

# VILLAGE OF GURNEE



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## ANNUAL BUDGET FISCAL YEAR 2022/23

PUBLISHED MAY 1, 2022

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

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

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May 1, 2022

To the Citizens of Gurnee:

On behalf of the Village leadership team, which includes the Mayor, Board, and executive staff, I am pleased to present the Annual Budget for the period of May 1, 2022 to April 30, 2023 (FY 2022/2023). The foundation of this budget is the diligence and hard work of current and prior administrations, and the experience and professionalism of the Village staff in their areas of expertise.

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

- The Village does not levy a real estate property tax or a utility tax. According to the Illinois Department of Revenue less than 3% of Illinois communities operate without a property tax. The percentage that do not levy a property tax or a utility tax, like Gurnee, is even lower.
- The Village maintains a healthy reserve to weather storms like COVID-19 to allow for the delivery of consistently high-level services to which the Village residents have become accustomed.
- The Village maintains a AAA bond rating. This is the highest rating a Village can receive. It was achieved in 2014 and has been maintained ever since.
- The Village has received the very prestigious Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program every year since FY 2006/2007.

The FY 2022/2023 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. The Budget continues a conservative approach to estimating revenues, does not include a property tax, maintains a focus on vital public safety services and infrastructure, keeps debt levels at a minimum and contributes to the vitality of the local economy. My approach to developing the Village budget is much like my budget at home. I look to improve services using current resources available while reducing costs where I can. The Annual Budget follows the same approach and allows the Village to provide excellent services that are second to none.

The COVID-19 crisis has brought unprecedented uncertainty and fiscal challenges to the Nation and the Village of Gurnee. Relying on consumer driven taxes instead of a property tax the Village was especially impacted by the lockdowns and mitigation measures. Early on in the crisis the Village leadership team took steps to preserve resources necessary to navigate the uncertainty and continue to provide vital services. During the pandemic the Village focused on needed infrastructure such as road replacement and the completion of Fire Station #3. Building a Fire Station in the midst of a pandemic was not without risk, but the Village remained steadfast and was able to navigate that risk thanks to a strong financial position and planning. The Village benefited by saving \$1.4 million on the original estimate and finishing the project prior to price inflation pressures we are now realizing.

The FY 2022/2023 budget represents a cautious return to a pre-pandemic normal. Revenue streams have bounced back faster than anticipated and new tax laws on internet transactions have increased sales taxes

significantly and leveled the playing field with brick and mortar retailers. Highlights of the FY 2022/2023 Annual Budget include:

- Total budgeted expenditures of \$94.1 million including transfers, an increase of 26.3% or \$19.6 million. The increase is largely due to debt service to pay off Fire Station #3 early (\$5.3 million), the road resurfacing & capital program (\$4.2 million), and inter-fund transfers to the Fleet Services Fund (\$2.0 million) and a new Health Insurance Fund (\$4.3 million) to consolidate the accounting for expenditures from across Village departments.
- Total General Fund budgeted expenditures of \$46.3 million, an increase of 7.8% or \$3.3 million. The increase is largely due to personnel changes, and inter-fund transfer to the Health Insurance Fund. The General Fund, which provides for the majority of Village operations, is balanced.
- Record-setting capital plan totaling \$17.7 million in improvements including \$7.5 million on the transportation system, \$4.1 million on the water & sewer system, \$3.6 million on vehicles & equipment and \$1.7 million on technology.
- Prepared without a property tax for the 22<sup>nd</sup> consecutive year and no new taxes or increases to the Village's water and sewer rates.
- Preservation of the General Fund reserve balance far in excess of the policy goal of 35%. The projected FY 2022/2023 ending General Fund balance is \$27.7 million or 59.9% of budgeted General Fund expenditures.
- Paying off the Promissory Note for Fire Station #3 resulting in a savings of \$942 thousand in interest. This early payoff is accomplished by using \$4.1 million in current yearend operating surplus, transferred from the General Fund to the Capital Improvement Fund.
- Increase of 10.6 full-time equivalents to fill vital roles largely held open during the pandemic. Headcount increases include building inspector, engineering assistant, two police sergeants, community service officer (Police Department), communications operator (911 dispatch), deputy fire chief, finance assistant 1 (utility billing) and a lead maintenance worker (Public Works).
- Major investments in technology and cybersecurity. The Village continues participation in the 911 consortium with Lake County and is implementing managed security services including threat detection and incident response services to counter cyber dangers.
- Continued funding of the Small Business Capital Grant Program that began in FY 2021/2022. \$250 thousand is included to extend the grant program that allows small business to recoup up to \$10 thousand of capital expenses on a 50/50 cost share basis.
- Completing the update of the Strategic Plan that will help guide decision making and resource allocation over the next three to five years.

Following months of work by the Village leadership team the Fiscal Year 2022/2023 Annual Budget is hereby presented for consideration.

Respectfully submitted,

Thomas B. Hood  
Mayor  
Village of Gurnee, Illinois



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SECTION I – TRANSMITTAL LETTER

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May 1, 2022

To the Mayor and Village Board:

It is my privilege to present the Fiscal Year (FY) 2022/2023 Proposed Budget for the Village of Gurnee, Illinois. The FY 2022/2023 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 2022/2023 projected revenues are \$87.1 million. This is a \$6.6 million or 8.2% increase compared to the FY 2021/2022 revised budget. Revenue from inter-fund transfers increased \$6.8 million. Projected expenditures for FY 2022/2023 are \$94.1 million, an increase of 26.3% or \$19.6 million. The majority of this increase is from inter-fund transfers that increased \$6.4 million and an additional \$5.3 million budgeted to pay off Fire Station #3.

The projected May 1, 2022 General Fund balance is \$27.7 million or 59.9% of FY 2022/2023 expenditures, well above the 35% requirement set by the Village Board. For the 22<sup>nd</sup> consecutive year, the budget has been developed without a property tax.

## **IMPACT OF PRIOR TWO FISCAL YEARS ON FY 2022/2023**

The FY 2022/2023 Budget is cautiously optimistic, but cognizant and sensitive to the challenges of the past two fiscal years. The coronavirus pandemic, which began in 2020, had substantial impacts on local governments across the United States. Early in the pandemic the Village activated its Fiscal Contingency Plan (FCP). The FCP provides a framework and strategy to respond to adverse fiscal conditions that could negatively impact the Village's financial sustainability. Following \$5 million dollars in expenditure reductions, combined with \$1.4 million in Federal Coronavirus Aid, Relief and Economic Security (CARES) Act funding, the Village finished FY 2020/2021 with a negative \$1.5 million General Fund impact due to the pandemic. This took the Village's General Fund balance to \$25.2 million as of April 30, 2021.

As a result of continued uncertainty related to lockdowns and consumer behavior, the FY 2021/2022 General Fund budget was built with cost saving measures remaining and the assumption that revenues impacted by the pandemic would recover 75% of the losses incurred in FY 2020/2021. This along with a budgeted use of \$921 thousand in excess reserves allowed the Village to maintain services and be conservative in regard to how quickly revenue streams would recover. Staff projected the General Fund balance would be \$24.2 million as of April 30, 2022.

In the spring of 2021 the State of Illinois began to ease restrictions and consumer-based revenue streams such as Sales, Food & Beverage, Amusement and Hotel Taxes started FY 2021/2022 at or near pre-COVID levels and quickly began to exceed a *typical* year. Coupled with a change in the way Sales Tax is applied to online transactions and \$2.1 million in additional Federal assistance in the form of the American Rescue Plan Act (ARPA), the Village had made up losses experienced in the prior fiscal years and saw Major

Revenues exceeding pre-pandemic levels by 15 to 20 percent. As a result, the Village amended the FY 2021/2022 budget in October 2021 to reinstate the capital transfer from the General Fund to the Capital Improvement Fund and Cost of Living Adjustments previously foregone by employees, and to provide targeted relief to local businesses and community partners.

Management remains cautious about how sustainable the increased revenue levels are as the pandemic mitigation measures linger and Federal stimulus funding fades. Using conservative estimates management is projecting the General Fund to finish FY 2021/2022 with a surplus of approximately \$2.5 million, a significant change from a year ago and initial projection of having a \$921 thousand deficit. Also included in the FY 2021/2022 year-end estimate is a transfer of an additional \$4.1 million from the General Fund to the Capital Improvement Fund to pay off the debt used to finance the construction of Fire Station #3, as well as support FY 2022/2023 capital improvements. Staff now projects the April 30, 2022 General Fund balance to be \$27.7 million. Other Funds such as the Motor Fuel Tax Fund, Capital Improvement Fund and Water & Sewer Fund are projected to finish the year with surpluses due to the expenditure adjustments put in place in response to the pandemic.

## **FY 2022/2023 BUDGET OVERVIEW**

The Village of Gurnee's FY 2022/2023 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 2022/2023 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, like Gurnee, is even lower. As a result, municipal operations remain heavily reliant on elastic revenues generated primarily from consumer spending in the community. As in prior years, obligations typically funded by property tax in most local governments, including debt service payments and pension contributions, are funded by general operating revenue.

The FY 2022/2023 budget remains conservative in estimating major revenues, but signifies a mindful return to pre-pandemic consumer spending levels. The budget assumes a full operating season for Great Wolf Lodge and Six Flags Great America and continued performance from Gurnee Mills, the primary drivers of Sales, Amusement and Hotel Taxes. The General Fund is balanced and includes the second and final \$2.1 million ARPA distribution. The General Fund balance is projected to remain stable and finish the year at \$27.7 million or 59.9% of General Fund expenditures, well above the policy of 35%.

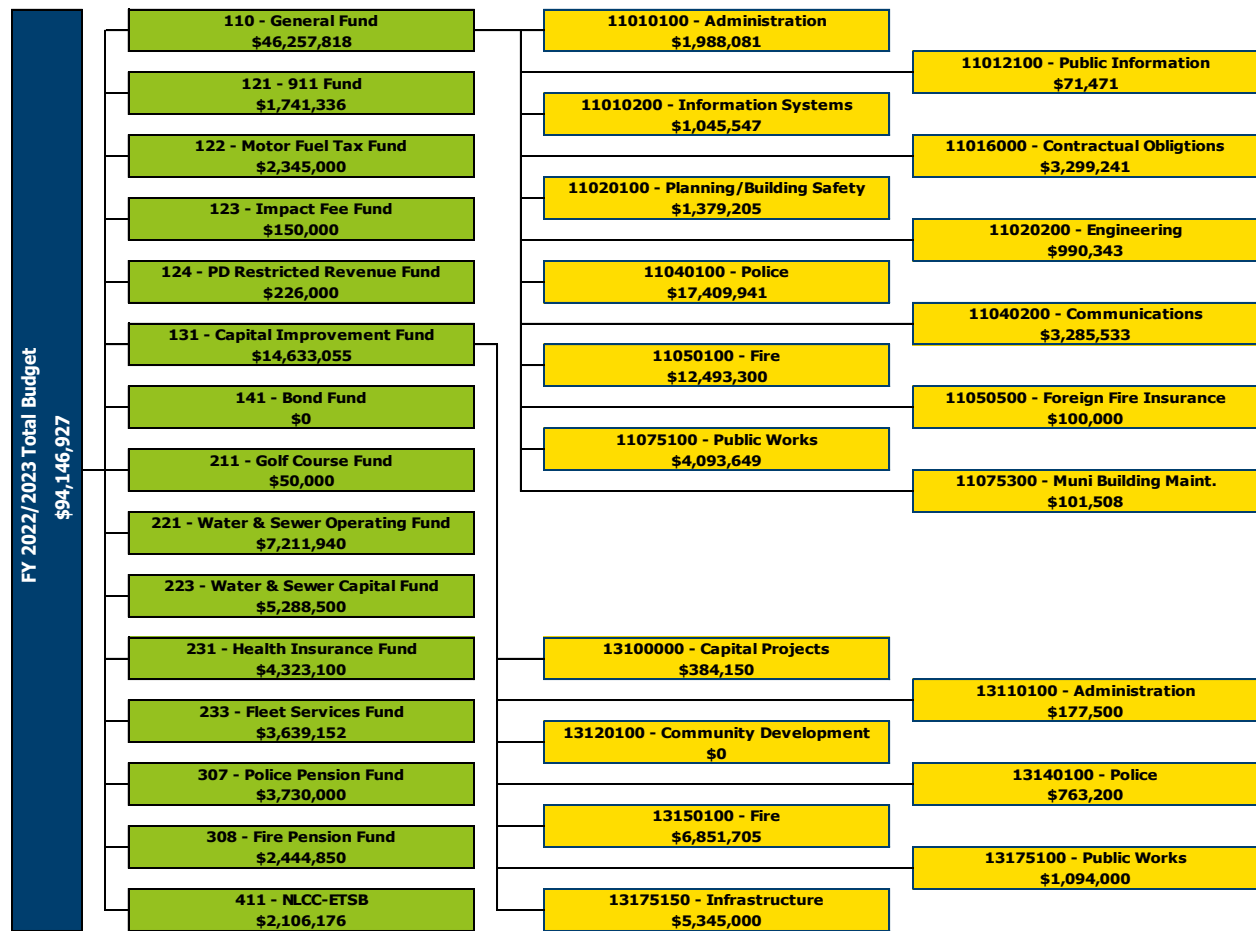
The Village's commitment to preserving its infrastructure is apparent as the Capital Plan of \$17.7 million is the largest on record and serves as a "catch-up" for items delayed over the last two fiscal years. The plan includes \$7.5 million in transportation system improvements, \$4.1 million for water and sanitary sewer systems, \$3.6 million for vehicles and equipment, \$1.7 million for technology enhancements, \$513 thousand for buildings & building improvements and \$300 thousand for stormwater management. Planned draw-downs in the Motor Fuel Tax Fund, Capital Improvement Fund and Water & Sewer Fund are largely the result of prior year surpluses due to delayed projects.

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 2022/2023 continue to be guided by three objectives including visitor/shopper generated revenue, high quality employment opportunities and the quality of life for which our residents chose Gurnee. The commitment to maintaining a robust local



economy is illustrated by the Village’s support of its business community, in particular small businesses, due to better than expected budget performance in FY 2021/2022. The Village Board unanimously adopted a new Small Business Capital Grant Program allocating \$250 thousand to assist local small retail, restaurant and entertainment businesses in making capital improvements. Matching grants of up to \$10,000 per business are available to offset improvements made as early as January 1, 2020. With the initial round of funding expected to be fully allocated by the end of FY 2021/2022, the program will continue for a second year into FY 2022/2023.

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



Budgeted headcount across all departments is proposed to increase by 10.6 full-time equivalents. Salaries & Wages and Employee Benefits account for over 80.1% of the General Fund budget. In FY 2022/2023 promotions will be processed and strategic vacancies will be filled, many of which were held open during the pandemic. New full-time positions include a building inspector, engineering assistant, two police sergeants, community service officer, communications operator, deputy fire chief, finance assistant 1 (utility billing) and a lead maintenance worker. A total of 8.0 full-time equivalents will remain authorized but unbudgeted to maintain continuity of services. These authorized position may be used to bring on replacements prior to pending retirements, move contracted services in-house or allow for a potential promotion throughout the fiscal year.

The General Fund is budgeted at \$46.3 million which represents a 7.8% or \$3.3 million increase compared to FY 2021/2022. This fund supports the day-to-day operations of the Village and includes most of the

operating services such as fire and police protection, public works, community development and general administration. All categories are increasing as would be expected based on the cost-saving measures taken during the pandemic and now transitioning to a calculated return to pre-pandemic normal.

As in previous years, personnel costs represent the greatest share of the General Fund's expenses. The 41 – Salaries and Wages category is increasing \$1.0 million or 4.4% due to salary assumptions and position changes. Rising inflation and bargaining contract provisions make cost of living increases less certain and likely higher than previous years. The 42 – Employee Benefits category is decreasing \$3.4 million or 29.8% due to a change in how the Village's health and wellness programs are accounted. The FY 2022/2023 budget includes the creation of a separate internal service fund to account for those expenses. Expenses previously budgeted in this category for health and wellness coverage are now budgeted in the 231 – Health Insurance Fund. The cost of these programs is charged back to divisions in the General, Water & Sewer and Fleet Services Funds and shown as transfers out of the 49 – Other Financing Uses category. Overall, the program costs increased \$294 thousand or 7.3% and includes additional funding for enhanced wellness initiatives. The 44 – Contractual Services category is increasing \$411 thousand or 29.8% due to an updated body camera services agreement which expired last year, the addition of a cybersecurity service and reinstatement of several reductions in seasonal Public Works contracts due to the pandemic. A new cybersecurity initiative for FY 2022/2023 includes funding for managed security services including threat detection and incident response services, as well as risk management services to compliment efforts that have been constantly evolving over time. The 45 - Other Contractual Services category is increasing \$164 thousand or 14.4% primarily due to the training academy required for newly hired Police Officers, as well as Staff & Command School for Police Commanders. The 46 – Supplies category is increasing \$142 thousand or 18.1% due to upgrades to the training area and shooting range at the Police Department. These items were delayed during the pandemic. The 49 – Other Financing Uses category is increasing \$5.0 million or 144.0%. The majority of the increase is due to health and wellness expenses moving from 42 – Employee Benefits category to this category as a result of the creation of the new internal service fund. Other items in this category include the transfer to the Fleet Services Fund that increased \$372 thousand due to reducing the transfer last year because of the pandemic, \$300 thousand for a reserve for economic development and \$250 thousand to continue the Small Business Capital Grant program. This category also includes any tax incentive rebates the Village has and the transfer to the Capital Improvement Fund.

In FY 2017/2018 the Village consolidated its 9-1-1 center with the City of Zion pursuant to State legislation mandating mergers. The newly formed Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB) receives all disbursed 911 funds from the associated entities. The Board functions as an independent entity and each member of the NLCC-ETSB makes eligible purchases from its municipal budget and seeks reimbursement from NLCC-ETSB. The 911 Fund acts as a pass-through for Gurnee-specific purchases approved by the NLCC-ETSB; purchases are made out of the 911 Fund and reimbursed to it from the NLCC-ETSB. The FY 2022/2023 budget of \$2.1 million in 911-related expenses and reimbursements includes computer-aided dispatch (CAD), mobile data and records management systems (RMS) replacements and continued migration to the Starcom21 radio network.

The Motor Fuel Tax (MFT) Fund is funded by state-shared revenue allocated per capita. The Village anticipates receiving approximately \$1.6 million in revenue in FY 2022/2023. Besides monthly distributions of MFT, the Village also projects \$343 thousand from the Rebuild Illinois Capital Program, \$500 thousand from the Transportation Renewal Fund and \$35 thousand from the High Growth Cities Program. The Village had transitioned to expending MFT funds every other year for street resurfacing, however the impact of COVID-19 on Home Rules Sales Tax dedicated to capital infrastructure will result in MFT Funds being spent

annually until the economy fully recovers. These funds, budgeted at \$2.3 million, will supplement Capital Improvement Fund resources and support \$7.5 million in Transportation System related improvements included in the FY 2022/2023 Budget.

The Police Department Restricted Revenue Fund was established to account for monies acquired through the outcome of drug-related criminal cases. Federal and State law requires that these monies be expended locally in law enforcement efforts. Historically, the Village has allowed this funding to accrue in order to address larger needs. FY 2022/2023 includes K9 drug enforcement training and supplies, evidence room upgrades, tactical vest plate carriers and two unmarked vehicles used for drug-related enforcement activities.

The Village's Capital Fund is supported by a dedicated 0.5% Home Rule Sales Tax, as well as transfers from the General Fund when available, limited grant funding and interest income. Management projects \$4.9 million will be generated from the dedicated Home Rules Sales Tax in FY 2022/2023. The FY 2022/2023 program will also be funded by a budgeted transfer from the General Fund. Included in the FY 2021/2022 year-end forecast is a transfer from the General Fund of \$4.1 million, of which \$3.5 million will be used to payoff the Fire Station #3 promissory note. Originally intended as a 10-year note to be paid for by a \$2 million contribution from the Warren Waukegan Fire Protection District and Village funds, the over performance of revenues and expenditure savings put in place during FY 2021/2022 resulted in a projected budget surplus sufficient to pay the Village's portion of the note in full during FY 2022/2023. The Village will hold the excess funds in the Capital Improvement Fund until October 2022. At that time, barring any further pandemic related issues, the note will be paid off saving the Village approximately \$942 thousand in interest. Further detail on the FY 2022/2023 Capital Improvement Projects can be found later in the Transmittal Letter under *Well-Maintained Infrastructure* as well as in *Section 7: Capital Improvement Budget Summary*.

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

The Golf Fund was established to account for revenue and expenditures related to the Bittersweet Golf Course. Since reassuming control of the property in 2011, the Village has not made any substantial investments in the course. Rather, moderate capital improvements and equipment needs have been paid for by course operating surplus. In October 2017, the Village Board renewed a five-year contract with GolfVisions and in November 2019 Village management presented a plan to allow capital reinvestment in the golf course using funds generated by the course. Beginning in FY 2020/2021 Amusement Tax generated by golf course operations was accounted for in the Golf Fund for this purpose. In the past it was included in the General Fund. In FY 2022/2023 \$50 thousand is budgeted for clubhouse repairs.

The Water & Sewer Operating Fund is used to operate and maintain the Village's water distribution system, sanitary sewer conveyance system and sanitary sewer pumping system. No adjustments to the Village's water and sewer rates are planned in FY 2022/2023. Water & Sewer sales are up approximately 20% from pre-pandemic levels. The Village anticipates combined water and sewer sales revenue to maintain this

level, budgeting just a small increase in charges for service of \$172 thousand or 1.9% over FY2021/2022. A major initiative continuing in FY 2022/2023 is replacement of aging water meters. The Water & Sewer Operating Fund includes \$350 thousand to fund a multi-year meter reading upgrade for its 9,500+ remote meter readers. The upgrade will consist of new meter reading software, antenna infrastructure and remote readers. Currently meters are read by driving the meter route on a bimonthly basis. The upgrade will allow for instantaneous meter reads and consumption history providing increased accuracy and the ability to identify small issues before they become large problems. Customers will have access to real time data to view and manage their water usage. This project was delayed during due to COVID-19 but resumed in the second half of FY 2021/2022. In addition to these improvements, staff will continue the annual water tower maintenance program and hydrant replacement.

Historically, frontage and connection fees have supported the Water & Sewer Capital Fund. However with limited opportunities for new development, Water & Sewer Operating Fund surplus will support infrastructure improvements and equipment purchases. Water & Sewer System spending totals \$4.1 million and includes \$3.4 million for water & sewer main, \$280 thousand for lift station maintenance, \$225 thousand for Supervisory Control and Data Acquisition (SCADA) system upgrades and \$150 thousand for sewer televising and lining. SCADA is comprised of numerous hardware and software components used to monitor and control our utility system. The original system was installed in the early-1990s and while it has expanded and improvements have been made along the way, a larger holistic multi-year upgrade is warranted based on the age of some components, the availability of parts and the critical role it plays. Finally, in conjunction with Lake County's redesign of the Washington Street and Hunt Club Road intersection, the Village will be relocating some existing water main as well as installing new water main to eliminate gaps in this area.

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

## **BUDGET PRIORITIES & UPCOMING INITIATIVES**

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

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

While our Vision describes where Gurnee wants to go in the future, the Mission establishes the Village's role in reaching that destination. The FY 2022/2023 Budget includes funding to support its Mission:

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

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

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

To help translate that Mission into reality, the 2015 Strategic Plan identified five key performance areas that were at the forefront of Village operations over the following years. In FY 2021/2022 the Village began the process to update its Strategic Plan. This process will be completed in mid-FY 2022/2023. Until that time key performance areas from the 2015 Plan are utilized and include:

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

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

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

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

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

The following highlights each key performance area as it relates to the FY 2022/2023 Proposed Budget.

***Exceptional Village Services and Staff...*** The next three to five years present unique recruitment opportunities for the Village due to anticipated retirements as it continues to focus on increasing diversity. The Village's employee base will be shaped and influenced by on-going retirements from long-tenured employees, legislative changes, technological improvements and increased demand for Village services. With over 13.5% of the Village's workforce remaining eligible for retirement in the next fiscal year, the emphasis on continuing diversity in recruitment and hiring remains at the forefront of all departments. The majority of retirements remain in the sworn ranks of the Police and Fire Departments, followed by the Public Works Department. The Civil Service Commission (CSC) is involved with the recruitment and screening process for the majority of positions within these departments. 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. Over the course of the last year the Commission, in coordination with Village staff, has modified recruitment and testing processes to increase the diversity of candidate pools and has seen success in increasing the number of diverse candidates on the respective eligibility lists. 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. The modifications have resulted in increased diversity in the Village's workforce, thereby making the employee-base more reflective of the community it serves.

Workforce planning was identified as an initiative in the Strategic Plan to ensure continuity in the quality services the Village provides and the public has come to expect. The process is a continual effort aimed at meeting the demands of today and tomorrow. FY 2021/2022 saw the departure of twelve individuals within the Police Department and one each in Fire, Public Works and Communications. The environment around public safety has been challenging in the last couple of years particularly retaining and recruiting Police Officers. The Village is working to hire several new Officers by the end of FY 2021/2022 and at least four in FY 2022/2023. Individuals in other key positions in the organization are expected to retire over the next three years. These retirements result in the loss of institutional knowledge. Fortunately, Village Departments have focused strongly on personnel development and succession planning leading up to retirements which positions the Village favorably to address this change in leadership. Internal promotions pave the way for new hires and future leaders. Village departments have also participated in career fairs, developed internship and job shadow programs and recruited for summer internships and work opportunities through Warren Township High School. These outreach programs offer an opportunity to establish relationships, address preconceived notions, develop leadership skills and promote the profession with the goal of employing "home grown" talent that may have otherwise not considered a career in public safety, public works or local government and are committed beyond employment and reflective of the community they serve.

Starting with the FY 2022/2023 budget, authorized personnel includes several unbudgeted positions. These positions allow the Village to bring on personnel just prior to retirements to allow for job shadowing and training if necessary without exceeding the authorized level in the Annual Budget. The cost of the overlap is offset by the savings of a higher tenured and salaried employee leaving and a new lower salaried employee coming on-board for the remainder of the year. Additionally, the Village also included unbudgeted positions for mid-year positional changes or promotions that may occur due to vacancies, retirements or contractual positions moving in-house. This methodology gives the Village flexibility to move quickly to maintain essential services as staffing dynamics change. There is a total of eight unbudgeted full-time positions included in the FY 2022/2023 budget. They include one in Information Systems, two in Community Development/Engineering, two in Police and three in Public Works. They are discussed in greater detail in the individual division budgets in *Section 6: Budget Summary*.

For those that prefer to communicate with the Village electronically, during FY 2021/2022 the Village began offering an array of online services to its residents and businesses. Residents now have the ability to submit utility billing move-in/move-out requests, update contact information and submit name changes via the Village's website 24/7. Businesses have the flexibility to check the status and pay for annual business licenses or renew Chamber memberships from the Village's online portal. Recent improvements also allow residents to report issues directly to departments, such as a pothole or a streetlight outage. These services track a submission from start to finish allowing residents and businesses to check the status of their request at any time.

***Fiscal Sustainability...*** The projected May 1, 2022 General Fund balance of \$27.7 million, which is 59.9% of FY 2022/2023 budgeted expenditures, is a notable achievement and prudent due to the Village's strong reliance on economically sensitive revenues absent a property tax. Despite an estimated \$1.5 million in Fund Balance being used in FY 2019/2020 and FY 2020/2021 combined to weather the pandemic, and \$4.1 million in projected FY 2021/2022 surplus being transferred to the Capital improvement Fund to pay off the Fire Station #3 note and support upcoming projects, Village reserves remain very strong and exceed the 35% requirement set by the Village Board by 24.9%. The Village is one of very few communities in the State of Illinois to be in such a strong financial position with its reserves. Having no property tax and being general obligation debt-free is a rarity in local government.

Since the Village relies heavily on economically sensitive revenues to fund operations and capital, it is critical that the Village maintain a healthy Fund Balance and work in partnership with the business community to keep the local economy vibrant and attractive and storefronts filled. The purpose of the Fund Balance is to assist the Village in unanticipated fluctuations in Major Revenue sources used to fund vital operations such as public safety. Gurnee's "Big Three", Gurnee Mills, Great Wolf Lodge and Six Flags Great America are vital to bringing consumers to Gurnee and thereby creating a halo effect benefitting other businesses. The Village has existing rebate agreements in some form with each of these three key entities. The Village also places an emphasis on business retention, attraction and expansion, particularly for new growth that expands the Village tax base. This has taken the form of waiving building permit fees, connecting investors with property owners and tailoring performance-based incentives to attract catalytic users. In addition to maintaining a healthy Fund Balance and working hard to keep the local economy thriving, the Village has several layers of contingency built-in to respond quickly to events like the COVID-19 pandemic as a result of long-term planning, conservative budgeting and the Fiscal Contingency Plan.

Conservative budgeting has historically led to General Fund surpluses at the end of the year. The Village budgets Major Revenues, which account for more than 70% of General Fund revenues, conservatively to allow for minor fluctuations or unanticipated economic conditions. On the expenditure side, the Village budgets for all positions to be filled year-round. With 200+ full-time employees, regular turnover from retirements or positions being vacated typically results in significant savings. The combination of conservative budgeting for major revenues and expenditures typically results in General Fund surpluses averaging about \$1 million. Conservative budgeting is yet another contingency the Village uses to protect against unforeseen economic fluctuations.

The Village has several funds to segregate legally restricted revenues such as 911 Surcharge, Impact Fees, Motor Fuel Tax and revenues related to police department forfeitures. The Village typically does not utilize restricted funds annually for ongoing operating items but rather occasional one-time capital costs. Capital items can be budgeted in these funds versus utilizing annual Home Rule Sales Tax in the Capital Fund. This allows the Village to maintain a substantial capital plan in the event of a downturn as was the case during the COVID-19 pandemic. In addition to restricted funds the Village has also established the Health Insurance and Fleet Services Funds to segregate volatile operating expenditures from the General Fund. Due to conservative budgeting, there should typically be a surplus in these Funds allowing a balance to build up over time and give the Village another layer of contingency in adverse economic conditions. During the COVID-19 pandemic the Village utilized a portion of the Fleet Services fund balance to offset the transfer needed from the General Fund thereby providing short-term relief to the General Fund.

In 2017 the Village adopted the Fiscal Contingency Plan which creates a systematic response to adverse fiscal conditions, as opposed to reactionary decision-making that could have long-term negative impacts to the organization. With the Village's core values and goals from the Strategic Plan as a guide, the FCP

identifies criteria that would trigger contingency actions in response to fiscal stress. Actions include increased reporting to employees and the Village Board as well as identifying operating adjustments to deal with the fiscal stress. These adjustments are identified and reviewed by Departmental leadership in conjunction with the preparation of the Annual Budget. Adjustments are categorized based on the impact to services and the timeframe to realize the benefit. The Plan was initiated for the first time in March of 2020 in response to the pandemic and allowed the Village to quickly identify \$1.5 million in immediate expenditure reductions in the General Fund. Ultimately, the Plan helped identify nearly \$5 million in expenditure reductions in response to the pandemic as noted earlier. Coupled with unanticipated Federal relief and a quicker bounce back of Major Revenues the Village anticipates a surplus at the end of FY 2021/2022 after two years of deficits due to the pandemic.

***Well-Maintained Infrastructure...*** FY 2022/2023 is the largest capital program in the Village's history totaling \$17.7 million and signifies a "catch up" after the pandemic forced delays in certain plans. The plan includes \$7.5 million in transportation system improvements, \$4.1 million for water and sanitary sewer systems, \$3.6 million for vehicles and equipment, \$1.7 million for technology enhancements, \$513 thousand for buildings & building improvements and \$300 thousand for stormwater management.

The highlight of the plan is a substantial investment in the Transportation and Water & Sewer Systems. Transportation system improvements including \$5.5 million for over five miles of resurfacing and reconstruction including Old Grand Avenue, southern half of Northwestern Avenue, Swanson Court, Waveland Avenue south of Grand, Buckingham Drive, a portion of Elm Road, Oglesby Avenue, Madison Avenue, Liberty Lane and Lockwood Lane to name a few. In addition to roadway improvements is \$935 thousand for sidewalk enhancements along Knowles Road, Washington Street and Hunt Club Road, Stearns School Road overpass and sidewalk maintenance on the far west side, \$600 thousand for patching and marking, \$375 thousand for engineering and \$128 thousand for LED light fixtures and poles.

Water and sanitary sewer systems spending totals \$4.1 million. This includes water main replacement along Lawrence Avenue and looping main near Fire Station #3, new water and sanitary sewer installation along Juniper Avenue and the Village's portion of the Washington Street and Hunt Club Road intersection/utility improvement project. Also included in the budget is funding for electrical improvements at Village lift stations, SCADA system upgrades, sewer televising and lining and design engineering assistance.

Other notable improvements include \$1.7 million for technology improvements including cyber security enhancements, fixed asset tracking software, physical security improvements, audiovisual equipment and upgrades, and various networking and virtualization equipment. Facility investments budgeted at \$513 thousand include HVAC maintenance at all buildings, dispatch area lockers, door and roof inspection at Public Works, office reconfiguration at Fire Station #1 and work on the clubhouse at Bittersweet Golf Course. Stormwater Management System spending includes \$300 thousand for culvert work primarily on Grove Avenue.

***Safe and Livable...*** Our residents, businesses and visitors will benefit from constantly assessing operations to ensure equitable treatment for all, continuing to provide proper training to first-responders, opening a new fire station and vehicle and equipment investments. As civil unrest impacted the Nation throughout 2020, the Mission and Core Values for the Village of Gurnee to treat all individuals with dignity and respect, have never been more significant. The Village of Gurnee Police Department (GPD) believes in the principles of its 10 to Defend: Gurnee Police Initiatives for Safe Community Policing, adjoined with the Illinois Association of Chiefs of Police/National Association for the Advancement of Colored People Shared



Principles. Transparency and accountability are the leading fundamentals of these initiatives, along with collaborative community engagement to build upon partnerships and trust. These principles include previously established standards of practice including a duty to intervene, immediate use of force reporting and review, and vehicle and body-worn camera activation. The GPD continues to provide education for all officers in Civil Rights, Constitutional and Proper Use of Law Enforcement Authority, Crisis Intervention Training, Cultural Competency, Cultural Diversity, De-escalation of Force and Communication Tactics, Illinois Human Rights Act, Laws of Arrest, Search and Seizure, Mental Health Awareness, Procedural Justice, and Use of Force, including the prohibition on choke and strangleholds. In addition to this training, GPD is one of six communities collaborating on the Lake County Crisis Outreach and Support Team (COaST) pilot program. This initiative partners a specially trained police officer with a social worker/clinician to provide advanced services to those in the community experiencing mental health crises.

Keeping our residents, businesses and visitors protected is also illustrated by the opening of a third fire station in October of 2021. The location of Fire Station #3 was selected by utilizing emergency response data gathered over the past decade paired with the Village's Information Systems Division's utilization of mapping and modeling. Five months into the new station being staffed emergency responses are being handled at rates and percentages that modeling predicted. Station #3's primary response district covers the Route 120 and 21 corridors. Having a centralized third station allows for the better response to back to back or second and third emergency responses in Station #1 and Station #2's primary districts. As a safety net during large scale flood events when Fire Station #1 has to be evacuated Fire Station #3 will allow for additional personal to be staffed at this location. Station #3 allows two jump companies to staff two ambulances or the Department's ladder truck and heavy rescue out of this centrally located station. Fire Station #1 and #2 are staffed with an ambulance and an advanced life support (ALS) fire engine. This staffing model allows the Department to respond to four simultaneous rescue calls with ambulances and still have two ALS engines available to respond to additional rescue calls.

The FY 2022/2023 Budget also includes funding to replace public safety vehicles and equipment. The budget includes a fire engine, ambulance, and command vehicle in the Fire Department, four squads, four detective vehicles and two Community Service Officer vehicles in the Police Department and four plow trucks, small loader, mobile generator and backhoe combination machine in the Public Works Department. These vehicles and associated equipment are integral to maintaining safety and providing service to the community.

***High Quality Lifestyle...*** In FY 2022/2023 the Village will continue to work to improve pedestrian mobility throughout the community. These efforts are guided by the Blue Ribbon Committee's report that identified 30 projects, prioritized into tiers, to improve accessibility and connectivity for pedestrians and bicyclists. Notable progress since the report was published includes a pedestrian connection along Knowles Road to the Lake County Forest Preserve District's Rollins Savannah trail, a multi-use path along Depot Road and sidewalk along Hunt Club Road from Wentworth Drive to Wildflower Lane. FY 2022/2023 improvements will come as a result of the Village's efforts, as well as participation on two separate projects; Stearns School Road over the Tollway and the Hunt Club Road and Washington Street intersection. The Village will eliminate a gap in the pedestrian system by installing a multi-use path between Scarborough Drive at Rollins Road south to Clavey Lane. This will improve connectivity to the Rollins Savannah. In conjunction with the Tollway Authority and Lake County Division of Transportation, the Village participated financially in the Stearns School Road Bridge replacement over the Tollway in 2021. The project added a sidewalk on the south side of Stearns School Road from North Creek Drive (Gurnee Mills' north entrance) eastward to Lawson Boulevard. This comes in addition to the bike path on the north side of Stearns School Road. The FY 2022/2023 budget includes the final payment for the Village's financial participation in the

project. Finally, the redesign of the Hunt Club Road and Washington Street intersection will add turn lanes, as well as complete a gap in the Village's bike path system on the north side of Washington Street. These projects will greatly benefit the community and increase safety for walkers and bicyclists.

