

# Proposed Annual Budget FY2025 – FY2026

May 1, 2025 – April 30, 2026

Budget Workshop #1  
March 3, 2025

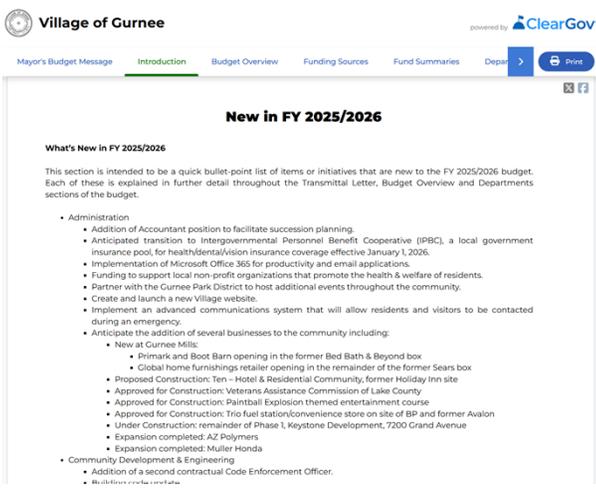


### Mayor's Budget Message

- No Property Tax
- Healthy Reserves
- Low Debt Burden
- Low Cost of Water CLCJAWA
- Senior Discounts
- GFOA Award Since FY 2006/2007
- Continued Overfunding Pensions
- Capital Grant Program
- Advisory Committees
  - Veterans
  - Environmental
  - Gurnee Cares
  - Arts

## Mayor's Budget Message

### FY 2025/2026 Annual Budget



**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:
      - Brimark and Boat 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
- Community Development & Engineering
  - Addition of a second contractual Code Enforcement Officer.
  - Relocation of the code enforcement office.

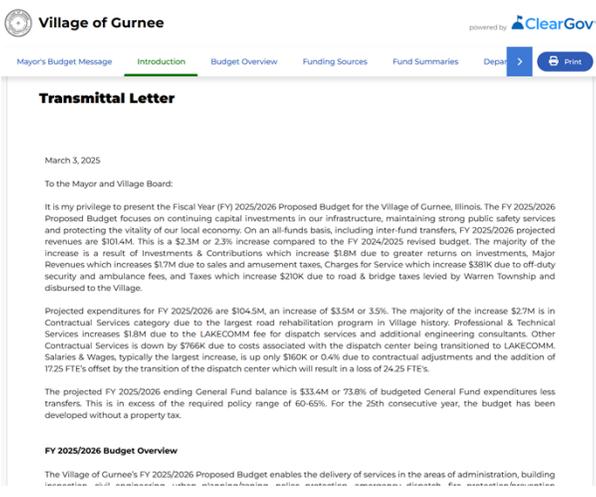
**Introduction > What's New**

- Bullet-Point List
- Budget YoY Change Drivers
- Outlined by Department
  - Personnel
  - New Technology
  - Tax Base Changes
  - Operating Efficiencies
  - Strategic Plan Initiatives
  - Program Changes/Funding

# Introduction

## FY 2025/2026 Annual Budget





**Transmittal Letter**

March 3, 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 \$104.4M. This is a \$2.8M 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 \$104.5M, an increase of \$3.5M or 3.5%. 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 1725 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

**Introduction > Transmittal Letter**

- Budget Overview
- Priorities & Initiatives
  - Tied to Strategic Plan
- Factors Affecting the Budget
- Fund Balance & Bond Rating
- Planning & Reporting Elements
- GFOA Award

# Introduction

## FY 2025/2026 Annual Budget





Village of Gurnee

powered by 

Mayor's Budget Message
Introduction
Budget Overview
Funding Sources
Fund Summaries
Departments
Print

**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 employees 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 100 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 retailer to include more online and remote sellers requiring them to collect and remit the full local rate based on the destination of the sale. 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.

**Introduction > Transmittal Letter**

- Factors Affecting the Budget
  - Healthcare Costs
    - IPBC
- Leveling the Playing Field Act
- Grocery Tax Repeal
- Watermain Replacement
- LakeComm
  - Apprentice Program
- Tier 2 Rollback
- Lead Times for Capital
- Low Debt Burden
- Business Attraction & Retention

# Introduction

## FY 2025/2026 Annual Budget





Village of Gurnee

powered by 

Mayor's Budget Message
Introduction
Budget Overview
Funding Sources
Fund Summaries
Departments
Print

**New in FY 2025/2026**

**Age Boundaries**

Transmittal Letter

Organization & Services

Demographics

Organization Chart

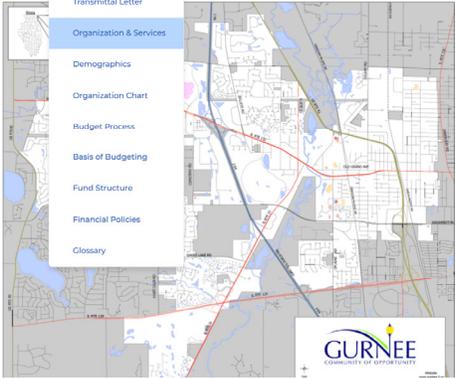
Budget Process

Basis of Budgeting

Fund Structure

Financial Policies

Glossary



**Other Introduction Information**

- Organization & Services
  - Village Board & Executive Staff
  - Village History & Overview
- Demographics
- Organization Chart
- Budget Process
- Basis of Budgeting
- Fund Structure
- Financial Policies
- Glossary

# Introduction

## FY 2025/2026 Annual Budget



**Executive Overview**

Fund	Proposed Revenues FY 25/26	Proposed Expenditures FY 25/26	Net Surplus / (Deficit)
<b>All Funds</b>	<b>\$101,410,236</b>	<b>\$104,480,932</b>	<b>(\$3,070,696)</b>
<b>Governmental Funds</b>	<b>\$64,240,678</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>23,457,228</b>	<b>(\$3,766,990)</b>
211 - Golf Course Fund	81,000	25,000	56,000
221 - Water & Sewer Operating Fund	10,746,000	7,891,490	(3,323,990)
223 - Water & Sewer Capital Fund	80,000	6,468,500	(6,388,500)
231 - Health Insurance Fund	5,700,910	5,700,910	-
233 - Fleet Services Fund	3,282,328	3,781,328	(499,000)
<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	-

**Budget Overview > Executive Overview**

- Net Use of Fund Balance \$3.1M
  - 911 Fund -\$990K
  - MFT Fund -\$38K
  - PD Restricted Revenue -\$26K
  - Capital Improvement Fund -\$6.9M
  - W&S Fund -\$3.3M
  - Fleet Services -\$499K
- NLCC-ETSB and 911 Fund Closure

The Village of Gurnee's Fiscal Year (FY) 2025/2026 budget of \$104.5M 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

# Budget Overview

## FY 2025/2026 Annual Budget



**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, 2025
<b>Total All Funds</b>	<b>\$159,332,204</b>	<b>(\$2,832,692)</b>	<b>0</b>	<b>\$156,500,000</b>	<b>\$101,410,236</b>	<b>\$104,480,932</b>	<b>(\$3,070,696)</b>	<b>\$153,429,304</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	258,515	(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	(1,655,508)	1,750,000	8,982,987	6,000,000	12,871,500	(6,871,500)	2,110,487
211 - Golf Course Fund	(1)	443,970	17,500	459,470	81,000	25,000	56,000	515,470
221 - Water & Sewer Operating Fund	(1)	7,557,069	(1,004,451)	1,250,000	7,802,618	10,746,000	(7,891,490)	4,478,628
223 - Water & Sewer Capital Fund	0	0	0	80,000	80,000	6,468,500	(6,388,500)	0
231 - Health Insurance Fund	(623,865)	40,000	0	(583,865)	5,700,910	5,700,910	0	(583,865)
233 - Fleet Services Fund	1,465,089	(163,312)	0	1,321,777	3,282,328	3,781,328	(499,000)	822,777
307 - Police Pension Fund	(1)	76,213,846	4,706,862	81,920,708	9,121,780	5,202,000	3,919,780	84,476,488
308 - Fire Pension Fund	(1)	58,402,394	4,949,494	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

**Budget Overview > Executive Overview**

- General Fund \$33.4M or 73.8%
- MFT Fund \$915K
- PD Restricted \$172K
- Economic Development \$785K
- Capital Imp Fund \$2.1M 35.2% of Revenues
- Golf Course Fund \$515K
- W&S Fund \$4.5M 41.7% of Revenues
- Health Insurance Fund -\$584K
- Fleet Services \$823K
- NLCC-ETSB and 911 Funds \$0

Revenues and expenditures including inter-fund transfers for FY 2024/2025 are projected to increase the Village's equity position by approximately \$78M to \$198.1M to start the fiscal year on May 1, 2025. The FY 2025/2026 budget includes a deficit of \$3.1M in equity to \$195.0M 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).

# Budget Overview

## FY 2025/2026 Annual Budget



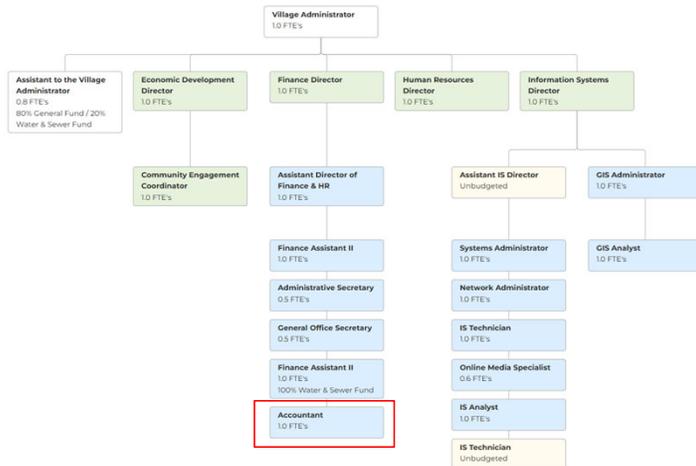
Full-Time Equivalents by Department/Division	FY 25/26			
	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
<b>Village-Wide FTE's</b>	<b>260.65</b>	<b>13.00</b>	<b>273.65</b>	<b>▲ 17.25</b>
<b>Administration - 11010***</b>	<b>17.40</b>	<b>2.00</b>	<b>19.40</b>	<b>▲ 1.00</b>
Administration - 1101010100	10.00	0.00	10.00	▲ 1.00
Information Systems - 11010200	7.40	2.00	9.40	0.00
<b>Community Development - 11020***</b>	<b>15.30</b>	<b>1.00</b>	<b>16.30</b>	<b>0.00</b>
Planning/Building Safety - 11020100	8.80	1.00	9.80	0.00
Engineering - 11020200	6.50	0.00	6.50	0.00
<b>Police Department - 11040***</b>	<b>121.75</b>	<b>4.00</b>	<b>125.75</b>	<b>▲ 9.00</b>
Administration - 11040100	97.50	4.00	101.50	▲ 9.00
Communications - 11040200	24.25	0.00	24.25	0.00
<b>Fire Department - 11050***</b>	<b>69.00</b>	<b>3.00</b>	<b>72.00</b>	<b>▲ 7.00</b>
Fire Department - 11050100	69.00	3.00	72.00	▲ 7.00
<b>Public Works Department - 11075***</b>	<b>37.20</b>	<b>3.00</b>	<b>40.20</b>	<b>▲ 0.25</b>
Streets - 11075100	18.25	2.00	20.25	▼ -0.38
Utility - 22175500	14.95	1.00	15.95	▲ 0.63
Vehicle Maintenance - 23375200	4.00	0.00	4.00	0.00

