

VILLAGE OF GURNEE



ANNUAL BUDGET FISCAL YEAR 2021/22

May 1, 2021 - April 30, 2022

Adopted: April 12, 2021

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

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

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TABLE OF CONTENTS

SECTION 1: TRANSMITTAL LETTER

TRANSMITTAL LETTER	9
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SECTION 2: ORGANIZATION & SERVICES

VILLAGE LOCATION AND BOUNDARIES.....	27
LIST OF PRINCIPAL OFFICIALS	28
ORGANIZATIONAL CHART	29
BOARD & COMMISSION STRUCTURE	30
VILLAGE BACKGROUND & OVERVIEW	31
OPERATIONAL OVERVIEW	43
<i>Administration Department</i>	<i>44</i>
<i>Community Development Department</i>	<i>45</i>
<i>Police Department.....</i>	<i>46</i>
<i>Fire Department.....</i>	<i>47</i>
<i>Public Works Department.....</i>	<i>48</i>

SECTION 3: STRATEGIC PLAN

OVERVIEW.....	51
<i>PURPOSE & OBJECTIVE.....</i>	<i>51</i>
<i>VISION STATEMENT.....</i>	<i>52</i>
<i>MISSION STATEMENT.....</i>	<i>53</i>
<i>CORE VALUES</i>	<i>54</i>
<i>KEY PERFORMANCE AREAS.....</i>	<i>55</i>
<i>PLAN DEVELOPMENT PROCESS.....</i>	<i>56</i>
STRATEGIC INITIATIVES FOR FY 2017-2021 – FEBRUARY 2021 PROGRESS REPORT #7.....	59
<i>EXCEPTIONAL VILLAGE SERVICES AND STAFF.....</i>	<i>60</i>
<i>FISCAL SUSTAINABILITY.....</i>	<i>70</i>
<i>WELL-MAINTAINED INFRASTRUCTURE</i>	<i>78</i>
<i>SAFE AND LIVABLE COMMUNITY</i>	<i>90</i>
<i>HIGH QUALITY LIFESTYLE.....</i>	<i>100</i>

SECTION 4: BUDGET PROCESS & STRUCTURE

BUDGET PROCESS	111
BUDGET TIMELINE.....	112
BUDGET SECTIONS	113
BASIS OF BUDGETING & FUND STRUCTURE	114
CURRENT VILLAGE FUNDS.....	115
RELATIONSHIP BETWEEN FUNDS AND DEPARTMENTS	117
ACCOUNT NUMBERS.....	117
LONG RANGE FINANCIAL GOALS	118
LONG RANGE FINANCIAL POLICIES.....	119

SECTION 5: EXECUTIVE OVERVIEW

EXECUTIVE OVERVIEW	123
REVENUE SUMMARY	125
EXPENDITURE SUMMARY	131
PERSONNEL HISTORY	138
DEBT POSITION	140
FUND BALANCE PROJECTION BY FUND	141

SECTION 6: BUDGET SUMMARY

GENERAL FUND (110)	145
<i>Explanation of Revenue Categories</i>	145
<i>Explanation of Expense Categories</i>	155
<i>Departmental Overview</i>	159
<i>Departmental Overview</i>	160
<i>Administration</i>	160
<i>Information Systems</i>	162
<i>Public Information</i>	164
<i>Contractual Obligations</i>	165
<i>Planning/Building Safety</i>	165
<i>Engineering</i>	167
<i>Police Department</i>	169
<i>Communications</i>	170
<i>Fire Department</i>	172
<i>Foreign Fire Insurance</i>	173
<i>Public Works Department</i>	173
<i>Vehicle Maintenance</i>	175
<i>Municipal Building Maintenance</i>	175
911 FUND (121)	176
MOTOR FUEL TAX FUND (122)	178
IMPACT FEE FUND (123)	179
POLICE DEPARTMENT RESTRICTED REVENUE FUND (124)	180
CAPITAL IMPROVEMENT FUND (131)	182
BOND FUND (141)	183
SPECIAL SERVICE AREA #2 (142)	184
GOLF COURSE FUND (211)	185
WATER & SEWER OPERATING FUND (221)	186
WATER & SEWER CAPITAL FUND (223)	188
FLEET SERVICES FUND (233)	189
POLICE PENSION FUND (307)	191
FIRE PENSION FUND (308)	192
NORTHEAST LAKE COUNTY CONSOLIDATED EMERGENCY TELEPHONE SYSTEMS BOARD	194

SECTION 7: CAPITAL IMPROVEMENT BUDGET SUMMARY

CAPITAL IMPROVEMENT SUMMARY	199
CAPITAL BUDGET BY FUND	201
CAPITAL BUDGET BY SYSTEM	201
TRANSPORTATION SYSTEM OVERVIEW	202
<i>Transportation System Detail</i>	203
STORMWATER MANAGEMENT SYSTEM OVERVIEW	205
<i>Stormwater Management System Detail</i>	206
VEHICLES & EQUIPMENT OVERVIEW	207
<i>Vehicles & Equipment Detail</i>	208
TECHNOLOGY OVERVIEW	210
<i>Technology Detail</i>	211
BUILDING & IMPROVEMENTS OVERVIEW	213
<i>Building & Improvements Detail</i>	214
WATER & SEWER SYSTEM OVERVIEW	215
<i>Water & Sewer System Detail</i>	216

SECTION 8: LINE ITEM BUDGET

GENERAL FUND (110)	221
911 FUND (121)	233

MOTOR FUEL TAX FUND (122).....	234
IMPACT FEE FUND (123)	234
POLICE DEPARTMENT RESTRICTED REVENUE FUND (124)	234
CAPITAL IMPROVEMENT FUND (131).....	235
BOND FUND (141)	236
SPECIAL SERVICE AREA #2 (142).....	236
GOLF COURSE FUND (211).....	237
WATER & SEWER OPERATING FUND (221).....	237
WATER & SEWER CAPITAL FUND (223)	239
FLEET SERVICES FUND (233).....	240
POLICE PENSION FUND (307)	241
FIRE PENSION FUND (308)	242
NORTHEAST LAKE COUNTY CONSOLIDATED EMERGENCY TELEPHONE SYSTEMS BOARD	242

SECTION 9: COMPREHENSIVE FEE SCHEDULE

TAXES	247
BUSINESS LICENSE FEES	247
VILLAGE DOCUMENTS	248
BUILDING & DEVELOPMENT FEES	250
ENGINEERING FEES.....	252
PLANNING & ZONING FEES	253
FIRE DEPARTMENT FEES.....	255
POLICE DEPARTMENT FEES	257
UTILITY FEES	258

SECTION 10: GLOSSARY

GLOSSARY	263
ACRONYMS	281

SECTION 11: APPENDIX

INTRODUCTION.....	285
ACCOUNTS RECEIVABLE POLICY	287
DEBT POLICY	293
FISCAL CONTINGENCY PLAN	299
FIXED ASSET POLICY.....	305
FRAUD PREVENTION POLICY.....	313
FUND BALANCE POLICY.....	319
IDENTITY THEFT POLICY	323
INVESTMENT POLICY	333
PENSION FUNDING POLICY	341
PURCHASING POLICY	347
SOCIAL SECURITY NUMBER PROTECTION POLICY	357

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SECTION I – TRANSMITTAL LETTER

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Kristina M. Kovarik, Mayor

COMMUNITY OF OPPORTUNITY

www.gurnee.il.us

325 N. O'Plaine Road. Gurnee, Illinois 60031-2636

May 1, 2021

To the Citizens of Gurnee:

It is our privilege to present the Fiscal Year (FY) 2021/2022 Proposed Budget for the Village of Gurnee, Illinois. The FY 2021/2022 Proposed Budget focuses on continuing capital investments in our infrastructure, maintaining strong public safety services and protecting the vitality of our local economy. On an all-funds basis including inter-fund transfers, FY 2021/2022 projected revenues are \$78.7 million. This is a 3.2% decrease compared to the FY 2020/2021 revised budget. Projected expenditures for FY 2021/2022 are \$72.5 million, a decrease of 4.9% or \$3.7 million. The budget is balanced.

The projected May 1, 2021 General Fund balance is \$23.8 million or 57.6% of FY 2021/2022 expenditures, well above the 35% requirement set by the Village Board. For the 21st consecutive year, the budget has been developed without a property tax.

The coronavirus pandemic, which began in 2020, had substantial impacts on local governments across the United States. The State of Illinois' Restore Illinois Plan, aimed at curbing the community spread of coronavirus, went into effect in March 2020 and immediately had a profound effect on the Village of Gurnee as it is a community that relies on consumer spending to fund operations. Significant negative impacts on Sales, Amusement, Hotel and Food & Beverage Tax revenue were realized instantly. Phases 1 through 4 of the Plan included mitigation measures that either prohibited or greatly limited travel, social gatherings, restaurant and retail openings/occupancies and in-person learning. The State remained in one of these first four phases of the Plan through the end of 2020 and into the beginning of 2021. These limitations either closed or significantly impacted substantial revenue generators like Six Flags Great America, Great Wolf Lodge and local restaurants. At the time when the vaccine is widely available and distributed the State will move into Phase 5, which is a return to "normal". At this point in time, there is no prediction on when Phase 5 will be reached or what this "new normal" will look like.

The coronavirus pandemic and the resulting Restore Illinois Plan are expected to have a multi-year impact on Gurnee's revenues and expenditures. As such, many of the FY 2020/2021 Year End Estimates will finish below budgeted amounts due to revenue shortfalls and expenditure reductions. Further, certain FY 2021/2022 estimates have been adjusted based on a presumption that revenues will recover 75% of the losses experienced in FY 2020/2021. Relying heavily on non-resident spending is a great benefit to Gurnee residents as it reduces the tax burden upon them, however it does create a vulnerability that was displayed during the pandemic. In the face of these challenges the Village's dedicated leadership team focused on efficiencies, creativity and innovative strategies to provide core services, public safety and infrastructure improvements while mitigating the financial impact of COVID-19 on the organization and the broader community. This remains the core focus of the FY 2021/2022 Proposed Budget.

Early in the pandemic the Village activated its Fiscal Contingency Plan (FCP). The Plan provides a framework and strategy to respond to adverse fiscal conditions that could negatively impact the Village's financial sustainability. The FCP is built around the Village's core values as identified in the Strategic Plan:

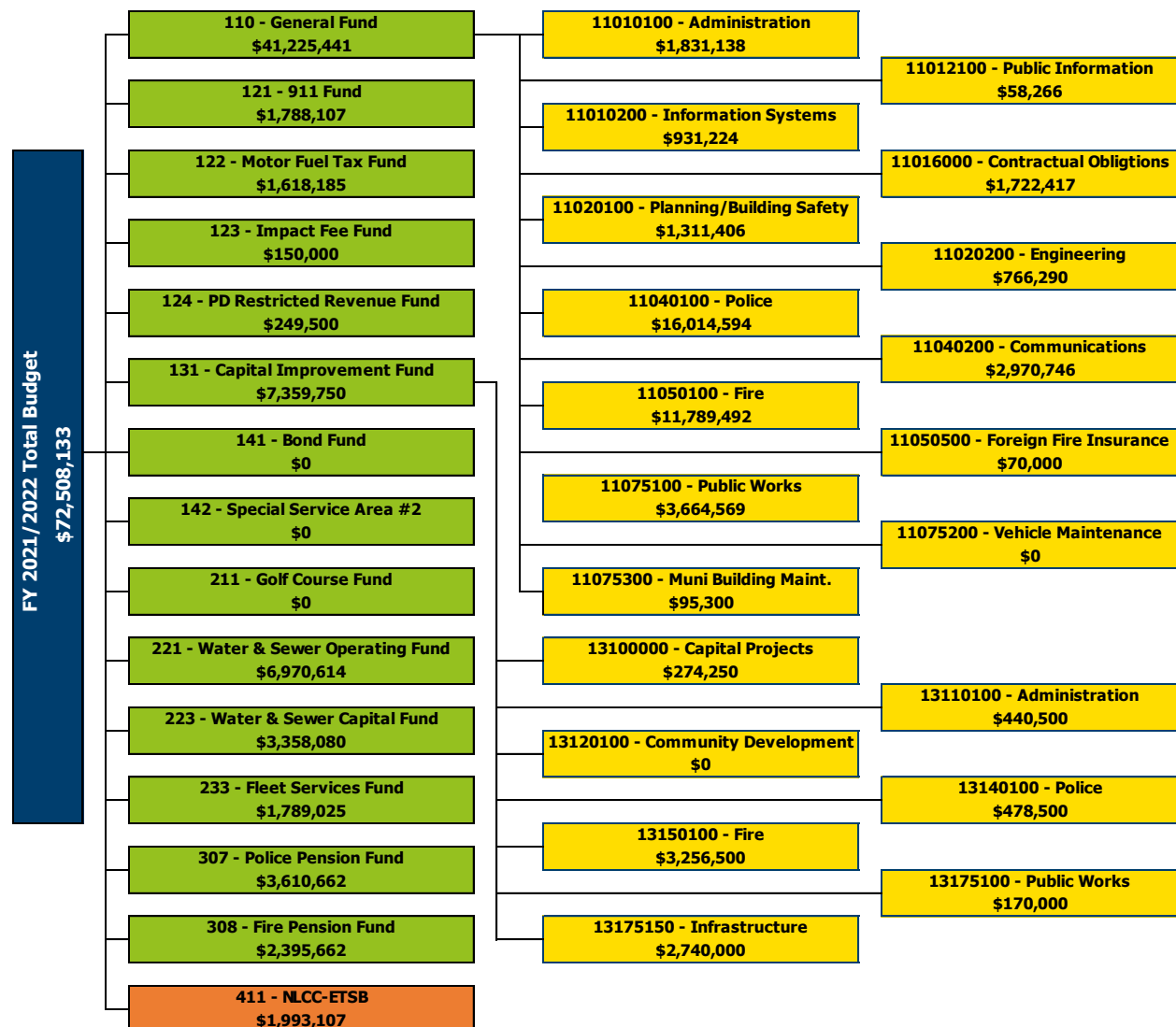
- Customer Focus - Transparent and open response to adverse fiscal conditions.
- Leadership - Forward-thinking and innovative solutions to fiscal problems.
- Progressive - Flexibility to change, develop and adapt new approaches to deliver vital services during fiscal stress.
- Team Oriented - All levels of Village leadership involved in the response to fiscal stress.
- Stewardship - Importance of continuing to provide vital services, invest in infrastructure and maintain fiscal responsibility.

The FCP includes three tiers of action, all with varying levels of impact and timelines to realize the benefits. Tier 1 Actions have minimal impact on the Mission & Core Values of the Village, while Tier 3 Actions can be quite impactful. It was evident early in FY 2020/2021 that actions from all three tiers would be necessary to help weather the COVID-19 storm. Actions included cutting Mayor and Trustee pay in half, not processing cost of living adjustments for all employees, not processing contractual salary and benefit increases for the Village Administrator, holding promotions, not filling newly budgeted positions, not back-filling vacancies, scrutinizing overtime, reducing seasonal employees and interns, and reducing nonessential training & schools/meetings & conventions. In addition, capital and infrastructure projects were eliminated or delayed, certain vehicle and equipment purchases were held, a number of contractual services and employees were eliminated or reduced and transfers from the General Fund to support capital did not occur. These are just a few of the cost savings measures that were implemented. The result was nearly \$5 million in expenditure reductions. Many of these same measures will remain in effect in FY 2021/2022 and provide the foundation for the Proposed Budget.

BUDGET OVERVIEW

The Village of Gurnee's FY 2021/2022 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 2021/2022 Proposed Budget meets this goal. The Village continues to be one of the very few communities in the State with neither a property tax nor a utility tax. According to the Illinois Department of Revenue less than 3% of Illinois communities operate without a property tax. The percentage that do not levy a property tax nor a utility tax, like Gurnee, 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, including debt service payments and pension contributions, are funded by general operating revenue. The Village's commitment to preserving its infrastructure is shown by a budget of \$13.1 million for capital improvements. The plan includes \$4.0 million in transportation system improvements, \$3.2 million for buildings & building improvements, \$2.9 million for water and sanitary sewer systems, \$1.4 million for technology enhancements, \$1.1 million for vehicles and equipment and \$450 thousand for stormwater management. Investments in keeping our residents, businesses and visitors protected are clearly illustrated in the completion and opening of a third fire station, replacement of public safety dispatching software through a partnership with 21 other Lake County entities and continuing to provide already strong Police Department public outreach programs. The vibrancy of Gurnee's local economy correlates directly to the high-level of service the Village is able to provide to its residents. Economic

development initiatives in FY 2021/2022 focus on visitor-generated revenue, high-quality employment opportunities and delivering the level of services that our residents deserve and have come to expect. The following chart illustrates the allocation of financial resources across all Village funds (including inter-fund transfers).



Budgeted headcount across all departments is proposed to decrease by 12.1 full-time equivalents. Salaries & Wages and Employee Benefits account for over 83.4% of the General Fund budget. In FY 2021/2022 promotions will be processed and strategic vacancies will be filled. This includes two vacant police officer positions, one Communications Operator position that will be reimbursed from the NLCC-ETSB in FY 2021/2022, one vacant systems administrator position and one vacant engineer position. Positions that will not be budgeted in FY 2021/2022 include a part-time secretary and graduate intern in the Administration Department; code enforcement officer, two and a half engineering positions, part-time building inspector and interns in the Community Development Department; two police officers, one community service officer, one part-time community service officer, one communications operator and a part-time records assistant in the Police Department; and the assistant director and a maintenance worker position in the Public Works Department. Many of these positions were unfilled during FY 2020/2021. Staff is confident operations and service to the community will not be significantly impacted by leaving these positions unfilled.

The General Fund supports the day-to-day operations of the Village and includes most of the operating services such as fire and police protection, public works, community development and general administration. For FY 2021/2022, this Fund is budgeted at \$41.2 million which represents a 2.5% or \$1.1 million decrease compared to FY 2020/2021. As in previous years, personnel costs represent the greatest share of the General Fund's expenses. All General Fund categories are decreasing with the exception of the Salaries & Wages category which is increasing 0.4% or \$84 thousand due to budgetary assumptions. The Employee Benefits category is decreasing 0.2% or \$25 thousand from the previous fiscal year due to unbudgeted positions and decreases in workers compensation insurance.

Professional & Technical Services is decreasing 19.8% or \$276 thousand related to eliminating contractual financial assistance in Administration, contractual plan review services in Community Development and reducing the Labor Attorney line item across nearly every department. Financial and plan review services will be absorbed by current staff. The Contractual Services decrease of 14.3% or \$231 thousand is related to Cloud & Network Services in Administration as subscription based Human Resource software was delayed, the Body Camera Service Agreement as the Police Department was able to negotiate a stop gap rate to complete FY 2021/2022 (the contract expires mid-way through the fiscal year) and tree removal/planting services and street light maintenance in Public Works. Other Contractual Services is decreasing 5.0% or \$60 thousand due to favorable liability insurance rates, reducing Meetings & Convention expenditures in multiple departments and continuing with modifications to the mosquito abatement program which were implemented in FY 2020/2021. The Supplies category is decreasing 8.6% or \$73 thousand primarily due to Computer Hardware reductions across operations as well as Building and Machinery & Equipment decreases in the Police Department. The Other Financing Uses category is decreasing 16.3% or \$477 thousand compared to FY 2020/2021 mainly as a result of reductions in Community Events and Contingency funding, adjusting the rebate contributions to Visit Lake County and Great Wolf Lodge based on anticipated Hotel and Resort Tax revenue and reducing the Gurnee Mills Contribution line as the final payment for the remodel of the common area between Floor & Décor and Dicks Sporting Goods was made in FY 2020/2021. In addition, the transfer from the General Fund to the Fleet Services Fund has been reduced in FY 2021/2022 due to delaying equipment purchases in FY 2020/2021 and the Fleet Services Fund having ample fund balance to support FY 2021/2022 requests.

In FY 2017/2018 the Village consolidated its 9-1-1 center with the City of Zion pursuant to State legislation mandating mergers. The legislation required the consolidation of Public Safety Answering Points (PSAPS) and Emergency Telephone Systems Boards (ETSB). The newly formed Joint ETSB is called the Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB) and receives all disbursed 911 funds from the associated entities. The new Board functions as an independent entity and each member of the NLCC-ETSB makes eligible purchases from its municipal budget and seeks reimbursement from NLCC-ETSB. The 911 Fund now acts as a pass-through for Gurnee specific purchases approved by the NLCC-ETSB; purchases are made out of the 911 Fund and reimbursed to it from the NLCC-ETSB. The FY 2021/2022 budget includes \$1.8 million in 911-related expenses and reimbursements and includes computer-aided dispatch (CAD), mobile data and records management systems (RMS) replacements and migration to the Starcom21 radio network.

The Motor Fuel Tax (MFT) Fund is funded by state-shared revenue allocated per capita. The Village anticipates receiving approximately \$1.9 million in revenue in FY 2021/2022. Besides monthly distributions of MFT, the Village also anticipates \$688 thousand from the Rebuild Illinois Capital Program, \$514 thousand from the Transportation Renewal Fund and \$25 thousand from the High Growth Cities Program. The Village had transitioned to expending MFT funds every other year for street resurfacing, however the impact of COVID-19 on Home Rules Sales Tax dedicated to capital infrastructure will result in MFT Funds being spent

annually until the economy recovers. These funds, budgeted at \$1.6 million, will supplement Capital Funds and allow for 2.3 miles of roadway resurfacing/reconstruction.

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 in law enforcement efforts. Historically, the Village has allowed this funding to accrue in order to address larger needs. FY 2021/2022 includes the purchase and up fitting of four Police Department detective vehicles as well as upgrades to the evidence room's storage and ventilation system related to the legalization of recreational cannabis. Typically these purchases would be funded by the Capital Fund. However, using the Police Department Restricted Revenue Fund provides relief to the Capital Fund whose main revenue source, the 0.5% Home Rules Sales Tax, has been negatively impacted by COVID-19.

The Village's Capital Fund is supported by a dedicated 0.5% Home Rule Sales Tax, as well as transfers from the General Fund when available and limited grant and interest income. Management projects \$4.3 million will be generated from the dedicated Home Rules Sales Tax in FY 2021/2022. The FY 2021/2022 program will also be funded by contributions from the Warren-Waukegan Fire Protection District and a Promissory Note to complete Fire Station #3. Curb appeal contributes heavily to Gurnee being a desirable place to live or locate a business. The Village continues to wisely invest in infrastructure and beautification. FY 2021/2022 will mark a truncated program as the economy continues to rebound from the pandemic. The Capital Fund accounts for \$2.4 million in transportation system spending including \$1.8 million for roadway resurfacing and \$140 thousand for intergovernmental cost sharing related to improvements at Hunt Club Road and Washington Street. In addition, \$125 thousand is allocated for sidewalk improvements, as well as \$125 thousand for the final phase of LED streetlights which was held in FY 2020/2021. Buildings and building improvements is budgeted at \$3.1 million including \$2.9 million towards the completion and outfitting of Fire Station #3, \$100 thousand for Police Department improvements, \$55 thousand for construction of a monopole on Cemetery Road and \$45 thousand for exterior door and interior floor drain replacement at the Public Works facility. Effective stormwater management systems continues to be a priority for the Village. In FY 2021/2022 \$450 thousand has been budgeted for culvert replacement at Waveland Avenue south of Route 132 and demolition of two buildings from the floodway. The vehicles and equipment category in the Capital Fund includes replacement of a Fire Department ambulance and continued outdoor warning siren equipment replacement. Other vehicles and equipment purchases are budgeted in the Fleet Services Fund and the Water & Sewer Capital Fund. Further detail on the FY 2021/2022 Capital Improvement Projects can be found in *Section 7: Capital Improvement Budget Summary*.

The Bond Fund accounts for the Village's repayment of long-term debt and is funded by transfers from the General Fund. As a point of reference, the debt limitation set by State Statute for non-home rule communities is 8.625% of the most recent Equalized Assessed Valuation (EAV) of the Real Estate within the corporate boundaries of the Village. Even though the Village of Gurnee is a home rule community it voluntarily complies with the State Statute and takes a fiscally conservative approach to debt management. In December 2019 the Village paid off its remaining outstanding debt three years early, making the Village General Obligation Bond debt-free. This fund will no longer be utilized until such time that long-term General Obligation Bond debt is issued. There are currently no plans to issue such debt.

Special Service Area #2 Fund was established in conjunction with bringing municipal water and sewer to the Hickory Haven subdivision and is budgeted each year consistent with the repayment schedule. The final payment for Special Service Area #2 was made in FY 2020/2021. As a result, the fund will no longer be utilized.

The Golf Fund was established to account for revenue and expenditures related to the Bittersweet Golf Course. Since reassuming control of the property in 2011, the Village has not made any substantial investments in the course. Rather, moderate capital improvements and equipment needs have been paid for by course operating surplus. In October 2017, the Village Board renewed a five-year contract with GolfVisions and in November 2019 Village management presented a plan to allow capital reinvestment in the golf course using funds generated by the course. Beginning in FY 2020/2021 Amusement Tax generated by golf course operations was accounted for in the Golf Fund for this purpose. In the past it was included in the General Fund. While COVID-19 negatively impacted a wide-range of industries, the socially-distanced, outdoor sport of golf flourished. Very favorable weather conditions, combined with a large portion of indoor entertainment opportunities being closed, resulted in a record year for Bittersweet Golf Course. As a result, improvements in FY 2021/2022 will be supported by operating surplus from the course and therefore Amusement Tax will be left to accrue in order to address larger capital expenditures in a future fiscal year. As such, FY 2021/2022 does not include any budgeted expenditures in the Golf Fund.

The Water & Sewer Operating Fund is used to operate and maintain the Village's water distribution system, sanitary sewer conveyance system and sanitary sewer pumping system. No rate adjustments are planned in the Water & Sewer Operating Fund in FY 2021/2022. The Village anticipates combined water and sewer sales revenue to return to pre-pandemic levels. A major initiative continuing in FY 2020/2021 is replacement of aging water meters. The Water & Sewer Operating Fund includes \$350 thousand to fund a multi-year meter reading upgrade for its 9,500+ remote meter readers. The upgrade will consist of new meter reading software, antenna infrastructure and remote readers. Currently meters are read by driving the meter route on a bimonthly basis. The upgrade will allow for instantaneous meter reads and consumption history providing increased accuracy and the ability to identify small issues before they become large problems. Customers will have access to real time data to view and manage their water usage. This project was delayed during FY 2020/2021 due to COVID-19. In addition to these improvements, staff will continue the annual water tower maintenance program and hydrant replacement.

Historically, frontage and connection fees have supported the Water & Sewer Capital Fund. However with limited opportunities for new development, Water & Sewer Operating Fund surplus will support infrastructure improvements and equipment purchases. Water main replacement includes work on Old Grand Avenue between First Street and Emerald Avenue, and Waveland Avenue between Grand Avenue and Woodlawn Avenue. These stretches of water main have an extensive break history and are in need of complete replacement. In addition, the Village will replace control panels at four lift stations and a generator at the Lee Avenue lift station. Funding is also included to upgrade the Village's Supervisor Control and Data Acquisition (SCADA) system. SCADA is comprised of numerous hardware and software components used to monitor and control our utility system. The original system was installed in the early-1990s and while it has expanded and improvements have been made along the way, a larger holistic multi-year upgrade is warranted based on the age of some components, the availability of parts and the critical role it plays. Finally, in conjunction with Lake County's redesign of the Washington Street and Hunt Club Road intersection, the Village will be relocating some existing water main and installing new water main to eliminate gaps in this area.

The Fleet Services Fund was established in FY 2020/2021 as a new internal service fund in the budget. Internal service funds are utilized to account for any activity that provides goods or services to other funds, departments or agencies of the Village on a cost-reimbursement basis. Historically, the Vehicle Maintenance Division was accounted for in the General Fund and only a portion of the cost was allocated

to departments. With the new internal service fund, the entire cost of operating a Fleet Service Division will be charged back to departments providing a truer picture of the resources needed to support fleet services. Proposed expenditures in FY 2021/2022 include the replacement of four Police Department squads and the up fitting of two Public Works plow chassis purchased in FY 2020/2021.

The Village acts as a fiduciary for the Police and Fire Pension Funds. The Funds are financed by investment income combined with employee and employer contributions. The lump sum employer contribution for FY 2021/2022 is increasing from \$1,966,654 last year to \$2,110,682 this year (\$144,028 or 7.3%) for Fire. The lump sum employer contribution for FY 2020/2021 is increasing from \$2,398,379 last year to \$2,554,119 (\$155,740 or 6.5%) for Police. The rate of return assumption in the Police and Fire pension funds is 7.00%.

BUDGET PRIORITIES & UPCOMING INITIATIVES

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

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

While our Vision describes where Gurnee wants to go in the future, the Mission establishes the Village's role in reaching that destination. The FY 2021/2022 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 2015 Strategic Plan identified five key performance areas that were at the forefront of Village operations over the following five years. In FY 2021/2022 the Village will update its Strategic Plan. These key performance areas from the 2015 Plan include:

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

Fiscal Sustainability...*Gurnee has a diverse and growing revenue base which enables catalytic growth focused on proactive decision-making, developing business relationships, protecting the*

Village's financial reserves, and managing debt.

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

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

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

The following highlights each key performance area as it relates to the FY 2021/2022 Proposed Budget.

Exceptional Village Services and Staff... The Village continues to make personnel and operational adjustments to ensure our residents, businesses and visitors are provided with quality services.

The next three to five years present unique recruitment opportunities for the Village due to anticipated retirements as it continues to focus on increasing diversity. The Village's employee base will be shaped and influenced by on-going retirements from long-tenured employees, legislative changes, technological improvements and increased demand for Village services. Over 13% of the Village's workforce will be eligible for retirement in FY 2021/2022. The majority of retirements are expected in the sworn ranks of the police and fire departments along with public works personnel. The large majority of these positions are Civil Service positions. The Civil Service Commission (CSC), which is an independent body, is comprised of three appointees from the community. Candidates for police, fire and public works positions participate in a multifaceted process, including oral interviews directly with the Commissioners. The CSC then applies points to the various screening components which results in a ranked eligibility list. When vacancies occur, the Village makes employment offers starting with the first person on the list and then works its way down. Various other rigorous screening processes take place post-offer, with successful candidates ultimately beginning employment with the Village.

Workforce planning was identified as an initiative in the Strategic Plan to ensure continuity in the quality services the Village provides and the public has come to expect. The process is a continual effort aimed at meeting the demands of today and tomorrow. FY 2020/2021 saw the retirement of the Director of Public Works after 12 years of service to the community. Individuals in other key positions in the organization are expected to retire over the next three years. These retirements result in the loss of institutional knowledge. Fortunately, Village Departments have focused strongly on personnel development and succession planning leading up to retirements which positions the Village favorably to address this change in leadership. Internal promotions pave the way for new hires and future leaders. The Police Department sponsors an Explorer program to introduce local youth to the profession while the Fire Department works directly with the Lake County High School Technology program allowing ride alongs for students to gain the necessary experience to earn professional certifications. Village departments have also participated in career fairs, developed internship and job shadow programs, and recruited for summer internships and work opportunities through Warren Township High School. These outreach programs offer an opportunity to establish relationships, address preconceived notions, develop leadership skills and promote the profession with the goal of employing "home grown" talent that may have otherwise not considered a

career in public safety, public works or local government and are committed beyond employment and reflective of the community they serve.

A recent initiative of the Gurnee Process Innovation Committee (GPIC) was to look in to how the Village tracks and organizes customer requests. The Committee recommended leveraging technology to implement a customer relationship management (CRM) and public records request management (PRRM) software solution. The Village contracted with GovQA for a CRM/PRRM solution improve responsiveness to requests and reduce the staff time necessary to do so. The CRM/PRRM went live to the public the end of September 2020. Residents can use the CRM/PRRM portal on the Village of Gurnee website to report issues (potholes, graffiti, etc.), to request records through the Freedom of Information Act or ask questions of their local government. In the first 90 days of the software solution, the Village received 856 requests for services through the portal and had an average time-to-close of 1.49 business days from when the request was submitted. This metric can be tracked over time to determine areas where the Village can increase efficiency and improve customer service quality to residents.

Fiscal Sustainability... The projected May 1, 2021 General Fund balance of \$23.8 million, which is 57.6% of FY 2020/2021 budgeted expenditures, is a notable achievement and prudent due to the Village's strong reliance on economically sensitive revenues absent a property tax. Despite an estimated \$3.8 million in fund balance being used in FY 2020/2021 and FY 2021/2022 combined to weather the pandemic, Village reserves remain very strong and exceed the 35% requirement set by the Village Board by 20.4%. 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 very 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, and storefronts filled. The purpose of the Fund Balance is to assist the Village in unanticipated fluctuations in Major Revenue sources used to fund vital operations such as public safety. Gurnee's "Big Three", Gurnee Mills, Great Wolf Lodge and Six Flags Great America, are vital to bringing consumers to Gurnee and thereby creating a halo effect benefitting other businesses. The Village has existing rebate agreements in some form with each of these three key entities. The Village also places an emphasis on business retention and attraction/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 events like the COVID-19 pandemic as a result of long-term planning, conservative budgeting and the Fiscal Contingency Plan.

The Village has two primary formal long-term financial planning documents, the Multi-Year Financial Forecast (MYFF) and the Multi-Year Capital Plan (MYCP). The MYFF is intended to identify financial trends and develop strategies to guide financial and programmatic decision-making. The Village updates the MYFF annually and reviews the outcomes with the Village Board. The MYFF sets the stage for the MYCP by identifying available funding and for the Annual Budget by identifying any threats to service levels that may require an adjustment in revenues or expenditures. The MYCP identifies the full scope of capital assets the Village is responsible for and identifies the replacement and maintenance plan for various capital and infrastructure systems. While staff maintains individual plans on longer time horizons, the MYCP is intended to set a plan utilizing existing or anticipated funding and identify funding gaps over the next five years. The Village recognized the need for additional funding and in 2014 the Village Board increased the Village's Home Rule Sales tax by 0.5%. The additional revenue is restricted to spending on capital and is the primary

funding mechanism for the Transportation System plan. The Village also implemented a plan that included minor water rate adjustments, capturing a reduction in the contractual cost of water and use of reserves to fund Water & Sewer related infrastructure over the past several years. That planning has put the Village on a sustainable path for Water & Sewer infrastructure funding into the future.

Conservative budgeting has historically led to General Fund surpluses at the end of the year. 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 budgets for all positions to be filled year-round. With 200+ full-time employees, regular turnover from retirements or positions being vacated typically results in significant savings. The combination of conservative budgeting for major revenues and expenditures typically results in General Fund surpluses averaging about \$1 million. Conservative budgeting is yet another contingency the Village uses to protect against unforeseen economic fluctuations.

The Village has several funds to segregate legally restricted revenues such as 911 Surcharge, Impact Fees, Motor Fuel Tax and revenues related to police department forfeitures. The Village typically does not utilize these funds annually for ongoing operating items but rather occasional one-time capital costs. Allowing these funds to build up gives the Village another layer of contingency in adverse economic conditions by providing an alternative funding source for portions of the Capital Plan. Capital items can be budgeted in these funds versus utilizing annual Home Rule Sales Tax in the Capital Fund. This allows the Village to maintain a substantial capital plan in the event of a downturn.

In 2017 the Village adopted the Fiscal Contingency Plan which creates a systematic response to adverse fiscal conditions, as opposed to reactionary decision making that could have long-term negative impacts to the organization. With the Village's core values and goals from the Strategic Plan as a guide, the FCP identifies criteria that would trigger contingency actions in response to fiscal stress. Actions include increased reporting to employees and the Village Board as well as identifying operating adjustments to deal with the fiscal stress. These adjustments are identified and reviewed by Departmental leadership in conjunction with the preparation of the Annual Budget. Adjustments are categorized based on the impact to services and the timeframe to realize the benefit. The Plan was initiated for the first time in March of 2020 in response to the pandemic and allowed the Village to quickly identify \$1.5 million in immediate expenditure reductions in the General Fund. Ultimately, the Plan helped identify nearly \$5 million in expenditure reductions in response to the pandemic as noted earlier.

In 2016 the Village adopted a Pension Funding Policy that addresses the Police and Fire Pension Funds. In conjunction with the policy creation the Village changed actuaries to enhance the information provided in the annual Actuarial Valuation of the Police and Fire Pension Funds. This report determines the Annual Required Contribution (ARC) based on assumptions outlined in the Policy and directed by State statute. The report provides the ARC based on these assumptions and also actual performance of the fund over the reporting year. To conservatively fund its pension obligations, the Village began the practice of funding based on the higher of these two scenarios. This funding method allows the Village to immediately make up any shortfalls in assumptions that may have occurred during the reporting period and keep the unfunded liability in check. There is no anticipated increase over the required amount for FY 2021/2022.

Well-Maintained Infrastructure... The FY 2021/2022 capital program totals \$13.1 million. This funding is included in six funds; 911 Fund, Motor Fuel Tax Fund, Police Department Restricted Revenue Fund, Capital Improvement Fund, Water & Sewer Capital Fund and Fleet Services Fund. As previously highlighted, the plan includes \$4.1 million for our transportation systems, \$3.2 million for building improvements, \$2.9

million for water and sanitary sewer systems, \$1.4 million for technology, \$1.1 million for vehicles and equipment and \$450 thousand for stormwater management systems. The program is largely supported by a dedicated Home Rule Sales Tax which accounts for approximately 33% of the overall funding. Promissory Note proceeds of \$2.3 million and Warren-Waukegan Fire Protection District contributions of \$1 million in FY 2021/2022 are another major revenue source which will fund the completion of Fire Station #3.

The highlight of the FY 2021/2022 capital program is the completion, furnishing and opening of Fire Station #3. The centralized location of this third station allows for the better response to back-to-back or second and third emergency responses in Fire Station #1 and #2's primary districts. Other capital improvements for FY 2021/2022 include 2.3 miles of roadway resurfacing including work on Kilbourne Avenue, Vista Drive, Revere Court, Middle Road, and reconstruction of a portion of Manchester Drive, as well as intersection improvements at Manchester Drive and Route 21. The Proposed Budget also includes funding for cost-sharing infrastructure enhancements to the overpass on Stearns School Road to be more pedestrian-friendly. Furthermore, funding has been included to continue sidewalk improvements and complete the final phase of LED street lighting upgrades.

The Village continues to focus on flood mitigation through improvements to the stormwater management system. The FY 2021/2022 budget includes funding for culvert replacement on Waveland Avenue south of Grand Avenue, removing two buildings from the floodway and land acquisition. The focus of the water and sewer system in the FY 2021/2022 budget is water main replacement, assessing system conditions and upgrading control equipment. Funding of \$2.9 million is included for completion of water main replacement along Old Grand Avenue, water main relocation at the Hunt Club Road and Washington Street intersection, lift station improvements and upgrades to the SCADA system.

A focus of Village investment in recent years has been the East Grand Gateway, a local commercial corridor on Grand Avenue east of Highway 41. Over a two-year period the Village allocated \$100 thousand each year toward installation of right-of-way adjacent landscaping via a private-public partnership between the Village and property owners. The final phase of landscaping on properties near Route 41 is being deferred until after completion of Illinois Department of Transportation's reconstruction of the Route 132 and Route 41 intersection. This project, which has been on and off for the past 10 years, will be completed in FY 2021/2022. Replacement of the Route 41 bridge over Route 132, along with new on/off ramps, was a \$32 million improvement that was followed by the \$20 million replacement of the Union Pacific railroad bridge and widening of Route 132 beneath it. In late 2020, with the new bridge in place, Route 132 was reopened to four lanes of traffic; the final retaining wall and pavement work is expected to be finished in the summer of 2021 followed by traffic signal coordination which will complete the project. The drawn-out construction has negatively impacted the businesses on East Grand Avenue, and thus the Village's efforts have been directed toward bringing visibility and potential shoppers to the area. Village investment in marketing and capital has been complemented by private investment in the acquisition and repurposing of several vacant sites, expansion of existing tenants, new businesses opening and modernized signage. The completion of construction at Routes 41/132 will improve traffic flow and aesthetics and should help to stimulate this commercial corridor on Gurnee's eastern boundary.

Safe and Livable... Our residents, businesses and visitors will benefit from constantly assessing operations to ensure equitable treatment for all, updating building codes and replacing public safety dispatching software and emergency response equipment. As civil unrest impacted the Nation throughout 2020, the Mission and Core Values for the Village of Gurnee, to treat all individuals with dignity and respect, have never been more significant. The Village of Gurnee Police Department (GPD) believes in the principles of its 10 to Defend: Gurnee Police Initiatives for Safe Community Policing, adjoined with the Illinois Association

of Chiefs of Police/National Association for the Advancement of Colored People Shared Principles. Transparency and accountability are the leading fundamentals of these initiatives, along with collaborative community engagement to build upon partnerships and trust. These principles include previously established standards of practice including a duty to intervene, immediate use of force reporting and review, and vehicle and body-worn camera activation. The GPD will continue to provide education for all officers in de-escalation training, prohibiting choke and strangleholds, and mental health awareness. The Department's dedication to these initiatives aids in the protection and safety of the community while ensuring the well-being of everyone involved. These initiatives remain at the forefront of operations.

The Community Development Department will be evaluating the 2021-series International Building Codes for adoption in FY 2021/2022. The Village is currently operating under the 2012-series of codes. The International Code Council publishes new codes every three years. Alleviating large jumps in codes allows for more consistent building regulations and building products. It also protects the Village's Insurance Service Office (ISO) rating when code adoptions happen at least every six years. The ISO rating is one of the bases for determining insurance rates for both residential and commercial structures. The Village currently has a class three rating. The effort to adopt updated codes was placed on hold in FY 2020/2021 as the Land Use Plan update was completed and COVID-19's impact on construction was navigated.

Over the past two years, the Village, partnering with Lake County and 21 municipal and dispatch agencies, has played a lead role in evaluating the potential advantages of merging 911 centers and standardizing technology. The Lake County Regional 911 Consolidation Committee was formed following a 2017 study which recommended approaches towards consolidation to reduce redundancy and improve service levels. Since that time the Committee has worked to identify the next phase of potential consolidations and develop an implementation plan for merging 911 services in Lake County. Following two years of additional data gathering, member input and software evaluation the Committee has selected a vendor and is now entering contract negotiations for the procurement of a shared, scalable, integrated, enterprise family of public safety systems that includes computer aided dispatch (CAD), mobile data, records management systems (RMS) for law enforcement and fire/emergency medical services and a jail management system (JMS). The Village of Gurnee's CAD is nearing end of life and this opportunity to move to a shared platform with other communities in the County comes at the perfect time. The move will increase interoperability and streamline processes resulting in higher levels of service to residents. Further, significant cost-savings for the Village are expected compared to purchasing a standalone system on its own. Following contract negotiations, the implementation is anticipated to take 18-24 months before "go-live".

The Village continues to invest in the public safety fleet by replacing four Police Department Squad Cars and an Advanced Life Support (ALS) Ambulance. All Police Department Squad cars are outfitted with onboard camera technology and mobile data terminals allowing for closest unit Computer Aided Dispatching. The Fire Department has five Advance Life Support (ALS) Ambulances that are equipped with the latest lifesaving technologies and equipment including new Cardiac Monitor / Defibrillators that provide a variety of parameters to monitor temperature, biphasic defibrillations, co-oximetry, pulse oximetry, advanced myocardial tissue evaluation, electronic documentation, micro-stream capnography, base level monitoring, blood pressure and serial ECG changes.

High Quality Lifestyle... A major theme that emerged from the 2015 Strategic Plan update process was improving pedestrian mobility in the community. As a follow-up to this concern, a Blue Ribbon Committee (BRC) on Pedestrian Mobility was formed to review the issue and make recommendations for improvement. In July 2017, the BRC presented a report that identified 30 projects that would improve accessibility and connectivity for pedestrians and bicyclists. These projects were then divided into priority

tiers. Notable progress toward connectivity has been made over the past four years including a pedestrian connection along Knowles Road from the Com Ed Trail south to Dada Drive to connect the Village's system to the Lake County Forest Preserve District's Rollins Savannah trail, multi-use path along Depot Road and sidewalk along Hunt Club Road from Wentworth Drive to Wildflower Lane as part of a water main replacement program. FY 2021/2022 improvements will come as a result of the Village's participation on two separate projects; Stearns School Road over the Tollway and the Hunt Club Road and Washington Street intersection. In conjunction with the Tollway Authority and Lake County Division of Transportation, the Stearns School Road Bridge over the Tollway will be replaced starting in the summer of 2021. The project will add a sidewalk on the south side of Stearns School Road from North Creek Drive (Gurnee Mills' north entrance) eastward to Lawson Boulevard, as well as maintain the bike path on the north side of Stearns School Road. The redesign of the Hunt Club Road and Washington Street intersection will add turn lanes, as well as complete a gap in the Village's bike path system on the north side of Washington Street. Both of these projects will greatly benefit the community and increase safety for walkers and bicyclists alike.

Delivering on its promise as a Community of Opportunity offering a high quality lifestyle for Gurnee residents requires a balanced economy that provides employment, housing, amenities, and reliable revenue streams to fund local services. The Village's economic development strategy has been and continues to be to foster private investment in a variety of projects which further these goals, taking into account the inevitable (and sometimes unpredictable, as in FY 2020/2021) economic shifts that occur. Illustrating the benefit of a balanced economy, the collective vacancy rate of Gurnee's retail, office and industrial sectors increased just .5% over the past four difficult quarters, compared to 1.3% for Lake County.

Even as business investors are cautious, opening fewer new locations and scrutinizing each one, Gurnee's proven market strength provides the confidence to make those investments here. In FY 2021/2022, commercial redevelopment of the former Uno's Pizzeria, Boston Market and a portion of the Sears space is anticipated as well the opening of a new 114-room extended stay hotel and construction on a new 40,000 square foot vehicle dealership. Convenient access and choice in quality healthcare has been enhanced with the opening of a new 25,000 square foot Northwestern Medical professional office building as the medical office sector in general remains strong. Industrial real estate is in demand, a notable example being Abbott Laboratories' opening one of its two facilities in the United States in Gurnee, manufacturing its pioneering new COVID-19 rapid test kits and adding 2,000 jobs. The College of Lake County is expected to open in early 2022 a new, world-class Advanced Technology Center (ATC) in the former Lowe's building. The ATC will offer career pathways for area youth and incumbent workers by providing access to state of the art equipment, hands-on training and the opportunity to earn industry credentials.

Gurnee's variety of national and local retailers, restaurants and entertainment/hospitality venues experienced differing impacts during the State's COVID-19 response. It is anticipated that consumer sentiment will continue in FY 2021/2022 to favor a variety of shopping and dining options, including buy-online-pick-up-in-store, curbside pickup and carryout to accommodate varying comfort levels as well as convenience. These trends were evident pre-pandemic, accelerated during 2020 and will persist. Accordingly, the Village in FY 2021/2022 will continue to work with shopping center owners and businesses to accommodate and promote this variety of options to customers. The business environment will reflect these trends with quick service restaurants with drive-thrus, dedicated parking spaces and pickup lanes for online orders.

In March 2020, in cooperation with Alpha Media and its four radio stations at Gurnee Mills, the Village began hosting a weekly "Gurnee's Got It!" live call-in segment on WXL 102.3, using this platform to feature

local businesses. Guests representing a variety of Gurnee businesses, events and organizations were interviewed on-air, providing a way to connect and support local businesses during a challenging time as businesses adapted to serve customers and clients. In FY 2021/2022, this local collaboration will continue and will be augmented by a Summer 2021 radio campaign on 20+ Midwest stations targeted toward promoting extended family travel to Gurnee's major attractions. The halo effect of a busy summer travel season, with its associated hotel stays, restaurant meals, and shopping, benefits not just the major attractions but also our retailers and restaurants.

One 102.3XLC radio segment each month focuses exclusively on tourism in Gurnee and Lake County, hosted by Visit Lake County (VLC), the County's official destination marketing agency. With Gurnee's reliance on tourism, the Village is continually seeking new opportunities to drive both local and regional demand and the Village's partnership with Visit Lake County is key. The hospitality sector in Gurnee experienced declines in FY 2020/2021 consistent with national trends. In FY 2021/2022, while we expect a resumption of tourism-driven economic activity, the symbiotic relationship with partner communities' small businesses will continue to factor into VLC's promotional plans. Lake County Restaurant Week, Restaurant Rally and Libation Trail are examples of campaigns with regional appeal and local benefit. Year-round, VLC's collective sales and marketing approach stimulates overnight stays, enhances visitor spending and ultimately generates a substantial economic impact.

The Village will continue its collaborative efforts with the Village of Gurnee Chamber of Commerce to keep a focus on the interests of independent business and promote a "Shop Local" message. The Chamber prints its annual Community Guide, which for the first time in 2020 featured a list of every licensed business in Gurnee. Small Business Saturday is celebrated on Thanksgiving weekend featuring deals and discounts at independent stores and restaurants and a nonperishable food collection for the Northern Illinois Food Bank. Throughout the year, local businesses' special events and promotions are regularly shared on social media via Gurnee's Got It! and Village of Gurnee Chamber of Commerce channels. The Village's Gurnee's Got It! Facebook page increased its following by 60% during the pandemic.

FACTORS AFFECTING THE BUDGET

As noted earlier, the COVID-19 pandemic has had an unprecedented impact on Village revenues and operations. The Village relies heavily on consumer driven revenues to fund operations such as Sales Tax, Amusement Tax, Hotel Tax and Food & Beverages Tax or the "Big Four". Each of these revenues is impacted by the pandemic and recovery is anticipated to take multiple years. The total FY 2020/2021 impact to the Big Four is expected to be approximately -\$8 million. The Village is assuming the Big Four recovers 75% or approximately \$6 million of the lost revenue in FY 2021/2022 and the final 25% or \$2 million in FY 2022/2023. Coupled with continued expenditure reductions such as keeping vacant positions open will result in the Village utilizing less than \$1 million in General Fund balance in FY 2021/2022. The MYFF projects the General Fund to come back into structural balance in FY 2022/2023.

As the economy begins to open up and revenue streams recover, the Village expects some lingering effects of the pandemic to put downward pressure on existing revenues for multiple years. It remains uncertain to what extent consumers will come back to traditional in-person shopping or be comfortable in settings with large crowds as is the case with Six Flags Great America and Great Wolf Lodge. In addition to the behavior of consumers, there is also continued threats to the housing market once the moratorium on evictions and foreclosures is lifted. This could have a material impact on the number of residents and local consumers in the retail base. While these threats to future revenue streams remains a concern, the pandemic has also created opportunities for retailers to re-think and adjust to the changing consumer. The

Village is already seeing the impact and changing nature of retail space with different uses being proposed for traditional retail space. It also gives the Village an opportunity to re-think how services are delivered and make adjustments prior to considering re-filling vacant positions. Traditional service delivery models may change to put the Village in a better position to respond to future events that impact consumer behavior. The FY 2021/2022 budget includes 14 unbudgeted vacant full-time equivalent positions. The Village is planning to fill four positions that are currently vacant. There is no anticipated impact to existing service levels. These vacancies put the Village in a position to assess the rebound of revenue streams prior to filling positions and making a long-term commitment to new employees.

The Village is committed to keeping debt to a minimum and aggressively paying down any debt that is needed for long-term capital such as the Knowles Road Water Tower and Fire Station #3. In 2018 the Village secured a 20-year low interest loan from the Illinois Environmental Protection Agency to fund the construction of the Knowles Road Water Tower totaling \$5.1 million. The Village utilized reserves to cover \$801 thousand of the project in order to keep the debt load moderate. Included in the FY 2021/2022 budget is the first full year of debt service and an additional \$250 thousand in principal payments. It is the intent of the Village to make additional principal payments annually and cut the term of the loan in half. In FY 2020/2021 the Village issued a 10-year promissory note with Gurnee Community Bank to finance the construction of Fire Station #3 for a maximum of \$5.9 million. The debt service is accounted for in the Capital Fund and is paid for by a contribution from the Warren Waukegan Fire Protection District until FY 2025/2026 and the Village thereafter. The first full debt service payment is included in the FY 2021/2022 budget and the Village will consider utilizing future General Fund surpluses to aggressively pay down this debt.

As noted earlier the FY 2021/2022 budget includes the use of restricted funds to supplement the capital plan while revenue streams rebound from the pandemic. The road resurfacing/reconstruction program includes the use of Motor Fuel Tax funds which are restricted to transportation system spending. The Village had been utilizing these funds every other year due to the extensive reporting requirements involved with using these funds but to maintain an adequate road program and make up for the drop in Home Rule Sales Tax, the Village is utilizing these funds to provide relief to the Capital Fund. In addition to utilizing MFT funds, the FY 2021/2022 budget also includes the use of restricted forfeiture funds for Police related capital expenditures. These funds are restricted to use in drug enforcement related activities and provide short-term relief to the Capital Fund to make up for the drop in Home Rule Sales Tax.

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 2021/2022 budget reflects existing agreements with Gurnee Mills, Six Flags Great America and Great Wolf Lodge. When utilizing rebate or sharing agreements the Village protects base revenue generated and considers sharing additional revenue whenever possible. This allows the Village to maintain existing funding levels while driving future new growth.

FUND BALANCE AND BOND RATING

In accordance with the Village's *General Corporate Fund Balance Policy*, an unreserved fund balance for the General Fund should at a minimum equal 35% of the subsequent fiscal year's expenditures. Fund balance is defined as assets of a fund less liabilities as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an unreserved fund balance. According to its policy, the Village must maintain an unreserved fund balance of approximately \$14.5 million for FY 2021/2022. Any amount below that requires Village Board notification. Management is confident that it will be able to

adhere to this policy during the upcoming fiscal year. The projected April 30, 2022 General Fund balance of \$22.8 million equates to 55.4% of FY 2021/2022 expenditures. The following chart shows the General Fund balance for three years:

	Fiscal Year Ended 4/30/20*	Fiscal Year Ended 4/30/21 (Projected)	Fiscal Year Ended 4/30/22 (Budget)
Net Change in Fund Balance	-\$66,613 (1)	-\$2,914,157	-\$921,563 (2)
Fund Balance	\$26,676,555	\$23,762,398	\$22,840,835
Budgeted Expenditures	\$44,512,497	\$42,283,297	\$41,225,441
Fund Balance/Expenditure Budget %	63.1%	57.6%	55.4%

*Fund Balance figure is on a budget basis which differs from the measurement focus of the Comprehensive Annual Financial Report

(1) FY 2019/2020 Net Change in Fund Balance includes the transfer of an additional \$1.8 million to payoff the Series 2011 G.O. Bonds

(2) FY 2021/2022 Net Change in Fund Balance is a budgeted draw-down of Fund Balance reflected in line item 11010100-339604 as Village revenues recover from the COVID-19 crisis

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.

BUDGET AWARD

The Village has been granted the prestigious Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program award for the past ten budget documents, including the most recent fiscal year beginning May 1, 2020. 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 2021/2022 Proposed Budget has been compiled to adhere to these strict requirements and we are submitting it to the GFOA to determine its eligibility for another award.



SUMMARY

This budget includes funding that places capital improvements at the forefront of Village operations while continuing to keep public safety as a priority. Preparation of the budget is a long and demanding task that reflects the contribution of the entire organization. We would like to thank the Village Board, Village citizens and many staff members who participated in the preparation of the Fiscal Year 2021/2022 Budget.

Respectfully submitted,

Kristina M. Kovarik
Mayor

Patrick A. Muetz
Village Administrator

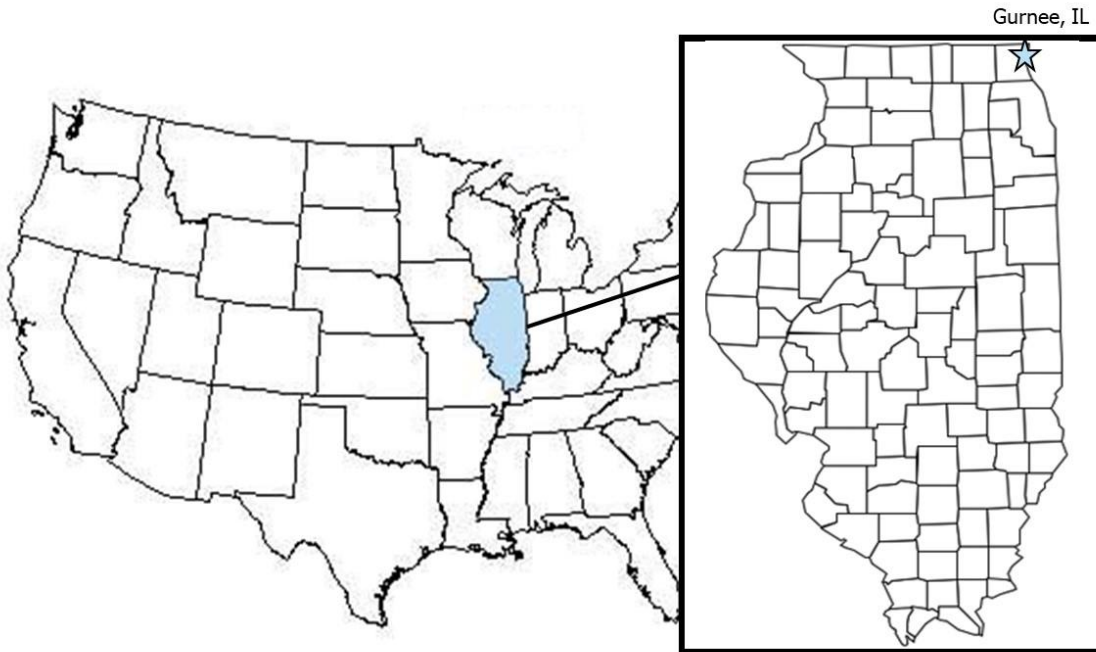


SECTION II – ORGANIZATION & SERVICES

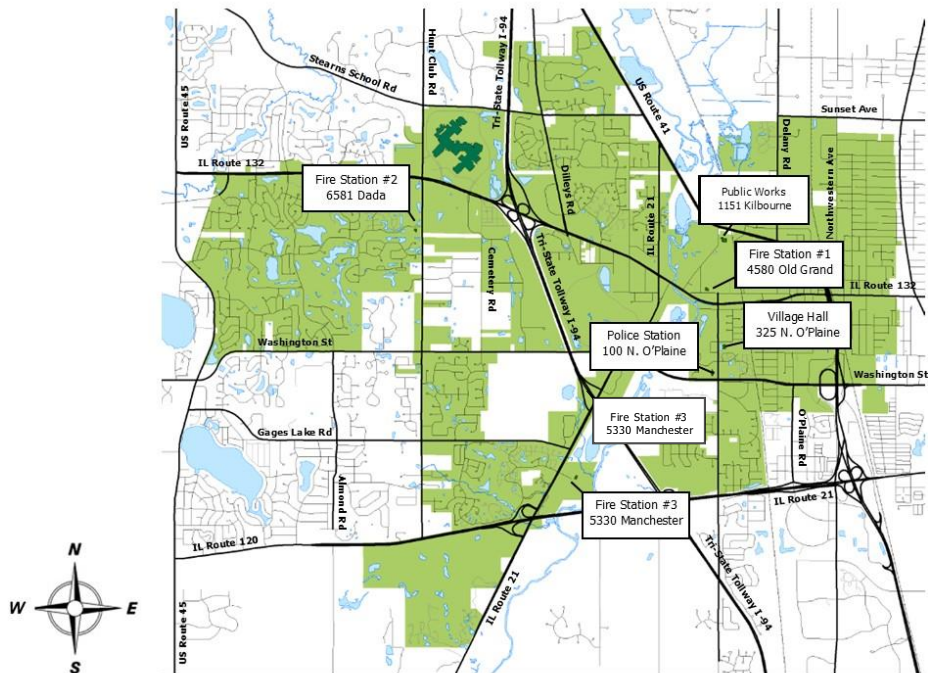
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VILLAGE BACKGROUND

Spatial Reference — Village of Gurnee, Illinois



Corporate Boundaries — Village of Gurnee, Illinois



PRINCIPAL OFFICERS

ELECTED OFFICIALS



APPOINTED OFFICIALS/EXECUTIVE STAFF

Patrick Muetz
Village Administrator

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

Jack Linehan
Asst. to the Administrator

Brian Gosnell
Finance Director

Brian Smith
Police Chief

Chris Velkover
Information Systems Director

Ellen Dean
Economic Development Director

John Kavanagh
Fire Chief

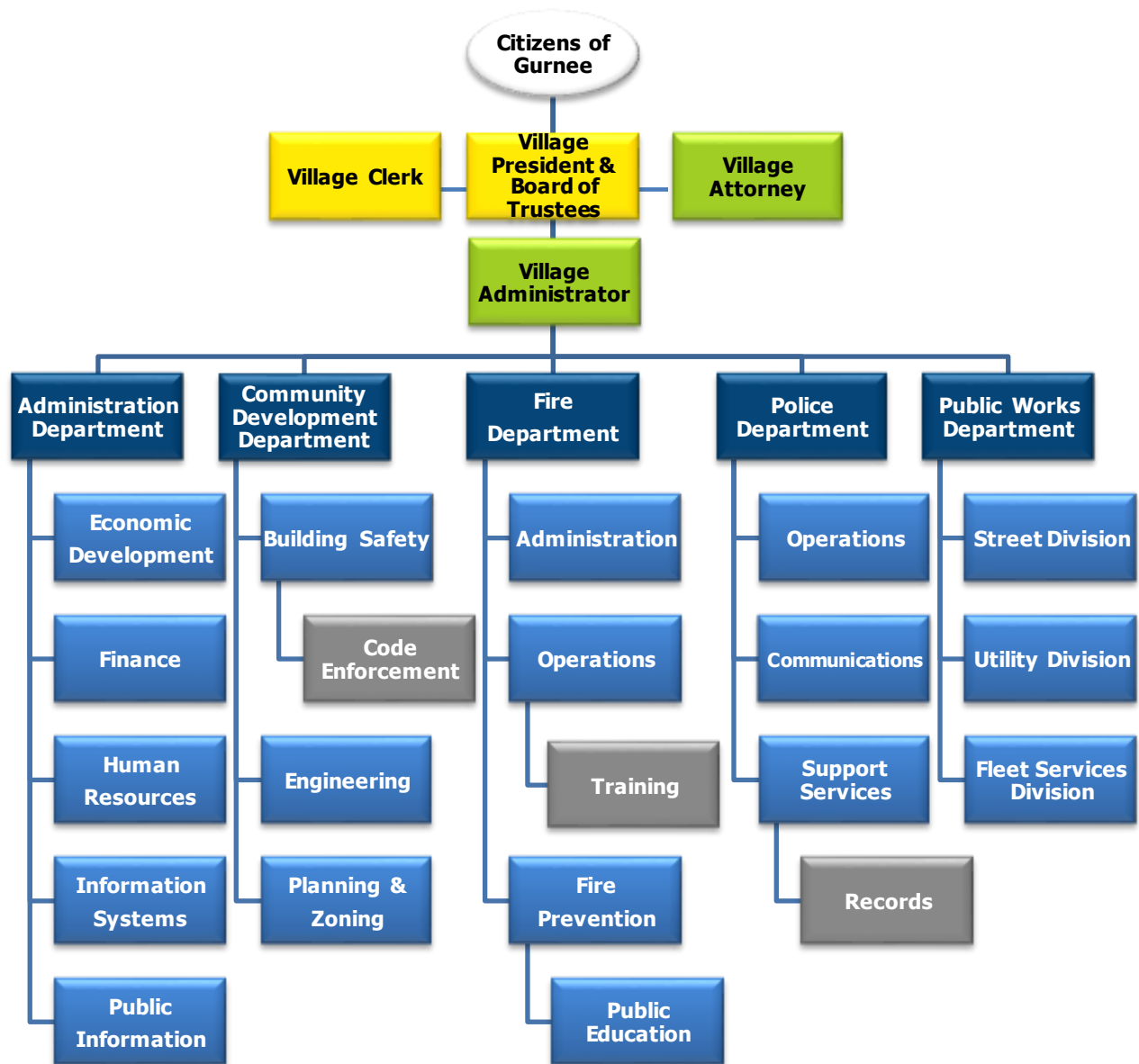
Heather Galan, P.E.
Interim Public Works Director /
Village Engineer

Christine Palmieri
Human Resources Director

Tracy Velkover
Planning Manager

*Principal Officers as of Budget Adoption April 12, 2021

ORGANIZATIONAL CHART



LEGEND



= Elected Official



= Appointed Official



= Department

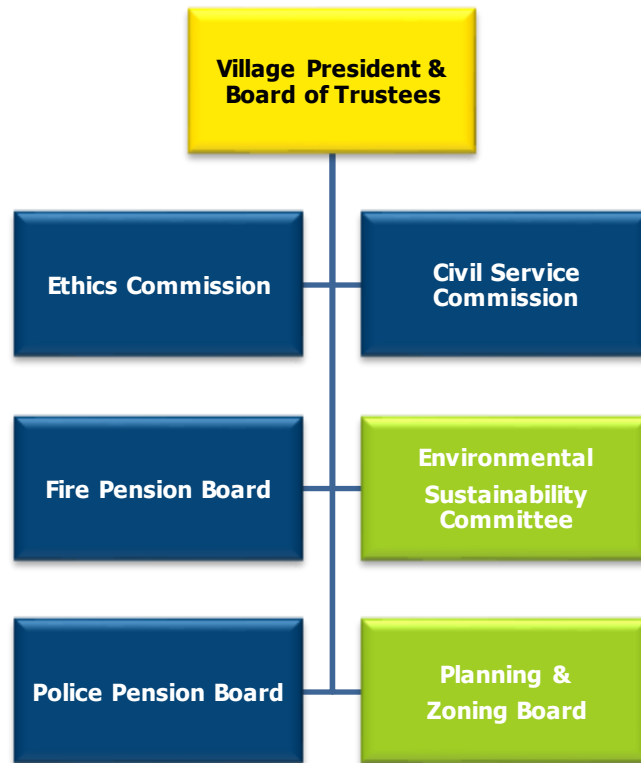


= Division



= Responsibility Center

BOARD & COMMISSION STRUCTURE



= **Board of Trustees**



= **Advisory Board**

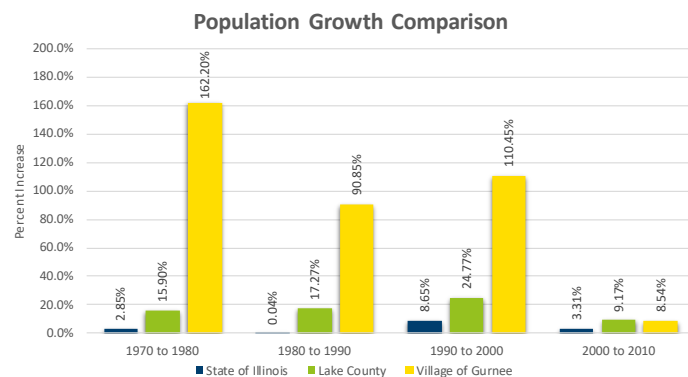


= **Oversight Board**

VILLAGE BACKGROUND & OVERVIEW

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

As illustrated by the *Population Growth Comparison* chart, the growth the Village of Gurnee has experienced over the past 40 years has greatly outpaced that of the State of Illinois and Lake County. The percent change in population for the Village of Gurnee since 1960 has been 1709%, compared to the State, which has increased its population by 27.3% since 1960 and Lake County which has increased by 139.4%. The increase in

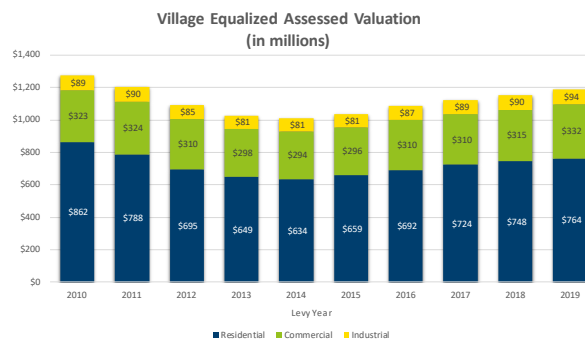


Gurnee's population, especially between 1990 and 2000, placed increased demands upon the Village's resources. These demands included providing new services and infrastructure. The Village has been able to effectively handle new demands resulting from the population increase. Based upon the 2010 National Census, the Village's official population is 31,295. The US Census Bureau has estimated that Gurnee's population has declined by -2.8% as of 2019 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.

Equalized Assessed Valuations (EAV) in the Village had risen steadily from 2000 to 2008. Beginning in 2009, the EAV steadily began to decrease from \$1.349 billion to \$1.009 billion in 2014, a decrease of 25%. This trend was similar to what Lake County as a whole experienced. 2015, however, saw the EAV rise for the first time in nearly eight years. This trend continued in 2019 with the highest EAV in a decade. While developable land is not as available as it has been in the past, several parcels of land in the Village's west and east gateways could be developed or redeveloped in the near future which would further contribute to the Village's EAV.

Traditionally, Gurnee has not levied a property tax as a source of funding for operations. The disadvantage of this strategy is that sales taxes, an elastic revenue source, are highly dependent upon economic conditions. This became apparent during the COVID-19 shutdowns of elastic revenue sources in FY 2020/2021. Regardless, the Village is continually striving to do more with less and evaluating internal processes to increase efficiency.



VILLAGE GOVERNMENT

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



The Village is a home-rule unit by virtue of its population. As a home-rule unit, the Village has no tax rate or debt limitations, nor is it required to conduct a referendum to authorize the issuance of debt or to increase property taxes. Should the Village issue debt, the Village's Debt Policy requires that the Village issue no more debt than is allowed by state statute for a non-home rule unit (8.625% of the Village's EAV). In FY 2019/2020, the Village of Gurnee paid off all outstanding general obligation debt.

VILLAGE SERVICES

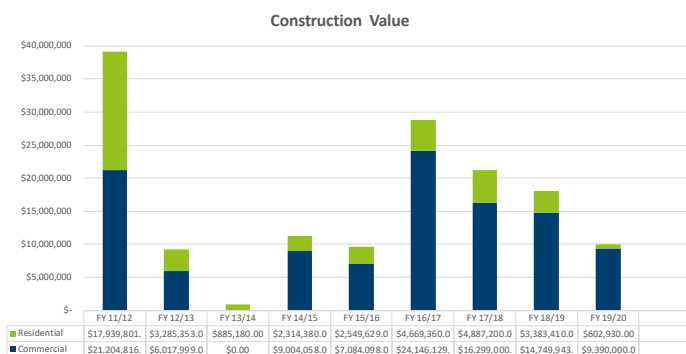
The Village of Gurnee provides services considered comparable with the vast majority of other municipalities in the United States including centralized administrative services, planning & zoning, building inspections, code enforcement, engineering, police services, consolidated 911 communications dispatch, fire prevention, fire rescue, emergency medical services, infrastructure and fleet maintenance and finally water and wastewater conveyance and utility billing. Village services are divided among five major areas including Administration, Community Development, Police, Fire and Public Works. Within each department are specialized divisions which further delineate responsibility centers. See the *Operational Overview* contained within this section for more information. The Village has 216 full-time employees and approximately 20 seasonal/part-time employees. The Village has six bargaining units representing employees in each of the departments. Two contracts with the Local 150 Midwest Operating Engineers expire on April 30, 2021; the International Association of Firefighters contract expires on April 30, 2022;

and the Fraternal Order of Police and Illinois Council of Police contracts which cover the majority of sworn police personnel expire on April 30, 2023. The Illinois Council of Police contract which covers communications personnel expires on April 30, 2024

ECONOMIC DEVELOPMENT

The Village of Gurnee, with a strategic location on Interstate 94, is an important center of commerce and recreation in Lake County. The Village is home to Gurnee Mills Mall, Six Flags Great America and Hurricane Harbor and Great Wolf Lodge making it a leading retail, recreation and hospitality center in northern Illinois. Globally and locally, these sectors were among the most severely constrained by the COVID-19 pandemic, during which each of Gurnee's major attractions experienced protracted periods of reduced capacity and/or closure. These attractions are expected to be largely open in FY 2021/2022, and resumption of consumer activity is projected to occur cautiously and steadily, a scenario which is reflected in management's conservative revenue forecasts for this period. Consumer trends such as online shopping, delivery services, and curbside pickup which were hastened by the pandemic will continue. Business' ability to pivot quickly to offer these conveniences has proven critical and will continue to factor into future business modeling.

Gurnee, with its desirable location and amenities, remains a popular location to build and invest, although ground-up construction (represented by the *Construction Value* chart to the right) has declined in recent years. Available acreage in Gurnee is limited and development is infill in nature. Between FY 2018/2019 and FY 2019/2020, the permit value of "new" residential construction declined by 82% and commercial by 36%. Renovation of existing properties has been steady: Between FY 2018/2019 and 2019/2020, the value of remodeling/building permits decreased but only marginally: residential by 11% and commercial by only 6%.



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 2020/2021 budget, sales tax dollars represented approximately 39% of the Village's General Fund revenue.

The Village has a total of 25 shopping centers with 6,192,811 square feet of floor area and 15 industrial/office parks with 5,284,799 square feet of floor area.

The most significant shopping center is Gurnee Mills. This enclosed, regional mall has over 1.8 million square feet and includes over 200 stores under one roof.

Gurnee Mills features the best names in manufacturers' full-line stores and retail outlets including Bass Pro Shops Outdoor World, Macy's, Dick's Sporting Goods, The Room Place, Bed Bath & Beyond, Burlington, H&M, Kohl's, Marshall's Home Goods, Floor & Décor, Victoria's Secret, and Five Below. Gurnee Mills by corporate policy adhered assiduously to COVID-19 public health guidelines and capacity restrictions, adding a new curbside service to meet tenants' and shoppers' needs. Dining and entertainment were partially or fully closed for much of FY 2020/2021 but are expected to be open in FY 2021/2022.



Chicago Woodfire Pizza Co., Buffalo Wild Wings, Portillo's, Outback Steakhouse, and a remodeled Starbucks and dining pavilion are some of the more recent dining additions. A 19-screen, 4DX Marcus Cinema, ice rink, escape room adventure, air soft shooting gallery and a virtual reality experience are family-friendly entertainment offerings which enhance Gurnee's retail and tourism base. Gurnee Mills' visitor appeal was recently further enhanced by the addition of four Alpha Media radio stations consolidated from Waukegan and Kenosha into Gurnee Mills. Broadcast operations began in spring 2020 from an 8,600 square foot renovated space adjacent to the Mall's show court which will be programmed post-pandemic with a minimum of 32 concerts and events annually. The Village programs a weekly, live "Gurnee's Got It" radio show on WXLG 102.3, promoting things to do and businesses to visit in the community.



Gurnee Mills is owned by the Simon Property Group, Inc., an S&P 100 company and a global leader in retail real estate ownership, management and development. Simon's continued investment in the Mall's infrastructure - common area upgrades and tenant buildouts such as Alpha Media's - positions Gurnee Mills to readily attract new tenants and keep customers coming back. Vacancies are few and short-lived.

The halo effect of Gurnee Mills' success benefits the entire Grand Avenue Corridor. Major retailers on the corridor include

Walmart, Sam's Club, Target, Home Depot, Menard's (nearing completion of a 22,000 square foot addition/remodel), Best Buy, Jewel, Mariano's and Aldi, and most recently Binny's Beverage Depot occupying the former Art Van Furniture space. This corridor also serves as "auto row" for dealerships which also contributes significantly to the Gurnee economy and sales tax base including Dodge Chrysler Jeep RAM, Buick-GMC, Honda, Volkswagen and Hyundai/Genesis. In FY 2021/2022, Anthony Buick-GMC is expected to begin construction on a new 45,000 square foot, \$6+ million dealership facility on Northridge Drive to which it will relocate from its current site on Grand Avenue.

While retail is the predominant use along Grand Avenue, significant office and service development is also occurring on or near the corridor. Bellewater Place, a new 30,000 square foot multi-tenant office building on Dilley's Road, is nearing completion with initial occupancy projected for late FY 2020/2021 and additional tenancies in FY 2021/2022. A 4,600 square foot NorthShore University imaging and orthopedic procedure space opened in early FY 2020/2021, and a 25,000 square foot Northwestern Medical professional office building at 6155 Grand Avenue will be fully occupied at the outset of FY 2021/2022. Consumers Credit Union recently added a new inline location in Grand Hunt Center. Shipping Point, an independently owned shipping and printing business, has relocated into the freestanding outlot building at 6615 Grand Avenue. Papo's Express Car Wash, a nearly \$4 million project under construction at Washington & Hunt Club, will open in early FY 2021/2022.

The Village is also home to Six Flags Great America and Hurricane Harbor, a 300-acre amusement park located in the center of the Village, which attracts approximately three million visitors annually. In FY 2020/21, Hurricane Harbor was able to open late July through Labor Day, while the theme park remained shuttered for the entire season including through autumn's Fright Fest. Holiday in the Park was offered in limited capacity (rides closed) during December and continued into January with a drive-thru lights experience. Industry-leading safety and sanitization protocols developed by Six Flags in coordination with epidemiologists were put into place this year and will be key to consumer confidence when the Park opens as expected for the summer 2021 season.

The Village receives 4% on each admission ticket, season pass or membership sold to the Park, generating only \$625 thousand in amusement revenue in FY 2020/2021. Anticipating a resumption of tourism activity in FY 2021/2022 but factoring in a carryover of season passes from 2020, amusement tax is budgeted at \$2.9 million, still considerably below the \$3.6 million received in FY 2019/2020, the last year during which the Park was fully open. The Six Flags Corporation continues to make enhancements to the Park to attract



new and returning visitors, with new rides or attractions added at least biannually since 2011. In 2016 Six Flags Great America unveiled The Joker, a free-fly coaster featuring flips, inversions and 90+ degree drops. In 2018 "Mardi Gras Hangover" the world's largest loop coaster opened. This thrill ride takes riders forward and backward on a gigantic loop before suspending them completely upside down. In 2019, the Park opened a triple record-breaking launch coaster, "Maxx Force", featuring the fastest launch, fastest inversion and tallest double inversion of any coaster in the world. For 2021, Hurricane Harbor will be the focus of excitement with

Tsunami Surge (originally planned for the 2020 season) the world's tallest watercoaster. Reaching speeds up to 28 mph riders will experience five breathtaking drops and be propelled uphill by water blasts during three gravity-defying climbs.

"Holiday in the Park" which made its debut in 2018 transforms the Park into a winter wonderland featuring more than two million twinkling LED lights, a beautifully adorned Christmas tree, immersive holiday décor, delicious seasonal food, spectacular holiday entertainment, and, prior to 2020, chilly thrills on select rides. The festivities were modified for Holiday 2020 to accommodate public health considerations with closed rides, grab-and-go concessions, limited capacity in retail stores and outdoor roving entertainment in lieu of indoor theater shows. Offering safe, outdoor family fun at a time when it was sorely needed, and having

extended the operating season with the new Drive-thru Lights Experience, Holiday in the Park is here to stay. It has become a mainstay of the holiday season.

With 23 million visitors annually, the Village is a major hospitality center boasting 1,738 hotel rooms and 140 restaurants. In 2017, Great Wolf Lodge purchased KeyLime Cove, expanded the full-feature water park by 20,000 square feet, added an outdoor pool area and invested \$65+ million on a renovation retheming the lodge to the northwoods motif for which Great Wolf Lodge is well-known. It is the Village's largest hotel/resort property featuring 414 rooms. The Gurnee lodge is the sole Illinois location and a flagship for the chain, which is headquartered in Chicago. During the closures of 2020, Great Wolf pivoted as did so many other businesses. In April it announced a partnership with the United States Navy to house recruits for a 14-day quarantine before reporting to basic training. In the fall a new Howl 'n Learn initiative offered students assistance with e-learning while their parents enjoyed the recreational amenities of the lodge. The Great Wolf chain, the largest family of indoor water park resorts in North America, includes 19 properties nationwide.



In addition to Great Wolf Lodge, Gurnee is home to one other full-service hotel, the Holiday Inn and Conference Center, which features 220 remodeled guest rooms and a full-service conference center and restaurant. The remaining eight hotel properties are limited-service or extended stay. Gurnee's newest hotel, a 46,000 square foot, 114-room, extended stay hotel is under construction on the former site of Gurnee Antique Market on Northridge Drive adjacent to I-94 and is expected to open in mid-2021.

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.

With restaurants and hotels vastly underutilized this year due to restricted consumer activity and travel, revenues received by the Village for food & beverage, hotel tax, and resort tax revenue were down 39.3%, 76.7%, and 31.8% respectively in FY 2020/2021. The FY 2021/2022 budget reflects an expectation of a 75% return to normal tourism operating season when Gurnee can welcome back its visitors.

Restaurants are a critical contributor to Gurnee's position as a regional entertainment center, and the community offers a variety of chain and local restaurants from which residents and guests may choose. In FY 2017/2018 Chicago Woodfire Pizza, an independently-owned restaurant, opened in Gurnee Mills. That same year, Chick-fil-A and Cold Stone Creamery opened nearby on Grand Avenue. FY 2018/2019 brought the addition of McAlister's Deli and Mission BBQ, as well as the relocation of Outback Steakhouse and the relocation/expansion of Panera to the Gurnee Mills ring road. In FY 2019/2020, Authentic Cheese Bread



(Brazilian homemade specialties) opened a bakery/café, and national chain Wing Stop opened a takeout location. In FY 2020/2021, two independents - Riverside Café and Shawarma King – opened, as did chains Poke Bros. and Teriyaki Madness. By early FY 2021/2022, Raising Cane's and Popeye's will be under construction on the former sites of Boston Market and Uno's Pizzeria respectively, and Dairy Queen will be relocating from Old Grand Avenue to Riverside Plaza. Fast casual offerings such as Five Guys Burgers and Fries, Burger King, Chipotle, McDonald's, Subway, Wendy's and many others continue to complement

family-oriented, table service chain restaurants such as Cracker Barrel, Olive Garden and Red Robin. Over 30 independent eateries contribute to the Village's food & beverage tax base and support local hospitality including Tina's Italian Kitchen, Kaiser's Pizza, Momcorn, Saluto's Italian Restaurant, Steven's Steakhouse, Tacos El Norte, Timothy O'Toole's, Chocolate Sanctuary, Primo and Jalisco to name a few. The Village will continue to actively diversify its restaurant offerings to bring even more choice to residents and visitors.

In addition to its commercial activity, the Village of Gurnee also boasts a strong industrial base with approximately 9% of the land zoned for industrial uses. Rail and highway access, location and an abundance of local resources make Gurnee's six industrial parks some of the most attractive in the greater Chicagoland area.

The Class A, 135-acre CenterPoint Business Center at the southwest corner of Route 132 and I-94 include signature firms Jabil/Nypro, Kalle USA, Weiman Products, Marantec and Akorn. In FY 2020/2021, Centerpoint proudly welcomed Abbott Laboratories which opened a 24/7 manufacturing facility, one of two in the United States, for its rapid BinaxNOW COVID-19 test kits. Nypro, having completed a 90,000 square foot expansion of its manufacturing and clean room facility in 2017, retooled its operations this year to begin manufacturing personal protective equipment including medical grade surgical masks. Development in recent years on the Park's few remaining lots has included a 30,000 square headquarters for Abbott Laboratories Employee Credit Union (ALEC) and a speculative 190,000 square foot industrial building fully occupied by Luxor Furniture, both opened in early FY 2019/2020. A 4.8 acre lot on Centerpoint Court has recently been purchased with construction of a new 80,000 square foot manufacturing facility planned for FY 2021/2022.



The adjacent Tri-State Business Park is home to Ohio Medical, Domino Amjet Tablecraft and AKHAN Semiconductor, as well as the educational facilities of Columbia College and DeVry University and several entertainment/recreation uses including Extreme Flight Simulator and Only Child Brewing Company. In

2018, Tablecraft expanded into an existing 120,000 square foot building within the Park and AKHAN Semiconductor added clean room facilities. In 2019, land was purchased behind the Holiday Inn by Restaurant Depot to build a 55,000 square foot restaurant wholesale facility anticipated to be under construction in FY 2021/2022. Launch Trampoline Park is planning a renovation of the Jump America facility in FY 2021/2022 to a Family Entertainment Center that includes an obstacle course, bowling, rock climbing and laser tag.

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

In early FY 2020/2021, Nosco, one of Gurnee’s largest employers and a leader in digital printing of healthcare packaging and labeling products, expanded its local base with four recently acquired Haapanen Brothers’ Gurnee locations and a 20,000 square foot temporary office occupancy in Tri-State Business Park. Also in FY 2020/2021, Kloss Distributing completed construction of a \$2.5 million, 65,000 square foot warehouse addition and interior renovation of its liquor distribution facility on Northwestern Avenue.

Lake County is the second largest manufacturing county in Illinois. The College of Lake County recently closed on the purchase of the former Lowe’s property at 7735 Grand Avenue with plans to repurpose the building for a new Advanced Technology Center (ATC). The ATC will provide industry-relevant career pathways for area students and support the workforce needs of Lake County employers. Selected for its proximity to the CLC campus, with accessible parking and public transportation and located conveniently to industry partners, the ATC will house state of the art equipment and offer hands-on learning in computerized numeric control (CNC), welding and other in-demand manufacturing skills. Opening is anticipated by the end of calendar year 2021.

Medical facilities located throughout the community such as the Advocate Condell Immediate Care Center, Greenleaf Center, Vista Health System and NorthShore University HealthSystem provide invaluable health services and employment opportunities for our residents and others who live or work in Lake County.

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 2015, the Village welcomed Autumn Leaves, since renamed Gurnee Place Memory Care. In late 2017 Bickford, a 38,000 square foot, 60-unit assisted living facility opened. In 2018, Gurnee expanded its offerings with Stonebridge, a 120-unit supportive care facility for physically disabled adults ages 22-64. In 2019, Shepherd Premier Senior Living opened its boutique assisted living facility with a caregiver to resident ratio of 1:5. Renovations to further enhance Shepherd’s residential character will be under construction in FY 2021/2022.

The Village’s economic development strategy, geared toward provision of services without a property tax, 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, with notable strength in retail (only 4% vacant) and skilled manufacturing (4.7% vacant). In calendar year 2020, the Village issued 106 new business licenses including 24 at Gurnee Mills Mall.

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

A major policy initiative begun in FY 2016/2017 concerns the East Grand Gateway commercial corridor. Over a two year period in FY 2018 and 2019 the Village allocated \$100 thousand each year toward installation of ROW-adjacent landscaping via a private-public partnership between the Village and property owners. Business leaders and public officials have met periodically to plan/coordinate joint marketing efforts including the East Grand Avenue Farmers & Artisans Market in 2018 & 2019 and a radio campaign in 2019. Efforts to revitalize the area have begun to reap dividends in the form of property investment and tenant retention/expansion. Notable examples include renovation plans by U-Haul into 150 new self-storage units including the reuse of adjacent hotel buildings, a long-term lease extension by Harbor Freight, a major (doubling) expansion by Habitat ReStore and modernized commercial signage. The completion of construction at Routes 41/132 in FY 2021/2022 will improve traffic flow and aesthetics and should help to stimulate this commercial corridor on Gurnee's eastern boundary in the years to come.

RECREATION

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

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

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

EDUCATION

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

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

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

In addition to our elementary and high school districts, Gurnee is also home to Columbia College and a DeVry University Center. The Gurnee Center is ideally located for students from Chicago's far north suburbs or southern Wisconsin. Located near Gurnee Mills Mall the center is easily accessed from the Tri-State Tollway. Gurnee's DeVry Center offers both undergraduate and graduate programs. Furthermore, vocational, continuing education and college transfer classes are available from the College of Lake County Community College District Number 532 in Grayslake. Lake Forest College, Robert Morris College, Trinity Seminary and Shimer College offer baccalaureate degree programs and are located in surrounding communities. Village residents have access to public and private colleges and universities located throughout the Chicago metropolitan area. In 2020, the College of Lake County announced the purchase of the former Lowe's building in Gurnee for the site of their future Advanced Technology Center (ATC) beginning in fall 2021. The ATC will host welding and computerized numeric control (CNC) programs to help connect students with industry partners.