Delivering on its promise as a Community of Opportunity offering a high quality lifestyle for Gurnee residents requires a balanced economy that provides employment, housing, amenities and reliable revenue streams to fund local services. The Village's economic development strategy continues to promote and foster private investment in a variety of projects that further these goals, taking into account the inevitable economic shifts that occur. Even as business investors are cautious, opening fewer new locations and scrutinizing each one, Gurnee's proven market strength provides the confidence to make those investments here. In FY 2021/2022 redevelopment resulted in the openings of Raising Cane's, Popeye's, Hobby Lobby and a 114-room WoodSpring Suites extended stay hotel. Construction is underway on projects as diverse as a new 40,000 square foot Buick GMC vehicle dealership, 10,000 square foot Cooper's Hawk Winery & Restaurant, 44,000 square foot Restaurant Depot warehouse store, 90,000 square foot AZ Polymers industrial plant and 160,000 square foot Advanced Technology Center educational facility.

The Village continues its weekly "Gurnee's Got It!" live call-in segment on WXLC 102.3, one of four Alpha Media stations that opened in Gurnee Mills in 2020, using this media platform to feature local businesses, events and organizations. One radio segment each month hosted by Visit Lake County (VLC), the County's official destination marketing agency, focuses exclusively on tourism. In FY 2022/2023 this collaboration will be augmented by a seasonal radio campaign on 20+ Alpha Media-owned stations throughout the Midwest targeted toward promoting extended family travel to Gurnee's major attractions. The halo effect of tourism, with its associated hotel stays, restaurant meals and shopping benefits not just the major attractions but also our retailers and restaurants.

Given Gurnee's reliance on tourism the Village is continually seeking new opportunities to drive local and regional demand and the Village's partnership with Visit Lake County is key. Consistent with national trends the hospitality sector in Lake County is still below pre-pandemic levels owing largely to a lag in the resumption of corporate business travel. Leisure travel has recovered more quickly and has fueled strong demand at Gurnee's major attractions, a trend that is expected to continue in FY 2022/2023. The latest study from tourism market research firm Destination Analysts reports that nearly 80% of Americans have trips planned in 2022. Complementing Visit Lake County's focus on bringing tourism to the region small businesses in its partner communities continue to factor into VLC's promotional plans. Lake County Restaurant Week, Restaurant Rally, Libation Trail, Holiday Your Way and Let the Ride Take You! are examples of campaigns with regional appeal and local benefit. Year round VLC's collective sales and marketing approach stimulates overnight stays, enhances visitor spending and ultimately generates a substantial economic impact.

In late 2021, as part of a package of business-targeted COVID relief initiatives, the Village Board unanimously approved a Small Business Capital Grant program to support small business growth and encourage investment. Qualifying applicants are those that generate sales tax, food & beverage tax or amusement tax and are not part of a 20+ location chain. Eligible projects are those that are capital in nature and add lasting value to commercial property. Grants of up to \$10,000 per applicant are available on a matching, reimbursement basis. The entirety of the \$250,000 appropriated by the Village Board is anticipated to be committed by the end of FY 2021/2022.

## **FACTORS AFFECTING THE BUDGET**

As noted earlier, the COVID-19 pandemic has had an unprecedented impact on Village revenues and operations. The Village relies heavily on consumer driven revenues to fund operations such as Sales Tax, Amusement Tax, Hotel Tax and Food & Beverages Tax or the "Big Four". The total pandemic related impact to the General Fund over the last two fiscal years has been approximately \$1.5 million. This includes unanticipated Federal relief in the form of the CARES Act and ARPA, which totaled \$3.5 million. An additional \$2.1 million in ARPA funding is expected in FY 2022/2023. Coupled with the expenditure reduction measures the Village put in place starting in FY 2020/2021 and carried into FY 2021/2022, along with the greater than anticipated recovery of revenues and new sales tax laws for on-line transactions, the Village anticipates a substantial surplus in the General Fund at the end of FY 2021/2022. The Village's FY 2021/2022 budget assumed revenues would recover 75% of the losses experienced during the heart of the pandemic. Revenues have exceeded not only that expectation but have outperformed even pre-pandemic levels.

As COVID-19 restrictions are lifted and the economy begins to fully open up, the Village expects some lingering effects of the pandemic including reduced Federal benefits to individuals and inflation to put downward pressure on revenues in the short-term. The FY 2022/2023 budget is built with cautious optimism that the recovery will continue but at a slower pace. Major revenues are projected at pre-pandemic normal levels and Sales Tax is projected to decline slightly from the FY 2021/2022 anticipated year-end level. Several layers of contingency are built into the budget including a budget capital transfer and full restoration of the \$300 thousand economic development reserve. The Village is transferring \$3.5 million of anticipated surplus at the end of FY 2021/2022 to the Capital Improvement Fund to payoff Fire Station #3 and eliminate that future obligation. Approximately \$2.5 million in surplus is being held in the General Fund to protect against a resurgence of COVID-19 and subsequent mitigation measures that would impact revenues. This excess reserve could be transferred to bolster the Capital Plan in the future.

Several budgeted personnel changes are included in the FY 2022/2023 budget that result in a net increase of 10.60 full-time equivalents. These changes largely represent two full years of changes that were held back due to the pandemic. Changes in Administration include the promotion of the Assistant to the Finance Director to Assistant Director of Finance & Human Resources. This allows for a crossover backup to finance and human resources without the need for multiple specialists in each division. Changes in Community Development include the promotion of a Building Inspector position to Chief Inspector, a position that was previously outsourced, and backfilling the Building inspector position. In the Engineering Division, an Engineering Assistant position is being added along with additional Intern positions. Segregating the Village Engineer responsibilities from the single Public Works Director/Village Engineer position is also anticipated during the fiscal year. The Police Department is adding two Sergeant positions that were previously unbudgeted Officer positions during the pandemic and adding a part-time Records Assistant to assist with mandates related to juvenile recordkeeping. A full-time Community Service Officer position is being added to reflect an equivalent reduction of the part-time program. The Fire Department will add a Deputy Chief position later in the FY 2022/2023 after going without the position for several years. Changes in Public Works includes a promotion of the Administrative Secretary to Administrative Service Coordinator to better reflect the duties and responsibilities of the position, addition of a full-time Finance Assistant I that was previously part-time and the addition of seasonal part-time summer helpers.

The Village is committed to keeping debt to a minimum and aggressively paying down any debt that is needed for long-term capital such as the Knowles Road Water Tower and Fire Station #3. In 2018 the Village secured a 20-year low interest loan from the Illinois Environmental Protection Agency to fund the

construction of the Knowles Road Water Tower totaling \$5.1 million. The Village utilized reserves to cover \$801 thousand of the project in order to keep the debt load moderate. Included in the FY 2022/2023 budget is the full year of debt service and an additional \$250 thousand in principal payments. It is the intent of the Village to make additional principal payments annually and cut the term of the loan in half. In FY 2020/2021 the Village issued a 10-year promissory note with Gurnee Community Bank to finance the construction of Fire Station #3 for \$5.4 million. The debt service is accounted for in the Capital Fund and was planned to be paid for by a contribution from the Warren Waukegan Fire Protection District until FY 2025/2026 and the Village thereafter. As mentioned earlier the Village intends to transfer one-time General Fund surplus to the Capital Fund to pay off the remaining note later in FY 2022/2023 reducing the debt burden in future years.

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 2022/2023 budget reflects existing agreements with Gurnee Mills, Six Flags Great America, Great Wolf Lodge and Kensington Development on behalf of Cooper’s Hawk. When utilizing rebate or sharing agreements the Village protects base revenue generated and considers sharing additional revenue whenever possible. This allows the Village to maintain existing funding levels while driving future new growth.

## FUND BALANCE AND BOND RATING

In accordance with the Village’s *General Corporate Fund Balance Policy*, an unreserved fund balance for the General Fund should at a minimum equal 35% of the subsequent fiscal year’s expenditures. Fund balance is defined as assets of a fund less liabilities as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an unreserved fund balance. According to its policy, the Village must maintain an unreserved fund balance of approximately \$16.1 million for FY 2022/2023. Any amount below that requires Village Board notification. Management is confident that it will be able to adhere to this policy during the upcoming fiscal year. The projected April 30, 2023 General Fund balance of \$27.7 million equates to 59.9% of FY 2022/2023 expenditures. The following chart shows the General Fund balance for three years:

	Fiscal Year Ended 4/30/2021	Fiscal Year Ended 4/30/22 (Projected)	Fiscal Year Ended 4/30/23 (Budget)
Net Change in Fund Balance	-\$1,135,344	\$2,497,776	\$0
Fund Balance*	\$25,230,619	\$27,728,395	\$27,728,395
Budgeted Expenditures	\$42,283,298	\$42,914,451	\$46,257,818
Fund Balance/Expenditure Budget %	59.7%	64.6%	59.9%

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

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

S&P analysts noted that the Village’s local economy, management conditions, budgetary flexibility, liquidity, budgetary performance and debt are all either “strong” or “very strong.” In particular, analysts identified financial policies, practices and plans as “strong” under their Finance Management Assessment (FMA) methodology. Further, analysts noted the Village’s low debt service to total expenditures ratio, proactive

approach to pension funding, high reserves and strong economy as other fundamental strengths in awarding the upgraded rating. The Village is one of approximately 20 in the state to be rated AAA by S&P.

## BUDGET AWARD

The Village has been granted the prestigious Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program award for every budget document since FY 2006/2007, including the most recent fiscal year beginning May 1, 2021. 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 2022/2023 Proposed Budget has been compiled to adhere to these strict requirements and we are submitting it to the GFOA to determine its eligibility for another award.



## VILLAGE PLANNING & REPORTING ELEMENTS

The Annual Budget is one step in the Village's planning and reporting cycle. Planning starts with the [Strategic Plan](#) which is the direction set by the Mayor and Village Board. Those priorities are incorporated into the two long-term plans, the [Multi-Year Financial Forecast](#) and [Multi-Year Capital Plan](#). These documents determine the viability of funding for items outlined in the Strategic Plan. The final planning element is the [Annual Budget](#) which is a short-term spending plan that identifies priorities for the next fiscal year. During the fiscal year, staff reports on the status of strategic initiatives and financial position of the Village. Following the end of the fiscal year and an independent audit, the Village publishes its [Annual Comprehensive Financial Report \(AFCR\)](#) 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 AFRC in an easy to understand format. The Graphic below outlines the relationship between the elements.

## 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 2022/2023 Budget.

Respectfully submitted,

Patrick A. Muetz  
Village Administrator

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## SECTION II – ORGANIZATION & SERVICES

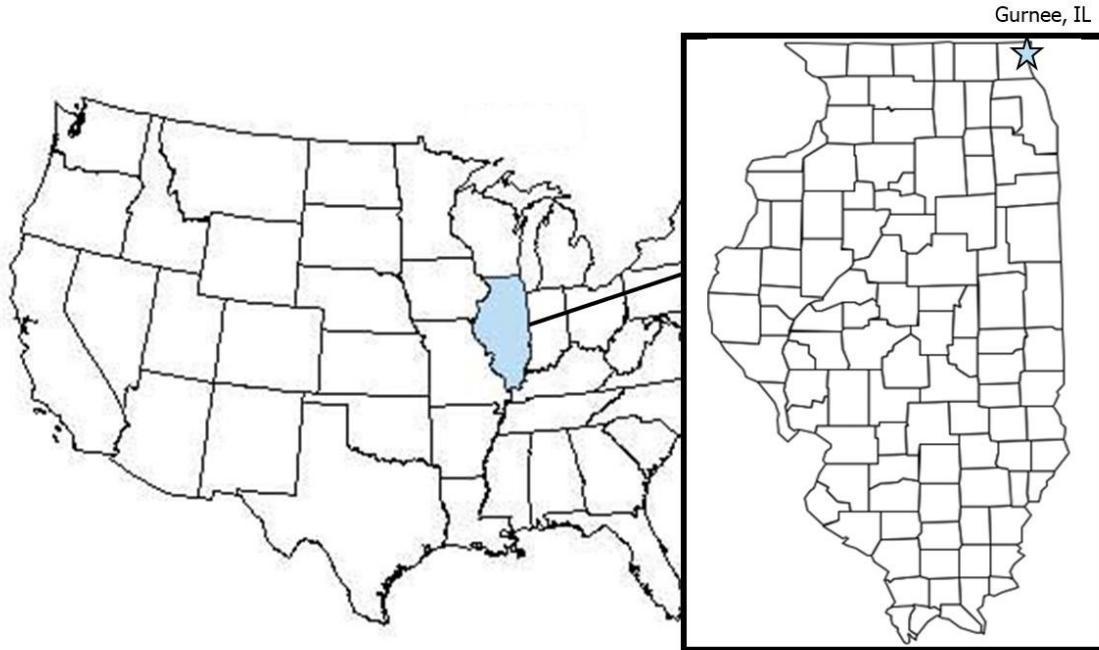
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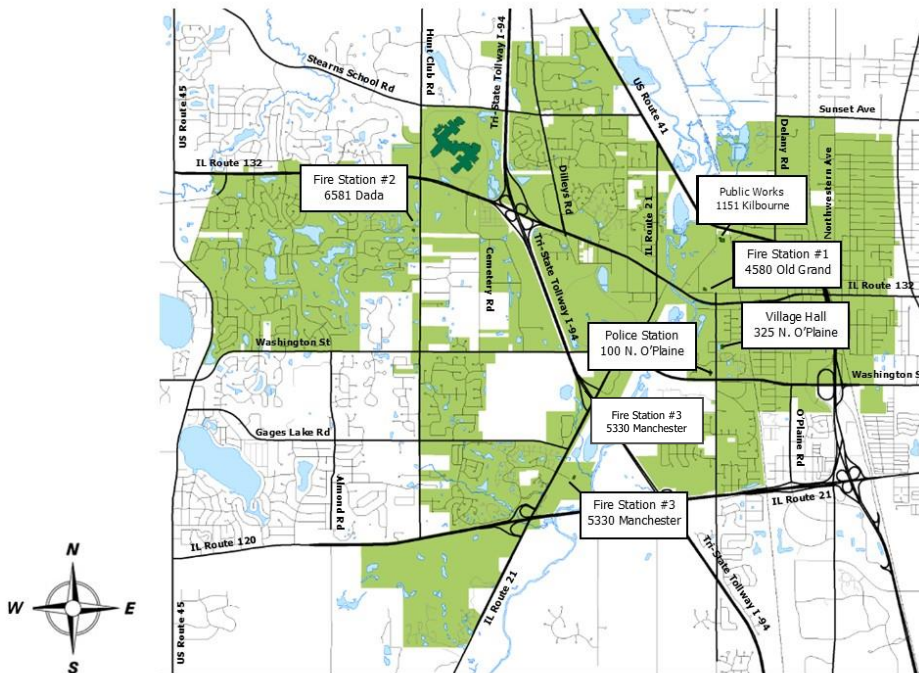


# VILLAGE BACKGROUND

## Spatial Reference — Village of Gurnee, Illinois



## Corporate Boundaries — Village of Gurnee, Illinois



# PRINCIPAL OFFICERS

## ELECTED OFFICIALS



**Thomas B. Hood**  
*Mayor*



**Andy Harris**  
*Clerk*



**Jeanne Balmes**  
*Trustee*



**Greg Garner**  
*Trustee*



**Quin O'Brien**  
*Trustee*



**Cheryl Ross**  
*Trustee*



**Karen Thorstenson**  
*Trustee*



**Kevin Woodside**  
*Trustee*

## APPOINTED OFFICIALS/EXECUTIVE STAFF

Patrick Muetz  
Village Administrator

Jack Linehan  
Assistant Village Administrator

David Ziegler, P.E.  
Community Development  
Director

Brian Gosnell  
Finance Director

Brian Smith  
Police Chief

Chris Velkover  
Information Systems Director

Ellen Dean  
Economic Development Director

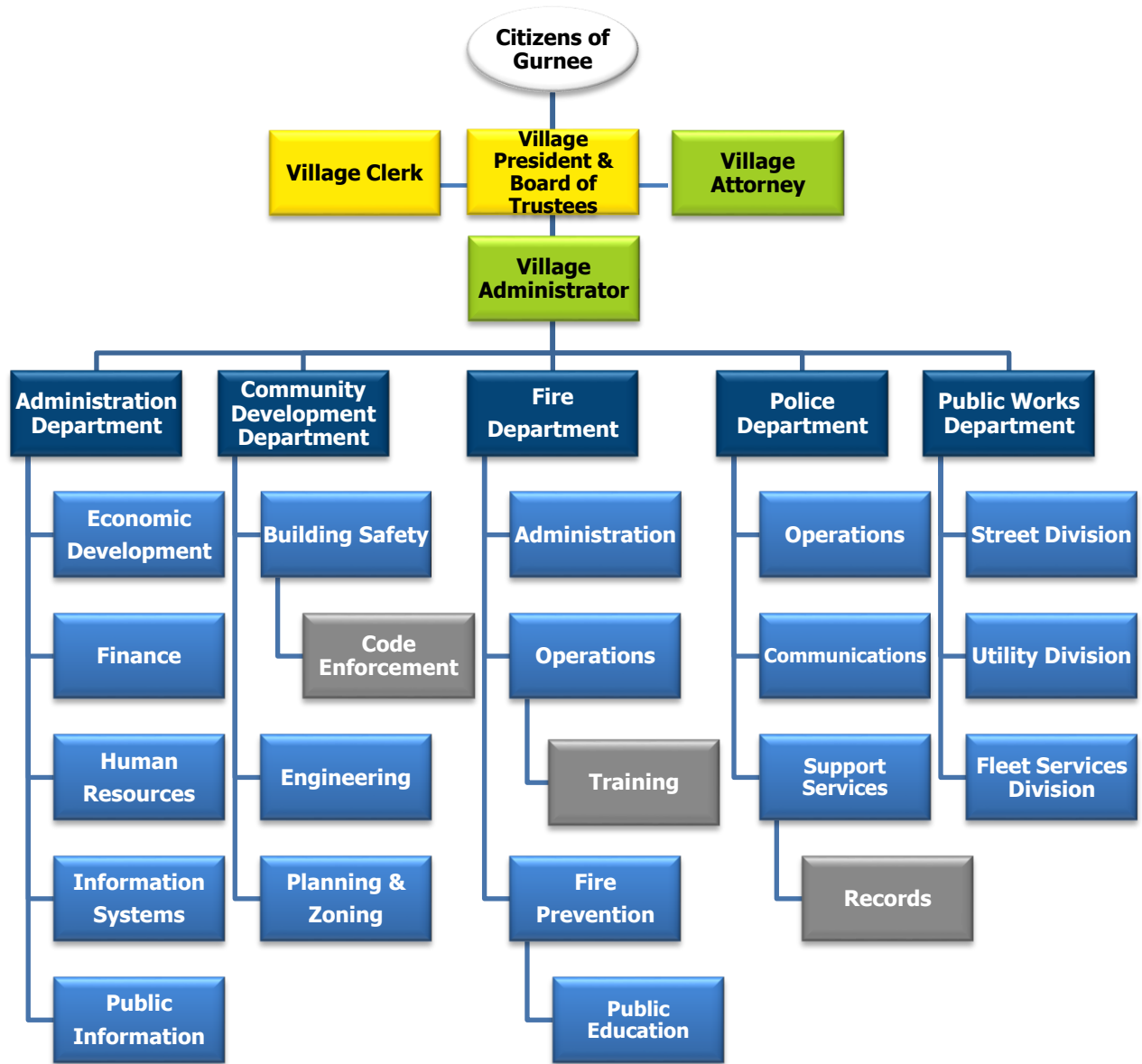
John Kavanagh  
Fire Chief

Christine Palmieri  
Human Resources Director

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

Tracy Velkover  
Planning Manager

# ORGANIZATIONAL CHART



## LEGEND



= Elected Official



= Appointed Official



= Department

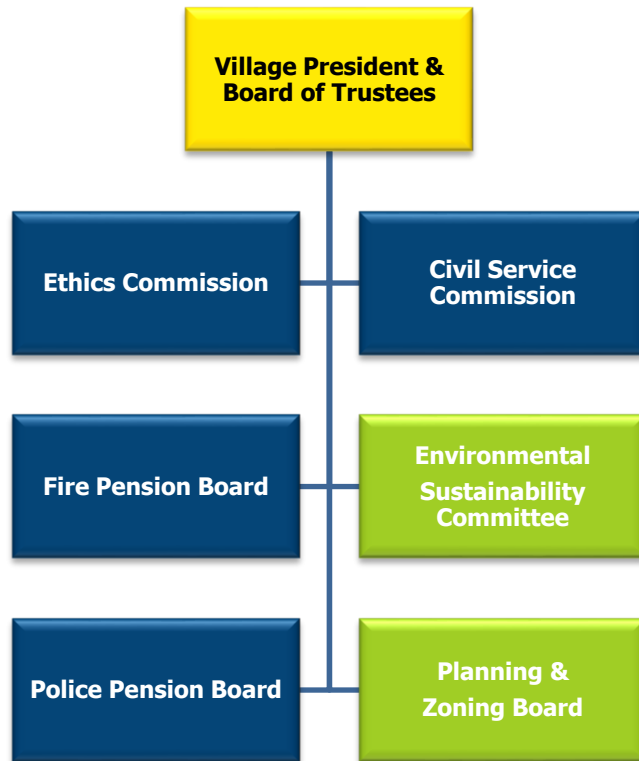


= Division



= Responsibility Center

# BOARD & COMMISSION STRUCTURE



 = Board of Trustees

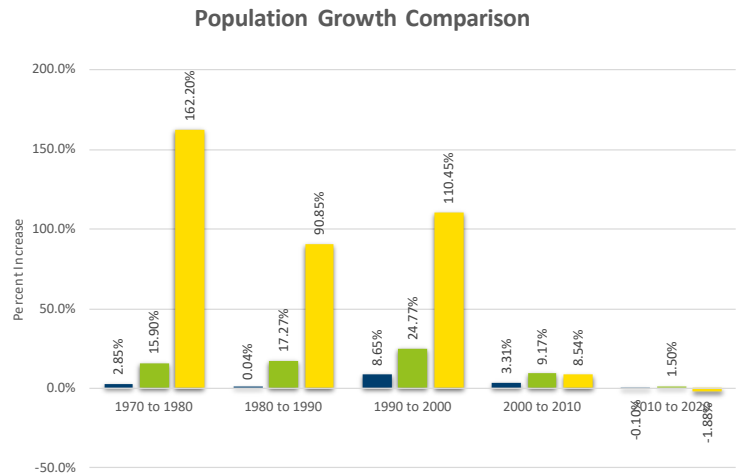
 = Advisory Board

 = Oversight Board

# VILLAGE BACKGROUND & OVERVIEW

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

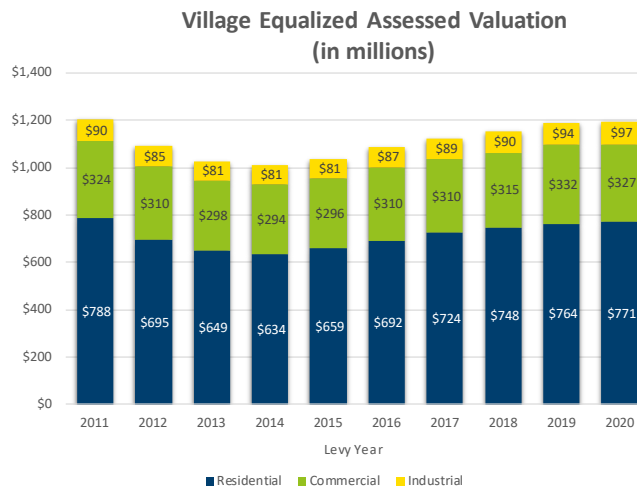
As illustrated by the *Population Growth Comparison* chart, the growth the Village of Gurnee has experienced over the past 40 years has greatly outpaced that of the State of Illinois and Lake County. The percent change in population for the Village of Gurnee since 1960 has been 1709%, compared to the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



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

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

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



## VILLAGE GOVERNMENT

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



Appointed Department Heads manage the operations directly related to their Department’s responsibilities.

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

## VILLAGE SERVICES

The Village of Gurnee provides services considered comparable with the vast majority of other municipalities in the United States including centralized administrative services, planning & zoning, building inspections, code enforcement, engineering, police services, consolidated 911 communications dispatch, fire prevention, fire rescue, emergency medical services, infrastructure and fleet maintenance and finally water and wastewater conveyance and utility billing. Village services are divided among five major areas including Administration, Community Development, Police, Fire and Public Works. Within each

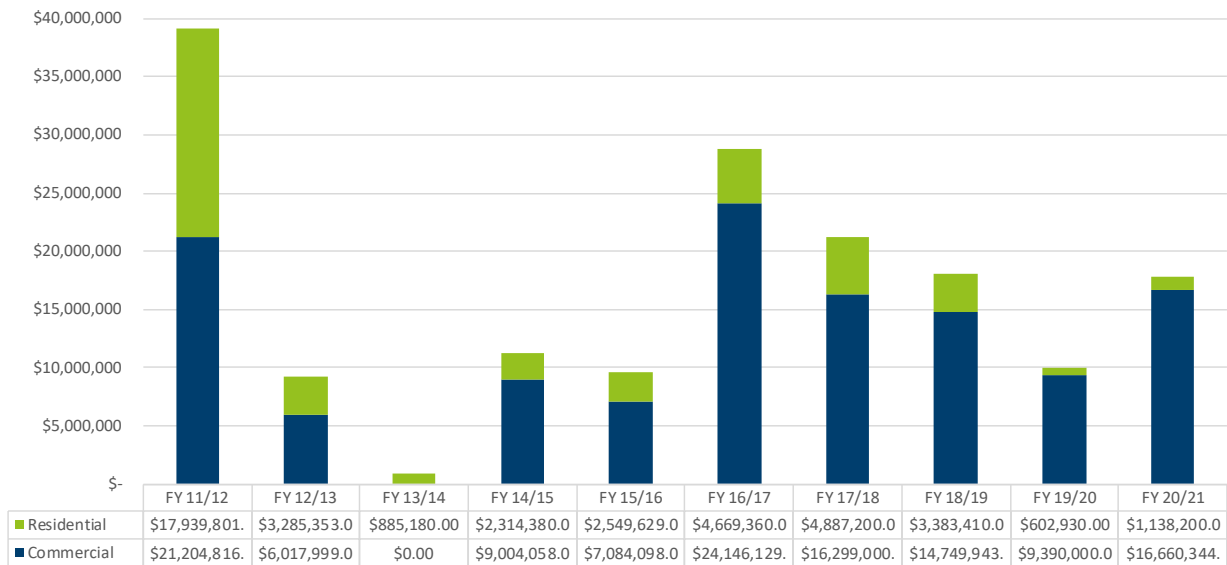


department are specialized divisions which further delineate responsibility centers. See the *Operational Overview* contained within this section for more information. The Village has 218 full-time employees and approximately 20 seasonal/part-time employees. The Village has six bargaining units representing employees in each of the departments. The International Association of Firefighters contract expires on April 30, 2022; the Fraternal Order of Police and Illinois Council of Police contracts which cover the majority of sworn police personnel expire on April 30, 2023 and two contracts with the Local 150 Midwest Operating Engineers expire on April 30, 2025. The Illinois Council of Police contract which covers communications personnel expires on April 30, 2024.

## ECONOMIC DEVELOPMENT

The Village of Gurnee, with a strategic location on Interstate 94, is an important center of commerce and recreation in Lake County. The Village is home to Gurnee Mills Mall, Six Flags Great America and Hurricane Harbor and Great Wolf Lodge making it a leading retail, recreation and hospitality center in northern Illinois. Globally and locally these sectors were among the most severely constrained by the COVID-19 pandemic, experiencing protracted periods of reduced capacity and/or closure. Fortunately, Gurnee’s Big 3 attractions were largely open in FY 2021/2022 and benefited from a resumption of consumer activity. Consumer trends such as online shopping, delivery services, drive-thru and curbside pickup that were accelerated by the pandemic are proving durable and will continue to factor into business’ modeling.

Construction Value



Gurnee, with its desirable location and amenities, remains a popular location to build and invest. In recent years, that investment has primarily taken the form of redevelopment or remodeling verses new ground-up construction (represented by the *Construction Value* chart above). Available acreage in Gurnee is limited and development is infill in nature. Between FY 2019/2020 and FY 2020/2021, the permit value of “new” residential construction increased by nearly 89% and commercial by 77%. Renovation of existing properties has seen significant growth coming out of the pandemic. Between FY 2019/2020 and 2020/2021 the value of remodeling/building permits increased significantly with residential increasing by 11.5% and commercial by 269%

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 2021/2022 Budget, Sales Tax dollars represented approximately 30% of the Village's General Fund revenue.

The Village has a total of 25 shopping centers with 6,193,120 square feet of floor area and 15 industrial/office parks with 5,374,551 square feet of floor area.

The most significant shopping center is Gurnee Mills. This enclosed, regional mall has over 1.8 million square feet and includes over 200 stores under one roof. Gurnee Mills features the best names in manufacturers' full-line stores and retail outlets. This includes Hobby Lobby which recently opened in 55,000 square feet of the former Sears space, 2<sup>nd</sup> & Charles which recently opened in the former Neiman Marcus space, Five Below, Dick's Sporting Goods, The Room Place, Bass Pro Shops Outdoor World, Macy's, Bed Bath & Beyond, Burlington, Value City Furniture, H&M, Kohl's, Marshall's/Home Goods, Floor & Décor and Forever 21. Dining options include Portillo's, Outback Steakhouse, Chicago Woodfire Pizza Co., Buffalo Wild Wings, Rainforest Café, a remodeled Starbuck's, new tenant Bubblelicious and two dining pavilions.



Entertainment options at Gurnee Mills are abundant, including the fully remodeled Top Shelf Ice Arena/Beyond the Edge. The facility, 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. In addition it features a new bar and grill that is open to the public. Other entertainment options include Marcus Theatres with its 19 screens including 72-foot-wide ultrascreens, 4DX, stadium seating and innovative food and beverage concepts, an escape room adventure, air soft shooting gallery

and a virtual reality experience are family-friendly entertainment offerings which enhance Gurnee's retail and tourism base. Alpha Media's four glass-walled studios provide passersby with a glimpse of radio personalities broadcasting live and the Gurnee Mills' show court stage, adjacent to the studios, is an ideal venue for hosting dozens of concerts and events annually.

Gurnee Mills is owned by the Simon Property Group, Inc., an S&P 100 company and a global leader in retail real estate ownership, management and development. Simon's continued investment in the Mall's infrastructure (common area upgrades and tenant buildouts) maintains a strong occupancy rate by positioning Gurnee Mills to readily attract new tenants and keep customers coming back. Vacancies are few and short-lived. New tenants have continued to open at Gurnee Mills, existing ones have expanded and temporary tenancies have been converted to permanent throughout the challenging months of the pandemic.

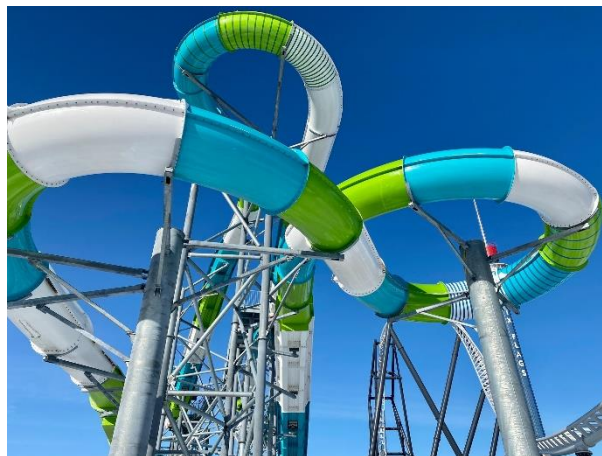


The halo effect of Gurnee Mills' success benefits the entire Grand Avenue Corridor. Major retailers on the corridor include Walmart, Sam's Club, Target, Home Depot, Menard's, Best Buy, Jewel, Mariano's and Aldi, and most recently Binny's Beverage Depot occupying the former Art Van Furniture space. Many of these stores report that the Gurnee location is among the chains' top performers. The Grand Avenue corridor also serves as "auto row" for dealerships that contribute significantly to the Gurnee economy and Sales Tax base including Dodge Chrysler Jeep RAM, Buick-GMC, Honda, Volkswagen and Hyundai/Genesis. In FY 2021/2022, Anthony Buick-GMC began site work on a new 45,000 square foot, \$6 million dealership facility on Northridge Drive to which it will relocate from its current site on Grand Avenue.

While retail is the predominant use along Grand Avenue significant office and service sector activity is also occurring on or near the corridor. Bellewater Place, a new 30,000 square foot, multi-tenant office building on Dilley's Road, welcomed its first tenants in FY 2021/2022 and is planning for additional tenancies in FY 2022/2023. A 25,000 square foot Northwestern Medical professional office building at 6155 Grand Avenue became fully occupied FY 2021/2022. New medical offices continue to occupy spaces on the Hunt Club Road corridor as well. Papo's Express Car Wash, a nearly \$4 million project at Washington Street and Hunt Club Road, opened in late 2021/2022. US Bank is under construction with a new 3,200 square foot facility on the site of the former Pizzeria Uno, opening in FY 2022/2023.

The Village is home to Six Flags Great America and Hurricane Harbor, a 300-acre amusement park located in the center of the Village, which attracts approximately three million visitors annually. In FY 2021/2022, the theme park reopened for its full season to pent-up consumer demand. Industry-leading safety and sanitization protocols developed by Six Flags combined with its reputation for operational excellence undoubtedly contributed to consumer confidence in returning to the Park. The Village receives 4% on each admission ticket, season pass or membership sold at the Park. Anticipating a resumption of tourism activity in FY 2021/2022 but factoring in a carryover of season passes from 2020, Amusement Tax was budgeted at \$2.9 million this year, considerably below the \$3.6 million received in FY 2019/2020. Anticipating continued strength with a leveling off of demand, management is projecting amusement tax revenue of \$3.6 million for FY 2022/2023.

The Six Flags Corporation continues to make enhancements to the Park to attract new and returning visitors with new rides or attractions added at least biannually since 2011. In 2016 Six Flags Great America unveiled The Joker, a free-fly coaster featuring flips, inversions and 90+ degree drops. In 2018 "Mardi Gras Hangover" the world's largest loop coaster opened. This thrill ride takes riders forward and backward on a gigantic loop before suspending them completely upside down. In 2019, the Park opened a triple record-breaking launch coaster, "Maxx Force", featuring the fastest launch, fastest inversion and tallest double inversion of any coaster in the world. For 2021, Hurricane Harbor was the focus of excitement with Tsunami Surge (originally planned for the 2020 season) the world's tallest watercoaster. Reaching speeds up to 28 mph riders experience five breathtaking drops and are propelled uphill by water blasts during three gravity-defying climbs.





"Holiday in the Park" which made its debut in 2018 transforms the Park into a winter wonderland featuring more than 2.5 million twinkling LED lights, a beautifully adorned Christmas tree, immersive holiday décor, delicious seasonal food including DIY s'mores and spectacular holiday entertainment. The festivities were modified for Holiday 2020 to accommodate public health considerations, and "Holiday in the Park Lights" including the Drive-thru Lights Experience which extended into early January. It has become a mainstay of the holiday season.

With 23 million visitors annually the Village is a major hospitality center boasting 1,738 hotel rooms and 125 restaurants. The leisure travel industry is steadily recovering from a period of restricted consumer activity and travel. Revenues received by the Village for Hotel Tax and Food & Beverage Tax in FY 2021/2022 were up 294% and 157% respectively as compared to FY 2020/2021 and up 0.4% and 9.8% as compared to the last "normal" tourism season of FY 2019/2020. The FY 2022/2023 budget reflects an expectation of a continued return to a *normal tourism season* with Gurnee hosting its millions of visitors.

In 2017, Great Wolf Lodge purchased KeyLime Cove, expanded the full-feature water park by 20,000 square feet, added an outdoor pool area and invested \$65+ million on a renovation retheming the lodge to the northwoods motif for which it is well-known. It is the Village's largest hotel/resort property featuring 414 rooms. The Gurnee lodge is the sole Illinois location and a flagship for the chain, which is headquartered in Chicago. During the pandemic related closures of 2020, Great Wolf pivoted as did so many other businesses. In April 2020 it announced a partnership with the United States Navy to house recruits for a 14-day quarantine before reporting to basic training. In the fall a new Howl 'n Learn initiative offered students assistance with e-learning while their parents enjoyed the recreational amenities of the lodge. Like Gurnee's other major attractions, Great Wolf has been well positioned to benefit from the resumption of consumer travel in FY 2021/2022 and continues to experience strong demand year round for its offerings of family fun. The Great Wolf chain, the largest family of indoor water park resorts in North America, includes 19 properties nationwide.