Budget Overview > Personnel Changes

- Budgeted FTE's 260.65 +17.25
- Unbudgeted FTE's 13.00
- Total Authorized FTE's 273.65
  - 73.4% Public Safety
  - 14.2% Public Works
  - 6.6% Administration
  - 5.8% Community Dev
- Contractual Employees

# Budget Overview

## FY 2025/2026 Annual Budget



Budget Overview > Personnel Changes

- Budgeted FTE's 17.40, +1.0
- Unbudgeted FTE's 2.00
- Total Authorized FTE's 19.40

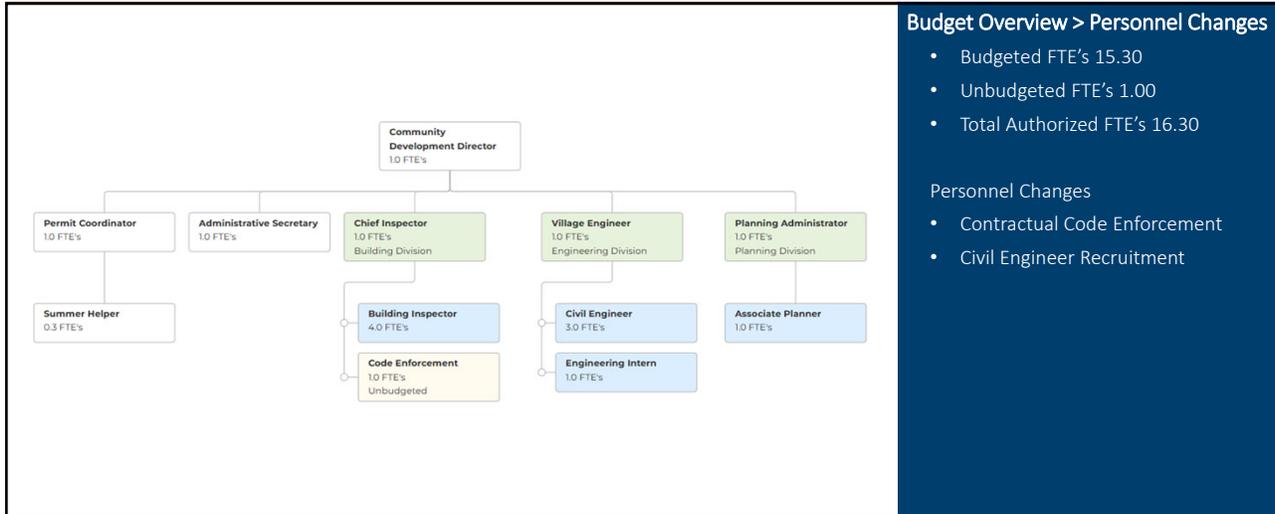
Personnel Changes

- Add Accountant
  - HR Director Succession
- Network Administrator Recruitment

# Personnel - Administration

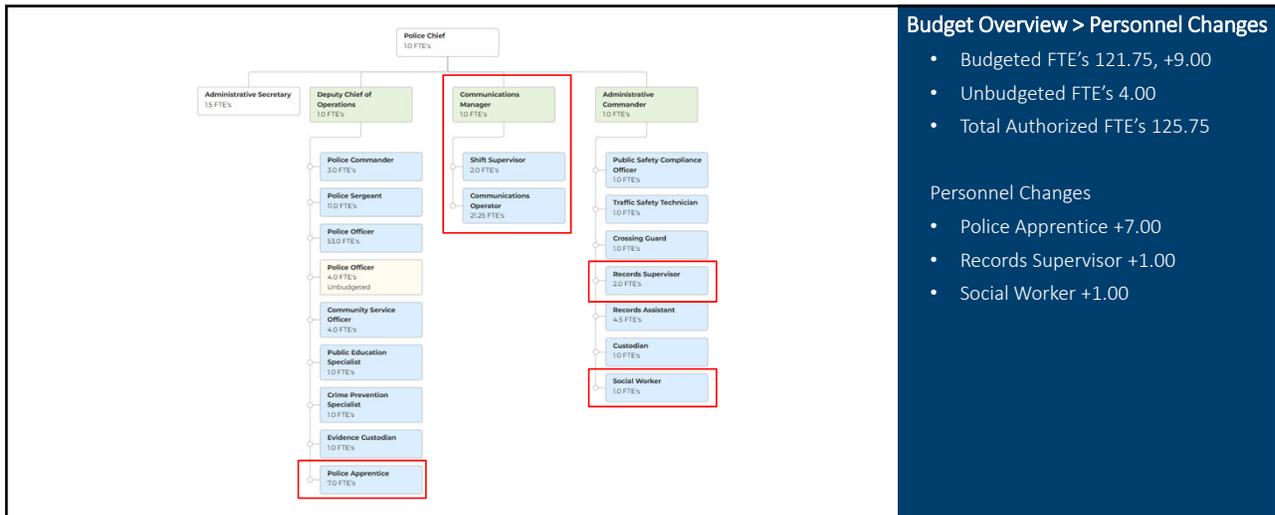
## FY 2025/2026 Annual Budget





# Personnel – Comm Dev & Eng

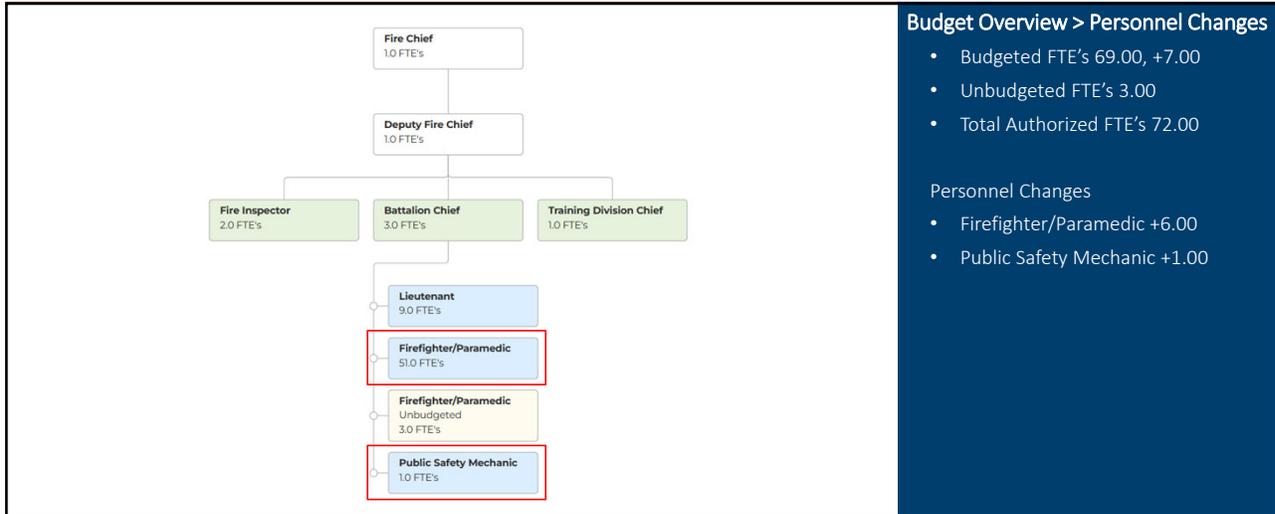
## FY 2025/2026 Annual Budget



# Personnel – Police Dept.

## FY 2025/2026 Annual Budget





**Budget Overview > Personnel Changes**

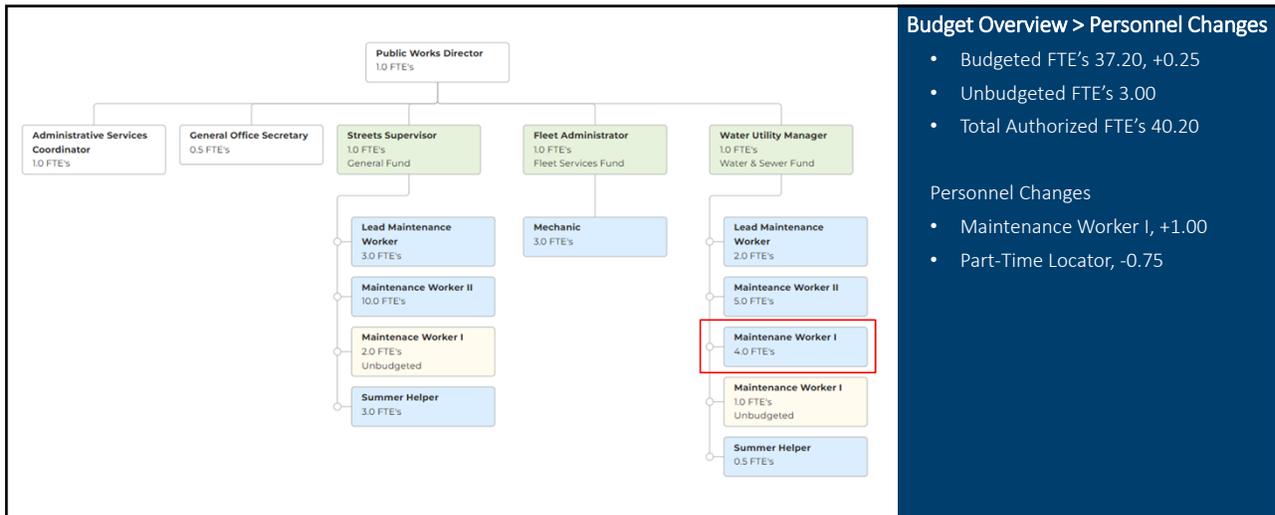
- Budgeted FTE's 69.00, +7.00
- Unbudgeted FTE's 3.00
- Total Authorized FTE's 72.00

**Personnel Changes**

- Firefighter/Paramedic +6.00
- Public Safety Mechanic +1.00

# Personnel – Fire Dept.

## FY 2025/2026 Annual Budget



**Budget Overview > Personnel Changes**

- Budgeted FTE's 37.20, +0.25
- Unbudgeted FTE's 3.00
- Total Authorized FTE's 40.20

