



Village of Gurnee
FY 2026/2027 Annual Budget
May 1, 2026 - April 30, 2027



TABLE OF CONTENTS

Mayor's Budget Message	4
Introduction	6
New in FY 2026/2027	7
Transmittal Letter	9
Organizational Structure	20
History & Services	24
Demographics	36
Budgeting Process	43
Basis of Budgeting	45
Fund Structure	46
Financial Policies	50
Budget Overview	53
Executive Overview	54
Personnel Changes	56
Strategic Plan	58
Funding Sources	63
All Sources Summary	64
30-Major Revenues	68
331301-Sales Tax	71
331303-Home Rule Sales Tax	73
331601-Amusement Tax	75
331607-Hotel Tax	77
331609-Food & Beverage Tax	79
333501-Income Tax	81
331302-Local Use Tax	83
31-Taxes	85
32-Licenses & Permits	87
33-Intergovernmental Revenues	89
34-Charges for Service	93
35-Fines & Forfeitures	99
36-Investments & Contributions	102
39-Other Financing Sources	106
53-Fund Transfers In	108
Funds Summary	111
All Funds	112
110-General Fund	125
122-Motor Fuel Tax Fund	144
124-PD Restricted Revenue Fund	150
125-Economic Development Fund	156
Incentive Agreements	162
131-Capital Improvement Fund	168
211-Golf Course Fund	176
221&223-Water & Sewer Operating and Capital Funds	182

231-Health Insurance Fund	192
233-Fleet Services Fund	198
307-Police Pension Fund	208
308-Fire Pension Fund	216
Departments Summary	224
10-Administration Department	225
11010100-Administration Division	235
11010200-information Systems Division	242
11012100-Public Information Division	248
11016000-Village-Wide Obligations Division	252
20-Community Development Department	256
11020100-Planning & Building Safety Division	263
11020200-Engineering Division	270
40-Police Department	277
11040100-Administration Division	285
11040200-Communications Division	294
50-Fire Department	300
11050100-Administration Division	308
11050500-Foreign Fire Division	317
70-Public Works Department	321
11075100-Public Works Streets Division	332
22175500-Public Works Utility Division	340
23375200-Public Works Fleet Division	349
Capital Improvements	356
Summary	357
Transportation System	360
Technology	366
Vehicles & Equipment	370
Buildings & Building Improvements	372
Stormwater Management System	374
Water & Sewer System	376
Multi-Year Plan	380
Debt Services Overview	381
Debt By Type	382
Appendix	384
Glossary	385

Mayor's Budget Message

April 6, 2026

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, 2026 to April 30, 2027 (FY 2026/2027). 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, and be ready to weather any emergencies that may arise.
- 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 \$2.7M outstanding from a low-interest (1.84%) IEPA loan for water system improvements. Gurnee has the lowest debt burden of any Illinois community with a population over 25K.
- The Village continues to have one of the lowest costs 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 Village continues to maintain multiple layers of contingency in the event of an interruption in revenues, including conservative budgeting practices, formal fiscal contingency plans and General Fund reserves at the top of the policy range.

The FY 2026/2027 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 and expenses, 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 to residents 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 Safe 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 2026/2027 Annual Budget include:

- Prepared without a property tax for the 25th consecutive year and no new debt.

- Total budgeted expenditures of \$115.76M including transfers, an increase of \$12.28M or 11.87%. The increase is largely due to the largest capital plan in the Village's history, as well as many initiatives to make the delivery of services more efficient and cost-effective.
- The capital plan totals \$28.15M in improvements, including \$11.16M on the transportation system, \$6.36M on buildings & improvements, \$5.42M on the water & sewer system, \$3.89M on vehicles & equipment, \$919K on technology and \$400K on stormwater management.
- An overall decrease of 21.40 full-time equivalents primarily due to the first full year without in-house dispatch. Additions to staff include a Finance Assistant, Civil Engineer, Police Sergeant and seasonal positions.
- 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 \$1.00M resulting in over \$5.42M of capital investment in the community.
- Continue to assist the Veterans and Environmental Sustainability Commissions to advance their mission and carry out goals.
- Provide support to the newly formed Gurnee Cares and Gurnee Arts Commissions to set goals and priorities.
- Total General Fund budgeted expenditures of \$55.6M, an increase of \$2.17M or 4.06%. The increase is largely due to increases in personnel costs, re-allocation of costs from the closed 911-Fund, expanded service agreements for public safety related technology and additional investments in the commercial retail base through incentives and grants. The Village is investing in a number of technologies and initiatives primarily directed for public safety including:
 - Continued over-funding of public safety pensions.
 - Conversion of the former dispatch center into a real-time information center to enhance situational awareness, officer safety, and incident coordination.
 - Add patrol/explosive-detection K-9 to strengthen search capabilities and public safety.
 - Expand drone response capabilities for faster scene intelligence and safer operations.
 - Participation in the federally recognized regional narcotics, human trafficking and violent crime task force.
 - Sustained investment in countywide tactical response for critical incidents.
 - Add PepperBall systems to expand de-escalation and less-lethal response options.
 - Three newly certified Fire/Arson Investigators will become members of MABAS (Mutual Aid Box Alarm System) Division Fours county-wide investigators team.
 - Advanced cardiac monitors on all six Advanced Life Support Ambulances to include additional monitoring and automated reporting capabilities.
 - Expand Starcom radio capabilities to enhance communications.
- 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 \$32.91M or 71.60% of budgeted General Fund expenditures less transfers. This includes a \$6.50M transfer to support capital and infrastructure improvements (\$4.00M to the Capital Improvement Fund \$1.50M to the Golf Course Fund and \$1.00M to the Water & Sewer Capital Fund).

As is apparent from the priorities outlined above and throughout the budget document, public safety, infrastructure and financial stability are core areas of focus for the Village in the next fiscal year. Following months of work by the Village leadership team, the Fiscal Year 2026/2027 Annual Budget is hereby presented for consideration.

Respectfully submitted,

Thomas B. Hood

Mayor

Village of Gurnee, Illinois

Introduction

What's New in FY 2026/2027

This section is intended to be a quick bullet-point list of items or initiatives that are new to the FY 2026/2027 budget. Each of these is explained in further detail throughout the Transmittal Letter, Budget Overview and Departments sections of the budget.

- **Administration**

- Addition of Finance Assistant position to facilitate succession planning.
- Expanded Keeping Posted community newsletter.
- Launch and refine new website.
- Perform software evaluation for new service request system.
- Partner with Park District and School District to enhance Gowe Beach area.
- Additional community events and 250th anniversary celebration.
- Lead a Request for Qualifications process for integrated Finance and Community Development software.
- Plan for a multi-year refresh of the Village Hall facility.
- Update the Strategic Plan.
- Addition of 0.50% Home Rule Sales Tax to replace the previous 1.00% State portion of the Grocery Tax.
- Anticipate the addition of several businesses to the community including:
 - New at Gurnee Mills:
 - SkyZone opening in the former Room Place box (38,000 square feet).
 - Global home furnishings retailer opening in the remainder (65,000 square feet) of the former Sears box.
 - Renovation Completed:
 - Ten – Hotel & Residential Community, former Holiday Inn site — conversion of 113 hotel rooms to 80 studio & 1 bedroom apartment.
 - Burger King, reopening in time for summer tourist season.
 - Expansion of Muller Honda and Gurnee Hyundai.
 - Under Construction:
 - Paintball Explosion themed entertainment course.
 - Trio fuel station/convenience store on site of BP and former Avalon.
 - Gurnee Community Bank + remainder of Phase 1, Keystone Development, 7200 Grand Avenue.
 - Seasons at Gurnee, 120 rental apartments with walk-up, private entrances and direct access garages.
 - 605 Tri-State Parkway, expansion by 100,000 square feet to accommodate three new advanced manufacturing firms specializing in formulation, design, and production of polymer and cast iron products.
 - Under Review:
 - Plans for reuse/redevelopment of Crown Corporate Center, eight office buildings in Tri-State Business Park.

- **Community Development & Engineering**

- Certify key personnel on updated ICC mandates.
- Oversee the largest capital plan in Village history (\$28.15M) including:
 - Transportation System - \$11.16M
 - Buildings & Improvements - \$6.36M
 - Water & Sewer System - \$5.42M
 - Vehicles & Equipment - \$3.89M
 - Technology - \$919K
 - Stormwater Management - \$400K

- **Police Department**

- Real-Time Information Center (RTIC): Conversion of former dispatch center into a real-time information center to enhance situational awareness, officer safety, and incident coordination.

- Dual-Purpose K-9 Addition: Added patrol/explosive-detection K-9 to strengthen search capabilities and public safety.
- Patrol Rifle Replacement Program: Phased replacement of aging rifles (20+ years old) to modernize equipment and improve reliability and safety.
- Drone as a First Responder (DFR) Enhancements: Expanded drone response capabilities for faster scene intelligence and safer operations.
- Lake County Special Investigations Group (SIG): Participation in the federally recognized regional narcotics, human trafficking and violent crime task force.
- Multi-Jurisdictional SWAT Team Participation: Sustained investment in countywide tactical response for critical incidents.
- PepperBall Less-Lethal Deployment: Added PepperBall systems to expand de-escalation and less-lethal response options
- **Fire Department**
 - Certify three personnel in fire/arson investigation through the Illinois State Fire Marshal's Office.
 - The three newly certified Fire/Arson Investigators will become members of MABAS (Mutual Aid Box Alarm System) Division Fours county-wide investigators team.
 - Advanced cardiac monitors on all six Advanced Life Support Ambulances to include additional monitoring and automated reporting capabilities.
 - Expand Starcom radio capabilities to enhance communications.
- **Public Works (Streets, Utility & Fleet)**
 - Expanding seasonal employment options at PW into the Fleet Division for students interested in automotive studies.
 - Planning for the replacement of residential water meters over the next 2 years as they have reached end of life.
 - Consulting with a firm to work on ADA Transition Plan.
 - Using consulting services to aid in the required transition from Cityworks to Trimble Unity after the work order system was bought out by Trimble.
 - Additional evaluation of electrical safety at PW facilities.
 - An increase in safety equipment purchases due to the potential purchase of new PPE to mitigate any risks from the electrical arc flash assessments as well as Davit arm replacement for confined space entry.
 - Design and construction of building improvements related to trench drain replacements and maximizing available space in the fleet garage.
 - Permitting and construction of new Fuel Island.

Transmittal Letter

April 6, 2026

To the Mayor and Village Board:

It is my privilege to present the Fiscal Year (FY) 2026/2027 Proposed Budget for the Village of Gurnee, Illinois. The Proposed Budget focuses on continuing capital investments in our infrastructure, maintaining strong public safety services and protecting the vitality of our community and local economy. On an all-funds basis, including inter-fund transfers, projected revenues are \$110.32M. This is a \$8.91M or 8.79% increase compared to the FY 2025/2026 revised budget. The majority of the increase is a result of an increase in the Home Rule Sales Tax in lieu of the expired 1.0% grocery tax. Effective January 1, 2026, the State of Illinois eliminated the 1.00% grocery tax that was distributed to municipalities. As part of the bill eliminating the grocery tax, the State allowed municipalities to enact the grocery tax locally to fill the budget gap, estimated at \$2.0-\$2.5M for Gurnee. Market data showed the Grocery Tax was disproportionately paid by residents, older populations and lower-income households. The Village elected to increase the Home Rule Sales Tax rate from 1.00% to 1.50% instead of maintaining the Grocery Tax. The Village has a large non-grocery retail base and Home Rule Sales Tax is primarily paid by visitors on non-essential goods. This change effectively shifts a 0.50% tax burden from residents and essential items like groceries, to non-residents and non-essential items. Notable revenue decreases include the elimination of dispatch revenue due to county-wide consolidation, and elimination of red light camera revenue as the Village discontinued the program in late 2025.

Projected expenditures for FY 2026/2027 are \$115.76M, an increase of \$12.28M or 11.87%. The majority of the increase is due to the largest capital plan in the village's history. The 47-Capital category is \$6.92M more than the prior year budget and includes \$3.00M for the Bittersweet irrigation system. 44-Contractual Services is up \$2.25M due to increased road resurfacing and sidewalk programs, water rate increase from the Village's supplier, and radio fees previously paid through the 911 fund. 41-Salaries & Wages is up \$1.98M primarily due to personnel and wage adjustments and additional service pensions to retirees. 42-Employee Benefits is up \$1.52M due primarily to health insurance and pension contributions. 54-Fund Transfers Out is up \$1.39M due to increased transfers for health insurance and economic incentive activity.

The Village continues its commitment to over-funding Police and Fire Pension funds. The Annual Required Contribution (ARC) as determined by an independent actuary for the Police & Fire Pension Funds increased \$362,421 from \$2,303,632 to \$2,666,053 for Police, and increased \$421,657 from \$2,008,384 to \$2,430,041 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 2026/2027 budget includes a 3.0% increase on the FY 2025/2026 contributions. For the Police Pension, this results in a contribution of \$2,932,185, over-funding the ARC by \$266,132. For the Fire Pension, this results in a contribution of \$2,454,020, over-funding the ARC by \$23,979.

The projected FY 2025/2026 ending General Fund balance is \$32.91M or 71.60% of budgeted General Fund expenditures less transfers. This is in excess of the required policy range of 60-65%. When considering the General Fund and sub funds (Economic Development Fund and Health Insurance Fund) together, the balance still exceeds the policy limit at 67.57%. For the 25th consecutive year, the budget has been developed without a property tax.

FY 2026/2027 Budget Overview

The Village of Gurnee's FY 2026/2027 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 2026/2027 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

fewer 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 2026/2027 budget remains conservative in estimating major revenues, but reflects the new operating normal following the pandemic, changes to sales tax laws and anticipated business expansion. There are many challenges and opportunities on the horizon that influenced the preparation of the budget including; replacing the 1.00% Grocery Tax with a 0.50% Home Rule Sales tax, aging infrastructure, potential state level legislation impacting pensions and advanced technologies for public safety. 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 tax revenue.

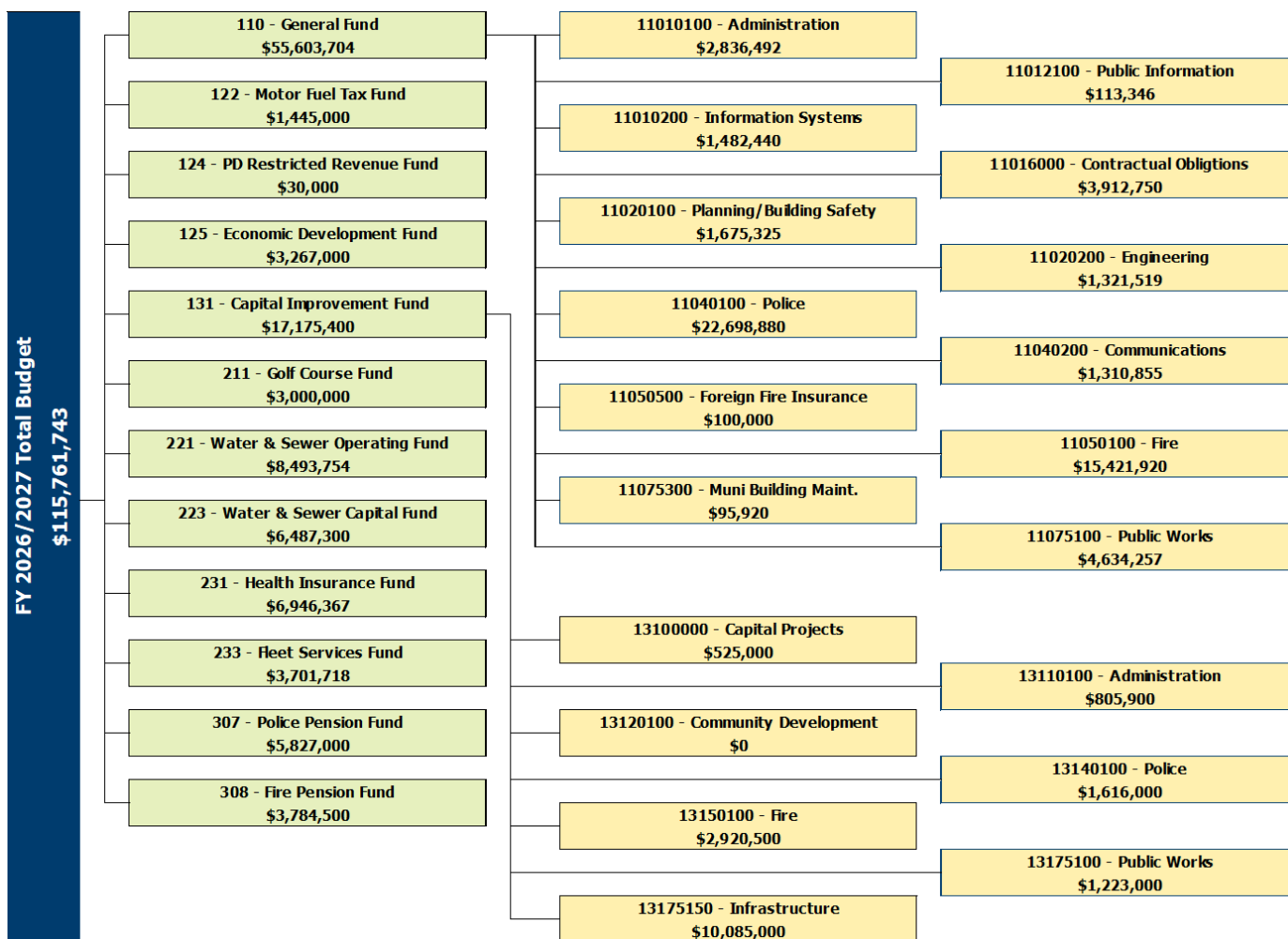
The General Fund is balanced with current revenues matching current expenditures of \$55.6M without the use of reserves.

The Village's commitment to preserving its infrastructure is apparent by the way of its capital plan, the largest in the Village's history. The plan totals \$28.15M in improvements, including \$11.16M on the transportation system, \$6.36M on buildings & improvement, \$5.42M on the water & sewer system, \$3.89M on vehicles & equipment, \$919K on technology and \$400K on stormwater management. Planned draw-downs in the Capital Improvement Fund, Golf Course Fund, Water & Sewer Fund and Fleet Services Fund are largely the result of prior year surpluses or transfers being used for the capital plan.

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 2026/2027 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, both large and small businesses. The Village maintains several incentive agreements with large 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. \$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 \$1.00M resulting in over \$5.42M of capital investment in the community.

Budgeted headcount across all departments is proposed to decrease by 21.40 full-time equivalents (FTE's) primarily due to the county-wide dispatch consolidation resulting in the elimination of 24.25 FTE's in dispatch. Additions include a Finance Assistant for succession purposes, Civil Engineer due to the increased capital funding, a Police Sergeant and mechanic intern. A total of 15.0 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. Salaries & Wages and Employee Benefits account for over 50.0% of the total budget and 67.04% of the General Fund budget.

The following chart 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 2025/2026 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 2026/2027 Proposed Budget.

Fiscal Sustainability... The General Fund reserve balance is in excess of the policy range of 60-65% of budgeted expenditures. The ending General Fund balance is projected to be \$32.91M or 71.60% of budgeted General Fund expenditures less transfers. When considering the General Fund and sub funds (Economic Development Fund and Health Insurance Fund) together, the balance still exceeds the policy limit at 67.57%. This includes a \$6.50M transfer to support capital and infrastructure improvements (\$4.00M to the Capital Improvement Fund \$1.50M to the Golf Course Fund and \$1.00M to the Water & Sewer Capital Fund). 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 revenues 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 either has or previously had 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 conservative budgeting, and the Fiscal Contingency Plan which acts as a guide in times of extreme fiscal stress such as the pandemic.

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 230+ 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 \$2M.

In FY 2024/2025 and projected FY 2025/2026, conservative budgeting and major revenues outperforming the budget is expected to lead to a significant surplus that will allow the Village to transfer \$6.50M at the end of FY 2025/2026 to fund FY 2026/2027 capital programs (\$4.00M to the Capital Improvement Fund \$1.50M to the Golf Course Fund and \$1.00M to the Water & Sewer Capital Fund). The board will formally approve the transfer in conjunction with the approval of the Annual Budget.

- The transfer to the Capital Improvement Fund will be used to enhance the capital program for FY 2026/2027, the largest in the Village's history.
- The transfer to the Golf Course Fund will allow for the completion of the irrigation system.
- The transfer to the Water & Sewer Fund will allow the Village to continue to fund the long-term water main replacement plan focusing on the remaining cast iron main over the next 10 years.

The Village anticipates having a \$2.0M surplus at the end of FY 2025/2026. Following the completion of the FY 2025/2026 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 2026/2027 capital program totals \$28.15M, the largest plan in the Village's history. The plan includes \$11.16M on the transportation system, \$6.36M on buildings & improvement, \$5.42M on the water & sewer system, \$3.89M on vehicles & equipment, \$919K on technology and \$400K on stormwater management.

The highlight of the plan is a substantial investment in the Transportation and Water & Sewer Systems. Transportation system improvements including \$8.70M for nearly 5.00 miles of resurfacing and 1.25 miles of reconstruction on Fuller Road. Over the past five years the Village's Pavement Condition Index (PCI) has improved from 61 to 72. 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 72 represents the overall roadway system is in Fair (61-80) condition.

Other notable improvements include \$3.3M for the replacement of watermain in the Estes and Fuller Road areas. The Village has allocated \$6.36M for facility improvements, including the irrigation system at Bittersweet Golf Course, replacement of the fuel island at Public Works, phase 1 of Village Hall redesign, the real-time information center at the Police Department (formerly dispatch) and reconfiguration at Fire Station #2. Funding for vehicles and equipment replacement totals \$3.89M and includes patrol vehicles, Public Works vehicles and a fire engine. Stormwater Management System spending includes \$400K for floodplain acquisition and drainage improvements throughout the Village including the Gowe Beach area. Further detail on Capital Improvement Projects can be found in the Capital Improvements section.

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 increasing communications output and social media impressions, increase the number of engagements by 10% from 2023 to 2026 and to have 90% of residents say they feel the Village communicates well and more than 90% of residents say they trust the Village. In 2023, the Village increased social media communications output by 113%. In 2024, the Village increased Facebook engagement by 29% and Instagram engagement by 18%. In 2025, the Village worked on redesigning communication methods in order to meet the needs of the residents better. The 2025 community survey found that 74% of residents felt the Village communicates well. While the 90% figure was chosen arbitrarily, the Village's result was still roughly double the ability of the Plains region and national averages. The survey results also indicated that 78% of respondents get news and information about Village programs, services and events from the Keeping Posted newsletter and direct mail. As a result, starting May 2025, staff increased the frequency of the Keeping Posted mailing to every other month, compared to quarterly in the past. This will continue in 2026 as the Keeping Posted is also being expanded. Also survey results indicated that 27% of respondents would prefer to get their information from email and 25% of respondents would prefer to get their information from the Weekly eNews. Therefore, the Village built out its residential email database through implementing the Village's new Mass Emergency Communication System Regroup in 2025 to better inform residents. Additionally, the Village has been working on designing the new website in 2025 and will continue into 2026 with the launch of the new Village website designed to make it easier for residents, businesses and visitors to complete online services and find useful information.

Furthermore, 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, needs and what they are communicating. By providing information, the Village shows its commitment to transparency and building trust.

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 2026. While separations have operational implications, they also present opportunities for growth, innovation, diversity and improved organizational performance. Additions to the Police and Fire staff have been strategic to add services or increase service levels.

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 2025, the Police Department has hired 46 new Officers, of which 38 remain employed. During that time there were 33 retirements and other separations in the Department. 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 pace of retirements and unexpected vacancies has slowed and the department is planning ahead to manage the process to backfill the positions.

Within the Fire Department from January 2021 through December 2025, there were 13 retirements and other separations, with the majority occurring during calendar year 2023. During that same time period, 21 new Firefighter / Paramedics were hired, of which 18 remain employed. The Department expects some continuing retirement activity and promotions that will result in Firefighter / Paramedic vacancies over the next couple of years but the trend is slowing down. 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 28 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. Diversity in the workforce has increased from 13% in 2021 to 26% in 2025 and those efforts will continue.

Equally important to attracting quality candidates is identifying incumbent employees to move into supervisory / management roles. Fortunately, Village Departments continually focus on personnel development and succession planning leading up to retirements as is the case with the Finance Assistant position. 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. 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 2026/2027 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 the addition of a Police Sergeant and outfitting the real-time information center (formerly dispatch). Current sworn strength of the Department is increasing from 71 to 72. 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. Both departments are adding technology to improve efficiency including: expanded FLOCK camera program throughout the community; expansion of drone as a 1st responder program; expanding the use of AI technology to assist officers in report writing, FOIA responses and juvenile redaction; outfitting all ALS ambulances with advanced cardiac monitors.

The Gurnee Fire Department is the second busiest department in Lake County only behind Waukegan. In 2025, the Department responded to a record 7,975 calls. Over the past 10 years, call volume has increased 40%. To address the ever increasing workload, the Department added six positions will allow shift staffing to increase by two firefighter/paramedics. With the two additional fire Firefighter/Paramedics per shift coupled with the sixth ambulance, the Department is able to staff five ambulances 24/7/365 with one ambulance in reserve should a frontline unit need to be removed from service. The Fire Department will be updating cardiac monitors on all six ALS ambulances to include additional monitoring and automated reporting capabilities and replacing a fire engine.

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 2026/2027 the Gurnee Police, Fire and Public Works Departments will continue to participate in Training in the Park. The program travels to 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 restarted its Citizen's Police Academy (CPA) and the Fire Department enhanced the program by adding fire related content. 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.

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. The Community Engagement Coordinator was brought on board in FY 2024/2025 within the Economic Development Division of Administration and has added a resource for the Village to facilitate communication among the Village and its residents, businesses, and community partners; and 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, additional

communication in the newsletter and opportunities to engage with elected officials outside of official meetings helps to build deeper, stronger and more trusting relationships between Village government and its community members.

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 (block parties), and small business-focused events provide family fun and strengthen our common interest in the well-being of the community. Funding is included in the FY 2026/2027 budget to hold additional community events and outreach efforts.

Factors Affecting the Budget

Health care costs have gone up by double digits for two consecutive years and are expected to continue to rise. As a self-insured entity until January 2026, the Village budget and employees felt the direct impact of rising costs through higher expenses and employee premiums. The FY 2025/2026 Health Insurance Fund budget is expected to finish over budget by \$1.23M. In FY 2024/2025 Village staff began exploring the opportunity to join a local government pool for health/dental/life insurance. Specifically the Village reached out to the Intergovernmental Personnel Benefits Cooperative (IPBC). Following Village Board approval, the Village officially became a member effective January 1, 2026. IPBC is an intergovernmental agency created under Illinois statutes, which allows units of local government to band together for the purposes of insurance and is open to municipalities, counties, special districts and intergovernmental agencies. The IPBC was established in 1979 and as of January 1, 2026 has over 180 members spread across the state of Illinois. The purpose of the IPBC is to provide economies of scale and risk pooling that will allow members more financial stability than offered by the commercial insurance market in a fully transparent environment. Members also operate as part of a larger Board of Directors to control the finances within the pool. The FY 2026/2027 Health Insurance Fund budget reflects an increase of only \$16K or 0.27%. This low increase is the result of moving to IPBC and the consolidation of dispatch lowering the number of covered employees.

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. Additional legislation effective January 1, 2025 expanded the definition of retailer to include more online and remote sellers requiring them to collect and remit the full local rate based on the destination of the sale. The impact of the legislation is difficult to measure but sales tax collections are approximately \$3.47M or 23.46%, and home rule sales tax collections \$960K or 18.06% greater than pre-legislation levels. While the legislation has greatly benefited the Village, local use tax which previously would have been required in lieu of sales tax is no longer being remitted. Local use tax has decreased \$920K or 77.10% over the same timeframe.

Effective January 1, 2026, the State of Illinois eliminated the 1.00% Grocery Tax that was distributed to municipalities.

As part of the bill eliminating the Grocery Tax, the State allowed municipalities to enact the grocery tax locally to fill the budget gap, estimated at \$2.0-\$2.5M for Gurnee. Market data showed the grocery tax was disproportionately paid by residents, older populations and lower-income households. The Village elected to increase the Home Rule Sales Tax rate from 1.00% to 1.50% instead of maintaining the grocery tax. The Village has a large non-grocery retail base and Home Rule Sales Tax is primarily paid by visitors on non-essential goods. This change effectively shifts the majority of the tax burden from residents and essential items to non-residents and non-essential items. The additional home rule sales tax is anticipated to bring in approximately \$6.20M in additional revenue split 50/50 between the General Fund and Capital Improvement Fund.

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. 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. Due to a large amount of the system being developed in a short period of time, water mains will reach the end of their useful life and need to be replaced in a short period of time. This creates a fiscal cliff of sorts when it comes to funding infrastructure improvements over the next 20 years. Village staff has proposed a plan to help smooth the replacement spike over a number of years, and funding is now adequate with the addition of the 0.50% home rule sales tax. The Village maintains the 2nd lowest cost of water for municipalities purchasing Lake Michigan water from the Central Lake County Joint Action Water Agency (CLCJAWA). The FY 2026/2027 budget assumes a 2.70% (2025 CPI) increase in rates to maintain existing spending power.

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 2026/2027 budget that result in a net decrease of 21.40 FTE's. These changes represent the Village's commitment to public safety and assist with succession planning to ensure continuity of services to the public. The decrease is due primarily to the transition to county-wide dispatch LAKECOMM that went live in November 2025. The dispatch center FTE's of 24.25 are removed in the FY 2026/2027 budget. 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. 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.

State legislation HB 1045 is currently in committee and seeks to eliminate tier 2 pensions for Police, Fire and IMRF employees and roll benefits back to the more generous tier 1 level. This could result in a large unfunded pension liability for the Village and reduce funded ratios. The Village has been funding tier 2 pensions based on those benefit levels since 2011, therefore the Village would have to make up the cost difference for roughly 15 years of benefit costs. Staff is following the bill closely.

The Village continues to feel the impact of the pandemic on the supply chain through increased lead times for vehicles and heavy equipment. While the lead time on squad cars has decreased, upfitting remains difficult. Lead time on ambulances and fire engines remains over a year. The Village has been forced to look to out of state dealers to source vehicles and equipment. Public Works has been forced to review the build and purposes of vehicles and seek alternatives such as using smaller trucks in plowing activities or purchasing multi-use equipment.

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 2026/2027 budget reflects existing agreements with Gurnee Mills, Great Wolf Lodge, Woody GMC, Kensington Development on behalf of Cooper's Hawk, Elite Motors (CarWise), Muller Honda, Ten Hotel & Residences and McCullough Kubota. 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 new future 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 \$27.58 - \$29.88M for FY 2026/2027. 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, 2027 General Fund balance of \$32.91M equates to 71.60% of FY 2026/2027 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 expenditure 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 (Internal) 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 the link below.

<https://www.gurnee.il.us/government/transparency-portal/finance>.



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, 2025. 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 2026/2027 Proposed Budget has been compiled to adhere to these strict requirements and we are submitting it to the GFOA to determine its eligibility for another award.

Summary

This budget includes funding that places capital improvements at the forefront of Village operations while continuing to keep public safety as a priority. Preparation of the budget is a long and demanding task that reflects the contribution of the entire organization. I would like to thank the Village Board, Village citizens and many staff members who participated in the preparation of the Fiscal Year 2026/2027 Budget.

Respectfully submitted,

Patrick A. Muetz

Village Administrator

Organizational Structure

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, 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

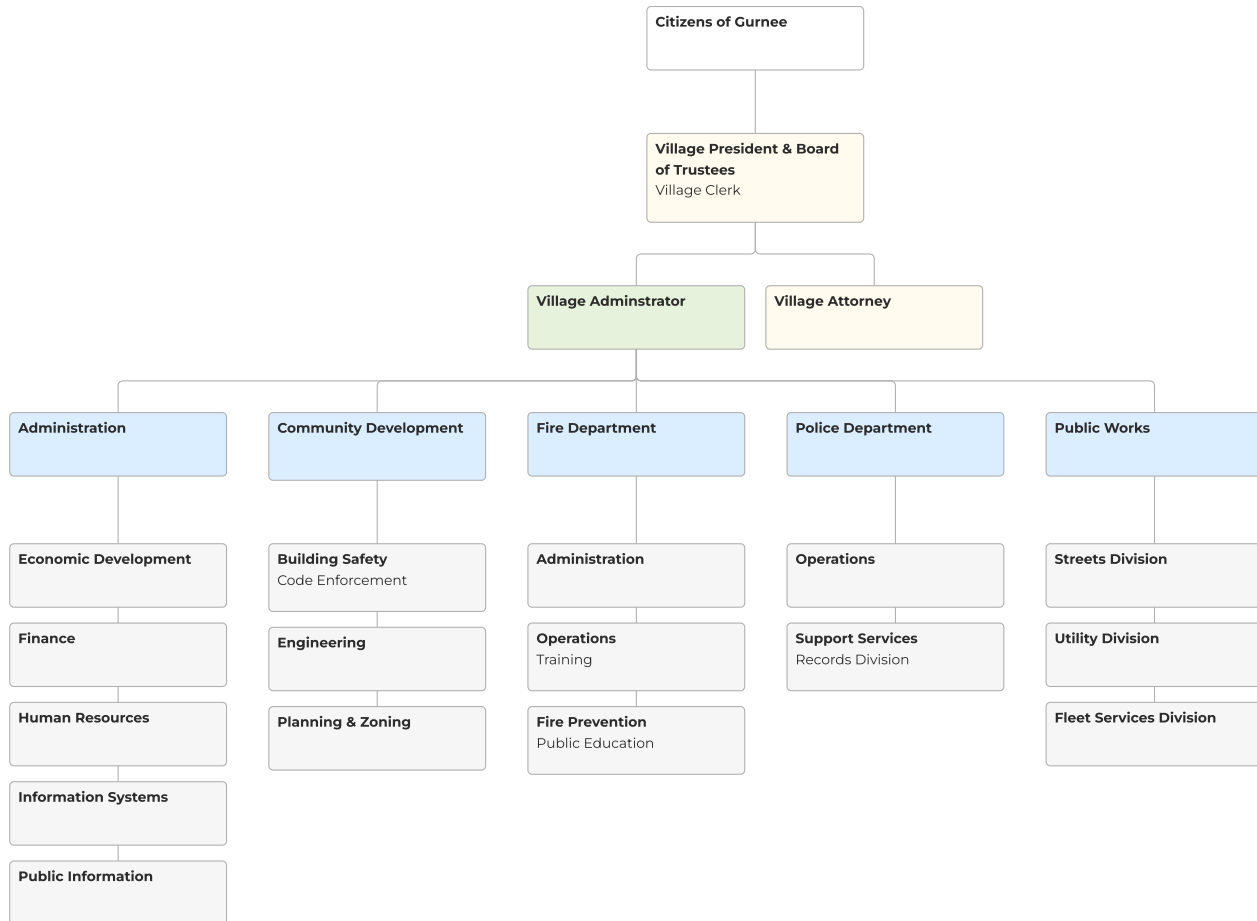
As a unit of local government, the Village is governed by an elected Village President and a six-member Village Board elected at large with overlapping terms. The Village Clerk is elected for a four-year term and the Village Treasurer is appointed by the Board. The President selects and appoints key 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."**

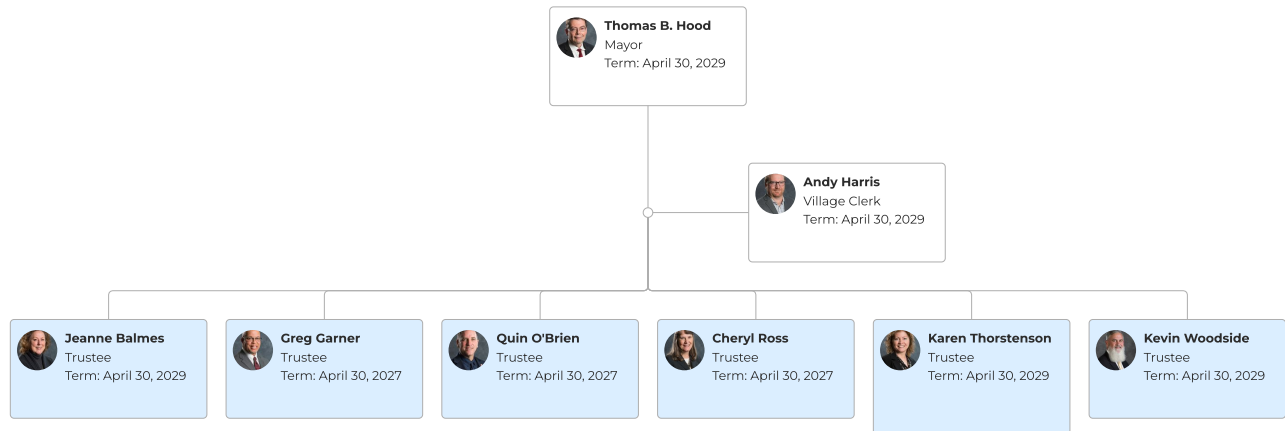
Organizational Chart



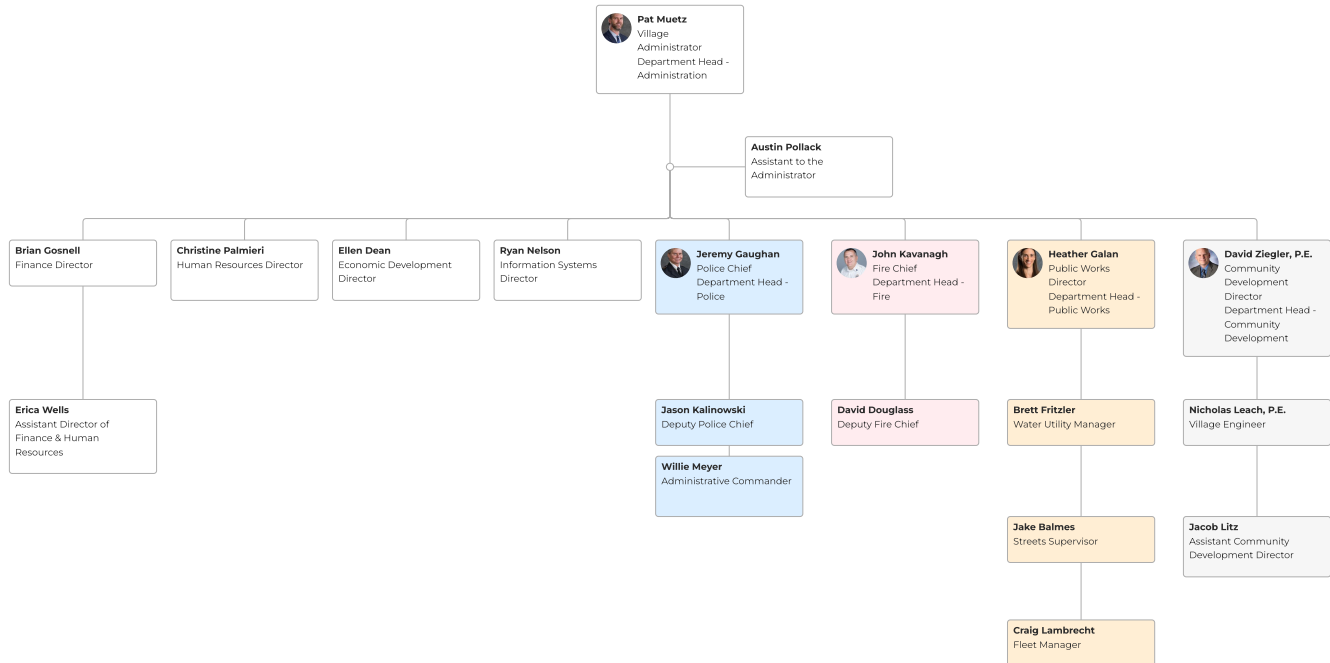
Boards & Commissions



Elected Officials

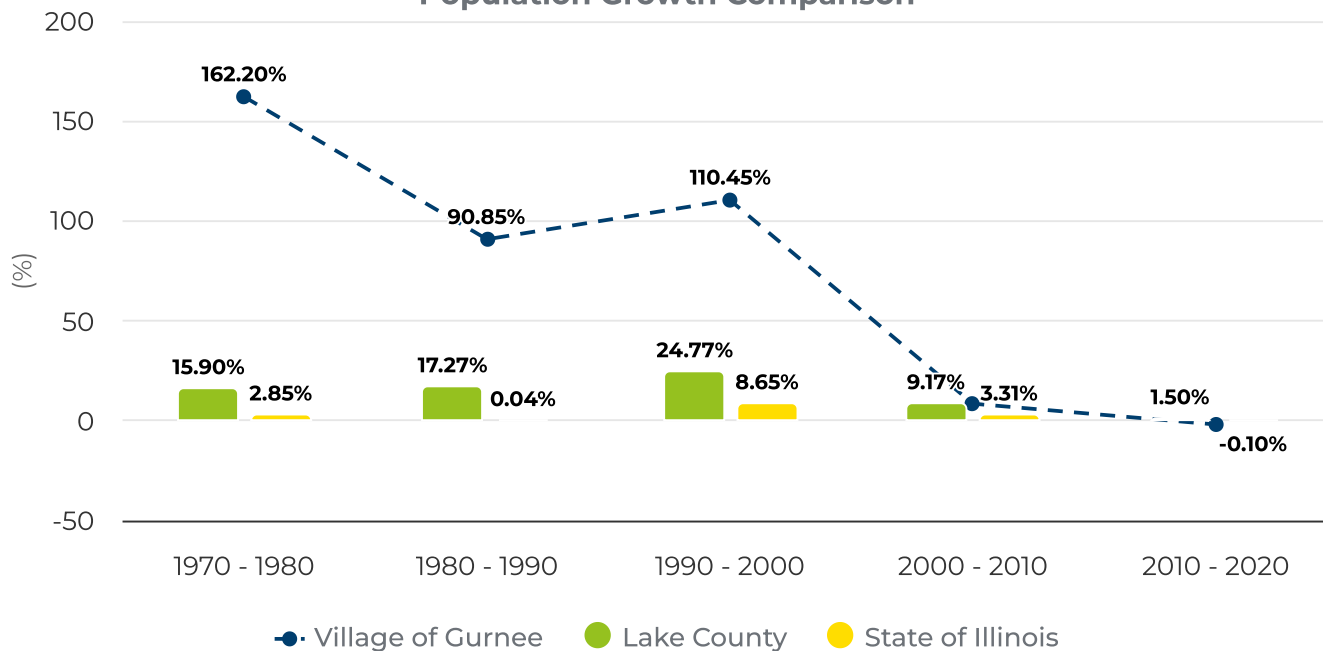


Executive Staff

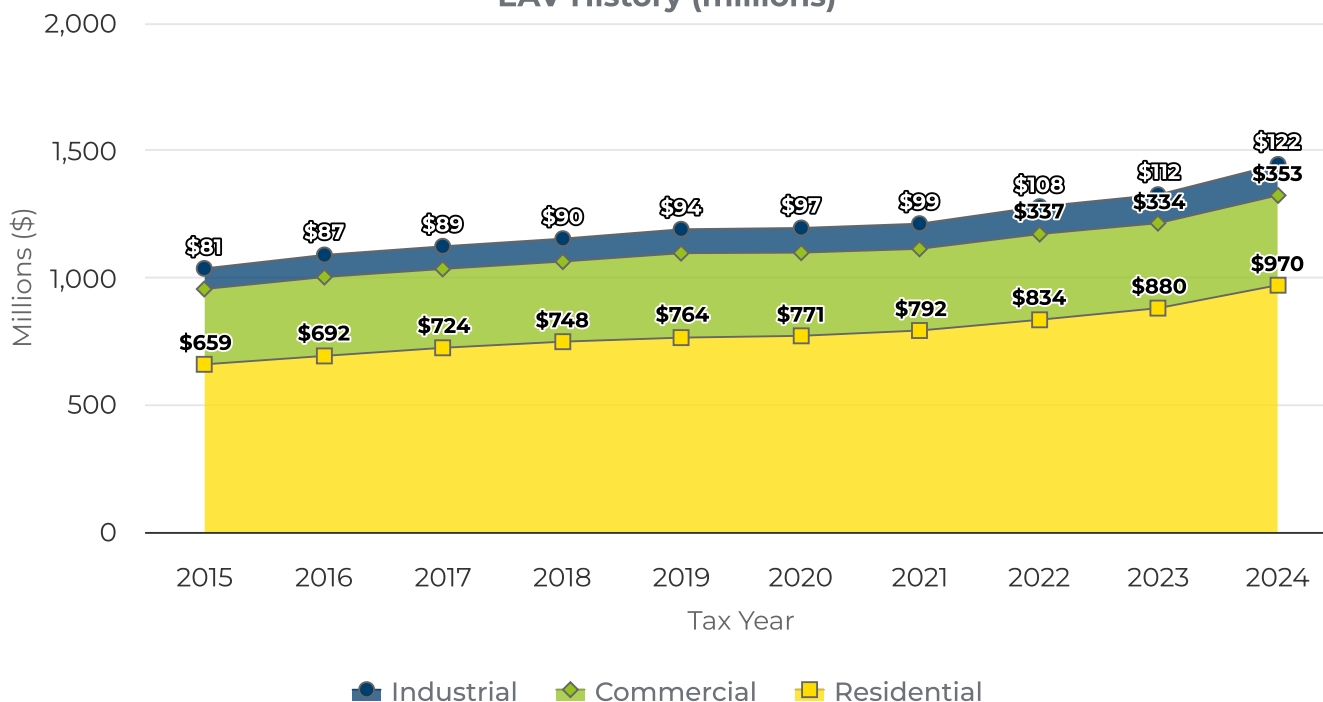


The map displays the Village of Gurnee, Illinois, with its boundaries highlighted in pink. Major transportation routes include I-94 running north-south through the center, I-55 running east-west to the west, and I-190 running east-west to the east. Local streets shown include Grand Ave, Washington St, Gages Lake Rd, and various residential streets. An inset map in the top left corner shows the location of Gurnee within Lake County, Illinois.

Population Growth Comparison



EAV History (millions)



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.

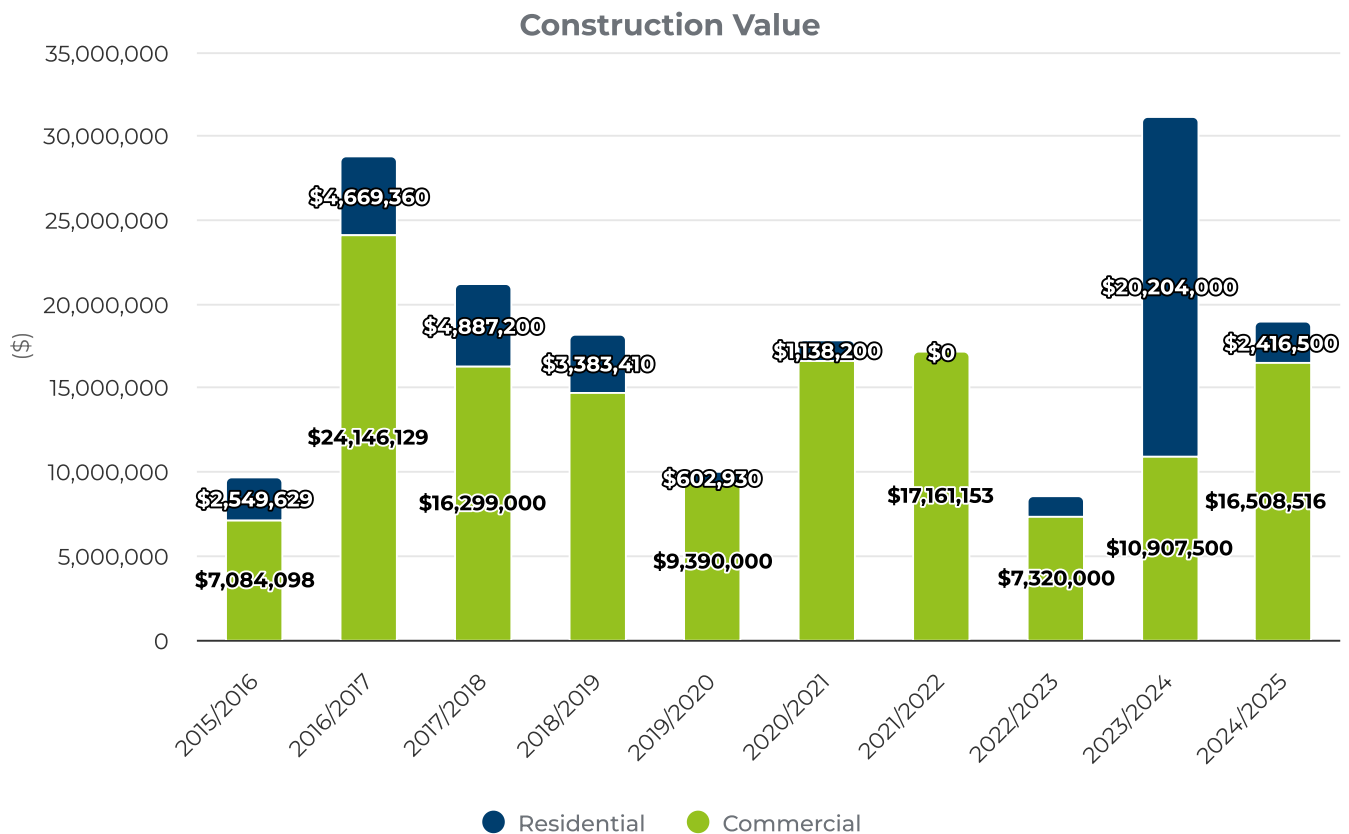
Traditionally, Gurnee has not levied a property tax as a source of funding for operations. The disadvantage of this strategy is that sales taxes, an elastic revenue source, are highly dependent upon economic conditions. This became apparent during the COVID-19 shutdowns in FY 2020/2021. Regardless, the 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). 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, 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 230+ 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, the Illinois Council of Police contract which covers communications personnel expired on April 30, 2026, and two contracts with the Local 150 Midwest Operating Engineers expire on April 30, 2029.

Economic Development



Gurnee is a mature community, thus most development is infill in nature; the chart above represents the building permit value of “new”, ground-up commercial and residential construction.

In FY2025/2026 leasing continued on the new, 153-unit rental apartment development, *Gurnee Glen*, located on 11.44 acres located on Woodlake Drive; construction was completed on the third and final residential building and the clubhouse, to be followed in early FY2026/2027 by an outdoor swimming pool. Adjacent, a new 40-unit workforce housing project, Liberty Point Residences, is expected to begin construction, as is Seasons at Gurnee, a market-rate rental project comprised of 120 walk-up units with private entrances and direct-access garages, located in Grand Tri-State Business Park west of I-94, near Grand Avenue.

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 2025/2026 Budget, sales tax dollars represented approximately 40% of the Village's General Fund revenue. The Village has a total of 26 shopping centers with 6,319,885 square feet of floor area and 15 industrial/office parks with 5,501,596 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 – the third largest in Illinois - has over 1.9M square feet on 160 acres and includes over 200 stores under one roof. The entire site including the area outside the ring road, totals 296 acres. Gurnee Mills features the best names in manufacturers' full-line stores and retail outlets. Anchors include Macy's, Dick's Sporting Goods, Floor & Décor, Marcus Theatres, Kohl's, Burlington, Bass Pro Shops, Top Shelf Ice Arena, Hobby Lobby, and Round1 – one of only three in Illinois – which opened July 2024 offering bowling, billiards, arcade games, karaoke, darts, ping pong, and a Kids Play Zone in 69,000 square feet of the former Sears Grand space. A well-known global home furnishings retailer will begin buildout by year-end on the final 65,000 square feet of the former Sears Grand space. Two unique retail tenants with regional

draw opened this year in the 60,000 square foot former Bed Bath & Beyond anchor box: Primark – one of only three locations in Illinois (new to Gurnee Mills, occupying 44,000 square feet) and Boot Barn (expanding from its current location in Gurnee Mills, now occupying 16,000 square feet.)

New junior box and in-line retailers added in 2025/2026 include Off the Rax; Gashapon Bandai Official Shop; Dino's Sports Fan Shop; Miss A; Just Cozy, and, opening by year-end in the former Room Place box, SkyZone Trampoline Park.

Food & Beverage options at Gurnee Mills include Alice's Candy, the Japanese noodle house, Ramen Ya, Little Tokyo, Bubblelicious, Fave Pizza, Mrs. Fields/TCBY, Mini Donut Factory, Lola's Tacos & Tequila, Mr. Cow Korean corn dogs, Michoacan a Pedir ice cream shop, Jamba Juice, Portillo's, Outback Steakhouse, Buffalo Wild Wings, the last remaining Rainforest Café in Illinois, and two remodeled dining pavilions.

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 bar and grill that is open to the public. Other anchor 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 Connoisseur 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. Round 1 Bowling & Arcade will be joined soon by SkyZone Trampoline Park and AJ's Putt 'n Play, providing myriad family recreation opportunities.

Outlots at Gurnee Mills contribute to its vibrancy. Ashley Homestore opened this year in the former Toys r Us building at 6050 Gurnee Mills Circle E. On the site of the former Bakers Square restaurant at 6340 Grand Avenue also on the Gurnee Mills ring road, a new 4,695 square foot Bank of America opened. A former Saturn dealership, vacant for 15 years, was purchased and renovated by Elite Motors, which relocated its Waukegan pre-owned vehicle dealership here and now operates it as CarWise Gurnee. Strategic investments in Gurnee Mills and the sites on the ring road continue to augment the regional appeal of Gurnee as a retail and entertainment destination.

Gurnee Mills anchors the Grand Avenue/I-94 Corridor where retailers and restaurants generate over \$1 Billion in annual retail sales. Buona Beef/Rainbow Cone, a new freestanding 4,455 square foot restaurant celebrated its Grand Opening in the new Keystone Development (11 acre, mixed use) at 7200 Grand Avenue. Joining Buona/Rainbow will be Gurnee Community Bank, with a new ground-up (2nd) location for this community institution. Stonebrook Commons completed a comprehensive façade renovation project this year. Other new consumer-facing businesses in 2025/2026 included Paymore electronics resale store and Farmers Insurance joining corridor anchors 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.

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 2025/2026 Muller Honda, which has operated in Gurnee since 2015, completed a comprehensive remodel of its two 16,000 square foot buildings (new/used) into one new 40,000 square foot, architectural prototype Honda dealership and embarked on addition of a new carwash. Also this year, Gurnee Hyundai completed a significant remodel and addition, expanding its footprint by over 60%. In FY 2024/2025, a vacant Buick/GMC dealership became home to McCullough Kubota, serving Cook, Lake, and McHenry counties offering the entire Kubota line with an emphasis on mowers and small construction equipment suitable for small business and homeowner use. Kubota's opening followed the relocation, in FY 2023/2024, of Gurnee Buick GMC (later "Woody's") to a new purpose-built 33,730 square foot, \$6M dealership on a vacant site on Northridge Drive. Gurnee Dodge and Gurnee Volkswagen also completed comprehensive remodels in 2023/2024.

Off of the Grand Avenue corridor, on nearby thoroughfares, significant retail, service, and office activity flourishes including 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, the Lake County Veterans Assistance Commission demolished the former Outback Steakhouse to be combined with an adjacent lot for future construction of a 30,000 square foot office building and veterans services center.

In central Gurnee, in FY 2025/2026 a building permit was issued for Paintball Explosion, an established 20-year business formerly housed at Santa's Village in West Dundee, to construct a new paintball entertainment center on 11 acres at the intersection of Routes 21 & 120. Riverside Management & Leasing Corporation, a full-service real estate management/investment/brokerage services company, opened in a newly remodeled office on St. Paul Avenue. Riverside Plaza, a multi-tenant center at the prominent corner of Washington & Route 21, was acquired by new ownership in FY2025/2026; new tenants Bob Flowers and apparel retailer Shop Lana Grace opened, and the thriving independent restaurant Riverside Café expanded. Across the intersection, TLC Massage & Spa opened in the former Tomei insurance building, relocating/expanding from its initial location farther south on Route 21 in Gurnee. State of Illinois reviews are still underway for a new fuel station/convenience store ("Trio") at Route 21 & Grand Avenue incorporating the site of the current BP and the shuttered Avalon Restaurant which was demolished in 2024. S&N Market, a Middle Eastern convenience store, opened at Market Square; and Star Capital Wealth Management office completed its buildout and opened on Greenleaf Street. Sapore Café - bake shop & coffee shop - is proposed for 3900 Washington; and Meal 'n Melt is expected to open this year in Saratoga Square.

Six Flags Great America and Hurricane Harbor, a 300-acre amusement park located in the center of the Village, attracts approximately 3 million 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, and demand fueled by new rides, management is projecting amusement tax revenue of over \$4.0M for FY 2026/2027.

Six Flags Great America, opened in 1976, is celebrating its 50th Anniversary this year. The Six Flags Entertainment Corporation has continued over the years to make enhancements to the Park to attract new and returning visitors, and with its recently completed merger with Sandusky Ohio-based Cedar Fair, this appears poised to continue. The combined company operates a combined 42 parks and 9 resort properties across 17 states, Canada and Mexico; Gurnee's park performance is among the best in the chain. In 2025, dive coaster Wrath of Rakshasa joined the coaster lineup at Six Flags Great America; towering at 180 feet, it takes riders on a heart-stopping 171-foot, beyond-vertical 96 degree drop. SkyStriker thrilled visitors with its debut in the 2024 season, sending riders 172 feet in the air on a massive, 17-story pendulum ride that glides while rotating, reaching speeds of nearly 75 mph. In 2023, a new festival series - Flavors of the World, Neon Nights, Viva la Fiesta, and the Summer Nights Spectacular – was added to the summer calendar and the park experience was enhanced with capital and landscaping upgrades as well as new food options. 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.

With nearly 23 million visits annually the Village is a major hospitality center boasting nearly 1,700 hotel rooms and 125 restaurants. Lake County generates nearly \$2 billion annually in visitor expenditures and is the third-largest tourism economy in Illinois.

In FY 2025/2026, Gurnee's Great Wolf Lodge earned top honors among all properties in its chain for earned Room Revenue, and it was notably awarded "Lodge of the Year" for achieving the strongest balanced results across safety, people, pack member, guest engagement, and financial contribution to the portfolio. In 2024/2025, Gurnee's Great Wolf Lodge invested over \$4 million on capital improvements including new flooring for the waterpark, renovations to waterpark restroom facilities, and the opening of an outdoor pool bar. In 2024, the Gurnee Lodge sold over 122,000 room-nights, serving over 500,000 guests. The Lodge partnered with the Navy Base to host recruits and their families, providing over 1500 rooms. 2024/2025 also saw a 50% increase in day pass waterpark visitors adding 44,000 guests to the Lodge. 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 Great Wolf

Lodge is the sole Illinois location and a flagship for the chain, which is headquartered in Chicago and includes 23 Lodges 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, Ten Hotel & Conference Center, formerly the Holiday Inn and Conference Center which previously featured 220 guest rooms and a full-service conference center and restaurant. New ownership has converted 113 of the hotel rooms into 80 one-bedroom and studio apartments, remodeled the restaurant (Limoncello), lounge (Twyla's), and banquet space and added other amenities including a golf simulator. The other eight hotel properties in Gurnee are limited-service (Hampton, Comfort, LaQuinta, Wingate, Country Inn & Suites, Baymont, Super 8, Gurnee Motel) or extended stay (Extended Stay America, Woodspring). Several of these properties are in various stages of renovation: Country Inn & Suites recently completed a re-roof and is planning bathroom renovations and energy efficiency upgrades; LaQuinta is undertaking façade and signage renovation in FY2026/2027; Super 8 is planning ADA improvements to its front entrance. The Hampton Inn invested \$2.5M in 2024/2025 into guestroom bath facilities. Comfort Inn recently installed new guestroom flooring and keycard entry systems. 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. By year-end FY 2025/2026, Burger King – across from Six Flags - is expected to complete its comprehensive remodel and reopen in time for the summer tourist season; and nearby new Haraz Coffee House, serving Yemeni-style coffee and other drinks and desserts, is expected to open in a completely renovated commercial space. Also in FY 2025/2026 Riverside Café celebrated its 5th anniversary in a newly expanded space at Riverside Plaza. In 2024/2025, Destino Ristorante, classic Italian cuisine in a casual fine dining atmosphere, opened in Saratoga Square; Kyoto Ramen opened at Grand Mil Plaza; The Wing District opened on Delany; Mochinut featuring Korean rice flour hotdogs and mochi donuts tea opened at Gurnee Town Center; Fave Pizza, RamenYa, and Bubblicious opened at Gurnee Mills. In FY2023/2024, Olivia's Italian Restaurant opened in the long-vacant Bodega restaurant space on Route 21; Taco Pros, a Chicago-area Mexican Cocina chain and Bubble Tea Lab opened, and Caribana Bar & Grill featuring Caribbean Cuisine added outdoor seating. In 2022/2023 Crumbl Cookies, a small bakery with a rotating menu of cookie varieties; Lou Malnati's and Topper's (now Gurnee Pizza) carryout pizzerias; and Tropical Smoothie Café opened at various retail centers on Grand Avenue. In a prime example of public-private partnership, also in FY 2022/2023, Cooper's Hawk Winery & Restaurant opened at 7105 Grand Avenue on a newly developed outlot purchased from neighboring College of Lake County. Over 30 independent eateries contribute to the Village's Food & Beverage Tax and support local hospitality, including Lola's Tacos & Tequila, Primo Italian American Cuisine, Shawarma King, Pips Meadery, Kaiser's Pizza, Steven's Steakhouse, Tacos El Norte, Timothy O'Toole's, and El Durango and Jalisco to name just a few. 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 Grand Avenue and I-94 includes signature firms Jabil/Nypro, Kalle USA, PurposeBuilt (formerly Weiman) Products and Marantec. The Tri-State Business Park is home to Ohio Medical, Domino Amjet, and Tablecraft as well as the educational facilities of Columbia College

and DeVry University and several entertainment/recreation uses including Extreme Flight Simulator, the recently-expanded Pips Meadery, Ultimate Gymnastics, and Launch Trampoline Park. Recent development of the Parks' few remaining lots includes a newly completed (in FY 2025/2026) 74,100 square foot warehouse constructed by AZ Polymers to support its 90,000 square foot high-grade polycarbonate sheeting manufacturing facility located nearby on 4.8 acres, which opened in FY 2021/2022. Also in FY 2025/2026, a 267,000 square foot building at 605 Tri-State Parkway, formerly occupied by Abbott for the production of Covid test kits, was acquired by new ownership which intends to expand the building by an additional 100,000 square feet for occupancy by three advanced manufacturing firms specializing in formulation, design, and production of polymer and cast iron products. On Lakeside Drive, the former AKHAN Semiconductor building was acquired by Diamond Technologies, a materials innovation firm which acquired *all* assets, including intellectual property and patents, of AKHAN's. Also in this business park, Eli Lilly opened a pharmaceutical storage warehouse. Art Expressions, which provides art for corporate and institutional settings, opened a showroom and consultancy office. In FY2023/2024 Restaurant Depot opened in a newly constructed 44,000 square foot commercial warehouse on a 7-acre site behind the Holiday Inn (now Ten) Hotel. FY 2022/2023 saw the opening of Kiefer USA, supplier of athletic flooring, and a remodel of Jump America to the 50,000 square foot Launch Trampoline Park, featuring an obstacle course, bowling, rock climbing, laser tag, VR gaming, and food & beverage. In late FY 2021/2022, 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.

Industrial parks of all sizes and vintages throughout Gurnee continue to thrive, with a mix of multi-tenant and owner-occupied industrial buildings, which support a mix of uses. Demonstrating this variety, in FY 2025/2026, Imports Unlimited, an auto repair shop; Alltrux Holdings, a truck fabrication and outfitting shop; Dream Car Chicago, a dealer of classic and exotic luxury cars; Janelle Rominski Photography, a shared space for photographers and other artists; and Creative Bio Therapeutics, cancer biotech research firm, all opened or began construction. In FY 2024/2025, SDM Transport, a vehicle transport services provider, is nearing completion of construction on a new 52,900 square foot headquarters and fleet service facility on Delany Road. In FY2023/2024, ARCOA Group/Waukegan Computer, offering IT asset disposition solutions as well as a retail operation to sell refurbished electronics, opened on Ambrogio Drive in Gurnee. In FY2022/2023, Frontier Soups (manufacturer of dry soup mixes) took occupancy on Swanson Court and other industrial additions 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.

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) offers 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 Northwestern Medicine Immediate Care Center, 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 opened or under construction in FY 2025/2026 included E&O Therapeutic Services, Optimize Chiropractic, Illinois Bone & Joint Institute (diagnostic, therapy & immediate care), expansion of Apex Pediatric, Chicago Speech Therapy, Lake Harbor Treatment, Pope Family Chiropractic, Froedtert South (the only Froedtert facility south of the Wisconsin border), North Shore Allergy & Asthma, and Advocate Medical Group General Surgery. FY 2024/2025 additions included Creative Rehab, Waggoner Behavioral Health, Action Behavioral Centers, Women's Health Care Group, Lake Cook Healthcare, and QC Kinetix. In FY 2023/2024 Provida Family Health completed work on its primary care offices at 1425 N. Hunt Club; Advanced Fertility Center opened on Tower Court and Forest Orthodontics & Pediatric Dentistry completed a 3-floor, 14,500 square foot buildout to open its practice at 7500 Grand Avenue. FY 2022/2023 brought 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; Apex Pediatric Therapy (autism, speech, and occupational therapy) at Washington Street & Hunt Club Road; and Children's Dentistry of Lake County which completed a remodel of the former bank building at 5384 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 2024/2025, 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, grand openings, ribbon cuttings, mayoral visits to and subsequent promotion of local business; and the Small Business Capital Grant Program, for which \$1.25 million has been allocated by the Village Board to date and another allocation is proposed for FY 2026/2027.

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, Talent Development Solutions 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 began in FY 2016/2017 toward revitalization of the East Grand Gateway commercial corridor. Improved traffic flow following completion of construction at Routes 41/132 in FY 2021/2022 helped to stimulate this commercial corridor on Gurnee's eastern boundary in the years to come. In FY 2025/2026 a new tunnel car wash, "Trio", opened, the product of a total site redevelopment of a former Citgo fuel station. Additionally, Haus of Shareese, a retail clothing store, Lesly Flowers florist; Blue Deux barbershop; Source One Staffing; and The Wash hand car wash/detailing shop opened this year. New or expanded businesses on East Grand in FY 2024/2025 included Spraytech (automotive protective coatings and accessories), Bed in a Box mattress store, two beauty salons, three barbershops, a tax/insurance/immigration services office, an appliance retailer, Cali Nails, and Soiree Event Space. U-Haul's renovation several years ago of the former Handy Andy building into 150+ new self-storage units including the purchase and reuse of adjacent hotel buildings has been significant to the area

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. 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 operates FitNation, a year-round exercise facility for residents. Many of the 28 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, and Trinity Seminary 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 hosts welding and computerized numeric control (CNC) programs to help connect students with industry partners.

Transportation

The Village roadway network is comprised of federal (3%), state (7%), county (6%), private (9%) and municipal (75%) 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 the employment base, as measured by a lack of employment, can be an early warning sign that overall economic activity may be declining.

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	Vantage Group
Gurnee School District 56	Danaher Controls
Kenall Manufacturing Co.	Henderson & Son, Inc.

Demographics

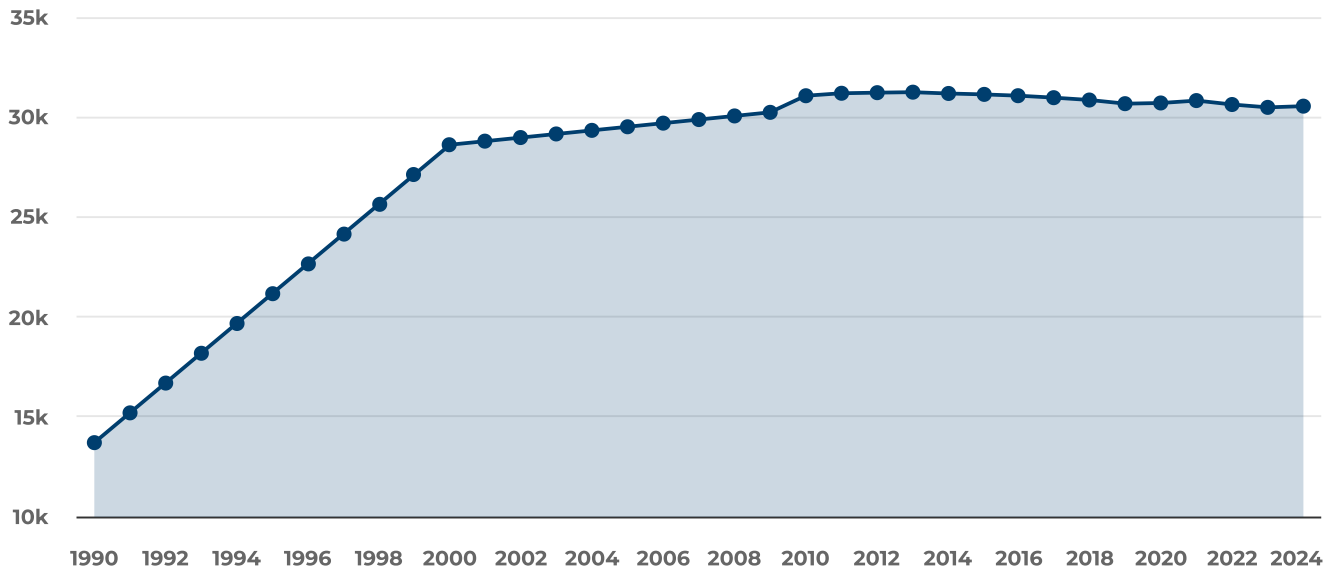
Population



TOTAL POPULATION

30,5470.20%
vs. 2023

GROWTH RANK

1136 out of **2737** Municipalities in Illinois

* Data Source: Client entered data for year 2024



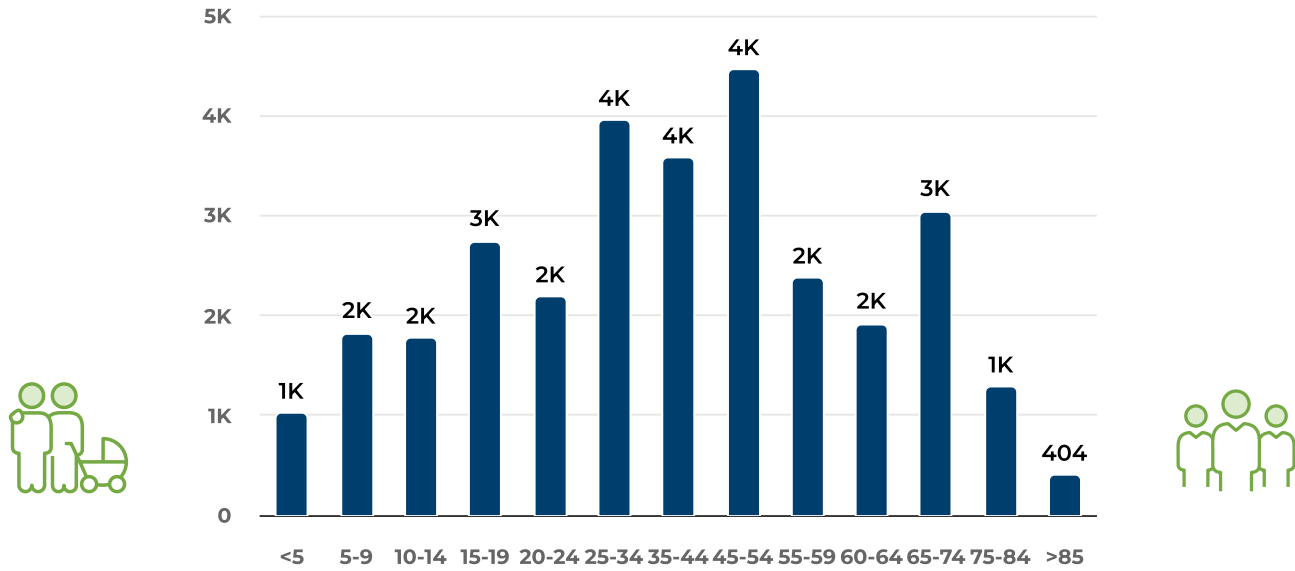
DAYTIME POPULATION

36,870

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.

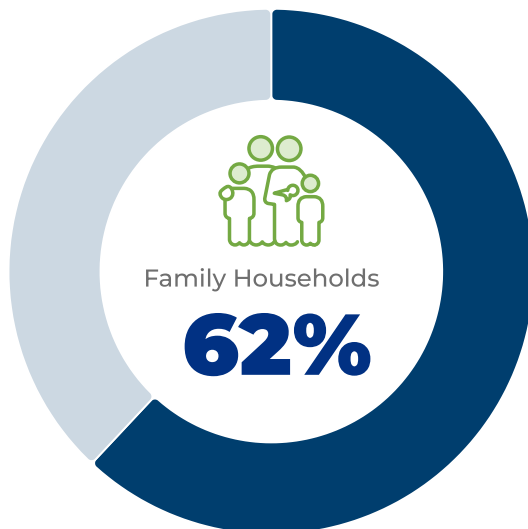
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

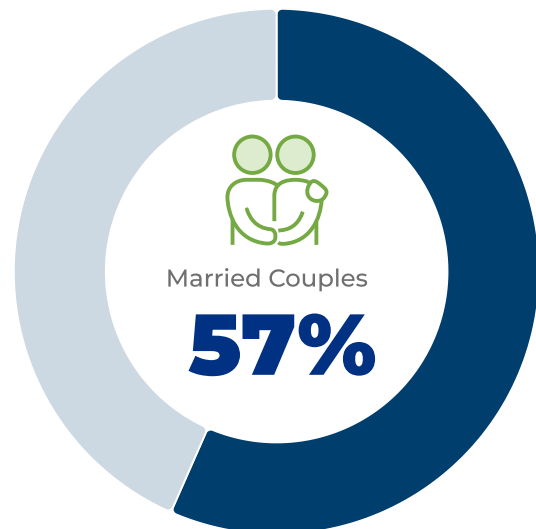
11,779

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.



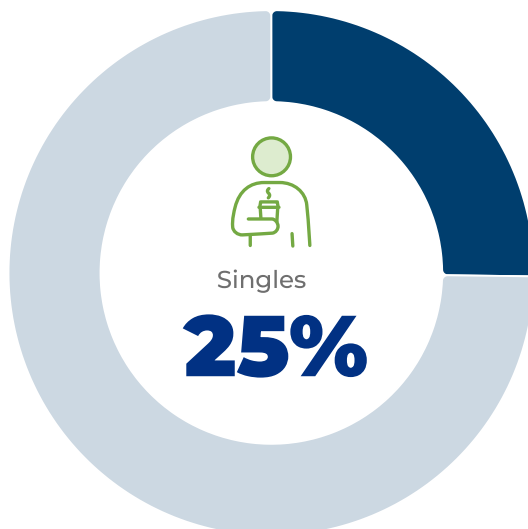
21%

higher than state average



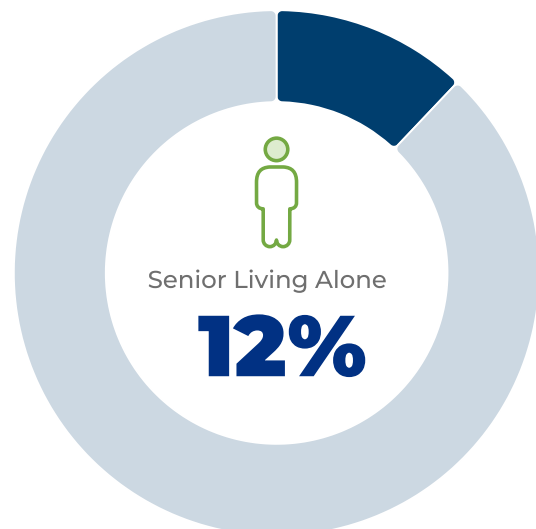
19%

higher than state average



-14%

lower than state average



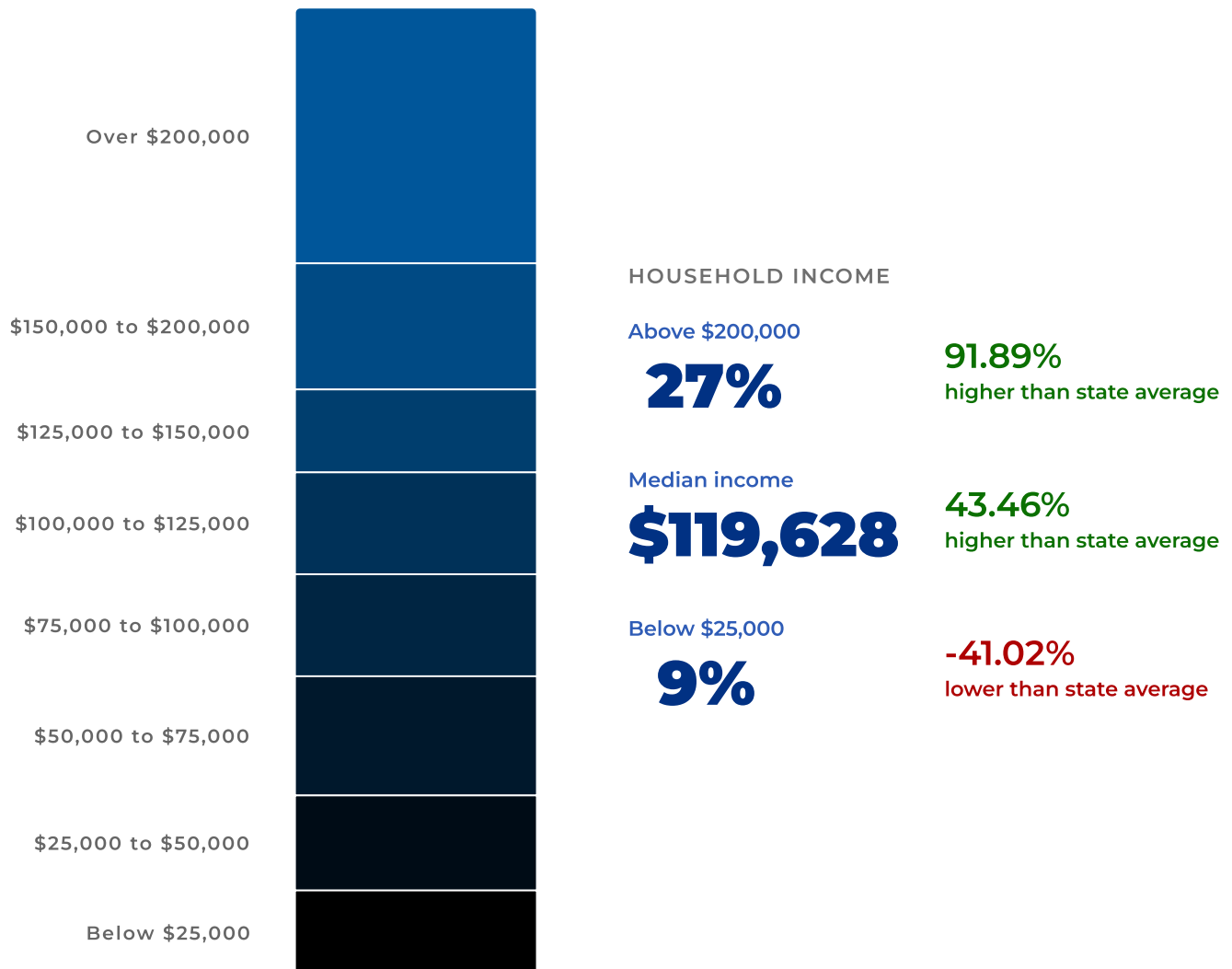
-3%

lower than state average

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

Economic

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.



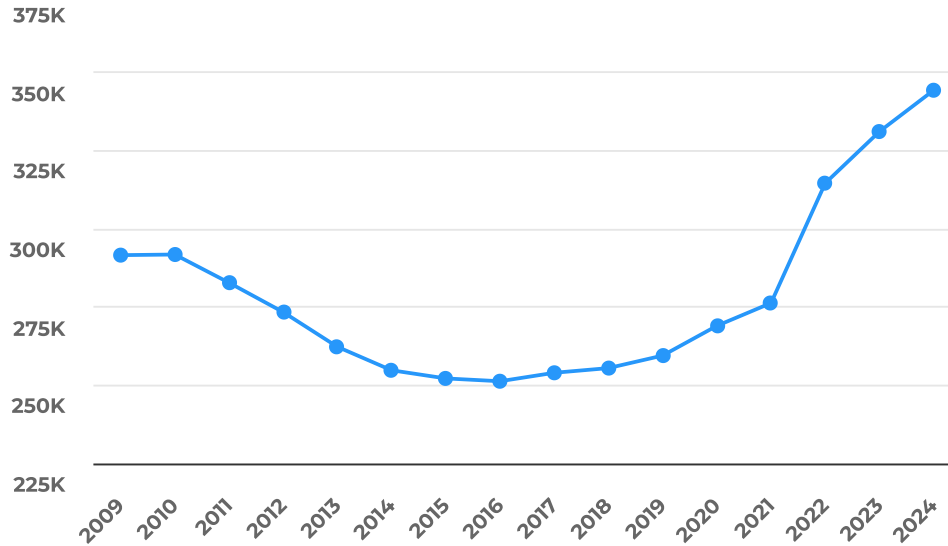
** Data Source: American Community Survey 5-year estimates*

Housing



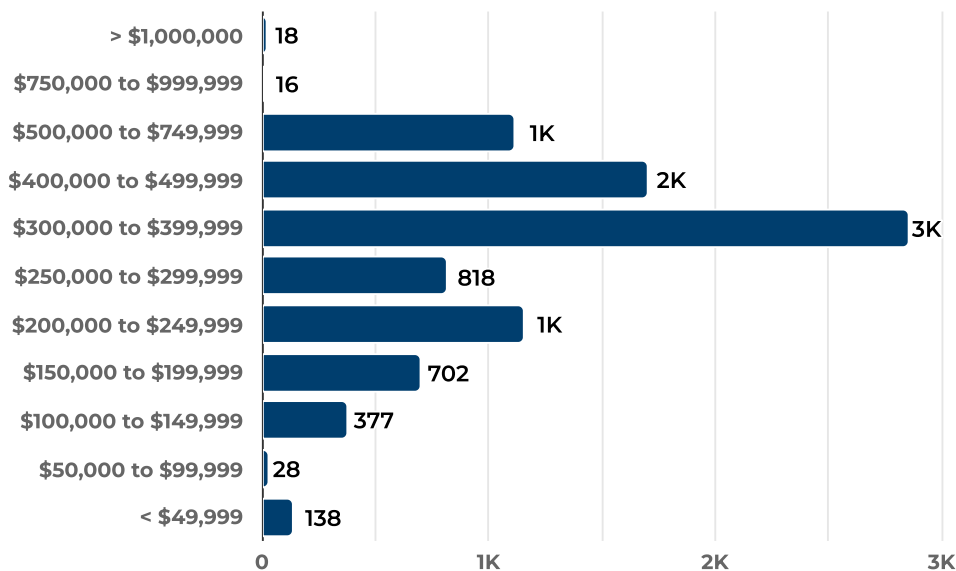
2024 MEDIAN HOME VALUE

\$344,300



* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

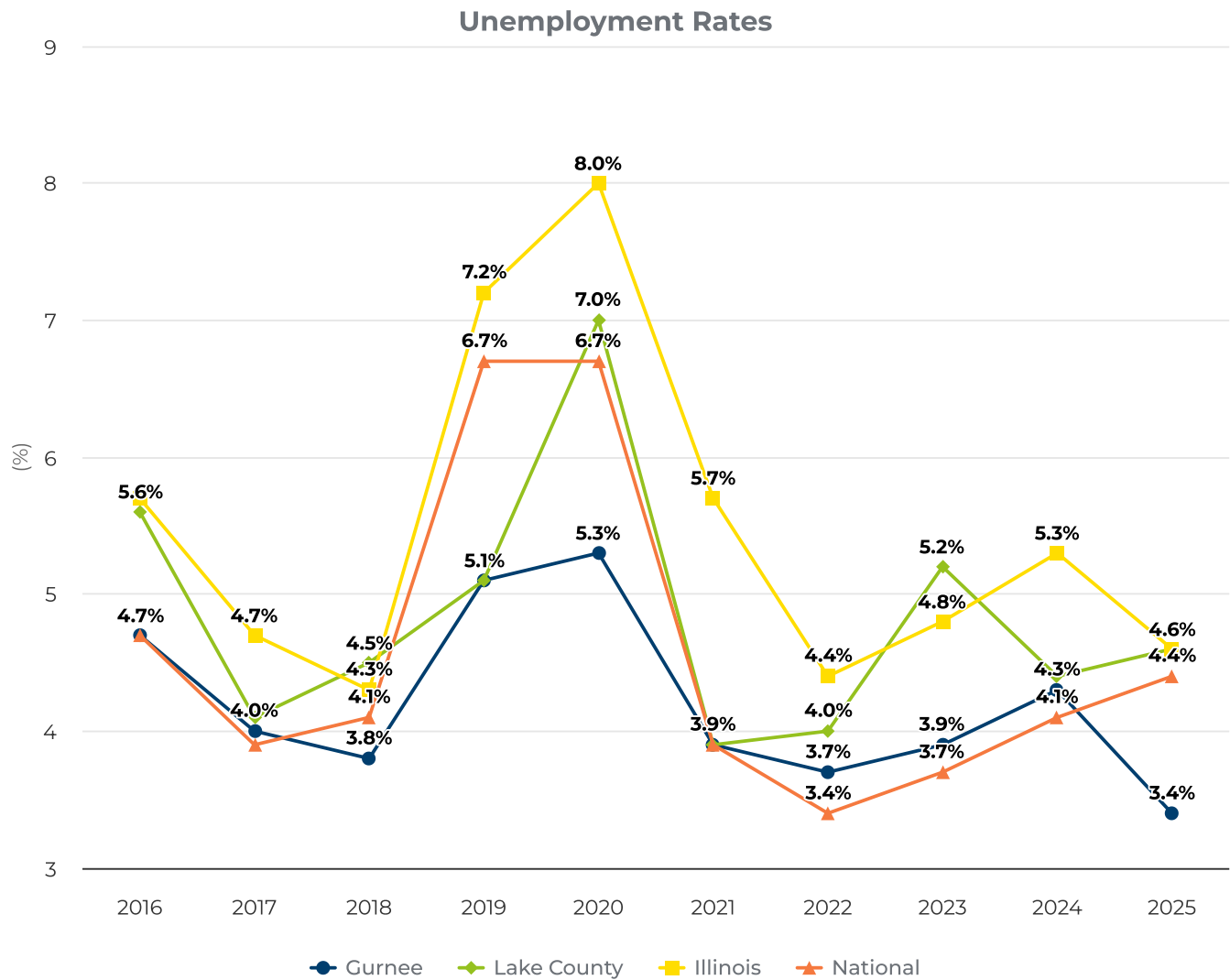
Gurnee

State Avg.

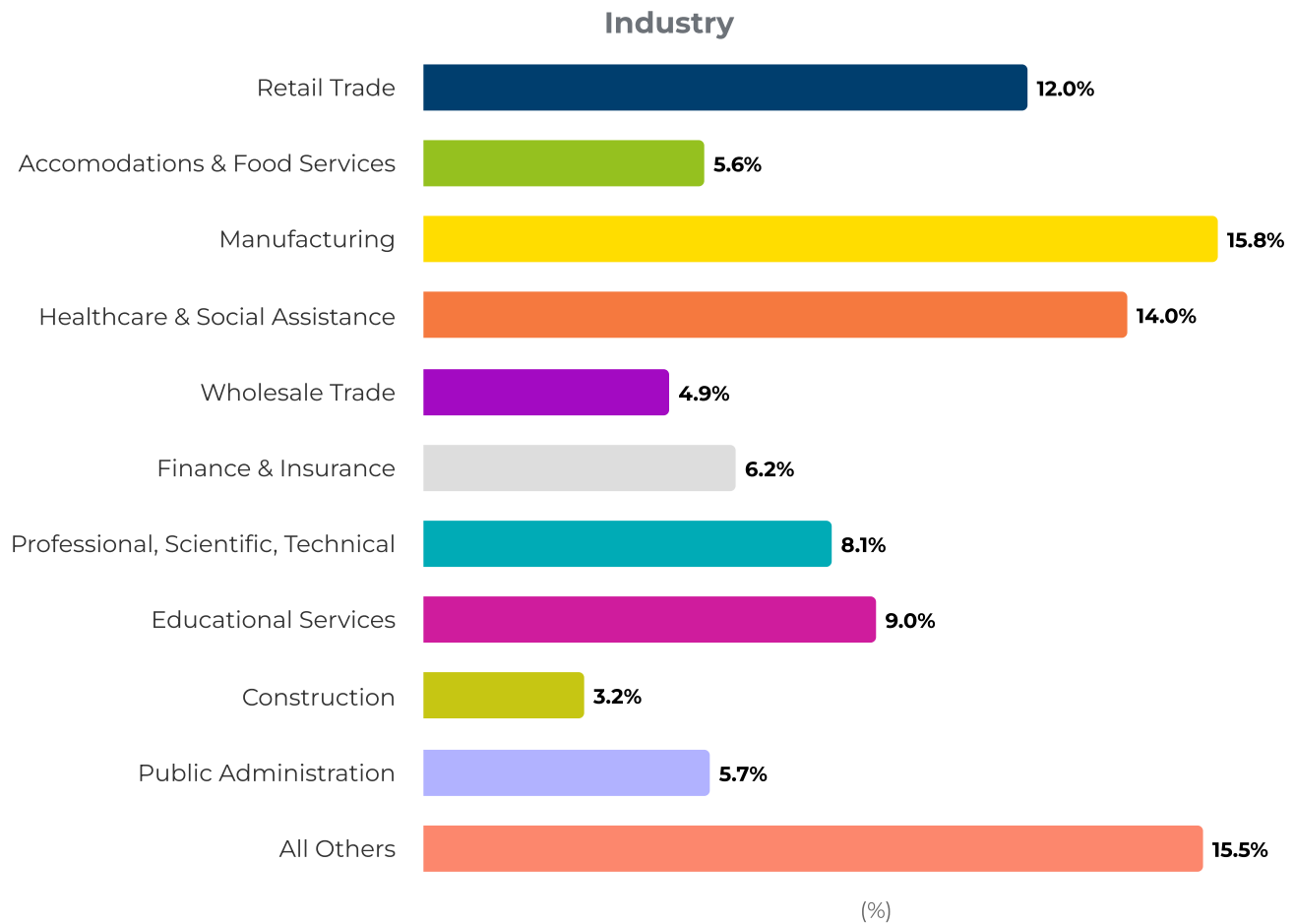


* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

Unemployment



Employment by Industry



Budgeting Process

The budget document is the result of the Village's financial and operational planning process and serves as the guide for implementing those plans. The process brings together input from the elected officials, department directors, departmental staff and the public to shape the Village's goals and objectives. In 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 2026/2027 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, 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 hard copy 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.

Budget Timeline

- **November 2025**

Update of the Multi-Year Financial Forecast identifying funding for long-term goals and objectives and capital & infrastructure.

- **December 2025**

Presentation of the Multi-Year Capital Plan identifying projects to be proposed in the upcoming Annual Budget.

- **January 2026**

Departments prepare budget requests, revenue forecasts (if applicable), and update objectives and prior year achievements.

- **February 2026**

Proposed Budget is prepared by Village Administrator and Finance Director. Proposed Budget document printed/distributed to Board. Individual meetings with the Mayor and Village Board are held.

- **March 2026**

Hold Workshop(s) on Proposed Budget. Village Board changes entered into Budget.

- **April 2026**

Hold Public Hearing on Proposed Budget. Adoption of the Annual budget at the first regularly scheduled meeting of the Village Board.

- **May 2026**

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

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).

- The full purchase price of depreciable capital assets is included in the budget. Depreciable assets are capitalized in the ACFR and the purchase price is shown as an asset and depreciated over the useful life of the asset.
- Depreciation is not included as an expense for the budget year. 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 Village has implemented the accounting standards for net pension liability (NPL) 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 NPL can be found in the ACFR.

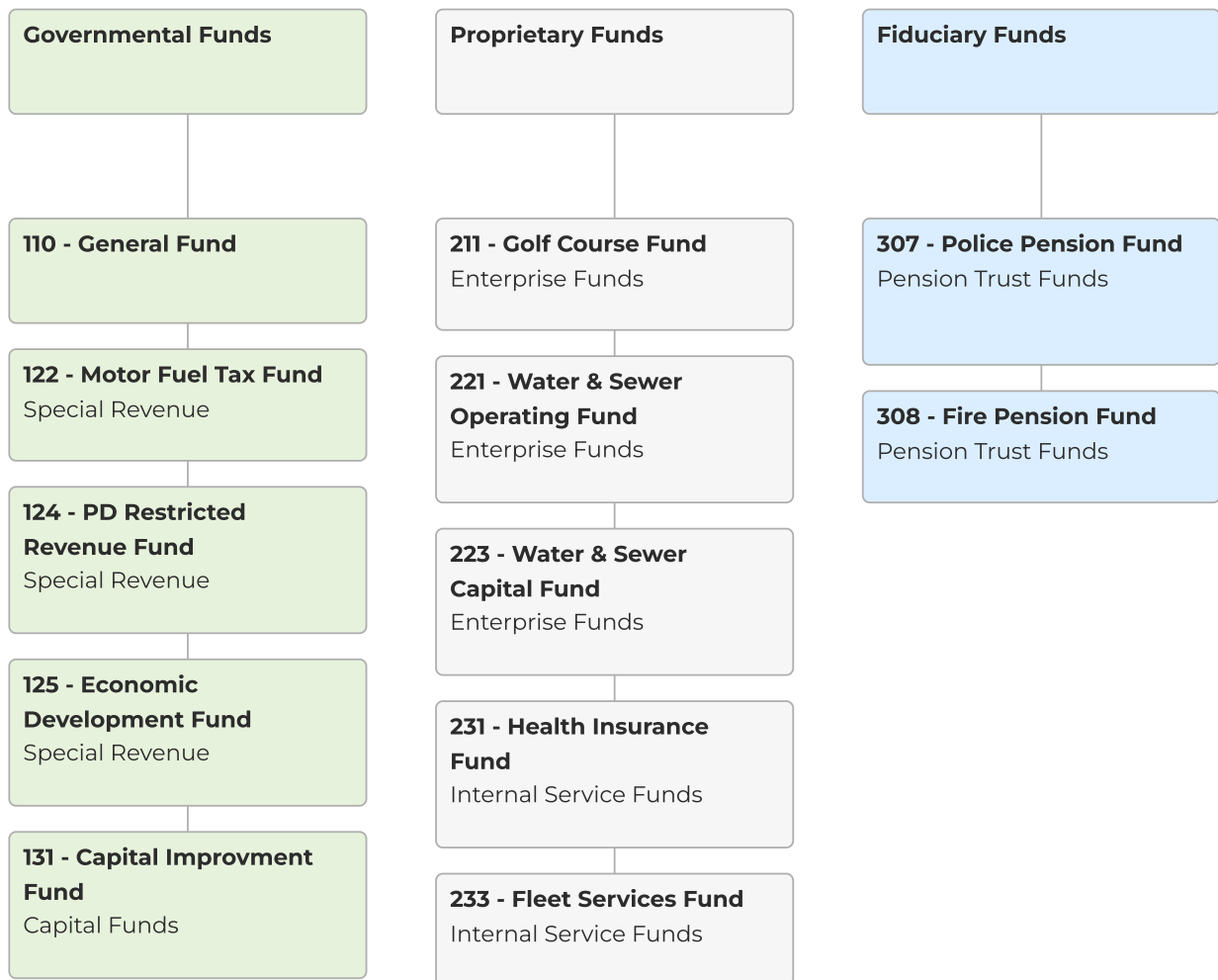
The **Annual Comprehensive Financial Report (ACFR)** presents financial information using the economic resources measurement focus full-accrual basis of accounting in the government-wide financial statements and the current financial resources measurement focus modified-accrual basis of accounting in 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

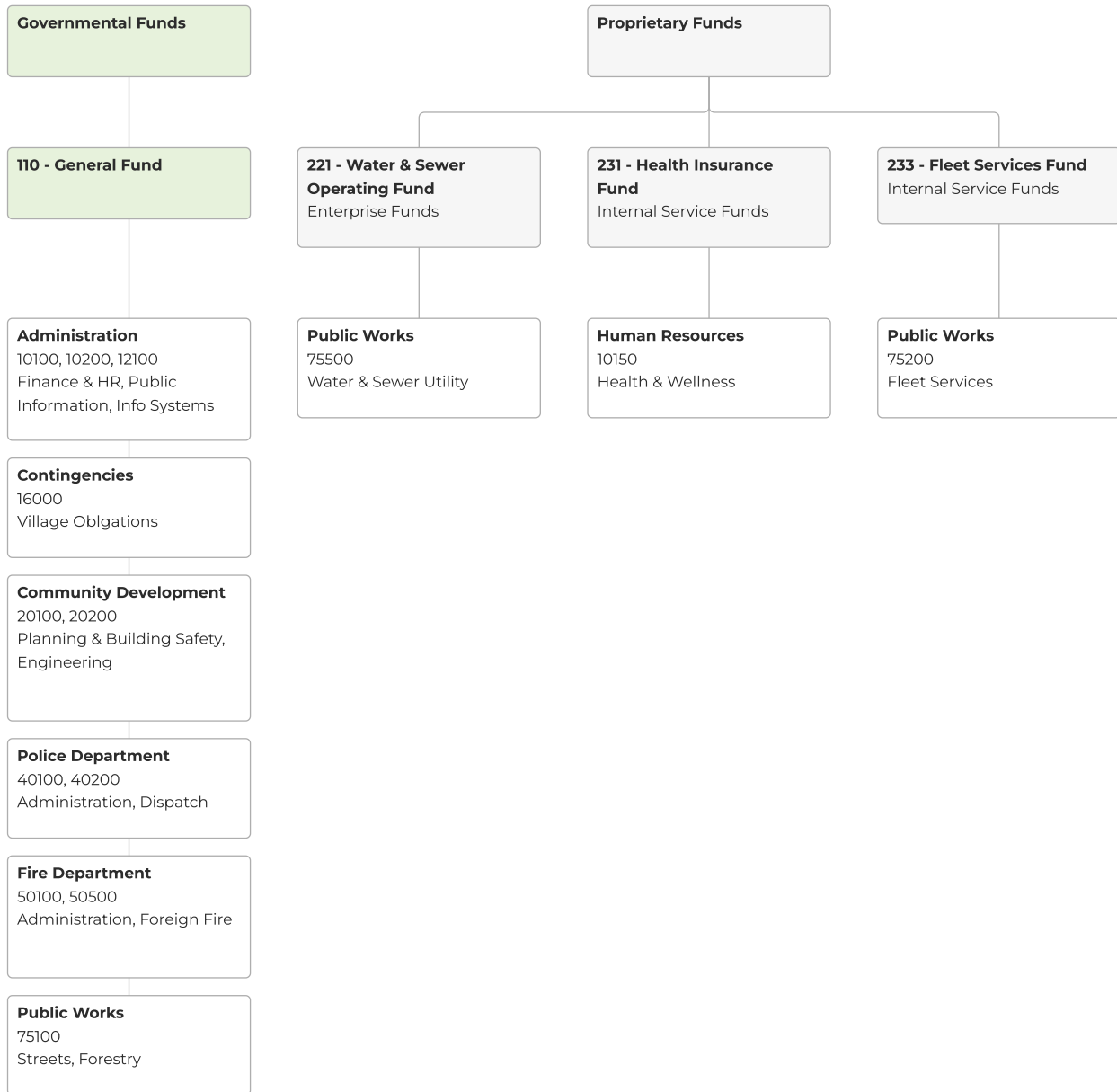
Fund Structure: A fund is a separate accounting entity which is organized with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenses or expenditures. The Village uses the three following fund types:

- **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. Governmental Funds account for the majority of the Village’s business and include the General Fund, Economic Development Fund and Asset Forfeiture Fund. Other governmental funds include 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.

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.

Fund Structure

Relationship Between Funds & Departments



Account Numbering

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 (Org)

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 delineate 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.