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

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

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 In FY 2018/2019 McAlister's Deli and Mission BBQ opened in Gurnee, and Outback Steakhouse and Panera relocated from other sites to new locations to the Gurnee Mills ring road. In FY 2019/2020, Authentic Cheese Bread opened a bakery/café and national chain Wing Stop opened a takeout location. In FY 2020/2021, two popular independents Riverside Café and Shawarma King opened in Riverside Plaza, and



chains Poke Bros. and Teriyaki Madness opened on Grand Avenue west of I-94. In FY 2021/2022, Raising Cane's opened in a new freestanding 3,300 square foot restaurant with drive-through on the former site of Boston Market. Dairy Queen relocated to a beautifully remodeled space in Riverside Plaza from its original Old Grand Avenue location. Popeye's will open in a new, freestanding 3,100 square foot restaurant with drive-through the former site of Pizzeria Uno. Lou Malnati's carryout pizzeria is also expected to open by year-end at 4949 Grand Avenue. Taco Bell and Steak n Shake invested in interior remodels this year.

Tropical Smoothie Café is expected to be under construction and open at 7010 Grand Avenue in FY 2022/2023. Other fast casual offerings such as Five Guys Burgers and Fries, Burger King, Chipotle, McDonald's, Subway, Wendy's and many others continue to complement family-oriented, table service chain restaurants such as Cracker Barrel, Olive Garden and Red Robin. Sitework for a new freestanding Cooper's Hawk Winery & Restaurant is underway on a newly developed outlot on the former Lowe's home improvement store site. The restaurant is expected to open in time for the 2022 Holiday season. Crumbl Cookies, a small bakery with a rotating menu of cookie varieties, is under construction and anticipated to open in Spring 2022 at 7105 Grand Avenue. Over 30 independent eateries contribute to the Village's Food & Beverage Tax and support local hospitality including Tina's Italian Kitchen, Kaiser's Pizza, Momcorn, Saluto's Italian Restaurant, Steven's Steakhouse, Tacos El Norte, Timothy O'Toole's, Chocolate Sanctuary, Primo and Jalisco to name a few. The Village will continue to actively diversify its restaurant offerings to bring even more choice to residents and visitors.

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

The Class A, 135-acre CenterPoint Business Center at the southwest corner of Route 132 and I-94 include signature firms Jabil/Nypro, Kalle USA, Weiman Products, Marantec and Akorn. In FY 2020/2021, CenterPoint proudly welcomed Abbott Laboratories which opened a 24/7 manufacturing facility, one of two in the United States, for its rapid BinaxNOW COVID-19 test kits. This facility at its peak provides employment for 2,000. Nypro, having completed a 90,000 square foot expansion of its manufacturing and clean room facility in 2017, retooled its operations in FY2021/2022 to begin manufacturing personal protective equipment including medical grade surgical masks. Development in recent years on the Park's



few remaining lots has included AZ Polymers' 90,000 square foot new facility on 4.8 acres (under construction in FY2021/2022 and nearing completion) for production of high-grade polycarbonate sheeting. In addition, a 30,000 square foot headquarters for Abbott Laboratories Employee Credit Union (ALEC) and a speculative 190,000 square foot industrial building fully occupied by Luxor Furniture both opened in FY 2019/2020.



The Tri-State Business Park is home to Ohio Medical, Domino Amjet Tablecraft and AKHAN Semiconductor as well as the educational facilities of Columbia College and DeVry University and several entertainment/recreation uses including Extreme Flight Simulator and Ultimate Gymnastics. In 2018, Tablecraft expanded into an existing 120,000 square foot building within the Park and AKHAN Semiconductor added clean room facilities. FY 2022/2023 will bring further growth and investment in the Park including a planned expansion by AKHAN of its current facility. In 2019, a 7-acre site was purchased behind Holiday Inn by Restaurant Depot to build a restaurant wholesale facility. Underground site utility work began in FY2021/2022 and vertical construction of a 44,000 square foot commercial warehouse is anticipated in FY2022/2023. In FY2021/2022, Artsonia, which boasts the world's largest collection of student art with nearly 91 million artworks hosted in its online gallery doubled its space at 1350 Tri-State Parkway. Launch Trampoline Park is planning an interior remodel of its Family Entertainment Center (formerly Jump America) now expected to occur in FY 2022/2023 to add an obstacle course, bowling, rock climbing and laser tag.

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

In FY 2020/2021, Nosco, one of Gurnee's largest employers and a leader in digital printing of healthcare packaging and labeling products, expanded its local base with four recently acquired Haapanen Brothers' Gurnee locations and a 20,000 square foot temporary office occupancy in Tri-State Business Park. Also in FY 2020/2021, Kloss Distributing completed construction of a \$2.5 million, 65,000 square foot warehouse addition and interior renovation of its liquor distribution facility on Northwestern Avenue. Food processing also continues to be a strong sector for the region. In FY2021/2022 Henry Broch & Co. (food ingredient processing/co-packing), Seedbox Solutions (supplier to the agriculture industry) and Fake Meats (e-commerce fulfillment, plant based food products) established locations in Gurnee.

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 nearing completion of Phase 1 (59,000 square feet) of its plans to repurpose and add to the 142,000 square foot former Lowe's building at 7735 Grand Avenue for a new Advanced Technology Center (ATC). The ATC will provide industry-relevant career pathways for area students and support the workforce needs of Lake County employers. Selected for its proximity to the CLC campus, with accessible parking and public transportation and located conveniently to industry partners, the ATC will house state of the art equipment and offer hands-on learning in computerized numeric control (CNC), welding and other in-demand manufacturing skills. Opening is anticipated in early calendar year 2022.

Medical facilities located throughout the community such as the Advocate Condell Immediate Care Center, Greenleaf Center, Vista Health System and NorthShore University HealthSystem provide invaluable health services and employment opportunities for our residents and others who live or work in Lake County. Complementary medical professional offices added in FY2021/2022 included Lake Villa Dental, University Foot Associates, Hanger Clinic, Illinois Gastroenterology Group (formerly Lake Shore) and Nephrology Associates of Northern Illinois.

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. In 2019, Shepherd Premier Senior Living opened its boutique assisted living facility with a caregiver to resident ratio of 1:5.

The Village's economic development strategy, geared toward provision of services without a property tax, continues to be shaped by Gurnee's prime location, highly skilled workforce and its large non-resident/visitor population. To market these assets and leverage them, the Village deploys a full complement of business retention and attraction tools that are consistent with those offered by competitive communities. The Village continues to be attractive to a diverse mix of businesses. Vacancy in all sectors remains low, with notable strength in retail (only 5.5% vacant) and industrial/flex (3.1% vacant). In calendar year 2021, the Village issued 156 new business licenses including 44 at Gurnee Mills Mall.

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

A major policy initiative begun in FY 2016/2017 concerns the East Grand Gateway commercial corridor. Over a two-year period in FY 2018 and 2019 the Village allocated \$100 thousand each year toward installation of ROW-adjacent landscaping via a private-public partnership between the Village and property owners. Efforts are ongoing to encourage property owners to maintain what has been installed. Marketing efforts for the Corridor include the East Grand Avenue Farmers & Artisans Market in 2018 & 2019 and a radio campaign featuring East Grand businesses individually and collectively which ran 2019-2021. U-Haul's renovation of the former Handy Andy building into 150 new self-storage units including the purchase and reuse of adjacent hotel buildings, a long-term lease extension by Harbor Freight, a major (doubling) expansion by Habitat ReStore and modernized commercial signage represent notable examples of private reinvestment on the East Grand Avenue Corridor. The completion of construction at Routes 41/132 in FY 2021/2022 has improved traffic flow and aesthetics and should help to stimulate this commercial corridor on Gurnee's eastern boundary in the years to come. With the adoption of the Small Business Capital Grant program in FY2021/2022, outreach specifically to East Grand commercial property owners is underway and ongoing.

## **RECREATION**

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

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

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

## **EDUCATION**

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

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

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

seniors. The O'Plaine Campus is located within the Village, while the Almond Road Campus is near the Village in unincorporated Lake County. Current staff size is about 465 employees.

In addition to our elementary and high school districts, Gurnee is also home to Columbia College and a DeVry University Center. The Gurnee Center is ideally located for students from Chicago's far north suburbs or southern Wisconsin. Located near Gurnee Mills Mall the center is easily accessed from the Tri-State Tollway. Gurnee's DeVry Center offers both undergraduate and graduate programs. Furthermore, vocational, continuing education and college transfer classes are available from the College of Lake County Community College District Number 532 in Grayslake. Lake Forest College, Robert Morris College, Trinity Seminary and Shimer College offer baccalaureate degree programs and are located in surrounding communities. Village residents have access to public and private colleges and universities located throughout the Chicago metropolitan area. In 2020, the College of Lake County announced the purchase of the former Lowe's building in Gurnee for the site of their future Advanced Technology Center (ATC). Construction is underway on Phase 1, with the goal of hosting classes in late 2022. The ATC will host welding and computerized numeric control (CNC) programs to help connect students with industry partners.

## **TRANSPORTATION**

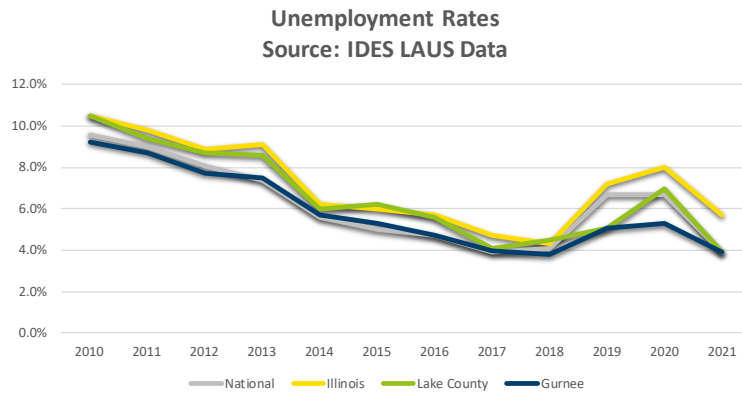
The Village roadway network is comprised of federal (5.6%), state (11.3%), county (8.7%), private (12.3%) and municipal (62.1%) roadways. A common misconception is that the Village of Gurnee is responsible for all roadways within the Village boundaries; however, this is not correct. Interstate 94 Tri-State Tollway, which passes through the center of the Village, is under the control of the Illinois Toll Authority. This highway provides Village residents and businesses with easy access to the City of Chicago, O'Hare International Airport and the City of Milwaukee. State roads 41, 21, 120, 132 and U.S. Route 45 also pass through the Village. These state routes are maintained by the Illinois Department of Transportation (IDOT). Similarly, Hunt Club Road, Washington Street, O'Plaine Road, Dilleys Road, Delany Road, Stearns School Road and Gages Lake Road fall under the jurisdiction of Lake County Department of Transportation (LCDOT). Each respective highway authority is responsible for snow and ice removal, as well as patching and resurfacing to maintain the pavement. Gurnee officials work closely with all the agencies to coordinate maintenance and improvement projects.

In FY 2021/2022, the Village completed \$13.1 million in capital improvement projects. The primary source of funding for this project was the 0.5% sales tax that went in to effect January 1, 2015. As part of the FY 2021/2022 capital improvement program the Village invested over \$2 million in roadway improvements throughout the community. To increase walkability in the community, the Village partnered with the Illinois Tollway and Lake County to install additional pedestrian access over I-94 on the southern side of Stearns School Road.

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

These public transportation systems are vital to Gurnee's service economy. With a large percentage of employees commuting to Gurnee to work the many retail jobs available, affordable and reliable public transportation opportunities are very important. Changes in the employment rate of the community's

residents are related to changes in personal income, which can be a measure of the community's ability to support its local business sector. A decline in employment base, as measured by a lack of employment, can be an early warning sign that overall economic activity may be declining.



Gurnee's annual average unemployment rate has closely followed the national average trend over the period presented. In March 2020 and with the onset of COVID-19 closures, the Village of Gurnee experienced similar trends to the rest of the United States of a temporary increase in unemployment that returned to pre-pandemic figures by the end of 2021. By December of 2021,

Gurnee's unemployment rate had decreased down to 3%, which is the lowest unemployment rate in decades. This was down from 6.2% the previous December. The average 2021 unemployment rate in Gurnee was 4.6% compared to 5.2% in Lake County and 6.5% in Illinois.

## PRINCIPAL EMPLOYERS

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

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

## DEMOGRAPHICS

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

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

Source: Illinois Department of Employment, datausa.io

## SUMMARY

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



## **OPERATIONAL OVERVIEW**

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

## **ORGANIZATIONAL STRUCTURE**

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

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

## **PRIMARY OPERATING GOAL**

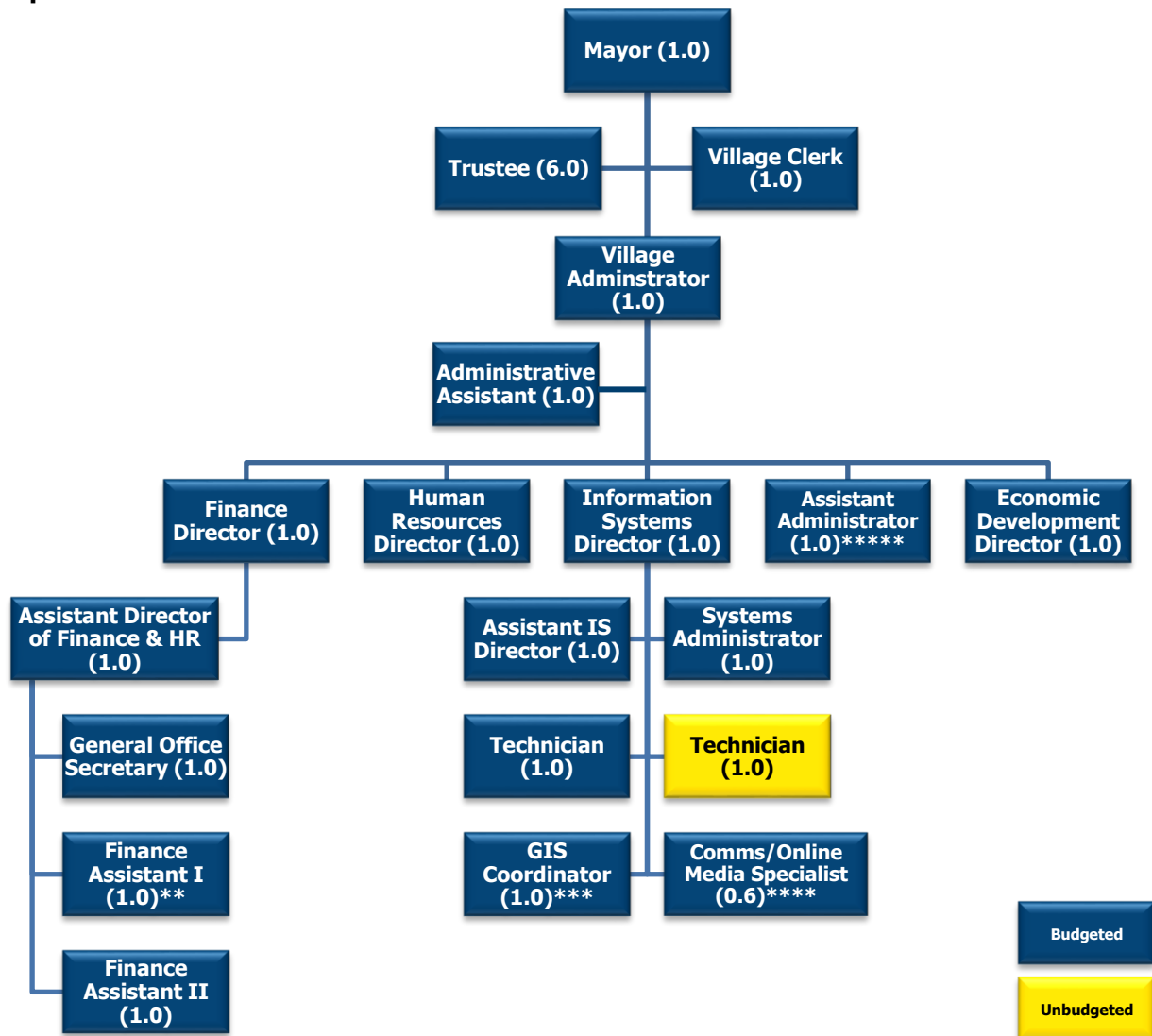
The primary operating goal of the Village is "**to provide the highest possible services to the Village's citizens, visitors and businesses while keeping taxation and other charges at a minimum.**"

# ADMINISTRATION DEPARTMENT

## Description:

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

## Departmental Structure\*:



*Based on reporting structure.*

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

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

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

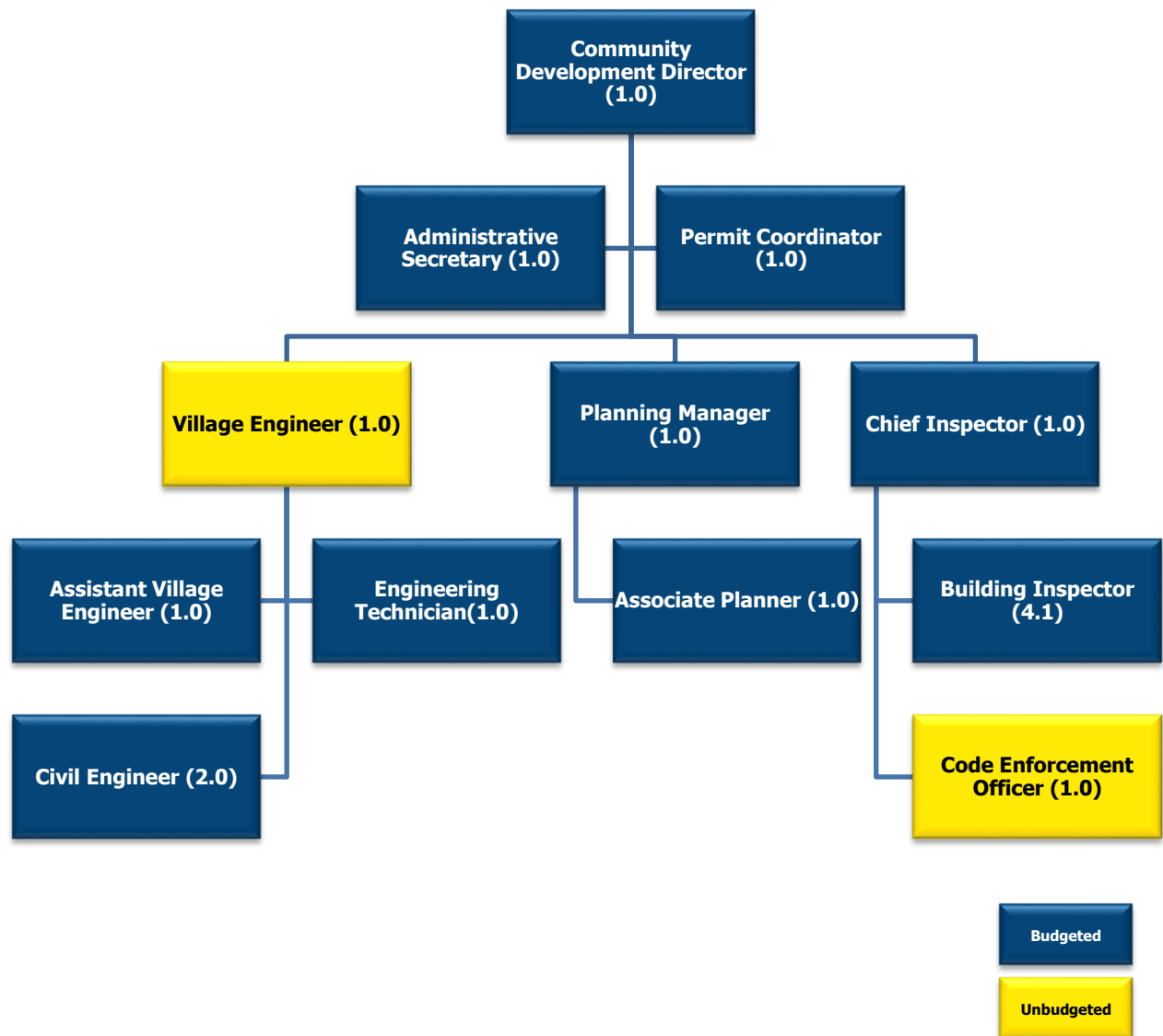
*\*\*\*\*\* Assistant Administrator is split 0.80 Administration and 0.20 PW Utility.*

# COMMUNITY DEVELOPMENT DEPARTMENT

## Description:

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

## Departmental Structure\*:



\* Based on reporting structure.

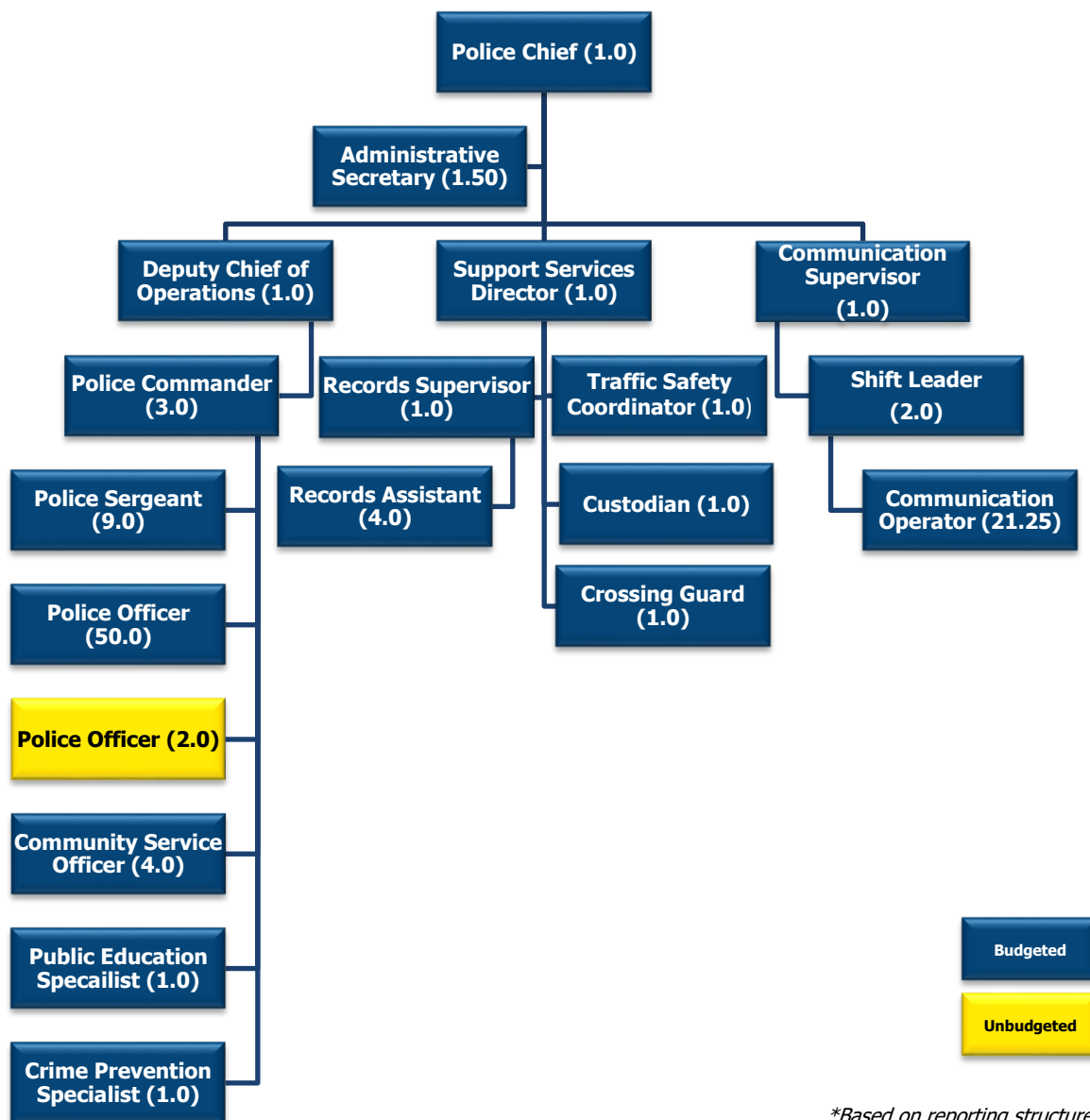
# POLICE DEPARTMENT

## Description:

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

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

## Departmental Structure\*:



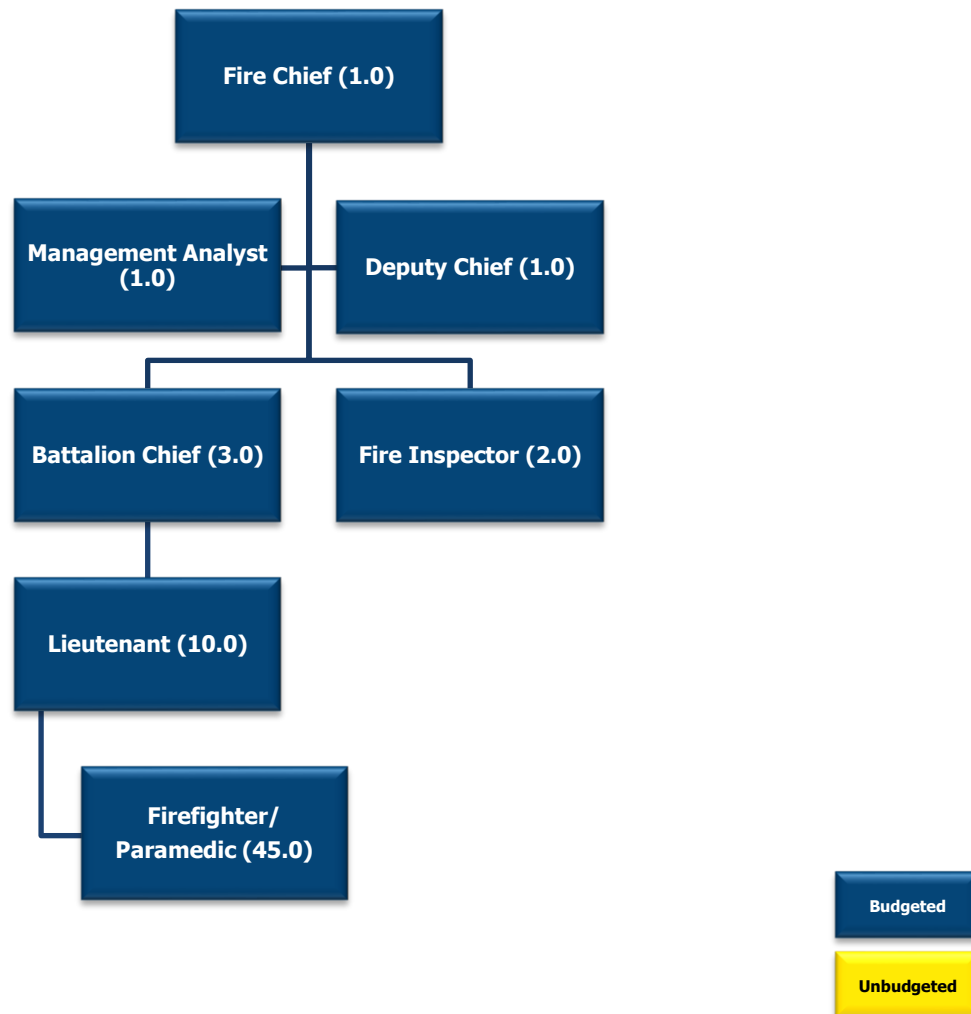
\*Based on reporting structure.

# FIRE DEPARTMENT

## Departmental Description:

The Gurnee Fire Department (GFD) provides a variety of emergency services to protect the lives and property of its citizens. Operating out of three stations, the Department provides 24-hour fire, rescue and EMS services. The GFD's headquarters station is located at 4580 Old Grand Avenue, with a second station located at 6581 Dada Drive. A third station was completed in October 2021 at 5330 Manchester Drive. The Department serves over 30,000 Gurnee residents, as well as an additional 30,000 residents of the Warren-Waukegan Fire Protection District through a contract. In 2021, the Gurnee Fire Department responded to a total of 7,227 emergency calls. The Department is led by the Fire Chief and includes one Management Analyst, three Battalion Chiefs, ten Lieutenants, forty-five firefighter / paramedics and two fire prevention personnel. The Fire Department oversees two separate cost centers, Fire - Administration (11050100) and Foreign Fire Insurance (11050500).

## Departmental Structure\*:



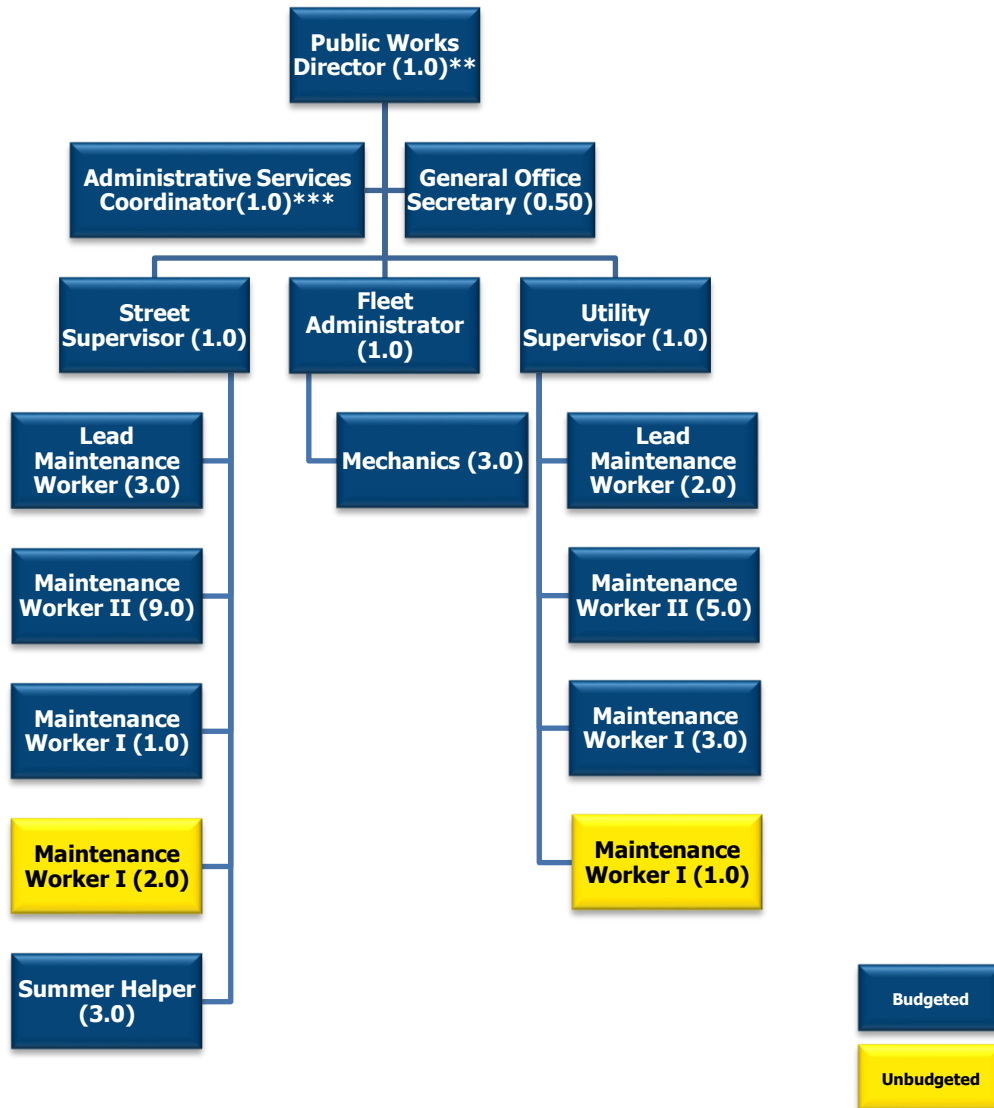
*\*Based on reporting structure.*

# PUBLIC WORKS DEPARTMENT

## Departmental Description:

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

## Departmental Structure\*:



*\*Based on reporting structure.*

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

*\*\*\*The Administrative Services Coordinator is split 0.40 Streets and 0.60 Utility.*



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SECTION III – STRATEGIC PLAN

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# OVERVIEW

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## PURPOSE & OBJECTIVE

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The Village of Gurnee finalized the [FY 2017 – 2021 Strategic Plan](#) in 2021. To develop an updated plan, the Village solicited proposals from strategic planning consultants in late-2021. After a competitive process, the Village selected Rapp Consulting to update the Village's Strategic Plan.

The 2022 strategic Plan update will be completed during FY 2022/2023. The plan will update the past two versions of the strategic plan: 2007 and 2015. The core tenants of the plan will remain with the Vision and Mission statements expected to remain unchanged.

Below is the anticipated timeline for updating the 2022 Strategic Plan.

## 2022 STRATEGIC PLAN UPDATE TIMELINE

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- November 15, 2021 – Village selects Rapp Consulting
- December 1, 2021 – Project Kick-off
- January 7, 2022 – One-on-one Trustee Interviews
- January 18, 2022 – Senior Staff Kick-off
- February 25, 2022 – External & Internal Stakeholder Surveys Open
- March 16-18, 2022 – External Stakeholder Focus Groups
- March 25, 2022 – External & Internal Stakeholder Surveys Close
- April 26, 2022 – Session #1 Meeting: Review Stakeholder Feedback & Environmental Scan
- May 20, 2022 – Full Day Strategic Plan Retreat
- June 2022 – Develop Initiatives
- July 2022 – Final Report to Village Board

## VISION STATEMENT

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

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

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

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

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

**Continuously improve through process evaluation, training, and technology.**

## MISSION STATEMENT

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

### Engage

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

### Preserve

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

### Advance

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

## CORE VALUES

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

### Customer Focused

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

### Leadership

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

### Progressive

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

### Team Oriented

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

### Stewardship

- Maintain infrastructure
- Preserve Village traditions
- Ensure fiscal responsibility

## KEY PERFORMANCE AREAS

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

### Exceptional Village Services and Staff

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

### Fiscal Sustainability

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

### Well-Maintained Infrastructure

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

### Safe and Livable

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

### High Quality Lifestyle

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

## PERFORMANCE MEASURES

As part of the 2022 Strategic Plan, the Village will be identifying new performance measures to track. The following are metrics that the Village currently is tracking in various departments.

### Administration (Executive/Finance/Human Resources)

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

### Community Development (Building/Planning/Engineering)

	2014	2015	2016	2017	2018	2019	2020	2021
Number of Commercial Units Constructed	4	5	5	5	5	6	2	4
Value of Commercial Construction (\$ in millions)	7.182	5.465	7.821	24.146	7.365	14.750	14.564	16.660
Number of Residential Units Constructed	7	4	8	22	49	21	3	3
Value of Residential Construction (\$ in millions)	2.379	.956	2.500	4.391	7.405	3.386	.482	.866

### Fire Department

	2014	2015	2016	2017	2018	2019	2020	2021
Fire Responses	5,959	6,255	6,220	6,230	6,819	7,047	6,871	7,227
Emergency Medical Responses	3,858	4,216	4,208	4,261	4,542	4,574	4,555	4,115
Fire Department Mutual Aid Responses	557	581	533	562	646	573	519	486

## Police Department

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

## Public Works (Streets/Forestry/Water & Sewer)

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

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## SECTION IV – BUDGET PROCESS & STRUCTURE

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# BUDGET PROCESS

The budget document is the result of the Village’s financial and operational planning process and serves as the guide for implementing those plans. The process brings together input from the elected officials, department directors, departmental staff and the public to shape the Village’s goals and objectives. In FY2015/2016 the Village updated its Strategic Plan through a process that included meetings with the general public, other taxing bodies, the Village staff and Mayor and Village Board. The outcome of these meetings is a series of Key Performance Areas and Strategic Initiatives for the Village to focus on. In FY 2021/2022 the Village began the process to update its Strategic Plan. This process will be completed in mid-FY 2022/2023. Until that time key performance areas from the 2015 Plan are utilized. Where applicable, funding for these initiatives is included in the FY 2022/2023 budget and noted in various sections. More information on the strategic plan update and process can be found in *Section 3: Strategic Plan* of the budget document.

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

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

Over the next month, the budget team, including the Finance Director, Village Administrator, Assistant Village Administrator and others work to compile the budget book. In addition to developing budget summaries for each department which outline requests, the budget team reviews and updates other sections of the document. Before the first Public Hearing, the Proposed Budget is made available to the public, both in hardcopy format at Village Hall and electronic format on the Village’s website, [www.gurnee.il.us](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 hearings are held. The Village Administrator, Finance Director and Department Directors are present at the hearings to address issues and concerns by the Mayor, Trustees and general public. After the public hearings, the budget may be further revised and passed without further public inspection, notice or hearing. The final budget ordinance is usually passed at the first regularly scheduled Village Board Meeting in April.

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

# BUDGET TIMELINE

## November

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

## December

- Departments prepare budget requests, revenue forecasts (if applicable), and update objectives and prior year achievements.
- Major revenue and expenditure projections developed by Finance.
- Year-end estimates and budget requests due by the end of the month.