TRANSPORTATION

The Village roadway network is comprised of federal (5.6%), state (11.3%), county (8.7%), private (12.3%) and municipal (62.1%) roadways. A common misconception is that the Village of Gurnee is responsible for all roadways within the Village boundaries; however, this is not correct. Interstate 94 Tri-State Tollway, which passes through the center of the Village, is under the control of the Illinois Toll Authority. This highway provides Village residents and businesses with easy access to the City of Chicago, O'Hare International Airport and the City of Milwaukee. State roads 41, 21, 120, 132 and U.S. Route 45 also pass through the Village. These state routes are maintained by the Illinois Department of Transportation (IDOT). Similarly, Hunt Club Road, Washington Street, O'Plaine Road, Dilleys Road,

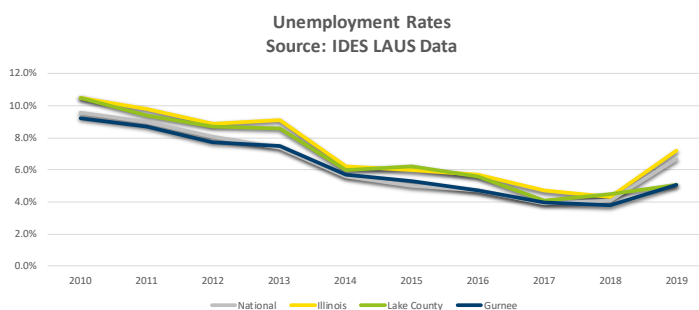
Delany Road, Stearns School Road and Gages Lake Road fall under the jurisdiction of Lake County Department of Transportation (LCDOT). Each respective highway authority is responsible for snow and ice removal, as well as patching and resurfacing to maintain the pavement. Gurnee officials work closely with all the agencies to coordinate maintenance and improvement projects.

In FY 2020/2021, the Village completed \$11.0 million in capital improvement projects. The primary source of funding for this project was the 0.5% sales tax that went in to effect January 1, 2015. As part of the FY 2020/2021 capital improvement program the Village reconstructed 0.4 miles of roadway, including sections of Ferndale. Additionally, the Village resurfaced 3.3 miles of roadway throughout the community and performed patching of roads to improve conditions village-wide. To increase walkability in the community, the Village has partnered with the Illinois Tollway and Lake County to install pedestrian access over I-94 on the southern side of Stearns School Road. This project will begin in FY 2021/2022.

In addition to its roadway system, the Village benefits from both commuter rail and bus service in the area. Metra, Chicago's regional commuter rail authority, provides commuter service with stations in Waukegan, Libertyville and Grayslake, each approximately a ten-minute drive from the Village. Commuting time is approximately 65 minutes from the train stations to Chicago's "Loop" business district. The Village is also fortunate to have four PACE bus routes 562, 565, 570 and 572 provide access to Gurnee and the surrounding communities.

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

Gurnee's annual average unemployment rate has closely followed the national average trend over the period presented. For calendar year 2019, the Village's average unemployment rate decreased 0.6% from 2018 to 3.2%, the lowest local rate in decades. In March 2020 and with the onset of COVID-19



closures, the Village of Gurnee experienced similar trends to the rest of the United States. By November 2020, unemployment began to stabilize and the Village of Gurnee's unemployment rate was 5.3%. This was lower than Lake County's rate of 5.7%, the State of Illinois' rate of 6.9% and the national rate of 6.7%.

PRINCIPAL EMPLOYERS

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

Employer	
Gurnee Mills	Village of Gurnee
Six Flags Great America	Domino Amjet, Inc.
Warren Township High School District 121	Nypro Chicago, Inc.
Abbott Laboratories	Nosco Printing Group
Gurnee Grade School District 56	

DEMOGRAPHICS

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

Age:	The median age is 40.0 years.
Education Level:	14.47 is the average years of schooling.
Income:	Median household income is \$93,967.

Source: Illinois Department of Employment, datausa.io

SUMMARY

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

OPERATIONAL OVERVIEW

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

ORGANIZATIONAL STRUCTURE

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

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

PRIMARY OPERATING GOAL

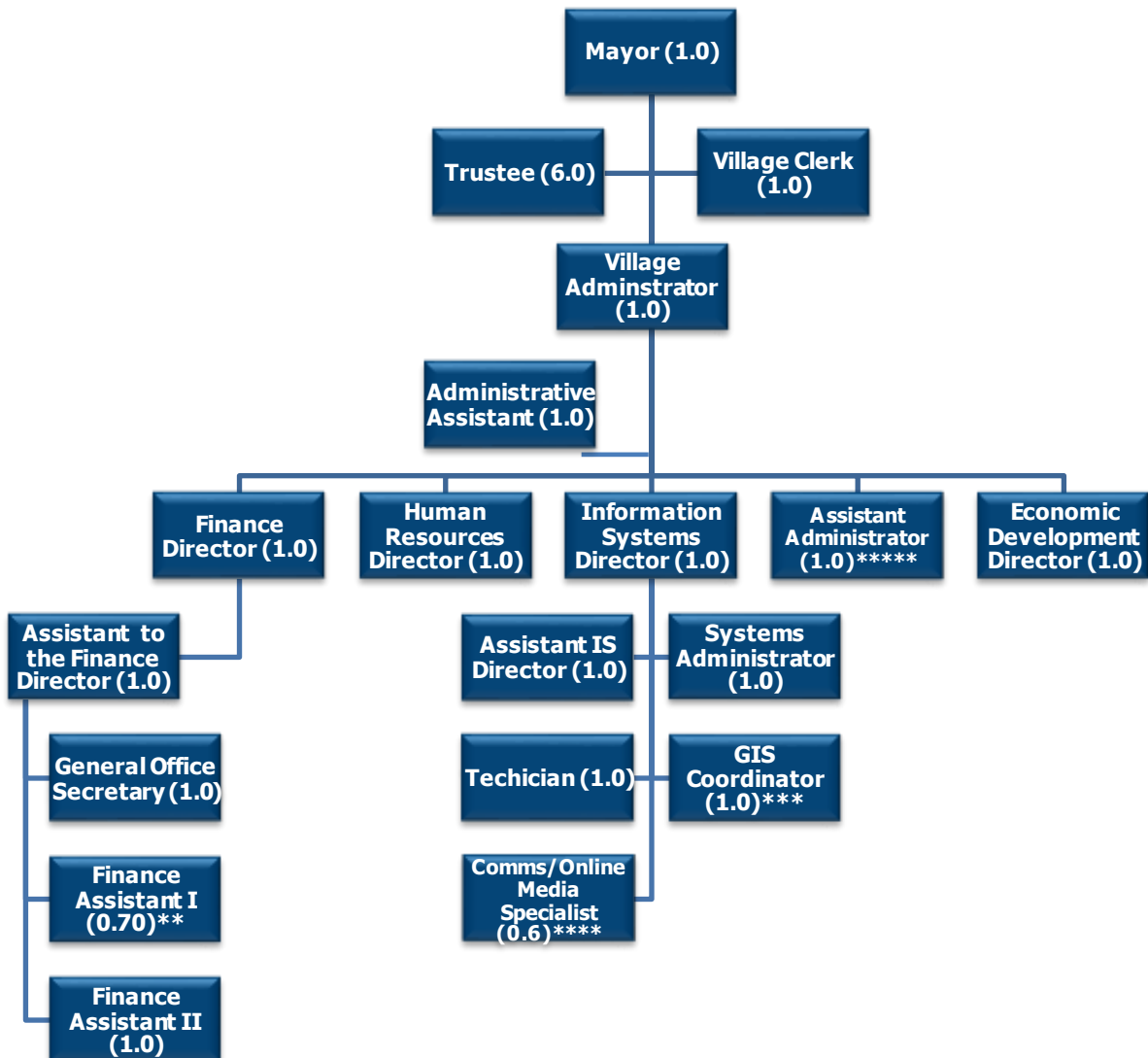
The primary operating goal of the Village is "**to provide the highest possible services to the Village's citizens, visitors and businesses while keeping taxation and other charges at a minimum.**"

ADMINISTRATION DEPARTMENT

Description:

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

Departmental Structure*:



* Based on reporting structure.

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

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

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

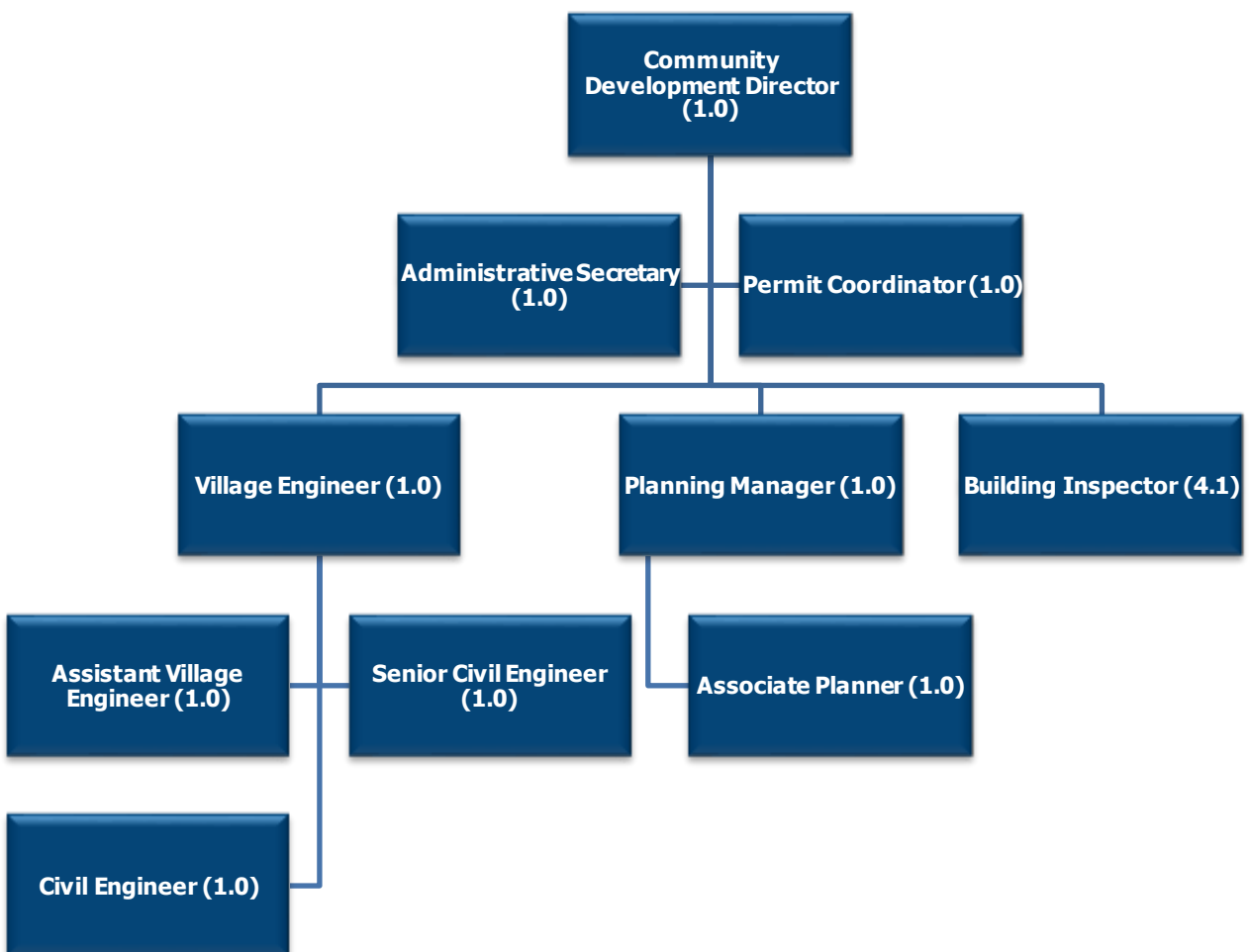
***** Assistant Administrator is split 0.80 Administration and 0.20 PW Utility.

COMMUNITY DEVELOPMENT DEPARTMENT

Description:

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

Departmental Structure*:



** Based on reporting structure.*

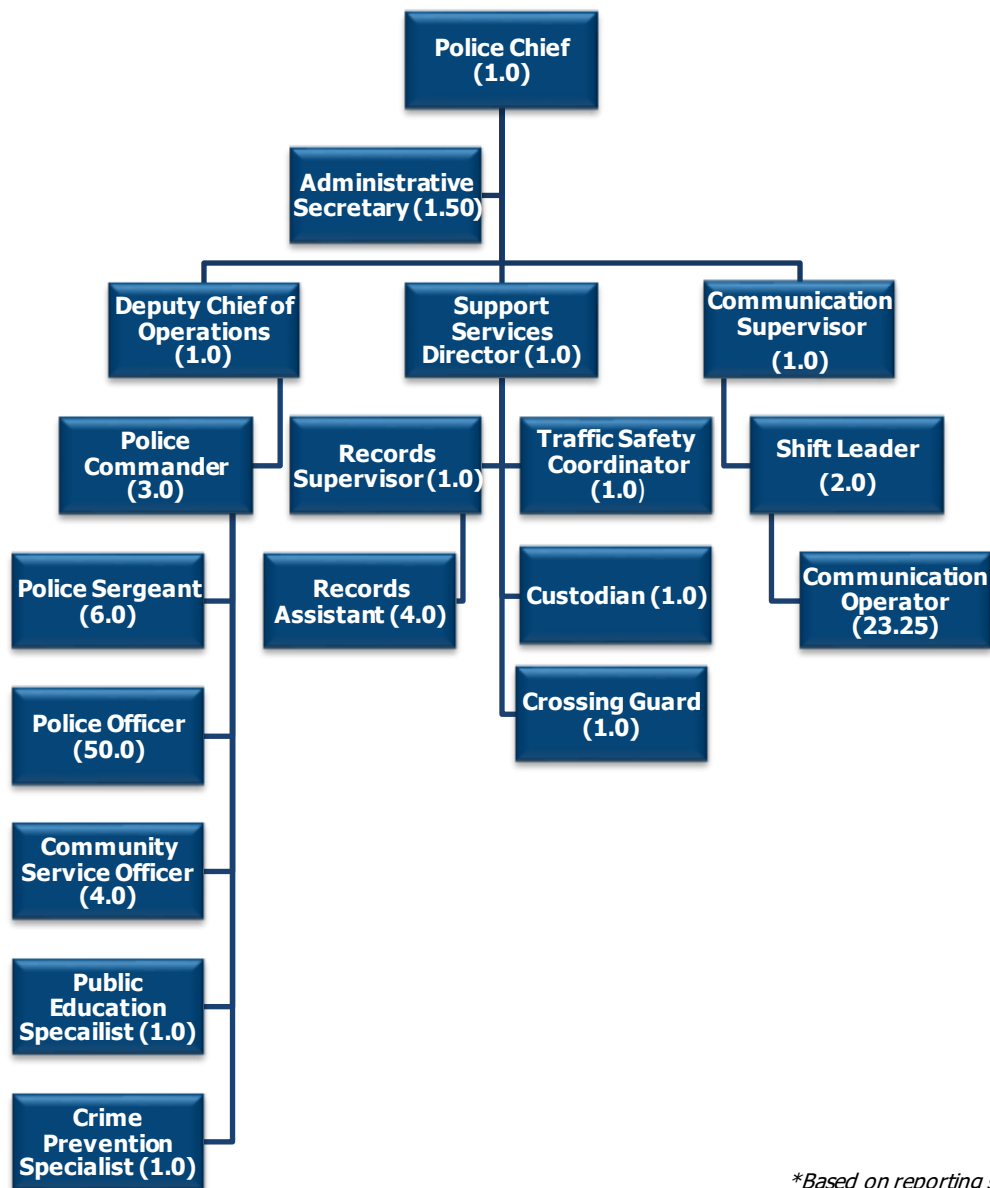
POLICE DEPARTMENT

Description:

The Gurnee Police Department provides services to the community 24-hours per day based on a philosophy of community-oriented policing and problem-solving. The Department emphasizes proactive interaction with citizens, businesses and other agencies. The Police Department is active in the community in areas such as traffic and DUI enforcement, crime prevention, public education, neighborhood watch, gang prevention and youth assistance programs. The Police Department has two separate cost centers, Police Administration (11040100) and Police Communications (11040200).

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

Departmental Structure*:



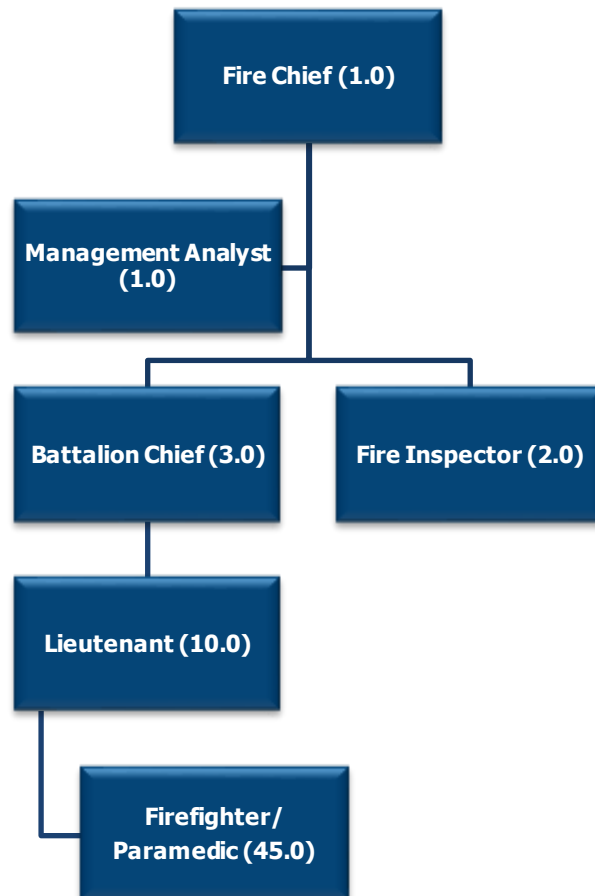
**Based on reporting structure.*

FIRE DEPARTMENT

Departmental Description:

The Gurnee Fire Department (GFD) provides a variety of emergency services to protect the lives and property of its citizens. Operating out of two stations, the Department provides 24-hour fire, rescue and EMS services. The GFD's headquarters station is located at 4580 Old Grand Avenue, with a second station located at 6581 Dada Drive. The Department serves over 30,000 Gurnee residents, as well as an additional 30,000 residents of the Warren-Waukegan Fire Protection District through a contract. In 2020, the Gurnee Fire Department responded to a total of 6,259 emergency calls. The Department is led by the Fire Chief and includes one Management Analyst, three Battalion Chiefs, ten Lieutenants, forty-five firefighter / paramedics and two fire prevention personnel. The Fire Department oversees two separate cost centers, Fire - Administration (11050100) and Foreign Fire Insurance (11050500).

Departmental Structure*:



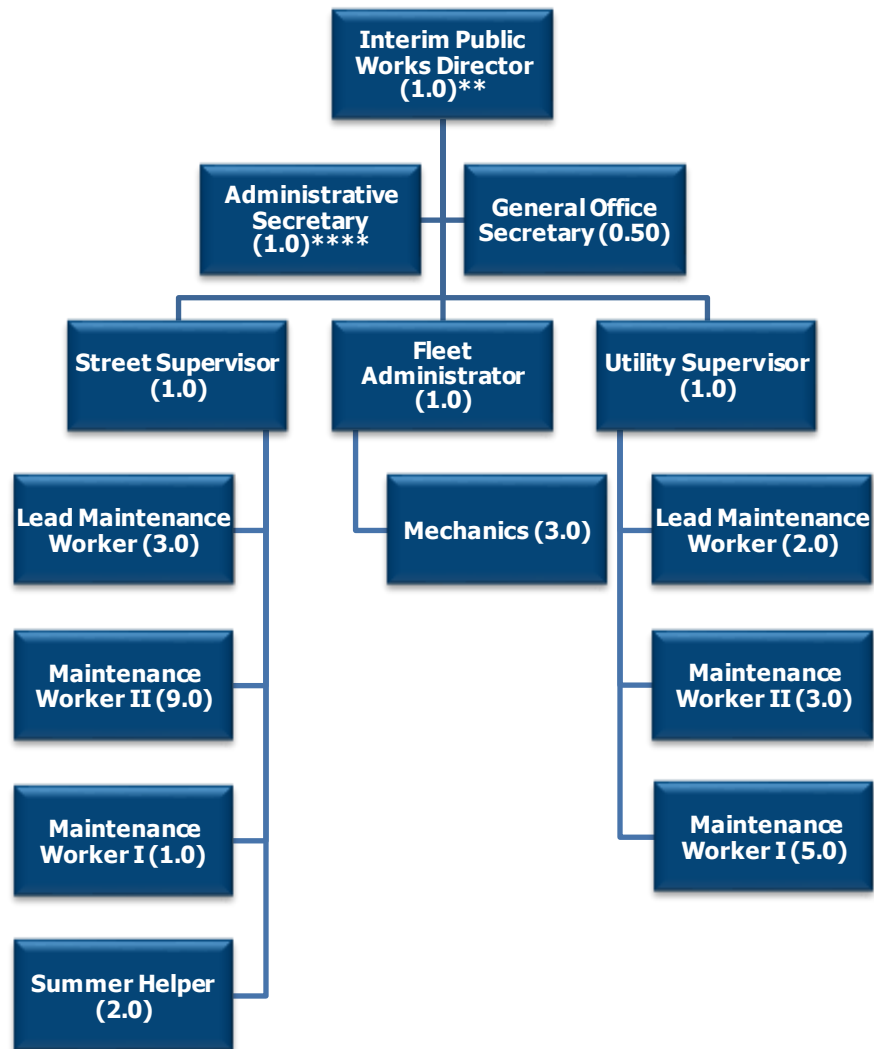
**Based on reporting structure.*

PUBLIC WORKS DEPARTMENT

Departmental Description:

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

Departmental Structure*:



**Based on reporting structure.*

**** Interim Public Works Director / Village Engineer is split 0.50 to Streets and 0.50 to Utility.*

*****The Administrative Secretary is split 0.40 Streets and 0.60 Utility.*



SECTION III – STRATEGIC PLAN

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OVERVIEW

PURPOSE & OBJECTIVE

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

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

FY 2017 – 2021 STRATEGIC PLAN TIMELINE TO DATE

- August 17, 2015 – Village Board One-on-One Interviews
- August 19 – 24, 2015 – Village of Gurnee Management Staff Online Survey
- August 28, 2015 – Community Focus Group #1
- August 29, 2015 – Community Focus Group #2
- October 30, 2015 – Village Board Planning Retreat
- May 16, 2016 – FY 2017 – 2021 Strategic Plan formally adopted via Resolution 2016-03
- June 27, 2016 – Progress Report #1 presented to the Village Board
- March 1, 2017 – Progress Report #2 provided to the Village Board via FY 17/18 Budget
- August 28, 2017 – Progress Report #3 presented to the Village Board
- March 1, 2018 – Progress Report #4 provided to the Village Board via FY 18/19 Budget
- August 27, 2018 – Progress Report #5 presented to the Village Board
- March 1, 2019 – Progress Report #6 provided to the Village Board via FY 19/20 Budget
- October 28, 2019 – Progress Report #7 presented to the Village Board
- March 2, 2020 – Progress Report #8 presented to the Village Board via FY 20/21 Budget
- March 1, 2021 – Progress Report #9 presented to the Village Board via FY 20/21 Budget

BIANNUAL PROGRESS REPORTS

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

✓ = Action Step Complete

🕒 = Progress Made

✗ = No Progress to Date

VISION STATEMENT

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

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

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

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

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

Continuously improve through process evaluation, training, and technology.

MISSION STATEMENT

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

Engage

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

Preserve

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

Advance

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

CORE VALUES

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

Customer Focused

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

Leadership

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

Progressive

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

Team Oriented

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

Stewardship

- Maintain infrastructure
- Preserve Village traditions
- Ensure fiscal responsibility

KEY PERFORMANCE AREAS

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

Exceptional Village Services and Staff

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

Fiscal Sustainability

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

Well-Maintained Infrastructure

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

Safe and Livable

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

High Quality Lifestyle

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

PLAN DEVELOPMENT PROCESS

STAFF SURVEY

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

COMMUNITY MEETINGS

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

PERCEPTIONS OF GURNEE

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



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

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

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

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

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

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

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

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

The Village's overall communication, snow removal, and mosquito abatement programs were also singled out for praise. Participants also praised the Village's parks and the Park District. With respect to improvements, participants identified a need for improved access for cyclists and pedestrians, streamlining recycling, and improving roadways.

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

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

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

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

STRATEGIC INITIATIVES FOR FY 2017 - 2021

1. EXCEPTIONAL VILLAGE SERVICES AND STAFF

- 1.1 Improve communication opportunities with stakeholders. **COMPLETED FEB '18**
- 1.2 Develop a plan for workforce and succession planning with a focus on increasing diversity. **COMPLETED FEB '21**
- 1.3 Refine performance measures to improve village service delivery. **COMPLETED FEB '21**
- 1.4 Improve business processes Village-wide. **COMPLETED OCT '20**
- 1.5 Update the Fire Department's Reporting and Record Keeping Systems. **COMPLETED FEB '19**

2. FISCAL SUSTAINABILITY

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

3. WELL-MAINTAINED INFRASTRUCTURE

- 3.1 Redevelopment of East Grand.
- 3.2 Provide solutions for improved pedestrian and bicyclist movement throughout the community. **COMPLETED OCT '19**
- 3.3 Improve efforts to mitigate flooding and provide storm water management. **COMPLETED OCT '19**
- 3.4 Enhance Multi-Year Capital Improvement Plan to identify other key needs and opportunities for funding enhancements. **COMPLETED FEB '21**
- 3.5 Develop a Parkway Program as the standard for Public Works parkway operations. **COMPLETED FEB '19**
- 3.6 Explore opportunities for partnerships to provide enhanced communications via public Wi-Fi/open data/fiber infrastructure. **COMPLETED OCT '19**

4. SAFE AND LIVABLE COMMUNITY

- 4.1 Identify ways to increase public safety presence in retail districts to improve the sense of security. **COMPLETED FEB '18**
- 4.2 Update the Village Comprehensive Land Use and Subdivision plans. **COMPLETED OCT '20**
- 4.3 Research opportunities for Shared Public Safety Communications Dispatch Services. **COMPLETED OCT '19**
- 4.4 Research opportunities to implement electronic citation technology.
- 4.5 Research and implement a body worn camera program within the patrol division of the Police Department. **COMPLETED MAR '17**

5. HIGH QUALITY LIFESTYLE

- 5.1 Improve Public Transportation opportunities.
- 5.2 Attract and retain boutique and small business stores/restaurants. **COMPLETED FEB '21**
- 5.3 Build Welton Plaza. **COMPLETED JUNE '18**
- 5.4 Encourage private sector investment and deployment of Gigabit speed Internet services for Village residents and businesses.

KEY PERFORMANCE AREA: EXCEPTIONAL VILLAGE SERVICES AND STAFF

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

Primary Department/Division: Administration/Public Information

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

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

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

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

Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

INITIATIVE #1.1: Improve communication opportunities with stakeholders.



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

HOMEVIDEOSPLAYLISTS

All activities

VillageofGurnee uploaded a video 1 week ago

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

Village

The Village Youtube Channel: VillageofGurnee

This Week

6,438 ↑
Post Reach

An example of the weekly reach of the Village Facebook Account

KEY PERFORMANCE AREA: EXCEPTIONAL VILLAGE SERVICES AND STAFF

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

Primary Department/Division: Administration/Human Resources

Supporting Department/Division: All Departments

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

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

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

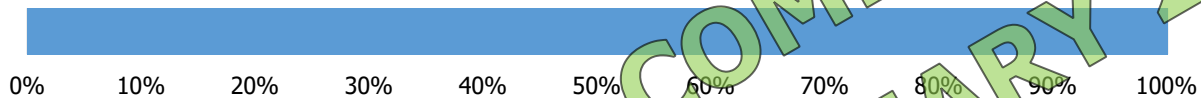
Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

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



Status	Action Step	Description of Action Step Status
✓	#1	Staff researched different types of workforce planning models and created a model document to guide the workforce planning process moving forward. The model plan was presented to the Village Board at the June 27, 2016 Committee of the Whole Meeting.
✓	#2	Staff developed worksheets to analyze future workforce needs and identify pending staff changes. In conjunction with the annual budget planning process, these worksheets are distributed to Department Heads for review and completion. Gap analysis and alternate staffing scenarios were reviewed.
✓	#3	Draft succession planning initiated for pending vacancies due to retirements and other possible staffing changes. Staffing alternatives were reviewed.
✓	#4	Recruitment planning remains a dynamic process. Staff continuously reviews new methods and sources of recruitment to solicit a diverse candidate pool.
✓	#5	Implementation of recruitment plans is a continuous process. With each vacancy, alternative methods for filling vacancies continue to be considered where appropriate, including contract, part time, or job consolidation.
✓	#6	<p>Modify / Evaluate / Revise – staff continues to reevaluate best methods to reach a diverse audience. Staff also continues to evaluate the best use of Village resources and considers alternative staffing methods when possible. During the budget preparation cycle, a strategic workforce review is conducted to determine anticipated vacancies due to retirements, resignations, or other reasons; to plan possible replacement strategies for vacancies; and to plan out other employee movements / advancements within the workforce to ensure continuity of operations.</p> <p>Over the last five years, workforce diversity as a percentage of the Village's full time workforce increased from 7.4% as of July 2016 to 10.8% as of January 2021. These efforts will continue going forward. Staff remains committed to improving workforce diversity and planning for continuity in business operations through strategic reviews of the workforce.</p>



Gurnee Police Explorers at the National Law Enforcement Explorer Conference

Gurnee Workforce Retirement Facts as of February 2021:

After adjusting for YTD retirements and filling of vacancies, 13.3% of Village's full time workforce remains eligible for retirement during the remainder of FY 20/21 28 of 210 positions):

Workgroup Breakdown:

- Sworn Police: 13% eligible (8 of 62)
- Civilian Police: 6% eligible (2 of 34)
- Sworn Fire: 12% eligible (7 of 59)
- Civilian Fire: 0% eligible (0 of 3)
- Public Works: 23% eligible (7 of 31)
- Community Development 38% eligible (3 of 8)
- Administration/IS: 8% eligible (1 of 11)

KEY PERFORMANCE AREA: EXCEPTIONAL VILLAGE SERVICES AND STAFF

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

Primary Department/Division: Administration

Supporting Department/Division: All Departments

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

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

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

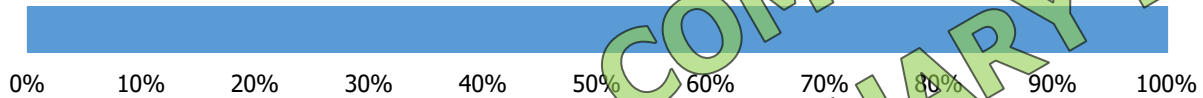
Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

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



Status	Action Step	Description of Action Step Status
✓	#1	Village departments were assigned initiatives identified through the Strategic Plan update process. Associated with each Initiative are Success Indicators. Departments are required to develop performance measures related to these indicators.
✓	#2	Village departments identified strategic planning sheets to develop action steps and success indicators for major strategic priorities assigned by the Village Board through the strategic planning process.
✓	#3	Administration adapted the priorities from the departments in to action steps that could be tracked semi-annually through this reporting process.
✓	#4	Strategic Plan Progress Report #8 was presented with the FY2021 budget. The FY2021-22 Proposed Budget includes Progress Report Update #9, which will be the final update on the FY2017-2021 Strategic Plan.
✓	#5	Strategic plan progress report sheets continue to be reviewed. With the strategic plan currently in the final year of the plan, total progress is well over 95% completed. It has been identified that many of the remaining progress items need to be readdressed in future strategic plans to make them either more obtainable or to better define success for completion.

KEY PERFORMANCE AREA: EXCEPTIONAL VILLAGE SERVICES AND STAFF

Initiative #1.4: Improve business processes Village-wide.

Primary Department/Division: Administration

Supporting Department/Division: All Departments

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

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

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

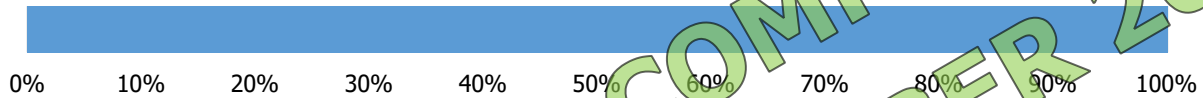
Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

INITIATIVE #1.4: Improve Business Processes Village-wide



Status	Action Step	Description of Action Step Status
✓	#1	The Gurnee Process Innovation Committee (GPIC) had their first meeting on October 26, 2016. At the meeting, the committee reviewed proposals from each department and identified three areas for review for the first round of meetings: building maintenance services, customer relationship management (CRM), and paper/printed forms procurement.
✓	#2	The GPIC work groups continue to meet in order to analyze current processes, with a focus on differences between departments.
✓	#3	The GPIC work group on paper purchasing recommended tying in the purchase of paper to the Village's copier contract. On October 21 st , 2019 the Village Board approved a contract that will allow for purchasing of paper to be automated and tied directly to usage. This will prevent staff time in purchasing paper inefficiently. Additionally, the GPIC work group on improving customer service inquiries successfully completed an RFP for a citizen request management and FOIA request software. The Village has selected GovQA as a vendor to partner in this project for a software solution and staff are working with GovQA on building software that will help connect resident problems with a solution. The Village's CRM system went live in September 2020 to help improve responsiveness to requests and reduce staff time handling inquiries.
✓	#4	The CRM software has been implemented Village-wide and is used in each department to assist with managing requests. The request types available can be viewed here: https://www.gurnee.il.us/service-request
✓	#5	The CRM software was presented to the Village Board on August 17 th , 2020 prior to going live to the public.

KEY PERFORMANCE AREA: EXCEPTIONAL VILLAGE SERVICES AND STAFF

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

Primary Department/Division: Fire Department

Supporting Department/Division: Information Systems, Finance

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

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

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

Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

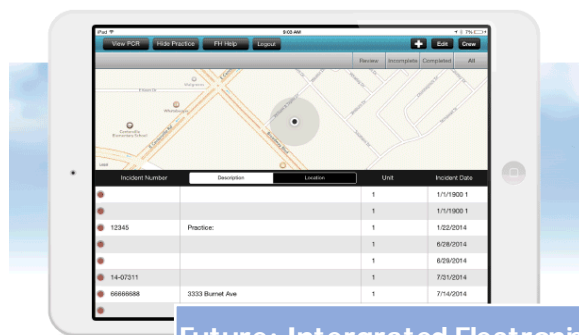
INITIATIVE #1.5: Update the Fire Department's Reporting & Record Keeping.



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



Current: Multiple Step Hand Written Reports



Future: Intergrated Electronic Patient Care Reporting

KEY PERFORMANCE AREA: FISCAL SUSTAINABILITY

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

Primary Department/Division: Administration/Economic Development

Supporting Department/Division: Community Development

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

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

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

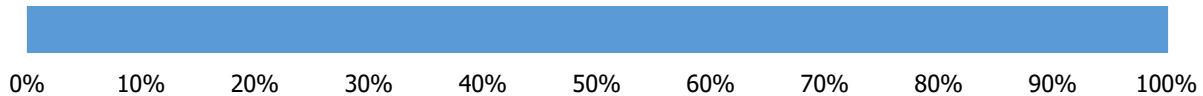
Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

INITIATIVE #2.1: Develop a plan for economic development.



Status	Action Step	Description of Action Step Status
✓	#1	<p>An Urban Land Institute Technical Assistance Panel (ULI-TAP) study of East Grand Avenue was conducted in July 2016. The Panel's report is available on the Village website. Panelists met again, at Gurnee's request, in January 2019 to assess the progress and offer professional guidance on next steps.</p> <p>Since that time, staff has worked with individual landlords to encourage private property improvements and fill vacancies and with East Grand businesses as a group to promote the corridor via events and advertising. Anchor businesses have solidified their commitment to the corridor, and several unique new businesses have opened.</p>
✓	#2	<p>Industrial real estate has seen considerable investment activity in recent years with notable additions to Tri-State and CenterPoint in 2020: Abbott Laboratories opened a new facility at 605 Tri-State, one of only two such sites in the United States engaged the manufacture of its pioneering COVID-19 rapid test kits. Employment at this site numbers 2,000 over four shifts daily. Nypro/Jabil added the manufacture of medical grade masks to its operations. Temporary leases by ULine and Nosco utilized previously vacant industrial and office space, respectively. A vacant lot on CenterPoint Court was purchased with plans to begin construction in 2021 on a new 80,000 square foot facility for AZ Polymers. These investments are a continuation of an already strong trend. In 2019, CenterPoint Development's 190,000 square foot speculative industrial building was fully leased to Luxor Furniture; Abbott Laboratory Credit Union (ALEC) opened its newly constructed 30,000 square foot headquarters; and AKHAN Semiconductor enhanced its capacity with the addition of a clean room. In 2018, Weiman Products expanded by 100,000 square feet and Tablecraft executed a lease for the 120,000 square foot, former Kenall building. High speed fiber service completed by Comcast puts Tri-State and CenterPoint in a position to continue to attract technology-intensive users.</p> <p>Retention visits provide a web of resources to Gurnee manufacturers, including access to job training grants and recruitment support to attract qualified labor. Department of Commerce & Economic Opportunity executive staff have visited Gurnee and Village staff is in regular contact with the State, County, and other agency partners regarding local project priorities.</p>
✓	#3	<p>The Pace shelter at Rt. 21 & Washington is actively used, the product of a cooperative effort between the Village and Pace for the concrete pad and structure installation. A new shelter is also planned for the north side of Grand Avenue west of Hunt Club. The vanpool and employer shuttle programs, as well as the Lake County Shuttlebug Program, are promoted to major employers. Following a January 2019 meeting with Pace officials, Gurnee continues to spearhead outreach to manufacturers to assess public transportation needs. Short-term, we expect to promote/extend existing programs e.g. vanpool; midterm, possible route modification; longer term, a pilot program for traffic signal preemption. Emphasis continues to be on connectivity to rail hubs and conveniently located bus stops/shelters so that public transportation is a viable commuting option for more people.</p>
✓	#4	<p>Staff routinely (daily/weekly) generates property searches using CoStar data. CoStar is the most common source utilized by commercial brokers, and listings are free to any property owner with property for lease or sale. The value to the Village includes the ability to run individual, detailed reports on properties (available and occupied) and analysis of occupancy and rent trends over time and to provide potential businesses with customized listings of available properties that meet their criteria. Additional layers of data, e.g. Village of Gurnee zoning, has been compiled and will be added to the CoStar database.</p>
✓	#5	<p>The Village of Gurnee has been represented each year at the International Council of Shopping Centers (ICSC) Idea Exchange in Chicago in March; RECon in Las Vegas in May; and Midwest Dealmaking Trade Show in October, where the Village hosts a booth. The October event in Chicago typically draws attendance of approximately 4,000, and the Vegas event attracts close to 35,000. For the first time in 2020, these events were canceled due to COVID; they are expected to resume in December 2021. The Village was also a founding partner community in Select Chicago, an affiliate of Select USA, held in 2018 for the first time and again in 2019.</p>

KEY PERFORMANCE AREA: FISCAL SUSTAINABILITY

Initiative #2.2: Update the Village financial policies.

Primary Department/Division: Administration/Finance

Supporting Department/Division: All Departments

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

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

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

Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

INITIATIVE #2.2: Update the Village financial policies.



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

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

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

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

Recommendation: GFOA recommends that governments formally adopt financial policies.

KEY PERFORMANCE AREA: FISCAL SUSTAINABILITY

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

Primary Department/Division: Administration/Finance

Supporting Department/Division: Administration

Key Staff: Finance Director (Lead), Village Administrator

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

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

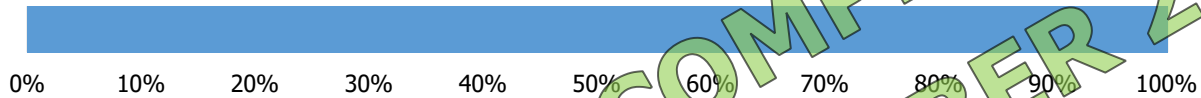
Success Indicators:

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

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

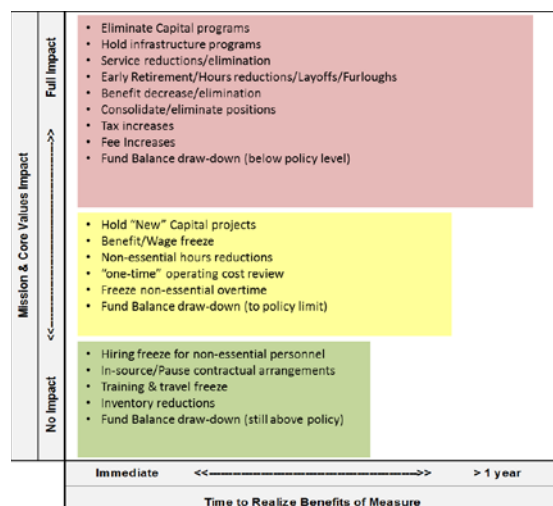
STATUS AS OF: **FEBRUARY 2021**

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



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

In preparing the MYFF it became apparent that given the Village's reliance on economically sensitive revenues, the Village is susceptible to sudden interruptions in resources for a variety of reasons such as a recession or State budget issues. Such events could require action by the Village to protect fund balance but continue to deliver vital services. This reality prompted staff to consider a policy that identifies and



prioritizes action steps that could be taken based on the timeframe to realize the benefit and impact on service levels (graphic at left). The policy will also identify a trigger for the Village to consider taking action. An internal action plan will be maintained with specific actions within each Action Level. For example, a hiring freeze on non-essential positions would be an example of a Level 1 action. An increase in the Village's home rule sales tax rate would be an example of a Level 2 action. In-sourcing contract engineering to existing staff would be an example of a Level 3 action. Discontinuing a seasonal program would be an example of a Level 3 or 4 action.

KEY PERFORMANCE AREA: FISCAL SUSTAINABILITY

Initiative #2.4: Conservatively fund pension liabilities.

Primary Department/Division: Administration/Finance

Supporting Department/Division: Administration/Human Resources

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

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

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

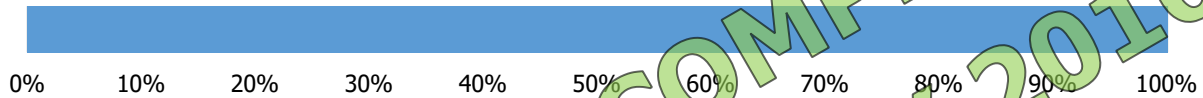
Success Indicators:

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

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

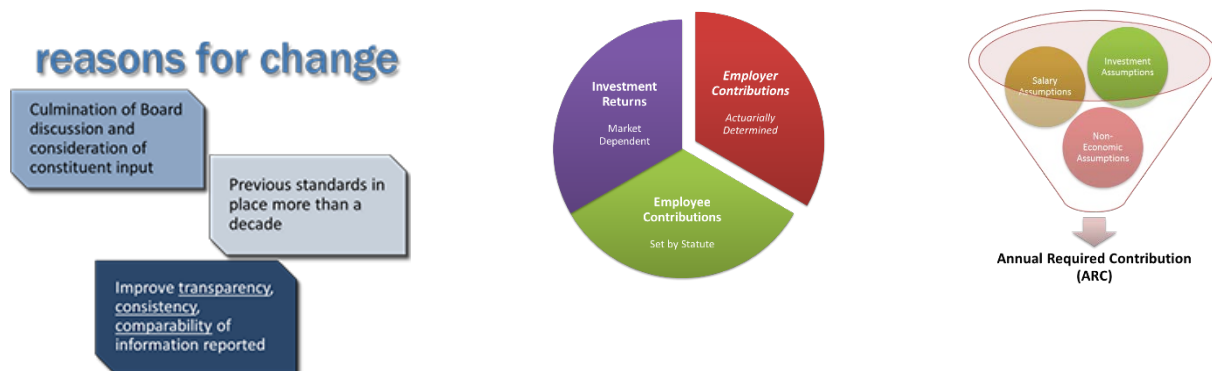
STATUS AS OF: **FEBRUARY 2021**

INITIATIVE #2.4: Continue to conservatively fund pension liabilities.



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

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



KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE

Initiative #3.1: Redevelopment of East Grand.

Primary Department/Division: Administration/Economic Development

Supporting Department/Division: Community Development

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

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

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

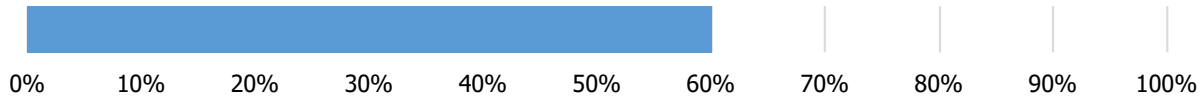
Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

INITIATIVE #3.1: Redevelopment of East Grand.



Status	Action Step	Description of Action Step Status
✖	#1	Market Analysis was intended as a follow-up to the ULI-TAP report but has been deferred in order to deploy funds for other initiatives.
✔	#2	This item would be dependent upon #1, which is not recommended at this time. Unless and until a retail market study is completed, staff will focus on recruiting restaurants which are necessary to enliven the business district irrespective of the retail mix. Retention of existing businesses is a priority; radio promotions on 102.3XLC and events such as the Farmers Market have been offered to support the existing business base; this has been especially important during the construction on the Railroad Bridge and Route 41/132 intersection.
✔	#3	Staff is working closely with the owners of key, large properties on East Grand where investment is likely – including notably the owners of the U-Haul and vacant motels, 3545-3575 Grand Avenue, and several north side strip centers. The Village's investment in landscaping has been well received by the community; Phase 2 was completed in 2019, and the few remaining "unplanted" areas will be filled in once the railroad bridge construction is complete.
✔	#4	East Grand Merchants / Residents Committee began meeting approximately quarterly in Spring 2017. Promotions included participation in the 2017-2019 Gurnee Days parades; a summer coupon flier; a frequent-shopper holiday promotion (\$1,000 "Grand" giveaway); and the Farmers & Artisans Market that was held monthly, July-October, in 2018 and 2019 but canceled in 2020 due to COVID; and two rounds (Summer/Fall) of WXLC radio promotions featuring East Grand businesses who opted in for a \$50 participation fee.
✖	#5	See #6
🕒	#6	U-Haul is remodeling its existing building which now features interior, climate controlled self-storage units. It also purchased the two vacant motel properties and is repurposing them for pod storage. The owner of the retail center at 3545-3575 Grand Avenue in 2020 erected a new multi-tenant monument sign and has conceptual renderings for façade improvements should the return on investment warrant it. Village staff is coordinating with these owners to encourage property improvement. The ULI report completed in 2016 was clear that, with few exceptions, the rents in the East Grand area do not yet support new, ground-up construction; this remains the case. The ULI-TAP recommended (and a subgroup has subsequently affirmed) an emphasis on revitalizing the area with special events and promotion while encouraging property rehabilitation where possible.
🕒	#7	Incentives for catalytic uses will be considered on a case-by-case basis.

KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE

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

Primary Department/Division: Community Development/Engineering

Supporting Department/Division: Community Development/Planning

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

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

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

Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

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



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

KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE

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

Primary Department/Division: Community Development/Engineering

Supporting Department/Division:

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

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

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

Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

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



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



KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE

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

Primary Department/Division: Community Development/Engineering

Supporting Department/Division: Administration/Finance, Public Works

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

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

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

Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

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



Status	Action Step	Description of Action Step Status
✓	#1	In preparation of preparing metrics staff is working to identify what aspects of infrastructure measurements are documented for each system. Pavement condition indices are regularly measured. Properties impacted by boil orders for water mains are documented. Sanitary sewer backup occurrences are documented. Fleet management data is available. Due to decentralized facility maintenance, measurements are not available for this system.
✓	#2	After further analysis, it was determined that this remains a recommended action step for a future strategic plan. Staff turnover and decentralized facility management led to complications in completing a building master plan.
✓	#3	The Finance Division in conjunction with Fleet Maintenance and input from departments has completed a 20-year replacement plan that will be updated annually in conjunction with the Multi-Year Capital Plan moving forward.
✓	#4	The Multi-Year Capital Plan is prepared on an annual basis during the months of November & December. The Plan includes 5-years of planned improvements to maintain assets and protect the Village's investment in infrastructure and equipment.
✓	#5	The current draft Multi-Year Capital Plan was presented to the Board on December 16, 2019. It will be approved by the Village Board as part of the annual budget.

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

The FY2020/2021 Capital Plan included the completion of the Knowles Road Water Tower and associated water system improvements, along with a water main replacement project along Old Grand Ave. The MFT resurfacing project continues to focus on a variety of local streets while our reconstruction program focuses on local streets that need more intense repair.

KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE

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

Primary Department/Division: Public Works

Supporting Department/Division: Street, Utility

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

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

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

Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

INITIATIVE #3.5: Develop a standard for parkway operations.



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

KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE

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

Primary Department/Division: Administration/Information Systems

Supporting Department/Division: Administration, Engineering

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

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

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

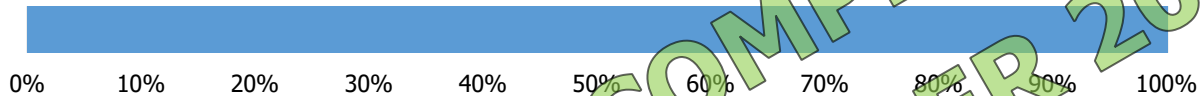
Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

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



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

KEY PERFORMANCE AREA: SAFE & LIVABLE COMMUNITY

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

Primary Department/Division: Police/Visitor Oriented Policing Team

Supporting Department/Division: Administration/Economic Development

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

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

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

Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

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



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



V.O.P. Officers



Gurnee Mills which houses a Police Substation

KEY PERFORMANCE AREA: SAFE & LIVABLE COMMUNITY

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

Primary Department/Division: Community Development/Planning

Supporting Department/Division:

Key Staff: Planning Manager (Lead), Senior Planner

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

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

Success Indicators:

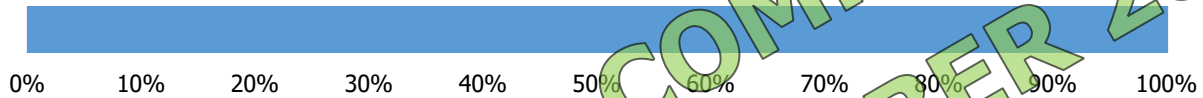
- Residents engaged in developing an updated plan.
- Adopt the plan.
- Execute the plan.

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

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

STATUS AS OF: **FEBRUARY 2021**

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



Status	Action Step	Description of Action Step Status
✓	#1	The Village board approved a contract with a consultant on August 8, 2016 after a RFQ process. After numerous delays, staff reassessed this relationship and determined the best course of action was to move forward with a different firm. On May 21, 2018 the Village Board approved a contract with Camiros, Ltd. Camiros is the same consultant the Village used to update the Zoning Ordinance.
✓	#2	A project initiation was conducted with Village Staff, the Village Board, and PZB to "kick-off" the project on October 24, 2016. After this "kick-off", community outreach and citizen participation occurred via a workshop on January 25, 2017 and focus groups, social networking, and surveys and/or an interactive website. Work products from the initial consultant will be turned over to Camiros for use going forward. Staff held a kick-off meeting with Camiros on July 9, 2018.
✓	#3	The first draft of the Comprehensive Land Use Plan was presented to the Planning and Zoning Board on February 19, 2020. Feedback provided by the PZB to Camiros was included in an updated version of the plan.
✓	#4	The final draft of the Comprehensive Plan was presented to the Village Board on September 28 th , 2020.
✓	#5	The Village Board adopted the Compass 2040: Comprehensive Land Use Plan on October 5 th , 2020.

KEY PERFORMANCE AREA: SAFE & LIVABLE COMMUNITY

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

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

Supporting Department/Division: Information Systems, Village Administration

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

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

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

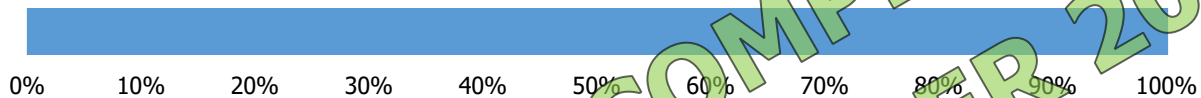
Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

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



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

KEY PERFORMANCE AREA: SAFE & LIVABLE COMMUNITY

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

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

Supporting Department/Division: Information Systems

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

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

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

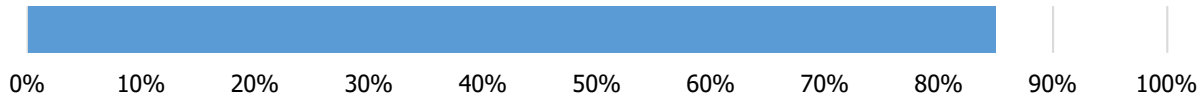
Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

INITIATIVE #4.4: Research implementation of electronic citation technology.



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



Example of citation scanning and printing equipment



Example of Drivers License scanning equipment

KEY PERFORMANCE AREA: SAFE & LIVABLE COMMUNITY

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

Primary Department/Division: Police Department

Supporting Department/Division: Administration/Information Systems

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

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

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

Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

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



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



Picture of a body camera deployed on an officer

KEY PERFORMANCE AREA: HIGH QUALITY LIFESTYLE

Initiative #5.1: Improve Public Transportation opportunities.

Primary Department/Division: Community Development/Engineering

Supporting Department/Division: Administration/Economic Development

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

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

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

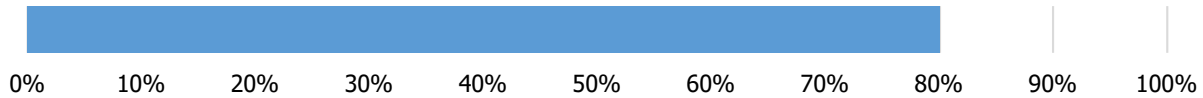
Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

INITIATIVE #5.1: Improve Public Transportation opportunities.



Status	Action Step	Description of Action Step Status
✓	#1	<p>The Economic Development Director regularly communicates with Pace representatives with the specific intention of improving workforce access to employers in the community. At the request of the Village and Abbott Laboratories, which opened a new facility in 2020 employing 2,000, Pace is actively reviewing options for the addition of a new bus stop on Tri-State Parkway. A similar collaboration in 2016 resulted in a pilot program for Six Flags, with a route extension to the employee entrance which was then made permanent.</p> <p>In January 2019 several goals were reaffirmed with Pace officials: (a) extending routes to serve major employment centers where warranted (b) maintaining availability of vanpool, employer shuttle options (c) evaluating route optimization strategies including signal preemption. Emphasis is on improving regional access from rail lines in the adjoining communities. As strategic planning for public transportation in the wake of COVID-19 accommodates changed commuting patterns and preferences, the Village will remain engaged with Pace to ensure our major employment centers are served.</p>
✓	#2	<p>Due to decreased ridership during the COVID-19 pandemic, Pace has temporarily suspended provision of route-specific ridership data in favor of Division-level performance statistics. Gurnee is part of Pace's North Division. As of the May/June 2020 ridership report, fixed-route bus ridership in the North Division was down 60% from the same period in 2019.</p> <p>Routes serving Gurnee include Routes 565 (Grand Avenue to Waukegan Metra station), 572 (Washington Street to Waukegan Metra station), and 562 (Sunset Avenue – no weekend service – to Waukegan Metra station). At College of Lake County a transfer can be made to Route 570 (to Fox Lake Metra Station). Bus Route 573, which had provided rush hour service along Green Bay Road, was suspended in May 2020 until further notice due to extremely low usage.</p> <p>In 2016/17, new shelters were installed at the SE and NW corners of Washington Street and Rt. 21; these locations, combined with new sidewalk installed on Rt. 21, serve employees of Six Flags Great America as well as other nearby businesses. A new shelter west of the Sam's Club entrance on Grand Avenue was planned following completion of the Hunt Club/Grand construction but has not yet been installed. Existing shelters in high traffic locations – Six Flags, Menards - received replacement refuse containers in 2019 in order to facilitate more regular collection service by Pace. Gurnee Public Works has been extremely helpful in cleaning/maintaining shelters so that they reflect well on the community.</p>
🕒	#3	No reportable progress at this time.
🕒	#4	No reportable progress at this time.

KEY PERFORMANCE AREA: HIGH QUALITY LIFESTYLE

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

Primary Department/Division: Administration/Economic Development

Supporting Department/Division: Gurnee Chamber of Commerce

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

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

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

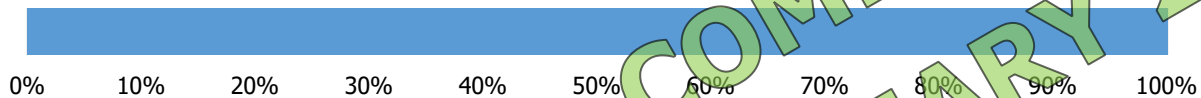
Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

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



Status	Action Step	Description of Action Step Status
✓	#1	New outdoor dining procedures were promoted to all restaurants. Special Event procedures will be incorporated in all future updates of the Business Handbook. During the restrictions associated with COVID-19, the Village eased the process for outdoor dining so that restaurants could maximize this opportunity; permits were not required unless electrical or heating was used and in those cases, there was no fee.
✓	#2	An Independent Restaurant Guide was produced by the Village and incorporated as a full page ad in the Chamber of Commerce Community Guides. Update and reprint as a rack card or flier for future years as needed. The Guide is distributed at local hotels and events. Of the approximately 125 restaurants in Gurnee, nearly 35 are independently owned/operated.
✓	#3	The Village website features key businesses by type/category and location. The goal is for all business data to be updated in real time, with active Business Licenses as they are added and renewed.
✓	#4	The Gurnee's Got It! Facebook page shares the news, specials, and events of Gurnee businesses and community organizations. Its primary focus is on promoting independent business but does include Gurnee's important tourism and hospitality industry. Page following increased by 60% in 2020.
✓	#5	<p>Alpha Media's opening in Gurnee Mills in early 2020 provided an opportunity for a coordinated promotion effort to make best use of the in-kind trade advertising the Village is receiving. The Village has contracted with Lynn G Designs to assist the Village in organizing the radio promotion and helping to promote Gurnee's Got It! Over 30 weeks of shows have been produced, featuring 50 guests as well as a monthly segment hosted by Visit Lake County (VLC).</p> <p>In 2020, to support local businesses during COVID, VLC added new promotions (Lake County @Home, Holiday Your Way, Restaurant Rally) aimed at helping Lake County residents discover things to do closer to home. Lake County Restaurant Week completed just before shutdown in early March 2020 is being planned for Summer 2021 when outdoor dining is available. It showcases Lake County's independent dining establishments and over the years has featured many Gurnee restaurants, including in Chocolate Sanctuary, Stevens, Timothy O'Toole's, the Barnwood restaurant at Great Wolf Lodge, Holiday Inn's Spice Restaurant, Giordanos, and Salutos.</p> <p>Back-to-School shopping and Holiday shopping Facebook promotions feature retail, while service businesses are supported throughout the year via sharing of their posts. A major initiative has been participation in the Visit Lake County Holiday coop campaign, which features holiday shopping at Gurnee Mills, Holiday in the Park at Six Flags Great America, overnight stays at Great Wolf Lodge and other hotel partners, and events throughout the holiday season in Gurnee. These campaigns did not run in 2020; however discussions are underway for a Q2 2021 promotion working with Visit Lake County and our Big 3 attractions as consumer activity is set to recover.</p>
✓	#6	Gurnee's first Small Business Saturday (SBS) event in 2016 featured 17 independent retailers and restaurants. In 2017, it was expanded to two Saturdays and featured a shuttle to the Holiday Train; 29 retailers and restaurants participated. For 2018, the event was transitioned to the Chamber of Commerce, and the Village now plays a supporting role, including advertising, operational (Public Works) support for food donations, and signage and small giveaways for businesses' use.
✓	#7	See #6
✓	#8	Trade show displays were updated Fall 2018. Marketing Materials have been updated by staff and a5 Marketing. Trade shows were canceled for 2020 and are expected to resume by December 2021.

KEY PERFORMANCE AREA: HIGH QUALITY LIFESTYLE

Initiative #5.3: Build Welton Plaza.

Primary Department/Division: Administration, Engineering

Supporting Department/Division: Welton Plaza Committee

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

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

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

Success Indicators:

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

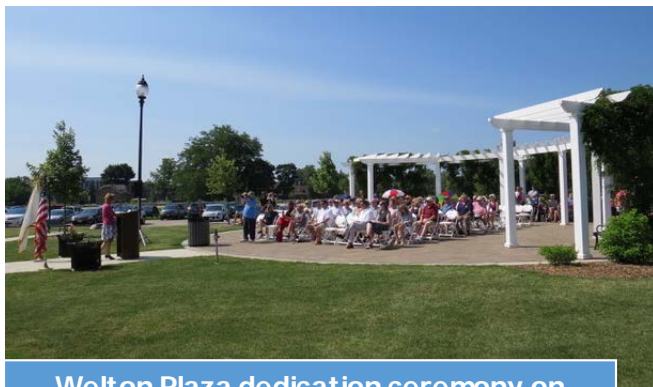
Action Steps	Desired Target Date
1. Approval of resolution designating property as future Welton Plaza site.	February 2014
2. Complete major site preparation work.	September 2015
3. Execute agreement with Gurnee Community Church related to property.	September 2015
4. Award pergola construction contract.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

STATUS AS OF: **FEBRUARY 2021**

INITIATIVE #5.3: Build Welton Plaza



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



Welton Plaza dedication ceremony on
June 30, 2018



Official Ribbon Cutting by Family
Members

KEY PERFORMANCE AREA: HIGH QUALITY LIFESTYLE

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

Primary Department/Division: Administration

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

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

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

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

Success Indicators:

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

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

STATUS AS OF: **FEBRUARY 2021**

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



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

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SECTION IV – BUDGET PROCESS & STRUCTURE

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BUDGET PROCESS

The budget document is the result of the Village's financial and operational planning process and serves as the guide for implementing those plans. The process brings together input from the elected officials, department directors, departmental staff and the public to shape the Village's goals and objectives. In FY2015/2016 the Village updated its Strategic Plan through a process that included meetings with the general public, other taxing bodies, the Village staff and Mayor and Village Board. The outcome of these meetings is a series of Key Performance Areas and Strategic Initiatives for the Village to focus on. Where applicable, funding for these initiatives is included in the FY 2021/2022 budget and noted in various sections. More information on the strategic plan update and process can be found in *Section 3: Strategic Plan* of the budget document.

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

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

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

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

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

BUDGET TIMELINE

November

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

December

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

January

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

February

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

March

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

April

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

May

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

BUDGET SECTIONS

The Budget is divided into 11 sections:

1. **Transmittal Letter:** This section includes the Transmittal Letter, which provides the Village Board and the public with a general summary of the most important aspects of the budget.
2. **Organization and Services:** This section introduces readers to the Village, its services, operations and strategic goals. The Operations Overview outlines each operating Department, its functions, responsibilities and organization.
3. **Strategic Plan:** The Strategic Plan section provides the reader with the Village's Vision, Mission and Core Values. It also summarizes key performance areas, the initiatives the Village will undertake in order to accomplish these strategic goals and progress made as of February 2021.
4. **Budget Process and Structure:** The Budget Process and Structure section provides the reader with general information on how the budget was developed, including a timeline and its general format.
5. **Executive Overview:** In the Executive Overview section, the budget is examined at the macro-level and summarizes total revenues and expenditures, as well as the Village's personnel history, debt position and fund balance. This section aids in the reader's understanding the total budget, as well as the Village's various revenue and expenditure categories.
6. **Budget Summary:** The Budget Summary section provides a thorough examination of each budgetary fund including overviews of individual revenues and expenditures located in each respective fund. Departmental budgets are also reviewed in depth with emphasis on the current and prior fiscal year expenditures and personnel count histories. This section provides a detailed look at how funds are assigned to operational activities.
7. **Capital Budget Summary:** The Capital Budget Summary presents the planned investments in the long-term assets of the Village.
8. **Line Item Budget:** The Line Item Budget is the most comprehensive presentation of the annual budget, providing line items by fund, department and category on a multi-year basis.
9. **Comprehensive Fee Schedule:** The Comprehensive Fee Schedule is a complete list of all Village taxes and fees. The section has been divided into nine fee types including Business License Fees, Utility Fees, Engineering Fees, Building and Development Fees, Planning and Zoning Fees, Administration Fees, Police Department Fees, Fire Department Fees and Taxes.
10. **Glossary:** The Glossary includes definitions of key terms and acronyms that are found throughout the budget book.
11. **Appendix:** The Appendix includes the Village's Financial Policies including the Accounts Receivable Policy, Debt Policy, Fixed Asset Policy, General Corporate Fund Balance Policy, Identity Theft Policy, Investment Policy, Pension Funding Policy, Purchasing Policy, Social Security Number Protection Policy and Fiscal Contingency Policy.

BASIS OF BUDGETING & FUND STRUCTURE

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

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

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

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

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

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

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

BUDGETED FUNDS

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

CURRENT VILLAGE FUNDS

Fund Category/Type		Fund Name	Fund No.	Description
Governmental Funds	General	General Operating	110	Village's primary operating fund. Accounts and reports all financial resources not accounted for and reported in another fund.
	Special Revenue	Emergency 911	121	Accounts for the Village's portion of 911 related expenditures and reimbursement from the Joint Emergency Telephone Systems Board.
		Motor Fuel Tax (MFT)	122	Accounts for the use of the Village's share of state motor fuel taxes. State law requires that the MFT be used for improvements in the street right of way, including streets, curbs and gutters, traffic signalization and sewer related improvement.
		Impact Fee	123	Accounts for fees collected from developers for necessary improvements made by the Village and money collected for county road improvements within the Village.

Governmental Funds Cont.		Police Department Restricted Revenue Fund	124	Accounts for seized drug money and assets captured during drug arrests. The Village receives a percentage of money back any time there is a drug arrest and money is recovered. The money must be used for drug awareness.
	Capital	Capital Improvements	131	Accounts for the acquisition or construction of major capital facilities (other than those in the Enterprise Fund).
	Debt Service	Bond	141	Accounts for the accumulation of resources for, and the payment of, debt principle, interest and related costs for the general obligation bonds issued by the Village.
		Special Service Area #2	142	Accounts for payments made by property owners on related Special Service Area debt. This is administered, but not backed, by the Village. The Village collects the payments and subsequently pays the related debt.
Proprietary Funds	Enterprise	Golf Course	211	Accounts for the construction and operation of a municipal golf course.
		Utility Operating	221	Accounts for the provision of water and sewer services.
		Water & Sewer Capital	223	Accounts for the purchase of water and sewer capital items.
	Internal Service	Fleet Services Fund	233	Accounts for expenditures related to the maintenance and replacement of the vehicle and equipment fleet.
Fiduciary Funds	Pension Trust	Police Pension	307	Accounts for the accumulation of resources to be used for the retirement annuity payments to sworn police employees.
		Fire Pension	308	Accounts for the accumulation of resources to be used for the retirement annuity payments to firefighter/paramedics.
	Agency	NLCC-ETSB	411	The Village manages the Budget process for the Northeast Lake County Consolidated Emergency Telephone Systems Board.

RELATIONSHIP BETWEEN FUNDS AND DEPARTMENTS

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

ACCOUNT NUMBERS

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

Organization Code – Object Code

11040100-413001

Organization Code

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

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

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

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

Object Code

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

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

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

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

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

LONG RANGE FINANCIAL GOALS

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

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

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

Services to our constituents will increase while personnel counts will be optimized. The fiscal year budget includes an overall decrease of 12.07 budgeted FTE's. This is in response to the COVID-19 pandemic impact on revenues. Overall authorized FTE's remain flat at 236.02. Positions that remained vacant throughout FY 2020/2021 that are proposed to be filled include a Systems Administrator position in the Information Systems Division, a Senior Civil Engineer in the Community Development Department and two Officers and a Communications Operator in the Police Department.

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

LONG RANGE FINANCIAL POLICIES

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

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

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

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

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

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

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

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

reducing expenditures. Balances in excess of the recommended cash flow commitment may be transferred to the Capital Improvement Fund to support future capital projects.

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

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

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

All Long Range Financial Goals and Policies are supplemented by Village policies on Accounts Receivable, Debt Issuance, Fixed Asset Recognition, Fund Balance, Identity Theft Protection, Investment, Pension Funding, Purchasing and Social Security Number Protection.

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



SECTION V – EXECUTIVE OVERVIEW

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EXECUTIVE OVERVIEW

The Village of Gurnee's Fiscal Year (FY) 2021/2022 budget of \$72.5 million was prepared consistent with the Village's primary financial goal – to provide the highest level of service possible to our citizens, visitors and businesses while keeping taxation and other charges at a minimum. Village management intends to continue offering services at the highest possible level within budget restrictions.

The budget is designed to serve the following four major purposes:

- To define policy, as promulgated by the Village Board;
- To serve as an operating guide for management staff to aid in the control of financial resources, while complying with generally accepted accounting principles for government;
- To present the Village's financial plan for the fiscal year, illustrating expenditures and projected revenues by which the budget is funded; and
- To serve as a communication document for the citizens of Gurnee who wish to understand how the Village operates and the methods used to finance those operations.

Fund	Proposed Revenues FY 21/22	Proposed Expenditures FY 21/22	Net Surplus / (Deficit)
All Funds	\$78,749,040	\$72,508,133	\$6,240,907
Governmental Funds	\$53,800,594	\$52,390,983	\$1,409,611
110 - General Fund	41,225,441	41,225,441	-
121 - 911 Fund	1,788,107	1,788,107	-
122 - Motor Fuel Tax Fund	1,944,446	1,618,185	326,261
123 - Impact Fee Fund	50	150,000	(149,950)
124 - PD Restricted Revenue Fund	255,050	249,500	5,550
131 - Capital Improvement Fund	8,587,500	7,359,750	1,227,750
141 - Bond Fund	-	-	-
142 - Special Service Area #2	-	-	-
Proprietary Funds	\$11,026,295	\$12,117,719	(\$1,091,424)
211 - Golf Course Fund	45,100	-	45,100
221 - Water & Sewer Operating Fund	9,290,535	6,970,614	2,319,921
223 - Water & Sewer Capital Fund	110,000	3,358,080	(3,248,080)
233 - Fleet Services Fund	1,580,660	1,789,025	(208,365)
Fiduciary Funds	13,046,651	\$6,006,324	\$7,040,327
307 - Police Pension Fund	7,363,719	3,610,662	3,753,057
308 - Fire Pension Fund	5,682,932	2,395,662	3,287,270
Agency Funds	875,500	\$1,993,107	(\$1,117,607)
411 - NLCC-ETSB	875,500	1,993,107	(1,117,607)

Fiscal Year 2021/2022 projected revenues are \$78.7 million, while projected expenditures are \$72.5 million including inter-fund transfers. On an all funds basis, a \$6.2 million surplus is projected. The budget is balanced.

The projected May 1, 2021 General Fund balance is \$23.8 million, which is 57.6% of FY 2021/2022 expenditures. FY 2021/2022 includes a budgeted use of reserves of \$921 thousand. As a result, the General Fund balance as of April 30, 2022 is projected to be \$22.8 million. The fund balance remains more than 20% higher than the balance requirement as dictated in the *General Corporate Fund Balance Policy*. Per this policy, an unreserved fund balance for the General Fund should, at a minimum, equal 35% of the subsequent fiscal year's expenditures.

The FY 2021/2022 budget also includes planned draw down of fund balance in selected funds in order to continue to address capital infrastructure needs. The use of fund balance includes \$150 thousand in the Impact Fee Fund, \$928 thousand in the combined Water & Sewer Operating & Capital Funds and \$208

thousand in the Fleet Services Fund in accordance with the Multi-Year Capital Plan. In addition, the Northeast Lake County Consolidation Emergency Telephone Systems Board (NLCC-ETSB), a Joint agency with the City of Zion in which the Village acts in a custodial capacity, is proposing to use \$1.1 million in fund balances to support public safety dispatching capital improvements. These changes in fund balance are discussed in greater detail under *Fund Balance Projections by Fund* at the end of this section.

FY 2021/2022 expenditures are aimed at working towards and accomplishing goals identified during the 2015 Strategic Plan update. This includes keeping public safety and capital improvements at the forefront, while preparing for future retirements in key positions. Funding to complete the construction of a third Fire Station, as well as replacement of public safety dispatching and records management software are highlights of the Village's commitment to improving public safety services and community infrastructure. The FY 2021/2022 Capital Improvement budget which includes \$4.1 million for transportation system improvements including road resurfacing, intersection improvements, street light upgrades, and funding for sidewalk and pedestrian improvements, \$3.2 million for building improvements including completion of Fire Station #3, \$2.9 million for the Water & Sewer System, \$1.4 million for technology, \$1.1 million for vehicles and equipment and \$450 thousand for stormwater management systems. More information on the FY 2021/2022 capital program can be found in Section 7: Capital Improvement Budget.

Despite the purposeful spend down in reserves, the Village's fund balances are strong. As of April 30, 2022 the General Fund is projected to have a fund balance of \$22.8 million, the Impact Fee Fund balance is projected to be \$418 thousand, the Capital Fund balance is projected at \$4.7 million, the combined Water & Sewer Operating and Water & Sewer Capital Fund balance is projected at \$3.3 million and the NLCC-ETSB is projected at \$807 thousand.

The following chart illustrates revenues and expenditures by category since FY 2018/2019.

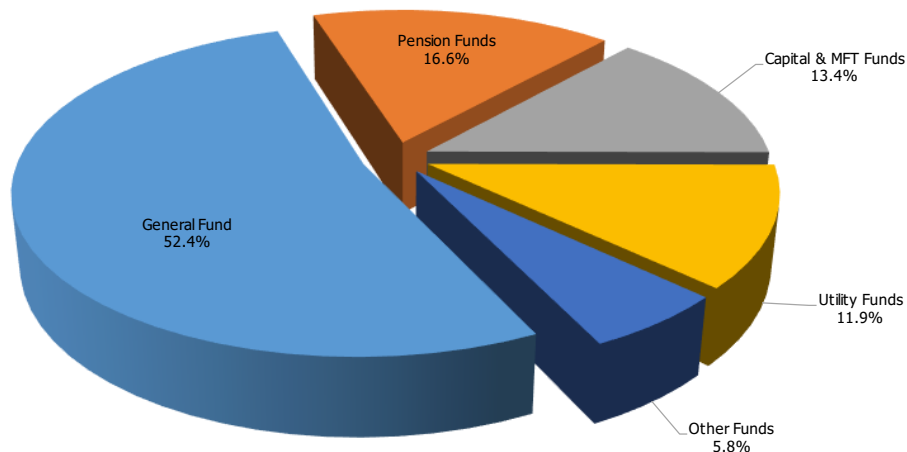
Summary of Revenues and Expenditures by Category - All Funds							
Category	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$12,830,344	-\$3,142,531	\$5,150,902	\$5,739,998	\$6,240,907	\$1,090,005	121.2%
Total Revenues	\$77,631,356	\$72,293,983	\$81,372,396	\$71,435,504	\$78,749,040	-\$2,623,355	96.8%
30 - Major Revenues	35,001,319	34,102,772	35,515,000	26,651,763	33,319,000	(2,196,000)	93.8%
31 - Taxes	1,754,867	1,798,135	1,857,268	1,299,606	1,510,000	(347,268)	81.3%
32 - Licenses & Permits	804,846	440,503	505,300	495,450	494,000	(11,300)	97.8%
33 - Intergovernmental	2,640,125	3,566,455	4,103,124	5,146,832	5,905,753	1,802,630	143.9%
34 - Charges for Services	15,739,547	16,071,385	16,290,630	15,251,521	16,213,214	(77,417)	99.5%
35 - Fines & Forfeitures	2,273,927	1,936,283	1,864,500	1,507,976	1,875,000	10,500	100.6%
36 - Invests & Contribs	14,421,772	9,450,863	14,322,058	13,969,088	14,354,851	32,793	100.2%
39 - Other Sources	4,994,954	4,927,587	6,914,516	7,113,269	5,077,223	(1,837,293)	73.4%
Total Expenditures	\$64,801,012	\$75,436,513	\$76,221,494	\$65,695,506	\$72,508,133	(\$3,713,360)	95.1%
41 - Salaries & Wages	25,940,889	27,716,928	29,388,348	27,694,024	30,154,422	766,074	102.6%
42 - Employee Benefits	11,559,639	11,573,743	12,519,615	12,086,304	12,447,581	(72,034)	99.4%
43 - Prof & Tech Services	2,040,735	1,867,760	2,023,570	1,692,248	1,821,720	(201,850)	90.0%
44 - Contractual Services	9,284,310	9,834,566	9,655,362	8,871,740	8,011,908	(1,643,455)	83.0%
45 - Other Cont. Services	1,777,491	1,814,501	2,133,467	1,905,685	2,228,821	95,354	104.5%
46 - Supplies	1,668,700	1,453,426	1,969,425	1,451,109	1,947,975	(21,450)	98.9%
47 - Capital	4,315,800	10,552,588	12,408,968	7,208,738	11,250,630	(1,158,338)	90.7%
48 - Debt Service	1,240,974	4,577,095	601,323	358,472	560,000	(41,323)	93.1%
49 - Other Financing Uses	6,972,474	6,045,906	5,521,416	4,427,189	4,085,077	(1,436,339)	74.0%

REVENUE SUMMARY

The budget is prepared on a fund accounting basis. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The following table presents total revenues by fund for FY 2018/2019 and FY 2019/2020 actual, FY 2020/2021 budget and year end forecast and FY 2021/2022 budget.

Total Revenues by Fund							
Fund	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Funds	\$77,631,356	\$72,293,983	\$81,372,396	\$71,435,504	\$78,749,040	\$ (2,623,355)	96.8%
Governmental Funds	\$ 51,643,981	\$53,352,147	\$55,345,847	\$46,477,397	\$53,800,594	\$ (1,545,252)	97.2%
110 - General Fund	42,364,155	42,106,399	43,314,137	35,595,096	41,225,441	(2,088,695)	95.2%
121 - 911 Fund	558,321	724,099	563,130	378,722	1,788,107	1,224,977	317.5%
122 - Motor Fuel Tax Fund	838,440	1,203,486	1,066,008	1,765,296	1,944,446	878,439	182.4%
123 - Impact Fee Fund	15,500	202	250	50	50	(200)	20.0%
124 - PD Restricted Revenue Fund	3,877	62,471	6,000	30,776	255,050	249,050	4250.8%
131 - Capital Improvement Fund	6,600,194	6,057,797	10,355,000	8,665,664	8,587,500	(1,767,500)	82.9%
141 - Bond Fund	1,222,302	3,156,623	-	470	-	-	N/A
142 - Special Service Area #2	41,194	41,069	41,323	41,323	-	(41,323)	0.0%
Proprietary Funds	\$ 11,171,123	\$ 9,181,893	\$12,499,516	\$11,447,575	\$11,026,295	\$ (1,473,221)	88.2%
211 - Golf Course Fund	1,790	60,113	291,500	206,813	45,100	(246,400)	15.5%
221 - Water & Sewer Operating Fund	9,269,782	9,072,126	9,388,500	8,237,230	9,290,535	(97,965)	99.0%
223 - Water & Sewer Capital Fund	1,899,551	49,653	510,000	694,016	110,000	(400,000)	21.6%
233 - Fleet Services Fund	-	-	2,309,516	2,309,516	1,580,660	(728,856)	68.4%
Fiduciary Funds	\$ 13,740,074	\$ 8,830,753	\$12,632,033	\$12,632,033	\$13,046,651	\$ 414,618	103.3%
307 - Police Pension Fund	8,754,436	5,529,830	7,100,379	7,100,379	7,363,719	263,340	103.7%
308 - Fire Pension Fund	4,985,638	3,300,923	5,531,654	5,531,654	5,682,932	151,278	102.7%
Agency Funds	\$ 1,076,178	\$ 929,190	\$ 895,000	\$ 878,500	\$ 875,500	\$ (19,500)	97.8%
411 - NLCC-ETSB	1,076,178	929,190	895,000	878,500	875,500	(19,500)	97.8%

Revenues by Fund Type



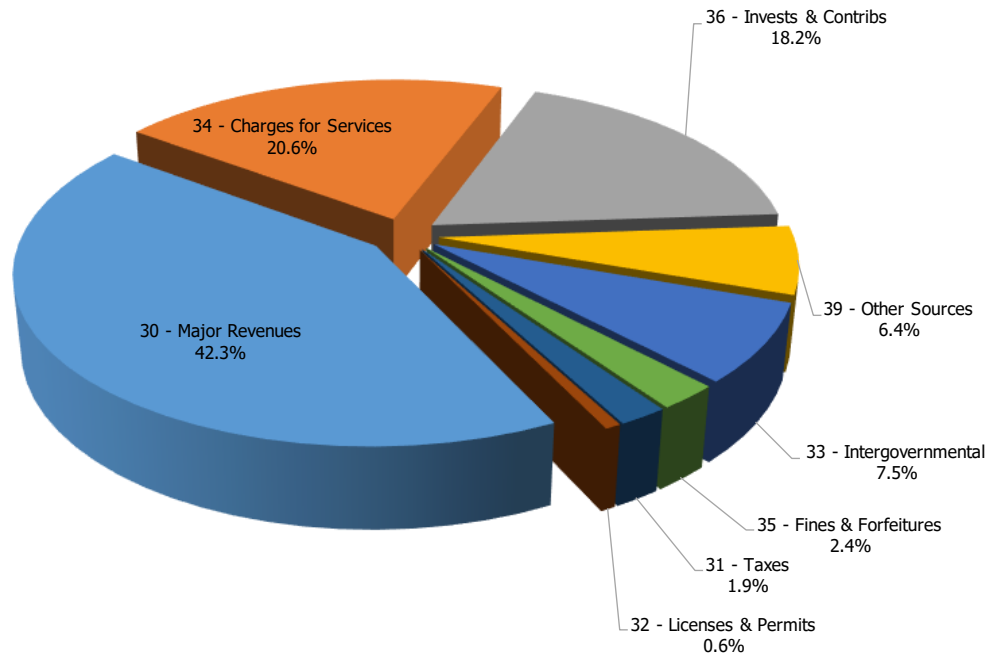
FY 2020/2021 revenues across all funds are forecasted to miss budget by \$9.9 million, primarily due to the impact of COVID-19 on consumer spending and therefore the Village's elastic revenue sources. The shortage is mainly found in the General Fund, Capital Improvement Fund and Water & Sewer Operating

Fund. The majority of the decrease in the General Fund and Capital Improvement Fund is directly related to Sales Tax and Home Rule Sales Tax revenue. Furthermore, Amusement Tax, Hotel Tax and Food & Beverage Tax will end below budget. These four revenue sources are projected to miss budget by \$9.4 million across the General Fund and Capital Improvement Fund. The shortage in the Water & Sewer Operating Fund can be attributed to decreased water sales as major users including Gurnee Mills, Six Flags, Great Wolf Lodge and other hotels were either closed or had capacity restrictions placed upon them. This impacted visitors and therefore water usage.

The FY 2021/2022 revenue forecast is \$78.7 million, which is \$2.6 million lower than the FY 2020/2021 budget of \$81.4 million. This includes inter-fund transfers. As the Village of Gurnee abates property tax levies for pension obligations, money is transferred from the General Fund to the Police & Fire Pension Funds to meet annual obligations. The General, Motor Fuel, Capital, Water & Sewer Operating Funds are the Village's four largest non-fiduciary funds and account for 77.7% of all projected revenues. Of these funds, the Motor Fuel Tax (MFT) Fund is the only fund projected to increase revenues over the prior year. The MFT Fund is increasing \$878 thousand in FY 2021/2022. This is a result of the Rebuild Illinois Capital Bill and the Transportation Renewal Fund, both new sources of revenue for FY 2021/2022. The Rebuild Illinois Capital Bill is the State's \$45 billion capital plan that will make investments in roads, bridges, railroads, universities, early childhood centers and state facilities over a six year period. A part of that program is the Illinois Department of Transportation's (IDOT) Rebuild Illinois Bond Funds. This is a \$1.5 billion grant program using proceeds from general obligation bonds to provide local public agencies with the funds for capital projects. Rebuild funds are disbursed by the State on a per capita bases, similar to MFT funds. Their use is restricted to public infrastructure projects. IDOT disburses these funds twice a year over a period of three years. The first disbursement took place in early FY 2020/2021. 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.

Total Revenues by Category - All Funds							
Category	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$77,631,356	\$72,293,983	\$81,372,396	\$71,435,504	\$78,749,040	(2,623,355)	96.8%
30 - Major Revenues	35,001,319	34,102,772	35,515,000	26,651,763	33,319,000	(2,196,000)	93.8%
31 - Taxes	1,754,867	1,798,135	1,857,268	1,299,606	1,510,000	(347,268)	81.3%
32 - Licenses & Permits	804,846	440,503	505,300	495,450	494,000	(11,300)	97.8%
33 - Intergovernmental	2,640,125	3,566,455	4,103,124	5,146,832	5,905,753	1,802,630	143.9%
34 - Charges for Services	15,739,547	16,071,385	16,290,630	15,251,521	16,213,214	(77,417)	99.5%
35 - Fines & Forfeitures	2,273,927	1,936,283	1,864,500	1,507,976	1,875,000	10,500	100.6%
36 - Invests & Contribs	14,421,772	9,450,863	14,322,058	13,969,088	14,354,851	32,793	100.2%
39 - Other Sources	4,994,954	4,927,587	6,914,516	7,113,269	5,077,223	(1,837,293)	73.4%

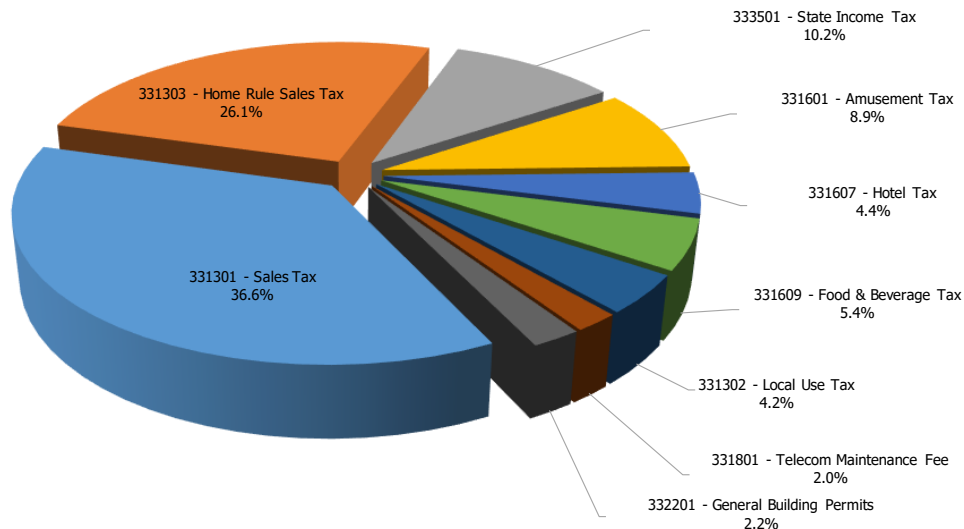
Total Revenues by Category (All Funds)



30 – Major Revenues: Major revenues are comprised of the Villages largest sources of revenue in the General Fund and Capital Improvement Fund (Home Rule Sales Tax). These include Sales Tax, Use Tax, Home Rule Sales Tax, Amusement Tax, Hotel Tax, Food & Beverage Tax and Telecommunications Tax from the Taxes category; Income Tax from the Intergovernmental category; and Building Permits from the Licenses & Permits category. These revenues account for approximately 70.0% of General Fund revenues and 42.2% of all revenues. Sales taxes are the largest component of the Major Revenues category. Items except food, drugs and titled property are subject to an 8.00% sales tax in Gurnee. The 8.00% rate includes a 1.00% Home Rule Sales Tax, 6.25% State Tax and 0.75% Regional Transportation Tax. The Village of Gurnee is highly dependent upon sales taxes since it eliminated its property tax levy in 2000 in exchange for a 0.50% Home Rule Sales Tax. The elimination of a relatively inelastic revenue source for an elastic revenue source has supported Village operations while reducing the tax burden on residents. The downside of this arrangement is that during times of economic downturn, such as the COVID-19 pandemic, revenue decreases, yet demand for services does not. Effective January 1, 2015 the Village's Home Rule Sales Tax rate increased by 0.50% to 1.00% total. The additional 0.50% has been dedicated, by ordinance, to Village infrastructure improvements and capital assets and is shown as revenue in the Capital Improvement Fund. Effective May 1, 2018 the Village increased the Hotel Tax from 5% to 6% and Amusement Tax from 3% to 4%.