Financial Policies

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 decrease of 21.40 budgeted FTE's. These changes are primarily the result of consolidation of communications to LAKECOMM. Overall authorized personnel includes 15.00 unbudgeted positions. These positions allow the Village to bring on personnel just prior to retirement 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 25/26	Proposed Expenditures FY 25/26	Net Surplus / (Deficit)
All Funds	\$110,324,588	\$115,761,743	(\$5,437,156)
Governmental Funds	\$69,948,997	\$77,521,104	(\$7,572,107)
110 - General Fund	55,603,704	55,603,704	-
122 - Motor Fuel Tax Fund	1,470,793	1,445,000	25,793
124 - PD Restricted Revenue Fund	57,500	30,000	27,500
125 - Economic Development Fund	3,267,000	3,267,000	-
131 - Capital Improvement Fund	9,550,000	17,175,400	(7,625,400)
Proprietary Funds	\$22,164,385	\$28,629,139	(\$6,464,754)
211 - Golf Course Fund	585,000	3,000,000	(2,415,000)
221 - Water & Sewer Operating Fund	11,431,300	8,493,754	(3,549,754)
223 - Water & Sewer Capital Fund	-	6,487,300	-
231 - Health Insurance Fund	6,946,367	6,946,367	-
233 - Fleet Services Fund	3,201,718	3,701,718	(500,000)
Fiduciary Funds	\$18,211,205	\$9,611,500	\$8,599,705
307 - Police Pension Fund	9,207,185	5,827,000	3,380,185
308 - Fire Pension Fund	9,004,020	3,784,500	5,219,520

The Village of Gurnee's Fiscal Year (FY) 2026/2027 budget of \$115.76M 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 2026/2027 projected revenues are \$110.32M, while projected expenditures are \$115.76M including inter-fund transfers. On an all funds basis, a (\$5.44M) planned deficit is projected. The planned deficit is a purposeful spend-down of fund balance mainly in the Capital Improvement Fund, Golf Course Fund and Water & Sewer Fund to address capital infrastructure projects. The spend-down in the Fleet Services Fund is to reimburse the operating departments for prior year surpluses in the fund. The fund is intended to be a net zero fund on an annual basis with charges back to operating departments.

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, 2025	Projected Surplus / (Deficit) FY 25/26	Proposed Transfer	Projected Fund Balance May 1, 2026	Budget Revenues FY 26/27	Budget Expenditures FY 26/27	Budget Net Surplus / (Deficit) FY 26/27	Projected Fund Balance April 30, 2027
Total All Funds	\$204,956,401	\$2,778,174	\$0	\$207,734,575	\$110,324,588	\$115,761,743	(\$5,437,156)	\$202,297,420
General & Sub-Funds	34,557,553	3,002,978	(6,500,000)	31,060,531	65,817,072	65,817,072	0	31,060,531
110 - General Fund	35,339,991	4,072,696	(6,500,000)	32,912,687	55,603,704	55,603,704	0	32,912,687
125 - Economic Development Fund	1,057,902	160,101	0	1,218,003	3,267,000	3,267,000	0	1,218,003
231 - Health Insurance Fund	(1,840,340)	(1,229,820)	0	(3,070,160)	6,946,367	6,946,367	0	(3,070,160)
121 - 911 Fund	1,213,543	(1,213,543)	0	(0)	0	0	0	(0)
122 - Motor Fuel Tax Fund	1,035,397	40,330	0	1,075,727	1,470,793	1,445,000	25,793	1,101,520
123 - Impact Fee Fund	24,570	(24,570)	0	(0)	0	0	0	(0)
124 - PD Restricted Revenue Fund	288,416	50,169	0	338,585	57,500	30,000	27,500	366,085
131 - Capital Improvement Fund	9,679,575	(4,906,977)	4,000,000	8,772,598	9,550,000	17,175,400	(7,625,400)	1,147,198
211 - Golf Course Fund (1)	1,524,998	(509,057)	1,500,000	2,515,941	585,000	3,000,000	(2,415,000)	100,941
Water & Sewer Utility Funds	7,606,763	(1,402,968)	1,000,000	7,203,795	11,431,300	14,981,054	(3,549,754)	3,654,042
221 - Water & Sewer Operating Fund (1)	7,606,763	3,155,629	0	10,762,392	11,431,300	8,493,754	2,937,546	13,699,939
223 - Water & Sewer Capital Fund		(4,558,597)	1,000,000	(3,558,597)	0	6,487,300	(6,487,300)	(10,045,897)
233 - Fleet Services Fund	1,784,839	(881,008)	0	903,831	3,201,718	3,701,718	(500,000)	403,831
307 - Police Pension Fund (2)	82,653,456	3,919,780	0	86,573,236	9,207,185	5,827,000	3,380,185	89,953,421
308 - Fire Pension Fund (2)	64,587,291	4,703,040	0	69,290,331	9,004,020	3,784,500	5,219,520	74,509,851
411 - NLCC-ETSB	0	0	0	0	0	0	0	0

(1) Represents Cash & Investments

(2) Represents ending Net Position

Revenues and expenditures including inter-fund transfers for FY 2025/2026 are projected to increase the Village's equity position by approximately \$2.78M to \$207.73M to start the fiscal year on May 1, 2026. The FY 2026/2027 budget includes a deficit of \$5.44M in equity to \$202.30M on April 30, 2027. 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 a 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 2025/2026 excess fund balance includes \$4.0M to the 131 – Capital Improvement Fund, \$1.5M to the 211 - Golf Course Fund for the irrigation system replacement, and \$1.0M to the 221 – Water & Sewer Operating Fund for the capital program. These transfers are included in the projected transfer column and projected May 1, 2026 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 \$27.6-\$29.9M. 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, 2026 General fund balance of \$32.91M is 71.60% of FY 2026/2027 budgeted expenditures less transfers out. When considering the General Fund and sub funds (Economic Development Fund and Health Insurance Fund) together, which is the reporting basis for the fund statements in the ACFR, the balance still exceeds the policy limit at 67.57%. Once the FY 2025/2026 audit is complete staff will make a recommendation to the Board regarding transferring any excess fund balances for use in the FY 2027/2028 budget capital plan. This allows the Village to assess the financial outlook for the current year before utilizing any surpluses earned in prior years.

A purposeful spend-down of unrestricted fund balance is projected in the 131 - Capital Improvement, 211 - Golf Course Fund, combined 221 - Water & Sewer Operating and 223 - Water & Sewer Capital Fund and 233 - Fleet Services Fund.

Personnel Changes

Authorized Personnel

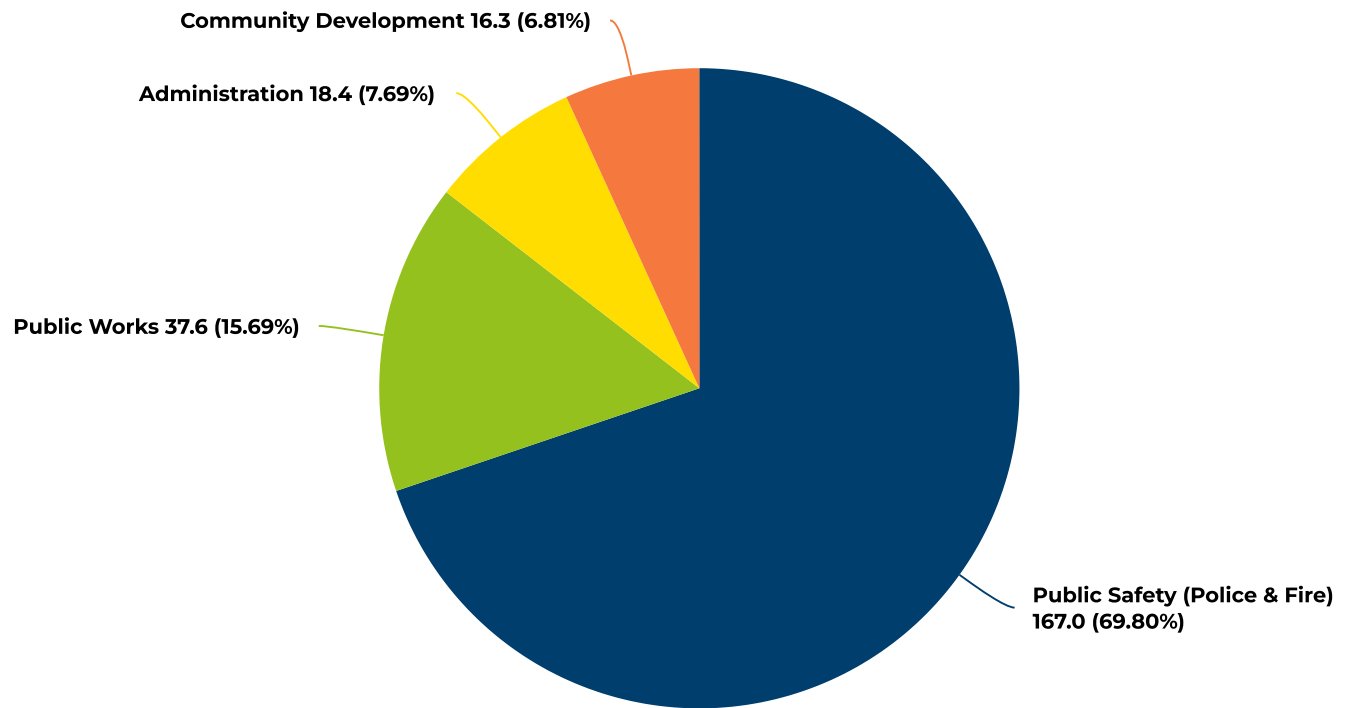
Full-Time Equivalents by Department/Division	FY 24/25			FY 25/26			FY 26/27			
Department/Division	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
Village-Wide FTE's	243.40	13.00	256.40	260.65	13.00	273.65	239.25	15.00	254.25	▼ -21.40
Administration - 11010***	16.40	1.00	17.40	17.40	2.00	19.40	18.40	3.00	21.40	▲ 1.00
Administration - 1101010100	9.00	0.00	9.00	10.00	0.00	10.00	11.00	1.00	12.00	▲ 1.00
Information Systems - 11010200	7.40	1.00	8.40	7.40	2.00	9.40	7.40	2.00	9.40	0.00
Community Development - 11020***	15.30	1.00	16.30	15.30	1.00	16.30	16.30	1.00	17.30	▲ 1.00
Planning/Building Safety - 11020100	8.80	1.00	9.80	8.80	1.00	9.80	8.80	1.00	9.80	0.00
Engineering - 11020200	6.50	0.00	6.50	6.50	0.00	6.50	7.50	0.00	7.50	▲ 1.00
Police Department - 11040***	112.75	4.00	116.75	121.75	4.00	125.75	98.00	5.00	103.00	▼ -23.75
Administration - 11040100	88.50	4.00	92.50	97.50	4.00	101.50	98.00	5.00	103.00	▲ 0.50
Communications - 11040200	24.25	0.00	24.25	24.25	0.00	24.25	0.00	0.00	0.00	▼ -24.25
Fire Department - 11050***	62.00	4.00	66.00	69.00	3.00	72.00	69.00	3.00	72.00	0.00
Fire Department - 11050100	62.00	4.00	66.00	69.00	3.00	72.00	69.00	3.00	72.00	0.00
Public Works Department - 11075***	36.95	3.00	39.95	37.20	3.00	40.20	37.55	3.00	40.55	▲ 0.35
Streets - 11075100	18.63	2.00	20.63	18.25	2.00	20.25	18.25	2.00	20.25	0.00
Utility - 22175500	14.33	1.00	15.33	14.95	1.00	15.95	14.95	1.00	15.95	0.00
Vehicle Maintenance - 23375200	4.00	0.00	4.00	4.00	0.00	4.00	4.35	0.00	4.35	▲ 0.35

The FY 2026/2027 budgeted headcount level is decreasing 21.40 to 254.25 full-time equivalents (FTE's). The budget includes the following changes in each department:

- Administration +1.0 FTE's
 - Addition of a Finance Assistant position in Finance
- Police Department +0.50 FTE's
 - Elimination of a vacant part-time Community Service Officer Position
 - Change one Commander position to a Deputy Chief
 - Addition of a Police Sergeant
 - Change a Traffic Safety Technician position to a Crime Analyst
 - Elimination of 24.25 positions in Communications due to the consolidation of county-wide dispatch
- Fire Department no change FTE's
- Public Works + 0.35 FTE's
 - Addition of an intern in Vehicle Maintenance

A total of 15.0 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.

Budgeted FTE's 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 acknowledgment 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 [Strategic Plan](#).

Post Strategic Plan Process

To ensure the Strategic Plan is carried out, staff is constantly collecting information and reporting back to the Village Board. Twice annually, staff formally updates the Village Board with progress on initiatives and outcomes included in the Strategic Plan. The most recent Village Board update can be found at the following link: [Strategic Plan Updates](#)

STRATEGIC PLAN SUMMARY 2023–2026

Village of Gurnee

Strategic Priority	Desired Outcome	Key Outcome Indicator	Target	Strategic Initiatives
Fiscal Sustainability <i>A financially responsible organization</i>	Reduced reliance on the Big Three	- # of new tax generating businesses - Big Three tax-overall tax change	- Big Three share of overall taxes reduced 5% by 2025	a) Develop fiscal growth and redevelopment strategy b) Develop and implement a Market Opportunity Plan c) Formalize a business retention program d) Create new strategy for operational effectiveness
	Cost effective operations	- Cycle time reductions - Efficiency improvements - Cost reductions	- 3 service improvements 2023-2026 - 10% operational cost savings 2023-2026	
	Successful business retention & attraction	- Revenue Generation - Employment Opportunities - Variety of goods & services	- Key Revenues and Employment increase in line with regional economic growth - Proportion among business sectors is maintained	
Well-Maintained Infrastructure <i>Infrastructure that supports our community</i>	Current infrastructure quality maintained	- Condition rating changes - Replacement schedule compliance	- Attain a PCI of 60 for road conditions by 2025 - Meet Village Utility replacement schedules	a) Develop annual Capital Plan for Pavement Improvements b) Develop Village Utility Reliability Plan c) Create Pedestrian Improvement Plan d) Perform a comprehensive Standards and Mandate assessment
	Infrastructure that meets community needs	- Water system reliability standards met - Continued completion of Blue Ribbon Commission recommendations	- Decrease percentage of homes without access to public water/sewer by 2025 - Prepare a meter change out program by 2025 - Decrease the number of dead end water mains by 3 by looping 3 by 2025 - Complete one pedestrian improvement project per year	
	Infrastructure meets key standards and mandates	- Number of standards met	- Increase number of new standards met within the next 3 years	
Effective Communication <i>A transparent, responsive government</i>	A well-informed community	- # of Communication plans deployed - # of social media/platform hits	- > 90% say they feel Village communicates well by 2025	a) Conduct Resident Satisfaction Survey b) Create Interdepartmental Communications team structure c) Develop data-driven communications program d) Develop Constituent Service Program
	A community that trusts the Village	- # of educational communication items deployed - Positive survey results	- > 90% say they trust the Village	
	An engaged community	- # of engagement events	- Increase # of engagements by 10% from 2023-2026	
A Stable, well-trained workforce <i>A capable, dedicated workforce</i>	Improved workforce diversity	- Diversity of workforce	- 20% of new hires 2023-2026 are diverse	a) Update and implement compensation and non-compensation plan b) Increase training opportunities for operational effectiveness c) Implement Professional Development Pathways for Management Positions d) Update recruiting and retention efforts with a focus on diversity to meet the need of the next generation workforce
	Well-trained workforce	- % increase training hours - % of employees meeting training targets	- 75% of all employees meet training targets by 2025	
	Stable workforce	- Staffing targets met - Turnover rate	- Department specific succession plan in every department by 2024	
A Safe Community <i>A safe, secure community</i>	The capacity to meet community safety expectations	- # vacant positions - Time to fill vacancies reduced	- 95% of budgeted public safety positions filled by 2024	a) Create a Public Safety Recruitment and Retention Plan b) Develop Public Safety Community Engagement Program c) Create Stakeholder Relationship Strategy d) Update comprehensive Major Incident Training Plan
	Increased feeling of safety in the community	- Increased # of units and programs - Positive feedback results	- Restore community-based units and programs to pre-pandemic levels by 2025 - Greater than 95% say they feel safe	
	Major incident preparedness	- # Intradepartmental training events - % of personnel NIMS trained	- 50% of units and people fully trained for major incidents by 2025	
Lifestyle Vitality <i>A connected, welcoming community</i>	Improved community connectedness	- # of community events - # of neighborhood events	- Increase # of annual community events by 3 between 2022-2025 - Increase annual block permits by 10% annually, 2022-2025	a) Develop Small Business/Community Partnership program b) Establish and support events in partnership with community and neighborhood organizations c) Develop relationship with regional multi-cultural agencies d) Create opportunities for community engagement around strategic priorities
	Vibrant small business community	- Increase in small business/community connectedness	- Increase # of small business events and programs by 3 by 2025	
	Demonstrated commitment to diversity	- Increase in workforce diversity - Increase in Board/Commission diversity	- > 70% indicating Village's commitment to diversity is evident - 10 % increase in diverse candidates appointed to Boards or Commissions 2022-2025	

Funding Sources Overview

All Sources Summary

FY 2025/2026 revenues across all funds are forecasted to exceed budget by \$4.73M or 4.66%. The increase is primarily due to better than expected performance in the 30-Major Revenues, 33-Intergovernmental, 34-Charges for Service and 36-Investments & Contributions explained in more detail within this section. 53-Fund Transfers In is over budget due to a greater than anticipated transfer from the closure of the 121-911 Fund. FY 2026/2027 revenues across all funds are \$110.32M, \$8.91M or 8.79% higher than the prior year's budget. Variances are detailed throughout this section.

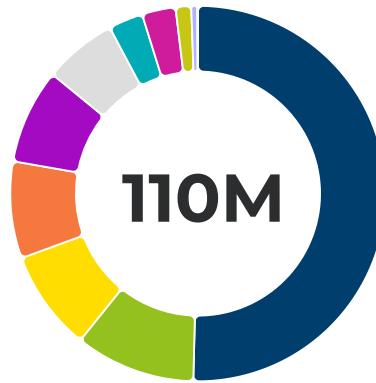
All Sources by Fund

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.

- 50.4% of all revenues are in the General Fund, which is responsible for funding the majority of Administration, Police, Fire and Public Works-Street activity.
- 16.5% of all revenues are in the Pension 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 in the Water & Sewer Operating Fund. The major funding source is user charges for water and sewer usage.
- 9.2% are in Internal Service funds that 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).
- 8.7% are in the Capital Fund used for non-water and sewer capital and infrastructure.

The following charts represent total revenues by fund.

FY 2026/2027 Budget



110 - General Fund	\$55,603,704	50.40%
221 - Water & Sewer Operating Fund	\$11,431,300	10.36%
131 - Capital Improvement Fund	\$9,550,000	8.66%
307 - Police Pension Fund	\$9,207,185	8.35%
308 - Fire Pension Fund	\$9,004,020	8.16%
231 - Health Insurance Fund	\$6,946,367	6.30%
125 - Economic Development Fund	\$3,267,000	2.96%
233 - Fleet Services Fund	\$3,201,718	2.90%
122 - Motor Fuel Tax Fund	\$1,470,793	1.33%
211 - Golf Course Fund	\$585,000	0.53%
124 - PD Restricted Revenue Fund	\$57,500	0.05%

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$53,904,842	\$53,435,761	\$56,491,742	\$55,603,704	\$2,167,943	4.06%
121 - 911 Fund	\$2,387,527	\$205,000	\$285,000	-	-\$205,000	-
122 - Motor Fuel Tax Fund	\$1,427,215	\$1,391,417	\$1,470,000	\$1,470,793	\$79,376	5.70%
123 - Impact Fee Fund	\$24,570	-	-	-	-	0.00%
124 - PD Restricted Revenue Fund	\$73,718	\$157,500	\$164,000	\$57,500	-\$100,000	-63.49%
125 - Economic Development Fund	\$3,370,000	\$3,071,000	\$3,071,000	\$3,267,000	\$196,000	6.38%
131 - Capital Improvement Fund	\$9,337,703	\$6,000,000	\$6,549,570	\$9,550,000	\$3,550,000	59.17%
211 - Golf Course Fund	\$1,083,028	\$81,000	\$89,000	\$585,000	\$504,000	622.22%
221 - Water & Sewer Operating Fund	\$10,517,100	\$10,746,000	\$11,096,500	\$11,431,300	\$685,300	6.38%
223 - Water & Sewer Capital Fund	\$346,637	\$80,000	\$80,000	-	-\$80,000	-
231 - Health Insurance Fund	\$5,833,310	\$5,700,910	\$5,700,910	\$6,946,367	\$1,245,457	21.85%
233 - Fleet Services Fund	\$3,064,612	\$3,282,328	\$3,244,450	\$3,201,718	-\$80,610	-2.46%
307 - Police Pension Fund	\$11,153,170	\$9,121,780	\$9,121,780	\$9,207,185	\$85,405	0.94%
308 - Fire Pension Fund	\$9,307,519	\$7,932,540	\$7,932,540	\$9,004,020	\$1,071,480	13.51%
411 - NLCC-ETSB	\$1,121,732	\$205,000	\$843,000	-	-\$205,000	-

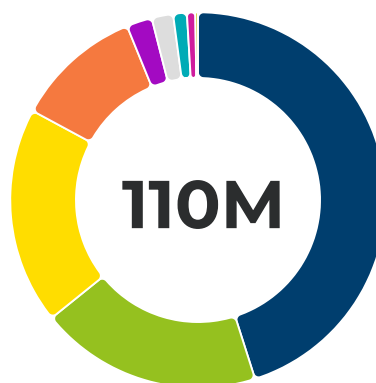
Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Total Revenues	\$112,952,683	\$101,410,236	\$106,139,492	\$110,324,587	\$8,914,351	8.79%

The following chart shows revenues by character code 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, Hotel Tax, Income Tax and Local Use Tax accounts for 45.08% of all revenues.
- Charges for Services is the second-largest category at 19.12% and includes revenue from fire ambulance service, police services and water & sewer fees.
- Investments & Contributions make up 18.66% of all revenues and is primarily investment returns in the General and Police and Fire Pension Funds.
- Fund Transfers In makes up 11.0% and is primarily transfers in from other funds primarily to the internal service funds and economic development fund.

FY 2026/2027 Budget



30 - Major Revenues	\$49,734,771	45.08%
34 - Charges for Services	\$21,093,474	19.12%
36 - Invests & Contribs	\$20,589,126	18.66%
53 - Fund Transfers In	\$12,110,068	10.98%
31 - Taxes	\$2,410,000	2.18%
33 - Intergovernmental	\$2,052,948	1.86%
32 - Licenses & Permits	\$1,290,000	1.17%
35 - Fines & Forfeitures	\$786,200	0.71%
39 - Other Sources	\$258,000	0.23%

Revenues by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
31 - Taxes	\$2,333,575	\$2,425,000	\$2,448,932	\$2,410,000	-\$15,000	-0.62%
30 - Major Revenues	\$43,804,625	\$42,643,306	\$45,770,000	\$49,734,771	\$7,091,465	16.63%
33 - Intergovernmental	\$5,466,328	\$2,406,113	\$2,970,161	\$2,052,948	-\$353,165	-14.68%

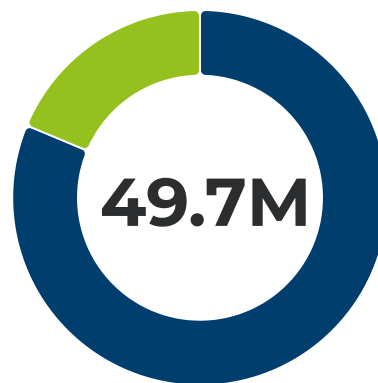
Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
32 - Licenses & Permits	\$1,305,091	\$1,380,000	\$1,320,000	\$1,290,000	-\$90,000	-6.52%
34 - Charges for Services	\$20,644,205	\$20,726,735	\$20,925,225	\$21,093,474	\$366,739	1.77%
35 - Fines & Forfeitures	\$1,250,965	\$1,422,500	\$1,013,250	\$786,200	-\$636,300	-44.73%
36 - Invests & Contribs	\$22,619,624	\$19,022,820	\$19,136,451	\$20,589,126	\$1,566,306	8.23%
53 - Fund Transfers In	\$15,161,353	\$11,025,762	\$12,247,473	\$12,110,068	\$1,084,306	9.83%
39 - Other Sources	\$366,918	\$358,000	\$308,000	\$258,000	-\$100,000	-27.93%
Total Revenues	\$112,952,683	\$101,410,236	\$106,139,492	\$110,324,587	\$8,914,351	8.79%

30-Major Revenues

30-Major Revenues: Major Revenues are comprised of the Village's 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 nearly 73% 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 8.50% sales tax in Gurnee. The 8.50% rate includes a 1.50% Home Rule Sales Tax, 6.25% State Tax and 0.75% Regional Transportation Tax.

30-Major Revenues by Fund

FY 2026/2027 Budget

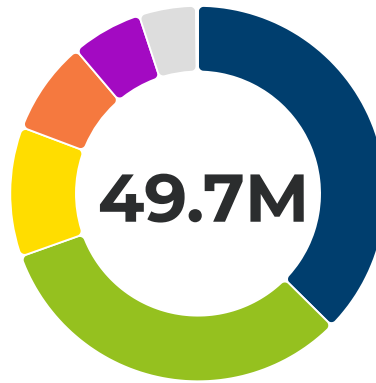


110 - General Fund	\$40,434,771	81.30%
131 - Capital Improvement Fund	\$9,300,000	18.70%

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$38,030,937	\$36,943,306	\$39,570,000	\$40,434,771	\$3,491,465	9.45%
331301 - SALES TAX	\$16,377,343	\$15,775,800	\$18,000,000	\$16,000,000	\$224,200	1.42%
331302 - LOCAL USE TAX	\$1,027,426	\$601,838	\$260,000	\$81,985	-\$519,853	-86.38%
331303 - HOME RULE SALES TAX	\$5,773,688	\$5,700,000	\$6,200,000	\$9,300,000	\$3,600,000	63.16%
331601 - AMUSEMENT TAX	\$4,268,713	\$4,150,000	\$4,000,000	\$4,000,000	-\$150,000	-3.61%
331607 - HOTEL TAX	\$2,361,976	\$2,400,000	\$2,500,000	\$2,445,000	\$45,000	1.88%
331609 - FOOD & BEVERAGE TAX	\$2,884,954	\$2,850,000	\$3,050,000	\$3,050,000	\$200,000	7.02%
333501 - STATE INCOME TAX	\$5,336,837	\$5,465,668	\$5,560,000	\$5,557,786	\$92,118	1.69%
131 - Capital Improvement Fund	\$5,773,688	\$5,700,000	\$6,200,000	\$9,300,000	\$3,600,000	63.16%
331303 - HOME RULE SALES TAX	\$5,773,688	\$5,700,000	\$6,200,000	\$9,300,000	\$3,600,000	63.16%
Total Revenues	\$43,804,625	\$42,643,306	\$45,770,000	\$49,734,771	\$7,091,465	16.63%

FY 2026/2027 Budget



331303 - HOME RULE SALES TAX	\$18,600,000	37.40%
331301 - SALES TAX	\$16,000,000	32.17%
333501 - STATE INCOME TAX	\$5,557,786	11.17%
331601 - AMUSEMENT TAX	\$4,000,000	8.04%
331609 - FOOD & BEVERAGE TAX	\$3,050,000	6.13%
331607 - HOTEL TAX	\$2,445,000	4.92%
331302 - LOCAL USE TAX	\$81,985	0.16%

Revenues by Revenue Object

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
331301 - SALES TAX	\$16,377,343	\$15,775,800	\$18,000,000	\$16,000,000	\$224,200	1.42%
331302 - LOCAL USE TAX	\$1,027,426	\$601,838	\$260,000	\$81,985	-\$519,853	-86.38%
331303 - HOME RULE SALES TAX	\$11,547,376	\$11,400,000	\$12,400,000	\$18,600,000	\$7,200,000	63.16%
331601 - AMUSEMENT TAX	\$4,268,713	\$4,150,000	\$4,000,000	\$4,000,000	-\$150,000	-3.61%
331607 - HOTEL TAX	\$2,361,976	\$2,400,000	\$2,500,000	\$2,445,000	\$45,000	1.88%
331609 - FOOD & BEVERAGE TAX	\$2,884,954	\$2,850,000	\$3,050,000	\$3,050,000	\$200,000	7.02%
333501 - STATE INCOME TAX	\$5,336,837	\$5,465,668	\$5,560,000	\$5,557,786	\$92,118	1.69%
Total Revenues	\$43,804,625	\$42,643,306	\$45,770,000	\$49,734,771	\$7,091,465	16.63%

FY 2025/20256 Review

Major Revenues are expected to finish the year \$3.13M or 7.33% over budget. The largest positive variances are Sales Tax and Home Rule Sales Tax combined for \$3.22M positive variance. Amusement Tax is expected to finish slightly under budget due largely to the change in the operating model at Six Flags. While Amusement Tax from the Park is down, Sales and Food & Beverage Taxes are up significantly. As noted earlier, Local Use Tax is down due to the change in legislation shifting to Sales Tax being paid on internet and out-of-state purchases. This is a net positive for the Village as the full state and local sales tax rate is collected. Hotel and Food & Beverage taxes are both expected to finish ahead of budget by \$100K and \$200K respectively.

FY2026/2027 Summary

Major Revenues are up \$7.09M largely due to the implementation of an additional 0.50% Home Rule Sales Tax rate to be split between the General Fund and Capital Fund. Sales Tax is up \$224K or 1.42% reflecting essentially flat sales from the projected year-end to be conservative. Food & Beverage Tax is up \$200K or 7.02% following the trend from

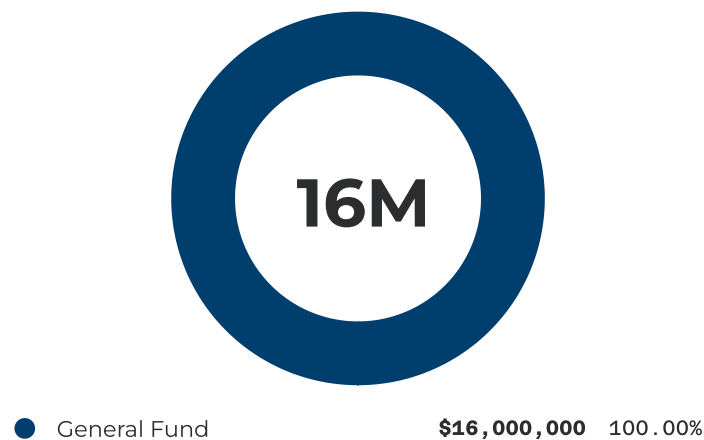
the current year and anticipated openings. Hotel Tax is up slightly \$45K or 1.88%, reflecting the addition of Ten Hotel & Residences to the hotel portfolio. Amusement Tax is projected to be down slightly \$150K or 3.61% as the Park makes determinations on winter events and continues to transition to the new operating philosophy. Local Use and Income Taxes are estimated by the Illinois Municipal League and are projected to be down \$520K or 86.38% and up \$92K or 1.69% respectively.

331301-Sales Tax

Sales Tax – Items except food, drugs and titled property are subject to an 8.50% Sales Tax in Gurnee. The 8.50% rate includes a 1.50% Home Rule Sales Tax, 6.25% State Tax and 0.75% Regional Transportation Tax. 331301-Sales Tax represents the 1.00% of the State 6.25% that get remitted back to municipalities. Unlike the Home Rule Sales Tax, this tax is controlled by the State and "shared" with local municipalities thus it is often referred to as state shared sales tax. Sales tax represents \$16M or 32.2% 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.

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.

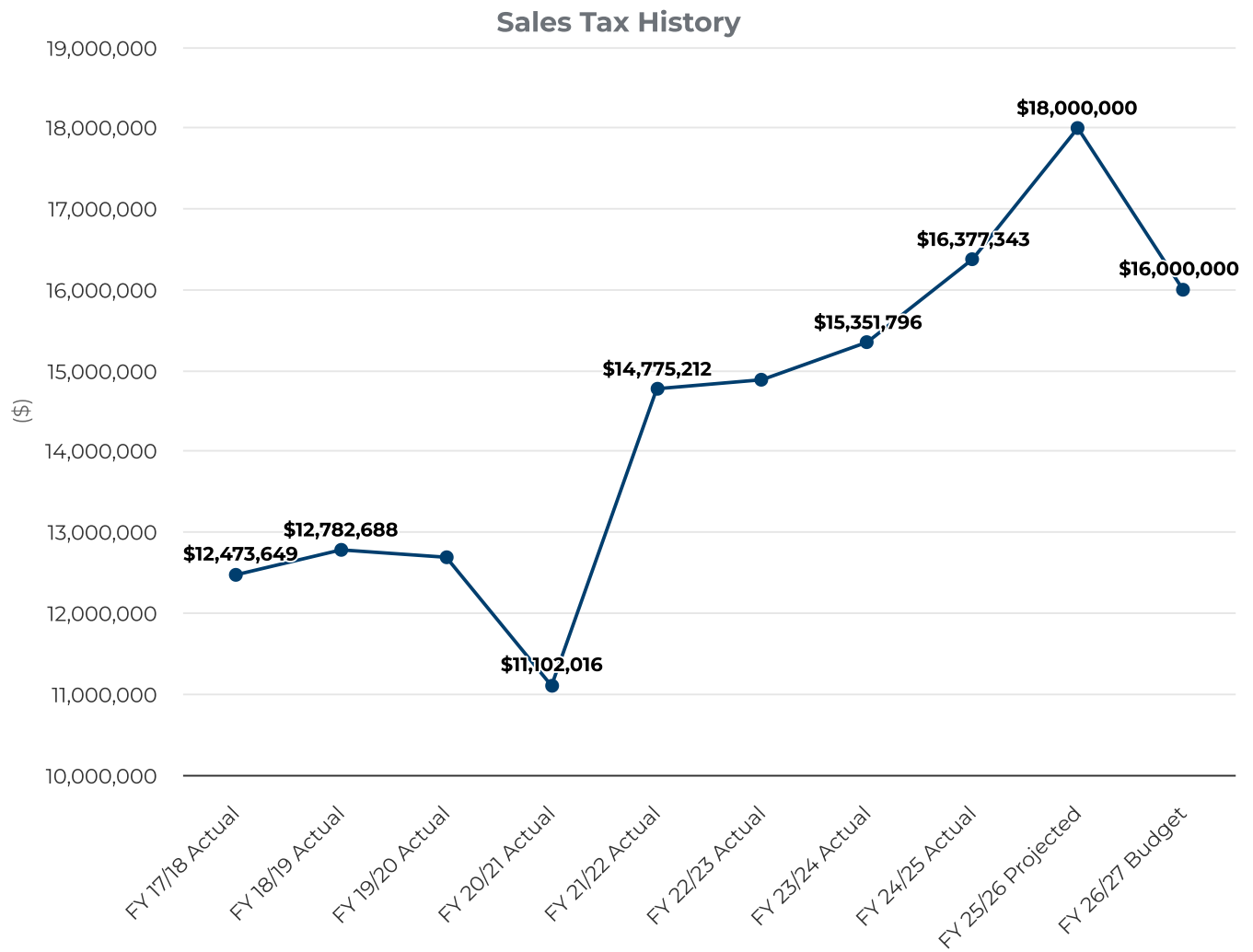
FY 2026/2027 Budget



Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (%) Change)
General Fund	\$16,377,343	\$15,775,800	\$18,000,000	\$16,000,000	\$224,200	1.42%
331301 - SALES TAX	\$16,377,343	\$15,775,800	\$18,000,000	\$16,000,000	\$224,200	1.42%
Total Revenues	\$16,377,343	\$15,775,800	\$18,000,000	\$16,000,000	\$224,200	1.42%

The large difference between the FY 2025/2026 budget and the projected is due to the unanticipated legislative changes to Sales Tax sourcing laws. The reduction from the projected column to the FY 2026/2027 Budgeted is due to the elimination of the 1.00% grocery tax.

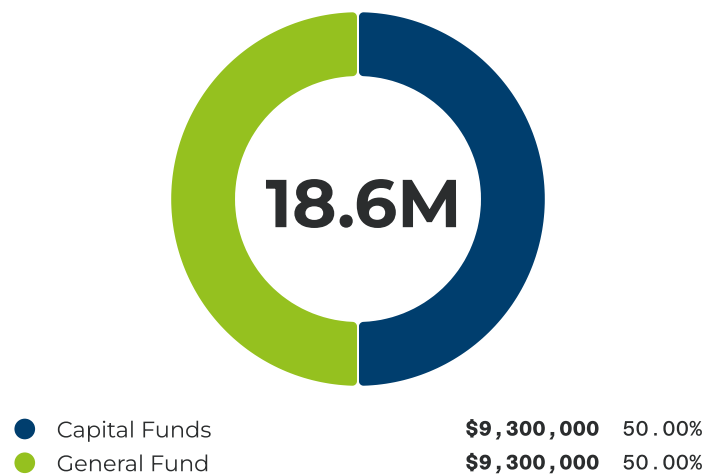


331303-Home Rule Sales Tax

The Village of Gurnee is highly dependent upon sales taxes since it eliminated its property tax levy in 2000 in exchange for a 0.50% Home Rule Sales Tax (1.50% as of January 1, 2026). 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. By ordinance, Home Rule Sales Tax is split 50/50 between the General Fund and the Capital Improvements Fund.

Effective January 1, 2026, the State of Illinois eliminated the 1.00% grocery tax that was distributed to municipalities. As part of the bill eliminating the grocery tax, the State allowed municipalities to enact the grocery tax locally to fill the budget gap, estimated at \$2.0-\$2.5M for Gurnee. Research showed the grocery tax was disproportionately paid by residents, older populations and lower income households. The Village elected to increase the Home Rule sales tax rate from 1.00% to 1.50% instead. The Village has a large non-grocery retail base and Home Rule Sales tax is primarily paid by visitors to the Village on non-essential goods. This change effectively shifted a majority of the tax burden from residents and essential items to non-residents and non-essential goods.

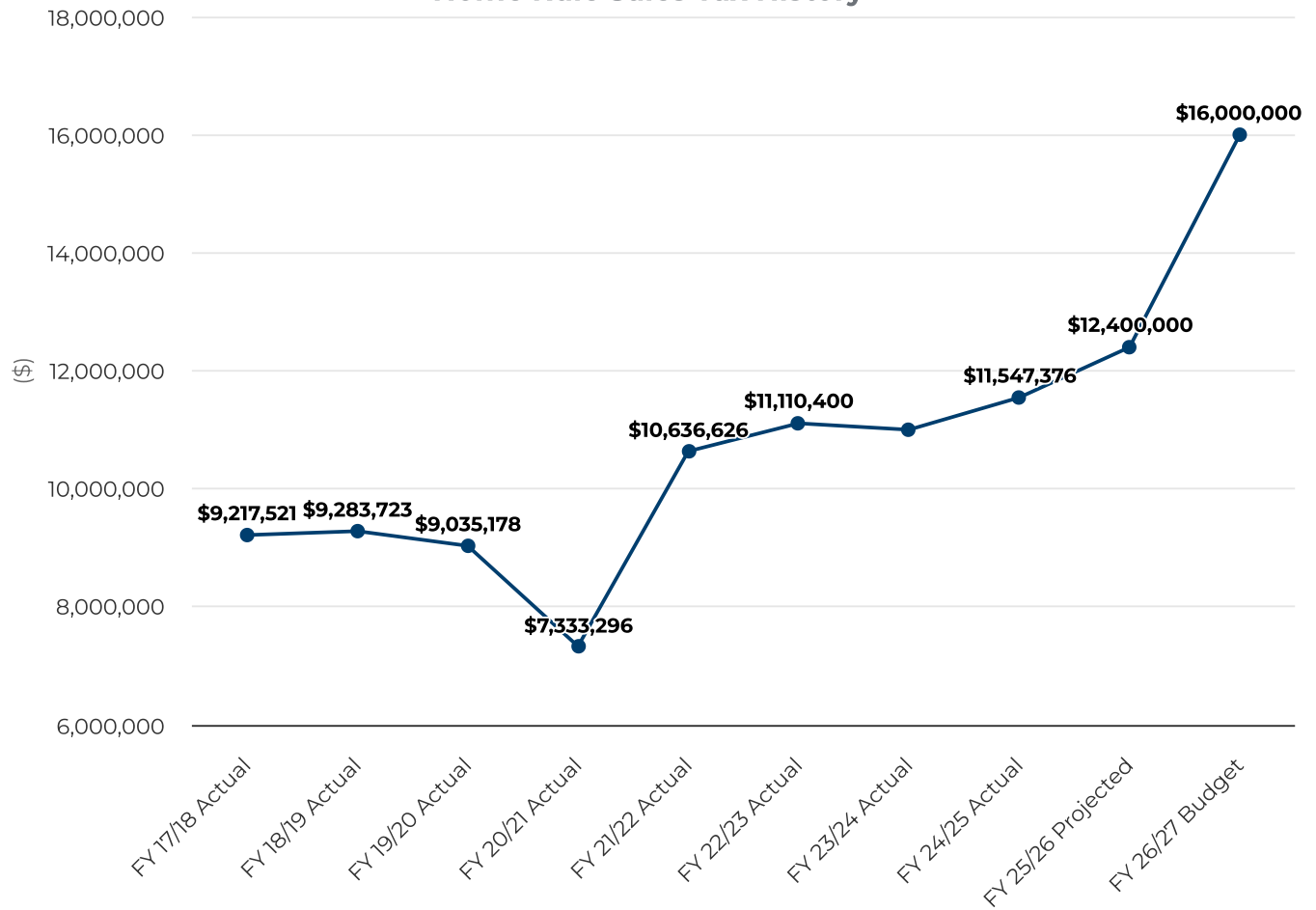
FY 2026/2027 Budget



Revenues by Fund

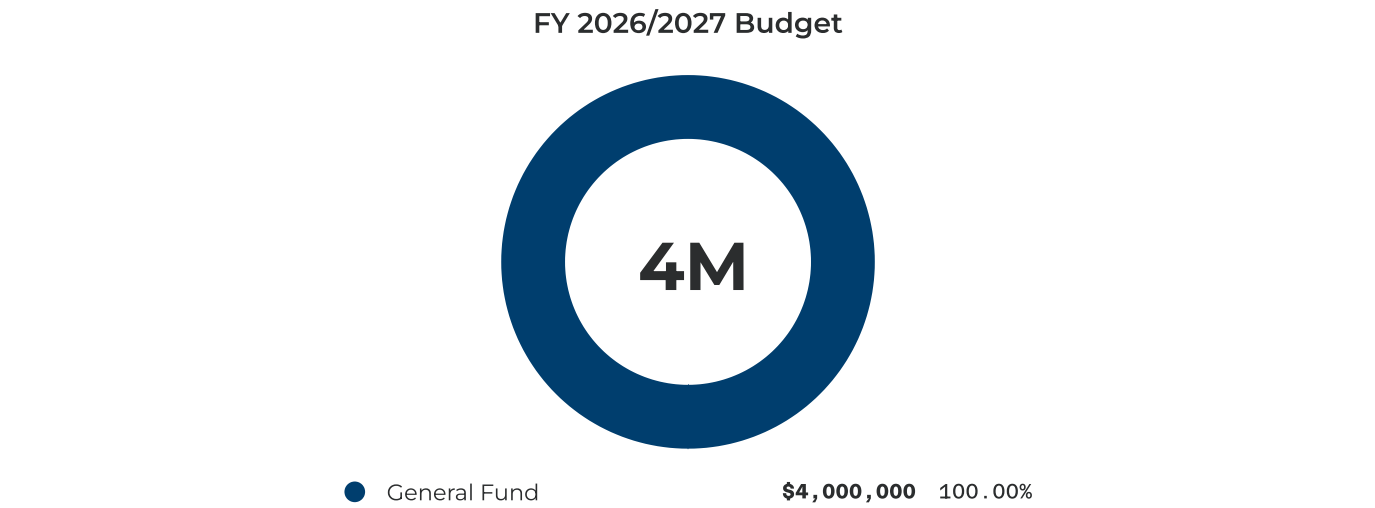
Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$5,773,688	\$5,700,000	\$6,200,000	\$9,300,000	\$3,600,000	63.16%
331303 - HOME RULE SALES TAX	\$5,773,688	\$5,700,000	\$6,200,000	\$9,300,000	\$3,600,000	63.16%
Capital Funds	\$5,773,688	\$5,700,000	\$6,200,000	\$9,300,000	\$3,600,000	63.16%
331303 - HOME RULE SALES TAX	\$5,773,688	\$5,700,000	\$6,200,000	\$9,300,000	\$3,600,000	63.16%
Total Revenues	\$11,547,376	\$11,400,000	\$12,400,000	\$18,600,000	\$7,200,000	63.16%

Home Rule Sales Tax History



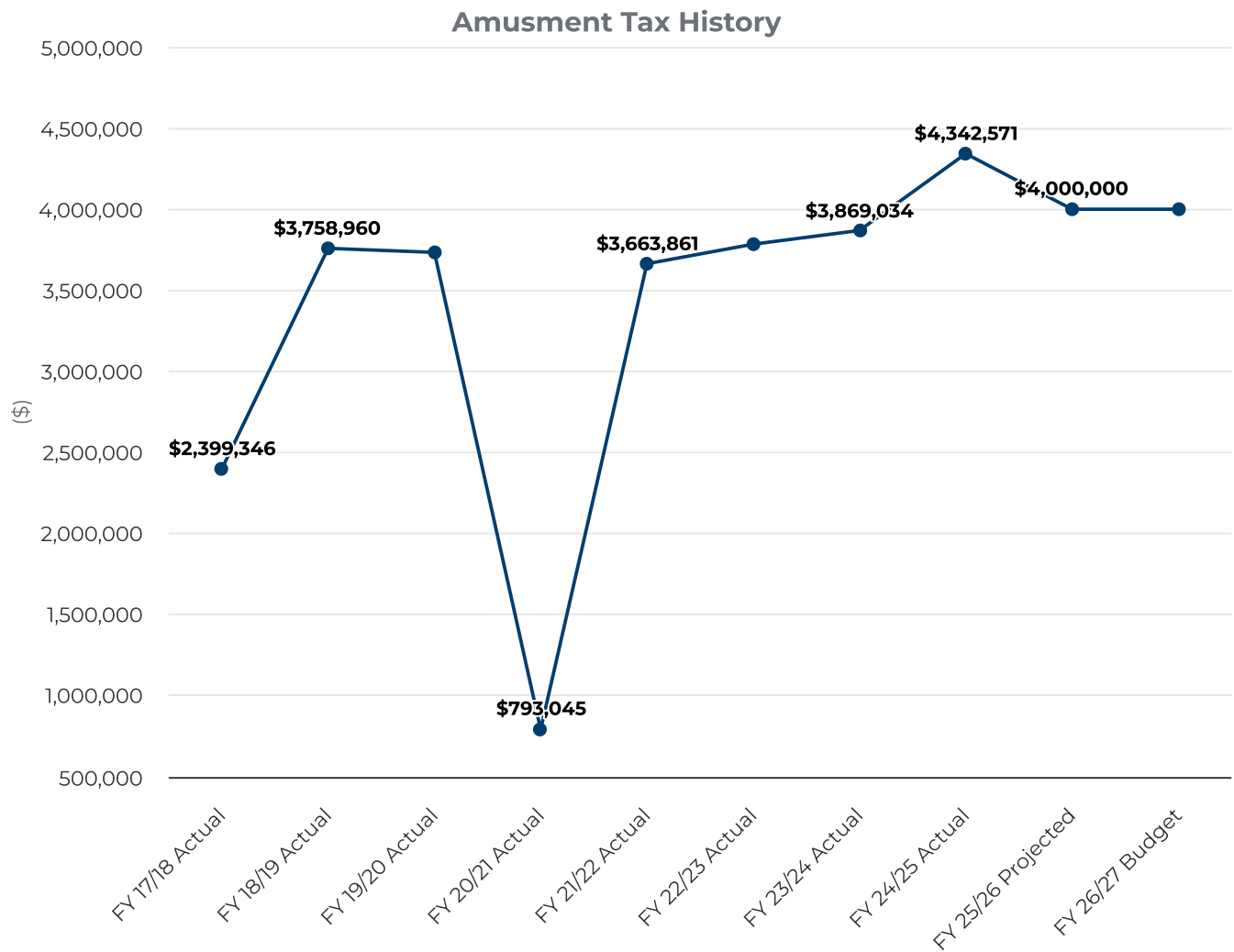
331601-Amusement Tax

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. The Six Flags Entertainment Corporation has continued over the years to make enhancements to the Park to attract new and returning visitors, and with its recently completed merger with Sandusky Ohio-based Cedar Fair, this appears poised to continue.



Revenues by Fund

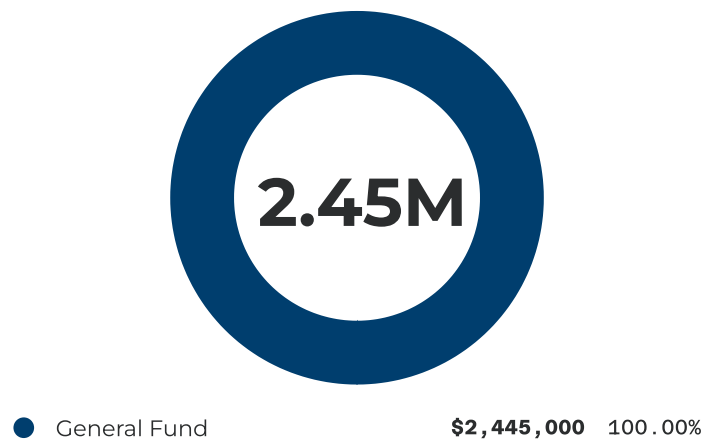
Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$4,268,713	\$4,150,000	\$4,000,000	\$4,000,000	-\$150,000	-3.61%
331601 - AMUSEMENT TAX	\$4,268,713	\$4,150,000	\$4,000,000	\$4,000,000	-\$150,000	-3.61%
Total Revenues	\$4,268,713	\$4,150,000	\$4,000,000	\$4,000,000	-\$150,000	-3.61%



331607-Hotel Tax

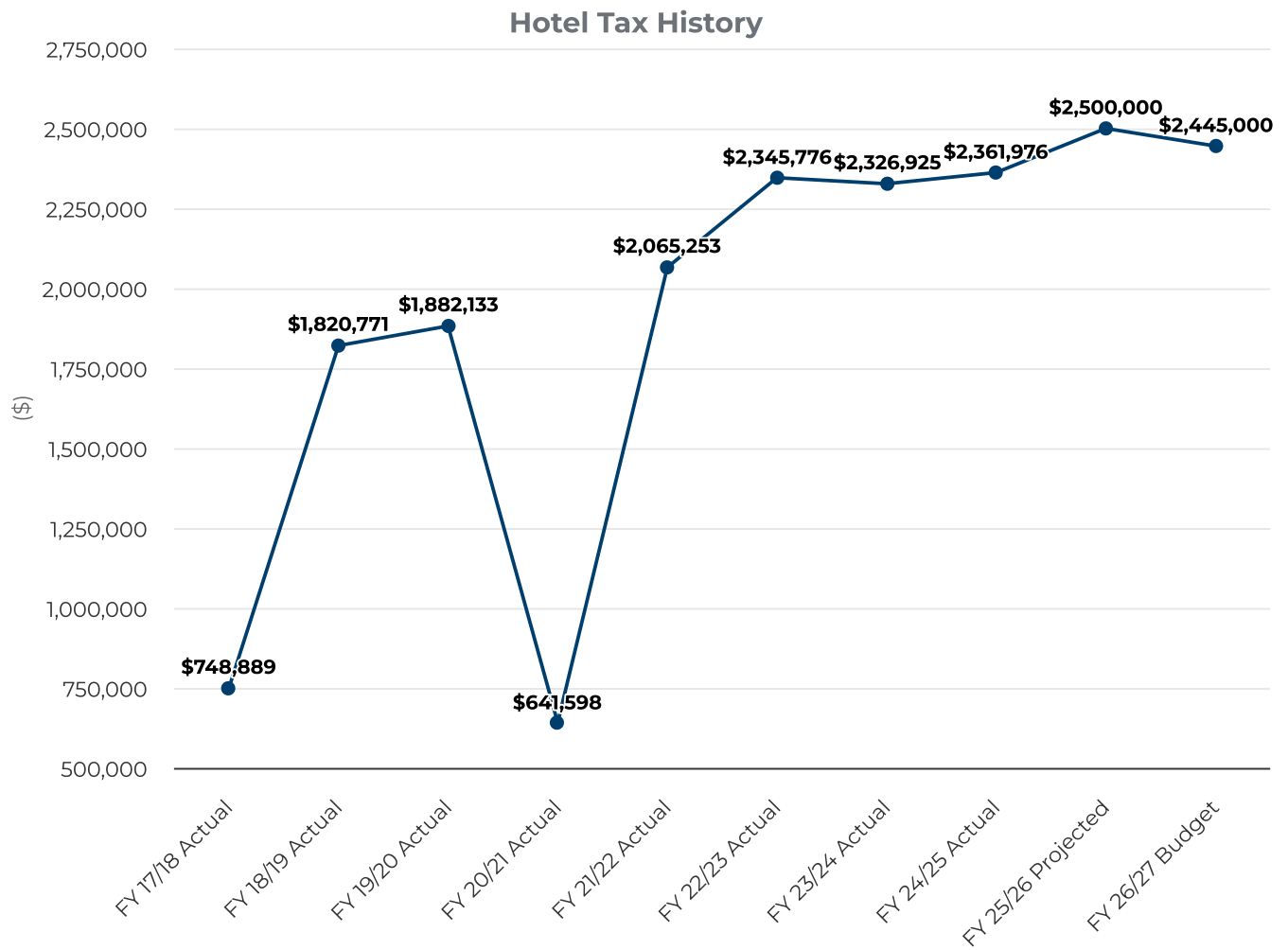
The Village's Hotel Tax increased from 5% to 6% effective May 1, 2018. In addition, Gurnee imposes a 2% Resort Tax. Great Wolf Lodge is the sole payer of the Resort Tax and per an economic incentive agreement receives a tax rebate from the Village for the entire Resort Tax and a portion of the Hotel 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 2026 just over \$10.1M has been rebated leaving \$11.9M potential rebate remaining before hitting the maximum.

FY 2026/2027 Budget



Revenues by Fund

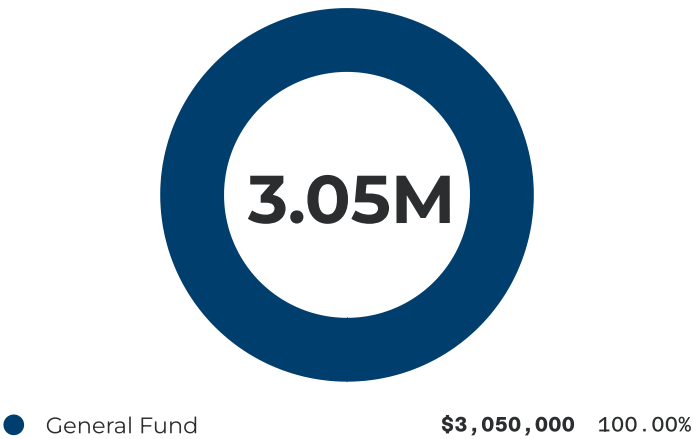
Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$2,361,976	\$2,400,000	\$2,500,000	\$2,445,000	\$45,000	1.88%
331607 - HOTEL TAX	\$2,361,976	\$2,400,000	\$2,500,000	\$2,445,000	\$45,000	1.88%
Total Revenues	\$2,361,976	\$2,400,000	\$2,500,000	\$2,445,000	\$45,000	1.88%



331609-Food & 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 & 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.

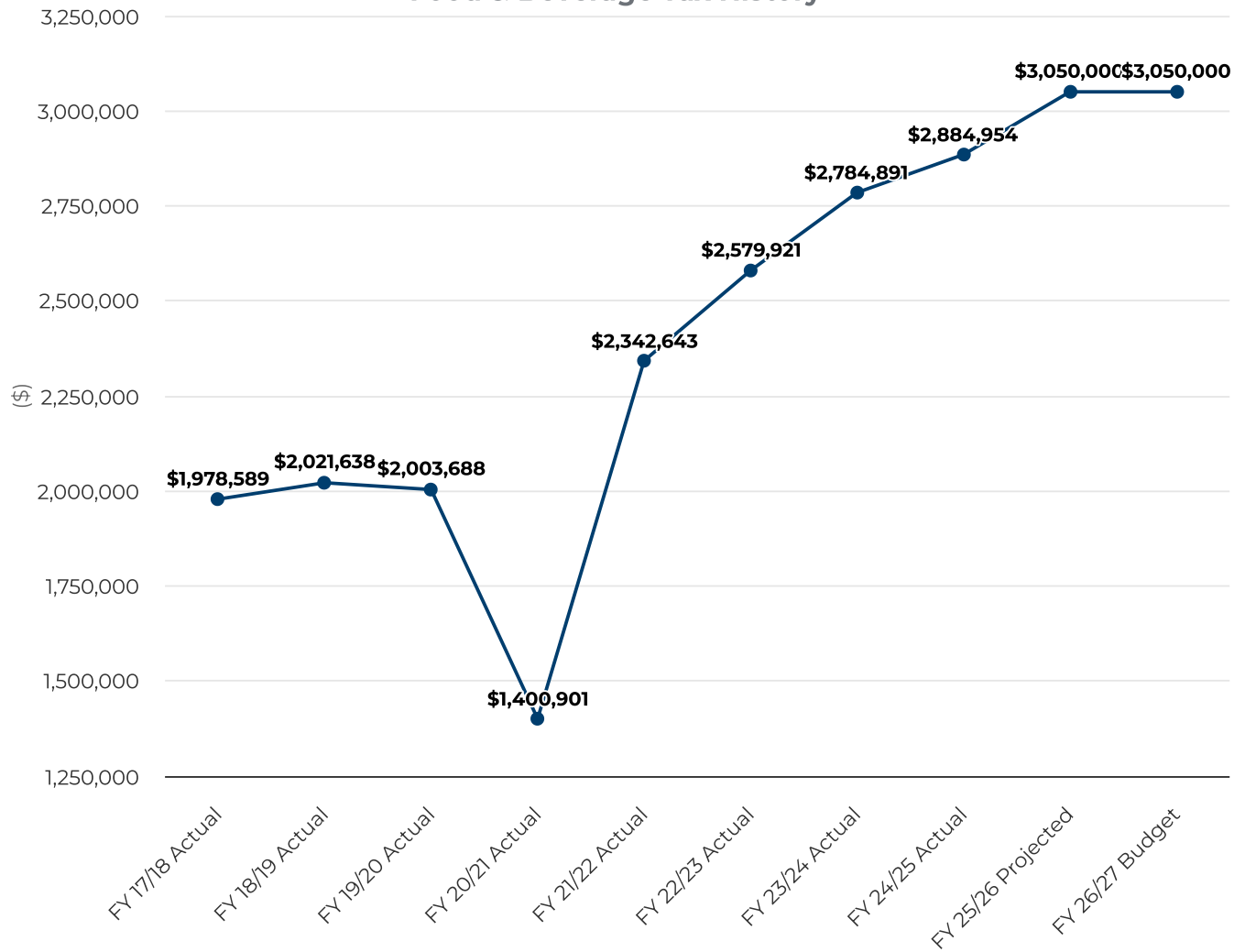
FY 2026/2027 Budget



Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$2,884,954	\$2,850,000	\$3,050,000	\$3,050,000	\$200,000	7.02%
331609 - FOOD & BEVERAGE TAX	\$2,884,954	\$2,850,000	\$3,050,000	\$3,050,000	\$200,000	7.02%
Total Revenues	\$2,884,954	\$2,850,000	\$3,050,000	\$3,050,000	\$200,000	7.02%

Food & Beverage Tax History

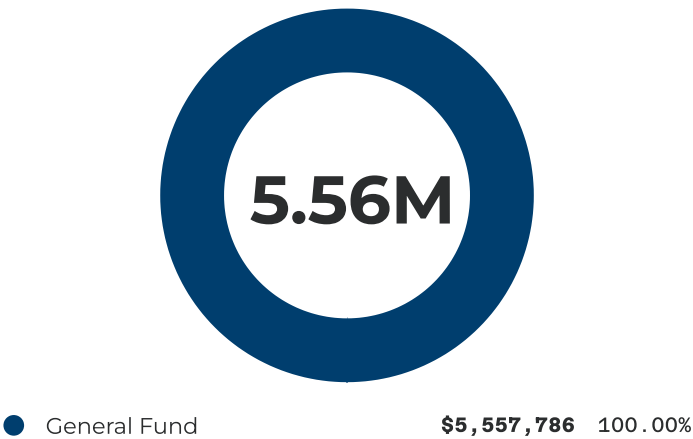


333501-Income Tax

To estimate the budget for income tax receipts, there are three key elements that need to be examined:

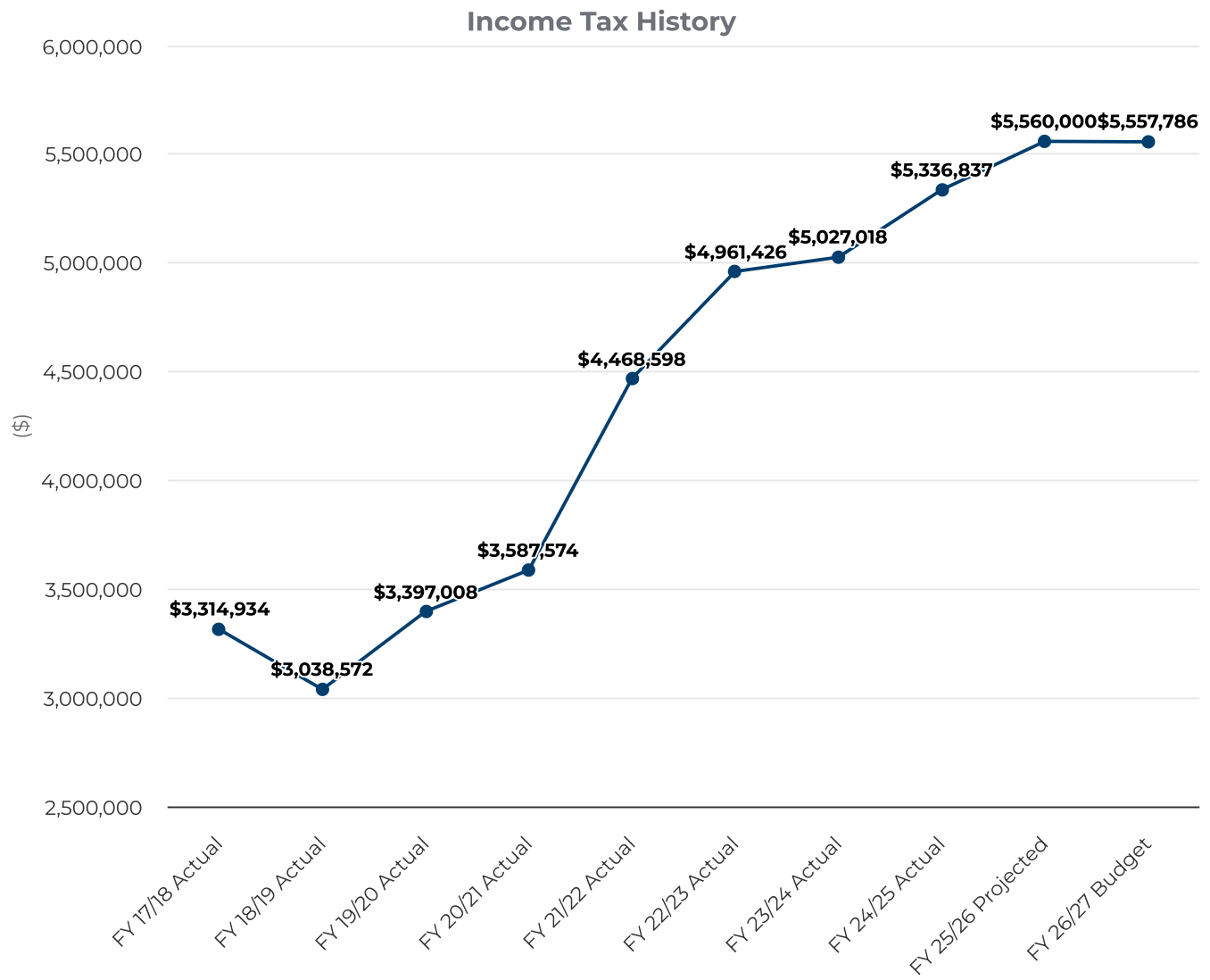
- Population: Income tax receipts are distributed based on the Village's population. According to 2020 Census figures, the Village's population is 30,706. The 2020 population was used for estimates.
- Municipality's share of income tax receipts: Income taxes are collected and distributed by the IL Department of Revenue (IDOR). Currently individuals pay 4.95% and corporations pay 8.00%. Municipalities receive approximately 6.06% of all income tax collected from individuals, trusts and estates and 6.85% of net collections from corporations (35ILCS 5/901 b).
- Statewide growth in income tax receipts: The IML is projecting Income Tax distributions to be \$181.36 per capita or \$5.6M for FY 2026/2027.

FY 2026/2027 Budget



Revenues by Fund

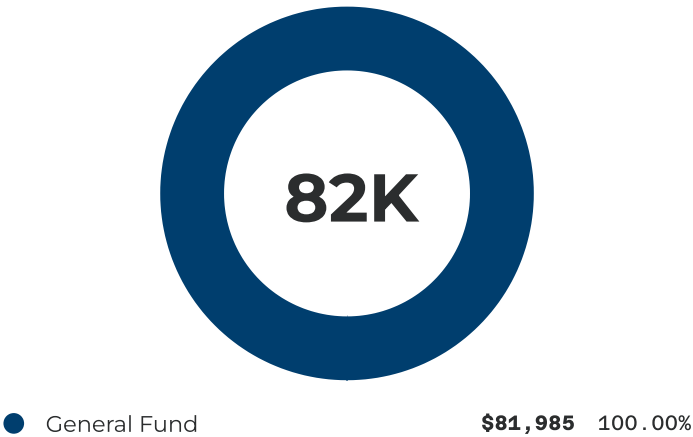
Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$5,336,837	\$5,465,668	\$5,560,000	\$5,557,786	\$92,118	1.69%
333501 - STATE INCOME TAX	\$5,336,837	\$5,465,668	\$5,560,000	\$5,557,786	\$92,118	1.69%
Total Revenues	\$5,336,837	\$5,465,668	\$5,560,000	\$5,557,786	\$92,118	1.69%



331302-Local Use Tax

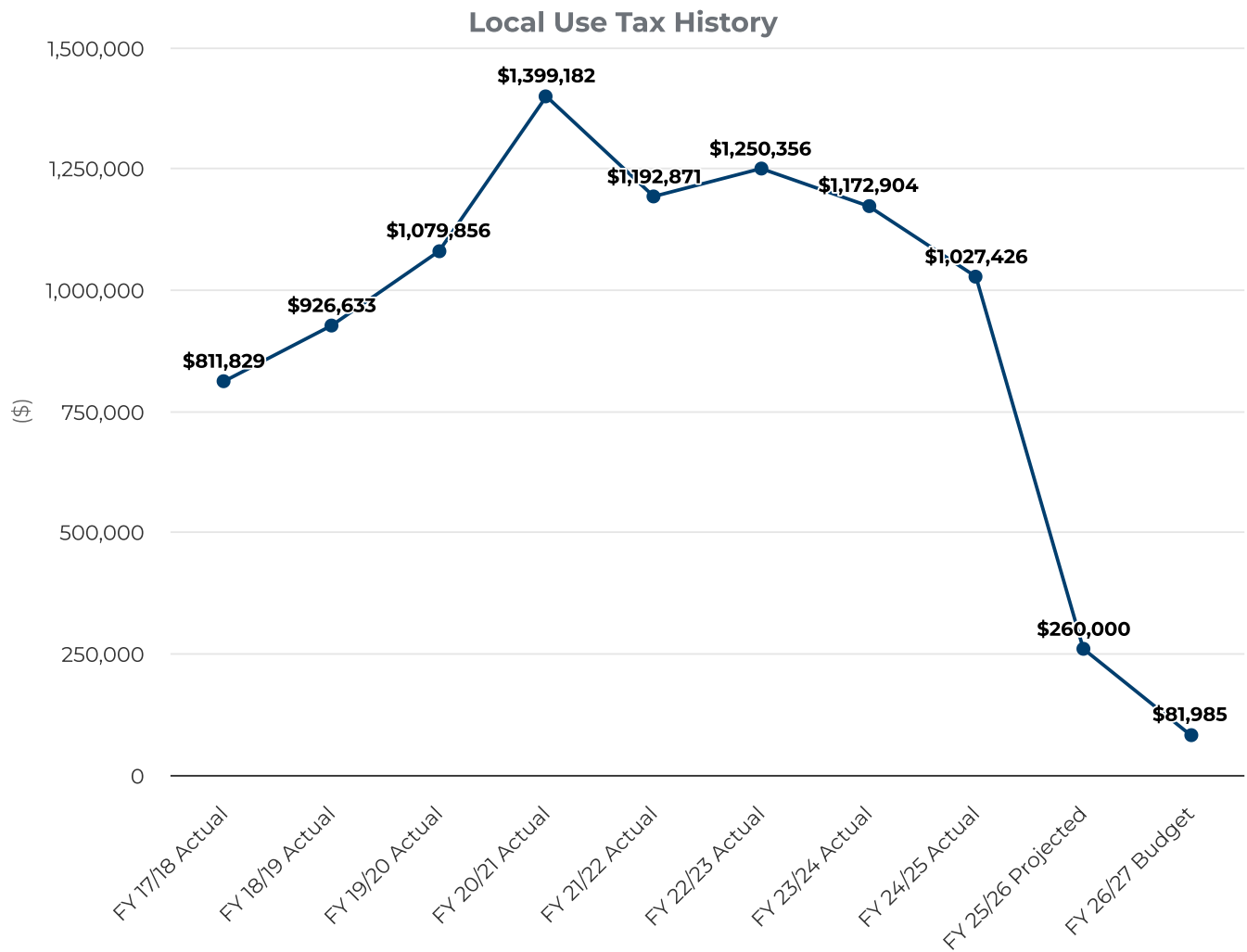
The Use Tax applies to the privilege of using tangible personal property purchased at retail from a retailer outside the State of Illinois. Use Tax rates are 6.25% for general merchandise and titled property and 1% for foods, drugs & medical appliances. Municipalities receive 16% of statewide Use Tax receipts after certain deductions (20% is distributed to the City of Chicago, 10% to the Regional Transportation Authority, 0.6% to the Metro-East Transit District, \$3.15 million to Build Illinois). Use Taxes are distributed to municipalities based on total population. The Illinois Municipal League (IML) projection for FY 2026/2027 Use Tax receipts equal to \$2.67 per capita or \$82K. In 2024, Illinois passed a law requiring all online retailers maintaining a place of business in Illinois to submit destination-based sales tax even when the sale takes place outside of Illinois. This law goes further than the original Leveling the Playing Field Act of 2021, and dramatically decreased the Local Use Tax remittances but increased sales taxes for a net positive to the Village.

FY 2026/2027 Budget



Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$1,027,426	\$601,838	\$260,000	\$81,985	-\$519,853	-86.38%
331302 - LOCAL USE TAX	\$1,027,426	\$601,838	\$260,000	\$81,985	-\$519,853	-86.38%
Total Revenues	\$1,027,426	\$601,838	\$260,000	\$81,985	-\$519,853	-86.38%



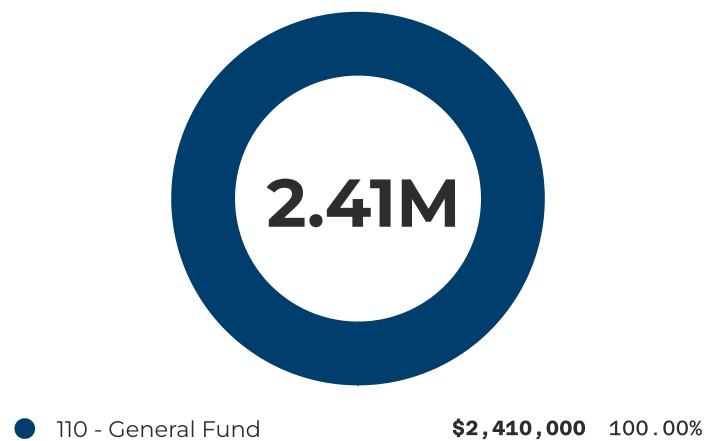
31-Taxes

31 - Taxes: Taxes, excluding those in the Major Revenues category, make up 2.18% 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 remitted to the Village by Lake County. It is intended to reimburse the Village for maintenance of roadways that are in the Township but maintained by the Village.

The Telecommunications Tax has been steadily declining over the years 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.

31-Taxes by Fund

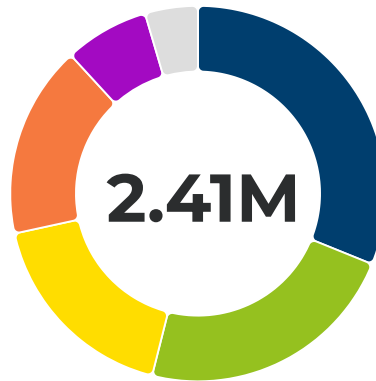
FY 2026/2027 Budget



Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$2,333,575	\$2,425,000	\$2,448,932	\$2,410,000	-\$15,000	-0.62%
331106 - ROAD & BRIDGE	\$764,757	\$750,000	\$756,900	\$750,000	-	0.00%
331608 - RESORT TAX	\$499,496	\$500,000	\$550,000	\$550,000	\$50,000	10.00%
331801 - TELECOM MAINTENANCE FEE	\$465,453	\$450,000	\$450,000	\$425,000	-\$25,000	-5.56%
331802 - CABLE FRANCHISE	\$399,694	\$450,000	\$400,000	\$400,000	-\$50,000	-11.11%
331803 - ALARM FRANCHISE	\$93,923	\$165,000	\$175,000	\$175,000	\$10,000	6.06%
331804 - FOREIGN FIRE INSURANCE	\$110,252	\$110,000	\$117,032	\$110,000	-	0.00%
Total Revenues	\$2,333,575	\$2,425,000	\$2,448,932	\$2,410,000	-\$15,000	-0.62%

FY 2026/2027 Budget



331106 - ROAD & BRIDGE	\$750,000	31.12%
331608 - RESORT TAX	\$550,000	22.82%
331801 - TELECOM MAINTENANCE FEE	\$425,000	17.63%
331802 - CABLE FRANCHISE	\$400,000	16.60%
331803 - ALARM FRANCHISE	\$175,000	7.26%
331804 - FOREIGN FIRE INSURANCE	\$110,000	4.56%

Revenues by Revenue Object

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
331106 - ROAD & BRIDGE	\$764,757	\$750,000	\$756,900	\$750,000	-	0.00%
331608 - RESORT TAX	\$499,496	\$500,000	\$550,000	\$550,000	\$50,000	10.00%
331801 - TELECOM MAINTENANCE FEE	\$465,453	\$450,000	\$450,000	\$425,000	-\$25,000	-5.56%
331802 - CABLE FRANCHISE	\$399,694	\$450,000	\$400,000	\$400,000	-\$50,000	-11.11%
331803 - ALARM FRANCHISE	\$93,923	\$165,000	\$175,000	\$175,000	\$10,000	6.06%
331804 - FOREIGN FIRE INSURANCE	\$110,252	\$110,000	\$117,032	\$110,000	-	0.00%
Total Revenues	\$2,333,575	\$2,425,000	\$2,448,932	\$2,410,000	-\$15,000	-0.62%

FY 2025/2026 Review

Taxes are projected to finish the year \$24K or 0.99% ahead of budget. The largest variance is Resort Tax which is expected to finish \$50K ahead of budget. Cable Franchise fees are projected to finish \$50K under budget.

FY 2026/2027 Summary

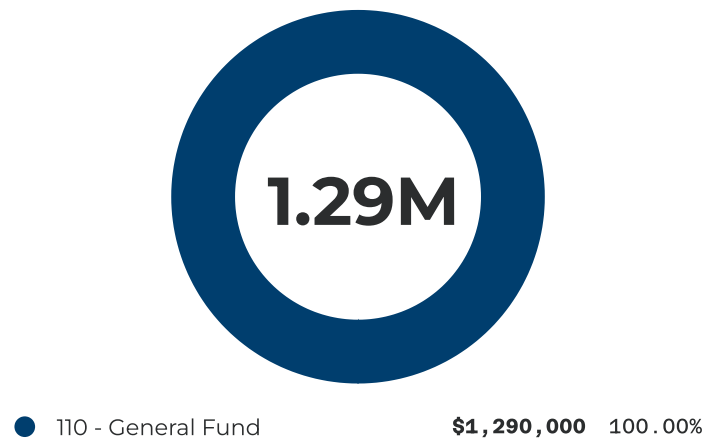
Taxes are down \$15K or 0.62% from FY 2025/2026 largely due to Cable Franchise and Telecom Maintenance Fee being down \$50K as consumer habits change to other forms of communication. Resort Tax is budgeted consistent with the projected year end.

32-Licenses & Permits

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.

32-Licenses & Permits by Fund

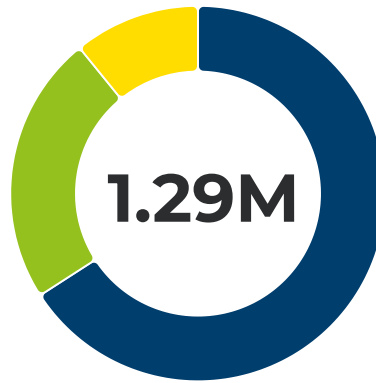
FY 2026/2027 Budget



Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$1,183,883	\$1,300,000	\$1,240,000	\$1,290,000	-\$10,000	-0.77%
332101 - LIQUOR LICENSE	\$142,500	\$125,000	\$140,000	\$140,000	\$15,000	12.00%
332102 - BUSINESS LICENSES	\$318,137	\$275,000	\$300,000	\$300,000	\$25,000	9.09%
332201 - GENERAL BUILDING PERMITS	\$680,706	\$850,000	\$800,000	\$850,000	-	0.00%
332206 - FIRE IMPACT	\$150	-	-	-	-	0.00%
332207 - POLICE & PUBLIC WORKS	\$200	-	-	-	-	0.00%
332208 - TRAFFIC	\$41,791	\$50,000	-	-	-\$50,000	-
332222 - BURN PERMITS	\$400	-	-	-	-	0.00%
123 - Impact Fee Fund	\$24,570	-	-	-	-	0.00%
332204 - STORMWATER MANAGEMENT	\$24,570	-	-	-	-	0.00%
223 - Water & Sewer Capital Fund	\$96,637	\$80,000	\$80,000	-	-\$80,000	-
332216 - CONNECTION FEES	\$86,730	\$75,000	\$75,000	-	-\$75,000	-
332221 - FRONTAGE FEES	\$9,907	\$5,000	\$5,000	-	-\$5,000	-
Total Revenues	\$1,305,091	\$1,380,000	\$1,320,000	\$1,290,000	-\$90,000	-6.52%

FY 2026/2027 Budget



332201 - GENERAL BUILDING PERMITS	\$850,000	65.89%
332102 - BUSINESS LICENSES	\$300,000	23.26%
332101 - LIQUOR LICENSE	\$140,000	10.85%

Revenues by Revenue Object

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
332101 - LIQUOR LICENSE	\$142,500	\$125,000	\$140,000	\$140,000	\$15,000	12.00%
332102 - BUSINESS LICENSES	\$318,137	\$275,000	\$300,000	\$300,000	\$25,000	9.09%
332201 - GENERAL BUILDING PERMITS	\$680,706	\$850,000	\$800,000	\$850,000	-	0.00%
332204 - STORMWATER MANAGEMENT	\$24,570	-	-	-	-	0.00%
332206 - FIRE IMPACT	\$150	-	-	-	-	0.00%
332207 - POLICE & PUBLIC WORKS	\$200	-	-	-	-	0.00%
332208 - TRAFFIC	\$41,791	\$50,000	-	-	-\$50,000	-
332216 - CONNECTION FEES	\$86,730	\$75,000	\$75,000	-	-\$75,000	-
332221 - FRONTAGE FEES	\$9,907	\$5,000	\$5,000	-	-\$5,000	-
332222 - BURN PERMITS	\$400	-	-	-	-	0.00%
Total Revenues	\$1,305,091	\$1,380,000	\$1,320,000	\$1,290,000	-\$90,000	-6.52%

FY 2025/2026 Review

Licenses & Permits are expected to finish \$60K or 4.35% under budget largely due to the timing of building permit and traffic impact activity for larger projects. Business and Liquor licenses are expected to finish \$25K and \$15K over budget respectively.

FY 2026/2027 Summary

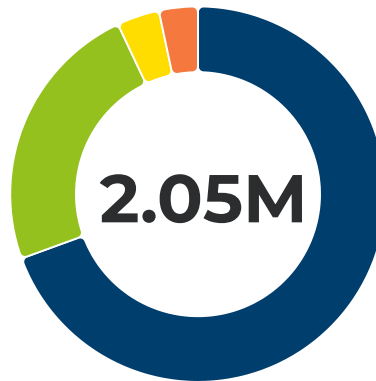
Licenses & Permits is down \$90K or 6.52% from last year largely due to lower frontage and connection fees based on expected development. Business & Liquor licenses increased \$25K and \$15K respectively to match the projected year-end.

33-Intergovernmental Revenue

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

33-Intergovernmental Revenue by Fund

FY 2026/2027 Budget



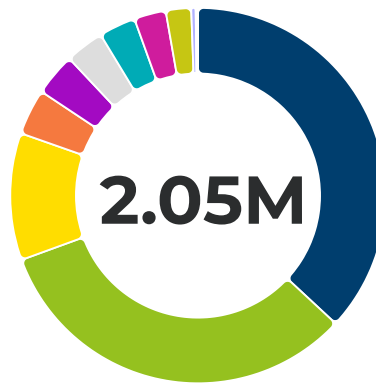
122 - Motor Fuel Tax Fund	\$1,425,372	69.43%
110 - General Fund	\$483,826	23.57%
211 - Golf Course Fund	\$75,000	3.65%
221 - Water & Sewer Operating Fund	\$68,750	3.35%

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$361,533	\$559,696	\$465,161	\$483,826	-\$75,870	-13.56%
333107 - ORGANIZED RETAIL CRIME GRANT	\$34,722	\$75,000	\$39,000	\$65,000	-\$10,000	-13.33%
333401 - TRAINING REIMBURSEMENT	\$7,898	\$50,000	\$60,000	\$81,080	\$31,080	62.16%
333402 - TOBACCO GRANT	\$4,579	\$2,500	\$2,500	\$2,500	-	0.00%
333403 - TRAFFIC & SEAT BELT GRANT	\$21,910	\$56,000	\$56,000	\$56,000	-	0.00%
333406 - COMM&ECON ENERGY EFFICIEN	-	-	\$9,393	-	-	0.00%
333408 - POLICE VEST GRANT	\$5,622	\$7,746	\$7,746	\$7,746	-	0.00%
333502 - REPLACEMENT TAX	\$193,525	\$315,000	\$185,000	\$225,000	-\$90,000	-28.57%
333509 - CANNABIS TAX	\$48,252	\$50,000	\$45,000	\$45,000	-\$5,000	-10.00%
333512 - IL GAMING TAX LOCAL SHARE	\$883	\$1,500	\$1,500	\$1,500	-	0.00%
333703 - NSWRD INFORMATION	-	\$1,950	-	-	-\$1,950	-

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
333419 - IL LETSB BODY CAM GRANT	\$44,141	-	\$59,022	-	-	0.00%
121 - 911 Fund	\$2,387,527	\$205,000	\$285,000	-	-\$205,000	-
333001 - JETSB CONTRIBUTION - GURNEE	\$2,387,527	\$205,000	\$285,000	-	-\$205,000	-
122 - Motor Fuel Tax Fund	\$1,387,324	\$1,366,417	\$1,395,000	\$1,425,372	\$58,955	4.31%
333503 - MOTOR FUEL TAX	\$690,295	\$660,179	\$670,000	\$667,548	\$7,369	1.12%
333510 - TRANSPORTATION RENEWAL FUND	\$697,029	\$706,238	\$725,000	\$757,824	\$51,586	7.30%
131 - Capital Improvement Fund	\$226,587	-	-	-	-	0.00%
333412 - LAKE COUNTY GRANT	\$209,137	-	-	-	-	0.00%
333417 - UST STATE GRANT	\$17,450	-	-	-	-	0.00%
211 - Golf Course Fund	\$73,858	\$75,000	\$75,000	\$75,000	-	0.00%
333801 - AMUSEMENT TAX BITTERSWEET	\$73,858	\$75,000	\$75,000	\$75,000	-	0.00%
221 - Water & Sewer Operating Fund	-	-	-	\$68,750	\$68,750	-
334110 - PUBLIC WORKS CHARGES	-	-	-	\$68,750	\$68,750	-
411 - NLCC-ETSB	\$1,029,501	\$200,000	\$750,000	-	-\$200,000	-
333506 - 911 SURCHARGE	\$1,029,501	\$200,000	\$750,000	-	-\$200,000	-
Total Revenues	\$5,466,328	\$2,406,113	\$2,970,161	\$2,052,948	-\$353,165	-14.68%

FY 2026/2027 Budget



333510 - TRANSPORTATION RENEWAL FUND	\$757,824	36.91%
333503 - MOTOR FUEL TAX	\$667,548	32.52%
333502 - REPLACEMENT TAX	\$225,000	10.96%
333401 - TRAINING REIMBURSEMENT	\$81,080	3.95%
333801 - AMUSEMENT TAX BITTERSWEET	\$75,000	3.65%
334110 - PUBLIC WORKS CHARGES	\$68,750	3.35%
333107 - ORGANIZED RETAIL CRIME GRANT	\$65,000	3.17%
333403 - TRAFFIC & SEAT BELT GRANT	\$56,000	2.73%
333509 - CANNABIS TAX	\$45,000	2.19%
333408 - POLICE VEST GRANT	\$7,746	0.38%
333402 - TOBACCO GRANT	\$2,500	0.12%
333512 - IL GAMING TAX LOCAL SHARE	\$1,500	0.07%

Revenues by Revenue Object

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
333001 - JETSB CONTRIBUTION - GURNEE	\$2,387,527	\$205,000	\$285,000	-	-\$205,000	-
333107 - ORGANIZED RETAIL CRIME GRANT	\$34,722	\$75,000	\$39,000	\$65,000	-\$10,000	-13.33%
333401 - TRAINING REIMBURSEMENT	\$7,898	\$50,000	\$60,000	\$81,080	\$31,080	62.16%
333402 - TOBACCO GRANT	\$4,579	\$2,500	\$2,500	\$2,500	-	0.00%
333403 - TRAFFIC & SEAT BELT GRANT	\$21,910	\$56,000	\$56,000	\$56,000	-	0.00%
333406 - COMM&ECON ENERGY EFFICIEN	-	-	\$9,393	-	-	0.00%
333408 - POLICE VEST GRANT	\$5,622	\$7,746	\$7,746	\$7,746	-	0.00%
333412 - LAKE COUNTY GRANT	\$209,137	-	-	-	-	0.00%
333417 - UST STATE GRANT	\$17,450	-	-	-	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
333502 - REPLACEMENT TAX	\$193,525	\$315,000	\$185,000	\$225,000	-\$90,000	-28.57%
333503 - MOTOR FUEL TAX	\$690,295	\$660,179	\$670,000	\$667,548	\$7,369	1.12%
333506 - 911 SURCHARGE	\$1,029,501	\$200,000	\$750,000	-	-\$200,000	-
333509 - CANNABIS TAX	\$48,252	\$50,000	\$45,000	\$45,000	-\$5,000	-10.00%
333510 - TRANSPORTATION RENEWAL FUND	\$697,029	\$706,238	\$725,000	\$757,824	\$51,586	7.30%
333512 - IL GAMING TAX LOCAL SHARE	\$883	\$1,500	\$1,500	\$1,500	-	0.00%
333703 - NSWRD INFORMATION	-	\$1,950	-	-	-\$1,950	-
333801 - AMUSEMENT TAX BITTERSWEET	\$73,858	\$75,000	\$75,000	\$75,000	-	0.00%
334110 - PUBLIC WORKS CHARGES	-	-	-	\$68,750	\$68,750	-
333419 - IL LETSB BODY CAM GRANT	\$44,141	-	\$59,022	-	-	0.00%
Total Revenues	\$5,466,328	\$2,406,113	\$2,970,161	\$2,052,948	-\$353,165	-14.68%

FY 2025/2026 Review

Intergovernmental revenues are expected to finish the year \$564K or 23.44% over budget largely due to greater than anticipated 911 surcharge and JETSB contributions as a result of the opening of LAKECOMM being delayed from July to November. The FY 2025/2026 budget contemplated only three months of activity.

FY 2026/2027 Summary

Intergovernmental revenue is down \$353K or 14.68% from last year due to county-wide dispatch consolidation directing 911 surcharge to LAKECOMM. Replacement tax is also expected to be down \$90k. Motor fuel taxes and reimbursement for police training is up \$59K and \$31K respectively.

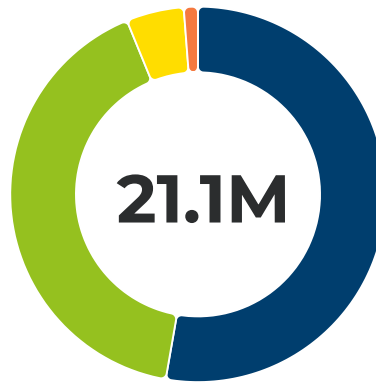
34-Charges for Service

34 - Charges for Services: The Charges for Service category includes Water and Sewer charges, fire service fees, ambulance fees and charges for special police services. The largest charges for service in the General Fund are contracted fire services with the Warren-Waukegan Fire Protection District, ambulance fees, administrative charge to the Water & Sewer Fund and off-duty police services.

In the Utility Fund, Charges for Services primarily consist of water and sewer sales. The Village's water and sewer rates remain among the lowest for communities receiving Lake Michigan water from CLCJAWA.

34-Charges for Service Revenue by Fund

FY 2026/2027 Budget



221 - Water & Sewer Operating Fund	\$11,129,550	52.76%
110 - General Fund	\$8,658,907	41.05%
231 - Health Insurance Fund	\$1,050,017	4.98%
233 - Fleet Services Fund	\$255,000	1.21%

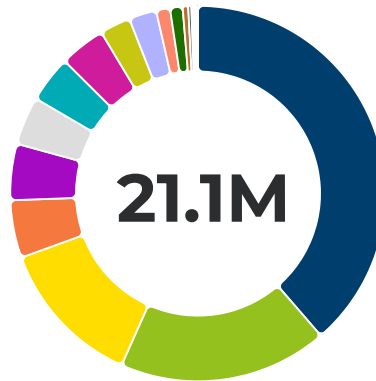
Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (%) Change)
110 - General Fund	\$9,256,778	\$8,933,857	\$8,819,725	\$8,658,907	-\$274,950	-3.08%
334102 - ENGINEERING FEES	\$21,895	-	\$9,000	-	-	0.00%
334107 - MAPS	\$25	\$50	\$50	\$50	-	0.00%
334108 - ORDINANCES	\$150	\$500	\$500	\$500	-	0.00%
334109 - MISC. OTHER CHARGES	\$63,950	\$50,000	\$50,000	\$50,000	-	0.00%
334110 - PUBLIC WORKS CHARGES	\$14,292	\$30,000	\$30,000	-	-\$30,000	-
334111 - TOWER/ANTENNAE LEASE	-	-	\$3,531	-	-	0.00%
334112 - MISCELLANEOUS SERVICES	-	\$50	\$50	\$50	-	0.00%
334113 - REIMBURSEABLE CHARGES	\$14,652	\$20,000	\$20,000	\$20,000	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
334114 - ADMINISTRATIVE FEES W/S	\$811,940	\$852,537	\$852,537	\$878,113	\$25,576	3.00%
334115 - PACE AD REV SHARE	-	\$2,100	\$180	-	-\$2,100	-
334201 - WARREN FIRE DISTRICT	\$3,628,293	\$3,689,970	\$3,689,970	\$3,800,669	\$110,699	3.00%
334202 - NEWPORT FIRE PHONE	\$49,100	-	-	-	-	0.00%
334203 - OFF DUTY POLICE	\$628,273	\$796,456	\$700,000	\$847,920	\$51,464	6.46%
334204 - FIRE DEPT CHARGES	\$60	-	-	-	-	0.00%
334205 - NON RESIDENT	\$594,995	\$650,000	\$465,000	\$500,000	-\$150,000	-23.08%
334206 - RESIDENT RESCUE	\$1,021,847	\$1,050,000	\$990,000	\$1,020,000	-\$30,000	-2.86%
334207 - SCHOOL RESOURCE OFFICER	\$489,412	\$533,675	\$533,675	\$560,355	\$26,680	5.00%
334208 - ELEVATOR INSPECTION	\$7,380	\$9,000	\$9,000	\$9,000	-	0.00%
334210 - POLICE CHARGES	\$7,495	\$7,200	\$8,000	\$10,250	\$3,050	42.36%
334214 - DISPATCH SERVICES - ZION	\$1,022,463	\$264,819	\$511,232	-	-\$264,819	-
334215 - DISPATCH SERVICES - BP FIRE	\$60,797	-	-	-	-	0.00%
334216 - FIRE COST RECOVERY	\$106,526	\$115,000	\$100,000	\$100,000	-\$15,000	-13.04%
334217 - GEMT AMBULANCE PROGRAM	\$681,618	\$830,000	\$815,000	\$830,000	-	0.00%
334218 - TOLLWAY FIRE SERVICE	\$24,880	\$25,000	\$25,000	\$25,000	-	0.00%
334401 - RECYCLING REVENUE	\$6,737	\$7,500	\$7,000	\$7,000	-\$500	-6.67%
221 - Water & Sewer Operating Fund	\$10,153,930	\$10,463,000	\$10,813,500	\$11,129,550	\$666,550	6.37%
334109 - MISC. OTHER CHARGES	\$3,325	\$5,000	\$5,000	\$5,000	-	0.00%
334111 - TOWER/ANTENNAE LEASE	\$198,218	\$200,000	\$250,000	\$250,000	\$50,000	25.00%
334401 - RECYCLING REVENUE	\$4,420	-	-	-	-	0.00%
334402 - CUSTOMER SALES-SEWER	\$2,463,154	\$2,350,000	\$2,620,000	\$2,698,600	\$348,600	14.83%
334801 - CUSTOMER SALES-WATER	\$7,456,224	\$7,885,000	\$7,915,000	\$8,152,450	\$267,450	3.39%
334803 - METER SALES	\$24,190	\$20,000	\$20,000	\$20,000	-	0.00%
334805 - METER RENTAL	\$4,400	\$3,000	\$3,500	\$3,500	\$500	16.67%
231 - Health Insurance Fund	\$982,409	\$1,050,000	\$1,050,000	\$1,050,017	\$17	0.00%
334501 - EE PORTION INSURANCE PREMIUMS	\$982,409	\$1,050,000	\$1,050,000	\$1,050,017	\$17	0.00%
233 - Fleet Services Fund	\$251,087	\$279,878	\$242,000	\$255,000	-\$24,878	-8.89%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
334117 - FUEL SURCHARGE	\$22,826	\$30,000	\$22,000	\$25,000	-\$5,000	-16.67%
334118 - FUEL SALES - EXTERNAL	\$228,261	\$249,878	\$220,000	\$230,000	-\$19,878	-7.96%
Total Revenues	\$20,644,205	\$20,726,735	\$20,925,225	\$21,093,474	\$366,739	1.77%

FY 2026/2027 Budget



334801 - CUSTOMER SALES-WATER	\$8,152,450	38.65%
334201 - WARREN FIRE DISTRICT	\$3,800,669	18.02%
334402 - CUSTOMER SALES-SEWER	\$2,698,600	12.79%
334501 - EE PORTION INSURANCE PREMIUMS	\$1,050,017	4.98%
334206 - RESIDENT RESCUE	\$1,020,000	4.84%
334114 - ADMINISTRATIVE FEES W/S	\$878,113	4.16%
334203 - OFF DUTY POLICE	\$847,920	4.02%
334217 - GEMT AMBULANCE PROGRAM	\$830,000	3.93%
334207 - SCHOOL RESOURCE OFFICER	\$560,355	2.66%
334205 - NON RESIDENT	\$500,000	2.37%
334111 - TOWER/ANTENNAE LEASE	\$250,000	1.19%
334118 - FUEL SALES - EXTERNAL	\$230,000	1.09%
334216 - FIRE COST RECOVERY	\$100,000	0.47%
334109 - MISC. OTHER CHARGES	\$55,000	0.26%
334218 - TOLLWAY FIRE SERVICE	\$25,000	0.12%
334117 - FUEL SURCHARGE	\$25,000	0.12%
334803 - METER SALES	\$20,000	0.09%
334113 - REIMBURSEABLE CHARGES	\$20,000	0.09%
334210 - POLICE CHARGES	\$10,250	0.05%
334208 - ELEVATOR INSPECTION	\$9,000	0.04%
334401 - RECYCLING REVENUE	\$7,000	0.03%
334805 - METER RENTAL	\$3,500	0.02%
334108 - ORDINANCES	\$500	0.00%
334112 - MISCELLEANEOUS SERVICES	\$50	0.00%
334107 - MAPS	\$50	0.00%

Revenues by Revenue Object

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (%) Change)
334102 - ENGINEERING FEES	\$21,895	-	\$9,000	-	-	0.00%
334107 - MAPS	\$25	\$50	\$50	\$50	-	0.00%
334108 - ORDINANCES	\$150	\$500	\$500	\$500	-	0.00%
334109 - MISC. OTHER CHARGES	\$67,275	\$55,000	\$55,000	\$55,000	-	0.00%
334110 - PUBLIC WORKS CHARGES	\$14,292	\$30,000	\$30,000	-	-\$30,000	-
334111 - TOWER/ANTENNAE LEASE	\$198,218	\$200,000	\$253,531	\$250,000	\$50,000	25.00%
334112 - MISCELLEANEOUS SERVICES	-	\$50	\$50	\$50	-	0.00%
334113 - REIMBURSEABLE CHARGES	\$14,652	\$20,000	\$20,000	\$20,000	-	0.00%
334114 - ADMINISTRATIVE FEES W/S	\$811,940	\$852,537	\$852,537	\$878,113	\$25,576	3.00%
334115 - PACE AD REV SHARE	-	\$2,100	\$180	-	-\$2,100	-
334117 - FUEL SURCHARGE	\$22,826	\$30,000	\$22,000	\$25,000	-\$5,000	-16.67%
334118 - FUEL SALES - EXTERNAL	\$228,261	\$249,878	\$220,000	\$230,000	-\$19,878	-7.96%
334201 - WARREN FIRE DISTRICT	\$3,628,293	\$3,689,970	\$3,689,970	\$3,800,669	\$110,699	3.00%
334202 - NEWPORT FIRE PHONE	\$49,100	-	-	-	-	0.00%
334203 - OFF DUTY POLICE	\$628,273	\$796,456	\$700,000	\$847,920	\$51,464	6.46%
334204 - FIRE DEPT CHARGES	\$60	-	-	-	-	0.00%
334205 - NON RESIDENT	\$594,995	\$650,000	\$465,000	\$500,000	-\$150,000	-23.08%
334206 - RESIDENT RESCUE	\$1,021,847	\$1,050,000	\$990,000	\$1,020,000	-\$30,000	-2.86%
334207 - SCHOOL RESOURCE OFFICER	\$489,412	\$533,675	\$533,675	\$560,355	\$26,680	5.00%
334208 - ELEVATOR INSPECTION	\$7,380	\$9,000	\$9,000	\$9,000	-	0.00%
334210 - POLICE CHARGES	\$7,495	\$7,200	\$8,000	\$10,250	\$3,050	42.36%
334214 - DISPATCH SERVICES - ZION	\$1,022,463	\$264,819	\$511,232	-	-\$264,819	-
334215 - DISPATCH SERVICES - BP FIRE	\$60,797	-	-	-	-	0.00%
334216 - FIRE COST RECOVERY	\$106,526	\$115,000	\$100,000	\$100,000	-\$15,000	-13.04%
334217 - GEMT AMBULANCE PROGRAM	\$681,618	\$830,000	\$815,000	\$830,000	-	0.00%
334218 - TOLLWAY FIRE SERVICE	\$24,880	\$25,000	\$25,000	\$25,000	-	0.00%
334401 - RECYCLING REVENUE	\$11,157	\$7,500	\$7,000	\$7,000	-\$500	-6.67%
334402 - CUSTOMER SALES- SEWER	\$2,463,154	\$2,350,000	\$2,620,000	\$2,698,600	\$348,600	14.83%
334501 - EE PORTION INSURANCE PREMIUMS	\$982,409	\$1,050,000	\$1,050,000	\$1,050,017	\$17	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
334801 - CUSTOMER SALES- WATER	\$7,456,224	\$7,885,000	\$7,915,000	\$8,152,450	\$267,450	3.39%
334803 - METER SALES	\$24,190	\$20,000	\$20,000	\$20,000	-	0.00%
334805 - METER RENTAL	\$4,400	\$3,000	\$3,500	\$3,500	\$500	16.67%
Total Revenues	\$20,644,205	\$20,726,735	\$20,925,225	\$21,093,474	\$366,739	1.77%

FY 2025/2026 Review

Charges for Service are expected to finish the year \$198K or 0.96% over budget largely due to increased water sales and additional billing for dispatch services as a result of the delayed opening of LAKECOMM. Ambulance services are expected to finish under budget by \$245K combined and off-duty police services is expected to finish \$96K under.