## January

- Update of the Multi-Year Capital Plan identifying projects to be proposed in the upcoming Annual Budget.
- Presentation of the Multi-Year Forecast and Capital Plan to the Village Board.
- Village Administrator and Finance Director meet with Department Directors to finalize department budget requests and meet with Engineering to finalize capital improvement projects.
- Finance and Engineering update capital improvement projects and cost estimates.
- Finance compiles department submissions and updates revenue and expenditure projections.

## February

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

## March

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

## April

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

## May

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

# BUDGET SECTIONS

The Budget is divided into 11 sections:

1. **Transmittal Letter:** This section includes the Transmittal Letter, which provides the Village Board and the public with a general summary of the most important aspects of the budget.
2. **Organization and Services:** This section introduces readers to the Village, its services, operations and strategic goals. The Operations Overview outlines each operating Department, its functions, responsibilities and organization.
3. **Strategic Plan:** The Strategic Plan section provides the reader with the Village's Vision, Mission and Core Values. In FY 2021/2022 the Village began the process to update its Strategic Plan. This process will be completed in mid-FY 2022/2023. Until that time key performance areas from the 2015 Plan are utilized.
4. **Budget Process and Structure:** The Budget Process and Structure section provides the reader with general information on how the budget was developed, including a timeline and its format.
5. **Executive Overview:** In the Executive Overview section, the budget is examined at the macro-level and summarizes total revenues and expenditures, as well as the Village's personnel history, debt position and fund balance. This section aids in the reader's understanding the total budget, as well as the Village's various revenue and expenditure categories.
6. **Budget Summary:** The Budget Summary section provides a thorough examination of each budgetary fund including overviews of individual revenues and expenditures located in each respective fund. Departmental budgets are also reviewed in depth with emphasis on the current and prior fiscal year expenditures and personnel count histories. This section provides a detailed look at how funds are assigned to operational activities.
7. **Capital Budget Summary:** The Capital Budget Summary presents the planned investments in the long-term assets of the Village.
8. **Line Item Budget:** The Line Item Budget is the most comprehensive presentation of the annual budget, providing line items by fund, department and category on a multi-year basis.
9. **Comprehensive Fee Schedule:** The Comprehensive Fee Schedule is a complete list of all Village taxes and fees. The section has been divided into nine fee types including Business License Fees, Utility Fees, Engineering Fees, Building and Development Fees, Planning and Zoning Fees, Administration Fees, Police Department Fees, Fire Department Fees and Taxes.
10. **Glossary:** The Glossary includes definitions of key terms and acronyms that are found throughout the budget book.
11. **Appendix:** The Appendix includes the Village's Financial Policies including the Accounts Receivable Policy, Debt Policy, Fixed Asset Policy, General Corporate Fund Balance Policy, Identity Theft Policy, Investment Policy, Pension Funding Policy, Purchasing Policy, Social Security Number Protection Policy and Fiscal Contingency Policy.

# BASIS OF BUDGETING & FUND STRUCTURE

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

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

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

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

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

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

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

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

## BUDGETED FUNDS

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

## CURRENT VILLAGE FUNDS

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

Governmental Funds Cont.		Police Department Restricted Revenue Fund	124	Accounts for seized drug money and assets captured during drug arrests. The Village receives a percentage of money back any time there is a drug arrest and money is recovered. The money must be used for drug awareness.
	Capital	Capital Improvements	131	Accounts for the acquisition or construction of major capital facilities (other than those in the Enterprise Fund).
	Debt Service	Bond	141	Accounts for the accumulation of resources for, and the payment of, debt principle, interest and related costs for the general obligation bonds issued by the Village.
Proprietary Funds	Enterprise	Golf Course	211	Accounts for the construction and operation of a municipal golf course.
		Utility Operating	221	Accounts for the provision of water and sewer services.
		Water & Sewer Capital	223	Accounts for the purchase of water and sewer capital items.
	Internal Service	Health Insurance Fund	231	Accounts for expenditures related to the Village Health, Dental, Life Insurance and wellness program.
		Fleet Services Fund	233	Accounts for expenditures related to the maintenance and replacement of the vehicle and equipment fleet.
Fiduciary Funds	Pension Trust	Police Pension	307	Accounts for the accumulation of resources to be used for the retirement annuity payments to sworn police employees.
		Fire Pension	308	Accounts for the accumulation of resources to be used for the retirement annuity payments to firefighter/paramedics.
	Agency	NLCC-ETSB	411	The Village manages the Budget process for the Northeast Lake County Consolidated Emergency Telephone Systems Board.



# RELATIONSHIP BETWEEN FUNDS AND DEPARTMENTS

Fund Name	Department (Dept. Numbers)	Description
General (110)	Administration (10100, 10200, 12100, 75300)	Provides centralized services including Finance, Human Resources, Public Information, Information Systems & Municipal Building Maintenance
	Contingencies (16000)	Accounts for contingent Village obligations
	Community Development (20100, 20200)	Oversees land use and zoning, building safety and infrastructure engineering
	Police (40100, 40200)	Provides policing and 911 dispatching services
	Fire (50100, 50500)	Provides fire and emergency medical services
	Public Works (75100)	Manages Village’s streets, streetlights, signage, stormwater infrastructure, public trees and fleet
Utility Operating (221)	Public Works (75500)	Oversees water and sewer conveyance infrastructure
Health Insurance (231)	Administration (10150)	Manages the Village’s Health & Wellness program
Fleet Services Fund (233)	Public Works (75200)	Manages the Village’s vehicle & equipment fleet

## ACCOUNT NUMBERS

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

Organization Code – Object Code

11040100-413001

### Organization Code

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

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

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

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

### **Object Code**

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

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

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

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

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

## **LONG RANGE FINANCIAL GOALS**

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

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

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

### **Services to our constituents will increase while personnel counts will be optimized.**

The fiscal year budget includes an overall increase of 10.60 budgeted FTE's. These changes largely represent two full years of changes that were held back due to the pandemic. Overall authorized FTE's increased 6.53 FTE's to 242.55. Starting with the FY 2022/2023 budget, authorized personnel includes several unbudgeted positions. These positions allow the Village to bring on personnel just prior to retirements to allow for job shadowing and training if necessary without exceeding the authorized level in the Annual Budget.

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

## LONG RANGE FINANCIAL POLICIES

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

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

**Budget Document Significance:** The budget document is the legal spending authority that shows estimated revenues, expenditures, 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 to fund operations for a period of at least four months. The goal is to have a cash flow commitment in the General Fund that is adjusted annually with the adoption of the annual budget and is calculated as 35% of General Fund expenditures (not including transfers to fund capital projects). It is also the policy of the Village to assign a portion of Fund Balance in the amount of

debt service payment for general obligations, alternate revenue source and governmental debt for the following year. These funds may be assigned in either the General Fund or the Debt Service Fund. Unassigned fund balance will be reviewed annually during the budget process. Should the unassigned fund balance for the General Fund balance drop below 35%, the Village Board will be notified. Reductions will be resolved by either implementing a new, recurring revenue source or reducing expenditures. Balances in excess of the recommended cash flow commitment may be transferred to the Capital Improvement Fund to support future capital projects.

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

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

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

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

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



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SECTION V – EXECUTIVE OVERVIEW

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# EXECUTIVE OVERVIEW

The Village of Gurnee’s Fiscal Year (FY) 2022/2023 budget of \$94.1 million was prepared consistent with the Village’s primary financial goal – to provide the highest level of service possible to our citizens, visitors and businesses while keeping taxation and other charges at a minimum. Village management intends to continue offering services at the highest possible level within budget restrictions.

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

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

Figure 5-1

Proposed Revenues and Expenditures by Fund			
Fund	Proposed Revenues FY 22/23	Proposed Expenditures FY 22/23	Net Surplus / (Deficit)
<b>All Funds</b>	<b>\$87,055,065</b>	<b>\$94,146,927</b>	<b>(\$7,091,862)</b>
<b>Governmental Funds</b>	<b>\$55,656,098</b>	<b>\$65,353,209</b>	<b>(\$9,697,111)</b>
110 - General Fund	46,257,818	46,257,818	-
121 - 911 Fund	1,741,336	1,741,336	-
122 - Motor Fuel Tax Fund	1,604,744	2,345,000	(740,256)
123 - Impact Fee Fund	100	150,000	(149,900)
124 - PD Restricted Revenue Fund	260,100	226,000	34,100
131 - Capital Improvement Fund	5,792,000	14,633,055	(8,841,055)
<b>Proprietary Funds</b>	<b>\$17,586,990</b>	<b>\$20,512,692</b>	<b>(\$2,925,702)</b>
211 - Golf Course Fund	50,200	50,000	200
221 - Water & Sewer Operating Fund	9,462,500	7,211,940	2,250,560
223 - Water & Sewer Capital Fund	110,000	5,288,500	(5,178,500)
231 - Health Insurance Fund	4,323,100	4,323,100	-
233 - Fleet Services Fund	3,641,190	3,639,152	2,038
<b>Fiduciary Funds</b>	<b>\$12,936,477</b>	<b>\$6,174,850</b>	<b>\$6,761,627</b>
307 - Police Pension Fund	8,158,742	3,730,000	4,428,742
308 - Fire Pension Fund	4,777,735	2,444,850	2,332,885
<b>Agency Funds</b>	<b>\$875,500</b>	<b>\$2,106,176</b>	<b>(\$1,230,676)</b>
411 - NLCC-ETSB	875,500	2,106,176	(1,230,676)

Fiscal Year 2022/2023 projected revenues are \$87.1 million, while projected expenditures are \$94.1 million including inter-fund transfers. On an all funds basis, a \$7.1 million planned deficit is projected. The planned deficit is a purposeful spenddown of fund balance mainly in the Capital Improvement Fund and Water & Sewer Capital Fund to address capital infrastructure projects.

The projected May 1, 2022 General Fund balance is \$27.7 million, which is 59.9% of FY 2022/2023 expenditures. The General Fund balance as of April 30, 2023 is projected to remain at \$27.7 million. The fund balance remains 25% higher than the balance requirement as dictated in the *General Corporate Fund Balance Policy*. Per this policy, an unreserved fund balance for the General Fund should, at a minimum, equal 35% of the subsequent fiscal year’s expenditures.

The FY 2022/2023 budget also includes planned draw down of fund balance in selected funds in order to continue to address capital infrastructure needs. The use of fund balance includes \$740 thousand in the Motor Fuel Tax Fund, \$150 thousand in the Impact Fee Fund, \$8.8 million in the Capital Improvement Fund and \$5.2 million in Water & Sewer Capital Fund, offset by a \$2.3 million surplus in the Water & Sewer Operating Fund, in accordance with the Multi-Year Capital Plan. In addition, the Northeast Lake County Consolidation Emergency Telephone Systems Board (NLCC-ETSB), a Joint agency with the City of Zion in which the Village acts in a custodial capacity, is proposing to use \$1.2 million in fund balance to support public safety dispatching capital improvements. These changes in fund balance are discussed in greater detail under *Fund Balance Projections by Fund* at the end of this section.

The Village of Gurnee is currently in the process of updating its Strategic Plan. The previous Strategic Plan was adopted in May 2016. The plan update should be completed by the summer of 2022 and will be used to guide future resource allocation. Until then, FY 2022/2023 expenditures are guided by the Core Values developed during the last Strategic Plan update. 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 replacement of public safety dispatching and radio system equipment are highlights of the Village’s commitment to improving public safety services and community infrastructure. The FY 2022/2023 Capital Improvement budget which includes \$7.5 million for transportation system improvements including road resurfacing, intersection improvements, street light upgrades, and funding for sidewalk and pedestrian improvements, \$4.1 million for the Water & Sewer System, \$3.6 million for vehicles and equipment, \$1.9 million for technology, \$513 thousand for building improvements and \$300 thousand for stormwater management systems. More information on the FY 2022/2023 capital program can be found in *Section 7: Capital Improvement Budget*.

Despite the purposeful spend down in reserves, the Village’s fund balances are strong. As of April 30, 2023 the General Fund is projected to have a fund balance of \$27.7 million, the Motor Fuel Tax Fund is projected to be at \$1.0 million, the Impact Fee Fund balance is projected to be \$268 thousand, the Capital Fund balance is projected at \$3.2 million, the combined Water & Sewer Operating and Water & Sewer Capital Fund balance is projected at \$2.5 million and the NLCC-ETSB is projected at \$855 thousand.

The following chart illustrates revenues and expenditures by category since FY 2019/2020.

Figure 5-1a

Summary of Revenues and Expenditures by Category - All Funds							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
<b>Revenues Over/(Under) Expenditures</b>	<b>\$3,441,974</b>	<b>\$34,153,264</b>	<b>\$5,947,421</b>	<b>\$21,528,407</b>	<b>(\$7,091,862)</b>	<b>(\$13,039,283)</b>	<b>-119.2%</b>
<b>Total Revenues</b>	<b>\$77,084,923</b>	<b>\$96,828,374</b>	<b>\$80,488,896</b>	<b>\$92,250,795</b>	<b>\$7,055,065</b>	<b>\$6,566,169</b>	<b>108.2%</b>
30 - Major Revenues	33,823,006	26,208,993	31,887,500	37,370,000	36,284,292	4,396,792	113.8%
31 - Taxes	2,781,539	1,939,181	2,171,500	2,138,802	2,135,000	(36,500)	98.3%
32 - Licenses & Permits	922,102	1,166,591	1,044,000	1,051,400	1,295,000	251,000	124.0%
33 - Intergovernmental	3,231,048	5,743,574	8,015,609	6,137,165	6,935,716	(1,079,893)	86.5%
34 - Charges for Services	16,126,067	15,572,975	16,063,214	17,037,946	16,712,390	649,177	104.0%
35 - Fines & Forfeitures	2,004,741	1,566,097	1,875,000	1,607,100	1,818,000	(57,000)	97.0%
36 - Invests & Contribs	9,756,306	38,269,560	14,354,851	18,293,601	13,170,377	(1,184,474)	91.7%
39 - Other Sources	8,440,115	6,361,403	5,077,223	8,614,781	8,704,290	3,627,067	171.4%
<b>Total Expenditures</b>	<b>\$73,642,949</b>	<b>\$62,675,111</b>	<b>\$74,541,475</b>	<b>\$70,722,388</b>	<b>\$94,146,927</b>	<b>\$19,605,452</b>	<b>126.3%</b>
41 - Salaries & Wages	27,707,965	27,228,280	30,867,932	29,503,375	31,963,759	1,095,826	103.6%
42 - Employee Benefits	11,919,193	12,027,114	12,447,581	12,302,827	12,946,922	499,341	104.0%
43 - Prof & Tech Services	1,859,250	1,679,097	1,821,720	1,677,243	1,997,945	176,225	109.7%
44 - Contractual Services	9,526,692	8,442,599	8,310,340	7,243,065	11,659,063	3,348,724	140.3%
45 - Other Cont. Services	1,828,741	1,844,749	2,228,821	2,074,257	2,937,088	708,268	131.8%
46 - Supplies	1,572,126	1,352,707	1,954,875	2,038,302	2,242,125	287,250	114.7%
47 - Capital	9,172,616	5,667,173	11,265,130	6,773,234	12,430,590	1,165,460	110.3%
48 - Debt Service	4,577,095	194,681	560,000	669,248	5,919,454	5,359,454	1057.0%
49 - Other Financing Uses	5,479,271	4,238,709	5,085,077	8,440,837	12,049,981	6,964,904	237.0%

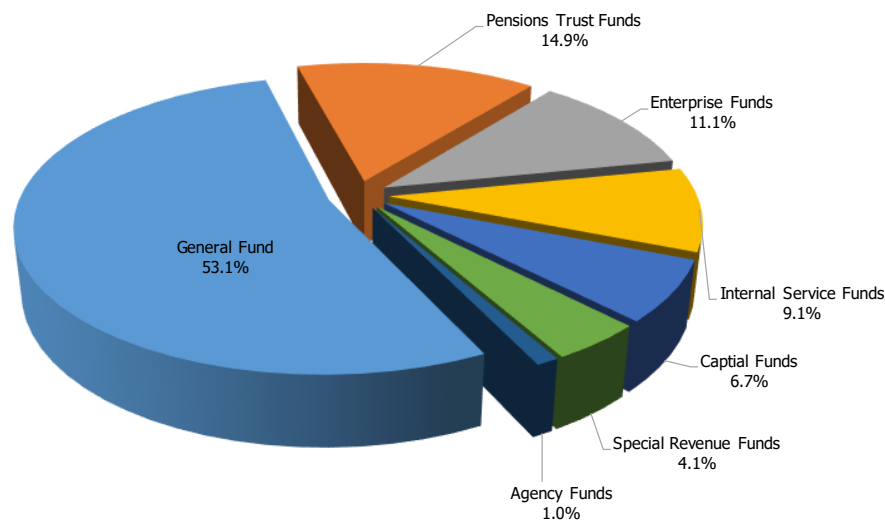


# REVENUE SUMMARY

The budget is prepared on a fund accounting basis. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The following table presents total revenues by fund for FY 2019/2020 and FY 2020/2021 actual, FY 2021/2022 budget and year end forecast and FY 2022/2023 budget.

Figure 5-2

Total Revenues by Fund							
Fund	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total All Funds</b>	<b>\$77,084,923</b>	<b>\$96,828,374</b>	<b>\$80,488,896</b>	<b>\$92,250,795</b>	<b>\$87,055,065</b>	<b>\$6,566,169</b>	<b>108.2%</b>
<b>Governmental Funds</b>							
<b>General Fund</b>	<b>\$43,365,236</b>	<b>\$36,606,261</b>	<b>\$42,965,297</b>	<b>\$47,427,089</b>	<b>\$46,257,818</b>	<b>\$3,292,521</b>	<b>107.7%</b>
110 - General Fund	43,365,236	36,606,261	42,965,297	47,427,089	46,257,818	3,292,521	107.7%
<b>Special Revenue Funds</b>	<b>\$1,789,026</b>	<b>\$2,639,336</b>	<b>\$3,987,653</b>	<b>\$2,584,499</b>	<b>\$3,606,280</b>	<b>(\$381,373)</b>	<b>90.4%</b>
121 - 911 Fund	556,423	398,836	1,788,107	527,250	1,741,336	(46,771)	97.4%
122 - Motor Fuel Tax Fund	1,169,929	2,203,314	1,944,446	1,982,024	1,604,744	(339,702)	82.5%
123 - Impact Fee Fund	202	14	50	25	100	50	200.0%
124 - PD Restricted Revenue Fund	62,471	37,172	255,050	75,200	260,100	5,050	102.0%
<b>Capital Funds</b>	<b>\$6,104,557</b>	<b>\$8,007,710</b>	<b>\$8,587,500</b>	<b>\$13,054,136</b>	<b>\$5,792,000</b>	<b>(\$2,795,500)</b>	<b>67.4%</b>
131 - Capital Improvement Fund	6,104,557	8,007,710	8,587,500	13,054,136	5,792,000	(2,795,500)	67.4%
<b>Debt Service Funds</b>	<b>\$3,197,692</b>	<b>\$41,758</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
141 - Bond Fund	3,156,623	709	-	-	-	-	N/A
142 - Special Service Area #2	41,069	41,050	-	-	-	-	N/A
<b>Proprietary Funds</b>							
<b>Enterprise Funds</b>	<b>\$12,870,678</b>	<b>\$9,367,131</b>	<b>\$9,445,635</b>	<b>\$9,647,110</b>	<b>\$9,622,700</b>	<b>\$177,065</b>	<b>101.9%</b>
211 - Golf Course Fund	60,113	173,685	45,100	55,125	50,200	5,100	111.3%
221 - Water & Sewer Operating Fund	9,248,384	8,530,951	9,290,535	9,481,985	9,462,500	171,965	101.9%
223 - Water & Sewer Capital Fund	3,562,181	662,495	110,000	110,000	110,000	-	100.0%
<b>Internal Service Funds</b>	<b>\$0</b>	<b>\$2,300,343</b>	<b>\$1,580,660</b>	<b>\$1,600,660</b>	<b>\$7,964,290</b>	<b>\$6,383,630</b>	<b>503.9%</b>
231 - Health Insurance Fund	-	-	-	-	4,323,100	4,323,100	N/A
233 - Fleet Services Fund	-	2,300,343	1,580,660	1,600,660	3,641,190	2,060,530	230.4%
<b>Fiduciary Funds</b>							
<b>Pensions Trust Funds</b>	<b>\$8,830,753</b>	<b>\$36,956,962</b>	<b>\$13,046,651</b>	<b>\$17,058,801</b>	<b>\$12,936,477</b>	<b>(\$110,174)</b>	<b>99.2%</b>
307 - Police Pension Fund	5,529,830	22,707,311	7,363,719	12,389,119	8,158,742	795,023	110.8%
308 - Fire Pension Fund	3,300,923	14,249,651	5,682,932	4,669,682	4,777,735	(905,197)	84.1%
<b>Agency Funds</b>	<b>\$926,981</b>	<b>\$908,873</b>	<b>\$875,500</b>	<b>\$878,500</b>	<b>\$875,500</b>	<b>\$0</b>	<b>100.0%</b>
411 - NLCC-ETSB	926,981	908,873	875,500	878,500	875,500	-	100.0%

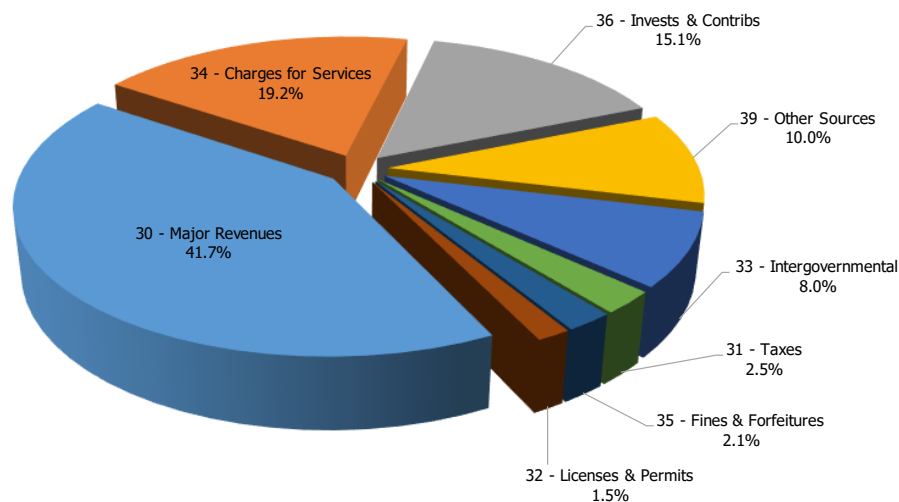


FY 2021/2022 revenues across all funds are forecasted to exceed budget by \$11.8 million, primarily due to the rebound of the Village's elastic revenue sources as lockdown restrictions were lifted and consumer spending increased throughout the year. The overage is primarily found in the General Fund and Capital Improvement Fund. In the General Fund, Sales Tax, Home Rule Sales Tax, Amusement Tax, Hotel Tax and Food & Beverage Tax will exceed budget. The increase in the Capital Fund is a result of two items: 1) Home Rules Sales Tax exceeded budget estimates by \$750 thousand and; 2) a unbudgeted \$4.1 million transfer from FY 2021/2022 General Fund surplus to the Capital Improvement Fund. This surplus will be used to supplement the FY 2022/2023 capital improvement program, as well as pay-off the Fire Station #3 General Obligation Promissory note (loan) early. Paying off this loan early will save the Village \$942 thousand in interest compared to following the original repayment schedule.

The FY 2022/2023 revenue forecast is \$87.1 million, which is \$6.6 million higher than the FY 2021/2022 budget of \$80.5 million. This includes inter-fund transfers. As the Village of Gurnee abates property tax levies for pension obligations, money is transferred from the General Fund to the Police & Fire Pension Funds to meet annual obligations. The General, Capital Improvement, 911 and Motor Fuel Tax Funds are the Village's largest Governmental Funds and account for 63.6% of all projected revenues. The General Fund is increasing 7.7% or \$3.1 million due to increases in Major Revenues and Charges for Services. The Capital Improvement Fund is decreasing 32.6% or \$2.8 million due to the completion of Fire Station #3, the proceeds from the note financing the project and the donation from Warren-Waukegan Fire Protection District were budgeted in this fund in FY 2021/2022. The 911 Fund is increasing 2.6% or \$47 thousand due to the timing of capital improvements to the Village's 911 center. The Motor Fuel Tax Fund is decreasing 17.5% or \$340 thousand due to the expiration of the Rebuild Illinois grant program.

Figure 5-3

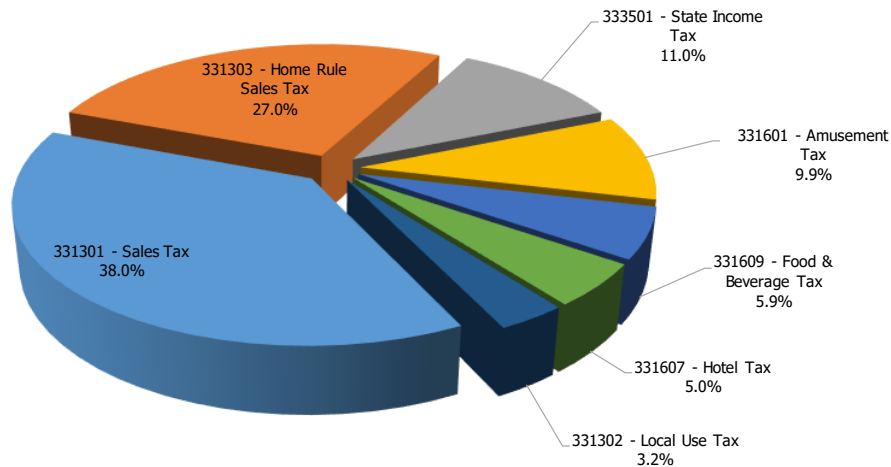
Total Revenues by Category - All Funds							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total All Categories</b>	<b>\$77,084,923</b>	<b>\$96,828,374</b>	<b>\$80,488,896</b>	<b>\$92,250,795</b>	<b>\$87,055,065</b>	<b>\$6,566,169</b>	<b>108.2%</b>
30 - Major Revenues	33,823,006	26,208,993	31,887,500	37,370,000	36,284,292	4,396,792	113.8%
31 - Taxes	2,781,539	1,939,181	2,171,500	2,138,802	2,135,000	(36,500)	98.3%
32 - Licenses & Permits	922,102	1,166,591	1,044,000	1,051,400	1,295,000	251,000	124.0%
33 - Intergovernmental	3,231,048	5,743,574	8,015,609	6,137,165	6,935,716	(1,079,893)	86.5%
34 - Charges for Services	16,126,067	15,572,975	16,063,214	17,037,946	16,712,390	649,177	104.0%
35 - Fines & Forfeitures	2,004,741	1,566,097	1,875,000	1,607,100	1,818,000	(57,000)	97.0%
36 - Invests & Contribs	9,756,306	38,269,560	14,354,851	18,293,601	13,170,377	(1,184,474)	91.7%
39 - Other Sources	8,440,115	6,361,403	5,077,223	8,614,781	8,704,290	3,627,067	171.4%



**30 – Major Revenues:** Major Revenues are comprised of the Villages largest sources of revenue in the General Fund and Capital Improvement Fund (Home Rule Sales Tax). These include Sales Tax, Use Tax, Home Rule Sales Tax, Amusement Tax, Hotel Tax, Food & Beverage Tax and State Income Tax. These revenues account for approximately 67.8% of General Fund revenues and 41.7% of all revenues. Sales taxes are the largest component of the Major Revenues category. Items except food, drugs and titled property are subject to an 8.00% sales tax in Gurnee. The 8.00% rate includes a 1.00% Home Rule Sales Tax, 6.25% State Tax and 0.75% Regional Transportation Tax. Starting with the June 2021 receipts, new sales tax laws require out of state retailers with no physical presence in Illinois to charge sales tax based on the destination rate (where the product is shipped to), and out of state retailers with a presence in Illinois, such as a warehouse or distribution center, to collect and remit sales tax based on the origin (where the order was placed) of the sale including any applicable Home Rule Sales Tax rate. The Village of Gurnee is highly dependent upon sales taxes since it eliminated its property tax levy in 2000 in exchange for a 0.50% Home Rule Sales Tax. The elimination of a relatively inelastic revenue source for an elastic revenue source has supported Village operations while reducing the tax burden on residents. The downside of this arrangement is that during times of economic downturn, such as the COVID-19 pandemic, revenue decreases, yet demand for services does not. Effective January 1, 2015 the Village’s Home Rule Sales Tax rate increased by 0.50% to 1.00% total. The additional 0.50% has been dedicated, by ordinance, to Village infrastructure improvements and capital assets and is shown as revenue in the Capital Improvement Fund. Effective May 1, 2018 the Village increased the Hotel Tax from 5% to 6% and Amusement Tax from 3% to 4%.

Figure 5-3a

Type	Total Major Revenues by Type - All Funds						
	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total Major Revenues</b>	<b>33,823,006</b>	<b>\$26,208,993</b>	<b>\$31,887,500</b>	<b>\$37,370,000</b>	<b>\$36,284,292</b>	<b>\$4,396,792</b>	<b>113.8%</b>
331301 - Sales Tax	12,691,114	11,102,016	12,203,750	14,280,000	13,775,000	1,571,250	112.9%
331302 - Local Use Tax	1,079,856	1,399,182	1,390,000	1,150,000	1,175,000	(215,000)	84.5%
331303 - Home Rule Sales Tax	9,035,178	7,333,296	8,680,000	10,180,000	9,800,000	1,120,000	112.9%
331601 - Amusement Tax	3,734,030	744,425	2,931,250	3,670,000	3,600,000	668,750	122.8%
331607 - Hotel Tax	1,882,133	641,598	1,475,000	1,890,000	1,800,000	325,000	122.0%
331609 - Food & Beverage Tax	2,003,688	1,400,901	1,807,500	2,200,000	2,130,000	322,500	117.8%
333501 - State Income Tax	3,397,008	3,587,574	3,400,000	4,000,000	4,004,292	604,292	117.8%



**FY 2021/2022 Review**

Major Revenues are expected to finish the year 17.2% or \$5.5 million over budget. All revenues in this category, with the exception of Local Use Tax, are projected to exceed the FY 2021/2022 budget amounts. The most notable positive variances include Sales Tax (+\$2.1 million), Home Rule Sales Tax (+\$1.5 million)

and Amusement Tax (+\$739 thousand). Local Use Tax is the only Major Revenues projected to finish under budget (-\$240 thousand). This can be attributed to the change in internet sales tax laws. Some transactions previously subject to the Local Use Tax are now subject to Sales and Home Rule Sales tax. This is a large net positive for the Village as only a small fraction of Local Use Tax actually makes it back to the Village.

*FY 2022/2023 Summary*

Major Revenues are up 13.8% or \$4.4 million versus the FY 2021/2022 budget. Local Use Tax is the only revenue budgeted to decrease compared to FY 2021/2022 as noted above. Local Use Tax spiked as online shopping increased during the pandemic lockdowns, this trend reversed slightly with the change in internet taxation laws resulting in a pullback in Local Use Tax as some transactions are now subject to the full sales tax rate. The largest positive variances are Sales Tax (+\$1.6 million) and Home Rule Sales Tax (+\$1.1 million). Consumer spending has been very strong since March 2021, with sales tax increases over the prior year consistently double-digits. This trend is not expected to continue in perpetuity. FY 2022/2023 Sales Tax and Home Rule Sales Tax assumes a "normal" (pre-pandemic) year with the continued infusion of Internet sales tax which certain online retailers began to collect and remit based on destination sourcing or where the product is delivered. This collection began with the June receipts in 2021.

**31 - Taxes:** Taxes, excluding those in the Major Revenues category, make up 2.5% of all revenues and include Road & Bridge Tax, Resort Tax and Franchise Taxes.

*FY 2021/2022 Review*

Taxes category across all Village Funds is expected to finish 1.5% or \$33 thousand under budget. The majority of the negative variances is in Road & Bridge Tax (-\$72 thousand) and Telecomm Maintenance Fee (-\$62 thousand). These reductions were somewhat offset by a positive variance in Resort Tax (+\$115 thousand).

*FY 2022/2023 Summary*

Taxes are down 1.7% or \$37 thousand compared to the FY 2021/2022 budget. Negative variances in Telecomm Maintenance Fee (-\$122 thousand) and Cable Franchise (-\$25 thousand) are partially offset by an increase in Resort Tax (+\$100 thousand). Great Wolf Lodge is the only entity in the Village subject to Resort Tax. The lodge has been performing very well as pandemic conditions continue to improve and families are looking for a quick getaway.

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

*FY 2021/2022 Review*

FY 2020/2021 Licenses and Permits across all funds are expected to finish 0.7% or \$7 thousand over budget largely due to business licenses performing slightly better than budget based on new business openings.

*FY 2022/2023 Summary*

Licenses and Permits are up 24.0% or \$251 thousand due to liquor and businesses licenses being aligned with FY 2020/2021 year end estimates. The Licenses & Permits category is returning to pre-pandemic

levels as the Village's one-time waiver of certain Business and Liquor License fees in FY 2021/2022 was not extended into FY 2022/2023.

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

#### FY 2021/2022 Review

Intergovernmental Revenue is projected to end FY 2021/2022 under budget by 23.4% or \$1.9 million due primarily to the JETSB Contribution – Gurnee revenue line in the 121 – 911 Fund and the Lake County Grant revenue line in the 131 – Capital Improvement Fund. As capital projects in the 121 – 911 Fund were delayed, expenditures were not made. As a result, off-setting reimbursement transfers from the NLCC-ETSB were not necessary. This reduction in Intergovernmental Revenues is also reflected in the 411 – NLCC-ETSB fund as a reduction in expenditures mainly in the 47 – Capital category. The Lake County Grant revenue in the Capital Fund is funding that the State of Illinois included in its capital budget for the signalization of Illinois Route 21 at Manchester Drive related to the opening of Fire Station #3. The Village has not been able to receive permitting from that State to fully signalize the intersection based on low traffic counts. As a result, the funding was not received and the Village subsequently moved forward with flashing yellow beacons to warn the motoring public in the interim.

#### FY 2022/2023 Summary

The Intergovernmental category is projected to decrease 13.5% or \$1.1 million. This is mainly related to the Lake County Grant revenue in the 131 – Capital Fund. As discussed above, the State has made it clear that until such time that the vacant property south of Fire Station #3 develops and generates appropriate traffic counts, it will not permit the full signalization of the intersection at Illinois Route 21 and Manchester Drive. With no concrete development in the process, the Village did not rebudget this \$750 thousand revenue in FY 2022/2023. Another notable decrease in Intergovernmental Revenue is in the 122 – Motor Fuel Tax Fund related to the Rebuild Illinois Capital Program. The revenue line has been reduced by 50% to \$344 thousand as FY 2022/2023 is the Village sixth and final disbursement from this program.

**34 - Charges for Services:** The Charges for Service category includes Water and Sewer charges, Dispatch services, Fire service fees, Ambulance fees and charges for special Police services. In the Utility Fund Charges for Services primarily consist of water and sewer sales. The Village's water and sewer rates will remain unchanged in FY 2022/2023 compared to FY 2021/2022.

#### FY 2021/2022 Review

Across all funds Charges for Service are expected to finish 6.1% or \$975 thousand over budget primarily due to Other Miscellaneous Charges, Police Department Off-Duty Security, Fire Department's GMET Ambulance Program and better than expected water and sewer sales. Other Miscellaneous Charges includes civic contribution payments that were obtained through the Village's Electrical Aggregation Program. The program provides residents and qualifying small business 100% renewable energy priced at the Com Ed rate. The program qualifies Gurnee as one of the top 100 Green Power Communities in the United States as designated by the EPA. In addition, the Village receives a civic contribution totaling \$193 thousand annually during the two-year program. These payments are received monthly. In the FY 2022/2023 budget these payments have been moved to the Clean Energy Grants line items in the 33 – Intergovernmental category. The Off-Duty Police line item is projected to end the year \$152 thousand

over budget as the demand for this service was greater than the Department anticipated. The GMET Ambulance Program is expected to end the year \$335 thousand over budget.

#### FY 2022/2023 Summary

Total Village-wide Charges for Services category is expected to increase 4.0% or \$649 thousand in FY 2022/2023. This increase is mainly the result of the Warren-Waukegan Fire Protection District Contract, GMET Program and Customer Sales - Water. While there is no planned increase to water and sewer charges in FY 2022/2023 usage patterns justified an adjustment in anticipated revenue.

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

#### FY 2021/2022 Review

Fines and Forfeitures are expected to finish the year 14.3% or \$268 thousand behind budget. This is primarily due to the Federal Seizure in the 124 – PD Restricted Revenue Fund. The process for awarding Federal Seizure funds has been significantly slowed as courts struggled with remote hearings, thereby creating greater backlogs in the system.

#### FY 2022/2023 Summary

The FY 2022/2023 budget is decreasing 3.0% or \$57 thousand compared to the FY 2021/2022 budget. This is primarily due to traffic enforcement-related fines. Revenue from these enforcement efforts have been reduced based on prior year actuals. As consumers continue to emerge from the pandemic, so does traffic on Village roadways though it still lags behind pre-pandemic levels.

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

#### FY 2021/2022 Review

Investments & Contributions is expected to finish 27.4% or \$4 million over budget due to higher than anticipated investment income in the Police and Fire Pension Fund.