Total Major Revenues by Type - All Funds							
Type	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total Major Revenues	\$35,001,319	\$34,102,772	\$35,515,000	\$26,651,763	\$33,319,000	-\$2,196,000	93.8%
331301 - Sales Tax	12,812,119	12,491,270	12,750,000	10,715,000	12,203,750	(546,250)	95.7%
331302 - Local Use Tax	952,796	1,095,105	1,100,000	1,400,000	1,390,000	290,000	126.4%
331303 - Home Rule Sales Tax	9,270,370	8,851,295	9,100,000	7,150,000	8,680,000	(420,000)	95.4%
331601 - Amusement Tax	3,302,382	3,594,510	3,590,000	671,763	2,976,250	(613,750)	82.9%
331607 - Hotel Tax	1,944,856	1,764,614	2,150,000	500,000	1,475,000	(675,000)	68.6%
331609 - Food & Beverage Tax	2,030,863	1,918,376	2,025,000	1,230,000	1,807,500	(217,500)	89.3%
331801 - Telecom Maintenance Fee	975,977	819,124	700,000	735,000	661,500	(38,500)	94.5%
332201 - General Building Permits	672,429	484,400	700,000	800,000	725,000	25,000	103.6%
333501 - State Income Tax	3,039,525	3,084,079	3,400,000	3,450,000	3,400,000	-	100.0%

Major Revenues by Type (All Funds)



FY 2020/2021 Review

Major Revenues are expected to finish the year 25.0% or \$8.9 million under budget. Negative variances include Sales Tax (-\$2.0 million), Home Rule Sales Tax (-\$2.0 million), Amusement Tax (-\$2.9 million), Hotel Tax (-\$1.7 million) and Food & Beverage Tax (-\$795 thousand). Major Revenues projected to finish in excess of budgeted amounts include Local Use Tax (+\$300 thousand), Telecomm Maintenance Fee (+\$35 thousand), General Building Permits (+\$100 thousand) and State Income Tax (+\$50 thousand). All of the negative variances are a direct result of the pandemic and its impact on consumer spending habits and state mandated mitigation measures/restrictions.

FY 2021/2022 Summary

Major Revenues are down 6.3% or \$2.2 million versus the FY 2020/2021 budget. Negative variances are budgeted in six of the nine revenue sources. Positive variances include Local Use Tax (+\$290 thousand) and General Building Permits (+\$25 thousand). State Income Tax is expected to remain flat compared to FY 2020/2021 budget. Positive variances are offset by negative variances versus the FY 2020/2021 budget for Sales Tax (-\$546 thousand), Home Rule Sales Tax (-\$420 thousand), Amusement Tax (-\$614 thousand), Hotel Tax (-\$675 thousand), Food & Beverage Tax (-\$218 thousand) and Telecommunications Taxes (-\$39 thousand). Certain major revenues negatively impacted by the pandemic are expected to recover 75% of FY 2020/2021 losses in FY 2021/2022, with the remaining 25% being realized in FY 2022/2023.

31 - Taxes: Taxes, excluding those in the Major Revenues category, make up 1.9% of all revenues and include Road & Bridge Tax, Resort Tax and Franchise Taxes.

FY 2020/2021 Review

Taxes category across all Village Funds is expected to finish 30.0% or \$558 thousand under budget. The majority of the negative variances is in Road & Bridge Tax (-\$207 thousand) and Resort Tax (-\$325 thousand) which are accounted for in the General Fund.

FY 2021/2022 Summary

Taxes are down 18.7% or \$347 thousand compared to the FY 2020/2021 budget. Negative variances in Road & Bridge Tax (-\$191 thousand) and Resort Taxes (-\$125 thousand). Of the decline in Road & Bridge Tax, \$41 thousand is associated with the repayment and satisfaction of the Special Service Area #2 debt.

This obligation was satisfied in FY 2020/2021 and therefore is no longer levied. Road & Bridge Tax is levied by townships and may fluctuate greatly year to year depending on township needs and fluctuations in other tax levy categories.

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

FY 2020/2021 Review

FY 2020/2021 Licenses and Permits across all funds are expected to finish 1.9% or \$10 thousand under budget largely due to liquor and business licenses falling short of estimates.

FY 2021/2022 Summary

Licenses and Permits are down 2.2% or \$11 thousand due to liquor and businesses licenses being aligned with FY 2020/2021 year end estimates.

33 - Intergovernmental Revenue: Intergovernmental Revenue includes payments received from the State of Illinois such as the Village's share of motor fuel tax and corporate personal property replacement tax. Reimbursement from the Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB) for 911 related purchases made through the Village's 911 Fund is also considered an intergovernmental revenue.

FY 2020/2021 Review

Intergovernmental Revenue is projected to end FY 2019/2020 ahead of budget by 25.4% or \$1.0 million due primarily to unanticipated Coronavirus Aid, Relief, and Economic Security (CARES) Act funding that was received during the fiscal year. Federal funding totaling \$121.5 million was distributed to Lake County. The County then allocated \$42 million for municipalities and local governments to help cover COVID-19 expenses. The Village was the recipient of \$1.4 million in funding based on eligible expenses and the maximum disbursement set by Lake County. While the Village received the maximum disbursement its expenses greatly exceeded what was received from the County.

FY 2021/2022 Summary

The Intergovernmental category is projected to increase 43.9% or \$1.8 million. This is mainly related to the 911 and Motor Fuel Tax funds. The 911 Fund is anticipating reimbursements from the NLCC-ETSB totaling \$1.8 million in FY 2021/2022. This is a \$1.2 million increase and is directly related to planned improvements in the 911 center and public safety dispatching systems. The Rebuild Illinois Capital Bill is the State's \$45 billion capital plan that will make investments in roads, bridges, railroads, universities, early childhood centers and state facilities over a six year period. A part of that program is the Illinois Department of Transportation's (IDOT) Rebuild Illinois Bond Funds. This is a \$1.5 billion grant program using proceeds from general obligation bonds to provide local public agencies with the funds for capital projects. Rebuild funds are disbursed by the State on a per capita bases, similar to MFT funds. Their use is restricted to public infrastructure projects. IDOT disburses these funds twice a year over a period of three years. The first disbursement took place in early FY 2020/2021. The Village anticipates receiving \$687 thousand in Rebuild funding. 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. The Village anticipates receiving \$514 thousand in Transportation Renewal funding.

34 - Charges for Services: The Charges for Service category includes Water and Sewer charges, Dispatch services, Fire service fees, Ambulance fees and charges for special Police services. In the Utility Fund "Charges for Services" primarily consist of water and sewer sales. Water and sewer rates will remain unchanged in FY 2021/2022 compared to FY 2020/2021.

FY 2020/2021 Review

Across all funds Charges for Service are expected to finish 6.4% or \$1.0 million under budget due to reduced water and sewer sales. The Restore Illinois Plan either closed or mandated capacity restrictions on some of the Village's major water users including Gurnee Mills, Six Flags, Great Wolf Lodge and local hotels. This impacted visitors and therefore negatively impacted water usage.

FY 2021/2022 Summary

Total Village-wide "Charges for Services" category is expected to increase 0.5% or \$77 thousand in FY 2021/2022. This increase is mainly the result of the Off Duty Police and Warren-Waukegan Fire Protection District Contract. Water and sewer charges are flat compared to FY 2020/2021 as there is no planned rate increase while Restore Illinois mitigation measures continue to be relaxed.

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

FY 2020/2021 Review

Fines and Forfeitures are expected to finish the year 19.1% or \$357 thousand behind budget. Restore Illinois mitigation measures greatly reduced traffic in the Village during the summer months, resulting in less Police Department-related traffic citations.

FY 2021/2022 Summary

The FY 2021/2022 budget is increasing 0.6% or \$11 thousand compared to the FY 2020/2021 budget. This is primarily related to expected revenue in the Police Department Restricted Revenue Fund. The Village anticipates \$250 thousand in Federal Seizure funds in FY 2021/2022. This revenue was not included in the FY 2020/2021 budget as participation in the program is new. In addition, Court Fines, Parking Fines and Impoundment Fees have been reduced compared to FY 2020/2021 budget, however increased over year end estimates as Restore Illinois mitigation measures are relaxed and traffic counts increase.

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

FY 2020/2021 Review

Investments & Contributions is expected to finish 2.5% or \$353 thousand under budget due to lower than anticipated investment income in the General Fund.

FY 2021/2022 Summary

FY 2021/2022 reflects a 0.2% or \$33 thousand increase compared to the FY 2020/2021 budget. The increase is primarily due to growing investment portfolios and increases in employer/employee contributions in the pension funds. The Police & Fire Pension Funds are budgeted to earn 7.0% on invested balances, the Village's actuarial assumption for investment returns. Employer contributions for the Police & Fire Pension Funds increased by \$156 thousand and \$144 thousand respectfully. These increases are offset by Village investment earnings in the General Fund which are anticipated to decrease compared to last year.

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

FY 2020/2021 Review

FY 2020/2021 is forecasted to end the year 2.9% or \$199 thousand over budget mainly due to utilizing a larger than expected portion of the IEPA Loan for the Knowles Road Water Tower and Promissory Note for Fire Station #3 construction. The overage is a result of construction progressing at a quicker pace than anticipated due to favorable weather conditions for the Fire Station #3, and a decision to utilize more of the IEPA loan than originally budgeted to make up for the drop in water revenues due to the pandemic.

FY 2021/2022 Summary

FY 2021/2022 is decreasing 26.6% or \$1.8 million. The majority of the decline is related to the Knowles Road Water Tower, Fire Station #3 funding and adjustments to inter-fund transfers. The Knowles Road Water Tower is complete and Fire Station #3 will be completed in FY 2021/2022. As a result, no IEPA Loan proceeds are budgeted and Promissory Note revenue in the Capital Fund has been reduced by \$1.25 million. Further, in FY 2021/2022 there is no transfer planned from the Capital Fund to the Golf Course Fund, a reduction of \$250 thousand, and the transfer from the General and Water & Sewer Operating Funds to the Fleet Services Fund has been reduced by \$200 thousand as available fund balance will be utilized to support Fleet purchases and operations. This is offset by the budgeted use of reserves totaling \$922 thousand as the Village recovers from the financial impact of the pandemic. Staff does not anticipate utilizing fund balance beyond FY 2021/2022 due to the pandemic.

EXPENDITURE SUMMARY

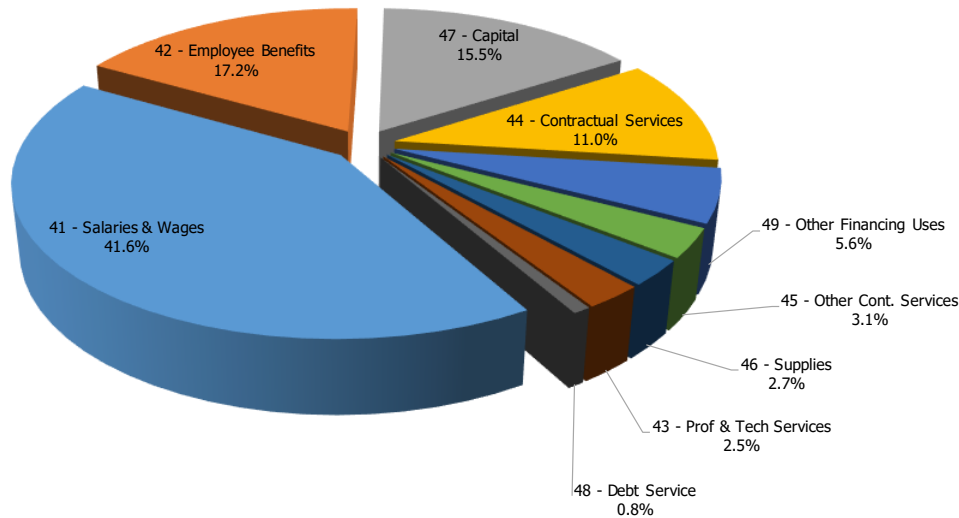
As mentioned in the *Revenue Summary*, the budget is prepared on a fund basis. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. A chart illustrating the allocation of the financial resources across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

Total Expenditures by Fund							
Fund	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	
Total All Funds	\$65,335,095	\$75,436,513	\$76,221,494	\$65,695,506	\$72,508,133	(\$3,713,360)	95.1%
Governmental Funds	\$49,674,855	\$55,770,324	\$5,751,245	\$48,941,222	\$52,390,983	(\$3,360,262)	94.0%
110 - General Fund	41,784,669	43,335,885	42,283,297	38,509,253	41,225,441	(1,057,856)	97.5%
121 - 911 Fund	494,511	724,099	563,130	378,722	1,788,107	1,224,977	317.5%
122 - Motor Fuel Tax Fund	-	1,657,020	1,000,000	1,368,185	1,618,185	618,185	161.8%
123 - Impact Fee Fund	400,000	209,000	350,000	350,000	150,000	(200,000)	42.9%
124 - PD Restricted Revenue Fund	-	-	47,000	43,399	249,500	202,500	530.9%
131 - Capital Improvement Fund	5,754,351	5,267,226	11,466,496	8,226,147	7,359,750	(4,106,746)	64.2%
141 - Bond Fund	1,200,350	4,534,550	-	17,045	-	-	N/A
142 - Special Service Area #2	40,974	42,545	41,323	48,472	-	(41,323)	0.0%
Proprietary Funds	10,263,782	\$14,203,835	\$14,266,941	\$10,791,209	\$12,117,719	(\$2,149,222)	84.9%
211 - Golf Course Fund	38,500	108,747	235,000	53,488	-	(235,000)	0.0%
221 - Water & Sewer Operating Fund	9,940,484	8,728,048	8,203,470	6,983,946	6,970,614	(1,232,856)	85.0%
223 - Water & Sewer Capital Fund	284,797	5,367,040	3,518,956	1,913,162	3,358,080	(160,876)	95.4%
233 - Fleet Services Fund	-	-	2,309,516	1,840,613	1,789,025	(520,491)	77.5%
Fiduciary Funds	\$5,396,458	\$4,726,607	\$5,434,100	\$5,424,250	\$6,006,324	\$572,224	110.5%
307 - Police Pension Fund	2,766,705	2,983,699	3,320,500	3,320,000	3,610,662	290,162	108.7%
308 - Fire Pension Fund	1,561,588	1,742,908	2,113,600	2,104,250	2,395,662	282,062	113.3%
Agency Funds	\$534,083	\$735,747	\$769,207	\$538,825	\$1,993,107	\$1,223,900	259.1%
411 - NLCC-ETSB	534,083	735,747	769,207	538,825	1,993,107	1,223,900	259.1%

The Village is projecting \$72.5 million in expenditures for FY 2021/2022, including inter-fund transfers. The funds with the highest expenditures are the General and Capital Improvement funds. The General Fund accounts for the majority of the Village's cost of personnel and day-to-day operations while the Capital Improvement Fund accounts for the acquisition and construction of major capital items.

Total Expenditures by Category - All Funds							
Category	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	
Total All Categories	\$64,801,012	\$75,436,513	\$76,221,494	\$65,695,506	\$72,508,133	(\$3,713,360)	95.1%
41 - Salaries & Wages	25,940,889	27,716,928	29,388,348	27,694,024	30,154,422	766,074	102.6%
42 - Employee Benefits	11,559,639	11,573,743	12,519,615	12,086,304	12,447,581	(72,034)	99.4%
43 - Prof & Tech Services	2,040,735	1,867,760	2,023,570	1,692,248	1,821,720	(201,850)	90.0%
44 - Contractual Services	9,284,310	9,834,566	9,655,362	8,871,740	8,011,908	(1,643,455)	83.0%
45 - Other Cont. Services	1,777,491	1,814,501	2,133,467	1,905,685	2,228,821	95,354	104.5%
46 - Supplies	1,668,700	1,453,426	1,969,425	1,451,109	1,947,975	(21,450)	98.9%
47 - Capital	4,315,800	10,552,588	12,408,968	7,208,738	11,250,630	(1,158,338)	90.7%
48 - Debt Service	1,240,974	4,577,095	601,323	358,472	560,000	(41,323)	93.1%
49 - Other Financing Uses	6,972,474	6,045,906	5,521,416	4,427,189	4,085,077	(1,436,339)	74.0%

Total Expenditures by Category (All Funds)



Costs associated with personnel including Salaries & Wages and Employee Benefits account for 58.8% of the overall expenditures in the FY 2021/2022 budget.

41 - Salaries & Wages: The Salaries & Wages category includes base salaries, overtime and any fringe benefit payments employees earn. Over 85% of the Village's personnel are covered by union contracts which drive the budgeting process related to compensation increases and fringe benefits. The Village of Gurnee has six bargaining units: The Police Department has the Fraternal Order of Police (FOP) and Illinois Council of Police (ICOPs) which cover most of the sworn personnel. The Police Department also has a second ICOPs unit which is comprised of Communication Operators. Within the Fire Department, the International Association of Firefighters (IAFF) covers Firefighters/Paramedics and Fire Lieutenants. Personnel in the Administration, Community Development Departments, Fire Prevention Bureau and Public Works Department are covered by one of two Local 150 Midwest Operating Engineers contracts. Both Local 150 Midwest Operating Engineer contracts expire on April 30, 2021. The International Association of Firefighters contract will expire on April 30, 2022. The Fraternal Order of Police and Illinois Council of Police contracts that cover sworn positions expire on April 30, 2023. The ICOPs contract that covers Communications Operators expires April 30, 2024. Wage adjustments are tied to the Chicago-Gary-Kenosha Metropolitan Statistical Area Consumer Price Index-All Urban Consumers, All Times, Not Seasonally Adjusted, Base Period 1982-1984=100, as well as a market adjustment, if applicable, based on comparable communities. Per negotiated terms, the cost of living adjustment will be no less than 2.25% and no more than 3.00%. Union employees are also eligible for step increases. More detail on individual departmental salary and wages assumptions may be found in *Section 6: Budget Summary*.

FY 2020/2021 Review

Salaries and Wages is expected to finish 5.8% or \$1.7 million under budget due to activation of the Fiscal Contingency Plan as a result of the pandemic. In FY 2020/2021 the majority of vacancies were not refilled, promotions were not processed, new positions were not filled, employees did not receive cost of living adjustments/bonuses, contractual salary and benefit increases for the Village Administrator were not processed and the Village Board took a 50% pay cut.

FY 2021/2022 Summary

Across all funds, Salaries & Wages is budgeted to increase by 2.6% or \$766 thousand. While the category is increasing slightly, it is important to note that twelve positions previously authorized are unbudgeted in

FY 2021/2022. This is a continuance of cost saving measures implemented in response to the pandemic. Positions that remained vacant throughout FY 2020/2021 that are proposed to be filled include a Systems Administrator position in the Information Systems Division, a Senior Civil Engineer in the Community Development Department and two Officers and a Communications Operator in the Police Department. The cost of the Communications Operator position is being reimbursed from the NLCC-ETSB for FY 2021/2022, the Village is responsible for the cost of the position thereafter. This allows the communications center to benefit from the additional position immediately while the Village recovers from the impact of the pandemic. This is discussed in detail in *Personnel History* which can be found later in this section. The Village assumed a 2.25% COLA increase for non-bargained and bargained employees increased by any market adjustment included in the bargaining agreement. It is also important to note that the Village budget assumes that all of budgeted positions are filled 100% of the time during the fiscal year. In reality, turnover results in positions not being filled 100% of the time, therefore creating budget savings. However, for budgeting purposes the maximum exposure is assumed and accounted for.

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

The Village has two separate medical insurance programs for its employees. Local 150 employees receive health insurance coverage through their union membership, while the rest of the Village's full-time employees are part of the Village's self-insurance program managed by Blue Cross Blue Shield of Illinois. Local 150 insurance rates are currently under negotiation as the contract expires on April 30, 2021.

The Village has three separate pension programs for full-time employees: the single-employer Police & Fire Pension Plans (which are accounted for separately as fiduciary funds) and the Illinois Municipal Retirement Pension Plan (IMRF), a multi-employer plan for local government employees. The 2021 IMRF employer contribution rate is 11.57% compared to 11.96% in 2020. Lump sum employer contributions are made to the Police & Fire pensions based upon an independent actuarial calculation in accordance with Illinois Compiled Statutes Chapter 40/5 Articles 3&4. The calculations are made based upon the most recently audited fiscal year ending April 30, 2020. The funding level increased from 72.1% to 72.9% for police and decreased from 74.8% to 73.9% for fire.

FY 2020/2021 Review

Employee Benefits are expected to finish 3.5% or \$433 thousand under budget. This is due to lower than expected benefit costs due to staff turnover and not refilling vacancies during the fiscal year.

FY 2021/2022 Summary

The FY 2021/2022 budget is decreasing 0.6% or \$72 thousand primarily due to the twelve positions that are not budgeted in FY 2021/2022. Less employees equates to less benefits costs. These decrease are somewhat offset by Police & Fire Pension employer contributions. The lump sum employer contribution for FY 2021/2022 is increasing from \$1,966,654 last year to \$2,110,682 this year (\$144,028 or 7.3%) for Fire. The lump sum employer contribution for FY 2020/2021 is increasing from \$2,398,379 last year to \$2,554,119 (\$155,740 or 6.5%) for Police. The rate of return assumption in the pension funds is 7.0%. The Village funds these contributions from alternative revenue sources and fund balance in lieu of a property tax levy. Budgeted IMRF expenses are decreasing by 7.5% or \$80 thousand because of vacant positions and a decrease in the employer rate from 11.96% to 11.57%.

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

FY 2020/2021 Review

Professional & Technical Services is expected to finish the year 16.4% or \$331 thousand under budget. As a part of the Fiscal Contingency Plan, nonessential services and projects were delayed or eliminated. This includes items such as the Strategic Plan update, information systems consulting, and plan review and engineering services to name a few.

FY 2021/2022 Summary

Across all funds, Professional & Technical Services are budgeted 10.0% or \$202 thousand lower in FY 2021/2022. While some services and projects that were delayed in FY 2020/2021 have been included in the budget, such as the Strategic Plan update for example, other reductions remained. This includes reduced funding for financial, plan review, engineering and labor attorney services and information systems consulting. In addition, the fees related to the Village's red light photo enforcement program are decreasing as the Police Department was able to negotiate a lower rate when the contract was renewed.

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

FY 2020/2021 Review

Contractual Services is expected to finish the year 8.1% or \$784 thousand under budget primarily due to the Village purchasing less water from CLCJAWA than anticipated. The pandemic impacted water usage throughout the year. In addition a number of building, auto, pumping and hydrant maintenance line items are expected to finish below budget.

FY 2021/2022 Summary

This category is decreasing 17.0% or \$1.6 million. Over \$1 million of this is related to water purchases from the Village's water supplier CLCJAWA. CLCJAWA was able to pass along rate savings to charter members as a result of some of its debt being paid off in FY 2019/2020. This allows the Village to decrease its Water Purchase line item. Funding related to the annual street maintenance program has been reduced by approximately \$322 thousand as a result of decreased Home Rule Sales Tax estimates. Despite this reduction, the Village anticipates 2.3 miles of roadway resurfacing/reconstruction in FY 2021/2022. Payments for the Village portion of the Stearns School Bridge project previously budgeted in the 47-Capital category are now included in the Motor Fuel Tax program and budget over three years.

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

FY 2020/2021 Review

Other Contracted Services is expected to finish the year 10.7% or \$228 thousand under budget due to spending reductions in items such as Training & Schools and Meetings & Conventions. In FY 2020/2021

departments were directed to only attend training and meetings which were deemed essential to core operations. The Village also worked with its mosquito abatement contractor to modify the program that would result in cost savings while having minimal impact on the public. This was part of Fiscal Contingency Plan measures.

FY 2021/2022 Summary

Overall, the category is expected to increase 4.5% or \$95 thousand in FY 2021/2022. A majority of this increase is located in the 911 Fund and is related to radio system, computer-aided dispatch and emergency medical dispatch maintenance. In the General Fund within the Engineering budget the Dues & Subscriptions line item is increasing \$31 thousand. This is for the Village's membership in the Des Plaines River Watershed Workgroup. This funding was previously accounted for in the Consulting Services line in 43 - Professional & Technical Services category which correspondingly has been decreased by \$31 thousand. Reductions in Meetings & Conventions and the mosquito abatement program will continue in FY 2021/2022. In addition, the Village's property and liability insurance is projected to decrease 8.5% versus the FY 2020/2021.

Currently, the Village obtains this insurance coverage through the Municipal Insurance Cooperative Agency (MICA). The premium formula for allocation is 33% exposure and 66% experience. The exposure element is made up of such things as bond rating, revenue streams, etc. The experience is based upon actual claims processed. Allocation of the insurance premium by insurance coverage type is based upon the average claims paid out by MICA over a four-year period. The four-year period used to determine the FY 2021/2022 premium is FY 2016/2017 thru FY 2019/2020. Property is insured for replacement value. Each department is apportioned their share of insurance cost based on valuation, volume, risk exposure and claims experience. This cost allocation provides incentives and disincentives to departments based on their risk management and safety performance. Village experience continues to improve which has assisted in offsetting market increases.

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

FY 2020/2021 Review

Supplies is expected to finish the year 26.3% or \$518 thousand under budget primarily due to delaying the start of the water meter upgrade program. In FY 2020/2021 \$350 thousand was budgeted. Due to COVID-19, this program was not implemented and the funding has been carried over to FY 2021/2022. Other reductions include building improvements and machinery & equipment replacement across multiple Village departments.

FY 2021/2022 Summary

Supplies are expected to decrease 1.1% or \$21 thousand. Improvements and equipment replacements that are needed have been carried over from FY 2020/2021. This items that can wait have been reduced or eliminated.

47 - Capital: Capital expenditures include assets that have a useful life of five years or more such as vehicles, land, buildings, furnishing, equipment and machinery. Capital expenses are accounted for in the 911 Fund, Motor Fuel Tax, Capital Improvement Fund, Fleet Services and Water & Sewer Capital Funds. The Total Expenditure by Category – All Funds chart indicates this category is decreasing 9.4% or \$1.2

million. This is mainly related to the timing of Fire Station #3 and Knowles Road Water Tower, reclassification of payments for the Village portion of the Stearns School Bridge project to 44 - Contractual Services category and less vehicle & equipment purchases. Capital projects are discussed in detail in *Section 7: Capital Improvement Budget Summary*.

48 – Debt Service: This category accounts for the Village’s repayment of long-term debt. This includes principal, interest payments and bond trustee fees. As mentioned earlier, the Village has no outstanding general obligation bonds. The Village does however have an Illinois Environmental Protection Agency (IEPA) loan that was used to partially fund the Knowles Road water tower as well as a Promissory Note that was used for construction of Fire Station #3. The FY 2021/2022 budget includes the annual payments on these debts. The Village has budgeted an additional principal payment for the IEPA loan in order to shorten the payback period. Payments on the Promissory Note will be made using Warren-Waukegan Fire Protection District contributions. This contribution will cover payments until FY 2025/2026.

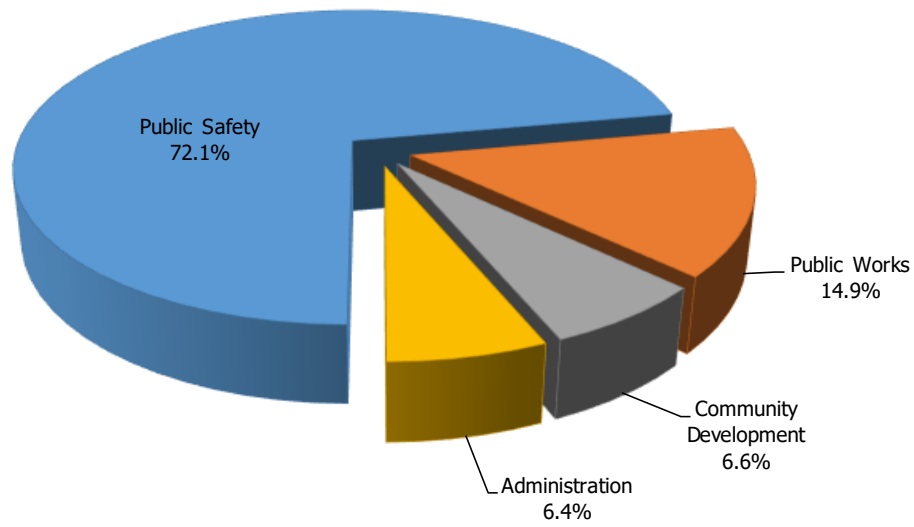
49 - Other Financing Uses: Other Financing Uses include transfers among funds as well as tax rebate programs and contingencies. The category is decreasing 26.0% or \$1.4 million compared to FY 2020/2021. The Convention & Visitors Bureau contribution has been reduced by \$60 thousand based on anticipated Hotel Tax revenue. In addition, the Gurnee Mills Contribution has been reduced as the final payment for the remodel of the public space between Floor & Décor and Dick’s Sporting Goods was made in FY 2020/2021. The Resort Tax Recapture related to Great Wolf Lodge has also been adjusted down based on revenue estimates. In FY 2020/2021 a one-time transfer of \$250 thousand from the Capital Fund to the Golf Course fund was budgeted but only \$125 thousand was moved due to the impact of the pandemic on Home Rule Sales Tax in the Capital Fund. This budgeted transfer will not be carried over FY 2021/2022. In addition, the transfer to the Fleet Services Fund has been reduced compared to FY 2020/2021. The Village established an internal service fund to account for Fleet Services with the FY 2020/2021 budget and the funding comes from an interfund transfer from departments in the General and Water & Sewer Funds for their portion of the cost to operate a garage, fuel and parts. Capital replacement for vehicles is funded through an interfund transfer from the Capital Improvement and Water & Sewer Capital Funds. Available fund balance will be used to support fleet services and purchases in FY 2021/2022. Capital projects are discussed in detail in *Section 7: Capital Improvement Budget Summary*.

PERSONNEL HISTORY

The FY 2021/2022 budgeted headcount level is decreasing to 223.95 full-time equivalents. Positions that will not be budgeted in FY 2021/2022 include a part-time secretary and graduate intern in the Administration Department; code enforcement officer, two and a half engineering positions, part-time building inspector and interns in the Community Development Department; two police officers, one community service officer, one part-time community service office, one communication operator and a part-time records assistant in the Police Department; and the assistant director and a maintenance worker position in the Public Works Department. The FY 2020/2021 budget included the addition of two Communications Operators in the Police Department. Both positions were vacant and being held open due to the impact of the pandemic. The NLCC-ETSB will reimburse the Village for the cost of one position in FY 2021/2022 allowing the Communications Center to hire one of the two position as the Village recovers from the impact of the pandemic. The Village will be responsible for the cost following FY 2021/2022.

Full-Time Equivalents by Department/Division	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22 Budgeted	FY 21/22 Unbudgeted	FY21/22 Total	Change
Department/Division										
Village-Wide FTE's	216.75	217.70	223.62	223.62	232.52	236.02	223.95	12.07	236.02	0.00
Administration - 11010***	14.75	13.75	14.02	13.52	14.07	15.07	13.65	1.42	15.07	0.00
Administration - 1101010100	9.20	9.20	9.55	9.05	9.60	9.60	8.50	1.10	9.60	0.00
Information Systems - 11010200	5.55	4.55	4.47	4.47	4.47	5.47	5.15	0.32	5.47	0.00
Community Development - 11020***	15.90	15.90	15.85	15.85	15.65	15.65	12.00	3.65	15.65	0.00
Planning/Building Safety - 11020100	8.65	8.65	8.60	8.60	8.90	8.90	7.50	1.40	8.90	0.00
Engineering - 11020200	7.25	7.25	7.25	7.25	6.75	6.75	4.50	2.25	6.75	0.00
Police Department - 11040***	93.95	96.50	102.50	103.50	105.75	108.25	102.75	5.50	108.25	0.00
Administration - 11040100	79.00	81.50	81.50	82.50	83.50	84.00	79.50	4.50	84.00	0.00
Communications - 11040200	14.95	15.00	21.00	21.00	22.25	24.25	23.25	1.00	24.25	0.00
Fire Department - 11050***	57.70	57.60	56.50	56.00	62.00	62.00	62.00	0.00	62.00	0.00
Fire Department - 11050100	57.70	57.60	56.50	56.00	62.00	62.00	62.00	0.00	62.00	0.00
Public Works Department - 11075***	34.45	33.95	34.75	34.75	35.05	35.05	33.55	1.50	35.05	0.00
Streets - 11075100	16.60	16.60	17.40	17.40	17.20	17.20	17.02	0.00	17.02	-0.18
Utility - 22175500	13.85	13.35	13.35	13.35	13.85	13.85	12.53	1.50	14.03	0.18
Vehicle Maintenance - 23375200	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	4.00	0.00

FTE by Function

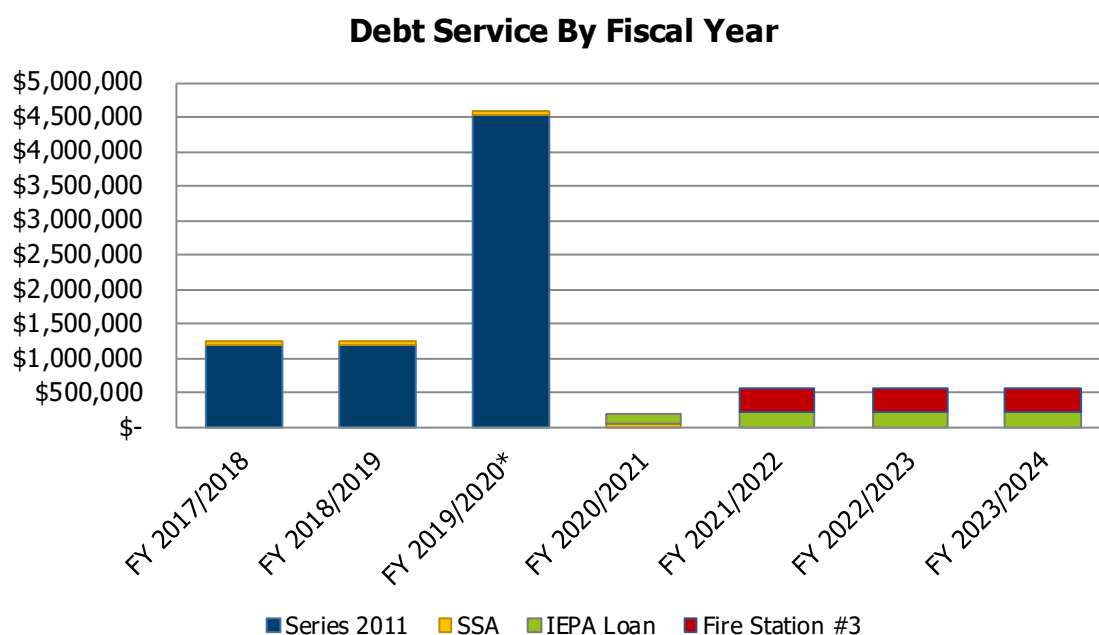


The majority of Village personnel (72.1%) continue to be employed in Public Safety, followed by Public Works (14.9%), Community Development (6.6%) and Administration (6.4%).

DEBT POSITION

From time-to-time, the Village may use the issuance of long-term debt to further the Village's Capital Improvement Program. Long-term debt is used only for capital projects that cannot be financed from current revenue sources. The Village accounts for repayment of long-term debt in the Bond Fund, Special Service Area Fund and the Utility Fund. In FY 2019/2020 the Village took advantage of its strong financial position and paid off the Series 2011 debt service three years early. This saved \$260 thousand in interest fees and allowed the Village to become General Obligation Bonded Debt free. 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, as well as a Promissory Note related to the construction of Fire Station #3. The IEPA payment includes an additional principal payment as the Village continues to aggressively pay down any outstanding debt. The repayment of the Promissory Note for Fire Station #3 will be made with \$2.0 million in contractual contributions from the Warren-Waukegan Fire Protection District. This funding will be used for annual payments until it is exhausted in FY 2025/2026.

The following chart depicts future principal and interest payments.



*Series 2011 G.O. Bonds retired two years early

The Village has no plans to issue new bond debt as part of this year's budget plan. The Village, as a home-rule community, adopted via a *Debt Policy* that abides by the threshold set forth by State Statutes for non-home rule municipal limitation of the amount of debt that may be legally incurred. The limitation set by the Statute is 8.625% of the most recent Equalized Assessed Valuation (EAV) of the Real Estate in the corporate boundaries of the Village. As of December 15, 2019, the Village's ratio of General Obligation Bonded Debt to EAV was 0%. Having no General Obligation Bonded Debt is nearly unheard of in municipal government. See *Section 11: Appendix* for a copy of the Village's *Debt Policy*.

FUND BALANCE PROJECTION BY FUND

Revenues and expenditures including inter-fund transfers for FY 2021/2022 are projected to increase the Village's equity position by approximately \$5.3 million to \$148.2 million. Excluding Police & Fire pension funds, the Village's equity position is projected to be \$34.2 million at April 30, 2022. These projections are prepared on the budget basis and do not include adjustments required for reporting in the Comprehensive Annual Financial Report (CAFR).

Fund	Audited Fund Balance May 1, 2020	Projected Surplus / (Deficit) FY 20/21	Projected Fund Balance May 1, 2021	Budget Revenues FY 21/22	Budget Expenditures FY 21/22	Budget Net Surplus / (Deficit) FY 21/22	Projected Fund Balance April 30, 2022
Total All Funds	\$137,182,004	\$5,739,998	\$142,922,003	\$78,749,040	\$72,508,133	\$5,319,344	\$148,241,347
110 - General Fund*	(3) 26,676,555	(2,914,157)	23,762,398	41,225,441	41,225,441	(921,563)	22,840,835
121 - 911 Fund	63,810	-	63,810	1,788,107	1,788,107	-	63,810
122 - Motor Fuel Tax Fund	511,924	397,111	909,035	1,944,446	1,618,185	326,261	1,235,297
123 - Impact Fee Fund	917,803	(349,950)	567,853	50	150,000	(149,950)	417,903
124 - PD Restricted Revenue Fund	161,552	(12,623)	148,929	255,050	249,500	5,550	154,479
131 - Capital Improvement Fund	3,066,745	439,518	3,506,263	8,587,500	7,359,750	1,227,750	4,734,013
141 - Bond Fund	16,575	(16,575)	-	-	-	-	-
142 - Special Service Area #2	7,149	(7,149)	-	-	-	-	-
211 - Golf Course Fund	(2) 107,304	153,324	260,628	45,100	-	45,100	305,728
221 - Water & Sewer Operating Fund	(2) 4,224,129	34,138	4,258,267	9,290,535	6,970,614	(928,159)	3,330,108
223 - Water & Sewer Capital Fund	(2)			110,000	3,358,080		
233 - Fleet Services Fund	-	468,903	468,903	1,580,660	1,789,025	(208,365)	260,538
307 - Police Pension Fund	(1) 57,959,402	3,780,379	61,739,781	7,363,719	3,610,662	3,753,057	65,492,838
308 - Fire Pension Fund	(1) 41,883,680	3,427,404	45,311,084	5,682,932	2,395,662	3,287,270	48,598,354
411 - NLCC-ETSB	1,585,377	339,675	1,925,051	875,500	1,993,107	(1,117,607)	807,444

*Audited May 1, 2020 Fund Balance represents budget basis change in Fund Balance for FY2019/2020.

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

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

(3) FY 2021/2022 Net Change in Fund Balance is a budgeted draw-down of Fund Balance reflected in line item 11010100-339604 as Village revenues recover from the COVID-19 crisis

In accordance with the Village's adopted *General Corporate Fund Balance Policy*, an unreserved fund balance for the General Fund should at a minimum equal 35% of the subsequent fiscal year's expenditures. As a result, the Village must maintain an unreserved balance of approximately \$14.5 million; any amount below that requires Village Board notification. The projected May 1, 2021 General fund balance of \$23.8 million is 57.5% of FY 2021/2022 budgeted expenditures. Please see the *Section 11: Appendix* for a copy of the Village's *General Corporate Fund Balance Policy*.

A purposeful spend-down of unrestricted fund balance is projected in the General Fund, Impact Fee, Water & Sewer Operating Fund, Fleet Services Fund and the Northeast Lake County Consolidation Emergency Telephone Systems Board (NLCC-ETSB).

- The General Fund has a \$922 thousand budgeted draw-down in Fund Balance to offset the lingering impact of the pandemic.
- In FY 2021/2022 a \$150 thousand transfer from the Impact Fee Fund to the Capital Improvement Fund has been budgeted to help fund stormwater and drainage improvements.
- The combined Water & Sewer Operating Fund and Water & Sewer Capital Fund has a projected deficit of \$928 thousand. While the Water & Sewer Operating Fund has a projected surplus of \$2.3 million, the Water & Sewer Capital Fund has a projected deficit of \$3.2 million. The combined deficit is a planned spend down of available fund balance to help support infrastructure improvements including Phase 2 water main replacement on Old Grand Avenue, water main replacement on Waveland Avenue, relocating some existing water main and installing new water

main to eliminate gaps in the system near the intersection of Hunt Club Road and Washington Street and enhancements to the Village's Supervisor Control and Data Acquisition (SCADA) system.

- The Fleet Services Fund has a deficit of \$208 thousand. Due to delaying equipment purchases in FY 2020/2021, the Fleet Services Fund has ample fund balance to support FY 2021/2022 requests. As such, the annual General Fund transfer has been adjusted accordingly.
- The Northeast Lake County Consolidation Emergency Telephone Systems Board (NLCC-ETSB), a Joint agency with the City of Zion in which the Village acts in a custodial capacity, is proposing to use \$1.1 million in fund balances to support capital related to public safety dispatching improvements. This includes \$600 thousand for the replacement of the Computer Aided Dispatch in conjunction with a Lake County consortium and \$449 thousand for the conversion to Starcom for radio system communications.



SECTION VI – BUDGET SUMMARY

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BUDGET SUMMARY

The Budget Summary section provides a thorough review of FY 2020/2021 year end estimates and FY 2021/2022 projected revenues and expenditures for all Village Funds. This section also includes departmental descriptions and personnel charts for the Village's major operating Departments. The Budget Summary section is designed to give the reader a comprehensive understanding of the allocation of the Village's financial resources for FY 2021/2022. The section is organized in numerical order by fund and discusses revenues followed by expenditures for each. The 110 - General Fund, 121 - 911 Fund, 122 - Motor Fuel Tax Fund, 123 - Impact Fee Fund, 124 - Police Department Restricted Revenue Fund, 131 - Capital Improvement Fund, 141 - Bond Fund, 142 - Special Service Area #2 Fund, 211 - Golf Course Fund, 221 - Utility Operating Fund, 223 - Utility Capital Fund, 233 - Fleet Services Fund, 307 - Police Pension Fund, 308 - Fire Pension Fund and 411 - Northeast Lake County Consolidated Emergency Telephone Systems Board are discussed.

110 - GENERAL FUND

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

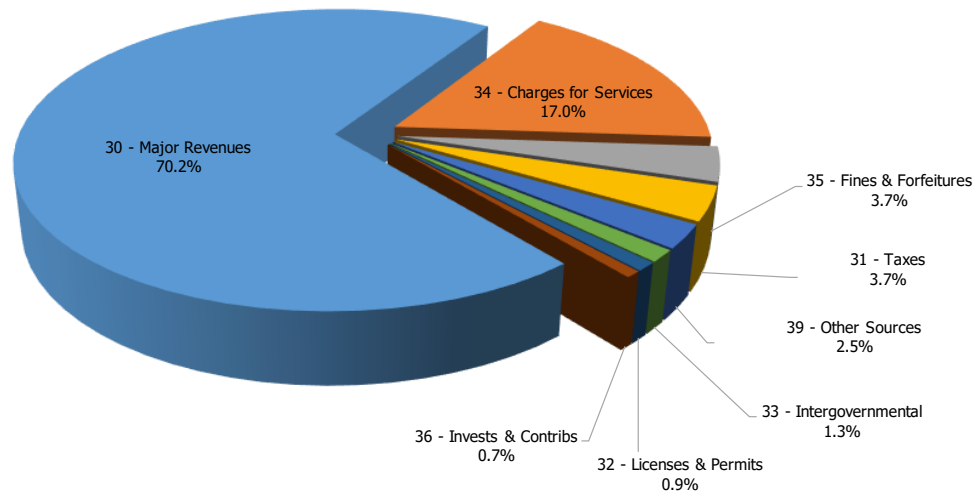
EXPLANATION OF REVENUE CATEGORIES

This section is a summary highlighting revenue changes from the prior fiscal year for the major categorical components of the General Fund. The FY 2021/2022 General Fund revenues are projected to be down 4.8% or \$2.1 million compared to FY 2020/2021. The majority of this decrease is a result of the Major Revenues category, followed by Taxes and Fines & Forfeitures. Major Revenues consists of Sales Tax, Home Rule Sales Tax, Amusement Tax, Income Tax, Hotel Tax, Food & Beverage Tax, Use Tax, Telecommunications Tax and Building Permits. As noted in *Section V – Executive Overview*, these revenue sources are delineated due to their sensitivity to overall economic conditions as well as the Village's reliance on these sources to maintain operations. Major Revenues account for over 69.8% of all General Fund revenues. The Major Revenues category is down primarily due to the impact of the pandemic on revenue sources generated by consumer spending. This is discussed in greater detail on the following pages. Charges for Service is up due to Police and Fire Department services such as Off Duty Police, contractual increases and Resident and Non-Resident Ambulance billing. Other Sources is up due to the budgeted use of reserves of \$922 thousand as the Village recovers from the impact of the pandemic. All other categories of revenues decline from the FY 2020/2021 budget and are described in detail in this section.

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

Total Revenues by Category 110 - General Fund							
	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total	\$42,364,155	\$42,106,399	\$43,314,137	\$35,595,096	\$41,225,441	(\$2,088,695)	95.2%
30 - Major Revenues	30,372,783	29,676,184	30,925,000	23,030,000	28,934,000	(1,991,000)	93.6%
31 - Taxes	1,714,075	1,757,133	1,816,221	1,258,558	1,510,000	(306,221)	83.1%
32 - Licenses & Permits	422,572	390,849	395,300	385,450	384,000	(11,300)	97.1%
33 - Intergovernmental	188,965	714,215	693,986	2,083,132	526,200	(167,786)	75.8%
34 - Charges for Services	6,914,666	7,176,041	7,092,130	7,087,046	7,017,679	(74,452)	99.0%
35 - Fines & Forfeitures	2,161,751	1,773,907	1,759,500	1,412,250	1,520,000	(239,500)	86.4%
36 - Invests & Contribs	518,425	460,458	512,000	273,660	292,000	(220,000)	57.0%
39 - Other Sources	70,920	157,611	120,000	65,000	1,041,563	921,563	868.0%

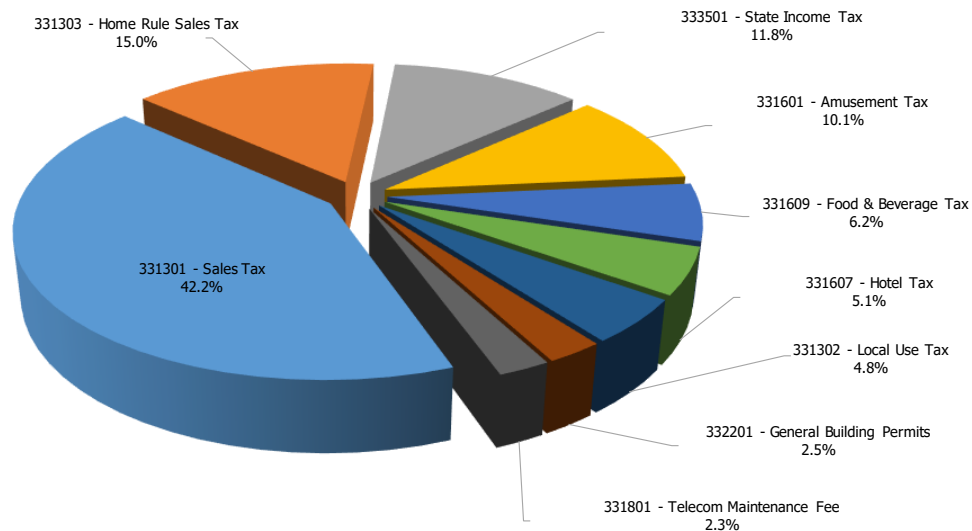
General Fund Revenues by Category



30 – Major Revenues: Major Revenues consists of Sales Tax, Home Rule Sales Tax, Amusement Tax, Income Tax, Hotel Tax, Food & Beverage Tax, Use Tax, Telecommunications Tax and Building Permits comprising 70.2% of General Fund revenue.

Total Major Revenues by Type - General Fund							
	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change	% of Prior
Type	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total Major Revenues	\$30,372,783	\$29,676,184	\$30,925,000	\$23,030,000	\$28,934,000	(\$1,991,000)	93.6%
331301 - Sales Tax	12,812,119	12,491,270	12,750,000	10,715,000	12,203,750	(546,250)	95.7%
331302 - Local Use Tax	952,796	1,095,105	1,100,000	1,400,000	1,390,000	290,000	126.4%
331303 - Home Rule Sales Tax	4,641,834	4,424,707	4,550,000	3,575,000	4,340,000	(210,000)	95.4%
331601 - Amusement Tax	3,302,382	3,594,510	3,550,000	625,000	2,931,250	(618,750)	82.6%
331607 - Hotel Tax	1,944,856	1,764,614	2,150,000	500,000	1,475,000	(675,000)	68.6%
331609 - Food & Beverage Tax	2,030,863	1,918,376	2,025,000	1,230,000	1,807,500	(217,500)	89.3%
331801 - Telecom Maintenance Fee	975,977	819,124	700,000	735,000	661,500	(38,500)	94.5%
332201 - General Building Permits	672,429	484,400	700,000	800,000	725,000	25,000	103.6%
333501 - State Income Tax	3,039,525	3,084,079	3,400,000	3,450,000	3,400,000	-	100.0%

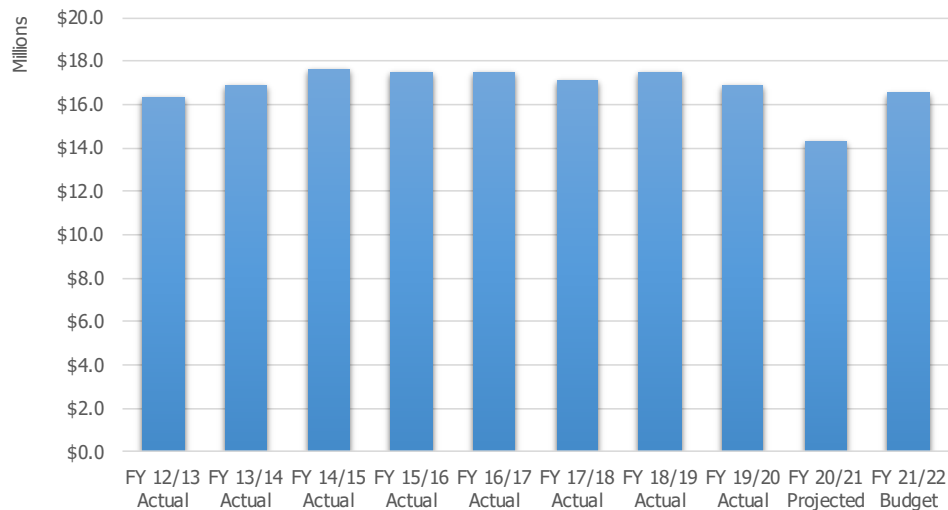
Major Revenues by Type (110 - General Fund)



Sales Tax & Home Rule Sales Tax – Items except food, drugs and titled property are subject to an 8.00% Sales Tax in Gurnee. The 8.00% rate includes a 1.00% Home Rule Sales Tax, 6.25% State Tax and 0.75% Regional Transportation Tax. Sales taxes represent 40.0% of all General Fund revenues. The Village’s largest sales tax producer is Gurnee Mills. According to data provided by the Illinois Department of Revenue, 28.0% of the retail sales tax allocated to the Village of Gurnee in the last four quarters was related to general merchandise and drugs & misc. retail, 12.7% to automotive & filling stations, 12.4% to drinking & eating places, 12.3% to food, 9.7% to Lumber, bldg., hardware; 8.3% to apparel, 7.3% each to agriculture and furniture & household and 1.9% to manufacturers.

Forecasted FY 2020/2021 Sales Taxes (State Shared & Home Rule) are expected to end the year \$3 million under budget. This is almost entirely due to the impact of the pandemic. With some form of lockdown or restrictions beginning in late March of 2020 and continuing through the end of the FY 2020/2021 sales taxes have taken a significant hit. For the first two full months impacted, April and May 2020, sales taxes were down 41.9% and 33.5% respectively. Since that time receipts have averaged 11.7% down from the prior year. The Projected FY 2020/2021 year-end forecast assumes sales tax will be 15.0% down from the prior year for the remaining months.

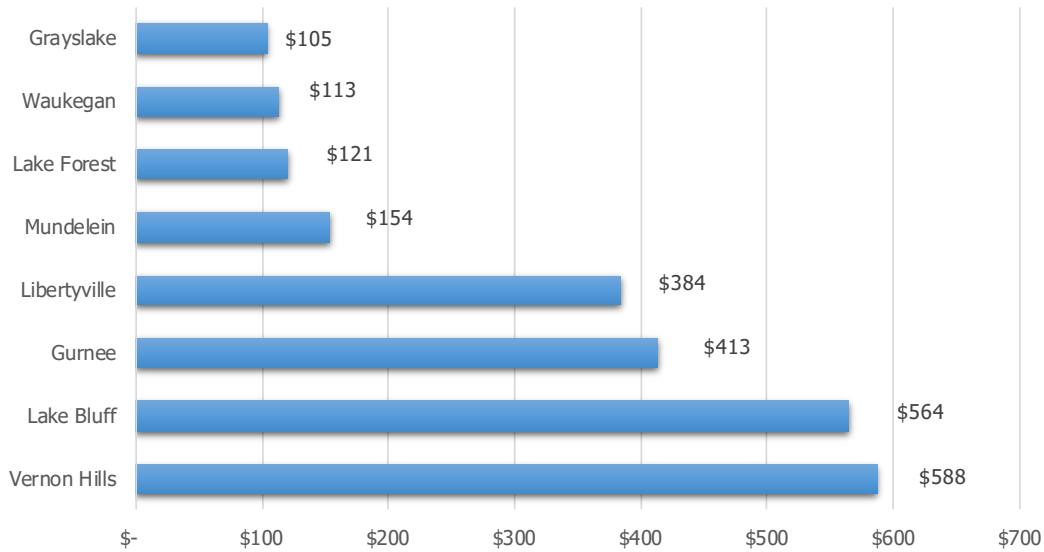
Sales Tax (State Shared & Home Rule)



The FY 2021/2022 Sales Tax revenue budget is based on the following assumptions:

- COVID-19 Pandemic:
 - Restrictions: The Illinois Department of Public Health (IDPH) developed the "Restore Illinois" plan as an approach to safely re-open the State and commerce in response to the pandemic. The plan consists of five phases with Phase 5 being fully open with appropriate testing and vaccinations readily available. Based on the current trajectory and guidance from the Centers for Disease Control (CDC) this timeline could be anywhere from spring to late summer 2021. The FY2021/2022 budget is prepared with this timeline in mind and its resulting impacts on revenues and expenditures.
 - Recovery: Sales taxes are projected to finish the year \$3.0 million down from the FY 2020/2021 budget of \$17.3 million. The Village is projecting sales tax revenue to recover 75% of the losses from the pandemic. The FY 2021/2022 budget assumes 75% or \$2.2 million of the \$3.0 million loss will be recovered. This recovery assumption added to the year-end forecast of \$14.3 million is the basis for the FY 2021/2022 budget of \$16.5 million.
- Internet Sales: Given the Village's dependence on brick-and-mortar retailers, the taxation of Internet sales and shoppers' habits is of critical importance. Illinois taxpayers are required to declare Internet purchases on their tax returns and pay Illinois Use Tax on those purchases. In January 2018, the U.S. Supreme Court agreed to hear another challenge in favor of collecting a tax on internet purchases in the South Dakota vs. Wayfair case. The State of Illinois passed legislation (SB 2577) that mirrored South Dakota in the event the Supreme Court overturned the lower court's decision and required online retailer to collect the tax. In June 2018, the Supreme Court ruled online retailers are subject to sales tax. In Illinois, online retailers remit the tax in the form of Use Tax described in further detail later in this section. Starting January 1, 2021 certain online retailers are to begin collecting and remitting based on destination sourcing or where the product is delivered so long as they have a significant economic nexus in the State. Economic nexus is simply defined by a total dollar amount and transaction count threshold. In conjunction with the sourcing rule change, online retailers are supposed to begin remitting home rule sales tax. While the law may be effective and on the books, there remains many questions of how it will be implemented, enforced and the impact on Use Tax. The Illinois Department of Revenue has yet to publicize a plan to collect and remit the tax, therefore the FY 2021/2022 budget assumes no impact from the new rules.
- Comparative Sales: Of the communities represented below, Gurnee receives the third highest sales tax per resident. The Village has benefited from both its strong sales tax base and its ability to levy a home rule sales tax. Communities over 25,000 are considered to be "home rule" by the State of Illinois and thus have the option of levying such a tax. In order to provide a consistent comparison, the figures do not include home rule sales tax.

Sales Tax per Resident

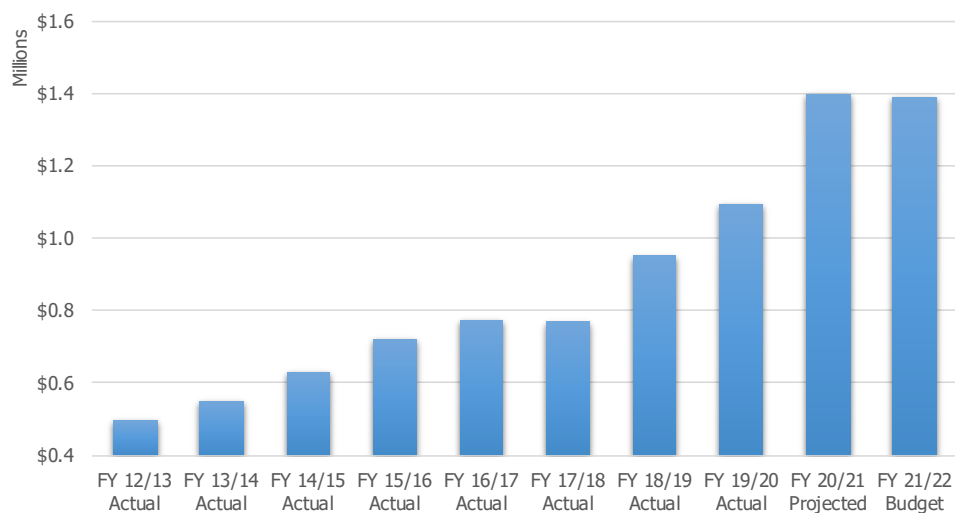


Source Illinois Department of Revenue Disbursements (State shared and Home Rule Sales Taxes collected in Calendar Year 2019)

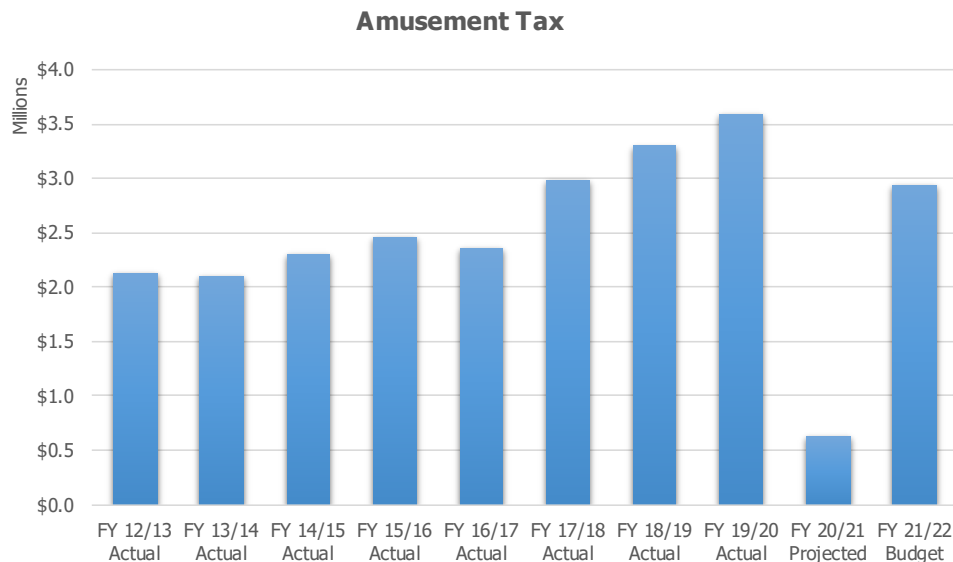
Use Tax - The Use Tax applies to the privilege of using tangible personal property purchased at retail from a retailer outside the State of Illinois. Use Tax rates are 6.25% for general merchandise and titled property and 1% for foods, drugs & medical appliances. Municipalities receive 16% of statewide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

Forecasted FY 2020/2021 Use Taxes exceed budget by 27.3% or \$300 thousand and FY 2019/2020 actual by \$305 thousand. The switch to online shopping during the pandemic is at least partly responsible for the increase. With the opening up of brick-and-mortar shopping post pandemic, and the uncertain impact of changes to Illinois sourcing laws effective January 1, 2021, the Village remains conservative with Use Tax projections. FY 2021/2022 Use Tax budget is \$1.4 million which is flat versus the FY 2020/2021 forecasted estimate and less than the Illinois Municipal League (IML) projection for FY 2021/2022 Use Tax receipts equal to \$44.50 per capita. Use Tax has increased an average of 14.8% year to year for the past six fiscal years and the trend is expected to continue.

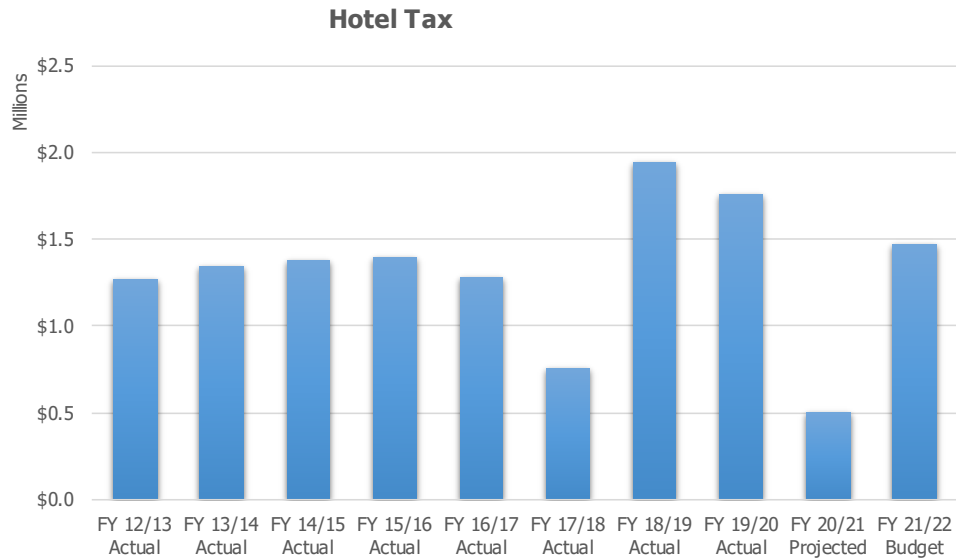
Use Tax



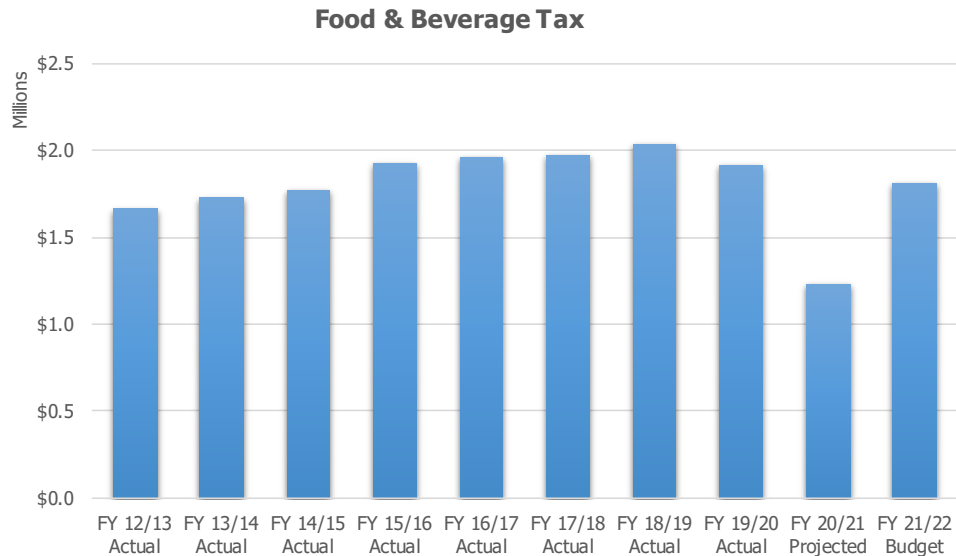
Amusement Tax – Effective May 1, 2018 the Village increased the tax on amusements from 3% to 4% on net amusement receipts within Village boundaries. Prior to this increase, Amusement Tax had not been adjusted in nearly 20 years. The largest Amusement Tax generator is Six Flags Great America. Forecasted FY 2020/2021 Amusement Taxes are 82.4% or \$2.9 million under budget. This is largely due to the pandemic which impacted the operating season for Six Flags Great America (SFGA). SFGA was limited to only operating a portion of the park for a shortened season. Through the first nine months, Amusement Tax averaged a drop of 79.6% versus the prior year. The FY 2020/2021 forecasted estimate assumes a 90.0% drop for the remaining three months finishing the year \$2.9 million under budget. The FY 2021/2022 budget assumes 75% or \$2.2 million of the \$3.0 million loss will be recovered. This recovery assumption added to the year-end forecast of \$625 thousand is the basis for the FY 2021/2022 budget of \$2.9 million.



Hotel Tax - The Village's Hotel Tax increased from 5% to 6% effective May 1, 2018. In addition, Gurnee imposes 2% Resort Tax. Great Wolf Lodge is the sole payer of the Resort Tax and per an economic incentive agreement receives a tax rebate from the Village for the entire Resort Tax and a portion of the Hotel Tax. Great Wolf Resorts, Inc. purchased the KeyLime Cove property in 2017 and subsequently closed it for a year during a \$65 million construction and re-theming investment by the company. 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 \$22 million 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 2020 just over \$5.7 million has been rebated leaving \$16.3 million potential rebate remaining before hitting the maximum. Forecasted FY 2020/2021 Hotel Tax is 76.7% or \$1.7 million under budget. This is largely due to the pandemic which impacted the operating season for the Village's largest hotel/resort taxpayer Great Wolf Lodge (GWL). GWL was limited to only operating for a portion of the year and at times limited to attendance and certain portions of the facility were closed. Through the first nine months, Hotel Tax averaged a drop of 69.1% versus the prior year. The FY 2020/2021 forecasted estimate assumes a 90.0% drop for the remaining three months finishing the year \$1.7 million under budget. The FY 2021/2022 budget assumes 75% or \$1.2 million of the \$1.7 million loss will be recovered. This recovery assumption added to the year-end forecast of \$500 thousand is the basis for the FY 2021/2022 budget of \$1.5 million. Management was conservative in the FY 2021/2022 budget estimate assuming the potential for longer restrictions on indoor recreational activities and a slower consumer response to the re-opening into FY 2021/2022.

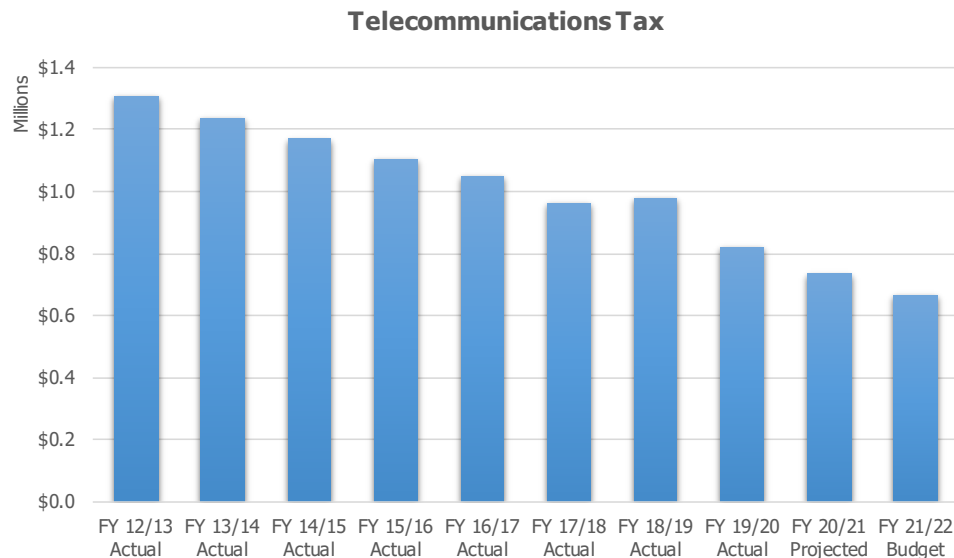


Food and Beverage Tax - This is a 1% tax on the sale of food and alcoholic beverages prepared for immediate consumption, as well as packaged liquor. The tax is paid by customers and submitted to the Village by owners on a monthly basis. There are currently 159 establishments in the Village that pay Food and Beverage Tax. Forecasted FY 2020/2021 Food & Beverage Tax is 39.3% or \$795 thousand under budget. This is largely due to the pandemic which impacted indoor and outdoor dining. Restaurants were restricted with capacity limits and full closures throughout the year. Through the first nine months, Food & Beverage Tax averaged a drop of 39.0% versus the prior year with the most recent four months averaging 24.3%. The FY 2020/2021 forecasted estimate assumes a 30.0% drop for the remaining three months finishing the year \$795 thousand under budget. The FY 2021/2022 budget assumes 75% or \$600 thousand of the \$795 thousand loss will be recovered. This recovery assumption added to the year -end forecast of \$1.2 million is the basis for the FY 2021/2022 budget of \$1.8 million.

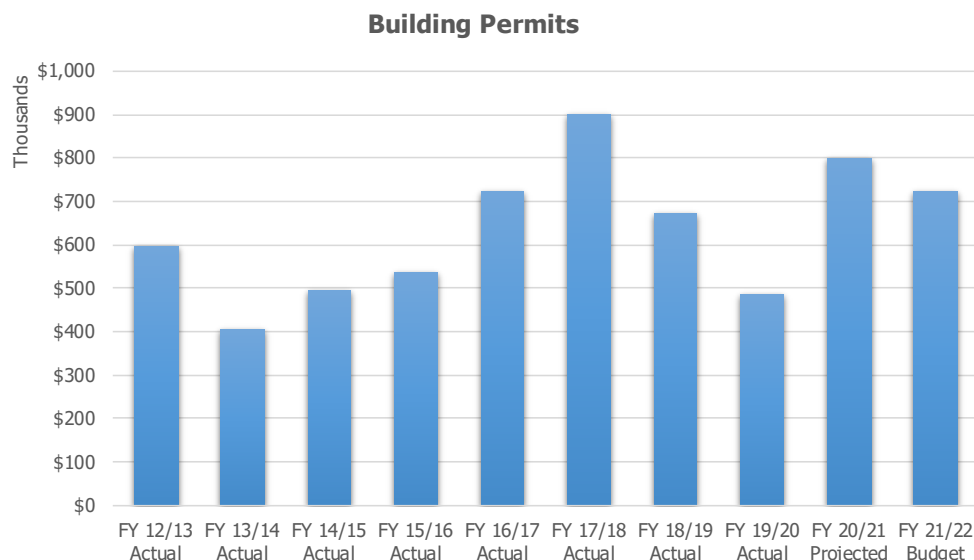


Telecommunications Tax - The Village imposes a 6% Telecommunications Tax. Both land-based and wireless service providers remit taxes on gross sales. Telecommunications tax receipts from landlines are trending downward because many consumers are eliminating land lines in favor of cell phones and internet providers. Forecasted FY 2020/2021 Telecommunications taxes are \$35 thousand or 5.0% ahead of budget and \$84 thousand less than FY 2019/2020 actuals. Management projects FY 2021/2022

Telecommunications taxes at \$662 thousand; this is \$39 thousand or 5.5%, less than the FY 2020/2021 budget and \$74 thousand or 10.0% less than the FY 2020/2021 year-end estimate. Telecommunications tax continues to decline due to consumers switching to modes of communication (Internet and text) not subject to the tax.



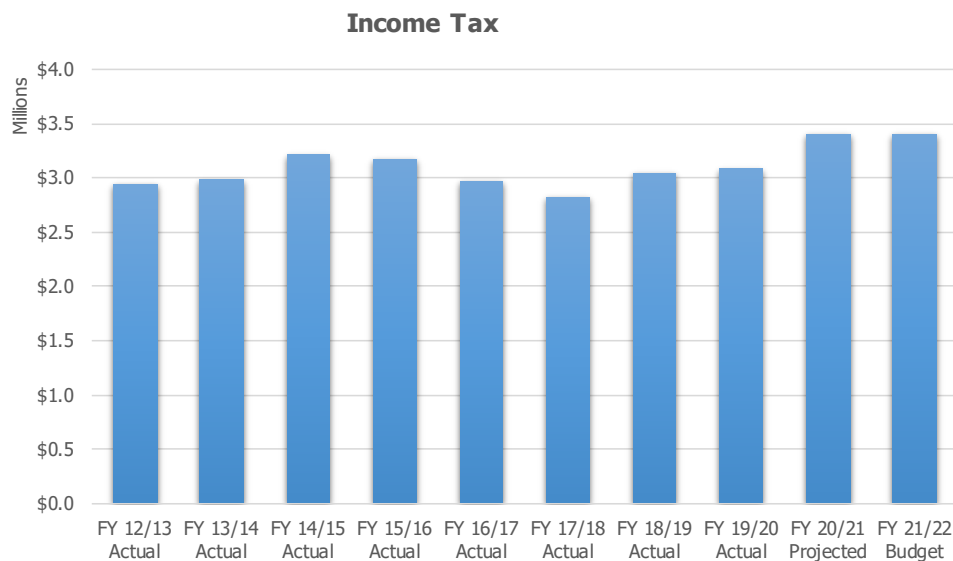
Building Permits - Building permits are budgeted at \$725 thousand in FY 2021/2022. This is \$25 thousand more than the FY 2020/2021 budget and \$75 thousand less than the year-end estimate. In FY 2021/2022 staff anticipates several large-scale projects including the redevelopment of a portion of the former Sears site, the Toys R Us site, a newly constructed car dealership and several mid-sized re-developments.



Income Tax - To estimate the FY 2021/2022 budget for income tax receipts, there are three key elements that need to be examined:

- Population: Income tax receipts are distributed based on the Village's population. According to 2010 Census figures, the Village's population is 31,295. It is currently unknown when 2020 Census figures will be certified. Therefore, the 2010 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:** FY 2020/2021 forecast is 1.5% or \$50 thousand ahead of the FY 2020/2021 budget at \$3.5 million. The pandemic created unprecedented swift job losses which would be expected to result in a substantial drop in income taxes. On the individual level the supplemental unemployment benefits buoyed income tax collections during FY 2020/2021. The extension of supplemental benefits depends on future congressional action. The IML is projecting Income Tax distributions to be \$110.90 per capita or \$3.5 million for FY 2021/2022. To be conservative the FY 2021/2022 budget for Income Tax is \$108.64 per capita or \$3.4 million.



31 - Taxes: Other Taxes, not including those reported in 30 – Major Revenues, include road & bridge tax, cable tax, alarm tax and foreign fire insurance tax. These taxes account for 3.7% of General Fund tax revenue. Taxes are projected to finish \$558 thousand or 30.7% under budget primarily due to COVID-19's and the Restore Illinois Plan's impact on Great Wolf Lodge. Great Wolf Lodge was either closed or had capacity limitation placed upon it throughout the year. This dramatically impacted Resort Tax. Road & Bridge Tax is also projected to end the year significantly under budget due to Warren Township lowering its levy in FY 2020/2021. This revenue is dictated by the Township levy and therefore the Village has no control over it. The FY 2021/2022 category budget is \$306 thousand or 16.9% lower than FY 2020/2021 budget primarily due to revising Resort Tax and Road & Bridge Tax. Resort Tax is expected to rebound similar to Hotel Tax over FY 2020/2021 year end estimates, but not fully recover until FY 2022/2023.

32 - Licenses and Permits: Licenses and Permits, not including building permits categorized under 30 – Major Revenues category, include licenses such as business, liquor and vehicle licenses. Based on historical trends, business licenses typically generate \$275 thousand per year and liquor licenses earn \$110 thousand. In FY 2020/2021 these two items are projected to end 9.1% under budget. There are currently 1,167 licensed businesses and 61 liquor licenses in the Village. FY 2020/2021 total Licenses & Permits revenue is projected at \$385 thousand which is 2.5% or \$10 thousand under the FY 2020/2021 budget. FY 2021/2022 budget is flat compared to FY 2020/2021 projection.

33 - Intergovernmental Revenues: Intergovernmental Revenues, not including Income Tax reported under 30 – Major revenues category, are comprised primarily of the Village’s share of public safety grant awards and Replacement Taxes. FY 2020/2021 is estimated to end the year 200.2% or \$1.4 million ahead of budget. This is due to unanticipated Coronavirus Aid, Relief and Economic Security (CARES) Act funding that was received during the fiscal year. Federal funding totaling \$121.5 million was distributed to Lake County. The County then allocated \$42 million for municipalities and local governments to help cover COVID-19 expenses. The Village was the recipient of \$1.4 million in funding based on eligible expenses and the maximum disbursement set by Lake County. While the Village received the maximum disbursement, its expenses greatly exceeded what was received from the County. Compared to FY 2020/2021 budget the category is decreasing by \$168 thousand or 24.2%. In September 2018 the Village was informed it was the recipient of a \$2 million Department of Homeland Security Staffing for Adequate Fire & Emergency Response (S.A.F.E.R.) grant. The grant covers 75% of salary and benefits costs in year one, 75% in year two and 35% in year three. These grant-funded positions allow for the Fire Department’s fourth ambulance to be staffed 24/7/365. FY 2021/2022 is year three of the grant and therefore it is decreasing by \$260 thousand. The reduction in the Intergovernmental Revenue category is partially offset by a budgeted NLCC-ETSB contribution of \$96 thousand to reimburse the General Fund for salary and benefits for one Communications Operator. The cost of the Communications Operator position is being reimbursed from the NLCC-ETSB for FY 2021/2022, the Village is responsible for the cost of the position thereafter. This allows the Communications Center to benefit from the additional position immediately while the Village recovers from the impact of the pandemic.

34 - Charges for Services: This category represents revenues received from services provided by the Village. This includes the Warren-Waukegan Fire Protection District’s payments for fire/rescue services, the City of Zion’s contract payments for police and fire dispatch service, cell tower leases, resident/non-resident ambulance rescue fees and elevator inspections. Revenue in FY 2020/2021 is budgeted at \$7.1 million and is projected to meet budget. FY 2021/2022 is budgeted at \$7.0 million, which is \$74 thousand less than FY 2020/2021. Police Department Charges for Service are projected to decrease \$100 thousand, while Fire Department charges are expected to increase \$55 thousand. This can be attributed to a reduction in security detail for contract customers, and the Village’s multi-year contract with WWFPD for fire protection and ambulance services and the Ground Emergency Medical Transportation (GEMT) program.

35 - Fines and Forfeitures: Fines and Forfeitures include liquor license violations, DUI impoundment fees and red light camera violations. Total FY 2021/2022 budget for this category is \$1.5 million. This is a 13.6% decrease from last year’s budget. This is primarily a result of a decrease of Police-related fines. Restore Illinois mitigation measures greatly impacted traffic volume in the Village during FY 2020/2021. As measures are relaxed and traffic counts increase, revenues are expected to increase over year end estimates, but still lag behind FY 2020/2021 budget.

36 - Investments & Contributions: The Village earns interest income on idle cash balances. In FY 2015/2016 the Village participated in a joint request for proposal for investment advisor services with four other municipalities. The purpose was to establish a relationship with an advisor to manage the Village’s investment portfolio within the confines of state statute and the Village’s investment policy. As a result, the Village increased investment income substantially. In FY 2019/2020 the Village issued a request for proposal for banking services to ensure competitive banking fees. As a result the Village contracted with three banks and will utilize those relationships to keep fees low and interest earnings high. The FY 2021/2022 budget anticipates a slight increase in rates and is \$20 thousand over the FY 2020/2021 year end estimate at \$292 thousand.

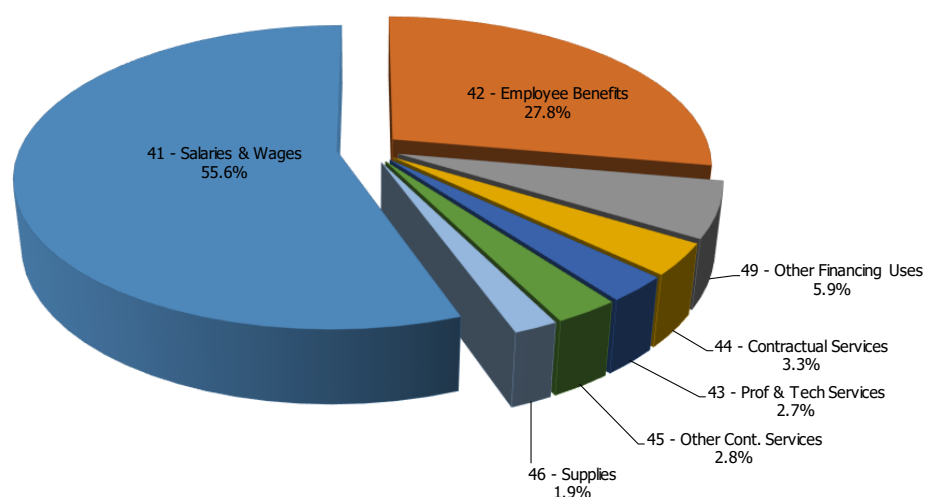
39 – Other Financing Sources: This category includes insurance proceeds as a result of damage to Village owned property, loan proceeds and transfers in from other funds. In FY 2021/2022 the category increases by \$922 thousand or 868.0% due to a budgeted use of reserves as the Village recovers from the financial impact of the pandemic.

EXPLANATION OF EXPENSE CATEGORIES

A brief summary highlighting expenditure changes from the prior fiscal year for the major categorical components of the General Fund follows. Detailed information on Departmental operations and budgets can be found following this section. For budgeting purposes, the Village of Gurnee uses assumptions that are applicable to all Departments. This includes assumptions for salary increases, employee benefits and insurance coverage to name a few. The General Fund is down 2.5% or approximately \$1.1 million compared to FY 2020/2021 budget. The majority of this decrease is in the 49 - Other Financing Uses category due a reduction in the transfer to the Fleet Services Fund, as well as anticipated Hotel and Resort Tax revenue impacting Visit Lake County and Great Wolf Lodge sharing payments, the elimination of Community Event funding and a reduction in Contingency funding. In addition, in FY 2020/2021 the Village made the final \$250 thousand payment to Gurnee Mills related to the redevelopment of the public space between Floor & Décor and Dicks Sporting Goods. As such, the Gurnee Mills Contribution line item was reduced.

110 - General Fund							
	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total	\$41,784,669	\$43,335,885	\$42,283,297	\$38,509,253	\$41,225,441	\$(1,057,856)	97.5%
41 - Salaries & Wages	20,892,217	22,225,499	22,817,491	21,237,177	22,901,377	83,886	100.4%
42 - Employee Benefits	10,798,194	10,751,485	11,491,717	11,090,267	11,466,786	(24,931)	99.8%
43 - Prof & Tech Services	1,522,755	1,371,973	1,392,090	1,103,679	1,115,840	(276,250)	80.2%
44 - Contractual Services	1,740,961	1,819,088	1,610,663	1,358,185	1,380,138	(230,526)	85.7%
45 - Other Cont. Services	1,115,554	1,104,801	1,198,574	1,076,260	1,138,534	(60,041)	95.0%
46 - Supplies	1,372,714	1,069,488	851,252	691,403	777,770	(73,482)	91.4%
47 - Capital	-	-	-	-	-	-	N/A
48 - Debt Service	-	-	-	-	-	-	N/A
49 - Other Financing Uses	4,342,274	4,993,549	2,921,510	1,952,283	2,444,997	(476,513)	83.7%

General Fund Expenditure Budget



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

Public Works Departments and the Fire Prevention Bureau are covered by one of two Local 150 Midwest Operating Engineers contracts. The two contracts with the Local 150 Midwest Operating Engineers expire on April 30, 2021. The International Association of Firefighters contract expires on April 30, 2022 and the Fraternal Order of Police and Illinois Council of Police contracts expires on April 30, 2023. The Illinois Council of Police contract which covers communications personnel expires on April 30, 2024.

In FY 2012/2013 the Village modified its approach to developing Cost of Living Adjustments (COLA). The approach involves a two-component calculation that looks at the Consumer Price Index (CPI) and market comparables to determine if an additional adjustment is warranted to maintain top base salary at or above the top [third] quartile among comparable communities. This approach is incorporated into union agreements for IAFF, FOP and sworn ICOPs unit.

The first component looks at the Chicago-Gary-Kenosha Metropolitan Statistical Area Consumer Price Index – All Urban Consumers, All Items, Not Seasonally Adjusted (Base Period 1982-1984=100). Salaries are adjusted by the annual percentage change for the period ending December 31st of the calendar year that immediately proceeds the fiscal year to which the CPI rate would be applied. For public safety personnel the CPI adjustment is limited to a minimum of 2.25% and a maximum of 3%. By linking the first component of any salary adjustments to the CPI, salaries are modified by the change in the price level of consumer goods and services purchased by households. The annual percentage change for the period ending December 31, 2020 was 1.1%. As a result, the minimum CPI adjustment of 2.25% will be used.

The second component looks at market comparables to determine if an additional adjustment is warranted to maintain top base salary at or above the top [third] quartile among comparable communities. Where applicable, comparable communities are outlined in the respective collective bargaining agreements. For Local 150 historically the annual COLA under the current contract is fixed with no additional market adjustment. This will be discussed during upcoming negotiations. In addition, Local 150 employees not at the top of the pay range receive a 4% step increase, while sworn employees receive a 5% step increase on their anniversary date. For budgeting purposes, non-bargained employees are assumed to receive a step and/or merit increase of 5%, which takes place on the date of hire and/or promotion of the employee.

The following COLA and market adjustments are anticipated for each of the respective groups in FY 2021/2022 subject to final comparable community wage confirmation and review:

<u>Group</u>	<u>COLA</u>	<u>Market</u>	<u>Total</u>
International Association of Firefighters	2.25%	2.49%	4.74%
FOP - Police Sworn Personnel	2.25%	2.41%	4.66%
ICOPs – Police Sworn Personnel	2.25%	2.41%	4.66%
ICOPs – Communication Operators	2.25%	3.77%	6.02%
Local 150 – Administrative Unit	-----*	-----*	-----*
Local 150 – Public Works Unit	-----*	-----*	-----*
Non-union: All other employees	2.25%	2.25%	4.50%

*Currently being negotiated.

In the General Fund, the 41 - Salaries & Wages category is increasing 0.4% or \$84 thousand over the prior year budget. This is a result of the aforementioned assumptions and the following personnel changes.

- Village-Wide Full-time Equivalents (FTEs): 12.1 will remain unbudgeted in FY 2021/2022. Five currently vacant budgeted positions are being filled. Full-time positions remaining unbudgeted and currently vacant but being budgeted and field in FY 2021/2022 include the following:
 - Administration Department
 - Vacant Budgeted: Systems Administrator in the Information Systems Division.
 - Community Development Department
 - Unbudgeted: Code Enforcement Officer (currently contracted), Engineering Assistant, 50% of Village Engineer/Assistant Public Works Director.
 - Vacant Budgeted: Senior Civil Engineer in the Engineering Division.
 - Police Department
 - Unbudgeted: Community Service Officer, Communications Operator and Two Police Officer Positions.
 - Vacant Budgeted: Two Police Officers and One Communications Operator position reimbursed from the NLCC-ETSB in FY 2021/2022.
 - Public Works
 - Unbudgeted: 50% of Village Engineer/Assistant Public Works Director and one Maintenance Worker.

42 - Employee Benefits: Much of 42 - Employee Benefits are controlled through collective bargaining agreements. Non-bargained employees receive comparable benefits to keep them on par with their bargained-for counterparts. The Village has two separate medical insurance programs for its employees. Local 150 bargaining unit employees receive health insurance coverage through their union membership. The remaining full-time bargained and non-bargained employees are part of the Village's self-insurance program managed by Blue Cross Blue Shield of Illinois. Local 150 insurance rates will be bargained during upcoming contract negotiations.

Non-sworn employees participate in the Illinois Municipal Retirement Fund Pension Plan (IMRF), a multi-employer plan for local government employees. The 2021 IMRF employer contribution rate is 11.57% compared to 11.96% in 2020. The Village funds these contributions from general operating revenue sources and fund balance in lieu of a property tax levy.

