

VILLAGE OF GURNEE



PROPOSED BUDGET FISCAL YEAR 2023/24

PUBLISHED FEBRUARY 20, 2023

Gurnee Village Hall
325 N. O'Plaine Road
Gurnee, Illinois 60031

Thomas B. Hood - Mayor
Patrick Muetz - Administrator
Andy Harris - Clerk

Jeanne Balmes - Trustee
Greg Garner - Trustee
Quin O'Brien - Trustee
Cheryl Ross - Trustee
Karen Thorstenson - Trustee
Kevin Woodside - Trustee

This Page was Left Blank Intentionally



February 20, 2023

To the Citizens of Gurnee:

On behalf of the Village leadership team, which includes the Mayor, Board, and executive staff, I am pleased to present the Annual Budget for the period of May 1, 2023 to April 30, 2024 (FY 2023/2024). The foundation of this budget is the diligence and hard work of current and prior administrations, and the experience and professionalism of the Village staff in their areas of expertise.

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

- The Village does not levy a real estate property tax or a utility tax. According to the Illinois Department of Revenue less than 3% of Illinois communities operate without a property tax. The percentage that do not levy a property tax or a utility tax, like Gurnee, is even lower.
- The Village maintains a healthy reserve to weather storms like COVID-19 to allow for the delivery of consistently high-level services to which the Village residents have become accustomed.
- The Village maintains a AAA bond rating. This is the highest rating a Village can receive. It was achieved in 2014 and has been maintained ever since.
- The Village is nearly debt free with only a \$4 million low-interest IEPA loan for water system improvements outstanding. Gurnee has the lowest debt burden of any Illinois community over 25 thousand in population.
- The Village has received the very prestigious Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program every year since FY 2006/2007.

The FY 2023/2024 Annual Budget represents the Village's plan to allocate the resources needed to carry out the mission you have entrusted the Village Board and I to uphold. Engage, Preserve, Advance is a mission statement taken seriously by Village elected leaders and staff; it is the driving force behind the Village of Gurnee's municipal efforts day in, day out. The Annual Budget continues a conservative approach to estimating revenues, does not include a property tax, maintains a focus on vital public safety services and infrastructure, keeps debt levels at a minimum and contributes to the vitality of the local economy. My approach to developing the Village budget is much like my budget at home. I look to improve services using current resources available while reducing costs where I can. The Annual Budget follows the same approach and allows the Village to provide excellent services.

During 2022 the Village updated its Strategic Plan. The 2017-2021 Strategic Plan was the catalyst for innovation in departments, improvements in public safety, expansion of pedestrian facilities and enhancements to infrastructure to name a few. The 2023-2026 Strategic Plan further builds upon this progress through twenty-four Strategic Initiatives that focus on the priorities of Fiscal Sustainability, Well-Maintained Infrastructure, Effective Communication, a Stable, Well-Trained Workforce, a Safety Community and Lifestyle Vitality. The Annual Budget provides the resources needed to convert these initiatives into reality.

Highlights of the FY 2023/2024 Annual Budget include:

- Total budgeted expenditures of \$92.5 million including transfers, a decrease of 2.1% or \$2.0 million. The decrease is largely due to paying off the Fire Station #3 debt in FY 2022/2023 (\$5.3 million) and historic spending on capital in FY 2022/2023 coming out of the pandemic.
- Total General Fund budgeted expenditures of \$49.1 million, an increase of 6.1% or \$2.8 million. The increase is largely due to personnel changes, and inter-fund transfer to the Health Insurance Fund. The General Fund, which provides for the majority of Village operations, is balanced.
- The capital plan totals \$17.2 million in improvements including \$7.9 million on the transportation system, \$3.6 million on the water & sewer system, \$2.2 million on vehicles & equipment \$1.8 million on technology, \$1.4 million on buildings & improvement and \$300 thousand on stormwater management.
- Prepared without a property tax for the 23rd consecutive year and no new taxes.
- Preservation of the General Fund reserve balance in excess of the policy range of 60-65%. The projected FY 2023/2024 ending General Fund balance is \$30.5 million or 70.0% of budgeted General Fund expenditures less transfers.
- Increase of 4.25 full-time equivalents primarily targeted towards Public Safety and succession planning. This includes the addition of two police sergeants and a public safety compliance officer (Police Department), one network administrator (Information Systems Division) and one part-time utility locator (Public Works Department). A full-time secretarial position in Administration has been reduced to part-time.
- Major investments in technology and cybersecurity. The Village continues participation in the 911 consortium with Lake County and continues to strengthen cyber security services including threat detection and incident response to counter cyber dangers.
- Continued funding of the Small Business Capital Grant Program that began in FY 2021/2022. \$250 thousand is included to extend the grant program that allows small businesses to recoup capital expenses on a cost share basis up to a certain dollar amount based on the project investment.

Following months of work by the Village leadership team the Fiscal Year 2023/2024 Annual Budget is hereby presented for consideration.

Respectfully submitted,

Thomas B. Hood
Mayor
Village of Gurnee, Illinois

TABLE OF CONTENTS

SECTION 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.

TRANSMITTAL LETTER.....	11
-------------------------	----

SECTION 2: ORGANIZATION & 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.

VILLAGE LOCATION AND BOUNDARIES	27
LIST OF PRINCIPAL OFFICIALS	28
ORGANIZATIONAL CHART	29
BOARD & COMMISSION STRUCTURE	30
VILLAGE BACKGROUND & OVERVIEW.....	31
OPERATIONAL OVERVIEW.....	42
<i>ADMINISTRATION DEPARTMENT</i>	43
<i>COMMUNITY DEVELOPMENT DEPARTMENT</i>	44
<i>POLICE DEPARTMENT</i>	45
<i>FIRE DEPARTMENT</i>	46
<i>PUBLIC WORKS DEPARTMENT</i>	47

SECTION 3: STRATEGIC PLAN

The Strategic Plan section provides the reader with the Village's Vision, Mission and Core Values. In FY 2021/2022 the Village began the process to update its Strategic Plan. This process was completed in mid-FY 2022/2023 and outlines strategic priorities through FY 2025/2026.

OVERVIEW	51
<i>PURPOSE & OBJECTIVE</i>	51
<i>VISION STATEMENT</i>	55
<i>MISSION STATEMENT</i>	55
<i>CORE VALUES</i>	55
<i>STRATEGIC PRIORITIES</i>	56

SECTION 4: BUDGET PROCESS & STRUCTURE

The Budget Process and Structure section provides the reader with general information on how the budget was developed, including a timeline and its format.

BUDGET PROCESS	65
BUDGET TIMELINE.....	66
BUDGET SECTIONS	67
BASIS OF BUDGETING & FUND STRUCTURE.....	68
CURRENT VILLAGE FUNDS	69
RELATIONSHIP BETWEEN FUNDS AND DEPARTMENTS	71
ACCOUNT NUMBERS	71
LONG RANGE FINANCIAL GOALS	72
LONG RANGE FINANCIAL POLICIES.....	73

SECTION 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.

EXECUTIVE OVERVIEW	77
REVENUE SUMMARY	79
EXPENDITURE SUMMARY	85
PERSONNEL HISTORY	91
DEBT POSITION	92
FUND BALANCE PROJECTION BY FUND.....	93

SECTION 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.

GENERAL FUND (110).....	97
<i>EXPLANATION OF REVENUE CATEGORIES</i>	<i>97</i>
<i>EXPLANATION OF EXPENSE CATEGORIES.....</i>	<i>104</i>
<i>DEPARTMENTAL OVERVIEW.....</i>	<i>109</i>
<i>DEPARTMENTAL SUMMARIES.....</i>	<i>110</i>
<i>ADMINISTRATION.....</i>	<i>110</i>
<i>INFORMATION SYSTEMS</i>	<i>112</i>
<i>PUBLIC INFORMATION</i>	<i>114</i>
<i>CONTRACTUAL OBLIGATIONS</i>	<i>115</i>
<i>PLANNING/BUILDING SAFETY.....</i>	<i>117</i>
<i>ENGINEERING</i>	<i>119</i>
<i>POLICE DEPARTMENT.....</i>	<i>120</i>
<i>COMMUNICATIONS.....</i>	<i>123</i>
<i>FIRE DEPARTMENT</i>	<i>124</i>
<i>FOREIGN FIRE INSURANCE.....</i>	<i>126</i>
<i>PUBLIC WORKS DEPARTMENT.....</i>	<i>126</i>
<i>MUNICIPAL BUILDING MAINTENANCE</i>	<i>129</i>
911 FUND (121).....	130
MOTOR FUEL TAX FUND (122)	132
IMPACT FEE FUND (123)	133
POLICE DEPARTMENT RESTRICTED REVENUE FUND (124)	134
CAPITAL IMPROVEMENT FUND (131)	135
BOND FUND (141).....	136
GOLF COURSE FUND (211).....	137
WATER & SEWER OPERATING AND CAPITAL FUND (221 & 223).....	138
HEALTH INSURANCE FUND (231)	142
FLEET SERVICES FUND (233).....	143
POLICE PENSION FUND (307)	145
FIRE PENSION FUND (308).....	147
NORTHEAST LAKE COUNTY CONSOLIDATED EMERGENCY TELEPHONE SYSTEMS BOARD	148

SECTION 7: CAPITAL IMPROVEMENT BUDGET SUMMARY

The Capital Budget Summary presents the planned investments in the long-term assets of the Village.

CAPITAL IMPROVEMENT SUMMARY	153
CAPITAL BUDGET BY FUND	155
CAPITAL BUDGET BY SYSTEM.....	155
TRANSPORTATION SYSTEM OVERVIEW	156
BUILDING & IMPROVEMENTS OVERVIEW.....	159
WATER & SEWER SYSTEM OVERVIEW	161
VEHICLES & EQUIPMENT OVERVIEW	164
STORMWATER MANAGEMENT SYSTEM OVERVIEW	168
TECHNOLOGY OVERVIEW	170

SECTION 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.

GENERAL FUND (110).....	175
911 FUND (121)	186
MOTOR FUEL TAX FUND (122)	187
IMPACT FEE FUND (123)	187
POLICE DEPARTMENT RESTRICTED REVENUE FUND (124)	188
CAPITAL IMPROVEMENT FUND (131)	188
BOND FUND (141).....	190
GOLF COURSE FUND (211).....	190
WATER & SEWER OPERATING FUND (221)	190
WATER & SEWER CAPITAL FUND (223)	193
HEALTH INSURANCE FUND (231)	193
FLEET SERVICES FUND (233).....	194
POLICE PENSION FUND (307)	195
FIRE PENSION FUND (308).....	196
NORTHEAST LAKE COUNTY CONSOLIDATED EMERGENCY TELEPHONE SYSTEMS BOARD	196

SECTION 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.

TAXES.....	201
BUSINESS LICENSE FEES.....	201
VILLAGE DOCUMENTS.....	203
BUILDING & DEVELOPMENT FEES	204
ENGINEERING FEES.....	206
PLANNING & ZONING FEES	207
FIRE DEPARTMENT FEES	209
POLICE DEPARTMENT FEES	211
UTILITY FEES	212

SECTION 10: GLOSSARY

The Glossary includes definitions of key terms and acronyms that are found throughout the budget book.

GLOSSARY	217
ACRONYMS	235

SECTION 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.

INTRODUCTION 239

ACCOUNTS RECEIVABLE POLICY..... 241

DEBT POLICY..... 247

FISCAL CONTINGENCY PLAN 253

FIXED ASSET POLICY 259

FRAUD PREVENTION POLICY 267

FUND BALANCE POLICY 273

IDENTITY THEFT POLICY 277

INVESTMENT POLICY 287

PENSION FUNDING POLICY 295

PURCHASING POLICY..... 301

SOCIAL SECURITY NUMBER PROTECTION POLICY 311



SECTION I – TRANSMITTAL LETTER

This Page was Left Blank Intentionally



February 20, 2023

To the Mayor and Village Board:

It is my privilege to present the Fiscal Year (FY) 2023/2024 Proposed Budget for the Village of Gurnee, Illinois. The FY 2023/2024 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 2023/2024 projected revenues are \$92.0 million. This is a \$4.9 million or 5.6% increase compared to the FY 2022/2023 revised budget. The majority of the increase is a result of Major Revenues. This includes Sales Tax and Home Rule Sales Tax which increased \$3.4 million mainly due to Illinois' expansion of sales tax to online marketplaces. Charges for Service and Investments & Contributions also both saw over \$2 million increases. Projected expenditures for FY 2022/2023 are \$92.5 million, a decrease of 2.1% or \$2.0 million. The majority of this decrease is a result of paying off Fire Station #3 in FY 2022/2023 and therefore not having to budget for this expense going forward.

The projected FY 2023/2024 ending General Fund balance is \$30.5 million or 69.9% of budgeted General Fund expenditures less transfers. This is in excess of the required policy range of 60-65%. For the 23rd consecutive year, the budget has been developed without a property tax.

FY 2023/2024 BUDGET OVERVIEW

The Village of Gurnee's FY 2023/2024 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 2023/2024 Proposed Budget meets this goal. The Village continues to be one of the very few communities in the State with neither a property tax nor a utility tax. According to the Illinois Department of Revenue less than 3% of Illinois communities operate without a property tax. The percentage that also do not levy a utility tax is even lower. As a result, municipal operations remain heavily reliant on elastic revenues generated primarily from consumer spending in the community. As in prior years, obligations typically funded by property tax in most local governments, like pension contributions, are funded by general operating revenue.

The FY 2023/2024 budget remains conservative in estimating major revenues, but signifies a new operating normal following the pandemic. While the pandemic may be over a different set of challenges and opportunities have presented themselves such as supply chain and inflationary pressures, legislative changes that impact sales tax, an evolving public safety landscape and infrastructure needs. The budget assumes a normal operating season for Great Wolf Lodge and Six Flags Great America, and continued performance from Gurnee Mills, the primary drivers of Sales, Amusement and Hotel Taxes. The General Fund is balanced without any federal assistance that has been present over the last two fiscal years to deal

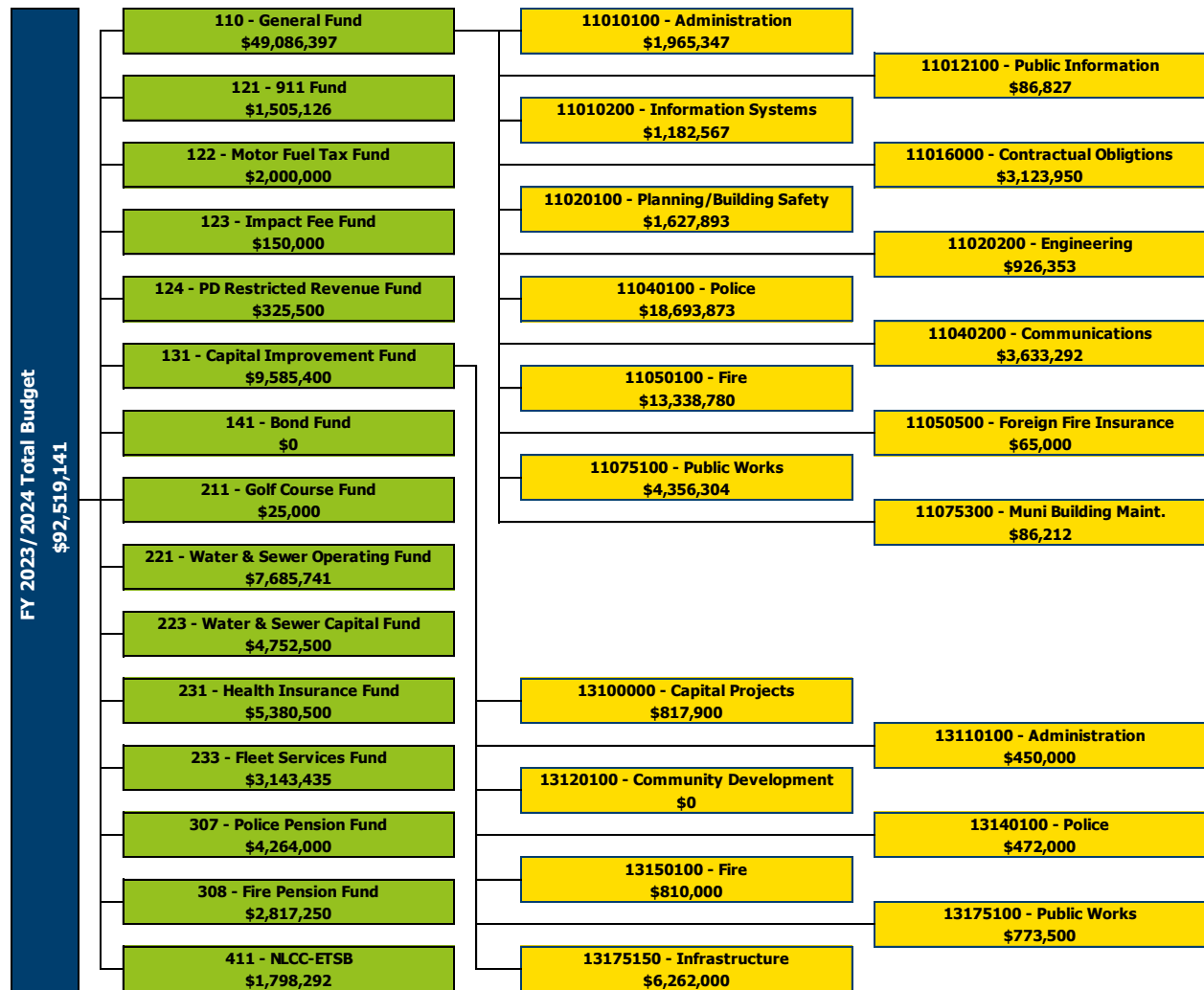
with the impacts of the pandemic. The General Fund balance is projected to remain stable and finish the year with a reserve balance at \$30.5 million or 69.9% of General Fund expenditures, well above the policy range of 60-65% of subsequent year's expenditures less transfer out.

The Village's commitment to preserving its infrastructure is apparent by the way of its Capital Plan of \$17.2 million. The plan includes \$7.9 million in transportation system improvements, \$3.6 million for water and sanitary sewer systems, \$2.2 million for vehicles and equipment, \$1.8 million for technology enhancements, \$1.4 million for buildings & building improvements and \$300 thousand for stormwater management. Planned draw-downs in the Motor Fuel Tax Fund, Capital Improvement Fund and Water & Sewer Fund are largely the result of prior year surpluses due to delayed projects and positive General Fund performance.

The high level of service the Village is able to provide its residents is directly correlated with the vibrancy of Gurnee's local economy. Economic development initiatives in FY 2023/2024 continue to be guided by three objectives including visitor/shopper generated revenue, high quality employment opportunities and the quality of life for which our residents chose Gurnee. The commitment to maintaining a robust local economy is illustrated by the Village's support of its business community, in particular small businesses. The Village Board unanimously adopted a new Small Business Capital Grant Program and allocated \$250 thousand to assist local small retail, restaurant and entertainment businesses in making capital improvements in FY 2021/2022 and FY 2022/2023. The program is back for a third year and funded with another \$250 thousand for FY 2023/2024.

Budgeted headcount across all departments is proposed to increase by 4.25 full-time equivalents. Salaries & Wages and Employee Benefits account for over 71.1% of the General Fund budget. New proposed full-time positions are primarily targeted towards Public Safety and succession planning. This includes the addition of two police sergeants and a public safety compliance officer in the Police Department and one network administrator in the Information Systems Division. New part-time positions are limited to a utility locator in the Public Works – Utility Division. Furthermore, a full-time secretarial position in Administration has been reduced to part-time. A total of 7.0 full-time equivalents will remain authorized but unbudgeted to maintain continuity of services. These authorized position may be used to bring on replacements prior to pending retirements, move contracted services in-house or allow for a potential promotion throughout the fiscal year.

The following chart illustrates the allocation of financial resources across all Village funds (including inter-fund transfers).



The General Fund is budgeted at \$49.1 million which represents a 6.1% or \$2.8 million increase compared to FY 2022/2023. This 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. As in previous years, personnel costs represent the greatest share of the General Fund's expenses. The 41 – Salaries and Wages category is increasing \$1.9 million or 7.7% due to salary assumptions and position changes. Rising inflation and bargaining contract provisions make cost of living increases higher than previous years. The 42 – Employee Benefits category is increasing \$344 thousand or 4.3% due items such as Medicare, Social Security, IMRF Pension payments and tuition reimbursement. The 43 – Professional Services category is increasing \$82 thousand or 7.0% due to personal testing in the Police and Fire Department for employment eligibility and promotional lists. The 44 – Contractual Services category is increasing \$109 thousand or 6.1% as a result of technology contracts for items such as Cloud & Network Service and Computer & Software Maintenance to name a few. The Tree Removal line item is Public Works is also increasing to address a backlog of needed removals. The 45 - Other Contractual Services category is increasing \$136 thousand or 10.4% primarily due to the training academy required for newly hired Police Officers, as well purchasing a virtual reality training system for the Department. The 46 – Supplies category is increasing \$100 thousand or 10.8% due to technology enhancements in the Police Department including computer replacement, implementation of an electronic key management system, installation of a digital whiteboard and internal messaging system improvements. In addition, ice control supplies in the Public Works Department have been increased. The 49 – Other Financing Uses category is increasing \$175 thousand or 2.1%. The majority of the increase is due to increasing the Resort Tax Recapture and Amusement Tax Recapture line items. The Village has incentive agreements in place with

Great Wolf Resort and Six Flags. The more revenue they generate, the more they are rebated. So while this expense increased, it's a positive as it means they are performing better and therefore generating more net revenue for the Village.

In FY 2017/2018 the Village consolidated its 9-1-1 center with the City of Zion pursuant to State legislation mandating mergers. The newly formed Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB) receives all disbursed 911 funds from the associated entities. The 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 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 2023/2024 budget of \$1.5 million in 911-related expenses and reimbursements includes computer-aided dispatch (CAD), mobile data and records management systems (RMS) replacements and continued migration to the Starcom21 radio network carried over from the prior year.

The Motor Fuel Tax (MFT) Fund is funded by state-shared revenue allocated per capita. The Village anticipates receiving approximately \$1.4 million in revenue in FY 2023/2024. Besides monthly distributions of MFT, the Village also projects \$587 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 fully recovers. These funds, budgeted at \$2.0 million, will supplement Capital Improvement Fund resources and support \$7.9 million in Transportation System related improvements included in the FY 2023/2024 Budget.

Impact Fee Fund continues to be used to support the Village's capital plan. The FY 2023/2024 budget includes another \$150 thousand transfer to the Capital Fund to help support storm water management efforts.

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 2023/2024 includes K9 drug enforcement training and supplies, duty weapon replacements, tactical vest plate carriers and two unmarked vehicles used for drug-related enforcement activities.

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, limited grant funding and interest income. Management projects \$5.5 million will be generated from the dedicated Home Rules Sales Tax in FY 2023/2024. Detail on the FY 2023/2024 Capital Improvement Projects can be found later in the Transmittal Letter under *Well-Maintained Infrastructure* as well as 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 remain dormant until such time that long-term General Obligation Bond debt is issued. There are currently no plans to issue such debt.

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 were 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. In FY 2023/2024 \$25 thousand is budgeted for clubhouse repairs.

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. After no adjustments to the Village's water and sewer rates for the past two years, for FY 2023/2024 the Village is proposing a 3.5% increase and using excess fund balance support capital investments. Using fund balance allows the Village to hold the rate increase low compared to inflation. Elected officials have also requested a senior water discount program which encompasses charging only the supplier rate for the first 7,000 gallons for residents that receive the Senior Homestead Exemption. As a result of water usage patterns, a modest rate adjustment and senior rebate program the Village anticipates combined water and sewer sales revenue to decrease by \$10 thousand compared to FY 2022/2023. Water and sewer rates as well as the senior rebate program will be revisited for FY 2024/2025. A major initiative continuing in FY 2023/2024 is replacement of aging water meter reading equipment. The Water & Sewer Operating Fund includes \$521 thousand to complete a multi-year meter reading upgrade for nearly 10,000 remote meter readers. The upgrade consists 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 allows for instantaneous meter reads and consumption history providing increased accuracy and the ability to identify small issues before they become large problems. As of February 2023 over 5,500 of the nearly 10,000 total units have been replaced. 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 & Sewer System spending totals \$3.6 million. It includes \$2.3 million for water main improvements on O'Plaine Road, Waveland Avenue and Grandville Avenue, \$870 thousand for water main at the intersection of Hunt Club Road and Washington Street and at Stearns School Road near US 41, \$150 thousand for sewer televising and lining, \$50 thousand for SCADA system upgrade and \$40 thousand for design engineering.

The Health Insurance Fund was established with the FY 2022/20223 budget. This fund accounts for all the expenditures related to the Village's self-insured Health & Wellness program. Funding is derived from inter-fund transfer from the General Fund, Water & Sewer Fund and Fleet Services Fund based on departmental full-time employee counts. Expenditures in the Fund include payment for health, dental and life insurance, as well as the employee assistance program. Additional funding to enhance the employee wellness program is included. This setup removes a volatile expenditure from the General Fund. Over time the new Fund will maintain its own reserve balance to offset any sudden shifts in premium costs and provide temporary relief to the General Fund if needed.

The Fleet Services Fund was established with the FY 2021/2022 budget. This Fund accounts for all the activity related to maintaining and replacing the Village's fleet as well as fuel. Funding is derived from inter-fund transfer from the General Fund, Water & Sewer Fund and Fleet Services Fund based on departmental usage of maintenance, parts and fuel. Transfers from the Capital Improvement Fund and Water & Sewer Capital Improvement Fund cover all new vehicle & equipment purchases other than the Fire Department. This setup removes a volatile expenditure from the General Fund. Over time the new Fund will maintain its own reserve balance to offset any sudden shifts in premium costs and provide temporary relief to the General Fund if needed.

BUDGET PRIORITIES & UPCOMING INITIATIVES

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

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

While our Vision describes where Gurnee wants to go in the future, the Mission establishes the Village's role in reaching that destination. The FY 2023/2024 Budget includes funding to support its Mission:

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

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

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

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

***Fiscal Sustainability*...**"A financially responsible organization"

***Well Maintained Infrastructure*...**"Infrastructure that supports our community"

***Effective Communication*...**"A transparent, responsive government"

***A Stable, Well-Trained Workforce*...**"A capable, dedicated workforce"

***A Safe Community*...**"A safe, secure community"

***Lifestyle Vitality*...**"A connected, welcoming community"

The following highlights each strategic priority as it relates to the FY 2023/2024 Proposed Budget.

Fiscal Sustainability... The General Fund reserve balance is in excess of the policy range of 60-65% of budgeted expenditures. The projected FY 2023/2024 ending General Fund balance is \$30.5 million or 69.9% of budgeted General Fund expenditures less transfers. This is a notable achievement and prudent due to the Village's strong reliance on economically sensitive revenues absent a property tax. The Village is one of very few communities in the State of Illinois to be in such a strong financial position with its reserves. Having no property tax and being general obligation debt-free is a rarity in local government.

Since the Village relies heavily on economically sensitive revenues to fund operations and capital, it is critical that the Village maintain a healthy Fund Balance and work in partnership with the business community to keep the local economy vibrant and attractive 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, attraction and expansion, particularly for new growth that expands the Village tax base. This has taken the form of waiving building permit fees, connecting investors with property owners and tailoring performance-based incentives to attract catalytic users. In addition to maintaining a healthy Fund Balance and working hard to keep the local economy thriving, the Village has several layers of contingency built-in to respond quickly to events like the COVID-19 pandemic. Separating volatile expenditures with their own reserve balance to handle sudden fluctuations out of the General Fund reduces the volatility. This was the catalyst for separating Health Insurance and Fleet Maintenance operations over the last two fiscal years. Additionally, the Village annually conducts long-term financial stress tests and planning in the form of a Multi-Year Financial Forecast. These steps are on top of the Fiscal Contingency Plan which acts as a guide in times of extreme fiscal stress such as the pandemic and conservative budgeting practices.

Conservative budgeting has historically led to General Fund surpluses at the end of the year. 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.

In FY 2021/2022, conservative budgeting led to a significant surplus that allowed the Village to transfer \$4.5 million to fund future capital programs. In conjunction with the preparation of the FY 2023/2024 budget, the Village will consider a transfer of \$2.0 million to the Capital Improvement Fund, \$2.0 million to the Water & Sewer Fund and \$500 thousand to the Health Insurance Fund.

- The Transfer to the Capital Improvement Fund will be used to enhance the program for FY 2024/2025.
- The transfer to the Water & Sewer Fund will allow the Village to continue to fund an adequate capital program while putting off an otherwise needed increase in rates to maintain the program. The Village held water rates flat for two years during the pandemic and as a result fell behind in capital funding. Assistance from General Fund surpluses will allow the Village to maintain a capital program while the rate catches up over a longer period of time providing relief to residents.
- The transfer to the Health Insurance Fund will allow the Village to build a reserve in the Health Insurance Fund in the wake of volatile premiums.

The Village anticipates having a \$3.8 million surplus at the end of FY 2022/2023, a portion of which will be considered for future capital or other obligations. All of this is possible by having multiple layers of contingency and conservative budgeting.

Well-Maintained Infrastructure... The FY 2023/2024 capital program totals \$17.2 million and is the second largest program in the Village's history, topped only by last year's. The plan includes \$7.9 million in transportation system improvements, \$3.6 million for water and sanitary sewer systems, \$2.2 million for vehicles and equipment, \$1.8 million for technology enhancements, \$1.4 million for buildings & building improvements and \$300 thousand for stormwater management.

The highlight of the plan is a substantial investment in the Transportation and Water & Sewer Systems. Transportation system improvements including \$6.5 million for five miles of resurfacing and .5 miles reconstruction. Resurfacing includes Waveland Avenue, Grandville Avenue west of Belle Plaine Avenue, Concord Square, Lexington Square, Spinney Run and associated courts, Nursery Drive, portions of Greystone Drive and Suffolk Court to name a few, while reconstruction will take place on a section of Waveland Avenue as well as Lawrence Avenue. In addition, \$500 thousand has been budgeted for pedestrian path installation along Dilleys Road from the Com Ed right-of-way to Stearns School Road, as well as \$165 thousand for sidewalk maintenance primarily in Zone 3 (Greenbay to O'Plaine/Crescent to Washington).

Other notable improvements include \$2.3 million for water main replacement on O'Plaine Road, Waveland Avenue, and Grandville Avenue. The Village will also be working with the Illinois Department of Transportation and Lake County Division of Transportation spending approximately \$870 thousand for improvements at the Washington Street and Hunt Club Road intersection and Stearns School Road and Route 41 intersection. The Village has allocated \$1.4 million for facility improvements including HVAC replacements, renovations at Fire Station #1 and removal and reconstruction of the outdoor material bins at Public Works. Stormwater Management System spending includes \$300 thousand for culvert work primarily at the American Legion as well as minor drainage improvements throughout the Village. Funding for technology enhancements and vehicles and equipment replacement is also included in the FY 2023/2024 Budget. Further detail on FY 2023/2024 Capital Improvement Projects can be found in *Section 7: Capital Improvement Budget Summary*.

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

Several strategic initiatives include a resident satisfaction survey, an interdepartmental communications team and a data-driven communications program. The resident satisfaction survey will gather resident opinions, perceptions and suggestions about municipal services and government. Additionally, these surveys will provide feedback to help assess communication targets. An interdepartmental communications team will be formed to ensure more thorough and efficient communication services. The team approach

will also help refine the quality of communication output and provide the community with information that meets their needs.

A data-driven communications program is also a crucial aspect of this initiative as it enables staff to understand the information that the public wants and when it wants it. By providing this information, the Village shows its commitment to transparency and building trust. Finally, a constituent service program will aim to reduce non-emergency contacts while providing efficient resolution to service needs and inquiries. The communication initiatives being implemented are focused on ensuring that information is understood and acted upon, resulting in better customer service and a more engaged community.

A Stable, Well-Trained Workforce... Workforce recruitment, retention, development and diversity are identified as priorities in the 2023 – 2026 Strategic Plan to ensure continuity in the quality services the Village provides and the public has come to expect. FY 2022/2023 saw the departure of twenty individuals across all Village Departments, with nine of these in the Police Department. Management expects this trend to continue as 10.8% of the Village's workforce remains eligible for retirement in the coming year. The majority of retirements are in the sworn ranks of the Police and Fire Departments, followed by the Public Works Department. While challenging, it presents unique recruitment opportunities for the Village as it continues to focus on increasing diversity in its workforce.

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

Vacated positions will be filled either by new hires or internal promotions. With 61 million people from Gen Z entering the workforce, recruiting this demographic requires the Village to reexamine tactics relied on for decades. A diverse and multi-generational workforce will bring a consistent influx of ideas for new programs, services and improved processes while being representative of the community it serves. In order to ensure the Village remains competitive in the job market, FY 2023/2024 Budget includes funding for assistance in reviewing both compensation and benefit plans. Compensation and benefits are important aspects of an employee's satisfaction, performance and motivation in the workplace. As the labor market continues to tighten and competition for public sector employees increases, competitive and attractive compensation and benefit packages will remain an important factor for recruitment efforts and employee retention/job satisfaction.

Equally important to attracting quality candidates is identifying incumbent employees to move into supervisory / management roles. Fortunately, Village Departments have been focused over the last several years on personnel development and succession planning leading up to retirements. This has allowed the Village to favorably address changes in leadership with minimal operational impacts. By developing opportunities for internal promotions, there is a continuity of organizational knowledge / skills / abilities and improved employee job satisfaction and retention. Providing professional development opportunities ensures that knowledge and skills stay relevant and up-to-date, which helps ensure a higher level of service provided to the community. During FY 2023/2024 resources and efforts will focus on researching best

practices, modifying internal processes, developing professional pathways and utilizing technology to name a few.

A Safe Community... Our residents, businesses and visitors benefit from constantly assessing operations to ensure equitable treatment for all, continuing to provide proper training to first-responders, strategically locating facilities and planned vehicle and equipment investments. Recruiting and retaining personnel that have a vested interest in the community, increasing public safety engagement efforts, strengthening stakeholder relationships and improving major incident response training are all priorities in the 2023 – 2026 Strategic Plan.

The Gurnee Police and Fire Departments are service organizations. The quality of their respective service delivery is directly linked to the quality of personnel they recruit, hire and retain. Failing to recruit and retain personnel that have a vested interest in the organization and share in its mission, vision and values has a direct impact on the organization's ability to serve the community. Equally important and directly related is strong public trust and stakeholder relationships. Non-enforcement community engagement activities can make a significant contribution to building and maintaining lasting relationships and community support. Over the next three years the Gurnee Police and Fire Departments will be collecting data, determining budget needs and working to improve current programs and implementing new programs. The Departments will also work in tandem to develop new stakeholder relationship while further solidifying current ones. This will include baseline surveys, connecting with organizational leaders, engaging in face-to-face conversations and follow-up data collection/feedback sessions. All of these efforts are aimed at ensuring the correct services are provided to the community at a level that exceeds its expectations.

Major incidents are serious events with broad-reaching consequences that require the coordination and response of multiple personnel, departments, agencies, etc. In addition to effective command, control and oversight they call for a team-based approach and efficient communication at all levels. A focus of the Police and Fire Departments going forward will be ensuring that all Village staff have baseline training related to major incident response which will result in a more efficient and effective response. The minimal level of training required will be commensurate with the individual's role in the organization. This effort is expected to include a focus on plan updates, the National Incident Management System, interdepartmental cooperation and multi-agency opportunities to name a few.

To ensure public safety personnel are properly equipped the FY 2023/2024 Budget also includes funding to replace public safety vehicles and gear. The budget includes an ambulance and two command vehicles in the Fire Department, and three squads, two specialty K9 squads, three unmarked vehicles and one evidence technician vehicle in the Police Department. Funding has also been included to replace duty firearms and plate carriers in the Police Department and outfit firefighter/paramedics with rescue task force gear which includes a personal protective ballistic vest, helmet and the necessary trauma supplies to provide immediate wound care.

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

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

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

FACTORS AFFECTING THE BUDGET

The Country has experienced historic levels of inflation over the past few years with the Consumer Price Index (CPI) for calendar year 2022 coming in at 7.9%. This has resulted in rising prices for commodities and services. The Village is not immune to the effects of inflation and its impact on the Annual Budget. Cost of Living Adjustments (COLA's) are tied to the CPI in many of the Village's collective bargaining agreements. Higher CPI's result in a higher COLA for employees, which results in greater expenses for salaries and wages for personnel. Inflation has also impacted commodity prices such as fuel and Health Insurance. The Village has experienced double digit increases in both health insurance premiums and fuel costs. Further detail on the impacts of inflation and price increases can be found throughout *Section 5 - Executive Overview & Section 6 – Budget Summary* of this budget document.

Pursuant to the enactment of Illinois Public Acts (P.A.) 101-0031 and 101-0604 (Leveling the Playing Field for Illinois Retail Act), remote retailers and marketplace facilitators that meet certain thresholds are required to collect and remit sales tax and home rule sales tax made on or after January 1, 2021. The legislation essentially requires sales tax, both state and local, to be collected and remitted for online transactions. Now retailers such as Amazon will be required to collect home rule sales tax for products shipped to communities that impose the tax such as Gurnee. Up until the legislation, online retailers were at an advantage over traditional brick and mortar retailers required to collect the tax. The impact of the legislation is difficult to measure but Sales tax collections are approximately 15% or \$2.5 million greater in FY 2021/2022 versus the previous pre-pandemic high. This additional revenue benefits the General Fund and Capital Improvement Fund as 50% of Home Rule Sales Tax is dedicated to capital.

Several budgeted personnel changes are included in the FY 2023/2024 budget that result in a net increase of 4.25 full-time equivalents. These changes represent the Village's commitment to Public Safety and assist with succession planning to ensure continuity of services to the public. In the police Department, two Police Sergeant positions are added as the start of a multi-year effort to add more police resources. Also in the Police Department is the addition of a Public Safety Compliance Officer to deal with unfunded mandates from recent state legislation. The addition of a Network Administrator in Information Systems

division is in response to an upcoming planned retirement. In Public Works, a part-time Maintenance Worker position dedicated to utility locates is added to assist the full-time staff. More information on personnel changes can be found throughout *Section 5 - Executive Overview* & *Section 6 – Budget Summary* of this budget document.

Somewhat unique in the public sector, the Village is committed to keeping debt to a minimum and aggressively paying down any debt that is needed. Currently the only outstanding debt the Village has is a low interest IEPA Loan used to finance the Knowles Road water tower. The Village is paying additional principal to reduce the term of the loan to ten years from contractual twenty years. The Village has the lowest debt burden of any community with a population over 25,000, and once the IEPA Loan is paid off, will be the largest debt free community in Illinois according to data from the Illinois Comptroller's Office. Keeping debt low provides maximum flexibility in budgeting, which is important with volatile revenue streams in the General Fund.

Due to the Village's reliance on consumer driven spending the Village aggressively pursues new growth and maintaining existing tax drivers. As such, the Village utilizes rebate or sharing agreements to attract or retain entities. The FY 2023/2024 budget reflects existing agreements with Gurnee Mills, Six Flags Great America, Great Wolf Lodge, Anthony GMC and Kensington Development on behalf of Cooper's Hawk. When utilizing rebate or sharing agreements the Village protects base revenue generated and considers sharing additional revenue whenever possible. This allows the Village to maintain existing funding levels while driving future new growth.

FUND BALANCE AND BOND RATING

In accordance with the Village's *General Corporate Fund Balance Policy*, an unreserved fund balance for the General Fund should at a minimum equal 60-65% of the subsequent fiscal year's expenditures less transfers out. Any 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 \$26.2 - \$28.4 million for FY 2023/2024. Any amount below that requires Village Board notification and a plan of action, any amount above the range will be considered for transfer to capital or other obligations. Management is confident that it will be able to adhere to this policy during the upcoming fiscal year. The projected April 30, 2023 General Fund balance of \$30.5 million equates to 69.9% of FY 2023/2024 proposed expenditures less transfers out. The following chart shows the General Fund balance for three years:

	Fiscal Year Ended 4/30/2022 (Audited)	Fiscal Year Ended 4/30/23 (Projected)	Fiscal Year Ended 4/30/24 (Budget)
Net Change in Fund Balance	\$6,259,857	\$3,757,777	(\$0)
Unassigned Fund Balance ⁽¹⁾	\$31,199,420	\$30,457,197	\$30,457,197
Anticipated Transfer Out	(\$4,500,000)	\$0	\$0
Final Unassigned Fund Balance	\$26,699,420	\$30,457,197	\$30,457,197
Budgeted Expenditures ⁽²⁾	\$40,581,438	\$43,602,597	\$43,602,597
Final Fund Balance/Expenditure Budget %	65.8%	69.9%	69.9%

(1) Unassigned Fund Balance as reported in the Annual Comprehensive Financial Report ended April 30, 2022

(2) Budgeted Expenditures reflects total expenditures less transfers out for the following fiscal year consistent with the Village Fund Balance Policy

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 every budget document since FY 2006/2007, including the most recent fiscal year beginning May 1, 2022. 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 2023/2024 Proposed Budget has been compiled to adhere to these strict requirements and we are submitting it to the GFOA to determine its eligibility for another award.



VILLAGE PLANNING & REPORTING ELEMENTS

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

SUMMARY

This budget includes funding that places capital improvements at the forefront of Village operations while continuing to keep public safety as a priority. Preparation of the budget is a long and demanding task that reflects the contribution of the entire organization. I would like to thank the Village Board, Village citizens and many staff members who participated in the preparation of the Fiscal Year 2023/2024 Budget.

Respectfully submitted,

Patrick A. Muetz
Village Administrator

This Page was Left Blank Intentionally

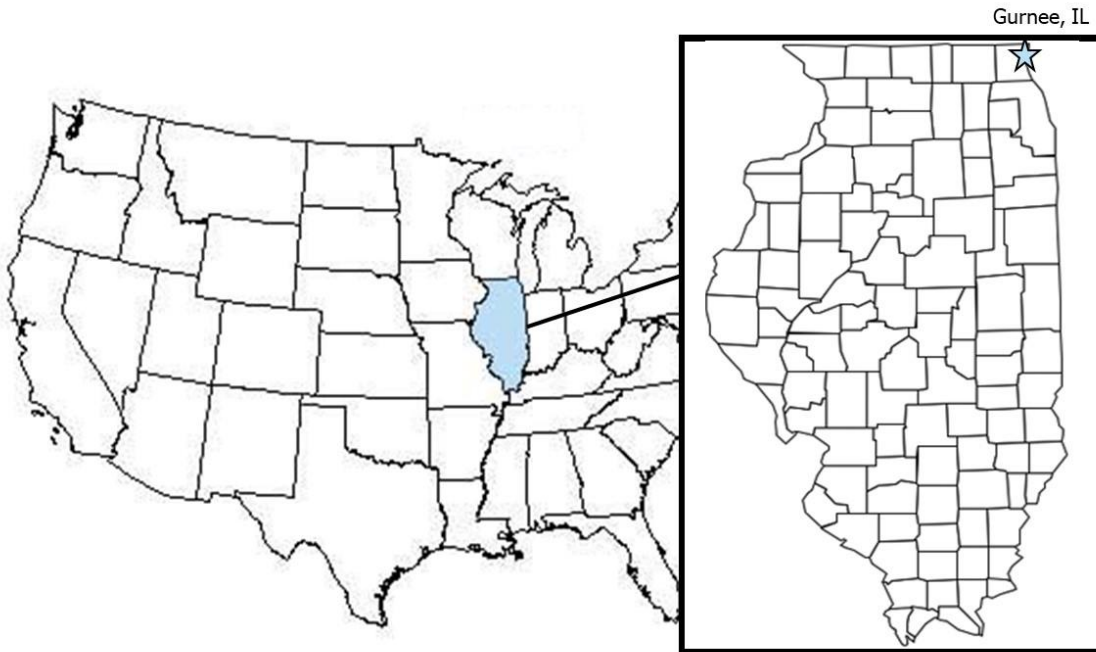


SECTION II – ORGANIZATION & SERVICES

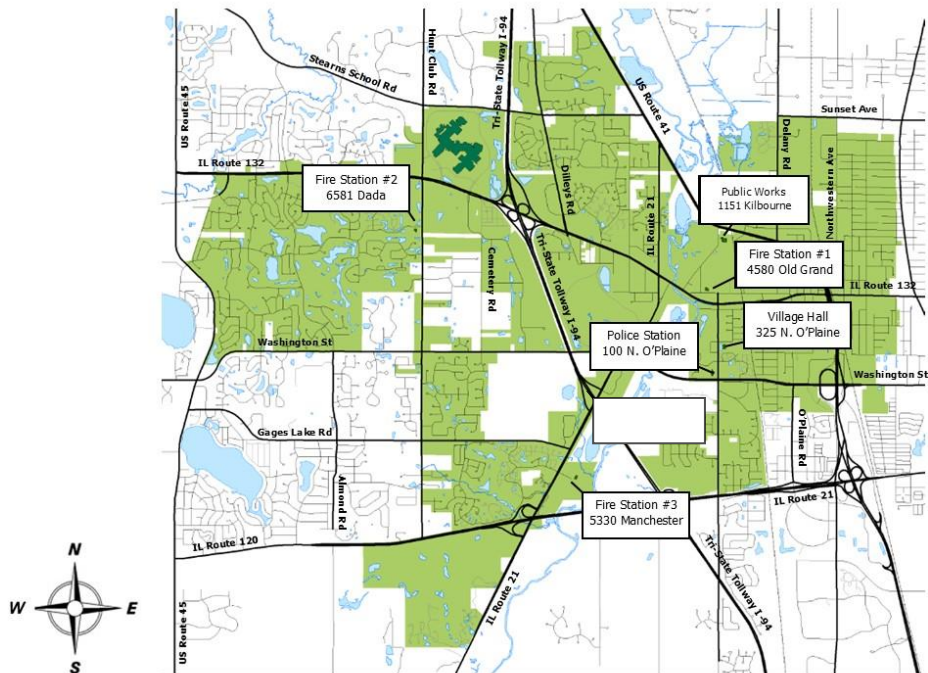
This Page was Left Blank Intentionally

VILLAGE BACKGROUND

Spatial Reference — Village of Gurnee, Illinois



Corporate Boundaries — Village of Gurnee, Illinois



PRINCIPAL OFFICERS

ELECTED OFFICIALS



Thomas B. Hood
Mayor



Andy Harris
Clerk



Jeanne Balmes
Trustee



Greg Garner
Trustee



Quin O'Brien
Trustee



Cheryl Ross
Trustee



Karen Thorstenson
Trustee



Kevin Woodside
Trustee

APPOINTED OFFICIALS/EXECUTIVE STAFF

Patrick Muetz
Village Administrator

Austin Pollack
Assistant to the Administrator

Christine Palmieri
Human Resources Director

Brian Gosnell
Finance Director

Chris Velkover
Information Systems Director

Ellen Dean
Economic Development Director

Nicholas Leach
Village Engineer

Tracy Velkover
Planning Manager

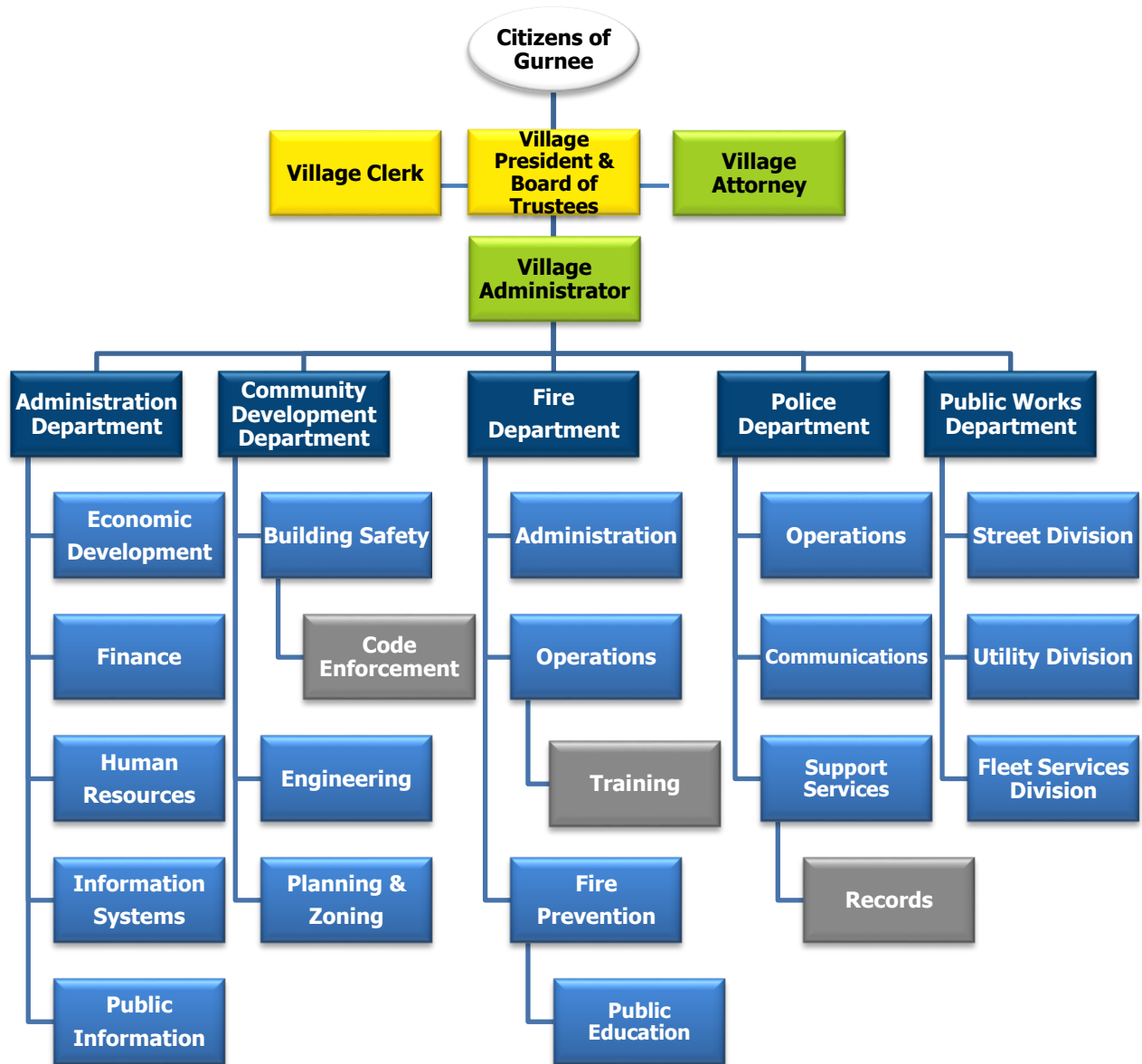
David Ziegler, P.E.
Community Development
Director

Brian Smith
Police Chief

John Kavanagh
Fire Chief

Heather Galan, P.E.
Public Works Director

ORGANIZATIONAL CHART



LEGEND



= Elected Official



= Appointed Official



= Department

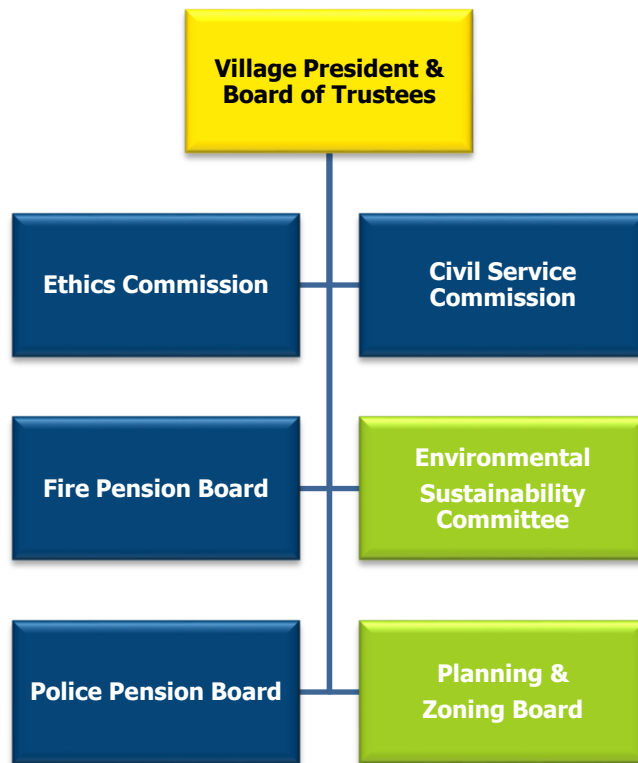


= Division



= Responsibility Center

BOARD & COMMISSION STRUCTURE



= **Board of Trustees**



= **Advisory Board**

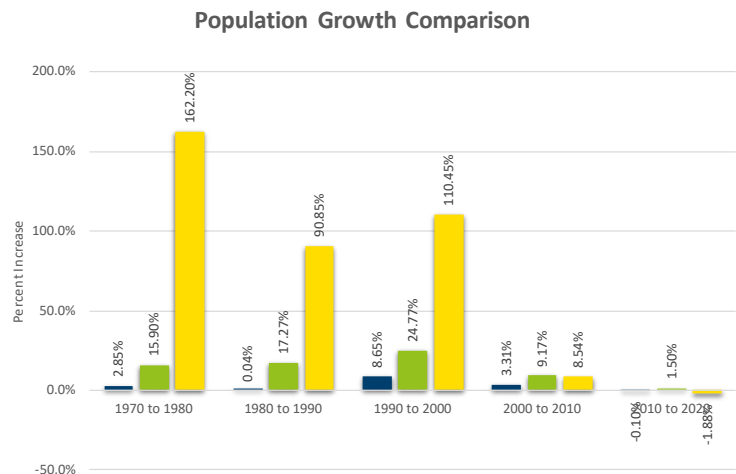


= **Oversight Board**

VILLAGE BACKGROUND & OVERVIEW

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

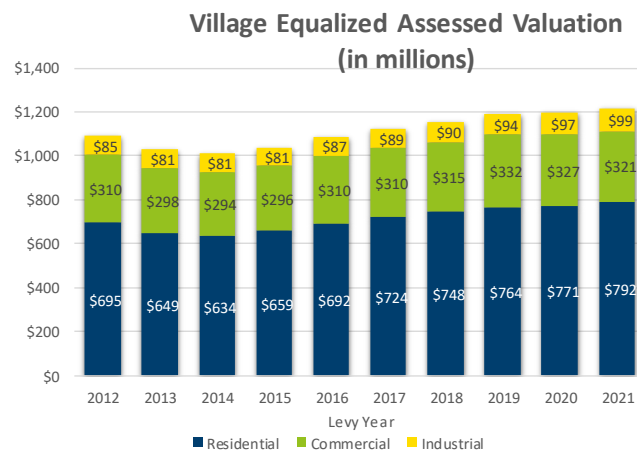
As illustrated by the *Population Growth Comparison* chart, the growth the Village of Gurnee has experienced over the past 40 years has greatly outpaced that of the State of Illinois and Lake County. The percent change in population for the Village of Gurnee since 1960 has been 1709%, compared to the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



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

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

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 and the promissory note for Fire Station #3. The Village currently only has debt related to the construction of the Knowles Road Water Tower which is a low-interest (1.84%) loan from the IEPA.

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

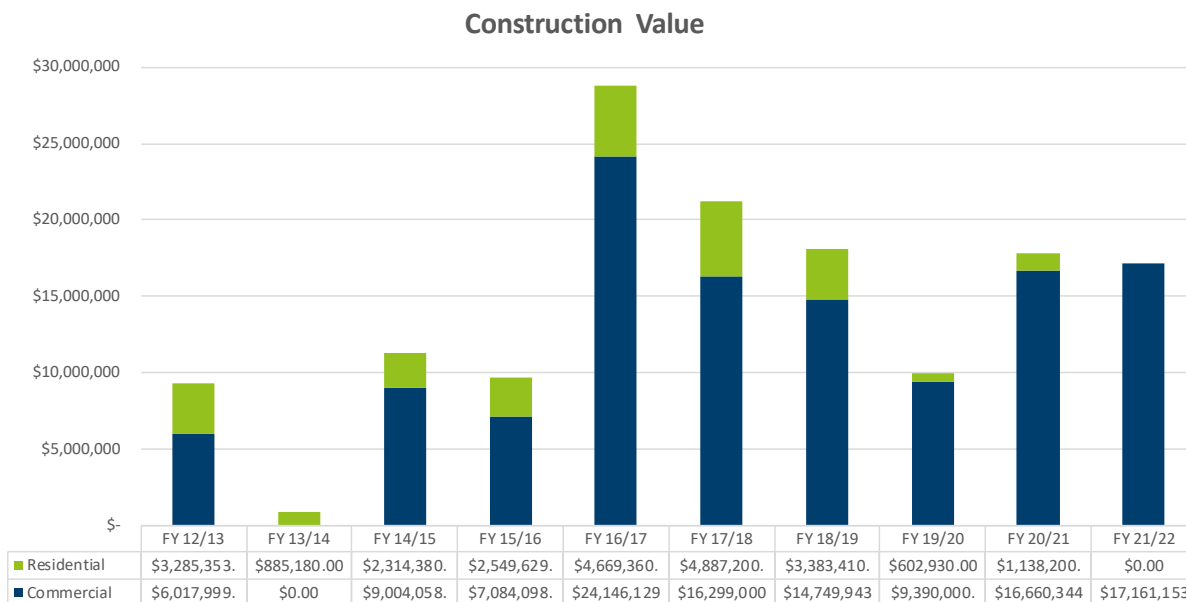
VILLAGE SERVICES

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 218 full-time employees and approximately 20 seasonal/part-time employees. The Village has six bargaining units representing employees in each of the departments. The International Association of Firefighters contract expires on April 30, 2022; the Fraternal Order of Police and Illinois Council of Police contracts which cover the majority of sworn police personnel expire on April 30, 2023 and two contracts with the Local 150 Midwest Operating Engineers expire on April 30, 2025. The Illinois Council of Police contract which covers communications personnel expires on April 30, 2024.

ECONOMIC DEVELOPMENT

The Village of Gurnee, with a strategic location on Interstate 94, is an important center of commerce and recreation in Lake County and remains a popular location to build and invest. The Village is home to Gurnee Mills Mall, Six Flags Great America and Hurricane Harbor and Great Wolf Lodge making it a leading retail, recreation and hospitality center in northern Illinois. Around these three anchors thrives a business community over 1100 licensed businesses.



Gurnee is a mature community, thus most development is infill in nature; the permit value of “new”, ground-up commercial construction (represented in the chart above) nonetheless increased by 3% between FY 2020/2021 and FY 2021/2022. While there was no new permitted residential construction in FY 2021/2022, it is on the horizon for FY2023/2024 when AR Building Company will be under construction on a new, 153-unit rental apartment development on 11.44 acres located on Woodlake Drive, east of Milwaukee Avenue and north of Interstate 94.

Renovation of existing properties in Gurnee has continued apace; the value of residential remodeling/building permits increased by 41.6% and commercial decreased by 4.8% between FY 2020/2021 and 2021/2022.

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 2022/2023 Budget, Sales Tax dollars represented approximately 30% of the Village’s General Fund revenue. The Village has a total of 25

shopping centers with 6,289,319 square feet of floor area and 15 industrial/office parks with 5,374,551 square feet of floor area.

The most significant shopping center is Gurnee Mills, owned by the Simon Property Group, Inc., an S&P 100 company and a global leader in retail real estate ownership, management and development. This enclosed, regional mall has over 1.9 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 Hobby Lobby which occupies 55,000 square feet of the former Sears space, 2nd & Charles which opened in the former Neiman Marcus space, Five Below, Dick's Sporting Goods, Bass Pro Shop, Floor & Décor, and The Room Place. Dining options at Gurnee Mills include Portillo's, Outback Steakhouse, and Buffalo Wild Wings, and two remodeled dining pavilions. In FY 2023/2024, redevelopment of the former Toys r Us site is expected to begin, bringing new dining and retail uses to contribute to the vitality of Gurnee Mills. Abundant entertainment options include the fully remodeled Top Shelf Ice Arena/Beyond the Edge which serves as home ice for Gurnee's high school and league teams, is a participating rink for Chicago Blackhawks Special Hockey and offers private lessons, group classes, public skate and advanced training provided on synthetic ice; Top Shelf also features a new bar and grill that is open to the public. Other entertainment options include Marcus Theatres with its 19 screens including 72-foot-wide ultrascreens, 4DX, stadium seating and "The Wall" - a communal sports viewing venue with recliner seating, multiple games on giant screens, and an innovative food & bar menu. Four Alpha Media radio stations broadcast live from Gurnee Mills and host dozens of performances annually on the Gurnee Mills' show court stage adjacent to the studios. Strategic investments into anchor Gurnee Mills continue to augment the regional appeal of Gurnee as a retail and entertainment destination.



The halo effect of Gurnee Mills' success benefits the entire corridor and nearby thoroughfares. Major retailers include Walmart, Sam's Club, Target, Home Depot, Menard's, Binny's Beverage Depot; and grocers Jewel, Mariano's, and Aldi. Many stores report that the Gurnee location is among the chains' top performers, which fuels reinvestment in their properties. Longtime retailers as diverse as Jewel, La-Z-Boy, Kohl's, Speedway, and Sam's Club; and restaurants Taco Bell, Steak n Shake, and all three Gurnee McDonald's locations invested in significant remodels in FY 2022/2023. In FY 2022/2023 US Bank opened in a new 3,200 square foot facility on the site of the former Pizzeria Uno and PopShelf opened at Gurnee Town Center. The College of Lake County began welcoming students for the 2022/2023 academic year to its world class Advanced Technology Center anchoring the west end of the Grand Avenue Corridor. Discount Tire is under construction on a new 7,000 square foot store on the site of the former Krispy Kreme and is expected to open this retail/service center in early FY 2023/2024. The Grand Avenue corridor also serves as "auto row" for dealerships that contribute significantly to the Gurnee economy and Sales Tax base including Dodge Chrysler Jeep RAM, Buick-GMC, Honda, Volkswagen and Hyundai/Genesis. In FY 2022/2023 Gurnee Dodge and Gurnee Volkswagen invested in comprehensive remodels, and Buick-GMC will relocate by yearend to a new 45,000 square foot, \$6 million dealership facility on Northridge Drive. Significant retail, service, and office activity flourishing off of the Grand Avenue corridor on nearby thoroughfares includes Bellewater Place, a 30,000 square foot, multi-tenant office building on Dilleys Road, and Hawkston Hall, at 1790-1800 Nations Drive, which continue to welcome new professional office and

service tenancies. In FY2023/2024, construction is expected to move forward on a 4,200 square foot Casey's fuel station and convenience store.

Six Flags Great America and Hurricane Harbor, a 300-acre amusement park located in the center of the Village, attracts approximately three million visitors annually. The Village receives 4% on each admission ticket, season pass or membership sold at the Park. Anticipating continued recovery in the leisure travel market, management is projecting amusement tax revenue of \$3.5 million for FY 2023/2024.



The Six Flags Corporation continues to make enhancements to the Park to attract new and returning visitors. For 2021, Hurricane Harbor was the focus of reopening excitement with the debut of Tsunami Surge (originally planned for the 2020 season when the park was unable to open). The world's tallest watercoaster, Tsunami Surge reaches speeds up to 28 mph; riders experience five breathtaking drops and are propelled uphill by water blasts during three gravity-defying climbs. In 2022

Yankee Harbor, one of the Park's six original areas, was rethemed to DC Universe, with rides, dining and shopping refreshed to align with the DC theme and appeal to a new generation of parkgoers.

With 23 million visitors annually the Village is a major hospitality center boasting 1,738 hotel rooms and 125 restaurants. While corporate travel is not yet back to pre-Covid levels, the leisure travel industry is steadily recovering from a period of restricted consumer activity and travel and Lake County hotel occupancies reached a three-year high of 70% in July 2022. Revenues received by the Village for Hotel Tax and Food & Beverage Tax in FY 2022/2023 were up 25.0% and 17.4% respectively as compared to FY 2021/2022.

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 it is well-known. It is the Village's largest hotel/resort property featuring 414 rooms. The Gurnee lodge is the sole Illinois location and a flagship for the chain, which is headquartered in Chicago. The Great Wolf chain, the largest family of indoor water park resorts in North America, includes 23 properties nationwide.



All hotel/motel visitors to the village pay a 6% local "bed tax". In December 2004, specifically for KeyLime Cove, the Village approved a 2% "Resort Hotel Occupancy Tax" which applies only to full-service hotels with at least three of the following characteristics: 300 rooms; 4,000 gross square feet of spa and fitness facilities; one full-service restaurant; or an accessory recreational or entertainment amenity such as a water park, theater or golf course. Currently, Great Wolf Lodge is the only establishment to which this tax applies. Pursuant to the revenue sharing agreement originally adopted for KeyLime Cove, the Village Board authorized an amendment for Great Wolf Lodge which provides a base level of revenue to the Village and shares the remainder of hotel/motel tax revenue with the developer contingent upon performance.

In addition to Great Wolf Lodge, Gurnee is home to one other full-service hotel, the Holiday Inn and Conference Center, which features 220 remodeled guest rooms and a full-service conference center and restaurant. The remaining eight hotel properties are limited-service or extended stay. Gurnee's newest hotel, a 46,000 square foot, 114-room, extended stay hotel Woodspring Suites, opened in FY 2021/2022 on the former site of Gurnee Antique Market on Northridge Drive adjacent to I-94. All hotels in Gurnee must be licensed by the Village of Gurnee and adhere to high standards of operational integrity.

Restaurants are a critical contributor to Gurnee's position as a regional entertainment center. The community offers a variety of chain and local restaurants from which residents and guests may choose. In FY 2021/2022, Raising Cane's opened in a new freestanding 3,300 square foot restaurant with drive-through on the former site of Boston Market; Dairy Queen relocated to a beautifully remodeled space in Riverside Plaza from its original Old Grand Avenue location; and Popeye's opened in a new, freestanding 3,100 square foot restaurant with drive-through on the former site of Pizzeria Uno. In FY 2022/2023 Crumbl Cookies, a small bakery with a rotating menu of cookie varieties; Lou Malnati's and Topper's carryout pizzerias; and Tropical Smoothie Café opened at various retail centers on Grand Avenue. In a



prime example of public-private partnership, Cooper's Hawk Winery & Restaurant opened at 7105 Grand Avenue on a newly developed outlot purchased from neighboring College of Lake County. Taco Pros, a Chicago-area Mexican Cocina chain, under construction in late FY 2022/2023, will add to Gurnee's diverse food & beverage offerings. Over 30 independent eateries contribute to the Village's Food & Beverage Tax 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. Pips Meadery, a craft producer, and Caribana Bar & Grill, featuring Caribbean Cuisine, will open in late FY 2022/2023. 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 land zoned for industrial uses. Rail and highway access, location and an abundance of local resources make Gurnee's six industrial parks some of the most attractive in the greater Chicagoland area.

The Class A, 135-acre CenterPoint Business Center at the southwest corner of Route 132 and I-94 includes signature firms Jabil/Nypro, Kalle USA, PurposeBuilt (formerly Weiman) Products, 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 in FY2021/2022 to begin manufacturing personal protective equipment including medical grade surgical masks. Recent development on the Park's few remaining lots has included AZ Polymers' 90,000 square foot new facility on 4.8 acres opened in FY 2021/2022 for production of high-grade polycarbonate sheeting.



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

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

Nosco, one of Gurnee's largest employers and a leader in digital printing of healthcare packaging and labeling products, expanded its local base in FY 2020/2021 by acquiring four Haapanen Brothers' Gurnee locations; the same year, 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. Food processing continues to be a strong sector for the region. In FY2021/2022 Henry Broch & Co. (food ingredient processing/co-packing), Seedbox Solutions (supplier to the agriculture industry) and Fake Meats (e-commerce fulfillment, plant based food products) established locations in Gurnee. In FY2022/2023, Frontier Soups (manufacturer of dry soup mixes) took occupancy on Swanson Court. Other industrial additions in FY 2022/2023 included U.S. Flag Maker a wholesale flag manufacturer; United Stone Works, granite/stone fabricator; and Brake Parts Inc. a global manufacturer and supplier of brake system components.

Lake County is the second largest manufacturing county in Illinois with one out of every seven jobs in the county being provided by the manufacturing sector. The College of Lake County (CLC) completed Phase 1 (59,000 square feet) of its plans to repurpose and add to the 142,000 square foot former Lowe's building at 7735 Grand Avenue opening the new Advanced Technology Center (ATC) in September 2022. The ATC will provide industry-relevant career pathways for area students and support the workforce needs of Lake County employers.



Medical facilities located throughout the community such as the Advocate Condell Immediate Care Center, Greenleaf Center, Vista Health System and NorthShore University HealthSystem provide invaluable health services and employment opportunities for our residents and others who live or work in Lake County. Complementary medical professional offices added in FY 2021/2022 included University Foot Associates, Hanger Clinic, Illinois Gastroenterology Group (formerly Lake Shore) and Nephrology Associates of Northern Illinois. In FY 2022/2023 Lake Villa Dental opened on Manchester Drive; Hawthorn Behavioral Health and Maureen McLaughlin Acupuncture opened on Tower Court; Cranial Technologies (plagiocephaly orthotics and prosthetics) opened on Nations Drive; and Apex Pediatric Therapy (speech therapy) opened at Washington Street & Hunt Club Road. Children's Dentistry of Lake County is expected to complete a remodel of the former bank building at 5384 Grand Avenue and open in late FY 2022/2023. FY 2023/2024 is expected to

bring the addition of Forest Orthodontics & Pediatric Dentistry at 7500 Grand Avenue.