FY 2026/2027 Summary

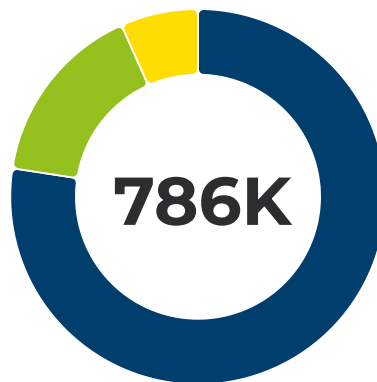
Charges for Service is up \$367K or 1.77% from the prior year largely due to increased water sales and contract increases. The Village has seen an uptick of approximately 3% in water usage and staff is proposing a 2.7% rate increase to keep pace with CLCJAWA increases and inflation. The Warren-Wukegan Fire Protection District contract is up 3% and off-duty police services also increase contractually to reflect the increased cost of personnel.

35-Fines & Forfeitures

35 - Fines and Forfeitures: Fines and Forfeiture revenues are generated through items such as parking fines, traffic tickets, alarm fines, liquor license violations and water & sewer penalties. The Village discontinued the red light camera program in late 2025.

35-Fines & Forfeitures Revenue by Fund

FY27 35-Fines & Forfeitures



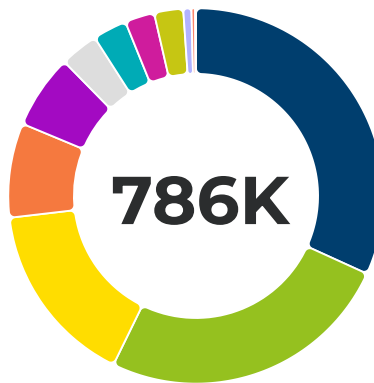
110 - General Fund	\$608,700	77.42%
221 - Water & Sewer Operating Fund	\$125,000	15.90%
124 - PD Restricted Revenue Fund	\$52,500	6.68%

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$1,025,358	\$1,145,000	\$730,250	\$608,700	-\$536,300	-46.84%
335101 - COURT FINES	\$302,184	\$300,000	\$200,000	\$250,000	-\$50,000	-16.67%
335102 - DUI FINES	\$23,512	\$15,000	\$17,500	\$19,700	\$4,700	31.33%
335103 - PRISON REVIEW AGENCY	-	\$500	\$3,000	-	-\$500	-
335105 - PARKING FINES	\$80,975	\$60,000	\$57,000	\$64,000	\$4,000	6.67%
335106 - IDROP COLLECTION REVENUE	\$20,868	\$20,000	\$23,000	\$26,000	\$6,000	30.00%
335108 - ALARM FINES	\$5,190	\$4,000	\$5,000	\$5,500	\$1,500	37.50%
335109 - LIQUOR LICENSE VIOLATIONS	\$2,250	\$500	\$3,750	\$500	-	0.00%
335110 - IMPOUNDMENT FINE	\$177,000	\$185,000	\$216,000	\$200,000	\$15,000	8.11%
335111 - RED LIGHT ENFORCEMENT	\$358,059	\$500,000	\$165,000	-	-\$500,000	-
335112 - ORDINANCE VIOLATION FINES	\$31,405	\$40,000	\$20,000	\$23,000	-\$17,000	-42.50%
335113 - CODE ENFORCEMENT VIOLATION	\$31	-	-	-	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
335116 - TAX PENALTIES - LOCAL IMPOSED	\$23,884	\$20,000	\$20,000	\$20,000	-	0.00%
124 - PD Restricted Revenue Fund	\$66,810	\$152,500	\$158,000	\$52,500	-\$100,000	-65.57%
335202 - FEDERAL SEIZURE	\$58,834	\$150,000	\$150,000	\$50,000	-\$100,000	-66.67%
335203 - STATE SEIZURE	\$7,977	\$2,500	\$8,000	\$2,500	-	0.00%
221 - Water & Sewer Operating Fund	\$158,796	\$125,000	\$125,000	\$125,000	-	0.00%
335107 - WATER PENALTIES	\$158,796	\$125,000	\$125,000	\$125,000	-	0.00%
Total Revenues	\$1,250,965	\$1,422,500	\$1,013,250	\$786,200	-\$636,300	-44.73%

FY 2026/2027 Budget



335101 - COURT FINES	\$250,000	31.80%
335110 - IMPOUNDMENT FINE	\$200,000	25.44%
335107 - WATER PENALTIES	\$125,000	15.90%
335105 - PARKING FINES	\$64,000	8.14%
335202 - FEDERAL SEIZURE	\$50,000	6.36%
335106 - IDROP COLLECTION REVENUE	\$26,000	3.31%
335112 - ORDINANCE VIOLATION FINES	\$23,000	2.93%
335116 - TAX PENALTIES - LOCAL IMPOSED	\$20,000	2.54%
335102 - DUI FINES	\$19,700	2.51%
335108 - ALARM FINES	\$5,500	0.70%
335203 - STATE SEIZURE	\$2,500	0.32%
335109 - LIQUOR LICENSE VIOLATIONS	\$500	0.06%

Revenues by Revenue Object

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
335101 - COURT FINES	\$302,184	\$300,000	\$200,000	\$250,000	-\$50,000	-16.67%
335102 - DUI FINES	\$23,512	\$15,000	\$17,500	\$19,700	\$4,700	31.33%
335103 - PRISON REVIEW AGENCY	-	\$500	\$3,000	-	-\$500	-
335105 - PARKING FINES	\$80,975	\$60,000	\$57,000	\$64,000	\$4,000	6.67%
335106 - IDROP COLLECTION REVENUE	\$20,868	\$20,000	\$23,000	\$26,000	\$6,000	30.00%
335107 - WATER PENALTIES	\$158,796	\$125,000	\$125,000	\$125,000	-	0.00%
335108 - ALARM FINES	\$5,190	\$4,000	\$5,000	\$5,500	\$1,500	37.50%
335109 - LIQUOR LICENSE VIOLATIONS	\$2,250	\$500	\$3,750	\$500	-	0.00%
335110 - IMPOUNDMENT FINE	\$177,000	\$185,000	\$216,000	\$200,000	\$15,000	8.11%
335111 - RED LIGHT ENFORCEMENT	\$358,059	\$500,000	\$165,000	-	-\$500,000	-
335112 - ORDINANCE VIOLATION FINES	\$31,405	\$40,000	\$20,000	\$23,000	-\$17,000	-42.50%
335113 - CODE ENFORCEMENT VIOLATION	\$31	-	-	-	-	0.00%
335116 - TAX PENALTIES - LOCAL IMPOSED	\$23,884	\$20,000	\$20,000	\$20,000	-	0.00%
335202 - FEDERAL SEIZURE	\$58,834	\$150,000	\$150,000	\$50,000	-\$100,000	-66.67%
335203 - STATE SEIZURE	\$7,977	\$2,500	\$8,000	\$2,500	-	0.00%
Total Revenues	\$1,250,965	\$1,422,500	\$1,013,250	\$786,200	-\$636,300	-44.73%

FY 2025/2026 Review

Fines & Forfeitures are expected to finish \$409K or 28.77% under budget largely due to the expiration of the Village's red light camera program in late 2025. Several intersections were awaiting IDOT approval for an extended period of time with no resolution. The Village opted to discontinue the program and expand the FLOCK camera program. Other negative variances include court fines and ordinance violations. State seizure revenue and impound fines are expected to finish over budget.

FY 2026/2027 Summary

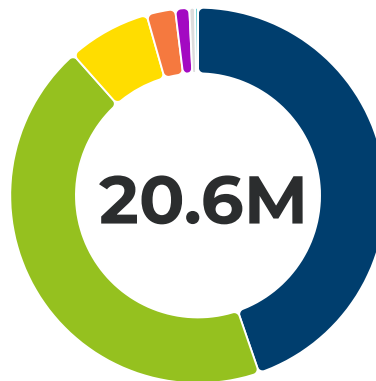
Fines & Forfeitures are down \$636K or 44.73% from the prior year. \$500K is due to the elimination of the red light camera program. Also down are federal seizures and court fines to reflect the year-end trend.

36-Investments & Contributions

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.

36-Investments & Contributions by Fund

FY 2026/2027 Budget



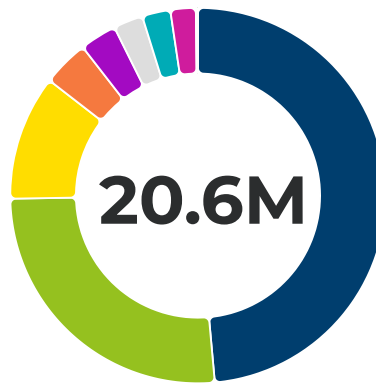
307 - Police Pension Fund	\$9,207,185	44.72%
308 - Fire Pension Fund	\$9,004,020	43.73%
110 - General Fund	\$1,467,500	7.13%
211 - Golf Course Fund	\$510,000	2.48%
131 - Capital Improvement Fund	\$250,000	1.21%
221 - Water & Sewer Operating Fund	\$100,000	0.49%
122 - Motor Fuel Tax Fund	\$45,421	0.22%
124 - PD Restricted Revenue Fund	\$5,000	0.02%

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$1,438,635	\$1,527,500	\$1,469,131	\$1,467,500	-\$60,000	-3.93%
336101 - INTEREST INCOME	\$938,075	\$1,000,000	\$907,500	\$905,000	-\$95,000	-9.50%
336102 - INTEREST ON INVESTMENTS	\$473,510	\$500,000	\$525,000	\$525,000	\$25,000	5.00%
336403 - PARKWAY TREE PROGRAM	\$1,400	\$2,000	-	\$2,000	-	0.00%
336408 - FIRE DEPT DONATIONS	\$5,150	\$5,000	\$10,481	\$10,000	\$5,000	100.00%
336409 - POLICE MISC. CONTRIBUTION	\$5,000	\$5,000	\$10,650	\$10,000	\$5,000	100.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
336416 - WASTE FRANCHISE CONTRIBUTION	\$15,500	\$15,500	\$15,500	\$15,500	-	0.00%
122 - Motor Fuel Tax Fund	\$39,892	\$25,000	\$75,000	\$45,421	\$20,421	81.68%
336101 - INTEREST INCOME	\$39,892	\$25,000	\$75,000	\$45,421	\$20,421	81.68%
124 - PD Restricted Revenue Fund	\$6,908	\$5,000	\$6,000	\$5,000	-	0.00%
336101 - INTEREST INCOME	\$6,908	\$5,000	\$6,000	\$5,000	-	0.00%
131 - Capital Improvement Fund	\$378,102	\$250,000	\$275,000	\$250,000	-	0.00%
336101 - INTEREST INCOME	\$378,102	\$250,000	\$275,000	\$250,000	-	0.00%
211 - Golf Course Fund	\$9,170	\$6,000	\$14,000	\$510,000	\$504,000	8,400.00%
336101 - INTEREST INCOME	\$9,170	\$6,000	\$14,000	\$10,000	\$4,000	66.67%
336401 - CONTRIBUTIONS	-	-	-	\$500,000	\$500,000	-
221 - Water & Sewer Operating Fund	\$193,997	\$150,000	\$150,000	\$100,000	-\$50,000	-33.33%
336101 - INTEREST INCOME	\$193,997	\$150,000	\$150,000	\$100,000	-\$50,000	-33.33%
307 - Police Pension Fund	\$11,153,170	\$9,121,780	\$9,121,780	\$9,207,185	\$85,405	0.94%
336104 - FIXED INCOME	\$462,795	\$450,000	\$450,000	\$450,000	-	0.00%
336105 - EQUITY INCOME	\$6,876,460	\$5,000,000	\$5,000,000	\$5,000,000	-	0.00%
336404 - EMPLOYEE CONTRIB	\$1,050,053	\$825,000	\$825,000	\$825,000	-	0.00%
336406 - VILLAGE CONTRIB 41-240-00	\$2,763,862	\$2,846,780	\$2,846,780	\$2,932,185	\$85,405	3.00%
308 - Fire Pension Fund	\$9,307,519	\$7,932,540	\$7,932,540	\$9,004,020	\$1,071,480	13.51%
336101 - INTEREST INCOME	\$1,306,453	\$900,000	\$900,000	\$900,000	-	0.00%
336105 - EQUITY INCOME	\$5,000,475	\$4,000,000	\$4,000,000	\$5,000,000	\$1,000,000	25.00%
336405 - FIRE PENSION EE CONTRIBUTION	\$687,447	\$650,000	\$650,000	\$650,000	-	0.00%
336406 - VILLAGE CONTRIB 41-240-00	\$2,313,144	\$2,382,540	\$2,382,540	\$2,454,020	\$71,480	3.00%
411 - NLCC-ETSB	\$92,231	\$5,000	\$93,000	-	-\$5,000	-
336101 - INTEREST INCOME	\$92,231	\$5,000	\$93,000	-	-\$5,000	-
Total Revenues	\$22,619,624	\$19,022,820	\$19,136,451	\$20,589,126	\$1,566,306	8.23%

FY 2026/2027 Budget



336105 - EQUITY INCOME	\$10,000,000	48.57%
336406 - VILLAGE CONTRIB 41-240-00	\$5,386,205	26.16%
336101 - INTEREST INCOME	\$2,215,421	10.76%
336404 - EMPLOYEE CONTRIB	\$825,000	4.01%
336405 - FIRE PENSION EE CONTRIBUTION	\$650,000	3.16%
336102 - INTEREST ON INVESTMENTS	\$525,000	2.55%
336401 - CONTRIBUTIONS	\$500,000	2.43%
336104 - FIXED INCOME	\$450,000	2.19%
336416 - WASTE FRANCHISE CONTRIBUTION	\$15,500	0.08%
336409 - POLICE MISC. CONTRIBUTION	\$10,000	0.05%
336408 - FIRE DEPT DONATIONS	\$10,000	0.05%
336403 - PARKWAY TREE PROGRAM	\$2,000	0.01%

Revenues by Revenue Object

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
336101 - INTEREST INCOME	\$2,964,828	\$2,341,000	\$2,420,500	\$2,215,421	-\$125,579	-5.36%
336102 - INTEREST ON INVESTMENTS	\$473,510	\$500,000	\$525,000	\$525,000	\$25,000	5.00%
336104 - FIXED INCOME	\$462,795	\$450,000	\$450,000	\$450,000	-	0.00%
336105 - EQUITY INCOME	\$11,876,935	\$9,000,000	\$9,000,000	\$10,000,000	\$1,000,000	11.11%
336401 - CONTRIBUTIONS	-	-	-	\$500,000	\$500,000	-
336403 - PARKWAY TREE PROGRAM	\$1,400	\$2,000	-	\$2,000	-	0.00%
336404 - EMPLOYEE CONTRIB	\$1,050,053	\$825,000	\$825,000	\$825,000	-	0.00%
336405 - FIRE PENSION EE CONTRIBUTION	\$687,447	\$650,000	\$650,000	\$650,000	-	0.00%
336406 - VILLAGE CONTRIB 41-240-00	\$5,077,006	\$5,229,320	\$5,229,320	\$5,386,205	\$156,885	3.00%
336408 - FIRE DEPT DONATIONS	\$5,150	\$5,000	\$10,481	\$10,000	\$5,000	100.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
336409 - POLICE MISC. CONTRIBUTION	\$5,000	\$5,000	\$10,650	\$10,000	\$5,000	100.00%
336416 - WASTE FRANCHISE CONTRIBUTION	\$15,500	\$15,500	\$15,500	\$15,500	-	0.00%
Total Revenues	\$22,619,624	\$19,022,820	\$19,136,451	\$20,589,126	\$1,566,306	8.23%

FY 2025/2026 Review

Investments & Contributions are expected to finish the year \$114K or 0.60% ahead of budget largely due to better than expected interest income and donations to the Police and Fire Departments.

FY 2026/2027 Summary

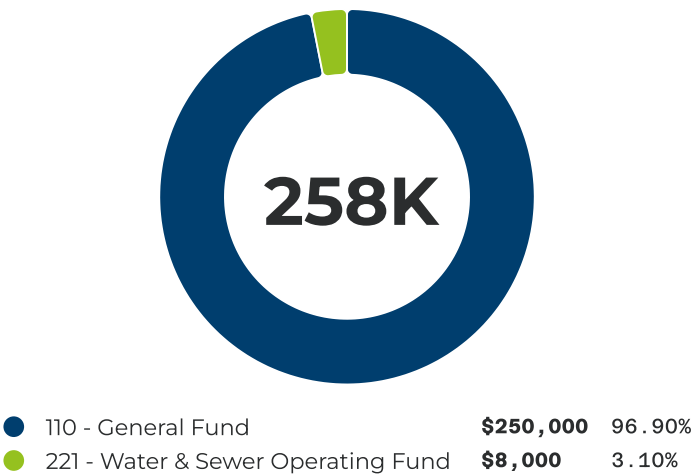
Investments & Contributions are up \$1.57M or 8.23% from the prior year largely due to greater equity income in the pension funds and a contribution from the Golf Course towards the irrigation project. The total irrigation project is budgeted at \$3.00M with the Golf Course supporting \$500K and the Village supporting the remainder of the project. Other increases include the Village's contribution to the Police and Fire Pension funds. The Annual Required Contribution (ARC) as determined by an independent actuary for the Police & Fire Pension Funds increased \$362,421 from \$2,303,632 to \$2,666,053 for Police, and increased \$421,657 from \$2,008,384 to \$2,430,041 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 2026/2027 budget includes a 3.0% increase on the FY 2025/2026 contributions. For the Police Pension, this results in a contribution of \$2,932,185, overfunding the ARC by \$266,132. For the Fire Pension, this results in a contribution of \$2,454,020, overfunding the ARC by \$23,979.

39-Other Financing Sources

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

39-Other Financing Sources by Fund

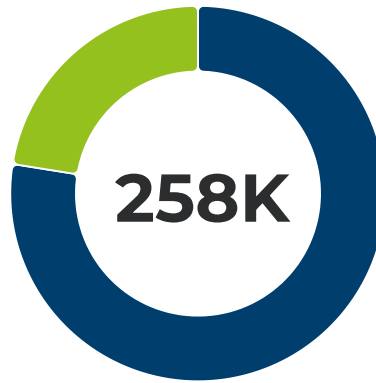
FY 2026/2027 Budget



Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$274,143	\$300,000	\$250,000	\$250,000	-\$50,000	-16.67%
339602 - REIMBURSE DAMAGE TO VLG PROP	\$43,656	\$100,000	\$50,000	\$50,000	-\$50,000	-50.00%
339603 - WORK COMP REIMBURSEMENTS	\$230,487	\$200,000	\$200,000	\$200,000	-	0.00%
131 - Capital Improvement Fund	\$82,398	\$50,000	\$50,000	-	-\$50,000	-
339201 - SALE OF MISC ASSETS	\$82,398	\$50,000	\$50,000	-	-\$50,000	-
221 - Water & Sewer Operating Fund	\$10,377	\$8,000	\$8,000	\$8,000	-	0.00%
339602 - REIMBURSE DAMAGE TO VLG PROP	\$10,377	\$8,000	\$8,000	\$8,000	-	0.00%
Total Revenues	\$366,918	\$358,000	\$308,000	\$258,000	-\$100,000	-27.93%

FY 2026/2027 Budget



● 339603 - WORK COMP REIMBURSEMENTS	\$200,000	77.52%
● 339602 - REIMBURSE DAMAGE TO VLG PROP	\$58,000	22.48%

Revenues by Revenue Object

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
339201 - SALE OF MISC ASSETS	\$82,398	\$50,000	\$50,000	-	-\$50,000	-
339602 - REIMBURSE DAMAGE TO VLG PROP	\$54,033	\$108,000	\$58,000	\$58,000	-\$50,000	-46.30%
339603 - WORK COMP REIMBURSEMENTS	\$230,487	\$200,000	\$200,000	\$200,000	-	0.00%
Total Revenues	\$366,918	\$358,000	\$308,000	\$258,000	-\$100,000	-27.93%

FY 2025/2026 Review

Other Financing Sources are expected to finish \$50K or 13.97% under budget due to less than anticipated reimbursements from damage to Village property. All other line items are expected to finish at budget.

FY 2026/2027 Summary

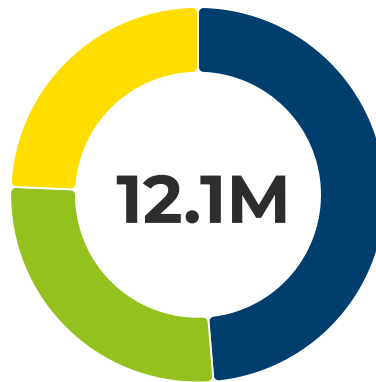
Other Financing Sources are down \$100K or 27.93% due to less revenue from sale of assets and truing up reimbursements from damage to Village property to the recent trend. The Village has been receiving better value from trading in vehicles and equipment than going to auction, so the sale of misc asset account has been zeroed out for next year.

53-Fund Transfers In

53 - Funds Transfers In: Funds Transfers In consists of the revenue or receiving side of transfers between funds. The Village makes transfers between funds for various reasons including; reimbursements from other funds, charges for services as is the case with the Health Insurance and Fleet Services Funds, and transfers for capital funding.

53-Fund Transfers In by Fund

FY 2026/2027 Budget



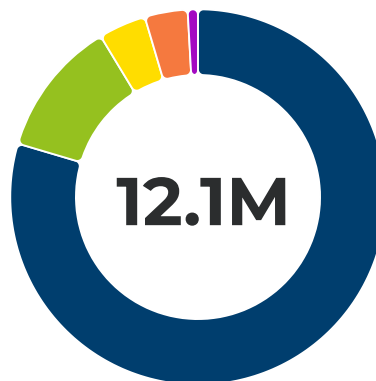
231 - Health Insurance Fund	\$5,896,350	48.69%
125 - Economic Development Fund	\$3,267,000	26.98%
233 - Fleet Services Fund	\$2,946,718	24.33%

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	-	\$301,402	\$1,498,543	-	-\$301,402	-
339102 - 911 FUND	-	\$301,402	\$1,498,543	-	-\$301,402	-
125 - Economic Development Fund	\$3,370,000	\$3,071,000	\$3,071,000	\$3,267,000	\$196,000	6.38%
339101 - GENERAL FUND	\$3,370,000	\$3,071,000	\$3,071,000	\$3,267,000	\$196,000	6.38%
131 - Capital Improvement Fund	\$2,876,928	-	\$24,570	-	-	0.00%
339101 - GENERAL FUND	\$2,750,000	-	-	-	-	0.00%
339104 - IMPACT FEE FUND	\$126,928	-	\$24,570	-	-	0.00%
211 - Golf Course Fund	\$1,000,000	-	-	-	-	0.00%
339101 - GENERAL FUND	\$1,000,000	-	-	-	-	0.00%
223 - Water & Sewer Capital Fund	\$250,000	-	-	-	-	0.00%
339101 - GENERAL FUND	\$250,000	-	-	-	-	0.00%
231 - Health Insurance Fund	\$4,850,900	\$4,650,910	\$4,650,910	\$5,896,350	\$1,245,440	26.78%
339101 - GENERAL FUND	\$4,492,900	\$4,308,000	\$4,308,000	\$5,420,690	\$1,112,690	25.83%
339110 - WATER & SEWER OPERATING FUND	\$284,000	\$266,490	\$266,490	\$368,450	\$101,960	38.26%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
339117 - FLEET SERVICES FUND	\$74,000	\$76,420	\$76,420	\$107,210	\$30,790	40.29%
233 - Fleet Services Fund	\$2,813,525	\$3,002,450	\$3,002,450	\$2,946,718	-\$55,732	-1.86%
339101 - GENERAL FUND	\$1,039,930	\$854,500	\$854,500	\$949,838	\$95,338	11.16%
339106 - CAPITAL IMPROVEMENT FUND	\$1,117,700	\$1,234,500	\$1,234,500	\$1,423,000	\$188,500	15.27%
339110 - WATER & SEWER OPERATING FUND	\$145,170	\$106,450	\$106,450	\$127,880	\$21,430	20.13%
339111 - WATER & SEWER CAPITAL FUND	\$510,725	\$807,000	\$807,000	\$446,000	-\$361,000	-44.73%
Total Revenues	\$15,161,353	\$11,025,762	\$12,247,473	\$12,110,068	\$1,084,306	9.83%

FY 2026/2027 Budget



339101 - GENERAL FUND	\$9,637,528	79.58%
339106 - CAPITAL IMPROVEMENT FUND	\$1,423,000	11.75%
339110 - WATER & SEWER OPERATING FUND	\$496,330	4.10%
339111 - WATER & SEWER CAPITAL FUND	\$446,000	3.68%
339117 - FLEET SERVICES FUND	\$107,210	0.89%

Revenues by Revenue Object

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
339101 - GENERAL FUND	\$12,902,830	\$8,233,500	\$8,233,500	\$9,637,528	\$1,404,028	17.05%
339104 - IMPACT FEE FUND	\$126,928	-	\$24,570	-	-	0.00%
339106 - CAPITAL IMPROVEMENT FUND	\$1,117,700	\$1,234,500	\$1,234,500	\$1,423,000	\$188,500	15.27%
339110 - WATER & SEWER OPERATING FUND	\$429,170	\$372,940	\$372,940	\$496,330	\$123,390	33.09%
339111 - WATER & SEWER CAPITAL FUND	\$510,725	\$807,000	\$807,000	\$446,000	-\$361,000	-44.73%
339117 - FLEET SERVICES FUND	\$74,000	\$76,420	\$76,420	\$107,210	\$30,790	40.29%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
339102 - 911 FUND	-	\$301,402	\$1,498,543	-	-\$301,402	-
Total Revenues	\$15,161,353	\$11,025,762	\$12,247,473	\$12,110,068	\$1,084,306	9.83%

FY 2025/2026 Review

Fund Transfers In are expected to finish at \$12.25M compared to a budget of \$11.03M primarily due to a greater transfer from the closeout of the 911 Fund than anticipated.

FY 2026/2027 Summary

Fund Transfers In are \$1.08M or 9.83% greater than last year primarily due to greater transfers to the Health Insurance Fund and Economic Development Fund. The Village has historically operated under a self-insured model, assuming all the volatility risk in health insurance claims. After several years of exceeding expected claims costs, the Village sought alternatives to stabilize pricing. Following Village Board approval, the Village officially became a member of IPBC effective January 1, 2026. IPBC is an intergovernmental agency created under Illinois statutes, which allows units of local government to band together for the purposes of insurance and is open to municipalities, counties, special districts and intergovernmental agencies. The IPBC was established in 1979 and as of January 1, 2026 has over 180 members spread across the state of Illinois. The purpose of the IPBC is to provide economies of scale and risk pooling that will allow members more financial stability than offered by the commercial insurance market in a fully transparent environment.

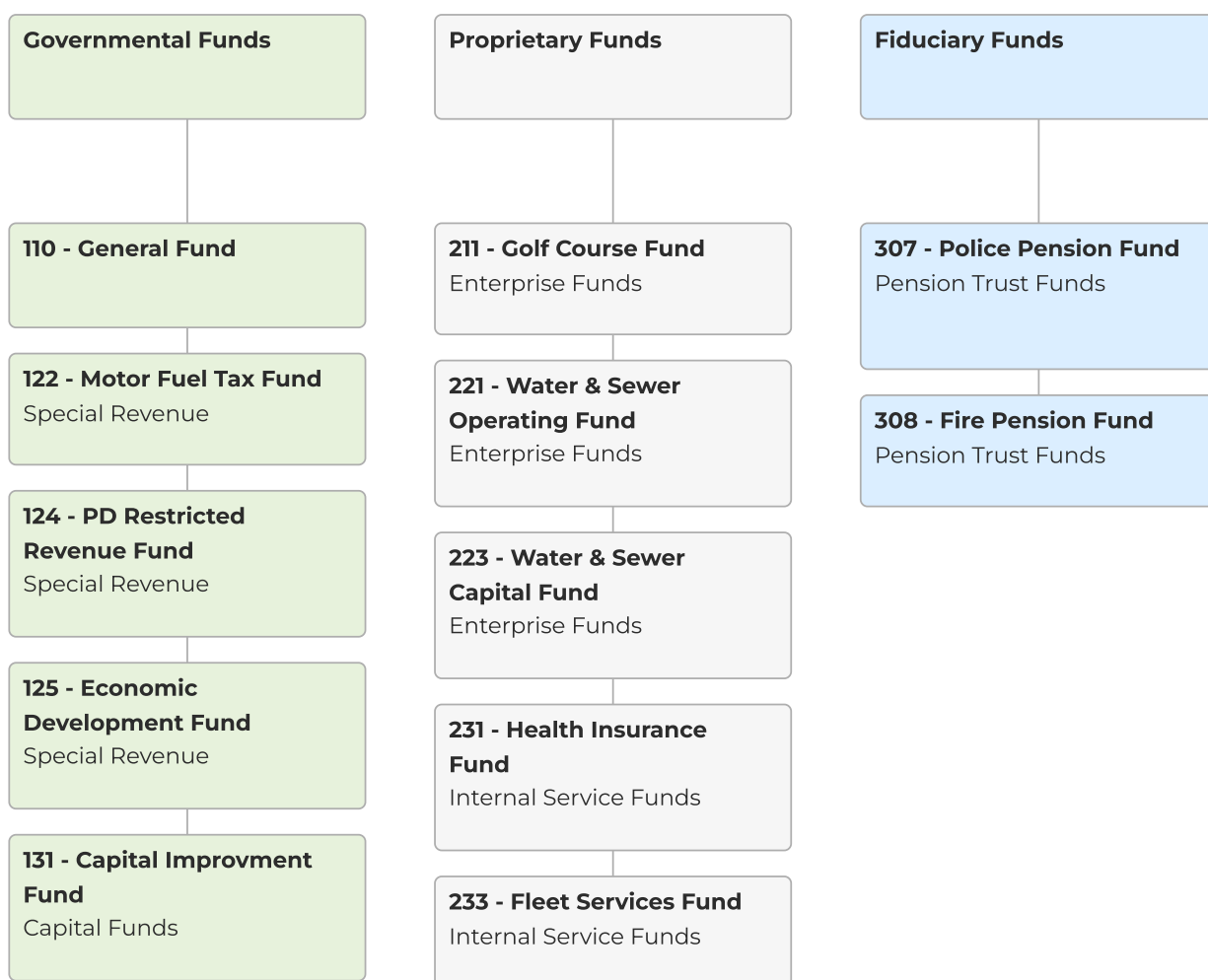
Funds Summary Overview

All Funds

The All Funds Summary section provides a thorough review of revenues and expenditures across all funds, FY 2025/2026 projected year-end estimates and FY 2026/2027 budgeted revenues and expenditures. 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 2026/2027 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 \$110.32M and expenditures total \$115.76M. That is up from prior year budgeted revenues of \$101.4M and expenditures of \$103.5M.

Fund Structure

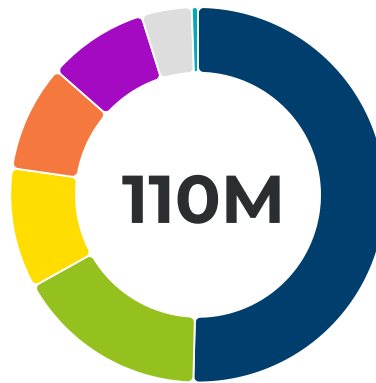


Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Revenues						
31 - Taxes	\$2,333,575	\$2,425,000	\$2,448,932	\$2,410,000	-\$15,000	-0.62%
30 - Major Revenues	\$43,804,625	\$42,643,306	\$45,770,000	\$49,734,771	\$7,091,465	16.63%
33 - Intergovernmental	\$5,466,328	\$2,406,113	\$2,970,161	\$2,052,948	-\$353,165	-14.68%
32 - Licenses & Permits	\$1,305,091	\$1,380,000	\$1,320,000	\$1,290,000	-\$90,000	-6.52%
34 - Charges for Services	\$20,644,205	\$20,726,735	\$20,925,225	\$21,093,474	\$366,739	1.77%
35 - Fines & Forfeitures	\$1,250,965	\$1,422,500	\$1,013,250	\$786,200	-\$636,300	-44.73%
36 - Invests & Contribs	\$22,619,624	\$19,022,820	\$19,136,451	\$20,589,126	\$1,566,306	8.23%
53 - Fund Transfers In	\$15,161,353	\$11,025,762	\$12,247,473	\$12,110,068	\$1,084,306	9.83%
39 - Other Sources	\$366,918	\$358,000	\$308,000	\$258,000	-\$100,000	-27.93%
Total Revenues	\$112,952,683	\$101,410,236	\$106,139,492	\$110,324,587	\$8,914,351	8.79%
Expenditures						
41 - Salaries & Wages	\$35,976,764	\$37,987,988	\$38,073,483	\$39,967,017	\$1,979,029	5.21%
42 - Employee Benefits	\$15,753,433	\$14,748,266	\$16,013,751	\$16,271,159	\$1,522,893	10.33%
43 - Prof & Tech Services	\$1,684,855	\$3,748,811	\$3,250,138	\$3,301,792	-\$447,019	-11.92%
44 - Contractual Services	\$9,945,652	\$14,342,753	\$13,719,157	\$16,595,599	\$2,252,847	15.71%
45 - Other Cont. Services	\$2,799,363	\$2,612,490	\$2,657,750	\$2,116,237	-\$496,253	-19.00%
46 - Supplies	\$2,053,748	\$2,396,795	\$2,301,986	\$2,513,550	\$116,755	4.87%
49 - Other Financing Uses	\$4,843,184	\$5,559,787	\$5,769,429	\$4,603,863	-\$955,924	-17.19%
48 - Debt Service	\$564,248	\$564,248	\$564,248	\$564,248	-	0.00%
47 - Capital	\$9,578,586	\$10,799,315	\$10,265,327	\$17,718,750	\$6,919,435	64.07%
54 - Fund Transfers Out	\$15,161,353	\$10,721,480	\$10,746,050	\$12,109,528	\$1,388,048	12.95%
Total Expenditures	\$98,361,185	\$103,481,932	\$103,361,319	\$115,761,743	\$12,279,811	11.87%
Total Revenues Less Expenditures	\$14,591,498	-\$2,071,696	\$2,778,173	-\$5,437,156	-\$3,365,460	162.45%

Revenues by Fund Summary

FY 2026/2027 Budget



General Fund	\$55,603,704	50.40%
Pension Trust Funds	\$18,211,205	16.51%
Utility Funds	\$11,431,300	10.36%
Internal Service Funds	\$10,148,085	9.20%
Capital Funds	\$9,550,000	8.66%
Special Revenue Funds	\$4,795,293	4.35%
Enterprise Funds	\$585,000	0.53%

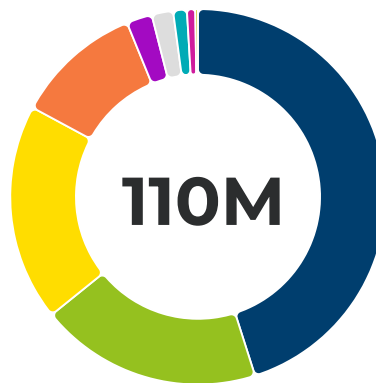
Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$53,904,842	\$53,435,761	\$56,491,742	\$55,603,704	\$2,167,943	4.06%
110 - General Fund	\$53,904,842	\$53,435,761	\$56,491,742	\$55,603,704	\$2,167,943	4.06%
Special Revenue Funds	\$7,283,030	\$4,824,917	\$4,990,000	\$4,795,293	-\$29,624	-0.61%
121 - 911 Fund	\$2,387,527	\$205,000	\$285,000	-	-\$205,000	-
122 - Motor Fuel Tax Fund	\$1,427,215	\$1,391,417	\$1,470,000	\$1,470,793	\$79,376	5.70%
123 - Impact Fee Fund	\$24,570	-	-	-	-	0.00%
124 - PD Restricted Revenue Fund	\$73,718	\$157,500	\$164,000	\$57,500	-\$100,000	-63.49%
125 - Economic Development Fund	\$3,370,000	\$3,071,000	\$3,071,000	\$3,267,000	\$196,000	6.38%
Capital Funds	\$9,337,703	\$6,000,000	\$6,549,570	\$9,550,000	\$3,550,000	59.17%
131 - Capital Improvement Fund	\$9,337,703	\$6,000,000	\$6,549,570	\$9,550,000	\$3,550,000	59.17%
Enterprise Funds	\$1,083,028	\$81,000	\$89,000	\$585,000	\$504,000	622.22%
211 - Golf Course Fund	\$1,083,028	\$81,000	\$89,000	\$585,000	\$504,000	622.22%
Utility Funds	\$10,863,737	\$10,826,000	\$11,176,500	\$11,431,300	\$605,300	5.59%
221 - Water & Sewer Operating Fund	\$10,517,100	\$10,746,000	\$11,096,500	\$11,431,300	\$685,300	6.38%
223 - Water & Sewer Capital Fund	\$346,637	\$80,000	\$80,000	-	-\$80,000	-
Internal Service Funds	\$8,897,922	\$8,983,238	\$8,945,360	\$10,148,085	\$1,164,847	12.97%
231 - Health Insurance Fund	\$5,833,310	\$5,700,910	\$5,700,910	\$6,946,367	\$1,245,457	21.85%
233 - Fleet Services Fund	\$3,064,612	\$3,282,328	\$3,244,450	\$3,201,718	-\$80,610	-2.46%
Pension Trust Funds	\$20,460,689	\$17,054,320	\$17,054,320	\$18,211,205	\$1,156,885	6.78%
307 - Police Pension Fund	\$11,153,170	\$9,121,780	\$9,121,780	\$9,207,185	\$85,405	0.94%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
308 - Fire Pension Fund	\$9,307,519	\$7,932,540	\$7,932,540	\$9,004,020	\$1,071,480	13.51%
Joint ETSB Fund	\$1,121,732	\$205,000	\$843,000	-	-\$205,000	-
411 - NLCC-ETSB	\$1,121,732	\$205,000	\$843,000	-	-\$205,000	-
Total Revenues	\$112,952,683	\$101,410,236	\$106,139,492	\$110,324,587	\$8,914,351	8.79%

Revenues by Character Code

FY 2026/2027 Budget



30 - Major Revenues	\$49,734,771	45.08%
34 - Charges for Services	\$21,093,474	19.12%
36 - Invests & Contribs	\$20,589,126	18.66%
53 - Fund Transfers In	\$12,110,068	10.98%
31 - Taxes	\$2,410,000	2.18%
33 - Intergovernmental	\$2,052,948	1.86%
32 - Licenses & Permits	\$1,290,000	1.17%
35 - Fines & Forfeitures	\$786,200	0.71%
39 - Other Sources	\$258,000	0.23%

Revenues by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
31 - Taxes	\$2,333,575	\$2,425,000	\$2,448,932	\$2,410,000	-\$15,000	-0.62%
30 - Major Revenues	\$43,804,625	\$42,643,306	\$45,770,000	\$49,734,771	\$7,091,465	16.63%
33 - Intergovernmental	\$5,466,328	\$2,406,113	\$2,970,161	\$2,052,948	-\$353,165	-14.68%
32 - Licenses & Permits	\$1,305,091	\$1,380,000	\$1,320,000	\$1,290,000	-\$90,000	-6.52%
34 - Charges for Services	\$20,644,205	\$20,726,735	\$20,925,225	\$21,093,474	\$366,739	1.77%
35 - Fines & Forfeitures	\$1,250,965	\$1,422,500	\$1,013,250	\$786,200	-\$636,300	-44.73%
36 - Invests & Contribs	\$22,619,624	\$19,022,820	\$19,136,451	\$20,589,126	\$1,566,306	8.23%
53 - Fund Transfers In	\$15,161,353	\$11,025,762	\$12,247,473	\$12,110,068	\$1,084,306	9.83%
39 - Other Sources	\$366,918	\$358,000	\$308,000	\$258,000	-\$100,000	-27.93%
Total Revenues	\$112,952,683	\$101,410,236	\$106,139,492	\$110,324,587	\$8,914,351	8.79%

FY 2025/2026 Review

Revenues across all funds are forecasted to exceed budget by \$4.73M finishing at \$106.14M compared to the budget of \$101.41M. Notable variances include:

- 30 - Major Revenues are projected to exceed budget by \$3.13M.
- 53 - Fund Transfers In are projected to exceed budget by \$1.22M.
- 33 - Intergovernmental Revenues are projected to exceed budget by \$564K.
- 34 - Charges for Service are projected to exceed budget by \$198K.
- 36 - Investments & Contributions are projected to exceed budget by \$114M.
- 35 - Fines & Forfeitures are projected to be \$409K under budget.

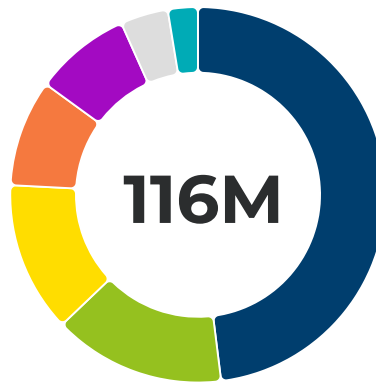
FY 2026/2027 Summary

The total revenue budget is \$110.32M, which is \$8.91M or 8.79% higher than the prior year's budget of \$101.41M. Notable variances include:

- 30 - Major Revenues increased by \$7.09M or 16.63% due primarily to higher sales tax and increase in the home rule sales tax rate.
- 33 - Intergovernmental Revenues decreased by \$353K or 14.68% due primarily to the elimination of reimbursements from NLCC-ETSB and 911 surcharge revenue as a result of dispatch consolidation to LAKECOMM.
- 35 - Fines & Forfeitures are decreased by \$636K or 44.73% due primarily to the elimination of the red-light camera program.
- 36 - Investments & Contributions increased by \$1.57M or 8.23% primarily due to investment income in the pension funds.
- 34 - Charges for Services increased by \$367K or 1.77% due primarily to contract increases and water and sewer revenues.
- 53 - Fund Transfers In increased \$1.08M or 9.83% due primarily to greater transfers to the Health Insurance Fund and Economic Development Fund.

Expenditures by Fund Summary

FY 2026/2027 Budget



General Fund	\$55,603,704	48.03%
Capital Funds	\$17,175,400	14.84%
Utility Funds	\$14,981,054	12.94%
Internal Service Funds	\$10,648,085	9.20%
Pension Trust Funds	\$9,611,500	8.30%
Special Revenue Funds	\$4,742,000	4.10%
Enterprise Funds	\$3,000,000	2.59%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$52,492,859	\$53,435,761	\$52,419,044	\$55,603,704	\$2,167,943	4.06%
110 - General Fund	\$52,492,859	\$53,435,761	\$52,419,044	\$55,603,704	\$2,167,943	4.06%
Special Revenue Funds	\$4,609,797	\$5,879,943	\$5,977,513	\$4,742,000	-\$1,137,943	-19.35%
121 - 911 Fund	\$1,050,346	\$1,195,458	\$1,498,543	-	-\$1,195,458	-
122 - Motor Fuel Tax Fund	\$1,350,000	\$1,429,670	\$1,429,670	\$1,445,000	\$15,330	1.07%
123 - Impact Fee Fund	\$126,928	-	\$24,570	-	-	0.00%
124 - PD Restricted Revenue Fund	\$10,846	\$183,815	\$113,831	\$30,000	-\$153,815	-83.68%
125 - Economic Development Fund	\$2,071,677	\$3,071,000	\$2,910,899	\$3,267,000	\$196,000	6.38%
Capital Funds	\$8,871,609	\$12,871,500	\$11,456,548	\$17,175,400	\$4,303,900	33.44%
131 - Capital Improvement Fund	\$8,871,609	\$12,871,500	\$11,456,548	\$17,175,400	\$4,303,900	33.44%
Enterprise Funds	-	\$25,000	\$598,057	\$3,000,000	\$2,975,000	11,900.00%
211 - Golf Course Fund	-	\$25,000	\$598,057	\$3,000,000	\$2,975,000	11,900.00%
Utility Funds	\$10,739,027	\$13,149,990	\$12,579,469	\$14,981,054	\$1,831,064	13.92%
221 - Water & Sewer Operating Fund	\$7,318,823	\$7,691,490	\$7,940,872	\$8,493,754	\$802,264	10.43%
223 - Water & Sewer Capital Fund	\$3,420,204	\$5,458,500	\$4,638,597	\$6,487,300	\$1,028,800	18.85%
Internal Service Funds	\$9,923,611	\$9,483,238	\$11,056,188	\$10,648,085	\$1,164,847	12.28%
231 - Health Insurance Fund	\$7,039,717	\$5,700,910	\$6,930,730	\$6,946,367	\$1,245,457	21.85%
233 - Fleet Services Fund	\$2,883,894	\$3,782,328	\$4,125,458	\$3,701,718	-\$80,610	-2.13%
Pension Trust Funds	\$7,836,182	\$8,431,500	\$8,431,500	\$9,611,500	\$1,180,000	14.00%
307 - Police Pension Fund	\$4,713,560	\$5,202,000	\$5,202,000	\$5,827,000	\$625,000	12.01%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
308 - Fire Pension Fund	\$3,122,622	\$3,229,500	\$3,229,500	\$3,784,500	\$555,000	17.19%
Joint ETSB Fund	\$3,888,101	\$205,000	\$843,000	-	-\$205,000	-
411 - NLCC-ETSB	\$3,888,101	\$205,000	\$843,000	-	-\$205,000	-
Total Expenditures	\$98,361,185	\$103,481,932	\$103,361,319	\$115,761,743	\$12,279,811	11.87%

Expenditures by Character Code

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. 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 two contracts with the Local 150 Midwest Operating Engineers expire on April 30, 2029. 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) for the FOP. The new approach adjusts all steps by an amount necessary to place the top step halfway between the 1st and 2nd highest salaries amongst comparable police departments; Buffalo Grove, Deerfield, Highland Park, Lake Forest, Libertyville, Lincolnshire, Mundelein, Vernon Hills, and Wheeling.

For other bargaining units COLA adjustments look at two components. 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 proceeds the fiscal year to which the CPI rate would be applied. For IAFF and ICOPS 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, 2025 was 2.2%.

The second component looks at market comparables to determine if an additional adjustment is warranted to maintain parity with comparable communities. Where applicable, comparable communities are outlined in the respective collective bargaining agreements. IAFF and ICOPS contracts are set to keep the top step in the top 75th percentile. For Local 150 historically the annual COLA under the current contract is fixed with no additional market adjustment. The latest contract aligned the pay ranges with the 75th percentile and moved from a 4% step to a 5% step to be consistent with other bargaining units. 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.

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 insurance program managed by IPBC.

Non-sworn employees participate in the Illinois Municipal Retirement Fund Pension Plan (IMRF), a multi-employer plan for local government employees. The 2026 IMRF employer contribution rate is 8.9% compared to 7.6% in 2025. 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 \$362,421 from \$2,303,632 to \$2,666,053 for Police, and increased \$421,657 from \$2,008,384 to \$2,430,041 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 2026/2027 budget includes a 3.0% increase on the FY 2025/2026 contributions. For the Police Pension, this results in a contribution of \$2,932,185, overfunding the ARC by \$266,132. For the Fire Pension, this results in a contribution of \$2,454,020, overfunding the ARC by \$23,979.

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 \$1.23M in FY 2026/2027. 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 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 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.

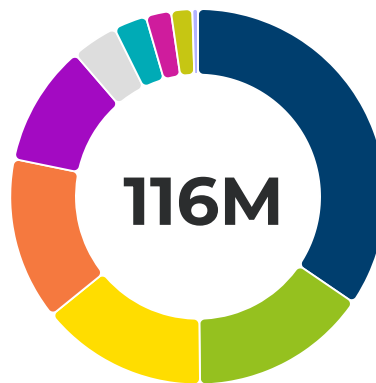
47-Capital: Capital expenditures include investments in assets that have useful lives of five years or more as identified in the Village's fixed asset policy. Some examples of capital expenditures are vehicles, land acquisition and construction projects. The 47-Capital category is primarily used in the 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 miscellaneous items such as community events, one-time expenditures and economic development items.

54-Fund Transfers Out: Fund Transfers Out include the expenditure side of transfers between funds. The Village makes transfers between funds for various reasons including; reimbursements from other funds, charges for services as is the case with the Health Insurance and Fleet Services Funds, and transfers for capital funding.

FY 2026/2027 Budget



41 - Salaries & Wages	\$39,967,017	34.53%
47 - Capital	\$17,718,750	15.31%
44 - Contractual Services	\$16,595,599	14.34%
42 - Employee Benefits	\$16,271,159	14.06%
54 - Fund Transfers Out	\$12,109,528	10.46%
49 - Other Financing Uses	\$4,603,863	3.98%
43 - Prof & Tech Services	\$3,301,792	2.85%
46 - Supplies	\$2,513,550	2.17%
45 - Other Cont. Services	\$2,116,237	1.83%
48 - Debt Service	\$564,248	0.49%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
41 - Salaries & Wages	\$35,976,764	\$37,987,988	\$38,073,483	\$39,967,017	\$1,979,029	5.21%
42 - Employee Benefits	\$15,753,433	\$14,748,266	\$16,013,751	\$16,271,159	\$1,522,893	10.33%
43 - Prof & Tech Services	\$1,684,855	\$3,748,811	\$3,250,138	\$3,301,792	-\$447,019	-11.92%
44 - Contractual Services	\$9,945,652	\$14,342,753	\$13,719,157	\$16,595,599	\$2,252,847	15.71%
45 - Other Cont. Services	\$2,799,363	\$2,612,490	\$2,657,750	\$2,116,237	-\$496,253	-19.00%
46 - Supplies	\$2,053,748	\$2,396,795	\$2,301,986	\$2,513,550	\$116,755	4.87%
49 - Other Financing Uses	\$4,843,184	\$5,559,787	\$5,769,429	\$4,603,863	-\$955,924	-17.19%
48 - Debt Service	\$564,248	\$564,248	\$564,248	\$564,248	-	0.00%
47 - Capital	\$9,578,586	\$10,799,315	\$10,265,327	\$17,718,750	\$6,919,435	64.07%
54 - Fund Transfers Out	\$15,161,353	\$10,721,480	\$10,746,050	\$12,109,528	\$1,388,048	12.95%
Total Expenditures	\$98,361,185	\$103,481,932	\$103,361,319	\$115,761,743	\$12,279,811	11.87%

FY 2025/2026 Review

Expenditures across all funds are forecasted to finish under budget by \$51K finishing at \$103.43M compared to the budget of \$103.48M. Notable variances include:

- 41 - Salaries & Wages are projected to finish \$85K over budget primarily due to the delay in the opening of LAKECOMM. The facility was slated to go live in July and instead was delayed until November. The Village budgeted to carry dispatch employees for three months in anticipation of the July opening.
- 42 - Employee Benefits are projected to finish \$1.27M over budget primarily due to greater than expected health insurance costs and the delay of LAKECOMM noted above.
- 43 - Professional & Technical Services are projected to finish \$429K under budget primarily due to lower than anticipated red light collection fees as the program was discontinued.
- 44 - Contractual Services is projected to finish \$624K under budget primarily due to savings in the road program, and water main maintenance.
- 45 - Other Contractual Services are projected to finish \$45K over budget primarily due to greater than anticipated bank charges.
- 46 - Supplies are projected to finish \$95K under budget primarily due to lower fuel costs.
- 47 - Capital is expected to finish \$534K under budget primarily due to lower costs for the water main program, sidewalk program timing and SCADA system update.
- 49 - Other Financing Uses is projected to finish \$210K over budget due to lower than anticipated expenses related to the dispatch center and LAKECOMM not needing a short-term operating loan.
- 54 - Fund Transfers Out are projected to finish at budget.

FY 2026/2027 Summary

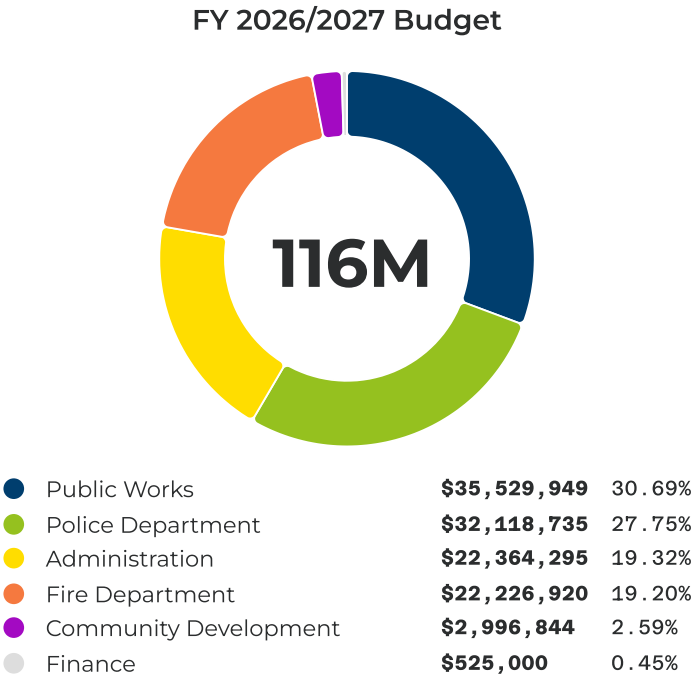
The total expenditure budget is \$115.69M, which is 12.21M or 11.80% higher than the prior year's budget of \$103.48M.

Notable variances include:

- 41 - Salaries & Wages increased \$1.98M or 5.21% primarily due to salary assumptions and increased service pensions for retirees.
- 42 - Employee Benefits increased \$1.52M or 10.33% primarily due to health insurance costs and benefit assumptions.
- 43 - Professional & Technical Services decreased \$517K or 13.79% primarily due to lower costs for engineering consultants and red-light collection fees, offset by increases for a full year of LAKECOMM service fees.
- 44 - Contractual Services increased \$2.25M or 15.71% primarily due to the road resurfacing program, radio maintenance costs moved from the 911 Fund, and increased cost of water.
- 45 - Other Contractual Services decreased \$496K or 19.00% primarily due to contracts related to the dispatch center being transitioned to LAKECOMM or 44-Contractual Services in operating departments.
- 46 - Supplies increased \$117K or 4.87% primarily due to costs for vehicle technology being moved out of capital as it can be reused, and increased electricity costs.
- 47 - Capital increases \$6.92M or 64.07% due to the capital program detailed in the Capital Improvements section.
- 49 - Other Financing Uses decreased \$956K or 17.19% primarily due to the LAKECOMM short-term operating loan being budgeted last year as a one-time item. This is offset by increases in rebate agreements.
- 54 - Fund Transfers Out increased \$1.39M or 12.95% primarily due to greater fund transfers to the Economic Development and Health Insurance Funds.

Expenditures by Department

The following chart shows expenditures broken down by operating department. The Public Works Department is the largest at \$35.46M and includes the majority of the Village's capital plan. The Police Department is the largest single department at \$32.12M. The Fire Department accounts for \$22.23M of the total budget. Administration accounts for \$22.36M, but includes Village-Wide Obligations such as incentive agreements, health insurance costs and fund transfers. Community Development is the smallest department accounting for \$3.00M of the total expenditure budget. Finance Department expenditures are village-wide technology initiatives in the Capital Improvement Fund.



Expenditures by Department

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Finance	\$66,887	\$297,000	\$175,000	\$525,000	\$228,000	76.77%
Administration	\$21,266,977	\$16,569,163	\$18,306,038	\$22,364,295	\$5,795,132	34.98%
Community Development	\$2,432,061	\$2,676,882	\$2,484,414	\$2,996,844	\$319,962	11.95%
Police Department	\$33,061,595	\$32,514,667	\$33,483,603	\$32,118,735	-\$395,932	-1.22%
Fire Department	\$17,186,141	\$19,592,858	\$18,753,747	\$22,226,920	\$2,634,062	13.44%
Public Works	\$24,347,524	\$31,831,362	\$30,158,517	\$35,529,949	\$3,698,587	11.62%
Total Expenditures	\$98,361,185	\$103,481,932	\$103,361,319	\$115,761,743	\$12,279,811	11.87%

110-General Fund

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 \$55.6M and expenditures of \$55.6M. The General Fund supports the majority of the day-to-day operations of the Village and includes services such as administration, community development, public works, fire and police protection.

Comprehensive Fund Summary

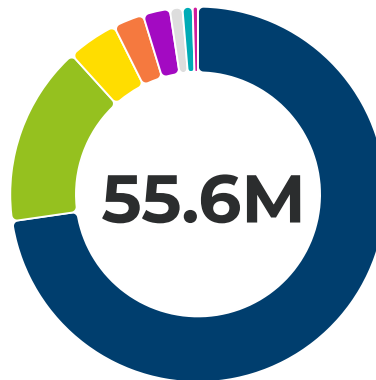
Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Revenues						
31 - Taxes	\$2,333,575	\$2,425,000	\$2,448,932	\$2,410,000	-\$15,000	-0.62%
30 - Major Revenues	\$38,030,937	\$36,943,306	\$39,570,000	\$40,434,771	\$3,491,465	9.45%
33 - Intergovernmental	\$361,533	\$559,696	\$465,161	\$483,826	-\$75,870	-13.56%
32 - Licenses & Permits	\$1,183,883	\$1,300,000	\$1,240,000	\$1,290,000	-\$10,000	-0.77%
34 - Charges for Services	\$9,256,778	\$8,933,857	\$8,819,725	\$8,658,907	-\$274,950	-3.08%
35 - Fines & Forfeitures	\$1,025,358	\$1,145,000	\$730,250	\$608,700	-\$536,300	-46.84%
36 - Invests & Contribs	\$1,438,635	\$1,527,500	\$1,469,131	\$1,467,500	-\$60,000	-3.93%
53 - Fund Transfers In	-	\$301,402	\$1,498,543	-	-\$301,402	-
39 - Other Sources	\$274,143	\$300,000	\$250,000	\$250,000	-\$50,000	-16.67%
Total Revenues	\$53,904,842	\$53,435,761	\$56,491,742	\$55,603,704	\$2,167,943	4.06%
Expenditures						
41 - Salaries & Wages	\$26,053,241	\$27,821,520	\$27,275,086	\$28,547,232	\$725,712	2.61%
42 - Employee Benefits	\$8,195,544	\$8,489,758	\$8,533,364	\$8,728,100	\$238,342	2.81%
43 - Prof & Tech Services	\$857,005	\$2,190,431	\$1,806,590	\$2,106,382	-\$84,049	-3.84%
44 - Contractual Services	\$1,930,037	\$2,848,432	\$2,742,445	\$3,123,067	\$274,635	9.64%
45 - Other Cont. Services	\$1,330,877	\$2,154,485	\$2,063,997	\$1,667,605	-\$486,880	-22.60%
46 - Supplies	\$930,423	\$1,202,265	\$1,192,492	\$1,303,580	\$101,315	8.43%
49 - Other Financing Uses	\$292,901	\$431,250	\$507,450	\$490,750	\$59,500	13.80%
47 - Capital	-	\$67,000	\$67,000	-	-\$67,000	-
54 - Fund Transfers Out	\$12,902,830	\$8,230,620	\$8,230,620	\$9,636,988	\$1,406,368	17.09%
Total Expenditures	\$52,492,859	\$53,435,761	\$52,419,044	\$55,603,704	\$2,167,943	4.06%
Total Revenues Less Expenditures	\$1,411,983	-	\$4,072,698	-	-	0.00%

Revenues by Character Code

The FY 2026/2027 General Fund revenue budget is \$55.6M. The largest revenue sources are:

- 30 - Major Revenues make up 72.72% of revenues and consist of sales, amusement, food & beverage, hotel, income and use taxes.
- 34 - Charges for Services make up 15.57% and includes payment for fire services to the Warren-Waukegan Fire Protection District, ambulance services, school resources officers and off-duty police services.
- 31 - Taxes make up 4.33% of revenues and consist of road & bridge tax, resort tax, telecommunications and alarm and cable franchise agreements.

FY 2026/2027 Budget



30 - Major Revenues	\$40,434,771	72.72%
34 - Charges for Services	\$8,658,907	15.57%
31 - Taxes	\$2,410,000	4.33%
36 - Invests & Contribs	\$1,467,500	2.64%
32 - Licenses & Permits	\$1,290,000	2.32%
35 - Fines & Forfeitures	\$608,700	1.09%
33 - Intergovernmental	\$483,826	0.87%
39 - Other Sources	\$250,000	0.45%

Revenues by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
31 - Taxes	\$2,333,575	\$2,425,000	\$2,448,932	\$2,410,000	-\$15,000	-0.62%
30 - Major Revenues	\$38,030,937	\$36,943,306	\$39,570,000	\$40,434,771	\$3,491,465	9.45%
33 - Intergovernmental	\$361,533	\$559,696	\$465,161	\$483,826	-\$75,870	-13.56%
32 - Licenses & Permits	\$1,183,883	\$1,300,000	\$1,240,000	\$1,290,000	-\$10,000	-0.77%
34 - Charges for Services	\$9,256,778	\$8,933,857	\$8,819,725	\$8,658,907	-\$274,950	-3.08%
35 - Fines & Forfeitures	\$1,025,358	\$1,145,000	\$730,250	\$608,700	-\$536,300	-46.84%
36 - Invests & Contribs	\$1,438,635	\$1,527,500	\$1,469,131	\$1,467,500	-\$60,000	-3.93%
53 - Fund Transfers In	-	\$301,402	\$1,498,543	-	-\$301,402	-
39 - Other Sources	\$274,143	\$300,000	\$250,000	\$250,000	-\$50,000	-16.67%
Total Revenues	\$53,904,842	\$53,435,761	\$56,491,742	\$55,603,704	\$2,167,943	4.06%

FY 2025/2026 Review

General Fund revenues are projected to finish at \$56.49M compared to the budget of \$53.44M. Notable variances include:

- 30 - Major Revenues are projected to exceed budget by \$2.63M primarily due to better than expected performance in sales, food & beverage and hotel taxes.
- 31 - Taxes are projected to finish \$24K over budget due primarily to higher resort taxes.
- 32 - Licenses & Permits are projected to finish \$60K under budget due primarily to the timing of building permits and traffic impact fees.
- 33 - Intergovernmental is projected to finish \$95K under budget due primarily to lower replacement tax revenues and the timing of a grant.
- 34 - Charges for Services are projected to finish \$114K under budget due primarily to lower than expected ambulance fees offset by greater than expected dispatch fees as the consolidation to LAKECOMM was delayed four months.
- 35 - Fines & Forfeitures are projected to finish \$415K under budget due primarily to lower red light camera revenue as the program was discontinued in late 2025.
- 36 - Investments & Contributions are projected to finish \$58K under budget due primarily to lower than expected interest income.
- 39 - Other Sources are projected to finish \$50K under budget primarily due to lower than expected damage to village property reimbursements.
- 53 - Fund Transfers In is projected to finish \$1.20M over budget due to a greater than anticipated transfer from the closure of the 911 Fund following dispatch consolidation.

FY 2026/2027 Summary

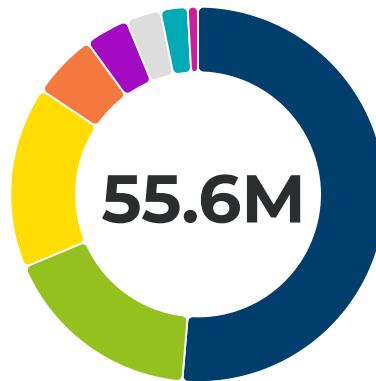
The General Fund revenue budget is \$55.60M, which is \$2.17M or 4.06% higher than the prior year's budget of \$53.44M. Notable variances include:

- 30 - Major Revenues increased \$3.49M or 9.45% due primarily to the 0.50% increase in home rule sales tax rate to offset the elimination of the 1.00% grocery tax.
- 31 - Taxes decreased \$15K or 0.62% due primarily to cable and telecom franchise agreement trends.
- 32 - Licenses & Permits decreased \$10K or 0.77% primarily due lower traffic impact fees.
- 33 - Intergovernmental Revenues decreased \$76K or 13.56% due primarily to lower replacement tax assumption.
- 34 - Charges for Services decreased by \$275K or 3.08% due primarily to dispatch consolidation to LAKECOMM and lower ambulance fees. This is offset by contractual increases to the Warren-Waukegan contract, off-duty police and school resource officer contracts.
- 35 - Fines & Forfeitures decreased \$536K or 46.84% primarily due to lower red light fines, court fines and ordinance violations.
- 36 - Investments & Contributions decreased \$60K or 3.93% to reflect lower interest rates.
- 39 - Other Sources decreased \$50K or 16.67% due primarily to lower damage to village property reimbursements.
- 53 - Fund Transfers In is zero after a one-time reimbursement from the 911 Fund to close the fund due to consolidated dispatch, resulting in a \$300K reduction year over year.

Expenditures by Character Code

As the primary operating fund of the Village, employee expenses are the largest expenditure category, totaling 67.04% (51.34% plus 15.70%) of all General Fund expenditures. Fund Transfers Out accounts for 17.33% and includes transfers for health insurance, fleet services and economic development. Contractual Services accounts for 5.62% and includes cloud services and police body camera and squad camera agreements. All other categories are under 5.00%.

FY 2026/2027 Budget



41 - Salaries & Wages	\$28,547,232	51.34%
54 - Fund Transfers Out	\$9,636,988	17.33%
42 - Employee Benefits	\$8,728,100	15.70%
44 - Contractual Services	\$3,123,067	5.62%
43 - Prof & Tech Services	\$2,106,382	3.79%
45 - Other Cont. Services	\$1,667,605	3.00%
46 - Supplies	\$1,303,580	2.34%
49 - Other Financing Uses	\$490,750	0.88%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (%) Change)
41 - Salaries & Wages	\$26,053,241	\$27,821,520	\$27,275,086	\$28,547,232	\$725,712	2.61%
42 - Employee Benefits	\$8,195,544	\$8,489,758	\$8,533,364	\$8,728,100	\$238,342	2.81%
43 - Prof & Tech Services	\$857,005	\$2,190,431	\$1,806,590	\$2,106,382	-\$84,049	-3.84%
44 - Contractual Services	\$1,930,037	\$2,848,432	\$2,742,445	\$3,123,067	\$274,635	9.64%
45 - Other Cont. Services	\$1,330,877	\$2,154,485	\$2,063,997	\$1,667,605	-\$486,880	-22.60%
46 - Supplies	\$930,423	\$1,202,265	\$1,192,492	\$1,303,580	\$101,315	8.43%
49 - Other Financing Uses	\$292,901	\$431,250	\$507,450	\$490,750	\$59,500	13.80%
47 - Capital	-	\$67,000	\$67,000	-	-\$67,000	-
54 - Fund Transfers Out	\$12,902,830	\$8,230,620	\$8,230,620	\$9,636,988	\$1,406,368	17.09%
Total Expenditures	\$52,492,859	\$53,435,761	\$52,419,044	\$55,603,704	\$2,167,943	4.06%

FY 2025/2026 Review

Expenditures in the 110 - General Fund are forecasted to finish at \$52.42M compared to the budget of \$53.44M, Notable variances include:

- 41 - Salaries & Wages are projected to finish \$546K under budget primarily due to vacancy savings and employee turnover offset by carrying dispatch employees an extra four months due to the delayed opening of LAKECOMM.
- 42 - Employee Benefits are projected to finish \$44K over budget primarily due to carrying dispatch employees an extra four months due to the delayed opening of LAKECOMM.

- 43 - Professional & Technical Services are projected to finish \$384K under budget primarily due to lower than anticipated red light collection fees.
- 44 - Contractual Services is projected to finish \$106K under budget primarily due to savings in equipment and computer maintenance.
- 45 - Other Contractual Services are projected to finish \$90K under budget primarily due to lower academy and training costs offset by greater than anticipated bank charges.
- 46 - Supplies are projected to finish \$10K under budget primarily due to lower maintenance supplies.
- 49 - Other Financing Uses is projected to finish \$76K over budget due to higher department contingency as a result of unexpected litigation.
- 54 - Fund Transfers Out are projected to finish at budget.

FY 2026/2027 Summary

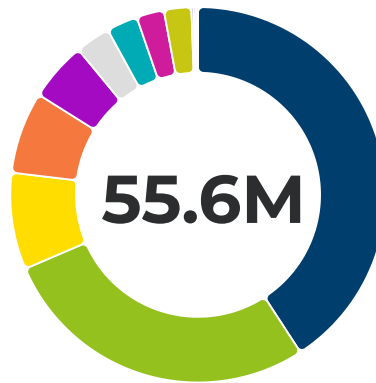
The total expenditure budget is \$55.60M, which is \$2.17M or 4.06% higher than the prior year's budget of \$53.44M.

Notable variances include:

- 41 - Salaries & Wages increased \$726K or 2.61% primarily due to salary assumptions and greater off-duty security services offset by the reduction of communications salaries due to consolidated dispatch.
- 42 - Employee Benefits increased \$238K or 2.81% primarily due to benefit assumptions and employer pension contribution increases offset by the reduction of communications due to consolidated dispatch.
 - The Annual Required Contribution (ARC) as determined by an independent actuary for the Police & Fire Pension Funds increased \$362,421 from \$2,303,632 to \$2,666,053 for Police, and increased \$421,657 from \$12,008,384 to \$12,430,041 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 2026/2027 budget includes a 3.0% increase on the FY 2025/2026 contributions. For the Police Pension, this results in a contribution of \$2,932,185, overfunding the ARC by \$266,132. For the Fire Pension, this results in a contribution of \$2,454,020, overfunding the ARC by \$23,979.
- 43 - Professional & Technical Services decreased \$84K or 3.84% primarily due to the elimination of red light collection fees offset by a full year of LAKECOMM service fees.
- 44 - Contractual Services increased \$275K or 9.64% primarily due to the body camera, drone and flock camera service agreements, and movement of radio maintenance from the 911 Fund.
 - The Police Department is adding several new technologies to the body camera agreement, including translation, redaction and report writing services.
- 45 - Other Contractual Services decreased \$462K or 21.44% primarily due to contracts related to the dispatch center no longer being paid for from 911 funds.
- 46 - Supplies increased \$101K or 8.43% primarily due to increased electricity costs, snow and ice control materials, vehicle technology that can be reused, and supplies in anticipation of an additional K9.
- 49 - Other Financing Uses increased \$35k or 8.00% primarily due to additional community events related to the 250th anniversary.
- 54 - Fund Transfers Out increased \$1.41M or 17.09% primarily due to increased transfers to the health insurance and economic development funds.

Expenditures by Division

FY 2026/2027 Budget



4010 - Police Administration	\$22,698,880	40.82%
5010 - Fire Administration	\$15,421,920	27.74%
7510 - Public Works Administration	\$4,634,257	8.33%
1600 - Contractual Obligations	\$3,912,750	7.04%
1010 - Administration	\$2,836,492	5.10%
2010 - Planning/Building Safety	\$1,675,325	3.01%
1020 - Information Systems	\$1,482,440	2.67%
2020 - Engineering	\$1,321,519	2.38%
4020 - Police Communications	\$1,310,855	2.36%
1210 - Public Information	\$113,346	0.20%
5050 - Foreign Fire	\$100,000	0.18%
7530 - Municipal Building Maintenance	\$95,920	0.17%

Expenditures by Division

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
1010 - Administration	\$2,280,275	\$2,538,851	\$2,532,887	\$2,836,492	\$297,641	11.72%
1020 - Information Systems	\$1,073,844	\$1,349,933	\$1,340,713	\$1,482,440	\$132,507	9.82%
1210 - Public Information	\$123,588	\$149,719	\$163,802	\$113,346	-\$36,373	-24.29%
1600 - Contractual Obligations	\$7,759,784	\$3,608,250	\$3,708,450	\$3,912,750	\$304,500	8.44%
2010 - Planning/Building Safety	\$1,430,461	\$1,593,261	\$1,515,887	\$1,675,325	\$82,064	5.15%
2020 - Engineering	\$874,673	\$1,083,621	\$943,863	\$1,321,519	\$237,898	21.95%
4010 - Police Administration	\$18,098,835	\$21,288,015	\$20,132,468	\$22,698,880	\$1,410,865	6.63%
4020 - Police Communications	\$3,238,973	\$1,984,219	\$3,121,993	\$1,310,855	-\$673,364	-33.94%
4030 - 911	-	\$615,660	\$615,660	-	-\$615,660	-
5010 - Fire Administration	\$13,471,140	\$14,785,858	\$14,034,459	\$15,421,920	\$636,062	4.30%
5050 - Foreign Fire	\$88,465	\$100,000	\$50,000	\$100,000	-	0.00%
7510 - Public Works Administration	\$3,973,605	\$4,251,993	\$4,169,139	\$4,634,257	\$382,264	8.99%
7530 - Municipal Building Maintenance	\$79,217	\$86,381	\$89,723	\$95,920	\$9,539	11.04%

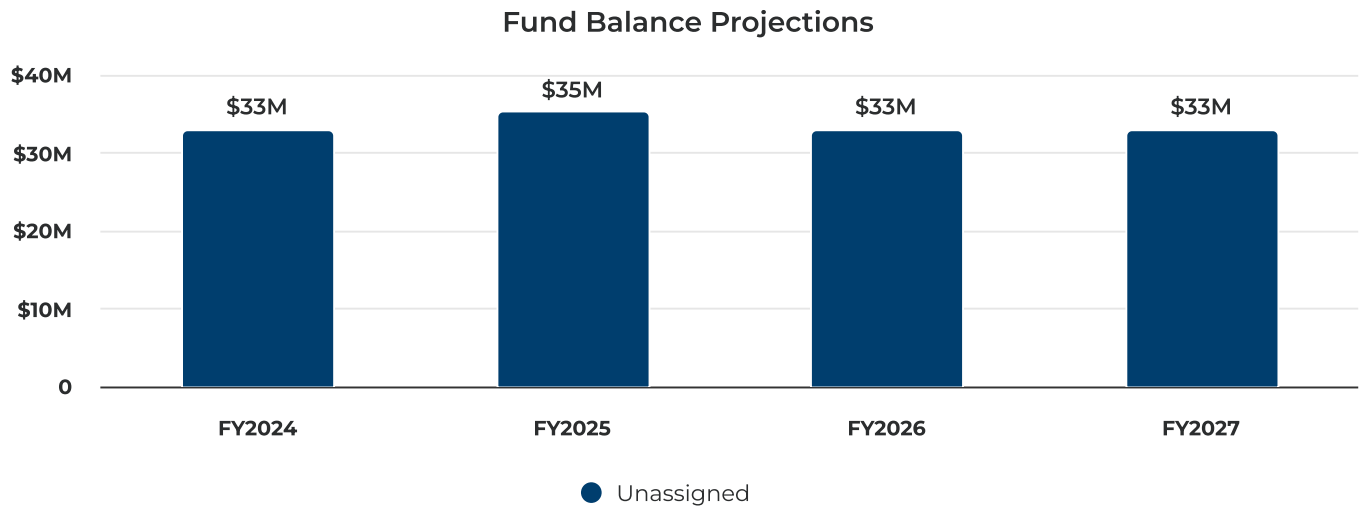
Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Total Expenditures	\$52,492,859	\$53,435,761	\$52,419,044	\$55,603,704	\$2,167,943	4.06%

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 \$27.6M - \$29.9M for FY 2026/2027. 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, 2027 General Fund balance of \$32.91M equates to 71.60% of FY 2026/2027 proposed expenditures less transfers out. When considering the General Fund and sub funds (Economic Development Fund and Health Insurance Fund) together, which is the reporting basis for the fund statements in the ACFR, the balance still exceeds the policy limit at 67.57%.

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.



Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026	FY 2027
Unassigned	\$32,961,969	\$35,339,991	\$32,912,687	\$32,912,687
Total Fund Balance	\$32,961,969	\$35,339,991	\$32,912,687	\$32,912,687

Revenue Line Item Detail

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$53,904,841.99	\$53,435,761.00	\$56,491,742.00	\$55,603,704.00	\$2,167,943.00	4.06%
31 - Taxes	\$2,333,574.58	\$2,425,000.00	\$2,448,932.00	\$2,410,000.00	-\$15,000.00	-0.62%
331106 - ROAD & BRIDGE	\$764,756.93	\$750,000.00	\$756,900.00	\$750,000.00	-	0.00%
331608 - RESORT TAX	\$499,496.00	\$500,000.00	\$550,000.00	\$550,000.00	\$50,000.00	10.00%
331801 - TELECOM MAINTENANCE FEE	\$465,452.50	\$450,000.00	\$450,000.00	\$425,000.00	-\$25,000.00	-5.56%
331802 - CABLE FRANCHISE	\$399,693.82	\$450,000.00	\$400,000.00	\$400,000.00	-\$50,000.00	-11.11%
331803 - ALARM FRANCHISE	\$93,923.00	\$165,000.00	\$175,000.00	\$175,000.00	\$10,000.00	6.06%
331804 - FOREIGN FIRE INSURANCE	\$110,252.33	\$110,000.00	\$117,032.00	\$110,000.00	-	0.00%
30 - Major Revenues	\$38,030,937.03	\$36,943,306.00	\$39,570,000.00	\$40,434,771.00	\$3,491,465.00	9.45%
331301 - SALES TAX	\$16,377,342.78	\$15,775,800.00	\$18,000,000.00	\$16,000,000.00	\$224,200.00	1.42%
331302 - LOCAL USE TAX	\$1,027,425.66	\$601,838.00	\$260,000.00	\$81,985.00	-\$519,853.00	-86.38%
331303 - HOME RULE SALES TAX	\$5,773,687.94	\$5,700,000.00	\$6,200,000.00	\$9,300,000.00	\$3,600,000.00	63.16%
331601 - AMUSEMENT TAX	\$4,268,713.10	\$4,150,000.00	\$4,000,000.00	\$4,000,000.00	-\$150,000.00	-3.61%
331607 - HOTEL TAX	\$2,361,976.15	\$2,400,000.00	\$2,500,000.00	\$2,445,000.00	\$45,000.00	1.88%
331609 - FOOD & BEVERAGE TAX	\$2,884,954.12	\$2,850,000.00	\$3,050,000.00	\$3,050,000.00	\$200,000.00	7.02%
333501 - STATE INCOME TAX	\$5,336,837.28	\$5,465,668.00	\$5,560,000.00	\$5,557,786.00	\$92,118.00	1.69%
33 - Intergovernmental	\$361,532.57	\$559,696.00	\$465,161.00	\$483,826.00	-\$75,870.00	-13.56%
333107 - ORGANIZED RETAIL CRIME GRANT	\$34,722.07	\$75,000.00	\$39,000.00	\$65,000.00	-\$10,000.00	-13.33%
333401 - TRAINING REIMBURSEMENT	\$7,898.00	\$50,000.00	\$60,000.00	\$81,080.00	\$31,080.00	62.16%
333402 - TOBACCO GRANT	\$4,579.00	\$2,500.00	\$2,500.00	\$2,500.00	-	0.00%
333403 - TRAFFIC & SEAT BELT GRANT	\$21,909.85	\$56,000.00	\$56,000.00	\$56,000.00	-	0.00%
333406 - COMM&ECON ENERGY EFFICIEN	-	-	\$9,393.00	-	-	0.00%
333408 - POLICE VEST GRANT	\$5,622.25	\$7,746.00	\$7,746.00	\$7,746.00	-	0.00%
333502 - REPLACEMENT TAX	\$193,525.44	\$315,000.00	\$185,000.00	\$225,000.00	-\$90,000.00	-28.57%
333509 - CANNABIS TAX	\$48,251.99	\$50,000.00	\$45,000.00	\$45,000.00	-\$5,000.00	-10.00%
333512 - IL GAMING TAX LOCAL SHARE	\$882.78	\$1,500.00	\$1,500.00	\$1,500.00	-	0.00%
333703 - NSWRD INFORMATION	-	\$1,950.00	-	-	-\$1,950.00	-
333419 - IL LETSB BODY CAM GRANT	\$44,141.19	-	\$59,022.00	-	-	0.00%
32 - Licenses & Permits	\$1,183,883.42	\$1,300,000.00	\$1,240,000.00	\$1,290,000.00	-\$10,000.00	-0.77%
332101 - LIQUOR LICENSE	\$142,500.00	\$125,000.00	\$140,000.00	\$140,000.00	\$15,000.00	12.00%
332102 - BUSINESS LICENSES	\$318,137.00	\$275,000.00	\$300,000.00	\$300,000.00	\$25,000.00	9.09%
332201 - GENERAL BUILDING PERMITS	\$680,705.67	\$850,000.00	\$800,000.00	\$850,000.00	-	0.00%
332206 - FIRE IMPACT	\$150.00	-	-	-	-	0.00%
332207 - POLICE & PUBLIC WORKS	\$200.00	-	-	-	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
332208 - TRAFFIC	\$41,790.75	\$50,000.00	-	-	-\$50,000.00	-
332222 - BURN PERMITS	\$400.00	-	-	-	-	0.00%
34 - Charges for Services	\$9,256,778.18	\$8,933,857.00	\$8,819,725.00	\$8,658,907.00	-\$274,950.00	-3.08%
334102 - ENGINEERING FEES	\$21,895.00	-	\$9,000.00	-	-	0.00%
334107 - MAPS	\$25.00	\$50.00	\$50.00	\$50.00	-	0.00%
334108 - ORDINANCES	\$150.00	\$500.00	\$500.00	\$500.00	-	0.00%
334109 - MISC. OTHER CHARGES	\$63,949.59	\$50,000.00	\$50,000.00	\$50,000.00	-	0.00%
334110 - PUBLIC WORKS CHARGES	\$14,291.66	\$30,000.00	\$30,000.00	-	-\$30,000.00	-
334111 - TOWER/ANTENNAE LEASE	-	-	\$3,531.00	-	-	0.00%
334112 - MISCELLEANEOUS SERVICES	-	\$50.00	\$50.00	\$50.00	-	0.00%
334113 - REIMBURSEABLE CHARGES	\$14,651.56	\$20,000.00	\$20,000.00	\$20,000.00	-	0.00%
334114 - ADMINISTRATIVE FEES W/S	\$811,940.04	\$852,537.00	\$852,537.00	\$878,113.00	\$25,576.00	3.00%
334115 - PACE AD REV SHARE	-	\$2,100.00	\$180.00	-	-\$2,100.00	-
334201 - WARREN FIRE DISTRICT	\$3,628,292.61	\$3,689,970.00	\$3,689,970.00	\$3,800,669.00	\$110,699.00	3.00%
334202 - NEWPORT FIRE PHONE	\$49,100.00	-	-	-	-	0.00%
334203 - OFF DUTY POLICE	\$628,272.50	\$796,456.00	\$700,000.00	\$847,920.00	\$51,464.00	6.46%
334204 - FIRE DEPT CHARGES	\$60.00	-	-	-	-	0.00%
334205 - NON RESIDENT	\$594,995.02	\$650,000.00	\$465,000.00	\$500,000.00	-\$150,000.00	-23.08%
334206 - RESIDENT RESCUE	\$1,021,846.65	\$1,050,000.00	\$990,000.00	\$1,020,000.00	-\$30,000.00	-2.86%
334207 - SCHOOL RESOURCE OFFICER	\$489,412.42	\$533,675.00	\$533,675.00	\$560,355.00	\$26,680.00	5.00%
334208 - ELEVATOR INSPECTION	\$7,380.00	\$9,000.00	\$9,000.00	\$9,000.00	-	0.00%
334210 - POLICE CHARGES	\$7,495.00	\$7,200.00	\$8,000.00	\$10,250.00	\$3,050.00	42.36%
334214 - DISPATCH SERVICES - ZION	\$1,022,462.97	\$264,819.00	\$511,232.00	-	-\$264,819.00	-
334215 - DISPATCH SERVICES - BP FIRE	\$60,797.00	-	-	-	-	0.00%
334216 - FIRE COST RECOVERY	\$106,526.14	\$115,000.00	\$100,000.00	\$100,000.00	-\$15,000.00	-13.04%
334217 - GEMT AMBULANCE PROGRAM	\$681,618.13	\$830,000.00	\$815,000.00	\$830,000.00	-	0.00%
334218 - TOLLWAY FIRE SERVICE	\$24,880.00	\$25,000.00	\$25,000.00	\$25,000.00	-	0.00%
334401 - RECYCLING REVENUE	\$6,736.89	\$7,500.00	\$7,000.00	\$7,000.00	-\$500.00	-6.67%
35 - Fines & Forfeitures	\$1,025,358.02	\$1,145,000.00	\$730,250.00	\$608,700.00	-\$536,300.00	-46.84%
335101 - COURT FINES	\$302,184.37	\$300,000.00	\$200,000.00	\$250,000.00	-\$50,000.00	-16.67%
335102 - DUI FINES	\$23,511.85	\$15,000.00	\$17,500.00	\$19,700.00	\$4,700.00	31.33%
335103 - PRISON REVIEW AGENCY	-	\$500.00	\$3,000.00	-	-\$500.00	-

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
335105 - PARKING FINES	\$80,975.00	\$60,000.00	\$57,000.00	\$64,000.00	\$4,000.00	6.67%
335106 - IDROP COLLECTION REVENUE	\$20,868.11	\$20,000.00	\$23,000.00	\$26,000.00	\$6,000.00	30.00%
335108 - ALARM FINES	\$5,190.00	\$4,000.00	\$5,000.00	\$5,500.00	\$1,500.00	37.50%
335109 - LIQUOR LICENSE VIOLATIONS	\$2,250.00	\$500.00	\$3,750.00	\$500.00	-	0.00%
335110 - IMPOUNDMENT FINE	\$177,000.00	\$185,000.00	\$216,000.00	\$200,000.00	\$15,000.00	8.11%
335111 - RED LIGHT ENFORCEMENT	\$358,058.54	\$500,000.00	\$165,000.00	-	-\$500,000.00	-
335112 - ORDINANCE VIOLATION FINES	\$31,405.00	\$40,000.00	\$20,000.00	\$23,000.00	-\$17,000.00	-42.50%
335113 - CODE ENFORCEMENT VIOLATION	\$31.00	-	-	-	-	0.00%
335116 - TAX PENALTIES - LOCAL IMPOSED	\$23,884.15	\$20,000.00	\$20,000.00	\$20,000.00	-	0.00%
36 - Invests & Contribs	\$1,438,634.85	\$1,527,500.00	\$1,469,131.00	\$1,467,500.00	-\$60,000.00	-3.93%
336101 - INTEREST INCOME	\$938,074.96	\$1,000,000.00	\$907,500.00	\$905,000.00	-\$95,000.00	-9.50%
336102 - INTEREST ON INVESTMENTS	\$473,509.89	\$500,000.00	\$525,000.00	\$525,000.00	\$25,000.00	5.00%
336403 - PARKWAY TREE PROGRAM	\$1,400.00	\$2,000.00	-	\$2,000.00	-	0.00%
336408 - FIRE DEPT DONATIONS	\$5,150.00	\$5,000.00	\$10,481.00	\$10,000.00	\$5,000.00	100.00%
336409 - POLICE MISC. CONTRIBUTION	\$5,000.00	\$5,000.00	\$10,650.00	\$10,000.00	\$5,000.00	100.00%
336416 - WASTE FRANCHISE CONTRIBUTION	\$15,500.00	\$15,500.00	\$15,500.00	\$15,500.00	-	0.00%
53 - Fund Transfers In	-	\$301,402.00	\$1,498,543.00	-	-\$301,402.00	-
339102 - 911 FUND	-	\$301,402.00	\$1,498,543.00	-	-\$301,402.00	-
39 - Other Sources	\$274,143.34	\$300,000.00	\$250,000.00	\$250,000.00	-\$50,000.00	-16.67%
339602 - REIMBURSE DAMAGE TO VLG PROP	\$43,656.30	\$100,000.00	\$50,000.00	\$50,000.00	-\$50,000.00	-50.00%
339603 - WORK COMP REIMBURSEMENTS	\$230,487.04	\$200,000.00	\$200,000.00	\$200,000.00	-	0.00%
Total Revenues	\$53,904,841.99	\$53,435,761.00	\$56,491,742.00	\$55,603,704.00	\$2,167,943.00	4.06%

Expenditure Line Item Detail

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$52,492,859	\$53,435,761	\$52,419,044	\$55,603,704	\$2,167,943	4.06%
41 - Salaries & Wages	\$26,053,241	\$27,821,520	\$27,275,086	\$28,547,232	\$725,712	2.61%
411001 - SALARIES-REGULAR	\$21,987,318	\$23,681,650	\$23,498,620	\$24,675,356	\$993,706	4.20%
411002 - SALARIES-PART TIME	\$375,810	\$426,500	\$302,000	\$370,000	-\$56,500	-13.25%
411003 - SALARIES- CROSSING GUARDS	\$35,784	\$42,874	\$35,000	\$44,156	\$1,282	2.99%
411004 - SALARIES ELECTED	\$37,200	\$37,200	\$37,200	\$37,200	-	0.00%
411005 - SALARIES-SICK LV BUYBACK	\$264,713	\$255,600	\$268,793	\$272,600	\$17,000	6.65%
411006 - OFF DUTY SECURITY	\$453,046	\$796,456	\$700,000	\$847,920	\$51,464	6.46%
411007 - OFFICER IN CHARGE/TRAINING OFF	\$42,892	\$35,000	\$48,000	\$40,000	\$5,000	14.29%
411008 - LONGEVITY	\$76,100	\$75,900	\$67,000	\$70,500	-\$5,400	-7.11%
411015 - BOARD & COMMISSIONS	\$6,265	\$8,000	\$8,000	\$8,000	-	0.00%
411016 - NOV HOLIDAY PAY	\$275,161	\$290,000	\$306,313	\$322,000	\$32,000	11.03%
413001 - OVERTIME	\$2,498,952	\$2,127,000	\$1,958,820	\$1,801,000	-\$326,000	-15.33%
413002 - GRANT FUNDED OVERTIME	-	\$45,340	\$45,340	\$58,500	\$13,160	29.03%
42 - Employee Benefits	\$8,195,544	\$8,489,758	\$8,533,364	\$8,728,100	\$238,342	2.81%
422001 - SOCIAL SECURITY	\$526,126	\$476,759	\$532,900	\$513,600	\$36,841	7.73%
422002 - MEDICARE	\$363,610	\$355,732	\$358,037	\$376,125	\$20,393	5.73%
423001 - IL MUNIC RETIREMENT FUND	\$618,269	\$634,060	\$655,456	\$683,250	\$49,190	7.76%
423002 - POLICE PENSION CONTRIB	\$2,763,862	\$2,846,780	\$2,846,780	\$2,932,185	\$85,405	3.00%
423003 - FIRE PENSION CONTRIBUTION	\$2,313,144	\$2,382,540	\$2,382,540	\$2,454,020	\$71,480	3.00%
424001 - TUITION REIMBURSEMENT	\$56,821	\$66,400	\$68,787	\$72,200	\$5,800	8.73%
426001 - WORKERS COMP INSURANCE	\$1,085,659	\$1,086,927	\$1,086,203	\$1,008,070	-\$78,857	-7.26%
429001 - WELLNESS PROGRAM	\$32,030	\$62,205	\$60,600	\$61,805	-\$400	-0.64%
429002 - EMPLOYEE AWARDS/RECOG	\$18,149	\$21,750	\$18,993	\$22,650	\$900	4.14%
429004 - CLOTHING ALLOWANCE	\$73,621	\$83,040	\$93,936	\$88,390	\$5,350	6.44%
429005 - UNIFORM ALLOWANCE	\$60,906	\$75,400	\$58,100	\$68,500	-\$6,900	-9.15%
429006 - UNIFORM ISSUE	\$44,041	\$72,750	\$72,184	\$90,800	\$18,050	24.81%
429007 - UNIFORM SERVICE	\$6,655	\$7,500	\$7,500	\$6,200	-\$1,300	-17.33%
429008 - POLICE VESTS	\$18,238	\$29,325	\$26,000	\$51,525	\$22,200	75.70%
429009 - SAFETY PROGRAM	\$104	\$250	\$155	\$250	-	0.00%
429010 - CLOTHING REPLACEMENT	\$9,186	\$9,700	\$9,550	\$9,700	-	0.00%
429011 - AUTO ALLOWANCE	\$23,001	\$23,000	\$20,700	\$23,000	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
429012 - COMMUTING BENEFIT	-	\$260	-	\$260	-	0.00%
429013 - MEDICAL EXPENSE	\$21,139	\$34,130	\$26,150	\$34,860	\$730	2.14%
429014 - CDL REIMBURSEMENT	\$429	\$390	\$300	\$530	\$140	35.90%
429015 - RHS ER PORTION FOP	\$22,708	\$32,655	\$31,100	\$32,655	-	0.00%
429016 - RHS ER PORTION IAFF	\$18,116	\$18,000	\$20,301	\$20,500	\$2,500	13.89%
429017 - RHS ER PORTION NON-BARGAINED	\$119,732	\$119,005	\$117,092	\$123,265	\$4,260	3.58%
424005 - POLICE APPRENTICE TUITION	-	\$51,200	\$40,000	\$53,760	\$2,560	5.00%
43 - Prof & Tech Services	\$857,005	\$2,190,431	\$1,806,590	\$2,106,382	-\$84,049	-3.84%
433001 - GENERAL LEGAL SERVICE	\$112,548	\$120,493	\$115,974	\$123,993	\$3,500	2.90%
433003 - POLICE PROSECUTION	\$96,000	\$99,360	\$99,360	\$99,360	-	0.00%
433004 - LABOR ATTORNEY	\$29,010	\$43,500	\$28,169	\$30,000	-\$13,500	-31.03%
433005 - AUDIT FEES	\$57,145	\$55,000	\$49,590	\$55,000	-	0.00%
433006 - FINANCIAL SERVICES	-	-	\$10,000	\$30,000	\$30,000	-
433009 - INSPECTION SERVICES	\$5,861	\$9,500	\$9,500	\$9,500	-	0.00%
433010 - CONSULTING SERVICES	\$69,749	\$176,900	\$156,427	\$134,700	-\$42,200	-23.86%
433011 - AMBULANCE COLLECTION FEE NON	\$30,323	\$35,000	\$25,114	\$35,000	-	0.00%
433012 - REDFLEX COLLECTION FEES	\$204,448	\$427,640	\$91,331	-	-\$427,640	-
433013 - AMBULANCE COLLECTION FEE RES	\$63,790	\$65,000	\$40,781	\$65,000	-	0.00%
433018 - PERSONNEL TESTING	\$85,532	\$64,960	\$71,216	\$83,774	\$18,814	28.96%
433019 - CDL SCREENING	\$1,354	\$1,400	\$1,488	\$1,400	-	0.00%
433020 - DRUG & ALCOHOL TESTING	-	\$600	\$300	\$600	-	0.00%
434001 - TEMPORARY EMPLOYMENT	\$72,587	\$83,200	\$99,221	\$93,600	\$10,400	12.50%
434002 - CODIFICATION SERVICE	\$3,658	\$3,600	\$3,841	\$3,600	-	0.00%
494604 - TRANSLATION SERVICES	-	\$2,000	\$2,000	-	-\$2,000	-
494606 - OTHER PROFESSIONAL SERVICES	-	\$10,500	\$10,500	-	-\$10,500	-
433023 - GEMT COLLECTION FEES	\$25,000	\$30,000	\$30,000	\$30,000	-	0.00%
433025 - LAKECOMM SHARE	-	\$961,778	\$961,778	\$1,310,855	\$349,077	36.29%
44 - Contractual Services	\$1,930,037	\$2,848,432	\$2,742,445	\$3,123,067	\$274,635	9.64%
441104 - WASTE REMOVAL	\$7,505	\$8,000	\$8,000	\$8,000	-	0.00%
441105 - NORTH SHORE SANITARY DIST	\$2,359	\$2,860	\$2,276	\$2,840	-\$20	-0.70%
442301 - CUSTODIAL SERVICE	\$55,486	\$57,950	\$57,950	\$57,950	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
442401 - TREE REMOVAL	\$128,301	\$125,000	\$125,000	\$165,000	\$40,000	32.00%
442402 - TREE PROGRAM	\$59,787	\$60,000	\$60,000	\$60,000	-	0.00%
442403 - CONTRACT MOWING	\$140,310	\$151,000	\$146,500	\$159,500	\$8,500	5.63%
443001 - CLOUD & NETWORK SERVICES	\$502,637	\$519,973	\$508,560	\$518,491	-\$1,482	-0.29%
443003 - OFFICE EQUIP MAINTENANCE	-	\$1,800	\$1,250	\$1,800	-	0.00%
443004 - COMPUTER HARDWARE MAINT	\$52,830	\$91,000	\$89,500	\$99,625	\$8,625	9.48%
443005 - COMP SOFTWARE MAINTENANCE	\$186,392	\$277,380	\$264,874	\$304,867	\$27,487	9.91%
443006 - TELECOM MAINTENANCE	\$15,067	\$22,235	\$21,880	\$19,965	-\$2,270	-10.21%
443007 - EQUIPMENT MAINTENANCE	\$139,596	\$170,550	\$109,175	\$185,400	\$14,850	8.71%
443008 - BUILDING MAINTENANCE	\$172,740	\$229,185	\$219,200	\$246,535	\$17,350	7.57%
443009 - OPTICOM MAINTENANCE	\$3,017	\$6,800	\$3,300	\$5,400	-\$1,400	-20.59%
443010 - AUTO & TRUCK MAINT	\$75,797	\$81,770	\$78,500	\$85,020	\$3,250	3.97%
443011 - RADIO MAINTENANCE	\$1,787	\$18,250	\$12,400	\$165,350	\$147,100	806.03%
443012 - STREET SURFACING-MAINT	\$18,409	\$22,000	\$22,000	\$22,000	-	0.00%
443016 - SIDEWALK MAINTENANCE	\$15,939	\$18,000	\$18,000	\$20,000	\$2,000	11.11%
443017 - LANDSCAPE MAINTENANCE	\$32,909	\$37,000	\$37,861	\$47,000	\$10,000	27.03%
443018 - STREET SWEEPING MAINT	\$44,866	\$90,000	\$90,000	\$100,000	\$10,000	11.11%
443019 - STREET LIGHTS MAINTENANCE	\$30,717	\$30,000	\$30,000	\$30,000	-	0.00%
443020 - PUMPING- MAINTENANCE	\$9,957	\$20,000	\$20,000	\$20,000	-	0.00%
443024 - STORM SEWER MAINTENANCE	\$5,230	\$6,500	\$6,500	\$6,500	-	0.00%
443027 - FIREARM MAINTENANCE	\$1,912	\$1,500	\$1,500	\$1,500	-	0.00%
443028 - VEHICLE ACCESSORIES	\$73	\$1,300	\$1,300	\$1,750	\$450	34.62%
443029 - PEDESTRIAN PATH MAINT	\$719	\$1,000	\$1,000	\$1,000	-	0.00%
443030 - EMERGENCY SIREN MAINT	\$875	\$12,000	\$9,502	\$15,000	\$3,000	25.00%
443031 - TREE MAINTENANCE	\$3,275	\$3,500	\$3,500	\$3,500	-	0.00%
444201 - EQUIPMENT RENTAL	\$3,504	\$4,000	\$4,000	\$4,000	-	0.00%
444202 - OFFICE MACHINE RENTAL	\$30,143	\$30,115	\$29,778	\$45,085	\$14,970	49.71%
444204 - BODY CAMERA SERVICE AGRMNT	\$129,257	\$372,600	\$378,300	\$384,639	\$12,039	3.23%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
444205 - IN-SQUAD CAM SERVICE AGRMNT	\$58,640	\$95,764	\$95,764	\$68,100	-\$27,664	-28.89%
494502 - 911 CALL TAKING/WORKSTAT MAINT	-	\$39,300	\$39,300	-	-\$39,300	-
443002 - NETWORK SERVICES	-	\$94,300	\$94,975	\$104,250	\$9,950	10.55%
444206 - DRONE SERVICE AGREEMENT	-	\$60,000	\$65,000	\$70,000	\$10,000	16.67%
444207 - FLOCK CAMERA CONTRACT	-	\$85,800	\$85,800	\$93,000	\$7,200	8.39%
45 - Other Cont. Services	\$1,330,877	\$2,154,485	\$2,063,997	\$1,667,605	-\$486,880	-22.60%
450001 - MOSQUITO CONTROL	\$83,000	\$83,000	\$83,000	\$104,000	\$21,000	25.30%
450003 - PRINTING & PUBLISHING SERVICES	\$4,048	\$4,425	\$5,741	\$5,315	\$890	20.11%
450004 - MISC SERVICES	\$16,544	\$20,700	\$21,800	\$21,900	\$1,200	5.80%
450006 - RECORDING FEES	\$570	\$550	\$550	\$550	-	0.00%
450007 - NIPAS	\$18,690	\$39,710	\$39,710	\$15,110	-\$24,600	-61.95%
450008 - CRIME PREVENTION	\$11,970	\$13,265	\$13,265	\$15,465	\$2,200	16.58%
450009 - CRIME LAB	\$47,831	\$55,000	\$47,831	\$55,000	-	0.00%
450010 - CRIME STOPPERS	-	\$1,000	\$1,000	\$1,000	-	0.00%
450011 - MAJOR INVEST TASK FORCE	\$8,043	\$10,600	\$9,000	\$30,600	\$20,000	188.68%
450013 - SERVICE CHARGE	\$48,845	\$57,365	\$55,741	\$57,690	\$325	0.57%
450014 - PUBLIC EDUCATION/DARE	\$9,944	\$15,500	\$15,500	\$15,500	-	0.00%
450015 - REIMBURSED CHARGES	\$100	\$500	\$500	\$500	-	0.00%
450016 - PROPERTY TAXES	-\$39	\$6,000	\$5,000	\$5,000	-\$1,000	-16.67%
450017 - BANK CHARGES	\$114,265	\$50,000	\$85,000	\$50,000	-	0.00%
450019 - K9 TRAINING FEES	\$11,711	\$12,800	\$12,000	\$13,400	\$600	4.69%
450022 - HEARING OFFICER	\$5,513	\$12,000	\$6,000	\$12,000	-	0.00%
450027 - STREET SIGNALS	\$35,757	\$52,000	\$48,000	\$52,000	-	0.00%
450028 - EMERALD ASH BORER PROGRAM	\$28,699	\$29,000	\$29,000	\$30,000	\$1,000	3.45%
452001 - LIABILITY INSURANCE	\$202,983	\$203,220	\$203,083	\$188,485	-\$14,735	-7.25%
452002 - AUTO INSURANCE	\$77,461	\$77,551	\$77,500	\$71,935	-\$5,616	-7.24%
452003 - PROPERTY INSURANCE	\$33,885	\$33,925	\$33,903	\$31,475	-\$2,450	-7.22%
452004 - OFFICIAL BONDS	\$20	\$1,600	\$3,099	\$3,500	\$1,900	118.75%
452005 - INSURANCE DEDUCTIBLE	\$23,454	\$19,000	\$25,000	\$19,000	-	0.00%
452007 - DAMAGE TO VILLAGE PROPERTY	\$22,727	\$50,000	\$50,000	\$50,000	-	0.00%
453001 - PAGER RENTAL	\$1,452	\$1,700	\$1,464	\$1,800	\$100	5.88%
453004 - TELEPHONE SERVICE	\$25,485	\$36,850	\$23,686	\$31,650	-\$5,200	-14.11%
453006 - MOBILE PHONE	\$43,694	\$79,300	\$62,957	\$74,840	-\$4,460	-5.62%
453008 - LEASED PHONE LINE	-	\$2,200	-	-	-\$2,200	-

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
453010 - MOBILE DATA SERVICE	\$36,797	\$41,720	\$39,487	\$43,285	\$1,565	3.75%
454001 - PUBLIC RELATIONS	\$54,393	\$61,375	\$68,775	\$66,270	\$4,895	7.98%
454002 - MARKETING EXPENSE	\$96,923	\$100,000	\$125,000	\$150,000	\$50,000	50.00%
458001 - TRAINING & SCHOOLS	\$148,279	\$286,514	\$223,645	\$246,150	-\$40,364	-14.09%
458002 - MEETING AND CONVENTION	\$27,022	\$45,475	\$37,741	\$43,295	-\$2,180	-4.79%
458003 - DUES & SUBSCRIPTIONS	\$46,475	\$46,605	\$44,441	\$41,790	-\$4,815	-10.33%
458004 - CAR EXPENSE/MILEAGE REIMB	\$4,343	\$4,600	\$3,808	\$3,400	-\$1,200	-26.09%
458005 - INFO SYSTEMS TRAINING	\$9,852	\$13,575	\$10,950	\$14,900	\$1,325	9.76%
458006 - ACADEMY TRAINING	\$30,142	\$95,000	\$59,960	\$100,800	\$5,800	6.11%
494204 - EMERGENCY BACKUP (UPS/GENERAT)	-	\$13,700	\$13,700	-	-\$13,700	-
494301 - TELEPHONE SERVICE/9-1-1 TRUNKS	-	\$5,000	\$5,000	-	-\$5,000	-
494304 - MICROWAVE/BROADBAND-NOT ESINET	-	\$104,000	\$104,000	-	-\$104,000	-
494511 - RADIO SYSTEM MAINT	-	\$192,480	\$192,480	-	-\$192,480	-
494521 - CAD SYS HARDWARE MAINT	-	\$20,700	\$20,700	-	-\$20,700	-
494522 - CAD SYS SOFTWARE MAINT	-	\$40,560	\$40,560	-	-\$40,560	-
494523 - CAD SYS MDC MAINT	-	\$10,000	\$10,000	-	-\$10,000	-
494531 - GIS/MAPPING MAINT	-	\$2,850	\$2,850	-	-\$2,850	-
494541 - OTHER SOFTWARE MAINTENANCE	-	\$17,550	\$17,550	-	-\$17,550	-
494551 - VOICE/DATA LOG REC MAINT	-	\$14,000	\$14,000	-	-\$14,000	-
494561 - EMD MAINTENANCE	-	\$54,500	\$54,500	-	-\$54,500	-
494571 - OTHER EQUIP MAINTENANCE	-	\$15,520	\$15,520	-	-\$15,520	-
46 - Supplies	\$930,423	\$1,202,265	\$1,192,492	\$1,303,580	\$101,315	8.43%
461001 - OFFICE SUPPLIES	\$16,798	\$24,300	\$22,185	\$23,200	-\$1,100	-4.53%
461002 - COPIER/FAX SUPPLIES	\$3,024	\$2,850	\$3,400	\$3,850	\$1,000	35.09%
461003 - COMPUTER SUPPLIES	\$2,482	\$8,550	\$5,230	\$8,150	-\$400	-4.68%
461004 - PRINTING & PUBLISHING SUPPLIES	\$7,781	\$12,800	\$11,100	\$17,100	\$4,300	33.59%
461005 - POSTAGE	\$3,197	\$6,600	\$6,461	\$6,750	\$150	2.27%
461006 - CHEMICALS	\$3,240	\$3,250	\$3,250	\$3,250	-	0.00%
461007 - REFERENCE MATERIALS	\$3,823	\$8,200	\$6,909	\$9,700	\$1,500	18.29%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
461008 - MISC OTHER SUPPLIES	\$3,694	\$5,900	\$5,900	\$5,900	-	0.00%
461009 - FIELD SUPPLIES	\$615	\$1,750	\$1,750	\$1,750	-	0.00%
461010 - SPECIALTY SUPPLIES	-	\$50	-	\$50	-	0.00%
461012 - SMALL TOOLS	\$6,394	\$8,350	\$7,095	\$14,100	\$5,750	68.86%
461013 - HOUSEKEEPING SUPPLIES	\$21,810	\$29,000	\$27,507	\$30,000	\$1,000	3.45%
461014 - SAFETY SUPPLIES	\$12,145	\$25,450	\$21,668	\$35,875	\$10,425	40.96%
461015 - MEDICAL SUPPLIES	\$35,727	\$36,500	\$33,156	\$38,000	\$1,500	4.11%
461021 - COMMUNICATION SUPPLIES	\$221	\$300	\$235	\$400	\$100	33.33%
461022 - FIREARMS AMMUNITION	\$18,456	\$19,900	\$19,900	\$25,000	\$5,100	25.63%
461023 - PRISONER SUPPLIES	\$1,058	\$1,500	\$1,500	\$1,500	-	0.00%
461024 - EVIDENCE SUPPLIES	\$7,313	\$7,000	\$7,000	\$7,750	\$750	10.71%
461025 - AGG MATERIAL	\$6,148	\$9,000	\$9,000	\$9,000	-	0.00%
461026 - SIGNS	\$10,812	\$10,000	\$10,000	\$12,000	\$2,000	20.00%
461027 - ICE CONTROL	\$190,631	\$281,000	\$325,000	\$297,000	\$16,000	5.69%
461028 - MAINTENANCE SUPPLIES	\$5,494	\$13,800	\$10,905	\$14,800	\$1,000	7.25%
461030 - AUTO & TRUCK MAINT SUPPLY	\$41,644	\$44,000	\$42,500	\$45,000	\$1,000	2.27%
461033 - PUBLIC ED SUPPLIES	\$1,291	\$4,500	\$4,250	\$5,500	\$1,000	22.22%
461036 - ANIMAL CONTROL- MISC	\$1,765	\$3,000	\$3,000	\$3,300	\$300	10.00%
461037 - MICROFILMING	\$6,411	\$8,200	\$7,500	\$8,200	-	0.00%
461038 - FIREARM ACCESSORIES	\$2,029	\$1,500	\$1,500	\$6,900	\$5,400	360.00%
461039 - KITCHEN SUPPLIES	\$1,870	\$3,000	\$3,000	\$3,000	-	0.00%
461040 - K9 UNIT SUPPLIES	\$13,372	\$14,550	\$14,550	\$25,500	\$10,950	75.26%
461042 - MAILBOX REPLACEMENT	\$744	\$3,500	\$3,500	\$3,500	-	0.00%
462101 - NATURAL GAS	\$5,578	\$6,500	\$6,238	\$6,500	-	0.00%
462201 - ELECTRIC STREET LIGHTING	\$159,189	\$120,000	\$120,000	\$150,000	\$30,000	25.00%
462202 - ELECTRIC PUMP/LFT STATION	\$6,214	\$5,600	\$5,600	\$5,600	-	0.00%
465001 - MISC OTHER CAPITAL ITEMS	\$12,454	\$12,600	\$11,975	\$15,000	\$2,400	19.05%
465002 - TELECOM EQUIPMENT	-	\$5,300	\$5,950	\$6,900	\$1,600	30.19%
465003 - OFFICE FURNITURE	\$31,941	\$25,590	\$22,390	\$22,700	-\$2,890	-11.29%
465004 - COMPUTER HARDWARE	\$98,645	\$220,625	\$216,287	\$192,455	-\$28,170	-12.77%
465005 - COMPUTER SOFTWARE	-	\$13,450	\$11,251	\$13,200	-\$250	-1.86%
465006 - COMMUNICATIONS EQUIPMENT	\$714	\$3,700	\$1,800	\$3,900	\$200	5.41%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
465007 - OFFICE EQUIPMENT	\$26	\$250	\$250	\$250	-	0.00%
465008 - MACHINERY & EQUIPMENT	\$124,180	\$82,250	\$77,300	\$101,500	\$19,250	23.40%
465009 - RADIO EQUIPMENT	\$3,246	\$8,600	\$7,350	\$8,600	-	0.00%
465010 - BUILDING IMPROVEMENT	\$25,032	\$30,700	\$29,750	\$29,200	-\$1,500	-4.89%
465012 - FIREARMS	-	\$9,400	\$9,400	\$7,150	-\$2,250	-23.94%
465014 - K9 UNIT	-	\$11,200	-	\$10,000	-\$1,200	-10.71%
465015 - DUI EQUIPMENT	\$694	\$1,200	\$1,200	\$1,200	-	0.00%
465016 - FIRE HOSE	\$4,945	\$6,000	\$5,950	\$6,500	\$500	8.33%
465017 - FIRE FIGHTING GEAR	\$27,578	\$35,000	\$34,850	\$35,000	-	0.00%
465018 - MOBILE DATA COMPUTERS	-	-	-	\$10,900	\$10,900	-
494208 - OTHER FACILITY COSTS	-	\$6,000	\$6,000	-	-\$6,000	-
465019 - VEHICLE TECHNOLOGY	-	-	-	\$11,000	\$11,000	-
49 - Other Financing Uses	\$292,901	\$431,250	\$507,450	\$490,750	\$59,500	13.80%
491001 - COMMUNITY EVENTS	\$49,682	\$75,000	\$100,000	\$104,500	\$29,500	39.33%
491002 - GURNEE DAYS	\$20,388	\$25,000	\$26,200	\$50,000	\$25,000	100.00%
491004 - QUASI GOVERNMENT DUES	\$22,983	\$27,750	\$27,750	\$27,750	-	0.00%
491005 - DEPARTMENT CONTINGENCY	\$198,847	\$50,000	\$200,000	\$50,000	-	0.00%
491010 - YOUTH LEADERSHIP INITIATIVE	\$1,000	\$3,500	\$3,500	\$8,500	\$5,000	142.86%
491012 - GURNEE CARES COMMUNITY GRANTS	-	\$250,000	\$150,000	\$250,000	-	0.00%
47 - Capital	-	\$67,000	\$67,000	-	-\$67,000	-
494702 - 911 CALL TAKING EQUIPMENT	-	\$3,000	\$3,000	-	-\$3,000	-
494711 - RADIO SYS EQUIPMENT	-	\$5,000	\$5,000	-	-\$5,000	-
494721 - CAD SYS HARDWARE	-	\$5,000	\$5,000	-	-\$5,000	-
494723 - CAD SYS MDC	-	\$54,000	\$54,000	-	-\$54,000	-
54 - Fund Transfers Out	\$12,902,830	\$8,230,620	\$8,230,620	\$9,636,988	\$1,406,368	17.09%
493006 - CAPITAL IMPROVEMENT FUND	\$2,750,000	-	-	-	-	0.00%
493009 - GOLF COURSE FUND	\$1,000,000	-	-	-	-	0.00%
493011 - WATER & SEWER CAPITAL FUND	\$250,000	-	-	-	-	0.00%
493031 - TRANSFER TO FLEET SERVICES	\$1,039,930	\$851,620	\$851,620	\$949,298	\$97,678	11.47%
493033 - TRANSFER TO HEALTH INSURANCE	\$4,492,900	\$4,308,000	\$4,308,000	\$5,420,690	\$1,112,690	25.83%
493034 - TRANSFER TO ECON DEV FUND	\$3,370,000	\$3,071,000	\$3,071,000	\$3,267,000	\$196,000	6.38%
Total Expenditures	\$52,492,859	\$53,435,761	\$52,419,044	\$55,603,704	\$2,167,943	4.06%

122-Motor Fuel Tax Fund

The Illinois Motor Fuel Tax (MFT) Fund is derived from a tax on the privilege of operating motor vehicles on public highways and operating recreational watercraft on the waters of the State. It is based on the consumption of motor fuel. Illinois motor fuel taxes are 38.0 cents per gallon on non-diesel fuel and 45.5 cents per gallon on diesel fuel. The State of Illinois distributes 54.4% of the monies to local, county, municipal and road districts based on a statutory formula. Of the 54.4%, municipalities share 49.1% of that based on population. 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.