#### FY 2022/2023 Summary

FY 2022/2023 reflects an 8.3% or \$1.2 million decrease compared to the FY 2021/2022 budget. The decrease is primarily due to the contribution from the Warren-Waukegan Fire Protection District (WWFPD) for the construction of Fire Station #3 being completed in FY 2021/2022. Over the course of two fiscal years the WWFPD contributed \$2 million towards the project. With the contribution complete, the WWFPD Donation line item in the 131 – Capital Improvement Fund was reduced to \$0.

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

### FY 2021/2022 Review

FY 2021/2022 is forecasted to end the year 69.7% or \$3.5 million over budget mainly due to an unbudgeted transfer of 101 – General Fund surplus to the 131 – Capital Improvement Fund. General Fund revenues performed much better than expected and expenditures came in under what was anticipated. As such, \$4.1 million on FY 2021/2022 General Fund surplus is being transferred to allow the Village to pay-off Fire Station #3 early, as well as provide funding to supplement the FY 2022/2023 capital program.

### FY 2022/2023 Summary

FY 2022/2023 is increasing 71.4% or \$3.6 million. The majority of this increase is the result of the newly created 231 – Health Insurance Fund. The cost of the Village’s Health & Wellness programs are now charged back to divisions in the 110 – General Fund, 221 – Water & Sewer Fund and 233 – Fleet Services Fund through inter-fund transfers in this category. In addition, a \$500 thousand transfer from the 110 – General Fund surplus to the 131 – Capital Improvement Fund has been budgeted to support projects.

## EXPENDITURE SUMMARY

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

Figure 5-4

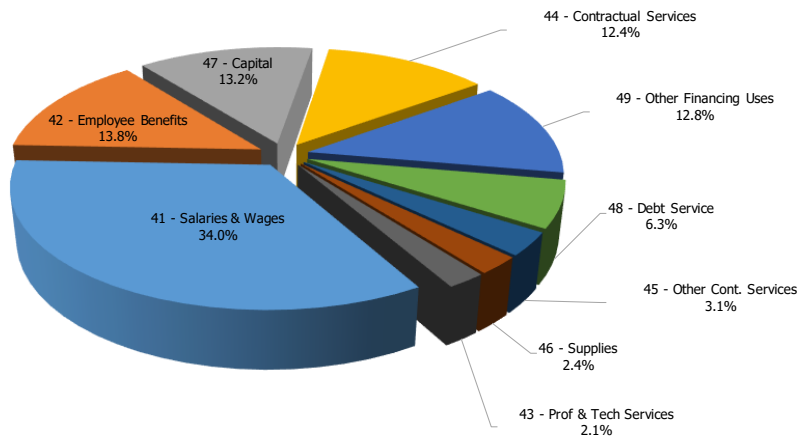
Total Expenditures by Fund							
Fund	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total All Funds</b>	<b>\$73,642,949</b>	<b>\$62,675,111</b>	<b>\$74,541,475</b>	<b>\$70,722,388</b>	<b>\$94,146,927</b>	<b>\$19,605,452</b>	<b>126.3%</b>
<b>Governmental Funds</b>							
<b>General Fund</b>	<b>\$43,431,849</b>	<b>\$37,741,605</b>	<b>\$42,914,451</b>	<b>\$44,929,312</b>	<b>\$46,257,818</b>	<b>\$3,343,367</b>	<b>107.8%</b>
110 - General Fund	43,431,849	37,741,605	42,914,451	44,929,312	46,257,818	3,343,367	107.8%
<b>Special Revenue Funds</b>	<b>\$2,590,119</b>	<b>\$2,140,383</b>	<b>\$3,805,792</b>	<b>\$2,370,635</b>	<b>\$4,462,336</b>	<b>\$656,544</b>	<b>117.3%</b>
121 - 911 Fund	724,099	399,836	1,788,107	527,250	1,741,336	(46,771)	97.4%
122 - Motor Fuel Tax Fund	1,657,020	1,347,149	1,618,185	1,618,185	2,345,000	726,815	144.9%
123 - Impact Fee Fund	209,000	350,000	150,000	150,000	150,000	-	100.0%
124 - PD Restricted Revenue Fund	-	43,399	249,500	75,200	226,000	(23,500)	90.6%
<b>Capital Funds</b>	<b>\$5,267,226</b>	<b>\$6,539,049</b>	<b>\$7,383,250</b>	<b>\$5,350,637</b>	<b>\$14,633,055</b>	<b>\$7,249,805</b>	<b>198.2%</b>
131 - Capital Improvement Fund	5,267,226	6,539,049	7,383,250	5,350,637	14,633,055	7,249,805	198.2%
<b>Debt Service Funds</b>	<b>\$4,577,095</b>	<b>\$40,299</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
141 - Bond Fund	4,534,550	-	-	-	-	-	N/A
142 - Special Service Area #2	42,545	40,299	-	-	-	-	N/A
<b>Proprietary Funds</b>							
<b>Enterprise Funds</b>	<b>\$12,481,984</b>	<b>\$8,846,353</b>	<b>\$10,640,576</b>	<b>\$9,344,039</b>	<b>\$12,550,440</b>	<b>\$1,909,864</b>	<b>117.9%</b>
211 - Golf Course Fund	89,497	57,783	-	-	50,000	50,000	N/A
221 - Water & Sewer Operating Fund	7,025,447	6,947,187	7,291,496	7,393,039	7,211,940	(79,556)	98.9%
223 - Water & Sewer Capital Fund	5,367,040	1,841,383	3,349,080	1,951,000	5,288,500	1,939,420	157.9%
<b>Internal Service Funds</b>	<b>\$0</b>	<b>\$1,630,647</b>	<b>\$1,797,975</b>	<b>\$1,947,888</b>	<b>7,962,252</b>	<b>\$6,164,277</b>	<b>442.8%</b>
231 - Health Insurance Fund	-	-	-	-	4,323,100	4,323,100	N/A
233 - Fleet Services Fund	-	1,630,647	1,797,975	1,947,888	3,639,152	1,841,177	202.4%
<b>Fiduciary Funds</b>							
<b>Pensions Trust Funds</b>	<b>\$4,726,607</b>	<b>\$5,285,029</b>	<b>\$6,006,324</b>	<b>\$5,931,919</b>	<b>\$6,174,850</b>	<b>\$168,526</b>	<b>102.8%</b>
307 - Police Pension Fund	2,983,699	3,215,233	3,610,662	3,715,069	3,730,000	119,338	103.3%
308 - Fire Pension Fund	1,742,908	2,069,796	2,395,662	2,216,850	2,444,850	49,188	102.1%
<b>Agency Funds</b>	<b>\$568,070</b>	<b>\$451,745</b>	<b>\$1,993,107</b>	<b>\$847,957</b>	<b>\$2,106,176</b>	<b>\$113,069</b>	<b>105.7%</b>
411 - NLCC-ETSB	568,070	451,745	1,993,107	847,957	2,106,176	113,069	105.7%

The Village is projecting \$94.1 million in expenditures for FY 2022/2023, including inter-fund transfers. The funds with the highest expenditures are the 110 – General Fund and 131 – Capital Improvement Fund.

The General Fund accounts for the majority of the Village’s cost of personnel and day-to-day operations while the Capital Improvement Fund accounts for the acquisition and construction of major capital items.

Figure 5-5

Total Expenditures by Category - All Funds							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total All Categories</b>	<b>\$73,642,949</b>	<b>\$62,675,111</b>	<b>\$74,541,475</b>	<b>\$70,722,388</b>	<b>\$94,146,927</b>	<b>\$19,605,452</b>	<b>126.3%</b>
41 - Salaries & Wages	27,707,965	27,228,280	30,867,932	29,503,375	31,963,759	1,095,826	103.6%
42 - Employee Benefits	11,919,193	12,027,114	12,447,581	12,302,827	12,946,922	499,341	104.0%
43 - Prof & Tech Services	1,859,250	1,679,097	1,821,720	1,677,243	1,997,945	176,225	109.7%
44 - Contractual Services	9,526,692	8,442,599	8,310,340	7,243,065	11,659,063	3,348,724	140.3%
45 - Other Cont. Services	1,828,741	1,844,749	2,228,821	2,074,257	2,937,088	708,268	131.8%
46 - Supplies	1,572,126	1,352,707	1,954,875	2,038,302	2,242,125	287,250	114.7%
47 - Capital	9,172,616	5,667,173	11,265,130	6,773,234	12,430,590	1,165,460	110.3%
48 - Debt Service	4,577,095	194,681	560,000	669,248	5,919,454	5,359,454	1057.0%
49 - Other Financing Uses	5,479,271	4,238,709	5,085,077	8,440,837	12,049,981	6,964,904	237.0%



Costs associated with personnel including Salaries & Wages and Employee Benefits account for 47.8% of the overall expenditures in the FY 2022/2023 budget.

**41 - Salaries & Wages:** The Salaries & Wages category includes base salaries, overtime and any fringe benefit payments employees earn. Over 85% of the Village’s personnel are covered by union contracts which drive the budgeting process related to compensation increases and fringe benefits. The Village of Gurnee has six bargaining units: The Police Department has the Fraternal Order of Police (FOP) and Illinois Council of Police (ICOPs) which cover most of the sworn personnel. The Police Department also has a second ICOPs unit which is comprised of Communication Operators. Within the Fire Department, the International Association of Firefighters (IAFF) covers Firefighters/Paramedics and Fire Lieutenants. Personnel in the Administration, Community Development Departments, Fire Prevention Bureau and Public Works Department are covered by one of two Local 150 Midwest Operating Engineers contracts. The International Association of Firefighters contract will expire on April 30, 2022. The Fraternal Order of Police and Illinois Council of Police contracts that cover sworn positions expire on April 30, 2023. The ICOPs contract that covers Communications Operators expires April 30, 2024. Both Local 150 Midwest Operating Engineer contracts expire on April 30, 2025. Wage adjustments are tied to the Chicago-Naperville-Elgin Metropolitan Statistical Area Consumer Price Index-All Urban Consumers, All Times, Not Seasonally Adjusted, Base Period 1982-1984=100, as well as a market adjustment, if applicable, based on comparable communities. Per negotiated terms, the cost of living adjustment will be no less than 2.25% and no more than 3.00%. Union employees are also eligible for step increases. More detail on individual departmental salary and wages assumptions may be found in *Section 6: Budget Summary*.



### FY 2021/2022 Review

Salaries and Wages is expected to finish 4.4% or \$1.4 million under budget due to retirements and vacancies through out the fiscal year, most notably within the Police Department. During the year the Department had a number of retirements which resulted in budget saving as entry-level officers start at a lower wage than tenured personnel.

### FY 2022/2023 Summary

Across all funds, Salaries & Wages is budgeted to increase by 3.6% or \$1.1 million. The category is increasing as positions held vacant during the pandemic are being filled. This includes the addition of a GIS Intern in the Information Systems Division, a Building Inspector and Summer Intern in the Planning/Building Division, an Engineering Assistant and Summer Interns in the Engineering Division, two Police Sergeants and a part-time Records Clerk in the Police Department, a Communications Operator in the Communications Division, Deputy Fire Chief in the Fire Department, Summer Interns and a Maintenance Worker II in the Streets Division and a Finance Assistant 1 which was previously part-time in the Utility Division. Unless otherwise specified by collective bargaining agreements the Village assumed a 3.00% COLA increase for non-bargained and bargained employees increased by any market adjustment included in the bargaining agreement. It is also important to note that the Village budget assumes that all of budgeted positions are filled 100% of the time during the fiscal year. In reality, turnover results in positions not being filled 100% of the time, therefore creating budget savings. However, for budgeting purposes the maximum exposure is assumed and accounted for.

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

The Village has two separate medical insurance programs for its employees. Local 150 employees receive health insurance coverage through their union membership, while the rest of the Village's full-time employees are part of the Village's self-insurance program managed by Blue Cross Blue Shield of Illinois.

The Village has three separate pension programs for full-time employees: the single-employer Police & Fire Pension Plans (which are accounted for separately as fiduciary funds) and the Illinois Municipal Retirement Pension Plan (IMRF), a multi-employer plan for local government employees. The 2022 IMRF employer contribution rate is 9.80% compared to 11.57% in 2021. Lump sum employer contributions are made to the Police & Fire pensions based upon an independent actuarial calculation in accordance with Illinois Compiled Statutes Chapter 40/5 Articles 3&4. The calculations are made based upon the most recently audited fiscal year ending April 30, 2021. The funding level increased from 72.9% to 83.2% for police and increased from 73.9% to 79.3% for fire.

### FY 2021/2022 Review

Employee Benefits are expected to finish 1.2% or \$145 thousand under budget. This is due to lower than expected benefit costs due to staff turnover during the fiscal year.

### FY 2022/2023 Summary

The FY 2022/2023 budget is increasing 4.0% or \$499 thousand primarily due to workers compensation premium assumptions, increases in the Police and Fire Pension contributions and increased Health & Wellness expenses for premiums and to accommodate expanded employee wellness programs.

The lump sum employer contributions for Police and Fire pensions are made based upon an independent actuarial calculation that is taken from the most recent audited fiscal year that ended April 30, 2022. Both Funds experienced rates of return on investments that far exceeded the rate of return assumption of 7.0%. This caused the employer Actuarially Required Contribution (ARC) to go down by 20.7% from \$2,554,119 to \$2,054,393 for Police and 7.6% from \$2,110,682 to \$1,951,275 for Fire. Upholding the principal of conservatively funding pensions, the Village budgeted for an increase equivalent to a reduction in the assumed rate of return from 7.00% to 6.75% or an increase of 3% whichever is greater. In the case of the Police Pension Fund this resulted in a 3.0% increase from \$2,554,119 to \$2,630,742 or an overfunding of \$606,349 from the ARC. In the case of the Fire Pension Fund this resulted in a 4.3% increase from \$2,110,682 to \$2,201,735 or an overfunding of \$250,460 from the ARC.

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

*FY 2021/2022 Review*

Professional & Technical Services is expected to finish the year 7.9% or \$144 thousand under budget. The largest savings is found in the Engineering Consultant line items in the 131 – Capital Improvement Fund. Some capital improvements were held and therefore the need for external consulting assistance was reduced. In addition outside consulting assistance was not needed for the CAD/RMS conversion in the 121 – 911 Fund as that project was delayed into FY 2022/2023.

*FY 2022/2023 Summary*

Across all funds, Professional & Technical Services are budgeted 9.7% or \$176 thousand higher in FY 2022/2023. The majority of this increase is in the Engineering Consultant line items in the 131 – Capital Improvement Fund. FY 2022/2023 includes over five miles of roadway resurfacing. As such, technical assistance with plan design, soil testing, pavement quality control and inspection services are in greater demand due to the number of planned improvements. This category also includes increased temporary employment in the Information Systems Division to assist in the day to day support during large projects that require full-time staff's attention.

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

*FY 2021/2022 Review*

Contractual Services is expected to finish the year 12.8% or \$1.1 million under budget primarily due to the Street Surfacing Maintenance line item in the 131 – Capital Improvement Fund. Funding was originally included in this line item to pay the Village's portion of the Stearns School Road bridge improvement project. In order to maintain flexibility however, the Village used Rebuild Illinois funding, which is located in the 122 – Motor Fuel Tax Fund, to make the payment. This resulted in a savings in the 131 – Capital Fund.

*FY 2022/2023 Summary*

This category is increasing 40.3% or \$3.3 million. Nearly \$3.1 million of this is related to Street Surfacing, Pavement Marking and Public Sidewalk line items in the 131 – Capital Improvement Fund and 122 – Motor Fuel Tax Fund. The Village anticipates 5.5 miles of roadway resurfacing/reconstruction in FY 2022/2023. New to the budget is a formalized pavement marking refresh program whereby the Village will be divided

into five zones. Annually one zone will received refreshed pavement markings to help maintain vehicular and pedestrian safety and improve aesthetics. Other notable increases in the 44 – Contractual Services category include the Body Camera Service Agreement in the Police Department and services such as Tree Removal, Tree Program, Contract Mowing, Street Sweeping and Landscape Maintenance in the Public Works Department. The Public Works items were reduced as a cost saving measure in FY 2021/2022 due to the pandemic. The expenditures have returned to pre-pandemic levels and, in some cases, include some “catch-up” funding. Cloud & Network Services line items increased as funding for managed cyber security services have been included. The expense has been allocated across all Village departments. Managed cyber security augments internal security efforts currently in place by adding 3rd party 24x7x365 threat detection, incident response and risk management services. Components of managed threat detection and response include network inspection, log monitoring/analysis and threat investigation. Risk management services include configuration vulnerability assessment and guided security remediation.

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

*FY 2021/2022 Review*

Other Contracted Services is expected to finish the year 6.9% or \$155 thousand under budget due to the timing of improvements to the 911 Center. Both the 121 - 911 Fund and the 411 – NLCC-ETSB Funds are projected to end the fiscal year under budget in this category. Expenditures related to Emergency Backup (UPS/Generator), Radio System Maintenance and Software Maintenance for example are anticipated to take place in early-FY 2022/2023 and therefore funding has been carried forward.

*FY 2022/2023 Summary*

Overall, the category is expected to increase 31.8% or \$708 thousand in FY 2022/2023. Nearly two-thirds of this increase is in the 121 - 911 Fund and the 411 – NLCC-ETSB Funds. As mentioned earlier, projects originally anticipated to be completed in FY 2021/2022 were not. As such, funding has been included in the FY 2022/2023 budget to complete improvements. In addition, the 45 – Other Contracted Services category in the Police Department is increasing \$136 thousand. This is mainly the result of the Training & Schools line item. The bulk of this increase is anticipated costs related to sending entry-level hires to the Police Academy. New hires are required to attend state-mandated training before being certified as a Police Office in the State of Illinois.

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

*FY 2021/2022 Review*

Supplies is expected to finish the year 4.3% or \$83 thousand over budget primarily due the purchase of fuel. The price of fuel increased substantially during FY 2021/2022.

*FY 2022/2023 Summary*

Supplies are expected to increase 14.7% or \$287 thousand. Over half of this increase is the result of the Fuel. The Village bid this volatile commodity on an annual basis to obtain the best pricing. The Village

used approximately 170,000 gallons (127,000 unleaded, 43,000 diesel) of fuel during 2021. Another notable increase in the 46 – Supplies category is in the Police Department budget due to Machinery & Equipment, Building Improvement & K9 Unit needs. The Police facility was opened in 2003 which operates 24/7/365 and as it ages requires reinvestment to maintain its functionality. The increase in K9 Unit supplies is a result of the Department once again placing two Police K9s into service. The Village's previous K9s retired in 2021 and were not immediately replaced as a cost saving measure related to the pandemic. K9s provide a vital service to the community, our key tourist attractions and the larger Lake County area when needed.

**47 - Capital:** Capital expenditures include assets that have a useful life of five years or more such as vehicles, land, buildings, furnishing, equipment and machinery. Capital expenses are accounted for in the 121 – 911 Fund, 122 – Motor Fuel Tax, 131 – Capital Improvement Fund, 223 – Water & Sewer Capital Fund and 233 – Fleet Services Fund. The Total Expenditure by Category – All Funds chart indicates this category is increasing 10.3% or \$1.2 million. This is mainly related to the Village's portion of the water main replacement projects at Hunt Club Road and Washington Street and Stearns School Road near Route 41. Capital projects are discussed in detail in *Section 7: Capital Improvement Budget Summary*.

**48 – Debt Service:** This category accounts for the Village's repayment of long-term debt. This includes principal, interest payments and bond trustee fees. As mentioned earlier, the Village has no outstanding general obligation bonds. The Village does however have an Illinois Environmental Protection Agency (IEPA) loan that was used to partially fund the Knowles Road water tower. The Debt Service category is increasing by \$5.4 million compared to FY 2021/2022. \$3.5 million in 110 – General Fund surplus from FY 2021/2022 is being transferred to the 131 – Capital Improvement Fund to pay-off the Fire Station #3 General Obligation Promissory note (loan) early. Paying off this loan early will save the Village \$942 thousand in interest compared to following the original repayment schedule.

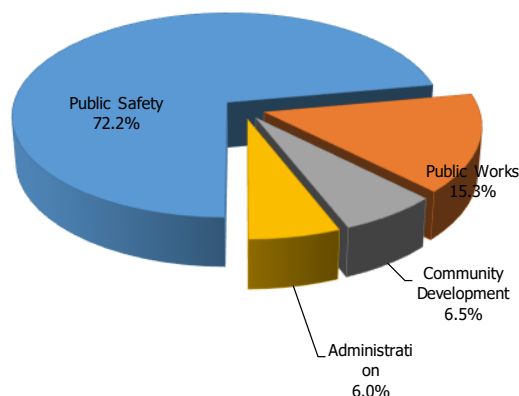
**49 - Other Financing Uses:** Other Financing Uses includes transfers between funds as well as tax rebate programs and contingencies. The category is increasing 237.0% or \$7.0 million compared to FY 2021/2022. The Health Insurance Fund (new in FY 2022/2023) is responsible for \$4.3 million of the increase in this category and accounts for activity related to the Village's Health & Wellness program. Prior to the new fund, costs of the program were budgeted in individual divisions within the 110 – General Fund, 221 – Water & Sewer Fund and 233 – Fleet Services Funds based on actual employee coverage elections in effect on May 1. The new fund charges the cost of the program back to divisions through inter-fund transfers in this category based purely on full-time headcount. Other notable increases in this category include inter-fund transfers to the 233 – Fleet Services Fund for the acquisitions of Vehicles & equipment discussed in detail in *Section 7: Capital Improvement Budget Summary*, and an increase in the economic development reserve that was reduced during the pandemic.

# PERSONNEL HISTORY

The FY 2022/2023 budgeted headcount level is increasing to 234.55 full-time equivalents. The FY 2022/2023 budget includes the addition of a GIS Intern in the Information Systems Division, a Building Inspector and Summer Intern in the Planning/Building Division, an Engineering Assistant and Summer Interns in the Engineering Division, two Police Sergeants and a part-time Records Clerk in the Police Department, a Communications Operator in the Communications Division, Deputy Fire Chief in the Fire Department, Summer Interns in the Streets Division and a Maintenance Worker II and a Finance Assistant, which was previously part-time, in the Utility Division. A total of 8.0 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.

Figure 5-6

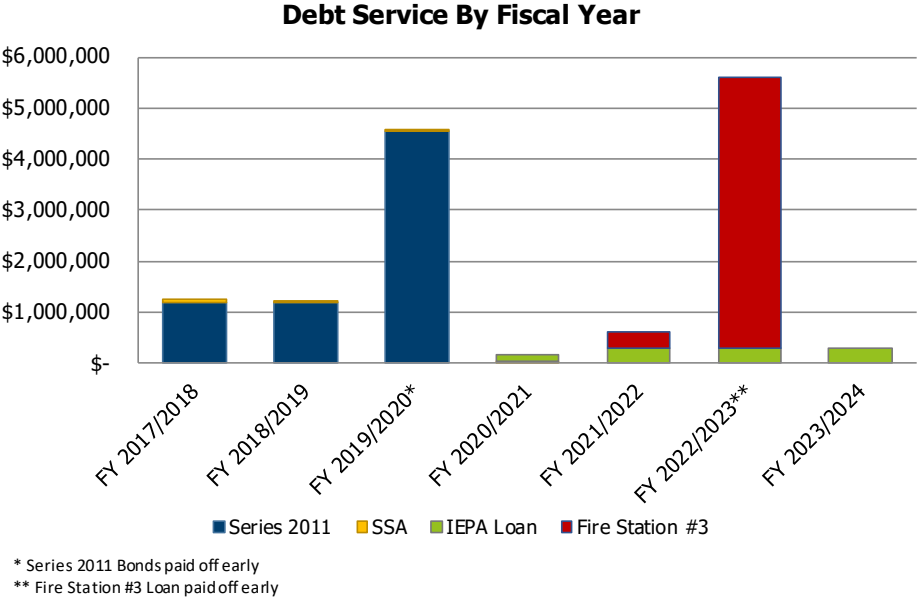
Full-Time Equivalents by Department/Division	FY 19/20	FY 20/21	FY 21/22	FY 22/23			
				Budgeted	Unbudgeted	Total Authorized	Budgeted Change
<b>Village-Wide FTE's</b>	<b>232.52</b>	<b>236.02</b>	<b>223.95</b>	<b>234.55</b>	<b>8.00</b>	<b>242.55</b>	<b>▲ 10.60</b>
<b>Administration - 11010***</b>	<b>14.07</b>	<b>15.07</b>	<b>13.65</b>	<b>14.15</b>	<b>1.00</b>	<b>15.15</b>	<b>▲ 0.50</b>
Administration - 1101010100	9.60	9.60	8.50	8.50	0.00	8.50	0.00
Information Systems - 11010200	4.47	5.47	5.15	5.65	1.00	6.65	▲ 0.50
<b>Community Development - 11020***</b>	<b>15.65</b>	<b>15.65</b>	<b>12.00</b>	<b>15.30</b>	<b>2.00</b>	<b>17.30</b>	<b>▲ 3.30</b>
Planning/Building Safety - 11020100	8.90	8.90	7.50	8.80	1.00	9.80	▲ 1.30
Engineering - 11020200	6.75	6.75	4.50	6.50	1.00	7.50	▲ 2.00
<b>Police Department - 11040***</b>	<b>105.75</b>	<b>108.25</b>	<b>102.75</b>	<b>106.25</b>	<b>2.00</b>	<b>108.25</b>	<b>▲ 3.50</b>
Administration - 11040100	83.50	84.00	79.50	82.00	2.00	84.00	▲ 2.50
Communications - 11040200	22.25	24.25	23.25	24.25	0.00	24.25	▲ 1.00
<b>Fire Department - 11050***</b>	<b>62.00</b>	<b>62.00</b>	<b>62.00</b>	<b>63.00</b>	<b>0.00</b>	<b>63.00</b>	<b>▲ 1.00</b>
Fire Department - 11050100	62.00	62.00	62.00	63.00	0.00	63.00	▲ 1.00
<b>Public Works Department - 11075***</b>	<b>35.05</b>	<b>35.05</b>	<b>33.55</b>	<b>35.85</b>	<b>3.00</b>	<b>38.85</b>	<b>▲ 2.30</b>
Streets - 11075100	17.20	17.20	17.02	18.02	2.00	20.02	▲ 1.00
Utility - 22175500	13.85	13.85	12.53	13.83	1.00	14.83	▲ 1.30
Vehicle Maintenance - 23375200	4.00	4.00	4.00	4.00	0.00	4.00	0.00



The majority of Village personnel (72.2%) continue to be employed in Public Safety, followed by Public Works (15.3%), Community Development (6.5%) and Administration (6.0%).

# DEBT POSITION

From time-to-time, the Village may use the issuance of long-term debt to further the Village’s Capital Improvement Program. Long-term debt is used only for capital projects that cannot be financed from current revenue sources. The Village accounts for repayment of long-term debt in the Bond Fund, Special Service Area Fund and the Utility Fund. In FY 2019/2020 the Village took advantage of its strong financial position and paid off the Series 2011 debt service three years early. This saved \$260 thousand in interest fees and allowed the Village to become General Obligation Bonded Debt free. Another outstanding debt the Village will pay-off early is the Fire Station #3 General Promissory Note. A \$5.4 million General Promissory Note was used to finance the construction of Fire Station #3. Per a contractual agreement, the Warren-Waukegan Fire Protection District has provided \$2 million toward the note. The remaining balance is the Village’s responsibility. The Village will use FY 2021/2022 surplus to pay off the Fire Station #3 Promissory Note in full tentatively in October 2022. This is illustrated in the chart below as FY 2022/2023 shows a large one-time increase. Paying off this loan early will save the Village \$942 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 IEPA payment includes an additional principal payment as the Village continues to aggressively pay down any outstanding debt. The following chart depicts future principal and interest payments.



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

## FUND BALANCE PROJECTION BY FUND

Revenues and expenditures including inter-fund transfers for FY 2022/2023 are projected to reduce the Village's equity position by approximately \$7.1 million to \$185.9 million. The majority of this decrease is a result of a planned fund balance draw down in the 131 - Capital Improvement Fund to pay off Fire Station #3 and catch-up on projects that were held during the height of the pandemic. Excluding Police & Fire pension funds, the Village's equity position is projected to be \$36.7 million at April 30, 2023. These projections are prepared on the budget basis and do not include adjustments required for reporting in the Annual Comprehensive Financial Report (ACFR).

Figure 5-8

Fund	Audited	Projected	Projected	Budget	Budget	Budget	Projected
	Fund Balance May 1, 2021	Surplus / (Deficit) FY 21/22	Fund Balance May 1, 2022	Revenues FY 22/23	Expenditures FY 22/23	Net Surplus / (Deficit) FY 22/23	Fund Balance April 30, 2023
<b>Total All Funds</b>	<b>\$171,465,396</b>	<b>21,528,407</b>	<b>\$192,993,803</b>	<b>\$87,055,065</b>	<b>\$94,146,927</b>	<b>(\$7,091,862)</b>	<b>\$185,901,942</b>
110 - General Fund	25,230,619	2,497,776	27,728,395	46,257,818	46,257,818	-	27,728,395
121 - 911 Fund	68,483	-	68,483	1,741,336	1,741,336	-	68,483
122 - Motor Fuel Tax Fund	1,407,133	363,839	1,770,972	1,604,744	2,345,000	(740,256)	1,030,716
123 - Impact Fee Fund	567,817	(149,975)	417,842	100	150,000	(149,900)	267,942
124 - PD Restricted Revenue Fund	157,830	-	157,830	260,100	226,000	34,100	191,930
131 - Capital Improvement Fund	4,342,149	7,703,499	12,045,648	5,792,000	14,633,055	(8,841,055)	3,204,593
211 - Golf Course Fund (2)	223,253	55,125	278,378	50,200	50,000	200	278,578
221 - Water & Sewer Operating Fund (2)	5,204,211	247,946	5,452,157	9,462,500	7,211,940	(2,927,940)	2,524,217
223 - Water & Sewer Capital Fund (2)	-	-	-	110,000	5,288,500	-	-
231 - Health Insurance Fund	-	-	-	4,323,100	4,323,100	-	-
233 - Fleet Services Fund	692,388	(347,228)	345,160	3,641,190	3,639,152	2,038	347,198
307 - Police Pension Fund (1)	77,450,718	8,674,050	86,124,768	8,158,742	3,730,000	4,428,742	90,553,510
308 - Fire Pension Fund (1)	54,065,953	2,452,832	56,518,785	4,777,735	2,444,850	2,332,885	58,851,670
411 - NLCC-ETSB	2,054,842	30,543	2,085,385	875,500	2,106,176	(1,230,676)	854,709

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

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

In accordance with the Village's adopted *General Corporate Fund Balance Policy*, an unreserved fund balance for the General Fund should at a minimum equal 35% of the subsequent fiscal year's expenditures. As a result, the Village must maintain an unreserved balance of approximately \$16.4 million any amount below that requires Village Board notification. The projected May 1, 2022 General fund balance of \$27.7 million is 59.9% of FY 2022/2023 budgeted expenditures. Please see the *Section 11: Appendix* for a copy of the Village's *General Corporate Fund Balance Policy*.

A purposeful spend-down of unrestricted fund balance is projected in the 122 - Motor Fuel Tax, 123 - Impact Fee, 131 - Capital Improvement, combined 221 - Water & Sewer Operating and 223 - Water & Sewer Capital Fund and the 411 - Northeast Lake County Consolidation Emergency Telephone Systems Board (NLCC-ETSB).

- The Motor Fuel Tax Fund has a \$740 thousand budgeted draw-down in fund balance to bolster the FY 2022/2023 street resurfacing program as well as allow the Village to make its second payment related to its share of the Stearns School Road bridge replacement project. The Village is using Rebuild Illinois funding, which is restricted to roadway improvements, for this purpose.
- In FY 2022/2023 a \$150 thousand transfer from the Impact Fee Fund to the Capital Improvement Fund has been budgeted to help fund drainage improvements.
- The Capital Improvement Fund has an \$8.8 million draw-down. This includes \$5.3 million to pay off Fire Station #3, \$4.0 million for street surfacing to compliment funding from the Motor Fuel Tax Fund, \$1.1 million for Fire Department vehicles including replacement of a fire engine,

ambulance and command vehicle, \$375 thousand for engineering consultant assistance, \$355 thousand for sidewalk improvements, \$183 thousand for Police and Fire facility improvements and \$150 thousand for drainage projects. FY 2022/2023 Capital Improvement Fund expenditures are further detailed in *Section 7: Capital Improvement Budget Summary*.

- The combined Water & Sewer Operating Fund and Water & Sewer Capital Fund has a projected deficit of \$3.0 million. While the Water & Sewer Operating Fund has a projected surplus of \$2.2 million, the Water & Sewer Capital Fund has a projected deficit of \$5.2 million. The combined deficit is a planned spend down of available fund balance to help support infrastructure improvements including water main replacement on Lawrence Avenue and installing new water main to eliminate gaps in the system near Fire Station #3 and along Juniper Street. The Village has also budgeted for its share of the Hunt Club Road and Washington Street watermain replacement project and enhancements to the Village's Supervisor Control and Data Acquisition (SCADA) system. FY 2022/2023 Water & Sewer Capital Improvement Fund expenditures are further detailed in *Section 7: Capital Improvement Budget Summary*.
- The Northeast Lake County Consolidation Emergency Telephone Systems Board (NLCC-ETSB), a Joint agency with the City of Zion in which the Village acts in a custodial capacity, is proposing to use \$1.2 million in fund balances to support capital related to public safety dispatching improvements. This includes \$600 thousand for the replacement of the Computer Aided Dispatch in conjunction with a Lake County consortium and \$295 thousand for radio system improvements.





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SECTION VI – BUDGET SUMMARY

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# BUDGET SUMMARY

The Budget Summary section provides a thorough review of FY 2021/2022 year end estimates and FY 2022/2023 projected revenues and expenditures for all Village Funds. This section also includes departmental descriptions and personnel charts for the Village's major operating Departments. The Budget Summary section is designed to give the reader a comprehensive understanding of the allocation of the Village's financial resources for FY 2022/2023. The section is organized in numerical order by fund and discusses revenues followed by expenditures for each. The 110 - General Fund, 121 - 911 Fund, 122 - Motor Fuel Tax Fund, 123 - Impact Fee Fund, 124 - Police Department Restricted Revenue Fund, 131 - Capital Improvement Fund, 141 - Bond Fund, 142 - Special Service Area #2 Fund, 211 - Golf Course Fund, 221 - Utility Operating Fund, 223 - Utility Capital Fund, 231 - Health Insurance Fund, 233 - Fleet Services Fund, 307 - Police Pension Fund, 308 - Fire Pension Fund and 411 - Northeast Lake County Consolidated Emergency Telephone Systems Board are discussed.

## 110 - GENERAL FUND

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

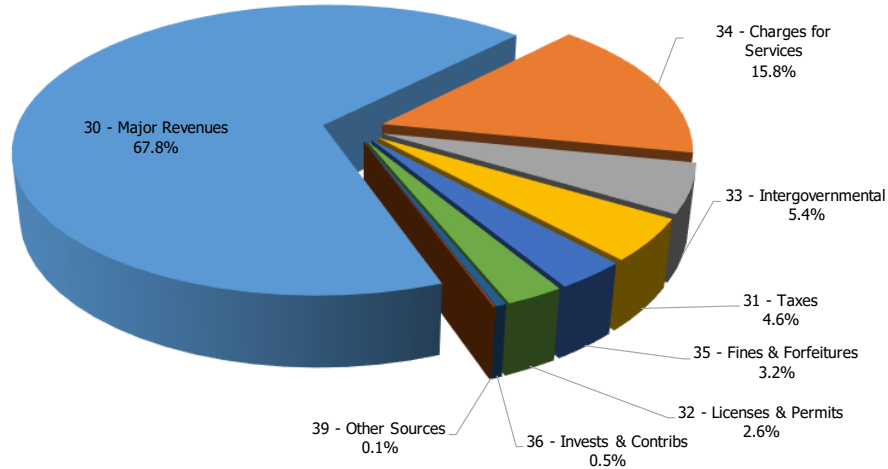
### EXPLANATION OF REVENUE CATEGORIES

This section is a summary highlighting revenue changes from the prior fiscal year for the major categorical components of the General Fund. The FY 2022/2023 General Fund revenues are projected to be up 7.7% or \$3.3 million compared to FY 2021/2022. The majority of this increase is a result of the Major Revenues category, followed by Charges for Service and Licenses & Permits. Major Revenues consists of Sales Tax, Home Rule Sales Tax, Amusement Tax, Income Tax, Hotel Tax, Food & Beverage Tax, Use Tax, Telecommunications Tax and Building Permits. As noted in *Section V – Executive Overview*, these revenue sources are delineated due to their sensitivity to overall economic conditions as well as the Village's reliance on these sources to maintain operations. Major Revenues account for over 67.8% of all General Fund revenues. The Major Revenues category is up as these economically sensitive revenues have rebounded from the pandemic quicker than the Village anticipated. The FY 2022/2023 budget remains conservative in estimating major revenues, but signifies a cautious return to a pre-pandemic normal. This is discussed in greater detail on the following pages. Charges for Service is up due to the Fire Department's participation in the Ground Emergency Medical Transportation program, and services such as providing contractual fire and EMS to the Warren-Waukegan Fire Protection District as well as Resident Rescue billing. Licenses & Permits is returning to pre-pandemic levels as the Village's one-time waiver of certain Business and Liquor License fees in FY 2021/2022 was not extended into FY 2022/2023. All other categories of revenues decline from the FY 2021/2022 budget and are described in detail in this section.