Senior and supportive housing developments have grown in importance in the past decade to become a large part of the local economy. Thomas Place is a 101-unit affordable, independent living senior development located near the intersection of Washington Street and Hunt Club Road. Heritage Woods is a 105-unit affordable assisted living facility located in the East Grand Gateway District. In late 2017 Bickford, a 38,000 square foot, 60-unit assisted living facility opened. In 2018, Gurnee expanded its offerings with Stonebridge, a 120-unit supportive care facility for physically disabled adults ages 22-64.

The Village's economic development strategy, 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 relative to peers, with notable strength in retail and industrial/flex. In calendar year 2022, the Village issued 98 new business licenses including 15 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. U-Haul's renovation of the former Handy Andy building into 150+ new self-storage units including the purchase and reuse of adjacent hotel buildings; a long-term lease extension by Harbor Freight; capital investments into repurposing underutilized commercial spaces; and modernized commercial signage represent notable examples of private reinvestment on the East Grand Avenue Corridor. The completion of construction at Routes 41/132 in FY 2021/2022 has improved traffic flow and aesthetics and should help to stimulate this commercial corridor on Gurnee's eastern boundary in the years to come. With the adoption of the Small Business Capital Grant program in FY2021/2022, outreach specifically to East Grand commercial property owners is underway and ongoing.

RECREATION

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

The District provides a wide range of recreational services to its citizens including adult leisure, arts and crafts, before and after school care, dance, fitness, gymnastics, aquatic programs, preschool, senior citizen

socials, soccer, basketball, day camps and special events. The Park District owns and operates the 1500 bather load Hunt Club Park Aquatic Center, Viking Community Center and the Hunt Club Park Community Center which incorporates a rock climbing wall, full-size gymnasium and a 4,000 square foot fitness area with a walking track. The District also acquired the former Gold's Gym facility on Nations Drive and has transformed it into FitNation, a year-round exercise facility for residents. Many of the 27 park and facility locations provide baseball and soccer fields, fishing areas, ice skating rinks, bike paths and walkways, picnic shelters, playgrounds, skate parks, basketball, tennis and volleyball courts and wildlife conservation.

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

EDUCATION

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

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

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

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

Construction is complete and CLC began hosting classes in late 2022. The ATC will host welding and computerized numeric control (CNC) programs to help connect students with industry partners.

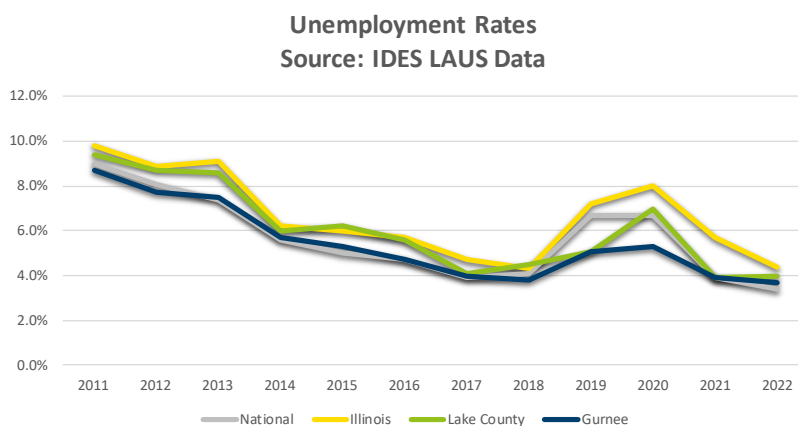
TRANSPORTATION

The Village roadway network is comprised of federal (5.6%), state (11.3%), county (8.7%), private (12.3%) and municipal (62.1%) roadways. A common misconception is that the Village of Gurnee is responsible for all roadways within the Village boundaries; 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 2021/2022, the Village completed \$13.1 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 2021/2022 capital improvement program the Village invested over \$2 million in roadway improvements throughout the community. To increase walkability in the community, the Village partnered with the Illinois Tollway and Lake County to install additional pedestrian access over I-94 on the southern side of Stearns School Road.

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

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



Gurnee's annual average unemployment rate has closely followed the national average trend over the period presented. In March

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

PRINCIPAL EMPLOYERS

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

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

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

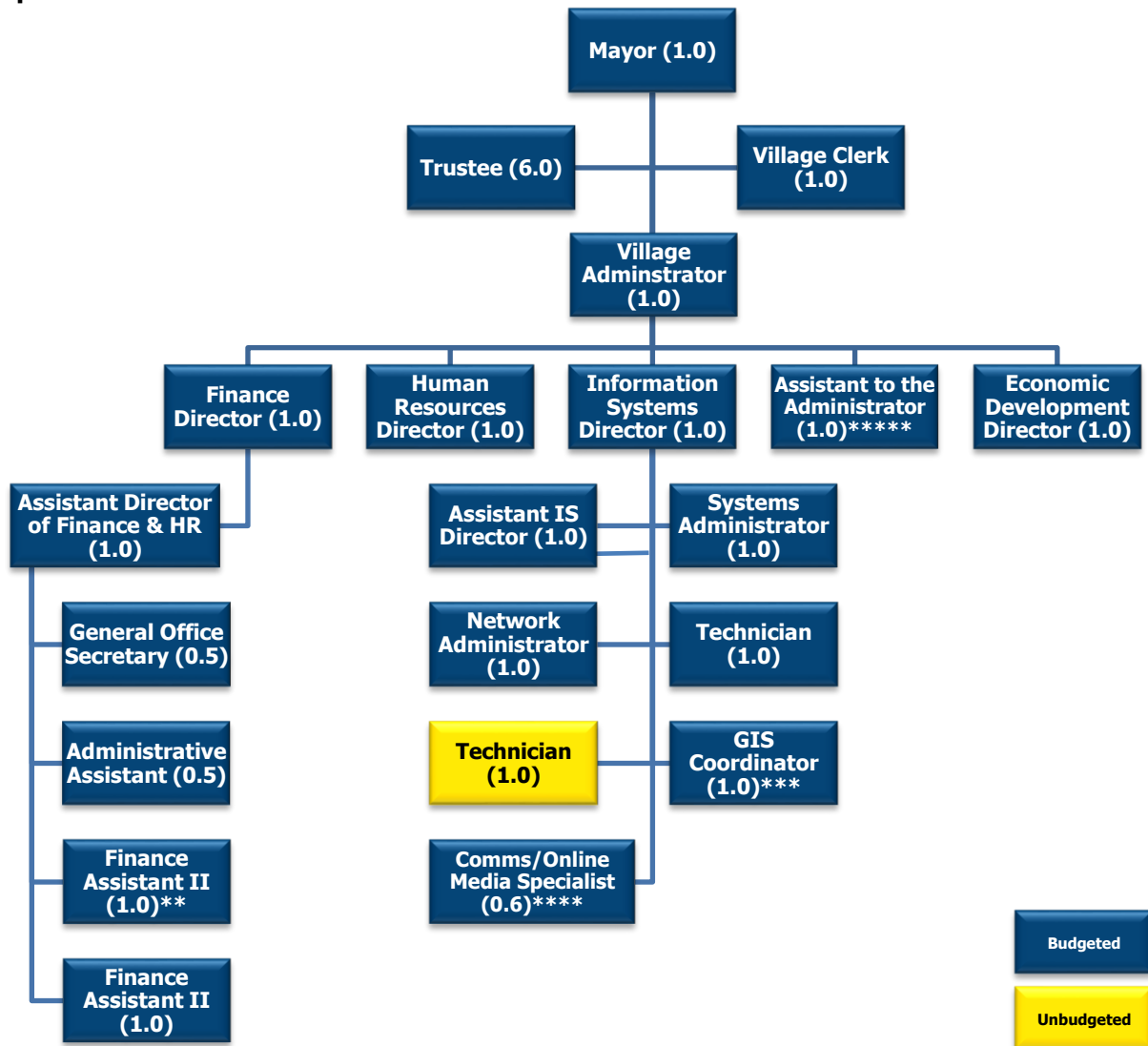
The primary operating goal of the Village is "**to provide the highest possible services to the Village's citizens, visitors and businesses while keeping taxation and other charges at a minimum.**"

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 II 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.*

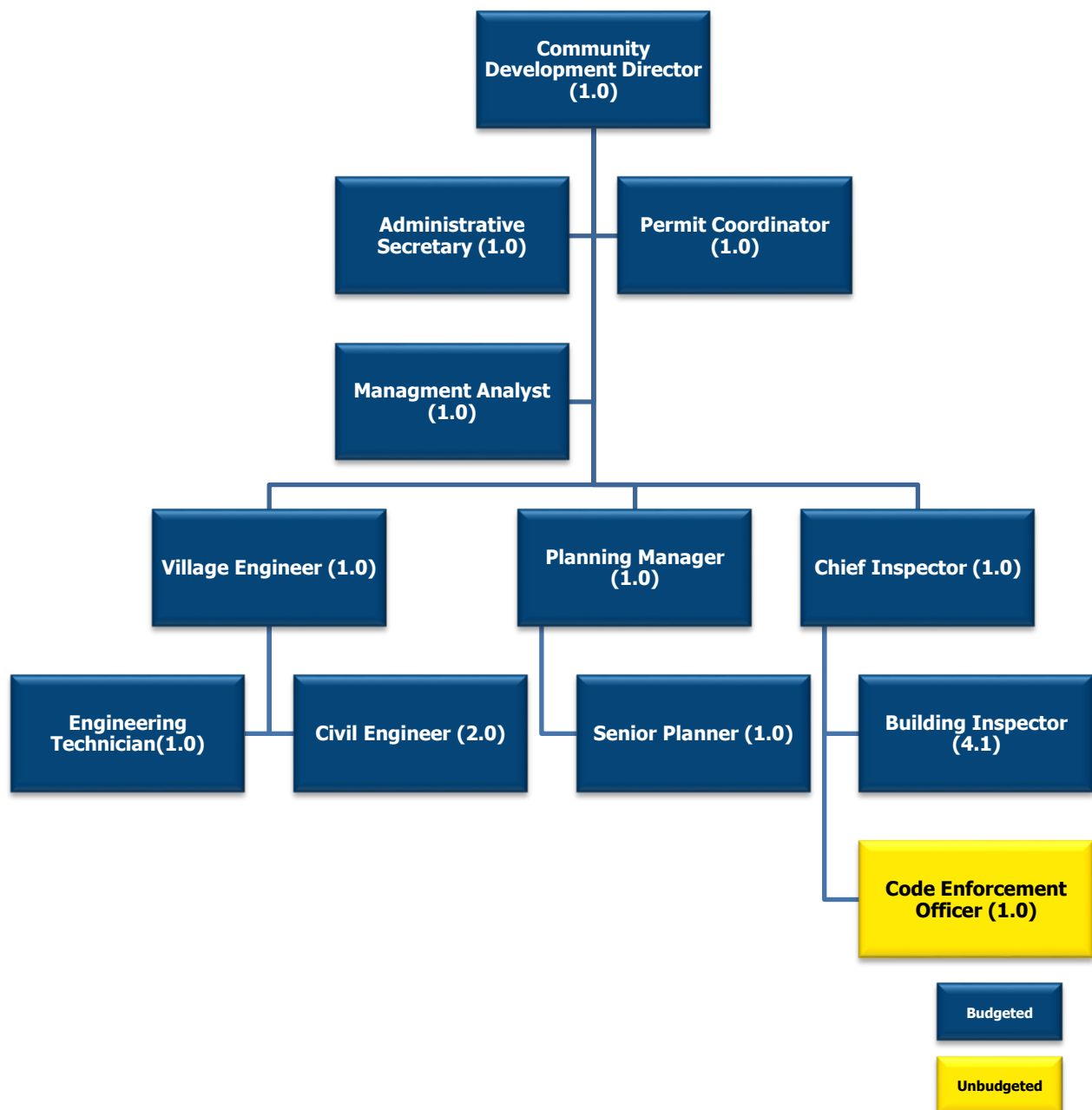
****** Assistant Administrator is split 0.80 Administration and 0.20 PW Utility.*

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.

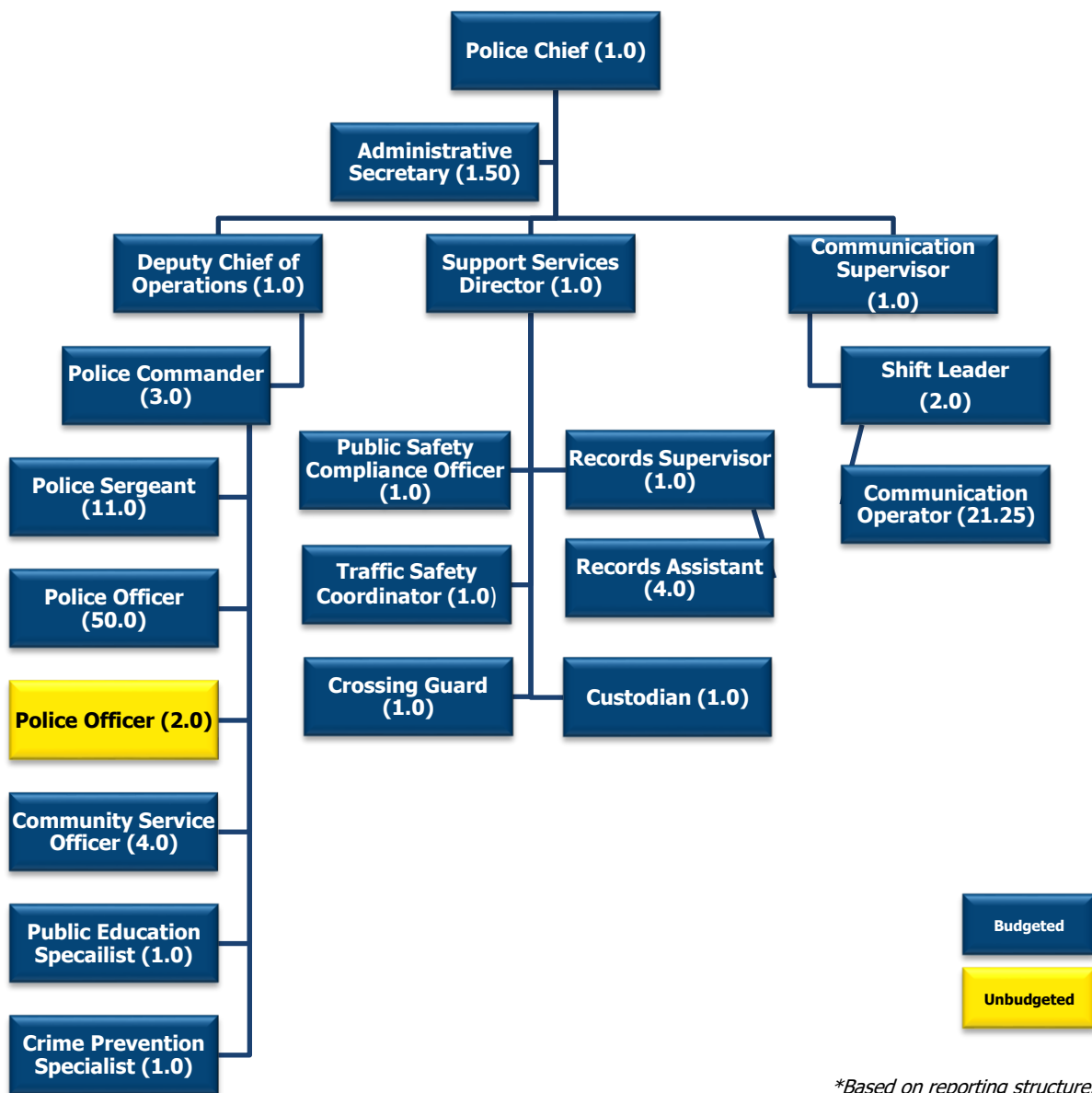
POLICE DEPARTMENT

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 three divisions: Operations, Support Services and Communications.

Departmental Structure*:



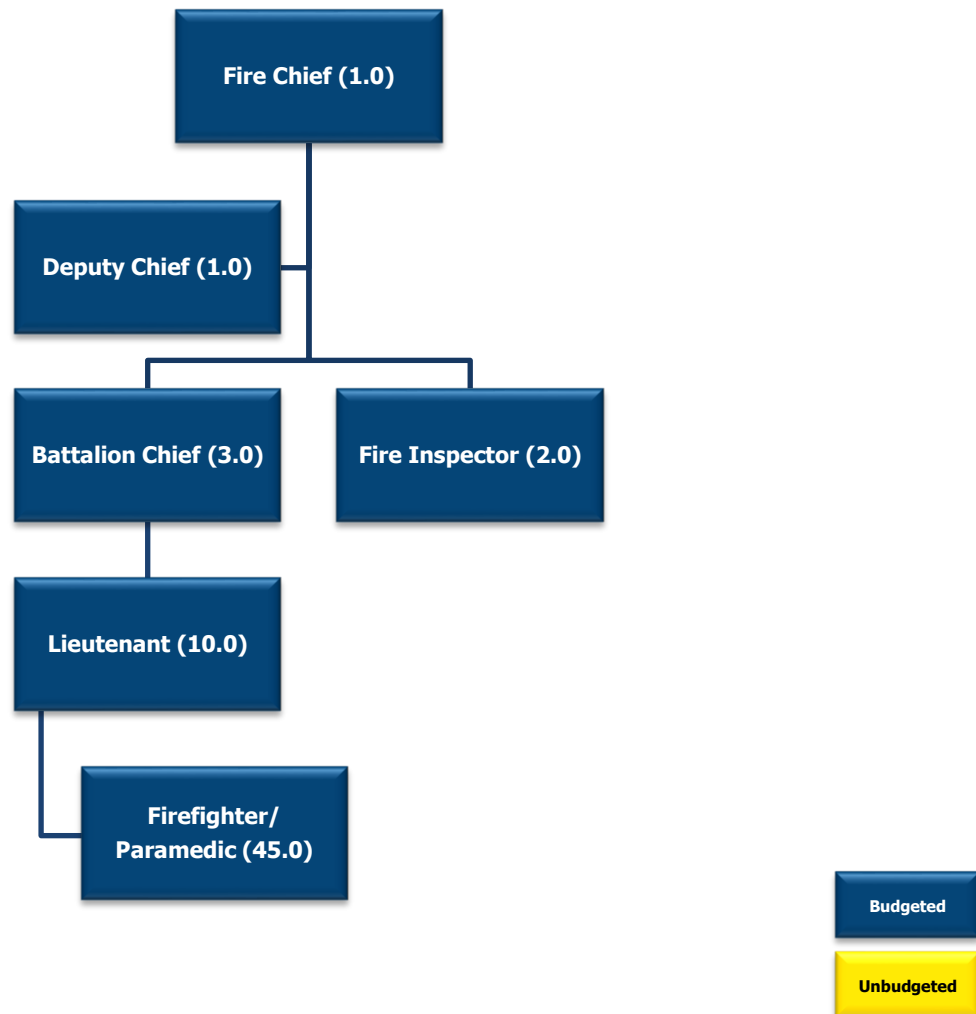
*Based on reporting structure.

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 three stations, the Department provides 24-hour fire, rescue and EMS services. The GFD's headquarters station is located at 4580 Old Grand Avenue, with a second station located at 6581 Dada Drive. A third station was completed in October 2021 at 5330 Manchester Drive. The Department serves over 30,000 Gurnee residents, as well as an additional 30,000 residents of the Warren-Waukegan Fire Protection District through a contract. In 2021, the Gurnee Fire Department responded to a total of 7,227 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*:



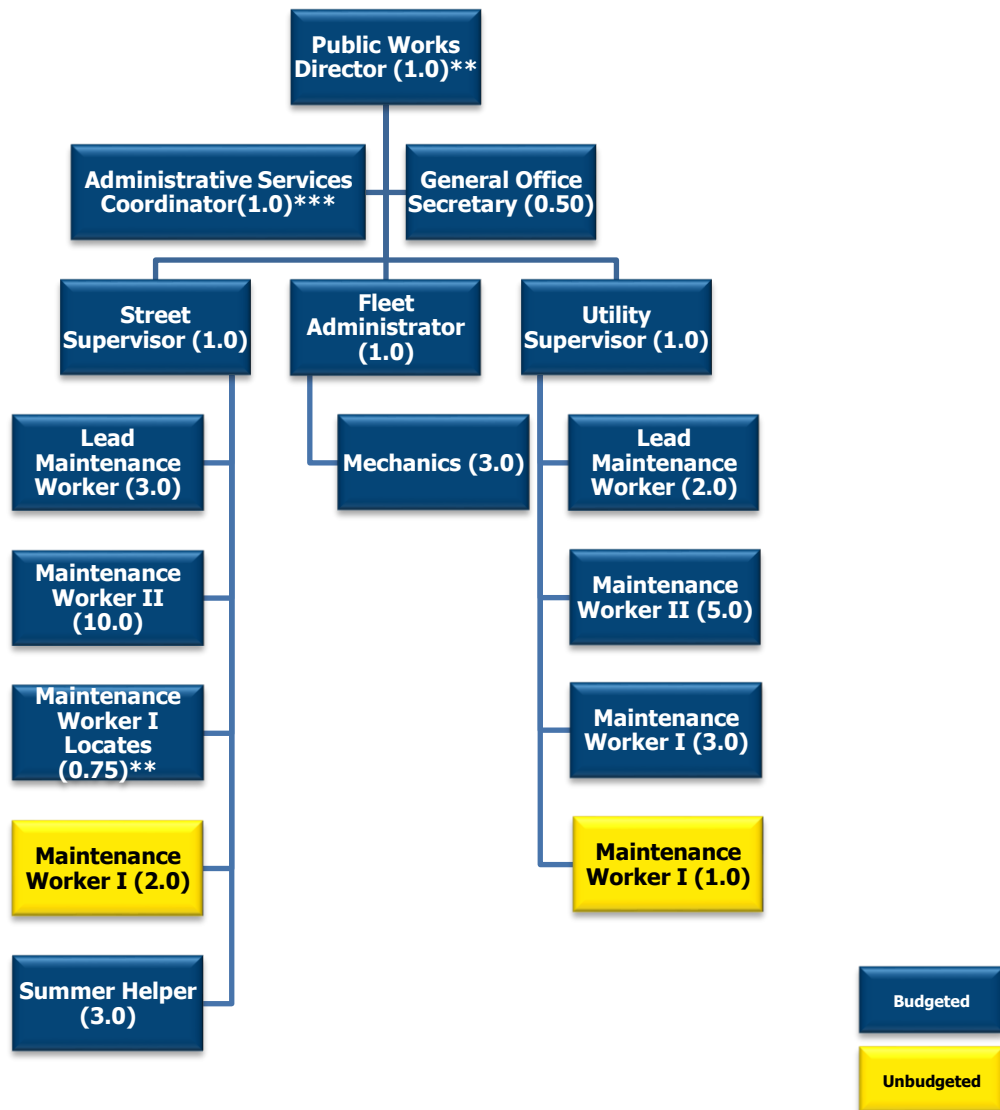
**Based on reporting structure.*

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.*

*** Public Works Director is split 0.50 to Streets and 0.50 to Utility.*

****The Administrative Services Coordinator is split 0.50 Streets and 0.50 Utility.*

This Page was Left Blank Intentionally



SECTION III – STRATEGIC PLAN

This Page was Left Blank Intentionally

OVERVIEW

PURPOSE & OBJECTIVE

Strategic planning is a process that helps leaders examine the current state of the organization, determine a desired future state, establish priorities and define a set of actions to achieve specific outcomes. In late-2007, the Village of Gurnee embarked on an initiative to create a formalized strategic plan to establish establishing a sound base for future financial and non-financial decision-making. 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.

In 2015 the Village embarked on a strategic plan update. 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. The 2017-2021 Strategic Plan was formally adopted in May 2016. It was the catalyst for innovation in departments, improvements in public safety, expansion of pedestrian facilities and enhancements to infrastructure.

With a vast majority of the Initiatives under each Key Performance Area accomplished in the 2017-2021 Strategic Plan accomplish, the Village started a second strategic plan update in December 2021. The update took seven months and resulted in the 2023-2026 Strategic Plan. The plan was adopted in October 2022 and consists of six strategic priorities which are the issues of greatest importance to the Village of Gurnee over the next three years. Each priority includes a set of desired outcomes, key outcome indicators and performance targets describing expected results and how the results will be measured. The plan also includes strategic initiatives and action steps that will be undertaken to achieve the targeted outcomes.

2023-2026 STRATEGIC PLAN DEVELOPMENT PROCESS

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

Operating Review, Stakeholder Engagement:

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

Assessing the environment included:

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

Community Survey Results:

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

KEY TAKEAWAYS:

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

Internal Survey Results:

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

KEY TAKEAWAYS:

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

Focus Group Results:

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

KEY TAKEAWAYS:

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

All Stakeholders:

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

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

Village Board Retreat:

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

The group engaged in an extended discussion regarding the value proposition and its relationship to the culture. It was generally agreed that customer intimacy reflects much of the current approach. Operational

excellence has been important and will continue to be important for operational stability; therefore, customer intimacy was determined to be the primary value proposition with operational excellence as a secondary focus.

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

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

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

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

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

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

Following the development of Action Steps for each Strategic Initiative, the final Strategic Plan document was developed. The Plan was formally adopted by the Village Board on November 14, 2022. The complete plan can be found at:

<https://www.gurnee.il.us/government/transparency-portal/plans-goals/strategic-plan>

The following page are excerpts from the 2023-2026 Strategic Plan that outlined the Village's Vision, Mission and Values, as well as the six Strategic Priorities and associated Outcomes, Key Outcome Indicators and Targets.



OUR VISION

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



OUR 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.



OUR VALUES

Customer Focused

- Treat all with courtesy and respect
- Fairness and consistency in all our interactions
- Conduct all our business in a transparent manner

Leadership

- Take accountability for our actions
- Conduct ourselves with honesty and integrity
- Support personal development and growth

Progressive

- Forward thinking and creative in what we do
- Embrace change that improves our services
- Open to learning and new ways of thinking

Collaborative

- Facilitate partnerships that improve community and service
- Promote a team-oriented culture
- Share power and credit

Stewardship

- Demonstrate fiscal responsibility
- Maintain the integrity of Village assets
- Preserve Village traditions

STRATEGIC PRIORITY 1

Fiscal Sustainability



OUTCOME

Reduced reliance on the Big Three

KEY OUTCOME INDICATOR

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

TARGET

Big Three share of overall taxes reduced 5% by 2025

OUTCOME

Cost effective operations

KEY OUTCOME INDICATOR

Cycle time reductions, efficiency improvements, cost reductions

TARGET

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

OUTCOME

Successful business retention and attraction

KEY OUTCOME INDICATOR

Revenue and employment generation, variety of goods and services

TARGET

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

STRATEGIC INITIATIVES

1.1. Develop fiscal growth and redevelopment strategy

1.2. Develop and implement a New Business Attraction Plan

1.3. Formalize a business retention program

1.4. Create new strategy for operational effectiveness and efficiencies

STRATEGIC PRIORITY 2

Well-Maintained Infrastructure



OUTCOME

Current infrastructure quality maintained

KEY OUTCOME INDICATOR

Condition rating changes, replacement schedule compliance

TARGET

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

OUTCOME

Infrastructure that meets community needs

KEY OUTCOME INDICATOR

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

TARGET

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

OUTCOME

Infrastructure meets key standards and mandates

KEY OUTCOME INDICATOR

Monitor the number of standards/mandates met

TARGET

Increase number of new standards met within the next 3 years

STRATEGIC INITIATIVES

2.1. Develop annual Capital Plan for pavement improvements

2.2. Develop Village Utility Reliability Plan

2.3. Update Pedestrian Improvement Plan

2.4. Perform a comprehensive Standards and Mandate assessment

STRATEGIC PRIORITY 3

Effective Communication



OUTCOME

A well-informed community

KEY OUTCOME INDICATOR

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

TARGET

>90% say they feel Village communicates well

OUTCOME

A community that trusts the Village

KEY OUTCOME INDICATOR

of educational communication items deployed, positive survey results

TARGET

>90% say they trust the Village

OUTCOME

An engaged community

KEY OUTCOME INDICATOR

of engagement events, # of impressions per social media post

TARGET

Increase # of engagements by 10% from 2023-2026

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

STRATEGIC INITIATIVES

3.1. Conduct resident satisfaction survey

3.2. Create interdepartmental communications team structure

3.3. Develop data-driven communications program

3.4. Develop constituent service program

STRATEGIC PRIORITY 4

A Stable, Well-Trained Workforce



OUTCOME

Improved workforce diversity

KEY OUTCOME INDICATOR

Diversity of workforce

TARGET

20% of new hires 2023-2026 are diverse

OUTCOME

Well-trained workforce

KEY OUTCOME INDICATOR

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

TARGET

75% of all employees meet training targets by 2025

OUTCOME

Stable workforce

KEY OUTCOME INDICATOR

Staffing targets met, turnover rate reduced

TARGET

Department specific succession plan in every department by 2024

STRATEGIC INITIATIVES

4.1. Update and implement compensation and non-compensation plan

4.2. Increase training opportunities for operational effectiveness

4.3. Implement professional development pathways for management positions

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

STRATEGIC PRIORITY 5

A Safe Community



OUTCOME

The capacity to meet community safety expectations

OUTCOME

Increased feeling of safety in the community

OUTCOME

Major incident preparedness

KEY OUTCOME INDICATOR

vacant positions, reduce the time to fill vacancies

TARGET

95% of budgeted public safety positions filled by 2024

KEY OUTCOME INDICATOR

Increased # of units and programs, positive feedback results

TARGET

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

KEY OUTCOME INDICATOR

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

TARGET

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

STRATEGIC INITIATIVES

5.1. Create a Public Safety Recruitment and Retention Plan

5.2. Develop public safety community engagement program

5.3. Create stakeholder relationship strategy

5.4. Update comprehensive Major Incident Training Plan

STRATEGIC PRIORITY 6

Lifestyle Vitality



Outcome

Improved community connectedness

Key outcome indicator

of community events, # of neighborhood events

Target

Increase # of annual community events by 3 between 2023-2026

Increase annual block permits by 10% annually 2023-2026

Outcome

Vibrant small business community

Key outcome indicator

Increase in small business/community connectedness

Target

Increase by 3 in small business events and programs by 2025

Outcome

Demonstrated commitment to diversity

Key outcome indicator

Increase in workforce diversity, increase in Board/Commission diversity

Target

>70% indicating Village's commitment to diversity is evident

>10% increase in diverse candidates appointed to Board or Commissions 2023-2026

STRATEGIC INITIATIVES

6.1. Develop small business/community partnership program

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

6.3. Develop relationship with regional multi-cultural agencies

6.4. Create opportunities for community engagement around strategic priorities

This Page was Left Blank Intentionally



SECTION IV – BUDGET PROCESS & STRUCTURE

This Page was Left Blank Intentionally

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

- 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

- 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.
- 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 Workshop(s) and 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. In FY 2022/2023 the Village updated its Strategic Plan. The 2023 – 2026 Strategic Plan includes Strategic Initiatives, Action Steps, Measures of Success, Key Outcome Indicators and Targets.
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 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. Annual Comprehensive Financial Report Basis of Accounting: With the exceptions noted below, the **Annual Budget** is prepared on a basis consistent with generally accepted accounting principles (GAAP).

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

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

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

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

intended to pay for themselves. The Golf Fund, Water & Sewer Funds and Fleet Service Fund are included in this grouping.

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

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.
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	Health Insurance Fund	231	Accounts for expenditures related to the Village Health, Dental, Life Insurance and wellness program.
		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
Health Insurance (231)	Administration (10150)	Manages the Village's Health & Wellness program
Fleet Services Fund (233)	Public Works (75200)	Manages the Village's vehicle & equipment fleet

ACCOUNT NUMBERS

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

Organization Code – Object Code

11040100-413001

Organization Code

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

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

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

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

Object Code

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

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

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

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

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

LONG RANGE FINANCIAL GOALS

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

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

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

Services to our constituents will increase while personnel counts will be optimized. The fiscal year budget includes an overall increase of 4.25 budgeted FTE's. These changes are targeted to Public Safety and succession planning primarily. Overall authorized personnel includes 7.00 unbudgeted positions. These positions allow the Village to bring on personnel just prior to retirements to allow for job shadowing and training if necessary without exceeding the authorized level in the Annual Budget.

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

LONG RANGE FINANCIAL POLICIES

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

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

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

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

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

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

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

Financial Reserve Policy: It is the policy of the Village of Gurnee to maintain unassigned fund balance in the General Fund of 60-65% of the subsequent year's budgeted expenditures less transfers out. It is also the policy of the Village to assign a portion of Fund Balance in the amount of debt service payment for general obligations, alternate revenue source and governmental debt for the following year. These funds may be assigned in either the General Fund or the Debt Service Fund.

Unassigned fund balance will be reviewed annually during the budget process. Should the unassigned fund balance for the General Fund balance drop below 60%, the Village Board will be notified with a plan to bring the balance back into compliance. Balances in excess of the recommended cash flow commitment may be transferred to support future capital projects or obligations.

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

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

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

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

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



SECTION V – EXECUTIVE OVERVIEW

This Page was Left Blank Intentionally

EXECUTIVE OVERVIEW

The Village of Gurnee's Fiscal Year (FY) 2023/2024 budget of \$92.5 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.

Figure 5-1

Proposed Revenues and Expenditures by Fund			
Fund	Proposed Revenues FY 23/ 24	Proposed Expenditures FY 23/ 24	Net Surplus / (Deficit)
All Funds	\$91,964,579	\$92,519,141	(\$554,562)
Governmental Funds	\$57,922,023	\$62,652,423	(\$4,730,400)
110 - General Fund	49,086,397	49,086,397	-
121 - 911 Fund	1,505,126	1,505,126	-
122 - Motor Fuel Tax Fund	1,402,000	2,000,000	(598,000)
123 - Impact Fee Fund	-	150,000	(150,000)
124 - PD Restricted Revenue Fund	153,500	325,500	(172,000)
131 - Capital Improvement Fund	5,775,000	9,585,400	(3,810,400)
Proprietary Funds	\$18,314,600	\$20,987,176	(\$2,672,576)
211 - Golf Course Fund	58,000	25,000	33,000
221 - Water & Sewer Operating Fund	9,596,200	7,685,741	(2,792,041)
223 - Water & Sewer Capital Fund	50,000	4,752,500	-
231 - Health Insurance Fund	5,380,500	5,380,500	-
233 - Fleet Services Fund	3,229,900	3,143,435	86,465
Fiduciary Funds	\$14,852,456	\$7,081,250	\$7,771,206
307 - Police Pension Fund	8,459,668	4,264,000	4,195,668
308 - Fire Pension Fund	6,392,788	2,817,250	3,575,538
Agency Funds	\$875,500	\$1,798,292	(\$922,792)
411 - NLCC-ETSB	875,500	1,798,292	(922,792)

Fiscal Year 2023/2024 projected revenues are \$91.9 million, while projected expenditures are \$92.5 million including inter-fund transfers. On an all funds basis, a \$555 thousand planned deficit is projected. The planned deficit is a purposeful spend-down of fund balance mainly in the Capital Improvement Fund and Water & Sewer Capital Fund to address capital infrastructure projects.

The projected May 1, 2023 General Fund balance is \$30.5 million, which is 69.9% of FY 2023/2024 expenditures less transfers. The General Fund balance as of April 30, 2024 is projected to remain at \$30.5 million. The fund balance remains 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 equal 60-65% of the subsequent fiscal year's expenditures less transfers.

The FY 2023/2024 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 \$598 thousand in the Motor Fuel Tax Fund, \$150 thousand in the Impact Fee Fund, \$172 thousand on the Police Restricted Revenue Fund, \$3.8 million in the Capital Improvement Fund and \$2.8 million in Water & Sewer Capital 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 \$923 thousand in fund balance 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.

During 2022 the Village updated its Strategic Plan. The 2017-2021 Strategic Plan was the catalyst for innovation in departments, improvements in public safety, expansion of pedestrian facilities and enhancements to infrastructure to name a few. The 2023-2026 Strategic Plan further builds upon this progress through twenty-four Strategic Initiatives that focus on the priorities of Fiscal Sustainability, Well-Maintained Infrastructure, Effective Communication, a Stable, Well-Trained Workforce, a Safety Community and Lifestyle Vitality. The Annual Budget provides the resources needed to convert these initiatives into reality. This includes keeping public safety and capital improvements at the forefront while preparing for future retirements in key positions. Funding to replace roads and water infrastructure, as well as strategic personnel additions are highlights of the Village's commitment to improving community infrastructure and public safety services. The FY 2023/2024 Capital Improvement budget which totals \$17.2 million in improvements includes \$7.9 million on the transportation system, \$3.6 million on the water & sewer system, \$2.2 million on vehicles & equipment \$1.8 million on technology, \$1.4 million on buildings & improvement and \$300 thousand on stormwater management. More information on the FY 2023/2024 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, 2024 the General Fund is projected to have a fund balance of \$30.5 million, the Motor Fuel Tax Fund is projected to be at \$1.0 million, the Impact Fee Fund balance is projected to be \$127 thousand, the Capital Fund balance is projected at \$3.2 million, the combined Water & Sewer Operating and Water & Sewer Capital Fund balance is projected at \$4.2 million and the NLCC-ETSB is projected at \$869 thousand.

The following chart illustrates revenues and expenditures by category since FY 2020/2021.

Figure 5-1a

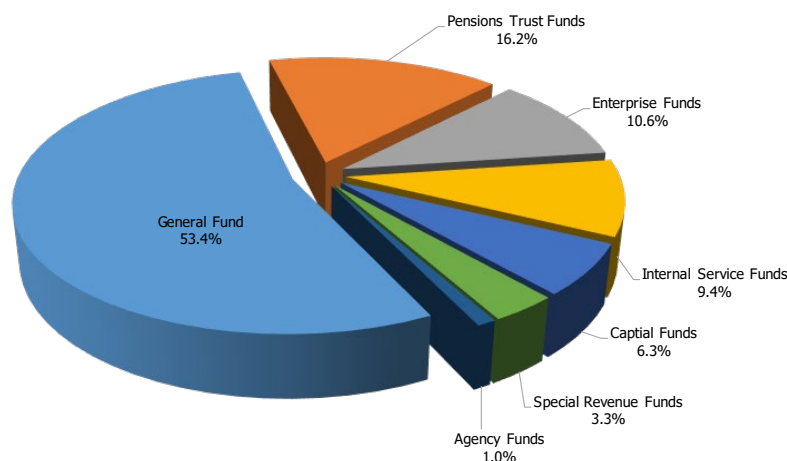
Summary of Revenues and Expenditures by Category - All Funds							
Category	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$42,194,197	\$7,135,561	(\$7,468,122)	\$866,360	(\$554,562)	\$6,913,559	7.4%
Total Revenues	\$87,767,481	\$75,886,394	\$87,055,065	\$91,821,113	\$91,964,579	\$4,909,514	105.6%
30 - Major Revenues	27,393,399	39,780,088	36,284,292	39,965,000	39,720,000	3,435,708	109.5%
31 - Taxes	1,949,967	2,163,180	2,135,000	2,134,119	2,107,450	(27,550)	98.7%
32 - Licenses & Permits	1,166,591	1,085,465	1,295,000	1,195,100	1,395,000	100,000	107.7%
33 - Intergovernmental	5,652,832	6,428,428	6,935,716	6,247,374	4,397,086	(2,538,630)	63.4%
34 - Charges for Services	15,939,934	17,687,063	16,712,390	18,260,153	19,241,587	2,529,197	115.1%
35 - Fines & Forfeitures	1,604,734	1,593,416	1,818,000	1,294,600	1,357,000	(461,000)	74.6%
36 - Invests & Contribs	38,299,918	(1,614,197)	13,170,377	13,882,477	15,890,456	2,720,079	120.7%
39 - Other Sources	(4,239,896)	8,762,950	8,704,290	8,842,290	7,856,000	(848,290)	90.3%
Total Expenditures	\$45,573,284	\$68,750,833	\$94,523,187	\$90,954,753	\$92,519,141	(\$2,004,045)	97.9%
41 - Salaries & Wages	27,197,531	29,589,352	31,963,759	32,021,773	34,936,959	2,973,200	109.3%
42 - Employee Benefits	7,095,791	12,727,655	12,974,834	13,793,585	14,363,890	1,389,056	110.7%
43 - Prof & Tech Services	1,679,097	1,658,853	1,997,945	1,849,290	2,049,455	51,510	102.6%
44 - Contractual Services	8,442,599	6,903,677	12,035,323	10,923,999	12,159,093	123,770	101.0%
45 - Other Cont. Services	1,842,082	1,989,627	2,942,195	2,598,888	3,122,996	180,801	106.1%
46 - Supplies	1,272,158	1,765,764	2,242,125	2,368,237	2,694,560	452,435	120.2%
47 - Capital	3,653,724	5,041,993	12,430,590	9,178,592	11,142,716	(1,287,874)	89.6%
48 - Debt Service	217,007	418,774	5,919,454	5,920,985	564,248	(5,355,206)	9.5%
49 - Other Financing Uses	(5,826,704)	8,655,138	12,016,962	12,299,403	11,485,225	(531,737)	95.6%

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 2020/2021 and FY 2021/2022 actual, FY 2022/2023 budget and year end forecast and FY 2023/2024 budget.

Figure 5-2

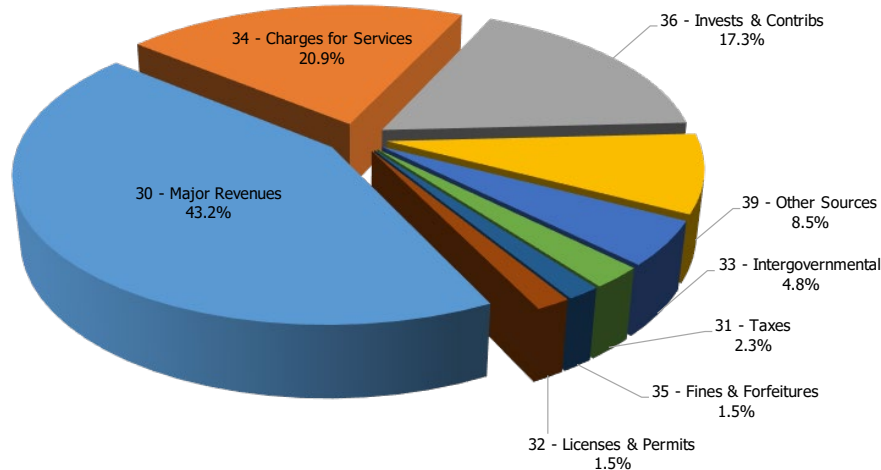
Total Revenues by Fund							
Fund	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Year End Forecast	FY 23/24 Budget	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
Total All Funds	\$87,767,481	\$75,886,394	\$87,055,065	\$91,821,113	\$91,964,579	\$4,909,514	105.6%
Governmental Funds							
General Fund	\$37,674,852	\$49,625,935	\$46,257,818	\$50,334,553	\$49,086,397	2,828,579	106.1%
110 - General Fund	37,674,852	49,625,935	46,257,818	50,334,553	49,086,397	2,828,579	106.1%
Special Revenue Funds	\$2,686,531	\$2,754,781	\$3,606,280	\$2,836,804	\$3,060,626	(\$545,654)	84.9%
121 - 911 Fund	404,509	672,921	1,741,336	860,460	1,505,126	(236,210)	86.4%
122 - Motor Fuel Tax Fund	2,242,331	1,981,468	1,604,744	1,743,744	1,402,000	(202,744)	87.4%
123 - Impact Fee Fund	14	11	100	9,100	-	(100)	0.0%
124 - PD Restricted Revenue Fund	39,677	100,381	260,100	223,500	153,500	(106,600)	59.0%
Capital Funds	\$8,117,577	\$13,390,651	\$5,792,000	\$6,399,146	\$5,775,000	(\$17,000)	99.7%
131 - Capital Improvement Fund	8,117,577	13,390,651	5,792,000	6,399,146	5,775,000	(17,000)	99.7%
Debt Service Funds	\$24,475	\$0	\$0	\$0	\$0	\$0	N/A
141 - Bond Fund	(16,575)	-	-	-	-	-	N/A
142 - Special Service Area #2	41,050	-	-	-	-	-	N/A
Proprietary Funds							
Enterprise Funds	(\$900,363)	\$9,950,807	\$9,622,700	\$9,716,343	\$9,704,200	\$81,500	100.8%
211 - Golf Course Fund	177,900	57,409	50,200	63,000	58,000	7,800	115.5%
221 - Water & Sewer Operating Fund	8,796,941	9,797,893	9,462,500	9,603,343	9,596,200	133,700	101.4%
223 - Water & Sewer Capital Fund	(9,875,203)	95,505	110,000	50,000	50,000	(60,000)	45.5%
Internal Service Funds	\$2,300,343	\$1,589,382	\$7,964,290	\$8,719,290	\$8,610,400	\$646,110	108.1%
231 - Health Insurance Fund	-	-	4,323,100	5,078,100	5,380,500	1,057,400	124.5%
233 - Fleet Services Fund	2,300,343	1,589,382	3,641,190	3,641,190	3,229,900	(411,290)	88.7%
Fiduciary Funds							
Pensions Trust Funds	\$36,958,840	(\$2,333,791)	\$12,936,477	\$12,936,477	\$14,852,456	\$1,915,979	114.8%
307 - Police Pension Fund	22,709,189	(2,132,244)	8,158,742	8,158,742	8,459,668	300,926	103.7%
308 - Fire Pension Fund	14,249,651	(201,546)	4,777,735	4,777,735	6,392,788	1,615,053	133.8%
Agency Funds	\$905,226	\$908,629	\$875,500	\$878,500	\$875,500	\$0	100.0%
411 - NLCC-ETSB	905,226	908,629	875,500	878,500	875,500	-	100.0%



FY 2022/2023 revenues across all funds are forecasted to exceed budget by \$4.8 million, primarily due to changes in legislation subjecting internet transactions to sales tax based on the destination of the product. This allows the Village to collect state shared and home rule sales tax on these transactions. The overage is primarily found in the General Fund and Capital Improvement Fund. In the General Fund, Major Revenues which include Sales Tax, Home Rule Sales Tax, Use Tax, Amusement Tax, Hotel Tax, Food & Beverage Tax and Income Tax will exceed budget by \$3.1 million. The increase in the Capital Fund is a result of Home Rules Sales Tax exceeding budget estimates by \$600 thousand. This surplus will be used to supplement the FY 2023/2024 capital improvement program.

The FY 2023/2024 revenue budget is \$92.0 million, which is \$4.9 million higher than the FY 2022/2023 budget of \$87.1 million. This includes inter-fund transfers for Health Insurance and Fleet Services as well as capital. The General, Capital Improvement, 911 and Motor Fuel Tax Funds are the Village's largest Governmental Funds and account for 62.8% of all projected revenues. The General Fund is increasing 6.1% or \$2.8 million due to increases in Major Revenues and Charges for Services. The Capital Improvement Fund is decreasing 0.3% or \$17 thousand due primarily to less grant funding and no budgeted transfer from the General Fund. The Village is expected to transfer \$2 million from FY 2022/2023 surpluses from the General Fund to the Capital Improvement Fund and therefore can forego the budgeted transfer. The 911 Fund is decreasing 13.6% or \$236 thousand due to the timing of capital improvements to the Village's 911 center. The Motor Fuel Tax Fund is decreasing 12.6% or \$203 thousand due to the expiration of the Rebuild Illinois grant program.

Total Revenues by Category - All Funds							
Category	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$87,767,481	\$75,886,394	\$87,055,065	\$91,821,113	\$91,964,579	\$4,909,514	105.6%
30 - Major Revenues	27,393,399	39,780,088	36,284,292	39,965,000	39,720,000	3,435,708	109.5%
31 - Taxes	1,949,967	2,163,180	2,135,000	2,134,119	2,107,450	(27,550)	98.7%
32 - Licenses & Permits	1,166,591	1,085,465	1,295,000	1,195,100	1,395,000	100,000	107.7%
33 - Intergovernmental	5,652,832	6,428,428	6,935,716	6,247,374	4,397,086	(2,538,630)	63.4%
34 - Charges for Services	15,939,934	17,687,063	16,712,390	18,260,153	19,241,587	2,529,197	115.1%
35 - Fines & Forfeitures	1,604,734	1,593,416	1,818,000	1,294,600	1,357,000	(461,000)	74.6%
36 - Invests & Contribs	38,299,918	(1,614,197)	13,170,377	13,882,477	15,890,456	2,720,079	120.7%
39 - Other Sources	(4,239,896)	8,762,950	8,704,290	8,842,290	7,856,000	(848,290)	90.3%

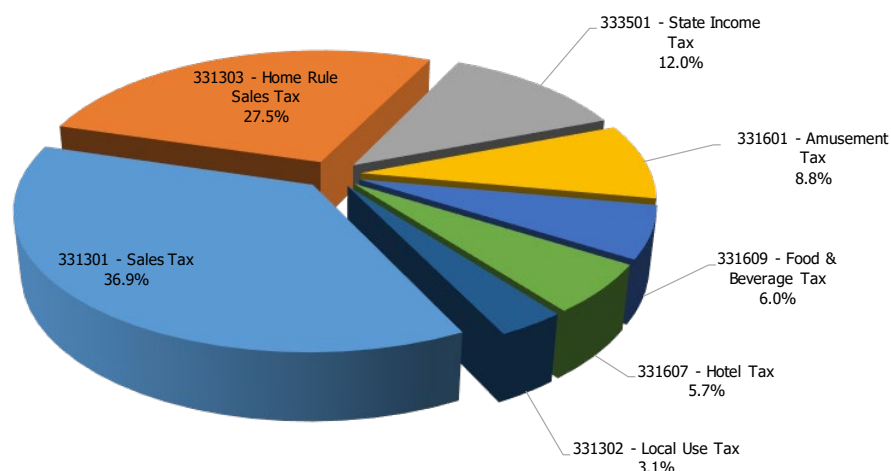


30 – Major Revenues: Major Revenues are comprised of the Villages largest sources of revenue in the General Fund and Capital Improvement Fund. These include Sales Tax, Use Tax, Home Rule Sales Tax, Amusement Tax, Hotel Tax, Food & Beverage Tax and State Income Tax. These revenues account for

approximately 70% of General Fund revenues and 43% 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. Starting with the June 2021 receipts, new sales tax laws require out of state retailers with no physical presence in Illinois to charge sales tax based on the destination rate (where the product is shipped to), and out of state retailers with a presence in Illinois, such as a warehouse or distribution center, to collect and remit sales tax based on the origin (where the order was placed) of the sale including any applicable Home Rule Sales Tax rate. The Village of Gurnee is highly dependent upon sales taxes since it eliminated its property tax levy in 2000 in exchange for a 0.50% Home Rule Sales Tax. The elimination of a relatively inelastic revenue source for an elastic revenue source has supported Village operations while reducing the tax burden on residents. The downside of this arrangement is that during times of economic downturn, such as the COVID-19 pandemic, revenue decreases yet demand for services does not. Effective January 1, 2015 the Village's Home Rule Sales Tax rate increased by 0.50% to 1.00% total. The additional 0.50% has been dedicated, by ordinance, to Village infrastructure improvements and capital assets and is shown as revenue in the Capital Improvement Fund. Effective May 1, 2018 the Village increased the Hotel Tax from 5% to 6% and Amusement Tax from 3% to 4%.

Figure 5-3a

Total Major Revenues by Type - All Funds							
Type	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total Major Revenues	27,393,399	\$39,780,088	\$36,284,292	\$39,965,000	\$39,720,000	\$3,435,708	109.5%
331301 - Sales Tax	11,519,797	14,877,064	13,775,000	14,800,000	14,650,000	875,000	106.4%
331302 - Local Use Tax	1,407,871	1,201,734	1,175,000	1,235,000	1,250,000	75,000	106.4%
331303 - Home Rule Sales Tax	7,643,393	10,756,988	9,800,000	11,030,000	10,920,000	1,120,000	111.4%
331601 - Amusement Tax	801,273	3,527,375	3,600,000	3,400,000	3,500,000	(100,000)	97.2%
331607 - Hotel Tax	726,119	2,134,872	1,800,000	2,250,000	2,250,000	450,000	125.0%
331609 - Food & Beverage Tax	1,496,286	2,365,385	2,130,000	2,500,000	2,400,000	270,000	112.7%
333501 - State Income Tax	3,798,660	4,916,670	4,004,292	4,750,000	4,750,000	745,708	118.6%



FY 2022/2023 Review

Major Revenues are expected to finish the year 10.1% or \$3.7 million over budget. All revenues in this category, with the exception of Amusement Tax, are projected to exceed the FY 2022/2023 budget amounts. The most notable positive variances include Home Rule Sales Tax (+\$1.2 million), Sales Tax (+\$1.0 million), Income Tax (+\$746 thousand), Hotel Tax (+\$450 thousand) and Food & Beverage Tax (+\$370 thousand). Amusement Tax is the only Major Revenues projected to finish under budget (-\$200 thousand). This can be attributed to changes in events held at Six Flags following the summer operating

season and season pass pricing. Most notably, the Holiday in the Park event was cancelled for the 2022 season.

FY 2023/2024 Summary

Major Revenues are up 9.5% or \$3.4 million versus the FY 2022/2023 budget. Sales Tax (+\$875 thousand) and Home Rule Sales Tax (+\$1.1 million) are the largest increases due to changes in the taxation of internet transactions. Internet transactions previously untaxed or subject to only Local Use Tax are now taxed at the local rate, including any Home Rule rate, based on the destination of the transaction. For Example, certain purchases on Amazon that are delivered to a Gurnee address are now subject to Gurnee sales tax. Other Major Revenues are budgeted at more normal pre-pandemic levels.

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

FY 2022/2023 Review

Taxes category across all Village Funds is expected to finish 0.1% or \$1 thousand under budget. Road & Bridge Tax is expected to finish \$91 thousand under budget, but Resort Tax and Telecommunications Tax are expected to finish \$80 thousand and \$10 thousand over budget respectively.

FY 2023/2024 Summary

Taxes are down 1.3% or \$28 thousand compared to the FY 2022/2023 budget. Negative variances in Road & Bridge Taxes (-\$50 thousand) and Telecomm Maintenance Fee (-\$40 thousand) are partially offset by an increase in Resort Tax (+\$82 thousand). Great Wolf Lodge is the only entity in the Village subject to Resort Tax.

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 2022/2023 Review

FY 2022/2023 Licenses and Permits across all funds are expected to finish 7.7% or \$100 thousand under budget largely due to the timing of one time fees related to development which were collected at the end of the prior year.

FY 2023/2024 Summary

Licenses and Permits are up 7.7% or \$100 thousand due to building permit and other related permitting fees related to several anticipated developments.

33 - Intergovernmental Revenue: Intergovernmental Revenue includes payments received from the State of Illinois such as the Village's share of motor fuel tax and corporate personal property replacement tax. Reimbursement from the Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB) for 911 related purchases made through the Village's 121 – 911 Fund is also considered an intergovernmental revenue.

FY 2022/2023 Review

Intergovernmental Revenue is projected to end FY 2021/2022 under budget by 9.9% or \$688 thousand due primarily to the JETSB Contribution – Gurnee revenue line in the 121 – 911 Fund and Grant revenue

line in the 131 – Capital Improvement Fund. As capital projects in the 121 – 911 Fund were delayed, expenditures were not made. As a result, off-setting reimbursement transfers from the NLCC-ETSB were not necessary. This reduction in Intergovernmental Revenues is also reflected in the 411 – NLCC-ETSB fund as a reduction in expenditures mainly in the 47 – Capital category. Grant revenue in the 131 - Capital Fund is funding for a fire related grant that the Village did not receive.

FY 2023/2024 Summary

The Intergovernmental category is projected to decrease 36.6% or \$2.5 million. The decrease is primarily related to grant revenue from the American Rescue Plan Act (ARPA) grant (-\$2.1 million) received in equal parts over the last two fiscal years in the 110 – General Fund, expiration of the Rebuild Illinois capital program (-\$345 thousand) from the State of Illinois in the 122 – Motor Fuel Tax Fund, and less reimbursements from the 411 – NLCC-ETSB Fund in the 121 – 911 Fund (-\$236 thousand).

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. The Village's water and sewer rates remained unchanged in FY 2021/2022 and FY 2022/2023, a 3.5% increase is proposed for FY 2023/2024.

FY 2022/2023 Review

Across all funds Charges for Service are expected to finish 9.3% or \$1.5 million over budget primarily due to employee premiums for health insurance being split out in the 231 – Health Insurance Fund (+\$755 thousand), greater than anticipated Ambulance fees related to the Ground Emergency Medical Transport (GEMT) program (+\$475 thousand), and Misc. Other Charges due to proceeds from a settlement of a State initiated lawsuit for prior year's food & beverage taxes.

FY 2023/2024 Summary

Total Village-wide Charges for Services category is expected to increase 15.1% or \$2.5 million in FY 2023/2024. This increase is mainly the result of budgeting for employee portion of insurance premiums (+\$817 thousand) in the 231 – Health Insurance Fund, increasing the budget for GEMT fees (+\$525 thousand) in the 110 – General Fund, splitting out revenues for external fuel sales (+\$265 thousand) in the 233 – Fleet Services Fund and increasing the school resource officer charge (+\$338 thousand) in the 110 – General Fund as the discounted rate to schools for the services during the pandemic expires.

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 2022/2023 Review

Fines and Forfeitures are expected to finish the year 28.8% or \$523 thousand behind budget. This is primarily due to red light enforcement revenues (-\$440 thousand). During the fiscal year the Village and the vendor upgraded the technology used at the intersections and has experienced extended periods of down time as the technology is adjusted to maximize effectiveness and permitting from IDOT is being processed.

FY 2023/2024 Summary

The FY 2023/2024 budget is decreasing 25.4% or \$461 thousand compared to the FY 2022/2023 budget. This is primarily due to red light enforcement-related fines due to the issues mentioned previously. It is difficult to predict when the IDOT permitting will occur and therefore the Village is budgeting conservatively. Revenue from these enforcement efforts have been reduced based on prior year actuals.

36 – Investments & Contributions: Investment Income is mainly located in the Police & Fire Pension Funds. In recent years these Funds have consolidated investment activity into a statewide fund for each. Investments and fiduciary responsibilities now fall upon the elected boards for each consolidated Fund. Outside of these funds, Investment Income is generated from investing the Village's idle cash balances in securities that allow for the highest return possible without sacrificing safety. 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.

FY 2022/2023 Review

Investments & Contributions is expected to finish 5.4% or \$712 thousand over budget due to higher than anticipated investment income in commingled/ savings and investment accounts due to rising interest rates.

FY 2023/2024 Summary

FY 2023/2024 reflects a 20.7% or \$2.7 million increase compared to the FY 2022/2023 budget. The increase is primarily due to greater investment income in the Pension Funds and Village Operating Funds (+\$2.2 million). Interest rates are expected to continue to increase before stabilizing at the end of the fiscal year. The Annual Required Contribution (ARC) as determined by an independent actuary for the Police & Fire Pension Funds decreased 25.7% or \$520,555 from \$2,024,393 to \$1,503,838 for Police, and decreased 15.6% or \$304,777 from \$1,951,275 to \$1,646,498 for Fire. The decrease in both ARC's is due primarily to better than expected investment returns over the past five years. The Village continues to conservatively fund its pension obligations and the FY 2023/2024 budget includes a 3.0% increase on the FY 2022/2023 contributions. For the Police Pension, this results in a contribution of \$2,709,668, overfunding the ARC by \$1,205,830. For the Fire Pension, this results in a contribution of \$2,267,788, overfunding the ARC by \$621,290.

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 2022/2023 Review

FY 2022/2023 is forecasted to end the year 1.6% or \$138 thousand over budget due to greater than anticipated reimbursements from damage to Village property (+\$63 thousand), workers compensation reimbursements (+\$50 thousand) and sale of assets (+\$25 thousand).

FY 2023/2024 Summary

FY 2023/2024 is decreasing 9.7% or \$848 thousand. The majority of this decrease is the result of lower interfund transfer amounts for vehicles & equipment from 131 – Capital Improvement Fund (-\$378 thousand) and 223 – Water & Sewer Capital (-\$314 thousand) to the 233 – Fleet Services Fund. The Village is expected to transfer \$2 million from FY 2022/2023 surpluses from the General Fund to the Capital Improvement Fund and therefore can forego the budgeted transfer made in FY 2022/2023 (-\$500 thousand).

EXPENDITURE SUMMARY

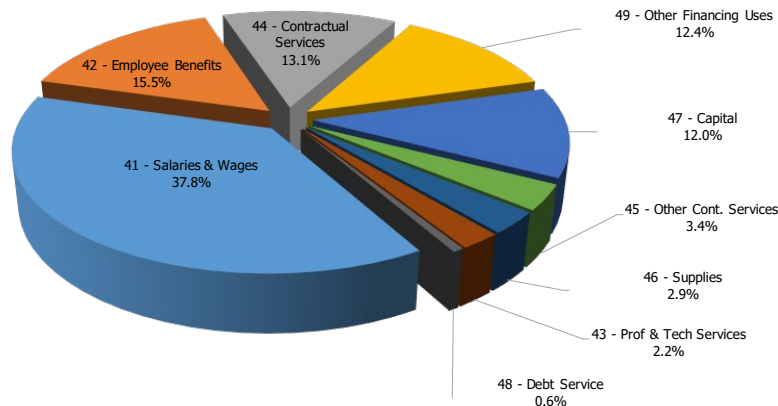
As mentioned in the *Revenue Summary*, the budget is prepared on a fund basis. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The allocation of the financial resources across funds is as follows:

Figure 5-4

Total Expenditures by Fund							
Fund	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Funds	\$52,365,378	\$70,197,069	\$94,523,187	\$90,904,753	\$92,519,141	(\$2,004,045)	97.9%
Governmental Funds							
General Fund	\$38,195,374	\$45,415,713	\$46,257,818	\$46,576,776	\$49,086,397	\$2,828,579	106.1%
110 - General Fund	38,195,374	45,415,713	46,257,818	46,576,776	49,086,397	2,828,579	106.1%
Special Revenue Funds	\$2,140,383	\$2,074,995	\$4,462,336	\$3,412,957	\$3,980,626	(\$481,710)	89.2%
121 - 911 Fund	399,836	560,179	1,741,336	860,460	1,505,126	(236,210)	86.4%
122 - Motor Fuel Tax Fund	1,347,149	1,347,149	2,345,000	2,188,496	2,000,000	(345,000)	85.3%
123 - Impact Fee Fund	350,000	150,000	150,000	150,000	150,000	-	100.0%
124 - PD Restricted Revenue Fund	43,399	17,668	226,000	214,000	325,500	99,500	144.0%
Capital Funds	\$6,842,173	\$5,258,126	\$15,009,315	\$13,882,453	\$9,585,400	(\$5,423,915)	63.9%
131 - Capital Improvement Fund	6,842,173	5,258,126	15,009,315	13,882,453	9,585,400	(5,423,915)	63.9%
Debt Service Funds	\$48,199	\$0	\$0	\$0	\$0	\$0	N/A
141 - Bond Fund	-	-	-	-	-	-	N/A
142 - Special Service Area #2	48,199	-	-	-	-	-	N/A
Proprietary Funds							
Enterprise Funds	(\$2,198,649)	\$8,923,265	\$12,550,440	\$10,763,101	\$12,463,241	(\$87,198)	99.3%
211 - Golf Course Fund	68,480	21,142	50,000	-	25,000	(25,000)	50.0%
221 - Water & Sewer Operating Fund	(3,831,698)	8,530,520	7,211,940	7,152,101	7,685,741	473,802	106.6%
223 - Water & Sewer Capital Fund	1,564,569	371,603	5,288,500	3,611,000	4,752,500	(536,000)	89.9%
Internal Service Funds	\$1,607,954	\$1,851,002	\$7,962,252	\$8,899,006	8,523,935	\$561,683	107.1%
231 - Health Insurance Fund	-	-	4,323,100	5,170,332	5,380,500	1,057,400	124.5%
233 - Fleet Services Fund	1,607,954	1,851,002	3,639,152	3,728,674	3,143,435	(495,717)	86.4%
Fiduciary Funds							
Pensions Trust Funds	\$5,280,492	\$6,000,997	\$6,174,850	\$6,174,850	\$7,081,250	\$906,400	114.7%
307 - Police Pension Fund	3,215,233	3,907,459	3,730,000	3,730,000	4,264,000	534,000	114.3%
308 - Fire Pension Fund	2,065,259	2,093,539	2,444,850	2,444,850	2,817,250	372,400	115.2%
Agency Funds	\$449,452	\$672,971	\$2,106,176	\$1,195,609	\$1,798,292	(\$307,884)	85.4%
411 - NLCC-ETSB	449,452	672,971	2,106,176	1,195,609	1,798,292	(307,884)	85.4%

The Village is projecting \$92.5 million in expenditures for FY 2023/2024, including inter-fund transfers. The funds with the highest expenditures are the 110 – General Fund and 131 – Capital Improvement Fund. 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							
	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$45,573,284	\$68,750,833	\$94,523,187	\$90,904,753	\$92,519,141	(\$2,004,045)	97.9%
41 - Salaries & Wages	27,197,531	29,589,352	31,963,759	32,021,773	34,936,959	2,973,200	109.3%
42 - Employee Benefits	7,095,791	12,727,655	12,974,834	13,793,585	14,363,890	1,389,056	110.7%
43 - Prof & Tech Services	1,679,097	1,658,853	1,997,945	1,849,290	2,049,455	51,510	102.6%
44 - Contractual Services	8,442,599	6,903,677	12,035,323	10,923,999	12,159,093	123,770	101.0%
45 - Other Cont. Services	1,842,082	1,989,627	2,942,195	2,598,888	3,122,996	180,801	106.1%
46 - Supplies	1,272,158	1,765,764	2,242,125	2,368,237	2,694,560	452,435	120.2%
47 - Capital	3,653,724	5,041,993	12,430,590	9,128,592	11,142,716	(1,287,874)	89.6%
48 - Debt Service	217,007	418,774	5,919,454	5,920,985	564,248	(5,355,206)	9.5%
49 - Other Financing Uses	(5,826,704)	8,655,138	12,016,962	12,299,403	11,485,225	(531,737)	95.6%



Costs associated with personnel including Salaries & Wages and Employee Benefits account for 53.3% of the overall expenditures in the FY 2023/2024 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. Personnel in the Administration, Community Development Departments, Fire Prevention Bureau and Public Works Department are covered by one of two Local 150 Midwest Operating Engineers contracts. The Fraternal Order of Police and Illinois Council of Police contracts that cover sworn positions expire on April 30, 2023. The ICOPs contract that covers Communications Operators expires April 30, 2024. Both Local 150 Midwest Operating Engineer contracts expire on April 30, 2025. Within the Fire Department, the International Association of Firefighters (IAFF) covers Firefighters/Paramedics and Fire Lieutenants. The International Association of Firefighters contract will expire on April 30, 2027. Wage adjustments are tied to the Chicago-Naperville-Elgin 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 2023/2024 Review

Salaries and Wages is expected to finish 0.2% or \$58 thousand over budget due to increased overtime, most notably within the Police and Fire Departments. During the year the Departments had a number of retirements which required overtime for shift coverage and training of new employees.

FY 2023/2024 Summary

Across all funds, Salaries & Wages is budgeted to increase by 9.3% or \$3.0 million. The category is increasing due to additional service pensions, inflation and market adjusted wages, overtime needed for shift coverage and training and the addition of 4.25 FTE's of budget personnel. This includes the addition of a Network Administrator in Information Systems in anticipation of a retirement, two Police Sergeants to address future span of control changes, a Public Safety Compliance Officer to address new State mandates related to law enforcement and a part-time Maintenance Worker dedicated to utility locates. Unless otherwise specified by collective bargaining agreements, the Village assumed a 3.00% 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 budgeted positions are filled 100% of the time during the fiscal year. In reality, unanticipated 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.

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 2023 IMRF employer contribution rate is 8.30% compared to 9.80% in 2022. 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, 2023. The funding level increased from 83.2% to 89.8% for police and increased from 79.3% to 85.2% for fire.

FY 2022/2023 Review

Employee Benefits are expected to finish 6.3% or \$819 thousand over budget. This is due primarily to moving employee insurance contributions out of the expense account and into a separate revenue account. This is reflected in the 34 – Charges for Service category in the revenue section.

FY 2023/2024 Summary

The FY 2023/2024 budget is increasing 10.7% or \$1.4 million primarily due to the aforementioned change in employee premiums, increased medical insurance and pension contributions.

The Annual Required Contribution (ARC) as determined by an independent actuary for the Police & Fire Pension Funds decreased 25.7% or \$520,555 from \$2,024,393 to \$1,503,838 for Police, and decreased

15.6% or \$304,777 from \$1,951,275 to \$1,646,498 for Fire. The decrease in both ARC's is due primarily to better than expected investment returns over the past five years. The Village continues to conservatively fund its pension obligations and the FY 2022/2023 budget includes a 3.0% increase on the FY 2022/2023 contributions. For the Police Pension, this results in a contribution of \$2,709,668, overfunding the ARC by \$1,205,830. For the Fire Pension, this results in a contribution of \$2,267,788, overfunding the ARC by \$621,290.

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 2022/2023 Review

Professional & Technical Services is expected to finish the year 7.4% or \$149 thousand under budget. The largest savings is found in the Engineering Consultant (-\$90 thousand) line items in the 131 – Capital Improvement Fund and collection fees for the red light camera program (-\$47 thousand). As mentioned in the revenue section several cameras are anticipated to be offline for an extended period of time, as such revenues are down and so too are the collection fees in this category.

FY 2023/2024 Summary

Across all funds, Professional & Technical Services are budgeted 2.6% or \$52 thousand higher in FY 2023/2024. The majority of this increase is in the Engineering Consultant line items in the 131 – Capital Improvement Fund (+\$46 thousand). FY 2023/2024 includes over five miles of roadway resurfacing. As such, technical assistance with plan design, soil testing, pavement quality control and inspection services are in greater demand due to the number of planned improvements. This category also includes increased personnel testing for Police and Fire (+\$40 thousand). The major decrease in this category is financial services as certain contracted work has been brought back in-house (-\$53 thousand).