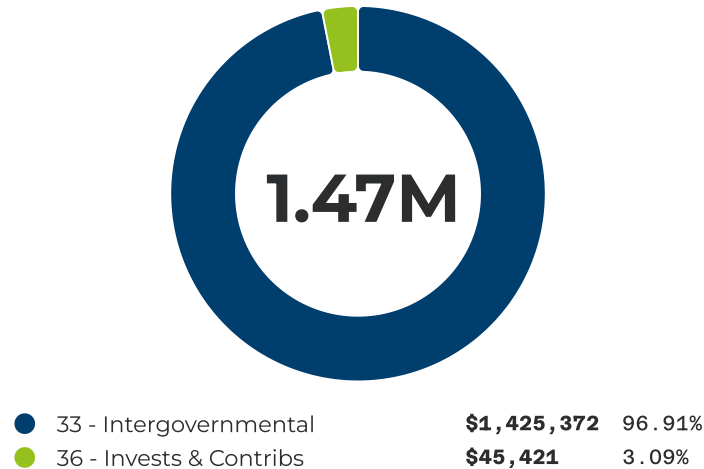
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Revenues						
33 - Intergovernmental	\$1,387,324	\$1,366,417	\$1,395,000	\$1,425,372	\$58,955	4.31%
36 - Invests & Contribs	\$39,892	\$25,000	\$75,000	\$45,421	\$20,421	81.68%
Total Revenues	\$1,427,215	\$1,391,417	\$1,470,000	\$1,470,793	\$79,376	5.70%
Expenditures						
44 - Contractual Services	\$1,350,000	\$1,429,670	\$1,429,670	\$1,445,000	\$15,330	1.07%
Total Expenditures	\$1,350,000	\$1,429,670	\$1,429,670	\$1,445,000	\$15,330	1.07%
Total Revenues Less Expenditures	\$77,215	-\$38,253	\$40,330	\$25,793	\$64,046	-167.43%

Revenues by Character Code

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.

FY 2026/2027 Budget



Revenues by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
33 - Intergovernmental	\$1,387,324	\$1,366,417	\$1,395,000	\$1,425,372	\$58,955	4.31%
36 - Invests & Contribs	\$39,892	\$25,000	\$75,000	\$45,421	\$20,421	81.68%
Total Revenues	\$1,427,215	\$1,391,417	\$1,470,000	\$1,470,793	\$79,376	5.70%

FY 2025/2026 Review

MFT Fund revenues are expected to finish at \$1.47M compared to a budget of \$1.39M.

- 33 - Intergovernmental Revenue is expected to finish \$29K over budget. The Village utilizes the IML estimates for both projected and next year's budgeted revenue.
- 36 - Investments & Contributions Is expected to finish \$50K over budget.

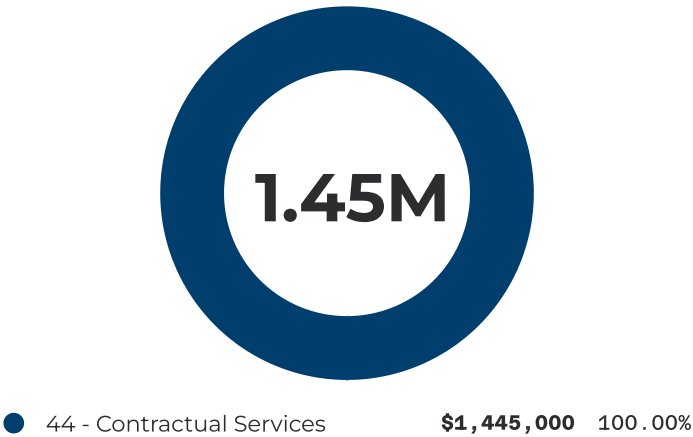
FY 2026/2027 Summary

Revenues are budgeted at \$1.47M, \$79K or 5.70% ahead of last year based on the IML estimates of state distributions.

Expenditures by Character Code

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.

FY 2026/2027 Budget



Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
44 - Contractual Services	\$1,350,000	\$1,429,670	\$1,429,670	\$1,445,000	\$15,330	1.07%
Total Expenditures	\$1,350,000	\$1,429,670	\$1,429,670	\$1,445,000	\$15,330	1.07%

FY 2025/2026 Review

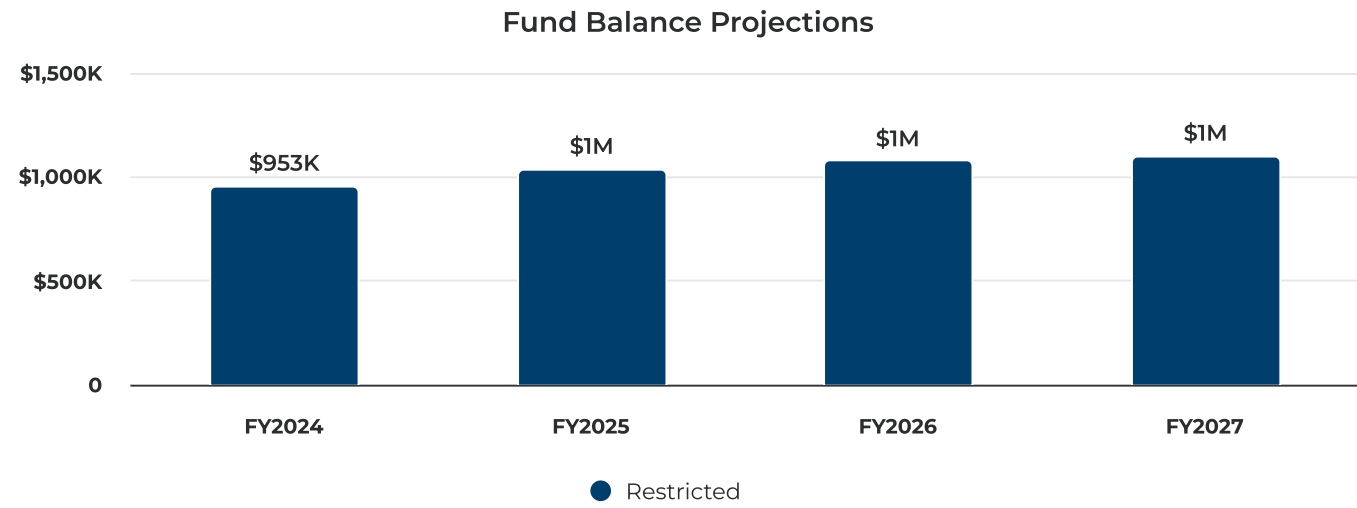
MFT Fund expenditures are projected to finish at \$1.43M compared to a budget of \$1.43M.

FY 2026/2027 Summary

The MFT Budget is \$1.45M an increase of \$15K or 1.07% compared to the prior year's budget.

- 44 - Contractual Services is up \$15K or 1.07% due to the size of the road surfacing program.

Fund Balance



Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026	FY 2027
Restricted	\$953,326	\$1,035,397	\$1,075,727	\$1,101,520
Total Fund Balance	\$953,326	\$1,035,397	\$1,075,727	\$1,101,520

Revenue Line Item Detail

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
122 - Motor Fuel Tax Fund	\$1,427,215	\$1,391,417	\$1,470,000	\$1,470,793	\$79,376	5.70%
33 - Intergovernmental	\$1,387,324	\$1,366,417	\$1,395,000	\$1,425,372	\$58,955	4.31%
333503 - MOTOR FUEL TAX	\$690,295	\$660,179	\$670,000	\$667,548	\$7,369	1.12%
333510 - TRANSPORTATION RENEWAL FUND	\$697,029	\$706,238	\$725,000	\$757,824	\$51,586	7.30%
36 - Invests & Contribs	\$39,892	\$25,000	\$75,000	\$45,421	\$20,421	81.68%
336101 - INTEREST INCOME	\$39,892	\$25,000	\$75,000	\$45,421	\$20,421	81.68%
Total Revenues	\$1,427,215	\$1,391,417	\$1,470,000	\$1,470,793	\$79,376	5.70%

Expenditure Line Item Detail

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
122 - Motor Fuel Tax Fund	\$1,350,000	\$1,429,670	\$1,429,670	\$1,445,000	\$15,330	1.07%
7540 - Motor Fuel Tax Administration	\$1,350,000	\$1,429,670	\$1,429,670	\$1,445,000	\$15,330	1.07%
44 - Contractual Services	\$1,350,000	\$1,429,670	\$1,429,670	\$1,445,000	\$15,330	1.07%
443012 - STREET SURFACING-MAINT	\$1,350,000	\$1,429,670	\$1,429,670	\$1,445,000	\$15,330	1.07%
Total Expenditures	\$1,350,000	\$1,429,670	\$1,429,670	\$1,445,000	\$15,330	1.07%

124-PD Restricted Revenue Fund

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.

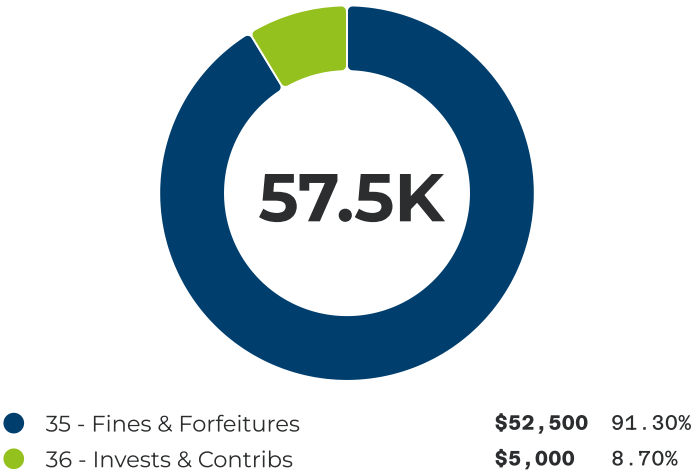
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Revenues						
35 - Fines & Forfeitures	\$66,810	\$152,500	\$158,000	\$52,500	-\$100,000	-65.57%
36 - Invests & Contribs	\$6,908	\$5,000	\$6,000	\$5,000	-	0.00%
Total Revenues	\$73,718	\$157,500	\$164,000	\$57,500	-\$100,000	-63.49%
Expenditures						
44 - Contractual Services	\$10,846	\$20,500	\$14,000	-	-\$20,500	-
45 - Other Cont. Services	-	\$18,500	-	-	-\$18,500	-
46 - Supplies	-	\$7,500	-	-	-\$7,500	-
47 - Capital	-	\$137,315	\$99,831	\$30,000	-\$107,315	-78.15%
Total Expenditures	\$10,846	\$183,815	\$113,831	\$30,000	-\$153,815	-83.68%
Total Revenues Less Expenditures	\$62,872	-\$26,315	\$50,169	\$27,500	\$53,815	-204.50%

Revenues by Character Code

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.

FY 2026/2027 Budget



Revenues by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
35 - Fines & Forfeitures	\$66,810	\$152,500	\$158,000	\$52,500	-\$100,000	-65.57%
36 - Invests & Contribs	\$6,908	\$5,000	\$6,000	\$5,000	-	0.00%
Total Revenues	\$73,718	\$157,500	\$164,000	\$57,500	-\$100,000	-63.49%

FY 2025/2026 Review

Revenues are projected to finish at \$164K on a budget of \$158K.

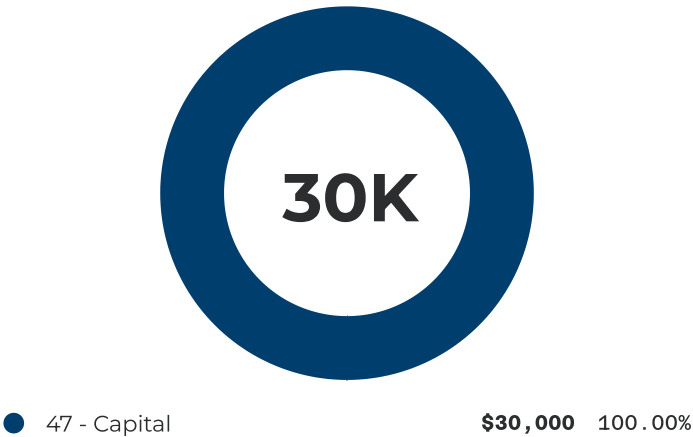
FY 2026/2027 Summary

Revenues are budgeted at \$58K a decrease of \$100K or 63.49% due to the expiration of a sharing program.

Expenditures by Character Code

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

FY 2026/2027 Budget



Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
44 - Contractual Services	\$10,846	\$20,500	\$14,000	-	-\$20,500	-
45 - Other Cont. Services	-	\$18,500	-	-	-\$18,500	-
46 - Supplies	-	\$7,500	-	-	-\$7,500	-
47 - Capital	-	\$137,315	\$99,831	\$30,000	-\$107,315	-78.15%
Total Expenditures	\$10,846	\$183,815	\$113,831	\$30,000	-\$153,815	-83.68%

FY 2025/2026 Review

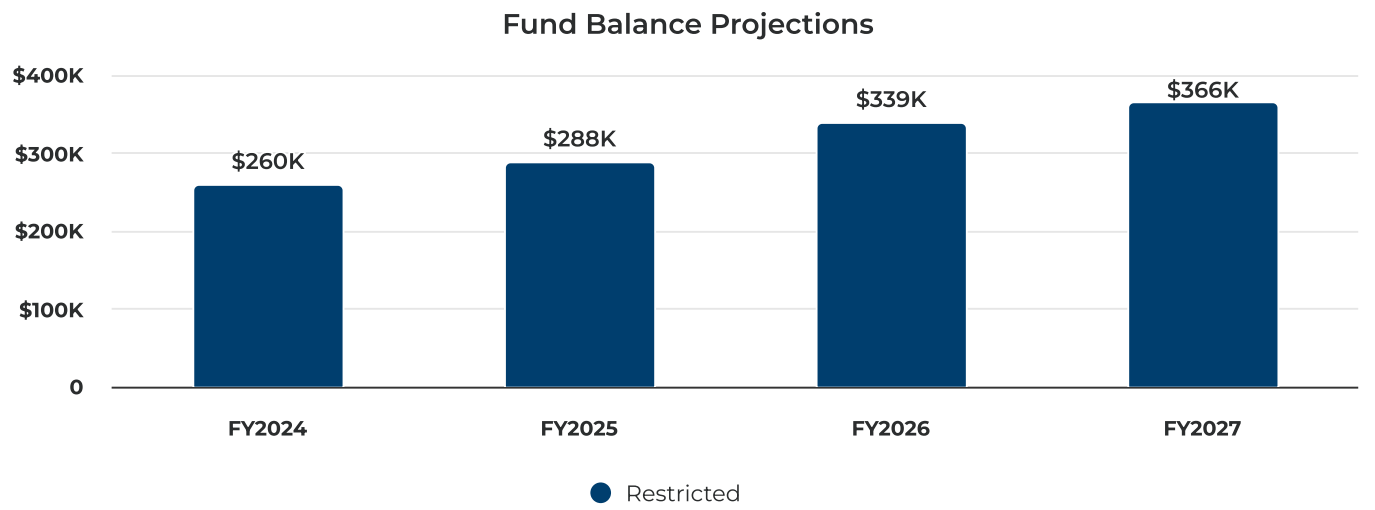
Expenditures are projected to finish the year at \$114K on a budget of \$184K.

FY 2026/2027 Summary

Expenditures are budgeted at \$30K a decrease of \$154K or 83.68%. Notable variances include:

- 47 - Capital is down \$154K or 83.68% based on capital needs.

Fund Balance



Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026	FY 2027
Restricted	\$259,515	\$288,416	\$338,585	\$366,085
Total Fund Balance	\$259,515	\$288,416	\$338,585	\$366,085

Revenue Line Item Detail

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
124 - PD Restricted Revenue Fund	\$73,718	\$157,500	\$164,000	\$57,500	-\$100,000	-63.49%
35 - Fines & Forfeitures	\$66,810	\$152,500	\$158,000	\$52,500	-\$100,000	-65.57%
335202 - FEDERAL SEIZURE	\$58,834	\$150,000	\$150,000	\$50,000	-\$100,000	-66.67%
335203 - STATE SEIZURE	\$7,977	\$2,500	\$8,000	\$2,500	-	0.00%
36 - Invests & Contribs	\$6,908	\$5,000	\$6,000	\$5,000	-	0.00%
336101 - INTEREST INCOME	\$6,908	\$5,000	\$6,000	\$5,000	-	0.00%
Total Revenues	\$73,718	\$157,500	\$164,000	\$57,500	-\$100,000	-63.49%

Expenditure Line Item Detail

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
124 - PD Restricted Revenue Fund	\$10,846	\$183,815	\$113,831	\$30,000	-\$153,815	-83.68%
4015 - PD Restricted Forfeit IL/Local	-	\$10,000	-	\$10,000	-	0.00%
47 - Capital	-	\$10,000	-	\$10,000	-	0.00%
475102 - MACHINERY & EQUIPMENT	-	\$10,000	-	\$10,000	-	0.00%
4016 - PD Restricted Forfeit State	\$2,646	\$145,815	\$86,581	\$10,000	-\$135,815	-93.14%
44 - Contractual Services	\$2,646	\$6,500	-	-	-\$6,500	-
443001 - CLOUD & NETWORK SERVICES	\$2,646	\$6,500	-	-	-\$6,500	-
45 - Other Cont. Services	-	\$17,500	-	-	-\$17,500	-
450019 - K9 TRAINING FEES	-	\$7,500	-	-	-\$7,500	-
458001 - TRAINING & SCHOOLS	-	\$10,000	-	-	-\$10,000	-
46 - Supplies	-	\$7,500	-	-	-\$7,500	-
461040 - K9 UNIT SUPPLIES	-	\$7,500	-	-	-\$7,500	-
47 - Capital	-	\$114,315	\$86,581	\$10,000	-\$104,315	-91.25%
475202 - VEHICLES	-	\$76,315	\$48,581	-	-\$76,315	-
475102 - MACHINERY & EQUIPMENT	-	\$38,000	\$38,000	\$10,000	-\$28,000	-73.68%
4017 - PD Restricted Forfeit Federal	\$8,200	\$28,000	\$27,250	\$10,000	-\$18,000	-64.29%
44 - Contractual Services	\$8,200	\$14,000	\$14,000	-	-\$14,000	-
443001 - CLOUD & NETWORK SERVICES	\$8,200	\$14,000	\$14,000	-	-\$14,000	-
45 - Other Cont. Services	-	\$1,000	-	-	-\$1,000	-
458001 - TRAINING & SCHOOLS	-	\$1,000	-	-	-\$1,000	-
47 - Capital	-	\$13,000	\$13,250	\$10,000	-\$3,000	-23.08%
475102 - MACHINERY & EQUIPMENT	-	\$13,000	\$13,250	\$10,000	-\$3,000	-23.08%
Total Expenditures	\$10,846	\$183,815	\$113,831	\$30,000	-\$153,815	-83.68%

125-Economic Development Fund

The Economic Development Fund was established with the FY 2024/2025 budget. The purpose of establishing the fund was 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.

Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Revenues						
53 - Fund Transfers In	\$3,370,000	\$3,071,000	\$3,071,000	\$3,267,000	\$196,000	6.38%
Total Revenues	\$3,370,000	\$3,071,000	\$3,071,000	\$3,267,000	\$196,000	6.38%
Expenditures						
43 - Prof & Tech Services	-	-	-	\$32,000	\$32,000	-
49 - Other Financing Uses	\$2,071,677	\$3,071,000	\$2,910,899	\$3,235,000	\$164,000	5.34%
Total Expenditures	\$2,071,677	\$3,071,000	\$2,910,899	\$3,267,000	\$196,000	6.38%
Total Revenues Less Expenditures	\$1,298,323	-	\$160,101	-	-	0.00%

Revenues by Character Code

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

FY 2026/2027 Budget



53 - Fund Transfers In \$3,267,000 100.00%

Revenues by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
53 - Fund Transfers In	\$3,370,000	\$3,071,000	\$3,071,000	\$3,267,000	\$196,000	6.38%
Total Revenues	\$3,370,000	\$3,071,000	\$3,071,000	\$3,267,000	\$196,000	6.38%

FY 2025/2026 Review

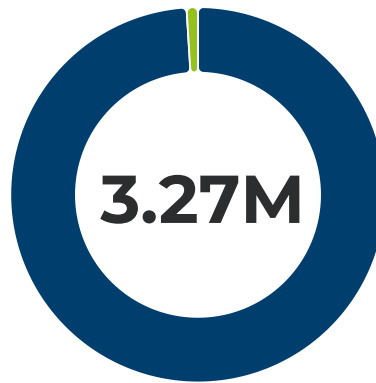
Revenues are projected to finish at budget of \$3.07M as a transfer from the 110 - General Fund.

FY 2026/2027 Summary

Revenues are budgeted at \$3.27M as a transfer from the 110 - General Fund, up \$196K or 6.38% based on outstanding or expiring incentive agreements.

Expenditures by Character Code

FY 2026/2027 Budget



49 - Other Financing Uses	\$3,235,000	99.02%
43 - Prof & Tech Services	\$32,000	0.98%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
43 - Prof & Tech Services	-	-	-	\$32,000	\$32,000	-
49 - Other Financing Uses	\$2,071,677	\$3,071,000	\$2,910,899	\$3,235,000	\$164,000	5.34%
Total Expenditures	\$2,071,677	\$3,071,000	\$2,910,899	\$3,267,000	\$196,000	6.38%

FY 2025/2026 Review

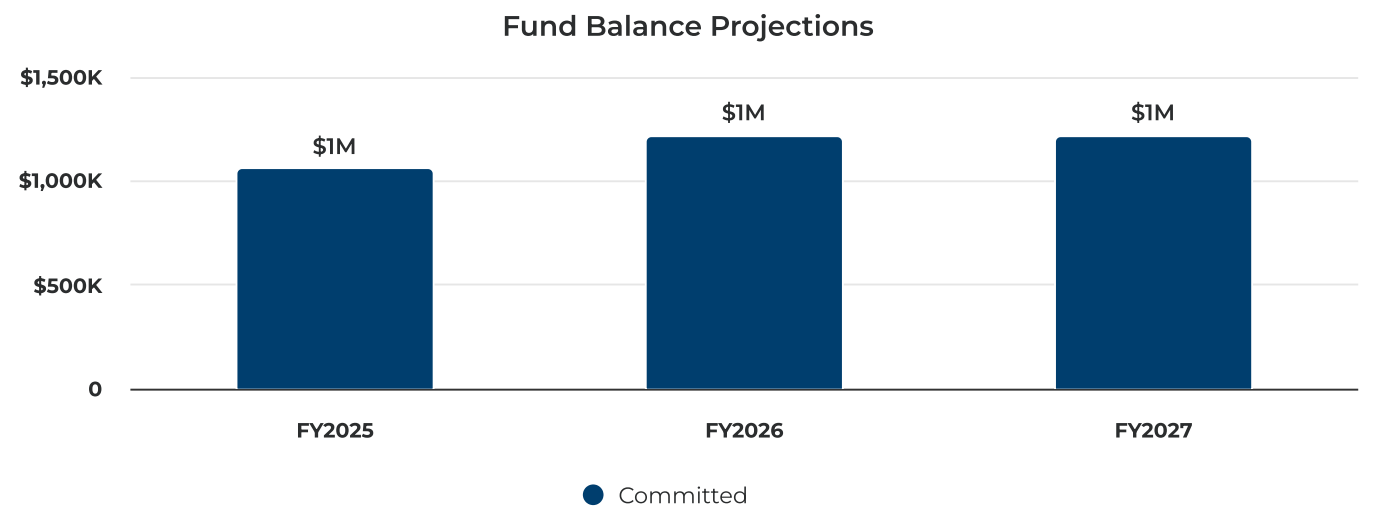
Expenditures are projected to finish at \$2.81M compared to a budget of \$3.07M primarily due to less than anticipated incentive rebates and the Economic Development Reserve.

FY 2026/2027 Summary

Budgeted expenditures total \$3.27M. The budget includes the following:

- Professional Services for a consultant to attract potential retailers.
- 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 6-years and a maximum of 20% of the overall capital need.
- The Village has a Hotel & Resort Tax sharing agreement with Great Wolf Lodge that has been in 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 other rebate agreements, 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 holding these reserves allows the Village to protect the 110 - General Fund balance.

Fund Balance



Financial Summary

Fund Balance	FY 2025	FY 2026	FY 2027
Committed	\$1,057,902	\$1,218,003	\$1,218,003
Total Fund Balance	\$1,057,902	\$1,218,003	\$1,218,003

Revenue Line Item Detail

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
125 - Economic Development Fund	\$3,370,000	\$3,071,000	\$3,071,000	\$3,267,000	\$196,000	6.38%
53 - Fund Transfers In	\$3,370,000	\$3,071,000	\$3,071,000	\$3,267,000	\$196,000	6.38%
339101 - GENERAL FUND	\$3,370,000	\$3,071,000	\$3,071,000	\$3,267,000	\$196,000	6.38%
Total Revenues	\$3,370,000	\$3,071,000	\$3,071,000	\$3,267,000	\$196,000	6.38%

Expenditure Line Item Detail

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
125 - Economic Development Fund	\$2,071,677	\$3,071,000	\$2,910,899	\$3,267,000	\$196,000	6.38%
1025 - Economic Development	\$2,071,677	\$3,071,000	\$2,910,899	\$3,267,000	\$196,000	6.38%
43 - Prof & Tech Services	-	-	-	\$32,000	\$32,000	-
433010 - CONSULTING SERVICES	-	-	-	\$32,000	\$32,000	-
49 - Other Financing Uses	\$2,071,677	\$3,071,000	\$2,910,899	\$3,235,000	\$164,000	5.34%
491003 - CONVENTION BUR CONTRIB	\$207,974	\$190,000	\$190,000	\$190,000	-	0.00%
491011 - CAPITAL GRANT PROGRAM	\$236,617	\$250,000	\$250,000	\$250,000	-	0.00%
493018 - GURNEE MILLS RECAPTURE	\$100,000	\$450,000	\$450,000	\$400,000	-\$50,000	-11.11%
493019 - GWL - HOTEL/RESORT TAX RECAP	\$1,336,678	\$1,350,000	\$1,550,000	\$1,550,000	\$200,000	14.81%
493030 - SFGA - AMUSEMENT TAX RECAPTURE	\$34,823	\$151,000	\$95,899	-	-\$151,000	-
493032 - REBATE AGREEMENTS	\$137,584	\$380,000	\$350,000	\$745,000	\$365,000	96.05%
494902 - RESERVE FOR ECONOMIC DEVELOPME	\$18,000	\$300,000	\$25,000	\$100,000	-\$200,000	-66.67%
Total Expenditures	\$2,071,677	\$3,071,000	\$2,910,899	\$3,267,000	\$196,000	6.38%

Incentive Agreements

In order to retain and expand the Village's tax base, the Village may utilize incentives in the form of tax sharing for significant business investment. Any agreement is unique to the opportunity, and the following guidelines and items are considered when formulating an incentive agreement:

Scale and Impact: Projects must generate significant new revenue and/or community benefit in order to be eligible for consideration.

Term: This refers to the length of the agreement. Typically, the Village will not exceed 6 years for agreements.

Village Base: Incentive agreements to attract a new business to a formerly recently occupied space will typically be structured so that the Village maintains the revenue generated from the former business. In these instances, the Village will set a base amount of revenue to be earned before any taxes are to be shared.

Direct Contribution: A direct contribution, if any, involves reimbursement for large capital investments unique to an individual property or location.

Rebate/Sharing: The Village may elect to rebate a portion or all of various taxes generated from a development or business for a set term and/or maximum amount. This may include any one of or a combination of: State Shared Municipal Sales Tax (MST), Home Rule Sales Tax (HMR), Amusement Tax, Food & Beverage Tax or Hotel Tax.

Great Wolf Lodge

Address: 1700 Nations Drive

Term: 20 Years (Agreement paused twelve months during transition from Key Lime Cove to Great Wolf Lodge in 2017-2018)

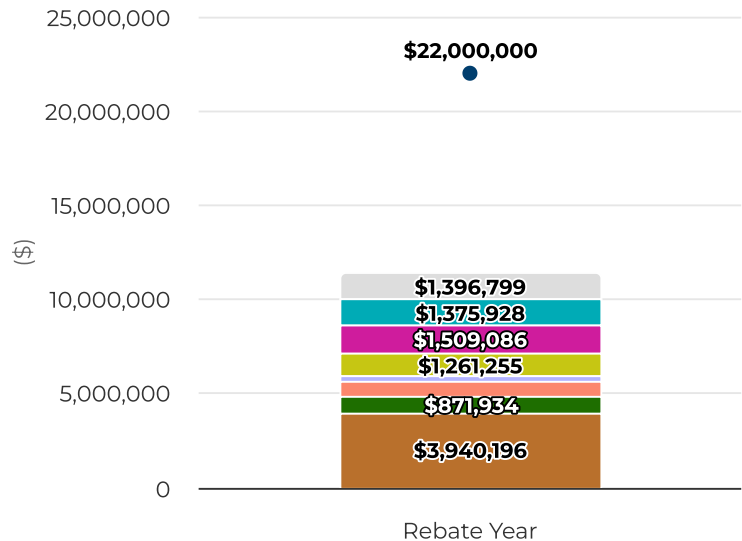
Village Base: \$713,630 for FY 2025-2026, increases annually by CPI

Direct Rebate: \$0

Tax Rebate/Sharing: \$22,000,000

Max Rebate/Sharing: \$22,000,000

Description: The Village agrees to rebate 100% of Resort Tax and 30% of Hotel Tax generated over a base amount up to a maximum rebate for a period of twenty years.



- Maximum Rebate
- Year 20 - 5/1-4/30/29
- Year 19 - 5/1-4/30/28
- Year 18 - 5/1-4/30/27
- Year 17 - 5/1-4/30/26
- Year 16 - 5/1-4/30/25
- Year 15 - 5/1-4/30/24
- Year 14 - 5/1-4/30/23
- Year 13 - 5/1-4/30/22
- Year 12 - 5/1-4/30/21
- Year 11 - 5/1-4/30/20
- Year 10 - 5/1-4/30/19
- Years 1-9 (Key Lime Cove)

Cooper's Hawk Winery & Restaurant

Address: 7735 Grand Avenue

2,000,000

Term: 6 Years

1,500,000

Village Base: \$0

Direct Rebate: \$600,000

1,000,000

Tax Rebate/Sharing: \$900,000

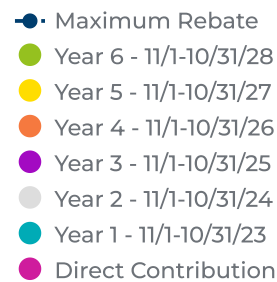
500,000

Max Rebate/Sharing: \$1,500,000

0

Description: The Village agrees to rebate 100% of MST and 50% of HMR Sales Tax generated up to a maximum rebate for a period of six years.

Rebate Year



Woody Buick-GMC of Gurnee

Address: 5589 Northridge Drive

2,000,000

Term: 5 Years

1,500,000

Village Base: \$300,000

Direct Rebate: \$0

Tax Rebate/Sharing: \$1,500,000

1,000,000

Max Rebate/Sharing: \$1,500,000

500,000

0

Description: The Village agrees to rebate 100% of MST Sales Tax generated over a base amount up to a maximum rebate for a period of five years.

Rebate Year



Muller Honda

Address: 7000 Grand Avenue

Term: 5 Years

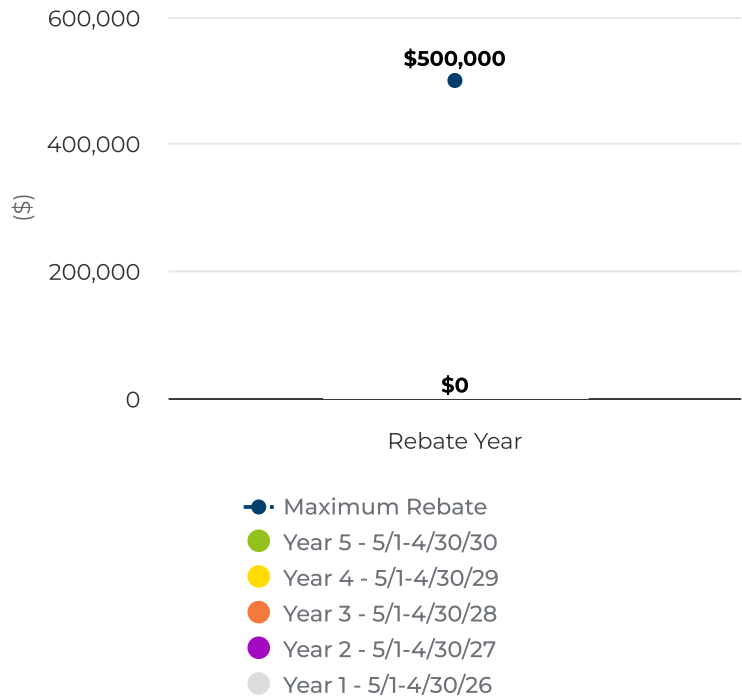
Village Base: \$475,000

Direct Rebate: \$0

Tax Rebate/Sharing: \$500,000

Max Rebate/Sharing: \$500,000

Description: The Village agrees to rebate 100% of MST and 100% of HMR Sales Tax generated over a base amount up to a maximum rebate for a period of five years.



Elite Motors (CarWise)

Address: 6460 Gurnee Mills Circle West

Term: 5 Years

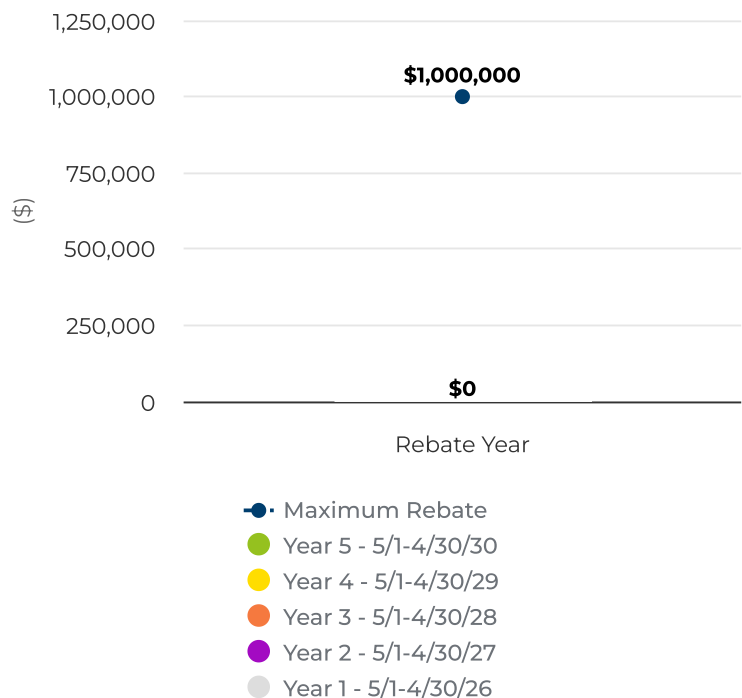
Village Base: \$0

Direct Rebate: \$0

Tax Rebate/Sharing: \$1,000,000

Max Rebate/Sharing: \$1,000,000

Description: The Village agrees to rebate 50% of MST and 50% of HMR Sales Tax generated up to a maximum rebate for a period of five years.



Ten Hotel & Residences

Address: 6161 Grand Avenue

1,500,000

\$1,325,000

Term: 6 Years

Village Base: \$125,000

1,000,000

Direct Rebate: \$25,000

(\$)

Tax Rebate/Sharing: \$1,300,000

500,000

Max Rebate/Sharing: \$1,325,000

0

Rebate Year

Description: The Village agrees to rebate 100% of MST, HMR, Hotel and Food & Beverage Tax generated over the Village base up to a maximum rebate for a period of six years.

- Maximum Rebate
- Year 6 - 10/1-9/30/31
- Year 5 - 10/1-9/30/30
- Year 4 - 10/1-9/30/29
- Year 3 - 10/1-9/30/28
- Year 2 - 10/1-9/30/27
- Year 1 - 10/1-9/30/26
- Direct Contribution

Gurnee Mills (Primark/Boot Barn)

Address: 6170 West Grand Avenue

3,000,000

Term: 6 Years

Village Base: \$200,000

2,000,000

\$2,000,000

Direct Rebate: \$0

(\$)

Tax Rebate/Sharing: \$2,000,000

1,000,000

Max Rebate/Sharing: \$2,000,000

0

\$0

Rebate Year

Description: The Village agrees to rebate 100% of MST and 100% of HMR Sales Tax generated over a base amount up to a maximum rebate for a period of six years.

- Maximum Rebate
- Year 6 - 12/1-11/30/31
- Year 5 - 12/1-11/30/30
- Year 4 - 12/1-11/30/29
- Year 3 - 12/1-11/30/28
- Year 2 - 12/1-11/30/27
- Year 1 - 12/1-11/30/26

Gurnee Mills (IKEA)

Address: 6170 West Grand Avenue

3,000,000

Term: 6 Years

Village Base: \$0

2,000,000

Direct Rebate: \$1,000,000

(\$)

Tax Rebate/Sharing: \$1,000,000

1,000,000

Max Rebate/Sharing: \$2,000,000

0

\$0

Rebate Year

Description: The Village agrees to rebate \$250,000 annually in years 1-4 as a direct rebate, and 100% of MST and 50% of HMR Sales Tax generated in years 3-6, up to a maximum rebate for a period of six years.

- Maximum Rebate
- Year 6 - 1/1-12/31/31
- Year 5 - 1/1-12/31/30
- Year 4 - 1/1-12/31/29
- Year 3 - 1/1-12/31/28
- Year 2 - 1/1-12/31/27
- Year 1 - 1/1-12/31/26

McCullough Kubota

Address: 7225 Grand Avenue

600,000

Term: 3 Years

Village Base: \$0

400,000

Direct Rebate: \$0

(\$)

Tax Rebate/Sharing: \$550,000

200,000

Max Rebate/Sharing: \$550,000

0

\$0

Rebate Year

Description: The Village agrees to rebate 100% of MST and 50% of HMR Sales Tax generated up to a maximum rebate for a period of three years.

- Maximum Rebate
- Year 3 - 5/1-4/30/29
- Year 2 - 5/1-4/30/28
- Year 1 - 5/1-4/30/27

131-Capital Improvement Fund

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

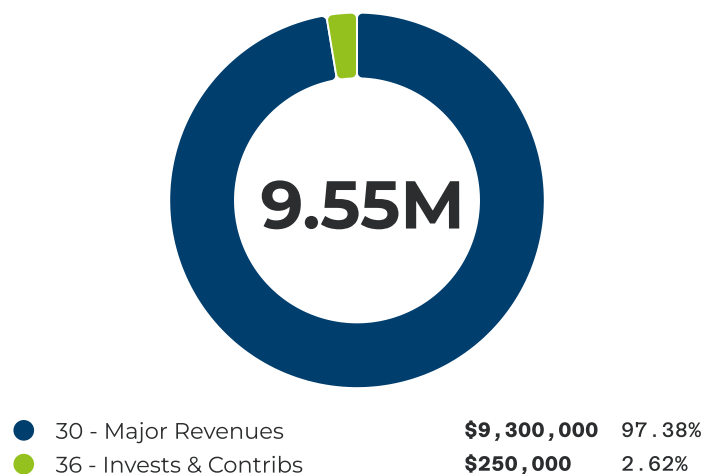
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Revenues						
30 - Major Revenues	\$5,773,688	\$5,700,000	\$6,200,000	\$9,300,000	\$3,600,000	63.16%
33 - Intergovernmental	\$226,587	-	-	-	-	0.00%
36 - Invests & Contribs	\$378,102	\$250,000	\$275,000	\$250,000	-	0.00%
53 - Fund Transfers In	\$2,876,928	-	\$24,570	-	-	0.00%
39 - Other Sources	\$82,398	\$50,000	\$50,000	-	-\$50,000	-
Total Revenues	\$9,337,703	\$6,000,000	\$6,549,570	\$9,550,000	\$3,550,000	59.17%
Expenditures						
43 - Prof & Tech Services	\$559,915	\$1,320,000	\$1,205,000	\$915,000	-\$405,000	-30.68%
44 - Contractual Services	\$3,306,120	\$6,440,000	\$5,809,558	\$8,025,000	\$1,585,000	24.61%
47 - Capital	\$3,887,874	\$3,877,000	\$3,207,490	\$6,812,400	\$2,935,400	75.71%
54 - Fund Transfers Out	\$1,117,700	\$1,234,500	\$1,234,500	\$1,423,000	\$188,500	15.27%
Total Expenditures	\$8,871,609	\$12,871,500	\$11,456,548	\$17,175,400	\$4,303,900	33.44%
Total Revenues Less Expenditures	\$466,094	-\$6,871,500	-\$4,906,978	-\$7,625,400	-\$753,900	10.97%

Revenues by Character Code

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% in FY 2014/2015 and from 1.00% to 1.50% in FY 2026/2027 with 50% dedicated 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.

FY 2026/2027 Budget



Revenues by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
30 - Major Revenues	\$5,773,688	\$5,700,000	\$6,200,000	\$9,300,000	\$3,600,000	63.16%
33 - Intergovernmental	\$226,587	-	-	-	-	0.00%
36 - Invests & Contribs	\$378,102	\$250,000	\$275,000	\$250,000	-	0.00%
53 - Fund Transfers In	\$2,876,928	-	\$24,570	-	-	0.00%
39 - Other Sources	\$82,398	\$50,000	\$50,000	-	-\$50,000	-
Total Revenues	\$9,337,703	\$6,000,000	\$6,549,570	\$9,550,000	\$3,550,000	59.17%

FY 2025/2026 Review

Capital Improvement Fund revenues are projected to finish at \$6.55M compared to a budget of \$6.00M. Notable variances include:

- 30 - Major Revenues is projected to finish \$500K over budget due to better than expected Home Rule Sales Tax.

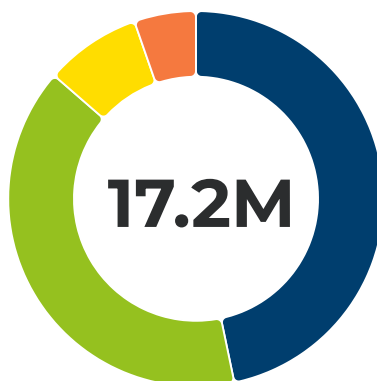
FY 2026/2027 Summary

Budgeted revenues are \$9.55M, a \$3.55M or 59.17% increase. Notable variances include:

- 30 - Major Revenues are up \$3.60M or 63.16% to reflect the increase in home rule sales tax, essentially doubling the amount and truing up to the rising trend reflected in FY 2026 projected estimate.

Expenditures by Character Code

FY 2026/2027 Budget



44 - Contractual Services	\$8,025,000	46.72%
47 - Capital	\$6,812,400	39.66%
54 - Fund Transfers Out	\$1,423,000	8.29%
43 - Prof & Tech Services	\$915,000	5.33%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
43 - Prof & Tech Services	\$559,915	\$1,320,000	\$1,205,000	\$915,000	-\$405,000	-30.68%
44 - Contractual Services	\$3,306,120	\$6,440,000	\$5,809,558	\$8,025,000	\$1,585,000	24.61%
47 - Capital	\$3,887,874	\$3,877,000	\$3,207,490	\$6,812,400	\$2,935,400	75.71%
54 - Fund Transfers Out	\$1,117,700	\$1,234,500	\$1,234,500	\$1,423,000	\$188,500	15.27%
Total Expenditures	\$8,871,609	\$12,871,500	\$11,456,548	\$17,175,400	\$4,303,900	33.44%

FY 2025/2026 Review

Capital Improvement Fund expenditures are projected to finish at \$11.53M compared to a budget of \$12.87M. Notable variances include:

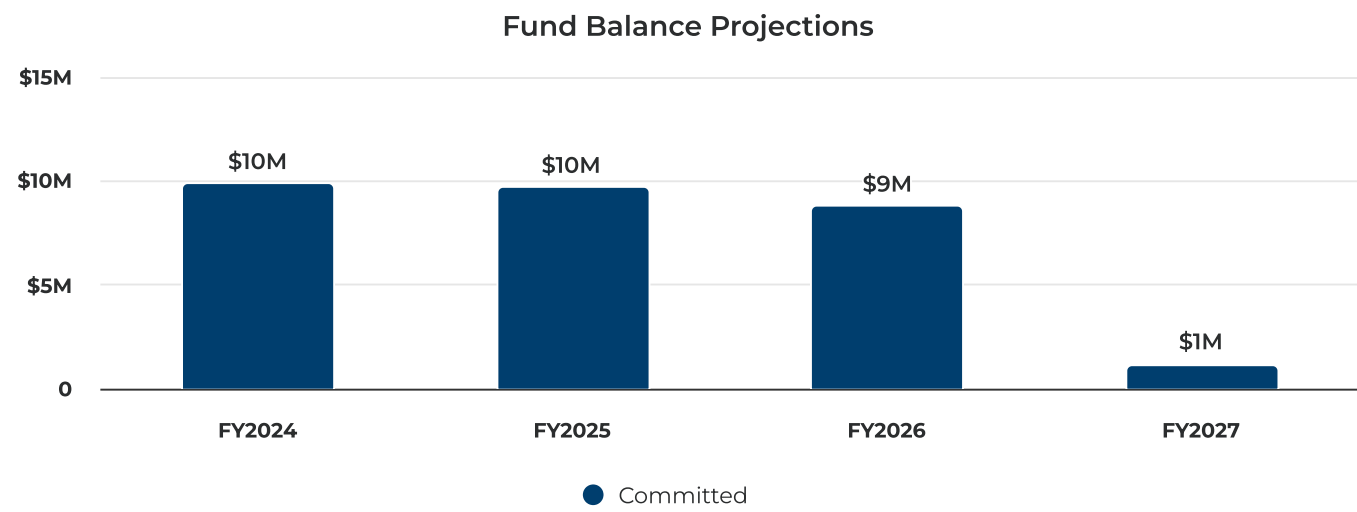
- 44 - Contractual Services is \$630K under budget due to favorable bidding on the road maintenance program.
- 47 - Capital is \$670K under budget due to the timing of technology purchases and favorable pricing on drainage improvements.

FY 2026/2027 Summary

Expenditures are budgeted at \$17.18M a \$4.30M or 33.44% increase over the prior year's budget. Notable variances include:

- 43 - Professional & Technical Services is down \$405K or 30.68% due to lower engineering consultant needs for program design for next year. The design for the Fuller Road project was completed in FY 2025/2026.
- 44 - Contractual Services is up \$1.59M or 24.61% due to the size of the resurfacing program.
- 47 - Capital is up \$2.94M or 75.71% due primarily to the purchase of a fire engine, several building refresh projects at Village Hall and Fire Station #2, and detention improvements at Gowe Beach.
- 54 - Fund Transfers Out is up \$189K or 15.27% due to a higher transfer to the Fleet Services Fund for Police and Public Works vehicle replacements.

Fund Balance



Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026	FY 2027
Committed	\$9,887,495	\$9,679,575	\$8,772,598	\$1,147,198
Total Fund Balance	\$9,887,495	\$9,679,575	\$8,772,598	\$1,147,198

Following a few years of building up a balance in this fund, the FY 2026/2027 budget includes several big dollar capital items including Fuller and Estes Roadwork, and a fire engine. This results in a large drawdown of fund balance.

Revenue Line Item Detail

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
131 - Capital Improvement Fund	\$9,337,703	\$6,000,000	\$6,549,570	\$9,550,000	\$3,550,000	59.17%
30 - Major Revenues	\$5,773,688	\$5,700,000	\$6,200,000	\$9,300,000	\$3,600,000	63.16%
331303 - HOME RULE SALES TAX	\$5,773,688	\$5,700,000	\$6,200,000	\$9,300,000	\$3,600,000	63.16%
33 - Intergovernmental	\$226,587	-	-	-	-	0.00%
333412 - LAKE COUNTY GRANT	\$209,137	-	-	-	-	0.00%
333417 - UST STATE GRANT	\$17,450	-	-	-	-	0.00%
36 - Invests & Contribs	\$378,102	\$250,000	\$275,000	\$250,000	-	0.00%
336101 - INTEREST INCOME	\$378,102	\$250,000	\$275,000	\$250,000	-	0.00%
53 - Fund Transfers In	\$2,876,928	-	\$24,570	-	-	0.00%
339101 - GENERAL FUND	\$2,750,000	-	-	-	-	0.00%
339104 - IMPACT FEE FUND	\$126,928	-	\$24,570	-	-	0.00%
39 - Other Sources	\$82,398	\$50,000	\$50,000	-	-\$50,000	-
339201 - SALE OF MISC ASSETS	\$82,398	\$50,000	\$50,000	-	-\$50,000	-
Total Revenues	\$9,337,703	\$6,000,000	\$6,549,570	\$9,550,000	\$3,550,000	59.17%

Expenditure Line Item Detail

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
131 - Capital Improvement Fund	\$8,871,609	\$12,871,500	\$11,456,548	\$17,175,400	\$4,303,900	33.44%
Undefined	\$66,887	\$297,000	\$175,000	\$525,000	\$228,000	76.77%
47 - Capital	\$66,887	\$297,000	\$175,000	\$525,000	\$228,000	76.77%
475005 - ENTERPRISE SOFTWARE SYS&APPS	-	-	-	\$50,000	\$50,000	-
475024 - NETWORK EQUIPMENT/APPLICATIONS	\$14,027	\$155,000	\$100,000	\$305,000	\$150,000	96.77%
475025 - CYBER SECURITY EQUIP/APPS	\$35,786	\$80,000	\$40,000	\$110,000	\$30,000	37.50%
475027 - VIRTUALIZATION & STORAGE	\$17,074	\$62,000	\$35,000	\$60,000	-\$2,000	-3.23%
1010 - Administration	\$918,092	\$125,500	\$120,500	\$805,900	\$680,400	542.15%
47 - Capital	\$918,092	\$125,500	\$120,500	\$805,900	\$680,400	542.15%
473003 - BUILDING IMPROVEMENTS	\$905,731	\$100,000	\$100,000	\$750,000	\$650,000	650.00%
473006 - SECURITY IMPROVEMENTS	\$3,546	\$6,500	\$6,500	\$24,700	\$18,200	280.00%
475023 - AUDIO VISUAL EQUIPMENT	\$8,815	\$9,000	\$9,000	\$18,200	\$9,200	102.22%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	\$10,000	\$5,000	\$10,000	-	0.00%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	-	\$3,000	\$3,000	-
2010 - Planning/Building Safety	-	-	\$94	-	-	0.00%
47 - Capital	-	-	\$94	-	-	0.00%
474005 - EAST GRAND ENHANCEMENTS	-	-	\$94	-	-	0.00%
4010 - Police Administration	\$1,490,426	\$1,264,500	\$1,247,608	\$1,616,000	\$351,500	27.80%
47 - Capital	\$905,226	\$690,000	\$673,108	\$980,000	\$290,000	42.03%
473003 - BUILDING IMPROVEMENTS	\$230,642	\$493,000	\$493,000	\$602,000	\$109,000	22.11%
473006 - SECURITY IMPROVEMENTS	\$9,090	\$7,000	\$7,000	\$9,500	\$2,500	35.71%
475023 - AUDIO VISUAL EQUIPMENT	\$550	\$40,000	\$20,000	\$50,000	\$10,000	25.00%
475026 - COMMUNICATION SYSTEMS&SERVICES	\$640,357	-	-	\$100,000	\$100,000	-
475027 - VIRTUALIZATION & STORAGE	-	-	-	\$5,500	\$5,500	-
475028 - DEPARTMENT SOFTWARE SYS&APPS	\$24,587	-	\$3,108	\$6,000	\$6,000	-
475102 - MACHINERY & EQUIPMENT	-	\$150,000	\$150,000	\$207,000	\$57,000	38.00%
54 - Fund Transfers Out	\$585,200	\$574,500	\$574,500	\$636,000	\$61,500	10.70%
493031 - TRANSFER TO FLEET SERVICES	\$585,200	\$574,500	\$574,500	\$636,000	\$61,500	10.70%
4020 - Police Communications	\$2,008	\$1,500	\$1,500	-	-\$1,500	-
47 - Capital	\$2,008	\$1,500	\$1,500	-	-\$1,500	-
473006 - SECURITY IMPROVEMENTS	\$2,008	\$1,500	\$1,500	-	-\$1,500	-

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
5010 - Fire Administration	\$503,915	\$1,477,500	\$1,439,788	\$2,920,500	\$1,443,000	97.66%
47 - Capital	\$503,915	\$1,477,500	\$1,439,788	\$2,920,500	\$1,443,000	97.66%
473003 - BUILDING IMPROVEMENTS	\$197,354	\$590,000	\$590,000	\$1,090,000	\$500,000	84.75%
473006 - SECURITY IMPROVEMENTS	\$3,059	\$2,500	\$2,500	\$3,500	\$1,000	40.00%
475010 - PRE-EMPTION SYSTEM	-	\$5,000	\$5,000	\$5,000	-	0.00%
475016 - MATCHING GRANT PROGRAM	-	\$25,000	-	\$25,000	-	0.00%
475017 - WARNING SIRENS	-	\$25,000	\$25,000	\$25,000	-	0.00%
475023 - AUDIO VISUAL EQUIPMENT	-	\$15,000	\$10,000	\$15,000	-	0.00%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	-	-	\$25,000	\$25,000	-
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	-	\$2,000	\$2,000	-
475202 - VEHICLES	\$238,252	\$455,000	\$455,000	\$1,480,000	\$1,025,000	225.27%
475014 - FIRE FIGHTING GEAR	\$65,250	\$360,000	\$352,288	\$250,000	-\$110,000	-30.56%
7510 - Public Works Administration	\$1,135,920	\$1,140,500	\$922,500	\$1,223,000	\$82,500	7.23%
47 - Capital	\$603,420	\$480,500	\$262,500	\$436,000	-\$44,500	-9.26%
473003 - BUILDING IMPROVEMENTS	\$494,823	\$357,500	\$157,500	\$365,000	\$7,500	2.10%
473006 - SECURITY IMPROVEMENTS	\$2,848	\$2,000	\$2,000	\$11,500	\$9,500	475.00%
474004 - STREET LIGHTS	\$99,867	\$110,000	\$100,000	\$30,000	-\$80,000	-72.73%
475023 - AUDIO VISUAL EQUIPMENT	\$5,882	\$1,000	\$1,000	\$1,000	-	0.00%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	\$10,000	\$2,000	\$2,000	-\$8,000	-80.00%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	-	\$26,500	\$26,500	-
54 - Fund Transfers Out	\$532,500	\$660,000	\$660,000	\$787,000	\$127,000	19.24%
493031 - TRANSFER TO FLEET SERVICES	\$532,500	\$660,000	\$660,000	\$787,000	\$127,000	19.24%
7515 - General Government Infrastruct	\$4,754,361	\$8,565,000	\$7,549,558	\$10,085,000	\$1,520,000	17.75%
43 - Prof & Tech Services	\$559,915	\$1,320,000	\$1,205,000	\$915,000	-\$405,000	-30.68%
433008 - ENGINEERING CONSULTANT	\$559,915	\$1,320,000	\$1,205,000	\$915,000	-\$405,000	-30.68%
44 - Contractual Services	\$3,306,120	\$6,440,000	\$5,809,558	\$8,025,000	\$1,585,000	24.61%
443012 - STREET SURFACING-MAINT	\$3,090,489	\$6,115,000	\$5,500,000	\$7,550,000	\$1,435,000	23.47%
443014 - PAVEMENT MARKING	\$65,630	\$75,000	\$33,234	\$25,000	-\$50,000	-66.67%
443015 - PUBLIC SIDEWALK	\$150,000	\$250,000	\$276,324	\$450,000	\$200,000	80.00%
47 - Capital	\$888,327	\$805,000	\$535,000	\$1,145,000	\$340,000	42.24%
471002 - LAND ACQUISITION	-	\$50,000	\$50,000	\$50,000	-	0.00%
472002 - INTERGOV COST SHARING	\$306,826	\$30,000	\$30,000	-	-\$30,000	-

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
472006 - DRAINAGE IMPROVEMENTS	\$178,070	\$150,000	\$105,000	\$150,000	-	0.00%
472007 - DETENTION IMPROVEMENTS	-	-	-	\$200,000	\$200,000	-
472011 - SIDEWALK IMPROVEMENTS	\$403,430	\$550,000	\$325,000	\$720,000	\$170,000	30.91%
472013 - BRIDGE MAINTENANCE	-	\$25,000	\$25,000	\$25,000	-	0.00%
Total Expenditures	\$8,871,609	\$12,871,500	\$11,456,548	\$17,175,400	\$4,303,900	33.44%

211-Golf Course Fund

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

In November 2012, the Village Board approved a 5-year contract with GolfVisions, Inc. to manage the course on behalf of the Village. In October 2017 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 the management company to develop customized programs for Village residents and to increase resident involvement in programs at the course.

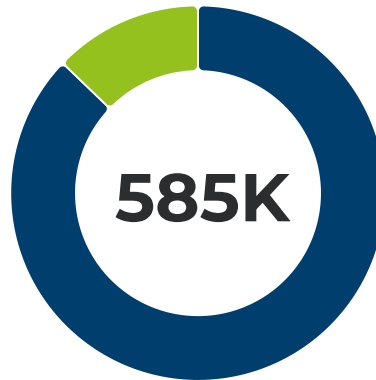
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Revenues						
33 - Intergovernmental	\$73,858	\$75,000	\$75,000	\$75,000	-	0.00%
36 - Invests & Contribs	\$9,170	\$6,000	\$14,000	\$510,000	\$504,000	8,400.00%
53 - Fund Transfers In	\$1,000,000	-	-	-	-	0.00%
Total Revenues	\$1,083,028	\$81,000	\$89,000	\$585,000	\$504,000	622.22%
Expenditures						
47 - Capital	-	\$25,000	\$598,057	\$3,000,000	\$2,975,000	11,900.00%
Total Expenditures	-	\$25,000	\$598,057	\$3,000,000	\$2,975,000	11,900.00%
Total Revenues Less Expenditures	\$1,083,028	\$56,000	-\$509,057	-\$2,415,000	-\$2,471,000	-4,412.50%

Revenues by Character Code

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.

FY 2026/2027 Budget



● 36 - Invests & Contribs	\$510,000	87.18%
● 33 - Intergovernmental	\$75,000	12.82%

Revenues by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
33 - Intergovernmental	\$73,858	\$75,000	\$75,000	\$75,000	-	0.00%
36 - Invests & Contribs	\$9,170	\$6,000	\$14,000	\$510,000	\$504,000	8,400.00%
53 - Fund Transfers In	\$1,000,000	-	-	-	-	0.00%
Total Revenues	\$1,083,028	\$81,000	\$89,000	\$585,000	\$504,000	622.22%

FY 2025/2026 Review

The Golf Course Fund is projected to finish the year at \$89K compared to a budget of \$81K. Notable variances include:

- 33 - Intergovernmental is projected to finish at budget.
- 36 - Investments & Contributions is projected to finish \$8K ahead of budget.

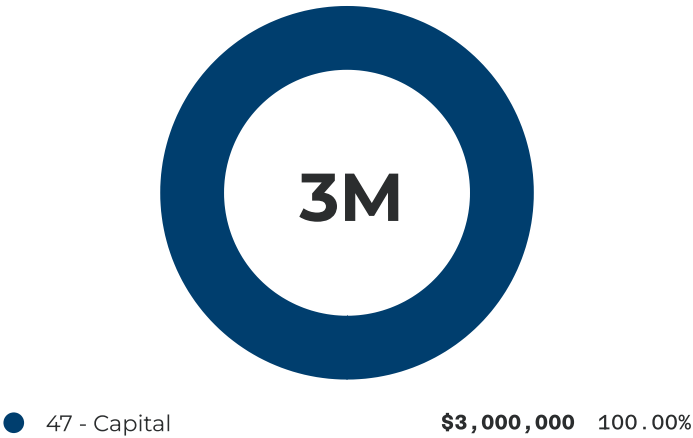
FY 2026/2027 Summary

Revenues are budgeted at \$585K an increase of \$504K or 622.22%. Notable variances include:

- 36 - Investments & Contributions is up \$504K or 8400.00% due to the contribution from GolfVisions to the irrigation system project.

Expenditures by Character Code

FY 2026/2027 Budget



Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
47 - Capital	-	\$25,000	\$598,057	\$3,000,000	\$2,975,000	11,900.00%
Total Expenditures	-	\$25,000	\$598,057	\$3,000,000	\$2,975,000	11,900.00%

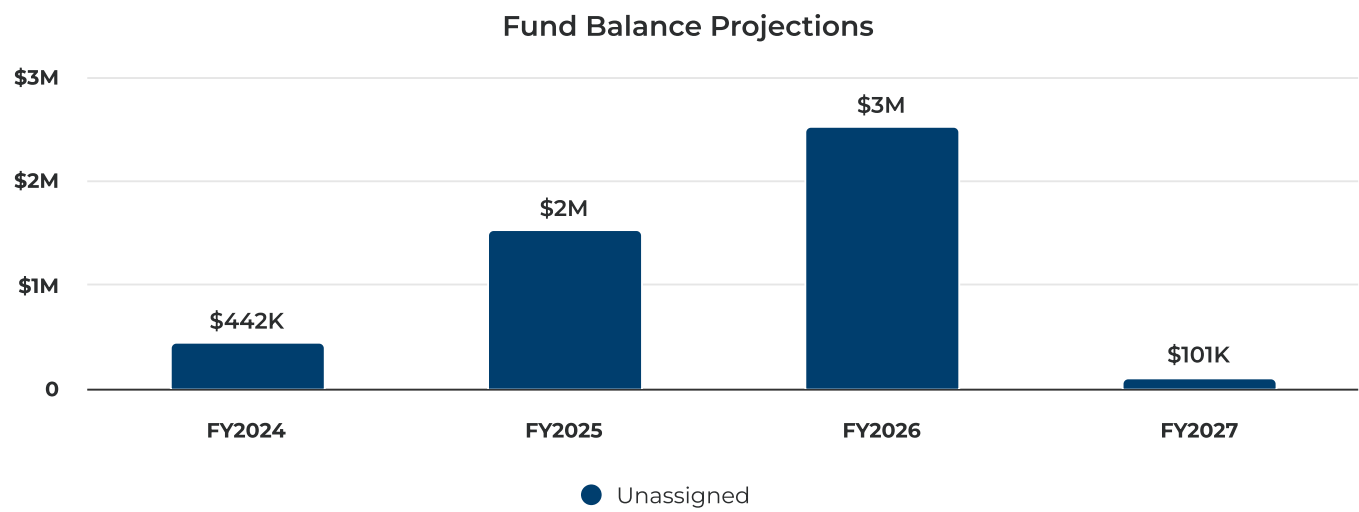
FY 2025/2026 Review

Expenditures are projected to finish at \$598K compared to a budget of \$25K. Expenditures are for the irrigation system. The Village achieved a savings by purchasing materials ahead of time and storing them on-site in preparation for the contractor to complete the project.

FY 2026/2027 Summary

Budgeted expenditures are \$3.00M an increase of \$2.98M or 11,900.00%. The increase is due to the irrigation system project.

Fund Balance



Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026	FY 2027
Unassigned	\$441,970	\$1,524,998	\$2,515,941	\$100,941
Total Fund Balance	\$441,970	\$1,524,998	\$2,515,941	\$100,941

Over the last couple of fiscal years, the Village has transferred funds and saved amusement taxes generated at the course to pay for the irrigation project slated for FY 2026/2027. Total project cost is estimated at \$3.50M with the course responsible for \$500K from operating funds, and the Village the remaining amount.

Revenue Line Item Detail

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
211 - Golf Course Fund	\$1,083,028	\$81,000	\$89,000	\$585,000	\$504,000	622.22%
33 - Intergovernmental	\$73,858	\$75,000	\$75,000	\$75,000	-	0.00%
333801 - AMUSEMENT TAX BITTERSWEET	\$73,858	\$75,000	\$75,000	\$75,000	-	0.00%
36 - Invests & Contribs	\$9,170	\$6,000	\$14,000	\$510,000	\$504,000	8,400.00%
336101 - INTEREST INCOME	\$9,170	\$6,000	\$14,000	\$10,000	\$4,000	66.67%
336401 - CONTRIBUTIONS	-	-	-	\$500,000	\$500,000	-
53 - Fund Transfers In	\$1,000,000	-	-	-	-	0.00%
339101 - GENERAL FUND	\$1,000,000	-	-	-	-	0.00%
Total Revenues	\$1,083,028	\$81,000	\$89,000	\$585,000	\$504,000	622.22%

Expenditure Line Item Detail

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
211 - Golf Course Fund	-	\$25,000	\$598,057	\$3,000,000	\$2,975,000	11,900.00%
1300 - Golf Course	-	\$25,000	\$598,057	\$3,000,000	\$2,975,000	11,900.00%
47 - Capital	-	\$25,000	\$598,057	\$3,000,000	\$2,975,000	11,900.00%
473003 - BUILDING IMPROVEMENTS	-	\$25,000	\$598,057	\$3,000,000	\$2,975,000	11,900.00%
Total Expenditures	-	\$25,000	\$598,057	\$3,000,000	\$2,975,000	11,900.00%

221&223-Water & Sewer Utility Funds

The 221 - 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 181 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 2,614 fire hydrants, 2,473 valves and 9,885 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 223 - 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, but with new development opportunities becoming scarcer, the Village Board approved a rate strategy annually.

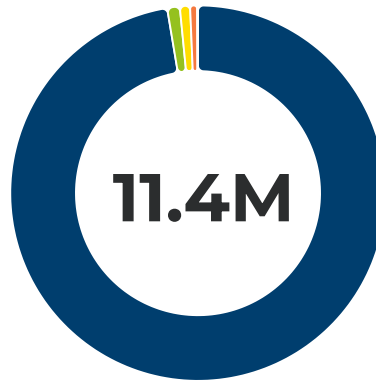
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Revenues						
33 - Intergovernmental	-	-	-	\$68,750	\$68,750	-
32 - Licenses & Permits	\$96,637	\$80,000	\$80,000	-	-\$80,000	-
34 - Charges for Services	\$10,153,930	\$10,463,000	\$10,813,500	\$11,129,550	\$666,550	6.37%
35 - Fines & Forfeitures	\$158,796	\$125,000	\$125,000	\$125,000	-	0.00%
36 - Invests & Contribs	\$193,997	\$150,000	\$150,000	\$100,000	-\$50,000	-33.33%
53 - Fund Transfers In	\$250,000	-	-	-	-	0.00%
39 - Other Sources	\$10,377	\$8,000	\$8,000	\$8,000	-	0.00%
Total Revenues	\$10,863,737	\$10,826,000	\$11,176,500	\$11,431,300	\$605,300	5.59%
Expenditures						
41 - Salaries & Wages	\$1,199,504	\$1,426,020	\$1,424,547	\$1,641,057	\$215,037	15.08%
42 - Employee Benefits	\$418,068	\$439,607	\$440,143	\$476,137	\$36,530	8.31%
43 - Prof & Tech Services	\$2,035	\$18,810	\$18,923	\$28,810	\$10,000	53.16%
44 - Contractual Services	\$2,988,273	\$3,325,154	\$3,438,622	\$3,691,707	\$366,554	11.02%
45 - Other Cont. Services	\$551,585	\$324,205	\$473,668	\$325,732	\$1,527	0.47%
46 - Supplies	\$354,000	\$367,970	\$355,244	\$391,620	\$23,650	6.43%
49 - Other Financing Uses	\$811,940	\$852,537	\$852,537	\$878,113	\$25,576	3.00%
48 - Debt Service	\$564,248	\$564,248	\$564,248	\$564,248	-	0.00%
47 - Capital	\$2,909,479	\$4,651,500	\$3,831,597	\$6,041,300	\$1,389,800	29.88%
54 - Fund Transfers Out	\$939,895	\$1,179,940	\$1,179,940	\$942,330	-\$237,610	-20.14%
Total Expenditures	\$10,739,027	\$13,149,990	\$12,579,469	\$14,981,054	\$1,831,064	13.92%
Total Revenues Less Expenditures	\$124,710	-\$2,323,990	-\$1,402,969	-\$3,549,754	-\$1,225,764	52.74%

Revenues by Character Code

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.

FY 2026/2027 Budget



34 - Charges for Services	\$11,129,550	97.36%
35 - Fines & Forfeitures	\$125,000	1.09%
36 - Invests & Contribs	\$100,000	0.87%
33 - Intergovernmental	\$68,750	0.60%
39 - Other Sources	\$8,000	0.07%

Revenues by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
33 - Intergovernmental	-	-	-	\$68,750	\$68,750	-
32 - Licenses & Permits	\$96,637	\$80,000	\$80,000	-	-\$80,000	-
34 - Charges for Services	\$10,153,930	\$10,463,000	\$10,813,500	\$11,129,550	\$666,550	6.37%
35 - Fines & Forfeitures	\$158,796	\$125,000	\$125,000	\$125,000	-	0.00%
36 - Invests & Contribs	\$193,997	\$150,000	\$150,000	\$100,000	-\$50,000	-33.33%
53 - Fund Transfers In	\$250,000	-	-	-	-	0.00%
39 - Other Sources	\$10,377	\$8,000	\$8,000	\$8,000	-	0.00%
Total Revenues	\$10,863,737	\$10,826,000	\$11,176,500	\$11,431,300	\$605,300	5.59%

FY 2025/2026 Review

Fund revenues are projected to finish at \$11.18M compared to a budget of \$10.83M. Notable variances include:

- 34 - Charges for Services is projected to finish \$350K over budget due to greater than anticipated water usage.

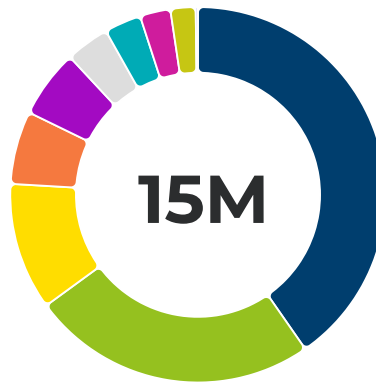
FY 2026/2027 Summary

Revenues are budgeted at \$11.43M, an increase of \$605K or 5.59%. Notable variances include:

- 34 - Charges for Service are up \$667K or 6.7% primarily due to a proposed rate adjustment of 2.70% (2025 CPI) and increased usage assumptions.

Expenditures by Character Code

FY 2026/2027 Budget



47 - Capital	\$6,041,300	40.33%
44 - Contractual Services	\$3,691,707	24.64%
41 - Salaries & Wages	\$1,641,057	10.95%
54 - Fund Transfers Out	\$942,330	6.29%
49 - Other Financing Uses	\$878,113	5.86%
48 - Debt Service	\$564,248	3.77%
42 - Employee Benefits	\$476,137	3.18%
46 - Supplies	\$391,620	2.61%
45 - Other Cont. Services	\$325,732	2.17%
43 - Prof & Tech Services	\$28,810	0.19%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
41 - Salaries & Wages	\$1,199,504	\$1,426,020	\$1,424,547	\$1,641,057	\$215,037	15.08%
42 - Employee Benefits	\$418,068	\$439,607	\$440,143	\$476,137	\$36,530	8.31%
43 - Prof & Tech Services	\$2,035	\$18,810	\$18,923	\$28,810	\$10,000	53.16%
44 - Contractual Services	\$2,988,273	\$3,325,154	\$3,438,622	\$3,691,707	\$366,554	11.02%
45 - Other Cont. Services	\$551,585	\$324,205	\$473,668	\$325,732	\$1,527	0.47%
46 - Supplies	\$354,000	\$367,970	\$355,244	\$391,620	\$23,650	6.43%
49 - Other Financing Uses	\$811,940	\$852,537	\$852,537	\$878,113	\$25,576	3.00%
48 - Debt Service	\$564,248	\$564,248	\$564,248	\$564,248	-	0.00%
47 - Capital	\$2,909,479	\$4,651,500	\$3,831,597	\$6,041,300	\$1,389,800	29.88%
54 - Fund Transfers Out	\$939,895	\$1,179,940	\$1,179,940	\$942,330	-\$237,610	-20.14%
Total Expenditures	\$10,739,027	\$13,149,990	\$12,579,469	\$14,981,054	\$1,831,064	13.92%

FY 2025/2026 Review

Fund expenditures are projected to finish the year at \$12.58M compared to a budget of \$13.15. Notable variances include:

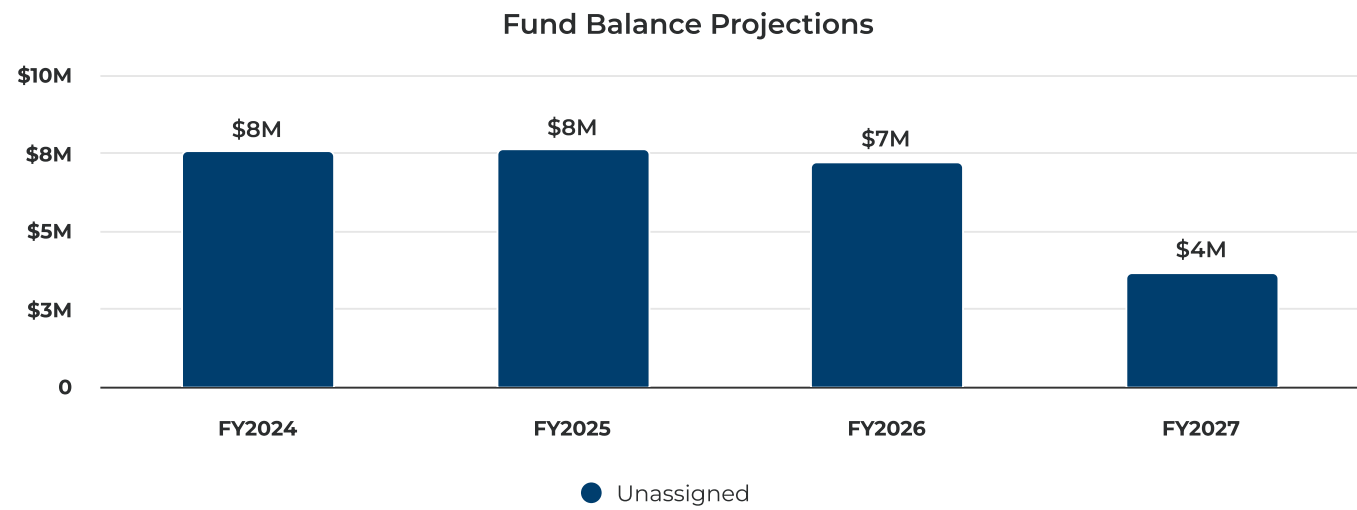
- 44 - Contractual Services is projected to finish \$113K over budget due to greater than expected water usage and subsequent expense to CLCJAWA.
- 45 - Other Contractual Services is projected to finish \$149K over budget due to bank charges.
- 47 - Capital is projected to finish \$819K under budget due to favorable pricing on water main replacement bids and timing of the SCADA upgrade project.

FY 2026/2027 Summary

Budgeted expenditures total \$14.98M an increase of \$1.83M or 13.92% from the prior year's budget. Notable variances include:

- 41 - Salaries & Wages is up \$215K or 15.08% due to wage adjustments.
- 42 - Employee Benefits is up \$37K or 8.31% due to IMRF expense.
- 44 - Contractual Services is up \$367K or 11.02% due to increased purchase of water as a result of higher usage assumptions and a 5% increase in the cost of water from CLCJAWA.
- 47 - Capital is up \$1.39M or 29.88% due to an aggressive capital program.
- 54 - Fund Transfers Out is down \$238K or 20.14% due to a lower Fleet Services transfer for new vehicles & equipment.

Fund Balance



Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026	FY 2027
Unassigned	\$7,557,069	\$7,606,763	\$7,203,795	\$3,654,042
Total Fund Balance	\$7,557,069	\$7,606,763	\$7,203,795	\$3,654,042

Revenue Line Item Detail

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
221 - Water & Sewer Operating Fund	\$10,517,100	\$10,746,000	\$11,096,500	\$11,431,300	\$685,300	6.38%
33 - Intergovernmental	-	-	-	\$68,750	\$68,750	-
334110 - PUBLIC WORKS CHARGES	-	-	-	\$68,750	\$68,750	-
34 - Charges for Services	\$10,153,930	\$10,463,000	\$10,813,500	\$11,129,550	\$666,550	6.37%
334109 - MISC. OTHER CHARGES	\$3,325	\$5,000	\$5,000	\$5,000	-	0.00%
334111 - TOWER/ANTENNAE LEASE	\$198,218	\$200,000	\$250,000	\$250,000	\$50,000	25.00%
334401 - RECYCLING REVENUE	\$4,420	-	-	-	-	0.00%
334402 - CUSTOMER SALES-SEWER	\$2,463,154	\$2,350,000	\$2,620,000	\$2,698,600	\$348,600	14.83%
334801 - CUSTOMER SALES-WATER	\$7,456,224	\$7,885,000	\$7,915,000	\$8,152,450	\$267,450	3.39%
334803 - METER SALES	\$24,190	\$20,000	\$20,000	\$20,000	-	0.00%
334805 - METER RENTAL	\$4,400	\$3,000	\$3,500	\$3,500	\$500	16.67%
35 - Fines & Forfeitures	\$158,796	\$125,000	\$125,000	\$125,000	-	0.00%
335107 - WATER PENALTIES	\$158,796	\$125,000	\$125,000	\$125,000	-	0.00%
36 - Invests & Contribs	\$193,997	\$150,000	\$150,000	\$100,000	-\$50,000	-33.33%
336101 - INTEREST INCOME	\$193,997	\$150,000	\$150,000	\$100,000	-\$50,000	-33.33%
39 - Other Sources	\$10,377	\$8,000	\$8,000	\$8,000	-	0.00%
339602 - REIMBURSE DAMAGE TO VLG PROP	\$10,377	\$8,000	\$8,000	\$8,000	-	0.00%
223 - Water & Sewer Capital Fund	\$346,637	\$80,000	\$80,000	-	-\$80,000	-
32 - Licenses & Permits	\$96,637	\$80,000	\$80,000	-	-\$80,000	-
332216 - CONNECTION FEES	\$86,730	\$75,000	\$75,000	-	-\$75,000	-
332221 - FRONTAGE FEES	\$9,907	\$5,000	\$5,000	-	-\$5,000	-
53 - Fund Transfers In	\$250,000	-	-	-	-	0.00%
339101 - GENERAL FUND	\$250,000	-	-	-	-	0.00%
Total Revenues	\$10,863,737	\$10,826,000	\$11,176,500	\$11,431,300	\$605,300	5.59%

Expenditure Line Item Detail

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
221 - Water & Sewer Operating Fund	\$7,318,823	\$7,691,490	\$7,940,872	\$8,493,754	\$802,264	10.43%
41 - Salaries & Wages	\$1,199,504	\$1,426,020	\$1,424,547	\$1,641,057	\$215,037	15.08%
411001 - SALARIES-REGULAR	\$1,045,541	\$1,227,720	\$1,227,720	\$1,442,757	\$215,037	17.52%
411002 - SALARIES-PART TIME	\$42,060	\$50,000	\$40,000	\$50,000	-	0.00%
411005 - SALARIES-SICK LV BUYBACK	\$2,149	\$2,500	\$2,527	\$2,500	-	0.00%
411008 - LONGEVITY	\$4,300	\$5,800	\$4,300	\$5,800	-	0.00%
413001 - OVERTIME	\$105,454	\$140,000	\$150,000	\$140,000	-	0.00%
42 - Employee Benefits	\$418,068	\$439,607	\$440,143	\$476,137	\$36,530	8.31%
422001 - SOCIAL SECURITY	\$73,294	\$76,500	\$76,500	\$95,900	\$19,400	25.36%
422002 - MEDICARE	\$17,250	\$17,886	\$20,925	\$22,450	\$4,564	25.52%
423001 - IL MUNIC RETIREMENT FUND	\$84,750	\$98,690	\$98,690	\$123,352	\$24,662	24.99%
424001 - TUITION REIMBURSEMENT	-	-	-	\$5,000	\$5,000	-
426001 - WORKERS COMP INSURANCE	\$220,099	\$220,356	\$220,209	\$204,370	-\$15,986	-7.25%
429001 - WELLNESS PROGRAM	\$35	\$400	\$400	\$400	-	0.00%
429002 - EMPLOYEE AWARDS/RECOG	\$311	\$400	\$411	\$1,000	\$600	150.00%
429004 - CLOTHING ALLOWANCE	\$6,183	\$6,960	\$6,178	\$7,600	\$640	9.20%
429005 - UNIFORM ALLOWANCE	-	\$90	\$30	-	-\$90	-
429007 - UNIFORM SERVICE	\$5,811	\$6,800	\$5,500	\$5,160	-\$1,640	-24.12%
429011 - AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400	-	0.00%
429012 - COMMUTING BENEFIT	\$40	\$160	\$80	\$100	-\$60	-37.50%
429013 - MEDICAL EXPENSE	\$1,459	\$2,420	\$2,420	\$1,720	-\$700	-28.93%
429014 - CDL REIMBURSEMENT	\$268	\$140	\$300	\$280	\$140	100.00%
429017 - RHS ER PORTION NON-BARGAINED	\$6,167	\$6,405	\$6,100	\$6,405	-	0.00%
43 - Prof & Tech Services	\$2,035	\$18,810	\$18,923	\$28,810	\$10,000	53.16%
433001 - GENERAL LEGAL SERVICE	-	\$1,500	\$1,500	\$1,500	-	0.00%
433004 - LABOR ATTORNEY	\$94	\$2,500	\$2,500	\$2,500	-	0.00%
433005 - AUDIT FEES	-	\$13,000	\$13,000	\$13,000	-	0.00%
433010 - CONSULTING SERVICES	-	-	-	\$10,000	\$10,000	-
433018 - PERSONNEL TESTING	\$887	\$500	\$613	\$500	-	0.00%
433019 - CDL SCREENING	\$1,055	\$1,310	\$1,310	\$1,310	-	0.00%
44 - Contractual Services	\$2,988,273	\$3,325,154	\$3,438,622	\$3,691,707	\$366,554	11.02%
441001 - JULIE SERVICE	\$5,724	\$6,500	\$7,500	\$7,000	\$500	7.69%
441102 - METER TESTING	\$10,935	\$30,000	\$30,000	\$30,000	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
441104 - WASTE REMOVAL	\$2,400	\$8,250	\$8,250	\$8,250	-	0.00%
441105 - NORTH SHORE SANITARY DIST	\$180	\$500	\$500	\$500	-	0.00%
441107 - WATER TOWER MAINT.	\$212,263	\$245,177	\$240,000	\$245,177	-	0.00%
441108 - WATER PURCHASE CLCJAWA	\$2,412,260	\$2,375,165	\$2,603,810	\$2,717,000	\$341,836	14.39%
442301 - CUSTODIAL SERVICE	\$5,491	\$6,000	\$6,000	\$6,000	-	0.00%
443001 - CLOUD & NETWORK SERVICES	\$30,186	\$40,294	\$40,294	\$48,580	\$8,286	20.56%
443004 - COMPUTER HARDWARE MAINT	\$6,184	\$11,275	\$11,275	\$11,475	\$200	1.77%
443005 - COMP SOFTWARE MAINTENANCE	\$51,713	\$110,423	\$110,423	\$109,510	-\$913	-0.83%
443006 - TELECOM MAINTENANCE	\$1,020	\$1,940	\$1,940	\$1,850	-\$90	-4.64%
443007 - EQUIPMENT MAINTENANCE	\$25,625	\$48,090	\$48,090	\$37,590	-\$10,500	-21.83%
443008 - BUILDING MAINTENANCE	\$35,420	\$40,240	\$40,240	\$60,000	\$19,760	49.11%
443017 - LANDSCAPE MAINTENANCE	\$2,137	\$2,400	\$2,400	\$2,400	-	0.00%
443020 - PUMPING- MAINTENANCE	\$75,133	\$96,000	\$96,000	\$101,000	\$5,000	5.21%
443021 - SERVICES- MAINTENANCE	\$7,381	\$20,000	\$10,000	\$20,000	-	0.00%
443022 - HYDRANT & VALVE-MAINT	\$66,656	\$79,000	\$79,000	\$80,000	\$1,000	1.27%
443023 - MANHOLE- MAINTENANCE	\$163	\$2,000	\$3,000	\$3,000	\$1,000	50.00%
443025 - MISCELLEANEOUS- MAINTENANC	\$1,869	\$2,000	\$2,000	\$2,000	-	0.00%
443026 - MAINS- MAINTENANCE	\$28,453	\$162,000	\$60,000	\$94,000	-\$68,000	-41.98%
443034 - SCADA MAINTENANCE	\$5,461	\$24,000	\$24,000	\$24,000	-	0.00%
444201 - EQUIPMENT RENTAL	\$242	\$2,000	\$2,000	\$2,000	-	0.00%
444202 - OFFICE MACHINE RENTAL	\$1,378	\$1,275	\$1,275	\$1,275	-	0.00%
443002 - NETWORK SERVICES	-	\$10,625	\$10,625	\$12,100	\$1,475	13.88%
441002 - CONTRACTUAL UTILITY LOCATES	-	-	-	\$67,000	\$67,000	-
45 - Other Cont. Services	\$551,585	\$324,205	\$473,668	\$325,732	\$1,527	0.47%
450003 - PRINTING & PUBLISHING SERVICES	\$10,324	\$10,150	\$10,150	\$10,315	\$165	1.63%
450013 - SERVICE CHARGE	\$4,921	\$5,000	\$4,925	\$5,000	-	0.00%
450017 - BANK CHARGES	\$342,578	\$100,000	\$250,000	\$100,000	-	0.00%
450020 - PROPERTY LIEN FEES	\$150	-	\$150	-	-	0.00%
452001 - LIABILITY INSURANCE	\$12,516	\$12,531	\$12,523	\$11,625	-\$906	-7.23%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
452002 - AUTO INSURANCE	\$25,703	\$25,733	\$25,716	\$23,870	-\$1,863	-7.24%
452003 - PROPERTY INSURANCE	\$18,391	\$18,412	\$18,400	\$17,080	-\$1,332	-7.23%
452005 - INSURANCE DEDUCTIBLE	-	\$1,000	\$1,000	\$1,000	-	0.00%
452007 - DAMAGE TO VILLAGE PROPERTY	-	\$8,000	\$8,000	\$8,000	-	0.00%
453004 - TELEPHONE SERVICE	\$5,970	\$8,000	\$8,000	\$8,000	-	0.00%
453006 - MOBILE PHONE	\$6,544	\$7,500	\$7,100	\$7,500	-	0.00%
453010 - MOBILE DATA SERVICE	\$105,862	\$103,750	\$103,750	\$107,570	\$3,820	3.68%
458001 - TRAINING & SCHOOLS	\$9,512	\$9,745	\$9,745	\$12,045	\$2,300	23.60%
458002 - MEETING AND CONVENTION	\$5,054	\$9,885	\$9,885	\$9,035	-\$850	-8.60%
458003 - DUES & SUBSCRIPTIONS	\$2,381	\$2,379	\$2,379	\$2,472	\$93	3.91%
458004 - CAR EXPENSE/MILEAGE REIMB	\$1,090	\$1,370	\$1,370	\$1,370	-	0.00%
458005 - INFO SYSTEMS TRAINING	\$588	\$750	\$575	\$850	\$100	13.33%
46 - Supplies	\$354,000	\$367,970	\$355,244	\$391,620	\$23,650	6.43%
461001 - OFFICE SUPPLIES	\$773	\$2,000	\$2,000	\$2,000	-	0.00%
461003 - COMPUTER SUPPLIES	\$67	\$300	\$300	\$300	-	0.00%
461005 - POSTAGE	\$60,210	\$56,000	\$56,000	\$56,000	-	0.00%
461006 - CHEMICALS	\$3,218	\$3,380	\$3,380	\$3,380	-	0.00%
461007 - REFERENCE MATERIALS	\$246	\$500	\$500	\$500	-	0.00%
461008 - MISC OTHER SUPPLIES	\$885	\$900	\$900	\$1,000	\$100	11.11%
461011 - JULIE SUPPLIES	\$3,956	\$4,440	\$4,440	\$11,440	\$7,000	157.66%
461012 - SMALL TOOLS	\$3,515	\$3,500	\$3,500	\$3,500	-	0.00%
461013 - HOUSEKEEPING SUPPLIES	\$814	\$1,000	\$750	\$1,000	-	0.00%
461014 - SAFETY SUPPLIES	\$11,418	\$6,800	\$6,800	\$22,975	\$16,175	237.87%
461016 - WATER METERS	\$13,797	\$7,000	\$13,000	\$7,000	-	0.00%
461017 - METERS- REPLACEMENT PGRM	\$45,931	\$57,000	\$57,000	\$57,000	-	0.00%
461018 - METER PARTS	\$1,554	\$2,000	\$2,000	\$2,000	-	0.00%
461020 - WATER SAMPLING	\$18,525	\$26,900	\$20,900	\$26,900	-	0.00%
461025 - AGG MATERIAL	\$16,766	\$17,250	\$17,250	\$17,250	-	0.00%
462101 - NATURAL GAS	\$11,663	\$14,000	\$14,000	\$14,000	-	0.00%
462202 - ELECTRIC PUMP/LFT STATION	\$157,063	\$150,000	\$140,000	\$150,000	-	0.00%
465001 - MISC OTHER CAPITAL ITEMS	-\$1,380	-	-	-	-	0.00%
465002 - TELECOM EQUIPMENT	-	-	-	\$300	\$300	-
465003 - OFFICE FURNITURE	\$2,800	\$2,800	\$2,800	\$2,800	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
465004 - COMPUTER HARDWARE	\$2,179	\$10,750	\$8,274	\$10,575	-\$175	-1.63%
465005 - COMPUTER SOFTWARE	-	\$750	\$750	\$1,000	\$250	33.33%
465009 - RADIO EQUIPMENT	-	\$700	\$700	\$700	-	0.00%
49 - Other Financing Uses	\$811,940	\$852,537	\$852,537	\$878,113	\$25,576	3.00%
491008 - ADMINISTRATION FEES	\$811,940	\$852,537	\$852,537	\$878,113	\$25,576	3.00%
48 - Debt Service	\$564,248	\$564,248	\$564,248	\$564,248	-	0.00%
481015 - IEPA SRF LOAN - PRINCIPAL	\$247,476	\$256,672	\$256,672	\$256,672	-	0.00%
481016 - IEPA SRF LOAN - ADD PRINCIPAL	\$250,000	\$250,000	\$250,000	\$250,000	-	0.00%
481115 - IEPA SRF LOAN - INTEREST	\$66,772	\$57,576	\$57,576	\$57,576	-	0.00%
54 - Fund Transfers Out	\$429,170	\$372,940	\$372,940	\$496,330	\$123,390	33.09%
493031 - TRANSFER TO FLEET SERVICES	\$145,170	\$106,450	\$106,450	\$127,880	\$21,430	20.13%
493033 - TRANSFER TO HEALTH INSURANCE	\$284,000	\$266,490	\$266,490	\$368,450	\$101,960	38.26%
223 - Water & Sewer Capital Fund	\$3,420,204	\$5,458,500	\$4,638,597	\$6,487,300	\$1,028,800	18.85%
47 - Capital	\$2,909,479	\$4,651,500	\$3,831,597	\$6,041,300	\$1,389,800	29.88%
472002 - INTERGOV COST SHARING	\$936,756	\$100,500	-	\$100,000	-\$500	-0.50%
472003 - UTILITY IMPROVEMENT	\$1,349,365	\$3,355,726	\$3,000,000	\$4,950,000	\$1,594,274	47.51%
472004 - ENGINEERING STUDIES	-	\$60,000	\$60,000	\$40,000	-\$20,000	-33.33%
473003 - BUILDING IMPROVEMENTS	\$614,955	\$567,500	\$567,500	\$555,000	-\$12,500	-2.20%
473006 - SECURITY IMPROVEMENTS	\$3,401	\$3,000	\$3,097	\$6,800	\$3,800	126.67%
475022 - SCADA SYSTEM	\$285	\$480,774	\$150,000	\$325,000	-\$155,774	-32.40%
475023 - AUDIO VISUAL EQUIPMENT	\$1,990	\$1,000	\$1,000	\$1,000	-	0.00%
475024 - NETWORK EQUIPMENT/APPLICATIONS	-	\$25,000	\$20,000	\$15,000	-\$10,000	-40.00%
475025 - CYBER SECURITY EQUIP/APPS	-	\$45,000	\$25,000	\$45,000	-	0.00%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	\$10,000	\$2,000	\$2,000	-\$8,000	-80.00%
475027 - VIRTUALIZATION & STORAGE	\$2,727	\$3,000	\$3,000	-	-\$3,000	-
475029 - DEPARTMENT HARDWARE&EQUIP	-	-	-	\$1,500	\$1,500	-
54 - Fund Transfers Out	\$510,725	\$807,000	\$807,000	\$446,000	-\$361,000	-44.73%
493031 - TRANSFER TO FLEET SERVICES	\$510,725	\$807,000	\$807,000	\$446,000	-\$361,000	-44.73%
Total Expenditures	\$10,739,027	\$13,149,990	\$12,579,469	\$14,981,054	\$1,831,064	13.92%

231-Health Insurance Fund

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 health, dental and life coverage through the Intergovernmental Personnel Benefit Cooperative (IPBC) as well as employee wellness programs.