Employer contributions for the Police and Fire Pension Funds are also included in the 42 - Employee Benefits category. Sworn Police and Fire employees participate in separate pension funds. Each group has a separate pension board that has the power and authority to perform duties provided under the Illinois Compiled Statutes. The lump sum employer contribution for FY 2021/2022 is increasing from \$1,966,654 last year to \$2,110,682 this year (\$144,028 or 7.3%) for Fire. The lump sum employer contribution for FY 2021/2022 is increasing from \$2,398,379 last year to \$2,554,119 (\$155,740 or 6.5%) for Police. The rate of return assumption in the Police and Fire pension funds is 7.0%.

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 77.3% of the total insurance premium and total \$1.4 million in FY 2021/2022. Costs related to liability, property and auto coverage are included in the 45 - Other Contracted Services category.

The 42 - Employee Benefits category is decreasing 0.2% or \$25 thousand from the previous fiscal year. The increase in pension contributions (\$300 thousand) is partially offset by decreases in medical insurance (\$123 thousand), workers compensation insurance (\$111 thousand) and IMRF Pension (\$56 thousand).

43 - Professional & Technical Services: In general, the 43 - Professional Services category includes costs for legal services, external consultants and fees related to the red light camera enforcement program and paramedic ambulance billing services. 43 - Professional Services is decreasing 19.8%, or \$276 thousand compared to the prior fiscal year. This is mainly the result of reducing consulting assistance for projects, financial services, temporary employment and labor attorney.

44 - Contractual Services: The 44 - Contractual category covers those items for which outside vendors provide services. The category is decreasing 14.3% or \$231 thousand compared to FY 2020/2021. Decreases can be attributed to the timing of a police equipment contract, reduced tree program and street light maintenance programs and the delay of software annual maintenance as projects were put on hold.

45 – Other Contracted Services: The Village budgets for liability, automobile and property insurance, as well as expenses related to mosquito control, contracted training, telephone service, leased phone lines and contracted electric service fees within the 45 – Other Contracted Services category. These expenses vary across Departments based on operational needs. Overall, the 45 – Other Contracted Services category is decreasing 5.0% or \$60 thousand, compared to FY 2020/2021. This decrease is primarily due to reduced mosquito control, liability insurance and conference and training costs.

46 - Supplies: Supplies are tangible items such as parts, fuel, utilities, ice control materials computer hardware and software and building supplies. The category is decreasing 8.6% or \$73 thousand versus FY 2020/2021. This decrease is primarily due to reduced building improvement, computer hardware and machinery & equipment purchases.

47 - Capital: Capital expenditures include investments in assets that have useful lives of five years or more as identified in the Village's fixed asset policy. Some examples of capital expenditures are vehicles, land acquisition and construction projects. The 47 - Capital category is primarily used in the Capital Improvement Fund and Water & Sewer Capital Improvement Fund. There are no capital expenditures budgeted in the General Fund in FY 2021/2022. Items considered capital expenditures that do not meet the thresholds of the Village's fixed asset policy are accounted for in 46 – Supplies.

48 – Debt Service: This category accounts for the Village's repayment of long-term debt and capital leases. This includes principal, interest payments and bond trustee fees. The Village has no outstanding general obligation bond issues.

49 - Other Financing Uses: 49 - Other Financing Uses expenditures include inter-fund transfers and tax rebate programs. The 49 – Other Financing Uses category is also used by the Vehicle Maintenance Division to allocate charges back to departments based on services provided to maintain their fleets. The category is decreasing 16.3% or \$477 thousand compared to FY 2020/2021 mainly as a result of reduced

Fleet Services Fund transfers (-\$200 thousand), Gurnee Mills contribution (-\$115 thousand), Convention & Visitors Bureau payment due to less hotel tax collected (-\$60 thousand) and less resort tax rebate (-\$57 thousand).

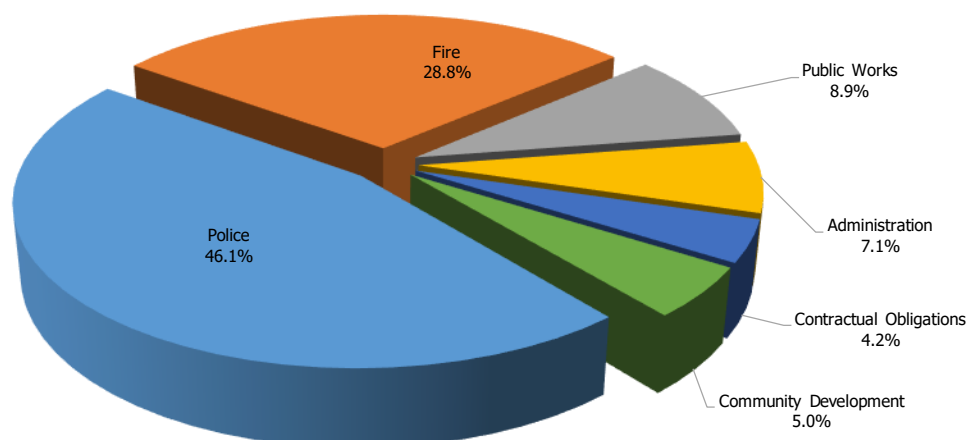
DEPARTMENTAL OVERVIEW

Individual department/division budgets within the General Fund are included in the following chart and graph. The Police and Fire Departments account for 74.8% of all General Fund expenditures, Public Works is 8.9%, Administration is 7.1%, Community Development accounts for 5.0% and Contractual Obligations is 4.2%. Contractual Obligations includes fund transfers and rebate agreements.

Total Expenditures by Department/Division - General Fund							
Department/Division	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Department/Divisions	\$41,784,669	\$43,335,885	\$42,283,297	\$38,509,253	\$41,225,441	-\$1,057,856	97.5%
Total Administration	\$7,378,319	\$8,008,840	\$5,145,325	\$3,706,543	4,638,345	(\$506,981)	90.1%
1010 - Administration	1,761,669	1,787,695	1,943,929	1,757,199	1,831,138	(112,791)	94.2%
1020 - Info Systems	776,876	780,312	1,040,858	782,084	931,224	(109,634)	89.5%
1021 - Public Info	48,508	56,170	71,639	42,371	58,266	(13,373)	81.3%
1600 - Contractual Obligations	4,674,457	5,309,268	1,992,950	1,028,994	1,722,417	(270,533)	86.4%
7530 - Building Maintenance	116,808	75,394	95,950	95,896	95,300	(650)	99.3%
Total Community Development	\$2,340,016	\$2,346,913	\$2,459,777	\$2,016,680	2,077,696	(\$382,081)	84.5%
2010 - CD-Planning/Building Safety	1,371,924	1,404,687	1,406,316	1,236,908	1,311,406	(94,910)	93.3%
2020 - CD Engineering	968,092	942,226	1,053,462	779,772	766,290	(287,172)	72.7%
Total Police Department	\$17,179,707	\$17,680,209	\$19,100,748	\$17,807,049	18,985,340	(\$115,408)	99.4%
4010 - PD Administration	14,786,757	15,151,692	16,171,018	15,251,824	16,014,594	(156,424)	99.0%
4020 - PD Communications	2,392,950	2,528,517	2,929,729	2,555,226	2,970,746	41,017	101.4%
Total Fire Department	\$10,588,068	\$11,298,569	\$11,735,816	\$11,321,034	11,859,492	\$123,676	101.1%
5010 - FD Administration	10,566,657	11,241,124	11,665,816	11,251,034	11,789,492	123,676	101.1%
5050 - FD Foreign Fire	21,411	57,445	70,000	70,000	70,000	-	100.0%
Total Public Works	\$4,298,559	\$4,001,354	\$3,841,631	\$3,657,947	3,664,569	(\$177,062)	95.4%
7510 - PW Administration	3,772,114	3,424,359	3,841,631	3,657,947	3,664,569	(177,062)	95.4%
*7520 - PW Vehicle Maintenance	526,445	576,995	-	-	-	-	#DIV/0!

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

Total Budget by Department - General Fund



DEPARTMENTAL SUMMARIES

11010100 - ADMINISTRATION

The Administration Department provides a direct link between Gurnee residents, the Board of Trustees and Village staff. The Department organizes and prepares information for the Village Board, responds to citizen requests and works with Gurnee's other taxing bodies. Administration provides centralized Finance, Human Resources, Information Systems and Public Information services. The Department is led by the Village Administrator, the chief executive officer of the Village, who is responsible to the Village President and Board of Trustees for the proper administration of all affairs, departments and offices of the Village.

The Finance Division's activities include accounting, accounts payables, accounts receivables, auditing, budgeting, business licensing, debt management, financial reporting, payroll, purchasing, revenue collection, risk management and treasury operations. The Division coordinates the preparation of the Multi-Year Financial Forecast, Multi-Year Capital Plan, Annual Budget and Comprehensive Annual Financial Report (CAFR) while also overseeing financial reporting and debt and investment management. Division employees also manage water billing, collection of local taxes and other accounts receivables such as intergovernmental revenue, fines and payroll.

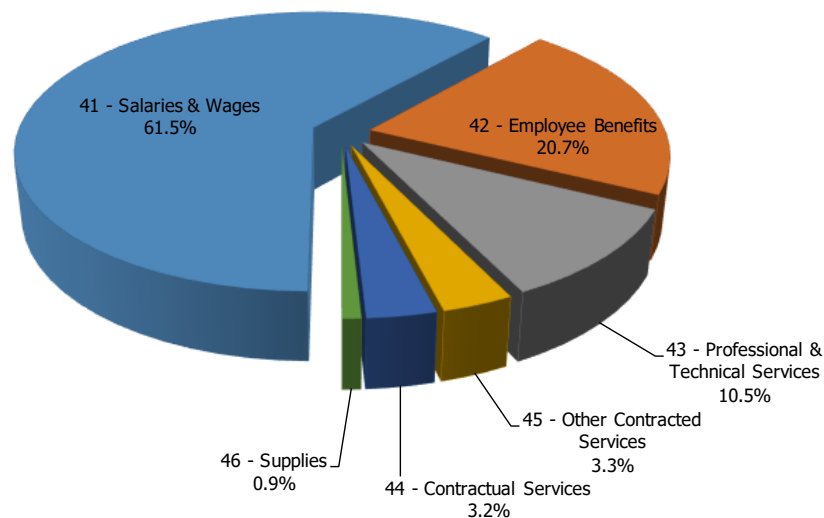
The Human Resources Division serves as a support function to the Administration Department and other Village Departments. Responsibilities of the Division include compensation and benefits administration, recruitment, selection and orientation of new employees, employee training and development, labor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

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

A summary of the Administration cost center's last two years of actual expenditures, FY 2020/2021 budget and year end estimates and the funding request for FY 2021/2022 are provided on the following page.

11010100 - Administration							
	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$1,761,669	\$1,787,695	\$1,943,929	\$1,757,199	\$1,831,138	(\$112,791)	94.2%
41 - Salaries & Wages	999,146	1,062,430	1,131,580	1,023,101	1,126,604	(4,976)	99.6%
42 - Employee Benefits	398,591	320,237	392,090	352,808	379,714	(12,376)	96.8%
43 - Professional & Technical Services	229,605	246,109	247,645	201,510	191,600	(56,045)	77.4%
44 - Contractual Services	49,553	66,321	87,388	87,388	57,915	(29,473)	66.3%
45 - Other Contracted Services	70,540	78,830	57,600	72,316	59,605	2,005	103.5%
46 - Supplies	14,233	13,768	27,625	20,075	15,700	(11,925)	56.8%

11010100 - Administration Budget



FY 2020/2021 Review

Overall, the Administration cost center is expected to come in \$186 thousand under the FY 2020/2021 budget. The majority of the categories are expected to finish under budget. The 41 – Salaries & Wages and 42 – Employee Benefits categories account for the majority of the savings as cost of living adjustments and promotions were not processed. In addition, salary and benefits adjustments related to the Village Administrator did not take place. The 43 – Professional & Technical Service category is ending under budget as the Strategic Plan update was held due to the pandemic.

FY 2021/2022 Summary

The Administration Department's FY 2021/2022 budget request is 5.8% or \$112 thousand lower than the FY 2020/2021 budget. Six of the seven categories are decreasing. The 43 – Professional & Technical Services decrease of 22.6% is the largest and is mainly the result of eliminating outside financial assistance. These duties will be handled by current staff.

Employee Count

Budgeted position will decrease by 1.10 compared to FY 2020/2021. The part-time General Office Secretary and Graduate Intern positions will not be filled.

Administration Department - 11010***	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22 Budgeted	FY 21/22 Unbudgeted	FY21/22 Total	Change
Administration - 1101010100	9.20	9.20	9.55	9.05	9.60	9.60	8.50	1.10	9.60	0.00
Full-Time FTE's	7.60	7.60	7.60	7.60	7.80	7.80	7.80	0.00	7.80	0.00
Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Administrator	0.00	0.00	0.00	0.00	0.00	0.80	0.80	0.00	0.80	0.00
Assistant to Administrator	0.60	0.60	0.60	0.60	0.80	0.00	0.00	0.00	0.00	0.00
Economic Dev Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Assistant to the Finance Director	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Management Analyst / PIO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Office Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Finance Assistant I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Finance Assistant II	2.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	1.00	0.00
Staff Accountant	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Part Time FTE's	1.60	1.60	1.95	1.45	1.80	1.80	0.70	1.10	1.80	0.00
General Office Secretary	1.00	1.00	1.50	1.00	1.00	1.00	0.50	0.50	1.00	0.00
Comm./Online Media Splist.	0.35	0.35	0.20	0.20	0.20	0.20	0.20	0.00	0.20	0.00
Intern	0.25	0.25	0.25	0.25	0.60	0.60	0.00	0.60	0.60	0.00

11010200 - INFORMATION SYSTEMS

The Information Systems (IS) staff works closely with all of the Village departments. Activities are designed to provide both managers and users with reliable, efficient, consistent and intuitive systems to assist departmental operations and strengthen services provided to the public. The Information Systems Division is responsible for overseeing all of the Village's computer servers, personal computers, phone and voicemail systems, cellular voice and data services, e-mail system, wired and wireless networks, computer security, website and other internet services.

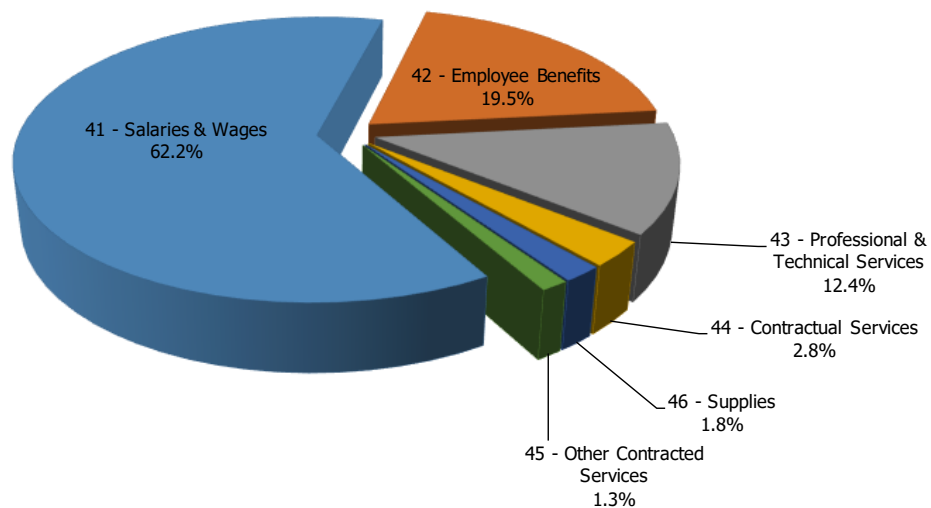
Information Systems staff regularly assists departments with various communications methods, budgeting, specifications for software and hardware, procurement, implementation, training and maintenance of IT systems. Information Systems strongly promotes careful resource planning and reallocation of assets,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

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

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

11010200 - Administration - Information Systems							
	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$776,876	\$780,312	\$1,040,858	\$782,084	\$931,224	(\$109,634)	89.5%
41 - Salaries & Wages	464,690	487,798	622,415	464,586	579,248	(43,167)	93.1%
42 - Employee Benefits	168,202	162,406	213,813	168,437	181,296	(32,517)	84.8%
43 - Professional & Technical Services	112,397	90,270	147,650	106,100	115,600	(32,050)	78.3%
44 - Contractual Services	19,701	24,484	26,665	24,102	26,335	(330)	98.8%
45 - Other Contracted Services	6,674	6,175	11,740	8,480	11,920	180	101.5%
46 - Supplies	5,212	9,179	18,575	10,379	16,825	(1,750)	90.6%

11010200 - Administration - Information Systems Budget



FY 2020/2021 Review

Overall, the Information Systems cost center is projected to come in under budget by 24.9% or \$258 thousand for FY 2020/2021. All categories are expected to end the year under budget. The majority is the savings are found in the 41 – Salaries & Wages category as the Systems Administrator position was not filled, cost of living adjustments were not processed and promotions were held.

FY 2021/2022 Summary

The Information Systems cost center FY 2021/2022 budget request is down 10.5% or \$109 thousand compared to the prior year's budget. This is primarily the result of reducing part-time salaries as well as overtime. The 42 – Employee Benefits category is decreasing due to the Medical Insurance and IMRF line items. The 43 – Professional & Technical Services category is decreasing primarily due to reductions in Consulting Services and Temporary Employment. These responsibilities will be handled in-house.

Employee Count

Budgeted positions will decrease by 0.32 as an intern position will not be filled.

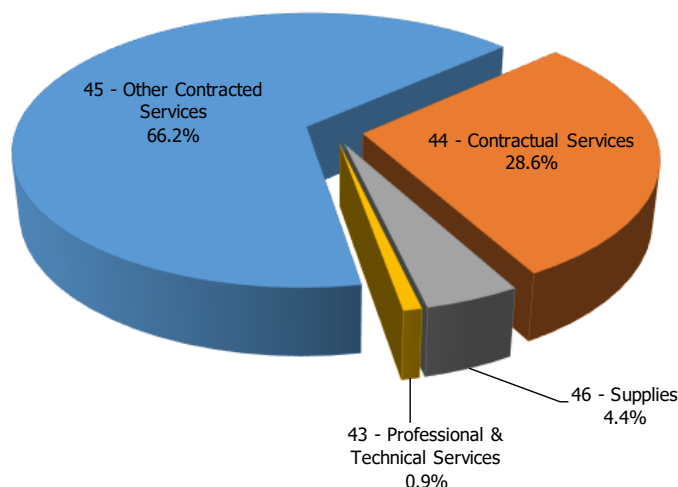
Administration Department - 11010***	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22 Budgeted	FY 21/22 Unbudgeted	FY21/22 Total	Change
Information Systems - 11010200	5.55	4.55	4.47	4.47	4.47	5.47	5.15	0.32	5.47	0.00
Full-Time FTE's	4.75	3.75	3.75	3.75	3.75	4.75	4.75	0.00	4.75	0.00
Info Systems Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Info Systems Director	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	1.00	0.00
Systems Administrator	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	1.00	0.00
Network Administrator	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Info Systems Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Info Systems Specialist	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GIS Coordinator	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.00	0.75	0.00
Part Time FTE's	0.80	0.80	0.72	0.72	0.72	0.72	0.40	0.32	0.72	0.00
Comm./Online Media Splcist.	0.30	0.30	0.40	0.40	0.40	0.40	0.40	0.00	0.40	0.00
Intern	0.50	0.50	0.32	0.32	0.32	0.32	0.00	0.32	0.32	0.00

11012100 - PUBLIC INFORMATION

The Public Information Division is responsible for communication of Village information to residents and members of the press through regular publications and press releases. Duties include acting as an ombudsman for residents and individuals seeking services from the Village of Gurnee. This cost center includes expenses associated with recording public meetings, as well as the Village's public information efforts and outsourced elements of website administration. The Public Information FY 2021/2022 budget includes items related to maintaining the video and audio production system in the Village Board chambers and conference room at the Village Hall and overseeing the recording of all public meetings of the Village Board and Planning and Zoning Board. The budget also includes public relations items such as the Village newsletter, e-mail listservs and social media accounts. A summary of the Public Information cost center's expenditures is shown below.

11012100 - Administration - Public Information							
	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$48,508	\$56,170	\$71,639	\$42,371	\$58,266	(\$13,373)	81.3%
43 - Professional & Technical Services	250	810	2,500	500	500	(2,000)	20.0%
44 - Contractual Services	6,967	7,776	21,473	7,991	16,672	(4,801)	77.6%
45 - Other Contracted Services	40,947	42,821	45,116	31,330	38,544	(6,572)	85.4%
46 - Supplies	344	4,764	2,550	2,550	2,550	-	100.0%

11012100 - Administration - Public Information Budget



FY 2020/2021 Review

The Public Information cost center is expected to be 40.9% or \$29 thousand under budget related to Cloud & Network Services and Public Relations due to delaying projects and reducing the number of Keeping Posted Village Newsletter editions by two. These actions were implemented as part of cost saving measures related to COVID-19.

FY 2021/2022 Summary

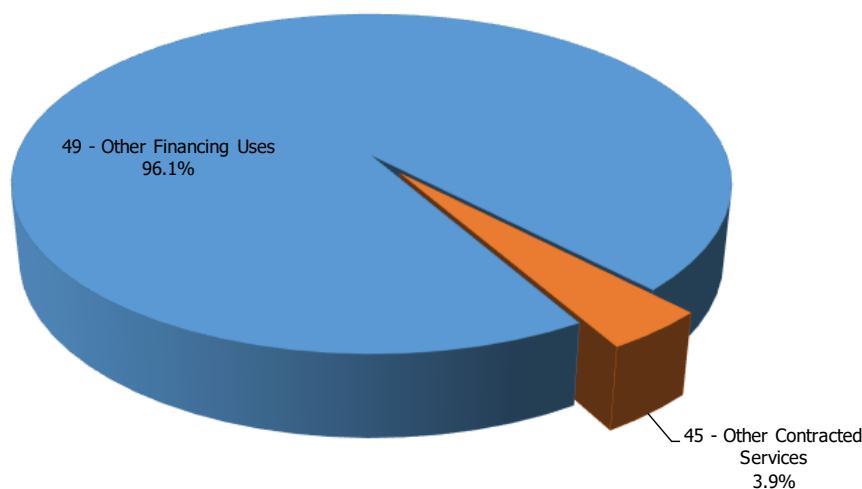
Overall, the Public Information budget is 18.7% or \$13 thousand lower than the FY 2020/2021. This is the result of the 44 – Contractual Services and the 45 – Other Contracted Services categories. The 44 – Contractual Services category is decreasing as result of reduced licensing for enhancements to the Village website. The 45 – Other Contracted Services category reduction is a result of eliminating one edition of the Keeping Posted newsletter.

1101600 - CONTRACTUAL OBLIGATIONS

The 1101600 - Contractual Obligations cost center is established for those items that do not otherwise fit well into a departmental budget, such as intra-fund transfers, tax rebate programs, special event expenditures, emergency-related expenditures or other large one-time expenses. A summary of the Contractual Obligations cost center's expenditures is provided below.

11016000 - Contractual Obligations							
	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$4,674,457	\$5,309,268	\$1,992,950	\$1,028,994	\$1,722,417	(\$270,533)	86.4%
45 - Other Contracted Services	56,716	65,455	62,000	67,271	68,000	6,000	109.7%
49 - Other Financing Uses	4,617,741	5,243,813	1,930,950	961,723	1,654,417	(276,533)	85.7%

11016000 - Village Wide Obligations Budget



FY 2020/2021 Review

FY 2020/2021 expenditures are projected to end the year 48.4% or \$964 thousand under budget due a decrease in the Resort Recapture Payment to Great Wolf Lodge as well as reduced contributions to Visit Lake County. Both are due to decreased revenues as a result of the pandemic.

FY 2021/2022 Summary

The FY 2021/2022 Village-wide Contractual Obligations budget is 13.6% or \$271 thousand less than the prior year budget. This is primarily the result of anticipated Hotel and Resort Tax revenue impacting Visit Lake County and Great Wolf Lodge sharing payments, the elimination of Community Event funding and a reduction in Contingency funding. In addition, in FY 2020/2021 the Village made the final \$250 thousand payment to Gurnee Mills related to the redevelopment of the public space between Floor & Décor and Dicks Sporting Goods. As such, the Gurnee Mills Contribution line item was reduced.

11020100 - PLANNING/BUILDING SAFETY

The Community Development Department is concerned with physical planning, infrastructure construction and the safety of structures and grounds in the Village. The Department is divided into three Divisions including Building Safety, Planning & Zoning and Engineering. The Building Safety Division oversees

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

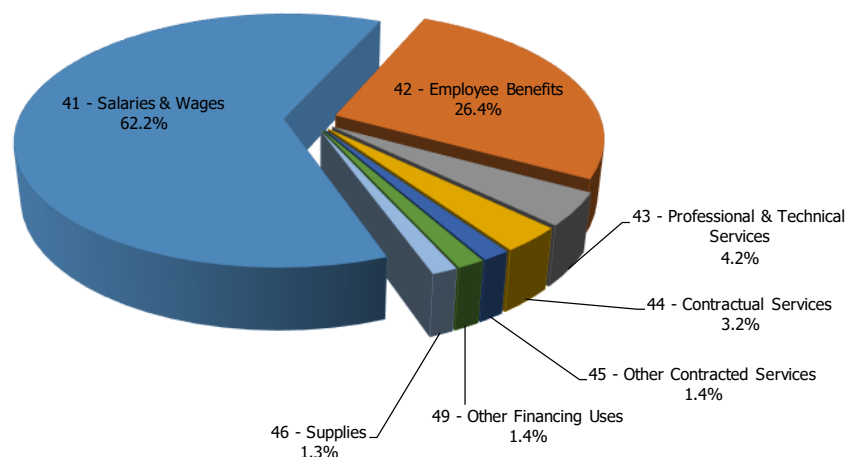
The Building Safety Division helps to ensure safe and quality new construction in the Village. The Division does this by inspecting new and existing structures. The Division reviews proposed plans for conformance with codes, issues building and other permits, performs construction inspections and maintains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

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

A summary of the Planning/Building Safety cost center's last two years of actual expenditures, FY 2020/2021 budget and year end estimates and the funding request for FY 2021/2022 follow.

110201000 - Community Development - Planning/Building Safety							
	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$1,371,924	\$1,404,687	\$1,406,316	\$1,236,908	\$1,311,406	(\$94,910)	93.3%
41 - Salaries & Wages	748,972	772,331	784,030	756,863	815,436	31,406	104.0%
42 - Employee Benefits	322,862	324,673	338,695	332,309	345,645	6,950	102.1%
43 - Professional & Technical Services	228,425	233,233	188,500	59,000	54,500	(134,000)	28.9%
44 - Contractual Services	42,254	42,498	41,836	41,332	41,600	(236)	99.4%
45 - Other Contracted Services	16,979	19,992	20,565	18,526	18,615	(1,950)	90.5%
46 - Supplies	12,431	11,960	9,500	5,688	17,100	7,600	180.0%
49 - Other Financing Uses	-	-	23,190	23,190	18,510	(4,680)	79.8%

11020100 - Community Development - Planning/Building Safety Budget



FY 2020/2021 Review

FY 2020/2021 Planning/Building Safety forecasted expenses are expected to be under budget by 12.0% or \$169 thousand. The savings is mainly attributed to the 43 – Professional & Technical Services category as outside plan review services were eliminated at the onset of COVID-19 in an effort to reduce expenses. These tasks were performed by current staff.

FY 2021/2022 Summary

The Planning/Building Safety FY 2021/2022 budget request is 6.7% or \$95 thousand lower than the prior year budget. The majority of the reduction is found in the 43 – Professional & Technical Services category. In FY 2021/2022 the Department will operate without outside plan review services that were eliminated at the onset of COVID-19 in an effort to reduce expenses. These tasks will be handled in-house.

Employee Count

Unbudgeted positions will decrease by 1.40. The Code Enforcement Officer position will remain contractual and summer helpers will be eliminated.

Community Development Dept. - 11020***	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22 Budgeted	FY 21/22 Unbudgeted	FY21/22 Total	Change
Planning/Building Safety - 11020100	8.65	8.65	8.60	8.60	8.90	8.90	7.50	1.40	8.90	0.00
Full-Time FTE's	7.70	7.50	8.50	8.50	8.50	8.50	7.50	1.00	8.50	0.00
Comm. Dev. Director	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00	0.50	0.00
Planning Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Senior Planner	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Associate Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Permit Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Chief Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Building Inspector	2.20	2.00	3.00	3.00	3.00	3.00	3.00	0.00	3.00	0.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00	0.00
General Office Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Part Time FTE's	0.95	1.15	0.10	0.10	0.40	0.40	0.00	0.40	0.40	0.00
Building Inspector	0.10	0.10	0.10	0.10	0.10	0.10	0.00	0.10	0.10	0.00
Code Enforcement Officer	0.45	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summer Helper	0.40	0.60	0.00	0.00	0.30	0.30	0.00	0.30	0.30	0.00

11020200 - ENGINEERING

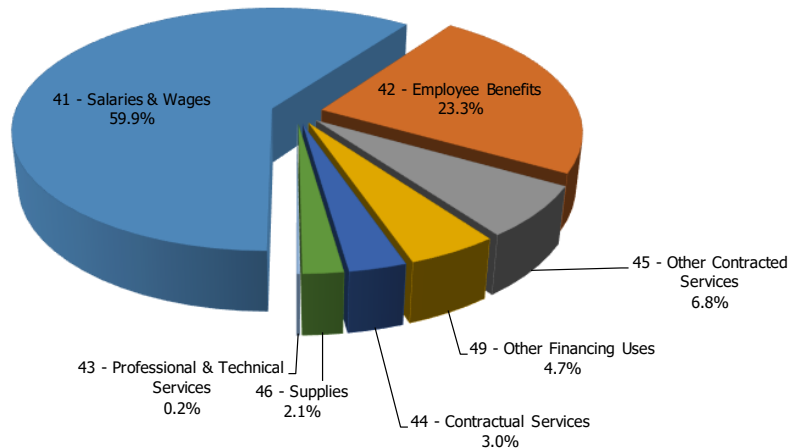
The Engineering Division oversees the construction of the Village's public infrastructure, reviews new development, maintains records, financial guarantees and maps, administers grants and annually updates and implements the Village's Capital Improvement Program. Engineering also inspects all public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

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

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

11020200 - Community Development - Engineering							
	FY 18/19	FY 19/20	FY 20/21	FY 21/22	\$ Change	% of Prior	
Category	Actual	Actual	Budget	Year End Forecast	vs. Prior Yr Budget	Year Budget	
Total All Categories	\$968,092	\$942,226	\$1,053,462	\$779,772	766,290	(\$287,172)	72.7%
41 - Salaries & Wages	615,246	614,633	653,360	463,254	459,360	(194,000)	70.3%
42 - Employee Benefits	264,779	245,006	263,439	208,484	178,385	(85,054)	67.7%
43 - Professional & Technical Services	14,194	19,910	31,000	2,210	1,250	(29,750)	4.0%
44 - Contractual Services	30,838	26,176	25,388	25,388	22,960	(2,428)	90.4%
45 - Other Contracted Services	21,567	19,160	21,735	21,896	51,735	30,000	238.0%
46 - Supplies	21,468	17,341	13,000	13,000	16,250	3,250	125.0%
49 - Other Financing Uses	-	-	45,540	45,540	36,350	(9,190)	79.8%

11020200 - Community Development - Engineering Budget



FY 2020/2021 Review

The Engineering cost center is projected to come in 26.0% or \$274 thousand under budget as the 41 – Salaries & Wages and 42 - Employee Benefits categories will end the year under budget due to retirements during the fiscal year that were not refilled. In addition, Consulting Services funding in the 43 – Professional & Technical Service category was not used as a cost saving measure. The remaining categories are expected to end near budget.

FY 2021/2022 Summary

The Engineering cost center FY 2021/2022 budget request is 27.3% or \$287 thousand lower than the prior year budget. This is mainly the result 41 – Salaries & Wages and 42 - Employee Benefits categories due to not budgeting for the Village Engineer, Engineering Assistant and Engineering Intern positions. The Village Engineer responsibilities will be absorbed by a current employee. The Engineering Assistant and Intern positions will not be filled. The expense increase in the 45 – Other Contracted Services is related to the Village's membership in the Des Plaines River Watershed Workgroup. This fee was moved from the 43 – Professional & Technical Services category which decreased by a similar amount.

Employee Count

Budgeted positions will decrease by 2.25 as the Village Engineer, Engineering Assistant and Engineering Intern positions will not be filled.

Community Development Dept. - 11020***	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22 Budgeted	FY 21/22 Unbudgeted	FY21/22 Total	Change
Engineering - 11020200	7.25	7.25	7.25	7.25	6.75	6.75	4.50	2.25	6.75	0.00
Full-Time FTE's	6.50	6.50	6.50	6.50	6.00	6.00	4.50	1.50	6.00	0.00
Comm. Dev. Director	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00	0.50	0.00
Village Engineer	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Village Engineer/Asst. PW Director	0.00	0.00	0.00	0.00	0.50	0.50	0.00	0.50	0.50	0.00
Assistant to the Village Engineer	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	1.00	0.00
Civil Engineer	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00	-2.00
Civil Engineer 1	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	1.00
Senior Civil Engineer	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	1.00
Engineering Tech I	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Engineering Assistant	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Part Time FTE's	0.75	0.75	0.75	0.75	0.75	0.75	0.00	0.75	0.75	0.00
Intern	0.75	0.75	0.75	0.75	0.75	0.75	0.00	0.75	0.75	0.00
Engineering Tech I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

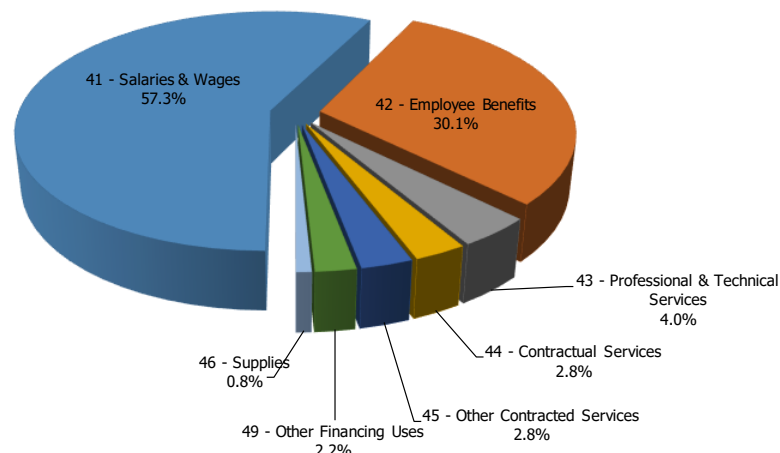
11040100 - POLICE DEPARTMENT

The Gurnee Police Department provides services to the community 24 hours per day based on a philosophy of community-oriented policing and problem-solving. The Department emphasizes proactive interaction with citizens, businesses and other agencies. The Police Department is active in the community in areas such as traffic and DUI enforcement, crime prevention, public education, neighborhood watch, gang prevention and youth assistance programs. Also included is the Police Records Division, the repository of all official Department-generated reports and statistics. Its primary focus is to ensure the integrity of the Department's reporting system and to maintain reports in a variety of informational systems to be retrieved as needed. The Department is led by the Chief of Police, Deputy Chief and Director of Support Services.

A summary of the Police cost center's last two years of actual expenditures, FY 2020/2021 budget and year end estimates and the funding request for FY 2021/2022 are provided below.

11040100 - Police - Administration							
Category	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$14,786,757	\$15,151,692	\$16,171,018	\$15,251,824	\$16,014,594	(\$156,424)	99.0%
41 - Salaries & Wages	8,304,802	8,762,356	9,091,758	8,569,567	9,175,656	83,898	100.9%
42 - Employee Benefits	4,461,228	4,424,408	4,752,014	4,655,358	4,824,508	72,494	101.5%
43 - Professional & Technical Services	755,093	661,364	663,795	634,500	642,200	(21,595)	96.7%
44 - Contractual Services	531,533	609,925	503,353	440,973	448,426	(54,927)	89.1%
45 - Other Contracted Services	404,170	438,765	493,901	418,260	442,734	(51,168)	89.6%
46 - Supplies	329,932	254,874	228,507	95,475	131,750	(96,757)	57.7%
49 - Other Financing Uses	-	-	437,690	437,690	349,320	(88,370)	79.8%

11040100 - Police - Administration Budget



FY 2020/2021 Review

The Department expects to come in 6.7% or \$919 thousand, under budget for the fiscal year. This is most notably due to savings in the 41 - Salaries & Wages (\$522 thousand) and 42 - Employee Benefits categories (\$97 thousand) due to vacancies that were not refilled during the year. The 44 – Contractual Services category is also projected to end the year under budget due lower than anticipated costs for Computer Software Maintenance and Building Maintenance. The 46 – Supplies category is projected to end the year \$133 thousand under budget as there were savings in nearly every line item. Computer Hardware, Machinery & Equipment and Building Improvements had the largest savings.

FY 2021/2022 Summary

The FY 2021/2022 budget request is 1.0% or \$156 thousand lower than the previous year. The 41 - Salaries & Wages and 42 - Employee Benefits categories are increasing due to budgetary assumptions. All other categories are decreasing with 46 – Supplies and 49 – Other Financing Uses having the largest reductions. Within 46 – Supplies Computer Hardware, Machinery & Equipment and Building Improvements are the largest decreases. 49 – Other Financing Uses has been reduced as the Fleet Services Fund will use available fund balance to cover expenditures. As a result, transfers to this fund have been reduced across all Departments.

Employee Count

Budgeted positions is decreasing 4.50 positions. Two Police Officer, one full-time and one part-time Community Service Officers, and one part-time Records Assistant positions will remain vacant during the fiscal year.

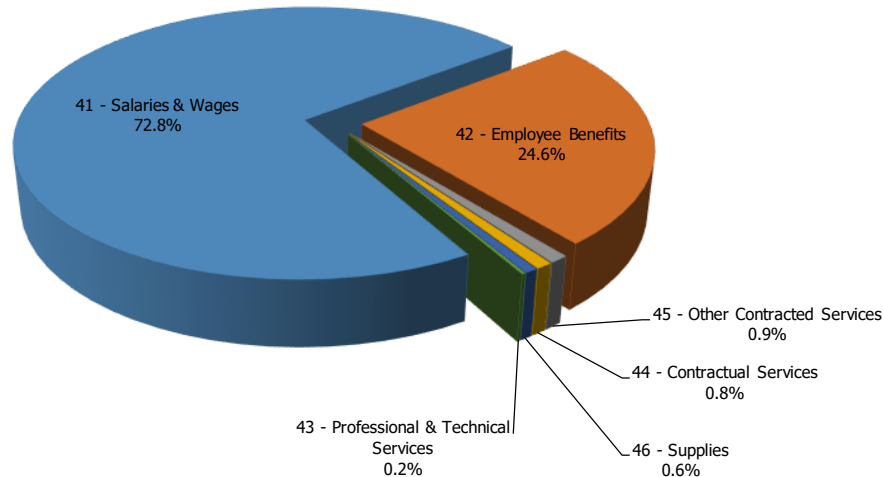
Police Department - 11040***	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22 Budgeted	FY 21/22 Unbudgeted	FY21/22 Total	Change
Administration - 11040100	79.00	81.50	81.50	82.50	83.50	84.00	79.50	4.50	84.00	0.00
Full-Time FTE's	78.00	80.00	79.00	80.00	80.00	80.00	77.00	3.00	80.00	0.00
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Deputy Police Chief	2.00	2.00	2.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Director of Support Services	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Police Commander	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	3.00	0.00
Police Sergeant	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00	7.00	0.00
Police Officer	49.00	51.00	51.00	52.00	52.00	52.00	50.00	2.00	52.00	0.00
Crime Prevention Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Secretary	2.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Public Education Specialist	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Traffic Safety Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Evidence Custodian	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00	1.00	0.00
Community Service Officer	6.00	6.00	5.00	5.00	4.00	4.00	3.00	1.00	4.00	0.00
Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Records Assistant	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	4.00	0.00
Custodian	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Part Time FTE's	1.00	1.50	2.50	2.50	3.50	4.00	2.50	1.50	4.00	0.00
Administrative Secretary	0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.00	0.50	0.00
Community Service Officer	0.00	0.00	1.00	1.00	2.00	2.00	1.00	1.00	2.00	0.00
Crossing Guard	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Records Assistant	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.50	0.50	0.00

11040200 - COMMUNICATIONS

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

11040200 - Police - Communications							
	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$2,392,950	\$2,528,517	\$2,929,729	\$2,555,226	\$2,970,746	\$41,017	101.4%
41 - Salaries & Wages	1,696,026	1,816,625	2,083,972	1,813,435	2,163,562	79,590	103.8%
42 - Employee Benefits	648,550	649,484	750,967	676,884	732,064	(18,903)	97.5%
43 - Professional & Technical Services	35	1,088	17,500	8,500	5,490	(12,010)	31.4%
44 - Contractual Services	12,961	14,636	21,366	18,666	23,915	2,549	111.9%
45 - Other Contracted Services	25,793	26,056	33,310	22,969	27,405	(5,905)	82.3%
46 - Supplies	9,586	20,628	22,615	14,772	18,310	(4,305)	81.0%
48 - Debt Service	-	-	-	-	-	-	N/A

11040200 - Police - Communications Budget



FY 2020/2021 Review

The Division expects to finish approximately 12.8% or \$375 thousand under budget for FY 2020/2021. This is most notably due to savings in the 41 – Salaries & Wages and 42 - Employee Benefits as a result of not filling two Communication Operator positions that were approved in the FY 2020/2021 budget. All other categories finished under budget.

FY 2021/2022 Summary

The FY 2021/2022 budget request is 1.4% or \$41 thousand higher compared to the previous year. The 41 – Salaries & Wages category has increased based on budgetary assumptions and an increase is overtime as only one of the Communication Operator positions is proposed to be filled during the fiscal year. All other categories are lower than the prior year budget with the exception of 44 – Contractual Services which is up \$3 thousand.

Employee Count

Budgeted positions will decrease by 1.00 as a Communication Operator position will remain unfilled throughout the fiscal year.

Police Department - 11040***	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22 Budgeted	FY 21/22 Unbudgeted	FY21/22 Total	Change
Communications - 11040200	14.95	15.00	21.00	21.00	22.25	24.25	23.25	1.00	24.25	0.00
Full-Time FTE's	14.95	14.00	20.00	20.00	21.00	23.00	22.00	1.00	23.00	0.00
Communications Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Communications Shift Leader	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	2.00	0.00
Communications Operator	11.95	11.00	17.00	17.00	18.00	20.00	19.00	1.00	20.00	0.00
Part Time FTE's	0.00	1.00	1.00	1.00	1.25	1.25	1.25	0.00	1.25	0.00
Communications Operator	0.00	1.00	1.00	1.00	1.25	1.25	1.25	0.00	1.25	0.00

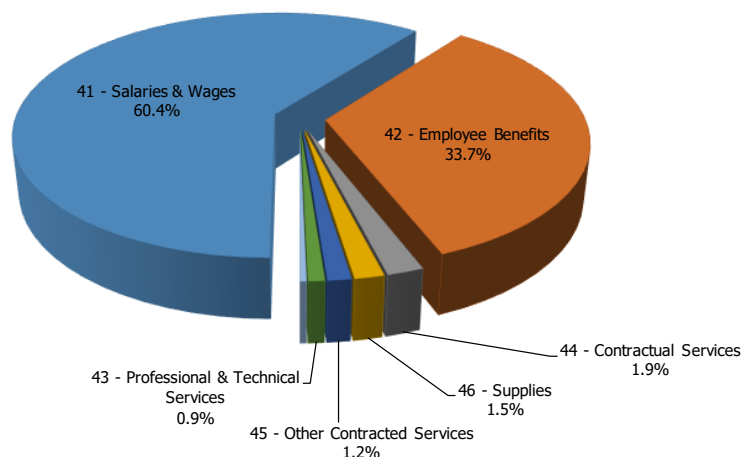
11050100 - FIRE DEPARTMENT

The Gurnee Fire Department (GFD) provides a variety of emergency services to protect the lives and property of its citizens. Soon to be 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, which will be completed and open in Fall 2021 is located 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 2020 the Gurnee Fire Department responded to 6,259 (compared to 7,171 upon the completion of 2019). Of the total calls in 2020, 4,068 were EMS related and 344 were motor vehicle accidents with injuries. The Fire Department made contact with 4,597 patients of which 3,033 were transported to local hospitals. The Department is led by the Fire Chief. Within the GFD are five operating divisions including Operations, Administration, Fire Prevention, Public Education and Training.

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

11050100 - Fire - Administration							
Category	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$10,566,657	\$11,241,124	\$11,665,816	\$11,251,034	\$11,789,492	\$123,676	101.1%
41 - Salaries & Wages	6,336,143	6,985,910	7,031,903	6,789,351	7,117,676	85,773	101.2%
42 - Employee Benefits	3,528,693	3,624,889	3,911,018	3,847,330	3,978,381	67,363	101.7%
43 - Professional & Technical Services	176,130	117,367	90,800	88,659	102,000	11,200	112.3%
44 - Contractual Services	179,182	200,756	230,525	194,748	224,120	(6,405)	97.2%
45 - Other Contracted Services	148,735	110,082	150,160	129,287	145,565	(4,595)	96.9%
46 - Supplies	197,773	202,119	201,150	151,399	181,630	(19,520)	90.3%
49 - Other Financing Uses	-	-	50,260	50,260	40,120	(10,140)	79.8%

11050100 - Fire - Administration Budget



FY 2020/2021 Review

The Department expects to come in 3.6% or \$415 thousand under its total budget for FY 2020/2021. This is primarily a result of the 41 – Salaries & Wages category, due to vacancies throughout the year and not processing cost of living adjustments. The 42 – Employee Benefits category is projected to end the year \$67 thousand under budget mainly as a result of the Medical Insurance line item. The 46 – Supplies category is also expected to end \$50 thousand under budget as expenses were scrutinized and nearly every line item in this category was reduced. Similar to other departments, this was a part of the effort to reduce costs due to the pandemic and its impact on Village revenues.

FY 2021/2022 Summary

The FY 2021/2022 budget request is \$124 thousand higher than the previous year. The 41 - Salaries & Wages and 42 – Employee Benefits categories account of the majority of the increase. Salaries & Wages is increasing \$85 thousand due to employees due budgetary assumptions. The 42 – Employee Benefits category is increasing by \$67 thousand due to pension costs. The lump sum employer contribution for FY 2021/2022 is increasing from \$1,966,654 last year to \$2,110,682 this year (\$144,028 or 7.3%) for Fire. All other categories are decreasing.

Employee Count

Budgeted positions will remain flat compared to FY 2020/2021.

Fire Department - 11050***	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22 Budgeted	FY 21/22 Unbudgeted	FY21/22 Total	Change
Fire Department - 11050100	57.70	57.60	56.50	56.00	62.00	62.00	62.00	0.00	62.00	0.00
Full-Time FTE's	57.70	57.00	56.00	56.00	62.00	62.00	62.00	0.00	62.00	0.00
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Management Analyst	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Deputy Fire Chief	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	3.00	0.00
Lieutenant	9.00	9.00	9.00	9.00	9.00	10.00	10.00	0.00	10.00	0.00
Firefighter/Paramedic	40.00	40.00	40.00	40.00	46.00	45.00	45.00	0.00	45.00	0.00
Administrative Secretary	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Office Secretary	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire Marshal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire Inspector	2.50	3.00	2.00	2.00	2.00	2.00	2.00	0.00	2.00	0.00
Part Time FTE's	0.00	0.60	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Secretary	0.00	0.50	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Office Secretary	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

11050500 - FOREIGN FIRE INSURANCE

The Foreign Fire Insurance Board consists of members elected by the Gurnee Fire Department. The Foreign Fire Insurance Board manages and administers the money in the Foreign Fire Insurance Fund. Pursuant to state law, the Foreign Fire Insurance Fund receives its monies from a state tax imposed on fire insurance policies written by insurance companies domiciled outside of the State of Illinois. Typically, the Foreign Fire Insurance Board uses these funds to purchase firefighting equipment not funded through the departmental budget request.

A summary of the Foreign Fire Insurance expenditures is shown below. Expenditures are limited to current year receipts and the amount held in fund balance. FY 2021/2022 Foreign Fire budgeted revenues are \$70 thousand.

11050500 - Fire - Foreign Fire							
Category	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$21,411	\$57,445	\$70,000	\$70,000	\$70,000	\$0	100.0%
44 - Contractual Services	21,411	57,445	70,000	70,000	70,000	-	100.0%

11075100 - PUBLIC WORKS DEPARTMENT

The Public Works Department manages, maintains, operates and repairs the Village's infrastructure, facilities and related assets, which include public streets, sidewalks, street lighting, traffic control signs, storm sewer and drainage systems, water distribution and pumping facilities, sanitary sewer collector and conveyance system, parkways, municipal buildings and grounds, parkway trees and municipal fleet. The Public Works Department is headed by the Director of Public Works who oversees three operating

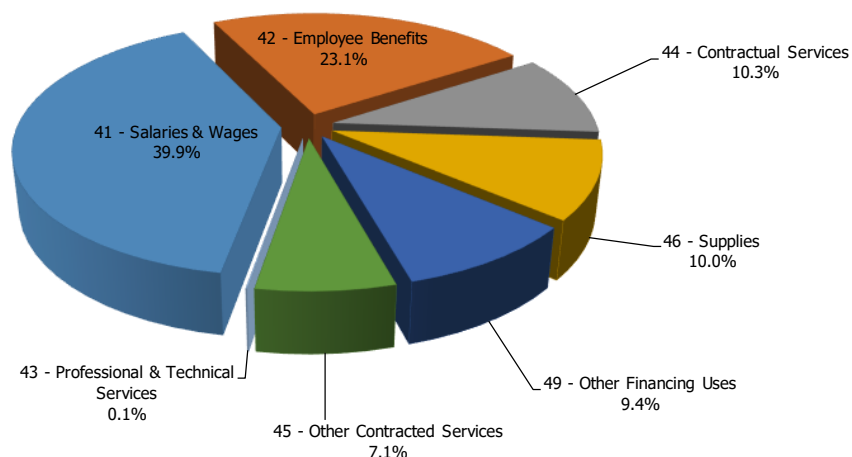
Divisions including Streets, Utility and Fleet Services (formerly Vehicle Maintenance). Working in conjunction with the Director are the Fleet Administrator and Street and Utility Supervisors who oversee each respective Division.

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

A summary of the Public Works Department cost center's last two years of actual expenditures, FY 2020/2021 budget and year end estimates and funding request for FY 2021/2022 are provided below.

11075100 - Public Works - Administration							
	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$3,772,114	\$3,424,359	\$3,841,631	\$3,657,947	\$3,664,569	(\$177,062)	95.4%
41 - Salaries & Wages	1,375,806	1,361,574	1,418,473	1,357,019	1,463,835	45,362	103.2%
42 - Employee Benefits	826,079	819,327	869,681	848,657	846,793	(22,888)	97.4%
43 - Professional & Technical Services	6,362	1,521	2,700	2,700	2,700	-	100.0%
44 - Contractual Services	709,506	657,160	512,370	377,297	377,895	(134,475)	73.8%
45 - Other Contracted Services	288,876	265,575	286,177	269,709	258,791	(27,386)	90.4%
46 - Supplies	565,486	319,201	318,350	368,685	368,275	49,925	115.7%
49 - Other Financing Uses	-	-	433,880	433,880	346,280	(87,600)	79.8%

11075100 - Public Works - Administration Budget



FY 2020/2021 Review

The FY 2020/2021 year end forecast is projected to end 4.8% or \$184 thousand under budget. This is largely due to the 41 – Salaries & Wages and 42 – Employee Benefits categories due to eliminating seasonal employees, as well as the 44 – Contractual Services category due to reductions in tree removal, tree planting, street sweeping, and street light and pumping maintenance. These savings were part of cost reduction strategies due to COVID-19.

FY 2021/2022 Summary

The FY 2021/2022 budget request is down 4.6% or \$177 thousand compared to the previous year. Expenses in the 44 – Contractual Services account for the majority of the decrease as tree removal, tree planting, street sweeping and street light maintenance will remain at reduced levels. 49 – Other

Financing Uses has been reduced as the Fleet Services Fund will use available fund balance to cover expenditures. As a result, transfers to this fund have been reduced across all Departments.

Employee Count

Full Time Equivalents will remain flat compared to FY 2020/2021.

Public Works Department - 11075***	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22 Budgeted	FY 21/22 Unbudgeted	FY21/22 Total	Change
Streets - 11075100	16.60	16.60	17.40	17.40	17.20	17.20	17.02	0.00	17.02	-0.18
Full-Time FTE's	15.60	15.20	15.20	15.20	15.00	15.00	14.90	0.00	14.90	-0.10
Public Works Director	0.60	0.60	0.60	0.60	0.60	0.60	0.50	0.00	0.50	-0.10
Superintendent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Lead Maintenance Worker	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	3.00	0.00
Management Analyst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant to the Administrator	0.20	0.20	0.20	0.20	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance Worker I	3.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	-1.00
Maintenance Worker II	7.00	9.00	9.00	9.00	9.00	9.00	10.00	0.00	10.00	1.00
Administrative Secretary	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.00	0.40	0.00
General Office Secretary	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Part Time FTE's	1.00	1.40	2.20	2.20	2.20	2.20	2.12	0.00	2.12	-0.08
General Office Secretary	0.00	0.20	0.20	0.20	0.20	0.20	0.12	0.00	0.12	-0.08
Summer Helpers	1.00	1.20	2.00	2.00	2.00	2.00	2.00	0.00	2.00	0.00

11075200 – FLEET SERVICES (FORMERLY VEHICLE MAINTENANCE)

The Fleet Services Division is responsible for the maintenance of all Village vehicles and equipment, with the exception of the Fire Department's vehicles. Under the direction of the Fleet Administrator three mechanics perform preventative maintenance and repairs to ensure the consistent operation of the Village fleet, which includes 119 Village vehicles and heavy equipment from Public Works, Building, Engineering and Police as well as a SWALCO truck on contract. In FY 2020/2021 a new fund, the Fleet Services Fund, was created to account for costs associated with maintaining the fleet. As such, Fleet Services revenues and expenditures can be found in the 233 - Fleet Services Fund.

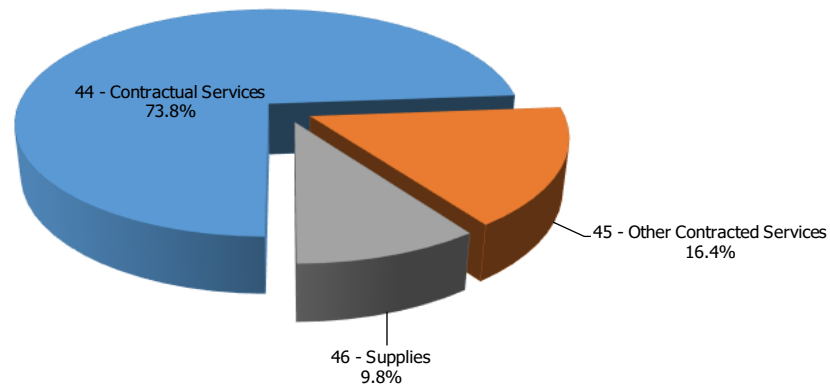
11075200 - Public Works - Vehicle Maintenance							
Category	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$526,445	\$576,995	\$0	\$0	\$0	\$0	N/A
41 - Salaries & Wages	351,386	361,842	-	-	-	-	N/A
42 - Employee Benefits	179,212	181,054	-	-	-	-	N/A
43 - Professional & Technical Services	265	301	-	-	-	-	N/A
44 - Contractual Services	41,389	55,046	-	-	-	-	N/A
45 - Other Contracted Services	19,744	16,944	-	-	-	-	N/A
46 - Supplies	209,916	212,072	-	-	-	-	N/A
49 - Other Financing Uses	(275,467)	(250,264)	-	-	-	-	N/A

11075300 - MUNICIPAL BUILDING MAINTENANCE

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

11075300 - Administration - Municipal Building Maintenance							
	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$116,808	\$75,394	\$95,950	\$95,896	\$95,300	(\$650)	99.3%
44 - Contractual Services	95,666	56,866	70,300	70,300	70,300	-	100.0%
45 - Other Contracted Services	14,812	14,946	16,270	16,216	15,620	(650)	96.0%
46 - Supplies	6,330	3,582	9,380	9,380	9,380	-	100.0%

11075300 - Administration - Municipal Building Maintenance Budget



FY 2020/2021 Review

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

FY 2021/2022 Summary

The Municipal Building Maintenance budget down up 0.7% or \$650 compared to the prior year. This is a result of a decrease in property insurance.

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

121 - 911 FUND

The Illinois Emergency Telephone System Act establishes the number "9-1-1" as the primary emergency telephone number for use in this State. The Act encourages units of local government to develop and improve emergency communication procedures and facilities in such a manner as to be able to quickly respond to any person calling the telephone number "9-1-1" seeking police, fire, medical, rescue and other emergency services.

In FY 2016/2017 the State of Illinois changed the way revenues were collected and disbursed to municipalities along with the underlying formula. In short, the State determines the amount of the surcharge and disburses funds to qualifying Emergency Telephone Systems Boards (ETSB) in an amount equal to what the ETSB was collecting prior to the legislation. Additionally, State legislation also mandated the consolidation of ETSBs serving a population under 25,000. Identifying an opportunity to

ensure the Village's 911 center remains under local control, the Village contracted with a consultant to study the viability of consolidation with surrounding communities. A result of that study was discussions with the City of Zion regarding consolidating ETSBs. Over several months of work by both partners, the Village of Gurnee and the City of Zion approved a consolidation plan and Intergovernmental Agreement for dispatch services. The result is a joint ETSB that took effect July 1, 2017 called the Northeast Lake County Consolidates Emergency Telephone Systems Board (NLCC-ETSB). Funds previously distributed to each municipality were combined and distributed to the NLCC-ETSB as a standalone entity.

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

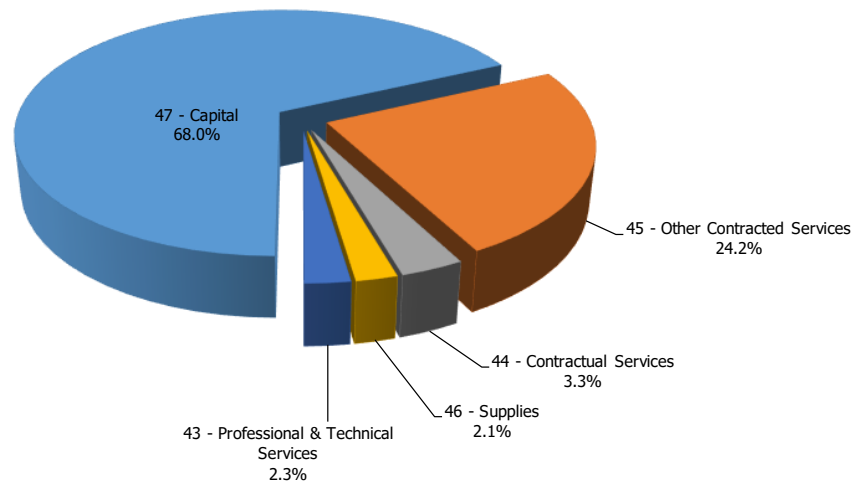
The NLCC-ETSB consists of nine members appointed to four year terms, including six Village of Gurnee representatives and three Zion representatives. Members of the board serve without compensation.

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

A summary of the 911 Fund's last two years of actual revenues and expenditures, FY 2020/2021 budget and year end estimates and FY 2021/2022 projections are provided below.

121 - 911 Fund							
Category	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$63,810	\$0	\$0	\$0	\$0	\$0	
Revenues	558,321	\$724,099	\$563,130	\$378,722	\$1,788,107	\$1,224,977	317.5%
33 - Intergovernmental	558,321	724,096	563,130	378,722	1,788,107	1,224,977	317.5%
Expenditures	\$494,511	\$724,099	\$563,130	\$378,722	\$1,788,107	\$1,224,977	317.5%
41 - Salaries & Wages	-	-	-	-	96,350	96,350	N/A
43 - Professional & Technical Services	31,041	2,100	29,700	4,700	39,700	10,000	133.7%
44 - Contractual Services	40,001	43,131	51,000	51,000	55,000	4,000	107.8%
45 - Other Contracted Services	227,116	270,876	335,960	284,022	409,907	73,947	122.0%
46 - Supplies	-	9,085	10,000	10,000	36,000	26,000	360.0%
47 - Capital	196,352	398,907	136,470	29,000	1,151,150	1,014,680	843.5%
49 - Other Financing Uses	-	-	-	-	-	-	N/A

121 - 911 Fund Expenditures



FY 2020/2021 Review

Revenues and expenditures are expected to finish 32.7% or \$184 thousand under budget due to the timing of capital projects and related reimbursements from the NLCC-ETSB.

FY 2021/2022 Summary

In FY 2021/2022 the Village anticipates making reimbursable purchases related to 911 center of \$1.8 million, an increase of 317.5% or \$1.2 million compared to FY 2020/2021. The majority of the expenditures are in the 47 – Capital category which is increasing by \$1.0 million as the Village is replacing Computer Aided Dispatch (CAD) in conjunction with a multi-agency Request for Proposal process led by Lake County. Other major capital expenditures include the transition to Starcom 21 and logging recorder replacement. The FY 2021/2022 budget also includes the reimbursement of one-year salary and benefits for a Communications Operator position. This will allow the Village to bring a position on-line to transition to a dedicated call-taker a year sooner than would otherwise be possible due to the impact of the pandemic. Following FY 2021/2022 the Village will be responsible for the cost of the position.

122 - MOTOR FUEL TAX FUND

The Illinois Motor Fuel Tax (MFT) Fund is derived from a tax on the privilege of operating motor vehicles on public highways and operating recreational watercraft on the waters of the State. It is based on the consumption of motor fuel. Illinois motor fuel taxes are 38.0 cents per gallon on non-diesel fuel and 45.5 cents per gallon on diesel fuel. The State of Illinois distributes 54.4% of the monies to local, county, municipal and road districts based on a statutory formula. Of the 54.4%, municipalities share 49.1% of that based on population. The FY 2021/2022 budget includes \$688 thousand in Rebuild Illinois Capital Program Fund, \$514 thousand in Transportation Renewal funds and \$25,000 in "High Growth Cities" funding. Total FY 2021/2022 projected receipts in the Motor Fuel Tax Fund are \$1.9 million. The Rebuild Illinois Capital Bill is the State's \$45 billion capital plan that will make investments in roads, bridges, railroads, universities, early childhood centers and state facilities over a six year period. A part of that program is the Illinois Department of Transportation's (IDOT) Rebuild Illinois Bond Funds. This is a \$1.5 billion grant program using proceeds from general obligation bonds to provide local public agencies with the funds for capital projects. Rebuild funds are disbursed by the State on a per capita bases, similar to MFT funds. Their use is restricted to public infrastructure projects. IDOT disburses these funds twice a

year over a period of three years. The first disbursement took place in early FY 2020/2021. 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. FY 2021/2022 expenditures of \$1.6 million will supplement \$1.8 million Capital Funds and allow for 2.3 miles of roadway resurfacing/reconstruction.

A summary of the MFT Fund's last two years of actual revenues and expenditures, FY 2020/2021 budget and year end estimates and the funding request for FY 2021/2022 are provided below.

122 - Motor Fuel Tax Fund							
Category	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$838,440	(\$453,534)	\$66,008	\$397,111	\$326,261	\$260,254	
Revenues	\$838,440	\$1,203,486	\$1,066,008	\$1,765,296	\$1,944,446	\$878,439	182.4%
33 - Intergovernmental	817,250	1,171,154	1,041,008	1,764,796	1,943,946	902,939	186.7%
36 - Invests & Contribs	21,190	32,332	25,000	500	500	(24,500)	2.0%
Expenditures	\$0	\$1,657,020	\$1,000,000	\$1,368,185	\$1,618,185	\$618,185	161.8%
44 - Contractual Services	-	1,657,020	1,000,000	1,368,185	1,618,185	618,185	161.8%

FY 2020/2021 Review

Revenues are expected to finish significantly over budget due to Rebuild Illinois and Transportation Renewal Program funding that was not yet approved by the State when the FY 2020/2021 budget was developed. MFT funds are deposited in a separate Illinois Funds money market account.

FY 2021/2022 Summary

Revenues are expected to increase compared to FY 2020/2021 projections. The increase is a result of receiving two Transportation Fund payments in FY 2021/2022. In FY 2020/2021 only one payment was received due to the timing of the program start.

Expenditures total \$1.6 million for FY 2021/2022. These funds will supplement Capital Fund resources. MFT revenues are restricted to use on roadways and therefore a large fund balance is not necessary.

123 - IMPACT FEE FUND

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

A summary of the Impact Fee Fund's last two years of actual revenues and expenditures, FY 2020/2021 budget and year end estimates and the funding request for FY 2021/2022 follow.

123 - Impact Fee Fund							
	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
Category	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	(\$384,500)	(\$208,798)	(\$349,750)	(\$349,950)	(\$149,950)	\$199,800	
Revenues	\$15,500	\$202	\$250	\$50	\$50	(\$200)	20.0%
32 - Licenses & Permits	15,500	-	-	-	-	-	N/A
36 - Invests & Contribs	-	202	250	50	50	(200)	20.0%
Expenditures	\$400,000	\$209,000	\$350,000	\$350,000	\$150,000	(\$200,000)	42.9%
49 - Other Financing Uses	400,000	209,000	350,000	350,000	150,000	(200,000)	42.9%

FY 2020/2021 Review

Revenues are projected to finish \$200 under budget due to interest income. Expenditures will finish at budget.

FY 2021/2022 Summary

In FY 2021/2022 the Village has budgeted \$50 in revenue. This is a result of interest income.

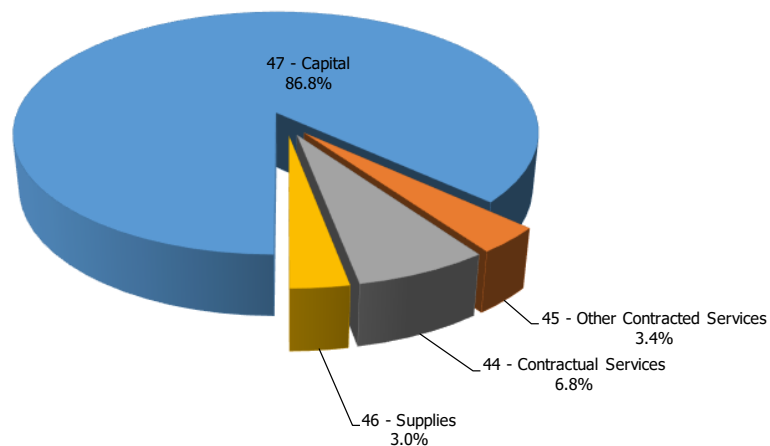
Fiscal Year 2020/2021 includes a \$150 thousand transfer to the 131 - Capital Improvement Fund to allow general sidewalk and drainage improvements throughout the Village.

124 - POLICE DEPARTMENT 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 in law enforcement efforts. A summary of the Police Department Restricted Revenue Fund's last two years of actual revenues and expenditures, FY 2020/2021 budget and year end estimates and the funding request for FY 2021/2022 are provided below.

124 - PD Restricted Revenue Fund							
	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
Category	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$3,877	\$62,471	(\$41,000)	(\$12,623)	\$5,550	\$46,550	
Revenues	\$3,877	\$62,471	\$6,000	\$30,776	\$255,050	\$249,050	4250.8%
35 - Fines & Forfeitures	3,542	61,565	5,000	30,726	255,000	250,000	5100.0%
36 - Invests & Contribs	335	907	1,000	50	50	(950)	5.0%
Expenditures	\$0	\$0	\$47,000	\$43,399	\$249,500	\$202,500	530.9%
44 - Contractual Services	-	-	-	-	17,000	17,000	N/A
45 - Other Contracted Services	-	-	-	-	8,500	8,500	N/A
46 - Supplies	-	-	-	-	7,500	7,500	N/A
47 - Capital	-	-	47,000	43,399	216,500	169,500	460.6%

124 - PD Restricted Revenue Fund Expenditures



FY 2020/2021 Review

Revenues are expected to finish ahead of budget by \$24 thousand due to unanticipated seizures. Expenditures will finish at \$43 thousand as the Department replaced one unmarked vehicle in FY 2020/2021.

FY 2021/2022 Summary

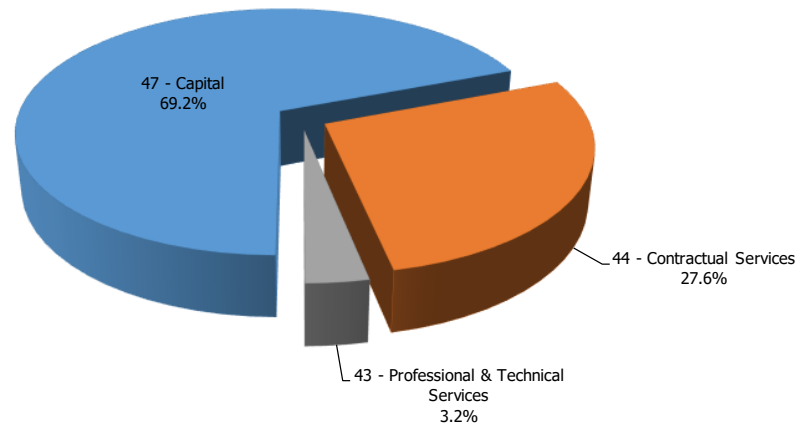
Revenues are expected to be \$255 thousand from the Village's participation in Federal and State seizure programs. Budgeted expenditures planned for FY 2021/2022 are mainly comprised of four unmarked (detective) vehicle replacements. The Department currently operates nine unmarked vehicles which are used by Police Detectives and the Chief. The vehicles proposed for replacement are two 2010 and two 2011 model years. As of mid-January, these vehicles have a mile range with a low of 111,000 miles and a high of 131,000 miles. Other expenditures include upgrades to the evidence storage room's storage and ventilation system related to the legalization of recreational cannabis. Typically these purchases would be funded by the Capital Fund. However, using the PD Restricted Revenue Fund provides relief to the Capital Fund whose main revenue source, the 0.5% Home Rules Sales Tax, has been negatively impacted by COVID-19.

131 - CAPITAL IMPROVEMENT FUND

The 131 - Capital Improvement Fund accounts for the acquisition and maintenance of major capital assets, other than those in the 223 - Water & Sewer Capital Fund and 233 – Fleet Services Fund. Capital is defined as items that have both a single acquisition cost of \$25,000 or more and a useful life of more than one year. Included in the Village's Capital Improvement Fund are expenses related to project engineering, land acquisition, roadway rehabilitation, detention and drainage improvements, vehicle and equipment replacement and facility improvements. The Village of Gurnee dedicates, by ordinance, 50% of its Home Rule Sales Tax strictly for capital and infrastructure improvements. A summary of the Capital Improvement Fund's last two years of actual revenues and expenditures, FY 2020/2021 budget and year end estimates and the funding request for FY 2021/2022 follow.

131 - Capital Improvement Fund							
Category	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$845,842	\$790,571	(\$1,111,496)	\$439,518	\$1,227,750	\$2,339,246	
Revenues	\$6,600,194	\$6,057,797	\$10,355,000	\$8,665,664	\$8,587,500	(\$1,767,500)	82.9%
30 - Major Revenues	4,628,536	4,426,587	4,550,000	3,575,000	4,340,000	(210,000)	95.4%
33 - Intergovernmental	-	45,182	930,000	45,182	772,500	(157,500)	83.1%
36 - Invests & Contribs	21,500	19,969	1,025,000	1,003,500	1,005,000	(20,000)	98.0%
39 - Other Sources	1,950,158	1,566,058	3,850,000	4,041,982	2,470,000	(1,380,000)	64.2%
Expenditures	\$5,754,351	\$5,267,226	\$11,466,496	\$8,226,147	\$7,359,750	(\$4,106,746)	64.2%
43 - Professional & Technical Services	145,483	168,275	185,000	185,000	225,000	40,000	121.6%
44 - Contractual Services	3,335,131	1,975,827	2,865,000	2,501,000	1,925,000	(940,000)	67.2%
45 - Other Contracted Services	8,686	-	-	-	-	-	N/A
47 - Capital	2,265,051	3,123,124	7,349,825	4,598,476	4,829,250	(2,520,575)	65.7%
49 - Other Financing Uses	-	-	1,066,671	941,671	380,500	(686,171)	35.7%

131 - Capital Improvement Fund Expenditures



FY 2020/2021 Review

Revenues are expected to finish 16.3% or \$1.7 million under budget. COVID-19 impacted consumer spending and therefore Home Rule Sales Tax which is expected to be \$975 thousand under budget. In addition, State of Illinois grant funding allocated to Gurnee was not released in FY 2020/2021. This funding is for the installation of traffic signals at the intersection of Route 21 and Manchester Drive related to Fire Station #3. The funding has been carried forward to FY 2021/2022 as the Village works to secure Illinois Department of Transportation permitting.

Expenditures are expected to end FY 2020/2021 28.3% or \$3.2 million under budget. The Village significantly reduced planned capital improvements in response to the impact of the COVID-19 pandemic on Home Rule Sales Tax. Any unspent budget surpluses will be utilized in future years.

FY 2021/2022 Summary

Notable revenues in FY 2021/2022 include \$4.3 million from Home Rule Sales Tax, \$2.3 million from the Fire Station #3 Promissory Note, \$1.0 million in contribution from the Warren-Waukegan Fire Protection for Fire Station #3, \$750 thousand in grant funding from the State of Illinois and \$150 thousand transfer from the Impact Fee Fund. FY 2021/2022 Capital Improvement Fund expenditures are detailed in *Section 7: Capital Improvement Budget Summary*.

141 - BOND FUND

There are currently two funds that account for the Village's repayment of long-term bonded debt: the 141 - Bond Fund and the 142 - Special Service Area #2. Non-bonded debt is accounted for in the 131 - Capital Improvement Fund and the 221 - Water and Sewer Operating Fund. In FY 2019/2020 the Village paid off its only remaining General Obligation Bond Series 2011. By paying it off nearly 3 years early the Village saved approximately \$260 thousand in interest. The final payment for the Special Service Area #2 debt occurred in FY 2020/2021. As a result, the bonded debt funds will no longer be used until such time that bonded debt is issued.

The Village's remaining outstanding debt is a \$5.1 million IEPA Loan which was used to finance a portion of the Knowles Road water tower and a \$5.9 million General Promissory Note used to finance the construction of Fire Station #3. The IEPA Loan is accounted for in 221 - Water & Sewer Operating Fund and the Promissory Note is accounted for in 131 - Capital Improvement Fund.

141 - Bond Fund							
Category	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Revenues Over/(Under) Expenditures	\$21,952	(\$1,377,927)	\$0	(\$16,575)	\$0	\$0	
Revenues	\$1,222,302	\$3,156,623	\$0	\$470	\$0	\$0	N/A
36 - Invests & Contribs	21,102	11,896	-	470	-	-	N/A
39 - Other Sources	1,201,200	3,144,727	-	-	-	-	N/A
Expenditures	\$1,200,350	\$4,534,550	\$0	\$17,045	\$0	\$0	N/A
43 - Professional & Technical Services	350	-	-	17,045	-	-	N/A
48 - Debt Service	1,200,000	4,534,550	-	-	-	-	N/A

FY 2020/2021 Review

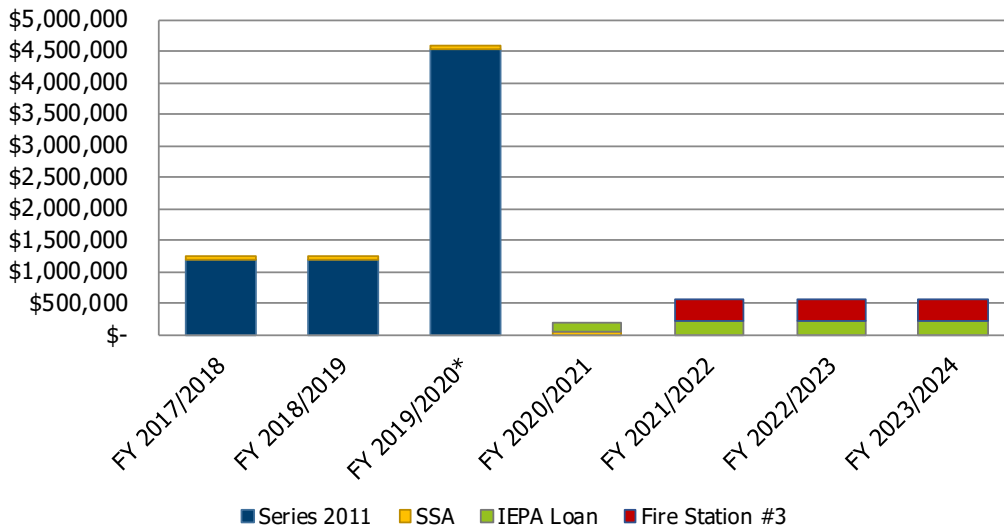
The \$17 thousand expenditure in FY 2020/2021 relates to administrative fees and closing out the fund.

FY 2021/2022 Summary

The Village has no future GO debt payments and therefore there will be no expenditures from the Bond Fund until such time that the Village issues debt. There are currently no plans to issue GO debt.

The following chart shows historical debt service payments by fiscal year for the Village of Gurnee. As illustrated, the Series 2011 and SSA debt obligations have been met. Payment related to the IEPA Loan are accounted for in the Water and Sewer Operating Fund. Payment for the Fire Station #3 Promissory Note are accounted for in the Capital Improvement Fund and will be paid using contributions from the Warren-Waukegan Fire Protection District until this funding is exhausted in FY 2025/2026. Following that payments will be made using Village revenues. A more detailed discussion of the Village's debt position is provided in *Section 5: Executive Overview* while further information on the Village's use of debt can be found in the *Debt Policy* in *Section 11: Appendix*.

Debt Service By Fiscal Year



142 - SPECIAL SERVICE AREA #2

The Special Service Area #2 Fund is used to account for payments made by property owners on related special assessments and special service area debt. The service area covers the Hickory Haven subdivision and was established to allow the installation of municipal water and sewer. This fund is administered by the Village, but the debt is not a general obligation of the Village. The Special Service Area receives tax revenues restricted to the covered area. The Village collects the payments and pays the related debt. The debt obligation was satisfied in FY 2020/2021 and therefore this fund will no longer be used.

142 - Special Service Area #2							
Category	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$220	(\$1,476)	\$0	(\$7,149)	\$0	\$0	
Revenues	\$41,194	\$41,069	\$41,323	\$41,323	\$0	(\$41,323)	0.0%
31 - Taxes	40,792	41,002	41,048	41,048	-	(41,048)	0.0%
36 - Invests & Contribs	401	67	275	275	-	(275)	0.0%
Expenditures	\$40,974	\$42,545	\$41,323	\$48,472	\$0	(\$41,323)	0.0%
48 - Debt Service	40,974	42,545	41,323	48,472	-	(41,323)	0.0%

FY 2020/2021 Review

FY 2020/2021 expenditures included the final payment due on this debt. The \$8 thousand overage is related to the Village administrative fee for managing the debt. While the Village could have legally charged up to 30% of the annual debt service since the debt was issued, it instead assessed a fee equal to funds leftover in the fund following the debt being paid off which is significantly less than even one-year of administrative fees.

FY 2021/2022 Summary

Special Service Area #2 debt was paid off in FY 2020/2021 and therefore there will be no future revenues or expenditures in this fund as the obligations have been met.

211 - GOLF COURSE FUND

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

In November 2012, the Village Board approved a 5-year contract with GolfVisions, Inc. to manage the course on behalf of the Village. In October 2017 the Village renewed the agreement for another 5-year term. Contract highlights include:

- All facets of golf course management performed by GolfVisions. Operational, marketing, financial and staffing plans will be presented to and approved by the Village Administrator prior to execution.
- Five year term at a cost of \$39,000 per year.
- Incentive fee of 15% of gross revenue in excess of \$1,025,000.
- Monthly financial and operational reporting, in addition to quarterly review meetings.
- Development of an all-encompassing Annual Plan that includes revenues, expenditures, equipment, repairs, marketing and capital improvements plans.
- Language directing management company to develop customized programs for Village residents and to increase resident involvement in programs at the course.

211 - Golf Course Fund							
Category	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	(\$36,710)	(\$48,634)	\$16,500	\$106,562	\$45,100	(\$11,400)	
Revenues	\$1,790	\$60,113	\$251,500	\$160,050	\$45,100	(\$246,400)	17.9%
30 - Major Revenues	-	-	40,000	46,763	45,000	5,000	112.5%
36 - Invests & Contribs	1,790	1,113	1,500	35,050	100	(1,400)	6.7%
39 - Other Sources	-	59,000	250,000	125,000	-	(250,000)	0.0%
Expenditures	\$38,500	\$108,747	\$235,000	\$53,488	\$0	(\$235,000)	0.0%
46 - Supplies	-	89,497	-	5,000	-	-	N/A
47 - Capital	38,500	19,250	235,000	48,488	-	(235,000)	0.0%

FY 2020/2021 Review

The FY 2020/2021 budget included a \$250 thousand transfer from the Capital Fund to the Golf Course fund in order to support major course improvements. With the 2020 season at the course being record-setting and the Capital Fund's main revenue source, Home Rule Sales Tax, being negatively affected by the pandemic, this transfer was reduced to \$125 thousand. This provides funding for the course, as well as helps relieve pressure on the Capital Fund balance. In FY 2020/2021 clubhouse roof replacement was funding by the Village. Other improvements such as cart path repairs and tree removal were addressed in-house by the course with excess operational funds.

FY 2021/2022 Summary

Funding to support capital improvements in FY 2021/2022 will be supplied by the course. As a result, the Village will not budget any expenditures and rather will allow dedicated revenue to accrue in order to address larger capital items in future years.

221 – WATER & SEWER OPERATING FUND

The Water & Sewer Operating Fund is used to operate and maintain the Village's water distribution system, sanitary sewer conveyance system and sanitary sewer pumping system. These services are performed by the Public Works Utility Division and include the Joint Utility Locating Information for Excavators (JULIE) Program, water meter installation, maintenance and reading and water main maintenance among other functions. The water distribution system includes 180 miles of water main, four elevated storage tanks, one ground level reservoir, three pumping stations, two backup wells and an emergency connection with the City of Waukegan. The Utility Division staff is responsible for maintaining 2,563 fire hydrants, 2,341 valves and 9,925 water meters. The sanitary sewer conveyance system includes 138 miles of sewer main and eight pump stations. Sanitary sewage treatment is provided by North Shore Water Reclamation District at its Gurnee treatment facility.

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

- ~~Tower 1 (Fire Station #1) – 200,000 gallons~~ (Demolished in 2018)
- Tower 2 (HeatherRidge) – 500,000 gallons
- Tower 3 (Pembroke) – 500,000 gallons
- Tower 4 (Northwestern) – 2,000,000 gallons
- Tower 5 (Knowles Rd.) – 2,000,000 gallons (New in 2020)

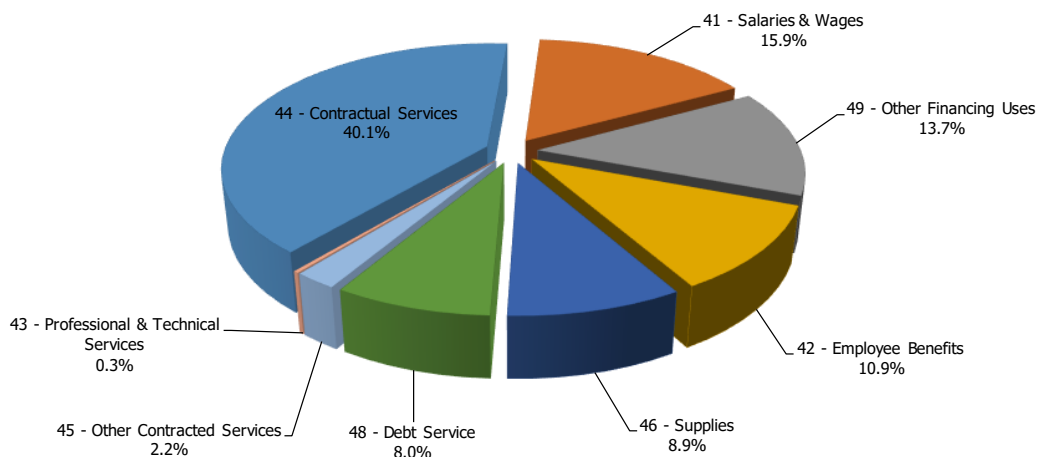
Tower 1, which was 200,000 gallons and located at Fire Station #1, was removed on June 4, 2018. Due to the age of the tower, its condition and minimal storage amount it was not operationally or financially feasible for the Village to continue maintaining the structure. The addition of the two million gallon Knowles Road water tower increases water storage significantly. The Knowles Road water tower went online in July 2020.

On January 11, 2016 the Village approved a five-year water and sewer rate plan that includes modest increases, while capturing future rate reductions from the Village's water supplier and dedicating this funding to infrastructure improvements. The revised rate structure went into effect May 1, 2016 with the final adjustment taking place on May 1, 2020. The FY 2021/2022 budget includes no adjustment to the current rates in place.

The Village's water rate includes the rate charged by the water supplier, the Central Lake County Joint Action Water Agency (CLCJAWA). In FY 2020/2021 this rate was \$2.29 per 1,000 gallons. The rate is expected to decrease to \$1.65 per 1,000 gallons in FY 2021/2022. This rate drop allows the Village to fund future capital replacement without a large spike in rates to customers. A summary of the Water & Sewer Operating cost center's last two years of actual expenditures, FY 2020/2021 budget and year end estimates and the funding request for FY 2021/2022 is provided below.

221 - Water & Sewer Operating Fund							
	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
Category	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	(\$670,702)	\$344,078	\$1,185,030	\$1,253,284	\$2,319,921	\$1,134,891	
Revenues	9,269,782	\$9,072,126	\$9,388,500	\$8,237,230	\$9,290,535	(\$97,965)	99.0%
32 - Licenses & Permits	238,222	-	-	-	-	-	N/A
34 - Charges for Services	8,824,881	8,895,344	9,183,500	8,149,475	9,180,535	(2,965)	100.0%
35 - Fines & Forfeitures	108,634	100,812	100,000	65,000	100,000	-	100.0%
36 - Invests & Contribs	96,468	75,781	105,000	20,000	10,000	(95,000)	9.5%
39 - Other Sources	1,577	190	-	2,755	-	-	N/A
Expenditures	9,940,484	\$8,728,048	\$8,203,470	\$6,983,946	\$6,970,614	(\$1,232,856)	85.0%
41 - Salaries & Wages	1,077,596	1,135,922	1,193,237	1,089,177	1,104,972	(88,265)	92.6%
42 - Employee Benefits	745,141	813,348	819,443	784,661	763,124	(56,319)	93.1%
43 - Professional & Technical Services	21,153	16,246	18,300	18,303	18,300	-	100.0%
44 - Contractual Services	4,128,215	4,296,369	3,886,569	3,400,218	2,792,610	(1,093,959)	71.9%
45 - Other Contracted Services	138,300	144,406	164,818	167,751	154,523	(10,295)	93.8%
46 - Supplies	295,545	285,356	625,573	278,306	622,505	(3,068)	99.5%
47 - Capital	1,304,334	1,360,722	-	-	-	-	N/A
48 - Debt Service	-	-	560,000	310,000	560,000	-	100.0%
49 - Other Financing Uses	2,230,200	675,680	935,530	935,530	954,580	19,050	102.0%

221 - Water & Sewer Operating Fund Expenditures



FY 2020/2021 Review

The main revenue source in the Water & Sewer Operating Fund is water and sewer sales. The Village expects to end FY 2020/2021 12.3% or \$1.2 million under budget. Water Sales are projected to end the fiscal year \$742 thousand under budget, while Sewer Sales are expected to finish \$280 thousand below budget. This is a direct result of COVID-19's impact on the Village's entertainment, retail and hotel establishments. Closures and capacity restrictions resulted in fewer consumer visits, which resulted in less water usage. In addition, Interest Income is expected to end the year below budget based on current market returns.

The Division expects to come in 14.9% or \$1.2 million under budget for FY 2020/2021 expenditures. The 41 – Salaries & Wages and 42 – Employee Benefits category are projected to end the fiscal year under budget by \$104 thousand and \$35 thousand respectively as one Maintenance Worker 1 position remained vacant most of the year. The 44 – Contractual Services category is expected to finish \$486 thousand under budget due to the Village purchasing less water as demand was down. The 46 – Supplies category is expected to finish \$345 thousand under budget due to delaying the meter replacement program due to the pandemic.