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 2022/2023 Review

Contractual Services is expected to finish the year 9.2% or \$1.1 million under budget primarily due to the Street Surfacing Maintenance and pavement marking line items in the 131 – Capital Improvement Fund. Work on a portion of road to service the new Fire Station #3 was postponed in anticipation of receiving grant funds, this is included in the FY 2023/2024 budget.

FY 2023/2024 Summary

This category is increasing 1.0% or \$124 thousand. Increases in this category include leak detection for water mains, multiple seasonal Public Works contract increases and Cloud & Network Services line items increased as funding for managed cyber security services have been included. The expense has been allocated across all Village departments. Managed cyber security augments internal security efforts currently in place by adding 3rd party 24x7x365 threat detection, incident response and risk management services. Components of managed threat detection and response include network inspection, log monitoring/analysis and threat investigation. Risk management services include configuration vulnerability assessment and guided security remediation.

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 2022/2023 Review

Other Contracted Services is expected to finish the year 11.7% or \$343 thousand under budget due to the timing of improvements to the 911 Center. Both the 121 - 911 Fund and the 411 – NLCC-ETSB Funds are projected to end the fiscal year under budget in this category. Expenditures related to Radio System Maintenance and CAD Software Maintenance for example are anticipated to take place in FY 2023/2024 and therefore funding has been carried forward.

FY 2023/2024 Summary

Overall, the category is expected to increase 6.1% or \$181 thousand in FY 2023/2024. About half of this increase is in the 121 - 911 Fund and the 411 – NLCC-ETSB Funds. As mentioned earlier, projects originally anticipated to be completed in FY 2022/2023 were not. As such, funding has been included in the FY 2023/2024 budget to complete improvements. In addition, the 45 – Other Contracted Services category in the Police Department is increasing \$96 thousand. This is mainly the result of the Training & Schools line item. The bulk of this increase is anticipated costs related to sending entry-level hires to the Police Academy. New hires are required to attend state-mandated training before being certified as a Police Officer in the State of Illinois. Additional training includes taser, tactical response and command school.

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 2022/2023 Review

Supplies is expected to finish the year 5.6% or \$126 thousand over budget primarily due the purchase of fuel (+\$132 thousand). The price of fuel increased substantially during FY 2022/2023.

FY 2023/2024 Summary

Supplies are expected to increase 20.2% or \$452 thousand. Increased fuel costs account for \$130 thousand increase. The Village bids this volatile commodity on an annual basis to obtain the best pricing. The Village is in the final two years of a multi-year water meter reading upgrade. The FY 2023/2024 budget includes an additional \$171 thousand to finish this project a year ahead of schedule.

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 121 – 911 Fund, 122 – Motor Fuel Tax, 131 – Capital Improvement Fund, 223 – Water & Sewer Capital Fund and 233 – Fleet Services Fund. The Total Expenditure by Category – All Funds chart indicates this category is decreasing 10.4% or \$1.3 million. This is mainly related to a large watermain project in the previous year and less vehicle replacement needs. Capital projects are discussed in detail in *Section 7: Capital Improvement Budget Summary*.

48 – Debt Service: This category accounts for the Village's repayment of long-term debt. This includes principal, interest payments and bond trustee fees. As mentioned earlier, the Village has no outstanding

general obligation bonds. The Village does however have an Illinois Environmental Protection Agency (IEPA) loan that was used to partially fund the Knowles Road water tower. The Debt Service category is decreasing by \$5.4 million compared to FY 2022/2023. In FY 2022/2023 the Village paid-off the Fire Station #3 General Obligation Promissory note (loan) early using General Fund surpluses. The only remaining debt is the IEPA Loan. According to data from the Illinois Comptroller's Office, the Village has the lowest debt burden of any community with a population over 25,000.

49 - Other Financing Uses: Other Financing Uses includes transfers between funds as well as tax rebate programs and contingencies. The category is decreasing 4.4% or \$532 thousand compared to FY 2022/2023. Notable decreases include transfers to 233 – Fleet Services Fund for vehicles & equipment purchases is down \$676 thousand and there is no budgeted \$500 thousand transfer from the 110 – General Fund to the 131 – Capital Improvement Fund. The Village anticipates transferring \$2 million to the 131 – Capital Improvement Fund from 110 - General Fund surplus reserves and therefore can forego a budgeted transfer to fund the FY 2024/2025 capital program. Notable increases include \$240 thousand increase in the transfer to 231 – Health Insurance Fund for activity related to the Village's Health & Wellness program, and increases in tax rebate agreements to match anticipated revenues of \$400 thousand.

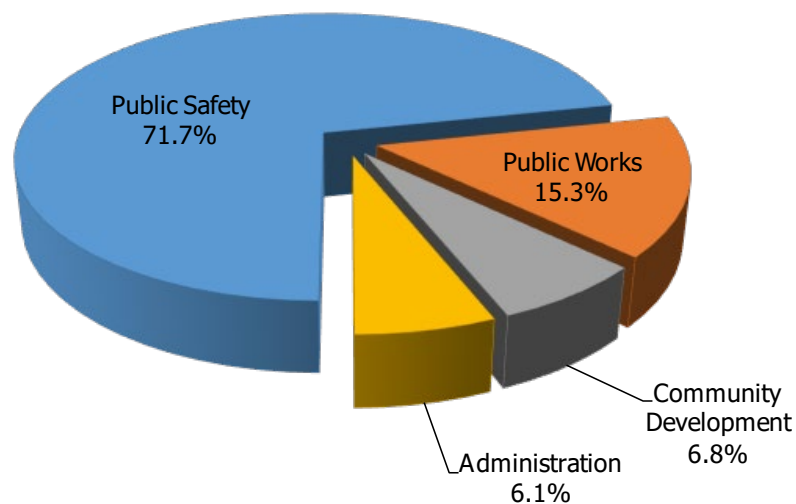
PERSONNEL HISTORY

The FY 2023/2024 budgeted headcount level is increasing to 238.80 full-time equivalents. The budget includes the addition of a Network Administrator in Information Systems, two Police Sergeants to address future span of control changes, a Public Safety Compliance Officer to address new State mandates related to law enforcement and a part-time Maintenance Worker dedicated to locates. The Network Administrator will be involved with design, implementation, administration, maintenance, security, and support for village enterprise systems. This will include management of the LAN/WAN environment, developing, managing and application of security practices, as well as installation of hardware and software. The position will also strengthen succession planning efforts.

A total of 7.0 full-time equivalents will remain authorized but unbudgeted to maintain continuity of services. These authorized positions may be used to bring on replacements prior to pending retirements, move contracted services in-house or allow for a potential promotion throughout the fiscal year.

Figure 5-6

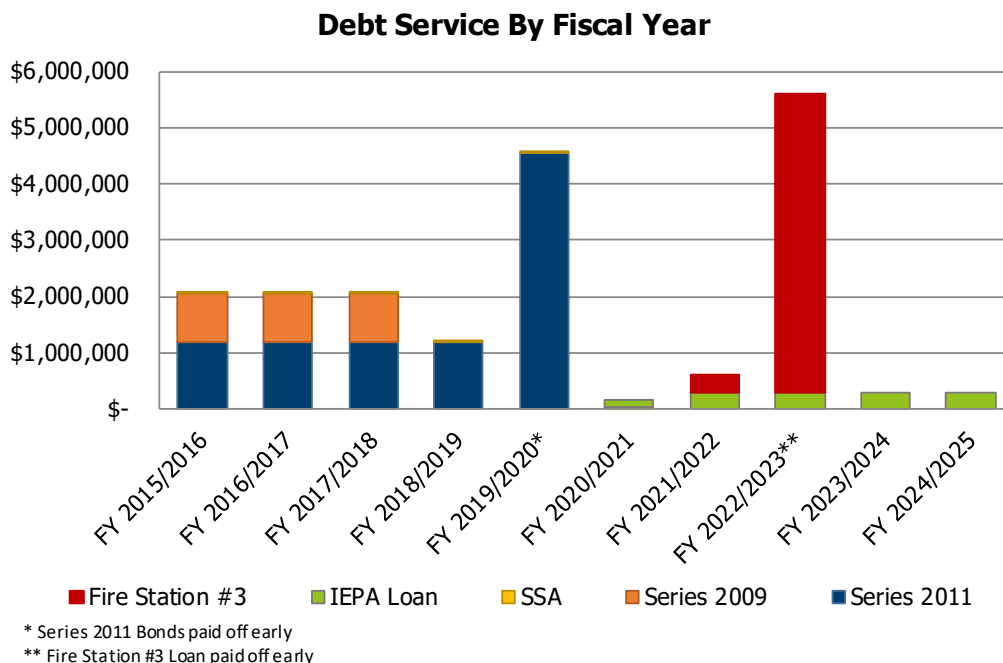
Full-Time Equivalents by Department/Division	FY 21/22			FY 22/23			FY 23/24			Budgeted Change
	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	
Village-Wide FTE's	223.95	12.07	236.02	234.55	8.00	242.55	238.80	7.00	245.80	▲ 4.25
Administration - 11010***	13.65	1.42	15.07	14.15	1.00	15.15	14.65	1.00	15.65	▲ 0.50
Administration - 1101010100	8.50	1.10	9.60	8.50	0.00	8.50	8.00	0.00	8.00	▼ -0.50
Information Systems - 11010200	5.15	0.32	5.47	5.65	1.00	6.65	6.65	1.00	7.65	▲ 1.00
Community Development - 11020***	12.00	3.65	15.65	15.30	2.00	17.30	16.30	1.00	17.30	▲ 1.00
Planning/Building Safety - 11020100	7.50	1.40	8.90	8.80	1.00	9.80	9.80	1.00	10.80	▲ 1.00
Engineering - 11020200	4.50	2.25	6.75	6.50	1.00	7.50	6.50	0.00	6.50	0.00
Police Department - 11040***	102.75	5.50	108.25	106.25	2.00	108.25	109.25	2.00	111.25	▲ 3.00
Administration - 11040100	79.50	4.50	84.00	82.00	2.00	84.00	85.00	2.00	87.00	▲ 3.00
Communications - 11040200	23.25	1.00	24.25	24.25	0.00	24.25	24.25	0.00	24.25	0.00
Fire Department - 11050***	62.00	0.00	62.00	63.00	0.00	63.00	62.00	0.00	62.00	▼ -1.00
Fire Department - 11050100	62.00	0.00	62.00	63.00	0.00	63.00	62.00	0.00	62.00	▼ -1.00
Public Works Department - 11075***	33.55	1.50	35.05	35.85	3.00	38.85	36.60	3.00	39.60	▲ 0.75
Streets - 11075100	17.02	0.00	17.02	18.02	2.00	20.02	18.50	2.00	20.50	▲ 0.48
Utility - 22175500	12.53	1.50	14.03	13.83	1.00	14.83	14.11	1.00	15.11	▲ 0.28
Vehicle Maintenance - 23375200	4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	0.00



The majority of Village personnel (71.7%) continue to be employed in Public Safety, followed by Public Works (15.3%), Community Development (6.8%) and Administration (6.1%).

DEBT POSITION

From time-to-time, the Village may use the issuance of long-term debt to further the Village's Capital Improvement Program. Long-term debt is used only for capital projects that cannot be financed from current revenue sources. The Village accounts for repayment of long-term debt in the Bond Fund, Special Service Area Fund and the Utility Fund. In FY 2019/2020 the Village took advantage of its strong financial position and paid off the Series 2011 debt service three years early. This saved \$260 thousand in interest fees and allowed the Village to become General Obligation Bonded Debt free. Another debt the Village paid off early was the Fire Station #3 General Promissory Note. The Village used FY 2021/2022 surplus to pay off the Fire Station #3 Promissory Note in full in October 2022. Paying off this loan early saved the Village \$940 thousand in interest compared to following the original repayment schedule. While the Village has no General Obligation Bonded Debt, it does have debt service related to a low-interest IEPA Loan to fund the construction of the Knowles Road water tower. The Village is paying additional principal to retire the debt in 10 years rather than the scheduled 20 years. The following chart depicts required future principal and interest payments.



According to the most recent data from the Illinois Comptroller's Office, the Village has the lowest debt burden of any municipality with a population over 25,000 and once the IEPA Loan is retired, the Village will be the largest debt free community in the State. The Village, as a home-rule community, adopted a *Debt Policy* that abides by the threshold set forth by State Statutes for non-home rule municipal limitation of the amount of debt that may be legally incurred. The limitation set by the Statute is 8.625% of the most recent Equalized Assessed Valuation (EAV) of the Real Estate in the corporate boundaries of the Village. As of December 15, 2019, the Village's ratio of General Obligation Bonded Debt to EAV was 0%. Having no General Obligation Bonded Debt is nearly unheard of in municipal government. 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 2023/2024 are projected to increase the Village's equity position by approximately \$916 thousand to \$179.2 million to start the fiscal year on May 1, 2023. The FY 2023/2024 budget includes a reduction of \$555 thousand in equity to \$178.6 million on April 30, 2024. The majority of this decrease is a result of a planned fund balance draw down in the 131 - Capital Improvement Fund and 223 - Water & Sewer Capital Fund. These projections are prepared on the budget basis and do not include adjustments required for reporting in the Annual Comprehensive Financial Report (ACFR).

Figure 5-8

Fund	Audited Fund Balance May 1, 2022	Proposed Transfer	Projected Surplus / (Deficit) FY 22/23	Projected Fund Balance May 1, 2023	Budget Revenues FY 23/24	Budget Expenditures FY 23/24	Budget Net Surplus / (Deficit) FY 23/24	Projected Fund Balance April 30, 2024
Total All Funds	\$178,250,907	\$0	916,361	\$179,167,268	\$91,964,579	\$92,519,141	(\$554,562)	\$178,612,705
110 - General Fund	31,199,420	(4,500,000)	(742,223)	30,457,197	49,086,397	49,086,397	-	30,457,197
121 - 911 Fund	181,226	-	0	181,226	1,505,126	1,505,126	-	181,226
122 - Motor Fuel Tax Fund	2,041,425	-	(444,752)	1,596,673	1,402,000	2,000,000	(598,000)	998,673
123 - Impact Fee Fund	417,828	-	(140,900)	276,928	-	150,000	(150,000)	126,928
124 - PD Restricted Revenue Fund	240,543	-	9,500	250,043	153,500	325,500	(172,000)	78,043
131 - Capital Improvement Fund	12,514,124	2,000,000	(5,483,307)	7,030,817	5,775,000	9,585,400	(3,810,400)	3,220,417
211 - Golf Course Fund	(2) 274,386	-	63,000	337,386	58,000	25,000	33,000	370,386
221 - Water & Sewer Operating Fund	(2) 6,087,822	2,000,000	890,242	6,978,064	9,596,200	7,685,741	(2,792,041)	4,186,022
223 - Water & Sewer Capital Fund	(2) -	-	-	-	50,000	4,752,500	-	-
231 - Health Insurance Fund	-	500,000	407,768	407,768	5,380,500	5,380,500	-	407,768
233 - Fleet Services Fund	262,061	-	(87,484)	174,577	3,229,900	3,143,435	86,465	261,042
307 - Police Pension Fund	(1) 71,411,016	-	4,428,742	75,839,758	8,459,668	4,264,000	4,195,668	80,035,426
308 - Fire Pension Fund	(1) 51,511,921	-	2,332,885	53,844,806	6,392,788	2,817,250	3,575,538	57,420,344
411 - NLCC-ETSB	2,109,135	-	(317,109)	1,792,026	875,500	1,798,292	(922,792)	869,234

(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 ACFR. A combined Unrestricted Net Position is displayed as Fund Balance in the Water & Sewer Fund, and the Golf Course Fund.

In conjunction with the Annual Budget process, the Village will consider transfers from the prior year's surpluses if any exists. Proposed transfers from the FY 2022/2023 anticipated surplus includes \$2 million to the 131 - Capital Improvement Fund for the FY 2024/2025 capital program, \$2 million to the 221 - Water & Sewer Operating Fund to offset the need for large rate increases in the short-term and \$500 thousand to the 231 - Health Insurance Fund to offset anticipated deficits and establish a reserve balance.

In accordance with the Village's adopted *General Corporate Fund Balance Policy*, an unreserved fund balance for the General Fund should equal 60-65% of the subsequent fiscal year's expenditures less transfers out. As a result, the Village must maintain an unreserved balance of approximately \$26.2 - \$28.4 million. Any amount below that requires Village Board notification and a plan of action, any amount above will be considered for transfer to fund future capital projects or other obligations. The projected May 1, 2023 General fund balance of \$30.5 million is 69.9% of FY 2023/2024 budgeted expenditures less transfers out. 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 122 - Motor Fuel Tax, 123 - Impact Fee, 124 - PD Restricted Revenue Fund, 131 - Capital Improvement, combined 221 - Water & Sewer Operating and 223 - Water & Sewer Capital Fund and the 411 - Northeast Lake County Consolidation Emergency Telephone Systems Board (NLCC-ETSB).

- The 122 - Motor Fuel Tax Fund has a \$598 thousand budgeted spend-down in fund balance to bolster the FY 2023/2024 street resurfacing/reconstruction program. The Village is using Rebuild Illinois funding, which is restricted to roadway improvements, for this purpose.

- In FY 2023/2024 a \$150 thousand transfer from the 123 - Impact Fee Fund to the Capital Improvement Fund has been budgeted to help fund drainage improvements.
- The 124 – PD Restricted Revenue Fund has a budgeted spend-down for equipment purchases consistent with the restrictions placed on the use of these funds.
- The 131 - Capital Improvement Fund has a \$3.8 million spend-down. This is a significant piece of the \$17.2 million capital plan. FY 2023/2024 Capital Improvement Fund expenditures are further detailed in *Section 7: Capital Improvement Budget Summary*.
- The combined 221 - Water & Sewer Operating Fund and 223 - Water & Sewer Capital Fund has a projected deficit of \$2.8 million. The combined deficit is a planned spend-down of available fund balance to help support infrastructure improvements including water main replacement on O'Plaine road. FY 2023/2024 Water & Sewer Capital Improvement Fund expenditures are further detailed in *Section 7: Capital Improvement Budget Summary*.
- The 411 - 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 \$923 thousand in fund balances to support capital related to public safety dispatching improvements. This includes \$600 thousand for the replacement of the Computer Aided Dispatch system in conjunction with a Lake County consortium and \$258 thousand for radio system improvements.



SECTION VI – BUDGET SUMMARY

This Page was Left Blank Intentionally

BUDGET SUMMARY

The Budget Summary section provides a thorough review of FY 2022/2023 year end estimates and FY 2023/2024 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 2023/2024. 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, 231 - Health Insurance 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

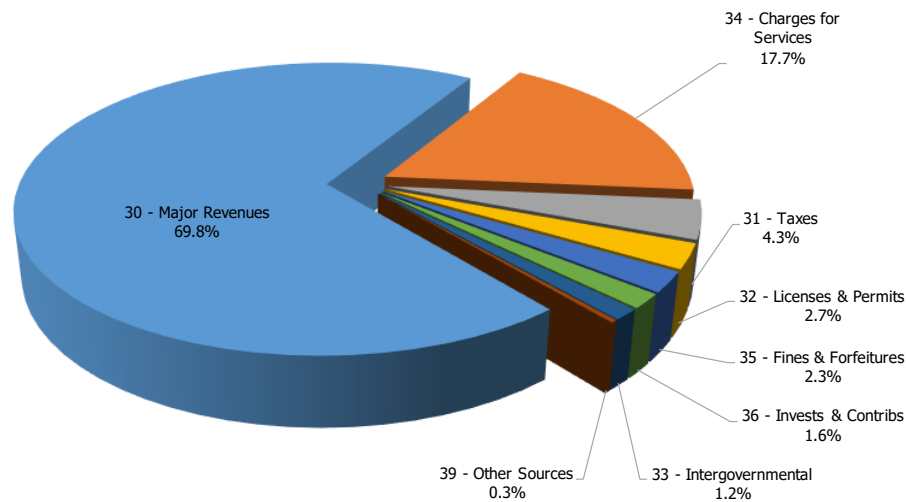
This section is a summary highlighting revenue changes from the prior fiscal year for the major categorical components of the General Fund. The FY 2023/2024 General Fund revenues are projected to be up 6.1% or \$2.8 million compared to FY 2022/2023. The majority of this increase is a result of the Major Revenues category, followed by Charges for Service and Investments & Contributions. Major Revenues consists of Sales Tax, Home Rule Sales Tax, Amusement Tax, Income Tax, Hotel Tax, Food & Beverage Tax, Use Tax, Telecommunications Tax and Building Permits. As noted in *Section V – Executive Overview*, these revenue sources are 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 up as Sales Tax and Home Rule Sales Tax are up \$1.4 million combined, as well as State Income Tax and Hotel Tax up \$1.2 million combined. Charges for Service is up due to the Fire Department's participation in the Ground Emergency Medical Transportation (GEMT) program and services such as the Police Department providing School Resources Officers (SROs) to local school districts. Last fiscal year was the first year of the GEMT program and therefore the Village budgeted very conservatively. FY 2023/2024 revenue estimates have been increased based on actual amounts collected over the prior fiscal year. Due to the pandemic, last fiscal year the Village only charged the school districts 50% of the SRO cost. In addition, in FY 2023/2024 one additional SRO has been assigned to the high school district. In FY 2023/2024 the full cost of a SRO is being charged. Licenses & Permits has been increased based on anticipated construction projects that impact General Building Permits and Fire, Police & Public Works Impact Fees. Intergovernmental Revenue is decreasing by \$1.9 million or 75.6% as the receipt of American Rescue Plan Act funding concluded in FY 2022/2023. The Investments & Contributions category is increasing by \$570 thousand primarily due to anticipated Interest Income.

The following table and chart illustrates the majority of the General Fund revenue is comprised of State & Local taxes. This includes Sales Tax, Home Rule Sales Tax, Use Tax, Amusement Tax, Hotel Tax and Food

& Beverage Tax that are included in the Major Revenues category. An additional analysis of these revenues is included in the following pages.

Figure 6-1

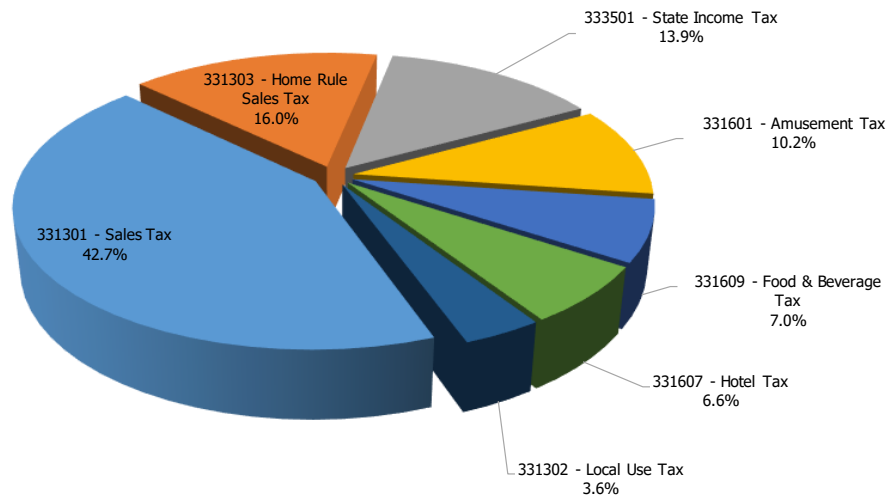
Total Revenues by Category 110 - General Fund							
Category	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total	\$37,674,852	\$49,625,935	\$46,257,818	\$50,334,553	\$49,086,397	\$2,828,579	106.1%
30 - Major Revenues	23,571,703	34,401,595	31,384,292	34,465,000	34,270,000	2,885,708	109.2%
31 - Taxes	1,908,919	2,163,180	2,135,000	2,134,119	2,107,450	(27,550)	98.7%
32 - Licenses & Permits	1,088,112	1,002,960	1,185,000	1,136,000	1,345,000	160,000	113.5%
33 - Intergovernmental	2,051,218	2,812,613	2,503,636	2,708,023	609,960	(1,893,676)	24.4%
34 - Charges for Services	7,194,614	8,144,311	7,329,890	8,049,810	8,710,987	1,381,097	118.8%
35 - Fines & Forfeitures	1,484,818	1,376,299	1,458,000	1,029,600	1,106,000	(352,000)	75.9%
36 - Invests & Contribs	318,868	(360,379)	217,000	662,000	787,000	570,000	362.7%
39 - Other Sources	56,600	85,356	45,000	150,000	150,000	105,000	333.3%



30 – Major Revenues: Major Revenues consists of Sales Tax, Home Rule Sales Tax, Local Use Tax, Amusement Tax, Hotel Tax, Food & Beverage Tax and Income Tax comprising 69.8% of General Fund revenue.

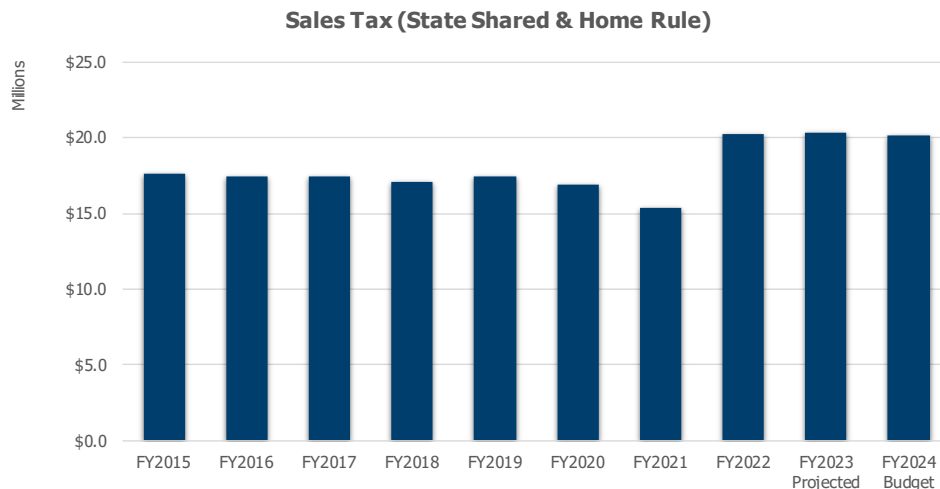
Figure 6-1a

Total Major Revenues by Type - General Fund							
Type	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total Major Revenues	\$23,571,703	\$34,401,595	\$31,384,292	\$34,465,000	\$34,270,000	\$2,885,708	109.2%
331301 - Sales Tax	11,519,797	14,877,064	13,775,000	14,800,000	14,650,000	875,000	106.4%
331303 - Home Rule Sales Tax	3,821,697	5,378,494	4,900,000	5,530,000	5,470,000	570,000	111.6%
331302 - Local Use Tax	1,407,871	1,201,734	1,175,000	1,235,000	1,250,000	75,000	106.4%
331601 - Amusement Tax	801,273	3,527,375	3,600,000	3,400,000	3,500,000	(100,000)	97.2%
331607 - Hotel Tax	726,119	2,134,872	1,800,000	2,250,000	2,250,000	450,000	125.0%
331609 - Food & Beverage Tax	1,496,286	2,365,385	2,130,000	2,500,000	2,400,000	270,000	112.7%
333501 - State Income Tax	3,798,660	4,916,670	4,004,292	4,750,000	4,750,000	745,708	118.6%



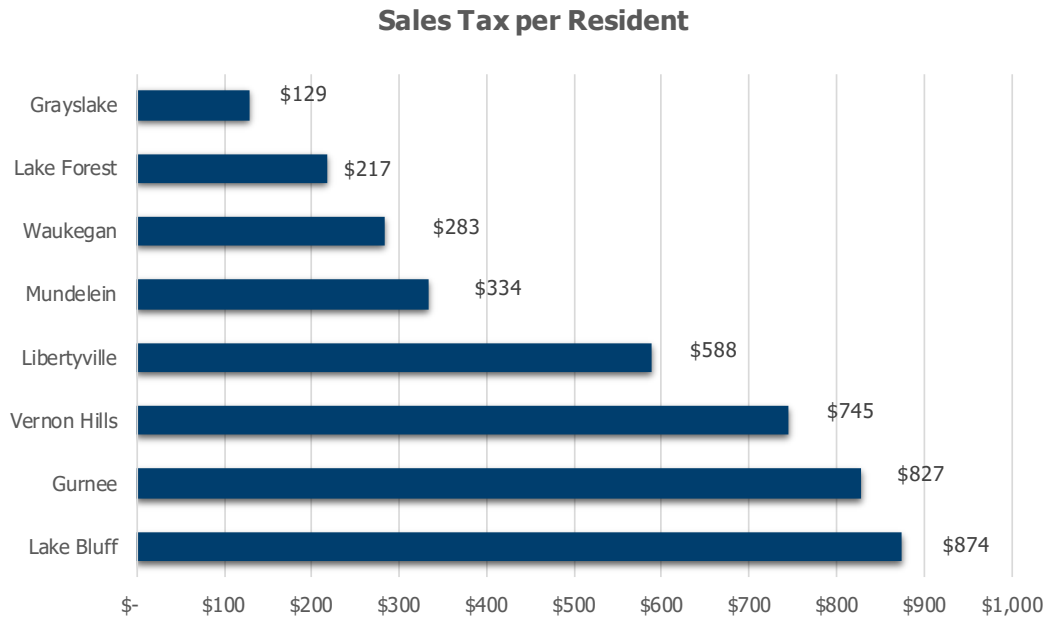
Sales Tax & Home Rule Sales Tax – Items except food, drugs and titled property are subject to an 8.00% Sales Tax in Gurnee. The 8.00% rate includes a 1.00% Home Rule Sales Tax, 6.25% State Tax and 0.75% Regional Transportation Tax. Sales taxes represent 42.7% of all General Fund revenues. The Village's largest sales tax producer is Gurnee Mills. According to data provided by the Illinois Department of Revenue: 31.1% 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; 11.9% to automotive & filling stations; 11.6% to drinking & eating places; 10.0% to food; 9.6% to apparel; 9.1% to agriculture; 8.3% to lumber, building & hardware; 6.7% to furniture & household; and 1.8% to manufacturers.

Forecasted FY 2022/2023 Sales Taxes (State Shared & Home Rule) are expected to end the year \$1.7 million over budget. This can be attributed to the new internet sales tax laws which require out of state retailers with no physical presence in Illinois to charge sales tax based on the destination rate (where the product is shipped to), and out of state retailers with a presence in Illinois, such as a warehouse or distribution center, to collect and remit sales tax based on the origin (where the order was placed) of the sale including any applicable Home Rule Sales Tax rate. Current reporting makes it difficult to determine the exact amount of increase related to the new law, but based on when the law took effect and the subsequent tax collections, staff is relatively confident better than half of the increase is from the new law.



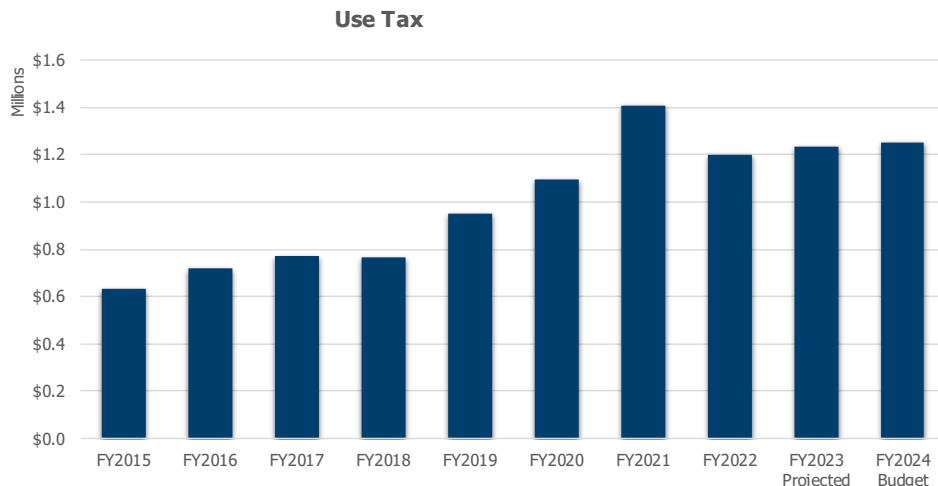
The FY 2023/2024 Sales Tax revenue budget is assumes revenue remains flat versus the prior fiscal year. Staff feels this is still a conservative estimate as better enforcement and understanding of the new legislation should result in greater receipts.

Comparative Sales: Of the communities represented below, Gurnee receives the second highest sales tax per resident. The Village has benefited from both its strong sales tax base and its ability to levy a home rule sales tax. Communities over 25,000 are considered to be "home rule" by the State of Illinois and thus have the option of levying such a tax. In order to provide a consistent comparison, the figures do not include home rule sales tax.

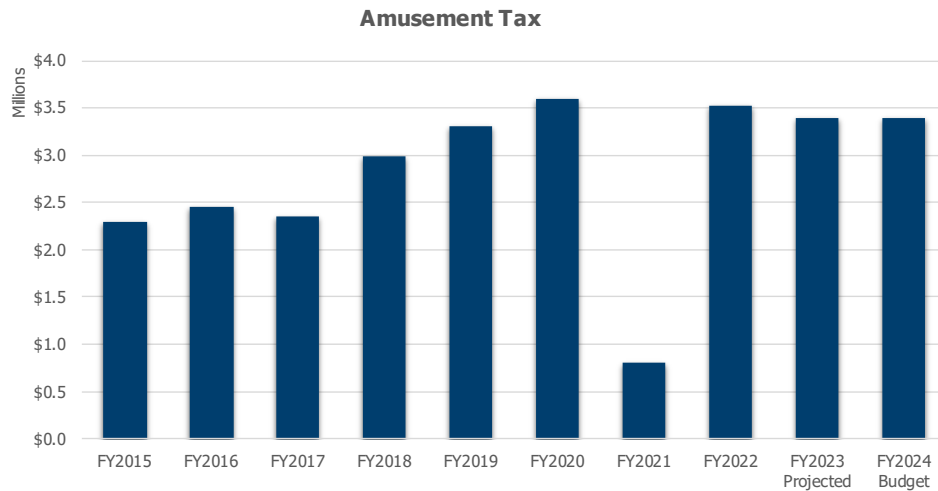


Source Illinois Department of Revenue Disbursements (State shared and Home Rule Sales Taxes collected in Calendar Year 2019)

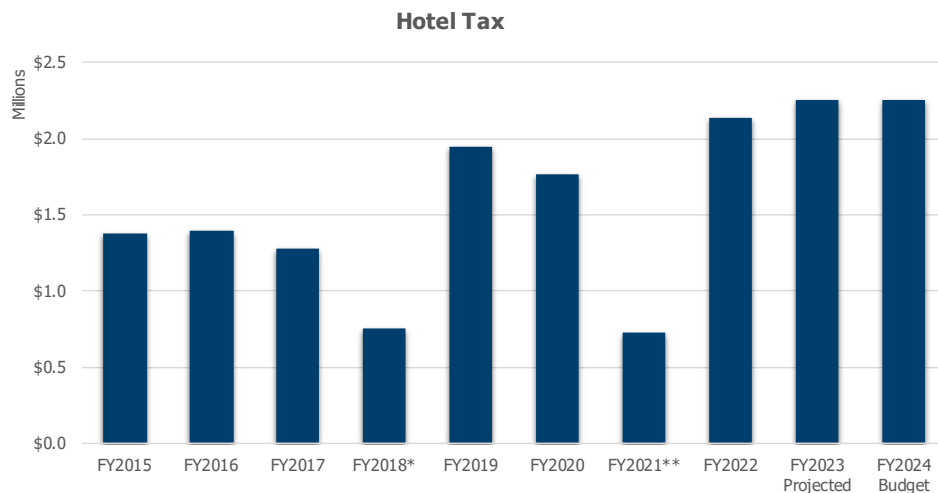
Use Tax - The Use Tax applies to the privilege of using tangible personal property purchased at retail from a retailer outside the State of Illinois. Use Tax rates are 6.25% for general merchandise and titled property and 1% for foods, drugs & medical appliances. Municipalities receive 16% of statewide 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 2022/2023 Use Taxes are over budget by 5.1% or \$60 thousand. The change in taxation laws for internet sales will reduce the amount of Use Tax collected as online retailers now paying actual sales tax previously paid Use Tax at a reduced rate and an entirely different distribution formula based on population. FY 2023/2024 Use Tax budget is \$1.3 million which is nearly flat compared to the FY 2022/2023 forecasted estimate and less than the Illinois Municipal League (IML) projection for FY 2023/2024 Use Tax receipts equal to \$41.00 per capita.



Amusement Tax – Effective May 1, 2018 the Village increased the tax from 3% to 4% on net amusement receipts within Village boundaries. Prior to this increase, Amusement Tax had not been adjusted in nearly 20 years. The largest Amusement Tax generator is Six Flags Great America. Forecasted FY 2022/2023 Amusement Taxes are 5.6% or \$200 thousand under budget. Six Flags Great America named a new CEO in November 2021. The CEO recommended several corporate changes including the elimination of the Holiday in the Park event which typically took place during the month of December. The elimination of this event negatively impacted Amusement Tax revenue. The FY 2023/2024 budget projects an increase of \$100 thousand over the year end estimate to \$3.5 million.



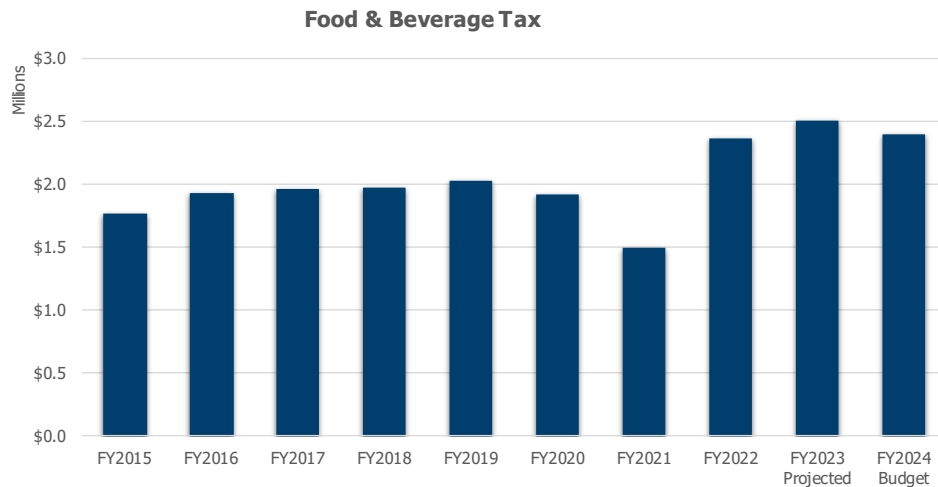
Hotel Tax - The Village's Hotel Tax increased from 5% to 6% effective May 1, 2018. In addition, Gurnee imposes a 2% Resort Tax. Great Wolf Lodge is the sole payer of the Resort Tax and per an economic incentive agreement receives a tax rebate from the Village for the entire Resort Tax and a portion of the Hotel Tax. Great Wolf Resorts, Inc. purchased the KeyLime Cove property in 2017 and subsequently closed it for a year during a \$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 2022 just over \$7.6 million has been rebated leaving \$14.3 million potential rebate remaining before hitting the maximum. Forecasted FY 2022/2023 Hotel Tax is 25.0% or \$450 thousand over budget. This is largely due to better than expected performance from the Village's largest hotel/resort taxpayer Great Wolf Lodge. The FY 2023/2024 budget has been held flat over the year end estimate.



*Key Lime Cove closed transitioning to Great Wolf Lodge

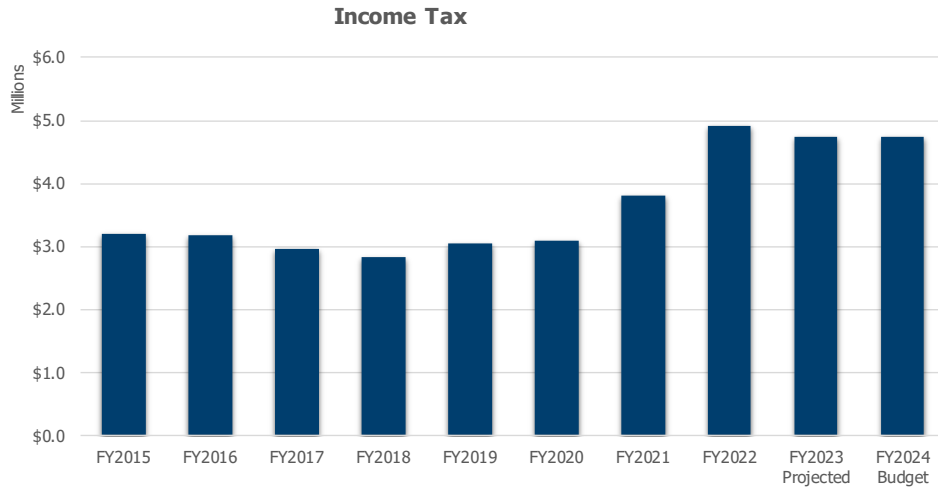
** Great Wolf Lodge closed due to COVID-19 pandemic restrictions for a majority of the year

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 152 establishments in the Village that pay Food and Beverage Tax. Forecasted FY 2022/2023 Food & Beverage Tax is 17.4% or \$370 thousand over budget. This is largely due to restaurants adapting to outdoor dining and pick-up services as well as a general return to a more normal dining experience. Additionally changes to the internet sales tax laws has also impacted food delivery services and requires collection and remittance of local Food & Beverage Tax. The impact is not as significant as the impact to Sales Tax. The FY 2022/2023 forecasted estimate assumes revenues are flat for the remaining three months. The FY 2023/2024 budget assumes a slight pull back to \$2.4 million.



Income Tax - To estimate the FY 2023/2024 budget for income tax receipts, there are three key elements that need to be examined:

- **Population:** Income tax receipts are distributed based on the Village's population. According to 2020 Census figures, the Village's population is 30,706. The 2020 population was used for estimates.
- **Municipality's share of income tax receipts:** Income taxes are collected and distributed by the IL Department of Revenue (IDOR). Currently individuals pay 4.95% and corporations pay 8.00%. Municipalities receive approximately 6.06% of all income tax collected from individuals, trusts and estates and 6.85% of net collections from corporations (35ILCS 5/901 b).
- **Statewide growth in income tax receipts:** FY 2022/2023 forecast is 18.6% or \$746 thousand ahead of the FY 2022/2023 budget of \$4.0 million. The IML is projecting Income Tax distributions to be \$155.40 per capita or \$4.8 million for FY 2023/2024. To be conservative the FY 2023/2024 budget for Income Tax is \$154.70 per capita or \$4.7 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 4.3% of General Fund tax revenue. Taxes are projected to finish at budget. The FY 2022/2023 category budget is \$28 thousand or 1.3% lower than FY 2022/2023 budget primarily due to lower Road & Bridge and Telecommunications Maintenance Fees. Road & Bridge revenue is dictated by the Warren Township levy which the Village has no control over. Telecommunications Maintenance Fees have been steadily declining for the last 10 years.

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 2022/2023 these business licenses are projected to end slightly over budget. There are currently 1,200 licensed businesses and 66 liquor licenses in the Village. FY 2023/2024 total Licenses & Permits revenue is projected at \$1.3 million which is 13.5% or \$160 thousand higher than FY 2022/2023 budget. Building Permit revenue is the largest revenue generator in this category and is expected to increase by \$75 thousand compared to the prior year.

33 - Intergovernmental Revenues: Intergovernmental Revenues, not including Income Tax reported under 30 – Major Revenues category, are comprised primarily of the Village's share of public safety grant awards and Replacement Taxes. FY 2022/2023 is estimated to end the year 8.2% or \$204 thousand ahead of budget. This is due to mainly due to Replacement Tax exceeding the budgeted amount. Replacement Tax exceeded budget by \$198 thousand largely due to a change in estimated tax payment legislation for S-Corporations and Partnerships. Not all of this increase is expected to carry forward into FY 2023/2024 and is seen as a one-time spike as several payers opted to make future estimated payments at the same time. Compared to FY 2022/2023 budget the category is decreasing by \$1.9 million 75.6% as the receipt of American Rescue Plan Act funding concluded in FY 2022/2023. The remaining revenues in the Intergovernmental category, with the exception of Replacement Tax, are expected to perform similar to prior years. Replacement Tax has been increased to \$325 thousand based on the FY 2022/2023 year end estimate.

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 2022/2023 is projected at \$8.0 million, which exceeds budget by \$720 thousand. This is mainly a result of the Ground Emergency Medical Transportation (GEMT) program in the Fire Department. The Village's participation in the GEMT program

was still relatively new when the FY 2022/2023 budget was prepared, therefore historical data to assist with revenue estimates was fairly limited. With another year of revenue collection, the Village can more accurately estimate FY 2023/2024 revenue. Charges for Services is budgeted at \$8.7 million, which is \$1.4 million or 18.8% more than FY 2022/2023. Police Department charges are expected to increase due to charging the full cost of School Resources Officers, as well as the addition of a second officer assigned to Warren Township High School. Fire Department Charges for Service are projected to increase \$902 thousand. This can be mainly attributed to the Village's participation in the GEMT program. GEMT is a State of Illinois approved supplemental Federal funding program that allows fire agencies that perform emergency medical transport for Medicaid patients, such as the Gurnee Fire Department, to submit for additional reimbursement for unrecovered costs associated with those transports. GEMT is setup to recoup the difference between the actual costs of running an ambulance call versus what Medicaid reimburses under its ambulance-billing schedule. Under the program, the State retains 50% of the difference recovered, with the remaining 50% provided to the Department. In addition to the GEMT increase, the Village's multi-year contract with WWFPD for fire protection and ambulance services includes an annual escalator that contributes to the Charges for Service increase.

35 - Fines and Forfeitures: Fines and Forfeitures include liquor license violations, DUI impoundment fees and red light camera violations. Total FY 2023/2024 budget for this category is \$1.1 million. This is a 24.1% decrease from last year's budget. This is a result of a decrease of Police-related fines, more specifically Red Light Enforcement due to certain intersection being inactive as a result of construction as well as an upcoming PACE Suburban Bus project on Route 132 that will impact system operation.

36 - Investments & Contributions: The Village earns interest income on idle cash balances. The Village maintains a local banking relationship for day to day activity as well as an investment advisor for investment of idle balances. Funds are managed in such a way to maximize the benefit to the Village between interest earning and banking fees. When interest rates are low it is beneficial to keep higher balances in checking accounts to offset fees, when interest rates are high it is beneficial to keep balances in money market accounts that does not offset fees. The FY 2023/2024 budget anticipates rates continuing to increase but at a slower pace and is \$570 thousand or 262.7% more than last year's budget. If conditions change, staff will make the appropriate adjustments to maximize interest earnings.

39 – Other 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 2023/2024 the category will increase by \$105 thousand or 70.0% as reimbursement for Workers Compensation and Damage to Village Property is expected to increase based on actual experience. In this case, the increase is not a good thing as it indicates more injuries and accidents.

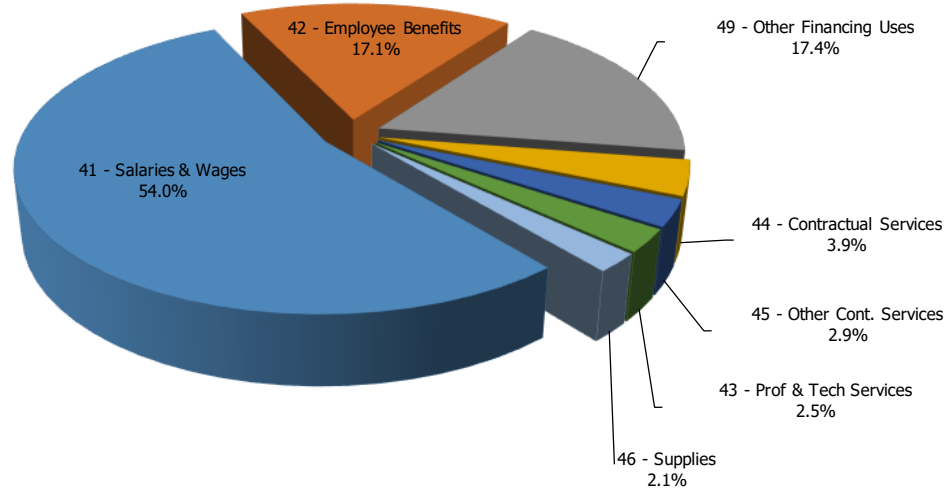
EXPLANATION OF EXPENSE CATEGORIES

A brief summary highlighting expenditure changes from the prior fiscal year for the major categorical components of the General Fund follows. Detailed information on departmental operations and budgets can be found following this section. For budgeting purposes, the Village of Gurnee uses assumptions that are applicable to all Departments. This includes assumptions for salary increases, employee benefits and insurance coverage to name a few. The General Fund is up 6.1% or approximately \$2.8 million compared to FY 2022/2023 budget. The majority of this increase is in the 41 – Salaries & Wages category due salary assumptions, overtime increases and personnel changes. The 42 – Employee Benefits category is increasing \$344 thousand due to items such as Social Security, Medicare and pension obligations. 44 - Contractual Services is increasing \$109 thousand as Cloud & Network Services in both the Police and Fire Departments is up due to the addition of managed security services, as well an increase in Tree Removal

in the Public Works Department to address a backlog of needed removals. 45 - Other Contractual Services has increased largely due to Training & Schools in the Police Department. The Department has a large amount of new officers who require specialized training to replace this knowledge lost to retirements.

Figure 6-5

Total Expenditures by Category 110 - General Fund							
Category	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total	\$38,195,374	\$45,415,713	\$46,257,818	\$46,576,776	\$49,086,397	\$ 2,828,579	106.1%
41 - Salaries & Wages	20,957,940	22,575,269	24,621,848	24,684,567	26,505,470	1,883,622	107.7%
42 - Employee Benefits	11,582,460	11,760,249	8,074,552	8,046,702	8,418,266	343,714	104.3%
43 - Prof & Tech Services	1,099,031	1,107,730	1,163,665	1,134,591	1,245,185	81,520	107.0%
44 - Contractual Services	1,228,014	1,212,887	1,790,864	1,756,032	1,899,468	108,604	106.1%
45 - Other Cont. Services	1,016,377	1,113,737	1,307,617	1,390,105	1,443,783	136,166	110.4%
46 - Supplies	610,869	623,805	926,670	909,736	1,026,475	99,805	110.8%
47 - Capital	-	-	-	-	-	-	N/A
48 - Debt Service	-	-	-	-	-	-	N/A
49 - Other Financing Uses	1,700,683	7,022,035	8,372,602	8,655,043	8,547,750	175,148	102.1%



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

In FY 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 75th percentile among comparable communities. This approach is incorporated into union agreements for IAFF, FOP and sworn ICOPs unit.

The first component looks at the Chicago-Naperville-Elgin (formerly the Chicago-Gary-Kenosha) Metropolitan Statistical Area Consumer Price Index – All Urban Consumers, All Items, Not Seasonally Adjusted (Base Period 1982-1984=100). Salaries are adjusted by the annual percentage change for the period ending December 31st of the calendar year that immediately proceeds the fiscal year to which the CPI rate would be applied. For public safety personnel the CPI adjustment is limited to a minimum of 2.25% and a maximum of 3.00%. By linking the first component of any salary adjustments to the CPI, salaries are modified by the change in the price level of consumer goods and services purchased by households. The annual percentage change for the period ending December 31, 2022 was 6.50%. As a result, the maximum CPI adjustment of 3.00% will be used.

The second component looks at market comparables to determine if an additional adjustment is warranted to maintain top base salary at or above the 75th percentile among comparable communities. Where applicable, comparable communities are outlined in the respective collective bargaining agreements. For Local 150 historically the annual COLA under the current contract is fixed with no additional market adjustment. In addition, Local 150 employees not at the top of the pay range receive a 4% step increase, while sworn employees receive a 5% step increase on their anniversary date. For budgeting purposes, non-bargained employees are assumed to receive a step and/or merit increase of 5%, which takes place on the date of hire and/or promotion of the employee.

The following COLA and market adjustments are anticipated for each of the respective groups in FY 2023/2024 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%	3.09%	5.34%
FOP - Police Sworn Personnel	**	**	**
ICOPs – Police Sworn Personnel	**	**	**
ICOPs – Communication Operators	3.00%	**	**
Local 150 – Administrative Unit	**	**	**
Local 150 – Public Works Unit	**	**	**
Non-union: All other employees	3.00%	0.00%	3.00%

**Currently being negotiated or not available.

In the General Fund, the 41 - Salaries & Wages category is increasing 7.7% or \$1.9 million over the prior year budget. This is a result of the aforementioned assumptions and the following personnel changes.

- Village-Wide Full-time Equivalents (FTEs): Increase of 4.25 FTE's overall to assist with public safety and succession planning efforts. 7.0 positions will remain unbudgeted in FY 2023/2024. Changes in budgeted positions and unbudgeted positions include:
 - Administration Department – Net change +0.50 FTE
 - Budgeted
 - Removal of the Assistant Village Administrator position.
 - Addition of the Assistant to the Village Administrator position.
 - Transition of a full-time Administrative Assistant to part-time.
 - Addition of one full-time Network Administrator position.
 - Unbudgeted
 - Information Systems Technician currently outsourced.
 - Community Development Department – Net change +1.0 FTE
 - Budgeted
 - Removal of the Assistant Village Engineer position.

- Addition of Village Engineer position.
- Addition of a Management Analyst position (moved from the Fire Department budget).
- Unbudgeted
 - Code Enforcement Officer currently outsourced.
- Police Department – New change +3.0 FTE
 - Budgeted
 - Addition of two Police Sergeants previously unbudgeted Officers.
 - Addition of Public Safety Compliance Officer.
 - Unbudgeted
 - Two Police Officers to allow for early on-boarding for anticipated retirements/departures.
- Fire Department – Net change -1.0 FTE
 - Budgeted
 - Removal of Management Analyst position (moved to the Community Development Department budget).
- Public Works – Net change +0.75 FTE
 - Budgeted
 - Promotion of Finance Assistant I to Finance Assistant II to align with expanded duties.
 - Removal of the Assistant Village Administrator position.
 - Addition of the Assistant to the Village Administrator position.
 - Adjust the split of Administrative Services Coordinator to 50% Streets/50% Utility.
 - Add part-time utility locate position.
 - Unbudgeted
 - Two Maintenance Worker 1 (2 streets, 1 utility) to allow for early on-boarding of anticipated retirements/departures.

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.

Non-sworn employees participate in the Illinois Municipal Retirement Fund Pension Plan (IMRF), a multi-employer plan for local government employees. The 2023 IMRF employer contribution rate is 8.3% compared to 9.8% in 2022. The Village funds these contributions from general operating revenue sources and fund balance in lieu of a property tax levy.

Employer contributions for the Police and Fire Pension Funds are also included in the 42 - Employee Benefits category. Sworn Police and Fire employees participate in separate pension funds. Each group has a separate pension board that has the power and authority to perform duties provided under the Illinois Compiled Statutes. The Annual Required Contribution (ARC) as determined by an independent actuary for the Police & Fire Pension Funds decreased 25.7% or \$520,555 from \$2,024,393 to \$1,503,838 for Police, and decreased 15.6% or \$304,777 from \$1,951,275 to \$1,646,498 for Fire. The decrease in both ARC's is due primarily to better than expected investment returns over the past 5-years. The Village continues to conservatively fund its pension obligations and the FY 20223/2024 budget includes a 3.0% increase on the

FY 2022/2023 contributions. For the Police Pension, this results in a contribution of \$2,709,668, overfunding the ARC by \$1,205,830. For the Fire Pension, this results in a contribution of \$2,267,788, overfunding the ARC by \$621,290.

Costs related to Workers' Compensation Insurance are also included in this category. Currently, the Village obtains this insurance coverage through the Municipal Insurance Cooperative Agency (MICA) pool. The premium formula for allocation is as follows: 33% exposure and 66% experience. The exposure element is made up of such things as bond rating and revenue streams. The experience is based upon actual claims processed. Allocation of the insurance premium by insurance coverage type is based upon the average claims paid out by MICA over a four-year period. The insurance is spread across departments based upon the following: property based upon insurable value (i.e. replacement cost of a water pumping station), auto by number and value of cars, liability by headcount and exposure risk (i.e. likelihood of lawsuit) and workers' compensation based upon gross workers' compensation paid during the four year period to calculate the premium. Using this allocation method rewards the departments that have performed well in the areas of risk management and safety, while at the same time giving those that have had higher claims experience an incentive towards which to work. Workers' compensation accounts for 77.0% of the total insurance premium and totals \$1.4 million in FY 2023/2024. Costs related to liability, property and auto coverage are included in the 45 - Other Contracted Services category.

The 42 - Employee Benefits category is increasing 4.3% or \$344 thousand from the previous fiscal year. This is primarily due to increases in Police & Fire Pension employer contributions, FICA employer contributions and wellness program. The Police Department is proposing new health and wellness programs for officers including a heart health scan and mental health support.

43 - Professional & Technical Services: In general, the 43 - Professional Services category includes costs for legal services, external consultants and fees related to the red light camera enforcement program and paramedic ambulance billing services. 43 - Professional Services is increasing 7.0%, or \$82 thousand compared to the prior fiscal year. This is mainly the result of personnel testing in Police and Fire and fees for the red light program.

44 - Contractual Services: The 44 - Contractual category covers those items for which outside vendors provide services. The category is increasing 6.1% or \$109 thousand compared to FY 2022/2023. The increase can be attributed to the Cloud & Network Services across multiple Departments, as well as increased tree removal and general contract increases.

45 – Other Contracted Services: The Village budgets for liability, automobile and property insurance, as well as expenses related to mosquito control, contracted training, telephone service, leased phone lines and contracted electric service fees within the 45 – Other Contracted Services category. These expenses vary across Departments based on operational needs. Overall, the 45 – Other Contracted Services category is increasing 10.4% or \$136 thousand, compared to FY 2022/2023. This increase is primarily due to the Training & Schools line items in the Police Department. This line item is increasing due to anticipated costs related to sending entry-level hires to the Police Academy. New hires are required to attend state-mandated training before being certified as a Police Officer in the State of Illinois. Other increases include damage to Village property to reflect actual experience and public relations for enhanced newsletter and resident outreach.

46 - Supplies: Supplies are tangible items such as parts, fuel, utilities, ice control materials computer hardware and software and building supplies. The category is increasing 10.8% or \$100 thousand versus FY 2022/2023. This increase is primarily due to expenses related to Office Furniture, Computer Hardware,

and ice control. This line item is used to purchase salt and liquids for snow and ice control during the winter season.

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 2023/2024. 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.

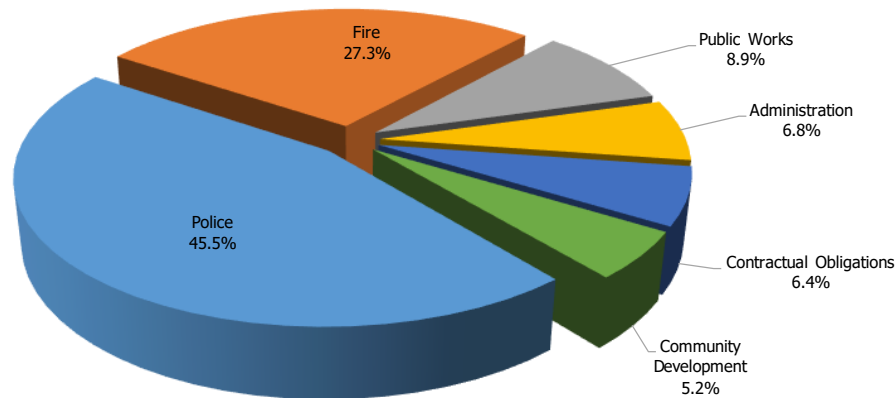
49 - Other Financing Uses: 49 - Other Financing Uses expenditures include inter-fund transfers and tax rebate programs. The 49 – Other Financing Uses category is also used to transfer funding from the 101 – General Fund to the 231 – Health Insurance Fund, as well as by the 233 – Fleet Services Fund Vehicle Maintenance Division to allocate charges back to departments based on services provided to maintain their fleets. The category is increasing 2.1% or \$175 thousand compared to FY 2022/2023 mainly as a result of increased transfer for health insurance and fleet costs. Other increases include resort tax and amusement tax recapture/rebate to reflect increased revenue and actual experience post pandemic.

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 72.8% of all General Fund expenditures, Public Works is 8.9%, Administration is 6.8%, Contractual Obligations is 6.4% and Community Development accounts for 5.2%. Contractual Obligations includes fund transfers and rebate agreements.

Figure 6-6

Total Expenditures by Department/Division - General Fund							
Department/Division	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Department/Divisions	\$38,195,374	\$45,415,713	\$46,257,818	\$46,576,776	\$49,086,397	\$2,828,579	106.1%
Total Administration	\$3,411,822	\$9,297,112	\$6,473,593	\$6,669,074	6,444,904	(\$28,690)	99.6%
1010 - Administration	1,741,499	1,929,637	1,988,564	1,954,225	1,965,347	(23,217)	98.8%
1020 - Info Systems	771,911	927,795	1,045,724	1,023,446	1,182,567	136,843	113.1%
1021 - Public Info	44,671	66,790	71,471	66,194	86,827	15,356	121.5%
1600 - Contractual Obligations	774,166	6,301,128	3,266,222	3,539,297	3,123,950	(142,272)	95.6%
7530 - Building Maintenance	79,575	71,762	101,612	85,912	86,212	(15,400)	84.8%
Total Community Development	\$1,985,479	\$1,984,516	\$2,370,413	\$2,339,364	\$2,554,245	\$183,832	107.8%
2010 - CD-Planning/Building Safety	1,237,994	1,313,749	1,379,638	1,373,685	1,627,893	248,255	118.0%
2020 - CD Engineering	747,485	670,767	990,776	965,679	926,353	(64,423)	93.5%
Total Police Department	\$17,745,865	\$18,309,337	\$20,707,229	\$20,596,073	\$22,327,165	\$1,619,935	107.8%
4010 - PD Administration	15,177,028	15,415,894	17,421,246	17,447,954	18,693,873	1,272,627	107.3%
4020 - PD Communications	2,568,837	2,893,443	3,285,983	3,148,120	3,633,292	347,309	110.6%
Total Fire Department	\$11,371,436	\$12,267,250	\$12,606,411	\$12,830,320	\$13,403,780	\$797,369	106.3%
5010 - FD Administration	11,336,930	12,201,936	12,506,411	12,730,320	13,338,780	832,369	106.7%
5050 - FD Foreign Fire	34,505	65,314	100,000	100,000	65,000	(35,000)	65.0%
Total Public Works	\$3,680,771	\$3,557,498	\$4,100,172	\$4,141,944	\$4,356,304	\$256,132	106.2%
7510 - PW Administration	3,680,771	3,557,498	4,100,172	4,141,944	4,356,304	256,132	106.2%



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 Annual Comprehensive Financial Report (ACFR) while also overseeing financial reporting and debt and investment management. Division employees also manage water billing, collection of local taxes and other accounts receivables such as intergovernmental revenue, fines and retiree charges.

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

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

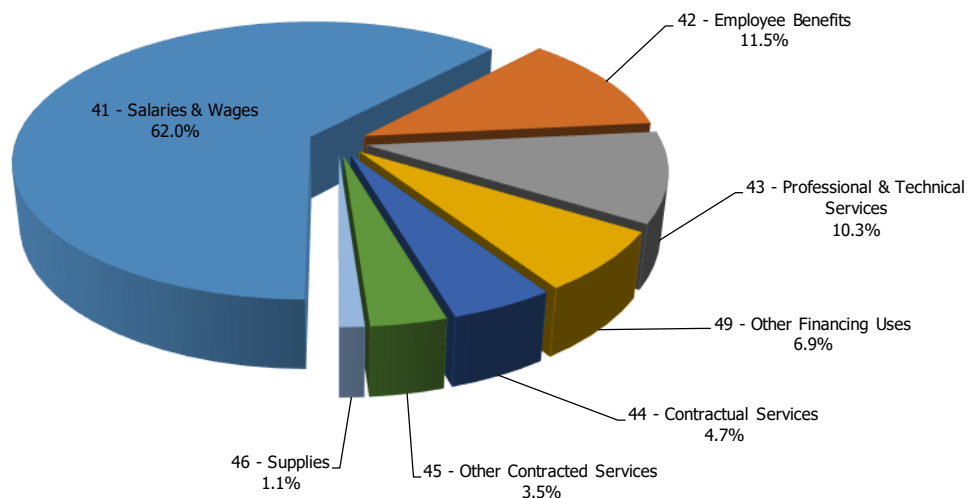
Opportunity, Visit Lake County and other organizations providing a myriad of business development, workforce training, education and transportation services to area employers and employees.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Business Licenses Issued	1,149	1,155	1,162	1,150	1,162	1,137	1,188	1,125	1235
Total Debt (\$ in millions)	13.14	10.69	8.64	7.22	5.39	6.82	4.86	7.92	4.66
Debt Per Capita (\$)	420	342	276	231	172	218	155	258	152
General Fund Balance (\$ in millions)	22.14	23.65	24.92	26.02	26.04	26.74	25.75	25.23	31.49

A summary of the Administration cost center's last two years of actual expenditures, FY 2022/2023 budget and year end estimates and the funding request for FY 2023/2024 are provided on the following page.

11010100 - Administration							
Category	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$1,741,499	\$1,929,637	\$1,988,564	\$1,954,225	\$1,965,347	(\$23,217)	98.8%
41 - Salaries & Wages	1,000,883	1,202,600	1,225,525	1,163,566	1,217,905	(7,620)	99.4%
42 - Employee Benefits	391,568	413,906	237,019	230,117	225,510	(11,509)	95.1%
43 - Professional & Technical Services	216,443	170,224	204,225	206,285	202,900	(1,325)	99.4%
44 - Contractual Services	52,143	51,818	83,340	83,340	92,762	9,422	111.3%
45 - Other Contracted Services	67,224	75,129	57,460	84,546	67,910	10,450	118.2%
46 - Supplies	13,239	15,960	26,725	32,100	22,260	(4,465)	83.3%
49 - Other Financing Uses	-	-	154,270	154,270	136,100	(18,170)	88.2%



FY 2022/2023 Review

Overall, the Administration cost center is expected to come in 1.7% or \$34 thousand under the FY 2022/2023 budget. The 41 – Salaries & Wages and 42 – Employee Benefits categories account for the majority of the savings as Salaries & Wages and Tuition Reimbursement both are projected to finish the year under budget. Salaries & Wages is under due to a vacancy in the Finance Division. The 45 – Other

Contracted Services category is ending over budget as the Bank Charges line item exceeds budget due to moving idle funds to higher interest earning accounts versus keeping balances in checking accounts to offset fees at a lower rate.

FY 2023/2024 Summary

The Administration Department's FY 2023/2024 budget request is 1.2% or \$23 thousand lower than the FY 2022/2023 budget. The 41 – Salaries & Wages category is decreasing \$8 thousand related to reducing a full-time Administrative Assistant position to part-time. The 42 – Employee Benefits category is decreasing \$12 thousand due to reduced IMRF Pension Contribution and Tuition Reimbursement. 49 – Other Financing Uses is decreasing \$18 thousand due to the updated allocation of health insurance charges. 44 – Contractual Services increases \$9 thousand mainly as a result of the Computer Software Maintenance line item as funding for disaster recovery services has been included. 45 – Other Contracted Services has increased \$10 thousand based on prior year actuals for items such as Telephone and Mobile Phone Service, as well as Training & Schools.

Employee Count

Budgeted position will decrease by 0.50 FTE compared to FY 2022/2023 as the full-time Administrative Assistant position is being transitioned to part-time.

Administration Department - 11010***	FY 21/22			FY 22/23			FY 23/24			
	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted Change
Administration - 1101010100	8.50	1.10	9.60	8.50	0.00	8.50	8.00	0.00	8.00	-0.50
Full-Time FTE's	7.80	0.00	7.80	7.80	0.00	7.80	6.80	0.00	6.80	-1.00
Village Administrator	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Assistant Administrator	0.80	0.00	0.80	0.80	0.00	0.80	0.00	0.00	0.00	-0.80
Assistant to Administrator	0.00	0.00	0.00	0.00	0.00	0.00	0.80	0.00	0.80	0.80
Economic Dev Director	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Finance Director	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Human Resources Director	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Assistant Director of Finance & HR	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Assistant to the Finance Director	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00	-1.00
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	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Staff Accountant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Part Time FTE's	0.70	1.10	1.80	0.70	0.00	0.70	1.20	0.00	1.20	0.50
General Office Secretary	0.50	0.50	1.00	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Administrative Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.50	0.50
Comm./Online Media Spclst.	0.20	0.00	0.20	0.20	0.00	0.20	0.20	0.00	0.20	0.00
Intern	0.00	0.60	0.60	0.00	0.00	0.00	0.00	0.00	0.00	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, individual computers, phone and voicemail systems, cellular voice and data services, e-mail system, wired and wireless networks, computer security, website and other internet services.