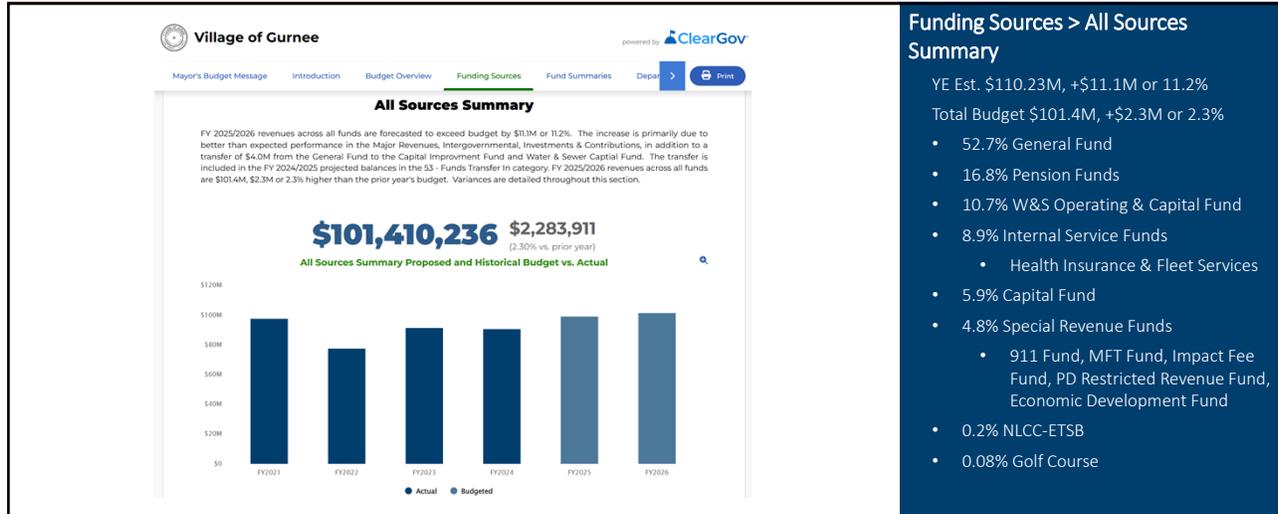
**Personnel Changes**

- Maintenance Worker I, +1.00
- Part-Time Locator, -0.75

# Personnel – Public Works

## FY 2025/2026 Annual Budget

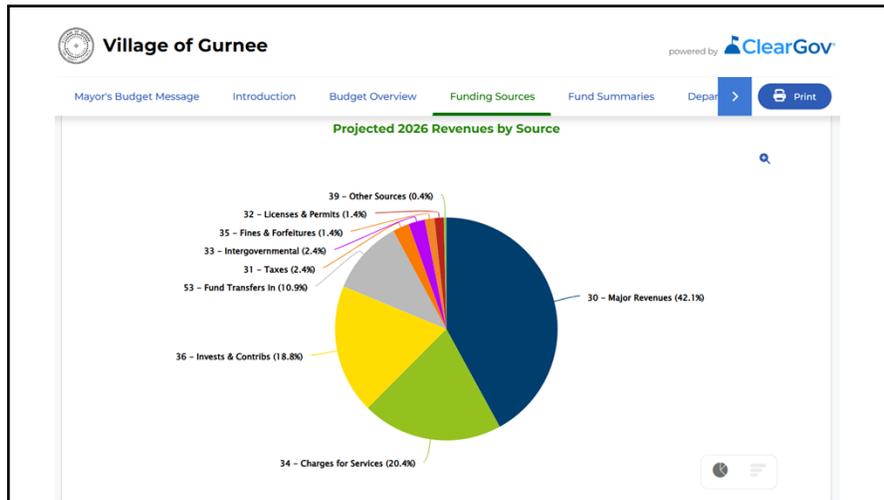




**Funding Sources > All Sources Summary**

- YE Est. \$110.23M, +\$11.1M or 11.2%  
Total Budget \$101.4M, +\$2.3M or 2.3%
- 52.7% General Fund
  - 16.8% Pension Funds
  - 10.7% W&S Operating & Capital Fund
  - 8.9% Internal Service Funds
    - Health Insurance & Fleet Services
  - 5.9% Capital Fund
  - 4.8% Special Revenue Funds
    - 911 Fund, MFT Fund, Impact Fee Fund, PD Restricted Revenue Fund, Economic Development Fund
  - 0.2% NLCC-ETSB
  - 0.08% Golf Course

**Funding Sources**  
FY 2025/2026 Annual Budget

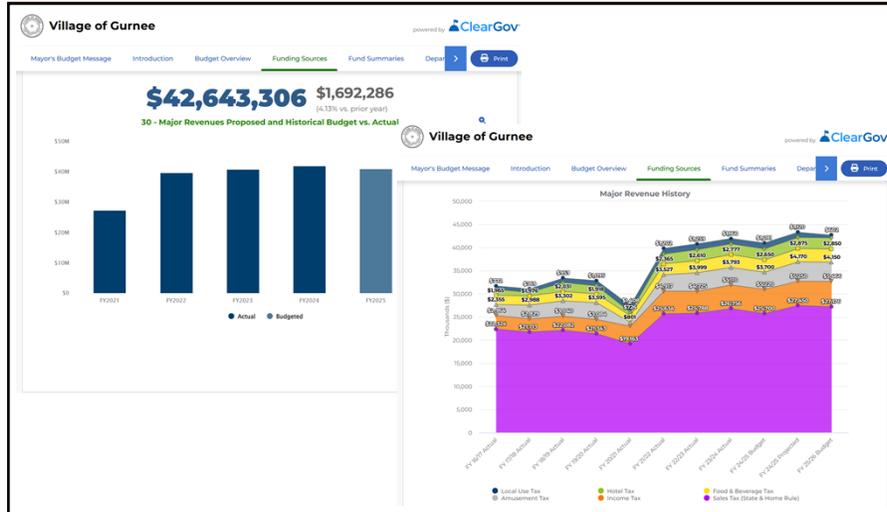


**Funding Sources > All Sources Summary**

- YE Est. \$110.23M, +\$11.1M or 11.2%  
Total Budget \$101.4M, +\$2.3M or 2.3%
- 30 - Major Revenues 42.1%
  - 34 - Charges for Service 20.4%
  - 36 - Investment & Contributions 18.8%
  - 53 - Fund Transfers In 10.9%
  - 31 - Taxes 2.4%
  - 33 - Intergovernmental 2.4%
  - 35 - Fines & Forfeitures 1.4%
  - 32 - Licenses & Permits 1.4%
  - 39 - Other Sources 0.4%

**Funding Sources**  
FY 2025/2026 Annual Budget



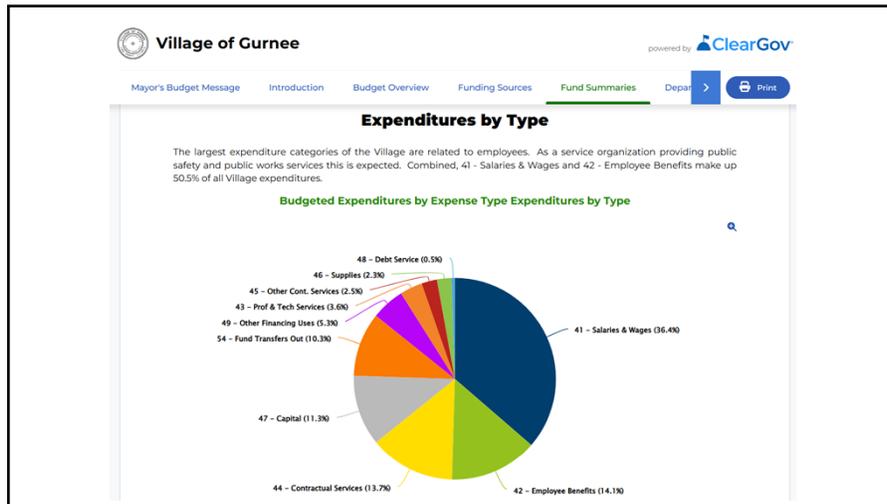


### Funding Sources > 30 - Major Revenues

Total YE Est. \$43.3M, +\$2.3M or 5.7%  
 Total Budget \$42.6M, +\$1.7M or 4.13%

- Sales Tax (MST & HMR)
  - Budget \$27.2M, +\$1.5M or 5.7%
- Amusement Tax
  - Budget \$4.2M, +\$450K or 12.2%
- Food & Beverage Tax
  - Budget \$2.9M, +200K or 7.5%
- Hotel Tax
  - Budget \$2.4M, +\$0K or 0.0%
- Income Tax
  - Budget \$5.5M, +\$246K or 4.7%
- Local Use Tax
  - Budget \$602K, -\$679K or 53.0%

## Funding Sources FY 2025/2026 Annual Budget

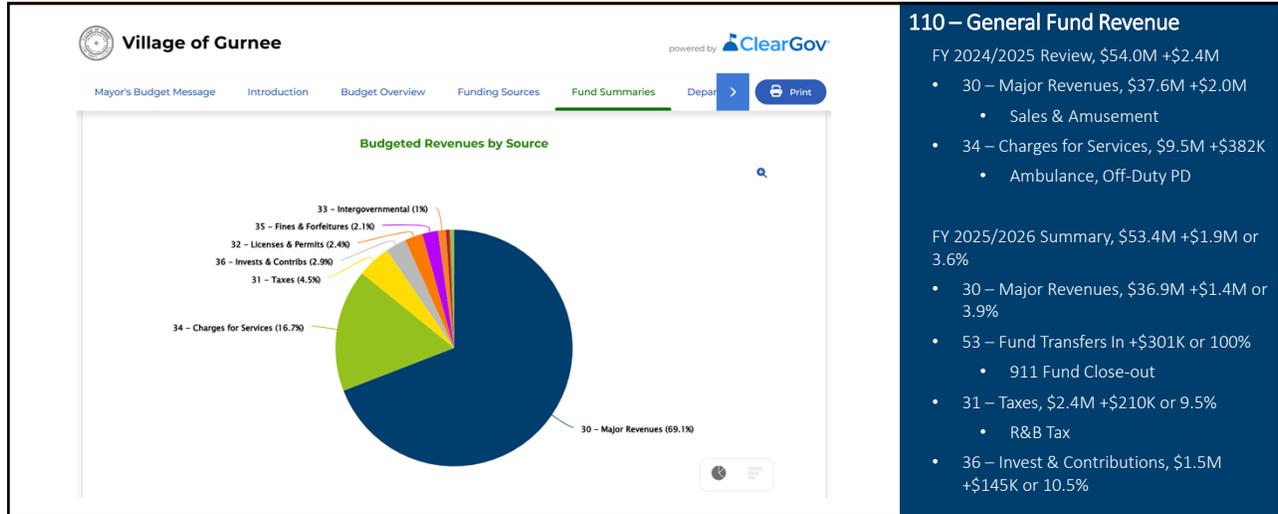


### Fund Summaries > All Funds Summary

- YE Est. \$102.4M, +\$1.5M (\$4M Transfer)
- Budget \$104.5M, +\$3.5M or 3.5%
  - 41 – Salaries & Wages 36.4%
  - 42 – Employee Benefits 14.1%
  - 44 – Contractual Services 13.7%
  - 47 – Capital 11.3%
  - 54 – Fund Transfers Out 10.3%
  - 49 – Other Financing Uses 5.3%
  - 43 – Prof & Tech Services 3.6%
  - 45 – Other Cont. Services 2.5%
  - 46 – Supplies 2.3%
  - 48 – Debt Service 0.5%

## Fund Summaries FY 2025/2026 Annual Budget





**110 – General Fund Revenue**

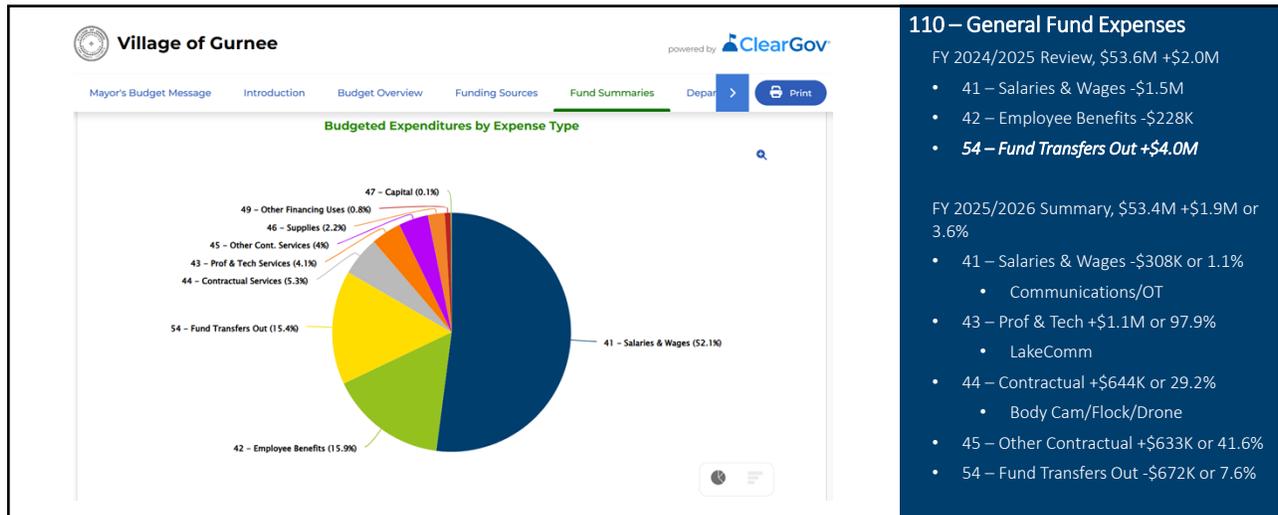
FY 2024/2025 Review, \$54.0M +\$2.4M

- 30 – Major Revenues, \$37.6M +\$2.0M
  - Sales & Amusement
- 34 – Charges for Services, \$9.5M +\$382K
  - Ambulance, Off-Duty PD

