



# **Village of Gurnee**

## **FY 2025/2026 Annual Budget**



**Adopted Version - 4/07/2025**





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# **MAYOR'S BUDGET MESSAGE**

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# Mayor's Budget Message

April 7, 2025

To the Citizens of Gurnee:

On behalf of the Village leadership team, which includes the Mayor, Village Board, and executive staff, I am pleased to present the Annual Budget for the period of May 1, 2025 to April 30, 2026 (FY 2025/2026). The foundation of this budget is the diligence and hard work of current and prior administrations, and the experience and professionalism of the Village staff in their areas of expertise.

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

- The Village does not levy a real estate property tax or a utility tax. According to the Illinois Department of Revenue less than 3% of Illinois communities operate without a property tax. The percentage that do not levy a property tax or a utility tax, like Gurnee, is even lower.
- The Village maintains a healthy reserve to allow for the delivery of consistently high-level services to which the Village residents have become accustomed, and be ready to weather any emergencies that may arise.
- The Village maintains a AAA bond rating. This is the highest rating a Village can receive. It was achieved in 2014 and has been maintained ever since.
- The Village is nearly debt free with only \$2.7M outstanding from a low-interest (1.84%) IEPA loan for water system improvements at the end of FY 2025/2026. Gurnee has the lowest debt burden of any Illinois community with a population over 25K.
- The Village continues to have one of the lowest cost of water among the communities receiving Lake Michigan Water from the Central Lake County Joint Action Water Agency.
- The Village provides discounted rates for senior residents, such as water & sewer and building permits.
- The Village has received the very prestigious Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program every year since FY 2006/2007.

The FY 2025/2026 Annual Budget represents the Village's plan to allocate the resources needed to carry out the mission you have entrusted the Village Board and I to uphold. Engage, Preserve, Advance is a mission statement taken seriously by Village elected leaders and staff; it is the driving force behind the Village of Gurnee's municipal efforts day in, day out. It takes an engaged community, dedicated employees, collaborative partners, committed leaders and financial resources to transform this string of words into purposeful action. The Annual Budget allocates these resources through a conservative approach to estimating revenues, maintaining a focus on vital public safety services and infrastructure, keeping debt levels at a minimum and contributing to the vitality of the local economy. It does all of this without relying on a traditional municipal property tax. I encourage staff to develop the Village budget much like I budget at home. Improve services using current resources available while reducing costs to residents where feasible. The Annual Budget follows this approach and allows the Village to provide excellent services.

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

Highlights of the FY 2025/2026 Annual Budget include:

- Total budgeted expenditures of \$103.5M including transfers, an increase of 2.5% or \$2.5M. The increase is largely due to the largest capital plan in the Village's history, as well as many initiatives to make the delivery of services more efficient and cost-effective.
- The capital plan totals \$19.9M in improvements including \$9.9M on the transportation system, \$4.0M on the water & sewer system, \$2.1M on buildings & improvement, \$3.2M on vehicles & equipment, \$489K on technology and \$200K on stormwater management.



- Total General Fund budgeted expenditures of \$53.4M, an increase of 3.5% or \$1.9M. The increase is largely due to increases in community events, support for local social service organizations, professional and contractual services. The Village is investing in a number of technologies and initiatives primarily directed towards public safety.
  - Addition of contractual code enforcement personnel
  - Continued over-funding of public safety pensions
  - Expansion of off-duty security program
  - Transitioning to County-Wide consolidated dispatch
  - Exploring automated report writing and redaction for police using AI technology
  - Expansion of the Flock camera program
  - Exploring utilizing a drone to assist 1st responders
  - Institute a first of its kind in Lake County apprenticeship program for Police Officers in conjunction with the College of Lake County
- Prepared without a property tax for the 25th consecutive year and no new taxes or debt.
- Preservation of the General Fund reserve balance in excess of the policy range of 60-65%. The ending General Fund balance is projected to be \$33.4M or 73.8% of budgeted General Fund expenditures less transfers. This includes a \$4.0M transfer to support capital & infrastructure improvements, \$2.75M to the Capital Improvement Fund, \$1.0M to the Golf Course Fund and \$250K to the Water & Sewer Capital Fund.
- An increase of 17.25 full-time equivalents primarily targeted towards Public Safety and succession planning. This includes the addition of seven police officers apprentices, a records supervisor, a social worker, six firefighter/paramedics, a public safety mechanic, a maintenance worker, and an accountant.
- Continued funding of the Small Business Capital Grant Program that began in FY 2021/2022. \$250K is included to extend the grant program that allows small businesses to recoup capital expenses on a cost share basis up to a certain dollar amount based on the project investment. Since inception, the program has awarded nearly \$893K resulting in over \$4.3M of capital investment in the community.
- Continue to assist the Veterans and Environmental Sustainability Commissions to advance their mission and carry out goals. Provide support to the newly formed Gurnee Cares and Gurnee Arts Commissions to set goals and priorities.

As is apparent from the priorities outlined above and throughout the budget document, public safety, infrastructure and financial stability are core areas of focus for the Village in the next fiscal year. Following months of work by the Village leadership team, the Fiscal Year 2025/2026 Annual Budget is hereby presented for consideration.

Respectfully submitted,

Thomas B. Hood  
 Mayor  
 Village of Gurnee, Illinois



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# **INTRODUCTION**

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# New in FY 2025/2026

## What's New in FY 2025/2026

This section is intended to be a quick bullet-point list of items or initiatives that are new to the FY 2025/2026 budget. Each of these is explained in further detail throughout the Transmittal Letter, Budget Overview and Departments sections of the budget.

- Administration
  - Addition of Accountant position to facilitate succession planning.
  - Anticipated transition to Intergovernmental Personnel Benefit Cooperative (IPBC), a local government insurance pool, for health/dental/vision insurance coverage effective January 1, 2026.
  - Implementation of Microsoft Office 365 for productivity and email applications.
  - Funding to support local non-profit organizations that promote the health & welfare of residents.
  - Partner with the Gurnee Park District to host additional events throughout the community.
  - Create and launch a new Village website.
  - Implement an advanced communications system that will allow residents and visitors to be contacted during an emergency.
  - Anticipate the addition of several businesses to the community including:
    - New at Gurnee Mills:
      - Primark and Boot Barn opening in the former Bed Bath & Beyond box
      - Global home furnishings retailer opening in the remainder of the former Sears box
    - Proposed Construction: Ten – Hotel & Residential Community, former Holiday Inn site
    - Approved for Construction: Veterans Assistance Commission of Lake County
    - Approved for Construction: Paintball Explosion themed entertainment course
    - Approved for Construction: Trio fuel station/convenience store on site of BP and former Avalon
    - Under Construction: remainder of Phase 1, Keystone Development, 7200 Grand Avenue
    - Expansion completed: AZ Polymers
    - Expansion completed: Muller Honda
  - Capital contribution transfer from the General Fund of \$4.0M to the Capital Improvement Fund of \$2.75M, Golf Course Fund of \$1.0M, and Water & Sewer Capital Fund of \$250K.
- Community Development & Engineering
  - Addition of a second contractual Code Enforcement Officer.
  - Building code update.
  - Oversee the largest capital plan in Village history (\$20.9M) including:
    - Transportation System - \$9.9M
    - Water & Sewer System - \$4.0M
    - Vehicles & Equipment - \$3.2M
    - Buildings & Improvements - \$2.1M
    - Technology - \$489K
    - Stormwater Management - \$200K
- Police Department
  - Transition to consolidated dispatch center Lake Consolidated Emergency Communications (LakeComm).
  - Expanded FLOCK camera program throughout the community.
  - Implementation of Drone as a 1st Responder program.
  - Use of AI technology to assist officers in report writing, FOIA responses and juvenile redaction.
  - Implementation of a Police Officer apprenticeship program in conjunction with the College of Lake County.
  - Additional health screenings for employees to enhance officer wellness.
  - Hiring a full-time Social Worker.
- Fire Department
  - Addition of six Firefighter/Paramedic positions to fully staff a fifth ambulance to be located at Station #1.
  - Addition of a Public Safety Mechanic position to formalize in-house maintenance and upfitting programs for fire apparatus.
  - Advanced cardiac monitors on all six Advance Life Support Ambulances to include additional monitoring and automated reporting capabilities.
  - Establish a Gurnee Citizens Fire Academy.
- Public Works (Streets, Utility & Fleet)
  - Moving a part-time locator position to a full-time maintenance worker to continue utility locates and enhance the effectiveness of snow and ice control operations.
  - Continued implementation of SCADA master plan and backup power at critical facilities.
  - Replace Fuel Island at the Public Works facility.



- Continuation of the 50/50 Parkway Tree program, annual sidewalk replacement program and the mulch delivery program.



# Transmittal Letter

April 7, 2025

To the Mayor and Village Board:

It is my privilege to present the Fiscal Year (FY) 2025/2026 Proposed Budget for the Village of Gurnee, Illinois. The FY 2025/2026 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 2025/2026 projected revenues are \$101.4M. This is a \$2.3M or 2.3% increase compared to the FY 2024/2025 revised budget. The majority of the increase is a result of Investments & Contributions which increase \$1.8M due to greater returns on investments, Major Revenues which increases \$1.7M due to sales and amusement taxes, Charges for Service which increase \$381K due to off-duty security and ambulance fees, and Taxes which increase \$210K due to road & bridge taxes levied by Warren Township and disbursed to the Village.

Projected expenditures for FY 2025/2026 are \$103.5M, an increase of \$2.5M or 2.5%. The majority of the increase \$2.7M is in Contractual Services category due to the largest road rehabilitation program in Village history. Professional & Technical Services increases \$1.8M due to the LAKECOMM fee for dispatch services and additional engineering consultants. Other Contractual Services is down by \$766K due to costs associated with the dispatch center being transitioned to LAKECOMM. Salaries & Wages, typically the largest increase, is up only \$160K or 0.4% due to contractual adjustments and the addition of 17.25 FTE's offset by the transition of the dispatch center which will result in a loss of 24.25 FTE's.

The projected FY 2025/2026 ending General Fund balance is \$33.4M or 73.8% of budgeted General Fund expenditures less transfers. This is in excess of the required policy range of 60-65%. For the 25th consecutive year, the budget has been developed without a property tax.

## FY 2025/2026 Budget Overview

The Village of Gurnee's FY 2025/2026 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 2025/2026 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 2025/2026 budget remains conservative in estimating major revenues, but reflects the new operating normal following the pandemic, changes to sales tax laws and anticipated business expansion. There are many challenges and opportunities on the horizon that influenced the preparation of the budget including; the repeal of the 1% tax on groceries by the State of Illinois, aging water infrastructure, potential state level legislation impacting pensions and county-wide dispatch consolidation in 2025. The budget assumes a response to make up for the lost revenue from the grocery tax (1 month of revenue on a budget basis), a normal operating season for Great Wolf Lodge and Six Flags Great America, and continued performance from Gurnee Mills, the primary drivers of tax revenue.

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

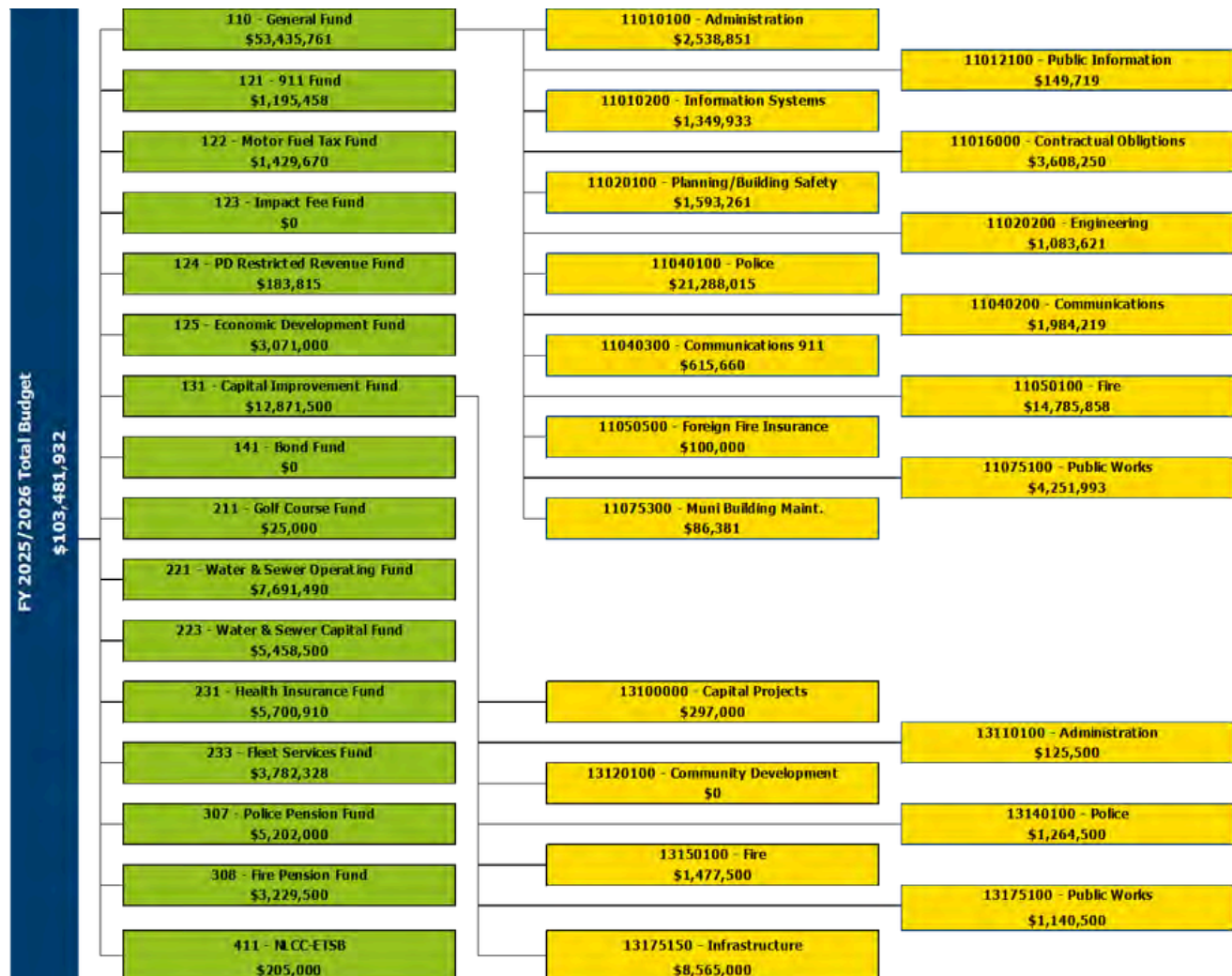
The Village's commitment to preserving its infrastructure is apparent by the way of its Capital Plan of \$19.9M, the largest in the Village's history. The plan includes \$9.9M in transportation system improvements, \$2.1M for buildings & building improvements, \$4.0M for water and sanitary sewer systems, \$3.2M for vehicles and equipment, \$489K on technology and \$200K on stormwater management. Planned draw-downs in the Motor Fuel Tax Fund, PD Restricted Revenue Fund, Capital Improvement Fund, Water & Sewer Fund and Fleet Services Fund are largely the result of prior year surpluses due to positive General Fund performance.



The high level of service the Village is able to provide its residents is directly correlated with the vibrancy of Gurnee's local economy. Economic development initiatives in FY 2025/2026 continue to be guided by three objectives including visitor/shopper generated revenue, high quality employment opportunities and the quality of life for which our residents chose Gurnee. The commitment to maintaining a robust local economy is illustrated by the Village's support of its business community, both large and small businesses. The Village maintains incentive agreements with the "Big Three" and other large businesses. In FY 2021/2022 the Village Board unanimously adopted a Small Business Capital Grant Program and allocated \$250K to assist local small retail, restaurant and entertainment businesses in making capital improvements. The program has been funded at the same level each year since and is back for a fourth year. Since inception, the program has awarded nearly \$893K resulting in \$4.3M of capital investment in the community.

Budgeted headcount across all departments is proposed to increase by 17.25 full-time equivalents primarily targeted towards public safety and succession planning. This includes the addition of seven police officers apprentices, a records supervisor, a social worker, six firefighter/paramedics, a public safety mechanic, a maintenance worker, and an accountant. These additions will be offset in FY 2026/2027 with the transition of communications to LAKECOMM resulting in a reduction of 24.25 FTE's. A total of 13.0 full-time equivalents will remain authorized but unbudgeted to maintain continuity of services. These authorized position may be used to bring on replacements prior to pending retirements, move contracted services in-house or allow for a potential promotion throughout the fiscal year. Salaries & Wages and Employee Benefits account for over 50.0% of the total budget and 68.0% of the General Fund budget.

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



## Budget Priorities and Upcoming Initiatives

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

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

While our Vision describes where Gurnee wants to go in the future, the Mission establishes the Village's role in reaching that destination. The FY 2025/2026 Budget includes funding to support its Mission:

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

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

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

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

**Fiscal Sustainability**...“A financially responsible organization”

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

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

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

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

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

The following highlights each strategic priority as it relates to the FY 2025/2026 Proposed Budget.

**Fiscal Sustainability**... The General Fund reserve balance is in excess of the policy range of 60-65% of budgeted expenditures. The projected FY 2024/2025 ending General Fund balance is \$33.4M or 73.8% of budgeted General Fund expenditures less transfers. This is a notable achievement and prudent due to the Village's strong reliance on economically sensitive revenues absent a property tax. The Village is one of very few communities in the State of Illinois to be in such a strong financial position with its reserves. Having no property tax and being general obligation debt-free is a rarity in local government.

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





Conservative budgeting has historically led to General Fund surpluses at the end of the year that are used to supplement future capital improvement programs. The Village budgets Major Revenues, which account for more than 70% of General Fund revenues, conservatively to allow for minor fluctuations or unanticipated economic conditions. On the expenditure side, the Village plans for all budgeted positions to be filled year-round. New positions may be budgeted for a partial year depending on when staff plans to fill the position. With 250+ full-time employees, regular turnover from retirements or positions being vacated typically results in significant savings. The combination of conservative budgeting for major revenues and expenditures typically results in General Fund surpluses averaging approximately \$2M.

In FY 2023/2024, conservative budgeting and major revenues outperforming budget, led to a significant surplus that will allow the Village to transfer \$4.0M at the end of FY 2024/2025 to fund FY 2025/2026 capital programs. In conjunction with the the FY 2025/2026 budget, the Village will consider a transfer of \$2.75M to the Capital Improvement Fund, \$1.0M to the Golf Course Fund and \$250K to the Water & Sewer Fund.

- The transfer to the Capital Improvement Fund will be used to enhance the program for FY 2025/2026.
- The transfer to the Golf Course Fund will be used to replace the irrigation system at the course slated for FY 2026/2027.
- The transfer to the Water & Sewer Fund will allow the Village to continue to fund an adequate capital program. The Village held water rates flat for two years during the pandemic and as a result fell behind in capital funding. Assistance from General Fund surpluses will allow the Village to maintain a capital program while the rate catches up over a longer period of time or an alternative revenue source is identified. Despite a proposed rate increase, the Village has the 2<sup>nd</sup> lowest cost of water among the communities purchasing Lake Michigan water from the Central Lake County Joint Action Water Agency. With adequate rate adjustments, the Water & Sewer Fund should reduce its reliance on General Fund Transfers to support capital improvements.

The Village anticipates having a \$3.5M surplus at the end of FY 2024/2025. Following the completion of the FY 2024/2025 audit, the excess balance will be calculated and considered for future capital or other obligations. All of this is possible by having multiple layers of contingency and conservative budgeting.

**Well-Maintained Infrastructure...** The FY 2025/2026 capital program totals \$19.9M, the largest plan in the Village's history. The plan includes \$9.9M in transportation system improvements, \$2.1M for buildings & building improvements, \$4.0M for water and sanitary sewer systems, \$3.2M for vehicles and equipment, \$489K on technology and \$200K on stormwater management.

The highlight of the plan is a substantial investment in the Transportation and Water & Sewer Systems. Transportation system improvements including \$6.4M for nearly 7.45 miles of resurfacing and 0.35 miles of reconstruction. Over the past five years the Village's Pavement Condition Index (PCI) has improved from 61 to 65. The PCI ranks road surfaces on a scale of 1-100 with a ranking 100 being a perfect surface and anything under 40 considered failing. A rating of 65 represents the overall roadway system is in Fair Condition.

Other notable improvements include \$2.5M for the replacement of watermain in the Stoney Island area. The Village has allocated \$2.1M for facility improvements including HVAC replacement at various facilities, the fuel island at Public Works, access control replacement at the Police Station and reconfiguration at Fire Station #2. Funding for technology enhancements and vehicles and equipment replacement, which totals \$3.7M. Stormwater Management System spending includes \$200K for floodplain acquisition and drainage improvements throughout the Village. Further detail on Capital Improvement Projects can be found in the Capital Improvements section.

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

Several strategic initiatives planned for FY 2025/2026 include analysis of the resident and business community satisfaction surveys, further refining the interdepartmental communications team and preparing for a new website and potentially customer-relationship management software in the following year. The satisfaction surveys will gather opinions, perceptions and suggestions about municipal services and government. Additionally, these surveys will provide feedback to



help assess service and communications targets. The interdepartmental communications team continues to work to ensure more thorough and efficient communication services. The team approach also helps refine the quality of communication output with the goal of providing the community with information that meets its needs.

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

**A Stable, Well-Trained Workforce...** Workforce recruitment, retention, development and diversity are identified as priorities in the 2023 – 2026 Strategic Plan to ensure continuity in the quality services the Village provides and the public has come to expect. Within the Police and Fire Departments, recruitment has continued at a rapid pace with twelve recruitments since 2021 (historically there were two recruitments every two years). Both Police and Fire Department have recently completed recruiting again to start off 2025. While separations have operational implications, they also present opportunities for growth, innovation, diversity and improved organizational performance. Additions to the Police and Fire staffs have been strategic to add services or increase service levels. For example, the FY 2025/2026 budget includes several new positions to staff an additional ambulance and build a recruiting pipeline for police officers.

During its rapid growth in the late-1990s the Village hired a large amount of employees to keep up with service demands. Many of those employees are now retiring. From January 2021 through December 2024, the Police Department has hired 41 new Officers, of which 35 remain employed. During that time there were 33 retirements and other separations in the Department. The Department is hoping to send four candidates to the Police Academy between May and September 2025. While there are a few anticipated retirements in the upper ranks over the next few years, which will create vacancies in Police Officer rank due to promotions, the Department anticipates the pace of retirements and unexpected vacancies to slow and is planning ahead to manage the process to backfill the positions.

Within the Fire Department from January 2021 through December 2025, there were 15 retirements and other separations, with the majority occurring during calendar year 2023. During that same time period, 16 new Firefighter / Paramedics were hired, of which 13 remain employed. The Department expects some continuing retirement activity and promotions that will result in Firefighter / Paramedic vacancies over the next couple of years before slowing down again. The Department is in the process of establishing a new hiring list. Due to efforts by the Department's recruitment team (which is a product of the Strategic Plan) to revise the qualifications and conduct outreach to a wider audience to solicit interest, there are anticipated to be 30 candidates on the new eligibility list. A significant number of existing vacancies should be able to be filled from the candidates on this list.

The Civil Service Commission (CSC) is involved with the recruitment and screening process for the majority of positions within the Village. The CSC is an independent body and is comprised of three appointees from the community. Candidates for positions participate in a multifaceted process with the Commission. After posting of the eligibility list of ranked candidates, when vacancies occur, the Village makes employment offers starting with the first person on the list. Various other rigorous screening processes take place post-offer, with successful candidates ultimately beginning employment with the Village. Modifications to CSC processes over the past few years have resulted in increased diversity in the Village's workforce, thereby making the employee-base more reflective of the community it serves. Diversity in the workforce has increased from 13% in 2021 to 23% in 2024 and those efforts will continue.

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 as is the case with the Accountant position. This has allowed the Village to favorably address changes in leadership with minimal operational impacts. By developing opportunities for internal promotions, there is a continuity of organizational knowledge / skills / abilities and improved employee job satisfaction and retention. Providing professional development opportunities ensures that knowledge and skills stay relevant and up-to-date, which helps ensure a higher level of service provided to the community. During FY 2025/2026 resources and efforts will continue to focus on researching best practices, modifying internal processes, developing professional pathways and utilizing technology to name a few.

**A Safe Community...** Our residents, businesses and visitors benefit from constantly assessing operations to ensure equitable treatment for all, implementing technology where procedurally and financially feasible and providing public interaction and education opportunities. Having the appropriate staffing in place, increasing public safety engagement efforts and



strengthening stakeholder relationships are all priorities in the 2023 – 2026 Strategic Plan.

Both the Police and Fire Department FY 2025/2026 Proposed Budgets include new personnel and equipment in order for each to keep up with ever-increasing service demands, legislative mandates and industry best practices. The Police Department includes the addition of seven police apprentice positions, a social worker, records supervisor, and a public safety mechanic. Current sworn strength of the Department is 71. This allows balanced patrol teams, a fully staffed investigation division, two Visitor-Oriented Policing teams and five School Resource Officers. Supplementing headcount will be technology improvements aimed at increasing efficiency and crime prevention activities. Both departments are replacing vehicles and adding technology to improve efficiency including: expanded FLOCK camera program throughout the community; implementation of Drone as a 1st responder program; and using of AI technology to assist officers in report writing, FOIA responses and juvenile redaction.

The Gurnee Fire Department is the second busiest department in Lake County only behind Waukegan. In 2024, the Department responded to a record 8,142 calls. Over the past 10 years, call volume has increased 42%. To address the ever increasing workload, the Department has applied for a grant for additional personnel as well as added a sixth ambulance to the fleet (5 staffed and 1 reserve). In FY 2024/2025 the Gurnee Fire Department submitted for a Department of Homeland Security Staffing for Adequate Fire & Emergency Response (S.A.F.E.R.) grant to hire six additional firefighter/paramedics but was denied. The FY 2025/2026 budget includes the addition of six positions to be staffed later in the 2025. The additional six positions will allow shift staffing to increase by two firefighter/paramedics. With the two additional fire Firefighter/Paramedics per shift coupled with the sixth ambulance, the Department will be able to staff five ambulances 24/7/365 with one ambulance in reserve should a frontline unit need to be removed from service. The Fire Department will be updating cardiac monitors on all six ALS ambulances to include additional monitoring and automated reporting capabilities.

As service organizations, the Gurnee Police and Fire Departments rely on public trust and relationships to help accomplish their missions. Providing opportunities for interaction between first responders and community members not only helps shape organizational policy in the public's interest, it helps increase cooperation and commitment between the two groups. In FY 2025/2026 the Gurnee Police, Fire and Public Works Departments will continue to participate in Training in the Park. The program travels to different community parks and provides residents the chance to learn about public safety services and equipment while getting to know the first responders in a relaxed atmosphere. K-9 demonstrations, ladder truck rides and fire hose operation are just a few of the activities held during the two-hour sessions. The Gurnee Police Department recently restarted its Citizen's Police Academy (CPA) and the Fire Department is looking to enhance the program adding fire related content. The CPA is an engaging and enlightening program that offers an exclusive glimpse into the world of law enforcement. The eleven-week academy allows residents to get up close and personnel with the men and women of the Gurnee Police Department while participating in both classroom instruction and hands-on activities.

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

The Lifestyle Vitality strategic priority sets forth initiatives which challenge us to collaborate and connect with one another in new and productive ways. A newly created position of "Community Engagement Coordinator" was brought on board in FY 2024/2025 within the Economic Development Division of Administration and has added a resource for the Village to facilitate communication among the Village and its residents, businesses, and community partners; and facilitate events and programming that bring these stakeholders together. Foundationally, the Village seeks to engage the community around fine-tuning its strategic priorities. Participants in the 2023 – 2026 Strategic Plan update felt that the Village is effective at outgoing communication but that opportunities to engage in two-way dialogue could be improved. A new annual State of the Village event, easier-to-digest Village planning documents, additional communication in the newsletter and opportunities to engage with elected officials outside of official meetings will help to build deeper, stronger and more trusting relationships between Village government and its community members.



Guided by the conviction that a connected community is a caring and effective community, the Village will be dedicating resources to support connections among residents/neighborhoods and between residents and small businesses (typically locally-owned and appreciative of local support). With most leading busy lives, opportunities to connect can be few and far between. Community-wide events, neighborhood gatherings (block parties), and small business-focused events provide family fun and strengthen our common interest in the wellbeing of the community. Funding is included in the FY 2025/2026 budget to hold additional community events and outreach efforts.

### **Factors Affecting the Budget**

The country has experienced historic levels of inflation over the past few years which has had an impact on various commodities and services. Health care costs have gone up by double digits for two consecutive years and are expected to continue to rise. As a self-insured entity, the Village budget and employee feel the direct impact of rising costs through higher expenses and employee premiums. In FY 2024/2025 Village staff explored the opportunity to join a local government pool for health/dental/life insurance. Specifically the Village reached out to the Intergovernmental Personnel Benefits Cooperative (IPBC). IPBC is an intergovernmental agency created under Illinois statutes, which allows units of local government to band together for the purposes of insurance and is open to municipalities, counties, special districts and intergovernmental agencies. The IPBC was established in 1979 and as of July 1, 2024 has over 160 members spread across the state of Illinois. The purpose of the IPBC is to provide economies of scale and risk pooling that will allow members more financial stability than offered by the commercial insurance market in a fully transparent environment. Members also operate as part of a larger Board of Directors to control the finances within the pool. Preliminary discussions and rate information indicates a savings in premium costs and a more stable and predictable cost structure from the current model.

Pursuant to the enactment of Illinois Public Acts (P.A.) 101-0031 and 101-0604 (Leveling the Playing Field for Illinois Retail Act), remote retailers and marketplace facilitators that meet certain thresholds are required to collect and remit sales tax and home rule sales tax made on or after January 1, 2021. The legislation essentially requires sales tax, both state and local, to be collected and remitted for online transactions. Now retailers such as Amazon are required to collect home rule sales tax for products shipped to communities that impose the tax such as Gurnee. Up until the legislation, online retailers were at an advantage over traditional brick and mortar retailers required to collect the tax. The impact of the legislation is difficult to measure but sales tax collections are approximately 15% or \$2.5M greater than pre-legislation levels. Additional legislation effective January 1, 2025 expands the definition of reatailer to include more online and remote sellers requiring them to collect and remit the full local rate based on the destination of the sale. This is anticipated to increase sales taxes but have a smaller negative impact on Local Use Tax for a net positive to the Village. This additional revenue benefits the General Fund and Capital Improvement Fund as 50% of Home Rule Sales Tax is dedicated to capital.

Effective January 1, 2026, the State of Illinois repealed the 1% grocery tax that was remitted to municipalities. For the Village this impact is estimated at approximately \$2.0M in annual revenue to the General Fund. Municipalities were granted the ability to institute the tax by taking action prior to October 1, 2025. Village staff is currently studying the issue and will bring recommendations forward for Village Board consideration in the summer of 2025. The FY 2025/2026 budget assumes action to at least make up the 1% taken prior to the deadline. If no action is taken the impact of the FY 2025/2026 budget is one month of revenues on a budget basis, the full impact would be felt in FY 2026/2027.

From 1960 to 1990, the Village's water distribution system increased from 13.9 miles to 73.7 miles. This represents a five-fold increase during the thirty-year time frame. From 1990 to present, the system has more than doubled in length from 73.7 miles to 182 miles. As the water system passes 60 years of age, significant portions of the original water system are deteriorating resulting in a lower level of service to the community in the form of water shutdowns to repair pipe breaks and perform maintenance of pumps, tanks, valves and hydrants. Due a large amount of the system being developed in a short period of time, watermains and appurtances will reach the end of their useful life and need to be replaced in a short period of time. This creates a fiscal cliff of sorts when it comes to funding infrastructure improvements over the next 20 years. Village staff has proposed a plan to help smooth the replacement spike over a number of years, but funding is currently inadequate. The Village maintains the 2<sup>nd</sup> lowest cost of water for municipalities purchasing Lake Michigan water from the Central Lake County Joint Action Water Agency (CLCJAWA). The FY 2025/2026 budget assumes a 6% increase in rates. In the absence of large water rate increases, the Village will have to seek alternative sources of revenue to fund watermain replacement over the next 10 years or so. Village staff is studying the issue and will continue to look for ways to increase the funding for water infrastructure.



As a service organization, costs related to employees account for the majority of expenditures. Therefore, increasing or decreasing the size of the municipal workforce can have notable impacts on the budget. As noted earlier, several budgeted personnel changes are included in the FY 2025/2026 budget that result in a net increase of 17.25 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. The increase is due in part to the transition to county-wide dispatch LAKECOMM expected in July 2025. The dispatch center FTE's of 24.25 are included in the FY 2025/2026 budget but will eventually be shifted to LAKECOMM and more than offset the proposed increases. Public safety staffing levels are strongly related to keeping the Village's local economy safe and secure as consumer spending accounts for the majority of the Village's revenue sources. Absent a property tax, the Village relies on sales tax, amusement tax, hotel/motel tax and food & beverage tax, a large percentage of which is generated by visitors to the community. If those visitors do not feel safe, they will not come to Gurnee for shopping, dining and entertainment, thereby impacting the Village's financial resources and as a result ability to service the community. While personnel costs are the most substantial in the budget, they are also the most vital for the community. More information on personnel changes can be found in the Budget Overview section.

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

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

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

Due to the Village's reliance on consumer driven spending the Village aggressively pursues new growth and maintaining existing tax drivers. As such, the Village utilizes rebate or sharing agreements to attract or retain entities. The FY 2025/2026 budget reflects existing agreements with Gurnee Mills, Six Flags Great America, Great Wolf Lodge, Anthony GMC, Kensington Development on behalf of Cooper's Hawk, Elite Motors (CarWise), Muller Honda and McCullough Kubota. When utilizing rebate or sharing agreements the Village protects base revenue generated and considers sharing additional revenue whenever possible. This allows the Village to maintain existing funding levels while driving future new growth.

### **Fund Balance and Bond Rating**


In accordance with the Village's *General Corporate Fund Balance Policy*, an unreserved fund balance for the General Fund should at a minimum equal 60-65% of the subsequent fiscal year's expenditures less transfers out. Any restrictions or commitments of fund balance are deducted to result in an unreserved fund balance. According to its policy, the Village must maintain an unreserved fund balance of approximately \$27.1 - \$29.4M for FY 2025/2026. 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, 2026 General Fund balance of \$33.4M equates to 73.8% of FY 2025/2026 proposed expenditures less transfers out. More information on the General Fund balance can be found in the Fund Summaries section.



The Village's bond rating is further evidence of its overall financial strength. On July 9, 2014 the Village of Gurnee received notice from Standard & Poor's (S&P) Rating Services that its bond rating had been upgraded from "AA+" to "AAA," the highest possible rating an individual agency can achieve. Ratings range from AAA to D (in default); (+) and (-) indicate the relative standing within the rating categories. AAA means the Village's bonds are considered to be of the highest investment quality. This results in lower interest rates and significant interest expense savings.

S&P analysts noted that the Village's local economy, management conditions, budgetary flexibility, liquidity, budgetary performance and debt are all either "strong" or "very strong." In particular, analysts identified financial policies, practices and plans as "strong" under their Finance Management Assessment (FMA) methodology. Further, analysts noted the Village's low debt service to total expenditures ratio, proactive approach to pension funding, high reserves and strong economy as other fundamental strengths in awarding the upgraded rating. The Village is one of approximately 20 in the state to be rated AAA by S&P.

### **Village Planning & Reporting Elements**

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



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, 2024. 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 2025/2026 Proposed Budget has been compiled to adhere to these strict requirements and we are submitting it to the GFOA to determine its eligibility for another award.

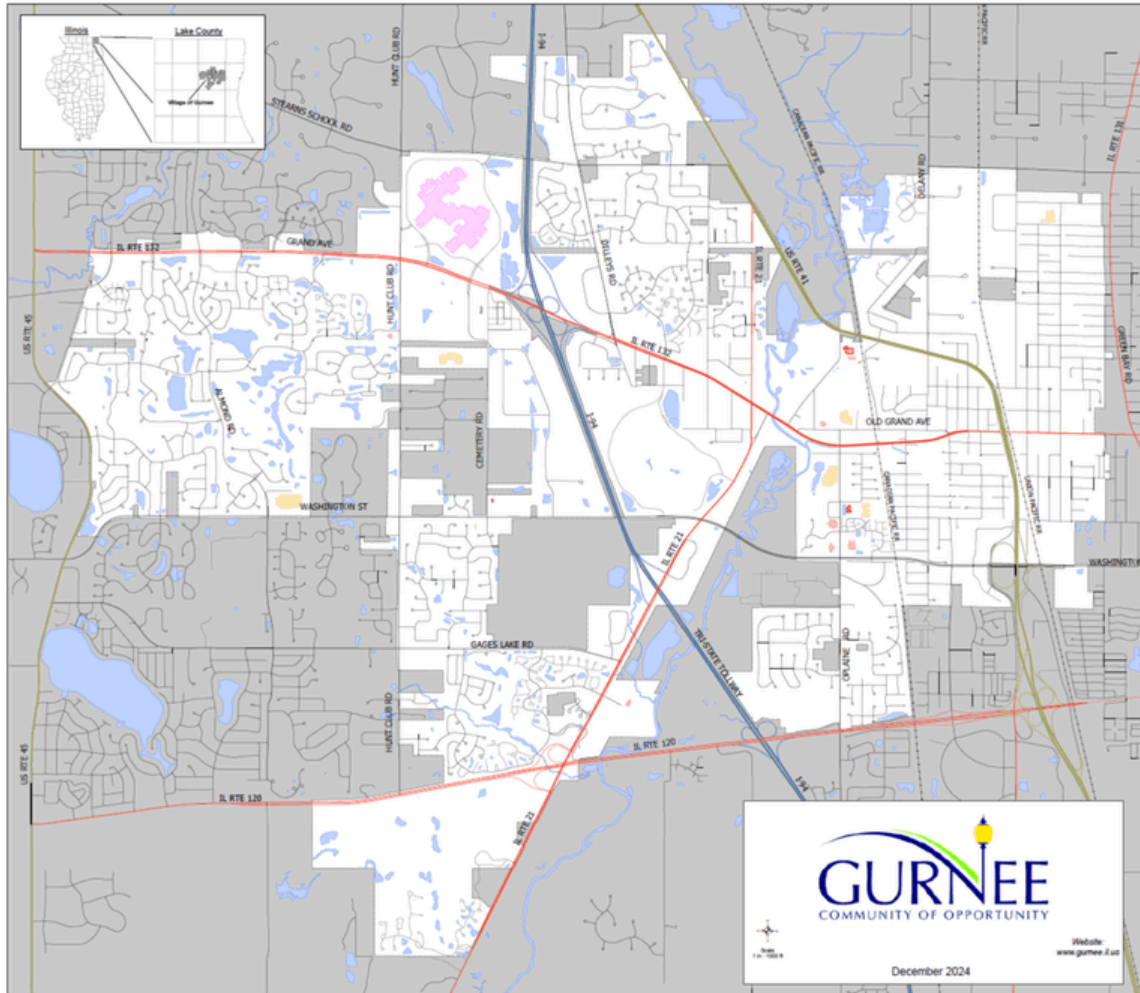
### **Summary**

This budget includes funding that places capital improvements at the forefront of Village operations while continuing to keep public safety as a priority. Preparation of the budget is a long and demanding task that reflects the contribution of the entire organization. I would like to thank the Village Board, Village citizens and many staff members who participated in the preparation of the Fiscal Year 2025/2026 Budget.

Respectfully submitted,

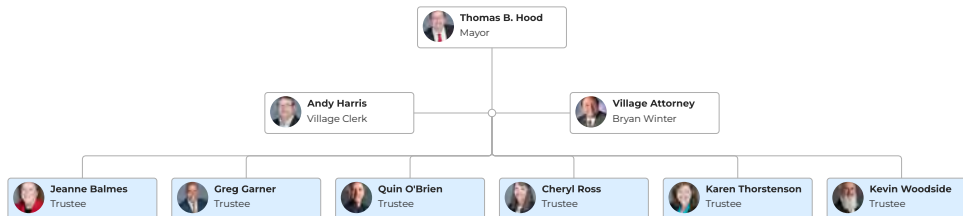
Patrick A. Muetz  
Village Administrator

## Village Boundaries

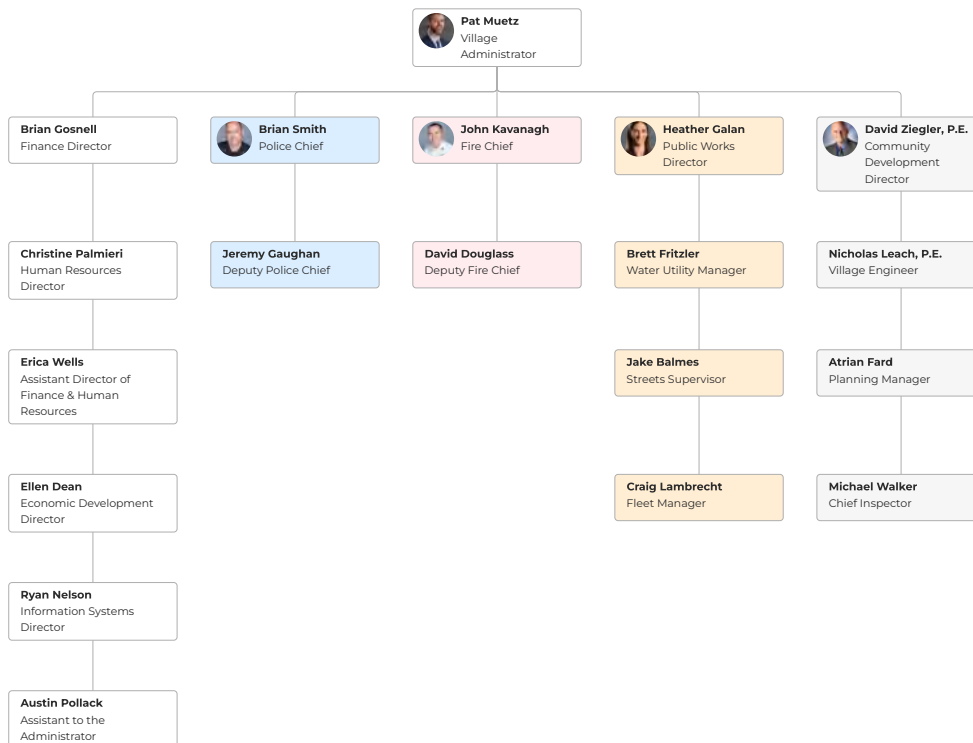


# Elected Officials & Staff

## Elected Officials

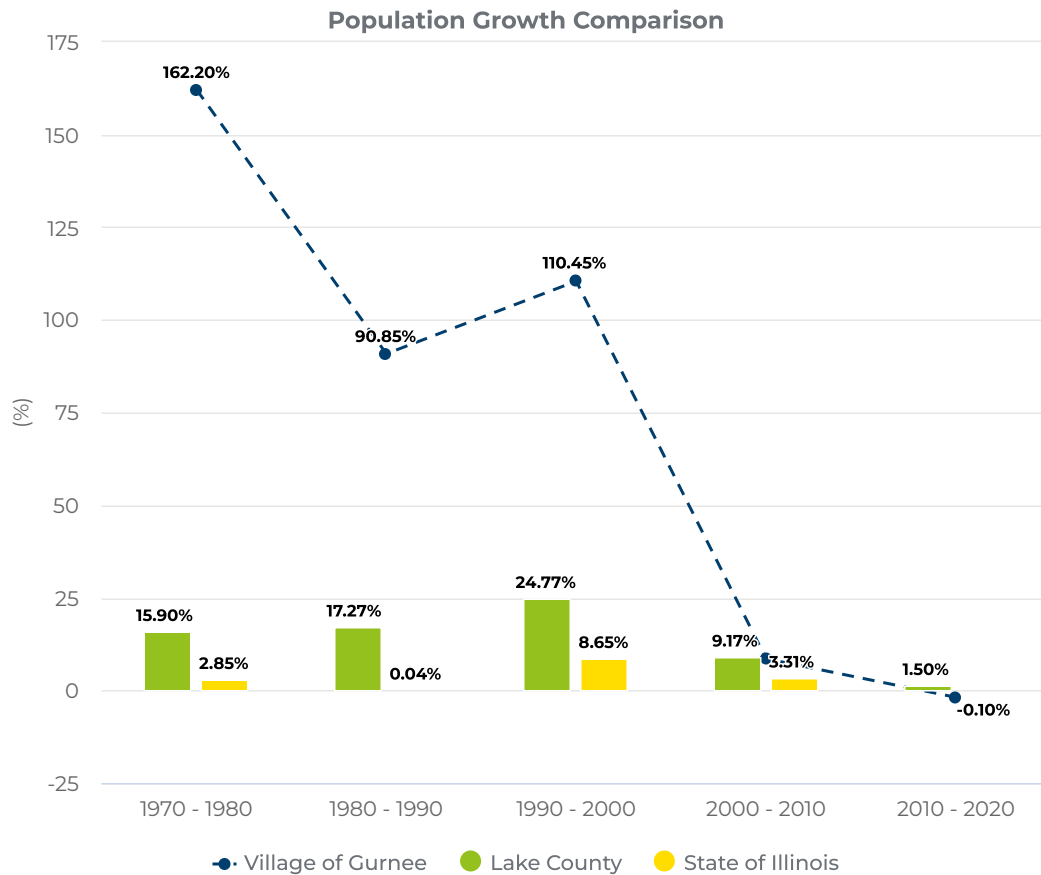


## Executive Staff





# Village History & Overview



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

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

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

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





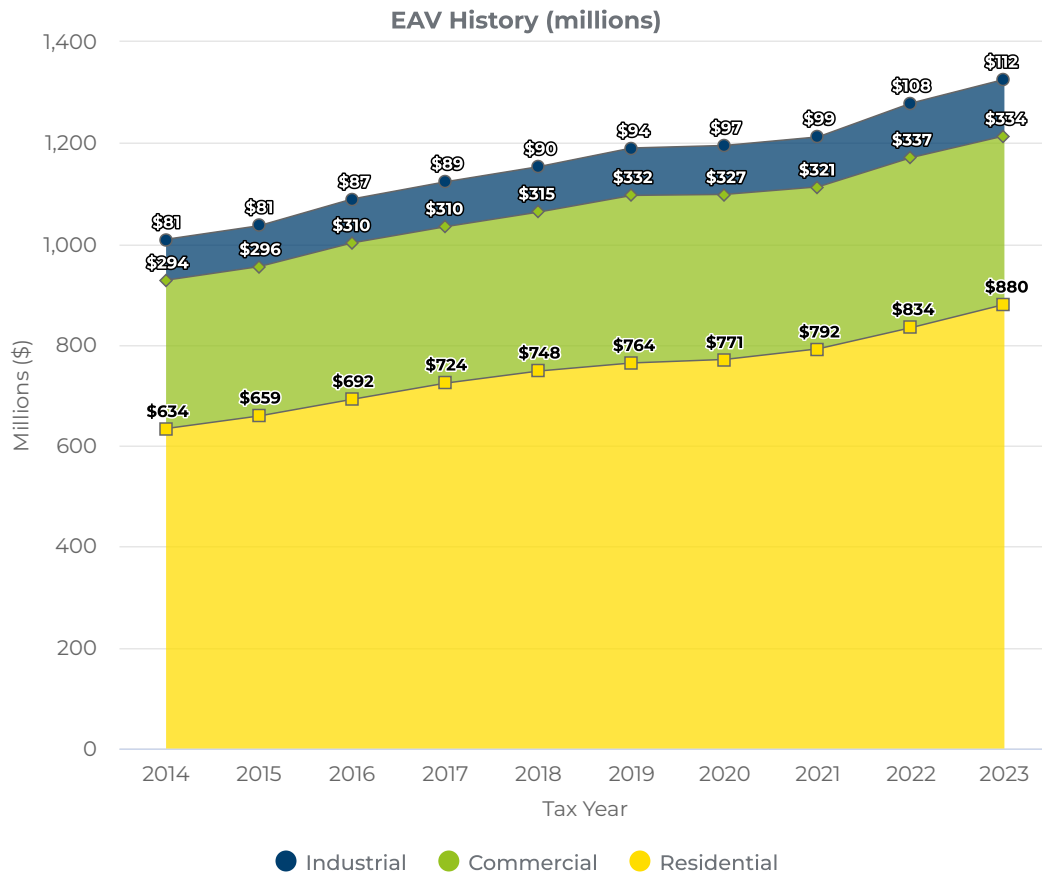
processes to increase efficiency.

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

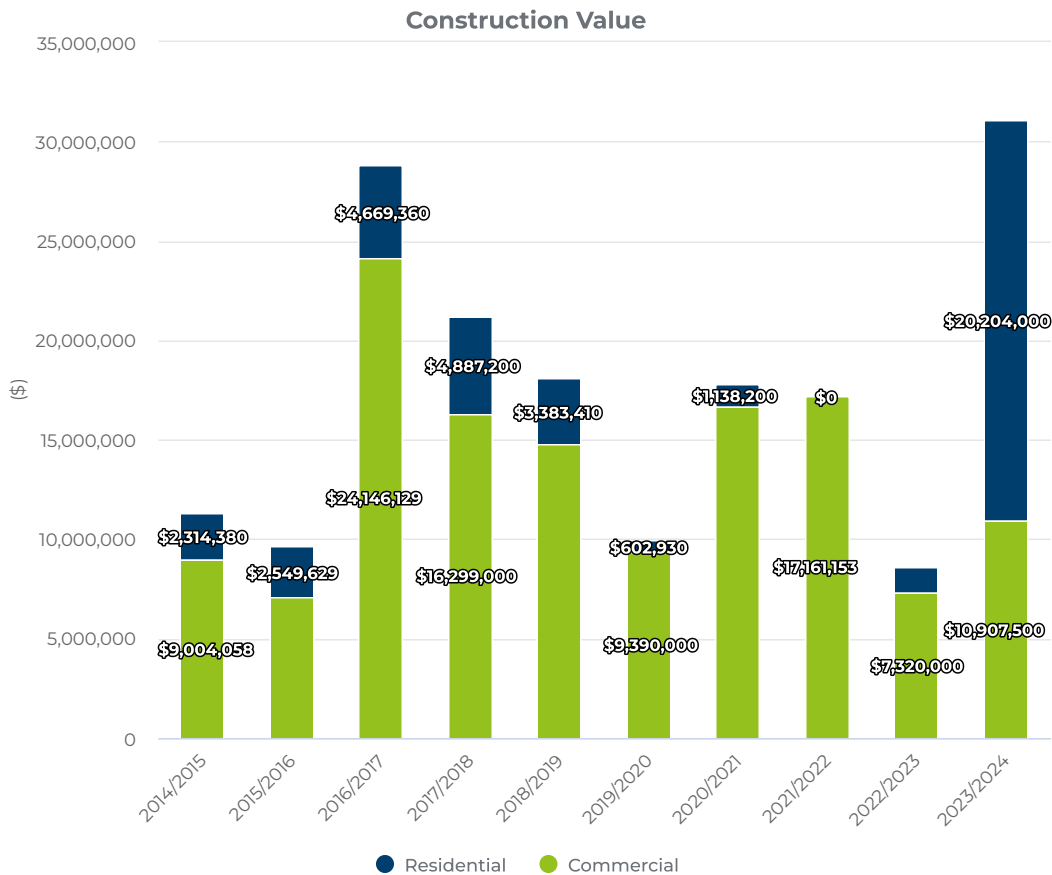
The Village is a home-rule unit by virtue of its population. As a home-rule unit, the Village has no tax rate or debt limitations, nor is it required to conduct a referendum to authorize the issuance of debt or to increase property taxes. Should the Village issue debt, the Village's Debt Policy requires that the Village issue no more debt than is allowed by state statute for a non-home rule unit (8.625% of the Village's EAV). The Village currently only has debt related to the construction of the Knowles Road Water Tower which is a low-interest (1.84%) loan from the IEPA.

The Village of Gurnee provides services considered comparable with the vast majority of other municipalities in the United States including centralized administrative services, planning & zoning, building inspections, code enforcement, engineering, police services, fire prevention, fire rescue, emergency medical services, infrastructure and fleet maintenance and finally water and wastewater conveyance and utility billing. Village services are divided among five major areas including Administration, Community Development, Police, Fire and Public Works. Within each department are specialized divisions which further delineate responsibility centers. The Village has 251 full-time employees and approximately 20 seasonal/part-time employees. The Village has six bargaining units representing employees in each of the departments. The International Association of Firefighters contract expires on April 30, 2027; the Fraternal Order of Police and Illinois Council of Police contracts which cover the majority of sworn police personnel expire on April 30, 2027, the Illinois Council of Police contract which covers communications personnel expired on April 30, 2026, and two contracts with the Local 150 Midwest Operating Engineers expire on April 30, 2025. .

# Equalized Assessed Valuation



# Economic Development



Gurnee is a mature community, thus most development is infill in nature; the chart above represents the building permit value of “new”, ground-up commercial construction. In FY2024/2025 leasing began for a new, 153-unit rental apartment development, *Gurnee Glen*, located on 11.44 acres located on Woodlake Drive; two out of three buildings will be completed this year. Texas Roadhouse completed construction on a new 7,895 square foot restaurant on a newly created outlot of the former Toys r Us store (to be occupied by Ashley Furniture) at 6060 Gurnee Mills Circle E. The former Bakers Square restaurant at 6340 Grand Avenue on the Gurnee Mills ring road was demolished and construction begun on a new 4,695 square foot Bank of America building. The first building to be completed and opened in the new Keystone Development (11 acre, mixed use) at 7200 Grand Avenue is a new Buona Beef/Rainbow Cone freestanding 4,455 square foot restaurant with drive-through anticipated to open Spring 2025. AZ Polymers is under construction at 740 Tri-State Parkway on a new 74,165 square foot industrial building, its second built in Gurnee within a two-year span.



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 2024/2025 Budget, sales tax dollars represented approximately 40% of the Village's General Fund revenue. The Village has a total of 26 shopping centers with 6,310,797 square feet of floor area and 15 industrial/office parks with 5,501,596 square feet of floor area. The most significant shopping center is Gurnee Mills, owned by the Simon Property Group, Inc., an S&P 100 company and a global leader in retail real estate ownership, management and development. This enclosed, regional mall – the third largest in Illinois - has over 1.9M square feet on 160 acres and includes over 200 stores under one roof. The entire site including the area outside the ring road, totals 296 acres. Gurnee Mills features the best names in manufacturers' full-line stores and retail outlets. Anchors include Macy's, Dick's Sporting Goods, Kohl's, Burlington, Bass Pro Shops, Hobby Lobby, and Round1 – one of only three in Illinois – which opened July 2024 offering bowling, billiards, arcade games, karaoke, darts, ping



pong, and a Kids Play Zone in 69,000 square feet of the former Sears Grand space. New junior box and in-line retailers added in 2024/2025 include ReClectic, HEYDUDE, Pandora, IKEA kitchen design kiosk, Ebisu, rue21, Inspiration Co., Charlotte Russe, JD Sports, and 2<sup>nd</sup> & Charles which opened in the former Neiman Marcus space.



Food & Beverage options at Gurnee Mills include a new Japanese noodle house, Ramen Ya, Little Tokyo, Bubblelicious, Fave Pizza, Mrs. Fields/TCBY, Dippin Dots/Doc Popcorn, a second Gurnee location for local favorite Shawarma King, Lola's Tacos & Tequila, Mr. Cow Korean corn dogs, Michoacan a Pedir ice cream shop, Portillo's, Outback Steakhouse, Buffalo Wild Wings, the last remaining Rainforest Café in Illinois, and two remodeled dining pavilions. Construction continues on the 60,000 square foot former Bed Bath & Beyond anchor box for two unique retail tenants with regional draw, Primark – one of only three locations in Illinois (new to Gurnee Mills, expected to open early 2026) occupying 44,000 square feet and Boot Barn (expanding from its current Gurnee Mills location, expected to open in 2025) occupying 16,000 square feet.

Abundant entertainment options at Gurnee Mills include the fully remodeled Top Shelf Ice Arena/Beyond the Edge which serves as home ice for Gurnee's high school and league teams, is a participating rink for Chicago Blackhawks Special Hockey and offers private lessons, group classes, public skate and advanced training provided on synthetic ice. Top Shelf also features a new bar and grill that is open to the public. Other anchor entertainment options include Marcus Theatres with its 19 screens including 72-foot-wide ultrascreens, 4DX, stadium seating and "The Wall" - a communal sports viewing venue with recliner seating, multiple games on giant screens, and an innovative food & bar menu. Four 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.



Outlots at Gurnee Mills contribute to its vibrancy. In late 2024/2025, Ashley Furniture is expected to open in a vacant former Toys r Us box, and a new ground-up Texas Roadhouse Restaurant opened on a newly created outlot.. A new Bank of America building is under construction following demolition of a vacant Bakers Square restaurant. A former Saturn dealership, vacant for 15 years, was purchased and renovated by Elite Motors, which will relocate its Waukegan pre-owned vehicle dealership here and operate it as CarWise Gurnee, opening Spring 2025. Strategic

investments in Gurnee Mills and the sites on the ring road continue to augment the regional appeal of Gurnee as a retail and entertainment destination.

Gurnee Mills anchors the Grand Avenue/I-94 Corridor where retailers and restaurants generate over \$1 Billion in annual retail sales. New consumer-facing businesses in 2024/2025 include Buona Beef/Rainbow Cone, ground-up construction expected to open in Spring 2025; Edward Jones Investments; The UPS Store; Doctors of Physical Therapy; an expanded Baxter Credit Union; and Mochinut joining last year's entrants LoveSac; Shoe Carnival; Bullfrog Spas; and Hotworx as well as predecessors Walmart, Sam's Club; Target; Home Depot; Menard's; Binny's Beverage Depot; and grocers Jewel, Mariano's, and Aldi. Many stores report that the Gurnee location is among the chains' top performers, which fuels reinvestment in their properties.

The Grand Avenue corridor serves as "auto row" for dealerships that contribute significantly to the Gurnee economy and Sales Tax base including Dodge Chrysler Jeep RAM, Buick-GMC, Honda, Volkswagen and Hyundai/Genesis. In FY 2024/2025 Muller Honda, which has operated in Gurnee since 2015, embarked on a comprehensive remodel of its two 16,000 square foot buildings (new/used) into one new 40,000 square foot, architectural prototype Honda dealership. In FY 2023/2024 Gurnee Buick GMC (later "Woody's") relocated from its former site at 7225 Grand Avenue to a new purpose-built 33,730 square foot, \$6M dealership on a vacant site on Northridge Drive, and in FY 2024/2025, the dealership they had vacated became home to McCullough Kubota, serving Cook, Lake, and McHenry counties offering the entire Kubota line with an emphasis on zero turn mowers and small construction equipment suitable for small business and homeowner use. Gurnee Dodge and Gurnee Volkswagen completed comprehensive remodels in 2023/2024 and construction is underway in FY 2024/2025 for a remodel/addition to the Gurnee Hyundai dealership building.



Off of the Grand Avenue corridor, on nearby thoroughfares, significant retail, service, and office activity flourishes including Belgewater Place, a 30,000 square foot, multi-tenant office building on Dilleys Road, and Hawkston Hall, at 1790-1800 Nations Drive, which continue to welcome new professional office and service tenancies. On Northridge Drive, in addition to Woody's Buick/GMC, the Lake County Veterans Assistance Commission will be demolishing the former Outback Steakhouse to be combined with an adjacent lot for new construction of a 30,000 square foot office building and veterans services center.



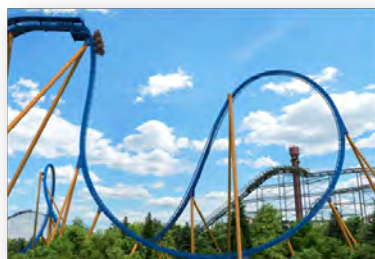
In central Gurnee, in FY 2024/2025 zoning entitlements were granted for Paintball Explosion, an established 20-year business formerly housed at Santa's Village in West Dundee, to construct a new paintball entertainment center on 11 acres at the intersection of Routes 21 & 120; Ryse Athletic Club expanded and amenitized its space in Northern Lights; Brittane's Event Center opened in two adjacent spaces in Saratoga Square; Destino Restaurante, an independent Italian restaurant opened in the former Chocolate Sanctuary space; NorthSide Community Bank became Advia Credit Union; and TLC Massage & Spa purchased the former Tomei insurance building at the prominent corner of Washington & Rt. 21 and began the process of relocating/expanding from its prior location in Gurnee. In Grand Mil Plaza, Kyoto Ramen and Midway Staffing opened this year. A 4200 square foot Casey's fuel station and convenience store opened at Hunt Club & Gages Lake, and planning is underway for a new fuel station/convenience store ("Trio") at Route 21 & Grand Avenue incorporating the site of the current BP and the shuttered Avalon Restaurant which was demolished in 2024.



Six Flags Great America and Hurricane Harbor, a 300-acre amusement park located in the center of the Village, attracts approximately 3M visitors annually. The Village receives 4% on each admission ticket, season pass or membership sold at the Park. Anticipating continued recovery in the leisure travel market, and demand fueled by new rides, management is projecting amusement tax revenue of over \$4M for FY 2025/2026.

The Six Flags Entertainment Corporation has continued over the years to make enhancements to the Park to attract new and returning visitors, and with its recently completed merger with Sandusky Ohio-based Cedar Fair, this appears poised to continue. The combined company valued at \$8.0B will

operate a combined 42 parks and 9 resort properties across 17 states, Canada and Mexico; Gurnee's park performance is among the best in the chain, and capital investments here have already been announced for 2025 and 2026. This year, dive coaster Wrath of Rakshasa will join the coaster lineup at Six Flags Great America; towering at 180 feet, it takes riders on a heart-stopping 171-foot, beyond-vertical 96 degree drop. SkyStriker thrilled visitors with its debut in the 2024 season, sending riders 172 feet in the air on a massive, 17-story pendulum ride that glides while rotating, reaching speeds of nearly 75 mph. In 2023, a new festival series - Flavors of the World, Neon Nights, Viva la Fiesta, and the Summer Nights Spectacular – was added to the summer calendar and the park experience was enhanced with capital and landscaping upgrades as well as new food options. In 2022 Yankee Harbor, one of the Park's six original areas, was rethemed to DC Universe, with rides, dining and shopping refreshed to align with the DC theme and appeal to a new generation of parkgoers.



With nearly 23M visitors annually the Village is a major hospitality center boasting 1,738 hotel rooms and 125 restaurants. While corporate and international travelers have yet to return to pre-Covid levels, the leisure travel industry has steadily recovered from that period of restricted consumer activity. Lake County hotels ended 2024 with all measures (occupancy, average daily rate, and RevPAR – a metric of rate & occupancy) above the prior year.

In 2024/2025, Gurnee's Great Wolf Lodge invested over \$4 million on capital improvements including new flooring for the waterpark, renovations to waterpark restroom facilities, and the opening of an outdoor pool bar. In 2024, the Gurnee Lodge sold over 122,000 room-nights, serving over 500,000 guests. The Lodge partnered with the Navy Base to host recruits and their families, providing over 1500 rooms. 2024/2025 also saw a 50% increase in day pass waterpark visitors adding 44,000 guests to the Lodge. In 2017, Great Wolf Lodge purchased KeyLime Cove, expanded the full-feature water park by 20,000 square feet, added an outdoor pool area and invested \$65+M on a renovation retheming the lodge to the northwoods motif for which it is well-known. It is the Village's largest hotel/resort property featuring 414 rooms. The Gurnee Great Wolf Lodge is the sole Illinois location and a flagship for the chain, which is headquartered in Chicago and includes 23 Lodges nationwide.

All hotel/motel visitors to the village pay a 6% local "bed tax". In December 2004, specifically for KeyLime Cove, the Village approved a 2% "Resort Hotel Occupancy Tax" which applies only to full-service hotels with at least three of the following characteristics: 300 rooms; 4,000 gross square feet of spa and fitness facilities; one full-service restaurant; or an accessory



recreational or entertainment amenity such as a water park, theater or golf course. Currently, Great Wolf Lodge is the only establishment to which this tax applies. Pursuant to the revenue sharing agreement originally adopted for KeyLime Cove, the Village Board authorized an amendment for Great Wolf Lodge which provides a base level of revenue to the Village and shares the remainder of hotel/motel tax revenue with the developer contingent upon performance.



In addition to Great Wolf Lodge, Gurnee is home to one other full-service hotel, Hotel Gurnee, formerly the Holiday Inn and Conference Center, which features 220 guest rooms and a full-service conference center and restaurant. A proposal is under review in early 2025 to convert a portion of the hotel rooms into small apartments, retaining the restaurant and banquet space and other amenities. The remaining eight hotel properties in Gurnee are limited-service (Hampton, Comfort, LaQuinta, Wingate, Country Inn & Suites, Baymont, Super 8, Gurnee Motel) or extended stay (Extended Stay America, Woodspring). The Hampton Inn is investing \$2.5M in 2024/2025 into guestroom

bath facilities. Country Inn & Suites and Comfort Inn are planning limited-scope renovations and LaQuinta completed one in 2023. 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 2024/2025, Destino Ristorante, classic Italian cuisine in a casual fine dining atmosphere, opened in the space formerly occupied by Chocolate Sanctuary which closed last year; Kyoto Ramen opened at Grand Mil Plaza; The Wing District opened on Delany; Mochinut featuring Korean rice flour hotdogs and mochi donuts tea opened at Gurnee Town Center; Fave Pizza, RamenYa, and Bubblicious opened at Gurnee Mills; and a new Buona Beef/Rainbow Cone is under construction as part of a new 11-acre development at 7200 Grand Avenue. In FY2023/2024, Olivia's Italian Restaurant opened in the long-vacant Bodega restaurant space on Route 21; in addition, Taco Pros, a Chicago-area Mexican Cocina chain and Bubble Tea Lab opened, and Caribana Bar & Grill featuring Caribbean Cuisine added outdoor seating. In 2022/2023 Crumbl Cookies, a small bakery with a rotating menu of cookie varieties; Lou Malnati's and Topper's carryout pizzerias; and Tropical Smoothie Café opened at various retail centers on Grand Avenue. In a prime example of public-private partnership, also in FY 2022/2023, Cooper's Hawk Winery & Restaurant opened at 7105 Grand Avenue on a newly developed outlot purchased from neighboring College of Lake County. Over 30 independent eateries contribute to the Village's Food & Beverage Tax and support local hospitality, including, in addition to the newer entrants, Lola's Tacos & Tequila, Primo Italian American Cuisine, Shawarma King, Pips Meadery, Tina's Italian Kitchen, Kaiser's Pizza, Steven's Steakhouse, Tacos El Norte, Timothy O'Toole's, and El Durango and Jalisco to name just a few. The Village will continue to actively diversify its food and beverage offerings to bring even more choice to residents and visitors.



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



The Class A, 135-acre CenterPoint Business Center at the southwest corner of Route 132 and I-94 includes signature firms Jabil/Nypro, Kalle USA, PurposeBuilt (formerly Weiman) Products and Marantec. The Tri-State Business Park is home to Ohio Medical, Domino Amjet, and Tablecraft as well as the educational facilities of Columbia College and DeVry University and several entertainment/recreation uses including Extreme Flight Simulator, the recently-expanded Pips Meadery, Ultimate Gymnastics, and Launch Trampoline Park. Recent development of the Parks' few remaining lots includes a new 74,100 square foot warehouse under construction by AZ Polymers to support its 90,000 square foot high-grade polycarbonate sheeting manufacturing facility on 4.8 acres which opened in FY 2021/202. In FY2023/2024 Restaurant Depot opened in a newly constructed 44,000 square foot commercial

warehouse on a 7-acre site behind Holiday Inn. FY 2022/2023 saw the opening of Kiefer USA, supplier of athletic flooring, and a remodel of Jump America to the 50,000 square foot Launch Trampoline Park, featuring an obstacle course, bowling, rock climbing, laser tag, VR gaming, and food & beverage. In late FY 2021/2022, Artsonia, which boasts the world's largest collection of student art with nearly 91M artworks hosted in its online gallery, doubled its space at 1350 Tri-State Parkway.

Industrial parks of all sizes and vintages throughout Gurnee continue to thrive, with a mix of multi-tenant and owner-occupied industrial buildings. In FY 2024/2025, SDM Transport, a vehicle transport services provider, is nearing completion of construction on a new 52,900 square foot headquarters and fleet service facility on Delany Road. In FY2023/2024, ARCOA Group/Waukegan Computer, offering IT asset disposition solutions as well as a retail operation to sell refurbished electronics, opened on Ambrogio Drive in Gurnee. In FY2022/2023, Frontier Soups (manufacturer of dry soup mixes) took occupancy on Swanson Court and other industrial additions included U.S. Flag Maker a wholesale flag manufacturer; United Stone Works, granite/stone fabricator; and Brake Parts Inc. a global manufacturer and supplier of brake system components.

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



Medical facilities located throughout the community such as the Advocate Condell Immediate Care Center, Greenleaf Center, Vista Health System and NorthShore University HealthSystem provide invaluable health services and employment opportunities for our residents and others who live or work in Lake County. Medical professional offices added, expanded, or remodeled in FY 2024/2025 include AMG Surgical Specialists, Creative Rehab, Waggoner Behavioral Health, Action Behavioral Centers, Women's Health Care Group, Lake Cook Healthcare, North Shore Allergy and Asthma, QC Kinetix, E&O Therapeutic, and Optimize Chiropractic. In FY 2023/2024 Provida Family Health completed work on its primary care offices at 1425 N. Hunt Club; Advanced Fertility Center opened on Tower Court and Forest Orthodontics & Pediatric Dentistry completed a 3-floor, 14,500 square foot buildout to open its practice at 7500 Grand Avenue. FY 2022/2023 brought Lake Villa Dental

which opened on Manchester Drive; Hawthorn Behavioral Health and Maureen McLaughlin Acupuncture on Tower Court; Cranial Technologies (plagiocephaly orthotics and prosthetics) on Nations Drive; Apex Pediatric Therapy (autism, speech, and occupational therapy) at Washington Street & Hunt Club Road; and Children's Dentistry of Lake County which completed a remodel of the former bank building at 5384 Grand Avenue.

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



The Village's economic development strategy continues to be shaped by Gurnee's prime location, highly skilled workforce and its large non-resident/visitor population. To market these assets and leverage them, the Village deploys a full complement of business retention and attraction tools that are consistent with those offered by competitive communities. The Village continues to be attractive to a diverse mix of businesses. Vacancy in all sectors remains low relative to peers, with notable strength in retail and industrial/flex. In 2024/2025, the Village benefited from over 1200 licensed businesses offering a diverse array of goods and services. An emphasis on nurturing small, independent businesses continues with Tom's Tours, grand

openings, ribbon cuttings, mayoral visits to and subsequent promotion of local business; and the Small Business Capital Grant Program, for which \$1 million has been allocated by the Village Board to date and another \$250,000 is proposed for FY 2025/2026.

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 began in FY 2016/2017 toward revitalization of the East Grand Gateway commercial corridor. Improved traffic flow following completion of construction at Routes 41/132 in FY 2021/2022 will help to stimulate this commercial corridor on Gurnee's eastern boundary in the years to come. 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 has been significant to the area. In 2025 a new tunnel car wash, "Trio", is expected to open, the product of a total site redevelopment of a former Citgo fuel station. Two significantly-sized commercial buildings – including the former Susman Linoleum - changed ownership this year and are attracting strong leasing interest. New or expanded businesses on East Grand in FY 2024/2025 included Spraytech (automotive protective coatings and accessories), Bed in a Box, Blurry Blendz Barbershop, two beauty salons, a yoga studio, Gem Events photography & wedding services, a tax/insurance/immigration services office, an appliance retailer, Cali Nails, and Soiree Event Space.

## **Recreation**

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

The District provides a wide range of recreational services to its citizens including adult leisure, arts and crafts, before and after school care, dance, fitness, gymnastics, aquatic programs, preschool, senior citizen socials, soccer, basketball, day camps and special events. The Park District owns and operates the 1500 bather load Hunt Club Park Aquatic Center, Viking Community Center and the Hunt Club Park Community Center which incorporates a rock climbing wall, full-size gymnasium and a 4,000 square foot fitness area with a walking track. The District also operates FitNation, a year-round exercise facility for residents. Many of the 28 park and facility locations provide baseball and soccer fields, fishing areas, ice skating rinks, bike paths and walkways, picnic shelters, playgrounds, skate parks, basketball, tennis and volleyball courts and wildlife conservation.

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



## Education

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

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

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

In addition to our elementary and high school districts, Gurnee is also home to Columbia College and a DeVry University Center. The Gurnee Center is ideally located for students from Chicago's far north suburbs or southern Wisconsin. Located near Gurnee Mills Mall the center is easily accessed from the Tri-State Tollway. Gurnee's DeVry Center offers both undergraduate and graduate programs. Furthermore, vocational, continuing education and college transfer classes are available from the College of Lake County Community College District Number 532 in Grayslake. Lake Forest College, Robert Morris College, 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 (3%), state (7%), county (6%), private (9%) and municipal (75%) roadways. A common misconception is that the Village of Gurnee is responsible for all roadways within the Village boundaries. Interstate 94 Tri-State Tollway, which passes through the center of the Village, is under the control of the Illinois Toll Authority. This highway provides Village residents and businesses with easy access to the City of Chicago, O'Hare International Airport and the City of Milwaukee. State roads 41, 21, 120, 132 and U.S. Route 45 also pass through the Village. These state routes are maintained by the Illinois Department of Transportation (IDOT). Similarly, Hunt Club Road, Washington Street, O'Plaine Road, Dilleys Road, Delany Road, Stearns School Road and Gages Lake Road fall under the jurisdiction of Lake County Division of Transportation (LCDOT). Each respective highway authority is responsible for snow and ice removal, as well as patching and resurfacing to maintain the pavement. Gurnee officials work closely with all the agencies to coordinate maintenance and improvement projects.

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

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



# Principal Employers

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

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



# Population Overview



TOTAL POPULATION

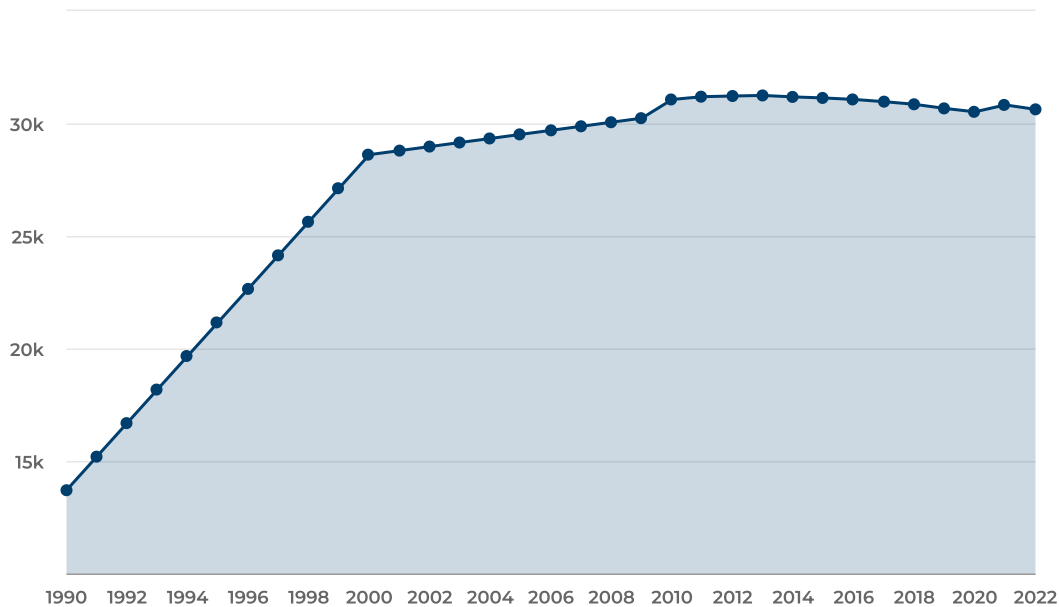
**30,629**

▼ **.6%**  
vs. 2021

GROWTH RANK

**1421** out of **2735**

Municipalities in Illinois



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



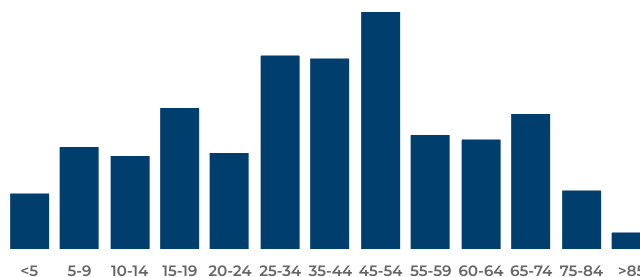
DAYTIME POPULATION

**36,242**

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

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

## POPULATION BY AGE GROUP



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

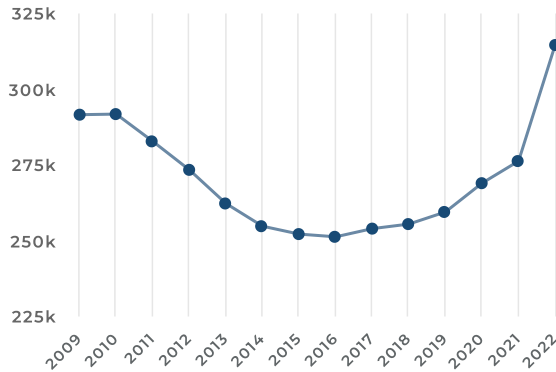
\* Data Source: American Community Survey 5-year estimates

# Housing Overview



2022 MEDIAN HOME VALUE

**\$314,600**



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

## HOME OWNERS VS RENTERS

Gurnee State Avg.

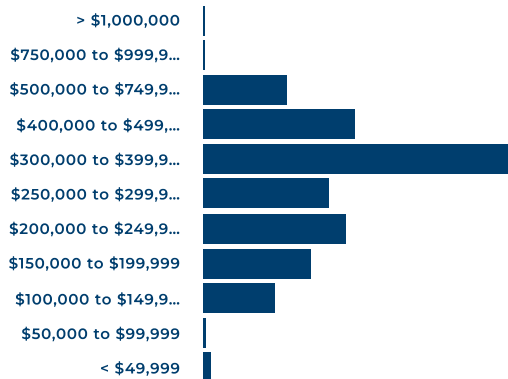
**27%**  
Rent

**33%**  
Rent

**73%**  
Own

**67%**  
Own

## HOME VALUE DISTRIBUTION



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

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

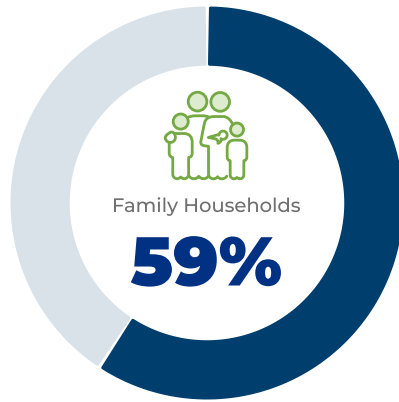


## Household Analysis

TOTAL HOUSEHOLDS

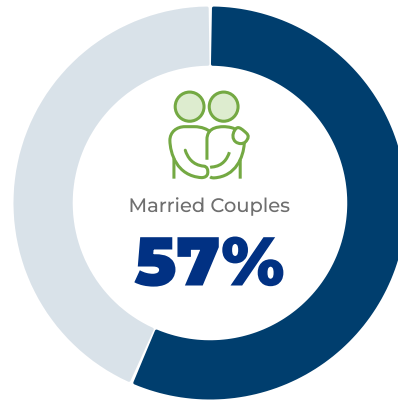
**11,743**

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



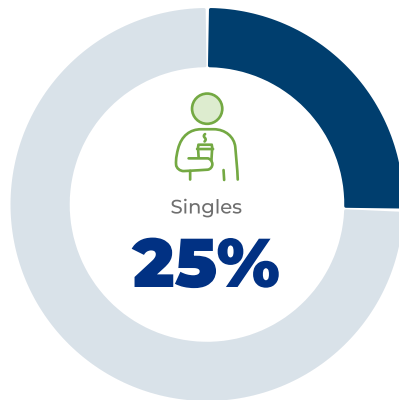
▲ **28%**

higher than state average



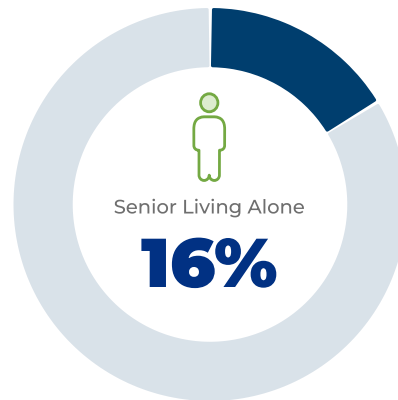
▲ **19%**

higher than state average



▼ **14%**

lower than state average



▼ **4%**

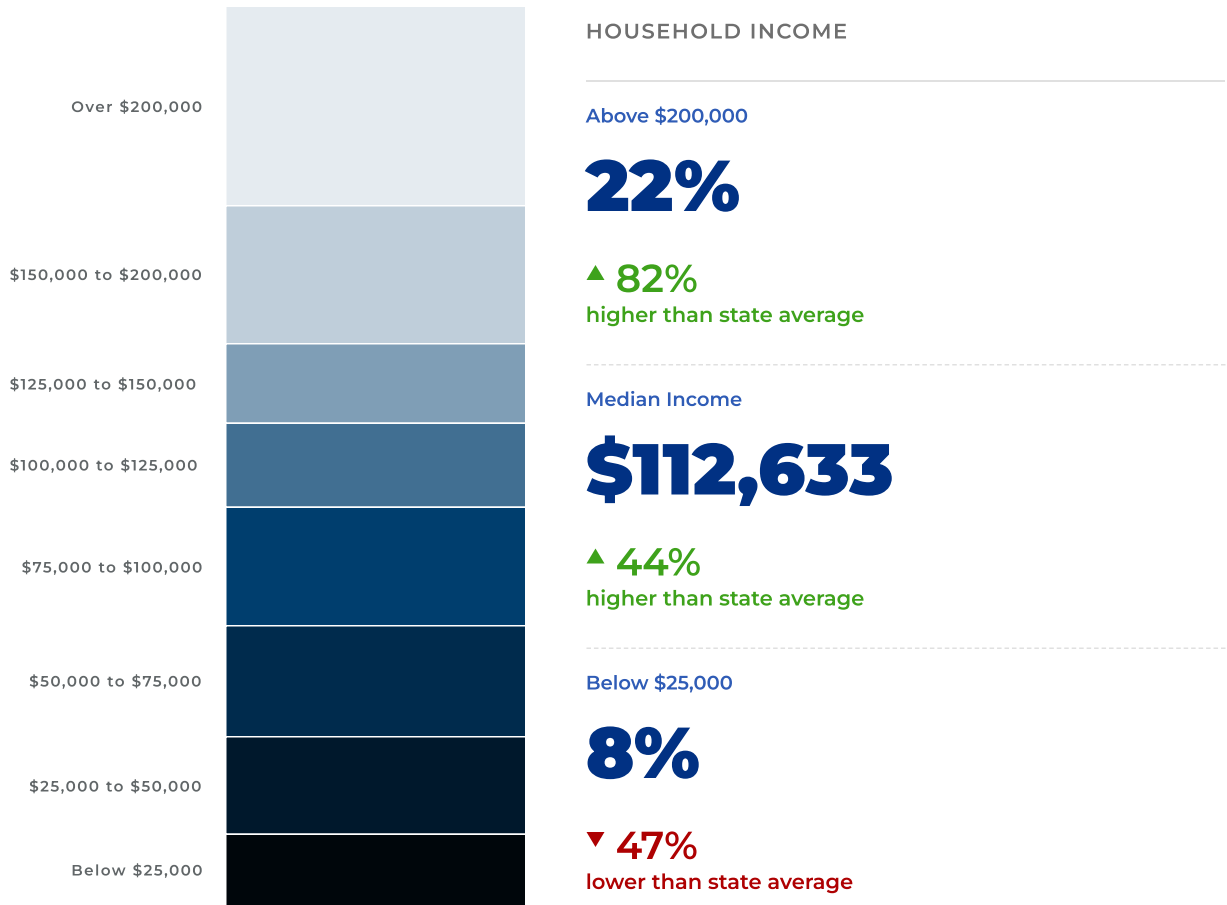
lower than state average

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



## Economic Analysis

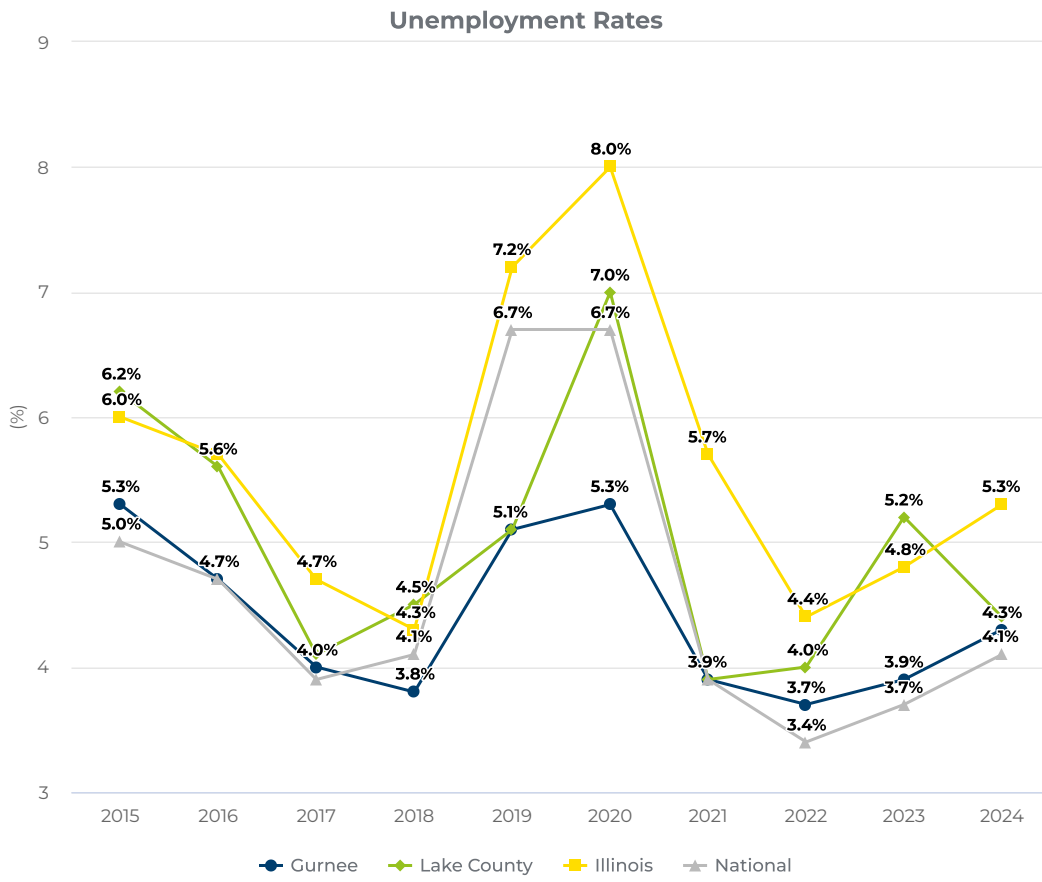
Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



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

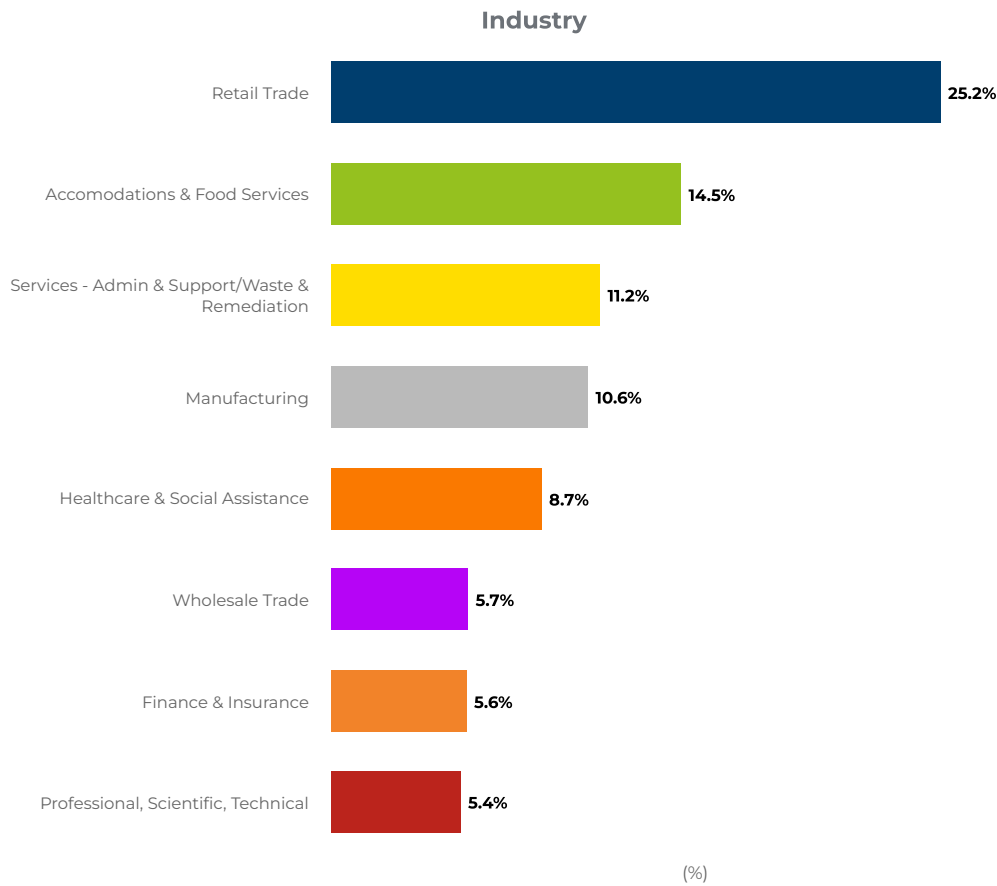


# Unemployment Rate





# Employment by Industry



# Operational Overview

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

## ORGANIZATIONAL STRUCTURE

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

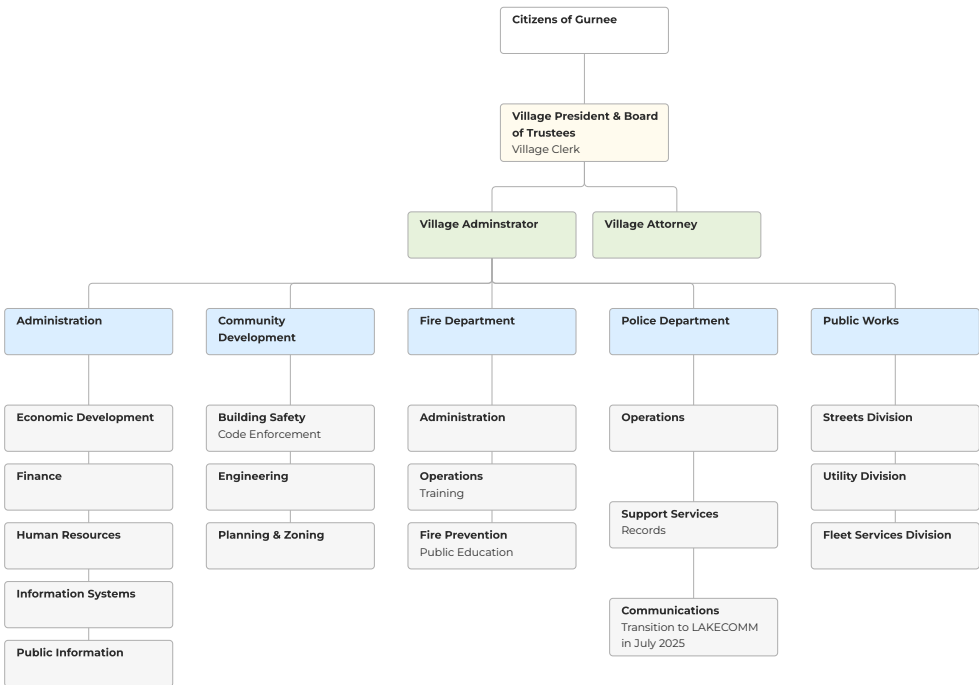
The Village Administrator manages the day-to-day operations of the Village under the guidance and direction of the Village Board. Appointed Department Heads manage the operations directly related to their Department's responsibilities.

## PRIMARY OPERATING GOAL

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

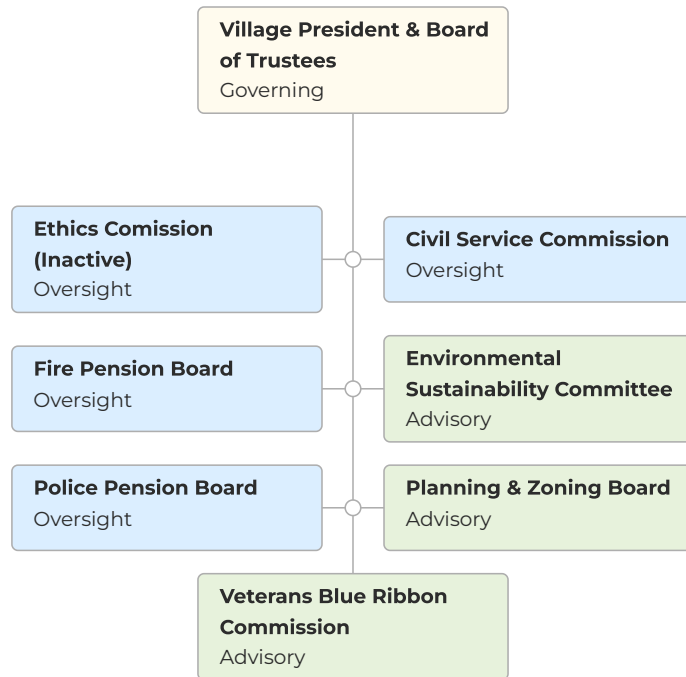
# Organization Chart

Organizational Chart



# Board & Commission Structure

## Boards & Commissions



# Budget Process & Timeline

The budget document is the result of the Village's financial and operational planning process and serves as the guide for implementing those plans. The process brings together input from the elected officials, department directors, departmental staff and the public to shape the Village's goals and objectives. In FY2022/2023 the Village updated its Strategic Plan through a process that included data collection via surveys, operating environment examination and brainstorming sessions. Meetings with the public, other taxing bodies, the Village staff and Mayor and Village Board also contributed significantly to the plan's update. This effort resulted in the creation of twenty-four Strategic Initiatives. Under each Strategic Initiative is up to seven Action Steps, as well as Key Outcome Indicators and Targets. Where applicable, funding for these Strategic Initiatives is included in the FY 2024/2025 budget and noted in various sections. More information on the 2023 – 2026 Strategic Plan can be found in the Budget Overview section of the budget document.

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

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

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

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

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





## Basis of Budgeting

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

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

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

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



## Fund Structure

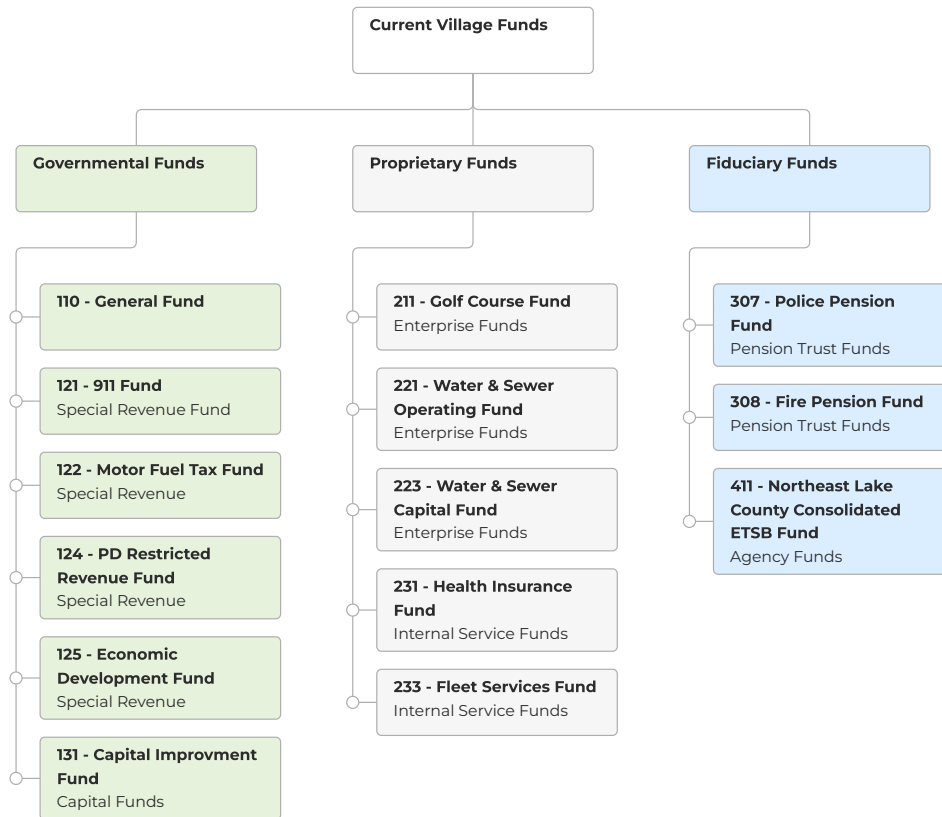
**Fund Structure:** A fund is a separate accounting entity which is organized with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenses or expenditures. The Village uses the three following fund types:

- **Governmental Funds** use the current financial resources modified accrual basis of accounting whereby revenues are recognized when they are “measurable and available” and expenditures are recorded when the related fund liability is incurred. Governmental funds focus on the near-term inflows and outflows of spendable resources. The Village maintains several individual governmental funds. The Governmental Funds account for the majority of the Village’s business and include the General Fund, 911 Fund and Asset Forfeiture Fund. Other governmental funds include the Debt Service Funds, which are established to pay the principal and interest due on long-term debt, and the Capital Project Funds, which provide resources for the design and construction of capital projects, as well as the procurement of longer-term assets.
- **Proprietary Funds** use the economic resources measurement focus accrual basis of accounting. Under the accrual basis, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Currently the Village maintains two types of proprietary funds – enterprise funds and a single internal service fund. Enterprise funds are used to report the business-type activities the Village engages in. All enterprise funds are used for services intended to pay for themselves. The Golf Fund, Water & Sewer Funds and Fleet Service Fund are included in this grouping.
- **Fiduciary Funds** include pension trust and agency funds and use the economic resources measurement focus accrual basis of accounting. The Village acts as the fiduciary for the Police and Fire Pension Funds. These funds are supported by employee and Village contributions and are established as single-employer funds. The funds are managed by pension boards and are not available to support the Village’s own programs. Non-police and fire personnel are covered by the Illinois Municipal Retirement Fund (IMRF), a multi-employer, defined benefit plan. The Village provides the employer and employee contributions directly to IMRF and, as such, costs to fund these retirement benefits are embedded in the General Operating budget. Agency Funds include the Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB). In 2017, the Village consolidated dispatch services with the City of Zion and formed the NLCC-ETSB. The NLCC-ETSB is a separate entity from the Village; however the Village is primarily responsible for the financial support and is the primary beneficiary of the NLCC-ETSB. As such, the Village believes it is beneficial for the readers of the Annual Budget to see the financial relationship between the Village and the NLCC-ETSB. With the consolidation of dispatch to LAKECOMM, it is expected the NLCC-ETSB will be dissolved in July 2025.

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



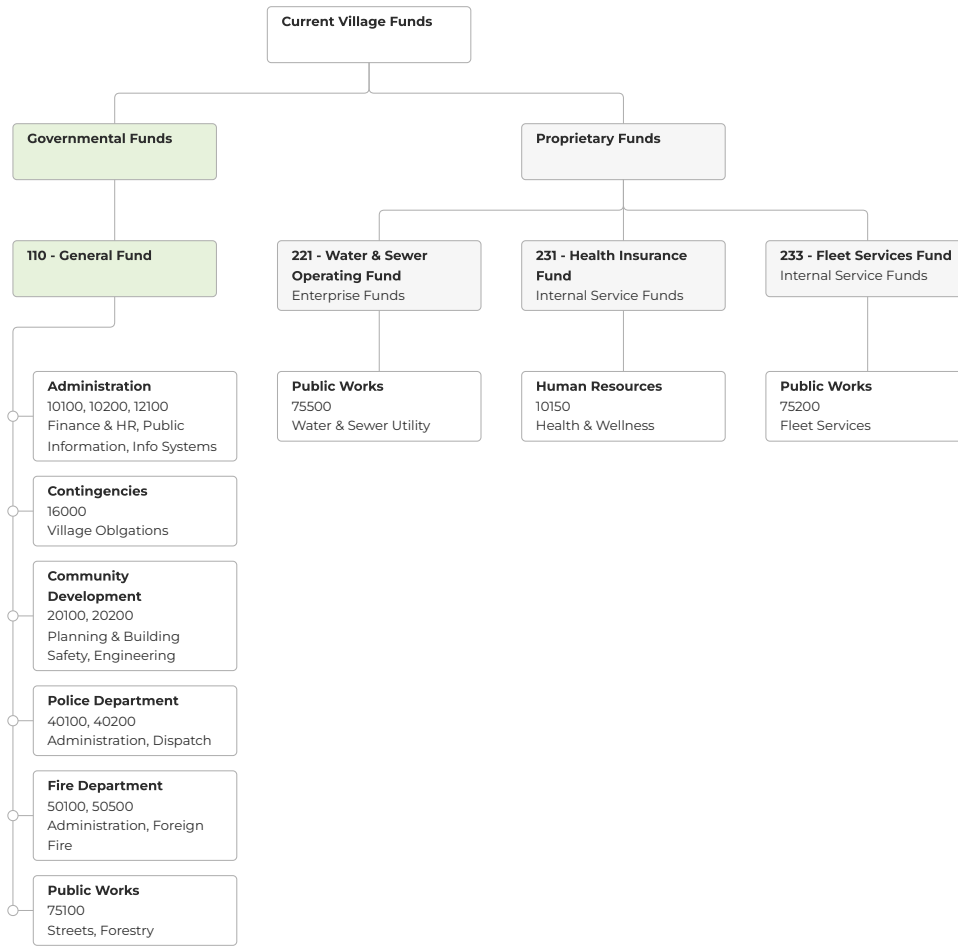
## Fund Structure





# Relationship Between Funds & Departments

## Relationship Between Funds & Departments



# Account Numbers

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

Organization Code – Object Code  
11040100-413001

## Organization Code

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

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

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

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

## Object Code

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

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

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

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

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



## Long Range Financial Goals

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

**The Budget must be balanced while minimizing the tax burden for residents and businesses.** The amount the Village collects in any given year will equal the amount it spends on goods, services and debt service. Use of reserves or fund balance will be restricted to limited circumstances that are planned and have the prior approval of the Board of Trustees.

**Services to our constituents will increase while personnel counts will be optimized.** The fiscal year budget includes an overall increase of 16.25 budgeted FTE's. These changes are targeted to Public Safety and succession planning primarily. Overall authorized personnel includes 13.00 unbudgeted positions. These positions allow the Village to bring on personnel just prior to retirements to allow for job shadowing and training if necessary without exceeding the authorized level in the Annual Budget. These additional positions will be offset by the reduction of communications FTE's of 24.25 once the transition to LAKECOMM occurs.

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



# Long Range Financial Policies

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

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

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

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

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

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

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

**Financial Reserve Policy:** It is the policy of the Village of Gurnee to maintain unassigned fund balance in the General Fund of 60-65% of the subsequent year's budgeted expenditures less transfers out. It is also the policy of the Village to assign a portion of Fund Balance in the amount of debt service payment for general obligations, alternate revenue source and governmental debt for the following year. These funds may be assigned in either the General Fund or the Debt Service Fund. Unassigned fund balance will be reviewed annually during the budget process. Should the unassigned fund balance for the General Fund balance drop below 60%, the Village Board will be notified with a plan to bring the balance back into compliance. Balances in excess of the recommended cash flow commitment may be transferred to support future capital projects or obligations.

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

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

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

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



# Financial Policies & Procedures Manual

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

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



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# **BUDGET OVERVIEW**

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## Executive Overview

Proposed Revenues and Expenditures by Fund			
Fund	Proposed Revenues FY 25/26	Proposed Expenditures FY 25/26	Net Surplus / (Deficit)
<b>All Funds</b>	<b>\$101,410,236</b>	<b>\$103,481,932</b>	<b>(\$2,071,696)</b>
<b>Governmental Funds</b>	<b>\$64,260,678</b>	<b>72,187,204</b>	<b>(\$7,926,526)</b>
110 - General Fund	53,435,761	53,435,761	-
121 - 911 Fund	205,000	1,195,458	(990,458)
122 - Motor Fuel Tax Fund	1,391,417	1,429,670	(38,253)
123 - Impact Fee Fund	-	-	-
124 - PD Restricted Revenue Fund	157,500	183,815	(26,315)
125 - Economic Development Fund	3,071,000	3,071,000	-
131 - Capital Improvement Fund	6,000,000	12,871,500	(6,871,500)
<b>Proprietary Funds</b>	<b>\$19,890,238</b>	<b>22,658,228</b>	<b>(\$2,767,990)</b>
211 - Golf Course Fund	81,000	25,000	56,000
221 - Water & Sewer Operating Fund	10,746,000	7,691,490	(2,323,990)
223 - Water & Sewer Capital Fund	80,000	5,458,500	-
231 - Health Insurance Fund	5,700,910	5,700,910	-
233 - Fleet Services Fund	3,282,328	3,782,328	(500,000)
<b>Fiduciary Funds</b>	<b>\$17,054,320</b>	<b>\$8,431,500</b>	<b>\$8,622,820</b>
307 - Police Pension Fund	9,121,780	5,202,000	3,919,780
308 - Fire Pension Fund	7,932,540	3,229,500	4,703,040
<b>Agency Funds</b>	<b>\$205,000</b>	<b>\$205,000</b>	<b>\$0</b>
411 - NLCC-ETSB	205,000	205,000	-

The Village of Gurnee's Fiscal Year (FY) 2025/2026 budget of \$103.5M was prepared consistent with the Village's primary financial goal – to provide the highest level of service possible to our citizens, visitors and businesses while keeping taxation and other charges at a minimum. Village management intends to continue offering services at the highest possible level within budget restrictions.

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

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

Fiscal Year 2025/2026 projected revenues are \$101.4M, while projected expenditures are \$103.5M including inter-fund transfers. On an all funds basis, a \$2.1M planned deficit is projected. The planned deficit is a purposeful spend-down of fund balance mainly in the Capital Improvement Fund and Water & Sewer Fund to address capital infrastructure projects. Spend-down in the 911 Fund is to close the fund due to the establishment of LAKECOMM and county-wide dispatch consolidation. The spend-down in the Fleet Services Fund is to reimburse the operating departments for prior year surpluses in the fund. The fund is intended to be a net zero fund on an annual basis with charges back to operating departments.

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



## Fund Balance

Fund	Audited Fund Balance May 1, 2024	Projected Surplus / (Deficit) FY 24/25	Proposed Transfer	Projected Fund Balance May 1, 2025	Budget Revenues FY 25/26	Budget Expenditures FY 25/26	Budget Net Surplus / (Deficit) FY 25/26	Projected Fund Balance April 30, 2026
<b>Total All Funds</b>	<b>\$190,332,306</b>	<b>\$7,837,802</b>	<b>\$0</b>	<b>\$198,170,108</b>	<b>\$101,410,236</b>	<b>\$103,481,932</b>	<b>(\$2,071,696)</b>	<b>\$196,098,411</b>
110 - General Fund	32,961,969	4,396,079	(4,000,000)	33,358,048	53,435,761	53,435,761	0	33,358,048
121 - 911 Fund	3,941	986,517	0	990,458	205,000	1,195,458	(990,458)	0
122 - Motor Fuel Tax Fund	953,326	0	0	953,326	1,391,417	1,429,670	(38,253)	915,073
123 - Impact Fee Fund	126,928	(126,928)	0	0	0	0	0	0
124 - PD Restricted Revenue Fund	259,515	(61,000)	0	198,515	157,500	183,815	(26,315)	172,200
125 - Economic Development Fund	0	785,177	0	785,177	3,071,000	3,071,000	0	785,177
131 - Capital Improvement Fund	9,887,495	(3,655,508)	2,750,000	8,981,987	6,000,000	12,871,500	(6,871,500)	2,110,487
211 - Golf Course Fund	(1) 441,970	17,500	1,000,000	1,459,470	81,000	25,000	56,000	1,515,470
221 - Water & Sewer Operating Fund	(1) 7,557,069	(1,004,451)	250,000	6,802,618	10,746,000	7,691,490	(2,323,990)	4,478,628
223 - Water & Sewer Capital Fund			0		80,000	5,458,500		
231 - Health Insurance Fund	(623,865)	40,000	0	(583,865)	5,700,910	5,700,910	0	(583,865)
233 - Fleet Services Fund	1,485,089	(163,312)	0	1,321,777	3,282,328	3,782,328	(500,000)	821,777
307 - Police Pension Fund	(2) 76,213,846	4,336,862	0	80,550,708	9,121,780	5,202,000	3,919,780	84,470,488
308 - Fire Pension Fund	(2) 58,402,394	4,949,494	0	63,351,888	7,932,540	3,229,500	4,703,040	68,054,928
411 - NLCC-ETSB	2,662,629	(2,662,629)	0	0	205,000	205,000	0	0

(1) Represents Cash & Investments

(2) Represents ending Net Position

Revenues and expenditures including inter-fund transfers for FY 2024/2025 are projected to increase the Village's equity position by approximately \$7.8M to \$198.1M to start the fiscal year on May 1, 2025. The FY 2025/2026 budget includes a deficit of \$2.1M in equity to \$196.0M on April 30, 2026. The majority of this decrease is a result of spending down prior year contributions in the capital funds offset by positive variances in the Police and Fire Pension Funds. These projections are prepared on the budget basis and do not include adjustments required for reporting in the Annual Comprehensive Financial Report (ACFR).

In conjunction with the Annual Budget process, the Village will consider transfers from the prior year's excess fund balance if any exists. Proposed transfers from the FY 2023/2024 excess fund balance includes \$2.75M to the 131 – Capital Improvement Fund for the FY 2025/2026 capital program, \$1.0M to the 211 - Golf Course Fund for the irrigation system replacement in FY 2026/2027, and \$250K to the 221 – Water & Sewer Operating Fund to offset the need for large rate increases in the short-term. These transfers are included in the projected FY 2024/2025 Surplus/(Deficit) and projected May 1, 2025 balances.

In accordance with the Village's adopted *General Corporate Fund Balance Policy*, an unreserved fund balance for the General Fund should equal 60-65% of the subsequent fiscal year's expenditures less transfers out. As a result, the Village must maintain an unreserved balance of approximately \$27.1-\$29.4M. Any amount below that requires Village Board notification and a plan of action, any amount above will be considered for transfer to fund future capital projects or other obligations once the fiscal year is complete and audited. The projected May 1, 2025 General fund balance of \$33.4M is 73.8% of FY 2025/2026 budgeted expenditures less transfers out. Once the FY 2024/2025 audit is complete staff will make a recommendation to the Board regarding transferring any excess fund balances for use in the FY 2026/2027 budget capital plan. This allows the Village to assess the financial outlook for the current year before utilizing any surpluses earned in prior years.

A purposeful spend-down of unrestricted fund balance is projected in the 121 - 911 Fund, 122 - Motor Fuel Tax Fund, 124 – PD Restricted Revenue Fund, 131 - Capital Improvement, combined 221 - Water & Sewer Operating and 223 - Water & Sewer Capital Fund and 233 - Fleet Services Fund.

- FY 2025/2026 will be the final year of the 121 - 911 Fund due to dispatch consolidation and therefore will be closed.
- The 122 - Motor Fuel Tax Fund has a budgeted spend-down to support the Transportation System capital plan.
- 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 \$6.9M spend-down of prior year surpluses and transfers from the General Fund. FY 2025/2026 Capital Improvement Fund expenditures are further detailed in the Capital Improvements Section.
- The combined 221 - Water & Sewer Operating Fund and 223 - Water & Sewer Capital Fund has a projected deficit of \$2.3M. The combined deficit is a planned spend-down of available fund balance to help support infrastructure improvements including water main replacement. FY 2025/2026 Water & Sewer Capital Improvement Fund expenditures are further detailed in the Capital Improvements Section.
- The 233 - Fleet Services Fund has a projected deficit of \$500K as the Village draws down excess balances from prior years. The Fund is intended to be a net-zero, but funds build up over time as a result of positive variances and the timing of





vehicle purchases.



## Authorized Personnel

Full-Time Equivalents by Department/Division				FY 23/24				FY 24/25				FY 25/26			
Department/Division	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted Change	Budgeted	Unbudgeted	Total	Budgeted Change	Budgeted	Unbudgeted	Total	Budgeted Change
Village-Wide FTE's	238.80	9.00	247.80	243.40	13.00	256.40	▲ 4.60	260.65	13.00	273.65	▲ 17.25				
Administration - 11010***	14.65	1.00	15.65	16.40	1.00	17.40	▲ 1.75	17.40	2.00	19.40	▲ 1.00				
Administration - 1101010100	8.00	0.00	8.00	9.00	0.00	9.00	▲ 1.00	10.00	0.00	10.00	▲ 1.00				
Information Systems - 11010200	6.65	1.00	7.65	7.40	1.00	8.40	▲ 0.75	7.40	2.00	9.40	0.00				
Community Development - 11020***	16.30	1.00	17.30	15.30	1.00	16.30	▼ -1.00	15.30	1.00	16.30	0.00				
Planning/Building Safety - 11020100	9.80	1.00	10.80	8.80	1.00	9.80	▼ -1.00	8.80	1.00	9.80	0.00				
Engineering - 11020200	6.50	0.00	6.50	6.50	0.00	6.50	0.00	6.50	0.00	6.50	0.00				
Police Department - 11040***	109.25	4.00	113.25	112.75	4.00	116.75	▲ 3.50	121.75	4.00	125.75	▲ 9.00				
Administration - 11040100	85.00	4.00	89.00	88.50	4.00	92.50	▲ 3.50	97.50	4.00	101.50	9.00				
Communications - 11040200	24.25	0.00	24.25	24.25	0.00	24.25	0.00	24.25	0.00	24.25	0.00				
Fire Department - 11050***	62.00	0.00	62.00	62.00	4.00	66.00	0.00	69.00	3.00	72.00	7.00				
Fire Department - 11050100	62.00	0.00	62.00	62.00	4.00	66.00	0.00	69.00	3.00	72.00	7.00				
Public Works Department - 11075***	36.60	3.00	39.60	36.95	3.00	39.95	▲ 0.35	37.20	3.00	40.20	0.25				
Streets - 11075100	18.50	2.00	20.50	18.63	2.00	20.63	▲ 0.13	18.25	2.00	20.25	▼ -0.38				
Utility - 22175500	14.11	1.00	15.11	14.33	1.00	15.33	▲ 0.22	14.95	1.00	15.95	▲ 0.63				
Vehicle Maintenance - 23375200	4.00	0.00	4.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00				

## Personnel Changes

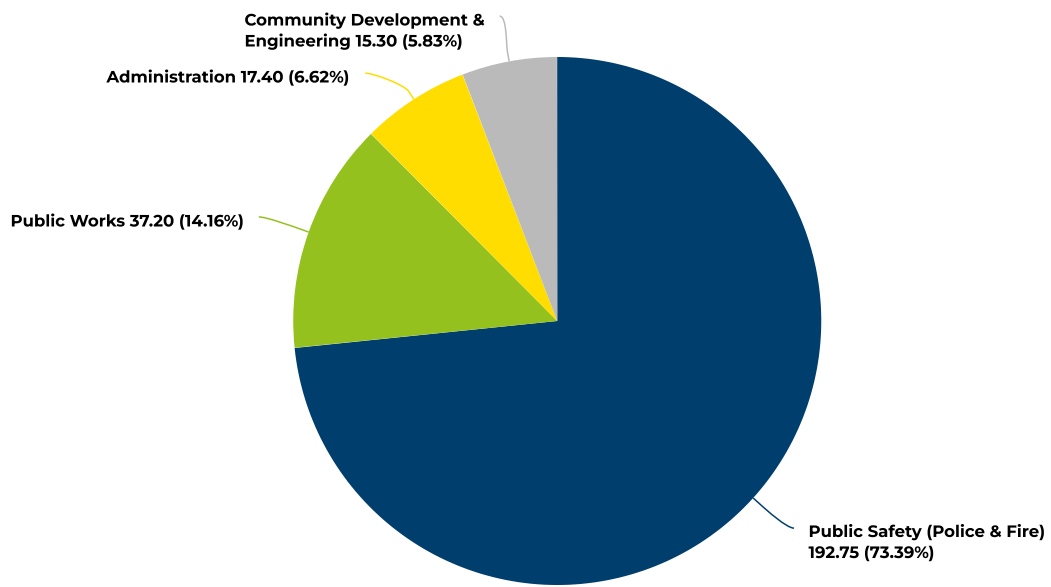
The FY 2025/2026 budgeted headcount level is increasing 17.25 to 260.65 full-time equivalents (FTE's). The budget includes the following changes in each department:

- Administration +1.0 FTE's
  - Addition of an Accountant position in Finance
- Police Department +9.0 FTE's
  - Addition of a full-time Records Supervisor
  - Addition of seven (7) full-time Police Officer Apprentices
  - Addition of a full-time Social Worker
- Fire Department +7.0 FTE's
  - Addition of six (6) full-time Firefighter/Paramedics
  - Addition of a full-time Public Safety Mechanic
  - Reclassification of a Lieutenant position to Training Division Chief
- Public Works + 0.25 FTE's
  - Addition of a Maintenance Worker I position in Utility
  - Elimination of part-time Maintenance Worker I position

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



### Total Budgeted by Function



# Strategic Plan

## 2023-2026 STRATEGIC PLAN DEVELOPMENT PROCESS

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

### Operating Review, Stakeholder Engagement:

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

Assessing the environment included:

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

### Community Survey Results:

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

#### KEY TAKEAWAYS:

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

### Internal Survey Results:

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

#### KEY TAKEAWAYS:

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

### Focus Group Results:

Six focus groups were conducted on March 16<sup>th</sup>, 17<sup>th</sup> and 18<sup>th</sup>. 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>



# Our Vision, Mission and Values

## 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

## 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

11. Implement fiscal growth and redevelopment strategy
12. Develop and implement a New Business Attraction Plan

13. Formalize a business retention program
14. Create new strategy for operational effectiveness and efficiencies



## Strategic Priority #2

### STRATEGIC PRIORITY 2 Well-Maintained Infrastructure



#### OUTCOME

Current infrastructure quality maintained

#### KEY OUTCOME INDICATOR

Condition rating changes, replacement schedule compliance

#### TARGET

Attain a 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

21. Develop annual Capital Plan for pavement improvements
22. Develop Village Utility Reliability Plan

23. Update Pedestrian Improvement Plan
24. Perform a comprehensive Standards and Mandate assessment



## Strategic Priority #3

### STRATEGIC PRIORITY 3 Effective Communication



#### OUTCOME

A well-informed community

#### KEY OUTCOME INDICATOR

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

#### TARGET

- >90% say they feel Village communicates well

#### OUTCOME

A community that trusts the Village

#### KEY OUTCOME INDICATOR

- # of educational communication items deployed, positive survey results

#### TARGET

- >90% say they trust the Village

#### OUTCOME

An engaged community

#### KEY OUTCOME INDICATOR

- # of engagement events, # of impressions per social media post

#### TARGET

- Increase # of engagements by 10% from 2022-2025
- Increase # of impressions per social media post by 2022-2025

### STRATEGIC INITIATIVES

31. Conduct resident satisfaction survey
32. Create interdepartmental communications team structure
33. Develop data-driven communications program
34. Develop constituent service program



## Strategic Priority #4

### STRATEGIC PRIORITY 4 A Stable, Well- Trained Workforce



#### OUTCOME

Improved workforce diversity

#### KEY OUTCOME INDICATOR

Diversity of workforce

#### TARGET

20% of new hires 2022-2025 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

- 41. Update and implement compensation and non-compensation plan
- 42. Increase training opportunities for operational effectiveness

- 43. Implement professional development pathways for management positions
- 44. Update recruiting and retention efforts with a focus on diversity to meet the needs of next generation workforce



## Strategic Priority #5

### STRATEGIC PRIORITY 5 A Safe Community



#### OUTCOME

The capacity to meet community safety expectations

#### KEY OUTCOME INDICATOR

# vacant positions, reduce the time to fill vacancies

#### TARGET

95% of budgeted public safety positions filled by 2024

#### OUTCOME

Increased feeling of safety in the community

#### KEY OUTCOME INDICATOR

Increased # of units and programs, positive feedback results

#### TARGET

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

#### OUTCOME

Major incident preparedness

#### KEY OUTCOME INDICATOR

Intradepartmental training events, 100% of personnel NIMS trained

#### TARGET

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

### STRATEGIC INITIATIVES

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

- 53. Create stakeholder relationship strategy
- 54. Update comprehensive Major Incident Training Plan

## Strategic Priority #6

### STRATEGIC PRIORITY 6 Lifestyle Vitality



#### OUTCOME

Improved community connectedness

#### KEY OUTCOME INDICATOR

- \* # of community events, # of neighborhood events

#### TARGET

- \* Increase # of annual community events by 3 between 2022-2025
- \* Increase annual block permits by 10% annually 2022-2025

#### 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 2022-2025

### STRATEGIC INITIATIVES

- 61. Develop smallbusiness/community partnership program
- 62. Establish/support events in partnership with community and neighborhood organizations

- 63. Develop relationship withregional multi-cultural agencies
- 64. Create opportunities for community engagement around strategic priorities

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# **FUNDING SOURCES**

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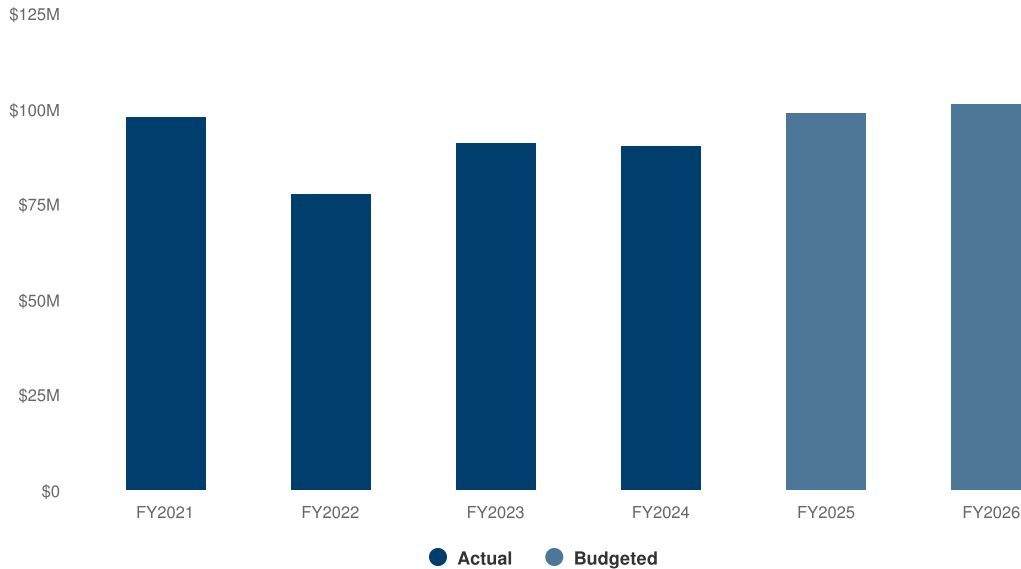


## All Sources Summary

FY 2025/2026 revenues across all funds are forecasted to exceed budget by \$11.1M or 11.2%. The increase is primarily due to better than expected performance in the Major Revenues, Intergovernmental, Investments & Contributions, in addition to a transfer of \$4.0M from the General Fund to the Capital Improvement Fund and Water & Sewer Capital Fund. The transfer is included in the FY 2024/2025 projected balances in the 53 - Funds Transfer In category. FY 2025/2026 revenues across all funds are \$101.4M, \$2.3M or 2.3% higher than the prior year's budget. Variances are detailed throughout this section.

**\$101,410,236** **\$2,283,911**  
(2.30% vs. prior year)

### All Sources Summary Proposed and Historical Budget vs. Actual



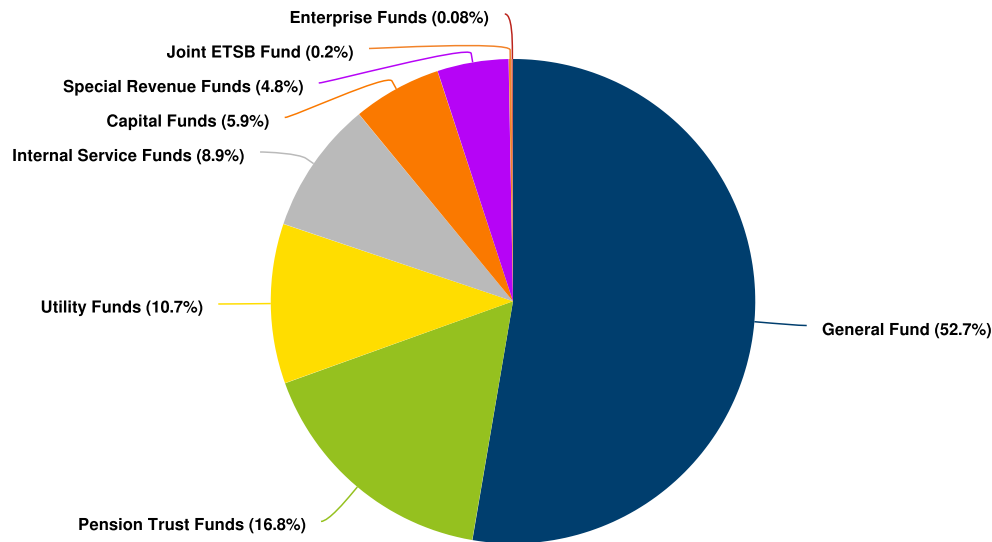
## Revenue by Fund

The budget is prepared on a fund accounting basis. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

- 52.7% of all revenues are in the General Fund, which is responsible for funding the majority of Administration, Police, Fire and Public Works-Street activity.
- 16.8% of all revenues are in the Pension Trust Funds, which includes Police and Fire Pension Funds. The major funding sources are employee and employer contributions and investment income.
- 10.7% of all revenues are in Utility Funds, which includes the Water & Sewer Operating and Capital Funds. The major funding source is user charges for water and sewer usage.
- Internal Service funds are used to segregate major activities. These include the Health Insurance and Fleet Services Funds. These are funded by interfund transfers from the operating funds (General and Water & Sewer).

The following charts represent total revenues by fund type.

**2026 Revenue by Fund**



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
General Fund							
110 - General Fund	\$52,134,138	\$51,570,168	\$54,001,729	\$53,435,761	\$2,431,561	\$1,865,593	3.6%
<b>Total General Fund:</b>	<b>\$52,134,138</b>	<b>\$51,570,168</b>	<b>\$54,001,729</b>	<b>\$53,435,761</b>	<b>\$2,431,561</b>	<b>\$1,865,593</b>	<b>3.6%</b>
Special Revenue Funds							
121 - 911 Fund	\$358,702	\$1,358,865	\$3,086,954	\$205,000	\$1,728,089	-\$1,153,865	-84.9%
122 - Motor Fuel Tax Fund	\$1,392,672	\$1,370,358	\$1,350,000	\$1,391,417	-\$20,358	\$21,059	1.5%
124 - PD Restricted Revenue Fund	\$48,424	\$181,000	\$157,500	\$157,500	-\$23,500	-\$23,500	-13%





Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
125 - Economic Development Fund	\$0	\$3,370,000	\$3,370,000	\$3,071,000	\$0	-\$299,000	-8.9%
<b>Total Special Revenue Funds:</b>	<b>\$1,799,798</b>	<b>\$6,280,223</b>	<b>\$7,964,454</b>	<b>\$4,824,917</b>	<b>\$1,684,231</b>	<b>-\$1,455,306</b>	<b>-23.2%</b>
Capital Funds							
131 - Capital Improvement Fund	\$8,123,390	\$5,776,928	\$8,975,442	\$6,000,000	\$3,198,514	\$223,072	3.9%
<b>Total Capital Funds:</b>	<b>\$8,123,390</b>	<b>\$5,776,928</b>	<b>\$8,975,442</b>	<b>\$6,000,000</b>	<b>\$3,198,514</b>	<b>\$223,072</b>	<b>3.9%</b>
Enterprise Funds							
211 - Golf Course Fund	\$80,311	\$76,000	\$1,082,500	\$81,000	\$1,006,500	\$5,000	6.6%
<b>Total Enterprise Funds:</b>	<b>\$80,311</b>	<b>\$76,000</b>	<b>\$1,082,500</b>	<b>\$81,000</b>	<b>\$1,006,500</b>	<b>\$5,000</b>	<b>6.6%</b>
Utility Funds							
221 - Water & Sewer Operating Fund	\$10,369,698	\$10,288,000	\$10,327,815	\$10,746,000	\$39,815	\$458,000	4.5%
223 - Water & Sewer Capital Fund	\$1,789,221	\$0	\$1,086,730	\$80,000	\$1,086,730	\$80,000	N/A
<b>Total Utility Funds:</b>	<b>\$12,158,919</b>	<b>\$10,288,000</b>	<b>\$11,414,545</b>	<b>\$10,826,000</b>	<b>\$1,126,545</b>	<b>\$538,000</b>	<b>5.2%</b>
Internal Service Funds							
231 - Health Insurance Fund	\$5,485,234	\$5,750,900	\$5,750,900	\$5,700,910	\$0	-\$49,990	-0.9%
233 - Fleet Services Fund	\$3,189,329	\$3,032,100	\$3,017,100	\$3,282,328	-\$15,000	\$250,228	8.3%
<b>Total Internal Service Funds:</b>	<b>\$8,674,563</b>	<b>\$8,783,000</b>	<b>\$8,768,000</b>	<b>\$8,983,238</b>	<b>-\$15,000</b>	<b>\$200,238</b>	<b>2.3%</b>
Pension Trust Funds							
307 - Police Pension Fund	\$3,021,912	\$8,413,862	\$9,038,862	\$9,121,780	\$625,000	\$707,918	8.4%
308 - Fire Pension Fund	\$3,292,439	\$6,838,144	\$7,863,144	\$7,932,540	\$1,025,000	\$1,094,396	16%
<b>Total Pension Trust Funds:</b>	<b>\$6,314,351</b>	<b>\$15,252,006</b>	<b>\$16,902,006</b>	<b>\$17,054,320</b>	<b>\$1,650,000</b>	<b>\$1,802,314</b>	<b>11.8%</b>
Joint ETSB Fund							
411 - NLCC-ETSB	\$1,296,757	\$1,100,000	\$1,125,000	\$205,000	\$25,000	-\$895,000	-81.4%
<b>Total Joint ETSB Fund:</b>	<b>\$1,296,757</b>	<b>\$1,100,000</b>	<b>\$1,125,000</b>	<b>\$205,000</b>	<b>\$25,000</b>	<b>-\$895,000</b>	<b>-81.4%</b>
<b>Total:</b>	<b>\$90,582,226</b>	<b>\$99,126,325</b>	<b>\$110,233,677</b>	<b>\$101,410,236</b>	<b>\$11,107,351</b>	<b>\$2,283,911</b>	<b>2.3%</b>



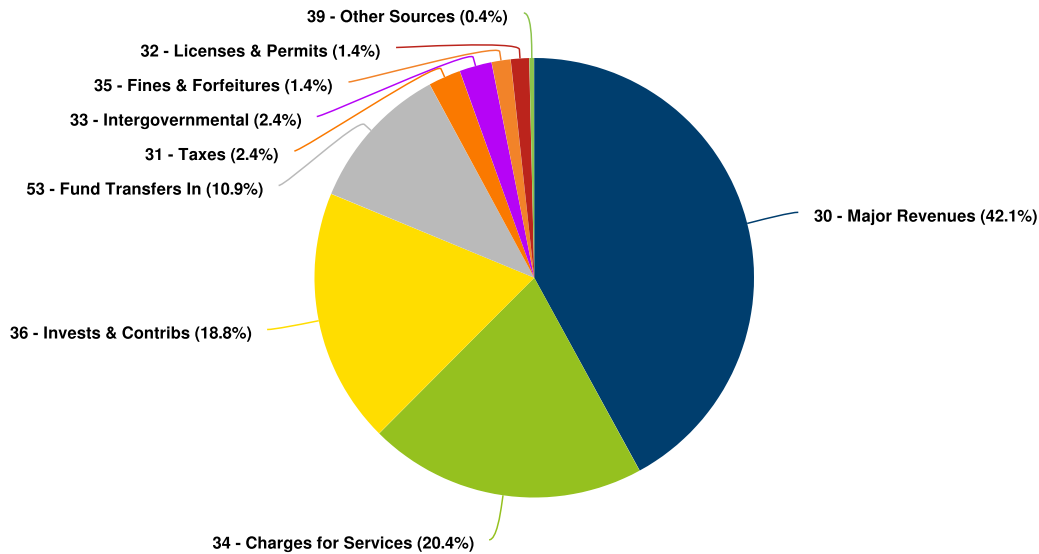
## Revenues by Source

The following chart shows revenues by source across all funds.

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

- The largest category is Major Revenues and includes Sales Taxes, Amusement Tax, Food & Beverage Tax, Hotel Tax, Income Tax and Local Use Tax accounts for 42.1% of all revenues.
- Charges for Services is the second-largest category at 20.4% and includes revenue from fire and dispatch contracts, ambulance service and police services and water & sewer fees.
- Investments & Contributions make up 18.8% of all revenues and is primarily investment returns in the General and Police and Fire Pension Funds.
- Fund Transfers In makes up 10.9% and is primarily transfers in from other funds.