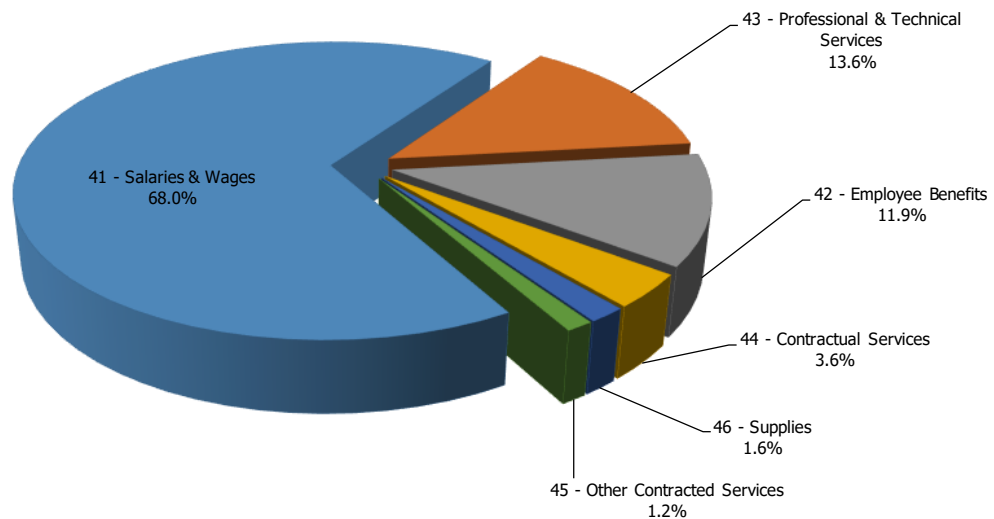
Information Systems staff regularly assists departments with various communications methods, budgeting, specifications for software and hardware, procurement, implementation, training and maintenance of IT systems. Information Systems strongly promotes careful resource planning and reallocation of assets, including outsourced services. IS includes comprehensive Geographic Information Systems (GIS) services. This Division is also largely responsible for maintenance of software and equipment in five facilities with a number of Local Area Networks (LANs) connected via a Metropolitan Area Network (MAN). The MAN

network now includes a cost-efficient and diverse mix of carrier services, Internet Service Providers (ISPs), wireless point-to-point links and Village-owned fiber cable.

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

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

11010200 - Administration - Information Systems							
	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$927,795	927,795	\$1,045,724	\$1,023,446	\$1,182,567	\$136,843	113.1%
41 - Salaries & Wages	556,985	556,985	608,595	607,202	725,856	117,261	119.3%
42 - Employee Benefits	211,705	211,705	111,779	111,861	127,240	15,461	113.8%
43 - Professional & Technical Services	122,758	122,758	157,050	140,050	145,050	(12,000)	92.4%
44 - Contractual Services	21,918	21,918	34,000	32,937	38,755	4,755	114.0%
45 - Other Contracted Services	8,157	8,157	12,340	9,436	12,991	651	105.3%
46 - Supplies	6,273	6,273	12,450	12,450	17,575	5,125	141.2%
49 - Other Financing Uses	-	-	109,510	109,510	115,100	5,590	105.1%



FY 2022/2023 Review

Overall, the Information Systems cost center is projected to come in under budget by 2.1% or \$22 thousand for FY 2022/2023. The majority of the savings are found in the 43 – Professional & Technical Service category as the Temporary Employment line item was not fully expended.

FY 2023/2024 Summary

The Information Systems cost center FY 2023/2024 budget request is up 13.1% or \$136 thousand compared to the prior year's budget. This is mainly the result the 41 – Salaries & Wages and 42 – Employee Benefits categories due to adding a Network Administrator position. The 43 – Professional & Technical Service category is decreasing as the Temporary Employment line item has been adjusted based on prior year actuals. The Division continues to utilize temporary employees with much success. The 46 – Supplies category is increasing by \$5 thousand related to Office Furniture. This will allow a newly constructed office to be outfitted with furniture.

Employee Count

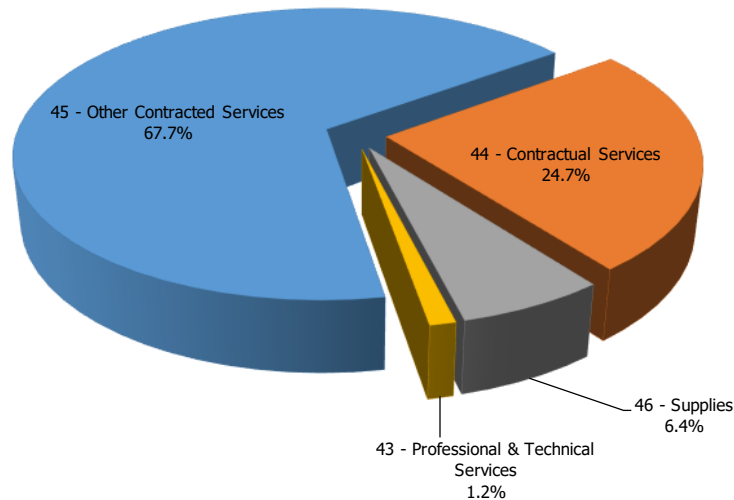
Budgeted positions will increase by 1.00 as a Network Administrator position is proposed.

Administration Department - 11010***	FY 21/22			FY 22/23			FY 23/24			Budgeted Change
	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	
Information Systems - 11010200	5.15	0.32	5.47	5.65	1.00	6.65	6.65	1.00	7.65	1.00
Full-Time FTE's	4.75	0.00	4.75	4.75	1.00	5.75	5.75	1.00	6.75	1.00
Info Systems Director	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Assistant Info Systems Director	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Systems Administrator	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Network Administrator	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	1.00
Info Systems Technician	1.00	0.00	1.00	1.00	1.00	2.00	1.00	1.00	2.00	0.00
Info Systems Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GIS Coordinator	0.75	0.00	0.75	0.75	0.00	0.75	0.75	0.00	0.75	0.00
Part Time FTE's	0.40	0.32	0.72	0.90	0.00	0.90	0.90	0.00	0.90	0.00
Comm./Online Media Spclst.	0.40	0.00	0.40	0.40	0.00	0.40	0.40	0.00	0.40	0.00
Intern	0.00	0.32	0.32	0.50	0.00	0.50	0.50	0.00	0.50	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 2023/2024 budget includes items related to maintaining the video and audio production system in the Village Board chambers and conference room at the Village Hall and overseeing the recording of all public meetings of the Village Board and the Planning and Zoning Board. The budget also includes public relations items such as the Village newsletter, e-mail listservs and social media accounts. A summary of the Public Information cost center's expenditures follow.

11012100 - Administration - Public Information							
	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$44,671	\$66,790	\$71,471	\$66,194	\$86,827	\$15,356	121.5%
43 - Professional & Technical Services	-	150	500	500	1,000	500	200.0%
44 - Contractual Services	7,373	17,790	24,577	11,858	21,462	(3,115)	87.3%
45 - Other Contracted Services	34,512	45,827	43,844	51,915	58,765	14,921	134.0%
46 - Supplies	2,786	3,024	2,550	1,921	5,600	3,050	219.6%



FY 2022/2023 Review

The Public Information cost center is expected to be 7.4% or \$5 thousand under budget mainly as a result of the 45 – Other Contractual Services category. Technology-related improvements that were anticipated did not move forward.

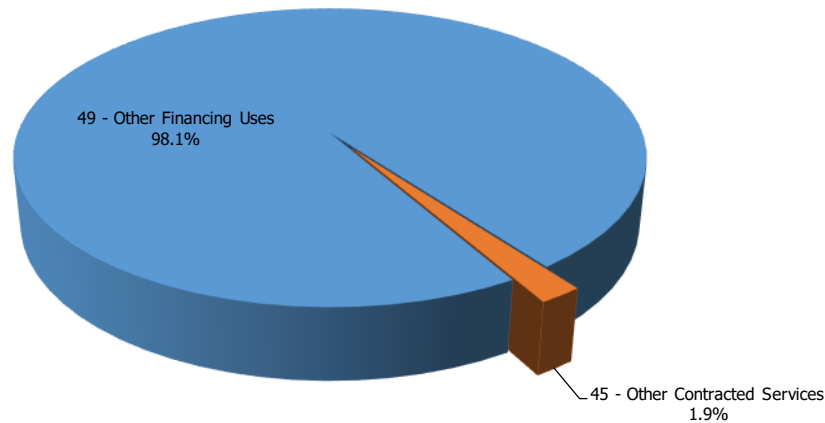
FY 2023/2024 Summary

Overall, the Public Information budget is 21.5% or \$15 thousand higher than the FY 2022/2023. The 45 – Other Contracted Services category increase is a result of the Public Relations line item. This is due to an increase in the cost of paper, as well as the Village expanding the Keeping Posted+ edition of the newsletter to include Warren Township.

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 follow.

11016000 - Contractual Obligations							
	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$774,166	\$6,301,128	\$3,266,222	\$3,539,297	\$3,123,950	(\$142,272)	95.6%
45 - Other Contracted Services	64,043	69,673	70,000	60,634	60,000	(10,000)	85.7%
49 - Other Financing Uses	710,123	6,231,455	3,196,222	3,478,663	3,063,950	(132,272)	95.9%



FY 2022/2023 Review

FY 2022/2023 expenditures are projected to end the year 8.4% or \$273 thousand over budget. This is the result of the Resort Tax Recapture line item. Great Wolf Resort 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. 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. Through December of 2022, just over \$7.7 million has been rebated leaving \$14.3 million potential rebate remaining before hitting the maximum. The more revenue they generate, the more they are rebated. So while this expense exceeded budget, it's a positive as it means they are performing better and therefore generating more net revenue for the Village.

FY 2023/2024 Summary

The FY 2023/2024 Village-wide Contractual Obligations budget is 4.4% or \$142 thousand less than the prior year budget. This is a result of the 49 – Other Financing Uses category as the Village did not budget a transfer from the General Fund to the Capital Fund in FY 2023/2024. At the end of the fiscal year the Village anticipates transferring \$2.0 million from FY 2022/2023 surpluses from the General Fund to the Capital Improvement Fund and therefore did not include the budgeted transfer in Contractual Obligations.

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.

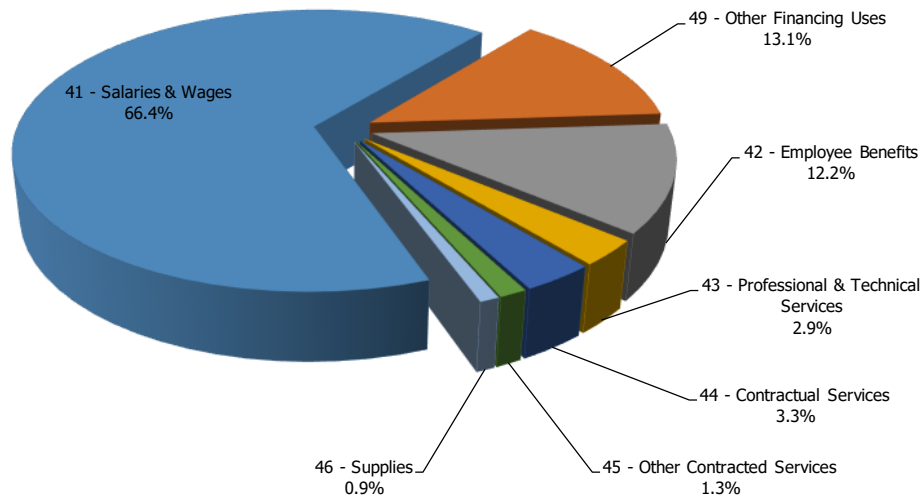
The primary responsibilities of the Planning & Zoning Division is to facilitate development of an appropriate mix of uses, protect and enhance the physical environment, shape the built character of the Village of Gurnee via the Village's Comprehensive Land Use Plan and implement this plan through the 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.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Number of Commercial Units Constructed	4	5	5	5	5	6	2	4	5
Value of Commercial Construction (\$ in millions)	7.18	5.47	7.82	24.15	7.37	14.75	14.56	16.66	17.16
Number of Residential Units Constructed	7	4	8	22	49	21	3	3	0
Value of Residential Construction (\$ in millions)	2.38	.96	2.50	4.39	7.41	3.39	.48	.87	0

A summary of the Planning/Building Safety cost center's last two years of actual expenditures, FY 2021/2022 budget and year end estimates and the funding request for FY 2022/2023 follow.

110201000 - Community Development - Planning/Building Safety							
	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$1,237,994	\$1,313,749	\$1,379,638	\$1,373,685	\$1,627,893	\$248,255	118.0%
41 - Salaries & Wages	749,306	812,619	896,245	890,334	1,080,288	184,043	120.5%
42 - Employee Benefits	356,143	364,701	173,413	173,348	198,120	24,707	114.2%
43 - Professional & Technical Services	49,475	42,535	48,650	44,035	47,150	(1,500)	96.9%
44 - Contractual Services	39,925	40,471	41,850	45,278	53,480	11,630	127.8%
45 - Other Contracted Services	17,960	19,598	19,885	20,185	20,640	755	103.8%
46 - Supplies	1,995	15,315	10,475	11,385	14,615	4,140	139.5%
49 - Other Financing Uses	23,190	18,510	189,120	189,120	213,600	24,480	112.9%



FY 2022/2023 Review

FY 2022/2023 Planning/Building Safety forecasted expenses are expected to be under budget by 0.4% or \$6 thousand. The savings is mainly attributed to the 41 – Salaries & Wages and 43 – Professional & Technical Services categories. 41 – Salaries & Wages is projected to end under budget as there was a partial vacancy during the fiscal year, while 43 – Professional & Technical Services is under as Consulting Services were reduced during the year.

FY 2023/2024 Summary

The Planning/Building Safety FY 2023/2024 budget request is 18.0% or \$248 thousand higher than the prior year budget. The majority of the increase is found in the 41 – Salaries & Wages category. This is a result of general budget assumptions as well as transferring the Management Analyst position to the Community Development budget. Previously, this position has charged to the Fire Department. In FY 2022/2023 the position transferred to Community Development and has provided support to the Department Director and Economic Development Director. The 42 – Employee Benefits category is increasing primarily due to transferring the Management Analyst position to the Department. The 44 – Contractual Services category is increasing \$11 thousand due to the Cloud & Network Services line item. This line item contains expenses related to managed security services, customer relationship management services and FOIA cloud services. These expenses are increasing. 49 – Other Financing Uses is increasing \$24 thousand as a result of the allocation of health insurance costs going up due to FTE increase.

Employee Count

Headcount will increase by 1.00 as the Management Analyst position has transferred from the Fire Department budget to Community Development.

Community Development Dept. - 11020***	FY 21/22			FY 22/23			FY 23/24			
	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted Change
Planning/Building Safety - 11020100	7.50	1.40	8.90	8.80	1.00	9.80	9.80	1.00	10.80	1.00
Full-Time FTE's	7.50	1.00	8.50	8.50	1.00	9.50	9.50	1.00	10.50	1.00
Comm. Dev. Director	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Planning Manager	1.00	0.00	1.00	1.00	0.00	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	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Permit Coordinator	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Chief Inspector	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Building Inspector	3.00	0.00	3.00	4.00	0.00	4.00	4.00	0.00	4.00	0.00
Management Analyst	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	1.00
Code Enforcement Officer	0.00	1.00	1.00	0.00	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	0.00	0.40	0.40	0.30	0.00	0.30	0.30	0.00	0.30	0.00
Building Inspector	0.00	0.10	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Code Enforcement Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summer Helper	0.00	0.30	0.30	0.30	0.00	0.30	0.30	0.00	0.30	0.00

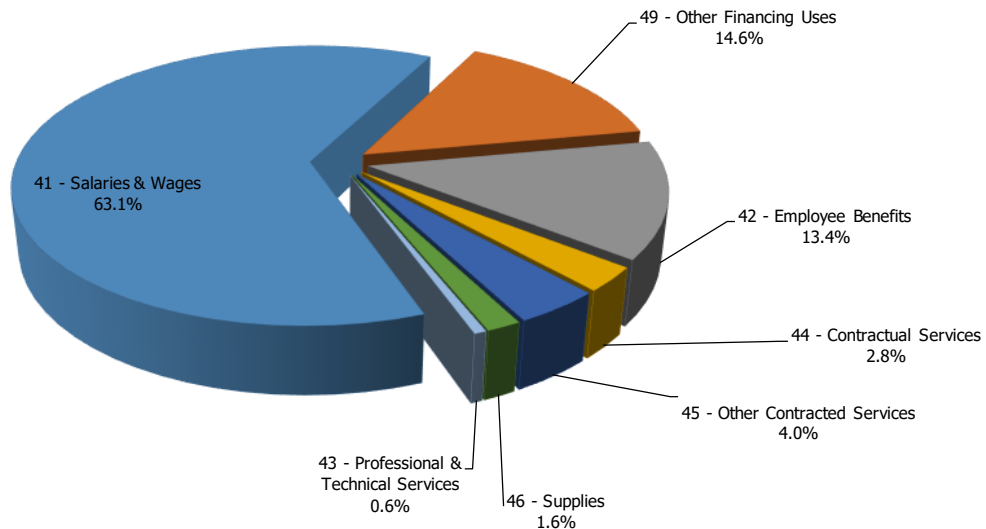
11020200 - ENGINEERING

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 follow.

11020200 - Community Development - Engineering							
Category	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$747,485	\$670,767	\$990,776	\$965,679	926,353	(\$64,423)	93.5%
41 - Salaries & Wages	442,327	405,377	614,518	598,928	584,393	(30,126)	95.1%
42 - Employee Benefits	202,138	163,457	117,193	116,878	124,145	6,952	105.9%
43 - Professional & Technical Services	11,133	1,936	5,000	300	5,250	250	105.0%
44 - Contractual Services	21,021	22,677	25,050	23,401	25,775	725	102.9%
45 - Other Contracted Services	18,946	28,174	30,055	32,945	37,025	6,970	123.2%
46 - Supplies	6,380	12,796	21,700	15,967	14,765	(6,935)	68.0%
49 - Other Financing Uses	45,540	36,350	177,260	177,260	135,000	(42,260)	76.2%



FY 2022/2023 Review

The Engineering cost center is projected to come in 2.5% or \$25 thousand under budget as the 41 – Salaries & Wages and 42 - Employee Benefits categories will end the year under budget due to positions that were not filled the entire fiscal year. In addition, the 43 – Other Contractual Services category was under budget as a result of the consulting services line item which was not fully utilized.

FY 2023/2024 Summary

The Engineering cost center FY 2023/2024 budget request is 6.5% or \$64 thousand lower than the prior year budget. This is mainly the result 41 – Salaries & Wages and 42 - category due to savings by filling a Civil Engineer position rather than a Senior Engineer position which was originally included in the FY 2022/2023 budget. The 42 – Employee Benefits category is increasing mainly as a result of the Tuition Assistance line item. In FY 2023/2024 an employee within the division plans to pursue a Masters Degree. The 49 – Other Financing Uses category is decreasing 23.8% or \$42 thousand as a result of allocation changes for health insurance.

Employee Count

Budgeted positions are flat compared to FY 2022/2023.

Community Development Dept. - 11020***	FY 21/22			FY 22/23			FY 23/24			Budgeted Change
	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	
Engineering - 11020200	4.50	2.25	6.75	6.50	1.00	7.50	6.50	0.00	6.50	0.00
Full-Time FTE's	4.50	1.50	6.00	5.50	1.00	6.50	5.50	0.00	5.50	0.00
Comm. Dev. Director	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Village Engineer	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00	1.00	▲ 1.00
Village Engineer/Asst. PW Director	0.00	0.50	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant to the Village Engineer	1.00	0.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00	▼ -1.00
Civil Engineer I	1.00	0.00	1.00	2.00	0.00	2.00	2.00	0.00	2.00	0.00
Senior Civil Engineer	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	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
Engineering Assistant	0.00	1.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Administrative Assistant	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Part Time FTE's	0.00	0.75	0.75	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Intern	0.00	0.75	0.75	1.00	0.00	1.00	1.00	0.00	1.00	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

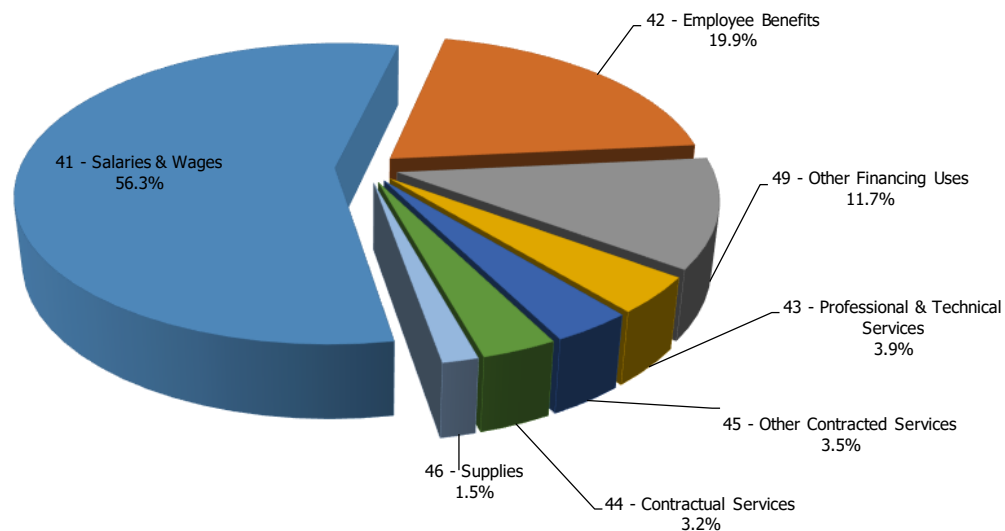
The Gurnee Police Department provides services to the community 24 hours per day based on a philosophy of community-oriented policing and problem-solving. The Department emphasizes proactive interaction with citizens, businesses and other agencies. The Police Department is active in the community in 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.

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

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

A summary of the Police cost center's last two years of actual expenditures, FY 2022/2023 budget and year end estimates and the funding request for FY 2023/2024 are provided below.

11040100 - Police - Administration							
	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$15,177,028	\$15,415,894	\$17,421,246	\$17,447,954	\$18,693,873	\$1,272,627	107.3%
41 - Salaries & Wages	8,399,636	8,638,782	9,810,168	9,851,955	10,522,084	711,916	107.3%
42 - Employee Benefits	4,838,445	4,874,436	3,547,159	3,516,495	3,728,258	181,099	105.1%
43 - Professional & Technical Services	629,871	680,883	661,800	662,100	727,660	65,860	110.0%
44 - Contractual Services	428,947	350,686	571,615	576,603	601,983	30,368	105.3%
45 - Other Contracted Services	367,645	424,938	562,905	574,731	645,063	82,158	114.6%
46 - Supplies	74,794	96,848	230,310	228,780	289,025	58,715	125.5%
49 - Other Financing Uses	437,690	349,320	2,037,290	2,037,290	2,179,800	142,510	107.0%



FY 2022/2023 Review

The Department expects to come in 0.2% or \$27 thousand under over for the fiscal year. All of the expense categories are expected to finish very close to budget.

FY 2023/2024 Summary

The FY 2023/2024 budget request is 7.3% or \$1.3 million higher than the previous year. The 41 - Salaries & Wages category is increasing due to budgetary assumptions, the addition of two Sergeant positions and one Public Safety Compliance Officer and an increase in departmental overtime based on historic trends. The 42 – Employee Benefits category is increasing \$181 thousand mainly as a result of the Police Pension Contribution requirement as well as the additional positions included in the budget. The 43 – Professional Services category is increasing \$65 thousand or 10.0% due to the Labor Attorney, RedFlex Collection Fees

and Personnel Testing line items. The police and sergeant union contracts expire on April 30, 2023 and will require labor attorney assistance. RedFlex is the Village's red light enforcement vendor. The fees for this program are expected to increase due to intersections coming back on line and contractual increases. Personnel testing has been increased to accommodate required promotional testing. The 45 – Other Contracted Service category is increasing 14.6% or \$82 thousand primarily due to the Training & Schools line item. This line item is increasing due to anticipated costs related to sending entry-level hires to the Police Academy. New hires are required to attend state-mandated training before being certified as a Police Officer in the State of Illinois. 46 – Supplies is up 25.5% over the prior fiscal year due to Computer Hardware and Machinery & Equipment needs. The Computer Hardware line item is increasing \$39 thousand compared to FY 2022/2023 due to computer replacements and digital display upgrades. Machinery & Equipment has been increased in conjunction with the police station aging. The Police facility was opened in 2003 and operates 24/7/365. As it ages it requires reinvestment to maintain its functionality.

Employee Count

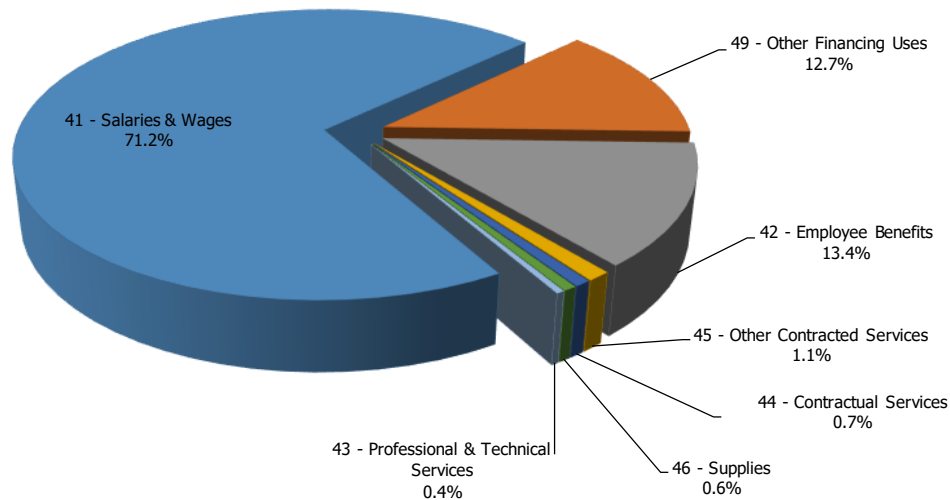
Budgeted positions is increasing 3.00 FTE positions. The Department has proposed the addition of two Police Sergeant positions to address span of control concerns. These positions will be filled via internal promotions that will then be backfilled by new Police Officer positions. In addition, a full-time Public Safety Compliance Officer in the Records Division has been budgeted. Among other duties this position will serve as the FOIA Officer for the Department which includes examining and redacting body worn camera videos which is a very lengthy process. The position will also serve as the National Incident-Based Reporting System (NIBRS) Coordinator and assist with expungements. As NIBRS Coordinator the position will facilitate the timely and accurate submission of data to the federal and state programs as well as running the validation reports and tracking crime statistics.

Police Department - 11040***	FY 21/22			FY 22/23			FY 23/24			
	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted Change
Administration - 11040100	79.50	4.50	84.00	82.00	2.00	84.00	85.00	2.00	87.00	3.00
Full-Time FTE's	77.00	3.00	80.00	80.00	2.00	82.00	83.00	2.00	85.00	3.00
Police Chief	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Deputy Police Chief	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Director of Support Services	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Police Commander	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	0.00
Police Sergeant	7.00	0.00	7.00	9.00	0.00	9.00	11.00	0.00	11.00	2.00
Police Officer	50.00	2.00	52.00	50.00	2.00	52.00	50.00	2.00	52.00	0.00
Crime Prevention Specialist	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Administrative Secretary	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Public Education Specialist	1.00	0.00	1.00	1.00	0.00	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	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Evidence Custodian	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Community Service Officer	3.00	1.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	0.00
Records Supervisor	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Public Safety Compliance Officer	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	1.00
Records Assistant	4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	0.00
Custodian	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Part Time FTE's	2.50	1.50	4.00	2.00	0.00	2.00	2.00	0.00	2.00	0.00
Administrative Secretary	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Community Service Officer	1.00	1.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crossing Guard	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Records Assistant	0.00	0.50	0.50	0.50	0.00	0.50	0.50	0.00	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							
Category	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$2,568,837	\$2,893,443	\$3,285,983	\$3,148,120	\$3,633,292	\$347,309	110.6%
41 - Salaries & Wages	1,796,417	2,087,633	2,314,420	2,192,524	2,585,350	270,930	111.7%
42 - Employee Benefits	713,947	763,266	427,969	428,062	487,735	59,766	114.0%
43 - Professional & Technical Services	8,210	2,283	5,240	2,600	13,250	8,010	252.9%
44 - Contractual Services	16,446	16,154	24,205	18,389	26,327	2,122	108.8%
45 - Other Contracted Services	22,183	18,846	33,669	28,645	38,620	4,951	114.7%
46 - Supplies	11,634	5,260	23,410	20,830	21,710	(1,700)	92.7%
49 - Other Financing Uses	-	-	457,070	457,070	460,300	3,230	100.7%



FY 2022/2023 Review

The Division expects to finish approximately 4.2% or \$138 thousand under budget for FY 2022/2023. This is most notably due to savings in the 41 – Salaries & Wages as a result of vacancies throughout the year. All other categories with the exception of 42 – Employee Benefits are expected to finish under budget.

FY 2023/2024 Summary

The FY 2023/2024 budget request is 10.6% or \$347 thousand higher compared to the previous year. The 41 – Salaries & Wages category is increasing 11.7% or \$271 thousand due to general budgetary assumptions, as well as the need to increase the Part-time Salaries and Overtime line items due to staffing coverage issues. The Officer in Charge/Training Officer line item is increasing due to new employees currently in training and the anticipated hiring of two new employees in FY 2023/2024. The 42 – Employee Benefits category is increasing as a result of Social Security, IMRF pension obligations and Tuition Reimbursement. 43 – Professions & Technical Services is increasing due to the Labor Attorney line item as union negotiations will begin late in the fiscal year

Employee Count

Budgeted positions remain flat compared to FY 2022/2023.

Police Department - 11040***	FY 21/22			FY 22/23			FY 23/24			Budgeted Change
	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	
Communications - 11040200	23.25	1.00	24.25	24.25	0.00	24.25	24.25	0.00	24.25	0.00
Full-Time FTE's	22.00	1.00	23.00	23.00	0.00	23.00	23.00	0.00	23.00	0.00
Communications Supervisor	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Communications Shift Leader	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	0.00
Communications Operator	19.00	1.00	20.00	20.00	0.00	20.00	20.00	0.00	20.00	0.00
Part Time FTE's	1.25	0.00	1.25	1.25	0.00	1.25	1.25	0.00	1.25	0.00
Communications Operator	1.25	0.00	1.25	1.25	0.00	1.25	1.25	0.00	1.25	0.00

11050100 - FIRE DEPARTMENT

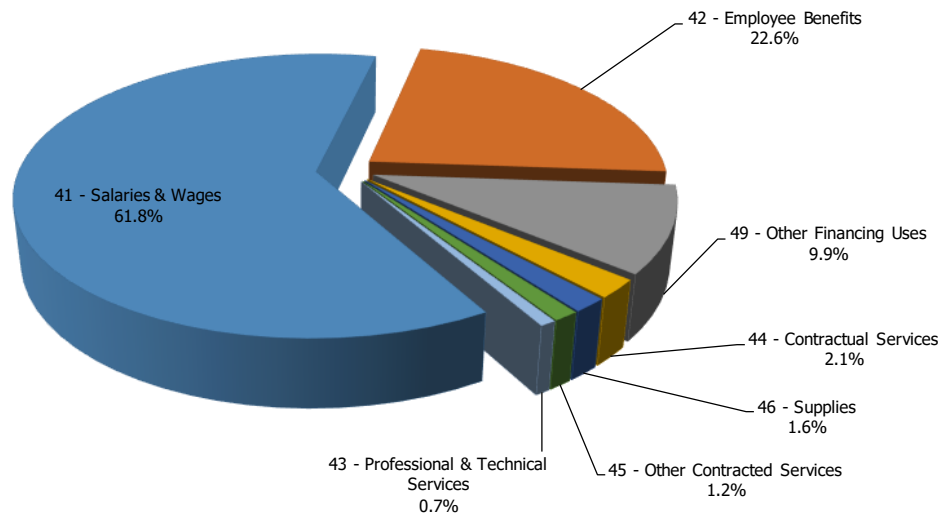
The Gurnee Fire Department (GFD) provides a variety of emergency services to protect the lives and property of its citizens. Now operating out of three stations, the Department provides 24-hour fire, rescue and EMS services. The GFD's headquarters station is located at 4580 Old Grand Avenue, with a second station located at 6581 Dada Drive. A third station, which was completed and opened 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. In 2022 the Gurnee Fire Department responded to 7,718 calls (compared to 7,227 in 2021 and 6,259 in 2020). Of the total calls in 2022, 5,640 were EMS related and 509 were motor vehicle accidents with injuries. The Fire Department made contact with 5,045 patients of which 4,002 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.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Fire Responses	5,959	6,255	6,220	6,230	6,819	7,047	6,871	6,347	7,408
Emergency Medical Responses	3,858	4,216	4,208	4,261	4,542	4,574	4,555	4,115	5,244
Mutual Aid Responses	557	581	533	562	646	573	519	486	475

A summary of the Fire Department's expenditures follow.

11050100 - Fire - Administration							
	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$11,336,930	\$12,201,936	\$12,506,411	\$12,730,320	\$13,338,780	\$832,369	106.7%
41 - Salaries & Wages	6,781,073	7,460,491	7,627,630	7,861,428	8,247,725	620,095	108.1%
42 - Employee Benefits	3,998,590	4,101,720	2,935,554	2,948,985	3,020,038	84,484	102.9%
43 - Professional & Technical Services	85,276	85,182	78,500	75,749	100,000	21,500	127.4%
44 - Contractual Services	179,905	205,211	258,065	262,976	282,872	24,807	109.6%
45 - Other Contracted Services	120,777	151,713	149,022	136,356	157,555	8,533	105.7%
46 - Supplies	121,050	157,499	198,850	186,036	215,590	16,740	108.4%
49 - Other Financing Uses	50,260	40,120	1,258,790	1,258,790	1,315,000	56,210	104.5%



FY 2022/2023 Review

The Department expects to come in 1.8% or \$224 thousand over its total budget for FY 2022/2023. This is a result of the 41 – Salaries & Wages category. 41 – Salaries & Wages is projected to end approximately \$233 thousand over budget due to the Overtime line item. Retirements and employee injuries throughout the year resulted in unexpected overtime. All other categories finished near budget.

FY 2023/2024 Summary

The FY 2023/2024 budget request is 6.7% or \$832 thousand higher than the previous year. The 41 - Salaries & Wages is increasing \$620 thousand due an increase in overtime based on current trends/call volume and general budgetary assumptions. The 42 – Employee Benefits category is increasing 2.9% or \$84 thousand due the Fire Pension Contribution line item. The 49 – Other Financing Uses category is increasing \$56 thousand mainly as a result of the transfer to the Health Insurance Fund.

Employee Count

Budgeted positions will decrease by 1.00 compared to FY 2022/2023. This is the result of transferring the Management Analyst position to the Community Development Department.

Fire Department - 11050***	FY 21/22			FY 22/23			FY 23/24			
	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted Change
Fire Department - 11050100	62.00	0.00	62.00	63.00	0.00	63.00	62.00	0.00	62.00	-1.00
Full-Time FTE's	62.00	0.00	62.00	63.00	0.00	63.00	62.00	0.00	62.00	-1.00
Fire Chief	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Management Analyst	1.00	0.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00	-1.00
Deputy Fire Chief	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Battalion Chief	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	0.00
Lieutenant	10.00	0.00	10.00	10.00	0.00	10.00	10.00	0.00	10.00	0.00
Firefighter/Paramedic	45.00	0.00	45.00	45.00	0.00	45.00	45.00	0.00	45.00	0.00
Administrative Secretary	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
Fire Marshal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire Inspector	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	0.00
Part Time FTE's	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Secretary	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

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 2023/2024 Foreign Fire budgeted revenues are \$65 thousand.

11050500 - Fire - Foreign Fire							
Category	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$34,505	\$65,314	\$100,000	\$100,000	\$65,000	(\$35,000)	65.0%
44 - Contractual Services	34,505	65,314	100,000	100,000	65,000	(35,000)	65.0%

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 collection and conveyance system, parkways, municipal buildings and grounds, parkway trees and the 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.

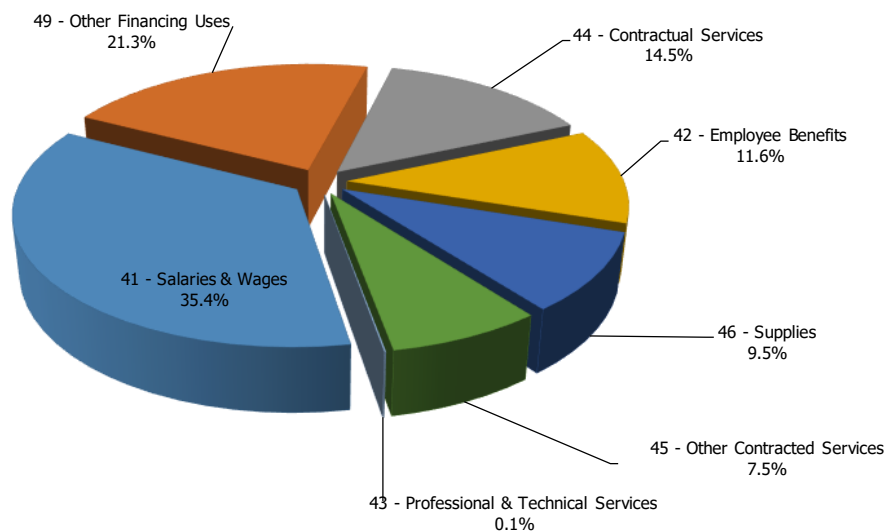
The Public Works Department's Street Division is responsible for streets, right-of-way maintenance, building maintenance, forestry and landscape maintenance, traffic control signs, street lighting and storm sewer and detention systems. During the winter season, the Street Division is responsible for 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.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Miles of Streets Resurfaced	3.8	3.8	5.3	3.8	3.6	3.8	4.7	2.4	2.0
Inches of Snowfall	70.9	41.8	30.8	35.4	33.0	52.5	25.5	42.0	22
Tons of Salt Used in Snow Plowing	4,033	1,884	1,799	1,891	2,766	3,595	2,421	2,635	2,061
Number of Parkway Trees Planted	213	120	141	168	120	190	102	67	68
Number of Water Main Breaks	30	34	25	32	34	33	23	25	37
Total Water Consumption (Millions of Gallons)	1,305	1,365	1,274	1,327	1,254	1,290	1,226	1,125	1,508
Number of Water Meters Replaced	201	128	93	135	63	154	86	82	220
Average Daily Consumption (Million of Gallons)	3.8	3.7	3.6	3.6	3.4	3.5	3.4	3.1	4.0

A summary of the Public Works Department cost center's last two years of actual expenditures, FY 2022/2023 budget and year end estimates and funding request for FY 2023/2024 are provided below.

11075100 - Public Works - Administration							
	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
Category	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$3,680,771	\$3,557,498	\$4,100,172	\$4,141,944	\$4,356,304	\$256,132	106.2%
41 - Salaries & Wages	1,327,731	1,410,782	1,524,748	1,518,630	1,541,870	17,123	101.1%
42 - Employee Benefits	903,180	867,057	524,467	520,955	507,220	(17,247)	96.7%
43 - Professional & Technical Services	1,443	1,779	2,700	2,972	2,925	225	108.3%
44 - Contractual Services	362,545	368,053	552,462	541,550	631,052	78,590	114.2%
45 - Other Contracted Services	281,818	258,345	311,825	374,100	328,602	16,777	105.4%
46 - Supplies	370,174	305,201	390,900	390,667	415,735	24,835	106.4%
49 - Other Financing Uses	433,880	346,280	793,070	793,070	928,900	135,830	117.1%



FY 2022/2023 Review

The FY 2022/2023 year end forecast is projected to end 1.0% or \$42 thousand over budget. This is largely due to the 45 – Other Contractual Services category is projected to end the year \$63 thousand over budget as a result of insurance claims and Damage to Village property. When a Village street light is struck by a vehicle for example, the Village incurs the cost of the repair and then works with insurance to subrogate the claim. FY 2022/2023 saw an uptick in damage from vehicles vs. street lights.

FY 2023/2024 Summary

The FY 2023/2024 budget request is up 6.2% or \$256 thousand compared to the previous year. Expenses in the 44 – Contractual Services account for the majority of the increase as Tree Removal, Tree Planting, Contract Mowing, Landscape Maintenance and Street Sweeping. The Tree Removal and Building Maintenance lines increased to allow a backlog of tree removal to move forward as well as allow continued overhead door and HVAC maintenance at the facility. In addition, the 49 – Other Financing Uses category is increasing by \$136 thousand as the Transfer to Fleet Service line item has been increased due to greater fuel usage.

Employee Count

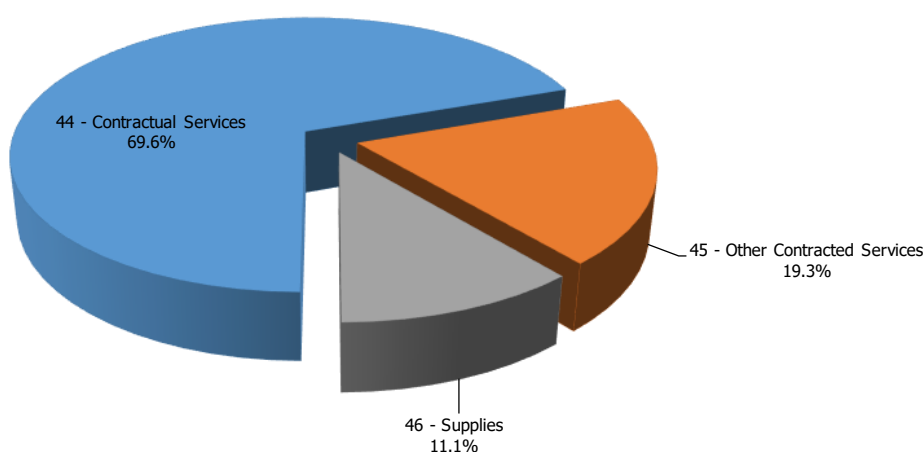
Full Time Equivalents will increase by 0.48 compared to FY 2022/2023. The General Fund will split the Administrative Services Coordinator 50/50 with the Utility Fund, therefore 0.10 FTE has been transferred to the General Fund (with 0.10 FTE removed from the Utility Fund). In addition, a part-time Maintenance Worker I - Utility Locator is proposed and results in a 0.38 FTE increase.

Public Works Department - 11075***	FY 21/22			FY 22/23			FY 23/24			Budgeted Change
	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	
Streets - 11075100	17.02	0.00	17.02	18.02	2.00	20.02	18.50	2.00	20.50	▲ 0.48
Full-Time FTE's	14.90	0.00	14.90	14.90	2.00	16.90	15.00	2.00	17.00	▲ 0.10
Public Works Director	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	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	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Lead Maintenance Worker	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance Worker I	0.00	0.00	0.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00
Maintenance Worker II	10.00	0.00	10.00	10.00	0.00	10.00	10.00	0.00	10.00	0.00
Administrative Secretary	0.40	0.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Services Coordinator	0.00	0.00	0.00	0.40	0.00	0.40	0.50	0.00	0.50	▲ 0.10
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	2.12	0.00	2.12	3.12	0.00	3.12	3.50	0.00	3.50	▲ 0.38
General Office Secretary	0.12	0.00	0.12	0.12	0.00	0.12	0.12	0.00	0.12	0.00
Maintenance Worker I (Locates)	0.00	0.00	0.00	0.00	0.00	0.00	0.38	0.00	0.38	▲ 0.38
Summer Helpers	2.00	0.00	2.00	3.00	0.00	3.00	3.00	0.00	3.00	0.00

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 follow.

11075300 - Administration - Municipal Building Maintenance							
Category	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$79,575	\$71,762	\$101,612	\$85,912	\$86,212	(\$15,400)	84.8%
44 - Contractual Services	63,033	52,796	75,700	59,700	60,000	(15,700)	79.3%
45 - Other Contracted Services	13,353	13,338	16,612	16,612	16,612	0	100.0%
46 - Supplies	3,189	5,629	9,300	9,600	9,600	300	103.2%



FY 2022/2023 Review

The Municipal Building Maintenance cost center is expected to end \$15 thousand under budget as savings were realized in Custodial Service line item due to a new contract.

FY 2023/2024 Summary

The Municipal Building Maintenance budget is down 14.2% or \$15 thousand compared to the prior year as the Village transition janitorial services to a new company which has resulted in cost savings.

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 Consolidated Emergency Telephone Systems Board (NLCC-ETSB). Funds previously distributed to each municipality were combined and distributed to the NLCC-ETSB as a standalone entity.

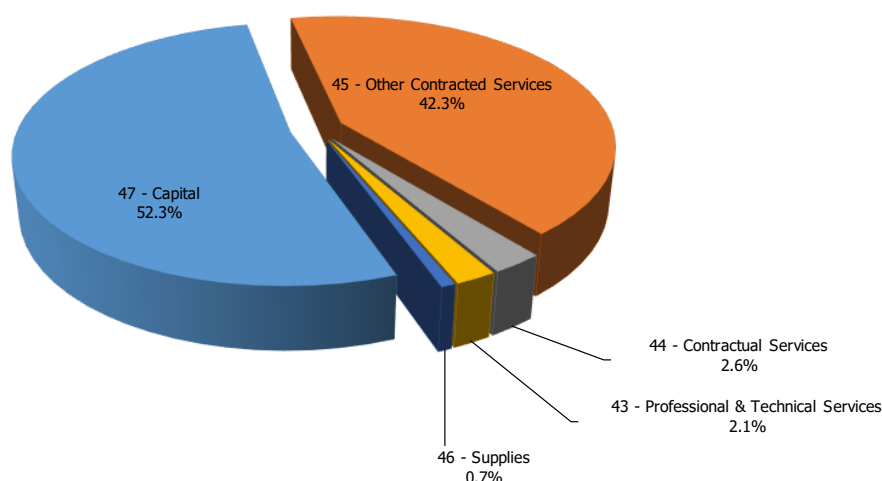
As an independent entity, the Village does not budget for or have any financial control of the NLCC-ETSB other than through its representation on the Board. The Intergovernmental Agreement calls for the 911 funds to be used for capital purposes as approved by the NLCC-ETSB budget. Each municipality makes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

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

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

A summary of the 911 Fund's last two years of actual revenues and expenditures, FY 2022/2023 budget and year end estimates and FY 2023/2024 projections are provided below.

121 - 911 Fund							
Category	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$4,673.56	\$112,742	\$0	\$0	\$0	\$0	
Revenues	404,509	\$672,921	\$1,741,336	\$860,460	\$1,505,126	(\$236,210)	86.4%
33 - Intergovernmental	404,509	672,921	1,741,336	860,460	1,505,126	(236,210)	86.4%
36 - Invests & Contribs	-	-	-	-	-	-	N/A
Expenditures	\$399,836	\$560,179	\$1,741,336	\$860,460	\$1,505,126	(\$236,210)	86.4%
41 - Salaries & Wages	-	-	-	-	-	-	N/A
43 - Professional & Technical Services	1,239	11,255	29,700	12,200	30,900	1,200	104.0%
44 - Contractual Services	44,301	32,792	58,750	42,995	38,750	(20,000)	66.0%
45 - Other Contracted Services	289,095	279,836	623,636	417,618	636,926	13,290	102.1%
46 - Supplies	13,503	3,699	11,000	11,149	11,000	-	100.0%
47 - Capital	51,697	232,598	1,018,250	376,498	787,550	(230,700)	77.3%



FY 2022/2023 Review

Revenues and expenditures are expected to finish 50.6% or \$881 thousand under budget due to the timing of capital projects and related reimbursements from the NLCC-ETSB.

FY 2023/2024 Summary

In FY 2023/2024 the Village anticipates making reimbursable purchases related to 911 center of \$1.5 million, a decrease of 13.6% or \$236 thousand compared to FY 2022/2023. The majority of the expenditures are in the 47 – Capital category 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. Starcom 21 is a statewide voice radio communications network that is owned and operated by Motorola and leased back to the State of Illinois for its use. Communities can subscribe to the network for public safety communications. The benefits of the Starcom 21 network include increased interoperability between agencies and encryption technology. The Village transitioned to Starcom full-time on June 16, 2021.

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 2023/2024 budget includes \$715 thousand in Motor Fuel Tax, \$587 thousand in Transportation Renewal funds, \$75 thousand in Interest Income and \$25,000 in "High Growth Cities" funding. Total FY 2023/2024 projected receipts in the Motor Fuel Tax Fund are \$1.4 million. 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 2023/2024 expenditures of \$2.0 million will supplement \$4.5 million Capital Funds and allow for 5.5 miles of roadway resurfacing/reconstruction.

A summary of the MFT Fund's last two years of actual revenues and expenditures, FY 2022/2023 budget and year end estimates and the funding request for FY 2023/2024 are provided below.

122 - Motor Fuel Tax Fund							
Category	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$895,182	\$634,319	(\$740,256)	(\$444,752)	(\$598,000)	\$142,256	
Revenues	\$2,242,331	\$1,981,468	\$1,604,744	\$1,743,744	\$1,402,000	(\$202,744)	87.4%
33 - Intergovernmental	2,241,761	1,979,384	1,603,744	1,668,744	1,327,000	(276,744)	82.7%
36 - Invests & Contribs	570	2,084	1,000	75,000	75,000	74,000	7500.0%
Expenditures	\$1,347,149	\$1,347,149	\$2,345,000	\$2,188,496	\$2,000,000	(\$345,000)	85.3%
44 - Contractual Services	1,000,000	1,347,149	2,345,000	1,905,000	2,000,000	(345,000)	85.3%
47 - Capital	347,149	-	-	283,496	-	-	N/A

FY 2022/2023 Review

Revenues are expected to finish slightly over budget as Transportation Renewal Fund and Interest Income revenue exceeded budget.

FY 2023/2024 Summary

Revenues are expected to decrease compared to FY 2022/2023 projections due to Gurnee no longer receiving Rebuild Illinois funding. In FY 2022/2023 the sixth and final \$344 thousand was distributed to the Village.

Expenditures total \$2.0 million for FY 2023/2024. 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 2022/2023 budget and year end estimates and the funding request for FY 2023/2024 follow.

123 - Impact Fee Fund							
Category	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	(\$349,986)	(\$149,989)	(\$149,900)	(\$140,900)	(\$150,000)	(\$100)	
Revenues	\$14	\$11	\$100	\$9,100	\$0	(\$100)	0.0%
36 - Invests & Contribs	14	11	100	-	-	(100)	0.0%
Expenditures	\$350,000	\$150,000	\$150,000	\$150,000	\$150,000	\$0	100.0%
49 - Other Financing Uses	350,000	150,000	150,000	150,000	150,000	-	100.0%

FY 2022/2023 Review

Revenues are projected to finish \$9 thousand over budget due to stormwater management impact fees collected during the fiscal year. Expenditures will finish at budget.

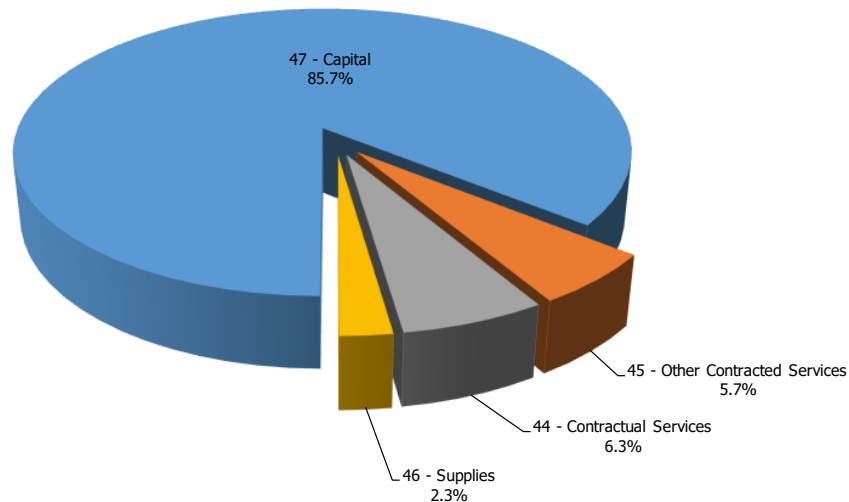
FY 2023/2024 Summary

In FY 2023/2024 the Village has budgeted \$0 in revenue. The Village does not expect to collect any impact fees during the fiscal year. Fiscal Year 2023/2024 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 on law enforcement efforts. A summary of the Police Department Restricted Revenue Fund's last two years of actual revenues and expenditures, FY 2022/2023 budget and year end estimates and the funding request for FY 2023/2024 are provided below.

124 - PD Restricted Revenue Fund							
	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
Category	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	(\$3,722)	\$82,713	\$34,100	\$9,500	(\$172,000)	(\$206,100)	
Revenues	\$39,677	\$100,381	\$260,100	\$223,500	\$153,500	(\$106,600)	59.0%
35 - Fines & Forfeitures	39,623	100,200	260,000	165,000	151,000	(109,000)	58.1%
36 - Invests & Contribs	54	181	100	2,500	2,500	2,400	2500.0%
Expenditures	\$43,399	\$17,668	\$226,000	\$214,000	\$325,500	\$99,500	144.0%
44 - Contractual Services	-	-	17,000	20,500	20,500	3,500	120.6%
45 - Other Contracted Services	-	-	34,000	18,500	18,500	(15,500)	54.4%
46 - Supplies	-	1,200	10,000	10,000	7,500	(2,500)	75.0%
47 - Capital	43,399	16,468	165,000	165,000	279,000	114,000	169.1%



FY 2022/2023 Review

Revenues are expected to finish \$37 thousand under budget as the court system continues to address the accumulation of case work built up during the pandemic. The process for awarding Federal Seizure funds slowed significantly as courts struggled with remote hearings, thereby creating greater backlogs in the system. Expenditures will finish at \$214 thousand. The Department replaced two unmarked vehicles, tactical vests, emergency response bags, K9 Unit supplies, upgraded the evidence room and purchased software for investigations.

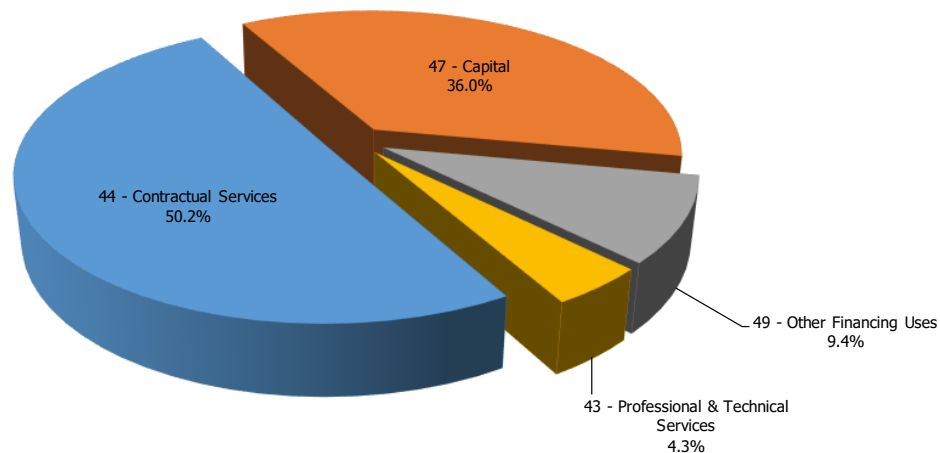
FY 2023/2024 Summary

Revenues are expected to be \$154 thousand from the Village's participation in Federal and State seizure programs as well as a small amount of interest income. Budgeted expenditures planned for FY 2023/2024 include duty firearms, plate carriers and additional investigations software. Also included is the replacement of two K9 vehicles and one unmarked vehicle. The Department currently operates nine unmarked vehicles which are used by Police Detectives and the Chief.

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 2022/2023 budget and year end estimates and the funding request for FY 2023/2024 follow.

131 - Capital Improvement Fund							
	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
Category	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$1,275,403	\$8,132,525	(\$9,217,315)	(\$7,483,307)	(\$3,810,400)	\$5,406,915	
Revenues	\$8,117,577	\$13,390,651	\$5,792,000	\$6,399,146	\$5,775,000	(\$17,000)	99.7%
30 - Major Revenues	3,821,696	5,378,494	4,900,000	5,500,000	5,450,000	550,000	111.2%
33 - Intergovernmental	-	-	162,000	19,146	25,000	(137,000)	15.4%
36 - Invests & Contribs	1,002,969	1,068,364	5,000	130,000	100,000	95,000	2000.0%
39 - Other Sources	3,292,911	6,943,793	725,000	750,000	200,000	(525,000)	27.6%
Expenditures	\$6,842,173	\$5,258,126	\$15,009,315	\$13,882,453	\$9,585,400	(\$5,423,915)	63.9%
43 - Professional & Technical Services	179,850	115,164	375,000	285,000	415,000	40,000	110.7%
44 - Contractual Services	2,411,626	929,679	4,681,260	4,117,267	4,815,000	133,740	102.9%
47 - Capital	3,296,213	3,543,095	3,321,650	2,847,250	3,454,900	133,250	104.0%
48 - Debt Service	12,813	289,689	5,355,205	5,356,736	-	(5,355,205)	0.0%
49 - Other Financing Uses	941,671	380,500	1,276,200	1,276,200	900,500	(375,700)	70.6%



FY 2022/2023 Review

Revenues are expected to finish 10.5% or \$607 thousand over budget. This is the result of Home Rule Sales Tax outperforming the budget and transferring 101- General Fund surplus to the 131 – Capital Fund. Home Rule Sales Tax is projected to end the fiscal year \$600 thousand ahead of budget. Consumer spending has remained strong. In addition, Interest Income is expected to end \$125 thousand over budget as returns exceeded Village expectations.

Expenditures are expected to end FY 2022/2023 7.5% or \$1.1 million under budget. The Street Surfacing-Maintenance and Department Software Systems & Apps – Police Department line items have the most savings. Street Surfacing-Maintenance is under budget as the Village had budgeted for work on Manchester in conjunction with a State grant that was never completed. The work has been moved to FY 2023/2024

The Village utilized Rebuild Illinois funding as it is restricted to roadway improvements, while the resources in the Capital Fund are not restricted and therefore provide more flexibility. In the Police Department, records management system replacement did not occur and is now being done in conjunction with a joint effort with Lake County.

FY 2023/2024 Summary

Notable revenues in FY 2022/2023 include \$5.5 million from Home Rule Sales Tax, \$150 thousand Impact Fee Fund transfer and \$50 thousand in miscellaneous asset sales. FY 2023/2024 Capital Improvement Fund expenditures total \$9.6 million and 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.

Another outstanding debt the Village paid off early was the Fire Station #3 General Promissory Note. A \$5.4 million General Promissory Note used to finance the construction of Fire Station #3. Per a contractual agreement, the Warren-Waukegan Fire Protection District has provided \$2 million toward the note. The remaining balance was the Village's responsibility. The Village used FY 2021/2022 surplus to pay off the Fire Station #3 Promissory Note in full in October 2022. Paying off this loan early saved the Village \$942 thousand in interest compared to following the original repayment schedule. 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. 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 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
Revenues Over/(Under) Expenditures	(\$16,575)	\$0	\$0	\$0	\$0	\$0		
Revenues	(\$16,575)	\$0	\$0	\$0	\$0	\$0	N/A	
36 - Invests & Contribs	709	-	-	-	-	-	N/A	
39 - Other Sources	(17,283)	-	-	-	-	-	N/A	
Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	N/A	
48 - Debt Service	-	-	-	-	-	-	N/A	

FY 2022/2023 Review

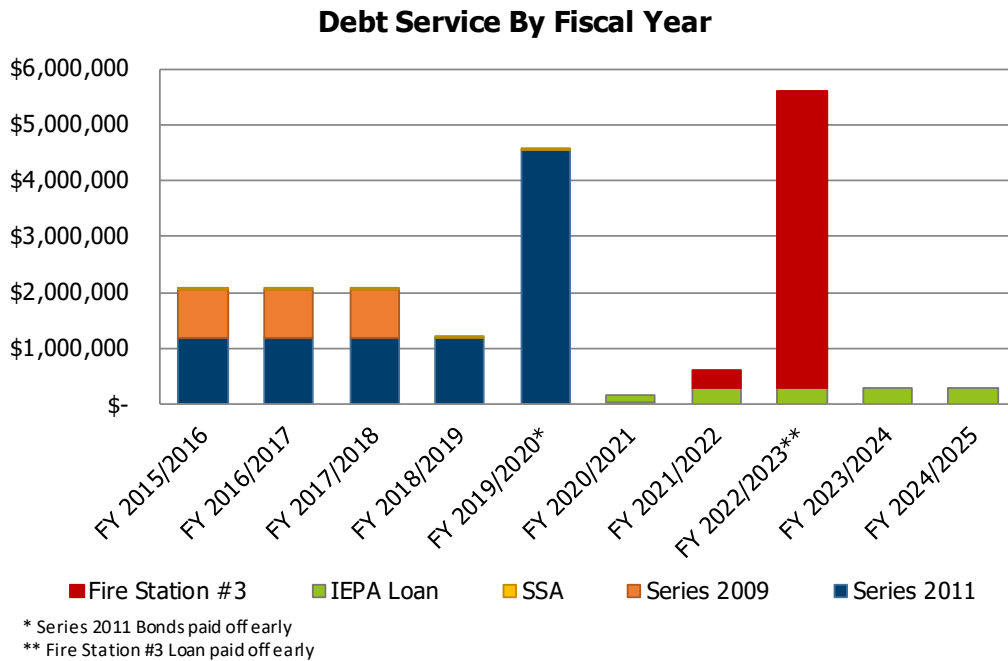
The Village has no General Obligation (GO) debt and therefore the Bond Fund has no activity.

FY 2023/2024 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, SSA and Fire Station #3 debt obligations have been met. Payment related to the IEPA Loan are accounted for in the Water and Sewer Operating Fund. 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*.



211 - GOLF COURSE FUND

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

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

- All facets of golf course management performed by GolfVisions. Operational, marketing, financial and staffing plans will be presented to and approved by the Village Administrator prior to execution.
- Five year term at a cost of \$39,000 per year.
- Incentive fee of 15% of gross revenue in excess of \$1,025,000.
- Monthly financial and operational reporting, in addition to quarterly review meetings.
- Development of an all-encompassing Annual Plan that includes revenues, expenditures, equipment, repairs, marketing and capital improvements plans.
- Language directing 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 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$109,419	\$36,267	\$200	\$13,000	\$33,000	\$32,800	
Revenues	\$177,900	\$57,409	\$50,200	\$63,000	\$58,000	\$7,800	115.5%
33 - Intergovernmental	52,834	57,108	50,000	60,000	55,000	5,000	110.0%
36 - Invests & Contribs	65	301	200	3,000	3,000	2,800	1500.0%
39 - Other Sources	125,000	-	-	-	-	-	N/A
Expenditures	\$68,480	\$21,142	\$50,000	\$50,000	\$25,000	(\$25,000)	50.0%
46 - Supplies	5,000	-	-	-	-	-	N/A
47 - Capital	63,480	21,142	50,000	50,000	25,000	(25,000)	50.0%

FY 2022/2023 Review

FY 2022/2023 revenue is limited to amusement tax generated by the course and interest income. It is projected to end the year \$13 thousand over budget as the golf industry continued to perform strong in 2022. There were no Village expenditures related to the course in FY 2022/2023. Clubhouse improvements and equipment purchases were funded by the course directly from operating revenue.

FY 2023/2024 Summary

Revenue for FY 2023/2024 is limited to amusement tax generated by the course and interest income. Expenditures include \$25 thousand to supplement golf course funding for any capital improvement project(s) that are justified and needed. As in past year, the course will take the lead on funding such projects.

221 – WATER & SEWER OPERATING FUND & 223 – WATER & SEWER CAPITAL 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 2,595 fire hydrants, 2,428 valves and 9,854 water meters. The sanitary sewer conveyance system includes 138 miles of sewer main and eight pump stations. Sanitary sewage treatment is provided by North Shore Water Reclamation District at its Gurnee treatment facility.

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

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

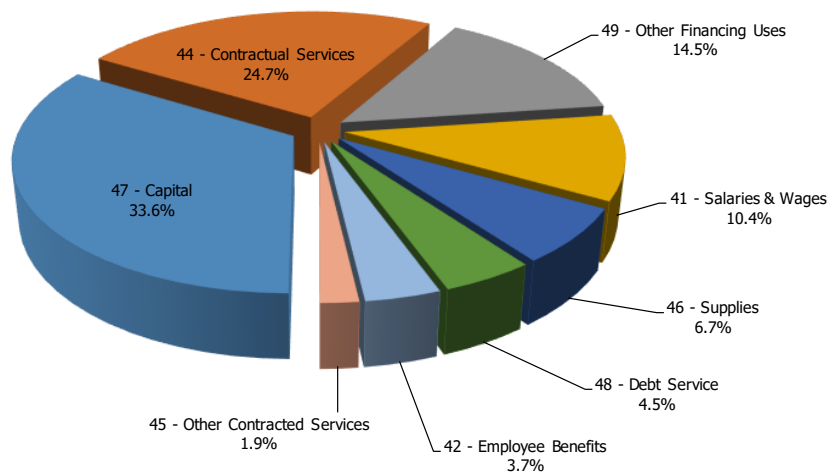
- Tower 4 (Northwestern) – 2,000,000 gallons
- Tower 5 (Knowles Rd.) – 2,000,000 gallons (New in 2020)

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 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. During FY 2021/2022 and FY 2022/2023 the Village did not adjust the water rate. The FY 2023/2024 budget assumes a modest 3.5% rate increase after two years of no rate adjustments.

The Village's water rate includes the rate charged by the water supplier, the Central Lake County Joint Action Water Agency (CLCJAWA). In FY 2022/2023 this rate was \$1.68 per 1,000 gallons. The rate is expected to increase to \$1.80 per 1,000 gallons in FY 2023/2024. A summary of the Water & Sewer Operating cost center's last two years of actual expenditures, FY 2022/2023 budget and year end estimates and the funding request for FY 2023/2024 is provided on the following page.

Water & Sewer Utility Combined							
221 - Water & Sewer Operating / 223 - Water & Sewer Capital Funds							
	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Revenues Over/(Under) Expenditures	\$1,188,867	\$991,276	(\$2,927,940)	(\$1,109,758)	(\$2,792,041)	\$135,898	
Revenues	(\$1,078,263)	\$9,893,398	\$9,572,500	\$9,653,343	\$9,646,200	\$73,700	100.8%
32 - Licenses & Permits	78,479	82,505	110,000	50,000	50,000	(60,000)	45.5%
34 - Charges for Services	8,739,494	9,519,030	9,352,500	9,425,343	9,418,200	65,700	100.7%
35 - Fines & Forfeitures	80,293	116,917	100,000	100,000	100,000	-	100.0%
36 - Invests & Contribs	15,123	6,805	10,000	70,000	70,000	60,000	700.0%
39 - Other Sources	(9,991,652)	168,142	-	8,000	8,000	8,000	N/A
Expenditures	(\$2,267,129)	\$8,902,123	\$12,500,440	\$10,763,101	\$12,438,241	(\$62,198)	99.5%
41 - Salaries & Wages	1,055,116	1,050,549	1,190,271	1,185,171	1,287,689	97,418	108.2%
42 - Employee Benefits	247,105	749,307	462,460	472,351	458,191	(4,269)	99.1%
43 - Professional & Technical Services	12,980	8,945	18,500	19,000	18,600	100	100.5%
44 - Contractual Services	3,580,295	3,172,282	2,890,804	2,812,750	3,064,653	173,849	106.0%
45 - Other Contracted Services	175,693	221,179	206,321	215,966	232,261	25,940	112.6%
46 - Supplies	238,382	629,498	628,355	631,635	830,725	202,370	132.2%
47 - Capital	1,084,070	1,831,697	4,397,500	2,720,000	4,175,000	(222,500)	94.9%
48 - Debt Service	155,994	129,085	564,249	564,249	564,248	(1)	100.0%
49 - Other Financing Uses	(8,816,765)	1,109,580	2,141,980	2,141,980	1,806,875	(335,105)	84.4%



FY 2022/2023 Review

The main revenue source in the Water & Sewer Combined Fund is water and sewer sales. The Village expects to end FY 2022/2023 2.0% or \$81 thousand over budget. Both Water & Sewer Sales are projected to end the fiscal year at budget.

The combined funds are expected to come in 13.9% or \$1.7 million under budget for FY 2022/2023 expenditures. The majority of this is a result of the 47 – Capital category due to the Intergovernmental Cost Sharing and Utility Improvement line items. The Intergovernmental Cost Sharing line item is under as the Village portion of intersection improvements at Washington & Hunt Club and Stearns School near Route 41 were carried forward to FY 2023/2024 as these Lake County project did not get underway in FY 2022/2023. The Utility Improvement line item is under as work on Old Grand Avenue came in better than expected and televising work was moved to FY 2023/2024. 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. The SCADA System line item had only \$35 thousand in expenditures and as a result the majority of this funding has been carried forward to FY 2023/2024.

FY 2023/2024 Summary

FY 2023/2024 revenues are projected to increase by 0.8% or \$74 thousand. This is primarily the result of the Tower/Antenna Lease and Interest Income line items. Water Sales have been reduced by \$10 thousand, while Sewer Sales remained flat compared to FY 2022/2023.

FY 2023/2024 expenditures are expected to be 0.5% or \$62 thousand lower than the previous fiscal year. The 41 – Salaries & Wages category is increasing as due to budgetary assumptions and the addition of a part-time Utility Locator position. The Contractual Services – 44 category is increasing \$174 thousand mainly due to Pumping Maintenance to allow for needed lift station repairs and Main Maintenance to allow the purchase of equipment to perform leak detection related to the Illinois Department of Natural Resources water system improvement plan. The Supplies – 46 category is increasing \$202 thousand to allow for the purchase of the remaining 3,850 Orion remote water meter reading units. This will allow the Village to complete this multi-year upgrade. Currently meters are read by driving the meter route on a bimonthly basis. The upgrade allows for instantaneous meter reads and consumption history providing increased accuracy and the ability to identify small issues before they become large problems. As of February 2023 over 5,500 of the nearly 10,000 total units have been replaced. The 47 – Capital category is decreasing \$223 thousand compared to FY 2022/2023. The majority of this decrease is in the Utility Improvement line item due to a smaller size project on O'Plaine versus the Old Grand watermain project from the prior year. 49 – Other Financing Uses is decreasing \$335 thousand due to a decrease in the Transfer to Fleet Services to support equipment replacements. FY 2023/2024 Water & Sewer Capital Improvement Fund expenditures are detailed in *Section 7: Capital Improvement Budget Summary*.