The Village moved to IPBC starting January 2026, transitioning from a self-insured model. The Intergovernmental Personnel Benefit Cooperative is an intergovernmental agency created under Illinois statutes, which allows units of local government to band together for the purposes of insurance and is open to municipalities, counties, special districts and intergovernmental agencies. The IPBC was established in 1979 and as of January 1, 2026 has over 180 members spread across the state of Illinois.

Prior to this 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 fund charges the cost of the program back to divisions through inter-fund transfers based on full-time headcount.

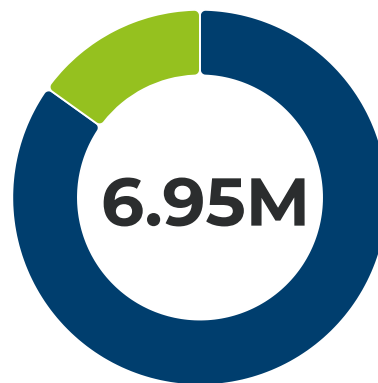
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Revenues						
34 - Charges for Services	\$982,409	\$1,050,000	\$1,050,000	\$1,050,017	\$17	0.00%
53 - Fund Transfers In	\$4,850,900	\$4,650,910	\$4,650,910	\$5,896,350	\$1,245,440	26.78%
Total Revenues	\$5,833,310	\$5,700,910	\$5,700,910	\$6,946,367	\$1,245,457	21.85%
Expenditures						
42 - Employee Benefits	\$7,039,717	\$5,700,910	\$6,930,730	\$6,946,367	\$1,245,457	21.85%
Total Expenditures	\$7,039,717	\$5,700,910	\$6,930,730	\$6,946,367	\$1,245,457	21.85%
Total Revenues Less Expenditures	-\$1,206,407	-	-\$1,229,820	-	-	0.00%

Revenues by Character Code

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

FY 2026/2027 Budget



● 53 - Fund Transfers In	\$5,896,350	84.88%
● 34 - Charges for Services	\$1,050,017	15.12%

Revenues by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
34 - Charges for Services	\$982,409	\$1,050,000	\$1,050,000	\$1,050,017	\$17	0.00%
53 - Fund Transfers In	\$4,850,900	\$4,650,910	\$4,650,910	\$5,896,350	\$1,245,440	26.78%
Total Revenues	\$5,833,310	\$5,700,910	\$5,700,910	\$6,946,367	\$1,245,457	21.85%

FY 2025/2026 Review

Revenues are projected to finish the year at \$5.70M compared to a budget of \$5.70M.

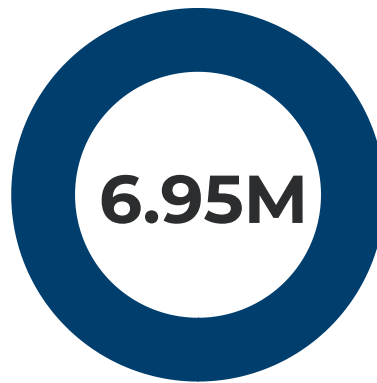
FY 2026/2027 Summary

Revenues are budgeted at \$6.95M an increase of \$1.25M or 21.85% compared to the prior year's budget. Notable variances include:

- 34 - Charges for Service are flat and reflect employee premiums.
- 53 - Other Sources are up \$1.25M or 26.78% due to higher premiums than anticipated. The Village has used an independent consultant to assist in estimating actual claim costs under the Village's self-insured plan. Over the past several years, the estimate used for the budget has been significantly lower than actual claims costs resulting in the fund being over budget and running a deficit. This prompted the Village to look at alternatives to a self-insured plan. In 2025 the Village board approved membership in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC is an intergovernmental agency created under Illinois statutes, which allows units of local government to band together for the purposes of insurance and is open to municipalities, counties, special districts and intergovernmental agencies. The IPBC was established in 1979 and as of January 1, 2026 has over 180 members spread across the state of Illinois. While the move to IPBC will help stabilize costs moving forward, the large increase reflects claims costs that have been underbudgeted in the past. The Village still anticipates a savings moving to IPBC from historical actual costs.

Expenditures by Character Code

FY 2026/2027 Budget



● 42 - Employee Benefits **\$6,946,367** 100.00%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
42 - Employee Benefits	\$7,039,717.05	\$5,700,910.00	\$6,930,730.00	\$6,946,367.00	\$1,245,457.00	21.85%
Total Expenditures	\$7,039,717.05	\$5,700,910.00	\$6,930,730.00	\$6,946,367.00	\$1,245,457.00	21.85%

FY 2025/2026 Review

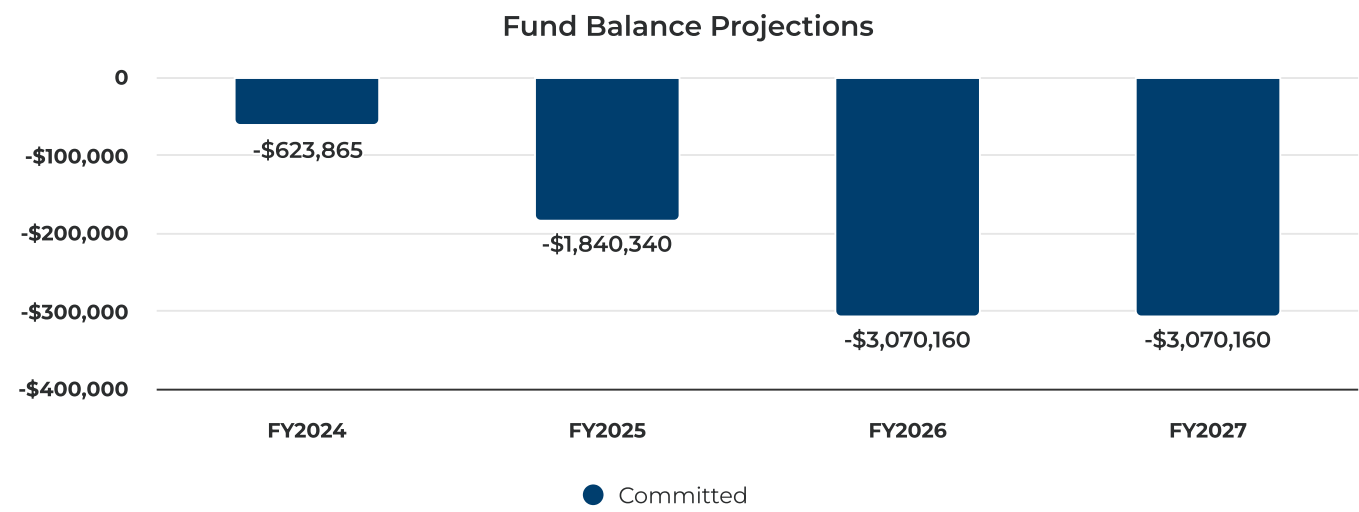
Expenditures are projected to finish the year at \$6.93M compared to a budget of \$5.70M. As noted in the revenue section, the Village underestimated claims expenses over the last three fiscal years, resulting in a fund deficit and large increase to "true up" to actual claims expenses.

FY 2026/2027 Summary

Expenditures are budgeted at \$6.95M an increase of \$1.25M or 21.85% compared to the prior year's budget. Notable variances include:

- 42 - Employee Benefits is flat compared to the FY 2026 Projected amount of \$6.93M. This reflects savings from switching to IPBC and the reduction in covered employees following dispatch consolidation. This offset an anticipated double-digit increase in actual costs.

Fund Balance



Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026	FY 2027
Committed	-\$623,865	-\$1,840,340	-\$3,070,160	-\$3,070,160
Total Fund Balance	-\$623,865	-\$1,840,340	-\$3,070,160	-\$3,070,160

Revenue Line Item Detail

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
231 - Health Insurance Fund	\$5,833,310	\$5,700,910	\$5,700,910	\$6,946,367	\$1,245,457	21.85%
34 - Charges for Services	\$982,409	\$1,050,000	\$1,050,000	\$1,050,017	\$17	0.00%
334501 - EE PORTION INSURANCE PREMIUMS	\$982,409	\$1,050,000	\$1,050,000	\$1,050,017	\$17	0.00%
53 - Fund Transfers In	\$4,850,900	\$4,650,910	\$4,650,910	\$5,896,350	\$1,245,440	26.78%
339101 - GENERAL FUND	\$4,492,900	\$4,308,000	\$4,308,000	\$5,420,690	\$1,112,690	25.83%
339110 - WATER & SEWER OPERATING FUND	\$284,000	\$266,490	\$266,490	\$368,450	\$101,960	38.26%
339117 - FLEET SERVICES FUND	\$74,000	\$76,420	\$76,420	\$107,210	\$30,790	40.29%
Total Revenues	\$5,833,310	\$5,700,910	\$5,700,910	\$6,946,367	\$1,245,457	21.85%

Expenditure Line Item Detail

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
231 - Health Insurance Fund	\$7,039,717	\$5,700,910	\$6,930,730	\$6,946,367	\$1,245,457	21.85%
1015 - Human Resources	\$7,039,717	\$5,700,910	\$6,930,730	\$6,946,367	\$1,245,457	21.85%
42 - Employee Benefits	\$7,039,717	\$5,700,910	\$6,930,730	\$6,946,367	\$1,245,457	21.85%
421001 - MEDICAL INSURANCE	\$6,728,041	\$5,350,410	\$4,600,000	-	-\$5,350,410	-
421002 - DENTAL INSURANCE	\$266,324	\$275,000	\$185,474	-	-\$275,000	-
421003 - LIFE INSURANCE	\$40,349	\$45,000	\$29,154	-	-\$45,000	-
429001 - WELLNESS PROGRAM	-	\$25,000	\$25,000	\$25,000	-	0.00%
429003 - EMPLOYEE ASSISTANCE	\$5,003	\$5,500	\$5,500	-	-\$5,500	-
421006 - MEDICAL INSURANCE POOL (IPBC)	-	-	\$1,685,602	\$5,721,367	\$5,721,367	-
421007 - MEDICAL INSURANCE LOCAL 150	-	-	\$400,000	\$1,200,000	\$1,200,000	-
Total Expenditures	\$7,039,717	\$5,700,910	\$6,930,730	\$6,946,367	\$1,245,457	21.85%

233-Fleet Services Fund

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

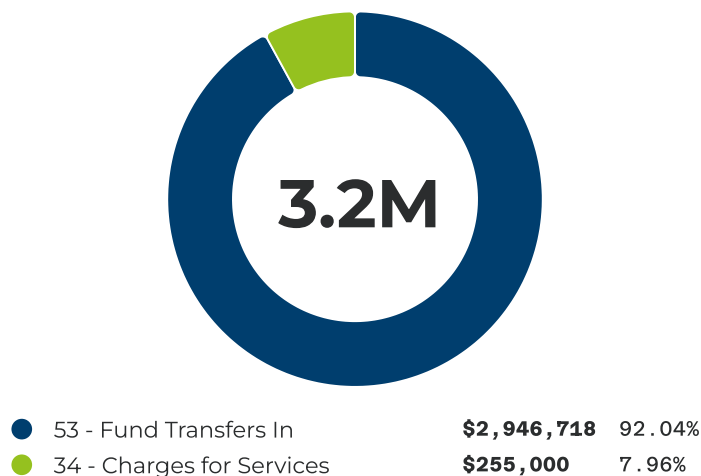
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Revenues						
34 - Charges for Services	\$251,087	\$279,878	\$242,000	\$255,000	-\$24,878	-8.89%
53 - Fund Transfers In	\$2,813,525	\$3,002,450	\$3,002,450	\$2,946,718	-\$55,732	-1.86%
Total Revenues	\$3,064,612	\$3,282,328	\$3,244,450	\$3,201,718	-\$80,610	-2.46%
Expenditures						
41 - Salaries & Wages	\$370,612	\$424,990	\$410,850	\$478,728	\$53,738	12.64%
42 - Employee Benefits	\$79,786	\$94,991	\$86,514	\$97,555	\$2,564	2.70%
43 - Prof & Tech Services	\$376	\$570	\$625	\$600	\$30	5.26%
44 - Contractual Services	\$284,003	\$278,997	\$284,862	\$310,825	\$31,828	11.41%
45 - Other Cont. Services	\$39,323	\$47,800	\$52,585	\$55,400	\$7,600	15.90%
46 - Supplies	\$759,654	\$817,060	\$752,250	\$816,350	-\$710	-0.09%
47 - Capital	\$1,276,141	\$2,041,500	\$2,461,352	\$1,835,050	-\$206,450	-10.11%
54 - Fund Transfers Out	\$74,000	\$76,420	\$76,420	\$107,210	\$30,790	40.29%
Total Expenditures	\$2,883,894	\$3,782,328	\$4,125,458	\$3,701,718	-\$80,610	-2.13%
Total Revenues Less Expenditures	\$180,718	-\$500,000	-\$881,008	-\$500,000	-	0.00%

Revenues by Character Code

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

FY 2026/2027 Budget



Revenues by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
34 - Charges for Services	\$251,087	\$279,878	\$242,000	\$255,000	-\$24,878	-8.89%
FUEL SURCHARGE	\$22,826	\$30,000	\$22,000	\$25,000	-\$5,000	-16.67%
FUEL SALES - EXTERNAL	\$228,261	\$249,878	\$220,000	\$230,000	-\$19,878	-7.96%
53 - Fund Transfers In	\$2,813,525	\$3,002,450	\$3,002,450	\$2,946,718	-\$55,732	-1.86%
GENERAL FUND-CDBUILDPLAN	\$21,460	\$20,260	\$20,260	\$25,180	\$4,920	24.28%
GENERAL FUND-CDENGINEERING	\$15,610	\$12,020	\$12,020	\$10,740	-\$1,280	-10.65%
GENERAL FUND-PD	\$460,960	\$469,800	\$469,800	\$520,578	\$50,778	10.81%
GENERAL FUND-FD	\$79,080	\$100,040	\$100,040	\$103,010	\$2,970	2.97%
GENERAL FUND-PWADMIN	\$462,820	\$252,380	\$252,380	\$290,330	\$37,950	15.04%
CAPITAL IMPROVEMENT FUND	\$1,117,700	\$1,234,500	\$1,234,500	\$1,423,000	\$188,500	15.27%
WATER & SEWER CAPITAL FUND	\$510,725	\$807,000	\$807,000	\$446,000	-\$361,000	-44.73%
W&S OPERATING FUND-PW	\$145,170	\$106,450	\$106,450	\$127,880	\$21,430	20.13%
Total Revenues	\$3,064,612	\$3,282,328	\$3,244,450	\$3,201,718	-\$80,610	-2.46%

FY 2025/2026 Review

Revenues are projected to finish the year at \$3.24M compared to a budget of \$3.28M.

- 34 - Charges for Services are projected to finish \$38K under budget due to less than expected fuel sales.

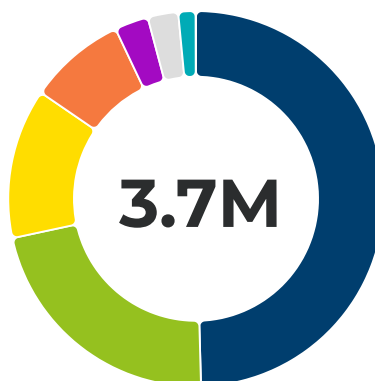
FY 2026/2027 Summary

Revenues are budgeted at \$3.20M a decrease of \$81K or 2.46%. Notable variances include:

- 34 - Charges for Services is down \$25K or 8.89% to true up to historical fuel sales.
- 53 - Fund Transfers In is down \$56K or 1.86% due to lower transfers for new vehicles & equipment and using \$500K in available fund balance.

Expenditures by Character Code

FY 2026/2027 Budget



47 - Capital	\$1,835,050	49.57%
46 - Supplies	\$816,350	22.05%
41 - Salaries & Wages	\$478,728	12.93%
44 - Contractual Services	\$310,825	8.40%
54 - Fund Transfers Out	\$107,210	2.90%
42 - Employee Benefits	\$97,555	2.64%
45 - Other Cont. Services	\$55,400	1.50%
43 - Prof & Tech Services	\$600	0.02%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
41 - Salaries & Wages	\$370,612	\$424,990	\$410,850	\$478,728	\$53,738	12.64%
42 - Employee Benefits	\$79,786	\$94,991	\$86,514	\$97,555	\$2,564	2.70%
43 - Prof & Tech Services	\$376	\$570	\$625	\$600	\$30	5.26%
44 - Contractual Services	\$284,003	\$278,997	\$284,862	\$310,825	\$31,828	11.41%
45 - Other Cont. Services	\$39,323	\$47,800	\$52,585	\$55,400	\$7,600	15.90%
46 - Supplies	\$759,654	\$817,060	\$752,250	\$816,350	-\$710	-0.09%
47 - Capital	\$1,276,141	\$2,041,500	\$2,461,352	\$1,835,050	-\$206,450	-10.11%
54 - Fund Transfers Out	\$74,000	\$76,420	\$76,420	\$107,210	\$30,790	40.29%
Total Expenditures	\$2,883,894	\$3,782,328	\$4,125,458	\$3,701,718	-\$80,610	-2.13%

FY 2025/2026 Review

Expenditures are projected to finish at \$4.13M compared to a budget of \$3.78M. Notable variances include:

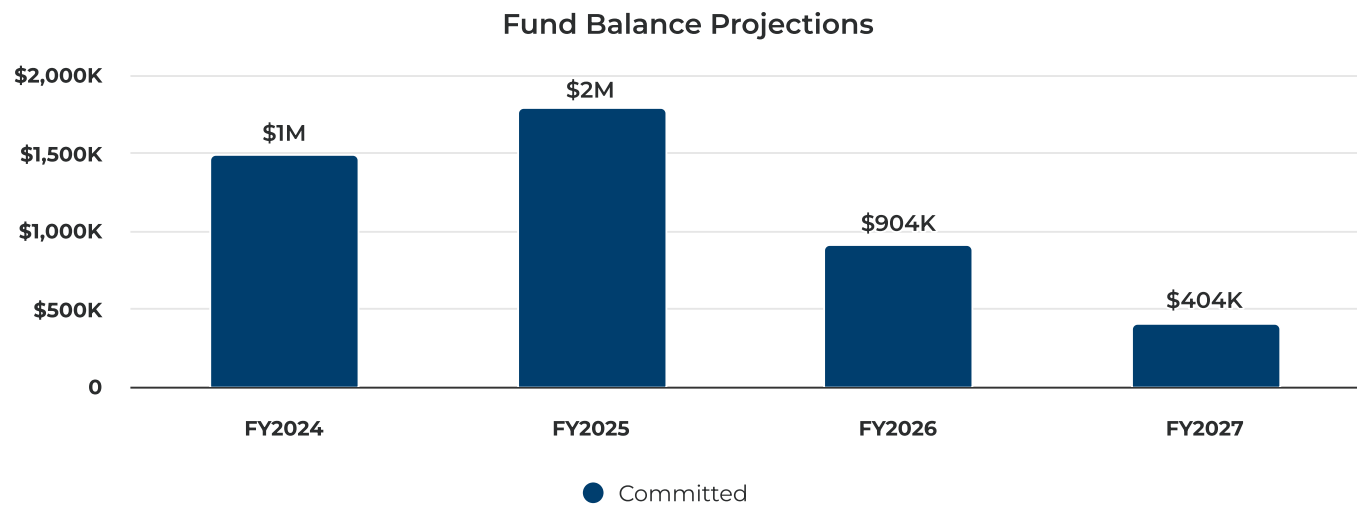
47 - Capital is projected to finish \$420K or 20.6% over budget due to vehicles arriving that were funded in a previous fiscal year due to continued supply chain issues.

FY 2026/2027 Summary

Expenditures are budgeted at \$3.70M an decrease of \$80K or 2.13%. Notable variances include:

- 47 - Capital is down \$206K or 10.11% due to lower vehicle purchases detailed in the Capital Improvements section.

Fund Balance



Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026	FY 2027
Committed	\$1,485,089	\$1,784,839	\$903,831	\$403,831
Total Fund Balance	\$1,485,089	\$1,784,839	\$903,831	\$403,831

The Fleet Services Fund was established to operate at a net-zero, meaning annual revenues from operating departments are meant to cover any annual expenditures with no surplus or deficit. Due to conservative budgeting, the actual costs to maintain and refresh the fleet were less than anticipated, resulting in a surplus in the Fund. The FY 2026/2027 budget draws down that excess balance to offset charges to operating departments.

Revenue Line Item Detail

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
233 - Fleet Services Fund	\$3,064,612	\$3,282,328	\$3,244,450	\$3,201,718	-\$80,610	-2.46%
34 - Charges for Services	\$251,087	\$279,878	\$242,000	\$255,000	-\$24,878	-8.89%
334117 - FUEL SURCHARGE	\$22,826	\$30,000	\$22,000	\$25,000	-\$5,000	-16.67%
334118 - FUEL SALES - EXTERNAL	\$228,261	\$249,878	\$220,000	\$230,000	-\$19,878	-7.96%
53 - Fund Transfers In	\$2,813,525	\$3,002,450	\$3,002,450	\$2,946,718	-\$55,732	-1.86%
339101 - GENERAL FUND	\$1,039,930	\$854,500	\$854,500	\$949,838	\$95,338	11.16%
339106 - CAPITAL IMPROVEMENT FUND	\$1,117,700	\$1,234,500	\$1,234,500	\$1,423,000	\$188,500	15.27%
339110 - WATER & SEWER OPERATING FUND	\$145,170	\$106,450	\$106,450	\$127,880	\$21,430	20.13%
339111 - WATER & SEWER CAPITAL FUND	\$510,725	\$807,000	\$807,000	\$446,000	-\$361,000	-44.73%
Total Revenues	\$3,064,612	\$3,282,328	\$3,244,450	\$3,201,718	-\$80,610	-2.46%

Expenditure Line Item Detail

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
233 - Fleet Services Fund	\$2,883,894	\$3,782,328	\$4,125,458	\$3,701,718	-\$80,610	-2.13%
4010 - Police Administration	\$568,499	\$574,500	\$707,000	\$636,000	\$61,500	10.70%
46 - Supplies	-	-	-	\$42,800	\$42,800	-
465019 - VEHICLE TECHNOLOGY	-	-	-	\$42,800	\$42,800	-
47 - Capital	\$568,499	\$574,500	\$707,000	\$593,200	\$18,700	3.26%
475202 - VEHICLES	\$568,499	\$574,500	\$707,000	\$593,200	\$18,700	3.26%
7510 - Public Works Administration	\$442,416	\$660,000	\$879,500	\$787,000	\$127,000	19.24%
47 - Capital	\$442,416	\$660,000	\$879,500	\$787,000	\$127,000	19.24%
475103 - HEAVY EQUIPMENT	\$234,534	\$75,000	\$234,500	\$116,000	\$41,000	54.67%
475202 - VEHICLES	\$207,883	\$585,000	\$645,000	\$671,000	\$86,000	14.70%
7520 - Public Works Vehicle Maintenanc	\$1,607,753	\$1,740,828	\$1,664,106	\$1,832,718	\$91,890	5.28%
41 - Salaries & Wages	\$370,612	\$424,990	\$410,850	\$478,728	\$53,738	12.64%
411001 - SALARIES- REGULAR	\$350,565	\$396,890	\$370,450	\$428,628	\$31,738	8.00%
411002 - SALARIES- PART TIME	-	-	-	\$12,000	\$12,000	-
411005 - SALARIES- SICK LV BUYBACK	-	\$2,500	-	\$2,500	-	0.00%
411008 - LONGEVITY	\$300	\$600	\$400	\$600	-	0.00%
413001 - OVERTIME	\$19,746	\$25,000	\$40,000	\$35,000	\$10,000	40.00%
42 - Employee Benefits	\$79,786	\$94,991	\$86,514	\$97,555	\$2,564	2.70%
422001 - SOCIAL SECURITY	\$22,850	\$24,304	\$24,304	\$28,950	\$4,646	19.12%
422002 - MEDICARE	\$5,344	\$5,685	\$5,775	\$6,775	\$1,090	19.17%
423001 - IL MUNIC RETIREMENT FUND	\$27,318	\$39,200	\$30,373	\$37,350	-\$1,850	-4.72%
426001 - WORKERS COMP INSURANCE	\$16,083	\$16,102	\$16,091	\$14,935	-\$1,167	-7.25%
429001 - WELLNESS PROGRAM	-	\$150	\$150	\$150	-	0.00%
429002 - EMPLOYEE AWARDS/RECOG	\$275	\$400	\$400	\$500	\$100	25.00%
429004 - CLOTHING ALLOWANCE	\$1,919	\$2,400	\$2,400	\$2,400	-	0.00%
429007 - UNIFORM SERVICE	\$2,750	\$3,000	\$3,000	\$3,000	-	0.00%
429013 - MEDICAL EXPENSE	\$500	\$1,055	\$1,000	\$800	-\$255	-24.17%
429014 - CDL REIMBURSEMENT	\$244	\$70	\$421	\$70	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
429017 - RHS ER PORTION NON- BARGAINED	\$2,503	\$2,625	\$2,600	\$2,625	-	0.00%
43 - Prof & Tech Services	\$376	\$570	\$625	\$600	\$30	5.26%
433018 - PERSONNEL TESTING	-	\$200	\$200	\$200	-	0.00%
433019 - CDL SCREENING	\$376	\$370	\$425	\$400	\$30	8.11%
44 - Contractual Services	\$284,003	\$278,997	\$284,862	\$310,825	\$31,828	11.41%
442101 - TIRE DISPOSAL	\$276	\$550	\$550	\$550	-	0.00%
442301 - CUSTODIAL SERVICE	\$5,491	\$5,250	\$6,000	\$6,000	\$750	14.29%
443001 - CLOUD & NETWORK SERVICES	\$5,641	\$4,070	\$4,964	\$5,620	\$1,550	38.08%
443004 - COMPUTER HARDWARE MAINT	\$1,592	\$2,800	\$2,841	\$3,450	\$650	23.21%
443005 - COMP SOFTWARE MAINTENANCE	\$4,489	\$4,550	\$4,482	\$5,775	\$1,225	26.92%
443006 - TELECOM MAINTENANCE	\$285	\$647	\$675	\$495	-\$152	-23.49%
443007 - EQUIPMENT MAINTENANCE	\$9,478	\$7,350	\$12,950	\$5,750	-\$1,600	-21.77%
443008 - BUILDING MAINTENANCE	\$26,572	\$30,000	\$35,000	\$25,850	-\$4,150	-13.83%
443010 - AUTO & TRUCK MAINT	\$221,226	\$210,000	\$210,000	\$250,000	\$40,000	19.05%
443032 - FUEL FACILITY MAINTENANCE	\$8,601	\$11,550	\$4,500	\$4,500	-\$7,050	-61.04%
444202 - OFFICE MACHINE RENTAL	\$351	\$205	\$400	\$435	\$230	112.20%
443002 - NETWORK SERVICES	-	\$2,025	\$2,500	\$2,400	\$375	18.52%
45 - Other Cont. Services	\$39,323	\$47,800	\$52,585	\$55,400	\$7,600	15.90%
450003 - PRINTING & PUBLISHING SERVICES	\$144	\$365	\$415	\$540	\$175	47.95%
452001 - LIABILITY INSURANCE	\$28,791	\$28,825	\$28,806	\$26,735	-\$2,090	-7.25%
452008 - OTHER INSURANCE	\$3,291	\$3,500	\$10,354	\$10,500	\$7,000	200.00%
453006 - MOBILE PHONE	\$2,004	\$3,000	\$2,040	\$2,040	-\$960	-32.00%
458001 - TRAINING & SCHOOLS	\$3,946	\$9,000	\$6,850	\$13,290	\$4,290	47.67%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
458002 - MEETING AND CONVENTION	\$93	\$500	\$1,500	\$500	-	0.00%
458003 - DUES & SUBSCRIPTIONS	\$240	\$60	\$245	\$245	\$185	308.33%
458004 - CAR EXPENSE/MILEAGE REIMB	\$717	\$2,200	\$2,000	\$1,100	-\$1,100	-50.00%
458005 - INFO SYSTEMS TRAINING	\$96	\$350	\$375	\$450	\$100	28.57%
46 - Supplies	\$759,654	\$817,060	\$752,250	\$773,550	-\$43,510	-5.33%
461001 - OFFICE SUPPLIES	\$507	\$500	\$600	\$600	\$100	20.00%
461008 - MISC OTHER SUPPLIES	\$1,252	\$500	\$500	\$1,000	\$500	100.00%
461012 - SMALL TOOLS	\$6,000	\$6,000	\$6,000	\$6,000	-	0.00%
461013 - HOUSEKEEPING SUPPLIES	\$808	\$750	\$650	\$750	-	0.00%
461014 - SAFETY SUPPLIES	\$1,096	\$2,500	\$2,500	\$2,600	\$100	4.00%
461031 - INTERNAL PARTS	\$221,030	\$180,000	\$200,000	\$200,000	\$20,000	11.11%
461032 - WELDING SUPPLIES	\$1,667	\$3,000	\$3,000	\$3,000	-	0.00%
462601 - FUEL	\$415,207	\$451,000	\$400,000	\$420,000	-\$31,000	-6.87%
462602 - DIESEL FUEL	\$111,807	\$150,000	\$120,000	\$125,000	-\$25,000	-16.67%
465004 - COMPUTER HARDWARE	\$280	\$12,450	\$7,900	\$2,400	-\$10,050	-80.72%
465005 - COMPUTER SOFTWARE	-	\$160	\$100	\$200	\$40	25.00%
465008 - MACHINERY & EQUIPMENT	-	\$10,200	\$11,000	\$12,000	\$1,800	17.65%
47 - Capital	-	-	-	\$8,850	\$8,850	-
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	-	\$8,850	\$8,850	-
54 - Fund Transfers Out	\$74,000	\$76,420	\$76,420	\$107,210	\$30,790	40.29%
493033 - TRANSFER TO HEALTH INSURANCE	\$74,000	\$76,420	\$76,420	\$107,210	\$30,790	40.29%
7550 - Public Works Water & Sewer	\$265,225	\$807,000	\$874,852	\$446,000	-\$361,000	-44.73%
47 - Capital	\$265,225	\$807,000	\$874,852	\$446,000	-\$361,000	-44.73%
475103 - HEAVY EQUIPMENT	\$57,342	\$20,000	\$62,500	\$25,000	\$5,000	25.00%
475202 - VEHICLES	\$207,883	\$787,000	\$812,352	\$421,000	-\$366,000	-46.51%

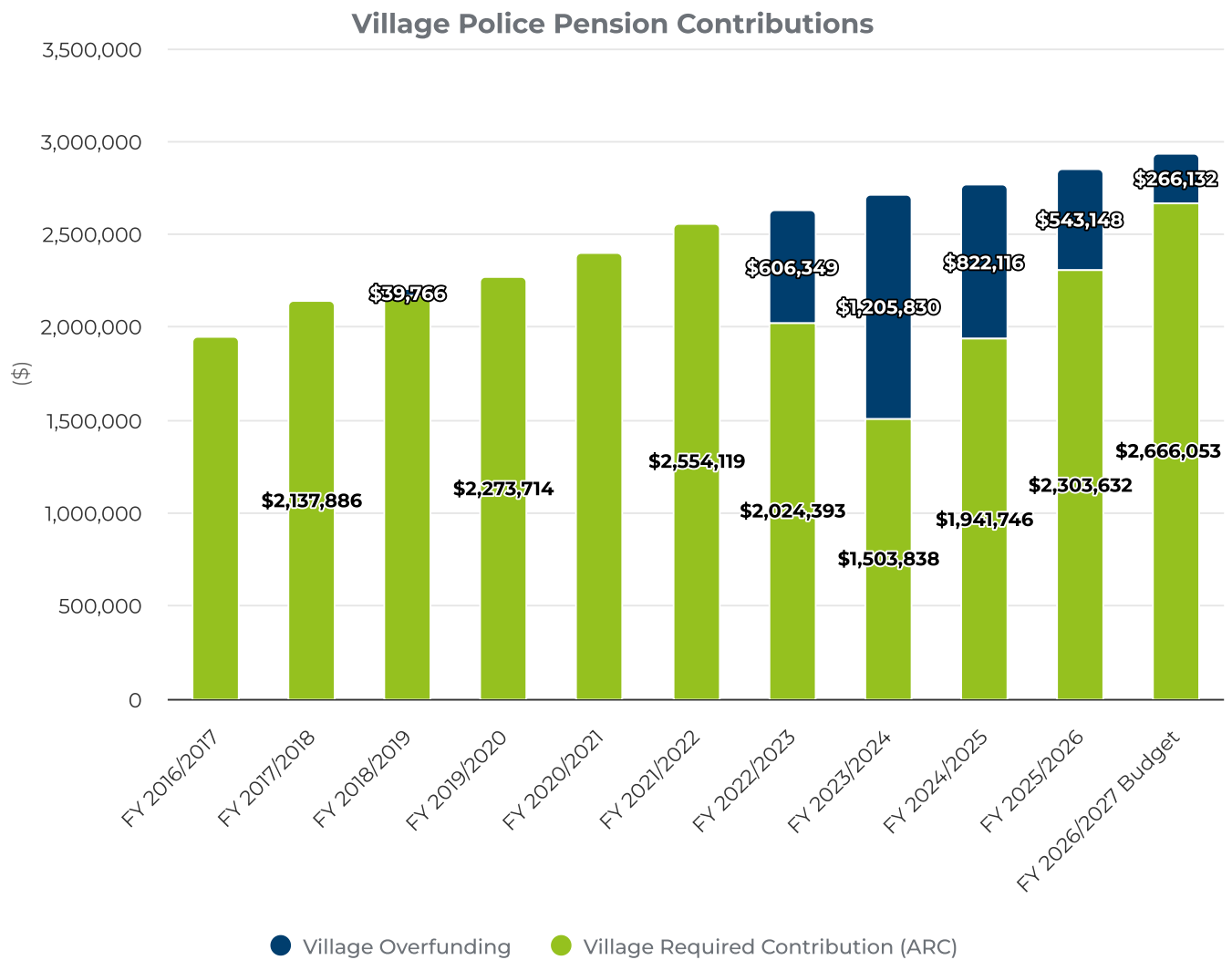
Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Total Expenditures	\$2,883,894	\$3,782,328	\$4,125,458	\$3,701,718	-\$80,610	-2.13%

307-Police Pension Fund

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

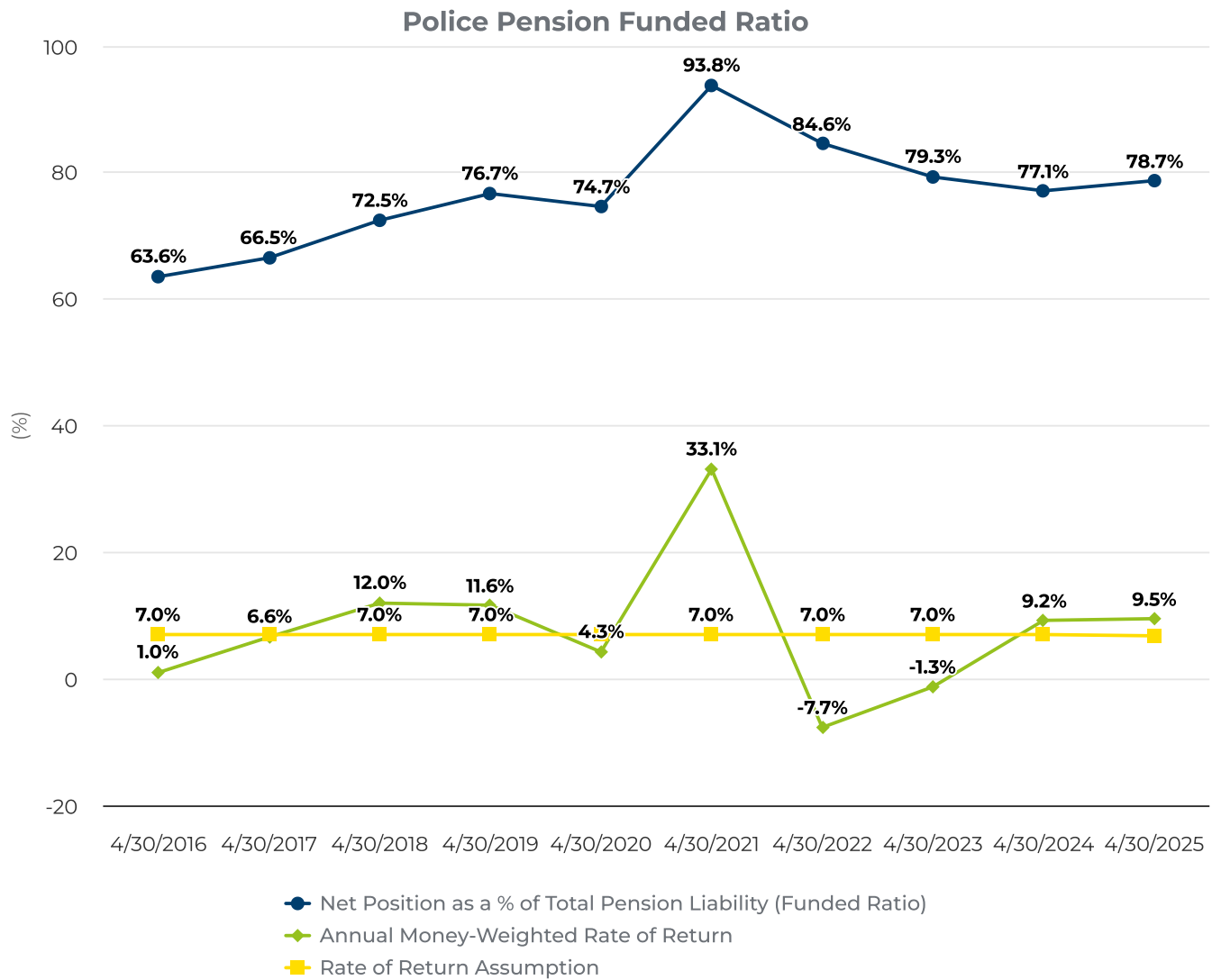
Funding History

According to Illinois State Statute, the Village is required to make an annual contribution to the Police Pension Fund based on a series of actuarial assumptions. Annually, the Village contracts with an independent actuary to conduct a valuation of the Fund and determine the actuarial required contribution for the upcoming budget year, commonly referred to as the ARC. Historically, the Village has matched or exceeded the ARC as shown in the chart below. Recently, the Village has seen a reduction in the ARC due to greater than assumed investment returns. Rather than lower the contribution, the Village has elected to increase the prior years ARC by an inflation assumption, resulting in significant over-funding.



Funded Ratio

The funded ratio is an indicator of the health of the pension fund. It is calculated using the value of plan assets divided by the unfunded actuarial accrued liability. For reference, the state average for all article 3 police pension funds is below 63%. Pension funds have three funding sources; employee contributions, employer contributions and investment income. Investment income is the largest source of revenue and has the largest impact on the funded ratio. Returns in excess of the actuarial assumption will help drive up the funded ratio. Conversely, returns under the actuarial assumption will drive down the funded ratio. The impact is smoothed over a number of years, but is a large factor in the movement of the funded ratio.



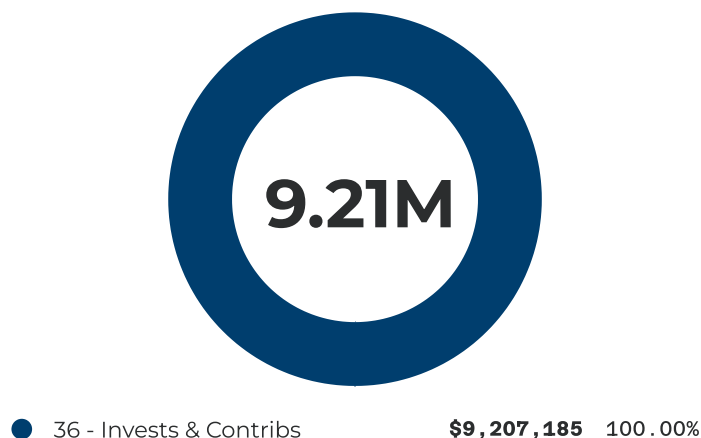
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Revenues						
36 - Invests & Contribs	\$11,153,170	\$9,121,780	\$9,121,780	\$9,207,185	\$85,405	0.94%
Total Revenues	\$11,153,170	\$9,121,780	\$9,121,780	\$9,207,185	\$85,405	0.94%
Expenditures						
41 - Salaries & Wages	\$4,587,644	\$5,075,000	\$5,075,000	\$5,700,000	\$625,000	12.32%
42 - Employee Benefits	\$12,693	\$20,000	\$20,000	\$20,000	-	0.00%
43 - Prof & Tech Services	\$82,800	\$75,000	\$75,000	\$75,000	-	0.00%
45 - Other Cont. Services	\$30,423	\$31,000	\$31,000	\$31,000	-	0.00%
46 - Supplies	-	\$1,000	\$1,000	\$1,000	-	0.00%
Total Expenditures	\$4,713,560	\$5,202,000	\$5,202,000	\$5,827,000	\$625,000	12.01%
Total Revenues Less Expenditures	\$6,439,610	\$3,919,780	\$3,919,780	\$3,380,185	-\$539,595	-13.77%

Revenues by Character Code

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

FY 2026/2027 Budget



Revenues by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
36 - Invests & Contribs	\$11,153,170	\$9,121,780	\$9,121,780	\$9,207,185	\$85,405	0.94%
Total Revenues	\$11,153,170	\$9,121,780	\$9,121,780	\$9,207,185	\$85,405	0.94%

FY 2025/2026 Review

Revenues are projected to finish at \$9.12M compared to a budget of \$9.12M. All categories are expected to finish at budget.

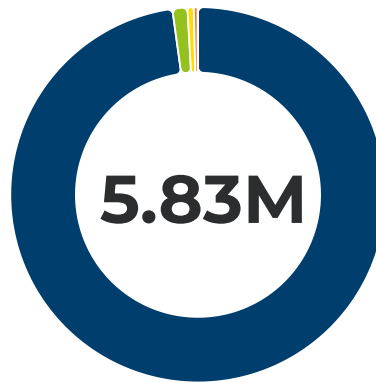
FY 2026/2027 Summary

Revenues are budgeted at \$9.21M an increase of \$85K or 0.94%. Notable variances include:

- 36 - Investments & Contributions are up \$85K or 0.94% 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 Funds increased \$362,421 from \$2,303,632 to \$2,666,053. 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 2026/2027 budget includes a 3.0% increase on the FY 2025/2026 contributions. For the Police Pension, this results in a contribution of \$2,932,185, overfunding the ARC by \$266,132.

Expenditures by Character Code

FY 2026/2027 Budget



41 - Salaries & Wages	\$5,700,000	97.82%
43 - Prof & Tech Services	\$75,000	1.29%
45 - Other Cont. Services	\$31,000	0.53%
42 - Employee Benefits	\$20,000	0.34%
46 - Supplies	\$1,000	0.02%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
41 - Salaries & Wages	\$4,587,644	\$5,075,000	\$5,075,000	\$5,700,000	\$625,000	12.32%
42 - Employee Benefits	\$12,693	\$20,000	\$20,000	\$20,000	-	0.00%
43 - Prof & Tech Services	\$82,800	\$75,000	\$75,000	\$75,000	-	0.00%
45 - Other Cont. Services	\$30,423	\$31,000	\$31,000	\$31,000	-	0.00%
46 - Supplies	-	\$1,000	\$1,000	\$1,000	-	0.00%
Total Expenditures	\$4,713,560	\$5,202,000	\$5,202,000	\$5,827,000	\$625,000	12.01%

FY 2025/2026 Review

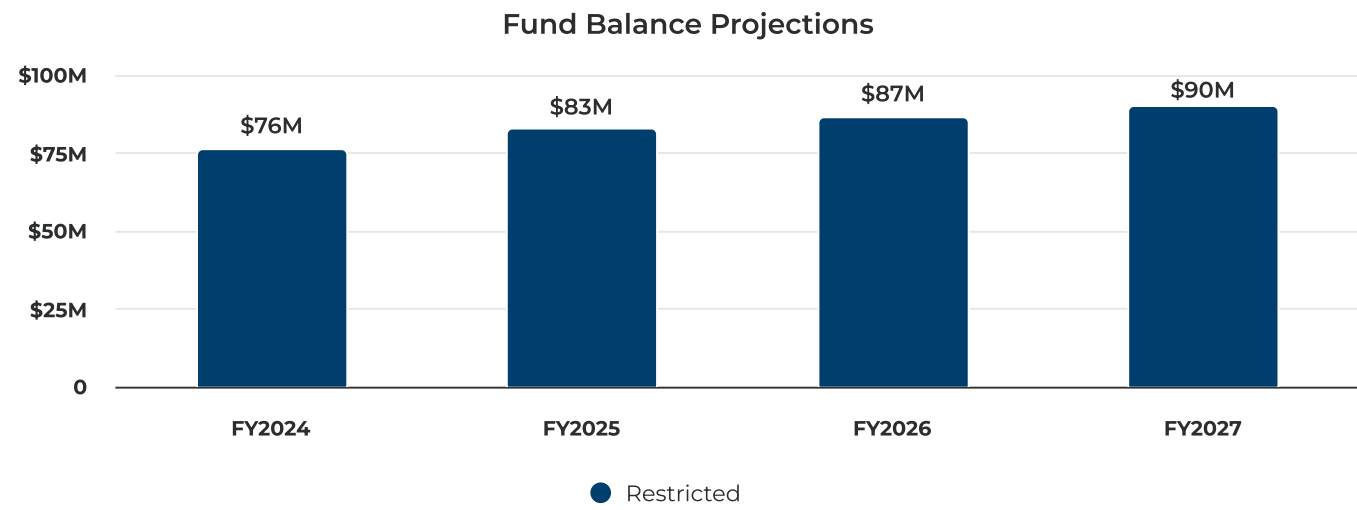
Expenditures are projected to finish at \$5.20M compared to a budget of \$5.20M. All categories are expected to finish at budget.

FY 2026/2027 Summary

Expenditures are budgeted at \$5.83M an increase of \$625K or 12.01% over the prior year's budget. Notable variances include:

- 41 - Salaries & Wages is up \$625K or 12.32% due to additional pensions for retirees.

Fund Balance



Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026	FY 2027
Restricted	\$76,213,846	\$82,653,456	\$86,573,236	\$89,953,421
Total Fund Balance	\$76,213,846	\$82,653,456	\$86,573,236	\$89,953,421

Revenue Line Item Detail

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
307 - Police Pension Fund	\$11,153,170	\$9,121,780	\$9,121,780	\$9,207,185	\$85,405	0.94%
36 - Invests & Contribs	\$11,153,170	\$9,121,780	\$9,121,780	\$9,207,185	\$85,405	0.94%
336104 - FIXED INCOME	\$462,795	\$450,000	\$450,000	\$450,000	-	0.00%
336105 - EQUITY INCOME	\$6,876,460	\$5,000,000	\$5,000,000	\$5,000,000	-	0.00%
336404 - EMPLOYEE CONTRIB	\$1,050,053	\$825,000	\$825,000	\$825,000	-	0.00%
336406 - VILLAGE CONTRIB 41-240-00	\$2,763,862	\$2,846,780	\$2,846,780	\$2,932,185	\$85,405	3.00%
Total Revenues	\$11,153,170	\$9,121,780	\$9,121,780	\$9,207,185	\$85,405	0.94%

Expenditure Line Item Detail

Expenditures by Fund

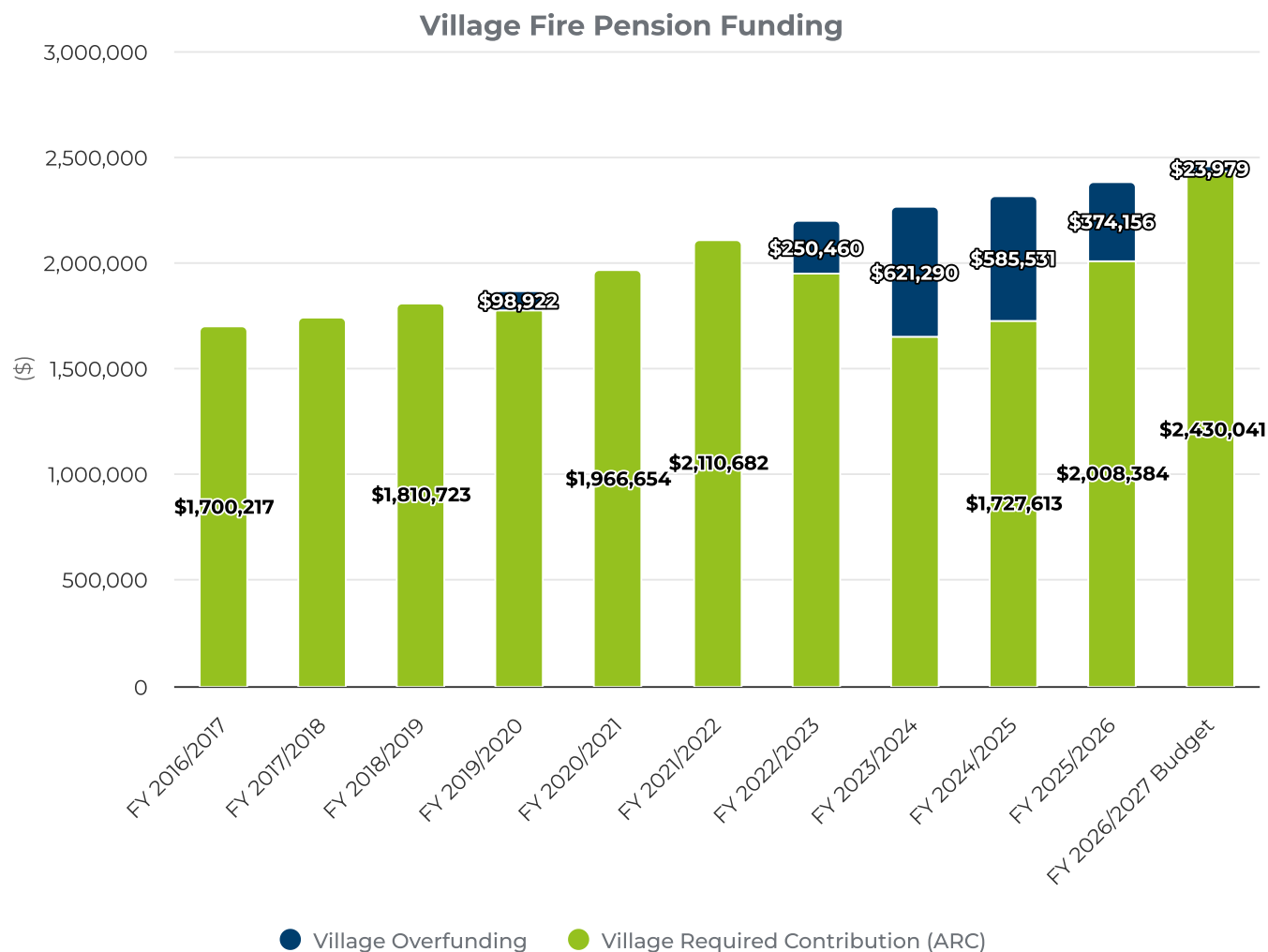
Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
307 - Police Pension Fund	\$4,713,560	\$5,202,000	\$5,202,000	\$5,827,000	\$625,000	12.01%
4040 - Police Pension	\$4,713,560	\$5,202,000	\$5,202,000	\$5,827,000	\$625,000	12.01%
41 - Salaries & Wages	\$4,587,644	\$5,075,000	\$5,075,000	\$5,700,000	\$625,000	12.32%
411010 - SERVICE PENSIONS 51-020	\$4,021,350	\$4,500,000	\$4,500,000	\$5,000,000	\$500,000	11.11%
411012 - DUTY DISAB PEN 51-040	\$453,508	\$500,000	\$500,000	\$550,000	\$50,000	10.00%
411013 - SURV SPOUSE PEN 51-060	\$62,433	\$75,000	\$75,000	\$150,000	\$75,000	100.00%
411014 - REFUND OF CONTRIB 51-100	\$50,353	-	-	-	-	0.00%
42 - Employee Benefits	\$12,693	\$20,000	\$20,000	\$20,000	-	0.00%
429013 - MEDICAL EXPENSE	\$12,693	\$20,000	\$20,000	\$20,000	-	0.00%
43 - Prof & Tech Services	\$82,800	\$75,000	\$75,000	\$75,000	-	0.00%
433001 - GENERAL LEGAL SERVICE	\$16,938	\$15,000	\$15,000	\$15,000	-	0.00%
433006 - FINANCIAL SERVICES	\$52,222	\$45,000	\$45,000	\$45,000	-	0.00%
433022 - ACCOUNTING SERVICES 52-170-03	\$13,640	\$15,000	\$15,000	\$15,000	-	0.00%
45 - Other Cont. Services	\$30,423	\$31,000	\$31,000	\$31,000	-	0.00%
450004 - MISC SERVICES	\$27,204	\$15,000	\$15,000	\$15,000	-	0.00%
450029 - PENSION FILE FEE52-290-34	-	\$10,000	\$10,000	\$10,000	-	0.00%
458002 - MEETING AND CONVENTION	\$2,414	\$5,000	\$5,000	\$5,000	-	0.00%
458003 - DUES & SUBSCRIPTIONS	\$805	\$1,000	\$1,000	\$1,000	-	0.00%
46 - Supplies	-	\$1,000	\$1,000	\$1,000	-	0.00%
461008 - MISC OTHER SUPPLIES	-	\$1,000	\$1,000	\$1,000	-	0.00%
Total Expenditures	\$4,713,560	\$5,202,000	\$5,202,000	\$5,827,000	\$625,000	12.01%

308-Fire Pension Fund

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

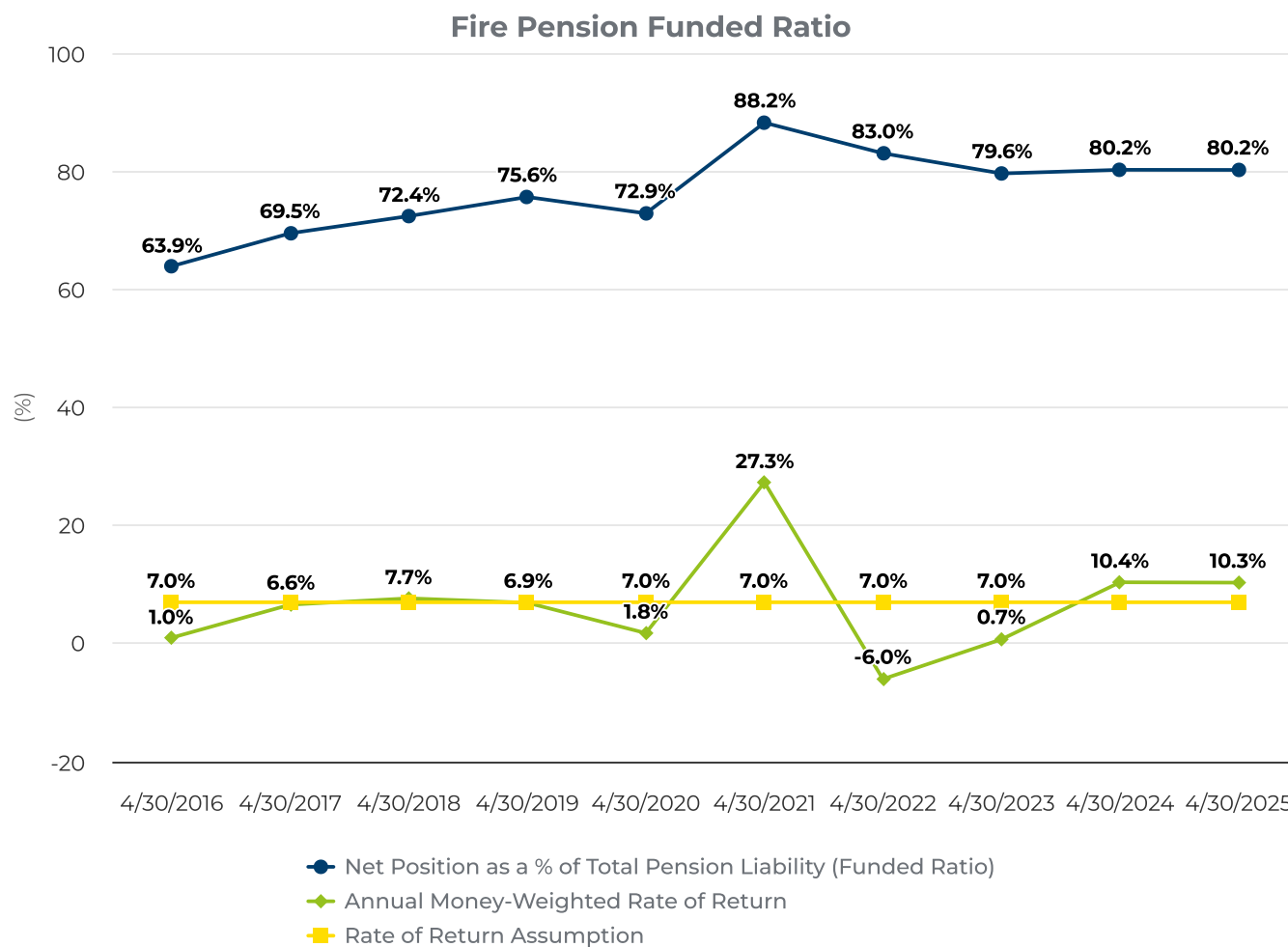
Funding History

According to Illinois State Statute, the Village is required to make an annual contribution to the Fire Pension Fund based on a series of actuarial assumptions. Annually, the Village contracts with an independent actuary to conduct a valuation of the Fund and determine the actuarial required contribution for the upcoming budget year, commonly referred to as the ARC. Historically, the Village has matched or exceeded the ARC as shown in the chart below. Recently, the Village has seen a reduction in the ARC due to greater than assumed investment returns. Rather than lower the contribution, the Village has elected to increase the prior years ARC by an inflation assumption, resulting in significant over-funding.



Funded Ratio

The funded ratio is a good indicator of the health of the pension fund. It is calculated using the value of plan assets divided by the unfunded actuarial accrued liability. For reference, the state average for all article 4 fire pension funds is below 66%. Pension funds have three funding sources; employee contributions, employer contributions and investment income. Investment income is the largest source of revenue and has the largest impact on the funded ratio. Returns in excess of the actuarial assumption will help drive up the funded ratio. Conversely, returns under the actuarial assumption will drive down the funded ratio. The impact is smoothed over a number of years, but is a large factor in the movement of the funded ratio.



Comprehensive Fund Summary

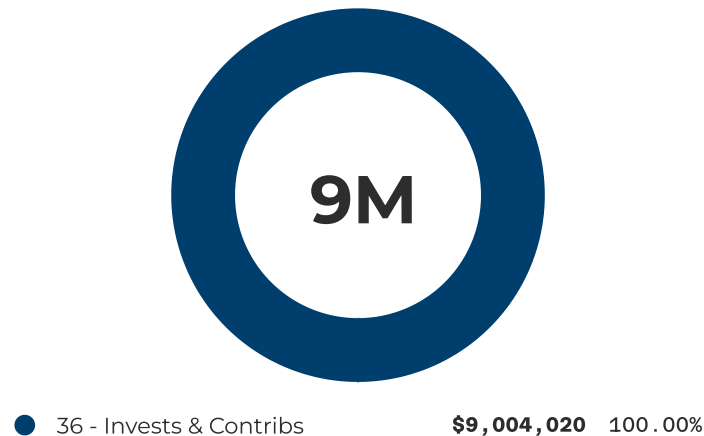
Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Revenues						
36 - Invests & Contribs	\$9,307,519	\$7,932,540	\$7,932,540	\$9,004,020	\$1,071,480	13.51%
Total Revenues	\$9,307,519	\$7,932,540	\$7,932,540	\$9,004,020	\$1,071,480	13.51%
Expenditures						
41 - Salaries & Wages	\$2,948,050	\$3,045,000	\$3,045,000	\$3,600,000	\$555,000	18.23%
42 - Employee Benefits	\$7,625	\$3,000	\$3,000	\$3,000	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
43 - Prof & Tech Services	\$144,233	\$144,000	\$144,000	\$144,000	-	0.00%
45 - Other Cont. Services	\$22,714	\$36,500	\$36,500	\$36,500	-	0.00%
46 - Supplies	-	\$1,000	\$1,000	\$1,000	-	0.00%
Total Expenditures	\$3,122,622	\$3,229,500	\$3,229,500	\$3,784,500	\$555,000	17.19%
Total Revenues Less Expenditures	\$6,184,897	\$4,703,040	\$4,703,040	\$5,219,520	\$516,480	10.98%

Revenues by Character Code

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

FY 2026/2027 Budget



Revenues by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
36 - Invests & Contribs	\$9,307,519	\$7,932,540	\$7,932,540	\$9,004,020	\$1,071,480	13.51%
Total Revenues	\$9,307,519	\$7,932,540	\$7,932,540	\$9,004,020	\$1,071,480	13.51%

FY 2025/2026 Review

Revenues are projected to finish at \$7.93M compared to a budget of \$7.93M. All categories are expected to finish at budget.

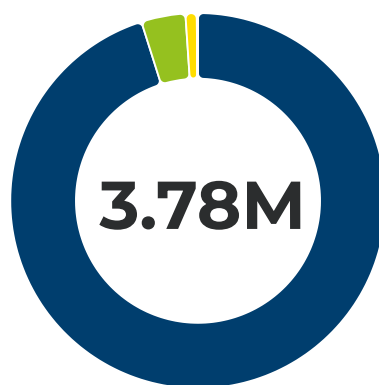
FY 2026/2027 Summary

Revenues are budgeted at 9.00M an increase of \$1.07M or 13.51%. Notable variances include:

- 36 - Investments & Contributions are up \$1.1M or 13.51% 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 Funds increased \$421,657 from \$2,008,384 to \$2,430,041. 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 2026/2027 budget includes a 3.0% increase on the FY 2025/2026 contributions. For the Fire Pension, this results in a contribution of \$2,454,020, overfunding the ARC by \$23,979.

Expenditures by Character Code

FY 2026/2027 Budget



41 - Salaries & Wages	\$3,600,000	95.12%
43 - Prof & Tech Services	\$144,000	3.80%
45 - Other Cont. Services	\$36,500	0.96%
42 - Employee Benefits	\$3,000	0.08%
46 - Supplies	\$1,000	0.03%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
41 - Salaries & Wages	\$2,948,050	\$3,045,000	\$3,045,000	\$3,600,000	\$555,000	18.23%
42 - Employee Benefits	\$7,625	\$3,000	\$3,000	\$3,000	-	0.00%
43 - Prof & Tech Services	\$144,233	\$144,000	\$144,000	\$144,000	-	0.00%
45 - Other Cont. Services	\$22,714	\$36,500	\$36,500	\$36,500	-	0.00%
46 - Supplies	-	\$1,000	\$1,000	\$1,000	-	0.00%
Total Expenditures	\$3,122,622	\$3,229,500	\$3,229,500	\$3,784,500	\$555,000	17.19%

FY 2025/2026 Review

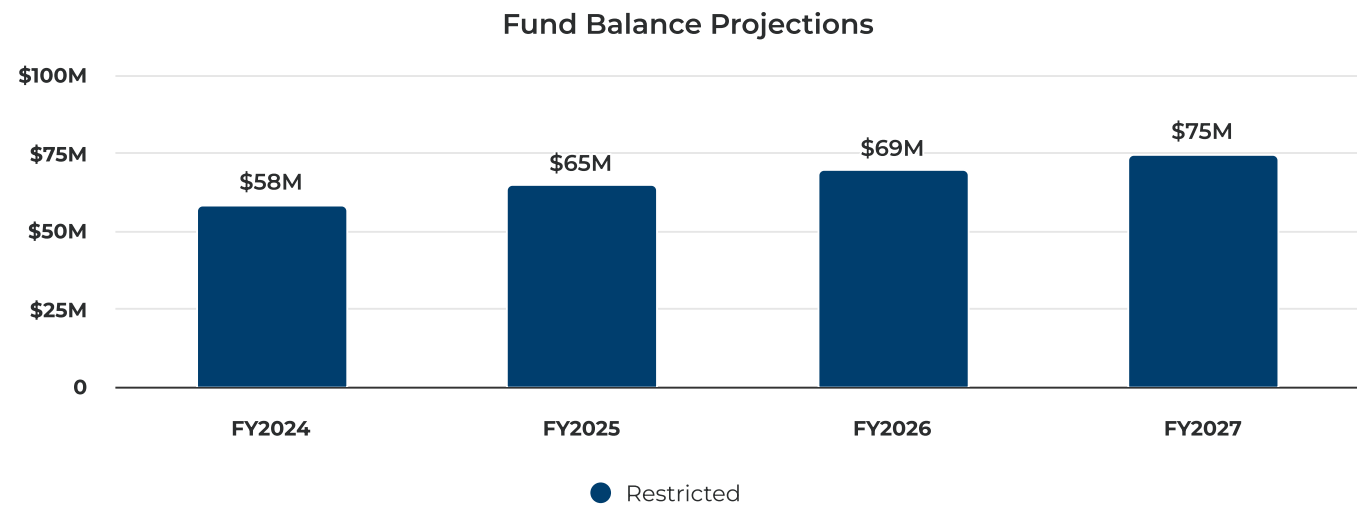
Expenditures are projected to finish at \$3.23M compared to a budget of \$3.23M. All categories are expected to finish at budget.

FY 2026/2027 Summary

Expenditures are budgeted at \$3.78M, an decrease of \$555K or 17.19% compared to the prior year's budget. Notable variances include:

- 41 - Salaries & Wages is up \$555K or 18.23% to align with anticipated pensions.

Fund Balance



Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026	FY 2027
Restricted	\$58,402,394	\$64,587,291	\$69,290,331	\$74,509,851
Total Fund Balance	\$58,402,394	\$64,587,291	\$69,290,331	\$74,509,851

Revenue Line Item Detail

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
308 - Fire Pension Fund	\$9,307,519	\$7,932,540	\$7,932,540	\$9,004,020	\$1,071,480	13.51%
36 - Invests & Contribs	\$9,307,519	\$7,932,540	\$7,932,540	\$9,004,020	\$1,071,480	13.51%
336101 - INTEREST INCOME	\$1,306,453	\$900,000	\$900,000	\$900,000	-	0.00%
336105 - EQUITY INCOME	\$5,000,475	\$4,000,000	\$4,000,000	\$5,000,000	\$1,000,000	25.00%
336405 - FIRE PENSION EE CONTRIBUTION	\$687,447	\$650,000	\$650,000	\$650,000	-	0.00%
336406 - VILLAGE CONTRIB 41-240-00	\$2,313,144	\$2,382,540	\$2,382,540	\$2,454,020	\$71,480	3.00%
Total Revenues	\$9,307,519	\$7,932,540	\$7,932,540	\$9,004,020	\$1,071,480	13.51%

Expenditure Line Item Detail

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
308 - Fire Pension Fund	\$3,122,622	\$3,229,500	\$3,229,500	\$3,784,500	\$555,000	17.19%
5040 - Fire Pension	\$3,122,622	\$3,229,500	\$3,229,500	\$3,784,500	\$555,000	17.19%
41 - Salaries & Wages	\$2,948,050	\$3,045,000	\$3,045,000	\$3,600,000	\$555,000	18.23%
411010 - SERVICE PENSIONS 51-020	\$2,514,316	\$2,500,000	\$2,500,000	\$3,000,000	\$500,000	20.00%
411012 - DUTY DISAB PEN 51-040	\$324,796	\$425,000	\$425,000	\$450,000	\$25,000	5.88%
411013 - SURV SPOUSE PEN 51-060	\$108,938	\$120,000	\$120,000	\$150,000	\$30,000	25.00%
42 - Employee Benefits	\$7,625	\$3,000	\$3,000	\$3,000	-	0.00%
429013 - MEDICAL EXPENSE	\$7,625	\$3,000	\$3,000	\$3,000	-	0.00%
43 - Prof & Tech Services	\$144,233	\$144,000	\$144,000	\$144,000	-	0.00%
433001 - GENERAL LEGAL SERVICE	\$22,577	\$20,000	\$20,000	\$20,000	-	0.00%
433006 - FINANCIAL SERVICES	\$108,236	\$100,000	\$100,000	\$100,000	-	0.00%
433021 - ACTUARIAL SERVICES	-	\$4,000	\$4,000	\$4,000	-	0.00%
433022 - ACCOUNTING SERVICES 52-170-03	\$13,420	\$20,000	\$20,000	\$20,000	-	0.00%
45 - Other Cont. Services	\$22,714	\$36,500	\$36,500	\$36,500	-	0.00%
450004 - MISC SERVICES	\$19,089	\$25,000	\$25,000	\$25,000	-	0.00%
450029 - PENSION FILE FEE52-290-34	-	\$8,000	\$8,000	\$8,000	-	0.00%
458002 - MEETING AND CONVENTION	\$3,350	\$2,500	\$2,500	\$2,500	-	0.00%
458003 - DUES & SUBSCRIPTIONS	\$275	\$1,000	\$1,000	\$1,000	-	0.00%
46 - Supplies	-	\$1,000	\$1,000	\$1,000	-	0.00%
461008 - MISC OTHER SUPPLIES	-	\$1,000	\$1,000	\$1,000	-	0.00%
Total Expenditures	\$3,122,622	\$3,229,500	\$3,229,500	\$3,784,500	\$555,000	17.19%

Departments Summary

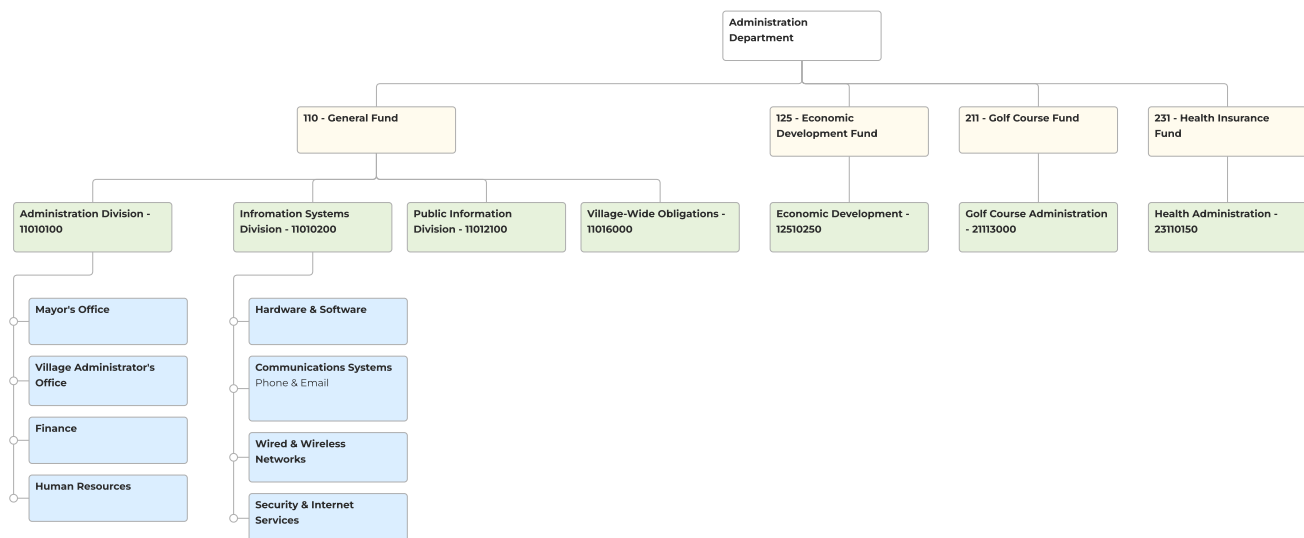
10-Administration Department

Patrick A. Muetz

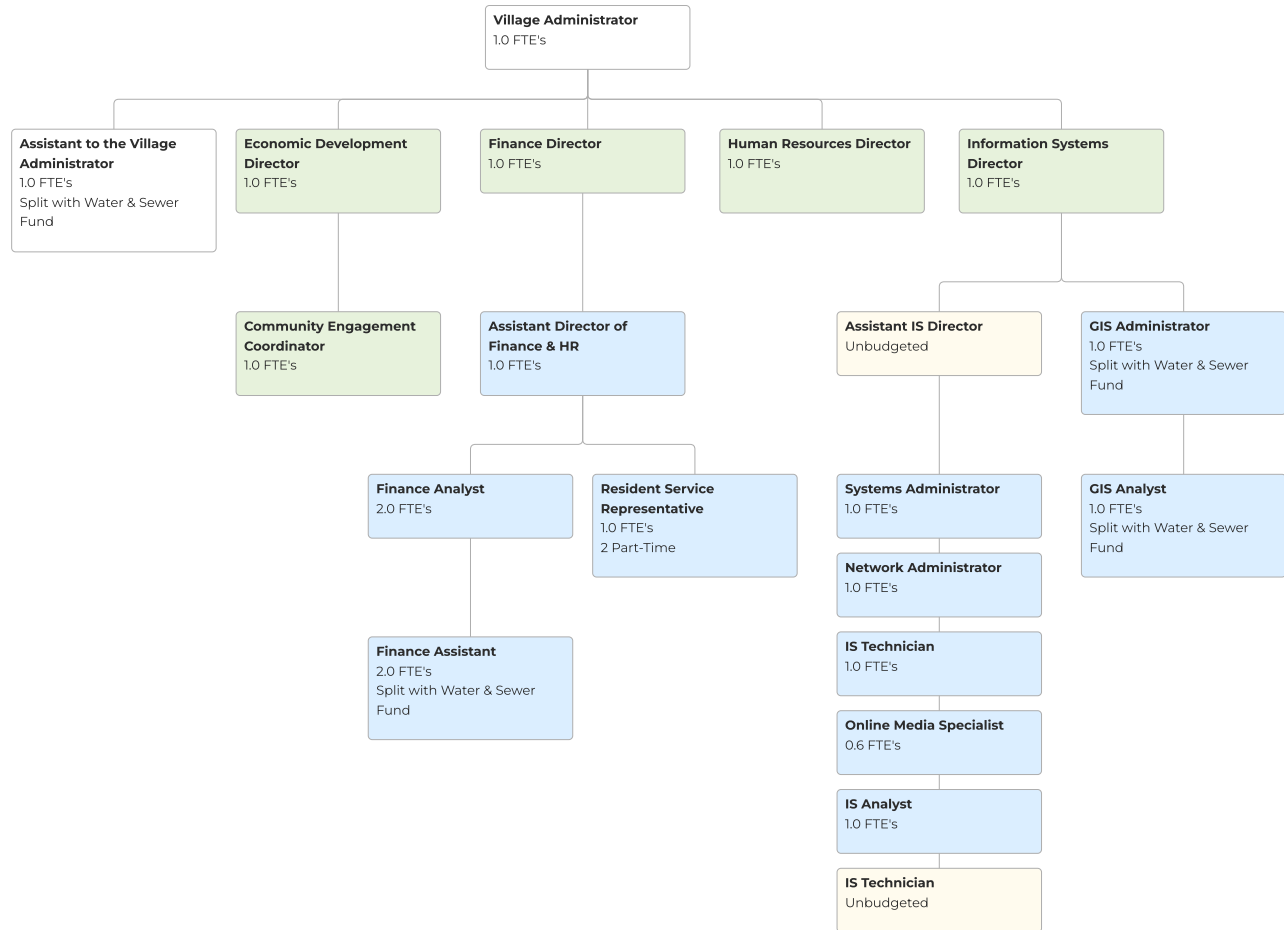
Village Administrator

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 in the 110 - General Fund: Administration (11010100), Information Systems (11010200), Public Information (11012100) and Village-Wide Obligations (11016000). Other cost centers overseen by Administration are detailed in the 125 - Economic Development Fund, 211 - Golf Course Fund and 231 - Health Insurance Fund sections under Fund Summaries.

Administration Department Cost Centers & Functions



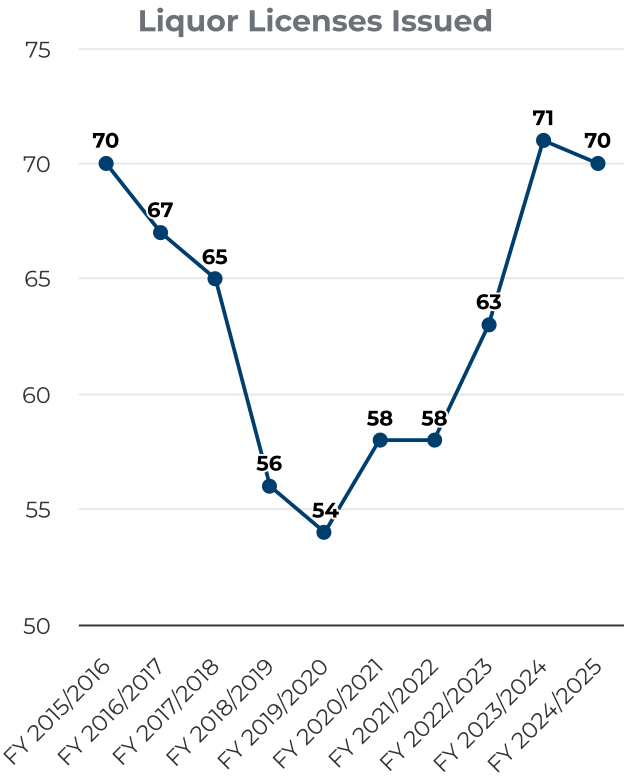
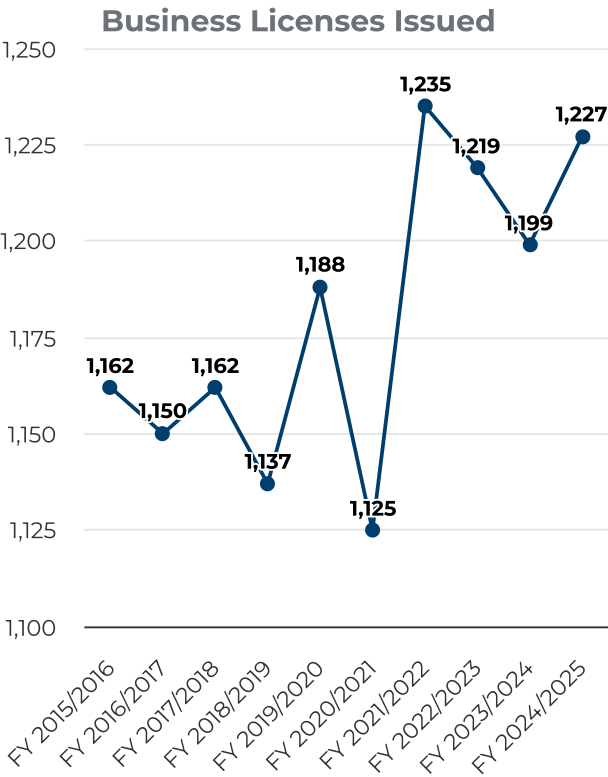
Administration



Performance Measures

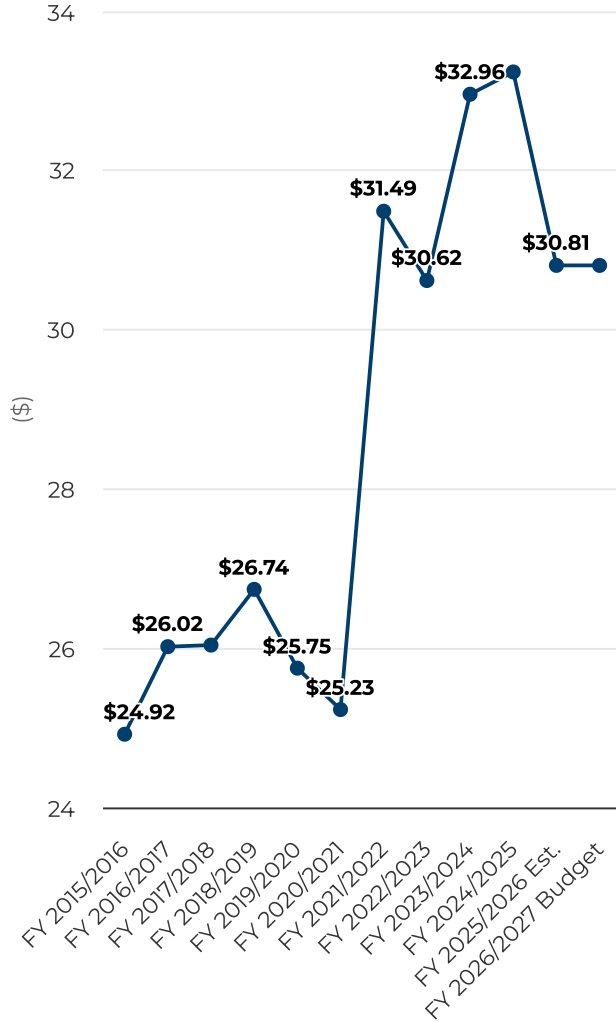
As part of the Strategic Plan, the Village identified performance measures to track workload and performance for each department. The following metrics are used for this purpose and may be added to or amended over time as strategic priorities evolve.

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

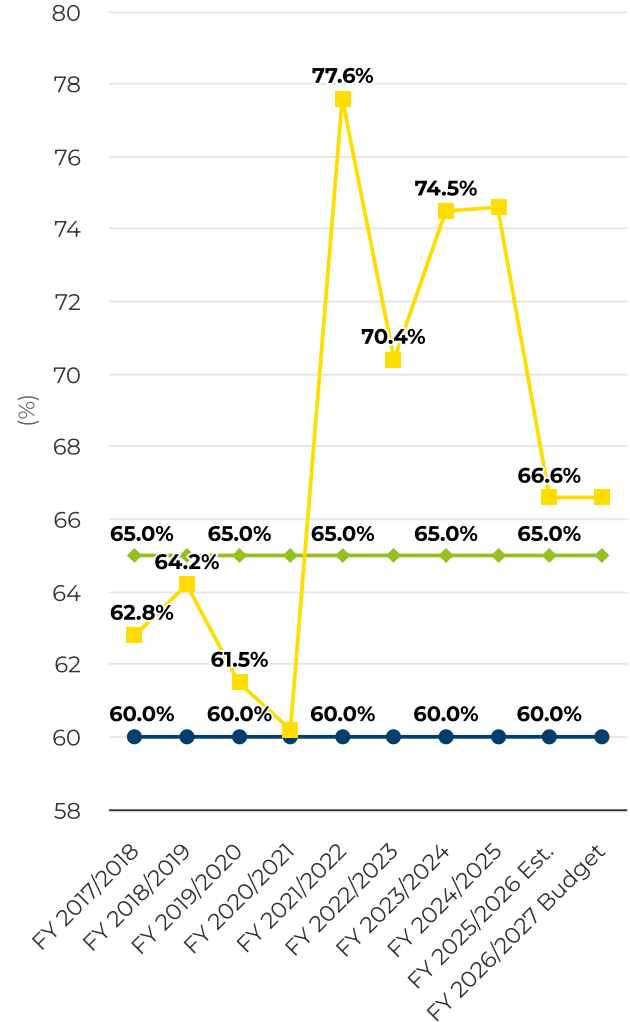


The Village maintains reserves in the General Fund to maintain operations in the event of a fiscal emergency. A good example is the recent COVID-19 pandemic, which resulted in the closure of businesses for an extended period of time, thus cutting off tax revenues generation used to support General Fund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

General Fund Balance (\$ millions) as of April 30



Fund Balance as a % of Expenditures as of April 30

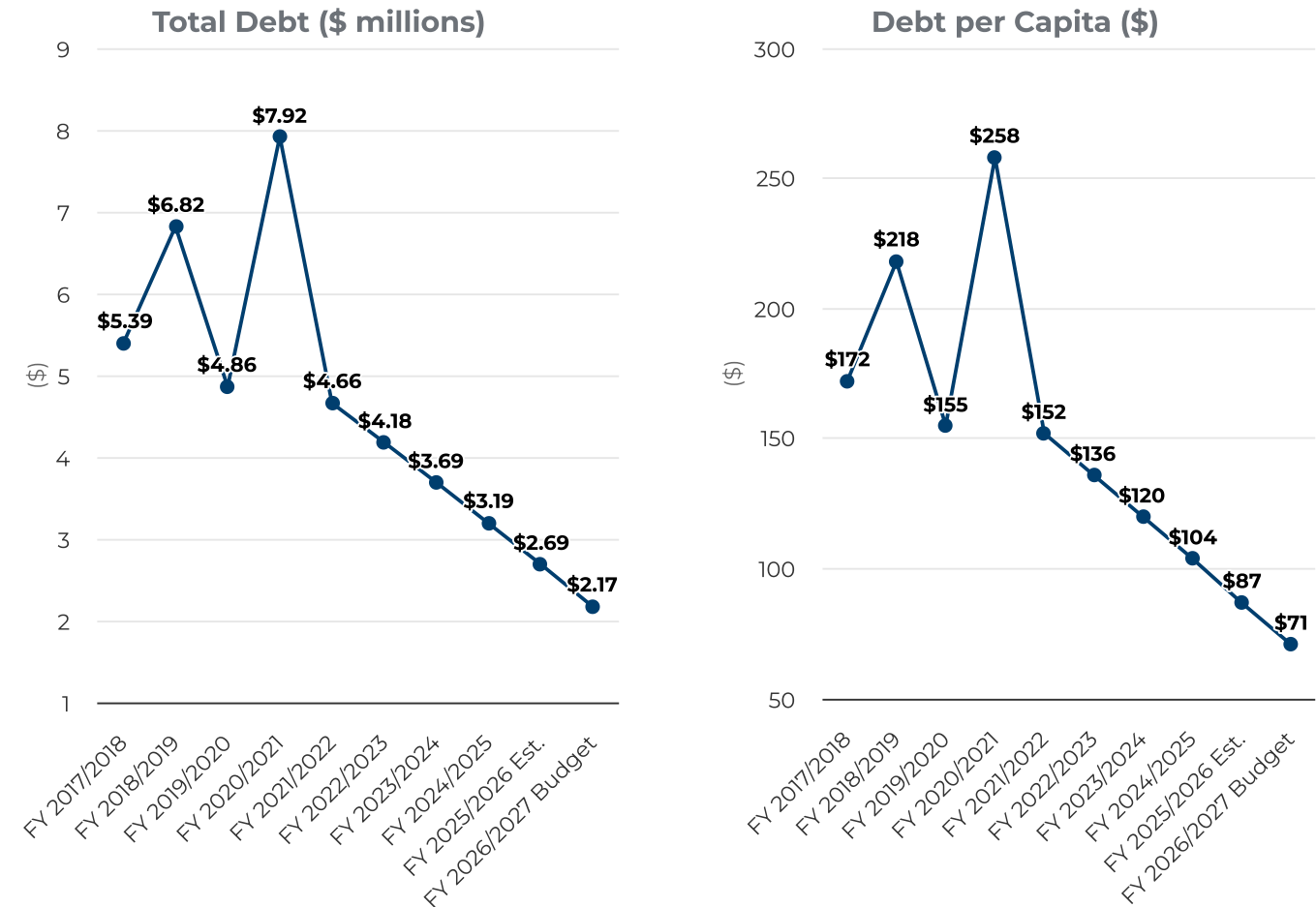


● Low Range ◆ High Range ■ Actual

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.

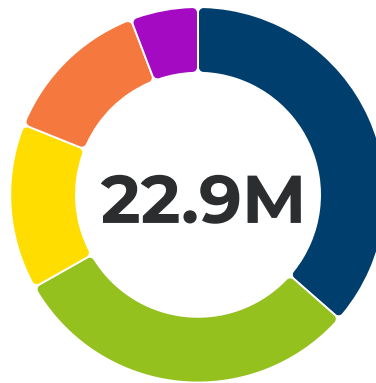
Debt per capita is an indicator of the potential burden on residents of the Village's outstanding debt. The Village has the lowest per capita debt burden of any community with a population greater than 25K in Illinois.

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



Expenditures by Fund

FY 2026/2027 Budget



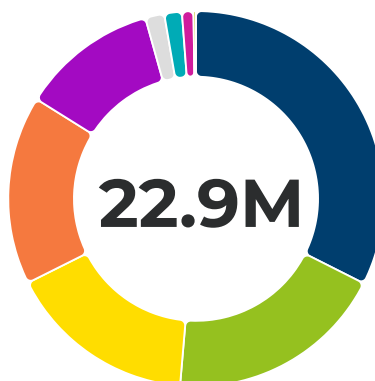
110 - General Fund	\$8,345,028	36.46%
231 - Health Insurance Fund	\$6,946,367	30.35%
125 - Economic Development Fund	\$3,267,000	14.27%
211 - Golf Course Fund	\$3,000,000	13.11%
131 - Capital Improvement Fund	\$1,330,900	5.81%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$11,237,491	\$7,646,753	\$7,745,852	\$8,345,028	\$698,275	9.13%
125 - Economic Development Fund	\$2,071,677	\$3,071,000	\$2,910,899	\$3,267,000	\$196,000	6.38%
131 - Capital Improvement Fund	\$984,979	\$422,500	\$295,500	\$1,330,900	\$908,400	215.01%
211 - Golf Course Fund	-	\$25,000	\$598,057	\$3,000,000	\$2,975,000	11,900.00%
231 - Health Insurance Fund	\$7,039,717	\$5,700,910	\$6,930,730	\$6,946,367	\$1,245,457	21.85%
Total Expenditures	\$21,333,863	\$16,866,163	\$18,481,038	\$22,889,295	\$6,023,132	35.71%

Expenditures by Character Code

FY 2026/2027 Budget



42 - Employee Benefits	\$7,422,867	32.43%
47 - Capital	\$4,330,900	18.92%
49 - Other Financing Uses	\$3,725,750	16.28%
54 - Fund Transfers Out	\$3,720,480	16.25%
41 - Salaries & Wages	\$2,692,274	11.76%
43 - Prof & Tech Services	\$375,693	1.64%
45 - Other Cont. Services	\$347,660	1.52%
44 - Contractual Services	\$225,951	0.99%
46 - Supplies	\$47,720	0.21%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
41 - Salaries & Wages	\$2,106,753	\$2,497,850	\$2,464,137	\$2,692,274	\$194,424	7.78%
42 - Employee Benefits	\$7,405,139	\$6,118,277	\$7,347,781	\$7,422,867	\$1,304,590	21.32%
43 - Prof & Tech Services	\$279,245	\$347,243	\$339,563	\$375,693	\$28,450	8.19%
44 - Contractual Services	\$137,735	\$204,726	\$211,959	\$225,951	\$21,225	10.37%
45 - Other Cont. Services	\$334,998	\$289,332	\$354,694	\$347,660	\$58,328	20.16%
46 - Supplies	\$28,537	\$55,575	\$47,588	\$47,720	-\$7,855	-14.13%
49 - Other Financing Uses	\$2,364,577	\$3,502,250	\$3,418,349	\$3,725,750	\$223,500	6.38%
47 - Capital	\$984,979	\$447,500	\$893,557	\$4,330,900	\$3,883,400	867.80%
54 - Fund Transfers Out	\$7,691,900	\$3,403,410	\$3,403,410	\$3,720,480	\$317,070	9.32%
Total Expenditures	\$21,333,863	\$16,866,163	\$18,481,038	\$22,889,295	\$6,023,132	35.71%

FY 2025/2026 Review

Expenditures for the Administration cost center are projected to finish at \$18.48M compared to a budget of \$16.87M. Notable department-wide variances include:

- 42 - Employee Benefits are projected to finish \$1.23M over budget due to greater than anticipated medical expenses.

FY 2026/2027 Summary

Expenditures are budgeted at \$22.89M, an increase of \$6.02M or 35.71% compared to the prior year's budget. Notable department-wide variances include:

- 41 - Salaries & Wages are up \$194K or 7.78% due to wage adjustments and personnel changes.

- 42 - Employee Benefits is up \$1.30M or 21.32% due to greater medical expenses following a years-long trend of exceeding consultant estimates.
- 47 - Capital is up \$4.33M or 867.80% due to the irrigation system project at Bittersweet Golf Course and updates to Village Hall.
- 54 - Fund Transfers Out is up \$317K or 9.32% due to higher transfer to the 125 - Economic Development Fund.

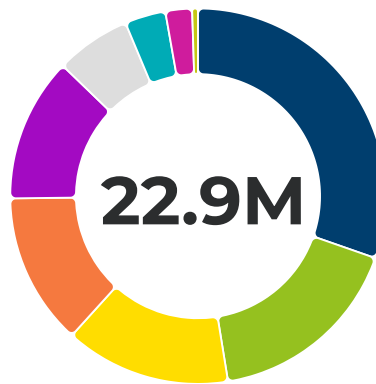
Other notable variances are discussed in the individual division sections.

Expenditures by Org

- 23110150 - HealthAdminHR is the largest category at 30.68% and includes expenses in the 231 - Health Insurance Fund related to the Village's health/dental/life insurance benefits. This is managed by the Human Resources division of Administration.
- 11016000 - GenAdminContObligation accounts for 17.17% of Administration expenses and includes transfers from the 110 - General Fund to the 125 - Economic Development Fund, community events, marketing expenses and contingencies.
- 12510250 - Economic Development accounts for 14.43% of expenditures and includes incentive agreements, capital grant program and a reserve for future economic development.
- 21113000 - GolfAdministration accounts for 13.25% and accounts for activities related to Bittersweet Golf Course in the 211 - Golf Course Fund.
- 11010100 - GenAdministration accounts for 12.64% and includes operating expenditures in the 110 - General Fund related to administration, finance and human resources.
- 11010200 - GenAdminInfoSys accounts for 6.55% of operating expenditures in the 110 - General Fund related to information systems functions.

All other Org's are under 5.00%

FY 2026/2027 Budget



23110150 - HealthAdminHR	\$6,946,367	30.35%
11016000 - GenAdminContObligation	\$3,912,750	17.09%
12510250 - Economic Development	\$3,267,000	14.27%
21113000 - GolfAdministration	\$3,000,000	13.11%
11010100 - GenAdministration	\$2,836,492	12.39%
11010200 - GenAdminInfoSys	\$1,482,440	6.48%
13110100 - CapitalAdministration	\$805,900	3.52%
13100000 - Capital Improvement Fund	\$525,000	2.29%
11012100 - GenAdminPubInfo	\$113,346	0.50%

Expenditures by Org

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
11010100 - GenAdministration	\$2,280,275	\$2,538,851	\$2,532,887	\$2,836,492	\$297,641	11.72%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
11010200 - GenAdminInfoSys	\$1,073,844	\$1,349,933	\$1,340,713	\$1,482,440	\$132,507	9.82%
11012100 - GenAdminPubInfo	\$123,588	\$149,719	\$163,802	\$113,346	-\$36,373	-24.29%
11016000 - GenAdminContObligation	\$7,759,784	\$3,608,250	\$3,708,450	\$3,912,750	\$304,500	8.44%
12510250 - Economic Development	\$2,071,677	\$3,071,000	\$2,910,899	\$3,267,000	\$196,000	6.38%
13100000 - Capital Improvement Fund	\$66,887	\$297,000	\$175,000	\$525,000	\$228,000	76.77%
13110100 - CapitalAdministration	\$918,092	\$125,500	\$120,500	\$805,900	\$680,400	542.15%
21113000 - GolfAdministration	-	\$25,000	\$598,057	\$3,000,000	\$2,975,000	11,900.00%
23110150 - HealthAdminHR	\$7,039,717	\$5,700,910	\$6,930,730	\$6,946,367	\$1,245,457	21.85%
Total Expenditures	\$21,333,863	\$16,866,163	\$18,481,038	\$22,889,295	\$6,023,132	35.71%

11010100-Administration Division

The Administrative Division - 11010100 includes Finance, Human resources, Economic Development, the Village Administrator's Office and Village Clerk functions in the 110 - General Fund.