FY 2021/2022 Summary

FY 2021/2022 revenues are projected to decrease by 1.0% or \$98 thousand. This is primarily the result of reduced Interest Income as a result of lower interest rates.

FY 2021/2022 expenditures are expected to be 15.0% or \$1.2 million lower than the previous fiscal year. The 41 – Salaries & Wages and 42 – Employee Benefits category are decreasing by \$88 thousand and \$56 thousand respectively due to one unbudgeted Maintenance Worker 1 position, as well as reduced Workers Compensation premiums. The 44 – Contractual Service category is decreasing by \$850 thousand due primarily to the CLCJAWA rate decrease. The Village's Water Tower Maintenance line item in this category is also decreasing by \$251 thousand. The maintenance program is front-loaded meaning that higher payments are made in the first three years and then substantially drop-off in year four. All of the Village water towers on this program are now outside of the initial three-year period and therefore the costs are decreasing dramatically.

Employee Count

Budget positions will decrease by 1.50 full-time equivalents as the Assistant Public Work Director and one Maintenance Worker 1 position will not be budgeted in FY 2021/2022.

Public Works Department - 22175***	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22 Budgeted	FY 21/22 Unbudgeted	FY21/22 Total	Change
Utility - 22175500	13.85	13.35	13.35	13.35	13.85	13.85	12.53	1.50	14.03	▲ 0.18
Full-Time FTE's	13.85	12.45	12.45	12.45	12.95	12.95	11.55	1.50	13.05	▲ 0.10
Public Works Director	0.40	0.40	0.40	0.40	0.40	0.40	0.50	0.00	0.50	▲ 0.10
Village Engineer/Asst. PW Director	0.00	0.00	0.00	0.00	0.50	0.50	0.00	0.50	0.50	0.00
Superintendent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Waterworks Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Lead Maintenance Worker	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Management Analyst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant Administrator	0.00	0.00	0.00	0.00	0.00	0.20	0.20	0.00	0.20	0.00
Assistant to the Administrator	0.20	0.20	0.20	0.20	0.20	0.00	0.00	0.00	0.00	0.00
GIS Coordinator	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.00	0.25	0.00
Finance Assistant I	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance Worker I	1.00	1.00	1.00	1.00	1.00	1.00	3.00	0.00	3.00	▲ 2.00
Maintenance Worker II	7.00	7.00	7.00	7.00	7.00	7.00	4.00	1.00	5.00	▼ -2.00
Administrative Secretary	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.00	0.60	0.00
General Office Secretary	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Part Time FTE's	0.00	0.90	0.90	0.90	0.90	0.90	0.98	0.00	0.98	▲ 0.08
General Office Secretary	0.00	0.20	0.20	0.20	0.20	0.20	0.28	0.00	0.28	▲ 0.08
Finance Assistant I	0.00	0.70	0.70	0.70	0.70	0.70	0.70	0.00	0.70	0.00

223 – WATER & SEWER CAPITAL FUND

The Water & Sewer Capital Fund is used to support construction projects, as well as equipment purchases, that are used specifically for sustaining water and sewer infrastructure. Historically, developer fees have funded the 223 - Water & Sewer Capital Fund. With new development opportunities becoming scarcer, the Village Board approved a long-term rate strategy that included a funding model for infrastructure over the next five fiscal years.

223 - Water & Sewer Capital Fund							
	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
Category	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$1,614,754	(\$5,317,387)	(\$3,008,956)	(\$1,219,146)	(\$3,248,080)	(\$239,125)	
Revenues	\$1,899,551	\$49,653	\$510,000	\$694,016	\$110,000	(\$400,000)	21.6%
32 - Licenses & Permits	128,552	49,653	110,000	110,000	110,000	-	100.0%
39 - Other Sources	1,770,999	-	400,000	584,016	-	(400,000)	0.0%
Expenditures	\$284,797	\$5,367,040	\$3,518,956	\$1,913,162	\$3,358,080	(\$160,876)	95.4%
47 - Capital	284,797	5,367,040	3,271,250	1,665,456	3,203,080	(68,170)	97.9%
49 - Other Financing Uses	-	-	247,706	247,706	155,000	(92,706)	62.6%

FY 2020/2021 Review

Revenues are expected to finish 36.1% or \$184 thousand over budget in FY 2020/2021. This is a result of the Village's decision to utilize an additional \$184 thousand in loan proceeds in order to provide relief to the Water and Sewer Operating Fund. Due to COVID-19's impact on water sales, the Village used more loan proceeds than originally budgeted rather than using operating revenue to complete the Knowles Road Water Tower. While the IEPA loan was authorized up to \$7 million, the Village only borrowed \$5.1 million and funded the remaining \$800 thousand expense from Village resources in FY 2019/2020. The Village was not obligated to draw the full amount. In addition, in FY 2021/2022 Village is planning to make an additional \$250 thousand principal payment each year bringing the payback period down from 20 years to approximately 12 years. This payment is accounted for in the Water and Sewer Operating Fund.

Expenditures are expected to finish 45.6% or \$1.6 million under budget. This is primarily due to delaying Phase 2 of the Old Grand Avenue and Waveland Avenue watermain replacement projects. The improvement was delayed one fiscal year due to cost saving measures implemented as a result of the pandemic.

FY 2021/2022 Summary

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

Expenditures highlights for FY 2021/2022 include \$2.6 million for utility improvements including water main replacement on Waveland Avenue and Old Grand Avenue, \$225 thousand SCADA improvements, \$125 thousand for building improvements and \$75 thousand for software and application enhancement. Funding of \$155 thousand will be transferred from the Water & Sewer Capital Fund to the Fleet Service Fund to cover a portion of the upfitting of two plow truck chassis purchased in FY 2020/2021. The Capital Improvement Fund will cover the remainder of the upfitting costs. FY 2021/2022 Water & Sewer Capital Improvement Fund expenditures are detailed in *Section 7: Capital Improvement Budget Summary*.

233 – FLEET SERVICES FUND

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

- **Fleet Operations** costs include in-house labor, benefits, overhead and contracted work. Labor Hours are tracked in-house via a fleet management software system provided by Computerized Fleet Analysis (CFA). These costs are charged back to departments based on the average number of labor hours spent on each department over the last 5-years.
- **Parts** inventory is maintained so common parts are available to repair vehicles and equipment as needed. Parts are received into inventory and expensed as used on each department's vehicles or equipment. Inventory usage is tracked in the CFA system. These costs are charged back to departments based on the average parts expensed out of inventory for each department over the last 5-years.

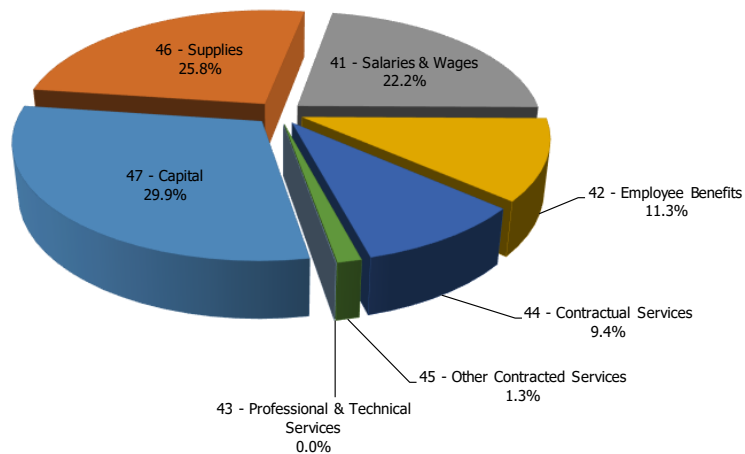
- **Fuel** use is tracked in a separate fuel management system. The Village maintains a regular and diesel fuel station to service the Village fleet. Fuel is bought in bulk and recorded into inventory and expensed as it is used by departments. Fuel is charged back to departments based on the average gallons of regular and diesel fuel expended out of inventory for each department over the last 5-years and a current price assumption.
- **Vehicles & Equipment** replacement costs are transferred from the 131 – Capital Fund for Public Works Streets Division and Police Department vehicles & equipment and from 223 – Water & Sewer Capital for Utility Division vehicles & equipment.

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

Fund/Department/Division	Transferred From	Transferred To	Fleet Operations	Parts	Fuel	Vehicles & Equipment	Total
Total All Funds			\$689,234	\$113,870	\$227,056	\$535,500	\$1,565,660
110 - General Fund			\$508,594	\$83,650	\$198,336	\$0	\$790,580
11020100 - CD Planning & Building	11020100-493031	23320100-339101	\$12,571	\$2,219	\$3,720		\$18,510
11020200 - CD Engineering	11020200-493031	23320200-339101	\$27,466	\$3,368	\$5,516		\$36,350
11040100 - Police	11040100-493031	23340100-339101	\$207,195	\$32,666	\$109,459		\$349,320
11050100 - Fire	11050100-493031	23350100-339101			\$40,120		\$40,120
11075100 - PW Streets	11075100-493031	23375100-339101	\$261,362	\$45,396	\$39,522		\$346,280
131 - Capital Improvement Fund			\$0	\$0	\$0	\$380,500	\$380,500
13140100 - Police	13110100-493031	23340100-339106				\$225,500	\$225,500
13175100 - PW Streets	13110100-493031	23375200-339106				\$155,000	\$155,000
221 - W&S Operating Fund			\$180,640	\$30,220	\$28,720	\$0	\$239,580
22175500 - PW Utility	22175500-493031	23375500-339110	\$180,640	\$30,220	\$28,720		\$239,580
223 - W&S capital Fund			\$0	\$0	\$0	\$155,000	\$155,000
22375500 - PW Utility	22375500-493031	23375200-339111				\$155,000	\$155,000

233 - Fleet Services Fund							
Category	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$0	\$0	\$0	\$468,903	(\$208,365)	(\$208,365)	
Revenues	-	\$0	\$2,309,516	\$2,309,516	\$1,580,660	(\$728,856)	68.4%
34 - Charges for Services	-	-	15,000	15,000	15,000	-	100.0%
39 - Other Sources	-	-	2,294,516	2,294,516	1,565,660	(728,856)	68.2%
Expenditures	-	\$0	\$2,309,516	\$1,840,613	\$1,789,025	(\$520,491)	77.5%
41 - Salaries & Wages	-	-	378,120	368,170	397,699	19,579	105.2%
42 - Employee Benefits	-	-	192,855	195,126	201,421	8,566	104.4%
43 - Professional & Technical Services	-	-	280	321	280	-	100.0%
44 - Contractual Services	-	-	186,130	142,151	168,975	(17,155)	90.8%
45 - Other Contracted Services	-	-	22,155	22,130	23,950	1,795	108.1%
46 - Supplies	-	-	465,600	454,400	461,200	(4,400)	99.1%
47 - Capital	-	-	1,064,376	658,315	535,500	(528,876)	50.3%

233 - Fleet Services Fund Expenditures



FY 2020/2021 Review

Revenues will end on budget as they consist of scheduled transfers from the General, Capital, Water & Sewer Operating and Water & Sewer Capital Funds. Expenditures in the Fleet Services Fund are expected to end 20.3% or \$469 thousand under budget. This is mainly the result of delaying vehicle and heavy equipment replacements in the Public Works Department due to the pandemic. In addition, the Auto & truck Maintenance line items related to Public Works is expected to finish the year \$45 thousand below budget.

FY 2021/2022 Summary

Revenues consist of charges back to departments in the General Fund and Water & Sewer Operating Fund via inter-fund transfers. In addition transfers from the Capital and Water & Sewer Capital Funds are budgeted to support equipment purchases. Also included are charges for service for use of the fueling station by other governmental entities.

All expenses related to operating a fleet maintenance garage are included in the FY 2021/2022 budget. This includes Salaries and benefits, overhead, outside work, parts, fuel and other supplies. Included in the 47 - Capital category is the replacement of four Police Department squads and the upfitting of two Public Works plow chassis which were purchased in FY 2020/2021.

The difference between the transfer to Fleet Services and charges for service (\$1,580,660) and the Fleet Services expenditures (\$1,789,025) is \$208 thousand. The \$208 thousand represents the savings from changes in planned capital purchases and was utilized to reduce charges to the General Fund in FY 2021/2022. The Fund is still expected to end FY 2021/2022 with a Fund Balance of \$261 thousand.

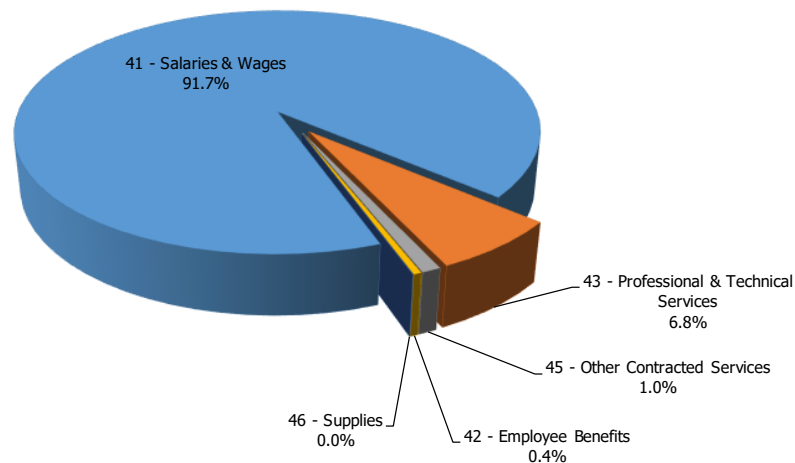
307 - POLICE PENSION FUND

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

When the Village eliminated the property tax levy in 2000, the employer contributions were transferred into the Pension Fund from General Fund revenues. The lump sum employer contributions are made based upon an independent actuarial calculation which is taken from the most recent audited fiscal year which ended April 30, 2020. The funding level increased from 72.1% to 72.9% for police primarily due to benefit increases for tier 2 employees offset by better than anticipated investment returns. The rate of return assumption in the pension funds is 7.0%. A summary of the Police Pension Fund's last two years of actual expenditures, FY 2020/2021 budget and year end estimates and the funding request for FY 2021/2022 follow.

307 - Police Pension Fund							
	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
Category	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$5,987,731	\$2,546,132	\$3,779,879	\$3,780,379	\$3,753,057	(\$26,822)	
Revenues	\$8,754,436	\$5,529,830	\$7,100,379	\$7,100,379	\$7,363,719	\$263,340	103.7%
36 - Invests & Contribs	8,754,336	5,529,830	7,100,379	7,100,379	7,363,719	263,340	103.7%
39 - Other Sources	100	-	-	-	-	-	N/A
Expenditures	\$2,766,705	\$2,983,699	\$3,320,500	\$3,320,000	\$3,610,662	\$290,162	108.7%
41 - Salaries & Wages	2,523,090	2,725,348	3,027,500	3,027,500	3,311,862	284,362	109.4%
42 - Employee Benefits	15,143	7,500	15,000	15,000	15,000	-	100.0%
43 - Professional & Technical Services	194,682	216,691	245,000	245,000	246,800	1,800	100.7%
45 - Other Contracted Services	33,349	34,160	32,000	31,500	36,000	4,000	112.5%
46 - Supplies	441	-	1,000	1,000	1,000	-	100.0%

307 - Police Pension Fund Expenditures



FY 2020/2021 Review

Revenues are expected to finish at budget primarily due to investment performance. The Village budgets investment income consistent with the actuarial assumption of 7.0%.

Expenditures are also expected to finish at budget primarily due to anticipated retirements and subsequent pension distributions. Staff makes every attempt to predict retirement dates to prepare the budget for pension distributions.

FY 2021/2022 Summary

Revenues increased 3.7% or \$263 thousand versus the FY 2020/2021 budget. The actuarial assumption for investment returns is 7.0% and therefore the Village budgeted for a 7.0% return. This budgeting methodology will allow the Village to easily determine where returns are at versus the actuarial assumption. The lump sum employer contribution for FY 2020/2021 is increasing from \$2,398,379 last year to \$2,554,119 (\$155,740 or 6.5%) for Police.

Expenditures increased 8.7% or \$290 thousand due largely to cost of living adjustments on current pensions and anticipated retirements.

308 - FIRE PENSION FUND

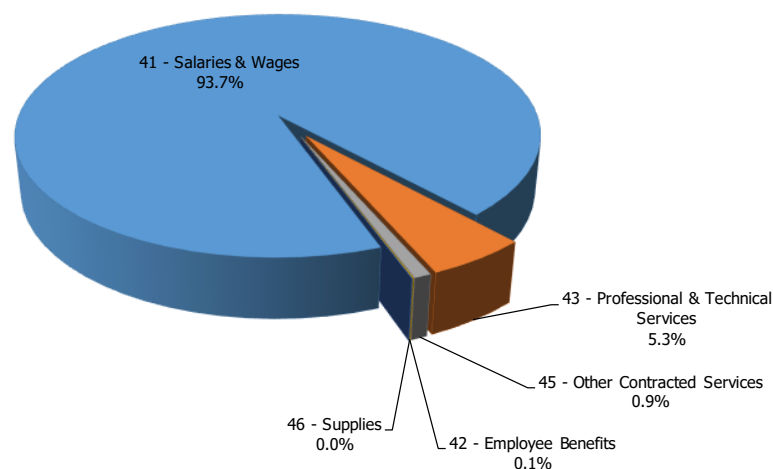
The Fire Pension Fund accounts for the resources necessary to provide retirement and disability pension benefits to sworn personnel of the Village's Fire Department. Financing is provided by Village contributions, employee payroll withholdings and investment income. The pension fund has its own board

which contracts for professional investment management, approves expenditures and reviews requests for retirements and/or disability.

The Village's employer contributions constitute the majority of fund revenues. When the Village eliminated the property tax levy in 2000, the employer contributions were transferred into the Pension Fund from General Fund revenues. The lump sum employer contributions are made based upon an independent actuarial calculation which is taken from the most recent audited fiscal year which ended April 30, 2020. The funding level decreased from 74.8% to 73.9% to for fire primarily due to increases in benefits for tier 2 employees and less than anticipated investment returns. The rate of return assumption in the pension funds is 7.0%. A summary of the Fire Pension Fund's last two years of actual expenditures, FY 2020/2021 budget and year end estimates and the funding request for FY 2021/2022 are provided below.

308 - Fire Pension Fund							
Category	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$3,424,051	\$1,558,015	\$3,418,054	\$3,427,404	\$3,287,270	(\$130,784)	
Revenues	\$4,985,638	\$3,300,923	\$5,531,654	\$5,531,654	\$5,682,932	\$151,278	102.7%
36 - Invests & Contribs	4,985,638	3,300,923	5,531,654	5,531,654	5,682,932	151,278	102.7%
39 - Other Sources	-	-	-	-	-	-	N/A
Expenditures	\$1,561,588	\$1,742,908	\$2,113,600	\$2,104,250	\$2,395,662	\$282,062	113.3%
41 - Salaries & Wages	1,447,986	1,630,159	1,972,000	1,972,000	2,245,812	273,812	113.9%
42 - Employee Benefits	1,160	1,410	600	1,250	1,250	650	208.3%
43 - Professional & Technical Services	85,622	90,196	118,500	108,500	126,100	7,600	106.4%
45 - Other Contracted Services	26,820	21,143	21,500	21,500	21,500	-	100.0%

308 - Fire Pension Fund Expenditures



FY 2020/2021 Review

Revenues are expected to finish at budget, primarily due to expected investment performance. The Village budgets investment income consistent with the actuarial assumption of 7.0%.

Expenditures are expected to finish at budget, primarily due to anticipated retirements and subsequent pension payments. Staff makes every attempt to predict retirement dates to prepare the budget for pension distributions.

FY 2021/2022 Summary

Revenues increased 2.7% or \$151 thousand versus the FY 2020/2021 budget. The actuarial assumption for investment returns is 7.0% and therefore the Village budgeted for a 7.0% return. This budgeting methodology will allow the Village to easily determine where returns are at versus the actuarial

assumption. The lump sum employer contribution for FY 2021/2022 is increasing from \$1,966,654 last year to \$2,110,682 this year (\$144,028 or 7.3%) for Fire.

Expenditures increased 13.3% or \$282 thousand due largely to cost of living adjustments on current pensions and anticipated retirements.

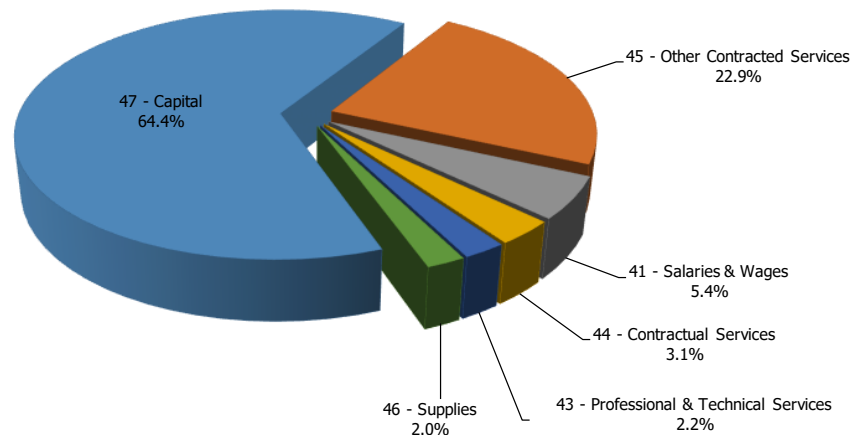
411 – NORTHEAST LAKE COUNTY CONSOLIDATED EMERGENCY TELEPHONE SYSTEMS BOARD

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

The NLCC-ETSB is considered a component unit of the Village, as such it is reported in the Village's Comprehensive Annual Financial Report and included in the Village's annual audit. The NLCC-ETSB is governed by a nine member Board consisting of six representatives from the Village of Gurnee and three from the City of Zion. The Village is responsible for the accounting and financial reporting of the NLCC - ETSB. All financial decisions are made by the nine member board, with a subcommittee responsible for preparing the draft budget. The Fund is broken into two divisions for Gurnee and Zion. Each municipality is responsible for making purchases and seeking reimbursement from the NLCC-ETSB. A summary of the NLCC-ETSB Fund's FY 2020/2021 budget and year end estimates and the funding request for FY 2021/2022 are provided below.

411 - Northeast Lake County Consolidated Emergency Telephone Systems Board							
Category	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 20/21 Year End Forecast	FY 21/22 Budget	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
Revenues Over/(Under) Expenditures	\$1,076,178	\$929,190	\$125,793	\$339,675	(\$1,117,607)	(\$1,243,400)	
Revenues	\$1,076,178	\$929,190	\$895,000	\$878,500	\$875,500	(\$19,500)	97.8%
33 - Intergovernmental	1,075,590	911,809	875,000	875,000	875,000	-	100.0%
36 - Invests & Contribs	588	17,381	20,000	3,500	500	(19,500)	2.5%
Expenditures - 41141010 - Gurnee	\$0	\$0	\$563,130	\$378,722	\$1,788,107	\$1,224,977	317.5%
41 - Salaries & Wages	-	-	-	-	96,350	96,350	N/A
43 - Professional & Technical Services	-	-	29,700	4,700	39,700	10,000	133.7%
44 - Contractual Services	-	-	51,000	51,000	55,000	4,000	107.8%
45 - Other Contracted Services	-	-	335,960	284,022	409,907	73,947	122.0%
46 - Supplies	-	-	10,000	10,000	36,000	26,000	360.0%
47 - Capital	-	-	136,470	29,000	1,151,150	1,014,680	843.5%
Expenditures - 41141020 - Zion	\$0	\$0	\$206,077	\$160,103	\$205,000	(\$1,077)	99.5%
43 - Professional & Technical Services	-	-	5,000	5,000	10,000	5,000	200.0%
44 - Contractual Services	-	-	5,000	-	-	(5,000)	0.0%
45 - Other Contracted Services	-	-	22,500	18,500	26,000	3,500	115.6%
46 - Supplies	-	-	5,000	-	5,000	-	100.0%
47 - Capital	-	-	168,577	136,603	164,000	(4,577)	97.3%

411 - NLCC ETSB Fund Expenditures



FY 2020/2021 Review

Revenues are expected to finish 1.8% or \$17 thousand under budget primarily due to less than anticipated interest income due to lower interest rates.

Expenditures for Gurnee are expected to finish 32.7% or \$184 thousand under budget primarily due to the less than anticipated contractual services, professional services and timing of capital items.

Expenditures for Zion are expected to finish 22.3% or \$46 thousand over budget primarily due to the timing of capital expenses.

FY 2021/2022 Summary

Revenues are projected to decrease 2.2% or \$20 thousand primarily due to decreases in interest income.

Expenditures for Gurnee increase 317.5% or \$1.2 million. The majority of the expenditures are in the 47 – Capital category which is increasing by \$1.0 million as the Village is replacing Computer Aided Dispatch (CAD) in conjunction with a multi-agency Request for Proposal process led by Lake County. Other major capital expenditures include the transition to Starcom 21 and a logging recorder. The FY 2021/2022 budget also includes the reimbursement of one-year salary and benefits for a Communications Operator position. This will allow the Village to bring a position on-line to transition to a dedicated call-taker a year sooner than would otherwise be possible due to the impact of the pandemic. Following FY 2021/2022 the Village will be responsible for the cost of the position

Expenditures for Zion decrease 0.5% or \$1 thousand due to less capital related expenditures.

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SECTION VII – CAPITAL IMPROVEMENT BUDGET

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CAPITAL IMPROVEMENT SUMMARY

FY 2021/2022 funded capital and infrastructure budget totals \$13.2 million. Historically the Village has funded infrastructure improvements through one-time revenues from development and operating surpluses in the General Fund. Recognizing limited future development opportunities and the need for long-term infrastructure funding, the Village increased the Home Rule Sales Tax from 0.50% to 1.00% effective January 1, 2015. The additional revenue is dedicated to capital and infrastructure by ordinance and is anticipated to be approximately \$4.3 million in FY 2021/2022. This is down from previous years due to the impact of the COVID-19 pandemic. Home Rule Sales Tax is the main funding source for the general government portion of the Village's Multi-Year Capital Improvement Plan (CIP) accounting for approximately 33.1% of the Fiscal Year 2021/2022 funding. The Water & Sewer portion of the CIP is largely funded from water bill collections and reserves to enable an aggressive water main replacement program.

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

Highlights of FY 2021/2022 capital spending includes:

- Transportation System - \$4.0 million
 - \$3.4 million in rehabilitation work including:
 - \$1.7 million street resurfacing
 - \$1.0 million for reconfiguration and signalization of the intersection of Manchester Dr. and Milwaukee Ave. and improvements to Manchester Dr.
 - \$368 thousand for improvements related to the Stearns School Road overpass to enhance pedestrian accessibility
 - \$350 thousand in patching
 - \$50 thousand in crack sealing
 - \$225 thousand in Engineering consulting and inspections
 - \$140 thousand for sidewalk improvements at the intersection of Hunt Club & Washington
 - \$125 thousand in annual sidewalk maintenance focused on Zone 2
 - \$125 thousand for street light upgrades (final year of multi-year program)
- Buildings & Building Improvements - \$3.2 million
 - Administration
 - \$55 thousand for a monopole on Cemetery Rd. (Split 50/50 with Water & Sewer)
 - Police Department
 - \$100 thousand for improvements including condenser replacement, fire protection dry system, veterans memorial repairs and indoor air handling upgrades
 - Fire Department
 - \$2.3 million for the completion of Fire Station #3 construction
 - \$250 thousand for furniture, fixtures and equipment for Fire Station #3
 - Public Works - Streets
 - \$35 thousand to replace floor drains in the main building (split 50/50 with Water & Sewer)
 - \$10 thousand for multiple man doors at the Public Works main building and south building (split 50/50 with Water & Sewer)

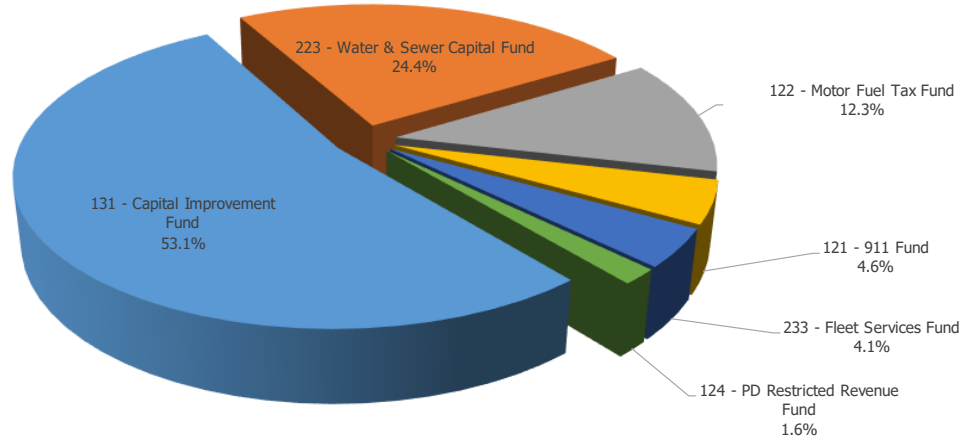
- Public Works – Water & Sewer
 - \$55 thousand for a monopole on Cemetery Rd. (split 50/50 with Capital)
 - \$35 thousand to replace floor drains in the main building (split 50/50 with Capital)
 - \$25 thousand for well house structure repairs
 - \$10 thousand for multiple man doors at the Public Works main building and south building (split 50/50 with Streets)
- Water & Sewer System - \$3.0 million
 - \$1.5 million for phase 2 water main replacement on Old Grand Ave.
 - \$830 thousand for water main at the intersection of Hunt Club & Washington and Waveland Ave.
 - \$280 thousand for enhancements and backup power to lift stations
 - \$225 thousand in SCADA system upgrades
 - \$40 thousand for engineering
 - \$40 thousand for a generator at Heather Ridge Water Tower
- Vehicles & Equipment - \$1.1 million
 - Police Department
 - \$384 thousand for three squads, one evidence tech vehicle and four unmarked vehicle replacements (squads rolled down to Community Development)
 - \$58 thousand for evidence tracking and gear
 - Fire Department
 - \$312 thousand for the replacement of an ambulance
 - \$25 thousand for a potential 90/10 grant
 - \$25 thousand for warning siren maintenance
 - Public Works
 - \$310 thousand for the up fitting of two 5-yard dump trucks, chassis purchased in FY 2020/2021
- Stormwater Management - \$450 thousand
 - \$300 thousand for culvert work on Waveland and other areas
 - \$100 thousand for floodplain property demolition
 - \$50 thousand for land acquisition
- Technology - \$1.4 million
 - Village-Wide
 - \$140 thousand network equipment and applications
 - \$123 thousand for virtualization & storage hardware at various facilities
 - \$60 thousand for cyber security enhancements
 - Administration
 - \$5 thousand for audio visual upgrades for the Council Chambers
 - Police Department & Communications
 - \$600 thousand for computer aided dispatch replacement
 - \$350 thousand for records management replacement
 - \$89 thousand for communications and video systems
 - \$43 thousand for mobile data equipment
 - Public Works
 - \$75 thousand for SCADA system upgrades

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

CAPITAL BUDGET BY FUND

	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change	
Fund	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	% of Prior Year Budget
Total All Funds	\$6,039,149	\$12,291,286	\$16,017,451	\$11,070,320	\$13,152,515	(\$2,864,936)	82.1%
121 - 911 Fund	\$0	\$0	\$0	\$2,000	\$600,000	600,000	0.0%
122 - Motor Fuel Tax Fund	\$0	\$1,657,020	\$1,000,000	\$1,368,185	\$1,618,185	618,185	161.8%
124 - PD Restricted Revenue Fund	\$0	\$0	\$47,000	\$43,399	\$216,500	169,500	460.6%
131 - Capital Improvement Fund	\$5,754,351	\$5,267,226	\$10,399,825	\$7,284,476	\$6,979,250	(3,420,575)	67.1%
211 - Golf Course Fund	\$0	\$0	\$235,000	\$48,488	\$0	(235,000)	0.0%
223 - Water & Sewer Capital Fund	\$284,797	\$5,367,040	\$3,271,250	\$1,665,456	\$3,203,080	(68,170)	97.9%
233 - Fleet Services Fund	\$0	\$0	\$1,064,376	\$658,315	\$535,500	(528,876)	50.3%

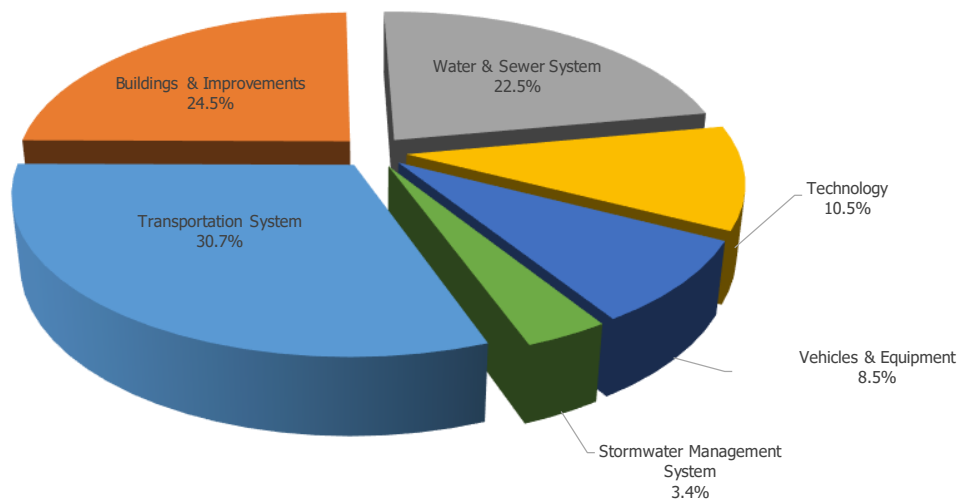
Capital Budget by Fund



CAPITAL BUDGET BY SYSTEM

	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change	
Fund	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	% of Prior Year Budget
Total All Funds	\$6,023,791	\$12,286,827	\$16,037,451	\$11,070,320	\$13,152,515	(\$2,884,936)	82.0%
Transportation System	\$3,688,072	\$4,404,934	\$5,390,000	\$4,212,285	\$4,033,185	(1,356,815)	74.8%
Buildings & Improvements	\$402,288	\$948,140	\$5,081,500	\$4,089,849	\$3,220,000	(1,861,500)	63.4%
Water & Sewer System	\$215,621	\$5,102,503	\$3,015,000	\$1,510,956	\$2,954,580	(60,420)	98.0%
Vehicles & Equipment	\$1,208,839	\$1,312,790	\$1,429,376	\$716,714	\$1,113,500	(315,876)	77.9%
Stormwater Management System	\$305,952	\$391,421	\$580,000	\$301,515	\$450,000	(130,000)	77.6%
Technology	\$203,019	\$127,039	\$541,575	\$239,000	\$1,381,250	839,675	255.0%

Capital Budget by System



TRANSPORTATION SYSTEM OVERVIEW

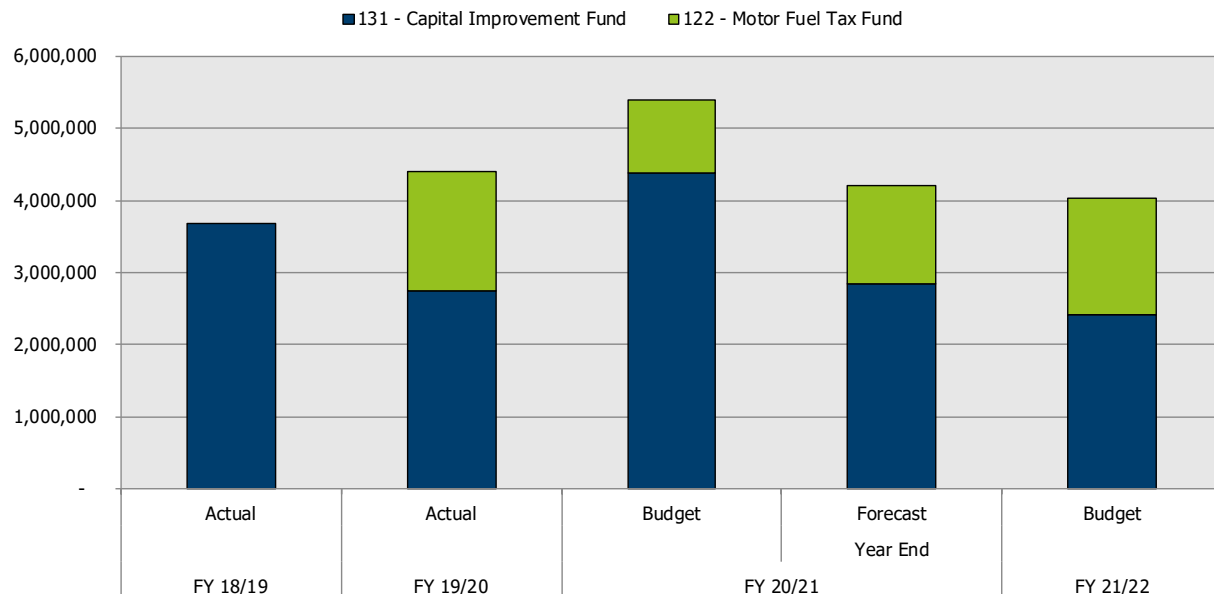
The Village's transportation system consists of both pedestrian and vehicular facilities. Pedestrian facilities include concrete sidewalks, paved pedestrian trails, bridges and unpaved pedestrian trails throughout the community. The Village maintains approximately 146 miles of concrete sidewalk on local, County and State roadways. Starting in FY 2018/2019, the Village began to utilize MFT funds every other year as this frequency decreases costly reporting and regulatory requirements. However the COVID-19 pandemic has forced the Village to utilize MFT funds in FY 2020/2021 and again in FY 2021/2022 to offset the loss of Home Rule Sales Tax in the Capital Improvement Fund.

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

The following charts illustrate the uses of funds related to the Transportation System in FY 2021/2022.

Transportation System	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total Transportation System Expenditures	3,688,072	\$4,404,934	\$5,390,000	\$4,212,285	\$4,033,185	(\$1,356,815)	74.8%
122 - Motor Fuel Tax Fund	-	\$1,657,020	\$1,000,000	\$1,368,185	\$1,618,185	\$618,185	161.8%
443012 - Street Surfacing-Maint	-	1,600,000	1,000,000	1,368,185	1,618,185	618,185	161.8%
443013 - Crack Sealing	-	57,020	-	-	-	-	0.0%
131 - Capital Improvement Fund	3,688,072	\$2,747,914	\$4,390,000	\$2,844,100	\$2,415,000	(\$1,975,000)	55.0%
474005 - East Grand Enhancements	30,734	76,466	10,000	5,000	-	(10,000)	0.0%
474004 - Street Lights	100,855	100,560	125,000	-	125,000	-	100.0%
433008 - Engineering Consultant	145,483	168,275	185,000	185,000	225,000	40,000	121.6%
443012 - Street Surfacing-Maint	3,277,459	1,818,760	2,715,000	2,500,000	1,800,000	(915,000)	66.3%
443014 - Pavement Marking	15,846	32,370	25,000	500	-	(25,000)	0.0%
443015 - Public Sidewalk	41,826	124,698	125,000	500	125,000	-	100.0%
472002 - Intergov Cost Sharing	-	367,814	1,205,000	153,100	140,000	(1,065,000)	11.6%
472011 - Sidewalk Improvements	75,870	58,973	-	-	-	-	0.0%

Transportation System Spending



TRANSPORTATION SYSTEM DETAIL

MOTOR FUEL TAX FUND – 122



2021 Construction Season Road Rehabilitation Program \$3.4 million (\$1.6 million 122-Motor Fuel Tax Fund, \$1.8 million 131-Capital Improvement Fund): The roadway program for FY 2021/2022 continues with an aggressive program to rehabilitate roadways throughout the community.

Future Operating Budget Impact: None

CAPITAL IMPROVEMENT FUND – 131



Street Lights \$125 thousand: As the road program progresses, the Village will also update street lights at the same time if needed. Timing the programs together minimizes disruptions to residents. To date, the Village has upgraded approximately 1,450 out of 1,700 streetlights. FY 2021/2022 is the final year of conversion to LED street lights. The FY2020/2021 program was delayed due to the pandemic.

Future Operating Budget Impact: The Village is on a fixed rate schedule for energy supply so no usage savings will be realized. The Village will realize an operating savings from the replacement of bulbs as LED have a longer lifespan.



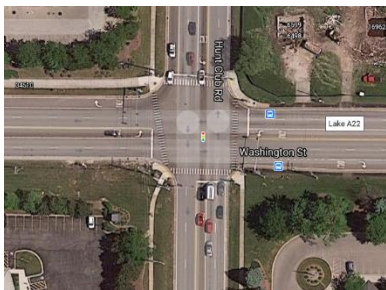
Engineering Consultant \$225 thousand: Contractual engineers will provide assistance to supplement full-time staff during the construction season. This assistance will include design and construction oversight services and planning for the intersection of Manchester Drive and Milwaukee Avenue.

Future Operating Budget Impact: None



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

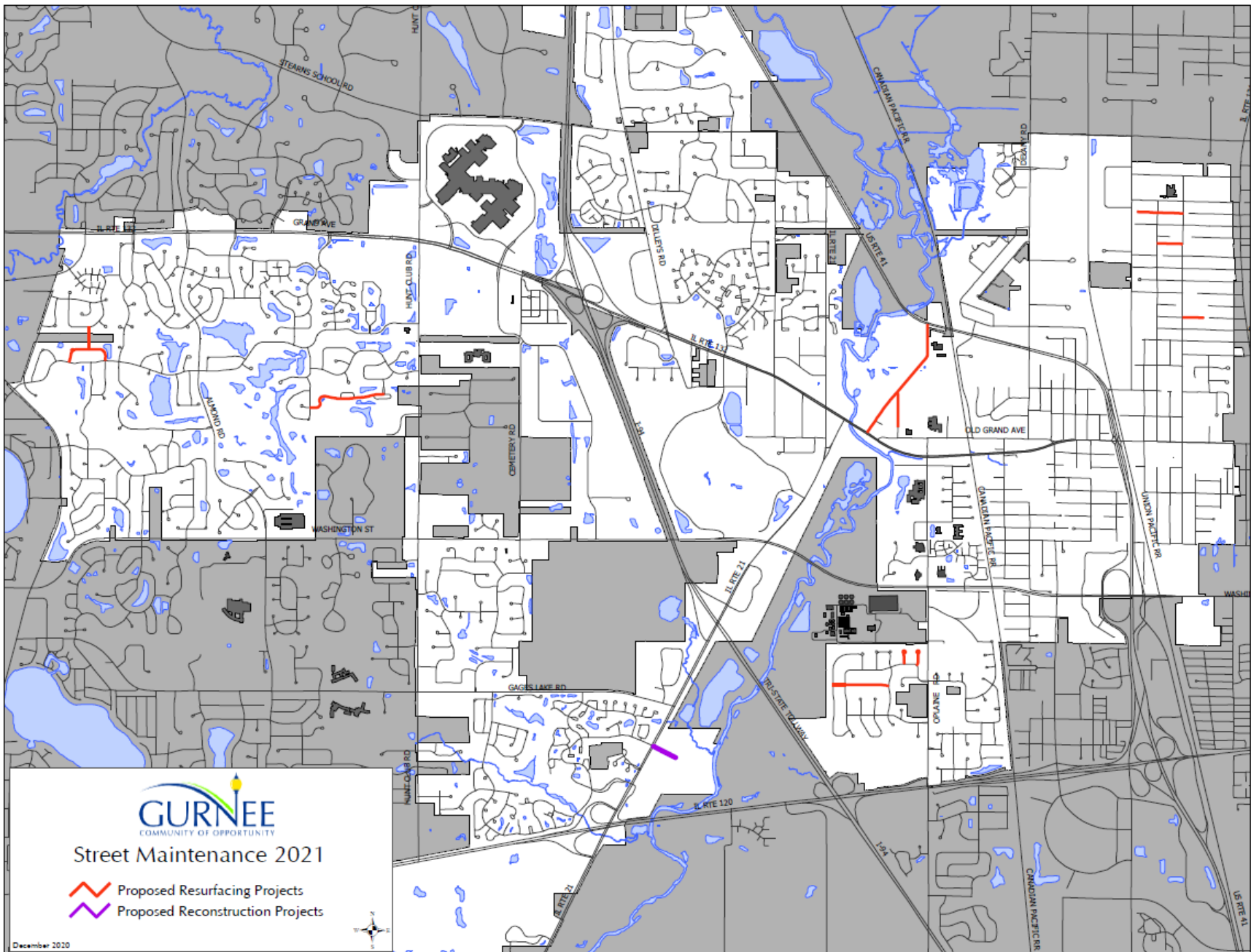
Future Operating Budget Impact: None



Intergovernmental Cost Sharing \$140 thousand: The Village is working with LCDOT to enhance the intersection at Washington Street and Hunt Club Road. Village sidewalks and bike path extensions are included on along both Washington Street and Hunt Club Road. This Village's watermain is also being extended in locations along Washington and Hunt Club. This project will increase water system reliability and improve non-motorized connectivity to the Des Plaines Trail and the Rollins Savannah Trail.

Future Operating Budget Impact: None

2021 (FY 2021/2022) Street Maintenance Program



STORMWATER MANAGEMENT SYSTEM OVERVIEW

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

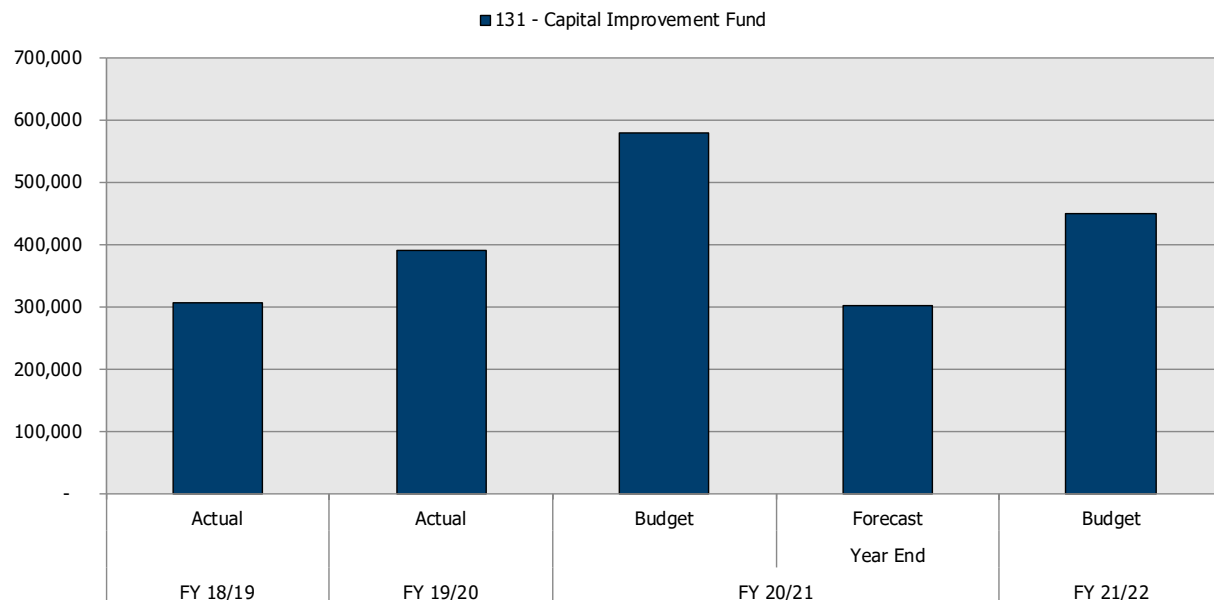
The Village maintains an extensive conveyance and storage system throughout the community to handle rain and snow melt. Stormwater is introduced into the storm sewer system via inlet manholes and the water is then piped to neighborhood detention basins and ponds where the runoff is detained for a period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

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

The following charts illustrate the uses of funds related to the Stormwater Management System in FY 2021/2022.

Stormwater Management System	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total Stormwater System Expenditures	\$305,952	\$391,421	\$580,000	\$301,515	\$450,000	(\$130,000)	77.6%
131 - Capital Improvement Fund	305,952	391,421	580,000	301,515	450,000	(130,000)	77.6%
450016 - Property Taxes	8,686	-	-	-	-	-	0.0%
471002 - Land Acquisition	4,523	254,219	150,000	11,515	50,000	(100,000)	33.3%
472006 - Drainage Improvements	292,742	137,202	430,000	215,000	300,000	(130,000)	69.8%
473005 - Demolition Costs	-	-	-	75,000	100,000	100,000	0.0%

Stormwater System Spending



STORMWATER MANAGEMENT SYSTEM DETAIL

CAPITAL IMPROVEMENT FUND – 131



Floodplain Acquisition \$50 thousand/Demolition Costs \$100 thousand: The Village of Gurnee and Lake County Stormwater Management Commission (LCSMC) have a great history of partnering to apply for state and federal grant funding for the purpose of removing flood prone structures from the Des Plaines River floodway. The FY 2021/2022 floodplain acquisition line item reflects the anticipated local share for acquisition and demolition of three properties.

Future Operating Budget Impact: None



Drainage Improvements \$300 thousand: The Drainage Improvements line item is used to perform larger scale drainage projects. In the past these projects have included ditching work, storm sewer or detention projects beyond our ability to perform in-house. This year the expense is planned toward the removal and replacement of existing storm culverts under Waveland Avenue south of Grand.

Future Operating Budget Impact: None

VEHICLES & EQUIPMENT OVERVIEW

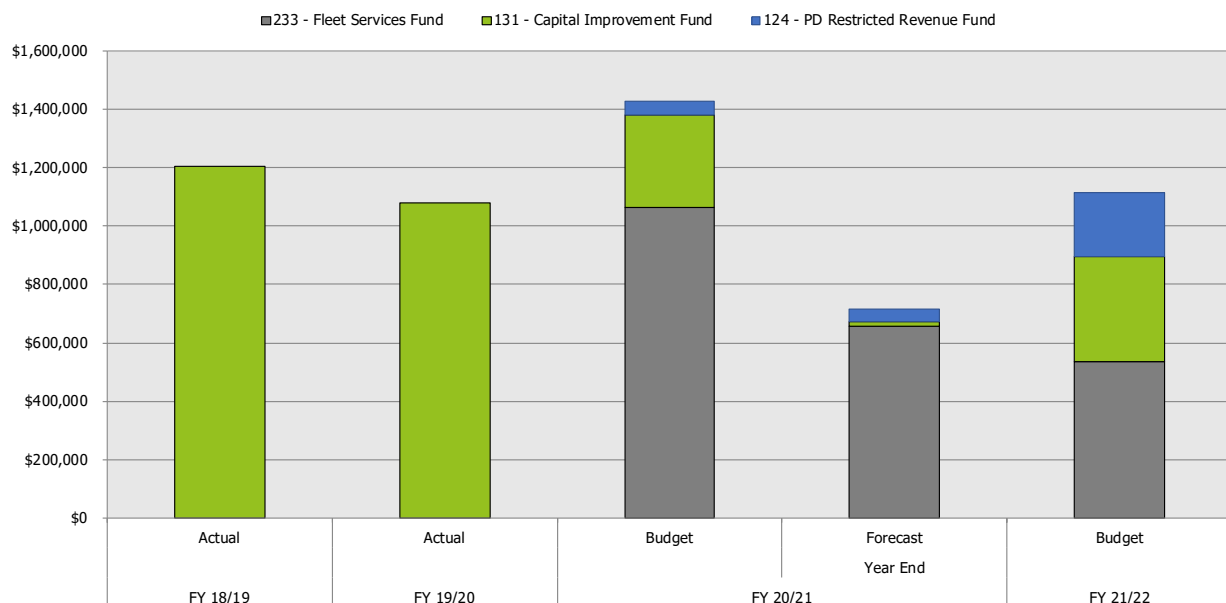
Items included in this section fall under the Machinery & Equipment category of fixed assets as defined in the Village's Fixed Assets Policy. These items include vehicles and heavy equipment. The Village of Gurnee recognizes the importance of maintaining, replacing and purchasing equipment and vehicles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

The following charts illustrate the uses of funds related to Vehicles & Equipment FY 2021/2022.

Vehicles & Equipment	FY 18/19		FY 19/20		FY 20/21		FY 21/22		\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual		Actual		Budget	Year End Forecast	Budget			
Total Vehicles & Equipment Expenditures	\$1,208,839		\$1,080,012		\$1,429,376	\$716,714	\$1,113,500		(\$315,876)	77.9%
124 - PD Restricted Revenue Fund	\$0		\$0		\$47,000	43,399	\$216,500		\$169,500	460.6%
12440160 - PD Forefeiture State	-		-		-	-	25,000		25,000	0.0%
12440170 - PD Forefeiture Federal	-		-		-	-	33,500		33,500	0.0%
12440170 - PD Forefeiture Federal	-		-		47,000	43,399	158,000		111,000	336.2%
131 - Capital Improvement Fund	\$1,206,289		\$1,080,012		\$318,000	15,000	\$361,500		\$43,500	113.7%
13110100 - CapitalAdministration	-		-		20,000	-	-		(20,000)	0.0%
13140100 - CapitalPDAdministration	206,284		293,676		-	-	-		-	0.0%
13140200 - CapitalPDCommunications	-		-		-	-	-		-	0.0%
13150100 - CapitalFDAdministration	-		-		5,000	2,500	-		(5,000)	0.0%
13150100 - CapitalFDAdministration	-		-		30,000	-	-		(30,000)	0.0%
13150100 - CapitalFDAdministration	-		49,896		200,000	-	25,000		(175,000)	12.5%
13150100 - CapitalFDAdministration	-		8,899		25,000	12,500	25,000		-	100.0%
13150100 - CapitalFDAdministration	622,980		315,675		38,000	-	311,500		273,500	819.7%
* 13175100 - CapitalPWAdministration	-		-		-	-	-		-	0.0%
* 13175100 - CapitalPWAdministration	377,025		411,865		-	-	-		-	0.0%
211 - Golf Course Fund	\$0		\$0		\$0	\$0	\$0		\$0	0.0%
21113000 - GolfAdministration	-		-		-	-	-		-	0.0%
223 - Water & Sewer Capital Fund	\$2,550		\$0		\$0	\$0	\$0		\$0	0.0%
* 22375500 - W&SCapitalPublicWorks	2,550		-		-	-	-		-	0.0%
* 22375500 - W&SCapitalPublicWorks	-		-		-	-	-		-	0.0%
233 - Fleet Services Fund	\$0		\$0		\$1,064,376	\$658,315	\$535,500		(\$528,876)	50.3%
23340100 - FleetPDAdministration	-		-		312,815	312,815	225,500		(87,315)	72.1%
23375100 - FleetPWAdministration	-		-		142,131	-	-		(142,131)	0.0%
23375500 - FleetW&SAdmin	-		-		127,131	-	-		(127,131)	0.0%
23375100 - FleetPWAdministration	-		-		361,725	190,000	155,000		(206,725)	42.9%
23375500 - FleetW&SAdmin	-		-		120,575	155,500	155,000		34,425	128.6%

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

Vehicles & Equipment Spending



VEHICLES AND EQUIPMENT DETAIL

POLICE DEPARTMENT RESTRICTED REVENUE FUND – 124



Evidence Storage & Processing Upgrades \$25 thousand:

With the legalization of recreational cannabis the Police Department is required to hold evidence considered personal property. Expansion of space and ventilation is needed in the evidence area.

Future Operating Budget Impact: None



Tactical Vests and Go Bags \$34 thousand: The Police Department is replacing tactical vests that carry body armor plates and Go Bags for active shooter situations.

Future Operating Budget Impact: None



Unmarked Squad Vehicles \$158 thousand: The Police Department is replacing four unmarked squad vehicles including up fitting and equipment.

Future Operating Budget Impact: Reduced parts and labor for vehicle maintenance.

GENERAL CAPITAL IMPROVEMENT FUND – 131



Matching Grant Program \$25 thousand: The Fire Department applying for a 90/10 Department of Homeland Security grant to replace cardiac monitors.

Future Operating Budget Impact: None



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

Future Operating Budget Impact: None



Fire Department Vehicle \$312 thousand: The fire department will be replacing ambulance 1344. The ambulance is ten years old and has over 100,000 miles. The new ambulance will have a power load stretcher lifting system, a new power stretcher and a stair chair carrying device.

Future Operating Budget Impact: None

FLEET SERVICES FUND – 233



Police Department Vehicles \$226 thousand: The Police Department continues the systematic replacement of patrol vehicles. Included in the FY 2021/2022 budget is the replacement of three squads and one evidence technician vehicle. All the patrol vehicles replaced will be redeployed to other functions in the Police Department or the Community Development Department.

Future Operating Budget Impact: None



PW Streets \$155 thousand / PW Utility \$155 thousand Vehicles: Upfitting Two Large Dump Trucks – Units 264/272. Both units have extensive corrosion and requires repairs to the cab, frame, chassis, dump box, salt spreader and hydraulic system. Replacement chassis, one single axle and one tandem axle were purchased in FY 2020/2021. Upfitting is budgeted in FY 2021/2022 and will include hook lift technology, front and side wing plow and an interchangeable 10' V-Body mounted on a skid. The cost is split 50/50 between the 131 – Capital Improvement Fund (streets portion) and 223 – Water & Sewer Capital Fund (utility portion) as they are used in both operations.

Future Operating Budget Impact: None

TECHNOLOGY OVERVIEW

The Village maintains various technology systems and applications that allow departments to function in an efficient and effective manner. The Information Systems (IS) Division is a part of the Administration Department and serves all Village departments. In recent years, the Village has placed an emphasis on utilizing technology to improve service delivery and make internal processes more efficient.

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.

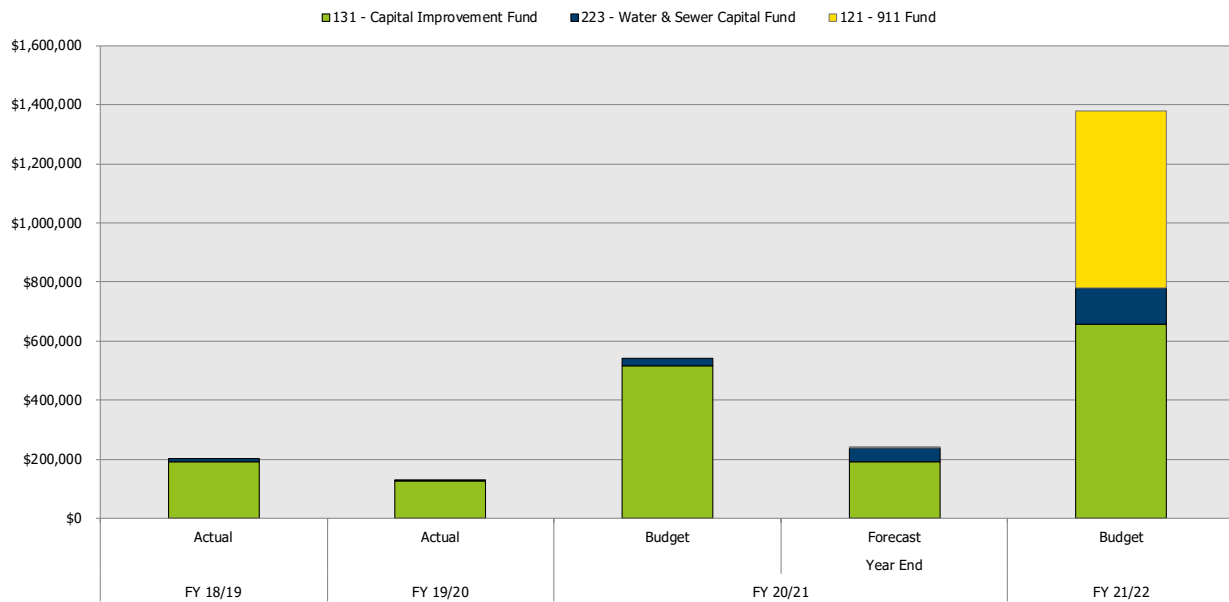
The second broad category is the planned expenditures which break down into department-specific needs and can be more readily attributable to individual departments. These activities include physical security and access controls such as IP cameras and proximity card readers, audio visual equipment and 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.

The following charts illustrate the uses of funds related to technology in FY 2021/2022.

Technology	FY 18/19		FY 19/20		FY 20/21		FY 21/22		\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual		Actual		Budget	Year End Forecast	Budget			
Total Technology Expenditures	\$203,019		\$127,039		\$541,575	\$239,000	\$1,381,250		\$839,675	255.0%
121 - 911 Fund	\$0		\$0		\$0	\$2,000	\$600,000		\$600,000	0.0%
12140300 - 911PDCommunications		494722 - CAD Sys Software/Lic	-	-	-	2,000	600,000		600,000	0.0%
131 - Capital Improvement Fund	\$189,345		\$124,262		\$514,825	\$192,500	\$657,750		\$142,925	127.8%
13100000 - Capital Improvement Fund		475004 - Enterprise Equip&Apps	94,155	86,043	-	-	-		-	0.0%
13100000 - Capital Improvement Fund		475012 - Software Replacement	6,601	2,778	-	-	-		-	0.0%
13100000 - Capital Improvement Fund		475024 - Network Equipment/Applications	-	-	-	21,000	124,250		124,250	0.0%
13100000 - Capital Improvement Fund		475025 - Cyber Security Equip/Apps	-	-	-	71,500	60,000		60,000	0.0%
13100000 - Capital Improvement Fund		475027 - Virtualization & Storage	-	-	-	80,000	90,000		90,000	0.0%
13110100 - CapitalAdministration		473006 - Security Improvements	-	-	20,000	-	-		(20,000)	0.0%
13110100 - CapitalAdministration		475004 - Enterprise Equip&Apps	-	-	46,000	-	-		(46,000)	0.0%
13110100 - CapitalAdministration		475005 - Enterprise Software Sys&Apps	-	-	26,075	-	-		(26,075)	0.0%
13110100 - CapitalAdministration		475009 - Comms Equipment-Capital	-	-	20,000	-	-		(20,000)	0.0%
13110100 - CapitalAdministration		475023 - Audio Visual Equipment	-	-	25,000	5,000	5,000		(20,000)	20.0%
13110100 - CapitalAdministration		475024 - Network Equipment/Applications	-	-	46,000	-	-		(46,000)	0.0%
13110100 - CapitalAdministration		475025 - Cyber Security Equip/Apps	-	-	70,000	-	-		(70,000)	0.0%
13110100 - CapitalAdministration		475026 - Communication Systems&Services	-	-	20,000	-	-		(20,000)	0.0%
13110100 - CapitalAdministration		475028 - Department Software Sys&Apps	-	-	10,000	-	-		(10,000)	0.0%
13140100 - CapitalPDAdministration		473006 - Security Improvements	-	-	-	-	3,500		3,500	0.0%
13140100 - CapitalPDAdministration		475023 - Audio Visual Equipment	-	-	15,000	-	15,000		-	100.0%
13140100 - CapitalPDAdministration		475026 - Communication Systems&Services	-	-	30,000	-	10,000		(20,000)	33.3%
13140100 - CapitalPDAdministration		475027 - Virtualization & Storage	-	-	80,000	-	-		(80,000)	0.0%
13140100 - CapitalPDAdministration		475028 - Department Software Sys&Apps	-	-	45,000	-	350,000		305,000	777.8%
13150100 - CapitalFDAdministration		475026 - Communication Systems&Services	-	-	20,000	-	-		(20,000)	0.0%
13150100 - CapitalFDAdministration		475029 - Department Hardware&Equip	-	-	15,000	-	-		(15,000)	0.0%
13175100 - CapitalPWAdministration		475004 - Enterprise Equip&Apps	-	-	6,000	-	-		(6,000)	0.0%
13175100 - CapitalPWAdministration		475027 - Virtualization & Storage	-	-	16,250	-	-		(16,250)	0.0%
13175150 - CapitalInfrastructure		473006 - Security Improvements	-	-	4,500	-	-		(4,500)	0.0%
13175150 - CapitalInfrastructure		475020 - Data Processing System	4,777	-	-	-	-		-	0.0%
13175150 - CapitalInfrastructure		475021 - Inter/Intra Network Proj	83,812	35,441	-	15,000	-		-	0.0%
223 - Water & Sewer Capital Fund	\$13,674		\$2,778		\$26,750	\$44,500	\$123,500		\$96,750	461.7%
22300000 - Water & Sewer Capital Fund		475024 - Network Equipment/Applications	-	-	-	12,000	16,000		16,000	0.0%
22300000 - Water & Sewer Capital Fund		475027 - Virtualization & Storage	-	-	-	32,500	32,500		32,500	0.0%
22375500 - W&SCapitalPublicWorks		473006 - Security Improvements	-	-	4,500	-	-		(4,500)	0.0%
22375500 - W&SCapitalPublicWorks		475004 - Enterprise Equip&Apps	-	-	6,000	-	-		(6,000)	0.0%
22375500 - W&SCapitalPublicWorks		475012 - Software Replacement	13,674	2,778	-	-	-		-	0.0%
22375500 - W&SCapitalPublicWorks		475027 - Virtualization & Storage	-	-	16,250	-	-		(16,250)	0.0%
22375500 - W&SCapitalPublicWorks		475028 - Department Software Sys&Apps	-	-	-	-	75,000		75,000	0.0%

Technology Spending



911 FUND – 121



Computer Aided Dispatch \$600 thousand: The Village is participating in a multi-agency process led by Lake County to replace its Computer Aided Dispatch system.

Future Operating Budget Impact: The Village may see a substantial reduction in annual Software Maintenance costs depending on the outcome of the final contractual agreements. This benefit is unknown at the time of the budget and no savings have been included in the FY 2021/2022 Budget.

CAPITAL IMPROVEMENT FUND - 131



13100000 Enterprise-Wide Technology \$274 thousand (General Government Portion): Village-Wide technology improvements includes switching and routing equipment, cyber security enhancements and virtualization server environment upgrades.

Future Operating Budget Impact: None



13110100 Administration Technology \$5 thousand: Village Hall Council Chambers is in need of audio and video upgrades. The current system is original to the building and is at the end of its useful life.

Future Operating Budget Impact: None



13140100 Police Department Technology \$378 thousand: Included in Police Department-specific technology is the replacement of the Records Management System in conjunction with the Computer Aided Dispatch mentioned earlier and various video and security upgrades.

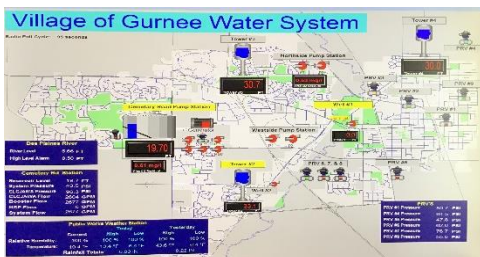
Future Operating Budget Impact: The Village may see a substantial reduction in annual Software Maintenance costs depending on the outcome of the final contractual agreements. This benefit is unknown at the time of the budget and no savings have been included in the FY 2021/2022 Budget.

WATER & SEWER CAPTIAL FUND - 223



22300000 Enterprise-Wide Technology \$49 thousand (Water & Sewer Portion): Village-Wide technology improvements includes switching and routing equipment, cyber security enhancements and virtualization server environment upgrades.

Future Operating Budget Impact: None



22375500 SCADA System Upgrades \$75 thousand: The Supervisory Control and Data Acquisition (SCADA) system operates the mechanical aspects of the water and sewer systems. The Village's first SCADA system was started in 1989 and utilized panel board controls, limited computer controls and telephone line connections. A major revision was undertaken starting in 2000, moving to full computer control and wireless radio connections. Continued updates are needed to stay current on technology and assets.

Future Operating Budget Impact: None

BUILDINGS & IMPROVEMENTS OVERVIEW

The Village is responsible for numerous municipal facilities within its corporate boundaries. Village buildings and grounds must be maintained and periodically upgraded to remain functional and ensure efficient operations. The Village's main facilities include:

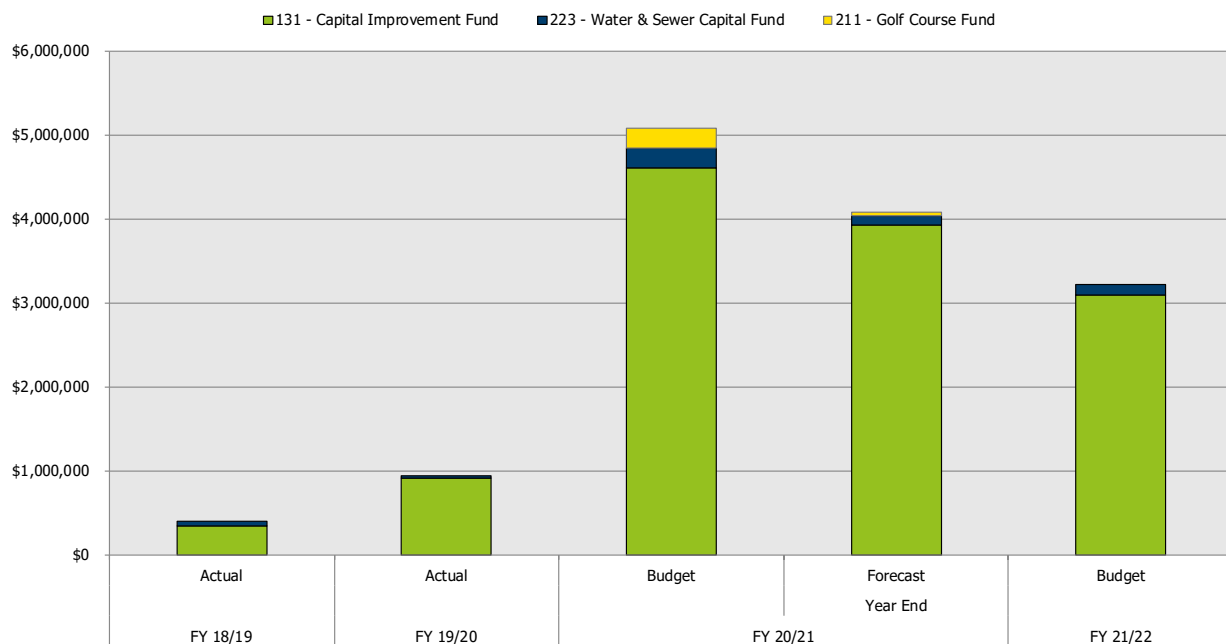
- Village Hall - 325 N. O'Plaine Road
- Fire Station #1 - 4580 Old Grand Avenue
- Fire Station #2 - 6581 Dada Drive
- Fire Station #3 – 5330 Manchester Drive (to be completed in 2021)
- Police Department - 100 N. O'Plaine Road
- Police Department Substation – 6170 Grand Avenue (Gurnee Mills)
- Public Works Facility -1151 Kilbourne Road

The Village also maintains water and sewer pumping stations, Welton Plaza and the Mother Rudd House, a historical landmark in Gurnee which is currently occupied by the Warren Township Historical Society.

The following charts illustrate the uses of funds related to Buildings & Building Improvements in FY 2021/2022.

		FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change	% of Prior
Buildings & Improvements		Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total Buildings & Improvements Expenditures		\$402,288	\$948,140	\$5,081,500	\$4,089,849	\$3,220,000	(\$1,861,500)	63.4%
131 - Capital Improvement Fund		\$349,336	\$919,158	\$4,617,000	\$3,931,361	\$3,095,000	(\$1,522,000)	67.0%
13110100 - CapitalAdministration	473003 - Building Improvements	19,269	141,878	112,500	58,154	55,000	(57,500)	48.9%
13140100 - CapitalPDAdministration	473003 - Building Improvements	114,924	198,843	215,000	107,807	100,000	(115,000)	46.5%
13150100 - CapitalFDAdministration	473003 - Building Improvements	199,072	535,245	4,115,000	50,000	-	(4,115,000)	0.0%
13150100 - CapitalFDAdministration	473008 - Fire Station #3	-	-	-	3,600,000	2,895,000	2,895,000	0.0%
13175100 - CapitalPWAdministration	473003 - Building Improvements	16,070	43,192	174,500	115,400	45,000	(129,500)	25.8%
13175150 - CapitalInfrastructure	473003 - Building Improvements	-	-	-	-	-	-	0.0%
211 - Golf Course Fund		\$0	\$0	\$235,000	\$48,488	\$0	(\$235,000)	0.0%
21113000 - GolfAdministration	473003 - Building Improvements	-	-	25,000	49	-	(25,000)	0.0%
21113000 - GolfAdministration	474006 - Golf Course Improvements	-	-	210,000	48,439	-	(210,000)	0.0%
223 - Water & Sewer Capital Fund		\$52,953	\$28,982	\$229,500	\$110,000	\$125,000	(\$104,500)	54.5%
22375500 - W&SCapitalPublicWorks	473003 - Building Improvements	52,953	28,982	229,500	110,000	125,000	(104,500)	54.5%

Buildings & Improvements Spending



BUILDINGS & IMPROVEMENTS DETAIL

CAPITAL IMPROVEMENT FUND – 131



Administration \$55 thousand: Buildings improvements in the Administration Department for FY 2021/2022 include construction of a monopole on Cemetery Road to enhance connectivity between Village buildings and dispatch partners (split 50/50 with Water & Sewer).

Future Operating Budget Impact: None



Police Department \$100 thousand: The Police Department was built in 2004 and is occupied 24 hours a day 7 days a week. As such, wear and tear happens more rapidly. The Building is in need of various HVAC, fire protection and indoor air quality updates. The Veterans Memorial is also in need of stonework repair.

Future Operating Budget Impact: None



Fire Department \$2.9 million: \$2.9 million is included for the completion of Fire Station #3. The FY 2021/2022 budget also includes furniture, fixtures and equipment as well as the first year of debt service.

Future Operating Budget Impact: Operating costs to staff and operate a third fire Station have been included in the FY 2021/2022 budget. Staffing for the Station has been in place since FY 2019/2020 and offset by a grant. Equipment will be dispersed from other locations and building maintenance absorbed in the existing contract.



PW Facility \$45 thousand & \$125 thousand (223 – Water & Sewer capital Fund): The Public Works facility is in need of repairs to doors, floor drains and roofing at a well house. Also included is the other half of the Cemetery Road monopole. Some of these expenditures are split between the streets and utility in funds 131 – Capital Improvement Fund and 223 – Water & Sewer Capital Improvement Fund.

Future Operating Budget Impact: None

WATER & SEWER SYSTEM OVERVIEW

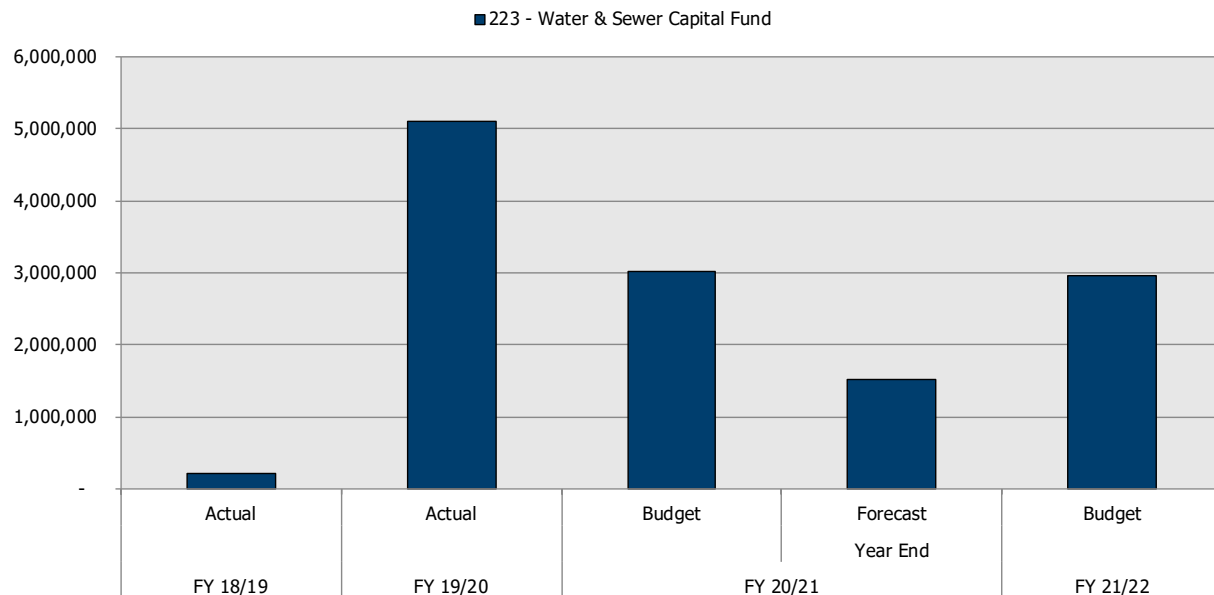
The Village of Gurnee's original water system was put into operation in 1960. From 1960 to 1990, the Village's water distribution system increased from 13.9 miles to 73.7 miles. This represents a five-fold increase during the thirty-year time frame. From 1990 to present, the system has more than doubled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

The Village of Gurnee's sanitary sewer system was originally constructed in the mid-1960's in conjunction with the water system. The system totaled 88,680 lineal feet (16.8 miles). Today, the sanitary sewer system is a combination of gravity lines, force mains and lift stations. There are 81 miles of gravity sanitary sewer and 2.8 miles of force main sanitary sewer. Currently, there are eight sanitary sewer lift stations in operation. The lift stations along with the force mains are able to service parts of the community that would otherwise be unable to obtain sanitary service by gravity due to the topography of the land and depth of the sanitary sewer system. All municipal wastewater is conveyed through Village-owned and maintained sanitary sewer mains. The wastewater is then routed to either the Lake County Public Works (LCPW) transmission main on the west side of Interstate 94 or to the North Shore Water Reclamation District (NSWRD) transmission main on the east side of the Interstate 94.

The following charts illustrate the uses of funds related to the Water & Sewer Systems in FY 2021/2022.

Water & Sewer System	FY 18/19	FY 19/20	FY 20/21		FY 21/22	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total Water & Sewer System Expenditures	\$215,621	\$5,102,503	\$3,015,000	\$1,510,956	\$2,954,580	(\$60,420)	98.0%
223 - Water & Sewer Capital Fund	215,621	\$5,102,503	\$3,015,000	\$1,510,956	\$2,954,580	(\$60,420)	98.0%
472003 - Utility Improvement	1,034	1,816,617	2,130,000	1,000,000	2,689,580	559,580	126.3%
472004 - Engineering Studies	58,221	-	260,000	-	40,000	(220,000)	15.4%
472005 - Sanitary Sewer Repair	154,626	5,000	-	-	-	-	0.0%
472012 - Knowles Rd. Water Tower	(11,017)	3,275,076	400,000	505,956	-	(400,000)	0.0%
475022 - Scada System	12,757	5,810	225,000	5,000	225,000	-	100.0%

Water & Sewer System Spending



WATER & SEWER SYSTEM DETAIL

WATER & SEWER CAPITAL FUND – 223



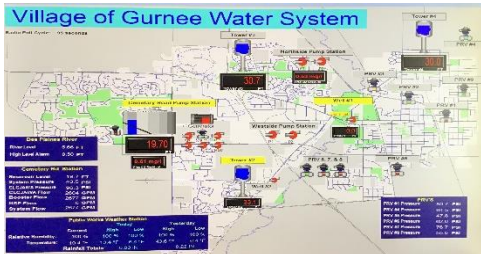
Utility Improvement \$2.7 million: The FY 2021/2022 budget includes watermain replacement on Old Grand Avenue (Phase 2), Waveland Avenue and the intersection of Washington & Hunt Club. Also included is control panel upgrades at four lift stations and generator replacement.

Future Operating Budget Impact: None



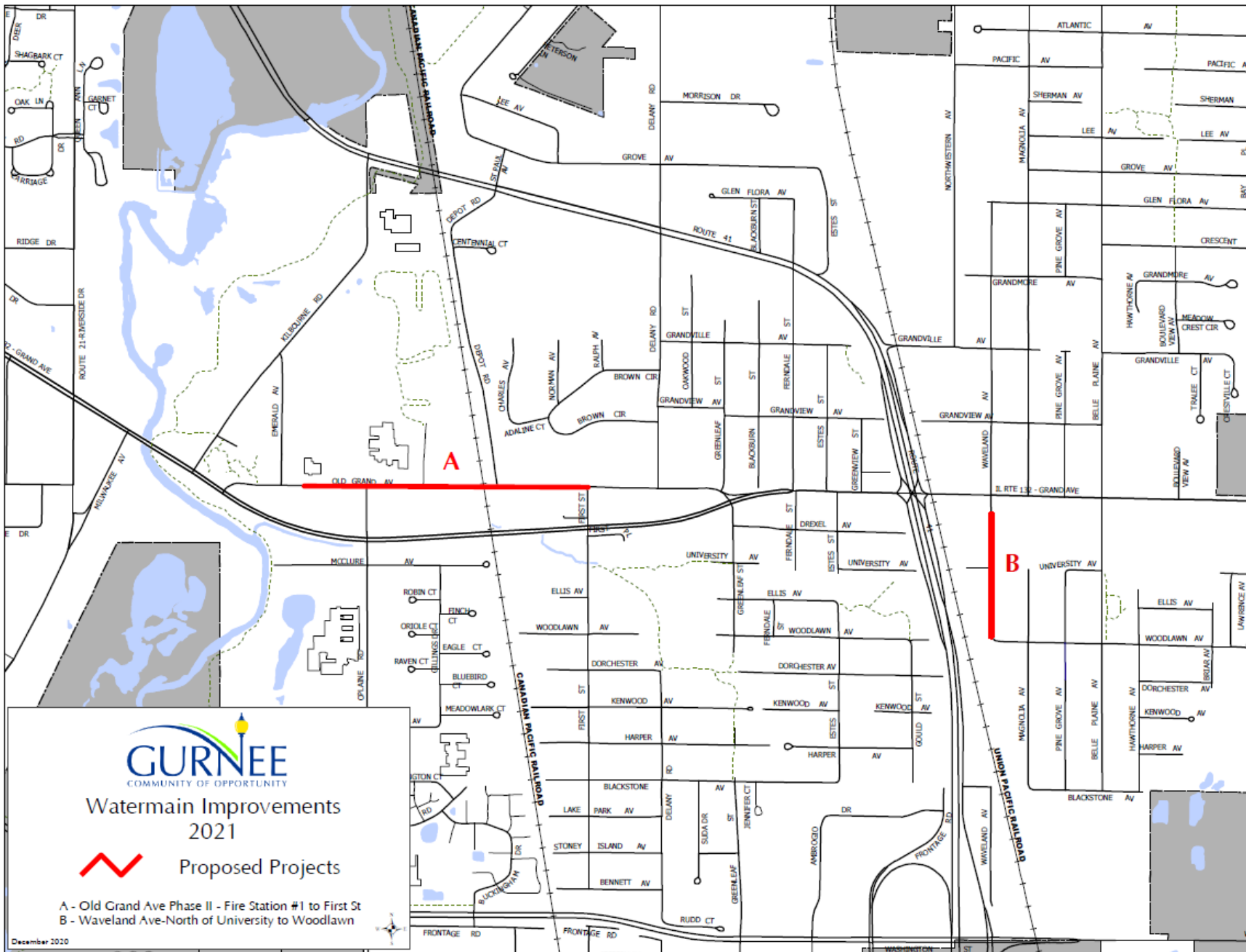
Engineering Studies \$40 thousand: Included in the FY 2021/2022 budget is engineering for the design of the FY 2022/2023 watermain program.

Future Operating Budget Impact: None



radio connections. Continued updates are needed to stay current on technology and assets and optimize the system.