Employee Count

Budget positions will increase by 0.28 full-time equivalents as a part-time Utility Locator position has been added. Other adjustments to headcount that result in no net increase or decrease and are related to internal promotions and shifting 0.10 FTE of the Administrative Service Coordinator to the Public Works Department budget. This position is budgeted to be split 50/50 between the General Fund and Water & Sewer Operating Fund.

Public Works Department - 22175***	FY 21/22			FY 22/23			FY 23/24			
	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
Utility - 22175500	12.53	1.50	14.03	13.83	1.00	14.83	14.11	1.00	15.11	0.28
Full-Time FTE's	11.55	1.50	13.05	13.55	1.00	14.55	13.45	1.00	14.45	-0.10
Public Works Director	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Village Engineer/Asst. PW Director	0.00	0.50	0.50	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Waterworks Operator	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lead Maintenance Worker	1.00	0.00	1.00	2.00	0.00	2.00	2.00	0.00	2.00	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	0.20	0.00	0.20	0.20	0.00	0.20	0.00	0.00	0.00	-0.20
Assistant to the Administrator	0.00	0.00	0.00	0.00	0.00	0.00	0.20	0.00	0.20	0.20
GIS Coordinator	0.25	0.00	0.25	0.25	0.00	0.25	0.25	0.00	0.25	0.00
Finance Assistant I	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	-1.00
Finance Assistant II	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	1.00
Maintenance Worker I	3.00	0.00	3.00	3.00	1.00	4.00	3.00	1.00	4.00	0.00
Maintenance Worker II	4.00	1.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00	0.00
Administrative Secretary	0.60	0.00	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Services Coordinator	0.00	0.00	0.00	0.60	0.00	0.60	0.50	0.00	0.50	-0.10
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	0.98	0.00	0.98	0.28	0.00	0.28	0.66	0.00	0.66	0.38
General Office Secretary	0.28	0.00	0.28	0.28	0.00	0.28	0.28	0.00	0.28	0.00
Maintenance Worker I (Locates)	0.00	0.00	0.00	0.00	0.00	0.00	0.38	0.00	0.38	0.38
Finance Assistant I	0.70	0.00	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00

231 – HEALTH INSURANCE FUND

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

Fund/Department/Division	Full-Time FTE's		Transferred From	Transferred To	Health Insurance	Dental Insurance	Life Insurance	Wellness	Total (Rounded)
Total All Funds	228.00	100.0%			\$4,217,700	\$275,000	\$45,000	\$25,000	\$4,562,700
110 - General Fund	210.55	92.3%			\$3,894,898	\$253,953	\$41,556	\$23,087	\$4,213,600
Administration - 11010100	6.80	3.0%	11010100-493033	23110100-339101	\$125,791	\$8,202	\$1,342	\$746	\$136,100
Information Systems - 11010200	5.75	2.5%	11010200-493033	23110200-339101	\$106,367	\$6,935	\$1,135	\$630	\$115,100
Planning/Building Safety - 11020100	9.50	4.2%	11020100-493033	23120100-339101	\$175,738	\$11,458	\$1,875	\$1,042	\$190,100
Engineering - 11020200	5.50	2.4%	11020200-493033	23120200-339101	\$101,743	\$6,634	\$1,086	\$603	\$110,100
PD Administration - 11040100	83.00	36.4%	11040100-493033	23140100-339101	\$1,535,391	\$100,110	\$16,382	\$9,101	\$1,661,000
Communications - 11040200	23.00	10.1%	11040200-493033	23140200-339101	\$425,470	\$27,741	\$4,539	\$2,522	\$460,300
Fire Department - 11050100	62.00	27.2%	11050100-493033	23150100-339101	\$1,146,918	\$74,781	\$12,237	\$6,798	\$1,240,700
Streets - 11075100	15.00	6.6%	11075100-493033	23175100-339101	\$277,480	\$18,092	\$2,961	\$1,645	\$300,200
221 - W&S Operating Fund	13.45	5.9%			\$248,807	\$16,223	\$2,655	\$1,475	\$269,200
Utility - 22175500	13.45	5.9%	22175500-493033	23175500-339110	\$248,807	\$16,223	\$2,655	\$1,475	\$269,200
231 - Fleet Services Fund	4.00	1.8%			\$73,995	\$4,825	\$789	\$439	\$80,000
Vehicle Maintenance - 23375200	4.00	1.8%	23375200-493033	23175200-339117	\$73,995	\$4,825	\$789	\$439	\$80,000

231 - Health Insurance Fund							
Category	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$0	\$0	\$0	(\$92,232)	\$0	\$0	
Revenues	\$0	\$0	\$4,323,100	\$5,078,100	\$5,380,500	\$1,057,400	124.5%
39 - Other Sources	-	-	4,323,100	4,323,100	4,563,100	240,000	105.6%
Expenditures	\$0	\$0	\$4,323,100	\$5,170,332	\$5,380,500	\$1,057,400	124.5%
42 - Employee Benefits	-	-	4,323,100	5,160,500	5,370,500	1,047,400	124.2%

FY 2022/2023 Review

Revenue is expected to finish the year 17.5% or \$755 thousand over budget due to splitting out employee portion of premiums from the expenditure line item. Expenses are expected to finish 19.6% or \$847 thousand due to the same reason and greater health insurance expenditures than anticipated.

FY 2023/20234Summary

The total program budget is increasing \$1.1 million or 24.5% versus the FY 2022/2023 budget. This increase is due to market changes in premiums and stop/loss coverage as well as anticipated wellness programs for employees.

233 – FLEET SERVICES FUND

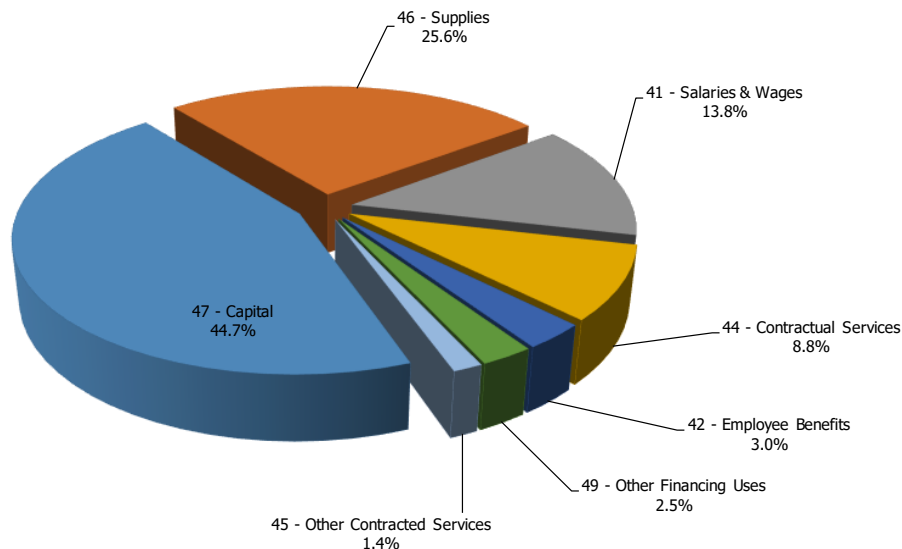
The Fleet Services Fund (new in FY 2020/2021) accounts for activity related to the maintenance and replacement of the Village's vehicle and equipment fleet. A central parts and supplies inventory, fueling facility, garage and fleet replacement forecasting is maintained by the Fleet Services Division (formerly titled Vehicle Maintenance Division) under the direction of the Director of Public Works. 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 five 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 five 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 five 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			\$971,100	\$180,400	\$305,400	\$1,469,000	\$2,925,900
110 - General Fund			\$847,800	\$150,100	\$273,700	\$0	\$1,271,600
11020100 - CD Planning & Building	11020100-493031	23320100-339101	\$16,600	\$2,300	\$4,500		\$23,400
11020200 - CD Engineering	11020200-493031	23320200-339101	\$16,900	\$2,900	\$5,100		\$24,900
11040100 - Police	11040100-493031	23340100-339101	\$340,100	\$48,600	\$130,100		\$518,800
11050100 - Fire	11050100-493031	23350100-339101	0	0	\$74,200		\$74,200
11075100 - PW Streets	11075100-493031	23375100-339101	\$474,200	\$96,300	\$59,800		\$630,300
131 - Capital Improvement Fund			\$0	\$0	\$0	\$900,500	\$900,500
13140100 - Police	13110100-493031	23340100-339106				\$332,000	\$332,000
13175100 - PW Streets	13110100-493031	23375200-339106				\$568,500	\$568,500
221 - W&S Operating Fund			\$123,300	\$30,300	\$31,700	\$0	\$185,300
22175500 - PW Utility	22175500-493031	23375500-339110	\$123,300	\$30,300	\$31,700		\$185,300
223 - W&S Capital Fund			\$0	\$0	\$0	\$568,500	\$568,500
22375500 - PW Utility	22375500-493031	23375200-339111				\$568,500	\$568,500

233 - Fleet Services Fund							
	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
Category	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$692,389	(\$261,620)	\$2,038	(\$87,484)	\$86,465	\$84,427	
Revenues	\$2,300,343	\$1,589,382	\$3,641,190	\$3,641,190	\$3,229,900	(\$411,290)	88.7%
34 - Charges for Services	5,827	23,722	30,000	30,000	295,000	265,000	983.3%
39 - Other Sources	2,294,516	1,565,660	3,611,190	3,611,190	2,934,900	(676,290)	81.3%
Expenditures	\$1,607,954	\$1,851,002	\$3,639,152	\$3,728,674	\$3,143,435	(\$495,717)	86.4%
41 - Salaries & Wages	374,523	396,975	423,640	424,036	433,800	10,160	102.4%
42 - Employee Benefits	196,416	211,149	98,472	97,782	95,683	(2,789)	97.2%
43 - Professional & Technical Services	321	332	280	367	370	90	132.1%
44 - Contractual Services	134,061	176,097	187,895	226,460	276,972	89,077	147.4%
45 - Other Contracted Services	24,870	26,799	37,385	44,082	44,800	7,415	119.8%
46 - Supplies	379,426	503,863	648,100	787,568	805,860	157,760	124.3%
47 - Capital	498,336	377,382	2,167,200	2,072,200	1,405,850	(761,350)	64.9%
49 - Other Financing Uses	-	158,407	76,180	76,180	80,100	3,920	105.1%



FY 2022/2023 Review

Revenues will end at budget. Expenditures in the Fleet Services Fund are expected on budget. 46 – Supplies is projected to the end the fiscal year 2.5% or \$90 thousand over budget due to the Auto & Truck Maintenance in the 44 – Contractual Services category and Fuel and Diesel Fuel in the 46 – Supplies category. During the year the Division experienced unanticipated vehicle repairs. In addition, the price of fuel increased substantially during FY 2022/2023.

FY 2023/2024 Summary

Revenues consist of charges back to departments in the 110 - General Fund and 221 - Water & Sewer Operating Fund via inter-fund transfers. In addition transfers from the 131 - Capital and 223 - 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 2023/2024 budget. This includes Salaries and benefits, overhead, outside work, parts, fuel and other supplies. Included in the 47 - Capital category is the replacement of a bucket truck, vehicle lift, floor machine, two heavy duty plow trucks, a pickup truck and a locate truck in Public Works, and four squads and two unmarked vehicles in Police.

Employee Count

Budget positions will remain consistent with the prior fiscal year.

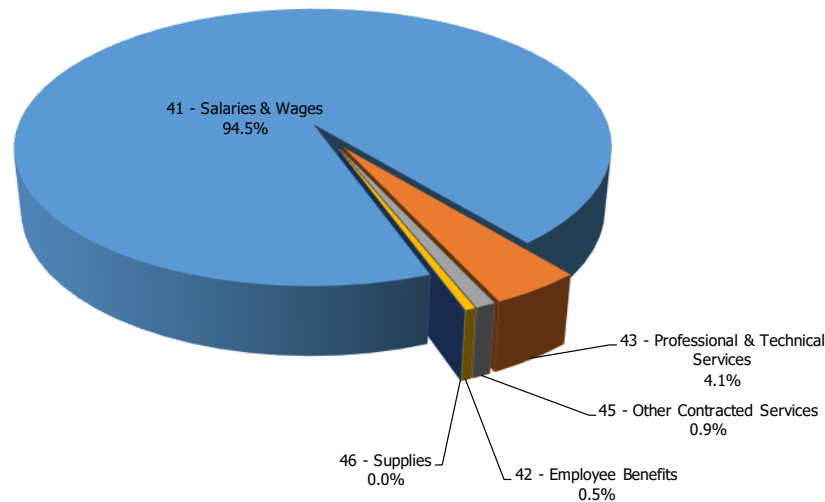
Public Works Department - 23375***	FY 21/22			FY 22/23			FY 23/24			
	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted Change
Vehicle Maintenance - 23375200	4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	0.00
Full-Time FTE's	4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	0.00
Fleet Manager	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Mechanic	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	0.00
Part Time FTE's	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fleet Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mechanic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

307 - POLICE PENSION FUND

The Police Pension Fund accounts for the resources necessary to provide retirement and disability pension benefits to sworn personnel of the Village's Police Department. Financing is provided by Village contributions, employee payroll withholdings and investment income. The pension fund has its own board which approves expenditures and reviews requests for retirements and/or disability. Pension consolidation legislation passed in 2020, resulted in the creation of a single investment entity for both the Police and Fire Pension Funds throughout the State. These newly created Boards oversee investment activity and the assumptions for the annual actuarial study used to determine employer contributions.

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, 2022. Employer contributions are included in the 42 - Employee Benefits category. The Annual Required Contribution (ARC) as determined by an independent actuary for the Police Pension Fund decreased 25.7% or \$520,555 from \$2,024,393 to \$1,503,838. The decrease in the ARC is due primarily to better than expected investment returns over the past five years. The Village continues to conservatively fund its pension obligations and the FY 2022/2023 budget includes a 3.0% increase on the FY 2022/2023 contributions. For the Police Pension, this results in a contribution of \$2,709,668, overfunding the ARC by \$1,205,830. The funding level increased from 83.2% to 89.8% for police primarily due better than anticipated investment returns. A summary of the Police Pension Fund's last two years of actual expenditures, FY 2022/2023 budget and year end estimates and the funding request for FY 2023/2024 follow.

307 - Police Pension Fund							
Category	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$19,493,955	(\$6,039,703)	\$4,428,742	\$4,428,742	\$4,195,668	(\$233,074)	
Revenues	\$22,709,189	(\$2,132,244)	\$8,158,742	\$8,158,742	\$8,459,668	\$300,926	103.7%
36 - Invests & Contribs	22,709,177	(2,132,244)	8,158,742	8,158,742	8,459,668	300,926	103.7%
39 - Other Sources	12	-	-	-	-	-	N/A
Expenditures	\$3,215,233	\$3,907,459	\$3,730,000	\$3,730,000	\$4,264,000	\$534,000	114.3%
41 - Salaries & Wages	2,919,165	3,526,686	3,433,000	3,433,000	4,030,000	597,000	117.4%
42 - Employee Benefits	-	5,700	15,000	15,000	20,000	5,000	133.3%
43 - Professional & Technical Services	271,760	340,251	245,000	245,000	175,000	(70,000)	71.4%
45 - Other Contracted Services	24,308	34,822	36,000	36,000	38,000	2,000	105.6%
46 - Supplies	-	-	1,000	1,000	1,000	-	100.0%



FY 2022/2023 Review

Revenues and expenditures are expected to finish at budget.

FY 2023/2024 Summary

Revenues increased 3.7% or \$301 thousand versus the FY 2022/2023 budget. This is primarily the result of greater employer/employee contributions and investment returns.

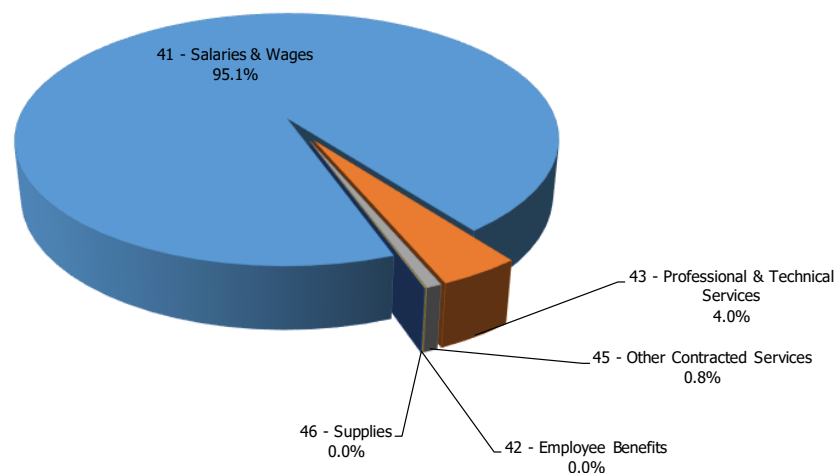
Expenditures increased 14.3% or \$534 thousand due largely to cost of living adjustments on current pensions and anticipated retirements.

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

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, 2022. Employer contributions for the Fire Pension Fund is included in the 42 - Employee Benefits category. The Annual Required Contribution (ARC) as determined by an independent actuary for the Fire Pension Fund decreased 15.6% or \$304,777 from \$1,951,275 to \$1,646,498. The decrease in the ARC is due primarily to better than expected investment returns over the past five years. The Village continues to conservatively fund its pension obligations and the FY 2022/2023 budget includes a 3.0% increase on the FY 2022/2023 contributions. For the Fire Pension, this results in a contribution of \$2,267,788, overfunding the ARC by \$621,290. The funding level increased from 79.3% to 85.2% for police primarily due to better than anticipated investment returns. A summary of the Fire Pension Fund's last two years of actual expenditures, FY 2022/2023 budget and year end estimates and the funding request for FY 2023/2024 are provided below.

308 - Fire Pension Fund							
	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
Category	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$12,184,392	(\$2,295,085)	\$2,332,885	\$2,332,885	\$3,575,538	\$1,242,653	
Revenues	\$14,249,651	(\$201,546)	\$4,777,735	\$4,777,735	\$6,392,788	\$1,615,053	133.8%
36 - Invests & Contribs	14,249,651	(201,546)	4,777,735	4,777,735	6,392,788	1,615,053	133.8%
Expenditures	\$2,065,259	\$2,093,539	\$2,444,850	\$2,444,850	\$2,817,250	\$372,400	115.2%
41 - Salaries & Wages	1,933,779	2,002,353	2,295,000	2,295,000	2,680,000	385,000	116.8%
42 - Employee Benefits	1,250	1,250	1,250	1,250	1,250	-	100.0%
43 - Professional & Technical Services	112,677	63,664	126,100	126,100	113,500	(12,600)	90.0%
45 - Other Contracted Services	17,554	26,272	21,500	21,500	21,500	-	100.0%
46 - Supplies	-	-	1,000	1,000	1,000	-	100.0%



FY 2022/2023 Review

Revenues and expenditures are expected to finish at budget.

FY 2023/2024 Summary

Revenues increased \$1.6 million or 33.8% versus the FY 2022/2023 budget. This is primarily the result of greater employer/employee contributions and investment returns.

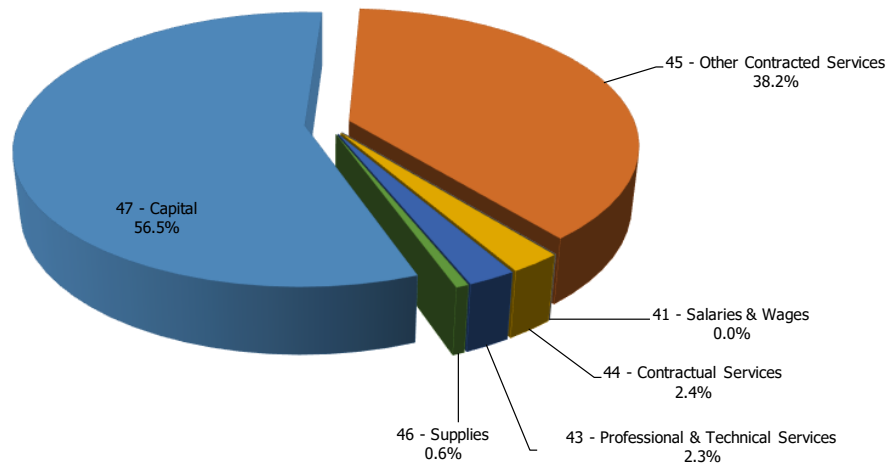
Expenditures increased 15.2% or \$372 thousand due largely to an increase in anticipated pension payments.

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 30,706 and therefore was not required to consolidate, but the Village chose to seize the opportunity to bring on partners and make the operation more efficient and effective.

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 2023/2023 budget and year end estimates and the funding request for FY 2023/2024 follow.

411 - Northeast Lake County Consolidated Emergency Telephone Systems Board							
Category	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$455,775	\$235,659	(\$1,230,676)	(\$317,109)	(\$922,792)	\$307,884	
Revenues	\$905,226	\$908,629	\$875,500	\$878,500	\$875,500	\$0	100.0%
33 - Intergovernmental	902,510	906,402	875,000	875,000	875,000	-	100.0%
36 - Invests & Contribs	2,716	2,227	500	3,500	500	-	100.0%
Expenditures	\$449,452	\$672,971	\$2,106,176	\$1,195,609	\$1,798,292	(\$307,884)	85.4%
41 - Salaries & Wages	-	62,027	-	-	-	-	N/A
43 - Professional & Technical Services	1,239	11,512	39,700	17,200	40,900	1,200	103.0%
44 - Contractual Services	44,301	32,792	63,750	42,995	43,750	(20,000)	68.6%
45 - Other Contracted Services	294,185	286,982	675,736	455,118	687,226	11,490	101.7%
46 - Supplies	24,977	3,699	16,000	16,149	11,000	(5,000)	68.8%
47 - Capital	87,042	441,343	1,310,990	664,147	1,015,416	(295,574)	77.5%



FY 2022/2023 Review

Revenues are expected to finish slightly over budget due to interest income.

Expenditures for Gurnee are expected to finish 43.2% or \$911 thousand under budget primarily due to the 47 – Capital category. The replacement of the Computer-Aided Dispatch (CAD) software, as well as radio and radio console improvements were delayed. A portion of these improvements are proposed to be purchased in conjunction with Lake County and its larger consolidation effort. This process lagged behind anticipated timelines and therefore the expenses have been carried forward to FY 2023/2024.

FY 2023/2024 Summary

Revenues are projected to remain flat.

Expenditures are decreasing 14.6% or \$308 thousand. The 47 – Capital category is decreasing as larger ticket capital items expected to be completed with the Lake County consolidation effort are anticipated to come in lower than previously expected.

This Page was Left Blank Intentionally



SECTION VII – CAPITAL IMPROVEMENT BUDGET

This Page was Left Blank Intentionally

CAPITAL IMPROVEMENT SUMMARY

FY 2023/2024 funded capital and infrastructure budget totals \$17.2 million. Historically the Village has funded infrastructure improvements through one-time revenues from development and operating surpluses in the General Fund. Recognizing limited future development opportunities and the need for long-term infrastructure funding, the Village increased the Home Rule Sales Tax from 0.50% to 1.00% effective January 1, 2015. The additional revenue is dedicated to capital and infrastructure by ordinance and is anticipated to be approximately \$5.4 million in FY 2023/2024, up 11.2% from the FY 2023/2024 year-end forecast. Much of the increase is due to legislation changing how internet sales are taxed. Certain internet sales are now subject to any local sales tax based on where the product is delivered. Home Rule Sales Tax is the main funding source for the general government portion of the Village's Multi-Year Capital Improvement Plan (CIP), the Water & Sewer portion is largely funded from water rates and reserves to enable an aggressive program.

Capital Expenditures are defined in the Village's Fixed Asset Policy, included in *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 asset activity will be contained within the Motor Fuel Tax Fund, Capital Improvement Fund and Water & Sewer Capital Fund. The Multi-Year Capital Improvement Plan can be found on the Village's website at:

<https://www.gurnee.il.us/government/departments/administration/finance/multi-year-capital-plan>.

Highlights of FY 2023/2024 capital spending includes:

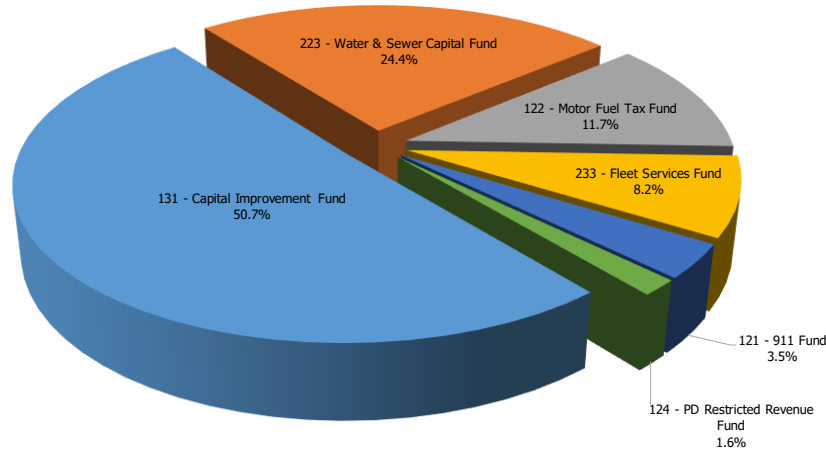
- **Transportation System - \$7.9 million**
 - \$6.5 million in rehabilitation work including:
 - \$4.5 million street resurfacing
 - \$1.5 million street reconstruction
 - \$500 thousand in patching
 - \$500 thousand for the pedestrian path along Dilleys (potentially reimbursed from Lake County)
 - \$415 thousand in Engineering consulting and inspections
 - \$165 thousand for sidewalk improvements
 - \$152 thousand for intersection reconfiguration at Washington and Hunt Club
 - \$150 thousand in pavement marking upgrades
- **Buildings & Improvements - \$1.4 million**
 - Administration
 - \$450 thousand for phase 1 of the HVAC system replacement
 - Police Department
 - \$100 thousand for fire suppression dry pipe system
 - \$40 thousand for HVAC
 - Fire Department
 - \$255 thousand for office and building renovations and miscellaneous improvements
 - Public Works – (split 50/50 between Streets and Water & Sewer)
 - \$200 thousand for material bin repairs
 - \$95 thousand for flat roof repairs
 - \$60 thousand for multiple HVAC units

- \$55 thousand for the truck bay roof repairs
- Golf Course Fund
 - \$25 thousand for miscellaneous clubhouse repairs
- **Water & Sewer System - \$3.6 million**
 - \$2.3 million for water main improvements on O'Plaine, Waveland, and Grandville
 - \$870 thousand for water main at the intersection of Hunt Club Rd and Washington Street and at Stearns School Road near US 41.
 - \$150 thousand for Sewer Televising & Lining
 - \$50 thousand in SCADA system upgrades
 - \$40 thousand for design engineering
- **Vehicles & Equipment - \$2.2 million**
 - Police Department
 - \$507 thousand for three squad cars, one evidence tech vehicle, three unmarked vehicles and two specialty K9 squads offset by grant funds
 - \$101 thousand for duty firearms, plate carriers and reonix system for investigations
 - Fire Department
 - \$340 thousand for the replacement of an ambulance (1342)
 - \$125 thousand for two command vehicles (1354 & 1399)
 - \$35 thousand for rescue task force gear
 - \$30 thousand for warning siren and pre-emption system maintenance
 - Public Works (Split 50/50 Streets/W&S)
 - \$600 thousand for two single axle heavy duty trucks
 - \$250 thousand for a bucket truck
 - \$80 thousand for a mobile vehicle lift
 - \$60 thousand for a crew cab pickup truck
 - \$50 thousand for a locate truck
 - \$25 thousand for a floor machine
- **Stormwater Management - \$300 thousand**
 - \$150 thousand for culvert work near the American Legion, storm sewer on Keith and Atlantic, and various minor storm sewer improvements.
 - \$150 thousand for floodplain property acquisition and demolition
- **Technology - \$1.8 million**
 - \$380 thousand for department software systems and applications
 - \$350 thousand for Computer Aided Dispatch and Records Management Systems
 - \$243 thousand for network equipment and applications
 - \$178 thousand for cyber security equipment and applications
 - \$85 thousand for endpoint security and incident response services
 - \$128 thousand for virtualization and storage
 - \$82 thousand for physical security improvements
 - \$72 thousand for audio/visual equipment
 - \$65 thousand for communication systems and services
 - \$55 thousand for fire alerting systems and digital signage

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

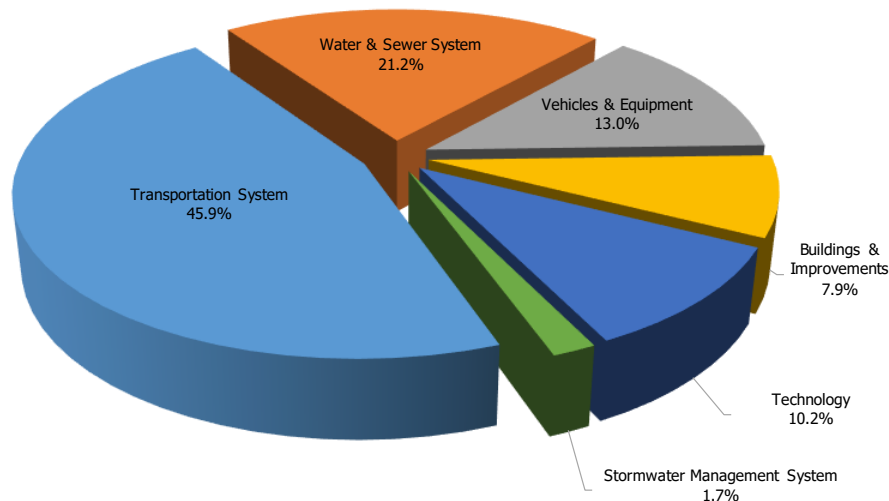
CAPITAL BUDGET BY FUND

	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change	% of Prior
Fund	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Funds	\$9,137,775	\$8,264,542	\$18,102,610	\$14,445,214	\$17,169,750	(\$932,860)	94.8%
121 - 911 Fund	2,000	-	600,000	-	600,000	-	100.0%
122 - Motor Fuel Tax Fund	1,347,149	1,347,149	2,345,000	2,188,496	2,000,000	(345,000)	85.3%
124 - PD Restricted Revenue Fund	43,399	16,468	165,000	165,000	279,000	114,000	169.1%
131 - Capital Improvement Fund	5,887,690	4,587,937	8,377,910	7,249,517	8,684,900	306,990	103.7%
211 - Golf Course Fund	42,338	-	50,000	50,000	25,000	(25,000)	50.0%
223 - Water & Sewer Capital Fund	1,316,863	1,777,199	4,397,500	2,720,000	4,175,000	(222,500)	94.9%
233 - Fleet Services Fund	498,336	535,789	2,167,200	2,072,200	1,405,850	(761,350)	64.9%



CAPITAL BUDGET BY SYSTEM

	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change	% of Prior
Fund	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Funds	\$9,079,918	\$8,214,580	\$17,620,610	\$14,266,214	\$17,169,750	(\$450,860)	97.4%
Transportation System	3,942,765	2,514,730	7,894,260	7,083,764	7,882,000	(12,260)	99.8%
Buildings & Improvements	3,374,249	3,039,794	513,000	425,000	1,360,000	847,000	265.1%
Water & Sewer System	1,210,604	1,616,574	4,085,000	2,550,000	3,640,000	(445,000)	89.1%
Vehicles & Equipment	541,735	577,044	3,618,700	3,523,700	2,231,000	(1,387,700)	61.7%
Stormwater Management System	8,565	305,175	300,000	300,000	300,000	-	100.0%
Technology	2,000	161,263	1,209,650	383,750	1,756,750	547,100	145.2%



TRANSPORTATION SYSTEM OVERVIEW

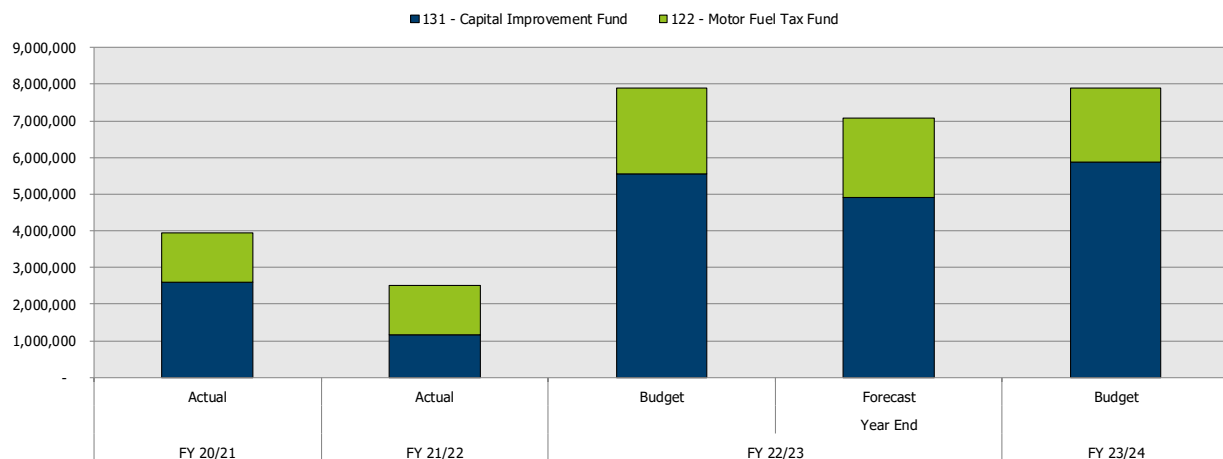
The Village's transportation system consists of pedestrian and vehicular facilities. The Village recognizes the need to have a network of pedestrian connections throughout the community. The Village Board adopted the Village of Gurnee Pedestrian/Bicycle Trail Master Plan in 1994 to serve as a guide for the Village's trail system. Funds are included in the plan for the construction of additional sidewalk and pedestrian paths over the next five years. 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.

The Village's roadway network consists of paved local roadways and bridges that interconnect to Township, County and State roadways. Capital expenditures for roadways include new installations, preventative maintenance and rehabilitation. The Village maintains the equivalent of about 128 centerline miles of roadway pavement in the community consisting of about 20% rural cross section (with roadside ditches) and 80% urban cross section (with curb and gutter).

The following charts illustrate the uses of funds related to the Transportation System in FY 2023/2024.

Transportation System		FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
		Actual	Actual	Budget	Year End Forecast	Budget		
Total Transportation System Expenditures		3,942,765	\$2,514,730	\$7,894,260	\$7,083,764	\$7,882,000	(\$12,260)	99.8%
122 - Motor Fuel Tax Fund		1,347,149	\$1,347,149	\$2,345,000	\$2,188,496	\$2,000,000	(\$345,000)	85.3%
12275400 - MFTPWAdministration	443012 - Street Surfacing-Maint	1,000,000	957,619	1,860,000	1,860,000	1,000,000	(860,000)	53.8%
12275471 - MFTPWHighGrowth	443012 - Street Surfacing-Maint	-	42,381	45,000	45,000	-	(45,000)	0.0%
12275472 - MFTPWRebuildIL	443012 - Street Surfacing-Maint	-	347,149	440,000	-	1,000,000	560,000	227.3%
12275400 - MFTPWAdministration	443013 - Crack Sealing	-	-	-	-	-	-	0.0%
12275400 - MFTPWAdministration	472002 - Intergov Cost Sharing	347,149	-	-	283,496	-	-	0.0%
131 - Capital Improvement Fund		2,595,616	\$1,167,582	\$5,549,260	\$4,895,267	\$5,882,000	\$332,740	106.0%
13175150 - CapitalInfrastructure	433008 - Engineering Consultant	179,850	115,164	375,000	285,000	415,000	40,000	110.7%
13175150 - CapitalInfrastructure	443012 - Street Surfacing-Maint	2,411,262	822,342	4,376,260	3,940,000	4,500,000	123,740	102.8%
13175150 - CapitalInfrastructure	443014 - Pavement Marking	364	-	150,000	16,757	150,000	-	100.0%
13175150 - CapitalInfrastructure	443015 - Public Sidewalk	-	107,337	155,000	160,510	165,000	10,000	106.5%
13175150 - CapitalInfrastructure	472002 - Intergov Cost Sharing	-	-	165,000	165,000	152,000	(13,000)	92.1%
13175150 - CapitalInfrastructure	472011 - Sidewalk Improvements	-	-	200,000	200,000	500,000	300,000	250.0%
13175100 - CapitalPWAdministration	474004 - Street Lights	-	122,739	128,000	128,000	-	(128,000)	0.0%
13120100 - CapitalCommunityDevelopment	474005 - East Grand Enhancements	4,140	-	-	-	-	-	0.0%

Transportation System Spending



TRANSPORTATION SYSTEM DETAIL

MOTOR FUEL TAX FUND – 122



2023 Construction Season Road Rehabilitation Program \$6.5 million (\$2.0 million 122-Motor Fuel Tax Fund, \$4.5 million 131-Capital Improvement Fund): The roadway program for FY 2023/2024 continues with an aggressive program to rehabilitate roadways throughout the community.

Future Operating Budget Impact: None

CAPITAL IMPROVEMENT FUND – 131



Dilleys Pedestrian Path \$500 thousand: In conjunction with Lake County regional transportation plan, the Village is trying to complete a pedestrian path along Dilleys from ComEd ROW to Stearns with financial participation from Lake County.

Future Operating Budget Impact: Ongoing maintenance



Engineering Consultant \$415 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 following construction season.

Future Operating Budget Impact: None



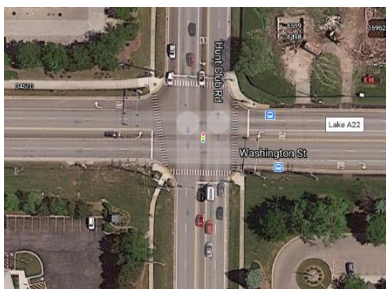
Sidewalk Maintenance \$165 thousand: Sidewalk repair will be targeted in Zone 3 (Green Bay to O'Plaine and Crescent to Washington) and include sidewalk mud jacking or complete panel replacement.

Future Operating Budget Impact: None



Pavement Marking \$150 thousand: The Village systematically updates pavement markings to ensure safe travel and easy identification of roadway markings on Village streets.

Future Operating Budget Impact: None



Intergovernmental Cost Sharing \$152 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 in this project. The Village's watermain is also being extended in locations along Washington and Hunt Club.

Future Operating Budget Impact: None

2023 (FY 2023/2024) Street Maintenance Program

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:

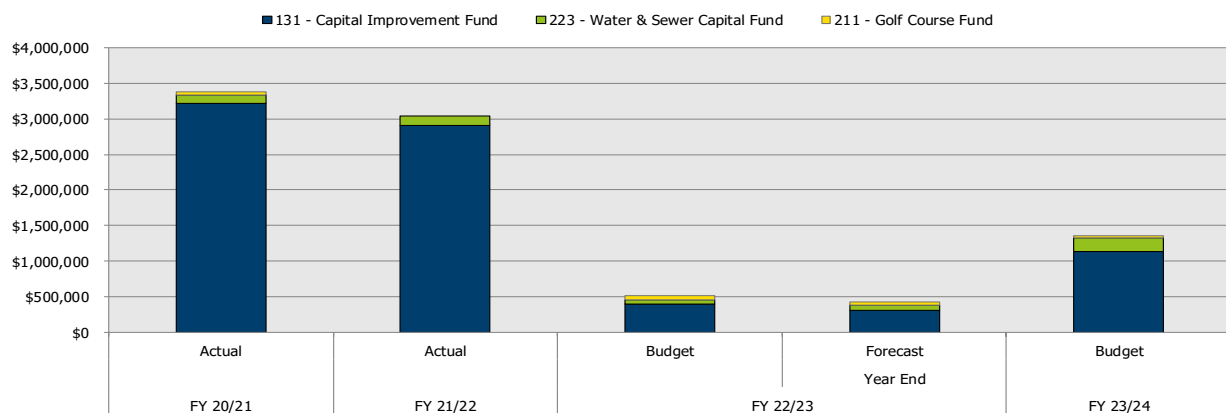
- Village Hall - 325 N. O'Plaine Road
- Fire Station #1 - 4580 Old Grand Avenue
- Fire Station #2 - 6581 Dada Drive
- Fire Station #3 – 5330 Manchester Drive
- Police Department - 100 N. O'Plaine Road
- Police Department Substation – 6170 Grand Avenue (Gurnee Mills)
- Public Works Facility -1151 Kilbourne 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 2023/2024.

Buildings & Improvements		FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change	% of Prior
		Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total Buildings & Improvements Expenditures		\$3,374,249	\$3,039,794	\$513,000	\$425,000	\$1,360,000	\$847,000	265.1%
131 - Capital Improvement Fund		\$3,225,652	\$2,914,503	\$393,000	\$305,000	\$1,130,000	\$737,000	287.5%
13110100 - CapitalAdministration	473003 - Building Improvements	7,829	66,298	50,000	50,000	450,000	400,000	900.0%
13140100 - CapitalPDAdministration	473003 - Building Improvements	4,935	93,606	123,000	35,000	140,000	17,000	113.8%
13150100 - CapitalFDAdministration	473003 - Building Improvements	54,310	-	150,000	150,000	255,000	105,000	170.0%
13175100 - CapitalPWAdministration	473003 - Building Improvements	106,259	59,705	70,000	70,000	205,000	135,000	292.9%
13175150 - CapitalInfrastructure	473003 - Building Improvements	-	-	-	-	55,000	55,000	0.0%
13150100 - CapitalFDAdministration	473008 - Fire Station #3	3,052,318	2,694,895	-	-	-	-	0.0%
13175150 - CapitalInfrastructure	474002 - Village Plaza	-	-	-	-	25,000	25,000	0.0%
211 - Golf Course Fund		\$42,338	\$0	\$50,000	\$50,000	\$25,000	(\$25,000)	50.0%
21113000 - GolfAdministration	473003 - Building Improvements	49	-	50,000	50,000	25,000	(25,000)	50.0%
21113000 - GolfAdministration	474006 - Golf Course Improvements	42,289	-	-	-	-	-	0.0%
223 - Water & Sewer Capital Fund		\$106,259	\$125,290	\$70,000	\$70,000	\$205,000	\$135,000	292.9%
22375500 - W&SCapitalPublicWorks	473003 - Building Improvements	106,259	125,290	70,000	70,000	205,000	135,000	292.9%

Buildings & Improvements Spending



BUILDINGS & IMPROVEMENTS DETAIL

CAPITAL IMPROVEMENT FUND – 131



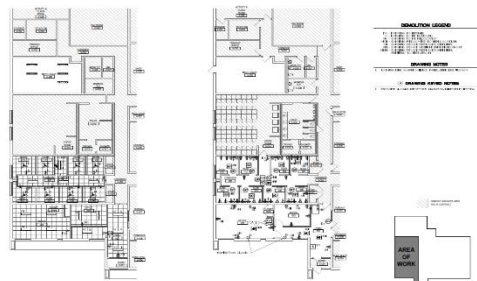
Administration \$450 thousand: Building improvements in the Administration Department for FY 2023/2024 include funding for phase I of the Village Hall HVAC replacement.

Future Operating Budget Impact: None



Police Department \$140 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 and dry pipe system upgrades.

Future Operating Budget Impact: None



Fire Department \$225 thousand: The Fire Department is renovating office and building spaces in Fire Station #1 to accommodate staffing changes anticipated in the spring of 2023.

Future Operating Budget Impact: None



PW Facility \$465 thousand (Split 50/50 Streets & Water): The Public Works facility is in need of repairs to doors, roof, HVAC and material bins. These expenditures are split between the streets and utility budgets in funds 131 – Capital Improvement Fund and 223 – Water & Sewer Capital Improvement Fund.

Future Operating Budget Impact: None

GOLF COURSE FUND – 211



Bittersweet Golf Course \$25 thousand: Bittersweet Golf Course clubhouse is aging and in need of various repairs to the physical structure and HVAC systems.

Future Operating Budget Impact: None

WATER & SEWER SYSTEM OVERVIEW

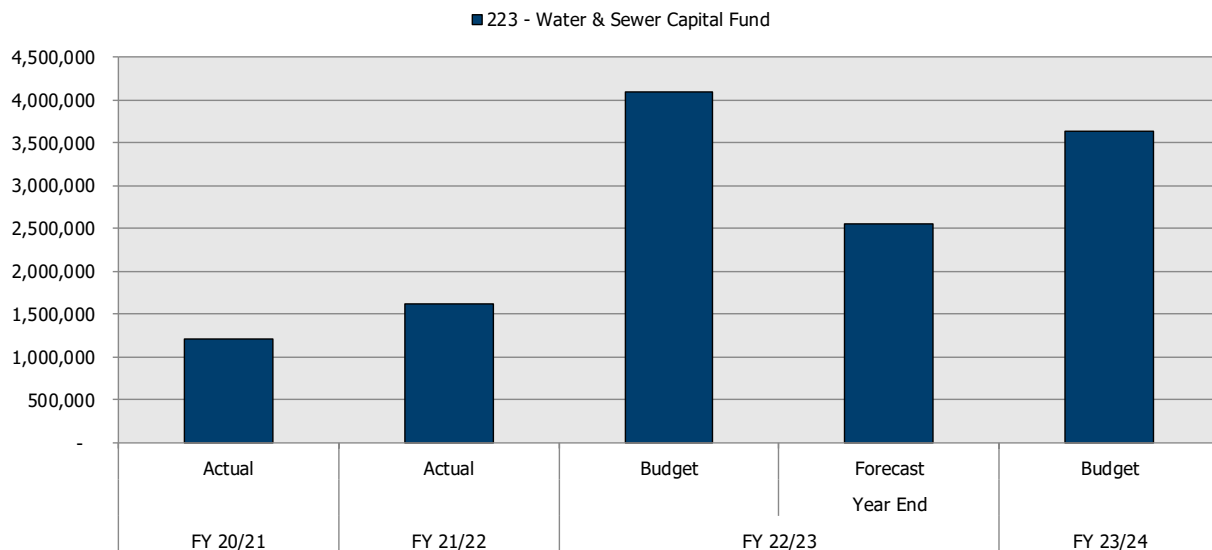
The Village of Gurnee's original water system was put into operation in 1960. From 1960 to 1990, the Village's water distribution system increased from 13.9 miles to 73.7 miles. This represents a five-fold increase during the thirty-year time frame. From 1990 to present, the system has more than doubled 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 2023/2024.

Water & Sewer System	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total Water & Sewer System Expenditures	\$1,210,604	\$1,616,574	\$4,085,000	\$2,550,000	\$3,640,000	(\$445,000)	89.1%
223 - Water & Sewer Capital Fund	1,210,604	\$1,616,574	\$4,085,000	\$2,550,000	\$3,640,000	(\$445,000)	89.1%
472002 - Intergov Cost Sharing	-	-	870,000	-	870,000	-	100.0%
472003 - Utility Improvement	1,029,124	1,584,232	2,930,000	2,455,000	2,450,000	(480,000)	83.6%
472004 - Engineering Studies	28,400	31,343	60,000	60,000	40,000	(20,000)	66.7%
472005 - Sanitary Sewer Repair	-	-	-	-	80,000	80,000	0.0%
472012 - Knowles Rd. Water Tower	150,200	-	-	-	-	-	0.0%
475022 - SCADA System	2,880	1,000	225,000	35,000	200,000	(25,000)	88.9%

Water & Sewer System Spending



WATER & SEWER SYSTEM DETAIL

WATER & SEWER CAPITAL FUND – 223



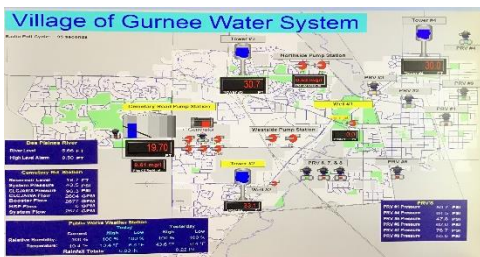
Intergov Cost Sharing \$870 thousand: This includes the work at Washington & Hunt Club to add redundancy to the sytem and Stearns School and Route 41 to abandon and replace a portion of watermain.

Future Operating Budget Impact: None



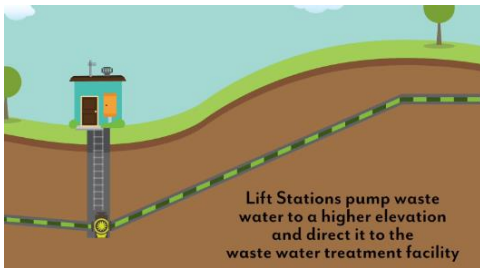
Utility Improvement \$2.5 million: This includes water main improvements on O'Plaine, Waveland and Grandville.

Future Operating Budget Impact: None



SCADA System Optimization \$200 thousand: The Supervisory Control and Data Acquisition (SCADA) system operates the mechanical aspects of the water and sewer systems. Continued updates are needed to stay current on technology and assets as well as optimize the system.

Future Operating Budget Impact: None



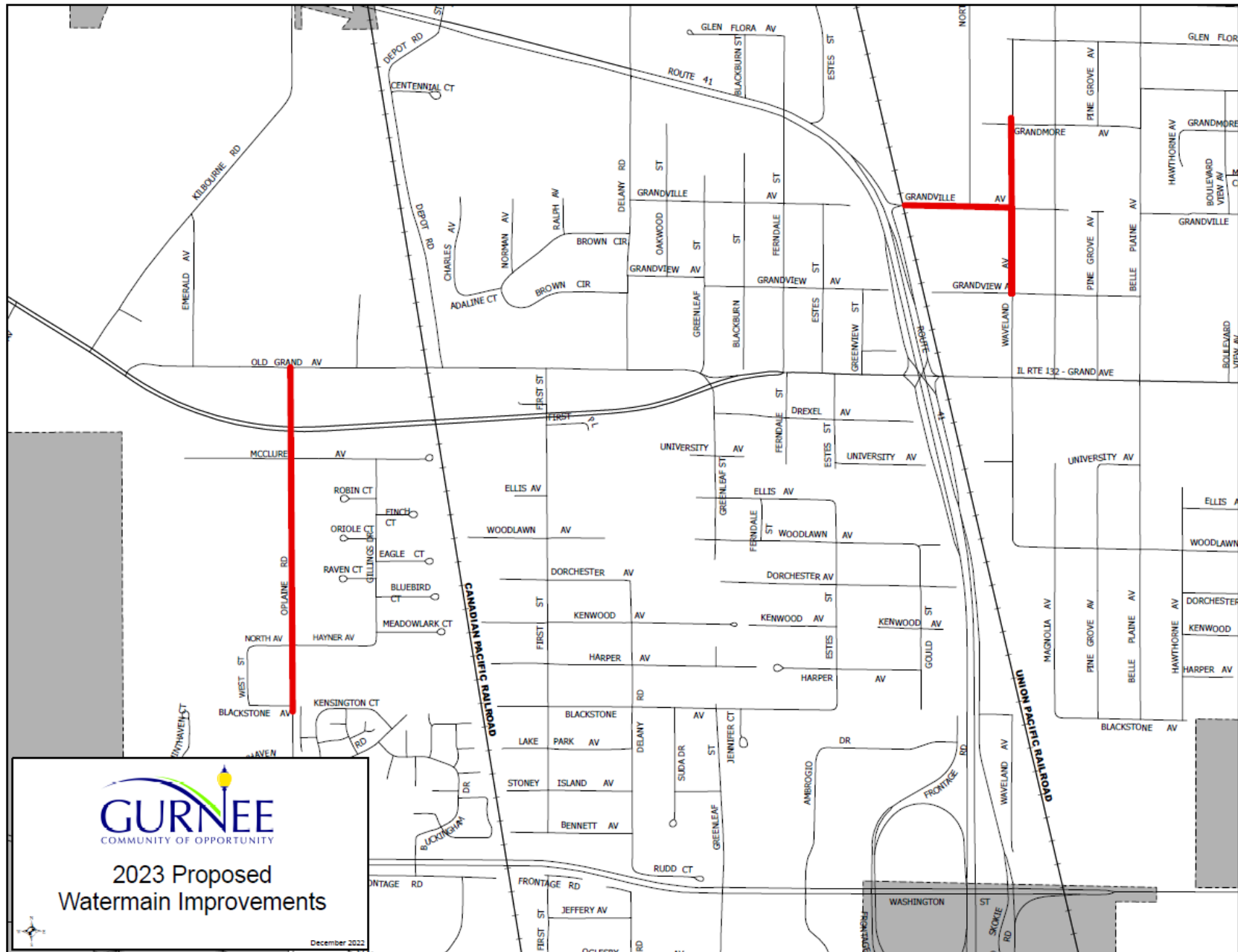
Sanitary Sewer Repair \$80 thousand: This includes replacing generators at two sanitary sewer lift stations to provide backup power.

Future Operating Budget Impact: None



Engineering Studies \$40 thousand: Included in the FY 2023/2024 budget is engineering for the design of the FY 2023/2024 watermain program.

Future Operating Budget Impact: None



VEHICLES & EQUIPMENT OVERVIEW

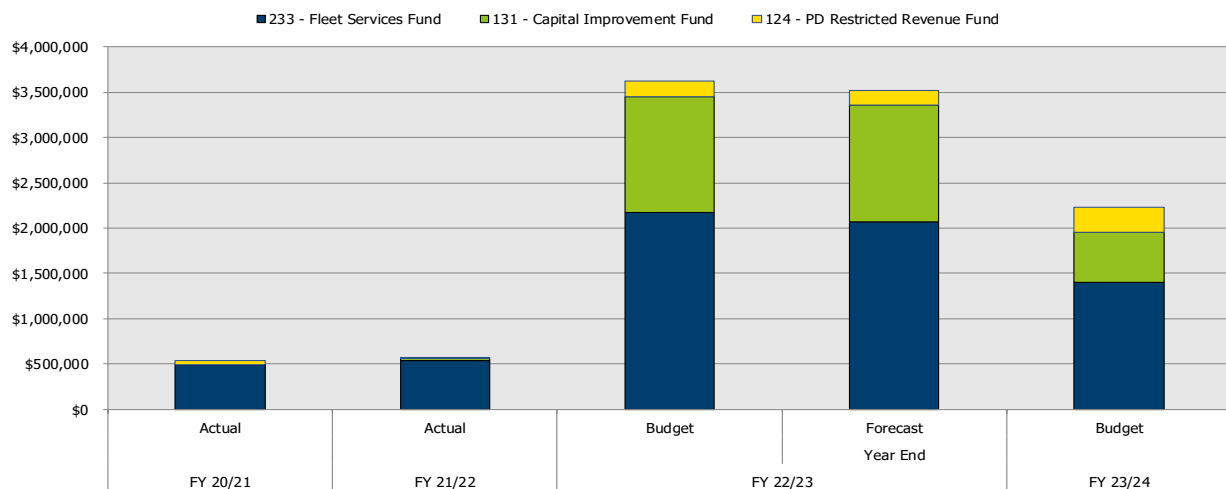
Items included in this section fall under the Machinery and Equipment category of fixed assets as defined in the Village's Fixed Assets Policy (Appendix A). These items include vehicles, heavy equipment and any up fitting to put the asset in service.

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

The following charts illustrate the uses of funds related to Vehicles & Equipment FY 2023/2024.

Vehicles & Equipment	FY 20/21		FY 21/22		FY 22/23		FY 23/24	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget				
Total Vehicles & Equipment Expenditures	\$541,735	\$577,044	\$3,618,700	\$3,523,700	\$2,231,000		(\$1,387,700)		61.7%
124 - PD Restricted Revenue Fund	\$43,399	\$16,468	\$165,000	165,000	\$279,000		\$114,000		169.1%
12440160 - PD Forfeiture State	-	16,468	25,000	25,000	10,000		(15,000)		40.0%
12440170 - PD Forfeiture Federal	-	-	50,000	50,000	94,000		44,000		188.0%
12440150 - PD Forfeiture IL/Local	-	-	-	-	65,000		65,000		0.0%
12440160 - PD Forfeiture State	-	-	-	90,000	65,000		65,000		0.0%
12440170 - PD Forfeiture Federal	43,399	-	90,000	-	45,000		(45,000)		50.0%
131 - Capital Improvement Fund	\$0	\$24,788	\$1,286,500	1,286,500	\$555,000		(\$731,500)		43.1%
13150100 - CapitalFDAdministration	-	2,782	5,000	5,000	5,000		-		100.0%
13150100 - CapitalFDAdministration	-	-	-	-	35,000		35,000		0.0%
13150100 - CapitalFDAdministration	-	-	162,000	162,000	25,000		(137,000)		15.4%
13150100 - CapitalFDAdministration	-	-	25,000	25,000	25,000		-		100.0%
13150100 - CapitalFDAdministration	-	22,006	1,094,500	1,094,500	465,000		(629,500)		42.5%
233 - Fleet Services Fund	\$498,336	\$535,789	\$2,167,200	\$2,072,200	\$1,397,000		(\$770,200)		64.5%
23340100 - FleetPDAdministration	-	-	95,000	-	-		(95,000)		0.0%
23375100 - FleetPWAdministration	-	6,903	311,500	311,500	177,500		(134,000)		57.0%
23375500 - FleetW&SAdmin	-	6,903	311,500	311,500	177,500		(134,000)		57.0%
23340100 - FleetPDAdministration	255,342	218,977	385,200	385,200	332,000		(53,200)		86.2%
23375100 - FleetPWAdministration	174,694	151,504	532,000	532,000	355,000		(177,000)		66.7%
23375500 - FleetW&SAdmin	68,300	151,504	532,000	532,000	355,000		(177,000)		66.7%

Vehicles & Equipment Spending



VEHICLES AND EQUIPMENT DETAIL

POLICE DEPARTMENT RESTRICTED REVENUE FUND – 124



Plate Carriers and Software \$104 thousand: The Police Department is replacing tactical vests that carry body armor plates and software for investigations.

Future Operating Budget Impact: None



Unmarked Squad Vehicles \$175 thousand: The Police Department is replacing two K9 vehicles and one unmarked squad vehicles including up fitting and equipment.

Future Operating Budget Impact: Reduced Fleet maintenance costs.

GENERAL CAPITAL IMPROVEMENT FUND – 131



Matching Grant Program \$25 thousand: The Fire Department continues to apply for equipment grants and has several pending applications, including one for cardiac monitors.

Future Operating Budget Impact: None



Warning Sirens & Pre-Emption \$30 thousand: The Village has an outdoor warning siren system to alert residents of potential disasters, and a pre-emption systems that alerts motorists and emergency vehicles at intersections. The system's need of annual maintenance.

Future Operating Budget Impact: None



Fire Department Vehicles \$465 thousand: The Fire Department will be replacing ambulance 1342, and command vehicles 1354 and 1399. 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: Reduced Fleet maintenance costs.



Rescue Task Force Gear \$35 thousand: Rescue Task Force Gear provides a personal protective ballistic vest and helmet with the necessary trauma supplies to provide immediate wound care. This vest was designed for EMS, Fire-Rescue and Law Enforcement personnel responding to Active Shooters and Mass Casualty Incidents.

Future Operating Budget Impact: None

FLEET SERVICES FUND – 233



Police Department Vehicles \$332 thousand: The Police Department continues the systematic replacement of patrol vehicles. Included in the FY 2023/2024 budget is the replacement of three squads, one evidence technician vehicle and two unmarked vehicles. Select patrol vehicles replaced will be redeployed to other functions in the Police Department or the Community Development Department.

Future Operating Budget Impact: Reduced Fleet maintenance costs.



PW Streets \$533 thousand / PW Utility \$533 thousand: Public Works is budgeting for the replacement of two dump trucks, a bucket truck, mobile vehicle lift, crew cab pickup truck, locate truck and floor machine.



Future Operating Budget Impact: Reduced Fleet maintenance costs.

The two single axle heavy duty trucks will replace the Village's old plow trucks that are part of the snow and ice control plan to maintain the Village's 245 street lane miles of roads and the 350 cul-de-sacs or dead ends. During the summer months they will be used for various construction projects between the Streets and Utility departments.



The bucket truck will replace the Village's 1998 bucket truck used to set light poles as well as maintaining the Village's parkway trees.

The floor scrubber is used to clean the Public Works truck floor and will replace our current 2011 model. With the trucks constantly going in and out of the garage, we are able to remove abrasive materials to extend the longevity of the floor.



The portable lifts will assist our Fleet Division by accommodating larger vehicles and flexibility with additional locations being utilized for maintenance due to the portability and avoid costly modifications to the existing facility to accommodate larger vehicles.

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.

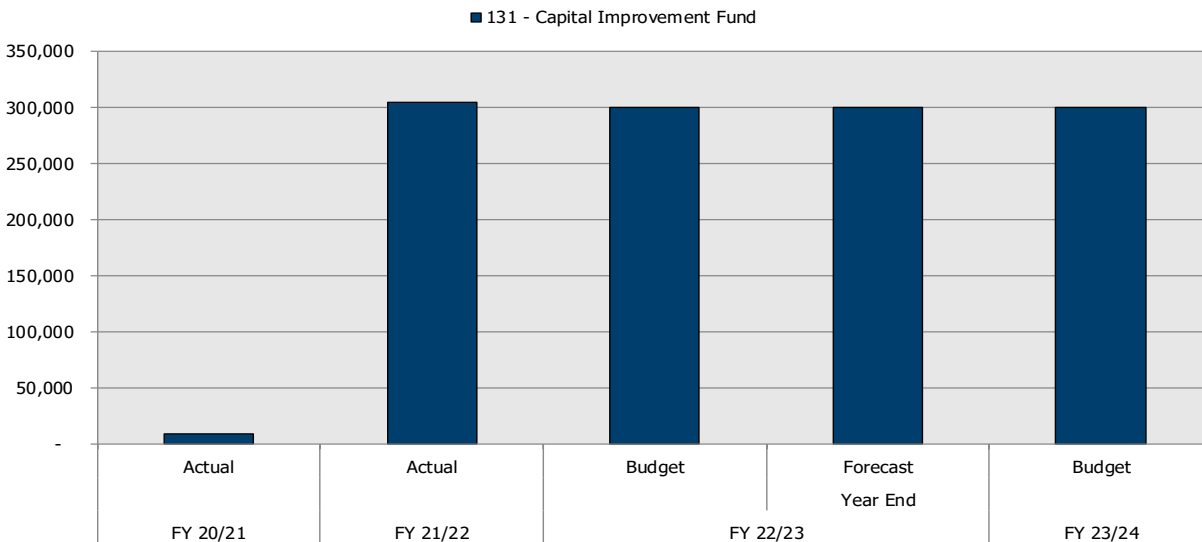
The Village maintains extensive conveyance and storage systems throughout the community to handle stormwater runoff. Runoff enters roadside ditches or storm sewer pipes and is conveyed to neighborhood detention basins. Each detention basin has a specific outlet control structure which regulates the outflow to minimize the potential for flooding downstream. After stormwater is released from the neighborhood detention basins the majority of the Village drains to the Des Plaines River.

The Village is responsible for maintaining approximately 135 miles of storm sewer pipe and 30 detention basins. The remaining detention basins (over 250) are maintained by their respective property owners or associations. Village staff regularly inspects these facilities to ensure that they will operate properly when needed. As the Village of Gurnee matures, resources will be needed to maintain the existing facilities and make improvements to enhance the operation of the stormwater management system to minimize flooding.

The following charts illustrate the uses of funds related to the Stormwater Management System in FY 2023/2024.

Stormwater Management System	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total Stormwater System Expenditures	\$8,565	\$305,175	\$300,000	\$300,000	\$300,000	\$0	100.0%
131 - Capital Improvement Fund	8,565	305,175	300,000	300,000	300,000	-	100.0%
450016 - Property Taxes	-	-	-	-	-	-	0.0%
471002 - Land Acquisition	8,565	-	150,000	150,000	150,000	-	100.0%
472006 - Drainage Improvements	-	204,878	150,000	150,000	150,000	-	100.0%
473005 - Demolition Costs	-	100,298	-	-	-	-	0.0%

Stormwater System Spending



STORMWATER MANAGEMENT SYSTEM DETAIL

CAPITAL IMPROVEMENT FUND – 131



Floodplain Acquisition & Demolition Costs \$150 thousand: The Village of Gurnee and Lake County Stormwater Management Commission (LCSMC) have a great history of partnering to apply for state and federal grant funding for the purpose of removing flood prone structures from the Des Plaines River floodway. The FY 2023/2024 floodplain acquisition line item reflects the anticipated local share for acquisition and demolition of three properties.

Future Operating Budget Impact: None



Drainage Improvements \$150 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 near Milwaukee & Grand Avenue.

Future Operating Budget Impact: None



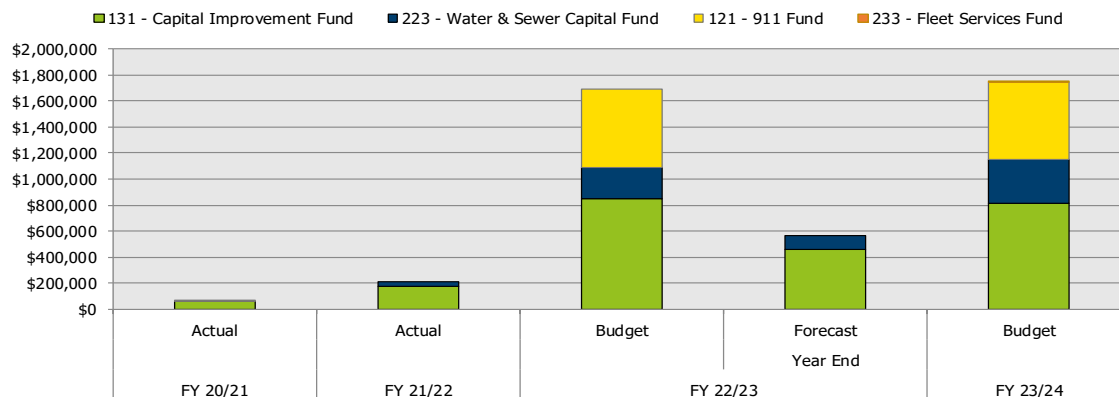
TECHNOLOGY OVERVIEW

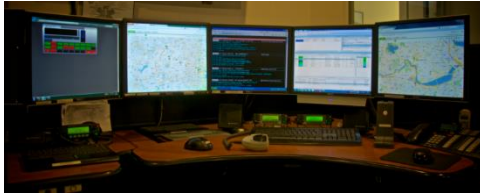
The Village maintains various technology systems and applications that allow departments to function in an efficient and effective manner. The Information Systems (IS) Division is a part of the Administration Department and serves all Village departments. In recent years, the Village has placed an emphasis 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 departments. 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, 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 and activities. 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 2023/2024.

Technology	FY 20/21	FY 21/22	FY 22/23		FY 23/24	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total Technology Expenditures	\$59,847	\$211,224	\$1,691,650	\$562,750	\$1,756,750	\$65,100	103.8%
121 - 911 Fund	\$2,000	\$0	\$600,000	\$0	\$600,000	\$0	100.0%
494722 - CAD Sys Software/Lic	2,000	-	600,000	-	600,000	-	100.0%
131 - Capital Improvement Fund	\$57,847	\$175,889	\$849,150	\$462,750	\$817,900	-\$31,250	96.3%
473006 - Security Improvements	-	480	77,500	32,000	77,000	(500)	99.4%
475005 - Enterprise Software Sys&Apps	-	-	17,000	-	-	(17,000)	0.0%
475021 - Inter/Intra Network Proj	28,428	207	-	-	-	-	0.0%
475023 - Audio Visual Equipment	2,019	6,752	60,000	67,000	72,500	12,500	120.8%
475024 - Network Equipment/Applications	-	81,225	158,750	128,750	220,000	61,250	138.6%
475025 - Cyber Security Equip/Apps	27,400	75,725	98,400	45,000	133,400	35,000	135.6%
475026 - Communication Systems&Services	-	-	112,500	80,000	65,000	(47,500)	57.8%
475027 - Virtualization & Storage	-	-	110,000	110,000	90,000	(20,000)	81.8%
475028 - Department Software Sys&Apps	-	11,500	215,000	-	160,000	(55,000)	74.4%
223 - Water & Sewer Capital Fund	\$0	\$35,335	\$242,500	\$100,000	\$330,000	\$87,500	136.1%
473006 - Security Improvements	-	-	7,500	5,000	5,000	(2,500)	66.7%
475004 - Enterprise Equip&Apps	-	31,022	-	-	-	-	0.0%
475024 - Network Equipment/Applications	-	4,313	22,500	22,500	22,500	-	100.0%
475025 - Cyber Security Equip/Apps	-	-	-	20,000	45,000	45,000	0.0%
475027 - Virtualization & Storage	-	-	32,500	32,500	37,500	5,000	115.4%
475028 - Department Software Sys&Apps	-	-	180,000	20,000	220,000	40,000	122.2%
233 - Fleet Services Fund	\$0	\$0	\$0	\$0	\$8,850	\$8,850	0.0%
475028 - Department Software Sys&Apps	-	-	-	-	8,850	8,850	0.0%

Technology Spending





494722 - Computer Aided Dispatch

911 Fund \$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 2023/2024 Budget.



473006 – Security Improvements

131 - Capital improvement Fund \$77 thousand

223 – Water & Sewer Capital Fund \$5 thousand

This includes various physical security improvements to access control and monitoring systems.