### Projected 2026 Revenues by Source



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

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Revenue Source							
31 - Taxes	\$2,211,419	\$2,215,000	\$2,390,252	\$2,425,000	\$175,252	\$210,000	9.5%
30 - Major Revenues	\$41,903,932	\$40,951,020	\$43,265,000	\$42,643,306	\$2,313,980	\$1,692,286	4.1%
33 - Intergovernmental	\$4,092,745	\$4,329,465	\$6,665,695	\$2,406,113	\$2,336,230	-\$1,923,352	-44.4%
32 - Licenses & Permits	\$1,827,896	\$1,200,000	\$1,362,521	\$1,380,000	\$162,521	\$180,000	15%
34 - Charges for Services	\$19,626,355	\$20,345,906	\$20,741,010	\$20,726,735	\$395,104	\$380,829	1.9%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
35 - Fines & Forfeitures	\$1,148,368	\$1,596,500	\$1,251,050	\$1,422,500	-\$345,450	-\$174,000	-10.9%
36 - Invests & Contribs	\$8,470,334	\$17,195,506	\$19,057,156	\$19,022,820	\$1,861,650	\$1,827,314	10.6%
39 - Other Sources	\$628,484	\$208,000	\$416,064	\$358,000	\$208,064	\$150,000	72.1%
53 - Fund Transfers In	\$10,672,694	\$11,084,928	\$15,084,928	\$11,025,762	\$4,000,000	-\$59,166	-0.5%
<b>Total Revenue Source:</b>	<b>\$90,582,226</b>	<b>\$99,126,325</b>	<b>\$110,233,677</b>	<b>\$101,410,236</b>	<b>\$11,107,351</b>	<b>\$2,283,911</b>	<b>2.3%</b>

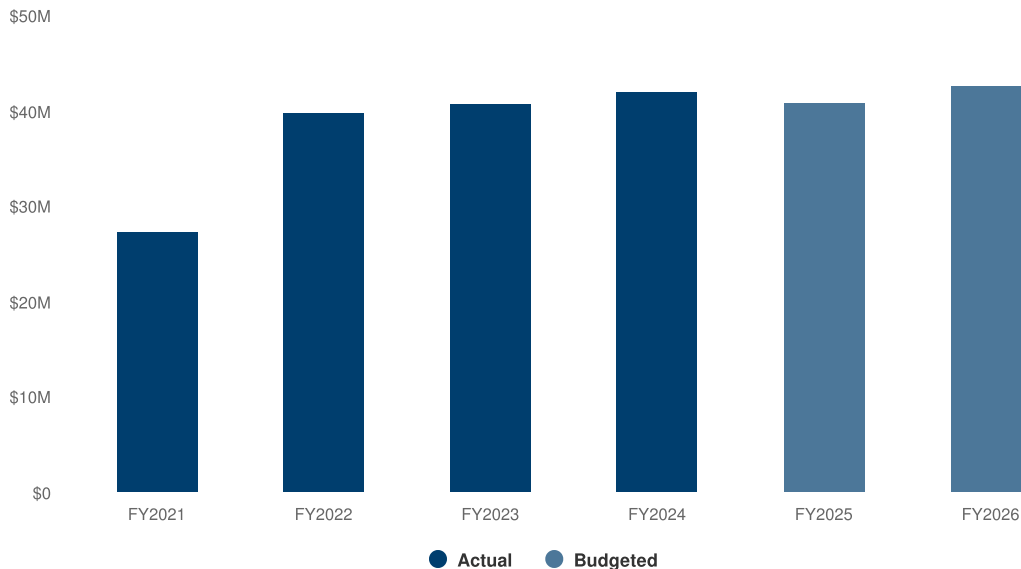


## 30 - Major Revenues Summary

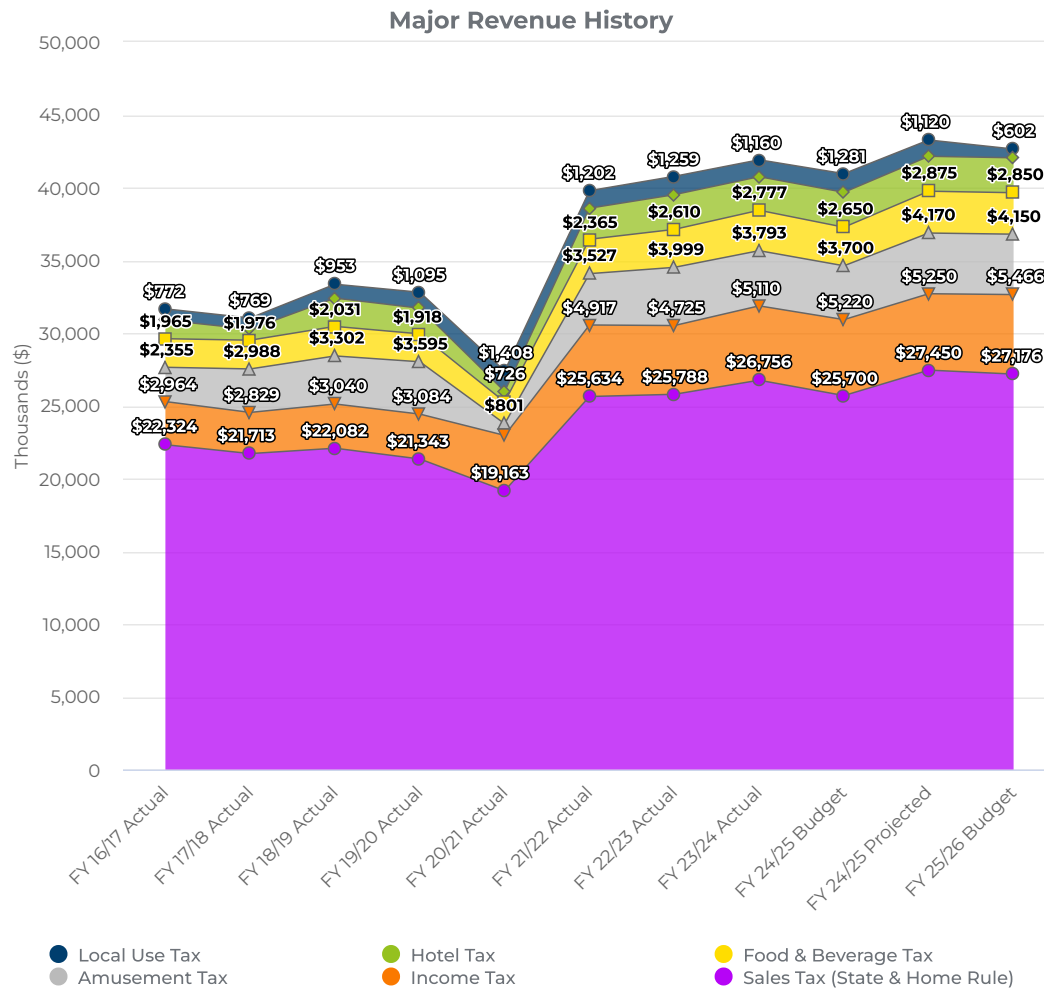
**30 – Major Revenues:** Major Revenues are comprised of the Villages largest sources of revenue in the General Fund and Capital Improvement Fund. These include Sales Tax, Use Tax, Home Rule Sales Tax, Amusement Tax, Hotel Tax, Food & Beverage Tax and State Income Tax. These revenues account for nearly 70% of General Fund revenues. Sales taxes are the largest component of the Major Revenues category. Items except food, drugs and titled property are subject to an 8.00% sales tax in Gurnee. The 8.00% rate includes a 1.00% Home Rule Sales Tax, 6.25% State Tax and 0.75% Regional Transportation Tax. Starting with the June 2021 receipts, new sales tax laws require out of state retailers with no physical presence in Illinois to charge sales tax based on the destination rate (where the product is shipped to), and out of state retailers with a presence in Illinois, such as a warehouse or distribution center, to collect and remit sales tax based on the origin (where the order was placed) of the sale including any applicable Home Rule Sales Tax rate. The Village of Gurnee is highly dependent upon sales taxes since it eliminated its property tax levy in 2000 in exchange for a 0.50% Home Rule Sales Tax. The elimination of a relatively inelastic revenue source for an elastic revenue source has supported Village operations while reducing the tax burden on residents. The downside of this arrangement is that during times of economic downturn, such as the COVID-19 pandemic, revenue decreases yet demand for services does not. Effective January 1, 2015 the Village's Home Rule Sales Tax rate increased by 0.50% to 1.00% total. The additional 0.50% has been dedicated, by ordinance, to Village infrastructure improvements and capital assets and is shown as revenue in the Capital Improvement Fund. Effective May 1, 2018 the Village increased the Hotel Tax from 5% to 6% and Amusement Tax from 3% to 4%.

**\$42,643,306** **\$1,692,286**  
(4.13% vs. prior year)

### 30 - Major Revenues Proposed and Historical Budget vs. Actual



# Major Revenue History



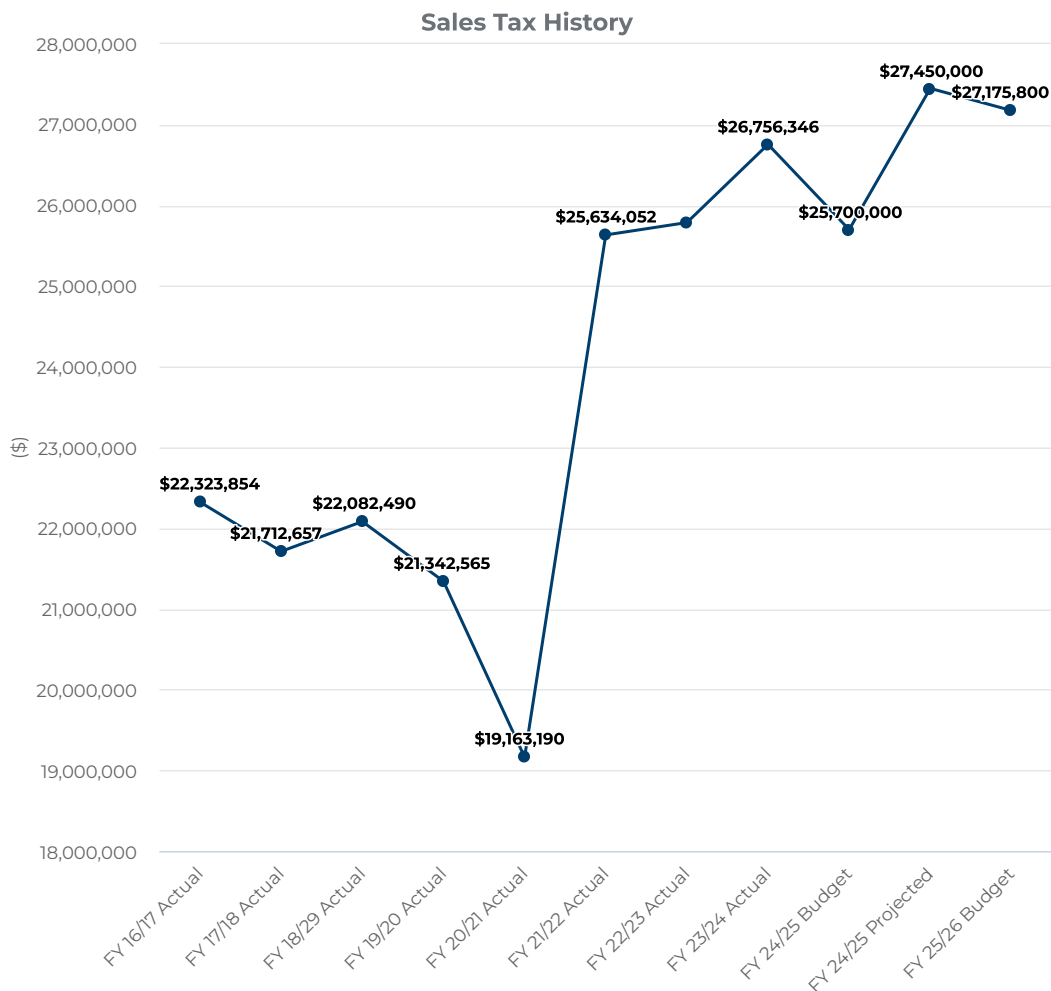
## Sales & Home Rule Sales Tax History

Sales Tax & Home Rule Sales Tax – Items except food, drugs and titled property are subject to an 8.00% Sales Tax in Gurnee. The 8.00% rate includes a 1.00% Home Rule Sales Tax, 6.25% State Tax and 0.75% Regional Transportation Tax. Sales taxes represent 40.2% of all General Fund revenues. The Village's largest sales tax producer is Gurnee Mills Mall. The Village is anticipating several new retailers in the upcoming year with a mix of in-fill and expansion of the tax base.

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

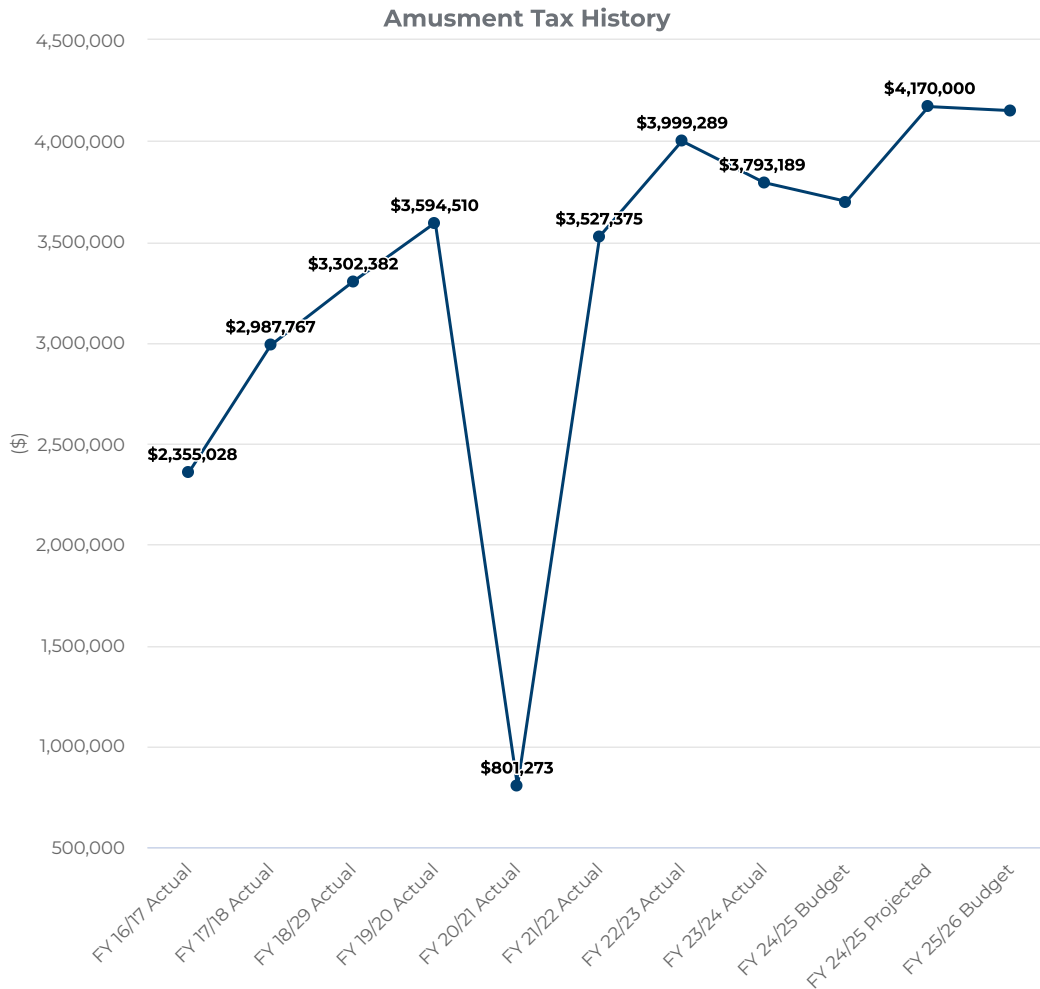
In 2024, Illinois passed a law requiring all online retailers maintaining a place of business in Illinois to submit destination-based sales tax even when the sale takes place outside of Illinois. This law goes further than the original Leveling the Playing Field Act of 2021, and is expected to dramatically decrease the Local Use Tax remittances but increase sales taxes.

Effective January 1, 2026 the State of Illinois eliminated the 1% tax on groceries. 100% of this tax was remitted to municipalities, and totals approximately \$2.0M annually for the Village. The budget assumes the Village Board takes action prior to October 1, 2025 to fill the budget gap created by the elimination of the tax.



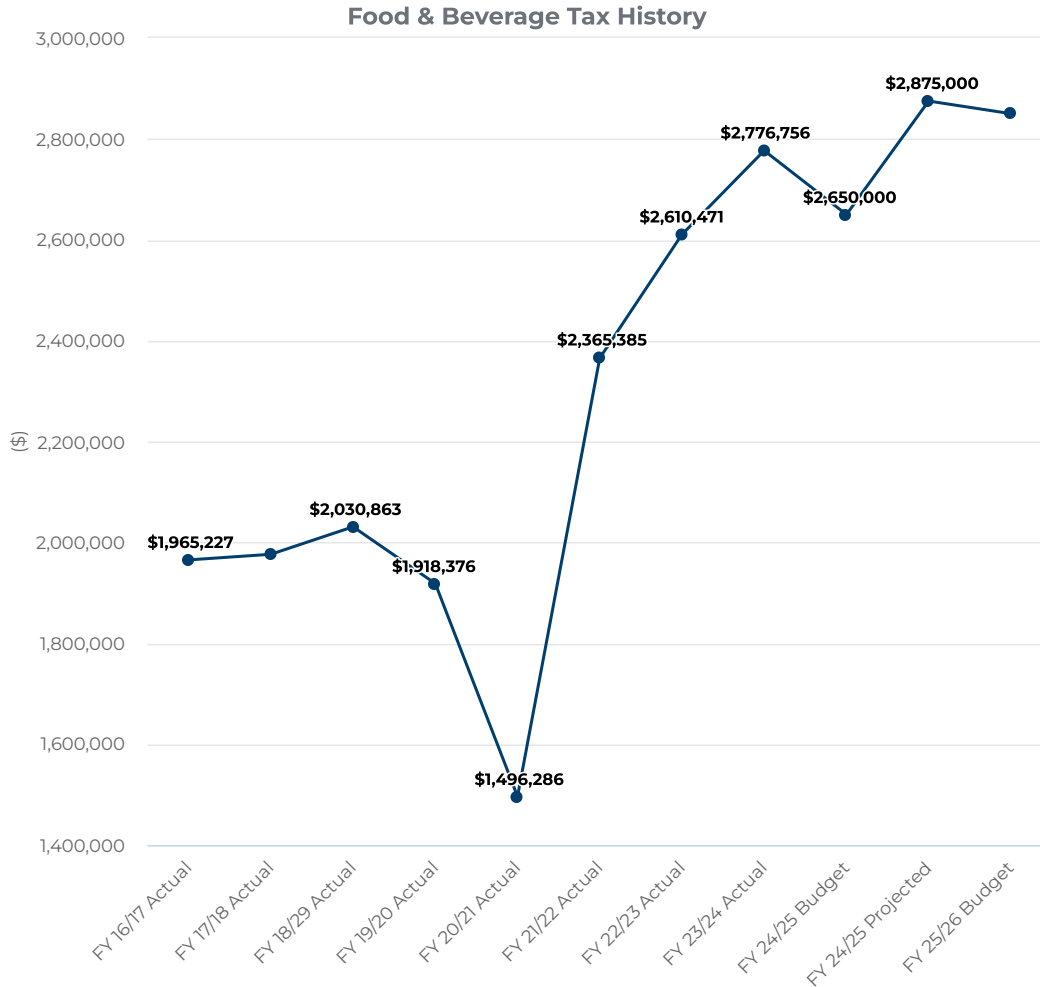
## Amusement Tax History

Amusement Tax – Effective May 1, 2018 the Village increased the tax from 3% to 4% on net amusement receipts within Village boundaries. Prior to this increase, Amusement Tax had not been adjusted in nearly 20 years. The largest Amusement Tax generator is Six Flags Great America. The Six Flags Entertainment Corporation has continued over the years to make enhancements to the Park to attract new and returning visitors, and with its recently completed merger with Sandusky Ohio-based Cedar Fair, this appears poised to continue.



## Food & Beverage Tax History

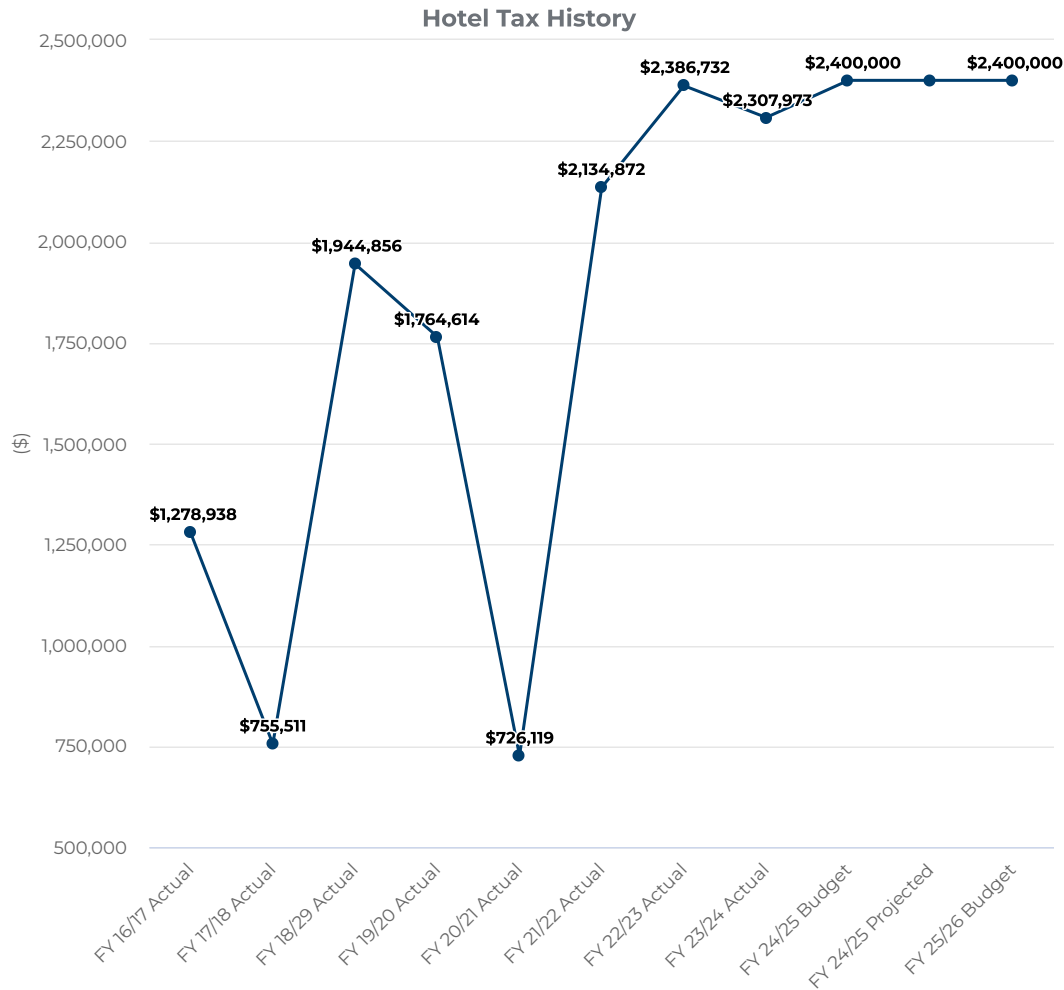
Food and Beverage Tax - This is a 1% tax on the sale of food and alcoholic beverages prepared for immediate consumption, as well as packaged liquor. The tax is paid by customers and submitted to the Village by owners on a monthly basis. There are currently over 150 establishments in the Village that pay Food & Beverage Tax. Additionally changes to the internet sales tax laws have also impacted food delivery services and requires collection and remittance of local Food & Beverage Tax. The impact is not as significant as the impact to Sales Tax.





## Hotel Tax History

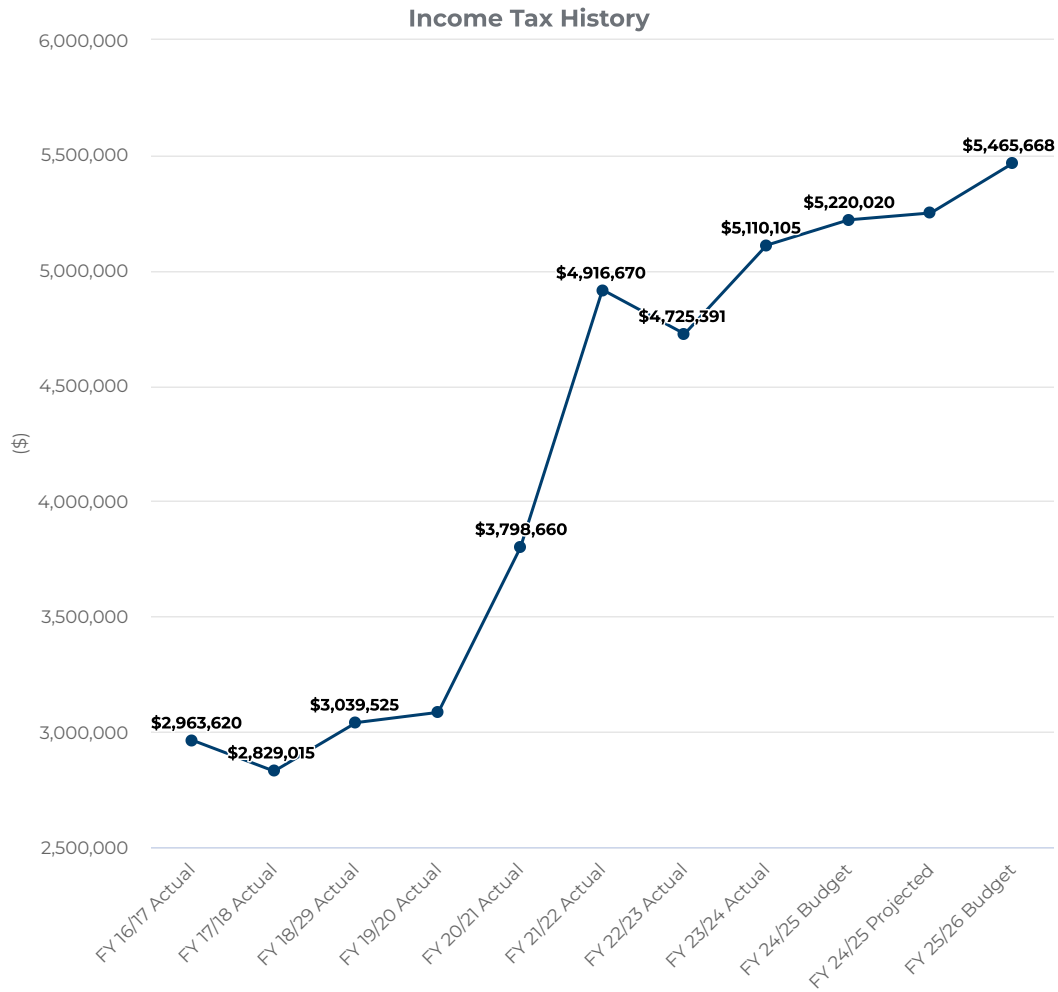
Hotel Tax - The Village's Hotel Tax increased from 5% to 6% effective May 1, 2018. In addition, Gurnee imposes a 2% Resort Tax. Great Wolf Lodge is the sole payer of the Resort Tax and per an economic incentive agreement receives a tax rebate from the Village for the entire Resort Tax and a portion of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



# Income Tax

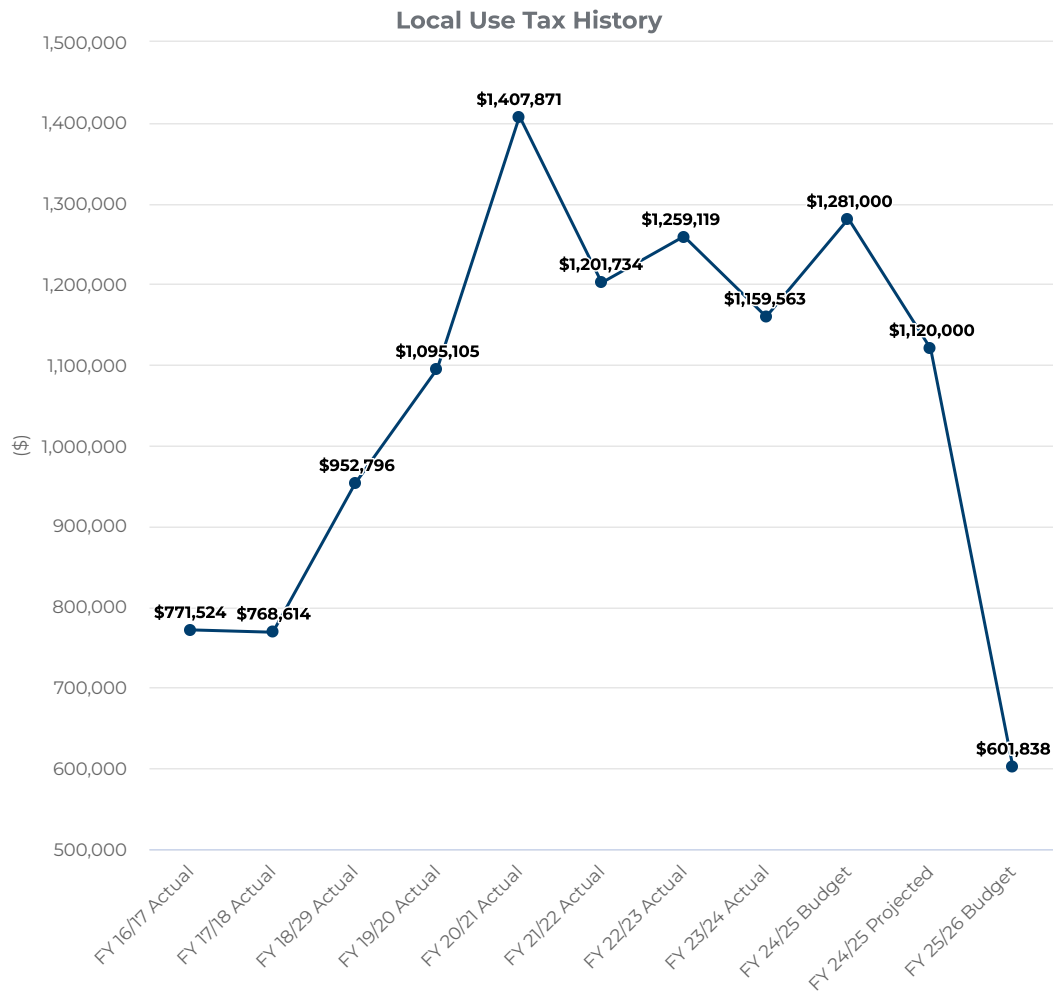
Income Tax - To estimate the budget for income tax receipts, there are three key elements that need to be examined:

- Population: Income tax receipts are distributed based on the Village's population. According to 2020 Census figures, the Village's population is 30,706. The 2020 population was used for estimates.
- Municipality's share of income tax receipts: Income taxes are collected and distributed by the IL Department of Revenue (IDOR). Currently individuals pay 4.95% and corporations pay 8.00%. Municipalities receive approximately 6.06% of all income tax collected from individuals, trusts and estates and 6.85% of net collections from corporations (35ILCS 5/901 b).
- Statewide growth in income tax receipts: The IML is projecting Income Tax distributions to be \$178.27 per capita or \$5.47M for FY 2025/2026.



## Local Use Tax

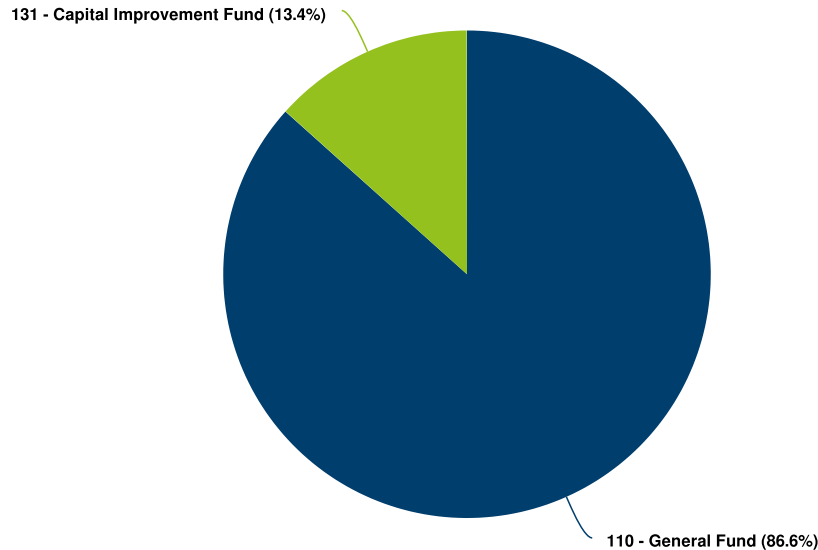
Local Use Tax - The Use Tax applies to the privilege of using tangible personal property purchased at retail from a retailer outside the State of Illinois. Use Tax rates are 6.25% for general merchandise and titled property and 1% for foods, drugs & medical appliances. Municipalities receive 16% of statewide Use Tax receipts after certain deductions (20% is distributed to the City of Chicago, 10% to the Regional Transportation Authority, .6% to the Metro-East Transit District, \$3.15 million to Build Illinois). Use Taxes are distributed to municipalities based on total population. The Illinois Municipal League (IML) projection for FY 2025/2026 Use Tax receipts equal to \$19.60 per capita or \$602K. In 2024, Illinois passed a law requiring all online retailers maintaining a place of business in Illinois to submit destination-based sales tax even when the sale takes place outside of Illinois. This law goes further than the original Leveling the Playing Field Act of 2021, and is expected to dramatically decrease the Local Use Tax remittances but increase sales taxes greater than the loss for a net positive to the Village.



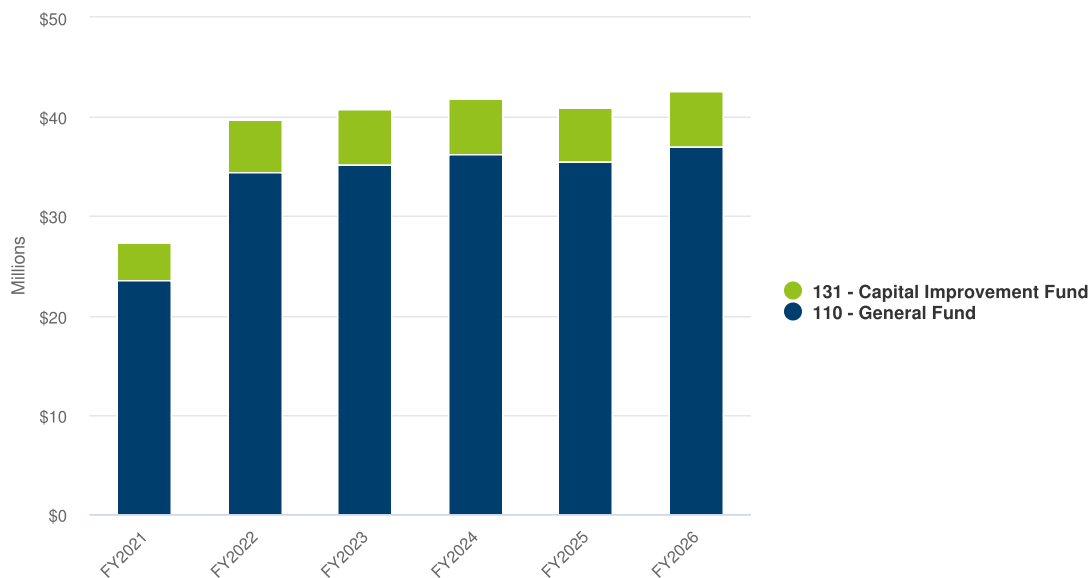
## Revenue by Fund

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

### 2026 Revenue by Fund



### Budgeted and Historical 2026 Revenue by Fund



#### FY 2024/2025 Review

Major Revenues are expected to finish the year \$2.3M or 5.7% over budget. All revenues in this category are projected to exceed the budget amounts with the exception of Local Use Tax. The most notable positive variances include Sales Tax +\$1.2M or 7.7%, Home Rule Sales Tax +\$600K or 5.6%, Amusement Tax +\$470K or 12.7%, and Food & Beverage Tax +\$2255K or



8.5%. Local Use Tax is expected to finish -\$161K or 12.6% under budget due to the continued impact of legislation requiring online retailers to collect destination-based sales tax. This is a net positive for the Village as the full local sales tax rate is collected.

#### FY 2025/2026 Summary

Major Revenues are up \$1.7M or 4.1% versus the prior year's budget. Sales Tax is up \$876K or 5.9%, Home Rule Sales Tax is up \$600K or 5.6% across the two funds. Year-over-year change in both categories has accelerated due to compliance with legislation requiring online retailers to collect and remit local sales taxes. This is expected to continue as the requirements impact more online retailers in FY 2025/2026. Amusement tax is up \$450K or 12.2% over the prior year's budget. Six Flags Great America is the primary driver of Amusement Tax and continues to find ways to keep the park popular and profitable adding new attractions last year and another anticipated for FY2025/2026. Food & Beverage Tax is up \$200K or 7.5% over the prior year's budget. Food & Beverage Tax has historically been the most recession-proof revenue stream and continues to increase at a steady pace. Hotel Tax is expected to be flat versus the prior year's budget as a couple of hotels go through changes and updates. Great Wolf Lodge continues to be the primary driver of Hotel Tax and experienced strong performance in FY 2024/2025.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>110 - General Fund</b>							
<b>30 - Major Revenues</b>							
SALES TAX	\$15,597,407	\$14,900,000	\$16,050,000	\$15,775,800	\$1,150,000	\$875,800	5.9%
LOCAL USE TAX	\$1,159,563	\$1,281,000	\$1,120,000	\$601,838	-\$161,000	-\$679,162	-53%
HOME RULE SALES TAX	\$5,579,469	\$5,400,000	\$5,700,000	\$5,700,000	\$300,000	\$300,000	5.6%
AMUSEMENT TAX	\$3,793,189	\$3,700,000	\$4,170,000	\$4,150,000	\$470,000	\$450,000	12.2%
HOTEL TAX	\$2,307,973	\$2,400,000	\$2,400,000	\$2,400,000	\$0	\$0	0%
FOOD & BEVERAGE TAX	\$2,776,756	\$2,650,000	\$2,875,000	\$2,850,000	\$225,000	\$200,000	7.5%
STATE INCOME TAX	\$5,110,105	\$5,220,020	\$5,250,000	\$5,465,668	\$29,980	\$245,648	4.7%
<b>Total 30 - Major Revenues:</b>	<b>\$36,324,463</b>	<b>\$35,551,020</b>	<b>\$37,565,000</b>	<b>\$36,943,306</b>	<b>\$2,013,980</b>	<b>\$1,392,286</b>	<b>3.9%</b>
<b>Total 110 - General Fund:</b>	<b>\$36,324,463</b>	<b>\$35,551,020</b>	<b>\$37,565,000</b>	<b>\$36,943,306</b>	<b>\$2,013,980</b>	<b>\$1,392,286</b>	<b>3.9%</b>
<b>131 - Capital Improvement Fund</b>							
<b>30 - Major Revenues</b>							
HOME RULE SALES TAX	\$5,579,469	\$5,400,000	\$5,700,000	\$5,700,000	\$300,000	\$300,000	5.6%
<b>Total 30 - Major Revenues:</b>	<b>\$5,579,469</b>	<b>\$5,400,000</b>	<b>\$5,700,000</b>	<b>\$5,700,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>5.6%</b>
<b>Total 131 - Capital Improvement Fund:</b>	<b>\$5,579,469</b>	<b>\$5,400,000</b>	<b>\$5,700,000</b>	<b>\$5,700,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>5.6%</b>
<b>Total:</b>	<b>\$41,903,932</b>	<b>\$40,951,020</b>	<b>\$43,265,000</b>	<b>\$42,643,306</b>	<b>\$2,313,980</b>	<b>\$1,692,286</b>	<b>4.1%</b>



# 31 - Taxes Summary

**31 - Taxes:** Taxes, excluding those in the Major Revenues category, make up 2.7% of all revenues and include Resort Tax, Telecommunications Tax, Cable & Alarm Franchise Tax, and Road & Bridge Tax. Resort Tax is generated solely by Great Wolf Lodge and 100% is rebated back as part of the incentive agreement. Road & Bridge Tax is levied by Warren Township and remitted to the Village by Lake County. It is intended to reimburse the Village for maintenance of roadways that are in the Township but maintained by the Village.

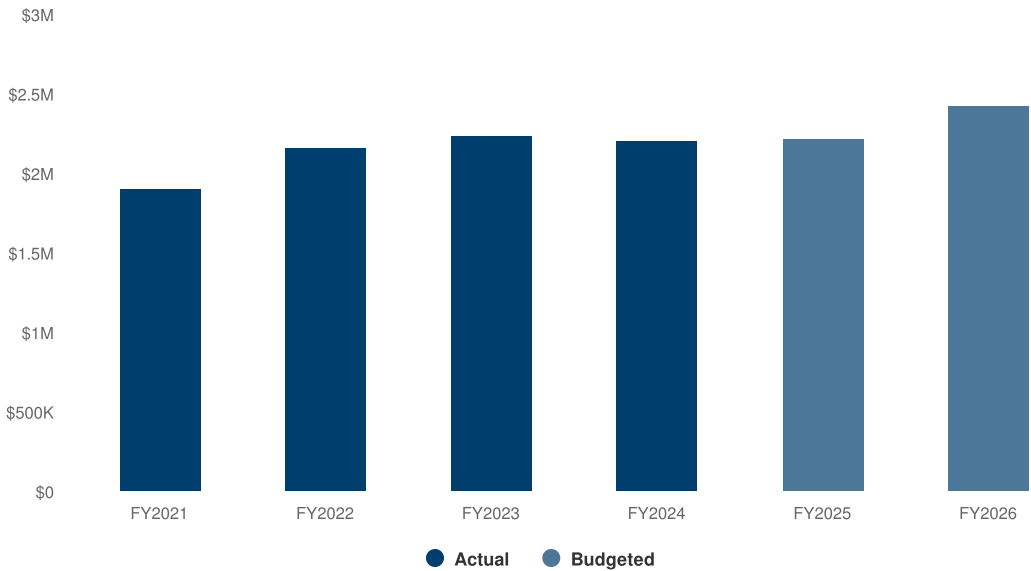
Telecommunications Tax has been steadily declining over the year's as consumers switch to modes of communication not subject to the tax, and providers get creative with plan offerings and data packages. The Village expects this trend to continue for the foreseeable future.

\$2,425,000

\$210,000

(9.48% vs. prior year)

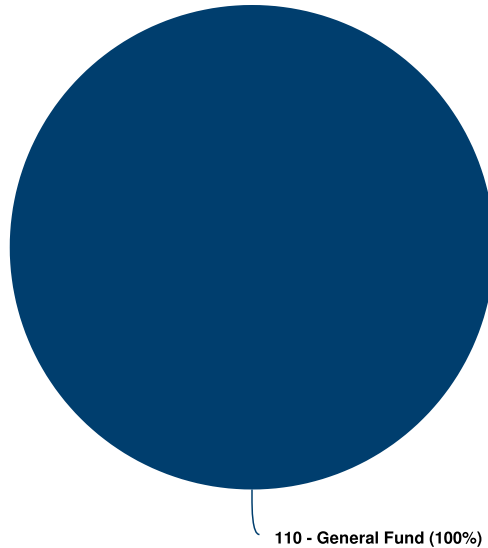
31 - Taxes Proposed and Historical Budget vs. Actual



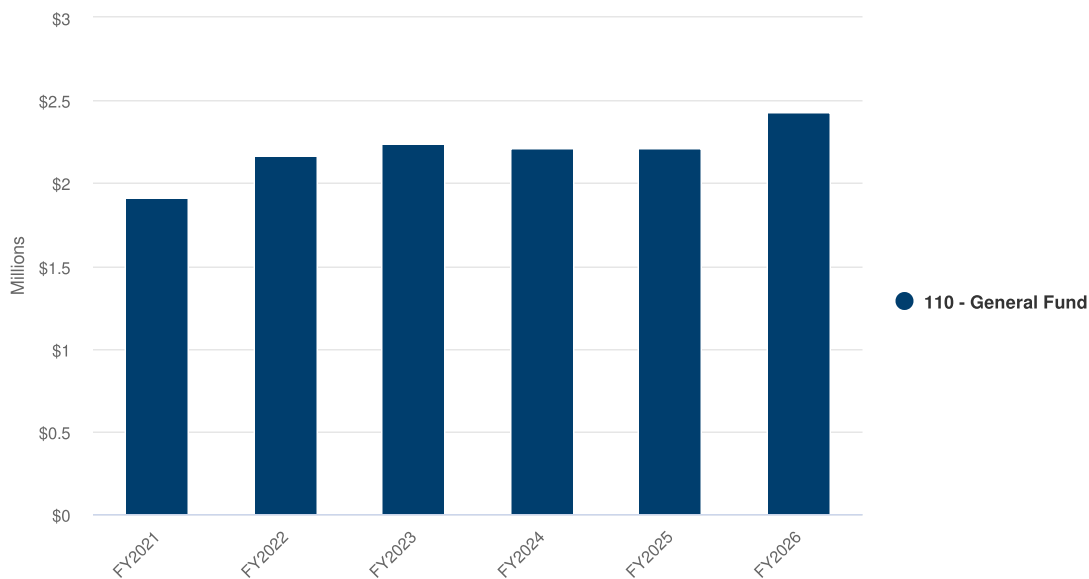
## Revenue by Fund

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

### 2026 Revenue by Fund



### Budgeted and Historical 2026 Revenue by Fund



#### FY 2024/2025 Review

Taxes category across all Village Funds is expected to finish \$175K or 7.9% over budget. Road & Bridge +\$265K and Telecommunications Tax +\$45K are expected to finish over budget. Resort Taxes, Cable and Alarm franchise fees are all expected to finish under budget by a combined \$190K.

#### FY 2025/2026 Summary

Taxes are up \$210K or 9.5% compared to the prior year's budget primarily due to increased Road & Bridge Tax of \$250k.



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>110 - General Fund</b>							
<b>31 - Taxes</b>							
ROAD & BRIDGE	\$504,294	\$500,000	\$765,000	\$750,000	\$265,000	\$250,000	50%
RESORT TAX	\$505,174	\$525,000	\$500,000	\$500,000	-\$25,000	-\$25,000	-4.8%
TELECOM MAINTENANCE FEE	\$532,194	\$425,000	\$470,000	\$450,000	\$45,000	\$25,000	5.9%
CABLE FRANCHISE	\$447,874	\$500,000	\$450,000	\$450,000	-\$50,000	-\$50,000	-10%
ALARM FRANCHISE	\$117,685	\$165,000	\$95,000	\$165,000	-\$70,000	\$0	0%
FOREIGN FIRE INSURANCE	\$104,199	\$100,000	\$110,252	\$110,000	\$10,252	\$10,000	10%
<b>Total 31 - Taxes:</b>	<b>\$2,211,419</b>	<b>\$2,215,000</b>	<b>\$2,390,252</b>	<b>\$2,425,000</b>	<b>\$175,252</b>	<b>\$210,000</b>	<b>9.5%</b>
<b>Total 110 - General Fund:</b>	<b>\$2,211,419</b>	<b>\$2,215,000</b>	<b>\$2,390,252</b>	<b>\$2,425,000</b>	<b>\$175,252</b>	<b>\$210,000</b>	<b>9.5%</b>



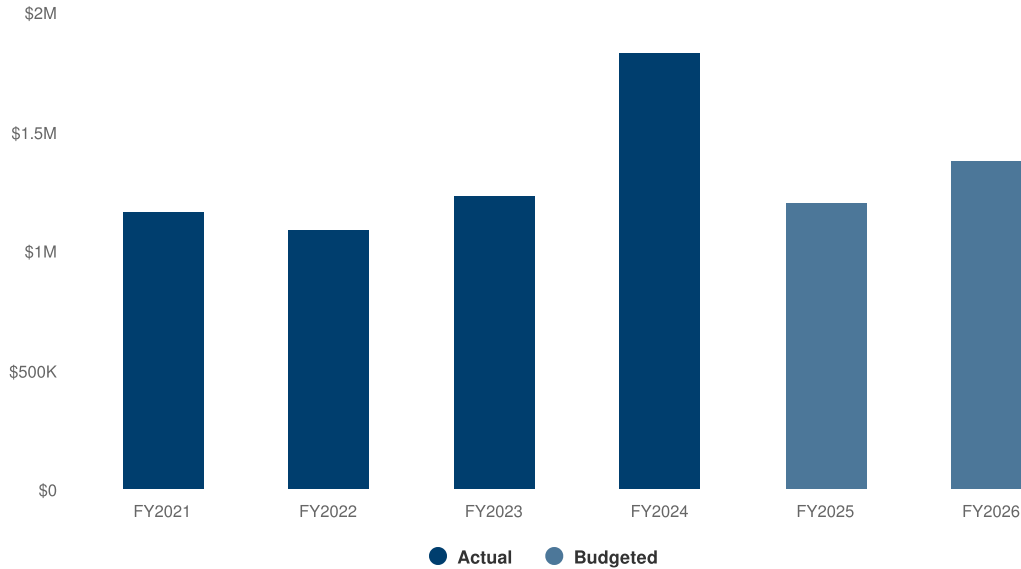


## 32 - Licenses & Permits Summary

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

**\$1,380,000** **\$180,000**  
(15.00% vs. prior year)

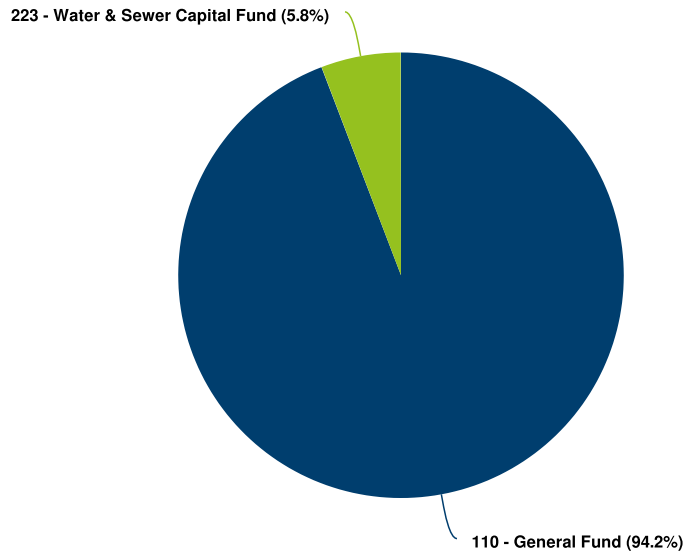
### 32 - Licenses & Permits Proposed and Historical Budget vs. Actual



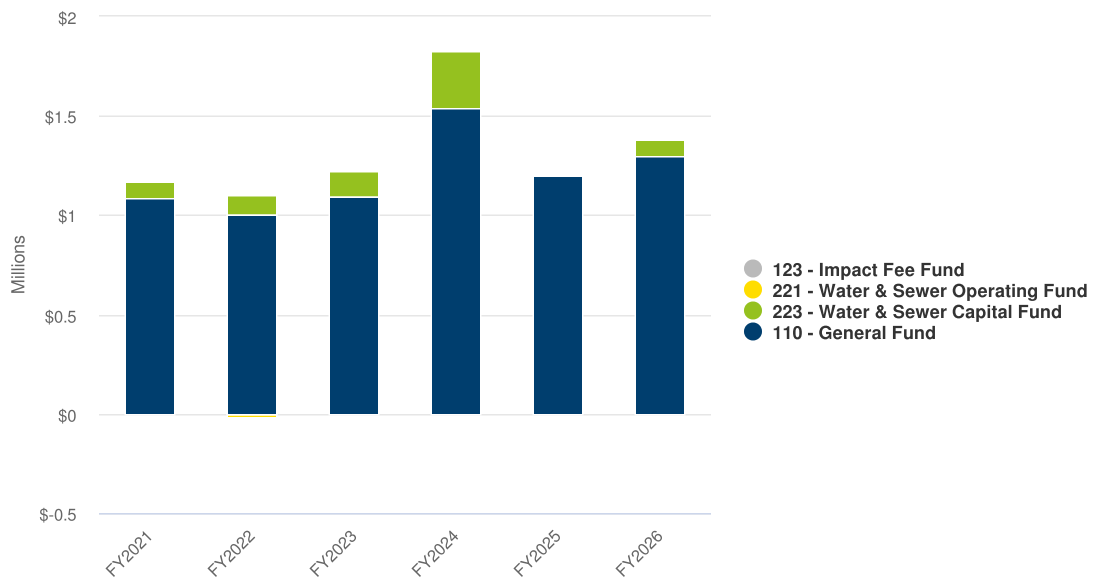
## Revenue by Fund

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

### 2026 Revenue by Fund



### Budgeted and Historical 2026 Revenue by Fund



#### FY 2024/2025 Review

Licenses and Permits across all funds are expected to finish \$163K or 13.5% over budget largely due to the timing of one-time fees related to the Woodlake Apartments development.

#### FY 2025/2026 Summary



Licenses and Permits are up \$180K or 15.0% due to known projects. Permit revenue in the General Fund is expected to increase \$50K or 6.3%. There is \$80K in connection fees anticipated for the Water & Sewer Fund.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>110 - General Fund</b>							
<b>32 - Licenses &amp; Permits</b>							
LIQUOR LICENSE	\$125,225	\$125,000	\$125,000	\$125,000	\$0	\$0	0%
BUSINESS LICENSES	\$314,239	\$275,000	\$260,000	\$275,000	-\$15,000	\$0	0%
GENERAL BUILDING PERMITS	\$893,012	\$800,000	\$850,000	\$850,000	\$50,000	\$50,000	6.3%
FIRE IMPACT	\$22,950	\$0	\$0	\$0	\$0	\$0	0%
POLICE & PUBLIC WORKS	\$99,450	\$0	\$0	\$0	\$0	\$0	0%
TRAFFIC	\$84,150	\$0	\$40,791	\$50,000	\$40,791	\$50,000	N/A
BURNING PERMITS	\$450	\$0	\$0	\$0	\$0	\$0	0%
<b>Total 32 - Licenses &amp;     Permits:</b>	<b>\$1,539,476</b>	<b>\$1,200,000</b>	<b>\$1,275,791</b>	<b>\$1,300,000</b>	<b>\$75,791</b>	<b>\$100,000</b>	<b>8.3%</b>
<b>Total 110 - General Fund:</b>	<b>\$1,539,476</b>	<b>\$1,200,000</b>	<b>\$1,275,791</b>	<b>\$1,300,000</b>	<b>\$75,791</b>	<b>\$100,000</b>	<b>8.3%</b>
<b>221 - Water &amp; Sewer Operating Fund</b>							
<b>32 - Licenses &amp; Permits</b>							
STONEBROOK CONNECTION	-\$800	\$0	\$0	\$0	\$0	\$0	0%
<b>Total 32 - Licenses &amp;     Permits:</b>	<b>-\$800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total 221 - Water &amp; Sewer Operating Fund:</b>	<b>-\$800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>223 - Water &amp; Sewer Capital Fund</b>							
<b>32 - Licenses &amp; Permits</b>							
CONNECTION FEES	\$284,121	\$0	\$76,730	\$75,000	\$76,730	\$75,000	N/A
FRONTAGE CHARGES	\$5,100	\$0	\$10,000	\$5,000	\$10,000	\$5,000	N/A
<b>Total 32 - Licenses &amp;     Permits:</b>	<b>\$289,221</b>	<b>\$0</b>	<b>\$86,730</b>	<b>\$80,000</b>	<b>\$86,730</b>	<b>\$80,000</b>	<b>N/A</b>
<b>Total 223 - Water &amp; Sewer Capital Fund:</b>	<b>\$289,221</b>	<b>\$0</b>	<b>\$86,730</b>	<b>\$80,000</b>	<b>\$86,730</b>	<b>\$80,000</b>	<b>N/A</b>
<b>Total:</b>	<b>\$1,827,896</b>	<b>\$1,200,000</b>	<b>\$1,362,521</b>	<b>\$1,380,000</b>	<b>\$162,521</b>	<b>\$180,000</b>	<b>15%</b>

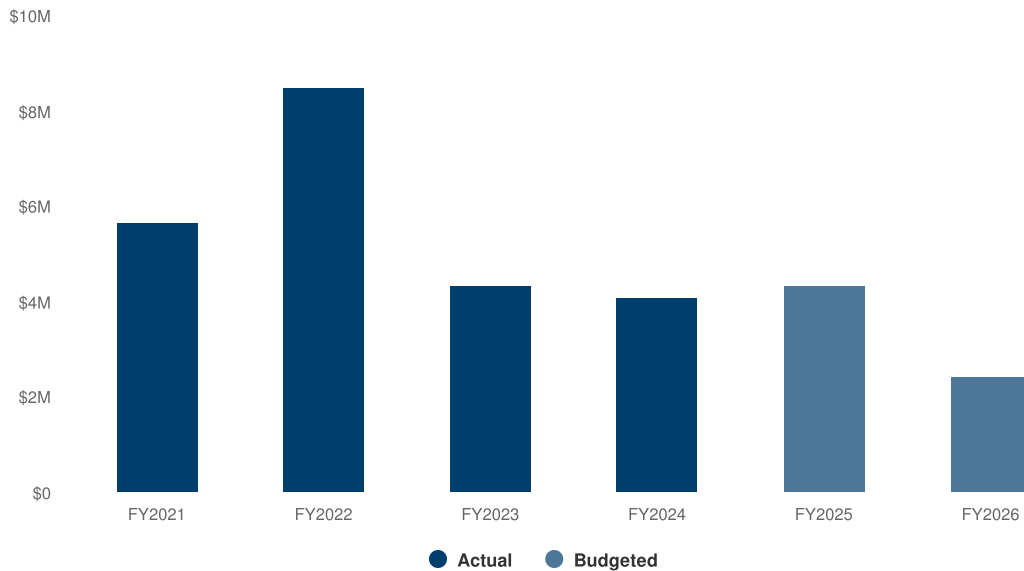


## 33 - Intergovernmental Revenues Summary

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

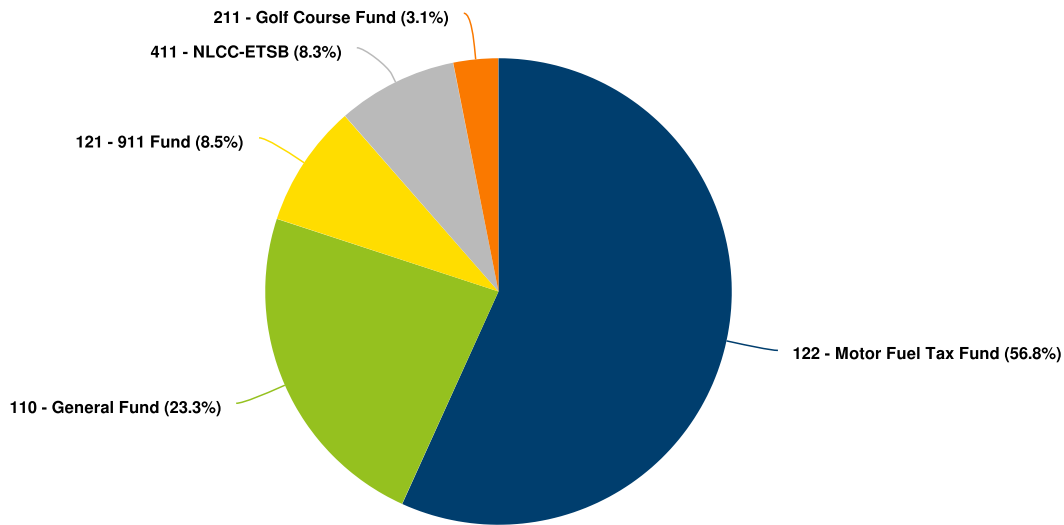
**\$2,406,113** **-\$1,923,352**  
(-44.42% vs. prior year)

### 33 - Intergovernmental Revenues Proposed and Historical Budget vs. Actual

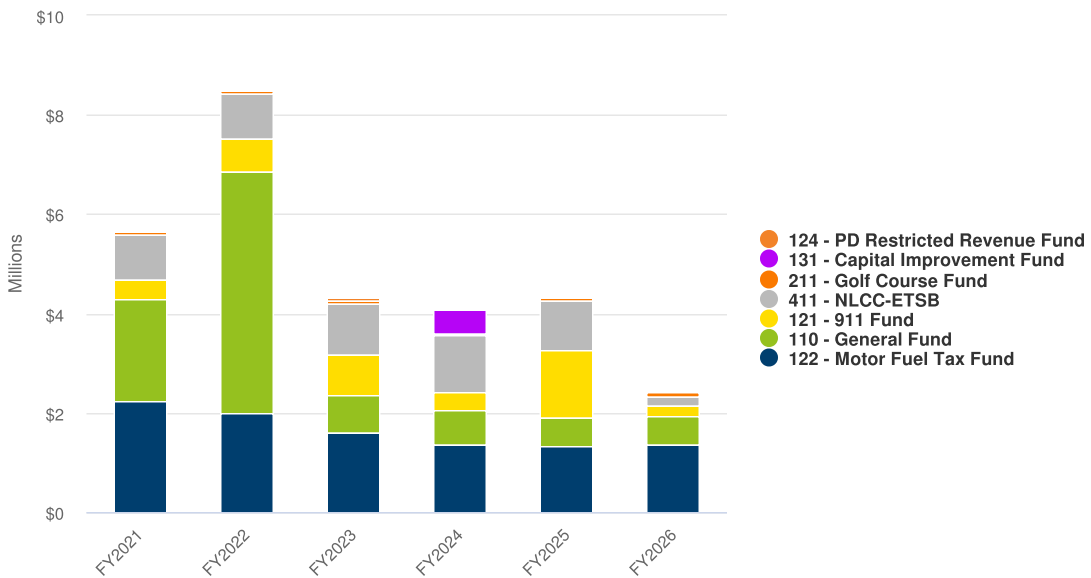


# Revenue by Fund

## 2026 Revenue by Fund



## Budgeted and Historical 2026 Revenue by Fund



### FY 2024/2025 Review

Intergovernmental Revenue is projected to end FY 2024/2025 over budget by \$2.3M or 54.0% due primarily to greater than anticipated reimbursement from the NLCC-ETSB Fund of \$1.7M as the Fund winds down due to county-wide consolidation. The NLCC-ETSB reimbursed the Village for salaries related to the dispatch center that was unanticipated. In addition, the Village anticipates receiving a \$750K grant for prior year watermain projects that was not budgeted.

### FY 2025/2026 Summary



The Intergovernmental category is projected to decrease \$1.9M or 44.4% over the prior year's budget. This is primarily due to the closing of the NLCC-ETSB Fund resulting in less reimbursements to the 911 Fund and 911 surcharge funds being diverted to the new LAKECOMM ETSB early in the year. Replacement Tax is also expected to decline as the state recovers prior years' overpayments to municipalities.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>110 - General Fund</b>							
<b>33 - Intergovernmental</b>							
COMM&ECON ENERGY EFFICIEN	\$2,500	\$0	\$0	\$0	\$0	\$0	0%
CLEAN ENERGY GRANTS	\$80,397	\$0	\$0	\$0	\$0	\$0	0%
REPLACEMENT TAX	\$315,195	\$371,290	\$192,000	\$315,000	-\$179,290	-\$56,290	-15.2%
CANNABIS TAX	\$47,649	\$47,902	\$50,000	\$50,000	\$2,098	\$2,098	4.4%
IL GAMING TAX LOCAL SHARE	\$1,007	\$1,500	\$1,500	\$1,500	\$0	\$0	0%
NSSD INFORMATION	\$0	\$1,950	\$1,950	\$1,950	\$0	\$0	0%
ORGANIZED RETAIL CRIME GRANT	\$70,328	\$75,000	\$34,800	\$75,000	-\$40,200	\$0	0%
TRAINING REIMBURSEMENT	\$142,578	\$50,000	\$31,600	\$50,000	-\$18,400	\$0	0%
TOBACCO GRANT	\$4,204	\$2,500	\$2,400	\$2,500	-\$100	\$0	0%
TRAFFIC & SEAT BELT GRANT	\$28,930	\$23,000	\$25,800	\$56,000	\$2,800	\$33,000	143.5%
POLICE VEST GRANT	\$0	\$5,100	\$5,100	\$7,746	\$0	\$2,646	51.9%
IL LETSB BODY CAM GRANT	\$0	\$0	\$44,141	\$0	\$44,141	\$0	0%
K9 PROGRAM GRANT	\$0	\$2,000	\$2,000	\$0	\$0	-\$2,000	-100%
<b>Total 33 - Intergovernmental:</b>	<b>\$692,787</b>	<b>\$580,242</b>	<b>\$391,291</b>	<b>\$559,696</b>	<b>-\$188,951</b>	<b>-\$20,546</b>	<b>-3.5%</b>
<b>Total 110 - General Fund:</b>	<b>\$692,787</b>	<b>\$580,242</b>	<b>\$391,291</b>	<b>\$559,696</b>	<b>-\$188,951</b>	<b>-\$20,546</b>	<b>-3.5%</b>
<b>121 - 911 Fund</b>							
<b>33 - Intergovernmental</b>							
JETSB REIMBURSEMENT	\$358,702	\$1,358,865	\$3,086,954	\$205,000	\$1,728,089	-\$1,153,865	-84.9%
<b>Total 33 - Intergovernmental:</b>	<b>\$358,702</b>	<b>\$1,358,865</b>	<b>\$3,086,954</b>	<b>\$205,000</b>	<b>\$1,728,089</b>	<b>-\$1,153,865</b>	<b>-84.9%</b>
<b>Total 121 - 911 Fund:</b>	<b>\$358,702</b>	<b>\$1,358,865</b>	<b>\$3,086,954</b>	<b>\$205,000</b>	<b>\$1,728,089</b>	<b>-\$1,153,865</b>	<b>-84.9%</b>
<b>122 - Motor Fuel Tax Fund</b>							
<b>33 - Intergovernmental</b>							
MOTOR FUEL TAX	\$691,275	\$675,532	\$675,174	\$660,179	-\$358	-\$15,353	-2.3%
HIGH GROWTH CITIES PROG	\$16,983	\$0	\$0	\$0	\$0	\$0	0%
TRANSPORTATION RENEWAL FUND	\$646,914	\$644,826	\$644,826	\$706,238	\$0	\$61,412	9.5%
<b>Total 33 - Intergovernmental:</b>	<b>\$1,355,171</b>	<b>\$1,320,358</b>	<b>\$1,320,000</b>	<b>\$1,366,417</b>	<b>-\$358</b>	<b>\$46,059</b>	<b>3.5%</b>



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>Total 122 - Motor Fuel Tax Fund:</b>	<b>\$1,355,171</b>	<b>\$1,320,358</b>	<b>\$1,320,000</b>	<b>\$1,366,417</b>	<b>-\$358</b>	<b>\$46,059</b>	<b>3.5%</b>
<b>124 - PD Restricted Revenue Fund</b>							
<b>33 - Intergovernmental</b>							
K-9 PROGRAM GRANT	\$2,273	\$0	\$0	\$0	\$0	\$0	0%
<b>Total 33 - Intergovernmental:</b>	<b>\$2,273</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total 124 - PD Restricted Revenue Fund:</b>	<b>\$2,273</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>131 - Capital Improvement Fund</b>							
<b>33 - Intergovernmental</b>							
LAKE COUNTY GRANT	\$484,592	\$0	\$0	\$0	\$0	\$0	0%
UST STATE GRANT	\$0	\$0	\$17,450	\$0	\$17,450	\$0	0%
<b>Total 33 - Intergovernmental:</b>	<b>\$484,592</b>	<b>\$0</b>	<b>\$17,450</b>	<b>\$0</b>	<b>\$17,450</b>	<b>\$0</b>	<b>0%</b>
<b>Total 131 - Capital Improvement Fund:</b>	<b>\$484,592</b>	<b>\$0</b>	<b>\$17,450</b>	<b>\$0</b>	<b>\$17,450</b>	<b>\$0</b>	<b>0%</b>
<b>211 - Golf Course Fund</b>							
<b>33 - Intergovernmental</b>							
AMUSEMENT TAX BITTERSWEET	\$46,487	\$70,000	\$75,000	\$75,000	\$5,000	\$5,000	7.1%
<b>Total 33 - Intergovernmental:</b>	<b>\$46,487</b>	<b>\$70,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>7.1%</b>
<b>Total 211 - Golf Course Fund:</b>	<b>\$46,487</b>	<b>\$70,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>7.1%</b>
<b>223 - Water &amp; Sewer Capital Fund</b>							
<b>33 - Intergovernmental</b>							
IL STATE GRANTS	\$0	\$0	\$750,000	\$0	\$750,000	\$0	0%
<b>Total 33 - Intergovernmental:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$750,000</b>	<b>\$0</b>	<b>0%</b>
<b>Total 223 - Water &amp; Sewer Capital Fund:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$750,000</b>	<b>\$0</b>	<b>0%</b>
<b>411 - NLCC-ETSB</b>							
<b>33 - Intergovernmental</b>							
CONSOLIDATION GRANT	\$49,882	\$0	\$0	\$0	\$0	\$0	0%
911 SURCHARGE	\$1,102,851	\$1,000,000	\$1,025,000	\$200,000	\$25,000	-\$800,000	-80%
<b>Total 33 - Intergovernmental:</b>	<b>\$1,152,733</b>	<b>\$1,000,000</b>	<b>\$1,025,000</b>	<b>\$200,000</b>	<b>\$25,000</b>	<b>-\$800,000</b>	<b>-80%</b>
<b>Total 411 - NLCC-ETSB:</b>	<b>\$1,152,733</b>	<b>\$1,000,000</b>	<b>\$1,025,000</b>	<b>\$200,000</b>	<b>\$25,000</b>	<b>-\$800,000</b>	<b>-80%</b>



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Total:	\$4,092,745	\$4,329,465	\$6,665,695	\$2,406,113	\$2,336,230	-\$1,923,352	-44.4%





## 34 - Charges for Service Summary

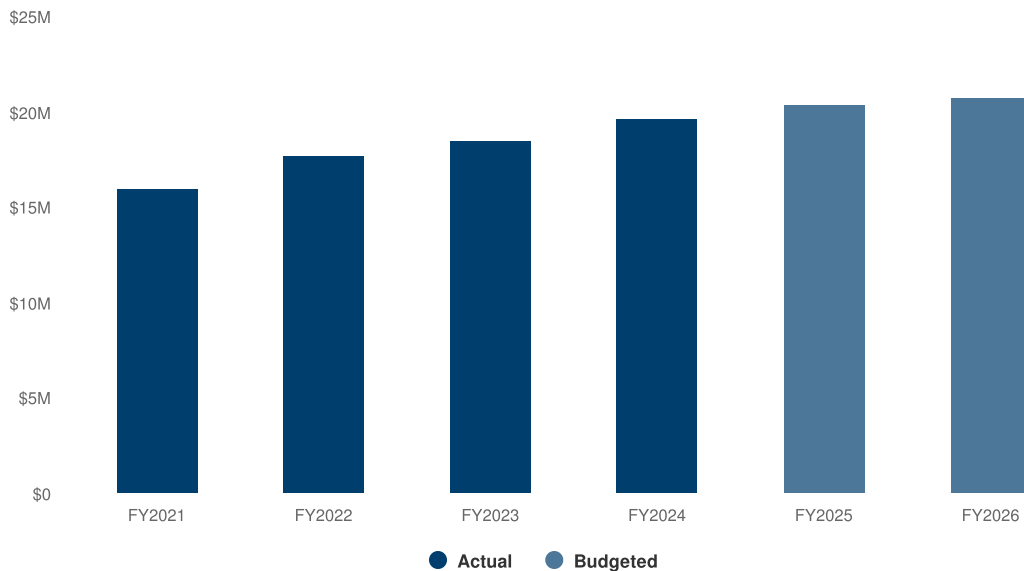
**34 - Charges for Services:** The Charges for Service category includes Water and Sewer charges, dispatch services, fire service fees, ambulance fees and charges for special police services. The largest charges for service in the General Fund are contracted fire services with the Warren-Waukegan Fire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

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

In the Health insurance Fund, employee portion of health insurance premiums are expected to increase by 10%.

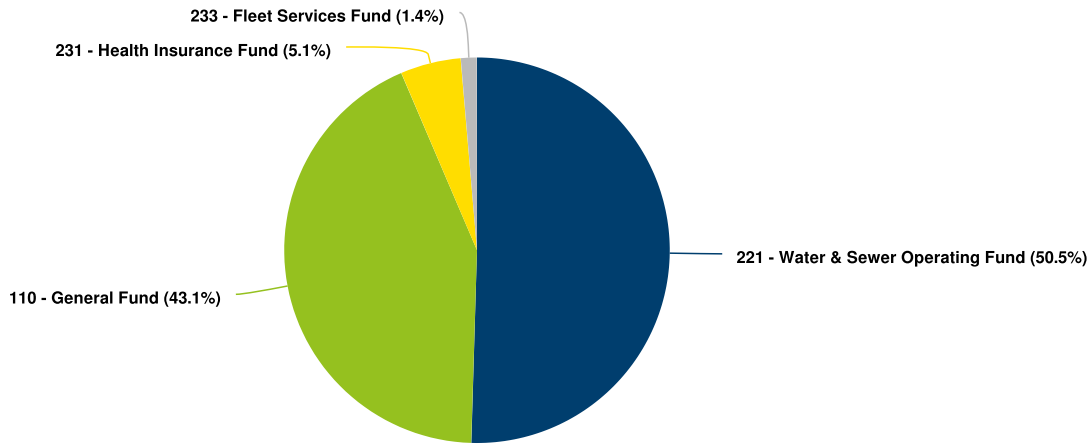
**\$20,726,735** **\$380,829**  
(1.87% vs. prior year)

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

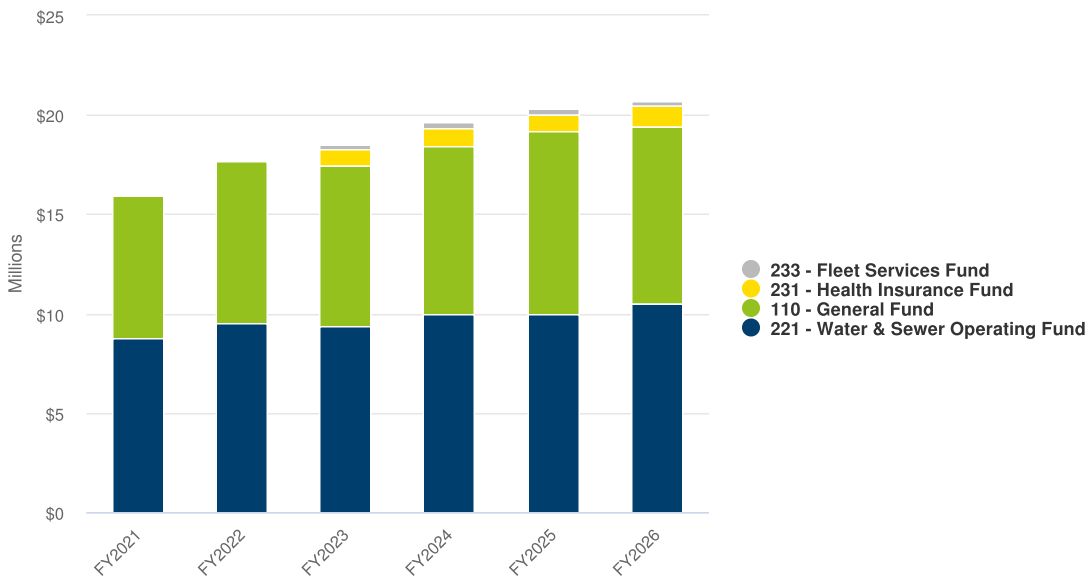


# Revenue by Fund

## 2026 Revenue by Fund



## Budgeted and Historical 2026 Revenue by Fund



### FY 2024/2025 Review

Across all funds, Charges for Service are expected to finish \$395K or 1.9% over budget primarily due to greater than anticipated ambulance fees and off-duty police services.

### FY 2025/2026 Summary

The total Village-wide Charges for Services category is expected to increase by \$381K or 1.9% versus the prior year's budget. This increase is mainly the result of increased off-duty police due to a contract with Round 1, ambulance fees and contractual increases in the General Fund. The increase in the Water & Sewer Fund is due to anticipated water rate adjustments. The increase in the Health Insurance Fund is due to increases in employee premiums.



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>110 - General Fund</b>							
<b>34 - Charges for Services</b>							
MAPS	\$5	\$50	\$50	\$50	\$0	\$0	0%
ORDINANCES	\$155	\$500	\$500	\$500	\$0	\$0	0%
MISC. OTHER CHARGES	\$29,613	\$50,000	\$55,000	\$50,000	\$5,000	\$0	0%
TOWER/ANTENNAE LEASE	\$65,404	\$65,000	\$0	\$0	-\$65,000	-\$65,000	-100%
MISCELLEANEOUS SERVICES	\$0	\$50	\$50	\$50	\$0	\$0	0%
REIMBURSEABLE CHARGES	\$20,565	\$20,000	\$20,000	\$20,000	\$0	\$0	0%
ADMINISTRATIVE FEES W/S	\$773,275	\$811,940	\$811,940	\$852,537	\$0	\$40,597	5%
PACE AD REV SHARE	\$0	\$2,100	\$2,100	\$2,100	\$0	\$0	0%
RECYCLING REVENUE	\$2,906	\$2,500	\$7,500	\$7,500	\$5,000	\$5,000	200%
ELEVATOR INSPECTION	\$7,680	\$9,000	\$9,000	\$9,000	\$0	\$0	0%
ENGINEERING FEES	\$430	\$0	\$21,895	\$0	\$21,895	\$0	0%
OFF DUTY POLICE	\$416,091	\$499,667	\$650,000	\$796,456	\$150,333	\$296,789	59.4%
SCHOOL RESOURCE OFFICER	\$310,628	\$508,255	\$508,255	\$533,675	\$0	\$25,420	5%
POLICE CHARGES	\$8,255	\$8,500	\$7,000	\$7,200	-\$1,500	-\$1,300	-15.3%
NEWPORT FIRE PHONE	\$48,140	\$49,100	\$49,100	\$0	\$0	-\$49,100	-100%
DISPATCH SERVICES - ZION	\$988,842	\$1,023,452	\$1,022,463	\$264,819	-\$989	-\$758,633	-74.1%
DISPATCH SERVICES - BP FIRE	\$59,605	\$60,797	\$60,797	\$0	\$0	-\$60,797	-100%
WARREN FIRE DISTRICT	\$3,507,355	\$3,582,495	\$3,582,495	\$3,689,970	\$0	\$107,475	3%
FIRE DEPT CHARGES	\$1,727	\$2,500	\$50	\$0	-\$2,450	-\$2,500	-100%
NON RESIDENT	\$482,455	\$550,000	\$675,000	\$650,000	\$125,000	\$100,000	18.2%
RESIDENT RESCUE	\$1,032,098	\$900,000	\$1,050,000	\$1,050,000	\$150,000	\$150,000	16.7%
FIRE COST RECOVERY	\$113,154	\$150,000	\$115,000	\$115,000	-\$35,000	-\$35,000	-23.3%
GEMT AMBULANCE PROGRAM	\$560,146	\$800,000	\$825,000	\$830,000	\$25,000	\$30,000	3.8%
TOLLWAY FIRE SERVICE	\$19,790	\$20,000	\$25,000	\$25,000	\$5,000	\$5,000	25%
PUBLIC WORKS CHARGES	\$8,292	\$30,000	\$30,000	\$30,000	\$0	\$0	0%
<b>Total 34 - Charges for Services:</b>	<b>\$8,456,608</b>	<b>\$9,145,906</b>	<b>\$9,528,195</b>	<b>\$8,933,857</b>	<b>\$382,289</b>	<b>-\$212,049</b>	<b>-2.3%</b>
<b>Total 110 - General Fund:</b>	<b>\$8,456,608</b>	<b>\$9,145,906</b>	<b>\$9,528,195</b>	<b>\$8,933,857</b>	<b>\$382,289</b>	<b>-\$212,049</b>	<b>-2.3%</b>
<b>221 - Water &amp; Sewer Operating Fund</b>							
<b>34 - Charges for Services</b>							
MISC. OTHER CHARGES	\$550	\$5,000	\$5,000	\$5,000	\$0	\$0	0%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
TOWER/ANTENNAE LEASE	\$134,942	\$200,000	\$200,000	\$200,000	\$0	\$0	0%
RECYCLING REVENUE	\$1,317	\$1,500	\$1,500	\$0	\$0	-\$1,500	-100%
CUSTOMER SALES- SEWER	\$2,438,685	\$2,235,000	\$2,262,315	\$2,350,000	\$27,315	\$115,000	5.1%
CUSTOMER SALES- WATER	\$7,392,928	\$7,540,000	\$7,540,000	\$7,885,000	\$0	\$345,000	4.6%
METER SALES	\$22,019	\$20,000	\$20,000	\$20,000	\$0	\$0	0%
HYDRANT CHARGES	\$343	\$500	\$500	\$0	\$0	-\$500	-100%
METER RENTAL	\$2,400	\$3,000	\$3,500	\$3,000	\$500	\$0	0%
<b>Total 34 - Charges for Services:</b>	<b>\$9,993,183</b>	<b>\$10,005,000</b>	<b>\$10,032,815</b>	<b>\$10,463,000</b>	<b>\$27,815</b>	<b>\$458,000</b>	<b>4.6%</b>
<b>Total 221 - Water &amp; Sewer Operating Fund:</b>	<b>\$9,993,183</b>	<b>\$10,005,000</b>	<b>\$10,032,815</b>	<b>\$10,463,000</b>	<b>\$27,815</b>	<b>\$458,000</b>	<b>4.6%</b>
<b>231 - Health Insurance Fund</b>							
<b>34 - Charges for Services</b>							
EE PORTION INSURANCE PREMIUMS	\$922,134	\$900,000	\$900,000	\$1,050,000	\$0	\$150,000	16.7%
<b>Total 34 - Charges for Services:</b>	<b>\$922,134</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$1,050,000</b>	<b>\$0</b>	<b>\$150,000</b>	<b>16.7%</b>
<b>Total 231 - Health Insurance Fund:</b>	<b>\$922,134</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$1,050,000</b>	<b>\$0</b>	<b>\$150,000</b>	<b>16.7%</b>
<b>233 - Fleet Services Fund</b>							
<b>34 - Charges for Services</b>							
FUEL SURCHARGE	\$23,551	\$30,000	\$30,000	\$30,000	\$0	\$0	0%
FUEL SALES - EXTERNAL	\$230,878	\$265,000	\$250,000	\$249,878	-\$15,000	-\$15,122	-5.7%
<b>Total 34 - Charges for Services:</b>	<b>\$254,429</b>	<b>\$295,000</b>	<b>\$280,000</b>	<b>\$279,878</b>	<b>-\$15,000</b>	<b>-\$15,122</b>	<b>-5.1%</b>
<b>Total 233 - Fleet Services Fund:</b>	<b>\$254,429</b>	<b>\$295,000</b>	<b>\$280,000</b>	<b>\$279,878</b>	<b>-\$15,000</b>	<b>-\$15,122</b>	<b>-5.1%</b>
<b>Total:</b>	<b>\$19,626,355</b>	<b>\$20,345,906</b>	<b>\$20,741,010</b>	<b>\$20,726,735</b>	<b>\$395,104</b>	<b>\$380,829</b>	<b>1.9%</b>

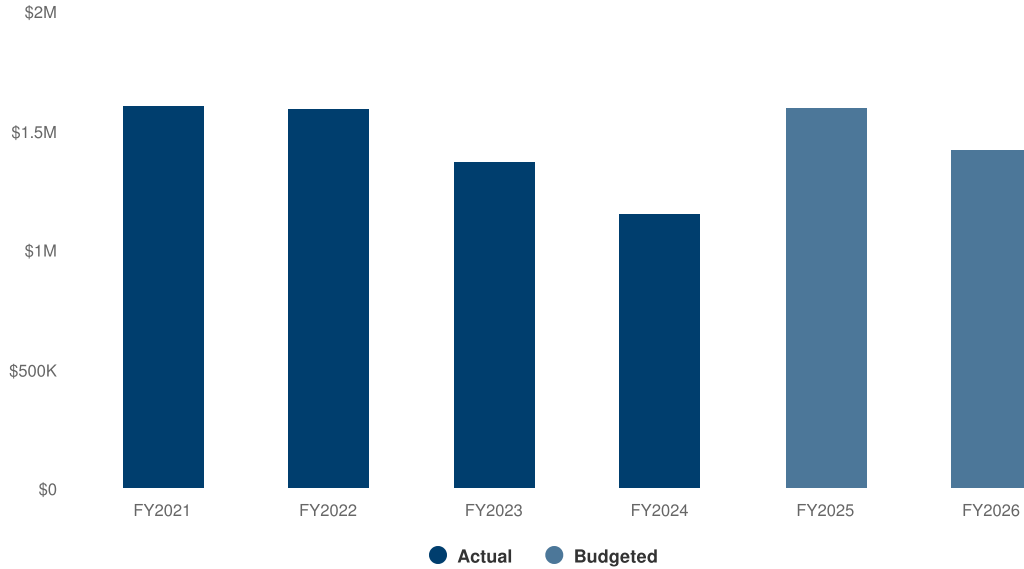


## 35 - Fines & Forfeitures Summary

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

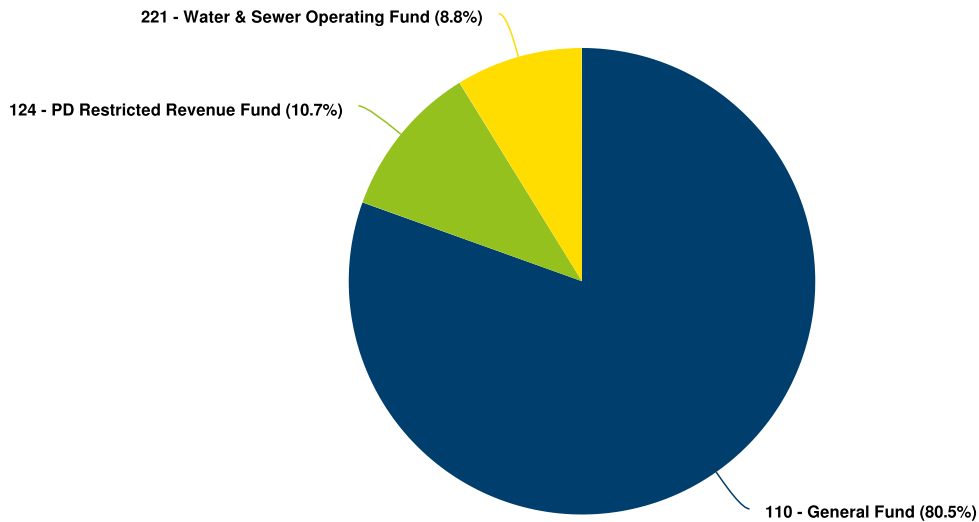
**\$1,422,500** **-\$174,000**  
(-10.90% vs. prior year)

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

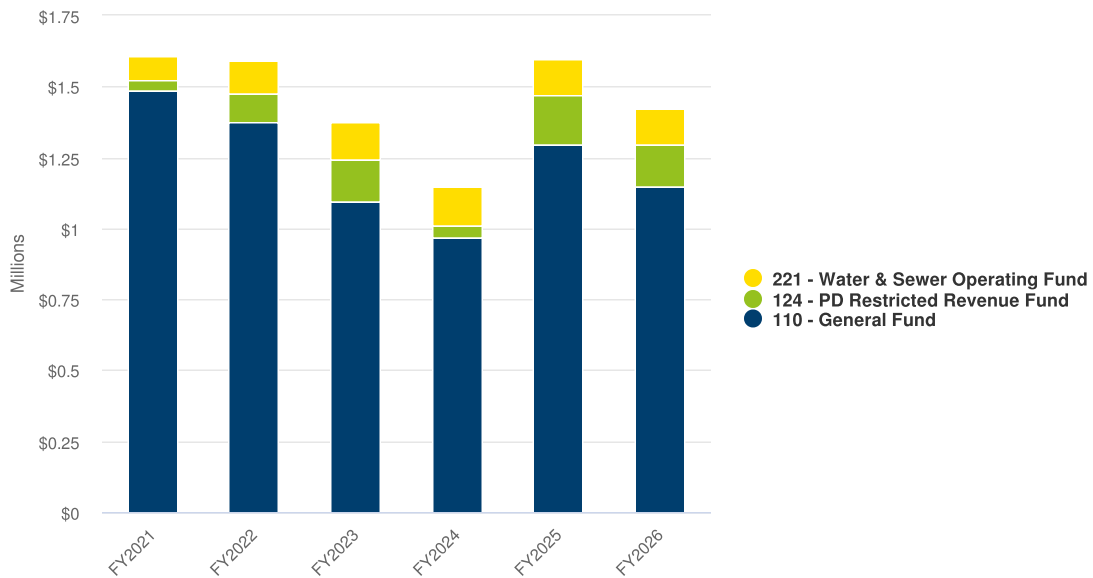


# Revenue by Fund

## 2026 Revenue by Fund



## Budgeted and Historical 2026 Revenue by Fund



### FY 2024/2025 Review

Fines and Forfeitures are expected to finish the year \$345K or 21.6% behind budget. This is primarily due to red light enforcement revenues (-\$370K). During the fiscal year 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 2025/2026 Summary



The FY 2023/2024 budget is decreasing \$174K or 10.9% compared to the prior year's budget. This is primarily due to red light enforcement-related fines (-\$210K) due to the issues mentioned previously. IDOT has approved the permit for one intersection and the Village anticipates additional intersections being approved by IDOT during the fiscal year.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>110 - General Fund</b>							
<b>35 - Fines &amp; Forfeitures</b>							
LIQUOR LICENSE VIOLATIONS	\$0	\$500	\$2,250	\$500	\$1,750	\$0	0%
TAX PENALTIES - LOCAL IMPOSED	\$15,490	\$5,000	\$20,000	\$20,000	\$15,000	\$15,000	300%
CODE ENFORCEMNT VIOLATION	\$439	\$1,000	\$500	\$0	-\$500	-\$1,000	-100%
COURT FINES	\$253,188	\$300,000	\$300,000	\$300,000	\$0	\$0	0%
DUI FINES	\$13,432	\$12,000	\$15,000	\$15,000	\$3,000	\$3,000	25%
PRISON REVIEW AGENCY	\$221	\$1,000	\$300	\$500	-\$700	-\$500	-50%
PARKING FINES	\$27,990	\$22,000	\$60,000	\$60,000	\$38,000	\$38,000	172.7%
IDROP COLLECTION REVENUE	\$15,237	\$20,000	\$15,000	\$20,000	-\$5,000	\$0	0%
ALARM FINES	\$4,840	\$4,000	\$3,000	\$4,000	-\$1,000	\$0	0%
IMPOUNDMENT FINE	\$215,899	\$180,000	\$184,000	\$185,000	\$4,000	\$5,000	2.8%
RED LIGHT ENFORCEMENT	\$368,072	\$710,000	\$340,000	\$500,000	-\$370,000	-\$210,000	-29.6%
ORDINANCE VIOLATION FINES	\$55,085	\$40,000	\$33,500	\$40,000	-\$6,500	\$0	0%
<b>Total 35 - Fines &amp; Forfeitures:</b>	<b>\$969,893</b>	<b>\$1,295,500</b>	<b>\$973,550</b>	<b>\$1,145,000</b>	<b>-\$321,950</b>	<b>-\$150,500</b>	<b>-11.6%</b>
<b>Total 110 - General Fund:</b>	<b>\$969,893</b>	<b>\$1,295,500</b>	<b>\$973,550</b>	<b>\$1,145,000</b>	<b>-\$321,950</b>	<b>-\$150,500</b>	<b>-11.6%</b>
<b>124 - PD Restricted Revenue Fund</b>							
<b>35 - Fines &amp; Forfeitures</b>							
STATE SEIZURE	\$0	\$1,000	\$2,500	\$2,500	\$1,500	\$1,500	150%
FEDERAL SEIZURE	\$39,273	\$175,000	\$150,000	\$150,000	-\$25,000	-\$25,000	-14.3%
<b>Total 35 - Fines &amp; Forfeitures:</b>	<b>\$39,273</b>	<b>\$176,000</b>	<b>\$152,500</b>	<b>\$152,500</b>	<b>-\$23,500</b>	<b>-\$23,500</b>	<b>-13.4%</b>
<b>Total 124 - PD Restricted Revenue Fund:</b>	<b>\$39,273</b>	<b>\$176,000</b>	<b>\$152,500</b>	<b>\$152,500</b>	<b>-\$23,500</b>	<b>-\$23,500</b>	<b>-13.4%</b>
<b>221 - Water &amp; Sewer Operating Fund</b>							
<b>35 - Fines &amp; Forfeitures</b>							
WATER PENALTIES	\$139,202	\$125,000	\$125,000	\$125,000	\$0	\$0	0%
<b>Total 35 - Fines &amp; Forfeitures:</b>	<b>\$139,202</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total 221 - Water &amp; Sewer Operating Fund:</b>	<b>\$139,202</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total:</b>	<b>\$1,148,368</b>	<b>\$1,596,500</b>	<b>\$1,251,050</b>	<b>\$1,422,500</b>	<b>-\$345,450</b>	<b>-\$174,000</b>	<b>-10.9%</b>

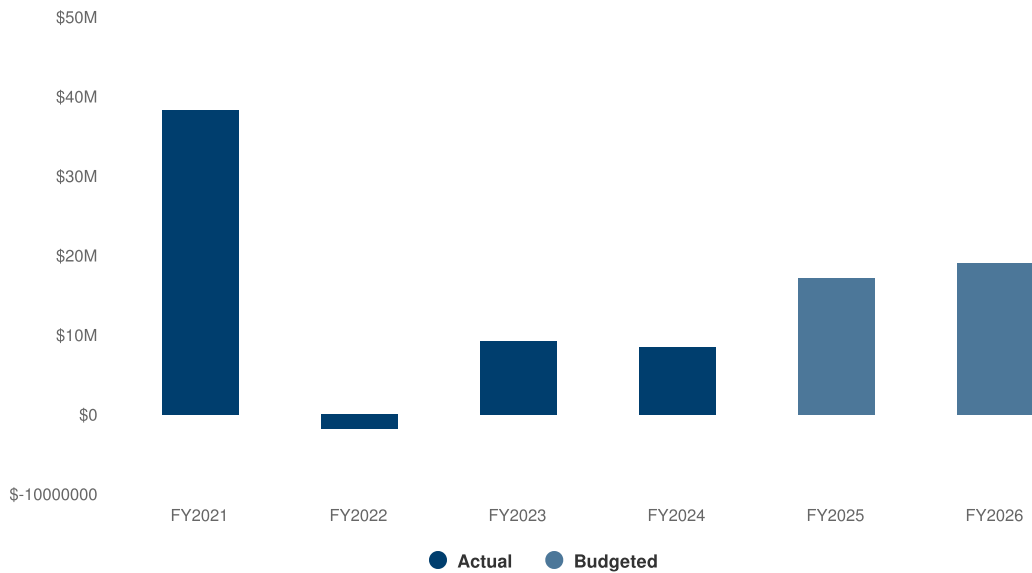


## 36 - Investments & Contributions Summary

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

**\$19,022,820** **\$1,827,314**  
(10.63% vs. prior year)

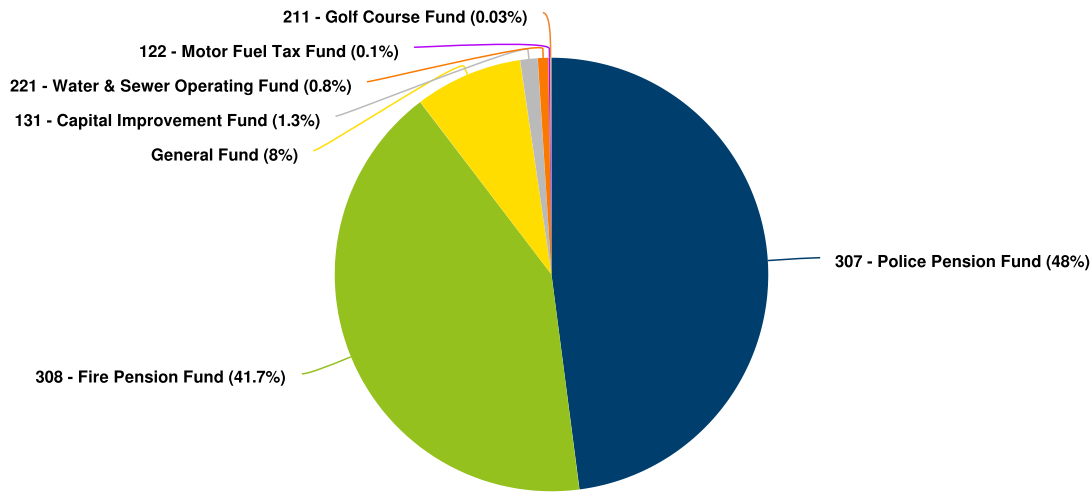
### 36 - Investments & Contributions Proposed and Historical Budget vs. Actual



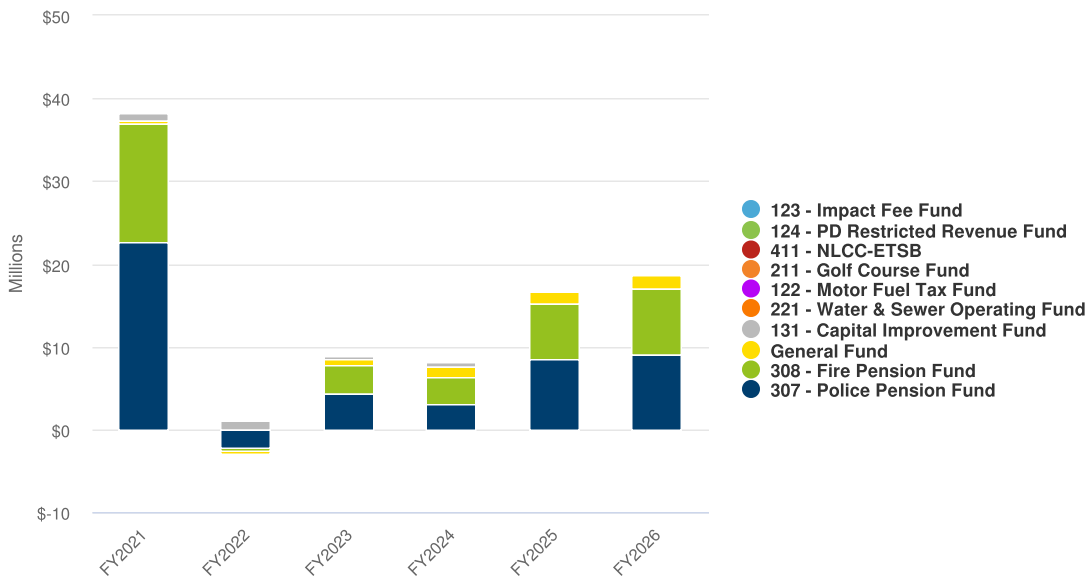


# Revenue by Fund

## 2026 Revenue by Fund



## Budgeted and Historical 2026 Revenue by Fund



### FY 2024/2025 Review

Investments & Contributions is expected to finish \$1.9M or 10.8% over budget due to higher than anticipated investment income in the Police & Fire Pension Funds, and commingled savings and investment accounts due to market conditions and rising interest rates across all funds.

### FY 2025/2026 Summary

Investments & Contributions is increasing \$1.8M or 10.6% compared to the prior year's budget. The increase is primarily due to greater investment income in the Pension Funds and Village operating funds. Interest rates are expected to continue to decline slowly into FY 2025/2026.



The Annual Required Contribution (ARC) as determined by an independent actuary for the Police & Fire Pension Funds increased \$361,886 from \$1,941,746 to \$2,303,632 for Police, and increased \$280,771 from \$1,727,613 to \$2,008,384 for Fire. The increase in both ARC's is due primarily to investment returns over the past five years. The Village continues to conservatively fund its pension obligations and the FY 2025/2026 budget includes a 3.0% increase on the FY 2024/2025 contributions. For the Police Pension, this results in a contribution of \$2,846,780, overfunding the ARC by \$543,148. For the Fire Pension, this results in a contribution of \$2,382,540, overfunding the ARC by \$374,156.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>General Fund</b>							
<b>110 - General Fund</b>							
<b>36 - Invests &amp; Contribs</b>							
INTEREST INCOME	\$951,582	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$0	0%
INTEREST ON INVESTMENTS	\$377,029	\$355,000	\$500,000	\$500,000	\$145,000	\$145,000	40.8%
PARKWAY TREE PROGRAM	\$2,275	\$2,000	\$2,000	\$2,000	\$0	\$0	0%
WASTE FRANCHISE CONTRIBUTION	\$0	\$15,500	\$15,500	\$15,500	\$0	\$0	0%
POLICE MISC. CONTRIBUTION	\$5,996	\$5,000	\$5,000	\$5,000	\$0	\$0	0%
FIRE DEPT DONATIONS	\$5,000	\$5,000	\$5,150	\$5,000	\$150	\$0	0%
<b>Total 36 - Invests &amp;       Contribs:</b>	<b>\$1,341,882</b>	<b>\$1,382,500</b>	<b>\$1,527,650</b>	<b>\$1,527,500</b>	<b>\$145,150</b>	<b>\$145,000</b>	<b>10.5%</b>
<b>Total 110 - General Fund:</b>	<b>\$1,341,882</b>	<b>\$1,382,500</b>	<b>\$1,527,650</b>	<b>\$1,527,500</b>	<b>\$145,150</b>	<b>\$145,000</b>	<b>10.5%</b>
<b>Total General Fund:</b>	<b>\$1,341,882</b>	<b>\$1,382,500</b>	<b>\$1,527,650</b>	<b>\$1,527,500</b>	<b>\$145,150</b>	<b>\$145,000</b>	<b>10.5%</b>
<b>122 - Motor Fuel Tax Fund</b>							
<b>36 - Invests &amp; Contribs</b>							
INTEREST INCOME	\$37,501	\$50,000	\$30,000	\$25,000	-\$20,000	-\$25,000	-50%
<b>Total 36 - Invests &amp;     Contribs:</b>	<b>\$37,501</b>	<b>\$50,000</b>	<b>\$30,000</b>	<b>\$25,000</b>	<b>-\$20,000</b>	<b>-\$25,000</b>	<b>-50%</b>
<b>Total 122 - Motor Fuel Tax Fund:</b>	<b>\$37,501</b>	<b>\$50,000</b>	<b>\$30,000</b>	<b>\$25,000</b>	<b>-\$20,000</b>	<b>-\$25,000</b>	<b>-50%</b>
<b>124 - PD Restricted Revenue Fund</b>							
<b>36 - Invests &amp; Contribs</b>							
INTEREST INCOME	\$6,878	\$5,000	\$5,000	\$5,000	\$0	\$0	0%
<b>Total 36 - Invests &amp;     Contribs:</b>	<b>\$6,878</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total 124 - PD Restricted Revenue Fund:</b>	<b>\$6,878</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>131 - Capital Improvement Fund</b>							
<b>36 - Invests &amp; Contribs</b>							
INTEREST INCOME	\$378,093	\$250,000	\$325,000	\$250,000	\$75,000	\$0	0%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
CONTRIBUTIONS	\$4,250	\$0	\$0	\$0	\$0	\$0	0%
Total 36 - Invests & Contribs:	\$382,343	\$250,000	\$325,000	\$250,000	\$75,000	\$0	0%
Total 131 - Capital Improvement Fund:	\$382,343	\$250,000	\$325,000	\$250,000	\$75,000	\$0	0%
211 - Golf Course Fund							
36 - Invests & Contribs							
INTEREST INCOME	\$9,130	\$6,000	\$7,500	\$6,000	\$1,500	\$0	0%
Total 36 - Invests & Contribs:	\$9,130	\$6,000	\$7,500	\$6,000	\$1,500	\$0	0%
Total 211 - Golf Course Fund:	\$9,130	\$6,000	\$7,500	\$6,000	\$1,500	\$0	0%
221 - Water & Sewer Operating Fund							
36 - Invests & Contribs							
INTEREST INCOME	\$234,276	\$150,000	\$160,000	\$150,000	\$10,000	\$0	0%
Total 36 - Invests & Contribs:	\$234,276	\$150,000	\$160,000	\$150,000	\$10,000	\$0	0%
Total 221 - Water & Sewer Operating Fund:	\$234,276	\$150,000	\$160,000	\$150,000	\$10,000	\$0	0%
307 - Police Pension Fund							
36 - Invests & Contribs							
FIXED INCOME	-\$243,323	\$650,000	\$450,000	\$450,000	-\$200,000	-\$200,000	-30.8%
EQUITY INCOME	-\$446,296	\$4,000,000	\$5,000,000	\$5,000,000	\$1,000,000	\$1,000,000	25%
EMPLOYEE CONTRIB	\$1,080,739	\$1,000,000	\$825,000	\$825,000	-\$175,000	-\$175,000	-17.5%
VILLAGE CONTRIB 41-240-00	\$2,630,742	\$2,763,862	\$2,763,862	\$2,846,780	\$0	\$82,918	3%
Total 36 - Invests & Contribs:	\$3,021,862	\$8,413,862	\$9,038,862	\$9,121,780	\$625,000	\$707,918	8.4%
Total 307 - Police Pension Fund:	\$3,021,862	\$8,413,862	\$9,038,862	\$9,121,780	\$625,000	\$707,918	8.4%
308 - Fire Pension Fund							
36 - Invests & Contribs							
INTEREST INCOME	\$521,814	\$900,000	\$900,000	\$900,000	\$0	\$0	0%
EQUITY INCOME	-\$66,390	\$3,000,000	\$4,000,000	\$4,000,000	\$1,000,000	\$1,000,000	33.3%
FIRE PENSION CONTRIBUTION	\$635,280	\$625,000	\$650,000	\$650,000	\$25,000	\$25,000	4%
VILLAGE CONTRIB 41-240-00	\$2,201,735	\$2,313,144	\$2,313,144	\$2,382,540	\$0	\$69,396	3%
Total 36 - Invests & Contribs:	\$3,292,439	\$6,838,144	\$7,863,144	\$7,932,540	\$1,025,000	\$1,094,396	16%
Total 308 - Fire Pension Fund:	\$3,292,439	\$6,838,144	\$7,863,144	\$7,932,540	\$1,025,000	\$1,094,396	16%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
411 - NLCC-ETSB							
36 - Invests & Contribs							
INTEREST INCOME	\$144,023	\$100,000	\$100,000	\$5,000	\$0	-\$95,000	-95%
Total 36 - Invests & Contribs:	\$144,023	\$100,000	\$100,000	\$5,000	\$0	-\$95,000	-95%
Total 411 - NLCC-ETSB:	\$144,023	\$100,000	\$100,000	\$5,000	\$0	-\$95,000	-95%
Total:	\$8,470,334	\$17,195,506	\$19,057,156	\$19,022,820	\$1,861,650	\$1,827,314	10.6%

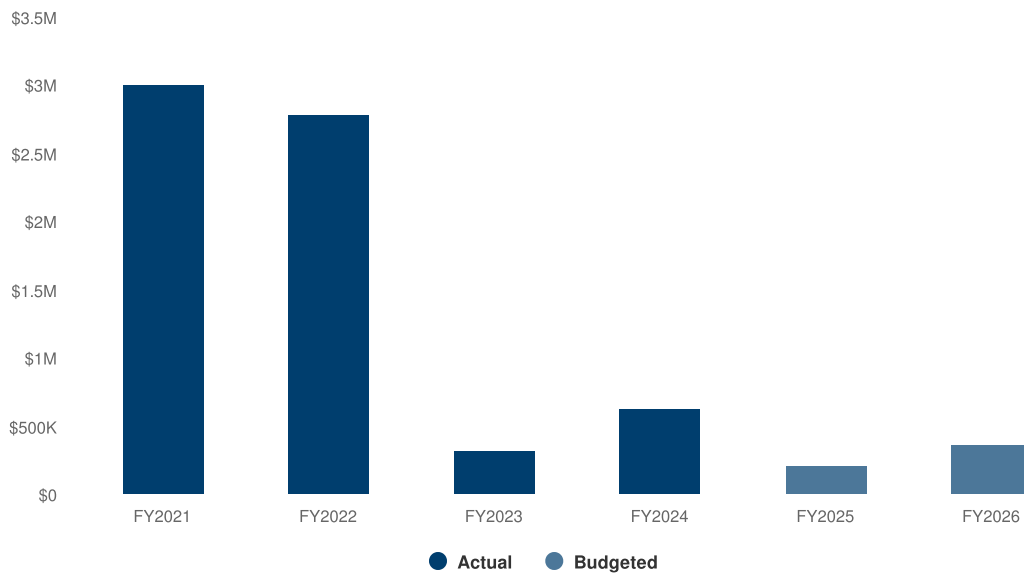


## 39 - Other Financing Sources Summary

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

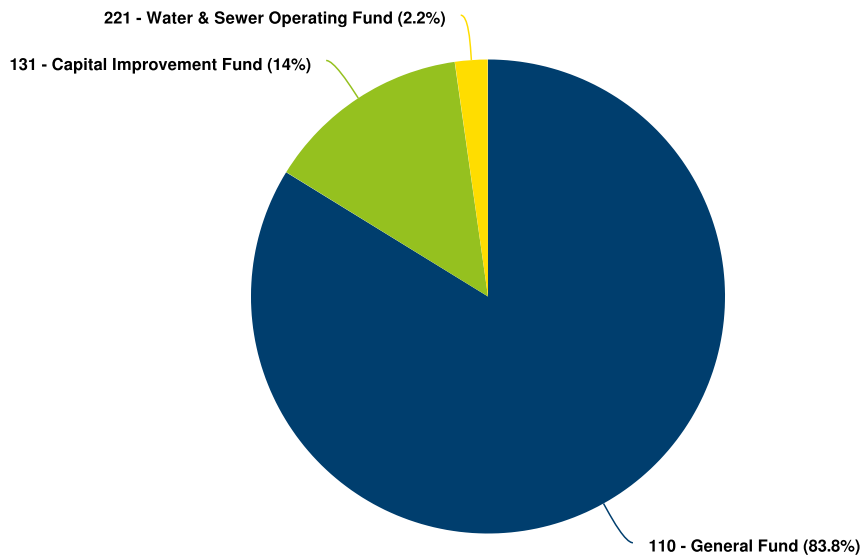
**\$358,000** **\$150,000**  
(72.12% vs. prior year)

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

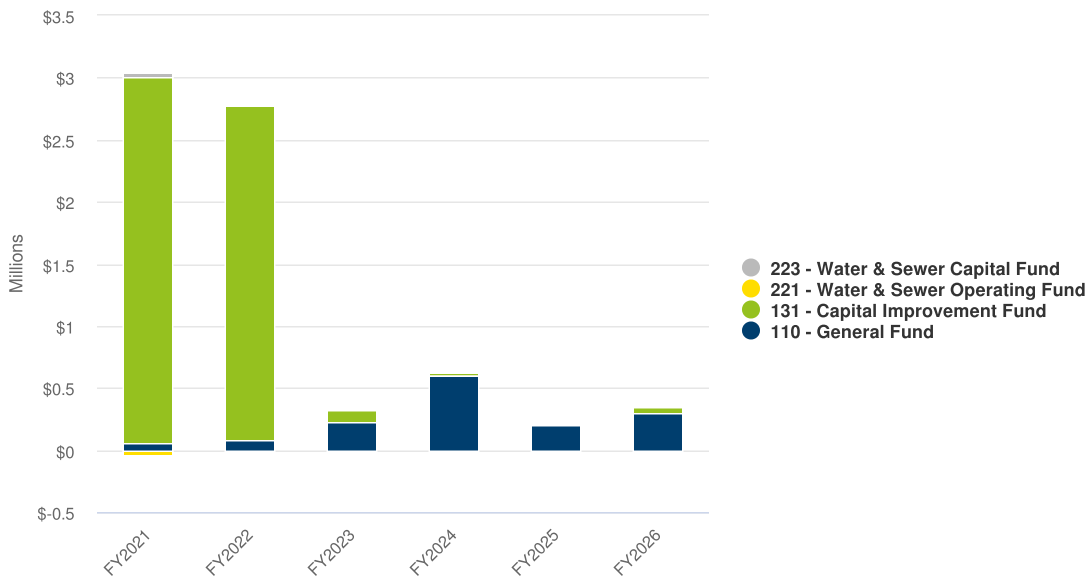


# Revenue by Fund

## 2026 Revenue by Fund



## Budgeted and Historical 2026 Revenue by Fund



### FY 2024/2025 Review

Other Financing Sources is forecasted to end the year \$208K or 100.0% over budget due primarily to more workers' compensation reimbursements and proceeds from the sale of assets than anticipated.

### FY 2025/2026 Summary

Other Financing Sources is increasing \$150K or 72.1%. The majority of this increase is in workers' compensation reimbursements and sale of assets to better reflect historical actuals.



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>110 - General Fund</b>							
<b>39 - Other Sources</b>							
REIMBURSE DAMAGE TO VLG PROP	\$95,968	\$100,000	\$100,000	\$100,000	\$0	\$0	0%
WORK COMP REIMBURSEMENTS	\$214,292	\$100,000	\$250,000	\$200,000	\$150,000	\$100,000	100%
SBITA PROCEEDS	\$287,351	\$0	\$0	\$0	\$0	\$0	0%
<b>Total 39 - Other Sources:</b>	<b>\$597,610</b>	<b>\$200,000</b>	<b>\$350,000</b>	<b>\$300,000</b>	<b>\$150,000</b>	<b>\$100,000</b>	<b>50%</b>
<b>Total 110 - General Fund:</b>	<b>\$597,610</b>	<b>\$200,000</b>	<b>\$350,000</b>	<b>\$300,000</b>	<b>\$150,000</b>	<b>\$100,000</b>	<b>50%</b>
<b>131 - Capital Improvement Fund</b>							
<b>39 - Other Sources</b>							
SALE OF MISC ASSETS	\$17,508	\$0	\$56,064	\$50,000	\$56,064	\$50,000	N/A
REIMBURSE DAMAGE TO VLG PROP	\$3,029	\$0	\$0	\$0	\$0	\$0	0%
REIMBURSE DAMAGE TO VLG PROP	\$6,449	\$0	\$0	\$0	\$0	\$0	0%
<b>Total 39 - Other Sources:</b>	<b>\$26,986</b>	<b>\$0</b>	<b>\$56,064</b>	<b>\$50,000</b>	<b>\$56,064</b>	<b>\$50,000</b>	<b>N/A</b>
<b>Total 131 - Capital Improvement Fund:</b>	<b>\$26,986</b>	<b>\$0</b>	<b>\$56,064</b>	<b>\$50,000</b>	<b>\$56,064</b>	<b>\$50,000</b>	<b>N/A</b>
<b>221 - Water &amp; Sewer Operating Fund</b>							
<b>39 - Other Sources</b>							
DAMAGE TO VLG PROPERTY	\$3,837	\$8,000	\$10,000	\$8,000	\$2,000	\$0	0%
<b>Total 39 - Other Sources:</b>	<b>\$3,837</b>	<b>\$8,000</b>	<b>\$10,000</b>	<b>\$8,000</b>	<b>\$2,000</b>	<b>\$0</b>	<b>0%</b>
<b>Total 221 - Water &amp; Sewer Operating Fund:</b>	<b>\$3,837</b>	<b>\$8,000</b>	<b>\$10,000</b>	<b>\$8,000</b>	<b>\$2,000</b>	<b>\$0</b>	<b>0%</b>
<b>Total:</b>	<b>\$628,434</b>	<b>\$208,000</b>	<b>\$416,064</b>	<b>\$358,000</b>	<b>\$208,064</b>	<b>\$150,000</b>	<b>72.1%</b>

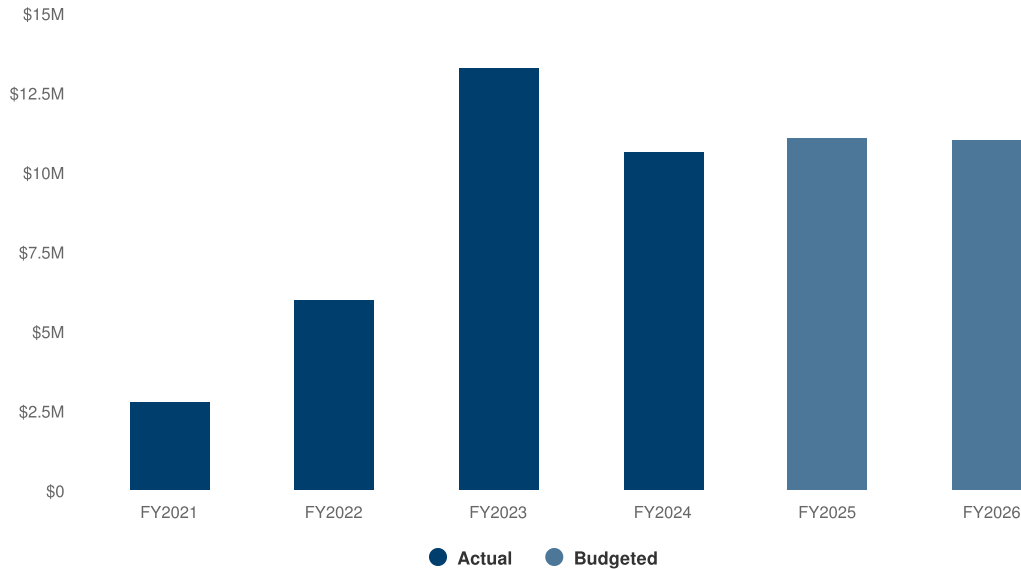


## 53 - Fund Transfers In Summary

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

**\$11,025,762** **-\$59,166**  
(-0.53% vs. prior year)

### 53 - Fund Transfers In Proposed and Historical Budget vs. Actual





## Revenue by Fund

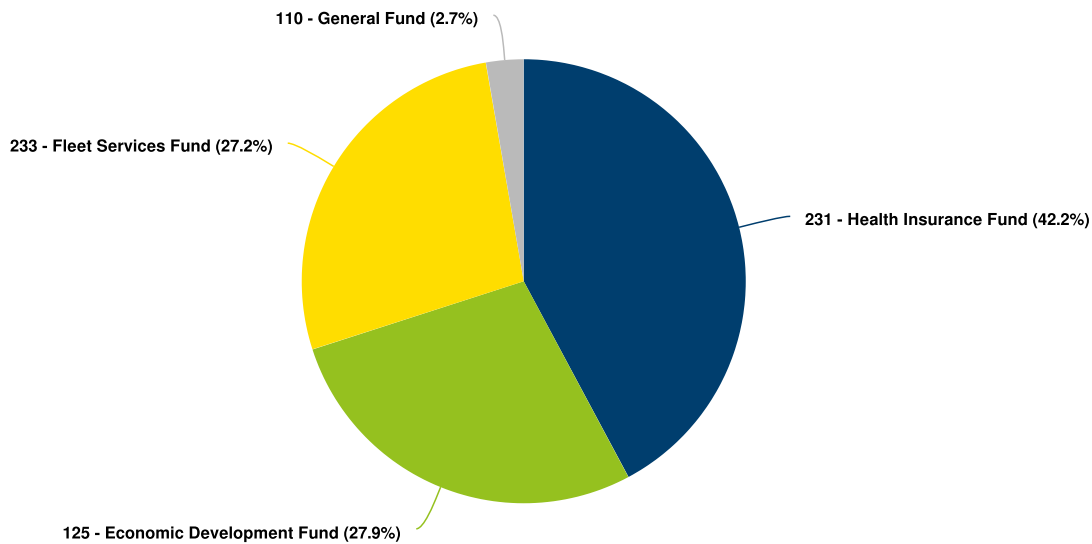
The 231 - Health Insurance Fund receives transfers from operating departments in the 110 - General Fund, 221 - Water & Sewer Fund and 233 - Fleet Services Fund to cover health insurance benefits for those employees. The total is spread among operating divisions based on budgeted FTE count.

The 125 - Economic Development Fund receives a transfer from the 110 - General Fund to isolate those activities related to incentive agreements, small business capital grant program and other economic development related activities.

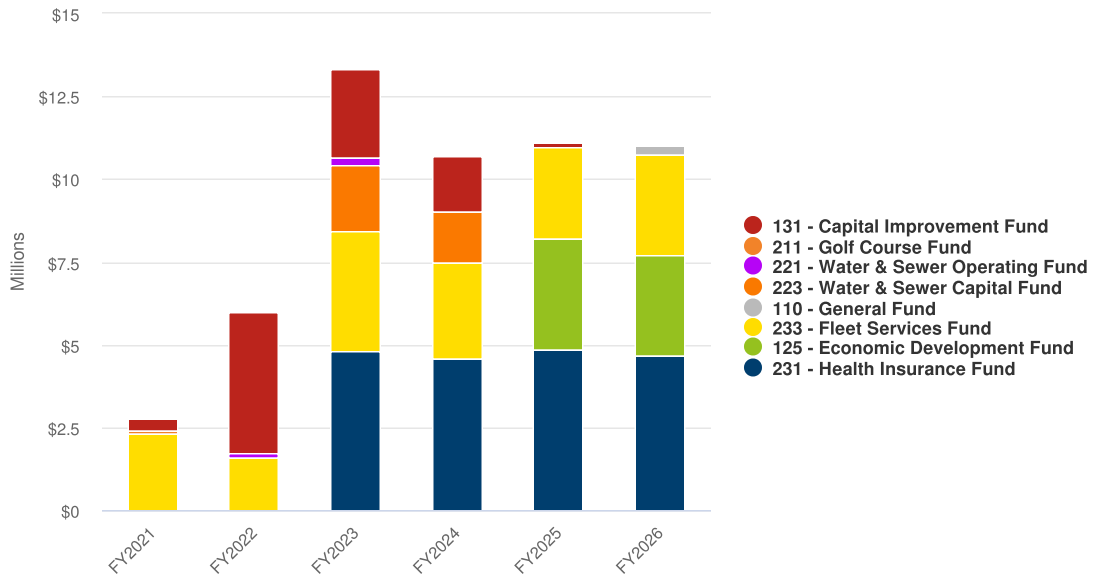
The 233 - Fleet Service Fund receives transfers from operating departments in the 110 - General Fund and 221 - Water & Sewer Fund to support the operations of maintenance and fuel. It also receives transfers from the 131 - Capital Improvement Fund and 223 - Water & Sewer Capital Fund for the purchase of vehicles and equipment.

The 110 - General Fund receives a one-time transfer from the 121 - 911 Fund to close out the Fund due to dispatch consolidation.

### 2026 Revenue by Fund



## Budgeted and Historical 2026 Revenue by Fund



### FY 2024/2025 Review

Fund Transfers In is forecasted to end the year \$4.0M or 36.1% over budget due to a surplus transfer from the General Fund to the Capital Improvement Fund (\$2.75M) and the Water & Sewer Capital Fund (\$1.25M) to fund a portion of the Capital Plan.

### FY 2025/2026 Summary

Fund Transfers In is decreasing \$59K to 0.5% due primarily to changes in the allocation for Economic Development (-\$299K), the Health Insurance Fund (-\$200K), the Fleet Services Fund (+\$265K), offset by a one-time transfer from the 911 Fund to close it out (-\$301K).

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
110 - General Fund							
53 - Fund Transfers In							
911 FUND	\$0	\$0	\$0	\$301,402	\$0	\$301,402	N/A
Total 53 - Fund Transfers In:	\$0	\$0	\$0	\$301,402	\$0	\$301,402	N/A
Total 110 - General Fund:	\$0	\$0	\$0	\$301,402	\$0	\$301,402	N/A
125 - Economic Development Fund							
53 - Fund Transfers In							
GENERAL FUND	\$0	\$3,370,000	\$3,370,000	\$3,071,000	\$0	-\$299,000	-8.9%
Total 53 - Fund Transfers In:	\$0	\$3,370,000	\$3,370,000	\$3,071,000	\$0	-\$299,000	-8.9%
Total 125 - Economic Development Fund:	\$0	\$3,370,000	\$3,370,000	\$3,071,000	\$0	-\$299,000	-8.9%
131 - Capital Improvement Fund							



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>53 - Fund Transfers In</b>							
GENERAL FUND	\$1,500,000	\$0	\$2,750,000	\$0	\$2,750,000	\$0	0%
IMPACT FEE FUND	\$150,000	\$126,928	\$126,928	\$0	\$0	-\$126,928	-100%
<b>Total 53 - Fund Transfers In:</b>	<b>\$1,650,000</b>	<b>\$126,928</b>	<b>\$2,876,928</b>	<b>\$0</b>	<b>\$2,750,000</b>	<b>-\$126,928</b>	<b>-100%</b>
<b>Total 131 - Capital Improvement Fund:</b>	<b>\$1,650,000</b>	<b>\$126,928</b>	<b>\$2,876,928</b>	<b>\$0</b>	<b>\$2,750,000</b>	<b>-\$126,928</b>	<b>-100%</b>
<b>211 - Golf Course Fund</b>							
<b>53 - Fund Transfers In</b>							
GENERAL FUND	\$0	\$0	\$1,000,000	\$0	\$1,000,000	\$0	0%
CAPITAL IMPROVEMENT FUND	\$24,694	\$0	\$0	\$0	\$0	\$0	0%
<b>Total 53 - Fund Transfers In:</b>	<b>\$24,694</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>0%</b>
<b>Total 211 - Golf Course Fund:</b>	<b>\$24,694</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>0%</b>
<b>223 - Water &amp; Sewer Capital Fund</b>							
<b>53 - Fund Transfers In</b>							
GENERAL FUND	\$1,500,000	\$0	\$250,000	\$0	\$250,000	\$0	0%
<b>Total 53 - Fund Transfers In:</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$0</b>	<b>0%</b>
<b>Total 223 - Water &amp; Sewer Capital Fund:</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$0</b>	<b>0%</b>
<b>231 - Health Insurance Fund</b>							
<b>53 - Fund Transfers In</b>							
GENERAL FUND	\$136,100	\$166,500	\$166,500	\$191,040	\$0	\$24,540	14.7%
GENERAL FUND	\$115,100	\$155,400	\$155,400	\$141,370	\$0	-\$14,030	-9%
GENERAL FUND	\$190,200	\$236,700	\$236,700	\$168,110	\$0	-\$68,590	-29%
GENERAL FUND	\$110,100	\$120,200	\$120,200	\$124,180	\$0	\$3,980	3.3%
GENERAL FUND	\$1,661,000	\$1,729,100	\$1,729,100	\$1,862,510	\$0	\$133,410	7.7%
GENERAL FUND	\$460,300	\$448,500	\$448,500	\$115,820	\$0	-\$332,680	-74.2%
GENERAL FUND	\$1,240,800	\$1,257,500	\$1,257,500	\$1,337,230	\$0	\$79,730	6.3%
GENERAL FUND	\$300,200	\$379,000	\$379,000	\$367,740	\$0	-\$11,260	-3%
FLEET SERVICES FUND	\$80,100	\$74,000	\$74,000	\$76,420	\$0	\$2,420	3.3%
WATER & SEWER OPERATING FUND	\$269,200	\$284,000	\$284,000	\$266,490	\$0	-\$17,510	-6.2%
<b>Total 53 - Fund Transfers In:</b>	<b>\$4,563,100</b>	<b>\$4,850,900</b>	<b>\$4,850,900</b>	<b>\$4,650,910</b>	<b>\$0</b>	<b>-\$199,990</b>	<b>-4.1%</b>
<b>Total 231 - Health Insurance Fund:</b>	<b>\$4,563,100</b>	<b>\$4,850,900</b>	<b>\$4,850,900</b>	<b>\$4,650,910</b>	<b>\$0</b>	<b>-\$199,990</b>	<b>-4.1%</b>



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>233 - Fleet Services Fund</b>							
<b>53 - Fund Transfers In</b>							
GENERAL FUND- CDBUILDPLAN	\$23,400	\$21,460	\$21,460	\$20,260	\$0	-\$1,200	-5.6%
GENERAL FUND- CDENGINEERING	\$24,900	\$15,610	\$15,610	\$12,020	\$0	-\$3,590	-23%
GENERAL FUND-PD	\$518,800	\$460,960	\$460,960	\$469,800	\$0	\$8,840	1.9%
GENERAL FUND-FD	\$74,200	\$79,080	\$79,080	\$100,040	\$0	\$20,960	26.5%
GENERAL FUND- PWADMIN	\$628,700	\$462,820	\$462,820	\$252,380	\$0	-\$210,440	-45.5%
CAPITAL IMPROVEMENT FUND	\$900,500	\$1,157,000	\$1,157,000	\$1,234,500	\$0	\$77,500	6.7%
WATER & SEWER CAPITAL FUND	\$577,500	\$395,000	\$395,000	\$807,000	\$0	\$412,000	104.3%
W&S OPERATING FUND-PW	\$186,900	\$145,170	\$145,170	\$106,450	\$0	-\$38,720	-26.7%
<b>Total 53 - Fund Transfers In:</b>	<b>\$2,934,900</b>	<b>\$2,737,100</b>	<b>\$2,737,100</b>	<b>\$3,002,450</b>	<b>\$0</b>	<b>\$265,350</b>	<b>9.7%</b>
<b>Total 233 - Fleet Services Fund:</b>	<b>\$2,934,900</b>	<b>\$2,737,100</b>	<b>\$2,737,100</b>	<b>\$3,002,450</b>	<b>\$0</b>	<b>\$265,350</b>	<b>9.7%</b>
<b>Total:</b>	<b>\$10,672,694</b>	<b>\$11,084,928</b>	<b>\$15,084,928</b>	<b>\$11,025,762</b>	<b>\$4,000,000</b>	<b>-\$59,166</b>	<b>-0.5%</b>



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# **FUND SUMMARIES**

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### Introduction - All Funds

The All Funds Summary section provides a thorough review of revenues and expenditures across all funds, FY 2024/2025 projected year-end estimates and FY 2025/2026 budgeted revenues and expenditures. The All Funds Summary section is designed to give the reader a comprehensive understanding of the allocation of the Village's financial resources for FY 2025/2026 in total and by individual fund. The section is organized in numerical order by fund and discusses revenues followed by expenditures and then a summary for each fund.

On an all funds basis, revenues total \$101.4M and expenditures total \$103.5M. That is up from prior year budgeted revenues of \$99.1M and expenditures of \$100.9M.

## All Funds Summary Comprehensive Summary

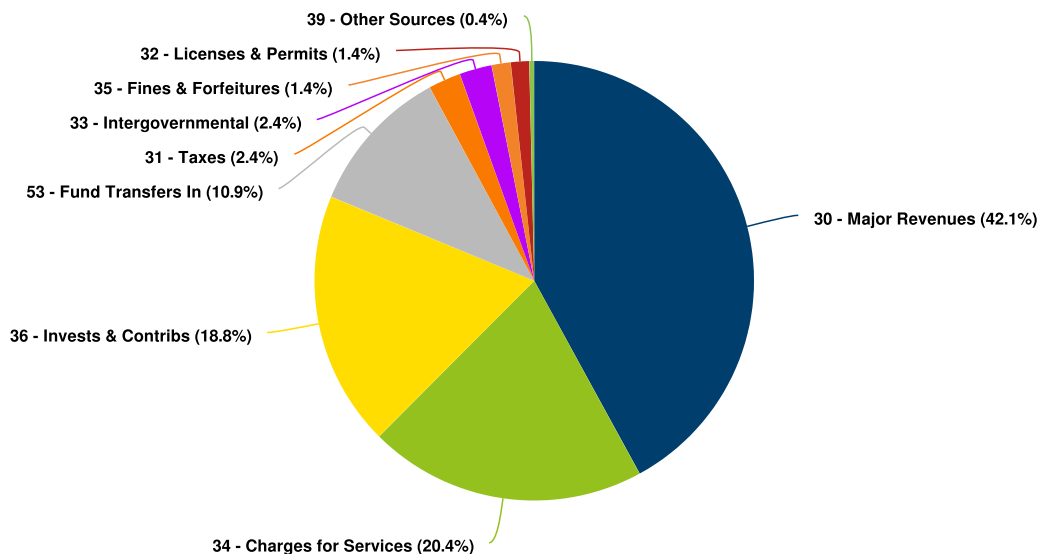
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
<b>Beginning Fund Balance:</b>	<b>\$171,360,787</b>	<b>\$177,149,187</b>	<b>\$177,590,172</b>	<b>\$190,332,306</b>	<b>\$190,332,306</b>	<b>\$198,170,107</b>
<b>Revenues</b>						
31 - Taxes	\$2,163,180	\$2,237,241	\$2,211,419	\$2,215,000	\$2,390,252	\$2,425,000
30 - Major Revenues	\$39,780,088	\$40,768,556	\$41,903,932	\$40,951,020	\$43,265,000	\$42,643,306
33 - Intergovernmental	\$8,495,418	\$4,324,456	\$4,092,745	\$4,329,465	\$6,665,695	\$2,406,113
32 - Licenses & Permits	\$1,085,465	\$1,230,967	\$1,827,896	\$1,200,000	\$1,362,521	\$1,380,000
34 - Charges for Services	\$17,687,063	\$18,496,162	\$19,626,355	\$20,345,906	\$20,741,010	\$20,726,735
35 - Fines & Forfeitures	\$1,593,416	\$1,372,390	\$1,148,368	\$1,596,500	\$1,251,050	\$1,422,500
36 - Invests & Contribs	-\$1,875,512	\$9,269,355	\$8,470,334	\$17,195,506	\$19,057,156	\$19,022,820
39 - Other Sources	\$2,788,883	\$322,048	\$628,484	\$208,000	\$416,064	\$358,000
53 - Fund Transfers In	\$5,974,067	\$13,301,761	\$10,672,694	\$11,084,928	\$15,084,928	\$11,025,762
<b>Total Revenues:</b>	<b>\$77,692,068</b>	<b>\$91,322,936</b>	<b>\$90,582,226</b>	<b>\$99,126,325</b>	<b>\$110,233,677</b>	<b>\$101,410,236</b>
<b>Expenditures</b>						
41 - Salaries & Wages	\$29,613,858	\$31,718,003	\$33,493,401	\$37,828,142	\$35,560,263	\$37,987,988
42 - Employee Benefits	\$12,727,655	\$14,428,309	\$14,192,251	\$14,778,615	\$14,501,896	\$14,748,266
43 - Prof & Tech Services	\$1,658,853	\$1,456,011	\$1,612,210	\$1,964,764	\$1,766,707	\$3,748,811
44 - Contractual Services	\$6,864,227	\$11,051,301	\$10,984,361	\$11,692,561	\$11,158,076	\$14,342,752
45 - Other Cont. Services	\$1,989,627	\$2,498,893	\$2,579,308	\$3,378,832	\$3,643,195	\$2,612,490
46 - Supplies	\$1,765,764	\$2,551,319	\$2,594,489	\$2,481,595	\$2,442,073	\$2,396,795
49 - Other Financing Uses	\$2,681,071	\$4,160,687	\$2,913,134	\$5,316,731	\$5,261,261	\$5,559,787
48 - Debt Service	\$418,774	\$5,439,642	\$229,834	\$564,249	\$564,249	\$564,248
47 - Capital	\$6,567,633	\$9,104,614	\$6,680,252	\$11,772,350	\$12,337,803	\$10,799,315
54 - Fund Transfers Out	\$5,974,067	\$13,428,999	\$10,648,000	\$11,161,353	\$15,161,353	\$10,721,480
<b>Total Expenditures:</b>	<b>\$70,261,528</b>	<b>\$95,837,779</b>	<b>\$85,927,241</b>	<b>\$100,939,192</b>	<b>\$102,396,875</b>	<b>\$103,481,932</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$7,430,540</b>	<b>-\$4,514,844</b>	<b>\$4,654,985</b>	<b>-\$1,812,867</b>	<b>\$7,836,802</b>	<b>-\$2,071,696</b>
<b>Ending Fund Balance:</b>	<b>\$178,791,327</b>	<b>\$172,634,343</b>	<b>\$182,245,157</b>	<b>\$188,519,439</b>	<b>\$198,169,108</b>	<b>\$196,098,411</b>



## Revenues by Type

The FY 2025/2026 revenue budget is \$101.4M. The largest funding sources are Major Revenues, Charges for Service and Investments & Contributions.

- 30 - Major Revenues make up 42.1% of all revenues and include sales, amusement, food & beverage, hotel, income and local use taxes.
- 34 - Charges for Services make up 20.4% of all revenues and include fees for water & sewer service and contract police services.
- 36 - Investments & Contributions make up 18.8% of all revenues and include interest and investment income, and village contributions to the Police & Fire Pension Funds.
- 53 - Fund Transfers In make up 10.9% of all revenues and consist primarily of interfund transfers for operations (fleet services and health insurance) and capital.
- 31 - Taxes total 2.4% and includes resort tax, road & bridge tax and franchise taxes.
- 33 - Intergovernmental totals 2.4% of all revenues and include reimbursements from the NLCC-ETSB Fund, motor fuel taxes and 911 surcharge.
- 35 - Fines & Forfeitures totals 1.4% and includes red light fines, court fines, and ordinance violations.
- 32 - Licenses & Permits totals 1.4% and includes building permits, business licenses, and liquor licenses.
- 39 - Other Sources total 0.4% of all revenues and include miscellaneous reimbursements.



### FY 2024/2025 Review

Revenues across all funds are forecasted to exceed budget by \$11.1M finishing at \$110.2M compared to the budget of \$99.1M. Notable variances include:

- 30 - Major Revenues are projected to exceed budget by \$2.3M.
- 33 - Intergovernmental Revenues are projected to exceed budget by \$2.3M.
- 36 - Investments & Contributions are projected to exceed budget by \$1.9M.
- 53 - Fund Transfers In are projected to exceed budget by \$4.0M.