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

Figure 6-1

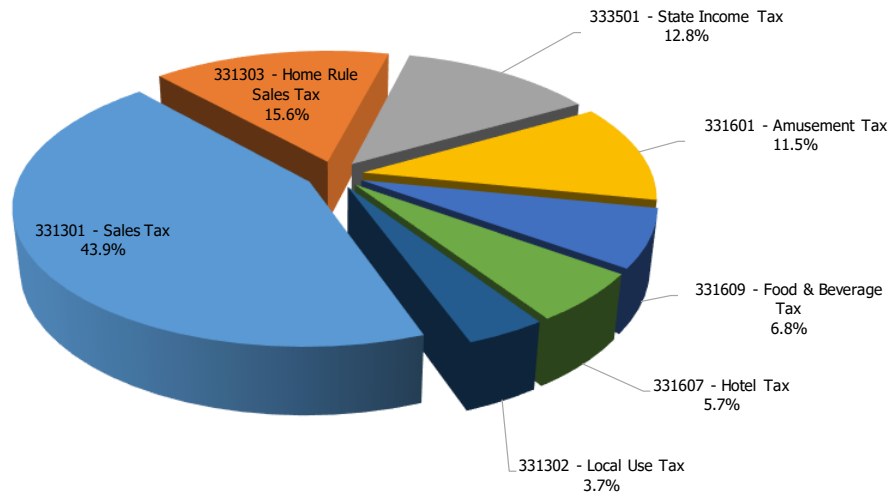
Total Revenues by Category 110 - General Fund							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total</b>	<b>\$43,365,236</b>	<b>\$36,606,261</b>	<b>\$42,965,297</b>	<b>\$47,427,089</b>	<b>\$46,257,818</b>	<b>\$3,292,521</b>	<b>107.7%</b>
30 - Major Revenues	29,304,477	22,542,345	27,547,500	32,280,000	31,384,292	3,836,792	113.9%
31 - Taxes	2,740,536	1,898,134	2,171,500	2,138,802	2,135,000	(36,500)	98.3%
32 - Licenses & Permits	872,449	1,088,112	934,000	941,400	1,185,000	251,000	126.9%
33 - Intergovernmental	627,430	2,142,036	2,591,056	2,698,391	2,503,636	(87,420)	96.6%
34 - Charges for Services	7,115,456	7,111,480	6,867,679	7,634,446	7,329,890	462,212	106.7%
35 - Fines & Forfeitures	1,842,365	1,448,686	1,520,000	1,432,000	1,458,000	(62,000)	95.9%
36 - Invests & Contribs	704,911	318,868	292,000	222,050	217,000	(75,000)	74.3%
39 - Other Sources	157,611	56,600	1,041,563	80,000	45,000	(996,563)	4.3%



**30 – Major Revenues:** Major Revenues consists of Sales Tax, Home Rule Sales Tax, Local Use Tax, Amusement Tax, Hotel Tax, Food & Beverage Tax and Income Tax comprising 67.8% of General Fund revenue.

Figure 6-1a

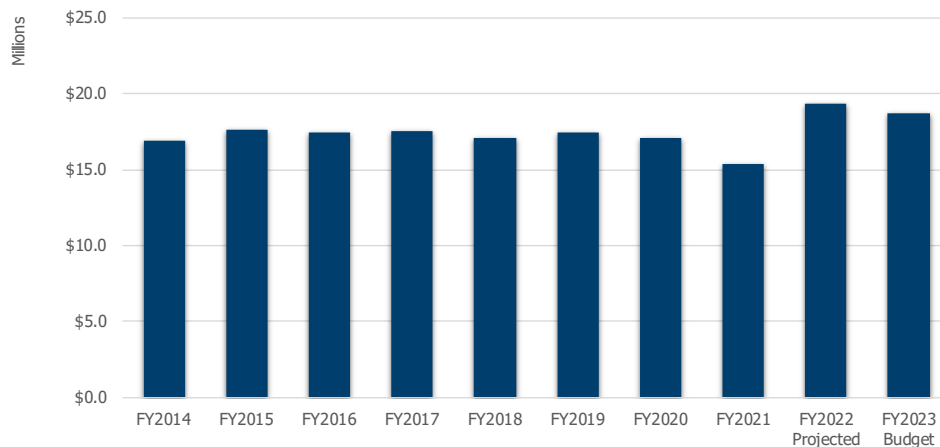
Total Major Revenues by Type - General Fund							
Type	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total Major Revenues</b>	<b>\$29,304,477</b>	<b>\$22,542,345</b>	<b>\$27,547,500</b>	<b>\$32,280,000</b>	<b>\$31,384,292</b>	<b>\$3,836,792</b>	<b>113.9%</b>
331301 - Sales Tax	12,691,114	11,102,016	12,203,750	14,280,000	13,775,000	1,571,250	112.9%
331303 - Home Rule Sales Tax	4,516,649	3,666,648	4,340,000	5,090,000	4,900,000	560,000	112.9%
331302 - Local Use Tax	1,079,856	1,399,182	1,390,000	1,150,000	1,175,000	(215,000)	84.5%
331601 - Amusement Tax	3,734,030	744,425	2,931,250	3,670,000	3,600,000	668,750	122.8%
331607 - Hotel Tax	1,882,133	641,598	1,475,000	1,890,000	1,800,000	325,000	122.0%
331609 - Food & Beverage Tax	2,003,688	1,400,901	1,807,500	2,200,000	2,130,000	322,500	117.8%
333501 - State Income Tax	3,397,008	3,587,574	3,400,000	4,000,000	4,004,292	604,292	117.8%



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 40.6% of all General Fund revenues. The Village’s largest sales tax producer is Gurnee Mills. According to data provided by the Illinois Department of Revenue: 29.5% of the retail sales tax allocated to the Village of Gurnee in the last four quarters was related to general merchandise and drugs & misc. retail; 12.3% to automotive & filling stations; 11.2% to drinking & eating places; 10.4% to food; 9.6% to apparel; 9.4% to agriculture; 8.6% to lumber, building & hardware; 7.3% to furniture & household; and 1.8% to manufacturers.

Forecasted FY 2021/2022 Sales Taxes (State Shared & Home Rule) are expected to end the year \$2.8 million over budget. This can be attributed to the new internet sales tax laws which took effect with the June receipts and to a lesser extent sales bouncing back sooner due to federal support. 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. Current reporting makes it difficult to determine the exact amount of increase related to the new law, but based on when the law took effect and the subsequent tax collections, staff is relatively confident better than half of the increase is from the new law.

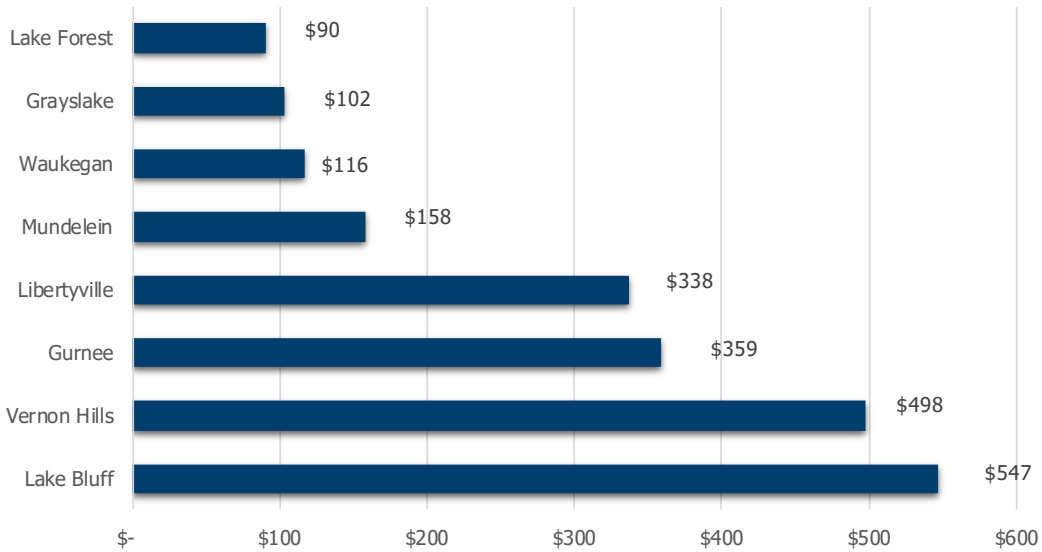
**Sales Tax (State Shared & Home Rule)**



The FY 2022/2023 Sales Tax revenue budget is based on the following assumptions:

- **Recovery:** Sales taxes are projected to return to a normal pre-pandemic level. The estimates utilize FY 2018/2019 as a baseline.
- **Internet Sales:** Staff estimates at least half of the increased sales tax revenue in FY 2021/2022 is due to the new law. Therefore, the FY 2022/2023 budget is derived from a normal year and approximately half of the increase experienced in FY 2021/2022.
- **Comparative Sales:** Of the communities represented below, Gurnee receives the third highest sales tax per resident. The Village has benefited from both its strong sales tax base and its ability to levy a home rule sales tax. Communities over 25,000 are considered to be "home rule" by the State of Illinois and thus have the option of levying such a tax. In order to provide a consistent comparison, the figures do not include home rule sales tax.

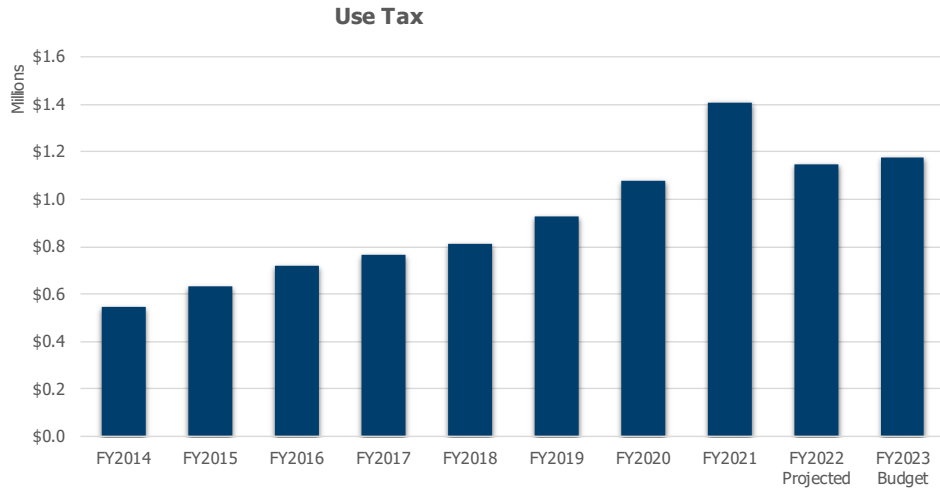
### Sales Tax per Resident



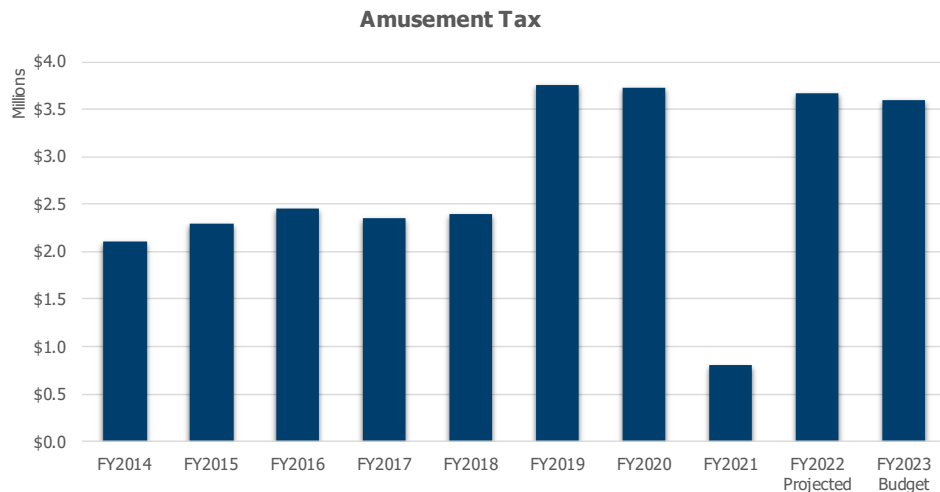
Source Illinois Department of Revenue Disbursements (State shared and Home Rule Sales Taxes collected in Calendar Year 2019)

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

Forecasted FY 2021/2022 Use Taxes are under budget by 17.3% or \$240 thousand. The change in taxation laws for internet sales will reduce the amount of Use tax collected as online retailers now paying actual sales tax previously paid Use Tax at a reduced rate and entirely different distribution formula based on population. FY 2022/2023 Use Tax budget is \$1.2 million which is down \$215 thousand or 15.5% versus the FY 2021/2022 forecasted estimate and less than the Illinois Municipal League (IML) projection for FY 2022/2023 Use Tax receipts equal to \$37.50 per capita.

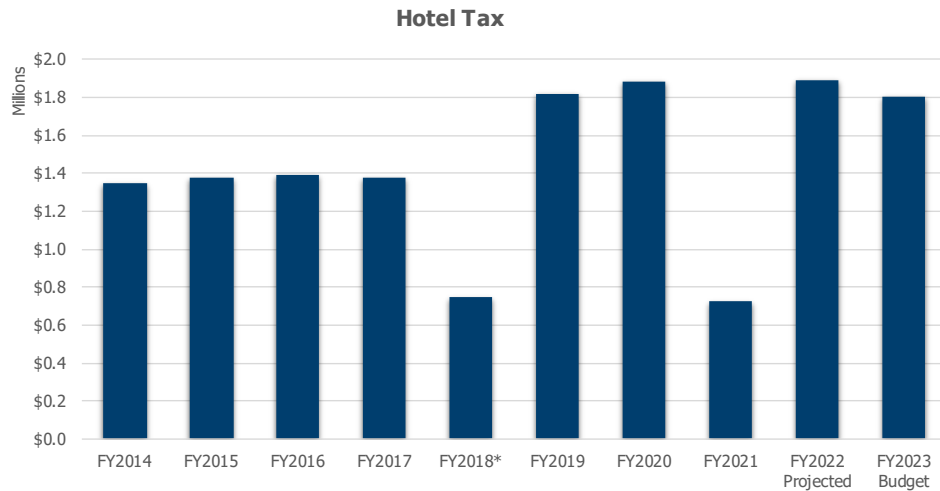


**Amusement Tax** – Effective May 1, 2018 the Village increased the tax on amusements from 3% to 4% on net amusement receipts within Village boundaries. Prior to this increase, Amusement Tax had not been adjusted in nearly 20 years. The largest Amusement Tax generator is Six Flags Great America. Forecasted FY 2021/2022 Amusement Taxes are 25.2% or \$739 thousand over budget. Six Flags Great America (SFGA) adapted to the pandemic restrictions by offering different pass options and modified events throughout the year. Following the lifting of some restrictions, the park was able to operate for the majority of the season. The FY 2021/2022 forecasted estimate assumes receipts are flat versus a normal year for the remaining three months ending at \$3.7 million. The FY 2022/2023 budget projects a slight pull back to \$3.6 million and a full operating season.



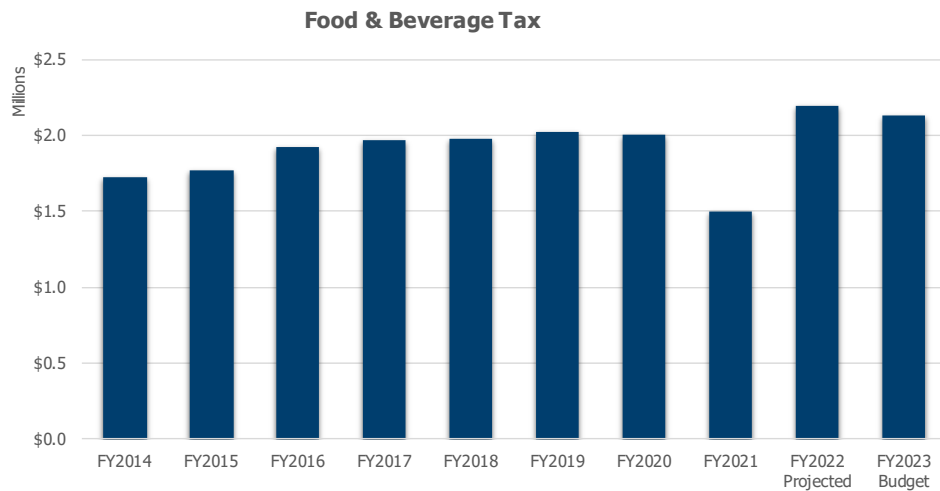
**Hotel Tax** - The Village’s Hotel Tax increased from 5% to 6% effective May 1, 2018. In addition, Gurnee imposes 2% Resort Tax. Great Wolf Lodge is the sole payer of the Resort Tax and per an economic incentive agreement receives a tax rebate from the Village for the entire Resort Tax and a portion of the Hotel Tax. Great Wolf Resorts, Inc. purchased the KeyLime Cove property in 2017 and subsequently closed it for a year during a \$65 million construction and re-theming investment by the company. The property came back online in July of 2018. The 20-year rebate term began in February 2008 and expires in February 2029 or when a maximum of \$22 million is rebated whichever comes first. The term was extended 1-year to allow for the re-theming of Key Lime Cove to Great Wolf Lodge. Through December of 2021 just over \$6.4 million has been rebated leaving \$15.6 million potential rebate remaining before hitting the maximum. Forecasted FY 2021/2022 Hotel Tax is 28.1% or \$415 thousand over budget. This is largely due to better than expected performance from Village’s largest hotel/resort taxpayer Great Wolf Lodge (GWL). The FY 2021/2022 forecasted estimate assumes revenues are flat compared to a normal Village of Gurnee

year for the remaining three months. The FY 2022/2023 budget assumes a slight pull back to \$1.8 million. Management was conservative in the FY 2022/2023 budget estimate assuming the potential for a slower consumer response to the traditional hotel and banquet events into FY 2022/2023.



\*Key Lime Cove closed during re-theming to Great Wolf Lodge

**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 155 establishments in the Village that pay Food and Beverage Tax. Forecasted FY 2021/2022 Food & Beverage Tax is 21.7% or \$393 thousand over budget. This is largely due to the lifting of restrictions and restaurants adapting to outdoor dining and pick-up services as well as a general return to a more normal dining experience. The FY 2021/2022 forecasted estimate assumes revenues are flat for the remaining three months. The FY 2022/2023 budget assumes a slight pull back to \$2.1 million.



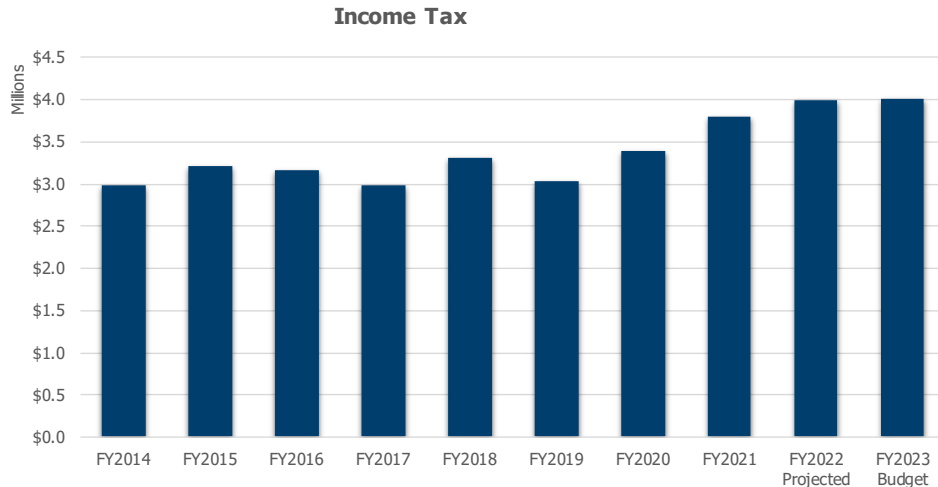
**Income Tax** - To estimate the FY 2022/2023 budget for income tax receipts, there are three key elements that need to be examined:

- **Population:** Income tax receipts are distributed based on the Village’s population. According to 2020 Census figures, the Village’s population is 30,706. This is a decrease of 589 compared to the 2010 Census figure of 31,295. The 2020 population was used for estimates.
- **Municipality’s share of income tax receipts:** Income taxes are collected and distributed by the IL Department of Revenue (IDOR). Currently individuals pay 4.95% and corporations pay 8.00%.



Municipalities receive approximately 6.06% of all income tax collected from individuals, trusts and estates and 6.85% of net collections from corporations (35ILCS 5/901 b).

- **Statewide growth in income tax receipts:** FY 2021/2022 forecast is 17.6% or \$600 thousand ahead of the FY 2021/2022 budget at \$4.0 million. On the individual level the continued supplemental unemployment benefits buoyed income tax collections during FY 2021/2022. The IML is projecting Income Tax distributions to be \$132.30 per capita or \$4.1 million for FY 2022/2023. To be conservative the FY 2022/2023 budget for Income Tax is \$125.00 per capita or \$4.0 million.



**31 - Taxes:** Other Taxes, not including those reported in 30 – Major Revenues, include road & bridge tax, cable tax, alarm tax and foreign fire insurance tax. These taxes account for 4.6% of General Fund tax revenue. Taxes are projected to finish \$33 thousand or 1.5% under budget primarily due to Road & Bridge Tax which is projected to end the year significantly under budget due to Warren Township lowering its levy in FY 2021/2022. This revenue is dictated by the Township levy and therefore the Village has no control over it. The FY 2022/2023 category budget is \$37 thousand or 1.7% lower than FY 2021/2022 budget primarily due to lower telecommunications maintenance fees that have been steadily declining for the last 10 years.

**32 - Licenses and Permits:** Licenses and Permits, not including building permits categorized under 30 – Major Revenues category, include licenses such as business, liquor and vehicle licenses. Based on historical trends, business licenses typically generate \$275 thousand per year and liquor licenses earn \$110 thousand. In FY 2021/2022 these business licenses are projected to end slightly over budget. There are currently 1,193 licensed businesses and 62 liquor licenses in the Village. In an effort to assist businesses struggling as a result of the pandemic the Village waived 50% of all Business License Fees and 100% of on-premise liquor license fees in FY 2021/2022. The reduction has not been included in the FY 2022/2023 budget. FY 2022/2023 total Licenses & Permits revenue is projected at \$1.2 million which is 26.9% or \$251 thousand higher than FY 2021/2022 budget. Building Permit revenue is the largest revenue generator in this category and is expected to remain flat compared to the prior year.

**33 - Intergovernmental Revenues:** Intergovernmental Revenues, not including Income Tax reported under 30 – Major revenues category, are comprised primarily of the Village’s share of public safety grant awards and Replacement Taxes. FY 2021/2022 is estimated to end the year 4.1% or \$107 thousand ahead of budget. This is due to mainly due to Replacement Tax and Cannabis Tax exceeding budgeted amounts. Replacement Tax exceeded budget by \$74 thousand largely due to a change in estimated tax payment legislation for S-Corporations and Partnerships. This is not expected to carry forward into FY Village of Gurnee

2022/2023 and is seen as a one-time spike. Legalized cannabis sales in the State of Illinois have exceed projections and therefore the tax the Village has received is greater than expected. While Gurnee has prohibited cannabis sales within its corporate boundaries, it does receive a portion of the State-levied tax, Compared to FY 2021/2022 budget the category is decreasing by \$87 thousand or 3.4%. In FY 2021/2022 the Village received its final Department of Homeland Security Staffing for Adequate Fire & Emergency Response (S.A.F.E.R.) grant payment. This \$2 million grant covered 75% of salary and benefits costs in year one, 75% in year two and 35% in year three for six firefighter-paramedics. In addition, the FY 2021/2022 budget included a NLCC-ETSB contribution of \$96 thousand to reimburse the General Fund for salary and benefits for one Communications Operator. This was a one-time arrangement that has not been rebudgeted in FY 2022/2023. The remaining revenues in the Intergovernmental category are expected to perform similar to prior years.

**34 - Charges for Services:** This category represents revenues received from services provided by the Village. This includes the Warren-Waukegan Fire Protection District's payments for fire/rescue services, the City of Zion's contract payments for police and fire dispatch service, cell tower leases, resident/non-resident ambulance rescue fees and elevator inspections. Revenue in FY 2021/2022 is projected at \$7.6 million, which exceeds budget by \$767 thousand. This is mainly a result of Off-Duty Security in the Police Department and the Ground Emergency Medical Transportation (GEMT) program in the Fire Department. The demand for off-duty security was greater than the Department expected. As it relates to the GEMT program, the Village's participation is still relatively new and therefore historical data to assist with revenue estimates is fairly limited. FY 2022/2023 is budgeted at \$7.3 million, which is \$462 thousand or 6.7% more than FY 2021/2022, but less than the year-end estimate. Fire Department Charges for Service are projected to increase \$447 thousand. This can be mainly attributed to the Village's participation in the GEMT program. GEMT is a State of Illinois approved supplemental Federal funding program that allows fire agencies that perform emergency medical transport for Medicaid patients, such as the Gurnee Fire Department, to submit for additional reimbursement for unrecovered costs associated with those transports. GEMT is setup to recoup the difference between the actual costs of running an ambulance call versus what Medicaid reimburses under its ambulance-billing schedule. Under the program, the State retains 50% of the difference recovered, with the remaining 50% provided to the Department. In addition to the GEMT increase, the Village's multi-year contract with WWFPD for fire protection and ambulance services includes an annual escalator that contributes to the Charges for Service increase.

**35 - Fines and Forfeitures:** Fines and Forfeitures include liquor license violations, DUI impoundment fees and red light camera violations. Total FY 2022/2023 budget for this category is \$1.5 million. This is a 4.1% decrease from last year's budget. This is a result of a decrease of Police-related fines. The pandemic changed traffic and local ordinance enforcement due to decreased activity. As the pandemic subsides and traffic counts and activity returns to normal it is anticipated these revenues will increase but the Village remains cautious as to how quickly this will occur.

**36 - Investments & Contributions:** The Village earns interest income on idle cash balances. The Village maintains a local banking relationship for day to day activity as well as an investment advisor for investment of idle balances. Funds are managed in such a way to maximize the benefit to the Village between interest earning and banking fees. When interest rates are low it is beneficial to keep higher balances in checking accounts to offset fees, when interest rates are high it is beneficial to keep balances in money market accounts that does not offset fees. The FY 2022/2023 budget anticipates rates remaining flat and is \$75 thousand or 25.7% less than last year's budget. If conditions change staff will make the appropriate adjustments to maximize interest earnings.

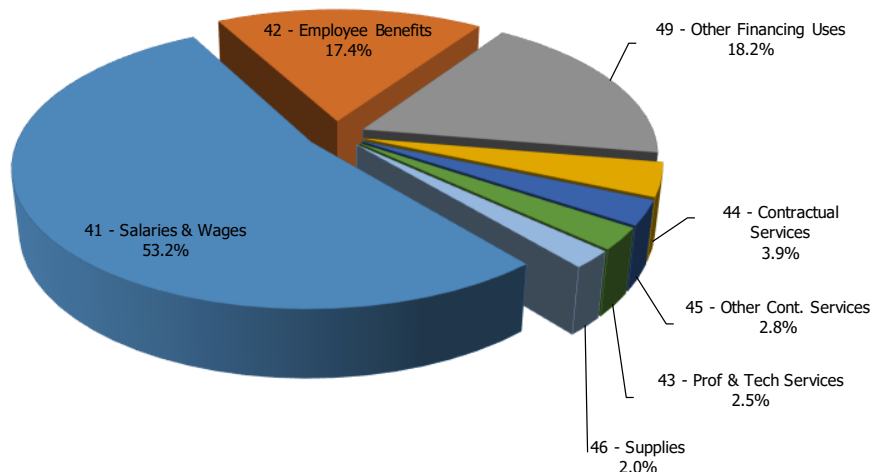
**39 – Other Sources:** This category includes insurance proceeds as a result of damage to Village owned property, loan proceeds and transfers in from other funds. In FY 2022/2023 the category decreases by \$962 thousand or 92.3% as the Village does not anticipate having to budget for the use of reserves to sustain operations. In this instance, the decrease is positive for the Village.

## **EXPLANATION OF EXPENSE CATEGORIES**

A brief summary highlighting expenditure changes from the prior fiscal year for the major categorical components of the General Fund follows. Detailed information on Departmental operations and budgets can be found following this section. For budgeting purposes, the Village of Gurnee uses assumptions that are applicable to all Departments. This includes assumptions for salary increases, employee benefits and insurance coverage to name a few. The General Fund is up 7.2% or approximately \$3.1 million compared to FY 2021/2022 budget. The majority of this increase is in the 49 - Other Financing Uses category due departmental transfers to newly created 231 - Health Insurance Fund. The increase in the Other Financing Uses category is partially offset by a decrease in the Employee Benefits category as Medical, Dental and Life insurance expenses have been removed. In addition, the \$300 thousand Reserve for Economic Development has been reinstated in the FY 2022/2023 budget. In FY 2021/2022 the Village made the final \$67 thousand payment to Gurnee Mills related to the relocation of Alpha Media to the Mall. As such, the Gurnee Mills Contribution line item was reduced accordingly.

Figure 6-5

Category	Total Expenditures by Category 110 - General Fund						
	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total</b>	<b>\$ 43,431,849</b>	<b>\$ 37,741,605</b>	<b>\$ 42,914,451</b>	<b>\$ 44,929,312</b>	<b>\$ 46,257,818</b>	<b>\$ 3,343,367</b>	<b>107.8%</b>
41 - Salaries & Wages	22,225,499	20,950,014	23,583,487	22,350,538	24,621,848	1,038,361	104.4%
42 - Employee Benefits	11,121,978	11,050,993	11,466,786	11,353,554	8,046,640	(3,420,146)	70.2%
43 - Prof & Tech Services	1,363,463	1,099,031	1,115,840	1,098,111	1,163,665	47,825	104.3%
44 - Contractual Services	1,819,088	1,228,014	1,380,138	1,433,992	1,790,864	410,727	129.8%
45 - Other Cont. Services	1,119,042	1,018,221	1,138,534	1,132,046	1,302,510	163,977	114.4%
46 - Supplies	1,188,188	631,528	784,670	741,265	926,670	142,000	118.1%
47 - Capital	-	-	-	-	-	-	N/A
48 - Debt Service	-	-	-	-	-	-	N/A
49 - Other Financing Uses	4,594,591	1,763,803	3,444,997	6,819,807	8,405,621	4,960,624	244.0%



**41 - Salaries & Wages:** The Village of Gurnee has six bargaining units: The Police Department has the Fraternal Order of Police (FOP) and Illinois Council of Police (ICOPs), which cover most of the sworn personnel. The Department also has a second ICOPs unit which covers Communication Operators.

Within the Fire Department, the International Association of Firefighters (IAFF) covers firefighters/paramedics and fire lieutenants. Personnel in the Administration, Community Development, Public Works Departments and the Fire Prevention Bureau are covered by one of two Local 150 Midwest Operating Engineers contracts. The International Association of Firefighters contract expires on April 30, 2022 and the Fraternal Order of Police and Illinois Council of Police contracts expires on April 30, 2023. The Illinois Council of Police contract which covers communications personnel expires on April 30, 2024. The two contracts with the Local 150 Midwest Operating Engineers expire on April 30, 2025.

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

The first component looks at the Chicago-Naperville-Elgin (formerly the Chicago-Gary-Kenosha) Metropolitan Statistical Area Consumer Price Index – All Urban Consumers, All Items, Not Seasonally Adjusted (Base Period 1982-1984=100). Salaries are adjusted by the annual percentage change for the period ending December 31st of the calendar year that immediately proceeds the fiscal year to which the CPI rate would be applied. For public safety personnel the CPI adjustment is limited to a minimum of 2.25% and a maximum of 3.00%. By linking the first component of any salary adjustments to the CPI, salaries are modified by the change in the price level of consumer goods and services purchased by households. The annual percentage change for the period ending December 31, 2021 was 4.2%. As a result, the maximum CPI adjustment of 3.00% will be used.

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

The following COLA and market adjustments are anticipated for each of the respective groups in FY 2022/2023 subject to final comparable community wage confirmation and review:

<b>Group</b>	<b>COLA</b>	<b>Market</b>	<b>Total</b>
International Association of Firefighters*	-----*	-----*	-----*
FOP - Police Sworn Personnel	3.00%	0.00%	3.00%
ICOPs – Police Sworn Personnel	3.00%	0.00%	3.00%
ICOPs – Communication Operators	3.00%	0.00%	3.00%
Local 150 – Administrative Unit	2.75%	0.00%	2.75%
Local 150 – Public Works Unit	2.75%	0.00%	2.75%
Non-union: All other employees	2.75%	0.00%	2.75%

\*Currently being negotiated.

In the General Fund, the 41 - Salaries & Wages category is increasing 4.4% or \$1 million over the prior year budget. This is a result of the aforementioned assumptions and the following personnel changes.

- Village-Wide Full-time Equivalent (FTEs): Increase of 10.6 FTE's overall, many coming from unbudgeted positions in FY 2021/2022 due to the pandemic. 8.0 positions will remain unbudgeted in FY 2022/2023. Changes in budgeted positions and unbudgeted positions include:
  - Administration Department
    - Budgeted
      - Promotion of Assistant to the Finance Director to Assistant Director of Finance & Human Resources
      - Add a GIS Intern
    - Unbudgeted
      - Information Systems Technician currently outsourced
  - Community Development Department
    - Budgeted
      - Promotion of a Building Inspector to vacant Chief Inspector position
      - Backfill vacated Building Inspector position
      - Add part-time Summer Helper
      - Add Civic Engineer 1, remove vacant Senior Civil Engineer
      - Add Engineering Assistant
      - Add Engineering Interns
    - Unbudgeted
      - Code Enforcement Officer currently outsourced
      - Village Engineer for a potential mid-year promotion
  - Police Department
    - Budgeted
      - Add two Police Sergeants previously unbudgeted Officers
      - Add part-time Records Assistant
      - Add Community Service Officer
      - Remove part-time Community Service Officer
      - Add Communications Operator
    - Unbudgeted
      - Two Police Officers to allow for early on-boarding for anticipated retirements/departures
  - Fire Department
    - Budgeted
      - Add Deputy Fire Chief late in the year
  - Public Works
    - Budgeted
      - Promotion of Administrative Secretary to Administrative Services Coordinator to align with expanded duties
      - Add Lead Maintenance Worker
      - Remove Waterworks Operator function performed by Lead Maintenance Worker
      - Promote Finance Assistant 1 from part-time to full-time
      - Add part-time Summer Helpers
    - Unbudgeted
      - Three Maintenance Worker 1 (2 streets, 1 utility) to allow for early on-boarding of anticipated retirements/departures

**42 - Employee Benefits:** Much of 42 - Employee Benefits are controlled through collective bargaining agreements. Non-bargained employees receive comparable benefits to keep them on par with their

bargained-for counterparts. The Village has two separate medical insurance programs for its employees. Local 150 bargaining unit employees receive health insurance coverage through their union membership. The remaining full-time bargained and non-bargained employees are part of the Village's self-insurance program managed by Blue Cross Blue Shield of Illinois.

Non-sworn employees participate in the Illinois Municipal Retirement Fund Pension Plan (IMRF), a multi-employer plan for local government employees. The 2022 IMRF employer contribution rate is 9.80% compared to 11.57% in 2021. The Village funds these contributions from general operating revenue sources and fund balance in lieu of a property tax levy.

Employer contributions for the Police and Fire Pension Funds are also included in the 42 - Employee Benefits category. Sworn Police and Fire employees participate in separate pension funds. Each group has a separate pension board that has the power and authority to perform duties provided under the Illinois Compiled Statutes. The lump sum employer contribution for FY 2022/2023 is increasing from \$2,110,682 last year to \$2,201,735 this year (\$91,053 or 4.3%) for Fire. The lump sum employer contribution for FY 2022/2023 is increasing from \$2,554,119 last year to \$2,630,742 (\$76,623 or 3.0%) for Police. Due to greater than expected investment returns the Actuarially Required Contribution (ARC) went down for FY 2022/2023. Upholding the principle of conservatively funding pensions, the Village budgeted for an increase equivalent to a reduction in the assumed rate of return from 7.00% to 6.75% or an increase of 3% whichever is greater. Pending actions at the newly created State-level Illinois Firefighter's Pension Investment Fund and Illinois Police Officer's Pension Investment Fund the Village's assumption may result in the Village's Pension Funding Policy being adjusted concurrently.

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 \$1.5 million in FY 2022/2023. Costs related to liability, property and auto coverage are included in the 45 - Other Contracted Services category.