Future Operating Budget Impact: None



475023 – Audio Visual Equipment

131 - Capital improvement Fund \$73 thousand

This includes updates to the Village Hall Council Chambers system, projectors and display equipment.

Future Operating Budget Impact: None



475024 – Network Equipment/Applications

131 - Capital improvement Fund \$220 thousand

223 – Water & Sewer Capital Fund \$23 thousand

This category includes routing and switching equipment, wireless controller replacements.

Future Operating Budget Impact: None



475025 – Cyber Security Equip/Apps

131 - Capital improvement Fund \$133 thousand

223 – Water & Sewer Capital Fund \$45 thousand

This category includes firewalls, multi-factor authentication, network control and incident response software/hardware/services.

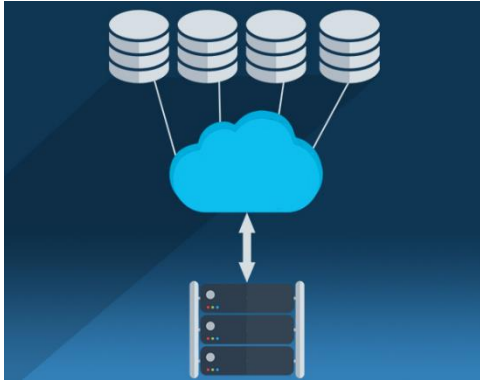
Future Operating Budget Impact: None



475026 – Communication Systems and Services

131 - Capital improvement Fund \$65 thousand: This category includes 911 radio, telephony, notification and collaboration software/hardware/services.

Future Operating Budget Impact: Minor subscription service fees included in operating budgets.



475027 – Virtualization and Storage

131 - Capital improvement Fund \$90 thousand

223 – Water & Sewer Capital Fund \$38 thousand

This category includes updating servers that service all departments and locations.

Future Operating Budget Impact: None

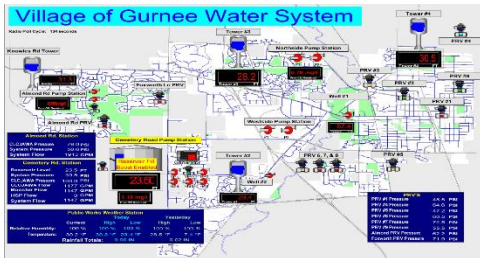


475028 – Departmental Software Sys & Apps

131 - Capital improvement Fund \$160 thousand

223 – Water & Sewer Capital Fund \$220 thousand

This category includes records management systems and data/document retention. Also included is 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