### FY 2025/2026 Summary

The total revenue budget is \$101.4M, which is \$2.3M or 2.3% higher than the prior year's budget of \$99.1M. Notable variances include:

- 30 - Major Revenues increase by \$1.7M or 4.1% due primarily to higher sales and amusement tax assumptions.
- 33 - Intergovernmental Revenues are decrease by \$1.9M or 44.4% due primarily to lower reimbursements from NLCC-ETSB as a result of dispatch consolidation to LAKECOMM.
- 36 - Investments & Contributions increase by \$1.8M or 10.6% primarily due to investment income in the pension funds.
- 34 - Charges for Services increase by \$381K or 1.9% due primarily to greater off duty police and ambulance charges.





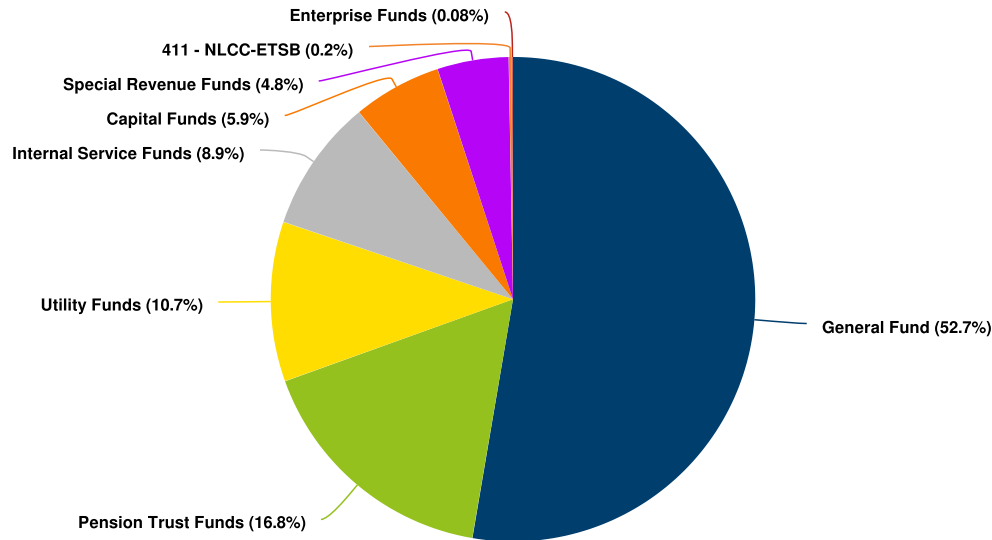
Variances for all revenue sources are discussed in greater detail in the Funding Sources section.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Revenue Source							
31 - Taxes	\$2,211,419	\$2,215,000	\$2,390,252	\$2,425,000	\$175,252	\$210,000	9.5%
30 - Major Revenues	\$41,903,932	\$40,951,020	\$43,265,000	\$42,643,306	\$2,313,980	\$1,692,286	4.1%
33 - Intergovernmental	\$4,092,745	\$4,329,465	\$6,665,695	\$2,406,113	\$2,336,230	-\$1,923,352	-44.4%
32 - Licenses & Permits	\$1,827,896	\$1,200,000	\$1,362,521	\$1,380,000	\$162,521	\$180,000	15%
34 - Charges for Services	\$19,626,355	\$20,345,906	\$20,741,010	\$20,726,735	\$395,104	\$380,829	1.9%
35 - Fines & Forfeitures	\$1,148,368	\$1,596,500	\$1,251,050	\$1,422,500	-\$345,450	-\$174,000	-10.9%
36 - Invests & Contribs	\$8,470,334	\$17,195,506	\$19,057,156	\$19,022,820	\$1,861,650	\$1,827,314	10.6%
39 - Other Sources	\$628,484	\$208,000	\$416,064	\$358,000	\$208,064	\$150,000	72.1%
53 - Fund Transfers In	\$10,672,694	\$11,084,928	\$15,084,928	\$11,025,762	\$4,000,000	-\$59,166	-0.5%
<b>Total Revenue Source:</b>	<b>\$90,582,226</b>	<b>\$99,126,325</b>	<b>\$110,233,677</b>	<b>\$101,410,236</b>	<b>\$11,107,351</b>	<b>\$2,283,911</b>	<b>2.3%</b>



# Revenue by Fund

## 2026 Revenue by Fund



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
General Fund							
110 - General Fund	\$52,134,138	\$51,570,168	\$54,001,729	\$53,435,761	\$2,431,561	\$2,483,771	5.1%
<b>Total General Fund:</b>	<b>\$52,134,138</b>	<b>\$51,570,168</b>	<b>\$54,001,729</b>	<b>\$53,435,761</b>	<b>\$2,431,561</b>	<b>\$2,483,771</b>	<b>5.1%</b>
Special Revenue Funds							
121 - 911 Fund	\$358,702	\$1,358,865	\$3,086,954	\$205,000	\$1,728,089	-\$183,501	-11.9%
122 - Motor Fuel Tax Fund	\$1,392,672	\$1,370,358	\$1,350,000	\$1,391,417	-\$20,358	-\$31,642	-2.3%
124 - PD Restricted Revenue Fund	\$48,424	\$181,000	\$157,500	\$157,500	-\$23,500	\$2,500	1.4%
125 - Economic Development Fund	\$0	\$3,370,000	\$3,370,000	\$3,071,000	\$0	\$3,370,000	N/A
<b>Total Special Revenue Funds:</b>	<b>\$1,799,798</b>	<b>\$6,280,223</b>	<b>\$7,964,454</b>	<b>\$4,824,917</b>	<b>\$1,684,231</b>	<b>\$3,157,357</b>	<b>101.1%</b>
131 - Capital Improvement Fund	\$8,123,390	\$5,776,928	\$8,975,442	\$6,000,000	\$3,198,514	\$1,928	0%
Enterprise Funds							
211 - Golf Course Fund	\$80,311	\$76,000	\$1,082,500	\$81,000	\$1,006,500	\$18,000	31%
<b>Total Enterprise Funds:</b>	<b>\$80,311</b>	<b>\$76,000</b>	<b>\$1,082,500</b>	<b>\$81,000</b>	<b>\$1,006,500</b>	<b>\$18,000</b>	<b>31%</b>
Utility Funds							



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
221 - Water & Sewer Operating Fund	\$10,369,698	\$10,288,000	\$10,327,815	\$10,746,000	\$39,815	\$691,800	7.2%
223 - Water & Sewer Capital Fund	\$1,789,221	\$0	\$1,086,730	\$80,000	\$1,086,730	-\$50,000	-100%
<b>Total Utility Funds:</b>	<b>\$12,158,919</b>	<b>\$10,288,000</b>	<b>\$11,414,545</b>	<b>\$10,826,000</b>	<b>\$1,126,545</b>	<b>\$641,800</b>	<b>6.7%</b>
Internal Service Funds							
231 - Health Insurance Fund	\$5,485,234	\$5,750,900	\$5,750,900	\$5,700,910	\$0	\$370,400	6.9%
233 - Fleet Services Fund	\$3,189,329	\$3,032,100	\$3,017,100	\$3,282,328	-\$15,000	-\$197,800	-6.1%
<b>Total Internal Service Funds:</b>	<b>\$8,674,563</b>	<b>\$8,783,000</b>	<b>\$8,768,000</b>	<b>\$8,983,238</b>	<b>-\$15,000</b>	<b>\$172,600</b>	<b>2%</b>
Pension Trust Funds							
307 - Police Pension Fund	\$3,021,912	\$8,413,862	\$9,038,862	\$9,121,780	\$625,000	-\$45,806	-0.5%
308 - Fire Pension Fund	\$3,292,439	\$6,838,144	\$7,863,144	\$7,932,540	\$1,025,000	\$445,356	7%
<b>Total Pension Trust Funds:</b>	<b>\$6,314,351</b>	<b>\$15,252,006</b>	<b>\$16,902,006</b>	<b>\$17,054,320</b>	<b>\$1,650,000</b>	<b>\$399,550</b>	<b>2.7%</b>
411 - NLCC-ETSB	\$1,296,757	\$1,100,000	\$1,125,000	\$205,000	\$25,000	\$224,500	25.6%
<b>Total:</b>	<b>\$90,582,226</b>	<b>\$99,126,325</b>	<b>\$110,233,677</b>	<b>\$101,410,236</b>	<b>\$11,107,351</b>	<b>\$7,099,506</b>	<b>7.7%</b>





## Expenditures by Type

**41 - Salaries & Wages:** This category includes wages paid to employees, retiree pensions, overtime and holiday pay. The Village of Gurnee has six bargaining units: The Police Department has the Fraternal Order of Police (FOP) and Illinois Council of Police (ICOPs), which cover most of the sworn personnel. The Department also has a second ICOPs unit which covers Communication Operators. Within the Fire Department, the International Association of Firefighters (IAFF) covers firefighters/paramedics and fire lieutenants. Personnel in the Administration, Community Development, Public Works Departments and the Fire Prevention Bureau are covered by one of two Local 150 Midwest Operating Engineers contracts. The Fraternal Order of Police and Illinois Council of Police contracts expires on April 30, 2027. The Illinois Council of Police contract which covers communications personnel expires on April 30, 2026. The two contracts with the Local 150 Midwest Operating Engineers expire on April 30, 2025. The International Association of Firefighters contract expires on April 30, 2027.

In FY 2023/2024 the Village modified its approach to developing Cost of Living Adjustments (COLA) for the FOP. The new approach adjusts all steps by an amount necessary to place the top step halfway between the 1st and 2nd highest salaries amongst comparable police departments; Buffalo Grove, Deerfield, Highland Park, Lake Forest, Libertyville, Lincolnshire, Mundelein, Vernon Hills, and Wheeling.

For other bargaining units COLA adjustments look at two components. The first component looks at the Chicago-Naperville-Elgin (formerly the Chicago-Gary-Kenosha) Metropolitan Statistical Area Consumer Price Index – All Urban Consumers, All Items, Not Seasonally Adjusted (Base Period 1982-1984=100). Salaries are adjusted by the annual percentage change for the period ending December 31st of the calendar year that immediately proceeds the fiscal year to which the CPI rate would be applied. For IAFF and ICOPS personnel the CPI adjustment is limited to a minimum of 2.25% and a maximum of 3.00%. By linking the first component of any salary adjustments to the CPI, salaries are modified by the change in the price level of consumer goods and services purchased by households. The annual percentage change for the period ending December 31, 2024 was 2.9%.

The second component looks at market comparables to determine if an additional adjustment is warranted to maintain parity with comparable communities. Where applicable, comparable communities are outlined in the respective collective bargaining agreements. IAFF and ICOPS contracts are set to keep the top step in the top 75th percentile. For Local 150 historically the annual COLA under the current contract is fixed with no additional market adjustment. 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.

**42 - Employee Benefits:** This category includes health insurance, workers compensation insurance, employer pension contributions, retirement health savings (RHS) contributions, and uniform allowances. Much of 42 - Employee Benefits are controlled through collective bargaining agreements. Non-bargained employees receive comparable benefits to keep them on par with their bargained-for counterparts. The Village has two separate medical insurance programs for its employees. Local 150 bargaining unit employees receive health insurance coverage through their union membership. The remaining full-time bargained and non-bargained employees are part of the Village's self-insurance program managed by Blue Cross Blue Shield of Illinois.

Non-sworn employees participate in the Illinois Municipal Retirement Fund Pension Plan (IMRF), a multi-employer plan for local government employees. The 2025 IMRF employer contribution rate is 7.6% compared to 7.4% in 2024. The Village funds these contributions from general operating revenue sources and fund balance in lieu of a property tax levy.

Employer contributions for the Police and Fire Pension Funds are also included in the 42 - Employee Benefits category. Sworn Police and Fire employees participate in separate pension funds. Each group has a separate pension board that has the power and authority to perform duties provided under the Illinois Compiled Statutes. The Annual Required Contribution (ARC) as determined by an independent actuary for the Police & Fire Pension Funds increased \$361,886 from \$1,941,746 to \$2,303,632 for Police, and increased \$280,771 from \$1,727,613 to \$2,008,384 for Fire. The increase in both ARC's is due primarily to investment returns over the past five years. The Village continues to conservatively fund its pension obligations and the FY 2025/2026 budget includes a 3.0% increase on the FY 2024/2025 contributions. For the Police Pension, this results in a contribution of \$2,846,780, overfunding the ARC by \$543,148. For the Fire Pension, this results in a contribution of \$2,382,540, overfunding the ARC by \$374,156.

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 \$1.3 million in FY 2025/2026. Costs related to liability, property and auto coverage are included in the 45 - Other Contracted Services category.

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

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

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

**45 – Other Contracted Services:** The Village budgets for liability, automobile and property insurance, as well as expenses related to mosquito control, contracted training, telephone service, leased phone lines and contracted electric service fees within the 45 – Other Contracted Services category. These expenses vary across departments based on operational needs.

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

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

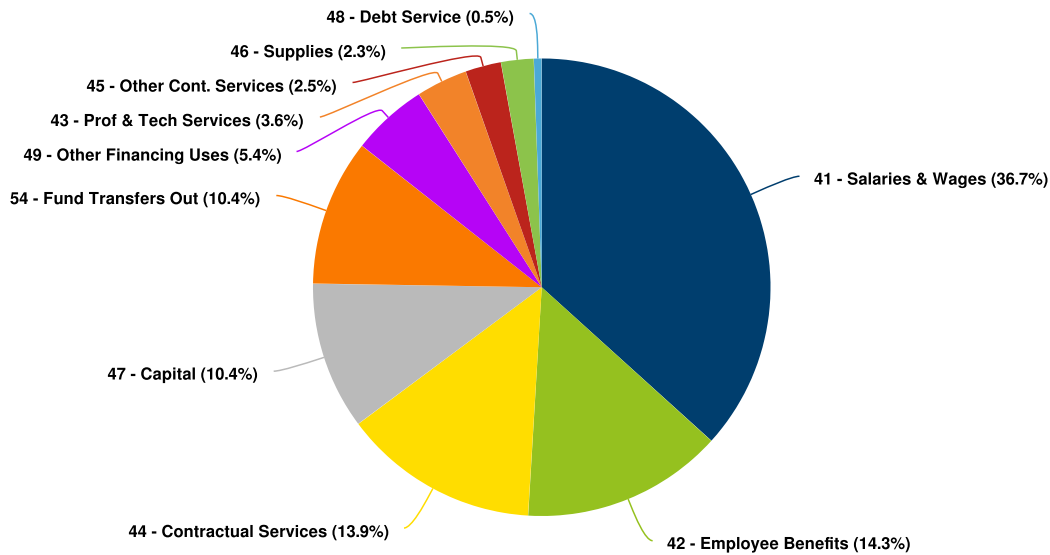
**48 – Debt Service:** This category accounts for the Village's repayment of long-term debt and capital leases. This includes principal, interest payments and bond trustee fees. The Village has no outstanding general obligation bond issues. The expenses in this category are related to the IEPA Loan for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

**49 - Other Financing Uses:** 49 - Other Financing Uses expenditures include miscellaneous items such as community events, one-time expenditures and economic development items.

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



## Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

Expenditures across all funds are forecasted to finish over budget by \$1.45M finishing at \$102.4M compared to the budget of \$100.94M. Notable variances include:

- 41 - Salaries & Wages are projected to finish \$2.3M under budget primarily due to vacancy savings and employee turnover.
- 42 - Employee Benefits are projected to finish \$277K under budget primarily due to vacancy savings and employee turnover.
- 43 - Professional & Technical Services are projected to finish \$198K under budget primarily due to lower than anticipated red light collection fees.
- 44 - Contractual Services is projected to finish \$534K under budget primarily due to savings in the road program, and watermain maintenance.
- 45 - Other Contractual Services are projected to finish \$264K over budget primarily due to greater than anticipated bank charges.
- 46 - Supplies are projected to finish \$41K under budget primarily due to lower facility costs in the NLCC-ETSB Fund.
- 47 - Capital is expected to finish \$565K over budget primarily due to additional ETSB expenditures to close out the Fund.
- 49 - Other Financing Uses is projected to finish \$55K under budget due to lower than anticipated incentive rebates, offset by greater than expected NLCC-ETSB reimbursements.
- 54 - Fund Transfers Out are projected to finish \$4.0M over budget due to the capital contribution from the General Fund to the Capital Fund, Golf Course Fund and Water & Sewer Capital Fund.

### FY 2025/2026 Summary

The total expenditure budget is \$104.5M, which is \$3.5M or 3.5% higher than the prior year's budget of \$100.94M. Notable variances include:

- 41 - Salaries & Wages increase \$160K or 0.4% primarily due to salary assumptions offset by the reduction of communications salaries due to consolidated dispatch.
- 42 - Employee Benefits decrease \$30K or 0.2% primarily due to benefit assumptions offset by the reduction of communications due to consolidated dispatch.
- 43 - Professional & Technical Services increase \$1.8M or 90.8% primarily due to the addition of the LAKECOMM fee for dispatch services and additional engineering consulting services.
- 44 - Contractual Services increase \$2.7M or 22.7% primarily due to the road resurfacing program, body camera, drone and flock camera service agreements.
- 45 - Other Contractual Services decrease \$766K or 22.7% primarily due to contracts related to the dispatch center being transitioned to LAKECOMM.



- 46 - Supplies decrease \$86K or 3.5% primarily due to dispatch consolidation and lower fleet parts expense offset by increases in computer hardware and electricity costs.
- 47 - Capital increases \$27K or 0.2% due to the capital program detailed in the Capital Improvements section.
- 49 - Other Financing Uses increase \$243K or 4.6% primarily due to increases in community events and rebate agreements, and a potential intergovernmental loan to LAKECOMM offset by reduced NLCC-ETSB expenses.
- 54 - Fund Transfers Out decrease \$440K or 3.9% primarily due to lower fund transfers to the Economic Development, Health Insurance and Impact Fee Funds, offset by an increase in the transfer to the Fleet Services Fund.

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

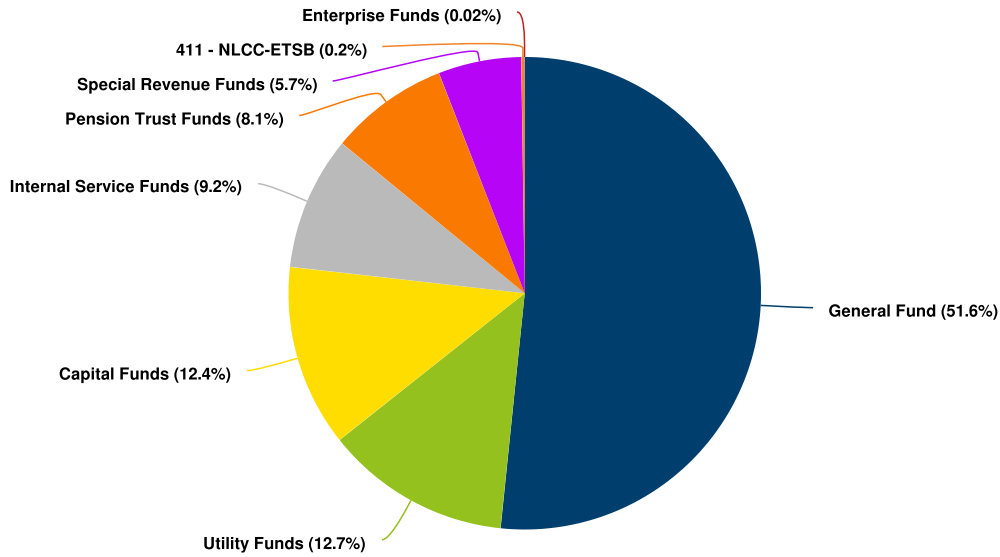
Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
41 - Salaries & Wages	\$33,493,401	\$37,828,142	\$35,560,263	\$37,987,988	-\$2,267,879	\$159,846	0.4%
42 - Employee Benefits	\$14,192,251	\$14,778,615	\$14,501,896	\$14,748,266	-\$276,719	-\$30,349	-0.2%
43 - Prof & Tech Services	\$1,612,210	\$1,964,764	\$1,766,707	\$3,748,811	-\$198,057	\$1,784,047	90.8%
44 - Contractual Services	\$10,984,361	\$11,692,561	\$11,158,076	\$14,342,752	-\$534,485	\$2,650,191	22.7%
45 - Other Cont. Services	\$2,579,308	\$3,378,832	\$3,643,195	\$2,612,490	\$264,363	-\$766,342	-22.7%
46 - Supplies	\$2,594,489	\$2,481,595	\$2,442,073	\$2,396,795	-\$39,522	-\$84,800	-3.4%
49 - Other Financing Uses	\$2,913,134	\$5,316,731	\$5,261,261	\$5,559,787	-\$55,470	\$243,056	4.6%
48 - Debt Service	\$229,834	\$564,249	\$564,249	\$564,248	\$0	-\$1	0%
47 - Capital	\$6,680,252	\$11,772,350	\$12,337,803	\$10,799,315	\$565,453	-\$973,035	-8.3%
54 - Fund Transfers Out	\$10,648,000	\$11,161,353	\$15,161,353	\$10,721,480	\$4,000,000	-\$439,873	-3.9%
<b>Total Expense Objects:</b>	<b>\$85,927,241</b>	<b>\$100,939,192</b>	<b>\$102,396,875</b>	<b>\$103,481,932</b>	<b>\$1,457,683</b>	<b>\$2,542,740</b>	<b>2.5%</b>





# Expenditures by Fund

## Budgeted Expenditures by Fund



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

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
General Fund							
110 - General Fund	\$49,397,389	\$51,570,168	\$53,605,650	\$53,435,761	\$2,035,482	\$1,865,593	3.6%
<b>Total General Fund:</b>	<b>\$49,397,389</b>	<b>\$51,570,168</b>	<b>\$53,605,650</b>	<b>\$53,435,761</b>	<b>\$2,035,482</b>	<b>\$1,865,593</b>	<b>3.6%</b>
Special Revenue Funds							
121 - 911 Fund	\$626,533	\$1,358,865	\$2,100,437	\$1,195,458	\$741,572	-\$163,407	-12%
122 - Motor Fuel Tax Fund	\$2,000,001	\$1,350,000	\$1,350,000	\$1,429,670	\$0	\$79,670	5.9%
123 - Impact Fee Fund	\$150,000	\$126,928	\$126,928	\$0	\$0	-\$126,928	-100%
124 - PD Restricted Revenue Fund	\$413,835	\$218,500	\$218,500	\$183,815	\$0	-\$34,685	-15.9%
125 - Economic Development Fund	\$0	\$3,370,000	\$2,584,823	\$3,071,000	-\$785,177	-\$299,000	-8.9%
<b>Total Special Revenue Funds:</b>	<b>\$3,190,369</b>	<b>\$6,424,293</b>	<b>\$6,380,688</b>	<b>\$5,879,943</b>	<b>-\$43,605</b>	<b>-\$544,350</b>	<b>-8.5%</b>
Capital Funds							
131 - Capital Improvement Fund	\$7,490,862	\$10,375,950	\$9,880,950	\$12,871,500	-\$495,000	\$2,495,550	24.1%
<b>Total Capital Funds:</b>	<b>\$7,490,862</b>	<b>\$10,375,950</b>	<b>\$9,880,950</b>	<b>\$12,871,500</b>	<b>-\$495,000</b>	<b>\$2,495,550</b>	<b>24.1%</b>



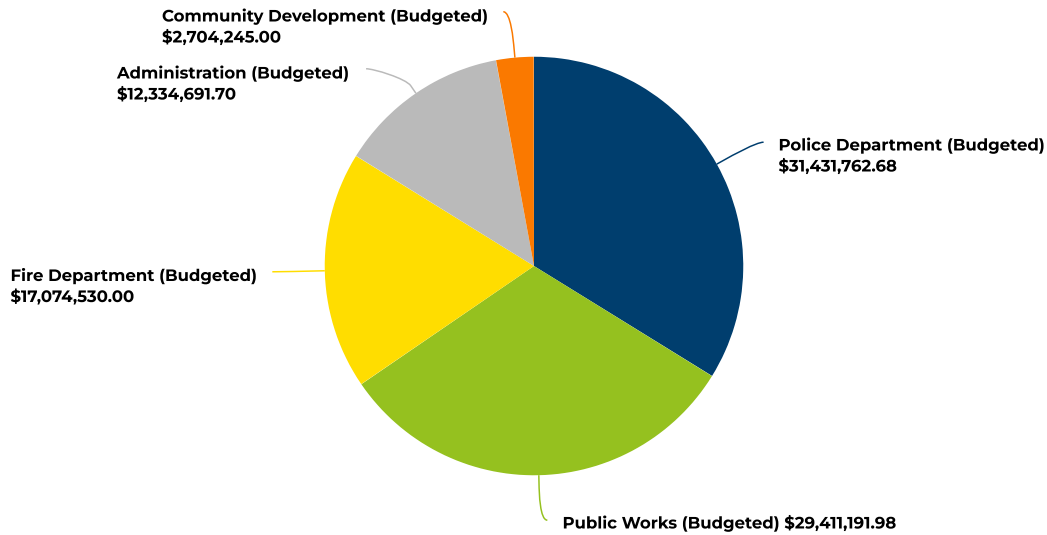
Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Enterprise Funds							
211 - Golf Course Fund	\$30,242	\$65,000	\$65,000	\$25,000	\$0	-\$40,000	-61.5%
<b>Total Enterprise Funds:</b>	<b>\$30,242</b>	<b>\$65,000</b>	<b>\$65,000</b>	<b>\$25,000</b>	<b>\$0</b>	<b>-\$40,000</b>	<b>-61.5%</b>
Utility Funds							
221 - Water & Sewer Operating Fund	\$4,768,091	\$7,557,879	\$7,511,771	\$7,691,490	-\$46,108	\$133,611	1.8%
223 - Water & Sewer Capital Fund	\$4,879,735	\$4,757,225	\$4,657,225	\$5,458,500	-\$100,000	\$701,275	14.7%
<b>Total Utility Funds:</b>	<b>\$9,647,825</b>	<b>\$12,315,104</b>	<b>\$12,168,996</b>	<b>\$13,149,990</b>	<b>-\$146,108</b>	<b>\$834,886</b>	<b>6.8%</b>
Internal Service Funds							
231 - Health Insurance Fund	\$5,782,845	\$5,710,900	\$5,710,900	\$5,700,910	\$0	-\$9,990	-0.2%
233 - Fleet Services Fund	\$2,978,394	\$3,180,412	\$3,181,412	\$3,782,328	\$1,000	\$601,916	18.9%
<b>Total Internal Service Funds:</b>	<b>\$8,761,239</b>	<b>\$8,891,312</b>	<b>\$8,892,312</b>	<b>\$9,483,238</b>	<b>\$1,000</b>	<b>\$591,926</b>	<b>6.7%</b>
Pension Trust Funds							
307 - Police Pension Fund	\$4,123,631	\$4,822,000	\$4,702,000	\$5,202,000	-\$120,000	\$380,000	7.9%
308 - Fire Pension Fund	\$2,368,414	\$3,412,500	\$2,913,650	\$3,229,500	-\$498,850	-\$183,000	-5.4%
<b>Total Pension Trust Funds:</b>	<b>\$6,492,044</b>	<b>\$8,234,500</b>	<b>\$7,615,650</b>	<b>\$8,431,500</b>	<b>-\$618,850</b>	<b>\$197,000</b>	<b>2.4%</b>
411 - NLCC-ETSB	\$917,270	\$3,062,865	\$3,787,629	\$205,000	\$724,764	-\$2,857,865	-93.3%
<b>Total:</b>	<b>\$85,927,241</b>	<b>\$100,939,192</b>	<b>\$102,396,875</b>	<b>\$103,481,932</b>	<b>\$1,457,683</b>	<b>\$2,542,740</b>	<b>2.5%</b>



## Expenditures by Department

The following chart shows expenditures broken down by operating department. The Police Department is the largest department at \$31.4M. The Public Works Department at \$29.4M includes the majority of the Village's capital plan. The Fire Department accounts for \$17.1M of the total budget. Administration accounts for \$12.3M, but includes Village-Wide Obligations such as incentive agreements. Community Development is the smallest department accounting for \$2.7M of the total expenditure budget.

Expenditures by Department





## 110 - General Fund

### 110 - General Fund Description

The General Fund accounts for most of the financial resources of Village government. It is the largest and primary operating fund within the Village's budget with a revenue budget of \$53.4M and expenditures of \$53.4M. The General Fund supports the majority of the day-to-day operations of the Village and include services such as administration, community development, public works, fire and police protection.

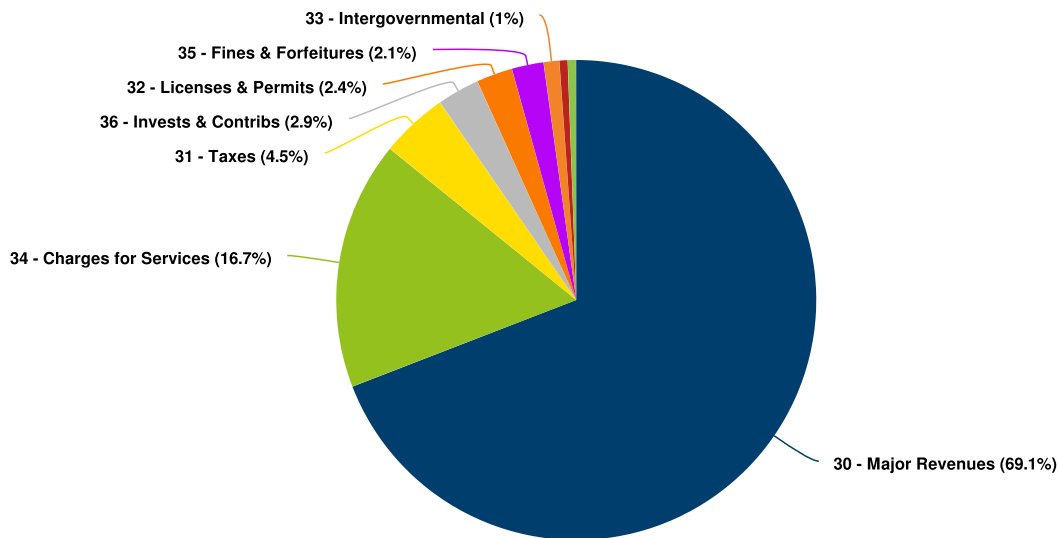
### 110 - General Fund Revenues by Type

The FY 2025/2026 General Fund revenue budget is \$53.44M. The largest revenue sources are:

- 30 - Major Revenues make up 69.1% of revenues and consist of sales, amusement, food & beverage, hotel, income and use taxes.
- 34 - Charges for Services make up 16.7% and includes payment for fire services to the Warren-Waukegan Fire Protection District, ambulance services, school resources officers and off-duty police services.
- 31 - Taxes make up 4.5% of revenues and consist of road & bridge tax, resort tax, telecommunications and alarm and cable franchise agreements.

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

#### Budgeted Revenues by Source



#### FY 2024/2025 Review

General Fund revenues are projected to finish at \$54.0M compared to the budget of \$51.6M. Notable variances include:

- 30 - Major Revenues are projected to exceed budget by \$2.0M due primarily to better than expected performance in every revenue source except local use tax.
- 31 - Taxes are projected to finish \$175K over budget due primarily to higher road & bridge taxes.
- 32 - Licenses & Permits are projected to finish \$76K over budget due primarily to greater building permits and fees.
- 33 - Intergovernmental is projected to finish \$189K under budget due to lower replacement tax receipts due to a prior year error from IDOR.
- 34 - Charges for Services are projected to finish \$382K over budget due primarily to greater off duty police and ambulance revenues.
- 35 - Fines & Forfeitures are projected to finish \$322K under budget due primarily to lower red light camera revenue.



- 36 - Investments & Contributions are projected to exceed budget by \$145K over budget due primarily to higher investment income from higher interest rates.
- 39 - Other Sources are projected to finish \$150K over budget primarily due to greater than anticipated workers compensation reimbursements.
- 53 - Fund Transfers In is projected to finish at budget.

#### FY 2025/2026 Summary

The General Fund revenue budget is \$53.44M, which is \$1.9M or 3.6% higher than the prior year's budget of \$51.6M. Notable variances include:

- 30 - Major Revenues increase \$1.4M or 3.9% primarily due to greater sales and amusement taxes.
- 31 - Taxes increase \$210K or 9.5% due primarily to greater road & bridge taxes.
- 32 - Licenses & Permits increase \$100K or 8.3% primarily due to greater building permits.
- 33 - Intergovernmental Revenues decrease \$21K or 3.5% due primarily to lower replacement tax assumption.
- 34 - Charges for Services decrease by \$212K or 2.3% due primarily to dispatch consolidation to LAKECOMM and not collecting those charges moving forward, offset by increased off-duty security and ambulance services.
- 35 - Fines & Forfeitures decrease \$151K or 11.6% primarily due to lower red light fines.
- 36 - Investments & Contributions increase \$145K or 10.5% to reflect higher interest rates.
- 39 - Other Sources increase \$100K or 50.0% due primarily to greater workers' compensation reimbursements.
- 53 - Fund Transfers In increase \$301K due to a one-time reimbursement from the 911 Fund to close the fund due to consolidated dispatch.

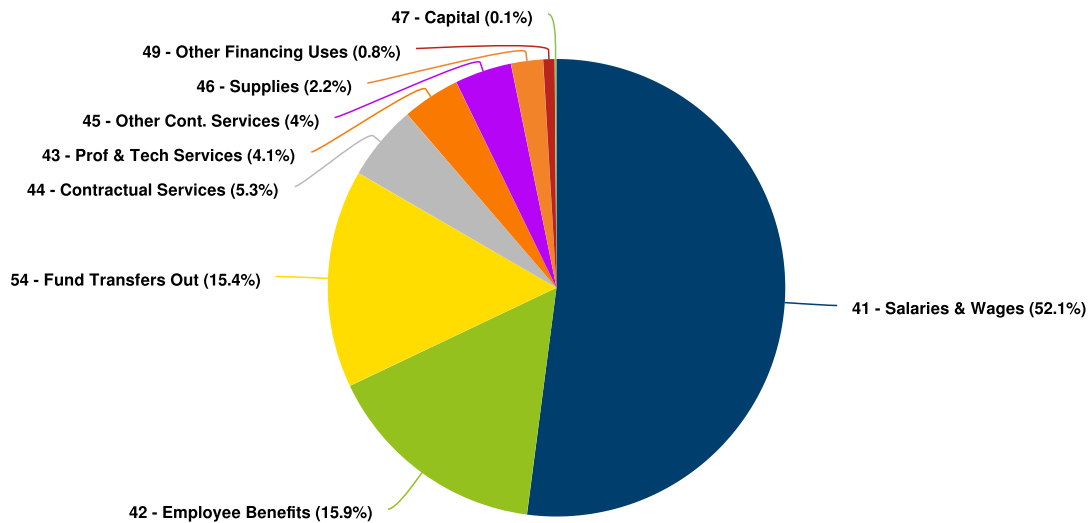
Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (%) Change)
Revenue Source							
31 - Taxes	\$2,211,419	\$2,215,000	\$2,390,252	\$2,425,000	\$175,252	\$210,000	9.5%
30 - Major Revenues	\$36,324,463	\$35,551,020	\$37,565,000	\$36,943,306	\$2,013,980	\$1,392,286	3.9%
33 - Intergovernmental	\$692,787	\$580,242	\$391,291	\$559,696	-\$188,951	-\$20,546	-3.5%
32 - Licenses & Permits	\$1,539,476	\$1,200,000	\$1,275,791	\$1,300,000	\$75,791	\$100,000	8.3%
34 - Charges for Services	\$8,456,608	\$9,145,906	\$9,528,195	\$8,933,857	\$382,289	-\$212,049	-2.3%
35 - Fines & Forfeitures	\$969,893	\$1,295,500	\$973,550	\$1,145,000	-\$321,950	-\$150,500	-11.6%
36 - Invests & Contribs	\$1,341,882	\$1,382,500	\$1,527,650	\$1,527,500	\$145,150	\$145,000	10.5%
39 - Other Sources	\$597,610	\$200,000	\$350,000	\$300,000	\$150,000	\$100,000	50%
53 - Fund Transfers In	\$0	\$0	\$0	\$301,402	\$0	\$301,402	N/A
<b>Total Revenue Source:</b>	<b>\$52,134,138</b>	<b>\$51,570,168</b>	<b>\$54,001,729</b>	<b>\$53,435,761</b>	<b>\$2,431,561</b>	<b>\$1,865,593</b>	<b>3.6%</b>



## 110 - General Fund Expenditures by Type

As the primary operating fund of the Village, employee expenses are the largest expenditure category, totaling nearly 70% of all General Fund expenditures. Fund Transfers Out accounts for 15.4% and includes transfers for health insurance, fleet services and economic development. Contractual Services accounts for 5.3% and includes cloud services and police body camera and squad camera agreements. All other categories are under 5.0%.

### Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

Expenditures in the 110 - General Fund are forecasted to finish at \$53.6M compared to the budget of \$51.6M, Notable variances include:

- 41 - Salaries & Wages are projected to finish \$1.5M under budget primarily due to vacancy savings and employee turnover.
- 42 - Employee Benefits are projected to finish \$228K under budget primarily due to vacancy savings and employee turnover.
- 43 - Professional & Technical Services are projected to finish \$173K under budget primarily due to lower than anticipated red light collection fees.
- 44 - Contractual Services is projected to finish \$50K under budget primarily due to savings in street sweeping and other maintenance contracts offset by increases in computer maintenance for Office 365 subscriptions.
- 45 - Other Contractual Services are projected to finish \$30K under budget primarily due to lower academy and training costs offset by greater than anticipated bank charges.
- 46 - Supplies are projected to finish \$21K under budget primarily due to lower ice control and maintenance supplies.
- 49 - Other Financing Uses is projected to finish \$63K over budget due to higher department contingency as a result of unexpected litigation.
- 54 - Fund Transfers Out are projected to finish \$4.0M over budget due to the capital contribution from the 110 - General Fund to the 131 - Capital Fund and 223 - Water & Sewer Capital Fund.

### FY 2025/2026 Summary

The total expenditure budget is \$53.44M, which is \$1.9M or 3.6% higher than the prior year's budget of \$51.6M. Notable variances include:



- 41 - Salaries & Wages decrease \$308K or 1.1% primarily due to salary assumptions and greater off-duty security services offset by the reduction of communications salaries due to consolidated dispatch.
- 42 - Employee Benefits decrease \$12K or 0.1% primarily due to benefit assumptions and employer pension contribution increases offset by the reduction of communications due to consolidated dispatch.
  - The Annual Required Contribution (ARC) as determined by an independent actuary for the Police & Fire Pension Funds increased \$361,886 from \$1,941,746 to \$2,303,632 for Police, and increased \$280,771 from \$1,727,613 to \$2,008,384 for Fire. The increase in both ARC's is due primarily to investment returns over the past five years. The Village continues to conservatively fund its pension obligations and the FY 2025/2026 budget includes a 3.0% increase on the FY 2024/2025 contributions. For the Police Pension, this results in a contribution of \$2,846,780, overfunding the ARC by \$543,148. For the Fire Pension, this results in a contribution of \$2,382,540, overfunding the ARC by \$374,156.
- 43 - Professional & Technical Services increase \$1.1M or 97.9% primarily due to the addition of the LAKECOMM fee for dispatch services and additional consulting services.
- 44 - Contractual Services increase \$644M or 29.2% primarily due to the body camera, drone and flock camera service agreements.
  - The Police Department is adding several new technologies to the body camera agreement including translation, redaction and report writing services.
- 45 - Other Contractual Services increase \$633K or 41.6% primarily due to contracts related to the dispatch center no longer being paid for from 911 funds. Training & schools is up due to the police apprenticeship program.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
41 - Salaries & Wages	\$25,778,893	\$28,129,052	\$26,603,224	\$27,821,520	-\$1,525,828	-\$307,532	-1.1%
42 - Employee Benefits	\$7,964,550	\$8,501,268	\$8,273,337	\$8,489,758	-\$227,931	-\$11,510	-0.1%
43 - Prof & Tech Services	\$953,252	\$1,106,964	\$933,794	\$2,190,431	-\$173,170	\$1,083,467	97.9%
44 - Contractual Services	\$1,693,260	\$2,203,947	\$2,153,951	\$2,848,432	-\$49,996	\$644,485	29.2%
45 - Other Cont. Services	\$1,343,436	\$1,521,876	\$1,492,006	\$2,154,485	-\$29,870	\$632,609	41.6%
46 - Supplies	\$924,145	\$1,069,440	\$1,048,677	\$1,202,265	-\$20,763	\$132,825	12.4%
49 - Other Financing Uses	\$2,139,859	\$134,791	\$197,830	\$431,250	\$63,040	\$296,459	219.9%
48 - Debt Service	\$116,194	\$0	\$0	\$0	\$0	\$0	0%
47 - Capital	\$0	\$0	\$0	\$67,000	\$0	\$67,000	N/A
54 - Fund Transfers Out	\$8,483,800	\$8,902,830	\$12,902,830	\$8,230,620	\$4,000,000	-\$672,210	-7.6%
<b>Total Expense Objects:</b>	<b>\$49,397,389</b>	<b>\$51,570,168</b>	<b>\$53,605,650</b>	<b>\$53,435,761</b>	<b>\$2,035,482</b>	<b>\$1,865,593</b>	<b>3.6%</b>

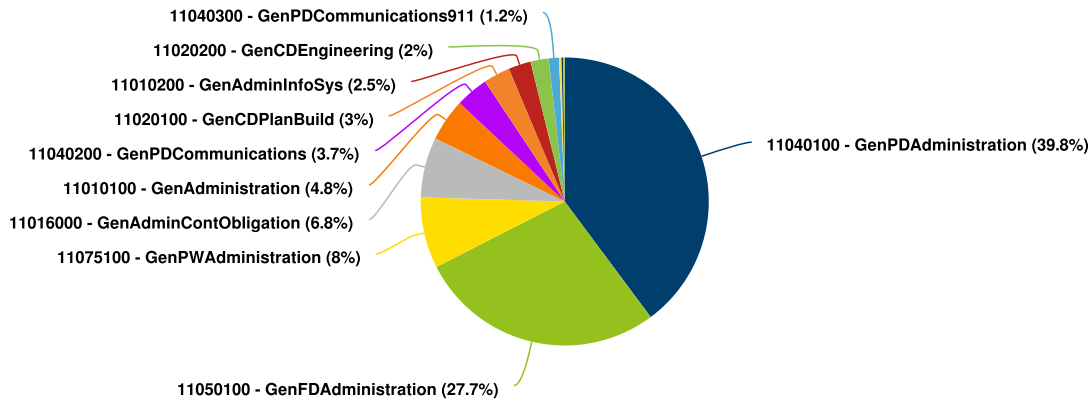


## 110 - General Fund Expenditures by Function

Individual Department/Division budgets within the General Fund are included in the following chart and graph. The Police and Fire Departments account for 67.5% of all General Fund expenditures, Public Works is 8.0%, and Contractual Obligations is 6.8%. Contractual Obligations include fund transfers and contingencies.

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

### Budgeted Expenditures by Function 110 - General Fund



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

- Administration Division is up \$272K or 12.0% primarily due to salary and benefit assumptions, increased audit fees and bank charges.
- Police Communications is down \$1.5M or 43.2% due to the consolidation of dispatch activities into LAKECOMM.

Additional information is included in the Departments section.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expenditures							
11010100 - GenAdministration	\$1,987,284	\$2,266,779	\$2,349,194	\$2,538,851	\$82,415	\$272,072	12%
11010200 - GenAdminInfoSys	\$1,107,916	\$1,261,293	\$1,130,167	\$1,349,933	-\$131,126	\$88,640	7%
11012100 - GenAdminPubInfo	\$85,560	\$159,415	\$149,656	\$149,719	-\$9,759	-\$9,696	-6.1%
11016000 - GenAdminContObligation	\$5,201,037	\$3,589,791	\$7,648,830	\$3,608,250	\$4,059,040	\$18,459	0.5%
11020100 - GenCDPlanBuild	\$1,533,686	\$1,537,876	\$1,462,743	\$1,593,261	-\$75,133	\$55,385	3.6%
11020200 - GenCDEngineering	\$836,963	\$999,061	\$893,453	\$1,083,621	-\$105,608	\$84,560	8.5%





Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
11040100 - GenPDAdministration	\$17,941,754	\$19,883,874	\$18,557,961	\$21,288,015	-\$1,325,913	\$1,404,141	7.1%
11040200 - GenPDCommunications	\$3,081,677	\$3,490,463	\$3,429,102	\$1,984,219	-\$61,361	-\$1,506,244	-43.2%
11040300 - GenPDCommunications911	\$0	\$0	\$0	\$615,660	\$0	\$615,660	N/A
11050100 - GenFDAdministration	\$13,309,470	\$13,860,338	\$13,742,789	\$14,785,858	-\$117,549	\$925,520	6.7%
11050500 - GenFDForeignFire	\$118,293	\$100,000	\$100,000	\$100,000	\$0	\$0	0%
11075100 - GenPWAdministration	\$4,126,227	\$4,333,637	\$4,057,920	\$4,251,993	-\$275,717	-\$81,644	-1.9%
11075300 - GenBldMaint	\$67,523	\$87,641	\$83,834	\$86,381	-\$3,807	-\$1,260	-1.4%
<b>Total Expenditures:</b>	<b>\$49,397,389</b>	<b>\$51,570,168</b>	<b>\$53,605,650</b>	<b>\$53,435,761</b>	<b>\$2,035,482</b>	<b>\$1,865,593</b>	<b>3.6%</b>



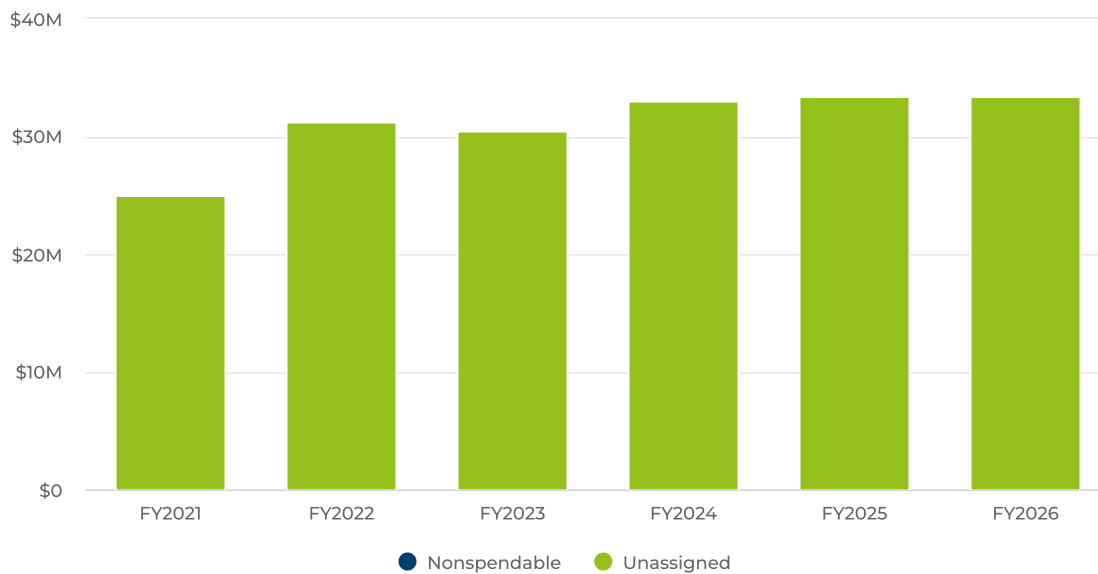
## Fund Balance

In accordance with the Village's *General Corporate Fund Balance Policy*, an unreserved fund balance for the General Fund should at a minimum equal 60-65% of the subsequent fiscal year's expenditures less transfers out. Any reservations of fund balance are deducted to result in an unreserved fund balance. According to its policy, the Village must maintain an unreserved fund balance of approximately \$27.1M - \$29.4M for FY 2025/2026. 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, 2026 General Fund balance of \$33.36M equates to 73.8% of FY 2025/2026 proposed expenditures less transfers out.

The Village's bond rating is further evidence of its overall financial strength. On July 9, 2014 the Village of Gurnee received notice from Standard & Poor's (S&P) Rating Services that its bond rating had been upgraded from "AA+" to "AAA," the highest possible rating an individual agency can achieve. Ratings range from AAA to D (in default); (+) and (-) indicate the relative standing within the rating categories. AAA means the Village's bonds are considered to be of the highest investment quality. This results in lower interest rates and significant interest expense savings.

S&P analysts noted that the Village's local economy, management conditions, budgetary flexibility, liquidity, budgetary performance and debt are all either "strong" or "very strong." In particular, analysts identified financial policies, practices and plans as "strong" under their Finance Management Assessment (FMA) methodology. Further, analysts noted the Village's low debt service to total expenditures ratio, proactive approach to pension funding, high reserves and strong economy as other fundamental strengths in awarding the upgraded rating. The Village is one of approximately 20 in the state to be rated AAA by S&P.

### Projections



Financial Summary	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Fund Balance</b>	—	—	—	—	—
Unassigned	\$31,199,420	\$30,386,266	\$32,961,969	\$33,358,048	\$33,358,048
Nonspendable	\$0	\$0	\$0	\$0	\$0
<b>Total Fund Balance:</b>	<b>\$31,199,420</b>	<b>\$30,386,266</b>	<b>\$32,961,969</b>	<b>\$33,358,048</b>	<b>\$33,358,048</b>



## 110 - General Fund Line Item Detail

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
<b>Beginning Fund Balance:</b>	\$24,980,815	\$31,199,420	\$30,386,266	\$32,961,969	\$32,961,969	\$33,358,048
<b>Revenues</b>						
<b>31 - Taxes</b>						
<b>11010100 - GenAdministration</b>						
ROAD & BRIDGE	\$431,272	\$421,345	\$504,294	\$500,000	\$765,000	\$750,000
RESORT TAX	\$459,232	\$530,219	\$505,174	\$525,000	\$500,000	\$500,000
TELECOM MAINTENANCE FEE	\$594,987	\$547,494	\$532,194	\$425,000	\$470,000	\$450,000
CABLE FRANCHISE	\$474,162	\$455,911	\$447,874	\$500,000	\$450,000	\$450,000
ALARM FRANCHISE	\$117,241	\$189,201	\$117,685	\$165,000	\$95,000	\$165,000
<b>Total 11010100 - GenAdministration:</b>	<b>\$2,076,894</b>	<b>\$2,144,170</b>	<b>\$2,107,219</b>	<b>\$2,115,000</b>	<b>\$2,280,000</b>	<b>\$2,315,000</b>
<b>11050500 - GenFDForeignFire</b>						
FOREIGN FIRE INSURANCE	\$86,285	\$93,071	\$104,199	\$100,000	\$110,252	\$110,000
<b>Total 11050500 - GenFDForeignFire:</b>	<b>\$86,285</b>	<b>\$93,071</b>	<b>\$104,199</b>	<b>\$100,000</b>	<b>\$110,252</b>	<b>\$110,000</b>
<b>Total 31 - Taxes:</b>	<b>\$2,163,180</b>	<b>\$2,237,241</b>	<b>\$2,211,419</b>	<b>\$2,215,000</b>	<b>\$2,390,252</b>	<b>\$2,425,000</b>
<b>30 - Major Revenues</b>						
<b>11010100 - GenAdministration</b>						
SALES TAX	\$14,877,064	\$14,774,872	\$15,597,407	\$14,900,000	\$16,050,000	\$15,775,800
LOCAL USE TAX	\$1,201,734	\$1,259,119	\$1,159,563	\$1,281,000	\$1,120,000	\$601,838
HOME RULE SALES TAX	\$5,378,494	\$5,506,341	\$5,579,469	\$5,400,000	\$5,700,000	\$5,700,000
AMUSEMENT TAX	\$3,527,375	\$3,999,289	\$3,793,189	\$3,700,000	\$4,170,000	\$4,150,000
HOTEL TAX	\$2,134,872	\$2,386,732	\$2,307,973	\$2,400,000	\$2,400,000	\$2,400,000
FOOD & BEVERAGE TAX	\$2,365,385	\$2,610,471	\$2,776,756	\$2,650,000	\$2,875,000	\$2,850,000
STATE INCOME TAX	\$4,916,670	\$4,725,391	\$5,110,105	\$5,220,020	\$5,250,000	\$5,465,668
<b>Total 11010100 - GenAdministration:</b>	<b>\$34,401,595</b>	<b>\$35,262,214</b>	<b>\$36,324,463</b>	<b>\$35,551,020</b>	<b>\$37,565,000</b>	<b>\$36,943,306</b>
<b>Total 30 - Major Revenues:</b>	<b>\$34,401,595</b>	<b>\$35,262,214</b>	<b>\$36,324,463</b>	<b>\$35,551,020</b>	<b>\$37,565,000</b>	<b>\$36,943,306</b>
<b>33 - Intergovernmental</b>						
<b>11010100 - GenAdministration</b>						
ARPA GRANT	\$4,133,980	\$0	\$0	\$0	\$0	\$0
FEMA PUBLIC ASSISTANCE GRANT	\$28,040	\$0	\$0	\$0	\$0	\$0
COMM&ECON ENERGY EFFICIEN	\$14,256	\$0	\$2,500	\$0	\$0	\$0
CLEAN ENERGY GRANTS	\$0	\$192,952	\$80,397	\$0	\$0	\$0
REPLACEMENT TAX	\$332,520	\$428,625	\$315,195	\$371,290	\$192,000	\$315,000
CANNABIS TAX	\$50,205	\$48,345	\$47,649	\$47,902	\$50,000	\$50,000
IL GAMING TAX LOCAL SHARE	\$0	\$1,027	\$1,007	\$1,500	\$1,500	\$1,500
NSSD INFORMATION	\$0	\$0	\$0	\$1,950	\$1,950	\$1,950
<b>Total 11010100 - GenAdministration:</b>	<b>\$4,559,001</b>	<b>\$670,949</b>	<b>\$446,747</b>	<b>\$422,642</b>	<b>\$245,450</b>	<b>\$368,450</b>
<b>11040100 - GenPDAdministration</b>						
ORGANIZED RETAIL CRIME GRANT	\$0	\$0	\$70,328	\$75,000	\$34,800	\$75,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
TRAINING REIMBURSEMENT	\$0	\$52,957	\$142,578	\$50,000	\$31,600	\$50,000
TOBACCO GRANT	\$0	\$2,200	\$4,204	\$2,500	\$2,400	\$2,500
TRAFFIC & SEAT BELT GRANT	\$19,985	\$18,367	\$28,930	\$23,000	\$25,800	\$56,000
POLICE VEST GRANT	\$9,775	\$20,928	\$0	\$5,100	\$5,100	\$7,746
IL LETSB BODY CAM GRANT	\$0	\$0	\$0	\$0	\$44,141	\$0
K9 PROGRAM GRANT	\$13,978	\$0	\$0	\$2,000	\$2,000	\$0
<b>Total 11040100 - GenPDAdministration:</b>	<b>\$43,738</b>	<b>\$94,452</b>	<b>\$246,040</b>	<b>\$157,600</b>	<b>\$145,841</b>	<b>\$191,246</b>
<b>11040200 - GenPDCommunications</b>						
JETSB CONTRIBUTION - GURNEE	\$42,577	\$0	\$0	\$0	\$0	\$0
<b>Total 11040200 - GenPDCommunications:</b>	<b>\$42,577</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>11050100 - GenFDAdministration</b>						
SAFER GRANT	\$234,287	\$0	\$0	\$0	\$0	\$0
<b>Total 11050100 - GenFDAdministration:</b>	<b>\$234,287</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total 33 - Intergovernmental:</b>	<b>\$4,879,603</b>	<b>\$765,401</b>	<b>\$692,787</b>	<b>\$580,242</b>	<b>\$391,291</b>	<b>\$559,696</b>
<b>32 - Licenses &amp; Permits</b>						
<b>11010100 - GenAdministration</b>						
LIQUOR LICENSE	\$75,075	\$120,725	\$125,225	\$125,000	\$125,000	\$125,000
BUSINESS LICENSES	\$165,730	\$292,112	\$314,239	\$275,000	\$260,000	\$275,000
<b>Total 11010100 - GenAdministration:</b>	<b>\$240,805</b>	<b>\$412,837</b>	<b>\$439,464</b>	<b>\$400,000</b>	<b>\$385,000</b>	<b>\$400,000</b>
<b>11020100 - GenCDPlanBuild</b>						
GENERAL BUILDING PERMITS	\$712,492	\$679,800	\$893,012	\$800,000	\$850,000	\$850,000
FIRE IMPACT	\$0	\$450	\$22,950	\$0	\$0	\$0
POLICE & PUBLIC WORKS	\$0	\$300	\$99,450	\$0	\$0	\$0
TRAFFIC	\$49,364	\$1,450	\$84,150	\$0	\$40,791	\$50,000
BURNING PERMITS	\$300	\$350	\$450	\$0	\$0	\$0
<b>Total 11020100 - GenCDPlanBuild:</b>	<b>\$762,155</b>	<b>\$682,350</b>	<b>\$1,100,012</b>	<b>\$800,000</b>	<b>\$890,791</b>	<b>\$900,000</b>
<b>Total 32 - Licenses &amp; Permits:</b>	<b>\$1,002,960</b>	<b>\$1,095,187</b>	<b>\$1,539,476</b>	<b>\$1,200,000</b>	<b>\$1,275,791</b>	<b>\$1,300,000</b>
<b>34 - Charges for Services</b>						
<b>11010100 - GenAdministration</b>						
MAPS	\$23	\$25	\$5	\$50	\$50	\$50
ORDINANCES	\$86	\$459	\$155	\$500	\$500	\$500
MISC. OTHER CHARGES	\$215,718	\$128,401	\$29,613	\$50,000	\$55,000	\$50,000
TOWER/ANTENNAE LEASE	\$127,150	\$8,831	\$65,404	\$65,000	\$0	\$0
MISCELLEANEOUS SERVICES	\$0	\$0	\$0	\$50	\$50	\$50
REIMBURSEABLE CHARGES	\$21,268	\$18,925	\$20,565	\$20,000	\$20,000	\$20,000
ADMINISTRATIVE FEES W/S	\$715,000	\$736,450	\$773,275	\$811,940	\$811,940	\$852,537
PACE AD REV SHARE	\$0	\$0	\$0	\$2,100	\$2,100	\$2,100



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
RECYCLING REVENUE	\$2,683	\$5,486	\$2,906	\$2,500	\$7,500	\$7,500
<b>Total 11010100 - GenAdministration:</b>	<b>\$1,081,928</b>	<b>\$898,579</b>	<b>\$891,922</b>	<b>\$952,140</b>	<b>\$897,140</b>	<b>\$932,737</b>
<b>11020100 - GenCDPlanBuild</b>						
ELEVATOR INSPECTION	\$8,260	\$8,040	\$7,680	\$9,000	\$9,000	\$9,000
<b>Total 11020100 - GenCDPlanBuild:</b>	<b>\$8,260</b>	<b>\$8,040</b>	<b>\$7,680</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$9,000</b>
<b>11020200 - GenCDEngineering</b>						
ENGINEERING FEES	\$250	\$0	\$430	\$0	\$21,895	\$0
<b>Total 11020200 - GenCDEngineering:</b>	<b>\$250</b>	<b>\$0</b>	<b>\$430</b>	<b>\$0</b>	<b>\$21,895</b>	<b>\$0</b>
<b>11040100 - GenPDAdministration</b>						
OFF DUTY POLICE	\$474,882	\$256,423	\$416,091	\$499,667	\$650,000	\$796,456
SCHOOL RESOURCE OFFICER	\$154,728	\$141,322	\$310,628	\$508,255	\$508,255	\$533,675
POLICE CHARGES	\$11,860	\$8,240	\$8,255	\$8,500	\$7,000	\$7,200
POLICE EXPLORERS	\$0	\$17,614	\$0	\$0	\$0	\$0
<b>Total 11040100 - GenPDAdministration:</b>	<b>\$641,470</b>	<b>\$423,598</b>	<b>\$734,973</b>	<b>\$1,016,422</b>	<b>\$1,165,255</b>	<b>\$1,337,331</b>
<b>11040200 - GenPDCommunications</b>						
NEWPORT FIRE PHONE	\$46,270	\$47,200	\$48,140	\$49,100	\$49,100	\$0
DISPATCH SERVICES - ZION	\$923,095	\$955,403	\$988,842	\$1,023,452	\$1,022,463	\$264,819
DISPATCH SERVICES - BP FIRE	\$57,442	\$58,436	\$59,605	\$60,797	\$60,797	\$0
<b>Total 11040200 - GenPDCommunications:</b>	<b>\$1,026,807</b>	<b>\$1,061,039</b>	<b>\$1,096,587</b>	<b>\$1,133,349</b>	<b>\$1,132,360</b>	<b>\$264,819</b>
<b>11050100 - GenFDAdministration</b>						
WARREN FIRE DISTRICT	\$3,211,210	\$3,311,633	\$3,507,355	\$3,582,495	\$3,582,495	\$3,689,970
FIRE DEPT CHARGES	\$2,903	\$2,675	\$1,727	\$2,500	\$50	\$0
NON RESIDENT	\$531,884	\$488,840	\$482,455	\$550,000	\$675,000	\$650,000
RESIDENT RESCUE	\$1,032,983	\$975,374	\$1,032,098	\$900,000	\$1,050,000	\$1,050,000
FIRE COST RECOVERY	\$70,904	\$104,838	\$113,154	\$150,000	\$115,000	\$115,000
GEMT AMBULANCE PROGRAM	\$535,613	\$792,382	\$560,146	\$800,000	\$825,000	\$830,000
TOLLWAY FIRE SERVICE	\$0	\$6,184	\$19,790	\$20,000	\$25,000	\$25,000
<b>Total 11050100 - GenFDAdministration:</b>	<b>\$5,385,496</b>	<b>\$5,681,926</b>	<b>\$5,716,724</b>	<b>\$6,004,995</b>	<b>\$6,272,545</b>	<b>\$6,359,970</b>
<b>11075100 - GenPWAdministration</b>						
PUBLIC WORKS CHARGES	\$100	\$8,692	\$8,292	\$30,000	\$30,000	\$30,000
<b>Total 11075100 - GenPWAdministration:</b>	<b>\$100</b>	<b>\$8,692</b>	<b>\$8,292</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>Total 34 - Charges for Services:</b>	<b>\$8,144,311</b>	<b>\$8,081,874</b>	<b>\$8,456,608</b>	<b>\$9,145,906</b>	<b>\$9,528,195</b>	<b>\$8,933,857</b>
<b>35 - Fines &amp; Forfeitures</b>						
<b>11010100 - GenAdministration</b>						
LIQUOR LICENSE VIOLATIONS	\$0	\$2,000	\$0	\$500	\$2,250	\$500



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
TAX PENALTIES - LOCAL IMPOSED	\$13,623	\$17,166	\$15,490	\$5,000	\$20,000	\$20,000
<b>Total 11010100 - GenAdministration:</b>	<b>\$13,623</b>	<b>\$19,166</b>	<b>\$15,490</b>	<b>\$5,500</b>	<b>\$22,250</b>	<b>\$20,500</b>
<b>11020100 - GenCDPlanBuild</b>						
CODE ENFORCEMNT VIOLATION	\$0	\$1,671	\$439	\$1,000	\$500	\$0
<b>Total 11020100 - GenCDPlanBuild:</b>	<b>\$0</b>	<b>\$1,671</b>	<b>\$439</b>	<b>\$1,000</b>	<b>\$500</b>	<b>\$0</b>
<b>11040100 - GenPDAdministration</b>						
COURT FINES	\$264,392	\$237,654	\$253,188	\$300,000	\$300,000	\$300,000
DUI FINES	\$6,484	\$13,680	\$13,432	\$12,000	\$15,000	\$15,000
PRISON REVIEW AGENCY	\$4,780	\$1,004	\$221	\$1,000	\$300	\$500
PARKING FINES	\$23,573	\$27,755	\$27,990	\$22,000	\$60,000	\$60,000
IDROP COLLECTION REVENUE	\$24,193	\$13,315	\$15,237	\$20,000	\$15,000	\$20,000
ALARM FINES	\$3,950	\$2,443	\$4,840	\$4,000	\$3,000	\$4,000
IMPOUNDMENT FINE	\$151,750	\$190,250	\$215,899	\$180,000	\$184,000	\$185,000
RED LIGHT ENFORCEMENT	\$859,580	\$547,429	\$368,072	\$710,000	\$340,000	\$500,000
ORDINANCE VIOLATION FINES	\$23,975	\$40,291	\$55,085	\$40,000	\$33,500	\$40,000
<b>Total 11040100 - GenPDAdministration:</b>	<b>\$1,362,676</b>	<b>\$1,073,820</b>	<b>\$953,963</b>	<b>\$1,289,000</b>	<b>\$950,800</b>	<b>\$1,124,500</b>
<b>Total 35 - Fines &amp; Forfeitures:</b>	<b>\$1,376,299</b>	<b>\$1,094,658</b>	<b>\$969,893</b>	<b>\$1,295,500</b>	<b>\$973,550</b>	<b>\$1,145,000</b>
<b>36 - Invests &amp; Contribs</b>						
<b>11010100 - GenAdministration</b>						
INTEREST INCOME	\$20,493	\$427,647	\$951,582	\$1,000,000	\$1,000,000	\$1,000,000
INTEREST ON INVESTMENTS	\$163,698	\$288,565	\$377,029	\$355,000	\$500,000	\$500,000
UNREALIZED GAIN/LOSS	-\$568,271	\$0	\$0	\$0	\$0	\$0
RENTAL INCOME	-\$11,700	\$0	\$0	\$0	\$0	\$0
PARKWAY TREE PROGRAM	\$0	\$2,625	\$2,275	\$2,000	\$2,000	\$2,000
<b>Total 11010100 - GenAdministration:</b>	<b>-\$395,779</b>	<b>\$718,837</b>	<b>\$1,330,886</b>	<b>\$1,357,000</b>	<b>\$1,502,000</b>	<b>\$1,502,000</b>
<b>11040100 - GenPDAdministration</b>						
POLICE MISC. CONTRIBUTION	\$30,150	\$30,772	\$5,996	\$5,000	\$5,000	\$5,000
<b>Total 11040100 - GenPDAdministration:</b>	<b>\$30,150</b>	<b>\$30,772</b>	<b>\$5,996</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>11050100 - GenFDAdministration</b>						
FIRE DEPT DONATIONS	\$5,250	\$7,105	\$5,000	\$5,000	\$5,150	\$5,000
<b>Total 11050100 - GenFDAdministration:</b>	<b>\$5,250</b>	<b>\$7,105</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,150</b>	<b>\$5,000</b>
<b>11016000 - GenAdminContObligation</b>						
WASTE FRANCHISE CONTRIBUTION	\$0	\$0	\$0	\$15,500	\$15,500	\$15,500
<b>Total 11016000 - GenAdminContObligation:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,500</b>	<b>\$15,500</b>	<b>\$15,500</b>
<b>Total 36 - Invests &amp; Contribs:</b>	<b>-\$360,379</b>	<b>\$756,714</b>	<b>\$1,341,882</b>	<b>\$1,382,500</b>	<b>\$1,527,650</b>	<b>\$1,527,500</b>



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
<b>39 - Other Sources</b>						
<b>11010100 - GenAdministration</b>						
REIMBURSE DAMAGE TO VLG PROP	\$44,524	\$100,945	\$95,968	\$100,000	\$100,000	\$100,000
WORK COMP REIMBURSEMENTS	\$40,832	\$126,957	\$214,292	\$100,000	\$250,000	\$200,000
<b>Total 11010100 - GenAdministration:</b>	<b>\$85,356</b>	<b>\$227,902</b>	<b>\$310,259</b>	<b>\$200,000</b>	<b>\$350,000</b>	<b>\$300,000</b>
<b>11075100 - GenPWAdministration</b>						
<b>Total 11075100 - GenPWAdministration:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>11016000 - GenAdminContObligation</b>						
SBITA PROCEEDS	\$0	\$0	\$287,351	\$0	\$0	\$0
<b>Total 11016000 - GenAdminContObligation:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$287,351</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total 39 - Other Sources:</b>	<b>\$85,356</b>	<b>\$227,902</b>	<b>\$597,610</b>	<b>\$200,000</b>	<b>\$350,000</b>	<b>\$300,000</b>
<b>53 - Fund Transfers In</b>						
<b>11040200 - GenPDCommunications</b>						
911 FUND	\$0	\$0	\$0	\$0	\$0	\$301,402
<b>Total 11040200 - GenPDCommunications:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$301,402</b>
<b>Total 53 - Fund Transfers In:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$301,402</b>
<b>Total Revenues:</b>	<b>\$51,692,924</b>	<b>\$49,521,191</b>	<b>\$52,134,138</b>	<b>\$51,570,168</b>	<b>\$54,001,729</b>	<b>\$53,435,761</b>
<b>Expenditures</b>						
<b>41 - Salaries &amp; Wages</b>						
<b>11010100 - GenAdministration</b>						
SALARIES-REGULAR	\$1,087,309	\$1,051,448	\$1,072,782	\$1,231,310	\$1,283,500	\$1,434,195
SALARIES-PART TIME	\$57,194	\$69,121	\$101,976	\$125,000	\$125,000	\$135,000
SALARIES ELECTED	\$37,289	\$37,302	\$37,404	\$37,200	\$37,200	\$37,200
SALARIES-SICK LV BUYBACK	\$15,299	\$14,166	\$22,314	\$25,000	\$24,602	\$25,000
LONGEVITY	\$2,800	\$2,500	\$2,800	\$3,000	\$3,100	\$3,400
BOARD & COMMISSIONS	\$2,590	\$1,330	\$5,810	\$4,100	\$4,100	\$4,500
OVERTIME	\$118	\$297	\$1,123	\$1,500	\$1,500	\$1,500
<b>Total 11010100 - GenAdministration:</b>	<b>\$1,202,600</b>	<b>\$1,176,164</b>	<b>\$1,244,208</b>	<b>\$1,427,110</b>	<b>\$1,479,002</b>	<b>\$1,640,795</b>
<b>11010200 - GenAdminInfoSys</b>						
SALARIES-REGULAR	\$514,398	\$548,047	\$642,655	\$702,950	\$601,200	\$789,355
SALARIES-PART TIME	\$27,627	\$45,649	\$41,008	\$50,000	\$50,000	\$50,000
SALARIES-SICK LV BUYBACK	\$5,764	\$7,007	\$9,708	\$10,000	\$6,865	\$7,000
LONGEVITY	\$3,500	\$3,500	\$3,900	\$3,900	\$2,700	\$3,200
OVERTIME	\$5,695	\$6,795	\$6,618	\$7,250	\$7,250	\$7,500
<b>Total 11010200 - GenAdminInfoSys:</b>	<b>\$556,985</b>	<b>\$610,998</b>	<b>\$703,890</b>	<b>\$774,100</b>	<b>\$668,015</b>	<b>\$857,055</b>



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
<b>11020100 - GenCDPlanBuild</b>						
SALARIES-REGULAR	\$778,949	\$868,478	\$985,745	\$890,640	\$864,300	\$987,300
SALARIES-PART TIME	\$120	\$5,256	\$7,137	\$10,000	\$8,000	\$10,000
SALARIES-SICK LV BUYBACK	\$11,169	\$4,089	\$13,359	\$13,500	\$11,219	\$11,250
LONGEVITY	\$6,600	\$6,700	\$6,700	\$6,700	\$5,600	\$6,200
BOARDS & COMMISSIONS	\$2,975	\$3,465	\$2,695	\$3,500	\$2,200	\$3,500
OVERTIME	\$12,806	\$13,219	\$9,137	\$10,000	\$7,900	\$10,000
<b>Total 11020100 - GenCDPlanBuild:</b>	<b>\$812,619</b>	<b>\$901,207</b>	<b>\$1,024,773</b>	<b>\$934,340</b>	<b>\$899,219</b>	<b>\$1,028,250</b>
<b>11020200 - GenCDEngineering</b>						
SALARIES-REGULAR	\$400,928	\$483,139	\$480,964	\$587,840	\$499,100	\$642,050
SALARIES-PART TIME	\$0	\$30,789	\$37,988	\$40,000	\$45,000	\$45,000
SALARIES-SICK LV BUYBACK	\$2,259	\$4,128	\$4,354	\$4,500	\$4,068	\$4,100
LONGEVITY	\$600	\$600	\$600	\$800	\$700	\$1,500
OVERTIME	\$1,590	\$959	\$452	\$2,200	\$500	\$500
<b>Total 11020200 - GenCDEngineering:</b>	<b>\$405,377</b>	<b>\$519,615</b>	<b>\$524,358</b>	<b>\$635,340</b>	<b>\$549,368</b>	<b>\$693,150</b>
<b>11040100 - GenPDAdministration</b>						
SALARIES-REGULAR	\$7,350,170	\$7,923,297	\$8,834,267	\$9,475,900	\$8,771,000	\$9,919,125
SALARIES-PART TIME	\$43,780	\$61,312	\$70,573	\$89,000	\$65,000	\$90,000
SALARIES-CROSSING GUARDS	\$18,048	\$30,444	\$35,363	\$41,625	\$41,625	\$42,874
SALARIES-SICK LV BUYBACK	\$98,352	\$98,537	\$124,263	\$125,000	\$119,934	\$120,000
OFF DUTY SECURITY	\$306,418	\$196,265	\$329,673	\$499,667	\$553,338	\$796,456
LONGEVITY	\$29,100	\$25,700	\$23,900	\$27,800	\$21,800	\$23,900
OVERTIME	\$792,915	\$1,126,361	\$921,033	\$1,343,000	\$954,000	\$1,000,000
GRANT FUNDED OVERTIME	\$0	\$0	\$0	\$24,500	\$24,500	\$45,340
<b>Total 11040100 - GenPDAdministration:</b>	<b>\$8,638,782</b>	<b>\$9,461,916</b>	<b>\$10,339,071</b>	<b>\$11,626,492</b>	<b>\$10,551,197</b>	<b>\$12,037,695</b>
<b>11040200 - GenPDCommunications</b>						
SALARIES-REGULAR	\$1,717,726	\$1,674,319	\$1,667,910	\$1,980,120	\$1,980,120	\$546,425
SALARIES-PART TIME	\$82,586	\$66,501	\$101,630	\$100,000	\$50,000	\$12,500
SALARIES-SICK LV BUYBACK	\$7,238	\$4,524	\$8,919	\$9,000	\$13,953	\$3,500
TRAINING OFFICER PAY	\$10,585	\$18,252	\$12,087	\$20,000	\$20,000	\$5,000
LONGEVITY	\$6,200	\$5,000	\$5,100	\$5,100	\$9,700	\$2,500
OVERTIME	\$263,298	\$358,785	\$405,558	\$400,000	\$425,000	\$87,500
<b>Total 11040200 - GenPDCommunications:</b>	<b>\$2,087,633</b>	<b>\$2,127,382</b>	<b>\$2,201,203</b>	<b>\$2,514,220</b>	<b>\$2,498,773</b>	<b>\$657,425</b>
<b>11050100 - GenFDAdministration</b>						
SALARIES-REGULAR	\$6,620,449	\$6,631,876	\$6,837,632	\$7,301,050	\$6,851,200	\$7,889,700
SALARIES-SICK LV BUYBACK	\$51,120	\$65,246	\$69,009	\$70,000	\$73,391	\$74,000
OFFICER IN CHARGE	\$19,842	\$28,247	\$35,973	\$20,000	\$32,777	\$30,000
LONGEVITY	\$31,800	\$32,300	\$30,000	\$28,500	\$26,300	\$27,700
NOV HOLIDAY PAY	\$211,563	\$272,948	\$277,581	\$290,000	\$275,161	\$290,000





Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
OVERTIME	\$525,717	\$761,728	\$1,044,783	\$900,000	\$1,235,140	\$900,000
<b>Total 11050100 - GenFDAdministration:</b>	<b>\$7,460,491</b>	<b>\$7,792,345</b>	<b>\$8,294,979</b>	<b>\$8,609,550</b>	<b>\$8,493,969</b>	<b>\$9,211,400</b>
<b>11075100 - GenPWAdministration</b>						
SALARIES-REGULAR	\$1,256,088	\$1,259,453	\$1,255,468	\$1,391,700	\$1,252,800	\$1,473,500
SALARIES-PART TIME	\$34,261	\$52,011	\$86,530	\$84,000	\$84,000	\$84,000
SALARIES-SICK LV BUYBACK	\$16,239	\$11,602	\$7,802	\$15,000	\$10,680	\$10,750
LONGEVITY	\$10,420	\$9,400	\$7,200	\$7,200	\$6,200	\$7,500
OVERTIME	\$93,773	\$92,747	\$89,412	\$110,000	\$110,000	\$120,000
<b>Total 11075100 - GenPWAdministration:</b>	<b>\$1,410,782</b>	<b>\$1,425,213</b>	<b>\$1,446,411</b>	<b>\$1,607,900</b>	<b>\$1,463,680</b>	<b>\$1,695,750</b>
<b>Total 41 - Salaries &amp; Wages:</b>	<b>\$22,575,269</b>	<b>\$24,014,839</b>	<b>\$25,778,893</b>	<b>\$28,129,052</b>	<b>\$26,603,224</b>	<b>\$27,821,520</b>
<b>42 - Employee Benefits</b>						
<b>11010100 - GenAdministration</b>						
MEDICAL INSURANCE	\$169,505	\$0	\$0	\$0	\$0	\$0
DENTAL INSURANCE	\$7,844	\$0	\$0	\$0	\$0	\$0
LIFE INSURANCE	\$1,507	\$0	\$0	\$0	\$0	\$0
MEDICAL INSURANCE - IBNR	\$3,634	\$13,268	-\$2,402	\$0	\$0	\$0
SOCIAL SECURITY	\$67,454	\$63,576	\$67,761	\$67,000	\$77,200	\$77,415
MEDICARE	\$17,485	\$16,974	\$17,822	\$20,200	\$21,100	\$21,625
IL MUNIC RETIREMENT FUND	\$124,899	\$103,884	\$93,335	\$112,000	\$102,500	\$118,600
TUITION REIMBURSEMENT	\$921	\$0	\$0	\$2,500	\$2,500	\$2,500
WORKERS COMP INSURANCE	\$8,680	\$8,377	\$8,118	\$8,119	\$8,119	\$8,119
WELLNESS PROGRAM	\$120	\$175	\$105	\$0	\$0	\$0
EMPLOYEE AWARDS	\$874	\$1,961	\$1,584	\$1,000	\$1,000	\$1,500
EMPLOYEE ASSISTANCE	\$182	\$0	\$0	\$0	\$0	\$0
AUTO ALLOWANCE	\$10,800	\$10,800	\$10,800	\$10,800	\$10,800	\$10,800
RHS ER PORTION NON- BARGAINED	\$0	\$0	\$0	\$27,200	\$34,700	\$36,500
<b>Total 11010100 - GenAdministration:</b>	<b>\$413,906</b>	<b>\$219,016</b>	<b>\$197,123</b>	<b>\$248,819</b>	<b>\$257,919</b>	<b>\$277,059</b>
<b>11010200 - GenAdminInfoSys</b>						
MEDICAL INSURANCE	\$99,098	\$0	\$0	\$0	\$0	\$0
DENTAL INSURANCE	\$2,630	\$0	\$0	\$0	\$0	\$0
LIFE INSURANCE	\$757	\$0	\$0	\$0	\$0	\$0
SOCIAL SECURITY	\$33,538	\$36,473	\$42,502	\$46,000	\$39,400	\$49,140
MEDICARE	\$8,028	\$8,711	\$9,995	\$12,000	\$9,200	\$11,580
IL MUNIC RETIREMENT FUND	\$60,379	\$53,852	\$53,686	\$55,500	\$46,800	\$63,450
WORKERS COMP INSURANCE	\$6,580	\$6,351	\$6,137	\$6,138	\$6,138	\$6,138
WELLNESS PROGRAM	\$90	\$105	\$35	\$140	\$0	\$0
EMPLOYEE ASSISTANCE	\$105	\$0	\$0	\$0	\$0	\$0
CLOTHING ALLOWANCE	\$300	\$300	\$300	\$300	\$300	\$300
AUTO ALLOWANCE	\$200	\$200	\$200	\$200	\$200	\$200



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$11,800	\$9,000	\$9,500
<b>Total 11010200 - GenAdminInfoSys:</b>	<b>\$211,705</b>	<b>\$105,991</b>	<b>\$112,856</b>	<b>\$132,078</b>	<b>\$111,038</b>	<b>\$140,308</b>
<b>11020100 - GenCDPlanBuild</b>						
MEDICAL INSURANCE	\$194,386	\$0	\$0	\$0	\$0	\$0
DENTAL INSURANCE	\$1,054	\$0	\$0	\$0	\$0	\$0
LIFE INSURANCE	\$1,147	\$0	\$0	\$0	\$0	\$0
SOCIAL SECURITY	\$49,385	\$54,580	\$61,914	\$68,000	\$54,400	\$61,600
MEDICARE	\$11,891	\$12,969	\$14,705	\$16,100	\$13,100	\$14,500
IL MUNIC RETIREMENT FUND	\$89,007	\$81,227	\$79,463	\$88,750	\$65,100	\$79,500
WORKERS COMP INSURANCE	\$12,970	\$12,518	\$12,100	\$12,101	\$12,087	\$12,101
WELLNESS PROGRAM	\$180	\$175	\$280	\$280	\$280	\$280
EMPLOYEE ASSISTANCE	\$173	\$0	\$0	\$0	\$0	\$0
CLOTHING ALLOWANCE	\$2,109	\$2,298	\$2,015	\$2,300	\$2,200	\$2,500
AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$10,600	\$5,300	\$5,565
<b>Total 11020100 - GenCDPlanBuild:</b>	<b>\$364,701</b>	<b>\$166,168</b>	<b>\$172,876</b>	<b>\$200,531</b>	<b>\$154,867</b>	<b>\$178,446</b>
<b>11020200 - GenCDEngineering</b>						
MEDICAL INSURANCE	\$70,374	\$0	\$0	\$0	\$0	\$0
DENTAL INSURANCE	\$1,054	\$0	\$0	\$0	\$0	\$0
LIFE INSURANCE	\$594	\$0	\$0	\$0	\$0	\$0
SOCIAL SECURITY	\$24,481	\$31,484	\$31,948	\$35,000	\$34,200	\$39,900
MEDICARE	\$5,963	\$7,554	\$7,627	\$9,250	\$8,300	\$9,350
IL MUNIC RETIREMENT FUND	\$44,575	\$44,804	\$37,616	\$50,850	\$34,500	\$51,500
TUITION REIMBURSEMENT	\$0	\$0	\$7,857	\$12,000	\$15,000	\$15,000
WORKERS COMP INSURANCE	\$12,970	\$12,518	\$12,100	\$12,101	\$12,087	\$12,101
WELLNESS PROGRAM	\$60	\$0	\$35	\$150	\$150	\$150
EMPLOYEE AWARDS	\$0	\$0	\$0	\$150	\$150	\$150
EMPLOYEE ASSISTANCE	\$78	\$0	\$0	\$0	\$0	\$0
CLOTHING ALLOWANCE	\$909	\$1,251	\$1,183	\$1,500	\$600	\$1,500
AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$8,000	\$5,700	\$6,000
<b>Total 11020200 - GenCDEngineering:</b>	<b>\$163,457</b>	<b>\$100,011</b>	<b>\$100,766</b>	<b>\$131,401</b>	<b>\$113,087</b>	<b>\$138,051</b>
<b>11040100 - GenPDAdministration</b>						
MEDICAL INSURANCE	\$1,394,631	\$0	\$0	\$0	\$0	\$0
DENTAL INSURANCE	\$74,200	\$0	\$0	\$0	\$0	\$0
LIFE INSURANCE	\$11,111	\$0	\$0	\$0	\$0	\$0
SOCIAL SECURITY	\$64,248	\$70,354	\$75,324	\$80,000	\$78,700	\$110,070
MEDICARE	\$123,377	\$132,846	\$143,177	\$175,000	\$146,800	\$152,600
IL MUNIC RETIREMENT FUND	\$109,054	\$99,324	\$90,929	\$125,000	\$89,800	\$142,100



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
POLICE PENSION CONTRIB	\$2,554,119	\$2,630,802	\$2,709,668	\$2,763,862	\$2,763,862	\$2,846,780
TUITION REIMBURSEMENT	\$0	\$1,877	\$279	\$17,000	\$2,500	\$20,900
POLICE APPRENTICE TUITION	\$0	\$0	\$0	\$0	\$0	\$51,200
WORKERS COMP INSURANCE	\$364,890	\$352,170	\$340,367	\$340,367	\$339,970	\$340,367
WELLNESS PROGRAM	\$12,360	\$15,420	\$27,162	\$50,625	\$50,625	\$61,175
EMPLOYEE AWARDS	\$7,226	\$13,693	\$12,162	\$17,000	\$17,000	\$17,000
EMPLOYEE ASSISTANCE	\$1,659	\$0	\$0	\$0	\$0	\$0
CLOTHING ALLOW TAXABLE	\$43,828	\$49,696	\$55,855	\$62,125	\$62,603	\$70,300
UNIFORM ALLOWANCE	\$5,333	\$5,717	\$6,480	\$9,500	\$7,600	\$13,000
UNIFORM ISSUE	\$35,174	\$38,580	\$50,369	\$33,300	\$33,000	\$52,000
POLICE VESTS	\$33,376	\$23,889	\$24,317	\$27,300	\$27,300	\$29,325
CLOTHING REPLACEMENT	\$0	\$0	\$0	\$250	\$300	\$500
AUTO ALLOWANCE	\$4,800	\$5,539	\$6,646	\$4,800	\$4,800	\$4,800
COMMUTING BENEFIT	\$0	\$0	\$0	\$100	\$100	\$100
MEDICAL EXPENSE	\$18,243	\$14,584	\$11,205	\$19,465	\$19,465	\$21,665
RHS ER PORTION	\$16,807	\$13,778	\$22,681	\$23,000	\$31,100	\$32,655
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$41,900	\$37,600	\$39,480
<b>Total 11040100 - GenPDAdministration:</b>	<b>\$4,874,436</b>	<b>\$3,468,267</b>	<b>\$3,576,619</b>	<b>\$3,790,594</b>	<b>\$3,713,125</b>	<b>\$4,006,017</b>
<b>11040200 - GenPDCommunications</b>						
MEDICAL INSURANCE	\$339,652	\$0	\$0	\$0	\$0	\$0
DENTAL INSURANCE	\$18,448	\$0	\$0	\$0	\$0	\$0
LIFE INSURANCE	\$2,753	\$0	\$0	\$0	\$0	\$0
SOCIAL SECURITY	\$126,934	\$128,314	\$132,247	\$136,000	\$143,600	\$33,979
MEDICARE	\$29,686	\$30,009	\$30,929	\$35,000	\$33,600	\$7,947
IL MUNIC RETIREMENT FUND	\$223,284	\$191,728	\$169,302	\$185,000	\$166,500	\$43,850
TUITION REIMBURSEMENT	\$842	\$5,258	\$8,390	\$11,000	\$11,000	\$2,000
WORKERS COMP INSURANCE	\$12,150	\$11,727	\$11,337	\$11,337	\$11,337	\$11,337
WELLNESS PROGRAM	\$120	\$210	\$469	\$8,875	\$100	\$0
EMPLOYEE AWARDS	\$200	\$800	\$800	\$800	\$400	\$0
EMPLOYEE ASSISTANCE	\$511	\$0	\$0	\$0	\$0	\$0
UNIFORM ALLOWANCE	\$8,270	\$8,596	\$6,192	\$12,000	\$9,000	\$14,400
UNIFORM ISSUE	\$31	\$2,261	\$1,669	\$4,000	\$2,500	\$750
MEDICAL EXPENSE	\$383	\$982	\$1,342	\$810	\$1,200	\$200
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$9,200	\$9,200	\$2,310
<b>Total 11040200 - GenPDCommunications:</b>	<b>\$763,266</b>	<b>\$379,885</b>	<b>\$362,677</b>	<b>\$414,022</b>	<b>\$388,437</b>	<b>\$116,773</b>
<b>11050100 - GenFDAdministration</b>						
MEDICAL INSURANCE	\$1,185,833	\$0	\$0	\$0	\$0	\$0
DENTAL INSURANCE	\$59,697	\$0	\$0	\$0	\$0	\$0
LIFE INSURANCE	\$9,877	\$0	\$0	\$0	\$0	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
SOCIAL SECURITY	\$16,990	\$16,957	\$12,026	\$13,000	\$12,300	\$12,835
MEDICARE	\$107,068	\$109,052	\$115,295	\$125,000	\$118,800	\$116,655
IL MUNIC RETIREMENT FUND	\$29,993	\$25,301	\$15,402	\$20,000	\$14,600	\$16,560
FIRE PENSION CONTRIBUTION	\$2,110,682	\$2,201,735	\$2,267,788	\$2,313,144	\$2,313,144	\$2,382,540
TUITION REIMBURSEMENT	\$17,777	\$23,643	\$19,485	\$22,000	\$22,500	\$26,000
WORKERS COMP INSURANCE	\$510,710	\$492,906	\$476,397	\$476,398	\$475,842	\$476,398
EMPLOYEE AWARDS/RECOG	\$1,567	\$1,298	\$1,754	\$1,900	\$1,875	\$2,200
EMPLOYEE ASSISTANCE	\$1,432	\$0	\$0	\$0	\$0	\$0
UNIFORM ALLOWANCE	\$36,907	\$42,502	\$37,430	\$46,300	\$45,900	\$48,000
UNIFORM ISSUE	\$5,895	\$8,804	\$6,663	\$16,000	\$15,581	\$20,000
SAFETY PROGRAM	\$0	\$75	\$188	\$250	\$220	\$250
CLOTHING REPLACEMENT	\$6,232	\$7,822	\$8,775	\$8,200	\$8,190	\$9,200
MEDICAL EXPENSE	\$1,060	\$15,435	\$7,784	\$10,000	\$7,691	\$10,000
RHS ER PORTION IAFF	\$0	\$12,420	\$17,964	\$18,000	\$26,168	\$18,000
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$14,400	\$15,934	\$14,400
<b>Total 11050100 - GenFDAdministration:</b>	<b>\$4,101,720</b>	<b>\$2,957,950</b>	<b>\$2,986,951</b>	<b>\$3,084,592</b>	<b>\$3,078,745</b>	<b>\$3,153,038</b>
<b>11075100 - GenPWAdministration</b>						
MEDICAL INSURANCE	\$350,513	\$0	\$0	\$0	\$0	\$0
DENTAL INSURANCE	\$2,443	\$0	\$0	\$0	\$0	\$0
LIFE INSURANCE	\$1,872	\$0	\$0	\$0	\$0	\$0
SOCIAL SECURITY	\$86,958	\$86,325	\$88,999	\$95,000	\$90,300	\$91,820
MEDICARE	\$20,403	\$20,272	\$20,922	\$24,000	\$21,400	\$21,475
IL MUNIC RETIREMENT FUND	\$151,134	\$125,336	\$105,717	\$130,000	\$96,800	\$118,500
WORKERS COMP INSURANCE	\$236,230	\$227,995	\$220,365	\$220,366	\$220,109	\$220,366
WELLNESS PROGRAM	\$330	\$525	\$210	\$600	\$600	\$600
EMPLOYEE AWARDS	\$471	\$1,044	\$293	\$900	\$650	\$900
EMPLOYEE ASSISTANCE	\$349	\$0	\$0	\$0	\$0	\$0
CLOTHING ALLOWANCE	\$7,120	\$7,109	\$8,353	\$8,440	\$8,440	\$8,440
UNIFORM SERVICE	\$5,651	\$5,942	\$6,422	\$7,500	\$7,500	\$7,500
AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400
COMMUTING BENEFIT	\$40	\$20	\$20	\$160	\$160	\$160
MEDICAL EXPENSE	\$767	\$590	\$643	\$1,650	\$2,350	\$2,265
CDL REIMBURSEMENT	\$377	\$241	\$338	\$315	\$410	\$390
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$7,900	\$5,000	\$5,250
<b>Total 11075100 - GenPWAdministration:</b>	<b>\$867,057</b>	<b>\$477,799</b>	<b>\$454,682</b>	<b>\$499,231</b>	<b>\$456,119</b>	<b>\$480,066</b>
<b>Total 42 - Employee Benefits:</b>	<b>\$11,760,249</b>	<b>\$7,875,086</b>	<b>\$7,964,550</b>	<b>\$8,501,268</b>	<b>\$8,273,337</b>	<b>\$8,489,758</b>
<b>43 - Prof &amp; Tech Services</b>						
<b>11010100 - GenAdministration</b>						
GENERAL LEGAL SERVICE	\$102,270	\$119,917	\$111,168	\$113,094	\$113,094	\$116,493



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
LABOR ATTORNEY	\$0	\$1,403	\$483	\$1,500	\$1,500	\$1,500
AUDIT FEES	\$46,240	\$40,885	\$65,260	\$55,000	\$49,590	\$55,000
FINANCIAL SERVICES	\$16,884	\$22,947	\$429	\$10,000	\$0	\$0
CONSULTING SERVICES	\$0	\$18,480	\$19,500	\$10,000	\$0	\$10,000
PERSONNEL TESTING	\$1,130	\$625	\$666	\$500	\$0	\$500
CODIFICATION SERVICE	\$3,701	\$3,277	\$3,484	\$3,600	\$3,658	\$3,600
<b>Total 11010100 - GenAdministration:</b>	<b>\$170,224</b>	<b>\$207,535</b>	<b>\$200,990</b>	<b>\$193,694</b>	<b>\$167,842</b>	<b>\$187,093</b>
<b>11010200 - GenAdminInfoSys</b>						
CONSULTING SERVICES	\$10,138	\$6,255	\$7,080	\$35,000	\$35,000	\$35,000
PERSONNEL TESTING	\$28	\$0	\$742	\$750	\$1,000	\$750
TEMPORARY EMPLOYMENT	\$112,592	\$108,634	\$118,541	\$86,950	\$79,500	\$83,200
<b>Total 11010200 - GenAdminInfoSys:</b>	<b>\$122,758</b>	<b>\$114,889</b>	<b>\$126,363</b>	<b>\$122,700</b>	<b>\$115,500</b>	<b>\$118,950</b>
<b>11012100 - GenAdminPubInfo</b>						
MISC CONSULTING SERVICES	\$150	\$0	\$681	\$35,500	\$34,500	\$41,200
<b>Total 11012100 - GenAdminPubInfo:</b>	<b>\$150</b>	<b>\$0</b>	<b>\$681</b>	<b>\$35,500</b>	<b>\$34,500</b>	<b>\$41,200</b>
<b>11020100 - GenCDPlanBuild</b>						
LABOR ATTORNEY	\$0	\$0	\$0	\$0	\$500	\$2,000
INSPECTION SERVICES	\$6,477	\$6,920	\$6,876	\$9,500	\$9,500	\$9,500
CONSULTING SERVICES	\$35,658	\$33,572	\$35,293	\$38,000	\$42,000	\$75,000
PERSONNEL TESTING	\$399	\$35	\$1,206	\$150	\$1,500	\$1,500
<b>Total 11020100 - GenCDPlanBuild:</b>	<b>\$42,535</b>	<b>\$40,527</b>	<b>\$43,375</b>	<b>\$47,650</b>	<b>\$53,500</b>	<b>\$88,000</b>
<b>11020200 - GenCDEngineering</b>						
MISC CONSULTING SERVICES	\$1,225	\$0	\$0	\$5,000	\$0	\$5,000
PERSONNEL TESTING	\$711	\$603	\$2,401	\$1,000	\$300	\$1,000
<b>Total 11020200 - GenCDEngineering:</b>	<b>\$1,936</b>	<b>\$603</b>	<b>\$2,401</b>	<b>\$6,000</b>	<b>\$300</b>	<b>\$6,000</b>
<b>11040100 - GenPDAdministration</b>						
GENERAL LEGAL SERVICES	\$629	\$0	\$8,446	\$2,000	\$2,000	\$2,000
POLICE PROSECUTION	\$93,000	\$96,000	\$96,000	\$96,000	\$96,000	\$99,360
LABOR ATTORNEY	\$15,165	\$59,264	\$15,861	\$20,000	\$23,000	\$25,000
CONSULTING SERVICES	\$1,190	\$0	\$0	\$6,200	\$6,200	\$6,200
REDFLEX COLLECTION FEES	\$529,939	\$443,063	\$298,077	\$416,600	\$220,000	\$427,640
PERSONNEL TESTING	\$40,961	\$38,289	\$46,850	\$43,870	\$43,870	\$26,010
DRUG & ALCOHOL TESTING	\$0	\$0	\$0	\$600	\$0	\$600
<b>Total 11040100 - GenPDAdministration:</b>	<b>\$680,883</b>	<b>\$636,616</b>	<b>\$465,233</b>	<b>\$585,270</b>	<b>\$391,070</b>	<b>\$586,810</b>
<b>11040200 - GenPDCommunications</b>						
LABOR ATTORNEY	\$1,380	\$644	\$0	\$10,000	\$1,000	\$10,000
CONSULTING SERVICES	\$0	\$0	\$0	\$2,000	\$2,000	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
PERSONNEL TESTING	\$903	\$1,880	\$6,378	\$8,050	\$8,050	\$0
LAKECOMM SHARE	\$0	\$0	\$0	\$0	\$0	\$961,778
<b>Total 11040200 - GenPDCommunications:</b>	<b>\$2,283</b>	<b>\$2,524</b>	<b>\$6,378</b>	<b>\$20,050</b>	<b>\$11,050</b>	<b>\$971,778</b>
<b>11040300 - GenPDCommunications911</b>						
TRANSLATION SERVICES	\$0	\$0	\$0	\$0	\$0	\$2,000
OTHER PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$10,500
<b>Total 11040300 - GenPDCommunications911:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,500</b>
<b>11050100 - GenFDAdministration</b>						
GENERAL LEGAL SERVICE	\$270	\$0	\$662	\$1,500	\$297	\$1,500
LABOR ATTORNEY	\$0	\$828	\$4,301	\$4,000	\$0	\$4,000
CONSULTING SERVICES	\$4,800	\$0	\$0	\$4,500	\$2,200	\$4,500
AMBULANCE COLLECTION FEE NON	\$18,471	\$24,682	\$18,679	\$22,000	\$33,606	\$35,000
AMBULANCE COLLECTION FEE RES	\$38,202	\$38,383	\$32,784	\$36,000	\$61,174	\$65,000
PERSONNEL TESTING	\$23,440	\$13,041	\$47,119	\$25,000	\$33,250	\$35,000
GEMT COLLECTION FEES	\$0	\$0	\$0	\$0	\$26,250	\$30,000
<b>Total 11050100 - GenFDAdministration:</b>	<b>\$85,182</b>	<b>\$76,934</b>	<b>\$103,544</b>	<b>\$93,000</b>	<b>\$156,777</b>	<b>\$175,000</b>
<b>11075100 - GenPWAdministration</b>						
GENERAL LEGAL SERVICE	\$0	\$0	\$0	\$500	\$500	\$500
LABOR ATTORNEY	\$0	\$0	\$2,001	\$1,000	\$1,000	\$1,000
PERSONNEL TESTING	\$691	\$287	\$946	\$200	\$355	\$200
CDL SCREENING	\$1,088	\$1,288	\$1,340	\$1,400	\$1,400	\$1,400
<b>Total 11075100 - GenPWAdministration:</b>	<b>\$1,779</b>	<b>\$1,575</b>	<b>\$4,287</b>	<b>\$3,100</b>	<b>\$3,255</b>	<b>\$3,100</b>
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$1,107,730</b>	<b>\$1,081,201</b>	<b>\$953,252</b>	<b>\$1,106,964</b>	<b>\$933,794</b>	<b>\$2,190,431</b>
<b>44 - Contractual Services</b>						
<b>11010100 - GenAdministration</b>						
CLOUD & NETWORK SERVICES	\$9,253	\$16,708	\$34,896	\$53,165	\$53,165	\$51,412
NETWORK SERVICES	\$0	\$0	\$0	\$0	\$0	\$4,000
COMPUTER HDWR MAINTENANCE	\$3,137	\$4,087	\$5,490	\$6,350	\$6,350	\$7,150
COMPUTER SOFTWARE MAINT	\$33,703	\$36,972	\$37,475	\$40,370	\$40,370	\$43,115
TELECOM MAINTENANCE	\$867	\$654	\$769	\$1,725	\$1,725	\$1,800
OFFICE MACHINE RENTAL	\$4,858	\$3,204	\$4,087	\$3,500	\$6,000	\$6,000
<b>Total 11010100 - GenAdministration:</b>	<b>\$51,818</b>	<b>\$61,625</b>	<b>\$82,718</b>	<b>\$105,110</b>	<b>\$107,610</b>	<b>\$113,477</b>
<b>11010200 - GenAdminInfoSys</b>						
CLOUD & NETWORK SERVICES	\$5,955	\$7,234	\$10,475	\$18,900	\$22,250	\$19,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
NETWORK SERVICES	\$0	\$0	\$0	\$0	\$0	\$5,350
COMPUTER HDWR MAINTENANCE	\$4,914	\$5,874	\$6,526	\$8,150	\$8,150	\$8,650
COMPUTER SOFTWARE MAINT	\$10,647	\$13,887	\$15,745	\$18,975	\$18,975	\$22,855
TELECOM MAINTENANCE	\$401	\$632	\$593	\$1,045	\$1,045	\$1,250
<b>Total 11010200 - GenAdminInfoSys:</b>	<b>\$21,918</b>	<b>\$27,627</b>	<b>\$33,340</b>	<b>\$47,070</b>	<b>\$50,420</b>	<b>\$57,105</b>
<b>11012100 - GenAdminPubInfo</b>						
CLOUD & NETWORK SERVICES	\$17,790	\$10,285	\$18,250	\$51,100	\$41,100	\$29,944
EQUIPMENT MAINTENANCE	\$0	\$0	\$286	\$300	\$475	\$4,200
<b>Total 11012100 - GenAdminPubInfo:</b>	<b>\$17,790</b>	<b>\$10,285</b>	<b>\$18,537</b>	<b>\$51,400</b>	<b>\$41,575</b>	<b>\$34,144</b>
<b>11020100 - GenCDPlanBuild</b>						
CONTRACT MOWING	\$965	\$3,343	\$1,337	\$2,500	\$1,500	\$4,000
CLOUD & NETWORK SERVICES	\$6,012	\$6,608	\$11,363	\$17,365	\$17,600	\$20,550
NETWORK SERVICES	\$0	\$0	\$0	\$0	\$0	\$3,050
COMPUTER HARDWARE MAINT	\$2,857	\$3,273	\$4,736	\$5,300	\$5,425	\$6,075
COMPUTER SOFTWARE MAINT	\$27,916	\$25,830	\$27,171	\$29,900	\$31,050	\$32,815
TELECOM MAINTENANCE	\$587	\$714	\$591	\$1,125	\$1,125	\$1,200
OFFICE MACHINE RENTAL	\$2,135	\$2,070	\$2,912	\$2,600	\$2,600	\$2,600
<b>Total 11020100 - GenCDPlanBuild:</b>	<b>\$40,471</b>	<b>\$41,839</b>	<b>\$48,109</b>	<b>\$58,790</b>	<b>\$59,300</b>	<b>\$70,290</b>
<b>11020200 - GenCDEngineering</b>						
CLOUD & NETWORK SERVICES	\$4,793	\$5,639	\$13,473	\$16,880	\$18,800	\$18,960
NETWORK SERVICES	\$0	\$0	\$0	\$0	\$0	\$3,050
COMPUTER HARDWARE MAINT	\$2,961	\$3,387	\$4,235	\$5,600	\$5,675	\$6,025
COMPUTER SOFTWARE MAINT	\$13,048	\$12,751	\$13,845	\$15,785	\$16,950	\$22,670
TELECOM MAINTENANCE	\$670	\$612	\$475	\$955	\$955	\$1,000
OFFICE MACHINE RENTAL	\$1,205	\$1,296	\$2,167	\$1,800	\$1,800	\$1,800
<b>Total 11020200 - GenCDEngineering:</b>	<b>\$22,677</b>	<b>\$23,685</b>	<b>\$34,194</b>	<b>\$41,020</b>	<b>\$44,180</b>	<b>\$53,505</b>
<b>11040100 - GenPDAdministration</b>						
NSSD SEWAGE FEE	\$738	\$513	\$519	\$600	\$615	\$620
CUSTODIAL SERVICE	\$14,045	\$15,885	\$22,843	\$25,800	\$25,800	\$26,200
CLOUD & NETWORK SERVICES	\$41,023	\$44,870	\$87,987	\$192,130	\$195,309	\$211,555
NETWORK SERVICES	\$0	\$0	\$0	\$0	\$0	\$35,025
OFFICE EQUIP MAINTENANCE	\$68	\$642	\$710	\$1,000	\$1,000	\$1,000
COMP HARDWARE MAINTENANCE	\$21,609	\$21,687	\$21,504	\$31,600	\$33,747	\$36,500
COMP SOFTWARE MAINTENANCE	\$76,708	\$59,633	\$86,416	\$93,085	\$95,931	\$71,635
TELECOM MAINTENANCE	\$5,428	\$5,632	\$5,624	\$7,005	\$7,005	\$8,250
EQUIPMENT MAINTENANCE	\$15,491	\$8,822	\$16,338	\$18,500	\$18,500	\$18,050
BUILDING MAINTENANCE	\$111,220	\$102,201	\$130,895	\$128,960	\$128,960	\$147,285
OPTICOM MAINTENANCE	\$2,414	\$3,293	\$838	\$3,400	\$3,400	\$3,400
AUTO & TRUCK MAINTENANCE	\$244	\$153	\$527	\$3,770	\$3,770	\$7,270
RADIO MAINTENANCE	\$23,077	\$34,641	\$1,092	\$10,000	\$10,000	\$10,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
FIREARM MAINTENANCE	\$2	\$1,333	\$1,850	\$1,200	\$1,600	\$1,500
VEHICLE ACCESSORIES	\$0	\$1,992	\$4,251	\$8,800	\$500	\$1,300
OFFICE MACHINE RENTAL	\$7,514	\$5,517	\$9,731	\$8,900	\$11,400	\$11,400
BODY CAMERA SERVICE AGRMNT	\$840	\$146,459	\$11,351	\$132,600	\$132,600	\$372,600
IN-SQUAD CAM SERVICE AGRMNT	\$30,264	\$0	\$30,264	\$80,264	\$80,264	\$95,764
DRONE SERVICE AGREEMENT	\$0	\$0	\$0	\$0	\$0	\$60,000
FLOCK CAMERA CONTRACT	\$0	\$0	\$0	\$0	\$0	\$85,800
<b>Total 11040100 - GenPDAdministration:</b>	<b>\$350,686</b>	<b>\$453,272</b>	<b>\$432,740</b>	<b>\$747,614</b>	<b>\$750,401</b>	<b>\$1,205,154</b>
<b>11040200 - GenPDCommunications</b>						
CLOUD & NETWORK SERVICES	\$2,351	\$4,516	\$4,140	\$11,840	\$11,840	\$28,784
NETWORK SERVICES	\$0	\$0	\$0	\$0	\$0	\$7,600
COMP HARDWARE MAINTENANCE	\$985	\$1,019	\$823	\$4,350	\$4,350	\$4,350
COMP SOFTWARE MAINTENANCE	\$6,314	\$6,251	\$6,692	\$8,365	\$8,365	\$18,125
TELECOM MAINTENANCE	\$1,429	\$1,580	\$1,433	\$1,800	\$1,800	\$1,725
EQUIPMENT MAINTENANCE	\$166	\$0	\$0	\$500	\$500	\$500
OFFICE MACHINE RENTAL	\$4,909	\$4,277	\$6,587	\$7,680	\$7,680	\$7,680
<b>Total 11040200 - GenPDCommunications:</b>	<b>\$16,154</b>	<b>\$17,642</b>	<b>\$19,674</b>	<b>\$34,535</b>	<b>\$34,535</b>	<b>\$68,764</b>
<b>11040300 - GenPDCommunications911</b>						
911 CALL TAKING/WORKSTAT MAINT	\$0	\$0	\$0	\$0	\$0	\$39,300
<b>Total 11040300 - GenPDCommunications911:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$39,300</b>
<b>11050100 - GenFDAdministration</b>						
NSSD SEWAGE FEE	\$1,828	\$1,683	\$1,639	\$1,700	\$1,525	\$1,700
CLOUD & NETWORK SERVICES	\$60,520	\$63,872	\$93,680	\$114,808	\$114,808	\$118,987
NETWORK SERVICES	\$0	\$0	\$0	\$0	\$0	\$29,000
OFFICE EQUIP MAINTENANCE	\$0	\$0	\$244	\$800	\$450	\$800
COMP HARDWARE MAINTENANCE	\$6,293	\$7,885	\$8,811	\$14,025	\$14,025	\$15,550
COMP SOFTWARE MAINTENANCE	\$12,252	\$13,147	\$13,796	\$15,405	\$15,405	\$12,835
TELECOM MAINTENANCE	\$3,830	\$3,708	\$3,719	\$4,725	\$4,725	\$4,650
EQUIPMENT MAINTENANCE	\$24,035	\$26,498	\$24,445	\$40,300	\$38,500	\$41,800
BUILDING MAINTENANCE	\$17,603	\$17,326	\$14,944	\$22,500	\$18,500	\$22,500
OPTICOM MAINTENANCE	\$2,414	\$3,293	\$838	\$3,400	\$2,800	\$3,400
AUTO & TRUCK MAINTENANCE	\$60,248	\$67,250	\$67,119	\$72,500	\$68,500	\$74,500
RADIO MAINTENANCE	\$589	\$3,987	\$3,753	\$8,250	\$2,500	\$8,250
LANDSCAPE MAINTENANCE	\$3,500	\$6,950	\$7,400	\$9,000	\$8,900	\$9,000
EMERGENCY SIREN MAINT	\$12,017	\$0	\$8,606	\$12,000	\$2,000	\$12,000
OFFICE MACHINE RENTAL	\$82	\$108	\$212	\$200	\$200	\$200
<b>Total 11050100 - GenFDAdministration:</b>	<b>\$205,211</b>	<b>\$215,707</b>	<b>\$249,205</b>	<b>\$319,613</b>	<b>\$292,838</b>	<b>\$355,172</b>





Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
<b>11050500 - GenFDForeignFire</b>						
EQUIPMENT MAINTENANCE	\$65,314	\$21,101	\$118,293	\$100,000	\$100,000	\$100,000
<b>Total 11050500 - GenFDForeignFire:</b>	<b>\$65,314</b>	<b>\$21,101</b>	<b>\$118,293</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>11075100 - GenPWAdministration</b>						
WASTE REMOVAL	\$4,647	\$6,000	\$6,000	\$6,000	\$6,000	\$8,000
NSSD SEWAGE FEE	\$403	\$240	\$252	\$300	\$300	\$300
CUSTODIAL SERVICES	\$4,460	\$4,669	\$5,160	\$6,000	\$6,000	\$6,000
TREE REMOVAL	\$14,942	\$79,886	\$125,000	\$125,000	\$125,000	\$125,000
TREE PROGRAM	\$22,521	\$59,899	\$59,645	\$60,000	\$60,000	\$60,000
CONTRACT MOWING	\$132,840	\$136,826	\$141,386	\$142,000	\$142,000	\$147,000
CLOUD & NETWORK SERVICES	\$6,497	\$6,691	\$15,569	\$20,525	\$23,532	\$20,781
NETWORK SERVICES	\$0	\$0	\$0	\$0	\$0	\$7,225
COMPUTER HARDWARE MAINT	\$2,433	\$2,916	\$4,341	\$5,700	\$5,468	\$6,700
COMPUTER SOFTWARE MAINT	\$20,881	\$20,994	\$22,565	\$26,685	\$28,187	\$53,330
TELECOM MAINTENANCE	\$1,204	\$1,180	\$1,540	\$2,325	\$2,255	\$2,360
EQUIPMENT MAINTENANCE	\$3,422	\$4,629	\$5,512	\$6,000	\$6,000	\$6,000
BUILDING MAINTENANCE	\$17,969	\$16,541	\$30,337	\$35,000	\$25,000	\$34,400
STREET SURFACING-MAINT	\$18,842	\$16,698	\$14,759	\$20,000	\$20,000	\$22,000
SIDEWALK MAINTENANCE	\$14,752	\$15,547	\$13,901	\$16,000	\$16,000	\$18,000
LANDSCAPE MAINTENANCE	\$2,318	\$18,471	\$26,551	\$11,000	\$11,000	\$13,000
STREET SWEEPING MAINT	\$52,419	\$71,228	\$84,157	\$90,000	\$70,000	\$90,000
STREET LIGHTS MAINTENANCE	\$34,917	\$34,579	\$29,414	\$30,000	\$30,000	\$30,000
PUMPING MAINTENANCE	\$2,885	\$10,367	\$6,024	\$20,000	\$20,000	\$20,000
STORM SEWER MAINTENANCE	\$4,277	\$6,194	\$6,220	\$6,500	\$6,500	\$6,500
PEDESTRIAN PATH MAINT	\$789	\$950	\$945	\$1,000	\$1,000	\$1,000
TREE MAINTENANCE	\$2,803	\$3,470	\$3,381	\$3,500	\$3,500	\$3,500
EQUIPMENT RENTAL	\$1,670	\$2,958	\$3,855	\$4,000	\$4,000	\$4,000
OFFICE MACHINE RENTAL	\$161	\$200	\$284	\$310	\$400	\$435
<b>Total 11075100 - GenPWAdministration:</b>	<b>\$368,053</b>	<b>\$521,132</b>	<b>\$606,798</b>	<b>\$637,845</b>	<b>\$612,142</b>	<b>\$685,531</b>
<b>11075300 - GenBldMaint</b>						
NSSD SEWAGE FEE	\$258	\$187	\$176	\$200	\$200	\$240
CUSTODIAL SERVICE	\$20,830	\$21,838	\$24,552	\$25,750	\$25,750	\$25,750
BUILDING MAINTENANCE	\$22,372	\$10,310	\$15,389	\$25,000	\$25,000	\$25,000
LANDSCAPE MAINTENANCE	\$9,336	\$6,007	\$9,537	\$10,000	\$10,000	\$15,000
<b>Total 11075300 - GenBldMaint:</b>	<b>\$52,796</b>	<b>\$38,341</b>	<b>\$49,653</b>	<b>\$60,950</b>	<b>\$60,950</b>	<b>\$65,990</b>
<b>Total 44 - Contractual Services:</b>	<b>\$1,212,887</b>	<b>\$1,432,257</b>	<b>\$1,693,260</b>	<b>\$2,203,947</b>	<b>\$2,153,951</b>	<b>\$2,848,432</b>
<b>45 - Other Cont. Services</b>						
<b>11010100 - GenAdministration</b>						
PRINTING & PUBLISHING	\$2,229	\$1,204	\$1,742	\$2,000	\$2,000	\$2,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
MISC SERVICES	\$735	\$663	\$595	\$8,500	\$1,000	\$500
RECORDING FEES	\$540	\$540	\$540	\$550	\$550	\$550
BANK FEES	\$35,073	\$42,939	\$61,923	\$50,000	\$100,000	\$50,000
LIABILITY INSURANCE	\$18,180	\$17,546	\$16,962	\$16,962	\$16,962	\$16,962
OFFICIAL BONDS	\$1,600	\$100	\$4,170	\$1,600	\$1,600	\$1,600
TELEPHONE SERVICE	\$3,057	\$2,128	\$1,922	\$2,250	\$2,250	\$2,250
MOBILE PHONE	\$2,676	\$2,578	\$2,364	\$2,500	\$2,500	\$4,000
PUBLIC RELATIONS	\$117	\$233	\$0	\$750	\$750	\$750
TRAINING & SCHOOLS	\$200	\$4,867	\$4,162	\$6,000	\$6,000	\$7,000
MEETING AND CONVENTION	\$1,883	\$2,262	\$3,228	\$4,000	\$4,000	\$4,000
DUES & SUBSCRIPTIONS	\$8,112	\$9,527	\$10,065	\$7,559	\$7,559	\$7,900
CAR EXPENSE/MILEAGE REIMB	\$0	\$402	\$606	\$0	\$1,500	\$1,500
INFO SYSTEMS TRAINING	\$727	\$634	\$702	\$300	\$300	\$400
<b>Total 11010100 - GenAdministration:</b>	<b>\$75,129</b>	<b>\$85,622</b>	<b>\$108,981</b>	<b>\$102,971</b>	<b>\$146,971</b>	<b>\$99,412</b>
<b>11010200 - GenAdminInfoSys</b>						
LIABILITY INSURANCE	\$1,280	\$1,235	\$1,195	\$1,195	\$1,194	\$1,195
MOBILE PHONE	\$3,662	\$4,086	\$3,823	\$4,300	\$4,000	\$4,000
MOBILE DATA SERVICE	\$607	\$682	\$557	\$700	\$700	\$1,000
MEETING AND CONVENTION	\$0	\$0	\$876	\$1,500	\$1,500	\$1,500
DUES & SUBSCRIPTIONS	\$156	\$456	\$456	\$600	\$600	\$700
CAR EXPENSE/MILEAGE REIMB	\$0	\$0	\$0	\$50	\$50	\$50
INFO SYSTEMS TRAINING	\$2,452	\$2,134	\$2,197	\$4,750	\$4,750	\$4,850
<b>Total 11010200 - GenAdminInfoSys:</b>	<b>\$8,157</b>	<b>\$8,595</b>	<b>\$9,103</b>	<b>\$13,095</b>	<b>\$12,794</b>	<b>\$13,295</b>
<b>11012100 - GenAdminPubInfo</b>						
MISC SERVICES	\$7,176	\$8,388	\$7,305	\$10,640	\$8,000	\$9,000
SERVICE CHARGE	\$1,130	\$1,130	\$1,158	\$5,000	\$756	\$1,000
PUBLIC RELATIONS	\$37,520	\$47,077	\$55,191	\$55,025	\$63,025	\$60,625
<b>Total 11012100 - GenAdminPubInfo:</b>	<b>\$45,827</b>	<b>\$56,595</b>	<b>\$63,655</b>	<b>\$70,665</b>	<b>\$71,781</b>	<b>\$70,625</b>
<b>11016000 - GenAdminContObligation</b>						
PROPERTY TAXES	\$19,247	\$10,634	\$5,070	\$10,000	\$6,000	\$6,000
MARKETING EXPENSE	\$50,425	\$43,649	\$56,108	\$75,000	\$75,000	\$100,000
<b>Total 11016000 - GenAdminContObligation:</b>	<b>\$69,673</b>	<b>\$54,283</b>	<b>\$61,178</b>	<b>\$85,000</b>	<b>\$81,000</b>	<b>\$106,000</b>
<b>11020100 - GenCDPlanBuild</b>						
PRINTING & PUBLISHING	\$1,567	\$1,791	\$2,515	\$2,000	\$1,500	\$2,000
MISC SERVICES	\$156	\$56	\$0	\$200	\$200	\$200
SERVICE CHARGE	\$565	\$565	\$565	\$565	\$565	\$565
LIABILITY INSURANCE	\$5,670	\$5,473	\$5,291	\$5,292	\$5,286	\$5,292
AUTO INSURANCE	\$2,380	\$2,297	\$2,223	\$2,223	\$2,220	\$2,223
TELEPHONE SERVICE	\$2,217	\$1,521	\$1,363	\$1,600	\$1,800	\$1,800



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
MOBILE PHONE	\$3,075	\$3,346	\$3,253	\$3,500	\$3,600	\$4,000
TRAINING & SCHOOLS	\$1,963	\$1,662	\$510	\$2,500	\$2,300	\$2,500
MEETING & CONVENTION	\$647	\$1,271	\$2,163	\$2,500	\$2,500	\$2,500
DUES & SUBSCRIPTIONS	\$1,319	\$1,030	\$2,040	\$1,400	\$1,200	\$1,400
CAR EXPENSE/MILEAGE REIMB	\$40	\$140	\$84	\$200	\$400	\$400
INFO SYS TRAINING	\$0	\$488	\$471	\$600	\$600	\$650
<b>Total 11020100 - GenCDPlanBuild:</b>	<b>\$19,598</b>	<b>\$19,641</b>	<b>\$20,479</b>	<b>\$22,580</b>	<b>\$22,171</b>	<b>\$23,530</b>
<b>11020200 - GenCDEngineering</b>						
PRINTING & PUBLISHING	\$29	\$81	\$120	\$150	\$150	\$150
MISC SERVICES	\$156	\$56	\$0	\$200	\$0	\$0
REIMBURSED CHARGES	\$1,072	\$296	\$336	\$500	\$500	\$500
LIABILITY INSURANCE	\$5,670	\$5,473	\$5,291	\$5,292	\$5,286	\$5,292
AUTO INSURANCE	\$2,380	\$2,297	\$2,223	\$2,223	\$2,220	\$2,223
INSURANCE DEDUCTIBLES	\$0	\$0	\$0	\$0	\$5,000	\$0
TELEPHONE SERVICE	\$2,217	\$1,521	\$1,363	\$1,800	\$1,800	\$1,800
MOBILE PHONE	\$3,533	\$4,267	\$2,602	\$2,200	\$3,900	\$4,500
MOBILE DATA SERVICE	\$820	\$2,114	\$1,821	\$2,200	\$2,000	\$2,200
TRAINING & SCHOOLS	\$2,648	\$4,209	\$4,607	\$7,500	\$3,200	\$7,500
MEETING & CONVENTION	\$0	\$2,446	\$2,168	\$1,500	\$1,500	\$5,500
DUES & SUBSCRIPTIONS	\$8,355	\$8,237	\$7,412	\$10,000	\$9,000	\$10,000
CAR EXPENSE/MILEAGE REIMB	\$438	\$353	\$1,567	\$500	\$1,450	\$1,500
INFO SYS TRAINING	\$855	\$445	\$124	\$675	\$0	\$0
<b>Total 11020200 - GenCDEngineering:</b>	<b>\$28,174</b>	<b>\$31,795</b>	<b>\$29,634</b>	<b>\$34,740</b>	<b>\$36,006</b>	<b>\$41,165</b>
<b>11040100 - GenPDAdministration</b>						
NIPAS	\$10,063	\$13,949	\$8,131	\$30,585	\$30,585	\$39,710
CRIME PREVENTION	\$473	\$9,135	\$13,022	\$13,415	\$13,415	\$13,265
CRIME LAB	\$47,126	\$47,126	\$47,831	\$55,000	\$47,931	\$55,000
CRIME STOPPERS	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
MAJOR INVEST TASK FORCE	\$7,813	\$6,033	\$3,976	\$10,500	\$7,500	\$10,600
SERVICE CHARGE	\$26,765	\$21,570	\$28,185	\$31,075	\$29,000	\$30,925
PUBLIC EDUCATION/DARE	\$2,238	\$14,934	\$14,774	\$15,400	\$15,000	\$15,500
K9 TRAINING FEES	\$2,200	\$36,155	\$9,365	\$15,400	\$13,000	\$12,800
HEARING OFFICER	\$9,394	\$5,163	\$4,559	\$12,000	\$8,000	\$12,000
LIABILITY INSURANCE	\$138,350	\$133,527	\$129,053	\$129,053	\$128,903	\$129,053
AUTO INSURANCE	\$22,380	\$21,600	\$20,876	\$20,876	\$20,852	\$20,876
PROPERTY INSURANCE	\$8,680	\$8,377	\$8,099	\$8,100	\$8,091	\$8,100
INSURANCE DEDUCTIBLES	\$14,197	\$42,366	\$2,300	\$4,000	\$4,000	\$4,000
TELEPHONE SERVICE	\$13,674	\$11,284	\$10,092	\$16,000	\$12,000	\$16,000
MOBILE PHONE	\$15,669	\$15,770	\$14,941	\$21,700	\$16,000	\$46,140
LEASED PHONE LINES	\$1,591	\$890	-\$5	\$2,200	\$0	\$2,200
MOBILE DATA SERVICE	\$17,932	\$19,190	\$17,279	\$20,760	\$19,000	\$21,720
TRAINING & SCHOOLS	\$81,303	\$134,916	\$161,415	\$133,500	\$133,500	\$200,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
MEETING & CONVENTION	\$185	\$6,730	\$8,325	\$14,615	\$14,000	\$21,225
DUES & SUBSCRIPTIONS	\$2,441	\$2,741	\$3,513	\$5,415	\$11,000	\$8,490
CAR EXPENSE/MILEAGE REIMB	\$0	\$167	\$82	\$150	\$150	\$150
INFO SYS TRAINING	\$2,464	\$2,213	\$3,002	\$3,100	\$3,100	\$3,925
ACADEMY TRAINING	\$0	\$0	\$0	\$66,500	\$66,500	\$70,000
<b>Total 11040100 - GenPDAdministration:</b>	<b>\$424,938</b>	<b>\$553,836</b>	<b>\$509,814</b>	<b>\$630,344</b>	<b>\$602,526</b>	<b>\$742,679</b>
<b>11040200 - GenPDCommunications</b>						
SERVICE CHARGE	\$565	\$3,715	\$3,715	\$4,425	\$4,425	\$4,475
LIABILITY INSURANCE	\$10,510	\$10,144	\$9,805	\$9,805	\$9,805	\$9,805
MOBILE PHONES	\$1,897	\$1,771	\$1,499	\$2,460	\$1,700	\$2,460
TRAINING & SCHOOLS	\$3,846	\$6,818	\$8,103	\$19,456	\$10,000	\$17,614
MEETING & CONVENTION	\$0	\$0	\$0	\$3,100	\$2,500	\$3,100
DUES & SUBSCRIPTIONS	\$2,029	\$1,776	\$1,812	\$2,625	\$2,625	\$2,515
CAR EXPENSE/MILEAGE REIMB	\$0	\$233	\$0	\$500	\$687	\$500
INFO SYS TRAINING	\$0	\$685	\$664	\$1,025	\$1,025	\$800
<b>Total 11040200 - GenPDCommunications:</b>	<b>\$18,846</b>	<b>\$25,143</b>	<b>\$25,598</b>	<b>\$43,396</b>	<b>\$32,767</b>	<b>\$41,269</b>
<b>11040300 - GenPDCommunications911</b>						
EMERGENCY BACKUP (UPS/GENERAT)	\$0	\$0	\$0	\$0	\$0	\$13,700
TELEPHONE SERVICE/9-1-1 TRUNKS	\$0	\$0	\$0	\$0	\$0	\$5,000
MICROWAVE/BROADBAND-NOT ESINET	\$0	\$0	\$0	\$0	\$0	\$104,000
RADIO SYSTEM MAINT	\$0	\$0	\$0	\$0	\$0	\$192,480
CAD SYS HARDWARE MAINT	\$0	\$0	\$0	\$0	\$0	\$20,700
CAD SYS SOFTWARE MAINT	\$0	\$0	\$0	\$0	\$0	\$40,560
CAD SYS MDC MAINT	\$0	\$0	\$0	\$0	\$0	\$10,000
GIS/MAPPING MAINT	\$0	\$0	\$0	\$0	\$0	\$2,850
OTHER SOFTWARE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$17,550
VOICE/DATA LOG REC MAINT	\$0	\$0	\$0	\$0	\$0	\$14,000
EMD MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$54,500
OTHER EQUIP MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$15,520
<b>Total 11040300 - GenPDCommunications911:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$490,860</b>
<b>11050100 - GenFDAdministration</b>						
MISC SERVICES	\$0	\$853	\$0	\$3,500	\$1,500	\$3,500
SERVICE CHARGE	\$10,270	\$11,820	\$11,152	\$15,700	\$15,700	\$17,200
LIABILITY INSURANCE	\$23,380	\$22,565	\$21,813	\$21,814	\$21,789	\$21,814
AUTO INSURANCE	\$25,850	\$24,949	\$24,113	\$24,114	\$24,086	\$24,114
PROPERTY INSURANCE	\$8,680	\$8,377	\$8,099	\$8,100	\$8,091	\$8,100
INSURANCE DEDUCTIBLE	\$23,901	\$5,317	\$15,357	\$5,000	\$0	\$5,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
DAMAGE TO VILLAGE PROPERTY	\$0	\$0	\$9,958	\$0	\$0	\$0
PAGER RENTAL	\$1,452	\$0	\$1,452	\$1,700	\$1,452	\$1,700
TELEPHONE SERVICE	\$11,048	\$8,477	\$7,726	\$12,000	\$10,534	\$12,000
MOBILE PHONE	\$4,947	\$5,294	\$5,005	\$6,500	\$5,966	\$6,500
MOBILE DATA SERVICE	\$6,209	\$6,382	\$5,979	\$7,500	\$7,203	\$7,500
TRAINING & SCHOOLS	\$25,610	\$54,357	\$53,419	\$39,000	\$37,373	\$44,000
MEETING & CONVENTION	\$592	\$599	\$1,068	\$5,000	\$3,200	\$5,000
DUES & SUBSCRIPTIONS	\$9,772	\$10,300	\$11,025	\$13,050	\$13,000	\$13,100
CAR EXPENSE/MILEAGE REIMB	\$0	\$500	\$562	\$0	\$0	\$0
INFO SYS TRAINING	\$0	\$1,610	\$1,584	\$1,925	\$1,925	\$2,200
ACADEMY TRAINING	\$0	\$0	\$0	\$25,000	\$5,485	\$25,000
<b>Total 11050100 - GenFDAdministration:</b>	<b>\$151,713</b>	<b>\$161,401</b>	<b>\$178,311</b>	<b>\$189,903</b>	<b>\$157,303</b>	<b>\$196,728</b>
<b>11075100 - GenPWAdministration</b>						
MOSQUITO CONTROL	\$83,000	\$83,000	\$83,000	\$83,000	\$83,000	\$83,000
PRINTING & PUBLISHING	\$200	\$228	\$255	\$275	\$350	\$275
SERVICE CHARGE	\$2,661	\$2,805	\$2,953	\$3,200	\$2,700	\$3,200
STREET SIGNALS	\$36,042	\$48,188	\$43,990	\$52,000	\$52,000	\$52,000
EMERALD ASH BORER PROGRAM	\$25,721	\$30,066	\$27,303	\$29,000	\$29,000	\$29,000
LIABILITY INSURANCE	\$14,800	\$14,284	\$13,806	\$13,807	\$13,791	\$13,807
AUTO INSURANCE	\$30,140	\$29,089	\$28,115	\$28,115	\$28,082	\$28,115
PROPERTY INSURANCE	\$12,150	\$11,727	\$11,334	\$11,334	\$11,321	\$11,334
INSURANCE DEDUCTIBLES	\$3,236	\$47,648	\$17,070	\$10,000	\$10,000	\$10,000
DAMAGE TO VILLAGE PROPERTY	\$25,736	\$70,326	\$69,638	\$50,000	\$50,000	\$50,000
TELEPHONE SERVICE	\$3,111	\$3,074	\$2,769	\$3,000	\$3,000	\$3,000
MOBILE PHONE	\$5,032	\$6,539	\$5,120	\$7,700	\$7,700	\$7,700
MOBILE DATA SERVICE	\$6,486	\$7,385	\$8,449	\$9,000	\$9,000	\$9,300
TRAINING & SCHOOLS	\$6,082	\$4,576	\$5,916	\$7,000	\$7,000	\$7,900
MEETING & CONVENTION	\$1,610	\$1,443	\$1,853	\$2,200	\$2,200	\$2,650
DUES & SUBSCRIPTIONS	\$2,041	\$1,534	\$1,917	\$2,010	\$2,010	\$2,500
CAR EXPENSE/MILEAGE REIMB	\$297	\$343	\$25	\$500	\$500	\$500
INFO SYS TRAINING	\$0	\$374	\$428	\$650	\$650	\$750
<b>Total 11075100 - GenPWAdministration:</b>	<b>\$258,345</b>	<b>\$362,630</b>	<b>\$323,940</b>	<b>\$312,791</b>	<b>\$312,304</b>	<b>\$315,031</b>
<b>11075300 - GenBldMaint</b>						
MISC SERVICES	\$6,488	\$9,593	\$6,353	\$10,000	\$10,000	\$7,500
PROPERTY INSURANCE	\$6,850	\$6,612	\$6,390	\$6,391	\$6,384	\$6,391
<b>Total 11075300 - GenBldMaint:</b>	<b>\$13,338</b>	<b>\$16,205</b>	<b>\$12,744</b>	<b>\$16,391</b>	<b>\$16,384</b>	<b>\$13,891</b>
<b>Total 45 - Other Cont. Services:</b>	<b>\$1,113,737</b>	<b>\$1,375,746</b>	<b>\$1,343,436</b>	<b>\$1,521,876</b>	<b>\$1,492,006</b>	<b>\$2,154,485</b>
<b>46 - Supplies</b>						
<b>11010100 - GenAdministration</b>						
OFFICE SUPPLIES	\$6,197	\$9,791	\$6,572	\$5,500	\$7,000	\$7,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
COPIER/FAX SUPPLIES	\$302	\$229	\$840	\$400	\$900	\$900
COMPUTER SUPPLIES	\$470	\$20	\$0	\$0	\$0	\$0
PRINTING & PUBLISHING	\$1,277	\$0	\$206	\$2,000	\$2,000	\$2,000
POSTAGE	\$3,221	\$1,383	\$1,441	\$2,500	\$2,500	\$2,500
TELECOM EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$200
OFFICE FURNITURE	\$1,997	\$215	\$0	\$1,500	\$1,500	\$5,000
COMPUTER HARDWARE	\$2,497	\$5,612	\$8,106	\$9,525	\$9,100	\$11,225
COMPUTER SOFTWARE	\$0	\$622	\$0	\$1,150	\$350	\$1,150
<b>Total 11010100 - GenAdministration:</b>	<b>\$15,960</b>	<b>\$17,872</b>	<b>\$17,164</b>	<b>\$22,575</b>	<b>\$23,350</b>	<b>\$29,975</b>
<b>11010200 - GenAdminInfoSys</b>						
OFFICE SUPPLIES	\$21	\$50	\$39	\$0	\$150	\$200
COMPUTER SUPPLIES	\$535	\$405	\$432	\$450	\$450	\$500
SMALL TOOLS	\$729	\$754	\$889	\$1,250	\$1,250	\$1,250
OFFICE FURNITURE	\$635	\$196	\$451	\$6,500	\$9,500	\$6,500
COMPUTER HARDWARE	\$4,354	\$4,607	\$5,453	\$5,300	\$5,300	\$11,800
COMPUTER SOFTWARE	\$0	\$0	\$0	\$3,350	\$350	\$1,600
<b>Total 11010200 - GenAdminInfoSys:</b>	<b>\$6,273</b>	<b>\$6,012</b>	<b>\$7,265</b>	<b>\$16,850</b>	<b>\$17,000</b>	<b>\$21,850</b>
<b>11012100 - GenAdminPubInfo</b>						
SPECIALTY SUPPLIES	\$0	\$0	\$0	\$50	\$0	\$50
COMMUNICATIONS EQUIPMENT	\$3,024	\$2,596	\$2,688	\$1,800	\$1,800	\$3,700
<b>Total 11012100 - GenAdminPubInfo:</b>	<b>\$3,024</b>	<b>\$2,596</b>	<b>\$2,688</b>	<b>\$1,850</b>	<b>\$1,800</b>	<b>\$3,750</b>
<b>11020100 - GenCDPlanBuild</b>						
OFFICE SUPPLIES	\$961	\$1,824	\$1,734	\$2,400	\$2,400	\$2,600
COPIER/FAX SUPPLIES	\$0	\$0	\$0	\$200	\$200	\$200
COMPUTER SUPPLIES	\$257	\$214	\$227	\$300	\$300	\$300
PRINTED FORMS	\$0	\$0	\$351	\$600	\$500	\$500
POSTAGE	\$364	\$440	\$282	\$500	\$300	\$500
REFERENCE MATERIALS	\$1,447	\$155	\$1,169	\$2,000	\$2,000	\$2,000
FIELD SUPPLIES	\$115	\$587	\$205	\$250	\$250	\$250
SAFETY SUPPLIES	\$16	\$0	\$0	\$150	\$150	\$150
KITCHEN SUPPLIES	\$0	\$0	\$7	\$0	\$0	\$0
FUEL	\$20	\$0	\$0	\$0	\$0	\$0
TELECOM EQUIPMENT	\$0	\$0	\$57	\$0	\$0	\$0
OFFICE FURNITURE	\$2,824	\$558	\$0	\$500	\$500	\$500
COMPUTER HARDWARE	\$3,314	\$2,654	\$6,442	\$7,575	\$7,575	\$7,925
COMPUTER SOFTWARE	\$0	\$0	\$0	\$1,100	\$1,100	\$1,200
OFFICE EQUIPMENT	\$5,998	\$112	\$0	\$250	\$250	\$250
<b>Total 11020100 - GenCDPlanBuild:</b>	<b>\$15,315</b>	<b>\$6,544</b>	<b>\$10,473</b>	<b>\$15,825</b>	<b>\$15,525</b>	<b>\$16,375</b>
<b>11020200 - GenCDEngineering</b>						
OFFICE SUPPLIES	\$687	\$1,285	\$1,145	\$1,800	\$1,500	\$1,800