The 42 - Employee Benefits category is decreasing 29.8% or \$3.4 million from the previous fiscal year. This is a result of the creation of the new 231 - Health Insurance Fund. Expenses related to Medical, Dental and Life Insurance, as well as Wellness Program and Employee Assistance were historically included in the 42 - Employee Benefits category in the General Fund. The expenses are now included on the 49 - Other Finance Uses category and are shown as a Transfer to Health Insurance. Therefore, the reduction in the 42 - Employee Benefits category is partially offset by a corresponding increase in 49 - Other Financing Uses category. Variances in the Workers Compensation line item across Departments is a result of budgetary assumptions.

**43 - Professional & Technical Services:** In general, the 43 - Professional Services category includes costs for legal services, external consultants and fees related to the red light camera enforcement

program and paramedic ambulance billing services. 43 - Professional Services is increasing 4.3%, or \$48 thousand compared to the prior fiscal year. This is mainly the result of General Legal Service in the Administration Department, temporary employment in the Information Systems Division and Personnel Testing in the Police Department.

**44 - Contractual Services:** The 44 - Contractual category covers those items for which outside vendors provide services. The category is increasing 29.8% or \$411 thousand compared to FY 2021/2022. The increase can be attributed to the Cloud & Network Service across multiple Departments, as well as the Body Camera Service Agreement in the Police Department, and services such as Tree Removal, Tree Program, Contract Mowing, Street Sweeping and Landscape maintenance in the Public Works Department. The Public Works items were reduced as a cost saving measure in FY 2021/2022 due to the pandemic. The expenditures have returned to pre-pandemic levels and in some cases, include some "catch-up" funding.

**45 – Other Contracted Services:** The Village budgets for liability, automobile and property insurance, as well as expenses related to mosquito control, contracted training, telephone service, leased phone lines and contracted electric service fees within the 45 – Other Contracted Services category. These expenses vary across Departments based on operational needs. Overall, the 45 – Other Contracted Services category is increasing 14.4% or \$164 thousand, compared to FY 2021/2022. This increase is primarily due to the Training & Schools line items in the Police Department. This line item is increasing due to anticipated costs related to sending entry-level hires to the Police Academy. New hires are required to attend state-mandated training before being certified as a Police Officer in the State of Illinois. The Public Works Department includes increases related to Mosquito Abatement and the Insurance Deductibles and Damage to Village property line items based on historic actuals.

**46 - Supplies:** Supplies are tangible items such as parts, fuel, utilities, ice control materials computer hardware and software and building supplies. The category is increasing 18.1% or \$142 thousand versus FY 2021/2021. This increase is primarily due to expenses related to Office Furniture, Computer Hardware, Machinery & Equipment and Building Improvement purchases in the Police Department. The Ice Control line item in the Public Works Department is also increasing over the prior year. This line item is used to purchase salt and liquids for snow and ice control during the winter season.

**47 - Capital:** Capital expenditures include investments in assets that have useful lives of five years or more as identified in the Village's fixed asset policy. Some examples of capital expenditures are vehicles, land acquisition and construction projects. The 47 - Capital category is primarily used in the Capital Improvement Fund and Water & Sewer Capital Improvement Fund. There are no capital expenditures budgeted in the General Fund in FY 2022/2023. Items considered capital expenditures that do not meet the thresholds of the Village's fixed asset policy are accounted for in 46 – Supplies.

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

**49 - Other Financing Uses:** 49 - Other Financing Uses expenditures include inter-fund transfers and tax rebate programs. The 49 – Other Financing Uses category is also used to transfer funding from the 101 – General Fund to the 231 – Health Insurance Fund, as well as by the Vehicle Maintenance Division to allocate charges back to departments based on services provided to maintain their fleets. As mentioned earlier, expenses related to health and wellness were historically included in the 42 – Employee Benefits category in the General Fund. The expenses are now included in the 49 – Other

Finance Uses category and are shown as a Transfer to Health Insurance Fund. The category is increasing 144.0% or \$5.0 million compared to FY 2021/2022 mainly as a result of transferring health insurance and wellness expenses to the new 231 – Health Insurance Fund. Therefore, the increase in the 49 - Other Financing Uses category is partially offset by a corresponding decrease in the 42 – Employee Benefits category. In addition, historically the Village has budgeted a \$300 thousand Reserve for Economic Development. This funding was reduced to \$50 thousand in FY 2021/2022 as a result of the pandemic. The full funding amount has been included in the FY 2022/2023. The Village has also budgeted a \$500 transfer to the Capital Improvement Fund for future capital investment.

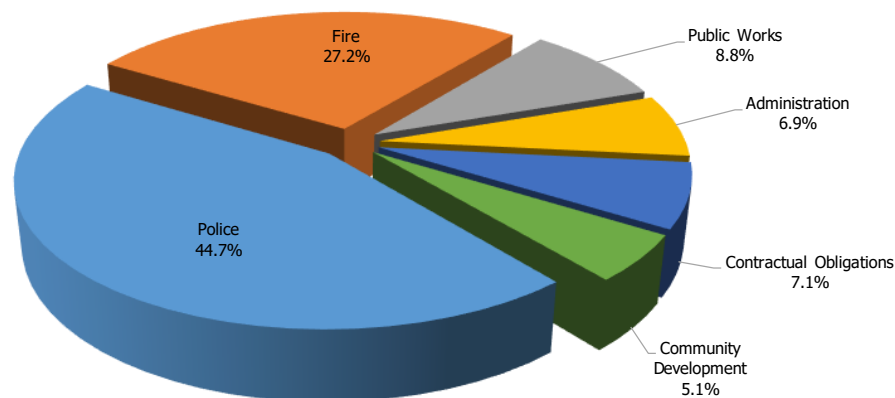
## **DEPARTMENTAL OVERVIEW**

Individual department/division budgets within the General Fund are included in the following chart and graph. The Police and Fire Departments account for 72.6% of all General Fund expenditures, Public Works is 9.0%, Administration is 7.0%, Contractual Obligations is 6.2% and Community Development accounts for 5.2%. Contractual Obligations includes fund transfers and rebate agreements.

Figure 6-6

Total Expenditures by Department/Division - General Fund							
Department/Division	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total All Department/Divisions</b>	<b>\$43,431,849</b>	<b>\$37,741,605</b>	<b>\$42,914,451</b>	<b>\$44,929,312</b>	<b>\$46,257,818</b>	<b>\$3,343,367</b>	<b>107.8%</b>
<b>Total Administration</b>	<b>\$7,639,323</b>	<b>\$3,433,987</b>	<b>\$5,675,495</b>	<b>\$9,114,537</b>	<b>6,505,848</b>	<b>\$830,354</b>	<b>114.6%</b>
1010 - Administration	1,810,647	1,712,058	1,855,558	1,930,497	1,988,081	132,523	107.1%
1020 - Info Systems	786,803	760,396	943,954	926,011	1,045,547	101,593	110.8%
1021 - Public Info	56,170	44,671	58,266	64,252	71,471	13,206	122.7%
1600 - Contractual Obligations	4,910,310	837,286	2,722,417	6,098,477	3,299,241	576,824	121.2%
7530 - Building Maintenance	75,394	79,575	95,300	95,300	101,508	6,208	106.5%
<b>Total Community Development</b>	<b>\$2,374,410</b>	<b>\$1,952,610</b>	<b>\$2,096,616</b>	<b>\$1,977,725</b>	<b>\$2,369,548</b>	<b>\$272,932</b>	<b>113.0%</b>
2010 - CD-Planning/Building Safety	1,418,749	1,213,505	1,330,326	1,304,898	1,379,205	48,879	103.7%
2020 - CD Engineering	955,661	739,105	766,290	672,827	990,343	224,053	129.2%
<b>Total Police Department</b>	<b>\$17,833,813</b>	<b>\$17,498,845</b>	<b>\$19,332,460</b>	<b>\$18,001,257</b>	<b>\$20,695,474</b>	<b>\$1,363,014</b>	<b>107.1%</b>
4010 - PD Administration	15,275,870	14,976,821	16,207,284	15,167,986	17,409,941	1,202,657	107.4%
4020 - PD Communications	2,557,943	2,522,024	3,125,176	2,833,270	3,285,533	160,357	105.1%
<b>Total Fire Department</b>	<b>\$11,425,653</b>	<b>\$11,215,185</b>	<b>\$12,014,602</b>	<b>\$12,176,006</b>	<b>\$12,593,300</b>	<b>\$578,698</b>	<b>104.8%</b>
5010 - FD Administration	11,368,208	11,180,680	11,944,602	12,026,006	12,493,300	548,698	104.6%
5050 - FD Foreign Fire	57,445	34,505	70,000	150,000	100,000	30,000	142.9%
<b>Total Public Works</b>	<b>\$4,158,650</b>	<b>\$3,640,978</b>	<b>\$3,795,279</b>	<b>\$3,659,788</b>	<b>\$4,093,649</b>	<b>\$298,370</b>	<b>107.9%</b>
7510 - PW Administration	3,586,827	3,640,978	3,795,279	3,659,788	4,093,649	298,370	107.9%
*7520 - PW Vehicle Maintenance	571,823	-	-	-	-	-	0.0%

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





## **DEPARTMENTAL SUMMARIES**

### **11010100 - ADMINISTRATION**

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

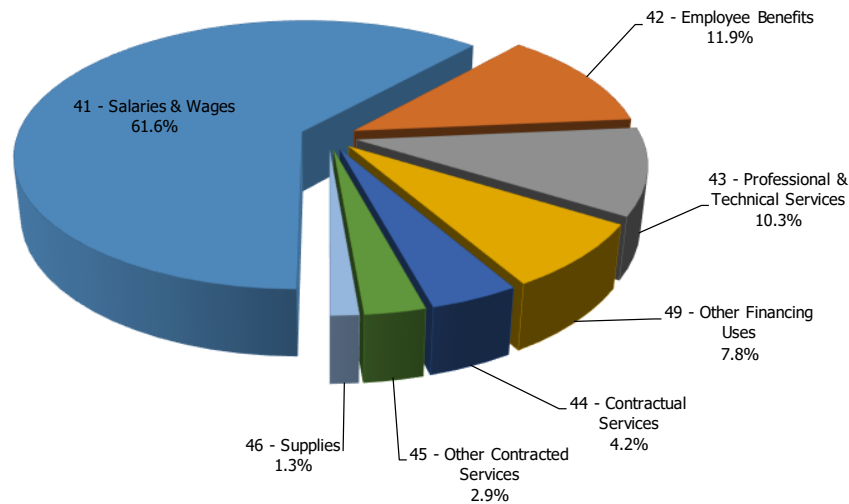
The Finance Division's activities include accounting, accounts payables, accounts receivables, auditing, budgeting, business licensing, debt management, financial reporting, payroll, purchasing, revenue collection, risk management and treasury operations. The Division coordinates the preparation of the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

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

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

A summary of the Administration cost center's last two years of actual expenditures, FY 2021/2022 budget and year end estimates and the funding request for FY 2022/2023 are provided on the following page.

11010100 - Administration							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total All Categories</b>	<b>\$1,810,647</b>	<b>\$1,712,058</b>	<b>\$1,855,558</b>	<b>\$1,930,497</b>	<b>\$1,988,081</b>	<b>\$132,523</b>	<b>107.1%</b>
41 - Salaries & Wages	1,062,430	1,009,583	1,151,024	1,185,109	1,225,525	74,501	106.5%
42 - Employee Benefits	351,699	353,426	379,714	394,240	236,811	(142,903)	62.4%
43 - Professional & Technical Services	237,599	216,443	191,600	168,815	204,225	12,625	106.6%
44 - Contractual Services	66,321	52,143	57,915	84,601	83,340	25,425	143.9%
45 - Other Contracted Services	78,830	67,224	59,605	70,502	57,185	(2,420)	95.9%
46 - Supplies	13,768	13,239	15,700	27,230	26,725	11,025	170.2%
49 - Other Financing Uses	-	-	-	-	154,270	154,270	N/A



**FY 2021/2022 Review**

Overall, the Administration cost center is expected to come in 4.0% or \$75 thousand over the FY 2021/2022 budget. The 41 – Salaries & Wages and 42 – Employee Benefits categories account for the majority of the overage as Salaries & Wages and Medical Insurance both are projected to finish the year over budget. The 44 – Contractual Services category is ending over budget as the Cloud & Network Services line item exceeds budget due to anticipated website upgrades and CRM software that may carry into FY 2022/2023. The 46 – Supplies category is expected to end the year \$12 thousand over budget as the Computer Software line item includes new fixed asset tracking software.

**FY 2022/2023 Summary**

The Administration Department’s FY 2022/2023 budget request is 7.1% or \$133 thousand higher than the FY 2021/2022 budget. The 41 – Salaries & Wages category is increasing 6.5% or \$75 thousand related to budgetary assumptions. The 42 – Employee Benefits category is decreasing as health and wellness expenses have been moved to 49 – Other Financing Uses. Expenses related to the Village’s Health and Wellness program been moved to a new internal service fund (231 - Health Insurance Fund) and charged back to departments through inter-fund transfers. 44 – Contractual Services increase of 43.9% is mainly the result of the Cloud & Network Services line items as funding for managed cyber security services have been included. The expense has been allocated across all Village departments. Managed cyber security augments internal security efforts currently in place by adding 3rd party 24x7x365 threat detection, incident response and risk management services. Components of managed threat detection and response include network inspection, log monitoring/analysis and threat investigation. Risk management services include configuration vulnerability assessment and guided security remediation.

**Employee Count**

Budgeted position will remain flat compared to FY 2021/2022.

Administration Department - 11010***	FY 20/21	FY 21/22	FY 22/23			
	Budgeted	Budgeted	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
<b>Administration - 11010100</b>	<b>9.60</b>	<b>8.50</b>	<b>8.50</b>	<b>0.00</b>	<b>8.50</b>	<b>0.00</b>
<b>Full-Time FTE's</b>	<b>7.80</b>	<b>7.80</b>	<b>7.80</b>	<b>0.00</b>	<b>7.80</b>	<b>0.00</b>
Village Administrator	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Administrator	0.80	0.80	0.80	0.00	0.80	0.00
Assistant to Administrator	0.00	0.00	0.00	0.00	0.00	0.00
Economic Dev Director	1.00	1.00	1.00	0.00	1.00	0.00
Finance Director	1.00	1.00	1.00	0.00	1.00	0.00
Human Resources Director	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Director of Finance & HR	0.00	0.00	1.00	0.00	1.00	▲ 1.00
Assistant to the Finance Director	1.00	1.00	0.00	0.00	0.00	▼ -1.00
Management Analyst / PIO	0.00	0.00	0.00	0.00	0.00	0.00
General Office Secretary	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	0.00	1.00	0.00
Finance Assistant I	0.00	0.00	0.00	0.00	0.00	0.00
Finance Assistant II	1.00	1.00	1.00	0.00	1.00	0.00
Staff Accountant	0.00	0.00	0.00	0.00	0.00	0.00
<b>Part Time FTE's</b>	<b>1.80</b>	<b>0.70</b>	<b>0.70</b>	<b>0.00</b>	<b>0.70</b>	<b>0.00</b>
General Office Secretary	1.00	0.50	0.50	0.00	0.50	0.00
Comm./Online Media Splist.	0.20	0.20	0.20	0.00	0.20	0.00
Intern	0.60	0.00	0.00	0.00	0.00	0.00

## 11010200 - INFORMATION SYSTEMS

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

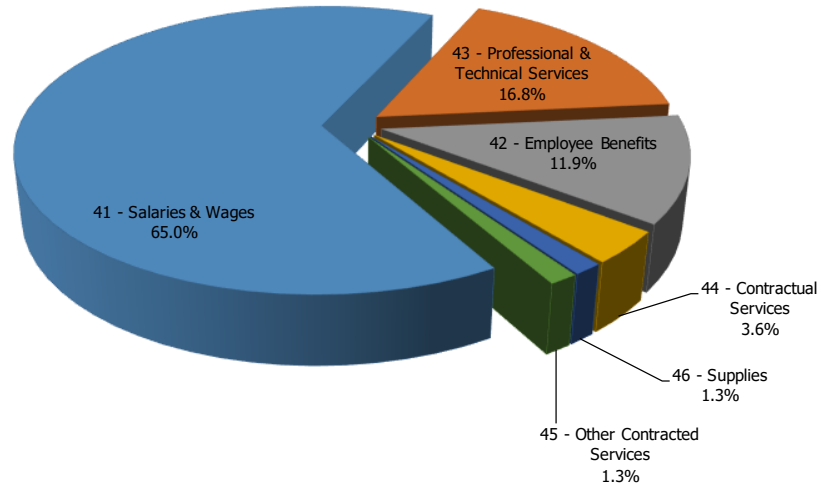
Information Systems staff regularly assists departments with various communications methods, budgeting, specifications for software and hardware, procurement, implementation, training and maintenance of IT systems. Information Systems strongly promotes careful resource planning and reallocation of assets,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

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

The number and scope of supported systems continues to steadily expand. Additions include the continued rollout of the LAMA system in Community Development, the CityWorks system in Public Works and financial software system MUNIS. The continued implementation of these systems leverages prior investments in both GIS and server virtualization technologies. The number of deployed tablet, smartphone and mobile devices is rapidly growing along with associated configuration, training, replacement, security and support needs. The number of wired and wireless network devices also

continues to increase as automation has reached into areas such as water metering, door access control and IP video surveillance at our facilities.

11010200 - Administration - Information Systems							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total All Categories</b>	<b>\$786,803</b>	<b>760,396</b>	<b>\$943,954</b>	<b>\$926,011</b>	<b>\$1,045,547</b>	<b>\$101,593</b>	<b>110.8%</b>
41 - Salaries & Wages	487,798	459,598	591,978	560,464	608,595	16,617	102.8%
42 - Employee Benefits	168,897	167,903	181,296	193,204	111,621	(69,675)	61.6%
43 - Professional & Technical Services	90,270	97,181	115,600	130,841	157,050	41,450	135.9%
44 - Contractual Services	24,484	22,171	26,335	21,644	34,000	7,665	129.1%
45 - Other Contracted Services	6,175	7,917	11,920	9,356	12,321	401	103.4%
46 - Supplies	9,179	5,627	16,825	10,502	12,450	(4,375)	74.0%
49 - Other Financing Uses	-	-	-	-	109,510	109,510	N/A



FY 2021/2022 Review

Overall, the Information Systems cost center is projected to come in under budget by 2.0% or \$18 thousand for FY 2021/2022. The majority of the savings are found in the 41 – Salaries & Wages category as the Systems Administrator position was not filled the entire year. Savings in the 41 – Salaries & Wages category are partially offset by overages in the 42 – Employee Benefits and 43 – Professional & Technical Service categories.

FY 2022/2023 Summary

The Information Systems cost center FY 2022/2023 budget request is up 10.8% or \$102 thousand compared to the prior year’s budget. The 42 – Employee Benefits category is decreasing as health and wellness expenses have been moved to 49 – Other Financing Uses. Expenses related to the Village’s Health and Wellness program have been moved to a new internal service fund (231 - Health Insurance Fund) and charged back to departments through inter-fund transfers. The 43 – Professional & Technical Service category is increasing \$41 thousand due to the Temporary Employment line item. The Division utilized temporary employees over the past fiscal year to much success. The Division plans to expand the use of this flexible resource in FY 2022/2023.

Employee Count

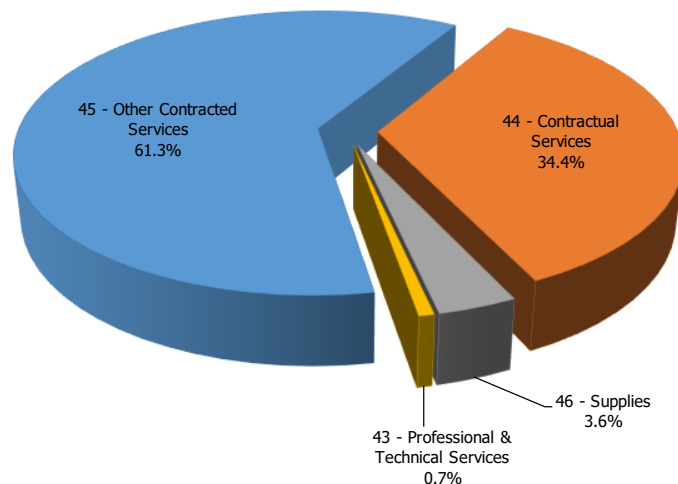
Budgeted positions will increase by 0.50 as a GIS intern position will be filled.

Administration Department - 11010***	FY 20/21	FY 21/22	FY 22/23			
	Budgeted	Budgeted	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
<b>Information Systems - 11010200</b>	<b>5.47</b>	<b>5.15</b>	<b>5.65</b>	<b>1.00</b>	<b>6.65</b>	<b>▲ 0.50</b>
<b>Full-Time FTE's</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>	<b>1.00</b>	<b>5.75</b>	<b>0.00</b>
Info Systems Director	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Info Systems Director	1.00	1.00	1.00	0.00	1.00	0.00
Systems Administrator	1.00	1.00	1.00	0.00	1.00	0.00
Network Administrator	0.00	0.00	0.00	0.00	0.00	0.00
Info Systems Technician	1.00	1.00	1.00	1.00	2.00	0.00
Info Systems Specialist	0.00	0.00	0.00	0.00	0.00	0.00
GIS Coordinator	0.75	0.75	0.75	0.00	0.75	0.00
<b>Part Time FTE's</b>	<b>0.72</b>	<b>0.40</b>	<b>0.90</b>	<b>0.00</b>	<b>0.90</b>	<b>▲ 0.50</b>
Comm./Online Media Splist.	0.40	0.40	0.40	0.00	0.40	0.00
Intern	0.32	0.00	0.50	0.00	0.50	▲ 0.50

## 11012100 - PUBLIC INFORMATION

The Public Information Division is responsible for communication of Village information to residents and members of the press through regular publications and press releases. Duties include acting as an ombudsman for residents and individuals seeking services from the Village of Gurnee. This cost center includes expenses associated with recording public meetings, as well as the Village's public information efforts and outsourced elements of website administration. The Public Information FY 2022/2023 budget includes items related to maintaining the video and audio production system in the Village Board chambers and conference room at the Village Hall and overseeing the recording of all public meetings of the Village Board and Planning and Zoning Board. The budget also includes public relations items such as the Village newsletter, e-mail listservs and social media accounts. A summary of the Public Information cost center's expenditures is shown below.

11012100 - Administration - Public Information							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total All Categories</b>	<b>\$56,170</b>	<b>\$44,671</b>	<b>\$58,266</b>	<b>\$64,252</b>	<b>\$71,471</b>	<b>\$13,206</b>	<b>122.7%</b>
43 - Professional & Technical Services	810	-	500	700	500	-	100.0%
44 - Contractual Services	7,776	7,373	16,672	16,672	24,577	7,906	147.4%
45 - Other Contracted Services	42,821	34,512	38,544	44,330	43,844	5,300	113.8%
46 - Supplies	4,764	2,786	2,550	2,550	2,550	-	100.0%



### FY 2021/2022 Review

The Public Information cost center is expected to be 10.2% or \$6 thousand over budget mainly as a result of the 45 – Other Contractual Services category. The Public Relations line item is projected to end the year over budget as one extra edition of the Keeping Posted newsletter was published in FY 2021/2022.

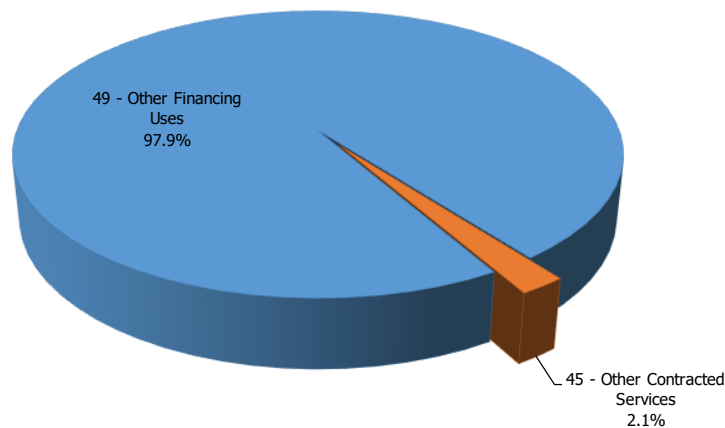
FY 2022/2023 Summary

Overall, the Public Information budget is 22.7% or \$13 thousand higher than the FY 2021/2022. This is the result of the 44 – Contractual Services and the 45 – Other Contracted Services categories. The 44 – Contractual Services category is increasing as result of Cloud & Network Services. The 45 – Other Contracted Services category increase is a result of the Public Relations line item. Print communications are returning to pre-pandemic levels.

**1101600 - CONTRACTUAL OBLIGATIONS**

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

11016000 - Contractual Obligations							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total All Categories</b>	<b>\$4,910,310</b>	<b>\$837,286</b>	<b>\$2,722,417</b>	<b>\$6,098,477</b>	<b>\$3,299,241</b>	<b>\$576,824</b>	<b>121.2%</b>
45 - Other Contracted Services	65,455	64,043	68,000	69,250	70,000	2,000	102.9%
49 - Other Financing Uses	4,844,855	773,243	2,654,417	6,029,227	3,229,241	574,824	121.7%



FY 2021/2022 Review

FY 2021/2022 expenditures are projected to end the year 124.0% or \$3.4 million over budget. Due to revenues outperforming very conservative, pandemic budget figures and expenditures ending under approved amounts, the budget includes an unplanned transfer of \$3.5 million to the 131 – Capital Improvement Fund to pay off the Fire Station #3 General Obligation Promissory note (loan). Paying off this loan early will save the Village \$942 thousand in interest compared to following the original repayment schedule. This transfer is included in the 49 – Other Financing Use category. All other line items in Contractual Obligation are projected to finish at or very near budget.

### FY 2022/2023 Summary

The FY 2022/2023 Village-wide Contractual Obligations budget is 21.2% or \$577 thousand more than the prior year budget. This is primarily the result of including a \$300 thousand Economic Development Reserve. Prior to the pandemic, this reserve was included on an annual basis to allow the Village to act quickly should an economic development opportunity arise that justifies Village participation. Funds not expended are earmarked for future use.

## **11020100 - PLANNING/BUILDING SAFETY**

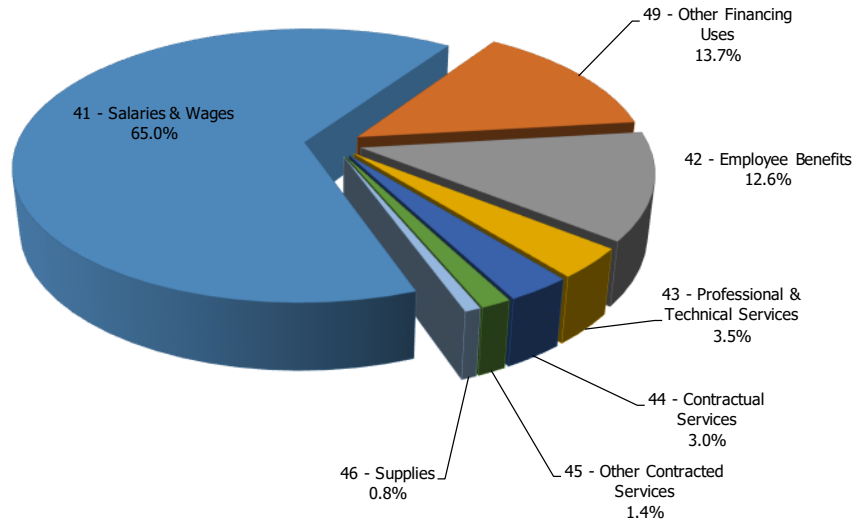
The Community Development Department is concerned with physical planning, infrastructure construction and the safety of structures and grounds in the Village. The Department is divided into three Divisions including Building Safety, Planning & Zoning and Engineering. The Building Safety Division oversees building construction, inspection and code enforcement. The Planning & Zoning Division manages the overall use and development of private property in the Village. The Engineering Division is responsible for the construction and management of public infrastructure such as streets, drainage facilities, water lines and sewer lines.

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

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

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

110201000 - Community Development - Planning/Building Safety							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total All Categories</b>	<b>\$1,418,749</b>	<b>\$1,213,505</b>	<b>\$1,330,326</b>	<b>\$1,304,898</b>	<b>\$1,379,205</b>	<b>\$48,879</b>	<b>103.7%</b>
41 - Salaries & Wages	772,331	749,640	834,356	821,689	896,245	61,889	107.4%
42 - Employee Benefits	338,736	331,320	345,645	344,246	173,102	(172,543)	50.1%
43 - Professional & Technical Services	233,233	49,475	54,500	41,252	48,650	(5,850)	89.3%
44 - Contractual Services	42,498	39,925	41,600	43,246	41,850	250	100.6%
45 - Other Contracted Services	19,992	17,960	18,615	19,815	19,763	1,148	106.2%
46 - Supplies	11,960	1,995	17,100	16,140	10,475	(6,625)	61.3%
49 - Other Financing Uses	-	23,190	18,510	18,510	189,120	170,610	1021.7%



**FY 2021/2022 Review**

FY 2021/2022 Planning/Building Safety forecasted expenses are expected to be under budget by 1.9% or \$25 thousand. The savings is mainly attributed to the 41 – Salaries & Wages and 43 – Professional & Technical Services categories. 41 – Salaries & Wages is projected to end under budget as Part-time Salary funds were not expended, while 43 – Professional & Technical Services is under as Inspection & Consulting Services were reduced during the year.

**FY 2022/2023 Summary**

The Planning/Building Safety FY 2022/2023 budget request is 3.7% or \$49 thousand higher than the prior year budget. The majority of the increase is found in the 41 – Salaries & Wages category. In FY 2022/2023 the Department has budgeted for an additional Building Inspector. Staff proposes to fill the vacant Chief Inspector position with an internal promotion. This will create a Building Inspector vacancy which staff proposes to backfill. The 42 – Employee Benefits category is decreasing as health and wellness expenses have been moved to 49 – Other Financing Uses. Expenses related to the Village's Health and Wellness program been moved to a new internal service fund (231 - Health Insurance Fund) and charged back to departments through inter-fund transfers.

**Employee Count**

Headcount will increase by 1.30. In FY 2022/2023 the Department has budgeted for an additional Building Inspector. In addition, a summer intern position has been budgeted.



Community Development Dept. - 11020***	FY 20/21	FY 21/22	FY 22/23			
	Budgeted	Budgeted	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
<b>Planning/Building Safety - 11020100</b>	<b>8.90</b>	<b>7.50</b>	<b>8.80</b>	<b>1.00</b>	<b>9.80</b>	<b>▲ 1.30</b>
<b>Full-Time FTE's</b>	<b>8.50</b>	<b>7.50</b>	<b>8.50</b>	<b>1.00</b>	<b>9.50</b>	<b>▲ 1.00</b>
Comm. Dev. Director	0.50	0.50	0.50	0.00	0.50	0.00
Planning Manager	1.00	1.00	1.00	0.00	1.00	0.00
Senior Planner	0.00	0.00	0.00	0.00	0.00	0.00
Associate Planner	1.00	1.00	1.00	0.00	1.00	0.00
Permit Coordinator	1.00	1.00	1.00	0.00	1.00	0.00
Chief Inspector	1.00	1.00	1.00	0.00	1.00	0.00
Building Inspector	3.00	3.00	4.00	0.00	4.00	▲ 1.00
Code Enforcement Officer	1.00	0.00	0.00	1.00	1.00	0.00
General Office Secretary	0.00	0.00	0.00	0.00	0.00	0.00
<b>Part Time FTE's</b>	<b>0.40</b>	<b>0.00</b>	<b>0.30</b>	<b>0.00</b>	<b>0.30</b>	<b>▲ 0.30</b>
Building Inspector	0.10	0.00	0.00	0.00	0.00	0.00
Code Enforcement Officer	0.00	0.00	0.00	0.00	0.00	0.00
Summer Helper	0.30	0.00	0.30	0.00	0.30	▲ 0.30

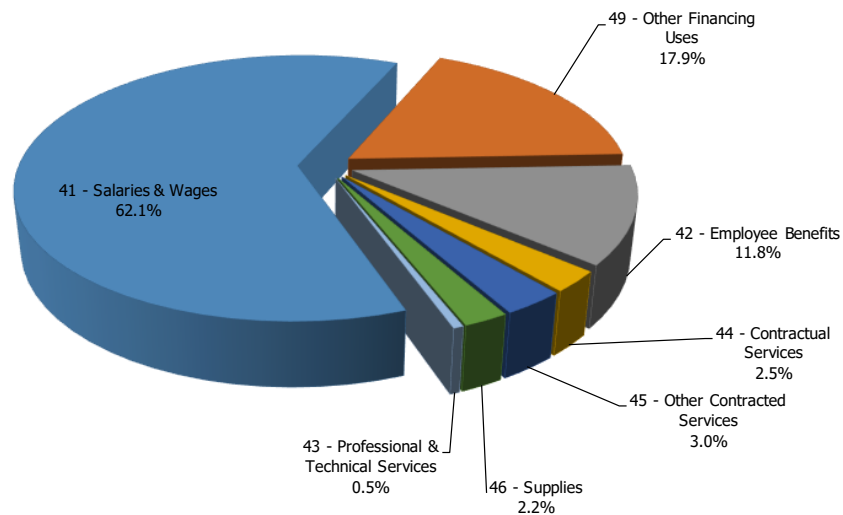
## 11020200 - ENGINEERING

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

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

A summary of the Engineering cost center's expenditures follow.

11020200 - Community Development - Engineering							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total All Categories</b>	<b>\$955,661</b>	<b>\$739,105</b>	<b>\$766,290</b>	<b>\$672,827</b>	<b>990,343</b>	<b>\$224,053</b>	<b>129.2%</b>
41 - Salaries & Wages	614,633	446,454	459,360	405,339	614,518	155,158	133.8%
42 - Employee Benefits	256,995	189,631	178,385	153,337	116,882	(61,503)	65.5%
43 - Professional & Technical Services	19,910	11,133	1,250	1,700	5,000	3,750	400.0%
44 - Contractual Services	26,176	21,021	22,960	25,050	25,050	2,090	109.1%
45 - Other Contracted Services	20,605	18,946	51,735	27,551	29,933	(21,802)	57.9%
46 - Supplies	17,341	6,380	16,250	23,500	21,700	5,450	133.5%
49 - Other Financing Uses	-	45,540	36,350	36,350	177,260	140,910	487.6%



*FY 2021/2022 Review*

The Engineering cost center is projected to come in 12.2% or \$93 thousand under budget as the 41 – Salaries & Wages and 42 - Employee Benefits categories will end the year under budget due to positions that were not filled during the fiscal year. In addition, the 43 – Other Contracted Services category was under budget as a result of the Dues & Subscriptions line item which was not fully utilized based on current memberships.

*FY 2022/2023 Summary*

The Engineering cost center FY 2022/2023 budget request is 29.2% or \$224 thousand higher than the prior year budget. This is mainly the result 41 – Salaries & Wages and 42 - category due filling the vacant Engineering Assistant and Engineering Intern positions. The 42 – Employee Benefits category is decreasing as health and wellness expenses have been moved to 49 – Other Financing Uses. Expenses related to the Village's Health and Wellness program been moved to a new internal service fund (231 - Health Insurance Fund) and charged back to departments through inter-fund transfers. The 45 – Other Contracted Services category is decreasing 42.1% or \$22 thousand based on current professional organizations the Engineering Division is a member of and/or participates in.

*Employee Count*

Budgeted positions will increase by 2.00 as an Engineering Assistant and Engineering Intern positions will be filled.

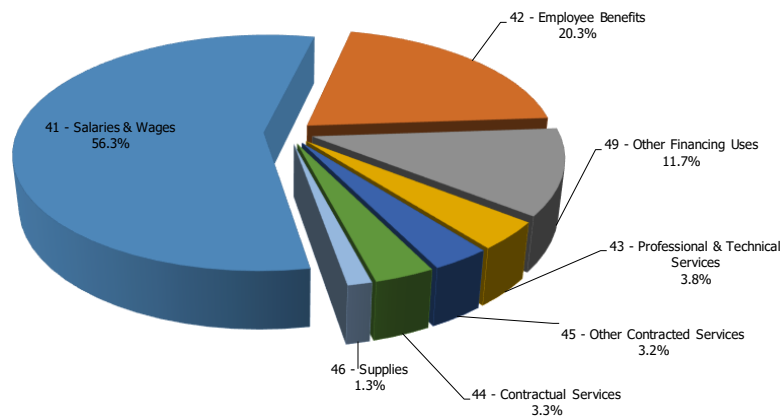
Community Development Dept. - 11020***	FY 20/21	FY 21/22	FY 22/23			
	Budgeted	Budgeted	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
<b>Planning/Building Safety - 11020100</b>	<b>8.90</b>	<b>7.50</b>	<b>8.80</b>	<b>1.00</b>	<b>9.80</b>	<b>▲ 1.30</b>
<b>Full-Time FTE's</b>	<b>8.50</b>	<b>7.50</b>	<b>8.50</b>	<b>1.00</b>	<b>9.50</b>	<b>▲ 1.00</b>
Comm. Dev. Director	0.50	0.50	0.50	0.00	0.50	0.00
Planning Manager	1.00	1.00	1.00	0.00	1.00	0.00
Senior Planner	0.00	0.00	0.00	0.00	0.00	0.00
Associate Planner	1.00	1.00	1.00	0.00	1.00	0.00
Permit Coordinator	1.00	1.00	1.00	0.00	1.00	0.00
Chief Inspector	1.00	1.00	1.00	0.00	1.00	0.00
Building Inspector	3.00	3.00	4.00	0.00	4.00	▲ 1.00
Code Enforcement Officer	1.00	0.00	0.00	1.00	1.00	0.00
General Office Secretary	0.00	0.00	0.00	0.00	0.00	0.00
<b>Part Time FTE's</b>	<b>0.40</b>	<b>0.00</b>	<b>0.30</b>	<b>0.00</b>	<b>0.30</b>	<b>▲ 0.30</b>
Building Inspector	0.10	0.00	0.00	0.00	0.00	0.00
Code Enforcement Officer	0.00	0.00	0.00	0.00	0.00	0.00
Summer Helper	0.30	0.00	0.30	0.00	0.30	▲ 0.30

## 11040100 - POLICE DEPARTMENT

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

A summary of the Police cost center's last two years of actual expenditures, FY 2021/2022 budget and year end estimates and the funding request for FY 2022/2023 are provided below.