SECTION VIII – LINE ITEM BUDGET

This Page was Left Blank Intentionally

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget	FY24 Budget
						vs FY23 Budget (\$)	vs FY23 Budget (%)
110 - General Fund	554,695	(4,778,493)	0	(3,757,777)	0	5,657,158	0.0%
Revenue	(37,640,679)	(50,194,206)	(46,257,818)	(50,334,553)	(49,086,397)	2,828,579	0.0%
11010100 - GenAdministration	(28,714,888)	(40,564,704)	(37,331,128)	(41,264,773)	(39,050,715)	1,719,587	0.0%
30 - Major Revenues	(23,571,703)	(34,401,595)	(31,384,292)	(34,465,000)	(34,270,000)	2,885,708	77.9%
331301 - SALES TAX	(11,519,797)	(14,877,064)	(13,775,000)	(14,800,000)	(14,650,000)	875,000	6.4%
331302 - LOCAL USE TAX	(1,407,871)	(1,201,734)	(1,175,000)	(1,235,000)	(1,250,000)	75,000	6.4%
331303 - HOME RULE SALES TAX	(3,821,697)	(5,378,494)	(4,900,000)	(5,530,000)	(5,470,000)	570,000	11.6%
331601 - AMUSEMENT TAX	(801,273)	(3,527,375)	(3,600,000)	(3,400,000)	(3,500,000)	(100,000)	-2.8%
331607 - HOTEL TAX	(726,119)	(2,134,872)	(1,800,000)	(2,250,000)	(2,250,000)	450,000	25.0%
331609 - FOOD & BEVERAGE TAX	(1,496,286)	(2,365,385)	(2,130,000)	(2,500,000)	(2,400,000)	270,000	12.7%
333501 - STATE INCOME TAX	(3,798,660)	(4,916,670)	(4,004,292)	(4,750,000)	(4,750,000)	745,708	18.6%
31 - Taxes	(1,833,361)	(2,076,894)	(2,050,000)	(2,049,119)	(2,042,450)	(7,550)	3.2%
331106 - ROAD & BRIDGE	(454,714)	(431,272)	(500,000)	(409,119)	(450,000)	(50,000)	-10.0%
331608 - RESORT TAX	(138,531)	(459,232)	(400,000)	(480,000)	(482,450)	82,450	20.6%
331801 - TELECOM MAINTENANCE FEE	(677,006)	(594,987)	(540,000)	(550,000)	(500,000)	(40,000)	-7.4%
331802 - CABLE FRANCHISE	(505,032)	(474,162)	(500,000)	(500,000)	(500,000)	-	0.0%
331803 - ALARM FRANCHISE	(58,078)	(117,241)	(110,000)	(110,000)	(110,000)	-	0.0%
32 - Licenses & Permits	(378,448)	(240,805)	(385,000)	(385,000)	(400,000)	15,000	13.6%
332101 - LIQUOR LICENSE	(106,450)	(75,075)	(110,000)	(110,000)	(125,000)	15,000	13.6%
332102 - BUSINESS LICENSES	(271,998)	(165,730)	(275,000)	(275,000)	(275,000)	-	0.0%
33 - Intergovernmental	(1,584,753)	(2,492,011)	(2,458,806)	(2,663,623)	(574,910)	(1,883,896)	0.0%
333104 - HHS FEDERAL GRANT	-	-	-	-	-	-	0.0%
333105 - ARPA GRANT	-	(2,066,990)	(2,064,856)	(2,066,990)	-	(2,064,856)	-100.0%
333106 - FEMA PUBLIC ASSISTANCE GRANT	-	(28,040)	-	-	-	-	0.0%
333406 - COMM&ECON ENERGY EFFICIEN	(2,485)	(14,256)	-	-	-	-	0.0%
333409 - CLEAN ENERGY GRANTS	-	-	(192,000)	(192,000)	(192,960)	960	0.5%
333412 - LAKE COUNTY GRANT	(1,405,129)	-	-	-	-	-	0.0%
333502 - REPLACEMENT TAX	(149,615)	(332,520)	(140,000)	(337,684)	(325,000)	185,000	132.1%
333509 - CANNABIS TAX	(25,580)	(50,205)	(60,000)	(65,000)	(55,000)	(5,000)	-8.3%
333703 - NSWDR INFORMATION	(1,945)	-	(1,950)	(1,950)	(1,950)	-	0.0%
34 - Charges for Services	(1,012,317)	(1,081,928)	(796,030)	(912,030)	(880,855)	84,825	485.0%
334107 - MAPS	(40)	(23)	(50)	(50)	(50)	-	0.0%
334108 - ORDINANCES	(174)	(86)	(500)	(500)	(500)	-	0.0%
334109 - MISC. OTHER CHARGES	(141,268)	(215,718)	(10,000)	(115,000)	(50,000)	40,000	400.0%
334111 - TOWER/ANTENNAE LEASE	(69,936)	(127,150)	(34,380)	(34,380)	(34,380)	-	0.0%
334112 - MISCELLANEOUS SERVICES	(87,500)	-	(50)	(50)	(50)	-	0.0%
334113 - REIMBURSEABLE CHARGES	(11,181)	(21,268)	(10,000)	(18,000)	(18,000)	8,000	80.0%
334114 - ADMINISTRATIVE FEES W/S	(695,950)	(715,000)	(736,450)	(736,450)	(773,275)	36,825	5.0%
334115 - PACE AD REV SHARE	(2,924)	-	(2,100)	(2,100)	(2,100)	-	0.0%
334401 - RECYCLING REVENUE	(3,344)	(2,683)	(2,500)	(5,500)	(2,500)	-	0.0%
35 - Fines & Forfeitures	(6,273)	(13,623)	(5,000)	(13,000)	(5,500)	500	0.0%
335109 - LIQUOR LICENSE VIOLATIONS	-	-	-	-	(500)	500	0.0%
335116 - TAX PENALTIES - LOCAL IMPOSED	(6,273)	(13,623)	(5,000)	(13,000)	(5,000)	-	0.0%
36 - Invests & Contris	(271,435)	(172,492)	(207,000)	(627,000)	(777,000)	570,000	0.0%
336101 - INTEREST INCOME	(27,561)	(20,493)	(25,000)	(350,000)	(500,000)	475,000	1900.0%
336102 - INTEREST ON INVESTMENTS	(187,634)	(163,698)	(180,000)	(275,000)	(275,000)	95,000	52.8%
336201 - RENTAL INCOME	(53,900)	11,700	-	-	-	-	0.0%
336401 - CONTRIBUTIONS	(2,340)	-	-	-	-	-	0.0%
336403 - PARKWAY TREE PROGRAM	-	-	(2,000)	(2,000)	(2,000)	-	0.0%
39 - Other Sources	(56,600)	(85,356)	(45,000)	(150,000)	(100,000)	55,000	0.0%
339601 - INSURANCE PROCEEDS	-	-	-	-	-	-	0.0%
339602 - REIMBURSE DAMAGE TO VLG PROP	(30,236)	(44,524)	(20,000)	(75,000)	(50,000)	30,000	150.0%
339603 - WORK COMP REIMBURSEMENTS	(26,364)	(40,832)	(25,000)	(75,000)	(50,000)	25,000	100.0%
11020100 - GenCDPlanBuild	(717,725)	(770,415)	(814,500)	(760,000)	(954,000)	139,500	0.0%
32 - Licenses & Permits	(709,665)	(762,155)	(800,000)	(751,000)	(945,000)	145,000	0.0%
332201 - GENERAL BUILDING PERMITS	(707,040)	(712,492)	(725,000)	(750,000)	(800,000)	75,000	10.3%
332206 - FIRE IMPACT	(375)	-	-	-	(20,000)	20,000	0.0%
332207 - POLICE & PUBLIC WORKS	(750)	-	-	-	(60,000)	60,000	0.0%
332208 - TRAFFIC	(1,100)	(49,364)	(75,000)	(1,000)	(65,000)	(10,000)	-13.3%
332222 - BURN PERMITS	(400)	(300)	-	-	-	-	0.0%
34 - Charges for Services	(8,060)	(8,260)	(14,500)	(9,000)	(9,000)	(5,500)	-37.9%
334208 - ELEVATOR INSPECTION	(8,060)	(8,260)	(14,500)	(9,000)	(9,000)	(5,500)	-37.9%
11020200 - GenCDEngineering	(739)	(250)	-	-	-	-	0.0%
34 - Charges for Services	(739)	(250)	-	-	-	-	0.0%
334102 - ENGINEERING FEES	(739)	(250)	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget vs FY23 Budget (\$)	FY24 Budget vs FY23 Budget (%)
11040100 - GenPDAdministration	(2,042,932)	(2,078,035)	(1,932,955)	(1,554,625)	(1,918,212)	(14,743)	0.0%
32 - Licenses & Permits	-	-	-	-	-	-	0.0%
332203 - VEHICLE LICENSES	-	-	-	-	-	-	0.0%
33 - Intergovernmental	(30,840)	(43,738)	(44,830)	(44,400)	(35,050)	(9,780)	0.0%
333401 - TRAINING REIMBURSEMENT	-	-	-	-	-	-	0.0%
333402 - TOBACCO GRANT	-	-	(2,500)	(2,200)	(2,500)	-	0.0%
333403 - TRAFFIC & SEAT BELT GRANT	(16,482)	(19,985)	(22,000)	(21,300)	(22,000)	-	0.0%
333408 - POLICE VEST GRANT	(4,480)	(9,775)	(13,330)	(20,900)	(10,550)	(2,780)	-20.9%
333416 - CHILD PASSENGER SAFETY GRANT	-	-	-	-	-	-	0.0%
333702 - K-9 PROGRAM GRANT	(9,878)	(13,978)	(7,000)	-	-	(7,000)	-100.0%
34 - Charges for Services	(527,617)	(641,470)	(430,125)	(463,625)	(777,662)	347,537	0.0%
334203 - OFF DUTY POLICE	(476,444)	(474,882)	(367,625)	(367,625)	(379,562)	11,937	3.2%
334207 - SCHOOL RESOURCE OFFICER	(43,462)	(154,728)	(50,000)	(85,000)	(388,100)	338,100	676.2%
334210 - POLICE CHARGES	(7,710)	(11,860)	(12,500)	(11,000)	(10,000)	(2,500)	-20.0%
334212 - CITIZEN POLICE ACADEMY	-	-	-	-	-	-	0.0%
35 - Fines & Forfeitures	(1,478,545)	(1,362,676)	(1,453,000)	(1,016,600)	(1,100,500)	(352,500)	0.0%
335101 - COURT FINES	(278,433)	(264,392)	(300,000)	(300,000)	(300,000)	-	0.0%
335102 - DUI FINES	(11,148)	(6,484)	(10,000)	(12,000)	(10,000)	-	0.0%
335103 - PRISON REVIEW AGENCY	(8,950)	(4,780)	(5,000)	(1,600)	(2,500)	(2,500)	-50.0%
335105 - PARKING FINES	(28,736)	(23,573)	(24,000)	(30,000)	(24,000)	-	0.0%
335106 - IDROP COLLECTION REVENUE	(34,519)	(24,193)	(40,000)	(20,000)	(20,000)	(20,000)	-50.0%
335108 - ALARM FINES	(7,716)	(3,950)	(5,000)	(3,000)	(4,000)	(1,000)	-20.0%
335110 - IMPOUNDMENT FINE	(141,250)	(151,750)	(145,000)	(155,000)	(155,000)	10,000	6.9%
335111 - RED LIGHT ENFORCEMENT	(948,187)	(859,580)	(900,000)	(460,000)	(555,000)	(345,000)	-38.3%
335112 - ORDINANCE VIOLATION FINES	(19,606)	(23,975)	(24,000)	(35,000)	(30,000)	6,000	25.0%
335113 - CODE ENFORCEMENT VIOLATION	-	-	-	-	-	-	0.0%
335115 - COLLECTIONS	-	-	-	-	-	-	0.0%
36 - Invests & Contribs	(5,930)	(30,150)	(5,000)	(30,000)	(5,000)	-	0.0%
336409 - POLICE MISC. CONTRIBUTION	(5,930)	(30,150)	(5,000)	(30,000)	(5,000)	-	0.0%
11040200 - GenPDCommunications	(1,011,329)	(1,069,384)	(1,051,735)	(1,052,670)	(1,073,720)	21,985	0.0%
33 - Intergovernmental	-	(42,577)	-	-	-	-	0.0%
333001 - JETSB CONTRIBUTION - GURNEE	-	(42,577)	-	-	-	-	0.0%
34 - Charges for Services	(1,011,329)	(1,026,807)	(1,051,735)	(1,052,670)	(1,073,720)	21,985	8.1%
334202 - NEWPORT FIRE PHONE	(45,360)	(46,270)	(46,265)	(47,200)	(48,140)	1,875	4.1%
334214 - DISPATCH SERVICES - ZION	(910,349)	(923,095)	(947,035)	(947,035)	(965,975)	18,940	2.0%
334215 - DISPATCH SERVICES - BP FIRE	(55,620)	(57,442)	(58,435)	(58,435)	(59,605)	1,170	2.0%
11050100 - GenFDAdministration	(5,077,508)	(5,625,032)	(5,042,500)	(5,617,485)	(5,944,750)	902,250	0.0%
33 - Intergovernmental	(435,625)	(234,287)	-	-	-	-	0.0%
333103 - SAFER GRANT	(435,625)	(234,287)	-	-	-	-	0.0%
34 - Charges for Services	(4,634,552)	(5,385,496)	(5,037,500)	(5,612,485)	(5,939,750)	902,250	0.0%
334201 - WARREN FIRE DISTRICT	(3,166,873)	(3,211,210)	(3,345,000)	(3,345,000)	(3,512,250)	167,250	5.0%
334204 - FIRE DEPT CHARGES	(1,450)	(2,903)	(2,500)	(2,485)	(2,500)	-	0.0%
334205 - NON RESIDENT	(474,698)	(531,884)	(550,000)	(500,000)	(550,000)	-	0.0%
334206 - RESIDENT RESCUE	(751,729)	(1,032,983)	(750,000)	(850,000)	(900,000)	150,000	20.0%
334216 - FIRE COST RECOVERY	(73,514)	(70,904)	(65,000)	(90,000)	(95,000)	30,000	46.2%
334217 - GEMT AMBULANCE PROGRAM	(166,288)	(535,613)	(325,000)	(800,000)	(850,000)	525,000	161.5%
334218 - TOLLWAY FIRE SERVICE	-	-	-	(25,000)	(30,000)	30,000	0.0%
36 - Invests & Contribs	(7,330)	(5,250)	(5,000)	(5,000)	(5,000)	-	0.0%
336408 - FIRE DEPT DONATIONS	(7,330)	(5,250)	(5,000)	(5,000)	(5,000)	-	0.0%
11050500 - GenFDForeignFire	(75,558)	(86,285)	(85,000)	(85,000)	(65,000)	(20,000)	-23.5%
31 - Taxes	(75,558)	(86,285)	(85,000)	(85,000)	(65,000)	(20,000)	-23.5%
331804 - FOREIGN FIRE INSURANCE	(75,558)	(86,285)	(85,000)	(85,000)	(65,000)	(20,000)	-23.5%
11075100 - GenPWAdministration	-	(100)	-	-	(80,000)	80,000	0.0%
34 - Charges for Services	-	(100)	-	-	(30,000)	30,000	0.0%
334110 - PUBLIC WORKS CHARGES	-	(100)	-	-	(30,000)	30,000	0.0%
39 - Other Sources	-	-	-	-	(50,000)	50,000	0.0%
339602 - REIMBURSE DAMAGE TO VLG PROP	-	-	-	-	(50,000)	50,000	0.0%
11075200 - GenPWVehMaint	-	-	-	-	-	-	0.0%
Expense	38,195,374	45,415,713	46,257,818	46,576,776	49,086,397	2,828,579	0.0%
11010100 - GenAdministration	1,741,499	1,929,637	1,988,564	1,954,225	1,965,347	(23,217)	0.0%
41 - Salaries & Wages	1,000,883	1,202,600	1,225,525	1,163,566	1,217,905	(7,620)	184.0%
411001 - SALARIES-REGULAR	893,209	1,087,309	1,107,425	1,045,000	1,047,505	(59,920)	-5.4%
411002 - SALARIES-PART TIME	67,609	57,194	60,000	62,100	110,000	50,000	83.3%
411004 - SALARIES ELECTED	18,907	37,289	37,200	37,200	37,200	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	17,411	15,299	15,000	14,166	15,000	-	0.0%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget vs FY23 Budget (\$)	FY24 Budget vs FY23 Budget (%)
411008 - LONGEVITY	2,700	2,800	3,300	2,500	3,500	200	6.1%
411015 - BOARD & COMMISSIONS	735	2,590	2,100	2,100	4,200	2,100	100.0%
413001 - OVERTIME	311	118	500	500	500	-	0.0%
42 - Employee Benefits	391,568	413,906	237,019	230,117	225,510	(11,509)	0.0%
421001 - MEDICAL INSURANCE	162,696	169,505	-	-	-	-	0.0%
421002 - DENTAL INSURANCE	7,842	7,844	-	-	-	-	0.0%
421003 - LIFE INSURANCE	1,358	1,507	-	-	-	-	0.0%
421005 - MEDICAL INSURANCE - IBNR	17,118	3,634	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	54,465	67,454	68,950	68,950	75,525	6,575	9.5%
422002 - MEDICARE	14,244	17,485	17,975	17,975	17,660	(315)	-1.8%
423001 - IL MUNIC RETIREMENT FUND	112,522	124,899	121,840	121,840	109,625	(12,215)	-10.0%
424001 - TUITION REIMBURSEMENT	-	921	8,000	-	2,500	(5,500)	-68.8%
426001 - WORKERS COMP INSURANCE	9,431	8,680	8,454	8,377	8,400	(54)	-0.6%
429001 - WELLNESS PROGRAM	120	120	-	175	-	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	813	874	1,000	2,000	1,000	-	0.0%
429003 - EMPLOYEE ASSISTANCE	159	182	-	-	-	-	0.0%
429011 - AUTO ALLOWANCE	10,800	10,800	10,800	10,800	10,800	-	0.0%
43 - Prof & Tech Services	216,443	170,224	204,225	206,285	202,900	(1,325)	-1.3%
433001 - GENERAL LEGAL SERVICE	102,388	102,270	109,800	109,800	109,800	-	0.0%
433004 - LABOR ATTORNEY	368	-	1,500	1,500	1,500	-	0.0%
433005 - AUDIT FEES	27,160	46,240	33,050	40,885	45,000	11,950	36.2%
433006 - FINANCIAL SERVICES	83,287	16,884	25,000	30,000	32,500	7,500	30.0%
433010 - CONSULTING SERVICES	-	-	30,775	20,000	10,000	(20,775)	-67.5%
433018 - PERSONNEL TESTING	115	1,130	500	500	500	-	0.0%
434002 - CODIFICATION SERVICE	3,126	3,701	3,600	3,600	3,600	-	0.0%
44 - Contractual Services	52,143	51,818	83,340	83,340	92,762	9,422	101.5%
443001 - CLOUD & NETWORK SERVICES	7,706	9,253	41,485	41,485	44,211	2,726	6.6%
443004 - COMPUTER HARDWARE MAINT	3,156	3,137	4,150	4,150	5,250	1,100	26.5%
443005 - COMP SOFTWARE MAINTENANCE	32,694	33,703	32,780	32,780	37,611	4,831	14.7%
443006 - TELECOM MAINTENANCE	1,130	867	1,425	1,425	2,190	765	53.7%
444202 - OFFICE MACHINE RENTAL	7,456	4,858	3,500	3,500	3,500	-	0.0%
45 - Other Cont. Services	67,224	75,129	57,460	84,546	67,910	10,450	0.0%
450003 - PRINTING & PUBLISHING SERVICES	2,206	2,229	2,000	2,000	2,000	-	0.0%
450004 - MISC SERVICES	635	735	500	500	500	-	0.0%
450006 - RECORDING FEES	777	540	550	550	550	-	0.0%
450017 - BANK CHARGES	25,286	35,073	25,000	41,500	25,000	-	0.0%
452001 - LIABILITY INSURANCE	19,756	18,180	17,546	17,546	17,550	4	0.0%
452004 - OFFICIAL BONDS	5,650	1,600	1,600	1,600	1,600	-	0.0%
453004 - TELEPHONE SERVICE	3,100	3,057	-	2,000	2,000	2,000	0.0%
453006 - MOBILE PHONE	2,719	2,676	-	2,000	2,000	2,000	0.0%
454001 - PUBLIC RELATIONS	1	117	750	750	750	-	0.0%
458001 - TRAINING & SCHOOLS	1,226	200	1,000	4,500	4,000	3,000	300.0%
458002 - MEETING AND CONVENTION	241	1,883	3,000	3,000	4,000	1,000	33.3%
458003 - DUES & SUBSCRIPTIONS	5,158	8,112	4,714	7,500	7,685	2,971	63.0%
458004 - CAR EXPENSE/MILEAGE REIMB	-	-	-	300	-	-	0.0%
458005 - INFO SYSTEMS TRAINING	467	727	800	800	275	(525)	-65.6%
46 - Supplies	13,239	15,960	26,725	32,100	22,260	(4,465)	0.0%
461001 - OFFICE SUPPLIES	5,364	6,197	5,500	9,000	5,500	-	0.0%
461002 - COPIER/FAX SUPPLIES	50	302	400	400	400	-	0.0%
461003 - COMPUTER SUPPLIES	347	470	-	-	-	-	0.0%
461004 - PRINTING & PUBLISHING SUPPLIES	-	1,277	2,000	2,000	2,000	-	0.0%
461005 - POSTAGE	2,544	3,221	2,500	2,500	2,500	-	0.0%
465003 - OFFICE FURNITURE	1,023	1,997	1,500	1,500	1,500	-	0.0%
465004 - COMPUTER HARDWARE	3,699	2,497	4,125	6,000	8,150	4,025	97.6%
465005 - COMPUTER SOFTWARE	212	-	10,700	10,700	2,210	(8,490)	-79.3%
49 - Other Financing Uses	-	-	154,270	154,270	136,100	(18,170)	-11.8%
493033 - TRANSFER TO HEALTH INSURANCE	-	-	154,270	154,270	136,100	(18,170)	-11.8%
11010200 - GenAdminInfoSys	771,911	927,795	1,045,724	1,023,446	1,182,567	136,843	0.0%
41 - Salaries & Wages	460,567	556,985	608,595	607,202	725,856	117,261	81.2%
411001 - SALARIES-REGULAR	409,562	514,398	554,495	554,495	664,356	109,861	19.8%
411002 - SALARIES-PART TIME	26,194	27,627	35,000	35,000	40,000	5,000	14.3%
411005 - SALARIES-SICK LV BUYBACK	9,246	5,764	10,000	7,007	10,000	-	0.0%
411008 - LONGEVITY	3,300	3,500	4,000	3,500	4,000	-	0.0%
413001 - OVERTIME	12,265	5,695	5,100	7,200	7,500	2,400	47.1%
42 - Employee Benefits	178,449	211,705	111,779	111,861	127,240	15,461	0.0%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget vs FY23 Budget (\$)	FY24 Budget vs FY23 Budget (%)
421001 - MEDICAL INSURANCE	81,613	99,098	-	-	-	-	0.0%
421002 - DENTAL INSURANCE	1,694	2,630	-	-	-	-	0.0%
421003 - LIFE INSURANCE	635	757	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	27,231	33,538	40,270	40,270	45,000	4,730	11.7%
422002 - MEDICARE	6,505	8,028	9,620	9,620	10,500	880	9.1%
423001 - IL MUNIC RETIREMENT FUND	52,946	60,379	54,980	54,980	64,750	9,770	17.8%
426001 - WORKERS COMP INSURANCE	7,148	6,580	6,409	6,351	6,350	(59)	-0.9%
429001 - WELLNESS PROGRAM	90	90	-	140	140	140	0.0%
429003 - EMPLOYEE ASSISTANCE	88	105	-	-	-	-	0.0%
429004 - CLOTHING ALLOWANCE	300	300	300	300	300	-	0.0%
429011 - AUTO ALLOWANCE	200	200	200	200	200	-	0.0%
43 - Prof & Tech Services	97,181	122,758	157,050	140,050	145,050	(12,000)	-9.8%
433010 - CONSULTING SERVICES	840	10,138	35,000	35,000	35,000	-	0.0%
433018 - PERSONNEL TESTING	185	28	50	50	50	-	0.0%
434001 - TEMPORARY EMPLOYMENT	96,156	112,592	122,000	105,000	110,000	(12,000)	-9.8%
44 - Contractual Services	22,171	21,918	34,000	32,937	38,755	4,755	77.9%
443001 - CLOUD & NETWORK SERVICES	4,515	5,955	12,800	12,800	15,055	2,255	17.6%
443004 - COMPUTER HARDWARE MAINT	5,750	4,914	5,750	6,000	7,400	1,650	28.7%
443005 - COMP SOFTWARE MAINTENANCE	11,192	10,647	14,645	13,332	15,275	630	4.3%
443006 - TELECOM MAINTENANCE	714	401	805	805	1,025	220	27.3%
45 - Other Cont. Services	7,917	8,157	12,340	9,436	12,991	651	55.6%
450003 - PRINTING & PUBLISHING SERVICES	-	-	80	50	80	-	0.0%
452001 - LIABILITY INSURANCE	1,390	1,280	1,235	1,235	1,236	1	0.1%
453006 - MOBILE PHONE	3,958	3,662	3,900	3,750	4,100	200	5.1%
453010 - MOBILE DATA SERVICE	726	607	700	650	700	-	0.0%
458002 - MEETING AND CONVENTION	150	-	1,150	1,000	1,500	350	30.4%
458003 - DUES & SUBSCRIPTIONS	446	156	500	551	600	100	20.0%
458004 - CAR EXPENSE/MILEAGE REIMB	-	-	50	50	50	-	0.0%
458005 - INFO SYSTEMS TRAINING	1,246	2,452	4,725	2,150	4,725	-	0.0%
46 - Supplies	5,627	6,273	12,450	12,450	17,575	5,125	335.8%
461001 - OFFICE SUPPLIES	-	21	50	50	50	-	0.0%
461003 - COMPUTER SUPPLIES	268	535	450	450	450	-	0.0%
461012 - SMALL TOOLS	1,042	729	1,250	1,250	1,250	-	0.0%
465003 - OFFICE FURNITURE	70	635	1,500	1,500	6,500	5,000	333.3%
465004 - COMPUTER HARDWARE	2,522	4,354	5,150	5,150	5,275	125	2.4%
465005 - COMPUTER SOFTWARE	1,725	-	4,050	4,050	4,050	-	0.0%
49 - Other Financing Uses	-	-	109,510	109,510	115,100	5,590	5.1%
493033 - TRANSFER TO HEALTH INSURANCE	-	-	109,510	109,510	115,100	5,590	5.1%
11012100 - GenAdminPubInfo	44,671	66,790	71,471	66,194	86,827	15,356	0.0%
43 - Prof & Tech Services	-	150	500	500	1,000	500	100.0%
433010 - CONSULTING SERVICES	-	150	500	500	1,000	500	100.0%
44 - Contractual Services	7,373	17,790	24,577	11,858	21,462	(3,115)	0.0%
443001 - CLOUD & NETWORK SERVICES	7,373	17,790	24,577	11,858	21,262	(3,315)	-13.5%
443007 - EQUIPMENT MAINTENANCE	-	-	-	-	200	200	0.0%
45 - Other Cont. Services	34,512	45,827	43,844	51,915	58,765	14,921	61.9%
450004 - MISC SERVICES	6,025	7,176	7,200	8,568	9,000	1,800	25.0%
450013 - SERVICE CHARGE	1,130	1,130	1,130	1,130	1,130	-	0.0%
454001 - PUBLIC RELATIONS	27,357	37,520	35,514	42,217	48,635	13,121	36.9%
46 - Supplies	2,786	3,024	2,550	1,921	5,600	3,050	122.0%
461010 - SPECIALTY SUPPLIES	39	-	50	-	50	-	0.0%
465006 - COMMUNICATIONS EQUIPMENT	2,747	3,024	2,500	1,921	5,550	3,050	122.0%
11016000 - GenAdminContObligation	774,166	6,301,128	3,266,222	3,539,297	3,123,950	(142,272)	0.0%
45 - Other Cont. Services	64,043	69,673	70,000	60,634	60,000	(10,000)	-50.0%
450016 - PROPERTY TAXES	17,271	19,247	20,000	10,634	10,000	(10,000)	-50.0%
454002 - MARKETING EXPENSE	46,772	50,425	50,000	50,000	50,000	-	0.0%
49 - Other Financing Uses	710,123	6,231,455	3,196,222	3,478,663	3,063,950	(132,272)	0.0%
491001 - COMMUNITY EVENTS	-	24,428	5,000	5,000	30,000	25,000	500.0%
491002 - GURNEE DAYS	-	15,672	15,000	17,500	20,000	5,000	33.3%
491003 - CONVENTION BUR CONTRIB	69,996	180,706	190,000	190,000	190,000	-	0.0%
491004 - QUASI GOVERNMENT DUES	19,808	19,766	27,750	27,750	27,750	-	0.0%
491005 - DEPARTMENT CONTINGENCY	27,936	70,124	63,472	105,000	95,000	31,528	49.7%
491006 - PARK AQUATIC CENTER AGRMT	-	-	-	-	-	-	0.0%
491009 - EMERGENCY EVENT	30,849	13,630	-	-	-	-	0.0%
491010 - YOUTH LEADERSHIP INITIATIVE	-	-	-	-	5,000	5,000	0.0%
491011 - CAPITAL GRANT PROGRAM	-	214,405	250,000	250,000	250,000	-	0.0%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget vs FY23 Budget (\$)	FY24 Budget vs FY23 Budget (%)
493006 - CAPITAL IMPROVEMENT FUND	-	4,100,000	500,000	500,000	-	(500,000)	-100.0%
493007 - BOND FUND	(17,283)	-	-	-	-	-	0.0%
493009 - GOLF COURSE FUND	-	-	-	-	-	-	0.0%
493018 - GURNEE MILLS CONTRIBUTION	316,667	166,667	100,000	-	-	(100,000)	-100.0%
493019 - RESORT TAX RECAPTURE	263,300	1,261,255	1,050,000	1,315,000	1,275,000	225,000	21.4%
493024 - TRANS 2009 GO REFUNDING	(7,900)	-	-	-	-	-	0.0%
493025 - TFR TO DS FOR SERIES 2011	-	-	-	-	-	-	0.0%
493030 - AMUSEMENT TAX RECAPTURE	-	168,413	145,000	168,413	250,000	105,000	72.4%
493032 - REBATE AGREEMENTS	6,750	(3,612)	550,000	600,000	621,200	71,200	12.9%
494902 - RESERVE FOR ECONOMIC DEVELOPME	-	-	300,000	300,000	300,000	-	0.0%
11020100 - GenCDPlanBuild	1,237,994	1,313,749	1,379,638	1,373,685	1,627,893	248,255	0.0%
41 - Salaries & Wages	749,306	812,619	896,245	890,334	1,080,288	184,043	10.9%
411001 - SALARIES-REGULAR	725,173	778,949	857,045	857,045	1,044,788	187,743	21.9%
411002 - SALARIES-PART TIME	-	120	7,000	7,000	10,000	3,000	42.9%
411005 - SALARIES-SICK LV BUYBACK	11,703	11,169	12,000	4,089	5,000	(7,000)	-58.3%
411008 - LONGEVITY	6,600	6,600	6,700	6,700	7,000	300	4.5%
411015 - BOARD & COMMISSIONS	3,255	2,975	3,500	3,500	3,500	-	0.0%
413001 - OVERTIME	2,575	12,806	10,000	12,000	10,000	-	0.0%
42 - Employee Benefits	356,143	364,701	173,413	173,348	198,120	24,707	0.0%
421001 - MEDICAL INSURANCE	192,104	194,386	-	-	-	-	0.0%
421002 - DENTAL INSURANCE	1,061	1,054	-	-	-	-	0.0%
421003 - LIFE INSURANCE	1,115	1,147	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	44,587	49,385	53,010	53,010	67,300	14,290	27.0%
422002 - MEDICARE	10,763	11,891	12,800	12,800	15,750	2,950	23.0%
423001 - IL MUNIC RETIREMENT FUND	86,740	89,007	90,070	90,070	97,650	7,580	8.4%
424001 - TUITION REIMBURSEMENT	1,604	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	14,097	12,970	12,633	12,518	12,520	(113)	-0.9%
429001 - WELLNESS PROGRAM	-	180	-	250	250	250	0.0%
429003 - EMPLOYEE ASSISTANCE	173	173	-	-	-	-	0.0%
429004 - CLOTHING ALLOWANCE	1,500	2,109	2,500	2,300	2,250	(250)	-10.0%
429011 - AUTO ALLOWANCE	2,400	2,400	2,400	2,400	2,400	-	0.0%
43 - Prof & Tech Services	49,475	42,535	48,650	44,035	47,150	(1,500)	0.0%
433007 - PLANNING CONSULTANT	5,325	-	-	-	-	-	0.0%
433009 - INSPECTION SERVICES	7,576	6,477	13,500	9,000	9,000	(4,500)	-33.3%
433010 - CONSULTING SERVICES	36,504	35,658	35,000	35,000	38,000	3,000	8.6%
433018 - PERSONNEL TESTING	70	399	150	35	150	-	0.0%
44 - Contractual Services	39,925	40,471	41,850	45,278	53,480	11,630	0.0%
442403 - CONTRACT MOWING	4,306	965	3,000	3,500	4,000	1,000	33.3%
443001 - CLOUD & NETWORK SERVICES	4,599	6,012	5,830	9,772	14,750	8,920	153.0%
443004 - COMPUTER HARDWARE MAINT	2,451	2,857	3,375	3,371	4,630	1,255	37.2%
443005 - COMP SOFTWARE MAINTENANCE	24,299	27,916	25,145	26,021	27,055	1,910	7.6%
443006 - TELECOM MAINTENANCE	1,322	587	2,000	814	1,045	(955)	-47.8%
443010 - AUTO & TRUCK MAINT	-	-	-	-	-	-	0.0%
444202 - OFFICE MACHINE RENTAL	2,947	2,135	2,500	1,800	2,000	(500)	-20.0%
45 - Other Cont. Services	17,960	19,598	19,885	20,185	20,640	755	0.0%
450003 - PRINTING & PUBLISHING SERVICES	874	1,567	1,000	1,250	1,250	250	25.0%
450004 - MISC SERVICES	130	156	200	50	200	-	0.0%
450006 - RECORDING FEES	-	-	-	-	-	-	0.0%
450013 - SERVICE CHARGE	565	565	565	565	565	-	0.0%
452001 - LIABILITY INSURANCE	6,155	5,670	5,473	5,473	5,475	2	0.0%
452002 - AUTO INSURANCE	2,581	2,380	2,297	2,297	2,300	3	0.1%
453004 - TELEPHONE SERVICE	2,235	2,217	2,400	1,600	1,800	(600)	-25.0%
453006 - MOBILE PHONE	4,276	3,075	3,400	3,400	3,600	200	5.9%
458001 - TRAINING & SCHOOLS	687	1,963	2,000	2,000	2,000	-	0.0%
458002 - MEETING AND CONVENTION	-	647	750	1,100	1,200	450	60.0%
458003 - DUES & SUBSCRIPTIONS	311	1,319	1,100	1,350	1,400	300	27.3%
458004 - CAR EXPENSE/MILEAGE REIMB	-	40	200	200	200	-	0.0%
458005 - INFO SYSTEMS TRAINING	146	-	500	900	650	150	30.0%
46 - Supplies	1,995	15,315	10,475	11,385	14,615	4,140	0.0%
461001 - OFFICE SUPPLIES	863	961	2,000	1,800	2,000	-	0.0%
461002 - COPIER/FAX SUPPLIES	25	-	200	200	200	-	0.0%
461003 - COMPUTER SUPPLIES	100	257	300	300	300	-	0.0%
461004 - PRINTING & PUBLISHING SUPPLIES	-	-	500	500	500	-	0.0%
461005 - POSTAGE	444	364	800	450	600	(200)	-25.0%
461007 - REFERENCE MATERIALS	-	1,447	2,500	2,500	1,000	(1,500)	-60.0%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget	FY24 Budget
						vs FY23 Budget (\$)	vs FY23 Budget (%)
461009 - FIELD SUPPLIES	15	115	250	600	250	-	0.0%
461014 - SAFETY SUPPLIES	-	16	150	150	150	-	0.0%
462601 - FUEL	-	20	-	-	-	-	0.0%
465002 - TELECOM EQUIPMENT	-	-	-	150	150	150	0.0%
465003 - OFFICE FURNITURE	-	2,824	500	400	500	-	0.0%
465004 - COMPUTER HARDWARE	549	3,314	2,300	2,660	7,175	4,875	212.0%
465005 - COMPUTER SOFTWARE	-	-	975	1,525	1,540	565	57.9%
465007 - OFFICE EQUIPMENT	-	5,998	-	150	250	250	0.0%
49 - Other Financing Uses	23,190	18,510	189,120	189,120	213,600	24,480	3.4%
493031 - TRANSFER TO FLEET SERVICES	23,190	18,510	27,230	27,230	23,400	(3,830)	-14.1%
493033 - TRANSFER TO HEALTH INSURANCE	-	-	161,890	161,890	190,200	28,310	17.5%
11020200 - GenCDEngineering	747,485	670,767	990,776	965,679	926,353	(64,423)	0.0%
41 - Salaries & Wages	442,327	405,377	614,518	598,928	584,393	(30,126)	17.3%
411001 - SALARIES-REGULAR	432,932	400,928	582,418	560,000	537,793	(44,626)	-7.7%
411002 - SALARIES-PART TIME	-	-	25,000	33,000	40,000	15,000	60.0%
411005 - SALARIES-SICK LV BUYBACK	5,004	2,259	4,000	4,128	5,000	1,000	25.0%
411008 - LONGEVITY	3,000	600	600	600	600	-	0.0%
413001 - OVERTIME	1,390	1,590	2,500	1,200	1,000	(1,500)	-60.0%
42 - Employee Benefits	202,138	163,457	117,193	116,878	124,145	6,952	0.0%
421001 - MEDICAL INSURANCE	96,789	70,374	-	-	-	-	0.0%
421002 - DENTAL INSURANCE	1,416	1,054	-	-	-	-	0.0%
421003 - LIFE INSURANCE	666	594	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	26,683	24,481	37,200	37,200	36,250	(950)	-2.6%
422002 - MEDICARE	6,461	5,963	9,010	9,010	8,475	(535)	-5.9%
423001 - IL MUNIC RETIREMENT FUND	52,433	44,575	54,450	54,450	52,600	(1,850)	-3.4%
424001 - TUITION REIMBURSEMENT	-	-	-	-	10,000	10,000	0.0%
426001 - WORKERS COMP INSURANCE	14,097	12,970	12,633	12,518	12,520	(113)	-0.9%
429001 - WELLNESS PROGRAM	300	60	-	-	150	150	0.0%
429002 - EMPLOYEE AWARDS/RECOG	119	-	-	-	150	150	0.0%
429003 - EMPLOYEE ASSISTANCE	77	78	-	-	-	-	0.0%
429004 - CLOTHING ALLOWANCE	698	909	1,500	1,300	1,600	100	6.7%
429011 - AUTO ALLOWANCE	2,400	2,400	2,400	2,400	2,400	-	0.0%
43 - Prof & Tech Services	11,133	1,936	5,000	300	5,250	250	0.0%
433004 - LABOR ATTORNEY	2,116	-	-	-	-	-	0.0%
433008 - ENGINEERING CONSULTANT	-	-	-	-	-	-	0.0%
433010 - CONSULTING SERVICES	7,574	1,225	5,000	-	5,000	-	0.0%
433018 - PERSONNEL TESTING	1,443	711	-	300	250	250	0.0%
44 - Contractual Services	21,021	22,677	25,050	23,401	25,775	725	0.0%
443001 - CLOUD & NETWORK SERVICES	4,006	4,793	4,765	4,765	4,765	-	0.0%
443004 - COMPUTER HARDWARE MAINT	2,576	2,961	3,625	3,509	4,630	1,005	27.7%
443005 - COMP SOFTWARE MAINTENANCE	11,738	13,048	13,760	13,027	13,935	175	1.3%
443006 - TELECOM MAINTENANCE	946	670	1,500	900	1,045	(455)	-30.3%
443010 - AUTO & TRUCK MAINT	-	-	-	-	-	-	0.0%
444202 - OFFICE MACHINE RENTAL	1,755	1,205	1,400	1,200	1,400	-	0.0%
45 - Other Cont. Services	18,946	28,174	30,055	32,945	37,025	6,970	0.0%
450003 - PRINTING & PUBLISHING SERVICES	21	29	250	100	100	(150)	-60.0%
450004 - MISC SERVICES	130	156	200	50	200	-	0.0%
450015 - REIMBURSED CHARGES	491	1,072	1,000	500	500	(500)	-50.0%
452001 - LIABILITY INSURANCE	6,155	5,670	5,473	5,473	5,475	2	0.0%
452002 - AUTO INSURANCE	2,581	2,380	2,297	2,297	2,300	3	0.1%
452005 - INSURANCE DEDUCTIBLE	-	-	-	-	-	-	0.0%
453004 - TELEPHONE SERVICE	2,235	2,217	2,400	1,600	1,800	(600)	-25.0%
453006 - MOBILE PHONE	3,781	3,533	4,000	4,400	4,600	600	15.0%
453010 - MOBILE DATA SERVICE	912	820	910	2,000	2,200	1,290	141.8%
458001 - TRAINING & SCHOOLS	943	2,648	1,500	3,000	7,500	6,000	400.0%
458002 - MEETING AND CONVENTION	745	-	1,400	2,500	1,500	100	7.1%
458003 - DUES & SUBSCRIPTIONS	871	8,355	10,000	10,000	10,000	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	-	438	-	400	200	200	0.0%
458005 - INFO SYSTEMS TRAINING	81	855	625	625	650	25	4.0%
46 - Supplies	6,380	12,796	21,700	15,967	14,765	(6,935)	0.0%
461001 - OFFICE SUPPLIES	437	687	1,800	1,500	1,800	-	0.0%
461002 - COPIER/FAX SUPPLIES	25	-	550	250	500	(50)	-9.1%
461003 - COMPUTER SUPPLIES	98	309	200	100	200	-	0.0%
461004 - PRINTING & PUBLISHING SUPPLIES	-	-	100	100	100	-	0.0%
461005 - POSTAGE	426	315	1,200	600	800	(400)	-33.3%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget	FY24 Budget
						vs FY23 Budget (\$)	vs FY23 Budget (%)
461009 - FIELD SUPPLIES	569	1,141	1,500	3,500	1,500	-	0.0%
461014 - SAFETY SUPPLIES	-	68	250	250	250	-	0.0%
462601 - FUEL	-	-	8,700	-	-	(8,700)	-100.0%
465002 - TELECOM EQUIPMENT	-	-	-	150	150	150	0.0%
465003 - OFFICE FURNITURE	560	-	500	300	500	-	0.0%
465004 - COMPUTER HARDWARE	3,645	4,249	5,300	5,894	7,175	1,875	35.4%
465005 - COMPUTER SOFTWARE	620	-	1,600	3,223	1,540	(60)	-3.8%
465007 - OFFICE EQUIPMENT	-	6,026	-	100	250	250	0.0%
465008 - MACHINERY & EQUIPMENT	-	-	-	-	-	-	0.0%
49 - Other Financing Uses	45,540	36,350	177,260	177,260	135,000	(42,260)	-64.5%
493031 - TRANSFER TO FLEET SERVICES	45,540	36,350	53,460	53,460	24,900	(28,560)	-53.4%
493033 - TRANSFER TO HEALTH INSURANCE	-	-	123,800	123,800	110,100	(13,700)	-11.1%
11040100 - GenPDAdministration	15,177,028	15,415,894	17,421,246	17,447,954	18,693,873	1,272,627	0.0%
41 - Salaries & Wages	8,399,636	8,638,782	9,810,168	9,851,955	10,522,084	711,916	68.5%
411001 - SALARIES-REGULAR	7,416,251	7,350,170	8,378,249	7,950,000	8,577,925	199,676	2.4%
411002 - SALARIES-PART TIME	37,806	43,780	71,000	71,000	71,000	-	0.0%
411003 - SALARIES-CROSSING GUARDS	7,770	18,048	41,625	41,625	41,625	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	131,982	98,352	125,000	98,537	125,000	-	0.0%
411006 - OFF DUTY SECURITY	248,604	306,418	340,594	340,594	352,834	12,240	3.6%
411008 - LONGEVITY	32,900	29,100	29,200	25,700	29,200	-	0.0%
413001 - OVERTIME	524,322	792,915	800,000	1,300,000	1,300,000	500,000	62.5%
413002 - GRANT FUNDED OVERTIME	-	-	24,500	24,500	24,500	-	0.0%
42 - Employee Benefits	4,838,445	4,874,436	3,547,159	3,516,495	3,728,258	181,099	0.0%
421001 - MEDICAL INSURANCE	1,537,115	1,394,631	-	-	-	-	0.0%
421002 - DENTAL INSURANCE	81,217	74,200	-	-	-	-	0.0%
421003 - LIFE INSURANCE	11,565	11,111	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	60,760	64,248	70,940	70,940	89,750	18,810	26.5%
422002 - MEDICARE	117,911	123,377	137,670	137,670	155,150	17,480	12.7%
423001 - IL MUNIC RETIREMENT FUND	114,361	109,054	118,750	118,750	137,025	18,275	15.4%
423002 - POLICE PENSION CONTRIB	2,398,379	2,554,119	2,630,742	2,630,742	2,709,668	78,926	3.0%
424001 - TUITION REIMBURSEMENT	20,266	-	21,500	5,000	23,500	2,000	9.3%
426001 - WORKERS COMP INSURANCE	396,707	364,890	355,387	352,170	352,175	(3,212)	-0.9%
429001 - WELLNESS PROGRAM	510	12,360	17,500	17,500	44,675	27,175	155.3%
429002 - EMPLOYEE AWARDS/RECOG	7,990	7,226	17,200	17,200	17,300	100	0.6%
429003 - EMPLOYEE ASSISTANCE	1,795	1,659	-	-	-	-	0.0%
429004 - CLOTHING ALLOWANCE	41,654	43,828	47,125	48,000	52,000	4,875	10.3%
429005 - UNIFORM ALLOWANCE	4,929	5,333	8,000	5,500	8,500	500	6.3%
429006 - UNIFORM ISSUE	7,664	35,174	51,300	51,300	53,800	2,500	4.9%
429008 - POLICE VESTS	7,205	33,376	26,660	26,660	32,995	6,335	23.8%
429010 - CLOTHING REPLACEMENT	-	-	250	250	250	-	0.0%
429011 - AUTO ALLOWANCE	4,800	4,800	4,800	4,800	4,800	-	0.0%
429012 - COMMUTING BENEFIT	-	-	100	-	100	-	0.0%
429013 - MEDICAL EXPENSE	1,068	18,243	16,235	16,235	23,570	7,335	45.2%
429015 - RHS ER PORTION FOP	22,550	16,807	23,000	13,778	23,000	-	0.0%
43 - Prof & Tech Services	629,871	680,883	661,800	662,100	727,660	65,860	172.9%
433001 - GENERAL LEGAL SERVICE	-	629	2,000	2,000	2,000	-	0.0%
433003 - POLICE PROSECUTION	93,000	93,000	96,000	96,000	96,000	-	0.0%
433004 - LABOR ATTORNEY	3,335	15,165	10,000	60,000	20,000	10,000	100.0%
433010 - CONSULTING SERVICES	490	1,190	6,200	3,500	6,200	-	0.0%
433012 - REDFLEX COLLECTION FEES	532,886	529,939	512,000	465,000	544,560	32,560	6.4%
433018 - PERSONNEL TESTING	160	40,961	35,000	35,000	58,300	23,300	66.6%
433020 - DRUG & ALCOHOL TESTING	-	-	600	600	600	-	0.0%
44 - Contractual Services	428,947	350,686	571,615	576,603	601,983	30,368	607.5%
441105 - NORTH SHORE SANITARY DIST	310	738	600	600	600	-	0.0%
442301 - CUSTODIAL SERVICE	13,416	14,045	14,500	16,000	25,700	11,200	77.2%
443001 - CLOUD & NETWORK SERVICES	24,380	41,023	78,496	80,493	106,269	27,773	35.4%
443003 - OFFICE EQUIP MAINTENANCE	-	68	1,000	750	1,000	-	0.0%
443004 - COMPUTER HARDWARE MAINT	21,882	21,609	25,650	22,412	24,500	(1,150)	-4.5%
443005 - COMP SOFTWARE MAINTENANCE	76,663	76,708	80,940	70,363	86,045	5,105	6.3%
443006 - TELECOM MAINTENANCE	8,987	5,428	6,100	6,167	6,675	575	9.4%
443007 - EQUIPMENT MAINTENANCE	16,346	15,491	17,750	17,750	22,400	4,650	26.2%
443008 - BUILDING MAINTENANCE	103,527	111,220	126,545	126,545	128,960	2,415	1.9%
443009 - OPTICOM MAINTENANCE	1,533	2,414	3,400	3,400	3,400	-	0.0%
443010 - AUTO & TRUCK MAINT	105	244	3,770	3,000	3,770	-	0.0%
443011 - RADIO MAINTENANCE	35,058	23,077	41,000	41,000	10,000	(31,000)	-75.6%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget	FY24 Budget
						vs FY23 Budget (\$)	vs FY23 Budget (%)
443027 - FIREARM MAINTENANCE	283	2	1,200	1,000	1,800	600	50.0%
443028 - VEHICLE ACCESSORIES	-	-	2,000	2,000	11,500	9,500	475.0%
444202 - OFFICE MACHINE RENTAL	11,774	7,514	8,400	8,400	8,900	500	6.0%
444204 - BODY CAMERA SERVICE AGRMNT	84,420	840	130,000	146,459	130,200	200	0.2%
444205 - IN-SQUAD CAM SERVICE AGRMNT	30,264	30,264	30,264	30,264	30,264	-	0.0%
45 - Other Cont. Services	367,645	424,938	562,905	574,731	645,063	82,158	0.0%
450007 - NIPAS	8,766	10,063	13,275	13,275	16,525	3,250	24.5%
450008 - CRIME PREVENTION	-	473	10,305	10,305	13,065	2,760	26.8%
450009 - CRIME LAB	46,500	47,126	48,500	47,126	50,000	1,500	3.1%
450010 - CRIME STOPPERS	-	-	1,000	1,000	1,000	-	0.0%
450011 - MAJOR INVEST TASK FORCE	3,074	7,813	9,850	9,850	10,500	650	6.6%
450013 - SERVICE CHARGE	17,987	26,765	26,515	26,515	27,825	1,310	4.9%
450014 - PUBLIC EDUCATION/DARE	-	2,238	15,400	10,000	15,400	-	0.0%
450019 - K9 TRAINING FEES	7,950	2,200	9,750	35,000	14,200	4,450	45.6%
450022 - HEARING OFFICER	2,188	9,394	12,000	6,000	12,000	-	0.0%
452001 - LIABILITY INSURANCE	150,410	138,350	133,527	133,527	133,530	3	0.0%
452002 - AUTO INSURANCE	24,323	22,380	21,600	21,600	21,600	0	0.0%
452003 - PROPERTY INSURANCE	9,431	8,680	8,377	8,377	8,380	3	0.0%
452005 - INSURANCE DEDUCTIBLE	604	14,197	4,000	10,000	4,000	-	0.0%
453004 - TELEPHONE SERVICE	15,332	13,674	16,000	15,000	16,000	-	0.0%
453006 - MOBILE PHONE	22,674	15,669	24,100	18,000	21,700	(2,400)	-10.0%
453008 - LEASED PHONE LINE	748	1,591	1,900	1,900	2,200	300	15.8%
453010 - MOBILE DATA SERVICE	20,983	17,932	20,760	20,760	20,760	-	0.0%
458001 - TRAINING & SCHOOLS	30,802	81,303	170,360	170,360	239,760	69,400	40.7%
458002 - MEETING AND CONVENTION	-	185	8,530	8,530	9,158	628	7.4%
458003 - DUES & SUBSCRIPTIONS	3,373	2,441	4,505	4,505	4,560	55	1.2%
458004 - CAR EXPENSE/MILEAGE REIMB	-	-	-	200	-	-	0.0%
458005 - INFO SYSTEMS TRAINING	2,501	2,464	2,650	2,900	2,900	250	9.4%
46 - Supplies	74,794	96,848	230,310	228,780	289,025	58,715	538.3%
461001 - OFFICE SUPPLIES	3,645	4,316	7,000	7,000	7,000	-	0.0%
461002 - COPIER/FAX SUPPLIES	13	418	1,000	1,000	1,000	-	0.0%
461003 - COMPUTER SUPPLIES	1,203	724	4,500	4,500	4,500	-	0.0%
461004 - PRINTING & PUBLISHING SUPPLIES	4,048	7,311	6,400	5,000	8,400	2,000	31.3%
461005 - POSTAGE	1,094	940	2,500	2,000	2,500	-	0.0%
461008 - MISC OTHER SUPPLIES	336	1,367	5,285	4,000	3,000	(2,285)	-43.2%
461013 - HOUSEKEEPING SUPPLIES	4,545	5,479	5,500	7,700	7,000	1,500	27.3%
461014 - SAFETY SUPPLIES	1,882	4,334	6,500	4,500	12,275	5,775	88.8%
461022 - FIREARMS AMMUNITION	4,000	11,155	19,200	19,200	19,900	700	3.6%
461023 - PRISONER SUPPLIES	662	441	1,350	900	1,200	(150)	-11.1%
461024 - EVIDENCE SUPPLIES	2,976	6,839	7,850	7,850	6,750	(1,100)	-14.0%
461036 - ANIMAL CONTROL-MISC	1,445	1,129	2,800	3,000	3,000	200	7.1%
461037 - MICROFILMING	525	2,245	6,800	4,000	6,800	-	0.0%
461038 - FIREARM ACCESSORIES	362	1,166	900	900	1,500	600	66.7%
461040 - K9 UNIT SUPPLIES	9,539	3,298	8,200	11,000	11,900	3,700	45.1%
462101 - NATURAL GAS	3,679	3,760	4,000	4,000	4,000	-	0.0%
462601 - FUEL	3,090	4,262	4,000	4,000	4,000	-	0.0%
465002 - TELECOM EQUIPMENT	-	91	300	350	950	650	216.7%
465003 - OFFICE FURNITURE	-	260	14,625	14,625	21,450	6,825	46.7%
465004 - COMPUTER HARDWARE	12,398	14,197	31,500	30,685	70,350	38,850	123.3%
465005 - COMPUTER SOFTWARE	310	-	13,100	11,970	5,750	(7,350)	-56.1%
465008 - MACHINERY & EQUIPMENT	8,030	3,895	35,200	40,000	47,250	12,050	34.2%
465010 - BUILDING IMPROVEMENT	11,014	17,630	27,200	26,000	26,500	(700)	-2.6%
465012 - FIREARMS	-	-	2,400	2,400	2,400	-	0.0%
465014 - K9 UNIT	-	-	10,000	10,000	7,450	(2,550)	-25.5%
465015 - DUI EQUIPMENT	-	1,593	2,200	2,200	2,200	-	0.0%
49 - Other Financing Uses	437,690	349,320	2,037,290	2,037,290	2,179,800	142,510	10.0%
493031 - TRANSFER TO FLEET SERVICES	437,690	349,320	513,770	513,770	518,800	5,030	1.0%
493033 - TRANSFER TO HEALTH INSURANCE	-	-	1,523,520	1,523,520	1,661,000	137,480	9.0%
11040200 - GenPDCommunications	2,568,837	2,893,443	3,285,983	3,148,120	3,633,292	347,309	0.0%
41 - Salaries & Wages	1,796,417	2,087,633	2,314,420	2,192,524	2,585,350	270,930	502.2%
411001 - SALARIES-REGULAR	1,493,699	1,717,726	2,009,320	1,715,000	2,061,250	51,930	2.6%
411002 - SALARIES-PART TIME	69,941	82,586	62,000	62,000	70,000	8,000	12.9%
411005 - SALARIES-SICK LV BUYBACK	6,395	7,238	8,000	4,524	8,000	-	0.0%
411007 - OFFICER IN CHARGE/TRAINING OFF	4,215	10,585	4,000	21,000	20,000	16,000	400.0%
411008 - LONGEVITY	5,600	6,200	6,100	5,000	6,100	-	0.0%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget	FY24 Budget
						vs FY23 Budget (\$)	vs FY23 Budget (%)
413001 - OVERTIME	216,567	263,298	225,000	385,000	420,000	195,000	86.7%
42 - Employee Benefits	713,947	763,266	427,969	428,062	487,735	59,766	0.0%
421001 - MEDICAL INSURANCE	336,524	339,652	-	-	-	-	0.0%
421002 - DENTAL INSURANCE	16,939	18,448	-	-	-	-	0.0%
421003 - LIFE INSURANCE	2,500	2,753	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	106,934	126,934	140,590	140,590	160,290	19,700	14.0%
422002 - MEDICARE	25,009	29,686	32,880	32,880	37,500	4,620	14.1%
423001 - IL MUNIC RETIREMENT FUND	203,921	223,284	211,740	211,740	232,690	20,950	9.9%
424001 - TUITION REIMBURSEMENT	-	842	7,000	7,000	20,000	13,000	185.7%
426001 - WORKERS COMP INSURANCE	13,204	12,150	11,834	11,727	11,730	(104)	-0.9%
429001 - WELLNESS PROGRAM	120	120	7,875	7,875	9,275	1,400	17.8%
429002 - EMPLOYEE AWARDS/RECOG	200	200	500	800	500	-	0.0%
429003 - EMPLOYEE ASSISTANCE	490	511	-	-	-	-	0.0%
429005 - UNIFORM ALLOWANCE	6,937	8,270	12,000	12,000	12,000	-	0.0%
429006 - UNIFORM ISSUE	1,039	31	3,250	2,250	3,250	-	0.0%
429013 - MEDICAL EXPENSE	130	383	300	1,200	500	200	66.7%
43 - Prof & Tech Services	8,210	2,283	5,240	2,600	13,250	8,010	634.4%
433004 - LABOR ATTORNEY	7,912	1,380	2,990	1,000	10,000	7,010	234.4%
433010 - CONSULTING SERVICES	-	-	2,000	-	2,000	-	0.0%
433018 - PERSONNEL TESTING	298	903	250	1,600	1,250	1,000	400.0%
44 - Contractual Services	16,446	16,154	24,205	18,389	26,327	2,122	46.4%
443001 - CLOUD & NETWORK SERVICES	1,938	2,351	5,435	3,629	7,430	1,995	36.7%
443004 - COMPUTER HARDWARE MAINT	1,791	985	2,140	1,917	1,875	(265)	-12.4%
443005 - COMP SOFTWARE MAINTENANCE	6,516	6,314	7,900	6,251	7,225	(675)	-8.5%
443006 - TELECOM MAINTENANCE	755	1,429	1,450	1,592	1,725	275	19.0%
443007 - EQUIPMENT MAINTENANCE	(4)	166	500	-	500	-	0.0%
444202 - OFFICE MACHINE RENTAL	5,451	4,909	6,780	5,000	7,572	792	11.7%
45 - Other Cont. Services	22,183	18,846	33,669	28,645	38,620	4,951	134.7%
450013 - SERVICE CHARGE	2,965	565	3,565	3,565	4,065	500	14.0%
452001 - LIABILITY INSURANCE	11,417	10,510	10,144	10,144	10,145	1	0.0%
453006 - MOBILE PHONE	2,459	1,897	2,460	1,636	2,460	-	0.0%
458001 - TRAINING & SCHOOLS	3,176	3,846	8,640	8,640	12,640	4,000	46.3%
458002 - MEETING AND CONVENTION	-	-	3,100	900	3,100	-	0.0%
458003 - DUES & SUBSCRIPTIONS	1,700	2,029	4,535	2,535	4,760	225	5.0%
458004 - CAR EXPENSE/MILEAGE REIMB	-	-	300	300	500	200	66.7%
458005 - INFO SYSTEMS TRAINING	465	-	925	925	950	25	2.7%
46 - Supplies	11,634	5,260	23,410	20,830	21,710	(1,700)	-17.3%
461001 - OFFICE SUPPLIES	215	367	1,500	1,500	1,500	-	0.0%
461003 - COMPUTER SUPPLIES	1,647	1,786	3,270	3,270	3,270	-	0.0%
465003 - OFFICE FURNITURE	1,854	1,571	2,390	2,390	2,390	-	0.0%
465004 - COMPUTER HARDWARE	3,949	1,536	9,800	8,146	8,100	(1,700)	-17.3%
465005 - COMPUTER SOFTWARE	-	-	5,450	5,524	5,450	-	0.0%
465010 - BUILDING IMPROVEMENT	3,970	-	1,000	-	1,000	-	0.0%
49 - Other Financing Uses	-	-	457,070	457,070	460,300	3,230	0.7%
493033 - TRANSFER TO HEALTH INSURANCE	-	-	457,070	457,070	460,300	3,230	0.7%
11050100 - GenFDAdministration	11,336,930	12,201,936	12,506,411	12,730,320	13,338,780	832,369	0.0%
41 - Salaries & Wages	6,781,073	7,460,491	7,627,630	7,861,428	8,247,725	620,095	100.4%
411001 - SALARIES-REGULAR	6,050,667	6,620,449	6,802,630	6,650,100	7,247,425	444,795	6.5%
411005 - SALARIES-SICK LV BUYBACK	66,625	51,120	60,000	65,246	68,000	8,000	13.3%
411007 - OFFICER IN CHARGE/TRAINING OFF	11,304	19,842	20,000	30,220	25,000	5,000	25.0%
411008 - LONGEVITY	31,500	31,800	30,000	32,300	32,300	2,300	7.7%
411016 - NOV HOLIDAY PAY	197,262	211,563	215,000	272,948	275,000	60,000	27.9%
413001 - OVERTIME	423,716	525,717	500,000	810,615	600,000	100,000	20.0%
42 - Employee Benefits	3,998,590	4,101,720	2,935,554	2,948,985	3,020,038	84,484	0.0%
421001 - MEDICAL INSURANCE	1,202,429	1,185,833	-	-	-	-	0.0%
421002 - DENTAL INSURANCE	59,179	59,697	-	-	-	-	0.0%
421003 - LIFE INSURANCE	9,298	9,877	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	15,107	16,990	16,990	16,990	12,250	(4,740)	-27.9%
422002 - MEDICARE	95,288	107,068	107,120	107,120	117,425	10,305	9.6%
423001 - IL MUNIC RETIREMENT FUND	28,795	29,993	29,900	29,900	21,800	(8,100)	-27.1%
423003 - FIRE PENSION CONTRIBUTION	1,966,654	2,110,682	2,201,735	2,201,735	2,267,788	66,053	3.0%
424001 - TUITION REIMBURSEMENT	3,384	17,777	15,000	21,555	22,000	7,000	46.7%
426001 - WORKERS COMP INSURANCE	555,251	510,710	497,409	492,906	492,925	(4,484)	-0.9%
429002 - EMPLOYEE AWARDS/RECOG	634	1,567	1,500	1,432	1,600	100	6.7%
429003 - EMPLOYEE ASSISTANCE	1,424	1,432	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget	FY24 Budget
						vs FY23 Budget (\$)	vs FY23 Budget (%)
429005 - UNIFORM ALLOWANCE	41,073	36,907	43,650	42,559	46,300	2,650	6.1%
429006 - UNIFORM ISSUE	7,663	5,895	8,800	8,668	9,000	200	2.3%
429009 - SAFETY PROGRAM	-	-	250	125	250	-	0.0%
429010 - CLOTHING REPLACEMENT	6,732	6,232	7,700	7,585	8,200	500	6.5%
429013 - MEDICAL EXPENSE	5,680	1,060	5,500	5,990	5,500	-	0.0%
429016 - RHS ER PORTION IAFF	-	-	-	12,420	15,000	15,000	0.0%
43 - Prof & Tech Services	85,276	85,182	78,500	75,749	100,000	21,500	614.3%
433001 - GENERAL LEGAL SERVICE	-	270	1,500	-	1,500	-	0.0%
433004 - LABOR ATTORNEY	-	-	4,000	-	4,000	-	0.0%
433010 - CONSULTING SERVICES	-	4,800	4,500	4,500	4,500	-	0.0%
433011 - AMBULANCE COLLECTION FEE NON	28,617	18,471	25,000	20,738	25,000	-	0.0%
433013 - AMBULANCE COLLECTION FEE RES	32,040	38,202	40,000	37,911	40,000	-	0.0%
433018 - PERSONNEL TESTING	24,619	23,440	3,500	12,600	25,000	21,500	614.3%
44 - Contractual Services	179,905	205,211	258,065	262,976	282,872	24,807	119.6%
441105 - NORTH SHORE SANITARY DIST	711	1,828	1,700	1,737	1,850	150	8.8%
443001 - CLOUD & NETWORK SERVICES	47,172	60,520	79,100	79,344	96,787	17,687	22.4%
443003 - OFFICE EQUIP MAINTENANCE	472	-	800	520	800	-	0.0%
443004 - COMPUTER HARDWARE MAINT	6,605	6,293	7,260	8,848	9,550	2,290	31.5%
443005 - COMP SOFTWARE MAINTENANCE	13,049	12,252	13,295	13,300	13,815	520	3.9%
443006 - TELECOM MAINTENANCE	5,775	3,830	4,400	4,383	4,500	100	2.3%
443007 - EQUIPMENT MAINTENANCE	19,627	24,035	29,970	28,322	30,970	1,000	3.3%
443008 - BUILDING MAINTENANCE	16,894	17,603	22,500	21,263	22,500	-	0.0%
443009 - OPTICOM MAINTENANCE	1,533	2,414	3,400	3,366	3,400	-	0.0%
443010 - AUTO & TRUCK MAINT	50,337	60,248	66,500	75,875	69,500	3,000	4.5%
443011 - RADIO MAINTENANCE	6,181	589	8,250	6,187	8,250	-	0.0%
443017 - LANDSCAPE MAINTENANCE	4,050	3,500	8,750	8,662	8,750	-	0.0%
443030 - EMERGENCY SIREN MAINT	7,381	12,017	12,000	11,040	12,000	-	0.0%
444202 - OFFICE MACHINE RENTAL	118	82	140	129	200	60	42.9%
45 - Other Cont. Services	120,777	151,713	149,022	136,356	157,555	8,533	0.0%
450004 - MISC SERVICES	3,370	-	3,500	400	3,500	-	0.0%
450013 - SERVICE CHARGE	7,504	10,270	15,930	14,550	14,930	(1,000)	-6.3%
452001 - LIABILITY INSURANCE	25,415	23,380	22,565	22,565	22,570	5	0.0%
452002 - AUTO INSURANCE	28,095	25,850	24,949	24,949	24,950	1	0.0%
452003 - PROPERTY INSURANCE	9,431	8,680	8,377	8,377	8,380	3	0.0%
452005 - INSURANCE DEDUCTIBLE	(2,802)	23,901	5,000	4,151	5,000	-	0.0%
453001 - PAGER RENTAL	1,440	1,452	1,600	1,520	1,600	-	0.0%
453004 - TELEPHONE SERVICE	10,211	11,048	12,000	8,886	12,000	-	0.0%
453006 - MOBILE PHONE	6,466	4,947	6,500	4,964	6,500	-	0.0%
453010 - MOBILE DATA SERVICE	7,294	6,209	7,500	6,906	7,500	-	0.0%
458001 - TRAINING & SCHOOLS	15,468	25,610	28,000	28,100	36,000	8,000	28.6%
458002 - MEETING AND CONVENTION	-	592	4,800	988	4,800	-	0.0%
458003 - DUES & SUBSCRIPTIONS	7,816	9,772	7,800	7,799	8,050	250	3.2%
458004 - CAR EXPENSE/MILEAGE REIMB	-	-	-	500	-	-	0.0%
458005 - INFO SYSTEMS TRAINING	1,069	-	500	1,700	1,775	1,275	255.0%
46 - Supplies	121,050	157,499	198,850	186,036	215,590	16,740	0.0%
461001 - OFFICE SUPPLIES	1,858	2,264	3,000	2,460	3,000	-	0.0%
461002 - COPIER/FAX SUPPLIES	-	239	250	-	250	-	0.0%
461003 - COMPUTER SUPPLIES	510	896	1,250	937	1,250	-	0.0%
461004 - PRINTING & PUBLISHING SUPPLIES	413	587	1,000	610	1,000	-	0.0%
461005 - POSTAGE	673	302	800	474	700	(100)	-12.5%
461006 - CHEMICALS	2,625	2,982	3,250	3,136	3,250	-	0.0%
461007 - REFERENCE MATERIALS	282	507	1,050	604	2,200	1,150	109.5%
461012 - SMALL TOOLS	2,137	1,969	2,700	2,160	4,100	1,400	51.9%
461013 - HOUSEKEEPING SUPPLIES	5,778	7,396	9,500	8,333	10,000	500	5.3%
461014 - SAFETY SUPPLIES	1,359	1,491	2,250	2,002	2,250	-	0.0%
461015 - MEDICAL SUPPLIES	15,782	32,815	31,000	28,943	32,500	1,500	4.8%
461021 - COMMUNICATION SUPPLIES	152	172	350	202	350	-	0.0%
461028 - MAINTENANCE SUPPLIES	5,788	3,944	9,700	8,245	10,300	600	6.2%
461030 - AUTO & TRUCK MAINT SUPPLY	22,618	28,665	32,000	31,680	37,000	5,000	15.6%
461033 - PUBLIC ED SUPPLIES	4,440	4,182	4,500	4,050	500	(4,000)	-88.9%
461039 - KITCHEN SUPPLIES	496	-	500	500	500	-	0.0%
462101 - NATURAL GAS	1,050	1,856	1,750	2,241	2,500	750	42.9%
462601 - FUEL	-	-	-	-	-	-	0.0%
465001 - MISC OTHER CAPITAL ITEMS	11,960	11,076	12,600	12,285	12,600	-	0.0%
465002 - TELECOM EQUIPMENT	-	-	-	150	150	150	0.0%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget	FY24 Budget
						vs FY23 Budget (\$)	vs FY23 Budget (%)
465004 - COMPUTER HARDWARE	2,296	5,616	9,650	9,082	19,850	10,200	105.7%
465005 - COMPUTER SOFTWARE	-	-	3,950	4,175	1,540	(2,410)	-61.0%
465008 - MACHINERY & EQUIPMENT	4,292	13,645	23,000	21,160	23,000	-	0.0%
465009 - RADIO EQUIPMENT	6,970	2,572	8,100	6,885	8,100	-	0.0%
465010 - BUILDING IMPROVEMENT	6,921	13,826	14,200	13,987	14,200	-	0.0%
465016 - FIRE HOSE	5,900	4,500	4,500	3,825	4,500	-	0.0%
465017 - FIRE FIGHTING GEAR	16,750	15,998	18,000	17,910	20,000	2,000	11.1%
49 - Other Financing Uses	50,260	40,120	1,258,790	1,258,790	1,315,000	56,210	29.2%
493031 - TRANSFER TO FLEET SERVICES	50,260	40,120	59,000	59,000	74,200	15,200	25.8%
493033 - TRANSFER TO HEALTH INSURANCE	-	-	1,199,790	1,199,790	1,240,800	41,010	3.4%
11050500 - GenFDForeignFire	34,505	65,314	100,000	100,000	65,000	(35,000)	-35.0%
44 - Contractual Services	34,505	65,314	100,000	100,000	65,000	(35,000)	-35.0%
443007 - EQUIPMENT MAINTENANCE	34,505	65,314	100,000	100,000	65,000	(35,000)	-35.0%
11075100 - GenPWAdministration	3,680,771	3,557,498	4,100,172	4,141,944	4,356,304	256,132	0.0%
41 - Salaries & Wages	1,327,731	1,410,782	1,524,748	1,518,630	1,541,870	17,123	29.1%
411001 - SALARIES-REGULAR	1,196,156	1,256,088	1,312,628	1,312,628	1,310,750	(1,878)	-0.1%
411002 - SALARIES-PART TIME	9,245	34,261	65,000	65,000	84,000	19,000	29.2%
411005 - SALARIES-SICK LV BUYBACK	10,479	16,239	17,000	11,602	17,000	-	0.0%
411008 - LONGEVITY	9,820	10,420	10,120	9,400	10,120	-	0.0%
413001 - OVERTIME	102,032	93,773	120,000	120,000	120,000	-	0.0%
42 - Employee Benefits	903,180	867,057	524,467	520,955	507,220	(17,247)	0.0%
421001 - MEDICAL INSURANCE	371,121	350,513	-	-	-	-	0.0%
421002 - DENTAL INSURANCE	2,524	2,443	-	-	-	-	0.0%
421003 - LIFE INSURANCE	1,861	1,872	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	79,934	86,958	91,670	91,670	96,280	4,610	5.0%
422002 - MEDICARE	19,043	20,403	21,840	21,840	22,525	685	3.1%
423001 - IL MUNIC RETIREMENT FUND	154,901	151,134	160,840	160,840	139,775	(21,065)	-13.1%
426001 - WORKERS COMP INSURANCE	256,827	236,230	230,078	227,995	228,000	(2,078)	-0.9%
429001 - WELLNESS PROGRAM	390	330	-	525	600	600	0.0%
429002 - EMPLOYEE AWARDS/RECOG	220	471	800	1,044	250	(550)	-68.8%
429003 - EMPLOYEE ASSISTANCE	350	349	-	-	-	-	0.0%
429004 - CLOTHING ALLOWANCE	5,950	7,120	8,190	7,110	8,440	250	3.1%
429005 - UNIFORM ALLOWANCE	-	-	-	-	-	-	0.0%
429007 - UNIFORM SERVICE	5,653	5,651	6,500	6,500	6,500	-	0.0%
429011 - AUTO ALLOWANCE	2,677	2,400	2,400	2,400	2,400	-	0.0%
429012 - COMMUTING BENEFIT	20	40	160	60	160	-	0.0%
429013 - MEDICAL EXPENSE	1,645	767	1,609	590	1,650	41	2.5%
429014 - CDL REIMBURSEMENT	65	377	380	380	640	260	68.4%
43 - Prof & Tech Services	1,443	1,779	2,700	2,972	2,925	225	0.0%
433001 - GENERAL LEGAL SERVICE	-	-	500	500	500	-	0.0%
433004 - LABOR ATTORNEY	58	-	1,000	1,000	1,000	-	0.0%
433018 - PERSONNEL TESTING	250	691	-	184	200	200	0.0%
433019 - CDL SCREENING	1,136	1,088	1,200	1,288	1,225	25	2.1%
44 - Contractual Services	362,545	368,053	552,462	541,550	631,052	78,590	0.0%
441104 - WASTE REMOVAL	765	4,647	6,000	6,000	6,000	-	0.0%
441105 - NORTH SHORE SANITARY DIST	191	403	300	300	300	-	0.0%
442301 - CUSTODIAL SERVICE	7,620	4,460	5,000	5,000	5,250	250	5.0%
442401 - TREE REMOVAL	15,101	14,942	80,000	80,000	125,000	45,000	56.3%
442402 - TREE PROGRAM	33,720	22,521	60,000	60,000	60,000	-	0.0%
442403 - CONTRACT MOWING	127,308	132,840	142,000	137,000	141,826	(174)	-0.1%
443001 - CLOUD & NETWORK SERVICES	3,711	6,497	12,949	12,771	15,026	2,077	16.0%
443004 - COMPUTER HARDWARE MAINT	3,172	2,433	3,583	3,725	5,085	1,502	41.9%
443005 - COMP SOFTWARE MAINTENANCE	21,856	20,881	21,940	21,996	23,195	1,255	5.7%
443006 - TELECOM MAINTENANCE	2,051	1,204	1,840	1,608	1,965	125	6.8%
443007 - EQUIPMENT MAINTENANCE	4,284	3,422	5,000	5,000	6,000	1,000	20.0%
443008 - BUILDING MAINTENANCE	14,600	17,969	15,950	15,950	35,000	19,050	119.4%
443010 - AUTO & TRUCK MAINT	-	-	-	-	-	-	0.0%
443012 - STREET SURFACING-MAINT	16,586	18,842	20,000	20,000	20,000	-	0.0%
443016 - SIDEWALK MAINTENANCE	16,531	14,752	16,000	16,000	16,000	-	0.0%
443017 - LANDSCAPE MAINTENANCE	1,987	2,318	29,200	20,000	26,700	(2,500)	-8.6%
443018 - STREET SWEEPING MAINT	41,641	52,419	71,500	71,500	86,500	15,000	21.0%
443019 - STREET LIGHTS MAINTENANCE	36,036	34,917	36,000	36,000	30,000	(6,000)	-16.7%
443020 - PUMPING-MAINTENANCE	339	2,885	10,000	13,500	12,000	2,000	20.0%
443024 - STORM SEWER MAINTENANCE	5,484	4,277	6,500	6,500	6,500	-	0.0%
443029 - PEDESTRIAN PATH MAINT	2,852	789	1,000	1,000	1,000	-	0.0%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget	FY24 Budget
						vs FY23 Budget (\$)	vs FY23 Budget (%)
443031 - TREE MAINTENANCE	2,885	2,803	3,500	3,500	3,500	-	0.0%
444201 - EQUIPMENT RENTAL	3,671	1,670	4,000	4,000	4,000	-	0.0%
444202 - OFFICE MACHINE RENTAL	154	161	200	200	205	5	2.5%
45 - Other Cont. Services	281,818	258,345	311,825	374,100	328,602	16,777	296.0%
450001 - MOSQUITO CONTROL	83,000	83,000	104,000	83,000	104,000	-	0.0%
450003 - PRINTING & PUBLISHING SERVICES	108	200	200	200	200	-	0.0%
450013 - SERVICE CHARGE	2,593	2,661	2,800	2,800	2,800	-	0.0%
450027 - STREET SIGNALS	42,281	36,042	48,000	48,000	49,000	1,000	2.1%
450028 - EMERALD ASH BORER PROGRAM	25,879	25,721	32,000	30,066	29,000	(3,000)	-9.4%
452001 - LIABILITY INSURANCE	16,083	14,800	14,284	14,284	14,285	1	0.0%
452002 - AUTO INSURANCE	32,761	30,140	29,089	29,089	29,090	1	0.0%
452003 - PROPERTY INSURANCE	13,204	12,150	11,727	11,727	11,727	0	0.0%
452005 - INSURANCE DEDUCTIBLE	6,688	3,236	20,000	20,000	10,000	(10,000)	-50.0%
452007 - DAMAGE TO VILLAGE PROPERTY	38,001	25,736	20,000	105,000	50,000	30,000	150.0%
453004 - TELEPHONE SERVICE	2,963	3,111	2,900	2,900	2,900	-	0.0%
453006 - MOBILE PHONE	6,671	5,032	6,500	6,500	6,500	-	0.0%
453010 - MOBILE DATA SERVICE	7,075	6,486	9,300	9,300	6,840	(2,460)	-26.5%
458001 - TRAINING & SCHOOLS	1,605	6,082	7,100	7,100	7,300	200	2.8%
458002 - MEETING AND CONVENTION	676	1,610	1,000	1,075	1,800	800	80.0%
458003 - DUES & SUBSCRIPTIONS	1,910	2,041	2,075	2,075	2,010	(65)	-3.1%
458004 - CAR EXPENSE/MILEAGE REIMB	-	297	200	334	500	300	150.0%
458005 - INFO SYSTEMS TRAINING	319	-	650	650	650	-	0.0%
46 - Supplies	370,174	305,201	390,900	390,667	415,735	24,835	0.0%
461001 - OFFICE SUPPLIES	681	909	1,000	1,000	1,000	-	0.0%
461003 - COMPUTER SUPPLIES	32	167	300	300	300	-	0.0%
461005 - POSTAGE	102	64	200	200	200	-	0.0%
461008 - MISC OTHER SUPPLIES	369	53	500	640	750	250	50.0%
461012 - SMALL TOOLS	2,492	2,877	3,000	3,000	3,000	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	650	803	800	800	1,000	200	25.0%
461014 - SAFETY SUPPLIES	2,420	3,143	5,200	5,200	4,250	(950)	-18.3%
461025 - AGG MATERIAL	5,413	3,956	7,000	7,000	7,000	-	0.0%
461026 - SIGNS	4,703	5,505	7,500	7,500	7,500	-	0.0%
461027 - ICE CONTROL	203,048	163,997	232,000	232,000	250,000	18,000	7.8%
461028 - MAINTENANCE SUPPLIES	139	721	1,000	1,000	1,200	200	20.0%
461042 - MAILBOX REPLACEMENT	4,063	2,240	2,600	2,600	2,600	-	0.0%
462201 - ELECTRIC STREET LIGHTING	122,932	115,881	120,000	120,000	120,000	-	0.0%
462202 - ELECTRIC PUMP/LFT STATION	4,410	3,808	5,000	5,000	5,000	-	0.0%
462601 - FUEL	-	-	-	-	-	-	0.0%
462602 - DIESEL FUEL	15,228	-	-	-	-	-	0.0%
465002 - TELECOM EQUIPMENT	-	-	150	150	-	(150)	-100.0%
465004 - COMPUTER HARDWARE	3,181	1,080	2,950	2,603	10,750	7,800	264.4%
465005 - COMPUTER SOFTWARE	310	-	1,700	1,674	1,185	(515)	-30.3%
49 - Other Financing Uses	433,880	346,280	793,070	793,070	928,900	135,830	29.2%
493031 - TRANSFER TO FLEET SERVICES	433,880	346,280	509,300	509,300	628,700	119,400	23.4%
493033 - TRANSFER TO HEALTH INSURANCE	-	-	283,770	283,770	300,200	16,430	5.8%
11075200 - GenPWVehMaint	-	-	-	-	-	-	0.0%
11075300 - GenBldMaint	79,575	71,762	101,612	85,912	86,212	(15,400)	-14.2%
44 - Contractual Services	63,033	52,796	75,700	59,700	60,000	(15,700)	-34.2%
441105 - NORTH SHORE SANITARY DIST	139	258	200	200	200	-	0.0%
442301 - CUSTODIAL SERVICE	33,397	20,830	41,000	25,000	24,800	(16,200)	-39.5%
443008 - BUILDING MAINTENANCE	24,629	22,372	25,000	25,000	25,000	-	0.0%
443017 - LANDSCAPE MAINTENANCE	4,869	9,336	9,500	9,500	10,000	500	5.3%
45 - Other Cont. Services	13,353	13,338	16,612	16,612	16,612	0	0.0%
450004 - MISC SERVICES	5,907	6,488	10,000	10,000	10,000	-	0.0%
452003 - PROPERTY INSURANCE	7,446	6,850	6,612	6,612	6,612	0	0.0%
46 - Supplies	3,189	5,629	9,300	9,600	9,600	300	20.0%
461013 - HOUSEKEEPING SUPPLIES	1,409	1,500	3,000	3,000	3,000	-	0.0%
461028 - MAINTENANCE SUPPLIES	677	2,252	4,800	4,800	4,800	-	0.0%
461039 - KITCHEN SUPPLIES	1,103	1,877	1,500	1,800	1,800	300	20.0%
121 - 911 Fund	(4,674)	(112,742)	-	(0)	-	(472,420)	0.0%
Revenue	(404,509)	(672,921)	(1,741,336)	(860,460)	(1,505,126)	(236,210)	0.0%
12140300 - 911PDCommunications	(404,509)	(672,921)	(1,741,336)	(860,460)	(1,505,126)	(236,210)	0.0%
33 - Intergovernmental	(404,509)	(672,921)	(1,741,336)	(860,460)	(1,505,126)	(236,210)	-13.6%
333001 - JETSB CONTRIBUTION - GURNEE	(404,509)	(672,921)	(1,741,336)	(860,460)	(1,505,126)	(236,210)	-13.6%
36 - Invests & Contribs	-	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget vs FY23 Budget (\$)	FY24 Budget vs FY23 Budget (%)
336101 - INTEREST INCOME	-	-	-	-	-	-	0.0%
Expense	399,836	560,179	1,741,336	860,460	1,505,126	(236,210)	0.0%
12140300 - 911PDCommunications	399,836	560,179	1,741,336	860,460	1,505,126	(236,210)	0.0%
43 - Prof & Tech Services	1,239	11,255	29,700	12,200	30,900	1,200	100.0%
494601 - LEGAL	-	-	2,500	-	2,500	-	0.0%
494603 - MAPPING/ADDRESSING/GIS PROFESS	-	-	1,000	1,000	1,000	-	0.0%
494604 - TRANSLATION SERVICES	1,239	915	1,200	1,200	2,400	1,200	100.0%
494606 - OTHER PROFESSIONAL SERVICES	-	10,341	25,000	10,000	25,000	-	0.0%
44 - Contractual Services	44,301	32,792	58,750	42,995	38,750	(20,000)	-34.0%
494502 - 911 CALL TAKING/WORKSTAT MAINT	44,301	32,792	58,750	42,995	38,750	(20,000)	-34.0%
45 - Other Cont. Services	289,095	279,836	623,636	417,618	636,926	13,290	506.1%
494204 - EMERGENCY BACKUP (UPS/GENERAT)	9,383	6,925	70,300	11,523	83,400	13,100	18.6%
494301 - TELEPHONE SERVICE/9-1-1 TRUNKS	13,383	12,700	4,620	4,620	4,620	-	0.0%
494304 - MICROWAVE/BROADBAND-NOT ESINET	51,477	48,167	100,400	99,430	100,400	-	0.0%
494401 - TRAINING	-	-	1,000	-	6,000	5,000	500.0%
494511 - RADIO SYSTEM MAINT	51,727	45,226	171,300	54,510	215,300	44,000	25.7%
494521 - CAD SYS HARDWARE MAINT	12,582	13,210	17,500	16,228	17,500	-	0.0%
494522 - CAD SYS SOFTWARE MAINT	90,841	95,479	120,596	100,109	126,896	6,300	5.2%
494523 - CAD SYS MDC MAINT	3,371	3,532	6,750	4,666	7,700	950	14.1%
494531 - GIS/MAPPING MAINT	2,241	2,160	2,300	2,160	2,300	-	0.0%
494541 - OTHER SOFTWARE MAINTENANCE	7,034	8,561	12,437	12,320	12,437	-	0.0%
494551 - VOICE/DATA LOG REC MAINT	7,920	528	75,310	74,435	10,850	(64,460)	-85.6%
494561 - EMD MAINTENANCE	27,998	33,164	29,900	26,432	38,300	8,400	28.1%
494571 - OTHER EQUIP MAINTENANCE	11,139	10,185	11,223	11,185	11,223	-	0.0%
46 - Supplies	13,503	3,699	11,000	11,149	11,000	-	0.0%
494206 - FURNITURE AND FIXTURES DISPATC	-	1,750	-	-	-	-	0.0%
494208 - OTHER FACILITY COSTS	13,503	1,949	11,000	11,149	11,000	-	0.0%
47 - Capital	51,697	232,598	1,018,250	376,498	787,550	(230,700)	0.0%
494201 - CAPITAL IMPROVEMENTS	-	-	10,000	-	10,000	-	0.0%
494701 - 911 SYSTEM INFRASTRUCTURE	-	-	-	303	-	-	0.0%
494702 - 911 CALL TAKING EQUIPMENT	1,280	83,600	2,000	61,159	6,000	4,000	200.0%
494711 - RADIO SYS EQUIPMENT	48,417	108,948	295,000	213,370	92,500	(202,500)	-68.6%
494721 - CAD SYS HARDWARE	-	-	28,000	24,426	28,000	-	0.0%
494722 - CAD SYS SOFTWARE/LIC	2,000	-	600,000	-	600,000	-	0.0%
494723 - CAD SYS MDC	-	39,299	83,250	77,240	51,050	(32,200)	-38.7%
494751 - VOICE/DATA/LOG HARDWARE	-	-	-	-	-	-	0.0%
494761 - EMD HARDWARE/SOFTWARE/EQUIP	-	-	-	-	-	-	0.0%
494771 - OTHER SOFTWARE/HARDWARE	-	750	-	-	-	-	0.0%
122 - Motor Fuel Tax Fund	(895,182)	(634,319)	740,256	444,752	598,000	(547,744)	0.0%
Revenue	(2,242,331)	(1,981,468)	(1,604,744)	(1,743,744)	(1,402,000)	(202,744)	7287.4%
12275400 - MFTPWAdministration	(2,242,331)	(1,981,468)	(1,604,744)	(1,743,744)	(1,402,000)	(202,744)	7287.4%
33 - Intergovernmental	(2,241,761)	(1,979,384)	(1,603,744)	(1,668,744)	(1,327,000)	(276,744)	-112.6%
333503 - MOTOR FUEL TAX	(1,149,255)	(1,249,515)	(725,000)	(725,000)	(715,000)	(10,000)	-1.4%
333505 - HIGH GROWTH CITIES PROG	(61,301)	(42,381)	(35,000)	(25,000)	(25,000)	(10,000)	-28.6%
333510 - TRANSPORTATION RENEWAL FUND	27	(0)	(500,000)	(575,000)	(587,000)	87,000	17.4%
333511 - REBUILD IL CAPITAL PROGRAM	(1,031,232)	(687,488)	(343,744)	(343,744)	-	(343,744)	-100.0%
36 - Invests & Contribs	(570)	(2,084)	(1,000)	(75,000)	(75,000)	74,000	7400.0%
336101 - INTEREST INCOME	(570)	(2,084)	(1,000)	(75,000)	(75,000)	74,000	7400.0%
Expense	1,347,149	1,347,149	2,345,000	2,188,496	2,000,000	(345,000)	0.0%
12275400 - MFTPWAdministration	1,347,149	957,619	1,860,000	2,143,496	1,000,000	(860,000)	0.0%
44 - Contractual Services	1,000,000	957,619	1,860,000	1,860,000	1,000,000	(860,000)	0.0%
443012 - STREET SURFACING-MAINT	1,000,000	957,619	1,860,000	1,860,000	1,000,000	(860,000)	-46.2%
443013 - CRACK SEALING	-	-	-	-	-	-	0.0%
47 - Capital	347,149	-	-	283,496	-	-	0.0%
472002 - INTERGOV COST SHARING	347,149	-	-	283,496	-	-	0.0%
12275471 - MFTPWHighGrowth	-	42,381	45,000	45,000	-	(45,000)	-100.0%
44 - Contractual Services	-	42,381	45,000	45,000	-	(45,000)	-100.0%
443012 - STREET SURFACING-MAINT	-	42,381	45,000	45,000	-	(45,000)	-100.0%
12275472 - MFTPWRebuildIL	-	347,149	440,000	-	1,000,000	560,000	127.3%
44 - Contractual Services	-	347,149	440,000	-	1,000,000	560,000	127.3%
443012 - STREET SURFACING-MAINT	-	347,149	440,000	-	1,000,000	560,000	127.3%
123 - Impact Fee Fund	349,986	149,989	149,900	140,900	150,000	(100)	0.0%
Revenue	(14)	(11)	(100)	(9,100)	-	(100)	0.0%
12320300 - ImpactFeesCommDev	(14)	(11)	(100)	(9,100)	-	(100)	0.0%
32 - Licenses & Permits	-	-	-	(9,100)	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget vs FY23 Budget (\$)	FY24 Budget vs FY23 Budget (%)
332204 - STORMWATER MANAGEMENT	-	-	-	(9,100)	-	-	0.0%
36 - Invests & Contribs	(14)	(11)	(100)	-	-	(100)	-100.0%
336101 - INTEREST INCOME	(14)	(11)	(100)	-	-	(100)	-100.0%
Expense	350,000	150,000	150,000	150,000	150,000	-	0.0%
12320300 - ImpactFeesCommDev	350,000	150,000	150,000	150,000	150,000	-	0.0%
49 - Other Financing Uses	350,000	150,000	150,000	150,000	150,000	-	0.0%
493004 - IMPACT FEE FUND	350,000	150,000	150,000	150,000	150,000	-	0.0%
493009 - GOLF COURSE FUND	-	-	-	-	-	-	0.0%
124 - PD Restricted Revenue Fund	3,722	(82,713)	(34,100)	(9,500)	172,000	(7,100)	0.0%
Revenue	(39,677)	(100,381)	(260,100)	(223,500)	(153,500)	(106,600)	0.0%
12440150 - PD Forfeiture IL/Local	(9,527)	(181)	(100)	(63,500)	(2,500)	2,400	0.0%
33 - Intergovernmental	-	-	-	(56,000)	-	-	0.0%
333702 - K-9 PROGRAM GRANT	-	-	-	(56,000)	-	-	0.0%
35 - Fines & Forfeitures	(9,473)	-	-	(5,000)	-	-	0.0%
335201 - DARE FORFEITED FUNDS	(9,473)	-	-	(5,000)	-	-	0.0%
36 - Invests & Contribs	(54)	(181)	(100)	(2,500)	(2,500)	2,400	2400.0%
336101 - INTEREST INCOME	(54)	(181)	(100)	(2,500)	(2,500)	2,400	2400.0%
12440160 - PD Forefeiture State	(30,150)	(3,749)	(10,000)	(10,000)	(1,000)	(9,000)	-90.0%
35 - Fines & Forfeitures	(30,150)	(3,749)	(10,000)	(10,000)	(1,000)	(9,000)	-90.0%
335203 - STATE SEIZURE	(30,150)	(3,749)	(10,000)	(10,000)	(1,000)	(9,000)	-90.0%
12440170 - PD Forefeiture Federal	-	(96,451)	(250,000)	(150,000)	(150,000)	(100,000)	-40.0%
35 - Fines & Forfeitures	-	(96,451)	(250,000)	(150,000)	(150,000)	(100,000)	-40.0%
335202 - FEDERAL SEIZURE	-	(96,451)	(250,000)	(150,000)	(150,000)	(100,000)	-40.0%
Expense	43,399	17,668	226,000	214,000	325,500	99,500	0.0%
12440150 - PD Forfeiture IL/Local	-	-	-	-	65,000	65,000	0.0%
47 - Capital	-	-	-	-	65,000	65,000	0.0%
475202 - VEHICLES	-	-	-	-	65,000	65,000	0.0%
12440160 - PD Forefeiture State	-	17,668	71,000	149,000	106,500	35,500	0.0%
44 - Contractual Services	-	-	3,000	6,500	6,500	3,500	116.7%
443001 - CLOUD & NETWORK SERVICES	-	-	3,000	6,500	6,500	3,500	116.7%
45 - Other Cont. Services	-	-	33,000	17,500	17,500	(15,500)	-67.4%
450019 - K9 TRAINING FEES	-	-	23,000	7,500	7,500	(15,500)	-67.4%
458001 - TRAINING & SCHOOLS	-	-	10,000	10,000	10,000	-	0.0%
46 - Supplies	-	1,200	10,000	10,000	7,500	(2,500)	0.0%
461040 - K9 UNIT SUPPLIES	-	-	10,000	10,000	7,500	(2,500)	-25.0%
465005 - COMPUTER SOFTWARE	-	1,200	-	-	-	-	0.0%
47 - Capital	-	16,468	25,000	115,000	75,000	50,000	0.0%
475102 - MACHINERY & EQUIPMENT	-	16,468	25,000	25,000	10,000	(15,000)	-60.0%
475202 - VEHICLES	-	-	-	90,000	65,000	65,000	0.0%
12440170 - PD Forefeiture Federal	43,399	-	155,000	65,000	154,000	(1,000)	38.0%
44 - Contractual Services	-	-	14,000	14,000	14,000	-	0.0%
443001 - CLOUD & NETWORK SERVICES	-	-	14,000	14,000	14,000	-	0.0%
45 - Other Cont. Services	-	-	1,000	1,000	1,000	-	0.0%
458001 - TRAINING & SCHOOLS	-	-	1,000	1,000	1,000	-	0.0%
47 - Capital	43,399	-	140,000	50,000	139,000	(1,000)	38.0%
475102 - MACHINERY & EQUIPMENT	-	-	50,000	50,000	94,000	44,000	88.0%
475202 - VEHICLES	43,399	-	90,000	-	45,000	(45,000)	-50.0%
131 - Capital Improvement Fund	(1,275,403)	(8,132,525)	9,217,315	7,483,307	3,810,400	(5,440,915)	0.0%
Revenue	(8,117,577)	(13,390,651)	(5,792,000)	(6,399,146)	(5,775,000)	(17,000)	0.0%
13110100 - CapitalAdministration	(4,339,553)	(9,730,015)	(5,630,000)	(6,380,000)	(5,750,000)	120,000	0.0%
30 - Major Revenues	(3,821,696)	(5,378,494)	(4,900,000)	(5,500,000)	(5,450,000)	550,000	11.2%
331303 - HOME RULE SALES TAX	(3,821,696)	(5,378,494)	(4,900,000)	(5,500,000)	(5,450,000)	550,000	11.2%
36 - Invests & Contribs	(2,969)	(68,364)	(5,000)	(130,000)	(100,000)	95,000	0.0%
336101 - INTEREST INCOME	(2,969)	(8,915)	(5,000)	(130,000)	(100,000)	95,000	1900.0%
336401 - CONTRIBUTIONS	-	(59,449)	-	-	-	-	0.0%
39 - Other Sources	(514,887)	(4,283,157)	(725,000)	(750,000)	(200,000)	(525,000)	-133.3%
339101 - GENERAL FUND	-	(4,100,000)	(500,000)	(500,000)	-	(500,000)	-100.0%
339104 - IMPACT FEE FUND	(350,000)	(150,000)	(150,000)	(150,000)	(150,000)	-	0.0%
339201 - SALE OF MISC ASSETS	(164,887)	(33,157)	(75,000)	(100,000)	(50,000)	(25,000)	-33.3%
13150100 - CapitalFDAdministration	(3,778,024)	(3,660,636)	(162,000)	-	(25,000)	(137,000)	0.0%
33 - Intergovernmental	-	-	(162,000)	-	(25,000)	(137,000)	-84.6%
333102 - FIRE GRANT	-	-	(162,000)	-	(25,000)	(137,000)	-84.6%
36 - Invests & Contribs	(1,000,000)	(1,000,000)	-	-	-	-	0.0%
336415 - WWFPD Donation	(1,000,000)	(1,000,000)	-	-	-	-	0.0%
39 - Other Sources	(2,778,024)	(2,660,636)	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget vs FY23 Budget (\$)	FY24 Budget vs FY23 Budget (%)
339306 - FIRE STATION #3	(2,778,024)	(2,660,636)	-	-	-	-	0.0%
13175100 - CapitalPWAdministration	-	-	-	(19,146)	-	-	0.0%
33 - Intergovernmental	-	-	-	(19,146)	-	-	0.0%
333417 - UST STATE GRANT	-	-	-	(19,146)	-	-	0.0%
Expense	6,842,173	5,258,126	15,009,315	13,882,453	9,585,400	(5,423,915)	0.0%
13100000 - Capital Improvement Fund	-	156,950	384,150	283,750	817,900	433,750	0.0%
47 - Capital	-	156,950	384,150	283,750	817,900	433,750	0.0%
473006 - SECURITY IMPROVEMENTS	-	-	-	-	77,000	77,000	0.0%
475004 - ENTERPRISE EQUIP&APPS	-	-	-	-	-	-	0.0%
475005 - ENTERPRISE SOFTWARE SYS&APPS	-	-	17,000	-	-	(17,000)	-100.0%
475012 - SOFTWARE REPLACEMENT	-	-	-	-	-	-	0.0%
475023 - AUDIO VISUAL EQUIPMENT	-	-	-	-	72,500	72,500	0.0%
475024 - NETWORK EQUIPMENT/APPLICATIONS	-	81,225	158,750	128,750	220,000	61,250	38.6%
475025 - CYBER SECURITY EQUIP/APPS	-	75,725	98,400	45,000	133,400	35,000	35.6%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	-	-	-	65,000	65,000	0.0%
475027 - VIRTUALIZATION & STORAGE	-	-	110,000	110,000	90,000	(20,000)	-18.2%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	-	-	160,000	160,000	0.0%
13110100 - CapitalAdministration	976,899	463,753	177,500	212,000	450,000	272,500	0.0%
47 - Capital	35,229	83,254	177,500	212,000	450,000	272,500	0.0%
473003 - BUILDING IMPROVEMENTS	7,829	66,298	50,000	50,000	450,000	400,000	800.0%
473006 - SECURITY IMPROVEMENTS	-	-	40,000	32,000	-	(40,000)	-100.0%
475023 - AUDIO VISUAL EQUIPMENT	-	5,456	30,000	50,000	-	(30,000)	-100.0%
475025 - CYBER SECURITY EQUIP/APPS	27,400	-	-	-	-	-	0.0%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	-	57,500	80,000	-	(57,500)	-100.0%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	11,500	-	-	-	-	0.0%
49 - Other Financing Uses	941,671	380,500	-	-	-	-	0.0%
493009 - GOLF COURSE FUND	125,000	-	-	-	-	-	0.0%
493031 - TRANSFER TO FLEET SERVICES	816,671	380,500	-	-	-	-	0.0%
13120100 - CapitalCommunityDevelopment	4,140	-	-	-	-	-	0.0%
47 - Capital	4,140	-	-	-	-	-	0.0%
474005 - EAST GRAND ENHANCEMENTS	4,140	-	-	-	-	-	0.0%
13140100 - CapitalPDAdministration	6,965	95,382	763,200	432,200	472,000	(291,200)	0.0%
47 - Capital	6,965	95,382	378,000	47,000	140,000	(238,000)	0.0%
473003 - BUILDING IMPROVEMENTS	4,935	93,606	123,000	35,000	140,000	17,000	13.8%
473006 - SECURITY IMPROVEMENTS	-	480	25,000	-	-	(25,000)	-100.0%
475023 - AUDIO VISUAL EQUIPMENT	2,019	1,296	15,000	12,000	-	(15,000)	-100.0%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	215,000	-	-	(215,000)	-100.0%
475202 - VEHICLES	10	-	-	-	-	-	0.0%
49 - Other Financing Uses	-	-	385,200	385,200	332,000	(53,200)	-13.8%
493031 - TRANSFER TO FLEET SERVICES	-	-	385,200	385,200	332,000	(53,200)	-13.8%
13140200 - CapitalPDCommunications	-	-	17,500	5,000	-	(17,500)	-200.0%
47 - Capital	-	-	17,500	5,000	-	(17,500)	-200.0%
473006 - SECURITY IMPROVEMENTS	-	-	2,500	-	-	(2,500)	-100.0%
475023 - AUDIO VISUAL EQUIPMENT	-	-	15,000	5,000	-	(15,000)	-100.0%
13150100 - CapitalFDAdministration	3,119,442	3,009,372	6,851,705	6,793,236	810,000	(6,041,705)	0.0%
47 - Capital	3,106,628	2,719,683	1,496,500	1,436,500	810,000	(686,500)	0.0%
473003 - BUILDING IMPROVEMENTS	54,310	-	150,000	150,000	255,000	105,000	70.0%
473006 - SECURITY IMPROVEMENTS	-	-	5,000	-	-	(5,000)	-100.0%
473008 - FIRE STATION #3	3,052,318	2,694,895	-	-	-	-	0.0%
475010 - PRE-EMPTION SYSTEM	-	2,782	5,000	5,000	5,000	-	0.0%
475014 - FIRE FIGHTING GEAR	-	-	-	-	35,000	35,000	0.0%
475016 - MATCHING GRANT PROGRAM	-	-	162,000	162,000	25,000	(137,000)	-84.6%
475017 - WARNING SIRENS	-	-	25,000	25,000	25,000	-	0.0%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	-	55,000	-	-	(55,000)	-100.0%
475202 - VEHICLES	-	22,006	1,094,500	1,094,500	465,000	(629,500)	-57.5%
48 - Debt Service	12,813	289,689	5,355,205	5,356,736	-	(5,355,205)	-200.0%
481017 - FIRE STATION #3 PRINCIPAL	-	161,178	5,280,000	5,352,686	-	(5,280,000)	-100.0%
481117 - FIRE STATION #3 INEREST	12,813	128,511	75,205	4,050	-	(75,205)	-100.0%
13175100 - CapitalPWAdministration	106,259	182,444	1,094,000	1,089,000	773,500	(320,500)	0.0%
47 - Capital	106,259	182,444	203,000	198,000	205,000	2,000	0.0%
473003 - BUILDING IMPROVEMENTS	106,259	59,705	70,000	70,000	205,000	135,000	192.9%
473006 - SECURITY IMPROVEMENTS	-	-	5,000	-	-	(5,000)	-100.0%
474004 - STREET LIGHTS	-	122,739	128,000	128,000	-	(128,000)	-100.0%
475202 - VEHICLES	-	-	-	-	-	-	0.0%
49 - Other Financing Uses	-	-	891,000	891,000	568,500	(322,500)	-36.2%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget vs FY23 Budget (\$)	FY24 Budget vs FY23 Budget (%)
493031 - TRANSFER TO FLEET SERVICES	-	-	891,000	891,000	568,500	(322,500)	-36.2%
13175150 - CapitalInfrastructure	2,628,469	1,350,225	5,721,260	5,067,267	6,262,000	540,740	0.0%
43 - Prof & Tech Services	179,850	115,164	375,000	285,000	415,000	40,000	10.7%
433008 - ENGINEERING CONSULTANT	179,850	115,164	375,000	285,000	415,000	40,000	10.7%
44 - Contractual Services	2,411,626	929,679	4,681,260	4,117,267	4,815,000	133,740	9.3%
443012 - STREET SURFACING-MAINT	2,411,262	822,342	4,376,260	3,940,000	4,500,000	123,740	2.8%
443014 - PAVEMENT MARKING	364	-	150,000	16,757	150,000	-	0.0%
443015 - PUBLIC SIDEWALK	-	107,337	155,000	160,510	165,000	10,000	6.5%
47 - Capital	36,993	305,382	665,000	665,000	1,032,000	367,000	0.0%
471002 - LAND ACQUISITION	8,565	-	150,000	150,000	150,000	-	0.0%
472002 - INTERGOV COST SHARING	-	-	165,000	165,000	152,000	(13,000)	-7.9%
472006 - DRAINAGE IMPROVEMENTS	-	204,878	150,000	150,000	150,000	-	0.0%
472011 - SIDEWALK IMPROVEMENTS	-	-	200,000	200,000	500,000	300,000	150.0%
473003 - BUILDING IMPROVEMENTS	-	-	-	-	55,000	55,000	0.0%
473005 - DEMOLITION COSTS	-	100,298	-	-	-	-	0.0%
474002 - VILLAGE PLAZA	-	-	-	-	25,000	25,000	0.0%
475021 - INTER/INTRA NETWORK PROJ	28,428	207	-	-	-	-	0.0%
141 - Bond Fund	16,575	-	-	-	-	-	0.0%
Revenue	16,575	-	-	-	-	-	0.0%
14114000 - DebtAdministration	16,575	-	-	-	-	-	0.0%
36 - Invests & Contribs	(709)	-	-	-	-	-	0.0%
336101 - INTEREST INCOME	(709)	-	-	-	-	-	0.0%
39 - Other Sources	17,283	-	-	-	-	-	0.0%
339101 - GENERAL FUND	17,283	-	-	-	-	-	0.0%
Expense	-	-	-	-	-	-	0.0%
14114000 - DebtAdministration	-	-	-	-	-	-	0.0%
48 - Debt Service	-	-	-	-	-	-	0.0%
481004 - 2011 GO BONDS	-	-	-	-	-	-	0.0%
481008 - 2011 GO BONDS	-	-	-	-	-	-	0.0%
481012 - 2011 GO BONDS	-	-	-	-	-	-	0.0%
142 - Special Service Area #2	7,149	-	-	-	-	-	0.0%
Revenue	(41,050)	-	-	-	-	-	0.0%
14214000 - SSA2Debt	(41,050)	-	-	-	-	-	0.0%
31 - Taxes	(41,048)	-	-	-	-	-	0.0%
331106 - ROAD & BRIDGE	(41,048)	-	-	-	-	-	0.0%
36 - Invests & Contribs	(2)	-	-	-	-	-	0.0%
336101 - INTEREST INCOME	(2)	-	-	-	-	-	0.0%
Expense	48,199	-	-	-	-	-	0.0%
14214000 - SSA2Debt	48,199	-	-	-	-	-	0.0%
48 - Debt Service	48,199	-	-	-	-	-	0.0%
481001 - 2001 SSA #2 PRINCIPAL	39,000	-	-	-	-	-	0.0%
481005 - SSA #2 INTEREST	1,024	-	-	-	-	-	0.0%
481009 - SSA #2 FEES	8,175	-	-	-	-	-	0.0%
211 - Golf Course Fund	(109,419)	(36,267)	(200)	(63,000)	(33,000)	(17,200)	0.0%
Revenue	(177,900)	(57,409)	(50,200)	(63,000)	(58,000)	7,800	0.0%
21113000 - GolfAdministration	(177,900)	(57,409)	(50,200)	(63,000)	(58,000)	7,800	0.0%
33 - Intergovernmental	(52,834)	(57,108)	(50,000)	(60,000)	(55,000)	5,000	10.0%
333801 - AMUSEMENT TAX BITTERSWEET	(52,834)	(57,108)	(50,000)	(60,000)	(55,000)	5,000	10.0%
36 - Invests & Contribs	(65)	(301)	(200)	(3,000)	(3,000)	2,800	1400.0%
336101 - INTEREST INCOME	(65)	(301)	(200)	(3,000)	(3,000)	2,800	1400.0%
39 - Other Sources	(125,000)	-	-	-	-	-	0.0%
339101 - GENERAL FUND	-	-	-	-	-	-	0.0%
339104 - IMPACT FEE FUND	-	-	-	-	-	-	0.0%
339106 - CAPITAL IMPROVEMENT FUND	(125,000)	-	-	-	-	-	0.0%
Expense	68,480	21,142	50,000	-	25,000	(25,000)	0.0%
21113000 - GolfAdministration	68,480	21,142	50,000	-	25,000	(25,000)	0.0%
46 - Supplies	5,000	-	-	-	-	-	0.0%
465011 - LANDSCAPE IMPROVEMENTS	5,000	-	-	-	-	-	0.0%
47 - Capital	63,480	21,142	50,000	-	25,000	(25,000)	0.0%
473001 - DEPRECIATION-BUILDINGS&IMP	-	21,142	-	-	-	-	0.0%
473003 - BUILDING IMPROVEMENTS	49	-	50,000	-	25,000	(25,000)	-50.0%
474001 - DEPRECIATION-OTHER THAN BLDG	21,142	-	-	-	-	-	0.0%
474006 - GOLF COURSE IMPROVEMENTS	42,289	-	-	-	-	-	0.0%
221 - Water & Sewer Operating Fund	(12,628,639)	(1,267,374)	(2,250,560)	(2,451,242)	(1,910,459)	607,502	0.0%
Revenue	(8,796,941)	(9,797,893)	(9,462,500)	(9,603,343)	(9,596,200)	133,700	0.0%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget vs FY23 Budget (\$)	FY24 Budget vs FY23 Budget (%)
22175500 - W&SPublicWorks	(8,796,941)	(9,797,893)	(9,462,500)	(9,603,343)	(9,596,200)	133,700	0.0%
32 - Licenses & Permits	-	13,000	-	-	-	-	0.0%
332221 - FRONTAGE FEES	-	13,000	-	-	-	-	0.0%
34 - Charges for Services	(8,739,494)	(9,519,030)	(9,352,500)	(9,425,343)	(9,418,200)	65,700	0.0%
334109 - MISC. OTHER CHARGES	(425)	(425)	(5,000)	(1,000)	(5,000)	-	0.0%
334111 - TOWER/ANTENNAE LEASE	(157,133)	(95,120)	(125,000)	(200,643)	(200,000)	75,000	60.0%
334402 - CUSTOMER SALES-SEWER	(1,967,491)	(2,238,903)	(2,100,000)	(2,100,000)	(2,100,000)	-	0.0%
334801 - CUSTOMER SALES-WATER	(6,600,414)	(7,167,979)	(7,110,000)	(7,110,000)	(7,100,000)	(10,000)	-0.1%
334803 - METER SALES	(9,986)	(12,794)	(10,000)	(10,000)	(10,000)	-	0.0%
334804 - HYDRANT CHARGES	-	(778)	-	(200)	(200)	200	0.0%
334805 - METER RENTAL	(4,045)	(3,030)	(2,500)	(3,500)	(3,000)	500	20.0%
35 - Fines & Forfeitures	(80,293)	(116,917)	(100,000)	(100,000)	(100,000)	-	0.0%
335107 - WATER PENALTIES	(80,293)	(116,917)	(100,000)	(100,000)	(100,000)	-	0.0%
36 - Invests & Contribs	(15,124)	(6,805)	(10,000)	(70,000)	(70,000)	60,000	0.0%
336101 - INTEREST INCOME	(2,381)	(6,805)	(10,000)	(70,000)	(70,000)	60,000	600.0%
336102 - INTEREST ON INVESTMENTS	(12,743)	-	-	-	-	-	0.0%
39 - Other Sources	37,970	(168,142)	-	(8,000)	(8,000)	8,000	0.0%
339117 - FLEET SERVICES FUND	-	(158,407)	-	-	-	-	0.0%
339202 - SALE OF FIXED ASSETS	46,318	-	-	-	-	-	0.0%
339602 - REIMBURSE DAMAGE TO VLG PROP	(3)	(2,708)	-	(8,000)	(8,000)	8,000	0.0%
339603 - WORK COMP REIMBURSEMENTS	(8,345)	(7,027)	-	-	-	-	0.0%
Expense	(3,831,698)	8,530,520	7,211,940	7,152,101	7,685,741	473,802	0.0%
22100000 - Water & Sewer Operating Fund	1,102	(7,439)	-	-	-	-	0.0%
41 - Salaries & Wages	1,102	(7,439)	-	-	-	-	0.0%
411017 - COMPENSATED ABSENCES EXP	1,102	(7,439)	-	-	-	-	0.0%
22175500 - W&SPublicWorks	(3,832,800)	8,537,959	7,211,940	7,152,101	7,685,741	473,802	0.0%
41 - Salaries & Wages	1,054,014	1,057,989	1,190,271	1,185,171	1,287,689	97,418	39.3%
411001 - SALARIES-REGULAR	892,931	895,882	1,001,471	1,001,471	1,080,039	78,568	7.8%
411002 - SALARIES-PART TIME	58,876	70,256	60,000	60,000	78,850	18,850	31.4%
411005 - SALARIES-SICK LV BUYBACK	2,037	310	3,000	-	3,000	-	0.0%
411008 - LONGEVITY	4,280	3,880	5,800	3,700	5,800	-	0.0%
413001 - OVERTIME	95,891	87,661	120,000	120,000	120,000	-	0.0%
42 - Employee Benefits	247,105	749,307	462,460	472,351	458,191	(4,269)	0.0%
421001 - MEDICAL INSURANCE	292,881	309,480	-	-	-	-	0.0%
421002 - DENTAL INSURANCE	3,225	2,935	-	-	-	-	0.0%
421003 - LIFE INSURANCE	1,414	1,351	-	-	-	-	0.0%
421005 - MEDICAL INSURANCE - IBNR	317	-	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	64,275	65,861	71,290	71,290	78,670	7,380	10.4%
422002 - MEDICARE	15,110	15,468	16,760	16,760	18,400	1,640	9.8%
423001 - IL MUNIC RETIREMENT FUND	123,096	114,385	127,820	127,820	114,200	(13,620)	-10.7%
423101 - IMRF EXPENSE - NPO	0	(295,163)	-	-	-	-	0.0%
423102 - OPEB EXPENSE	(531,668)	276,355	-	-	-	-	0.0%
424001 - TUITION REIMBURSEMENT	9,113	8,100	7,300	10,000	-	(7,300)	-100.0%
426001 - WORKERS COMP INSURANCE	256,827	236,230	224,419	227,995	228,000	3,581	1.6%
429001 - WELLNESS PROGRAM	180	-	-	140	400	400	0.0%
429002 - EMPLOYEE AWARDS/RECOG	494	174	200	200	250	50	25.0%
429003 - EMPLOYEE ASSISTANCE	291	275	-	-	-	-	0.0%
429004 - CLOTHING ALLOWANCE	4,073	5,000	6,300	4,751	6,900	600	9.5%
429005 - UNIFORM ALLOWANCE	-	-	30	30	30	-	0.0%
429007 - UNIFORM SERVICE	4,144	4,852	4,500	6,450	5,500	1,000	22.2%
429011 - AUTO ALLOWANCE	2,123	2,400	2,400	2,400	2,400	-	0.0%
429012 - COMMUTING BENEFIT	80	80	140	120	140	-	0.0%
429013 - MEDICAL EXPENSE	988	1,435	1,000	4,200	3,000	2,000	200.0%
429014 - CDL REIMBURSEMENT	142	89	301	195	301	-	0.0%
43 - Prof & Tech Services	12,980	8,945	18,500	19,000	18,600	100	0.0%
433001 - GENERAL LEGAL SERVICE	-	-	1,500	1,500	1,500	-	0.0%
433004 - LABOR ATTORNEY	58	276	2,500	2,500	2,500	-	0.0%
433005 - AUDIT FEES	12,120	6,750	13,000	13,000	13,000	-	0.0%
433010 - CONSULTING SERVICES	-	-	-	-	-	-	0.0%
433018 - PERSONNEL TESTING	-	852	500	500	500	-	0.0%
433019 - CDL SCREENING	803	1,067	1,000	1,500	1,100	100	10.0%
44 - Contractual Services	3,580,295	3,172,282	2,890,804	2,812,750	3,064,653	173,849	0.0%
441001 - JULIE SERVICE	6,166	7,075	7,010	6,650	7,010	-	0.0%
441102 - METER TESTING	10,883	13,893	20,000	20,000	30,000	10,000	50.0%
441104 - WASTE REMOVAL	915	7,180	7,750	7,750	7,750	-	0.0%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget	FY24 Budget
						vs FY23 Budget (\$)	vs FY23 Budget (%)
441105 - NORTH SHORE SANITARY DIST	191	410	500	500	500	-	0.0%
441107 - WATER TOWER MAINT.	485,984	488,810	220,255	220,255	222,130	1,875	0.9%
441108 - WATER PURCHASE CLCJAWA	2,751,371	2,378,230	2,193,000	2,100,000	2,150,000	(43,000)	-2.0%
442301 - CUSTODIAL SERVICE	7,622	4,461	4,772	4,772	5,250	478	10.0%
443001 - CLOUD & NETWORK SERVICES	13,448	15,106	38,609	35,433	47,995	9,386	24.3%
443004 - COMPUTER HARDWARE MAINT	5,344	5,866	6,300	7,307	9,760	3,460	54.9%
443005 - COMP SOFTWARE MAINTENANCE	60,134	58,038	61,530	61,767	64,813	3,283	5.3%
443006 - TELECOM MAINTENANCE	1,409	995	1,590	116	1,995	405	25.5%
443007 - EQUIPMENT MAINTENANCE	15,972	19,502	16,300	16,300	27,050	10,750	66.0%
443008 - BUILDING MAINTENANCE	22,927	56,969	28,788	30,000	35,000	6,212	21.6%
443010 - AUTO & TRUCK MAINT	-	710	-	-	-	-	0.0%
443017 - LANDSCAPE MAINTENANCE	1,490	2,003	2,000	2,000	2,000	-	0.0%
443020 - PUMPING-MAINTENANCE	127,036	42,713	142,500	160,000	202,500	60,000	42.1%
443021 - SERVICES-MAINTENANCE	4,926	3,817	6,000	6,000	6,000	-	0.0%
443022 - HYDRANT & VALVE-MAINT	31,130	26,338	65,000	65,000	72,000	7,000	10.8%
443023 - MANHOLE-MAINTENANCE	-	925	2,000	2,000	2,000	-	0.0%
443025 - MISCELLANEOUS-MAINTENANC	2,369	1,530	2,000	2,000	2,000	-	0.0%
443026 - MAINS-MAINTENANCE	28,265	28,683	38,000	38,000	142,000	104,000	273.7%
443034 - SCADA MAINTENANCE	2,485	7,473	24,000	24,000	24,000	-	0.0%
444201 - EQUIPMENT RENTAL	-	797	2,000	2,000	2,000	-	0.0%
444202 - OFFICE MACHINE RENTAL	229	760	900	900	900	-	0.0%
45 - Other Cont. Services	175,693	221,179	206,321	215,966	232,261	25,940	0.0%
450003 - PRINTING & PUBLISHING SERVICES	8,745	9,242	12,600	12,600	13,605	1,005	8.0%
450013 - SERVICE CHARGE	4,006	4,073	4,177	4,177	4,177	-	0.0%
450017 - BANK CHARGES	70,783	103,117	100,000	100,000	100,000	-	0.0%
450020 - PROPERTY LIEN FEES	(63)	443	-	89	-	-	0.0%
452001 - LIABILITY INSURANCE	14,594	13,430	12,759	12,962	12,965	206	1.6%
452002 - AUTO INSURANCE	29,981	27,580	26,201	26,619	26,625	424	1.6%
452003 - PROPERTY INSURANCE	21,444	19,730	18,745	19,044	19,050	305	1.6%
452005 - INSURANCE DEDUCTIBLE	-	8,667	1,000	5,000	5,000	4,000	400.0%
452007 - DAMAGE TO VILLAGE PROPERTY	-	-	-	-	8,000	8,000	0.0%
453004 - TELEPHONE SERVICE	9,054	9,269	8,000	8,000	8,000	-	0.0%
453006 - MOBILE PHONE	4,066	4,076	4,000	4,000	5,800	1,800	45.0%
453010 - MOBILE DATA SERVICE	7,819	6,532	1,680	7,000	7,500	5,820	346.4%
458001 - TRAINING & SCHOOLS	2,614	7,641	8,725	8,725	12,075	3,350	38.4%
458002 - MEETING AND CONVENTION	-	4,148	4,635	3,500	4,935	300	6.5%
458003 - DUES & SUBSCRIPTIONS	1,717	2,018	2,454	2,000	2,454	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	43	1,214	770	1,675	1,500	730	94.8%
458005 - INFO SYSTEMS TRAINING	892	-	575	575	575	-	0.0%
46 - Supplies	238,382	629,498	628,355	631,635	830,725	202,370	0.0%
461001 - OFFICE SUPPLIES	597	1,169	2,000	2,000	2,000	-	0.0%
461003 - COMPUTER SUPPLIES	207	167	300	300	300	-	0.0%
461005 - POSTAGE	42,662	43,203	44,000	44,000	44,000	-	0.0%
461006 - CHEMICALS	9	1,546	2,600	2,300	2,600	-	0.0%
461007 - REFERENCE MATERIALS	-	-	500	500	500	-	0.0%
461008 - MISC OTHER SUPPLIES	70	11	305	450	750	445	145.9%
461011 - JULIE SUPPLIES	2,236	1,189	2,500	3,000	3,400	900	36.0%
461012 - SMALL TOOLS	2,691	1,418	3,500	3,500	3,500	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	619	803	800	800	1,000	200	25.0%
461014 - SAFETY SUPPLIES	4,954	6,288	8,200	8,200	15,200	7,000	85.4%
461016 - WATER METERS	7,009	7,007	7,000	7,000	7,000	-	0.0%
461017 - METERS-REPLACEMENT PGRM	51,981	52,216	50,000	50,000	67,000	17,000	34.0%
461018 - METER PARTS	600	1,349	2,000	2,000	2,000	-	0.0%
461020 - WATER SAMPLING	10,866	10,304	17,000	17,000	17,000	-	0.0%
461025 - AGG MATERIAL	15,638	16,975	15,000	15,000	15,000	-	0.0%
462101 - NATURAL GAS	12,368	15,396	14,000	14,000	14,000	-	0.0%
462202 - ELECTRIC PUMP/LFT STATION	97,806	93,232	100,000	100,000	100,000	-	0.0%
462601 - FUEL	-	119	-	-	-	-	0.0%
465001 - MISC OTHER CAPITAL ITEMS	(20,119)	374,929	350,000	354,000	521,000	171,000	48.9%
465003 - OFFICE FURNITURE	769	298	2,800	2,000	2,800	-	0.0%
465004 - COMPUTER HARDWARE	5,184	1,880	3,850	3,635	10,875	7,025	182.5%
465005 - COMPUTER SOFTWARE	2,235	-	2,000	1,950	800	(1,200)	-60.0%
47 - Capital	(232,794)	1,615,094	-	-	-	-	0.0%
470102 - FA CAPITALIZED - INFRASTRUCTUR	(1,651,535)	-	-	-	-	-	0.0%
472001 - DEPRECIATION-INFRASTRUCTURE	1,418,741	1,615,094	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget vs FY23 Budget (\$)	FY24 Budget vs FY23 Budget (%)
48 - Debt Service	155,994	129,085	564,249	564,249	564,248	(1)	0.0%
481015 - IEPA SRF LOAN - PRINCIPAL	-	0	229,583	229,583	233,826	4,243	1.8%
481016 - IEPA SRF LOAN - ADD PRINCIPAL	-	-	250,000	250,000	250,000	-	0.0%
481115 - IEPA SRF LOAN - INTEREST	43,420	129,085	84,666	84,666	80,422	(4,244)	-5.0%
481116 - IEPA LOAN CAPITALIZED INT	112,574	-	-	-	-	-	0.0%
49 - Other Financing Uses	(9,064,470)	954,580	1,250,980	1,250,980	1,229,375	(21,605)	0.0%
491008 - ADMINISTRATION FEES	695,950	715,000	736,450	736,450	773,275	36,825	5.0%
493011 - WATER & SEWER CAPITAL FUND	(10,000,000)	-	-	-	-	-	0.0%
493031 - TRANSFER TO FLEET SERVICES	239,580	239,580	281,230	281,230	186,900	(94,330)	-33.5%
493033 - TRANSFER TO HEALTH INSURANCE	-	-	233,300	233,300	269,200	35,900	15.4%
223 - Water & Sewer Capital Fund	11,439,772	1,836,694	5,178,500	3,561,000	4,702,500	(596,000)	0.0%
Revenue	9,875,203	(95,505)	(110,000)	(50,000)	(50,000)	(60,000)	0.0%
22375500 - W&SCapitalPublicWorks	9,875,203	(95,505)	(110,000)	(50,000)	(50,000)	(60,000)	0.0%
32 - Licenses & Permits	(78,479)	(95,505)	(110,000)	(50,000)	(50,000)	(60,000)	-150.0%
332216 - CONNECTION FEES	(73,379)	(79,105)	(100,000)	(50,000)	(50,000)	(50,000)	-50.0%
332221 - FRONTAGE FEES	(5,100)	(16,400)	(10,000)	-	-	(10,000)	-100.0%
39 - Other Sources	9,953,682	-	-	-	-	-	0.0%
336412 - TRANS OPERATING-RESERVE	(46,318)	-	-	-	-	-	0.0%
339110 - WATER & SEWER OPERATING FUND	10,000,000	-	-	-	-	-	0.0%
Expense	1,564,569	1,932,199	5,288,500	3,611,000	4,752,500	(536,000)	0.0%
22375500 - W&SCapitalPublicWorks	1,564,569	1,932,199	5,288,500	3,611,000	4,752,500	(536,000)	0.0%
47 - Capital	1,316,863	1,777,199	4,397,500	2,720,000	4,175,000	(222,500)	0.0%
472002 - INTERGOV COST SHARING	-	-	870,000	-	870,000	-	0.0%
472003 - UTILITY IMPROVEMENT	1,029,124	1,584,232	2,930,000	2,455,000	2,450,000	(480,000)	-16.4%
472004 - ENGINEERING STUDIES	28,400	31,343	60,000	60,000	40,000	(20,000)	-33.3%
472005 - SANITARY SEWER REPAIR	-	-	-	-	80,000	80,000	0.0%
472012 - KNOWLES RD. WATER TOWER	150,200	-	-	-	-	-	0.0%
473003 - BUILDING IMPROVEMENTS	106,259	125,290	70,000	70,000	205,000	135,000	192.9%
473006 - SECURITY IMPROVEMENTS	-	-	7,500	5,000	5,000	(2,500)	-33.3%
475004 - ENTERPRISE EQUIP&APPS	-	31,022	-	-	-	-	0.0%
475012 - SOFTWARE REPLACEMENT	-	-	-	-	-	-	0.0%
475022 - SCADA SYSTEM	2,880	1,000	225,000	35,000	200,000	(25,000)	-11.1%
475024 - NETWORK EQUIPMENT/APPLICATIONS	-	4,313	22,500	22,500	22,500	-	0.0%
475025 - CYBER SECURITY EQUIP/APPS	-	-	-	20,000	45,000	45,000	0.0%
475027 - VIRTUALIZATION & STORAGE	-	-	32,500	32,500	37,500	5,000	15.4%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	180,000	20,000	220,000	40,000	22.2%
475202 - VEHICLES	-	-	-	-	-	-	0.0%
49 - Other Financing Uses	247,706	155,000	891,000	891,000	577,500	(313,500)	-35.2%
493031 - TRANSFER TO FLEET SERVICES	247,706	155,000	891,000	891,000	577,500	(313,500)	-35.2%
231 - Health Insurance Fund	-	-	-	92,232	-	2,114,800	0.0%
Revenue	-	-	(4,323,100)	(5,078,100)	(5,380,500)	1,057,400	0.0%
23110100 - HealthAdministration	-	-	(154,270)	(154,270)	(136,100)	(18,170)	-11.8%
39 - Other Sources	-	-	(154,270)	(154,270)	(136,100)	(18,170)	-11.8%
339101 - GENERAL FUND	-	-	(154,270)	(154,270)	(136,100)	(18,170)	-11.8%
23110150 - HealthAdminHR	-	-	-	(755,000)	(817,400)	817,400	0.0%
34 - Charges for Services	-	-	-	(755,000)	(817,400)	817,400	0.0%
334501 - EE PORTION INSURANCE PREMIUMS	-	-	-	(755,000)	(817,400)	817,400	0.0%
23110200 - HealthAdminInfoSys	-	-	(109,510)	(109,510)	(115,100)	5,590	5.1%
39 - Other Sources	-	-	(109,510)	(109,510)	(115,100)	5,590	5.1%
339101 - GENERAL FUND	-	-	(109,510)	(109,510)	(115,100)	5,590	5.1%
23120100 - HealthCDPlanBuild	-	-	(161,890)	(161,890)	(190,200)	28,310	17.5%
39 - Other Sources	-	-	(161,890)	(161,890)	(190,200)	28,310	17.5%
339101 - GENERAL FUND	-	-	(161,890)	(161,890)	(190,200)	28,310	17.5%
23120200 - HealthCDEngineering	-	-	(123,800)	(123,800)	(110,100)	(13,700)	-11.1%
39 - Other Sources	-	-	(123,800)	(123,800)	(110,100)	(13,700)	-11.1%
339101 - GENERAL FUND	-	-	(123,800)	(123,800)	(110,100)	(13,700)	-11.1%
23140100 - HealthPDAdministration	-	-	(1,523,520)	(1,523,520)	(1,661,000)	137,480	9.0%
39 - Other Sources	-	-	(1,523,520)	(1,523,520)	(1,661,000)	137,480	9.0%
339101 - GENERAL FUND	-	-	(1,523,520)	(1,523,520)	(1,661,000)	137,480	9.0%
23140200 - HealthPDCommunications	-	-	(457,070)	(457,070)	(460,300)	3,230	0.7%
39 - Other Sources	-	-	(457,070)	(457,070)	(460,300)	3,230	0.7%
339101 - GENERAL FUND	-	-	(457,070)	(457,070)	(460,300)	3,230	0.7%
23150100 - HealthFDAdministration	-	-	(1,199,790)	(1,199,790)	(1,240,800)	41,010	3.4%
39 - Other Sources	-	-	(1,199,790)	(1,199,790)	(1,240,800)	41,010	3.4%
339101 - GENERAL FUND	-	-	(1,199,790)	(1,199,790)	(1,240,800)	41,010	3.4%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget vs FY23 Budget (\$)	FY24 Budget vs FY23 Budget (%)
23175100 - HealthPWAdministration	-	-	(283,770)	(283,770)	(300,200)	16,430	5.8%
39 - Other Sources	-	-	(283,770)	(283,770)	(300,200)	16,430	5.8%
339101 - GENERAL FUND	-	-	(283,770)	(283,770)	(300,200)	16,430	5.8%
23175200 - HealthPWVehMaint	-	-	(76,180)	(76,180)	(80,100)	3,920	5.1%
39 - Other Sources	-	-	(76,180)	(76,180)	(80,100)	3,920	5.1%
339117 - FLEET SERVICES FUND	-	-	(76,180)	(76,180)	(80,100)	3,920	5.1%
23175500 - HealthPWWaterSewer	-	-	(233,300)	(233,300)	(269,200)	35,900	15.4%
39 - Other Sources	-	-	(233,300)	(233,300)	(269,200)	35,900	15.4%
339110 - WATER & SEWER OPERATING FUND	-	-	(233,300)	(233,300)	(269,200)	35,900	15.4%
Expense	-	-	4,323,100	5,170,332	5,380,500	1,057,400	0.0%
23110150 - HealthAdminHR	-	-	4,323,100	5,170,332	5,380,500	1,057,400	0.0%
42 - Employee Benefits	-	-	4,323,100	5,160,500	5,370,500	1,047,400	37.7%
421001 - MEDICAL INSURANCE	-	-	4,002,600	4,810,000	5,020,000	1,017,400	25.4%
421002 - DENTAL INSURANCE	-	-	245,000	275,000	275,000	30,000	12.2%
421003 - LIFE INSURANCE	-	-	45,000	45,000	45,000	-	0.0%
429001 - WELLNESS PROGRAM	-	-	25,000	25,000	25,000	-	0.0%
429003 - EMPLOYEE ASSISTANCE	-	-	5,500	5,500	5,500	-	0.0%
43 - Prof & Tech Services	-	-	-	9,832	10,000	10,000	0.0%
433010 - CONSULTING SERVICES	-	-	-	9,832	10,000	10,000	0.0%
233 - Fleet Services Fund	(692,389)	420,027	(2,038)	87,484	(86,465)	(907,007)	0.0%
Revenue	(2,300,343)	(1,589,382)	(3,641,190)	(3,641,190)	(3,229,900)	(411,290)	0.0%
23320100 - FleetCDPlanBuild	(23,190)	(18,510)	(27,230)	(27,230)	(23,400)	(3,830)	-14.1%
39 - Other Sources	(23,190)	(18,510)	(27,230)	(27,230)	(23,400)	(3,830)	-14.1%
339101 - GENERAL FUND	(23,190)	(18,510)	(27,230)	(27,230)	(23,400)	(3,830)	-14.1%
23320200 - FleetCDEngineering	(45,540)	(36,350)	(53,460)	(53,460)	(24,900)	(28,560)	-53.4%
39 - Other Sources	(45,540)	(36,350)	(53,460)	(53,460)	(24,900)	(28,560)	-53.4%
339101 - GENERAL FUND	(45,540)	(36,350)	(53,460)	(53,460)	(24,900)	(28,560)	-53.4%
23340100 - FleetPDAdministration	(437,690)	(349,320)	(513,770)	(513,770)	(518,800)	5,030	1.0%
39 - Other Sources	(437,690)	(349,320)	(513,770)	(513,770)	(518,800)	5,030	1.0%
339101 - GENERAL FUND	(437,690)	(349,320)	(513,770)	(513,770)	(518,800)	5,030	1.0%
23350100 - FleetFDAdministration	(50,260)	(40,120)	(59,000)	(59,000)	(74,200)	15,200	25.8%
39 - Other Sources	(50,260)	(40,120)	(59,000)	(59,000)	(74,200)	15,200	25.8%
339101 - GENERAL FUND	(50,260)	(40,120)	(59,000)	(59,000)	(74,200)	15,200	25.8%
23375100 - FleetPWAdministration	(433,880)	(346,280)	(509,300)	(509,300)	(628,700)	119,400	23.4%
39 - Other Sources	(433,880)	(346,280)	(509,300)	(509,300)	(628,700)	119,400	23.4%
339101 - GENERAL FUND	(433,880)	(346,280)	(509,300)	(509,300)	(628,700)	119,400	23.4%
23375200 - FleetPWVehMaint	(1,070,203)	(559,222)	(2,197,200)	(2,197,200)	(1,773,000)	(424,200)	0.0%
34 - Charges for Services	(5,827)	(23,722)	(30,000)	(30,000)	(295,000)	265,000	0.0%
334117 - FUEL SURCHARGE	(5,827)	(23,722)	(30,000)	(30,000)	(30,000)	-	0.0%
334118 - FUEL SALES - EXTERNAL	-	-	-	-	(265,000)	265,000	0.0%
39 - Other Sources	(1,064,376)	(535,500)	(2,167,200)	(2,167,200)	(1,478,000)	(689,200)	-64.6%
339106 - CAPITAL IMPROVEMENT FUND	(816,671)	(380,500)	(1,276,200)	(1,276,200)	(900,500)	(375,700)	-29.4%
339111 - WATER & SEWER CAPITAL FUND	(247,706)	(155,000)	(891,000)	(891,000)	(577,500)	(313,500)	-35.2%
23375500 - FleetW&SAdmin	(239,580)	(239,580)	(281,230)	(281,230)	(186,900)	(94,330)	-33.5%
39 - Other Sources	(239,580)	(239,580)	(281,230)	(281,230)	(186,900)	(94,330)	-33.5%
339110 - WATER & SEWER OPERATING FUND	(239,580)	(239,580)	(281,230)	(281,230)	(186,900)	(94,330)	-33.5%
Expense	1,607,954	2,009,409	3,639,152	3,728,674	3,143,435	(495,717)	0.0%
23340100 - FleetPDAdministration	255,342	218,977	480,200	385,200	332,000	(148,200)	-113.8%
47 - Capital	255,342	218,977	480,200	385,200	332,000	(148,200)	-113.8%
475103 - HEAVY EQUIPMENT	-	-	95,000	-	-	(95,000)	-100.0%
475202 - VEHICLES	255,342	218,977	385,200	385,200	332,000	(53,200)	-13.8%
23375100 - FleetPWAdministration	174,694	158,406	843,500	843,500	532,500	(311,000)	-76.3%
47 - Capital	174,694	158,406	843,500	843,500	532,500	(311,000)	-76.3%
475103 - HEAVY EQUIPMENT	-	6,903	311,500	311,500	177,500	(134,000)	-43.0%
475202 - VEHICLES	174,694	151,504	532,000	532,000	355,000	(177,000)	-33.3%
23375200 - FleetPWVehMaint	1,109,618	1,473,620	1,471,952	1,656,474	1,746,435	274,483	0.0%
41 - Salaries & Wages	374,523	396,975	423,640	424,036	433,800	10,160	21.5%
411001 - SALARIES-REGULAR	340,598	372,876	395,240	395,240	405,000	9,760	2.5%
411005 - SALARIES-SICK LV BUYBACK	1,970	2,038	2,100	2,496	2,500	400	19.0%
411008 - LONGEVITY	1,200	1,300	1,300	1,300	1,300	-	0.0%
413001 - OVERTIME	30,756	20,761	25,000	25,000	25,000	-	0.0%
42 - Employee Benefits	196,416	211,149	98,472	97,782	95,683	(2,789)	0.0%
421001 - MEDICAL INSURANCE	100,210	113,303	-	-	-	-	0.0%
421003 - LIFE INSURANCE	528	553	-	-	515	515	0.0%
422001 - SOCIAL SECURITY	22,713	25,038	25,090	25,090	26,900	1,810	7.2%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget vs FY23 Budget (\$)	FY24 Budget vs FY23 Budget (%)
422002 - MEDICARE	5,312	5,856	5,870	5,870	6,290	420	7.2%
423001 - IL MUNIC RETIREMENT FUND	(122,255)	43,806	44,650	44,650	39,050	(5,600)	-12.5%
423101 - IMRF EXPENSE - NPO	165,252	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	18,763	17,260	16,397	16,658	16,660	263	1.6%
429001 - WELLNESS PROGRAM	60	390	-	35	150	150	0.0%
429002 - EMPLOYEE AWARDS/RECOG	220	174	200	200	250	50	25.0%
429003 - EMPLOYEE ASSISTANCE	94	94	100	100	103	3	3.0%
429004 - CLOTHING ALLOWANCE	1,700	2,000	2,000	2,163	2,200	200	10.0%
429007 - UNIFORM SERVICE	3,423	2,489	4,000	2,600	3,000	(1,000)	-25.0%
429013 - MEDICAL EXPENSE	396	126	100	350	500	400	400.0%
429014 - CDL REIMBURSEMENT	-	61	65	66	65	-	0.0%
43 - Prof & Tech Services	321	332	280	367	370	90	32.1%
433019 - CDL SCREENING	321	332	280	367	370	90	32.1%
44 - Contractual Services	134,061	176,097	187,895	226,460	276,972	89,077	431.1%
442101 - TIRE DISPOSAL	597	472	550	550	550	-	0.0%
442301 - CUSTODIAL SERVICE	7,620	4,460	5,000	5,000	5,250	250	5.0%
443001 - CLOUD & NETWORK SERVICES	694	1,392	3,290	3,082	4,070	780	23.7%
443004 - COMPUTER HARDWARE MAINT	2,318	1,812	2,800	2,893	2,800	-	0.0%
443005 - COMP SOFTWARE MAINTENANCE	4,612	4,507	4,515	4,411	4,550	35	0.8%
443006 - TELECOM MAINTENANCE	536	263	535	519	647	112	20.9%
443007 - EQUIPMENT MAINTENANCE	13,311	5,031	7,350	5,350	7,350	-	0.0%
443008 - BUILDING MAINTENANCE	12,477	19,098	10,605	10,605	30,000	19,395	182.9%
443010 - AUTO & TRUCK MAINT	89,908	129,767	148,500	180,000	210,000	61,500	41.4%
443032 - FUEL FACILITY MAINTENANCE	1,929	9,181	4,550	13,850	11,550	7,000	153.8%
444202 - OFFICE MACHINE RENTAL	60	114	200	200	205	5	2.5%
45 - Other Cont. Services	24,870	26,799	37,385	44,082	44,800	7,415	0.0%
450003 - PRINTING & PUBLISHING SERVICES	102	292	340	340	365	25	7.4%
452001 - LIABILITY INSURANCE	17,689	21,742	25,655	29,822	29,825	4,170	16.3%
452005 - INSURANCE DEDUCTIBLE	3,714	(1,380)	-	-	-	-	0.0%
453006 - MOBILE PHONE	2,203	2,316	3,000	3,000	3,000	-	0.0%
458001 - TRAINING & SCHOOLS	1,043	2,972	7,400	8,500	9,000	1,600	21.6%
458003 - DUES & SUBSCRIPTIONS	54	195	40	70	60	20	50.0%
458004 - CAR EXPENSE/MILEAGE REIMB	-	297	600	2,000	2,200	1,600	266.7%
458005 - INFO SYSTEMS TRAINING	65	364	350	350	350	-	0.0%
46 - Supplies	379,426	503,863	648,100	787,568	805,860	157,760	0.0%
461001 - OFFICE SUPPLIES	308	354	500	530	500	-	0.0%
461005 - POSTAGE	11	1,181	-	-	-	-	0.0%
461008 - MISC OTHER SUPPLIES	-	-	-	100	500	500	0.0%
461012 - SMALL TOOLS	992	1,491	6,000	6,000	6,000	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	500	503	500	500	750	250	50.0%
461014 - SAFETY SUPPLIES	1,132	1,588	2,100	2,100	2,500	400	19.0%
461031 - INTERNAL PARTS	149,163	172,041	170,500	170,500	180,000	9,500	5.6%
461032 - WELDING SUPPLIES	1,198	2,077	3,000	3,000	3,000	-	0.0%
462601 - FUEL	151,377	215,955	346,000	450,000	450,000	104,000	30.1%
462602 - DIESEL FUEL	74,344	103,422	113,000	150,000	150,000	37,000	32.7%
465004 - COMPUTER HARDWARE	400	-	6,000	4,338	12,450	6,450	107.5%
465005 - COMPUTER SOFTWARE	-	5,250	500	500	160	(340)	-68.0%
47 - Capital	-	-	-	-	8,850	8,850	0.0%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	-	-	8,850	8,850	0.0%
49 - Other Financing Uses	-	158,407	76,180	76,180	80,100	3,920	0.0%
493022 - TRANSFER TO W/S CAPITAL	-	158,407	-	-	-	-	0.0%
493033 - TRANSFER TO HEALTH INSURANCE	-	-	76,180	76,180	80,100	3,920	5.1%
23375500 - FleetW&SAdmin	68,300	158,406	843,500	843,500	532,500	(311,000)	-76.3%
47 - Capital	68,300	158,406	843,500	843,500	532,500	(311,000)	-76.3%
475103 - HEAVY EQUIPMENT	-	6,903	311,500	311,500	177,500	(134,000)	-43.0%
475202 - VEHICLES	68,300	151,504	532,000	532,000	355,000	(177,000)	-33.3%
307 - Police Pension Fund	(19,493,955)	6,039,703	(4,428,742)	(4,428,742)	(4,195,668)	834,926	0.0%
Revenue	(22,709,189)	2,132,244	(8,158,742)	(8,158,742)	(8,459,668)	300,926	0.0%
30740400 - PolicePension	(22,709,189)	2,132,244	(8,158,742)	(8,158,742)	(8,459,668)	300,926	0.0%
36 - Invests & Contribs	(22,709,177)	2,132,244	(8,158,742)	(8,158,742)	(8,459,668)	300,926	0.0%
336101 - INTEREST INCOME	(2,027,864)	(539,925)	-	-	-	-	0.0%
336104 - FIXED INCOME	-	-	(535,000)	(535,000)	(750,000)	215,000	40.2%
336105 - EQUITY INCOME	(17,520,057)	6,101,490	(4,193,000)	(4,193,000)	(4,000,000)	(193,000)	-4.6%
336404 - EMPLOYEE CONTRIB	(762,877)	(875,201)	(800,000)	(800,000)	(1,000,000)	200,000	25.0%
336406 - VILLAGE CONTRIB 41-240-00	(2,398,379)	(2,554,119)	(2,630,742)	(2,630,742)	(2,709,668)	78,926	3.0%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget vs FY23 Budget (\$)	FY24 Budget vs FY23 Budget (%)
39 - Other Sources	(12)	-	-	-	-	-	0.0%
339501 - Misc. Income	(12)	-	-	-	-	-	0.0%
Expense	3,215,233	3,907,459	3,730,000	3,730,000	4,264,000	534,000	0.0%
30740400 - PolicePension	3,215,233	3,907,459	3,730,000	3,730,000	4,264,000	534,000	0.0%
41 - Salaries & Wages	2,919,165	3,526,686	3,433,000	3,433,000	4,030,000	597,000	0.0%
411010 - SERVICE PENSIONS 51-020	2,459,184	2,764,284	2,950,000	2,950,000	3,500,000	550,000	18.6%
411011 - NONDUTY DISAB PEN 51-030	36,439	36,439	38,000	38,000	50,000	12,000	31.6%
411012 - DUTY DISAB PEN 51-040	346,564	360,368	365,000	365,000	400,000	35,000	9.6%
411013 - SURV SPOUSE PEN 51-060	76,978	76,978	80,000	80,000	80,000	-	0.0%
411014 - REFUND OF CONTRIB 51-100	-	288,617	-	-	-	-	0.0%
42 - Employee Benefits	-	5,700	15,000	15,000	20,000	5,000	33.3%
429013 - MEDICAL EXPENSE	-	5,700	15,000	15,000	20,000	5,000	33.3%
43 - Prof & Tech Services	271,760	340,251	245,000	245,000	175,000	(70,000)	0.0%
433001 - GENERAL LEGAL SERVICE	3,884	11,396	10,000	10,000	10,000	-	0.0%
433005 - AUDIT FEES	-	1,495	-	-	-	-	0.0%
433006 - FINANCIAL SERVICES	255,836	314,955	200,000	200,000	150,000	(50,000)	-25.0%
433022 - ACCOUNTING SERVICES 52-170-03	12,040	12,405	35,000	35,000	15,000	(20,000)	-57.1%
45 - Other Cont. Services	24,308	34,822	36,000	36,000	38,000	2,000	25.0%
450004 - MISC SERVICES	13,200	23,076	15,000	15,000	15,000	-	0.0%
450017 - BANK CHARGES	-	207	7,000	7,000	7,000	-	0.0%
450029 - PENSION FILE FEE52-290-34	8,000	8,000	8,000	8,000	10,000	2,000	25.0%
458002 - MEETING AND CONVENTION	2,313	2,744	5,000	5,000	5,000	-	0.0%
458003 - DUES & SUBSCRIPTIONS	795	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%
308 - Fire Pension Fund	(12,184,392)	2,295,085	(2,332,885)	(2,332,885)	(3,575,538)	1,987,453	0.0%
Revenue	(14,249,651)	201,546	(4,777,735)	(4,777,735)	(6,392,788)	1,615,053	0.0%
30800000 - Fire Pension Fund	445,465	-	-	-	-	-	0.0%
36 - Invests & Contribs	445,465	-	-	-	-	-	0.0%
336106 - FIXED INCOME	445,465	-	-	-	-	-	0.0%
30850400 - FirePension	(14,695,116)	201,546	(4,777,735)	(4,777,735)	(6,392,788)	1,615,053	111.5%
36 - Invests & Contribs	(14,695,116)	201,546	(4,777,735)	(4,777,735)	(6,392,788)	1,615,053	111.5%
336101 - INTEREST INCOME	(1,154,533)	(707,103)	(500,000)	(500,000)	(500,000)	-	0.0%
336105 - EQUITY INCOME	(10,952,006)	3,628,593	(1,500,000)	(1,500,000)	(3,000,000)	1,500,000	100.0%
336405 - FIRE PENSION EE CONTRIBUTION	(621,923)	(609,262)	(576,000)	(576,000)	(625,000)	49,000	8.5%
336406 - VILLAGE CONTRIB 41-240-00	(1,966,654)	(2,110,682)	(2,201,735)	(2,201,735)	(2,267,788)	66,053	3.0%
Expense	2,065,259	2,093,539	2,444,850	2,444,850	2,817,250	372,400	0.0%
30850400 - FirePension	2,065,259	2,093,539	2,444,850	2,444,850	2,817,250	372,400	0.0%
41 - Salaries & Wages	1,933,779	2,002,353	2,295,000	2,295,000	2,680,000	385,000	0.0%
411010 - SERVICE PENSIONS 51-020	1,449,730	1,555,971	1,800,000	1,800,000	2,200,000	400,000	22.2%
411012 - DUTY DISAB PEN 51-040	318,040	319,364	340,000	340,000	350,000	10,000	2.9%
411013 - SURV SPOUSE PEN 51-060	116,722	127,019	155,000	155,000	130,000	(25,000)	-16.1%
411014 - REFUND OF CONTRIB 51-100	49,287	-	-	-	-	-	0.0%
42 - Employee Benefits	1,250	1,250	1,250	1,250	1,250	-	0.0%
429013 - MEDICAL EXPENSE	1,250	1,250	1,250	1,250	1,250	-	0.0%
43 - Prof & Tech Services	112,677	63,664	126,100	126,100	113,500	(12,600)	-21.2%
433001 - GENERAL LEGAL SERVICE	-	-	10,000	10,000	10,000	-	0.0%
433006 - FINANCIAL SERVICES	101,217	49,839	85,000	85,000	75,000	(10,000)	-11.8%
433021 - ACTUARIAL SERVICES	-	1,495	3,500	3,500	3,500	-	0.0%
433022 - ACCOUNTING SERVICES 52-170-03	11,460	12,330	27,600	27,600	25,000	(2,600)	-9.4%
45 - Other Cont. Services	17,554	26,272	21,500	21,500	21,500	-	0.0%
450004 - MISC SERVICES	6,263	15,637	10,000	10,000	10,000	-	0.0%
450029 - PENSION FILE FEE52-290-34	8,000	8,000	8,000	8,000	8,000	-	0.0%
458002 - MEETING AND CONVENTION	2,496	1,840	2,500	2,500	2,500	-	0.0%
458003 - DUES & SUBSCRIPTIONS	795	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	(455,775)	(235,659)	1,230,676	317,109	922,792	(307,884)	0.0%
Revenue	(905,226)	(908,629)	(875,500)	(875,500)	(875,500)	-	0.0%
41141000 - NLCC-ETSB	(905,226)	(908,629)	(875,500)	(875,500)	(875,500)	-	0.0%
33 - Intergovernmental	(902,510)	(906,402)	(875,000)	(875,000)	(875,000)	-	0.0%
333506 - 911 SURCHARGE	(902,510)	(906,402)	(875,000)	(875,000)	(875,000)	-	0.0%
36 - Invests & Contribs	(2,716)	(2,227)	(500)	(3,500)	(500)	-	0.0%
336101 - INTEREST INCOME	(2,716)	(2,227)	(500)	(3,500)	(500)	-	0.0%
Expense	449,452	672,971	2,106,176	1,195,609	1,798,292	(307,884)	0.0%