Future Operating Budget Impact: None



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SECTION VIII – LINE ITEM BUDGET

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Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
110 - General Fund	(579,485)	1,229,485	(1,030,840)	2,914,157	(0)	(2,977,951)	0.0%
Revenue	(42,364,155)	(42,106,399)	(43,314,137)	(35,595,096)	(41,225,441)	(2,004,395)	0.0%
11010100 - GenAdministration	(33,351,237)	(32,953,571)	(33,903,586)	(26,531,532)	(32,276,713)	(1,716,873)	0.0%
30 - Major Revenues	(29,700,353)	(29,191,785)	(30,225,000)	(22,230,000)	(28,209,000)	(2,106,000)	-55.8%
331301 - SALES TAX	(12,812,119)	(12,491,270)	(12,750,000)	(10,715,000)	(12,203,750)	(546,250)	-4.3%
331302 - LOCAL USE TAX	(952,796)	(1,095,105)	(1,100,000)	(1,400,000)	(1,390,000)	200,000	18.2%
331303 - HOME RULE SALES TAX	(4,641,834)	(4,424,707)	(4,550,000)	(3,575,000)	(4,340,000)	(210,000)	-4.6%
331601 - AMUSEMENT TAX	(3,302,382)	(3,594,510)	(3,550,000)	(625,000)	(2,931,250)	(618,750)	-17.4%
331607 - HOTEL TAX	(1,944,856)	(1,764,614)	(2,150,000)	(500,000)	(1,475,000)	(675,000)	-31.4%
331609 - FOOD & BEVERAGE TAX	(2,030,863)	(1,918,376)	(2,025,000)	(1,230,000)	(1,807,500)	(217,500)	-10.7%
331801 - TELECOM MAINTENANCE FEE	(975,977)	(819,124)	(700,000)	(735,000)	(661,500)	(38,500)	-5.5%
333501 - STATE INCOME TAX	(3,039,525)	(3,084,079)	(3,400,000)	(3,450,000)	(3,400,000)	-	0.0%
31 - Taxes	(1,650,414)	(1,685,913)	(1,745,000)	(1,183,000)	(1,440,000)	(305,000)	-61.2%
331106 - ROAD & BRIDGE	(541,325)	(705,309)	(650,000)	(443,000)	(500,000)	(150,000)	-23.1%
331608 - RESORT TAX	(355,433)	(340,725)	(425,000)	(100,000)	(300,000)	(125,000)	-29.4%
331802 - CABLE FRANCHISE	(636,380)	(524,607)	(550,000)	(525,000)	(525,000)	(25,000)	-4.5%
331803 - ALARM FRANCHISE	(117,275)	(115,273)	(120,000)	(115,000)	(115,000)	(5,000)	-4.2%
32 - Licenses & Permits	(387,347)	(387,018)	(385,000)	(350,000)	(350,000)	(35,000)	-18.2%
332101 - LIQUOR LICENSE	(100,775)	(109,000)	(110,000)	(100,000)	(100,000)	(10,000)	-9.1%
332102 - BUSINESS LICENSES	(286,572)	(278,018)	(275,000)	(250,000)	(250,000)	(25,000)	-9.1%
33 - Intergovernmental	(115,792)	(193,968)	(148,536)	(1,552,079)	(149,950)	1,414	0.0%
333104 - HHS FEDERAL GRANT	-	(34,798)	-	-	-	-	0.0%
333406 - COMM&ECON ENERGY EFFICIEN	(21,011)	(12,071)	-	-	-	-	0.0%
333412 - LAKE COUNTY GRANT	-	-	-	(1,405,129)	-	-	0.0%
333502 - REPLACEMENT TAX	(92,858)	(145,144)	(120,000)	(120,000)	(120,000)	-	0.0%
333509 - CANNABIS TAX	-	-	(25,036)	(25,000)	(28,000)	2,964	11.8%
333703 - NSWRD INFORMATION	(1,924)	(1,955)	(3,500)	(1,950)	(1,950)	(1,550)	-44.3%
34 - Charges for Services	(918,795)	(879,993)	(775,050)	(882,913)	(799,200)	24,150	529.1%
334107 - MAPS	(75)	(45)	(50)	(50)	(50)	-	0.0%
334108 - ORDINANCES	(130)	(248)	(500)	(500)	(500)	-	0.0%
334109 - MISC. OTHER CHARGES	18,430	(67,382)	(10,000)	(160,000)	(60,000)	50,000	500.0%
334111 - TOWER/ANTENNAE LEASE	(264,875)	(133,357)	(55,000)	(8,942)	(9,000)	(46,000)	-83.6%
334112 - MISCELLANEOUS SERVICES	6,824	51	(50)	(50)	(50)	-	0.0%
334113 - REIMBURSEABLE CHARGES	(11,691)	(1,248)	(10,000)	(12,000)	(10,000)	-	0.0%
334114 - ADMINISTRATIVE FEES W/S	(659,200)	(675,680)	(695,950)	(695,950)	(715,000)	19,050	2.7%
334115 - PACE AD REV SHARE	(1,029)	-	(1,000)	(2,077)	(2,100)	1,100	110.0%
334401 - RECYCLING REVENUE	(7,050)	(2,085)	(2,500)	(3,344)	(2,500)	-	0.0%
35 - Fines & Forfeitures	(3,319)	(7,576)	(3,000)	(5,000)	(5,000)	2,000	0.0%
335109 - LIQUOR LICENSE VIOLATIONS	(2,750)	(750)	(500)	-	-	(500)	-100.0%
335116 - TAX PENALTIES - LOCAL IMPOSED	(569)	(6,826)	(2,500)	(5,000)	(5,000)	2,500	100.0%
36 - Invests & Contribs	(504,297)	(449,708)	(502,000)	(263,540)	(282,000)	(220,000)	0.0%
336101 - INTEREST INCOME	(310,896)	(294,285)	(350,000)	(40,000)	(100,000)	(250,000)	-71.4%
336102 - INTEREST ON INVESTMENTS	(193,401)	(155,423)	(150,000)	(180,000)	(180,000)	30,000	20.0%
336201 - RENTAL INCOME	-	-	-	(39,200)	-	-	0.0%
336401 - CONTRIBUTIONS	-	-	-	(2,340)	-	-	0.0%
336403 - PARKWAY TREE PROGRAM	-	-	(2,000)	(2,000)	(2,000)	-	0.0%
39 - Other Sources	(70,920)	(157,611)	(120,000)	(65,000)	(1,041,563)	921,563	0.0%
339601 - INSURANCE PROCEEDS	-	(2,493)	-	-	-	-	0.0%
339602 - REIMBURSE DAMAGE TO VLG PROP	(27,342)	(39,504)	(20,000)	(15,000)	(20,000)	-	0.0%
339603 - WORK COMP REIMBURSEMENTS	(43,578)	(115,614)	(100,000)	(50,000)	(100,000)	-	0.0%
339604 - USE OF RESERVES	-	-	-	-	(921,563)	921,563	0.0%
11020100 - GenCDPlanBuild	(722,174)	(501,470)	(724,600)	(849,950)	(773,500)	48,900	0.0%
30 - Major Revenues	(672,429)	(484,400)	(700,000)	(800,000)	(725,000)	25,000	3.6%
332201 - GENERAL BUILDING PERMITS	(672,429)	(484,400)	(700,000)	(800,000)	(725,000)	25,000	3.6%
32 - Licenses & Permits	(35,025)	(3,250)	(10,100)	(35,450)	(34,000)	23,900	0.0%
332206 - FIRE IMPACT	(4,275)	(450)	-	(500)	-	-	0.0%
332207 - POLICE & PUBLIC WORKS	(12,350)	(1,300)	-	(650)	-	-	0.0%
332208 - TRAFFIC	(18,150)	(1,100)	(10,000)	(34,000)	(34,000)	24,000	240.0%
332222 - BURN PERMITS	(250)	(400)	(100)	(300)	-	(100)	-100.0%
34 - Charges for Services	(14,720)	(13,820)	(14,500)	(14,500)	(14,500)	-	0.0%
334208 - ELEVATOR INSPECTION	(14,720)	(13,820)	(14,500)	(14,500)	(14,500)	-	0.0%
11020200 - GenCDEngineering	(4,924)	(6,040)	(2,000)	(2,000)	(2,000)	-	0.0%
34 - Charges for Services	(4,924)	(6,040)	(2,000)	(2,000)	(2,000)	-	0.0%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
334102 - ENGINEERING FEES	(4,924)	(6,040)	(2,000)	(2,000)	(2,000)	-	0.0%
11040100 - GenPDAdministration	(2,900,867)	(2,602,624)	(2,551,100)	(2,056,150)	(2,148,945)	(227,855)	0.0%
32 - Licenses & Permits	(200)	(582)	(200)	-	-	(200)	-100.0%
332203 - VEHICLE LICENSES	(200)	(582)	(200)	-	-	(200)	-100.0%
33 - Intergovernmental	(73,172)	(49,216)	(45,450)	(31,053)	(39,900)	(5,550)	30.6%
333402 - TOBACCO GRANT	(3,465)	(2,585)	(2,500)	(2,300)	(2,300)	(200)	-8.0%
333403 - TRAFFIC & SEAT BELT GRANT	(20,012)	(23,166)	(20,000)	(15,100)	(19,600)	(400)	-2.0%
333408 - POLICE VEST GRANT	(5,280)	(851)	(3,950)	(4,775)	(9,900)	5,950	150.6%
333416 - CHILD PASSENGER SAFETY GRANT	-	(12,619)	(10,000)	-	-	(10,000)	-100.0%
333702 - K-9 PROGRAM GRANT	(44,415)	(9,995)	(9,000)	(8,878)	(8,100)	(900)	-10.0%
34 - Charges for Services	(663,813)	(781,495)	(743,950)	(612,727)	(589,045)	19,395	0.0%
334203 - OFF DUTY POLICE	(343,377)	(336,915)	(352,635)	(475,000)	(287,730)	19,395	5.5%
334207 - SCHOOL RESOURCE OFFICER	(308,143)	(430,345)	(350,000)	(101,412)	(260,000)	-	0.0%
334210 - POLICE CHARGES	(12,294)	(14,135)	(12,500)	(7,500)	(12,500)	-	0.0%
334212 - CITIZEN POLICE ACADEMY	-	(100)	-	-	-	-	0.0%
334213 - POLICE EXPLORERS	-	-	(28,815)	(28,815)	(28,815)	-	0.0%
35 - Fines & Forfeitures	(2,158,432)	(1,766,331)	(1,756,500)	(1,407,250)	(1,515,000)	(241,500)	0.0%
335101 - COURT FINES	(327,012)	(317,940)	(330,000)	(250,000)	(300,000)	(30,000)	-9.1%
335102 - DUI FINES	(25,662)	(21,906)	(26,000)	(13,750)	(20,000)	(6,000)	-23.1%
335103 - PRISON REVIEW AGENCY	(30,847)	(15,725)	(27,000)	(13,000)	(19,000)	(8,000)	-29.6%
335105 - PARKING FINES	(64,961)	(36,384)	(54,000)	(30,000)	(35,000)	(19,000)	-35.2%
335106 - IDROP COLLECTION REVENUE	(33,923)	(41,863)	(75,000)	(51,000)	(45,000)	(30,000)	-40.0%
335108 - ALARM FINES	(4,285)	(13,790)	(4,500)	(7,000)	(6,000)	1,500	33.3%
335110 - IMPOUNDMENT FINE	(160,500)	(148,250)	(160,000)	(120,000)	(150,000)	(10,000)	-6.3%
335111 - RED LIGHT ENFORCEMENT	(1,282,654)	(989,442)	(1,000,000)	(900,000)	(900,000)	(100,000)	-10.0%
335112 - ORDINANCE VIOLATION FINES	-	-	(80,000)	(22,500)	(40,000)	(40,000)	-50.0%
335113 - CODE ENFORCEMNT VIOLATION	(92,285)	(65,720)	-	-	-	-	0.0%
335115 - COLLECTIONS	(136,302)	(115,310)	-	-	-	-	0.0%
36 - Invests & Contribs	(5,250)	(5,000)	(5,000)	(5,120)	(5,000)	-	0.0%
336409 - POLICE MISC. CONTRIBUTION	(5,250)	(5,000)	(5,000)	(5,120)	(5,000)	-	0.0%
11040200 - GenPDCommunications	(988,590)	(1,008,379)	(1,015,980)	(1,011,329)	(1,118,454)	102,474	0.0%
33 - Intergovernmental	-	-	-	-	(96,350)	96,350	0.0%
333001 - JETSB CONTRIBUTION - GURNEE	-	-	-	-	(96,350)	96,350	0.0%
34 - Charges for Services	(988,590)	(1,008,379)	(1,015,980)	(1,011,329)	(1,022,104)	6,124	3.5%
334202 - NEWPORT FIRE PHONE	(42,740)	(44,030)	(45,360)	(45,360)	(45,360)	-	0.0%
334214 - DISPATCH SERVICES - ZION	(893,375)	(910,349)	(915,000)	(910,349)	(919,454)	4,454	0.5%
334215 - DISPATCH SERVICES - BP FIRE	(52,475)	(54,000)	(55,620)	(55,620)	(57,290)	1,670	3.0%
11050100 - GenFDAdministration	(4,308,691)	(4,941,779)	(5,040,650)	(5,068,577)	(4,835,830)	(204,820)	0.0%
33 - Intergovernmental	-	(471,031)	(500,000)	(500,000)	(240,000)	(260,000)	-52.0%
333103 - SAFER GRANT	-	(471,031)	(500,000)	(500,000)	(240,000)	(260,000)	-52.0%
34 - Charges for Services	(4,299,813)	(4,464,998)	(4,535,650)	(4,563,577)	(4,590,830)	55,180	0.0%
334201 - WARREN FIRE DISTRICT	(3,037,952)	(3,095,673)	(3,198,150)	(3,198,150)	(3,233,330)	35,180	1.1%
334204 - FIRE DEPT CHARGES	(3,327)	(2,506)	(2,500)	(1,740)	(2,500)	-	0.0%
334205 - NON RESIDENT	(508,312)	(542,440)	(550,000)	(569,589)	(550,000)	-	0.0%
334206 - RESIDENT RESCUE	(727,356)	(711,862)	(675,000)	(664,098)	(675,000)	-	0.0%
334211 - FIRE CHARGES	(16,759)	-	-	-	-	-	0.0%
334216 - FIRE COST RECOVERY	(6,107)	(111,750)	(110,000)	(60,000)	(60,000)	(50,000)	-45.5%
334217 - GEMT AMBULANCE PROGRAM	-	(767)	-	(70,000)	(70,000)	70,000	0.0%
36 - Invests & Contribs	(8,878)	(5,750)	(5,000)	(5,000)	(5,000)	-	0.0%
336408 - FIRE DEPT DONATIONS	(8,878)	(5,750)	(5,000)	(5,000)	(5,000)	-	0.0%
11050500 - GenFDForeignFire	(63,661)	(71,221)	(71,221)	(75,558)	(70,000)	(1,221)	-1.7%
31 - Taxes	(63,661)	(71,221)	(71,221)	(75,558)	(70,000)	(1,221)	-1.7%
331804 - FOREIGN FIRE INSURANCE	(63,661)	(71,221)	(71,221)	(75,558)	(70,000)	(1,221)	-1.7%
11075100 - GenPWAdministration	(9,364)	(6,443)	(5,000)	-	-	(5,000)	-100.0%
34 - Charges for Services	(9,364)	(6,443)	(5,000)	-	-	(5,000)	-100.0%
334110 - PUBLIC WORKS CHARGES	(9,364)	(6,443)	(5,000)	-	-	(5,000)	-100.0%
11075200 - GenPWVehMaint	(14,647)	(14,873)	-	-	-	-	0.0%
34 - Charges for Services	(14,647)	(14,873)	-	-	-	-	0.0%
334117 - FUEL SURCHARGE	(14,647)	(14,873)	-	-	-	-	0.0%
Expense	41,784,669	43,335,885	42,283,297	38,509,253	41,225,441	(973,556)	0.0%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
11010100 - GenAdministration	1,761,669	1,787,695	1,943,929	1,757,199	1,831,138	(112,791)	0.0%
41 - Salaries & Wages	999,146	1,062,430	1,131,580	1,023,101	1,126,604	(4,976)	-52.7%
411001 - SALARIES-REGULAR	883,995	923,428	997,800	901,760	1,009,104	11,304	1.1%
411002 - SALARIES-PART TIME	57,549	84,486	76,180	80,930	60,000	(16,180)	-21.2%
411004 - SALARIES ELECTED	37,404	37,199	37,200	18,600	37,200	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	16,316	13,211	15,000	17,411	15,000	-	0.0%
411008 - LONGEVITY	2,200	2,300	2,300	2,700	2,700	400	17.4%
411015 - BOARD & COMMISSIONS	1,295	1,750	2,100	1,200	2,100	-	0.0%
413001 - OVERTIME	386	56	1,000	500	500	(500)	-50.0%
42 - Employee Benefits	398,591	320,237	392,090	352,808	379,714	(12,376)	0.0%
421001 - MEDICAL INSURANCE	166,841	(3,258)	154,975	141,670	143,693	(11,282)	-7.3%
421002 - DENTAL INSURANCE	7,925	8,135	9,124	7,850	7,843	(1,281)	-14.0%
421003 - LIFE INSURANCE	1,273	1,428	1,327	1,470	1,450	123	9.3%
421005 - MEDICAL INSURANCE - IBNR	-	113,554	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	56,497	55,284	65,641	53,000	62,801	(2,840)	-4.3%
422002 - MEDICARE	14,960	14,684	16,477	14,500	15,638	(839)	-5.1%
423001 - IL MUNIC RETIREMENT FUND	114,859	109,187	122,759	112,600	118,372	(4,387)	-3.6%
424001 - TUITION REIMBURSEMENT	2,583	-	-	-	9,500	9,500	0.0%
425001 - UNEMPLOYMENT INSURANCE	12,555	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	8,995	9,090	9,500	9,431	8,680	(820)	-8.6%
429001 - WELLNESS PROGRAM	175	175	300	300	250	(50)	-16.7%
429002 - EMPLOYEE AWARDS/RECOG	962	578	1,000	1,000	500	(500)	-50.0%
429003 - EMPLOYEE ASSISTANCE	165	165	187	187	187	-	0.0%
429011 - AUTO ALLOWANCE	10,800	11,216	10,800	10,800	10,800	-	0.0%
43 - Prof & Tech Services	229,605	246,109	247,645	201,510	191,600	(56,045)	-167.9%
433001 - GENERAL LEGAL SERVICE	100,904	102,024	102,000	102,000	102,000	-	0.0%
433004 - LABOR ATTORNEY	3,527	529	1,500	1,500	1,000	(500)	-33.3%
433005 - AUDIT FEES	20,335	33,445	35,545	27,160	28,050	(7,495)	-21.1%
433006 - FINANCIAL SERVICES	22,205	106,641	75,250	67,500	27,450	(47,800)	-63.5%
433010 - CONSULTING SERVICES	78,367	-	30,000	-	30,000	-	0.0%
433018 - PERSONNEL TESTING	126	15	500	500	250	(250)	-50.0%
434002 - CODIFICATION SERVICE	4,142	3,455	2,850	2,850	2,850	-	0.0%
44 - Contractual Services	49,553	66,321	87,388	87,388	57,915	(29,473)	-122.0%
443001 - CLOUD & NETWORK SERVICES	4,344	7,194	41,485	41,485	14,630	(26,855)	-64.7%
443004 - COMPUTER HARDWARE MAINT	3,310	3,653	4,150	4,150	3,580	(570)	-13.7%
443005 - COMP SOFTWARE MAINTENANCE	32,261	46,960	32,780	32,780	33,635	855	2.6%
443006 - TELECOM MAINTENANCE	1,960	1,271	1,425	1,425	1,290	(135)	-9.5%
444202 - OFFICE MACHINE RENTAL	7,679	7,243	7,548	7,548	4,780	(2,768)	-36.7%
45 - Other Cont. Services	70,540	78,830	57,600	72,316	59,605	2,005	-233.3%
450003 - PRINTING & PUBLISHING SERVICES	1,227	1,290	1,400	1,885	1,400	-	0.0%
450004 - MISC SERVICES	226	167	500	525	500	-	0.0%
450006 - RECORDING FEES	50	270	550	550	550	-	0.0%
450017 - BANK CHARGES	26,011	37,640	15,000	35,000	25,000	10,000	66.7%
452001 - LIABILITY INSURANCE	18,875	19,146	19,900	19,756	18,180	(1,720)	-8.6%
452004 - OFFICIAL BONDS	1,630	1,600	1,600	1,600	1,600	-	0.0%
453004 - TELEPHONE SERVICE	2,732	2,837	2,200	3,000	3,000	800	36.4%
453006 - MOBILE PHONE	2,484	2,527	2,400	2,400	2,400	-	0.0%
454001 - PUBLIC RELATIONS	-	658	750	250	750	-	0.0%
458001 - TRAINING & SCHOOLS	3,353	1,945	4,000	1,000	1,000	(3,000)	-75.0%
458002 - MEETING AND CONVENTION	2,469	3,508	3,200	1,000	1,000	(2,200)	-68.8%
458003 - DUES & SUBSCRIPTIONS	10,736	6,048	4,550	4,550	4,000	(550)	-12.1%
458004 - CAR EXPENSE/MILEAGE REIMB	489	573	750	-	-	(750)	-100.0%
458005 - INFO SYSTEMS TRAINING	258	621	800	800	225	(575)	-71.9%
46 - Supplies	14,233	13,768	27,625	20,075	15,700	(11,925)	-201.2%
461001 - OFFICE SUPPLIES	3,921	5,615	4,000	4,600	4,600	600	15.0%
461002 - COPIER/FAX SUPPLIES	198	419	800	150	400	(400)	-50.0%
461003 - COMPUTER SUPPLIES	248	818	1,000	500	1,000	-	0.0%
461004 - PRINTING & PUBLISHING SUPPLIES	1,701	-	2,000	2,000	2,000	-	0.0%
461005 - POSTAGE	3,707	1,902	3,500	3,500	3,500	-	0.0%
465003 - OFFICE FURNITURE	430	485	1,500	1,500	1,000	(500)	-33.3%
465004 - COMPUTER HARDWARE	3,200	3,837	4,125	4,125	2,500	(1,625)	-39.4%
465005 - COMPUTER SOFTWARE	829	691	10,700	3,700	700	(10,000)	-93.5%
11010200 - GenAdminInfoSys	776,876	780,312	1,040,858	782,084	931,224	(109,634)	2.1%
41 - Salaries & Wages	464,690	487,798	622,415	464,586	579,248	(43,167)	-100.3%
411001 - SALARIES-REGULAR	400,335	414,235	539,715	410,940	525,948	(13,767)	-2.6%
411002 - SALARIES-PART TIME	30,076	38,268	52,100	27,600	35,000	(17,100)	-32.8%
411005 - SALARIES-SICK LV BUYBACK	6,785	9,274	10,000	9,246	10,000	-	0.0%
411008 - LONGEVITY	3,000	3,100	3,100	3,300	3,300	200	6.5%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
413001 - OVERTIME	24,493	22,922	17,500	13,500	5,000	(12,500)	-71.4%
42 - Employee Benefits	168,202	162,406	213,813	168,437	181,296	(32,517)	-57.8%
421001 - MEDICAL INSURANCE	68,932	65,727	85,917	71,070	71,301	(14,616)	-17.0%
421002 - DENTAL INSURANCE	1,678	1,759	2,195	1,700	1,695	(500)	-22.8%
421003 - LIFE INSURANCE	620	686	790	690	769	(21)	-2.7%
422001 - SOCIAL SECURITY	28,659	28,525	37,991	27,500	35,398	(2,593)	-6.8%
422002 - MEDICARE	6,946	6,922	8,974	6,600	8,294	(680)	-7.6%
423001 - IL MUNIC RETIREMENT FUND	54,027	51,223	70,017	53,000	56,506	(13,511)	-19.3%
426001 - WORKERS COMP INSURANCE	6,702	6,866	7,200	7,148	6,580	(620)	-8.6%
429001 - WELLNESS PROGRAM	125	100	140	140	140	-	0.0%
429003 - EMPLOYEE ASSISTANCE	88	91	89	89	113	24	27.0%
429004 - CLOTHING ALLOWANCE	225	300	300	300	300	-	0.0%
429011 - AUTO ALLOWANCE	200	208	200	200	200	-	0.0%
43 - Prof & Tech Services	112,397	90,270	147,650	106,100	115,600	(32,050)	250.1%
433010 - CONSULTING SERVICES	22,933	200	55,000	15,000	35,000	(20,000)	-36.4%
433018 - PERSONNEL TESTING	70	600	150	600	600	450	300.0%
434001 - TEMPORARY EMPLOYMENT	89,394	89,470	92,500	90,500	80,000	(12,500)	-13.5%
44 - Contractual Services	19,701	24,484	26,665	24,102	26,335	(330)	-15.0%
443001 - CLOUD & NETWORK SERVICES	3,975	5,597	5,970	5,701	6,520	550	9.2%
443004 - COMPUTER HARDWARE MAINT	4,044	7,277	7,050	5,978	6,230	(820)	-11.6%
443005 - COMP SOFTWARE MAINTENANCE	10,582	10,680	12,520	11,699	12,610	90	0.7%
443006 - TELECOM MAINTENANCE	1,101	930	1,125	724	975	(150)	-13.3%
45 - Other Cont. Services	6,674	6,175	11,740	8,480	11,920	180	-32.2%
450003 - PRINTING & PUBLISHING SERVICES	74	-	80	75	80	-	0.0%
452001 - LIABILITY INSURANCE	1,149	1,257	1,400	1,390	1,280	(120)	-8.6%
453006 - MOBILE PHONE	2,513	2,673	3,335	3,600	3,660	325	9.7%
453010 - MOBILE DATA SERVICE	670	769	700	670	700	-	0.0%
458002 - MEETING AND CONVENTION	275	691	1,150	300	1,150	-	0.0%
458003 - DUES & SUBSCRIPTIONS	136	531	500	491	500	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	22	-	75	25	50	(25)	-33.3%
458005 - INFO SYSTEMS TRAINING	1,836	253	4,500	1,929	4,500	-	0.0%
46 - Supplies	5,212	9,179	18,575	10,379	16,825	(1,750)	-42.7%
461001 - OFFICE SUPPLIES	30	66	50	50	50	-	0.0%
461003 - COMPUTER SUPPLIES	547	413	550	450	450	(100)	-18.2%
461012 - SMALL TOOLS	419	9	1,250	271	1,250	-	0.0%
465003 - OFFICE FURNITURE	-	-	6,500	700	6,500	-	0.0%
465004 - COMPUTER HARDWARE	3,388	7,055	6,725	5,683	5,075	(1,650)	-24.5%
465005 - COMPUTER SOFTWARE	829	1,636	3,500	3,225	3,500	-	0.0%
11012100 - GenAdminPubInfo	48,508	56,170	71,639	42,371	58,266	(13,373)	0.0%
43 - Prof & Tech Services	250	810	2,500	500	500	(2,000)	-80.0%
433010 - CONSULTING SERVICES	250	810	2,500	500	500	(2,000)	-80.0%
44 - Contractual Services	6,967	7,776	21,473	7,991	16,672	(4,801)	-22.4%
443001 - CLOUD & NETWORK SERVICES	6,967	7,776	21,473	7,991	16,672	(4,801)	-22.4%
45 - Other Cont. Services	40,947	42,821	45,116	31,330	38,544	(6,572)	0.0%
450004 - MISC SERVICES	6,050	7,575	7,200	7,200	7,200	-	0.0%
450013 - SERVICE CHARGE	1,130	1,130	1,130	1,130	1,130	-	0.0%
454001 - PUBLIC RELATIONS	33,747	34,116	36,786	23,000	30,214	(6,572)	-17.9%
455002 - ANNUAL REPORT	20	-	-	-	-	-	0.0%
46 - Supplies	344	4,764	2,550	2,550	2,550	-	0.0%
461010 - SPECIALTY SUPPLIES	11	-	50	50	50	-	0.0%
465006 - COMMUNICATIONS EQUIPMENT	333	4,764	2,500	2,500	2,500	-	0.0%
11016000 - GenAdminContObligation	4,674,457	5,309,268	1,992,950	1,028,994	1,722,417	(270,533)	0.0%
45 - Other Cont. Services	56,716	65,455	62,000	67,271	68,000	6,000	50.0%
450016 - PROPERTY TAXES	-	11,793	12,000	17,271	18,000	6,000	50.0%
454002 - MARKETING EXPENSE	56,716	53,662	50,000	50,000	50,000	-	0.0%
49 - Other Financing Uses	4,617,741	5,243,813	1,930,950	961,723	1,654,417	(276,533)	0.0%
491001 - COMMUNITY EVENTS	11,980	5,521	20,000	-	-	(20,000)	-100.0%
491002 - GURNEE DAYS	16,000	15,000	15,000	-	15,000	-	0.0%
491003 - CONVENTION BUR CONTRIB	190,000	174,672	190,000	75,000	130,000	(60,000)	-31.6%
491004 - QUASI GOVERNMENT DUES	16,580	21,537	27,750	5,000	27,750	-	0.0%
491005 - DEPARTMENT CONTINGENCY	7,159	85,605	55,000	(50,000)	30,000	(25,000)	-45.5%
491006 - PARK AQUATIC CENTER AGRMT	388,688	251,813	-	-	-	-	0.0%
491009 - EMERGENCY EVENT	-	65,167	-	25,000	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
493006 - CAPITAL IMPROVEMENT FUND	1,500,000	-	-	-	-	-	0.0%
493007 - BOND FUND	1,750	729	-	-	-	-	0.0%
493009 - GOLF COURSE FUND	-	50,000	-	-	-	-	0.0%
493018 - GURNEE MILLS CONTRIBUTION	250,000	316,667	281,200	316,667	166,667	(114,533)	-40.7%
493019 - RESORT TAX RECAPTURE	784,562	894,805	1,157,000	430,000	1,100,000	(57,000)	-4.9%
493022 - TRANSFER TO W/S CAPITAL	200,000	-	-	-	-	-	0.0%
493025 - TFR TO DS FOR SERIES 2011	1,199,450	3,143,998	-	-	-	-	0.0%
493030 - AMUSEMENT TAX RECAPTURE	-	218,300	135,000	110,056	135,000	-	0.0%
494902 - RESERVE FOR ECONOMIC DEVELOPME	51,573	-	50,000	50,000	50,000	-	0.0%
11020100 - GenCDPlanBuild	1,371,924	1,404,687	1,406,316	1,236,908	1,311,406	(94,910)	0.0%
41 - Salaries & Wages	748,972	772,331	784,030	756,863	815,436	31,406	5.0%
411001 - SALARIES-REGULAR	723,022	738,867	750,230	732,760	781,836	31,606	4.2%
411002 - SALARIES-PART TIME	1,912	7,336	7,000	-	7,000	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	6,459	12,093	12,500	11,703	12,000	(500)	-4.0%
411008 - LONGEVITY	6,300	6,300	6,300	6,600	6,600	300	4.8%
411015 - BOARD & COMMISSIONS	2,485	3,640	3,000	3,000	3,000	-	0.0%
413001 - OVERTIME	8,794	4,096	5,000	2,800	5,000	-	0.0%
42 - Employee Benefits	322,862	324,673	338,695	332,309	345,645	6,950	-109.3%
421001 - MEDICAL INSURANCE	151,605	157,102	170,097	167,860	170,323	226	0.1%
421002 - DENTAL INSURANCE	1,045	1,116	1,054	1,065	1,053	(1)	-0.1%
421003 - LIFE INSURANCE	1,110	1,218	1,125	1,205	1,136	11	1.0%
422001 - SOCIAL SECURITY	46,557	45,377	46,241	44,500	51,404	5,163	11.2%
422002 - MEDICARE	11,263	11,027	10,999	10,850	12,182	1,183	10.8%
423001 - IL MUNIC RETIREMENT FUND	87,185	82,725	87,851	86,800	92,249	4,398	5.0%
424001 - TUITION REIMBURSEMENT	5,996	7,550	2,200	1,604	-	(2,200)	-100.0%
426001 - WORKERS COMP INSURANCE	13,496	13,635	14,200	14,097	12,970	(1,230)	-8.7%
429001 - WELLNESS PROGRAM	225	150	250	250	250	-	0.0%
429003 - EMPLOYEE ASSISTANCE	179	182	178	178	178	-	0.0%
429004 - CLOTHING ALLOWANCE	1,800	2,100	2,100	1,500	1,500	(600)	-28.6%
429011 - AUTO ALLOWANCE	2,400	2,492	2,400	2,400	2,400	-	0.0%
43 - Prof & Tech Services	228,425	233,233	188,500	59,000	54,500	(134,000)	0.0%
433004 - LABOR ATTORNEY	-	-	-	-	1,000	1,000	0.0%
433007 - PLANNING CONSULTANT	36,226	35,006	5,000	5,500	-	(5,000)	-100.0%
433009 - INSPECTION SERVICES	12,407	11,391	13,500	13,500	13,500	-	0.0%
433010 - CONSULTING SERVICES	179,722	186,836	170,000	40,000	40,000	(130,000)	-76.5%
433018 - PERSONNEL TESTING	70	-	-	-	-	-	0.0%
44 - Contractual Services	42,254	42,498	41,836	41,332	41,600	(236)	0.0%
442403 - CONTRACT MOWING	2,040	2,670	3,000	4,306	5,000	2,000	66.7%
443001 - CLOUD & NETWORK SERVICES	1,413	3,710	5,830	5,125	5,755	(75)	-1.3%
443004 - COMPUTER HARDWARE MAINT	2,361	2,817	3,375	3,026	3,375	-	0.0%
443005 - COMP SOFTWARE MAINTENANCE	23,364	23,950	25,145	24,425	24,345	(800)	-3.2%
443006 - TELECOM MAINTENANCE	2,291	854	2,000	1,350	1,000	(1,000)	-50.0%
443010 - AUTO & TRUCK MAINT	8,506	5,842	-	-	-	-	0.0%
444202 - OFFICE MACHINE RENTAL	2,280	2,655	2,486	3,100	2,125	(361)	-14.5%
45 - Other Cont. Services	16,979	19,992	20,565	18,526	18,615	(1,950)	0.0%
450003 - PRINTING & PUBLISHING SERVICES	729	1,784	1,000	750	750	(250)	-25.0%
450004 - MISC SERVICES	220	165	200	200	200	-	0.0%
450006 - RECORDING FEES	-	270	-	-	-	-	0.0%
450013 - SERVICE CHARGE	(2,515)	565	565	565	565	-	0.0%
452001 - LIABILITY INSURANCE	5,815	5,899	6,200	6,155	5,670	(530)	-8.5%
452002 - AUTO INSURANCE	2,293	2,417	2,600	2,581	2,380	(220)	-8.5%
453004 - TELEPHONE SERVICE	1,880	2,028	1,800	2,100	2,100	300	16.7%
453006 - MOBILE PHONE	3,829	3,856	3,400	3,800	3,800	400	11.8%
458001 - TRAINING & SCHOOLS	2,834	1,736	2,000	1,000	1,000	(1,000)	-50.0%
458002 - MEETING AND CONVENTION	728	360	750	-	750	-	0.0%
458003 - DUES & SUBSCRIPTIONS	940	346	750	500	500	(250)	-33.3%
458004 - CAR EXPENSE/MILEAGE REIMB	126	191	200	-	-	(200)	-100.0%
458005 - INFO SYSTEMS TRAINING	102	375	1,100	875	900	(200)	-18.2%
46 - Supplies	12,431	11,960	9,500	5,688	17,100	7,600	0.0%
461001 - OFFICE SUPPLIES	1,776	1,335	2,000	1,000	2,000	-	0.0%
461002 - COPIER/FAX SUPPLIES	21	419	550	200	200	(350)	-63.6%
461003 - COMPUTER SUPPLIES	155	392	325	300	300	(25)	-7.7%
461004 - PRINTING & PUBLISHING SUPPLIES	264	-	750	750	750	-	0.0%
461005 - POSTAGE	1,901	952	1,200	1,200	1,200	-	0.0%
461007 - REFERENCE MATERIALS	-	148	500	-	1,500	1,000	200.0%
461009 - FIELD SUPPLIES	123	553	250	250	250	-	0.0%
461014 - SAFETY SUPPLIES	4	-	150	150	150	-	0.0%
462601 - FUEL	4,364	3,577	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
465003 - OFFICE FURNITURE	460	74	500	500	500	-	0.0%
465004 - COMPUTER HARDWARE	2,534	3,548	2,300	638	3,550	1,250	54.3%
465005 - COMPUTER SOFTWARE	829	962	975	700	700	(275)	-28.2%
465007 - OFFICE EQUIPMENT	-	-	-	-	6,000	6,000	0.0%
49 - Other Financing Uses	-	-	23,190	23,190	18,510	(4,680)	-20.2%
493031 - TRANSFER TO FLEET SERVICES	-	-	23,190	23,190	18,510	(4,680)	-20.2%
11020200 - GenCDEngineering	968,092	942,226	1,053,462	779,772	766,290	(287,172)	0.0%
41 - Salaries & Wages	615,246	614,633	653,360	463,254	459,360	(194,000)	-231.2%
411001 - SALARIES-REGULAR	583,431	569,834	608,960	452,750	437,560	(171,400)	-28.1%
411002 - SALARIES-PART TIME	17,019	26,316	25,000	-	12,500	(12,500)	-50.0%
411005 - SALARIES-SICK LV BUYBACK	2,735	6,596	7,000	5,004	5,000	(2,000)	-28.6%
411008 - LONGEVITY	3,900	3,900	3,900	3,000	1,800	(2,100)	-53.8%
413001 - OVERTIME	8,162	7,987	8,500	2,500	2,500	(6,000)	-70.6%
42 - Employee Benefits	264,779	245,006	263,439	208,484	178,385	(85,054)	-367.7%
421001 - MEDICAL INSURANCE	125,948	114,564	119,137	88,900	67,200	(51,937)	-43.6%
421002 - DENTAL INSURANCE	1,372	1,665	2,335	1,600	1,056	(1,279)	-54.8%
421003 - LIFE INSURANCE	906	969	916	815	677	(239)	-26.1%
422001 - SOCIAL SECURITY	38,863	36,933	38,369	30,500	30,367	(8,002)	-20.9%
422002 - MEDICARE	9,346	8,886	9,158	7,400	7,241	(1,917)	-20.9%
423001 - IL MUNIC RETIREMENT FUND	70,885	64,030	71,452	57,300	54,838	(16,614)	-23.3%
424001 - TUITION REIMBURSEMENT	-	-	3,000	3,000	-	(3,000)	-100.0%
426001 - WORKERS COMP INSURANCE	13,496	13,635	14,200	14,097	12,970	(1,230)	-8.7%
429001 - WELLNESS PROGRAM	50	155	200	200	200	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	105	-	150	150	150	-	0.0%
429003 - EMPLOYEE ASSISTANCE	119	117	122	122	86	(36)	-29.5%
429004 - CLOTHING ALLOWANCE	1,290	1,561	2,000	2,000	1,200	(800)	-40.0%
429011 - AUTO ALLOWANCE	2,400	2,492	2,400	2,400	2,400	-	0.0%
43 - Prof & Tech Services	14,194	19,910	31,000	2,210	1,250	(29,750)	0.0%
433004 - LABOR ATTORNEY	-	1,748	-	1,100	1,000	1,000	0.0%
433008 - ENGINEERING CONSULTANT	-	150	-	-	-	-	0.0%
433010 - CONSULTING SERVICES	8,828	15,937	31,000	-	-	(31,000)	-100.0%
433018 - PERSONNEL TESTING	5,366	2,075	-	1,110	250	250	0.0%
44 - Contractual Services	30,838	26,176	25,388	25,388	22,960	(2,428)	0.0%
443001 - CLOUD & NETWORK SERVICES	3,098	3,991	4,765	4,765	4,450	(315)	-6.6%
443004 - COMPUTER HARDWARE MAINT	2,427	2,774	3,625	3,625	3,455	(170)	-4.7%
443005 - COMP SOFTWARE MAINTENANCE	9,990	9,806	13,760	13,760	12,680	(1,080)	-7.8%
443006 - TELECOM MAINTENANCE	1,618	797	1,500	1,500	1,130	(370)	-24.7%
443010 - AUTO & TRUCK MAINT	11,777	6,853	-	-	-	-	0.0%
444202 - OFFICE MACHINE RENTAL	1,929	1,954	1,738	1,738	1,245	(493)	-28.4%
45 - Other Cont. Services	21,567	19,160	21,735	21,896	51,735	30,000	0.0%
450003 - PRINTING & PUBLISHING SERVICES	29	388	400	400	400	-	0.0%
450004 - MISC SERVICES	220	165	200	200	200	-	0.0%
450015 - REIMBURSED CHARGES	778	186	100	325	100	-	0.0%
452001 - LIABILITY INSURANCE	5,815	5,899	6,200	6,155	5,670	(530)	-8.5%
452002 - AUTO INSURANCE	2,293	2,417	2,600	2,581	2,380	(220)	-8.5%
452005 - INSURANCE DEDUCTIBLE	2,200	(1,445)	-	-	-	-	0.0%
453004 - TELEPHONE SERVICE	1,955	2,028	1,900	1,900	1,900	-	0.0%
453006 - MOBILE PHONE	4,265	4,240	4,000	4,000	4,000	-	0.0%
453010 - MOBILE DATA SERVICE	457	910	910	910	910	-	0.0%
458001 - TRAINING & SCHOOLS	791	773	1,500	1,500	1,500	-	0.0%
458002 - MEETING AND CONVENTION	1,781	1,240	1,400	1,400	1,400	-	0.0%
458003 - DUES & SUBSCRIPTIONS	153	1,474	1,400	1,400	32,400	31,000	2214.3%
458004 - CAR EXPENSE/MILEAGE REIMB	499	418	500	500	-	(500)	-100.0%
458005 - INFO SYSTEMS TRAINING	331	466	625	625	875	250	40.0%
46 - Supplies	21,468	17,341	13,000	13,000	16,250	3,250	0.0%
461001 - OFFICE SUPPLIES	1,657	988	1,800	1,800	1,800	-	0.0%
461002 - COPIER/FAX SUPPLIES	21	419	550	550	100	(450)	-81.8%
461003 - COMPUTER SUPPLIES	139	313	200	200	100	(100)	-50.0%
461004 - PRINTING & PUBLISHING SUPPLIES	-	-	100	100	-	(100)	-100.0%
461005 - POSTAGE	1,521	762	1,200	1,200	1,000	(200)	-16.7%
461009 - FIELD SUPPLIES	1,274	1,340	1,500	1,500	1,250	(250)	-16.7%
461014 - SAFETY SUPPLIES	52	-	250	250	250	-	0.0%
462601 - FUEL	6,350	5,951	-	-	-	-	0.0%
465003 - OFFICE FURNITURE	459	485	500	500	500	-	0.0%
465004 - COMPUTER HARDWARE	2,592	3,609	5,300	5,300	4,550	(750)	-14.2%
465005 - COMPUTER SOFTWARE	829	1,239	1,600	1,600	700	(900)	-56.3%
465007 - OFFICE EQUIPMENT	66	-	-	-	6,000	6,000	0.0%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
465008 - MACHINERY & EQUIPMENT	6,508	2,235	-	-	-	-	0.0%
49 - Other Financing Uses	-	-	45,540	45,540	36,350	(9,190)	-20.2%
493031 - TRANSFER TO FLEET SERVICES	-	-	45,540	45,540	36,350	(9,190)	-20.2%
11040100 - GenPDAdministration	14,786,757	15,151,692	16,171,018	15,251,824	16,014,594	(72,124)	0.0%
41 - Salaries & Wages	8,304,802	8,762,356	9,091,758	8,569,567	9,175,656	168,198	-46.2%
411001 - SALARIES-REGULAR	7,096,866	7,412,172	7,745,900	7,412,010	7,972,395	226,495	2.9%
411002 - SALARIES-PART TIME	101,581	87,416	100,648	39,000	39,988	(60,660)	-60.3%
411003 - SALARIES-CROSSING GUARDS	-	4,046	24,975	675	24,975	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	112,299	126,917	125,000	131,982	125,000	-	0.0%
411006 - OFF DUTY SECURITY	284,190	304,436	352,635	260,000	267,798	(537)	-0.2%
411008 - LONGEVITY	33,700	31,500	32,100	32,900	33,700	1,600	5.0%
413001 - OVERTIME	676,168	795,868	690,000	675,000	690,000	-	0.0%
413002 - GRANT FUNDED OVERTIME	-	-	20,500	18,000	21,800	1,300	6.3%
42 - Employee Benefits	4,461,228	4,424,408	4,752,014	4,655,358	4,824,508	72,494	577.5%
421001 - MEDICAL INSURANCE	1,343,111	1,249,131	1,360,102	1,339,240	1,345,023	(15,079)	-1.1%
421002 - DENTAL INSURANCE	81,038	85,153	85,671	81,500	80,961	(4,710)	-5.5%
421003 - LIFE INSURANCE	10,889	12,295	11,417	12,575	11,675	258	2.3%
422001 - SOCIAL SECURITY	72,280	65,798	68,739	60,750	61,850	(6,889)	-10.0%
422002 - MEDICARE	121,631	122,899	129,128	122,000	129,460	332	0.3%
423001 - IL MUNIC RETIREMENT FUND	124,494	110,855	128,150	114,500	121,697	(6,453)	-5.0%
423002 - POLICE PENSION CONTRIB	2,207,368	2,273,714	2,398,379	2,398,379	2,554,119	155,740	6.5%
424001 - TUITION REIMBURSEMENT	7,261	16,486	21,560	21,560	12,300	(9,260)	-42.9%
426001 - WORKERS COMP INSURANCE	379,293	385,442	399,600	396,707	364,890	(34,710)	-8.7%
429001 - WELLNESS PROGRAM	400	400	9,675	400	9,675	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	8,896	8,629	17,000	10,000	13,000	(4,000)	-23.5%
429003 - EMPLOYEE ASSISTANCE	1,770	1,861	1,968	1,968	1,848	(120)	-6.1%
429004 - CLOTHING ALLOWANCE	4,635	4,538	4,900	40,804	42,000	37,100	757.1%
429005 - UNIFORM ALLOWANCE	37,768	40,774	52,000	5,000	11,000	(41,000)	-78.8%
429006 - UNIFORM ISSUE	16,201	13,025	18,800	10,000	10,300	(8,500)	-45.2%
429008 - POLICE VESTS	12,656	2,327	10,075	10,075	22,135	12,060	119.7%
429010 - CLOTHING REPLACEMENT	-	-	500	500	250	(250)	-50.0%
429011 - AUTO ALLOWANCE	5,908	4,985	4,800	4,800	4,800	-	0.0%
429012 - COMMUTING BENEFIT	80	-	100	100	100	-	0.0%
429013 - MEDICAL EXPENSE	5,497	3,854	6,450	1,500	4,425	(2,025)	-31.4%
429015 - RHS ER PORTION	20,053	22,242	23,000	23,000	23,000	-	0.0%
43 - Prof & Tech Services	755,093	661,364	663,795	634,500	642,200	(21,595)	-95.8%
433001 - GENERAL LEGAL SERVICE	1,879	53	2,000	2,000	2,000	-	0.0%
433003 - POLICE PROSECUTION	90,000	93,000	93,000	93,000	93,000	-	0.0%
433004 - LABOR ATTORNEY	9,677	598	10,000	5,000	5,000	(5,000)	-50.0%
433010 - CONSULTING SERVICES	2,765	1,680	16,200	5,000	11,200	(5,000)	-30.9%
433012 - REDFLEX COLLECTION FEES	643,425	556,558	517,295	527,900	509,000	(8,295)	-1.6%
433018 - PERSONNEL TESTING	7,348	9,474	24,700	1,000	21,400	(3,300)	-13.4%
433020 - DRUG & ALCOHOL TESTING	-	-	600	600	600	-	0.0%
44 - Contractual Services	531,533	609,925	503,353	440,973	448,426	(54,927)	0.0%
441105 - NORTH SHORE SANITARY DIST	534	777	400	400	400	-	0.0%
442301 - CUSTODIAL SERVICE	12,801	13,461	14,000	14,000	14,000	-	0.0%
443001 - CLOUD & NETWORK SERVICES	19,296	34,835	41,730	30,678	42,085	355	0.9%
443003 - OFFICE EQUIP MAINTENANCE	11	140	1,000	500	1,000	-	0.0%
443004 - COMPUTER HARDWARE MAINT	17,428	24,370	23,500	22,250	24,035	535	2.3%
443005 - COMP SOFTWARE MAINTENANCE	68,916	63,466	95,625	69,500	96,305	680	0.7%
443006 - TELECOM MAINTENANCE	7,470	6,229	7,950	7,400	7,995	45	0.6%
443007 - EQUIPMENT MAINTENANCE	6,568	14,323	19,836	17,500	17,250	(2,586)	-13.0%
443008 - BUILDING MAINTENANCE	135,941	108,602	125,467	105,000	123,967	(1,500)	-1.2%
443009 - OPTICOM MAINTENANCE	3,998	3,170	4,000	4,000	3,400	(600)	-15.0%
443010 - AUTO & TRUCK MAINT	114,613	143,790	-	100	850	850	0.0%
443011 - RADIO MAINTENANCE	47,754	38,213	40,280	40,280	58,500	18,220	45.2%
443027 - FIREARM MAINTENANCE	813	944	1,200	1,000	1,200	-	0.0%
443028 - VEHICLE ACCESSORIES	-	271	2,000	2,000	2,000	-	0.0%
444202 - OFFICE MACHINE RENTAL	10,970	10,784	11,681	11,681	7,175	(4,506)	-38.6%
444204 - BODY CAMERA SERVICE AGRMNT	84,420	84,420	84,420	84,420	18,000	(66,420)	-78.7%
444205 - IN-SQUAD CAM SERVICE AGRMNT	-	62,131	30,264	30,264	30,264	-	0.0%
45 - Other Cont. Services	404,170	438,765	493,901	418,260	442,734	(51,168)	0.0%
450007 - NIPAS	8,938	8,927	10,000	10,000	10,500	500	5.0%
450008 - CRIME PREVENTION	10,305	9,323	12,000	2,000	4,500	(7,500)	-62.5%
450009 - CRIME LAB	44,722	45,561	46,501	46,501	47,126	625	1.3%
450010 - CRIME STOPPERS	-	1,000	1,000	1,000	1,000	-	0.0%
450011 - MAJOR INVEST TASK FORCE	2,787	5,393	5,500	5,500	4,500	(1,000)	-18.2%
450013 - SERVICE CHARGE	16,827	17,361	18,530	18,530	18,675	145	0.8%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
450014 - PUBLIC EDUCATION/DARE	9,182	10,995	15,120	1,500	1,750	(13,370)	-88.4%
450019 - K9 TRAINING FEES	8,623	8,000	9,450	8,700	8,700	(750)	-7.9%
450022 - HEARING OFFICER	9,013	7,700	12,000	5,000	12,000	-	0.0%
450025 - POLICE EXPLORER POST	-	-	28,815	28,815	28,815	-	0.0%
452001 - LIABILITY INSURANCE	143,741	145,145	150,500	150,410	138,350	(12,150)	-8.1%
452002 - AUTO INSURANCE	23,367	23,595	24,500	24,323	22,380	(2,120)	-8.7%
452003 - PROPERTY INSURANCE	8,995	9,090	9,500	9,431	8,680	(820)	-8.6%
452005 - INSURANCE DEDUCTIBLE	5,000	21,142	4,000	4,000	4,000	-	0.0%
453004 - TELEPHONE SERVICE	14,410	14,980	15,000	15,000	16,000	1,000	6.7%
453006 - MOBILE PHONE	18,077	20,975	21,600	21,600	21,700	100	0.5%
453008 - LEASED PHONE LINE	2,954	582	1,000	650	700	(300)	-30.0%
453010 - MOBILE DATA SERVICE	13,687	16,091	21,330	21,330	20,760	(570)	-2.7%
458001 - TRAINING & SCHOOLS	51,127	61,291	65,000	35,000	64,618	(383)	-0.6%
458002 - MEETING AND CONVENTION	3,657	3,070	12,040	1,200	1,100	(10,940)	-90.9%
458003 - DUES & SUBSCRIPTIONS	4,461	4,872	6,515	5,000	4,230	(2,285)	-35.1%
458004 - CAR EXPENSE/MILEAGE REIMB	623	1,306	-	-	-	-	0.0%
458005 - INFO SYSTEMS TRAINING	3,674	2,365	4,000	2,770	2,650	(1,350)	-33.8%
46 - Supplies	329,932	254,874	228,507	95,475	131,750	(96,757)	0.0%
461001 - OFFICE SUPPLIES	7,243	5,611	7,000	3,500	7,000	-	0.0%
461002 - COPIER/FAX SUPPLIES	1,262	1,030	2,000	500	1,000	(1,000)	-50.0%
461003 - COMPUTER SUPPLIES	3,302	2,808	5,000	3,000	4,500	(500)	-10.0%
461004 - PRINTING & PUBLISHING SUPPLIES	6,194	6,440	7,000	6,000	6,400	(600)	-8.6%
461005 - POSTAGE	4,237	2,192	3,000	1,500	3,000	-	0.0%
461008 - MISC OTHER SUPPLIES	1,097	1,691	5,000	1,500	2,500	(2,500)	-50.0%
461013 - HOUSEKEEPING SUPPLIES	5,725	5,120	5,500	5,000	5,500	-	0.0%
461014 - SAFETY SUPPLIES	2,835	7,775	10,875	3,000	7,500	(3,375)	-31.0%
461022 - FIREARMS AMMUNITION	12,667	13,004	14,800	4,000	4,000	(10,800)	-73.0%
461023 - PRISONER SUPPLIES	631	1,125	1,500	1,000	1,350	(150)	-10.0%
461024 - EVIDENCE SUPPLIES	6,524	5,577	6,750	6,000	6,750	-	0.0%
461036 - ANIMAL CONTROL-MISC	862	1,218	3,000	2,500	2,700	(300)	-10.0%
461037 - MICROFILMING	2,053	4,121	6,800	1,500	4,300	(2,500)	-36.8%
461038 - FIREARM ACCESSORIES	19,628	335	1,900	500	900	(1,000)	-52.6%
461040 - K9 UNIT SUPPLIES	10,906	9,494	6,132	10,600	10,600	4,468	72.9%
462101 - NATURAL GAS	3,522	3,421	4,000	3,500	4,000	-	0.0%
462601 - FUEL	120,801	115,008	-	3,600	3,500	3,500	0.0%
465002 - TELECOM EQUIPMENT	300	209	575	150	100	(475)	-82.6%
465003 - OFFICE FURNITURE	13,923	3,879	9,200	500	500	(8,700)	-94.6%
465004 - COMPUTER HARDWARE	16,067	29,923	37,690	14,150	22,200	(15,490)	-41.1%
465005 - COMPUTER SOFTWARE	4,344	7,683	13,325	5,375	13,100	(225)	-1.7%
465008 - MACHINERY & EQUIPMENT	20,805	842	30,725	10,000	7,400	(23,325)	-75.9%
465010 - BUILDING IMPROVEMENT	65,005	25,184	41,135	4,100	9,950	(31,185)	-75.8%
465012 - FIREARMS	-	-	2,400	800	800	(1,600)	-66.7%
465014 - K9 UNIT	-	227	1,000	1,000	-	(1,000)	-100.0%
465015 - DUI EQUIPMENT	-	958	2,200	2,200	2,200	-	0.0%
49 - Other Financing Uses	-	-	437,690	437,690	349,320	(88,370)	-20.2%
493031 - TRANSFER TO FLEET SERVICES	-	-	437,690	437,690	349,320	(88,370)	-20.2%
11040200 - GenPDCommunications	2,392,950	2,528,517	2,929,729	2,555,226	2,970,746	41,017	0.0%
41 - Salaries & Wages	1,696,026	1,816,625	2,083,972	1,813,435	2,163,562	79,590	-47.8%
411001 - SALARIES-REGULAR	1,301,760	1,469,237	1,800,772	1,483,440	1,835,862	35,090	1.9%
411002 - SALARIES-PART TIME	71,699	65,586	60,000	63,000	62,000	2,000	3.3%
411005 - SALARIES-SICK LV BUYBACK	6,430	6,849	7,000	6,395	7,000	-	0.0%
411007 - OFFICER IN CHARGE/TRAINING OFF	9,303	5,822	10,000	5,000	3,000	(7,000)	-70.0%
411008 - LONGEVITY	5,800	6,200	6,200	5,600	5,700	(500)	-8.1%
413001 - OVERTIME	301,033	262,931	200,000	250,000	250,000	50,000	25.0%
42 - Employee Benefits	648,550	649,484	750,967	676,884	732,064	(18,903)	0.0%
421001 - MEDICAL INSURANCE	275,980	274,882	317,900	293,010	314,331	(3,569)	-1.1%
421002 - DENTAL INSURANCE	16,738	18,244	17,746	17,000	16,950	(796)	-4.5%
421003 - LIFE INSURANCE	2,171	2,635	2,501	2,700	2,534	33	1.3%
422001 - SOCIAL SECURITY	105,642	108,370	119,168	109,500	128,767	9,599	8.1%
422002 - MEDICARE	24,707	25,345	27,893	25,600	30,092	2,199	7.9%
423001 - IL MUNIC RETIREMENT FUND	193,496	192,762	227,109	205,600	213,766	(13,343)	-5.9%
424001 - TUITION REIMBURSEMENT	7,377	7,523	14,500	-	1,500	(13,000)	-89.7%
426001 - WORKERS COMP INSURANCE	12,614	12,764	13,300	13,204	12,150	(1,150)	-8.6%
429001 - WELLNESS PROGRAM	150	125	250	250	920	670	268.0%
429002 - EMPLOYEE AWARDS/RECOG	500	-	500	500	500	-	0.0%
429003 - EMPLOYEE ASSISTANCE	447	499	550	550	504	(46)	-8.4%
429004 - CLOTHING ALLOWANCE	68	-	-	-	-	-	0.0%
429005 - UNIFORM ALLOWANCE	7,159	5,909	8,050	7,500	8,050	-	0.0%
429006 - UNIFORM ISSUE	1,380	426	1,000	1,100	1,500	500	50.0%
429013 - MEDICAL EXPENSE	120	-	500	370	500	-	0.0%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
43 - Prof & Tech Services	35	1,088	17,500	8,500	5,490	(12,010)	-80.1%
433004 - LABOR ATTORNEY	-	598	15,000	8,500	2,990	(12,010)	-80.1%
433010 - CONSULTING SERVICES	-	-	2,000	-	2,000	-	0.0%
433018 - PERSONNEL TESTING	35	490	500	-	500	-	0.0%
44 - Contractual Services	12,961	14,636	21,366	18,666	23,915	2,549	52.7%
443001 - CLOUD & NETWORK SERVICES	2,474	2,816	5,850	2,835	6,295	445	7.6%
443004 - COMPUTER HARDWARE MAINT	1,420	1,238	1,725	3,875	1,865	140	8.1%
443005 - COMP SOFTWARE MAINTENANCE	5,798	6,282	7,700	6,516	8,665	965	12.5%
443006 - TELECOM MAINTENANCE	460	476	860	709	895	35	4.1%
443007 - EQUIPMENT MAINTENANCE	-	87	500	-	500	-	0.0%
444202 - OFFICE MACHINE RENTAL	2,808	3,738	4,731	4,731	5,695	964	20.4%
45 - Other Cont. Services	25,793	26,056	33,310	22,969	27,405	(5,905)	-173.5%
450013 - SERVICE CHARGE	4,331	2,965	3,565	3,565	3,565	-	0.0%
452001 - LIABILITY INSURANCE	10,762	10,927	11,500	11,417	10,510	(990)	-8.6%
453006 - MOBILE PHONE	2,337	2,349	2,460	2,460	2,460	-	0.0%
458001 - TRAINING & SCHOOLS	5,218	5,955	9,640	3,300	7,840	(1,800)	-18.7%
458002 - MEETING AND CONVENTION	1,113	1,264	2,960	-	-	(2,960)	-100.0%
458003 - DUES & SUBSCRIPTIONS	1,548	2,129	1,760	1,760	2,030	270	15.3%
458004 - CAR EXPENSE/MILEAGE REIMB	246	187	700	100	100	(600)	-85.7%
458005 - INFO SYSTEMS TRAINING	238	281	725	367	900	175	24.1%
46 - Supplies	9,586	20,628	22,615	14,772	18,310	(4,305)	0.0%
461001 - OFFICE SUPPLIES	803	758	1,500	1,500	1,500	-	0.0%
461003 - COMPUTER SUPPLIES	2,767	3,048	2,950	2,950	3,270	320	10.8%
462601 - FUEL	47	-	-	-	-	-	0.0%
465003 - OFFICE FURNITURE	3,167	2,291	5,390	2,500	2,390	(3,000)	-55.7%
465004 - COMPUTER HARDWARE	1,345	10,075	5,950	4,997	4,700	(1,250)	-21.0%
465005 - COMPUTER SOFTWARE	1,458	4,456	5,825	2,825	5,450	(375)	-6.4%
465010 - BUILDING IMPROVEMENT	-	-	1,000	-	1,000	-	0.0%
11050100 - GenFDAdministration	10,566,657	11,241,124	11,665,816	11,251,034	11,789,492	123,676	0.0%
41 - Salaries & Wages	6,336,143	6,985,910	7,031,903	6,789,351	7,117,676	85,773	34.2%
411001 - SALARIES-REGULAR	5,642,987	6,144,048	6,339,303	6,011,090	6,410,176	70,873	1.1%
411005 - SALARIES-SICK LV BUYBACK	47,761	43,646	43,700	66,625	60,000	16,300	37.3%
411007 - OFFICER IN CHARGE/TRAINING OFF	9,328	8,426	11,000	8,518	11,000	-	0.0%
411008 - LONGEVITY	33,400	31,100	32,900	31,500	31,500	(1,400)	-4.3%
411016 - NOV HOLIDAY PAY	183,472	201,305	205,000	197,262	205,000	-	0.0%
413001 - OVERTIME	419,194	557,385	400,000	474,356	400,000	-	0.0%
42 - Employee Benefits	3,528,693	3,624,889	3,911,018	3,847,330	3,978,381	67,363	-99.0%
421001 - MEDICAL INSURANCE	1,007,401	968,229	1,085,352	1,043,870	1,059,974	(25,378)	-2.3%
421002 - DENTAL INSURANCE	57,919	61,459	60,918	59,000	59,598	(1,320)	-2.2%
421003 - LIFE INSURANCE	8,564	10,079	9,351	10,050	9,365	14	0.1%
422001 - SOCIAL SECURITY	15,128	15,074	15,787	15,250	16,224	437	2.8%
422002 - MEDICARE	89,385	96,846	103,935	97,650	99,957	(3,978)	-3.8%
423001 - IL MUNIC RETIREMENT FUND	27,734	26,835	29,383	28,800	32,007	2,624	8.9%
423003 - FIRE PENSION CONTRIBUTION	1,810,723	1,869,571	1,966,654	1,966,654	2,110,682	144,028	7.3%
424001 - TUITION REIMBURSEMENT	4,739	5,699	10,000	5,998	10,000	-	0.0%
426001 - WORKERS COMP INSURANCE	455,518	512,407	559,300	555,251	510,710	(48,590)	-8.7%
429001 - WELLNESS PROGRAM	25	-	700	-	350	(350)	-50.0%
429002 - EMPLOYEE AWARDS/RECOG	538	1,815	2,000	833	1,500	(500)	-25.0%
429003 - EMPLOYEE ASSISTANCE	1,321	1,474	1,488	1,415	1,464	(24)	-1.6%
429005 - UNIFORM ALLOWANCE	33,639	36,557	42,000	39,557	43,300	1,300	3.1%
429006 - UNIFORM ISSUE	6,235	8,529	8,600	8,592	8,600	-	0.0%
429009 - SAFETY PROGRAM	48	164	300	25	250	(50)	-16.7%
429010 - CLOTHING REPLACEMENT	5,994	7,288	7,500	7,450	7,500	-	0.0%
429013 - MEDICAL EXPENSE	3,785	2,863	7,750	6,935	6,900	(850)	-11.0%
43 - Prof & Tech Services	176,130	117,367	90,800	88,659	102,000	11,200	-4.6%
433001 - GENERAL LEGAL SERVICE	30,013	22,335	2,000	-	1,500	(500)	-25.0%
433004 - LABOR ATTORNEY	34,984	16,108	5,000	-	4,000	(1,000)	-20.0%
433010 - CONSULTING SERVICES	-	4,528	6,000	-	4,500	(1,500)	-25.0%
433011 - AMBULANCE COLLECTION FEE NON	35,373	36,945	21,400	31,941	32,000	10,600	49.5%
433013 - AMBULANCE COLLECTION FEE RES	37,221	30,942	26,400	31,718	35,000	8,600	32.6%
433018 - PERSONNEL TESTING	38,540	6,509	30,000	25,000	25,000	(5,000)	-16.7%
44 - Contractual Services	179,182	200,756	230,525	194,748	224,120	(6,405)	-109.4%
441105 - NORTH SHORE SANITARY DIST	766	966	800	741	750	(50)	-6.3%
443001 - CLOUD & NETWORK SERVICES	26,497	55,009	50,715	49,439	55,210	4,495	8.9%
443003 - OFFICE EQUIP MAINTENANCE	43	-	1,000	500	800	(200)	-20.0%
443004 - COMPUTER HARDWARE MAINT	5,674	6,373	6,325	7,133	6,680	355	5.6%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
443005 - COMP SOFTWARE MAINTENANCE	12,188	12,731	14,035	13,438	15,460	1,425	10.2%
443006 - TELECOM MAINTENANCE	4,553	3,787	4,550	4,414	4,275	(275)	-6.0%
443007 - EQUIPMENT MAINTENANCE	22,892	21,374	31,800	23,589	28,895	(2,905)	-9.1%
443008 - BUILDING MAINTENANCE	20,616	22,151	24,250	21,410	21,750	(2,500)	-10.3%
443009 - OPTICOM MAINTENANCE	3,998	3,170	4,000	1,000	3,400	(600)	-15.0%
443010 - AUTO & TRUCK MAINT	59,794	53,167	67,000	52,418	61,500	(5,500)	-8.2%
443011 - RADIO MAINTENANCE	8,346	4,547	8,250	7,175	8,250	-	0.0%
443017 - LANDSCAPE MAINTENANCE	5,312	5,306	5,500	5,300	5,000	(500)	-9.1%
443030 - EMERGENCY SIREN MAINT	7,976	11,864	12,000	8,056	12,000	-	0.0%
444202 - OFFICE MACHINE RENTAL	527	311	300	135	150	(150)	-50.0%
45 - Other Cont. Services	148,735	110,082	150,160	129,287	145,565	(4,595)	-188.6%
450004 - MISC SERVICES	3,486	14	4,000	4,000	3,500	(500)	-12.5%
450013 - SERVICE CHARGE	7,912	8,154	13,410	10,153	14,030	620	4.6%
450021 - CPR CLASSES	479	-	500	-	-	(500)	-100.0%
452001 - LIABILITY INSURANCE	24,249	24,562	25,600	25,415	23,380	(2,220)	-8.7%
452002 - AUTO INSURANCE	26,988	27,269	28,300	28,095	25,850	(2,450)	-8.7%
452003 - PROPERTY INSURANCE	8,995	9,090	9,500	9,431	8,680	(820)	-8.6%
452005 - INSURANCE DEDUCTIBLE	23,991	(11,891)	1,000	-	1,000	-	0.0%
453001 - PAGER RENTAL	1,440	1,440	1,500	1,500	1,500	-	0.0%
453004 - TELEPHONE SERVICE	8,630	9,114	8,400	11,882	12,000	3,600	42.9%
453006 - MOBILE PHONE	5,655	5,698	6,500	6,259	6,500	-	0.0%
453010 - MOBILE DATA SERVICE	6,113	7,527	8,600	6,904	7,500	(1,100)	-12.8%
458001 - TRAINING & SCHOOLS	17,223	14,354	28,200	16,698	27,600	(600)	-2.1%
458002 - MEETING AND CONVENTION	3,911	3,737	5,200	-	4,800	(400)	-7.7%
458003 - DUES & SUBSCRIPTIONS	8,459	9,684	8,000	8,000	7,600	(400)	-5.0%
458004 - CAR EXPENSE/MILEAGE REIMB	-	56	200	-	-	(200)	-100.0%
458005 - INFO SYSTEMS TRAINING	1,205	1,275	1,250	950	1,625	375	30.0%
46 - Supplies	197,773	202,119	201,150	151,399	181,630	(19,520)	0.0%
461001 - OFFICE SUPPLIES	2,197	948	3,400	2,772	3,000	(400)	-11.8%
461002 - COPIER/FAX SUPPLIES	662	-	1,300	-	1,100	(200)	-15.4%
461003 - COMPUTER SUPPLIES	888	1,147	1,400	975	1,250	(150)	-10.7%
461004 - PRINTING & PUBLISHING SUPPLIES	1,065	369	1,700	621	1,000	(700)	-41.2%
461005 - POSTAGE	1,901	952	2,000	951	1,000	(1,000)	-50.0%
461006 - CHEMICALS	2,885	2,960	3,500	2,625	3,000	(500)	-14.3%
461007 - REFERENCE MATERIALS	465	351	1,000	341	900	(100)	-10.0%
461012 - SMALL TOOLS	2,080	2,414	2,900	2,263	2,600	(300)	-10.3%
461013 - HOUSEKEEPING SUPPLIES	8,575	7,145	8,200	7,244	8,200	-	0.0%
461014 - SAFETY SUPPLIES	1,789	1,510	2,300	1,610	1,825	(475)	-20.7%
461015 - MEDICAL SUPPLIES	25,032	24,544	25,500	25,182	25,500	-	0.0%
461021 - COMMUNICATION SUPPLIES	286	198	400	400	350	(50)	-12.5%
461028 - MAINTENANCE SUPPLIES	7,296	7,963	9,550	9,550	8,605	(945)	-9.9%
461030 - AUTO & TRUCK MAINT SUPPLY	20,048	33,958	29,500	29,500	29,000	(500)	-1.7%
461033 - PUBLIC ED SUPPLIES	7,613	3,262	8,000	8,000	4,500	(3,500)	-43.8%
461039 - KITCHEN SUPPLIES	491	439	500	500	500	-	0.0%
462101 - NATURAL GAS	785	1,586	1,500	1,000	1,500	-	0.0%
462601 - FUEL	54,482	53,894	-	-	-	-	0.0%
465001 - MISC OTHER CAPITAL ITEMS	8,029	8,779	14,000	4,366	12,600	(1,400)	-10.0%
465004 - COMPUTER HARDWARE	7,070	10,792	11,150	6,274	4,450	(6,700)	-60.1%
465005 - COMPUTER SOFTWARE	1,458	3,142	1,750	1,400	3,950	2,200	125.7%
465008 - MACHINERY & EQUIPMENT	12,576	-	24,400	12,750	23,000	(1,400)	-5.7%
465009 - RADIO EQUIPMENT	6,877	3,770	9,100	4,050	8,100	(1,000)	-11.0%
465010 - BUILDING IMPROVEMENT	3,399	13,806	15,200	7,600	14,200	(1,000)	-6.6%
465016 - FIRE HOSE	3,012	3,000	5,900	4,425	4,500	(1,400)	-23.7%
465017 - FIRE FIGHTING GEAR	16,815	15,190	17,000	17,000	17,000	-	0.0%
49 - Other Financing Uses	-	-	50,260	50,260	40,120	(10,140)	-20.2%
493031 - TRANSFER TO FLEET SERVICES	-	-	50,260	50,260	40,120	(10,140)	-20.2%
11050500 - GenFDForeignFire	21,411	57,445	70,000	70,000	70,000	-	0.0%
44 - Contractual Services	21,411	57,445	70,000	70,000	70,000	-	0.0%
443007 - EQUIPMENT MAINTENANCE	21,411	57,445	70,000	70,000	70,000	-	0.0%
11075100 - GenPWAdministration	3,772,114	3,424,359	3,841,631	3,657,947	3,664,569	(177,062)	0.0%
41 - Salaries & Wages	1,375,806	1,361,574	1,418,473	1,357,019	1,463,835	45,362	8.6%
411001 - SALARIES-REGULAR	1,175,852	1,198,191	1,224,113	1,206,720	1,269,015	44,902	3.7%
411002 - SALARIES-PART TIME	46,220	47,410	55,000	10,000	55,000	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	8,690	9,441	10,000	10,479	10,000	-	0.0%
411008 - LONGEVITY	9,960	9,360	9,360	9,820	9,820	460	4.9%
413001 - OVERTIME	135,084	97,173	120,000	120,000	120,000	-	0.0%
42 - Employee Benefits	826,079	819,327	869,681	848,657	846,793	(22,888)	0.0%
421001 - MEDICAL INSURANCE	327,099	301,938	323,595	323,120	321,953	(1,642)	-0.5%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
421002 - DENTAL INSURANCE	2,754	2,686	2,560	2,560	2,432	(128)	-5.0%
421003 - LIFE INSURANCE	1,845	2,021	1,862	2,025	1,838	(24)	-1.3%
422001 - SOCIAL SECURITY	84,501	81,246	85,089	77,750	91,435	6,346	7.5%
422002 - MEDICARE	20,061	19,294	20,135	18,650	21,392	1,257	6.2%
423001 - IL MUNIC RETIREMENT FUND	156,108	144,659	160,794	150,000	153,328	(7,466)	-4.6%
426001 - WORKERS COMP INSURANCE	216,020	249,483	258,700	256,827	236,230	(22,470)	-8.7%
429001 - WELLNESS PROGRAM	300	375	400	400	400	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	196	194	400	400	600	200	50.0%
429003 - EMPLOYEE ASSISTANCE	356	364	381	381	356	(25)	-6.6%
429004 - CLOTHING ALLOWANCE	5,950	5,950	6,190	5,950	6,190	-	0.0%
429005 - UNIFORM ALLOWANCE	180	120	240	-	-	(240)	-100.0%
429007 - UNIFORM SERVICE	6,525	5,566	6,000	6,000	6,000	-	0.0%
429011 - AUTO ALLOWANCE	2,880	2,991	2,900	2,900	2,400	(500)	-17.2%
429012 - COMMUTING BENEFIT	140	100	160	20	160	-	0.0%
429013 - MEDICAL EXPENSE	884	2,143	-	1,609	1,609	1,609	0.0%
429014 - CDL REIMBURSEMENT	279	196	275	65	470	195	70.9%
43 - Prof & Tech Services	6,362	1,521	2,700	2,700	2,700	-	0.0%
433001 - GENERAL LEGAL SERVICE	-	53	500	500	500	-	0.0%
433004 - LABOR ATTORNEY	46	-	1,000	1,000	1,000	-	0.0%
433018 - PERSONNEL TESTING	5,243	406	-	-	-	-	0.0%
433019 - CDL SCREENING	1,072	1,062	1,200	1,200	1,200	-	0.0%
44 - Contractual Services	709,506	657,160	512,370	377,297	377,895	(134,475)	0.0%
441104 - WASTE REMOVAL	4,058	5,000	6,000	6,000	5,000	(1,000)	-16.7%
441105 - NORTH SHORE SANITARY DIST	224	302	200	200	200	-	0.0%
442301 - CUSTODIAL SERVICE	6,306	8,010	8,000	8,000	8,000	-	0.0%
442401 - TREE REMOVAL	69,974	72,726	80,000	15,000	15,000	(65,000)	-81.3%
442402 - TREE PROGRAM	49,192	58,901	52,500	35,470	25,000	(27,500)	-52.4%
442403 - CONTRACT MOWING	83,441	83,706	100,000	127,310	133,000	33,000	33.0%
443001 - CLOUD & NETWORK SERVICES	2,044	4,184	4,980	4,525	5,260	280	5.6%
443004 - COMPUTER HARDWARE MAINT	4,136	3,785	4,700	4,192	4,340	(360)	-7.7%
443005 - COMP SOFTWARE MAINTENANCE	19,346	20,701	22,425	21,942	22,615	190	0.8%
443006 - TELECOM MAINTENANCE	1,428	1,557	2,325	2,018	2,095	(230)	-9.9%
443007 - EQUIPMENT MAINTENANCE	3,531	3,165	5,000	3,500	3,500	(1,500)	-30.0%
443008 - BUILDING MAINTENANCE	7,439	10,840	12,000	15,000	12,000	-	0.0%
443010 - AUTO & TRUCK MAINT	217,568	171,286	-	-	-	-	0.0%
443012 - STREET SURFACING-MAINT	20,767	20,398	22,000	20,000	20,000	(2,000)	-9.1%
443016 - SIDEWALK MAINTENANCE	15,474	12,331	18,000	16,000	16,000	(2,000)	-11.1%
443017 - LANDSCAPE MAINTENANCE	5,870	7,175	4,500	2,500	2,500	(2,000)	-44.4%
443018 - STREET SWEEPING MAINT	58,827	63,954	61,000	41,900	43,700	(17,300)	-28.4%
443019 - STREET LIGHTS MAINTENANCE	121,529	89,975	80,000	35,000	35,000	(45,000)	-56.3%
443020 - PUMPING-MAINTENANCE	8,701	10,052	12,000	2,000	10,000	(2,000)	-16.7%
443024 - STORM SEWER MAINTENANCE	3,972	4,468	6,500	6,500	6,500	-	0.0%
443029 - PEDESTRIAN PATH MAINT	280	821	3,000	3,000	1,000	(2,000)	-66.7%
443031 - TREE MAINTENANCE	2,816	2,118	3,000	3,000	3,000	-	0.0%
444201 - EQUIPMENT RENTAL	2,000	1,442	4,000	4,000	4,000	-	0.0%
444202 - OFFICE MACHINE RENTAL	184	263	240	240	185	(55)	-22.9%
444203 - POSTAGE METER	400	-	-	-	-	-	0.0%
45 - Other Cont. Services	288,876	265,575	286,177	269,709	258,791	(27,386)	-16.25%
450001 - MOSQUITO CONTROL	111,777	103,077	103,077	83,001	83,001	(20,076)	-19.5%
450003 - PRINTING & PUBLISHING SERVICES	123	180	200	100	200	-	0.0%
450013 - SERVICE CHARGE	2,442	2,529	2,600	2,600	2,600	-	0.0%
450027 - STREET SIGNALS	47,526	43,371	44,000	44,000	44,000	-	0.0%
450028 - EMERALD ASH BORER PROGRAM	25,000	22,609	26,000	25,880	26,000	-	0.0%
452001 - LIABILITY INSURANCE	15,255	15,472	16,200	16,083	14,800	(1,400)	-8.6%
452002 - AUTO INSURANCE	31,480	31,814	33,000	32,761	30,140	(2,860)	-8.7%
452003 - PROPERTY INSURANCE	12,610	12,764	13,300	13,204	12,150	(1,150)	-8.6%
452005 - INSURANCE DEDUCTIBLE	18,516	(6,891)	10,000	10,000	10,000	-	0.0%
452007 - DAMAGE TO VILLAGE PROPERTY	-	16,504	10,000	20,000	10,000	-	0.0%
453004 - TELEPHONE SERVICE	2,625	2,730	2,700	2,900	2,900	200	7.4%
453006 - MOBILE PHONE	6,264	6,510	6,500	6,500	6,500	-	0.0%
453010 - MOBILE DATA SERVICE	5,993	5,809	6,400	6,400	6,400	-	0.0%
458001 - TRAINING & SCHOOLS	5,155	5,657	7,700	3,050	6,500	(1,200)	-15.6%
458002 - MEETING AND CONVENTION	1,175	795	1,200	800	1,000	(200)	-16.7%
458003 - DUES & SUBSCRIPTIONS	2,092	2,060	2,050	2,000	1,800	(250)	-12.2%
458004 - CAR EXPENSE/MILEAGE REIMB	505	357	500	200	200	(300)	-60.0%
458005 - INFO SYSTEMS TRAINING	337	227	750	230	600	(150)	-20.0%
46 - Supplies	565,486	319,201	318,350	368,685	368,275	49,925	0.0%
461001 - OFFICE SUPPLIES	961	1,016	1,400	1,100	1,000	(400)	-28.6%
461003 - COMPUTER SUPPLIES	85	104	300	300	300	-	0.0%
461005 - POSTAGE	291	114	300	125	200	(100)	-33.3%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
461008 - MISC OTHER SUPPLIES	165	196	500	500	500	-	0.0%
461012 - SMALL TOOLS	2,003	1,259	3,000	3,000	3,000	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	595	450	650	800	800	150	23.1%
461014 - SAFETY SUPPLIES	3,887	3,761	5,250	2,500	2,500	(2,750)	-52.4%
461025 - AGG MATERIAL	5,331	6,801	7,000	7,000	7,000	-	0.0%
461026 - SIGNS	14,391	27,135	10,000	5,000	5,000	(5,000)	-50.0%
461027 - ICE CONTROL	343,494	114,118	216,000	216,000	216,000	-	0.0%
461028 - MAINTENANCE SUPPLIES	879	1,049	1,500	750	1,000	(500)	-33.3%
461042 - MAILBOX REPLACEMENT	2,098	1,305	2,600	2,600	2,600	-	0.0%
462201 - ELECTRIC STREET LIGHTING	132,482	87,483	57,500	120,000	120,000	62,500	108.7%
462202 - ELECTRIC PUMP/LFT STATION	3,528	6,098	5,000	5,000	5,000	-	0.0%
462601 - FUEL	50,242	64,707	-	-	-	-	0.0%
462602 - DIESEL FUEL	-	397	-	-	-	-	0.0%
465004 - COMPUTER HARDWARE	4,175	2,246	6,125	3,000	2,350	(3,775)	-61.6%
465005 - COMPUTER SOFTWARE	879	962	1,225	1,010	1,025	(200)	-16.3%
49 - Other Financing Uses	-	-	433,880	433,880	346,280	(87,600)	-20.2%
493031 - TRANSFER TO FLEET SERVICES	-	-	433,880	433,880	346,280	(87,600)	-20.2%
11075200 - GenPWVehMaint	526,445	576,995	-	-	-	-	0.0%
41 - Salaries & Wages	351,386	361,842	-	-	-	-	0.0%
411001 - SALARIES-REGULAR	313,363	327,554	-	-	-	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	2,633	4,006	-	-	-	-	0.0%
411008 - LONGEVITY	1,200	1,200	-	-	-	-	0.0%
413001 - OVERTIME	34,190	29,082	-	-	-	-	0.0%
42 - Employee Benefits	179,212	181,054	-	-	-	-	0.0%
421001 - MEDICAL INSURANCE	96,423	92,349	-	-	-	-	0.0%
421003 - LIFE INSURANCE	486	556	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	21,693	20,579	-	-	-	-	0.0%
422002 - MEDICARE	5,073	4,813	-	-	-	-	0.0%
423001 - IL MUNIC RETIREMENT FUND	41,153	39,707	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	8,175	17,116	-	-	-	-	0.0%
429001 - WELLNESS PROGRAM	75	50	-	-	-	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	195	194	-	-	-	-	0.0%
429003 - EMPLOYEE ASSISTANCE	94	97	-	-	-	-	0.0%
429004 - CLOTHING ALLOWANCE	1,700	1,700	-	-	-	-	0.0%
429007 - UNIFORM SERVICE	3,770	3,030	-	-	-	-	0.0%
429013 - MEDICAL EXPENSE	309	802	-	-	-	-	0.0%
429014 - CDL REIMBURSEMENT	65	61	-	-	-	-	0.0%
43 - Prof & Tech Services	265	301	-	-	-	-	0.0%
433019 - CDL SCREENING	265	301	-	-	-	-	0.0%
44 - Contractual Services	41,389	55,046	-	-	-	-	0.0%
442101 - TIRE DISPOSAL	680	519	-	-	-	-	0.0%
442301 - CUSTODIAL SERVICE	6,306	8,011	-	-	-	-	0.0%
443001 - CLOUD & NETWORK SERVICES	1,005	1,238	-	-	-	-	0.0%
443004 - COMPUTER HARDWARE MAINT	2,228	2,268	-	-	-	-	0.0%
443005 - COMP SOFTWARE MAINTENANCE	4,452	4,490	-	-	-	-	0.0%
443006 - TELECOM MAINTENANCE	422	225	-	-	-	-	0.0%
443007 - EQUIPMENT MAINTENANCE	9,529	23,351	-	-	-	-	0.0%
443008 - BUILDING MAINTENANCE	7,331	11,572	-	-	-	-	0.0%
443010 - AUTO & TRUCK MAINT	987	1,040	-	-	-	-	0.0%
443032 - FUEL FACILITY MAINTENANCE	7,908	2,200	-	-	-	-	0.0%
444202 - OFFICE MACHINE RENTAL	140	133	-	-	-	-	0.0%
444203 - POSTAGE METER	400	-	-	-	-	-	0.0%
45 - Other Cont. Services	19,744	16,944	-	-	-	-	0.0%
450003 - PRINTING & PUBLISHING SERVICES	62	160	-	-	-	-	0.0%
452001 - LIABILITY INSURANCE	15,842	13,093	-	-	-	-	0.0%
453006 - MOBILE PHONE	1,497	1,458	-	-	-	-	0.0%
458001 - TRAINING & SCHOOLS	1,555	1,392	-	-	-	-	0.0%
458002 - MEETING AND CONVENTION	150	149	-	-	-	-	0.0%
458003 - DUES & SUBSCRIPTIONS	54	54	-	-	-	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	539	457	-	-	-	-	0.0%
458005 - INFO SYSTEMS TRAINING	45	181	-	-	-	-	0.0%
46 - Supplies	209,916	212,072	-	-	-	-	0.0%
461001 - OFFICE SUPPLIES	522	728	-	-	-	-	0.0%
461005 - POSTAGE	-	(23)	-	-	-	-	0.0%
461008 - MISC OTHER SUPPLIES	56	-	-	-	-	-	0.0%
461012 - SMALL TOOLS	5,895	4,397	-	-	-	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	305	450	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
461014 - SAFETY SUPPLIES	1,117	1,929	-	-	-	-	0.0%
461031 - INTERNAL PARTS	191,652	201,790	-	-	-	-	0.0%
461032 - WELDING SUPPLIES	1,777	1,597	-	-	-	-	0.0%
462601 - FUEL	920	858	-	-	-	-	0.0%
465004 - COMPUTER HARDWARE	2,258	-	-	-	-	-	0.0%
465005 - COMPUTER SOFTWARE	5,414	346	-	-	-	-	0.0%
49 - Other Financing Uses	(275,467)	(250,264)	-	-	-	-	0.0%
492001 - INTRA FUND-BUILDING	(6,003)	(2,790)	-	-	-	-	0.0%
492002 - INTRA FUND-ENGINEERING	(7,991)	(4,662)	-	-	-	-	0.0%
492003 - INTRA FUND-PUBLIC WORKS	(145,152)	(109,748)	-	-	-	-	0.0%
492004 - INTRA FUND-POLICE	(79,188)	(108,919)	-	-	-	-	0.0%
492005 - INTER FUND-UTILITY	(37,133)	(24,145)	-	-	-	-	0.0%
11075300 - GenBldMaint	116,808	75,394	95,950	95,896	95,300	(650)	0.0%
44 - Contractual Services	95,666	56,866	70,300	70,300	70,300	-	0.0%
441105 - NORTH SHORE SANITARY DIST	481	250	200	200	200	-	0.0%
442301 - CUSTODIAL SERVICE	36,844	35,006	40,000	40,000	40,000	-	0.0%
443008 - BUILDING MAINTENANCE	53,408	16,642	21,600	21,600	21,600	-	0.0%
443017 - LANDSCAPE MAINTENANCE	4,932	4,969	8,500	8,500	8,500	-	0.0%
45 - Other Cont. Services	14,812	14,946	16,270	16,216	15,620	(650)	-8.7%
450004 - MISC SERVICES	7,742	7,791	8,770	8,770	8,770	-	0.0%
452003 - PROPERTY INSURANCE	7,071	7,156	7,500	7,446	6,850	(650)	-8.7%
46 - Supplies	6,330	3,582	9,380	9,380	9,380	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	2,060	1,800	3,000	3,000	3,000	-	0.0%
461028 - MAINTENANCE SUPPLIES	2,026	293	4,800	4,800	4,800	-	0.0%
461039 - KITCHEN SUPPLIES	1,543	1,489	1,580	1,580	1,580	-	0.0%
465010 - BUILDING IMPROVEMENT	702	-	-	-	-	-	0.0%
121 - 911 Fund	(63,810)	0	-	-	-	2,449,954	0.0%
Revenue	(558,321)	(724,099)	(563,130)	(378,722)	(1,788,107)	1,224,977	0.0%
12140300 - 911PDCommunications	(558,321)	(724,099)	(563,130)	(378,722)	(1,788,107)	1,224,977	0.0%
33 - Intergovernmental	(558,321)	(724,096)	(563,130)	(378,722)	(1,788,107)	1,224,977	217.5%
333001 - JETSB CONTRIBUTION - GURNEE	(558,321)	(724,096)	(563,130)	(378,722)	(1,788,107)	1,224,977	217.5%
36 - Invests & Contribs	-	(3)	-	-	-	-	0.0%
336101 - INTEREST INCOME	-	(3)	-	-	-	-	0.0%
Expense	494,511	724,099	563,130	378,722	1,788,107	1,224,977	0.0%
12140300 - 911PDCommunications	494,511	724,099	563,130	378,722	1,788,107	1,224,977	0.0%
41 - Salaries & Wages	-	-	-	-	96,350	96,350	0.0%
494102 - TELLECOMMUNICATOR SALARIES	-	-	-	-	96,350	96,350	0.0%
43 - Prof & Tech Services	31,041	2,100	29,700	4,700	39,700	10,000	40.0%
494601 - LEGAL	-	-	2,500	2,500	2,500	-	0.0%
494603 - MAPPING/ADDRESSING/GIS PROFESS	-	-	1,000	1,000	1,000	-	0.0%
494604 - TRANSLATION SERVICES	-	-	1,200	1,200	1,200	-	0.0%
494606 - OTHER PROFESSIONAL SERVICES	31,041	2,100	25,000	-	35,000	10,000	40.0%
44 - Contractual Services	40,001	43,131	51,000	51,000	55,000	4,000	7.8%
494502 - 911 CALL TAKING/WORKSTAT MAINT	40,001	43,131	51,000	51,000	55,000	4,000	7.8%
45 - Other Cont. Services	227,116	270,876	335,960	284,022	409,907	73,947	451.4%
494204 - EMERGENCY BACKUP (UPS/GENERAT)	16,403	17,154	65,500	5,000	18,600	(46,900)	-71.6%
494301 - TELEPHONE SERVICE/9-1-1 TRUNKS	7,324	8,888	8,700	8,700	10,320	1,620	18.6%
494304 - MICROWAVE/BROADBAND-NOT ESINET	46,511	45,890	48,600	48,600	99,200	50,600	104.1%
494401 - TRAINING	365	-	1,000	-	1,000	-	0.0%
494511 - RADIO SYSTEM MAINT	33,834	39,942	45,360	45,360	90,460	45,100	99.4%
494521 - CAD SYS HARDWARE MAINT	10,083	10,640	16,000	16,000	17,250	1,250	7.8%
494522 - CAD SYS SOFTWARE MAINT	77,818	91,870	94,500	94,500	107,571	13,071	13.8%
494523 - CAD SYS MDC MAINT	3,324	35,840	17,750	17,750	6,750	(11,000)	-62.0%
494531 - GIS/MAPPING MAINT	2,235	2,241	3,000	3,000	2,160	(840)	-28.0%
494541 - OTHER SOFTWARE MAINTENANCE	13,209	2,149	2,750	2,750	10,237	7,487	272.3%
494551 - VOICE/DATA LOG REC MAINT	7,920	7,920	8,500	8,500	8,310	(190)	-2.2%
494561 - EMD MAINTENANCE	343	-	14,750	24,312	26,900	12,150	82.4%
494571 - OTHER EQUIP MAINTENANCE	7,747	8,342	9,550	9,550	11,149	1,599	16.7%
46 - Supplies	-	9,085	10,000	10,000	36,000	26,000	260.0%
494208 - OTHER FACILITY COSTS	-	9,085	10,000	10,000	36,000	26,000	260.0%
47 - Capital	196,352	398,907	136,470	29,000	1,151,150	1,014,680	0.0%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	-	-	-	-	0.0%
494201 - CAPITAL IMPROVEMENTS	-	-	10,000	-	10,000	-	0.0%
494701 - 911 SYSTEM INFRASTRUCTURE	-	-	10,000	-	10,000	-	0.0%
494702 - 911 CALL TAKING EQUIPMENT	-	445	1,000	1,000	1,000	-	0.0%
494711 - RADIO SYS EQUIPMENT	109,797	103,076	93,300	25,000	315,000	221,700	237.6%
494721 - CAD SYS HARDWARE	881	9,433	-	-	24,000	24,000	0.0%
494722 - CAD SYS SOFTWARE/LIC	-	-	-	2,000	600,000	600,000	0.0%
494723 - CAD SYS MDC	7,328	155,686	19,920	-	43,150	23,230	116.6%
494741 - SOFTWARE LICENSES	-	-	-	-	5,000	5,000	0.0%
494751 - VOICE/DATA/LOG HARDWARE	-	-	-	-	130,000	130,000	0.0%
494761 - EMD HARDWARE/SOFTWARE/EQUIP	-	127,099	1,250	-	-	(1,250)	-100.0%
494771 - OTHER SOFTWARE/HARDWARE	78,346	3,168	1,000	1,000	13,000	12,000	1200.0%
122 - Motor Fuel Tax Fund	(838,440)	453,534	(66,008)	(397,111)	(326,261)	1,496,624	0.0%
Revenue	(838,440)	(1,203,486)	(1,066,008)	(1,765,296)	(1,944,446)	878,439	0.0%
12275400 - MFTPWAdministration	(838,440)	(1,203,486)	(1,066,008)	(1,765,296)	(1,944,446)	878,439	0.0%
33 - Intergovernmental	(817,250)	(1,171,154)	(1,041,008)	(1,764,796)	(1,943,946)	902,939	0.0%
333503 - MOTOR FUEL TAX	(791,938)	(814,047)	(750,000)	(750,000)	(716,656)	(33,345)	-4.4%
333505 - HIGH GROWTH CITIES PROG	(25,312)	(6,307)	(25,000)	(61,301)	(25,000)	-	0.0%
333510 - TRANSPORTATION RENEWAL FUND	-	(350,800)	(266,008)	(266,008)	(514,803)	248,795	93.5%
333511 - REBUILD IL CAPITAL PROGRAM	-	-	-	(687,488)	(687,488)	687,488	0.0%
36 - Invests & Contribs	(21,190)	(32,332)	(25,000)	(500)	(500)	(24,500)	-98.0%
336101 - INTEREST INCOME	(21,190)	(32,332)	(25,000)	(500)	(500)	(24,500)	-98.0%
Expense	-	1,657,020	1,000,000	1,368,185	1,618,185	618,185	0.0%
12275400 - MFTPWAdministration	-	1,657,020	1,000,000	1,368,185	1,618,185	618,185	0.0%
44 - Contractual Services	-	1,657,020	1,000,000	1,368,185	1,618,185	618,185	0.0%
443012 - STREET SURFACING-MAINT	-	1,600,000	1,000,000	1,368,185	1,618,185	618,185	61.8%
443013 - CRACK SEALING	-	57,020	-	-	-	-	0.0%
123 - Impact Fee Fund	384,500	208,798	349,750	349,950	149,950	(200,200)	0.0%
Revenue	(15,500)	(202)	(250)	(50)	(50)	(200)	0.0%
12320300 - ImpactFeesCommDev	(15,500)	(202)	(250)	(50)	(50)	(200)	0.0%
32 - Licenses & Permits	(15,500)	-	-	-	-	-	0.0%
332204 - STORMWATER MANAGEMENT	(15,500)	-	-	-	-	-	0.0%
36 - Invests & Contribs	-	(202)	(250)	(50)	(50)	(200)	-80.0%
336101 - INTEREST INCOME	-	(202)	(250)	(50)	(50)	(200)	-80.0%
Expense	400,000	209,000	350,000	350,000	150,000	(200,000)	0.0%
12320300 - ImpactFeesCommDev	400,000	209,000	350,000	350,000	150,000	(200,000)	0.0%
49 - Other Financing Uses	400,000	209,000	350,000	350,000	150,000	(200,000)	0.0%
493004 - IMPACT FEE FUND	400,000	200,000	350,000	350,000	150,000	(200,000)	-57.1%
493009 - GOLF COURSE FUND	-	9,000	-	-	-	-	0.0%
124 - PD Restricted Revenue Fund	(3,877)	(62,471)	41,000	12,623	(5,550)	451,550	0.0%
Revenue	(3,877)	(62,471)	(6,000)	(30,776)	(255,050)	249,050	0.0%
12440150 - PD Forfeiture IL/Local	(3,877)	(62,471)	(6,000)	(7,018)	(5,050)	(950)	-95.0%
35 - Fines & Forfeitures	(3,542)	(61,565)	(5,000)	(6,968)	(5,000)	-	0.0%
335201 - DARE FORFEITED FUNDS	(3,542)	(61,565)	(5,000)	(6,968)	(5,000)	-	0.0%
36 - Invests & Contribs	(335)	(907)	(1,000)	(50)	(50)	(950)	-95.0%
336101 - INTEREST INCOME	(335)	(907)	(1,000)	(50)	(50)	(950)	-95.0%
12440160 - PD Forefeiture State	-	-	-	(23,758)	-	-	0.0%
35 - Fines & Forfeitures	-	-	-	(23,758)	-	-	0.0%
335203 - STATE SEIZURE	-	-	-	(23,758)	-	-	0.0%
12440170 - PD Forefeiture Federal	-	-	-	-	(250,000)	250,000	0.0%
35 - Fines & Forfeitures	-	-	-	-	(250,000)	250,000	0.0%
335202 - FEDERAL SEIZURE	-	-	-	-	(250,000)	250,000	0.0%
Expense	-	-	47,000	43,399	249,500	202,500	0.0%
12440160 - PD Forefeiture State	-	-	-	-	43,000	43,000	0.0%
44 - Contractual Services	-	-	-	-	3,000	3,000	0.0%
443001 - CLOUD & NETWORK SERVICES	-	-	-	-	3,000	3,000	0.0%
45 - Other Cont. Services	-	-	-	-	7,500	7,500	0.0%
450019 - K9 TRAINING FEES	-	-	-	-	7,500	7,500	0.0%
46 - Supplies	-	-	-	-	7,500	7,500	0.0%
461040 - K9 UNIT SUPPLIES	-	-	-	-	7,500	7,500	0.0%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
47 - Capital	-	-	-	-	25,000	25,000	0.0%
475102 - MACHINERY & EQUIPMENT	-	-	-	-	25,000	25,000	0.0%
12440170 - PD Forefeiture Federal	-	-	47,000	43,399	206,500	159,500	0.0%
44 - Contractual Services	-	-	-	-	14,000	14,000	0.0%
443001 - CLOUD & NETWORK SERVICES	-	-	-	-	14,000	14,000	0.0%
45 - Other Cont. Services	-	-	-	-	1,000	1,000	0.0%
458001 - TRAINING & SCHOOLS	-	-	-	-	1,000	1,000	0.0%
47 - Capital	-	-	47,000	43,399	191,500	144,500	0.0%
475102 - MACHINERY & EQUIPMENT	-	-	-	-	33,500	33,500	0.0%
475202 - VEHICLES	-	-	47,000	43,399	158,000	111,000	236.2%
131 - Capital Improvement Fund	(845,842)	(790,571)	1,111,496	(439,518)	(1,227,750)	(5,839,246)	0.0%
Revenue	(6,600,194)	(6,057,797)	(10,355,000)	(8,665,664)	(8,587,500)	(1,767,500)	0.0%
13110100 - CapitalAdministration	(6,600,194)	(6,012,615)	(5,750,000)	(4,020,482)	(5,265,000)	(485,000)	0.0%
30 - Major Revenues	(4,628,536)	(4,426,587)	(4,550,000)	(3,575,000)	(4,340,000)	(210,000)	-4.6%
331303 - HOME RULE SALES TAX	(4,628,536)	(4,426,587)	(4,550,000)	(3,575,000)	(4,340,000)	(210,000)	-4.6%
33 - Intergovernmental	-	-	(750,000)	-	(750,000)	-	0.0%
333412 - LAKE COUNTY GRANT	-	-	(750,000)	-	(750,000)	-	0.0%
36 - Invests & Contris	(21,500)	(19,969)	(25,000)	(3,500)	(5,000)	(20,000)	0.0%
336101 - INTEREST INCOME	(12,211)	(19,969)	(25,000)	(3,500)	(5,000)	(20,000)	-80.0%
336401 - CONTRIBUTIONS	(9,289)	-	-	-	-	-	0.0%
39 - Other Sources	(1,950,158)	(1,566,058)	(425,000)	(441,982)	(170,000)	(255,000)	0.0%
339101 - GENERAL FUND	(1,500,000)	-	-	-	-	-	0.0%
339104 - IMPACT FEE FUND	(400,000)	(200,000)	(350,000)	(350,000)	(150,000)	(200,000)	-57.1%
339201 - SALE OF MISC ASSETS	(50,158)	(1,366,058)	(75,000)	(91,982)	(20,000)	(55,000)	-73.3%
13150100 - CapitalFDAdministration	-	(45,182)	(4,605,000)	(4,645,182)	(3,322,500)	(1,282,500)	-120.3%
33 - Intergovernmental	-	(45,182)	(180,000)	(45,182)	(22,500)	(157,500)	-87.5%
333102 - FIRE GRANT	-	(45,182)	(180,000)	(45,182)	(22,500)	(157,500)	-87.5%
36 - Invests & Contris	-	-	(1,000,000)	(1,000,000)	(1,000,000)	-	0.0%
336415 - WWFPD Donation	-	-	(1,000,000)	(1,000,000)	(1,000,000)	-	0.0%
39 - Other Sources	-	-	(3,425,000)	(3,600,000)	(2,300,000)	(1,125,000)	-32.8%
339306 - FIRE STATION #3	-	-	(3,425,000)	(3,600,000)	(2,300,000)	(1,125,000)	-32.8%
Expense	5,754,351	5,267,226	11,466,496	8,226,147	7,359,750	(4,071,746)	0.0%
13100000 - Capital Improvement Fund	100,757	88,820	-	172,500	274,250	274,250	0.0%
47 - Capital	100,757	88,820	-	172,500	274,250	274,250	0.0%
475004 - ENTERPRISE EQUIP&APPS	94,155	86,043	-	-	-	-	0.0%
475012 - SOFTWARE REPLACEMENT	6,601	2,778	-	-	-	-	0.0%
475024 - NETWORK EQUIPMENT/APPLICATIONS	-	-	-	21,000	124,250	124,250	0.0%
475025 - CYBER SECURITY EQUIP/APPS	-	-	-	71,500	60,000	60,000	0.0%
475027 - VIRTUALIZATION & STORAGE	-	-	-	80,000	90,000	90,000	0.0%
13110100 - CapitalAdministration	19,269	141,878	1,462,246	1,004,825	440,500	(1,021,746)	-1084.5%
47 - Capital	19,269	141,878	395,575	63,154	60,000	(335,575)	-931.1%
473003 - BUILDING IMPROVEMENTS	19,269	141,878	112,500	58,154	55,000	(57,500)	-51.1%
473006 - SECURITY IMPROVEMENTS	-	-	20,000	-	-	(20,000)	-100.0%
475004 - ENTERPRISE EQUIP&APPS	-	-	46,000	-	-	(46,000)	-100.0%
475005 - ENTERPRISE SOFTWARE SYS&APPS	-	-	26,075	-	-	(26,075)	-100.0%
475009 - COMMS EQUIPMENT-CAPITAL	-	-	20,000	-	-	(20,000)	-100.0%
475023 - AUDIO VISUAL EQUIPMENT	-	-	25,000	5,000	5,000	(20,000)	-80.0%
475024 - NETWORK EQUIPMENT/APPLICATIONS	-	-	46,000	-	-	(46,000)	-100.0%
475025 - CYBER SECURITY EQUIP/APPS	-	-	70,000	-	-	(70,000)	-100.0%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	-	20,000	-	-	(20,000)	-100.0%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	10,000	-	-	(10,000)	-100.0%
49 - Other Financing Uses	-	-	1,066,671	941,671	380,500	(686,171)	-153.4%
493009 - GOLF COURSE FUND	-	-	250,000	125,000	-	(250,000)	-100.0%
493031 - TRANSFER TO FLEET SERVICES	-	-	816,671	816,671	380,500	(436,171)	-53.4%
13120100 - CapitalCommunityDevelopment	30,734	76,466	10,000	5,000	-	(10,000)	-100.0%
47 - Capital	30,734	76,466	10,000	5,000	-	(10,000)	-100.0%
474005 - EAST GRAND ENHANCEMENTS	30,734	76,466	10,000	5,000	-	(10,000)	-100.0%
13140100 - CapitalPDAdministration	321,208	492,520	385,000	107,807	478,500	93,500	0.0%
47 - Capital	321,208	492,520	385,000	107,807	478,500	93,500	0.0%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
473003 - BUILDING IMPROVEMENTS	114,924	198,843	215,000	107,807	100,000	(115,000)	-53.5%
473006 - SECURITY IMPROVEMENTS	-	-	-	-	3,500	3,500	0.0%
475023 - AUDIO VISUAL EQUIPMENT	-	-	15,000	-	15,000	-	0.0%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	-	30,000	-	10,000	(20,000)	-66.7%
475027 - VIRTUALIZATION & STORAGE	-	-	80,000	-	-	(80,000)	-100.0%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	45,000	-	350,000	305,000	677.8%
475202 - VEHICLES	206,284	293,676	-	-	-	-	0.0%
13150100 - CapitalFDAdministration	822,052	909,716	4,448,000	3,665,000	3,256,500	(1,156,500)	0.0%
47 - Capital	822,052	909,716	4,448,000	3,665,000	3,256,500	(1,156,500)	0.0%
473003 - BUILDING IMPROVEMENTS	199,072	535,245	4,115,000	50,000	-	(4,115,000)	-100.0%
473008 - FIRE STATION #3	-	-	-	3,600,000	2,895,000	2,895,000	0.0%
475010 - PRE-EMPTION SYSTEM	-	-	5,000	2,500	-	(5,000)	-100.0%
475014 - FIRE FIGHTING GEAR	-	-	30,000	-	-	(30,000)	-100.0%
475016 - MATCHING GRANT PROGRAM	-	49,896	200,000	-	25,000	(175,000)	-87.5%
475017 - WARNING SIRENS	-	8,899	25,000	12,500	25,000	-	0.0%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	-	20,000	-	-	15,000	75.0%
475029 - DEPARTMENT HARDWARE&EQUIP	-	-	15,000	-	-	(15,000)	-100.0%
475202 - VEHICLES	622,980	315,675	38,000	-	311,500	273,500	719.7%
13175100 - CapitalPWAdministration	493,950	555,617	321,750	115,400	170,000	(151,750)	0.0%
47 - Capital	493,950	555,617	321,750	115,400	170,000	(151,750)	0.0%
473003 - BUILDING IMPROVEMENTS	16,070	43,192	174,500	115,400	45,000	(129,500)	-74.2%
474004 - STREET LIGHTS	100,855	100,560	125,000	-	125,000	-	0.0%
475004 - ENTERPRISE EQUIP&APPS	-	-	6,000	-	-	(6,000)	-100.0%
475027 - VIRTUALIZATION & STORAGE	-	-	16,250	-	-	(16,250)	-100.0%
475202 - VEHICLES	377,025	411,865	-	-	-	-	0.0%
13175150 - CapitalInfrastructure	3,966,381	3,002,210	4,839,500	3,155,615	2,740,000	(2,099,500)	0.0%
43 - Prof & Tech Services	145,483	168,275	185,000	185,000	225,000	40,000	21.6%
433008 - ENGINEERING CONSULTANT	145,483	168,275	185,000	185,000	225,000	40,000	21.6%
44 - Contractual Services	3,335,131	1,975,827	2,865,000	2,501,000	1,925,000	(940,000)	-133.7%
443012 - STREET SURFACING-MAINT	3,277,459	1,818,760	2,715,000	2,500,000	1,800,000	(915,000)	-33.7%
443014 - PAVEMENT MARKING	15,846	32,370	25,000	500	-	(25,000)	-100.0%
443015 - PUBLIC SIDEWALK	41,826	124,698	125,000	500	125,000	-	0.0%
45 - Other Cont. Services	8,686	-	-	-	-	-	0.0%
450016 - PROPERTY TAXES	8,686	-	-	-	-	-	0.0%
47 - Capital	477,081	858,108	1,789,500	469,615	590,000	(1,199,500)	0.0%
471002 - LAND ACQUISITION	4,523	254,219	150,000	11,515	50,000	(100,000)	-66.7%
472002 - INTERGOV COST SHARING	-	367,814	1,205,000	153,100	140,000	(1,065,000)	-88.4%
472006 - DRAINAGE IMPROVEMENTS	292,742	137,202	430,000	215,000	300,000	(130,000)	-30.2%
472011 - SIDEWALK IMPROVEMENTS	75,870	58,973	-	-	-	-	0.0%
473005 - DEMOLITION COSTS	-	-	-	75,000	100,000	100,000	0.0%
473006 - SECURITY IMPROVEMENTS	-	-	4,500	-	-	(4,500)	-100.0%
474002 - VILLAGE PLAZA	15,358	4,459	-	-	-	-	0.0%
475020 - DATA PROCESSING SYSTEM	4,777	-	-	-	-	-	0.0%
475021 - INTER/INTRA NETWORK PROJ	83,812	35,441	-	15,000	-	-	0.0%
141 - Bond Fund	(21,952)	1,377,927	-	16,575	-	-	0.0%
Revenue	(1,222,302)	(3,156,623)	-	(470)	-	-	0.0%
14114000 - DebtAdministration	(1,222,302)	(3,156,623)	-	(470)	-	-	0.0%
36 - Invests & Contribs	(21,102)	(11,896)	-	(470)	-	-	0.0%
336101 - INTEREST INCOME	(21,102)	(11,896)	-	(470)	-	-	0.0%
39 - Other Sources	(1,201,200)	(3,144,727)	-	-	-	-	0.0%
339101 - GENERAL FUND	(1,201,200)	(3,144,727)	-	-	-	-	0.0%
Expense	1,200,350	4,534,550	-	17,045	-	-	0.0%
14114000 - DebtAdministration	1,200,350	4,534,550	-	17,045	-	-	0.0%
43 - Prof & Tech Services	350	-	-	17,045	-	-	0.0%
433006 - FINANCIAL SERVICES	350	-	-	17,045	-	-	0.0%
48 - Debt Service	1,200,000	4,534,550	-	-	-	-	0.0%
481004 - 2011 GO BONDS	1,015,000	4,380,000	-	-	-	-	0.0%
481008 - 2011 GO BONDS	184,450	154,000	-	-	-	-	0.0%
481012 - 2011 GO BONDS	550	550	-	-	-	-	0.0%
142 - Special Service Area #2	(220)	1,476	-	7,149	-	(82,645)	-500.0%
Revenue	(41,194)	(41,069)	(41,323)	(41,323)	-	(41,323)	-200.0%
14214000 - SSA2Debt	(41,194)	(41,069)	(41,323)	(41,323)	-	(41,323)	-200.0%
31 - Taxes	(40,792)	(41,002)	(41,048)	(41,048)	-	(41,048)	-100.0%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
331106 - ROAD & BRIDGE	(40,792)	(41,002)	(41,048)	(41,048)	-	(41,048)	-100.0%
36 - Invests & Contribs	(401)	(67)	(275)	(275)	-	(275)	-100.0%
336101 - INTEREST INCOME	(401)	(67)	(275)	(275)	-	(275)	-100.0%
Expense	40,974	42,545	41,323	48,472	-	(41,323)	-300.0%
14214000 - SSA2Debt	40,974	42,545	41,323	48,472	-	(41,323)	-300.0%
48 - Debt Service	40,974	42,545	41,323	48,472	-	(41,323)	-300.0%
481001 - 2001 SSA #2 PRINCIPAL	35,000	37,000	39,000	39,000	-	(39,000)	-100.0%
481005 - SSA #2 INTEREST	5,774	4,995	2,048	2,048	-	(2,048)	-100.0%
481009 - SSA #2 FEES	200	550	275	7,424	-	(275)	-100.0%
211 - Golf Course Fund	36,710	48,634	(56,500)	(153,324)	(45,100)	(481,400)	0.0%
Revenue	(1,790)	(60,113)	(291,500)	(206,813)	(45,100)	(246,400)	0.0%
21113000 - GolfAdministration	(1,790)	(60,113)	(291,500)	(206,813)	(45,100)	(246,400)	0.0%
30 - Major Revenues	-	-	(40,000)	(46,763)	(45,000)	5,000	12.5%
331601 - AMUSEMENT TAX	-	-	(40,000)	(46,763)	(45,000)	5,000	12.5%
36 - Invests & Contribs	(1,790)	(1,113)	(1,500)	(35,050)	(100)	(1,400)	0.0%
336101 - INTEREST INCOME	(1,790)	(1,113)	(1,500)	(50)	(100)	(1,400)	-93.3%
336401 - CONTRIBUTIONS	-	-	-	(35,000)	-	-	0.0%
39 - Other Sources	-	(59,000)	(250,000)	(125,000)	-	(250,000)	0.0%
339101 - GENERAL FUND	-	(50,000)	-	-	-	-	0.0%
339104 - IMPACT FEE FUND	-	(9,000)	-	-	-	-	0.0%
339106 - CAPITAL IMPROVEMENT FUND	-	-	(250,000)	(125,000)	-	(250,000)	-100.0%
Expense	38,500	108,747	235,000	53,488	-	(235,000)	0.0%
21113000 - GolfAdministration	38,500	108,747	235,000	53,488	-	(235,000)	0.0%
46 - Supplies	-	89,497	-	5,000	-	-	0.0%
465011 - LANDSCAPE IMPROVEMENTS	-	89,497	-	5,000	-	-	0.0%
47 - Capital	38,500	19,250	235,000	48,488	-	(235,000)	0.0%
473001 - DEPRECIATION-BUILDINGS&IMP	19,250	-	-	-	-	-	0.0%
473003 - BUILDING IMPROVEMENTS	-	-	25,000	49	-	(25,000)	-100.0%
474001 - DEPRECIATION-OTHER THAN BLDG	19,250	19,250	-	-	-	-	0.0%
474006 - GOLF COURSE IMPROVEMENTS	-	-	210,000	48,439	-	(210,000)	-100.0%
221 - Water & Sewer Operating Fund	670,702	(344,078)	(1,185,030)	(1,253,284)	(2,319,921)	(1,330,821)	0.0%
Revenue	(9,269,782)	(9,072,126)	(9,388,500)	(8,237,230)	(9,290,535)	(97,965)	0.0%
22175500 - W&SPublicWorks	(9,269,782)	(9,072,126)	(9,388,500)	(8,237,230)	(9,290,535)	(97,965)	0.0%
32 - Licenses & Permits	(238,222)	-	-	-	-	-	0.0%
332216 - CONNECTION FEES	(238,222)	-	-	-	-	-	0.0%
34 - Charges for Services	(8,824,881)	(8,895,344)	(9,183,500)	(8,149,475)	(9,180,535)	(2,965)	-227.4%
334109 - MISC. OTHER CHARGES	(4,724)	(1,809)	(10,000)	(1,000)	(2,000)	(8,000)	-80.0%
334111 - TOWER/ANTENNAE LEASE	(28,598)	(63,441)	(150,000)	(155,000)	(155,000)	5,000	3.3%
334401 - RECYCLING REVENUE	-	-	(1,000)	(1,000)	-	(1,000)	-100.0%
334402 - CUSTOMER SALES-SEWER	(2,077,180)	(2,173,574)	(2,100,000)	(1,820,200)	(2,072,735)	(27,265)	-1.3%
334801 - CUSTOMER SALES-WATER	(6,680,096)	(6,642,914)	(6,900,000)	(6,157,775)	(6,938,300)	38,300	0.6%
334803 - METER SALES	(31,648)	(10,045)	(20,000)	(10,000)	(10,000)	(10,000)	-50.0%
334805 - METER RENTAL	(2,635)	(3,561)	(2,500)	(4,500)	(2,500)	-	0.0%
35 - Fines & Forfeitures	(108,634)	(100,812)	(100,000)	(65,000)	(100,000)	-	0.0%
335107 - WATER PENALTIES	(108,634)	(100,812)	(100,000)	(65,000)	(100,000)	-	0.0%
36 - Invests & Contribs	(96,468)	(75,781)	(105,000)	(20,000)	(10,000)	(95,000)	-186.7%
336101 - INTEREST INCOME	(48,117)	(39,948)	(75,000)	(5,000)	(10,000)	(65,000)	-86.7%
336102 - INTEREST ON INVESTMENTS	(48,350)	(35,833)	(30,000)	(15,000)	-	(30,000)	-100.0%
39 - Other Sources	(1,577)	(190)	-	(2,755)	-	-	0.0%
339602 - REIMBURSE DAMAGE TO VLG PROP	(1,577)	(190)	-	-	-	-	0.0%
339603 - WORK COMP REIMBURSEMENTS	-	-	-	(2,755)	-	-	0.0%
Expense	9,940,484	8,728,048	8,203,470	6,983,946	6,970,614	(1,232,856)	0.0%
22100000 - Water & Sewer Operating Fund	6,096	8,963	-	-	-	-	0.0%
41 - Salaries & Wages	6,096	8,963	-	-	-	-	0.0%
411017 - COMPENSATED ABSENCES EXP	6,096	8,963	-	-	-	-	0.0%
22175500 - W&SPublicWorks	9,934,388	8,719,085	8,203,470	6,983,946	6,970,614	(1,232,856)	0.0%
41 - Salaries & Wages	1,071,500	1,126,959	1,193,237	1,089,177	1,104,972	(88,265)	-37.0%
411001 - SALARIES-REGULAR	865,424	959,930	1,014,597	912,000	927,792	(86,805)	-8.6%
411002 - SALARIES-PART TIME	47,064	57,763	50,000	50,000	50,000	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	3,336	5,132	3,500	2,037	3,500	-	0.0%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
411008 - LONGEVITY	4,740	5,140	5,140	5,140	3,680	(1,460)	-28.4%
413001 - OVERTIME	150,936	98,994	120,000	120,000	120,000	-	0.0%
42 - Employee Benefits	745,141	813,348	819,443	784,661	763,124	(56,319)	0.0%
421001 - MEDICAL INSURANCE	252,534	303,198	310,711	294,000	303,504	(7,207)	-2.3%
421002 - DENTAL INSURANCE	2,871	3,567	3,462	3,462	2,949	(513)	-14.8%
421003 - LIFE INSURANCE	1,383	1,631	1,541	1,541	1,284	(257)	-16.7%
421005 - MEDICAL INSURANCE - IBNR	-	2,105	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	68,257	68,555	71,456	65,450	66,088	(5,368)	-7.5%
422002 - MEDICARE	16,140	16,205	16,864	15,450	15,469	(1,395)	-8.3%
423001 - IL MUNIC RETIREMENT FUND	135,512	122,171	134,249	125,550	111,691	(22,558)	-16.8%
423101 - IMRF EXPENSE - NPO	(548)	25,382	-	-	-	-	0.0%
423102 - OPEB EXPENSE	6,987	-	-	-	-	-	0.0%
424001 - TUITION REIMBURSEMENT	3,038	7,088	8,500	9,115	12,000	3,500	41.2%
425001 - UNEMPLOYMENT INSURANCE	2,290	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	243,588	249,483	258,700	256,827	236,230	(22,470)	-8.7%
429001 - WELLNESS PROGRAM	200	200	300	300	300	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	196	390	500	500	200	(300)	-60.0%
429003 - EMPLOYEE ASSISTANCE	283	311	699	699	280	(419)	-59.9%
429004 - CLOTHING ALLOWANCE	4,325	4,285	4,675	4,109	4,675	-	0.0%
429005 - UNIFORM ALLOWANCE	-	-	30	30	30	-	0.0%
429007 - UNIFORM SERVICE	5,480	4,790	4,500	4,500	4,500	-	0.0%
429011 - AUTO ALLOWANCE	1,920	1,994	1,921	1,921	2,401	480	25.0%
429012 - COMMUTING BENEFIT	120	20	140	140	140	-	0.0%
429013 - MEDICAL EXPENSE	507	1,973	900	1,000	1,000	100	11.1%
429014 - CDL REIMBURSEMENT	60	-	295	67	383	88	29.8%
43 - Prof & Tech Services	21,153	16,246	18,300	18,303	18,300	-	0.0%
433001 - GENERAL LEGAL SERVICE	-	53	1,500	1,500	1,500	-	0.0%
433004 - LABOR ATTORNEY	863	2,302	2,500	2,500	2,500	-	0.0%
433005 - AUDIT FEES	13,000	9,025	13,000	13,000	13,000	-	0.0%
433010 - CONSULTING SERVICES	532	3,213	-	-	-	-	0.0%
433018 - PERSONNEL TESTING	5,962	819	500	500	500	-	0.0%
433019 - CDL SCREENING	796	834	800	803	800	-	0.0%
44 - Contractual Services	4,128,215	4,296,369	3,886,569	3,400,218	2,792,610	(1,093,959)	0.0%
441001 - JULIE SERVICE	6,880	6,736	6,964	6,964	6,575	(389)	-5.6%
441102 - METER TESTING	6,903	10,654	12,600	12,600	14,000	1,400	11.1%
441104 - WASTE REMOVAL	6,663	11,140	7,750	7,750	7,750	-	0.0%
441105 - NORTH SHORE SANITARY DIST	224	302	250	250	250	-	0.0%
441107 - WATER TOWER MAINT.	122,059	442,477	463,874	485,180	212,629	(251,245)	-54.2%
441108 - WATER PURCHASE CLCJAWA	3,651,071	3,497,376	2,954,100	2,554,100	2,103,750	(850,350)	-28.8%
442301 - CUSTODIAL SERVICE	6,306	8,014	8,000	8,000	8,000	-	0.0%
443001 - CLOUD & NETWORK SERVICES	3,688	12,047	19,290	13,889	33,110	13,820	71.6%
443004 - COMPUTER HARDWARE MAINT	6,345	6,325	7,750	6,906	7,025	(725)	-9.4%
443005 - COMP SOFTWARE MAINTENANCE	48,520	69,847	61,070	59,395	62,360	1,290	2.1%
443006 - TELECOM MAINTENANCE	1,506	811	1,825	1,597	1,815	(10)	-0.5%
443007 - EQUIPMENT MAINTENANCE	10,965	8,602	14,500	15,257	15,300	800	5.5%
443008 - BUILDING MAINTENANCE	11,483	12,750	23,766	20,000	38,766	15,000	63.1%
443010 - AUTO & TRUCK MAINT	63,272	42,187	-	-	-	-	0.0%
443017 - LANDSCAPE MAINTENANCE	1,460	6,977	2,000	2,000	2,000	-	0.0%
443020 - PUMPING-MAINTENANCE	52,254	79,170	169,500	125,000	180,000	10,500	6.2%
443021 - SERVICES-MAINTENANCE	2,600	5,308	6,500	6,000	6,000	(500)	-7.7%
443022 - HYDRANT & VALVE-MAINT	58,239	57,343	65,000	35,000	39,000	(26,000)	-40.0%
443023 - MANHOLE-MAINTENANCE	-	1,875	2,000	2,000	2,000	-	0.0%
443025 - MISCELLEANEOUS-MAINTENANC	1,744	1,015	2,400	2,400	2,000	(400)	-16.7%
443026 - MAINS-MAINTENANCE	57,025	10,775	46,000	30,000	38,000	(8,000)	-17.4%
443034 - SCADA MAINTENANCE	7,424	3,910	9,000	5,000	9,000	-	0.0%
444201 - EQUIPMENT RENTAL	-	-	2,000	500	2,000	-	0.0%
444202 - OFFICE MACHINE RENTAL	1,185	727	430	430	1,280	850	197.7%
444203 - POSTAGE METER	400	-	-	-	-	-	0.0%
45 - Other Cont. Services	138,300	144,406	164,818	167,751	154,523	(10,295)	0.0%
450003 - PRINTING & PUBLISHING SERVICES	9,123	7,426	12,600	12,600	12,600	-	0.0%
450013 - SERVICE CHARGE	3,855	3,942	3,977	3,977	3,977	-	0.0%
450017 - BANK CHARGES	26,797	36,717	45,000	60,000	45,000	-	0.0%
450020 - PROPERTY LIEN FEES	89	6	-	-	-	-	0.0%
452001 - LIABILITY INSURANCE	14,782	14,118	14,700	14,594	13,430	(1,270)	-8.6%
452002 - AUTO INSURANCE	28,713	29,010	30,200	29,981	27,580	(2,620)	-8.7%
452003 - PROPERTY INSURANCE	20,507	20,790	21,600	21,444	19,730	(1,870)	-8.7%
452005 - INSURANCE DEDUCTIBLE	6,235	1,000	-	-	-	-	0.0%
452007 - DAMAGE TO VILLAGE PROPERTY	-	2,697	-	-	-	-	0.0%
453004 - TELEPHONE SERVICE	7,587	7,793	6,000	8,000	8,000	2,000	33.3%
453006 - MOBILE PHONE	4,015	3,986	3,500	4,000	4,000	500	14.3%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
453010 - MOBILE DATA SERVICE	4,859	6,498	4,560	6,500	4,800	240	5.3%
458001 - TRAINING & SCHOOLS	8,726	6,312	15,050	4,000	8,000	(7,050)	-46.8%
458002 - MEETING AND CONVENTION	311	397	4,035	-	4,035	-	0.0%
458003 - DUES & SUBSCRIPTIONS	1,423	2,687	2,371	2,371	2,321	(50)	-2.1%
458004 - CAR EXPENSE/MILEAGE REIMB	791	413	500	100	500	-	0.0%
458005 - INFO SYSTEMS TRAINING	485	615	725	184	550	(175)	-24.1%
46 - Supplies	295,545	285,356	625,573	278,306	622,505	(3,068)	0.0%
461001 - OFFICE SUPPLIES	1,324	1,316	2,500	2,000	2,000	(500)	-20.0%
461003 - COMPUTER SUPPLIES	37	276	300	300	300	-	0.0%
461005 - POSTAGE	37,736	42,054	44,400	44,400	44,000	(400)	-0.9%
461006 - CHEMICALS	275	482	5,700	1,000	5,700	-	0.0%
461007 - REFERENCE MATERIALS	122	592	700	500	500	(200)	-28.6%
461008 - MISC OTHER SUPPLIES	122	34	305	305	305	-	0.0%
461011 - JULIE SUPPLIES	1,527	1,528	2,700	2,500	2,500	(200)	-7.4%
461012 - SMALL TOOLS	3,169	3,202	3,500	3,500	3,500	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	305	450	650	800	800	150	23.1%
461014 - SAFETY SUPPLIES	5,712	5,667	7,645	5,000	7,000	(645)	-8.4%
461016 - WATER METERS	5,709	2,953	-	6,000	5,000	5,000	0.0%
461017 - METERS-REPLACEMENT PGRM	42,496	42,903	50,000	50,000	50,000	-	0.0%
461018 - METER PARTS	1,645	569	2,000	2,000	2,000	-	0.0%
461020 - WATER SAMPLING	13,662	13,711	16,300	14,000	17,000	700	4.3%
461025 - AGG MATERIAL	15,768	14,907	15,000	15,000	15,000	-	0.0%
462101 - NATURAL GAS	7,583	8,992	6,500	9,000	10,000	3,500	53.8%
462202 - ELECTRIC PUMP/LFT STATION	104,976	94,665	109,723	109,723	100,000	(9,723)	-8.9%
462601 - FUEL	26,397	23,085	-	-	-	-	0.0%
465001 - MISC OTHER CAPITAL ITEMS	844	20,088	350,000	5,000	350,000	-	0.0%
465003 - OFFICE FURNITURE	-	-	-	-	2,800	2,800	0.0%
465004 - COMPUTER HARDWARE	5,862	6,801	6,525	5,043	3,400	(3,125)	-47.9%
465005 - COMPUTER SOFTWARE	10,209	1,081	1,125	2,235	700	(425)	-37.8%
465008 - MACHINERY & EQUIPMENT	10,065	-	-	-	-	-	0.0%
47 - Capital	1,304,334	1,360,722	-	-	-	-	0.0%
472001 - DEPRECIATION-INFRASTRUCTURE	1,291,452	1,360,722	-	-	-	-	0.0%
473001 - DEPRECIATION-BUILDINGS&IMP	12,882	-	-	-	-	-	0.0%
48 - Debt Service	-	-	560,000	310,000	560,000	-	0.0%
481015 - IEPA SRF LOAN - PRINCIPAL	-	-	215,000	215,000	215,000	-	0.0%
481016 - IEPA SRF LOAN - ADD PRINCIPAL	-	-	250,000	-	250,000	-	0.0%
481115 - IEPA SRF LOAN - INTEREST	-	-	95,000	95,000	95,000	-	0.0%
49 - Other Financing Uses	2,230,200	675,680	935,530	935,530	954,580	19,050	0.0%
491008 - ADMINISTRATION FEES	659,200	675,680	695,950	695,950	715,000	19,050	2.7%
493011 - WATER & SEWER CAPITAL FUND	1,571,000	-	-	-	-	-	0.0%
493031 - TRANSFER TO FLEET SERVICES	-	-	239,580	239,580	239,580	-	0.0%
223 - Water & Sewer Capital Fund	(1,614,754)	5,317,387	3,008,956	1,219,146	3,248,080	(600,876)	0.0%
Revenue	(1,899,551)	(49,653)	(510,000)	(694,016)	(110,000)	(400,000)	0.0%
22375500 - W&SCapitalPublicWorks	(1,899,551)	(49,653)	(510,000)	(694,016)	(110,000)	(400,000)	0.0%
32 - Licenses & Permits	(128,552)	(49,653)	(110,000)	(110,000)	(110,000)	-	0.0%
332216 - CONNECTION FEES	(118,376)	(36,418)	(100,000)	(100,000)	(100,000)	-	0.0%
332221 - FRONTAGE FEES	(10,176)	(13,235)	(10,000)	(10,000)	(10,000)	-	0.0%
39 - Other Sources	(1,770,999)	-	(400,000)	(584,016)	-	(400,000)	0.0%
336412 - TRANS OPERATING-RESERVE	(200,000)	-	-	-	-	-	0.0%
339110 - WATER & SEWER OPERATING FUND	(1,571,000)	-	-	-	-	-	0.0%
339305 - IEPA LOAN PROCEEDS	1	-	(400,000)	(584,016)	-	(400,000)	-100.0%
Expense	284,797	5,367,040	3,518,956	1,913,162	3,358,080	(200,876)	0.0%
22300000 - Water & Sewer Capial Fund	-	-	-	44,500	48,500	48,500	0.0%
47 - Capital	-	-	-	44,500	48,500	48,500	0.0%
475024 - NETWORK EQUIPMENT/APPLICATIONS	-	-	-	12,000	16,000	16,000	0.0%
475027 - VIRTUALIZATION & STORAGE	-	-	-	32,500	32,500	32,500	0.0%
22375500 - W&SCapitalPublicWorks	284,797	5,367,040	3,518,956	1,868,662	3,309,580	(249,376)	0.0%
47 - Capital	284,797	5,367,040	3,271,250	1,620,956	3,154,580	(156,670)	0.0%
472003 - UTILITY IMPROVEMENT	1,034	1,816,617	2,130,000	1,000,000	2,689,580	519,580	24.4%
472004 - ENGINEERING STUDIES	58,221	-	260,000	-	40,000	(220,000)	-84.6%
472005 - SANITARY SEWER REPAIR	154,626	5,000	-	-	-	-	0.0%
472012 - KNOWLES RD. WATER TOWER	(11,017)	3,275,076	400,000	505,956	-	(400,000)	-100.0%
473003 - BUILDING IMPROVEMENTS	52,953	28,982	229,500	110,000	125,000	(104,500)	-45.5%
473006 - SECURITY IMPROVEMENTS	-	-	4,500	-	-	(4,500)	-100.0%
475004 - ENTERPRISE EQUIP&APPS	-	-	6,000	-	-	(6,000)	-100.0%
475012 - SOFTWARE REPLACEMENT	13,674	2,778	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
475022 - SCADA SYSTEM	12,757	5,810	225,000	5,000	225,000	-	0.0%
475027 - VIRTUALIZATION & STORAGE	-	-	16,250	-	-	(16,250)	-100.0%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	-	-	75,000	75,000	0.0%
475103 - HEAVY EQUIPMENT	2,550	-	-	-	-	-	0.0%
475202 - VEHICLES	-	232,778	-	-	-	-	0.0%
49 - Other Financing Uses	-	-	247,706	247,706	155,000	(92,706)	-37.4%
493031 - TRANSFER TO FLEET SERVICES	-	-	247,706	247,706	155,000	(92,706)	-37.4%
233 - Fleet Services Fund	-	-	-	(468,903)	208,365	(1,249,347)	0.0%
Revenue	-	-	(2,309,516)	(2,309,516)	(1,580,660)	(728,856)	-191.8%
23320100 - FleetCDPlanBuild	-	-	(23,190)	(23,190)	(18,510)	(4,680)	-20.2%
39 - Other Sources	-	-	(23,190)	(23,190)	(18,510)	(4,680)	-20.2%
339101 - GENERAL FUND	-	-	(23,190)	(23,190)	(18,510)	(4,680)	-20.2%
23320200 - FleetCDEngineering	-	-	(45,540)	(45,540)	(36,350)	(9,190)	-20.2%
39 - Other Sources	-	-	(45,540)	(45,540)	(36,350)	(9,190)	-20.2%
339101 - GENERAL FUND	-	-	(45,540)	(45,540)	(36,350)	(9,190)	-20.2%
23340100 - FleetPDAdministration	-	-	(437,690)	(437,690)	(349,320)	(88,370)	-20.2%
39 - Other Sources	-	-	(437,690)	(437,690)	(349,320)	(88,370)	-20.2%
339101 - GENERAL FUND	-	-	(437,690)	(437,690)	(349,320)	(88,370)	-20.2%
23350100 - FleetFDAdministration	-	-	(50,260)	(50,260)	(40,120)	(10,140)	-20.2%
39 - Other Sources	-	-	(50,260)	(50,260)	(40,120)	(10,140)	-20.2%
339101 - GENERAL FUND	-	-	(50,260)	(50,260)	(40,120)	(10,140)	-20.2%
23375100 - FleetPWAdministration	-	-	(433,880)	(433,880)	(346,280)	(87,600)	-20.2%
39 - Other Sources	-	-	(433,880)	(433,880)	(346,280)	(87,600)	-20.2%
339101 - GENERAL FUND	-	-	(433,880)	(433,880)	(346,280)	(87,600)	-20.2%
23375200 - FleetPWVehMaint	-	-	(1,079,376)	(1,079,376)	(550,500)	(528,876)	-90.8%
34 - Charges for Services	-	-	(15,000)	(15,000)	(15,000)	-	0.0%
334117 - FUEL SURCHARGE	-	-	(15,000)	(15,000)	(15,000)	-	0.0%
39 - Other Sources	-	-	(1,064,376)	(1,064,376)	(535,500)	(528,876)	-90.8%
339106 - CAPITAL IMPROVEMENT FUND	-	-	(816,671)	(816,671)	(380,500)	(436,171)	-53.4%
339111 - WATER & SEWER CAPITAL FUND	-	-	(247,706)	(247,706)	(155,000)	(92,706)	-37.4%
23375500 - FleetW&SAdmin	-	-	(239,580)	(239,580)	(239,580)	-	0.0%
39 - Other Sources	-	-	(239,580)	(239,580)	(239,580)	-	0.0%
339110 - WATER & SEWER OPERATING FUND	-	-	(239,580)	(239,580)	(239,580)	-	0.0%
Expense	-	-	2,309,516	1,840,613	1,789,025	(520,491)	0.0%
23340100 - FleetPDAdministration	-	-	312,815	312,815	225,500	(87,315)	-27.9%
47 - Capital	-	-	312,815	312,815	225,500	(87,315)	-27.9%
475202 - VEHICLES	-	-	312,815	312,815	225,500	(87,315)	-27.9%
23375100 - FleetPWAdministration	-	-	503,856	190,000	155,000	(348,856)	-157.1%
47 - Capital	-	-	503,856	190,000	155,000	(348,856)	-157.1%
475103 - HEAVY EQUIPMENT	-	-	142,131	-	-	(142,131)	-100.0%
475202 - VEHICLES	-	-	361,725	190,000	155,000	(206,725)	-57.1%
23375200 - FleetPWVehMaint	-	-	1,245,140	1,182,298	1,253,525	8,385	0.0%
41 - Salaries & Wages	-	-	378,120	368,170	397,699	19,579	-43.8%
411001 - SALARIES-REGULAR	-	-	347,920	340,000	369,499	21,579	6.2%
411005 - SALARIES-SICK LV BUYBACK	-	-	4,000	1,970	2,000	(2,000)	-50.0%
411008 - LONGEVITY	-	-	1,200	1,200	1,200	-	0.0%
413001 - OVERTIME	-	-	25,000	25,000	25,000	-	0.0%
42 - Employee Benefits	-	-	192,855	195,126	201,421	8,566	0.0%
421001 - MEDICAL INSURANCE	-	-	100,081	100,300	100,421	340	0.3%
421003 - LIFE INSURANCE	-	-	517	517	532	15	2.9%
422001 - SOCIAL SECURITY	-	-	21,126	22,000	25,967	4,841	22.9%
422002 - MEDICARE	-	-	4,950	5,125	6,084	1,134	22.9%
423001 - IL MUNIC RETIREMENT FUND	-	-	41,080	41,800	45,046	3,966	9.7%
426001 - WORKERS COMP INSURANCE	-	-	18,900	18,763	17,260	(1,640)	-8.7%
429001 - WELLNESS PROGRAM	-	-	50	50	50	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	-	-	200	220	200	-	0.0%
429003 - EMPLOYEE ASSISTANCE	-	-	186	186	96	(90)	-48.4%
429004 - CLOTHING ALLOWANCE	-	-	1,700	1,700	1,700	-	0.0%
429007 - UNIFORM SERVICE	-	-	4,000	4,000	4,000	-	0.0%
429013 - MEDICAL EXPENSE	-	-	-	400	-	-	0.0%
429014 - CDL REIMBURSEMENT	-	-	65	65	65	-	0.0%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
43 - Prof & Tech Services	-	-	280	321	280	-	0.0%
433019 - CDL SCREENING	-	-	280	321	280	-	0.0%
44 - Contractual Services	-	-	186,130	142,151	168,975	(17,155)	-186.7%
442101 - TIRE DISPOSAL	-	-	550	550	550	-	0.0%
442301 - CUSTODIAL SERVICE	-	-	8,000	8,000	8,000	-	0.0%
443001 - CLOUD & NETWORK SERVICES	-	-	1,150	1,109	1,275	125	10.9%
443004 - COMPUTER HARDWARE MAINT	-	-	2,375	2,341	2,430	55	2.3%
443005 - COMP SOFTWARE MAINTENANCE	-	-	4,610	4,559	4,530	(80)	-1.7%
443006 - TELECOM MAINTENANCE	-	-	770	540	630	(140)	-18.2%
443007 - EQUIPMENT MAINTENANCE	-	-	16,000	16,000	5,000	(11,000)	-68.8%
443008 - BUILDING MAINTENANCE	-	-	8,845	10,222	8,845	-	0.0%
443010 - AUTO & TRUCK MAINT	-	-	135,000	90,000	135,000	-	0.0%
443032 - FUEL FACILITY MAINTENANCE	-	-	8,550	8,550	2,550	(6,000)	-70.2%
444202 - OFFICE MACHINE RENTAL	-	-	280	280	165	(115)	-41.1%
45 - Other Cont. Services	-	-	22,155	22,130	23,950	1,795	-129.3%
450003 - PRINTING & PUBLISHING SERVICES	-	-	340	340	340	-	0.0%
452001 - LIABILITY INSURANCE	-	-	14,500	17,689	18,220	3,720	25.7%
453006 - MOBILE PHONE	-	-	3,000	3,000	3,000	-	0.0%
458001 - TRAINING & SCHOOLS	-	-	2,900	1,000	1,500	(1,400)	-48.3%
458002 - MEETING AND CONVENTION	-	-	500	-	-	(500)	-100.0%
458003 - DUES & SUBSCRIPTIONS	-	-	40	40	40	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	-	-	500	-	500	-	0.0%
458005 - INFO SYSTEMS TRAINING	-	-	375	61	350	(25)	-6.7%
46 - Supplies	-	-	465,600	454,400	461,200	(4,400)	1288.1%
461001 - OFFICE SUPPLIES	-	-	500	500	500	-	0.0%
461012 - SMALL TOOLS	-	-	6,000	3,000	3,000	(3,000)	-50.0%
461013 - HOUSEKEEPING SUPPLIES	-	-	500	500	500	-	0.0%
461014 - SAFETY SUPPLIES	-	-	2,100	800	2,100	-	0.0%
461031 - INTERNAL PARTS	-	-	155,030	155,030	155,030	-	0.0%
461032 - WELDING SUPPLIES	-	-	3,000	2,000	2,000	(1,000)	-33.3%
462601 - FUEL	-	-	195,200	195,200	195,200	-	0.0%
462602 - DIESEL FUEL	-	-	97,020	97,020	97,020	-	0.0%
465004 - COMPUTER HARDWARE	-	-	1,100	-	-	(1,100)	-100.0%
465005 - COMPUTER SOFTWARE	-	-	350	350	5,850	5,500	1571.4%
465008 - MACHINERY & EQUIPMENT	-	-	4,800	-	-	(4,800)	-100.0%
23375500 - FleetW&SAdmin	-	-	247,706	155,500	155,000	(92,706)	-71.4%
47 - Capital	-	-	247,706	155,500	155,000	(92,706)	-71.4%
475103 - HEAVY EQUIPMENT	-	-	127,131	-	-	(127,131)	-100.0%
475202 - VEHICLES	-	-	120,575	155,500	155,000	34,425	28.6%
307 - Police Pension Fund	(5,987,731)	(2,546,132)	(3,779,879)	(3,780,379)	(3,753,057)	553,502	0.0%
Revenue	(8,754,436)	(5,529,830)	(7,100,379)	(7,100,379)	(7,363,719)	263,340	0.0%
30740400 - PolicePension	(8,754,436)	(5,529,830)	(7,100,379)	(7,100,379)	(7,363,719)	263,340	0.0%
36 - Invests & Contribs	(8,754,336)	(5,529,830)	(7,100,379)	(7,100,379)	(7,363,719)	263,340	0.0%
336101 - INTEREST INCOME	(487,140)	-	-	-	-	-	0.0%
336104 - FIXED INCOME	-	(736,371)	(1,372,000)	(1,372,000)	(670,000)	(702,000)	-51.2%
336105 - EQUITY INCOME	(5,246,523)	(1,818,529)	(2,550,000)	(2,550,000)	(3,500,000)	950,000	37.3%
336404 - EMPLOYEE CONTRIB	(813,305)	(701,217)	(780,000)	(780,000)	(639,600)	(140,400)	-18.0%
336406 - VILLAGE CONTRIB 41-240-00	(2,207,368)	(2,273,714)	(2,398,379)	(2,398,379)	(2,554,119)	155,740	6.5%
39 - Other Sources	(100)	-	-	-	-	-	0.0%
339501 - Misc. Income	(100)	-	-	-	-	-	0.0%
Expense	2,766,705	2,983,699	3,320,500	3,320,000	3,610,662	290,162	0.0%
30740400 - PolicePension	2,766,705	2,983,699	3,320,500	3,320,000	3,610,662	290,162	0.0%
41 - Salaries & Wages	2,523,090	2,725,348	3,027,500	3,027,500	3,311,862	284,362	0.0%
411010 - SERVICE PENSIONS 51-020	2,033,646	2,272,047	2,550,000	2,550,000	2,844,345	294,345	11.5%
411011 - NONDUTY DISAB PEN 51-030	69,524	36,439	37,500	37,500	37,698	198	0.5%
411012 - DUTY DISAB PEN 51-040	339,885	339,885	355,000	355,000	350,406	(4,594)	-1.3%
411013 - SURV SPOUSE PEN 51-060	76,978	76,978	85,000	85,000	79,413	(5,587)	-6.6%
411014 - REFUND OF CONTRIB 51-100	3,058	-	-	-	-	-	0.0%
42 - Employee Benefits	15,143	7,500	15,000	15,000	15,000	-	0.0%
429013 - MEDICAL EXPENSE	15,143	7,500	15,000	15,000	15,000	-	0.0%
43 - Prof & Tech Services	194,682	216,691	245,000	245,000	246,800	1,800	5.1%
433001 - GENERAL LEGAL SERVICE	9,112	6,224	10,000	10,000	10,000	-	0.0%
433006 - FINANCIAL SERVICES	171,779	198,737	200,000	200,000	200,000	-	0.0%
433022 - ACCOUNTING SERVICES 52-170-03	13,790	11,730	35,000	35,000	36,800	1,800	5.1%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
45 - Other Cont. Services	33,349	34,160	32,000	31,500	36,000	4,000	174.1%
450004 - MISC SERVICES	15,100	15,950	15,000	15,000	15,000	-	0.0%
450017 - BANK CHARGES	5,865	6,246	2,500	2,500	7,000	4,500	180.0%
450029 - PENSION FILE FEE52-290-34	8,000	8,000	8,500	8,000	8,000	(500)	-5.9%
458002 - MEETING AND CONVENTION	3,589	3,169	5,000	5,000	5,000	-	0.0%
458003 - DUES & SUBSCRIPTIONS	795	795	1,000	1,000	1,000	-	0.0%
46 - Supplies	441	-	1,000	1,000	1,000	-	0.0%
461008 - MISC OTHER SUPPLIES	441	-	1,000	1,000	1,000	-	0.0%
308 - Fire Pension Fund	(3,424,051)	(1,558,015)	(3,418,054)	(3,427,404)	(3,287,270)	433,340	124.8%
Revenue	(4,985,638)	(3,300,923)	(5,531,654)	(5,531,654)	(5,682,932)	151,278	-4.9%
30850400 - FirePension	(4,985,638)	(3,300,923)	(5,531,654)	(5,531,654)	(5,682,932)	151,278	-4.9%
36 - Invests & Contribs	(4,985,638)	(3,300,923)	(5,531,654)	(5,531,654)	(5,682,932)	151,278	-4.9%
336101 - INTEREST INCOME	(819,579)	(1,206,044)	(1,025,000)	(1,025,000)	(913,250)	(111,750)	-10.9%
336105 - EQUITY INCOME	(1,825,107)	402,215	(1,910,000)	(1,910,000)	(2,100,000)	190,000	9.9%
336405 - FIRE PENSION EE CONTRIBUTION	(530,229)	(627,523)	(630,000)	(630,000)	(559,000)	(71,000)	-11.3%
336406 - VILLAGE CONTRIB 41-240-00	(1,810,723)	(1,869,571)	(1,966,654)	(1,966,654)	(2,110,682)	144,028	7.3%
Expense	1,561,588	1,742,908	2,113,600	2,104,250	2,395,662	282,062	129.7%
30850400 - FirePension	1,561,588	1,742,908	2,113,600	2,104,250	2,395,662	282,062	129.7%
41 - Salaries & Wages	1,447,986	1,630,159	1,972,000	1,972,000	2,245,812	273,812	16.0%
411010 - SERVICE PENSIONS 51-020	1,024,599	1,204,945	1,530,000	1,530,000	1,805,796	275,796	18.0%
411012 - DUTY DISAB PEN 51-040	314,449	316,277	327,000	327,000	327,540	540	0.2%
411013 - SURV SPOUSE PEN 51-060	108,938	108,938	115,000	115,000	112,476	(2,524)	-2.2%
42 - Employee Benefits	1,160	1,410	600	1,250	1,250	650	108.3%
429013 - MEDICAL EXPENSE	1,160	1,410	600	1,250	1,250	650	108.3%
43 - Prof & Tech Services	85,622	90,196	118,500	108,500	126,100	7,600	5.3%
433001 - GENERAL LEGAL SERVICE	-	750	10,000	-	10,000	-	0.0%
433006 - FINANCIAL SERVICES	72,497	78,301	75,000	75,000	85,000	10,000	13.3%
433021 - ACTUARIAL SERVICES	2,375	-	3,500	3,500	3,500	-	0.0%
433022 - ACCOUNTING SERVICES 52-170-03	10,750	11,145	30,000	30,000	27,600	(2,400)	-8.0%
45 - Other Cont. Services	26,820	21,143	21,500	21,500	21,500	-	0.0%
450004 - MISC SERVICES	12,600	10,800	10,000	10,000	10,000	-	0.0%
450029 - PENSION FILE FEE52-290-34	6,704	7,382	8,000	8,000	8,000	-	0.0%
458002 - MEETING AND CONVENTION	2,565	2,165	2,500	2,500	2,500	-	0.0%
458003 - DUES & SUBSCRIPTIONS	4,951	795	1,000	1,000	1,000	-	0.0%
46 - Supplies	-	-	1,000	1,000	1,000	-	0.0%
461008 - MISC OTHER SUPPLIES	-	-	1,000	1,000	1,000	-	0.0%
411 - NLCC-ETSB	(542,095)	(193,443)	(125,793)	(339,675)	1,117,607	1,204,400	0.0%
Revenue	(1,076,178)	(929,190)	(895,000)	(878,500)	(875,500)	(19,500)	0.0%
41141000 - NLCC-ETSB	(1,076,178)	(929,190)	(895,000)	(878,500)	(875,500)	(19,500)	0.0%
33 - Intergovernmental	(1,075,590)	(911,809)	(875,000)	(875,000)	(875,000)	-	0.0%
333415 - CONSOLIDATION GRANT	(170,896)	-	-	-	-	-	0.0%
333506 - 911 SURCHARGE	(904,694)	(911,809)	(875,000)	(875,000)	(875,000)	-	0.0%
36 - Invests & Contribs	(588)	(17,381)	(20,000)	(3,500)	(500)	(19,500)	-97.5%
336101 - INTEREST INCOME	(588)	(17,381)	(20,000)	(3,500)	(500)	(19,500)	-97.5%
Expense	534,083	735,747	769,207	538,825	1,993,107	1,223,900	0.0%
41141010 - NLCC-ETSB-Gurnee	494,920	724,096	563,130	378,722	1,788,107	1,224,977	0.0%
41 - Salaries & Wages	-	-	-	-	96,350	96,350	0.0%
494102 - TELLECOMMUNICATOR SALARIES	-	-	-	-	96,350	96,350	0.0%
43 - Prof & Tech Services	31,450	2,100	29,700	4,700	39,700	10,000	40.0%
494601 - LEGAL	-	-	2,500	2,500	2,500	-	0.0%
494603 - MAPPING/ADDRESSING/GIS PROFESS	-	-	1,000	1,000	1,000	-	0.0%
494604 - TRANSLATION SERVICES	-	-	1,200	1,200	1,200	-	0.0%
494606 - OTHER PROFESSIONAL SERVICES	31,450	2,100	25,000	-	35,000	10,000	40.0%
44 - Contractual Services	40,001	43,131	51,000	51,000	55,000	4,000	7.8%
494502 - 911 CALL TAKING/WORKSTAT MAINT	40,001	43,131	51,000	51,000	55,000	4,000	7.8%
45 - Other Cont. Services	227,116	236,268	335,960	284,022	409,907	73,947	451.4%
494204 - EMERGENCY BACKUP (UPS/GENERAT)	16,403	15,234	65,500	5,000	18,600	(46,900)	-71.6%
494301 - TELEPHONE SERVICE/9-1-1 TRUNKS	7,324	6,641	8,700	8,700	10,320	1,620	18.6%
494304 - MICROWAVE/BROADBAND-NOT ESINET	46,511	34,280	48,600	48,600	99,200	50,600	104.1%
494401 - TRAINING	365	-	1,000	-	1,000	-	0.0%