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.

Personnel Summary

Administration Department - 11010***	FY 24/25			FY 25/26			FY 26/27			
	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
Administration - 1101010100	9.00	0.00	9.00	10.00	0.00	10.00	11.00	1.00	12.00	▲ 1.00
Full-Time FTE's	7.80	0.00	7.80	8.80	0.00	8.80	9.80	1.00	10.80	▲ 1.00
Village Administrator	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Assistant to the Administrator	0.80	0.00	0.80	0.80	0.00	0.80	0.80	0.00	0.80	0.00
Economic Dev Director	1.00	0.00	1.00	1.00	0.00	1.00	1.00	1.00	2.00	0.00
Finance Director	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Human Resources Director	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Assistant Director of Finance & HR	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Finance Analyst	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Community Engagement Coordinator	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Finance Assistant	1.00	0.00	1.00	1.00	0.00	1.00	2.00	0.00	2.00	▲ 1.00
Part Time FTE's	1.20	0.00	1.20	1.20	0.00	1.20	1.20	0.00	1.20	0.00
Resident Services Representative	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Administrative Secretary	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Comm./Online Media Splclst.	0.20	0.00	0.20	0.20	0.00	0.20	0.20	0.00	0.20	0.00

Expenditures by Fund

FY 2026/2027 Budget



110 - General Fund

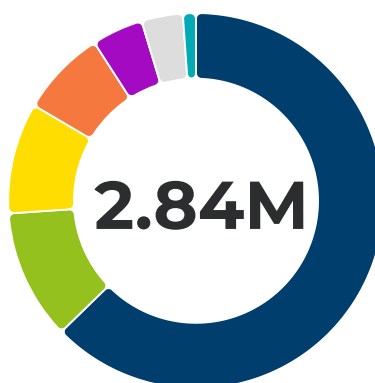
\$2,836,492100.00%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$2,280,275	\$2,538,851	\$2,532,887	\$2,836,492	\$297,641	11.72%
Total Expenditures	\$2,280,275	\$2,538,851	\$2,532,887	\$2,836,492	\$297,641	11.72%

Expenditures by Character Code

FY 2026/2027 Budget



41 - Salaries & Wages	\$1,778,929	62.72%
42 - Employee Benefits	\$317,855	11.21%
54 - Fund Transfers Out	\$271,100	9.56%
43 - Prof & Tech Services	\$210,593	7.42%
44 - Contractual Services	\$124,940	4.40%
45 - Other Cont. Services	\$101,155	3.57%
46 - Supplies	\$31,920	1.13%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (%) Change)
41 - Salaries & Wages	\$1,448,789	\$1,640,795	\$1,611,135	\$1,778,929	\$138,134	8.42%
42 - Employee Benefits	\$252,601	\$277,059	\$272,497	\$317,855	\$40,796	14.72%
43 - Prof & Tech Services	\$172,892	\$187,093	\$178,525	\$210,593	\$23,500	12.56%
44 - Contractual Services	\$57,298	\$113,477	\$113,714	\$124,940	\$11,463	10.10%
45 - Other Cont. Services	\$164,714	\$99,412	\$135,900	\$101,155	\$1,743	1.75%
46 - Supplies	\$17,482	\$29,975	\$30,076	\$31,920	\$1,945	6.49%
54 - Fund Transfers Out	\$166,500	\$191,040	\$191,040	\$271,100	\$80,060	41.91%
Total Expenditures	\$2,280,275	\$2,538,851	\$2,532,887	\$2,836,492	\$297,641	11.72%

FY 2025/2026 Review

Administration expenditures are projected to finish at \$2.53M compared to a budget of \$2.54M. Notable division related variances include:

- 41 - Salaries & Wages are projected to finish \$30K under budget due primarily to vacant Accountant position.
- 43 - Prof & Tech Services si projected to finish \$9K under budget due to less than expected audit and legal fees.
- 45 - Other Contracted Services is projected to finish \$34K over budget largely due to bank charges for credit card payments.

FY 2026/2027 Summary

Administration expenditures are budgeted at \$2.84M an increase of \$298K or 11.72%. Notable variances include:

- 41 - Salaries & Wages are up \$138K or 8.42% primarily due to wage increases and the addition of a Finance Assistant position.
- 42 - Employee Benefits are up \$41K or 14.72% due to the above-mentioned adjustments.

- 43 - Prof & Tech Services are up \$24K or 12.56% primarily due to financial consulting services to assist with audit preparation.
- 44 - Contractual Services are up \$11K or 10.10% primarily due to increased software maintenance and office machine rental fees.
- 45 - Other Contracted Services are up \$27K or 26.90% primarily due to increased bank charges for credit card processing fees.
- 46 — Supplies are up \$2K or 6.49% primarily due to postage increases.
- 54 - Funds Transfers Out are up \$80K or 41.91% due to increased transfers to the 231 - Health Insurance Fund.

Line Item Detail

Line Item Detail

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)
Governmental Funds	\$2,280,275	\$2,538,851	\$2,532,887	\$2,836,492	11.72%	\$297,641
110 - General Fund	\$2,280,275	\$2,538,851	\$2,532,887	\$2,836,492	11.72%	\$297,641
41 - Salaries & Wages	\$1,448,789	\$1,640,795	\$1,611,135	\$1,778,929	8.42%	\$138,134
411001 - SALARIES- REGULAR	\$1,269,495	\$1,434,195	\$1,434,195	\$1,617,329	12.77%	\$183,134
411002 - SALARIES- PART TIME	\$109,943	\$135,000	\$105,000	\$90,000	-33.33%	-\$45,000
411004 - SALARIES ELECTED	\$37,200	\$37,200	\$37,200	\$37,200	0.00%	-
411005 - SALARIES- SICK LV BUYBACK	\$24,602	\$25,000	\$25,340	\$25,000	0.00%	-
411008 - LONGEVITY	\$3,100	\$3,400	\$3,400	\$3,400	0.00%	-
411015 - BOARD & COMMISSIONS	\$4,060	\$4,500	\$4,500	\$4,500	0.00%	-
413001 - OVERTIME	\$389	\$1,500	\$1,500	\$1,500	0.00%	-
42 - Employee Benefits	\$252,601	\$277,059	\$272,497	\$317,855	14.72%	\$40,796
422001 - SOCIAL SECURITY	\$79,103	\$77,415	\$77,415	\$93,750	21.10%	\$16,335
422002 - MEDICARE	\$20,732	\$21,625	\$21,625	\$25,275	16.88%	\$3,650
423001 - IL MUNIC RETIREMENT FUND	\$101,797	\$118,600	\$115,750	\$139,500	17.62%	\$20,900
424001 - TUITION REIMBURSEMENT	-	\$2,500	\$2,500	\$2,500	0.00%	-
426001 - WORKERS COMP INSURANCE	\$8,110	\$8,119	\$8,114	\$7,530	-7.25%	-\$589
429001 - WELLNESS PROGRAM	\$140	-	-	-	0.00%	-
429002 - EMPLOYEE AWARDS/RECOG	\$1,422	\$1,500	\$1,593	\$2,000	33.33%	\$500
429011 - AUTO ALLOWANCE	\$10,800	\$10,800	\$10,800	\$10,800	0.00%	-
429017 - RHS ER PORTION NON- BARGAINED	\$30,498	\$36,500	\$34,700	\$36,500	0.00%	-
43 - Prof & Tech Services	\$172,892	\$187,093	\$178,525	\$210,593	12.56%	\$23,500
433001 - GENERAL LEGAL SERVICE	\$111,954	\$116,493	\$113,094	\$119,993	3.00%	\$3,500
433004 - LABOR ATTORNEY	-	\$1,500	\$1,500	\$1,500	0.00%	-
433005 - AUDIT FEES	\$57,145	\$55,000	\$49,590	\$55,000	0.00%	-
433006 - FINANCIAL SERVICES	-	-	\$10,000	\$30,000	-	\$30,000
433010 - CONSULTING SERVICES	-	\$10,000	-	-	-	-\$10,000

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)
433018 - PERSONNEL TESTING	\$134	\$500	\$500	\$500	0.00%	-
434002 - CODIFICATION SERVICE	\$3,658	\$3,600	\$3,841	\$3,600	0.00%	-
44 - Contractual Services	\$57,298	\$113,477	\$113,714	\$124,940	10.10%	\$11,463
443001 - CLOUD & NETWORK SERVICES	\$36,088	\$51,412	\$51,412	\$54,350	5.71%	\$2,938
443004 - COMPUTER HARDWARE MAINT	\$4,379	\$7,150	\$7,150	\$7,400	3.50%	\$250
443005 - COMP SOFTWARE MAINTENANCE	\$10,794	\$43,115	\$43,427	\$47,290	9.68%	\$4,175
443006 - TELECOM MAINTENANCE	\$705	\$1,800	\$1,725	\$1,500	-16.67%	-\$300
444202 - OFFICE MACHINE RENTAL	\$5,332	\$6,000	\$6,000	\$10,000	66.67%	\$4,000
443002 - NETWORK SERVICES	-	\$4,000	\$4,000	\$4,400	10.00%	\$400
45 - Other Cont. Services	\$164,714	\$99,412	\$135,900	\$101,155	1.75%	\$1,743
450003 - PRINTING & PUBLISHING SERVICES	\$1,592	\$2,000	\$2,000	\$2,000	0.00%	-
450004 - MISC SERVICES	\$1,033	\$500	\$500	\$500	0.00%	-
450006 - RECORDING FEES	\$570	\$550	\$550	\$550	0.00%	-
450017 - BANK CHARGES	\$114,265	\$50,000	\$85,000	\$50,000	0.00%	-
452001 - LIABILITY INSURANCE	\$16,942	\$16,962	\$16,951	\$15,730	-7.26%	-\$1,232
452004 - OFFICIAL BONDS	\$20	\$1,600	\$3,099	\$3,500	118.75%	\$1,900
453004 - TELEPHONE SERVICE	\$1,831	\$2,250	\$2,250	\$2,250	0.00%	-
453006 - MOBILE PHONE	\$2,936	\$4,000	\$4,000	\$4,000	0.00%	-
454001 - PUBLIC RELATIONS	-	\$750	\$750	\$750	0.00%	-
458001 - TRAINING & SCHOOLS	\$7,957	\$7,000	\$7,000	\$8,000	14.29%	\$1,000
458002 - MEETING AND CONVENTION	\$6,176	\$4,000	\$4,000	\$4,000	0.00%	-
458003 - DUES & SUBSCRIPTIONS	\$9,894	\$7,900	\$7,900	\$7,900	0.00%	-
458004 - CAR EXPENSE/MILEAGE REIMB	\$1,233	\$1,500	\$1,500	\$1,500	0.00%	-

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)
458005 - INFO SYSTEMS TRAINING	\$265	\$400	\$400	\$475	18.75%	\$75
46 - Supplies	\$17,482	\$29,975	\$30,076	\$31,920	6.49%	\$1,945
461001 - OFFICE SUPPLIES	\$5,773	\$7,000	\$7,000	\$7,000	0.00%	-
461002 - COPIER/FAX SUPPLIES	\$789	\$900	\$900	\$900	0.00%	-
461003 - COMPUTER SUPPLIES	-	-	-	\$500	-	\$500
461004 - PRINTING & PUBLISHING SUPPLIES	\$279	\$2,000	\$2,000	\$2,000	0.00%	-
461005 - POSTAGE	\$1,140	\$2,500	\$3,500	\$3,500	40.00%	\$1,000
465002 - TELECOM EQUIPMENT	-	\$200	\$200	\$300	50.00%	\$100
465003 - OFFICE FURNITURE	\$524	\$5,000	\$5,000	\$5,000	0.00%	-
465004 - COMPUTER HARDWARE	\$8,977	\$11,225	\$11,225	\$11,520	2.63%	\$295
465005 - COMPUTER SOFTWARE	-	\$1,150	\$251	\$1,200	4.35%	\$50
54 - Fund Transfers Out	\$166,500	\$191,040	\$191,040	\$271,100	41.91%	\$80,060
493033 - TRANSFER TO HEALTH INSURANCE	\$166,500	\$191,040	\$191,040	\$271,100	41.91%	\$80,060
Total Expenditures	\$2,280,275	\$2,538,851	\$2,532,887	\$2,836,492	11.72%	\$297,641

11010200-Information Systems Division

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.

Personnel Summary

Administration Department - 11010***	FY 24/25			FY 25/26			FY 26/27			
	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted
			Authorized			Authorized			Authorized	Change
Information Systems - 11010200	7.40	1.00	8.40	7.40	2.00	9.40	7.40	2.00	9.40	0.00
Full-Time FTE's	6.50	1.00	7.50	6.50	2.00	8.50	6.50	2.00	8.50	0.00
Info Systems Director	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Assistant Info Systems Director	1.00	0.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Systems Administrator	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Network Administrator	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Info Systems Analyst	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Info Systems Technician	1.00	1.00	2.00	1.00	1.00	2.00	1.00	1.00	2.00	0.00
GIS Analyst	0.75	0.00	0.75	0.75	0.00	0.75	0.75	0.00	0.75	0.00
GIS Adminstrator	0.75	0.00	0.75	0.75	0.00	0.75	0.75	0.00	0.75	0.00
Part Time FTE's	0.90	0.00	0.90	0.90	0.00	0.90	0.90	0.00	0.90	0.00
Comm./Online Media Spclst.	0.40	0.00	0.40	0.40	0.00	0.40	0.40	0.00	0.40	0.00
Intern	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00

Expenditures by Fund

FY 2026/2027 Budget



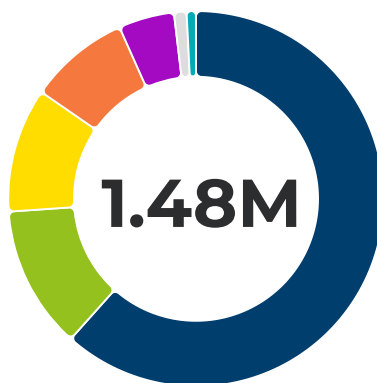
110 - General Fund \$1,482,440 100.00%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$1,073,844	\$1,349,933	\$1,340,713	\$1,482,440	\$132,507	9.82%
Total Expenditures	\$1,073,844	\$1,349,933	\$1,340,713	\$1,482,440	\$132,507	9.82%

Expenditures by Character Code

FY 2026/2027 Budget



41 - Salaries & Wages	\$913,345	61.61%
54 - Fund Transfers Out	\$182,380	12.30%
42 - Employee Benefits	\$158,645	10.70%
43 - Prof & Tech Services	\$129,100	8.71%
44 - Contractual Services	\$71,135	4.80%
45 - Other Cont. Services	\$15,985	1.08%
46 - Supplies	\$11,850	0.80%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (%) Change)
41 - Salaries & Wages	\$657,964	\$857,055	\$853,002	\$913,345	\$56,290	6.57%
42 - Employee Benefits	\$112,821	\$140,308	\$144,554	\$158,645	\$18,337	13.07%
43 - Prof & Tech Services	\$79,853	\$118,950	\$118,311	\$129,100	\$10,150	8.53%
44 - Contractual Services	\$46,802	\$57,105	\$55,770	\$71,135	\$14,030	24.57%
45 - Other Cont. Services	\$10,663	\$13,295	\$11,994	\$15,985	\$2,690	20.23%
46 - Supplies	\$10,341	\$21,850	\$15,712	\$11,850	-\$10,000	-45.77%
54 - Fund Transfers Out	\$155,400	\$141,370	\$141,370	\$182,380	\$41,010	29.01%
Total Expenditures	\$1,073,844	\$1,349,933	\$1,340,713	\$1,482,440	\$132,507	9.82%

FY 2025/2026 Review

Expenditures are projected to finish at \$1.34M compared to a budget of \$1.35M. Notable division related variances include:

- 41 - Salaries & Wages is projected to finish \$4K under budget due to employee vacancies and turnover.
- 42 - Employee Benefits is projected to finish \$4K over budget due to the employee RHS program.
- 43 - Prof & Technical Services is projected to finish \$7K under budget to less than anticipated employee testing.
- 44 - Contractual Services is projected to finish \$1K under budget due to greater cloud & network services offset by lower software maintenance contracts.
- 45 - Other Cont. Services are projected to finish \$1K under budget due to less mobile phone expenses.
- 46 — Supplies are projected to finish \$6K under budget due less office and computer related supplies.
- 54 - Fund Transfers Out is projected to finish at budget.

FY 2026/2027 Summary

Expenditures are budgeted at \$1.48M, an increase of \$133K or 9.82% over the prior year's budget.

- 41 - Salaries & Wages increase \$56K or 6.57% due to wage assumptions.
- 42 - Employee Benefits increase \$18K or 13.07% due to wage and benefit assumptions.
- 43 - Prof & Technical Services increases \$10K or 8.53% due to temporary employment.
- 44 - Contractual Services increases \$14K or 24.57% due to cloud and network services.
- 45 - Other Cont. Services increases \$3K or 20.23% due to meetings and conventions costs.
- 46 - Supplies decreases \$10K or 45.77% due to lower computer hardware purchases.
- 54 - Fund Transfers Out increases \$41K or 29.0% due to greater health insurance transfer.

Line Item Detail

Line Item Detail

Category	FY 2025 Actual	FY 2026 Projected	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Governmental Funds	\$1,073,844	\$1,340,713	\$1,349,933	\$1,482,440	\$132,507	9.82%
110 - General Fund	\$1,073,844	\$1,340,713	\$1,349,933	\$1,482,440	\$132,507	9.82%
41 - Salaries & Wages	\$657,964	\$853,002	\$857,055	\$913,345	\$56,290	6.57%
411001 - SALARIES- REGULAR	\$613,122	\$789,355	\$789,355	\$843,145	\$53,790	6.81%
411002 - SALARIES- PART TIME	\$29,104	\$40,000	\$50,000	\$45,000	-\$5,000	-10.00%
411005 - SALARIES- SICK LV BUYBACK	\$6,865	\$11,747	\$7,000	\$12,000	\$5,000	71.43%
411008 - LONGEVITY	\$2,700	\$2,900	\$3,200	\$3,200	-	0.00%
413001 - OVERTIME	\$6,173	\$9,000	\$7,500	\$10,000	\$2,500	33.33%
42 - Employee Benefits	\$112,821	\$144,554	\$140,308	\$158,645	\$18,337	13.07%
422001 - SOCIAL SECURITY	\$39,765	\$49,140	\$49,140	\$56,525	\$7,385	15.03%
422002 - MEDICARE	\$9,300	\$11,580	\$11,580	\$13,225	\$1,645	14.21%
423001 - IL MUNIC RETIREMENT FUND	\$47,767	\$63,450	\$63,450	\$68,950	\$5,500	8.67%
426001 - WORKERS COMP INSURANCE	\$6,131	\$6,134	\$6,138	\$5,695	-\$443	-7.22%
429001 - WELLNESS PROGRAM	\$140	-	-	-	-	0.00%
429004 - CLOTHING ALLOWANCE	-	\$300	\$300	\$300	-	0.00%
429011 - AUTO ALLOWANCE	\$200	\$200	\$200	\$200	-	0.00%
429017 - RHS ER PORTION NON- BARGAINED	\$9,519	\$13,750	\$9,500	\$13,750	\$4,250	44.74%
43 - Prof & Tech Services	\$79,853	\$118,311	\$118,950	\$129,100	\$10,150	8.53%
433010 - CONSULTING SERVICES	\$5,400	\$35,000	\$35,000	\$35,000	-	0.00%
433018 - PERSONNEL TESTING	\$1,866	\$111	\$750	\$500	-\$250	-33.33%
434001 - TEMPORARY EMPLOYMENT	\$72,587	\$83,200	\$83,200	\$93,600	\$10,400	12.50%
44 - Contractual Services	\$46,802	\$55,770	\$57,105	\$71,135	\$14,030	24.57%
443001 - CLOUD & NETWORK SERVICES	\$20,276	\$22,250	\$19,000	\$26,710	\$7,710	40.58%
443004 - COMPUTER HARDWARE MAINT	\$5,887	\$8,150	\$8,650	\$10,150	\$1,500	17.34%
443005 - COMP SOFTWARE	\$19,632	\$18,975	\$22,855	\$27,425	\$4,570	20.00%

Category	FY 2025 Actual	FY 2026 Projected	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
MAINTENANCE						
443006 - TELECOM MAINTENANCE	\$1,007	\$1,045	\$1,250	\$1,250	-	0.00%
443002 - NETWORK SERVICES	-	\$5,350	\$5,350	\$5,600	\$250	4.67%
45 - Other Cont. Services	\$10,663	\$11,994	\$13,295	\$15,985	\$2,690	20.23%
450003 - PRINTING & PUBLISHING SERVICES	\$90	-	-	-	-	0.00%
452001 - LIABILITY INSURANCE	\$1,194	\$1,194	\$1,195	\$1,110	-\$85	-7.11%
453006 - MOBILE PHONE	\$3,505	\$3,000	\$4,000	\$4,000	-	0.00%
453010 - MOBILE DATA SERVICE	\$456	\$800	\$1,000	\$1,225	\$225	22.50%
458002 - MEETING AND CONVENTION	\$944	\$1,500	\$1,500	\$4,000	\$2,500	166.67%
458003 - DUES & SUBSCRIPTIONS	\$71	\$700	\$700	\$700	-	0.00%
458004 - CAR EXPENSE/MILEAGE REIMB	-	\$50	\$50	\$50	-	0.00%
458005 - INFO SYSTEMS TRAINING	\$4,404	\$4,750	\$4,850	\$4,900	\$50	1.03%
46 - Supplies	\$10,341	\$15,712	\$21,850	\$11,850	-\$10,000	-45.77%
461001 - OFFICE SUPPLIES	\$124	\$200	\$200	\$200	-	0.00%
461003 - COMPUTER SUPPLIES	\$290	\$450	\$500	\$500	-	0.00%
461012 - SMALL TOOLS	\$614	\$1,250	\$1,250	\$7,000	\$5,750	460.00%
465002 - TELECOM EQUIPMENT	-	-	-	\$300	\$300	-
465003 - OFFICE FURNITURE	\$5,215	\$4,000	\$6,500	\$1,000	-\$5,500	-84.62%
465004 - COMPUTER HARDWARE	\$4,098	\$8,812	\$11,800	\$1,250	-\$10,550	-89.41%
465005 - COMPUTER SOFTWARE	-	\$1,000	\$1,600	\$1,600	-	0.00%
54 - Fund Transfers Out	\$155,400	\$141,370	\$141,370	\$182,380	\$41,010	29.01%
493033 - TRANSFER TO HEALTH INSURANCE	\$155,400	\$141,370	\$141,370	\$182,380	\$41,010	29.01%
Total Expenditures	\$1,073,844	\$1,340,713	\$1,349,933	\$1,482,440	\$132,507	9.82%

11012100-Public Information Division

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 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.

Expenditure Summary

Expenditures by Fund

FY 2026/2027 Budget



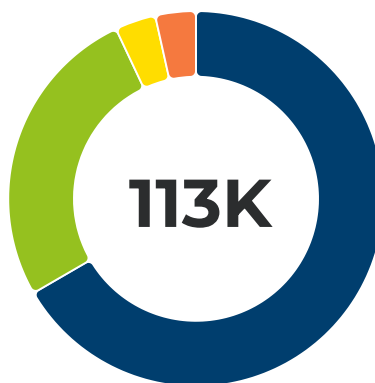
● 110 - General Fund **\$113,346** 100.00%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$123,588	\$149,719	\$163,802	\$113,346	-\$36,373	-24.29%
Total Expenditures	\$123,588	\$149,719	\$163,802	\$113,346	-\$36,373	-24.29%

Expenditures by Character Code

FY 2026/2027 Budget



45 - Other Cont. Services	\$75,520	66.63%
44 - Contractual Services	\$29,876	26.36%
43 - Prof & Tech Services	\$4,000	3.53%
46 - Supplies	\$3,950	3.48%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
43 - Prof & Tech Services	\$26,500	\$41,200	\$42,727	\$4,000	-\$37,200	-90.29%
44 - Contractual Services	\$33,635	\$34,144	\$42,475	\$29,876	-\$4,268	-12.50%
45 - Other Cont. Services	\$62,738	\$70,625	\$76,800	\$75,520	\$4,895	6.93%
46 - Supplies	\$714	\$3,750	\$1,800	\$3,950	\$200	5.33%
Total Expenditures	\$123,588	\$149,719	\$163,802	\$113,346	-\$36,373	-24.29%

FY 2025/2026 Review

Expenditures are projected to end the year at \$164K compared to a budget of \$150K. Notable division related variances include:

- 43 - Professional & Technical Services is projected to finish \$2K over budget due to higher consulting services costs.
- 44 - Contractual Services is projected to finish \$8K over budget due to the timing of cloud services subscriptions.
- 45 - Other Contractual Services is projected to finish \$6K over budget due to additional printing services for the newsletter.
- 46 - Supplies is expected to finish \$2K under budget.

FY 2026/2027 Summary

Expenditures are budgeted at \$113K a decrease of \$36K or 24.29%. Notable variances include:

- 43 - Professional & Technical Services is down \$37K or 90.29% due to less consulting services for the new website.
- 44 - Contractual Services is down \$4K or 12.50% due to website costs.
- 45 - Other Contractual Services is up \$5K or 6.93% due to increased public relations costs associated with adding pages to the newsletter.
- 46 - Supplies is up \$200 or 5.33% due to recording equipment replacement.

Line Item Detail

Line Item Detail

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Governmental Funds	\$123,588	\$149,719	\$163,802	\$113,346	-\$36,373	-24.29%
110 - General Fund	\$123,588	\$149,719	\$163,802	\$113,346	-\$36,373	-24.29%
43 - Prof & Tech Services	\$26,500	\$41,200	\$42,727	\$4,000	-\$37,200	-90.29%
433010 - CONSULTING SERVICES	\$26,500	\$41,200	\$42,727	\$4,000	-\$37,200	-90.29%
44 - Contractual Services	\$33,635	\$34,144	\$42,475	\$29,876	-\$4,268	-12.50%
443001 - CLOUD & NETWORK SERVICES	\$33,635	\$29,944	\$42,000	\$25,176	-\$4,768	-15.92%
443007 - EQUIPMENT MAINTENANCE	-	\$4,200	\$475	\$4,700	\$500	11.90%
45 - Other Cont. Services	\$62,738	\$70,625	\$76,800	\$75,520	\$4,895	6.93%
450004 - MISC SERVICES	\$7,590	\$9,000	\$8,000	\$10,000	\$1,000	11.11%
450013 - SERVICE CHARGE	\$756	\$1,000	\$775	-	-\$1,000	-
454001 - PUBLIC RELATIONS	\$54,393	\$60,625	\$68,025	\$65,520	\$4,895	8.07%
46 - Supplies	\$714	\$3,750	\$1,800	\$3,950	\$200	5.33%
461010 - SPECIALTY SUPPLIES	-	\$50	-	\$50	-	0.00%
465006 - COMMUNICATIONS EQUIPMENT	\$714	\$3,700	\$1,800	\$3,900	\$200	5.41%
Total Expenditures	\$123,588	\$149,719	\$163,802	\$113,346	-\$36,373	-24.29%

11016000-Village-Wide Obligations Division

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 follows.

Expenditures by Fund

FY 2026/2027 Budget



110 - General Fund

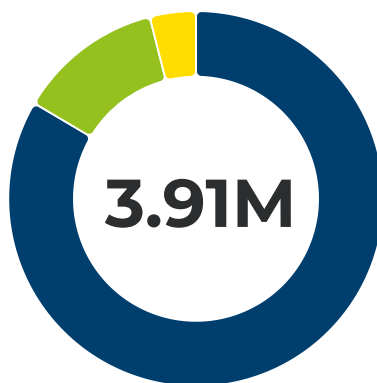
\$3,912,750100.00%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$7,759,784	\$3,608,250	\$3,708,450	\$3,912,750	\$304,500	8.44%
Total Expenditures	\$7,759,784	\$3,608,250	\$3,708,450	\$3,912,750	\$304,500	8.44%

Expenditures by Character Code

FY 2026/2027 Budget



54 - Fund Transfers Out	\$3,267,000	83.50%
49 - Other Financing Uses	\$490,750	12.54%
45 - Other Cont. Services	\$155,000	3.96%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
45 - Other Cont. Services	\$96,883	\$106,000	\$130,000	\$155,000	\$49,000	46.23%
49 - Other Financing Uses	\$292,901	\$431,250	\$507,450	\$490,750	\$59,500	13.80%
54 - Fund Transfers Out	\$7,370,000	\$3,071,000	\$3,071,000	\$3,267,000	\$196,000	6.38%
Total Expenditures	\$7,759,784	\$3,608,250	\$3,708,450	\$3,912,750	\$304,500	8.44%

FY 2025/2026 Review

Expenditures are projected to finish the year at \$3.71M compared to a budget of \$3.61M. Notable division related variances include:

- 45 - Other Contracted Services is projected to finish \$24K over budget due to additional consulting services related to attracting retailers.
- 49 - Other Financing Uses is projected to finish \$76K over budget due to unanticipated legal expenses related to settlement of litigation.
- 54 - Fund Transfers Out is projected to finish at budget.

FY 2026/2027 Summary

Expenditures are budgeted at \$3.91M an increase of \$305K or 8.44%. Notable variances include:

- 45 - Other Contractual Services is up \$49K or 46.23% due to increased marketing expense for additional events and retail attraction.
- 49 - Other Financing Uses is up \$60K or 13.80% due to increased funding for community events related to the 250th anniversary.
- 54 - Fund Transfers Out is up \$196K or 6.38% due to higher transfer to the 125 - Economic Development Fund.

Line Item Detail

Line Item Detail

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Governmental Funds	\$7,759,784	\$3,608,250	\$3,708,450	\$3,912,750	\$304,500	8.44%
110 - General Fund	\$7,759,784	\$3,608,250	\$3,708,450	\$3,912,750	\$304,500	8.44%
45 - Other Cont. Services	\$96,883	\$106,000	\$130,000	\$155,000	\$49,000	46.23%
450016 - PROPERTY TAXES	-\$39	\$6,000	\$5,000	\$5,000	-\$1,000	-16.67%
454002 - MARKETING EXPENSE	\$96,923	\$100,000	\$125,000	\$150,000	\$50,000	50.00%
49 - Other Financing Uses	\$292,901	\$431,250	\$507,450	\$490,750	\$59,500	13.80%
491001 - COMMUNITY EVENTS	\$49,682	\$75,000	\$100,000	\$104,500	\$29,500	39.33%
491002 - GURNEE DAYS	\$20,388	\$25,000	\$26,200	\$50,000	\$25,000	100.00%
491004 - QUASI GOVERNMENT DUES	\$22,983	\$27,750	\$27,750	\$27,750	-	0.00%
491005 - DEPARTMENT CONTINGENCY	\$198,847	\$50,000	\$200,000	\$50,000	-	0.00%
491010 - YOUTH LEADERSHIP INITIATIVE	\$1,000	\$3,500	\$3,500	\$8,500	\$5,000	142.86%
491012 - GURNEE CARES COMMUNITY GRANTS	-	\$250,000	\$150,000	\$250,000	-	0.00%
54 - Fund Transfers Out	\$7,370,000	\$3,071,000	\$3,071,000	\$3,267,000	\$196,000	6.38%
493006 - CAPITAL IMPROVEMENT FUND	\$2,750,000	-	-	-	-	0.00%
493009 - GOLF COURSE FUND	\$1,000,000	-	-	-	-	0.00%
493011 - WATER & SEWER CAPITAL FUND	\$250,000	-	-	-	-	0.00%
493034 - TRANSFER TO ECON DEV FUND	\$3,370,000	\$3,071,000	\$3,071,000	\$3,267,000	\$196,000	6.38%
Total Expenditures	\$7,759,784	\$3,608,250	\$3,708,450	\$3,912,750	\$304,500	8.44%

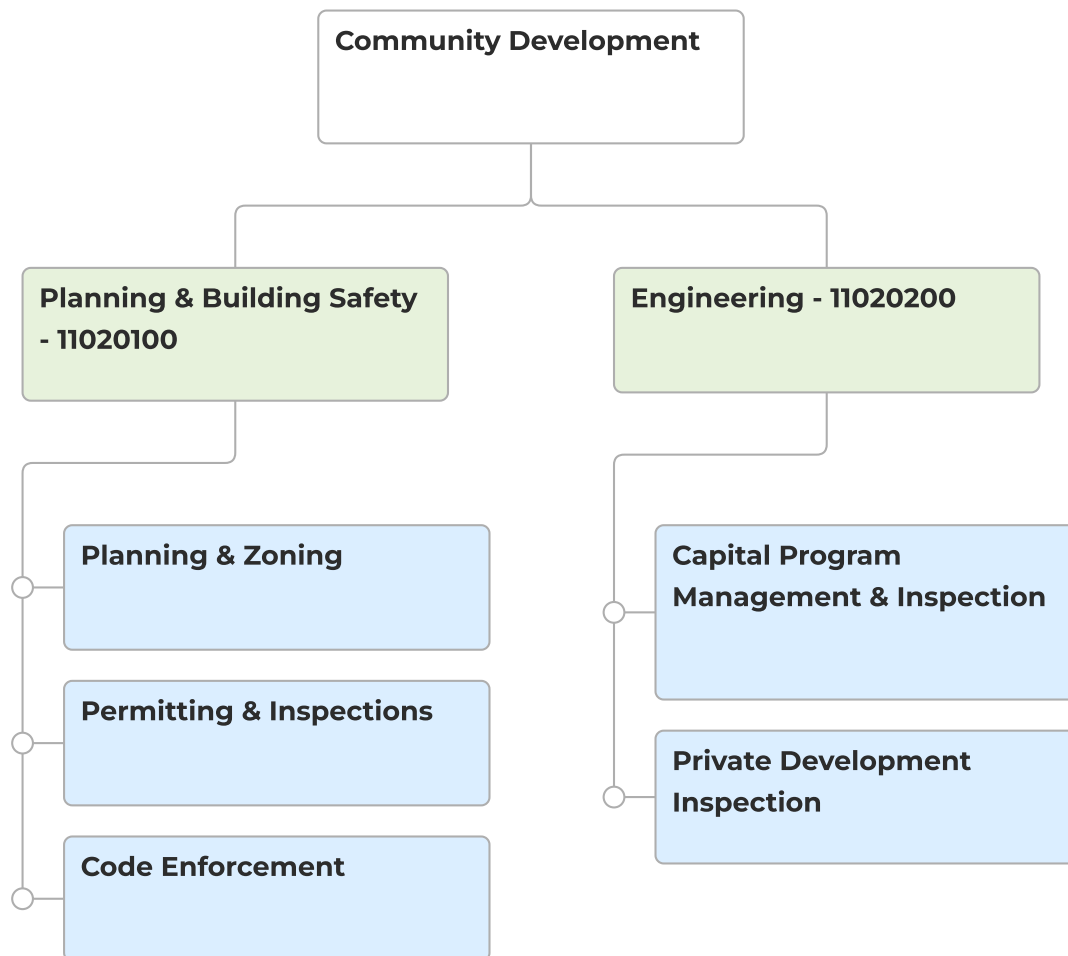
20-Community Development Department

David Ziegler

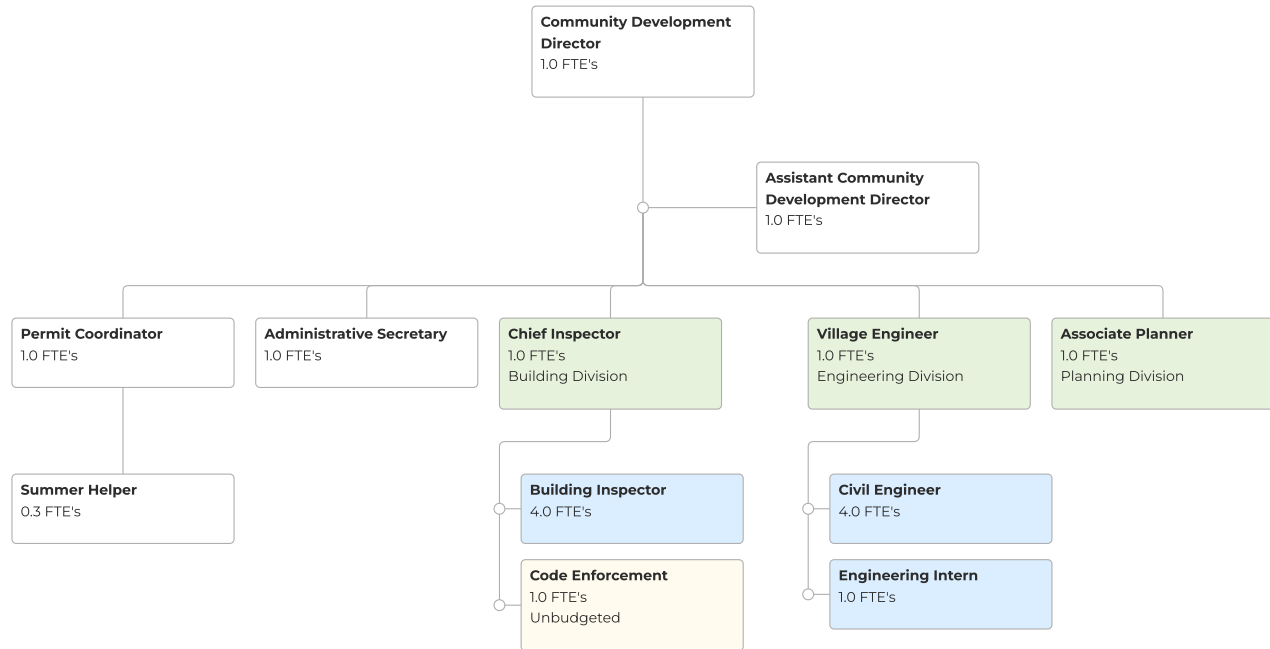
Community Development Director

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 in the 110 - General Fund: Planning/Building Safety (11020100) and Engineering (11020200).

Community Development Cost Centers & Functions



Community Development - 16.30 FTE's

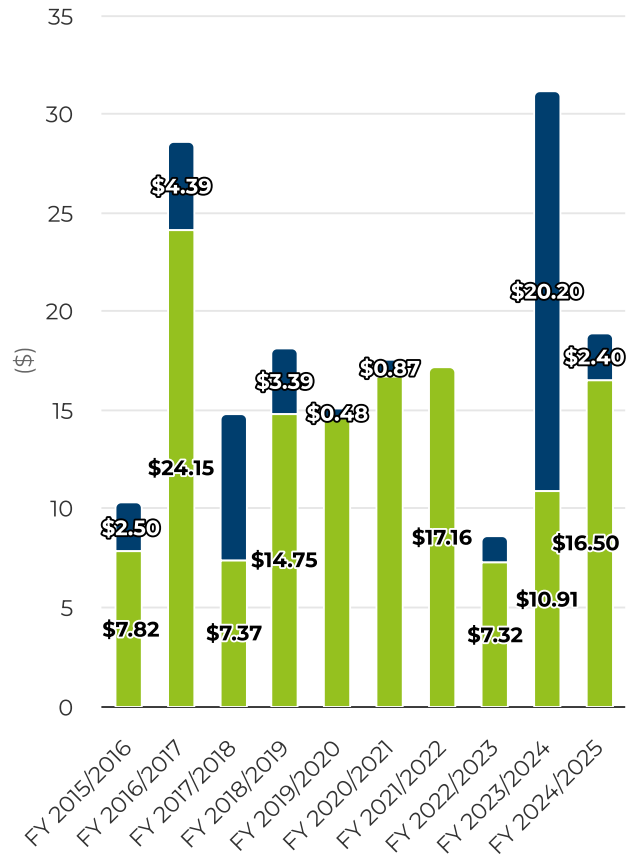


Performance Measures

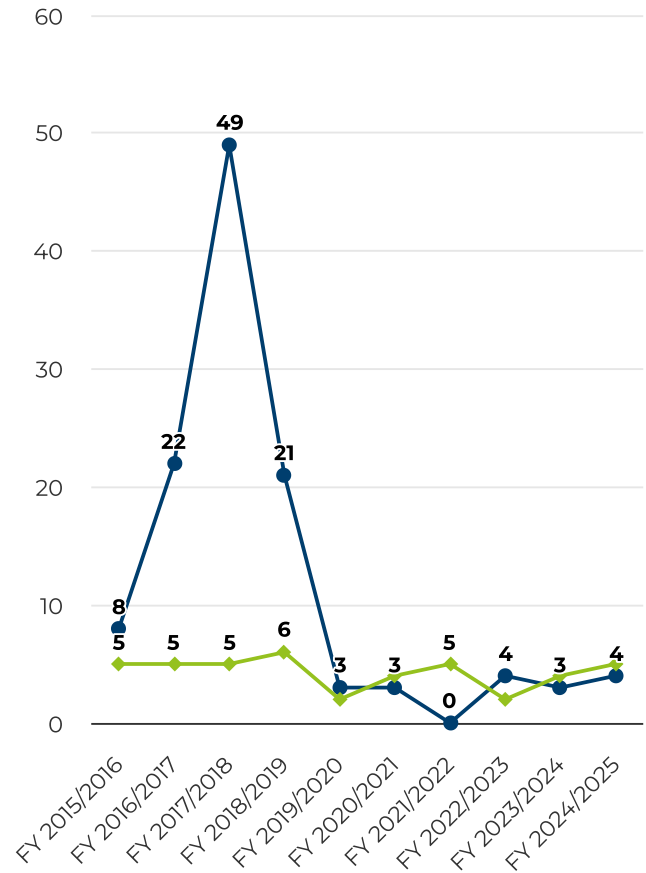
As part of the Strategic Plan, the Village identified performance measures to track workload and performance for each department. The following metrics are used for this purpose and may be added to or amended over time as strategic priorities evolve.

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.

Commercial & Residential Units Construction Value

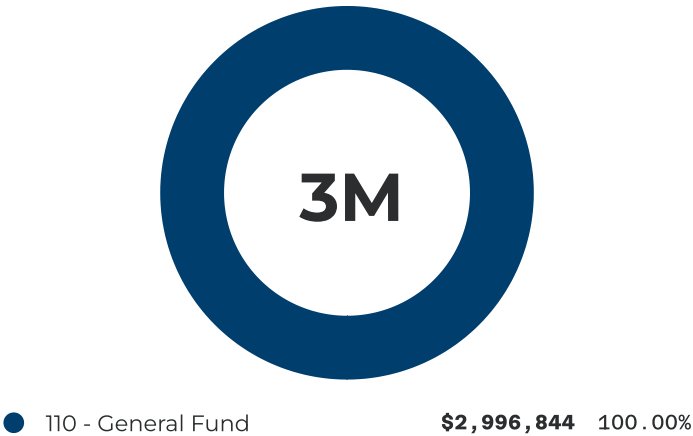
- Residential Units Construction Value (\$ millions)
- Commercial Units Construction Value (\$ millions)

Commercial & Residential Units Constructed

- Residential Units Constructed
- Commercial Units Constructed

Expenditures by Fund

FY 2026/2027 Budget

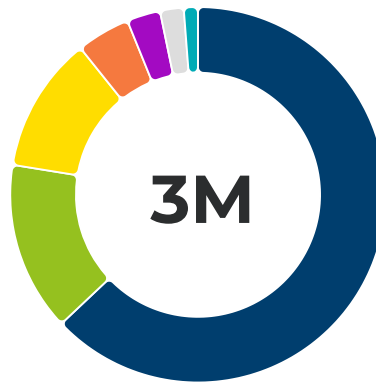


Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$2,305,133	\$2,676,882	\$2,459,750	\$2,996,844	\$319,962	11.95%
123 - Impact Fee Fund	\$126,928	-	\$24,570	-	-	0.00%
131 - Capital Improvement Fund	-	-	\$94	-	-	0.00%
Total Expenditures	\$2,432,061	\$2,676,882	\$2,484,414	\$2,996,844	\$319,962	11.95%

Expenditures by Character Code

FY 2026/2027 Budget



41 - Salaries & Wages	\$1,886,552	62.95%
54 - Fund Transfers Out	\$437,640	14.60%
42 - Employee Benefits	\$350,495	11.70%
44 - Contractual Services	\$138,452	4.62%
43 - Prof & Tech Services	\$86,150	2.87%
45 - Other Cont. Services	\$60,965	2.03%
46 - Supplies	\$36,590	1.22%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
41 - Salaries & Wages	\$1,437,687	\$1,721,400	\$1,554,001	\$1,886,552	\$165,152	9.59%
42 - Employee Benefits	\$261,402	\$316,497	\$281,661	\$350,495	\$33,998	10.74%
43 - Prof & Tech Services	\$47,878	\$94,000	\$85,325	\$86,150	-\$7,850	-8.35%
44 - Contractual Services	\$93,438	\$123,795	\$117,807	\$138,452	\$14,657	11.84%
45 - Other Cont. Services	\$52,572	\$64,695	\$64,311	\$60,965	-\$3,730	-5.77%
46 - Supplies	\$18,187	\$31,925	\$32,075	\$36,590	\$4,665	14.61%
47 - Capital	-	-	\$94	-	-	0.00%
54 - Fund Transfers Out	\$520,898	\$324,570	\$349,140	\$437,640	\$113,070	34.84%
Total Expenditures	\$2,432,061	\$2,676,882	\$2,484,414	\$2,996,844	\$319,962	11.95%

FY 2025/2026 Review

Expenditures across the department are projected to finish at \$2.48M compared to a budget of \$2.68M. Notable department wide variances include:

- 41 - Salaries & Wages is projected to finish \$167K under budget due to employee turnover and the timing of onboarding new employees.
- 42 - Employee Benefits is projected to finish \$35K under budget due to employee turnover and the timing of onboarding new employees.

FY 2026/2027 Summary

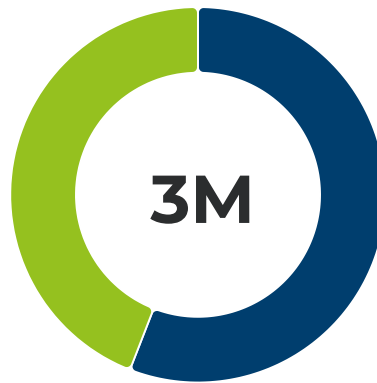
Expenditures are budgeted at \$3.00M, an increase of \$320K or 11.95% compared to the prior year's budget. Notable department wide variances include:

- 41 - Salaries & Wages are up \$165K or 9.59% due to personnel changes and salary assumptions.
- 42 - Employee Benefits are up \$34K or 10.74% due to personnel changes and salary assumptions.

- 44 - Contractual Services is up \$15K or 11.84% due to increased cloud software subscriptions.
- 54 - Fund Transfers Out is up \$113k or 34.84% due to a greater transfer for health insurance.

Expenditures by Org

FY 2026/2027 Budget



11020100 - GenCDPlanBuild	\$1,675,325	55.90%
11020200 - GenCDEngineering	\$1,321,519	44.10%

Expenditures by Org

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
11020100 - GenCDPlanBuild	\$1,430,461	\$1,593,261	\$1,515,887	\$1,675,325	\$82,064	5.15%
11020200 - GenCDEngineering	\$874,673	\$1,083,621	\$943,863	\$1,321,519	\$237,898	21.95%
12320300 - ImpactFeesCommDev	\$126,928	-	\$24,570	-	-	0.00%
13120100 - CapitalCommunityDevelopment	-	-	\$94	-	-	0.00%
Total Expenditures	\$2,432,061	\$2,676,882	\$2,484,414	\$2,996,844	\$319,962	11.95%

11020100-Planning & Building Safety Division

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.

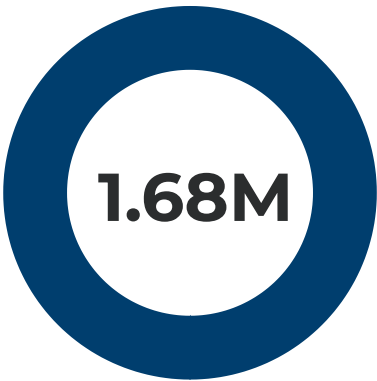
The Building Safety Division helps to ensure safe and quality new construction in the Village. The Division does this by inspecting new and existing structures. The Division reviews proposed plans for conformance with codes, issues building and other permits, performs construction inspections and maintains 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.

Personnel Summary

Community Development Dept. - 11020***	FY 24/25			FY 25/26			FY 26/27			
	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
Planning/Building Safety - 11020100	8.80	1.00	9.80	8.80	1.00	9.80	8.80	1.00	9.80	0.00
Full-Time FTE's	8.50	1.00	9.50	8.50	1.00	9.50	8.50	1.00	9.50	0.00
Comm. Dev. Director	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Assistant Community Development Director	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	▲ 1.00
Associate Planner	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Permit Coordinator	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Chief Inspector	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Building Inspector	4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	0.00
Code Enforcement Officer	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Planning Administrator	1.00	0.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00	▼ -1.00
Part Time FTE's	0.30	0.00	0.30	0.30	0.00	0.30	0.30	0.00	0.30	0.00
Summer Helper	0.30	0.00	0.30	0.30	0.00	0.30	0.30	0.00	0.30	0.00

Expenditures by Fund

FY 2026/2027 Budget



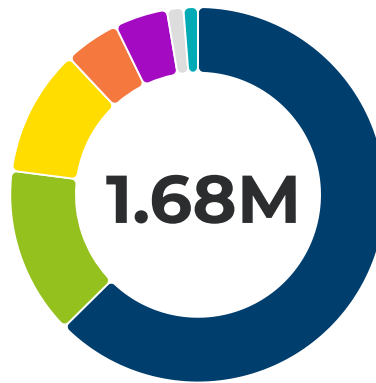
110 - General Fund \$1,675,325 100.00%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$1,430,461	\$1,593,261	\$1,515,887	\$1,675,325	\$82,064	5.15%
Total Expenditures	\$1,430,461	\$1,593,261	\$1,515,887	\$1,675,325	\$82,064	5.15%

Expenditures by Character Code

FY 2026/2027 Budget



41 - Salaries & Wages	\$1,048,673	62.60%
54 - Fund Transfers Out	\$242,060	14.45%
42 - Employee Benefits	\$183,365	10.95%
43 - Prof & Tech Services	\$80,150	4.78%
44 - Contractual Services	\$76,312	4.56%
45 - Other Cont. Services	\$23,765	1.42%
46 - Supplies	\$21,000	1.25%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (%) Change)
41 - Salaries & Wages	\$888,731	\$1,028,250	\$974,103	\$1,048,673	\$20,423	1.99%
42 - Employee Benefits	\$152,744	\$178,446	\$167,568	\$183,365	\$4,919	2.76%
43 - Prof & Tech Services	\$46,106	\$88,000	\$78,825	\$80,150	-\$7,850	-8.92%
44 - Contractual Services	\$55,521	\$70,290	\$64,636	\$76,312	\$6,022	8.57%
45 - Other Cont. Services	\$20,365	\$23,530	\$25,310	\$23,765	\$235	1.00%
46 - Supplies	\$8,833	\$16,375	\$17,075	\$21,000	\$4,625	28.24%
54 - Fund Transfers Out	\$258,160	\$188,370	\$188,370	\$242,060	\$53,690	28.50%
Total Expenditures	\$1,430,461	\$1,593,261	\$1,515,887	\$1,675,325	\$82,064	5.15%

FY 2025/2026 Review

Expenditures are projected to finish at \$1.52M compared to a budget of \$1.59M. Notable division related variances include:

- 41 - Salaries & Wages is projected to finish \$35K under budget due to employee turnover.
- 42 - Employee Benefits is projected to finish \$22K under budget due to employee turnover.
- 43 - Professional & Technical Services is projected to finish \$9K under budget due to less than anticipated consulting services.

FY 2026/2027 Summary

Expenditures are budgeted at \$1.68M an increase of \$82K or 8.15%. Notable division related variances include:

- 41 - Salaries & Wages is up \$1.05M or 1.99% due to personnel changes and wage assumptions.
- 42 - Employee Benefits is up \$5K or 2.76% due to personnel changes and wage assumptions.
- 43 - Professional & Technical Services is down \$8K or 8.92% due to less consulting services.
- 44 - Contractual Services is up \$6K or 8.57% due to cloud services for Office 365.

- 46 - Supplies is up \$5K or 28.24% due to additional computer hardware and supplies.
- 54 - Fund Transfers Out is up \$54K or 28.50% due to higher health insurance transfer.

Line Item Detail

Line Item Detail

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Governmental Funds	\$1,430,461	\$1,593,261	\$1,515,887	\$1,675,325	\$82,064	5.15%
110 - General Fund	\$1,430,461	\$1,593,261	\$1,515,887	\$1,675,325	\$82,064	5.15%
41 - Salaries & Wages	\$888,731	\$1,028,250	\$974,103	\$1,048,673	\$20,423	1.99%
411001 - SALARIES- REGULAR	\$855,104	\$987,300	\$933,045	\$1,005,473	\$18,173	1.84%
411002 - SALARIES- PART TIME	\$8,133	\$10,000	\$6,000	\$10,000	-	0.00%
411005 - SALARIES- SICK LV BUYBACK	\$11,219	\$11,250	\$12,958	\$13,500	\$2,250	20.00%
411008 - LONGEVITY	\$5,600	\$6,200	\$5,600	\$6,200	-	0.00%
411015 - BOARD & COMMISSIONS	\$2,205	\$3,500	\$3,500	\$3,500	-	0.00%
413001 - OVERTIME	\$6,469	\$10,000	\$13,000	\$10,000	-	0.00%
42 - Employee Benefits	\$152,744	\$178,446	\$167,568	\$183,365	\$4,919	2.76%
422001 - SOCIAL SECURITY	\$53,639	\$61,600	\$57,900	\$64,325	\$2,725	4.42%
422002 - MEDICARE	\$12,813	\$14,500	\$14,100	\$15,050	\$550	3.79%
423001 - IL MUNIC RETIREMENT FUND	\$64,545	\$79,500	\$73,975	\$82,200	\$2,700	3.40%
426001 - WORKERS COMP INSURANCE	\$12,087	\$12,101	\$12,093	\$11,225	-\$876	-7.24%
429001 - WELLNESS PROGRAM	\$105	\$280	-	-	-\$280	-
429004 - CLOTHING ALLOWANCE	\$2,170	\$2,500	\$2,600	\$2,600	\$100	4.00%
429011 - AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400	-	0.00%
429017 - RHS ER PORTION NON- BARGAINED	\$4,985	\$5,565	\$4,500	\$5,565	-	0.00%
43 - Prof & Tech Services	\$46,106	\$88,000	\$78,825	\$80,150	-\$7,850	-8.92%
433004 - LABOR ATTORNEY	\$281	\$2,000	\$2,825	\$500	-\$1,500	-75.00%
433009 - INSPECTION SERVICES	\$5,861	\$9,500	\$9,500	\$9,500	-	0.00%
433010 - CONSULTING SERVICES	\$37,849	\$75,000	\$65,000	\$70,000	-\$5,000	-6.67%
433018 - PERSONNEL TESTING	\$2,115	\$1,500	\$1,500	\$150	-\$1,350	-90.00%
44 - Contractual Services	\$55,521	\$70,290	\$64,636	\$76,312	\$6,022	8.57%
442403 - CONTRACT MOWING	\$984	\$4,000	\$1,500	\$2,500	-\$1,500	-37.50%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
443001 - CLOUD & NETWORK SERVICES	\$17,345	\$20,550	\$17,600	\$24,820	\$4,270	20.78%
443004 - COMPUTER HARDWARE MAINT	\$3,625	\$6,075	\$5,425	\$6,525	\$450	7.41%
443005 - COMP SOFTWARE MAINTENANCE	\$29,915	\$32,815	\$33,336	\$35,242	\$2,427	7.40%
443006 - TELECOM MAINTENANCE	\$600	\$1,200	\$1,125	\$1,475	\$275	22.92%
444202 - OFFICE MACHINE RENTAL	\$3,052	\$2,600	\$2,600	\$2,600	-	0.00%
443002 - NETWORK SERVICES	-	\$3,050	\$3,050	\$3,150	\$100	3.28%
45 - Other Cont. Services	\$20,365	\$23,530	\$25,310	\$23,765	\$235	1.00%
450003 - PRINTING & PUBLISHING SERVICES	\$1,926	\$2,000	\$2,500	\$2,000	-	0.00%
450004 - MISC SERVICES	-	\$200	\$200	\$200	-	0.00%
450013 - SERVICE CHARGE	\$756	\$565	\$800	\$565	-	0.00%
452001 - LIABILITY INSURANCE	\$5,286	\$5,292	\$5,288	\$4,910	-\$382	-7.22%
452002 - AUTO INSURANCE	\$2,220	\$2,223	\$2,222	\$2,065	-\$158	-7.11%
453004 - TELEPHONE SERVICE	\$1,295	\$1,800	\$1,200	\$1,200	-\$600	-33.33%
453006 - MOBILE PHONE	\$3,077	\$4,000	\$3,500	\$3,500	-\$500	-12.50%
458001 - TRAINING & SCHOOLS	\$2,342	\$2,500	\$3,000	\$3,500	\$1,000	40.00%
458002 - MEETING AND CONVENTION	\$1,665	\$2,500	\$4,500	\$3,500	\$1,000	40.00%
458003 - DUES & SUBSCRIPTIONS	\$1,028	\$1,400	\$1,400	\$1,400	-	0.00%
458004 - CAR EXPENSE/MILEAGE REIMB	\$554	\$400	\$100	\$200	-\$200	-50.00%
458005 - INFO SYSTEMS TRAINING	\$216	\$650	\$600	\$725	\$75	11.54%
46 - Supplies	\$8,833	\$16,375	\$17,075	\$21,000	\$4,625	28.24%
461001 - OFFICE SUPPLIES	\$1,866	\$2,600	\$3,000	\$3,000	\$400	15.38%
461002 - COPIER/FAX SUPPLIES	-	\$200	\$200	\$200	-	0.00%
461003 - COMPUTER SUPPLIES	\$115	\$300	\$500	\$1,000	\$700	233.33%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
461004 - PRINTING & PUBLISHING SUPPLIES	-	\$500	\$1,500	\$600	\$100	20.00%
461005 - POSTAGE	\$256	\$500	\$500	\$500	-	0.00%
461007 - REFERENCE MATERIALS	\$61	\$2,000	\$2,000	\$2,000	-	0.00%
461009 - FIELD SUPPLIES	\$233	\$250	\$250	\$250	-	0.00%
461014 - SAFETY SUPPLIES	-	\$150	\$300	\$300	\$150	100.00%
465002 - TELECOM EQUIPMENT	-	-	-	\$300	\$300	-
465003 - OFFICE FURNITURE	-	\$500	\$500	\$500	-	0.00%
465004 - COMPUTER HARDWARE	\$6,276	\$7,925	\$7,575	\$10,600	\$2,675	33.75%
465005 - COMPUTER SOFTWARE	-	\$1,200	\$500	\$1,500	\$300	25.00%
465007 - OFFICE EQUIPMENT	\$26	\$250	\$250	\$250	-	0.00%
54 - Fund Transfers Out	\$258,160	\$188,370	\$188,370	\$242,060	\$53,690	28.50%
493031 - TRANSFER TO FLEET SERVICES	\$21,460	\$20,260	\$20,260	\$25,180	\$4,920	24.28%
493033 - TRANSFER TO HEALTH INSURANCE	\$236,700	\$168,110	\$168,110	\$216,880	\$48,770	29.01%
Total Expenditures	\$1,430,461	\$1,593,261	\$1,515,887	\$1,675,325	\$82,064	5.15%

11020200-Engineering Division

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.

Personnel Summary

Community Development Dept. - 11020***	FY 24/25			FY 25/26			FY 26/27			
	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
Engineering - 11020200	6.50	0.00	6.50	6.50	0.00	6.50	7.50	0.00	7.50	▲ 1.00
Full-Time FTE's	5.50	0.00	5.50	5.50	0.00	5.50	6.50	0.00	6.50	▲ 1.00
Comm. Dev. Director	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Village Engineer	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Senior Civil Engineer	0.00	0.00	0.00	2.00	0.00	2.00	2.00	0.00	2.00	0.00
Civil Engineer 1	3.00	0.00	3.00	1.00	0.00	1.00	2.00	0.00	2.00	▲ 1.00
Administrative Secretary	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Part Time FTE's	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Intern	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00

Expenditures by Fund

FY 2026/2027 Budget



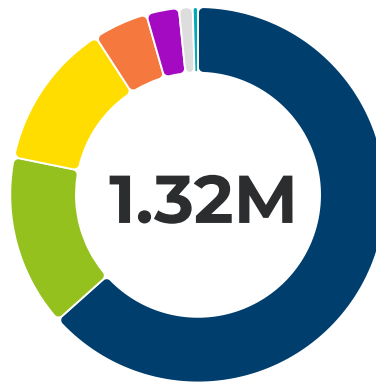
● 110 - General Fund **\$1,321,519** 100.00%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$874,673	\$1,083,621	\$943,863	\$1,321,519	\$237,898	21.95%
Total Expenditures	\$874,673	\$1,083,621	\$943,863	\$1,321,519	\$237,898	21.95%

Expenditures by Character Code

FY 2026/2027 Budget



41 - Salaries & Wages	\$837,879	63.40%
54 - Fund Transfers Out	\$195,580	14.80%
42 - Employee Benefits	\$167,130	12.65%
44 - Contractual Services	\$62,140	4.70%
45 - Other Cont. Services	\$37,200	2.81%
46 - Supplies	\$15,590	1.18%
43 - Prof & Tech Services	\$6,000	0.45%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
41 - Salaries & Wages	\$548,956	\$693,150	\$579,898	\$837,879	\$144,729	20.88%
42 - Employee Benefits	\$108,658	\$138,051	\$114,093	\$167,130	\$29,079	21.06%
43 - Prof & Tech Services	\$1,772	\$6,000	\$6,500	\$6,000	-	0.00%
44 - Contractual Services	\$37,916	\$53,505	\$53,171	\$62,140	\$8,635	16.14%
45 - Other Cont. Services	\$32,207	\$41,165	\$39,001	\$37,200	-\$3,965	-9.63%
46 - Supplies	\$9,354	\$15,550	\$15,000	\$15,590	\$40	0.26%
54 - Fund Transfers Out	\$135,810	\$136,200	\$136,200	\$195,580	\$59,380	43.60%
Total Expenditures	\$874,673	\$1,083,621	\$943,863	\$1,321,519	\$237,898	21.95%

FY 2025/2026 Review

Expenditures are projected to finish at \$944K compared to a budget of \$1.08M. Notable division related variances include:

- 41 - Salaries & Wages is projected to finish \$113K under budget due to unfilled positions.
- 42 - Employee Benefits is projected to finish \$24K under budget due to unfilled positions.

FY 2026/2027 Summary

Expenditures are budgeted at \$1.32M an increase of \$238K or 21.95%. Notable division related variances include:

- 41 - Salaries & Wages are up \$145K or 20.88% due to additional Civil Engineer position and wage adjustments.
- 42 - Employee Benefits are up \$29K or 21.06% due to additional Civil Engineer position and wage adjustments.
- 44 - Contractual Services are up \$9K or 16.14% due to increased cloud software subscriptions and computer maintenance.
- 54 - Fund Transfers Out is up \$59K or 43.60% due to greater health insurance fund transfers.

Line Item Detail

Line Item Detail

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Governmental Funds	\$874,673	\$1,083,621	\$943,863	\$1,321,519	\$237,898	21.95%
110 - General Fund	\$874,673	\$1,083,621	\$943,863	\$1,321,519	\$237,898	21.95%
41 - Salaries & Wages	\$548,956	\$693,150	\$579,898	\$837,879	\$144,729	20.88%
411001 - SALARIES- REGULAR	\$501,421	\$642,050	\$545,310	\$787,079	\$145,029	22.59%
411002 - SALARIES- PART TIME	\$42,507	\$45,000	\$30,000	\$45,000	-	0.00%
411005 - SALARIES- SICK LV BUYBACK	\$4,068	\$4,100	\$3,788	\$4,100	-	0.00%
411008 - LONGEVITY	\$700	\$1,500	\$800	\$1,200	-\$300	-20.00%
413001 - OVERTIME	\$260	\$500	-	\$500	-	0.00%
42 - Employee Benefits	\$108,658	\$138,051	\$114,093	\$167,130	\$29,079	21.06%
422001 - SOCIAL SECURITY	\$33,472	\$39,900	\$34,625	\$52,650	\$12,750	31.95%
422002 - MEDICARE	\$8,019	\$9,350	\$8,700	\$12,325	\$2,975	31.82%
423001 - IL MUNIC RETIREMENT FUND	\$35,535	\$51,500	\$37,025	\$67,950	\$16,450	31.94%
424001 - TUITION REIMBURSEMENT	\$10,626	\$15,000	\$12,100	\$12,000	-\$3,000	-20.00%
426001 - WORKERS COMP INSURANCE	\$12,087	\$12,101	\$12,093	\$11,225	-\$876	-7.24%
429001 - WELLNESS PROGRAM	\$35	\$150	-	\$30	-\$120	-80.00%
429002 - EMPLOYEE AWARDS/RECOG	\$130	\$150	\$150	\$150	-	0.00%
429004 - CLOTHING ALLOWANCE	\$585	\$1,500	\$1,000	\$1,200	-\$300	-20.00%
429011 - AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400	-	0.00%
429017 - RHS ER PORTION NON- BARGAINED	\$5,770	\$6,000	\$6,000	\$7,200	\$1,200	20.00%
43 - Prof & Tech Services	\$1,772	\$6,000	\$6,500	\$6,000	-	0.00%
433010 - CONSULTING SERVICES	-	\$5,000	\$5,000	\$5,000	-	0.00%
433018 - PERSONNEL TESTING	\$1,772	\$1,000	\$1,500	\$1,000	-	0.00%
44 - Contractual Services	\$37,916	\$53,505	\$53,171	\$62,140	\$8,635	16.14%
443001 - CLOUD & NETWORK SERVICES	\$16,045	\$18,960	\$18,800	\$22,965	\$4,005	21.12%
443004 - COMPUTER HARDWARE MAINT	\$3,021	\$6,025	\$5,675	\$6,450	\$425	7.05%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
443005 - COMP SOFTWARE MAINTENANCE	\$16,276	\$22,670	\$22,846	\$26,925	\$4,255	18.77%
443006 - TELECOM MAINTENANCE	\$488	\$1,000	\$1,000	\$850	-\$150	-15.00%
444202 - OFFICE MACHINE RENTAL	\$2,086	\$1,800	\$1,800	\$1,800	-	0.00%
443002 - NETWORK SERVICES	-	\$3,050	\$3,050	\$3,150	\$100	3.28%
45 - Other Cont. Services	\$32,207	\$41,165	\$39,001	\$37,200	-\$3,965	-9.63%
450003 - PRINTING & PUBLISHING SERVICES	\$91	\$150	\$891	\$750	\$600	400.00%
450004 - MISC SERVICES	-	-	\$200	\$200	\$200	-
450015 - REIMBURSED CHARGES	\$100	\$500	\$500	\$500	-	0.00%
452001 - LIABILITY INSURANCE	\$5,286	\$5,292	\$5,288	\$4,910	-\$382	-7.22%
452002 - AUTO INSURANCE	\$2,220	\$2,223	\$2,222	\$2,065	-\$158	-7.11%
452005 - INSURANCE DEDUCTIBLE	\$5,000	-	-	-	-	0.00%
453004 - TELEPHONE SERVICE	\$1,295	\$1,800	\$1,200	\$1,200	-\$600	-33.33%
453006 - MOBILE PHONE	\$2,963	\$4,500	\$3,000	\$3,000	-\$1,500	-33.33%
453010 - MOBILE DATA SERVICE	\$1,441	\$2,200	\$2,200	\$2,200	-	0.00%
458001 - TRAINING & SCHOOLS	\$4,021	\$7,500	\$7,500	\$7,500	-	0.00%
458002 - MEETING AND CONVENTION	\$1,226	\$5,500	\$5,500	\$3,500	-\$2,000	-36.36%
458003 - DUES & SUBSCRIPTIONS	\$7,221	\$10,000	\$10,000	\$10,000	-	0.00%
458004 - CAR EXPENSE/MILEAGE REIMB	\$1,198	\$1,500	\$500	\$500	-\$1,000	-66.67%
458005 - INFO SYSTEMS TRAINING	\$144	-	-	\$875	\$875	-
46 - Supplies	\$9,354	\$15,550	\$15,000	\$15,590	\$40	0.26%
461001 - OFFICE SUPPLIES	\$1,101	\$1,800	\$1,800	\$1,800	-	0.00%
461002 - COPIER/FAX SUPPLIES	\$789	\$500	\$500	\$500	-	0.00%
461003 - COMPUTER SUPPLIES	\$115	\$200	\$500	\$1,000	\$800	400.00%
461004 - PRINTING & PUBLISHING	-	\$100	\$100	\$100	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
SUPPLIES						
461005 - POSTAGE	\$341	\$800	\$800	\$800	-	0.00%
461009 - FIELD SUPPLIES	\$382	\$1,500	\$1,500	\$1,500	-	0.00%
461014 - SAFETY SUPPLIES	-	\$250	\$250	\$250	-	0.00%
465002 - TELECOM EQUIPMENT	-	-	\$150	\$300	\$300	-
465003 - OFFICE FURNITURE	-	\$500	\$500	\$500	-	0.00%
465004 - COMPUTER HARDWARE	\$6,626	\$8,600	\$7,600	\$7,540	-\$1,060	-12.33%
465005 - COMPUTER SOFTWARE	-	\$1,300	\$1,300	\$1,300	-	0.00%
54 - Fund Transfers Out	\$135,810	\$136,200	\$136,200	\$195,580	\$59,380	43.60%
493031 - TRANSFER TO FLEET SERVICES	\$15,610	\$12,020	\$12,020	\$10,740	-\$1,280	-10.65%
493033 - TRANSFER TO HEALTH INSURANCE	\$120,200	\$124,180	\$124,180	\$184,840	\$60,660	48.85%
Total Expenditures	\$874,673	\$1,083,621	\$943,863	\$1,321,519	\$237,898	21.95%

40-Police Department

Jeremy Gaughan
Police Chief

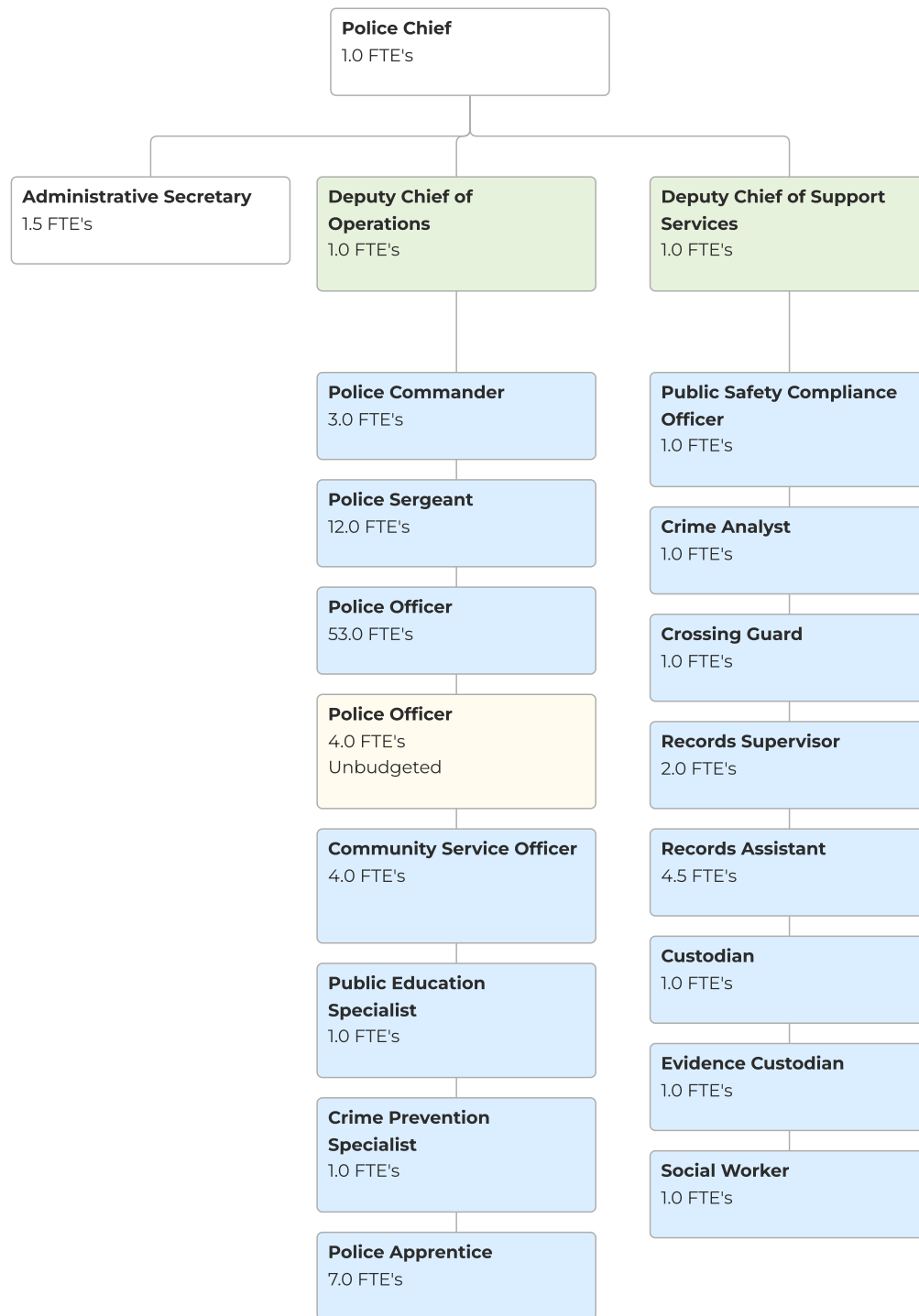
The Gurnee Police Department provides services to the community 24-hours per day based on a philosophy of community-oriented policing and problem-solving. The Department emphasizes proactive interaction with citizens, businesses and other agencies. The Police Department is active in the community in 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 in the 110 - General Fund, Police Administration (11040100), Police Communications (11040200), and Police Communications 911 (11040300) which is dormant starting in FY 2026/2027.

In November of 2025 the new county-wide consolidated dispatch center LAKECOMM became fully operational. The Village communications center closed at that point and the NLCC-ETSB will be closed. All 911 surcharge revenues that currently support the communications center will be shifted to LAKECOMM.

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

Police Cost Centers & Functions



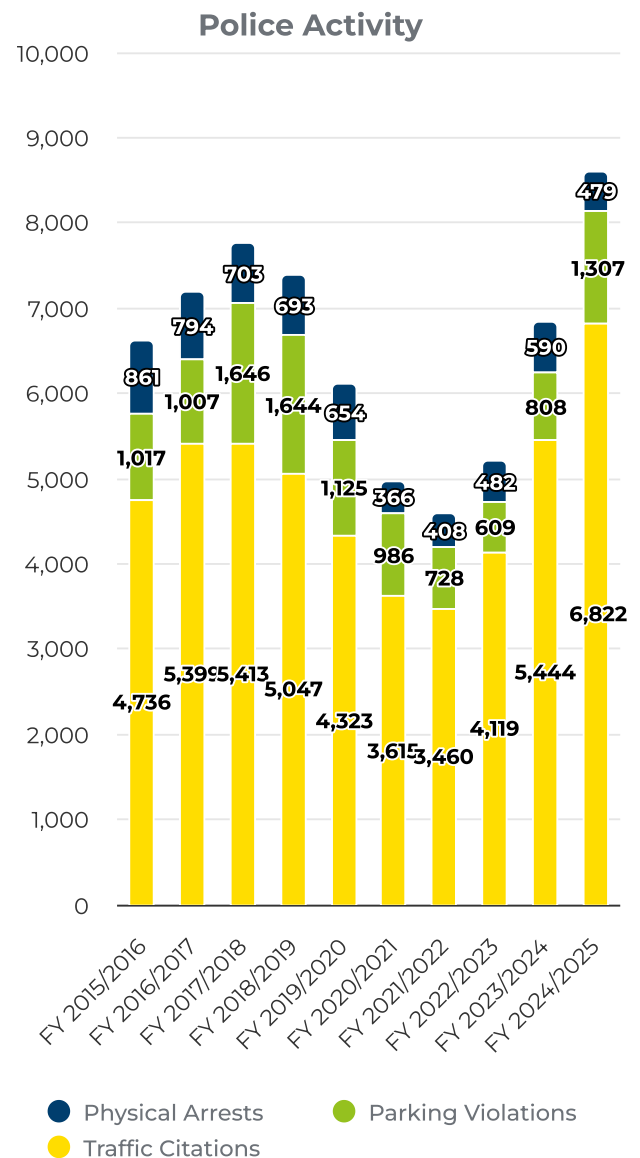
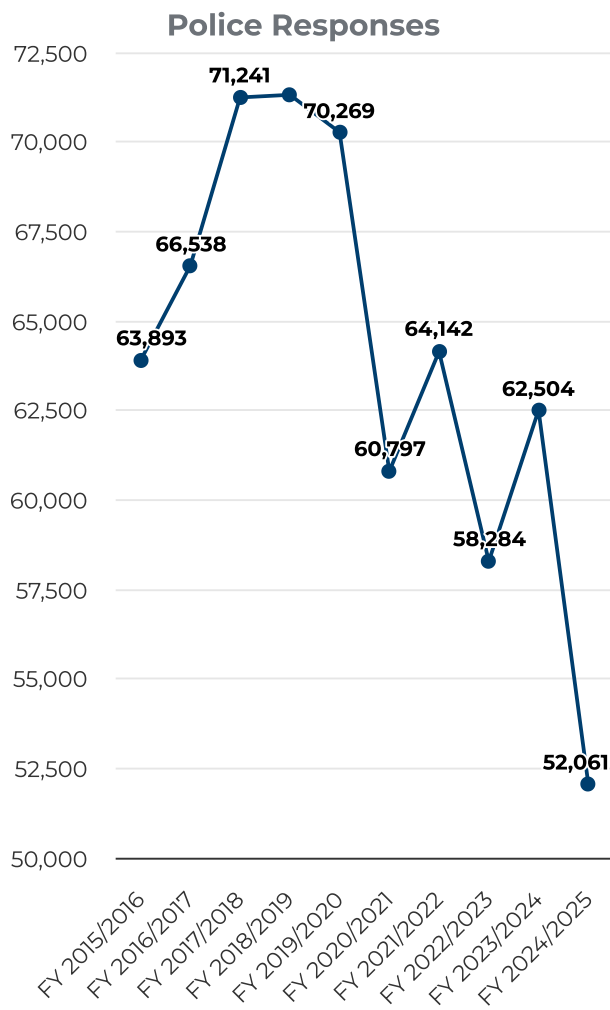
Police Department - 98.00 FTE's

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.

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 by Fund

FY 2026/2027 Budget



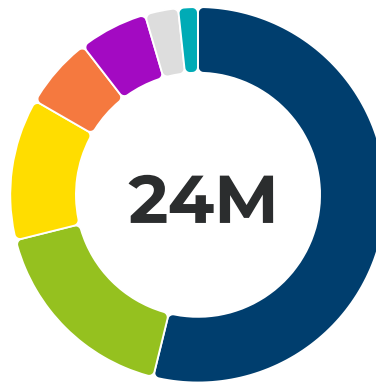
110 - General Fund \$24,009,735 100.00%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$21,337,808	\$23,887,894	\$23,870,121	\$24,009,735	\$121,841	0.51%
Total Expenditures	\$21,337,808	\$23,887,894	\$23,870,121	\$24,009,735	\$121,841	0.51%

Expenditures by Character Code

FY 2026/2027 Budget



41 - Salaries & Wages	\$12,925,504	53.83%
42 - Employee Benefits	\$4,145,500	17.27%
54 - Fund Transfers Out	\$2,935,768	12.23%
43 - Prof & Tech Services	\$1,488,439	6.20%
44 - Contractual Services	\$1,419,104	5.91%
45 - Other Cont. Services	\$690,260	2.87%
46 - Supplies	\$405,160	1.69%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
41 - Salaries & Wages	\$12,755,899	\$12,695,120	\$13,161,599	\$12,925,504	\$230,384	1.81%
42 - Employee Benefits	\$4,032,634	\$4,122,790	\$4,189,241	\$4,145,500	\$22,710	0.55%
43 - Prof & Tech Services	\$376,215	\$1,571,088	\$1,223,813	\$1,488,439	-\$82,649	-5.26%
44 - Contractual Services	\$711,993	\$1,313,218	\$1,278,805	\$1,419,104	\$105,886	8.06%
45 - Other Cont. Services	\$518,897	\$1,274,808	\$1,132,969	\$690,260	-\$584,548	-45.85%
46 - Supplies	\$303,610	\$395,740	\$368,564	\$405,160	\$9,420	2.38%
47 - Capital	-	\$67,000	\$67,000	-	-\$67,000	-
54 - Fund Transfers Out	\$2,638,560	\$2,448,130	\$2,448,130	\$2,935,768	\$487,638	19.92%
Total Expenditures	\$21,337,808	\$23,887,894	\$23,870,121	\$24,009,735	\$121,841	0.51%

FY 2025/2026 Review

Expenditures are projected to finish at \$23.87M compared to a budget of \$23.89M. Notable variances include:

- 41 - Salaries & Wages are projected to finish \$466K over budget due to the delayed opening of LAKECOMM requiring the Village to carry the dispatchers longer than budgeted.
- 42 - Employee Benefits are projected to finish \$66K over budget for the same reason.
- 43 - Professional & Technical Services is projected to finish \$347K under budget due to lower red light monthly expenses as a result of certain intersections being off-line and discontinuing the program.
- 45 - Other Contracted Services is expected to finish \$142K under budget due to the timing and amount of academy training expenses.
- 46 - Supplies is projected to finish \$27K under budget due to lower K9 expenses.

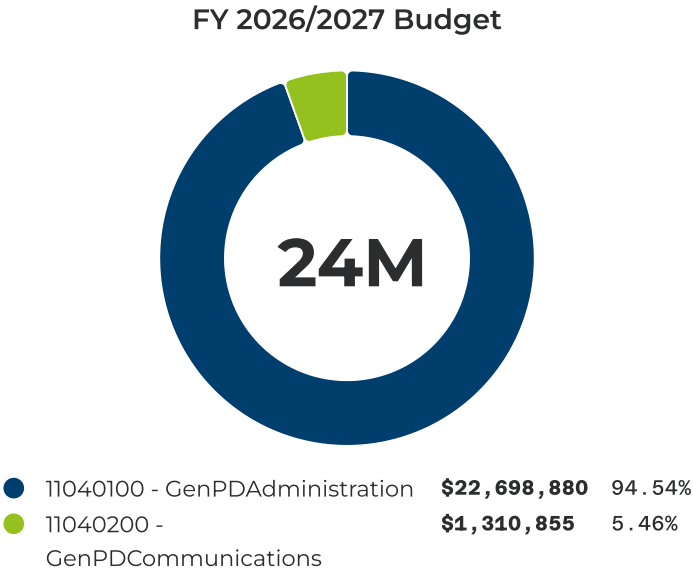
FY 2026/2027 Summary

Expenditures are budgeted at \$24.01M an increase of \$122K or 0.51%. Notable variances include:

- 41 - Salaries & Wages are up \$230K or 1.81% due to the transition of communications to LAKECOMM, offset by wage adjustments and the addition of personnel.
- 43 - Professional & Technical Services is down \$83K or 5.26% due to the addition of the LAKECOMM fee for a full year offset by the elimination of the red light collection fee.
- 44 - Contractual Services are up \$106K or 8.06% due to increased radio maintenance expenses previously paid from 911 funds.
- 45 - Other Contractual Services are down \$585K or 45.85% due to the elimination of expenses related to the dispatch center.
- 54 - Fund Transfers Out is up \$588K or 19.92% due to higher health insurance transfer.

Expenditures by Org

The Police Department has two divisions; Administration makes up 94.5% of expenditures and Communications makes up 5.5%.



Expenditures by Org

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
11040100 - GenPDAdministration	\$18,098,835	\$21,288,015	\$20,132,468	\$22,698,880	\$1,410,865	6.63%
11040200 - GenPDCommunications	\$3,238,973	\$1,984,219	\$3,121,993	\$1,310,855	-\$673,364	-33.94%
11040300 - GenPDCommunications911	-	\$615,660	\$615,660	-	-\$615,660	-
Total Expenditures	\$21,337,808	\$23,887,894	\$23,870,121	\$24,009,735	\$121,841	0.51%

11040100-Administration Division

The Administration Division of the Police Department includes the Chief's Office, patrol and investigations, crime prevention and public education, and records functions.

Personnel Summary

Police Department - 11040***	FY 24/25			FY 25/26			FY 26/27			
	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
Administration - 11040100	88.50	4.00	92.50	97.50	4.00	101.50	98.00	5.00	103.00	▲ 0.50
Full-Time FTE's	86.00	4.00	90.00	95.00	4.00	99.00	96.00	5.00	101.00	▲ 1.00
Total Sworn	71.00	4.00	75.00	71.00	4.00	75.00	72.00	4.00	76.00	▲ 1.00
Police Chief*	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Deputy Police Chief*	1.00	0.00	1.00	1.00	0.00	1.00	2.00	0.00	2.00	▲ 1.00
Police Commander*	4.00	0.00	4.00	4.00	0.00	4.00	3.00	0.00	3.00	▼ -1.00
Police Sergeant*	11.00	0.00	11.00	11.00	0.00	11.00	12.00	0.00	12.00	▲ 1.00
Police Officer*	53.00	4.00	57.00	54.00	4.00	58.00	54.00	4.00	58.00	0.00
Total Non-Sworn	15.00	0.00	15.00	24.00	0.00	24.00	24.00	1.00	25.00	0.00
Community Service Officer	4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	0.00
Public Education Specialist	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Social Worker	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Traffic Safety Technician	1.00	0.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00	▼ -1.00
Crime Analyst	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	▲ 1.00
Evidence Custodian	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Administrative Secretary	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Records Supervisor	1.00	0.00	1.00	2.00	0.00	2.00	2.00	0.00	2.00	0.00
Records Assistant	4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	0.00
Police Apprentice	0.00	0.00	0.00	7.00	0.00	7.00	7.00	1.00	8.00	0.00
Public Safety Compliance Officer	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Building Custodian	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Part Time FTE's	2.50	0.00	▲ 2.50	2.50	0.00	▲ 2.50	2.00	0.00	▲ 2.00	-0.50
Administrative Secretary	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Community Service Officer	0.50	0.00	0.50	0.50	0.00	0.50	0.00	0.00	0.00	▼ -0.50
Crossing Guard	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Records Assistant	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00

Expenditures by Fund

FY 2026/2027 Budget



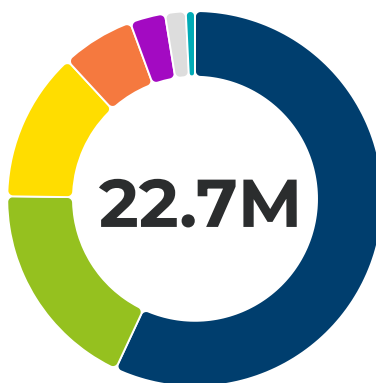
● 110 - General Fund **\$22,698,880** 100.00%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$18,098,835	\$21,288,015	\$20,132,468	\$22,698,880	\$1,410,865	6.63%
Total Expenditures	\$18,098,835	\$21,288,015	\$20,132,468	\$22,698,880	\$1,410,865	6.63%

Expenditures by Character Code

FY 2026/2027 Budget



41 - Salaries & Wages	\$12,925,504	56.94%
42 - Employee Benefits	\$4,145,500	18.26%
54 - Fund Transfers Out	\$2,935,768	12.93%
44 - Contractual Services	\$1,419,104	6.25%
45 - Other Cont. Services	\$690,260	3.04%
46 - Supplies	\$405,160	1.78%
43 - Prof & Tech Services	\$177,584	0.78%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
41 - Salaries & Wages	\$10,410,623	\$12,037,695	\$11,482,014	\$12,925,504	\$887,809	7.38%
42 - Employee Benefits	\$3,650,961	\$4,006,017	\$3,905,213	\$4,145,500	\$139,483	3.48%
43 - Prof & Tech Services	\$369,251	\$586,810	\$248,691	\$177,584	-\$409,226	-69.74%
44 - Contractual Services	\$682,145	\$1,205,154	\$1,187,795	\$1,419,104	\$213,950	17.75%
45 - Other Cont. Services	\$493,711	\$742,679	\$621,345	\$690,260	-\$52,419	-7.06%
46 - Supplies	\$302,083	\$377,350	\$355,100	\$405,160	\$27,810	7.37%
54 - Fund Transfers Out	\$2,190,060	\$2,332,310	\$2,332,310	\$2,935,768	\$603,458	25.87%
Total Expenditures	\$18,098,835	\$21,288,015	\$20,132,468	\$22,698,880	\$1,410,865	6.63%

FY 2025/2026 Review

Police Administration expenditures are projected to finish at \$20.13M compared to a budget of \$21.29M. Notable division related variances include:

- 41 - Salaries & Wages is projected to finish \$556K under budget due to vacancies and employee turnover.
- 42 - Employee Benefits is projected to finish \$101K under budget due to vacancies and employee turnover and less tuition reimbursement.
- 43 - Professional & Technical Services is projected to finish \$338K under budget due to lower red light fees as noted earlier and lower labor attorney expenses.
- 45 - Other Contracted Services is projected to finish \$121K under budget due to lower training, academy and mobile phone expenses.

FY 2026/2027 Summary

Expenditures are budgeted at \$22.70M an increase of \$1.4M or 6.63%. Notable division related variances include:

- 41 - Salaries & Wages is up \$888K or 7.38% due to wage assumptions and additional positions, offset partially by the full consolidation of dispatch.
- 42 - Employee Benefits is up \$139K or 3.48% largely due to increases in pension contribution, vests and uniforms.
 - The Annual Required Contribution (ARC) as determined by an independent actuary for the Police Funds increased \$362,421 from \$2,303,632 to \$2,666,053. 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 2026/2027 budget includes a 3.0% increase on the FY 2025/2026 contributions. For the Police Pension, this results in a contribution of \$2,932,185, overfunding the ARC by \$266,132.
- 43 - Professional & Technical Services is down \$409K or 69.74% due to the elimination fo the red light camera program and associated collection fees.
- 44 - Contractual Services is up \$214K or 17.75% due to increased body camera, flock camera, drone service agreements and radio maintenance from the former 911 Fund.
- 45 - Other Contracted Services is down \$52K or 7.06% due to training & schools for new employees and mobile phone expenses.
- 46 - Supplies is up \$28K or 7.37% due to more safety and K9 related supplies.
- 54 - Fund Transfers Out is up \$603K or 25.87% due to greater transfer for health insurance and fleet maintenance.

Line Item Detail

Line Item Detail

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Governmental Funds	\$18,098,835	\$21,288,015	\$20,132,468	\$22,698,880	\$1,410,865	6.63%
110 - General Fund	\$18,098,835	\$21,288,015	\$20,132,468	\$22,698,880	\$1,410,865	6.63%
41 - Salaries & Wages	\$10,410,623	\$12,037,695	\$11,482,014	\$12,925,504	\$887,809	7.38%
411001 - SALARIES- REGULAR	\$8,837,030	\$9,919,125	\$9,566,225	\$10,732,028	\$812,903	8.20%
411002 - SALARIES- PART TIME	\$42,102	\$90,000	\$20,000	\$90,000	-	0.00%
411003 - SALARIES- CROSSING GUARDS	\$35,784	\$42,874	\$35,000	\$44,156	\$1,282	2.99%
411005 - SALARIES- SICK LV BUYBACK	\$119,934	\$120,000	\$123,149	\$125,000	\$5,000	4.17%
411006 - OFF DUTY SECURITY	\$453,046	\$796,456	\$700,000	\$847,920	\$51,464	6.46%
411008 - LONGEVITY	\$21,800	\$23,900	\$22,300	\$23,900	-	0.00%
413001 - OVERTIME	\$900,928	\$1,000,000	\$970,000	\$1,004,000	\$4,000	0.40%
413002 - GRANT FUNDED OVERTIME	-	\$45,340	\$45,340	\$58,500	\$13,160	29.03%
42 - Employee Benefits	\$3,650,961	\$4,006,017	\$3,905,213	\$4,145,500	\$139,483	3.48%
422001 - SOCIAL SECURITY	\$77,279	\$110,070	\$107,070	\$122,125	\$12,055	10.95%
422002 - MEDICARE	\$143,752	\$152,600	\$140,100	\$161,750	\$9,150	6.00%
423001 - IL MUNIC RETIREMENT FUND	\$88,798	\$142,100	\$115,050	\$150,400	\$8,300	5.84%
423002 - POLICE PENSION CONTRIB	\$2,763,862	\$2,846,780	\$2,846,780	\$2,932,185	\$85,405	3.00%
424001 - TUITION REIMBURSEMENT	\$3,291	\$20,900	\$5,000	\$12,700	-\$8,200	-39.23%
426001 - WORKERS COMP INSURANCE	\$339,970	\$340,367	\$340,140	\$326,185	-\$14,182	-4.17%
429001 - WELLNESS PROGRAM	\$31,365	\$61,175	\$60,000	\$61,175	-	0.00%
429002 - EMPLOYEE AWARDS/RECOG	\$14,177	\$17,000	\$14,000	\$17,000	-	0.00%
429004 - CLOTHING ALLOWANCE	\$63,164	\$70,300	\$69,331	\$75,850	\$5,550	7.89%
429005 - UNIFORM ALLOWANCE	\$6,053	\$13,000	\$10,000	\$13,500	\$500	3.85%
429006 - UNIFORM ISSUE	\$26,794	\$52,000	\$52,000	\$70,800	\$18,800	36.15%
429008 - POLICE VESTS	\$18,238	\$29,325	\$26,000	\$51,525	\$22,200	75.70%
429010 - CLOTHING REPLACEMENT	\$397	\$500	\$500	\$500	-	0.00%
429011 - AUTO ALLOWANCE	\$4,800	\$4,800	\$2,500	\$4,800	-	0.00%
429012 - COMMUTING BENEFIT	-	\$100	-	\$100	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
429013 - MEDICAL EXPENSE	\$7,938	\$21,665	\$16,000	\$23,490	\$1,825	8.42%
429015 - RHS ER PORTION FOP	\$22,708	\$32,655	\$31,100	\$32,655	-	0.00%
429017 - RHS ER PORTION NON- BARGAINED	\$38,375	\$39,480	\$29,642	\$35,000	-\$4,480	-11.35%
424005 - POLICE APPRENTICE TUITION	-	\$51,200	\$40,000	\$53,760	\$2,560	5.00%
43 - Prof & Tech Services	\$369,251	\$586,810	\$248,691	\$177,584	-\$409,226	-69.74%
433001 - GENERAL LEGAL SERVICE	\$297	\$2,000	\$2,000	\$2,000	-	0.00%
433003 - POLICE PROSECUTION	\$96,000	\$99,360	\$99,360	\$99,360	-	0.00%
433004 - LABOR ATTORNEY	\$26,272	\$25,000	\$16,000	\$23,000	-\$2,000	-8.00%
433010 - CONSULTING SERVICES	-	\$6,200	\$6,200	\$6,200	-	0.00%
433012 - REDFLEX COLLECTION FEES	\$204,448	\$427,640	\$91,331	-	-\$427,640	-
433018 - PERSONNEL TESTING	\$42,234	\$26,010	\$33,500	\$46,424	\$20,414	78.49%
433020 - DRUG & ALCOHOL TESTING	-	\$600	\$300	\$600	-	0.00%
44 - Contractual Services	\$682,145	\$1,205,154	\$1,187,795	\$1,419,104	\$213,950	17.75%
441105 - NORTH SHORE SANITARY DIST	\$384	\$620	\$381	\$500	-\$120	-19.35%
442301 - CUSTODIAL SERVICE	\$24,271	\$26,200	\$26,200	\$26,200	-	0.00%
443001 - CLOUD & NETWORK SERVICES	\$230,586	\$211,555	\$205,000	\$209,280	-\$2,275	-1.08%
443003 - OFFICE EQUIP MAINTENANCE	-	\$1,000	\$500	\$1,000	-	0.00%
443004 - COMPUTER HARDWARE MAINT	\$23,923	\$36,500	\$36,500	\$43,750	\$7,250	19.86%
443005 - COMP SOFTWARE MAINTENANCE	\$62,493	\$71,635	\$62,000	\$99,805	\$28,170	39.32%
443006 - TELECOM MAINTENANCE	\$5,587	\$8,250	\$8,250	\$8,000	-\$250	-3.03%
443007 - EQUIPMENT MAINTENANCE	\$20,802	\$18,050	\$21,000	\$28,600	\$10,550	58.45%
443008 - BUILDING MAINTENANCE	\$109,367	\$147,285	\$140,000	\$160,635	\$13,350	9.06%
443009 - OPTICOM MAINTENANCE	\$1,508	\$3,400	\$1,600	\$2,000	-\$1,400	-41.18%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
443010 - AUTO & TRUCK MAINT	\$1,628	\$7,270	\$6,000	\$7,520	\$250	3.44%
443011 - RADIO MAINTENANCE	\$1,136	\$10,000	\$6,000	\$134,300	\$124,300	1,243.00%
443027 - FIREARM MAINTENANCE	\$1,912	\$1,500	\$1,500	\$1,500	-	0.00%
443028 - VEHICLE ACCESSORIES	\$73	\$1,300	\$1,300	\$1,750	\$450	34.62%
444202 - OFFICE MACHINE RENTAL	\$10,578	\$11,400	\$11,000	\$29,900	\$18,500	162.28%
444204 - BODY CAMERA SERVICE AGRMNT	\$129,257	\$372,600	\$378,300	\$384,639	\$12,039	3.23%
444205 - IN-SQUAD CAM SERVICE AGRMNT	\$58,640	\$95,764	\$95,764	\$68,100	-\$27,664	-28.89%
443002 - NETWORK SERVICES	-	\$35,025	\$35,700	\$48,625	\$13,600	38.83%
444206 - DRONE SERVICE AGREEMENT	-	\$60,000	\$65,000	\$70,000	\$10,000	16.67%
444207 - FLOCK CAMERA CONTRACT	-	\$85,800	\$85,800	\$93,000	\$7,200	8.39%
45 - Other Cont. Services	\$493,711	\$742,679	\$621,345	\$690,260	-\$52,419	-7.06%
450007 - NIPAS	\$18,690	\$39,710	\$39,710	\$15,110	-\$24,600	-61.95%
450008 - CRIME PREVENTION	\$11,970	\$13,265	\$13,265	\$15,465	\$2,200	16.58%
450009 - CRIME LAB	\$47,831	\$55,000	\$47,831	\$55,000	-	0.00%
450010 - CRIME STOPPERS	-	\$1,000	\$1,000	\$1,000	-	0.00%
450011 - MAJOR INVEST TASK FORCE	\$8,043	\$10,600	\$9,000	\$30,600	\$20,000	188.68%
450013 - SERVICE CHARGE	\$27,475	\$30,925	\$30,925	\$36,125	\$5,200	16.81%
450014 - PUBLIC EDUCATION/DARE	\$9,944	\$15,500	\$15,500	\$15,500	-	0.00%
450019 - K9 TRAINING FEES	\$11,711	\$12,800	\$12,000	\$13,400	\$600	4.69%
450022 - HEARING OFFICER	\$5,513	\$12,000	\$6,000	\$12,000	-	0.00%
452001 - LIABILITY INSURANCE	\$128,903	\$129,053	\$128,967	\$128,785	-\$268	-0.21%
452002 - AUTO INSURANCE	\$20,852	\$20,876	\$20,862	\$19,365	-\$1,511	-7.24%
452003 - PROPERTY INSURANCE	\$8,091	\$8,100	\$8,095	\$7,515	-\$585	-7.22%
452005 - INSURANCE DEDUCTIBLE	\$10,672	\$4,000	\$8,000	\$4,000	-	0.00%
453004 - TELEPHONE SERVICE	\$10,811	\$16,000	\$11,000	\$12,000	-\$4,000	-25.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
453006 - MOBILE PHONE	\$16,591	\$46,140	\$35,000	\$46,140	-	0.00%
453008 - LEASED PHONE LINE	-	\$2,200	-	-	-\$2,200	-
453010 - MOBILE DATA SERVICE	\$18,874	\$21,720	\$20,000	\$22,820	\$1,100	5.06%
458001 - TRAINING & SCHOOLS	\$92,487	\$200,000	\$150,000	\$150,000	-\$50,000	-25.00%
458002 - MEETING AND CONVENTION	\$12,563	\$21,225	\$17,000	\$21,495	\$270	1.27%
458003 - DUES & SUBSCRIPTIONS	\$12,498	\$8,490	\$8,490	\$5,490	-\$3,000	-35.34%
458004 - CAR EXPENSE/MILEAGE REIMB	\$617	\$150	\$700	\$150	-	0.00%
458005 - INFO SYSTEMS TRAINING	\$1,996	\$3,925	\$3,000	\$4,500	\$575	14.65%
458006 - ACADEMY TRAINING	\$17,582	\$70,000	\$35,000	\$73,800	\$3,800	5.43%
46 - Supplies	\$302,083	\$377,350	\$355,100	\$405,160	\$27,810	7.37%
461001 - OFFICE SUPPLIES	\$5,421	\$7,200	\$7,200	\$7,200	-	0.00%
461002 - COPIER/FAX SUPPLIES	\$1,447	\$1,000	\$1,700	\$2,000	\$1,000	100.00%
461003 - COMPUTER SUPPLIES	\$1,030	\$2,500	\$2,500	\$2,750	\$250	10.00%
461004 - PRINTING & PUBLISHING SUPPLIES	\$7,323	\$9,000	\$7,000	\$13,200	\$4,200	46.67%
461005 - POSTAGE	\$1,076	\$2,000	\$1,200	\$1,250	-\$750	-37.50%
461008 - MISC OTHER SUPPLIES	\$2,794	\$5,000	\$5,000	\$5,000	-	0.00%
461013 - HOUSEKEEPING SUPPLIES	\$10,097	\$14,000	\$14,000	\$14,000	-	0.00%
461014 - SAFETY SUPPLIES	\$6,279	\$16,600	\$13,300	\$26,300	\$9,700	58.43%
461022 - FIREARMS AMMUNITION	\$18,456	\$19,900	\$19,900	\$25,000	\$5,100	25.63%
461023 - PRISONER SUPPLIES	\$1,058	\$1,500	\$1,500	\$1,500	-	0.00%
461024 - EVIDENCE SUPPLIES	\$7,313	\$7,000	\$7,000	\$7,750	\$750	10.71%
461036 - ANIMAL CONTROL-MISC	\$1,765	\$3,000	\$3,000	\$3,300	\$300	10.00%
461037 - MICROFILMING	\$6,411	\$8,200	\$7,500	\$8,200	-	0.00%
461038 - FIREARM ACCESSORIES	\$2,029	\$1,500	\$1,500	\$6,900	\$5,400	360.00%
461040 - K9 UNIT SUPPLIES	\$13,372	\$14,550	\$14,550	\$25,500	\$10,950	75.26%
462101 - NATURAL GAS	\$3,417	\$4,000	\$4,000	\$4,000	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
465002 - TELECOM EQUIPMENT	-	\$1,100	\$1,100	\$1,400	\$300	27.27%
465003 - OFFICE FURNITURE	\$26,007	\$10,700	\$10,000	\$15,700	\$5,000	46.73%
465004 - COMPUTER HARDWARE	\$57,793	\$148,550	\$148,550	\$120,310	-\$28,240	-19.01%
465005 - COMPUTER SOFTWARE	-	\$3,500	\$3,500	\$3,500	-	0.00%
465008 - MACHINERY & EQUIPMENT	\$109,507	\$59,250	\$55,000	\$77,050	\$17,800	30.04%
465010 - BUILDING IMPROVEMENT	\$18,797	\$15,500	\$15,500	\$15,000	-\$500	-3.23%
465012 - FIREARMS	-	\$9,400	\$9,400	\$7,150	-\$2,250	-23.94%
465014 - K9 UNIT	-	\$11,200	-	\$10,000	-\$1,200	-10.71%
465015 - DUI EQUIPMENT	\$694	\$1,200	\$1,200	\$1,200	-	0.00%
54 - Fund Transfers Out	\$2,190,060	\$2,332,310	\$2,332,310	\$2,935,768	\$603,458	25.87%
493031 - TRANSFER TO FLEET SERVICES	\$460,960	\$469,800	\$469,800	\$520,578	\$50,778	10.81%
493033 - TRANSFER TO HEALTH INSURANCE	\$1,729,100	\$1,862,510	\$1,862,510	\$2,415,190	\$552,680	29.67%
Total Expenditures	\$18,098,835	\$21,288,015	\$20,132,468	\$22,698,880	\$1,410,865	6.63%

11040200-Communications Division

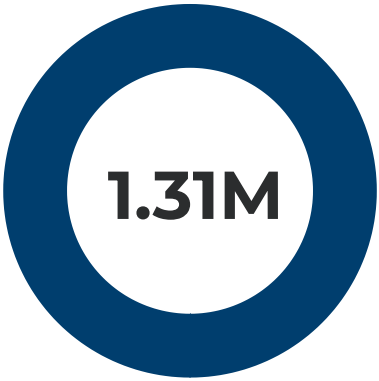
In November of 2025 the county-wide consolidated dispatch organization LAKECOMM became operational. LAKECOMM is the culmination of over 10 years of review, planning, collaboration, and investment through Regional 9-1-1 Consolidation efforts in Lake County. LAKECOMM operates under an Intergovernmental Agreement that currently includes 30 cities, villages, fire protection districts, Lake County, and other units of local government that provide public safety services within Lake County, Illinois. The Village's communications center essentially closed at that time and 911 surcharge funding is now directed to LAKECOMM by state statute. Those items previously paid for with 911 surcharge funds that will not be transitioned to LAKECOMM, were paid out of the 11040300 account series in FY 2025/2026, and are moved to the 11040100 division in FY 2026/2027. 11040200 is maintained for the sole purpose of accounting for the Village's member share of LAKECOMM. For historical context, items reported under 11040300 division are combined with 11040200 in this section. Items previously reported under 11040300 were those previously paid with 911 surcharge funds that were not shifted to LAKECOMM. These items have been eliminated or moved to 11040100 in FY 2026/2027.