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
COPIER/FAX SUPPLIES	\$0	\$0	\$840	\$500	\$1,350	\$500
COMPUTER SUPPLIES	\$309	\$219	\$227	\$200	\$52	\$200
PRINTING & PUBLISHING	\$0	\$0	\$0	\$100	\$0	\$100
POSTAGE	\$315	\$407	\$376	\$800	\$700	\$800
FIELD SUPPLIES	\$1,141	\$3,787	\$1,025	\$1,500	\$1,500	\$1,500
SAFETY SUPPLIES	\$68	\$15	\$0	\$250	\$250	\$250
TELECOM EQUIPMENT	\$0	\$0	\$0	\$150	\$150	\$0
OFFICE FURNITURE	\$0	\$286	\$0	\$500	\$500	\$500
COMPUTER HARDWARE	\$4,249	\$5,725	\$6,995	\$7,600	\$7,600	\$8,600
COMPUTER SOFTWARE	\$0	\$2,083	\$0	\$1,100	\$1,100	\$1,300
OFFICE EQUIPMENT	\$6,026	\$100	\$0	\$250	\$0	\$0
MACHINERY & EQUIPMENT	\$0	\$98	\$0	\$0	\$0	\$0
<b>Total 11020200 - GenCDEngineering:</b>	<b>\$12,796</b>	<b>\$14,004</b>	<b>\$10,609</b>	<b>\$14,750</b>	<b>\$14,702</b>	<b>\$15,550</b>
<b>11040100 - GenPDAdministration</b>						
OFFICE SUPPLIES	\$4,316	\$5,810	\$6,998	\$7,200	\$7,200	\$7,200
COPIER/FAX SUPPLIES	\$418	\$835	\$1,389	\$1,000	\$1,000	\$1,000
COMPUTER SUPPLIES	\$724	\$2,891	\$1,289	\$4,500	\$1,500	\$2,500
PRINTED FORMS	\$7,311	\$5,051	\$11,736	\$9,000	\$10,000	\$9,000
POSTAGE	\$940	\$1,197	\$1,176	\$2,500	\$1,300	\$2,000
MISC OTHER SUPPLIES	\$1,367	\$382	\$2,849	\$3,000	\$4,000	\$5,000
HOUSEKEEPING SUPPLIES	\$5,479	\$7,327	\$13,088	\$10,000	\$12,000	\$14,000
SAFETY SUPPLIES	\$4,334	\$1,349	\$9,611	\$9,600	\$7,000	\$16,600
FIREARMS AMMUNITION	\$11,155	\$18,032	\$19,875	\$19,900	\$19,900	\$19,900
PRISONER SUPPLIES	\$441	\$897	\$1,200	\$1,300	\$1,400	\$1,500
EVIDENCE SUPPLIES	\$6,839	\$7,765	\$6,893	\$7,000	\$7,000	\$7,000
ANIMAL CONTROL-MISC	\$1,129	\$2,088	\$3,046	\$3,000	\$2,000	\$3,000
MICROFILMING	\$2,245	\$1,631	\$5,164	\$6,800	\$6,800	\$8,200
FIREARM ACCESSORIES	\$1,166	\$785	\$1,447	\$1,500	\$1,500	\$1,500
K9 UNIT SUPPLIES	\$3,298	\$14,283	\$7,781	\$11,900	\$11,300	\$14,550
NATURAL GAS	\$3,760	\$3,386	\$3,202	\$4,000	\$3,500	\$4,000
FUEL	\$4,262	\$1,254	\$0	\$4,000	\$0	\$0
TELECOM EQUIPMENT	\$91	\$350	\$267	\$700	\$700	\$1,100
OFFICE FURNITURE	\$260	\$3,997	\$21,184	\$47,450	\$42,500	\$10,700
COMPUTER HARDWARE	\$14,197	\$21,645	\$45,291	\$82,450	\$85,233	\$148,550
COMPUTER SOFTWARE	\$0	\$820	\$0	\$3,650	\$3,650	\$3,500
MACHINERY & EQUIPMENT	\$3,895	\$46,292	\$124,658	\$41,950	\$110,000	\$59,250
BUILDING IMPROVEMENT	\$17,630	\$33,205	\$31,525	\$16,500	\$16,500	\$15,500
FIREARMS	\$0	\$0	\$0	\$2,400	\$2,400	\$9,400
K9 UNIT	\$0	\$398	\$2,450	\$10,000	\$0	\$11,200
DUI EQUIPMENT	\$1,593	\$1,081	\$166	\$2,200	\$1,200	\$1,200
<b>Total 11040100 - GenPDAdministration:</b>	<b>\$96,848</b>	<b>\$182,752</b>	<b>\$322,283</b>	<b>\$313,500</b>	<b>\$359,583</b>	<b>\$377,350</b>



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
<b>11040200 - GenPDCommunications</b>						
OFFICE SUPPLIES	\$367	\$794	\$508	\$1,500	\$800	\$1,500
COMPUTER SUPPLIES	\$1,786	\$2,396	\$896	\$3,500	\$3,500	\$3,500
OFFICE FURNITURE	\$1,571	\$2,184	\$2,343	\$2,390	\$2,390	\$2,390
COMPUTER HARDWARE	\$1,536	\$4,001	\$2,099	\$5,200	\$5,200	\$2,000
COMPUTER SOFTWARE	\$0	\$74	\$0	\$2,150	\$2,150	\$2,000
BUILDING IMPROVEMENT	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
<b>Total 11040200 - GenPDCommunications:</b>	<b>\$5,260</b>	<b>\$9,450</b>	<b>\$5,847</b>	<b>\$15,740</b>	<b>\$15,040</b>	<b>\$12,390</b>
<b>11040300 - GenPDCommunications911</b>						
OTHER FACILITY COSTS	\$0	\$0	\$0	\$0	\$0	\$6,000
<b>Total 11040300 - GenPDCommunications911:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,000</b>
<b>11050100 - GenFDAdministration</b>						
OFFICE SUPPLIES	\$2,264	\$574	\$929	\$3,000	\$2,458	\$3,000
COPIER/FAX SUPPLIES	\$239	\$0	\$0	\$250	\$125	\$250
COMPUTER SUPPLIES	\$896	\$283	\$331	\$0	\$600	\$1,250
PRINTED FORMS	\$587	\$26	\$0	\$200	\$500	\$1,200
POSTAGE	\$302	\$380	\$329	\$600	\$286	\$600
CHEMICALS	\$2,982	\$3,246	\$3,168	\$3,250	\$3,250	\$3,250
REFERENCE MATERIAL	\$507	\$502	\$2,001	\$5,200	\$5,000	\$6,200
SMALL TOOLS	\$1,969	\$2,084	\$2,448	\$4,100	\$3,850	\$4,100
HOUSEKEEPING SUPPLIES	\$7,396	\$8,807	\$9,758	\$10,500	\$10,399	\$11,000
SAFETY SUPPLIES	\$1,491	\$1,950	\$2,176	\$2,250	\$2,000	\$3,450
MEDICAL SUPPLIES	\$32,815	\$30,360	\$32,976	\$35,000	\$34,756	\$36,500
COMMUNICATION SUPPLIES	\$172	\$384	\$181	\$300	\$271	\$300
MAINTENANCE SUPPLIES	\$3,944	\$3,519	\$6,841	\$10,350	\$8,850	\$11,600
AUTO & TRUCK MAINT SUPPLY	\$28,665	\$36,950	\$36,757	\$42,000	\$41,900	\$44,000
PUBLIC ED SUPPLIES	\$4,182	\$0	\$421	\$4,500	\$4,400	\$4,500
KITCHEN SUPPLIES	\$0	\$0	\$0	\$500	\$500	\$500
NATURAL GAS	\$1,856	\$1,860	\$1,284	\$2,500	\$2,452	\$2,500
MISC OTHER CAPITAL ITEMS	\$11,076	\$11,315	\$12,283	\$12,600	\$12,454	\$12,600
TELECOM EQUIPMENT	\$0	\$0	\$50	\$0	\$0	\$4,000
COMPUTER HARDWARE	\$5,616	\$9,634	\$19,840	\$18,100	\$18,100	\$18,550
COMPUTER SOFTWARE	\$0	\$225	\$0	\$1,600	\$1,600	\$1,600
MACHINERY & EQUIPMENT	\$13,645	\$21,708	\$10,208	\$23,000	\$19,450	\$23,000
RADIO EQUIPMENT	\$2,572	\$3,479	\$5,023	\$8,100	\$7,300	\$8,100
BUILDING IMPROVEMENT	\$13,826	\$161,612	\$9,303	\$14,200	\$13,700	\$14,200
FIRE HOSE	\$4,500	\$4,488	\$4,382	\$5,000	\$4,798	\$6,000
FIRE FIGHTING GEAR	\$15,998	\$17,862	\$20,790	\$20,000	\$27,578	\$35,000
<b>Total 11050100 - GenFDAdministration:</b>	<b>\$157,499</b>	<b>\$321,245</b>	<b>\$181,480</b>	<b>\$227,100</b>	<b>\$226,577</b>	<b>\$257,250</b>





Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
<b>11075100 - GenPWAdministration</b>						
OFFICE SUPPLIES	\$909	\$949	\$1,000	\$1,000	\$1,000	\$1,000
COMPUTER SUPPLIES	\$167	\$41	\$86	\$300	\$300	\$300
POSTAGE	\$64	\$123	\$120	\$200	\$200	\$200
MISC OTHER SUPPLIES	\$53	\$654	\$697	\$900	\$900	\$900
SMALL TOOLS	\$2,877	\$2,336	\$2,246	\$3,000	\$3,000	\$3,000
HOUSEKEEPING SUPPLIES	\$803	\$779	\$479	\$1,200	\$750	\$1,000
SAFETY SUPPLIES	\$3,143	\$4,254	\$4,371	\$5,000	\$5,000	\$5,000
AGG MATERIAL	\$3,956	\$5,059	\$7,034	\$7,000	\$7,000	\$9,000
SIGNS	\$5,505	\$5,918	\$9,785	\$10,000	\$10,000	\$10,000
ICE CONTROL	\$163,997	\$231,935	\$178,480	\$262,500	\$200,000	\$281,000
MAINTENANCE SUPPLIES	\$721	\$717	\$1,165	\$1,200	\$1,200	\$1,200
MAILBOX REPLACEMENT	\$2,240	\$416	\$3,140	\$3,500	\$3,500	\$3,500
ICE CONTROL INVENTORY ADJ	\$0	\$60,731	\$0	\$0	\$0	\$0
ELECTRIC STREET LIGHTING	\$115,881	\$95,326	\$141,038	\$120,000	\$120,000	\$120,000
ELECTRIC PUMP/LIFT STATN	\$3,808	\$4,990	\$5,637	\$5,000	\$5,600	\$5,600
TELECOM EQUIPMENT	\$0	\$150	\$0	\$500	\$500	\$0
COMPUTER HARDWARE	\$1,080	\$2,339	\$5,568	\$8,150	\$8,150	\$11,975
COMPUTER SOFTWARE	\$0	\$1,297	\$0	\$1,000	\$1,000	\$1,100
RADIO EQUIPMENT	\$0	\$0	\$365	\$500	\$500	\$500
<b>Total 11075100 - GenPWAdministration:</b>	<b>\$305,201</b>	<b>\$418,014</b>	<b>\$361,209</b>	<b>\$430,950</b>	<b>\$368,600</b>	<b>\$455,275</b>
<b>11075300 - GenBldMaint</b>						
HOUSEKEEPING SUPPLIES	\$1,500	\$2,390	\$2,096	\$3,000	\$3,000	\$3,000
MAINTENANCE SUPPLIES	\$2,252	\$24	\$148	\$4,800	\$1,000	\$1,000
KITCHEN SUPPLIES	\$1,877	\$2,089	\$2,883	\$2,500	\$2,500	\$2,500
<b>Total 11075300 - GenBldMaint:</b>	<b>\$5,629</b>	<b>\$4,503</b>	<b>\$5,126</b>	<b>\$10,300</b>	<b>\$6,500</b>	<b>\$6,500</b>
<b>Total 46 - Supplies:</b>	<b>\$623,805</b>	<b>\$982,993</b>	<b>\$924,145</b>	<b>\$1,069,440</b>	<b>\$1,048,677</b>	<b>\$1,202,265</b>
<b>49 - Other Financing Uses</b>						
<b>11016000 - GenAdminContObligation</b>						
COMMUNITY EVENTS	\$24,428	\$1,722	\$31,410	\$71,000	\$71,000	\$325,000
GURNEE DAYS	\$15,672	\$20,754	\$24,073	\$20,000	\$20,388	\$25,000
CONVENTION BUR CONTRIB	\$180,706	\$192,196	\$165,359	\$0	\$0	\$0
QUASI GOVRNMENT DUES	\$19,766	\$16,653	\$24,223	\$27,750	\$27,750	\$27,750
DEPT CONTINGENCY	\$70,124	\$99,041	\$6,741	\$12,541	\$75,192	\$50,000
EMERGENCY EVENT	\$13,630	\$0	\$0	\$0	\$0	\$0
YOUTH LEADERSHIP INITIATIVE	\$0	\$0	\$3,179	\$3,500	\$3,500	\$3,500
CAPITAL GRANT PROGRAM	\$214,405	\$248,160	\$177,447	\$0	\$0	\$0
GURNEE MILLS CONTRIBUTION	\$166,667	\$100,000	\$150,000	\$0	\$0	\$0
RESORT TAX RECAPTURE	\$1,261,255	\$1,509,385	\$1,375,928	\$0	\$0	\$0
AMUSEMENT TAX RECAPTURE	\$168,413	\$243,023	\$34,823	\$0	\$0	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
REBATE AGREEMENTS	-\$3,612	\$660,245	\$136,801	\$0	\$0	\$0
RESERVE FOR ECONOMIC DEVELOPME	\$0	\$0	\$9,875	\$0	\$0	\$0
<b>Total 11016000 - GenAdminContObligation:</b>	<b>\$2,131,455</b>	<b>\$3,091,177</b>	<b>\$2,139,859</b>	<b>\$134,791</b>	<b>\$197,830</b>	<b>\$431,250</b>
<b>Total 49 - Other Financing Uses:</b>	<b>\$2,131,455</b>	<b>\$3,091,177</b>	<b>\$2,139,859</b>	<b>\$134,791</b>	<b>\$197,830</b>	<b>\$431,250</b>
<b>48 - Debt Service</b>						
<b>11040100 - GenPDAdministration</b>						
SBITA PRINCIPAL GASB 96	\$0	\$0	\$116,194	\$0	\$0	\$0
<b>Total 11040100 - GenPDAdministration:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$116,194</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total 48 - Debt Service:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$116,194</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>47 - Capital</b>						
<b>11040300 - GenPDCommunications911</b>						
911 CALL TAKING EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$3,000
RADIO SYS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$5,000
CAD SYS HARDWARE	\$0	\$0	\$0	\$0	\$0	\$5,000
CAD SYS MDC	\$0	\$0	\$0	\$0	\$0	\$54,000
<b>Total 11040300 - GenPDCommunications911:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,000</b>
<b>Total 47 - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,000</b>
<b>54 - Fund Transfers Out</b>						
<b>11010100 - GenAdministration</b>						
TRANSFER TO HEALTH INSURANCE	\$0	\$154,270	\$136,100	\$166,500	\$166,500	\$191,040
<b>Total 11010100 - GenAdministration:</b>	<b>\$0</b>	<b>\$154,270</b>	<b>\$136,100</b>	<b>\$166,500</b>	<b>\$166,500</b>	<b>\$191,040</b>
<b>11010200 - GenAdminInfoSys</b>						
TRANSFER TO HEALTH INSURANCE	\$0	\$109,510	\$115,100	\$155,400	\$155,400	\$141,370
<b>Total 11010200 - GenAdminInfoSys:</b>	<b>\$0</b>	<b>\$109,510</b>	<b>\$115,100</b>	<b>\$155,400</b>	<b>\$155,400</b>	<b>\$141,370</b>
<b>11016000 - GenAdminContObligation</b>						
911 FUND	\$0	\$145,081	\$0	\$0	\$0	\$0
TRANSFER TO CAPITAL IMPR	\$4,100,000	\$2,491,003	\$1,500,000	\$0	\$2,750,000	\$0
GOLF COURSE FUND	\$0	\$0	\$0	\$0	\$1,000,000	\$0
WATER & SEWER CAPITAL FUND	\$0	\$0	\$1,500,000	\$0	\$250,000	\$0
TRANSFER TO W/S CAPITAL	\$0	\$2,000,000	\$0	\$0	\$0	\$0
TRANSFER TO HEALTH INSURANCE	\$0	\$500,000	\$0	\$0	\$0	\$0
TRANSFER TO ECON DEV FUND	\$0	\$0	\$0	\$3,370,000	\$3,370,000	\$3,071,000
<b>Total 11016000 - GenAdminContObligation:</b>	<b>\$4,100,000</b>	<b>\$5,136,084</b>	<b>\$3,000,000</b>	<b>\$3,370,000</b>	<b>\$7,370,000</b>	<b>\$3,071,000</b>
<b>11020100 - GenCDPlanBuild</b>						



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
TRANSFER TO FLEET SERVICES	\$18,510	\$27,230	\$23,400	\$21,460	\$21,460	\$20,260
TRANSFER TO HEALTH INSURANCE	\$0	\$161,890	\$190,200	\$236,700	\$236,700	\$168,110
<b>Total 11020100 - GenCDPlanBuild:</b>	<b>\$18,510</b>	<b>\$189,120</b>	<b>\$213,600</b>	<b>\$258,160</b>	<b>\$258,160</b>	<b>\$188,370</b>
<b>11020200 - GenCDEngineering</b>						
TRANSFER TO FLEET SERVICES	\$36,350	\$53,460	\$24,900	\$15,610	\$15,610	\$12,020
TRANSFER TO HEALTH INSURANCE	\$0	\$123,800	\$110,100	\$120,200	\$120,200	\$124,180
<b>Total 11020200 - GenCDEngineering:</b>	<b>\$36,350</b>	<b>\$177,260</b>	<b>\$135,000</b>	<b>\$135,810</b>	<b>\$135,810</b>	<b>\$136,200</b>
<b>11040100 - GenPDAdministration</b>						
TRANSFER TO FLEET SERVICES	\$349,320	\$513,770	\$518,800	\$460,960	\$460,960	\$469,800
TRANSFER TO HEALTH INSURANCE	\$0	\$1,523,520	\$1,661,000	\$1,729,100	\$1,729,100	\$1,862,510
<b>Total 11040100 - GenPDAdministration:</b>	<b>\$349,320</b>	<b>\$2,037,290</b>	<b>\$2,179,800</b>	<b>\$2,190,060</b>	<b>\$2,190,060</b>	<b>\$2,332,310</b>
<b>11040200 - GenPDCommunications</b>						
TRANSFER TO HEALTH INSURANCE	\$0	\$457,070	\$460,300	\$448,500	\$448,500	\$115,820
<b>Total 11040200 - GenPDCommunications:</b>	<b>\$0</b>	<b>\$457,070</b>	<b>\$460,300</b>	<b>\$448,500</b>	<b>\$448,500</b>	<b>\$115,820</b>
<b>11050100 - GenFDAdministration</b>						
TRANSFER TO FLEET SERVICES	\$40,120	\$59,000	\$74,200	\$79,080	\$79,080	\$100,040
TRANSFER TO HEALTH INSURANCE	\$0	\$1,199,790	\$1,240,800	\$1,257,500	\$1,257,500	\$1,337,230
<b>Total 11050100 - GenFDAdministration:</b>	<b>\$40,120</b>	<b>\$1,258,790</b>	<b>\$1,315,000</b>	<b>\$1,336,580</b>	<b>\$1,336,580</b>	<b>\$1,437,270</b>
<b>11075100 - GenPWAdministration</b>						
TRANSFER TO FLEET SERVICES	\$346,280	\$509,300	\$628,700	\$462,820	\$462,820	\$249,500
TRANSFER TO HEALTH INSURANCE	\$0	\$283,770	\$300,200	\$379,000	\$379,000	\$367,740
<b>Total 11075100 - GenPWAdministration:</b>	<b>\$346,280</b>	<b>\$793,070</b>	<b>\$928,900</b>	<b>\$841,820</b>	<b>\$841,820</b>	<b>\$617,240</b>
<b>Total 54 - Fund Transfers Out:</b>	<b>\$4,890,580</b>	<b>\$10,312,464</b>	<b>\$8,483,800</b>	<b>\$8,902,830</b>	<b>\$12,902,830</b>	<b>\$8,230,620</b>
<b>Total Expenditures:</b>	<b>\$45,415,713</b>	<b>\$50,165,762</b>	<b>\$49,397,389</b>	<b>\$51,570,168</b>	<b>\$53,605,650</b>	<b>\$53,435,761</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$6,277,212</b>	<b>-\$644,571</b>	<b>\$2,736,748</b>	<b>\$0</b>	<b>\$396,079</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$31,258,027</b>	<b>\$30,554,849</b>	<b>\$33,123,014</b>	<b>\$32,961,969</b>	<b>\$33,358,048</b>	<b>\$33,358,048</b>





### 121 - 911 Fund Description

The Illinois Emergency Telephone System Act establishes the number "911" as the primary emergency telephone number for use in this State. The Act encourages units of local government to develop and improve emergency communication procedures and facilities in such a manner as to be able to quickly respond to any person calling the telephone number "911" seeking police, fire, medical, rescue and other emergency services.

In FY 2016/2017 the State of Illinois changed the way revenues were collected and disbursed to municipalities along with the underlying formula. In short, the State determines the amount of the surcharge and disburses funds to qualifying Emergency Telephone Systems Boards (ETSB) in an amount equal to what the ETSB was collecting prior to the legislation. Additionally, State legislation also mandated the consolidation of ETSBs serving a population under 25,000. Identifying an opportunity to ensure the Village's 911 center remains under local control, the Village contracted with a consultant to study the viability of consolidation with surrounding communities. A result of that study was discussions with the City of Zion regarding consolidating ETSBs. Over several months of work by both partners, the Village of Gurnee and the City of Zion approved a consolidation plan and Intergovernmental Agreement for dispatch services. The result is a joint ETSB that took effect July 1, 2017 called the Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB). Funds previously distributed to each municipality were combined and distributed to the NLCC-ETSB as a standalone entity.

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

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

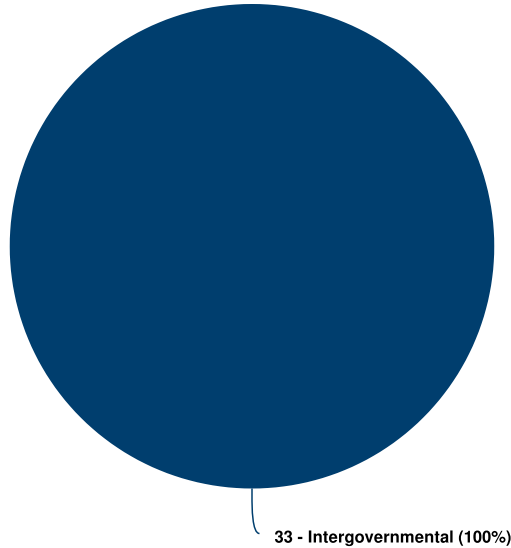
The NLCC-ETSB is responsible for directing the expenditure of surcharge monies which are held in the NLCC-ETSB Fund administered by the Village of Gurnee Finance Division. The Village is responsible for the operations and personnel of the 911 center with oversight from the NLCC-ETSB. These costs are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

In the middle of 2025 (July 31 target), the new county-wide consolidated dispatch center known as LAKECOMM is expected to be fully operational. The new center will dispatch for 30 different police and fire agencies. The Village is a founding member of LAKECOMM and will shift public safety dispatch operations to the new center. As a result the NLCC-ETSB will be dissolved and Fund will be closed in FY 2025/2026. The budget assumes all 911 surcharge revenues will be transferred to LAKECOMM effective with the August 2025 deposit, and all funds remaining in the NLCC-ETSB Fund will be used to reimburse the Village for Telecommunicator salaries. The Village annual share of LAKECOMM, or the service charge, will be paid for out of the 110 - General Fund.

## 121 - 911 Fund Revenues by Type

The 911 Fund is responsible for expenditures related to the communications center which are eligible for reimbursement from 911 surcharge funds held by the NLCC-ETSB. Therefore, the 911 Fund has only one source of revenue and that is reimbursement from the 411 - NLCC-ETSB Fund. The revenue budget totals \$205K, which is the anticipated final reimbursement from the NLCC-ETSB.

### Budgeted Revenues by Source



### FY 2024/2025 Review

911 Fund revenues are projected to finish at \$3.1M compared to the budget of \$1.36M, due to greater salary reimbursements than anticipated.

### FY 2025/2026 Summary

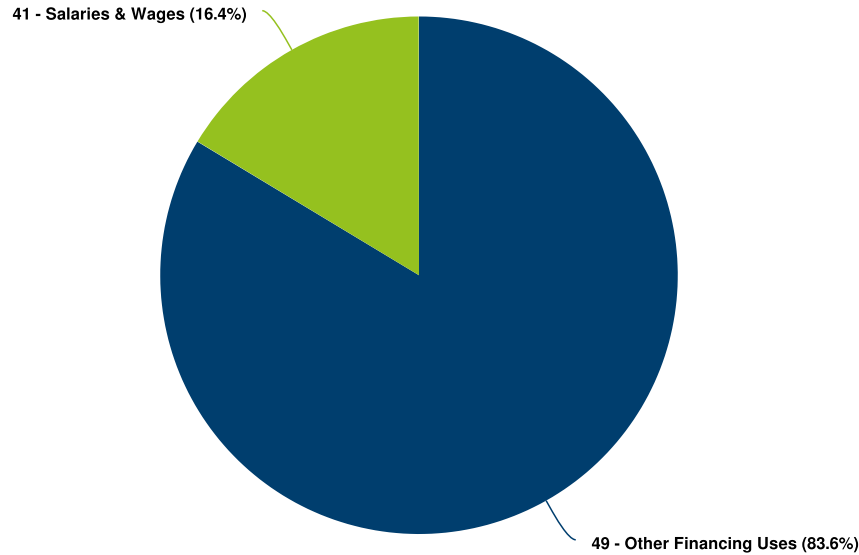
The revenue budget is \$205K a \$1.2M or 84.9% decrease from the prior year's budget due to consolidated dispatch. It is expected this Fund will be closed at the end of FY 2025/2026.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Revenue Source							
33 - Intergovernmental	\$358,702	\$1,358,865	\$3,086,954	\$205,000	\$1,728,089	-\$1,153,865	-84.9%
Total Revenue Source:	\$358,702	\$1,358,865	\$3,086,954	\$205,000	\$1,728,089	-\$1,153,865	-84.9%



# 121 - 911 Fund Expenditures by Type

## Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

911 Fund expenditures are projected to finish at \$2.1M compared to a budget of \$1.4M. Notable variances include:

- 47 - Capital is expected to finish \$682K over budget, primarily due to the purchase of Starcom radios and EMD for fire dispatching.

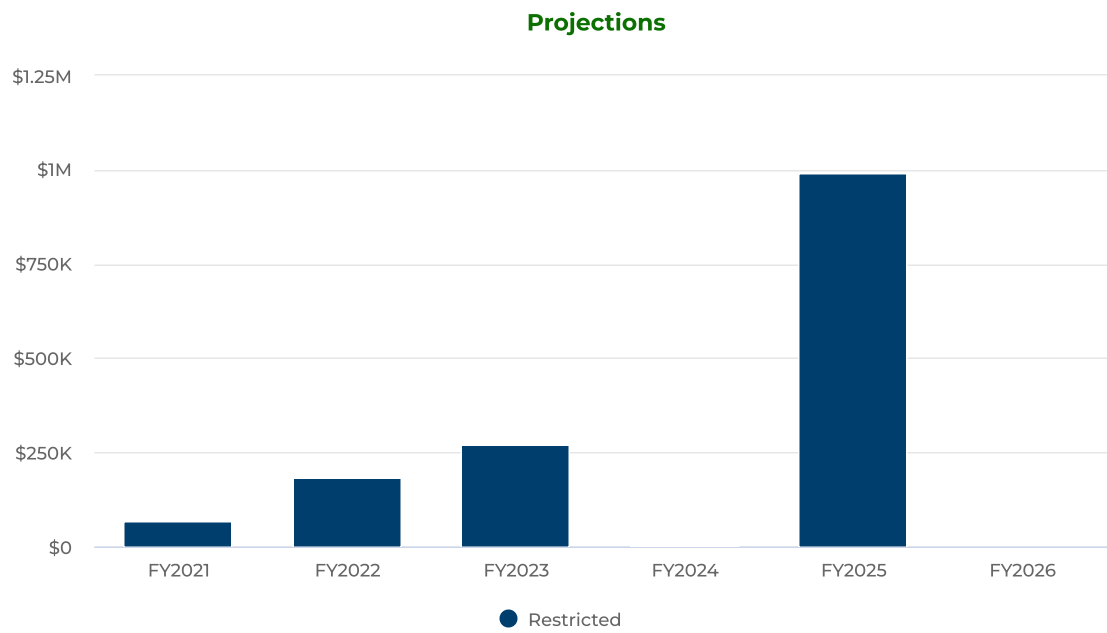
### FY 2025/2026 Summary

911 Fund budgeted expenditures are \$1.2M a decrease of \$163K or 12.0% from the prior year's budget. The only expenditures in the FY 2025/2026 budget is a reimbursement for salaries and a potential loan to LAKECOMM. With the transition to LAKECOMM the Fund will close by the end of FY 2025/2026.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
41 - Salaries & Wages	\$0	\$0	\$0	\$195,458	\$0	\$195,458	N/A
43 - Prof & Tech Services	\$11,504	\$31,500	\$31,500	\$0	\$0	-\$31,500	-100%
44 - Contractual Services	\$37,249	\$43,400	\$43,400	\$0	\$0	-\$43,400	-100%
45 - Other Cont. Services	\$378,249	\$678,090	\$737,353	\$0	\$59,263	-\$678,090	-100%
46 - Supplies	\$2,708	\$11,000	\$11,000	\$0	\$0	-\$11,000	-100%
49 - Other Financing Uses	\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000	N/A
47 - Capital	\$196,824	\$594,875	\$1,277,184	\$0	\$682,309	-\$594,875	-100%
<b>Total Expense Objects:</b>	<b>\$626,533</b>	<b>\$1,358,865</b>	<b>\$2,100,437</b>	<b>\$1,195,458</b>	<b>\$741,572</b>	<b>-\$163,407</b>	<b>-12%</b>



# Fund Balance



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025
Fund Balance	—	—	—	—	—
Restricted	\$68,483	\$181,226	\$271,773	\$3,941	\$990,458
Total Fund Balance:	\$68,483	\$181,226	\$271,773	\$3,941	\$990,458



## 121 - 911 Fund Line Item Detail

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
<b>Beginning Fund Balance:</b>	\$68,483	\$181,226	\$271,773	\$3,941	\$3,941	\$990,458
<b>Revenues</b>						
<b>33 - Intergovernmental</b>						
JETS B REIMBURSEMENT	\$672,921	\$817,682	\$358,702	\$1,358,865	\$3,086,954	\$205,000
<b>Total 33 - Intergovernmental:</b>	<b>\$672,921</b>	<b>\$817,682</b>	<b>\$358,702</b>	<b>\$1,358,865</b>	<b>\$3,086,954</b>	<b>\$205,000</b>
<b>Total Revenues:</b>	<b>\$672,921</b>	<b>\$817,682</b>	<b>\$358,702</b>	<b>\$1,358,865</b>	<b>\$3,086,954</b>	<b>\$205,000</b>
<b>Expenditures</b>						
<b>41 - Salaries &amp; Wages</b>						
SALARIES-REGULAR	\$0	\$0	\$0	\$0	\$0	\$195,458
<b>Total 41 - Salaries &amp; Wages:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$195,458</b>
<b>43 - Prof &amp; Tech Services</b>						
LEGAL	\$0	\$0	\$0	\$2,500	\$2,500	\$0
MAPPING/ADDRESSING/GIS PROFESS	\$0	\$0	\$0	\$2,000	\$2,000	\$0
TRANSLATION SERVICES	\$915	\$1,298	\$1,130	\$2,000	\$2,000	\$0
OTHER PROFESSIONAL SERVICES	\$10,341	\$0	\$10,374	\$25,000	\$25,000	\$0
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$11,255</b>	<b>\$1,298</b>	<b>\$11,504</b>	<b>\$31,500</b>	<b>\$31,500</b>	<b>\$0</b>
<b>44 - Contractual Services</b>						
911 CALL TAKING/WORKSTAT MAINT	\$32,792	\$42,995	\$37,249	\$43,400	\$43,400	\$0
<b>Total 44 - Contractual Services:</b>	<b>\$32,792</b>	<b>\$42,995</b>	<b>\$37,249</b>	<b>\$43,400</b>	<b>\$43,400</b>	<b>\$0</b>
<b>45 - Other Cont. Services</b>						
EMERGENCY BACKUP (UPS/GENERAT)	\$6,925	\$8,504	\$77,624	\$13,700	\$67,241	\$0
TELEPHONE SERVICE/9-1-1 TRUNKS	\$12,700	\$1,969	\$0	\$3,480	\$3,480	\$0
MICROWAVE/BROADBAND-NOT ESINET	\$48,167	\$45,164	\$13,775	\$100,400	\$100,400	\$0
TRAINING	\$0	\$0	\$3,453	\$5,000	\$5,000	\$0
RADIO SYSTEM MAINT	\$45,226	\$53,857	\$71,010	\$204,860	\$204,860	\$0
CAD SYS HARDWARE MAINT	\$13,210	\$14,128	\$15,028	\$20,600	\$20,600	\$0
CAD SYS SOFTWARE MAINT	\$95,479	\$100,109	\$114,937	\$136,235	\$136,235	\$0
CAD SYS MDC MAINT	\$3,532	\$4,666	\$12,095	\$7,700	\$7,700	\$0
GIS/MAPPING MAINT	\$2,160	\$2,160	\$2,314	\$2,400	\$2,580	\$0
OTHER SOFTWARE MAINTENANCE	\$8,561	\$10,921	\$13,835	\$10,820	\$11,872	\$0
VOICE/DATA LOG REC MAINT	\$528	\$84,367	\$11,891	\$11,350	\$15,840	\$0
EMD MAINTENANCE	\$33,164	\$30,495	\$31,507	\$145,300	\$145,300	\$0
OTHER EQUIP MAINTENANCE	\$10,185	\$10,204	\$10,780	\$16,245	\$16,245	\$0
<b>Total 45 - Other Cont. Services:</b>	<b>\$279,836</b>	<b>\$366,542</b>	<b>\$378,249</b>	<b>\$678,090</b>	<b>\$737,353</b>	<b>\$0</b>
<b>46 - Supplies</b>						





Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
FURNITURE AND FIXTURES DISPATC	\$1,750	\$0	\$0	\$0	\$0	\$0
OTHER FACILITY COSTS	\$1,949	\$11,149	\$2,708	\$11,000	\$11,000	\$0
<b>Total 46 - Supplies:</b>	<b>\$3,699</b>	<b>\$11,149</b>	<b>\$2,708</b>	<b>\$11,000</b>	<b>\$11,000</b>	<b>\$0</b>
<b>49 - Other Financing Uses</b>						
LAKECOMM LOAN	\$0	\$0	\$0	\$0	\$0	\$1,000,000
<b>Total 49 - Other Financing Uses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>
<b>47 - Capital</b>						
CAPITAL IMPROVEMENTS	\$0	\$0	\$0	\$10,000	\$10,000	\$0
911 SYSTEM INFRASTRUCTURE	\$0	\$303	\$0	\$0	\$0	\$0
911 CALL TAKING EQUIPMENT	\$83,600	\$61,420	\$5,714	\$3,000	\$3,000	\$0
RADIO SYS EQUIPMENT	\$108,948	\$228,662	\$76,449	\$381,500	\$395,174	\$0
CAD SYS HARDWARE	\$0	\$4,122	\$12,742	\$19,000	\$19,000	\$0
CAD SYS MDC	\$39,299	\$0	\$101,919	\$73,375	\$73,375	\$0
VOICE/DATA/LOG HARDWARE	\$0	\$10,645	\$0	\$0	\$0	\$0
EMD HARDWARE/SOFTWARE/EQUIP	\$0	\$0	\$0	\$108,000	\$108,000	\$0
OTHER SOFTWARE/HARDWARE	\$750	\$0	\$0	\$0	\$668,635	\$0
<b>Total 47 - Capital:</b>	<b>\$232,598</b>	<b>\$305,153</b>	<b>\$196,824</b>	<b>\$594,875</b>	<b>\$1,277,184</b>	<b>\$0</b>
<b>Total Expenditures:</b>	<b>\$560,179</b>	<b>\$727,136</b>	<b>\$626,533</b>	<b>\$1,358,865</b>	<b>\$2,100,437</b>	<b>\$1,195,458</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$112,742</b>	<b>\$90,547</b>	<b>-\$267,831</b>	<b>\$0</b>	<b>\$986,517</b>	<b>-\$990,458</b>
<b>Ending Fund Balance:</b>	<b>\$181,225</b>	<b>\$271,773</b>	<b>\$3,942</b>	<b>\$3,941</b>	<b>\$990,458</b>	<b>\$0</b>





## 122 - Motor Fuel Tax Fund

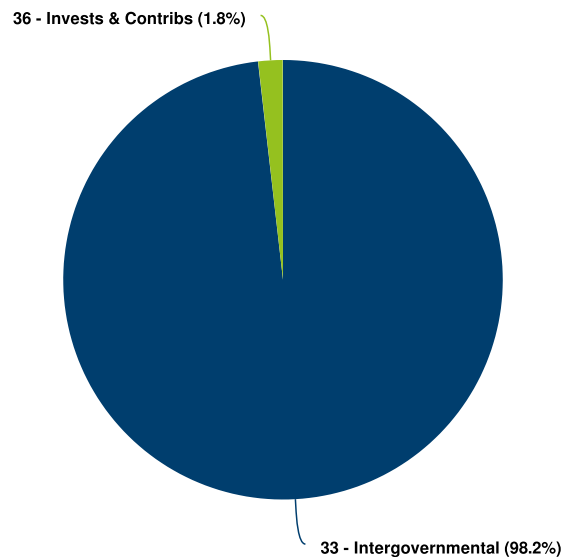
### 122 - Motor Fuel Tax Fund Description

The Illinois Motor Fuel Tax (MFT) Fund is derived from a tax on the privilege of operating motor vehicles on public highways and operating recreational watercraft on the waters of the State. It is based on the consumption of motor fuel. Illinois motor fuel taxes are 38.0 cents per gallon on non-diesel fuel and 45.5 cents per gallon on diesel fuel. The State of Illinois distributes 54.4% of the monies to local, county, municipal and road districts based on a statutory formula. Of the 54.4%, municipalities share 49.1% of that based on population. Transportation Renewal Fund funding is a result of action the Illinois General Assembly took on June 2, 2019, when it passed legislation that increased the State's motor fuel tax by 19 cents per gallon on gasoline. Municipalities receive 15.71% of the new 19 cent increase to use for roadway projects. Expenditures of MFT funds require the supervision and approval of IDOT. The corporate authorities of the municipality must adopt an ordinance or resolution appropriating the MFT funds and stating how the funds will be used. The Village of Gurnee concentrates its efforts on street maintenance and selected capital projects.

### 122 - Motor Fuel Tax Fund Revenues by Type

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

#### Budgeted Revenues by Source



#### FY 2024/2025 Review

MFT Fund revenues are projected to finish the year at \$1.4M compared to a budget of \$1.4M.

33 - Intergovernmental Revenue is expected to finish \$358 under budget. The Village utilizes the IML estimates for both projected and next year's budgeted revenue.

36 - Investments & Contributions is expected to finish \$20K under budget.

#### FY 2025/2026 Summary

Revenues are budgeted at \$1.4M a \$21K or 1.5% increase over the prior year's budget of \$1.4M.



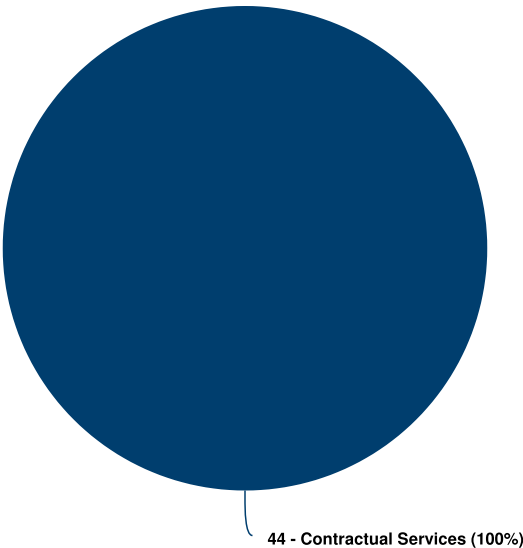
Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Revenue Source							
33 - Intergovernmental	\$1,355,171	\$1,320,358	\$1,320,000	\$1,366,417	-\$358	\$46,059	3.5%
36 - Invests & Contribs	\$37,501	\$50,000	\$30,000	\$25,000	-\$20,000	-\$25,000	-50%
<b>Total Revenue Source:</b>	<b>\$1,392,672</b>	<b>\$1,370,358</b>	<b>\$1,350,000</b>	<b>\$1,391,417</b>	<b>-\$20,358</b>	<b>\$21,059</b>	<b>1.5%</b>



# 122 - Motor Fuel Tax Fund Expenditures by Type

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

## Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

MFT Fund expenditures are projected to finish at \$1.4M compared to a budget of \$1.4M.

### FY 2025/2026 Summary

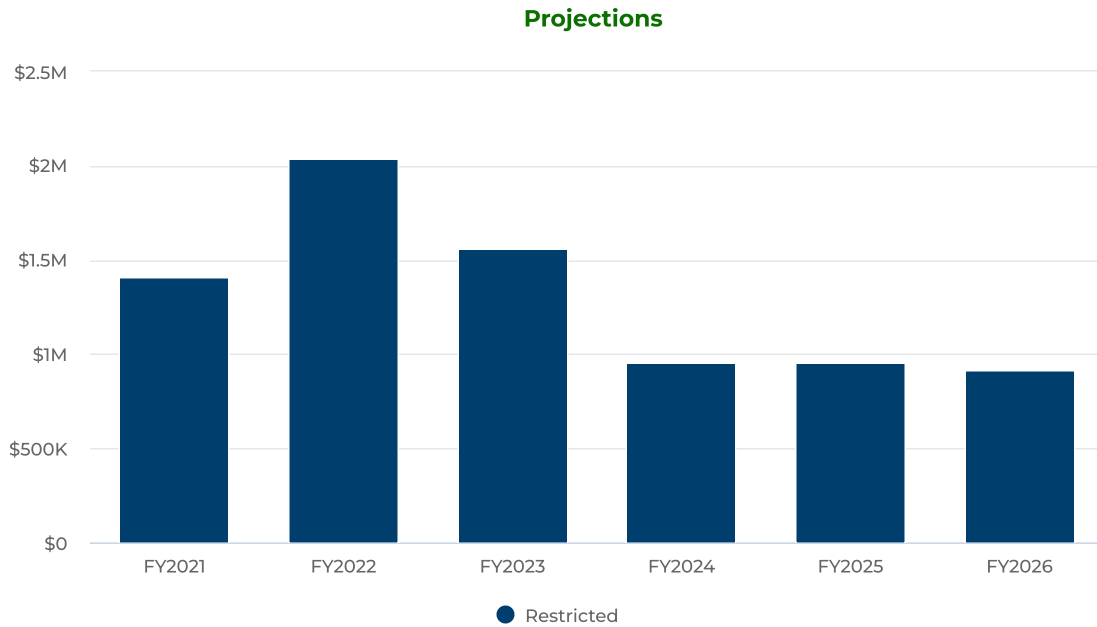
The MFT Budget is \$1.4M an increase of \$80K or 5.9% compared to the prior year's budget.

- 44 - Contractual Services is up \$80K or 5.9% due to the size of the road surfacing program.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
44 - Contractual Services	\$2,000,001	\$1,350,000	\$1,350,000	\$1,429,670	\$0	\$79,670	5.9%
Total Expense Objects:	\$2,000,001	\$1,350,000	\$1,350,000	\$1,429,670	\$0	\$79,670	5.9%



## Fund Balance



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Fund Balance</b>	—	—	—	—	—	—
Restricted	\$1,407,133	\$2,041,425	\$1,560,656	\$953,326	\$953,326	\$915,073
<b>Total Fund Balance:</b>	<b>\$1,407,133</b>	<b>\$2,041,425</b>	<b>\$1,560,656</b>	<b>\$953,326</b>	<b>\$953,326</b>	<b>\$915,073</b>



## 122 - Motor Fuel Tax Fund Line Item Detail

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
Beginning Fund Balance:	\$1,407,133	\$2,041,425	\$1,560,656	\$953,326	\$953,326	\$953,326
Revenues						
33 - Intergovernmental						
MOTOR FUEL TAX	\$1,249,515	\$699,406	\$691,275	\$675,532	\$675,174	\$660,179
HIGH GROWTH CITIES PROG	\$42,381	\$0	\$16,983	\$0	\$0	\$0
TRANSPORTATION RENEWAL FUND	\$0	\$552,622	\$646,914	\$644,826	\$644,826	\$706,238
REBUILD IL CAPITAL PROGRAM	\$687,488	\$343,744	\$0	\$0	\$0	\$0
Total 33 - Intergovernmental:	\$1,979,384	\$1,595,773	\$1,355,171	\$1,320,358	\$1,320,000	\$1,366,417
36 - Invests & Contribs						
INTEREST INCOME	\$2,084	\$95,909	\$37,501	\$50,000	\$30,000	\$25,000
Total 36 - Invests & Contribs:	\$2,084	\$95,909	\$37,501	\$50,000	\$30,000	\$25,000
Total Revenues:	\$1,981,468	\$1,691,681	\$1,392,672	\$1,370,358	\$1,350,000	\$1,391,417
Expenditures						
44 - Contractual Services						
STREET SURFACING-MAINT	\$957,619	\$1,947,027	\$1,000,001	\$1,350,000	\$1,350,000	\$1,300,000
STREET SURFACING-HIGH GROWTH	\$42,381	\$45,000	\$0	\$0	\$0	\$45,000
STREET SURFACING-REBUILDIL	\$347,149	\$283,496	\$1,000,000	\$0	\$0	\$84,670
Total 44 - Contractual Services:	\$1,347,149	\$2,275,523	\$2,000,001	\$1,350,000	\$1,350,000	\$1,429,670
Total Expenditures:	\$1,347,149	\$2,275,523	\$2,000,001	\$1,350,000	\$1,350,000	\$1,429,670
Total Revenues Less Expenditures:	\$634,319	-\$583,842	-\$607,329	\$20,358	\$0	-\$38,253
Ending Fund Balance:	\$2,041,452	\$1,457,583	\$953,327	\$973,684	\$953,326	\$915,073





# 124 - PD Restricted Revenue Fund

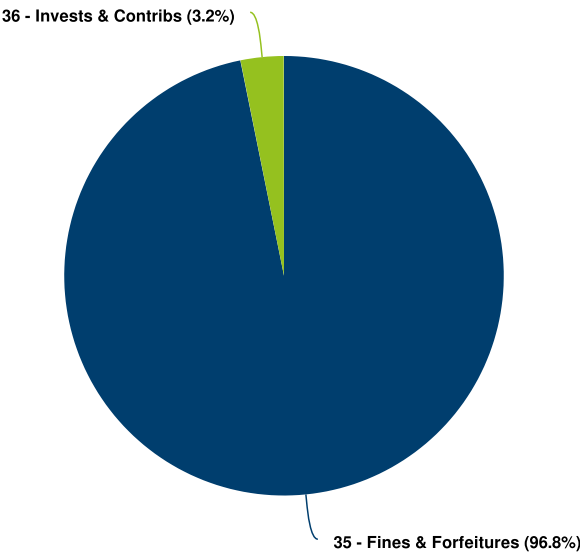
## 124 - PD Restricted Revenue Fund Description

The Police Department Restricted Revenue Fund was established to account for monies acquired through the outcome of drug-related criminal cases. Federal and State law requires that these monies be expended locally on law enforcement efforts.

## 124 - PD Restricted Revenue Fund Revenues by Type

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

Budgeted Revenues by Source



### FY 2024/2025 Review

Revenues are projected to finish at \$158K on a budget of \$181K.

### FY 2025/2026 Summary

Revenues are budgeted at \$158K a decrease of \$24K or 13.0%.

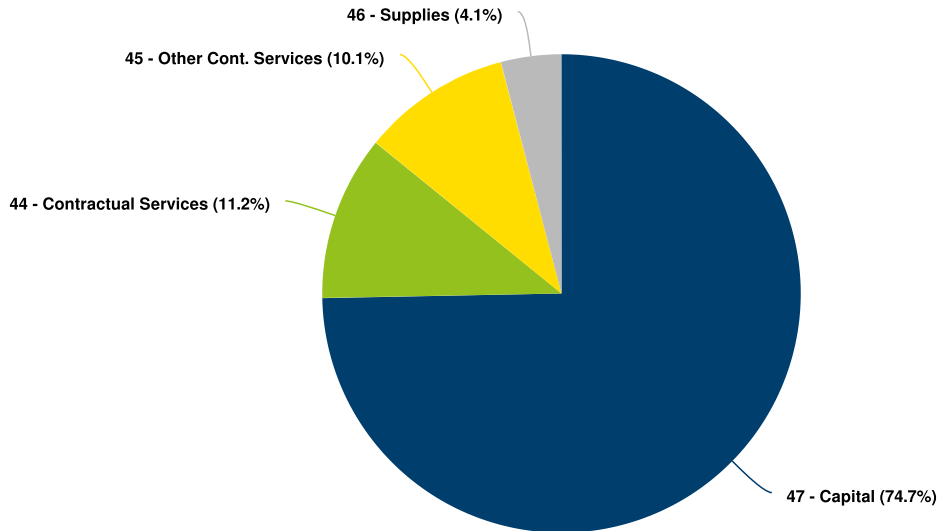
Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Revenue Source							
33 - Intergovernmental	\$2,273	\$0	\$0	\$0	\$0	\$0	0%
35 - Fines & Forfeitures	\$39,273	\$176,000	\$152,500	\$152,500	-\$23,500	-\$23,500	-13.4%
36 - Invests & Contribs	\$6,878	\$5,000	\$5,000	\$5,000	\$0	\$0	0%
Total Revenue Source:	\$48,424	\$181,000	\$157,500	\$157,500	-\$23,500	-\$23,500	-13%



## 124 - PD Restricted Revenue Fund Expenditures by Type

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

### Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

Expenditures are projected to finish the year at \$218.5K on a budget of \$218.5K.

### FY 2025/2026 Summary

Expenditures are budgeted at \$183.8K a decrease of \$35K or 15.9%. Notable variances include:

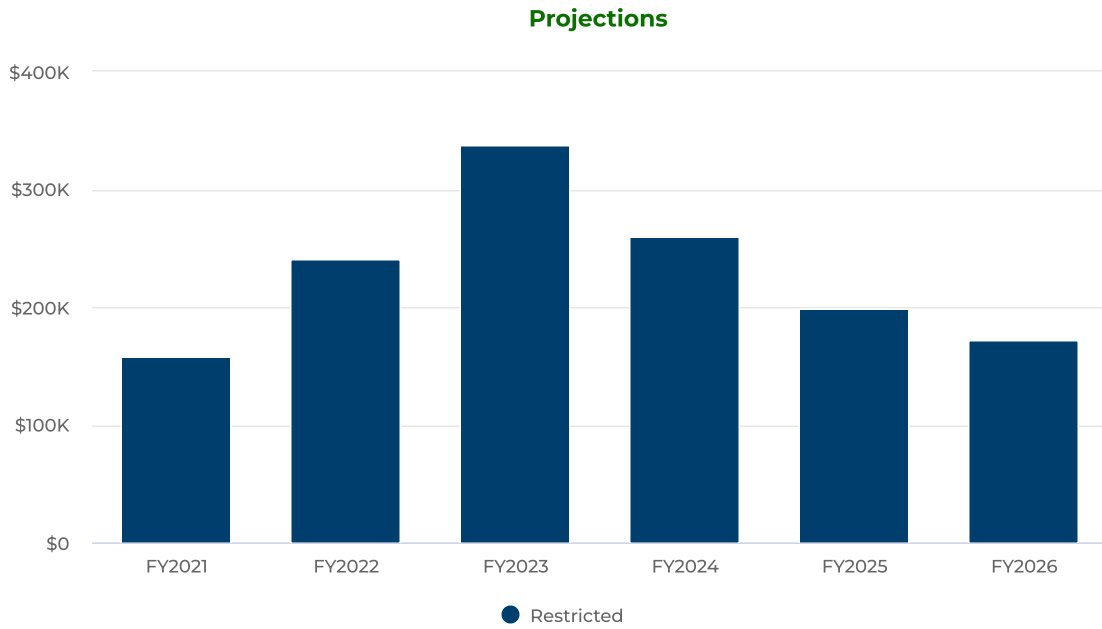
- 47 - Capital is down \$35K or 20.2% based on capital needs.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
44 - Contractual Services	\$26,682	\$20,500	\$20,500	\$20,500	\$0	\$0	0%
45 - Other Cont. Services	\$0	\$18,500	\$18,500	\$18,500	\$0	\$0	0%
46 - Supplies	\$619	\$7,500	\$7,500	\$7,500	\$0	\$0	0%
48 - Debt Service	\$43,500	\$0	\$0	\$0	\$0	\$0	0%
47 - Capital	\$343,034	\$172,000	\$172,000	\$137,315	\$0	-\$34,685	-20.2%
<b>Total Expense Objects:</b>	<b>\$413,835</b>	<b>\$218,500</b>	<b>\$218,500</b>	<b>\$183,815</b>	<b>\$0</b>	<b>-\$34,685</b>	<b>-15.9%</b>





## Fund Balance



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Fund Balance</b>	—	—	—	—	—	—
Restricted	\$157,830	\$240,543	\$337,575	\$259,515	\$198,515	\$172,200
<b>Total Fund Balance:</b>	<b>\$157,830</b>	<b>\$240,543</b>	<b>\$337,575</b>	<b>\$259,515</b>	<b>\$198,515</b>	<b>\$172,200</b>



## 124 - PD Restricted Revenue Fund Line Item Detail

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
Beginning Fund Balance:	\$157,830	\$240,543	\$337,575	\$259,515	\$259,515	\$198,515
Revenues						
33 - Intergovernmental						
K-9 PROGRAM GRANT	\$0	\$56,000	\$2,273	\$0	\$0	\$0
Total 33 - Intergovernmental:	\$0	\$56,000	\$2,273	\$0	\$0	\$0
35 - Fines & Forfeitures						
STATE SEIZURE	\$3,749	\$15,878	\$0	\$1,000	\$2,500	\$2,500
FEDERAL SEIZURE	\$96,451	\$132,071	\$39,273	\$175,000	\$150,000	\$150,000
Total 35 - Fines & Forfeitures:	\$100,200	\$147,949	\$39,273	\$176,000	\$152,500	\$152,500
36 - Invests & Contribs						
INTEREST INCOME	\$181	\$4,069	\$6,878	\$5,000	\$5,000	\$5,000
Total 36 - Invests & Contribs:	\$181	\$4,069	\$6,878	\$5,000	\$5,000	\$5,000
Total Revenues:	\$100,381	\$208,018	\$48,424	\$181,000	\$157,500	\$157,500
Expenditures						
44 - Contractual Services						
CLOUD & NETWORK SERVICES	\$0	\$6,200	\$6,520	\$6,500	\$6,500	\$6,500
CLOUD & NETWORK SERVICES	\$0	\$18,560	\$20,162	\$14,000	\$14,000	\$14,000
Total 44 - Contractual Services:	\$0	\$24,760	\$26,682	\$20,500	\$20,500	\$20,500
45 - Other Cont. Services						
K9 TRAINING FEES	\$0	\$0	\$0	\$7,500	\$7,500	\$7,500
TRAINING & SCHOOLS	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000
TRAINING & SCHOOLS	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
Total 45 - Other Cont. Services:	\$0	\$0	\$0	\$18,500	\$18,500	\$18,500
46 - Supplies						
K9 UNIT SUPPLIES	\$0	\$0	\$619	\$7,500	\$7,500	\$7,500
COMPUTER SOFTWARE	\$1,200	\$0	\$0	\$0	\$0	\$0
Total 46 - Supplies:	\$1,200	\$0	\$619	\$7,500	\$7,500	\$7,500
48 - Debt Service						
SBITA PRINCIPAL GASB 96	\$0	\$0	\$43,500	\$0	\$0	\$0
Total 48 - Debt Service:	\$0	\$0	\$43,500	\$0	\$0	\$0
47 - Capital						
MACHINERY & EQUIPMENT	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000
VEHICLES	\$0	\$0	\$0	\$76,000	\$76,000	\$0
MACHINERY & EQUIPMENT	\$16,468	\$0	\$0	\$10,000	\$10,000	\$38,000



<b>Name</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Actual</b>	<b>FY2025 Budget</b>	<b>FY2025 Projected</b>	<b>FY2026 Budget</b>
VEHICLES	\$0	\$49,070	\$0	\$76,000	\$76,000	\$76,315
MACHINERY & EQUIPMENT	\$0	\$0	\$343,034	\$0	\$0	\$13,000
VEHICLES	\$0	\$37,156	\$0	\$0	\$0	\$0
<b>Total 47 - Capital:</b>	<b>\$16,468</b>	<b>\$86,226</b>	<b>\$343,034</b>	<b>\$172,000</b>	<b>\$172,000</b>	<b>\$137,315</b>
<b>Total Expenditures:</b>	<b>\$17,668</b>	<b>\$110,986</b>	<b>\$413,835</b>	<b>\$218,500</b>	<b>\$218,500</b>	<b>\$183,815</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$82,713</b>	<b>\$97,032</b>	<b>-\$365,411</b>	<b>-\$37,500</b>	<b>-\$61,000</b>	<b>-\$26,315</b>
<b>Ending Fund Balance:</b>	<b>\$240,543</b>	<b>\$337,575</b>	<b>-\$27,836</b>	<b>\$222,015</b>	<b>\$198,515</b>	<b>\$172,200</b>





# 125 - Economic Development Fund

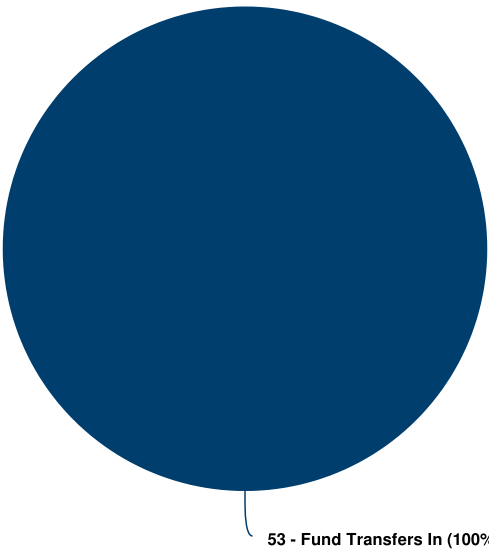
## 125 - Economic Development Fund Description

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

## 125 - Economic Development Fund Revenues by Type

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

Budgeted Revenues by Source



53 - Fund Transfers In (100%)

### FY 2024/2025 Review

Revenues are projected to finish at budget of \$3.4M as a transfer from the 110 - General Fund.

### FY 2025/2026 Summary

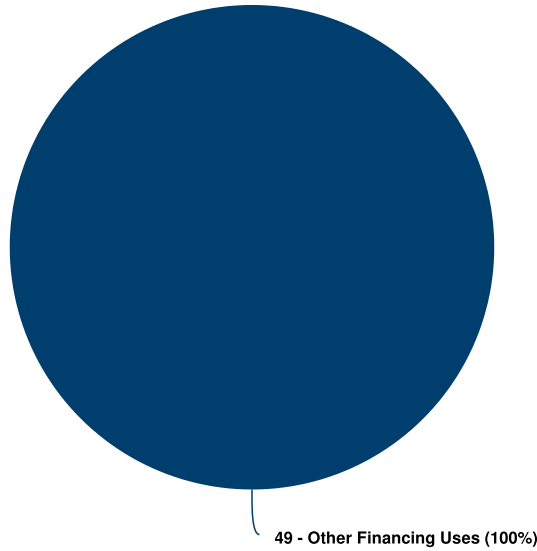
Revenues are budgeted at \$3.1M as a transfer from the 110 - General Fund, down \$299K or 8.9% based on outstanding or expiring incentive agreements.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Revenue Source							
53 - Fund Transfers In	\$0	\$3,370,000	\$3,370,000	\$3,071,000	\$0	-\$299,000	-8.9%
Total Revenue Source:	\$0	\$3,370,000	\$3,370,000	\$3,071,000	\$0	-\$299,000	-8.9%



# 125 - Economic Development Fund Expenditures by Type

## Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

Expenditures are projected to finish at \$2.6M compared to a budget of \$3.4M primarily due to less than anticipated incentive rebates and the Economic Development Reserve.

### FY 2025/2026 Summary

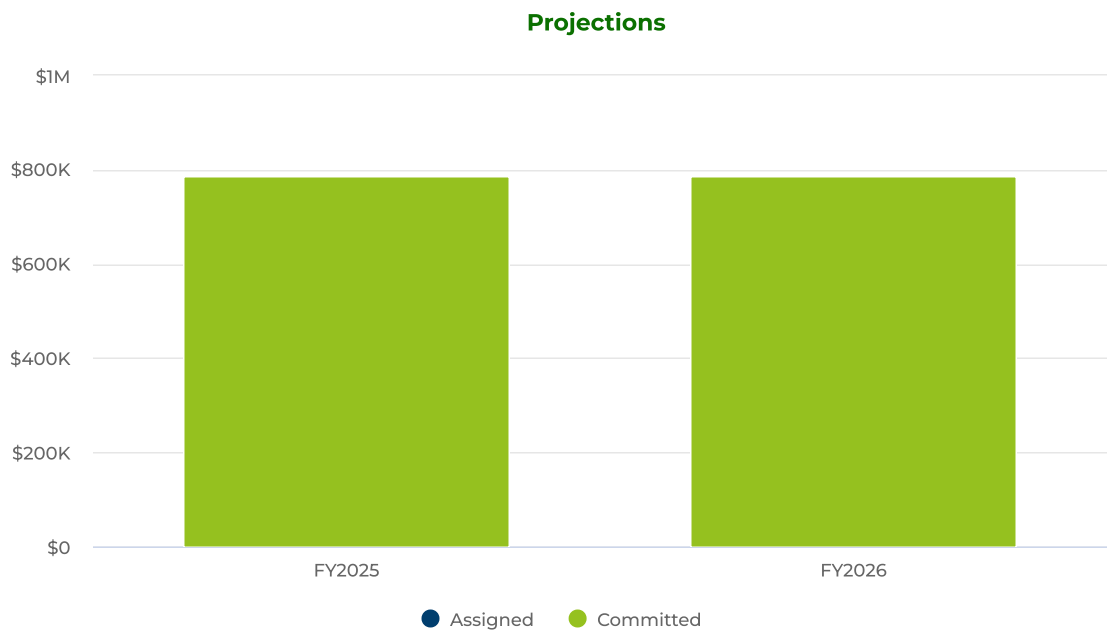
Budgeted expenditures total \$3.1M. The budget includes the following:

- Contribution to the Lake County Convention & Visitors Bureau (LCCVB) of \$190K. The Village annually contributes 22.5% of Hotel Tax revenue less Great Wolf Lodge receipts up to a maximum of \$190K to the LCCVB in exchange for promoting Gurnee and bringing visitors to the Village.
- A capital grant program of \$250K that allows businesses to apply for a matching grant to make capital upgrades to their businesses.
- The Village has agreements with Gurnee Mills to keep space filled and bring new retailers to the mall. The Village primarily shares new revenue for a term of no more than 5-years and maximum of 20% of the overall capital need.
- The Village has a Hotel & Resort Tax sharing agreement with Great Wolf Lodge that has been place since the opening as Key Lime Cove. The agreement calls for sharing over a certain base amount and expires in 2029.
- The Village agreement with Six Flags Great America to rebate a portion of Amusement Tax over a base amount for a period of 7-years expires in FY 2024/2025 with the final payment being made in FY 2025/2026.
- The Village has other rebate agreements, and anticipates additional agreements during the fiscal year.
- Annually, the Village reserves an amount to set aside for future development opportunities. Having a separate fund hold these reserves allows the Village to protect the 110 - General Fund balance.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
49 - Other Financing Uses	\$0	\$3,370,000	\$2,584,823	\$3,071,000	-\$785,177	-\$299,000	-8.9%
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$3,370,000</b>	<b>\$2,584,823</b>	<b>\$3,071,000</b>	<b>-\$785,177</b>	<b>-\$299,000</b>	<b>-8.9%</b>



# Fund Balance



Financial Summary	FY2025	FY2026
Fund Balance	—	—
Assigned	\$0	\$0
Committed	\$785,177	\$785,177
Total Fund Balance:	\$785,177	\$785,177



## 125 - Economic Development Fund Line Item Detail

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A	\$785,177
Revenues						
53 - Fund Transfers In						
GENERAL FUND	\$0	\$0	\$0	\$3,370,000	\$3,370,000	\$3,071,000
Total 53 - Fund Transfers In:	\$0	\$0	\$0	\$3,370,000	\$3,370,000	\$3,071,000
Total Revenues:	\$0	\$0	\$0	\$3,370,000	\$3,370,000	\$3,071,000
Expenditures						
49 - Other Financing Uses						
CONVENTION BUR CONTRIB	\$0	\$0	\$0	\$190,000	\$190,000	\$190,000
CAPITAL GRANT PROGRAM	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000
GURNEE MILLS RECAPTURE	\$0	\$0	\$0	\$450,000	\$450,000	\$450,000
GWL - HOTEL/RESORT TAX RECAP	\$0	\$0	\$0	\$1,650,000	\$1,330,000	\$1,350,000
SFGA - AMUSEMENT TAX RECAPTURE	\$0	\$0	\$0	\$250,000	\$34,823	\$151,000
REBATE AGREEMENTS	\$0	\$0	\$0	\$280,000	\$280,000	\$380,000
RESERVE FOR ECONOMIC DEVELOPME	\$0	\$0	\$0	\$300,000	\$50,000	\$300,000
Total 49 - Other Financing Uses:	\$0	\$0	\$0	\$3,370,000	\$2,584,823	\$3,071,000
Total Expenditures:	\$0	\$0	\$0	\$3,370,000	\$2,584,823	\$3,071,000
Total Revenues Less Expenditures:	\$0	\$0	\$0	\$0	\$785,177	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A	\$785,177





# 131 - Capital Improvement Fund

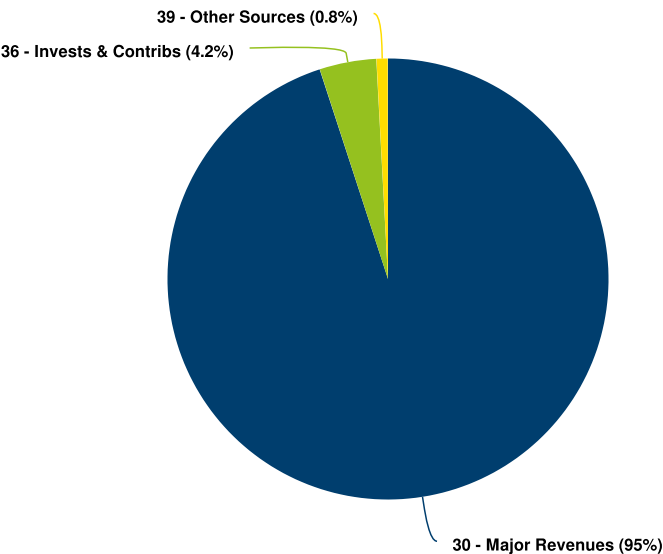
## 131 - Capital Improvement Fund Description

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

## 131 - Capital Improvement Fund Revenues by Type

The largest revenue source for the fund is 30 - Major Revenues, comprised of 50% of Home Rule Sales Tax collections. The Village increased the Home Rule Sales Tax from 0.5% to 1.0% in FY 2014/2015 and dedicated the additional 0.5% to capital improvements. Along with transfers from the General Fund of excess reserves, this is the basis for the Village's non-water & sewer capital plan.

Budgeted Revenues by Source



### FY 2024/2025 Review

Capital Improvement Fund revenues are projected to finish at \$9M compared to a budget of \$5.8M. Notable variances include:

- 30 - Major Revenues is projected to finish \$300K over budget due to better than expected Home Rule Sales Tax.
- 53 - Fund Transfers In includes a transfer of \$2.75M from excess FY 2023/2024 audited 110 - General Fund reserves. This is a significant funding source for the capital program.

### FY 2025/2026 Summary

Budgeted revenues are \$6M, a \$223K or 3.9%. Notable variances include:

- 30 - Major Revenues are up \$300K or 5.6% to match the prior year performance of Home Rule Sales Tax.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Revenue Source							



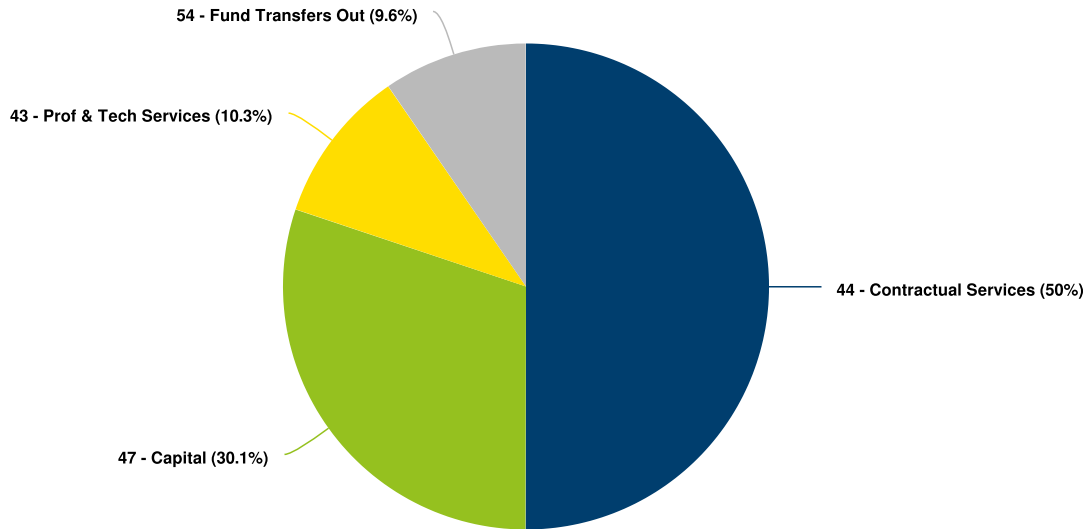


Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
30 - Major Revenues	\$5,579,469	\$5,400,000	\$5,700,000	\$5,700,000	\$300,000	\$300,000	5.6%
33 - Intergovernmental	\$484,592	\$0	\$17,450	\$0	\$17,450	\$0	0%
36 - Invests & Contribs	\$382,343	\$250,000	\$325,000	\$250,000	\$75,000	\$0	0%
39 - Other Sources	\$26,986	\$0	\$56,064	\$50,000	\$56,064	\$50,000	N/A
53 - Fund Transfers In	\$1,650,000	\$126,928	\$2,876,928	\$0	\$2,750,000	-\$126,928	-100%
<b>Total Revenue Source:</b>	<b>\$8,123,390</b>	<b>\$5,776,928</b>	<b>\$8,975,442</b>	<b>\$6,000,000</b>	<b>\$3,198,514</b>	<b>\$223,072</b>	<b>3.9%</b>



# 131 - Capital Improvement Fund Expenditures by Type

## Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

Capital Improvement Fund expenditures are projected to finish at \$9.9M compared to a budget of \$10.4M. Notable variances include:

- 44 - Contractual Services is \$425K under budget due to favorable bidding on the road maintenance program.
- 47 - Capital is \$70K under budget due to the timing of technology purchases and favorable pricing on drainage improvements.

### FY 2025/2026 Summary

Expenditures are budgeted at \$12.9M a \$2.5M or 24.1% increase over the prior year's budget. Notable variances include:

- 43 - Professional & Technical Services is up \$820K or 164% due to higher engineering consultant needs for Fuller Road design services (FY 2026/2027 program) and as a result of the size of this year's program.
- 44 - Contractual Services is up \$2.0M or 44.7% due to the size of the resurfacing program.
- 47 - Capital is down \$431K or 10.0% due primarily to the replacement of the HVAC system at Village Hall budgeted and material bin replacement in the prior year offset by increases in fire fighting gear (AED replacements) and sidewalk improvements at Gages Lake Road and Milwaukee Avenue.
- 54 - Fund Transfers Out is up \$117K or 10.5% due to a higher transfer to the Fleet Services Fund for Police and Public Works vehicle replacements.

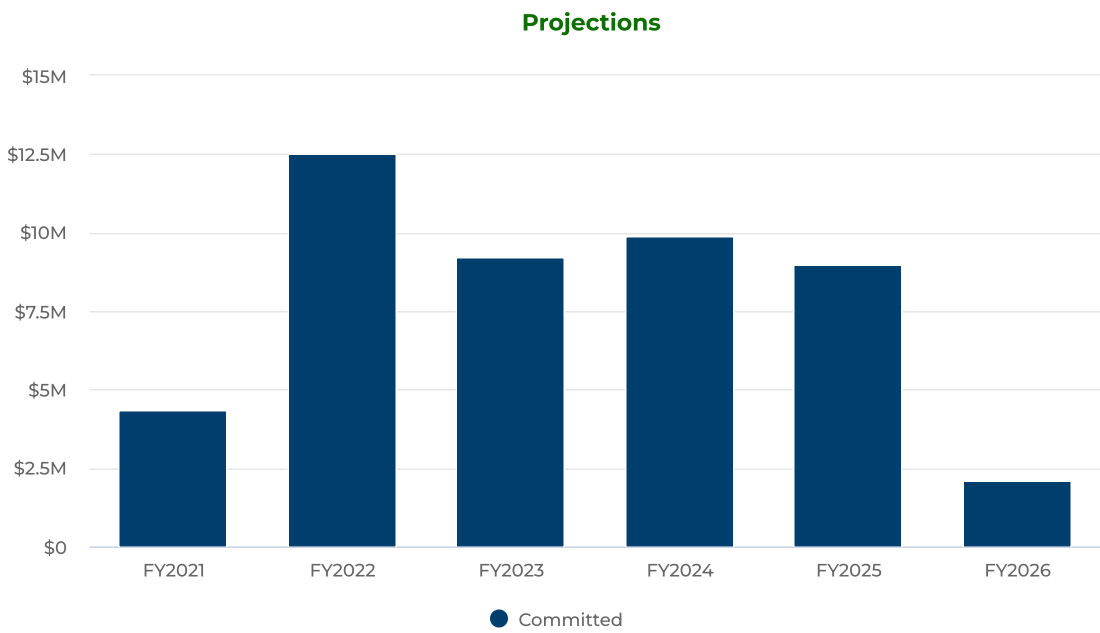
Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
43 - Prof & Tech Services	\$400,316	\$500,000	\$500,000	\$1,320,000	\$0	\$820,000	164%
44 - Contractual Services	\$3,954,199	\$4,450,000	\$4,025,000	\$6,440,000	-\$425,000	\$1,990,000	44.7%
47 - Capital	\$2,235,847	\$4,308,250	\$4,238,250	\$3,877,000	-\$70,000	-\$431,250	-10%
54 - Fund Transfers Out	\$900,500	\$1,117,700	\$1,117,700	\$1,234,500	\$0	\$116,800	10.5%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Total Expense Objects:	\$7,490,862	\$10,375,950	\$9,880,950	\$12,871,500	-\$495,000	\$2,495,550	24.1%



# Fund Balance



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Fund Balance	—	—	—	—	—	—
Committed	\$4,342,149	\$12,514,124	\$9,217,510	\$9,887,495	\$8,981,987	\$2,110,487
Total Fund Balance:	\$4,342,149	\$12,514,124	\$9,217,510	\$9,887,495	\$8,981,987	\$2,110,487



## 131 - Capital Improvement Fund Line Item Detail

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
Beginning Fund Balance:	\$4,342,149	\$12,514,124	\$9,217,510	\$9,887,495	\$9,887,495	\$8,981,987
Revenues						
30 - Major Revenues						
13110100 - CapitalAdministration						
HOME RULE SALES TAX	\$5,378,494	\$5,506,341	\$5,579,469	\$5,400,000	\$5,700,000	\$5,700,000
Total 13110100 - CapitalAdministration:	\$5,378,494	\$5,506,341	\$5,579,469	\$5,400,000	\$5,700,000	\$5,700,000
Total 30 - Major Revenues:	\$5,378,494	\$5,506,341	\$5,579,469	\$5,400,000	\$5,700,000	\$5,700,000
33 - Intergovernmental						
13110100 - CapitalAdministration						
LAKE COUNTY GRANT	\$0	\$0	\$484,592	\$0	\$0	\$0
Total 13110100 - CapitalAdministration:	\$0	\$0	\$484,592	\$0	\$0	\$0
13150100 - CapitalFDAdministration						
Total 13150100 - CapitalFDAdministration:	\$0	\$0	\$0	\$0	\$0	\$0
13175100 - CapitalPWAdministration						
UST STATE GRANT	\$0	\$19,146	\$0	\$0	\$17,450	\$0
Total 13175100 - CapitalPWAdministration:	\$0	\$19,146	\$0	\$0	\$17,450	\$0
Total 33 - Intergovernmental:	\$0	\$19,146	\$484,592	\$0	\$17,450	\$0
36 - Invests & Contribs						
13110100 - CapitalAdministration						
INTEREST INCOME	\$8,915	\$219,510	\$378,093	\$250,000	\$325,000	\$250,000
CONTRIBUTIONS	\$59,449	\$54,037	\$4,250	\$0	\$0	\$0
Total 13110100 - CapitalAdministration:	\$68,364	\$273,547	\$382,343	\$250,000	\$325,000	\$250,000
13150100 - CapitalFDAdministration						
WWFPD Donation	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Total 13150100 - CapitalFDAdministration:	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Total 36 - Invests & Contribs:	\$1,068,364	\$273,547	\$382,343	\$250,000	\$325,000	\$250,000
39 - Other Sources						
13110100 - CapitalAdministration						
SALE OF MISC ASSETS	\$33,157	\$89,441	\$17,508	\$0	\$56,064	\$50,000
Total 13110100 - CapitalAdministration:	\$33,157	\$89,441	\$17,508	\$0	\$56,064	\$50,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
<b>13150100 - CapitalFDAdministration</b>						
FIRE STATION #3	\$2,660,636	\$0	\$0	\$0	\$0	\$0
REIMBURSE DAMAGE TO VLG PROP	\$0	\$0	\$3,029	\$0	\$0	\$0
<b>Total 13150100 - CapitalFDAdministration:</b>	<b>\$2,660,636</b>	<b>\$0</b>	<b>\$3,029</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>13175100 - CapitalPWAdministration</b>						
REIMBURSE DAMAGE TO VLG PROP	\$0	\$0	\$6,449	\$0	\$0	\$0
<b>Total 13175100 - CapitalPWAdministration:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,449</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total 39 - Other Sources:</b>	<b>\$2,693,793</b>	<b>\$89,441</b>	<b>\$26,986</b>	<b>\$0</b>	<b>\$56,064</b>	<b>\$50,000</b>
<b>53 - Fund Transfers In</b>						
<b>13110100 - CapitalAdministration</b>						
GENERAL FUND	\$4,100,000	\$2,508,846	\$1,500,000	\$0	\$2,750,000	\$0
IMPACT FEE FUND	\$150,000	\$150,000	\$150,000	\$126,928	\$126,928	\$0
<b>Total 13110100 - CapitalAdministration:</b>	<b>\$4,250,000</b>	<b>\$2,658,846</b>	<b>\$1,650,000</b>	<b>\$126,928</b>	<b>\$2,876,928</b>	<b>\$0</b>
<b>Total 53 - Fund Transfers In:</b>	<b>\$4,250,000</b>	<b>\$2,658,846</b>	<b>\$1,650,000</b>	<b>\$126,928</b>	<b>\$2,876,928</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$13,390,651</b>	<b>\$8,547,322</b>	<b>\$8,123,390</b>	<b>\$5,776,928</b>	<b>\$8,975,442</b>	<b>\$6,000,000</b>
<b>Expenditures</b>						
<b>43 - Prof &amp; Tech Services</b>						
<b>13175150 - CapitalInfrastructure</b>						
ENGINEERING CONSULTANT	\$115,164	\$267,750	\$400,316	\$500,000	\$500,000	\$1,320,000
<b>Total 13175150 - CapitalInfrastructure:</b>	<b>\$115,164</b>	<b>\$267,750</b>	<b>\$400,316</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$1,320,000</b>
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$115,164</b>	<b>\$267,750</b>	<b>\$400,316</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$1,320,000</b>
<b>44 - Contractual Services</b>						
<b>13175150 - CapitalInfrastructure</b>						
STREET SURFACING-MAINT	\$782,891	\$4,104,160	\$3,727,761	\$4,225,000	\$3,800,000	\$6,115,000
PAVEMENT MARKING	\$0	\$16,757	\$59,921	\$75,000	\$75,000	\$75,000
PUBLIC SIDEWALK	\$107,337	\$160,510	\$166,516	\$150,000	\$150,000	\$250,000
<b>Total 13175150 - CapitalInfrastructure:</b>	<b>\$890,228</b>	<b>\$4,281,427</b>	<b>\$3,954,199</b>	<b>\$4,450,000</b>	<b>\$4,025,000</b>	<b>\$6,440,000</b>
<b>Total 44 - Contractual Services:</b>	<b>\$890,228</b>	<b>\$4,281,427</b>	<b>\$3,954,199</b>	<b>\$4,450,000</b>	<b>\$4,025,000</b>	<b>\$6,440,000</b>
<b>48 - Debt Service</b>						
<b>13150100 - CapitalFDAdministration</b>						
FIRE STATION #3 PRINCIPAL	\$161,178	\$5,277,482	\$0	\$0	\$0	\$0
FIRE STATION #3 INEREST	\$128,511	\$79,254	\$0	\$0	\$0	\$0
<b>Total 13150100 - CapitalFDAdministration:</b>	<b>\$289,689</b>	<b>\$5,356,736</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total 48 - Debt Service:</b>	<b>\$289,689</b>	<b>\$5,356,736</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>47 - Capital</b>						



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
<b>13100000 - Capital Improvement Fund</b>						
NETWORK EQUIPMENT/APPLICATIONS	\$81,225	\$4,281	\$138,361	\$182,000	\$182,000	\$155,000
CYBER SECURITY EQUIP/APPS	\$75,725	\$0	\$0	\$130,000	\$130,000	\$80,000
VIRTUALIZATION & STORAGE	\$0	\$25,955	\$89,970	\$45,000	\$45,000	\$62,000
<b>Total 13100000 - Capital Improvement Fund:</b>	<b>\$156,950</b>	<b>\$30,235</b>	<b>\$228,332</b>	<b>\$357,000</b>	<b>\$357,000</b>	<b>\$297,000</b>
<b>13110100 - CapitalAdministration</b>						
BUILDING IMPROVEMENTS	\$66,298	\$40,883	\$180,336	\$1,017,500	\$1,017,500	\$100,000
SECURITY IMPROVEMENTS	\$0	\$0	\$21,793	\$33,000	\$33,000	\$6,500
ENTERPRISE SOFTWARE SYS&APPS	\$0	\$0	\$0	\$50,000	\$0	\$0
AUDIO VISUAL EQUIPMENT	\$5,456	\$2,613	\$13,199	\$11,000	\$11,000	\$9,000
COMMUNICATION SYSTEMS&SERVICES	\$0	\$0	\$5,935	\$25,000	\$25,000	\$10,000
DEPARTMENT SOFTWARE SYS&APPS	\$11,500	\$0	\$5,500	\$0	\$0	\$0
<b>Total 13110100 - CapitalAdministration:</b>	<b>\$83,254</b>	<b>\$43,496</b>	<b>\$226,763</b>	<b>\$1,136,500</b>	<b>\$1,086,500</b>	<b>\$125,500</b>
<b>13140100 - CapitalPDAdministration</b>						
BUILDING IMPROVEMENTS	\$93,606	\$3,256	\$176,732	\$299,500	\$299,500	\$493,000
SECURITY IMPROVEMENTS	\$480	\$0	\$14,926	\$9,000	\$9,000	\$7,000
AUDIO VISUAL EQUIPMENT	\$1,296	\$19,913	\$2,996	\$20,000	\$20,000	\$40,000
DEPARTMENT SOFTWARE SYS&APPS	\$0	\$0	\$37,937	\$50,000	\$50,000	\$0
MACHINERY & EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$150,000
<b>Total 13140100 - CapitalPDAdministration:</b>	<b>\$95,382</b>	<b>\$23,169</b>	<b>\$232,591</b>	<b>\$378,500</b>	<b>\$378,500</b>	<b>\$690,000</b>
<b>13140200 - CapitalPDCommunications</b>						
SECURITY IMPROVEMENTS	\$0	\$0	\$0	\$2,000	\$2,000	\$1,500
AUDIO VISUAL EQUIPMENT	\$0	\$1,875	\$160	\$5,000	\$5,000	\$0
<b>Total 13140200 - CapitalPDCommunications:</b>	<b>\$0</b>	<b>\$1,875</b>	<b>\$160</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$1,500</b>
<b>13150100 - CapitalFDAdministration</b>						
BUILDING IMPROVEMENTS	\$0	\$0	\$122,978	\$277,500	\$277,500	\$590,000
SECURITY IMPROVEMENTS	\$0	\$0	\$2,224	\$3,000	\$3,000	\$2,500
FIRE STATION #3	\$2,694,895	\$0	\$0	\$0	\$0	\$0
PRE-EMPTION SYSTEM	\$2,782	\$0	\$0	\$5,000	\$5,000	\$5,000
FIRE FIGHTING EQUIPMENT	\$0	\$0	\$35,919	\$70,000	\$70,000	\$360,000
MATCHING GRANT PROGRAM	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000
WARNING SIRENS	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000
AUDIO VISUAL EQUIPMENT	\$0	\$0	\$7,244	\$15,000	\$15,000	\$15,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
COMMUNICATION SYSTEMS&SERVICES	\$0	\$0	\$3,805	\$70,000	\$70,000	\$0
VEHICLES	\$22,006	\$62,002	\$328,785	\$461,000	\$461,000	\$455,000
<b>Total 13150100 - CapitalFDAdministration:</b>	<b>\$2,719,683</b>	<b>\$62,002</b>	<b>\$500,956</b>	<b>\$951,500</b>	<b>\$951,500</b>	<b>\$1,477,500</b>
<b>13175100 - CapitalPWAdministration</b>						
BUILDING IMPROVEMENTS	\$59,705	\$62,456	\$184,475	\$605,000	\$605,000	\$357,500
SECURITY IMPROVEMENTS	\$0	\$0	\$0	\$2,750	\$2,750	\$2,000
STREET LIGHTS	\$122,739	\$121,896	\$32,980	\$100,000	\$100,000	\$110,000
AUDIO VISUAL EQUIPMENT	\$0	\$0	\$0	\$10,000	\$10,000	\$1,000
COMMUNICATION SYSTEMS&SERVICES	\$0	\$0	\$0	\$0	\$0	\$10,000
VEHICLES	\$0	\$0	\$37,456	\$0	\$0	\$0
<b>Total 13175100 - CapitalPWAdministration:</b>	<b>\$182,444</b>	<b>\$184,353</b>	<b>\$254,911</b>	<b>\$717,750</b>	<b>\$717,750</b>	<b>\$480,500</b>
<b>13175150 - CapitalInfrastructure</b>						
LAND ACQUISITION	\$0	\$4,612	\$320	\$150,000	\$150,000	\$50,000
INTERGOV COST SHARING	\$0	\$0	\$152,000	\$315,000	\$315,000	\$30,000
DRAINAGE IMPROVEMENTS	\$204,878	\$105,704	\$191,027	\$175,000	\$155,000	\$150,000
SIDEWALK IMPROVEMENTS	\$0	\$197,530	\$448,789	\$100,000	\$100,000	\$550,000
BRIDGE MAINTENANCE	\$0	\$0	\$0	\$20,000	\$20,000	\$25,000
DEMOLITION COSTS	\$100,298	\$0	\$0	\$0	\$0	\$0
INTER/INTRA NETWORK PROJ	\$207	\$0	\$0	\$0	\$0	\$0
<b>Total 13175150 - CapitalInfrastructure:</b>	<b>\$305,382</b>	<b>\$307,846</b>	<b>\$792,135</b>	<b>\$760,000</b>	<b>\$740,000</b>	<b>\$805,000</b>
<b>Total 47 - Capital:</b>	<b>\$3,543,095</b>	<b>\$652,977</b>	<b>\$2,235,847</b>	<b>\$4,308,250</b>	<b>\$4,238,250</b>	<b>\$3,877,000</b>
<b>54 - Fund Transfers Out</b>						
<b>13110100 - CapitalAdministration</b>						
TRANSFER TO FLEET SERVICES	\$380,500	\$0	\$0	\$0	\$0	\$0
<b>Total 13110100 - CapitalAdministration:</b>	<b>\$380,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>13140100 - CapitalPDAdministration</b>						
TRANSFER TO FLEET SERVICES PD	\$0	\$385,200	\$332,000	\$585,200	\$585,200	\$574,500
<b>Total 13140100 - CapitalPDAdministration:</b>	<b>\$0</b>	<b>\$385,200</b>	<b>\$332,000</b>	<b>\$585,200</b>	<b>\$585,200</b>	<b>\$574,500</b>
<b>13175100 - CapitalPWAdministration</b>						
TRANSFER TO FLEET SERVICES PW	\$0	\$891,000	\$568,500	\$532,500	\$532,500	\$660,000
<b>Total 13175100 - CapitalPWAdministration:</b>	<b>\$0</b>	<b>\$891,000</b>	<b>\$568,500</b>	<b>\$532,500</b>	<b>\$532,500</b>	<b>\$660,000</b>
<b>Total 54 - Fund Transfers Out:</b>	<b>\$380,500</b>	<b>\$1,276,200</b>	<b>\$900,500</b>	<b>\$1,117,700</b>	<b>\$1,117,700</b>	<b>\$1,234,500</b>
<b>Total Expenditures:</b>	<b>\$5,218,675</b>	<b>\$11,835,091</b>	<b>\$7,490,862</b>	<b>\$10,375,950</b>	<b>\$9,880,950</b>	<b>\$12,871,500</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$8,171,975</b>	<b>-\$3,287,769</b>	<b>\$632,528</b>	<b>-\$4,599,022</b>	<b>-\$905,508</b>	<b>-\$6,871,500</b>





Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
Ending Fund Balance:	\$12,514,124	\$9,226,355	\$9,850,038	\$5,288,473	\$8,981,987	\$2,110,487





### 211 - Golf Course Fund Description

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

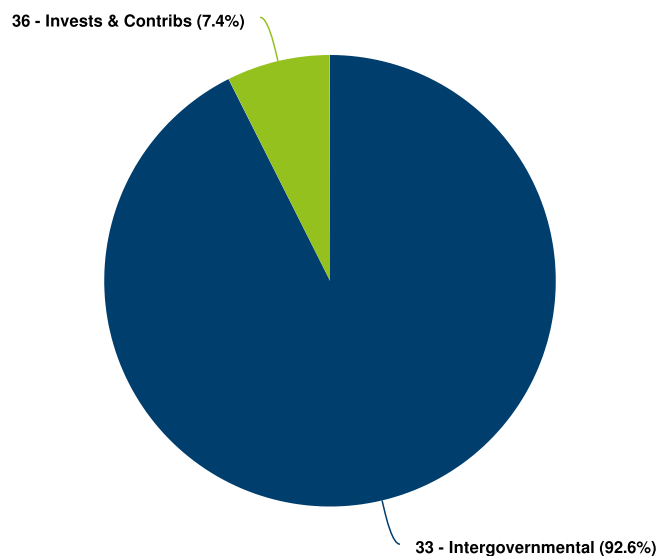
In November 2012, the Village Board approved a 5-year contract with GolfVisions, Inc. to manage the course on behalf of the Village. In October 2017 and July 2022, the Village extended the agreement. The current contract expires November 2028. Contract highlights include:

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

### 211 - Golf Course Fund Revenues by Type

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

#### Budgeted Revenues by Source



#### FY 2024/2025 Review

The Golf Course Fund is projected to finish the year at \$1.1M compared to a budget of \$76K. Notable variances include:

- 33 - Intergovernmental is projected to finish \$5K ahead of budget due to greater than anticipated Amusement Tax.

- 36 - Investments & Contributions is projected to finish \$1.5K ahead of budget.
- 53 - Fund Transfers In is projected to finish \$1.0M ahead of budget due to a surplus capital contribution from the General Fund to to pay for irrigation system replacement in FY 2026/2027.

#### FY 2025/2026 Summary

Revenues are budgeted at \$25K an increase of \$5K or 6.6%. Notable variances include:

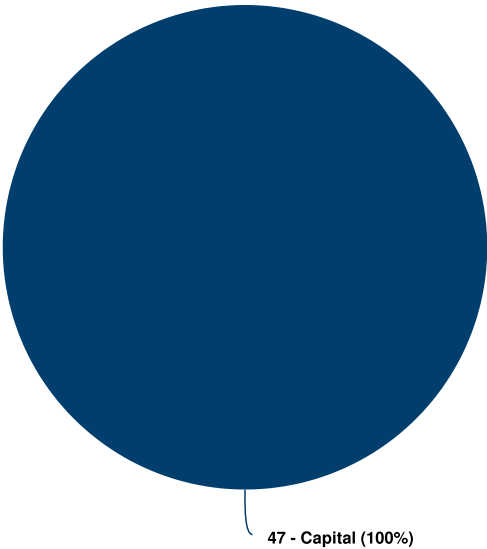
- 33 - Intergovernmental is up \$5K or 7.1% due to higher amusement tax generation.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Revenue Source							
33 - Intergovernmental	\$46,487	\$70,000	\$75,000	\$75,000	\$5,000	\$5,000	7.1%
36 - Invests & Contribs	\$9,130	\$6,000	\$7,500	\$6,000	\$1,500	\$0	0%
53 - Fund Transfers In	\$24,694	\$0	\$1,000,000	\$0	\$1,000,000	\$0	0%
<b>Total Revenue Source:</b>	<b>\$80,311</b>	<b>\$76,000</b>	<b>\$1,082,500</b>	<b>\$81,000</b>	<b>\$1,006,500</b>	<b>\$5,000</b>	<b>6.6%</b>



## 211 - Golf Course Fund Expenditures by Type

### Budgeted Expenditures by Expense Type



#### FY 2024/2025 Review

Expenditures are projected to finish at \$65K compared to a budget of \$65K. Expenditures are for emergency repairs that may be needed on the clubhouse.

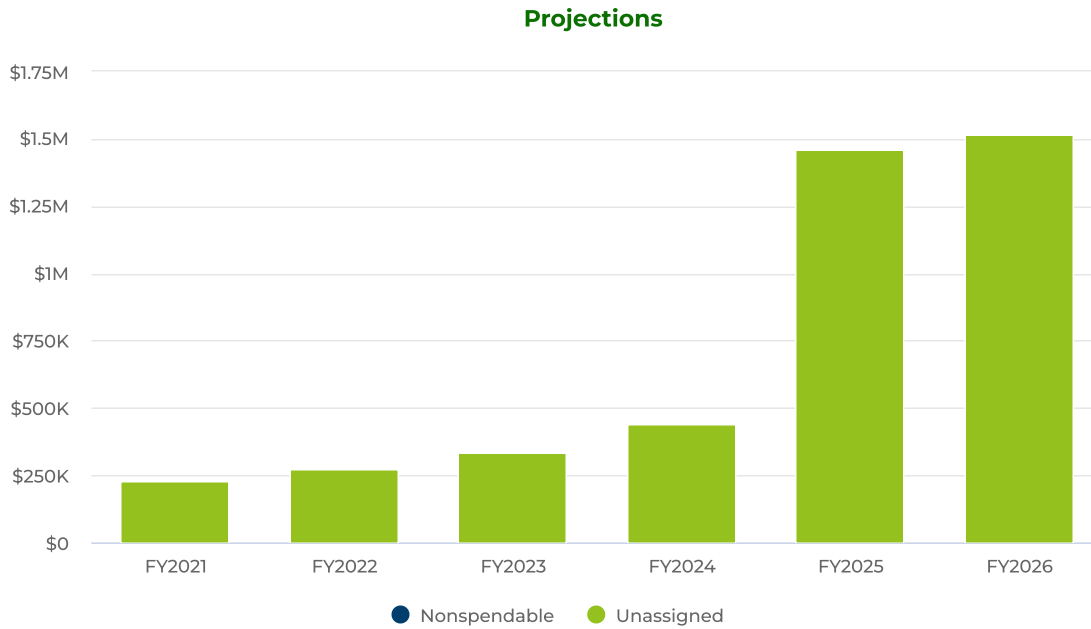
#### FY 2025/2026 Summary

Budgeted expenditures are \$25K an decrease of \$40K or 61.5%.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
47 - Capital	\$30,242	\$65,000	\$65,000	\$25,000	\$0	-\$40,000	-61.5%
Total Expense Objects:	\$30,242	\$65,000	\$65,000	\$25,000	\$0	-\$40,000	-61.5%



# Fund Balance



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Fund Balance</b>	—	—	—	—	—	—
Unassigned	\$227,422	\$274,386	\$335,613	\$441,970	\$1,459,470	\$1,515,470
Nonspendable	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Fund Balance:</b>	<b>\$227,422</b>	<b>\$274,386</b>	<b>\$335,613</b>	<b>\$441,970</b>	<b>\$1,459,470</b>	<b>\$1,515,470</b>



## 211 - Golf Course Fund Line Item Detail

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
Beginning Fund Balance:	\$227,422	\$274,386	\$335,613	\$441,970	\$441,970	\$1,459,470
Revenues						
33 - Intergovernmental						
AMUSEMENT TAX BITTERSWEET	\$57,108	\$61,109	\$46,487	\$70,000	\$75,000	\$75,000
Total 33 - Intergovernmental:	\$57,108	\$61,109	\$46,487	\$70,000	\$75,000	\$75,000
36 - Invests & Contribs						
INTEREST INCOME	\$301	\$5,489	\$9,130	\$6,000	\$7,500	\$6,000
Total 36 - Invests & Contribs:	\$301	\$5,489	\$9,130	\$6,000	\$7,500	\$6,000
53 - Fund Transfers In						
GENERAL FUND	\$0	\$0	\$0	\$0	\$1,000,000	\$0
CAPITAL IMPROVEMENT FUND	\$0	\$0	\$24,694	\$0	\$0	\$0
Total 53 - Fund Transfers In:	\$0	\$0	\$24,694	\$0	\$1,000,000	\$0
Total Revenues:	\$57,409	\$66,598	\$80,311	\$76,000	\$1,082,500	\$81,000
Expenditures						
47 - Capital						
AMORTIZATION	\$21,142	\$21,142	\$21,142	\$0	\$0	\$0
BUILDING IMPROVEMENTS	\$0	\$4,500	\$9,100	\$65,000	\$65,000	\$25,000
Total 47 - Capital:	\$21,142	\$25,642	\$30,242	\$65,000	\$65,000	\$25,000
Total Expenditures:	\$21,142	\$25,642	\$30,242	\$65,000	\$65,000	\$25,000
Total Revenues Less Expenditures:	\$36,267	\$40,956	\$50,069	\$11,000	\$1,017,500	\$56,000
Ending Fund Balance:	\$263,689	\$315,342	\$385,682	\$452,970	\$1,459,470	\$1,515,470





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

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

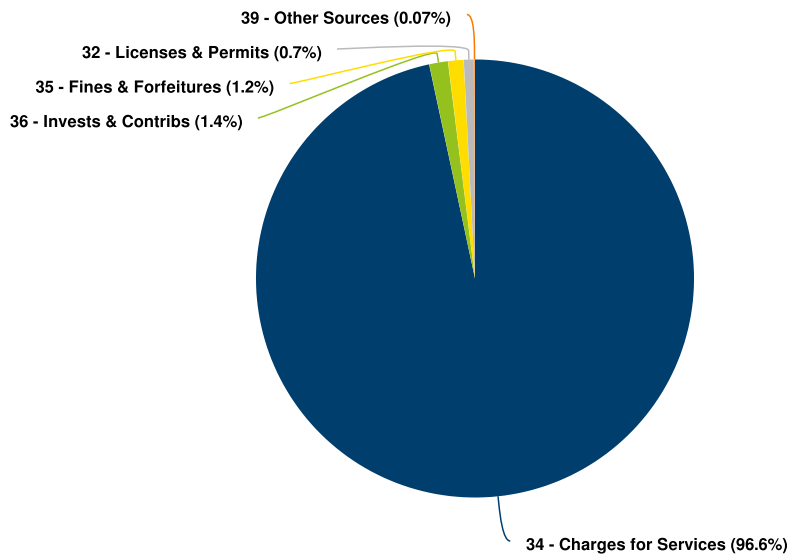
The 221 - Water & Sewer Operating Fund is used to operate and maintain the Village's water distribution system, sanitary sewer conveyance system and sanitary sewer pumping system. These services are performed by the Public Works Utility Division and include the Joint Utility Locating Information for Excavators (JULIE) Program, water meter installation, maintenance and reading and water main maintenance among other functions. The water distribution system includes 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 223 - Water & Sewer Capital Fund is used to support construction projects, as well as equipment purchases, that are used specifically for sustaining water and sewer infrastructure. Historically, developer fees have funded the 223 - Water & Sewer Capital Fund, but with new development opportunities becoming scarcer, the Village Board approved a rate strategy annually.

### 221 - Water & Sewer Operating Fund and 223 - Water & Sewer Capital Fund Revenues by Type

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

#### Budgeted Revenues by Source



#### FY 2024/2025 Review

Fund revenues are projected to finish at \$11.4M compared to a budget of \$10.3M. Notable variances include:

- 33 - Intergovernmental is projected to finish \$750K over budget due to an unanticipated grant from the State of Illinois.
- 32 - Licenses & Permits is projected to finish \$87K over budget due to greater than anticipated connection fees.
- 34 - Charges for Services is projected to finish \$28K over of budget due to greater than anticipated water usage.
- 36 - Investments & Contributions are projected to finish \$10K over budget due to higher interest rates.
- 53 - Fund Transfers In is projected to finish \$250K ahead of budget due to a transfer of excess fund balance from FY 2023/2024 from the 110 - General Fund.



### FY 2025/2026 Summary

Revenues are budgeted at \$10.8M an increase of \$538K or 5.2%. Notable variances include:

- 32 - Licenses & Permits is up \$80K due to anticipated developments that would generate fees.
- 34 - Charges for Service is up \$458K or 4.6% primarily due to a rate adjustment and increased usage assumptions.

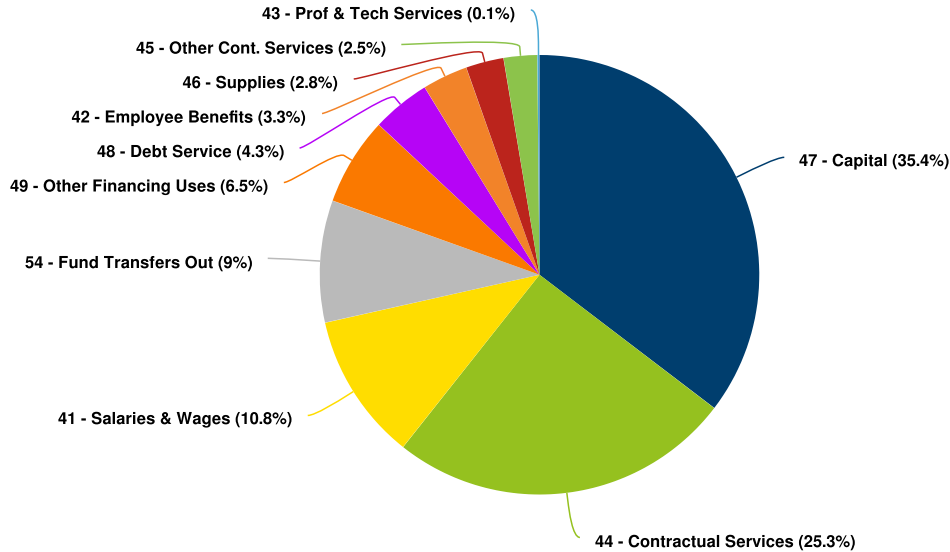
Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Revenue Source							
33 - Intergovernmental	\$0	\$0	\$750,000	\$0	\$750,000	\$0	0%
32 - Licenses & Permits	\$288,421	\$0	\$86,730	\$80,000	\$86,730	\$80,000	N/A
34 - Charges for Services	\$9,993,183	\$10,005,000	\$10,032,815	\$10,463,000	\$27,815	\$458,000	4.6%
35 - Fines & Forfeitures	\$139,202	\$125,000	\$125,000	\$125,000	\$0	\$0	0%
36 - Invests & Contribs	\$234,276	\$150,000	\$160,000	\$150,000	\$10,000	\$0	0%
39 - Other Sources	\$3,837	\$8,000	\$10,000	\$8,000	\$2,000	\$0	0%
53 - Fund Transfers In	\$1,500,000	\$0	\$250,000	\$0	\$250,000	\$0	0%
<b>Total Revenue Source:</b>	<b>\$12,158,919</b>	<b>\$10,288,000</b>	<b>\$11,414,545</b>	<b>\$10,826,000</b>	<b>\$1,126,545</b>	<b>\$538,000</b>	<b>5.2%</b>





## 221 - Water & Sewer Operating Fund and 223 - Water & Sewer Capital Fund Expenditures by Type

### Budgeted Expenditures by Expense Type



#### FY 2024/2025 Review

Fund expenditures are projected to finish the year at \$12.2M compared to a budget of \$12.3M. Notable variances include:

- 41 - Salaries & Wages is projected to finish \$132K under budget due to employee turnover.
- 42 - Employee benefits is projected to finish \$50K under budget due to employee turnover.
- 44 - Contractual Services is projected to finish \$59K under budget due to less mains maintenance.
- 45 - Other Contractual Services is projected to finish \$149K over budget due to bank charges.
- 46 - Supplies is expected to finish \$47K over budget due to higher electricity costs.
- 47 - Capital is projected to finish \$100K under budget due to favorable pricing on watermain replacement bids.

#### FY 2025/2026 Summary

Budgeted expenditures total \$13.1M an increase of \$800K or 6.8% from the prior year's budget. Notable variances include:

- 41 - Salaries & Wages is up \$56K or 4.1% due to wage adjustments and the addition of a full-time maintenance worker.
- 42 - Employee Benefits is down \$25K or 5.3% due to IMRF expense.
- 44 - Contractual Services is up \$60K or 1.9% due to increased purchase of water as a result of higher usage assumptions and a 5% increase in the cost of water from CLCJAWA.
- 46 - Supplies are up \$53K or 16.7% due to greater electricity costs.
- 47 - Capital is up \$400K or 9.5% due to fluctuations in the capital program.
- 54 - Fund Transfers Out is up \$240K or 25.5% due to greater Fleet Services transfer for new vehicles & equipment.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
41 - Salaries & Wages	\$1,141,660	\$1,370,500	\$1,238,449	\$1,426,020	-\$132,051	\$55,520	4.1%
42 - Employee Benefits	\$339,488	\$464,345	\$414,407	\$439,607	-\$49,938	-\$24,738	-5.3%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
43 - Prof & Tech Services	\$1,561	\$18,700	\$18,812	\$18,810	\$112	\$110	0.6%
44 - Contractual Services	\$2,964,372	\$3,264,704	\$3,205,215	\$3,325,153	-\$59,489	\$60,449	1.9%
45 - Other Cont. Services	\$331,491	\$319,071	\$467,655	\$324,205	\$148,584	\$5,134	1.6%
46 - Supplies	\$838,273	\$315,200	\$361,874	\$367,970	\$46,674	\$52,770	16.7%
49 - Other Financing Uses	\$773,275	\$811,940	\$811,940	\$852,537	\$0	\$40,597	5%
48 - Debt Service	\$70,140	\$564,249	\$564,249	\$564,248	\$0	-\$1	0%
47 - Capital	\$2,153,967	\$4,246,500	\$4,146,500	\$4,651,500	-\$100,000	\$405,000	9.5%
54 - Fund Transfers Out	\$1,033,600	\$939,895	\$939,895	\$1,179,940	\$0	\$240,045	25.5%
<b>Total Expense Objects:</b>	<b>\$9,647,825</b>	<b>\$12,315,104</b>	<b>\$12,168,996</b>	<b>\$13,149,990</b>	<b>-\$146,108</b>	<b>\$834,886</b>	<b>6.8%</b>



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

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
<b>Beginning Fund Balance:</b>	\$5,672,109	\$6,087,822	\$7,925,029	\$7,557,069	\$7,557,069	\$6,802,618
<b>Revenues</b>						
<b>33 - Intergovernmental</b>						
IL STATE GRANTS	\$0	\$0	\$0	\$0	\$750,000	\$0
<b>Total 33 - Intergovernmental:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$750,000</b>	<b>\$0</b>
<b>32 - Licenses &amp; Permits</b>						
STONEBROOK CONNECTION	\$0	\$0	-\$800	\$0	\$0	\$0
FRONTAGE FEES	-\$13,000	\$0	\$0	\$0	\$0	\$0
CONNECTION FEES	\$79,105	\$126,680	\$284,121	\$0	\$76,730	\$75,000
FRONTAGE CHARGES	\$16,400	\$0	\$5,100	\$0	\$10,000	\$5,000
<b>Total 32 - Licenses &amp; Permits:</b>	<b>\$82,505</b>	<b>\$126,680</b>	<b>\$288,421</b>	<b>\$0</b>	<b>\$86,730</b>	<b>\$80,000</b>
<b>34 - Charges for Services</b>						
MISC. OTHER CHARGES	\$425	\$525	\$550	\$5,000	\$5,000	\$5,000
TOWER/ANTENNAE LEASE	\$95,120	\$101,849	\$134,942	\$200,000	\$200,000	\$200,000
RECYCLING REVENUE	\$0	\$0	\$1,317	\$1,500	\$1,500	\$0
CUSTOMER SALES-SEWER	\$2,238,903	\$2,186,271	\$2,438,685	\$2,235,000	\$2,262,315	\$2,350,000
CUSTOMER SALES-WATER	\$7,167,979	\$7,041,401	\$7,392,928	\$7,540,000	\$7,540,000	\$7,885,000
METER SALES	\$12,794	\$12,567	\$22,019	\$20,000	\$20,000	\$20,000
HYDRANT CHARGES	\$778	\$301	\$343	\$500	\$500	\$0
METER RENTAL	\$3,030	\$3,127	\$2,400	\$3,000	\$3,500	\$3,000
<b>Total 34 - Charges for Services:</b>	<b>\$9,519,030</b>	<b>\$9,346,041</b>	<b>\$9,993,183</b>	<b>\$10,005,000</b>	<b>\$10,032,815</b>	<b>\$10,463,000</b>
<b>35 - Fines &amp; Forfeitures</b>						
WATER PENALTIES	\$116,917	\$129,784	\$139,202	\$125,000	\$125,000	\$125,000
<b>Total 35 - Fines &amp; Forfeitures:</b>	<b>\$116,917</b>	<b>\$129,784</b>	<b>\$139,202</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>
<b>36 - Invests &amp; Contribs</b>						
INTEREST INCOME	\$6,805	\$243,791	\$234,276	\$150,000	\$160,000	\$150,000
<b>Total 36 - Invests &amp; Contribs:</b>	<b>\$6,805</b>	<b>\$243,791</b>	<b>\$234,276</b>	<b>\$150,000</b>	<b>\$160,000</b>	<b>\$150,000</b>
<b>39 - Other Sources</b>						
DAMAGE TO VLG PROPERTY	\$2,708	\$4,656	\$3,837	\$8,000	\$10,000	\$8,000
WORK COMP REIMBURSEMENTS	\$7,027	\$0	\$0	\$0	\$0	\$0
<b>Total 39 - Other Sources:</b>	<b>\$9,735</b>	<b>\$4,656</b>	<b>\$3,837</b>	<b>\$8,000</b>	<b>\$10,000</b>	<b>\$8,000</b>
<b>53 - Fund Transfers In</b>						
WATER & SEWER OPERATING FUND	\$0	\$208,625	\$0	\$0	\$0	\$0
FLEET SERVICES FUND	\$158,407	\$0	\$0	\$0	\$0	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
GENERAL FUND	\$0	\$2,000,000	\$1,500,000	\$0	\$250,000	\$0
<b>Total 53 - Fund Transfers In:</b>	<b>\$158,407</b>	<b>\$2,208,625</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>\$9,893,398</b>	<b>\$12,059,576</b>	<b>\$12,158,919</b>	<b>\$10,288,000</b>	<b>\$11,414,545</b>	<b>\$10,826,000</b>
<b>Expenditures</b>						
<b>41 - Salaries &amp; Wages</b>						
COMPENSATED ABSENCES EXP	-\$7,439	\$517	\$2,336	\$0	\$0	\$0
SALARIES-REGULAR	\$895,882	\$952,793	\$978,949	\$1,144,150	\$1,042,000	\$1,227,720
SALARIES-PART TIME	\$70,256	\$28,061	\$46,116	\$78,850	\$50,000	\$50,000
SALARIES-SICK LV BUYBACK	\$310	\$0	\$2,869	\$3,500	\$2,149	\$2,500
LONGEVITY	\$3,880	\$3,700	\$4,000	\$4,000	\$4,300	\$5,800
OVERTIME	\$87,661	\$97,335	\$107,390	\$140,000	\$140,000	\$140,000
<b>Total 41 - Salaries &amp; Wages:</b>	<b>\$1,050,549</b>	<b>\$1,082,406</b>	<b>\$1,141,660</b>	<b>\$1,370,500</b>	<b>\$1,238,449</b>	<b>\$1,426,020</b>
<b>42 - Employee Benefits</b>						
MEDICAL INSURANCE	\$309,480	\$0	\$0	\$0	\$0	\$0
DENTAL INSURANCE	\$2,935	\$0	\$0	\$0	\$0	\$0
LIFE INSURANCE	\$1,351	\$0	\$0	\$0	\$0	\$0
MEDICAL INSURANCE - IBNR	\$0	\$239	-\$43	\$0	\$0	\$0
SOCIAL SECURITY	\$65,861	\$66,663	\$69,214	\$85,000	\$72,500	\$76,500
MEDICARE	\$15,468	\$15,674	\$16,295	\$19,900	\$17,100	\$17,886
IL MUNIC RETIREMENT FUND	\$114,385	\$97,412	\$85,835	\$109,700	\$81,800	\$98,690
IMRF EXPENSE - NPO	-\$295,163	\$42,924	-\$154,069	\$0	\$0	\$0
OPEB EXPENSE	\$276,355	\$0	\$85,116	\$0	\$0	\$0
TUITION REIMBURSEMENT	\$8,100	\$10,013	\$1,013	\$0	\$0	\$0
WORKERS COMP INSURANCE	\$236,230	\$227,995	\$220,355	\$220,356	\$220,099	\$220,356
WELLNESS PROGRAM	\$0	\$140	\$70	\$400	\$400	\$400
EMPLOYEE AWARDS	\$174	\$252	\$293	\$400	\$400	\$400
EMPLOYEE ASSISTANCE	\$275	\$0	\$0	\$0	\$0	\$0
CLOTHING ALLOWANCE	\$5,000	\$4,751	\$5,060	\$6,470	\$6,183	\$6,960
CLOTHING ALLOW NONTAX	\$0	\$0	\$0	\$150	\$30	\$90
UNIFORM SERVICE	\$4,852	\$5,742	\$5,529	\$6,800	\$5,500	\$6,800
AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400
COMMUTING BENEFIT	\$80	\$80	\$100	\$200	\$80	\$160
MEDICAL EXPENSE	\$1,435	\$4,540	\$1,811	\$1,700	\$1,500	\$2,420
CDL REIMBURSEMENT	\$89	\$126	\$509	\$369	\$315	\$140
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$10,500	\$6,100	\$6,405
<b>Total 42 - Employee Benefits:</b>	<b>\$749,307</b>	<b>\$478,952</b>	<b>\$339,488</b>	<b>\$464,345</b>	<b>\$414,407</b>	<b>\$439,607</b>
<b>43 - Prof &amp; Tech Services</b>						
GENERAL LEGAL SERVICE	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500
LABOR ATTORNEY	\$276	\$0	\$0	\$2,500	\$2,500	\$2,500
AUDIT FEES	\$6,750	\$0	\$0	\$13,000	\$13,000	\$13,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
PERSONNEL TESTING	\$852	\$564	\$461	\$500	\$612	\$500
CDL SCREENING	\$1,067	\$1,171	\$1,100	\$1,200	\$1,200	\$1,310
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$8,945</b>	<b>\$1,735</b>	<b>\$1,561</b>	<b>\$18,700</b>	<b>\$18,812</b>	<b>\$18,810</b>
<b>44 - Contractual Services</b>						
JULIE SERVICE	\$7,075	\$6,044	\$6,224	\$6,500	\$5,800	\$6,500
METER TESTING	\$13,893	\$2,857	\$13,544	\$30,000	\$30,000	\$30,000
WASTE REMOVAL	\$7,180	\$15,439	\$6,400	\$8,250	\$8,250	\$8,250
NORTH SHORE SANITARY DIST	\$410	\$240	\$252	\$500	\$500	\$500
WATER TOWER MAINT.	\$488,810	\$195,759	\$197,898	\$222,130	\$210,813	\$245,177
WATER PURCHASE CLCJAWA	\$2,378,230	\$2,141,082	\$2,352,235	\$2,355,885	\$2,445,000	\$2,375,164
CUSTODIAL SERVICE	\$4,461	\$4,670	\$5,160	\$6,000	\$6,000	\$6,000
CLOUD & NETWORK SERVICES	\$15,106	\$25,946	\$35,866	\$46,670	\$47,256	\$40,294
NETWORK SERVICES	\$0	\$0	\$0	\$0	\$0	\$10,625
COMPUTER HARDWARE MAINT	\$5,866	\$6,255	\$9,304	\$10,300	\$9,383	\$11,275
COMPUTER SOFTWARE MAINT	\$58,038	\$61,890	\$61,524	\$71,329	\$84,318	\$110,423
TELECOM MAINTENANCE	\$995	\$1,006	\$1,484	\$1,940	\$1,920	\$1,940
EQUIPMENT MAINTENANCE	\$19,502	\$15,267	\$16,538	\$25,500	\$25,500	\$48,090
BUILDING MAINTENANCE	\$56,969	\$32,292	\$39,132	\$35,000	\$35,000	\$40,240
AUTO & TRUCK MAINTENANCE	\$710	\$0	\$0	\$0	\$0	\$0
LANDSCAPE MAINTENANCE	\$2,003	\$2,098	\$782	\$2,000	\$2,200	\$2,400
PUMPING-MAINTENANCE	\$42,713	\$120,052	\$102,386	\$167,500	\$140,000	\$96,000
SERVICES-MAINTENANCE	\$3,817	\$5,767	\$4,413	\$20,000	\$10,000	\$20,000
HYDRANT & VALVE-MAINT	\$26,338	\$58,339	\$53,278	\$72,000	\$67,000	\$79,000
MANHOLE-MAINTENANCE	\$925	\$579	\$301	\$2,000	\$2,000	\$2,000
MISCELLEANEOUS-MAINTENANC	\$1,530	\$1,879	\$2,089	\$2,000	\$2,000	\$2,000
MAINS-MAINTENANCE	\$28,683	\$26,687	\$43,925	\$152,000	\$45,000	\$162,000
SCADA MAINTENANCE	\$7,473	\$25,910	\$10,325	\$24,000	\$24,000	\$24,000
EQUIPMENT RENTAL	\$797	\$460	\$236	\$2,000	\$2,000	\$2,000
OFFICE MACHINE RENTAL	\$760	\$917	\$1,077	\$1,200	\$1,275	\$1,275
<b>Total 44 - Contractual Services:</b>	<b>\$3,172,282</b>	<b>\$2,751,437</b>	<b>\$2,964,372</b>	<b>\$3,264,704</b>	<b>\$3,205,215</b>	<b>\$3,325,153</b>
<b>45 - Other Cont. Services</b>						
PRINTING & PUBLISHING	\$9,242	\$10,369	\$9,884	\$10,150	\$10,150	\$10,150
SERVICE CHARGE	\$4,073	\$4,217	\$4,366	\$4,600	\$4,925	\$5,000
BANK FEES	\$103,117	\$124,871	\$185,769	\$100,000	\$250,000	\$100,000
PROPERTY LIEN FEES	\$443	\$143	\$50	\$0	\$0	\$0
LIABILITY INSURANCE	\$13,430	\$12,962	\$12,530	\$12,531	\$12,516	\$12,531
AUTO INSURANCE	\$27,580	\$26,619	\$25,732	\$25,733	\$25,703	\$25,733
PROPERTY INSURANCE	\$19,730	\$19,044	\$18,411	\$18,412	\$18,391	\$18,412
INSURANCE DEDUCTIBLE	\$8,667	\$2,543	-\$5,000	\$1,000	\$1,000	\$1,000
DAMAGE TO VILLAGE PROPERTY	\$0	\$2,776	\$6,268	\$8,000	\$8,000	\$8,000
PHONE	\$9,269	\$6,286	\$5,689	\$8,000	\$8,000	\$8,000
MOBILE PHONE	\$4,076	\$4,172	\$5,431	\$5,800	\$7,100	\$7,500



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
MOBILE DATA SERVICE	\$6,532	\$7,426	\$45,007	\$103,750	\$103,750	\$103,750
TRAINING & SCHOOLS	\$7,641	\$10,097	\$8,391	\$11,975	\$9,000	\$9,745
MEETING & CONVENTION	\$4,148	\$3,204	\$4,466	\$4,900	\$4,900	\$9,885
DUES & SUBSCRIPTIONSS	\$2,018	\$2,425	\$1,784	\$2,275	\$2,275	\$2,379
CAR EXPENSE/MILEAGE REIMB	\$1,214	\$1,992	\$1,384	\$1,370	\$1,370	\$1,370
INFO SYS TRAINING	\$0	\$1,597	\$1,329	\$575	\$575	\$750
<b>Total 45 - Other Cont. Services:</b>	<b>\$221,179</b>	<b>\$240,743</b>	<b>\$331,491</b>	<b>\$319,071</b>	<b>\$467,655</b>	<b>\$324,205</b>
<b>46 - Supplies</b>						
OFFICE SUPPLIES	\$1,169	\$1,223	\$1,340	\$2,000	\$2,000	\$2,000
COMPUTER SUPPLIES	\$167	\$41	\$206	\$300	\$300	\$300
POSTAGE	\$43,203	\$49,562	\$56,373	\$56,000	\$56,000	\$56,000
CHEMICALS	\$1,546	\$1,351	\$2,529	\$2,600	\$3,200	\$3,380
REFERENCE MATERIAL	\$0	\$122	\$362	\$500	\$500	\$500
MISC OTHER SUPPLIES	\$11	\$459	\$800	\$900	\$900	\$900
JULIE SUPPLIES	\$1,189	\$3,075	\$3,360	\$3,400	\$4,000	\$4,440
SMALL TOOLS	\$1,418	\$3,724	\$3,286	\$3,500	\$3,500	\$3,500
HOUSEKEEPING SUPPLIES	\$803	\$779	\$363	\$1,200	\$750	\$1,000
SAFETY SUPPLIES	\$6,288	\$6,839	\$11,768	\$16,300	\$16,300	\$6,800
WATER METERS	\$7,007	\$3,108	\$2,236	\$7,000	\$13,000	\$7,000
METERS-REPLACEMENT PGRM	\$52,216	\$54,199	\$75,584	\$57,000	\$57,000	\$57,000
METER PARTS	\$1,349	\$2,550	\$1,516	\$2,000	\$2,000	\$2,000
WATER SAMPLING	\$10,304	\$15,653	\$17,332	\$20,900	\$20,900	\$26,900
AGG MATERIAL	\$16,975	\$11,479	\$13,052	\$15,000	\$15,000	\$17,250
NATURAL GAS	\$15,396	\$11,619	\$10,324	\$14,000	\$14,000	\$14,000
ELECTRIC PUMP/LFT STATION	\$93,232	\$104,330	\$106,317	\$100,000	\$140,000	\$150,000
FUEL	\$119	\$0	\$0	\$0	\$0	\$0
MISC OTHER CAPITAL ITEMS	\$374,929	\$353,670	\$522,503	\$0	\$0	\$0
OFFICE FURNITURE	\$298	\$2,859	\$0	\$2,800	\$2,800	\$2,800
COMPUTER HARDWARE	\$1,880	\$3,090	\$8,657	\$8,350	\$8,274	\$10,750
COMPUTER SOFTWARE	\$0	\$450	\$0	\$750	\$750	\$750
RADIO EQUIPMENT	\$0	\$0	\$365	\$700	\$700	\$700
<b>Total 46 - Supplies:</b>	<b>\$629,498</b>	<b>\$630,181</b>	<b>\$838,273</b>	<b>\$315,200</b>	<b>\$361,874</b>	<b>\$367,970</b>
<b>49 - Other Financing Uses</b>						
ADMINISTRATION FEES	\$715,000	\$736,450	\$773,275	\$811,940	\$811,940	\$852,537
<b>Total 49 - Other Financing Uses:</b>	<b>\$715,000</b>	<b>\$736,450</b>	<b>\$773,275</b>	<b>\$811,940</b>	<b>\$811,940</b>	<b>\$852,537</b>
<b>48 - Debt Service</b>						
IEPA SRF LOAN - PRINCIPAL	\$0	\$0	\$0	\$229,583	\$229,583	\$256,672
IEPA SRF LOAN - ADD PRINCIPAL	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000
IEPA SRF LOAN - INTEREST	\$129,085	\$82,906	\$70,140	\$84,666	\$84,666	\$57,576
<b>Total 48 - Debt Service:</b>	<b>\$129,085</b>	<b>\$82,906</b>	<b>\$70,140</b>	<b>\$564,249</b>	<b>\$564,249</b>	<b>\$564,248</b>



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
<b>47 - Capital</b>						
FA CAPITALIZED - INFRASTRUCTUR	\$0	\$2,348,290	-\$3,394,943	\$0	\$0	\$0
FA CAPITALIZED - MACHINERY	\$0	\$397,304	-\$268,406	\$0	\$0	\$0
FA CAPITALIZED - VEHICLES	\$0	\$121,136	-\$396,551	\$0	\$0	\$0
DEPRECIATION - INFRASTRUCTURE	\$0	\$1,341,052	\$1,498,680	\$0	\$0	\$0
DEPRECIATION-BUILDINGS&IMP	\$0	\$56,666	\$56,665	\$0	\$0	\$0
DEPRECIATION-MACHINERY	\$0	\$68,296	\$96,902	\$0	\$0	\$0
DEPRECIATION-VEHICLES	\$0	\$193,437	\$237,153	\$0	\$0	\$0
ARO EXPENSE	\$0	\$22,232	\$22,232	\$0	\$0	\$0
INTERGOV COST SHARING	\$0	\$0	\$629,861	\$1,300,000	\$1,300,000	\$100,500
UTILITY IMPROVEMENT	\$1,584,232	\$1,989,963	\$3,367,884	\$1,400,000	\$1,300,000	\$3,200,000
ENGINEERING STUDIES	\$31,343	\$16	\$0	\$60,000	\$60,000	\$60,000
BUILDING IMPROVEMENTS	\$125,290	\$62,456	\$184,475	\$1,085,000	\$1,085,000	\$567,500
SECURITY IMPROVEMENTS	\$0	\$0	\$1,504	\$4,000	\$4,000	\$3,000
ENTERPRISE EQUIP&APPS	\$31,022	\$0	\$0	\$0	\$0	\$0
SCADA SYSTEM	\$1,000	\$137,813	\$57,817	\$150,000	\$150,000	\$636,500
AUDIO VISUAL EQUIPMENT	\$0	\$0	\$0	\$7,500	\$7,500	\$1,000
NETWORK EQUIPMENT/APPLICATIONS	\$4,313	\$0	\$0	\$55,000	\$55,000	\$25,000
CYBER SECURITY EQUIP/APPS	\$0	\$0	\$0	\$45,000	\$45,000	\$45,000
COMMUNICATION SYSTEMS&SERVICES	\$0	\$0	\$0	\$0	\$0	\$10,000
VIRTUALIZATION & STORAGE	\$0	\$0	\$34,966	\$10,000	\$10,000	\$3,000
DEPARTMENT SOFTWARE SYS&APPS	\$0	\$0	\$25,728	\$130,000	\$130,000	\$0
<b>Total 47 - Capital:</b>	<b>\$1,777,199</b>	<b>\$6,738,662</b>	<b>\$2,153,967</b>	<b>\$4,246,500</b>	<b>\$4,146,500</b>	<b>\$4,651,500</b>
<b>54 - Fund Transfers Out</b>						
TRANSFER TO FLEET SERVICES	\$239,580	\$281,230	\$186,900	\$145,170	\$145,170	\$106,450
TRANSFER TO HEALTH INSURANCE	\$0	\$233,300	\$269,200	\$284,000	\$284,000	\$266,490
WATER & SEWER OPERATING FUND	\$0	\$208,625	\$0	\$0	\$0	\$0
TRANSFER TO FLEET SERVICES	\$155,000	\$891,000	\$577,500	\$510,725	\$510,725	\$807,000
<b>Total 54 - Fund Transfers Out:</b>	<b>\$394,580</b>	<b>\$1,614,155</b>	<b>\$1,033,600</b>	<b>\$939,895</b>	<b>\$939,895</b>	<b>\$1,179,940</b>
<b>Total Expenditures:</b>	<b>\$8,847,625</b>	<b>\$14,357,626</b>	<b>\$9,647,825</b>	<b>\$12,315,104</b>	<b>\$12,168,996</b>	<b>\$13,149,990</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$1,045,774</b>	<b>-\$2,298,050</b>	<b>\$2,511,094</b>	<b>-\$2,027,104</b>	<b>-\$754,451</b>	<b>-\$2,323,990</b>
<b>Ending Fund Balance:</b>	<b>\$6,717,883</b>	<b>\$3,789,772</b>	<b>\$10,436,123</b>	<b>\$5,529,965</b>	<b>\$6,802,618</b>	<b>\$4,478,628</b>





## 231 - Health Insurance Fund

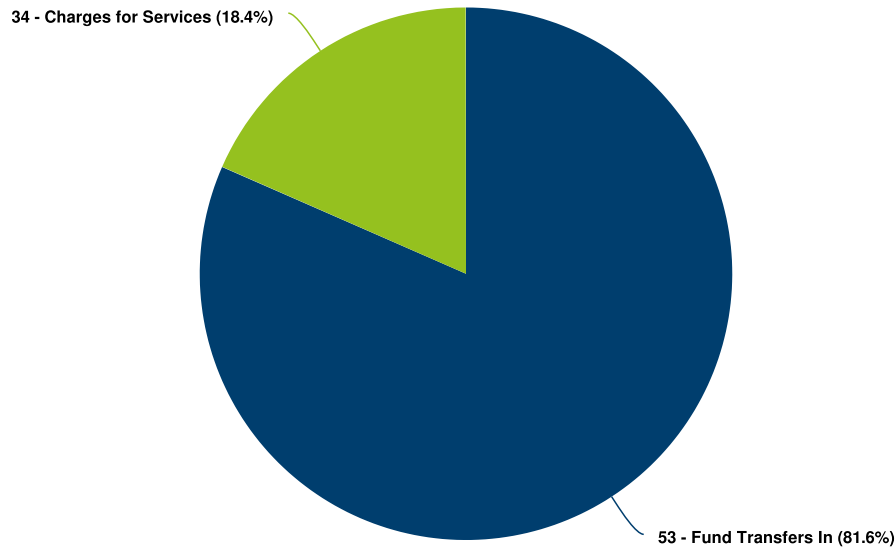
### 231 - Health Insurance Fund Description

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

### 231 - Health Insurance Fund Revenues by Type

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

**Budgeted Revenues by Source**



#### FY 2024/2025 Review

Revenues are projected to finish the year at \$5.8M compared to a budget of \$5.8M.

#### FY 2025/2026 Summary

Revenues are budgeted at \$5.7M an decrease of \$50K or 0.9% compared to the prior year's budget. Notable variances include:

- 34 - Charges for Service are up \$150K or 16.7% due to increased employee premium amounts.
- 39 - Other Sources are down \$200K or 4.1% due to lower charges back to departments. The Village is expected to transition from a self-insured plan to a government cooperative pool resulting in a savings.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Revenue Source							
34 - Charges for Services	\$922,134	\$900,000	\$900,000	\$1,050,000	\$0	\$150,000	16.7%
53 - Fund Transfers In	\$4,563,100	\$4,850,900	\$4,850,900	\$4,650,910	\$0	-\$199,990	-4.1%



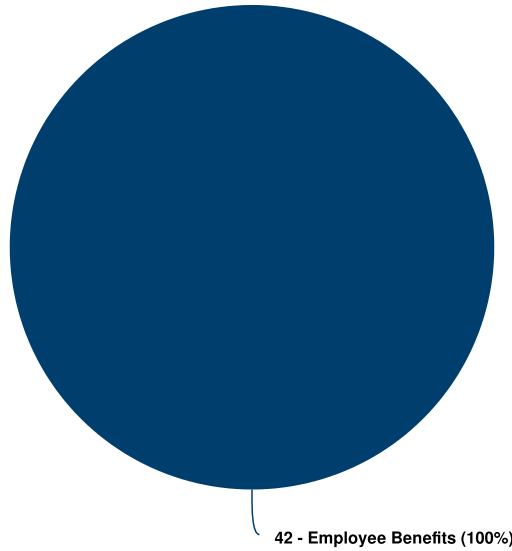


Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Total Revenue Source:	\$5,485,234	\$5,750,900	\$5,750,900	\$5,700,910	\$0	-\$49,990	-0.9%



## 231 - Health Insurance Fund Expenditures by Type

### Budgeted Expenditures by Expense Type



#### FY 2024/2025 Review

Expenditures are projected to finish the year at \$5.7M compared to a budget of \$5.7M.