FY 2025/2026 Summary, \$53.4M +\$1.9M or 3.6%

- 30 – Major Revenues, \$36.9M +\$1.4M or 3.9%
- 53 – Fund Transfers In +\$301K or 100%
  - 911 Fund Close-out
- 31 – Taxes, \$2.4M +\$210K or 9.5%
  - R&B Tax
- 36 – Invest & Contributions, \$1.5M +\$145K or 10.5%

**Fund Summaries**  
FY 2025/2026 Annual Budget



**110 – General Fund Expenses**

FY 2024/2025 Review, \$53.6M +\$2.0M

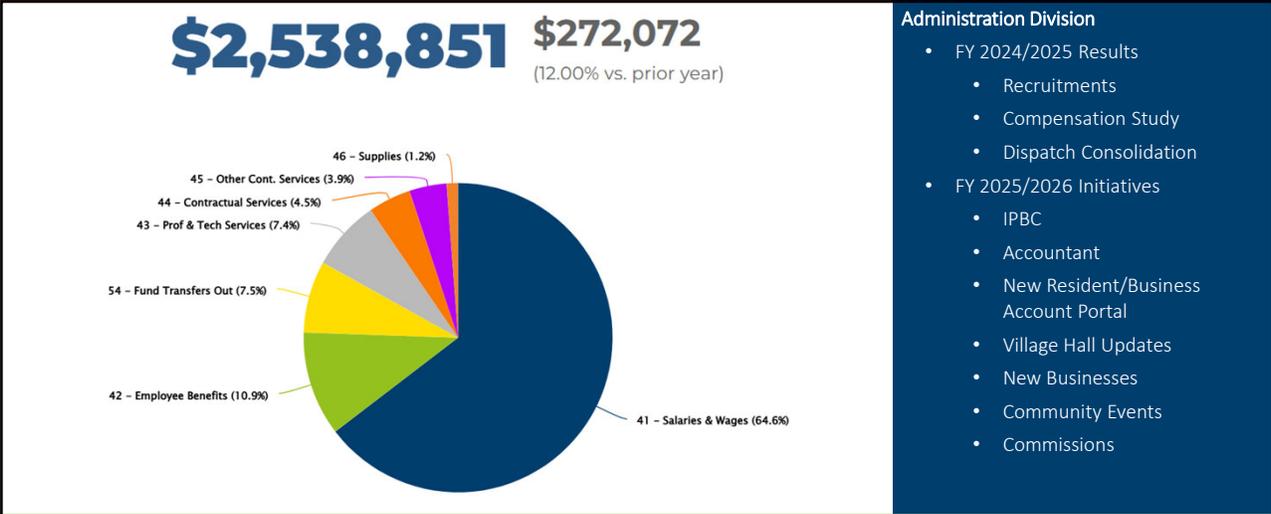
- 41 – Salaries & Wages -\$1.5M
- 42 – Employee Benefits -\$228K
- **54 – Fund Transfers Out +\$4.0M**

FY 2025/2026 Summary, \$53.4M +\$1.9M or 3.6%

- 41 – Salaries & Wages -\$308K or 1.1%
  - Communications/OT
- 43 – Prof & Tech +\$1.1M or 97.9%
  - LakeComm
- 44 – Contractual +\$644K or 29.2%
  - Body Cam/Flock/Drone
- 45 – Other Contractual +\$633K or 41.6%
- 54 – Fund Transfers Out -\$672K or 7.6%

**Fund Summaries**  
FY 2025/2026 Annual Budget

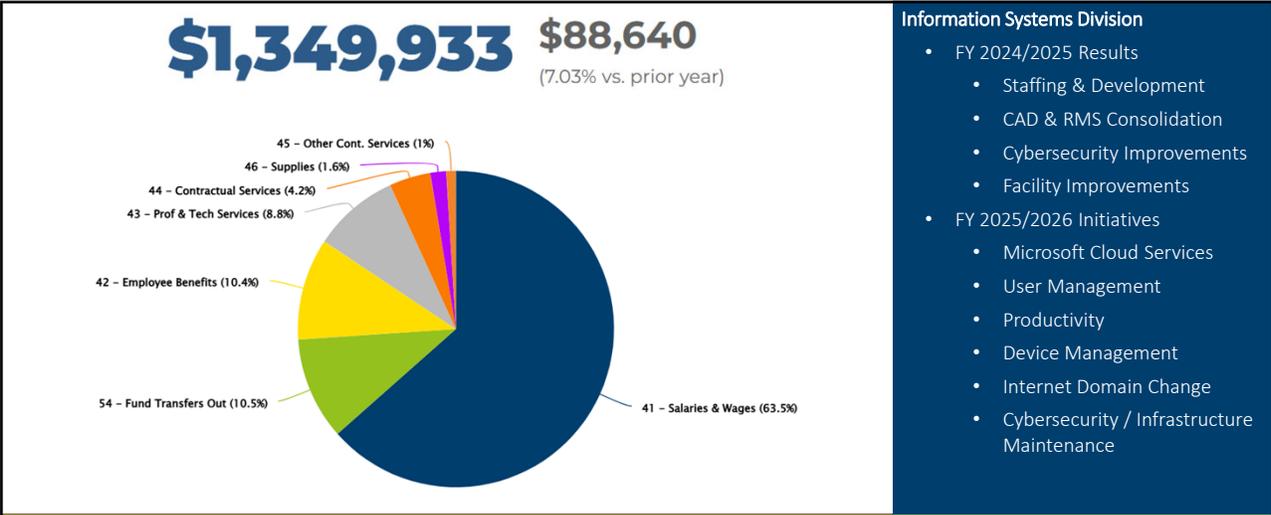




# Departments - Administration

## FY 2025/2026 Annual Budget





# Departments - Administration

## FY 2025/2026 Annual Budget



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

**Public Information Division**

- FY 2024/2025 Results
  - 14 Communication Channels
  - 12 Monthly Communication Plans and 1 Strategic Communication Plan
  - YOY Social Media Engagement  
Facebook Engagement: ↑ 29%  
Instagram Engagement: ↑ 18%
  - Conducted Community Survey and Business Survey
  - Produced 18 Special Features
- FY 2025/2026 Initiatives
  - Launch New Website
  - Begin Bimonthly Newsletters
  - Implement Advanced Mass Notification System

Category	Percentage
45 - Other Cont. Services	47.2%
43 - Prof & Tech Services	27.5%
44 - Contractual Services	22.8%
46 - Supplies	2.5%

## Departments - Administration

### FY 2025/2026 Annual Budget

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

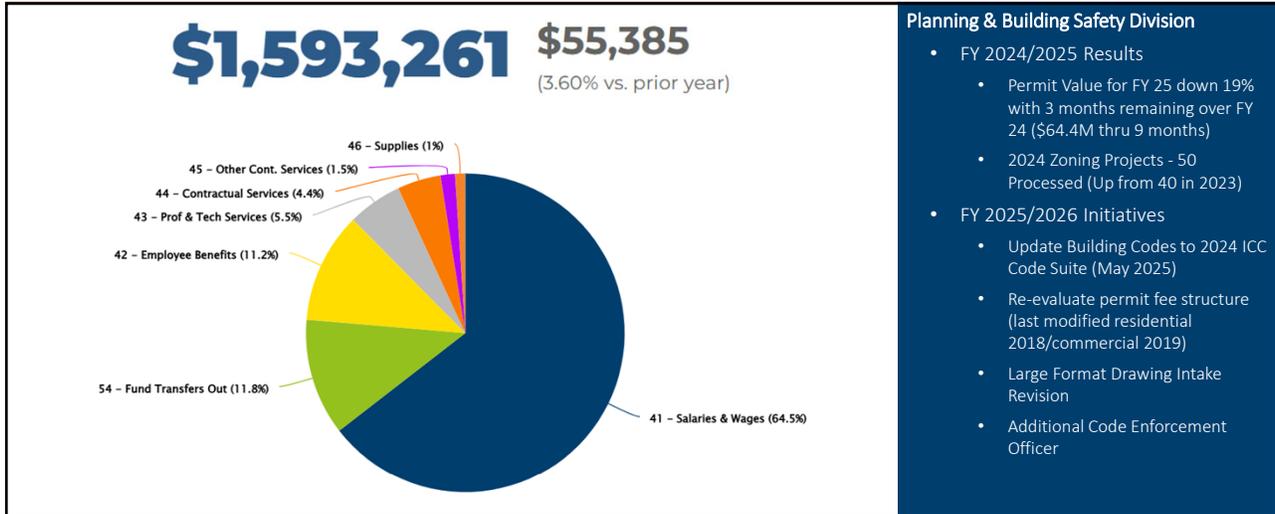
**Village-Wide Obligations**

- FY 2024/2024 Results
  - \$4.0M Capital Transfer
    - \$2.75M Capital
    - \$1.25M W&S
- FY 2025/2026 Initiatives
  - Additional Village Events
  - Advisory Commissions
    - ESC
    - Veterans
    - Arts
    - Gurnee Cares

Category	Percentage
54 - Fund Transfers Out	85.1%
49 - Other Financing Uses	12%
45 - Other Cont. Services	2.9%