Personnel Summary

Police Department - 11040***	FY 24/25			FY 25/26			FY 26/27			
	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted Change
Communications - 11040200	24.25	0.00	24.25	24.25	0.00	24.25	0.00	0.00	0.00	▼ -24.25
Full-Time FTE's	23.00	0.00	23.00	23.00	0.00	23.00	0.00	0.00	0.00	▼ -23.00
Communications Manager	1.00	0.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00	▼ -1.00
Communications Shift Supervisor	2.00	0.00	2.00	2.00	0.00	2.00	0.00	0.00	0.00	▼ -2.00
Communications Operator	20.00	0.00	20.00	20.00	0.00	20.00	0.00	0.00	0.00	▼ -20.00
Part Time FTE's	1.25	0.00	1.25	1.25	0.00	1.25	0.00	0.00	0.00	▼ -1.25
Communications Operator	1.25	0.00	1.25	1.25	0.00	1.25	0.00	0.00	0.00	▼ -1.25

Expenditures by Fund

FY 2026/2027 Budget



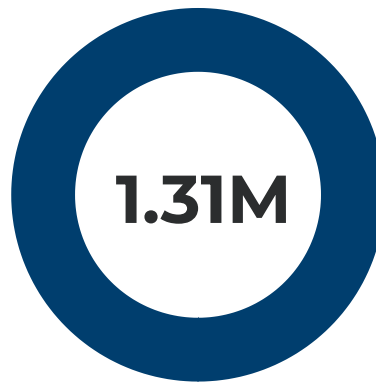
● 110 - General Fund **\$1,310,855** 100.00%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026	FY 2026
					Budget vs. FY 2027 Budgeted (\$ Change)	Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$3,238,973	\$2,599,879	\$3,737,653	\$1,310,855	-\$1,289,024	-49.58%
Total Expenditures	\$3,238,973	\$2,599,879	\$3,737,653	\$1,310,855	-\$1,289,024	-49.58%

Expenditures by Character Code

FY 2026/2027 Budget



● 43 - Prof & Tech Services **\$1,310,855** 100.00%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
41 - Salaries & Wages	\$2,345,276	\$657,425	\$1,679,585	-	-\$657,425	-
42 - Employee Benefits	\$381,672	\$116,773	\$284,028	-	-\$116,773	-
43 - Prof & Tech Services	\$6,965	\$984,278	\$975,122	\$1,310,855	\$326,577	33.18%
44 - Contractual Services	\$29,848	\$108,064	\$91,010	-	-\$108,064	-
45 - Other Cont. Services	\$25,186	\$532,129	\$511,624	-	-\$532,129	-
46 - Supplies	\$1,527	\$18,390	\$13,464	-	-\$18,390	-
47 - Capital	-	\$67,000	\$67,000	-	-\$67,000	-
54 - Fund Transfers Out	\$448,500	\$115,820	\$115,820	-	-\$115,820	-
Total Expenditures	\$3,238,973	\$2,599,879	\$3,737,653	\$1,310,855	-\$1,289,024	-49.58%

FY 2025/2026 Review

Communications expenditures are projected to finish at \$3.74M compared to a budget of \$2.60M. Notable division related variances include:

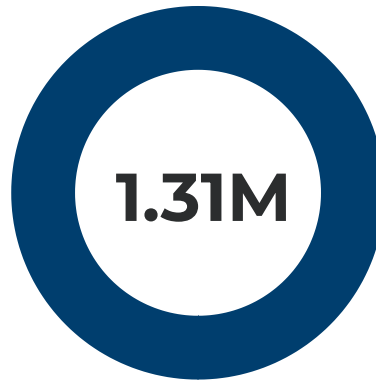
- 41 - Salaries & Wages is projected to finish \$1.02M over budget due to the delayed opening of LAKECOMM. The Village budgeted for three months of operations as the new center was slated to open in July. However, the opening was delayed until November so the Village carried employees for an extra 4 months.
- 42 - Employee Benefits is projected to finish \$167K over budget for the reasons noted above.

FY 2026/2027 Summary

Expenditures are budgeted at \$1.31M a decrease of \$1.29M or 49.58% compared to the prior year's budget. All expenditures are eliminated or moved to 11040100 with the exception of the annual fee to LAKECOMM for dispatch services.

Line Item Detail

FY 2026/2027 Budget



● Governmental Funds **\$1,310,855** 100.00%

Line Item Detail

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Governmental Funds	\$3,238,973	\$2,599,879	\$3,737,653	\$1,310,855	-\$1,289,024	-49.58%
110 - General Fund	\$3,238,973	\$2,599,879	\$3,737,653	\$1,310,855	-\$1,289,024	-49.58%
41 - Salaries & Wages	\$2,345,276	\$657,425	\$1,679,585	-	-\$657,425	-
411001 - SALARIES-REGULAR	\$1,790,787	\$546,425	\$1,382,265	-	-\$546,425	-
411002 - SALARIES-PART TIME	\$48,152	\$12,500	\$17,000	-	-\$12,500	-
411005 - SALARIES-SICK LV BUYBACK	\$13,953	\$3,500	-	-	-\$3,500	-
411007 - OFFICER IN CHARGE/TRAINING OFF	\$11,862	\$5,000	\$10,000	-	-\$5,000	-
411008 - LONGEVITY	\$9,700	\$2,500	-	-	-\$2,500	-
413001 - OVERTIME	\$470,822	\$87,500	\$270,320	-	-\$87,500	-
42 - Employee Benefits	\$381,672	\$116,773	\$284,028	-	-\$116,773	-
422001 - SOCIAL SECURITY	\$141,356	\$33,979	\$102,095	-	-\$33,979	-
422002 - MEDICARE	\$33,059	\$7,947	\$23,877	-	-\$7,947	-
423001 - IL MUNIC RETIREMENT FUND	\$166,458	\$43,850	\$124,256	-	-\$43,850	-
424001 - TUITION REIMBURSEMENT	\$8,301	\$2,000	\$4,187	-	-\$2,000	-
426001 - WORKERS COMP INSURANCE	\$11,324	\$11,337	\$11,329	-	-\$11,337	-
429001 - WELLNESS PROGRAM	\$35	-	-	-	-	0.00%
429002 - EMPLOYEE AWARDS/RECOG	\$400	-	\$400	-	-	0.00%
429004 - CLOTHING ALLOWANCE	\$291	-	\$12,600	-	-	0.00%
429005 - UNIFORM ALLOWANCE	\$7,880	\$14,400	\$100	-	-\$14,400	-
429006 - UNIFORM ISSUE	\$1,867	\$750	\$184	-	-\$750	-
429013 - MEDICAL EXPENSE	\$1,856	\$200	-	-	-\$200	-

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
429017 - RHS ER PORTION NON-BARGAINED	\$8,846	\$2,310	\$5,000	-	-\$2,310	-
43 - Prof & Tech Services	\$6,965	\$984,278	\$975,122	\$1,310,855	\$326,577	33.18%
433004 - LABOR ATTORNEY	\$281	\$10,000	\$844	-	-\$10,000	-
433018 - PERSONNEL TESTING	\$6,684	-	-	-	-	0.00%
494604 - TRANSLATION SERVICES	-	\$2,000	\$2,000	-	-\$2,000	-
494606 - OTHER PROFESSIONAL SERVICES	-	\$10,500	\$10,500	-	-\$10,500	-
433025 - LAKECOMM SHARE	-	\$961,778	\$961,778	\$1,310,855	\$349,077	36.29%
44 - Contractual Services	\$29,848	\$108,064	\$91,010	-	-\$108,064	-
443001 - CLOUD & NETWORK SERVICES	\$11,520	\$28,784	\$11,730	-	-\$28,784	-
443004 - COMPUTER HARDWARE MAINT	\$616	\$4,350	\$4,350	-	-\$4,350	-
443005 - COMP SOFTWARE MAINTENANCE	\$7,737	\$18,125	\$18,125	-	-\$18,125	-
443006 - TELECOM MAINTENANCE	\$1,505	\$1,725	\$1,725	-	-\$1,725	-
443007 - EQUIPMENT MAINTENANCE	-	\$500	\$500	-	-\$500	-
444202 - OFFICE MACHINE RENTAL	\$8,471	\$7,680	\$7,680	-	-\$7,680	-
494502 - 911 CALL TAKING/WORKSTAT MAINT	-	\$39,300	\$39,300	-	-\$39,300	-
443002 - NETWORK SERVICES	-	\$7,600	\$7,600	-	-\$7,600	-
45 - Other Cont. Services	\$25,186	\$532,129	\$511,624	-	-\$532,129	-
450013 - SERVICE CHARGE	\$3,906	\$4,475	\$4,475	-	-\$4,475	-
452001 - LIABILITY INSURANCE	\$9,794	\$9,805	\$9,798	-	-\$9,805	-
453006 - MOBILE PHONE	\$1,574	\$2,460	\$2,460	-	-\$2,460	-
458001 - TRAINING & SCHOOLS	\$5,730	\$17,614	\$3,416	-	-\$17,614	-
458002 - MEETING AND CONVENTION	\$1,369	\$3,100	-	-	-\$3,100	-
458003 - DUES & SUBSCRIPTIONS	\$1,549	\$2,515	\$615	-	-\$2,515	-
458004 - CAR EXPENSE/MILEAGE REIMB	\$687	\$500	-	-	-\$500	-
458005 - INFO SYSTEMS TRAINING	\$578	\$800	-	-	-\$800	-
494204 - EMERGENCY BACKUP (UPS/GENERAT)	-	\$13,700	\$13,700	-	-\$13,700	-
494301 - TELEPHONE SERVICE/9-1-1 TRUNKS	-	\$5,000	\$5,000	-	-\$5,000	-
494304 - MICROWAVE/BROADBAND- NOT ESINET	-	\$104,000	\$104,000	-	-\$104,000	-
494511 - RADIO SYSTEM MAINT	-	\$192,480	\$192,480	-	-\$192,480	-

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
494521 - CAD SYS HARDWARE MAINT	-	\$20,700	\$20,700	-	-\$20,700	-
494522 - CAD SYS SOFTWARE MAINT	-	\$40,560	\$40,560	-	-\$40,560	-
494523 - CAD SYS MDC MAINT	-	\$10,000	\$10,000	-	-\$10,000	-
494531 - GIS/MAPPING MAINT	-	\$2,850	\$2,850	-	-\$2,850	-
494541 - OTHER SOFTWARE MAINTENANCE	-	\$17,550	\$17,550	-	-\$17,550	-
494551 - VOICE/DATA LOG REC MAINT	-	\$14,000	\$14,000	-	-\$14,000	-
494561 - EMD MAINTENANCE	-	\$54,500	\$54,500	-	-\$54,500	-
494571 - OTHER EQUIP MAINTENANCE	-	\$15,520	\$15,520	-	-\$15,520	-
46 - Supplies	\$1,527	\$18,390	\$13,464	-	-\$18,390	-
461001 - OFFICE SUPPLIES	\$421	\$1,500	\$74	-	-\$1,500	-
461003 - COMPUTER SUPPLIES	\$910	\$3,500	-	-	-\$3,500	-
465003 - OFFICE FURNITURE	\$195	\$2,390	\$2,390	-	-\$2,390	-
465004 - COMPUTER HARDWARE	-	\$2,000	\$2,000	-	-\$2,000	-
465005 - COMPUTER SOFTWARE	-	\$2,000	\$2,000	-	-\$2,000	-
465010 - BUILDING IMPROVEMENT	-	\$1,000	\$1,000	-	-\$1,000	-
494208 - OTHER FACILITY COSTS	-	\$6,000	\$6,000	-	-\$6,000	-
47 - Capital	-	\$67,000	\$67,000	-	-\$67,000	-
494702 - 911 CALL TAKING EQUIPMENT	-	\$3,000	\$3,000	-	-\$3,000	-
494711 - RADIO SYS EQUIPMENT	-	\$5,000	\$5,000	-	-\$5,000	-
494721 - CAD SYS HARDWARE	-	\$5,000	\$5,000	-	-\$5,000	-
494723 - CAD SYS MDC	-	\$54,000	\$54,000	-	-\$54,000	-
54 - Fund Transfers Out	\$448,500	\$115,820	\$115,820	-	-\$115,820	-
493033 - TRANSFER TO HEALTH INSURANCE	\$448,500	\$115,820	\$115,820	-	-\$115,820	-
Total Expenditures	\$3,238,973	\$2,599,879	\$3,737,653	\$1,310,855	-\$1,289,024	-49.58%

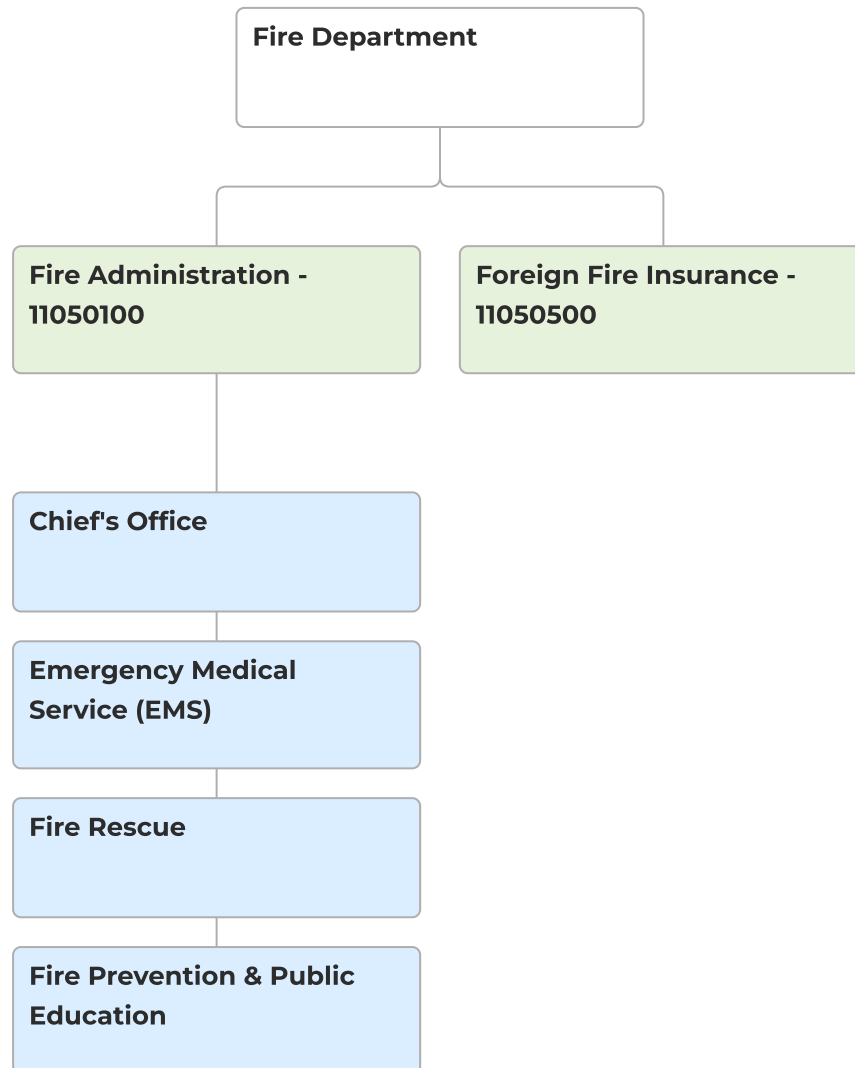
50-Fire Department

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 2025, the Gurnee Fire Department responded to 7,975 emergency calls. The Department is led by the Fire Chief and includes one Deputy Chief, three Battalion Chiefs, one Division Chef, nine 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).

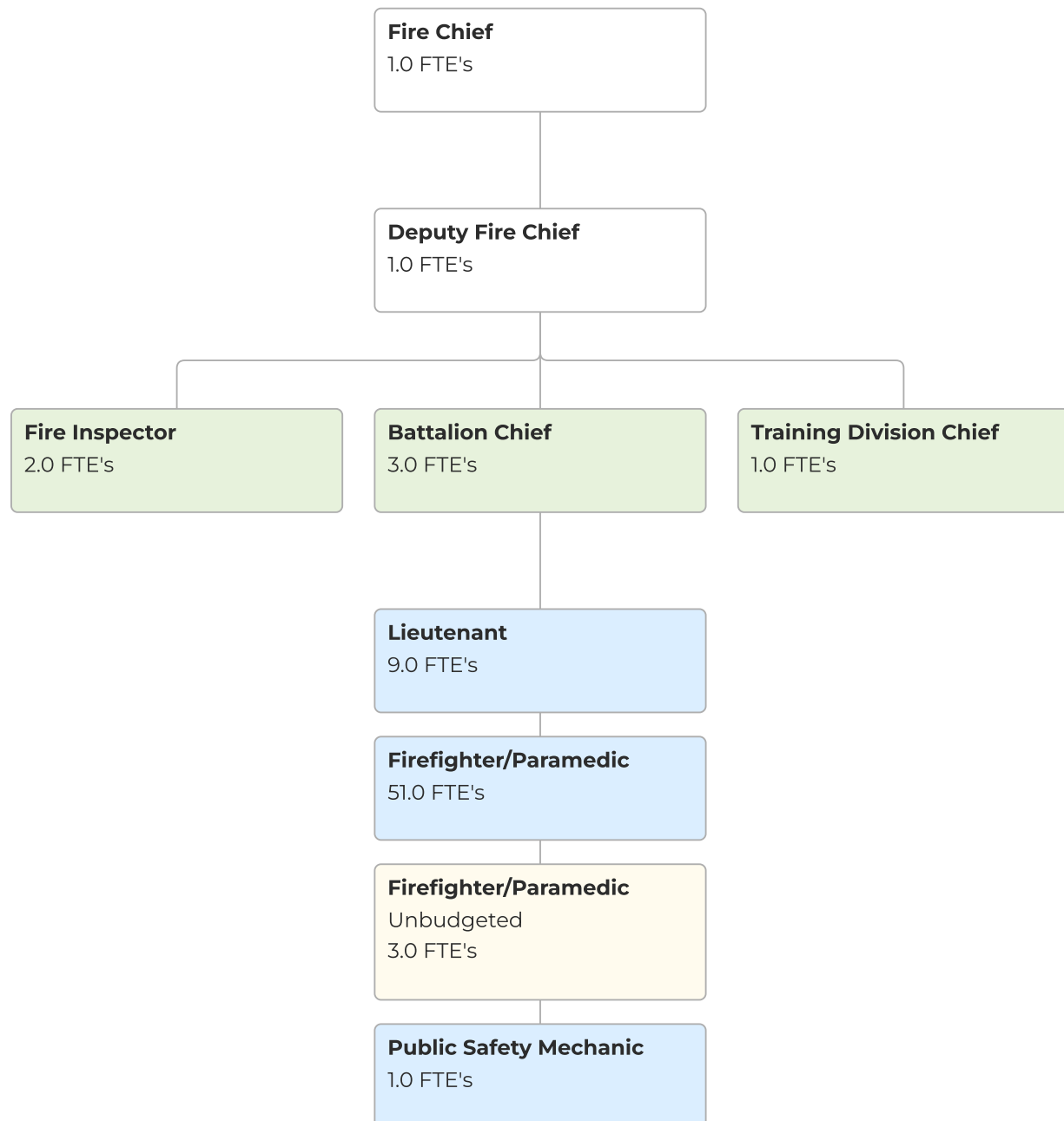
Cost Centers & Functions

Fire Department Cost Center & Functions



Fire Department Organizational Chart

Fire Department - 72.0 FTE's

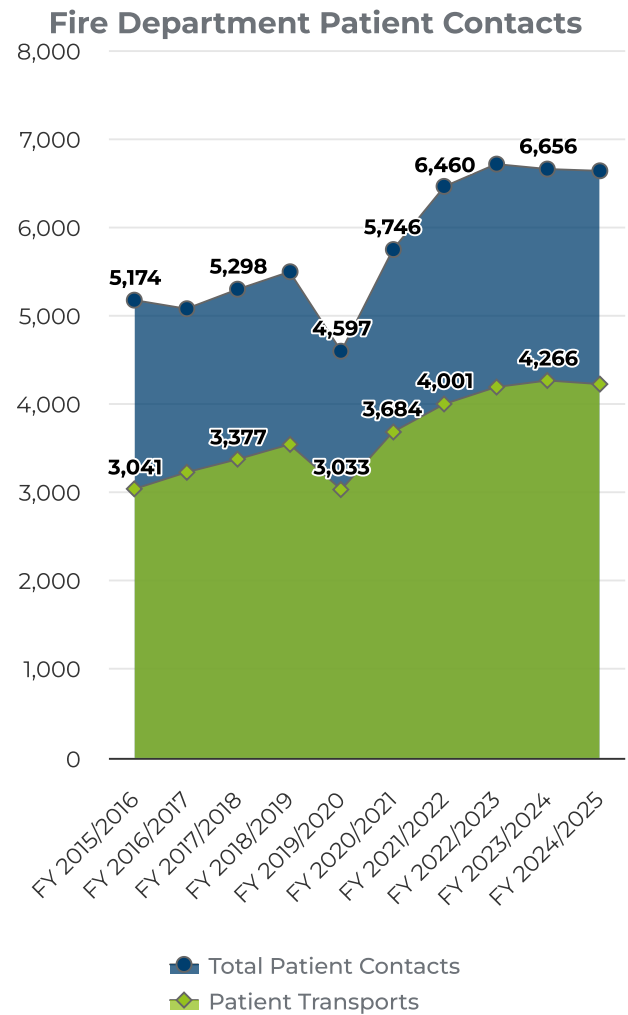
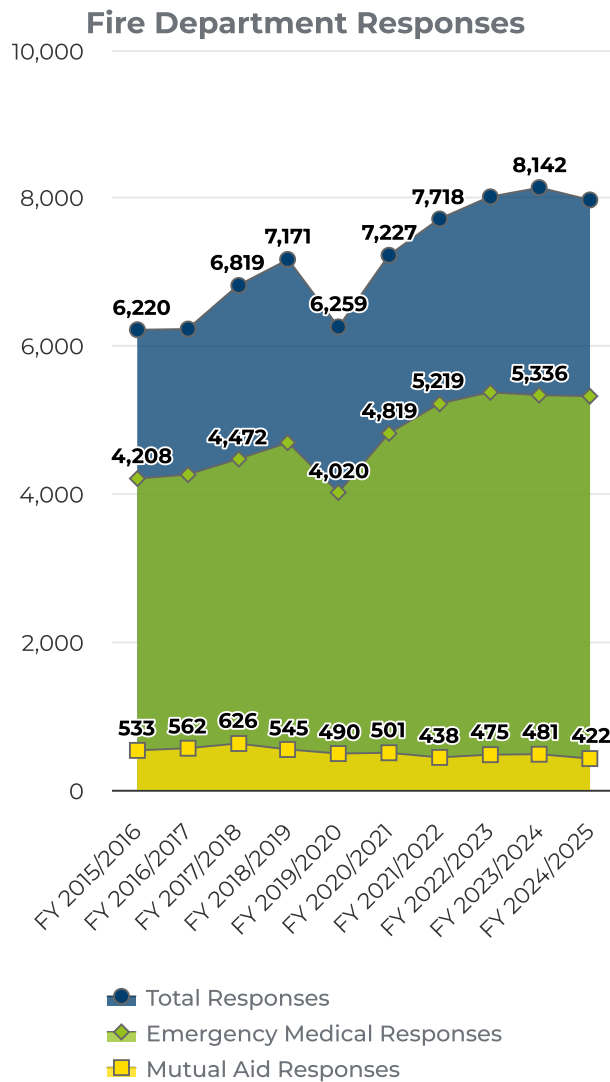


Performance Measures

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.

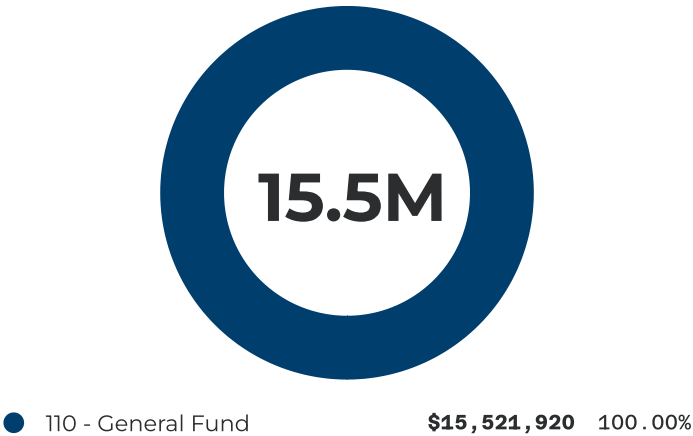
Fire Department Responses is a good indicator of overall workload. Responses are broken down into 3 categories: Total Responses, Emergency Medical Responses and Mutual Aid Responses. Figures are on a fiscal year basis.

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



Expenditures by Fund

FY27 Expenditures by Fund

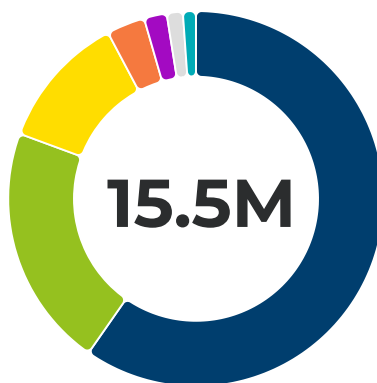


Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$13,559,604.27	\$14,885,858.00	\$14,084,459.00	\$15,521,920.00	\$636,062.00	4.27%
41 - Salaries & Wages	\$8,296,914.62	\$9,211,400.00	\$8,519,323.00	\$9,265,065.00	\$53,665.00	0.58%
42 - Employee Benefits	\$3,081,873.47	\$3,153,038.00	\$3,175,842.00	\$3,248,900.00	\$95,862.00	3.04%
43 - Prof & Tech Services	\$149,521.28	\$175,000.00	\$152,546.00	\$175,000.00	-	0.00%
44 - Contractual Services	\$360,485.65	\$455,172.00	\$383,542.00	\$512,685.00	\$57,513.00	12.64%
45 - Other Cont. Services	\$145,543.24	\$196,728.00	\$177,696.00	\$213,140.00	\$16,412.00	8.34%
46 - Supplies	\$188,685.97	\$257,250.00	\$238,240.00	\$303,600.00	\$46,350.00	18.02%
54 - Fund Transfers Out	\$1,336,580.04	\$1,437,270.00	\$1,437,270.00	\$1,803,530.00	\$366,260.00	25.48%
Total Expenditures	\$13,559,604.27	\$14,885,858.00	\$14,084,459.00	\$15,521,920.00	\$636,062.00	4.27%

Expenditures by Character Code

FY27 Expenditures by Character Code



41 - Salaries & Wages	\$9,265,065	59.69%
42 - Employee Benefits	\$3,248,900	20.93%
54 - Fund Transfers Out	\$1,803,530	11.62%
44 - Contractual Services	\$512,685	3.30%
46 - Supplies	\$303,600	1.96%
45 - Other Cont. Services	\$213,140	1.37%
43 - Prof & Tech Services	\$175,000	1.13%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
41 - Salaries & Wages	\$8,296,914.62	\$9,211,400.00	\$8,519,323.00	\$9,265,065.00	\$53,665.00	0.58%
11050100 - GenFDAdministration	\$8,296,914.62	\$9,211,400.00	\$8,519,323.00	\$9,265,065.00	\$53,665.00	0.58%
42 - Employee Benefits	\$3,081,873.47	\$3,153,038.00	\$3,175,842.00	\$3,248,900.00	\$95,862.00	3.04%
11050100 - GenFDAdministration	\$3,081,873.47	\$3,153,038.00	\$3,175,842.00	\$3,248,900.00	\$95,862.00	3.04%
43 - Prof & Tech Services	\$149,521.28	\$175,000.00	\$152,546.00	\$175,000.00	-	0.00%
11050100 - GenFDAdministration	\$149,521.28	\$175,000.00	\$152,546.00	\$175,000.00	-	0.00%
44 - Contractual Services	\$360,485.65	\$455,172.00	\$383,542.00	\$512,685.00	\$57,513.00	12.64%
11050100 - GenFDAdministration	\$272,021.08	\$355,172.00	\$333,542.00	\$412,685.00	\$57,513.00	16.19%
11050500 - GenFDForeignFire	\$88,464.57	\$100,000.00	\$50,000.00	\$100,000.00	-	0.00%
45 - Other Cont. Services	\$145,543.24	\$196,728.00	\$177,696.00	\$213,140.00	\$16,412.00	8.34%
11050100 - GenFDAdministration	\$145,543.24	\$196,728.00	\$177,696.00	\$213,140.00	\$16,412.00	8.34%
46 - Supplies	\$188,685.97	\$257,250.00	\$238,240.00	\$303,600.00	\$46,350.00	18.02%
11050100 - GenFDAdministration	\$188,685.97	\$257,250.00	\$238,240.00	\$303,600.00	\$46,350.00	18.02%
54 - Fund Transfers Out	\$1,336,580.04	\$1,437,270.00	\$1,437,270.00	\$1,803,530.00	\$366,260.00	25.48%
11050100 - GenFDAdministration	\$1,336,580.04	\$1,437,270.00	\$1,437,270.00	\$1,803,530.00	\$366,260.00	25.48%
Total Expenditures	\$13,559,604.27	\$14,885,858.00	\$14,084,459.00	\$15,521,920.00	\$636,062.00	4.27%

FY 2025/2026 Review

Fire Department expenditures are projected to finish at \$14.08M compared to a budget of \$14.89M. Notable department related variances include:

- 41 - Salaries & Wages are projected to finish \$692K under budget due to staff turnover.
- 44 - Contractual Services is projected to finish \$72k under budget due to lower equipment maintenance than anticipated.

FY 2026/2027 Summary

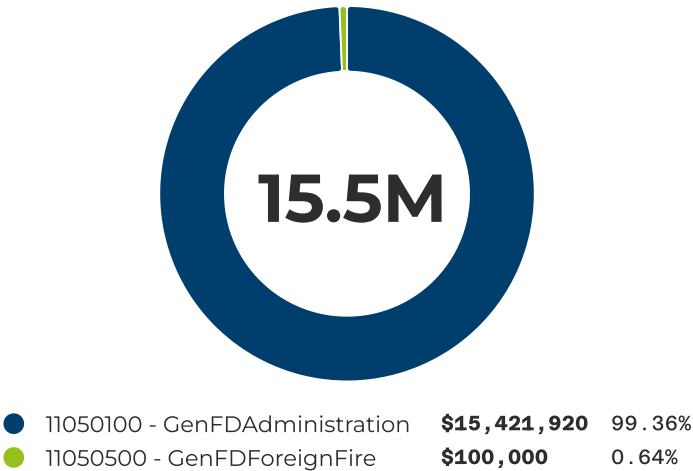
Expenditures are budgeted at \$15.52M an increase of \$636K or 4.27%. Notable department related variances include:

- 41 - Salaries & Wages is up \$54K or 0.58% due to overtime reduction and staff turnover.
- 44 - Contractual Services is up \$58K or 12.64% due to radio maintenance previously paid for from 911 funds.
- 46 - Supplies is up \$46K or 18.02% due to the purchase of new vehicle technology and computer hardware.
- 54 - Fund Transfers Out is up \$366K or 25.48% due to greater health insurance and fleet maintenance transfer.

Expenditures by Org

The Fire Department includes two cost centers; Fire Administration which accounts for 99.4% of all expenditures and Foreign Fire which accounts for 0.6%. Foreign Fire activity is governed by a separate Board made up of Fire personnel as dictated by state statute.

FY27 Expenditures by Org



Expenditures by Org

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
11050100 - GenFDAdministration	\$13,471,139.70	\$14,785,858.00	\$14,034,459.00	\$15,421,920.00	\$636,062.00	4.30%
11050500 - GenFDForeignFire	\$88,464.57	\$100,000.00	\$50,000.00	\$100,000.00	-	0.00%
Total Expenditures	\$13,559,604.27	\$14,885,858.00	\$14,084,459.00	\$15,521,920.00	\$636,062.00	4.27%

11050100-Administration Division

The Administration division of the Fire Department includes the Chief's Office, Emergency Medical Service, Fire Rescue, Fire prevention and public information functions.

Personnel Summary

Fire Department - 11050***	FY 24/25			FY 25/26			FY 26/27			
	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
Fire Department - 11050100	62.00	4.00	66.00	69.00	3.00	72.00	69.00	3.00	72.00	0.00
Full-Time FTE's	62.00	4.00	66.00	69.00	3.00	72.00	69.00	3.00	72.00	0.00
Fire Chief	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Deputy Fire Chief	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Battalion Chief	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	0.00
Lieutenant	10.00	0.00	10.00	9.00	0.00	9.00	9.00	0.00	9.00	0.00
Training Division Chief	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Firefighter/Paramedic	45.00	4.00	49.00	51.00	3.00	54.00	51.00	3.00	54.00	0.00
Fire Inspector	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	0.00
Public Safety Vehicle Technician	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00

Expenditures by Fund

FY 2026/2027 Budget



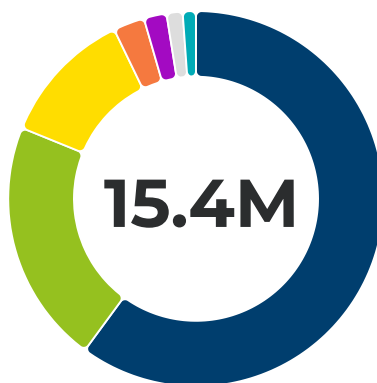
● 110 - General Fund **\$15,421,920** 100.00%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$13,471,140	\$14,785,858	\$14,034,459	\$15,421,920	\$636,062	4.30%
Total Expenditures	\$13,471,140	\$14,785,858	\$14,034,459	\$15,421,920	\$636,062	4.30%

Expenditures by Character Code

FY 2026/2027 Budget



41 - Salaries & Wages	\$9,265,065	60.08%
42 - Employee Benefits	\$3,248,900	21.07%
54 - Fund Transfers Out	\$1,803,530	11.69%
44 - Contractual Services	\$412,685	2.68%
46 - Supplies	\$303,600	1.97%
45 - Other Cont. Services	\$213,140	1.38%
43 - Prof & Tech Services	\$175,000	1.13%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
41 - Salaries & Wages	\$8,296,915	\$9,211,400	\$8,519,323	\$9,265,065	\$53,665	0.58%
42 - Employee Benefits	\$3,081,873	\$3,153,038	\$3,175,842	\$3,248,900	\$95,862	3.04%
43 - Prof & Tech Services	\$149,521	\$175,000	\$152,546	\$175,000	-	0.00%
44 - Contractual Services	\$272,021	\$355,172	\$333,542	\$412,685	\$57,513	16.19%
45 - Other Cont. Services	\$145,543	\$196,728	\$177,696	\$213,140	\$16,412	8.34%
46 - Supplies	\$188,686	\$257,250	\$238,240	\$303,600	\$46,350	18.02%
54 - Fund Transfers Out	\$1,336,580	\$1,437,270	\$1,437,270	\$1,803,530	\$366,260	25.48%
Total Expenditures	\$13,471,140	\$14,785,858	\$14,034,459	\$15,421,920	\$636,062	4.30%

FY 2025/2026 Review

Fire Administration expenditures are projected to finish at \$14.03M compared to a budget of \$14.79M. Notable division related variances include:

- 41 - Salaries & Wages is projected to finish \$692K under budget due to vacancies and employee turnover.
- 42 - Employee Benefits is projected to finish \$23K over budget due to greater than anticipated tuition reimbursement.
- 43 - Professional & Technical Services is projected to finish \$22K under budget due to lower ambulance collection fees.
- 44 - Contractual Services is projected to finish \$22K under budget due to lower equipment and building maintenance.
- 45 - Other Contracted Services is projected to finish \$19K under budget due to lower meetings and conventions and mobile phone expenses.
- 46 - Supplies is projected to finish \$19K under budget due to lower medical and auto maintenance supplies.

FY 2026/2027 Summary

Expenditures are budgeted at \$15.42M an increase of \$636K or 4.30%. Notable division related variances include:

- 41 - Salaries & Wages is up \$54K or 0.58% due to wage assumptions.
- 42 - Employee Benefits is up \$96K or 3.04% largely due to increases in pension contribution and tuition reimbursements.
 - The Annual Required Contribution (ARC) as determined by an independent actuary for the Fire Pension Funds increased \$421,657 from \$2,008,384 to \$2,430,041. 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 2026/2027 budget includes a 3.0% increase on the FY 2025/2026 contributions. For the Fire Pension, this results in a contribution of \$2,454,020, overfunding the ARC by \$23,979.
- 44 - Contractual Services is up \$58K or 16.19% due to cloud services and radio maintenance from the former 911 Fund.
- 45 - Other Contracted Services is down \$16K or 8.34% due to training and fire academy expenses.
- 46 - Supplies is up \$46K or 18.02% due to computer hardware and vehicle technology expenses.
- 54 - Fund Transfers Out is up \$366K or 25.48% due to greater transfers for health insurance and fuel expenses.

Line Item Detail

Line Item Detail

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Governmental Funds	\$13,471,140	\$14,785,858	\$14,034,459	\$15,421,920	\$636,062	4.30%
110 - General Fund	\$13,471,140	\$14,785,858	\$14,034,459	\$15,421,920	\$636,062	4.30%
41 - Salaries & Wages	\$8,296,915	\$9,211,400	\$8,519,323	\$9,265,065	\$53,665	0.58%
411001 - SALARIES- REGULAR	\$6,865,894	\$7,889,700	\$7,493,975	\$8,171,965	\$282,265	3.58%
411005 - SALARIES- SICK LV BUYBACK	\$73,391	\$74,000	\$80,935	\$81,000	\$7,000	9.46%
411007 - OFFICER IN CHARGE/TRAINING OFF	\$31,030	\$30,000	\$38,000	\$40,000	\$10,000	33.33%
411008 - LONGEVITY	\$26,300	\$27,700	\$25,100	\$25,100	-\$2,600	-9.39%
411016 - NOV HOLIDAY PAY	\$275,161	\$290,000	\$306,313	\$322,000	\$32,000	11.03%
413001 - OVERTIME	\$1,025,139	\$900,000	\$575,000	\$625,000	-\$275,000	-30.56%
42 - Employee Benefits	\$3,081,873	\$3,153,038	\$3,175,842	\$3,248,900	\$95,862	3.04%
422001 - SOCIAL SECURITY	\$12,201	\$12,835	\$12,835	\$20,275	\$7,440	57.97%
422002 - MEDICARE	\$114,875	\$116,655	\$116,655	\$124,175	\$7,520	6.45%
423001 - IL MUNIC RETIREMENT FUND	\$14,647	\$16,560	\$16,725	\$26,150	\$9,590	57.91%
423003 - FIRE PENSION CONTRIBUTION	\$2,313,144	\$2,382,540	\$2,382,540	\$2,454,020	\$71,480	3.00%
424001 - TUITION REIMBURSEMENT	\$34,603	\$26,000	\$45,000	\$45,000	\$19,000	73.08%
426001 - WORKERS COMP INSURANCE	\$475,842	\$476,398	\$476,081	\$441,830	-\$34,568	-7.26%
429002 - EMPLOYEE AWARDS/RECOG	\$1,520	\$2,200	\$2,200	\$2,500	\$300	13.64%
429005 - UNIFORM ALLOWANCE	\$46,973	\$48,000	\$48,000	\$55,000	\$7,000	14.58%
429006 - UNIFORM ISSUE	\$15,380	\$20,000	\$20,000	\$20,000	-	0.00%
429009 - SAFETY PROGRAM	\$104	\$250	\$155	\$250	-	0.00%
429010 - CLOTHING REPLACEMENT	\$8,789	\$9,200	\$9,050	\$9,200	-	0.00%
429013 - MEDICAL EXPENSE	\$8,987	\$10,000	\$7,800	\$10,000	-	0.00%
429016 - RHS ER PORTION IAFF	\$18,116	\$18,000	\$20,301	\$20,500	\$2,500	13.89%
429017 - RHS ER PORTION NON- BARGAINED	\$16,693	\$14,400	\$18,500	\$20,000	\$5,600	38.89%
43 - Prof & Tech Services	\$149,521	\$175,000	\$152,546	\$175,000	-	0.00%
433001 - GENERAL LEGAL SERVICE	\$297	\$1,500	\$380	\$1,500	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
433004 - LABOR ATTORNEY	\$94	\$4,000	\$4,000	\$4,000	-	0.00%
433010 - CONSULTING SERVICES	-	\$4,500	\$2,500	\$4,500	-	0.00%
433011 - AMBULANCE COLLECTION FEE NON	\$30,323	\$35,000	\$25,114	\$35,000	-	0.00%
433013 - AMBULANCE COLLECTION FEE RES	\$63,790	\$65,000	\$40,781	\$65,000	-	0.00%
433018 - PERSONNEL TESTING	\$30,018	\$35,000	\$33,750	\$35,000	-	0.00%
434001 - TEMPORARY EMPLOYMENT	-	-	\$16,021	-	-	0.00%
433023 - GEMT COLLECTION FEES	\$25,000	\$30,000	\$30,000	\$30,000	-	0.00%
44 - Contractual Services	\$272,021	\$355,172	\$333,542	\$412,685	\$57,513	16.19%
441105 - NORTH SHORE SANITARY DIST	\$1,494	\$1,700	\$1,395	\$1,700	-	0.00%
443001 - CLOUD & NETWORK SERVICES	\$116,665	\$118,987	\$118,987	\$129,945	\$10,958	9.21%
443003 - OFFICE EQUIP MAINTENANCE	-	\$800	\$750	\$800	-	0.00%
443004 - COMPUTER HARDWARE MAINT	\$8,661	\$15,550	\$15,550	\$18,050	\$2,500	16.08%
443005 - COMP SOFTWARE MAINTENANCE	\$14,064	\$12,835	\$12,835	\$17,690	\$4,855	37.83%
443006 - TELECOM MAINTENANCE	\$3,907	\$4,650	\$4,650	\$4,600	-\$50	-1.08%
443007 - EQUIPMENT MAINTENANCE	\$25,324	\$41,800	\$31,200	\$46,100	\$4,300	10.29%
443008 - BUILDING MAINTENANCE	\$15,529	\$22,500	\$19,800	\$26,500	\$4,000	17.78%
443009 - OPTICOM MAINTENANCE	\$1,508	\$3,400	\$1,700	\$3,400	-	0.00%
443010 - AUTO & TRUCK MAINT	\$74,170	\$74,500	\$72,500	\$77,500	\$3,000	4.03%
443011 - RADIO MAINTENANCE	\$651	\$8,250	\$6,400	\$31,050	\$22,800	276.36%
443017 - LANDSCAPE MAINTENANCE	\$8,900	\$9,000	\$8,975	\$9,000	-	0.00%
443030 - EMERGENCY SIREN MAINT	\$875	\$12,000	\$9,502	\$15,000	\$3,000	25.00%
444202 - OFFICE MACHINE RENTAL	\$273	\$200	\$298	\$350	\$150	75.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
443002 - NETWORK SERVICES	-	\$29,000	\$29,000	\$31,000	\$2,000	6.90%
45 - Other Cont. Services	\$145,543	\$196,728	\$177,696	\$213,140	\$16,412	8.34%
450004 - MISC SERVICES	-	\$3,500	\$2,900	\$3,500	-	0.00%
450013 - SERVICE CHARGE	\$13,299	\$17,200	\$15,966	\$17,800	\$600	3.49%
452001 - LIABILITY INSURANCE	\$21,789	\$21,814	\$21,799	\$20,235	-\$1,579	-7.24%
452002 - AUTO INSURANCE	\$24,086	\$24,114	\$24,098	\$22,365	-\$1,749	-7.25%
452003 - PROPERTY INSURANCE	\$8,091	\$8,100	\$8,095	\$7,515	-\$585	-7.22%
452005 - INSURANCE DEDUCTIBLE	-	\$5,000	-	\$5,000	-	0.00%
453001 - PAGER RENTAL	\$1,452	\$1,700	\$1,464	\$1,800	\$100	5.88%
453004 - TELEPHONE SERVICE	\$7,600	\$12,000	\$5,036	\$12,000	-	0.00%
453006 - MOBILE PHONE	\$5,341	\$6,500	\$4,297	\$6,500	-	0.00%
453010 - MOBILE DATA SERVICE	\$6,815	\$7,500	\$7,187	\$7,500	-	0.00%
458001 - TRAINING & SCHOOLS	\$29,591	\$44,000	\$43,850	\$60,000	\$16,000	36.36%
458002 - MEETING AND CONVENTION	\$1,297	\$5,000	\$2,550	\$5,000	-	0.00%
458003 - DUES & SUBSCRIPTIONS	\$12,036	\$13,100	\$12,836	\$13,850	\$750	5.73%
458004 - CAR EXPENSE/MILEAGE REIMB	-	-	\$458	\$500	\$500	-
458005 - INFO SYSTEMS TRAINING	\$1,588	\$2,200	\$2,200	\$2,575	\$375	17.05%
458006 - ACADEMY TRAINING	\$12,560	\$25,000	\$24,960	\$27,000	\$2,000	8.00%
46 - Supplies	\$188,686	\$257,250	\$238,240	\$303,600	\$46,350	18.02%
461001 - OFFICE SUPPLIES	\$1,335	\$3,000	\$1,911	\$3,000	-	0.00%
461002 - COPIER/FAX SUPPLIES	-	\$250	\$100	\$250	-	0.00%
461003 - COMPUTER SUPPLIES	\$22	\$1,250	\$980	\$2,100	\$850	68.00%
461004 - PRINTING & PUBLISHING SUPPLIES	\$180	\$1,200	\$500	\$1,200	-	0.00%
461005 - POSTAGE	\$299	\$600	\$261	\$500	-\$100	-16.67%
461006 - CHEMICALS	\$3,240	\$3,250	\$3,250	\$3,250	-	0.00%
461007 - REFERENCE MATERIALS	\$3,762	\$6,200	\$4,909	\$7,700	\$1,500	24.19%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
461012 - SMALL TOOLS	\$2,844	\$4,100	\$2,845	\$4,100	-	0.00%
461013 - HOUSEKEEPING SUPPLIES	\$8,342	\$11,000	\$9,757	\$12,000	\$1,000	9.09%
461014 - SAFETY SUPPLIES	\$2,146	\$3,450	\$2,818	\$3,450	-	0.00%
461015 - MEDICAL SUPPLIES	\$35,727	\$36,500	\$33,156	\$38,000	\$1,500	4.11%
461021 - COMMUNICATION SUPPLIES	\$221	\$300	\$235	\$400	\$100	33.33%
461028 - MAINTENANCE SUPPLIES	\$4,784	\$11,600	\$8,705	\$12,600	\$1,000	8.62%
461030 - AUTO & TRUCK MAINT SUPPLY	\$41,644	\$44,000	\$42,500	\$45,000	\$1,000	2.27%
461033 - PUBLIC ED SUPPLIES	\$1,291	\$4,500	\$4,250	\$5,500	\$1,000	22.22%
461039 - KITCHEN SUPPLIES	-	\$500	\$500	\$500	-	0.00%
462101 - NATURAL GAS	\$2,161	\$2,500	\$2,238	\$2,500	-	0.00%
465001 - MISC OTHER CAPITAL ITEMS	\$12,454	\$12,600	\$11,975	\$15,000	\$2,400	19.05%
465002 - TELECOM EQUIPMENT	-	\$4,000	\$4,000	\$4,000	-	0.00%
465004 - COMPUTER HARDWARE	\$11,558	\$18,550	\$18,550	\$30,800	\$12,250	66.04%
465005 - COMPUTER SOFTWARE	-	\$1,600	\$1,600	\$1,600	-	0.00%
465008 - MACHINERY & EQUIPMENT	\$14,674	\$23,000	\$22,300	\$24,450	\$1,450	6.30%
465009 - RADIO EQUIPMENT	\$3,246	\$8,100	\$6,850	\$8,100	-	0.00%
465010 - BUILDING IMPROVEMENT	\$6,235	\$14,200	\$13,250	\$14,200	-	0.00%
465016 - FIRE HOSE	\$4,945	\$6,000	\$5,950	\$6,500	\$500	8.33%
465017 - FIRE FIGHTING GEAR	\$27,578	\$35,000	\$34,850	\$35,000	-	0.00%
465018 - MOBILE DATA COMPUTERS	-	-	-	\$10,900	\$10,900	-
465019 - VEHICLE TECHNOLOGY	-	-	-	\$11,000	\$11,000	-
54 - Fund Transfers Out	\$1,336,580	\$1,437,270	\$1,437,270	\$1,803,530	\$366,260	25.48%
493031 - TRANSFER TO FLEET SERVICES	\$79,080	\$100,040	\$100,040	\$103,010	\$2,970	2.97%
493033 - TRANSFER TO HEALTH	\$1,257,500	\$1,337,230	\$1,337,230	\$1,700,520	\$363,290	27.17%

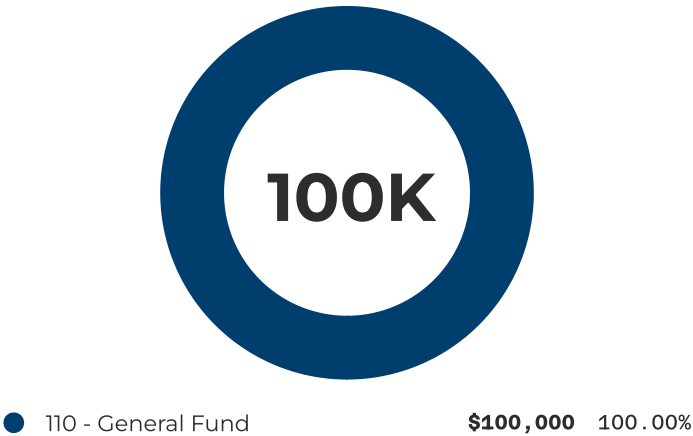
Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
INSURANCE						
Total Expenditures	\$13,471,140	\$14,785,858	\$14,034,459	\$15,421,920	\$636,062	4.30%

11050500-Foreign Fire Division

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 by Fund

FY 2026/2027 Budget

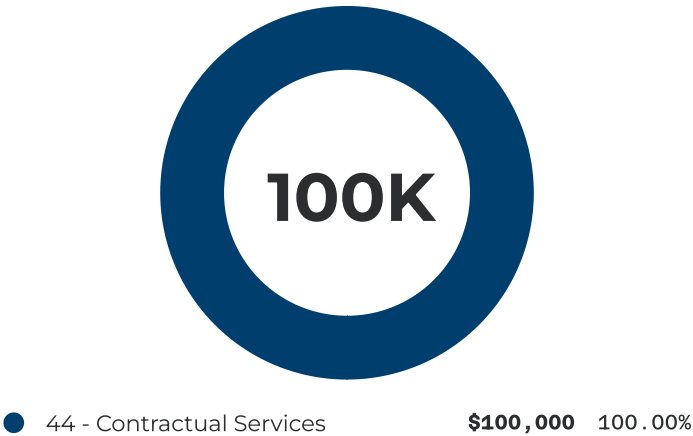


Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$88,465	\$100,000	\$50,000	\$100,000	-	0.00%
Total Expenditures	\$88,465	\$100,000	\$50,000	\$100,000	-	0.00%

Expenditures by Character Code

FY 2026/2027 Budget



Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
44 - Contractual Services	\$88,465	\$100,000	\$50,000	\$100,000	-	0.00%
Total Expenditures	\$88,465	\$100,000	\$50,000	\$100,000	-	0.00%

FY 2025/2026 Review

Foreign Fire expenditures totaled \$50K compared to a budget of \$100K.

FY 2026/2027 Summary

Expenditures are budgeted at \$100K to reflect potential purchases of equipment.

Line Item Detail

Line Item Detail

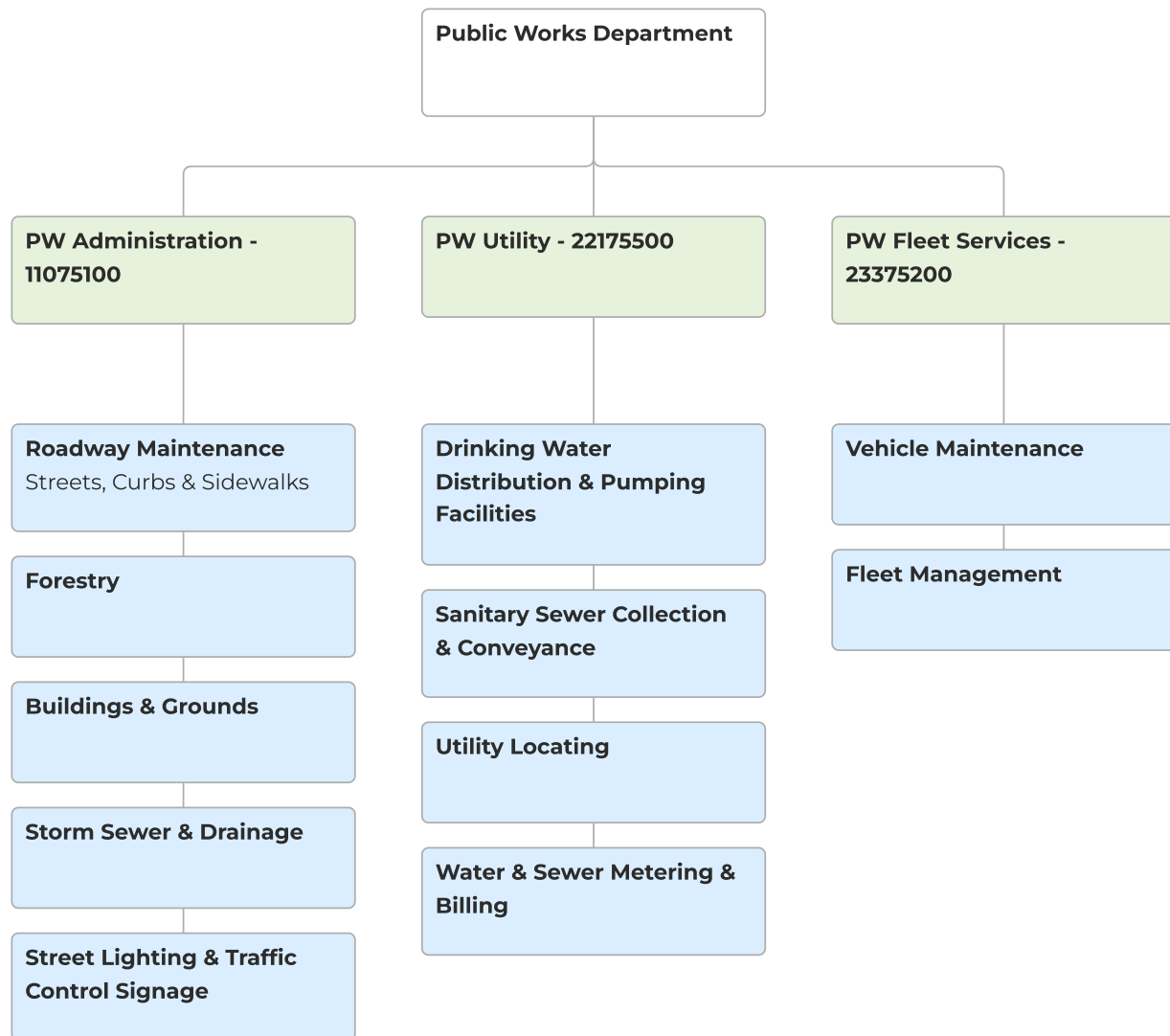
Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Governmental Funds	\$88,465	\$100,000	\$50,000	\$100,000	-	0.00%
110 - General Fund	\$88,465	\$100,000	\$50,000	\$100,000	-	0.00%
44 - Contractual Services	\$88,465	\$100,000	\$50,000	\$100,000	-	0.00%
443007 - EQUIPMENT MAINTENANCE	\$88,465	\$100,000	\$50,000	\$100,000	-	0.00%
Total Expenditures	\$88,465	\$100,000	\$50,000	\$100,000	-	0.00%

70-Public Works Department

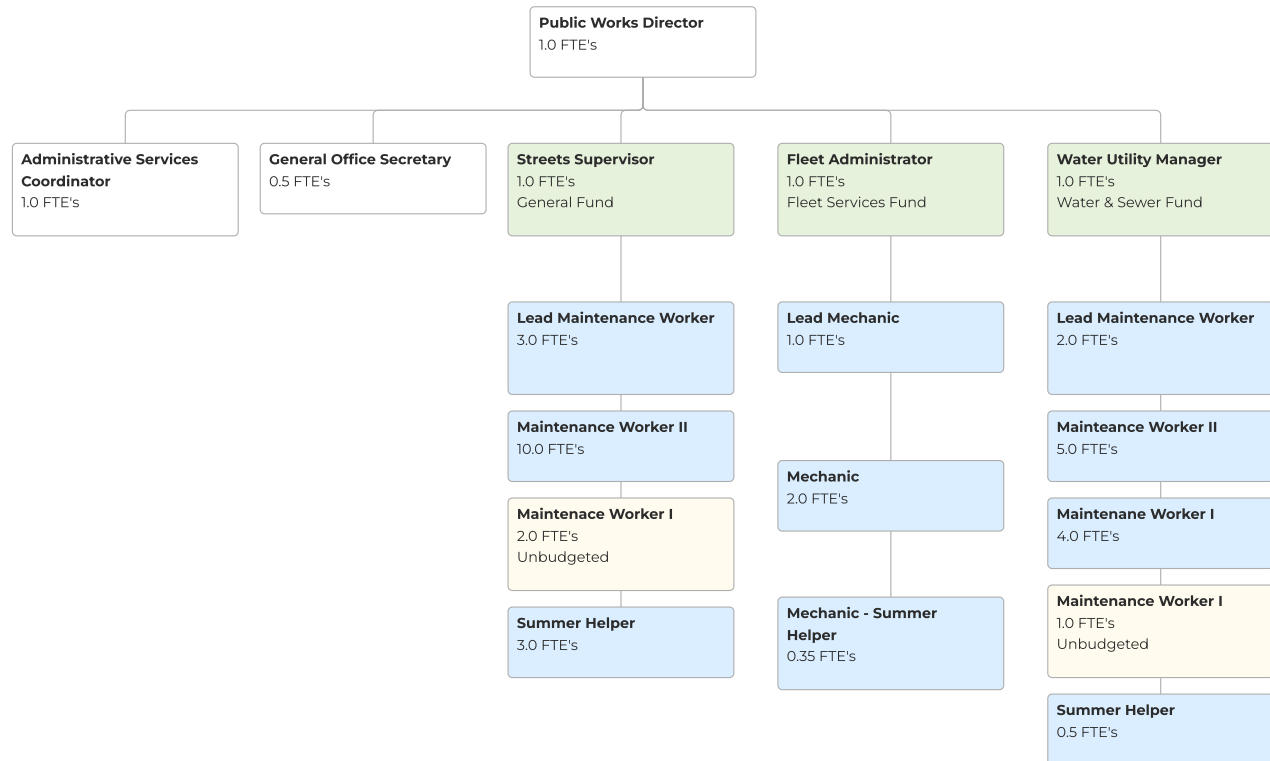
Heather Galan

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 Supervisor who oversees the Street Division, the Water Utility Manager who oversees the Utility 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).

Public Works Divisions & Cost Centers

Public Works Department - 40.55 FTE's



Performance Measures

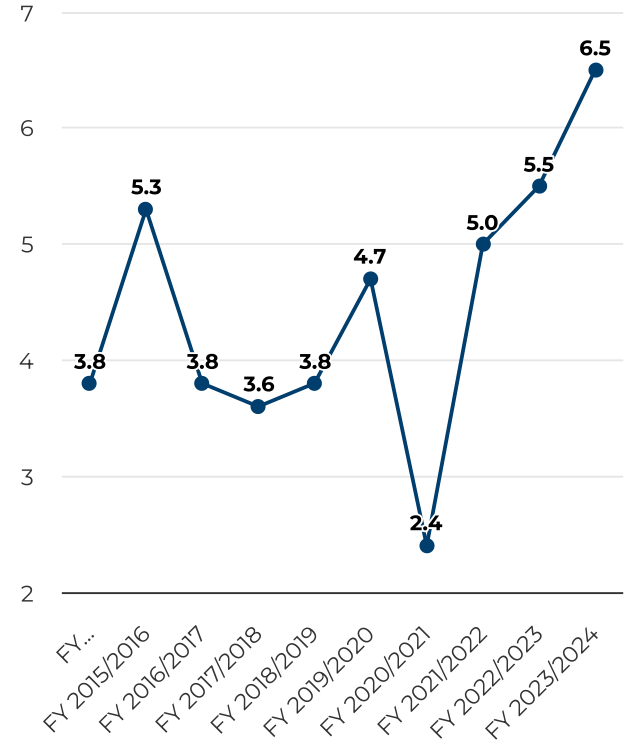
As part of the Strategic Plan, the Village identified performance measures to track workload and performance for each department. The following metrics are used for this purpose and may be added to or amended over time as strategic priorities evolve.

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.

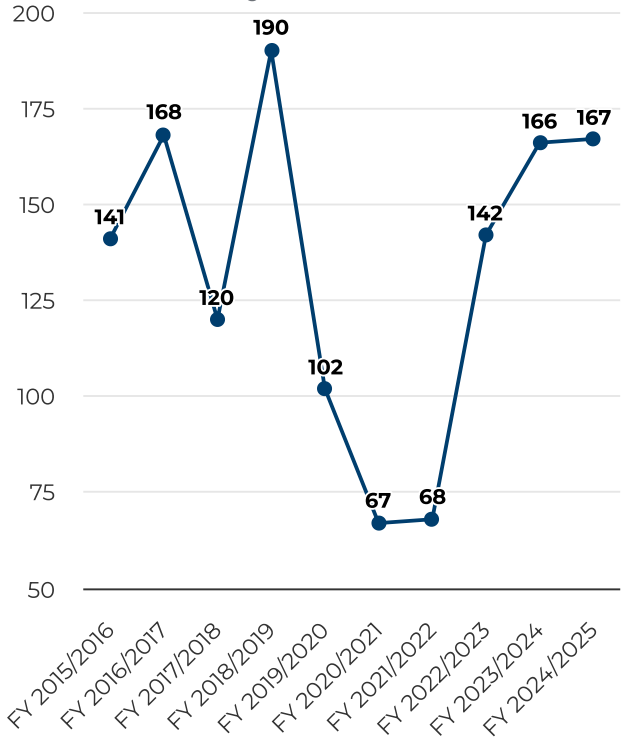
The overall miles of street resurfaced or reconstructed is an indicator of the Village's performance maintaining the roads. Reconstruction costs about twice as much as resurfacing, so overall funding may not go as far in years when a reconstruction job is included. Figures are on a fiscal year basis.

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.

Miles of Street Resurfaced/Reconstructed



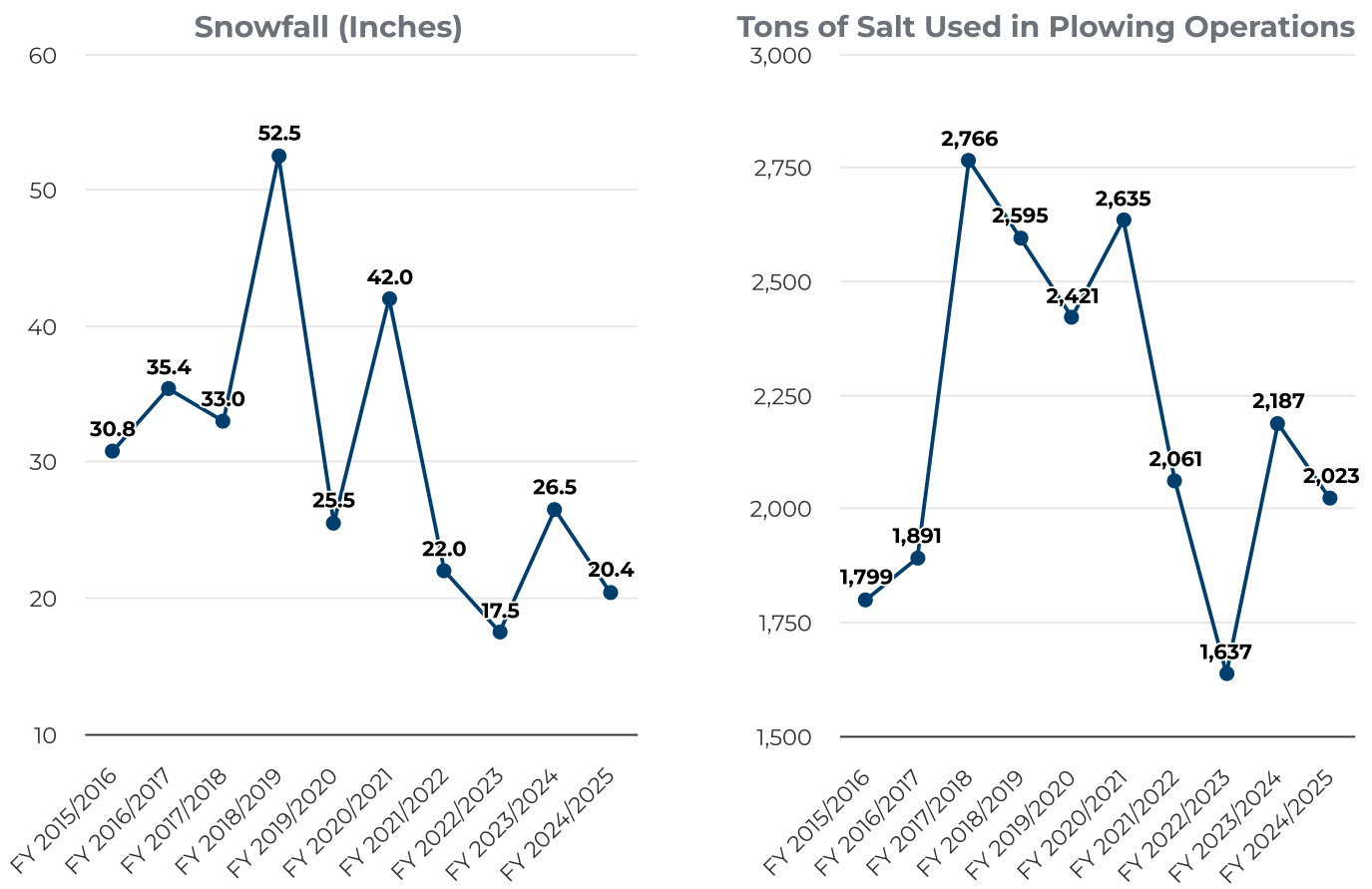
Parkway Trees Planted



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.

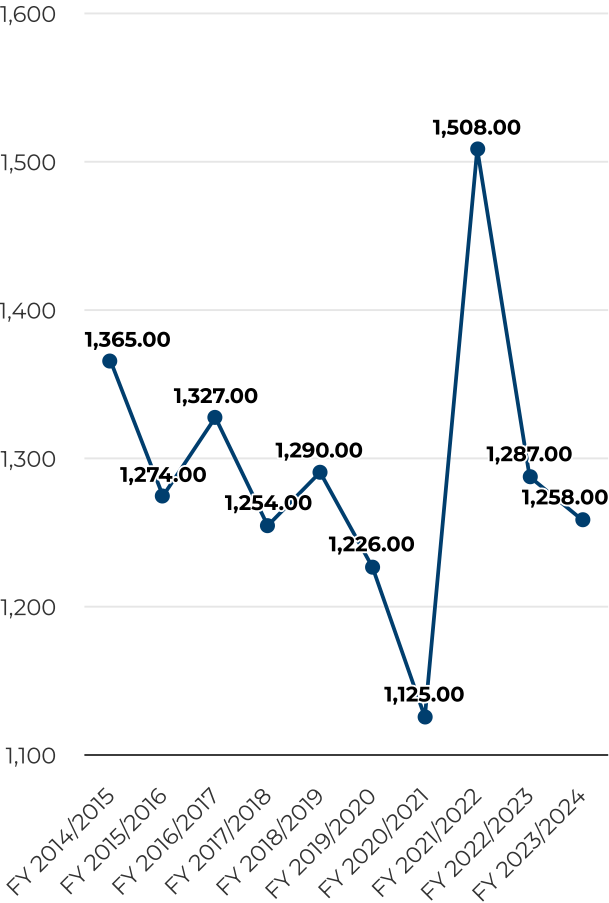
Salt usage is a good indicator of the number and type of snow events. Figures are on a fiscal year basis.



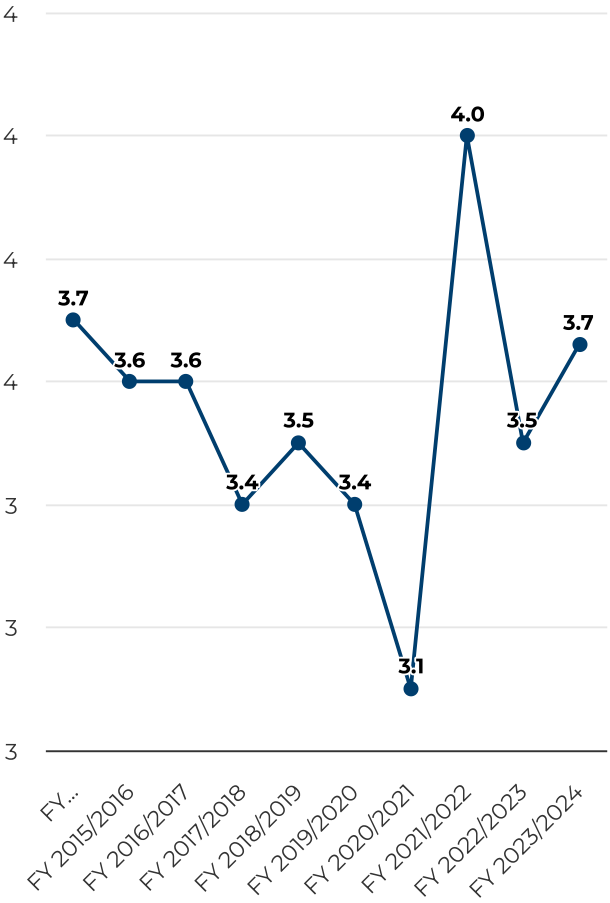
The Public Works Department is responsible for maintaining the Village's potable water system. The following performance measures are intended to give a scope of the overall system and indicators of the effectiveness of the maintenance and reading functions. All figures are on a fiscal year basis.

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.

Total Water Consumption (millions of gallons)

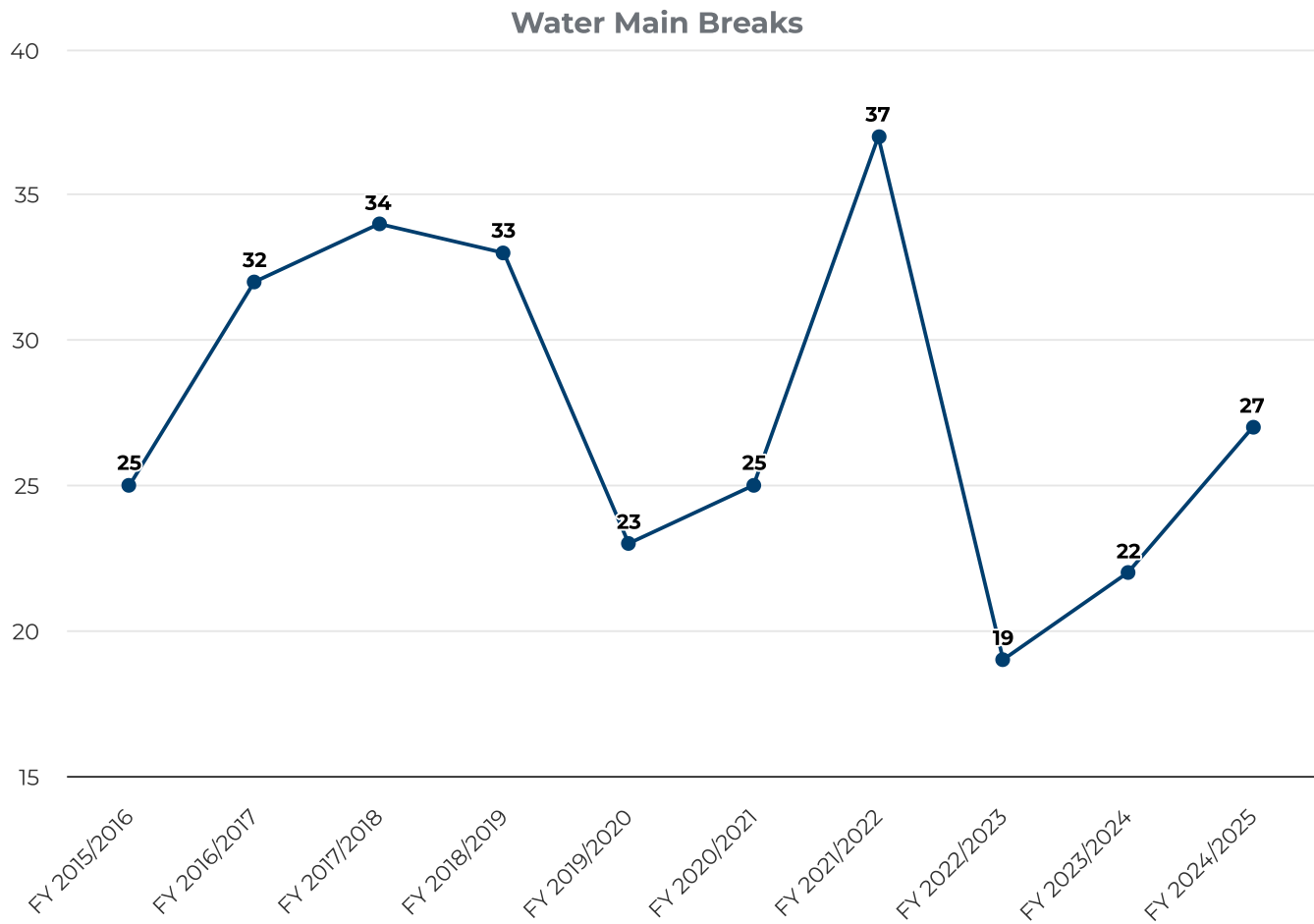


Average Daily Water Usage (millions of gallons)



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

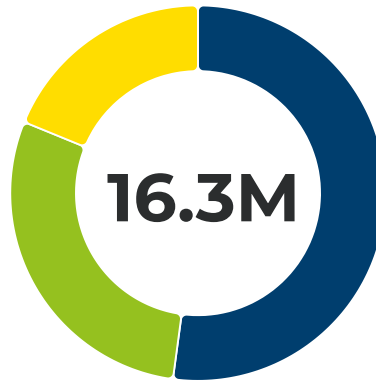
Meters Replaced is an indicator of the maintenance of the reading and billing portion of the system to ensure funding is available to pay for water and the infrastructure that makes up the system.



Expenditures by Fund

The Public Works Department operates in these Funds; the Water & Sewer Operating Fund accounts for 52.14%, the General Fund accounts for 29.04% and the Fleet Services Fund accounts for 18.82%.

FY 2026/2027 Budget



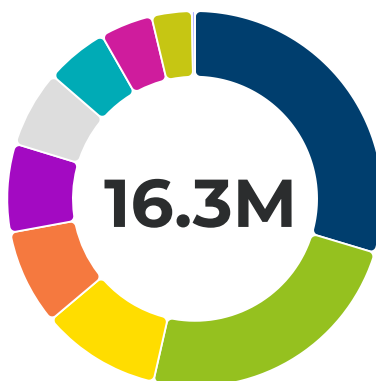
221 - Water & Sewer Operating Fund	\$8,493,754	52.14%
110 - General Fund	\$4,730,177	29.04%
233 - Fleet Services Fund	\$3,065,718	18.82%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$4,052,821	\$4,338,374	\$4,258,862	\$4,730,177	\$391,803	9.03%
221 - Water & Sewer Operating Fund	\$7,318,823	\$7,691,490	\$7,940,872	\$8,493,754	\$802,264	10.43%
233 - Fleet Services Fund	\$2,315,394	\$3,207,828	\$3,418,458	\$3,065,718	-\$142,110	-4.43%
Total Expenditures	\$13,687,039	\$15,237,692	\$15,618,192	\$16,289,649	\$1,051,957	6.90%

Expenditures by Character Code

FY 2026/2027 Budget



44 - Contractual Services	\$4,829,407	29.65%
41 - Salaries & Wages	\$3,897,622	23.93%
46 - Supplies	\$1,675,680	10.29%
54 - Fund Transfers Out	\$1,343,110	8.25%
47 - Capital	\$1,241,850	7.62%
42 - Employee Benefits	\$1,080,397	6.63%
49 - Other Financing Uses	\$878,113	5.39%
45 - Other Cont. Services	\$736,712	4.52%
48 - Debt Service	\$564,248	3.46%
43 - Prof & Tech Services	\$42,510	0.26%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
41 - Salaries & Wages	\$3,026,103	\$3,546,760	\$3,411,423	\$3,897,622	\$350,862	9.89%
42 - Employee Benefits	\$952,067	\$1,014,664	\$996,226	\$1,080,397	\$65,733	6.48%
43 - Prof & Tech Services	\$6,557	\$22,480	\$24,891	\$42,510	\$20,030	89.10%
44 - Contractual Services	\$3,898,662	\$4,355,672	\$4,473,816	\$4,829,407	\$473,736	10.88%
45 - Other Cont. Services	\$869,774	\$700,927	\$860,580	\$736,712	\$35,785	5.11%
46 - Supplies	\$1,505,057	\$1,646,805	\$1,613,519	\$1,675,680	\$28,875	1.75%
49 - Other Financing Uses	\$811,940	\$852,537	\$852,537	\$878,113	\$25,576	3.00%
48 - Debt Service	\$564,248	\$564,248	\$564,248	\$564,248	-	0.00%
47 - Capital	\$707,641	\$1,467,000	\$1,754,352	\$1,241,850	-\$225,150	-15.35%
54 - Fund Transfers Out	\$1,344,990	\$1,066,600	\$1,066,600	\$1,343,110	\$276,510	25.92%
Total Expenditures	\$13,687,039	\$15,237,692	\$15,618,192	\$16,289,649	\$1,051,957	6.90%

FY 2025/2026 Review

Public Works is projected to finish the year at \$15.62M on a budget of \$15.24M. Notable department wide variances include:

- 41 - Salaries & Wages is projected to finish the budget \$135K under budget due to employee turnover.
- 42 - Employee Benefits is projected to finish \$18K under budget due to employee turnover.
- 44 - Contractual Services is projected to finish \$118K over budget due to higher water sales.
- 45 - Other Contracted Services is projected to finish \$160K over budget due to bank charges.

FY 2026/2027 Summary

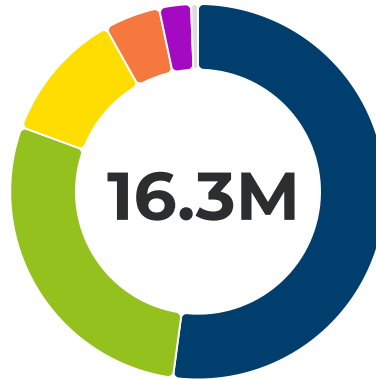
Expenditures are budgeted at \$16.29M an increase of \$1.05M or 6.90%. Notable department wide variances include:

- 41 - Salaries & Wages is up \$351K or 9.89 due to wage assumptions.
- 42 - Employee Benefits is up \$66K or 6.48% due to wage assumptions.
- 44 - Contractual Services is up \$474K or 10.88% due to greater water usage and rate increase from CLCJAWA.
- 47 - Capital is down \$225K or 15.35% due to lower vehicle and equipment purchases.
- 54 - Fund Transfers Out is up \$277K or 25.92% due to higher health insurance and fleet maintenance fund transfers

Expenditures by Org

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.

FY 2026/2027 Budget



22175500 - W&SPublicWorks	\$8,493,754	52.14%
11075100 - GenPWAdministration	\$4,634,257	28.45%
23375200 - FleetPWVehMaint	\$1,832,718	11.25%
23375100 - FleetPWAdministration	\$787,000	4.83%
23375500 - FleetW&SAdmin	\$446,000	2.74%
11075300 - GenBldMaint	\$95,920	0.59%

Expenditures by Org

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
11075100 - GenPWAdministration	\$3,973,605	\$4,251,993	\$4,169,139	\$4,634,257	\$382,264	8.99%
11075300 - GenBldMaint	\$79,217	\$86,381	\$89,723	\$95,920	\$9,539	11.04%
22175500 - W&SPublicWorks	\$7,318,823	\$7,691,490	\$7,940,872	\$8,493,754	\$802,264	10.43%
23375100 - FleetPWAdministration	\$442,416	\$660,000	\$879,500	\$787,000	\$127,000	19.24%
23375200 - FleetPWVehMaint	\$1,607,753	\$1,740,828	\$1,664,106	\$1,832,718	\$91,890	5.28%
23375500 - FleetW&SAdmin	\$265,225	\$807,000	\$874,852	\$446,000	-\$361,000	-44.73%
Total Expenditures	\$13,687,039	\$15,237,692	\$15,618,192	\$16,289,649	\$1,051,957	6.90%

11075100-Public Works Streets Division

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

Personnel Summary

Public Works Department - 11075***	FY 24/25			FY 25/26			FY 26/27			
	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted Change
Streets - 11075100	18.63	2.00	20.63	18.25	2.00	20.25	18.25	2.00	20.25	0.00
Full-Time FTE's	15.00	2.00	17.00	15.00	2.00	17.00	15.00	2.00	17.00	0.00
Public Works Director	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Supervisor	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Lead Maintenance Worker	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	0.00
Maintenance Worker I	0.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	4.00	2.00
Maintenance Worker II	10.00	0.00	10.00	10.00	0.00	10.00	8.00	0.00	8.00	-2.00
Administrative Services Coordinator	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Part Time FTE's	3.63	0.00	3.63	3.25	0.00	3.25	3.25	0.00	3.25	0.00
Resident Services Representative	0.25	0.00	0.25	0.25	0.00	0.25	0.25	0.00	0.25	0.00
Maintenance Worker I (Locates)	0.38	0.00	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Seasonal Helper	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	0.00

Expenditures by Fund

FY 2026/2027 Budget



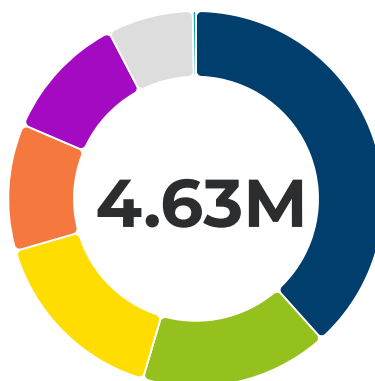
● 110 - General Fund **\$4,634,257** 100.00%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
110 - General Fund	\$3,973,605	\$4,251,993	\$4,169,139	\$4,634,257	\$382,264	8.99%
Total Expenditures	\$3,973,605	\$4,251,993	\$4,169,139	\$4,634,257	\$382,264	8.99%

Expenditures by Character Code

FY 2026/2027 Budget



41 - Salaries & Wages	\$1,777,837	38.36%
44 - Contractual Services	\$750,885	16.20%
54 - Fund Transfers Out	\$739,570	15.96%
42 - Employee Benefits	\$506,705	10.93%
46 - Supplies	\$504,010	10.88%
45 - Other Cont. Services	\$342,150	7.38%
43 - Prof & Tech Services	\$13,100	0.28%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (%) Change)
41 - Salaries & Wages	\$1,455,987	\$1,695,750	\$1,576,026	\$1,777,837	\$82,087	4.84%
42 - Employee Benefits	\$454,213	\$480,066	\$469,569	\$506,705	\$26,639	5.55%
43 - Prof & Tech Services	\$4,146	\$3,100	\$5,343	\$13,100	\$10,000	322.58%
44 - Contractual Services	\$565,916	\$685,531	\$683,496	\$750,885	\$65,354	9.53%
45 - Other Cont. Services	\$264,562	\$315,031	\$317,940	\$342,150	\$27,119	8.61%
46 - Supplies	\$386,962	\$455,275	\$499,525	\$504,010	\$48,735	10.70%
54 - Fund Transfers Out	\$841,820	\$617,240	\$617,240	\$739,570	\$122,330	19.82%
Total Expenditures	\$3,973,605	\$4,251,993	\$4,169,139	\$4,634,257	\$382,264	8.99%

FY 2025/2026 Review

PW-Streets expenditures are projected to finish the year \$4.17M compared to a budget of \$4.25M. Notable division related variances include:

- 41 - Salaries & Wages is projected to finish \$120K under budget due to employee turnover.
- 42 - Employee Benefits is projected to finish \$10K under budget due to employee turnover.
- 46 - Supplies is projected to finish \$44K over budget due to salt purchases.

FY 2026/2027 Summary

Expenditures are budgeted at \$4.63M an increase of \$382K or 8.99%. Notable division related variances include:

- 41 - Salaries & Wages are up \$82K or 4.84% due to wage adjustments.
- 43 - Professional & Technical Services are up \$10K or 322.58% due to consulting services for the software upgrades to the asset management system.
- 44 - Contractual Services is up \$65K or 9.53% due to additional mulch expense and contract increases.
- 45 - Other Contracted Services is up \$27K or 8.61% due to additional mosquito control and training expenses.

- 46 - Supplies is up \$49K or 10.70% due to electricity costs and salt purchases.
- 54 - Fund Transfers Out is up \$122K or 19.82% due to higher health insurance and fleet maintenance transfers.

Line Item Detail

Line Item Detail

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Governmental Funds	\$3,973,605	\$4,251,993	\$4,169,139	\$4,634,257	\$382,264	8.99%
110 - General Fund	\$3,973,605	\$4,251,993	\$4,169,139	\$4,634,257	\$382,264	8.99%
41 - Salaries & Wages	\$1,455,987	\$1,695,750	\$1,576,026	\$1,777,837	\$82,087	4.84%
411001 - SALARIES- REGULAR	\$1,254,465	\$1,473,500	\$1,354,250	\$1,518,337	\$44,837	3.04%
411002 - SALARIES- PART TIME	\$95,869	\$84,000	\$84,000	\$90,000	\$6,000	7.14%
411005 - SALARIES- SICK LV BUYBACK	\$10,680	\$10,750	\$10,876	\$12,000	\$1,250	11.63%
411008 - LONGEVITY	\$6,200	\$7,500	\$6,900	\$7,500	-	0.00%
413001 - OVERTIME	\$88,773	\$120,000	\$120,000	\$150,000	\$30,000	25.00%
42 - Employee Benefits	\$454,213	\$480,066	\$469,569	\$506,705	\$26,639	5.55%
422001 - SOCIAL SECURITY	\$89,312	\$91,820	\$91,820	\$103,950	\$12,130	13.21%
422002 - MEDICARE	\$21,060	\$21,475	\$21,400	\$24,325	\$2,850	13.27%
423001 - IL MUNIC RETIREMENT FUND	\$98,722	\$118,500	\$109,225	\$148,100	\$29,600	24.98%
426001 - WORKERS COMP INSURANCE	\$220,109	\$220,366	\$220,219	\$204,380	-\$15,986	-7.25%
429001 - WELLNESS PROGRAM	\$210	\$600	\$600	\$600	-	0.00%
429002 - EMPLOYEE AWARDS/RECOG	\$500	\$900	\$650	\$1,000	\$100	11.11%
429004 - CLOTHING ALLOWANCE	\$7,411	\$8,440	\$8,105	\$8,440	-	0.00%
429007 - UNIFORM SERVICE	\$6,655	\$7,500	\$7,500	\$6,200	-\$1,300	-17.33%
429011 - AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400	-	0.00%
429012 - COMMUTING BENEFIT	-	\$160	-	\$160	-	0.00%
429013 - MEDICAL EXPENSE	\$2,359	\$2,265	\$2,350	\$1,370	-\$895	-39.51%
429014 - CDL REIMBURSEMENT	\$429	\$390	\$300	\$530	\$140	35.90%
429017 - RHS ER PORTION NON- BARGAINED	\$5,048	\$5,250	\$5,000	\$5,250	-	0.00%
43 - Prof & Tech Services	\$4,146	\$3,100	\$5,343	\$13,100	\$10,000	322.58%
433001 - GENERAL LEGAL SERVICE	-	\$500	\$500	\$500	-	0.00%
433004 - LABOR ATTORNEY	\$2,082	\$1,000	\$3,000	\$1,000	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
433010 - CONSULTING SERVICES	-	-	-	\$10,000	\$10,000	-
433018 - PERSONNEL TESTING	\$709	\$200	\$355	\$200	-	0.00%
433019 - CDL SCREENING	\$1,354	\$1,400	\$1,488	\$1,400	-	0.00%
44 - Contractual Services	\$565,916	\$685,531	\$683,496	\$750,885	\$65,354	9.53%
441104 - WASTE REMOVAL	\$7,505	\$8,000	\$8,000	\$8,000	-	0.00%
441105 - NORTH SHORE SANITARY DIST	\$180	\$300	\$300	\$400	\$100	33.33%
442301 - CUSTODIAL SERVICE	\$5,491	\$6,000	\$6,000	\$6,000	-	0.00%
442401 - TREE REMOVAL	\$128,301	\$125,000	\$125,000	\$165,000	\$40,000	32.00%
442402 - TREE PROGRAM	\$59,787	\$60,000	\$60,000	\$60,000	-	0.00%
442403 - CONTRACT MOWING	\$139,326	\$147,000	\$145,000	\$157,000	\$10,000	6.80%
443001 - CLOUD & NETWORK SERVICES	\$20,476	\$20,781	\$20,781	\$25,245	\$4,464	21.48%
443004 - COMPUTER HARDWARE MAINT	\$2,718	\$6,700	\$6,700	\$7,300	\$600	8.96%
443005 - COMP SOFTWARE MAINTENANCE	\$25,481	\$53,330	\$53,330	\$50,490	-\$2,840	-5.33%
443006 - TELECOM MAINTENANCE	\$1,269	\$2,360	\$2,360	\$2,290	-\$70	-2.97%
443007 - EQUIPMENT MAINTENANCE	\$5,005	\$6,000	\$6,000	\$6,000	-	0.00%
443008 - BUILDING MAINTENANCE	\$26,570	\$34,400	\$34,400	\$34,400	-	0.00%
443012 - STREET SURFACING-MAINT	\$18,409	\$22,000	\$22,000	\$22,000	-	0.00%
443016 - SIDEWALK MAINTENANCE	\$15,939	\$18,000	\$18,000	\$20,000	\$2,000	11.11%
443017 - LANDSCAPE MAINTENANCE	\$10,839	\$13,000	\$13,000	\$13,000	-	0.00%
443018 - STREET SWEEPING MAINT	\$44,866	\$90,000	\$90,000	\$100,000	\$10,000	11.11%
443019 - STREET LIGHTS MAINTENANCE	\$30,717	\$30,000	\$30,000	\$30,000	-	0.00%
443020 - PUMPING- MAINTENANCE	\$9,957	\$20,000	\$20,000	\$20,000	-	0.00%
443024 - STORM SEWER	\$5,230	\$6,500	\$6,500	\$6,500	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
MAINTENANCE						
443029 - PEDESTRIAN PATH MAINT	\$719	\$1,000	\$1,000	\$1,000	-	0.00%
443031 - TREE MAINTENANCE	\$3,275	\$3,500	\$3,500	\$3,500	-	0.00%
444201 - EQUIPMENT RENTAL	\$3,504	\$4,000	\$4,000	\$4,000	-	0.00%
444202 - OFFICE MACHINE RENTAL	\$351	\$435	\$400	\$435	-	0.00%
443002 - NETWORK SERVICES	-	\$7,225	\$7,225	\$8,325	\$1,100	15.22%
45 - Other Cont. Services	\$264,562	\$315,031	\$317,940	\$342,150	\$27,119	8.61%
450001 - MOSQUITO CONTROL	\$83,000	\$83,000	\$83,000	\$104,000	\$21,000	25.30%
450003 - PRINTING & PUBLISHING SERVICES	\$349	\$275	\$350	\$565	\$290	105.45%
450013 - SERVICE CHARGE	\$2,654	\$3,200	\$2,800	\$3,200	-	0.00%
450027 - STREET SIGNALS	\$35,757	\$52,000	\$48,000	\$52,000	-	0.00%
450028 - EMERALD ASH BORER PROGRAM	\$28,699	\$29,000	\$29,000	\$30,000	\$1,000	3.45%
452001 - LIABILITY INSURANCE	\$13,791	\$13,807	\$13,798	\$12,805	-\$1,002	-7.26%
452002 - AUTO INSURANCE	\$28,082	\$28,115	\$28,096	\$26,075	-\$2,040	-7.26%
452003 - PROPERTY INSURANCE	\$11,321	\$11,334	\$11,326	\$10,515	-\$819	-7.23%
452005 - INSURANCE DEDUCTIBLE	\$7,783	\$10,000	\$17,000	\$10,000	-	0.00%
452007 - DAMAGE TO VILLAGE PROPERTY	\$22,727	\$50,000	\$50,000	\$50,000	-	0.00%
453004 - TELEPHONE SERVICE	\$2,651	\$3,000	\$3,000	\$3,000	-	0.00%
453006 - MOBILE PHONE	\$7,708	\$7,700	\$7,700	\$7,700	-	0.00%
453010 - MOBILE DATA SERVICE	\$9,212	\$9,300	\$9,300	\$9,540	\$240	2.58%
458001 - TRAINING & SCHOOLS	\$6,151	\$7,900	\$8,879	\$17,150	\$9,250	117.09%
458002 - MEETING AND CONVENTION	\$1,784	\$2,650	\$2,691	\$1,800	-\$850	-32.08%
458003 - DUES & SUBSCRIPTIONS	\$2,178	\$2,500	\$2,500	\$2,450	-\$50	-2.00%
458004 - CAR EXPENSE/MILEAGE	\$53	\$500	\$500	\$500	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
REIMB						
458005 - INFO SYSTEMS TRAINING	\$661	\$750	-	\$850	\$100	13.33%
46 - Supplies	\$386,962	\$455,275	\$499,525	\$504,010	\$48,735	10.70%
461001 - OFFICE SUPPLIES	\$757	\$1,000	\$1,000	\$1,000	-	0.00%
461003 - COMPUTER SUPPLIES	-	\$300	\$300	\$300	-	0.00%
461005 - POSTAGE	\$85	\$200	\$200	\$200	-	0.00%
461008 - MISC OTHER SUPPLIES	\$900	\$900	\$900	\$900	-	0.00%
461012 - SMALL TOOLS	\$2,936	\$3,000	\$3,000	\$3,000	-	0.00%
461013 - HOUSEKEEPING SUPPLIES	\$814	\$1,000	\$750	\$1,000	-	0.00%
461014 - SAFETY SUPPLIES	\$3,721	\$5,000	\$5,000	\$5,575	\$575	11.50%
461025 - AGG MATERIAL	\$6,148	\$9,000	\$9,000	\$9,000	-	0.00%
461026 - SIGNS	\$10,812	\$10,000	\$10,000	\$12,000	\$2,000	20.00%
461027 - ICE CONTROL	\$190,631	\$281,000	\$325,000	\$297,000	\$16,000	5.69%
461028 - MAINTENANCE SUPPLIES	\$695	\$1,200	\$1,200	\$1,200	-	0.00%
461042 - MAILBOX REPLACEMENT	\$744	\$3,500	\$3,500	\$3,500	-	0.00%
462201 - ELECTRIC STREET LIGHTING	\$159,189	\$120,000	\$120,000	\$150,000	\$30,000	25.00%
462202 - ELECTRIC PUMP/LFT STATION	\$6,214	\$5,600	\$5,600	\$5,600	-	0.00%
465002 - TELECOM EQUIPMENT	-	-	\$500	\$300	\$300	-
465004 - COMPUTER HARDWARE	\$3,317	\$11,975	\$11,975	\$10,435	-\$1,540	-12.86%
465005 - COMPUTER SOFTWARE	-	\$1,100	\$1,100	\$2,500	\$1,400	127.27%
465009 - RADIO EQUIPMENT	-	\$500	\$500	\$500	-	0.00%
54 - Fund Transfers Out	\$841,820	\$617,240	\$617,240	\$739,570	\$122,330	19.82%
493031 - TRANSFER TO FLEET SERVICES	\$462,820	\$249,500	\$249,500	\$289,790	\$40,290	16.15%
493033 - TRANSFER TO HEALTH INSURANCE	\$379,000	\$367,740	\$367,740	\$449,780	\$82,040	22.31%
Total Expenditures	\$3,973,605	\$4,251,993	\$4,169,139	\$4,634,257	\$382,264	8.99%

22175500-Public Works Utility Division

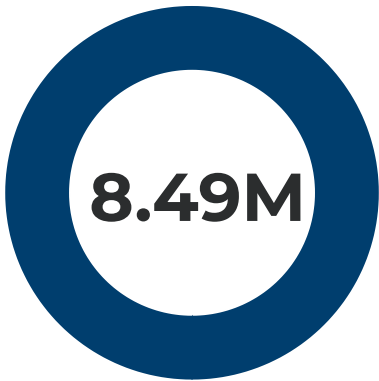
The Water & Sewer Operating Fund is used to operate and maintain the Village's water distribution system, sanitary sewer conveyance system and sanitary sewer pumping system. These services are performed by the Public Works Utility Division and include the Joint Utility Locating Information for Excavators (JULIE) Program, water meter installation, maintenance and reading and water main maintenance, sanitary sewer maintenance, sanitary pump station maintenance, water tower maintenance and snow operations among other functions.