#### FY 2025/2026 Summary

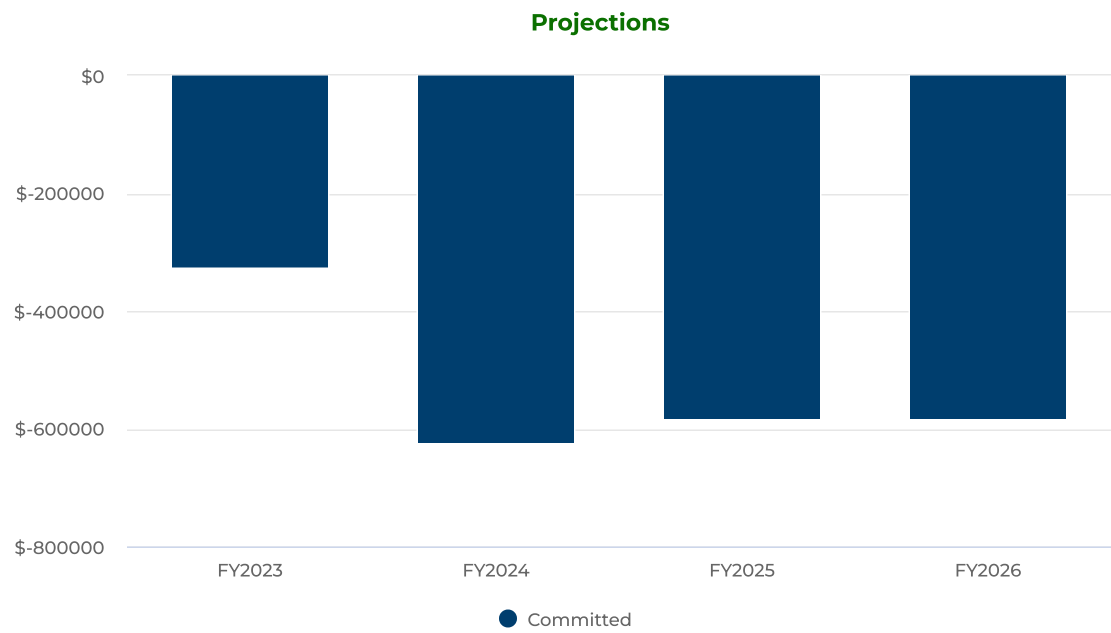
Expenditures are budgeted at \$5.7M a decrease of \$10K or 0.2% compared to the prior year's budget. Notable variances include:

- 42 - Employee Benefits is flat compared to last year. The Village anticipates switching from a self-insured program to a local government pool for health/dental/life insurance.
- 43 - professional & Technical Services is down \$10K or 100% due to the transition to the government pool.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
42 - Employee Benefits	\$5,782,845	\$5,700,900	\$5,700,900	\$5,700,910	\$0	\$10	0%
43 - Prof & Tech Services	\$0	\$10,000	\$10,000	\$0	\$0	-\$10,000	-100%
<b>Total Expense Objects:</b>	<b>\$5,782,845</b>	<b>\$5,710,900</b>	<b>\$5,710,900</b>	<b>\$5,700,910</b>	<b>\$0</b>	<b>-\$9,990</b>	<b>-0.2%</b>



# Fund Balance



Financial Summary	FY2023	FY2024	FY2025	FY2026
Fund Balance	—	—	—	—
Committed	\$-326,253	\$-623,865	\$-583,865	\$-583,865
Total Fund Balance:	\$-326,253	\$-623,865	\$-583,865	\$-583,865



## 231 - Health Insurance Fund Line Item Detail

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
Beginning Fund Balance:	N/A	N/A	-\$326,253	-\$623,865	-\$623,865	-\$583,865
Revenues						
34 - Charges for Services						
23110150 - HealthAdminHR						
EE PORTION INSURANCE PREMIUMS	\$0	\$818,061	\$922,134	\$900,000	\$900,000	\$1,050,000
Total 23110150 - HealthAdminHR:	\$0	\$818,061	\$922,134	\$900,000	\$900,000	\$1,050,000
Total 34 - Charges for Services:	\$0	\$818,061	\$922,134	\$900,000	\$900,000	\$1,050,000
53 - Fund Transfers In						
23175500 - HealthPWWaterSewer						
WATER & SEWER OPERATING FUND	\$0	\$233,300	\$269,200	\$284,000	\$284,000	\$266,490
Total 23175500 - HealthPWWaterSewer:	\$0	\$233,300	\$269,200	\$284,000	\$284,000	\$266,490
23110100 - HealthAdministration						
GENERAL FUND	\$0	\$654,270	\$136,100	\$166,500	\$166,500	\$191,040
Total 23110100 - HealthAdministration:	\$0	\$654,270	\$136,100	\$166,500	\$166,500	\$191,040
23110200 - HealthAdminInfoSys						
GENERAL FUND	\$0	\$109,510	\$115,100	\$155,400	\$155,400	\$141,370
Total 23110200 - HealthAdminInfoSys:	\$0	\$109,510	\$115,100	\$155,400	\$155,400	\$141,370
23120100 - HealthCDPlanBuild						
GENERAL FUND	\$0	\$161,890	\$190,200	\$236,700	\$236,700	\$168,110
Total 23120100 - HealthCDPlanBuild:	\$0	\$161,890	\$190,200	\$236,700	\$236,700	\$168,110
23120200 - HealthCDEngineering						
GENERAL FUND	\$0	\$123,800	\$110,100	\$120,200	\$120,200	\$124,180
Total 23120200 - HealthCDEngineering:	\$0	\$123,800	\$110,100	\$120,200	\$120,200	\$124,180
23140100 - HealthPDAdministration						
GENERAL FUND	\$0	\$1,523,520	\$1,661,000	\$1,729,100	\$1,729,100	\$1,862,510
Total 23140100 - HealthPDAdministration:	\$0	\$1,523,520	\$1,661,000	\$1,729,100	\$1,729,100	\$1,862,510
23140200 - HealthPDCommunications						
GENERAL FUND	\$0	\$457,070	\$460,300	\$448,500	\$448,500	\$115,820
Total 23140200 - HealthPDCommunications:	\$0	\$457,070	\$460,300	\$448,500	\$448,500	\$115,820
23150100 - HealthFDAdministration						



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
GENERAL FUND	\$0	\$1,199,790	\$1,240,800	\$1,257,500	\$1,257,500	\$1,337,230
<b>Total 23150100 - HealthFDAdministration:</b>	<b>\$0</b>	<b>\$1,199,790</b>	<b>\$1,240,800</b>	<b>\$1,257,500</b>	<b>\$1,257,500</b>	<b>\$1,337,230</b>
<b>23175100 - HealthPWAdministration</b>						
GENERAL FUND	\$0	\$283,770	\$300,200	\$379,000	\$379,000	\$367,740
<b>Total 23175100 - HealthPWAdministration:</b>	<b>\$0</b>	<b>\$283,770</b>	<b>\$300,200</b>	<b>\$379,000</b>	<b>\$379,000</b>	<b>\$367,740</b>
<b>23175200 - HealthPWVehMaint</b>						
FLEET SERVICES FUND	\$0	\$76,180	\$80,100	\$74,000	\$74,000	\$76,420
<b>Total 23175200 - HealthPWVehMaint:</b>	<b>\$0</b>	<b>\$76,180</b>	<b>\$80,100</b>	<b>\$74,000</b>	<b>\$74,000</b>	<b>\$76,420</b>
<b>Total 53 - Fund Transfers In:</b>	<b>\$0</b>	<b>\$4,823,100</b>	<b>\$4,563,100</b>	<b>\$4,850,900</b>	<b>\$4,850,900</b>	<b>\$4,650,910</b>
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$5,641,161</b>	<b>\$5,485,234</b>	<b>\$5,750,900</b>	<b>\$5,750,900</b>	<b>\$5,700,910</b>
<b>Expenditures</b>						
<b>42 - Employee Benefits</b>						
<b>23110150 - HealthAdminHR</b>						
MEDICAL INSURANCE	\$0	\$5,660,450	\$5,470,118	\$5,350,400	\$5,350,400	\$5,350,410
DENTAL INSURANCE	\$0	\$259,109	\$267,070	\$275,000	\$275,000	\$275,000
LIFE INSURANCE	\$0	\$35,105	\$40,654	\$45,000	\$45,000	\$45,000
WELLNESS PROGRAM	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000
EMPLOYEE ASSISTANCE	\$0	\$2,918	\$5,003	\$5,500	\$5,500	\$5,500
<b>Total 23110150 - HealthAdminHR:</b>	<b>\$0</b>	<b>\$5,957,582</b>	<b>\$5,782,845</b>	<b>\$5,700,900</b>	<b>\$5,700,900</b>	<b>\$5,700,910</b>
<b>Total 42 - Employee Benefits:</b>	<b>\$0</b>	<b>\$5,957,582</b>	<b>\$5,782,845</b>	<b>\$5,700,900</b>	<b>\$5,700,900</b>	<b>\$5,700,910</b>
<b>43 - Prof &amp; Tech Services</b>						
<b>23110150 - HealthAdminHR</b>						
CONSULTING SERVICES	\$0	\$9,832	\$0	\$10,000	\$10,000	\$0
<b>Total 23110150 - HealthAdminHR:</b>	<b>\$0</b>	<b>\$9,832</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$0</b>	<b>\$9,832</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$5,967,414</b>	<b>\$5,782,845</b>	<b>\$5,710,900</b>	<b>\$5,710,900</b>	<b>\$5,700,910</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$0</b>	<b>-\$326,253</b>	<b>-\$297,611</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>N/A</b>	<b>N/A</b>	<b>-\$623,864</b>	<b>-\$583,865</b>	<b>-\$583,865</b>	<b>-\$583,865</b>





## 233 - Fleet Services Fund

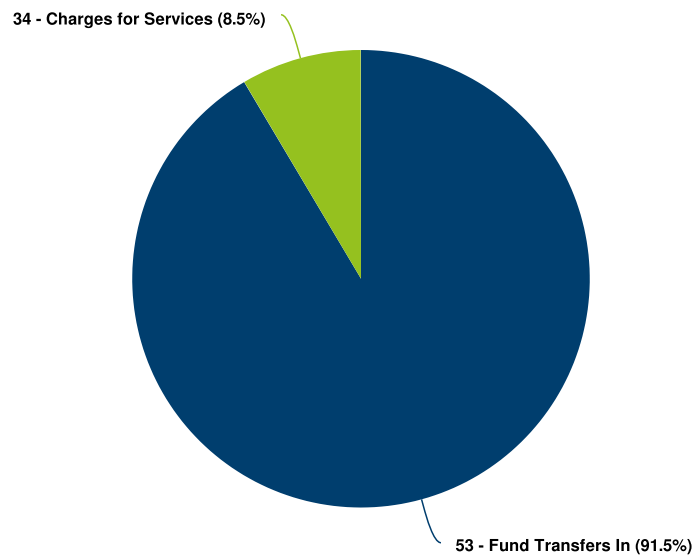
### 233 - Fleet Services Fund Description

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

### 233 - Fleet Services Fund Revenues by Type

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

#### Budgeted Revenues by Source



#### FY 2024/2025 Review

Revenues are projected to finish the year at \$3M compared to a budget of \$3M.

- 34 - Charges for Services is projected to finish \$15K under budget due to less than expected fuel sales.

#### FY 2025/2026 Summary

Revenues are budgeted at \$3.3M an increase of \$250K or 8.3%. Notable variances include:

- 34 - Charges for Services is down \$15K or 5.1% to true up to historical fuel sales.
- 53 - Fund Transfers In is up \$265K or 9.7% due to greater transfers for new vehicles & equipment offset by using \$500K in available fund balance.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Revenue Source							
34 - Charges for Services	\$254,429	\$295,000	\$280,000	\$279,878	-\$15,000	-\$15,122	-5.1%
53 - Fund Transfers In	\$2,934,900	\$2,737,100	\$2,737,100	\$3,002,450	\$0	\$265,350	9.7%

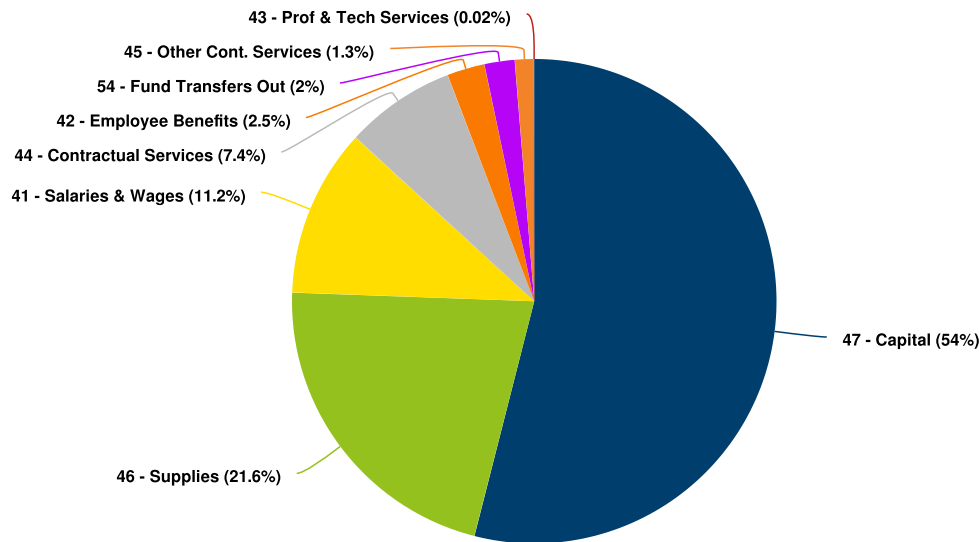


Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Total Revenue Source:	\$3,189,329	\$3,032,100	\$3,017,100	\$3,282,328	-\$15,000	\$250,228	8.3%



## 233 - Fleet Services Fund Expenditures by Type

### Budgeted Expenditures by Expense Type



#### FY 2024/2025 Review

Expenditures are projected to finish at \$3.2M compared to a budget of \$3.2M. All expenditure categories are expected to finish at budget.

#### FY 2025/2026 Summary

Expenditures are budgeted at \$3.8M an increase of \$601K or 18.9%. Notable variances include:

- 44 - Contractual Services is down \$38K or 11.9% due to decreased outside maintenance on vehicles.
- 47 - Capital is up \$616K or 43.2% due to greater vehicle purchases detailed in the Capital Improvmnets section.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
41 - Salaries & Wages	\$367,709	\$413,590	\$413,590	\$424,990	\$0	\$11,400	2.8%
42 - Employee Benefits	\$80,403	\$90,602	\$90,602	\$94,991	\$0	\$4,389	4.8%
43 - Prof & Tech Services	\$1,119	\$600	\$600	\$570	\$0	-\$30	-5%
44 - Contractual Services	\$271,350	\$316,610	\$316,610	\$278,997	\$0	-\$37,613	-11.9%
45 - Other Cont. Services	\$43,565	\$43,705	\$43,705	\$47,800	\$0	\$4,095	9.4%
46 - Supplies	\$828,466	\$815,455	\$816,455	\$817,060	\$1,000	\$1,605	0.2%
47 - Capital	\$1,305,682	\$1,425,850	\$1,425,850	\$2,041,500	\$0	\$615,650	43.2%
54 - Fund Transfers Out	\$80,100	\$74,000	\$74,000	\$76,420	\$0	\$2,420	3.3%

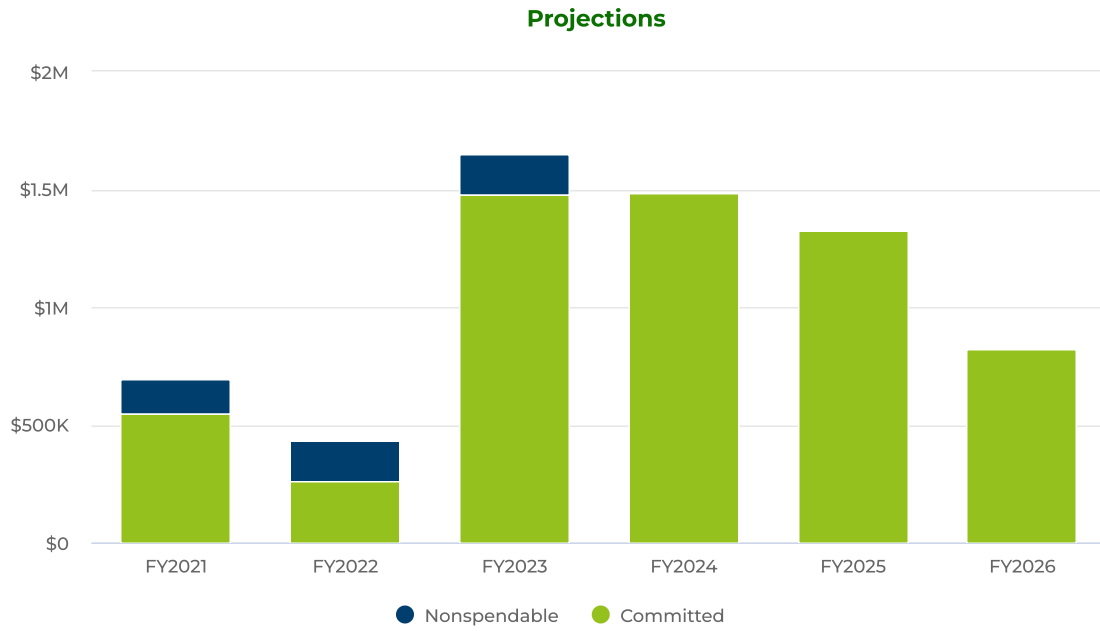




Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Total Expense Objects:	\$2,978,394	\$3,180,412	\$3,181,412	\$3,782,328	\$1,000	\$601,916	18.9%



## Fund Balance



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Fund Balance</b>	—	—	—	—	—	—
Committed	\$546,883	\$262,061	\$1,474,969	\$1,485,089	\$1,321,777	\$821,777
Nonspendable	\$145,505	\$168,708	\$174,863	\$0	\$0	\$0
<b>Total Fund Balance:</b>	<b>\$692,388</b>	<b>\$430,769</b>	<b>\$1,649,832</b>	<b>\$1,485,089</b>	<b>\$1,321,777</b>	<b>\$821,777</b>



## 233 - Fleet Services Fund Line Item Detail

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
Beginning Fund Balance:	\$546,883	\$262,061	\$1,474,969	\$1,485,089	\$1,485,089	\$1,321,777
Revenues						
34 - Charges for Services						
23375200 - FleetPWVehMaint						
FUEL SURCHARGE	\$23,722	\$28,867	\$23,551	\$30,000	\$30,000	\$30,000
FUEL SALES - EXTERNAL	\$0	\$221,320	\$230,878	\$265,000	\$250,000	\$249,878
Total 23375200 - FleetPWVehMaint:	\$23,722	\$250,186	\$254,429	\$295,000	\$280,000	\$279,878
Total 34 - Charges for Services:	\$23,722	\$250,186	\$254,429	\$295,000	\$280,000	\$279,878
53 - Fund Transfers In						
23320100 - FleetCDPlanBuild						
GENERAL FUND-CDBUILDPLAN	\$18,510	\$27,230	\$23,400	\$21,460	\$21,460	\$20,260
Total 23320100 - FleetCDPlanBuild:	\$18,510	\$27,230	\$23,400	\$21,460	\$21,460	\$20,260
23320200 - FleetCDEngineering						
GENERAL FUND- CDENGINEERING	\$36,350	\$53,460	\$24,900	\$15,610	\$15,610	\$12,020
Total 23320200 - FleetCDEngineering:	\$36,350	\$53,460	\$24,900	\$15,610	\$15,610	\$12,020
23340100 - FleetPDAdministration						
GENERAL FUND-PD	\$349,320	\$513,770	\$518,800	\$460,960	\$460,960	\$469,800
Total 23340100 - FleetPDAdministration:	\$349,320	\$513,770	\$518,800	\$460,960	\$460,960	\$469,800
23350100 - FleetFDAdministration						
GENERAL FUND-FD	\$40,120	\$59,000	\$74,200	\$79,080	\$79,080	\$100,040
Total 23350100 - FleetFDAdministration:	\$40,120	\$59,000	\$74,200	\$79,080	\$79,080	\$100,040
23375100 - FleetPWAdministration						
GENERAL FUND-PWADMIN	\$346,280	\$509,300	\$628,700	\$462,820	\$462,820	\$252,380
Total 23375100 - FleetPWAdministration:	\$346,280	\$509,300	\$628,700	\$462,820	\$462,820	\$252,380
23375200 - FleetPWVehMaint						
CAPITAL IMPROVEMENT FUND	\$380,500	\$1,276,200	\$900,500	\$1,157,000	\$1,157,000	\$1,234,500
WATER & SEWER CAPITAL FUND	\$155,000	\$891,000	\$577,500	\$395,000	\$395,000	\$807,000
Total 23375200 - FleetPWVehMaint:	\$535,500	\$2,167,200	\$1,478,000	\$1,552,000	\$1,552,000	\$2,041,500
23375500 - FleetW&SAdmin						
W&S OPERATING FUND-PW	\$239,580	\$281,230	\$186,900	\$145,170	\$145,170	\$106,450



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
<b>Total 23375500 - FleetW&amp;SAdmin:</b>	<b>\$239,580</b>	<b>\$281,230</b>	<b>\$186,900</b>	<b>\$145,170</b>	<b>\$145,170</b>	<b>\$106,450</b>
<b>Total 53 - Fund Transfers In:</b>	<b>\$1,565,660</b>	<b>\$3,611,190</b>	<b>\$2,934,900</b>	<b>\$2,737,100</b>	<b>\$2,737,100</b>	<b>\$3,002,450</b>
<b>Total Revenues:</b>	<b>\$1,589,382</b>	<b>\$3,861,377</b>	<b>\$3,189,329</b>	<b>\$3,032,100</b>	<b>\$3,017,100</b>	<b>\$3,282,328</b>
<b>Expenditures</b>						
<b>41 - Salaries &amp; Wages</b>						
<b>23375200 - FleetPWVehMaint</b>						
SALARIES-REGULAR	\$372,876	\$387,402	\$348,574	\$385,790	\$385,790	\$396,890
SALARIES-SICK LV BUYBACK	\$2,038	\$2,496	\$942	\$2,500	\$2,500	\$2,500
LONGEVITY	\$1,300	\$1,300	\$300	\$300	\$300	\$600
OVERTIME	\$20,761	\$24,422	\$17,893	\$25,000	\$25,000	\$25,000
<b>Total 23375200 - FleetPWVehMaint:</b>	<b>\$396,975</b>	<b>\$415,620</b>	<b>\$367,709</b>	<b>\$413,590</b>	<b>\$413,590</b>	<b>\$424,990</b>
<b>Total 41 - Salaries &amp; Wages:</b>	<b>\$396,975</b>	<b>\$415,620</b>	<b>\$367,709</b>	<b>\$413,590</b>	<b>\$413,590</b>	<b>\$424,990</b>
<b>42 - Employee Benefits</b>						
<b>23375200 - FleetPWVehMaint</b>						
MEDICAL INSURANCE	\$113,303	\$0	\$0	\$0	\$0	\$0
LIFE INSURANCE	\$553	\$0	\$0	\$0	\$0	\$0
SOCIAL SECURITY	\$25,038	\$25,730	\$22,657	\$25,700	\$25,700	\$24,304
MEDICARE	\$5,856	\$6,018	\$5,299	\$6,000	\$6,000	\$5,685
IL MUNIC RETIREMENT FUND	\$43,806	\$37,953	\$29,021	\$33,100	\$33,100	\$39,200
WORKERS COMP INSURANCE	\$17,260	\$16,658	\$16,101	\$16,102	\$16,102	\$16,102
WELLNESS PROGRAM	\$390	\$35	\$0	\$150	\$150	\$150
EMPLOYEE AWARDS/RECOG	\$174	\$200	\$627	\$400	\$400	\$400
EMPLOYEE ASSISTANCE	\$94	\$0	\$0	\$0	\$0	\$0
CLOTHING ALLOWANCE	\$2,000	\$2,163	\$2,372	\$2,400	\$2,400	\$2,400
UNIFORM SERVICE	\$2,489	\$2,550	\$2,693	\$3,000	\$3,000	\$3,000
MEDICAL EXPENSE	\$126	\$350	\$1,634	\$1,000	\$1,000	\$1,055
CDL REIMBURSEMENT	\$61	\$66	\$0	\$150	\$150	\$70
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$2,600	\$2,600	\$2,625
<b>Total 23375200 - FleetPWVehMaint:</b>	<b>\$211,149</b>	<b>\$91,723</b>	<b>\$80,403</b>	<b>\$90,602</b>	<b>\$90,602</b>	<b>\$94,991</b>
<b>Total 42 - Employee Benefits:</b>	<b>\$211,149</b>	<b>\$91,723</b>	<b>\$80,403</b>	<b>\$90,602</b>	<b>\$90,602</b>	<b>\$94,991</b>
<b>43 - Prof &amp; Tech Services</b>						
<b>23375200 - FleetPWVehMaint</b>						
PERSONNEL TESTING	\$0	\$35	\$729	\$200	\$200	\$200
CDL SCREENING	\$332	\$367	\$390	\$400	\$400	\$370
<b>Total 23375200 - FleetPWVehMaint:</b>	<b>\$332</b>	<b>\$402</b>	<b>\$1,119</b>	<b>\$600</b>	<b>\$600</b>	<b>\$570</b>
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$332</b>	<b>\$402</b>	<b>\$1,119</b>	<b>\$600</b>	<b>\$600</b>	<b>\$570</b>
<b>44 - Contractual Services</b>						



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
<b>23375200 - FleetPWVehMaint</b>						
TIRE DISPOSAL	\$472	\$612	\$486	\$550	\$550	\$550
CUSTODIAL SERVICE	\$4,460	\$4,543	\$5,160	\$6,000	\$6,000	\$5,250
CLOUD & NETWORK SERVICES	\$1,392	\$1,640	\$4,630	\$5,455	\$5,455	\$4,070
NETWORK SERVICES	\$0	\$0	\$0	\$0	\$0	\$2,025
COMPUTER HARDWARE MAINT	\$1,812	\$2,893	\$2,173	\$2,775	\$2,775	\$2,800
COMP SOFTWARE MAINTENANCE	\$4,507	\$4,486	\$4,480	\$5,010	\$5,010	\$4,550
TELECOM MAINTENANCE	\$263	\$247	\$372	\$660	\$660	\$647
EQUIPMENT MAINTENANCE	\$5,031	\$4,158	\$5,917	\$7,350	\$7,350	\$7,350
BUILDING MAINTENANCE	\$19,098	\$15,171	\$29,771	\$35,000	\$35,000	\$30,000
AUTO & TRUCK MAINT	\$129,767	\$192,573	\$200,811	\$250,000	\$250,000	\$210,000
FUEL FACILITY MAINTENANCE	\$9,181	\$6,190	\$17,267	\$3,500	\$3,500	\$11,550
OFFICE MACHINE RENTAL	\$114	\$189	\$284	\$310	\$310	\$205
<b>Total 23375200 - FleetPWVehMaint:</b>	<b>\$176,097</b>	<b>\$232,700</b>	<b>\$271,350</b>	<b>\$316,610</b>	<b>\$316,610</b>	<b>\$278,997</b>
<b>Total 44 - Contractual Services:</b>	<b>\$176,097</b>	<b>\$232,700</b>	<b>\$271,350</b>	<b>\$316,610</b>	<b>\$316,610</b>	<b>\$278,997</b>
<b>45 - Other Cont. Services</b>						
<b>23375200 - FleetPWVehMaint</b>						
PRINTING & PUBLISHING SERVICES	\$292	\$150	\$303	\$415	\$415	\$365
LIABILITY INSURANCE	\$21,742	\$29,822	\$28,825	\$28,825	\$28,825	\$28,825
INSURANCE DEDUCTIBLE	-\$1,380	\$2,334	\$0	\$0	\$0	\$0
OTHER INSURANCE	\$0	\$0	\$3,137	\$3,500	\$3,500	\$3,500
MOBILE PHONE	\$2,316	\$2,019	\$1,795	\$2,040	\$2,040	\$3,000
TRAINING & SCHOOLS	\$2,972	\$8,832	\$7,778	\$6,850	\$6,850	\$9,000
MEETING AND CONVENTION	\$0	\$0	\$409	\$500	\$500	\$500
DUES & SUBSCRIPTIONS	\$195	\$215	\$240	\$225	\$225	\$60
CAR EXPENSE/MILEAGE REIMB	\$297	\$1,633	\$995	\$1,000	\$1,000	\$2,200
INFO SYSTEMS TRAINING	\$364	\$228	\$83	\$350	\$350	\$350
<b>Total 23375200 - FleetPWVehMaint:</b>	<b>\$26,799</b>	<b>\$45,232</b>	<b>\$43,565</b>	<b>\$43,705</b>	<b>\$43,705</b>	<b>\$47,800</b>
<b>Total 45 - Other Cont. Services:</b>	<b>\$26,799</b>	<b>\$45,232</b>	<b>\$43,565</b>	<b>\$43,705</b>	<b>\$43,705</b>	<b>\$47,800</b>
<b>46 - Supplies</b>						
<b>23375200 - FleetPWVehMaint</b>						
OFFICE SUPPLIES	\$354	\$567	\$650	\$530	\$530	\$500
POSTAGE	\$1,181	\$0	\$0	\$100	\$100	\$0
MISC OTHER SUPPLIES	\$0	\$92	\$648	\$900	\$900	\$500
SMALL TOOLS	\$1,491	\$5,987	\$3,509	\$6,000	\$6,000	\$6,000
HOUSEKEEPING SUPPLIES	\$503	\$500	\$398	\$900	\$900	\$750
SAFETY SUPPLIES	\$1,588	\$2,153	\$2,784	\$2,500	\$2,500	\$2,500
INTERNAL PARTS	\$172,041	\$217,776	\$195,706	\$200,000	\$200,000	\$180,000
WELDING SUPPLIES	\$2,077	\$1,589	\$2,979	\$3,000	\$3,000	\$3,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
FUEL	\$215,955	\$521,868	\$484,853	\$450,000	\$451,000	\$451,000
DIESEL FUEL	\$103,422	\$161,609	\$136,939	\$150,000	\$150,000	\$150,000
COMPUTER HARDWARE	\$0	\$3,907	\$0	\$1,325	\$1,325	\$12,450
COMPUTER SOFTWARE	\$5,250	\$0	\$0	\$200	\$200	\$160
MACHINERY & EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$10,200
<b>Total 23375200 - FleetPWVehMaint:</b>	<b>\$503,863</b>	<b>\$916,047</b>	<b>\$828,466</b>	<b>\$815,455</b>	<b>\$816,455</b>	<b>\$817,060</b>
<b>Total 46 - Supplies:</b>	<b>\$503,863</b>	<b>\$916,047</b>	<b>\$828,466</b>	<b>\$815,455</b>	<b>\$816,455</b>	<b>\$817,060</b>
<b>47 - Capital</b>						
<b>23340100 - FleetPDAdministration</b>						
VEHICLES	\$218,977	\$282,961	\$260,100	\$707,000	\$707,000	\$574,500
<b>Total 23340100 - FleetPDAdministration:</b>	<b>\$218,977</b>	<b>\$282,961</b>	<b>\$260,100</b>	<b>\$707,000</b>	<b>\$707,000</b>	<b>\$574,500</b>
<b>23375100 - FleetPWAdministration</b>						
HEAVY EQUIPMENT	\$6,903	\$252,187	\$194,706	\$234,500	\$117,500	\$75,000
VEHICLES	\$151,504	\$121,136	\$320,123	\$206,500	\$265,000	\$585,000
<b>Total 23375100 - FleetPWAdministration:</b>	<b>\$158,406</b>	<b>\$373,323</b>	<b>\$514,829</b>	<b>\$441,000</b>	<b>\$382,500</b>	<b>\$660,000</b>
<b>23375200 - FleetPWVehMaint</b>						
DEPARTMENT SOFTWARE SYS&APPS	\$0	\$0	\$0	\$8,850	\$8,850	\$0
<b>Total 23375200 - FleetPWVehMaint:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,850</b>	<b>\$8,850</b>	<b>\$0</b>
<b>23375500 - FleetW&amp;SAdmin</b>						
HEAVY EQUIPMENT	\$6,903	\$266,520	\$194,706	\$62,500	\$62,500	\$20,000
VEHICLES	\$151,504	\$121,136	\$336,047	\$206,500	\$265,000	\$787,000
<b>Total 23375500 - FleetW&amp;SAdmin:</b>	<b>\$158,406</b>	<b>\$387,656</b>	<b>\$530,753</b>	<b>\$269,000</b>	<b>\$327,500</b>	<b>\$807,000</b>
<b>Total 47 - Capital:</b>	<b>\$535,789</b>	<b>\$1,043,940</b>	<b>\$1,305,682</b>	<b>\$1,425,850</b>	<b>\$1,425,850</b>	<b>\$2,041,500</b>
<b>54 - Fund Transfers Out</b>						
<b>23375200 - FleetPWVehMaint</b>						
TRANSFER TO W/S CAPITAL	\$158,407	\$0	\$0	\$0	\$0	\$0
TRANSFER TO HEALTH INSURANCE	\$0	\$76,180	\$80,100	\$74,000	\$74,000	\$76,420
<b>Total 23375200 - FleetPWVehMaint:</b>	<b>\$158,407</b>	<b>\$76,180</b>	<b>\$80,100</b>	<b>\$74,000</b>	<b>\$74,000</b>	<b>\$76,420</b>
<b>Total 54 - Fund Transfers Out:</b>	<b>\$158,407</b>	<b>\$76,180</b>	<b>\$80,100</b>	<b>\$74,000</b>	<b>\$74,000</b>	<b>\$76,420</b>
<b>Total Expenditures:</b>	<b>\$2,009,409</b>	<b>\$2,821,843</b>	<b>\$2,978,394</b>	<b>\$3,180,412</b>	<b>\$3,181,412</b>	<b>\$3,782,328</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$420,027</b>	<b>\$1,039,533</b>	<b>\$210,935</b>	<b>-\$148,312</b>	<b>-\$164,312</b>	<b>-\$500,000</b>
<b>Ending Fund Balance:</b>	<b>\$126,856</b>	<b>\$1,301,594</b>	<b>\$1,685,904</b>	<b>\$1,336,777</b>	<b>\$1,320,777</b>	<b>\$821,777</b>





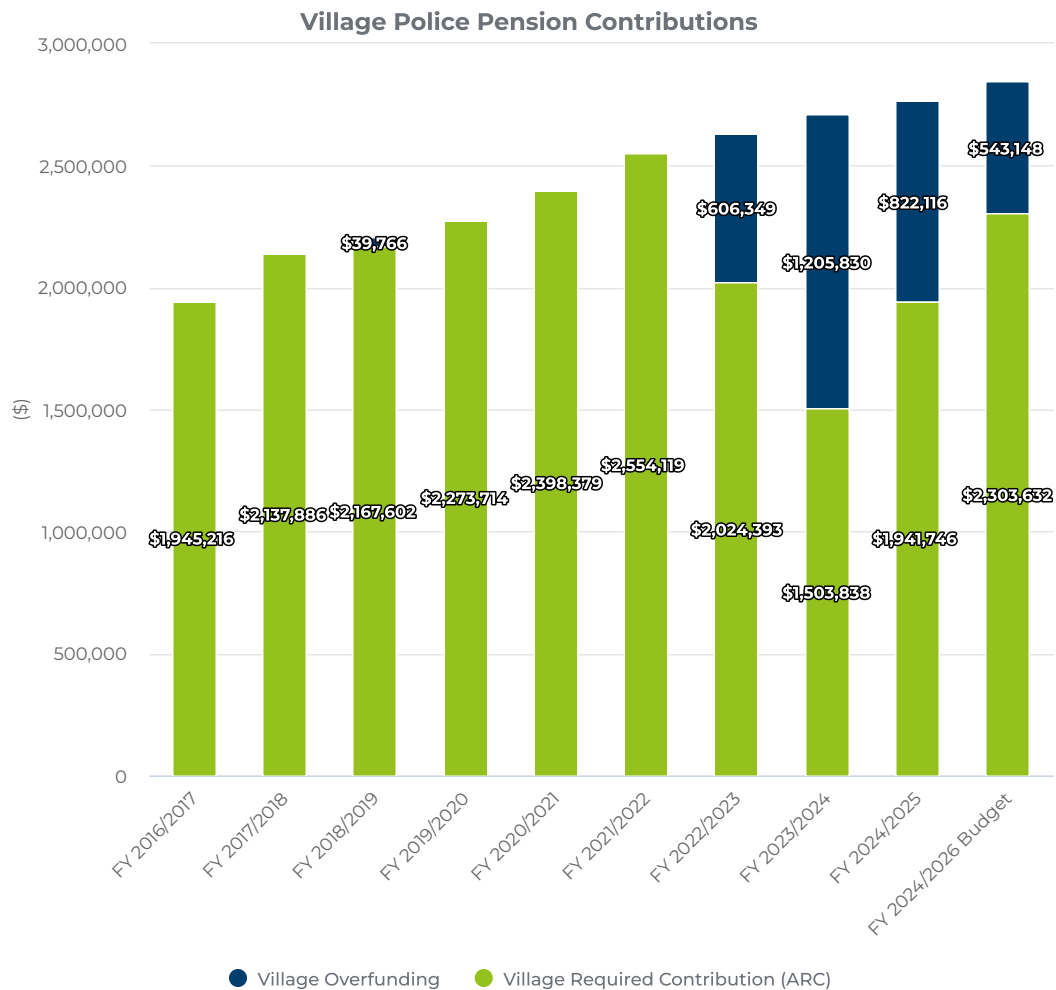
## 307 - Police Pension Fund

### 307 - Police Pension Fund Description

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

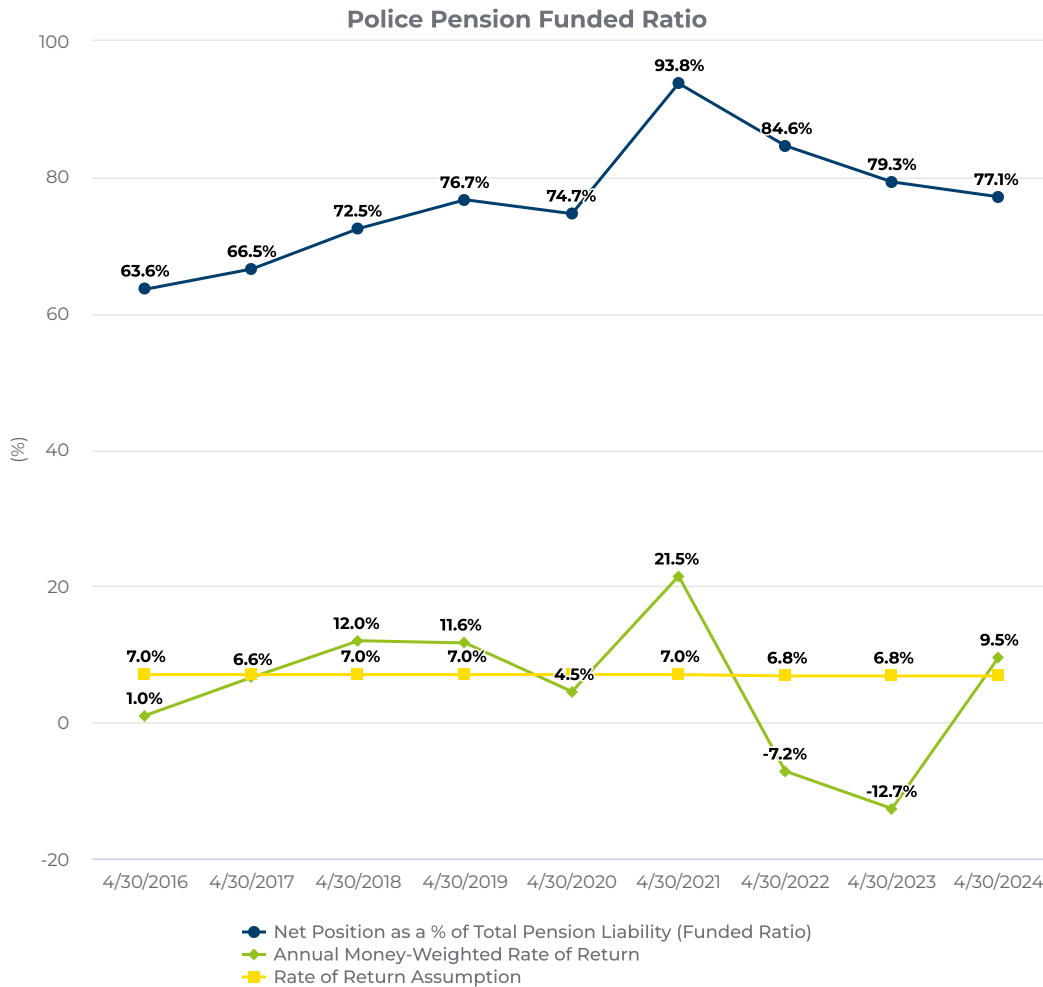
### 307 - Police Pension Fund Funding History

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



## 307 - Police Pension Fund Funded Ratio

The funded ratio is an indicator of the health of the pension fund. It is calculated using the value of plan assets divided by the unfunded actuarial accrued liability. For reference, the state average for all article 3 police pension funds is below 65%. Pension funds have three funding sources; employee contributions, employer contributions and investment income. Investment income is the largest source of revenue and has the largest impact on the funded ratio. Returns in excess of the actuarial assumption will help drive up the funded ratio. Conversely, returns under the actuarial assumption will drive down the funded ratio. The impact is smoothed over a number of years, but is a large factor in the movement of the funded ratio.

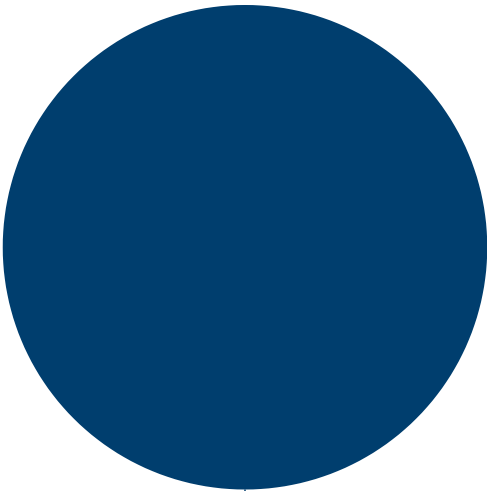




## 307 - Police Pension Fund Revenues by Type

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

### Budgeted Revenues by Source



36 - Invests & Contribs (100%)

#### FY 2024/2025 Review

Revenues are projected to finish at \$9M compared to a budget of \$8.4M.

- 36 - Investments & Contributions is projected to finish \$625K over budget due to greater than expected investment returns.

#### FY 2025/2026 Summary

Revenues are budgeted at \$9.1M an increase of \$708K or 8.4%. Notable variances include:

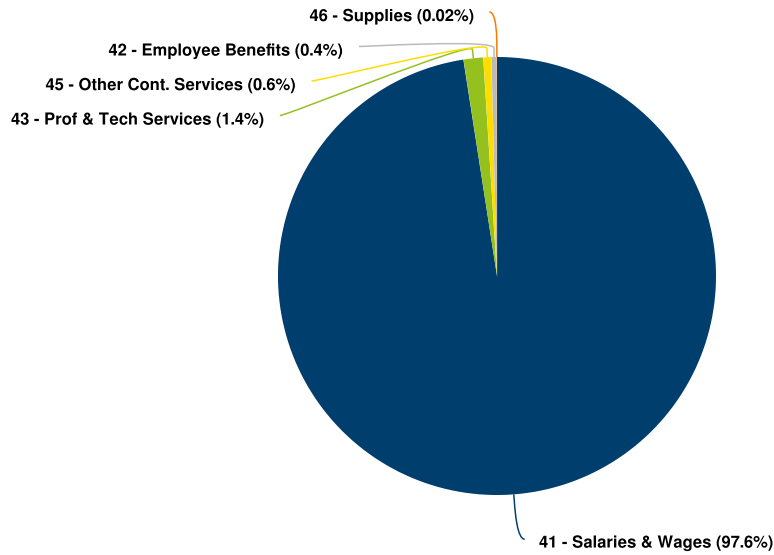
- 36 - Investments & Contributions are up \$708K or 8.4% due to interest rate assumptions, offset by increases in Village contributions.
  - The Annual Required Contribution (ARC) as determined by an independent actuary for the Police Pension Fund increased \$361,886 from \$1,941,746 to \$2,303,632. The Village continues to conservatively fund its pension obligations and the FY 2025/2026 budget includes a 3.0% increase on the FY 2024/2025 contributions. For the Police Pension, this results in a contribution of \$2,846,780, overfunding the ARC by \$543,148.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Revenue Source							
36 - Invests & Contribs	\$3,021,862	\$8,413,862	\$9,038,862	\$9,121,780	\$625,000	\$707,918	8.4%
39 - Other Sources	\$50	\$0	\$0	\$0	\$0	\$0	0%
Total Revenue Source:	\$3,021,912	\$8,413,862	\$9,038,862	\$9,121,780	\$625,000	\$707,918	8.4%



## 307 - Police Pension Fund Expenditures by Type

### Budgeted Expenditures by Expense Type



#### FY 2024/2025 Review

Expenditures are projected to finish at \$4.7M compared to a budget of \$4.8M. Notable variances include:

- 41 - Salaries & Wages are projected to finish \$65K under budget due to less than anticipated nonduty disability pensions.
- 43 - Professional & Technical Services are projected to finish \$55K under budget due to less than expected expenses for financial services.

#### FY 2025/2026 Summary

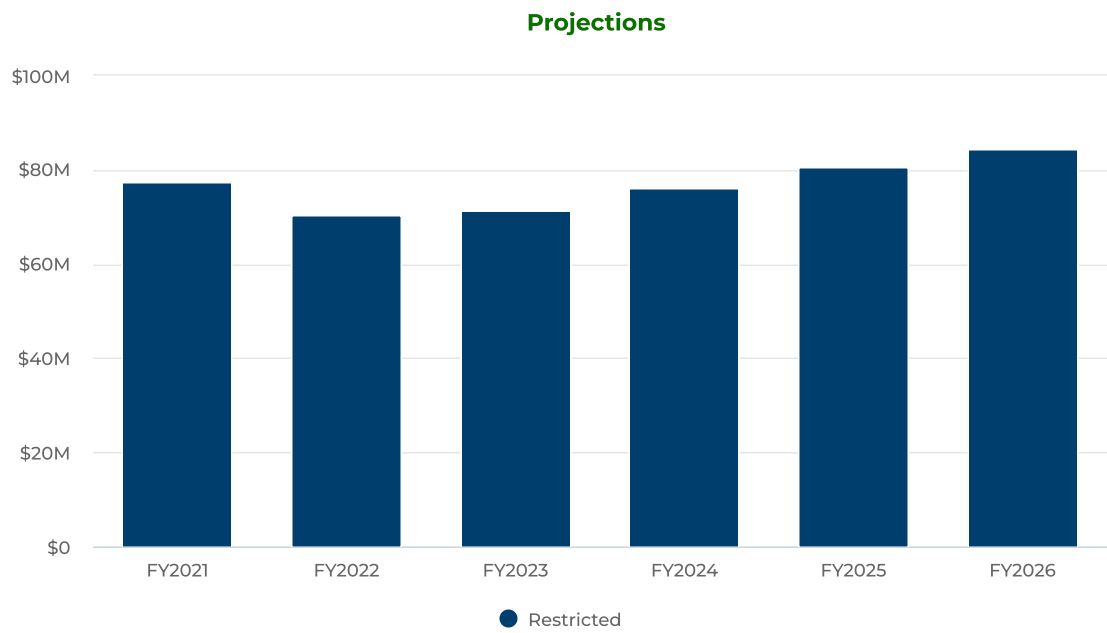
Expenditures are budgeted at \$5.2M an increase of \$380K or 7.9% over the prior year's budget. Notable variances include:

- 41 - Salaries & Wages is up \$435K or 9.4% due to additional pensions.
- 43 - Professional & Technical Services is down \$55K or 42.3% to reflect lower financial services costs.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
41 - Salaries & Wages	\$3,914,768	\$4,640,000	\$4,575,000	\$5,075,000	-\$65,000	\$435,000	9.4%
42 - Employee Benefits	\$24,965	\$20,000	\$20,000	\$20,000	\$0	\$0	0%
43 - Prof & Tech Services	\$157,531	\$130,000	\$75,000	\$75,000	-\$55,000	-\$55,000	-42.3%
45 - Other Cont. Services	\$26,368	\$31,000	\$31,000	\$31,000	\$0	\$0	0%
46 - Supplies	\$0	\$1,000	\$1,000	\$1,000	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$4,123,631</b>	<b>\$4,822,000</b>	<b>\$4,702,000</b>	<b>\$5,202,000</b>	<b>-\$120,000</b>	<b>\$380,000</b>	<b>7.9%</b>



# Fund Balance



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Fund Balance	—	—	—	—	—	—
Restricted	\$77,450,718	\$70,309,296	\$71,411,016	\$76,213,846	\$80,550,708	\$84,470,488
Total Fund Balance:	\$77,450,718	\$70,309,296	\$71,411,016	\$76,213,846	\$80,550,708	\$84,470,488



## 307 - Police Pension Fund Line Item Detail

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
<b>Beginning Fund Balance:</b>	<b>\$77,450,718</b>	<b>\$70,309,296</b>	<b>\$71,411,016</b>	<b>\$76,213,846</b>	<b>\$76,213,846</b>	<b>\$80,550,708</b>
<b>Revenues</b>						
<b>36 - Invests &amp; Contribs</b>						
INTEREST INCOME	\$539,925	\$28,841	\$0	\$0	\$0	\$0
FIXED INCOME	\$0	\$413,887	-\$243,323	\$650,000	\$450,000	\$450,000
EQUITY INCOME	-\$6,101,490	\$246,891	-\$446,296	\$4,000,000	\$5,000,000	\$5,000,000
EMPLOYEE CONTRIB	\$875,201	\$1,080,739	\$1,080,739	\$1,000,000	\$825,000	\$825,000
VILLAGE CONTRIB 41-240-00	\$2,554,119	\$2,630,742	\$2,630,742	\$2,763,862	\$2,763,862	\$2,846,780
<b>Total 36 - Invests &amp; Contribs:</b>	<b>-\$2,132,244</b>	<b>\$4,401,100</b>	<b>\$3,021,862</b>	<b>\$8,413,862</b>	<b>\$9,038,862</b>	<b>\$9,121,780</b>
<b>39 - Other Sources</b>						
OTHER INCOME	\$0	\$0	\$50	\$0	\$0	\$0
Misc. Income	\$0	\$50	\$0	\$0	\$0	\$0
<b>Total 39 - Other Sources:</b>	<b>\$0</b>	<b>\$50</b>	<b>\$50</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>	<b>-\$2,132,244</b>	<b>\$4,401,150</b>	<b>\$3,021,912</b>	<b>\$8,413,862</b>	<b>\$9,038,862</b>	<b>\$9,121,780</b>
<b>Expenditures</b>						
<b>41 - Salaries &amp; Wages</b>						
SERVICE PENSIONS 51-020	\$2,764,284	\$3,065,694	\$3,065,694	\$4,000,000	\$4,000,000	\$4,500,000
NONDUTY DISAB PEN 51-030	\$36,439	\$36,439	\$36,439	\$50,000	\$0	\$0
DUTY DISAB PEN 51-040	\$360,368	\$403,338	\$403,338	\$500,000	\$500,000	\$500,000
SURV SPOUSE PEN 51-060	\$76,978	\$76,978	\$76,978	\$90,000	\$75,000	\$75,000
REFUND OF CONTRIB 51-100	\$288,617	\$332,319	\$332,319	\$0	\$0	\$0
<b>Total 41 - Salaries &amp; Wages:</b>	<b>\$3,526,686</b>	<b>\$3,914,768</b>	<b>\$3,914,768</b>	<b>\$4,640,000</b>	<b>\$4,575,000</b>	<b>\$5,075,000</b>
<b>42 - Employee Benefits</b>						
MEDICAL EXP 52-170-04	\$5,700	\$24,965	\$24,965	\$20,000	\$20,000	\$20,000
<b>Total 42 - Employee Benefits:</b>	<b>\$5,700</b>	<b>\$24,965</b>	<b>\$24,965</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>43 - Prof &amp; Tech Services</b>						
LEGAL SERVICE 52-170-05	\$11,396	\$16,373	\$16,373	\$10,000	\$15,000	\$15,000
AUDIT FEES	\$1,495	\$0	\$0	\$0	\$0	\$0
FINANCIAL SERV 52-170-01	\$314,955	\$150	\$128,412	\$100,000	\$45,000	\$45,000
ACCOUNTING SERVICES 52-170-03	\$12,405	\$12,745	\$12,745	\$20,000	\$15,000	\$15,000
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$340,251</b>	<b>\$29,268</b>	<b>\$157,531</b>	<b>\$130,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>45 - Other Cont. Services</b>						
MISC SERVICES 52-170-06	\$23,076	\$26,342	\$14,637	\$15,000	\$15,000	\$15,000
BANK CHARGES 52-190-02	\$207	\$117,889	\$1,332	\$0	\$0	\$0
PENSION FILE FEE52-290-34	\$8,000	\$8,000	\$8,000	\$10,000	\$10,000	\$10,000
MEET & CONV 52-290-25	\$2,744	\$1,604	\$1,604	\$5,000	\$5,000	\$5,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
DUES & SUB 52-290-26	\$795	\$795	\$795	\$1,000	\$1,000	\$1,000
<b>Total 45 - Other Cont. Services:</b>	<b>\$34,822</b>	<b>\$154,630</b>	<b>\$26,368</b>	<b>\$31,000</b>	<b>\$31,000</b>	<b>\$31,000</b>
<b>46 - Supplies</b>						
MISC OTHER SUPPLIES 52-290-30	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
<b>Total 46 - Supplies:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Total Expenditures:</b>	<b>\$3,907,459</b>	<b>\$4,123,631</b>	<b>\$4,123,631</b>	<b>\$4,822,000</b>	<b>\$4,702,000</b>	<b>\$5,202,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$6,039,703</b>	<b>\$277,519</b>	<b>-\$1,101,719</b>	<b>\$3,591,862</b>	<b>\$4,336,862</b>	<b>\$3,919,780</b>
<b>Ending Fund Balance:</b>	<b>\$71,411,015</b>	<b>\$70,586,815</b>	<b>\$70,309,297</b>	<b>\$79,805,708</b>	<b>\$80,550,708</b>	<b>\$84,470,488</b>





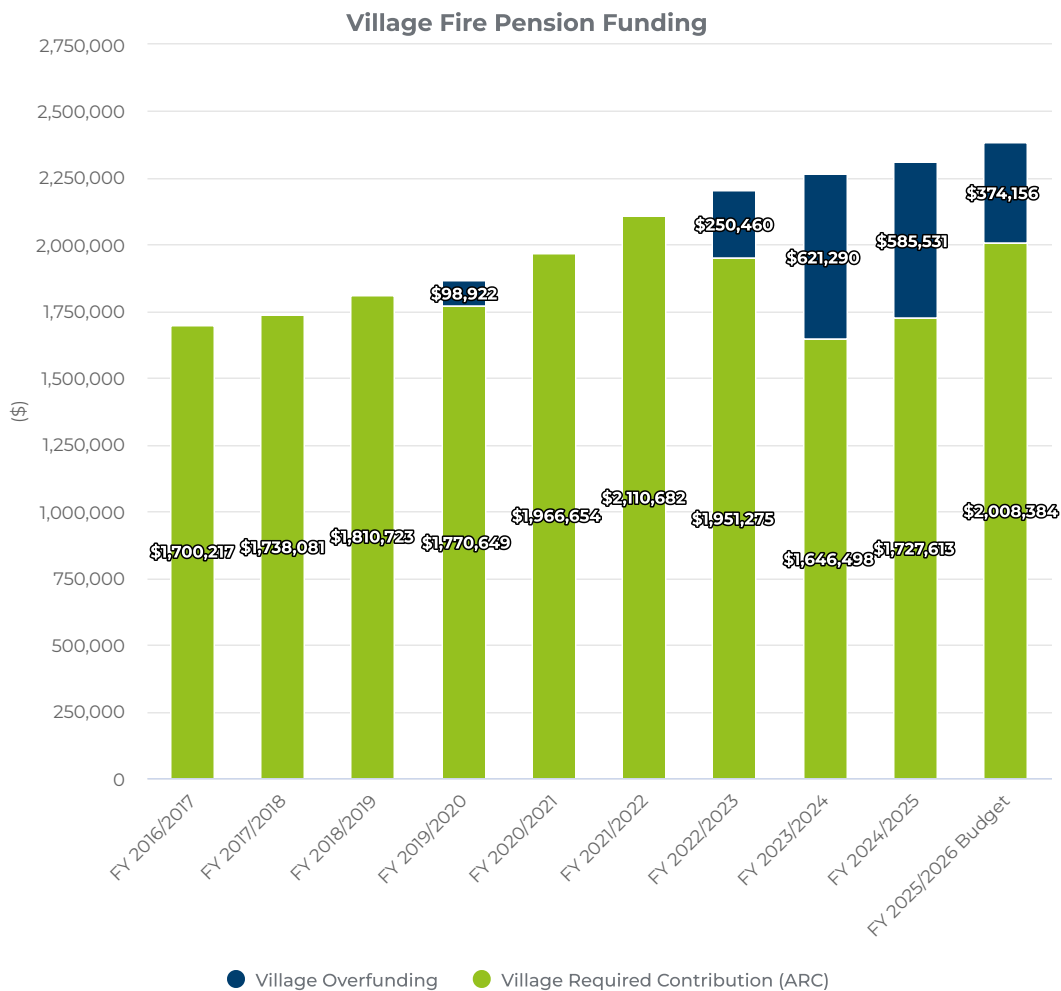
## 308 - Fire Pension Fund

### 308 - Fire Pension Fund Description

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

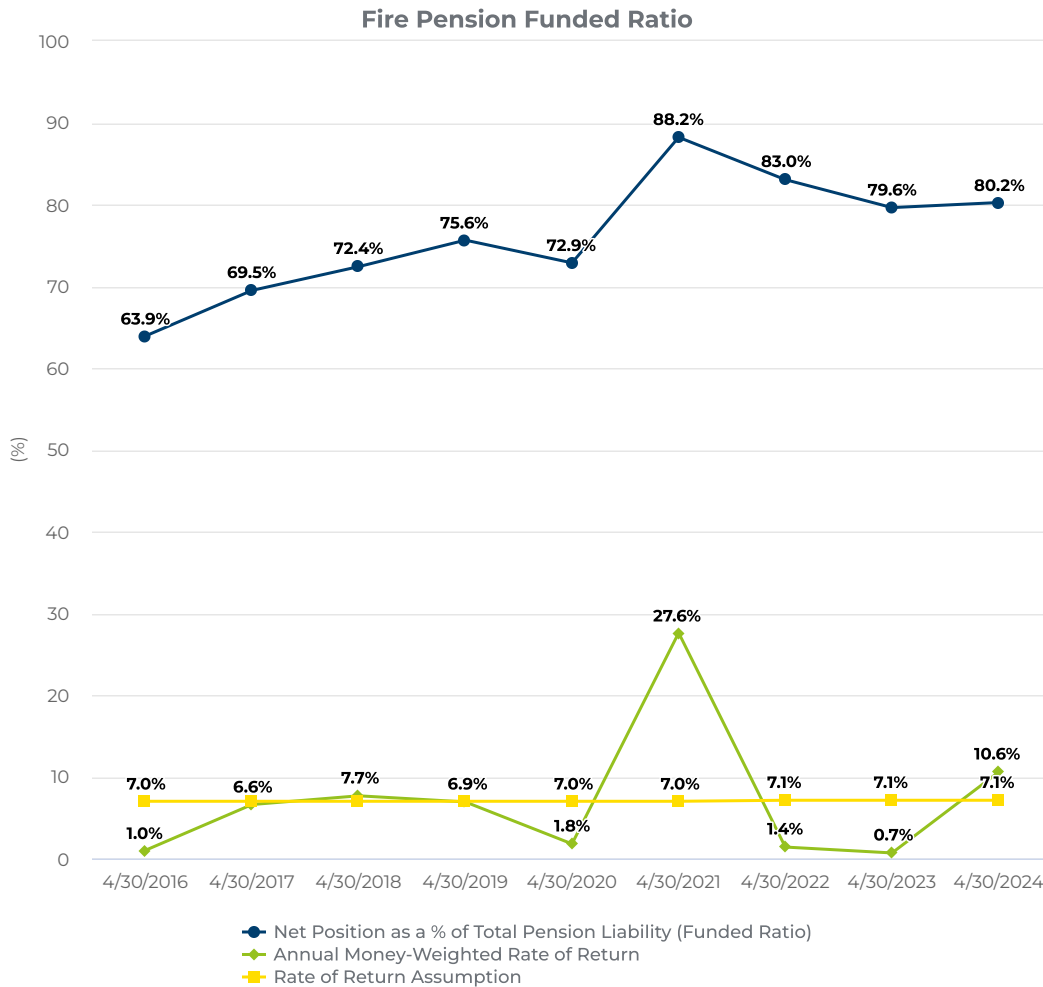
### 308 - Fire Pension Fund Funding History

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



## 308 - Fire Pension Fund Funded Ratio

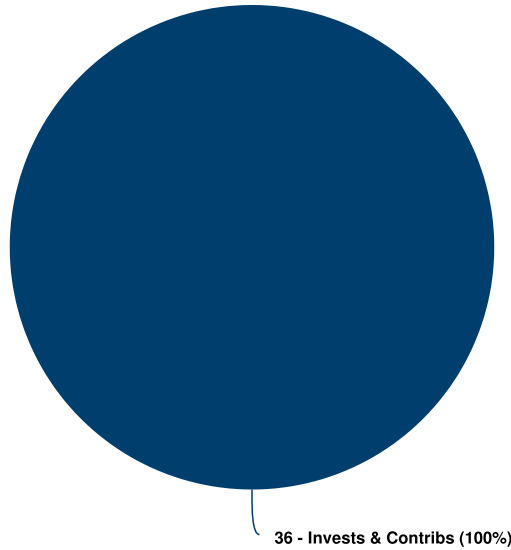
The funded ratio is a good indicator of the health of the pension fund. It is calculated using the value of plan assets divided by the unfunded actuarial accrued liability. For reference, the state average for all article 4 fire pension funds is below 65%. Pension funds have three funding sources; employee contributions, employer contributions and investment income. Investment income is the largest source of revenue and has the largest impact on the funded ratio. Returns in excess of the actuarial assumption will help drive up the funded ratio. Conversely, returns under the actuarial assumption will drive down the funded ratio. The impact is smoothed over a number of years, but is a large factor in the movement of the funded ratio.



## 308 - Fire Pension Fund Revenues by Type

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

### Budgeted Revenues by Source



#### FY 2024/2025 Review

Revenues are projected to finish at \$7.9M compared to a budget of \$6.8M. Notable variances include:

- 36 - Investments & Contributions is projected to finish at \$7.9M \$1.0M over budget due to greater than expected investment returns.

#### FY 2025/2026 Summary

Revenues are budgeted at \$7.9M an increase of \$1.1M or 16.0%. Notable variances include:

- 36 - Investments & Contributions are up \$1.1M or 16.0% due to interest rate assumptions, and increases in Village contributions.
  - The Annual Required Contribution (ARC) as determined by an independent actuary for the Fire Pension Fund increased \$280,771 from \$1,727,613 to \$2,008,384 for Fire. The Village continues to conservatively fund its pension obligations and the FY 2025/2026 budget includes a 3.0% increase on the FY 2024/2025 contributions. For the Fire Pension, this results in a contribution of \$2,382,540, overfunding the ARC by \$374,156.

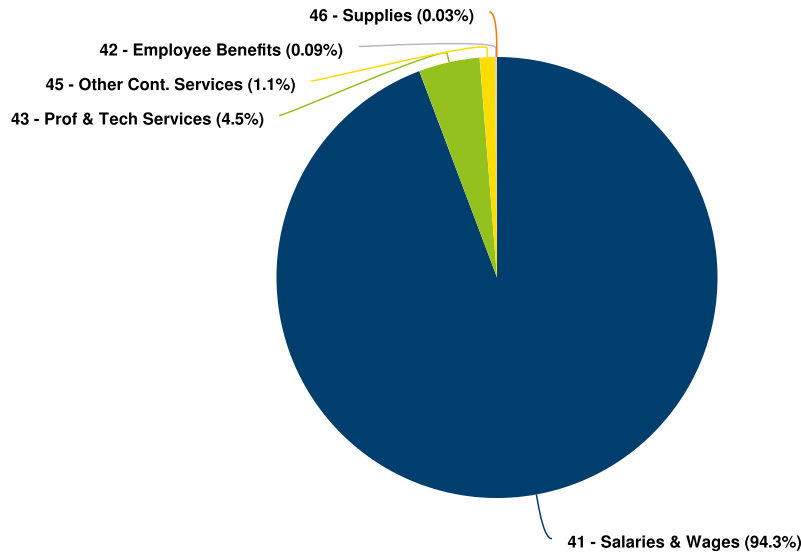
Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Revenue Source							
36 - Invests & Contribs	\$3,292,439	\$6,838,144	\$7,863,144	\$7,932,540	\$1,025,000	\$1,094,396	16%
<b>Total Revenue Source:</b>	<b>\$3,292,439</b>	<b>\$6,838,144</b>	<b>\$7,863,144</b>	<b>\$7,932,540</b>	<b>\$1,025,000</b>	<b>\$1,094,396</b>	<b>16%</b>





## 308 - Fire Pension Fund Expenditures by Type

### Budgeted Expenditures by Expense Type



#### FY 2024/2025 Review

Expenditures are projected to finish at \$2.9M compared to a budget of \$3.4M. Notable variances include:

- 41 - Salaries & Wages are projected to finish \$545K under budget due to less than anticipated service pensions.

#### FY 2025/2026 Summary

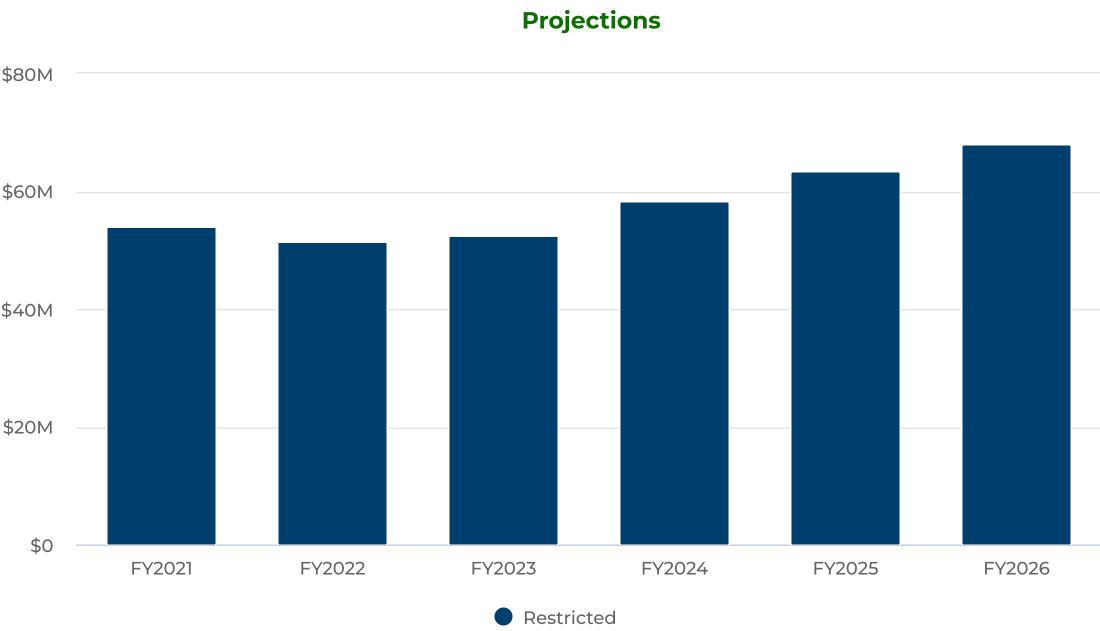
Expenditures are budgeted at \$3.2M, an decrease of \$183K or 5.4% compared to the prior year's budget. Notable variances include:

- 41 - Salaries & Wages is down \$30K or 7.0% to align with anticipated pensions.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
41 - Salaries & Wages	\$2,290,371	\$3,275,000	\$2,730,000	\$3,045,000	-\$545,000	-\$230,000	-7%
42 - Employee Benefits	\$0	\$1,500	\$2,650	\$3,000	\$1,150	\$1,500	100%
43 - Prof & Tech Services	\$63,462	\$113,500	\$143,500	\$144,000	\$30,000	\$30,500	26.9%
45 - Other Cont. Services	\$14,580	\$21,500	\$36,500	\$36,500	\$15,000	\$15,000	69.8%
46 - Supplies	\$0	\$1,000	\$1,000	\$1,000	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$2,368,414</b>	<b>\$3,412,500</b>	<b>\$2,913,650</b>	<b>\$3,229,500</b>	<b>-\$498,850</b>	<b>-\$183,000</b>	<b>-5.4%</b>



# Fund Balance



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Fund Balance	—	—	—	—	—	—
Restricted	\$54,065,953	\$51,511,921	\$52,435,947	\$58,402,394	\$63,351,888	\$68,054,928
Total Fund Balance:	\$54,065,953	\$51,511,921	\$52,435,947	\$58,402,394	\$63,351,888	\$68,054,928



## 308 - Fire Pension Fund Line Item Detail

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
<b>Beginning Fund Balance:</b>	\$54,065,953	\$51,511,921	\$52,435,947	\$58,402,394	\$58,402,394	\$63,351,888
<b>Revenues</b>						
<b>36 - Invests &amp; Contribs</b>						
FIXED INCOME	\$0	\$518,820	\$0	\$0	\$0	\$0
INTEREST INCOME	\$707,103	\$0	\$521,814	\$900,000	\$900,000	\$900,000
EQUITY INCOME	-\$3,889,909	\$63,396	-\$66,390	\$3,000,000	\$4,000,000	\$4,000,000
FIRE PENSION CONTRIBUTION	\$609,262	\$635,280	\$635,280	\$625,000	\$650,000	\$650,000
VILLAGE CONTRIB 41-240-00	\$2,110,682	\$2,201,735	\$2,201,735	\$2,313,144	\$2,313,144	\$2,382,540
<b>Total 36 - Invests &amp; Contribs:</b>	<b>-\$462,862</b>	<b>\$3,419,231</b>	<b>\$3,292,439</b>	<b>\$6,838,144</b>	<b>\$7,863,144</b>	<b>\$7,932,540</b>
<b>Total Revenues:</b>	<b>-\$462,862</b>	<b>\$3,419,231</b>	<b>\$3,292,439</b>	<b>\$6,838,144</b>	<b>\$7,863,144</b>	<b>\$7,932,540</b>
<b>Expenditures</b>						
<b>41 - Salaries &amp; Wages</b>						
SERVICE PENSIONS 51-020	\$1,555,971	\$1,711,268	\$1,711,268	\$2,750,000	\$2,250,000	\$2,500,000
DUTY DISAB PEN 51-040	\$319,364	\$321,168	\$321,168	\$375,000	\$360,000	\$425,000
SURV SPOUSE PEN 51-060	\$127,019	\$108,938	\$108,938	\$150,000	\$120,000	\$120,000
REFUND OF CONTRIB 51-100	\$0	\$148,997	\$148,997	\$0	\$0	\$0
<b>Total 41 - Salaries &amp; Wages:</b>	<b>\$2,002,353</b>	<b>\$2,290,371</b>	<b>\$2,290,371</b>	<b>\$3,275,000</b>	<b>\$2,730,000</b>	<b>\$3,045,000</b>
<b>42 - Employee Benefits</b>						
MEDICAL EXP 52-170-04	\$1,250	\$0	\$0	\$1,500	\$2,650	\$3,000
<b>Total 42 - Employee Benefits:</b>	<b>\$1,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$2,650</b>	<b>\$3,000</b>
<b>43 - Prof &amp; Tech Services</b>						
LEGAL SERVICE 52-170-05	\$0	\$0	\$0	\$10,000	\$20,000	\$20,000
FINANCIAL SERV 52-170-01	\$49,839	\$51,312	\$51,312	\$75,000	\$100,000	\$100,000
ACTUARIAL SERVICES	\$1,495	\$0	\$0	\$3,500	\$3,500	\$4,000
ACCOUNTING SERVICES 52-170-03	\$12,330	\$12,150	\$12,150	\$25,000	\$20,000	\$20,000
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$63,664</b>	<b>\$63,462</b>	<b>\$63,462</b>	<b>\$113,500</b>	<b>\$143,500</b>	<b>\$144,000</b>
<b>45 - Other Cont. Services</b>						
MISC SERVICES 52-170-06	\$15,637	\$11,460	\$11,460	\$10,000	\$25,000	\$25,000
PENSION FILE FEE52-290-34	\$8,000	\$0	\$0	\$8,000	\$8,000	\$8,000
MEET & CONV 52-290-25	\$1,840	\$2,325	\$2,325	\$2,500	\$2,500	\$2,500
DUES & SUB 52-290-26	\$795	\$795	\$795	\$1,000	\$1,000	\$1,000
<b>Total 45 - Other Cont. Services:</b>	<b>\$26,272</b>	<b>\$14,580</b>	<b>\$14,580</b>	<b>\$21,500</b>	<b>\$36,500</b>	<b>\$36,500</b>
<b>46 - Supplies</b>						
MISC OTHER SUPPLIES 52-290-30	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
<b>Total 46 - Supplies:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
Total Expenditures:	\$2,093,539	\$2,368,414	\$2,368,414	\$3,412,500	\$2,913,650	\$3,229,500
Total Revenues Less Expenditures:	-\$2,556,400	\$1,050,817	\$924,025	\$3,425,644	\$4,949,494	\$4,703,040
Ending Fund Balance:	\$51,509,553	\$52,562,738	\$53,359,972	\$61,828,038	\$63,351,888	\$68,054,928





### 411 - NLCC ETSB Fund Descriptions

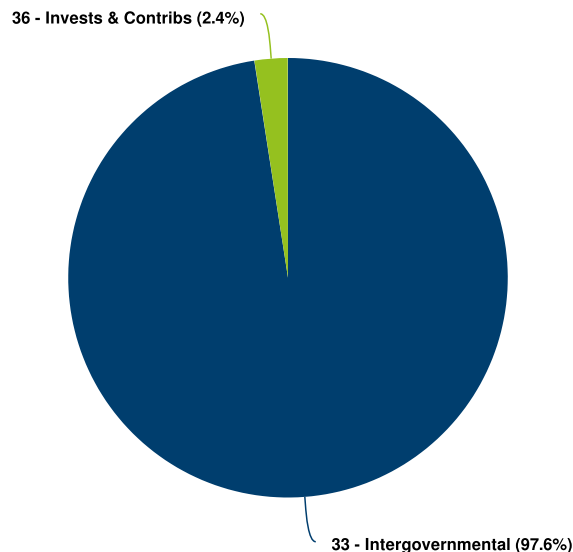
Pursuant to the State of Illinois mandate requiring Emergency Telephone Systems Boards (ETSB) serving a population of less than 25,000, the Village of Gurnee and the City of Zion consolidated dispatch centers and formed a joint ETSB known as the Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB). The Village's population is 30,706 and therefore was not required to consolidate, but the Village chose to seize the opportunity to bring on partners and make the operation more efficient and effective.

In the middle of 2025 (July 31 target), the new county-wide consolidated dispatch center known as LAKECOMM is expected to be fully operational. The new center will dispatch for 30 different police and fire agencies. The Village is a founding member of LAKECOMM and will shift public safety dispatch operations to the new center. As a result the NLCC-ETSB will be dissolved and Fund will be closed in FY 2025/2026. The budget assumes all 911 surcharge revenues will be transferred to LAKECOMM effective with the August 2025 deposit, and all funds remaining in the NLCC-ETSB Fund will be used to reimburse the Village for Telecommunicator salaries. The Village annual share of LAKECOMM, or the service charge, will be paid for out of the 110 - General Fund.

### 411 - NLCC ETSB Fund Revenues by Type

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

#### Budgeted Revenues by Source



#### FY 2024/2025 Review

Revenues are projected to finish at \$1.1M compared to a budget of \$1.1M. Notable variances include:

- 33 - Intergovernmental is projected to finish \$25K or 14.3% ahead of budget due to greater than anticipated 911 surcharge revenue.

#### FY 2025/2026 Summary

Revenues are budgeted at \$205K a decrease of \$895K or 81.4%. Notable variances include:

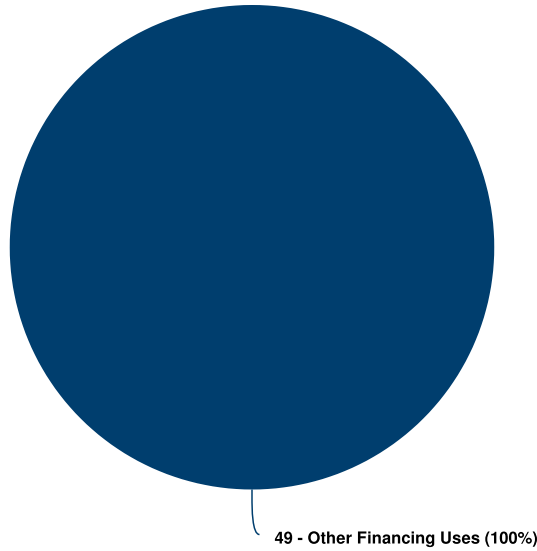
- 33 - Intergovernmental is down \$800K or 80% due to only anticipating three months of revenue before LAKECOMM ETSB assumes 911 surcharge revenue.
- 36 - Investments & Contributions is down \$95K or 95% due to accounting for only three months of interest and a reduced balance.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Revenue Source							
33 - Intergovernmental	\$1,152,733	\$1,000,000	\$1,025,000	\$200,000	\$25,000	-\$800,000	-80%
36 - Invests & Contribs	\$144,023	\$100,000	\$100,000	\$5,000	\$0	-\$95,000	-95%
<b>Total Revenue Source:</b>	<b>\$1,296,757</b>	<b>\$1,100,000</b>	<b>\$1,125,000</b>	<b>\$205,000</b>	<b>\$25,000</b>	<b>-\$895,000</b>	<b>-81.4%</b>



## 411 - NLCC ETSB Fund Expenditures by Type

### Budgeted Expenditures by Expense Type



#### FY 2024/2025 Review

Expenditures are projected to finish at \$3.8M compared to a budget of \$3.1M. Notable variances include:

- 45 - Other Contracted Services is projected to finish \$71K over budget due to greater than expected emergency backup expenditures.
- 46 - Supplies is projected to finish \$66K under budget due to lower facility costs.
- 47 - Capital is projected to finish \$53K over budget due to additional CAD and radio maintenance expenses.
- 49 - Other Financing Uses is projected to finish \$667K over budget due to reimbursements for telecommunicator salaries.

#### FY 2025/2026 Summary

Expenditures are budgeted at \$205K a decrease of \$2.9M or 93.3%. The budget reflects three months of 911 surcharge being utilized for reimbursement for telecommunicator salaries for three months as LAKECOIMM is expected to be fully functional by August 1, 2025.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
43 - Prof & Tech Services	\$23,466	\$53,500	\$53,500	\$0	\$0	-\$53,500	-100%
44 - Contractual Services	\$37,249	\$43,400	\$43,400	\$0	\$0	-\$43,400	-100%
45 - Other Cont. Services	\$441,620	\$745,090	\$816,476	\$0	\$71,386	-\$745,090	-100%
46 - Supplies	\$278	\$261,000	\$194,567	\$0	-\$66,433	-\$261,000	-100%
49 - Other Financing Uses	\$0	\$1,000,000	\$1,666,667	\$205,000	\$666,667	-\$795,000	-79.5%
47 - Capital	\$414,657	\$959,875	\$1,013,019	\$0	\$53,144	-\$959,875	-100%



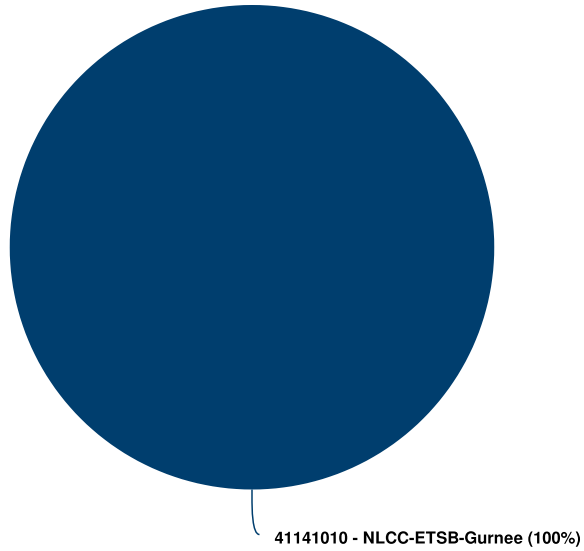
Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Total Expense Objects:	\$917,270	\$3,062,865	\$3,787,629	\$205,000	\$724,764	-\$2,857,865	-93.3%



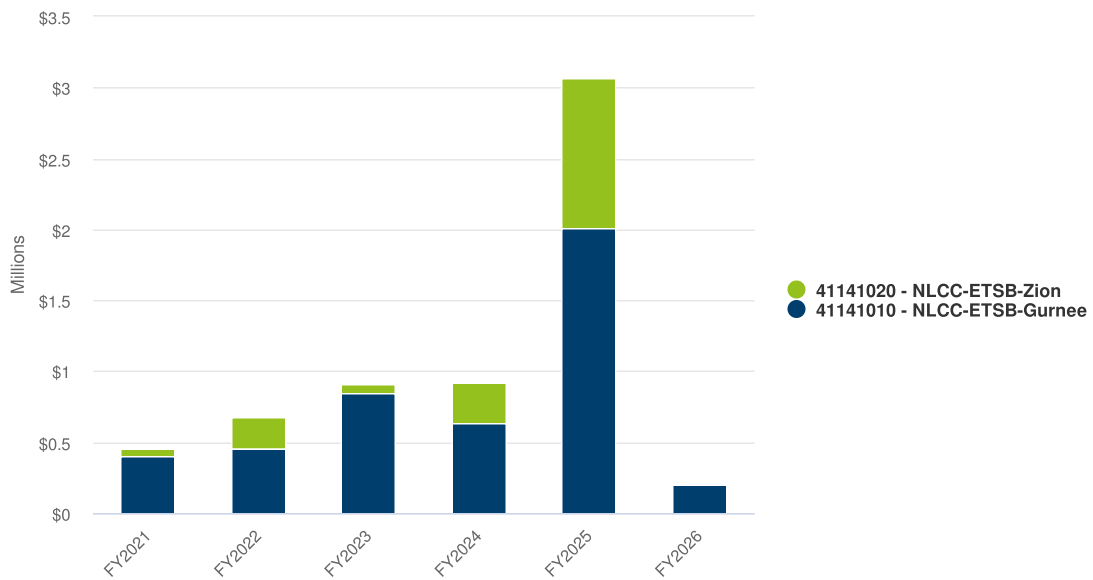


## 411 - NLCC ETSB Fund Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function



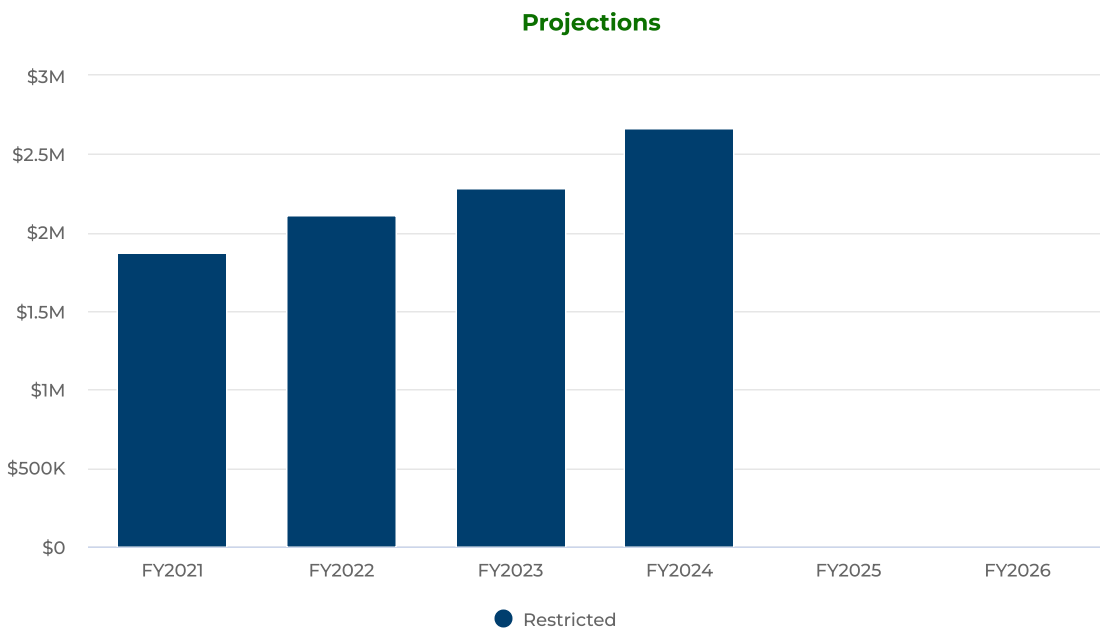
Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2026 Budget (\$ Change)
Expenditures					
41141010 - NLCC-ETSB-Gurnee	\$630,698	\$2,008,865	\$3,100,658	\$205,000	-\$1,803,865



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2026 Budget (\$ Change)
41141020 - NLCC-ETSB-Zion	\$286,572	\$1,054,000	\$686,971	\$0	-\$1,054,000
<b>Total Expenditures:</b>	<b>\$917,270</b>	<b>\$3,062,865</b>	<b>\$3,787,629</b>	<b>\$205,000</b>	<b>-\$2,857,865</b>



# Fund Balance



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Fund Balance	—	—	—	—	—	—
Restricted	\$1,873,475	\$2,109,135	\$2,283,143	\$2,662,629	\$0	\$0
Total Fund Balance:	\$1,873,475	\$2,109,135	\$2,283,143	\$2,662,629	\$0	\$0



## 411 - NLCC-ETSB Fund Line Item Detail

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
Beginning Fund Balance:	\$1,873,475	\$2,109,135	\$2,283,143	\$2,662,629	\$2,662,629	N/A
Revenues						
33 - Intergovernmental						
41141000 - NLCC-ETSB						
CONSOLIDATION GRANT	\$0	\$0	\$49,882	\$0	\$0	\$0
911 SURCHARGE	\$906,402	\$1,009,345	\$1,102,851	\$1,000,000	\$1,025,000	\$200,000
Total 41141000 - NLCC-ETSB:	\$906,402	\$1,009,345	\$1,152,733	\$1,000,000	\$1,025,000	\$200,000
Total 33 - Intergovernmental:	\$906,402	\$1,009,345	\$1,152,733	\$1,000,000	\$1,025,000	\$200,000
36 - Invests & Contribs						
41141000 - NLCC-ETSB						
INTEREST INCOME	\$2,227	\$69,505	\$144,023	\$100,000	\$100,000	\$5,000
Total 41141000 - NLCC-ETSB:	\$2,227	\$69,505	\$144,023	\$100,000	\$100,000	\$5,000
Total 36 - Invests & Contribs:	\$2,227	\$69,505	\$144,023	\$100,000	\$100,000	\$5,000
Total Revenues:	\$908,629	\$1,078,850	\$1,296,757	\$1,100,000	\$1,125,000	\$205,000
Expenditures						
41 - Salaries & Wages						
41141010 - NLCC-ETSB-Gurnee						
TELLECOMMUNICATOR SALARIES	\$62,027	\$0	\$0	\$0	\$0	\$0
Total 41141010 - NLCC-ETSB-Gurnee:	\$62,027	\$0	\$0	\$0	\$0	\$0
Total 41 - Salaries & Wages:	\$62,027	\$0	\$0	\$0	\$0	\$0
43 - Prof & Tech Services						
41141010 - NLCC-ETSB-Gurnee						
LEGAL	\$0	\$0	\$0	\$2,500	\$2,500	\$0
MAPPING/ADDRESSING/GIS PROFESS	\$0	\$0	\$0	\$2,000	\$2,000	\$0
TRANSLATION SERVICES	\$691	\$1,063	\$1,062	\$2,000	\$2,000	\$0
OTHER PROFESSIONAL SERVICES	\$10,341	\$0	\$10,374	\$25,000	\$25,000	\$0
Total 41141010 - NLCC-ETSB-Gurnee:	\$11,032	\$1,063	\$11,436	\$31,500	\$31,500	\$0
41141020 - NLCC-ETSB-Zion						
OTHER PROFESSIONAL SERVICES	\$480	\$0	\$12,030	\$22,000	\$22,000	\$0
Total 41141020 - NLCC-ETSB-Zion:	\$480	\$0	\$12,030	\$22,000	\$22,000	\$0
Total 43 - Prof & Tech Services:	\$11,512	\$1,063	\$23,466	\$53,500	\$53,500	\$0
44 - Contractual Services						
41141010 - NLCC-ETSB-Gurnee						
911 CALL TAKING/WORKSTAT MAINT	\$32,792	\$10,203	\$37,249	\$43,400	\$43,400	\$0
Total 41141010 - NLCC-ETSB-Gurnee:	\$32,792	\$10,203	\$37,249	\$43,400	\$43,400	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
<b>41141020 - NLCC-ETSB-Zion</b>						
<b>Total 41141020 - NLCC-ETSB-Zion:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total 44 - Contractual Services:</b>	<b>\$32,792</b>	<b>\$10,203</b>	<b>\$37,249</b>	<b>\$43,400</b>	<b>\$43,400</b>	<b>\$0</b>
<b>45 - Other Cont. Services</b>						
<b>41141010 - NLCC-ETSB-Gurnee</b>						
UTILITIES	\$0	\$0	\$0	\$0	\$2,189	\$0
EMERGENCY BACKUP (UPS/GENERAT)	\$6,925	\$5,519	\$77,624	\$13,700	\$67,241	\$0
TELEPHONE SERVICE/9-1-1 TRUNKS	\$13,554	\$183	\$0	\$3,480	\$3,480	\$0
MICROWAVE/BROADBAND-NOT ESINET	\$48,167	\$33,572	\$13,775	\$100,400	\$100,400	\$0
TRAINING	\$0	\$0	\$3,453	\$5,000	\$5,000	\$0
RADIO SYSTEM MAINT	\$45,226	\$11,451	\$77,621	\$204,860	\$204,860	\$0
CAD SYS HARDWARE MAINT	\$13,210	\$14,128	\$15,028	\$20,600	\$20,600	\$0
CAD SYS SOFTWARE MAINT	\$95,479	\$100,109	\$114,937	\$136,235	\$136,235	\$0
CAD SYS MDC MAINT	\$3,532	\$4,666	\$12,095	\$7,700	\$7,700	\$0
GIS/MAPPING MAINT	\$2,160	\$2,160	\$2,314	\$2,400	\$2,580	\$0
OTHER SOFTWARE MAINTENANCE	\$8,561	\$8,145	\$13,835	\$10,820	\$11,872	\$0
VOICE/DATA LOG REC MAINT	\$0	\$84,367	\$11,891	\$11,350	\$15,840	\$0
EMD MAINTENANCE	\$33,164	\$26,625	\$31,507	\$145,300	\$145,300	\$0
OTHER EQUIP MAINTENANCE	\$10,712	\$10,204	\$10,780	\$16,245	\$16,245	\$0
<b>Total 41141010 - NLCC-ETSB-Gurnee:</b>	<b>\$280,690</b>	<b>\$301,129</b>	<b>\$384,860</b>	<b>\$678,090</b>	<b>\$739,542</b>	<b>\$0</b>
<b>41141020 - NLCC-ETSB-Zion</b>						
RADIO SYSTEM MAINT	\$540	\$0	\$33,184	\$44,500	\$44,500	\$0
CAD SYS SOFTWARE MAINT	\$0	\$0	\$0	\$1,500	\$8,041	\$0
CAD SYS MDC MAINT	\$0	\$0	\$0	\$0	\$3,392	\$0
OTHER EQUIP MAINTENANCE	\$5,753	\$293	\$23,576	\$21,000	\$21,000	\$0
<b>Total 41141020 - NLCC-ETSB-Zion:</b>	<b>\$6,293</b>	<b>\$293</b>	<b>\$56,760</b>	<b>\$67,000</b>	<b>\$76,933</b>	<b>\$0</b>
<b>Total 45 - Other Cont. Services:</b>	<b>\$286,982</b>	<b>\$301,421</b>	<b>\$441,620</b>	<b>\$745,090</b>	<b>\$816,476</b>	<b>\$0</b>
<b>46 - Supplies</b>						
<b>41141010 - NLCC-ETSB-Gurnee</b>						
FURNITURE AND FIXTURES DISPATC	\$1,750	\$1,750	\$0	\$0	\$0	\$0
OTHER FACILITY COSTS	\$1,949	\$9,200	\$278	\$11,000	\$11,000	\$0
<b>Total 41141010 - NLCC-ETSB-Gurnee:</b>	<b>\$3,699</b>	<b>\$10,950</b>	<b>\$278</b>	<b>\$11,000</b>	<b>\$11,000</b>	<b>\$0</b>
<b>41141020 - NLCC-ETSB-Zion</b>						
OTHER FACILITY COSTS	\$0	\$0	\$0	\$250,000	\$183,567	\$0
<b>Total 41141020 - NLCC-ETSB-Zion:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$183,567</b>	<b>\$0</b>
<b>Total 46 - Supplies:</b>	<b>\$3,699</b>	<b>\$10,950</b>	<b>\$278</b>	<b>\$261,000</b>	<b>\$194,567</b>	<b>\$0</b>
<b>49 - Other Financing Uses</b>						
<b>41141010 - NLCC-ETSB-Gurnee</b>						



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
REIMBURSEMENT-GURNEE	-\$165,384	\$333,060	\$0	\$0	\$0	\$0
OTHER EXPENSES	\$0	\$0	\$0	\$650,000	\$1,666,667	\$205,000
<b>Total 41141010 - NLCC-ETSB-Gurnee:</b>	<b>-\$165,384</b>	<b>\$333,060</b>	<b>\$0</b>	<b>\$650,000</b>	<b>\$1,666,667</b>	<b>\$205,000</b>
<b>41141020 - NLCC-ETSB-Zion</b>						
OTHER EXPENSES	\$0	\$0	\$0	\$350,000	\$0	\$0
<b>Total 41141020 - NLCC-ETSB-Zion:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Total 49 - Other Financing Uses:</b>	<b>-\$165,384</b>	<b>\$333,060</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$1,666,667</b>	<b>\$205,000</b>
<b>47 - Capital</b>						
<b>41141010 - NLCC-ETSB-Gurnee</b>						
CAPITAL IMPROVEMENTS	\$0	\$0	\$0	\$10,000	\$10,000	\$0
911 SYSTEM INFRASTRUCTURE	\$0	\$303	\$0	\$0	\$0	\$0
911 CALL TAKING EQUIPMENT	\$83,600	\$61,420	\$5,765	\$3,000	\$3,000	\$0
RADIO SYS EQUIPMENT	\$108,948	\$109,153	\$76,449	\$381,500	\$395,174	\$0
CAD SYS HARDWARE	\$0	\$4,122	\$12,742	\$19,000	\$19,000	\$0
CAD SYS MDC	\$39,299	\$2	\$101,919	\$73,375	\$73,375	\$0
VOICE/DATA/LOG HARDWARE	\$0	\$10,645	\$0	\$0	\$0	\$0
EMD HARDWARE/SOFTWARE/EQUIP	\$0	\$0	\$0	\$108,000	\$108,000	\$0
OTHER SOFTWARE/HARDWARE	\$750	\$0	\$0	\$0	\$0	\$0
<b>Total 41141010 - NLCC-ETSB-Gurnee:</b>	<b>\$232,598</b>	<b>\$185,645</b>	<b>\$196,875</b>	<b>\$594,875</b>	<b>\$608,549</b>	<b>\$0</b>
<b>41141020 - NLCC-ETSB-Zion</b>						
RADIO SYS EQUIPMENT	\$208,745	\$21,459	\$159,685	\$340,000	\$340,779	\$0
CAD SYS MDC	\$0	\$43,648	\$53,918	\$15,000	\$53,691	\$0
SOFTWARE LICENSES	\$0	\$0	\$4,178	\$5,000	\$5,000	\$0
OTHER SOFTWARE/HARDWARE	\$0	\$1,262	\$0	\$5,000	\$5,000	\$0
<b>Total 41141020 - NLCC-ETSB-Zion:</b>	<b>\$208,745</b>	<b>\$66,370</b>	<b>\$217,782</b>	<b>\$365,000</b>	<b>\$404,470</b>	<b>\$0</b>
<b>Total 47 - Capital:</b>	<b>\$441,343</b>	<b>\$252,015</b>	<b>\$414,657</b>	<b>\$959,875</b>	<b>\$1,013,019</b>	<b>\$0</b>
<b>Total Expenditures:</b>	<b>\$672,971</b>	<b>\$908,712</b>	<b>\$917,270</b>	<b>\$3,062,865</b>	<b>\$3,787,629</b>	<b>\$205,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$235,659</b>	<b>\$170,138</b>	<b>\$379,487</b>	<b>-\$1,962,865</b>	<b>-\$2,662,629</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$2,109,134</b>	<b>\$2,279,273</b>	<b>\$2,662,630</b>	<b>\$699,764</b>	<b>\$0</b>	<b>N/A</b>



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# DEPARTMENTS

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# Administration Department

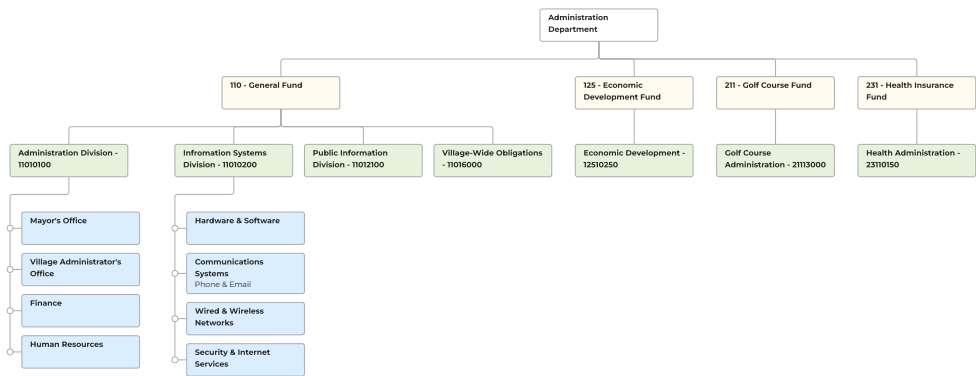


**Patrick A. Muetz**  
Village Administrator

The Village's Administration Department provides a direct link between Gurnee residents, the Board of Trustees and Village staff. Primarily, the Department manages centralized administrative services through its five divisions: Finance, Human Resources, Information Systems, Public Information and Economic Development. The Department also oversees most special projects such as working with other taxing bodies and contracts. The Village Administrator, the chief executive officer of the Village, leads the Department and is directly accountable to the Village Board for the proper administration of all affairs, departments and offices of the Village. The Administration Department oversees four separate cost centers in the 110 - General Fund: Administration (11010100), Information Systems (11010200), Public Information (11012100) and Village-Wide Obligations (11016000). Other cost centers overseen by Administration are detailed in the 125 - Economic Development Fund, 211 - Golf Course Fund and 231 - Health Insurance Fund sections under Fund Summaries.

## Administration - Cost Centers & Functions

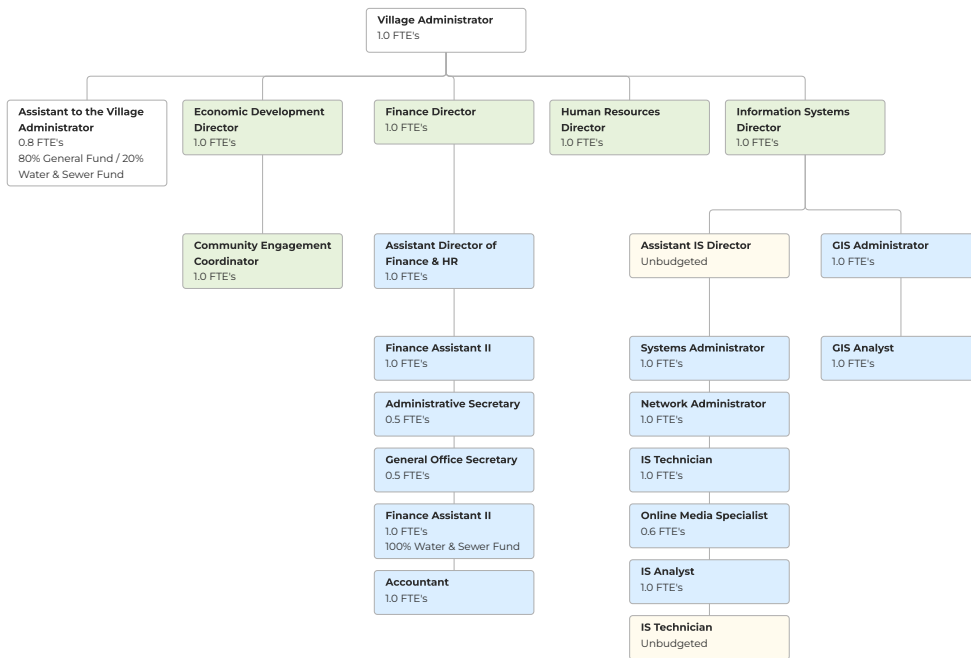
Administration Department Cost Centers & Functions





# Administration - Organizational Chart

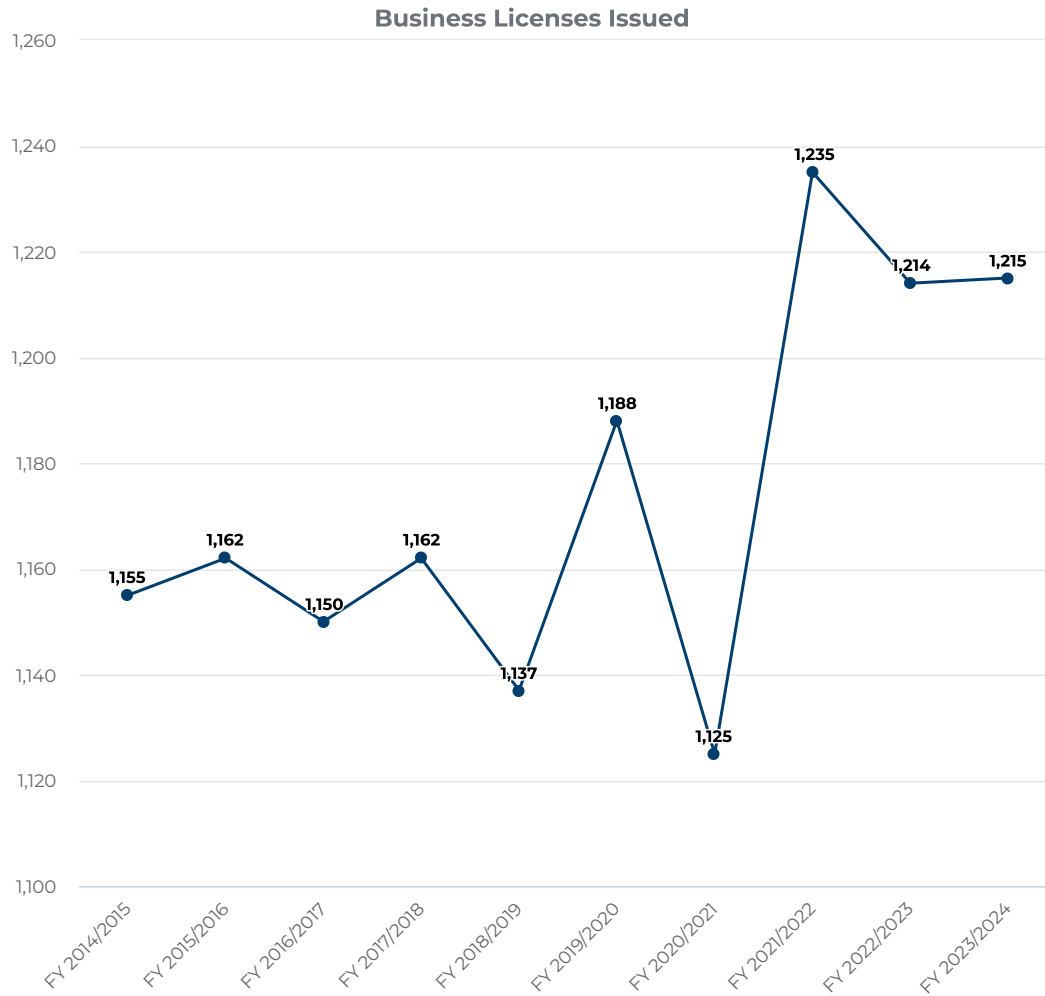
## Administration

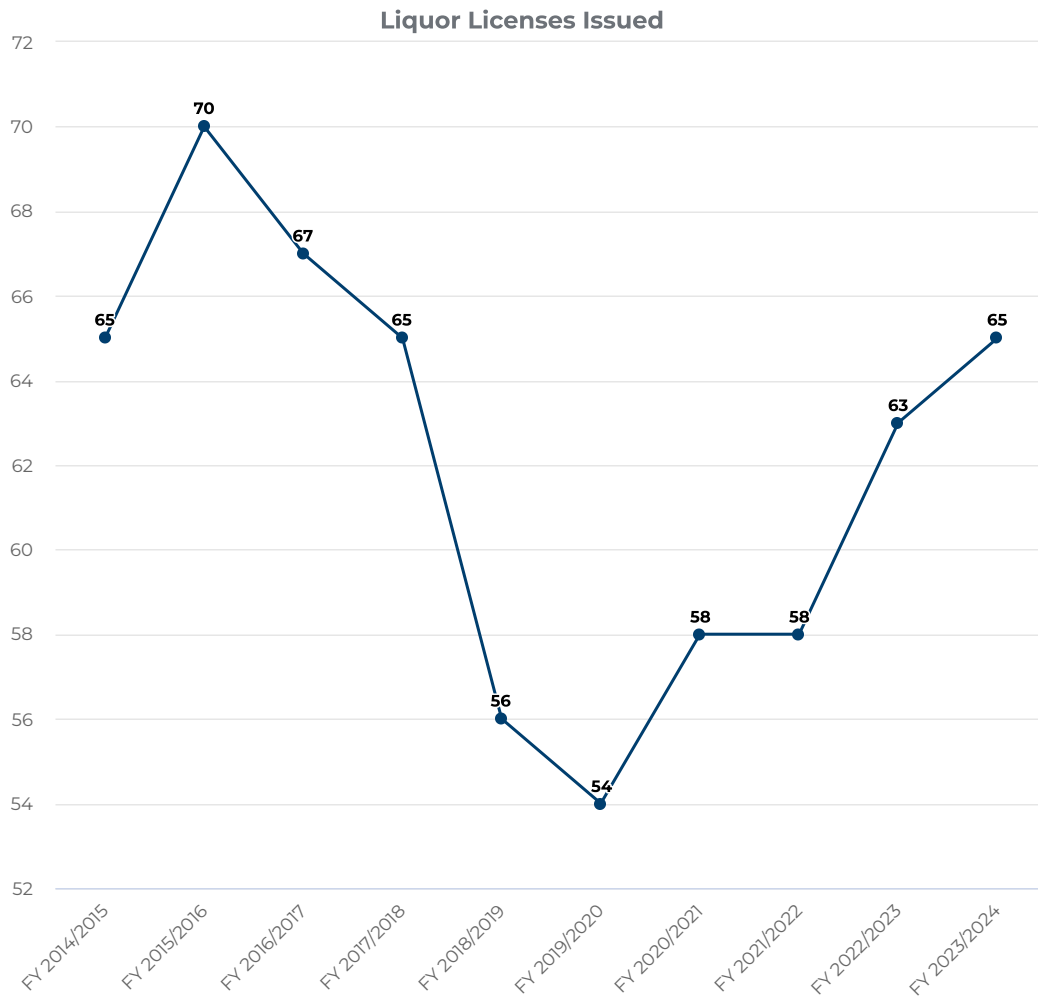


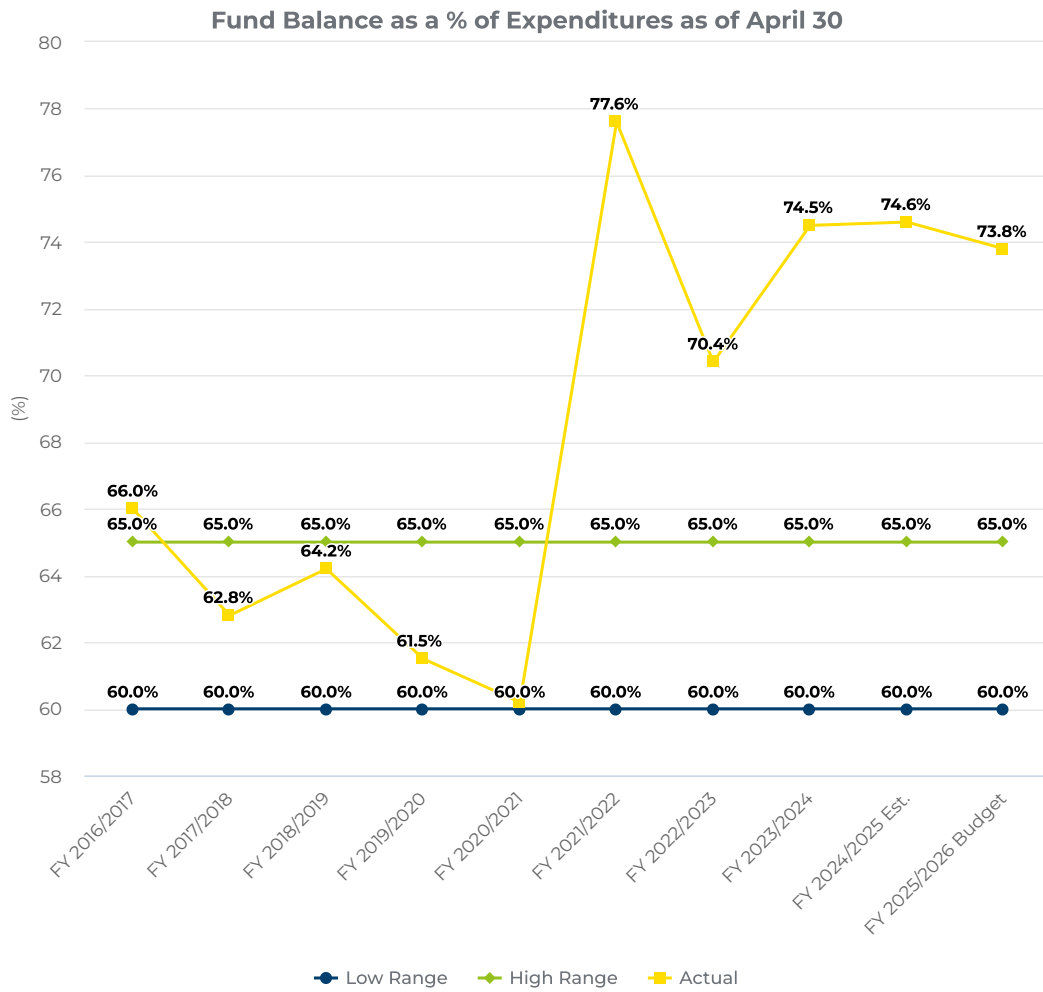
## Administration - Performance Measures

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

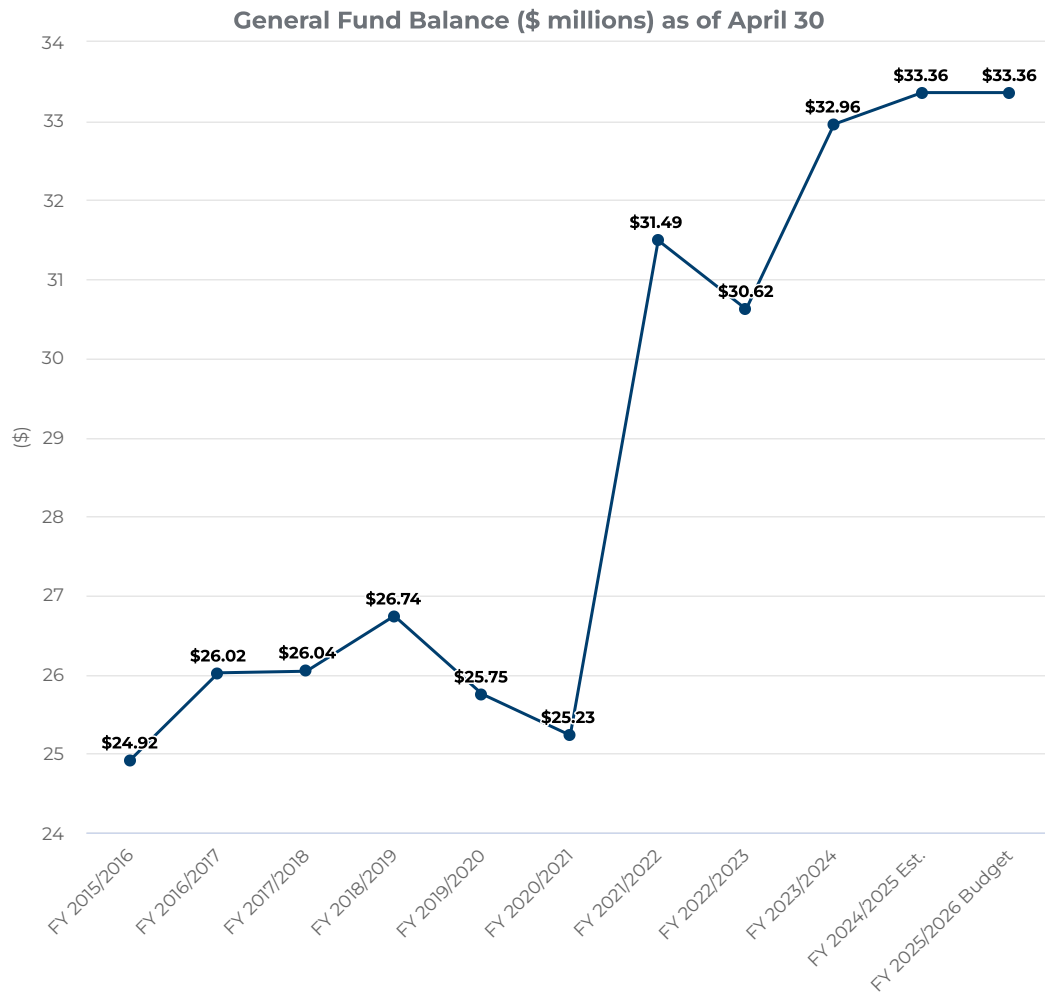
The Finance Division is responsible for issuing business and liquor licenses annually to existing and new businesses. The total number issued is a gauge of the commercial resilience of the Village tax base. Business Licenses are issued on a calendar year basis.







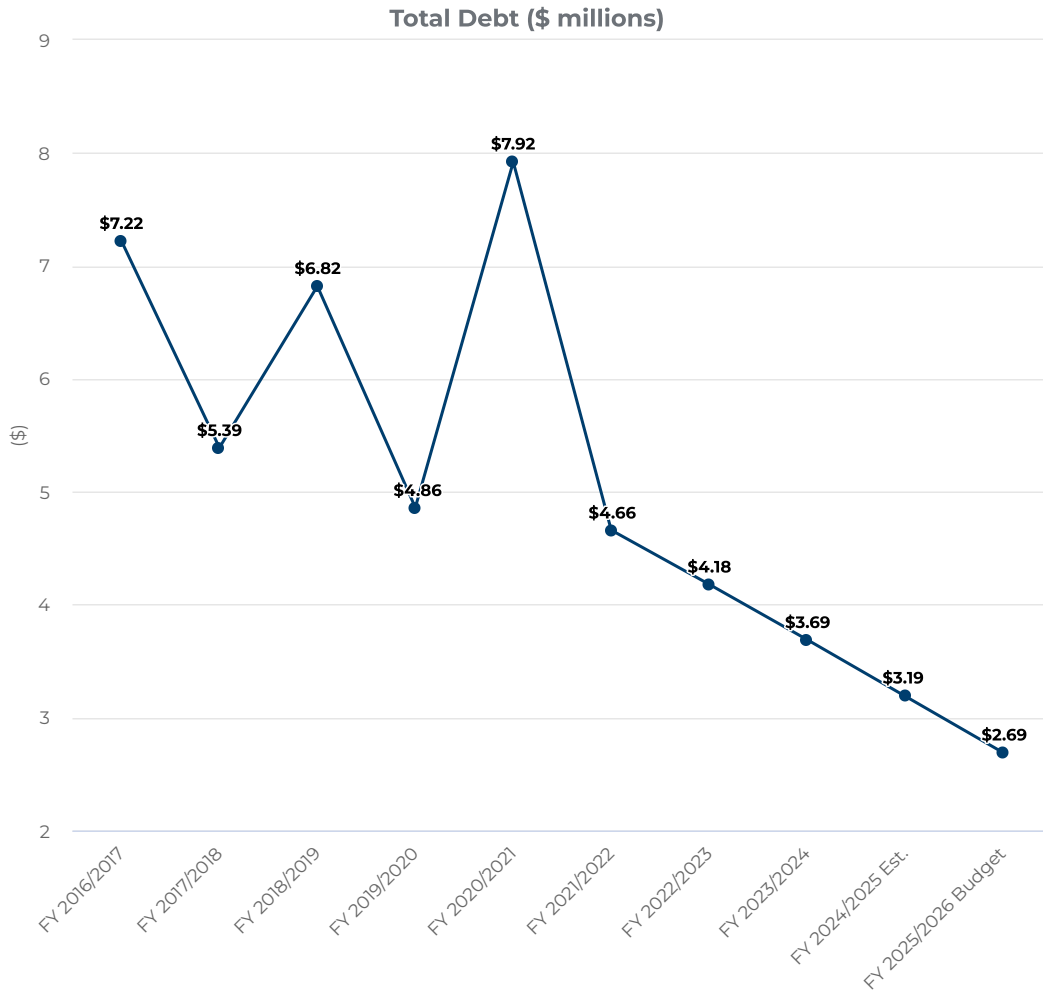
The Village maintains reserves in the General Fund to maintain operations in the event of a fiscal emergency. A good example is the recent COVID-19 pandemic, which resulted in the closure of businesses for an extended period of time, thus cutting off tax revenues generation used to support General Fund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

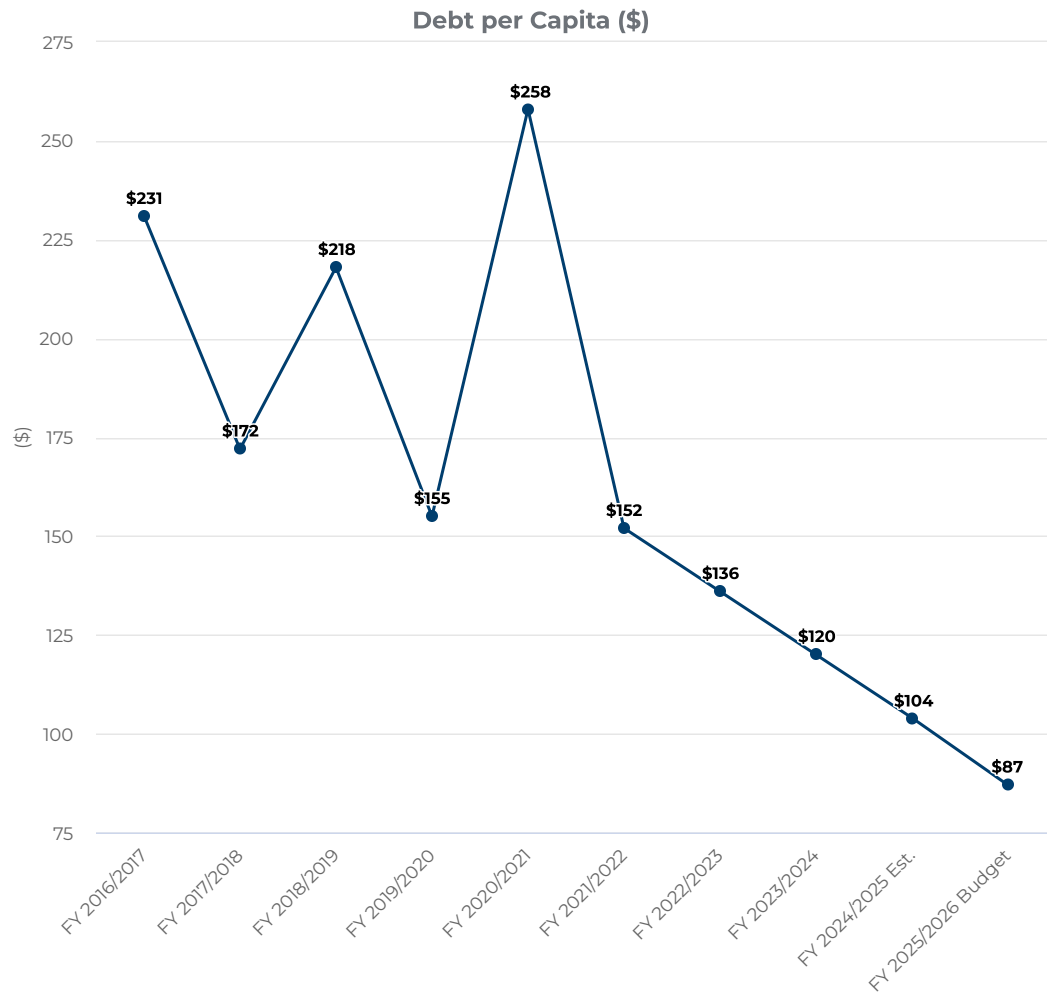


Total outstanding debt is a good indicator of the Village's ability to fund operations and capital from existing revenues. The Village's only outstanding debt is the IEPA Loan used to fund the construction of the Knowles Road Water Tower.

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

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

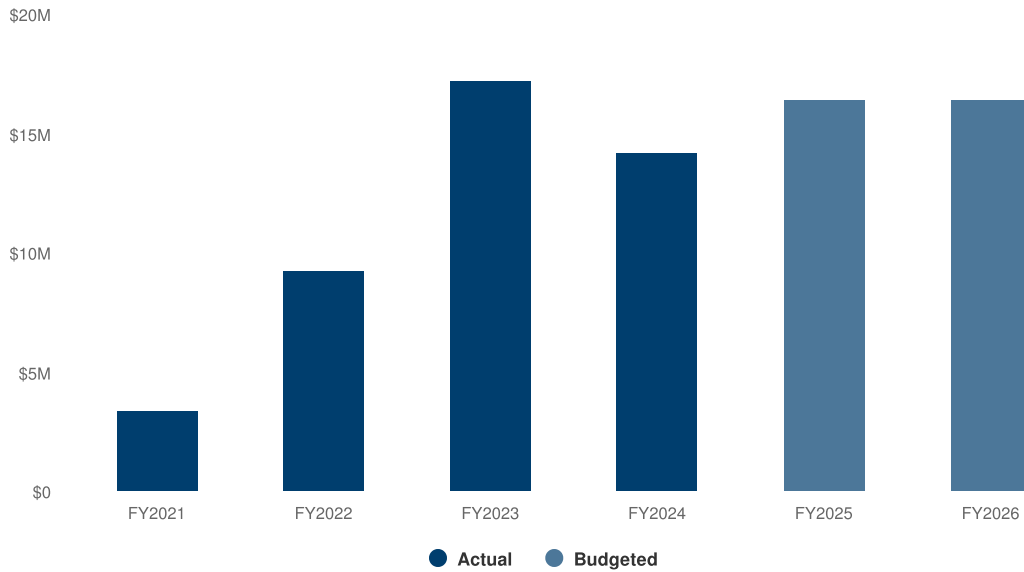




## Administration - Expenditures Summary

**\$16,443,663** **\$20,485**  
(0.12% vs. prior year)

### Administration Department Proposed and Historical Budget vs. Actual

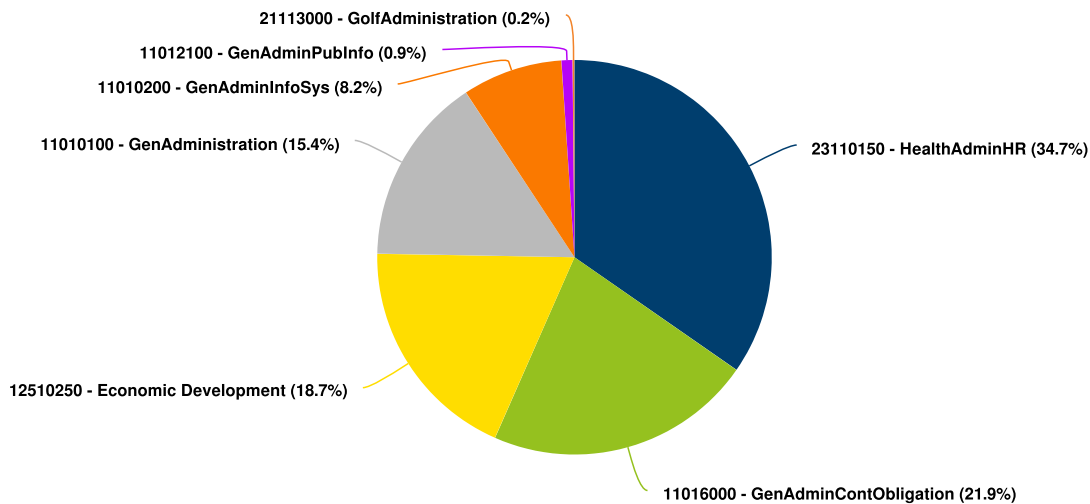




## Administration - Expenditures by Cost Center

- 23110150 - HealthAdminHR is the largest category at 34.7% and includes expenses in the 231 - Health Insurance Fund related to the Village's health/dental/life insurance benefits. This is managed by the Human Resources division of Administration.
- 11016000 - GenAdminContObligation accounts for 21.9% of Administration expenses and includes transfers from the 110 - General Fund to the 125 - Economic Development Fund, community events, marketing expenses and contingencies.
- 12510250 - Economic Development accounts for 18.7% of expenditures and includes incentive agreements, capital grant program and a reserve for future economic development.
- 11010100 - GenAdministration accounts for 15.4% and includes operating expenditures in the 110 - General Fund related to administration, finance and human resources.
- 11010200 - GenAdminInfoSys accounts for 8.2% of operating expenditures in the 110 - General Fund related to information systems functions.
- 11012100 - GenAdminPubInfo accounts for 0.9% and accounts for public information activities such as the Village newsletter in the 110 - General Fund.
- 21113000 - GolfAdministration accounts for 0.2% and accounts for activities related to Bittersweet Golf Course in the 211 - Golf Course Fund.

### Budgeted Expenditures by Function



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expenditures							
11010100 - GenAdministration							
41 - Salaries & Wages	\$1,244,208	\$1,427,110	\$1,479,002	\$1,640,795	\$51,892	\$213,685	15%
42 - Employee Benefits	\$197,123	\$248,819	\$257,919	\$277,059	\$9,100	\$28,240	11.3%
43 - Prof & Tech Services	\$200,990	\$193,694	\$167,842	\$187,093	-\$25,852	-\$6,601	-3.4%
44 - Contractual Services	\$82,718	\$105,110	\$107,610	\$113,477	\$2,500	\$8,367	8%
45 - Other Cont. Services	\$108,981	\$102,971	\$146,971	\$99,412	\$44,000	-\$3,559	-3.5%
46 - Supplies	\$17,164	\$22,575	\$23,350	\$29,975	\$775	\$7,400	32.8%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
54 - Fund Transfers Out	\$136,100	\$166,500	\$166,500	\$191,040	\$0	\$24,540	14.7%
<b>Total 11010100 - GenAdministration:</b>	<b>\$1,987,284</b>	<b>\$2,266,779</b>	<b>\$2,349,194</b>	<b>\$2,538,851</b>	<b>\$82,415</b>	<b>\$272,072</b>	<b>12%</b>
11010200 - GenAdminInfoSys							
41 - Salaries & Wages	\$703,890	\$774,100	\$668,015	\$857,055	-\$106,085	\$82,955	10.7%
42 - Employee Benefits	\$112,856	\$132,078	\$111,038	\$140,308	-\$21,040	\$8,230	6.2%
43 - Prof & Tech Services	\$126,363	\$122,700	\$115,500	\$118,950	-\$7,200	-\$3,750	-3.1%
44 - Contractual Services	\$33,340	\$47,070	\$50,420	\$57,105	\$3,350	\$10,035	21.3%
45 - Other Cont. Services	\$9,103	\$13,095	\$12,794	\$13,295	-\$301	\$200	1.5%
46 - Supplies	\$7,265	\$16,850	\$17,000	\$21,850	\$150	\$5,000	29.7%
54 - Fund Transfers Out	\$115,100	\$155,400	\$155,400	\$141,370	\$0	-\$14,030	-9%
<b>Total 11010200 - GenAdminInfoSys:</b>	<b>\$1,107,916</b>	<b>\$1,261,293</b>	<b>\$1,130,167</b>	<b>\$1,349,933</b>	<b>-\$131,126</b>	<b>\$88,640</b>	<b>7%</b>
11012100 - GenAdminPubInfo							
43 - Prof & Tech Services	\$681	\$35,500	\$34,500	\$41,200	-\$1,000	\$5,700	16.1%
44 - Contractual Services	\$18,537	\$51,400	\$41,575	\$34,144	-\$9,825	-\$17,256	-33.6%
45 - Other Cont. Services	\$63,655	\$70,665	\$71,781	\$70,625	\$1,116	-\$40	-0.1%
46 - Supplies	\$2,688	\$1,850	\$1,800	\$3,750	-\$50	\$1,900	102.7%
<b>Total 11012100 - GenAdminPubInfo:</b>	<b>\$85,560</b>	<b>\$159,415</b>	<b>\$149,656</b>	<b>\$149,719</b>	<b>-\$9,759</b>	<b>-\$9,696</b>	<b>-6.1%</b>
11016000 - GenAdminContObligation							
45 - Other Cont. Services	\$61,178	\$85,000	\$81,000	\$106,000	-\$4,000	\$21,000	24.7%
49 - Other Financing Uses	\$2,139,859	\$134,791	\$197,830	\$431,250	\$63,040	\$296,459	219.9%
54 - Fund Transfers Out	\$3,000,000	\$3,370,000	\$7,370,000	\$3,071,000	\$4,000,000	-\$299,000	-8.9%
<b>Total 11016000 - GenAdminContObligation:</b>	<b>\$5,201,037</b>	<b>\$3,589,791</b>	<b>\$7,648,830</b>	<b>\$3,608,250</b>	<b>\$4,059,040</b>	<b>\$18,459</b>	<b>0.5%</b>
12510250 - Economic Development							
49 - Other Financing Uses	\$0	\$3,370,000	\$2,584,823	\$3,071,000	-\$785,177	-\$299,000	-8.9%
<b>Total 12510250 - Economic Development:</b>	<b>\$0</b>	<b>\$3,370,000</b>	<b>\$2,584,823</b>	<b>\$3,071,000</b>	<b>-\$785,177</b>	<b>-\$299,000</b>	<b>-8.9%</b>
21113000 - GolfAdministration							
47 - Capital	\$30,242	\$65,000	\$65,000	\$25,000	\$0	-\$40,000	-61.5%
<b>Total 21113000 - GolfAdministration:</b>	<b>\$30,242</b>	<b>\$65,000</b>	<b>\$65,000</b>	<b>\$25,000</b>	<b>\$0</b>	<b>-\$40,000</b>	<b>-61.5%</b>
23110150 - HealthAdminHR							
42 - Employee Benefits	\$5,782,845	\$5,700,900	\$5,700,900	\$5,700,910	\$0	\$10	0%
43 - Prof & Tech Services	\$0	\$10,000	\$10,000	\$0	\$0	-\$10,000	-100%

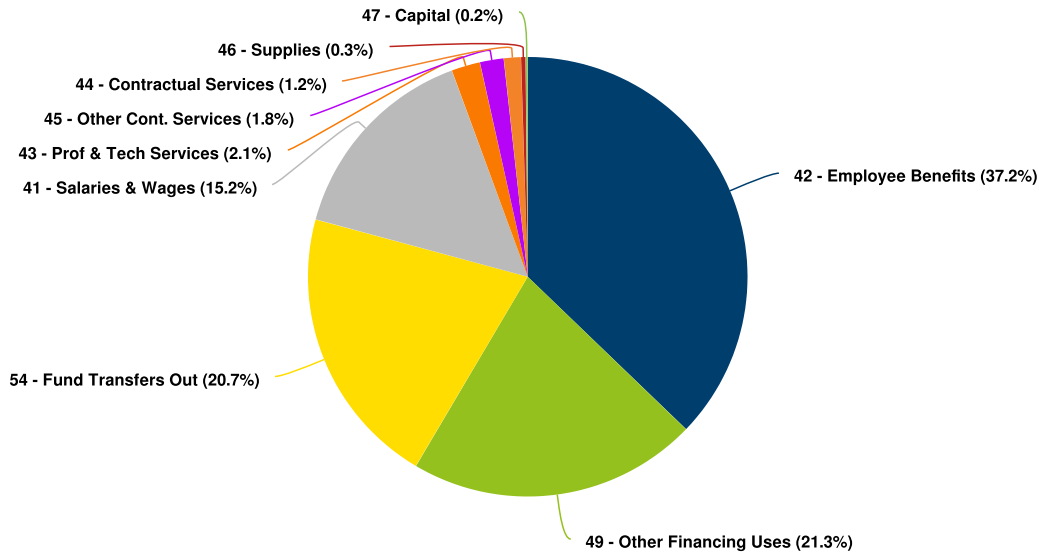


Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Total 23110150 - HealthAdminHR:	\$5,782,845	\$5,710,900	\$5,710,900	\$5,700,910	\$0	-\$9,990	-0.2%
Total Expenditures:	\$14,194,884	\$16,423,178	\$19,638,571	\$16,443,663	\$3,215,393	\$20,485	0.1%



# Administration - Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

Expenditures for the Administration cost center are projected to finish at \$19.6M compared to a budget of \$16.4M. Notable variances include:

- 49 - Other Financing Uses is projected to finish \$722K under budget due to less than anticipated rebates in the 125 - Economic Development Fund.
- 54 - Fund Transfers Out is projected to finish \$4.0M over budget due to the capital transfer from the 110 - General Fund to the 131 - Capital Improvement Fund (\$2.75M) and the 223 - Water & Sewer Capital Fund (\$1.25M).

### FY 2025/2026 Summary

Expenditures are budgeted at \$16.4M, an increase of \$20K or 0.1% compared to the prior year's budget. Notable variances include:

- 41 - Salaries & Wages are up \$297K or 13.5% due to wage adjustments and personnel changes.
- 46 - Supplies are up \$14K or 34.6% due primarily to office reconfiguration and computer hardware costs.
- 47 - Capital is down \$40K or 61.5% due primarily to less building improvements in the 211 - Golf Course Fund.
- 54 - Fund Transfers Out is down 288K or 7.8% due primarily to a lower transfer to the 125 - Economic Development Fund.