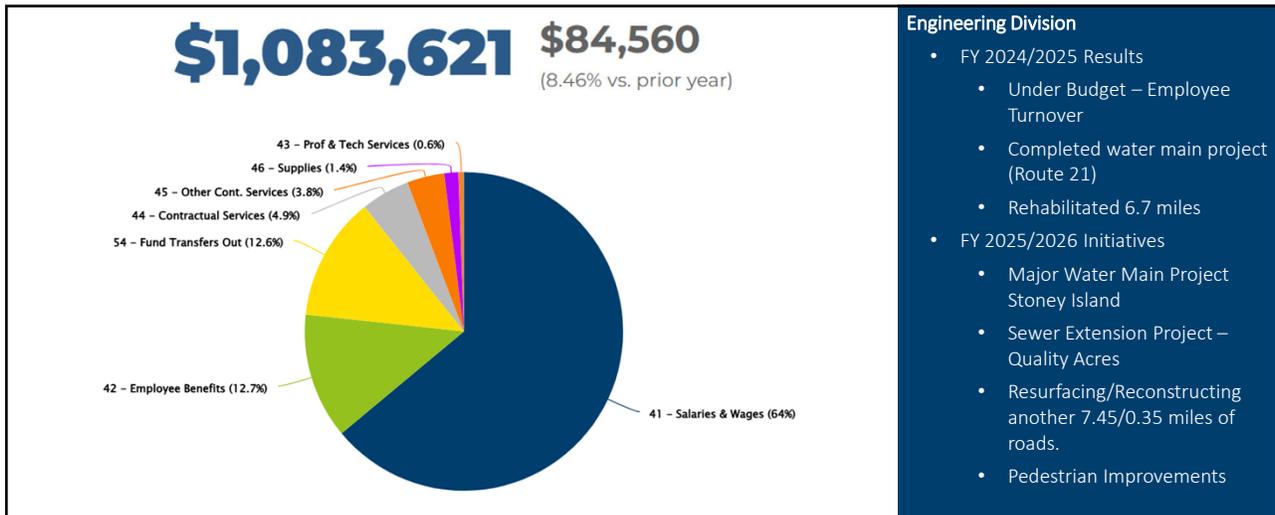
## Departments - Administration

### FY 2025/2026 Annual Budget



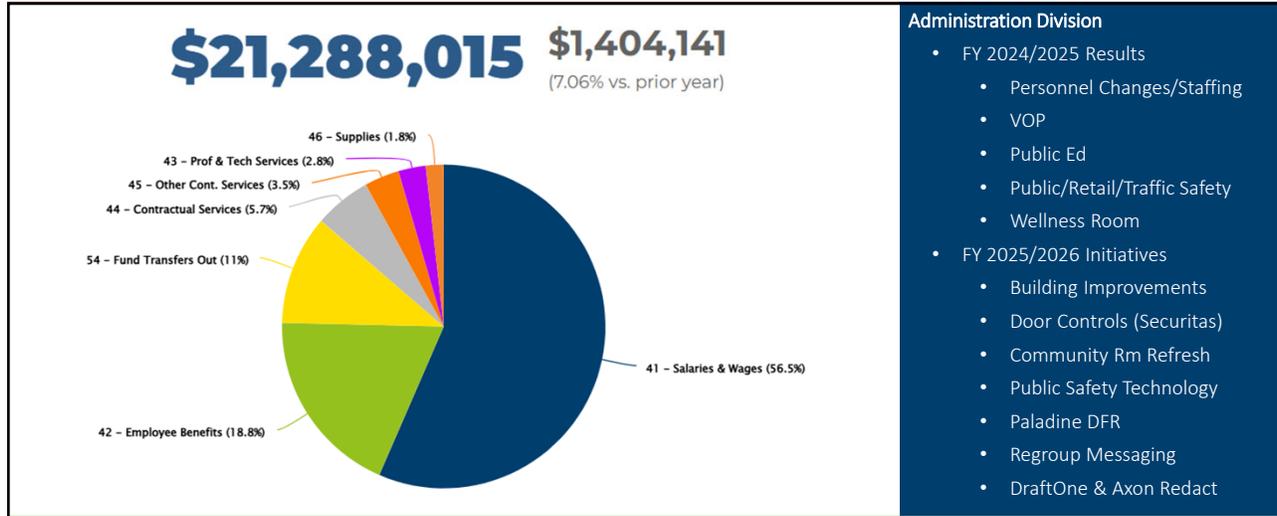
## Departments – Comm Dev

### FY 2025/2026 Annual Budget



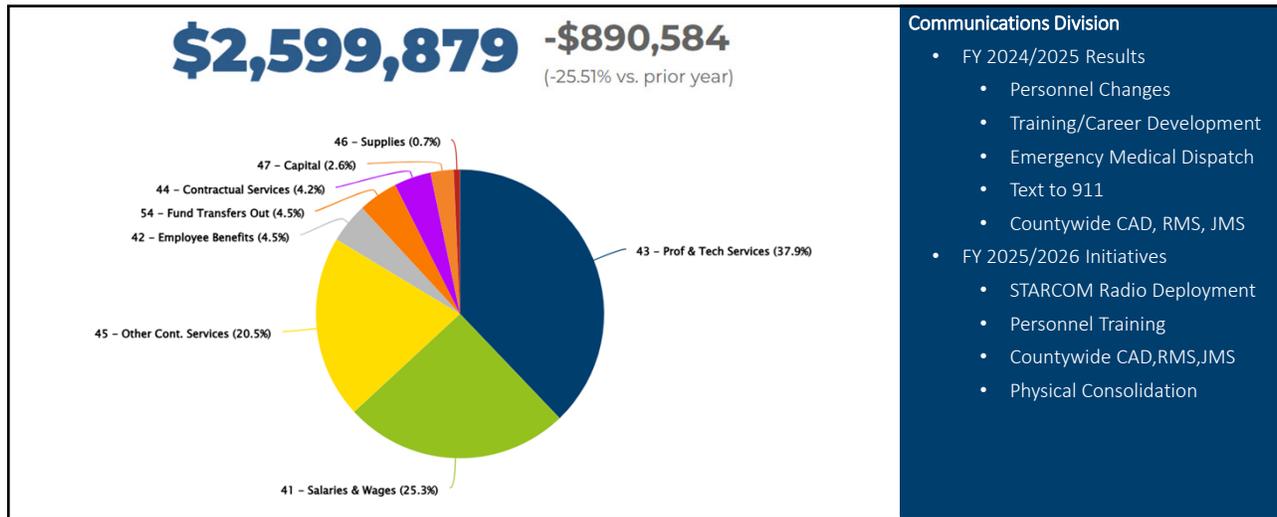
## Departments – Comm Dev

### FY 2025/2026 Annual Budget



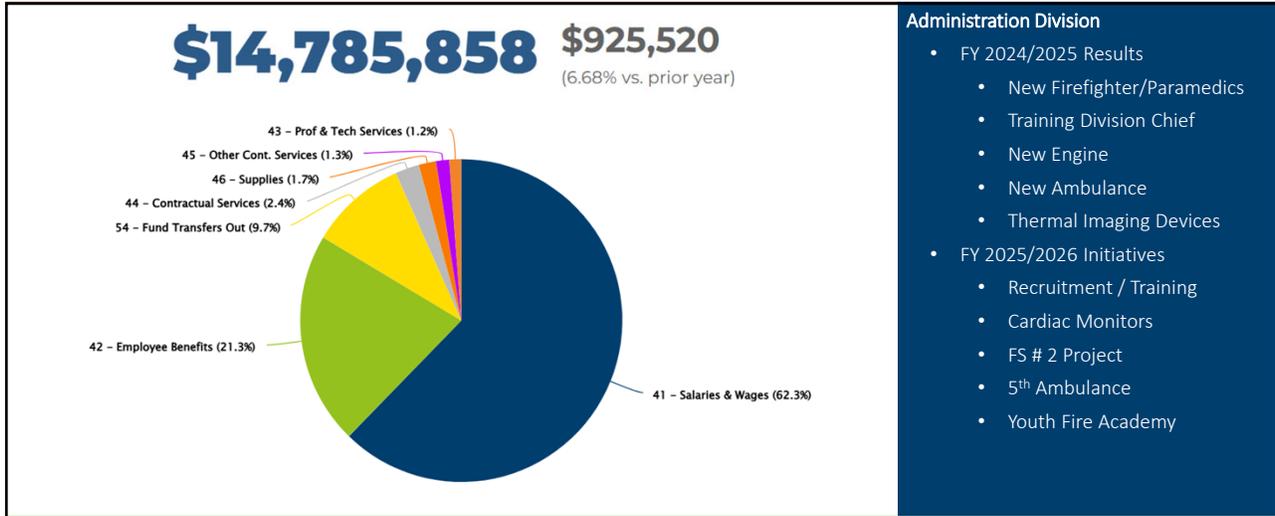
## Departments – Police Dept.

### FY 2025/2026 Annual Budget



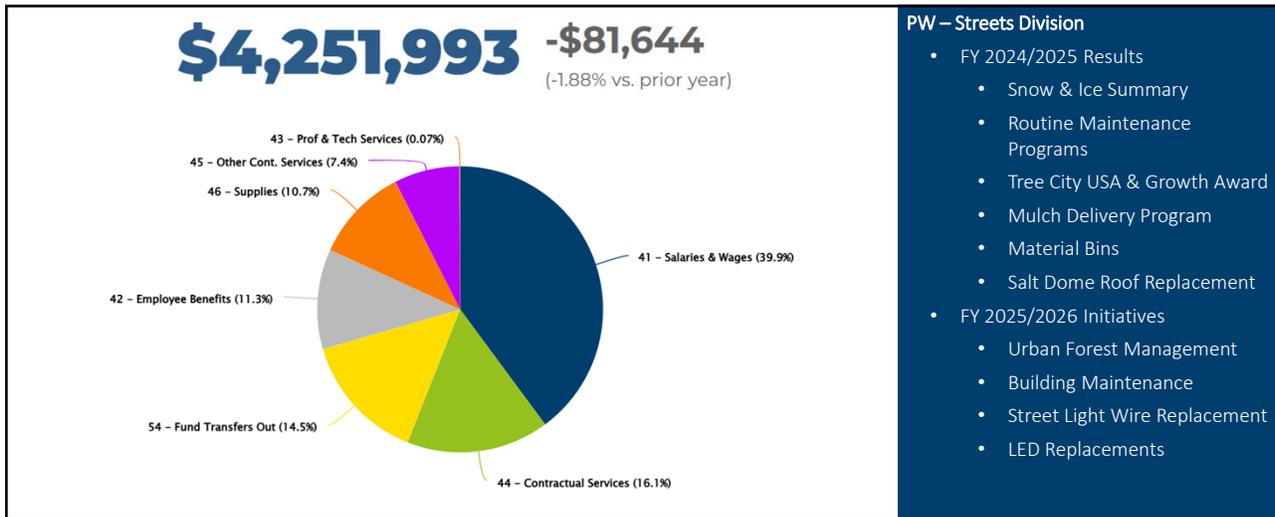
## Departments – Police Dept.

### FY 2025/2026 Annual Budget



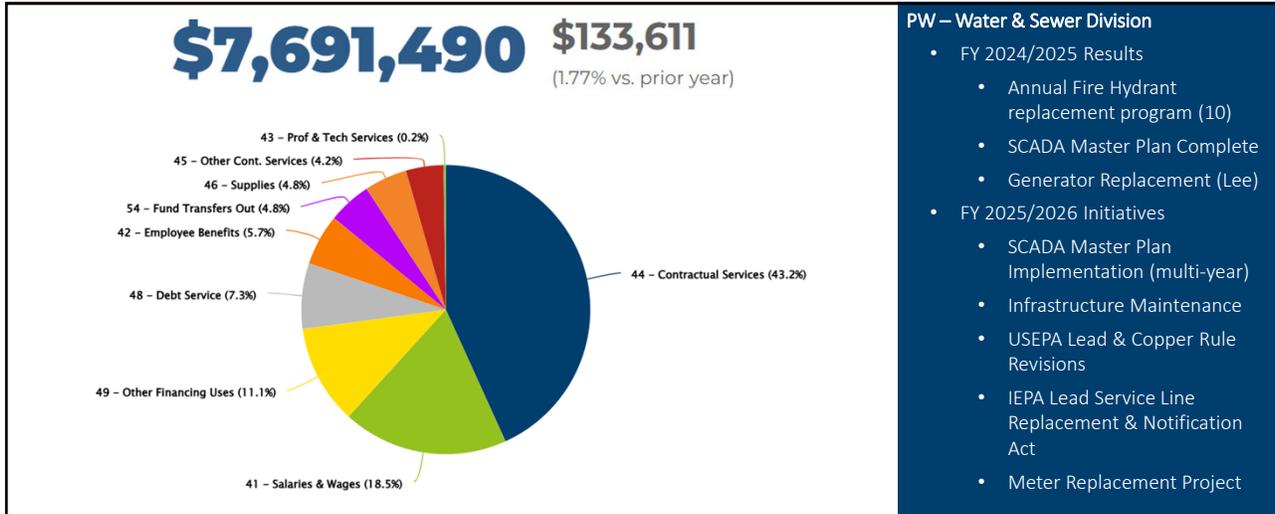
## Departments – Fire Dept.