Fund/Account Type/Division/Category/Object	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY21 YE Estimate	FY22 Proposed	FY21 Budget vs. FY22 (\$)	FY21 Budget vs. FY22 (%)
494511 - RADIO SYSTEM MAINT	33,834	39,942	45,360	45,360	90,460	45,100	99.4%
494521 - CAD SYS HARDWARE MAINT	10,083	10,640	16,000	16,000	17,250	1,250	7.8%
494522 - CAD SYS SOFTWARE MAINT	77,818	91,870	94,500	94,500	107,571	13,071	13.8%
494523 - CAD SYS MDC MAINT	3,324	19,507	17,750	17,750	6,750	(11,000)	-62.0%
494531 - GIS/MAPPING MAINT	2,235	2,241	3,000	3,000	2,160	(840)	-28.0%
494541 - OTHER SOFTWARE MAINTENANCE	13,209	818	2,750	2,750	10,237	7,487	272.3%
494551 - VOICE/DATA LOG REC MAINT	7,920	7,460	8,500	8,500	8,310	(190)	-2.2%
494561 - EMD MAINTENANCE	343	-	14,750	24,312	26,900	12,150	82.4%
494571 - OTHER EQUIP MAINTENANCE	7,747	7,637	9,550	9,550	11,149	1,599	16.7%
46 - Supplies	-	-	10,000	10,000	36,000	26,000	260.0%
494208 - OTHER FACILITY COSTS	-	-	10,000	10,000	36,000	26,000	260.0%
47 - Capital	196,352	274,921	136,470	29,000	1,151,150	1,014,680	0.0%
494201 - CAPITAL IMPROVEMENTS	-	-	10,000	-	10,000	-	0.0%
494701 - 911 SYSTEM INFRASTRUCTURE	-	-	10,000	-	10,000	-	0.0%
494702 - 911 CALL TAKING EQUIPMENT	-	363	1,000	1,000	1,000	-	0.0%
494711 - RADIO SYS EQUIPMENT	109,797	57,100	93,300	25,000	315,000	221,700	237.6%
494721 - CAD SYS HARDWARE	881	9,433	-	-	24,000	24,000	0.0%
494722 - CAD SYS SOFTWARE/LIC	-	-	-	2,000	600,000	600,000	0.0%
494723 - CAD SYS MDC	7,328	128,144	19,920	-	43,150	23,230	116.6%
494741 - SOFTWARE LICENSES	-	-	-	-	5,000	5,000	0.0%
494751 - VOICE/DATA/LOG HARDWARE	-	-	-	-	130,000	130,000	0.0%
494761 - EMD HARDWARE/SOFTWARE/EQUIP	-	76,713	1,250	-	-	(1,250)	-100.0%
494771 - OTHER SOFTWARE/HARDWARE	78,346	3,168	1,000	1,000	13,000	12,000	1200.0%
49 - Other Financing Uses	-	167,677	-	-	-	-	0.0%
490001 - REIMBURSEMENT-GURNEE	-	167,677	-	-	-	-	0.0%
41141020 - NLCC-ETSB-Zion	39,163	11,651	206,077	160,103	205,000	(1,077)	0.0%
43 - Prof & Tech Services	8,200	180	5,000	5,000	10,000	5,000	100.0%
494606 - OTHER PROFESSIONAL SERVICES	8,200	180	5,000	5,000	10,000	5,000	100.0%
44 - Contractual Services	-	-	5,000	-	-	(5,000)	-100.0%
494502 - 911 CALL TAKING/WORKSTAT MAINT	-	-	5,000	-	-	(5,000)	-100.0%
45 - Other Cont. Services	550	2,847	22,500	18,500	26,000	3,500	140.0%
494511 - RADIO SYSTEM MAINT	-	2,847	5,000	5,000	7,000	2,000	40.0%
494522 - CAD SYS SOFTWARE MAINT	-	-	1,500	1,500	3,000	1,500	100.0%
494523 - CAD SYS MDC MAINT	-	-	5,000	1,000	5,000	-	0.0%
494551 - VOICE/DATA LOG REC MAINT	-	-	5,000	5,000	5,000	-	0.0%
494571 - OTHER EQUIP MAINTENANCE	550	-	6,000	6,000	6,000	-	0.0%
46 - Supplies	-	-	5,000	-	5,000	-	0.0%
494208 - OTHER FACILITY COSTS	-	-	5,000	-	5,000	-	0.0%
47 - Capital	30,413	8,624	168,577	136,603	164,000	(4,577)	0.0%
494701 - 911 SYSTEM INFRASTRUCTURE	-	-	10,000	-	-	(10,000)	-100.0%
494711 - RADIO SYS EQUIPMENT	-	-	110,000	110,000	134,000	24,000	21.8%
494722 - CAD SYS SOFTWARE/LIC	-	8,624	-	-	-	-	0.0%
494723 - CAD SYS MDC	30,413	-	23,577	1,603	5,000	(18,577)	-78.8%
494741 - SOFTWARE LICENSES	-	-	5,000	5,000	5,000	-	0.0%
494771 - OTHER SOFTWARE/HARDWARE	-	-	20,000	20,000	20,000	-	0.0%
Grand Total	(12,830,344)	3,142,531	(5,150,902)	(5,739,998)	(6,240,907)	(6,173,115)	0.0%

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SECTION IX – COMPREHENSIVE FEE SCHEDULE

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I. ADMINISTRATION DEPARTMENT

TAXES

Locally Imposed Taxes

Amusement Tax	4.00% of gross receipts	G.M.C. 10-33
Foreign Fire Insurance Companies Tax	2.00% per annum of the gross receipts received from fire insurance upon property that is situated in the village	G.M.C. 74-122
Hotel/Motel Occupancy Tax	6.00% of the rent charged for the privilege and use of renting a hotel or motel room within the village for each 24-hour period; however, tax shall not be levied and imposed on any person who rents a hotel or motel room for more than 30 consecutive days or a person who works and lives in the same hotel or motel	G.M.C. 74-152
Resort Hotel Occupancy Tax	2.00% of the rent charged for the privilege of renting a resort hotel room within the village for each 24-hour period	G.M.C. 74-178
Food and Beverage Tax	1.00% of purchase price of prepared food or alcoholic liquor	G.M.C. 74-202
Home Rule Municipal Retailer's Occupation Tax	1.00% of selling price of all tangible personal property	G.M.C. 74-31
Home Rule Municipal Service Occupation Tax	1.00% of selling price of all tangible personal property transferred by such servicemen as an incident to a sale of service	G.M.C. 74-61
Home Rule Municipal Use Tax	1.00% of the selling price of all tangible personal property with selling price to have the meaning as defined in the Use Tax Act, approved 7/14/55	G.M.C. 74-91
911 Surcharge	\$0.75 cents per month per network connection	Ord. #1989-164
Cable Franchise Fee	5% of gross revenue	Ord. #2008-12
Simplified Municipal Telecommunications Tax	6% of gross charges for origination or termination of electronic communications in the Village	Ord. #2010-26

LICENSES

General Business License

0-9,999 Square Feet	\$150.00 per year	G.M.C. 22-7
10,000-19,999 Square Feet	\$300.00 per year	
Greater than 20,000 Square Feet	\$600.00 per year	
Temporary Business License	\$50.00 per month	G.M.C. 22-11
Non-for-Profit License	Exempt	G.M.C. 22-4

Ancillary Business License

Automatic Amusement Machines - Permitted Accessory Use	\$100 plus \$50 per automatic amusement machine	G.M.C. 10-57
Automatic Amusement Machines - Special Accessory Use	\$200 plus \$50 per automatic amusement machine	
Automatic Amusement Machines - Special Use	\$500 plus \$50 per automatic amusement machine	
Bath or Massage Establishment	\$1,000 per establishment	G.M.C. 22-132
Auxiliary Massage Establishment	\$200 per establishment	
Food Delivery Vehicles	\$10.00 per vehicle	G.M.C. 22-72
Juke Box	\$25.00 per machine	Approved by Administrator
Junk Yard	\$100 per year	G.M.C. 58-37
Scavenger License	\$1,500.00 per year	G.M.C. 58-62

Liquor License

Application Fee	\$275.00	G.M.C. 6-52
Class 1 Annual Fee	\$2,000.00	
Class 2 Annual Fee	\$2,250.00	G.M.C. 6-55
Class 3 Annual Fee	\$2,000.00	
Class 4 Annual Fee	\$2,000.00	
Class 5 Annual Fee	\$700.00	
Class 6 Annual Fee	\$700.00	
Class 7 Annual Fee	\$1,200.00	
Class 8 Annual Fee	\$2,250.00	
Class 9 Annual Fee	\$25.00 per day	
Class 10 Annual Fee	\$1,500.00	
Class 11 Annual Fee	\$3,000.00	
Class 12 Annual Fee	\$250.00	G.M.C. 6-7
Class 13 Annual Fee	\$500.00	
Class 14 Annual Fee	\$2,000.00	
Liquor License Violations	Not less than \$150.00 and not greater than \$750.00 per offense	

Public Passenger Vehicle Company

Less than 10 Vehicles	\$300.00 per year	G.M.C. 90-33
More than 10 Vehicles	\$500.00 per year	
Chauffeur's License Application fee (Non-refundable)	\$20.00	
Chauffeur's License fee upon issuance	\$20.00	
Chauffeur's Public Passenger Vehicle License	\$50.00	

Peddlers & Solicitors

Commercial Solicitation	\$10 for new 30 day permit; \$5 to renew	G.M.C. 50-60
Charitable Solicitation	Exempt	
Transient Merchant and Itineran Vendor Surety Bond	Bond supplied in an amount equal to 50% of the wholesale value of the merchandise but no less than \$1,000.00 and no more than \$10,000.00	
Hawker or Peddler	\$100 per cart per year or \$25.00 per cart per month or \$10.00 per cart per day	
Violations	No less than \$50.00 and no more than \$1,000.00 per offense	

VILLAGE DOCUMENTS

Copies of Village Documents

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

Zoning Map	\$5.00	5 ILCS 140/6
Zoning Map - Color	\$15.00	
Freedom of Information Act - Pages	First 50 Copies Free, \$0.15 for each additional page	
Freedom of Information Act - Plans & Plats	\$0.05 per sq. ft.	
Freedom of Information Act - CDs	\$0.50 per CD	
Freedom of Information Act - VHS Tapes	\$1.50 per tape	

II. COMMUNITY DEVELOPMENT DEPARTMENT

BUILDING & DEVELOPMENT

One & Two Family Residential

Building Fee

New Construction - Living Space	\$1.10/Gross SF
Building Addition - Living Space	\$1.10/Gross SF
Non-Living Space (including unfinished basement and attached garage)	\$0.15/Gross SF
Alteration/Repair or Basement Finish	\$.40/Gross SF

Plan Review Fee

Plan Review Fee - All Construction Types Listed Above	20% of building permit fee
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Electrical

Electrical - New Construction - per unit	\$125.00
Electrical - Service	\$30.00/100 amps - minimum \$60.00
Electrical - Remodel/Alteration/Garage	\$50.00

Plumbing

Plumbing - New Construction Base Fee	\$35.00
Plumbing - Plus Per Fixture	\$12.00/fixture
Plumbing - Water Heater (new or replacement)	\$40.00
Plumbing - Alteration	\$50.00
Plumbing - Water/Sewer/Storm Sewer Connection Inspection	\$60.00

HVAC

HVAC - New Construction (Heating or Air Conditioning)	\$50.00/each
HVAC - Heating Alteration/Replacement with or without Humidifier	\$40.00/each
HVAC - Air Conditioning Alteration/Replacement	\$50.00

Miscellaneous Permits

Decks	\$120.00
Reroof (strip or second)	\$40.00
Sidewalk/Stoop/Patio	\$70.00
Siding/Window Replacement	\$60.00
Swimming Pools/Hot Tub	\$130.00
Fences	\$50.00
Demolition	\$40.00
Generator	\$80.00
Small Shed/Pergola <600 sf	\$50.00
Large Shed/Detached Garage >600 sf	\$160.00
Lawn Sprinkler /w Plumbing Alteration	\$60.00
Driveway	\$60.00
Work on Right-of-Way (Non-Driveway)	\$40.00

Ord. #2018-26

Commerical, Industrial & All Other Residential

Building Fee		
Valuation of Project	Minimum \$100	
\$0 - \$25,000	\$20 per \$1000 Valuation	
\$25,000.01 to \$50,000	\$500 plus \$12 per \$1000	
\$50,000.01 to \$100,000	\$800 plus \$8 per \$1000	
\$100,000.01 to \$500,000	\$1200 plus \$7 per \$1000	18-71
\$500,000.01 to \$1,000,000	\$4,000 plus \$5.50 per \$1000	
\$1,000,000.01 to \$10,000,000	\$6,750 plus \$4.75 per \$1000	
Over \$10,000,000	\$49,500 plus \$2.25 per \$1000	
Plan Review Fee		
Tenant Buildout	20% of Building Fee	18-71
New Commercial, Industrial or Multi-Family	60% of Building fee	
Additional Inspection Fees		
Before/After Hour Inspection (Adjacent to Work Day)	\$100 per hour	18-71
Call Back Inspection	\$100 per hour – 2 hour minimum	
Re-Inspection Fees		
First Offense	\$50 per Half Hour	18-71
Second Offense	\$75 per Half Hour	
Third Offense and Following	\$100 per Half Hour	
Electrical		
New Construction or Remodel	\$25 per 1400 square feet (Min \$75)	
Electric Service	\$100 per 100 amps up to 1000 amps, then \$50 per 100 amps – minimum \$250	18-133
Electric for Signs	\$35 Each	
Generator	Same as Electric Service	
Low Voltage	3% of Cost of Construction – Minimum \$50	
Plumbing		
New Construction – Base Fee	\$40.00	
Plus per Fixture	\$13/fixture	
Water Heater (New or Replacement)	\$40.00	
Plumbing Alteration	\$60.00	
Water/Sewer/Storm Sewer Connection Inspection	\$60.00	18-191
Water Softeners	\$40.00	
Backflow Preventers (Each)	\$15.00	
Lawn Sprinkler w/Plumbing Alteration (Up to 500 GPH)	\$100.00	
Lawn Sprinkler w/ Plumbing Alteration (500 GPH or Gre	\$100 plus \$5 per gallon over 500 GPH	
HVAC		
New Construction – Heating or Air Conditioning (Each)	\$25 per 1400 square feet (Min \$50)	18-161
Heating Alteration/Replacement	\$65/Each	
Air Conditioning Alteration/Replacement	\$65/Each	
Miscellaneous Permits		
Signs	\$50 plus \$1.00 per sq ft of sign area	Ord 2015-26
Parking Lot Striping	\$45.00	410 ILCS 25
Windows/Skylights	\$75.00	18-71
Fence	\$75.00	Ord 2015-26
Temporary Use Permits	\$35.00	Ord 2015-26
Occupancy	\$90.00	18-71
Re-Roof	\$11 per 1000 sq ft of Roof Area (Min \$85)	18-71
Amusement Rides	1% of Estimated Cost of Construction (Min \$215)	18-71
Elevator (New)	\$200.00	18-71
Semi-Annual Elevator Inspection	\$60.00	18-71
Elevator Re-inspection Fee	\$60.00	18-71

ENGINEERING

Building Permit Software Maintenance Surcharge

Permit fee less than \$250	\$5.00	Ord. 2011-35
\$250.00 to \$1,000.00	\$10.00	
\$1,000 and up	\$25.00	

Plat Recording Fee

1 acre or less	\$350.00	G.M.C. 70-92
Over 1 acre, but not exceeding 5 acres	\$400.00	
Over 5 acres, but not exceeding 10 acres	\$425.00	
Over 10 acres, but not exceeding 20 acres	\$475.00	
Over 20 acres	\$575.00	
Annexation Plat	\$375.00	

Public Improvement & Inspection Fees

Minimum Plan/Development Review Fee	\$100 and a fee of 0.5% for public improvements exceeding \$20,000	G.M.C. 70-378
Construction Inspection \$1 to \$500,000	3.00% of total cost of public improvements	
Construction Inspection \$500,001 to \$1,000,000	2.50% of total cost of public improvements	
Construction Inspection over \$1,000,000	2.0% of total cost of public improvements	Ord. #2003-38
Driveway or Culvert Inspections	\$25.00	
Work on Right-of-Way Permit Fee	\$25.00	Ord. #1997-73
Water Main Frontage Fee	\$48.00 per linear foot	
Sewer Main Frontage Fee	\$51.00 per linear foot	

Fee in Lieu of Charges

Fee in Lieu of Detention	\$50,000 per acre foot	G.M.C. 70-476 Authorized by Village Engineer
Fee in Lieu of Curb & Gutter Installation	\$38 per linear foot	
Fee in Lieu of Sidewalk Installation	\$5.50 per square foot	

Watershed Development Permit Fees

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

PLANNING & ZONING

Annexations

Annexations	\$1,860	
Amendments to Annexations	\$1,240	
Annexation (without agreement)	\$110	

Planned Unit Developments

< 2 acres	\$930	
≥ 2 acres < 5 acres	\$1,240	
≥ 5 < 10 acres	\$1,550	
≥ 10 < 25 acres	\$1,860 + \$30 per acre over 10 acres	
≥ 25 < 50 acres	\$2,480 + \$30 per acre over 25 acres	
≥ 50 < 100 acres	\$3,100 + \$30 per acre over 50 acres	
≥ 100 acres	\$6,205 + \$30 per acre over 100 acres	
Administrative Modification	\$310	
Minor	\$620	
Major	Same as for Initial Preliminary Application Fee	

Special Use Permits

Special Use Permit	\$920 + \$620 per additional request	
Special Use Permit - Minor Modification	\$310	
Special Use Permit - Administrative Modification	\$155	
Special Use Permit - Major Modifications	Same as Initial Special Use Application Fee	

Variations

R-1, R-2, or R-3 zoned	\$245	
All other zones	\$1,230	

Site Plan Review

Site Plan Review	\$160	
Site Plan Review Modifications	\$55	

Zoning Map Amendment

Less than 2 acres	\$620	
2 acres up to 10 acres	\$930 + \$30 per acre over 2 acres	
10 acres up to 25 acres	\$1,240 + \$30 per acre over 10 acres	
25 acres up to 50 acres	\$1,860 + \$30 per acre over 25 acres	
50 acres and above	\$3,100 + \$30 per acre over 50 acres	

Zoning Plan Review

Certificate of Occupancy (move-in only)	\$30	
Non-New Building Space	\$110 + \$85 per subsequent review	
New Building Space (0 - 9,999 sq. ft.)	\$110 + \$85 per subsequent review	
New Building Space (10,000 - 49,999 sq. ft.)	\$225 + \$85 per subsequent review	
New Building Space (≥ 50,000 sq. ft.)	\$335 + \$85 per subsequent review	

Zoning Appeal

Zoning Appeal	\$615	
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Tree Removal Permit Fee

All lots except R-1 through R-4

\$55

Miscellaneous Fees

Administrative Exemption

\$125

Text Amendments

\$620 for each petition

Zoning Confirmation/Interpretation Letter

\$110 per letter

Minor Sign Exception

\$55

III. FIRE DEPARTMENT

FIRE DEPARTMENT FEES

Ambulance & Rescue Fees

ALS Level 1	\$1,401.83	Res. #2009-05
ALS Level 2	\$1,549.43	
BLS	\$1,254.30	
Mileage ALS / BLS	\$14.74/\$14.32	

Fire Recovery Fees

Motor Vehicle Incidents Level 1	\$509.66	Res. #2018-09
Motor Vehicle Incidents Level 2	\$579.78	
Motor Vehicle Incidents - Car Fire	\$708.50	
Motor Vehicle Accident/Extrication	\$1,528.98	
Fires	As dictated per resolution contingent upon incident.	
Fire Investigation	\$322.33	

Hazmat Response Fees

Level 1 - Basic Response	\$820.48	Res. #2018-09
Level 2 - Intermediate Response	\$2,930.28	
Level 3 - Advanced Response	\$6,915.46	

Public Education Fees

Resident CPR	\$35.00	Authorized by Fire Chief
Resident First Aid	\$35.00	
Non-Resident CPR	\$50.00	
Non-Resident First Aid	\$50.00	
Commercial First Aid	\$200.00 up to ten students	
Commercial AED	\$200.00 up to ten students	
Commercial - CPR/AED	\$300.00 up to ten students	
Commercial AED/CPR/First Aid	\$400.00 up to ten students	

Fire Report Fees

EMS Report	\$25.00 per report	Authorized by Fire Chief
Fire Report	N/C	

Certificate of Occupancy

Commercial and Industrial	\$62.50	G.M.C. 34-33
Multi-Family (per living unit)	\$31.25	
Tents	\$62.50	
Walls and Partitions	\$62.50	
Sales and Construction Trailers	\$62.50	
Wall Demolition	\$62.50	
Move In (no work)	\$62.50	
Name Change	\$62.50	
Paint Spray Booth	\$62.50	
Automatic Sprinkler System	\$0.0125 per square foot or minimum \$31.25	
Fire Alarm System	\$0.0125 per square foot or minimum \$31.25	
Kitchen Hood, Duct & Extinguisher Systems	\$31.25 per system	
Underground & Above Ground Tank Installation	\$62.50	
Underground & Above Ground Tank Removal	\$62.50	
Special Inspections	\$125.00	
First & Second Inspections	No Charge	

Third Inspection	\$50.00	
Fourth and Subsequent Inspections	\$75.00	

Miscellaneous Fees

Specialized Rescue	As dictated per resolution contingent upon incident.	Ord. #2001-85
Fire Prevention - General Plan Review	\$0.0125 per square foot, minimum of \$37.50	
Burn Permits	Based on the number of lots and the number of days needed to burn. Minimum \$25 Maximum \$250	Authorized by Fire Chief

IV. POLICE DEPARTMENT

POLICE DEPARTMENT FINES & FEES

False Alarm Fees

False Alarm- First and Second	\$0.00	G.M.C. 30-44
False Alarm- Third	\$10.00	
False Alarm- Fourth	\$20.00	
False Alarm- Fifth	\$50.00	
False Alarm- Sixth	\$60.00	
False Alarm- Seventh to Ninth	\$75.00	
False Alarm- Ten or More	\$100.00	

Accident Report Fees

Accident Reports	\$5.00 each	625 ILCS 5/11-416
Accident Report Copy Reconstruction	\$20.00 each	

Violation Fines

Parking Violation Fine paid within 30 days	Not less than \$5.00 and not greater than \$1000.00	G.M.C. 78-107
Parking Violation Fine not paid and no court date requested since 30 days has lapsed	Not less than \$15.00 and not greater than \$1000.00	
Parking Violation Fine not paid and no court date requested since 60 days has lapsed	Not less than \$35.00 and not greater than \$1000.00	
Red Light Camera Violation Fine if paid within 21 days	\$100.00 per citation	G.M.C. 78-167

Administrative Seizure Fees

6-303	\$500 plus any applicable towing and storage fees	G.M.C. 78-41
DUI	\$750 plus any applicable towing and storage fees	

V. PUBLIC WORKS DEPARTMENT

UTILITY FEES

Water-related Fees

Meter Set	\$35.00 No-Show Fee/Return Visit	Ord. #2003-28
Turning off Water for Nonpayment or Violations	\$100.00	G.M.C. 82-68
Hydrant Rental	\$500.00 Deposit for 1" Meter, \$1,600.00 Deposit for 3" Meter, \$50.00 per quarter	G.M.C. 82-66
Hydrant Water Charge	Current water rate	G.M.C. 82-111
Pool Filling	\$200 plus cost of water	G.M.C. 82-72
Water Meter Fees - 1" Meter	\$450.00	Authorized by Village Engineer
Water Meter Fees - 1.5" Meter	\$804.00	
Water Meter Fees - 2" Meter	\$1,013.00	
Water Connection - Single-Family Residential	\$1,600.00 per unit	G.M.C. 82-91
Water Connection - Two-Family Residential	\$1,600.00 per unit	
Water Connection - Multi-Family Residential	\$600.00 1-bedroom \$1,200.00 2-bedroom \$1,600.00 3-bedroom	
Water Connection - Motel	\$600.00 per room, but no less than \$2,400.00	
Water Connection - Restaurants	\$100.00 per seat, but no less than \$2,400.00	
Water Connection - Commercial	\$0.24 per square foot, but no less than \$2,400.00	
Water Connection - Industrial	\$400.00 per Population Equivalent, but no less than \$2,400.00	
Water Connection - Landscape Irrigation/Sprinkler System Over 500 gallons/hour	\$5,000.00 per 1000 gallons per hour	
Frontage Fee	\$48.00 per front foot	G.M.C. 82-112
Water Charge - All Water (May 1, 2020 through April 30, 2022)	\$5.16 per 1000 gallons	
Water Base Fee Per Bill - 1" meter and Below	\$11.16	
Water Base Fee Per Bill - 1.5" meter	\$22.33	
Water Base Fee Per Bill - 2" meter	\$35.94	
Water Base Fee Per Bill - 3" meter	\$71.87	
Water Base Fee Per Bill - 4' meter	\$111.29	
Water Base Fee Per Bill - 6' meter	\$223.74	
Water Charge for Unincorporated Users	50% surcharge	G.M.C. 82-1
Water Services Connection Permit Inspection	\$50.00, \$25.00 per hour for each reinspection	
Sewer Connection Permit Inspection	\$50.00, \$25.00 per hour for each reinspection	

Sanitary Sewer-related Fees

Sanitary Sewer Connection Fee - Single-Family Residential	\$1,200.00/unit	G.M.C. 82-173
Sanitary Sewer Connection Fee - Two-Family Residential	\$1,200.00/unit	
Sanitary Sewer Connection Fee - Multi-Family Residential: 1-Bedroom	\$450.00/unit	
Sanitary Sewer Connection Fee - Multi-Family Residential: 3-Bedrooms	\$900.00/unit	
Sanitary Sewer Connection Fee - Multi-Family Residential: 2-Bedrooms	\$1,200.00/unit	
Sanitary Sewer Connection Fee - Motel	\$450.00/room	
Sanitary Sewer Connection Fee - Restaurant	\$75.00/seat	
Sanitary Sewer Connection Fee - Commercial	\$0.18/square foot	
Sanitary Sewer Connection Fee - Industrial	\$300.00/P.E., minimum \$1,800.00	G.M.C. 82-256
Sewer Charge (May 1, 2020 through April 30, 2022)	\$1.61 per 1000 gallons	
Sewer Base Fees - 1" meter and Below	\$3.72	
Sewer Base Fees - 1.5" meter	\$7.44	
Sewer Base Fees - 2" meter	\$11.91	
Sewer Base Fees - 3" meter	\$24.34	
Sewer Base Fees - 4" meter	\$37.10	
Sewer Base Fees - 6" meter	\$74.19	

Sewer Charge for Unincorporated Users	50% surcharge	G.M.C. 70-378
Minimum Charges for Unmetered Residence	Cost for 7,000 gallons of usage per month	G.M.C. 82-259
Rate for Nonmetered Units in Metered Multi-Family Building or Mix-Use Buildings	Relative Portion of Base Fee and Total Cost	G.M.C. 82-257
Rate for Nonmetered Units in Nonmetered Building	Cost for 7,000 gallons of usage per unit per month	

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SECTION X – GLOSSARY

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A

ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

ACCRUED EXPENSES: Expenses incurred but not due until a later date.

ACTIVITY: 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.

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.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): A governmental unit's official annual report prepared and published as a matter of public record, according to governmental accounting standards.

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 MEASUREMNT 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

HOME RULE: Communities in Illinois become Home Rule after their population reaches 25,000 or by referendum. As a home rule community, Gurnee has the authority to exercise any power or perform any function pertaining to its government and affairs including, but not limited to, the powers to regulate for the protection of the public health, safety, morals, and welfare, and to license, tax, and incur debt. Home rule communities have far greater authority and latitude to make their own decisions than non-home rule municipalities.

HOTEL/MOTEL TAX: A municipal tax of 6.0% of the rent charged for the privilege and use of renting a hotel or motel room within the Village.

I

IDOT: Illinois Department of Transportation.

IDPH: Illinois Department of Public Health.

IEPA: Illinois Environmental Protection Agency.

ILLINOIS COUNCIL OF POLICE (ICOPs): Organized labor unit representing the police sergeants in the Gurnee Police Department.

IMPACT FEES: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

IMRF: Illinois Municipal Retirement Fund, a pension plan for employees of member cities within the State of Illinois.

INCOME: A term used in proprietary fund type accounting to represent revenues, or the excess of revenues over expenses.

INDUSTRIAL PARK: A special or exclusive type of planned industrial area designed and equipped to accommodate a variety of industries, providing them with all necessary facilities and services in attractive surroundings among compatible neighbors.

INFRASTRUCTURE: Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, piers and bulkheads, and lighting systems.

INTEREST EARNINGS: The earnings from available funds invested during the year in U.S. Treasury Bonds, Government agencies, and Certificates of Deposits.

INTERFUND TRANSFER: Amounts transferred from one fund to another.

INTERNAL SERVICE FUNDS: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis (activity is intended to operate on an essentially "break-even" basis over time).

INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS (IAFF): Organized labor unit representing sworn fire fighters/paramedics and lieutenants of the Gurnee Fire Department. The International Association of Fire Fighters, headquartered in Washington, DC, represents more than 292,000 full-time professional fire fighters and paramedics who protect 85 percent of the nation's population. More than 3,100 affiliates and their members protect communities in the United States and in Canada.

INVESTMENTS: Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

ISO: Insurance Services Office. A non-profit organization that grades the Fire Department's ability to provide service to a community, which is reflected in the insurance premium paid by those within the service area. Gurnee's Fire Department has an ISO Rating of 3. The ISO analyzes the relevant data and then assigns a Public Protection Classification from 1 to 10. Class 1 generally represents superior property fire protection, and Class 10 indicates that the area's fire-suppression program doesn't meet ISO's minimum criteria.

J

JETSB: The Joint Emergency Telephone Systems Board is the successor to the Emergency Telephone Systems Board. The JETSB was created after the Village entered in to a joint dispatch agreement with the City of Zion for the provision of dispatch services. The JETSB is made up of representatives from each agency to provide management and operations of the local 9-1-1 system, within the scope of such duties and powers as described by the Emergency Telephone Systems Act (ETSA).