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

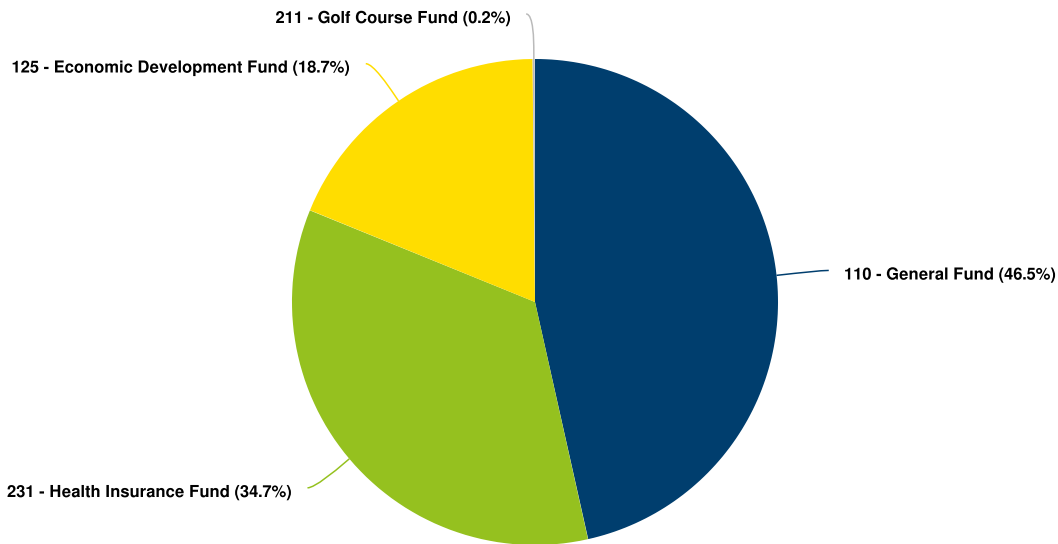
Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
41 - Salaries & Wages	\$1,948,098	\$2,201,210	\$2,147,017	\$2,497,850	-\$54,193	\$296,640	13.5%
42 - Employee Benefits	\$6,092,823	\$6,081,797	\$6,069,857	\$6,118,277	-\$11,940	\$36,480	0.6%
43 - Prof & Tech Services	\$328,034	\$361,894	\$327,842	\$347,243	-\$34,052	-\$14,651	-4%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
44 - Contractual Services	\$134,594	\$203,580	\$199,605	\$204,726	-\$3,975	\$1,146	0.6%
45 - Other Cont. Services	\$242,917	\$271,731	\$312,545	\$289,332	\$40,814	\$17,601	6.5%
46 - Supplies	\$27,117	\$41,275	\$42,150	\$55,575	\$875	\$14,300	34.6%
49 - Other Financing Uses	\$2,139,859	\$3,504,791	\$2,782,654	\$3,502,250	-\$722,137	-\$2,541	-0.1%
47 - Capital	\$30,242	\$65,000	\$65,000	\$25,000	\$0	-\$40,000	-61.5%
54 - Fund Transfers Out	\$3,251,200	\$3,691,900	\$7,691,900	\$3,403,410	\$4,000,000	-\$288,490	-7.8%
<b>Total Expense Objects:</b>	<b>\$14,194,884</b>	<b>\$16,423,178</b>	<b>\$19,638,571</b>	<b>\$16,443,663</b>	<b>\$3,215,393</b>	<b>\$20,485</b>	<b>0.1%</b>

## Expenditures by Fund

### 2026 Expenditures by Fund



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
110 - General Fund							
41 - Salaries & Wages	\$1,948,098	\$2,201,210	\$2,147,017	\$2,497,850	-\$54,193	\$296,640	13.5%
42 - Employee Benefits	\$309,978	\$380,897	\$368,957	\$417,367	-\$11,940	\$36,470	9.6%
43 - Prof & Tech Services	\$328,034	\$351,894	\$317,842	\$347,243	-\$34,052	-\$4,651	-1.3%
44 - Contractual Services	\$134,594	\$203,580	\$199,605	\$204,726	-\$3,975	\$1,146	0.6%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
45 - Other Cont. Services	\$242,917	\$271,731	\$312,545	\$289,332	\$40,814	\$17,601	6.5%
46 - Supplies	\$27,117	\$41,275	\$42,150	\$55,575	\$875	\$14,300	34.6%
49 - Other Financing Uses	\$2,139,859	\$134,791	\$197,830	\$431,250	\$63,040	\$296,459	219.9%
54 - Fund Transfers Out	\$3,251,200	\$3,691,900	\$7,691,900	\$3,403,410	\$4,000,000	-\$288,490	-7.8%
<b>Total 110 - General Fund:</b>	<b>\$8,381,797</b>	<b>\$7,277,278</b>	<b>\$11,277,847</b>	<b>\$7,646,753</b>	<b>\$4,000,569</b>	<b>\$369,475</b>	<b>5.1%</b>
125 - Economic Development Fund							
49 - Other Financing Uses	\$0	\$3,370,000	\$2,584,823	\$3,071,000	-\$785,177	-\$299,000	-8.9%
<b>Total 125 - Economic Development Fund:</b>	<b>\$0</b>	<b>\$3,370,000</b>	<b>\$2,584,823</b>	<b>\$3,071,000</b>	<b>-\$785,177</b>	<b>-\$299,000</b>	<b>-8.9%</b>
211 - Golf Course Fund							
47 - Capital	\$30,242	\$65,000	\$65,000	\$25,000	\$0	-\$40,000	-61.5%
<b>Total 211 - Golf Course Fund:</b>	<b>\$30,242</b>	<b>\$65,000</b>	<b>\$65,000</b>	<b>\$25,000</b>	<b>\$0</b>	<b>-\$40,000</b>	<b>-61.5%</b>
231 - Health Insurance Fund							
42 - Employee Benefits	\$5,782,845	\$5,700,900	\$5,700,900	\$5,700,910	\$0	\$10	0%
43 - Prof & Tech Services	\$0	\$10,000	\$10,000	\$0	\$0	-\$10,000	-100%
<b>Total 231 - Health Insurance Fund:</b>	<b>\$5,782,845</b>	<b>\$5,710,900</b>	<b>\$5,710,900</b>	<b>\$5,700,910</b>	<b>\$0</b>	<b>-\$9,990</b>	<b>-0.2%</b>
<b>Total:</b>	<b>\$14,194,884</b>	<b>\$16,423,178</b>	<b>\$19,638,571</b>	<b>\$16,443,663</b>	<b>\$3,215,393</b>	<b>\$20,485</b>	<b>0.1%</b>



## Administration Division - 11010100

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

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

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

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

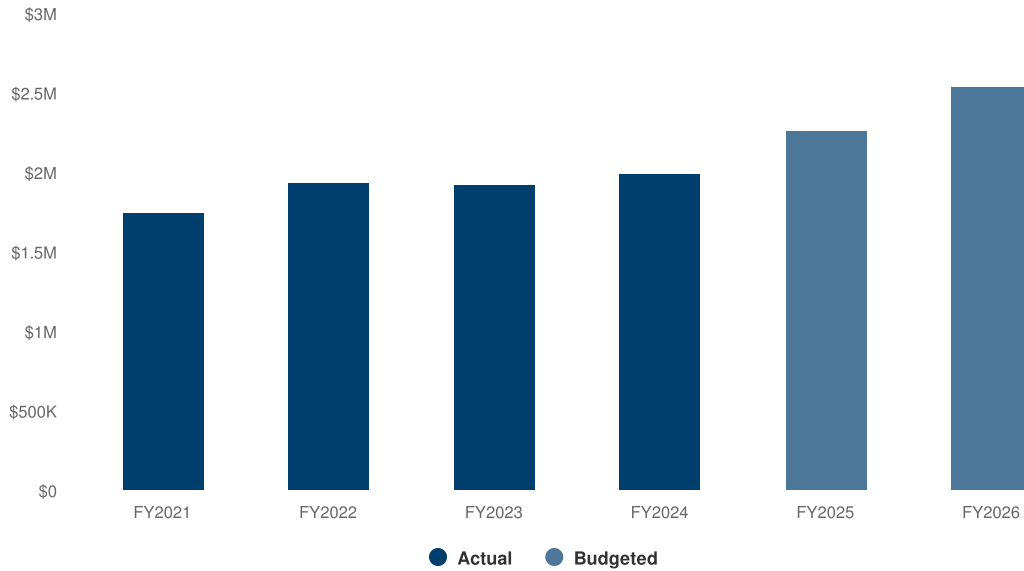
Administration Department - 11010***				FY 23/24			FY 24/25			FY 25/26			Budgeted Change
	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	
<b>Administration - 11010100</b>	<b>8.00</b>	<b>0.00</b>	<b>8.00</b>	<b>9.00</b>	<b>0.00</b>	<b>9.00</b>	<b>10.00</b>	<b>0.00</b>	<b>10.00</b>	<b>10.00</b>	<b>0.00</b>	<b>10.00</b>	<b>1.00</b>
<b>Full-Time FTE's</b>	<b>6.80</b>	<b>0.00</b>	<b>6.80</b>	<b>7.80</b>	<b>0.00</b>	<b>7.80</b>	<b>8.80</b>	<b>0.00</b>	<b>8.80</b>	<b>8.80</b>	<b>0.00</b>	<b>8.80</b>	<b>1.00</b>
Village Administrator	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Assistant Administrator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant to the Administrator	0.80	0.00	0.80	0.80	0.00	0.80	0.80	0.00	0.80	0.80	0.00	0.80	0.00
Economic Dev Director	1.00	0.00	1.00	1.00	0.00	1.00	1.00	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	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	1.00	0.00	1.00	0.00
Assistant Director of Finance & HR	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Accountant	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00
Community Engagement Coordinator	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Administrative Assistant	0.00	0.00	0.00	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	1.00	0.00	1.00	0.00
<b>Part Time FTE's</b>	<b>1.20</b>	<b>0.00</b>	<b>1.20</b>	<b>1.20</b>	<b>0.00</b>	<b>1.20</b>	<b>1.20</b>	<b>0.00</b>	<b>1.20</b>	<b>1.20</b>	<b>0.00</b>	<b>1.20</b>	<b>0.00</b>
General Office Secretary	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Administrative Secretary	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Comm./Online Media Splcist.	0.20	0.00	0.20	0.20	0.00	0.20	0.20	0.00	0.20	0.20	0.00	0.20	0.00



## Expenditures Summary

**\$2,538,851** **\$272,072**  
(12.00% vs. prior year)

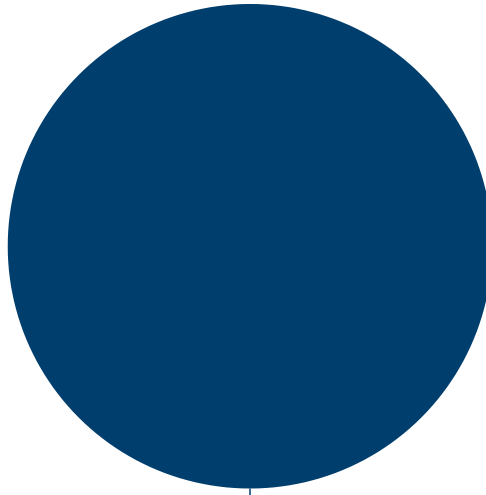
### Administration Division Proposed and Historical Budget vs. Actual





# Expenditures by Fund

## 2026 Expenditures by Fund



110 - General Fund (100%)

Name	FY2024 Actual	FY2024 Budget	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2024 Budget vs. FY2025 Budget (% Change)	FY2024 Budget vs. FY2025 Budget (\$ Change)
<b>110 - General Fund</b>								
SALARIES-REGULAR	\$1,072,781.64	\$1,047,505.00	\$1,231,310.00	\$1,283,500.00	\$1,434,195.00	N/A	17.5%	\$183,805.00
SALARIES-PART TIME	\$101,975.55	\$110,000.00	\$125,000.00	\$125,000.00	\$135,000.00	N/A	13.6%	\$15,000.00
SALARIES ELECTED	\$37,404.15	\$37,200.00	\$37,200.00	\$37,200.00	\$37,200.00	N/A	0%	\$0.00
SALARIES-SICK LV BUYBACK	\$22,314.41	\$15,000.00	\$25,000.00	\$24,602.22	\$25,000.00	N/A	66.7%	\$10,000.00
LONGEVITY	\$2,800.00	\$3,500.00	\$3,000.00	\$3,100.00	\$3,400.00	N/A	-14.3%	-\$500.00
BOARD & COMMISSIONS	\$5,810.00	\$4,200.00	\$4,100.00	\$4,100.00	\$4,500.00	N/A	-2.4%	-\$100.00
OVERTIME	\$1,122.50	\$500.00	\$1,500.00	\$1,500.00	\$1,500.00	N/A	200%	\$1,000.00
MEDICAL INSURANCE - IBNR	-\$2,402.22	\$0.00	\$0.00	\$0.00	\$0.00	N/A	0%	\$0.00
SOCIAL SECURITY	\$67,760.94	\$75,525.00	\$67,000.00	\$77,200.00	\$77,415.00	N/A	-11.3%	-\$8,525.00
MEDICARE	\$17,821.84	\$17,660.00	\$20,200.00	\$21,100.00	\$21,625.00	N/A	14.4%	\$2,540.00
IL MUNIC RETIREMENT FUND	\$93,335.19	\$109,625.00	\$112,000.00	\$102,500.00	\$118,600.00	N/A	2.2%	\$2,375.00
TUITION REIMBURSEMENT	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	N/A	0%	\$0.00
WORKERS COMP INSURANCE	\$8,118.35	\$8,400.00	\$8,119.00	\$8,119.00	\$8,119.00	N/A	-3.3%	-\$281.00



Name	FY2024 Actual	FY2024 Budget	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2024 Budget vs. FY2025 Budget (% Change)	FY2024 Budget vs. FY2025 Budget (\$ Change)
WELLNESS PROGRAM	\$105.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A	0%	\$0.00
EMPLOYEE AWARDS	\$1,583.55	\$1,000.00	\$1,000.00	\$1,000.00	\$1,500.00	N/A	0%	\$0.00
AUTO ALLOWANCE	\$10,800.14	\$10,800.00	\$10,800.00	\$10,800.00	\$10,800.00	N/A	0%	\$0.00
RHS ER PORTION NON-BARGAINED	\$0.00		\$27,200.00	\$34,700.00	\$36,500.00	N/A	N/A	\$27,200.00
GENERAL LEGAL SERVICE	\$111,168.00	\$109,800.00	\$113,094.00	\$113,094.00	\$116,493.00	N/A	3%	\$3,294.00
LABOR ATTORNEY	\$483.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	N/A	0%	\$0.00
AUDIT FEES	\$65,260.00	\$45,000.00	\$55,000.00	\$49,590.00	\$55,000.00	N/A	22.2%	\$10,000.00
FINANCIAL SERVICES	\$429.00	\$32,500.00	\$10,000.00	\$0.00	\$0.00	N/A	-69.2%	-\$22,500.00
CONSULTING SERVICES	\$19,500.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	N/A	0%	\$0.00
PERSONNEL TESTING	\$666.30	\$500.00	\$500.00	\$0.00	\$500.00	N/A	0%	\$0.00
CODIFICATION SERVICE	\$3,484.00	\$3,600.00	\$3,600.00	\$3,658.20	\$3,600.00	N/A	0%	\$0.00
CLOUD & NETWORK SERVICES	\$34,896.40	\$44,211.25	\$53,165.00	\$53,165.00	\$51,412.00	N/A	20.3%	\$8,953.75
NETWORK SERVICES	\$0.00		\$0.00	\$0.00	\$4,000.00	N/A	N/A	\$0.00
COMPUTER HDWR MAINTENANCE	\$5,490.29	\$5,250.00	\$6,350.00	\$6,350.00	\$7,150.00	N/A	21%	\$1,100.00
COMPUTER SOFTWARE MAINT	\$37,475.15	\$37,611.00	\$40,370.00	\$40,370.00	\$43,115.00	N/A	7.3%	\$2,759.00
TELECOM MAINTENANCE	\$768.56	\$2,190.00	\$1,725.00	\$1,725.00	\$1,800.00	N/A	-21.2%	-\$465.00
OFFICE MACHINE RENTAL	\$4,087.33	\$3,500.00	\$3,500.00	\$6,000.00	\$6,000.00	N/A	0%	\$0.00
PRINTING & PUBLISHING	\$1,741.56	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	N/A	0%	\$0.00
MISC SERVICES	\$595.04	\$500.00	\$8,500.00	\$1,000.00	\$500.00	N/A	1,600%	\$8,000.00
RECORDING FEES	\$540.00	\$550.00	\$550.00	\$550.00	\$550.00	N/A	0%	\$0.00
BANK FEES	\$61,923.12	\$25,000.00	\$50,000.00	\$100,000.00	\$50,000.00	N/A	100%	\$25,000.00
LIABILITY INSURANCE	\$16,961.56	\$17,550.00	\$16,962.00	\$16,962.00	\$16,962.00	N/A	-3.4%	-\$588.00
OFFICIAL BONDS	\$4,170.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	N/A	0%	\$0.00
TELEPHONE SERVICE	\$1,921.65	\$2,000.00	\$2,250.00	\$2,250.00	\$2,250.00	N/A	12.5%	\$250.00
MOBILE PHONE	\$2,364.35	\$2,000.00	\$2,500.00	\$2,500.00	\$4,000.00	N/A	25%	\$500.00
PUBLIC RELATIONS	\$0.00	\$750.00	\$750.00	\$750.00	\$750.00	N/A	0%	\$0.00
TRAINING & SCHOOLS	\$4,162.05	\$4,000.00	\$6,000.00	\$6,000.00	\$7,000.00	N/A	50%	\$2,000.00

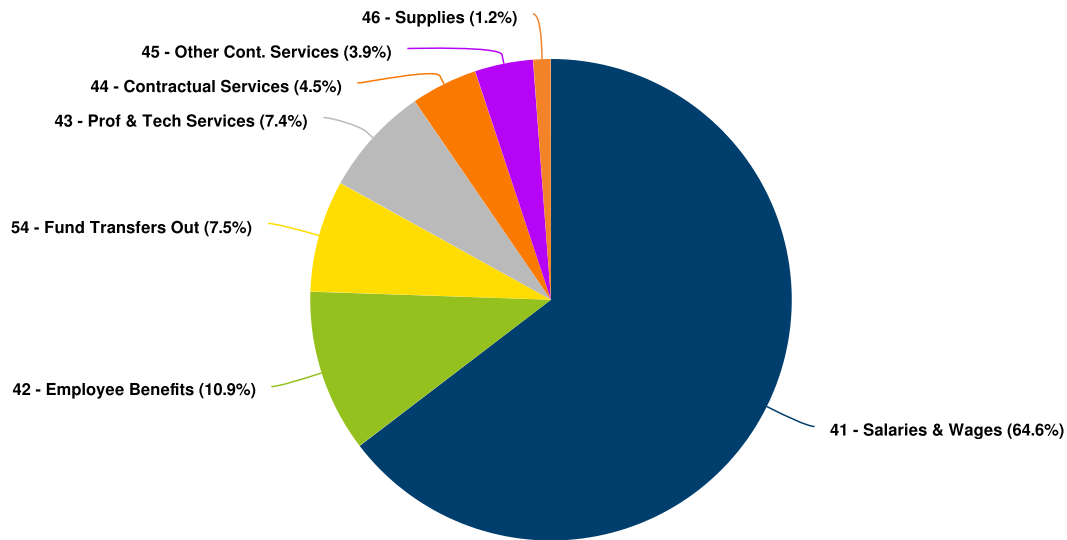


Name	FY2024 Actual	FY2024 Budget	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2024 Budget vs. FY2025 Budget (% Change)	FY2024 Budget vs. FY2025 Budget (\$ Change)
MEETING AND CONVENTION	\$3,227.86	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	N/A	0%	\$0.00
DUES & SUBSCRIPTIONS	\$10,065.19	\$7,685.00	\$7,559.00	\$7,559.00	\$7,900.00	N/A	-1.6%	-\$126.00
CAR EXPENSE/MILEAGE REIMB	\$606.23	\$0.00	\$0.00	\$1,500.00	\$1,500.00	N/A	0%	\$0.00
INFO SYSTEMS TRAINING	\$701.97	\$275.00	\$300.00	\$300.00	\$400.00	N/A	9.1%	\$25.00
OFFICE SUPPLIES	\$6,571.61	\$5,500.00	\$5,500.00	\$7,000.00	\$7,000.00	N/A	0%	\$0.00
COPIER/FAX SUPPLIES	\$840.00	\$400.00	\$400.00	\$900.00	\$900.00	N/A	0%	\$0.00
PRINTING & PUBLISHING	\$205.68	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	N/A	0%	\$0.00
POSTAGE	\$1,440.83	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	N/A	0%	\$0.00
TELECOM EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	N/A	0%	\$0.00
OFFICE FURNITURE	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$5,000.00	N/A	0%	\$0.00
COMPUTER HARDWARE	\$8,105.97	\$8,150.00	\$9,525.00	\$9,100.00	\$11,225.00	N/A	16.9%	\$1,375.00
COMPUTER SOFTWARE	\$0.00	\$2,210.00	\$1,150.00	\$350.00	\$1,150.00	N/A	-48%	-\$1,060.00
TRANSFER TO HEALTH INSURANCE	\$136,100.00	\$136,100.00	\$166,500.00	\$166,500.00	\$191,040.00	N/A	22.3%	\$30,400.00
<b>Total 110 - General Fund:</b>	<b>\$1,987,283.74</b>	<b>\$1,965,347.25</b>	<b>\$2,266,779.00</b>	<b>\$2,349,194.42</b>	<b>\$2,538,851.00</b>	<b>N/A</b>	<b>15.3%</b>	<b>\$301,431.75</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

Administration expenditures are projected to finish at \$2.35M compared to a budget of \$2.27M. Notable variances include:

- 41 - Salaries & Wages are projected to finish \$52K over budget due primarily to adjustments related to the compensation study. While adjustments were budgeted for as a whole in the 110 - General Fund, the mix between divisions differs from the budget as the outcome of the study was unknown at the time of budget preparation.
- 42 - Employee Benefits are projected to finish \$9K over budget due to adjustments related to the compensation study.
- 43 - Professional & Technical Services is projected to finish \$26K under budget due to less than anticipated financial consulting expenses.
- 45 - Other Contracted Services is projected to finish \$44K over budget largely due to bank charges for credit card payments.

### FY 2025/2026 Summary

Administration expenditures are budgeted at \$2.5M an increase of \$272K or 12.0%. Notable variances include:

- 41 - Salaries & Wages are up \$214K or 15.0% primarily due to wage increases and the addition of an Accountant position.
- 42 - Employee Benefits are up \$28K or 11.3% due to the above-mentioned adjustments.
- 54 - Funds Transfers Out are up \$25K or 14.7% due to increased transfer to the 231 - Health Insurance Fund.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>Expense Objects</b>							
<b>41 - Salaries &amp; Wages</b>							
SALARIES-REGULAR	\$1,072,782	\$1,231,310	\$1,283,500	\$1,434,195	\$52,190	\$202,885	16.5%
SALARIES-PART TIME	\$101,976	\$125,000	\$125,000	\$135,000	\$0	\$10,000	8%
SALARIES ELECTED	\$37,404	\$37,200	\$37,200	\$37,200	\$0	\$0	0%
SALARIES-SICK LV BUYBACK	\$22,314	\$25,000	\$24,602	\$25,000	-\$398	\$0	0%
LONGEVITY	\$2,800	\$3,000	\$3,100	\$3,400	\$100	\$400	13.3%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
BOARD & COMMISSIONS	\$5,810	\$4,100	\$4,100	\$4,500	\$0	\$400	9.8%
OVERTIME	\$1,123	\$1,500	\$1,500	\$1,500	\$0	\$0	0%
<b>Total 41 - Salaries &amp; Wages:</b>	<b>\$1,244,208</b>	<b>\$1,427,110</b>	<b>\$1,479,002</b>	<b>\$1,640,795</b>	<b>\$51,892</b>	<b>\$213,685</b>	<b>15%</b>
<b>42 - Employee Benefits</b>							
MEDICAL INSURANCE - IBNR	-\$2,402	\$0	\$0	\$0	\$0	\$0	0%
SOCIAL SECURITY	\$67,761	\$67,000	\$77,200	\$77,415	\$10,200	\$10,415	15.5%
MEDICARE	\$17,822	\$20,200	\$21,100	\$21,625	\$900	\$1,425	7.1%
IL MUNIC RETIREMENT FUND	\$93,335	\$112,000	\$102,500	\$118,600	-\$9,500	\$6,600	5.9%
TUITION REIMBURSEMENT	\$0	\$2,500	\$2,500	\$2,500	\$0	\$0	0%
WORKERS COMP INSURANCE	\$8,118	\$8,119	\$8,119	\$8,119	\$0	\$0	0%
WELLNESS PROGRAM	\$105	\$0	\$0	\$0	\$0	\$0	0%
EMPLOYEE AWARDS	\$1,584	\$1,000	\$1,000	\$1,500	\$0	\$500	50%
AUTO ALLOWANCE	\$10,800	\$10,800	\$10,800	\$10,800	\$0	\$0	0%
RHS ER PORTION NON-BARGAINED	\$0	\$27,200	\$34,700	\$36,500	\$7,500	\$9,300	34.2%
<b>Total 42 - Employee Benefits:</b>	<b>\$197,123</b>	<b>\$248,819</b>	<b>\$257,919</b>	<b>\$277,059</b>	<b>\$9,100</b>	<b>\$28,240</b>	<b>11.3%</b>
<b>43 - Prof &amp; Tech Services</b>							
GENERAL LEGAL SERVICE	\$111,168	\$113,094	\$113,094	\$116,493	\$0	\$3,399	3%
LABOR ATTORNEY	\$483	\$1,500	\$1,500	\$1,500	\$0	\$0	0%
AUDIT FEES	\$65,260	\$55,000	\$49,590	\$55,000	-\$5,410	\$0	0%
FINANCIAL SERVICES	\$429	\$10,000	\$0	\$0	-\$10,000	-\$10,000	-100%
CONSULTING SERVICES	\$19,500	\$10,000	\$0	\$10,000	-\$10,000	\$0	0%
PERSONNEL TESTING	\$666	\$500	\$0	\$500	-\$500	\$0	0%
CODIFICATION SERVICE	\$3,484	\$3,600	\$3,658	\$3,600	\$58	\$0	0%
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$200,990</b>	<b>\$193,694</b>	<b>\$167,842</b>	<b>\$187,093</b>	<b>-\$25,852</b>	<b>-\$6,601</b>	<b>-3.4%</b>
<b>44 - Contractual Services</b>							
CLOUD & NETWORK SERVICES	\$34,896	\$53,165	\$53,165	\$51,412	\$0	-\$1,753	-3.3%
NETWORK SERVICES	\$0	\$0	\$0	\$4,000	\$0	\$4,000	N/A
COMPUTER HDWR MAINTENANCE	\$5,490	\$6,350	\$6,350	\$7,150	\$0	\$800	12.6%
COMPUTER SOFTWARE MAINT	\$37,475	\$40,370	\$40,370	\$43,115	\$0	\$2,745	6.8%
TELECOM MAINTENANCE	\$769	\$1,725	\$1,725	\$1,800	\$0	\$75	4.3%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
OFFICE MACHINE RENTAL	\$4,087	\$3,500	\$6,000	\$6,000	\$2,500	\$2,500	71.4%
<b>Total 44 - Contractual Services:</b>	<b>\$82,718</b>	<b>\$105,110</b>	<b>\$107,610</b>	<b>\$113,477</b>	<b>\$2,500</b>	<b>\$8,367</b>	<b>8%</b>
<b>45 - Other Cont. Services</b>							
PRINTING & PUBLISHING	\$1,742	\$2,000	\$2,000	\$2,000	\$0	\$0	0%
MISC SERVICES	\$595	\$8,500	\$1,000	\$500	-\$7,500	-\$8,000	-94.1%
RECORDING FEES	\$540	\$550	\$550	\$550	\$0	\$0	0%
BANK FEES	\$61,923	\$50,000	\$100,000	\$50,000	\$50,000	\$0	0%
LIABILITY INSURANCE	\$16,962	\$16,962	\$16,962	\$16,962	\$0	\$0	0%
OFFICIAL BONDS	\$4,170	\$1,600	\$1,600	\$1,600	\$0	\$0	0%
TELEPHONE SERVICE	\$1,922	\$2,250	\$2,250	\$2,250	\$0	\$0	0%
MOBILE PHONE	\$2,364	\$2,500	\$2,500	\$4,000	\$0	\$1,500	60%
PUBLIC RELATIONS	\$0	\$750	\$750	\$750	\$0	\$0	0%
TRAINING & SCHOOLS	\$4,162	\$6,000	\$6,000	\$7,000	\$0	\$1,000	16.7%
MEETING AND CONVENTION	\$3,228	\$4,000	\$4,000	\$4,000	\$0	\$0	0%
DUES & SUBSCRIPTIONS	\$10,065	\$7,559	\$7,559	\$7,900	\$0	\$341	4.5%
CAR EXPENSE/MILEAGE REIMB	\$606	\$0	\$1,500	\$1,500	\$1,500	\$1,500	N/A
INFO SYSTEMS TRAINING	\$702	\$300	\$300	\$400	\$0	\$100	33.3%
<b>Total 45 - Other Cont. Services:</b>	<b>\$108,981</b>	<b>\$102,971</b>	<b>\$146,971</b>	<b>\$99,412</b>	<b>\$44,000</b>	<b>-\$3,559</b>	<b>-3.5%</b>
<b>46 - Supplies</b>							
OFFICE SUPPLIES	\$6,572	\$5,500	\$7,000	\$7,000	\$1,500	\$1,500	27.3%
COPIER/FAX SUPPLIES	\$840	\$400	\$900	\$900	\$500	\$500	125%
PRINTING & PUBLISHING	\$206	\$2,000	\$2,000	\$2,000	\$0	\$0	0%
POSTAGE	\$1,441	\$2,500	\$2,500	\$2,500	\$0	\$0	0%
TELECOM EQUIPMENT	\$0	\$0	\$0	\$200	\$0	\$200	N/A
OFFICE FURNITURE	\$0	\$1,500	\$1,500	\$5,000	\$0	\$3,500	233.3%
COMPUTER HARDWARE	\$8,106	\$9,525	\$9,100	\$11,225	-\$425	\$1,700	17.8%
COMPUTER SOFTWARE	\$0	\$1,150	\$350	\$1,150	-\$800	\$0	0%
<b>Total 46 - Supplies:</b>	<b>\$17,164</b>	<b>\$22,575</b>	<b>\$23,350</b>	<b>\$29,975</b>	<b>\$775</b>	<b>\$7,400</b>	<b>32.8%</b>
<b>54 - Fund Transfers Out</b>							
TRANSFER TO HEALTH INSURANCE	\$136,100	\$166,500	\$166,500	\$191,040	\$0	\$24,540	14.7%
<b>Total 54 - Fund Transfers Out:</b>	<b>\$136,100</b>	<b>\$166,500</b>	<b>\$166,500</b>	<b>\$191,040</b>	<b>\$0</b>	<b>\$24,540</b>	<b>14.7%</b>
<b>Total Expense Objects:</b>	<b>\$1,987,284</b>	<b>\$2,266,779</b>	<b>\$2,349,194</b>	<b>\$2,538,851</b>	<b>\$82,415</b>	<b>\$272,072</b>	<b>12%</b>



## Information Systems Division - 11010200

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.

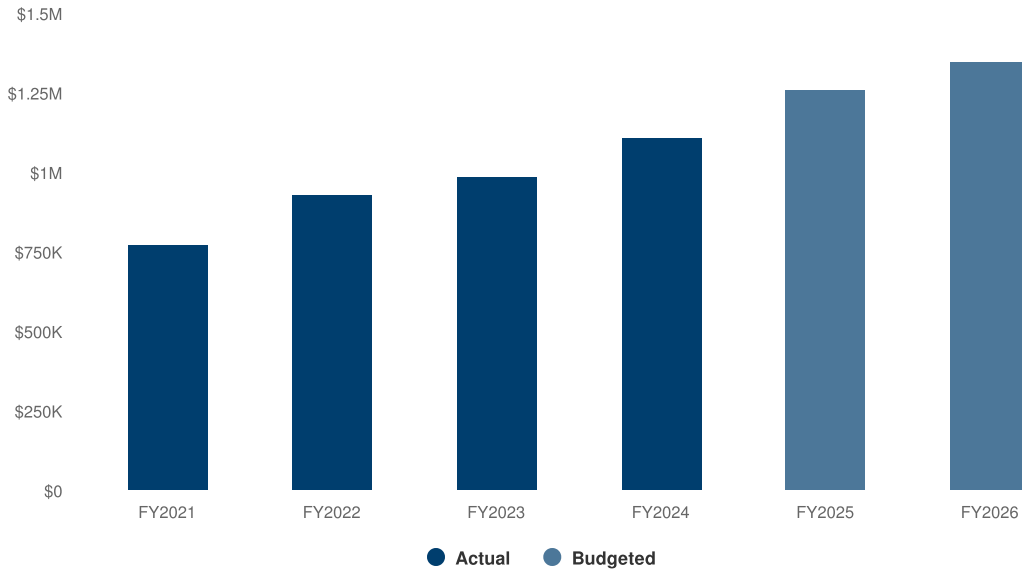
Administration Department - 11010***				FY 23/24			FY 24/25			FY 25/26			
	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted	Change		
Information Systems - 11010200	6.65	1.00	7.65	7.40	1.00	8.40	7.40	2.00	9.40	0.00			
Full-Time FTE's	5.75	1.00	6.75	6.50	1.00	7.50	6.50	2.00	8.50	0.00			
Info Systems Director	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00			
Assistant Info Systems Director	1.00	0.00	1.00	1.00	0.00	1.00	0.00	1.00	1.00	-1.00			
Systems Administrator	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00			
Network Administrator	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00			
Info Systems Analyst	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	1.00			
Info Systems Technician	1.00	1.00	2.00	1.00	1.00	2.00	1.00	1.00	2.00	0.00			
GIS Analyst	0.00	0.00	0.00	0.75	0.00	0.75	0.75	0.00	0.75	0.00			
GIS Coordinator	0.75	0.00	0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
GIS Administrator	0.00	0.00	0.00	0.75	0.00	0.75	0.75	0.00	0.75	0.00			
Part Time FTE's	0.90	0.00	0.90	0.90	0.00	0.90	0.90	0.00	0.90	0.00			
Comm./Online Media Splcist.	0.40	0.00	0.40	0.40	0.00	0.40	0.40	0.00	0.40	0.00			
Intern	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00			



## Expenditures Summary

**\$1,349,933** **\$88,640**  
(7.03% vs. prior year)

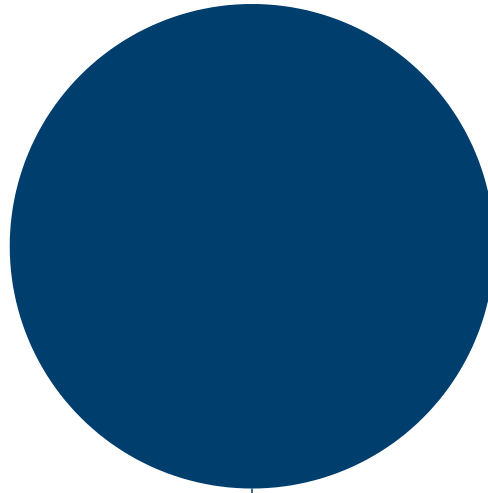
### Information Systems Division Proposed and Historical Budget vs. Actual





# Expenditures by Fund

## 2026 Expenditures by Fund



110 - General Fund (100%)

Name	FY2024 Actual	FY2024 Budget	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2024 Budget vs. FY2025 Budget (% Change)	FY2024 Budget vs. FY2025 Budget (\$ Change)
<b>110 - General Fund</b>								
SALARIES-REGULAR	\$642,654.98	\$664,356.25	\$702,950.00	\$601,200.00	\$789,355.00	N/A	5.8%	\$38,593.75
SALARIES-PART TIME	\$41,008.09	\$40,000.00	\$50,000.00	\$50,000.00	\$50,000.00	N/A	25%	\$10,000.00
SALARIES-SICK LV BUYBACK	\$9,708.45	\$10,000.00	\$10,000.00	\$6,865.23	\$7,000.00	N/A	0%	\$0.00
LONGEVITY	\$3,900.00	\$4,000.00	\$3,900.00	\$2,700.00	\$3,200.00	N/A	-2.5%	-\$100.00
OVERTIME	\$6,618.27	\$7,500.00	\$7,250.00	\$7,250.00	\$7,500.00	N/A	-3.3%	-\$250.00
SOCIAL SECURITY	\$42,502.09	\$45,000.00	\$46,000.00	\$39,400.00	\$49,140.00	N/A	2.2%	\$1,000.00
MEDICARE	\$9,995.06	\$10,500.00	\$12,000.00	\$9,200.00	\$11,580.00	N/A	14.3%	\$1,500.00
IL MUNIC RETIREMENT FUND	\$53,686.14	\$64,750.00	\$55,500.00	\$46,800.00	\$63,450.00	N/A	-14.3%	-\$9,250.00
WORKERS COMP INSURANCE	\$6,137.09	\$6,350.00	\$6,138.00	\$6,138.00	\$6,138.00	N/A	-3.3%	-\$212.00
WELLNESS PROGRAM	\$35.00	\$140.00	\$140.00	\$0.00	\$0.00	N/A	0%	\$0.00
CLOTHING ALLOWANCE	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	N/A	0%	\$0.00
AUTO ALLOWANCE	\$200.20	\$200.00	\$200.00	\$200.00	\$200.00	N/A	0%	\$0.00
RHS ER PORTION NON-BARGAINED	\$0.00		\$11,800.00	\$9,000.00	\$9,500.00	N/A	N/A	\$11,800.00
CONSULTING SERVICES	\$7,080.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	N/A	0%	\$0.00

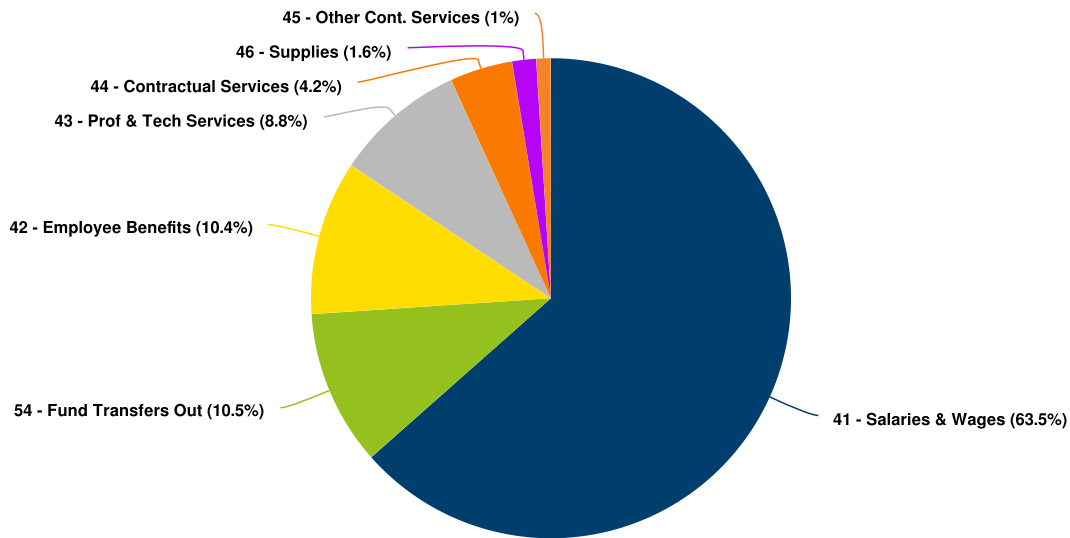


Name	FY2024 Actual	FY2024 Budget	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2024 Budget vs. FY2025 Budget (% Change)	FY2024 Budget vs. FY2025 Budget (\$ Change)
PERSONNEL TESTING	\$741.64	\$50.00	\$750.00	\$1,000.00	\$750.00	N/A	1,400%	\$700.00
TEMPORARY EMPLOYMENT	\$118,540.86	\$110,000.00	\$86,950.00	\$79,500.00	\$83,200.00	N/A	-21%	-\$23,050.00
CLOUD & NETWORK SERVICES	\$10,475.19	\$15,055.00	\$18,900.00	\$22,250.00	\$19,000.00	N/A	25.5%	\$3,845.00
NETWORK SERVICES	\$0.00		\$0.00	\$0.00	\$5,350.00	N/A	N/A	\$0.00
COMPUTER HDWR MAINTENANCE	\$6,526.12	\$7,400.00	\$8,150.00	\$8,150.00	\$8,650.00	N/A	10.1%	\$750.00
COMPUTER SOFTWARE MAINT	\$15,745.15	\$15,275.00	\$18,975.00	\$18,975.00	\$22,855.00	N/A	24.2%	\$3,700.00
TELECOM MAINTENANCE	\$593.21	\$1,025.00	\$1,045.00	\$1,045.00	\$1,250.00	N/A	2%	\$20.00
PRINTING & PUBLISHING	\$0.00	\$80.00	\$0.00	\$0.00	\$0.00	N/A	-100%	-\$80.00
LIABILITY INSURANCE	\$1,194.56	\$1,236.00	\$1,195.00	\$1,193.61	\$1,195.00	N/A	-3.3%	-\$41.00
MOBILE PHONE	\$3,822.74	\$4,100.00	\$4,300.00	\$4,000.00	\$4,000.00	N/A	4.9%	\$200.00
MOBILE DATA SERVICE	\$556.85	\$700.00	\$700.00	\$700.00	\$1,000.00	N/A	0%	\$0.00
MEETING AND CONVENTION	\$875.77	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	N/A	0%	\$0.00
DUES & SUBSCRIPTIONS	\$456.29	\$600.00	\$600.00	\$600.00	\$700.00	N/A	0%	\$0.00
CAR EXPENSE/MILEAGE REIMB	\$0.00	\$50.00	\$50.00	\$50.00	\$50.00	N/A	0%	\$0.00
INFO SYSTEMS TRAINING	\$2,196.92	\$4,725.00	\$4,750.00	\$4,750.00	\$4,850.00	N/A	0.5%	\$25.00
OFFICE SUPPLIES	\$39.37	\$50.00	\$0.00	\$150.00	\$200.00	N/A	-100%	-\$50.00
COMPUTER SUPPLIES	\$432.23	\$450.00	\$450.00	\$450.00	\$500.00	N/A	0%	\$0.00
SMALL TOOLS	\$889.27	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	N/A	0%	\$0.00
OFFICE FURNITURE	\$450.98	\$6,500.00	\$6,500.00	\$9,500.00	\$6,500.00	N/A	0%	\$0.00
COMPUTER HARDWARE	\$5,453.20	\$5,275.00	\$5,300.00	\$5,300.00	\$11,800.00	N/A	0.5%	\$25.00
COMPUTER SOFTWARE	\$0.00	\$4,050.00	\$3,350.00	\$350.00	\$1,600.00	N/A	-17.3%	-\$700.00
TRANSFER TO HEALTH INSURANCE	\$115,100.00	\$115,100.00	\$155,400.00	\$155,400.00	\$141,370.00	N/A	35%	\$40,300.00
<b>Total 110 - General Fund:</b>	<b>\$1,107,915.72</b>	<b>\$1,182,567.25</b>	<b>\$1,261,293.00</b>	<b>\$1,130,166.84</b>	<b>\$1,349,933.00</b>	<b>N/A</b>	<b>6.7%</b>	<b>\$78,725.75</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

Expenditures are projected to finish at \$1.13M compared to a budget of \$1.26M. Notable variances include:

- 41 - Salaries & Wages is projected to finish \$106K under budget due to employee vacancies and turnover.
- 42 - Employee Benefits is projected to finish \$21K under budget due to employee vacancies and turnover.
- 43 - Prof & Technical Services is projected to finish \$7K under budget to less than anticipated temporary employee services.
- 44 - Contractual Services is projected to finish \$3K over budget due to greater cloud & network services.
- 45 - Other Cont. Services is projected to finish \$300 under budget due to less mobile phone expenses.
- 46 - Supplies is projected to finish \$150 over budget due to office supplies.
- 54 - Fund Transfers Out is projected to finish at budget.

### FY 2025/2026 Summary

Expenditures are budgeted at \$1.35M, an increase of \$89K or 7.0% over the prior year's budget.

- 41 - Salaries & Wages increase \$83K or 10.7% due to wage assumptions.
- 42 - Employee Benefits increases \$8K or 6.2% due to wage and benefit assumptions.
- 43 - Prof & Technical Services decreases \$4K or 3.1% due to lower temporary employment.
- 44 - Contractual Services increases \$10K or 21.3% due to cloud and network services.
- 45 - Other Cont. Services increases \$200 or 1.5% due to mobile data services costs.
- 46 - Supplies increases \$5K 29.7% due to computer hardware purchases.
- 54 - Fund Transfers Out decreases \$14K 9.0% due to lower health insurance transfer.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Projected vs. FY2025 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
41 - Salaries & Wages	\$703,890	\$774,100	\$668,015	\$857,055	\$106,085	\$82,955	10.7%
42 - Employee Benefits	\$112,856	\$132,078	\$111,038	\$140,308	\$21,040	\$8,230	6.2%
43 - Prof & Tech Services	\$126,363	\$122,700	\$115,500	\$118,950	\$7,200	-\$3,750	-3.1%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Projected vs. FY2025 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
44 - Contractual Services	\$33,340	\$47,070	\$50,420	\$57,105	-\$3,350	\$10,035	21.3%
45 - Other Cont. Services	\$9,103	\$13,095	\$12,794	\$13,295	\$301	\$200	1.5%
46 - Supplies	\$7,265	\$16,850	\$17,000	\$21,850	-\$150	\$5,000	29.7%
54 - Fund Transfers Out	\$115,100	\$155,400	\$155,400	\$141,370	\$0	-\$14,030	-9%
<b>Total Expense Objects:</b>	<b>\$1,107,916</b>	<b>\$1,261,293</b>	<b>\$1,130,167</b>	<b>\$1,349,933</b>	<b>\$131,126</b>	<b>\$88,640</b>	<b>7%</b>



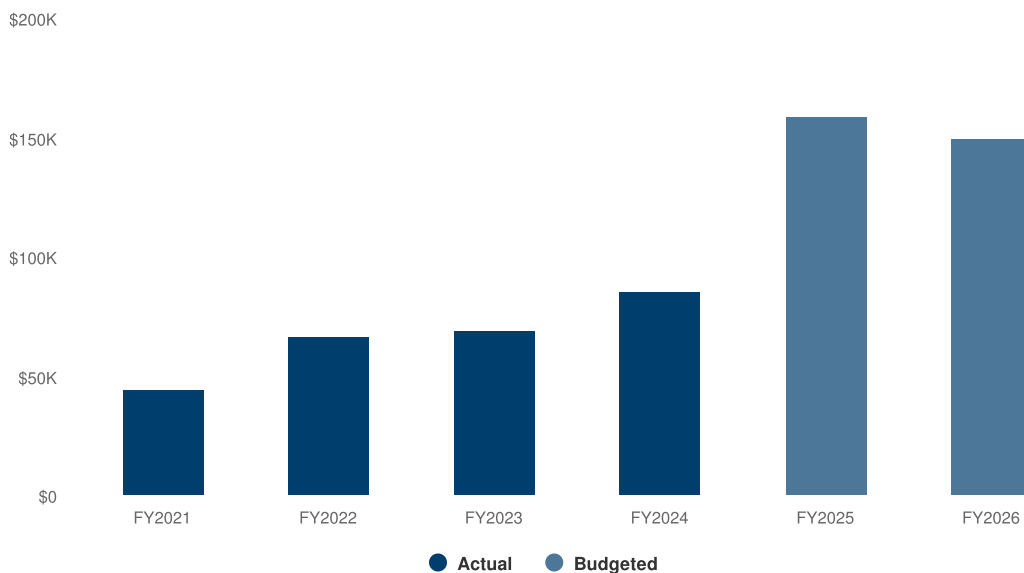
## Public Information Division - 11012100

The Public Information Division is responsible for communication of Village information to residents and members of the press through regular publications and press releases. Duties include acting as an ombudsman for residents and individuals seeking services from the Village of Gurnee. This cost center includes expenses associated with recording public meetings, as well as the Village's public information efforts and outsourced elements of website administration. The Public Information FY 2024/2025 budget includes items related to maintaining the video and audio production system in the Village Board chambers and conference room at the Village Hall and overseeing the recording of all public meetings of the Village Board and the Planning and Zoning Board. The budget also includes public relations items such as the Village newsletter, e-mail listservs and social media accounts, and a community survey.

### Expenditures Summary

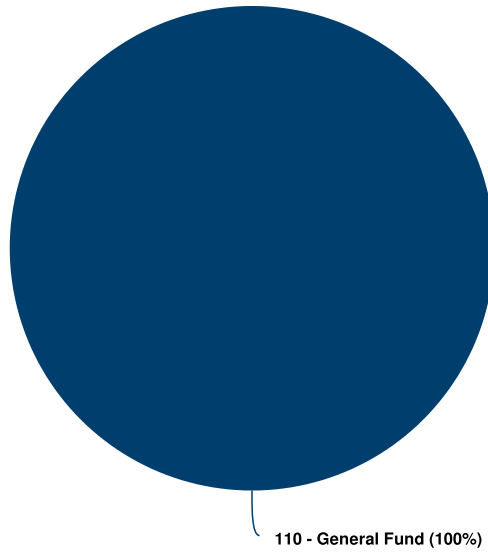
**\$149,719** **-\$9,696**  
(-6.08% vs. prior year)

#### Public Information Division Proposed and Historical Budget vs. Actual

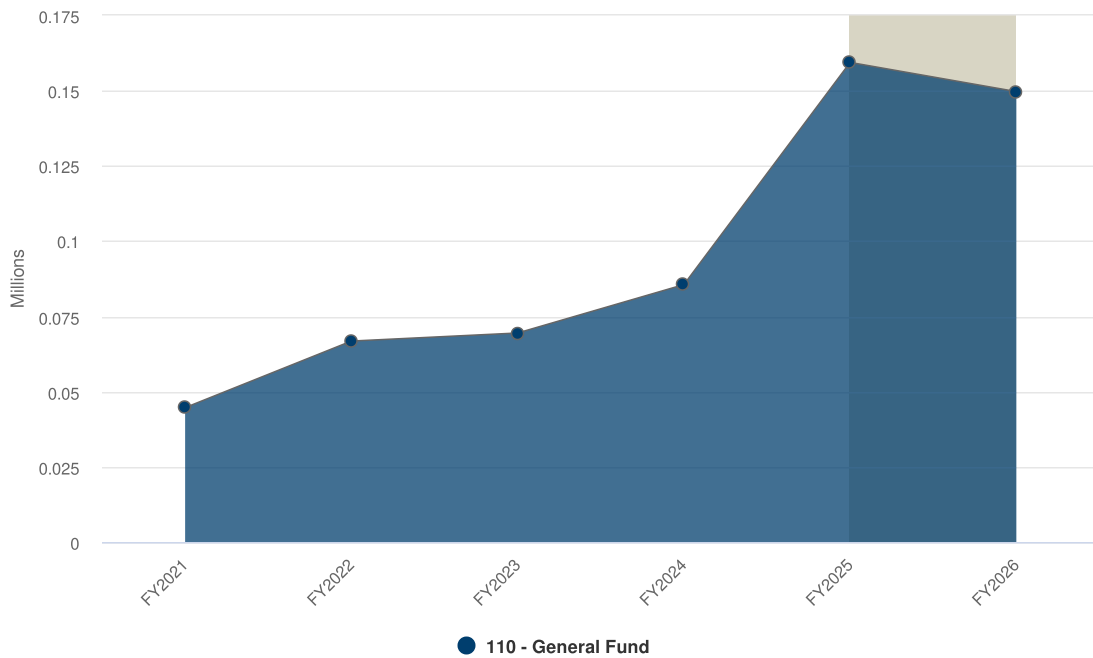


# Expenditures by Fund

## 2026 Expenditures by Fund



## Budgeted and Historical 2026 Expenditures by Fund

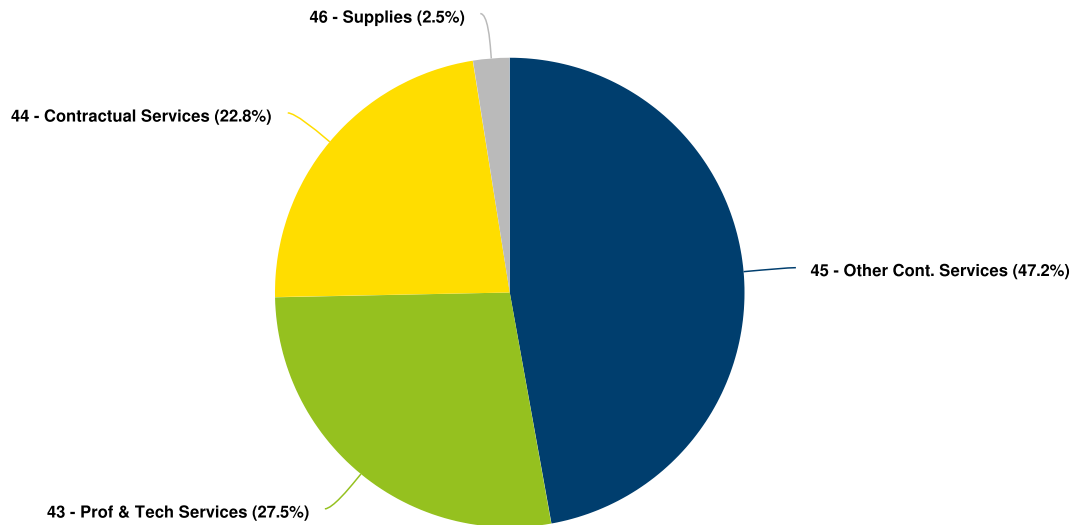


Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2024 Budget	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2024 Budget vs. FY2025 Budget (% Change)	FY2024 Budget vs. FY2025 Budget (\$ Change)
<b>110 - General Fund</b>								
MISC CONSULTING SERVICES	\$681.00	\$1,000.00	\$35,500.00	\$34,500.00	\$41,200.00	N/A	3,450%	\$34,500.00
CLOUD & NETWORK SERVICES	\$18,250.02	\$21,262.20	\$51,100.00	\$41,100.00	\$29,944.00	N/A	140.3%	\$29,837.80
EQUIPMENT MAINTENANCE	\$286.48	\$200.00	\$300.00	\$475.00	\$4,200.00	N/A	50%	\$100.00
MISC SERVICES	\$7,305.00	\$9,000.00	\$10,640.00	\$8,000.00	\$9,000.00	N/A	18.2%	\$1,640.00
SERVICE CHARGE	\$1,158.25	\$1,130.00	\$5,000.00	\$755.70	\$1,000.00	N/A	342.5%	\$3,870.00
PUBLIC RELATIONS	\$55,191.40	\$48,635.00	\$55,025.00	\$63,025.00	\$60,625.00	N/A	13.1%	\$6,390.00
SPECIALTY SUPPLIES	\$0.00	\$50.00	\$50.00	\$0.00	\$50.00	N/A	0%	\$0.00
COMMUNICATIONS EQUIPMENT	\$2,688.30	\$5,550.00	\$1,800.00	\$1,800.00	\$3,700.00	N/A	-67.6%	-\$3,750.00
<b>Total 110 - General Fund:</b>	<b>\$85,560.45</b>	<b>\$86,827.20</b>	<b>\$159,415.00</b>	<b>\$149,655.70</b>	<b>\$149,719.00</b>	<b>N/A</b>	<b>83.6%</b>	<b>\$72,587.80</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



#### FY 2024/2025 Review

Expenditures are projected to end the year at \$150K compared to a budget of \$159K. Notable variances include:

- 43 - Professional & Technical Services is projected to finish \$1K under budget due to lower consulting services costs.
- 44 - Contractual Services is projected to finish \$10K under budget due to the timing of cloud services subscriptions.
- 45 - Other Contractual Services is projected to finish \$1K over budget due to additional printing services for the newsletter.
- 46 - Supplies is expected to finish \$50 under budget.

#### FY 2025/2026 Summary



Expenditures are budgeted at \$150K a decrease of \$10K or 6.1%. Notable variances include:

- 43 - Professional & Technical Services is up \$6K or 16.1% due to additional consulting services for photography.
- 44 - Contractual Services is down \$17K or 33.6% due to website costs.
- 45 - Other Contractual Services is flat and includes recording of Village Board meetings.
- 46 - Supplies is up \$2K or 102.7% due to recording equipment replacement.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
43 - Prof & Tech Services	\$681	\$35,500	\$34,500	\$41,200	-\$1,000	\$5,700	16.1%
44 - Contractual Services	\$18,537	\$51,400	\$41,575	\$34,144	-\$9,825	-\$17,256	-33.6%
45 - Other Cont. Services	\$63,655	\$70,665	\$71,781	\$70,625	\$1,116	-\$40	-0.1%
46 - Supplies	\$2,688	\$1,850	\$1,800	\$3,750	-\$50	\$1,900	102.7%
<b>Total Expense Objects:</b>	<b>\$85,560</b>	<b>\$159,415</b>	<b>\$149,656</b>	<b>\$149,719</b>	<b>-\$9,759</b>	<b>-\$9,696</b>	<b>-6.1%</b>





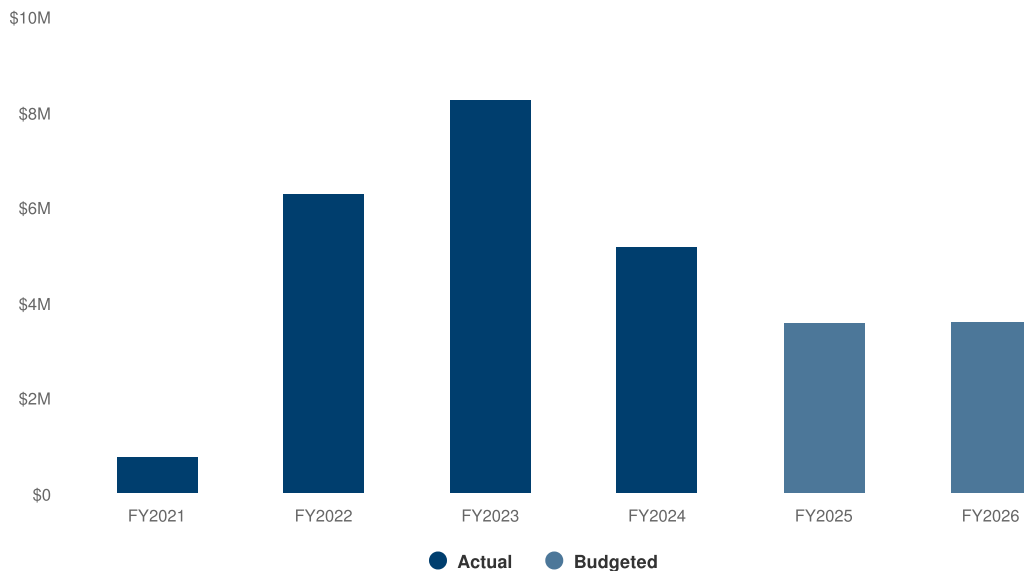
## Village-Wide Obligations - 11016000

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

### Expenditures Summary

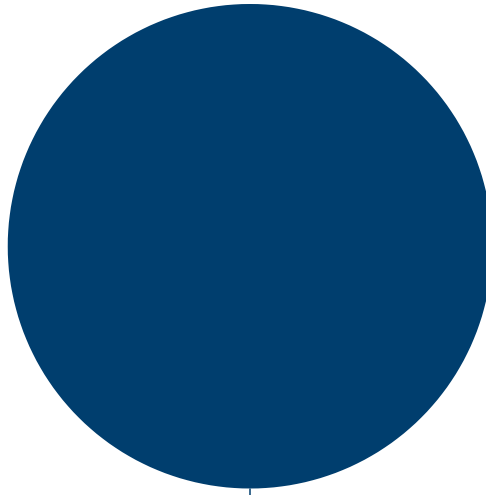
**\$3,608,250** **\$18,459**  
(0.51% vs. prior year)

#### Village-Wide Obligations Proposed and Historical Budget vs. Actual



# Expenditures by Fund

## 2026 Expenditures by Fund



110 - General Fund (100%)

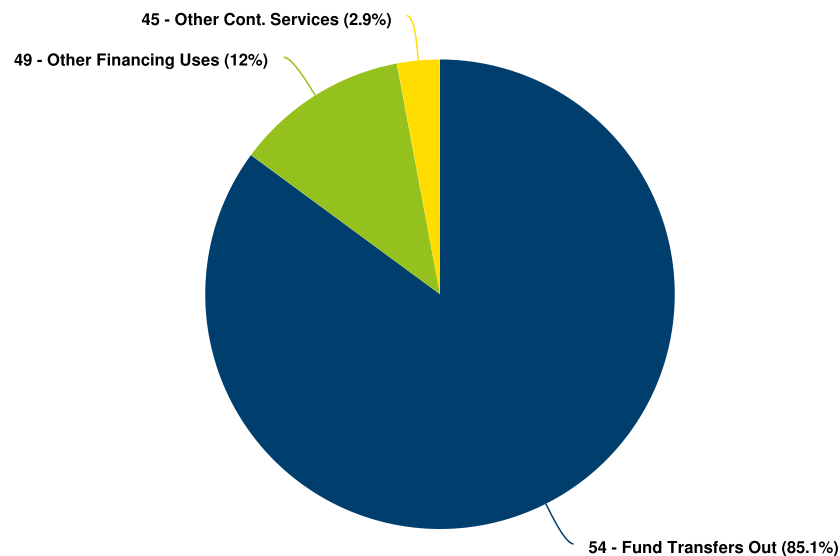
Name	FY2024 Actual	FY2024 Budget	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2024 Budget vs. FY2025 Budget (% Change)	FY2024 Budget vs. FY2025 Budget (\$ Change)
<b>110 - General Fund</b>								
PROPERTY TAXES	\$5,070.37	\$10,000.00	\$10,000.00	\$6,000.00	\$6,000.00	N/A	0%	\$0.00
MARKETING EXPENSE	\$56,108.03	\$50,000.00	\$75,000.00	\$75,000.00	\$100,000.00	N/A	50%	\$25,000.00
COMMUNITY EVENTS	\$31,409.51	\$30,000.00	\$71,000.00	\$71,000.00	\$325,000.00	N/A	136.7%	\$41,000.00
GURNEE DAYS	\$24,073.12	\$20,000.00	\$20,000.00	\$20,388.00	\$25,000.00	N/A	0%	\$0.00
CONVENTION BUR CONTRIB	\$165,358.84	\$190,000.00	\$0.00	\$0.00	\$0.00	N/A	-100%	-\$190,000.00
QUASI GOVERNMENT DUES	\$24,223.00	\$27,750.00	\$27,750.00	\$27,750.00	\$27,750.00	N/A	0%	\$0.00
DEPT CONTINGENCY	\$6,741.34	\$95,000.00	\$12,540.80	\$75,192.30	\$50,000.00	N/A	-86.8%	-\$82,459.20
YOUTH LEADERSHIP INITIATIVE	\$3,179.09	\$5,000.00	\$3,500.00	\$3,500.00	\$3,500.00	N/A	-30%	-\$1,500.00
CAPITAL GRANT PROGRAM	\$177,446.56	\$250,000.00	\$0.00	\$0.00	\$0.00	N/A	-100%	-\$250,000.00
TRANSFER TO CAPITAL IMPR	\$1,500,000.00	\$0.00	\$0.00	\$2,750,000.00	\$0.00	N/A	0%	\$0.00
GOLF COURSE FUND	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$0.00	N/A	0%	\$0.00



Name	FY2024 Actual	FY2024 Budget	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2024 Budget vs. FY2025 Budget (% Change)	FY2024 Budget vs. FY2025 Budget (\$ Change)
WATER & SEWER CAPITAL FUND	\$1,500,000.00	\$0.00	\$0.00	\$250,000.00	\$0.00	N/A	0%	\$0.00
GURNEE MILLS CONTRIBUTION	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A	0%	\$0.00
RESORT TAX RECAPTURE	\$1,375,928.04	\$1,275,000.00	\$0.00	\$0.00	\$0.00	N/A	-100%	-\$1,275,000.00
AMUSEMENT TAX RECAPTURE	\$34,823.38	\$250,000.00	\$0.00	\$0.00	\$0.00	N/A	-100%	-\$250,000.00
REBATE AGREEMENTS	\$136,800.74	\$621,200.00	\$0.00	\$0.00	\$0.00	N/A	-100%	-\$621,200.00
TRANSFER TO ECON DEV FUND	\$0.00	\$0.00	\$3,370,000.00	\$3,370,000.00	\$3,071,000.00	N/A	N/A	\$3,370,000.00
RESERVE FOR ECONOMIC DEVELOPME	\$9,875.00	\$300,000.00	\$0.00	\$0.00	\$0.00	N/A	-100%	-\$300,000.00
<b>Total 110 - General Fund:</b>	<b>\$5,201,037.02</b>	<b>\$3,123,950.00</b>	<b>\$3,589,790.80</b>	<b>\$7,648,830.30</b>	<b>\$3,608,250.00</b>	<b>N/A</b>	<b>14.9%</b>	<b>\$465,840.80</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



FY 2024/2025 Review



Expenditures are projected to finish the year at \$7.6M compared to a budget of \$3.6M. Notable variances include:

- 49 - Other Financing Uses is projected to finish \$4.0M over budget due to a \$4.0M transfer of excess 110 - General Fund balance from FY 2023/2024, distributed \$2.75M to the 131 - Capital Improvement Fund, \$1.0M to the 211 - Golf Course Fund and \$250K to the 223 - Water & Sewer Capital Fund.

#### FY 2025/2026 Summary

Expenditures are budgeted at \$3.6M an increase of \$18K or 0.5%. Notable variances include:

- 45 - Other Contractual Services is up \$21K or 24.7% due to increased marketing expense for additional Village events and associated marketing.
- 49 - Other Financing Uses is up \$296K or 219.9% due to increased funding to assist local charity organizations in the health and wellness of Village residents.
- 54 - Fund Transfers Out is down \$299K or 8.9% due to lower transfer to the 125 - Economic Development Fund.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>Expense Objects</b>							
<b>45 - Other Cont. Services</b>							
PROPERTY TAXES	\$5,070	\$10,000	\$6,000	\$6,000	-\$4,000	-\$4,000	-40%
MARKETING EXPENSE	\$56,108	\$75,000	\$75,000	\$100,000	\$0	\$25,000	33.3%
<b>Total 45 - Other Cont. Services:</b>	<b>\$61,178</b>	<b>\$85,000</b>	<b>\$81,000</b>	<b>\$106,000</b>	<b>-\$4,000</b>	<b>\$21,000</b>	<b>24.7%</b>
<b>49 - Other Financing Uses</b>							
COMMUNITY EVENTS	\$31,410	\$71,000	\$71,000	\$325,000	\$0	\$254,000	357.7%
GURNEE DAYS	\$24,073	\$20,000	\$20,388	\$25,000	\$388	\$5,000	25%
CONVENTION BUR CONTRIB	\$165,359	\$0	\$0	\$0	\$0	\$0	0%
QUASI GOVRNMENT DUES	\$24,223	\$27,750	\$27,750	\$27,750	\$0	\$0	0%
DEPT CONTINGENCY	\$6,741	\$12,541	\$75,192	\$50,000	\$62,652	\$37,459	298.7%
YOUTH LEADERSHIP INITIATIVE	\$3,179	\$3,500	\$3,500	\$3,500	\$0	\$0	0%
CAPITAL GRANT PROGRAM	\$177,447	\$0	\$0	\$0	\$0	\$0	0%
GURNEE MILLS CONTRIBUTION	\$150,000	\$0	\$0	\$0	\$0	\$0	0%
RESORT TAX RECAPTURE	\$1,375,928	\$0	\$0	\$0	\$0	\$0	0%
AMUSEMENT TAX RECAPTURE	\$34,823	\$0	\$0	\$0	\$0	\$0	0%
REBATE AGREEMENTS	\$136,801	\$0	\$0	\$0	\$0	\$0	0%
RESERVE FOR ECONOMIC DEVELOPME	\$9,875	\$0	\$0	\$0	\$0	\$0	0%
<b>Total 49 - Other Financing Uses:</b>	<b>\$2,139,859</b>	<b>\$134,791</b>	<b>\$197,830</b>	<b>\$431,250</b>	<b>\$63,040</b>	<b>\$296,459</b>	<b>219.9%</b>
<b>54 - Fund Transfers Out</b>							
TRANSFER TO CAPITAL IMPR	\$1,500,000	\$0	\$2,750,000	\$0	\$2,750,000	\$0	0%
GOLF COURSE FUND	\$0	\$0	\$1,000,000	\$0	\$1,000,000	\$0	0%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
WATER & SEWER CAPITAL FUND	\$1,500,000	\$0	\$250,000	\$0	\$250,000	\$0	0%
TRANSFER TO ECON DEV FUND	\$0	\$3,370,000	\$3,370,000	\$3,071,000	\$0	-\$299,000	-8.9%
<b>Total 54 - Fund Transfers Out:</b>	<b>\$3,000,000</b>	<b>\$3,370,000</b>	<b>\$7,370,000</b>	<b>\$3,071,000</b>	<b>\$4,000,000</b>	<b>-\$299,000</b>	<b>-8.9%</b>
<b>Total Expense Objects:</b>	<b>\$5,201,037</b>	<b>\$3,589,791</b>	<b>\$7,648,830</b>	<b>\$3,608,250</b>	<b>\$4,059,040</b>	<b>\$18,459</b>	<b>0.5%</b>



# Community Development Department



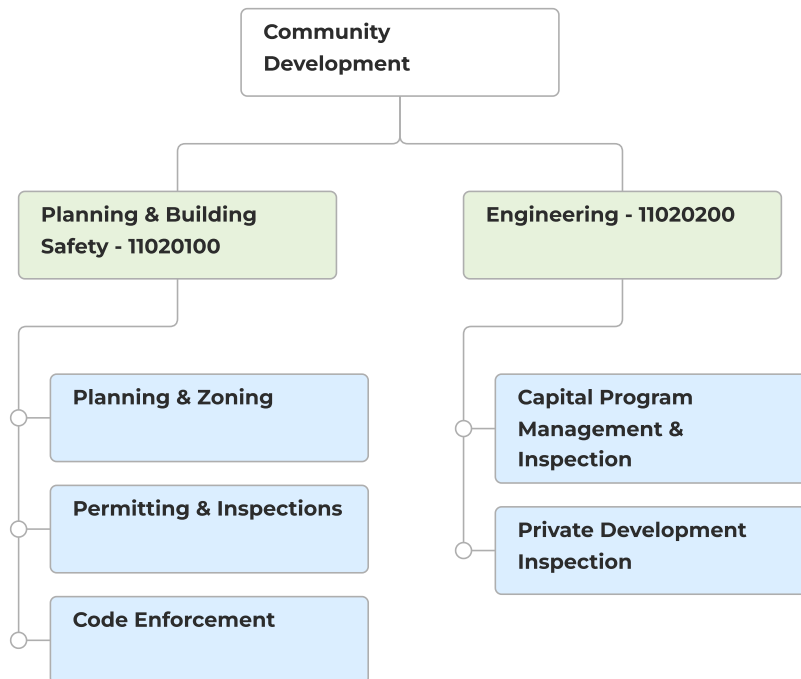
**David Ziegler**

Community Development Director

The Community Development Department is concerned with physical planning, infrastructure construction and the safety of structures and grounds in the Village. The Department is divided into three Divisions, which include Building Safety, Planning & Zoning and Engineering. The Building Safety Division oversees building construction, code enforcement and inspections of specialized facilities such as elevators. The Engineering Division is responsible for the construction and management of public infrastructure such as streets, drainage facilities, water lines and sewer lines. The Planning & Zoning Division manages the overall use and development of private property in the Village. The Community Development Department oversees two separate cost centers in the 110 - General Fund: Planning/Building Safety (11020100) and Engineering (11020200).

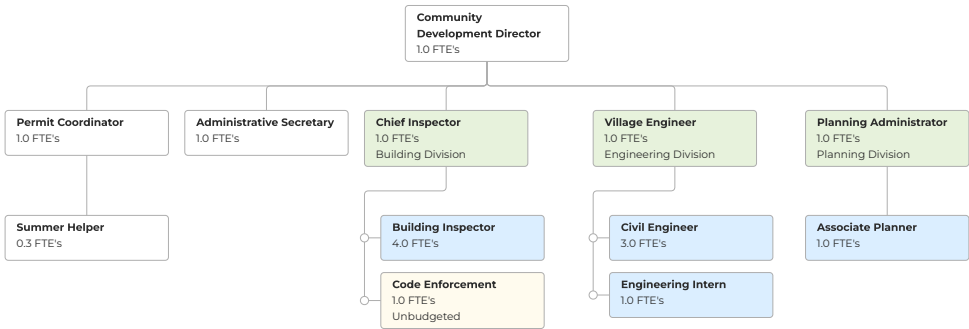
## Community Development - Cost Centers & Functions

Community Development Cost Centers & Functions



# Community Development - Organizational Chart

Community Development - 16.30 FTE's

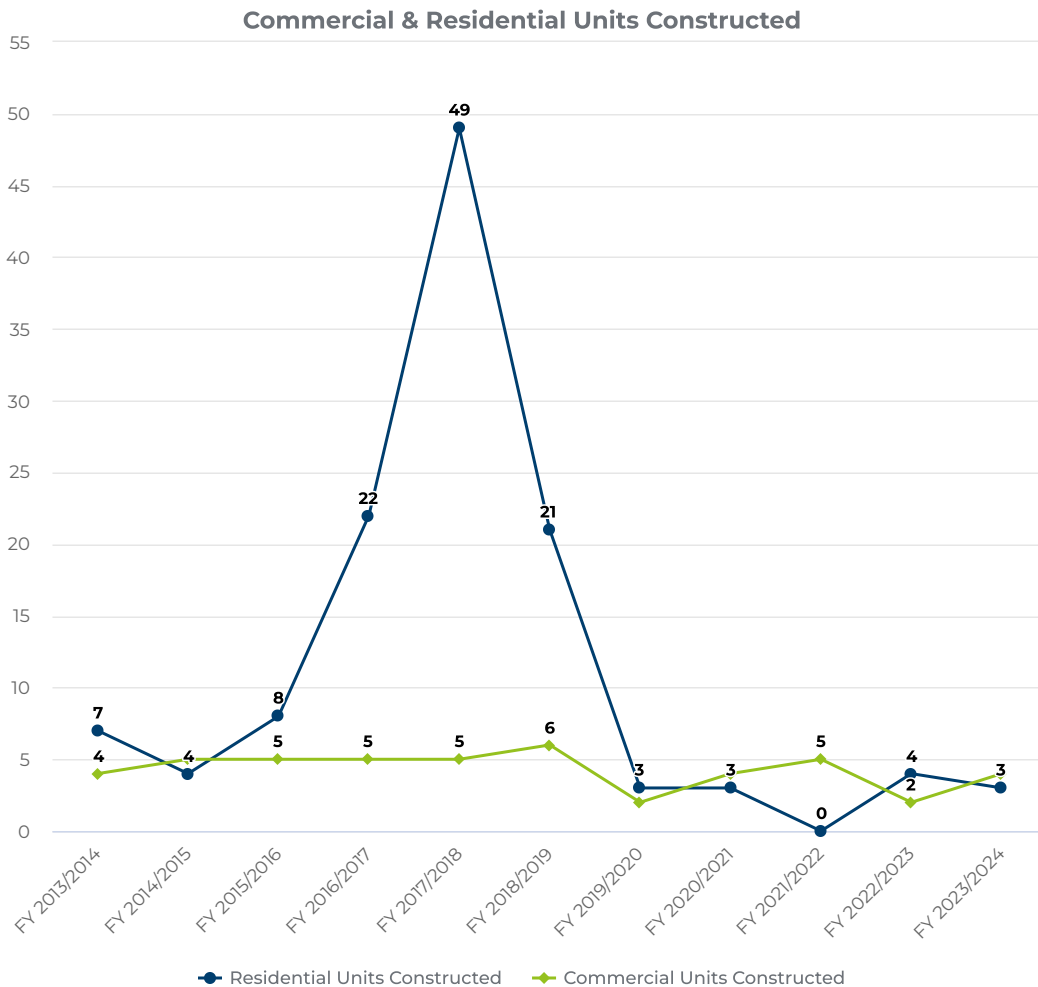


## Community Development - Performance Measures

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

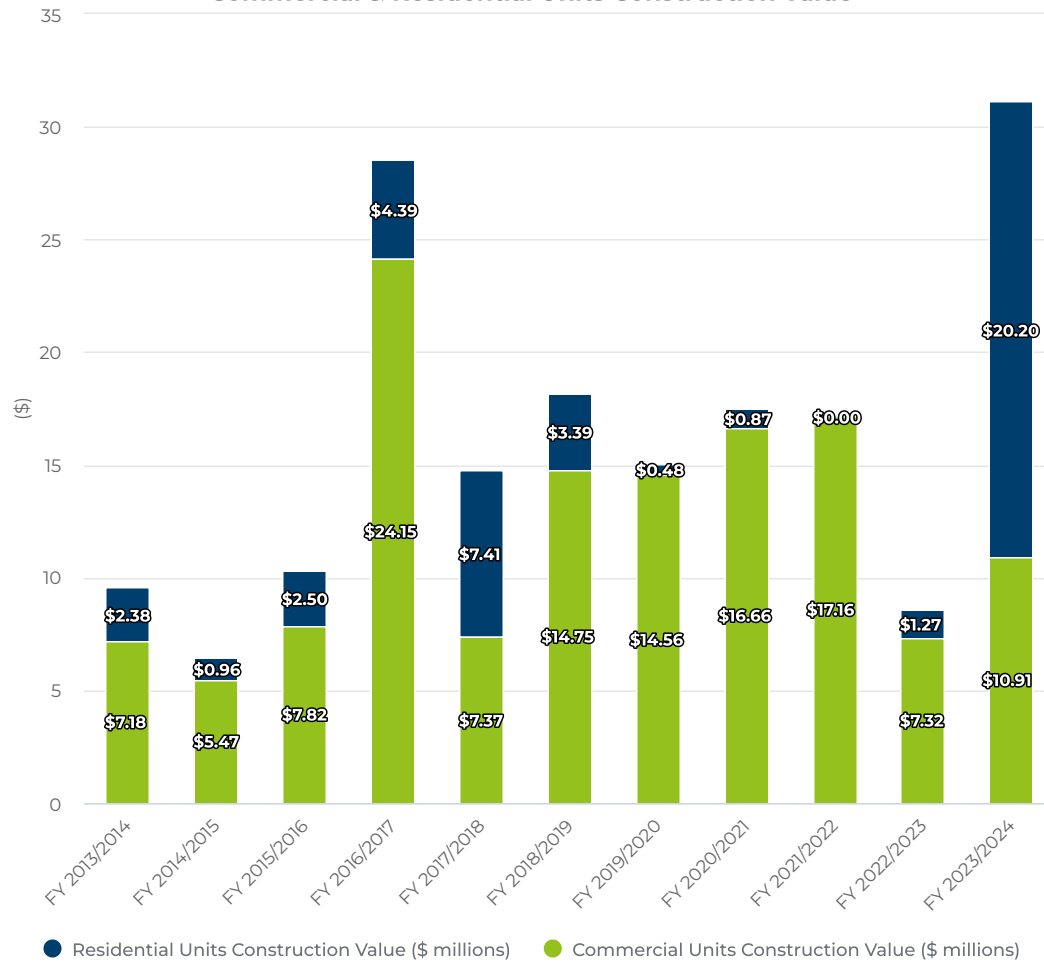
The number of units constructed is a good indicator of new building activity and associated workload, as well as rate of expansion of the residential and commercial tax base.

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





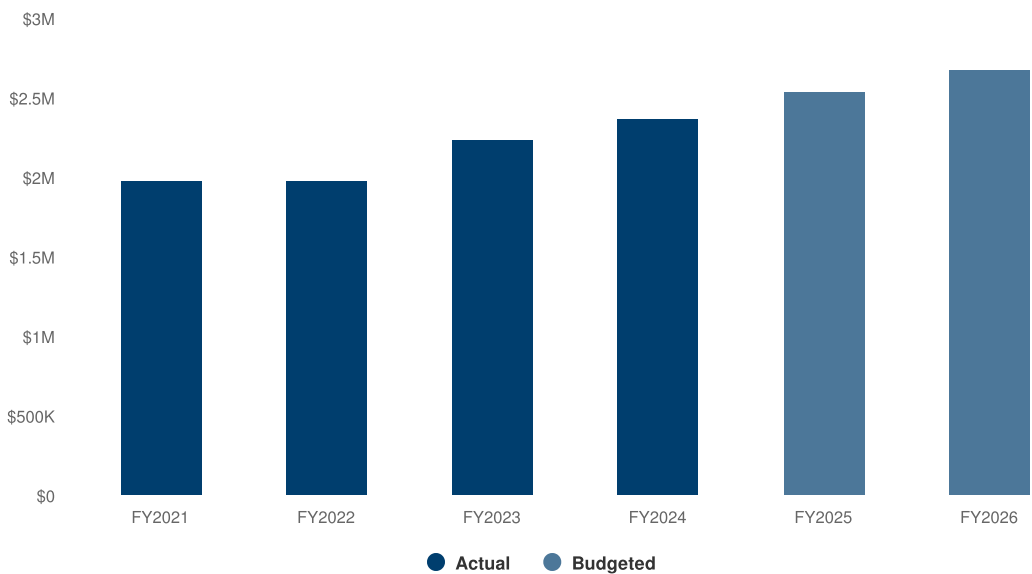
## Commercial & Residential Units Construction Value



# Community Development - Expenditures Summary

**\$2,676,882** **\$139,945**  
(5.52% vs. prior year)

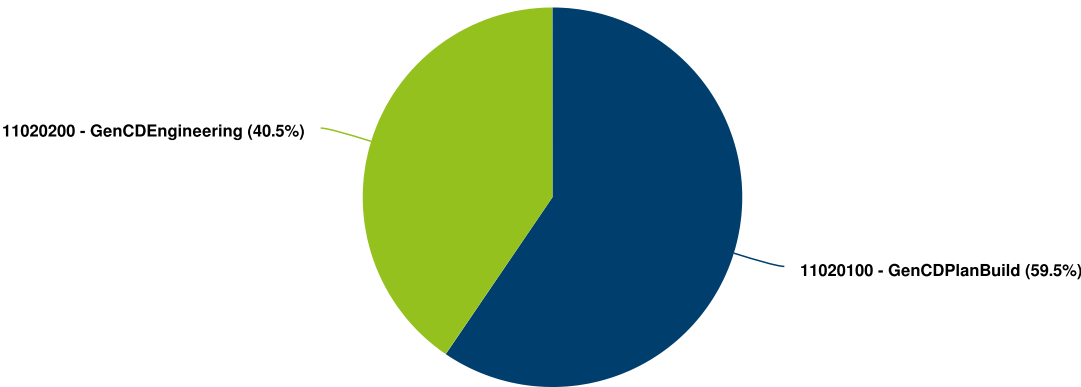
Community Development Proposed and Historical Budget vs. Actual



# Community Development - Expenditures by Cost Center

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

Budgeted Expenditures by Function Community Development - Expenditures by Function

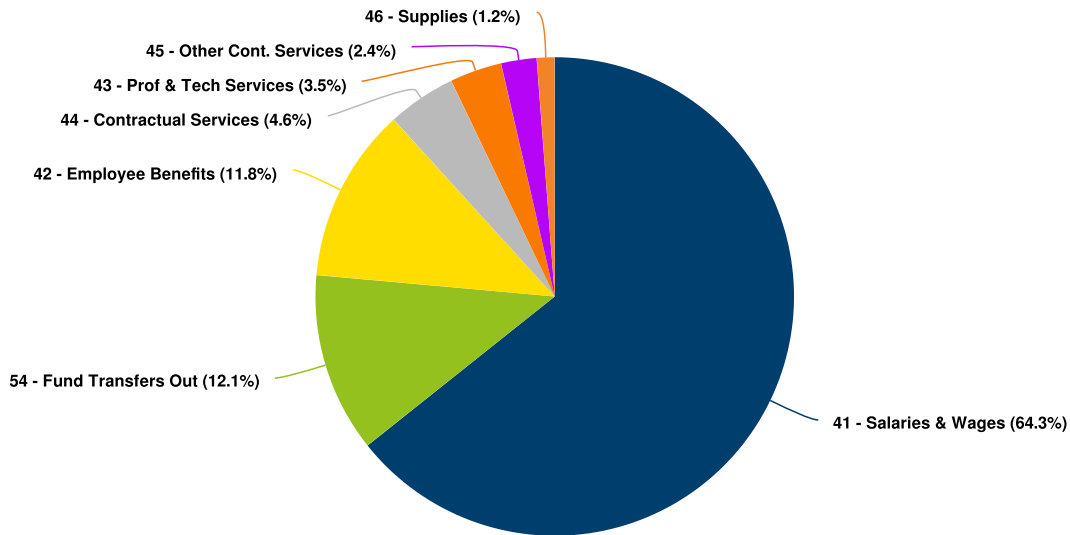


Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expenditures						
11020100 - GenCDPlanBuild	\$1,533,686	\$1,537,876	\$1,462,743	\$1,593,261	\$55,385	3.6%
11020200 - GenCDEngineering	\$836,963	\$999,061	\$893,453	\$1,083,621	\$84,560	8.5%
Total Expenditures:	\$2,370,648	\$2,536,937	\$2,356,195	\$2,676,882	\$139,945	5.5%



# Community Development - Expenditures by Expense Type

## Budgeted Expenditures by Expense Type Community Development - Expenditures by Expense Type



### FY 2024/2025 Review

Expenditures across the department are projected to finish at \$2.4M compared to a budget of \$2.5M. Notable variances include:

- 41 - Salaries & Wages is projected to finish \$121K under budget due to employee turnover and the timing of onboarding new employees.
- 42 - Employee Benefits is projected to finish \$64K under budget due to employee turnover and the timing of onboarding new employees.

### FY 2025/2026 Summary

Expenditures are budgeted at \$2.7M, an increase of \$140K or 5.5% compared to the prior year's budget. Notable variances include:

- 41 - Salaries & Wages are up \$152K or 9.7% due to personnel changes and salary assumptions.
- 43 - Professional & Technical Services are up \$40K or 75.2% due to additional contractual code enforcement.
- 44 - Contractual Services is up \$24K or 24.0% due to increased cloud software subscriptions.
- 49 - Other Financing Uses is down \$69k or 17.6% due to a lower transfer for health insurance.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
41 - Salaries & Wages							
11020100 - GenCDPlanBuild	\$1,024,773	\$934,340	\$899,219	\$1,028,250	-\$35,121	\$93,910	10.1%
11020200 - GenCDEngineering	\$524,358	\$635,340	\$549,368	\$693,150	-\$85,972	\$57,810	9.1%
<b>Total 41 - Salaries &amp; Wages:</b>	<b>\$1,549,131</b>	<b>\$1,569,680</b>	<b>\$1,448,588</b>	<b>\$1,721,400</b>	<b>-\$121,092</b>	<b>\$151,720</b>	<b>9.7%</b>



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
42 - Employee Benefits							
11020100 - GenCDPlanBuild	\$172,876	\$200,531	\$154,867	\$178,446	-\$45,664	-\$22,085	-11%
11020200 - GenCDEngineering	\$100,766	\$131,401	\$113,087	\$138,051	-\$18,314	\$6,650	5.1%
<b>Total 42 - Employee Benefits:</b>	<b>\$273,642</b>	<b>\$331,932</b>	<b>\$267,954</b>	<b>\$316,497</b>	<b>-\$63,978</b>	<b>-\$15,435</b>	<b>-4.7%</b>
43 - Prof & Tech Services							
11020100 - GenCDPlanBuild	\$43,375	\$47,650	\$53,500	\$88,000	\$5,850	\$40,350	84.7%
11020200 - GenCDEngineering	\$2,401	\$6,000	\$300	\$6,000	-\$5,700	\$0	0%
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$45,776</b>	<b>\$53,650</b>	<b>\$53,800</b>	<b>\$94,000</b>	<b>\$150</b>	<b>\$40,350</b>	<b>75.2%</b>
44 - Contractual Services							
11020100 - GenCDPlanBuild	\$48,109	\$58,790	\$59,300	\$70,290	\$510	\$11,500	19.6%
11020200 - GenCDEngineering	\$34,194	\$41,020	\$44,180	\$53,505	\$3,160	\$12,485	30.4%
<b>Total 44 - Contractual Services:</b>	<b>\$82,303</b>	<b>\$99,810</b>	<b>\$103,480</b>	<b>\$123,795</b>	<b>\$3,670</b>	<b>\$23,985</b>	<b>24%</b>
45 - Other Cont. Services							
11020100 - GenCDPlanBuild	\$20,479	\$22,580	\$22,171	\$23,530	-\$409	\$950	4.2%
11020200 - GenCDEngineering	\$29,634	\$34,740	\$36,006	\$41,165	\$1,266	\$6,425	18.5%
<b>Total 45 - Other Cont. Services:</b>	<b>\$50,113</b>	<b>\$57,320</b>	<b>\$58,177</b>	<b>\$64,695</b>	<b>\$857</b>	<b>\$7,375</b>	<b>12.9%</b>
46 - Supplies							
11020100 - GenCDPlanBuild	\$10,473	\$15,825	\$15,525	\$16,375	-\$300	\$550	3.5%
11020200 - GenCDEngineering	\$10,609	\$14,750	\$14,702	\$15,550	-\$48	\$800	5.4%
<b>Total 46 - Supplies:</b>	<b>\$21,082</b>	<b>\$30,575</b>	<b>\$30,227</b>	<b>\$31,925</b>	<b>-\$348</b>	<b>\$1,350</b>	<b>4.4%</b>
54 - Fund Transfers Out							
11020100 - GenCDPlanBuild	\$213,600	\$258,160	\$258,160	\$188,370	\$0	-\$69,790	-27%
11020200 - GenCDEngineering	\$135,000	\$135,810	\$135,810	\$136,200	\$0	\$390	0.3%
<b>Total 54 - Fund Transfers Out:</b>	<b>\$348,600</b>	<b>\$393,970</b>	<b>\$393,970</b>	<b>\$324,570</b>	<b>\$0</b>	<b>-\$69,400</b>	<b>-17.6%</b>
<b>Total Expense Objects:</b>	<b>\$2,370,648</b>	<b>\$2,536,937</b>	<b>\$2,356,195</b>	<b>\$2,676,882</b>	<b>-\$180,742</b>	<b>\$139,945</b>	<b>5.5%</b>



## Planning & Building Safety Division - 11020100

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

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

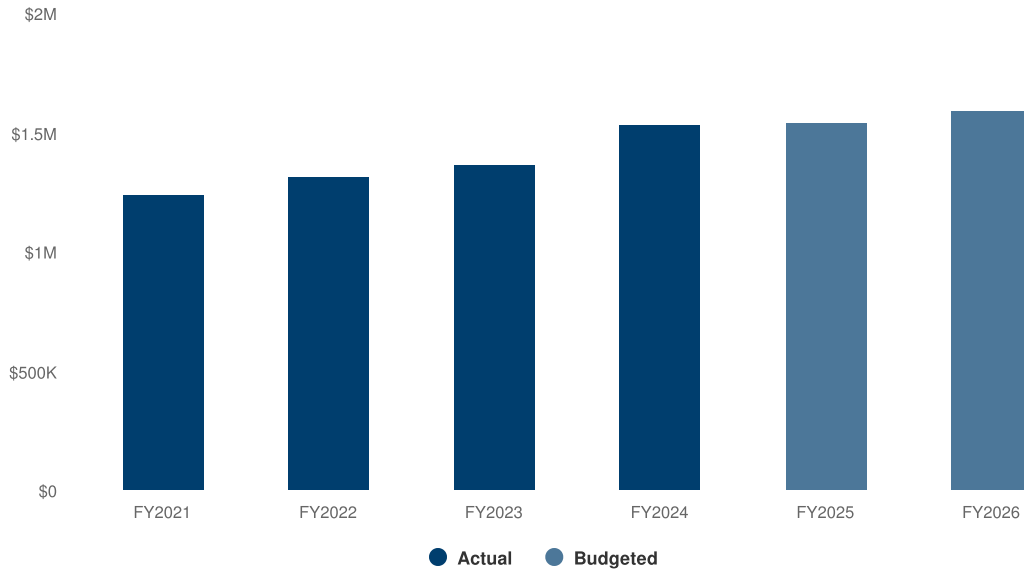
Community Development Dept. - 11020***		FY 23/24			FY 24/25			FY 25/26			
		Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted
				Authorized			Authorized			Authorized	Change
Planning/Building Safety - 11020100		9.80	1.00	10.80	8.80	1.00	9.80	8.80	1.00	9.80	0.00
Full-Time FTE's		9.50	1.00	10.50	8.50	1.00	9.50	8.50	1.00	9.50	0.00
	Comm. Dev. Director	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
	Planning Manager	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Senior Planner	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Planning Administrator	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
	Associate Planner	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
	Permit Coordinator	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
	Chief Inspector	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
	Building Inspector	4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	0.00
	Management Analyst	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Code Enforcement Officer	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Part Time FTE's		0.30	0.00	0.30	0.30	0.00	0.30	0.30	0.00	0.30	0.00
	Summer Helper	0.30	0.00	0.30	0.30	0.00	0.30	0.30	0.00	0.30	0.00



## Expenditures Summary

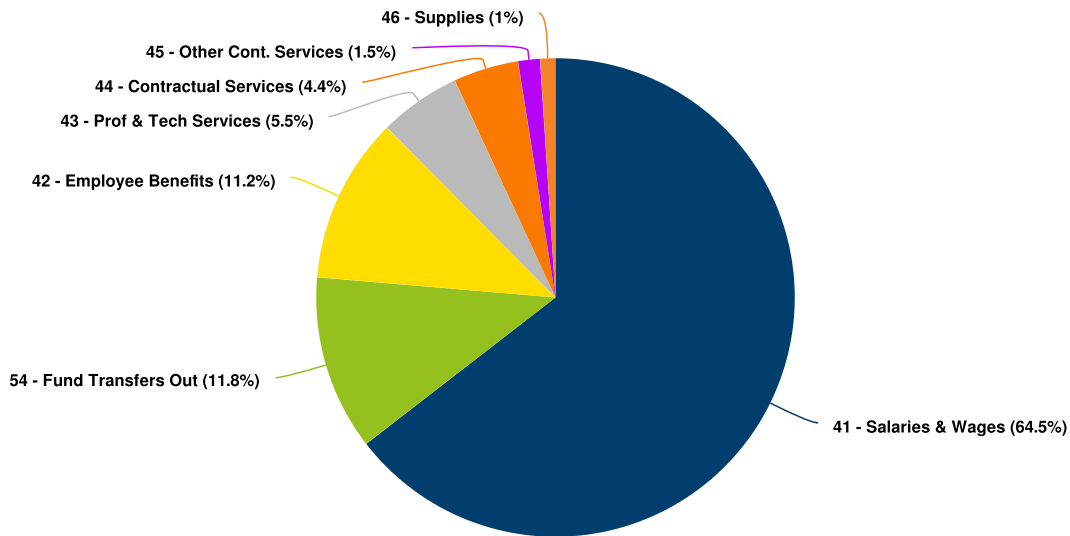
**\$1,593,261** **\$55,385**  
(3.60% vs. prior year)

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



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

Expenditures are projected to finish at \$1.46M compared to a budget of \$1.54. Notable variances include:

- 41 - Salaries & Wages is projected to finish \$35K under budget due to employee turnover.
- 42 - Employee Benefits is projected to finish \$22K under budget due to employee turnover.

### FY 2025/2026 Summary

Expenditures are budgeted at \$1.59M an increase of \$55K or 3.6%. Notable variances include:

- 41 - Salaries & Wages is up \$94K or 10.1% due to personnel changes and wage assumptions.
- 42 - Employee Benefits is down \$22K or 11.0% due to benefit assumptions for IMRF and the Village's RHS plan.
- 43 - Professional & Technical Services is up \$40K or 84.7% due to additional contractual code enforcement.
- 44 - Contractual Services is up \$12K or 19.6% due to cloud services for Office 365.
- 54 - Fund Transfers Out is down \$70K or 27.0% due to lower health insurance transfer.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
41 - Salaries & Wages	\$1,024,773	\$934,340	\$899,219	\$1,028,250	-\$35,121	\$93,910	10.1%
42 - Employee Benefits	\$172,876	\$200,531	\$154,867	\$178,446	-\$45,664	-\$22,085	-11%
43 - Prof & Tech Services	\$43,375	\$47,650	\$53,500	\$88,000	\$5,850	\$40,350	84.7%
44 - Contractual Services	\$48,109	\$58,790	\$59,300	\$70,290	\$510	\$11,500	19.6%
45 - Other Cont. Services	\$20,479	\$22,580	\$22,171	\$23,530	-\$409	\$950	4.2%
46 - Supplies	\$10,473	\$15,825	\$15,525	\$16,375	-\$300	\$550	3.5%





Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
54 - Fund Transfers Out	\$213,600	\$258,160	\$258,160	\$188,370	\$0	-\$69,790	-27%
<b>Total Expense Objects:</b>	<b>\$1,533,686</b>	<b>\$1,537,876</b>	<b>\$1,462,743</b>	<b>\$1,593,261</b>	<b>-\$75,133</b>	<b>\$55,385</b>	<b>3.6%</b>



## Engineering Division - 11020200

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

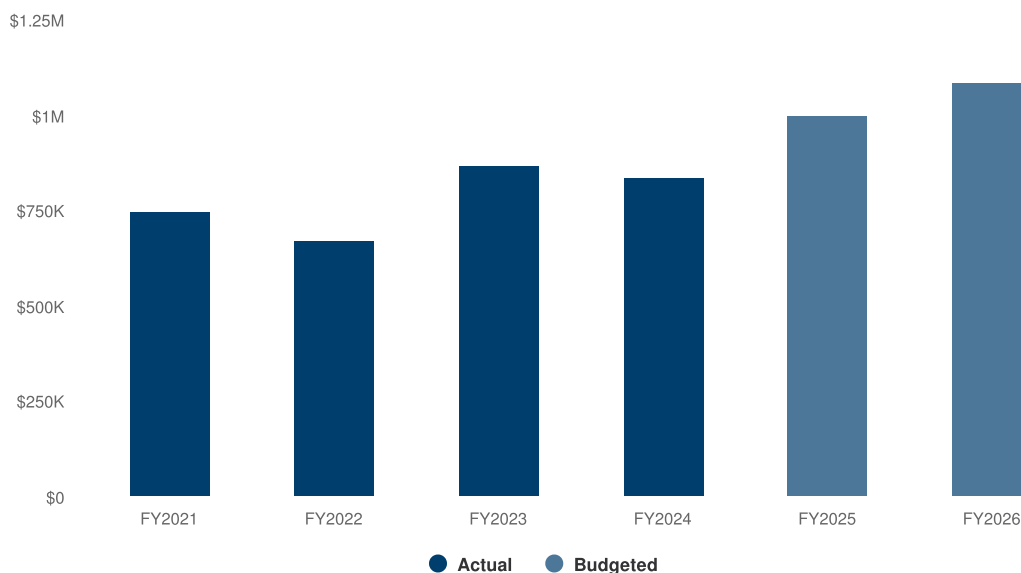
The Engineering Division also prepares, plans for and manages the construction of Village-funded capital improvements. Engineering capital improvements are large-scale and high-cost physical assets such as streets, drainage facilities and water and sewer lines. Each year, the Engineering Division prepares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

Community Development Dept. - 11020***	FY 23/24			FY 24/25			FY 25/26			Budgeted Change
	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	
Engineering - 11020200	6.50	0.00	6.50	6.50	0.00	6.50	6.50	0.00	6.50	0.00
Full-Time FTE's	5.50	0.00	5.50	5.50	0.00	5.50	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	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Assistant to the Village Engineer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Civil Engineer 1	2.00	0.00	2.00	3.00	0.00	3.00	3.00	0.00	3.00	0.00
Engineering Assistant	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Secretary	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Part Time FTE's	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Intern	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00

## Expenditures Summary

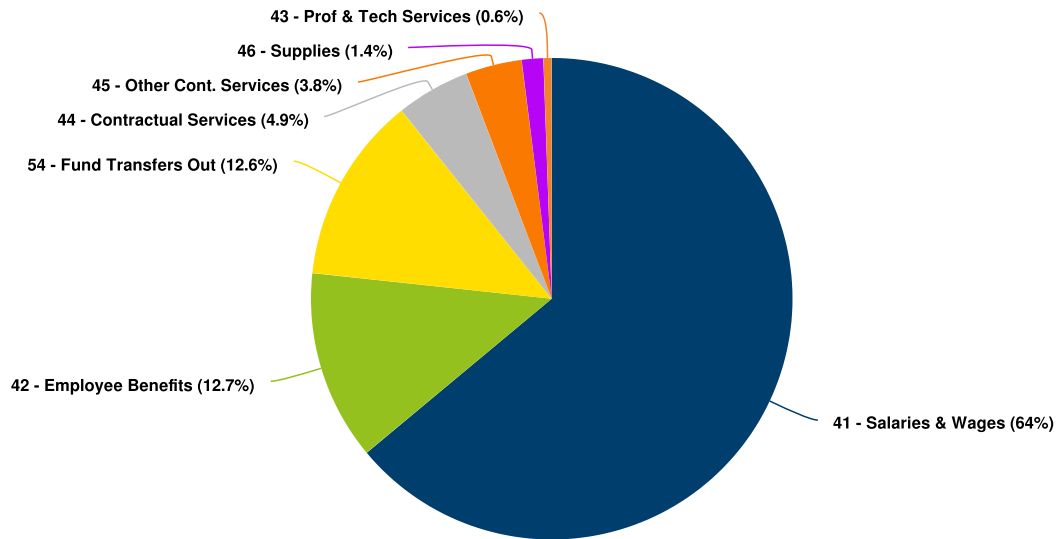
**\$1,083,621** **\$84,560**  
(8.46% vs. prior year)

### Engineering Division Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

Expenditures are projected to finish at \$893K compared to a budget of \$999K. Notable variances include:

- 41 - Salaries & Wages is projected to finish \$86K under budget due to unfilled positions.
- 42 - Employee Benefits is projected to finish \$18K under budget due to unfilled positions.
- 43 - Professional & Technical Services is projected to finish \$6K under budget due to less than expected consulting services.

### FY 2025/2026 Summary

Expenditures are budgeted at 1.1M an increase of \$85K or 8.5%. Notable variances include:

- 41 - Salaries & Wages are up \$58K or 9.1% due to wage adjustments.
- 42 - Employee Benefits are up \$7K or 5.1% due to wage adjustments and benefit assumptions.
- 44 - Contractual Services are up \$12K or 30.4% due to increased cloud software subscriptions and computer maintenance.
- 45 - Other Contracted Services are up \$6K or 18.5% due to additional meetings and conventions expenses to maintain certifications, and mobile phone expenses.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>Expense Objects</b>							
<b>41 - Salaries &amp; Wages</b>							
SALARIES-REGULAR	\$480,964	\$587,840	\$499,100	\$642,050	-\$88,740	\$54,210	9.2%
SALARIES-PART TIME	\$37,988	\$40,000	\$45,000	\$45,000	\$5,000	\$5,000	12.5%
SALARIES-SICK LV BUYBACK	\$4,354	\$4,500	\$4,068	\$4,100	-\$432	-\$400	-8.9%
LONGEVITY	\$600	\$800	\$700	\$1,500	-\$100	\$700	87.5%
OVERTIME	\$452	\$2,200	\$500	\$500	-\$1,700	-\$1,700	-77.3%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>Total 41 - Salaries &amp; Wages:</b>	<b>\$524,358</b>	<b>\$635,340</b>	<b>\$549,368</b>	<b>\$693,150</b>	<b>-\$85,972</b>	<b>\$57,810</b>	<b>9.1%</b>
<b>42 - Employee Benefits</b>							
SOCIAL SECURITY	\$31,948	\$35,000	\$34,200	\$39,900	-\$800	\$4,900	14%
MEDICARE	\$7,627	\$9,250	\$8,300	\$9,350	-\$950	\$100	1.1%
IL MUNIC RETIREMENT FUND	\$37,616	\$50,850	\$34,500	\$51,500	-\$16,350	\$650	1.3%
TUITION REIMBURSEMENT	\$7,857	\$12,000	\$15,000	\$15,000	\$3,000	\$3,000	25%
WORKERS COMP INSURANCE	\$12,100	\$12,101	\$12,087	\$12,101	-\$14	\$0	0%
WELLNESS PROGRAM	\$35	\$150	\$150	\$150	\$0	\$0	0%
EMPLOYEE AWARDS	\$0	\$150	\$150	\$150	\$0	\$0	0%
CLOTHING ALLOWANCE	\$1,183	\$1,500	\$600	\$1,500	-\$900	\$0	0%
AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400	\$0	\$0	0%
RHS ER PORTION NON- BARGAINED	\$0	\$8,000	\$5,700	\$6,000	-\$2,300	-\$2,000	-25%
<b>Total 42 - Employee Benefits:</b>	<b>\$100,766</b>	<b>\$131,401</b>	<b>\$113,087</b>	<b>\$138,051</b>	<b>-\$18,314</b>	<b>\$6,650</b>	<b>5.1%</b>
<b>43 - Prof &amp; Tech Services</b>							
MISC CONSULTING SERVICES	\$0	\$5,000	\$0	\$5,000	-\$5,000	\$0	0%
PERSONNEL TESTING	\$2,401	\$1,000	\$300	\$1,000	-\$700	\$0	0%
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$2,401</b>	<b>\$6,000</b>	<b>\$300</b>	<b>\$6,000</b>	<b>-\$5,700</b>	<b>\$0</b>	<b>0%</b>
<b>44 - Contractual Services</b>							
CLOUD & NETWORK SERVICES	\$13,473	\$16,880	\$18,800	\$18,960	\$1,920	\$2,080	12.3%
NETWORK SERVICES	\$0	\$0	\$0	\$3,050	\$0	\$3,050	N/A
COMPUTER HARDWARE MAINT	\$4,235	\$5,600	\$5,675	\$6,025	\$75	\$425	7.6%
COMPUTER SOFTWARE MAINT	\$13,845	\$15,785	\$16,950	\$22,670	\$1,165	\$6,885	43.6%
TELECOM MAINTENANCE	\$475	\$955	\$955	\$1,000	\$0	\$45	4.7%
OFFICE MACHINE RENTAL	\$2,167	\$1,800	\$1,800	\$1,800	\$0	\$0	0%
<b>Total 44 - Contractual Services:</b>	<b>\$34,194</b>	<b>\$41,020</b>	<b>\$44,180</b>	<b>\$53,505</b>	<b>\$3,160</b>	<b>\$12,485</b>	<b>30.4%</b>
<b>45 - Other Cont. Services</b>							
PRINTING & PUBLISHING	\$120	\$150	\$150	\$150	\$0	\$0	0%
MISC SERVICES	\$0	\$200	\$0	\$0	-\$200	-\$200	-100%
REIMBURSED CHARGES	\$336	\$500	\$500	\$500	\$0	\$0	0%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
LIABILITY INSURANCE	\$5,291	\$5,292	\$5,286	\$5,292	-\$6	\$0	0%
AUTO INSURANCE	\$2,223	\$2,223	\$2,220	\$2,223	-\$3	\$0	0%
INSURANCE DEDUCTIBLES	\$0	\$0	\$5,000	\$0	\$5,000	\$0	0%
TELEPHONE SERVICE	\$1,363	\$1,800	\$1,800	\$1,800	\$0	\$0	0%
MOBILE PHONE	\$2,602	\$2,200	\$3,900	\$4,500	\$1,700	\$2,300	104.5%
MOBILE DATA SERVICE	\$1,821	\$2,200	\$2,000	\$2,200	-\$200	\$0	0%
TRAINING & SCHOOLS	\$4,607	\$7,500	\$3,200	\$7,500	-\$4,300	\$0	0%
MEETING & CONVENTION	\$2,168	\$1,500	\$1,500	\$5,500	\$0	\$4,000	266.7%
DUES & SUBSCRIPTIONS	\$7,412	\$10,000	\$9,000	\$10,000	-\$1,000	\$0	0%
CAR EXPENSE/MILEAGE REIMB	\$1,567	\$500	\$1,450	\$1,500	\$950	\$1,000	200%
INFO SYS TRAINING	\$124	\$675	\$0	\$0	-\$675	-\$675	-100%
<b>Total 45 - Other Cont. Services:</b>	<b>\$29,634</b>	<b>\$34,740</b>	<b>\$36,006</b>	<b>\$41,165</b>	<b>\$1,266</b>	<b>\$6,425</b>	<b>18.5%</b>
<b>46 - Supplies</b>							
OFFICE SUPPLIES	\$1,145	\$1,800	\$1,500	\$1,800	-\$300	\$0	0%
COPIER/FAX SUPPLIES	\$840	\$500	\$1,350	\$500	\$850	\$0	0%
COMPUTER SUPPLIES	\$227	\$200	\$52	\$200	-\$148	\$0	0%
PRINTING & PUBLISHING	\$0	\$100	\$0	\$100	-\$100	\$0	0%
POSTAGE	\$376	\$800	\$700	\$800	-\$100	\$0	0%
FIELD SUPPLIES	\$1,025	\$1,500	\$1,500	\$1,500	\$0	\$0	0%
SAFETY SUPPLIES	\$0	\$250	\$250	\$250	\$0	\$0	0%
TELECOM EQUIPMENT	\$0	\$150	\$150	\$0	\$0	-\$150	-100%
OFFICE FURNITURE	\$0	\$500	\$500	\$500	\$0	\$0	0%
COMPUTER HARDWARE	\$6,995	\$7,600	\$7,600	\$8,600	\$0	\$1,000	13.2%
COMPUTER SOFTWARE	\$0	\$1,100	\$1,100	\$1,300	\$0	\$200	18.2%
OFFICE EQUIPMENT	\$0	\$250	\$0	\$0	-\$250	-\$250	-100%
<b>Total 46 - Supplies:</b>	<b>\$10,609</b>	<b>\$14,750</b>	<b>\$14,702</b>	<b>\$15,550</b>	<b>-\$48</b>	<b>\$800</b>	<b>5.4%</b>
<b>54 - Fund Transfers Out</b>							
TRANSFER TO FLEET SERVICES	\$24,900	\$15,610	\$15,610	\$12,020	\$0	-\$3,590	-23%
TRANSFER TO HEALTH INSURANCE	\$110,100	\$120,200	\$120,200	\$124,180	\$0	\$3,980	3.3%
<b>Total 54 - Fund Transfers Out:</b>	<b>\$135,000</b>	<b>\$135,810</b>	<b>\$135,810</b>	<b>\$136,200</b>	<b>\$0</b>	<b>\$390</b>	<b>0.3%</b>
<b>Total Expense Objects:</b>	<b>\$836,963</b>	<b>\$999,061</b>	<b>\$893,453</b>	<b>\$1,083,621</b>	<b>-\$105,608</b>	<b>\$84,560</b>	<b>8.5%</b>



## Police Department



**Brian Smith**  
Police Chief

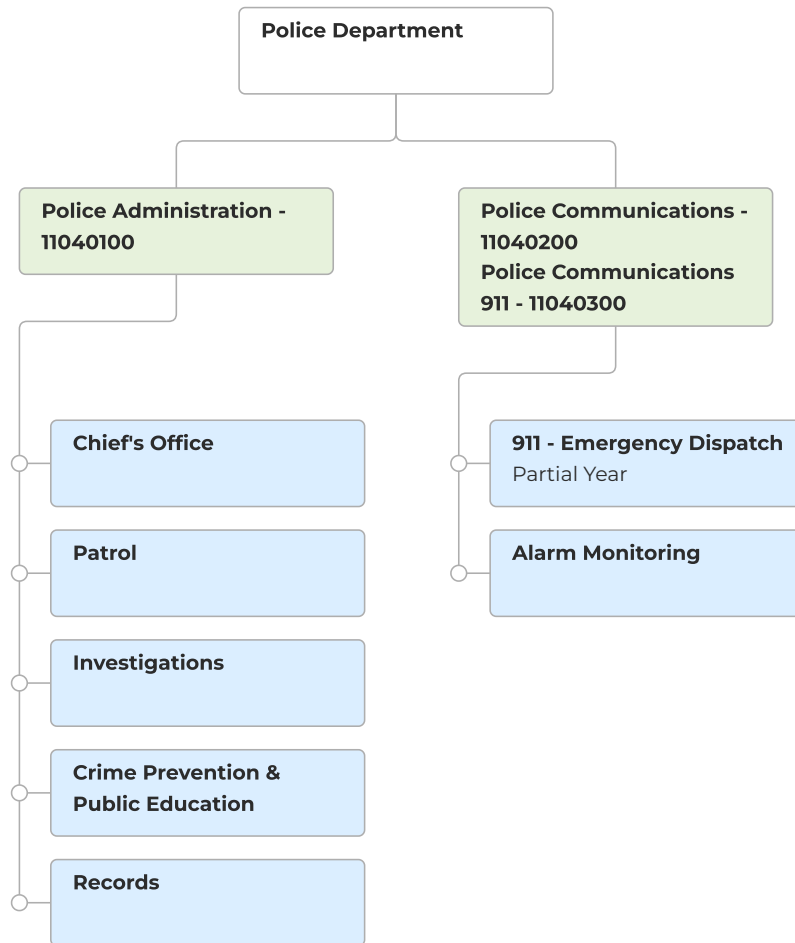
The Gurnee Police Department provides services to the community 24-hours per day based on a philosophy of community-oriented policing and problem-solving. The Department emphasizes proactive interaction with citizens, businesses and other agencies. The Police Department is active in the community in areas such as traffic and DUI enforcement, crime prevention, public education, neighborhood watch, gang prevention and youth assistance programs. The Police Department has two separate cost centers in the 110 - General Fund, Police Administration (11040100), Police Communications (11040200), and Police Communications 911 (11040300).

In July of 2025 the new county-wide consolidated dispatch center LAKECOMM is expected to be fully operational. The Village communications center will close at that point and the NLCC-ETSB will be closed. All 911 surcharge avenues that currently support the communications center will be shifted to LAKECOMM. Expenditures that were previously paid for from 911 surcharge funds that will not be shifted to the new center are now accounted for in the 11040300 - GenPDCommunications 911 cost center.

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

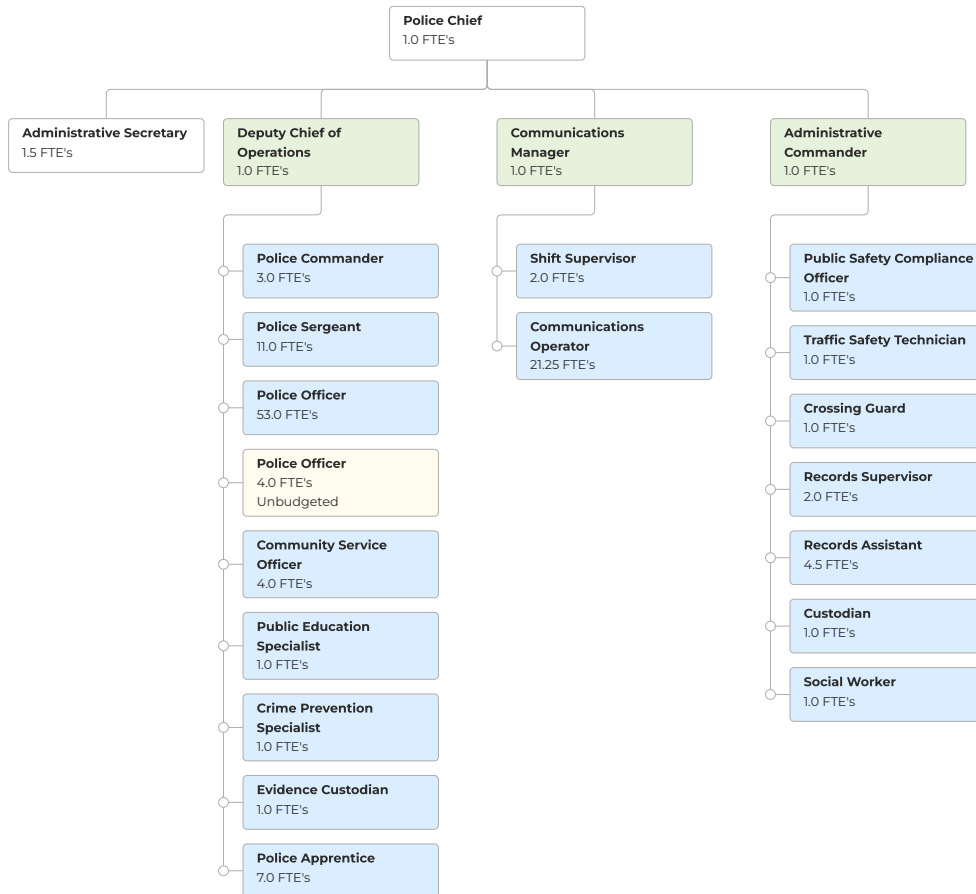
# Police - Cost Centers & Functions

## Police Cost Centers & Functions



# Police - Organizational Chart

Police Department - 125.75 FTE's



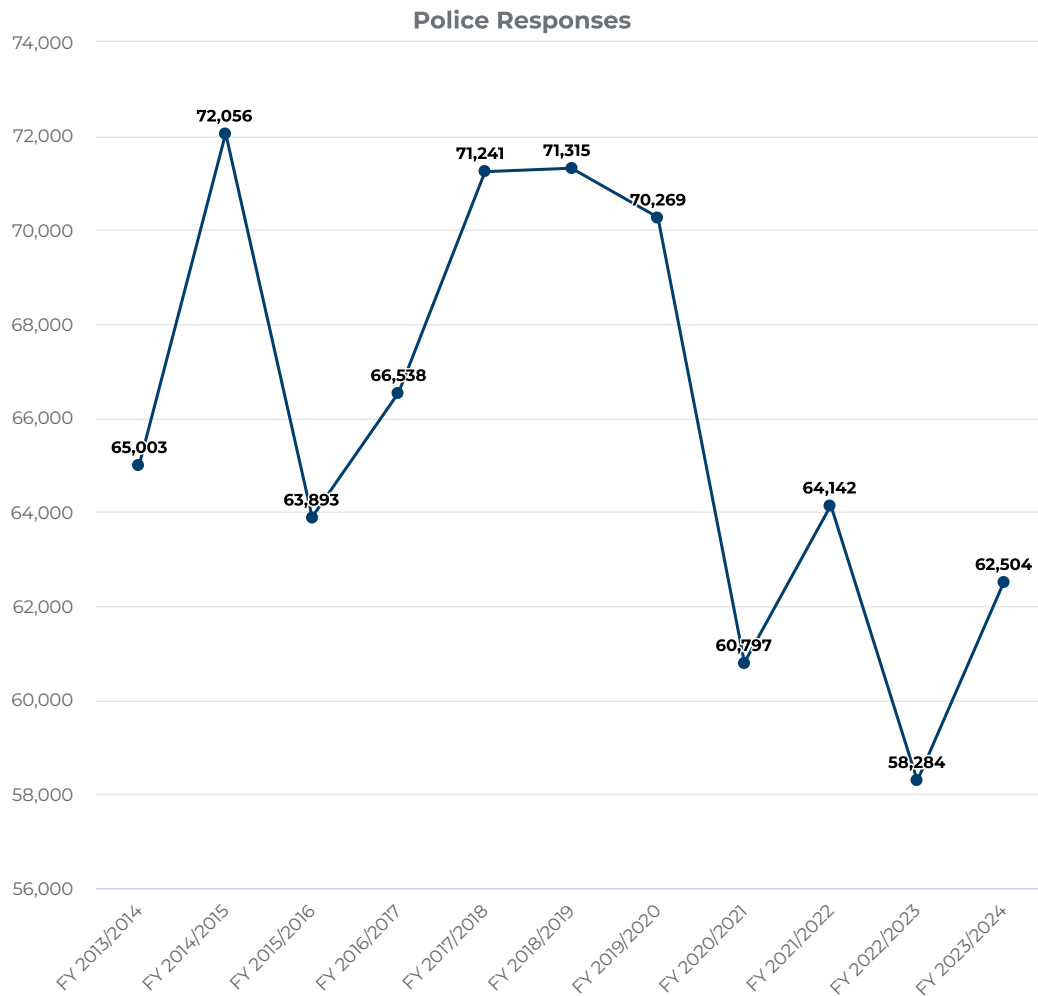


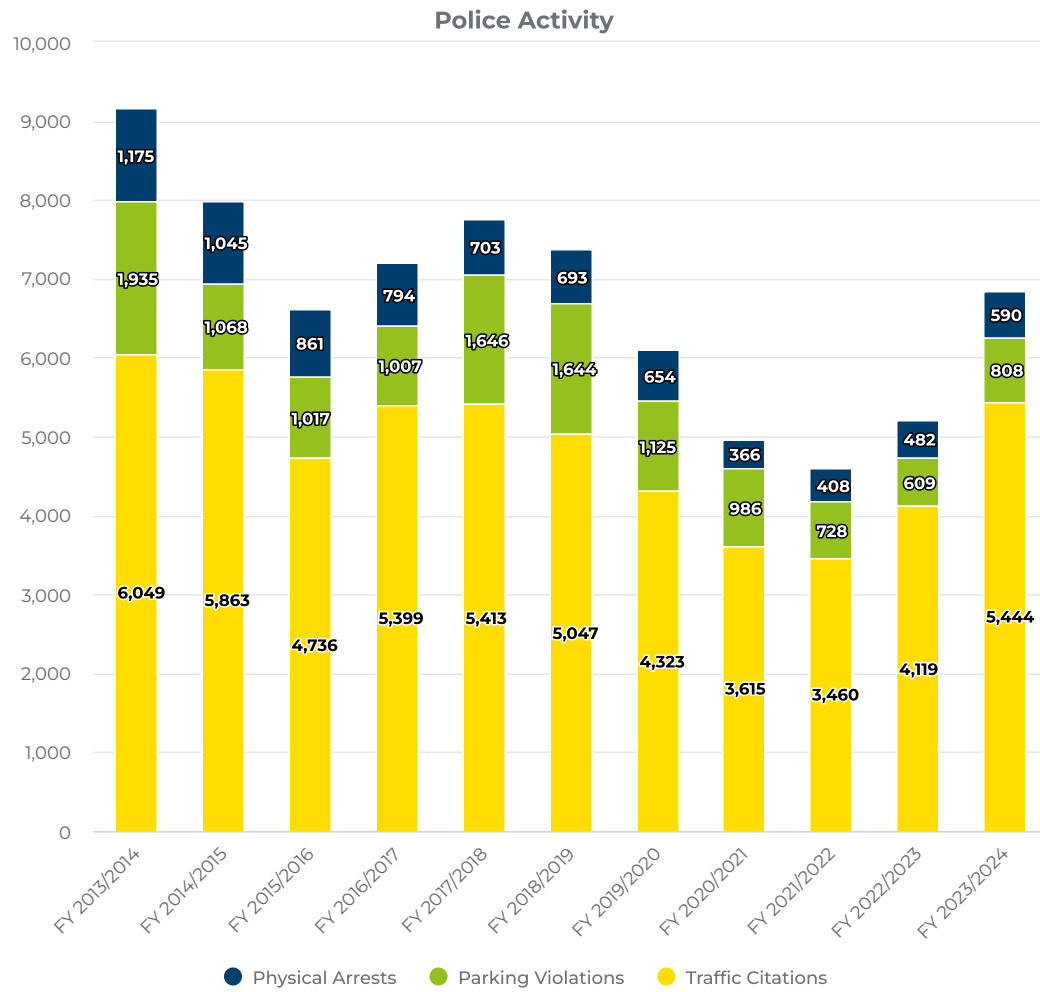
## Police - Performance Measures

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

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

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





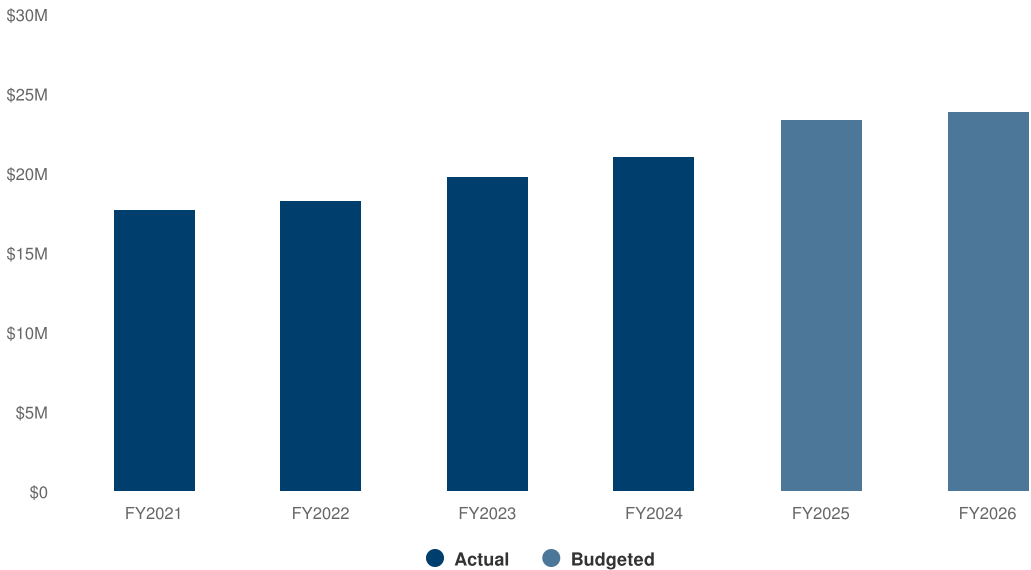
Police - Expenditures Summary

\$23,887,894

\$513,557

(2.20% vs. prior year)

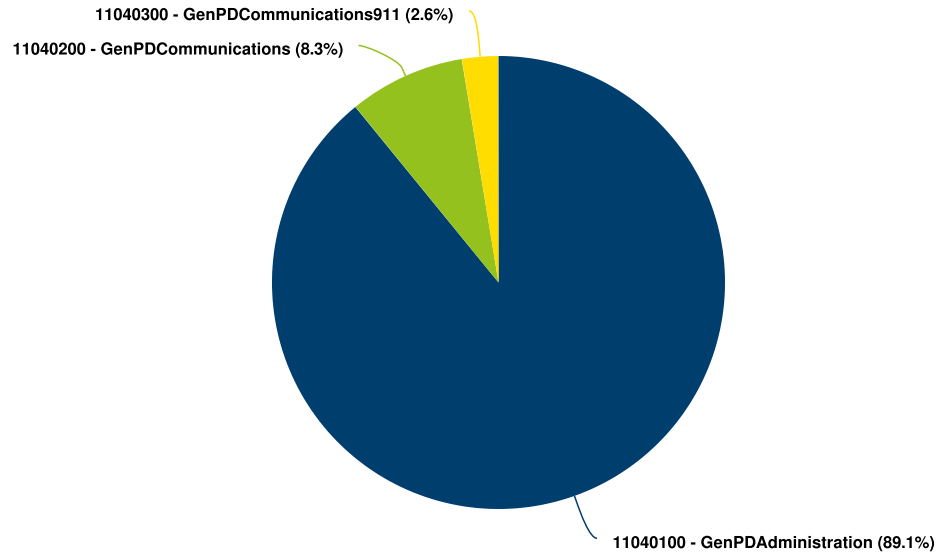
Police Department Proposed and Historical Budget vs. Actual



## Police - Expenditures by Cost Center

The Police Department has two divisions; Administration makes up 89.1% of expenditures and Communications makes up 10.9%.

### Budgeted Expenditures by Function

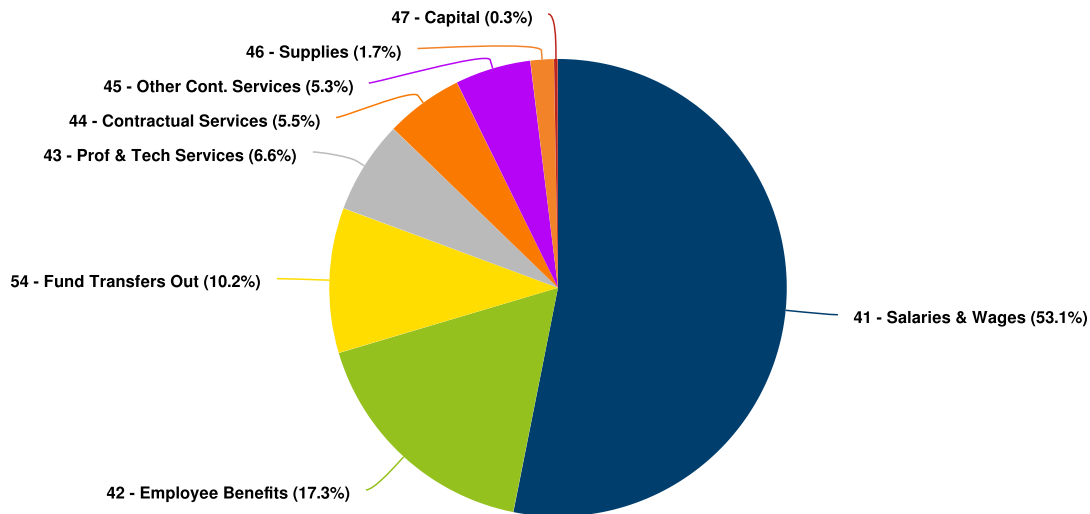


Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expenditures						
11040100 - GenPDAdministration	\$17,941,754	\$19,883,874	\$18,557,961	\$21,288,015	\$1,404,141	7.1%
11040200 - GenPDCommunications	\$3,081,677	\$3,490,463	\$3,429,102	\$1,984,219	-\$1,506,244	-43.2%
11040300 - GenPDCommunications911	\$0	\$0	\$0	\$615,660	\$615,660	N/A
<b>Total Expenditures:</b>	<b>\$21,023,431</b>	<b>\$23,374,337</b>	<b>\$21,987,064</b>	<b>\$23,887,894</b>	<b>\$513,557</b>	<b>2.2%</b>



# Police - Expenditures by Expense Type

## Budgeted Expenditures by Expense Type Police - Expenditures by Expense Type



### FY 2024/2025 Review

Expenditures are projected to finish at \$21.9M compared to a budget of \$23.4M. Notable variances include:

- 41 - Salaries & Wages are projected to finish \$1.1M under budget due to employee turnover.
- 42 - Employee Benefits are projected to finish \$103K under budget due to employee turnover.
- 43 - Professional & Technical Services is projected to finish 203K under budget due to lower red light monthly expenses as a result of certain intersections being off-line.
- 45 - Other Contracted Services is expected to finish \$38K under budget due to the timing and amount of academy training expenses.
- 46 - Supplies is projected to finish \$45K over budget due to the purchase of additional speed signs and cameras.

### FY 2025/2026 Summary

Expenditures are budgeted at \$23.9M an increase of \$514K or 2.2%. Notable variances include:

- 41 - Salaries & Wages are down \$1.4M or 10.2% due to the transition of communications to LAKECOMM, offset by wage adjustments and the addition of personnel.
- 43 - Professional & Technical Services is up \$966K or 159.5% due to the addition of the LAKECOMM fee for a portion of the year.
- 44 - Contractual Services are up \$531K or 67.9% due to increased cloud-based software subscriptions for in-squad cameras, flock cameras and drone as a first responder program.
- 45 - Other Contractual Services are up \$601K or 89.2% due to additional training & schools expense related to the apprenticeship program.
- 46 - Supplies is up \$67K or 20.2% due to the replacement of mobile data terminals in squad cars.
- 47 - Capital is up \$67k due to expenses previously paid for with 911 surcharge funds.
- 54 - Fund Transfers Out is down \$190K or 7.2% due to lower health insurance transfer.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
41 - Salaries & Wages							



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
11040100 - GenPDAdministration	\$10,339,071	\$11,626,492	\$10,551,197	\$12,037,695	-\$1,075,296	\$411,203	3.5%
11040200 - GenPDCommunications	\$2,201,203	\$2,514,220	\$2,498,773	\$657,425	-\$15,447	-\$1,856,795	-73.9%
<b>Total 41 - Salaries &amp; Wages:</b>	<b>\$12,540,274</b>	<b>\$14,140,712</b>	<b>\$13,049,970</b>	<b>\$12,695,120</b>	<b>-\$1,090,743</b>	<b>-\$1,445,592</b>	<b>-10.2%</b>
42 - Employee Benefits							
11040100 - GenPDAdministration	\$3,576,619	\$3,790,594	\$3,713,125	\$4,006,017	-\$77,469	\$215,423	5.7%
11040200 - GenPDCommunications	\$362,677	\$414,022	\$388,437	\$116,773	-\$25,585	-\$297,249	-71.8%
<b>Total 42 - Employee Benefits:</b>	<b>\$3,939,296</b>	<b>\$4,204,616</b>	<b>\$4,101,562</b>	<b>\$4,122,790</b>	<b>-\$103,054</b>	<b>-\$81,826</b>	<b>-1.9%</b>
43 - Prof & Tech Services							
11040100 - GenPDAdministration	\$465,233	\$585,270	\$391,070	\$586,810	-\$194,200	\$1,540	0.3%
11040200 - GenPDCommunications	\$6,378	\$20,050	\$11,050	\$971,778	-\$9,000	\$951,728	4,746.8%
11040300 - GenPDCommunications911	\$0	\$0	\$0	\$12,500	\$0	\$12,500	N/A
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$471,611</b>	<b>\$605,320</b>	<b>\$402,120</b>	<b>\$1,571,088</b>	<b>-\$203,200</b>	<b>\$965,768</b>	<b>159.5%</b>
44 - Contractual Services							
11040100 - GenPDAdministration	\$432,740	\$747,614	\$750,401	\$1,205,154	\$2,787	\$457,540	61.2%
11040200 - GenPDCommunications	\$19,674	\$34,535	\$34,535	\$68,764	\$0	\$34,229	99.1%
11040300 - GenPDCommunications911	\$0	\$0	\$0	\$39,300	\$0	\$39,300	N/A
<b>Total 44 - Contractual Services:</b>	<b>\$452,414</b>	<b>\$782,149</b>	<b>\$784,936</b>	<b>\$1,313,218</b>	<b>\$2,787</b>	<b>\$531,069</b>	<b>67.9%</b>
45 - Other Cont. Services							
11040100 - GenPDAdministration	\$509,814	\$630,344	\$602,526	\$742,679	-\$27,818	\$112,335	17.8%
11040200 - GenPDCommunications	\$25,598	\$43,396	\$32,767	\$41,269	-\$10,629	-\$2,127	-4.9%
11040300 - GenPDCommunications911	\$0	\$0	\$0	\$490,860	\$0	\$490,860	N/A
<b>Total 45 - Other Cont. Services:</b>	<b>\$535,412</b>	<b>\$673,740</b>	<b>\$635,293</b>	<b>\$1,274,808</b>	<b>-\$38,447</b>	<b>\$601,068</b>	<b>89.2%</b>
46 - Supplies							
11040100 - GenPDAdministration	\$322,283	\$313,500	\$359,583	\$377,350	\$46,083	\$63,850	20.4%
11040200 - GenPDCommunications	\$5,847	\$15,740	\$15,040	\$12,390	-\$700	-\$3,350	-21.3%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
11040300 - GenPDCommunications911	\$0	\$0	\$0	\$6,000	\$0	\$6,000	N/A
<b>Total 46 - Supplies:</b>	<b>\$328,130</b>	<b>\$329,240</b>	<b>\$374,623</b>	<b>\$395,740</b>	<b>\$45,383</b>	<b>\$66,500</b>	<b>20.2%</b>
48 - Debt Service							
11040100 - GenPDAdministration	\$116,194	\$0	\$0	\$0	\$0	\$0	0%
<b>Total 48 - Debt Service:</b>	<b>\$116,194</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
47 - Capital							
11040300 - GenPDCommunications911	\$0	\$0	\$0	\$67,000	\$0	\$67,000	N/A
<b>Total 47 - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,000</b>	<b>\$0</b>	<b>\$67,000</b>	<b>N/A</b>
54 - Fund Transfers Out							
11040100 - GenPDAdministration	\$2,179,800	\$2,190,060	\$2,190,060	\$2,332,310	\$0	\$142,250	6.5%
11040200 - GenPDCommunications	\$460,300	\$448,500	\$448,500	\$115,820	\$0	-\$332,680	-74.2%
<b>Total 54 - Fund Transfers Out:</b>	<b>\$2,640,100</b>	<b>\$2,638,560</b>	<b>\$2,638,560</b>	<b>\$2,448,130</b>	<b>\$0</b>	<b>-\$190,430</b>	<b>-7.2%</b>
<b>Total Expense Objects:</b>	<b>\$21,023,431</b>	<b>\$23,374,337</b>	<b>\$21,987,064</b>	<b>\$23,887,894</b>	<b>-\$1,387,273</b>	<b>\$513,557</b>	<b>2.2%</b>



## Police Administration - 11040100

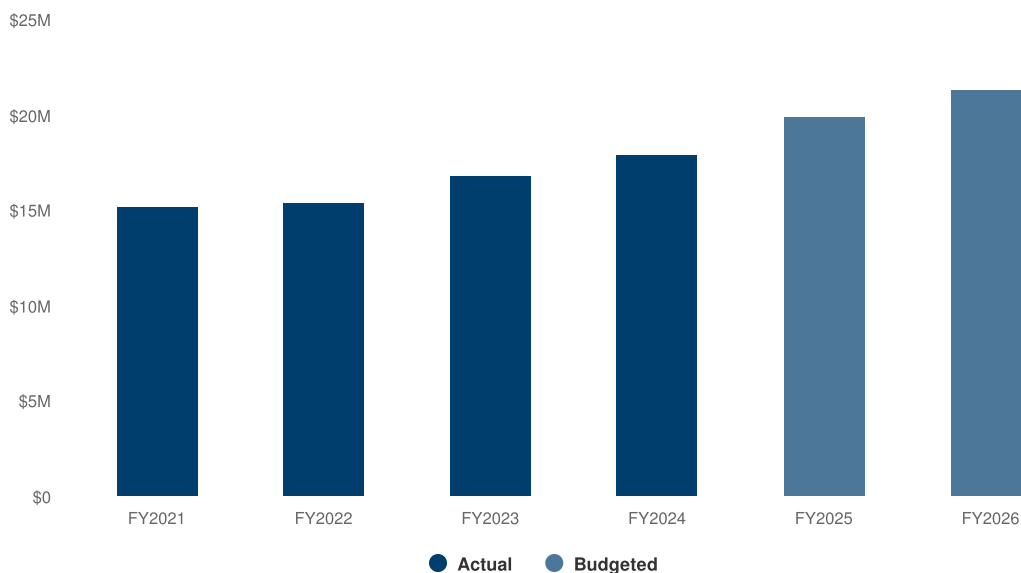
The Administration Division of the Police Department includes the Chief's Office, patrol and investigations, crime prevention and public education, and records functions.