### FY 2025/2026 Annual Budget



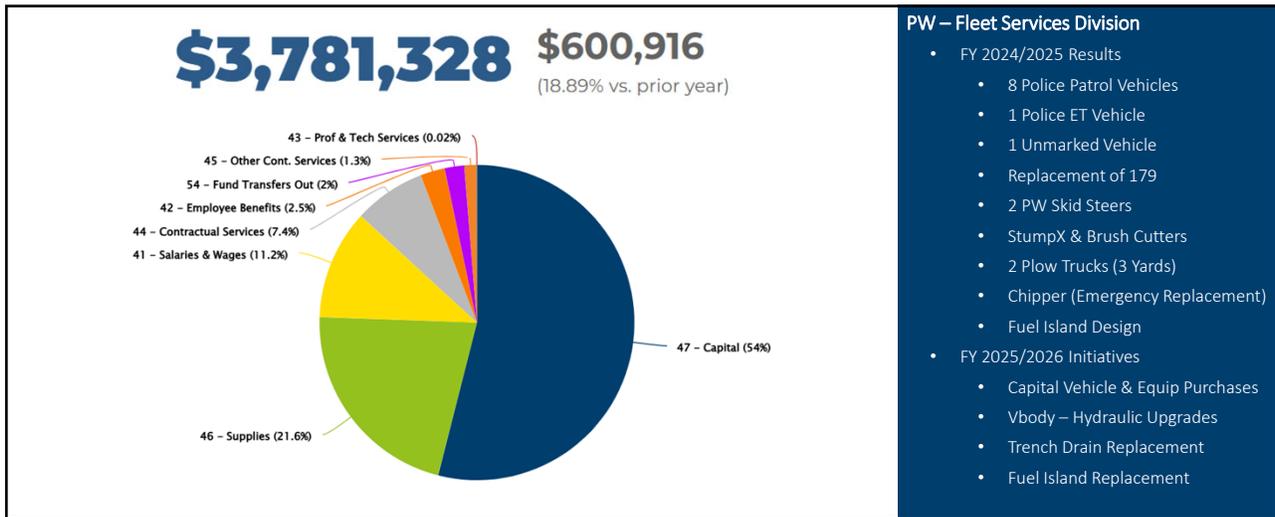
## Departments – Public Works

### FY 2025/2026 Annual Budget



## Departments – Public Works

### FY 2025/2026 Annual Budget



## Departments – Public Works

### FY 2025/2026 Annual Budget

### 121 - 911 Fund Revenues by Source

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

**Budgeted Revenues by Source**

Source	Amount	Percentage
33 - Intergovernmental	\$205K	100%

### Fund Summaries > 121 – 911 Fund

\$1.2M total, -\$163K or 12.0%

- Reimbursement from NLCC-ETSB
- Fund Closes in FY 25/26 with Transition to LakeComm
- \$1.0M LakeComm Loan (if needed)
- FY 2025/2026 Projected Ending Balance \$0

### 121 - 911 Fund Expenditures by Expense Type

**Budgeted Expenditures by Expense Type**

Expense Type	Amount	Percentage
41 - Salaries & Wages	\$16.4K	16.4%
49 - Other Financing Uses	\$83.6K	83.6%

## Fund Summaries

### FY 2025/2026 Annual Budget

### 411 - NLCC ETSB Fund Revenues by Source

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

**Budgeted Revenues by Source**

Source	Amount	Percentage
36 - Invests & Contributions	\$2.4K	2.4%
33 - Intergovernmental	\$202.6K	97.6%

### Fund Summaries > 411 – NLCC-ETSB Fund

\$205K total, -\$895K or 81.4%

- Final Distribution to Gurnee
- Fund Closes in FY 25/26 with Transition to LakeComm
- FY 2025/2026 Projected Ending Balance \$0

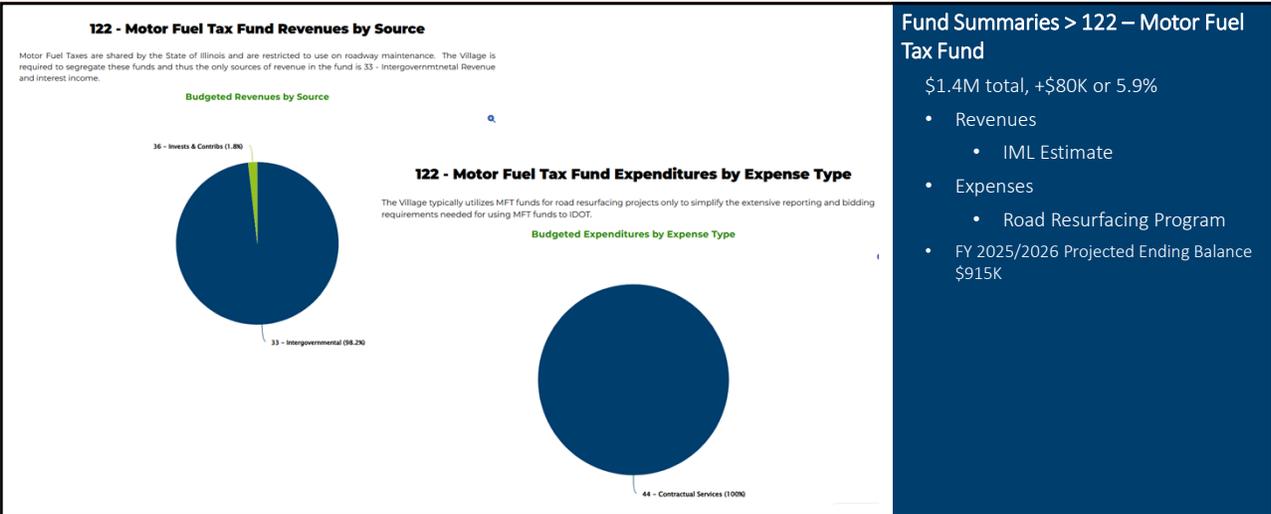
### 411 - NLCC ETSB Fund Expenditures by Expense Type