L

LCSMC: Lake County Stormwater Management Commission.

LEGAL LEVEL OF BUDGETARY CONTROL: Level at which a government's management may not reallocate resources without approval from the legislative body. The Village's legal level of budgetary control is the Fund level.

LEVY: To impose taxes, special assessments, or service charges for the support of Village services.

LIABILITIES: Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

LINE ITEM BUDGET: Budget typically used by governmental entities in which budgeted financial statement elements are grouped by administrative entities and objects. These budget item groups are usually presented in an incremental fashion that is in comparison to previous periods. This form of budgeting allows for a good comparison between previous and future estimated expenditure levels within an organization.

LOCAL USE TAX: Any revenue distributed by the State of Illinois to the Village from the state's use tax, a tax levied on items to be used by the purchaser in Illinois but purchased outside of the state.

LONG-TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

M

MUTUAL AID BOX ALARM SYSTEM (MABAS): This system was established to provide a swift, standardized and effective method of mutual aid assistance for extra alarm fires and mass casualty incidents. The MABAS system is divided into over 20 Divisions from the communities along IL-53 and the Northwest Tollway corridor.

MAINTENANCE: All materials or contract expenditures covering repair and upkeep of Village buildings, machinery and equipment, systems, and land.

MAYOR: The Village President (Mayor) is the chief executive officer of the Village and is elected for a four-year term. The Mayor presides at all Village Board meetings and ceremonial occasions. Although the Mayor is not required to vote on every issue, he/she may be required to exercise voting rights under certain circumstances.

MEASUREMETN FOCUS: Types of balances (and related changes) reported in a given set of financial statements (economic resources, current financial resources). Measurement focus determines what is recognized in financial statements, while basis of accounting determines when recognition takes place

MODIFIED ACCRUAL BASIS: Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: (1) revenues are not recognized until they are measurable and available and (2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

MOODY'S INVESTMENT RATING SERVICE: An independent agency that analyzes the financial credit ratings of organizations. These ratings are based on debt issuance and carry a three letter coding. The Village possesses a Moody's rating of Aa1.

MOTOR FUEL TAX (MFT): This represents revenues for the Village's share of gasoline taxes collected and administered by the State of Illinois, allotted for street improvements.

MUNICIPAL: Of or pertaining to the Village or its government.

MUNICIPAL INSURANCE COOPERATIVE AGENCY (MICA): An insurance cooperative agency that provides workers compensation, auto and property liability coverage. The Village is a member.

N

NET POSITION: The residual of all other financial statement elements presented in a statement of financial position, excluding those of governmental funds (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

NET PRESENT VALUE (NPV): Concept used to evaluate the advisability of a capital project; net present value is the present value of future returns, discounted at the marginal cost of capital, minus the present value of the cost of the capital.

NEW PROGRAMS: Planned activities or functions previously not provided. Usually, Village Trustees will consider new programs separately from other budget items.

NONSPENDABLE FUND BALANCE: Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

NON-UNION EMPLOYEES: Employed individuals who are not represented by collective bargaining units.

NORTHEAST LAKE COUNTY CONSOLIDATED EMERGENCY TELEPHONE SYSTEMS BOARD (NLCC-ETSB): The NLCC-ETSB is a JETSB which was formed when the City of Zion entered into a 5-year contractual agreement with the Village of Gurnee for police and fire dispatch services. The NLCC-ETSB has 9 members, 6 from Gurnee and 3 from Zion. Members of the board serve without compensation. The NLCC-ETSB is responsible for coordinating and supervising the implementation and operation of the 911 system and for directing the expenditure of surcharge monies.

O

ONGOING ACTIVITY MEASURES: These measures provide annual workload data on the activities of the Village, which occur on an ongoing basis, year after year.

OPERATING BUDGET: A financial plan outlining the estimated revenues and expenditures and other information for a specific period (usually a fiscal year). The "proposed budget" is the financial plan presented by the Village Administrator for consideration by the Village Board, and the "adopted budget" is the financial plan ultimately approved and authorized by the Village Board.

OPERATING EXPENSES: Proprietary fund expenses that are directly related to the fund's primary service activities.

OPERATING INCOME: The excess of proprietary fund operating revenues over operating expenses.

OPERATING REVENUES: Proprietary fund revenues that are directly related to the fund's primary service activities. They consist primarily of user charges for services.

ORIGINAL BUDGET: First complete adopted budget, even if adopted after the start of the period. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes before the beginning of the fiscal year.

OTHER FINANCING SOURCES: Increases in the fund balance of a governmental fund other than revenues and inflows associated with future periods. Only items identified as other financing sources in authoritative accounting standards may be classified as such.

OTHER FINANCING USES: Decreases in the fund balance of a governmental fund other than expenditures and outflows of resources associated with future periods. Only items identified as other financing uses in authoritative accounting standards may be classified as such.

OTHER POSTEMPLOYMENT BENEFITS (OPEB): Consist of (1) benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as (2) postemployment healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payments for sick leave.

P

PAYBACK PERIOD: The length of time required for the net revenues of an investment to return the cost of the investment.

PENSION PLAN: Arrangements through which pensions are determined, assets dedicated for pensions are accumulated and managed, and benefits are paid as they come due (including refunds of member contributions).

PER CAPITA COSTS: The cost of service per person. Per capita costs in Gurnee are based on a population of 31,295 as provided by the 2010 Census.

PERMANENT FUNDS: Governmental fund type used to report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry).

PLANNING AND ZONING BOARD: The Planning and Zoning Board reviews development proposals and makes recommendations to the Village Trustees.

POLICE DEPARTMENT: The Police Department provides law enforcement services to the community. The Department provides public safety services to the Village on a 24 hour basis and believes in community-oriented policing and problem-solving tactics.

POSTEMPLOYMENT BENEFITS (PEB): Benefits that are paid subsequent to a termination of employment in exchange for services rendered during employment. Consist of pensions and other postemployment benefits (OPEB).

PROPERTY TAXES: Used to describe any tax on the personal property of an individual (most commonly, a real estate tax) and may include current taxes, delinquent taxes, penalties and interest on delinquent taxes. The tax is calculated by assessing the market value of the property, standardizing that value with multipliers and then levying the tax on the final equalized assessed value. The Village of Gurnee has not levied a property tax since 2000; however, the Village does receive some property tax revenue from Warren Township.

PROPOSED BUDGET: A budget document that has not been approved by the Village of Gurnee's Board of Trustees and is under consideration.

PROPRIETARY FUNDS: Activities found in this category are many times seen in the private sector and are operated in a manner similar to their counterparts in the commercial world; the focus of these funds is on the measurement of net income, composed of two fund types: enterprise funds and internal service funds.

PUBLIC HEARING: The portions of open meetings held to present evidence and provide information on both sides of an issue.

PUBLIC WORKS DEPARTMENT: The Public Works Department manages, maintains, operates, and repairs the Village of Gurnee's infrastructure, facilities, and related physical assets. The Department maintains the Streets, Utility, and Vehicle Maintenance Divisions.

R

RED LIGHT CAMERA ENFORCEMENT PROGRAM: A program instituted in the Village in 2009 to encourage better traffic safety. Under the program, red-light safety violations at certain intersections with higher rates of crashes are captured by camera. The vendor first reviews each violation and forwards to the Gurnee Police Department for review. A sworn officer reviews each incident and decides on whether to issue a citation. Each citation results in a \$100.00 fine.

RESERVE: An account used to indicate that a portion of fund balance is restricted for a specific purpose or to indicate that it is not appropriate for expenditure. A reserve may also be an account used to earmark a portion of fund equity as legally segregated for a specific future use.

RESORT TAX: A tax of 2% of the rent charged for the privilege of renting a resort hotel room, where such rent may or may not include the cost of use of the principal recreational or entertainment amenity.

RESTRICTED FUND BALANCE: Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

REPLACEMENT TAX: Any revenue distributed from the State of Illinois to the Village from the state's replacement tax, a tax levied on corporations, partnerships and public utilities to replace the funding lost when municipalities lost the ability to impose a property tax on businesses.

REVENUES: All amounts of money earned or received by the Village from external sources. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

RISK MANAGEMENT: The process of planning, organizing, leading, and controlling the activities of an organization in order to minimize the effects of risk on capital and earnings. Risk management includes not just risks associated with accidental losses, but also financial, strategic, operational, and others.

RETURN ON INVESTMENT (ROI): Method to assist management decision-making by evaluating the return on various investment alternatives.

S

SALES TAXES: A tax levied on the sales of goods and services. The Village receives two types of sales taxes – one from the state sales tax distribution and the other from a home rule sales tax. The state tax rate is 1% and the local home rule sales tax rate is 1%.

SERVICES BILLED OUT: Includes revenues received for services provided by one Department to another within the same fund.

SPECIAL ASSESSMENT (SA): Compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL CENSUS: A basic enumeration of population, housing units, and group quarters conducted by the United States Census Bureau at the request of a governmental unit. When local officials believe there has been a significant population change in their community due to growth or annexation, a Special Census may be in order. Gurnee conducted its most recent Special Census in 2006. The results indicated the Village gained 2,336 people since the 2000 decennial Census, for a total Village population of 31,170. The results produced an increase in state revenue sharing which is based upon population.

SPECIAL REVENUE FUND: Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments. Other resources also may be reported in the fund if those resources are restricted, committed, or assigned to the specified purpose of the fund, and the specific revenue source is expected to comprise a substantial portion of the fund's inflows.

STAGFLATION: Time period when there is inflation and minimal economic growth.

STRATEGIC PLAN: An internally utilized, but public, document that:

1. Outlines an organization's overall direction, philosophy, and purpose;
2. Examines its current status in terms of its strengths, weaknesses, opportunities, and threats;

3. Sets long-term objectives; and
4. Formulates short-term tactics to reach them.

STRATEGIC PLANNING INITIATIVE: Information on the Village of Gurnee's Strategic Planning Initiative may be found at http://www.gurnee.il.us/strategic_plan.

STREET MAINTENANCE TREATMENTS: Treatments to improve or maintain street surfaces. The benefits of these treatments include postponement of reconstruction, reduced cost per application, and improved drivability of the roadway.

SUPPLEMENTAL APPROPRIATION: Additional budget authority provided for activities or requirements too urgent to be delayed until the next periodic or regular appropriation.

T

TAX BASE: The total value of all real and personal property in the Village as of January 1 of each year, as certified. The tax base represents net value after all exemptions.

TAX LEVY: The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

TAX RATE: A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

TAXABLE VALUATION: Estimation of the potential value of an asset or liability for the purposes of measuring the amount of revenues which may be garnered from it.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges, for example sewer service charges.

TAX INCREMENT FINANCING (TIF): The act of capturing the amount of property taxes levied by a taxing unit for the year on the appraised value of real property located within a defined investment zone. The tax increments are paid into the TIF fund and used to pay project costs within the zone, including debt service obligations.

TRAFFIC CONTROL DEVICES: All signs, signals, and markings placed on, over or adjacent to a street or highway by authority of a public body or official having jurisdiction to regulate, warn or guide traffic are considered traffic control devices.

TRAFFIC ENGINEERING: Traffic engineering is the science of measuring traffic and travel, the study of basic laws relating to the traffic flow and generation, and the application of knowledge to the professional practice of planning, designing and operating traffic systems to achieve safe and efficient movement of persons and goods. (W. Blunden)

TRANSFERS: The receipt or expenditure of money in the form of cash, check, or credit.

TRANSFERS IN/OUT: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRANSMITTAL LETTER: The opening section of the budget document which provides the Village Board and the public with a general summary of the most important aspects of the budget, including current and previous fiscal years, as well as the views and recommendations of the Village Administrator.

TRUST AND AGENCY FUNDS: Funds created to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include pension trust funds and agency funds.

TRUSTEE: The Village Board is the legislative body of the Village government and determines all matters of Village policy, approves all Village ordinances and resolutions, and adopts the annual Village budget. The Village of Gurnee maintains six trustees who are elected in an at-large election with overlapping four-year terms.

TYLER MUNIS FINANCIAL SOFTWARE: Tyler Munis is the Village's financial software vendor. The Village purchased Tyler Munis in 2016 as an upgrade to the existing enterprise system. The enterprise system allows the Village to automate financial features such as budget entry, human resource functions, and tax information.

U

USER CHARGES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

UNASSIGNED FUND BALANCE: Amounts that are available for any purpose; these amounts are reported only in the general fund.

UNRESERVED FUND BALANCE: The combination of committed, assigned and unassigned fund balance categories.

UNRESTRICTED FUND BALANCE: The difference between total fund balance in a governmental fund and its nonspendable and restricted components. There are three possible components to unrestricted fund balance: committed, assigned, or unassigned.

UNRESTRICTED NET POSITION: One of three components of net position reported in both government-wide and proprietary fund financial statements. It is the difference between total net position and its two other components (net investment in capital assets and restricted net position).

V

VILLAGE ADMINISTRATOR: The Village Administrator is the chief administrative officer of the Village and is also responsible for the proper administration of all affairs, Departments and offices of the Village. The position is appointed by the Mayor, with the approval of the Village Board.

VILLAGE ATTORNEY: Serves as the legal representative for the Village government and is appointed by the Village Board of Trustees.

VILLAGE CLERK: The Clerk is elected at-large for a four-year term and is the recording officer of the Village. The Clerk is responsible for attending all meetings of the Board of Trustees and keeping records of the proceedings.

VILLAGE TREASURER: Appointed by the Village Board of Trustees to serve as chief fiscal officer of the Village.

W

WARREN TOWNSHIP: Formed in 1850 and named after Continental Army Major General Joseph Warren, modern day Warren Township provides a variety of social and recreational services to residents of Gurnee, Grayslake, Waukegan, Wadsworth, Gages Lake, Grandwood Park, Park City and Old Mill Creek. The Township also houses the Township Assessor who assesses the valuation of property within the Township. The Township center is located at 17801 West Washington Street.

WARREN TOWNSHIP HIGH SCHOOL DISTRICT: Since its formation in 1917, Warren Township High School District 121 has grown to two campuses located 4.5 miles apart. There are more than 4,000 students divided between two campuses representing one comprehensive high school program for more than 61,000 residents from Gurnee, Grayslake, Waukegan, Wadsworth, Beach Park, Gages Lake, Wildwood, Grandwood Park, Millburn, Park City, and Old Mill Creek.

WARREN-WAUKEGAN FIRE PROTECTION DISTRICT (WWFPD): A fire protection district comprised of a 32-square-mile area stretching from Waukegan, Illinois, to Route 45. The WWFPD obtains fire and ambulance coverage by contracting for services with the Gurnee Fire Department.

WATER DETENTION: Water that is temporarily stored and allowed to release.

WATER DISTRIBUTION SYSTEMS: Transmission lines carry raw water supply to the plant or carry treated water to the system. Distribution lines deliver water through complex pipe networks. System appurtenances include valves, hydrants, pressure regulators, and altitude valves.

WATER RETENTION: Water that is impounded and not allowed to release.

WATER TREATMENT: Water is treated to remove disease producing bacteria, unpleasant tastes and odors, particulate and colored matter (turbidity), and hardness and to lower the levels of any contaminants when necessary to meet water quality standards.

WATERWORKS SYSTEM: A waterworks system is created or expanded to supply a sufficient volume of water at an adequate pressure.

WOODLAND DISTRICT 50: Woodland School District 50 is an elementary district located in northern Lake County composed of early childhood through eighth grade. District 50 serves all of Gages Lake and Wildwood, as well as parts of Gurnee, Grayslake, Park City, Third Lake, Old Mill Creek, Wadsworth, Lake Villa, Waukegan, and Libertyville.

COMMONLY USED ACRONYMS

ADA	Americans with Disabilities Act
AED	Automatic External Defibrillator
ALS	Advanced Life Support
ANI/ALI	Automatic Number Identification/Automatic Location Identification
APWA	American Public Works Association
BEAST	Bar-coded Evidence Analysis Statistics and Tracking System
BLS	Basic Life Support
CABS	Computer Aided Booking System
CADS	Computer Aided Dispatch System
CAFR	Comprehensive Annual Financial Report
CARS	Computer Aided Reporting System
CIP	Capital Improvement Program
CD	Community Development
CLC-JAWA	Central Lake County Joint Action Water Agency
Com Ed	Commonwealth Edison
COVID-19	Coronavirus Disease 2019
CPI	Consumer Price Index
CSO	Community Service Officer
DARE	Drug Awareness Resistance Education
DCCA	Department of Commerce and Community Affairs
DHS	Department of Homeland Security
DUI	Driving Under the Influence of Drugs or Alcohol
EAB	Emerald Ash Borer
EAV	Equalized Assessed Valuation
EMS	Emergency Medical Service
EOC	Emergency Operations Center
EOP	Emergency Operations Plan
EPA	Environmental Protection Agency
ETSB	Emergency Telephone System Board
FAR	Floor Area Ratio
FEMA	Federal Emergency Management Agency
FOP	Fraternal Order of Police
FTE	Full Time Equivalents
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GEMT	Ground Emergency Medical Transportation
GFD	Gurnee Fire Department
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GMC	General Motors Company
GO	General Obligation
GVW	Gross Vehicle Weight
HAZMAT	Hazardous Materials
HMO	Health Maintenance Organization
HR	Home Rule or Human Resources depending upon context
HVAC	Heating, Ventilation and Air Conditioning
IAFF	International Association of Fire Fighters
ICOPs	Illinois Council of Police

IDOT	Illinois Department of Transportation
IEPA	Illinois Environmental Protection Agency
ILEAS	Illinois Law Enforcement Alarm System
IMET	Illinois Metropolitan Investment Fund
IMRF	Illinois Municipal Retirement Fund
ISO	Insurance Service Office
ITEP	Illinois Transportation Enhancement Program
IWIN	Illinois Wireless Information Network
JETSB	Joint Emergency Telephone Systems Board
JULIE	Joint Underground Locating Information for Excavators
LAN	Local Area (Computer) Network
LEADS	Law Enforcement Agency Data System
LCCC	Lake County Chamber of Commerce
LCMEG	Lake County Metropolitan Enforcement Group
LCSMC	Lake County Stormwater Management Commission
LGDF	Local Government Distributive Fund
LGTF	Local Government Tax Fund
MABAS	Mutual Aid Box Alarm System
MCAT	Major Case Assistance Team
MEG	Metropolitan Enforcement Group
MFT	Motor Fuel Tax
MICA	Municipal Insurance Cooperative Agency
MYCP	Multi-Year Capital Plan
MYFF	Multi-Year Financial Forecast
NERMT	North East Multi-Regional Training Unit
NIPAS	Northern Illinois Police Alarm System
NIRCL	Northeastern Illinois Regional Crime Laboratory
NLCC-ETSB	Northeast Lake County Consolidation Emergency Telephone Systems Board
NPV	Net Present Value
NSSD	North Suburban Sanitary District
PPO	Preferred Provider Organization
PSEBA	Public Safety Employee Benefits Act
PUD	Planned Unit Development
PW	Public Works
PZB	Planning and Zoning Board
RFP	Request for Proposal
RFQ	Request for Qualifications
RMS	Records Management System
SAN	Storage Area Network
SCADA	Supervisor Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus
SR	Selective Routing
SWALCO	Solid Waste Agency of Lake County
TIF	Tax Increment Financing
UPS	Uninterrupted Power Source
WAN	Wide Area (Computer) Network
WNPL	Warren Newport Public Library
WWFPD	Warren-Waukegan Fire Protection District



SECTION XI – APPENDIX

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Introduction

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

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

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Accounts Receivable Policy

Adopted: July 10, 2006

Last Revised: August 20, 2018

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Background

To ensure strong fiscal management practices, the proper controls over revenues are imperative in accounts receivable management and general oversight over the various revenues collected by the Village. Whereas some governmental services are provided on credit, the Village must set up accounts receivables and thereafter, a process to collect these receivables. The overall policy of the Village is to take all appropriate and cost-effective actions to collect debts owed the Village.

General Guidelines

The purpose of this policy is to be firm in intent but not onerous to the extent that flexibility in approach toward establishment and management of the receivables becomes difficult. Receivables are to be established as assets in the Village's financial records. The Finance Director is responsible for the coordination of information, systems, and procedures between Village departments to maximize the collection of debts due the Village. The following statements provide a guideline for managing Accounts Receivable.

Review of Accounts

The Finance Director or Designee shall prepare and review an aged trial balance of the Village's accounts receivable as often as necessary, but at least annually at fiscal year-end.

External Collection Agency

Where practical and cost effective, external collection agencies may be used consistent with all federal and state notice requirements. This may include a third-party collection agency approved by the Village Board and the Illinois Debt Recovery Program.

Collection Timeframe

Collection efforts should be performed for a period equivalent to the statute of limitations or sooner if bankruptcy has discharged the account, contact with the debtor cannot be made with reasonable means, the business no longer exists, or the individual is deceased. In such event amounts will be written-off upon appropriate authorization. Write-offs of uncollectible accounts from the Village's accounting records does not necessarily constitute forgiveness of the debt, and it may still be payable by the debtor.

Authority

This Policy does not supersede any local, state, or federal ordinances, statutes, or laws.

Types of Accounts Receivable

In general, there are four types of accounts receivable for the Village of Gurnee – Water / Sewer accounts, Ambulance Charge accounts, Parking Ticket fines, and Miscellaneous receivables.

Water & Sewer Accounts

Water & Sewer Accounts are maintained in the Village's water billing system, in a coordinated effort between the Public Works Department / Utility Division and the Finance Division. The Utility Division is responsible for obtaining water / sewer usage amounts by customer and remitting that information to the Finance Division. Thereafter, the Finance Division generates invoices to the systems' users, collects payments, and posts those payments to the customer accounts. Amounts are recorded on an accrual basis, whereby revenues are recognized when earned on a gross basis, regardless of when received.

Ambulance Charges Accounts

Ambulance Charge accounts fall under the responsibility of the Fire Department. Due to the unique nature of medical related services, the Fire Department may choose to obtain a third-party billing agency pursuant to the Village's Purchasing Policy to invoice and collect, on the Village's behalf, those charges incurred by users of the Village's rescue efforts. Revenues received are recorded on a net, cash basis, with appropriate adjustments made at fiscal year end in compliance with Generally Accepted Accounting Principles (GAAP).

Parking Ticket Accounts

Parking Ticket fines fall under the responsibility of the Police Department, and are tracked in the Police Department's public safety database system. Parking ticket fines and related escalation notifications are provided by the Police Department as well as the coordination of any required adjudication process. Revenues received are recorded on a net, cash basis, with appropriate adjustments made at fiscal year end in compliance with Generally Accepted Accounting Principles (GAAP).

Miscellaneous Accounts

Miscellaneous Accounts may include, but are not limited to, billing governmental agencies and private entities for agreed-upon services and/or reimbursable charges, recovery of property damages, code violation fines, fire and elevator inspections, false-alarm charges, and other financial transactions. Based upon information provided by the responsible department, the Finance Division generates invoices to the customer / debtor, collects payments, and posts those payments to customer accounts. Amounts are recorded on an accrual basis, whereby revenues are recognized when earned on a gross basis, regardless of when received.

General Policy Statements

The following policy statements are applicable to all four types of accounts receivable referenced under the previous section of this policy. These policy statements reflect specific policies or procedures utilized in managing Accounts Receivable.

Methods of Payment

Payment of outstanding Accounts Receivable will be accepted in the forms generally accepted in-person at Village Hall or through an on-line payment process setup by the Village. These methods currently include cash, personal check, and credit/debit card methods. The Finance Director may make additional methods available as technology or customer preferences dictate.

Depositing of Received Funds

Funds received at cashiering points for Accounts Receivable will be forwarded to the Finance Division within one business day. The Finance Division will reconcile the payments and prepare for deposit, which shall be made in accordance with 30 ILCS 225 Illinois Public Funds Deposit Act.

Returned Checks

Accounts Receivables customers will be notified within five business days of a returned check and be assessed an additional fee as provided in the Comprehensive Fee Schedule. Customers will be granted a cure period of no less than three business days to resolve the returned check and additional fee before the Village proceeds with further collection action and fees.

Write-off of Bad Debts

Accounts Receivable balances may be written-off if internal and external collection efforts were unsuccessful. At least annually, the Finance Director will review outstanding receivables and make a recommendation for write-off to the Village Administrator. The Finance Director may write-off receivables with an outstanding balance of \$1,000 or less. The Village Administrator may write-off receivables with an outstanding balance of \$5,000 or less. Receivables greater than \$5,000 require Village Board approval prior to write-off.

Account Adjustments

If it is determined an outstanding receivable or portion thereof is invalid pursuant to Village Code, Policy or Procedures, the Finance Director has the authority to adjust the account up to \$1,000. The Village Administrator shall approve adjustments over \$1,000.

Payment Plans

The Finance Director or designee may enter into a payment plans for an outstanding Receivable not in excess of one year and up to \$1,000. The Village Administrator may approve payment plans in excess of one year and up to \$5,000. Payment plans in excess of \$5,000 will require Village Board approval.



Debt Policy

Adopted: December 19, 2005

Last Revised: August 20, 2018

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Purpose

The Village's Debt Policy serves as written guidelines, allowances, and restrictions that guide the debt issuance practices of the Village. The Policy covers debt limits, debt structure, issuance, management, and continuing disclosure practices.

Underwriting and municipal credit rating institutions base their evaluation of the Village upon its ability to ensure that new debt is incurred in a prudent manner, so as to maximize the credit worthiness of the Village. This is important if the Village is to maintain its present bond rating and possibly increase the rating. Rating agencies have advised that one of the major criteria used in evaluating credit worthiness is whether a local jurisdiction has an objective but flexible debt policy which serves as a guideline for making decisions about how much new debt to incur or have outstanding at any one time. Generally, rating agencies will view as positive criteria that are conservative. A local government should only borrow what it can afford and retire principal in a timely and aggressive manner.

Debt Limits

Legal Restriction

The Village, a home-rule community, will adopt the threshold set-forth by State Statutes for non-home rule municipalities' limitation of the amount of debt that may be legally incurred. The limitation set by the Statute is 8.625% of the most recent Equalized Assessed Valuation of the Real Estate in the corporate boundaries of the Village. This measurement will be presented annually as part of the Village's Comprehensive Annual Finance Report (CAFR) Statistical Section.

Village Policies

Long-Term Debt

Long-term debt will not be used to finance current operations or to capitalize operating expenses. The capitalization of expenses, which represents a shift of operating costs onto long-term debt, should be a practice that is expressly prohibited. To further support this policy, the highest priority for the issuance of long-term debt will be to further the Village's Capital Improvement Program.

Long-term debt will be used only for capital projects that cannot be financed from current revenue sources. Where capital improvements or acquisitions are financed through the issuance of debt, such debt will be retired in a period not to exceed the expected life of the improvement or acquisition.

The Village will also issue long-term debt for refunding of other outstanding debt for the purpose of interest rate savings. As a guide, the minimum net present value savings shall be two percent (2%) of the par value of the proposed new bonds to be issued. However, circumstances may occur where a refunding may be advantageous with net present value savings of less than 2%. In all cases, approval of the President and Board of Trustees will be required in order to proceed.

Short-Term Debt

Short-term debt shall be considered indebtedness issued for a term of 5-years or less. The use of such debt, with the exception of current debt refunding, shall be intended to provide financing for municipal needs such as purchasing/replacing fleet equipment, renovation or reconstruction of capital assets, purchases of specialized types of equipment, or to acquire communications or data systems/equipment. Each proposal for short-term financing shall be evaluated on a case by case basis with final approval granted by the President and Board of Trustees. Such borrowing may be utilized for the temporary funding of operational cash flow deficits pending receipt of anticipated revenues or for interim capital financing needs; an internal borrowing for operational or capital acquisition would qualify as interim debt.

Debt Structure

General Obligation Debt

The Village will strive for overall level or declining debt repayment schedules avoiding back-loaded or balloon repayment schedules or variable-rate debt. This is to avoid fluctuations in debt service requirements as well as fluctuations in tax levy rates. Only in those circumstances where it is to the Village's advantage will debt service be scheduled on a non-even repayment basis. Level or declining repayment schedules incur less interest cost while the use of delayed or balloon schedules incur greater interest cost. Lastly, the use of variable-rate debt requires dependence upon some external measure and indices and may be considered a form of speculation.

Overall, the Village will repay any indebtedness incurred in the shortest possible time without creating undue hardship for tax or ratepayers.

Capital improvement or refunding indebtedness will be funded with General Obligation Bonds unless there are other, more appropriate, means of financing. Such alternative financing might include, but not be limited to, revenue bonds, special service area bonds, tax increment allocation revenue bonds, and special assessments.

Revenue Based Debt

The Village may find it advantageous to issue revenue based debt to fund enterprise capital financing needs. Should such indebtedness be required, the following standards shall apply:

An annual rate and fee review will be conducted as part of the fiscal year budget process to ensure that predictable and affordable charges for services are in effect.

The Village will maintain rates and fees necessary to conform to bond coverage requirements that may be required.

The primary option for any enterprise financing, and also to serve as a modeling tool for future rate and fee requirements, shall be debt with a maximum maturity of 20-years.

Alternative Financing

The Village will issue alternate types of indebtedness such as, but not limited to, Special Service Area Bonds or Tax Increment Allocation Revenue Bonds when beneficial to an identified development strategy approved by the President and Board of Trustees. Such indebtedness shall be considered limited obligations of the Village secured by special taxes authorized by statute or in the case of TIF, by incremental property and sales taxes. The Village will not use its full faith and credit to secure any alternative financing.

Further, should the Village issue alternative type debt, it shall take any and all reasonable steps to confirm the financial feasibility of any projects and the financial solvency of the end user(s). Further, all precautions will be taken to ensure that a true public purpose and financial viability exists for all such projects funded.

Other Agency Financing:

Through intergovernmental agreement, the Village may be obligated for a portion of debt issued by an associated public agency. Depending upon the nature of the obligation, disclosure will be noted within the Village's Comprehensive Annual Financial Report following generally accepted accounting principles. If the nature of external financing requires disclosure within the financial statements of the Village, such indebtedness obligations will be properly accounted for and disclosed.

Authority

The Village shall comply at all times with all covenants and requirements of bond ordinances as well as supplemental transcript documents as well as State and Federal laws authorizing and governing the issuance and administration of debt obligations.

All long and short term borrowing shall require approval of the President and Board of Trustees prior to authorization.

Continuing Disclosure

A policy of full disclosure will be followed in all financial reports, official statements, and as part of any mandatory continuing disclosure undertaking. Information required to be distributed, by law, to the Nationally Recognized Municipal Securities Information Repository (NRMSIR) shall follow guidelines set forth from time to time, including any required Material Events Disclosure as interpreted under the Securities Exchange Act of 1934, as amended. Lastly, the Village will use generally accepted accounting principles in the preparation of all financial statements used in complying with disclosure requirements. All financial statements will be audited annually by an independent, certified public accounting firm.

Professional Services

Any consultants providing advice and counsel for any issuance of Village debt, as well as broker/dealers acquiring Village debt shall be independent. Financial advisors, bond counsel, and any broker/dealer for any issuance of debt shall each be separate entities having no relationship with each other. This is intended to prevent any conflict of interest, incorporating within the Policy the requirements of Municipal Securities Rulemaking Board Rule G-23, which permits financial advisor/underwriter relationships if such relationships are disclosed to the Village as issuer.

Any financial advisor and bond counsel shall provide full and continuing disclosure to the Village of any relationship or agreement, formal or informal, which may be in conflict with the best interests of the Village. The financial advisor and bond counsel shall further be prohibited from engaging in such relationships or agreements without the express prior consent of the Village. Any potential for conflict of interest, where it may exist, should be expressly recognized by all consultants.



Fiscal Contingency Plan

Adopted: April 3, 2017

Last Revised: April 3, 2017

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Purpose

The purpose of the Fiscal Contingency Plan is to establish a framework and strategy to respond to adverse fiscal conditions that could negatively impact the Village's financial sustainability. The plan centers around the Village's core values as identified in the Strategic Plan. The plan's purpose is to protect these values during periods of unexpected fiscal stress. With these values as a guide, budget and operating decisions can be made to adjust to for fiscal stress. The plan creates a systematic response to adverse fiscal conditions, as opposed to reactionary decision making that could have long-term negative impacts to the organization. The primary focus of the plan is the General Fund, however General Fund performance has a direct impact on other Governmental Funds such as funding for the Capital Improvement Fund.

Core Values and Goals

The core values that guide the plan and actions are derived from the Village's Strategic Plan updated in 2015. Core values identified in the Strategic Plan include;

- Customer Focus
 - The plan allows for a transparent and open response to adverse fiscal conditions.
- Leadership
 - The plan employs forward-thinking and innovative solutions to fiscal problems.
- Progressive
 - The plan requires flexibility to change and new approaches to deliver vital services in times of fiscal stress.
- Team Oriented
 - The plan requires all levels of Village leadership to be involved in the identification and response to fiscal stress.
- Stewardship
 - The plan lays out the importance of continuing to provide vital services, invest in infrastructure and maintain fiscal responsibility.

It is important in times of fiscal stress that the Village maintain its ability to carry-out its mission and provide vital services to residents and customers. The goal of the plan is to:

- Preserve the delivery core services
- Continue to maintain vital infrastructure systems
- Maintain a balanced budget including the use of planned drawdown of reserves
- Maintain fund balance policy

Trigger Events

Execution of contingency action items will be predicated on “trigger events” that include the following;

1. Adverse fiscal circumstances as determined by the Village Administrator, such as:

- Natural disasters
- Adverse State action
- Economic downturns
- Large unexpected costs

Or

2. Two consecutive quarters of decline in total General Fund Major Revenues (seasonally adjusted) versus the prior year actuals and current fiscal year budget. Major General Fund revenues include;

- Sales Tax
- Income Tax
- Amusement Park Tax
- Food & Beverage Tax
- Hotel Tax
- Telecommunications Tax
- Local Use Tax
- General Building Permits

Contingency Actions

- **Duration Assessment** – Depending on the expected duration of the fiscal stress, contingency actions may differ. The Village will identify if the situation is expected to be long-term (in excess of the current or next budget year) or short-term (recovery expected in the current or next budget year).
- **Increased Monitoring** – In the event of a trigger event the Finance Director will provide a memo on the status of the Village’s financial situation at least monthly to the Village Board, in addition to the quarterly financial reports.
- **Maintain Fund Balance Policy** – A fund balance reserve is maintained in part for the purpose of bridging short-term or unexpected fiscal stress. The Village will identify the short-term impact to fund balance and ensure the Village’s fund balance policy is adhered to.
- **Identify Operating Adjustments** – In conjunction with the preparation of the Annual Budget, staff will prepare and annually update a list of potential operating adjustments in the event of a trigger event. These adjustments will be considered based on their impact to the Village’s mission and timeframe to realize the benefits. A sample matrix of potential actions is provided

on the following page for reference. Tier 1 actions would be considered first followed by Tier 2 and Tier 3.

Mission & Core Values Impact	Full Impact	Tier 3 Action		
		Personnel hours reductions Overtime freeze Capital & infrastructure deferral	Contracted service elimination Wage freeze Wage & benefit freeze	Position consolidation/elimination Service or program reduction/cuts Tax increases Legislative advocacy
	-----	Tier 2 Actions		
Little or No Impact		Overtime & benefit review Fund balance drawdown Reduce non-essential service contracts	Capital lease/rental Reduce capital programs	Charges for service review Non-essential service review Open position consolidation
		Tier 1 Actions		
		Open positions review Fund balance drawdown Hold capital expenditures	Operating expense review Re-negotiate operating contracts In-source contracts	Outsource services
		Short-Term	-----	Long-Term
		Time to Realize Benefits of Action		

For Illustrative Purposes Only

Implementation and Communication of Contingency Actions

The Village Administrator will notify the Village Board of recommended contingency actions and their financial and service impact. Meetings will be held to alert employee groups, led by department senior management, of the financial situation and contingency actions. Employees will be encouraged to participate and identify additional ideas for contingency actions. The impact and implementation will be included in the monthly monitoring report or more frequently as required.

Amendment

This policy shall be reviewed on a regular basis. Any changes must be presented to the Village Board for its approval.

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Fixed Asset Policy

Adopted: June 4, 2007

Last Revised: August 20, 2018

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Statement of Purpose

The purpose of this policy is to establish procedures governing the Fixed Asset Systems of the Village of Gurnee. The policy is meant to ensure compliance with various accounting and financial reporting standards including generally accepted accounting principles (GAAP), Governmental Accounting, Auditing and Financial Reporting (GAAFR), Governmental Accounting Standards Board (GASB), and applicable State and Federal capital asset regulatory and reporting requirements related to property. An accurate inventory provides for the valuation of assets for financial statements and insurance purposes. It also enhances the ability to safeguard fixed assets.

General Policy

Each department shall be responsible for the following: (a) maintain control and security over each asset within the department's possession; (b) completion of documentation required by the Finance Division each time an asset is purchased, updated, transferred or disposed; and (c) conduct physical inventories of assets.

Scope

This policy provides for the inventory and capitalization of all Village owned or leased assets with a value equal to or in excess of those amounts set forth in Section **IV and VII** herein and having a useful life of more than one year. Those assets identified pursuant to this policy as set forth in Section VIII shall be recorded and depreciated, if applicable, by the Director of Finance in the Fixed Asset System.

Inventory, Valuing, Capitalizing, and Depreciation

Inventoried Asset

All assets or groups of assets (such as furniture or tools) with a value greater than \$1,000 and a useful life in excess of one year may be considered an inventoried asset. Each department is responsible for maintaining a listing of inventoried assets. Upon the acquisition or disposal of an asset in this category, the department acquiring or disposing of such asset may update their listing of inventoried assets. Some samples of inventoried assets are: computer software, tools, computers, weapons, and radios. Departments will annually submit a physical count of all inventoried assets to Finance.

Fixed Assets

Valuing Fixed Assets

Fixed assets should be valued at cost or historical costs, plus those costs necessary to place the asset in its location (i.e. freight, installation charges.) In the absence of historical costs information, a realistic estimate will be used. Donated assets will be recorded at the estimated current fair market value.

Capitalizing Assets

Assets are capitalized at the time of acquisition. To be considered a capital asset for financial reporting purposes, an item must be at or above the capitalization threshold as set forth in Section VII of this policy and have a useful life of at least one year. Capital assets below the capitalization threshold on a unit basis but warranting “control” shall be inventoried at the department level, and an appropriate list will be maintained.

Capital Assets should be capitalized if they meet the following criteria:

- a) Tangible
- b) Useful life of more than one year (benefit more than a single fiscal period)
- c) Cost exceeds designated threshold (see Section VII)

Fixed assets include land & land improvements, building & building improvements, vehicles, machinery and equipment, and infrastructure. This type of asset should be charged to a Capital account in the Fund that paid for the asset.

Depreciating Assets

Depreciation is used to reflect the economic loss in the value of an asset. Generally Accepted Accounting Principles (GAAP) requires that the method used to allocate the cost of a capital asset over its estimated useful life be as equitable as possible to the periods during which services are obtained from the use of the asset. In most cases, the straight line method of depreciation will be used for all assets.

Fixed Asset Categories

Land & Land Improvements

Includes all land purchased or otherwise acquired by the Village. All costs incurred in preparing the land for its intended use should be included in the cost of the land. Land is not a depreciable asset.

Building and Building Improvements

Buildings are valued at the purchase price or cost of construction. The cost should include all charges applicable to the building, including broker's or architect's fees. Additions and improvements to buildings, as well as the cost of permanently attached fixtures, should be added to the building account if the cost enhances the buildings functionality or extends the asset's useful life.

Machinery and Equipment

The machinery and equipment account should consist of property that does not lose its identity when removed from its location and is not changed materially or expended in use. These assets are recorded at cost, including freight, installation and other charges incurred to place the asset in use. Assets included in this category are heavy equipment, traffic equipment, generators, office equipment, phone system, vehicles, and kitchen equipment

Infrastructure

Infrastructure assets are long-lived capital assets that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Included in this category are roads, bridges, drainage systems, water and sewer systems. These assets are recorded at historical cost and include the costs necessary to place the asset in its location or condition. Additions and improvements will be capitalized only if the cost either enhances the asset's functionality or extends the asset's useful life.

Construction in Progress

This category is used for a building or other capital project that is incomplete at the end of a fiscal year. When the project is completed, the cumulative costs are transferred to an appropriate capital asset category.

Retirement of Assets

Assets are typically retired for three reasons: obsolescence, sale or trade, and theft or loss. In general, the Village's practice is to use an asset until it no longer is useful or serviceable. However, assets may be sold or traded-in when it is the best interest to do so. Property may not be traded-in or disposed of without prior approval of the department head and the Village Administrator.

Capital assets that are retired before the end of their useful life must be sold by competitive sale, negotiated sale, or auction. Any other method of retirement of a capital asset shall be approved by the Village Board prior to disposal. The sale of non-capital assets valued at less than designated threshold (as set forth in Section VII), may be approved by the Village Administrator.

Modification of Assets

Modifications to an asset that prolong a fixed asset's economic life or expand its usefulness should also be recorded. Normal repairs that maintain the asset in present condition should be recorded as an expenditure/expense and not capitalized.

Physical Inventory of Assets

A physical inventory, done by an outside appraisal company or the Village's property insurance carrier, may be conducted at an interval recommended by the Finance Director and approved by the Village Administrator. The Village's accounting records will then be adjusted to reflect the current fixed asset inventory list. In conjunction with the preparation of the Multi-Year Capital Plan, the Finance Division will forward to each department head, a list of his/her department's inventoried and fixed assets listed in Fixed Asset System. It is the responsibility of the department head to account for all the items on the transaction listing and prepare the necessary reports that have not previously been sent to the Finance Division at the time of acquisition or disposal.

Capital Asset Categories and Useful Lives

Asset Type	Years	Capitalization
Land	N/A	\$1
Land Improvements (Exhaustible)		
Parking Lots	20	\$25,000
Fences	20	\$25,000
Pedestrian Bridges	20	\$25,000
Bike Paths	20	\$25,000
Landscaping	30	\$25,000
Buildings	50	\$50,000
Building Improvements		
HVAC	20	\$50,000
Re-Roofing	20	\$50,000
Electrical & Plumbing	30	\$50,000
Carpet Replacement	10	\$50,000
Vehicles		
Police Squads	3	\$25,000
General Vehicles	8	\$25,000
Small Trucks	11	\$25,000
Large Trucks	15	\$25,000
Ambulances	15	\$25,000
Ladder Truck	25	\$25,000
Fire Engines, pumpers	15	\$25,000
Machinery & Equipment		
Fire equipment (ladders, hoses)	10	\$25,000
Police Communications Equipment	10	\$25,000
Heavy equipment (public works)	30	\$25,000
Computers	5	\$25,000
Furniture & Fixtures		
Office Furniture	20	\$25,000
Phone System	10	\$25,000
Kitchen Equipment	10	\$25,000
Infrastructure		
Roads/Streets	50	\$250,000
Water & Sewer Systems		
Lift Stations	40	\$250,000
Wells	40	\$250,000
Pumping Stations	40	\$250,000
Water towers	40	\$250,000
Water/Sewer Mains	40	\$250,000
Stormwater Drainage	40	\$250,000

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Fraud Prevention Policy

Adopted: June 4, 2007

Last Revised: August 20, 2018

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PROGRAM PURPOSE AND DEFINITIONS

Purpose of the Program

The Village recognizes the importance of protecting the Village, its taxpayers and assets from both misconduct and misappropriation. Therefore, this program is adopted in order to define fraudulent activities and to prevent and mitigate the potential threat of and adequately resolve any instance of fraud within official Village operations.

This program and its policies in no way conflict with previous Village law or policy. If a conflict should arise, this program is amendable by the Village Board to resolve that and any subsequent conflicts associated with this program.

Definition of terms used in this Program

In this context, the definition of fraud shall generally be any deliberate act of misconduct involving misrepresentation or falsification of information for personal gain. Generally, acts of fraud may include but are not limited to the following:

- Falsification of records (i.e. expense reports, invoices, timesheets, official reports, etc.)
- Unauthorized alteration of official documents
- Deliberate misappropriation of funds or assets (including Village property, equipment, etc.)
- Deliberate misrepresentation of one's self
- Deliberate misrepresentation of the reporting of an event (i.e. false allegations, etc.)
- Authorization or receiving of compensation for services not rendered
- Any other acts of theft or fraudulent misconduct as defined by the State of Illinois or federal law

In this context, the definition of employee shall be any individual or group in contract with the Village for services rendered. This definition includes contractors, consultants or any other party conducting a business relationship with the Village for any amount of time.

In this context, the definition of an informal investigation shall be any and all activities leading to a determination as to if probable cause exists to warrant a formal investigation.

In this context, the definition of a formal investigation shall be any and all activities leading to a determination as to if an act qualifies as fraud on the part of any employee.

In this context, the definition of Investigator shall be the person designated by this policy as the primary coordinator of the formal investigation.

POLICY

- All employees shall be considered responsible for preventing and identifying fraud. To that end, all employees must be familiar with this policy.
- All employees should be familiar with any sort of misconduct that can occur in their area and watch for any “red flags.” The Village’s Identity Theft Policy should be consulted for red flags that may help identify possible identity theft.
- If an employee believes that a potential act of fraud has occurred, he/she must inform his/her immediate supervisor of the situation. If the person suspecting the fraud is the employee’s supervisor, they do not need to immediately inform anyone else.
 - If the immediate supervisor of the employee may also be suspected, the employee should inform the Department Head.
 - If the Department Head is also suspected, the employee should inform either the Village Administrator or Human Resource Director.
 - If the Village Administrator is suspected, the employee should inform the Human Resource Director and vice versa. If both are suspected, the employee should inform the Mayor.
 - Should the suspected employee be outside of the supervisor’s immediate supervision, the supervisor should communicate the suspicion to the suspected employee’s supervisor.
- The supervisor who heard the complaint shall conduct an informal investigation to determine whether the act in question was coincidental or a mistake or if there is probable cause to believe an act of fraud has occurred.
- Should there be probable cause as determined by the supervisor, an Investigator shall be designated. Generally, the Investigator shall be the Department Head of the department in which the alleged act occurred or their designee.
 - If the alleged act of fraud has occurred in two or more departments, the respective Department Heads may, depending on the severity and complexity of the act, jointly investigate the acts within their departments and render separate decisions for their departments or appoint one Investigator to render decisions for all respective departments.

- If the Department Head is also suspected of misconduct, either the Village Administrator or Human Resource Director may become the Investigator.
- If a case should exist where the Village Administrator is suspected of misconduct, the Mayor may designate an investigator such as the Village Attorney or Human Resource Director.
- If both the Village Administrator and Village Attorney are suspected, the matter is automatically referred to the Mayor to be referred to law enforcement.
- The Investigator shall be empowered to conduct a formal investigation and collect information as he/she deems fit with the following exceptions:
 - In any case, the accused must be notified of the nature of the case in writing and the accused must be given the opportunity to defend him/herself at some point before a decision is rendered.
 - In any case, the following actions are prohibited:
 - Intimidation of an employee
 - Disclosure of information to parties outside of the investigation unless otherwise required
 - Should sensitive information be requested from any external constituent (i.e. the media, etc.), the Investigator may release information after consulting with the Village Administrator.
 - The Village Administrator shall always have access to the Investigator's information unless they themselves are the subject of the investigation.
 - Should the Investigator require information that only another department can provide, he/she should take measures to protect as much sensitive information as possible. If full disclosure should be required, the Investigator should enlist the assistance of the department's head directly.
 - Proceeding with any disciplinary action as provided by human resources policy against the accused without first rendering a decision
 - Proceeding with any disciplinary action against any other employee without first establishing, by way of an informal investigation, if probable cause exists to include him/her in the current case or another case

- If, at any time, the Investigator comes under formal investigation him/herself or is unable to perform his/her duties for any reason, the Village Administrator or Mayor may designate a new Investigator.
 - Once an Investigator has lost his/her authority for whatever reason during an investigation, he/she cannot regain that authority over the same investigation again.
- If the situation so warrants, the Investigator may, after consultation with the Village Administrator, Mayor and/or Village Attorney, refer the case to a law enforcement agency.
- At the end of the investigation, the Investigator shall render a decision.
 - If the Investigator finds that no fraud has occurred, the case will immediately end and no further action shall occur on the matter.
 - If the Investigator believes that enough evidence exists to conclude that a fraudulent act has occurred, he/she must notify the suspected individual/s of their findings in writing and may proceed with whatever disciplinary actions are provided by Human Resources policies given the particular situation.
- After an investigation has ended, the Investigator shall be responsible for returning all documents and other information back to the department it was requested from.
- If at the end of an investigation the Investigator should wish to provide any feedback on how to prevent similar incidents, he/she may make recommendations to the appropriate official or committee for consideration.



Fund Balance Policy

Adopted: November 2, 1998

Last Revised: August 20, 2018

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Statement of Purpose

The purpose of this policy is to establish procedures governing the Fund Balance. The Village's original Fund Balance policy was adopted on November 2, 1998. The policy was amended on March 7, 2011 to be compliant with Governmental Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

Scope

Sufficient fund balance helps provide the Village of Gurnee with operational stability, helps the Village meet needs caused by unforeseen events, and helps stakeholders identify the Village's credit worthiness. This policy defines the minimum amount of unassigned fund balance for the Village.

Definitions

Fund Balance: the difference between assets and liabilities in a Governmental Fund.

Non-Spendable Fund Balance: the portion of a Governmental Fund's net assets that are not available to be spent. Examples of non-spendable funds include prepaid assets or endowment principal.

Restricted Fund Balance: the portion of a Governmental Fund's fund balance that is subject to external enforceable legal purpose restrictions as to what the fund balance can be spent on.

Committed Fund Balance: the portion of a Governmental Fund's fund balance that is limited with self-imposed constraints or limitations that have been placed at the highest level of decision making authority.

Assigned Fund Balance: the portion of a Governmental Fund's fund balance to denote management's intended use of resources.

Unassigned Fund Balance: available expendable financial resources in a governmental fund that are not the object of tentative management plan (i.e., assigned). Positive unassigned fund balance can only be reported in the general fund.

Note: In non-governmental funds (e.g., golf), management may decide to assign funds for a specific purpose. This may be done as an internal budgeting procedure rather than as a formal accounting entry.

Policy

It is the policy of the Village of Gurnee to maintain unassigned fund balance in the General Fund to fund operations for a period of at least four months ("Cash Flow Commitment"). The goal is to

have a Cash Flow commitment in the General Fund that is adjusted annually with the adoption of the annual budget and is calculated as 35% of General Fund expenditures (not including transfers to fund capital projects and debt service).

It is also the policy of the Village of Gurnee to assign a portion of Fund Balance in the amount of debt service payments for general obligations, alternate revenue source, and governmental debt for the following year. These funds may be assigned in either the General Fund or the Debt Service Fund ("Debt Service Assignment").

Unassigned fund balance will be reviewed annually during the budget process.

Should the unassigned fund balance for the General Fund balance drop below 35%, the Village board will be notified. Reductions will be resolved by either implementing a new, recurring revenue source or reducing expenditures.

Balances in excess of the recommended Cash Flow Commitment may be transferred to the Capital Improvements Fund to support future capital projects, or any other fund as approved by the Village Board.

The levels of other required restrictions, commitments and assignments will fluctuate depending on activity.

This policy may be amended from time to time as determined by the Board of Trustees.

The Village will spend the most restricted dollars before less restricted, in the following order:

- Restricted,
- Committed,
- Assigned,
- Unassigned.

The Village Administrator and Director of Finance will recommend to the Village Trustees if a portion of fund balance should be assigned for any other purpose than Debt Service as described in Section B of this Policy. Assignment for Debt Service as described in Section B may be done by approval of the Finance Director and Village Administrator.



Identity Theft Policy

Adopted: November 3, 2008

Last Revised: November 3, 2008

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Program Adoption

The Village of Gurnee ("Village") developed this Identity Theft Prevention Program ("Program") pursuant to the Federal Trade Commission's Red Flags Rule ("Rule"), which implements Section 114 of the Fair and Accurate Credit Transactions Act of 2003. This Program was developed with oversight and approval of the Village Board and Village Administrator's Office. After consideration of the size and complexity of the Village's operations and account systems, and the nature and scope of the Village's activities, the Village determined that this Program was appropriate for the Village, and therefore approved this Program on May 1, 2009.

Program Purpose and Definitions

Fulfilling requirements of the Red Flags Rule

Under the Red Flag Rule, every financial institution and creditor is required to establish an "Identity Theft Prevention Program" tailored to its size, complexity and the nature of its operation. Each program must contain reasonable policies and procedures to:

- Identify relevant Red Flags for new and existing covered accounts and incorporate those Red Flags into the Program;
- Detect Red Flags that have been incorporated into the Program;
- Respond appropriately to any Red Flags that are detected to prevent and mitigate Identity Theft; and
- Ensure the Program is updated periodically, to reflect changes in risks to customers or to the safety and soundness of the creditor from Identity Theft.

Red Flags Rule definitions used in this Program

The Red Flags Rule defines "Identity Theft" as "fraud committed using the identifying information of another person" and a "Red Flag" as a pattern, practice, or specific activity that indicates the possible existence of Identity Theft.

According to the Rule, a municipality is a creditor subject to the Rule requirements. The Rule defines a municipality as a "financial institution" and "creditors" to include finance companies, automobile dealers, mortgage brokers, utility providers, and telecommunications companies. Where non-profit and government entities defer payment for goods or services on a recurring basis, they, too, are to be considered creditors.

All the Village's accounts that are individual Village water / sewer service accounts held by customers of the Village whether residential, commercial or industrial are covered by the Rule. Under the Rule, a "covered account" is:

- Any account the Village offers or maintains primarily for personal, family or household purposes, that involves multiple payments or transactions; and
- Any other account the Village offers or maintains for which there is a reasonably foreseeable risk to customers or to the safety and soundness of the Village from Identity Theft.

"Identifying information" is defined under the Rule as "any name or number that may be used, alone or in conjunction with any other information, to identify a specific person," including: name, address, telephone number, social security number, date of birth, government issued driver's license or identification number, alien registration number, government passport number, employer or taxpayer identification number, unique electronic identification number, or routing code.

Identification of Red Flags

In order to identify relevant Red Flags, the Village considers the types of accounts that it offers and maintains, the methods it provides to open its accounts, the methods it provides to access its accounts, and its previous experiences with Identity Theft. The Village identifies the following red flags, in each of the listed categories:

Notifications and Warnings From Credit Reporting Agencies

Red Flags

- Report of fraud accompanying a credit report;
- Notice or report from a credit agency of a credit freeze on a customer or applicant;
- Notice or report from a credit agency of an active duty alert for an applicant; and
- Indication from a credit report of activity that is inconsistent with a customer's usual pattern or activity.

Suspicious Documents

Red Flags

- Identification document or card that appears to be forged, altered or inauthentic;

- Identification document or card on which a person's photograph or physical description is not consistent with the person presenting the document;
- Other document with information that is not consistent with existing customer information (such as if a person's signature on a check appears forged); and
- Application for service that appears to have been altered or forged.

Suspicious Personal Identifying Information

Red Flags

- Identifying information presented that is inconsistent with other information the customer provides (example: inconsistent birth dates);
- Identifying information presented that is inconsistent with other sources of information (for instance, an address not matching an address on a credit report);
- Identifying information presented that is the same as information shown on other applications that were found to be fraudulent;
- Identifying information presented that is consistent with fraudulent activity (such as an invalid phone number or fictitious billing address);
- Social security number presented that is the same as one given by another customer;
- An address or phone number presented that is the same as that of another person;
- A person fails to provide complete personal identifying information on an application when reminded to do so (however, by law social security numbers must not be required); and
- A person's identifying information is not consistent with the information that is on file for the customer.

Suspicious Account Activity or Unusual Use of Account

Red Flags

- Change of address for an account followed by a request to change the account holder's name;
- Payments stop on an otherwise consistently up-to-date account;
- Account used in a way that is not consistent with prior use (example: very high activity);
- Mail sent to the account holder is repeatedly returned as undeliverable;

- Notice to the Village that an account has unauthorized activity;
- Breach in the Village's computer system security; and
- Unauthorized access to or use of customer account information.

Alerts from Others

Red Flag

- Notice to the Village from a customer, identity theft victim, law enforcement or other person that it has opened or is maintaining a fraudulent account for a person engaged in Identity Theft.

Detecting Red Flags

New Accounts

In order to detect any of the Red Flags identified above associated with the opening of a new account, Village personnel will take the following steps to obtain and verify the identity of the person opening the account:

Detect

- Require certain identifying information such as name, service address, relationship to service address (owner or renter), mailing address, telephone number, or other identification;
- Verify existence of a business entity against the Village's business license database; and
- Independently contact the customer if any information is questionable in nature.

Existing Accounts

In order to detect any of the Red Flags identified above for an existing account, Village personnel will take the following steps to monitor transactions with an account:

Detect

- Verify the identification of customers if they request information;
- Verify the validity of requests to change billing addresses; and
- Verify changes in banking information given for billing and payment purposes.

Preventing and Mitigating Identity Theft

In the event Village personnel detect any identified Red Flags, such personnel shall take one or more of the following steps, depending on the degree of risk posed by the Red Flag:

Prevent and Mitigate

- Continue to monitor the account for evidence of Identity Theft;
- Contact the customer;
- Change any passwords or other security devices that permit access to accounts;
- Reopen an account with a new number;
- Notify the Director of Finance for determination of the appropriate step(s) to take;
- Notify law enforcement; or
- Determine that no response is warranted under the particular circumstances.

Protect customer identifying information

In order to further prevent the likelihood of identity theft occurring with respect to Village accounts, the Village will take the following steps with respect to its internal operating procedures to protect customer identifying information:

- Ensure that its website(s) used for account transactions is secure or provide clear notice that the website(s) is not secure;
- Ensure complete and secure destruction of paper documents and computer files containing customer information;
- Ensure that computer user accounts and computers are password protected in compliance with the Village's Information Systems Security Policy;
- Keep offices clear of papers containing customer information;
- Request only the last 4 digits of social security numbers (if any);
- Discontinue use of any computers or systems known or reasonably thought to be compromised until such time as the nature of the compromise or potential compromise is understood; and
- Require and keep only the kinds of customer information that are necessary for Village purposes.

Program Updates

This Program will be periodically reviewed and updated to reflect changes in risks to customers and the soundness of the Village from Identity Theft. If warranted, the Finance Division will update the Program or present the Village Administrator's Office with recommended changes and the Village Board will make a determination of whether to accept, modify or reject changes to the Program.

Program Administration

Oversight

Responsibility for developing, implementing and updating this Program lies with the Village Finance Division. The Village Finance Director will be responsible for the Program administration, for ensuring appropriate training of Village staff on the Program, for reviewing any staff reports regarding the detection of Red Flags and the steps for preventing and mitigating Identity Theft, determining which steps of prevention and mitigation should be taken in particular circumstances and considering periodic changes to the Program.

Staff Training and Reports

Village staff responsible for implementing the Program shall be trained either by or under the direction of the Finance Director in the detection of Red Flags, and the responsive steps to be taken when a Red Flag is detected.

Service Provider Arrangements

In the event the Village engages a service provider to perform an activity in connection with one or more accounts, the Village will take the following steps to ensure the service provider performs its activity in accordance with reasonable policies and procedures designed to detect, prevent, and mitigate the risk of Identity Theft.

- Require that service providers have such policies and procedures in place; and
- Require that service providers review the Village's Program and report any Red Flags to the Finance Director.

Specific Program Elements and Confidentiality

For the effectiveness of Identity Theft prevention Programs, the Red Flag Rule envisions a degree of confidentiality regarding the Village's specific practices relating to Identity Theft detection, prevention and mitigation. Therefore, under this Program, knowledge of such specific practices is to be limited to the Finance Division and those employees who need to know them for purposes

of preventing Identity Theft. Because this Program is to be adopted by a public body and thus publicly available, it would be counterproductive to list these specific practices here. Therefore, only the Program's general red flag detection, implementation and prevention practices are listed in this document.

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Investment Policy

Adopted: July 10, 2006

Last Revised: September 14, 2015

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Scope

This investment policy applies to the activities of the Village with regard to the financial assets of the Village of Gurnee but not limited to the General Government Funds, Special Revenue Funds, Capital Project Funds, Debt Service Funds, and Enterprise Funds.

This investment policy does not cover the financial assets of the Police and Fire Pension Funds. These funds are governed by their respective investment policies.

Objectives

Funds of the Village will be invested in accordance with Illinois Statute sections 30ILCS235 and 5ILCS220-15 and pursuant to the Village's Home Rule powers and its policies and written administrative procedures. The Village's investment portfolio shall be managed in a manner to attain a market rate of return throughout economic cycles, providing for adequate liquidity to meet cash flow needs, while at the same time preserving and protecting capital in the overall portfolio. Preservation of capital shall have priority at all times over the investment rate of return. Investments shall be made based on statutory constraints and in accordance with the investment policy statement. In order to optimize a total return, the Village may consolidate cash balances from all funds covered by this policy.

Policy

Delegation of Authority

The Finance Director is designated as Investment Officer of the Village and is responsible for investment decisions and activities, under the direction of the Village Administrator/Treasurer. The Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program, consistent with these policies. The Investment Policy must be reviewed and approved by the Village Board.

Prudence

The standard of prudence to be used by Investment Officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment Officers acting in accordance with written procedures and this investment policy and exercising due diligence shall not be held personally responsible for a specific security's credit risk or market price changes, provided deviations from expectations are reported to the Village Administrator in a timely fashion, and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. The Village's investment portfolio is designed with the objective of regularly meeting or exceeding the average return of the 3-Month U.S. Treasury Bill.

Monitoring and Adjusting the Portfolio

The Investment Officer will routinely monitor the contents of the portfolio, the available markets, and the relative values of competing instruments and will adjust the portfolio accordingly.

Safekeeping and Custody

An authorized depository resolution will be maintained of financial institutions authorized to provide custodial services to the Village. In addition, security broker/dealers considered as "primary" dealers or "regional" dealers that qualify under Securities and Exchange Commission Rule 15C3-1 may be utilized. An annual review of the financial condition and registration of qualified financial institutions and broker/dealers will be conducted by the Investment Officer.

All trades, where applicable, will be executed by delivery vs. payment to ensure that securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by a third-party custodian as evidenced by safekeeping receipts.

Authorized Investment Advisors

The Investment Officer, with the approval of the Board of Trustees, may appoint investment advisors. The investment advisor shall be person who:

- Has the power to manage, acquire, or dispose of any security;
- Has the knowledge in writing that he or she is a fiduciary with respect to the Village's securities; and
- Is at least one of the following:
 - Registered as an investment advisor under the Federal Investment Advisors Act of 1940 (15 U.S.C. 80b-1, et seq.);
 - Registered as an investment advisor under the Illinois Securities Law of 1953; or
 - A bank, as defined in the Investment Advisors Act of 1940.

All investment advice and service provided by an investment advisor so appointed shall be rendered pursuant to written contract between the investment advisor and the Village, and in accordance with the Village's investment policy. The contract shall include all the following:

- Acknowledgement in writing by the investment advisor that he or she is a fiduciary with respect to the Village's securities.
- The Village's investment policy;
- Full disclosure of direct and indirect fees, commission, penalties, and any other compensation that may be received by the investment advisor, including reimbursement for expenses; and
- A requirement that the investment advisor submit periodic written reports, on at least a quarterly basis, for the Board of Trustees' regularly scheduled meetings. All returns on investments shall be reported as net returns after payment of all fees, commissions, and any other compensation.

Collateralization

Funds on deposit in excess of FDIC limits must be secured by some form of collateral, witnessed by a written agreement, and held at an independent- third-party institution in the name of the Village of Gurnee.

Internal Controls

The Investment Officer shall establish a system of internal controls, which shall be reviewed annually by the independent auditor. The controls shall be designed to prevent loss of public funds due to fraud, error, misrepresentation, unanticipated market changes, or imprudent actions.

Suitable and Authorized Investments

Consistent with the Government Finance Officers Association (GFOA) *Policy Statement on State and Local Laws Concerning Investment Practices*, investments permitted by this policy are those defined by the Public Funds Investment Act (30 ILCS 235/2) and local law where applicable.

Diversification

To the extent possible, it is the policy of the Village of Gurnee to diversify its investments by investment instrument, financial institution, and by maturity scheduling.

Maximum Maturities

To the extent possible, the Village of Gurnee shall attempt to match its investments with anticipated cash flow requirements. Investment maturities shall be limited to a maximum maturity of two years from the date of purchase.

Investments in reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding two (2) years if the maturity of such investments is made to coincide with the expected use of funds. The intent to invest in securities with longer maturities shall be disclosed in writing to the Village Board.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as money market funds, to ensure that appropriate liquidity is maintained to meet ongoing obligations.

Reporting Requirements

The Investment Officer shall prepare a cash and investment holdings report at least quarterly. The report should be provided to the Village Administrator and Village Board. This report should include the percentage of the total portfolio of which each type of investment represents and related investment returns, along with average benchmark returns for comparison. On an annual basis, as part of the fiscal year audited financial statements, reporting of cash and investment holdings shall be consistent with current accounting pronouncements, including Governmental Accounting Standards Board (GASB) Statement 3 and GASB Statement 40.

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Village of Gurnee.

Exemptions

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

Amendment

This policy shall be reviewed on a regular basis. Any changes must be presented to the Village Board for its approval.

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Pension Funding Policy

Adopted: July 11, 2016

Last Revised: August 20, 2018

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Introduction

The purpose of this policy statement is to define the manner in which the Village of Gurnee funds the long-term cost of benefits promised to plan participants and defines the calculation of Gurnee's "annual required contribution" (ARC) to its Pension Funds. The Village of Gurnee is committed to conservatively funding its pension obligations in accordance with this policy statement.

This Pension Funding Policy applies to the pension funds in which employees of the Village of Gurnee are enrolled. The specific funds covered by this policy include:

- Gurnee Fire Pension Fund
- Gurnee Police Pension Fund
- Illinois Municipal Retirement Fund (IMRF)

Objectives

The financial objective of a defined benefit pension plan is to fund the long-term cost of benefits provided to the plan participants. In order to assure the plan is financially sustainable, the plan should accumulate adequate resources in a systematic and disciplined manner over the active service life of benefiting employees. The Village is committed to achieving this objective through the following:

- **Actuarially Determined Contributions** - Ensure pension funding plans are based on actuarially determined annual required contributions (ARC) that incorporates both the cost of current benefits and the amortization of the plan's unfunded actuarial accrued liability.
- **Funding Discipline** - Build funding discipline into the policy to remit timely contributions to the pension funds to ensure that sufficient assets will be available to pay benefits as promised.
- **Intergenerational Equity** - Maintain intergenerational equity so that the cost of benefits is paid by the generation of taxpayers who receive services from pension participants.
- **Contributions as a Stable Percentage of Payroll** - Contributions should be managed so that employer costs remain consistent as a percentage of payroll over time.
- **Accountability and Transparency** – Clear reporting of pension funding should include an assessment of whether, how and when the Village will ensure sufficient assets will be available to pay benefits as promised.

- **Ethics and Conflicts of Interest** - Officers and employees involved in the pension funding process shall refrain from personal business activity that could conflict with the proper execution and management of the pension funding program, or that could impair their ability to make impartial decisions.

Annual Required Contribution (ARC) Policy Assumptions

The Village of Gurnee will determine its Annual Required Contribution (ARC) using the following principles and assumptions:

- The ARC will be calculated by an enrolled actuary.
- The ARC will include the normal cost for current service and amortization to account for any under or over-funded amount.
- Police and Fire Pension Funds:
 - The normal cost will be calculated for the police and fire pension funds using the entry age normal level of percentage of payroll actuarial cost method using the following assumptions:
 - Investment rate of assumption – 7.0% per year
 - Salary increase assumption – 5.5% per year
 - Cost of living adjustment:
 - Tier 1: 3.00% annually, compounded
 - Tier 2: 2.00% annually, simple
 - Rate of inflation – 2.50%
 - Non-economic assumptions shall be determined by Village management in consultation with the actuary and Pension Funds to reflect current experience.
 - The difference between the accrued liability and actuarial value of assets will be amortized to achieve 100% funding in 2040 based upon a level percentage of payroll.
 - Actuarial assets will be determined using a five-year average market valuation.

The Village will make its actuarially determined annual required contribution to the Police and Fire Pension Funds in one installment in December of each year. Contributions to the IMRF Fund will occur on a bi-weekly basis in accordance with statutory requirements.

Future Assumption Considerations

The Village will seek opportunities to utilize more conservative assumptions as funding allows. Assumptions for the investment rate of return, and salary and cost of living increases will be reviewed annually in conjunction with the Actuary to determine appropriateness. Adjustments may be made to be more conservative in increments, timed in a manner to minimize the impact on the overall Village budget and maintain consistency in the ARC.

Reporting

Funding of the Gurnee Police and Fire Pensions and IMRF funds shall be transparent to vested parties including plan participants, annuitants, the Gurnee Police and Fire Pension Boards of Trustees, the Village Board of Trustees and Gurnee residents. To achieve this transparency, the following information shall be distributed:

- A copy of the annual actuarial evaluation for all funds shall be made available to the Village Board and Police and Fire Pension Boards of Trustees.
- The Village's annual operating budget shall include the Village's contribution to the Police and Fire Pensions and IMRF Funds.
- The Village's Comprehensive Annual Financial Report (CAFR) shall be published on its website. In this report, the Village will reflect the Village's annual required contribution and the value of the outstanding pension liabilities as directed by the Governmental Accounting Standards Board.

Future Amendments

Funding a defined benefit pension plan requires a long term horizon. Assumptions and inputs into the policy focus on long-term trends, not year-to-year shifts in the economic or non-economic environments. If, in the opinion of the Finance Director, conditions change to such an extent so as to alter the effectiveness of this policy statement, such changed circumstances shall be brought to the attention of the Village Board of Trustees for their consideration and review.

Effective Date

This policy shall be effective immediately upon approval by the Village Board of Trustees.

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Purchasing Policy

Adopted: December 19, 2005

Last Revised: August 20, 2018

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Purpose

To establish orderly purchasing Policies and procedures whereby authorized personnel may obtain commodities, supplies and services in accordance with state law, and the Village Municipal Code relating to municipal purchasing.

Scope

This policy is intended for use by Village personnel as a general reference and will be revised as policies and procedures require revisions or clarification. This Policy is not intended to cover every purchasing situation, but to provide a foundation for sound purchasing practices within the Village. This Purchasing Policy may sometimes hereafter be referred to as “Policy” or “the Policy”

Purchasing Laws and Regulations

The Illinois Municipal Code, 65 ILCS 5/8-9-1 et seq., establishes the dollar value for requiring sealed bids for public works contracts and municipal supplies. The Village Board may by a 2/3 majority vote waive bids and negotiate purchases. Effective August 25, 2017, Public Act 100-338 increased the municipal bid threshold from \$20,000 to \$25,000.

Chapter 2, Article VI, Division 3, Sections 2-481 through 2-487 of the Village of Gurnee Municipal Code establish purchasing policies and procedures. In the event this policy is in conflict with any provision in the Village Code, the Village Code will take precedent over this Policy.

Payments by the City for goods and services are subject to the Local Government Prompt Payment Act (50 ILCS 505/1 et seq.).

Amendment

This policy shall be reviewed on a regular basis. Any changes must be presented to the Village Board for its approval.

Responsibilities

The Village operates on a largely de-centralized purchasing system. Each department/division is responsible for procuring goods and services within the limits set forth in this Policy. Department Heads act as the primary authority for purchasing within his/her department. As a guideline, department/division personnel responsible for purchasing have the following responsibilities:

- Promoting an understanding of sound purchasing policies and procedures throughout the department
- Complying with and enforcing the procedures delineated in this manual
- Determining the most efficient and economical means of securing goods and services without sacrificing necessary control and good purchasing practice

- Verifying that vendor invoices reflect the Village's sales tax exemption
- Consolidating like or common items to obtain maximum savings
- Soliciting and evaluating bids and quotes
- Accepting, or causing to be accepted, all deliveries of goods or services
- Assuring that all goods or services, which require testing or technical approval, receive such testing or approval
- Verifying that deliveries match orders

The Finance Division is responsible for oversight of the purchasing function performed in each department/division, and adherence to this Policy.

Purchasing Policy

Purchasing Authority Summary

Amount	Method	Authorization	Approval
Up to \$999	Informal Purchasing	Department Head	Department Head
\$1,000 to \$19,999	Formal Purchasing Competitive quotes	Department Head	Village Administrator
\$20,000 and over	Formal Purchasing Bid or Board Waiver	Village Administrator	Village Board

Purchases in Excess of \$20,000

- Village ordinance requires that all purchases made from one vendor for a particular item or like types of items in excess of \$20,000 must be accomplished through the Formal Bidding Process contained herein or by a bid waiver approved by the Village Board. Purchases shall not be split into two or more purchase requisitions for the purpose of avoiding the bidding process. Purchases made in conjunction with the State of Illinois Joint Purchase Contracts or other Joint Bidding Initiatives outlined in section I satisfy all the bid requirements.
- In certain circumstances the requesting department head or other party may feel that the best interest of the Village would be served by a purchase from one particular vendor despite the amount of the purchase being in excess of \$20,000. In these circumstances,

a bid waiver request must be prepared and submitted to the Village Board for their consideration and approval.

- In the event of an emergency affecting the public health, welfare, or safety, a contract may be let or a purchase made, to the extent necessary to resolve the emergency without a Formal Bidding Process contained herein. The Village Administrator shall file his authority for such an expenditure in writing with the Village Board and shall provide the date or time when the emergency shall terminate, the name of the person authorized to make such expenditures or contract, and the amount(s) to be expended. The Village Board shall, at their next regular meeting, confirm whether an emergency actually existed. If an emergency existed, the Village Board shall confirm necessary emergency expenditures.

Purchases Between \$1,000 & \$20,000

- Purchases between \$1,000 and \$20,000 are considered formal purchasing, however, they are not required to follow the Formal Bidding Process contained herein. Purchases falling under this category shall require the approval of the Village Administrator. Purchases shall not be split into two or more purchase requisitions for the purpose of falling under informal purchasing.
- A competitive price comparison or at least three price quotes (written or verbal) shall be submitted to the Village Administrator. The reasons for any waiver shall be noted on the purchasing documents.
- Once the purchase is received, the requesting department must receive against the purchase order number and item(s) received in the Finance Computer System, or submit the completed invoice to Finance for processing. All packing slips shall be turned into Finance with the appropriate invoice.
- Emergency purchases under this section will follow the same procedures as outlined in section A3

Purchases Under \$1,000

- Purchases below \$1,000 are considered informal purchasing and shall be approved by the respective department heads. These purchases do not require the approval of the Village Board or the Village Administrator. Purchases shall not be split into two or more purchase requisitions for the purpose of falling under Purchasing Under \$40 (Petty Cash).
- Although informal purchasing may be done without formal approval, the responsibility still exists for making the most economical purchases. Spot price checks and surveys

should be made from time to time to ensure that the price being paid is the best price available and that the quality of the product is the best that is required.

- When receiving an item under informal buying, a receipt or packing slip shall be obtained. The purchase shall then be entered in the Finance Computer System or submitted to Finance for entry and approval. This receipt or slip is to be turned into Finance with the Purchase Order number if applicable and account number. When the invoice is received for the item(s), the accounts payable department will put the receipts to the invoice and make preparation for payment.
- Emergency purchases under this section shall be handled by a memo and confirming purchase requisition (Purchase Orders & Requisitions) to the respective department head detailing the emergency and the necessary purchase(s).

Purchasing Under \$40 (Petty Cash)

- A limited number of personnel may be authorized by their department head to allow petty cash purchasing. Such personnel should utilize petty cash funds to pay for items or services authorized to be purchased in the amount of \$40 or less.
- A petty cash voucher properly signed by the recipient, together with any available supporting bill or authorization, shall support all cash purchases. Each petty cash disbursement shall be recorded with a description of the item(s) or service(s) purchased and the account to be charged. The form, supported by all applicable petty cash vouchers and necessary supporting information, shall be submitted to the Finance Division for documentation each time the petty cash bank needs to be replenished.

Purchase Orders & Requisitions

- All purchase orders are to be entered into the Finance Computer System and approved by the appropriate department head or supervisor prior to any purchase that falls under the formal buying provision of this policy (Purchases in Excess of \$20,000). Once appropriate approval has been received, the purchase order will be issued by the Finance Division. The respective department heads are responsible for all their authorized expenditures.
- Purchase orders shall be issued by the Finance Division in numerical sequence and shall state the name and address of the vendor, the date, department making the request, and the account number to be charged.
- All purchase orders and requisitions shall have the price of the goods stated. If it is absolutely impossible to list the exact price, an estimated price may be used. Shipping

charges should be included on a requisition if possible. Purchase orders with no price shown are not considered purchase orders.

Competitive Price Comparisons

- Competitive price comparisons shall mean receiving and documenting pricing information on a specified good or service from several potential suppliers. Price information from one supplier shall not be shared with other suppliers prior to a purchase. Purchases shall be made from reasonable suppliers who best meet the Village's needs. Reasons for selecting a supplier other than the supplier with the lowest price shall be documented with the purchasing documents.

Formal Bidding Process

- Any labor, lease, goods, or services to be purchased, when the cost will exceed \$20,000, shall be purchased by a contract or purchase order awarded to the lowest responsible bidder after advertising for bids.
- The requesting department shall prepare the drawings and specifications for the item to be let for bid along with a list of suggested bidders and submit them to the Village Administrator. Specifications must not be developed in a manner intended to specifically exclude a potential bidder on a technicality or developed in such a manner that only one bidder is possible. Specifications must be broad enough to invite competition yet not be so loose as to invite a potentially low bid on an item that is not desired or not in the best interests of the Village.
- The requesting department shall arrange the drawings and specifications into the proper format and prepare the other needed documents to complete the bid package on forms approved by the Village Administrator.
- Other documents, such as special instructions to bidders, sworn acknowledgments and work history statements, requests for additional information, notice of award, special conditions and bond forms, may be included in the bid package.
- The requesting department shall arrange the bid's opening date with the Village Administrator unless waived.
- The Village Administrator will inform the Village Board of requests to bid by placing such request on the agenda of a regular business meeting of the Board.
- The requesting department will send bid invitations to all known responsible vendors on the bidders' list for the particular item as well as to any other prospective bidders. In the

case where a bid packet may be costly to reproduce, a charge for the package may be assessed.

- Cash, a cashier's check, or a certified check may be required of each bidder as an expression of good faith, in a reasonable amount but not to exceed ten (10%) percent of the contract or purchase amount if specified in the bid specifications.
- All sealed bids will be opened publicly and read by the authorized representative.
- The bid award must be made to the lowest responsible bidder. The lowest responsible bidder is that bidder with the lowest bid price that meets all the specifications and any other criteria that may be set forth within the bid documents. A bid reward recommendation shall be submitted to the Village Administrator for placement on the next Village Board agenda for their consideration.
- The Village Board shall award any contract or purchase subject to bid over \$20,000.
- Following the award of bid by the Village Board, the requesting department shall send a complete contract or purchase order as the case may be, to the successful bidder. If the bid was for several items to be purchased over a period of time, the Village shall notify the bidder of those circumstances by letter with a copy sent to the Finance Director and issue a purchase order with the various delivery dates noted.
- Bids received by facsimile machine are not acceptable. Bids received after the date and time specified in the invitation or request for proposals are to be returned unopened to the bidder with a cover letter stating the date and time the bid was actually received.

Exceptions to the Formal Bidding Process

- Contracts for the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual is an important factor, such as auditing, accounting, architectural, engineering, and legal services.
- Contracts for services, training, and educational material where the ability or fitness of the trainer and/or the quality of the materials plays an important part.
- Contracts for utility services, where no reasonable competitive alternatives are available, such as water, sewer, local telephone, natural gas, and electric services.
- Contracts with the Federal government or agency thereof or purchases under the State of Illinois Joint Purchasing Act or other recognized joint purchasing cooperative.

State or Joint Purchasing

- The Procurement Division of the State of Illinois annually lets certain items for bids. Any unit of government in the State may avail themselves of these bid prices. Purchasing through State Purchasing satisfies the requirement for bidding by local ordinance or State Statute even though the purchases may be in excess of \$20,000.
- The Village shall keep a complete file on all State Purchasing contracts complete with specifications and prices.
- It is incumbent upon all Village employees to consider State Purchasing before making any purchases. State Purchasing not only satisfies the requirement for bidding, it also satisfies the need for any quotations, saves shopping around and saves money. Large savings can be realized without sacrificing quality through this mass purchasing technique. State Purchasing can be best described as all the governmental bodies of the State of Illinois joining together for what is essentially a central purchasing system. State Purchasing must be a consideration.
- Items purchased under State Purchasing still require Village Board approval. When items are purchased through a State Purchasing vendor, the Village shall prepare a purchasing order as normally prescribed, but shall submit a copy to the State of Illinois Procurement Division. Typed on the purchasing order must be: The Vendor Name and the Contract Order Number.
- It may also be beneficial to the Village to join with other units of local government or joint purchasing cooperatives in securing price quotations and in bid letting. Periodic checks of what other units of government are paying can give clues as to whether the Village is receiving a good price. If neighboring local government units or purchasing cooperatives are contemplating the bidding of a particular item which is also to be bid on by the Village, the joining of the two units could result in a cheaper price. The procedures to follow in that case are set forth in the Governmental Joint Purchasing Act, 30 ILCS 525/0.01. Departments may present the results of formal buying undertaken by other municipalities as evidence of competitive quotes so long as the department proposes the lowest cost proposal and the process was undertaken within the previous 180 days.

Contracts Exempt from Purchasing Regulations

- The provisions of this policy shall not apply to local improvement contracts, special assessments or to purchases otherwise specifically provided for by the Illinois Revenue Statutes.

Invalid Purchase Contracts

- Any purchase or contract executed in violation of this policy shall be null and void as to the Village and, if public funds have been expended thereupon, the amount thereof may be recovered in the name of the Village.

Exceptions to the Purchasing Policy

- The Gurnee Village Board must approve any deviations or exceptions to the Village of Gurnee's Purchasing Policy.
- Any segments of this policy in conflict with the Village of Gurnee Municipal Code shall be considered void and the remainder of the policy shall remain valid.

Payment Processing and Approval

- Invoices and payments will be approved by the Village Board at the next available Board Meeting. Checks will be processed weekly and checks under \$20,000 will be released immediately. Checks over \$20,000 will be held until formal approval by the Village Board.



Social Security Number Protection Policy

Adopted: March 7, 2011

Last Revised: March 7, 2011

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Program Adoption

This policy is adopted pursuant to passage of the Identity Protection Act, Public Act 096-0874

Definitions

Identity Protection Policy:	Policy created to protect social security numbers from unauthorized disclosure
Local Government Agency:	Per Section 1 – 8 of the Illinois State Auditing Act
Village:	Village of Gurnee, Illinois
Publicly Post or Publicly Display:	To intentionally communicate or otherwise intentionally make available to the general public

Prohibited Activities

- No officer or employee of the Village shall do any of the following:
 - Intentionally communicate or otherwise intentionally make available to the general public, in any manner, an individual's social security number.
 - Print an individual's social security number on any card required for the individual to access products or services provided by the Village.
 - Require an individual to transmit his or her social security number over the Internet, unless the connection is secure or the social security number is encrypted.
 - Print an individual's social security number on any materials that are mailed to the individual, through the U.S. Postal Service, any private mail service, electronic mail or any similar method of delivery, unless State or federal law requires the social security number to be on the document to be mailed. Notwithstanding any provision in this subsection to the contrary, social security numbers may be included in applications and forms sent by mail, including, but not limited to, any material mailed in connection with the administration of the Unemployment Insurance Act, any material mailed in connection with any tax administered by the Illinois Department of Revenue, and documents sent as part of an application or enrollment process or to establish, amend or terminate an account, contract or policy or to confirm the accuracy of the social security number. A social security number that may permissibly be mailed under this subsection may not be printed, in whole or in part, on a postcard or other mailer that does not require an envelope, or be visible on an envelope without the envelope having been opened.

- Except as otherwise provided in this Policy, no officer or employee of the Village shall do any of the following:
 - Collect, use or disclose a social security number from an individual, unless:
 - required to do so under State or federal law, rules or regulations, or the collection, use or disclosure of the social security number is otherwise necessary for the performance of that officer's or employee's duties and responsibilities;
 - the need and purpose for the social security number is documented before collection of the social security number; and/or
 - the social security number collected is relevant to the documented need and purpose.
 - Require an individual to use his or her social security number to access an Internet website.
 - Use the social security number of an individual for any purpose other than the purpose for which it was collected.
- The prohibitions in subsection B. above do not apply in the following circumstances:
 - The disclosure of social security numbers to agents, employees, contractors or subcontractors of the Village, or disclosure to another governmental entity or its agents, employees, contractors or subcontractors, if disclosure is necessary in order for the Village to perform its duties and responsibilities; and, if disclosing to a contractor or subcontractor, prior to such disclosure, the officer or employee of the Village must first receive from the contractor or subcontractor a copy of the contractor's or subcontractor's policy that sets forth how the requirements imposed under this Policy on the Village, to protect an individual's social security number, will be achieved.
 - The disclosure of social security numbers pursuant to a court order, warrant or subpoena.
 - The collection, use or disclosure of social security numbers in order to ensure the safety of:
 - Village employees;
 - persons committed to correctional facilities, local jails and other law-enforcement facilities or retention centers;
 - wards of the State; and
 - all persons working in or visiting a Village facility.

- The collection, use or disclosure of social security numbers for internal verification or administrative purposes.
- The collection or use of social security numbers to investigate or prevent fraud, to conduct background checks, to collect a debt, to obtain a credit report from a consumer reporting agency under the federal Fair Credit Reporting Act, to undertake any permissible purpose that is enumerated under the federal Gramm Leach Bliley Act, or to locate a missing person, a lost relative or a person who is due a benefit, such as a pension benefit or an unclaimed property benefit.
- Any previously adopted standards of the Village, for the collection, use or disclosure of social security numbers, that are stricter than the standards under this Policy with respect to the protection of those social security numbers, shall, in the event of any conflict with the provisions of this Policy, control.

Public Inspection and Copying of Documents

Notwithstanding any other provision of this Policy to the contrary, all officers and employees of the Village must comply with the provisions of any other State law with respect to allowing the public inspection and copying of information or documents containing all or any portion of an individual's social security number. All officers and employees of the Village must redact social security numbers from the information or documents before allowing the public inspection or copying of the information or documents, as such information is exempt from disclosure under the Freedom of Information Act, pursuant to 5 ILCS 140/7(1)(b) as "private information, " as defined by 5 ILCS 140/2(c-5).

Applicability

- This Policy does not apply to the collection, use or disclosure of a social security number as required by State or federal law, rule or regulation.
- This Policy does not apply to documents that are required to be open to the public under any State or federal law, rule or regulation, applicable case law, Supreme Court Rule or the Constitution of the State of Illinois.

Compliance with Federal Law

If a federal law takes effect requiring any federal agency to establish a national unique patient health identifier program, the Village's compliance with said program shall not be deemed a violation of this Policy or the Act.

Embedded Social Security Numbers

No officer or employee of the Village may encode or embed a social security number in or on a card or document, including, but not limited to, using a bar code, chip, magnetic strip, RFID technology or other technology, in place of removing the social security number as required by this Policy.

Identity-Protection Requirements

- All officers and employees of the Village, identified as having access to social security numbers in the course of performing their duties, shall receive training in regard to protecting the confidentiality of social security numbers. Said training shall include instructions on the proper handling of information that contains social security numbers from the time of collection through the destruction of the information.
- Only officers and employees of the Village who are required to use or handle information or documents that contain social security numbers shall have access to such information or documents.
- Social security numbers requested from an individual shall be provided in a manner that makes the social security number easily redacted if required to be released as part of a public records request.
- When collecting a social security number, or upon request by the individual providing the social security number, a statement of the purpose or purposes for which the Village is collecting and using the social security number shall be provided.
- A written copy of this Policy, and any amendments thereto, shall be filed with the Village Board within thirty (30) days after approval of this Policy or any amendments thereto.
- The Village Administrator shall make sure that all officers and employees of the Village are aware of the existence of this Policy, and shall make a copy of this Policy available to each officer and employee. If the Village amends this Policy, then the Village Administrator shall advise all officers and employees of the Village of the existence of the amended Policy, and shall make a copy of the amended Policy available to each officer and employee of the Village.
- The Village shall make this Policy available to any member of the public, upon request.

Violation

Any person who intentionally violates the prohibitions in Section 10 of the Act (which are set forth in Sections III.A. and III.B. of this Policy) shall, pursuant to the Act, be guilty of a Class B misdemeanor.

Other

This Policy does not supersede any more restrictive law, rule or regulation regarding the collection, use or disclosure of social security numbers.