Police Department - 11040***	FY 23/24			FY 24/25			FY 25/26			Budgeted Change
	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	
Administration - 11040100	85.00	4.00	89.00	88.50	4.00	92.50	97.50	4.00	101.50	9.00
Full-Time FTE's	83.00	4.00	87.00	86.00	4.00	90.00	95.00	4.00	99.00	9.00
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
Police Commander*	3.00	0.00	3.00	4.00	0.00	4.00	4.00	0.00	4.00	0.00
Police Sergeant*	11.00	0.00	11.00	11.00	0.00	11.00	11.00	0.00	11.00	0.00
Police Officer*	50.00	4.00	54.00	53.00	4.00	57.00	53.00	4.00	57.00	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
Community Service Officer	4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	0.00
Director of Support Services	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Education Specialist	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Social Worker	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	1.00
Traffic Safety Technician	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
Administrative Secretary	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Records Supervisor	1.00	0.00	1.00	1.00	0.00	1.00	2.00	0.00	2.00	1.00
Records Assistant	4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	0.00
Police Apprentice	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	7.00	7.00
Public Safety Compliance Officer	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Building Custodian	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Part Time FTE's	2.00	0.00	2.00	2.50	0.00	2.50	2.50	0.00	2.50	0.00
Administrative Secretary	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Community Service Officer	0.00	0.00	0.00	0.50	0.00	0.50	0.50	0.00	0.50	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	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00

## Expenditures Summary

**\$21,288,015** **\$1,404,141**  
(7.06% vs. prior year)

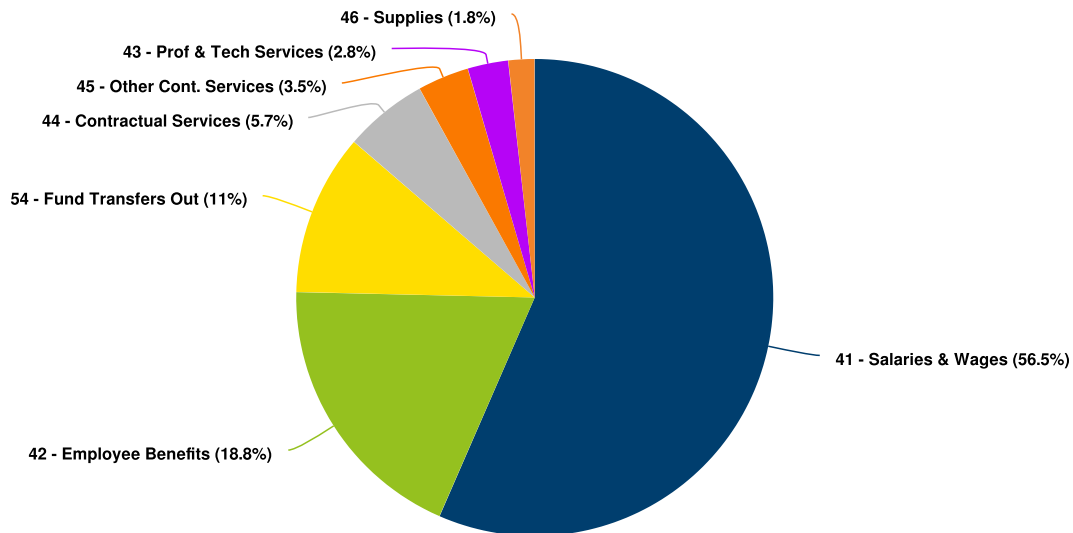
### Police Administration Proposed and Historical Budget vs. Actual





# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

Police Administration expenditures are projected to finish at \$18.6M compared to a budget of \$19.9M. Notable variances include:

- 41 - Salaries & Wages is projected to finish \$1.1M under budget due to vacancies and employee turnover.
- 42 - Employee Benefits is projected to finish \$77K under budget due to vacancies and employee turnover and less tuition reimbursement.
- 43 - Professional & Technical Services is projected to finish \$194K under budget due to lower red light fees as noted earlier and lower labor attorney expenses.

### FY 2025/2026 Summary

Expenditures are budgeted at \$21.3M an increase of \$1.4M or 7.1%. Notable variances include:

- 41 - Salaries & Wages is up \$411K or 3.5% due to wage assumptions and additional positions, offset by the consolidation of dispatch.
- 42 - Employee Benefits is up \$215K or 5.7% largely due to increases in pension contribution and tuition for the Police Apprentice program.
  - The Annual Required Contribution (ARC) as determined by an independent actuary for the Police Pension Fund increased \$361,886 from \$1,941,746 to \$2,303,632. The Village continues to conservatively fund its pension obligations and the FY 2025/2026 budget includes a 3.0% increase on the FY 2024/2025 contributions. For the Police Pension, this results in a contribution of \$2,846,780, overfunding the ARC by \$543,148.
- 44 - Contractual Services is up \$458K or 61.2% due to increased body camera, flock camera and drone service agreements.
- 45 - Other Contracted Services is up \$112K or 17.8% due to training & schools for new employees and mobile phone expenses.
- 46 - Supplies is up \$64K or 20.4% due to mobile data computers (MDC's) and other equipment.
- 54 - Fund Transfers Out is up \$142K or 6.5% due to greater transfer fro health insurance and fleet maintenance.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>41 - Salaries &amp; Wages</b>							
SALARIES-REGULAR	\$8,834,267	\$9,475,900	\$8,771,000	\$9,919,125	-\$704,900	\$443,225	4.7%
SALARIES-PART TIME	\$70,573	\$89,000	\$65,000	\$90,000	-\$24,000	\$1,000	1.1%
SALARIES-CROSSING GUARDS	\$35,363	\$41,625	\$41,625	\$42,874	\$0	\$1,249	3%
SALARIES-SICK LV BUYBACK	\$124,263	\$125,000	\$119,934	\$120,000	-\$5,066	-\$5,000	-4%
OFF DUTY SECURITY	\$329,673	\$499,667	\$553,338	\$796,456	\$53,671	\$296,789	59.4%
LONGEVITY	\$23,900	\$27,800	\$21,800	\$23,900	-\$6,000	-\$3,900	-14%
OVERTIME	\$921,033	\$1,343,000	\$954,000	\$1,000,000	-\$389,000	-\$343,000	-25.5%
GRANT FUNDED OVERTIME	\$0	\$24,500	\$24,500	\$45,340	\$0	\$20,840	85.1%
<b>Total 41 - Salaries &amp; Wages:</b>	<b>\$10,339,071</b>	<b>\$11,626,492</b>	<b>\$10,551,197</b>	<b>\$12,037,695</b>	<b>-\$1,075,296</b>	<b>\$411,203</b>	<b>3.5%</b>
<b>42 - Employee Benefits</b>							
SOCIAL SECURITY	\$75,324	\$80,000	\$78,700	\$110,070	-\$1,300	\$30,070	37.6%
MEDICARE	\$143,177	\$175,000	\$146,800	\$152,600	-\$28,200	-\$22,400	-12.8%
IL MUNIC RETIREMENT FUND	\$90,929	\$125,000	\$89,800	\$142,100	-\$35,200	\$17,100	13.7%
POLICE PENSION CONTRIB	\$2,709,668	\$2,763,862	\$2,763,862	\$2,846,780	\$0	\$82,918	3%
TUITION REIMBURSEMENT	\$279	\$17,000	\$2,500	\$20,900	-\$14,500	\$3,900	22.9%
POLICE APPRENTICE TUITION	\$0	\$0	\$0	\$51,200	\$0	\$51,200	N/A
WORKERS COMP INSURANCE	\$340,367	\$340,367	\$339,970	\$340,367	-\$397	\$0	0%
WELLNESS PROGRAM	\$27,162	\$50,625	\$50,625	\$61,175	\$0	\$10,550	20.8%
EMPLOYEE AWARDS	\$12,162	\$17,000	\$17,000	\$17,000	\$0	\$0	0%
CLOTHING ALLOW TAXABLE	\$55,855	\$62,125	\$62,603	\$70,300	\$478	\$8,175	13.2%
UNIFORM ALLOWANCE	\$6,480	\$9,500	\$7,600	\$13,000	-\$1,900	\$3,500	36.8%
UNIFORM ISSUE	\$50,369	\$33,300	\$33,000	\$52,000	-\$300	\$18,700	56.2%
POLICE VESTS	\$24,317	\$27,300	\$27,300	\$29,325	\$0	\$2,025	7.4%
CLOTHING REPLACEMENT	\$0	\$250	\$300	\$500	\$50	\$250	100%
AUTO ALLOWANCE	\$6,646	\$4,800	\$4,800	\$4,800	\$0	\$0	0%
COMMUTING BENEFIT	\$0	\$100	\$100	\$100	\$0	\$0	0%
MEDICAL EXPENSE	\$11,205	\$19,465	\$19,465	\$21,665	\$0	\$2,200	11.3%
RHS ER PORTION	\$22,681	\$23,000	\$31,100	\$32,655	\$8,100	\$9,655	42%
RHS ER PORTION NON- BARGAINED	\$0	\$41,900	\$37,600	\$39,480	-\$4,300	-\$2,420	-5.8%
<b>Total 42 - Employee Benefits:</b>	<b>\$3,576,619</b>	<b>\$3,790,594</b>	<b>\$3,713,125</b>	<b>\$4,006,017</b>	<b>-\$77,469</b>	<b>\$215,423</b>	<b>5.7%</b>



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>43 - Prof &amp; Tech Services</b>							
GENERAL LEGAL SERVICES	\$8,446	\$2,000	\$2,000	\$2,000	\$0	\$0	0%
POLICE PROSECUTION	\$96,000	\$96,000	\$96,000	\$99,360	\$0	\$3,360	3.5%
LABOR ATTORNEY	\$15,861	\$20,000	\$23,000	\$25,000	\$3,000	\$5,000	25%
CONSULTING SERVICES	\$0	\$6,200	\$6,200	\$6,200	\$0	\$0	0%
REDFLEX COLLECTION FEES	\$298,077	\$416,600	\$220,000	\$427,640	-\$196,600	\$11,040	2.7%
PERSONNEL TESTING	\$46,850	\$43,870	\$43,870	\$26,010	\$0	-\$17,860	-40.7%
DRUG & ALCOHOL TESTING	\$0	\$600	\$0	\$600	-\$600	\$0	0%
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$465,233</b>	<b>\$585,270</b>	<b>\$391,070</b>	<b>\$586,810</b>	<b>-\$194,200</b>	<b>\$1,540</b>	<b>0.3%</b>
<b>44 - Contractual Services</b>							
NSSD SEWAGE FEE	\$519	\$600	\$615	\$620	\$15	\$20	3.3%
CUSTODIAL SERVICE	\$22,843	\$25,800	\$25,800	\$26,200	\$0	\$400	1.6%
CLOUD & NETWORK SERVICES	\$87,987	\$192,130	\$195,309	\$211,555	\$3,179	\$19,425	10.1%
NETWORK SERVICES	\$0	\$0	\$0	\$35,025	\$0	\$35,025	N/A
OFFICE EQUIP MAINTENANCE	\$710	\$1,000	\$1,000	\$1,000	\$0	\$0	0%
COMP HARDWARE MAINTENANCE	\$21,504	\$31,600	\$33,747	\$36,500	\$2,147	\$4,900	15.5%
COMP SOFTWARE MAINTENANCE	\$86,416	\$93,085	\$95,931	\$71,635	\$2,846	-\$21,450	-23%
TELECOM MAINTENANCE	\$5,624	\$7,005	\$7,005	\$8,250	\$0	\$1,245	17.8%
EQUIPMENT MAINTENANCE	\$16,338	\$18,500	\$18,500	\$18,050	\$0	-\$450	-2.4%
BUILDING MAINTENANCE	\$130,895	\$128,960	\$128,960	\$147,285	\$0	\$18,325	14.2%
OPTICOM MAINTENANCE	\$838	\$3,400	\$3,400	\$3,400	\$0	\$0	0%
AUTO & TRUCK MAINTENANCE	\$527	\$3,770	\$3,770	\$7,270	\$0	\$3,500	92.8%
RADIO MAINTENANCE	\$1,092	\$10,000	\$10,000	\$10,000	\$0	\$0	0%
FIREARM MAINTENANCE	\$1,850	\$1,200	\$1,600	\$1,500	\$400	\$300	25%
VEHICLE ACCESSORIES	\$4,251	\$8,800	\$500	\$1,300	-\$8,300	-\$7,500	-85.2%
OFFICE MACHINE RENTAL	\$9,731	\$8,900	\$11,400	\$11,400	\$2,500	\$2,500	28.1%
BODY CAMERA SERVICE AGRMNT	\$11,351	\$132,600	\$132,600	\$372,600	\$0	\$240,000	181%
IN-SQUAD CAM SERVICE AGRMNT	\$30,264	\$80,264	\$80,264	\$95,764	\$0	\$15,500	19.3%
DRONE SERVICE AGREEMENT	\$0	\$0	\$0	\$60,000	\$0	\$60,000	N/A



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
FLOCK CAMERA CONTRACT	\$0	\$0	\$0	\$85,800	\$0	\$85,800	N/A
<b>Total 44 - Contractual Services:</b>	<b>\$432,740</b>	<b>\$747,614</b>	<b>\$750,401</b>	<b>\$1,205,154</b>	<b>\$2,787</b>	<b>\$457,540</b>	<b>61.2%</b>
<b>45 - Other Cont. Services</b>							
NIPAS	\$8,131	\$30,585	\$30,585	\$39,710	\$0	\$9,125	29.8%
CRIME PREVENTION	\$13,022	\$13,415	\$13,415	\$13,265	\$0	-\$150	-1.1%
CRIME LAB	\$47,831	\$55,000	\$47,931	\$55,000	-\$7,069	\$0	0%
CRIME STOPPERS	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	0%
MAJOR INVEST TASK FORCE	\$3,976	\$10,500	\$7,500	\$10,600	-\$3,000	\$100	1%
SERVICE CHARGE	\$28,185	\$31,075	\$29,000	\$30,925	-\$2,075	-\$150	-0.5%
PUBLIC EDUCATION/DARE	\$14,774	\$15,400	\$15,000	\$15,500	-\$400	\$100	0.6%
K9 TRAINING FEES	\$9,365	\$15,400	\$13,000	\$12,800	-\$2,400	-\$2,600	-16.9%
HEARING OFFICER	\$4,559	\$12,000	\$8,000	\$12,000	-\$4,000	\$0	0%
LIABILITY INSURANCE	\$129,053	\$129,053	\$128,903	\$129,053	-\$150	\$0	0%
AUTO INSURANCE	\$20,876	\$20,876	\$20,852	\$20,876	-\$24	\$0	0%
PROPERTY INSURANCE	\$8,099	\$8,100	\$8,091	\$8,100	-\$9	\$0	0%
INSURANCE DEDUCTIBLES	\$2,300	\$4,000	\$4,000	\$4,000	\$0	\$0	0%
TELEPHONE SERVICE	\$10,092	\$16,000	\$12,000	\$16,000	-\$4,000	\$0	0%
MOBILE PHONE	\$14,941	\$21,700	\$16,000	\$46,140	-\$5,700	\$24,440	112.6%
LEASED PHONE LINES	-\$5	\$2,200	\$0	\$2,200	-\$2,200	\$0	0%
MOBILE DATA SERVICE	\$17,279	\$20,760	\$19,000	\$21,720	-\$1,760	\$960	4.6%
TRAINING & SCHOOLS	\$161,415	\$133,500	\$133,500	\$200,000	\$0	\$66,500	49.8%
MEETING & CONVENTION	\$8,325	\$14,615	\$14,000	\$21,225	-\$615	\$6,610	45.2%
DUES & SUBSCRIPTIONS	\$3,513	\$5,415	\$11,000	\$8,490	\$5,585	\$3,075	56.8%
CAR EXPENSE/MILEAGE REIMB	\$82	\$150	\$150	\$150	\$0	\$0	0%
INFO SYS TRAINING	\$3,002	\$3,100	\$3,100	\$3,925	\$0	\$825	26.6%
ACADEMY TRAINING	\$0	\$66,500	\$66,500	\$70,000	\$0	\$3,500	5.3%
<b>Total 45 - Other Cont. Services:</b>	<b>\$509,814</b>	<b>\$630,344</b>	<b>\$602,526</b>	<b>\$742,679</b>	<b>-\$27,818</b>	<b>\$112,335</b>	<b>17.8%</b>
<b>46 - Supplies</b>							
OFFICE SUPPLIES	\$6,998	\$7,200	\$7,200	\$7,200	\$0	\$0	0%
COPIER/FAX SUPPLIES	\$1,389	\$1,000	\$1,000	\$1,000	\$0	\$0	0%
COMPUTER SUPPLIES	\$1,289	\$4,500	\$1,500	\$2,500	-\$3,000	-\$2,000	-44.4%
PRINTED FORMS	\$11,736	\$9,000	\$10,000	\$9,000	\$1,000	\$0	0%
POSTAGE	\$1,176	\$2,500	\$1,300	\$2,000	-\$1,200	-\$500	-20%
MISC OTHER SUPPLIES	\$2,849	\$3,000	\$4,000	\$5,000	\$1,000	\$2,000	66.7%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
HOUSEKEEPING SUPPLIES	\$13,088	\$10,000	\$12,000	\$14,000	\$2,000	\$4,000	40%
SAFETY SUPPLIES	\$9,611	\$9,600	\$7,000	\$16,600	-\$2,600	\$7,000	72.9%
FIREARMS AMMUNITION	\$19,875	\$19,900	\$19,900	\$19,900	\$0	\$0	0%
PRISONER SUPPLIES	\$1,200	\$1,300	\$1,400	\$1,500	\$100	\$200	15.4%
EVIDENCE SUPPLIES	\$6,893	\$7,000	\$7,000	\$7,000	\$0	\$0	0%
ANIMAL CONTROL- MISC	\$3,046	\$3,000	\$2,000	\$3,000	-\$1,000	\$0	0%
MICROFILMING	\$5,164	\$6,800	\$6,800	\$8,200	\$0	\$1,400	20.6%
FIREARM ACCESSORIES	\$1,447	\$1,500	\$1,500	\$1,500	\$0	\$0	0%
K9 UNIT SUPPLIES	\$7,781	\$11,900	\$11,300	\$14,550	-\$600	\$2,650	22.3%
NATURAL GAS	\$3,202	\$4,000	\$3,500	\$4,000	-\$500	\$0	0%
FUEL	\$0	\$4,000	\$0	\$0	-\$4,000	-\$4,000	-100%
TELECOM EQUIPMENT	\$267	\$700	\$700	\$1,100	\$0	\$400	57.1%
OFFICE FURNITURE	\$21,184	\$47,450	\$42,500	\$10,700	-\$4,950	-\$36,750	-77.4%
COMPUTER HARDWARE	\$45,291	\$82,450	\$85,233	\$148,550	\$2,783	\$66,100	80.2%
COMPUTER SOFTWARE	\$0	\$3,650	\$3,650	\$3,500	\$0	-\$150	-4.1%
MACHINERY & EQUIPMENT	\$124,658	\$41,950	\$110,000	\$59,250	\$68,050	\$17,300	41.2%
BUILDING IMPROVEMENT	\$31,525	\$16,500	\$16,500	\$15,500	\$0	-\$1,000	-6.1%
FIREARMS	\$0	\$2,400	\$2,400	\$9,400	\$0	\$7,000	291.7%
K9 UNIT	\$2,450	\$10,000	\$0	\$11,200	-\$10,000	\$1,200	12%
DUI EQUIPMENT	\$166	\$2,200	\$1,200	\$1,200	-\$1,000	-\$1,000	-45.5%
<b>Total 46 - Supplies:</b>	<b>\$322,283</b>	<b>\$313,500</b>	<b>\$359,583</b>	<b>\$377,350</b>	<b>\$46,083</b>	<b>\$63,850</b>	<b>20.4%</b>
<b>48 - Debt Service</b>							
SBITA PRINCIPAL GASB 96	\$116,194	\$0	\$0	\$0	\$0	\$0	0%
<b>Total 48 - Debt Service:</b>	<b>\$116,194</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>54 - Fund Transfers Out</b>							
TRANSFER TO FLEET SERVICES	\$518,800	\$460,960	\$460,960	\$469,800	\$0	\$8,840	1.9%
TRANSFER TO HEALTH INSURANCE	\$1,661,000	\$1,729,100	\$1,729,100	\$1,862,510	\$0	\$133,410	7.7%
<b>Total 54 - Fund Transfers Out:</b>	<b>\$2,179,800</b>	<b>\$2,190,060</b>	<b>\$2,190,060</b>	<b>\$2,332,310</b>	<b>\$0</b>	<b>\$142,250</b>	<b>6.5%</b>
<b>Total Expense Objects:</b>	<b>\$17,941,754</b>	<b>\$19,883,874</b>	<b>\$18,557,961</b>	<b>\$21,288,015</b>	<b>-\$1,325,913</b>	<b>\$1,404,141</b>	<b>7.1%</b>



# Police Communications - 11040200 & 11040300

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. In July of 2025 the county-wide consolidated dispatch organization LAKECOMM is expected to open. LAKECOMM is the culmination of over 10 years of review, planning, collaboration, and investment through Regional 9-1-1 Consolidation efforts in Lake County. LAKECOMM operates under an Intergovernmental Agreement that currently includes 30 cities, villages, fire protection districts, Lake County, and other units of local government that provide public safety services within Lake County, Illinois. The Village's communications center will essentially close at that time and the current NLCC-ETSB will be closed as 911 surcharge funding will then go to LAKECOMM by state statute. Those items previously paid for with 911 surcharge funds that will not be transitioned to LAKECOMM, will be paid out of the 11040300 account series. Expenses for both divisions are combined in the analysis below.

Police Department - 11040***	FY 23/24			FY 24/25			FY 25/26			
	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
Communications - 11040200	24.25	0.00	24.25	24.25	0.00	24.25	24.25	0.00	24.25	0.00
Full-Time FTE's	23.00	0.00	23.00	23.00	0.00	23.00	23.00	0.00	23.00	0.00
Communications Manager	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Communications Shift Supervisor	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	0.00
Communications Operator	20.00	0.00	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

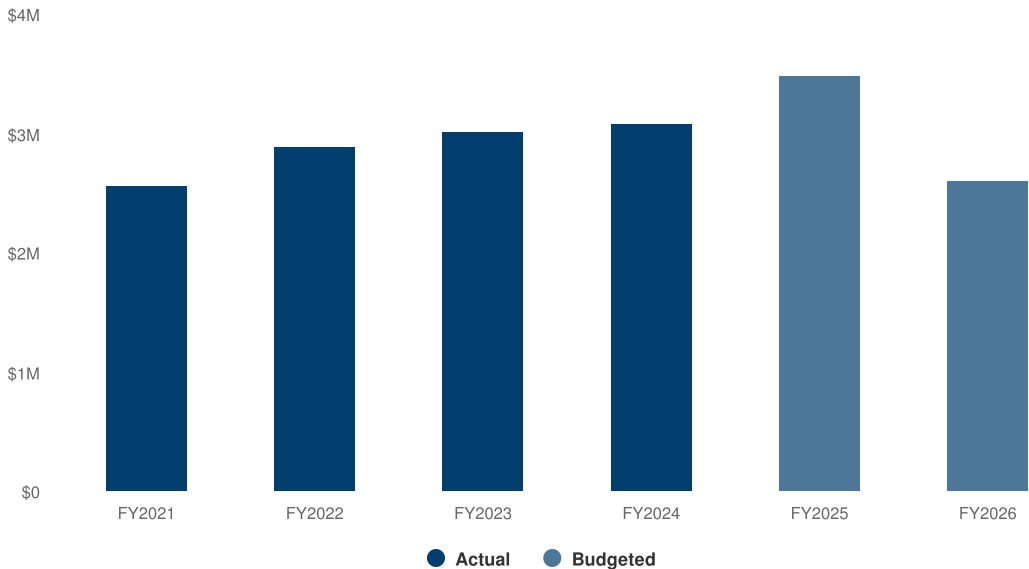
## Expenditures Summary

\$2,599,879

-\$890,584

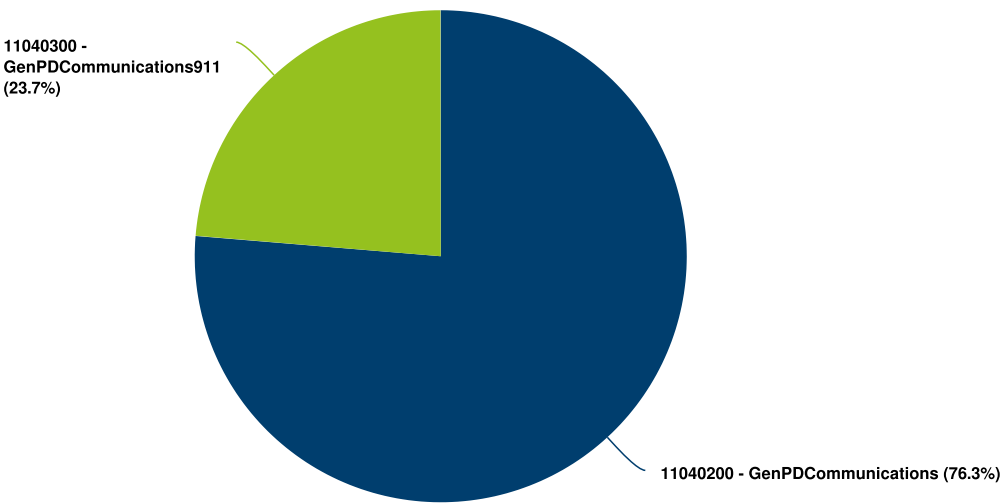
(-25.51% vs. prior year)

Police Communications Proposed and Historical Budget vs. Actual



# Expenditures by Function

## Budgeted Expenditures by Function

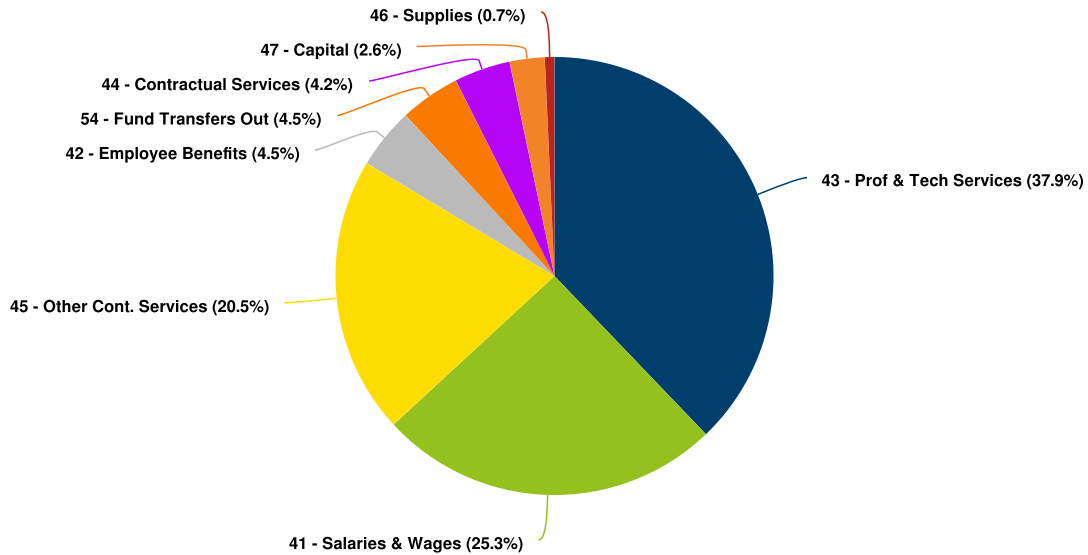


Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2026 Budget (\$ Change)
Expenditures					
11040200 - GenPDCommunications	\$3,081,677.38	\$3,490,463.00	\$3,429,102.38	\$1,984,219.00	-\$1,506,244.00
11040300 - GenPDCommunications911	\$0.00	\$0.00	\$0.00	\$615,660.00	\$615,660.00
Total Expenditures:	\$3,081,677.38	\$3,490,463.00	\$3,429,102.38	\$2,599,879.00	-\$890,584.00



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

Communications expenditures are projected to finish at \$3.4M compared to a budget of \$3.5M. Notable variances include:

- 41 - Salaries & Wages is projected to finish \$15K under budget due to vacant positions.
- 42 - Employee Benefits is projected to finish \$26K under budget due to vacant positions and less tuition reimbursement than expected.
- 45 - Other Contracted Services are projected to finish \$11K under budget due to less training & schools expense than anticipated.

### FY 2025/2026 Summary

Expenditures are budgeted at \$2.6M a decrease of \$891K or 25.5% compared to the prior year's budget. The FY 2025/2026 budget assumes communication center employee remain with the Village until the end of Jly when LAKECOMM is expected to be fully operational. Therefore, employee costs are approximately 25% of what it would normally be. Other notable variances include:

- 41 - Salaries & Wages is down \$1.9M or 73.9% due to consolidation of dispatch services to LAKECOMM.
- 42 - Employee Benefits is down \$297K or 71.8% due to consolidation of dispatch services to LAKECOMM.
- 43 - Professional & Technical Services is up \$964K or 4809.1% due to the addition of the LAKECOMM charge for service.
- 54 - Fund Transfers Out is down \$333K or 74.2% due to lower health insurance transfers.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>Expense Objects</b>							
41 - Salaries & Wages							
11040200 - GenPDCommunications							
SALARIES-REGULAR	\$1,667,910	\$1,980,120	\$1,980,120	\$546,425	\$0	-\$1,433,695	-72.4%
SALARIES-PART TIME	\$101,630	\$100,000	\$50,000	\$12,500	-\$50,000	-\$87,500	-87.5%
SALARIES-SICK LV BUYBACK	\$8,919	\$9,000	\$13,953	\$3,500	\$4,953	-\$5,500	-61.1%





Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
TRAINING OFFICER PAY	\$12,087	\$20,000	\$20,000	\$5,000	\$0	-\$15,000	-75%
LONGEVITY	\$5,100	\$5,100	\$9,700	\$2,500	\$4,600	-\$2,600	-51%
OVERTIME	\$405,558	\$400,000	\$425,000	\$87,500	\$25,000	-\$312,500	-78.1%
<b>Total 11040200 - GenPDCommunications:</b>	<b>\$2,201,203</b>	<b>\$2,514,220</b>	<b>\$2,498,773</b>	<b>\$657,425</b>	<b>-\$15,447</b>	<b>-\$1,856,795</b>	<b>-73.9%</b>
<b>Total 41 - Salaries &amp; Wages:</b>	<b>\$2,201,203</b>	<b>\$2,514,220</b>	<b>\$2,498,773</b>	<b>\$657,425</b>	<b>-\$15,447</b>	<b>-\$1,856,795</b>	<b>-73.9%</b>
<b>42 - Employee Benefits</b>							
<b>11040200 - GenPDCommunications</b>							
SOCIAL SECURITY	\$132,247	\$136,000	\$143,600	\$33,979	\$7,600	-\$102,021	-75%
MEDICARE	\$30,929	\$35,000	\$33,600	\$7,947	-\$1,400	-\$27,053	-77.3%
IL MUNIC RETIREMENT FUND	\$169,302	\$185,000	\$166,500	\$43,850	-\$18,500	-\$141,150	-76.3%
TUITION REIMBURSEMENT	\$8,390	\$11,000	\$11,000	\$2,000	\$0	-\$9,000	-81.8%
WORKERS COMP INSURANCE	\$11,337	\$11,337	\$11,337	\$11,337	\$0	\$0	0%
WELLNESS PROGRAM	\$469	\$8,875	\$100	\$0	-\$8,775	-\$8,875	-100%
EMPLOYEE AWARDS	\$800	\$800	\$400	\$0	-\$400	-\$800	-100%
UNIFORM ALLOWANCE	\$6,192	\$12,000	\$9,000	\$14,400	-\$3,000	\$2,400	20%
UNIFORM ISSUE	\$1,669	\$4,000	\$2,500	\$750	-\$1,500	-\$3,250	-81.2%
MEDICAL EXPENSE	\$1,342	\$810	\$1,200	\$200	\$390	-\$610	-75.3%
RHS ER PORTION NON- BARGAINED	\$0	\$9,200	\$9,200	\$2,310	\$0	-\$6,890	-74.9%
<b>Total 11040200 - GenPDCommunications:</b>	<b>\$362,677</b>	<b>\$414,022</b>	<b>\$388,437</b>	<b>\$116,773</b>	<b>-\$25,585</b>	<b>-\$297,249</b>	<b>-71.8%</b>
<b>Total 42 - Employee Benefits:</b>	<b>\$362,677</b>	<b>\$414,022</b>	<b>\$388,437</b>	<b>\$116,773</b>	<b>-\$25,585</b>	<b>-\$297,249</b>	<b>-71.8%</b>
<b>43 - Prof &amp; Tech Services</b>							
<b>11040200 - GenPDCommunications</b>							
LABOR ATTORNEY	\$0	\$10,000	\$1,000	\$10,000	-\$9,000	\$0	0%
CONSULTING SERVICES	\$0	\$2,000	\$2,000	\$0	\$0	-\$2,000	-100%
PERSONNEL TESTING	\$6,378	\$8,050	\$8,050	\$0	\$0	-\$8,050	-100%
LAKECOMM SHARE	\$0	\$0	\$0	\$961,778	\$0	\$961,778	N/A
<b>Total 11040200 - GenPDCommunications:</b>	<b>\$6,378</b>	<b>\$20,050</b>	<b>\$11,050</b>	<b>\$971,778</b>	<b>-\$9,000</b>	<b>\$951,728</b>	<b>4,746.8%</b>
<b>11040300 - GenPDCommunications911</b>							
TRANSLATION SERVICES	\$0	\$0	\$0	\$2,000	\$0	\$2,000	N/A
OTHER PROFESSIONAL SERVICES	\$0	\$0	\$0	\$10,500	\$0	\$10,500	N/A
<b>Total 11040300 - GenPDCommunications911:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,500</b>	<b>\$0</b>	<b>\$12,500</b>	<b>N/A</b>
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$6,378</b>	<b>\$20,050</b>	<b>\$11,050</b>	<b>\$984,278</b>	<b>-\$9,000</b>	<b>\$964,228</b>	<b>4,809.1%</b>



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>44 - Contractual Services</b>							
<b>11040200 - GenPDCommunications</b>							
CLOUD & NETWORK SERVICES	\$4,140	\$11,840	\$11,840	\$28,784	\$0	\$16,944	143.1%
NETWORK SERVICES	\$0	\$0	\$0	\$7,600	\$0	\$7,600	N/A
COMP HARDWARE MAINTENANCE	\$823	\$4,350	\$4,350	\$4,350	\$0	\$0	0%
COMP SOFTWARE MAINTENANCE	\$6,692	\$8,365	\$8,365	\$18,125	\$0	\$9,760	116.7%
TELECOM MAINTENANCE	\$1,433	\$1,800	\$1,800	\$1,725	\$0	-\$75	-4.2%
EQUIPMENT MAINTENANCE	\$0	\$500	\$500	\$500	\$0	\$0	0%
OFFICE MACHINE RENTAL	\$6,587	\$7,680	\$7,680	\$7,680	\$0	\$0	0%
<b>Total 11040200 - GenPDCommunications:</b>	<b>\$19,674</b>	<b>\$34,535</b>	<b>\$34,535</b>	<b>\$68,764</b>	<b>\$0</b>	<b>\$34,229</b>	<b>99.1%</b>
<b>11040300 - GenPDCommunications911</b>							
911 CALL TAKING/WORKSTAT MAINT	\$0	\$0	\$0	\$39,300	\$0	\$39,300	N/A
<b>Total 11040300 - GenPDCommunications911:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$39,300</b>	<b>\$0</b>	<b>\$39,300</b>	<b>N/A</b>
<b>Total 44 - Contractual Services:</b>	<b>\$19,674</b>	<b>\$34,535</b>	<b>\$34,535</b>	<b>\$108,064</b>	<b>\$0</b>	<b>\$73,529</b>	<b>212.9%</b>
<b>45 - Other Cont. Services</b>							
<b>11040200 - GenPDCommunications</b>							
SERVICE CHARGE	\$3,715	\$4,425	\$4,425	\$4,475	\$0	\$50	1.1%
LIABILITY INSURANCE	\$9,805	\$9,805	\$9,805	\$9,805	\$0	\$0	0%
MOBILE PHONES	\$1,499	\$2,460	\$1,700	\$2,460	-\$760	\$0	0%
TRAINING & SCHOOLS	\$8,103	\$19,456	\$10,000	\$17,614	-\$9,456	-\$1,842	-9.5%
MEETING & CONVENTION	\$0	\$3,100	\$2,500	\$3,100	-\$600	\$0	0%
DUES & SUBSCRIPTIONS	\$1,812	\$2,625	\$2,625	\$2,515	\$0	-\$110	-4.2%
CAR EXPENSE/MILEAGE REIMB	\$0	\$500	\$687	\$500	\$187	\$0	0%
INFO SYS TRAINING	\$664	\$1,025	\$1,025	\$800	\$0	-\$225	-22%
<b>Total 11040200 - GenPDCommunications:</b>	<b>\$25,598</b>	<b>\$43,396</b>	<b>\$32,767</b>	<b>\$41,269</b>	<b>-\$10,629</b>	<b>-\$2,127</b>	<b>-4.9%</b>
<b>11040300 - GenPDCommunications911</b>							
EMERGENCY BACKUP (UPS/GENERAT)	\$0	\$0	\$0	\$13,700	\$0	\$13,700	N/A
TELEPHONE SERVICE/9-1-1 TRUNKS	\$0	\$0	\$0	\$5,000	\$0	\$5,000	N/A
MICROWAVE/BROADBAND- NOT ESINET	\$0	\$0	\$0	\$104,000	\$0	\$104,000	N/A
RADIO SYSTEM MAINT	\$0	\$0	\$0	\$192,480	\$0	\$192,480	N/A



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
CAD SYS HARDWARE MAINT	\$0	\$0	\$0	\$20,700	\$0	\$20,700	N/A
CAD SYS SOFTWARE MAINT	\$0	\$0	\$0	\$40,560	\$0	\$40,560	N/A
CAD SYS MDC MAINT	\$0	\$0	\$0	\$10,000	\$0	\$10,000	N/A
GIS/MAPPING MAINT	\$0	\$0	\$0	\$2,850	\$0	\$2,850	N/A
OTHER SOFTWARE MAINTENANCE	\$0	\$0	\$0	\$17,550	\$0	\$17,550	N/A
VOICE/DATA LOG REC MAINT	\$0	\$0	\$0	\$14,000	\$0	\$14,000	N/A
EMD MAINTENANCE	\$0	\$0	\$0	\$54,500	\$0	\$54,500	N/A
OTHER EQUIP MAINTENANCE	\$0	\$0	\$0	\$15,520	\$0	\$15,520	N/A
<b>Total 11040300 - GenPDCommunications911:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$490,860</b>	<b>\$0</b>	<b>\$490,860</b>	<b>N/A</b>
<b>Total 45 - Other Cont. Services:</b>	<b>\$25,598</b>	<b>\$43,396</b>	<b>\$32,767</b>	<b>\$532,129</b>	<b>-\$10,629</b>	<b>\$488,733</b>	<b>1,126.2%</b>
<b>46 - Supplies</b>							
<b>11040200 - GenPDCommunications</b>							
OFFICE SUPPLIES	\$508	\$1,500	\$800	\$1,500	-\$700	\$0	0%
COMPUTER SUPPLIES	\$896	\$3,500	\$3,500	\$3,500	\$0	\$0	0%
OFFICE FURNITURE	\$2,343	\$2,390	\$2,390	\$2,390	\$0	\$0	0%
COMPUTER HARDWARE	\$2,099	\$5,200	\$5,200	\$2,000	\$0	-\$3,200	-61.5%
COMPUTER SOFTWARE	\$0	\$2,150	\$2,150	\$2,000	\$0	-\$150	-7%
BUILDING IMPROVEMENT	\$0	\$1,000	\$1,000	\$1,000	\$0	\$0	0%
<b>Total 11040200 - GenPDCommunications:</b>	<b>\$5,847</b>	<b>\$15,740</b>	<b>\$15,040</b>	<b>\$12,390</b>	<b>-\$700</b>	<b>-\$3,350</b>	<b>-21.3%</b>
<b>11040300 - GenPDCommunications911</b>							
OTHER FACILITY COSTS	\$0	\$0	\$0	\$6,000	\$0	\$6,000	N/A
<b>Total 11040300 - GenPDCommunications911:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$6,000</b>	<b>N/A</b>
<b>Total 46 - Supplies:</b>	<b>\$5,847</b>	<b>\$15,740</b>	<b>\$15,040</b>	<b>\$18,390</b>	<b>-\$700</b>	<b>\$2,650</b>	<b>16.8%</b>
<b>47 - Capital</b>							
<b>11040300 - GenPDCommunications911</b>							
911 CALL TAKING EQUIPMENT	\$0	\$0	\$0	\$3,000	\$0	\$3,000	N/A
RADIO SYS EQUIPMENT	\$0	\$0	\$0	\$5,000	\$0	\$5,000	N/A
CAD SYS HARDWARE	\$0	\$0	\$0	\$5,000	\$0	\$5,000	N/A
CAD SYS MDC	\$0	\$0	\$0	\$54,000	\$0	\$54,000	N/A
<b>Total 11040300 - GenPDCommunications911:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,000</b>	<b>\$0</b>	<b>\$67,000</b>	<b>N/A</b>
<b>Total 47 - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,000</b>	<b>\$0</b>	<b>\$67,000</b>	<b>N/A</b>
<b>54 - Fund Transfers Out</b>							



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
11040200 - GenPDCommunications							
TRANSFER TO HEALTH INSURANCE	\$460,300	\$448,500	\$448,500	\$115,820	\$0	-\$332,680	-74.2%
Total 11040200 - GenPDCommunications:	\$460,300	\$448,500	\$448,500	\$115,820	\$0	-\$332,680	-74.2%
Total 54 - Fund Transfers Out:	\$460,300	\$448,500	\$448,500	\$115,820	\$0	-\$332,680	-74.2%
Total Expense Objects:	\$3,081,677	\$3,490,463	\$3,429,102	\$2,599,879	-\$61,361	-\$890,584	-25.5%



# Fire Department

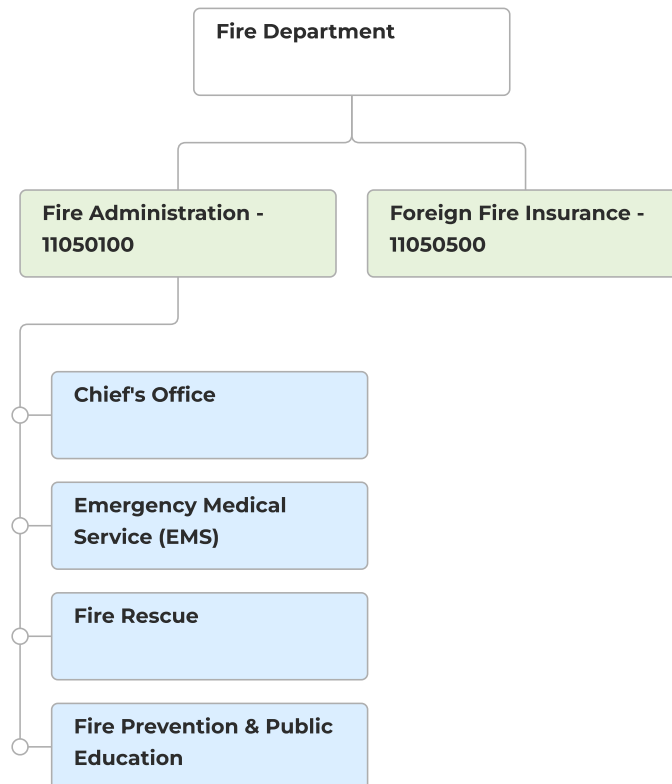


**John Kavanagh**  
Fire Chief

The Gurnee Fire Department (GFD) provides a variety of emergency services to protect the lives and property of its citizens. Operating out of three stations, the Department provides 24-hour fire, rescue and EMS services. The GFD's headquarters station is located at 4580 Old Grand Avenue, with a second station located at 6581 Dada Drive. A third station was completed in October 2021 at 5330 Manchester Drive. The Department serves over 30,000 Gurnee residents, as well as an additional 30,000 residents of the Warren-Waukegan Fire Protection District through a contract. In 2024, the Gurnee Fire Department responded to 8,142 emergency calls. The Department is led by the Fire Chief and includes one Deputy Chief, three Battalion Chiefs, one Division Chef, nine Lieutenants, forty-seven firefighter / paramedics and two fire prevention personnel. The Fire Department oversees two separate cost centers, Fire - Administration (11050100) and Foreign Fire Insurance (11050500).

## Fire - Cost Centers & Functions

Fire Department Cost Center & Functions



# Fire - Organizational Chart

Fire Department - 72.0 FTE's

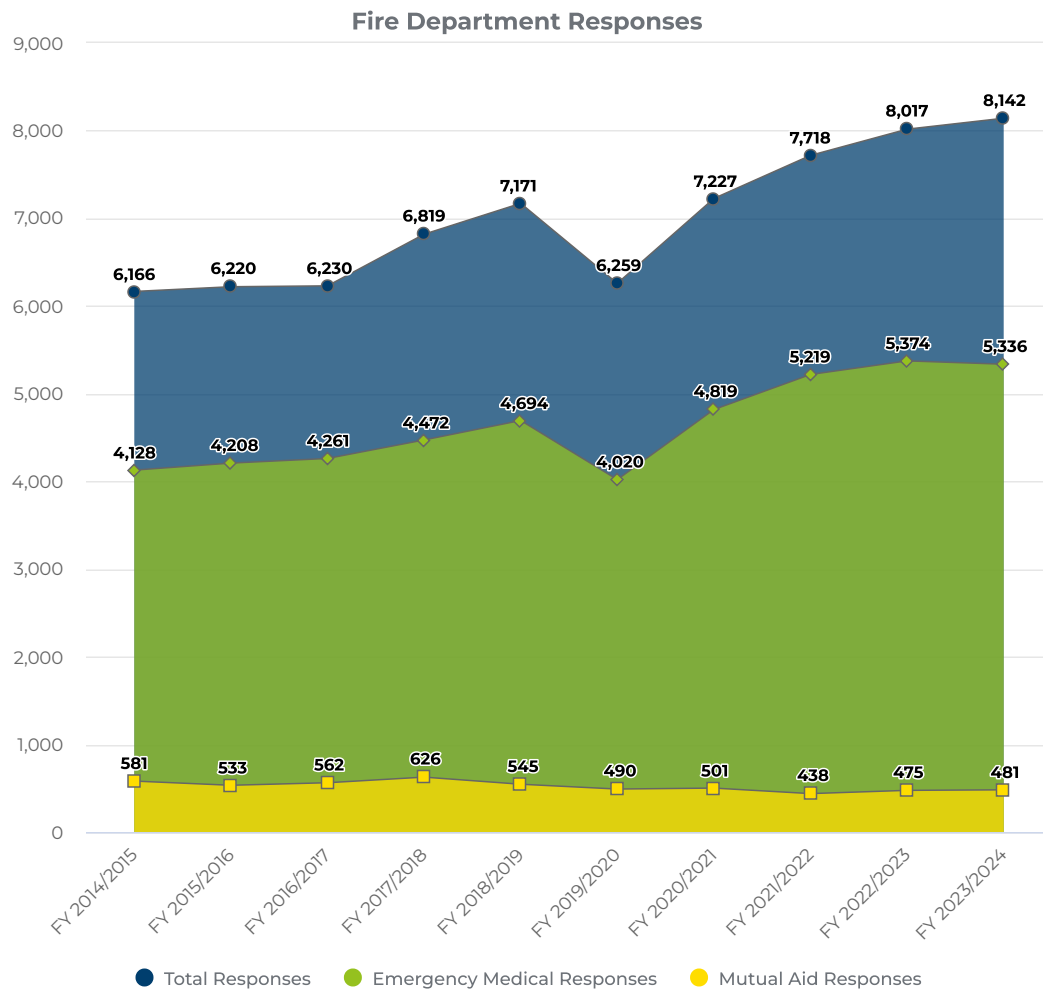


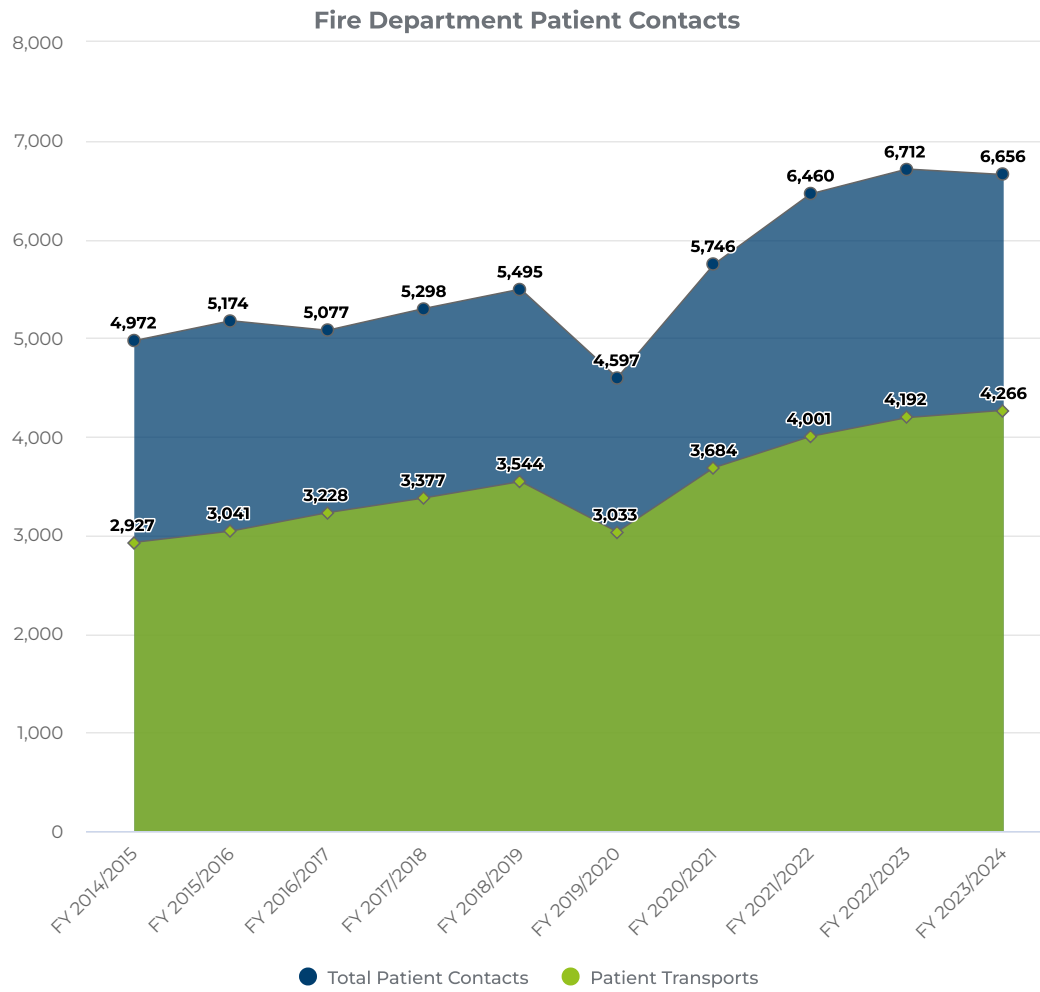
## Fire - Performance Measures

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

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

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



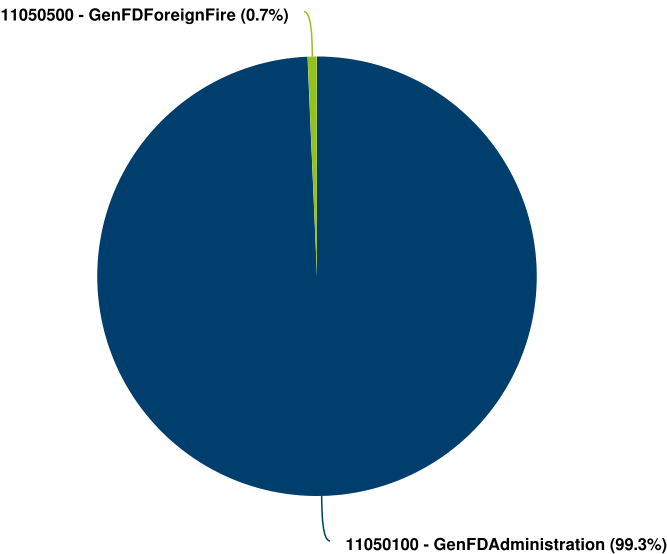




# Fire - Expenditures by Cost Center

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

Budgeted Expenditures by Function Fire - Expenditures by Function



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expenditures							
11050100 - GenFDAdministration	\$13,309,470	\$13,860,338	\$13,742,789	\$14,785,858	-\$117,549	\$925,520	6.7%
11050500 - GenFDForeignFire	\$118,293	\$100,000	\$100,000	\$100,000	\$0	\$0	0%
Total Expenditures:	\$13,427,763	\$13,960,338	\$13,842,789	\$14,885,858	-\$117,549	\$925,520	6.6%



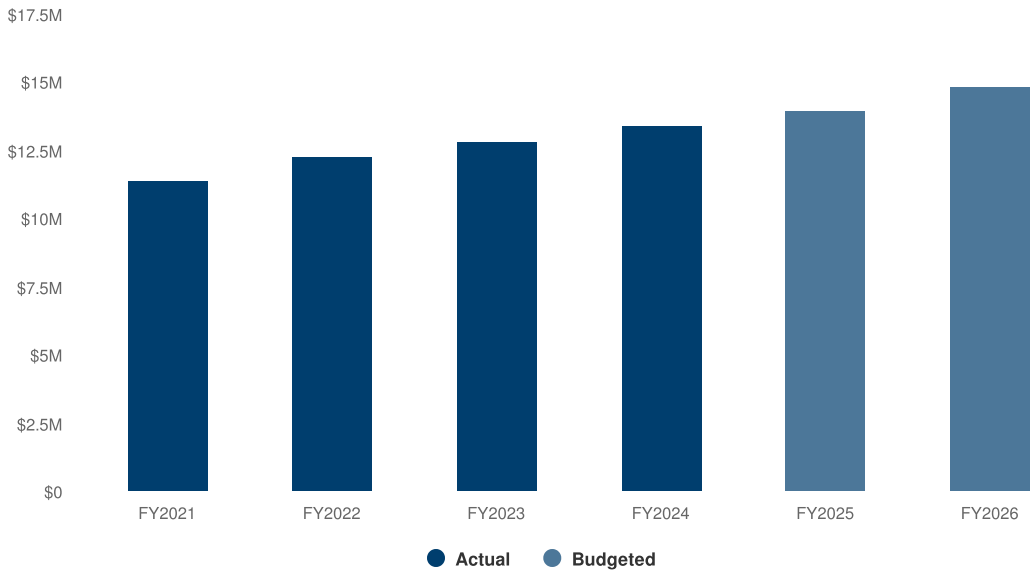
Fire - Expenditures Summary

\$14,885,858

\$925,520

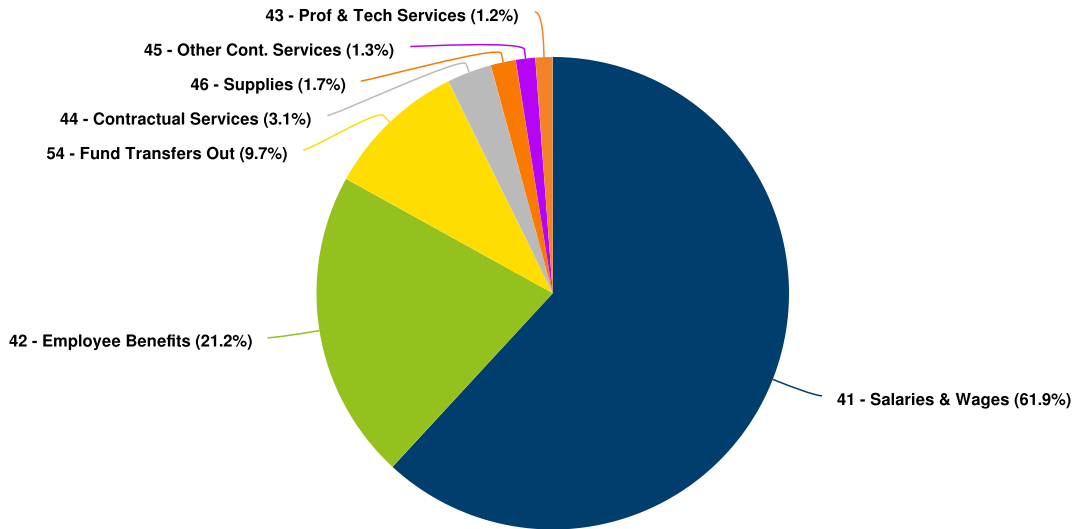
(6.63% vs. prior year)

Fire Department Proposed and Historical Budget vs. Actual



# Fire - Expenditures by Expense Type

## Budgeted Expenditures by Expense Type Fire - Expenditures by Expense Type



### FY 2024/2025 Review

Fire Department expenditures are projected to finish at \$13.84M compared to a budget of \$13.96M. Notable variances include:

- 41 - Salaries & Wages are projected to finish \$116K under budget due to staff turnover.
- 43 - Professional & Technical Services is projected to finish \$64k over budget due to greater than anticipated collection fees for ambulance services. This is offset by greater revenues.
- 45 - Other Contracted Services is projected to finish \$33K under budget due to the timing of staff onboarding and related training.

### FY 2025/2026 Summary

Expenditures are budgeted at \$14.9M an increase of \$926K or 6.6%. Notable variances include:

- 41 - Salaries & Wages is up \$602K or 7.0% due to additional overtime and the addition of six Firefighter/Paramedics to fully staff a 5th ambulance. It is anticipated the hiring will happen later in the fiscal year.
- 43 - Professional & Technical Services is up \$82K or 88.2% due to greater ambulance collection fees in line with recent trends.
- 44 - Contractual Services is up \$36K or 8.5% due to increased cloud-based software subscriptions.
- 46 - Supplies is up \$30K or 13.3% due to the purchase of new turnout gear.
- 54 - Fund Transfers Out is up \$101K or 7.5% due to greater health insurance and fleet maintenance transfer.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>Expense Objects</b>							
<b>41 - Salaries &amp; Wages</b>							
SALARIES-REGULAR	\$6,837,632	\$7,301,050	\$6,851,200	\$7,889,700	-\$449,850	\$588,650	8.1%
SALARIES-SICK LV BUYBACK	\$69,009	\$70,000	\$73,391	\$74,000	\$3,391	\$4,000	5.7%
OFFICER IN CHARGE	\$35,973	\$20,000	\$32,777	\$30,000	\$12,777	\$10,000	50%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
LONGEVITY	\$30,000	\$28,500	\$26,300	\$27,700	-\$2,200	-\$800	-2.8%
NOV HOLIDAY PAY	\$277,581	\$290,000	\$275,161	\$290,000	-\$14,839	\$0	0%
OVERTIME	\$1,044,783	\$900,000	\$1,235,140	\$900,000	\$335,140	\$0	0%
<b>Total 41 - Salaries &amp; Wages:</b>	<b>\$8,294,979</b>	<b>\$8,609,550</b>	<b>\$8,493,969</b>	<b>\$9,211,400</b>	<b>-\$115,581</b>	<b>\$601,850</b>	<b>7%</b>
<b>42 - Employee Benefits</b>							
SOCIAL SECURITY	\$12,026	\$13,000	\$12,300	\$12,835	-\$700	-\$165	-1.3%
MEDICARE	\$115,295	\$125,000	\$118,800	\$116,655	-\$6,200	-\$8,345	-6.7%
IL MUNIC RETIREMENT FUND	\$15,402	\$20,000	\$14,600	\$16,560	-\$5,400	-\$3,440	-17.2%
FIRE PENSION CONTRIBUTION	\$2,267,788	\$2,313,144	\$2,313,144	\$2,382,540	\$0	\$69,396	3%
TUITION REIMBURSEMENT	\$19,485	\$22,000	\$22,500	\$26,000	\$500	\$4,000	18.2%
WORKERS COMP INSURANCE	\$476,397	\$476,398	\$475,842	\$476,398	-\$556	\$0	0%
EMPLOYEE AWARDS/RECOG	\$1,754	\$1,900	\$1,875	\$2,200	-\$25	\$300	15.8%
UNIFORM ALLOWANCE	\$37,430	\$46,300	\$45,900	\$48,000	-\$400	\$1,700	3.7%
UNIFORM ISSUE	\$6,663	\$16,000	\$15,581	\$20,000	-\$419	\$4,000	25%
SAFETY PROGRAM	\$188	\$250	\$220	\$250	-\$30	\$0	0%
CLOTHING REPLACEMENT	\$8,775	\$8,200	\$8,190	\$9,200	-\$10	\$1,000	12.2%
MEDICAL EXPENSE	\$7,784	\$10,000	\$7,691	\$10,000	-\$2,309	\$0	0%
RHS ER PORTION IAFF	\$17,964	\$18,000	\$26,168	\$18,000	\$8,168	\$0	0%
RHS ER PORTION NON-BARGAINED	\$0	\$14,400	\$15,934	\$14,400	\$1,534	\$0	0%
<b>Total 42 - Employee Benefits:</b>	<b>\$2,986,951</b>	<b>\$3,084,592</b>	<b>\$3,078,745</b>	<b>\$3,153,038</b>	<b>-\$5,847</b>	<b>\$68,446</b>	<b>2.2%</b>
<b>43 - Prof &amp; Tech Services</b>							
GENERAL LEGAL SERVICE	\$662	\$1,500	\$297	\$1,500	-\$1,203	\$0	0%
LABOR ATTORNEY	\$4,301	\$4,000	\$0	\$4,000	-\$4,000	\$0	0%
CONSULTING SERVICES	\$0	\$4,500	\$2,200	\$4,500	-\$2,300	\$0	0%
AMBULANCE COLLECTION FEE NON	\$18,679	\$22,000	\$33,606	\$35,000	\$11,606	\$13,000	59.1%
AMBULANCE COLLECTION FEE RES	\$32,784	\$36,000	\$61,174	\$65,000	\$25,174	\$29,000	80.6%
PERSONNEL TESTING	\$47,119	\$25,000	\$33,250	\$35,000	\$8,250	\$10,000	40%
GEMT COLLECTION FEES	\$0	\$0	\$26,250	\$30,000	\$26,250	\$30,000	N/A
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$103,544</b>	<b>\$93,000</b>	<b>\$156,777</b>	<b>\$175,000</b>	<b>\$63,777</b>	<b>\$82,000</b>	<b>88.2%</b>
<b>44 - Contractual Services</b>							



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
NSSD SEWAGE FEE	\$1,639	\$1,700	\$1,525	\$1,700	-\$175	\$0	0%
CLOUD & NETWORK SERVICES	\$93,680	\$114,808	\$114,808	\$118,987	\$0	\$4,179	3.6%
NETWORK SERVICES	\$0	\$0	\$0	\$29,000	\$0	\$29,000	N/A
OFFICE EQUIP MAINTENANCE	\$244	\$800	\$450	\$800	-\$350	\$0	0%
COMP HARDWARE MAINTENANCE	\$8,811	\$14,025	\$14,025	\$15,550	\$0	\$1,525	10.9%
COMP SOFTWARE MAINTENANCE	\$13,796	\$15,405	\$15,405	\$12,835	\$0	-\$2,570	-16.7%
TELECOM MAINTENANCE	\$3,719	\$4,725	\$4,725	\$4,650	\$0	-\$75	-1.6%
EQUIPMENT MAINTENANCE	\$24,445	\$40,300	\$38,500	\$41,800	-\$1,800	\$1,500	3.7%
BUILDING MAINTENANCE	\$14,944	\$22,500	\$18,500	\$22,500	-\$4,000	\$0	0%
OPTICOM MAINTENANCE	\$838	\$3,400	\$2,800	\$3,400	-\$600	\$0	0%
AUTO & TRUCK MAINTENANCE	\$67,119	\$72,500	\$68,500	\$74,500	-\$4,000	\$2,000	2.8%
RADIO MAINTENANCE	\$3,753	\$8,250	\$2,500	\$8,250	-\$5,750	\$0	0%
LANDSCAPE MAINTENANCE	\$7,400	\$9,000	\$8,900	\$9,000	-\$100	\$0	0%
EMERGENCY SIREN MAINT	\$8,606	\$12,000	\$2,000	\$12,000	-\$10,000	\$0	0%
OFFICE MACHINE RENTAL	\$212	\$200	\$200	\$200	\$0	\$0	0%
EQUIPMENT MAINTENANCE	\$118,293	\$100,000	\$100,000	\$100,000	\$0	\$0	0%
<b>Total 44 - Contractual Services:</b>	<b>\$367,498</b>	<b>\$419,613</b>	<b>\$392,838</b>	<b>\$455,172</b>	<b>-\$26,775</b>	<b>\$35,559</b>	<b>8.5%</b>
<b>45 - Other Cont. Services</b>							
MISC SERVICES	\$0	\$3,500	\$1,500	\$3,500	-\$2,000	\$0	0%
SERVICE CHARGE	\$11,152	\$15,700	\$15,700	\$17,200	\$0	\$1,500	9.6%
LIABILITY INSURANCE	\$21,813	\$21,814	\$21,789	\$21,814	-\$25	\$0	0%
AUTO INSURANCE	\$24,113	\$24,114	\$24,086	\$24,114	-\$28	\$0	0%
PROPERTY INSURANCE	\$8,099	\$8,100	\$8,091	\$8,100	-\$9	\$0	0%
INSURANCE DEDUCTIBLE	\$15,357	\$5,000	\$0	\$5,000	-\$5,000	\$0	0%
DAMAGE TO VILLAGE PROPERTY	\$9,958	\$0	\$0	\$0	\$0	\$0	0%
PAGER RENTAL	\$1,452	\$1,700	\$1,452	\$1,700	-\$248	\$0	0%
TELEPHONE SERVICE	\$7,726	\$12,000	\$10,534	\$12,000	-\$1,466	\$0	0%
MOBILE PHONE	\$5,005	\$6,500	\$5,966	\$6,500	-\$534	\$0	0%
MOBILE DATA SERVICE	\$5,979	\$7,500	\$7,203	\$7,500	-\$297	\$0	0%
TRAINING & SCHOOLS	\$53,419	\$39,000	\$37,373	\$44,000	-\$1,627	\$5,000	12.8%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
MEETING & CONVENTION	\$1,068	\$5,000	\$3,200	\$5,000	-\$1,800	\$0	0%
DUES & SUBSCRIPTIONS	\$11,025	\$13,050	\$13,000	\$13,100	-\$50	\$50	0.4%
CAR EXPENSE/MILEAGE REIMB	\$562	\$0	\$0	\$0	\$0	\$0	0%
INFO SYS TRAINING	\$1,584	\$1,925	\$1,925	\$2,200	\$0	\$275	14.3%
ACADEMY TRAINING	\$0	\$25,000	\$5,485	\$25,000	-\$19,515	\$0	0%
<b>Total 45 - Other Cont. Services:</b>	<b>\$178,311</b>	<b>\$189,903</b>	<b>\$157,303</b>	<b>\$196,728</b>	<b>-\$32,600</b>	<b>\$6,825</b>	<b>3.6%</b>
<b>46 - Supplies</b>							
OFFICE SUPPLIES	\$929	\$3,000	\$2,458	\$3,000	-\$542	\$0	0%
COPIER/FAX SUPPLIES	\$0	\$250	\$125	\$250	-\$125	\$0	0%
COMPUTER SUPPLIES	\$331	\$0	\$600	\$1,250	\$600	\$1,250	N/A
PRINTED FORMS	\$0	\$200	\$500	\$1,200	\$300	\$1,000	500%
POSTAGE	\$329	\$600	\$286	\$600	-\$314	\$0	0%
CHEMICALS	\$3,168	\$3,250	\$3,250	\$3,250	\$0	\$0	0%
REFERENCE MATERIAL	\$2,001	\$5,200	\$5,000	\$6,200	-\$200	\$1,000	19.2%
SMALL TOOLS	\$2,448	\$4,100	\$3,850	\$4,100	-\$250	\$0	0%
HOUSEKEEPING SUPPLIES	\$9,758	\$10,500	\$10,399	\$11,000	-\$101	\$500	4.8%
SAFETY SUPPLIES	\$2,176	\$2,250	\$2,000	\$3,450	-\$250	\$1,200	53.3%
MEDICAL SUPPLIES	\$32,976	\$35,000	\$34,756	\$36,500	-\$244	\$1,500	4.3%
COMMUNICATION SUPPLIES	\$181	\$300	\$271	\$300	-\$29	\$0	0%
MAINTENANCE SUPPLIES	\$6,841	\$10,350	\$8,850	\$11,600	-\$1,500	\$1,250	12.1%
AUTO & TRUCK MAINT SUPPLY	\$36,757	\$42,000	\$41,900	\$44,000	-\$100	\$2,000	4.8%
PUBLIC ED SUPPLIES	\$421	\$4,500	\$4,400	\$4,500	-\$100	\$0	0%
KITCHEN SUPPLIES	\$0	\$500	\$500	\$500	\$0	\$0	0%
NATURAL GAS	\$1,284	\$2,500	\$2,452	\$2,500	-\$48	\$0	0%
MISC OTHER CAPITAL ITEMS	\$12,283	\$12,600	\$12,454	\$12,600	-\$146	\$0	0%
TELECOM EQUIPMENT	\$50	\$0	\$0	\$4,000	\$0	\$4,000	N/A
COMPUTER HARDWARE	\$19,840	\$18,100	\$18,100	\$18,550	\$0	\$450	2.5%
COMPUTER SOFTWARE	\$0	\$1,600	\$1,600	\$1,600	\$0	\$0	0%
MACHINERY & EQUIPMENT	\$10,208	\$23,000	\$19,450	\$23,000	-\$3,550	\$0	0%
RADIO EQUIPMENT	\$5,023	\$8,100	\$7,300	\$8,100	-\$800	\$0	0%
BUILDING IMPROVEMENT	\$9,303	\$14,200	\$13,700	\$14,200	-\$500	\$0	0%
FIRE HOSE	\$4,382	\$5,000	\$4,798	\$6,000	-\$202	\$1,000	20%
FIRE FIGHTING GEAR	\$20,790	\$20,000	\$27,578	\$35,000	\$7,578	\$15,000	75%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>Total 46 - Supplies:</b>	<b>\$181,480</b>	<b>\$227,100</b>	<b>\$226,577</b>	<b>\$257,250</b>	<b>-\$523</b>	<b>\$30,150</b>	<b>13.3%</b>
<b>54 - Fund Transfers Out</b>							
TRANSFER TO FLEET SERVICES	\$74,200	\$79,080	\$79,080	\$100,040	\$0	\$20,960	26.5%
TRANSFER TO HEALTH INSURANCE	\$1,240,800	\$1,257,500	\$1,257,500	\$1,337,230	\$0	\$79,730	6.3%
<b>Total 54 - Fund Transfers Out:</b>	<b>\$1,315,000</b>	<b>\$1,336,580</b>	<b>\$1,336,580</b>	<b>\$1,437,270</b>	<b>\$0</b>	<b>\$100,690</b>	<b>7.5%</b>
<b>Total Expense Objects:</b>	<b>\$13,427,763</b>	<b>\$13,960,338</b>	<b>\$13,842,789</b>	<b>\$14,885,858</b>	<b>-\$117,549</b>	<b>\$925,520</b>	<b>6.6%</b>



## Fire Administration - 11050100

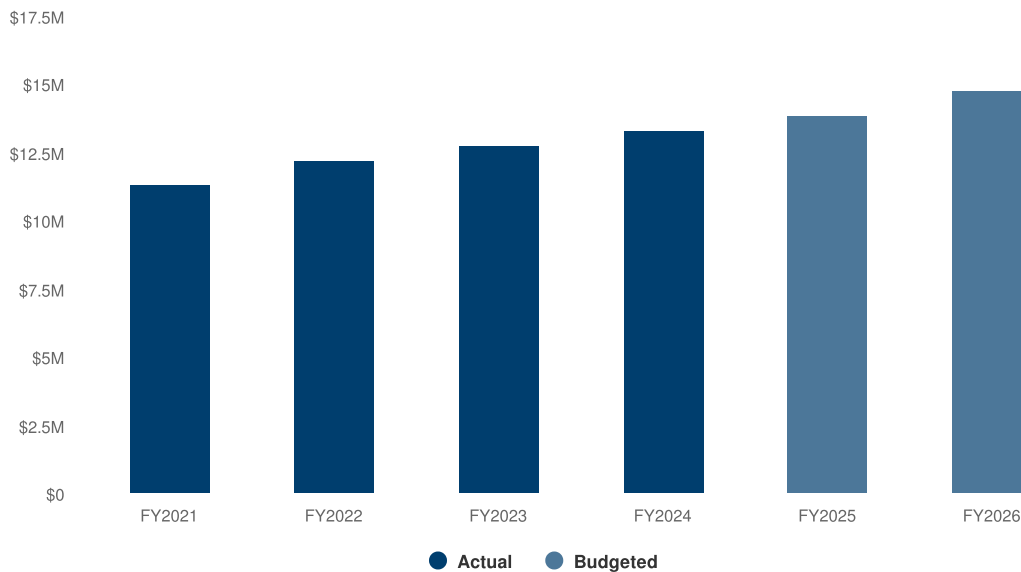
The Administration division of the Fire Department includes the Chief's Office, Emergency Medical Service, Fire Rescue, Fire prevention and public information functions.

Fire Department - 11050***	FY 23/24			FY 24/25			FY 25/26			
	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted Change
Fire Department - 11050100	62.00	0.00	62.00	62.00	4.00	66.00	69.00	3.00	72.00	▲ 7.00
Full-Time FTE's	62.00	0.00	62.00	62.00	4.00	66.00	69.00	3.00	72.00	▲ 7.00
Fire Chief	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Management Analyst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deputy Fire Chief	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Battalion Chief	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	0.00
Lieutenant	10.00	0.00	10.00	10.00	0.00	10.00	9.00	0.00	9.00	▼ -1.00
Training Division Chief	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	▲ 1.00
Firefighter/Paramedic	45.00	0.00	45.00	45.00	4.00	49.00	51.00	3.00	54.00	▲ 6.00
Fire Inspector	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	0.00
Public Safety Mechanic	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	▲ 1.00

## Expenditures Summary

**\$14,785,858** **\$925,520**  
(6.68% vs. prior year)

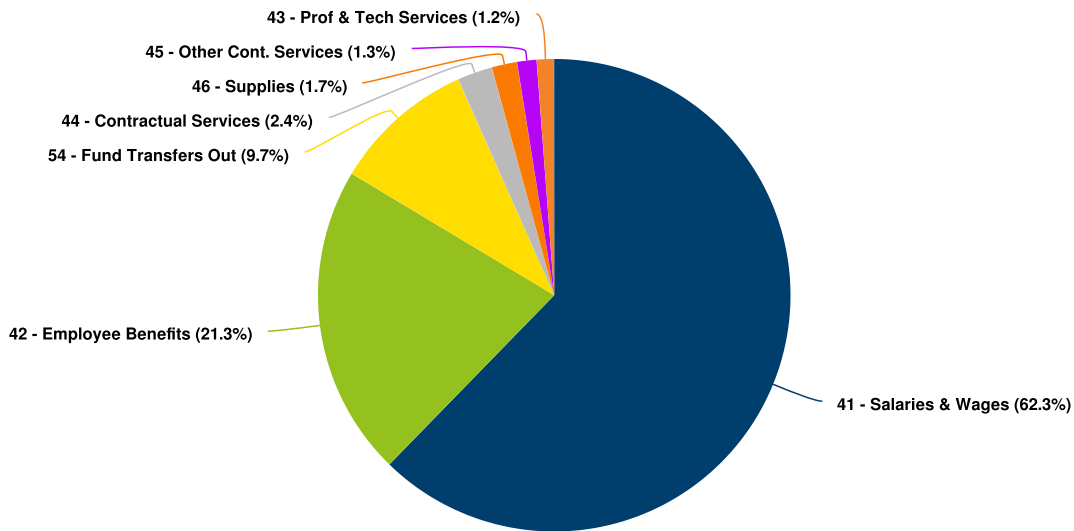
### Fire Administration Proposed and Historical Budget vs. Actual





# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

Fire Department expenditures are projected to finish at \$13.74M compared to a budget of \$13.86M. Notable variances include:

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- 45 - Other Contracted Services is projected to finish \$33K under budget due to the timing of staff onboarding and related training.

### FY 2025/2026 Summary

Expenditures are budgeted at \$14.8M an increase of \$926K or 6.7%. Notable variances include:

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- 46 - Supplies is up \$30K or 13.3% due to the purchase of new turnout gear.
- 54 - Fund Transfers Out is up \$101K or 7.5% due to greater health insurance and fleet maintenance transfer.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>Expense Objects</b>							
<b>41 - Salaries &amp; Wages</b>							
SALARIES-REGULAR	\$6,837,632	\$7,301,050	\$6,851,200	\$7,889,700	-\$449,850	\$588,650	8.1%
SALARIES-SICK LV BUYBACK	\$69,009	\$70,000	\$73,391	\$74,000	\$3,391	\$4,000	5.7%
OFFICER IN CHARGE	\$35,973	\$20,000	\$32,777	\$30,000	\$12,777	\$10,000	50%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
LONGEVITY	\$30,000	\$28,500	\$26,300	\$27,700	-\$2,200	-\$800	-2.8%
NOV HOLIDAY PAY	\$277,581	\$290,000	\$275,161	\$290,000	-\$14,839	\$0	0%
OVERTIME	\$1,044,783	\$900,000	\$1,235,140	\$900,000	\$335,140	\$0	0%
<b>Total 41 - Salaries &amp; Wages:</b>	<b>\$8,294,979</b>	<b>\$8,609,550</b>	<b>\$8,493,969</b>	<b>\$9,211,400</b>	<b>-\$115,581</b>	<b>\$601,850</b>	<b>7%</b>
<b>42 - Employee Benefits</b>							
SOCIAL SECURITY	\$12,026	\$13,000	\$12,300	\$12,835	-\$700	-\$165	-1.3%
MEDICARE	\$115,295	\$125,000	\$118,800	\$116,655	-\$6,200	-\$8,345	-6.7%
IL MUNIC RETIREMENT FUND	\$15,402	\$20,000	\$14,600	\$16,560	-\$5,400	-\$3,440	-17.2%
FIRE PENSION CONTRIBUTION	\$2,267,788	\$2,313,144	\$2,313,144	\$2,382,540	\$0	\$69,396	3%
TUITION REIMBURSEMENT	\$19,485	\$22,000	\$22,500	\$26,000	\$500	\$4,000	18.2%
WORKERS COMP INSURANCE	\$476,397	\$476,398	\$475,842	\$476,398	-\$556	\$0	0%
EMPLOYEE AWARDS/RECOG	\$1,754	\$1,900	\$1,875	\$2,200	-\$25	\$300	15.8%
UNIFORM ALLOWANCE	\$37,430	\$46,300	\$45,900	\$48,000	-\$400	\$1,700	3.7%
UNIFORM ISSUE	\$6,663	\$16,000	\$15,581	\$20,000	-\$419	\$4,000	25%
SAFETY PROGRAM	\$188	\$250	\$220	\$250	-\$30	\$0	0%
CLOTHING REPLACEMENT	\$8,775	\$8,200	\$8,190	\$9,200	-\$10	\$1,000	12.2%
MEDICAL EXPENSE	\$7,784	\$10,000	\$7,691	\$10,000	-\$2,309	\$0	0%
RHS ER PORTION IAFF	\$17,964	\$18,000	\$26,168	\$18,000	\$8,168	\$0	0%
RHS ER PORTION NON-BARGAINED	\$0	\$14,400	\$15,934	\$14,400	\$1,534	\$0	0%
<b>Total 42 - Employee Benefits:</b>	<b>\$2,986,951</b>	<b>\$3,084,592</b>	<b>\$3,078,745</b>	<b>\$3,153,038</b>	<b>-\$5,847</b>	<b>\$68,446</b>	<b>2.2%</b>
<b>43 - Prof &amp; Tech Services</b>							
GENERAL LEGAL SERVICE	\$662	\$1,500	\$297	\$1,500	-\$1,203	\$0	0%
LABOR ATTORNEY	\$4,301	\$4,000	\$0	\$4,000	-\$4,000	\$0	0%
CONSULTING SERVICES	\$0	\$4,500	\$2,200	\$4,500	-\$2,300	\$0	0%
AMBULANCE COLLECTION FEE NON	\$18,679	\$22,000	\$33,606	\$35,000	\$11,606	\$13,000	59.1%
AMBULANCE COLLECTION FEE RES	\$32,784	\$36,000	\$61,174	\$65,000	\$25,174	\$29,000	80.6%
PERSONNEL TESTING	\$47,119	\$25,000	\$33,250	\$35,000	\$8,250	\$10,000	40%
GEMT COLLECTION FEES	\$0	\$0	\$26,250	\$30,000	\$26,250	\$30,000	N/A
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$103,544</b>	<b>\$93,000</b>	<b>\$156,777</b>	<b>\$175,000</b>	<b>\$63,777</b>	<b>\$82,000</b>	<b>88.2%</b>
<b>44 - Contractual Services</b>							



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
NSSD SEWAGE FEE	\$1,639	\$1,700	\$1,525	\$1,700	-\$175	\$0	0%
CLOUD & NETWORK SERVICES	\$93,680	\$114,808	\$114,808	\$118,987	\$0	\$4,179	3.6%
NETWORK SERVICES	\$0	\$0	\$0	\$29,000	\$0	\$29,000	N/A
OFFICE EQUIP MAINTENANCE	\$244	\$800	\$450	\$800	-\$350	\$0	0%
COMP HARDWARE MAINTENANCE	\$8,811	\$14,025	\$14,025	\$15,550	\$0	\$1,525	10.9%
COMP SOFTWARE MAINTENANCE	\$13,796	\$15,405	\$15,405	\$12,835	\$0	-\$2,570	-16.7%
TELECOM MAINTENANCE	\$3,719	\$4,725	\$4,725	\$4,650	\$0	-\$75	-1.6%
EQUIPMENT MAINTENANCE	\$24,445	\$40,300	\$38,500	\$41,800	-\$1,800	\$1,500	3.7%
BUILDING MAINTENANCE	\$14,944	\$22,500	\$18,500	\$22,500	-\$4,000	\$0	0%
OPTICOM MAINTENANCE	\$838	\$3,400	\$2,800	\$3,400	-\$600	\$0	0%
AUTO & TRUCK MAINTENANCE	\$67,119	\$72,500	\$68,500	\$74,500	-\$4,000	\$2,000	2.8%
RADIO MAINTENANCE	\$3,753	\$8,250	\$2,500	\$8,250	-\$5,750	\$0	0%
LANDSCAPE MAINTENANCE	\$7,400	\$9,000	\$8,900	\$9,000	-\$100	\$0	0%
EMERGENCY SIREN MAINT	\$8,606	\$12,000	\$2,000	\$12,000	-\$10,000	\$0	0%
OFFICE MACHINE RENTAL	\$212	\$200	\$200	\$200	\$0	\$0	0%
<b>Total 44 - Contractual Services:</b>	<b>\$249,205</b>	<b>\$319,613</b>	<b>\$292,838</b>	<b>\$355,172</b>	<b>-\$26,775</b>	<b>\$35,559</b>	<b>11.1%</b>
<b>45 - Other Cont. Services</b>							
MISC SERVICES	\$0	\$3,500	\$1,500	\$3,500	-\$2,000	\$0	0%
SERVICE CHARGE	\$11,152	\$15,700	\$15,700	\$17,200	\$0	\$1,500	9.6%
LIABILITY INSURANCE	\$21,813	\$21,814	\$21,789	\$21,814	-\$25	\$0	0%
AUTO INSURANCE	\$24,113	\$24,114	\$24,086	\$24,114	-\$28	\$0	0%
PROPERTY INSURANCE	\$8,099	\$8,100	\$8,091	\$8,100	-\$9	\$0	0%
INSURANCE DEDUCTIBLE	\$15,357	\$5,000	\$0	\$5,000	-\$5,000	\$0	0%
DAMAGE TO VILLAGE PROPERTY	\$9,958	\$0	\$0	\$0	\$0	\$0	0%
PAGER RENTAL	\$1,452	\$1,700	\$1,452	\$1,700	-\$248	\$0	0%
TELEPHONE SERVICE	\$7,726	\$12,000	\$10,534	\$12,000	-\$1,466	\$0	0%
MOBILE PHONE	\$5,005	\$6,500	\$5,966	\$6,500	-\$534	\$0	0%
MOBILE DATA SERVICE	\$5,979	\$7,500	\$7,203	\$7,500	-\$297	\$0	0%
TRAINING & SCHOOLS	\$53,419	\$39,000	\$37,373	\$44,000	-\$1,627	\$5,000	12.8%
MEETING & CONVENTION	\$1,068	\$5,000	\$3,200	\$5,000	-\$1,800	\$0	0%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
DUES & SUBSCRIPTIONS	\$11,025	\$13,050	\$13,000	\$13,100	-\$50	\$50	0.4%
CAR EXPENSE/MILEAGE REIMB	\$562	\$0	\$0	\$0	\$0	\$0	0%
INFO SYS TRAINING	\$1,584	\$1,925	\$1,925	\$2,200	\$0	\$275	14.3%
ACADEMY TRAINING	\$0	\$25,000	\$5,485	\$25,000	-\$19,515	\$0	0%
<b>Total 45 - Other Cont. Services:</b>	<b>\$178,311</b>	<b>\$189,903</b>	<b>\$157,303</b>	<b>\$196,728</b>	<b>-\$32,600</b>	<b>\$6,825</b>	<b>3.6%</b>
<b>46 - Supplies</b>							
OFFICE SUPPLIES	\$929	\$3,000	\$2,458	\$3,000	-\$542	\$0	0%
COPIER/FAX SUPPLIES	\$0	\$250	\$125	\$250	-\$125	\$0	0%
COMPUTER SUPPLIES	\$331	\$0	\$600	\$1,250	\$600	\$1,250	N/A
PRINTED FORMS	\$0	\$200	\$500	\$1,200	\$300	\$1,000	500%
POSTAGE	\$329	\$600	\$286	\$600	-\$314	\$0	0%
CHEMICALS	\$3,168	\$3,250	\$3,250	\$3,250	\$0	\$0	0%
REFERENCE MATERIAL	\$2,001	\$5,200	\$5,000	\$6,200	-\$200	\$1,000	19.2%
SMALL TOOLS	\$2,448	\$4,100	\$3,850	\$4,100	-\$250	\$0	0%
HOUSEKEEPING SUPPLIES	\$9,758	\$10,500	\$10,399	\$11,000	-\$101	\$500	4.8%
SAFETY SUPPLIES	\$2,176	\$2,250	\$2,000	\$3,450	-\$250	\$1,200	53.3%
MEDICAL SUPPLIES	\$32,976	\$35,000	\$34,756	\$36,500	-\$244	\$1,500	4.3%
COMMUNICATION SUPPLIES	\$181	\$300	\$271	\$300	-\$29	\$0	0%
MAINTENANCE SUPPLIES	\$6,841	\$10,350	\$8,850	\$11,600	-\$1,500	\$1,250	12.1%
AUTO & TRUCK MAINT SUPPLY	\$36,757	\$42,000	\$41,900	\$44,000	-\$100	\$2,000	4.8%
PUBLIC ED SUPPLIES	\$421	\$4,500	\$4,400	\$4,500	-\$100	\$0	0%
KITCHEN SUPPLIES	\$0	\$500	\$500	\$500	\$0	\$0	0%
NATURAL GAS	\$1,284	\$2,500	\$2,452	\$2,500	-\$48	\$0	0%
MISC OTHER CAPITAL ITEMS	\$12,283	\$12,600	\$12,454	\$12,600	-\$146	\$0	0%
TELECOM EQUIPMENT	\$50	\$0	\$0	\$4,000	\$0	\$4,000	N/A
COMPUTER HARDWARE	\$19,840	\$18,100	\$18,100	\$18,550	\$0	\$450	2.5%
COMPUTER SOFTWARE	\$0	\$1,600	\$1,600	\$1,600	\$0	\$0	0%
MACHINERY & EQUIPMENT	\$10,208	\$23,000	\$19,450	\$23,000	-\$3,550	\$0	0%
RADIO EQUIPMENT	\$5,023	\$8,100	\$7,300	\$8,100	-\$800	\$0	0%
BUILDING IMPROVEMENT	\$9,303	\$14,200	\$13,700	\$14,200	-\$500	\$0	0%
FIRE HOSE	\$4,382	\$5,000	\$4,798	\$6,000	-\$202	\$1,000	20%
FIRE FIGHTING GEAR	\$20,790	\$20,000	\$27,578	\$35,000	\$7,578	\$15,000	75%
<b>Total 46 - Supplies:</b>	<b>\$181,480</b>	<b>\$227,100</b>	<b>\$226,577</b>	<b>\$257,250</b>	<b>-\$523</b>	<b>\$30,150</b>	<b>13.3%</b>



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
54 - Fund Transfers Out							
TRANSFER TO FLEET SERVICES	\$74,200	\$79,080	\$79,080	\$100,040	\$0	\$20,960	26.5%
TRANSFER TO HEALTH INSURANCE	\$1,240,800	\$1,257,500	\$1,257,500	\$1,337,230	\$0	\$79,730	6.3%
Total 54 - Fund Transfers Out:	\$1,315,000	\$1,336,580	\$1,336,580	\$1,437,270	\$0	\$100,690	7.5%
Total Expense Objects:	\$13,309,470	\$13,860,338	\$13,742,789	\$14,785,858	-\$117,549	\$925,520	6.7%



# Foreign Fire - 11050500

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

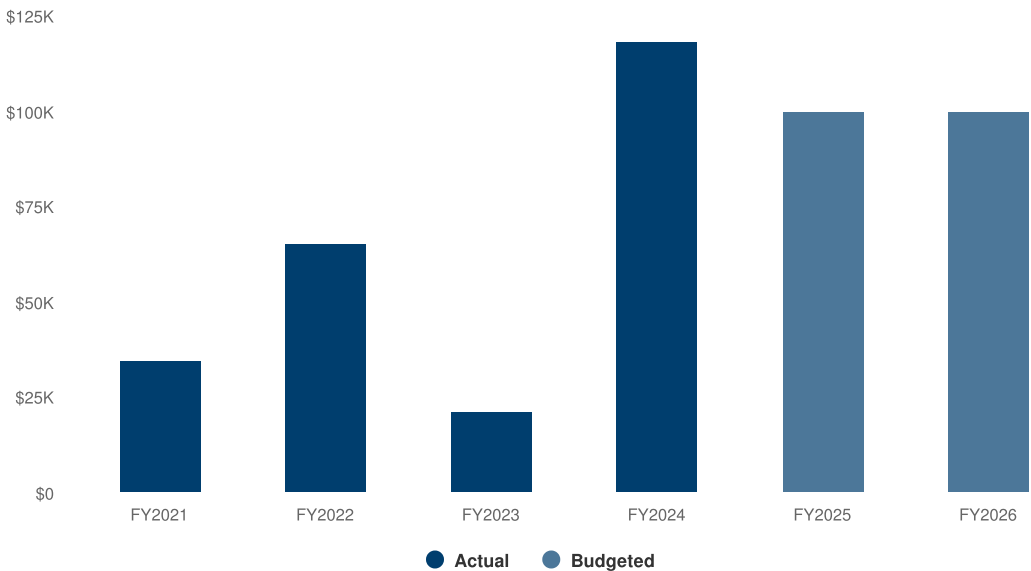
## Expenditures Summary

\$100,000

\$0

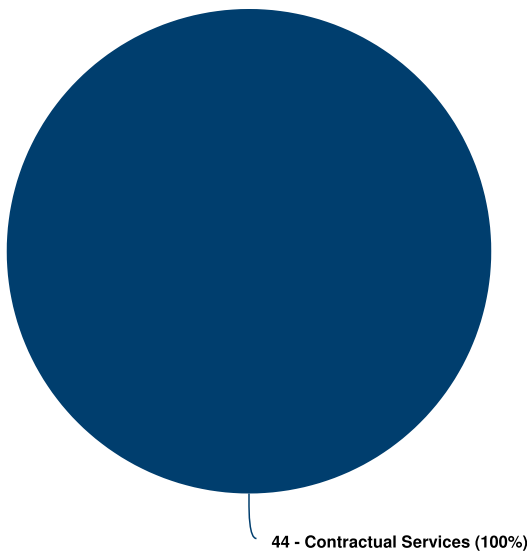
(0.00% vs. prior year)

Foreign Fire Proposed and Historical Budget vs. Actual

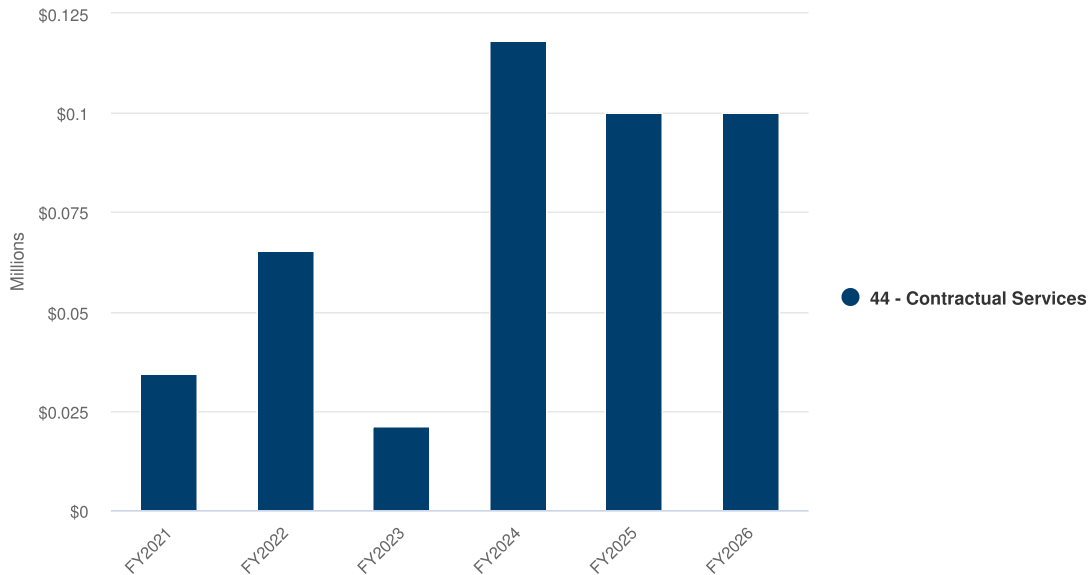


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



### FY 2024/2025 Review

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

### FY 2025/2026 Summary

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



Name	FY2024 Actual	FY2024 Budget	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects								
44 - Contractual Services								
EQUIPMENT MAINTENANCE	\$118,293	\$65,000	\$100,000	\$100,000	\$100,000	-100%	\$35,000	53.8%
Total 44 - Contractual Services:	\$118,293	\$65,000	\$100,000	\$100,000	\$100,000	-100%	\$35,000	53.8%
Total Expense Objects:	\$118,293	\$65,000	\$100,000	\$100,000	\$100,000	-100%	\$35,000	53.8%





# Public Works Department

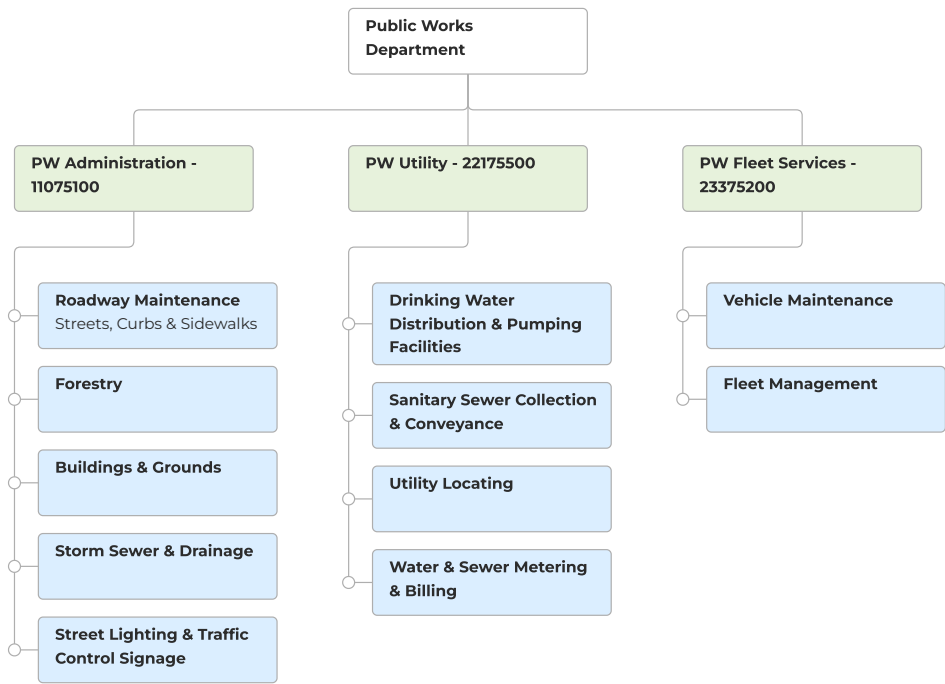


**Heather Galan**  
Public Works Director

The Public Works Department was established to manage, maintain, operate and repair the Village's infrastructure, facilities and related assets which include public streets, sidewalks, street lighting, traffic control signs, storm sewer and drainage systems, water distribution and pumping facilities, sanitary sewer collector and conveyance system, parkways, municipal buildings and grounds, parkway trees and municipal fleet. The Public Works Department is led by the Director of Public Works. Working in conjunction with the Director are the Street Supervisor who oversees the Street Division, the Water Utility Manager who oversees the Utility Division and the Fleet Administrator who oversees the Fleet Services Division. The Public Works Department oversees multiple cost centers, Public Works - Administration (11075100), Utility Operating (22175500), and Fleet Services Fund (23375200).

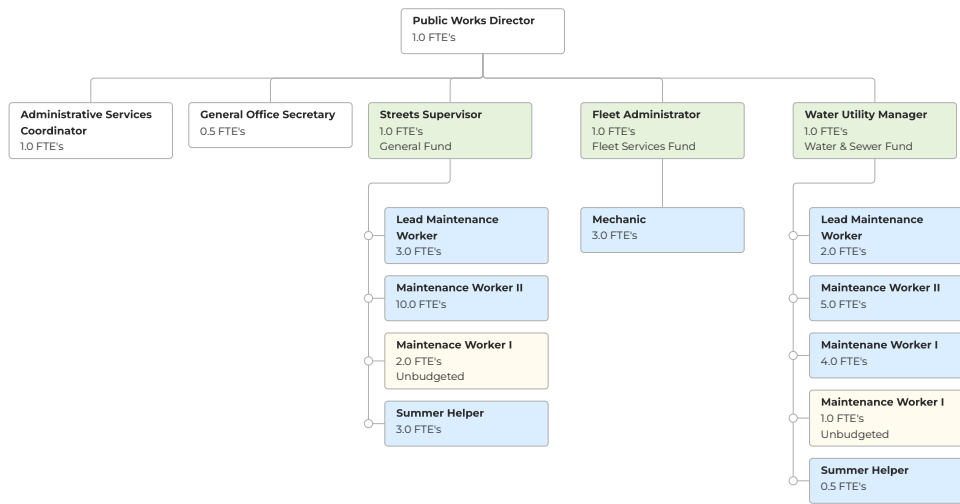
## Public Works - Cost Centers & Functions

Public Works Divisions & Cost Centers



# Public Works - Organizational Chart

Public Works Department - 40.20 FTE's



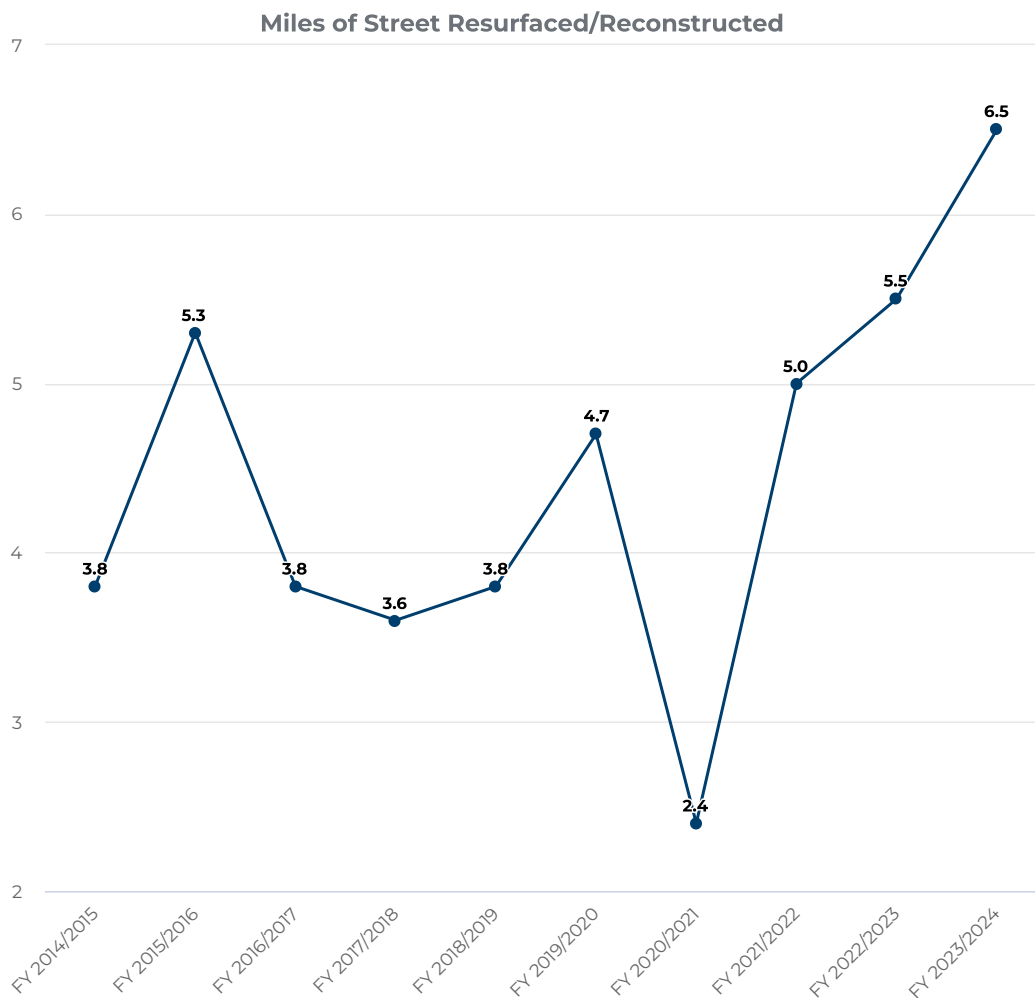
## Public Works - Performance Measures

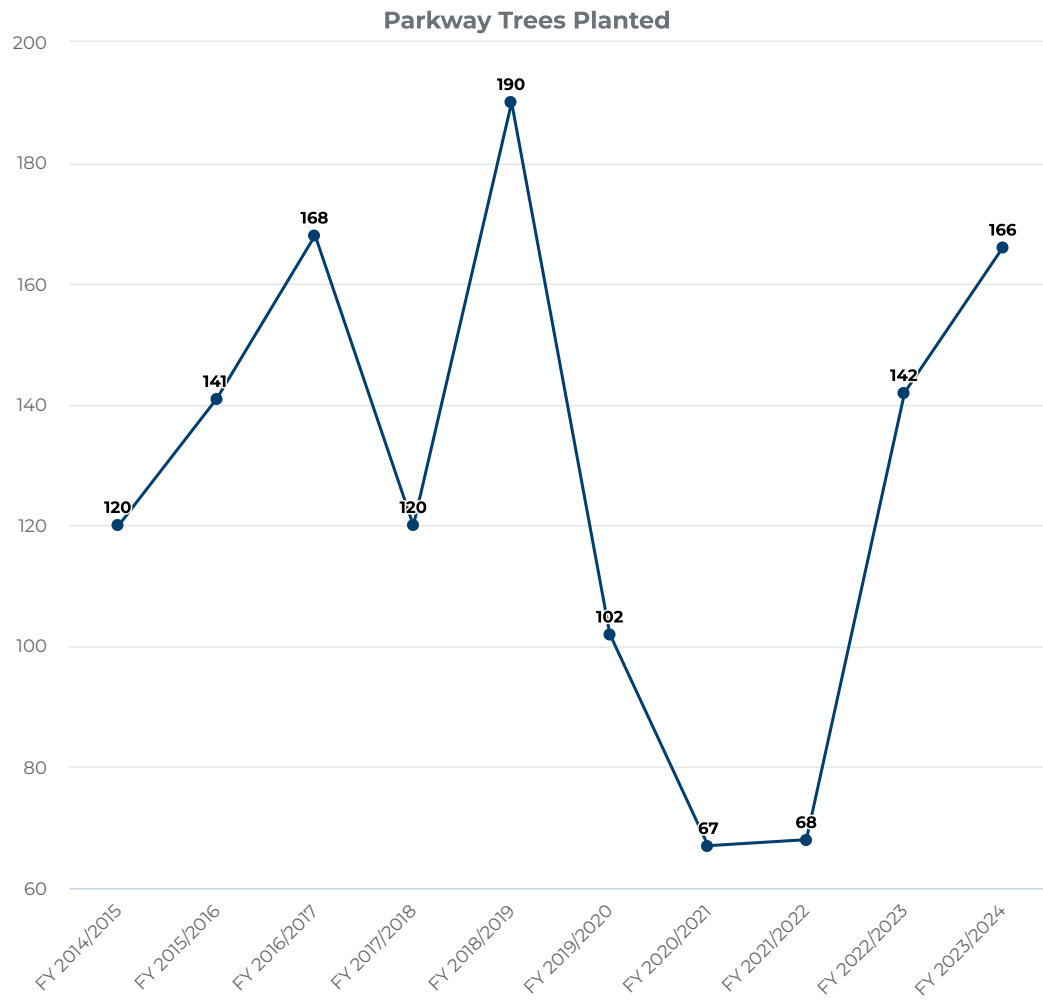
As part of the Strategic Plan, the Village identified performance measures to track workload and performance for each department. The following metrics are used for this purpose and may be added to or amended over time as strategic priorities evolve.

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

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

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

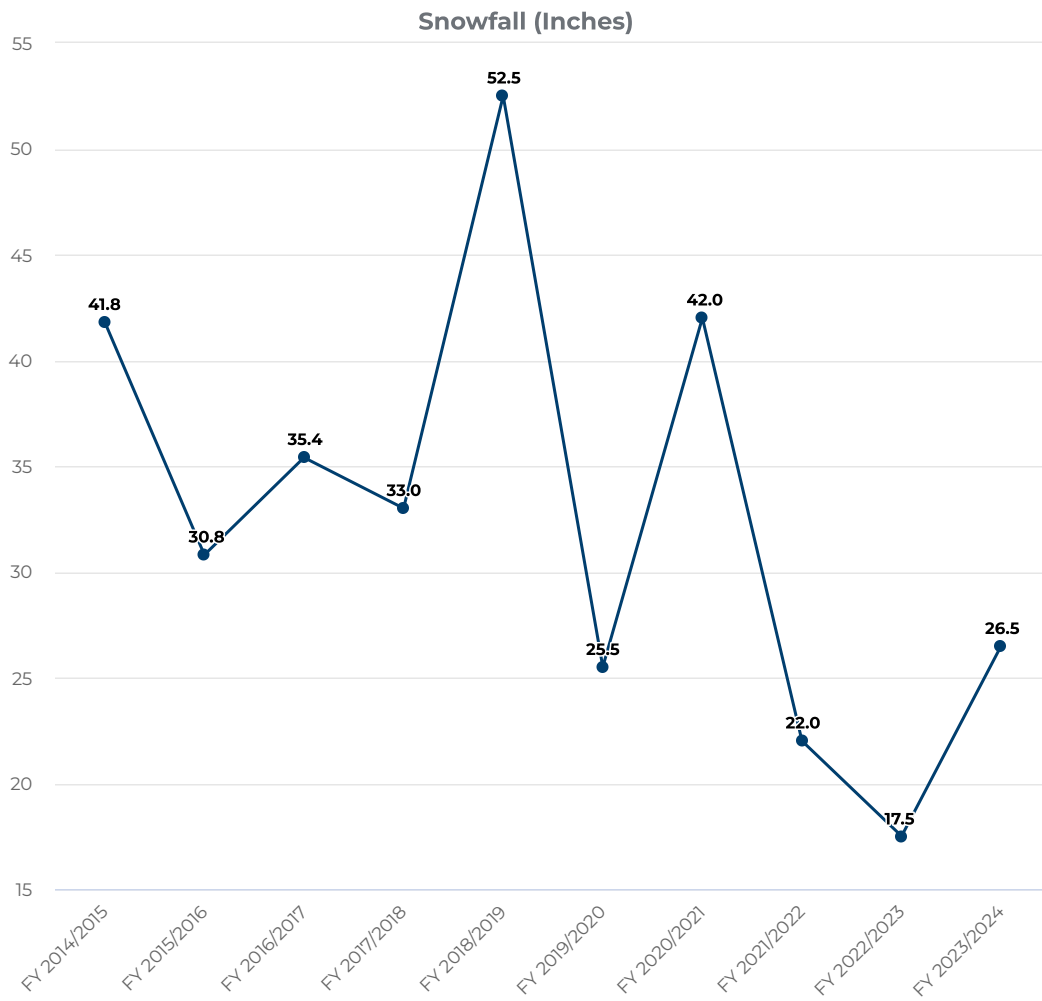


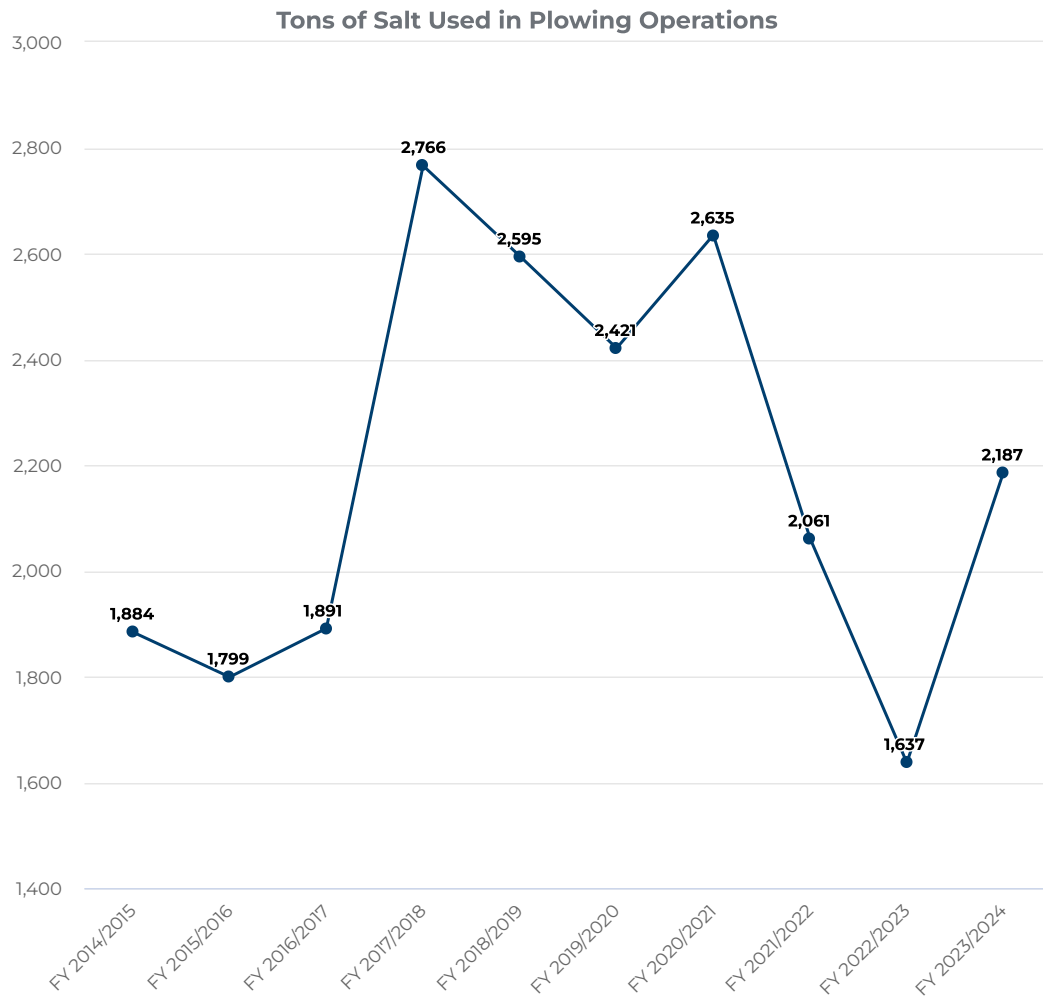


Snow plowing operations is one of the primary functions of Public Works. Two measures are presented; annual snowfall in inches and tons of salt used in plowing operations.

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

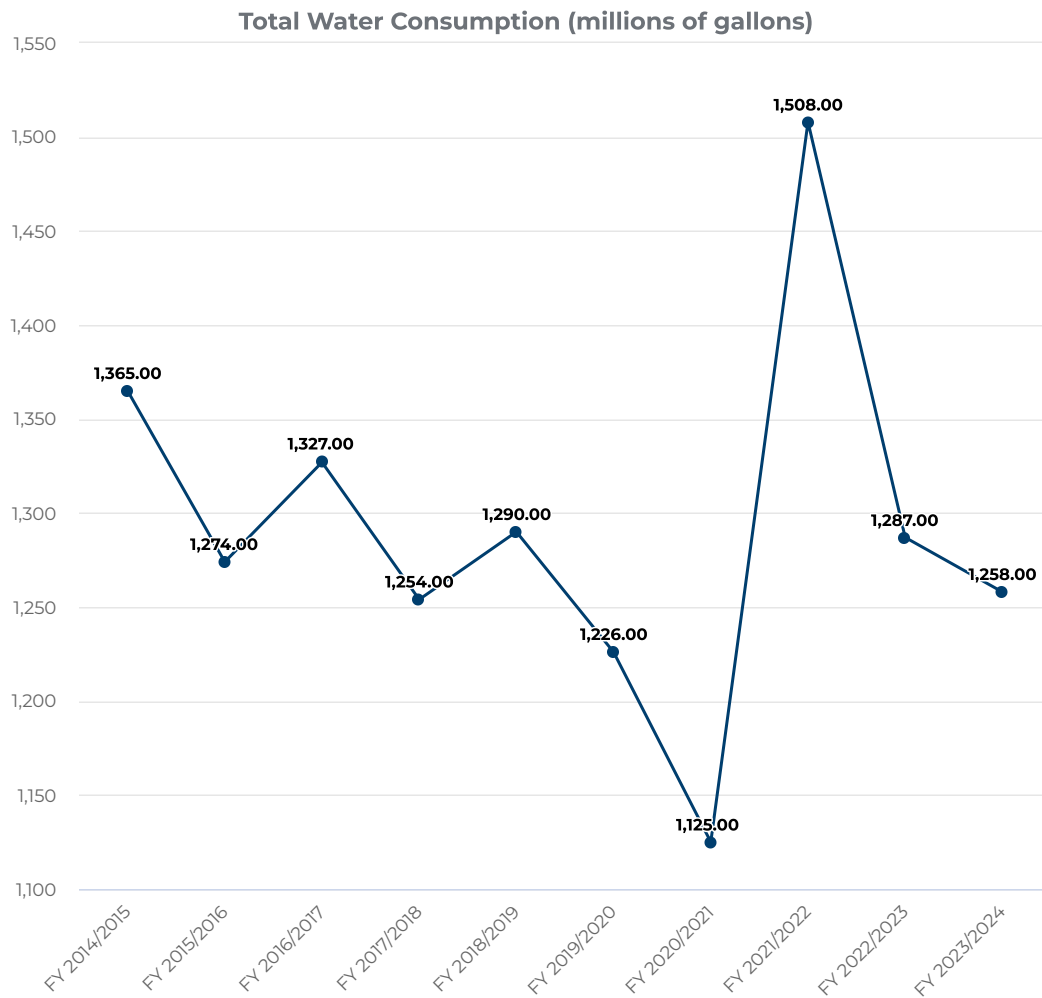
Salt usage is a good indicator of the number and type of snow events. Figures are on a fiscal year basis.

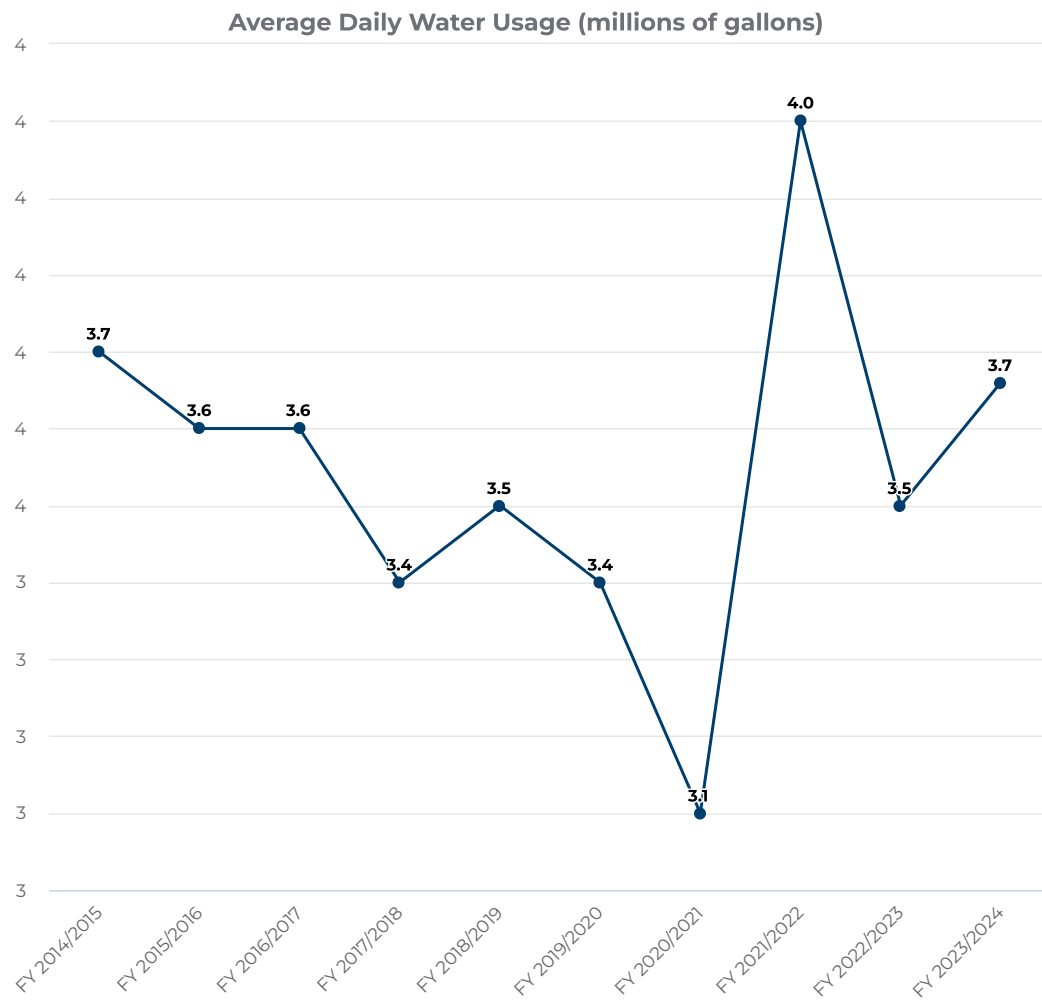




The Public Works Department is responsible for maintaining the Village's potable water system. The following performance measures are intended to give a scope of the overall system and indicators of the effectiveness of the maintenance and reading functions. All figures are on a fiscal year basis.

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

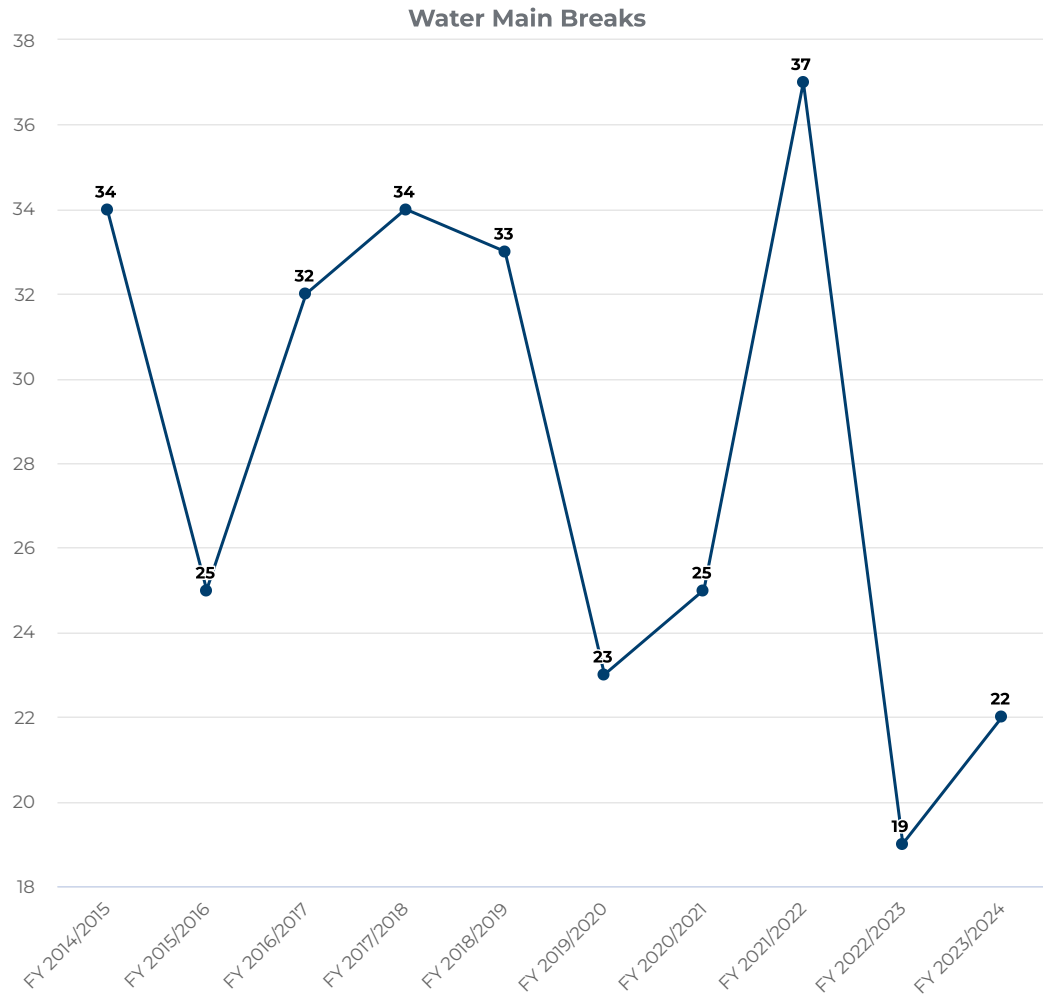






Water Main Breaks is an indicator of the effectiveness and impact of the maintenance and replacement program and the reliability of the system.

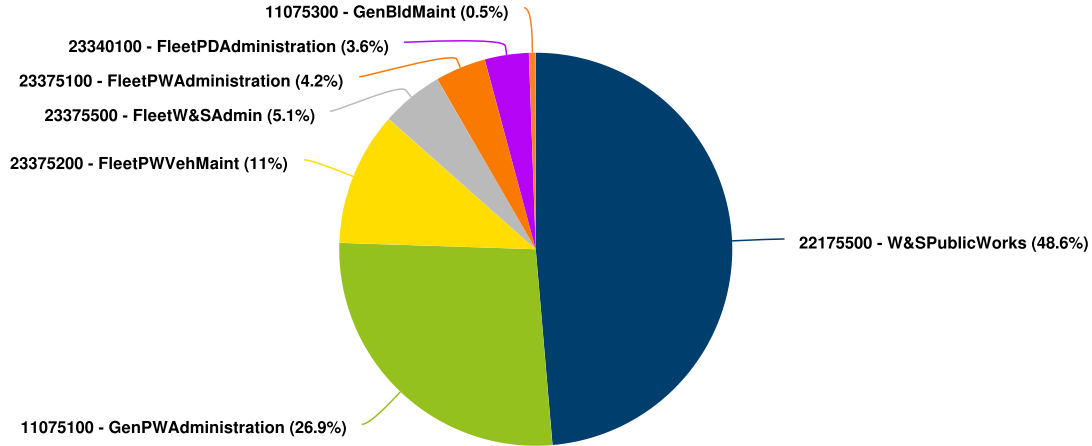
Meters Replaced is an indicator of the maintenance of the reading and billing portion of the system to ensure funding is available to pay for water and the infrastructure that makes up the system.



## Public Works - Expenditures by Cost Center

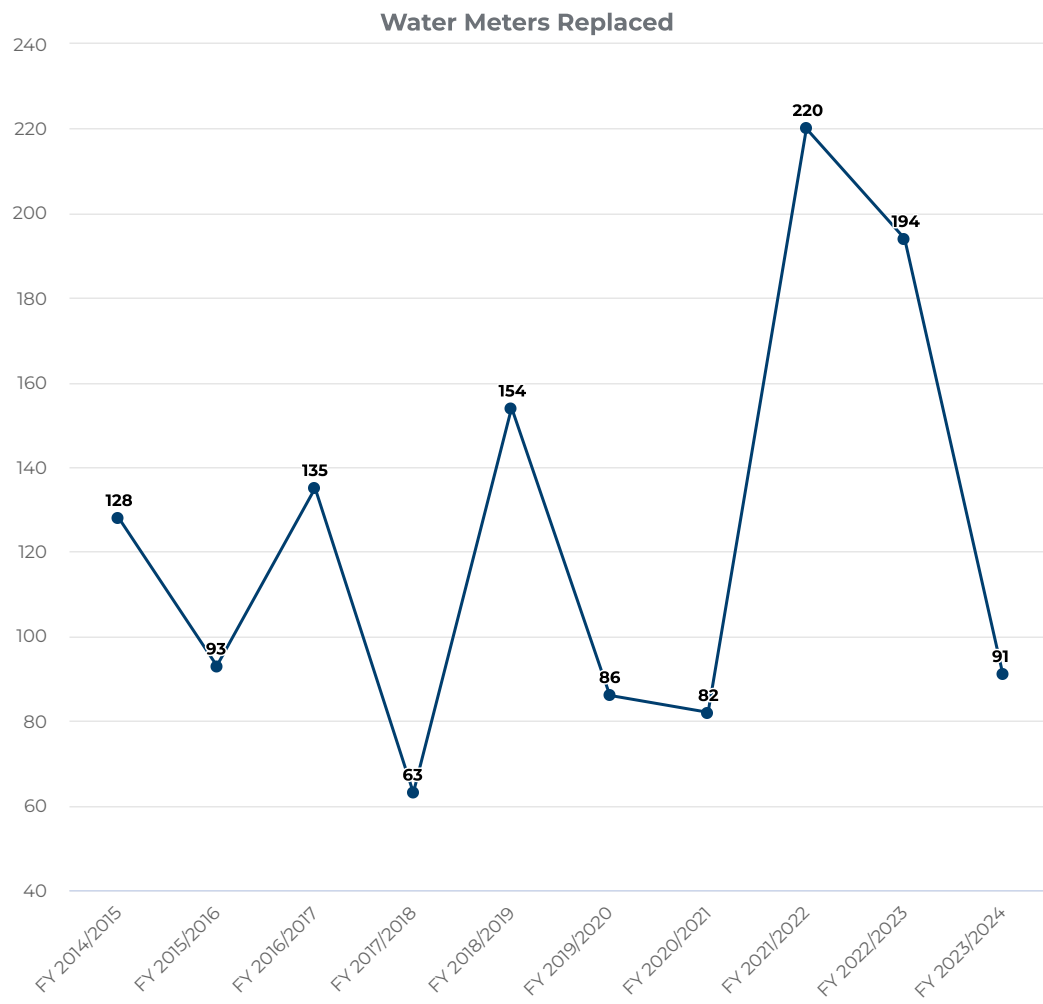
The Public Works Department is made up of four cost centers; Streets, Water & Sewer, Fleet Maintenance and Building Maintenance. Fleet Services is further broken down to reflect the departments served: Streets, Water & Sewer, Community Development, Police and Vehicle Maintenance.

### Budgeted Expenditures by Function Public Works - Expenditures by Function



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expenditures							
11075100 - GenPWAdministration	\$4,126,227	\$4,333,637	\$4,057,920	\$4,251,993	-\$275,717	-\$81,644	-1.9%
11075300 - GenBldMaint	\$67,523	\$87,641	\$83,834	\$86,381	-\$3,807	-\$1,260	-1.4%
22175500 - W&SPublicWorks	\$4,765,755	\$7,557,879	\$7,511,771	\$7,691,490	-\$46,108	\$133,611	1.8%
23340100 - FleetPDAdministration	\$260,100	\$707,000	\$707,000	\$574,500	\$0	-\$132,500	-18.7%
23375100 - FleetPWAdministration	\$514,829	\$441,000	\$382,500	\$660,000	-\$58,500	\$219,000	49.7%
23375200 - FleetPWVehMaint	\$1,672,712	\$1,763,412	\$1,764,412	\$1,740,828	\$1,000	-\$22,584	-1.3%
23375500 - FleetW&SAdmin	\$530,753	\$269,000	\$327,500	\$807,000	\$58,500	\$538,000	200%
<b>Total Expenditures:</b>	<b>\$11,937,898</b>	<b>\$15,159,569</b>	<b>\$14,834,937</b>	<b>\$15,812,192</b>	<b>-\$324,632</b>	<b>\$652,623</b>	<b>4.3%</b>

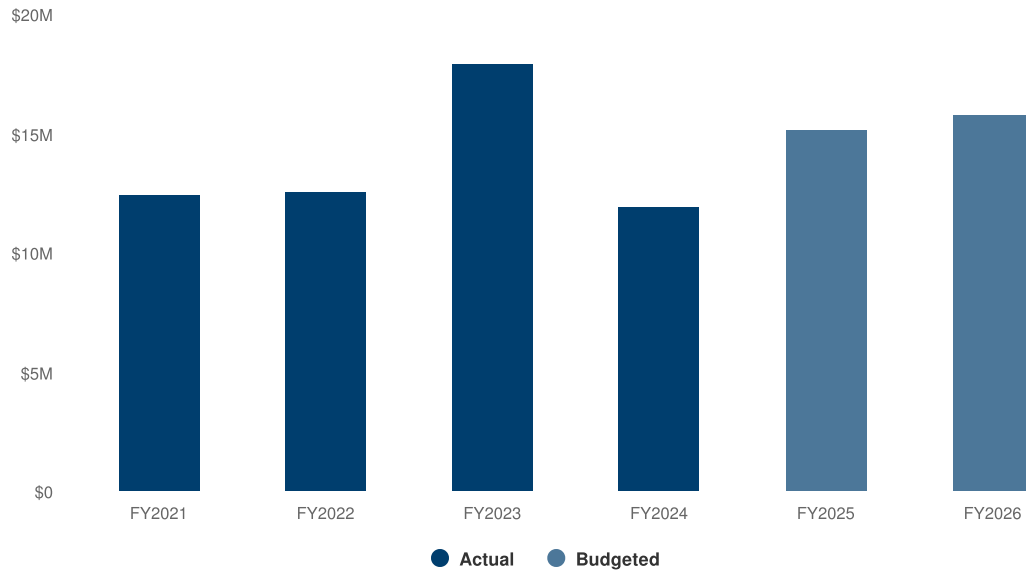




## Public Works - Expenditures Summary

**\$15,812,192** **\$652,623**  
(4.31% vs. prior year)

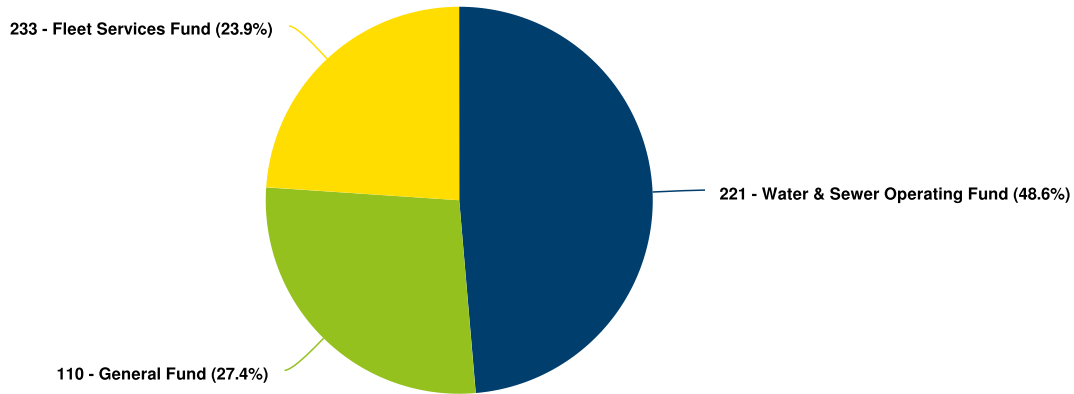
### Public Works Department Proposed and Historical Budget vs. Actual



## Public Works - Expenditures by Fund

The Public Works Department operates in these Funds; the Water & Sewer Operating Fund accounts for 48.6%, the General Fund accounts for 27.4% and the Fleet Services Fund accounts for 23.9%.