**Budgeted Expenditures by Expense Type**

Expense Type	Amount	Percentage
49 - Other Financing Uses	\$205K	100%

## Fund Summaries

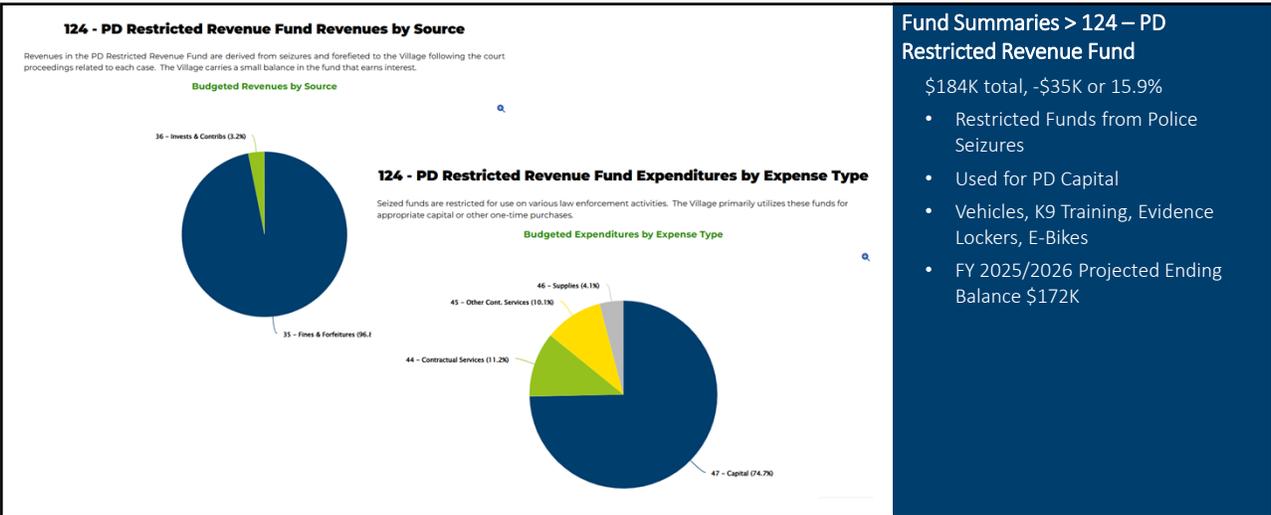
### FY 2025/2026 Annual Budget



# Fund Summaries

## FY 2025/2026 Annual Budget

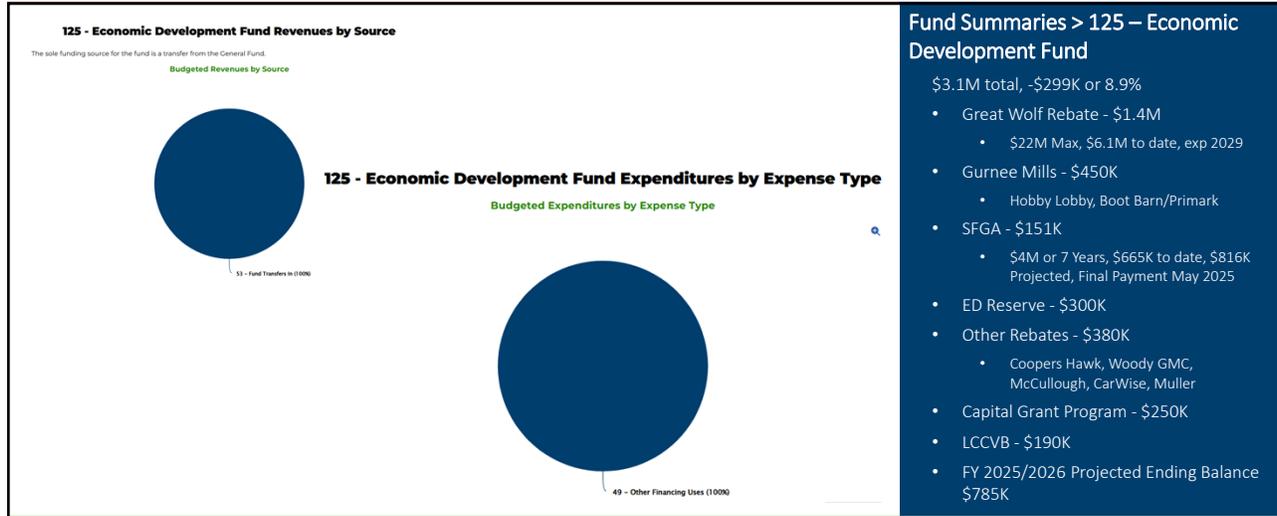
**GURNEE**  
COMMUNITY OF OPPORTUNITY



# Fund Summaries

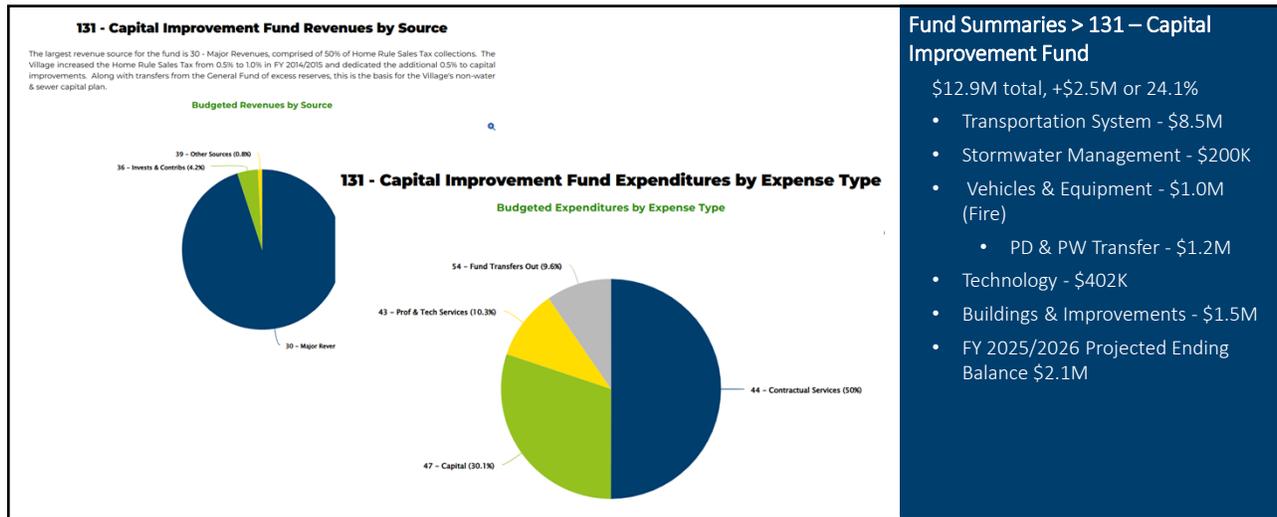
## FY 2025/2026 Annual Budget

**GURNEE**  
COMMUNITY OF OPPORTUNITY



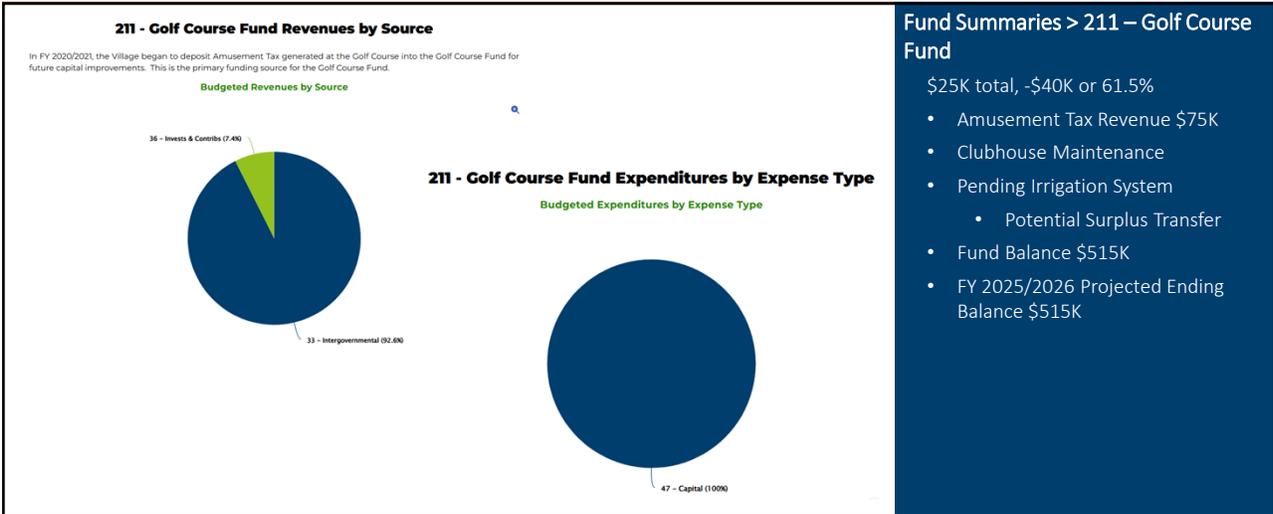
# Fund Summaries

## FY 2025/2026 Annual Budget



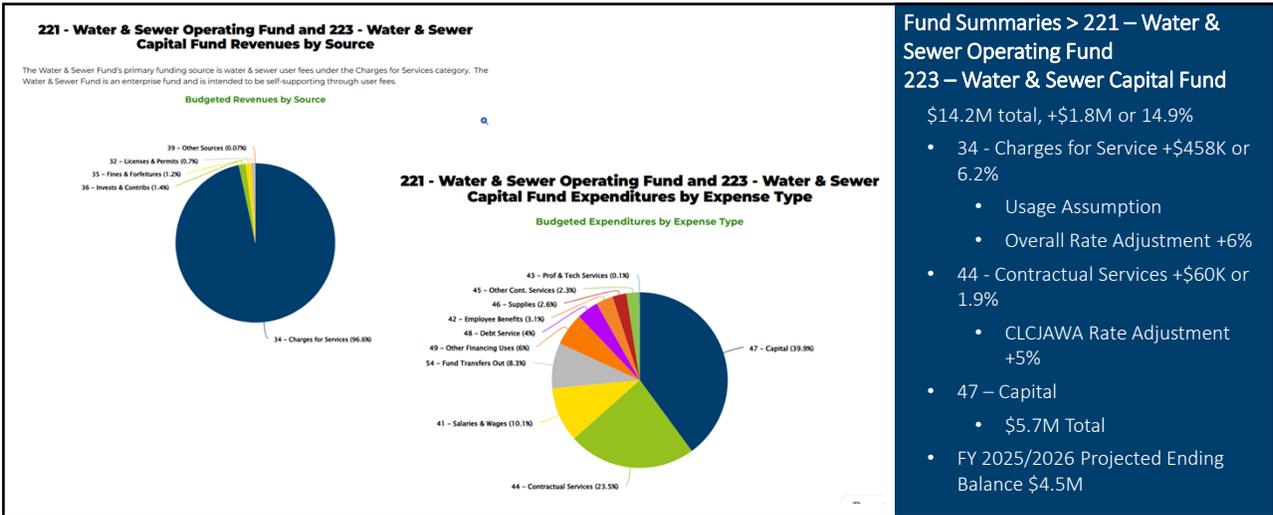
# Fund Summaries

## FY 2025/2026 Annual Budget



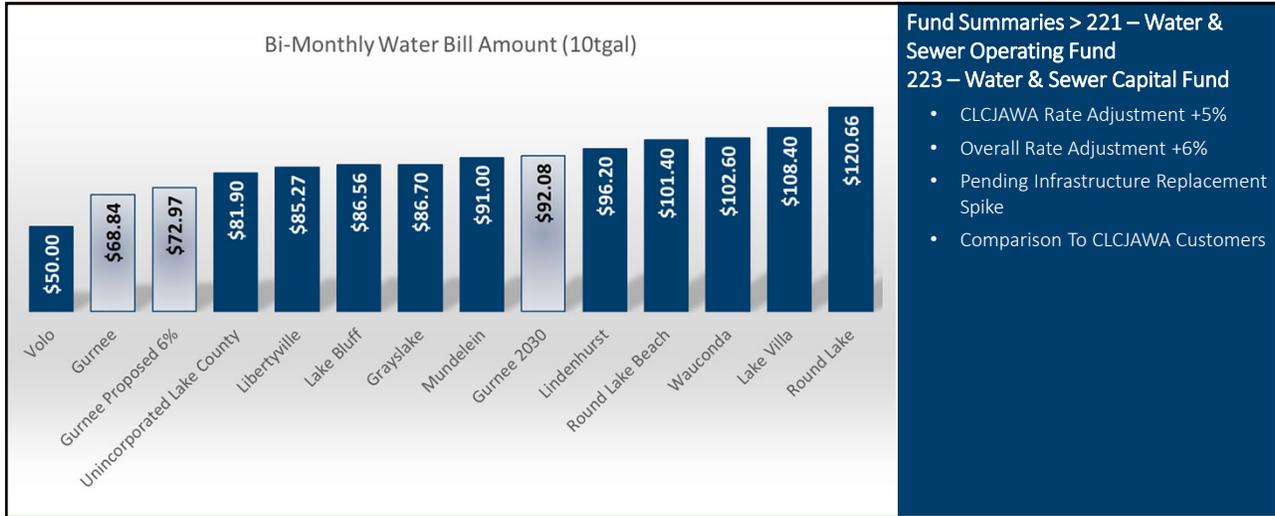
# Fund Summaries

## FY 2025/2026 Annual Budget



# Fund Summaries

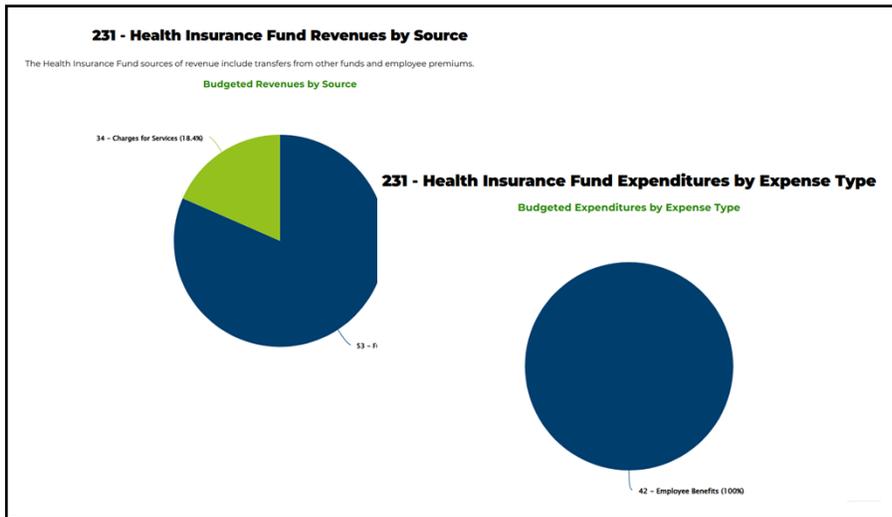
## FY 2025/2026 Annual Budget



- Fund Summaries > 221 – Water & Sewer Operating Fund**  
**223 – Water & Sewer Capital Fund**
- CLCJAWA Rate Adjustment +5%
  - Overall Rate Adjustment +6%
  - Pending Infrastructure Replacement Spike
  - Comparison To CLCJAWA Customers

## Fund Summaries

### FY 2025/2026 Annual Budget



- Fund Summaries > 231 – Health Insurance Fund**
- \$5.7M total, -\$10K or 0.2%
- Funding Sources
    - Transfers from Operating Departments \$4.7M or 81.6%
    - Employee Premiums \$1.1M or 18.4%
  - Health/Dental/Life
  - IPBC Transition
  - FY 2025/2026 Projected Ending Balance -\$584K

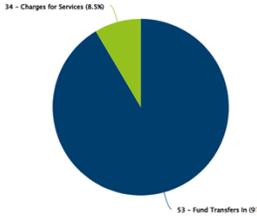
## Fund Summaries

### FY 2025/2026 Annual Budget

**233 - Fleet Services Fund Revenues by Source**

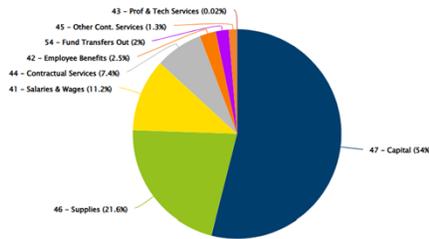
Similar to the Health Insurance Fund, the Fleet Services Fund is supported by transfers from other funds and charges for outside fuels sales.

Budgeted Revenues by Source



**233 - Fleet Services Fund Expenditures by Expense Type**

Budgeted Expenditures by Expense Type



**Fund Summaries > 233 – Fleet Services Fund**

\$3.8M total, \$601K or 18.9%

- Funding Sources
  - Transfers from Operating Departments & Capital Funds \$3.0M or 91.5%
  - Fuel Sales \$280K or 8.5%
- FY 2025/2026 Projected Ending Balance \$823K

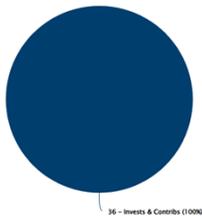
**Fund Summaries**  
FY 2025/2026 Annual Budget



**307 - Police Pension Fund Revenues by Source**

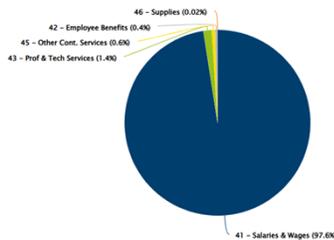
Pension Funds have three primary funding sources, employee contributions, employer contributions and investment income. All these revenue sources fall into the Investments & Contributions category.