Fund/Account Type/Division/Category/Object	FY21Actual	FY22Actual	FY23 Budget	FY23 YE Estimate	FY24 Proposed	FY24 Budget vs FY23 Budget (\$)	FY24 Budget vs FY23 Budget (%)
41141010 - NLCC-ETSB-Gurnee	396,543	457,453	1,741,336	860,460	1,505,126	(236,210)	0.0%
41 - Salaries & Wages	-	62,027	-	-	-	-	0.0%
494102 - TELLECOMMUNICATOR SALARIES	-	62,027	-	-	-	-	0.0%
43 - Prof & Tech Services	1,239	11,032	29,700	12,200	30,900	1,200	100.0%
494601 - LEGAL	-	-	2,500	-	2,500	-	0.0%
494603 - MAPPING/ADDRESSING/GIS PROFESS	-	-	1,000	1,000	1,000	-	0.0%
494604 - TRANSLATION SERVICES	1,239	691	1,200	1,200	2,400	1,200	100.0%
494606 - OTHER PROFESSIONAL SERVICES	-	10,341	25,000	10,000	25,000	-	0.0%
44 - Contractual Services	44,301	32,792	58,750	42,995	38,750	(20,000)	-34.0%
494502 - 911 CALL TAKING/WORKSTAT MAINT	44,301	32,792	58,750	42,995	38,750	(20,000)	-34.0%
45 - Other Cont. Services	287,975	280,690	623,636	417,618	636,926	13,290	506.1%
494204 - EMERGENCY BACKUP (UPS/GENERAT)	9,383	6,925	70,300	11,523	83,400	13,100	18.6%
494301 - TELEPHONE SERVICE/9-1-1 TRUNKS	12,263	13,554	4,620	4,620	4,620	-	0.0%
494304 - MICROWAVE/BROADBAND-NOT ESINET	51,477	48,167	100,400	99,430	100,400	-	0.0%
494401 - TRAINING	-	-	1,000	-	6,000	5,000	500.0%
494511 - RADIO SYSTEM MAINT	51,727	45,226	171,300	54,510	215,300	44,000	25.7%
494521 - CAD SYS HARDWARE MAINT	12,582	13,210	17,500	16,228	17,500	-	0.0%
494522 - CAD SYS SOFTWARE MAINT	90,841	95,479	120,596	100,109	126,896	6,300	5.2%
494523 - CAD SYS MDC MAINT	3,371	3,532	6,750	4,666	7,700	950	14.1%
494531 - GIS/MAPPING MAINT	2,241	2,160	2,300	2,160	2,300	-	0.0%
494541 - OTHER SOFTWARE MAINTENANCE	7,034	8,561	12,437	12,320	12,437	-	0.0%
494551 - VOICE/DATA LOG REC MAINT	7,920	-	75,310	74,435	10,850	(64,460)	-85.6%
494561 - EMD MAINTENANCE	27,998	33,164	29,900	26,432	38,300	8,400	28.1%
494571 - OTHER EQUIP MAINTENANCE	11,139	10,712	11,223	11,185	11,223	-	0.0%
46 - Supplies	13,503	3,699	11,000	11,149	11,000	-	0.0%
494206 - FURNITURE AND FIXTURES DISPATC	-	1,750	-	-	-	-	0.0%
494208 - OTHER FACILITY COSTS	13,503	1,949	11,000	11,149	11,000	-	0.0%
47 - Capital	51,818	232,598	1,018,250	376,498	787,550	(230,700)	0.0%
494201 - CAPITAL IMPROVEMENTS	-	-	10,000	-	10,000	-	0.0%
494701 - 911 SYSTEM INFRASTRUCTURE	-	-	-	303	-	-	0.0%
494702 - 911 CALL TAKING EQUIPMENT	1,280	83,600	2,000	61,159	6,000	4,000	200.0%
494711 - RADIO SYS EQUIPMENT	48,538	108,948	295,000	213,370	92,500	(202,500)	-68.6%
494721 - CAD SYS HARDWARE	-	-	28,000	24,426	28,000	-	0.0%
494722 - CAD SYS SOFTWARE/LIC	2,000	-	600,000	-	600,000	-	0.0%
494723 - CAD SYS MDC	-	39,299	83,250	77,240	51,050	(32,200)	-38.7%
494751 - VOICE/DATA/LOG HARDWARE	-	-	-	-	-	-	0.0%
494761 - EMD HARDWARE/SOFTWARE/EQUIP	-	-	-	-	-	-	0.0%
494771 - OTHER SOFTWARE/HARDWARE	-	750	-	-	-	-	0.0%
49 - Other Financing Uses	(2,293)	(165,384)	-	-	-	-	0.0%
490001 - REIMBURSEMENT-GURNEE	(2,293)	(165,384)	-	-	-	-	0.0%
41141020 - NLCC-ETSB-Zion	52,908	215,518	364,840	335,149	293,166	(71,674)	0.0%
43 - Prof & Tech Services	-	480	10,000	5,000	10,000	-	0.0%
494606 - OTHER PROFESSIONAL SERVICES	-	480	10,000	5,000	10,000	-	0.0%
44 - Contractual Services	-	-	5,000	-	5,000	-	0.0%
494502 - 911 CALL TAKING/WORKSTAT MAINT	-	-	5,000	-	5,000	-	0.0%
45 - Other Cont. Services	6,210	6,293	52,100	37,500	50,300	(1,800)	-146.7%
494511 - RADIO SYSTEM MAINT	210	540	32,100	30,000	42,800	10,700	33.3%
494521 - CAD SYS HARDWARE MAINT	-	-	8,500	-	-	(8,500)	-100.0%
494522 - CAD SYS SOFTWARE MAINT	-	-	1,500	1,500	1,500	-	0.0%
494551 - VOICE/DATA LOG REC MAINT	-	-	5,000	-	-	(5,000)	-100.0%
494571 - OTHER EQUIP MAINTENANCE	6,000	5,753	5,000	6,000	6,000	1,000	20.0%
46 - Supplies	11,474	-	5,000	5,000	-	(5,000)	-100.0%
494208 - OTHER FACILITY COSTS	11,474	-	5,000	5,000	-	(5,000)	-100.0%
47 - Capital	35,224	208,745	292,740	287,649	227,866	(64,874)	0.0%
494711 - RADIO SYS EQUIPMENT	15,539	208,745	224,000	234,000	165,000	(59,000)	-26.3%
494722 - CAD SYS SOFTWARE/LIC	-	-	-	-	-	-	0.0%
494723 - CAD SYS MDC	1,603	-	58,740	43,649	52,866	(5,874)	-10.0%
494741 - SOFTWARE LICENSES	-	-	5,000	5,000	5,000	-	0.0%
494751 - VOICE/DATA/LOG HARDWARE	5,753	-	-	-	-	-	0.0%
494771 - OTHER SOFTWARE/HARDWARE	12,329	-	5,000	5,000	5,000	-	0.0%
Grand Total	(35,367,929)	(4,538,593)	7,468,122	(916,361)	554,562	2,905,468	0.0%

This Page was Left Blank Intentionally



SECTION IX – COMPREHENSIVE FEE SCHEDULE

This Page was Left Blank Intentionally

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	
Hotel License	\$250.00 pr year	G.M.C. 22-65
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	
Raffle License	\$50.00 fee	G.M.C. 10-73
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	G.M.C. 6-55
Class 2 Annual Fee	\$2,250.00	
Class 3 Annual Fee	\$2,000.00	
Class 4 Annual Fee	\$2,000.00	
Class 5 Annual Fee	\$700.00	
Class 6 Annual Fee	\$700.00	
Class 7 Annual Fee	\$1,200.00	
Class 8 Annual Fee	\$2,250.00	
Class 9 Annual Fee	\$25.00 per day	
Class 10 Annual Fee	\$1,500.00	
Class 11 Annual Fee	\$3,000.00	
Class 12 Annual Fee	\$250.00	
Class 13 Annual Fee	\$500.00	
Class 14 Annual Fee	\$2,000.00	
Liquor License Violations	Not less than \$150.00 and not greater than \$750.00 per offense	G.M.C. 6-7

Tobacco and Alternative Nicotine Product License

Class 1 Annual Fee	\$200.00	G.M.C. 7-9 (1)
Class 2 Annual Fee	\$200.00	G.M.C. 7-9 (2)

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	
Zoning Map - Color	\$15.00	5 ILCS 140/6
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
---	----------------------------

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	G.M.C. 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	G.M.C. 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	G.M.C. 18-71
Call Back Inspection	\$100 per hour – 2 hour minimum	
Re-Inspection Fees		
First Offense	\$50 per Half Hour	G.M.C. 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	G.M.C. 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	G.M.C. 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)	G.M.C. 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	G.M.C. 18-71
Fence	\$75.00	Ord #2015-26
Temporary Use Permits	\$35.00	Ord #2015-26
Occupancy	\$90.00	
Re-Roof	\$11 per 1000 sq ft of Roof Area (Min \$85)	
Amusement Rides	1% of Estimated Cost of Construction (Min \$215)	G.M.C. 18-71
Elevator (New)	\$200.00	
Semi-Annual Elevator Inspection	\$60.00	
Elevator Re-inspection Fee	\$60.00	

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	
Driveway or Culvert Inspections	\$25.00	Ord. #2003-38
Work on Right-of-Way Permit Fee	\$25.00	
Water Main Frontage Fee	\$48.00 per linear foot	Ord. #1997-73
Sewer Main Frontage Fee	\$51.00 per linear foot	

Fee in Lieu of Charges

Fee in Lieu of Detention	Current Lake County SMC Watershed Development Fee-In-Lieu of Detention	G.M.C. 70-476
Fee in Lieu of Curb & Gutter Installation	\$38 per linear foot	Authorized by Village Engineer
Fee in Lieu of Sidewalk Installation	\$8.50 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	\$2,050	Ord. #2023-03
Amendments to Annexations	\$1,370	
Annexation (without agreement)	\$125	

Planned Unit Developments

< 2 acres	\$1,025	Ord. #2023-03
≥ 2 acres < 5 acres	\$1,370	
≥ 5 < 10 acres	\$1,710	
≥ 10 < 25 acres	\$2,050 + \$35 per acre over 10 acres	
≥ 25 < 50 acres	\$2,735 + \$35 per acre over 25 acres	
≥ 50 < 100 acres	\$3,420 + \$35 per acre over 50 acres	
≥ 100 acres	\$6,840 + \$35 per acre over 100 acres	
PUD - Final Plan	50% of Preliminary Plan Fee (Using Acreage of Final Plan Application)	
Administrative Modification	\$345	
Minor	\$685	
Major	Same as for Initial Preliminary Application Fee	

Special Use Permits

Special Use Permit	\$1025 + \$685 per additional request	Ord. #2023-03
Special Use Permit - Minor Modification	\$345	
Special Use Permit - Administrative Modification	\$170	
Special Use Permit - Major Modifications	Same as Initial Special Use Application Fee	

Variations

R-1, R-2, or R-3 zoned	\$275	Ord. #2023-03
All other zones	\$1,370	

Site Plan Review

Site Plan Review	\$180	Ord. #2023-03
Site Plan Review Modifications	\$60	

Zoning Map Amendment

Less than 2 acres	\$685	Ord. #2023-03
2 acres up to 10 acres	\$1,025 + \$35 per acre over 2 acres	
10 acres up to 25 acres	\$1,370 + \$35 per acre over 10 acres	
25 acres up to 50 acres	\$2,050 + \$35 per acre over 25 acres	
50 acres and above	\$3,420 + \$35 per acre over 50 acres	

Zoning Plan Review

Certificate of Occupancy (move-in only)	\$30	Ord. #2023-03
Non-New Building Space	\$125 + \$90 per subsequent review	
New Building Space (0 - 9,999 sq. ft.)	\$125 + \$90 per subsequent review	
New Building Space (10,000 - 49,999 sq. ft.)	\$245 + \$90 per subsequent review	
New Building Space (≥ 50,000 sq. ft.)	\$370 + \$90 per subsequent review	

Zoning Appeal

Zoning Appeal	\$685	Ord. #2023-03
---------------	-------	---------------

Tree Removal Permit Fee

All lots except R-1 through R-4	\$60	Ord. #2023-03
---------------------------------	------	---------------

Miscellaneous Fees

Administrative Exemption	\$135	Ord. #2023-03
Text Amendments	\$685 for each petition	
Zoning Confirmation/Interpretation Letter	\$125 per letter	
Minor Sign Exception	\$60	

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	Authorized by Fire Chief
Burn Permits	Based on the number of lots and the number of days needed to burn. Minimum \$25 Maximum \$250	

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, \$100.00 per quarter	G.M.C. 82-66
Hydrant Water Charge	Current water charge	G.M.C. 82-111
Water Meter Fees - 1" Meter	\$545.00	Authorized by Village Engineer
Water Meter Fees - 1.5" Meter	\$1,095.00	
Water Meter Fees - 2" Meter	\$1,422.00	
Water Connection - Single-Family Residential	\$1,600.00 per unit	G.M.C. 82-91
Water Connection - Two-Family Residential	\$1,600.00 per unit	
Water Connection - Multi-Family Residential	\$600.00 1-bedroom \$1,200.00 2-bedroom \$1,600.00 3-bedroom	
Water Connection - Motel	\$600.00 per room, but no less than \$2,400.00	
Water Connection - Restaurants	\$100.00 per seat, but no less than \$2,400.00	
Water Connection - Commercial	\$0.24 per square foot, but no less than \$2,400.00	
Water Connection - Industrial	\$400.00 per Population Equivalent, but no less than \$2,400.00	
Water Connection - Landscape Irrigation/Sprinkler System Over 500 gallons/hour	\$5,000.00 per 1000 gallons per hour	
Frontage Fee	\$48.00 per front foot	
Water Charge - All Water (May 1, 2023 through April 30, 2024)	\$5.34 per 1000 gallons	G.M.C. 82-112
Water Base Fee Per Bill - 1" meter and Below	\$11.55	
Water Base Fee Per Bill - 1.5" meter	\$23.11	
Water Base Fee Per Bill - 2" meter	\$37.20	
Water Base Fee Per Bill - 3" meter	\$74.39	
Water Base Fee Per Bill - 4' meter	\$115.19	
Water Base Fee Per Bill - 6' meter	\$231.57	
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 - All Customers within a Lake County Sewer Service Area		Current Lake County Public Works fee per Residential Equivalent (defined as 250 gallons per day)	
Sanitary Sewer Connection Fee - Single-Family Residential	\$1,200.00/unit		
Sanitary Sewer Connection Fee - Two-Family Residential	\$1,200.00/unit		
Sanitary Sewer Connection Fee - Multi-Family Residential: 1-Bedroom	\$450.00/unit		G.M.C. 82-173
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		
Sewer Charge (May 1, 2020 through April 30, 2022)	\$1.67 per 1000 gallons		
Sewer Base Fees - 1" meter and Below	\$3.85		G.M.C. 82-256
Sewer Base Fees - 1.5" meter	\$7.70		
Sewer Base Fees - 2" meter	\$12.33		
Sewer Base Fees - 3" meter	\$25.19		
Sewer Base Fees - 4" meter	\$38.40		
Sewer Base Fees - 6" meter	\$76.79		
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		

This Page was Left Blank Intentionally



SECTION X – GLOSSARY

This Page was Left Blank Intentionally

A

ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

ACCRUED EXPENSES: Expenses incurred but not due until a later date.

ACTIVITY: Specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (police is an activity within the public safety function).

ACTUARIALLY REQUIRED CONTRIBUTION (ARC): A target or recommended contribution to a defined benefit pension/OPEB plan for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted.

ADMINISTRATION DEPARTMENT: The Administration Department provides leadership and support to citizens, Village Departments, the Mayor, and Village Board by assessing needs, providing direction, coordinating activities, and providing information in a manner that is customer-friendly and will most effectively provide guidance for effective decision-making. This Department contains the Finance, Human Resources, Information Systems, and Public Information Divisions. The Department also organizes and prepares materials for the Village Board, reviews and compiles an annual budget proposal, and publishes a Village newsletter.

ADOPTED BUDGET: The budget document that has been approved by the Village of Gurnee's Board of Trustees and acts as the legal spending limits for the fiscal year.

AGENCY FUND: One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity.

ALLOCATE: Distribute according to a plan or set apart for a special purpose.

AMUSEMENT TAX: The Village levies a 4.0% home-rule amusement tax on admission fees to amusements within the Village.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR): A governmental unit's official annual report prepared and published as a matter of public record, according to governmental accounting standards.

APPROPRIATED (BUDGETED) FUND BALANCE: A portion of existing excess fund balance above the policy threshold that is incorporated into the budget to balance expected expenditures in excess of expected revenues.

APPROPRIATION ORDINANCE SYSTEM: The Appropriation Ordinance System (65 ILCS 5/8-2-9) is the default system for municipalities and is the legal authorization granted by the Village Board to make expenditures and incur obligations for specific purposes. The Village switched to an alternate system the Budget Officer System in March 2015.

APPROPRIATION TRANSFER ORDINANCE: Ordinance which accounts for Village expended funds in areas for which there was no budgeted amount or where overspending occurred.

ARTERIAL STREET: Arterial streets are regional in nature and the most heavily traveled. Washington Street is an arterial street.

ASSESSED VALUATION: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Warren Township Tax Assessor's Office.)

ASSIGNED FUND BALANCE: Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

AUDIT: An examination of an organization's financial statements and the utilization of resources.

B

BALANCED BUDGET: A balanced budget occurs when the total sum of money a government collects in a year plus any budgeted use of fund balance is greater than or equal to the amount it spends on goods, services, and debt interest.

BASIS OF ACCOUNTING: Timing of recognition for financial reporting purposes (when the effects of transactions or events should be recognized in financial statements). Basis of accounting determines when recognition takes place, while measurement focus determines what is recognized in financial statements.

BITUMINOUS PATCHING: Some streets have isolated defects that do not warrant a major resurfacing. These streets can be substantially upgraded by patching the problem areas and then rejuvenating and/or crackfilling.

BOCA: Building Officials and Code Administrators International, an organization that writes the guidelines for basic community building codes.

BOND: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

BOND RATING: An assessment of the likelihood that a bond issuer will pay the interest on its debt on time. Bond ratings are assigned by independent agencies, such as Moody's Investors Service and Standard & Poor's. Ratings range from AAA or Aaa (highest) to D (in default). Bonds rated below B are not investment grade and are called high-yield or junk bonds. Since the likelihood of default is greater on such bonds, issuers are forced to pay higher interest rates to attract investors. Gurnee is rated as an Aa1 community by Moody's Investors Service and AAA by Standard and Poor's.

BONDED DEBT: Portion of indebtedness represented by outstanding bonds.

BUDGET: The legally adopted spending plan showing estimated expenditures, revenue, and service levels for a specific fiscal year. The Budget represents the spending authority authorized by the Village Board.

BUDGET ADJUSTMENT: Legal procedure utilized by the Village staff and the Board to revise a budget appropriation. The Village of Gurnee has a written budget adjustment policy that allows adjustments in accordance with the Village Code.

BUDGET BASIS: Method used to determine when revenues and expenditures are recognized for budgetary purposes.

BUDGET CALENDAR: The schedule of key dates or milestones, which the Village Departments follow in the preparation, adoption, and administration of the budget.

BUDGETARY CONTROL: The control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limitations of available appropriations of revenue.

BUDGET DOCUMENT: Instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Village Board.

BUDGET OFFICER: Individual appointed by the Village Board with the certain statutory powers and duties including encouraging proper fiscal management procedures, compiling an annual budget, examine all fiscal records and insuring proper expenditure procedures authorized by the Annual Budget.

BUDGET OFFICER SYSTEM: The Illinois Municipal Code provides two methods of spending authority for municipalities. The Appropriation Ordinance System (65 ILCS 5/8-2-9) which is the default system for municipalities, or the Budget Officer System (65 ILCS 5/8-2-9.1). The Budget Officer System was adopted by 2/3 vote of the Village Board in March 2015 to replace the Appropriation Ordinance System.

C

CABLE FRANCHISE: An agreement between the Village and a cable provider which allows the cable provider use of public easement for a fixed fee (5% of gross receipts). The Village currently receives cable franchise revenue from two service providers, AT&T and Comcast.

CAPITAL ASSETS (FIXED ASSETS): Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period or as defined in the Village's Fixed Asset Policy.

CAPITAL IMPROVEMENT PROGRAM (CIP): A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

CAPITAL IMPROVEMENT PROGRAM BUDGET: A Capital Improvement Program (CIP) budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets.

CAPITAL OUTLAY: Refers to the purchase of land, buildings, and other improvements and also the purchase of machinery and equipment items which have an estimated useful life of three years or more and belong to the classes of property commonly considered as fixed assets.

CAPITAL PROJECT: A specific identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program. Examples of capital improvement projects include new roads, sewer lines, buildings, operating systems, and large scale remodeling.

CAPITAL PROJECT FUND: A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

CASH BASIS: A basis of accounting under which transactions are recognized only when cash changes hands.

CASH RESERVES: Funds to be available for expenses caused by unforeseen emergencies or revenue declines; year-end balances in the General Operating Fund computed on a cash basis.

COLLECTIVE BARGAINING AGREEMENT (CBA): A legal contract between the Village and a verified representative of a recognized bargaining unit for specific terms and condition of employment (hours, working conditions, salary, benefits, and matters affecting health and safety of employees).

COLLECTOR STREET: Traffic flows from a local street to a collector street to an arterial street. Collector streets have less traffic than arterial streets, but more traffic than local streets. First Street is a collector street.

COMMITTED FUND BALANCE: Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

COMMODITIES: All expenditures for materials, parts, supplies, and commodities, except those incidentally used by outside firms performing contractual services for the Village.

COMMUNITY DEVELOPMENT DEPARTMENT: The Community Development Department coordinates the physical planning, infrastructure construction, and the safety of structures and grounds in the Village. The Department contains three Divisions, which include Building Safety, Planning & Zoning, and Engineering.

COMPARABLE COMMUNITIES: Other Cities, Villages, and/or Towns which are composed of similar characteristics such as population, economy, or location. The Village of Gurnee has defined its comparable communities as (in alphabetical order): Buffalo Grove; Deerfield; Highland Park; Lake Forest; Libertyville; Mundelein; Northbrook; Vernon Hills; and Wheeling.

CONNECTION FEES: Fees charged to join or to extend an existing utility system. Often referred to as tap fees or system development fees.

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTRACTUAL SERVICES: Expenditures for services which are obtained by an express or implied contract.

CORPORATE BOUNDARIES: The setting apart of a certain geographical area and investing the people residing within the limits of this district with a greater or lesser degree of control over their local, political, governmental, and economic conditions.

COST CENTER: A logical grouping of one or more related activities and/or organizational units into a common pool for the purpose of identifying the cost of a policy or program.

COST OF LIVING ADJUSTMENT (COLA): An annual adjustment made to employee salaries to account for rises in cost due to inflation.

COVID-19: An acute respiratory illness in humans caused by a coronavirus, capable of producing severe symptoms and in some cases death, especially in older people and those with underlying health conditions. It was originally identified in China in 2019 and became pandemic in 2020.

CRACKSEALING PROGRAM: Involves the cleaning and sealing of any cracks in the street with asphalt cement reinforced with polypropylene fibers.

CURRENT FINANCIAL RESOURCES MEASUREMENT FOCUS: Measurement focus where the aim of a set of financial statements is to report the near-term (current) inflows, outflows, and balances of expendable financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments and is used solely for reporting the financial position and results of operations of governmental funds.

D

DEBT SERVICE: The Village's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for the payment of principal and interest on long-term debt.

DEFICIT: The excess of the liabilities of a fund over its assets; or, the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

DEFLATION: Time period when prices decline.

DEPARTMENT: Administrative subsection of the Village that indicates management responsibility for an operation.

DEPRECIATION: That portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced.

DEVELOPMENT RELATED FEES: Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

DISTINGUISHED BUDGET PRESENTATION AWARD: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish well-organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

DIVISION: Operational grouping within a Department that is responsible for specific tasks.

E

ECONOMIC RESOURCES MEASUREMENT FOCUS: Measurement focus where the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net position. The economic resources measurement focus is used for proprietary and trust funds, as well as for government-wide financial reporting. It also is used by business enterprises and nonprofit organizations in the private sector.

ENCUMBRANCE: Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved because the goods or services have not been received. When paid, the encumbrance is liquidated. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended at a future date.

ENTERPRISE FUND: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EQUALIZED ASSESSED VALUATION (EAV): The assessed value of all taxable real estate in a set boundary after the application of multipliers. Property in Illinois is assessed at one-third of its fair market value. The township assessor determines the value, and the State of Illinois uses a multiplier to equalize all property across the state at one-third market value (Equalized Assessed Value or EAV for short).

ETSB: Emergency Telephone Systems Board (see JETSB).

EXPENDITURES: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained, regardless of when the expense is actually paid.

EXPENSES: A decrease in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

F

FEMA: Federal Emergency Management Agency.

FICA: Federal Insurance Contribution Act, the name of the piece of federal legislation that established the Social Security payroll tax. The current FICA tax rate is 15.3%, half of which is paid by the employer and half by the employee.

FIDUCIARY FUND: Term used when a governmental unit acts in a fiduciary capacity such as a trustee or agent. This government unit is responsible for handling the assets placed under its control.

FINANCIAL REPORTING: The process of aggregating and summarizing detailed data that has been assembled, analyzed, classified, and recorded through the accounting process, and providing it in usable form for those who need it.

FIRE DEPARTMENT: The Fire Department provides fire prevention and suppression services to the Village and the surrounding Warren-Waukegan Fire Protection District. The Department provides prompt and professional services in the event of fire, medical emergencies, and disasters or any other event which may threaten the public welfare.

FISCAL CONTINGENCY PLAN (FCP): The Fiscal Contingency Plan establishes a framework and strategy to respond to adverse fiscal conditions that could negatively impact the Village's financial sustainability. The FCP centers around the Village's core values as identified in the Strategic Plan and creates a systematic response to adverse fiscal conditions, as opposed to reactionary decision-making that could have long-term negative impacts to the organization.

FISCAL YEAR (FY): The time period designating the beginning and ending period for recording financial transactions. The Village of Gurnee uses May 1 to April 30 as its fiscal year.

FIXED ASSETS: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, and equipment.

FLEET SERVICES FUND: An internal service fund established to account for the maintenance and replacement of the Villages fleet of vehicles and equipment. The Fleet Services Fund operates on a cost-reimbursement basis and charges individual departments for the operations of the garage, fuel and parts through interfund transfers.

FOOD & BEVERAGE TAX: A municipal tax placed upon the purchase of prepared foods, drinks, and alcoholic liquor sold within the Village corporate limits at a rate of 1% of the purchase price. The Village's Food & Beverage (F&B) Tax became effective July 1, 2006.

FRANCHISE FEE: The fee paid by public service businesses for use of Village streets, alleys, and property in providing their services to the citizens of a community. Services requiring franchise agreements include electricity, natural gas, and cable television.

FRATERNAL ORDER OF POLICE (FOP): Organized labor unit representing sworn officers of the Gurnee Police Department. The Fraternal Order of Police is the world's largest organization of sworn law enforcement officers, with more than 325,000 members in more than 2,100 lodges.

FULL ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows. Full Accrual Basis also recognizes long-term assets, debt and obligations.

FULL TIME EQUIVALENTS (FTE): Positions, both full-time and part-time, converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time clerk working 20 hours per week would be the equivalent to .5 of a full-time position.

FUND: An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues, and expenditures.

FUND ACCOUNTING: A governmental accounting system that is organized and operated on a fund basis.

FUND BALANCE: The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unreserved fund balance." See UNRESERVED FUND BALANCE

FUND CATEGORIES: Three groupings (governmental, proprietary, and fiduciary) used to categorize fund types.

FUND TYPE: One of eleven groupings, subordinate to the three fund categories, into which all individual funds can be further categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and custodial funds.

G

GENERAL FUND: The largest fund within the Village, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services such as fire and police protection, public works, community development, and general administration.

GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standard of and guidelines to financial accounting and reporting. GAAP principles govern the form and content of the basic financial statements of an entity and encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. These principles include not only broad guidelines of general application, but also detailed practices and procedures that provide a standard by which to measure financial presentations.

GENERAL OBLIGATION BONDS: Bonds that finance public projects such as streets and municipal facilities. These bonds are backed by the full faith and credit of the issuing government.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA): Organization of public financial officials that seek to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training, and leadership.

GOVERNMENTAL ACTIVITIES: Activities generally financed through taxes, intergovernmental revenues, and other nonexchange revenues. These activities are usually reported in governmental funds and internal service funds.

GOVERNMENTAL FUND TYPE: One of three broad fund categories which also includes proprietary funds and fiduciary funds; this fund category includes activities usually associated with a typical state or local government operation; composed of four types: general fund, special revenue fund, capital projects fund, and debt service fund.

GPS: Global Positioning System, equipment that has the ability to survey the location of an object.

GRANT: A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from the state and federal governments.

GURNEE DAYS: An annual celebration that brings the community together for a safe, fun-filled family event. The festivities are planned and orchestrated by the Gurnee Days Corporation, a not-for-profit, volunteer organization, and the event is funded by contributions from area businesses and civic organizations. Gurnee Days is held the second full weekend in August.

GURNEE GRADE SCHOOL DISTRICT 56: A pre-kindergarten through eighth grade school district located in the Village of Gurnee. Gurnee School District 56 is composed of four schools; one school serves pre-kindergarten through second grade, two schools serve third through fifth grade, and the fourth school serves sixth through eighth grade students.

GURNEE PARK DISTRICT: Established in 1968, the Gurnee Park District serves as a municipal agency that continues to enhance the quality of life, protects natural resources for the benefit of present and future citizens, and provides diverse programs and an expansive park system to residents and neighboring communities.

H

HEALTH INSURANCE FUND: An internal service fund established to account for the Village's Health & Wellness program. The Health Insurance Fund operates on a cost-reimbursement basis and charges individual departments for program costs based on full-time employee count through inter-fund transfers.

HOME RULE: Communities in Illinois become Home Rule after their population reaches 25,000 or by referendum. As a home rule community, Gurnee has the authority to exercise any power or perform any function pertaining to its government and affairs including, but not limited to, the powers to regulate for the protection of the public health, safety, morals, and welfare, and to license, tax, and incur debt. Home rule communities have far greater authority and latitude to make their own decisions than non-home rule municipalities.

HOTEL/MOTEL TAX: A municipal tax of 6.0% of the rent charged for the privilege and use of renting a hotel or motel room within the Village.

I

IDOT: Illinois Department of Transportation.

IDPH: Illinois Department of Public Health.

IEPA: Illinois Environmental Protection Agency.

ILLINOIS COUNCIL OF POLICE (ICOPs): Organized labor unit representing the police sergeants in the Gurnee Police Department.

IMPACT FEES: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

IMRF: Illinois Municipal Retirement Fund, a pension plan for employees of member cities within the State of Illinois.

INCOME: A term used in proprietary fund type accounting to represent revenues, or the excess of revenues over expenses.

INDUSTRIAL PARK: A special or exclusive type of planned industrial area designed and equipped to accommodate a variety of industries, providing them with all necessary facilities and services in attractive surroundings among compatible neighbors.

INFRASTRUCTURE: Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, piers and bulkheads, and lighting systems.

INTEREST EARNINGS: The earnings from available funds invested during the year in U.S. Treasury Bonds, Government agencies, and Certificates of Deposits.

INTERFUND TRANSFER: Amounts transferred from one fund to another.

INTERNAL SERVICE FUNDS: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis (activity is intended to operate on an essentially "break-even" basis over time).

INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS (IAFF): Organized labor unit representing sworn fire fighters/paramedics and lieutenants of the Gurnee Fire Department. The International Association of Fire Fighters, headquartered in Washington, DC, represents more than 292,000 full-time professional fire fighters and paramedics who protect 85 percent of the nation's population. More than 3,100 affiliates and their members protect communities in the United States and in Canada.

INVESTMENTS: Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

ISO: Insurance Services Office. A non-profit organization that grades the Fire Department's ability to provide service to a community, which is reflected in the insurance premium paid by those within the service area. Gurnee's Fire Department has an ISO Rating of 3. The ISO analyzes the relevant data and then assigns a Public Protection Classification from 1 to 10. Class 1 generally represents superior property fire protection, and Class 10 indicates that the area's fire-suppression program doesn't meet ISO's minimum criteria.

J

JETSB: The Joint Emergency Telephone Systems Board is the successor to the Emergency Telephone Systems Board. The JETSB was created after the Village entered in to a joint dispatch agreement with the City of Zion for the provision of dispatch services. The JETSB is made up of representatives from each agency to provide management and operations of the local 9-1-1 system, within the scope of such duties and powers as described by the Emergency Telephone Systems Act (ETSA).

L

LCSMC: Lake County Stormwater Management Commission.

LEGAL LEVEL OF BUDGETARY CONTROL: Level at which a government's management may not reallocate resources without approval from the legislative body. The Village's legal level of budgetary control is the Fund level.

LEVY: To impose taxes, special assessments, or service charges for the support of Village services.

LIABILITIES: Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

LINE ITEM BUDGET: Budget typically used by governmental entities in which budgeted financial statement elements are grouped by administrative entities and objects. These budget item groups are usually presented in an incremental fashion that is in comparison to previous periods. This form of budgeting allows for a good comparison between previous and future estimated expenditure levels within an organization.

LOCAL USE TAX: Any revenue distributed by the State of Illinois to the Village from the state's use tax, a tax levied on items to be used by the purchaser in Illinois but purchased outside of the state.

LONG-TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

M

MUTUAL AID BOX ALARM SYSTEM (MABAS): This system was established to provide a swift, standardized and effective method of mutual aid assistance for extra alarm fires and mass casualty incidents. The MABAS system is divided into over 20 Divisions from the communities along IL-53 and the Northwest Tollway corridor.

MAINTENANCE: All materials or contract expenditures covering repair and upkeep of Village buildings, machinery and equipment, systems, and land.

MAYOR: The Village President (Mayor) is the chief executive officer of the Village and is elected for a four-year term. The Mayor presides at all Village Board meetings and ceremonial occasions. Although the Mayor is not required to vote on every issue, he/she may be required to exercise voting rights under certain circumstances.

MEASUREMETN FOCUS: Types of balances (and related changes) reported in a given set of financial statements (economic resources, current financial resources). Measurement focus determines what is recognized in financial statements, while basis of accounting determines when recognition takes place

MODIFIED ACCRUAL BASIS: Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: (1) revenues are not recognized until they are measurable and available and (2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

MOODY'S INVESTMENT RATING SERVICE: An independent agency that analyzes the financial credit ratings of organizations. These ratings are based on debt issuance and carry a three letter coding. The Village possesses a Moody's rating of Aa1.

MOTOR FUEL TAX (MFT): This represents revenues for the Village's share of gasoline taxes collected and administered by the State of Illinois, allotted for street improvements.

MUNICIPAL: Of or pertaining to the Village or its government.

MUNICIPAL INSURANCE COOPERATIVE AGENCY (MICA): An insurance cooperative agency that provides workers compensation, auto and property liability coverage. The Village is a member.

N

NET POSITION: The residual of all other financial statement elements presented in a statement of financial position, excluding those of governmental funds (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

NET PRESENT VALUE (NPV): Concept used to evaluate the advisability of a capital project; net present value is the present value of future returns, discounted at the marginal cost of capital, minus the present value of the cost of the capital.

NEW PROGRAMS: Planned activities or functions previously not provided. Usually, Village Trustees will consider new programs separately from other budget items.

NONSPENDABLE FUND BALANCE: Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

NON-UNION EMPLOYEES: Employed individuals who are not represented by collective bargaining units.

NORTHEAST LAKE COUNTY CONSOLIDATED EMERGENCY TELEPHONE SYSTEMS BOARD (NLCC-ETSB): The NLCC-ETSB is a JETSB which was formed when the City of Zion entered into a 5-year contractual agreement with the Village of Gurnee for police and fire dispatch services. The NLCC-ETSB has 9 members, 6 from Gurnee and 3 from Zion. Members of the board serve without compensation. The NLCC-ETSB is responsible for coordinating and supervising the implementation and operation of the 911 system and for directing the expenditure of surcharge monies.

O

ONGOING ACTIVITY MEASURES: These measures provide annual workload data on the activities of the Village, which occur on an ongoing basis, year after year.

OPERATING BUDGET: A financial plan outlining the estimated revenues and expenditures and other information for a specific period (usually a fiscal year). The "proposed budget" is the financial plan presented by the Village Administrator for consideration by the Village Board, and the "adopted budget" is the financial plan ultimately approved and authorized by the Village Board.

OPERATING EXPENSES: Proprietary fund expenses that are directly related to the fund's primary service activities.

OPERATING INCOME: The excess of proprietary fund operating revenues over operating expenses.

OPERATING REVENUES: Proprietary fund revenues that are directly related to the fund's primary service activities. They consist primarily of user charges for services.

ORIGINAL BUDGET: First complete adopted budget, even if adopted after the start of the period. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes before the beginning of the fiscal year.

OTHER FINANCING SOURCES: Increases in the fund balance of a governmental fund other than revenues and inflows associated with future periods. Only items identified as other financing sources in authoritative accounting standards may be classified as such.

OTHER FINANCING USES: Decreases in the fund balance of a governmental fund other than expenditures and outflows of resources associated with future periods. Only items identified as other financing uses in authoritative accounting standards may be classified as such.

OTHER POSTEMPLOYMENT BENEFITS (OPEB): Consist of (1) benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as (2) postemployment healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payments for sick leave.

P

PAYBACK PERIOD: The length of time required for the net revenues of an investment to return the cost of the investment.

PENSION PLAN: Arrangements through which pensions are determined, assets dedicated for pensions are accumulated and managed, and benefits are paid as they come due (including refunds of member contributions).

PER CAPITA COSTS: The cost of service per person. Per capita costs in Gurnee are based on a population of 31,295 as provided by the 2010 Census.

PERMANENT FUNDS: Governmental fund type used to report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry).

PLANNING AND ZONING BOARD: The Planning and Zoning Board reviews development proposals and makes recommendations to the Village Trustees.

POLICE DEPARTMENT: The Police Department provides law enforcement services to the community. The Department provides public safety services to the Village on a 24 hour basis and believes in community-oriented policing and problem-solving tactics.

POSTEMPLOYMENT BENEFITS (PEB): Benefits that are paid subsequent to a termination of employment in exchange for services rendered during employment. Consist of pensions and other postemployment benefits (OPEB).

PROPERTY TAXES: Used to describe any tax on the personal property of an individual (most commonly, a real estate tax) and may include current taxes, delinquent taxes, penalties and interest on delinquent taxes. The tax is calculated by assessing the market value of the property, standardizing that value with multipliers and then levying the tax on the final equalized assessed value. The Village of Gurnee has not levied a property tax since 2000; however, the Village does receive some property tax revenue from Warren Township.

PROPOSED BUDGET: A budget document that has not been approved by the Village of Gurnee's Board of Trustees and is under consideration.

PROPRIETARY FUNDS: Activities found in this category are many times seen in the private sector and are operated in a manner similar to their counterparts in the commercial world; the focus of these funds is on the measurement of net income, composed of two fund types: enterprise funds and internal service funds.

PUBLIC HEARING: The portions of open meetings held to present evidence and provide information on both sides of an issue.

PUBLIC WORKS DEPARTMENT: The Public Works Department manages, maintains, operates, and repairs the Village of Gurnee's infrastructure, facilities, and related physical assets. The Department maintains the Streets, Utility, and Vehicle Maintenance Divisions.

R

RED LIGHT CAMERA ENFORCEMENT PROGRAM: A program instituted in the Village in 2009 to encourage better traffic safety. Under the program, red-light safety violations at certain intersections with higher rates of crashes are captured by camera. The vendor first reviews each violation and forwards to the Gurnee Police Department for review. A sworn officer reviews each incident and decides on whether to issue a citation. Each citation results in a \$100.00 fine.

RESERVE: An account used to indicate that a portion of fund balance is restricted for a specific purpose or to indicate that it is not appropriate for expenditure. A reserve may also be an account used to earmark a portion of fund equity as legally segregated for a specific future use.

RESORT TAX: A tax of 2% of the rent charged for the privilege of renting a resort hotel room, where such rent may or may not include the cost of use of the principal recreational or entertainment amenity.

RESTRICTED FUND BALANCE: Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

REPLACEMENT TAX: Any revenue distributed from the State of Illinois to the Village from the state's replacement tax, a tax levied on corporations, partnerships and public utilities to replace the funding lost when municipalities lost the ability to impose a property tax on businesses.

REVENUES: All amounts of money earned or received by the Village from external sources. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

RISK MANAGEMENT: The process of planning, organizing, leading, and controlling the activities of an organization in order to minimize the effects of risk on capital and earnings. Risk management includes not just risks associated with accidental losses, but also financial, strategic, operational, and others.

RETURN ON INVESTMENT (ROI): Method to assist management decision-making by evaluating the return on various investment alternatives.

S

SALES TAXES: A tax levied on the sales of goods and services. The Village receives two types of sales taxes – one from the state sales tax distribution and the other from a home rule sales tax. The state tax rate is 1% and the local home rule sales tax rate is 1%.

SERVICES BILLED OUT: Includes revenues received for services provided by one Department to another within the same fund.

SPECIAL ASSESSMENT (SA): Compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL CENSUS: A basic enumeration of population, housing units, and group quarters conducted by the United States Census Bureau at the request of a governmental unit. When local officials believe there has been a significant population change in their community due to growth or annexation, a Special Census may be in order. Gurnee conducted its most recent Special Census in 2006. The results indicated the Village gained 2,336 people since the 2000 decennial Census, for a total Village population of 31,170. The results produced an increase in state revenue sharing which is based upon population.

SPECIAL REVENUE FUND: Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments. Other resources also may be reported in the fund if those resources are restricted, committed, or assigned to the specified purpose of the fund, and the specific revenue source is expected to comprise a substantial portion of the fund's inflows.

STAGFLATION: Time period when there is inflation and minimal economic growth.

STRATEGIC PLAN: An internally utilized, but public, document that:

1. Outlines an organization's overall direction, philosophy, and purpose;
2. Examines its current status in terms of its strengths, weaknesses, opportunities, and threats;
3. Sets long-term objectives; and

4. Formulates short-term tactics to reach them.

STRATEGIC PLANNING INITIATIVE: Information on the Village of Gurnee's Strategic Planning Initiative may be found at http://www.gurnee.il.us/strategic_plan.

STREET MAINTENANCE TREATMENTS: Treatments to improve or maintain street surfaces. The benefits of these treatments include postponement of reconstruction, reduced cost per application, and improved drivability of the roadway.

SUPPLEMENTAL APPROPRIATION: Additional budget authority provided for activities or requirements too urgent to be delayed until the next periodic or regular appropriation.

T

TAX BASE: The total value of all real and personal property in the Village as of January 1 of each year, as certified. The tax base represents net value after all exemptions.

TAX LEVY: The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

TAX RATE: A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

TAXABLE VALUATION: Estimation of the potential value of an asset or liability for the purposes of measuring the amount of revenues which may be garnered from it.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges, for example sewer service charges.

TAX INCREMENT FINANCING (TIF): The act of capturing the amount of property taxes levied by a taxing unit for the year on the appraised value of real property located within a defined investment zone. The tax increments are paid into the TIF fund and used to pay project costs within the zone, including debt service obligations.

TRAFFIC CONTROL DEVICES: All signs, signals, and markings placed on, over or adjacent to a street or highway by authority of a public body or official having jurisdiction to regulate, warn or guide traffic are considered traffic control devices.

TRAFFIC ENGINEERING: Traffic engineering is the science of measuring traffic and travel, the study of basic laws relating to the traffic flow and generation, and the application of knowledge to the professional practice of planning, designing and operating traffic systems to achieve safe and efficient movement of persons and goods. (W. Blunden)

TRANSFERS: The receipt or expenditure of money in the form of cash, check, or credit.

TRANSFERS IN/OUT: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRANSMITTAL LETTER: The opening section of the budget document which provides the Village Board and the public with a general summary of the most important aspects of the budget, including current and previous fiscal years, as well as the views and recommendations of the Village Administrator.

TRUST AND AGENCY FUNDS: Funds created to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include pension trust funds and agency funds.

TRUSTEE: The Village Board is the legislative body of the Village government and determines all matters of Village policy, approves all Village ordinances and resolutions, and adopts the annual Village budget. The Village of Gurnee maintains six trustees who are elected in an at-large election with overlapping four-year terms.

TYLER MUNIS FINANCIAL SOFTWARE: Tyler Munis is the Village's financial software vendor. The Village purchased Tyler Munis in 2016 as an upgrade to the existing enterprise system. The enterprise system allows the Village to automate financial features such as budget entry, human resource functions, and tax information.

U

USER CHARGES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

UNASSIGNED FUND BALANCE: Amounts that are available for any purpose; these amounts are reported only in the general fund.

UNRESERVED FUND BALANCE: The combination of committed, assigned and unassigned fund balance categories.

UNRESTRICTED FUND BALANCE: The difference between total fund balance in a governmental fund and its nonspendable and restricted components. There are three possible components to unrestricted fund balance: committed, assigned, or unassigned.

UNRESTRICTED NET POSITION: One of three components of net position reported in both government-wide and proprietary fund financial statements. It is the difference between total net position and its two other components (net investment in capital assets and restricted net position).

V

VILLAGE ADMINISTRATOR: The Village Administrator is the chief administrative officer of the Village and is also responsible for the proper administration of all affairs, Departments and offices of the Village. The position is appointed by the Mayor, with the approval of the Village Board.

VILLAGE ATTORNEY: Serves as the legal representative for the Village government and is appointed by the Village Board of Trustees.

VILLAGE CLERK: The Clerk is elected at-large for a four-year term and is the recording officer of the Village. The Clerk is responsible for attending all meetings of the Board of Trustees and keeping records of the proceedings.

VILLAGE TREASURER: Appointed by the Village Board of Trustees to serve as chief fiscal officer of the Village.

W

WARREN TOWNSHIP: Formed in 1850 and named after Continental Army Major General Joseph Warren, modern day Warren Township provides a variety of social and recreational services to residents of Gurnee, Grayslake, Waukegan, Wadsworth, Gages Lake, Grandwood Park, Park City and Old Mill Creek. The Township also houses the Township Assessor who assesses the valuation of property within the Township. The Township center is located at 17801 West Washington Street.

WARREN TOWNSHIP HIGH SCHOOL DISTRICT: Since its formation in 1917, Warren Township High School District 121 has grown to two campuses located 4.5 miles apart. There are more than 4,000 students divided between two campuses representing one comprehensive high school program for more than 61,000 residents from Gurnee, Grayslake, Waukegan, Wadsworth, Beach Park, Gages Lake, Wildwood, Grandwood Park, Millburn, Park City, and Old Mill Creek.

WARREN-WAUKEGAN FIRE PROTECTION DISTRICT (WWFPD): A fire protection district comprised of a 32-square-mile area stretching from Waukegan, Illinois, to Route 45. The WWFPD obtains fire and ambulance coverage by contracting for services with the Gurnee Fire Department.

WATER DETENTION: Water that is temporarily stored and allowed to release.

WATER DISTRIBUTION SYSTEMS: Transmission lines carry raw water supply to the plant or carry treated water to the system. Distribution lines deliver water through complex pipe networks. System appurtenances include valves, hydrants, pressure regulators, and altitude valves.

WATER RETENTION: Water that is impounded and not allowed to release.

WATER TREATMENT: Water is treated to remove disease producing bacteria, unpleasant tastes and odors, particulate and colored matter (turbidity), and hardness and to lower the levels of any contaminants when necessary to meet water quality standards.

WATERWORKS SYSTEM: A waterworks system is created or expanded to supply a sufficient volume of water at an adequate pressure.

WOODLAND DISTRICT 50: Woodland School District 50 is an elementary district located in northern Lake County composed of early childhood through eighth grade. District 50 serves all of Gages Lake and Wildwood, as well as parts of Gurnee, Grayslake, Park City, Third Lake, Old Mill Creek, Wadsworth, Lake Villa, Waukegan, and Libertyville.

COMMONLY USED ACRONYMS

ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
AED	Automatic External Defibrillator
ALS	Advanced Life Support
ANI/ALI	Automatic Number Identification/Automatic Location Identification
APWA	American Public Works Association
BEAST	Bar-coded Evidence Analysis Statistics and Tracking System
BLS	Basic Life Support
CABS	Computer Aided Booking System
CADS	Computer Aided Dispatch System
CARS	Computer Aided Reporting System
CIP	Capital Improvement Program
CD	Community Development
CLC-JAWA	Central Lake County Joint Action Water Agency
Com Ed	Commonwealth Edison
COVID-19	Coronavirus Disease 2019
CPI	Consumer Price Index
CSO	Community Service Officer
DARE	Drug Awareness Resistance Education
DCCA	Department of Commerce and Community Affairs
DHS	Department of Homeland Security
DUI	Driving Under the Influence of Drugs or Alcohol
EAB	Emerald Ash Borer
EAV	Equalized Assessed Valuation
EMS	Emergency Medical Service
EOC	Emergency Operations Center
EOP	Emergency Operations Plan
EPA	Environmental Protection Agency
ETSB	Emergency Telephone System Board
FAR	Floor Area Ratio
FEMA	Federal Emergency Management Agency
FOP	Fraternal Order of Police
FTE	Full Time Equivalents
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GEMT	Ground Emergency Medical Transportation
GFD	Gurnee Fire Department
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GMC	General Motors Company
GO	General Obligation
GVW	Gross Vehicle Weight
HAZMAT	Hazardous Materials
HMO	Health Maintenance Organization
HR	Home Rule or Human Resources depending upon context
HVAC	Heating, Ventilation and Air Conditioning
IAFF	International Association of Fire Fighters
ICOPs	Illinois Council of Police

IDOT	Illinois Department of Transportation
IEPA	Illinois Environmental Protection Agency
ILEAS	Illinois Law Enforcement Alarm System
IMET	Illinois Metropolitan Investment Fund
IMRF	Illinois Municipal Retirement Fund
ISO	Insurance Service Office
ITEP	Illinois Transportation Enhancement Program
IWIN	Illinois Wireless Information Network
JETSB	Joint Emergency Telephone Systems Board
JULIE	Joint Underground Locating Information for Excavators
LAN	Local Area (Computer) Network
LEADS	Law Enforcement Agency Data System
LCCC	Lake County Chamber of Commerce
LCMEG	Lake County Metropolitan Enforcement Group
LCSMC	Lake County Stormwater Management Commission
LGDF	Local Government Distributive Fund
LGTF	Local Government Tax Fund
MABAS	Mutual Aid Box Alarm System
MCAT	Major Case Assistance Team
MEG	Metropolitan Enforcement Group
MFT	Motor Fuel Tax
MICA	Municipal Insurance Cooperative Agency
MYCP	Multi-Year Capital Plan
MYFF	Multi-Year Financial Forecast
NERMT	North East Multi-Regional Training Unit
NIPAS	Northern Illinois Police Alarm System
NIRCL	Northeastern Illinois Regional Crime Laboratory
NLCC-ETSB	Northeast Lake County Consolidation Emergency Telephone Systems Board
NPV	Net Present Value
NSSD	North Suburban Sanitary District
PPO	Preferred Provider Organization
PSEBA	Public Safety Employee Benefits Act
PUD	Planned Unit Development
PW	Public Works
PZB	Planning and Zoning Board
RFP	Request for Proposal
RFQ	Request for Qualifications
RMS	Records Management System
SAN	Storage Area Network
SCADA	Supervisor Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus
SR	Selective Routing
SWALCO	Solid Waste Agency of Lake County
TIF	Tax Increment Financing
UPS	Uninterrupted Power Source
WAN	Wide Area (Computer) Network
WNPL	Warren Newport Public Library
WWFPD	Warren-Waukegan Fire Protection District



SECTION XI – APPENDIX

This Page was Left Blank Intentionally



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

This Page was Left Blank Intentionally



Accounts Receivable Policy

Adopted: July 10, 2006

Last Revised: August 20, 2018

This Page was Left Blank Intentionally

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

This Page was Left Blank Intentionally

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

This Page was Left Blank Intentionally

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.

This Page was Left Blank Intentionally



Fixed Asset Policy

Adopted: June 4, 2007

Last Revised: August 20, 2018

This Page was Left Blank Intentionally

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

This Page was Left Blank Intentionally



Fraud Prevention Policy

Adopted: June 4, 2007

Last Revised: August 20, 2018

This Page was Left Blank Intentionally

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

This Page was Left Blank Intentionally

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 ~~3560-65~~% of the subsequent year's General Fund budgeted expenditures (not including transfers ~~to fund capital projects and debt service~~ out).

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 ~~3560~~%, the Village board will be notified, and presented with a plan to bring the balance back above 60% within one fiscal cycle. Reductions will be resolved by either implementing a new, recurring revenue source or reducing expenditures.

Balances in excess of ~~the recommended Cash Flow Commitment~~65% may be considered for transfer~~red to the Capital Improvements Fund to support future capital projects~~to support future capital projects, other obligations, 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

This Page was Left Blank Intentionally

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.

This Page was Left Blank Intentionally



Investment Policy

Adopted: July 10, 2006

Last Revised: September 14, 2015

This Page was Left Blank Intentionally

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.

This Page was Left Blank Intentionally



Pension Funding Policy

Adopted: July 11, 2016

Last Revised: August 20, 2018

This Page was Left Blank Intentionally

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.

This Page was Left Blank Intentionally



Purchasing Policy

Adopted: December 19, 2005

Last Revised: August 20, 2018

This Page was Left Blank Intentionally

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

This Page was Left Blank Intentionally

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.