### 2025 Expenditures by Fund

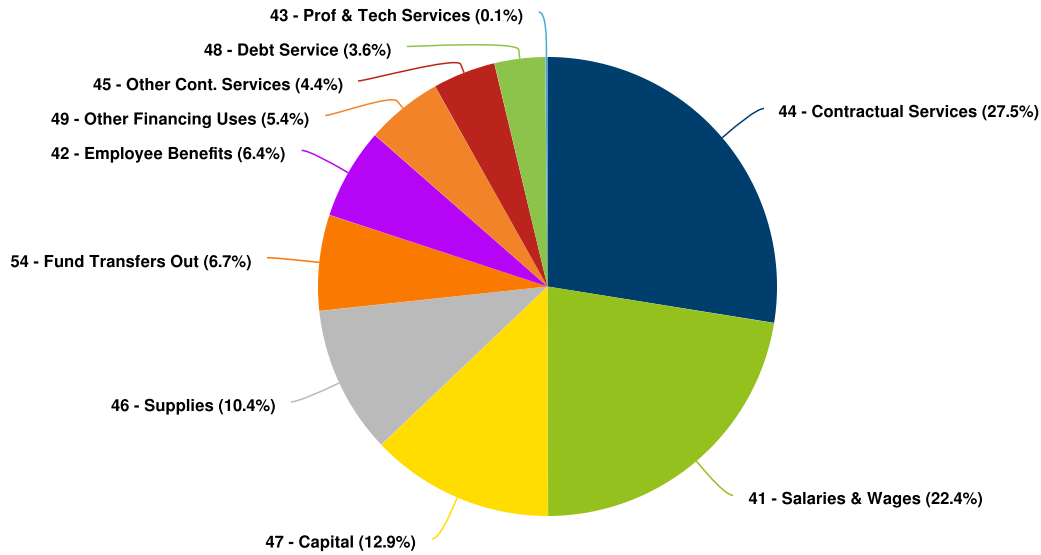


Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
110 - General Fund	\$4,193,750	\$4,421,278	\$4,141,754	\$4,338,374	-\$279,524	-\$82,904	-1.9%
221 - Water & Sewer Operating Fund	\$4,765,755	\$7,557,879	\$7,511,771	\$7,691,490	-\$46,108	\$133,611	1.8%
233 - Fleet Services Fund	\$2,978,394	\$3,180,412	\$3,181,412	\$3,782,328	\$1,000	\$601,916	18.9%
<b>Total:</b>	<b>\$11,937,898</b>	<b>\$15,159,569</b>	<b>\$14,834,937</b>	<b>\$15,812,192</b>	<b>-\$324,632</b>	<b>\$652,623</b>	<b>4.3%</b>



# Public Works - Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

Public Works is projected to finish the year at \$14.8M on a budget of \$15.16M. Notable variances include:

- 41 - Salaries & Wages is projected to finish the budget \$276K under budget due to employee turnover.
- 42 - Employee Benefits is projected to finish \$93K under budget due to employee turnover.
- 44 - Contractual Services is projected to finish \$85K under budget due to lower mains maintenance and street sweeping.
- 45 - Other Contracted Services is projected to finish \$148K over budget due to bank charges.

### FY 2025/2026 Summary

Expenditures are budgeted at \$15.8M an increase of \$652K or 4.3%. Notable variances include:

- 47 - Capital is up \$616K or 43.2% due to additional vehicle and equipment purchases.
- 54 - Fund Transfers Out is down \$278K or 20.7% due to lower health insurance and fleet maintenance fund transfers

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
41 - Salaries & Wages							
11075100 - GenPWAdministration	\$1,446,411	\$1,607,900	\$1,463,680	\$1,695,750	-\$144,220	\$87,850	5.5%
22175500 - W&SPublicWorks	\$1,139,324	\$1,370,500	\$1,238,449	\$1,426,020	-\$132,051	\$55,520	4.1%
23375200 - FleetPWVehMaint	\$367,709	\$413,590	\$413,590	\$424,990	\$0	\$11,400	2.8%
<b>Total 41 - Salaries &amp; Wages:</b>	<b>\$2,953,444</b>	<b>\$3,391,990</b>	<b>\$3,115,720</b>	<b>\$3,546,760</b>	<b>-\$276,270</b>	<b>\$154,770</b>	<b>4.6%</b>



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
42 - Employee Benefits							
11075100 - GenPWAdministration	\$454,682	\$499,231	\$456,119	\$480,066	-\$43,112	-\$19,165	-3.8%
22175500 - W&SPublicWorks	\$339,488	\$464,345	\$414,407	\$439,607	-\$49,938	-\$24,738	-5.3%
23375200 - FleetPWVehMaint	\$80,403	\$90,602	\$90,602	\$94,991	\$0	\$4,389	4.8%
<b>Total 42 - Employee Benefits:</b>	<b>\$874,572</b>	<b>\$1,054,178</b>	<b>\$961,128</b>	<b>\$1,014,664</b>	<b>-\$93,050</b>	<b>-\$39,514</b>	<b>-3.7%</b>
43 - Prof & Tech Services							
11075100 - GenPWAdministration	\$4,287	\$3,100	\$3,255	\$3,100	\$155	\$0	0%
22175500 - W&SPublicWorks	\$1,561	\$18,700	\$18,812	\$18,810	\$112	\$110	0.6%
23375200 - FleetPWVehMaint	\$1,119	\$600	\$600	\$570	\$0	-\$30	-5%
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$6,966</b>	<b>\$22,400</b>	<b>\$22,667</b>	<b>\$22,480</b>	<b>\$267</b>	<b>\$80</b>	<b>0.4%</b>
44 - Contractual Services							
11075100 - GenPWAdministration	\$606,798	\$637,845	\$612,142	\$685,531	-\$25,703	\$47,686	7.5%
11075300 - GenBldMaint	\$49,653	\$60,950	\$60,950	\$65,990	\$0	\$5,040	8.3%
22175500 - W&SPublicWorks	\$2,964,372	\$3,264,704	\$3,205,215	\$3,325,153	-\$59,489	\$60,449	1.9%
23375200 - FleetPWVehMaint	\$271,350	\$316,610	\$316,610	\$278,997	\$0	-\$37,613	-11.9%
<b>Total 44 - Contractual Services:</b>	<b>\$3,892,173</b>	<b>\$4,280,109</b>	<b>\$4,194,917</b>	<b>\$4,355,671</b>	<b>-\$85,192</b>	<b>\$75,562</b>	<b>1.8%</b>
45 - Other Cont. Services							
11075100 - GenPWAdministration	\$323,940	\$312,791	\$312,304	\$315,031	-\$487	\$2,240	0.7%
11075300 - GenBldMaint	\$12,744	\$16,391	\$16,384	\$13,891	-\$7	-\$2,500	-15.3%
22175500 - W&SPublicWorks	\$331,491	\$319,071	\$467,655	\$324,205	\$148,584	\$5,134	1.6%
23375200 - FleetPWVehMaint	\$43,565	\$43,705	\$43,705	\$47,800	\$0	\$4,095	9.4%
<b>Total 45 - Other Cont. Services:</b>	<b>\$711,740</b>	<b>\$691,958</b>	<b>\$840,047</b>	<b>\$700,927</b>	<b>\$148,089</b>	<b>\$8,969</b>	<b>1.3%</b>
46 - Supplies							
11075100 - GenPWAdministration	\$361,209	\$430,950	\$368,600	\$455,275	-\$62,350	\$24,325	5.6%
11075300 - GenBldMaint	\$5,126	\$10,300	\$6,500	\$6,500	-\$3,800	-\$3,800	-36.9%
22175500 - W&SPublicWorks	\$838,273	\$315,200	\$361,874	\$367,970	\$46,674	\$52,770	16.7%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
23375200 - FleetPWVehMaint	\$828,466	\$815,455	\$816,455	\$817,060	\$1,000	\$1,605	0.2%
<b>Total 46 - Supplies:</b>	<b>\$2,033,074</b>	<b>\$1,571,905</b>	<b>\$1,553,429</b>	<b>\$1,646,805</b>	<b>-\$18,476</b>	<b>\$74,900</b>	<b>4.8%</b>
49 - Other Financing Uses							
22175500 - W&SPublicWorks	\$773,275	\$811,940	\$811,940	\$852,537	\$0	\$40,597	5%
<b>Total 49 - Other Financing Uses:</b>	<b>\$773,275</b>	<b>\$811,940</b>	<b>\$811,940</b>	<b>\$852,537</b>	<b>\$0</b>	<b>\$40,597</b>	<b>5%</b>
48 - Debt Service							
22175500 - W&SPublicWorks	\$70,140	\$564,249	\$564,249	\$564,248	\$0	-\$1	0%
<b>Total 48 - Debt Service:</b>	<b>\$70,140</b>	<b>\$564,249</b>	<b>\$564,249</b>	<b>\$564,248</b>	<b>\$0</b>	<b>-\$1</b>	<b>0%</b>
47 - Capital							
22175500 - W&SPublicWorks	-\$2,148,268	\$0	\$0	\$0	\$0	\$0	0%
23340100 - FleetPDAdministration	\$260,100	\$707,000	\$707,000	\$574,500	\$0	-\$132,500	-18.7%
23375100 - FleetPWAdministration	\$514,829	\$441,000	\$382,500	\$660,000	-\$58,500	\$219,000	49.7%
23375200 - FleetPWVehMaint	\$0	\$8,850	\$8,850	\$0	\$0	-\$8,850	-100%
23375500 - FleetW&SAdmin	\$530,753	\$269,000	\$327,500	\$807,000	\$58,500	\$538,000	200%
<b>Total 47 - Capital:</b>	<b>-\$842,586</b>	<b>\$1,425,850</b>	<b>\$1,425,850</b>	<b>\$2,041,500</b>	<b>\$0</b>	<b>\$615,650</b>	<b>43.2%</b>
54 - Fund Transfers Out							
11075100 - GenPWAdministration	\$928,900	\$841,820	\$841,820	\$617,240	\$0	-\$224,580	-26.7%
22175500 - W&SPublicWorks	\$456,100	\$429,170	\$429,170	\$372,940	\$0	-\$56,230	-13.1%
23375200 - FleetPWVehMaint	\$80,100	\$74,000	\$74,000	\$76,420	\$0	\$2,420	3.3%
<b>Total 54 - Fund Transfers Out:</b>	<b>\$1,465,100</b>	<b>\$1,344,990</b>	<b>\$1,344,990</b>	<b>\$1,066,600</b>	<b>\$0</b>	<b>-\$278,390</b>	<b>-20.7%</b>
<b>Total Expense Objects:</b>	<b>\$11,937,898</b>	<b>\$15,159,569</b>	<b>\$14,834,937</b>	<b>\$15,812,192</b>	<b>-\$324,632</b>	<b>\$652,623</b>	<b>4.3%</b>





## Public Works - Streets - 11075100

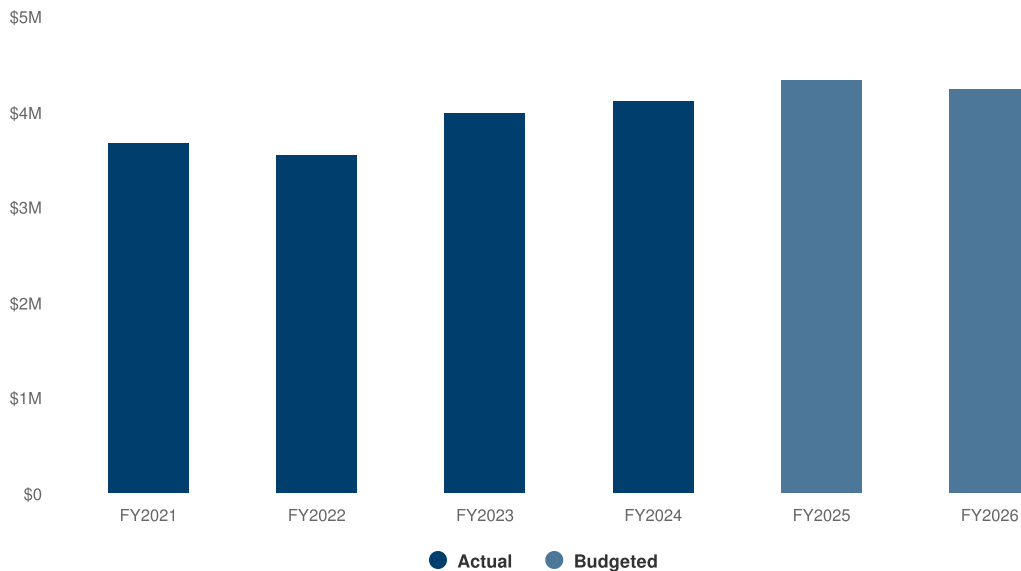
The Public Works Department's Street Division is responsible for streets, right-of-way maintenance, building maintenance, forestry and landscape maintenance, traffic control signs, street lighting and storm sewer and detention systems. During the winter season, the Street Division is responsible for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

Public Works Department - 11075***	FY 23/24			FY 24/25			FY 25/26			Budgeted Change
	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	
Streets - 11075100	18.50	2.00	20.50	18.63	2.00	20.63	18.25	2.00	20.25	-0.38
Full-Time FTE's	15.00	2.00	17.00	15.00	2.00	17.00	15.00	2.00	17.00	0.00
Public Works Director	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Supervisor	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00
Lead Maintenance Worker	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	0.00
Maintenance Worker I	0.00	2.00	2.00	0.00	2.00	2.00	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 Services Coordinator	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00
Part Time FTE's	3.50	0.00	3.50	3.63	0.00	3.63	3.25	0.00	3.25	-0.38
General Office Secretary	0.12	0.00	0.12	0.25	0.00	0.25	0.25	0.00	0.25	0.00
Maintenance Worker I (Locates)	0.38	0.00	0.38	0.38	0.00	0.38	0.00	0.00	0.00	-0.38
Summer Helpers	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	0.00

## Expenditures Summary

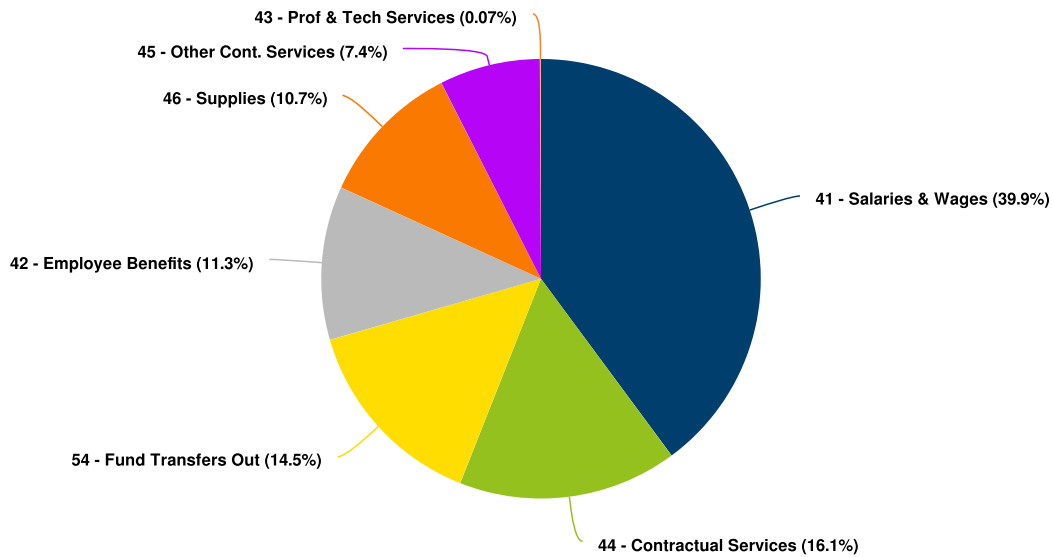
**\$4,251,993** - \$81,644  
(-1.88% vs. prior year)

### Public Works - Streets Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

PW-Streets expenditures are projected to finish the year \$4.05M compared to a budget of \$4.3M. Notable variances include:

- 41 - Salaries & Wages is projected to finish \$144K under budget due to employee turnover.
- 42 - Employee Benefits is projected to finish \$43K under budget due to employee turnover.
- 44 - Contractual Services is projected to finish \$48K over budget due to lower costs for street sweeping.
- 46 - Supplies is projected to finish \$62K under budget due to lower salt purchases.

### FY 2025/2026 Summary

Expenditures are budgeted at \$4.25M a decrease of \$82K or 1.9%. Notable variances include:

- 41 - Salaries & Wages are up \$88K or 5.5% due to wage adjustments.
- 54 - Fund Trasfers Out is down \$225K or 26.7% due to lower health insurance and fleet maintenance transfers.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>Expense Objects</b>							
<b>41 - Salaries &amp; Wages</b>							
SALARIES-REGULAR	\$1,255,468	\$1,391,700	\$1,252,800	\$1,473,500	-\$138,900	\$81,800	5.9%
SALARIES-PART TIME	\$86,530	\$84,000	\$84,000	\$84,000	\$0	\$0	0%
SALARIES-SICK LV BUYBACK	\$7,802	\$15,000	\$10,680	\$10,750	-\$4,320	-\$4,250	-28.3%
LONGEVITY	\$7,200	\$7,200	\$6,200	\$7,500	-\$1,000	\$300	4.2%
OVERTIME	\$89,412	\$110,000	\$110,000	\$120,000	\$0	\$10,000	9.1%
<b>Total 41 - Salaries &amp; Wages:</b>	<b>\$1,446,411</b>	<b>\$1,607,900</b>	<b>\$1,463,680</b>	<b>\$1,695,750</b>	<b>-\$144,220</b>	<b>\$87,850</b>	<b>5.5%</b>
<b>42 - Employee Benefits</b>							



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
SOCIAL SECURITY	\$88,999	\$95,000	\$90,300	\$91,820	-\$4,700	-\$3,180	-3.3%
MEDICARE	\$20,922	\$24,000	\$21,400	\$21,475	-\$2,600	-\$2,525	-10.5%
IL MUNIC RETIREMENT FUND	\$105,717	\$130,000	\$96,800	\$118,500	-\$33,200	-\$11,500	-8.8%
WORKERS COMP INSURANCE	\$220,365	\$220,366	\$220,109	\$220,366	-\$257	\$0	0%
WELLNESS PROGRAM	\$210	\$600	\$600	\$600	\$0	\$0	0%
EMPLOYEE AWARDS	\$293	\$900	\$650	\$900	-\$250	\$0	0%
CLOTHING ALLOWANCE	\$8,353	\$8,440	\$8,440	\$8,440	\$0	\$0	0%
UNIFORM SERVICE	\$6,422	\$7,500	\$7,500	\$7,500	\$0	\$0	0%
AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400	\$0	\$0	0%
COMMUTING BENEFIT	\$20	\$160	\$160	\$160	\$0	\$0	0%
MEDICAL EXPENSE	\$643	\$1,650	\$2,350	\$2,265	\$700	\$615	37.3%
CDL REIMBURSEMENT	\$338	\$315	\$410	\$390	\$95	\$75	23.8%
RHS ER PORTION NON- BARGAINED	\$0	\$7,900	\$5,000	\$5,250	-\$2,900	-\$2,650	-33.5%
<b>Total 42 - Employee Benefits:</b>	<b>\$454,682</b>	<b>\$499,231</b>	<b>\$456,119</b>	<b>\$480,066</b>	<b>-\$43,112</b>	<b>-\$19,165</b>	<b>-3.8%</b>
<b>43 - Prof &amp; Tech Services</b>							
GENERAL LEGAL SERVICE	\$0	\$500	\$500	\$500	\$0	\$0	0%
LABOR ATTORNEY	\$2,001	\$1,000	\$1,000	\$1,000	\$0	\$0	0%
PERSONNEL TESTING	\$946	\$200	\$355	\$200	\$155	\$0	0%
CDL SCREENING	\$1,340	\$1,400	\$1,400	\$1,400	\$0	\$0	0%
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$4,287</b>	<b>\$3,100</b>	<b>\$3,255</b>	<b>\$3,100</b>	<b>\$155</b>	<b>\$0</b>	<b>0%</b>
<b>44 - Contractual Services</b>							
WASTE REMOVAL	\$6,000	\$6,000	\$6,000	\$8,000	\$0	\$2,000	33.3%
NSSD SEWAGE FEE	\$252	\$300	\$300	\$300	\$0	\$0	0%
CUSTODIAL SERVICES	\$5,160	\$6,000	\$6,000	\$6,000	\$0	\$0	0%
TREE REMOVAL	\$125,000	\$125,000	\$125,000	\$125,000	\$0	\$0	0%
TREE PROGRAM	\$59,645	\$60,000	\$60,000	\$60,000	\$0	\$0	0%
CONTRACT MOWING	\$141,386	\$142,000	\$142,000	\$147,000	\$0	\$5,000	3.5%
CLOUD & NETWORK SERVICES	\$15,569	\$20,525	\$23,532	\$20,781	\$3,007	\$256	1.2%
NETWORK SERVICES	\$0	\$0	\$0	\$7,225	\$0	\$7,225	N/A
COMPUTER HARDWARE MAINT	\$4,341	\$5,700	\$5,468	\$6,700	-\$232	\$1,000	17.5%
COMPUTER SOFTWARE MAINT	\$22,565	\$26,685	\$28,187	\$53,330	\$1,502	\$26,645	99.9%
TELECOM MAINTENANCE	\$1,540	\$2,325	\$2,255	\$2,360	-\$70	\$35	1.5%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
EQUIPMENT MAINTENANCE	\$5,512	\$6,000	\$6,000	\$6,000	\$0	\$0	0%
BUILDING MAINTENANCE	\$30,337	\$35,000	\$25,000	\$34,400	-\$10,000	-\$600	-1.7%
STREET SURFACING- MAINT	\$14,759	\$20,000	\$20,000	\$22,000	\$0	\$2,000	10%
SIDEWALK MAINTENANCE	\$13,901	\$16,000	\$16,000	\$18,000	\$0	\$2,000	12.5%
LANDSCAPE MAINTENANCE	\$26,551	\$11,000	\$11,000	\$13,000	\$0	\$2,000	18.2%
STREET SWEEPING MAINT	\$84,157	\$90,000	\$70,000	\$90,000	-\$20,000	\$0	0%
STREET LIGHTS MAINTENANCE	\$29,414	\$30,000	\$30,000	\$30,000	\$0	\$0	0%
PUMPING MAINTENANCE	\$6,024	\$20,000	\$20,000	\$20,000	\$0	\$0	0%
STORM SEWER MAINTENANCE	\$6,220	\$6,500	\$6,500	\$6,500	\$0	\$0	0%
PEDESTRIAN PATH MAINT	\$945	\$1,000	\$1,000	\$1,000	\$0	\$0	0%
TREE MAINTENANCE	\$3,381	\$3,500	\$3,500	\$3,500	\$0	\$0	0%
EQUIPMENT RENTAL	\$3,855	\$4,000	\$4,000	\$4,000	\$0	\$0	0%
OFFICE MACHINE RENTAL	\$284	\$310	\$400	\$435	\$90	\$125	40.3%
<b>Total 44 - Contractual Services:</b>	<b>\$606,798</b>	<b>\$637,845</b>	<b>\$612,142</b>	<b>\$685,531</b>	<b>-\$25,703</b>	<b>\$47,686</b>	<b>7.5%</b>
<b>45 - Other Cont. Services</b>							
MOSQUITO CONTROL	\$83,000	\$83,000	\$83,000	\$83,000	\$0	\$0	0%
PRINTING & PUBLISHING	\$255	\$275	\$350	\$275	\$75	\$0	0%
SERVICE CHARGE	\$2,953	\$3,200	\$2,700	\$3,200	-\$500	\$0	0%
STREET SIGNALS	\$43,990	\$52,000	\$52,000	\$52,000	\$0	\$0	0%
EMERALD ASH BORER PROGRAM	\$27,303	\$29,000	\$29,000	\$29,000	\$0	\$0	0%
LIABILITY INSURANCE	\$13,806	\$13,807	\$13,791	\$13,807	-\$16	\$0	0%
AUTO INSURANCE	\$28,115	\$28,115	\$28,082	\$28,115	-\$33	\$0	0%
PROPERTY INSURANCE	\$11,334	\$11,334	\$11,321	\$11,334	-\$13	\$0	0%
INSURANCE DEDUCTIBLES	\$17,070	\$10,000	\$10,000	\$10,000	\$0	\$0	0%
DAMAGE TO VILLAGE PROPERTY	\$69,638	\$50,000	\$50,000	\$50,000	\$0	\$0	0%
TELEPHONE SERVICE	\$2,769	\$3,000	\$3,000	\$3,000	\$0	\$0	0%
MOBILE PHONE	\$5,120	\$7,700	\$7,700	\$7,700	\$0	\$0	0%
MOBILE DATA SERVICE	\$8,449	\$9,000	\$9,000	\$9,300	\$0	\$300	3.3%
TRAINING & SCHOOLS	\$5,916	\$7,000	\$7,000	\$7,900	\$0	\$900	12.9%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
MEETING & CONVENTION	\$1,853	\$2,200	\$2,200	\$2,650	\$0	\$450	20.5%
DUES & SUBSCRIPTIONS	\$1,917	\$2,010	\$2,010	\$2,500	\$0	\$490	24.4%
CAR EXPENSE/MILEAGE REIMB	\$25	\$500	\$500	\$500	\$0	\$0	0%
INFO SYS TRAINING	\$428	\$650	\$650	\$750	\$0	\$100	15.4%
<b>Total 45 - Other Cont. Services:</b>	<b>\$323,940</b>	<b>\$312,791</b>	<b>\$312,304</b>	<b>\$315,031</b>	<b>-\$487</b>	<b>\$2,240</b>	<b>0.7%</b>
<b>46 - Supplies</b>							
OFFICE SUPPLIES	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	0%
COMPUTER SUPPLIES	\$86	\$300	\$300	\$300	\$0	\$0	0%
POSTAGE	\$120	\$200	\$200	\$200	\$0	\$0	0%
MISC OTHER SUPPLIES	\$697	\$900	\$900	\$900	\$0	\$0	0%
SMALL TOOLS	\$2,246	\$3,000	\$3,000	\$3,000	\$0	\$0	0%
HOUSEKEEPING SUPPLIES	\$479	\$1,200	\$750	\$1,000	-\$450	-\$200	-16.7%
SAFETY SUPPLIES	\$4,371	\$5,000	\$5,000	\$5,000	\$0	\$0	0%
AGG MATERIAL	\$7,034	\$7,000	\$7,000	\$9,000	\$0	\$2,000	28.6%
SIGNS	\$9,785	\$10,000	\$10,000	\$10,000	\$0	\$0	0%
ICE CONTROL	\$178,480	\$262,500	\$200,000	\$281,000	-\$62,500	\$18,500	7%
MAINTENANCE SUPPLIES	\$1,165	\$1,200	\$1,200	\$1,200	\$0	\$0	0%
MAILBOX REPLACEMENT	\$3,140	\$3,500	\$3,500	\$3,500	\$0	\$0	0%
ELECTRIC STREET LIGHTING	\$141,038	\$120,000	\$120,000	\$120,000	\$0	\$0	0%
ELECTRIC PUMP/LIFT STATN	\$5,637	\$5,000	\$5,600	\$5,600	\$600	\$600	12%
TELECOM EQUIPMENT	\$0	\$500	\$500	\$0	\$0	-\$500	-100%
COMPUTER HARDWARE	\$5,568	\$8,150	\$8,150	\$11,975	\$0	\$3,825	46.9%
COMPUTER SOFTWARE	\$0	\$1,000	\$1,000	\$1,100	\$0	\$100	10%
RADIO EQUIPMENT	\$365	\$500	\$500	\$500	\$0	\$0	0%
<b>Total 46 - Supplies:</b>	<b>\$361,209</b>	<b>\$430,950</b>	<b>\$368,600</b>	<b>\$455,275</b>	<b>-\$62,350</b>	<b>\$24,325</b>	<b>5.6%</b>
<b>54 - Fund Transfers Out</b>							
TRANSFER TO FLEET SERVICES	\$628,700	\$462,820	\$462,820	\$249,500	\$0	-\$213,320	-46.1%
TRANSFER TO HEALTH INSURANCE	\$300,200	\$379,000	\$379,000	\$367,740	\$0	-\$11,260	-3%
<b>Total 54 - Fund Transfers Out:</b>	<b>\$928,900</b>	<b>\$841,820</b>	<b>\$841,820</b>	<b>\$617,240</b>	<b>\$0</b>	<b>-\$224,580</b>	<b>-26.7%</b>
<b>Total Expense Objects:</b>	<b>\$4,126,227</b>	<b>\$4,333,637</b>	<b>\$4,057,920</b>	<b>\$4,251,993</b>	<b>-\$275,717</b>	<b>-\$81,644</b>	<b>-1.9%</b>



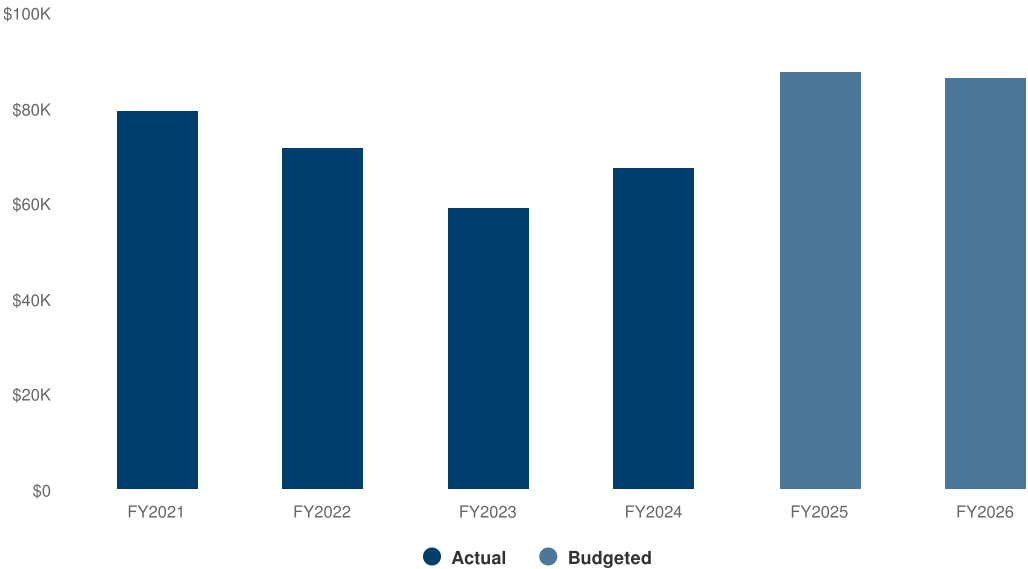
# Municipal Building Maintenance - 11075300

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

## Expenditures Summary

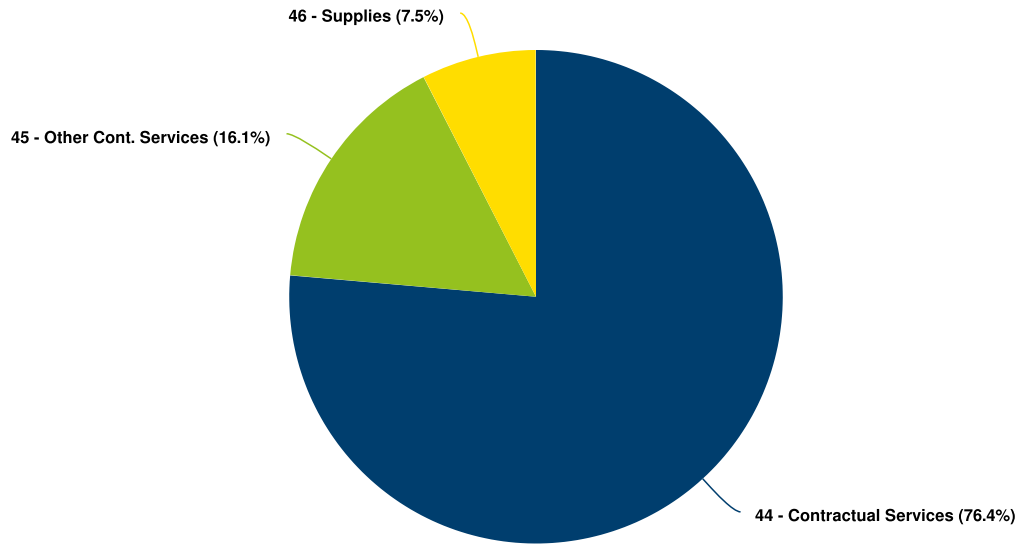
**\$86,381** **-\$1,260**  
(-1.44% vs. prior year)

Municipal Building Maintenance Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

Expenditures are projected to finish \$4K under budget.

### FY 2025/2026 Summary

Expenditures are down \$1.3K or 1.4% to match historical spending trends.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>Expense Objects</b>							
<b>44 - Contractual Services</b>							
NSSD SEWAGE FEE	\$176	\$200	\$200	\$240	\$0	\$40	20%
CUSTODIAL SERVICE	\$24,552	\$25,750	\$25,750	\$25,750	\$0	\$0	0%
BUILDING MAINTENANCE	\$15,389	\$25,000	\$25,000	\$25,000	\$0	\$0	0%
LANDSCAPE MAINTENANCE	\$9,537	\$10,000	\$10,000	\$15,000	\$0	\$5,000	50%
<b>Total 44 - Contractual Services:</b>	<b>\$49,653</b>	<b>\$60,950</b>	<b>\$60,950</b>	<b>\$65,990</b>	<b>\$0</b>	<b>\$5,040</b>	<b>8.3%</b>
<b>45 - Other Cont. Services</b>							
MISC SERVICES	\$6,353	\$10,000	\$10,000	\$7,500	\$0	-\$2,500	-25%
PROPERTY INSURANCE	\$6,390	\$6,391	\$6,384	\$6,391	-\$7	\$0	0%
<b>Total 45 - Other Cont. Services:</b>	<b>\$12,744</b>	<b>\$16,391</b>	<b>\$16,384</b>	<b>\$13,891</b>	<b>-\$7</b>	<b>-\$2,500</b>	<b>-15.3%</b>



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>46 - Supplies</b>							
HOUSEKEEPING SUPPLIES	\$2,096	\$3,000	\$3,000	\$3,000	\$0	\$0	0%
MAINTENANCE SUPPLIES	\$148	\$4,800	\$1,000	\$1,000	-\$3,800	-\$3,800	-79.2%
KITCHEN SUPPLIES	\$2,883	\$2,500	\$2,500	\$2,500	\$0	\$0	0%
<b>Total 46 - Supplies:</b>	<b>\$5,126</b>	<b>\$10,300</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>-\$3,800</b>	<b>-\$3,800</b>	<b>-36.9%</b>
<b>Total Expense Objects:</b>	<b>\$67,523</b>	<b>\$87,641</b>	<b>\$83,834</b>	<b>\$86,381</b>	<b>-\$3,807</b>	<b>-\$1,260</b>	<b>-1.4%</b>





## Public Works - W&S Operating - 22175500

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

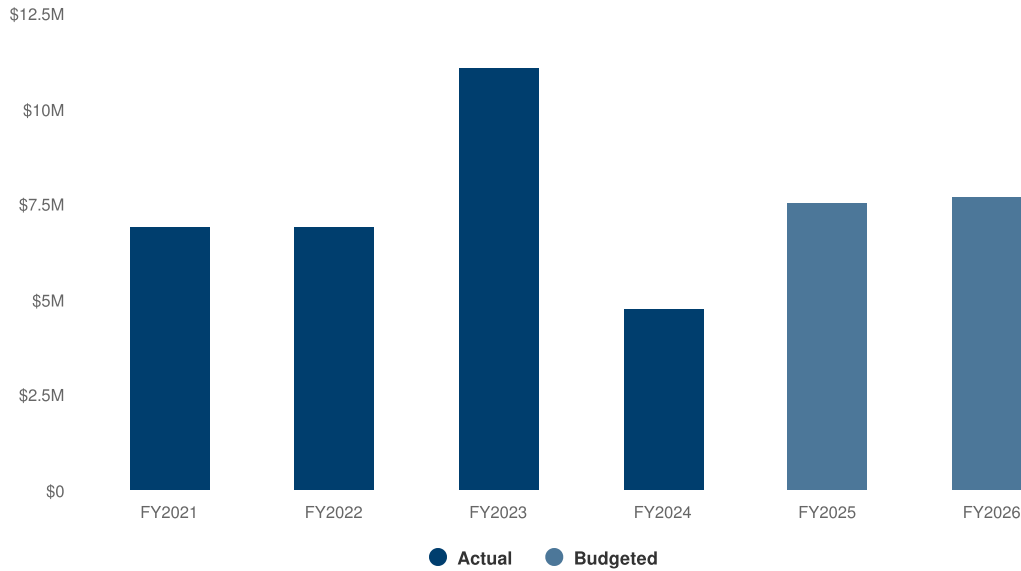
Public Works Department - 22175***			FY 23/24			FY 24/25			FY 25/26			
	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted Change		
Utility - 22175500	14.11	1.00	15.11	14.33	1.00	15.33	14.95	1.00	15.95	▲ 0.63		
Full-Time FTE's	13.45	1.00	14.45	13.70	1.00	14.70	14.70	1.00	15.70	▲ 1.00		
Public Works Director	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00		
Supervisor	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00		
Lead Maintenance Worker	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	0.00		
Assistant Administrator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Assistant to the Administrator	0.20	0.00	0.20	0.20	0.00	0.20	0.20	0.00	0.20	0.00		
GIS Specialist	0.00	0.00	0.00	0.25	0.00	0.25	0.25	0.00	0.25	0.00		
GIS Coordinator	0.25	0.00	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
GIS Administrator	0.00	0.00	0.00	0.25	0.00	0.25	0.25	0.00	0.25	0.00		
Finance Assistant I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Finance Assistant II	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	0.00		
Maintenance Worker I	3.00	1.00	4.00	3.00	1.00	4.00	4.00	1.00	5.00	▲ 1.00		
Maintenance Worker II	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00	0.00		
Administrative Services Coordinator	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.00		
Part Time FTE's	0.66	0.00	0.66	0.63	0.00	0.63	0.25	0.00	0.25	▼ -0.38		
General Office Secretary	0.28	0.00	0.28	0.25	0.00	0.25	0.25	0.00	0.25	0.00		
Maintenance Worker I (Locates)	0.38	0.00	0.38	0.38	0.00	0.38	0.00	0.00	0.00	▼ -0.38		



## Expenditures Summary

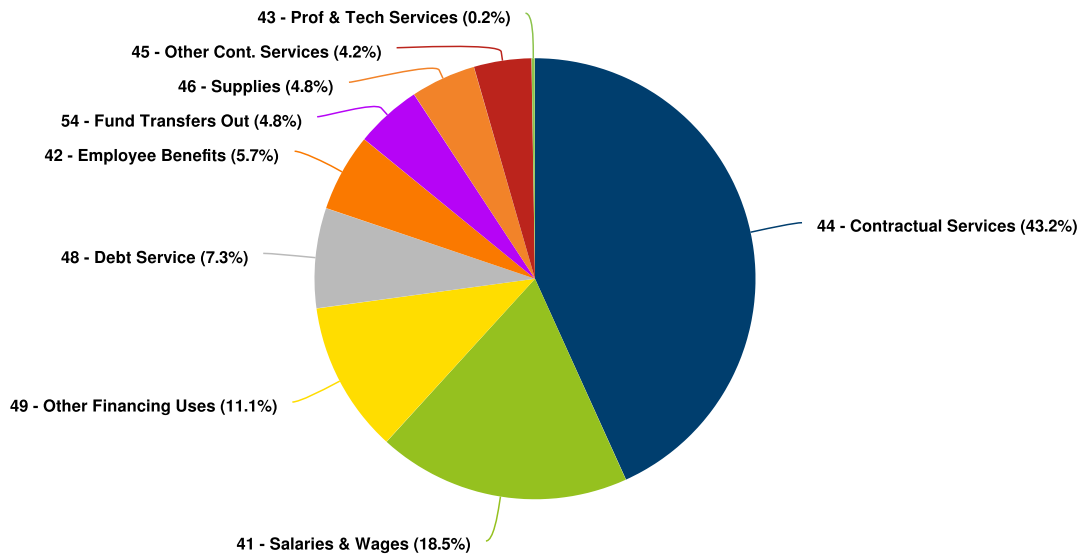
**\$7,691,490** **\$133,611**  
(1.77% vs. prior year)

### Public Works - Utility Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

Utility expenditures are projected to finish \$7.5M compared to a budget of \$7.56M. Notable variances include:

- 41 - Salaries & Wages is projected to finish \$132K under budget due to employee turnover.
- 42 - Employee Benefits is projected to finish \$50K under budget due to employee turnover.
- 44 - Contractual Services is projected to finish \$59K under budget due to lower mains maintenance, offset by increased water charges.
- 45 - Other Contractual Services is projected to finish \$149K over budget due to bank charges.

### FY 2025/2026 Summary

Expenditures are budget at \$7.7M an increase of \$134K or 1.8%. Notable variances include:

- 41 - Salaries & Wages are up \$56K or 4.1% due to wage adjustments.
- 44 - Contractual Services is up \$60K or 1.9% primarily due to increased software maintenance costs, water tower maintenance and water purchases.
- 46 - Supplies are up \$53K or 16.7% due to higher electricity costs.
- 49 - Other Financing Uses is up \$41K or 5.0% due to the administrative services fee increase.
- 54 - Fund Transfers Out is down \$56K or 13.1% due to lower health insurance and fleet services transfers.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Expense Objects							
41 - Salaries & Wages	\$1,139,324	\$1,370,500	\$1,238,449	\$1,426,020	-\$132,051	\$55,520	4.1%
42 - Employee Benefits	\$339,488	\$464,345	\$414,407	\$439,607	-\$49,938	-\$24,738	-5.3%
43 - Prof & Tech Services	\$1,561	\$18,700	\$18,812	\$18,810	\$112	\$110	0.6%
44 - Contractual Services	\$2,964,372	\$3,264,704	\$3,205,215	\$3,325,153	-\$59,489	\$60,449	1.9%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
45 - Other Cont. Services	\$331,491	\$319,071	\$467,655	\$324,205	\$148,584	\$5,134	1.6%
46 - Supplies	\$838,273	\$315,200	\$361,874	\$367,970	\$46,674	\$52,770	16.7%
49 - Other Financing Uses	\$773,275	\$811,940	\$811,940	\$852,537	\$0	\$40,597	5%
48 - Debt Service	\$70,140	\$564,249	\$564,249	\$564,248	\$0	-\$1	0%
47 - Capital	-\$2,148,268	\$0	\$0	\$0	\$0	\$0	0%
54 - Fund Transfers Out	\$456,100	\$429,170	\$429,170	\$372,940	\$0	-\$56,230	-13.1%
<b>Total Expense Objects:</b>	<b>\$4,765,755</b>	<b>\$7,557,879</b>	<b>\$7,511,771</b>	<b>\$7,691,490</b>	<b>-\$46,108</b>	<b>\$133,611</b>	<b>1.8%</b>



## Public Works - Fleet Services - 23375200

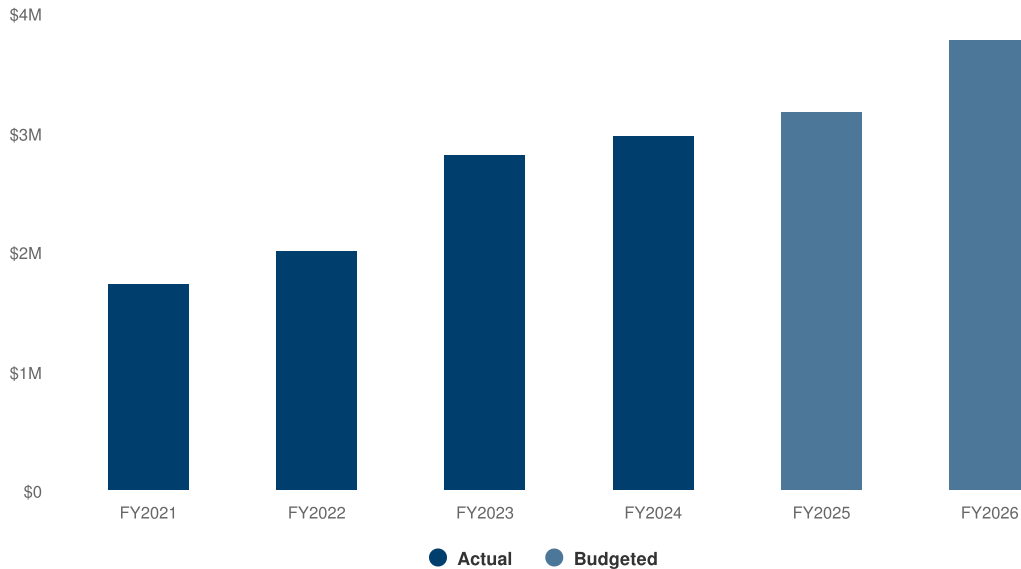
The Fleet Services Fund (new in FY 2020/2021) accounts for activity related to the maintenance and replacement of the Village's vehicle and equipment fleet. A central parts and supplies inventory, fueling facility, garage and fleet replacement forecasting is maintained by the Fleet Services Division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

Public Works Department - 23375 ***	FY 23/24			FY 24/25			FY 25/26			Budgeted Change
	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	Budgeted	Unbudgeted	Total Authorized	
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

### Expenditures Summary

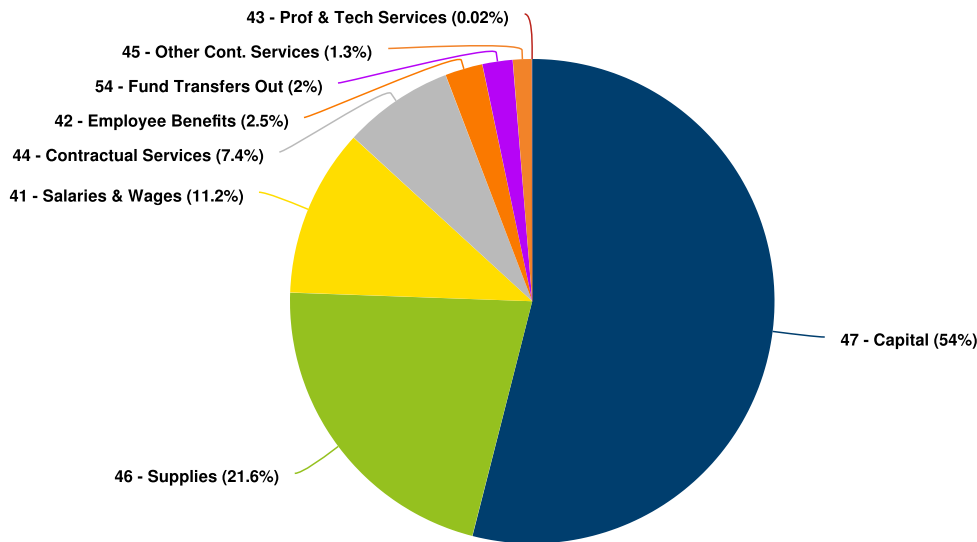
**\$3,782,328** **\$601,916**  
(18.93% vs. prior year)

#### Public Works - Fleet Services Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



### FY 2024/2025 Review

Fleet Maintenance expenditures are projected to finish at \$3.2M compared to a budget of \$3.2M. all accounts are expected to finish at or near budget.

### FY 2025/2026 Summary

Expenditures are budgeted at \$3.8M an increase of \$601K or 18.9%. Notable variances include:

- 41 - Salaries & Wages is up \$11K or 2.8% due to wage assumptions.
- 44 - Contractual Services is down \$38K or 11.9% due to less outside maintenance work.
- 47 - Capital is up \$616K or 43.2% due to increased vehicle purchases. Vehicle & equipment purchases are detailed in the capital improvements section of the budget.

Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>Expense Objects</b>							
<b>41 - Salaries &amp; Wages</b>							
SALARIES-REGULAR	\$348,574	\$385,790	\$385,790	\$396,890	\$0	\$11,100	2.9%
SALARIES-SICK LV BUYBACK	\$942	\$2,500	\$2,500	\$2,500	\$0	\$0	0%
LONGEVITY	\$300	\$300	\$300	\$600	\$0	\$300	100%
OVERTIME	\$17,893	\$25,000	\$25,000	\$25,000	\$0	\$0	0%
<b>Total 41 - Salaries &amp; Wages:</b>	<b>\$367,709</b>	<b>\$413,590</b>	<b>\$413,590</b>	<b>\$424,990</b>	<b>\$0</b>	<b>\$11,400</b>	<b>2.8%</b>
<b>42 - Employee Benefits</b>							
SOCIAL SECURITY	\$22,657	\$25,700	\$25,700	\$24,304	\$0	-\$1,396	-5.4%



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
MEDICARE	\$5,299	\$6,000	\$6,000	\$5,685	\$0	-\$315	-5.2%
IL MUNIC RETIREMENT FUND	\$29,021	\$33,100	\$33,100	\$39,200	\$0	\$6,100	18.4%
WORKERS COMP INSURANCE	\$16,101	\$16,102	\$16,102	\$16,102	\$0	\$0	0%
WELLNESS PROGRAM	\$0	\$150	\$150	\$150	\$0	\$0	0%
EMPLOYEE AWARDS/RECOG	\$627	\$400	\$400	\$400	\$0	\$0	0%
CLOTHING ALLOWANCE	\$2,372	\$2,400	\$2,400	\$2,400	\$0	\$0	0%
UNIFORM SERVICE	\$2,693	\$3,000	\$3,000	\$3,000	\$0	\$0	0%
MEDICAL EXPENSE	\$1,634	\$1,000	\$1,000	\$1,055	\$0	\$55	5.5%
CDL REIMBURSEMENT	\$0	\$150	\$150	\$70	\$0	-\$80	-53.3%
RHS ER PORTION NON- BARGAINED	\$0	\$2,600	\$2,600	\$2,625	\$0	\$25	1%
<b>Total 42 - Employee Benefits:</b>	<b>\$80,403</b>	<b>\$90,602</b>	<b>\$90,602</b>	<b>\$94,991</b>	<b>\$0</b>	<b>\$4,389</b>	<b>4.8%</b>
<b>43 - Prof &amp; Tech Services</b>							
PERSONNEL TESTING	\$729	\$200	\$200	\$200	\$0	\$0	0%
CDL SCREENING	\$390	\$400	\$400	\$370	\$0	-\$30	-7.5%
<b>Total 43 - Prof &amp; Tech Services:</b>	<b>\$1,119</b>	<b>\$600</b>	<b>\$600</b>	<b>\$570</b>	<b>\$0</b>	<b>-\$30</b>	<b>-5%</b>
<b>44 - Contractual Services</b>							
TIRE DISPOSAL	\$486	\$550	\$550	\$550	\$0	\$0	0%
CUSTODIAL SERVICE	\$5,160	\$6,000	\$6,000	\$5,250	\$0	-\$750	-12.5%
CLOUD & NETWORK SERVICES	\$4,630	\$5,455	\$5,455	\$4,070	\$0	-\$1,385	-25.4%
NETWORK SERVICES	\$0	\$0	\$0	\$2,025	\$0	\$2,025	N/A
COMPUTER HARDWARE MAINT	\$2,173	\$2,775	\$2,775	\$2,800	\$0	\$25	0.9%
COMP SOFTWARE MAINTENANCE	\$4,480	\$5,010	\$5,010	\$4,550	\$0	-\$460	-9.2%
TELECOM MAINTENANCE	\$372	\$660	\$660	\$647	\$0	-\$13	-2%
EQUIPMENT MAINTENANCE	\$5,917	\$7,350	\$7,350	\$7,350	\$0	\$0	0%
BUILDING MAINTENANCE	\$29,771	\$35,000	\$35,000	\$30,000	\$0	-\$5,000	-14.3%
AUTO & TRUCK MAINT	\$200,811	\$250,000	\$250,000	\$210,000	\$0	-\$40,000	-16%
FUEL FACILITY MAINTENANCE	\$17,267	\$3,500	\$3,500	\$11,550	\$0	\$8,050	230%
OFFICE MACHINE RENTAL	\$284	\$310	\$310	\$205	\$0	-\$105	-33.9%
<b>Total 44 - Contractual Services:</b>	<b>\$271,350</b>	<b>\$316,610</b>	<b>\$316,610</b>	<b>\$278,997</b>	<b>\$0</b>	<b>-\$37,613</b>	<b>-11.9%</b>



Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
<b>45 - Other Cont. Services</b>							
PRINTING & PUBLISHING SERVICES	\$303	\$415	\$415	\$365	\$0	-\$50	-12%
LIABILITY INSURANCE	\$28,825	\$28,825	\$28,825	\$28,825	\$0	\$0	0%
OTHER INSURANCE	\$3,137	\$3,500	\$3,500	\$3,500	\$0	\$0	0%
MOBILE PHONE	\$1,795	\$2,040	\$2,040	\$3,000	\$0	\$960	471%
TRAINING & SCHOOLS	\$7,778	\$6,850	\$6,850	\$9,000	\$0	\$2,150	31.4%
MEETING AND CONVENTION	\$409	\$500	\$500	\$500	\$0	\$0	0%
DUES & SUBSCRIPTIONS	\$240	\$225	\$225	\$60	\$0	-\$165	-73.3%
CAR EXPENSE/MILEAGE REIMB	\$995	\$1,000	\$1,000	\$2,200	\$0	\$1,200	120%
INFO SYSTEMS TRAINING	\$83	\$350	\$350	\$350	\$0	\$0	0%
<b>Total 45 - Other Cont. Services:</b>	<b>\$43,565</b>	<b>\$43,705</b>	<b>\$43,705</b>	<b>\$47,800</b>	<b>\$0</b>	<b>\$4,095</b>	<b>9.4%</b>
<b>46 - Supplies</b>							
OFFICE SUPPLIES	\$650	\$530	\$530	\$500	\$0	-\$30	-5.7%
POSTAGE	\$0	\$100	\$100	\$0	\$0	-\$100	-100%
MISC OTHER SUPPLIES	\$648	\$900	\$900	\$500	\$0	-\$400	-44.4%
SMALL TOOLS	\$3,509	\$6,000	\$6,000	\$6,000	\$0	\$0	0%
HOUSEKEEPING SUPPLIES	\$398	\$900	\$900	\$750	\$0	-\$150	-16.7%
SAFETY SUPPLIES	\$2,784	\$2,500	\$2,500	\$2,500	\$0	\$0	0%
INTERNAL PARTS	\$195,706	\$200,000	\$200,000	\$180,000	\$0	-\$20,000	-10%
WELDING SUPPLIES	\$2,979	\$3,000	\$3,000	\$3,000	\$0	\$0	0%
FUEL	\$484,853	\$450,000	\$451,000	\$451,000	\$1,000	\$1,000	0.2%
DIESEL FUEL	\$136,939	\$150,000	\$150,000	\$150,000	\$0	\$0	0%
COMPUTER HARDWARE	\$0	\$1,325	\$1,325	\$12,450	\$0	\$11,125	839.6%
COMPUTER SOFTWARE	\$0	\$200	\$200	\$160	\$0	-\$40	-20%
MACHINERY & EQUIPMENT	\$0	\$0	\$0	\$10,200	\$0	\$10,200	N/A
<b>Total 46 - Supplies:</b>	<b>\$828,466</b>	<b>\$815,455</b>	<b>\$816,455</b>	<b>\$817,060</b>	<b>\$1,000</b>	<b>\$1,605</b>	<b>0.2%</b>
<b>47 - Capital</b>							
VEHICLES	\$260,100	\$707,000	\$707,000	\$574,500	\$0	-\$132,500	-18.7%
HEAVY EQUIPMENT	\$194,706	\$234,500	\$117,500	\$75,000	-\$117,000	-\$159,500	-68%
VEHICLES	\$320,123	\$206,500	\$265,000	\$585,000	\$58,500	\$378,500	183.3%
DEPARTMENT SOFTWARE SYS&APPS	\$0	\$8,850	\$8,850	\$0	\$0	-\$8,850	-100%
HEAVY EQUIPMENT	\$194,706	\$62,500	\$62,500	\$20,000	\$0	-\$42,500	-68%
VEHICLES	\$336,047	\$206,500	\$265,000	\$787,000	\$58,500	\$580,500	281.1%
<b>Total 47 - Capital:</b>	<b>\$1,305,682</b>	<b>\$1,425,850</b>	<b>\$1,425,850</b>	<b>\$2,041,500</b>	<b>\$0</b>	<b>\$615,650</b>	<b>43.2%</b>





Name	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2025 Projected (\$ Change)	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
54 - Fund Transfers Out							
TRANSFER TO HEALTH INSURANCE	\$80,100	\$74,000	\$74,000	\$76,420	\$0	\$2,420	3.3%
Total 54 - Fund Transfers Out:	\$80,100	\$74,000	\$74,000	\$76,420	\$0	\$2,420	3.3%
Total Expense Objects:	\$2,978,394	\$3,180,412	\$3,181,412	\$3,782,328	\$1,000	\$601,916	18.9%



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# **CAPITAL IMPROVEMENTS**

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## Capital Improvement Summary

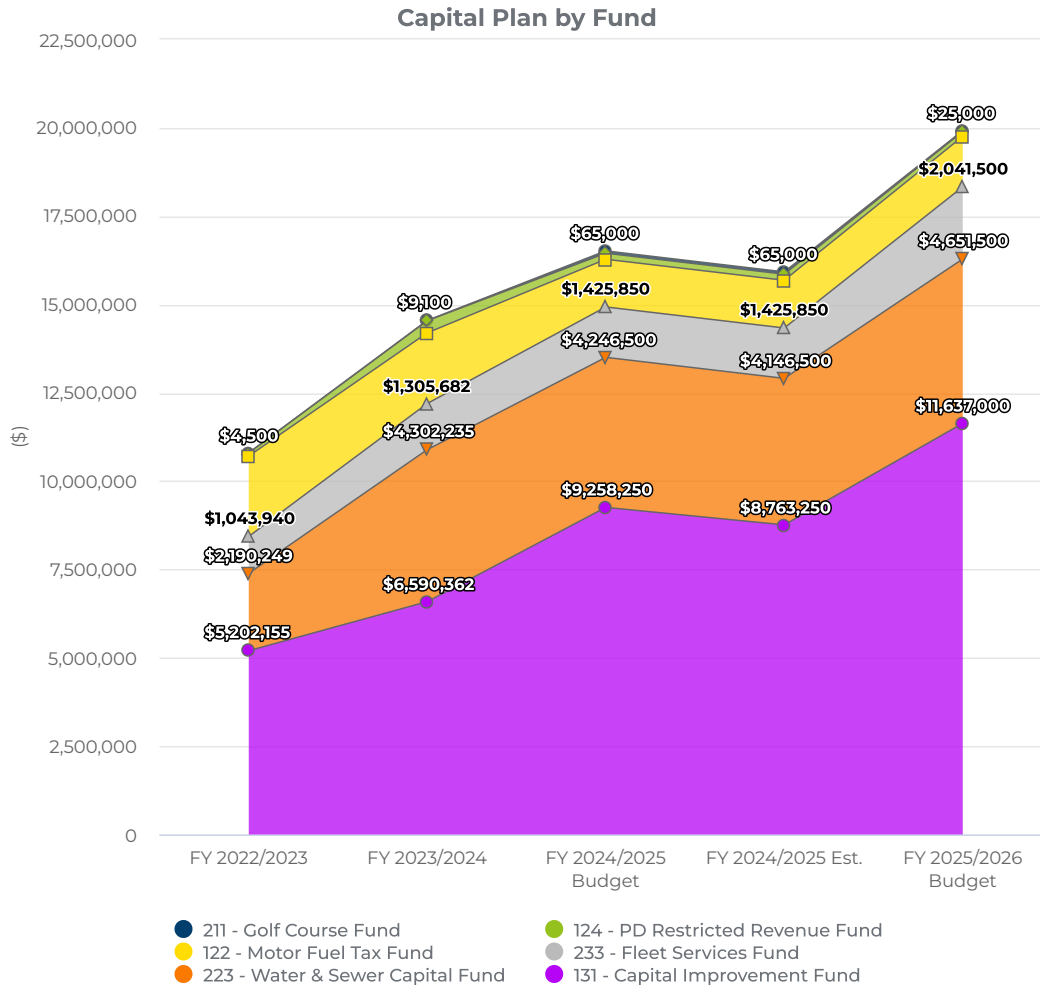
FY 2025/2026 funded capital and infrastructure budget totals \$19.9M. Historically, the Village has funded infrastructure improvements through one-time revenues from development and operating surpluses in the General Fund. Recognizing limited future development opportunities and the need for long-term 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 \$5.7M in FY 2025/2026. Home Rule Sales Tax is the main funding source for the general government portion of the Village's Multi-Year Capital Improvement Plan (CIP), while the Water & Sewer portion is largely funded from water rates and reserves to enable an aggressive program. The second most significant funding source for the capital plan is 110 - General Fund excess reserves. Each year following the completion of the annual audit, the Village determines the excess reserve balance above the policy limit and approves a capital contribution fund transfer to support the capital plan.

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



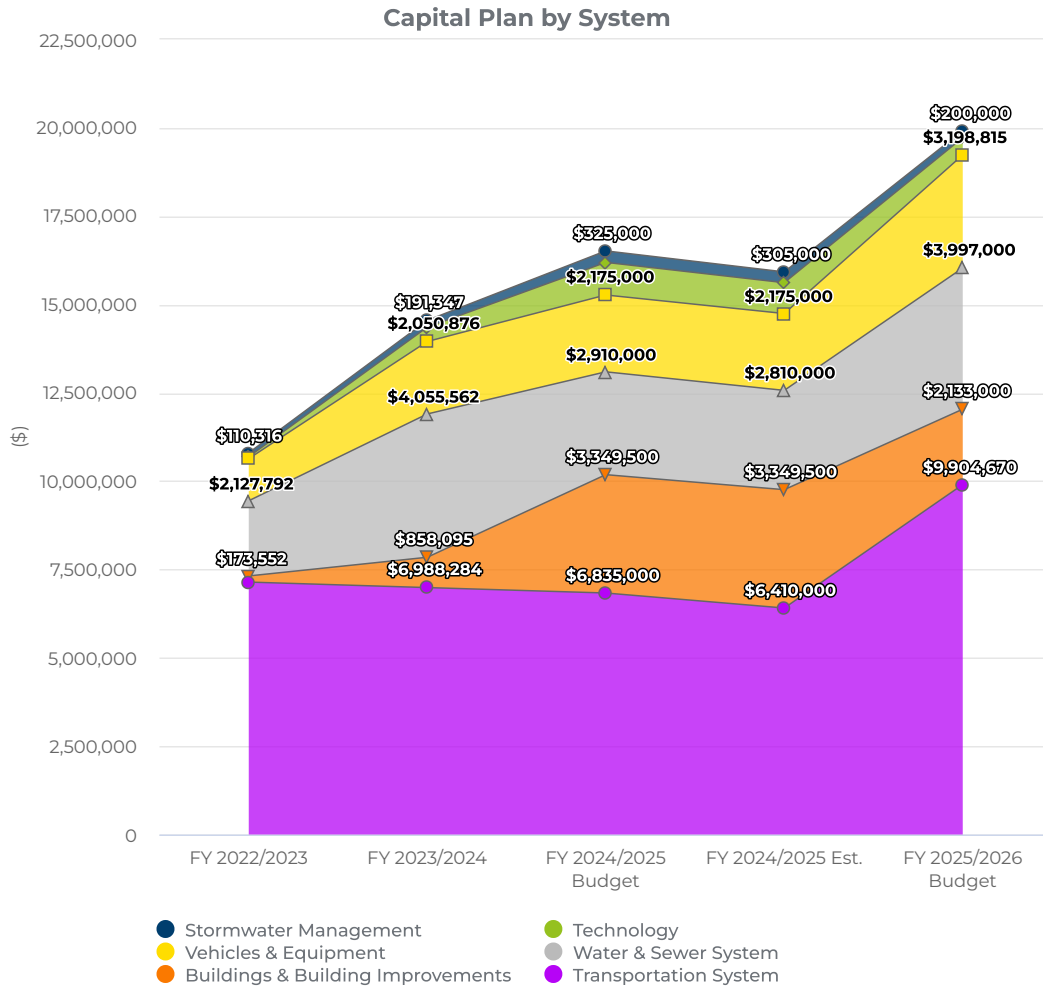
## Capital Plan by Fund

	FY 22/23	FY 23/24	FY 24/25		FY 25/26	\$ Change	
Fund	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	% of Prior Year Budget
Total All Funds	10,802,592	\$14,550,413	\$16,517,600	\$15,922,600	\$19,921,985	\$3,404,385	120.6%
122 - Motor Fuel Tax Fund	2,275,523	2,000,001	1,350,000	1,350,000	1,429,670	79,670	105.9%
124 - PD Restricted Revenue Fund	86,226	343,034	172,000	172,000	137,315	(34,685)	79.8%
131 - Capital Improvement Fund	5,202,155	6,590,362	9,258,250	8,763,250	11,637,000	2,378,750	125.7%
211 - Golf Course Fund	4,500	9,100	65,000	65,000	25,000	(40,000)	38.5%
223 - Water & Sewer Capital Fund	2,190,249	4,302,235	4,246,500	4,146,500	4,651,500	405,000	109.5%
233 - Fleet Services Fund	1,043,940	1,305,682	1,425,850	1,425,850	2,041,500	615,650	143.2%



## Capital Plan by System

	FY 22/23	FY 23/24	FY 24/25		FY 25/26	\$ Change	
Fund	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	% of Prior Year Budget
Total All Funds	\$10,802,592	\$14,550,413	\$16,517,600	\$15,922,600	\$19,921,985	\$3,404,385	120.6%
Transportation System	7,144,128	6,988,284	6,835,000	6,410,000	9,904,670	3,069,670	144.9%
Buildings & Improvements	173,552	858,095	3,349,500	3,349,500	2,133,000	(1,216,500)	63.7%
Water & Sewer System	2,127,792	4,055,562	2,910,000	2,810,000	3,997,000	1,087,000	137.4%
Vehicles & Equipment	1,192,168	2,050,876	2,175,000	2,175,000	3,198,815	1,023,815	147.1%
Stormwater Management System	110,316	191,347	325,000	305,000	200,000	(125,000)	61.5%
Technology	54,636	406,249	923,100	873,100	488,500	(434,600)	52.9%



# Transportation System

## Overview

The Village's transportation system consists of both pedestrian and vehicular facilities. The Village recognizes the need to have a network of pedestrian connections throughout the community and the Village Board adopted the Village of Gurnee Pedestrian/Bicycle Trail Master Plan in 1994 to serve as a guide for the Village's trail system. The Village established the Blue Ribbon Commission in 2015 to identify areas where walkability and biking could be enhanced and updated the Master Plan accordingly in FY2017-2018. Since then, allocated funds have been earmarked for the ongoing rehabilitation and construction of additional sidewalks and pedestrian paths. Pedestrian facilities include concrete sidewalks, paved pedestrian trails, bridges, and unpaved pedestrian trails throughout the community. The Village maintains approximately 147 miles of concrete and paved sidewalks on local, county, and state roadways.

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

## Assumptions & Approach

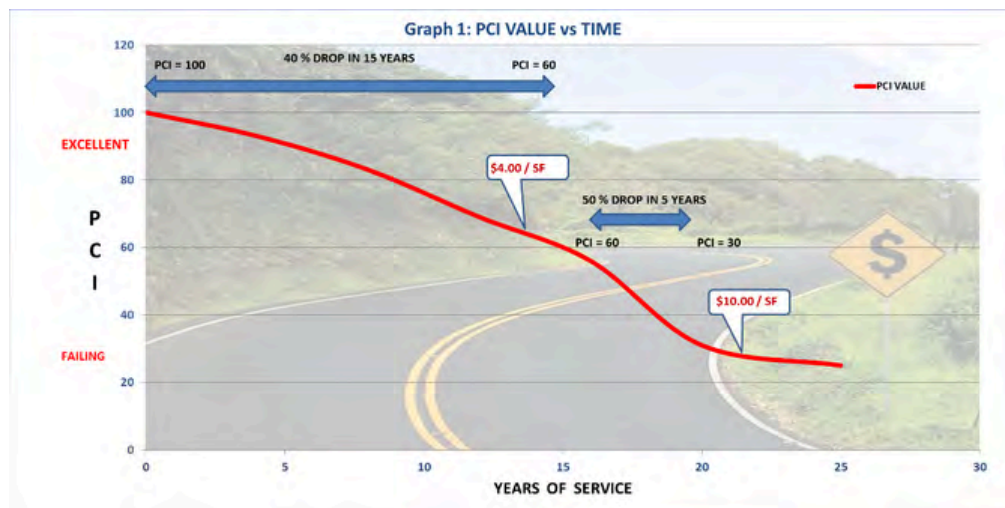
Expansion of the roadway and pedestrian network is costly and historically the Village has only pursued expansion as part of larger regional projects. The focus of capital funding for this system is expected to maintain the existing facilities rather than building new, with the exception of interconnecting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

The priorities of the annual resurfacing/reconstruction program are based on a pavement condition index (PCI) survey conducted in 2024 that rated road surfaces on a scale of 1-100 with a ranking 100 being a perfect surface. Deterioration rates of pavements vary based on a combination of initial construction methods, weather conditions, traffic, and existing distress therefore regular evaluation of the pavement network is required.

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

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

To maintain a high level of service and the best return on investment the Village targets six miles of roadway resurfacing per year for a 20 year cycle (121 miles / 20 years). As capital funding allows, the Village intends to strive for the six mile per year mark to maintain a 20 year replacement cycle.

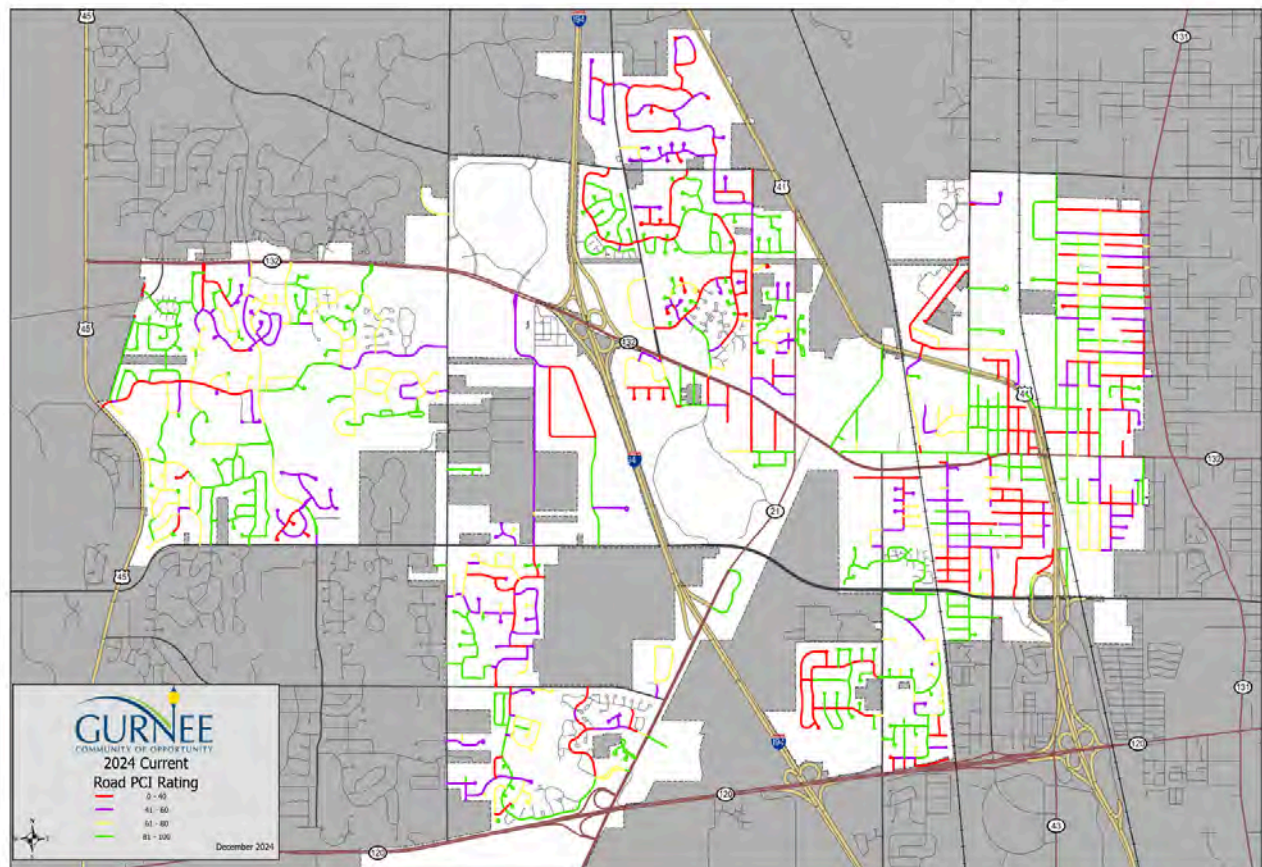


In the previous fiscal year, the Village resurfaced 7.6 miles of roadway. The FY2025/2026 program will expand to include both resurfacing and reconstruction, covering approximately 7.8 miles of roadway improvements. By investing in rehabilitation and preventative maintenance, the Village aims to minimize the risk of large-scale pavement failures while adhering to an annual target of rehabilitating six miles of roadway at a cost of \$5 to \$6 million, with a 20-year lifecycle for the improvements.

The FY2025/2026 program will be the largest in the Village's history. By consistently rehabilitating more than six miles of roadway, the Village is making significant progress in addressing deferred maintenance from smaller programs in past years.

The pavement condition map below reflects survey work completed in 2022, updated to include improvements made since that study. The Village's current average Pavement Condition Index (PCI) rating is 65, up from an average of 61 in 2022. This four-point improvement is the result of preventative maintenance measures such as resurfacing, patching, and reconstruction efforts.

A new pavement condition survey is scheduled for FY2025/2026 to reassess and confirm the current condition of the road network.



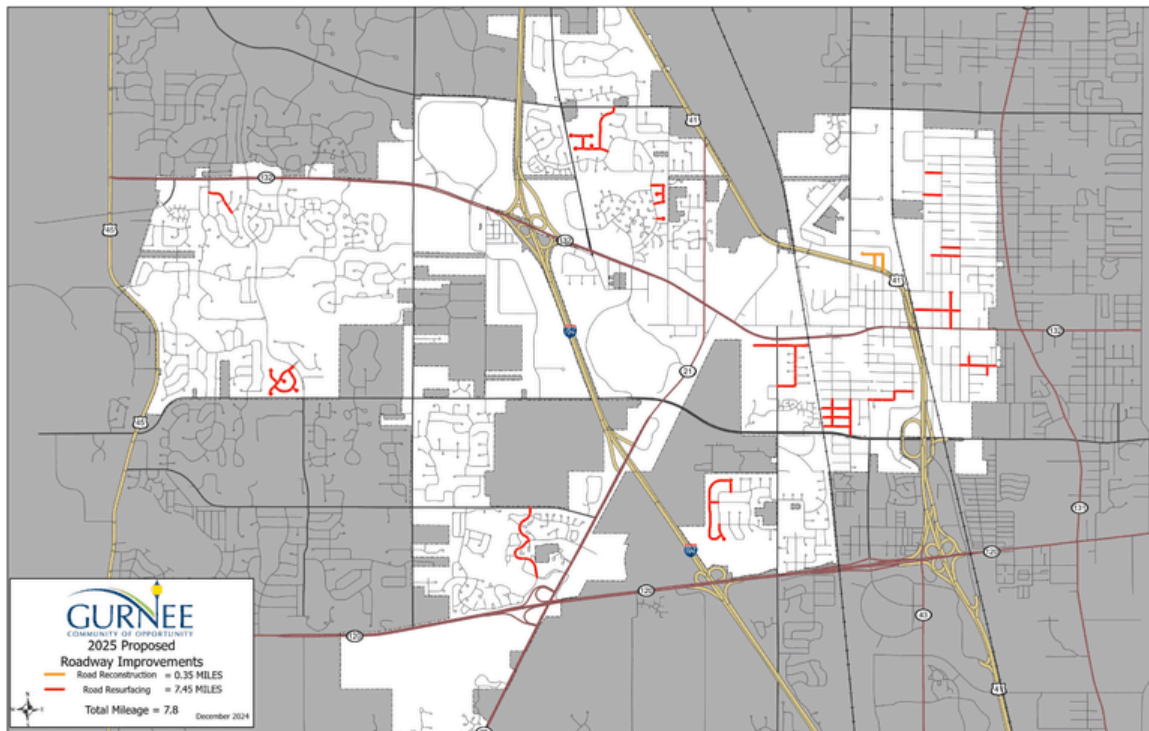
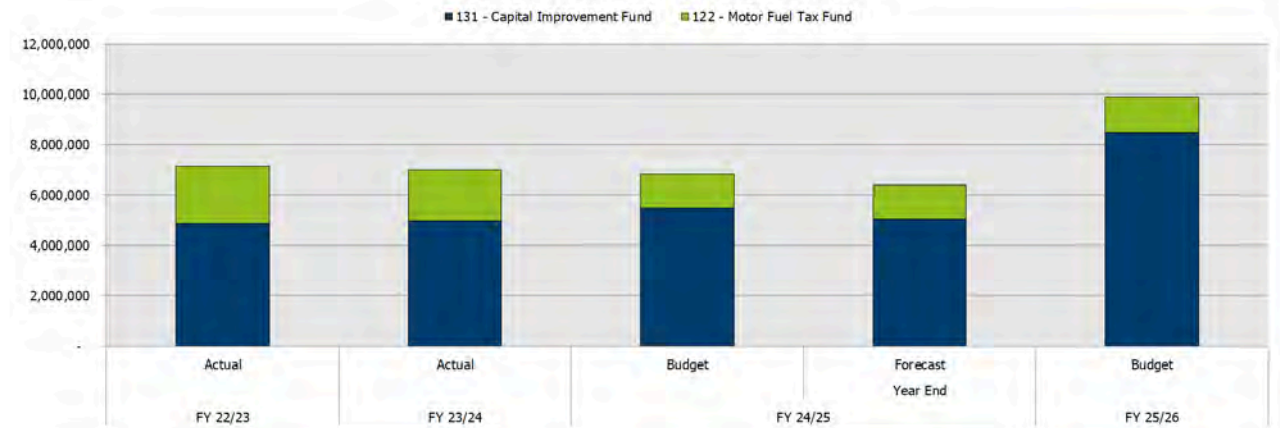
- o FY2026 - \$9.9M
  - o \$6.4M in resurfacing (7.45 miles) and \$1.0M in reconstruction (0.35 miles) road work
  - o \$1.3M in engineering consultant services
  - o \$800K in sidewalk replacement in Zone 1 & 5
  - o \$110K for street light wiring on Lakeside Drive

Future Operating Budget Impact: None



Transportation System	FY 22/23		FY 23/24		FY 24/25		FY 25/26		\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual		Actual		Budget	Year End Forecast	Budget			
<b>Total Transportation System Expenditures</b>	<b>7,144,128</b>		<b>\$6,988,284</b>		<b>\$6,835,000</b>	<b>\$6,410,000</b>	<b>\$9,904,670</b>		<b>\$3,069,670</b>	<b>144.9%</b>
<b>122 - Motor Fuel Tax Fund</b>	<b>2,275,523</b>		<b>\$2,000,001</b>		<b>\$1,350,000</b>	<b>\$1,350,000</b>	<b>\$1,429,670</b>		<b>\$79,670</b>	<b>105.9%</b>
12275400 - MFT PW Administration	443012 - STREET SURFACING-MAINT	1,947,027	1,000,001	1,350,000	1,350,000	1,300,000	(50,000)	96.3%		
12275471 - MFT PW High Growth	443012 - STREET SURFACING-MAINT	45,000	-	-	-	45,000	45,000	0.0%		
12275472 - MFT PW Rebuild IL	443012 - STREET SURFACING-MAINT	283,496	1,000,000	-	-	84,670	84,670	0.0%		
<b>131 - Capital Improvement Fund</b>	<b>4,868,604</b>		<b>\$4,988,283</b>		<b>\$5,485,000</b>	<b>\$5,060,000</b>	<b>\$8,475,000</b>		<b>\$2,990,000</b>	<b>154.5%</b>
13175100 - Capital PW Administration	474004 - STREET LIGHTS	121,896	32,980	100,000	100,000	110,000	10,000	110.0%		
13175150 - Capital Infrastructure	443015 - PUBLIC SIDEWALK	160,510	166,516	150,000	150,000	250,000	100,000	166.7%		
13175150 - Capital Infrastructure	433008 - ENGINEERING CONSULTANT	267,750	400,316	500,000	500,000	1,320,000	820,000	264.0%		
13175150 - Capital Infrastructure	472002 - INTERGOV COST SHARING	-	152,000	315,000	315,000	30,000	(285,000)	9.5%		
13175150 - Capital Infrastructure	443014 - PAVEMENT MARKING	16,757	59,921	75,000	75,000	75,000	-	100.0%		
13175150 - Capital Infrastructure	443012 - STREET SURFACING-MAINT	4,104,160	3,727,761	4,225,000	3,800,000	6,115,000	1,890,000	144.7%		
13175150 - Capital Infrastructure	472011 - SIDEWALK IMPROVEMENTS	197,530	448,789	100,000	100,000	550,000	450,000	550.0%		
13175150 - Capital Infrastructure	472013 - BRIDGE MAINTENANCE	-	-	20,000	20,000	25,000	5,000	125.0%		

### Transportation System Spending





# Buildings & Building Improvements

## Overview

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

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

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

The Village's main facilities include:

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

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

## Assumptions & Approach

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

Following is a list of proposed spending for the upcoming fiscal year, any notable anticipated expenditures in the out years.

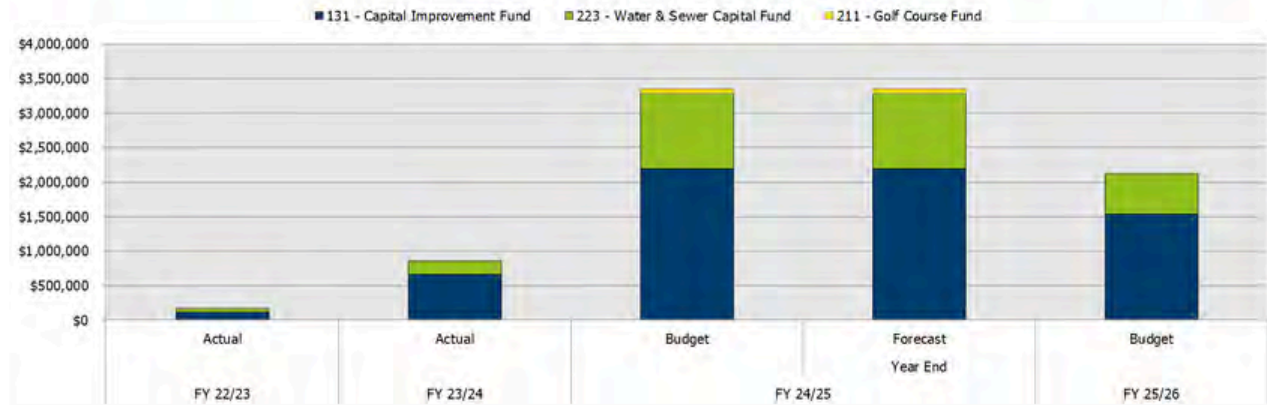
- FY2026 - \$2.1M
  - \$600K for the reconstruction of the 32-year-old fuel island at Public Works
  - \$440K for the reconfiguration and upgrade of Fire Station #2
  - \$150K for the upgrade of access control at the Police Department
  - \$120K for generator installs at lift stations
  - \$106K for updates to the Community Room, Evidence Room and Interior at the Police Department
  - \$100K for updates to Village Hall
  - \$100K for replacement of trench drains at Public Works
  - \$100k for HVAC upgrades at Police and Public Works
  - \$75K for upgrades to various areas of Public Works
- FY2027
  - Golf Course Fund - \$3.0M is included for the replacement of the irrigation system.

Future Operating Budget Impact: Lower maintenance expenses for the fuel island and HVAC systems.



Buildings & Improvements	FY 22/23		FY 23/24		FY 24/25		FY 25/26		\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual		Actual		Budget	Year End Forecast	Budget			
<b>Total Buildings &amp; Improvements Expenditures</b>	<b>\$173,552</b>		<b>\$858,095</b>		<b>\$3,349,500</b>	<b>\$3,349,500</b>	<b>\$2,133,000</b>		<b>(\$1,216,500)</b>	<b>63.7%</b>
<b>131 - Capital Improvement Fund</b>	<b>\$106,596</b>		<b>\$664,520</b>		<b>\$2,199,500</b>	<b>\$2,199,500</b>	<b>\$1,540,500</b>		<b>(\$659,000)</b>	<b>70.0%</b>
13110100 - CapitalAdministration	473003 - BUILDING IMPROVEMENTS	40,883	180,336		1,017,500	1,017,500	100,000		(917,500)	9.8%
13140100 - CapitalPDAministration	473003 - BUILDING IMPROVEMENTS	3,256	176,732		299,500	299,500	493,000		193,500	164.6%
13150100 - CapitalFAdministration	473003 - BUILDING IMPROVEMENTS	-	122,978		277,500	277,500	590,000		312,500	212.6%
13175100 - CapitalPWAdministration	473003 - BUILDING IMPROVEMENTS	62,456	184,475		605,000	605,000	357,500		(247,500)	59.1%
<b>211 - Golf Course Fund</b>	<b>\$4,500</b>		<b>\$9,100</b>		<b>\$65,000</b>	<b>\$65,000</b>	<b>\$25,000</b>		<b>(\$40,000)</b>	<b>38.5%</b>
21113000 - GolfAdministration	473003 - Building Improvements	4,500	9,100		65,000	65,000	25,000		(40,000)	38.5%
21113000 - GolfAdministration	474006 - Golf Course Improvements	-	-		-	-	-		-	0.0%
<b>223 - Water &amp; Sewer Capital Fund</b>	<b>\$62,456</b>		<b>\$184,475</b>		<b>\$1,085,000</b>	<b>\$1,085,000</b>	<b>\$567,500</b>		<b>(\$517,500)</b>	<b>52.3%</b>
22375500 - W&SCapitalPublicWorks	473003 - Building Improvements	62,456	184,475		1,085,000	1,085,000	567,500		(517,500)	52.3%

### Buildings & Improvements Spending



# Water & Sewer System

## Overview

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

From 1960 to 1990, the Village's water distribution system increased from 13.9 miles to 73.7 miles. This represents a five-fold increase during the thirty-year time frame. From 1990 to present, the system has more than doubled in length from 73.7 miles to 182 miles. The Village's water source was changed in 1992 and continues to be provided by the Central Lake County Joint Action Water Agency (CLCJAWA), which pipes Lake Michigan water to the Village from the Lake Bluff shoreline pumping station.

As the water system passes 60 years of age, significant portions of the original water system are deteriorating resulting in a lower level of service to the community in the form of water shutdowns to repair pipe breaks and perform maintenance of pumps, tanks, valves and hydrants. Capital investment for the future is expected to be focused on maintaining and rehabilitating the existing system with a focus on operational efficiency.

The Village of Gurnee's sanitary sewer system was originally constructed in the mid-1960's in conjunction with the water system. The system totaled 88,680 lineal feet (16.8 miles). Today, the sanitary sewer system is a combination of gravity lines, force mains and lift stations. There are 142 miles of sanitary sewer (gravity) and 2.8 miles of sanitary sewer force main. Currently, there are eight sanitary sewer lift stations in operation. The lift stations along with the force mains are able to service parts of the community that would otherwise be unable to obtain sanitary service by gravity due to the topography of the land and depth of the sanitary sewer system.

The majority of all municipal wastewater is conveyed through Village-owned and maintained sanitary sewer mains. The wastewater is then routed to either the Lake County Public Works (LCPW) transmission main on the west side of Interstate 94 or to the North Shore Water Reclamation District (NSWRD) transmission main on the east side of the Interstate 94. Both sewer mains convey flow to the NSWRD treatment facility located in Gurnee.

Until 2011, the Village actively funded sewer extension projects in the northeast portion of the community, providing new service options for residents previously reliant on individual septic systems. While some gaps remain, strong neighborhood support could prompt further investment in additional sewer extensions.

As part of the Village's Strategic Plan, efforts will focus on expanding both sewer connections and public water access. In the next fiscal year, the Village plans to install 2,000 feet of public sanitary sewer in the Quality Acres neighborhood, which currently relies exclusively on septic systems.

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

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

## Assumptions & Approach

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

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



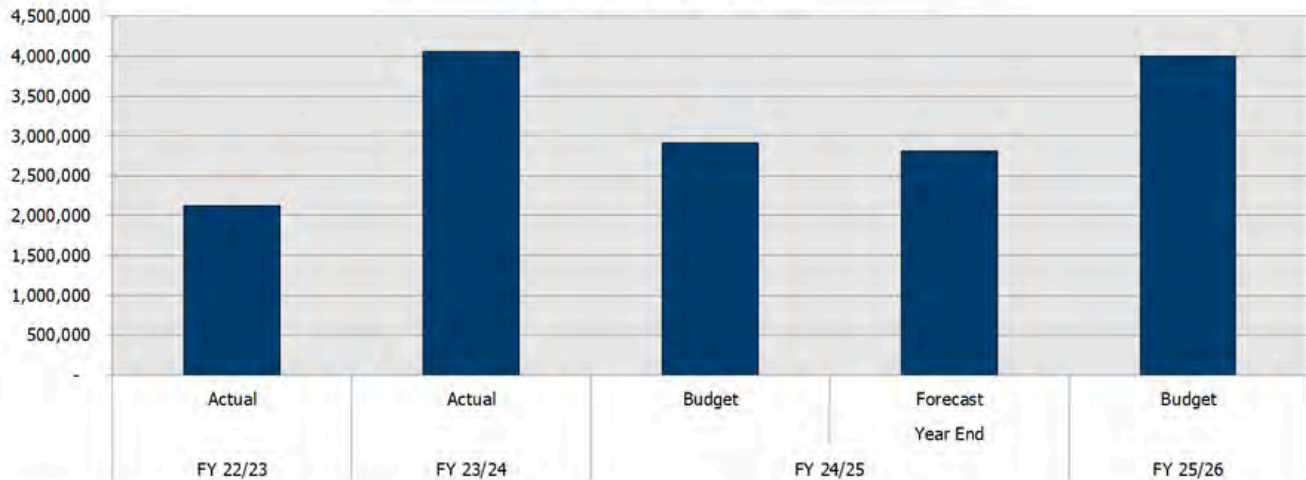
- o FY2026 - \$4.0M
  - o \$2.5M in watermain improvements including the Stoney Island area
  - o \$637K in SCADA system upgrades in accordance with the 2024 SCADA Optimization Master Plan
  - o \$500K for installing sanitary sewer in the Quality Acres area
  - o \$101K for intergovernmental share of improvements at Stearns & 41 and Washington & Hunt Club

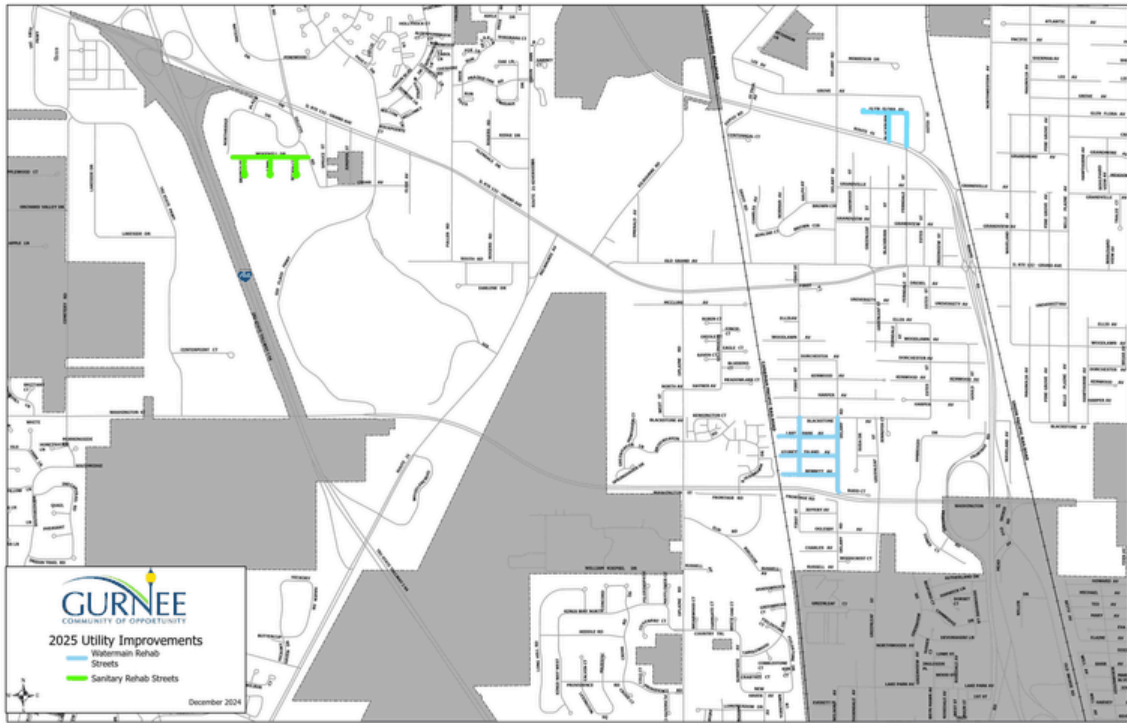
Future Operating Budget Impact: Upgraded watermain should reduce instances of main breaks and thus have an impact on overtime and contracted services. Upgrades to the SCADA system will allow employees to remotely monitor the system without the need to be on-site.

Water & Sewer System	FY 22/23	FY 23/24	FY 24/25		FY 25/26	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total Water &amp; Sewer System Expenditures</b>	<b>\$2,127,792</b>	<b>\$4,055,562</b>	<b>\$2,910,000</b>	<b>\$2,810,000</b>	<b>\$3,997,000</b>	<b>\$1,087,000</b>	<b>137.4%</b>
<b>223 - Water &amp; Sewer Capital Fund</b>	<b>2,127,792</b>	<b>\$4,055,562</b>	<b>\$2,910,000</b>	<b>\$2,810,000</b>	<b>3,997,000</b>	<b>\$1,087,000</b>	<b>137.4%</b>
472002 - Intergov Cost Sharing	-	629,861	1,300,000	1,300,000	100,500	(1,199,500)	7.7%
472003 - Utility Improvement	1,989,963	3,367,884	1,400,000	1,300,000	3,200,000	1,800,000	228.6%
472004 - Engineering Studies	16	-	60,000	60,000	60,000	-	100.0%
475022 - SCADA System	137,813	57,817	150,000	150,000	636,500	486,500	424.3%

## Water & Sewer System Spending

■ 223 - Water & Sewer Capital Fund





# Vehicles & Equipment

## Overview

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

The Village of Gurnee recognizes the importance of maintaining, replacing, and purchasing equipment and vehicles to guarantee public safety and the efficient delivery of services. Vehicles include squad cars, fire apparatus, ambulances and snowplows among others. The Village has been successful in limiting the number of vehicles in the fleet budgeted for replacement by shifting heavily used vehicles to other areas that are less demanding. For example, a Police squad that reaches a certain age, engine hours and mileage threshold may not be appropriate as a Police vehicle but it can be utilized by the Community Development Department in less demanding roles. The table below shows the number of vehicles and pieces of heavy equipment and their approximate replacement value broken down by department to be budgeted for replacement in future years.

Department	Count	Replacement Value
Police Department	42	\$2,901,000
Fire Department	22	\$10,999,000
Public Works*	77	\$6,846,720
<b>Total</b>	<b>141</b>	<b>\$20,746,720</b>

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

## Assumptions & Approach

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

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

- FY2026 - \$3.2M
  - Police Department - \$855K
    - Six patrol vehicles, K9 vehicle, evidence technician vehicle, community service officer vehicle, UTV, E-Bikes, ballistic helmets and rifle plates for officers
  - Fire Department - \$870K
    - One ambulance and safety vehicle, cardiac monitors, pre-emption and warning sirens
  - Public Works - \$1.47M
  - One 1-Ton truck, three 5-Yard truck chassis, crane truck, three pickup trucks, small bucket truck, cement trailer, forklift truck and hot box replacement

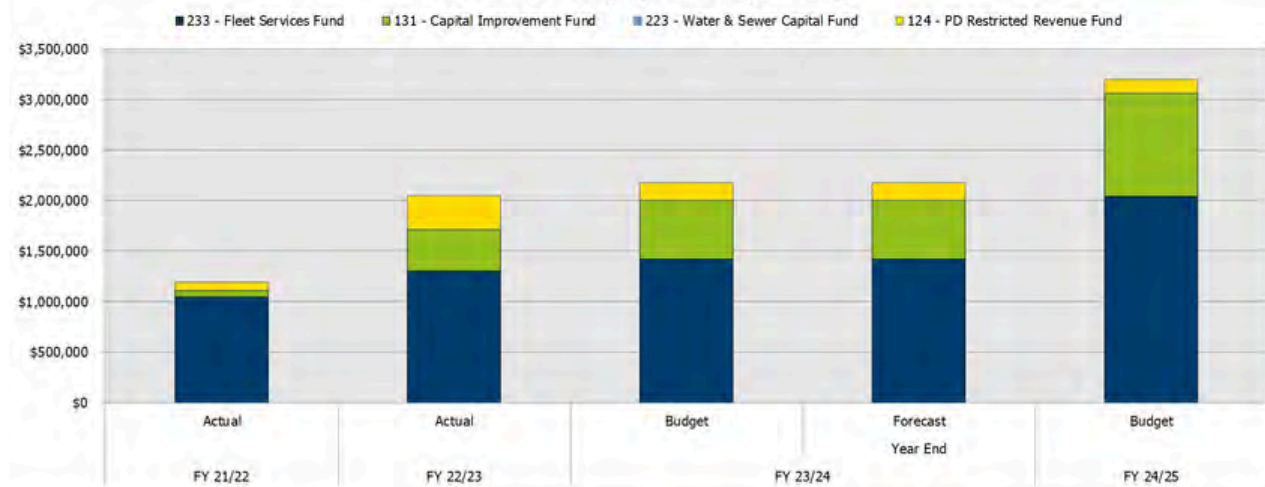
Future Operating Budget Impact: Replacement of Vehicles & Equipment will reduce the maintenance needed from the Fleet Services area.





		FY 22/23	FY 23/24	FY 24/25		FY 25/26	\$ Change	% of Prior
Vehicles & Equipment		Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
<b>Total Vehicles &amp; Equipment Expenditures</b>		<b>\$1,192,168</b>	<b>\$2,050,876</b>	<b>\$2,175,000</b>	<b>\$2,175,000</b>	<b>\$3,198,815</b>	<b>\$1,023,815</b>	<b>147.1%</b>
<b>124 - PD Restricted Revenue Fund</b>		<b>\$86,226</b>	<b>\$343,034</b>	<b>\$172,000</b>	<b>172,000</b>	<b>137,315</b>	<b>(\$34,685)</b>	<b>79.8%</b>
12440150 - PD Forfeiture IL/Local	475102 - MACHINERY & EQUIPMENT	-	-	10,000	10,000	10,000	-	100.0%
12440150 - PD Forfeiture IL/Local	475202 - VEHICLES	-	-	76,000	76,000	-	(76,000)	0.0%
12440160 - PD Forefeiture State	475102 - MACHINERY & EQUIPMENT	-	-	10,000	10,000	38,000	28,000	380.0%
12440160 - PD Forefeiture State	475202 - VEHICLES	49,070	-	76,000	76,000	76,315	315	100.4%
12440170 - PD Forefeiture Federal	475102 - MACHINERY & EQUIPMENT	-	343,034	-	-	13,000	13,000	0.0%
12440170 - PD Forefeiture Federal	475202 - VEHICLES	37,156	-	-	-	-	-	0.0%
<b>131 - Capital Improvement Fund</b>		<b>\$62,002</b>	<b>\$402,161</b>	<b>\$586,000</b>	<b>586,000</b>	<b>\$1,020,000</b>	<b>\$434,000</b>	<b>174.1%</b>
13140100 - CapitaPDAdministration	475102 - MACHINERY & EQUIPMENT	-	-	-	-	150,000	150,000	0.0%
13150100 - CapitaFDAdministration	475016 - MATCHING GRANT PROGRAM	-	-	25,000	25,000	25,000	-	100.0%
13150100 - CapitaFDAdministration	475010 - PRE-EMPTION SYSTEM	-	-	5,000	5,000	5,000	-	100.0%
13150100 - CapitaFDAdministration	475017 - WARNING SIRENS	-	-	25,000	25,000	25,000	-	100.0%
13150100 - CapitaFDAdministration	475014 - FIRE FIGHTING GEAR	-	35,919	70,000	70,000	360,000	290,000	514.3%
13150100 - CapitaFDAdministration	475202 - VEHICLES	62,002	328,785	461,000	461,000	455,000	(6,000)	98.7%
13175100 - CapitaPWAdministration	475202 - VEHICLES	-	37,456	-	-	-	-	0.0%
<b>233 - Fleet Services Fund</b>		<b>\$1,043,940</b>	<b>\$1,305,682</b>	<b>\$1,417,000</b>	<b>\$1,417,000</b>	<b>\$2,041,500</b>	<b>\$624,500</b>	<b>144.1%</b>
23375100 - FleetPWAdministration	475103 - Heavy Equipment	252,187	194,706	234,500	117,500	75,000	(159,500)	32.0%
23375500 - FleetW&SAdmin	475103 - Heavy Equipment	266,520	194,706	62,500	62,500	20,000	(42,500)	32.0%
23340100 - FleetPDAdministration	475202 - Vehicles	282,961	260,100	707,000	707,000	574,500	(132,500)	81.3%
23375100 - FleetPWAdministration	475202 - Vehicles	121,136	320,123	206,500	265,000	585,000	378,500	283.3%
23375500 - FleetW&SAdmin	475202 - Vehicles	121,136	336,047	206,500	265,000	787,000	580,500	381.1%

### Vehicles & Equipment Spending



# Stormwater Management System

## Overview

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

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

The Village is responsible for maintaining approximately 135 miles of storm sewer pipe and 30 detention basins. The remaining detention basins (over 270) are maintained by their respective property owners or associations. Village staff regularly inspects these facilities to ensure that they will operate properly when needed. As the Village of Gurnee matures, resources will be needed to maintain the existing facilities and make improvements to enhance the operation of the stormwater management system to maintain functionality and minimize flooding.

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

Minimizing the flooding risk for new development in the Village is achieved by regulating construction in accordance with the Watershed Development Ordinance first adopted in 1992 and amended most recently in 2023. The Village also has a program to purchase property and remove flood prone structures near the Des Plaines River and its tributaries. The Village works with the Lake County Stormwater Management Commission to apply for state and federal grant money to purchase flood properties from willing sellers. Leveraging local funds with government grants has proven to be an extremely effective method to reduce the number of structures in the special flood hazard area.

## Assumptions & Approach

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

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

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

- FY2026 - \$200K
  - \$75K Grove Avenue detention improvements
  - \$75K for drainage improvements
  - \$50K for potential floodplain land acquisition

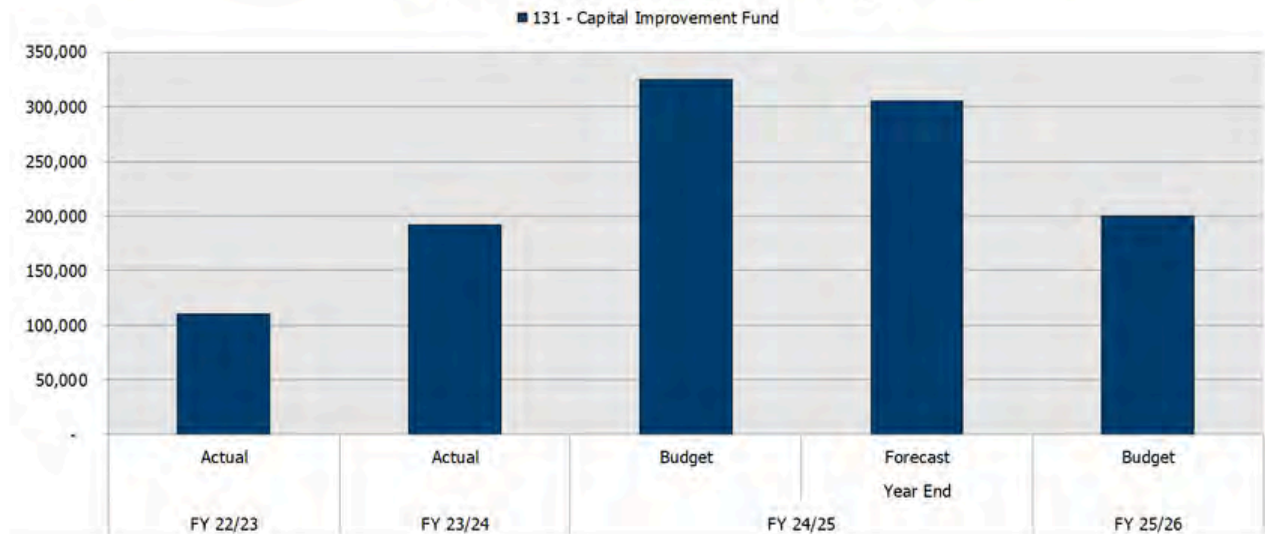
Future Operating Budget Impact: None





	FY 22/23	FY 23/24	FY 24/25	FY 25/26	\$ Change	% of Prior
Stormwater Management System	Actual	Actual	Budget	Year End Forecast	vs. Prior Yr Budget	Year Budget
<b>Total Stormwater System Expenditures</b>	<b>\$110,316</b>	<b>\$191,347</b>	<b>\$325,000</b>	<b>\$305,000</b>	<b>(\$125,000)</b>	<b>61.5%</b>
<b>131 - Capital Improvement Fund</b>	<b>110,316</b>	<b>191,347</b>	<b>325,000</b>	<b>305,000</b>	<b>(125,000)</b>	<b>61.5%</b>
471002 - Land Acquisition	4,612	320	150,000	150,000	(100,000)	33.3%
472006 - Drainage Improvements	105,704	191,027	175,000	155,000	(25,000)	85.7%

## Stormwater System Spending



# Technology

## Overview

Items included in this section fall under the Machinery and Equipment and Computers category of fixed assets as defined in the Village's Fixed Assets Policy (Appendix A). These items include the Village's computer servers, personal computers, phone and voicemail systems, cellular voice and data services, e-mail system, wired and wireless networks, computer security, website and other internet services. The Village operates a full-service Communications Center that services the Village's public safety departments as well as several outside contractual customers. This service is expected to transition to the Lake County Consolidated Emergency Communications Center in FY2026.

The Village's technology is managed by the Information Systems (IS) Division within the Administration Department. IS staff activities are designed to provide both managers and users with reliable, efficient, consistent and intuitive systems to assist departmental operations and strengthen services provided to the public. Staff regularly assists departments with various communications methods, budgeting, specifications for software and hardware, procurement, implementation, training and maintenance of IT systems. Information Systems also includes comprehensive Geographic Information Systems (GIS) services. The Division is largely responsible for maintenance of software and equipment in five facilities with a number of Local Area Networks (LANs) connected via a Metropolitan Area Network (MAN).

## Assumptions & Approach

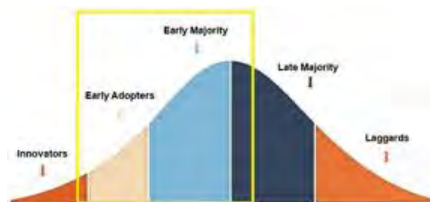
Village leadership has a longstanding commitment to utilizing technology to deliver services in an-effective and efficient manner. This emphasis is borne out in historical spending on technology and is reflected and emphasized in the Village's strategic plan.

Implementing technology purely as a cost reduction mechanism needs to be supplemented with a view of technology as an enabler of insights and activities not previously possible. The idea of digital transformation highlights extensive change implications and implies the reimagining of entire processes bringing new opportunities. Technology and digital transformation are a new competitive arena for organizations, including government, to differentiate from competitors.

Technology enables: improved resident and constituent experiences; focusing departmental efforts and expenditures for maximum effect; increasing operational capabilities; facilitating collaboration; providing greater transparency; and protecting village residents, workforce and assets.

Today's overwhelming dependence on technology warrants investment in resilience, preparedness, and protection of systems from natural, accidental, and intentional occurrences. The value of our technological systems make them targets for extortionists as cyber crime has become a profitable industry. Many systems deployed in the past did not contemplate today's security requirements and require retrofit or replacement.

The Village seeks to time the implementation new technologies judiciously. Product adoption phases include innovators, early adopters, early majorities, late majorities and laggards. The Village's efforts sometimes fall into the early adopter and more often the early majority categories.



The Village has a history of coordinating technology efforts across departments. The Information Systems Division works across organizational partitions. This coordinated approach reduces duplicated efforts and expenditures. It allows a level of specialization of personnel not supported in smaller organizational units.

Proposed projects are evaluated with respect to flexibility and adaptability to increase the ongoing value and longevity of solutions. Beyond systems maintenance costs, environmental impact and exit strategies for preserving data are also relevant factors.

Planned expenditures fall into two broad categories. The first is cross department or enterprise wide projects which benefit multiple or all departmental operations. These activities include: enterprise software systems and applications such as our Financial ERP system; networking equipment and applications such as routers and switches; cyber security equipment and applications such as firewalls and intrusion detection systems; and virtualization and storage such as Storage Area Network equipment which is utilized across all depts.

The second broad category are the planned expenditures which break down into department-specific needs and can be more readily attributable to individual departments. These activities include: physical security and access controls such as IP cameras and proximity card readers; audio visual equipment and display systems such as projectors, video walls, and presentation systems; communications systems and services such as telephone and portable radio systems; and departmental systems and applications such as records management systems specific to an individual department.

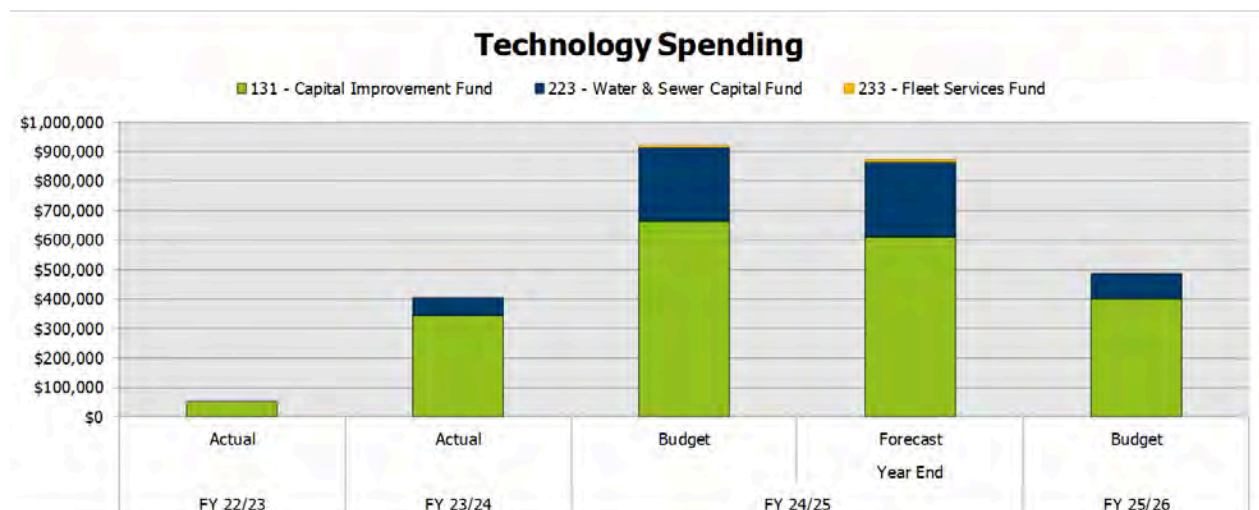
The categories and accounts are intended to quantify expenditures based on functional descriptions / activities supported. They provide an opportunity to focus emphasis in aggregate as priorities change.

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

- o FY2026 - \$489K
  - o \$180K for network equipment and applications
  - o \$125K for cyber security
  - o \$66K on audio / visual equipment
  - o \$65K for virtualization & storage
  - o \$30K for communications systems
  - o \$23K for security improvements

Future Operating Budget Impact: As technology applications move from locally hosted to the cloud, several vendors are subscription based.

Technology	FY 22/23	FY 23/24	FY 24/25		FY 25/26	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total Technology Expenditures</b>	<b>\$54,636</b>	<b>\$406,249</b>	<b>\$923,100</b>	<b>\$873,100</b>	<b>\$488,500</b>	<b>(\$434,600)</b>	<b>52.9%</b>
<b>131 - Capital Improvement Fund</b>	<b>\$54,636</b>	<b>\$344,052</b>	<b>\$662,750</b>	<b>\$612,750</b>	<b>\$401,500</b>	<b>-\$261,250</b>	<b>60.6%</b>
475023 - AUDIO VISUAL EQUIPMENT	24,401	23,600	61,000	61,000	65,000	4,000	106.6%
475024 - NETWORK EQUIPMENT/APPLICATIONS	4,281	138,361	182,000	182,000	155,000	(27,000)	85.2%
475025 - CYBER SECURITY EQUIP/APPS	-	-	130,000	130,000	80,000	(50,000)	61.5%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	9,740	95,000	95,000	20,000	(75,000)	21.1%
475005 - ENTERPRISE SOFTWARE SYS&APPS	-	-	50,000	-	-	(50,000)	0.0%
475027 - VIRTUALIZATION & STORAGE	25,955	89,970	45,000	45,000	62,000	17,000	137.8%
473006 - SECURITY IMPROVEMENTS	-	38,943	49,750	49,750	19,500	(30,250)	39.2%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	43,437	50,000	50,000	-	(50,000)	0.0%
<b>223 - Water &amp; Sewer Capital Fund</b>	<b>\$0</b>	<b>\$62,198</b>	<b>\$251,500</b>	<b>\$251,500</b>	<b>\$87,000</b>	<b>-\$164,500</b>	<b>34.6%</b>
473006 - SECURITY IMPROVEMENTS	-	1,504	4,000	4,000	3,000	(1,000)	75.0%
475023 - AUDIO VISUAL EQUIPMENT	-	-	7,500	7,500	1,000	(6,500)	13.3%
475024 - NETWORK EQUIPMENT/APPLICATIONS	-	-	55,000	55,000	25,000	(30,000)	45.5%
475025 - CYBER SECURITY EQUIP/APPS	-	-	45,000	45,000	45,000	-	100.0%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	-	-	-	10,000	10,000	0.0%
475027 - VIRTUALIZATION & STORAGE	-	34,966	10,000	10,000	3,000	(7,000)	30.0%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	25,728	130,000	130,000	-	(130,000)	0.0%
<b>233 - Fleet Services Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,850</b>	<b>\$8,850</b>	<b>\$0</b>	<b>-\$8,850</b>	<b>0.0%</b>
475028 - Department Software Sys&Apps	-	-	8,850	8,850	-	(8,850)	0.0%



## **Fixed Asset Policy**



# Fixed Asset Policy

Adopted: June 4, 2007  
Last Revised: August 20, 2018



## Statement of Purpose

The purpose of this policy is to establish procedures governing the Fixed Asset Systems of the Village of Gurnee. The policy is meant to ensure compliance with various accounting and financial reporting standards including generally accepted accounting principles (GAAP), Governmental Accounting, Auditing and Financial Reporting (GAAFR), Governmental Accounting Standards Board (GASB), and applicable State and Federal capital asset regulatory and reporting requirements related to property. An accurate inventory provides for the valuation of assets for financial statements and insurance purposes. It also enhances the ability to safeguard fixed assets.

## General Policy

Each department shall be responsible for the following: (a) maintain control and security over each asset within the department's possession; (b) completion of documentation required by the Finance Division each time an asset is purchased, updated, transferred or disposed; and (c) conduct physical inventories of assets.

## Scope

This policy provides for the inventory and capitalization of all Village owned or leased assets with a value equal to or in excess of those amounts set forth in Section **IV and VII** herein and having a useful life of more than one year. Those assets identified pursuant to this policy as set forth in Section VIII shall be recorded and depreciated, if applicable, by the Director of Finance in the Fixed Asset System.

## Inventory, Valuing, Capitalizing, and Depreciation

### **Inventoried Asset**

All assets or groups of assets (such as furniture or tools) with a value greater than \$1,000 and a useful life in excess of one year may be considered an inventoried asset. Each department is responsible for maintaining a listing of inventoried assets. Upon the acquisition or disposal of an asset in this category, the department acquiring or disposing of such asset may update their listing of inventoried assets. Some samples of inventoried assets are: computer software, tools, computers, weapons, and radios. Departments will annually submit a physical count of all inventoried assets to Finance.

### **Fixed Assets**

#### ***Valuing Fixed Assets***

Fixed assets should be valued at cost or historical costs, plus those costs necessary to place the asset in its location (i.e. freight, installation charges.) In the absence of historical costs information, a realistic estimate will be used. Donated assets will be recorded at the estimated current fair market value.

#### ***Capitalizing Assets***

Assets are capitalized at the time of acquisition. To be considered a capital asset for financial reporting purposes, an item must be at or above the capitalization threshold as set forth in Section VII of this policy and have a useful life of at least one year. Capital assets below the capitalization threshold on a unit basis but warranting "control" shall be inventoried at the department level, and an appropriate list will be maintained.

Capital Assets should be capitalized if they meet the following criteria:

- a. Tangible
- b. Useful life of more than one year (benefit more than a single fiscal period)
- c. Cost exceeds designated threshold (see Section VII)

Fixed assets include land & land improvements, building & building improvements, vehicles, machinery and equipment, and infrastructure. This type of asset should be charged to a Capital account in the Fund that paid for the asset.

#### ***Depreciating Assets***

Depreciation is used to reflect the economic loss in the value of an asset. Generally Accepted Accounting Principles (GAAP) requires that the method used to allocate the cost of a capital asset over its estimated useful life be as equitable as possible to the periods during which services are obtained from the use of the asset. In most cases, the straight line method of depreciation will be used for all assets.

## Fixed Asset Categories

### **Land & Land Improvements**

Includes all land purchased or otherwise acquired by the Village. All costs incurred in preparing the land for its intended use should be included in the cost of the land. Land is not a depreciable asset.

### **Building and Building Improvements**



Buildings are valued at the purchase price or cost of construction. The cost should include all charges applicable to the building, including broker's or architect's fees. Additions and improvements to buildings, as well as the cost of permanently attached fixtures, should be added to the building account if the cost enhances the buildings functionality or extends the asset's useful life.

### **Machinery and Equipment**

The machinery and equipment account should consist of property that does not lose its identity when removed from its location and is not changed materially or expended in use. These assets are recorded at cost, including freight, installation and other charges incurred to place the asset in use. Assets included in this category are heavy equipment, traffic equipment, generators, office equipment, phone system, vehicles, and kitchen equipment.

### **Infrastructure**

Infrastructure assets are long-lived capital assets that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Included in this category are roads, bridges, drainage systems, water and sewer systems. These assets are recorded at historical cost and include the costs necessary to place the asset in its location or condition. Additions and improvements will be capitalized only if the cost either enhances the asset's functionality or extends the asset's useful life.

### **Construction in Progress**

This category is used for a building or other capital project that is incomplete at the end of a fiscal year. When the project is completed, the cumulative costs are transferred to an appropriate capital asset category.

### **Retirement of Assets**

Assets are typically retired for three reasons: obsolescence, sale or trade, and theft or loss. In general, the Village's practice is to use an asset until it no longer is useful or serviceable. However, assets may be sold or traded-in when it is the best interest to do so. Property may not be traded-in or disposed of without prior approval of the department head and the Village Administrator.

Capital assets that are retired before the end of their useful life must be sold by competitive sale, negotiated sale, or auction. Any other method of retirement of a capital asset shall be approved by the Village Board prior to disposal. The sale of non-capital assets valued at less than designated threshold (as set forth in Section VII), may be approved by the Village Administrator.

### **Modification of Assets**

Modifications to an asset that prolong a fixed asset's economic life or expand its usefulness should also be recorded. Normal repairs that maintain the asset in present condition should be recorded as an expenditure/expense and not capitalized.

### **Physical Inventory of Assets**

A physical inventory, done by an outside appraisal company or the Village's property insurance carrier, may be conducted at an interval recommended by the Finance Director and approved by the Village Administrator. The Village's accounting records will then be adjusted to reflect the current fixed asset inventory list. In conjunction with the preparation of the Multi-Year Capital Plan, the Finance Division will forward to each department head, a list of his/her department's inventoried and fixed assets listed in Fixed Asset System. It is the responsibility of the department head to account for all the items on the transaction listing and prepare the necessary reports that have not previously been sent to the Finance Division at the time of acquisition or disposal.



## Capital Asset Categories and Useful Lives

Asset Type	Years	Capitalization Threshold
Land	N/A	\$1
Land Improvements (Exhaustible)		
Parking Lots	20	\$25,000
Fences	20	\$25,000
Pedestrian Bridges	20	\$25,000
Bike Paths	20	\$25,000
Landscaping	30	\$25,000
Buildings	50	\$50,000
Building Improvements		
HVAC	20	\$50,000
Re-Roofing	20	\$50,000
Electrical & Plumbing	30	\$50,000
Carpet Replacement	10	\$50,000
Vehicles		
Police Squads	3	\$25,000
General Vehicles	8	\$25,000
Small Trucks	11	\$25,000
Large Trucks	15	\$25,000
Ambulances	15	\$25,000
Ladder Truck	25	\$25,000
Fire Engines, pumpers	15	\$25,000
Machinery & Equipment		
Fire equipment (ladders, hoses)	10	\$25,000
Police Communications Equipment	10	\$25,000
Heavy equipment (public works)	30	\$25,000
Computers	5	\$25,000
Furniture & Fixtures		
Office Furniture	20	\$25,000
Phone System	10	\$25,000
Kitchen Equipment	10	\$25,000
Infrastructure		
Roads/Streets	50	\$250,000
Water & Sewer Systems		
Lift Stations	40	\$250,000
Wells	40	\$250,000
Pumping Stations	40	\$250,000
Water towers	40	\$250,000
Water/Sewer Mains	40	\$250,000
Stormwater Drainage	40	\$250,000



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# DEBT

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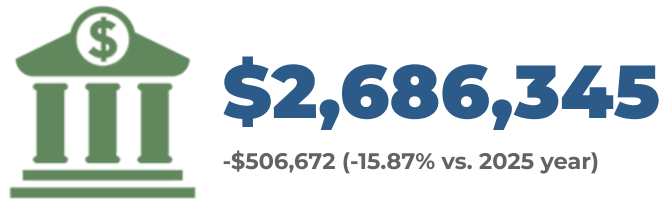




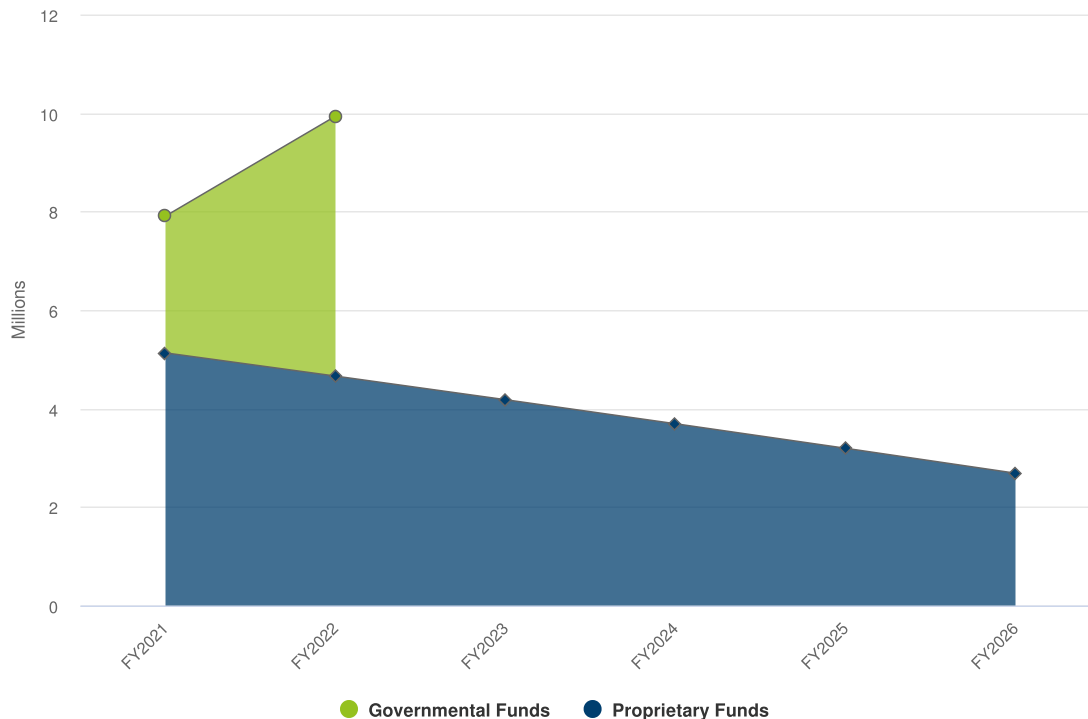
## Government-wide Debt Overview

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

According to the most recent data from the Illinois Comptroller's Office, the Village has the lowest debt burden of any municipality with a population over 25,000 and once the IEPA Loan is retired, the Village will be the largest debt free community in the State. The Village, as a home-rule community, adopted a *Debt Policy* that abides by the threshold set forth by State Statutes for non-home rule municipal limitation of the amount of debt that may be legally incurred. The limitation set by the Statute is 8.625% of the most recent Equalized Assessed Valuation (EAV) of the Real Estate in the corporate boundaries of the Village. As of December 15, 2019, the Village's ratio of General Obligation Bonded Debt to EAV was 0%. Having no General Obligation Bonded Debt is nearly unheard of in municipal government.



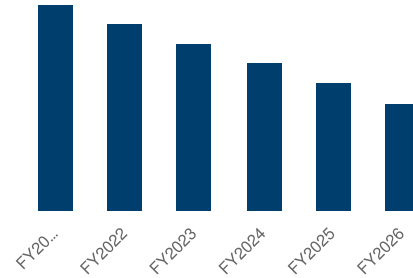
### Debt by Fund



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	% Change	\$ Change
All Funds	Actual	Actual	Actual	Actual	Estimate	Budget		
Governmental Funds	\$2,778,024	\$5,277,482	\$0	\$0	\$0	\$0	0%	\$0
Proprietary Funds	\$5,129,401	\$4,658,522	\$4,178,939	\$3,690,493	\$3,193,017	\$2,686,345	-15.9%	\$-506,672
<b>Total All Funds:</b>	<b>\$7,907,425</b>	<b>\$9,936,004</b>	<b>\$4,178,939</b>	<b>\$3,690,493</b>	<b>\$3,193,017</b>	<b>\$2,686,345</b>	<b>-15.9%</b>	<b>\$-506,672</b>

## Proprietary Funds

The chart to the right shows outstanding debt by fiscal year for proprietary funds.



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	% Change	\$ Change
Proprietary Funds	Actual	Actual	Actual	Actual	Estimate	Budget		
Utility Funds	\$5,129,401	\$4,658,522	\$4,178,939	\$3,690,493	\$3,193,017	\$2,686,345	-15.9%	\$-506,672
<b>Total Proprietary Funds:</b>	<b>\$5,129,401</b>	<b>\$4,658,522</b>	<b>\$4,178,939</b>	<b>\$3,690,493</b>	<b>\$3,193,017</b>	<b>\$2,686,345</b>	<b>-15.9%</b>	<b>\$-506,672</b>



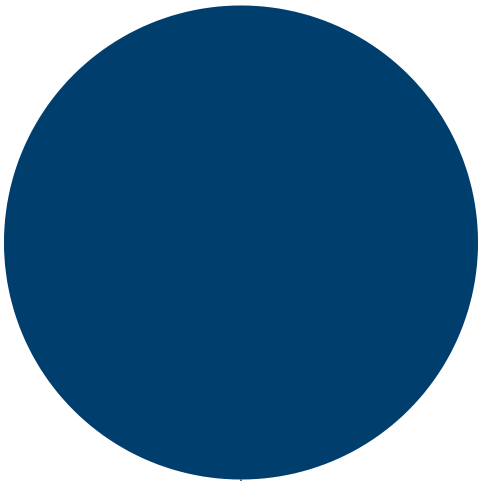
# Debt Snapshot



\$2,686,345

-\$506,672 (-15.87% vs. 2025 year)

## Debt by Type



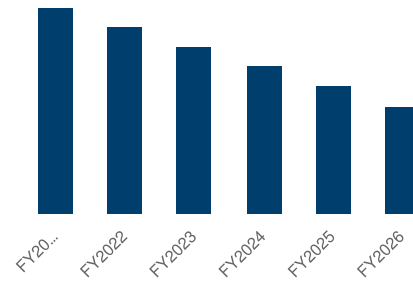
Knowles Road Water Tower -  
IEPA Loan (100%)

Financial Summary	FY2025	FY2026	% Change
Debt	Estimate	Budget	
Knowles Road Water Tower - IEPA Loan	\$3,193,017	\$2,686,345	-15.9%
Fire Station #3 - Promissory Note Ending Balance	\$0	\$0	0%
Total Debt:	\$3,193,017	\$2,686,345	-15.9%



## Knowles Road Water Tower - IEPA Loan

In 2018 the Village secured a low-interest loan from the Illinois Environmental Protection Agency state revolving loan fund program. The purpose was to construct a 2 million gallon water tower on the west side of the community to increase pressure and insure firefighting capabilities. The Village has been aggressively paying down the loan balance and anticipates paying off the loan in 10 years versus the 20 year term. The chart to the right shows the total outstanding debt for the IEPA loan by fiscal year.



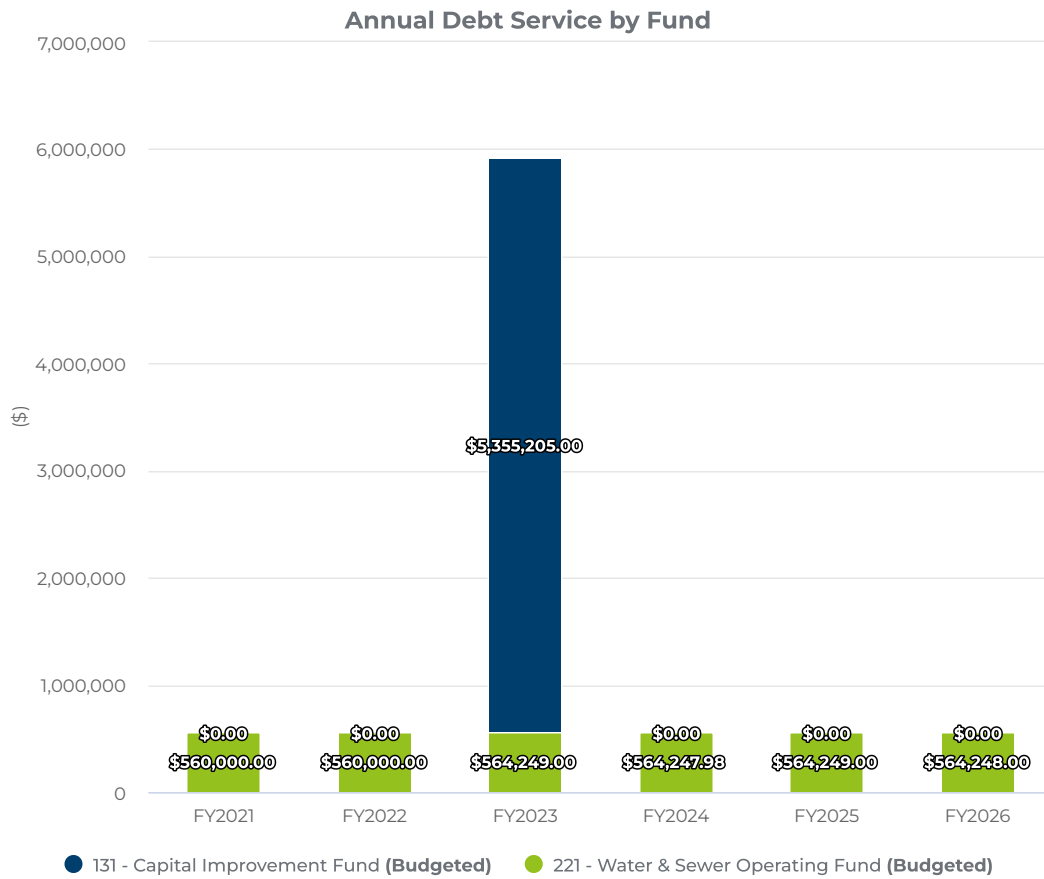
Loan Amount: \$5,143,453.19

Fixed Loan Rate: 1.84%

Term: 20 years

Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	% Change	\$ Change
<b>Knowles Road Water Tower - IEPA Loan</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>		
Beginning Balance	\$4,637,496	\$5,129,401	\$4,658,522	\$4,178,939	\$3,690,493	\$3,193,017	-13.5%	\$-497,476
Issuances	\$590,052	\$0	\$0	\$0	\$0	\$0	0%	\$0
Retirements	\$-98,147	\$-220,879	\$-229,583	\$-238,446	\$-247,476	\$-256,672	3.7%	\$-9,196
Additional Principal Retirement	\$0	\$-250,000	\$-250,000	\$-250,000	\$-250,000	\$-250,000	0%	\$0
<b>Total Knowles Road Water Tower - IEPA Loan:</b>	<b>\$5,129,401</b>	<b>\$4,658,522</b>	<b>\$4,178,939</b>	<b>\$3,690,493</b>	<b>\$3,193,017</b>	<b>\$2,686,345</b>	<b>-15.9%</b>	<b>\$-506,672</b>

# Annual Debt Service



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# APPENDIX

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# Glossary

## A

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## B

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



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

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

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

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

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

**BONDED DEBT:** Portion of indebtedness represented by outstanding bonds.

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

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

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

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

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

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

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

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

## **C**

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

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

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





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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**COVID-19:** An acute respiratory illness in humans caused by a coronavirus, capable of producing severe symptoms and in some cases death, especially in older people and those with underlying health conditions. It was originally identified in China in 2019 and became a 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 in partnership with the Village and Park District. 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; Spaulding School, Prairie Trail School, River Trail School and Viking School.

**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**



**LAKECOMM:** Lake Consolidated Emergency Communications - LakeComm is the culmination of over 10 years of review, planning, collaboration, and investment through Regional 9-1-1 Consolidation efforts in Lake County. LakeComm operates under an Intergovernmental Agreement that currently includes 30 cities, villages, fire protection districts, Lake County, and other units of local government that provide public safety services within Lake County, Illinois.

**LCSMC:** Lake County Stormwater Management Commission.

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

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

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

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

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

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

## **M**

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

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

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

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

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

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

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

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

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

## **N**



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

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

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

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

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

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

## **O**

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

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

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

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

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

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

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

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

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

## **P**

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

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



**PER CAPITA COSTS:** The cost of service per person. Per capita costs in Gurnee are based on a population of 30,706 as provided by the 2020 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 Board.

**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](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.

**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

LAKECOMM Lake Consolidated Emergency Communications  
LAN Local Area (Computer) Network  
LEADS Law Enforcement Agency Data System  
LCCC Lake County Chamber of Commerce  
LCMEG Lake County Metropolitan Enforcement Group  
LCSMC Lake County Stormwater Management Commission  
LGDF Local Government Distributive Fund  
LGTF Local Government Tax Fund

MABAS Mutual Aid Box Alarm System  
MCAT Major Case Assistance Team  
MEG Metropolitan Enforcement Group  
MFT Motor Fuel Tax  
MICA Municipal Insurance Cooperative Agency



MYCP Multi-Year Capital Plan  
MYFF Multi-Year Financial Forecast

NERMT North East Multi-Regional Training Unit  
NIPAS Northern Illinois Police Alarm System  
NIRCL Northeastern Illinois Regional Crime Laboratory  
NLCC-ETSB Northeast Lake County Consolidation Emergency Telephone Systems Board  
NPV Net Present Value  
NSSD North Suburban Sanitary District

PPO Preferred Provider Organization  
PSEBA Public Safety Employee Benefits Act  
PUD Planned Unit Development  
PW Public Works  
PZB Planning and Zoning Board

RFP Request for Proposal  
RFQ Request for Qualifications  
RMS Records Management System

SAN Storage Area Network  
SCADA Supervisor Control and Data Acquisition  
SCBA Self Contained Breathing Apparatus  
SR Selective Routing  
SWALCO Solid Waste Agency of Lake County

TIF Tax Increment Financing

UPS Uninterrupted Power Source

WAN Wide Area (Computer) Network  
WNPL Warren Newport Public Library  
WWFPD Warren-Waukegan Fire Protection District