Budgeted Revenues by Source



**307 - Police Pension Fund Expenditures by Expense Type**

Budgeted Expenditures by Expense Type



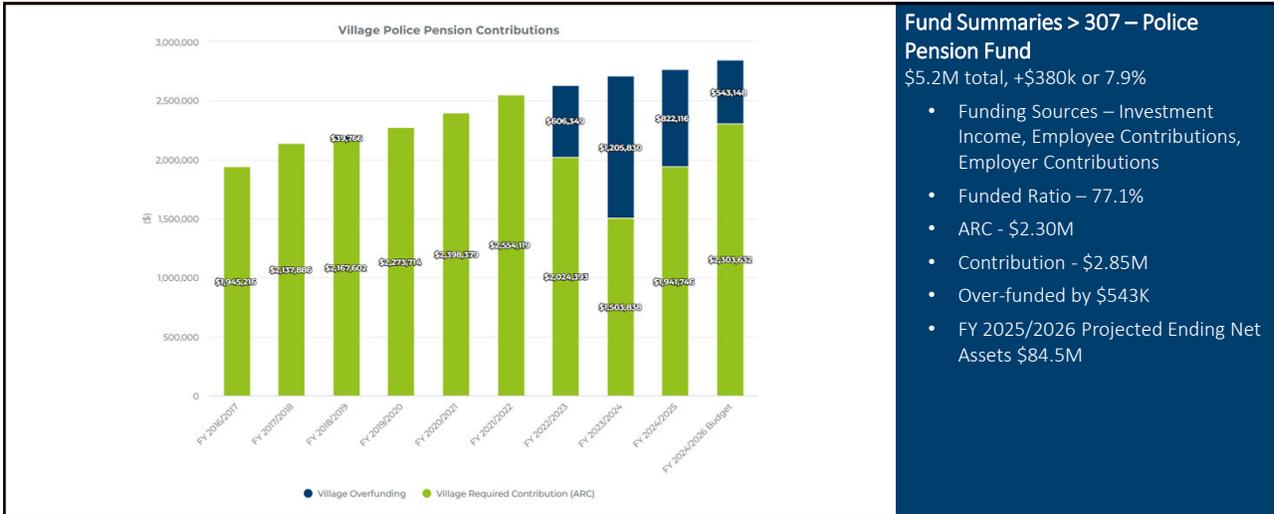
**Fund Summaries > 307 – Police Pension Fund**

\$5.2M total, +\$380k or 7.9%

- Funding Sources – Investment Income, Employee Contributions, Employer Contributions
- Funded Ratio – 77.1%
- ARC - \$2.30M
- Contribution - \$2.85M
- Over-funded by \$543K
- FY 2025/2026 Projected Ending Net Assets \$84.5M

**Fund Summaries**  
FY 2025/2026 Annual Budget



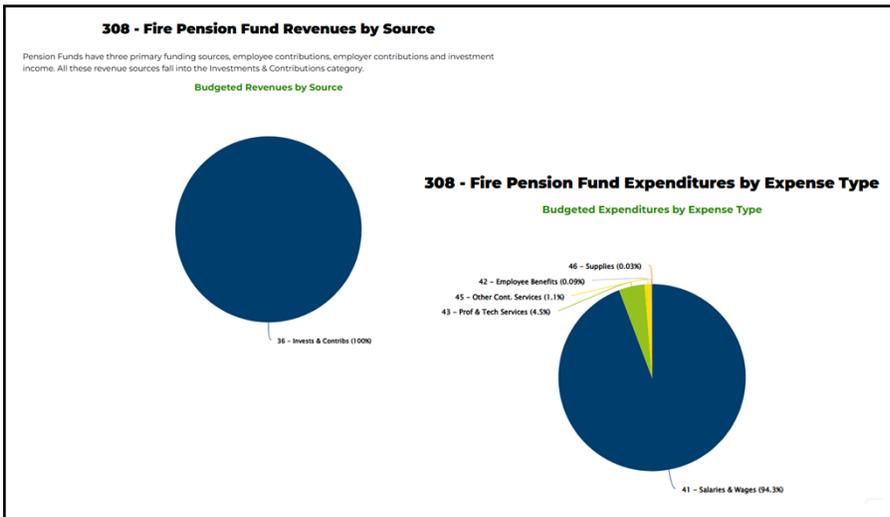


**Fund Summaries > 307 – Police Pension Fund**

\$5.2M total, +\$380k or 7.9%

- Funding Sources – Investment Income, Employee Contributions, Employer Contributions
- Funded Ratio – 77.1%
- ARC - \$2.30M
- Contribution - \$2.85M
- Over-funded by \$543K
- FY 2025/2026 Projected Ending Net Assets \$84.5M

**Fund Summaries**  
FY 2025/2026 Annual Budget



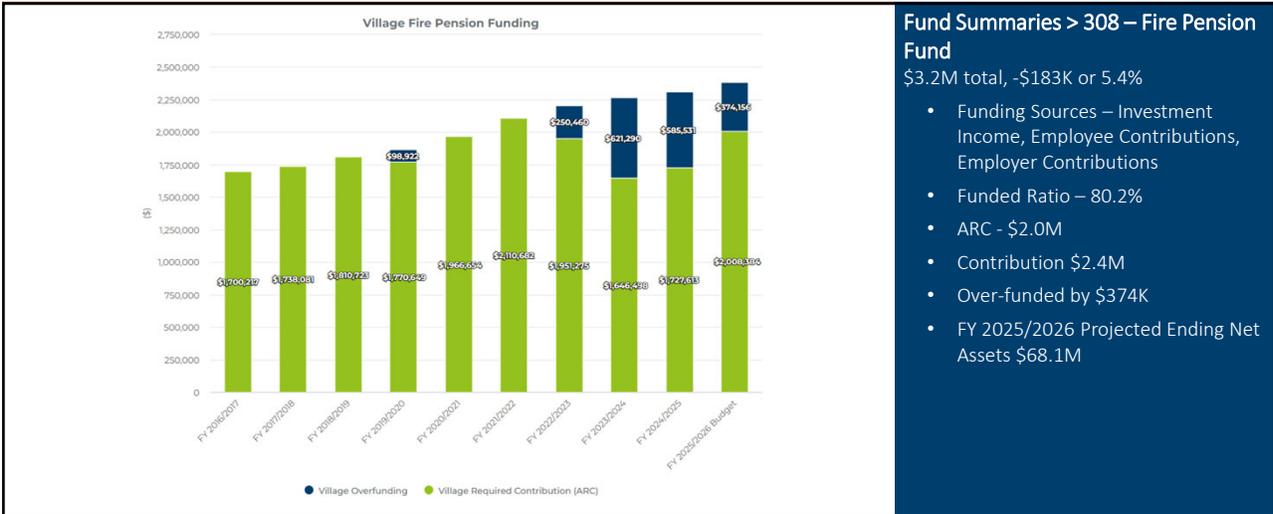
**Fund Summaries > 308 – Fire Pension Fund**

\$3.2M total, -\$183K or 5.4%

- Funding Sources – Investment Income, Employee Contributions, Employer Contributions
- Funded Ratio – 80.2%
- ARC - \$2.0M
- Contribution - \$2.4M
- Over-funded by \$374K
- FY 2025/2026 Projected Ending Net Assets \$68.1M

**Fund Summaries**  
FY 2025/2026 Annual Budget



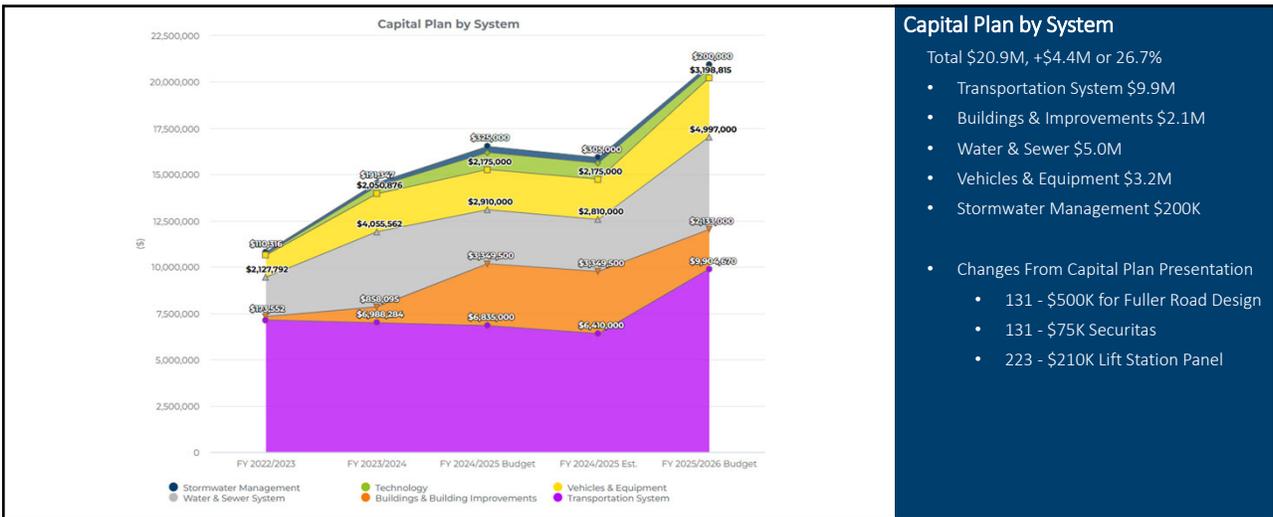


**Fund Summaries > 308 – Fire Pension Fund**

\$3.2M total, -\$183K or 5.4%

- Funding Sources – Investment Income, Employee Contributions, Employer Contributions
- Funded Ratio – 80.2%
- ARC - \$2.0M
- Contribution \$2.4M
- Over-funded by \$374K
- FY 2025/2026 Projected Ending Net Assets \$68.1M

**Fund Summaries**  
FY 2025/2026 Annual Budget



**Capital Plan by System**

Total \$20.9M, +\$4.4M or 26.7%

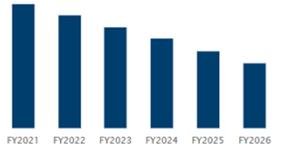
- Transportation System \$9.9M
- Buildings & Improvements \$2.1M
- Water & Sewer \$5.0M
- Vehicles & Equipment \$3.2M
- Stormwater Management \$200K
- Changes From Capital Plan Presentation
  - 131 - \$500K for Fuller Road Design
  - 131 - \$75K Securitas
  - 223 - \$210K Lift Station Panel

**Capital Plan**  
FY 2025/2026 Annual Budget



**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>

**Outstanding Debt**

IEPA Loan – Knowles Road Tower  
 Origination: 5/29/2020  
 Original Loan: \$5,143,453.19  
 Fixed Rate: 1.84%  
 Term: 20-years

- Principal Paid to Date: \$1,034,532
- Interest Paid to Date: \$364,029
- Additional Principal to Date: \$1,000,000
- Current Payoff Date: 5/29/2030

**Debt**  
 FY 2025/2026 Annual Budget



**Village of Gurnee**  
**FY 2025/2026 Annual Budget**



**Pending Items for Final Budget**

- General Fund
- Adjust Surplus Transfer
  - \$2.75M Capital Improvement Fund
  - \$1.0M Golf Course Fund
  - \$250K Water & Sewer Capital Fund
- Water & Sewer Capital Fund
- Utility Improvement -\$1.0M

**Pending Items**  
 FY 2025/2026 Annual Budget



Next Steps:

- March 17<sup>th</sup> Workshop #2?
- April 7<sup>th</sup> Public Hearing & Approval
  - FY 2025/2026 Budget
  - FY2023/2024 Surplus Transfer
  - Annual Fee Resolution

*Questions?*