Personnel Summary

Public Works Department - 22175***	FY 24/25			FY 25/26			FY 26/27			
	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted Change
Utility - 22175500	14.33	1.00	15.33	14.95	1.00	15.95	14.95	1.00	15.95	0.00
Full-Time FTE's	13.70	1.00	14.70	14.70	1.00	15.70	14.70	1.00	15.70	0.00
Public Works Director	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Water Utility Manager				1.00	0.00	1.00	1.00	0.00	1.00	0.00
Supervisor	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lead Maintenance Worker	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	0.00
Assistant to the Administrator	0.20	0.00	0.20	0.20	0.00	0.20	0.20	0.00	0.20	0.00
GIS Specialist	0.25	0.00	0.25	0.25	0.00	0.25	0.25	0.00	0.25	0.00
GIS Administrator	0.25	0.00	0.25	0.25	0.00	0.25	0.25	0.00	0.25	0.00
Finance Assistant II	1.00	0.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00	▼ -1.00
Finance Analyst	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	▲ 1.00
Maintenance Worker I	3.00	1.00	4.00	4.00	1.00	5.00	3.00	1.00	4.00	▼ -1.00
Maintenance Worker II	5.00	0.00	5.00	5.00	0.00	5.00	6.00	0.00	6.00	▲ 1.00
Administrative Services Coordinator	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Part Time FTE's	0.63	0.00	0.63	0.25	0.00	0.25	0.25	0.00	0.25	0.00
Resident Services Representative	0.25	0.00	0.25	0.25	0.00	0.25	0.25	0.00	0.25	0.00
Maintenance Worker I (Locates)	0.38	0.00	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Expenditures by Fund

FY 2026/2027 Budget



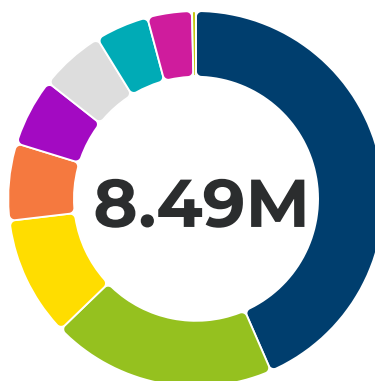
● 221 - Water & Sewer Operating Fund **\$8,493,754** 100.00%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
221 - Water & Sewer Operating Fund	\$7,318,823	\$7,691,490	\$7,940,872	\$8,493,754	\$802,264	10.43%
Total Expenditures	\$7,318,823	\$7,691,490	\$7,940,872	\$8,493,754	\$802,264	10.43%

Expenditures by Character Code

FY 2026/2027 Budget



44 - Contractual Services	\$3,691,707	43.46%
41 - Salaries & Wages	\$1,641,057	19.32%
49 - Other Financing Uses	\$878,113	10.34%
48 - Debt Service	\$564,248	6.64%
54 - Fund Transfers Out	\$496,330	5.84%
42 - Employee Benefits	\$476,137	5.61%
46 - Supplies	\$391,620	4.61%
45 - Other Cont. Services	\$325,732	3.83%
43 - Prof & Tech Services	\$28,810	0.34%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
41 - Salaries & Wages	\$1,199,504	\$1,426,020	\$1,424,547	\$1,641,057	\$215,037	15.08%
42 - Employee Benefits	\$418,068	\$439,607	\$440,143	\$476,137	\$36,530	8.31%
43 - Prof & Tech Services	\$2,035	\$18,810	\$18,923	\$28,810	\$10,000	53.16%
44 - Contractual Services	\$2,988,273	\$3,325,154	\$3,438,622	\$3,691,707	\$366,554	11.02%
45 - Other Cont. Services	\$551,585	\$324,205	\$473,668	\$325,732	\$1,527	0.47%
46 - Supplies	\$354,000	\$367,970	\$355,244	\$391,620	\$23,650	6.43%
49 - Other Financing Uses	\$811,940	\$852,537	\$852,537	\$878,113	\$25,576	3.00%
48 - Debt Service	\$564,248	\$564,248	\$564,248	\$564,248	-	0.00%
54 - Fund Transfers Out	\$429,170	\$372,940	\$372,940	\$496,330	\$123,390	33.09%
Total Expenditures	\$7,318,823	\$7,691,490	\$7,940,872	\$8,493,754	\$802,264	10.43%

FY 2025/2026 Review

Utility expenditures are projected to finish \$7.94M compared to a budget of \$7.69M. Notable division related variances include:

- 44 - Contractual Services is projected to finish \$113K over budget due to higher water charges from CLCJAWA as a result of increased usage offset by lower mains maintenance expenses.
- 45 - Other Contractual Services is projected to finish \$149K over budget due to bank charges.

FY 2026/2027 Summary

Expenditures are budget at \$8.49M an increase of \$802K or 10.43%. Notable division related variances include:

- 41 - Salaries & Wages are up \$215K or 15.08% due to wage adjustments.

- 42 - Employee Benefits are up \$37K or 8.31% due to wage adjustments.
- 43 - Professional & Technical Services is up \$10K or 53.16% due to consulting services for the software upgrades to the asset management system.
- 44 - Contractual Services is up \$367K or 11.02% primarily due to increased water purchases.
- 46 - Supplies are up \$24K or 6.43% due to higher JULIE locating supplies for village-wide fiber installation projects.
- 49 - Other Financing Uses is up \$26K or 3.0% due to the administrative services fee increase.
- 54 - Fund Transfers Out is up \$123K or 33.09% due to higher health insurance and fleet services transfers.

Line Item Detail

Line Item Detail

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Proprietary Funds	\$7,318,823	\$7,691,490	\$7,940,872	\$8,493,754	\$802,264	10.43%
221 - Water & Sewer Operating Fund	\$7,318,823	\$7,691,490	\$7,940,872	\$8,493,754	\$802,264	10.43%
41 - Salaries & Wages	\$1,199,504	\$1,426,020	\$1,424,547	\$1,641,057	\$215,037	15.08%
411001 - SALARIES- REGULAR	\$1,045,541	\$1,227,720	\$1,227,720	\$1,442,757	\$215,037	17.52%
411002 - SALARIES- PART TIME	\$42,060	\$50,000	\$40,000	\$50,000	-	0.00%
411005 - SALARIES- SICK LV BUYBACK	\$2,149	\$2,500	\$2,527	\$2,500	-	0.00%
411008 - LONGEVITY	\$4,300	\$5,800	\$4,300	\$5,800	-	0.00%
413001 - OVERTIME	\$105,454	\$140,000	\$150,000	\$140,000	-	0.00%
42 - Employee Benefits	\$418,068	\$439,607	\$440,143	\$476,137	\$36,530	8.31%
422001 - SOCIAL SECURITY	\$73,294	\$76,500	\$76,500	\$95,900	\$19,400	25.36%
422002 - MEDICARE	\$17,250	\$17,886	\$20,925	\$22,450	\$4,564	25.52%
423001 - IL MUNIC RETIREMENT FUND	\$84,750	\$98,690	\$98,690	\$123,352	\$24,662	24.99%
424001 - TUITION REIMBURSEMENT	-	-	-	\$5,000	\$5,000	-
426001 - WORKERS COMP INSURANCE	\$220,099	\$220,356	\$220,209	\$204,370	-\$15,986	-7.25%
429001 - WELLNESS PROGRAM	\$35	\$400	\$400	\$400	-	0.00%
429002 - EMPLOYEE AWARDS/RECOG	\$311	\$400	\$411	\$1,000	\$600	150.00%
429004 - CLOTHING ALLOWANCE	\$6,183	\$6,960	\$6,178	\$7,600	\$640	9.20%
429005 - UNIFORM ALLOWANCE	-	\$90	\$30	-	-\$90	-
429007 - UNIFORM SERVICE	\$5,811	\$6,800	\$5,500	\$5,160	-\$1,640	-24.12%
429011 - AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400	-	0.00%
429012 - COMMUTING BENEFIT	\$40	\$160	\$80	\$100	-\$60	-37.50%
429013 - MEDICAL EXPENSE	\$1,459	\$2,420	\$2,420	\$1,720	-\$700	-28.93%
429014 - CDL REIMBURSEMENT	\$268	\$140	\$300	\$280	\$140	100.00%
429017 - RHS ER PORTION NON- BARGAINED	\$6,167	\$6,405	\$6,100	\$6,405	-	0.00%
43 - Prof & Tech Services	\$2,035	\$18,810	\$18,923	\$28,810	\$10,000	53.16%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
433001 - GENERAL LEGAL SERVICE	-	\$1,500	\$1,500	\$1,500	-	0.00%
433004 - LABOR ATTORNEY	\$94	\$2,500	\$2,500	\$2,500	-	0.00%
433005 - AUDIT FEES	-	\$13,000	\$13,000	\$13,000	-	0.00%
433010 - CONSULTING SERVICES	-	-	-	\$10,000	\$10,000	-
433018 - PERSONNEL TESTING	\$887	\$500	\$613	\$500	-	0.00%
433019 - CDL SCREENING	\$1,055	\$1,310	\$1,310	\$1,310	-	0.00%
44 - Contractual Services	\$2,988,273	\$3,325,154	\$3,438,622	\$3,691,707	\$366,554	11.02%
441001 - JULIE SERVICE	\$5,724	\$6,500	\$7,500	\$7,000	\$500	7.69%
441102 - METER TESTING	\$10,935	\$30,000	\$30,000	\$30,000	-	0.00%
441104 - WASTE REMOVAL	\$2,400	\$8,250	\$8,250	\$8,250	-	0.00%
441105 - NORTH SHORE SANITARY DIST	\$180	\$500	\$500	\$500	-	0.00%
441107 - WATER TOWER MAINT.	\$212,263	\$245,177	\$240,000	\$245,177	-	0.00%
441108 - WATER PURCHASE CLCJAWA	\$2,412,260	\$2,375,165	\$2,603,810	\$2,717,000	\$341,836	14.39%
442301 - CUSTODIAL SERVICE	\$5,491	\$6,000	\$6,000	\$6,000	-	0.00%
443001 - CLOUD & NETWORK SERVICES	\$30,186	\$40,294	\$40,294	\$48,580	\$8,286	20.56%
443004 - COMPUTER HARDWARE MAINT	\$6,184	\$11,275	\$11,275	\$11,475	\$200	1.77%
443005 - COMP SOFTWARE MAINTENANCE	\$51,713	\$110,423	\$110,423	\$109,510	-\$913	-0.83%
443006 - TELECOM MAINTENANCE	\$1,020	\$1,940	\$1,940	\$1,850	-\$90	-4.64%
443007 - EQUIPMENT MAINTENANCE	\$25,625	\$48,090	\$48,090	\$37,590	-\$10,500	-21.83%
443008 - BUILDING MAINTENANCE	\$35,420	\$40,240	\$40,240	\$60,000	\$19,760	49.11%
443017 - LANDSCAPE MAINTENANCE	\$2,137	\$2,400	\$2,400	\$2,400	-	0.00%
443020 - PUMPING- MAINTENANCE	\$75,133	\$96,000	\$96,000	\$101,000	\$5,000	5.21%
443021 - SERVICES- MAINTENANCE	\$7,381	\$20,000	\$10,000	\$20,000	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
443022 - HYDRANT & VALVE-MAINT	\$66,656	\$79,000	\$79,000	\$80,000	\$1,000	1.27%
443023 - MANHOLE- MAINTENANCE	\$163	\$2,000	\$3,000	\$3,000	\$1,000	50.00%
443025 - MISCELLEANEOUS- MAINTENANC	\$1,869	\$2,000	\$2,000	\$2,000	-	0.00%
443026 - MAINS- MAINTENANCE	\$28,453	\$162,000	\$60,000	\$94,000	-\$68,000	-41.98%
443034 - SCADA MAINTENANCE	\$5,461	\$24,000	\$24,000	\$24,000	-	0.00%
444201 - EQUIPMENT RENTAL	\$242	\$2,000	\$2,000	\$2,000	-	0.00%
444202 - OFFICE MACHINE RENTAL	\$1,378	\$1,275	\$1,275	\$1,275	-	0.00%
443002 - NETWORK SERVICES	-	\$10,625	\$10,625	\$12,100	\$1,475	13.88%
441002 - CONTRACTUAL UTILITY LOCATES	-	-	-	\$67,000	\$67,000	-
45 - Other Cont. Services	\$551,585	\$324,205	\$473,668	\$325,732	\$1,527	0.47%
450003 - PRINTING & PUBLISHING SERVICES	\$10,324	\$10,150	\$10,150	\$10,315	\$165	1.63%
450013 - SERVICE CHARGE	\$4,921	\$5,000	\$4,925	\$5,000	-	0.00%
450017 - BANK CHARGES	\$342,578	\$100,000	\$250,000	\$100,000	-	0.00%
450020 - PROPERTY LIEN FEES	\$150	-	\$150	-	-	0.00%
452001 - LIABILITY INSURANCE	\$12,516	\$12,531	\$12,523	\$11,625	-\$906	-7.23%
452002 - AUTO INSURANCE	\$25,703	\$25,733	\$25,716	\$23,870	-\$1,863	-7.24%
452003 - PROPERTY INSURANCE	\$18,391	\$18,412	\$18,400	\$17,080	-\$1,332	-7.23%
452005 - INSURANCE DEDUCTIBLE	-	\$1,000	\$1,000	\$1,000	-	0.00%
452007 - DAMAGE TO VILLAGE PROPERTY	-	\$8,000	\$8,000	\$8,000	-	0.00%
453004 - TELEPHONE SERVICE	\$5,970	\$8,000	\$8,000	\$8,000	-	0.00%
453006 - MOBILE PHONE	\$6,544	\$7,500	\$7,100	\$7,500	-	0.00%
453010 - MOBILE DATA SERVICE	\$105,862	\$103,750	\$103,750	\$107,570	\$3,820	3.68%
458001 - TRAINING & SCHOOLS	\$9,512	\$9,745	\$9,745	\$12,045	\$2,300	23.60%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
458002 - MEETING AND CONVENTION	\$5,054	\$9,885	\$9,885	\$9,035	-\$850	-8.60%
458003 - DUES & SUBSCRIPTIONS	\$2,381	\$2,379	\$2,379	\$2,472	\$93	3.91%
458004 - CAR EXPENSE/MILEAGE REIMB	\$1,090	\$1,370	\$1,370	\$1,370	-	0.00%
458005 - INFO SYSTEMS TRAINING	\$588	\$750	\$575	\$850	\$100	13.33%
46 - Supplies	\$354,000	\$367,970	\$355,244	\$391,620	\$23,650	6.43%
461001 - OFFICE SUPPLIES	\$773	\$2,000	\$2,000	\$2,000	-	0.00%
461003 - COMPUTER SUPPLIES	\$67	\$300	\$300	\$300	-	0.00%
461005 - POSTAGE	\$60,210	\$56,000	\$56,000	\$56,000	-	0.00%
461006 - CHEMICALS	\$3,218	\$3,380	\$3,380	\$3,380	-	0.00%
461007 - REFERENCE MATERIALS	\$246	\$500	\$500	\$500	-	0.00%
461008 - MISC OTHER SUPPLIES	\$885	\$900	\$900	\$1,000	\$100	11.11%
461011 - JULIE SUPPLIES	\$3,956	\$4,440	\$4,440	\$11,440	\$7,000	157.66%
461012 - SMALL TOOLS	\$3,515	\$3,500	\$3,500	\$3,500	-	0.00%
461013 - HOUSEKEEPING SUPPLIES	\$814	\$1,000	\$750	\$1,000	-	0.00%
461014 - SAFETY SUPPLIES	\$11,418	\$6,800	\$6,800	\$22,975	\$16,175	237.87%
461016 - WATER METERS	\$13,797	\$7,000	\$13,000	\$7,000	-	0.00%
461017 - METERS- REPLACEMENT PGRM	\$45,931	\$57,000	\$57,000	\$57,000	-	0.00%
461018 - METER PARTS	\$1,554	\$2,000	\$2,000	\$2,000	-	0.00%
461020 - WATER SAMPLING	\$18,525	\$26,900	\$20,900	\$26,900	-	0.00%
461025 - AGG MATERIAL	\$16,766	\$17,250	\$17,250	\$17,250	-	0.00%
462101 - NATURAL GAS	\$11,663	\$14,000	\$14,000	\$14,000	-	0.00%
462202 - ELECTRIC PUMP/LFT STATION	\$157,063	\$150,000	\$140,000	\$150,000	-	0.00%
465001 - MISC OTHER CAPITAL ITEMS	-\$1,380	-	-	-	-	0.00%
465002 - TELECOM EQUIPMENT	-	-	-	\$300	\$300	-
465003 - OFFICE FURNITURE	\$2,800	\$2,800	\$2,800	\$2,800	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
465004 - COMPUTER HARDWARE	\$2,179	\$10,750	\$8,274	\$10,575	-\$175	-1.63%
465005 - COMPUTER SOFTWARE	-	\$750	\$750	\$1,000	\$250	33.33%
465009 - RADIO EQUIPMENT	-	\$700	\$700	\$700	-	0.00%
49 - Other Financing Uses	\$811,940	\$852,537	\$852,537	\$878,113	\$25,576	3.00%
491008 - ADMINISTRATION FEES	\$811,940	\$852,537	\$852,537	\$878,113	\$25,576	3.00%
48 - Debt Service	\$564,248	\$564,248	\$564,248	\$564,248	-	0.00%
481015 - IEPA SRF LOAN - PRINCIPAL	\$247,476	\$256,672	\$256,672	\$256,672	-	0.00%
481016 - IEPA SRF LOAN - ADD PRINCIPAL	\$250,000	\$250,000	\$250,000	\$250,000	-	0.00%
481115 - IEPA SRF LOAN - INTEREST	\$66,772	\$57,576	\$57,576	\$57,576	-	0.00%
54 - Fund Transfers Out	\$429,170	\$372,940	\$372,940	\$496,330	\$123,390	33.09%
493031 - TRANSFER TO FLEET SERVICES	\$145,170	\$106,450	\$106,450	\$127,880	\$21,430	20.13%
493033 - TRANSFER TO HEALTH INSURANCE	\$284,000	\$266,490	\$266,490	\$368,450	\$101,960	38.26%
Total Expenditures	\$7,318,823	\$7,691,490	\$7,940,872	\$8,493,754	\$802,264	10.43%

23375200-Public Works Utility Division

The Fleet Services Fund 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.

Personnel Summary

Public Works Department - 23375***		FY 24/25			FY 25/26			FY 26/27			Budgeted Change
		Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	
Vehicle Maintenance - 23375200		4.00	0.00	4.00	4.00	0.00	4.00	4.35	0.00	4.35	▲ 0.35
Full-Time FTE's		4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	0.00
	Fleet Manager	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
	Lead Mechanic	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	▲ 1.00
	Mechanic	3.00	0.00	3.00	3.00	0.00	3.00	2.00	0.00	2.00	▼ -1.00
Part Time FTE's		0.00	0.00	0.00	0.00	0.00	0.00	0.35	0.00	0.35	▲ 0.35
	Seasonal Helper	0.00	0.00	0.00	0.00	0.00	0.00	0.35	0.00	0.35	▲ 0.35

Expenditures by Fund

FY 2026/2027 Budget



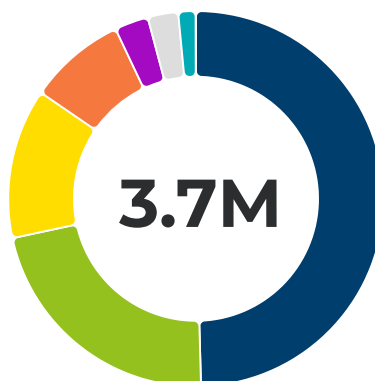
● 233 - Fleet Services Fund **\$3,701,718** 100.00%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
233 - Fleet Services Fund	\$2,883,894	\$3,782,328	\$4,125,458	\$3,701,718	-\$80,610	-2.13%
Total Expenditures	\$2,883,894	\$3,782,328	\$4,125,458	\$3,701,718	-\$80,610	-2.13%

Expenditures by Character Code

FY 2026/2027 Budget



47 - Capital	\$1,835,050	49.57%
46 - Supplies	\$816,350	22.05%
41 - Salaries & Wages	\$478,728	12.93%
44 - Contractual Services	\$310,825	8.40%
54 - Fund Transfers Out	\$107,210	2.90%
42 - Employee Benefits	\$97,555	2.64%
45 - Other Cont. Services	\$55,400	1.50%
43 - Prof & Tech Services	\$600	0.02%

Expenditures by Character Code

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
41 - Salaries & Wages	\$370,612	\$424,990	\$410,850	\$478,728	\$53,738	12.64%
42 - Employee Benefits	\$79,786	\$94,991	\$86,514	\$97,555	\$2,564	2.70%
43 - Prof & Tech Services	\$376	\$570	\$625	\$600	\$30	5.26%
44 - Contractual Services	\$284,003	\$278,997	\$284,862	\$310,825	\$31,828	11.41%
45 - Other Cont. Services	\$39,323	\$47,800	\$52,585	\$55,400	\$7,600	15.90%
46 - Supplies	\$759,654	\$817,060	\$752,250	\$816,350	-\$710	-0.09%
47 - Capital	\$1,276,141	\$2,041,500	\$2,461,352	\$1,835,050	-\$206,450	-10.11%
54 - Fund Transfers Out	\$74,000	\$76,420	\$76,420	\$107,210	\$30,790	40.29%
Total Expenditures	\$2,883,894	\$3,782,328	\$4,125,458	\$3,701,718	-\$80,610	-2.13%

FY 2025/2026 Review

Fleet Maintenance expenditures are projected to finish at \$4.13M compared to a budget of \$3.78M. Notable division related variances include:

- 46 - Supplies is projected to finish \$65K under budget due to lower fuel expenses.
- 47 - Capital is projected to finish \$420K over budget due to the timing of vehicle arrivals and upfitting. Funds transferred in prior years to cover these costs were not re-budgeted to account for supply chain delays.

FY 2026/2027 Summary

Expenditures are budgeted at \$3.70M a decrease of \$81K or 2.13%. Notable division related variances include:

- 41 - Salaries & Wages is up \$54K or 12.64% due to wage assumptions.
- 44 - Contractual Services is up \$32K or 11.41% due to increased outside maintenance work.

- 47 - Capital is down \$206K or 10.11% due to decreased vehicle purchases. Vehicle & equipment purchases are detailed in the capital improvements section of the budget.
- 54 - Fund Transfers Out is up \$31K or 40.29% due to increased transfer to the health insurance fund.

Line Item Detail

Line Item Detail

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Proprietary Funds	\$2,883,894	\$3,782,328	\$4,125,458	\$3,701,718	-\$80,610	-2.13%
233 - Fleet Services Fund	\$2,883,894	\$3,782,328	\$4,125,458	\$3,701,718	-\$80,610	-2.13%
41 - Salaries & Wages	\$370,612	\$424,990	\$410,850	\$478,728	\$53,738	12.64%
411001 - SALARIES- REGULAR	\$350,565	\$396,890	\$370,450	\$428,628	\$31,738	8.00%
411002 - SALARIES- PART TIME	-	-	-	\$12,000	\$12,000	-
411005 - SALARIES- SICK LV BUYBACK	-	\$2,500	-	\$2,500	-	0.00%
411008 - LONGEVITY	\$300	\$600	\$400	\$600	-	0.00%
413001 - OVERTIME	\$19,746	\$25,000	\$40,000	\$35,000	\$10,000	40.00%
42 - Employee Benefits	\$79,786	\$94,991	\$86,514	\$97,555	\$2,564	2.70%
422001 - SOCIAL SECURITY	\$22,850	\$24,304	\$24,304	\$28,950	\$4,646	19.12%
422002 - MEDICARE	\$5,344	\$5,685	\$5,775	\$6,775	\$1,090	19.17%
423001 - IL MUNIC RETIREMENT FUND	\$27,318	\$39,200	\$30,373	\$37,350	-\$1,850	-4.72%
426001 - WORKERS COMP INSURANCE	\$16,083	\$16,102	\$16,091	\$14,935	-\$1,167	-7.25%
429001 - WELLNESS PROGRAM	-	\$150	\$150	\$150	-	0.00%
429002 - EMPLOYEE AWARDS/RECOG	\$275	\$400	\$400	\$500	\$100	25.00%
429004 - CLOTHING ALLOWANCE	\$1,919	\$2,400	\$2,400	\$2,400	-	0.00%
429007 - UNIFORM SERVICE	\$2,750	\$3,000	\$3,000	\$3,000	-	0.00%
429013 - MEDICAL EXPENSE	\$500	\$1,055	\$1,000	\$800	-\$255	-24.17%
429014 - CDL REIMBURSEMENT	\$244	\$70	\$421	\$70	-	0.00%
429017 - RHS ER PORTION NON- BARGAINED	\$2,503	\$2,625	\$2,600	\$2,625	-	0.00%
43 - Prof & Tech Services	\$376	\$570	\$625	\$600	\$30	5.26%
433018 - PERSONNEL TESTING	-	\$200	\$200	\$200	-	0.00%
433019 - CDL SCREENING	\$376	\$370	\$425	\$400	\$30	8.11%
44 - Contractual Services	\$284,003	\$278,997	\$284,862	\$310,825	\$31,828	11.41%
442101 - TIRE DISPOSAL	\$276	\$550	\$550	\$550	-	0.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
442301 - CUSTODIAL SERVICE	\$5,491	\$5,250	\$6,000	\$6,000	\$750	14.29%
443001 - CLOUD & NETWORK SERVICES	\$5,641	\$4,070	\$4,964	\$5,620	\$1,550	38.08%
443004 - COMPUTER HARDWARE MAINT	\$1,592	\$2,800	\$2,841	\$3,450	\$650	23.21%
443005 - COMP SOFTWARE MAINTENANCE	\$4,489	\$4,550	\$4,482	\$5,775	\$1,225	26.92%
443006 - TELECOM MAINTENANCE	\$285	\$647	\$675	\$495	-\$152	-23.49%
443007 - EQUIPMENT MAINTENANCE	\$9,478	\$7,350	\$12,950	\$5,750	-\$1,600	-21.77%
443008 - BUILDING MAINTENANCE	\$26,572	\$30,000	\$35,000	\$25,850	-\$4,150	-13.83%
443010 - AUTO & TRUCK MAINT	\$221,226	\$210,000	\$210,000	\$250,000	\$40,000	19.05%
443032 - FUEL FACILITY MAINTENANCE	\$8,601	\$11,550	\$4,500	\$4,500	-\$7,050	-61.04%
444202 - OFFICE MACHINE RENTAL	\$351	\$205	\$400	\$435	\$230	112.20%
443002 - NETWORK SERVICES	-	\$2,025	\$2,500	\$2,400	\$375	18.52%
45 - Other Cont. Services	\$39,323	\$47,800	\$52,585	\$55,400	\$7,600	15.90%
450003 - PRINTING & PUBLISHING SERVICES	\$144	\$365	\$415	\$540	\$175	47.95%
452001 - LIABILITY INSURANCE	\$28,791	\$28,825	\$28,806	\$26,735	-\$2,090	-7.25%
452008 - OTHER INSURANCE	\$3,291	\$3,500	\$10,354	\$10,500	\$7,000	200.00%
453006 - MOBILE PHONE	\$2,004	\$3,000	\$2,040	\$2,040	-\$960	-32.00%
458001 - TRAINING & SCHOOLS	\$3,946	\$9,000	\$6,850	\$13,290	\$4,290	47.67%
458002 - MEETING AND CONVENTION	\$93	\$500	\$1,500	\$500	-	0.00%
458003 - DUES & SUBSCRIPTIONS	\$240	\$60	\$245	\$245	\$185	308.33%
458004 - CAR EXPENSE/MILEAGE REIMB	\$717	\$2,200	\$2,000	\$1,100	-\$1,100	-50.00%
458005 - INFO SYSTEMS TRAINING	\$96	\$350	\$375	\$450	\$100	28.57%
46 - Supplies	\$759,654	\$817,060	\$752,250	\$816,350	-\$710	-0.09%
461001 - OFFICE SUPPLIES	\$507	\$500	\$600	\$600	\$100	20.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
461008 - MISC OTHER SUPPLIES	\$1,252	\$500	\$500	\$1,000	\$500	100.00%
461012 - SMALL TOOLS	\$6,000	\$6,000	\$6,000	\$6,000	-	0.00%
461013 - HOUSEKEEPING SUPPLIES	\$808	\$750	\$650	\$750	-	0.00%
461014 - SAFETY SUPPLIES	\$1,096	\$2,500	\$2,500	\$2,600	\$100	4.00%
461031 - INTERNAL PARTS	\$221,030	\$180,000	\$200,000	\$200,000	\$20,000	11.11%
461032 - WELDING SUPPLIES	\$1,667	\$3,000	\$3,000	\$3,000	-	0.00%
462601 - FUEL	\$415,207	\$451,000	\$400,000	\$420,000	-\$31,000	-6.87%
462602 - DIESEL FUEL	\$111,807	\$150,000	\$120,000	\$125,000	-\$25,000	-16.67%
465004 - COMPUTER HARDWARE	\$280	\$12,450	\$7,900	\$2,400	-\$10,050	-80.72%
465005 - COMPUTER SOFTWARE	-	\$160	\$100	\$200	\$40	25.00%
465008 - MACHINERY & EQUIPMENT	-	\$10,200	\$11,000	\$12,000	\$1,800	17.65%
465019 - VEHICLE TECHNOLOGY	-	-	-	\$42,800	\$42,800	-
47 - Capital	\$1,276,141	\$2,041,500	\$2,461,352	\$1,835,050	-\$206,450	-10.11%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	-	\$8,850	\$8,850	-
475103 - HEAVY EQUIPMENT	\$291,875	\$95,000	\$297,000	\$141,000	\$46,000	48.42%
475202 - VEHICLES	\$984,265	\$1,946,500	\$2,164,352	\$1,685,200	-\$261,300	-13.42%
54 - Fund Transfers Out	\$74,000	\$76,420	\$76,420	\$107,210	\$30,790	40.29%
493033 - TRANSFER TO HEALTH INSURANCE	\$74,000	\$76,420	\$76,420	\$107,210	\$30,790	40.29%
Total Expenditures	\$2,883,894	\$3,782,328	\$4,125,458	\$3,701,718	-\$80,610	-2.13%

Capital Improvement Plan

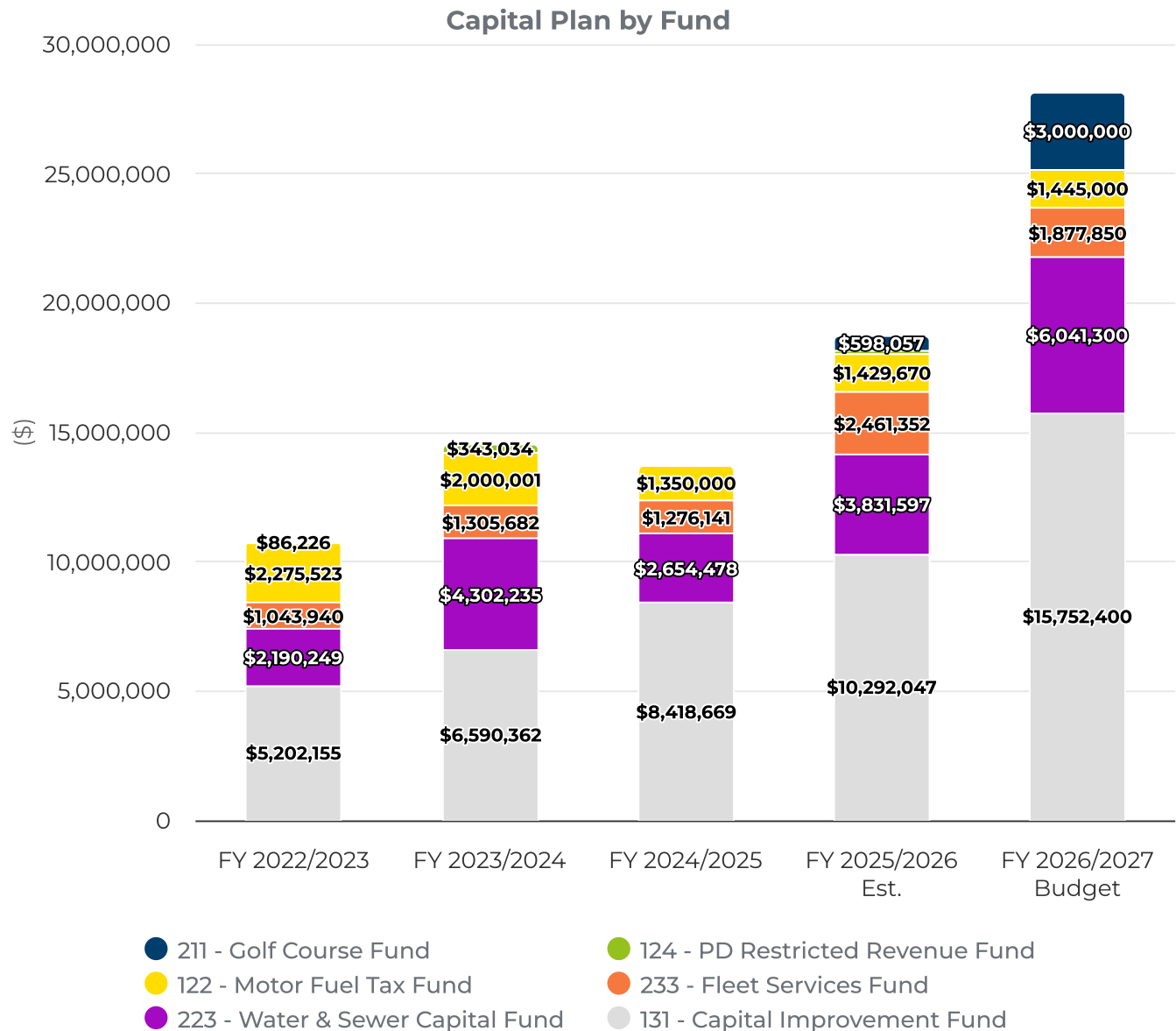
Capital Improvement Summary

FY 2026/2027 funded capital and infrastructure budget totals \$28.15M. 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. As a response to the elimination of the 1.00% grocery tax and pending water main replacement needs, the Village increased the Home Rule Sales Tax rate to 1.50% effective January 1, 2026. 50% of the revenue is dedicated to capital and infrastructure by ordinance and is anticipated to be approximately \$9.30M in FY 2026/2027. 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 funded from a combination of Home Rule Sales Tax, water rates and reserves to enable an aggressive program. The second most significant funding source for the capital plan is 110 - General Fund excess reserves. Each year following the completion of the annual audit, the Village determines the excess reserve balance above the policy limit and approves a capital contribution fund transfer to support the capital plan.

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.

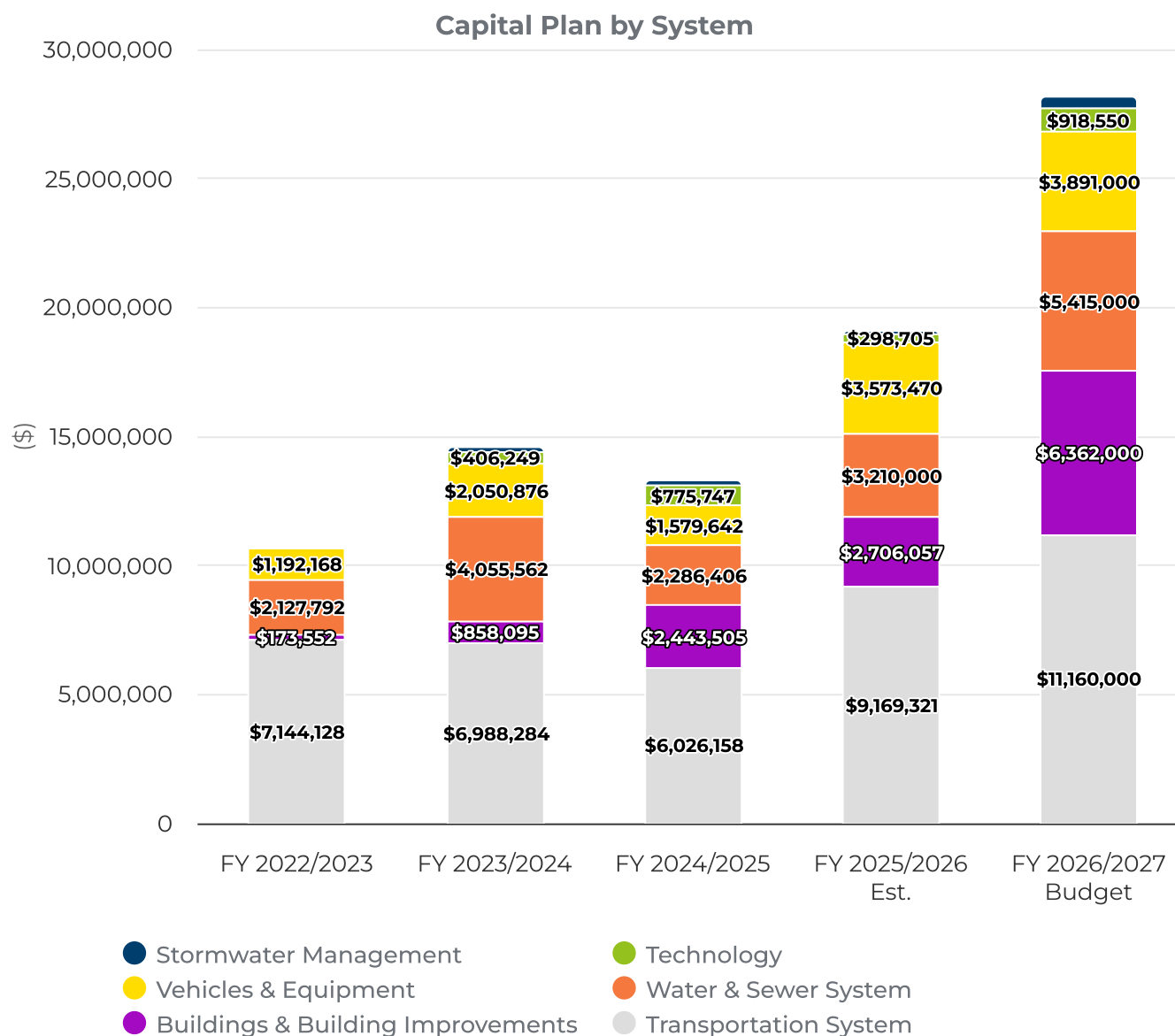
Capital Plan by Fund

Fund	FY 24/25	FY 25/26		FY 26/27	\$ Change	% of Prior Year Budget
	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	
Total All Funds	\$13,289,528	\$19,921,985	\$18,642,554	\$28,146,550	\$8,224,565	141.3%
122 - Motor Fuel Tax Fund	1,350,000	1,429,670	1,429,670	1,445,000	15,330	101.1%
124 - PD Restricted Revenue Fund	-	137,315	99,831	30,000	(107,315)	21.8%
131 - Capital Improvement Fund	7,753,909	11,637,000	10,222,047	15,752,400	4,115,400	135.4%
211 - Golf Course Fund	-	25,000	598,057	3,000,000	2,975,000	12000.0%
223 - Water & Sewer Capital Fund	2,909,479	4,651,500	3,831,597	6,041,300	1,389,800	129.9%
233 - Fleet Services Fund	1,276,141	2,041,500	2,461,352	1,877,850	(163,650)	92.0%



Capital Plan by System

Fund	FY 24/25	FY 25/26		FY 26/27	\$ Change	% of Prior Year Budget
	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	
Total All Funds	\$13,289,528	\$19,921,985	\$18,642,554	\$28,146,550	\$8,224,565	141.3%
TS - Transportation System	6,026,158	9,904,670	8,924,321	11,160,000	1,255,330	112.7%
Tech - Technology	775,747	488,500	298,705	918,550	430,050	188.0%
V&E - Vehicles & Equipment	1,579,642	3,198,815	3,548,470	3,891,000	692,185	121.6%
B&Bi - Buildings & Building Improve	2,443,505	2,133,000	2,506,057	6,362,000	4,229,000	298.3%
SWM - Stormwater Management System	178,070	200,000	155,000	400,000	200,000	200.0%
W&S - Water & Sewer System	2,286,406	3,997,000	3,210,000	5,415,000	1,418,000	135.5%



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 147 miles of concrete and paved sidewalks on local, county, and state roadways.

The Village's roadway network consists of paved local roadways and bridges that interconnect to Township, County, and State roadways. 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.

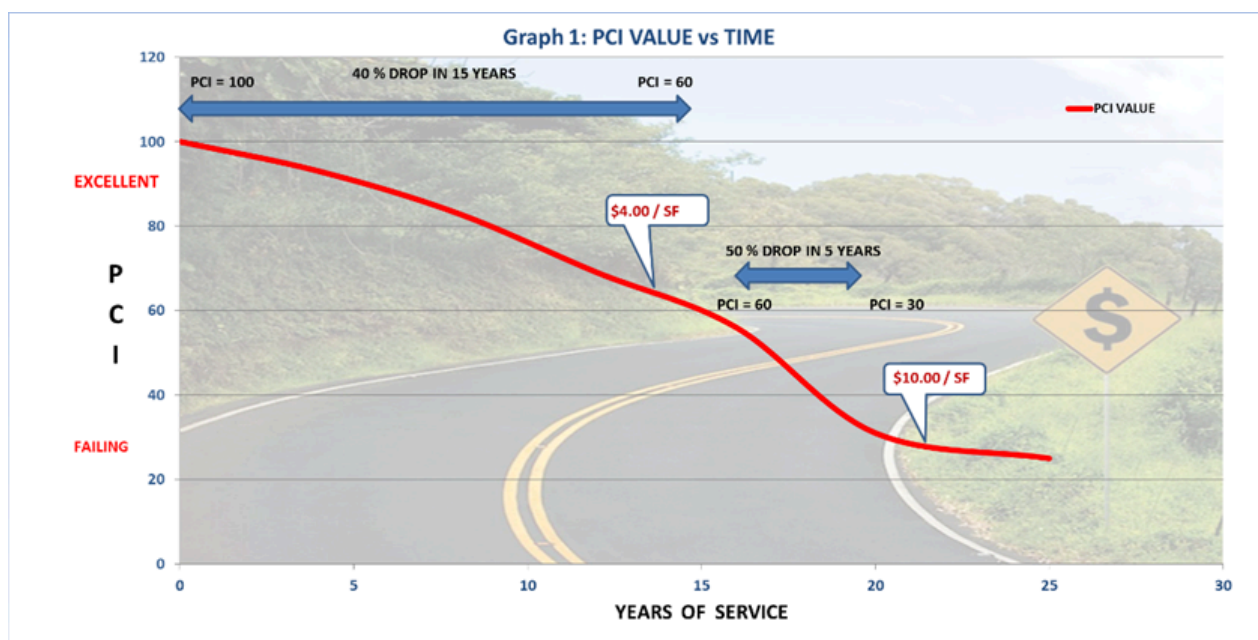
The priorities of the annual resurfacing/reconstruction program are based on a pavement condition index (PCI) survey conducted in 2025 that rated road surfaces on a scale of 1-100 with a ranking 100 being a perfect surface. Deterioration rates of pavements vary based on a combination of initial construction 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 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). As capital funding allows, the Village intends to strive for the six mile per year mark to maintain a 20 year replacement cycle.

Graph 1

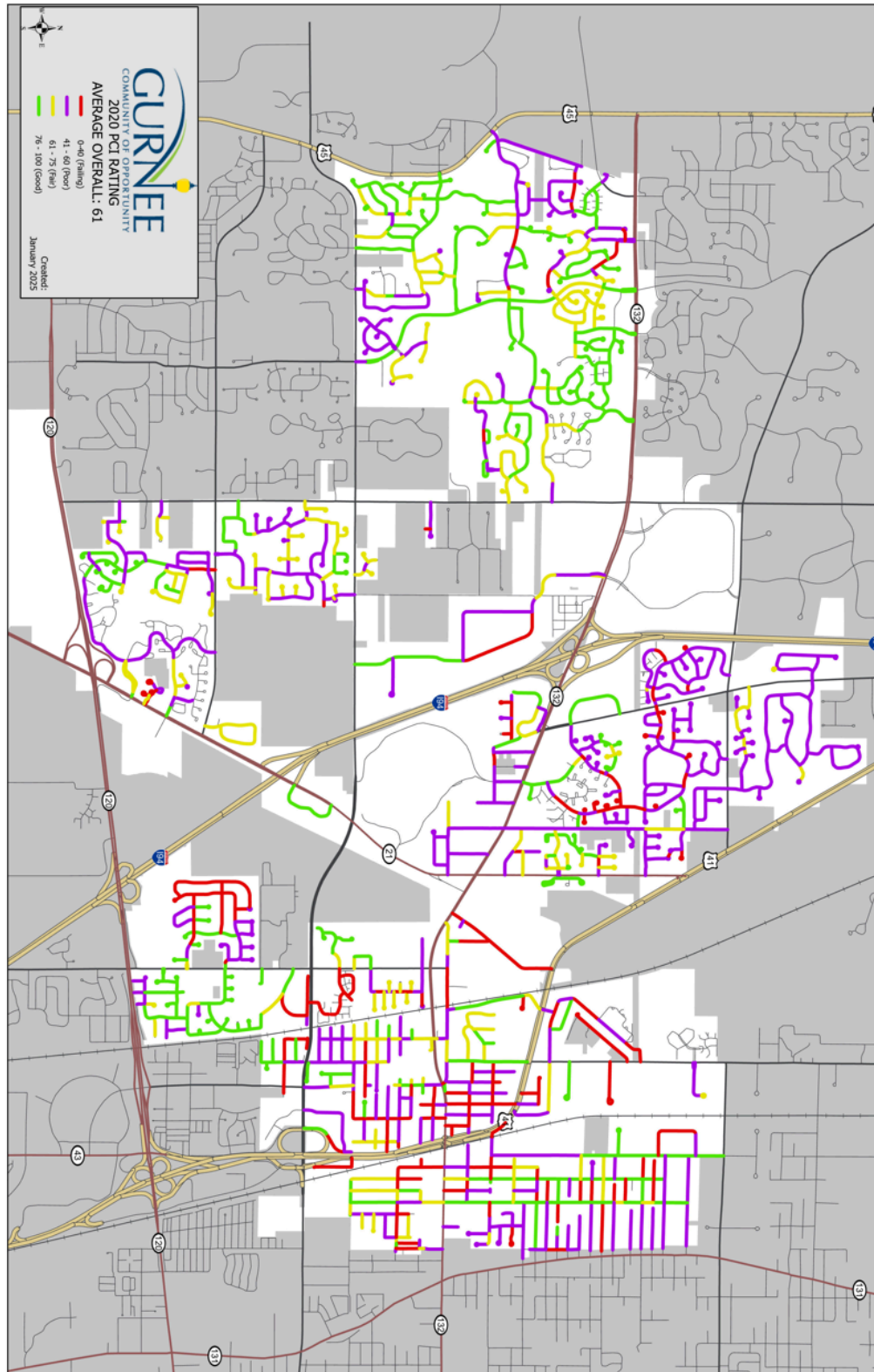


In the previous fiscal year, the Village resurfaced 8.8 miles and reconstructed 0.7 miles of roadway. The FY2026/2027 program will expand to include both resurfacing and reconstruction, covering approximately 6.25 miles of roadway improvements. By investing in rehabilitation and preventative maintenance, the Village aims to minimize the risk of large-scale pavement failures while adhering to an annual target of rehabilitating six miles of roadway at a cost of \$5 to \$6 million, with a 20-year lifecycle for the improvements.

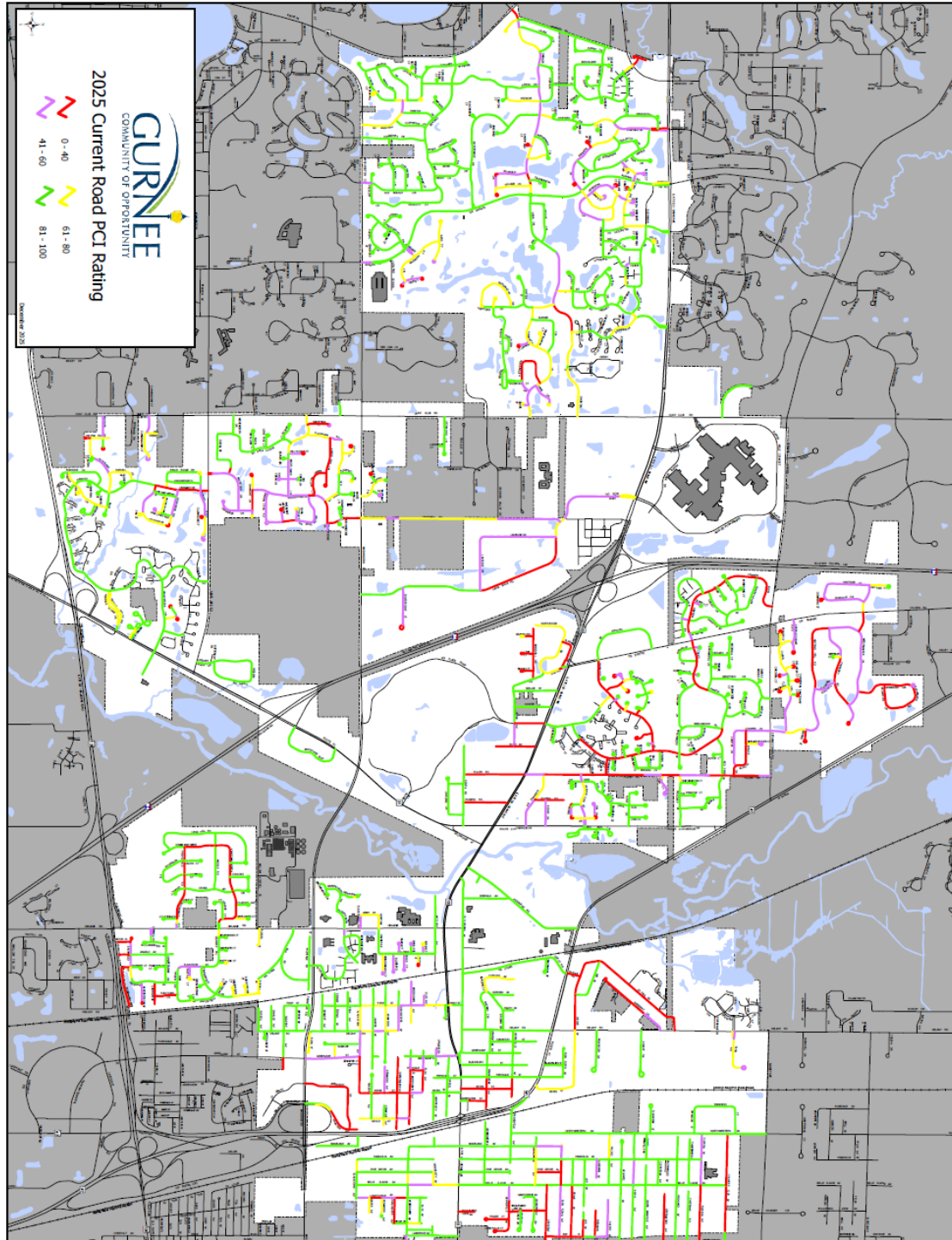
The FY2026/2027 program will be another robust road program for the Village. By consistently rehabilitating more than six miles of roadway, the Village is making significant progress in addressing deferred maintenance from smaller programs in past years.

The pavement condition map on the following page reflects survey work completed in 2025, updated to include improvements made since that study. The Village's current average Pavement Condition Index (PCI) rating is 72, up from an average of 61 in 2020. This eleven-point improvement is the result of preventative maintenance measures such as resurfacing, patching, reconstruction efforts and milder winters.

PCI Rating 2020



PCI Rating 2025



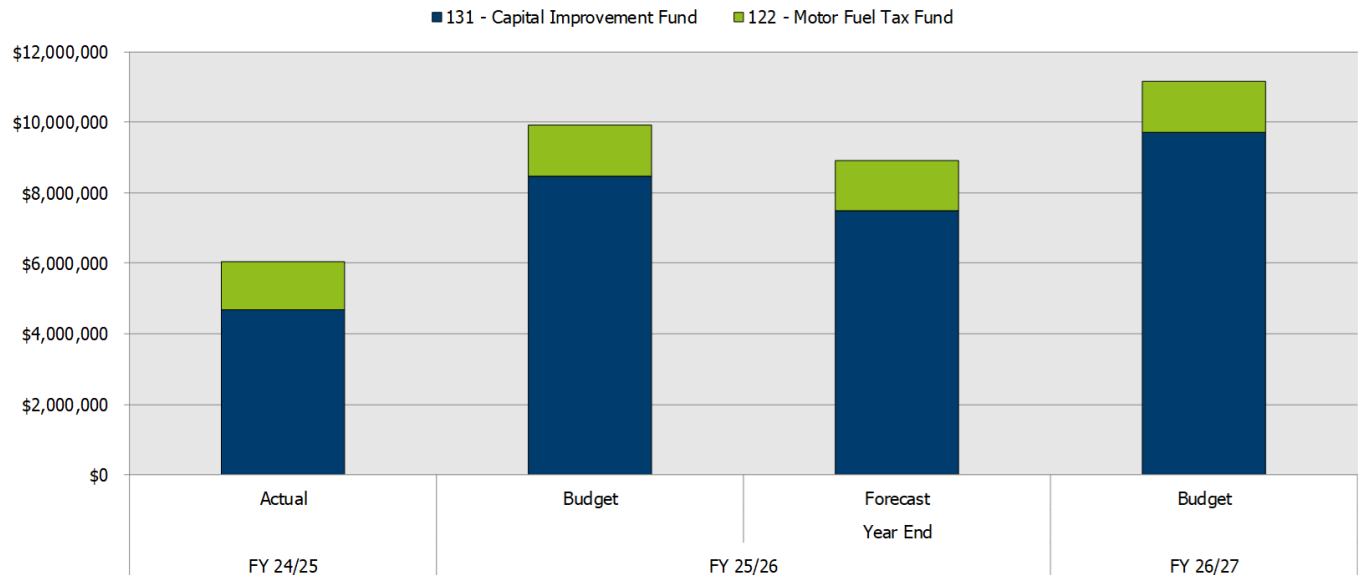
Transportation System Spending Projections

- FY 2026/2027 - \$11.09M
 - \$3.7M in resurfacing (5.0 miles)
 - \$5.0M in reconstruction (1.25 miles) of Fuller Road
 - \$1.17M in sidewalk and pedestrian path improvements, including ADA transition plan
 - \$915K in engineering consultant services

Operating Budget Impact: Street resurfacing and reconstruction has little impact on the operating budget. On a 20-year cycle, as streets are resurfaced, other streets are aging simultaneously. Small variation year to year in the amount of patching that is needed has minimal impact on operating budgets.

Transportation System		FY 24/25	FY 25/26		FY 26/27	\$ Change	
		Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	% of Prior Year Budget
Total Transportation System Expenditures		\$6,026,158	\$9,904,670	\$8,924,228	\$11,160,000	\$1,255,330	112.7%
122 - Motor Fuel Tax Fund		\$1,350,000	\$1,429,670	\$1,429,670	\$1,445,000	\$15,330	101.1%
12275400 - MFTPWAdministration	443012 - STREET SURFACING-MAINT	1,350,000	1,300,000	1,300,000	1,400,000	100,000	107.7%
12275471 - MFTPWHighGrowth	443012 - STREET SURFACING-MAINT	-	45,000	45,000	45,000	-	100.0%
12275472 - MFTPWRBuildIL	443012 - STREET SURFACING-MAINT	-	84,670	84,670	-	(84,670)	0.0%
131 - Capital Improvement Fund		\$4,676,158	\$8,475,000	\$7,494,558	\$9,715,000	\$1,240,000	114.6%
13175100 - CapitalPWAdministration	474004 - STREET LIGHTS	99,867	110,000	100,000	30,000	(80,000)	27.3%
13175150 - CapitalInfrastructure	472002 - INTERGOV COST SHARING	306,826	30,000	30,000	-	(30,000)	0.0%
13175150 - CapitalInfrastructure	443014 - PAVEMENT MARKING	65,630	75,000	33,234	25,000	(50,000)	33.3%
13175150 - CapitalInfrastructure	472013 - BRIDGE MAINTENANCE	-	25,000	25,000	25,000	-	100.0%
13175150 - CapitalInfrastructure	443015 - PUBLIC SIDEWALK	150,000	250,000	276,324	450,000	200,000	180.0%
13175150 - CapitalInfrastructure	472011 - SIDEWALK IMPROVEMENTS	403,430	550,000	325,000	720,000	170,000	130.9%
13175150 - CapitalInfrastructure	433008 - ENGINEERING CONSULTANT	559,915	1,320,000	1,205,000	915,000	(405,000)	69.3%
13175150 - CapitalInfrastructure	443012 - STREET SURFACING-MAINT	3,090,489	6,115,000	5,500,000	7,550,000	1,435,000	123.5%

Transportation 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'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

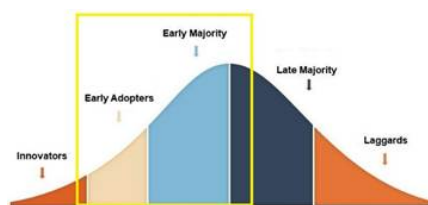
Village leadership has a longstanding commitment to utilizing technology to deliver services in an-effective and efficient manner. This emphasis is borne out in historical spending on technology and is reflected and emphasized in the Village's strategic plan.

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.

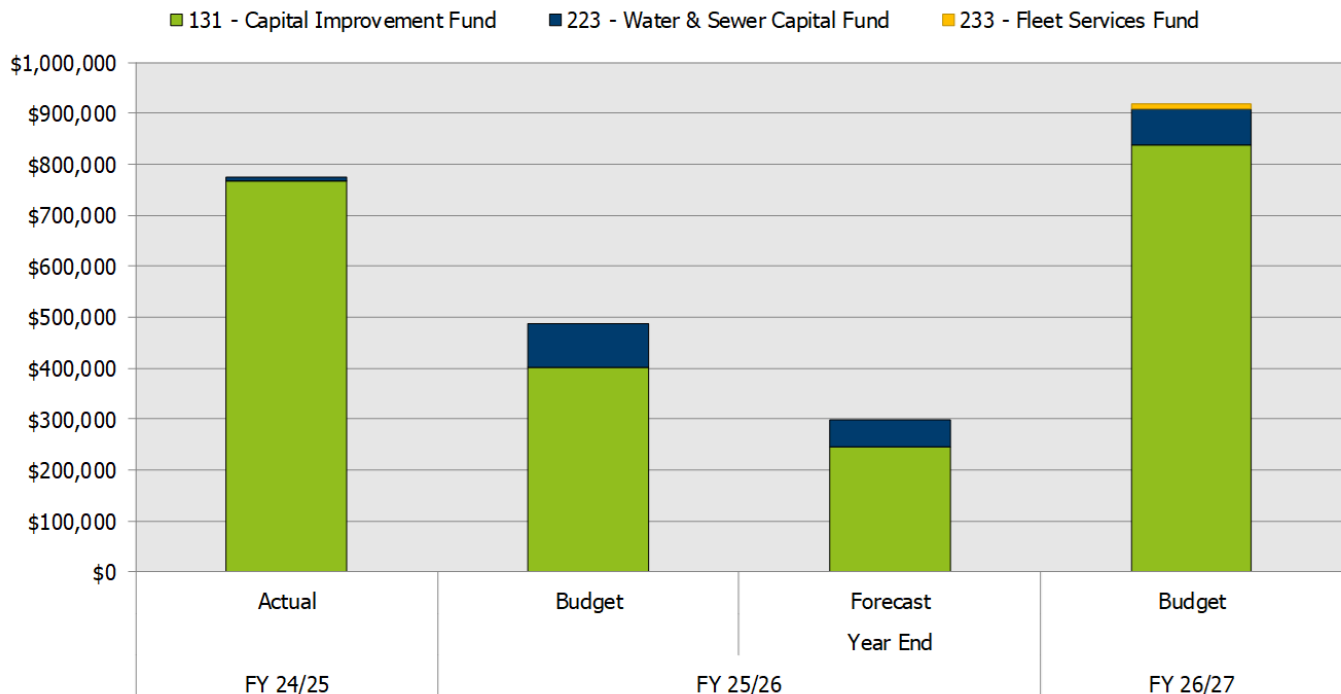
Technology Spending Projections

- FY 2026/2027 - \$919K
 - \$315K for network equipment and applications
 - \$139K for communications systems
 - \$155K for cyber security
 - \$85K on audio / visual equipment
 - \$66K for virtualization & storage
 - \$56K for security improvements
 - \$38K for department software and applications

Operating Budget Impact: As new technologies are implemented, it often comes with some sort of annual maintenance or subscription costs. These costs are captured in software maintenance and cloud services operating accounts. Impacts to these accounts are captured in the Departments Summary section of the budget document.

Technology	FY 24/25	FY 25/26		FY 26/27	\$ Change	% of Prior
	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	
Total Technology Expenditures	\$775,747	\$488,500	\$298,705	\$918,550	\$430,050	188.0%
131 - Capital Improvement Fund	\$767,629	\$401,500	\$244,608	\$838,400	\$436,900	208.8%
475024 - NETWORK EQUIPMENT/APPLICATIONS	14,027	155,000	100,000	305,000	150,000	196.8%
475025 - CYBER SECURITY EQUIP/APPS	35,786	80,000	40,000	110,000	30,000	137.5%
475027 - VIRTUALIZATION & STORAGE	17,074	62,000	35,000	65,500	3,500	105.6%
475005 - ENTERPRISE SOFTWARE SYS&APPS	-	-	-	50,000	50,000	0.0%
473006 - SECURITY IMPROVEMENTS	20,551	19,500	19,500	49,200	29,700	252.3%
475023 - AUDIO VISUAL EQUIPMENT	15,248	65,000	40,000	84,200	19,200	129.5%
475026 - COMMUNICATION SYSTEMS&SERVICES	640,357	20,000	7,000	137,000	117,000	685.0%
475028 - DEPARTMENT SOFTWARE SYS&APPS	24,587	-	3,108	37,500	37,500	0.0%
223 - Water & Sewer Capital Fund	\$8,117	\$87,000	\$54,097	\$71,300	-\$15,700	82.0%
475025 - CYBER SECURITY EQUIP/APPS	-	45,000	25,000	45,000	-	100.0%
475024 - NETWORK EQUIPMENT/APPLICATIONS	-	25,000	20,000	15,000	(10,000)	60.0%
473006 - SECURITY IMPROVEMENTS	3,401	3,000	3,097	6,800	3,800	226.7%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	10,000	2,000	2,000	(8,000)	20.0%
475029 - DEPARTMENT HARDWARE&EQUIP	-	-	-	1,500	1,500	0.0%
475023 - AUDIO VISUAL EQUIPMENT	1,990	1,000	1,000	1,000	-	100.0%
473004 - SYSTEM SECURITY IMPROV.	-	-	-	-	-	0.0%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	-	-	-	0.0%
475027 - VIRTUALIZATION & STORAGE	2,727	3,000	3,000	-	(3,000)	0.0%
233 - Fleet Services Fund	\$0	\$0	\$0	\$8,850	\$8,850	0.0%
475028 - Department Software Sys&Apps	-	-	-	8,850	8,850	0.0%

Technology 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 upfitting 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.

Department	Count	Replacement Value
Police Department	45	\$3,850,000
Fire Department	22	\$11,795,000
Public Works*	78	\$13,050,000
Total	145	\$28,695,000

*Some Vehicles & Equipment is shared between the Streets and Utilities divisions

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 along with software that rates vehicles based on American Public Works Association standards for vehicle replacement. 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.

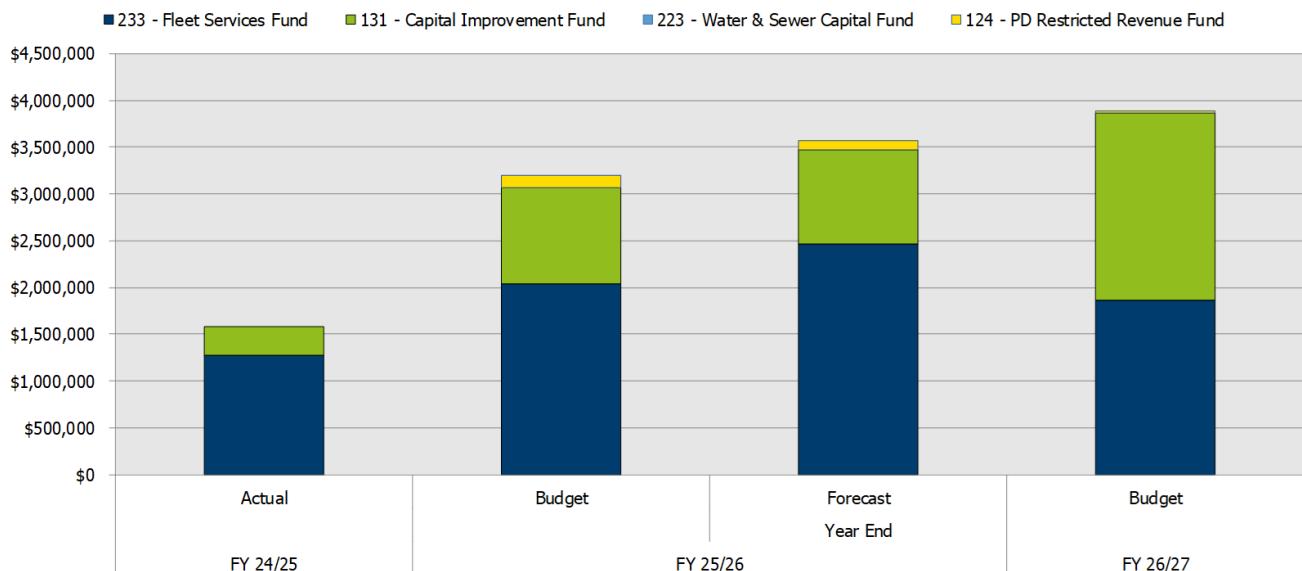
Vehicles & Equipment Spending Projections

- FY 2027/2027 - \$3.89M
 - Police Department - \$855K
 - Seven patrol vehicles, rifle replacement, drone as a first responder
 - Fire Department - \$1.79M
 - One engine and command vehicle, AED & CPR device upgrades, pre-emption and warning sirens
 - Public Works - \$1.23M
 - One 1-Ton truck, three 5-Yard truck upfitting, three pickup trucks, two zero turn mowers, one tractor and loader attachments

Operating Budget Impact: Updating the fleet and reducing the average age of the fleet has a positive impact on operating budgets. Vehicle maintenance and parts expenses are maintained or lower as a result of a newer fleet. Barring a one-time complete refresh of any portion of the fleet, which is not financially feasible, the variances from year to year are insignificant.

Vehicles & Equipment	FY 24/25		FY 25/26		FY 26/27	\$ Change	
	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	% of Prior Year Budget	
Total Vehicles & Equipment Expenditures	\$1,579,642	\$3,198,815	\$3,573,470	\$3,891,000	\$692,185	121.6%	
124 - PD Restricted Revenue Fund	\$0	\$137,315	99,831	30,000	(\$107,315)	21.8%	
12440150 - PD Forfeiture IL/Local	475102 - MACHINERY & EQUIPMENT	-	10,000	-	10,000	-	100.0%
12440160 - PD Forfeiture State	475102 - MACHINERY & EQUIPMENT	-	38,000	38,000	10,000	(28,000)	26.3%
12440160 - PD Forfeiture State	475202 - VEHICLES	-	76,315	48,581	-	(76,315)	0.0%
12440170 - PD Forfeiture Federal	475102 - MACHINERY & EQUIPMENT	-	13,000	13,250	10,000	(3,000)	76.9%
131 - Capital Improvement Fund	\$303,502	\$1,020,000	1,012,288	\$1,992,000	\$972,000	195.3%	
13140100 - CapitalPDAdministration	475102 - MACHINERY & EQUIPMENT	-	150,000	150,000	207,000	57,000	138.0%
13150100 - CapitalFDAdministration	475202 - VEHICLES	238,252	455,000	455,000	1,480,000	1,025,000	325.3%
13150100 - CapitalFDAdministration	475014 - FIRE FIGHTING GEAR	65,250	360,000	352,288	250,000	(110,000)	69.4%
13150100 - CapitalFDAdministration	475017 - WARNING SIRENS	-	25,000	25,000	25,000	-	100.0%
13150100 - CapitalFDAdministration	475016 - MATCHING GRANT PROGRAM	-	25,000	25,000	25,000	-	100.0%
13150100 - CapitalFDAdministration	475010 - PRE-EMPTION SYSTEM	-	5,000	5,000	5,000	-	100.0%
233 - Fleet Services Fund	\$1,276,141	\$2,041,500	\$2,461,352	\$1,869,000	(\$172,500)	91.6%	
23340100 - FleetPDAdministration	475202 - VEHICLES	568,499	574,500	707,000	593,200	18,700	103.3%
23340100 - FleetPDAdministration	465019 - VEHICLE TECHNOLOGY	-	-	-	42,800	42,800	0.0%
23375100 - FleetPWAdministration	475202 - VEHICLES	207,883	585,000	645,000	671,000	86,000	114.7%
23375100 - FleetPWAdministration	475103 - HEAVY EQUIPMENT	234,534	75,000	234,500	116,000	41,000	154.7%
23375500 - FleetW&SAdmin	475202 - VEHICLES	207,883	787,000	812,352	421,000	(366,000)	53.5%
23375500 - FleetW&SAdmin	475103 - HEAVY EQUIPMENT	57,342	20,000	62,500	25,000	5,000	125.0%

Vehicles & Equipment 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.

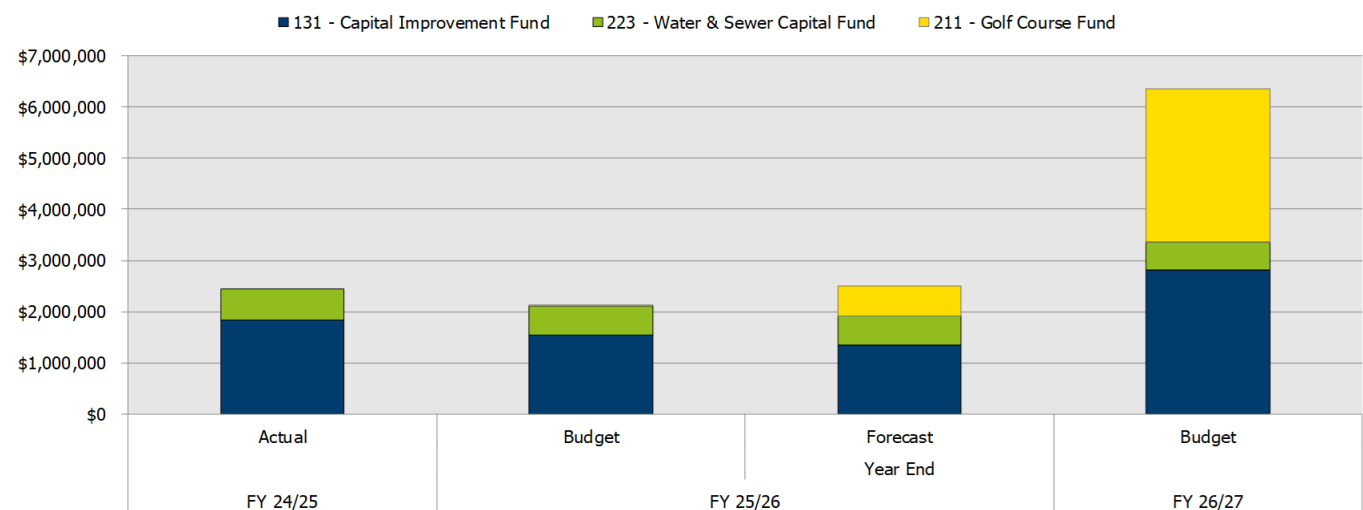
Buildings & Building Improvements Spending Projections

- FY 2026/2027 - \$6.36M
 - Administration
 - \$3.00M for Bittersweet irrigation system
 - \$750K for phase 1 renovations to Village Hall
 - Police Department
 - \$116K for the Flock real time info center at the Police Department
 - \$100K for UPS and portable generator integration
 - \$86K for carpet and HVAC replacements
 - Fire Department
 - \$840K for Fire Station #2 remodel, masonry work at Fire Station #1 and maintenance
 - Public Works
 - \$1.00M for the reconstruction of the 32-year-old fuel island at Public Works
 - \$120K for generator installs
 - \$100K for replacement of trench drains
 - \$100K for mezzanine and stair removal, and garage doors

Operating Budget Impact: Regular building maintenance and upgrades reduce the day-to-day maintenance needed on each facility.

Buildings & Improvements			FY 24/25	FY 25/26		FY 26/27	\$ Change	
			Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	% of Prior Year Budget
Total Buildings & Improvements Expenditures			\$2,443,505	\$2,133,000	\$2,506,057	\$6,362,000	\$4,229,000	298.3%
131 - Capital Improvement Fund			\$1,828,550	\$1,540,500	\$1,340,500	\$2,807,000	\$1,266,500	182.2%
13110100 - CapitalAdministration	473003 - BUILDING IMPROVEMENTS		905,731	100,000	100,000	750,000	650,000	750.0%
13140100 - CapitalPDAministration	473003 - BUILDING IMPROVEMENTS		230,642	493,000	493,000	602,000	109,000	122.1%
13150100 - CapitalFDAministration	473003 - BUILDING IMPROVEMENTS		197,354	590,000	590,000	1,090,000	500,000	184.7%
13175100 - CapitalPWAdministration	473003 - BUILDING IMPROVEMENTS		494,823	357,500	157,500	365,000	7,500	102.1%
211 - Golf Course Fund			\$0	\$25,000	\$598,057	\$3,000,000	\$2,975,000	12000.0%
21113000 - GolfAdministration	473003 - Building Improvements		-	25,000	598,057	3,000,000	2,975,000	12000.0%
21113000 - GolfAdministration	474006 - Golf Course Improvements		-	-	-	-	-	0.0%
223 - Water & Sewer Capital Fund			\$614,955	\$567,500	\$567,500	\$555,000	(\$12,500)	97.8%
22375500 - W&SCapitalPublicWorks	473003 - Building Improvements		614,955	567,500	567,500	555,000	(12,500)	97.8%

Buildings & Improvements 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 maintain functionality and 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 therefore 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 2023. 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.

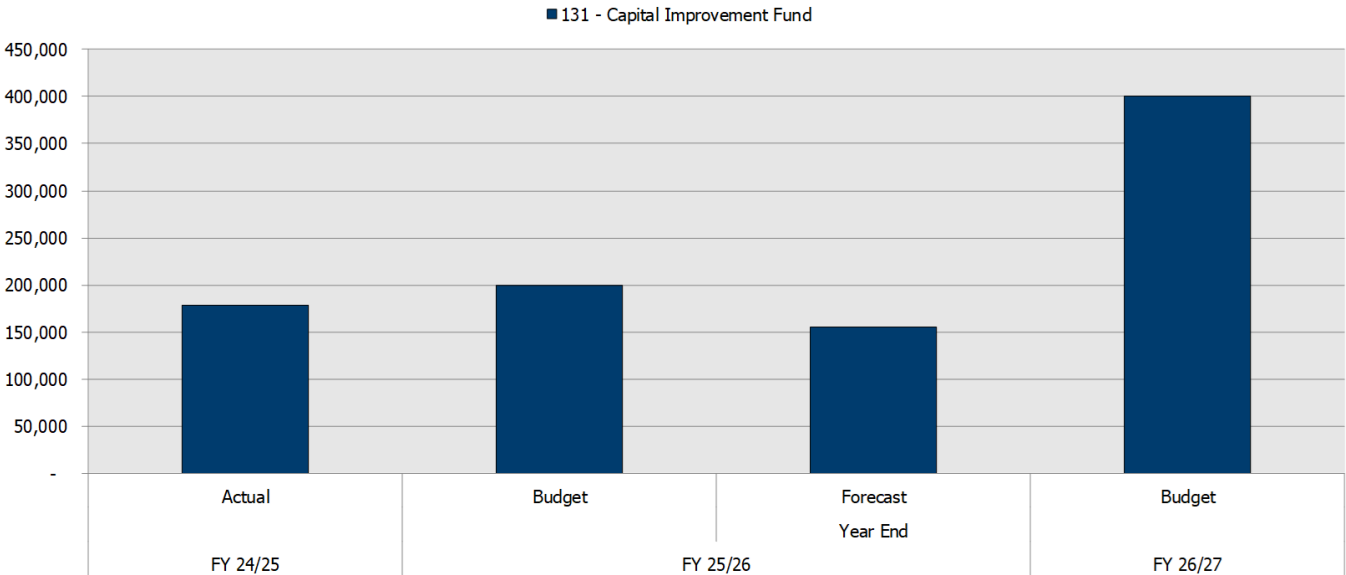
Stormwater Management System Spending Projections

- FY 2026/2027 - \$400K
 - \$150K Grove Avenue and other detention improvements
 - \$200K for Gowe Beach improvements

Operating Budget Impact: Stormwater management projects have little impact on the operating budgets of the Village. However, in the case where projects limit potential flood damage, it can have an impact reducing the resources needed to respond to flood events.

Stormwater Management System	FY 24/25	FY 25/26		FY 26/27	\$ Change	% of Prior
	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total Stormwater System Expenditures	\$178,070	\$200,000	\$155,000	\$400,000	\$200,000	200.0%
131 - Capital Improvement Fund	178,070	200,000	155,000	400,000	200,000	200.0%
13175150 - CapitalInfrastructure	472007 - DETENTION IMPROVEMENTS	-	-	200,000	200,000	0.0%
13175150 - CapitalInfrastructure	472006 - DRAINAGE IMPROVEMENTS	178,070	150,000	150,000	-	100.0%
13175150 - CapitalInfrastructure	471002 - LAND ACQUISITION	-	50,000	50,000	-	100.0%

Stormwater System 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.

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.

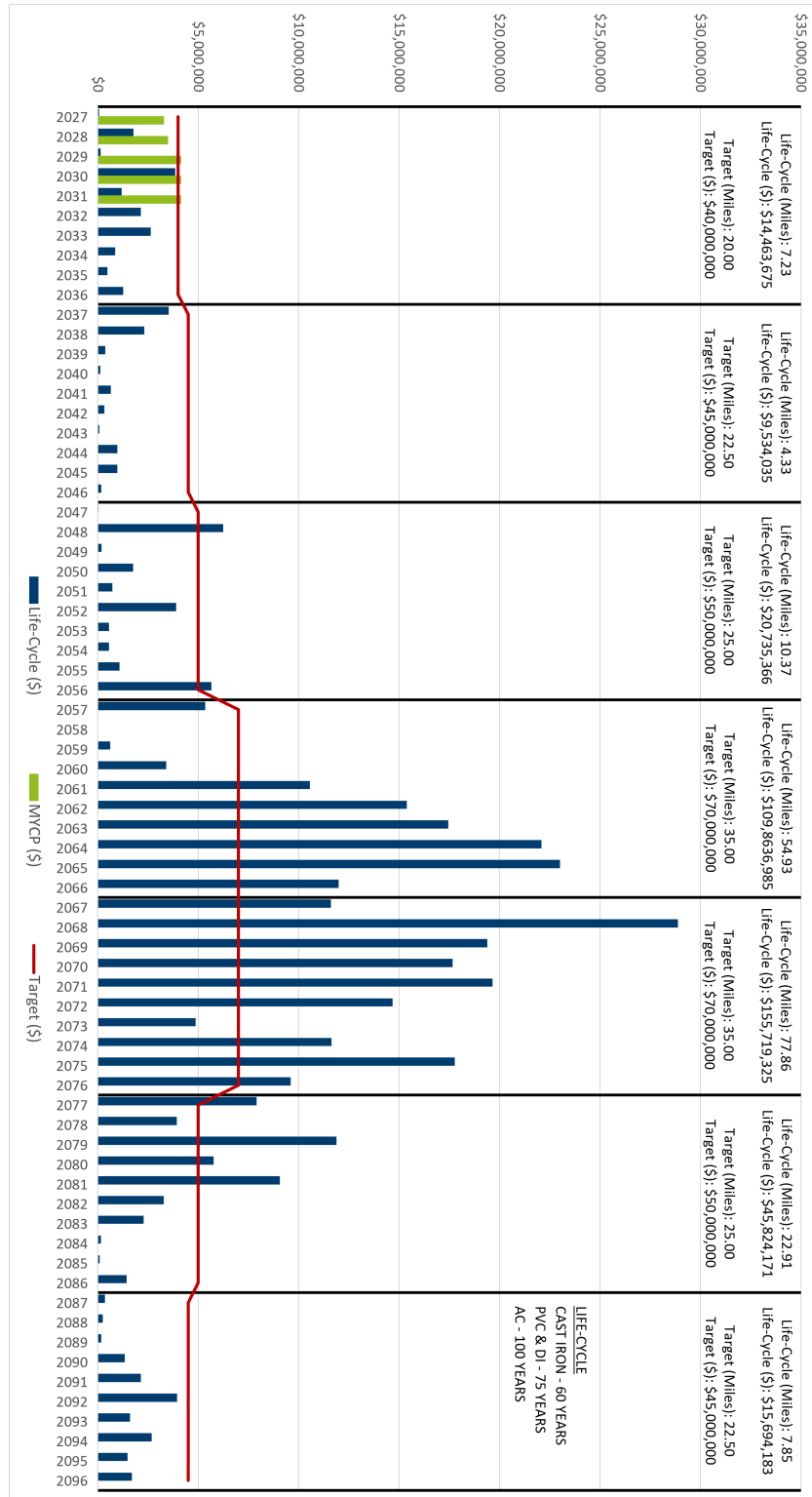
As portions of the existing sewer system approach 60 years of age, the recent focus of capital expenditures has been evaluating and maintaining the existing system. The sewer system is one area where technology has really made a difference and the use of robotic and trenchless technologies allows the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

Assumptions & Approach

Funding for Water & Sewer related capital comes from a portion of rates charged to customers. In 2025, the Village approved an additional 0.5% home rule sales tax and dedicated half to capital and infrastructure. The primary focus of the additional funding will be replacing cast iron water main and smoothing out the water main replacement cycle that naturally spikes based on the development of the community. The charts on the following pages shows the life-cycle and smoothing the Village hopes to achieve through this additional funding.

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.

Water Main Replacement Plan 2027-2096



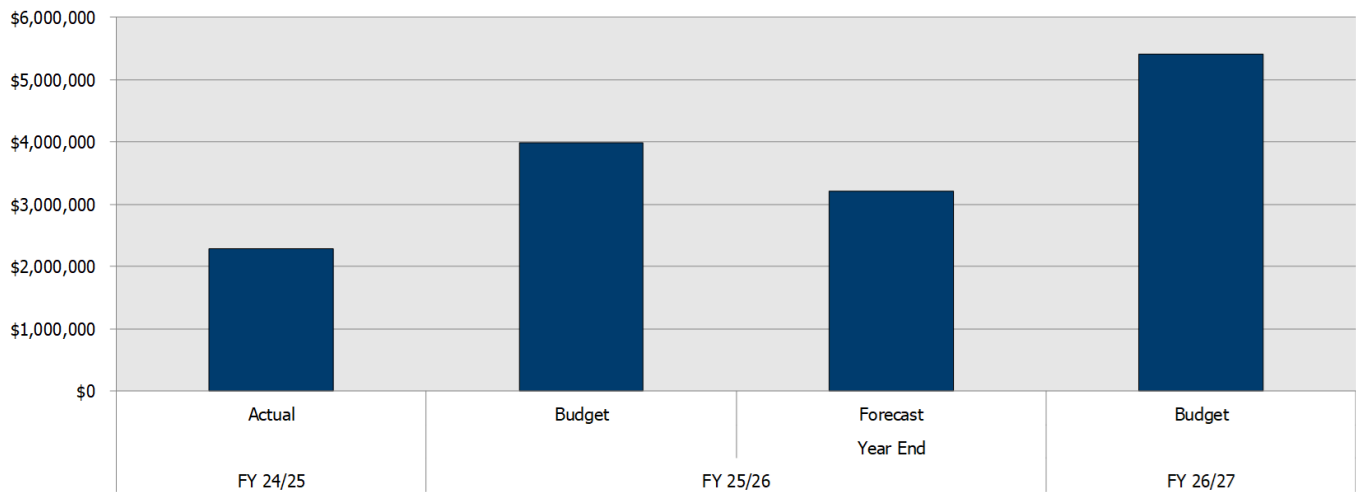
Water & Sewer System Spending Projections

- FY 2026/2027 - \$5.42M
 - \$3.3M in watermain improvements, including the Estes Road area & Fuller Road
 - \$1.5M for year 1 of the mass meter changeout program
 - \$325K in SCADA system upgrades in accordance with the 2024 SCADA Optimization Master Plan
 - \$150K for sanitary sewer lining
 - \$100K for intergovernmental share of improvements at Stearns & Route 41 and Washington & Hunt Club

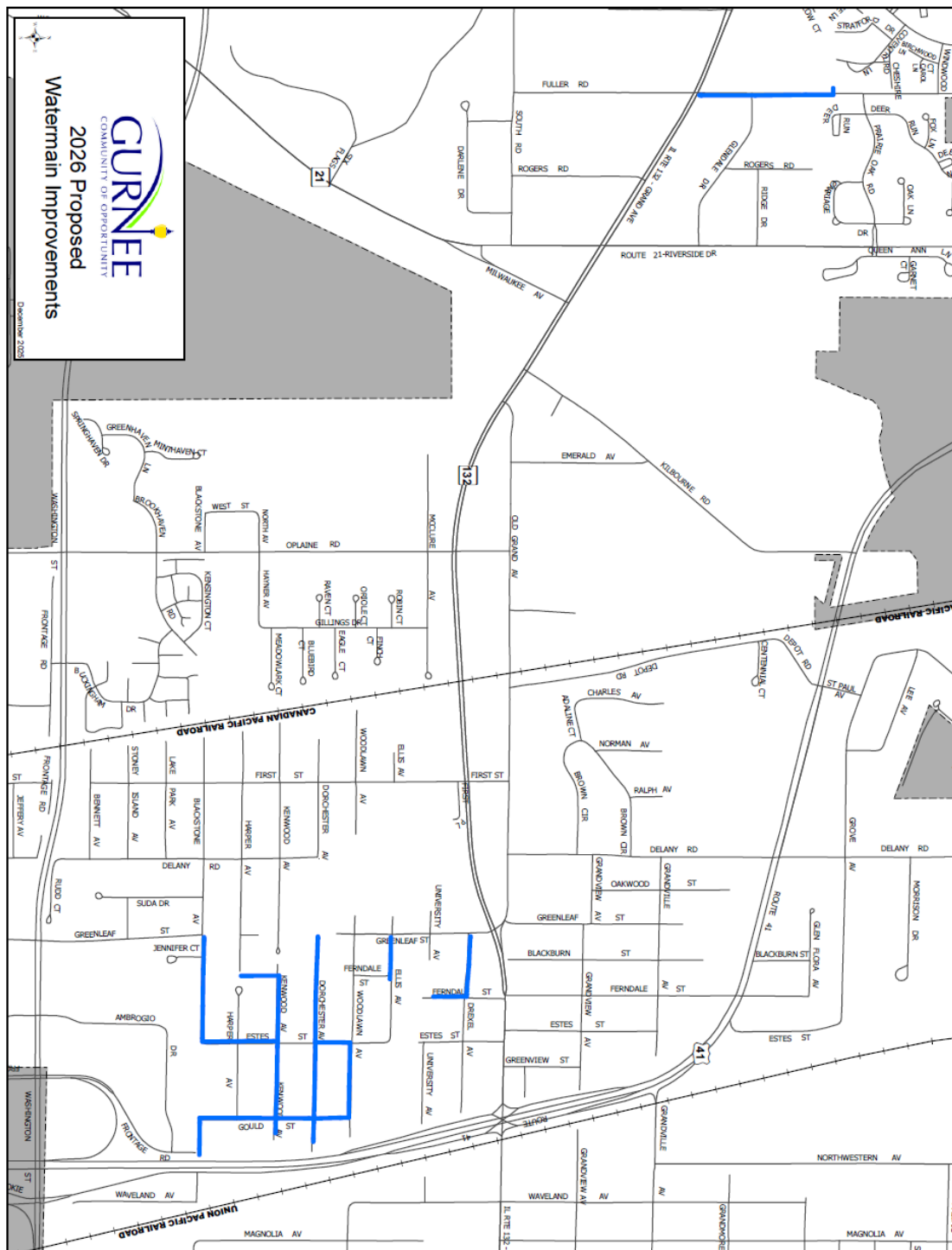
Water & Sewer System	FY 24/25	FY 25/26		FY 26/27	\$ Change	
	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	% of Prior Year Budget
Total Water & Sewer System Expenditures	\$2,286,406	\$3,997,000	\$3,210,000	\$5,415,000	\$1,418,000	135.5%
223 - Water & Sewer Capital Fund	\$2,286,406	\$3,997,000	\$3,210,000	5,415,000	\$1,418,000	135.5%
22375500 - W&SCapitalPublicWorks 472004 - ENGINEERING STUDIES	-	60,000	60,000	40,000	(20,000)	66.7%
22375500 - W&SCapitalPublicWorks 472002 - INTERGOV COST SHARING	936,756	100,500	-	100,000	(500)	99.5%
22375500 - W&SCapitalPublicWorks 475022 - SCADA SYSTEM	285	480,774	150,000	325,000	(155,774)	67.6%
22375500 - W&SCapitalPublicWorks 472003 - UTILITY IMPROVEMENT	1,349,365	3,355,726	3,000,000	4,950,000	1,594,274	147.5%

Water & Sewer System Spending

■ 223 - Water & Sewer Capital Fund



Water & Sewer System Plan Details - 2026 Construction Season Projects (FY2027)



Multi-Year Plan Capital Improvement Plan

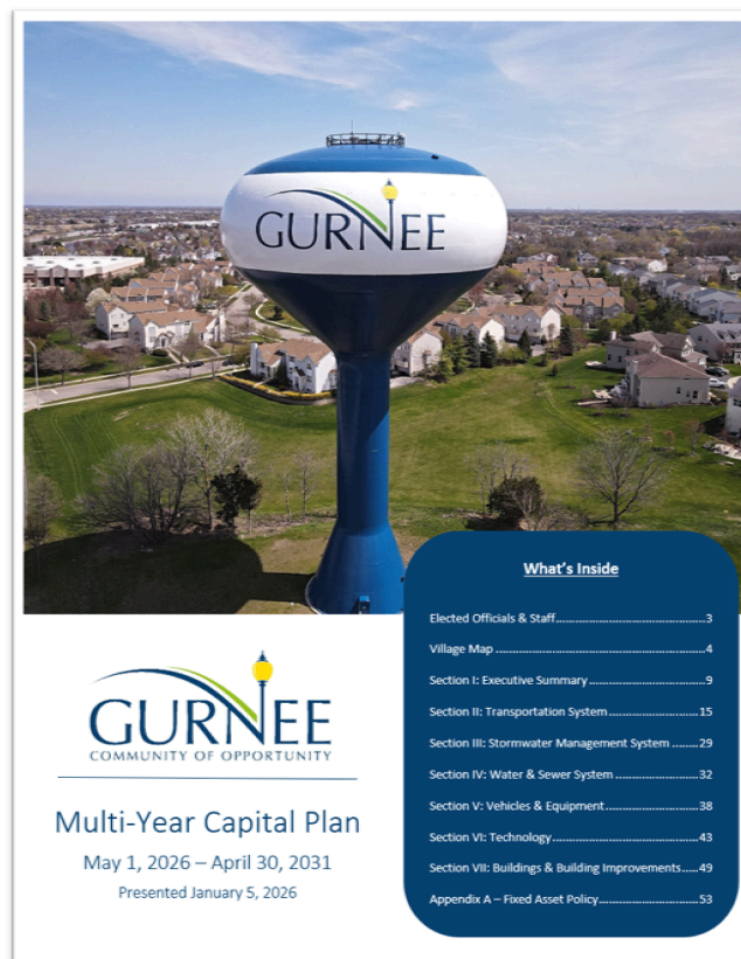
Annually the Village produces a Multi-Year Capital Plan (MYCP) prior to the kickoff of the annual budget process. The purpose of preparing a MYCP is to assist decision makers in identifying resources needed to maintain infrastructure, services and service levels, potential future funding challenges and policy considerations.

It is important to note the MYCP is a long-term planning document that is intended to be fluid and constantly changing based on the availability of funding and other unforeseen considerations. Individual projects or purchases are vetted during the preparation of the Annual Budget and formally approved by the Village Board.

The MYCP encompasses the Village's main infrastructure systems; Transportation, Stormwater Management and Water and Sewer, as well as capital items such as Vehicles and Equipment, Technology and Buildings and Building Improvements. Items included in the MYCP meet the Village's criteria of a capital asset as described in the Village's Fixed Asset Policy.

For the upcoming fiscal year, the plan represents those items to be considered with the Annual Budget. Beyond that, items that are currently known are included in the appropriate year. Remaining funding is allocated based on general intent and historical need. Anticipated replacement costs are shown in today's dollars, meaning there is no adjustment for inflation built into the plan.

The most recent MYCP can be found on the Village's website at the following link: [Multi-Year Capital Plan](#)

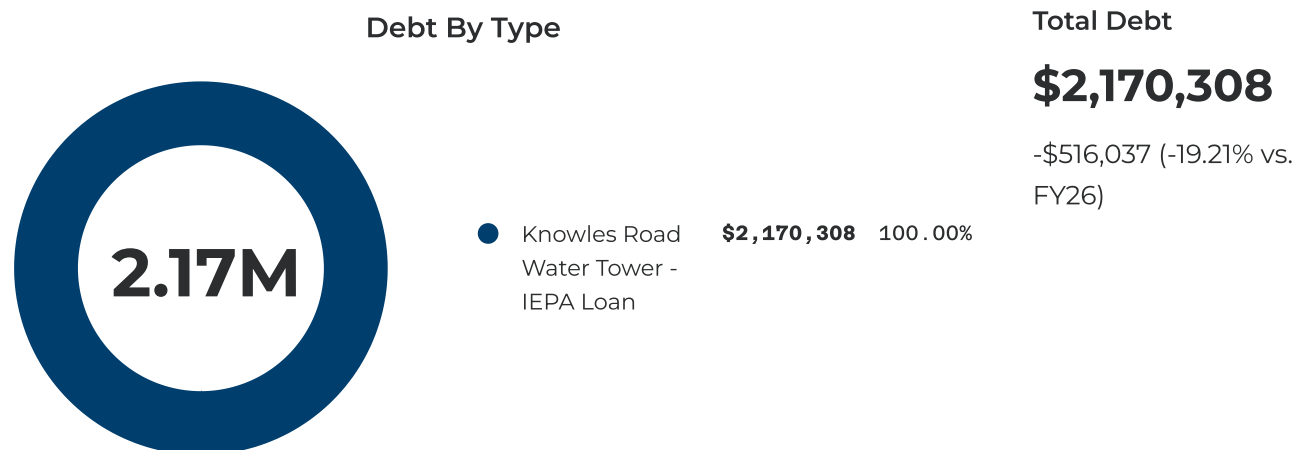


Debt

Debt By Type

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.



Fund Name	FY2025 Actual	FY2026 Projected	FY2027 Budget	FY2028 Planned	FY2029 Planned	FY2030 Planned	FY2031 Planned
Knowles Road Water Tower - IEPA Loan	\$3,193,017	\$2,686,345	\$2,170,308	\$1,644,731	\$1,109,440	\$564,254	\$0
Total Debt	\$3,193,017	\$2,686,345	\$2,170,308	\$1,644,731	\$1,109,440	\$564,254	\$0

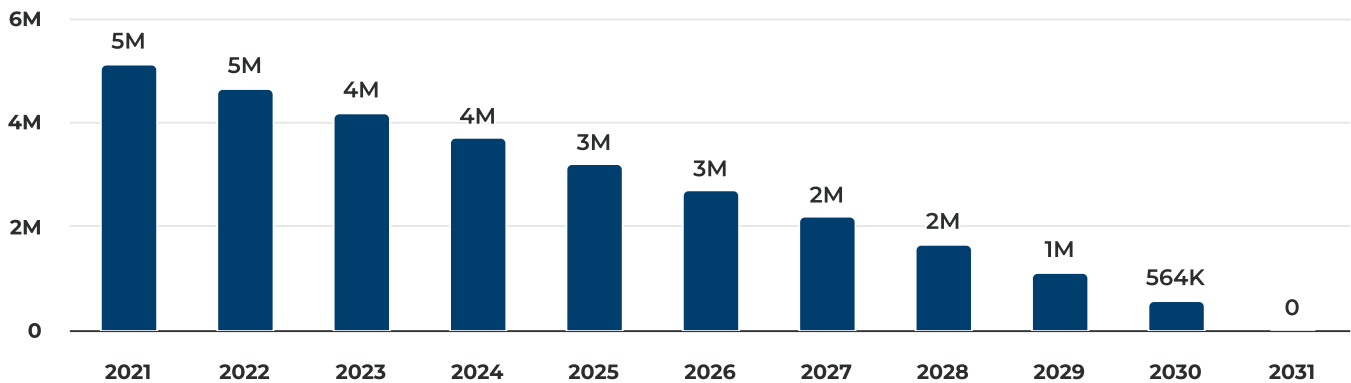
Knowles Road Water Tower - IEPA Loan

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: \$5,227,548

Fixed Loan Rate: 1.84%

Term: 20 years



Fund Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	FY2028 Planned	FY2029 Planned	FY2030 Planned	FY2031 Planned
Beginning Balance	\$0	\$5,129,401	\$4,658,523	\$4,178,940	\$3,690,493	\$3,193,017	\$2,686,345	\$2,170,308	\$1,644,731	\$1,109,440	\$564,254
Issuances	\$5,227,548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retirements	-\$98,147	-\$220,878	-\$229,582	-\$238,447	-\$247,476	-\$256,672	-\$266,037	-\$275,576	-\$285,291	-\$295,186	-\$305,263
Additional Principal Retirement	\$0	-\$250,000	-\$250,000	-\$250,000	-\$250,000	-\$250,000	-\$250,000	-\$250,000	-\$250,000	-\$250,000	-\$258,991
Total Debt	\$5,129,401	\$4,658,523	\$4,178,940	\$3,690,493	\$3,193,017	\$2,686,345	\$2,170,308	\$1,644,731	\$1,109,440	\$564,254	\$0

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.

MEASUREMENT 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

IPBC	Intergovernmental Personnel Benefits Cooperative
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
LAKECOMM	Lake County Consolidated Communications
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