11040100 - Police - Administration							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total All Categories</b>	<b>\$15,275,870</b>	<b>\$14,976,821</b>	<b>\$16,207,284</b>	<b>\$15,167,986</b>	<b>\$17,409,941</b>	<b>\$1,202,657</b>	<b>107.4%</b>
41 - Salaries & Wages	8,762,356	8,390,493	9,361,446	8,502,222	9,810,168	448,721	104.8%
42 - Employee Benefits	4,558,176	4,639,818	4,824,508	4,712,190	3,538,418	(1,286,090)	73.3%
43 - Professional & Technical Services	661,364	629,871	642,200	667,000	661,800	19,600	103.1%
44 - Contractual Services	609,925	428,947	448,426	409,339	571,615	123,189	127.5%
45 - Other Contracted Services	425,419	372,806	442,734	429,441	560,340	117,607	126.6%
46 - Supplies	258,631	77,196	138,650	98,475	230,310	91,660	166.1%
49 - Other Financing Uses	-	437,690	349,320	349,320	2,037,290	1,687,970	583.2%



### FY 2021/2022 Review

The Department expects to come in 6.4% or \$1 million under budget for the fiscal year. This is most notably due to savings in the 41 - Salaries & Wages (\$859 thousand) and 42 - Employee Benefits categories (\$112 thousand) due to vacancies that were not immediately refilled during the year. The 46 – Supplies category is projected to end the year \$40 thousand under budget as there were savings in nearly every line item. K9 Unit Supplies, Computer Hardware and Computer Software had the largest savings.

### FY 2022/2023 Summary

The FY 2022/2023 budget request is 7.4% or \$1.2 million higher than the previous year. The 41 - Salaries & Wages category is increasing due to budgetary assumptions, the addition of two Sergeant positions and an increase in departmental overtime based on historic trends. The Salaries-Crossing Guard line is increasing to meet current market wages in an effort to recruit individuals to serve in this important role. The Off-Duty Security line item is increasing; however the Department charges back those organizations that request off-duty security and therefore the expense is offset by a corresponding revenue. The 42 – Employee Benefits category is decreasing as health and wellness expenses have been moved to 49 – Other Financing Uses. Expenses related to the Village's Health and Wellness program been moved to a new internal service fund (231 - Health Insurance Fund) and charged back to departments through inter-fund transfers. 44 – Contractual Services is increasing 27.5% or \$123 thousand mainly due to the Body Camera Service Agreement line item. This line item covers the annual fee for body worn cameras, associated data storage and Tasers. The Village is outside of the initial five-year agreement and is currently renegotiating the contract with the service provider Axon. The 45 – Other Contracted Service category is increasing 26.6% or \$118 thousand primarily due to the Training & Schools line item. This line item is increasing due to anticipated costs related to sending entry-level hires to the Police Academy. New hires are required to attend state-mandated training before being certified as a Police Officer in the State of Illinois. 46 – Supplies is up 66.1% over the prior fiscal year due to Machinery & Equipment, Building Improvement and K9 Unit needs. The Police facility was opened in 2003 which operates 24/7/365 and as it ages requires reinvestment to maintain its functionality. The increase in K9 Unit supplies is a result of the Department once again placing two Police K9s into service. The Village's previous K9s retired in 2021 and were not immediately replaced as a cost saving measure related to the pandemic. K9s provide a vital service to the community, our key tourist attractions and the larger Lake County community when needed.

### Employee Count

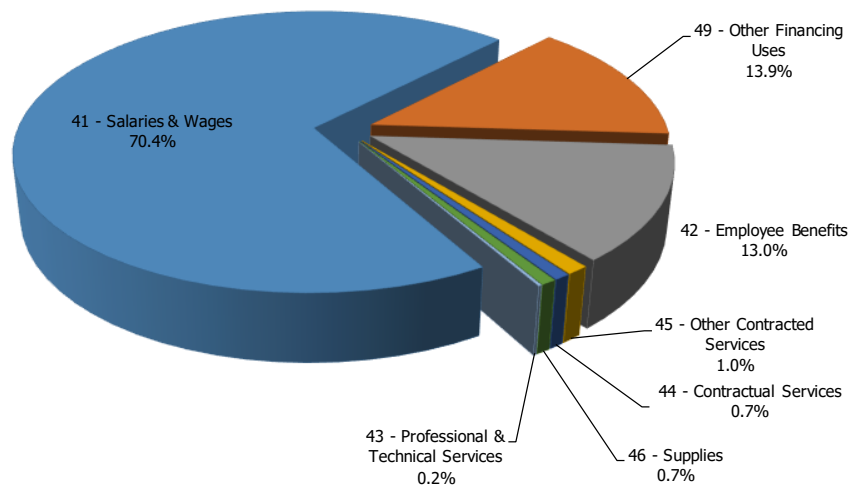
Budgeted positions is increasing 2.50 positions. The Department has proposed the addition of two Police Sergeant positions to address span of control concerns. These positions will be filled via internal promotions that will then be backfilled by new Police Officer positions. In addition, a part-time Records Assistant which remained vacant due to pandemic-related cost saving measures, will be filled. The addition of a full-time Community Service Officer Position is offset by a reduction in part-time positions.

Police Department - 11040***	FY 20/21	FY 21/22	FY 22/23			
	Budgeted	Budgeted	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
<b>Administration - 11040100</b>	<b>84.00</b>	<b>79.50</b>	<b>82.00</b>	<b>2.00</b>	<b>84.00</b>	<b>▲ 2.50</b>
<b>Full-Time FTE's</b>	<b>80.00</b>	<b>77.00</b>	<b>80.00</b>	<b>2.00</b>	<b>82.00</b>	<b>▲ 3.00</b>
Police Chief	1.00	1.00	1.00	0.00	1.00	0.00
Deputy Police Chief	1.00	1.00	1.00	0.00	1.00	0.00
Director of Support Services	1.00	1.00	1.00	0.00	1.00	0.00
Police Commander	3.00	3.00	3.00	0.00	3.00	0.00
Police Sergeant	7.00	7.00	9.00	0.00	9.00	▲ 2.00
Police Officer	52.00	50.00	50.00	2.00	52.00	0.00
Crime Prevention Specialist	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	0.00	1.00	0.00
Public Education Specialist	1.00	1.00	1.00	0.00	1.00	0.00
Secretary	0.00	0.00	0.00	0.00	0.00	0.00
Traffic Safety Coordinator	1.00	1.00	1.00	0.00	1.00	0.00
Evidence Custodian	1.00	1.00	1.00	0.00	1.00	0.00
Community Service Officer	4.00	3.00	4.00	0.00	4.00	▲ 1.00
Records Supervisor	1.00	1.00	1.00	0.00	1.00	0.00
Records Assistant	4.00	4.00	4.00	0.00	4.00	0.00
Custodian	1.00	1.00	1.00	0.00	1.00	0.00
<b>Part Time FTE's</b>	<b>4.00</b>	<b>2.50</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>-0.50</b>
Administrative Secretary	0.50	0.50	0.50	0.00	0.50	0.00
Community Service Officer	2.00	1.00	0.00	0.00	0.00	▼ -1.00
Crossing Guard	1.00	1.00	1.00	0.00	1.00	0.00
Records Assistant	0.50	0.00	0.50	0.00	0.50	▲ 0.50

## 11040200 - COMMUNICATIONS

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

11040200 - Police - Communications							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total All Categories</b>	<b>\$2,557,943</b>	<b>\$2,522,024</b>	<b>\$3,125,176</b>	<b>\$2,833,270</b>	<b>\$3,285,533</b>	<b>\$160,357</b>	<b>105.1%</b>
41 - Salaries & Wages	1,816,625	1,797,060	2,317,992	2,049,418	2,314,420	(3,572)	99.8%
42 - Employee Benefits	678,910	670,461	732,064	717,788	427,678	(304,386)	58.4%
43 - Professional & Technical Services	1,088	8,210	5,490	1,900	5,240	(250)	95.4%
44 - Contractual Services	14,636	16,446	23,915	23,293	24,205	290	101.2%
45 - Other Contracted Services	26,056	22,183	27,405	26,035	33,510	6,105	122.3%
46 - Supplies	20,628	7,665	18,310	14,836	23,410	5,100	127.9%
49 - Other Financing Uses	-	-	-	-	457,070	457,070	N/A



FY 2021/2022 Review

The Division expects to finish approximately 9.3% or \$292 thousand under budget for FY 2021/2022. This is most notably due to savings in the 41 – Salaries & Wages and 42 - Employee Benefits as a result of vacancies throughout the year. All other categories finished under budget.

FY 2022/2023 Summary

The FY 2022/2023 budget request is 5.1% or \$160 thousand higher compared to the previous year. The 42 – Employee Benefits category is decreasing as health and wellness expenses have been moved to 49 – Other Financing Uses. Expenses related to the Village's Health and Wellness program been moved to a new internal service fund (231 - Health Insurance Fund) and charged back to departments through inter-fund transfers. The increase in 49 – Other Financing Uses is a result of how management now allocates health insurance costs. In the past, it was based on coverages selected, which resulted in budgetary issues when an employee would switch from single-coverage to family-coverage for example. It is now allocated solely on headcount. As a result, Communications has been allocated more expense than in the past.

Employee Count

Budgeted positions will increase by 1.00 as a Communication Operator position which was unbudgeted due to the pandemic has been included in the budget.

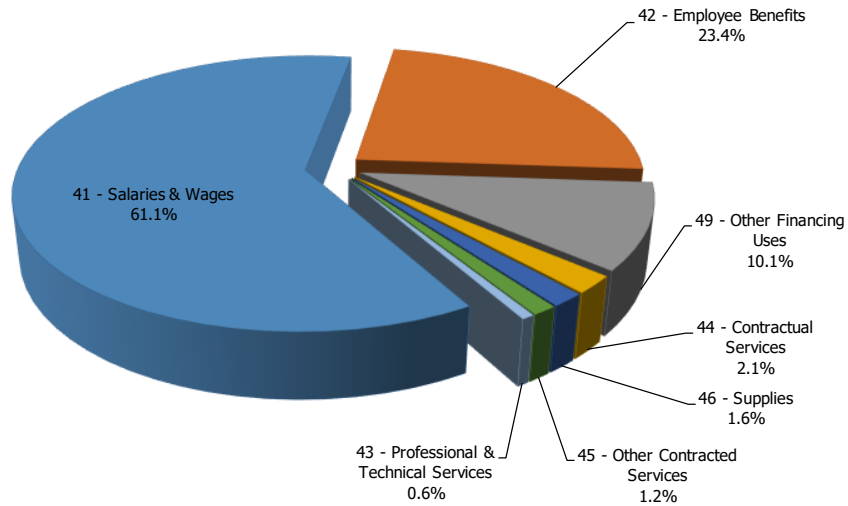
Police Department - 11040***	FY 20/21	FY 21/22	FY 22/23			
	Budgeted	Budgeted	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
<b>Communications - 11040200</b>	<b>24.25</b>	<b>23.25</b>	<b>24.25</b>	<b>0.00</b>	<b>24.25</b>	<b>▲ 1.00</b>
<b>Full-Time FTE's</b>	<b>23.00</b>	<b>22.00</b>	<b>23.00</b>	<b>0.00</b>	<b>23.00</b>	<b>▲ 1.00</b>
Communications Supervisor	1.00	1.00	1.00	0.00	1.00	0.00
Communications Shift Leader	2.00	2.00	2.00	0.00	2.00	0.00
Communications Operator	20.00	19.00	20.00	0.00	20.00	▲ 1.00
<b>Part Time FTE's</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>0.00</b>	<b>1.25</b>	<b>0.00</b>
Communications Operator	1.25	1.25	1.25	0.00	1.25	0.00

**11050100 - FIRE DEPARTMENT**

The Gurnee Fire Department (GFD) provides a variety of emergency services to protect the lives and property of its citizens. Now operating out of three stations, the Department provides 24-hour fire, rescue and EMS services. The GFD's headquarters station is located at 4580 Old Grand Avenue, with a second station located at 6581 Dada Drive. A third station, which was completed and open in Fall 2021 is located at 5330 Manchester Drive. The Department serves over 30,000 Gurnee residents, as well as an additional 30,000 residents of the Warren-Waukegan Fire Protection District. In 2021 the Gurnee Fire Department responded to 7,227 (compared to 6,259 upon the completion of 2020). Of the total calls in 2021, 4,950 were EMS related and 469 were motor vehicle accidents with injuries. The Fire Department made contact with 4,768 patients of which 3,677 were transported to local hospitals. The Department is led by the Fire Chief. Within the GFD are five operating divisions including Operations, Administration, Fire Prevention, Public Education and Training.

A summary of the Fire Department's expenditures follows.

11050100 - Fire - Administration							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total All Categories</b>	<b>\$11,368,208</b>	<b>\$11,180,680</b>	<b>\$11,944,602</b>	<b>\$12,026,006</b>	<b>\$12,493,300</b>	<b>\$548,698</b>	<b>104.6%</b>
41 - Salaries & Wages	6,985,910	6,769,357	7,272,786	7,375,068	7,627,630	354,844	104.9%
42 - Employee Benefits	3,728,506	3,843,211	3,978,381	4,006,624	2,923,320	(1,055,061)	73.5%
43 - Professional & Technical Services	117,367	85,276	102,000	82,855	78,500	(23,500)	77.0%
44 - Contractual Services	200,756	179,905	224,120	211,845	258,065	33,945	115.1%
45 - Other Contracted Services	121,232	123,579	145,565	141,269	148,145	2,580	101.8%
46 - Supplies	214,437	129,093	181,630	168,225	198,850	17,220	109.5%
49 - Other Financing Uses	-	50,260	40,120	40,120	1,258,790	1,218,670	3137.6%



FY 2021/2022 Review

The Department expects to come in 0.7% or \$81 thousand over its total budget for FY 2021/2022. This is a result of the 41 – Salaries & Wages and 42 – Employee Benefit categories. 41 – Salaries & Wages is projected to end approximately \$102 thousand over budget due to the Salaries-Regular and Overtime line items. 42 – Employee Benefits is expected to end the year \$28 thousand over budget as health insurance and tuition assistance line items were slightly exceeded. All other categories finished at or under budget.

FY 2022/2023 Summary

The FY 2022/2023 budget request is 4.6% or \$549 thousand higher than the previous year. The 41 - Salaries & Wages is increasing \$355 thousand due the addition of the Deputy Chief position, an increase in overtime based on current trends and call volume and general budgetary assumptions. The 42 – Employee Benefits category is decreasing as health and wellness expenses have been moved to 49 – Other Financing Uses. Expenses related to the Village's Health and Wellness program been moved to a new internal service fund (231 - Health Insurance Fund) and charged back to departments through inter-fund transfers. The 44 – Contractual Services category is increasing \$34 thousand mainly as a result of the Cloud & Network Services line item.

Employee Count

Budgeted positions will increase by 1.00 compared to FY 2021/2022. This is the result of budgeting the Deputy Chief position.

Fire Department - 11050***	FY 20/21	FY 21/22	FY 22/23			
	Budgeted	Budgeted	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
<b>Fire Department - 11050100</b>	<b>62.00</b>	<b>62.00</b>	<b>63.00</b>	<b>0.00</b>	<b>63.00</b>	<b>▲ 1.00</b>
<b>Full-Time FTE's</b>	<b>62.00</b>	<b>62.00</b>	<b>63.00</b>	<b>0.00</b>	<b>63.00</b>	<b>▲ 1.00</b>
Fire Chief	1.00	1.00	1.00	0.00	1.00	0.00
Management Analyst	1.00	1.00	1.00	0.00	1.00	0.00
Deputy Fire Chief	0.00	0.00	1.00	0.00	1.00	▲ 1.00
Battalion Chief	3.00	3.00	3.00	0.00	3.00	0.00
Lieutenant	10.00	10.00	10.00	0.00	10.00	0.00
Firefighter/Paramedic	45.00	45.00	45.00	0.00	45.00	0.00
Administrative Secretary	0.00	0.00	0.00	0.00	0.00	0.00
General Office Secretary	0.00	0.00	0.00	0.00	0.00	0.00
Fire Marshal	0.00	0.00	0.00	0.00	0.00	0.00
Fire Inspector	2.00	2.00	2.00	0.00	2.00	0.00
<b>Part Time FTE's</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Administrative Secretary	0.00	0.00	0.00	0.00	0.00	0.00
General Office Secretary	0.00	0.00	0.00	0.00	0.00	0.00

## 11050500 - FOREIGN FIRE INSURANCE

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

A summary of the Foreign Fire Insurance expenditures is shown below. Expenditures are limited to current year receipts and the amount held in fund balance. FY 2022/2023 Foreign Fire budgeted revenues are \$85 thousand.

11050500 - Fire - Foreign Fire							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total All Categories</b>	<b>\$57,445</b>	<b>\$34,505</b>	<b>\$70,000</b>	<b>\$150,000</b>	<b>\$100,000</b>	<b>\$30,000</b>	<b>142.9%</b>
44 - Contractual Services	57,445	34,505	70,000	150,000	100,000	30,000	142.9%

## 11075100 - PUBLIC WORKS DEPARTMENT

The Public Works Department manages, maintains, operates and repairs the Village's infrastructure, facilities and related assets, which include public streets, sidewalks, street lighting, traffic control signs, storm sewer and drainage systems, water distribution and pumping facilities, sanitary sewer collector and conveyance system, parkways, municipal buildings and grounds, parkway trees and municipal fleet. The Public Works Department is headed by the Director of Public Works who oversees three operating Divisions including Streets, Utility and Fleet Services (formerly Vehicle Maintenance). Working in conjunction with the Director are the Fleet Administrator and Street and Utility Supervisors who oversee each respective Division.

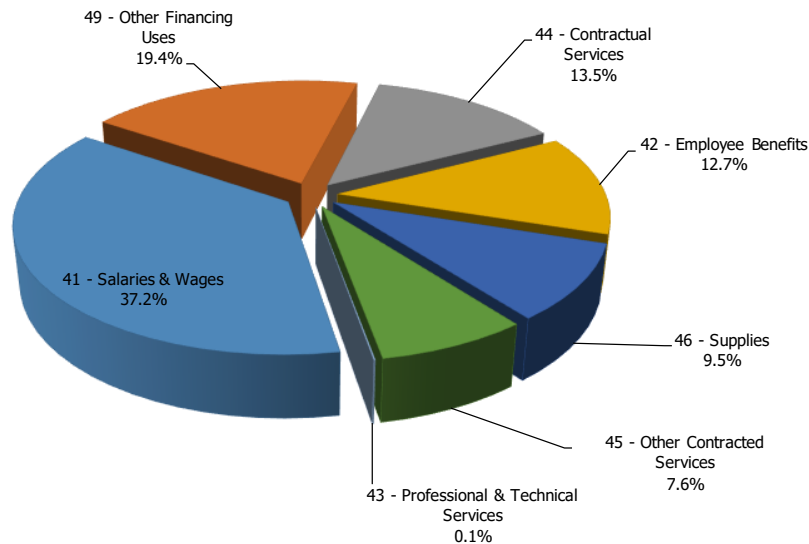
The Public Works Department's Street Division is responsible for streets, right-of-way maintenance, building maintenance, forestry and landscape maintenance, traffic control signs, street lighting and storm sewer and detention systems. During the winter season, the Street Division is responsible for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



by repairing, installing or relocating catch basins, storm sewer, drain tiles, parkway trees, sidewalks and culverts.

A summary of the Public Works Department cost center’s last two years of actual expenditures, FY 2021/2022 budget and year end estimates and funding request for FY 2022/2023 are provided below.

11075100 - Public Works - Administration							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total All Categories</b>	<b>\$3,586,827</b>	<b>\$3,640,978</b>	<b>\$3,795,279</b>	<b>\$3,659,788</b>	<b>\$4,093,649</b>	<b>\$298,370</b>	<b>107.9%</b>
41 - Salaries & Wages	1,361,574	1,327,829	1,594,545	1,451,229	1,524,748	(69,798)	95.6%
42 - Employee Benefits	849,905	855,224	846,793	831,925	518,808	(327,985)	61.3%
43 - Professional & Technical Services	1,521	1,443	2,700	3,048	2,700	-	100.0%
44 - Contractual Services	657,160	362,545	377,895	378,002	552,462	174,567	146.2%
45 - Other Contracted Services	280,566	275,699	258,791	278,877	310,961	52,170	120.2%
46 - Supplies	436,100	384,358	368,275	370,427	390,900	22,625	106.1%
49 - Other Financing Uses	-	433,880	346,280	346,280	793,070	446,790	229.0%



FY 2021/2022 Review

The FY 2021/2022 year end forecast is projected to end 3.6% or \$136 thousand under budget. This is largely due to the 41 – Salaries & Wages category as a vacancy was not immediately filled during the fiscal year. The 45 – Other Contractual Services category is projected to end the year \$20 thousand over budget as a result of insurance claims and damage to Village property. When a Village street light is struck by a vehicle for example, the Village incurs the cost of the repair and then works with insurance to subrogate the claim.

FY 2022/2023 Summary

The FY 2022/2023 budget request is up 7.9% or \$298 thousand compared to the previous year. The 42 – Employee Benefits category is decreasing as health and wellness expenses have been moved to 49 – Other Financing Uses. Expenses related to the Village’s Health and Wellness program been moved to a new internal service fund (231 - Health Insurance Fund) and charged back to departments through inter-fund transfers. Expenses in the 44 – Contractual Services account for the majority of the increase as Tree Removal, Tree Planting, Contract Mowing, Landscape Maintenance and Street Sweeping, which were reduced during the pandemic, have been returned to prior year levels. In some instances, additional funding has been added to improve service levels. For example, the Landscape Maintenance line item has been increased to include additional weed control efforts around medians in the Village’s main commercial corridor.

### Employee Count

Full Time Equivalents will remain flat compared to FY 2021/2022. Summer Interns will increase by 1.00 FTE.

Public Works Department - 11075***	FY 20/21	FY 21/22	FY 22/23			
	Budgeted	Budgeted	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
<b>Streets - 11075100</b>	<b>17.20</b>	<b>17.02</b>	<b>18.02</b>	<b>2.00</b>	<b>20.02</b>	<b>▲ 1.00</b>
<b>Full-Time FTE's</b>	<b>15.00</b>	<b>14.90</b>	<b>14.90</b>	<b>2.00</b>	<b>16.90</b>	<b>0.00</b>
Public Works Director	0.60	0.50	0.50	0.00	0.50	0.00
Superintendent	0.00	0.00	0.00	0.00	0.00	0.00
Supervisor	1.00	1.00	1.00	0.00	1.00	0.00
Lead Maintenance Worker	3.00	3.00	3.00	0.00	3.00	0.00
Management Analyst	0.00	0.00	0.00	0.00	0.00	0.00
Assistant to the Administrator	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance Worker I	1.00	0.00	0.00	2.00	2.00	0.00
Maintenance Worker II	9.00	10.00	10.00	0.00	10.00	0.00
Administrative Secretary	0.40	0.40	0.00	0.00	0.00	▼ -0.40
Administrative Services Coordinator	0.00	0.00	0.40	0.00	0.40	▲ 0.40
General Office Secretary	0.00	0.00	0.00	0.00	0.00	0.00
<b>Part Time FTE's</b>	<b>2.20</b>	<b>2.12</b>	<b>3.12</b>	<b>0.00</b>	<b>3.12</b>	<b>▲ 1.00</b>
General Office Secretary	0.20	0.12	0.12	0.00	0.12	0.00
Summer Helpers	2.00	2.00	3.00	0.00	3.00	▲ 1.00

### 11075200 – FLEET SERVICES (FORMERLY VEHICLE MAINTENANCE)

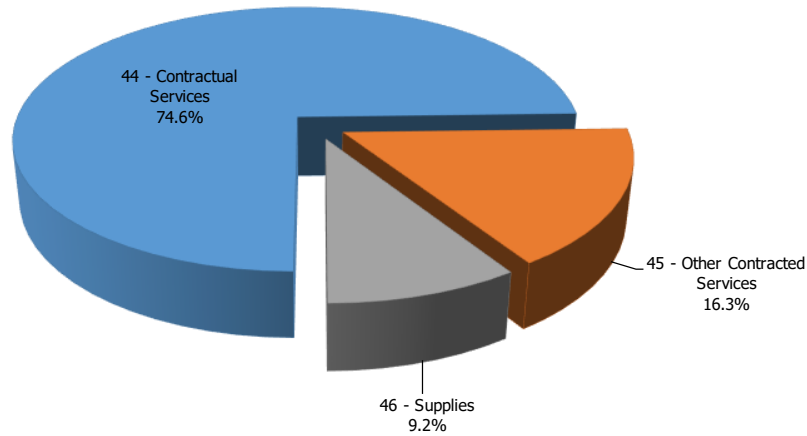
The Fleet Services Division is responsible for the maintenance of all Village vehicles and equipment, with the exception of the Fire Department’s vehicles. Under the direction of the Fleet Administrator three mechanics perform preventative maintenance and repairs to ensure the consistent operation of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

11075200 - Public Works - Vehicle Maintenance								
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
<b>Total All Categories</b>	<b>\$571,823</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	
41 - Salaries & Wages	361,842	-	-	-	-	-	N/A	
42 - Employee Benefits	190,154	-	-	-	-	-	N/A	
43 - Professional & Technical Services	301	-	-	-	-	-	N/A	
44 - Contractual Services	55,046	-	-	-	-	-	N/A	
45 - Other Contracted Services	16,944	-	-	-	-	-	N/A	
46 - Supplies	197,800	-	-	-	-	-	N/A	
49 - Other Financing Uses	(250,264)	-	-	-	-	-	N/A	

### 11075300 - MUNICIPAL BUILDING MAINTENANCE

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

11075300 - Administration - Municipal Building Maintenance								
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
<b>Total All Categories</b>	<b>\$75,394</b>	<b>\$79,575</b>	<b>\$95,300</b>	<b>\$95,300</b>	<b>\$101,508</b>	<b>\$6,208</b>	<b>106.5%</b>	
44 - Contractual Services	56,866	63,033	70,300	70,300	75,700	5,400	107.7%	
45 - Other Contracted Services	14,946	13,353	15,620	15,620	16,508	888	105.7%	
46 - Supplies	3,582	3,189	9,380	9,380	9,300	(80)	99.1%	



FY 2021/2022 Review

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

FY 2022/2023 Summary

The Municipal Building Maintenance budget is up 6.5% or \$6 thousand compared to the prior year. The Village Hall building opened in 1992 and requires additional maintenance as it ages.

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

### **121 - 911 FUND**

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

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

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

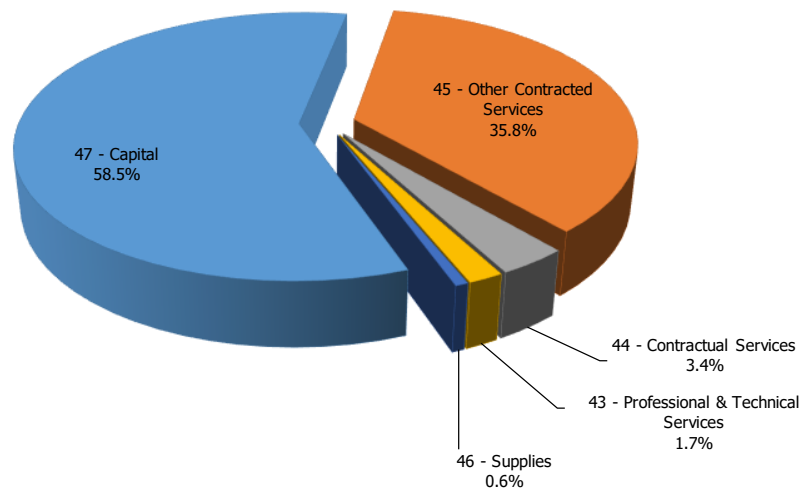
As an independent entity, the Village does not budget for or have any financial control of the NLCC-ETSB other than through its representation on the Board. The Intergovernmental Agreement calls for the 911 funds to be used for capital purposes as approved by the NLCC-ETSB budget. Each municipality makes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

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

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

A summary of the 911 Fund’s last two years of actual revenues and expenditures, FY 2021/2022 budget and year end estimates and FY 2022/2023 projections are provided below.

121 - 911 Fund							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Revenues Over/(Under) Expenditures</b>	<b>(\$167,676.51)</b>	<b>(\$999)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Revenues</b>	<b>556,423</b>	<b>\$398,836</b>	<b>\$1,788,107</b>	<b>\$527,250</b>	<b>\$1,741,336</b>	<b>(\$46,771)</b>	<b>97.4%</b>
33 - Intergovernmental	556,420	398,836	1,788,107	527,250	1,741,336	(46,771)	97.4%
36 - Invests & Contribs	3	-	-	-	-	-	N/A
<b>Expenditures</b>	<b>\$724,099</b>	<b>\$399,836</b>	<b>\$1,788,107</b>	<b>\$527,250</b>	<b>\$1,741,336</b>	<b>(\$46,771)</b>	<b>97.4%</b>
41 - Salaries & Wages	-	-	96,350	96,350	-	(96,350)	0.0%
43 - Professional & Technical Services	2,100	1,239	39,700	2,200	29,700	(10,000)	74.8%
44 - Contractual Services	43,131	44,301	55,000	51,000	58,750	3,750	106.8%
45 - Other Contracted Services	270,876	289,095	409,907	269,900	623,636	213,729	152.1%
46 - Supplies	9,085	13,503	36,000	10,000	11,000	(25,000)	30.6%
47 - Capital	398,907	51,697	1,151,150	97,800	1,018,250	(132,900)	88.5%



### FY 2021/2022 Review

Revenues and expenditures are expected to finish 70.5% or \$1.3 million under budget due to the timing of capital projects and related reimbursements from the NLCC-ETSB.

### FY 2022/2023 Summary

In FY 2022/2023 the Village anticipates making reimbursable purchases related to 911 center of \$1.7 million, a decrease of 2.6% or \$47 thousand compared to FY 2021/2022. The majority of the expenditures are in the 47 – Capital category as the Village is replacing Computer Aided Dispatch (CAD) in conjunction with a multi-agency Request for Proposal process led by Lake County. Other major capital expenditures include the transition to Starcom 21. Starcom 21 is a statewide voice radio communications network that is owned and operated by Motorola and leased back to the State of Illinois for its use. Communities can subscribe to the network for public safety communications. The benefits of the Starcom 21 network include increased interoperability between agencies and encryption technology. The Village transitioned to STARCOM full-time on June 16, 2021. Among other improvements, the FY 2022/2023 funding will allow radio console and logging recorder upgrades.

## **122 - MOTOR FUEL TAX FUND**

The Illinois Motor Fuel Tax (MFT) Fund is derived from a tax on the privilege of operating motor vehicles on public highways and operating recreational watercraft on the waters of the State. It is based on the consumption of motor fuel. Illinois motor fuel taxes are 38.0 cents per gallon on non-diesel fuel and 45.5 cents per gallon on diesel fuel. The State of Illinois distributes 54.4% of the monies to local, county, municipal and road districts based on a statutory formula. Of the 54.4%, municipalities share 49.1% of that based on population. The FY 2022/2023 budget includes \$500 thousand in Transportation Renewal funds, \$344 thousand in Rebuild Illinois Capital Program Fund (final payment) and \$35,000 in “High Growth Cities” funding. Total FY 2022/2023 projected receipts in the Motor Fuel Tax Fund are \$1.6 million. The Rebuild Illinois Capital Bill is the State’s \$45 billion capital plan that will make investments in roads, bridges, railroads, universities, early childhood centers and state facilities over a six year period. A part of that program is the Illinois Department of Transportation’s (IDOT) Rebuild Illinois Bond Funds. This is a \$1.5 billion grant program using proceeds from general obligation bonds to provide local public agencies with the funds for capital projects. Rebuild funds are disbursed by the State on a per capita bases, similar to MFT funds. Their use is restricted to public infrastructure projects. IDOT disburses these funds twice a year over a period of three years. The first disbursement took place in early FY 2020/2021. Transportation Renewal Fund funding is a result of action the Illinois General Assembly took on June 2, 2019, when it passed legislation that increased the State’s motor fuel tax by 19 cents per gallon on gasoline. Municipalities receive 15.71% of the new 19 cent increase to use for roadway projects. Expenditures of MFT funds require the supervision and approval of IDOT. The corporate authorities of the municipality must adopt an ordinance or resolution appropriating the MFT funds and stating how the funds will be used. The Village of Gurnee concentrates its efforts on street maintenance and selected capital projects. FY 2022/2023 expenditures of \$1.9 million will supplement \$4.0 million Capital Funds and allow for 5.5 miles of roadway resurfacing/reconstruction.

A summary of the MFT Fund’s last two years of actual revenues and expenditures, FY 2021/2022 budget and year end estimates and the funding request for FY 2022/2023 are provided below.

122 - Motor Fuel Tax Fund							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Revenues Over/(Under) Expenditures</b>	<b>(\$487,090)</b>	<b>\$856,165</b>	<b>\$326,261</b>	<b>\$363,839</b>	<b>(\$740,256)</b>	<b>(\$1,066,517)</b>	
<b>Revenues</b>	<b>\$1,169,929</b>	<b>\$2,203,314</b>	<b>\$1,944,446</b>	<b>\$1,982,024</b>	<b>\$1,604,744</b>	<b>(\$339,702)</b>	<b>82.5%</b>
33 - Intergovernmental	1,137,598	2,202,744	1,943,946	1,981,524	1,603,744	(340,202)	82.5%
36 - Invests & Contribs	32,332	570	500	500	1,000	500	200.0%
<b>Expenditures</b>	<b>\$1,657,020</b>	<b>\$1,347,149</b>	<b>\$1,618,185</b>	<b>\$1,618,185</b>	<b>\$2,345,000</b>	<b>\$726,815</b>	<b>144.9%</b>
44 - Contractual Services	1,657,020	1,000,000	1,618,185	1,618,185	2,345,000	726,815	144.9%
47 - Capital	-	347,149	-	-	-	-	N/A

### FY 2021/2022 Review

Revenues are expected to finish slightly over budget as High Growth City and Transportation Renewal Fund revenue exceeded budget.

### FY 2022/2023 Summary

Revenues are expected to decrease compared to FY 2021/2022 projections due to Gurnee receiving the final Rebuild Illinois payment of \$344 thousand. Gurnee's Rebuilding Illinois total allocation is \$2.0 million allocation. To date, \$1.7 million has been received. In FY 2021/2022 two payments totaling \$687 thousand were received, in FY 2020/2021 three payments were received. In FY 2022/2023 the sixth and final \$344 thousand will be distributed to the Village.

Expenditures total \$2.3 million for FY 2022/2023. These funds will supplement Capital Fund resources. MFT revenues are restricted to use on roadways and therefore a large fund balance is not necessary.

## 123 - IMPACT FEE FUND

As a condition of development, the Village has imposed impact fees from time-to-time to defray future costs associated with additional traffic, sidewalk, police/fire/public works' needs and storm water management. The developer pays the Village an agreed-upon fee so the Village may make necessary improvements at a later date when the increased population in the area makes an impact on the Village's resources. From time to time, the Village transfers the collected impact fees to the 131 - Capital Fund when the improvements, such as installation of a sidewalk, are to be made. A summary of the Impact Fee Fund's last two years of actual revenues and expenditures, FY 2021/2022 budget and year end estimates and the funding request for FY 2022/2023 follow.

123 - Impact Fee Fund							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Revenues Over/(Under) Expenditures</b>	<b>(\$208,798)</b>	<b>(\$349,986)</b>	<b>(\$149,950)</b>	<b>(\$149,975)</b>	<b>(\$149,900)</b>	<b>\$50</b>	
<b>Revenues</b>	<b>\$202</b>	<b>\$14</b>	<b>\$50</b>	<b>\$25</b>	<b>\$100</b>	<b>\$50</b>	<b>200.0%</b>
36 - Invests & Contribs	202	14	50	25	100	50	200.0%
<b>Expenditures</b>	<b>\$209,000</b>	<b>\$350,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>100.0%</b>
49 - Other Financing Uses	209,000	350,000	150,000	150,000	150,000	-	100.0%

### FY 2021/2022 Review

Revenues are projected to finish \$25 under budget due to interest income. Expenditures will finish at budget.

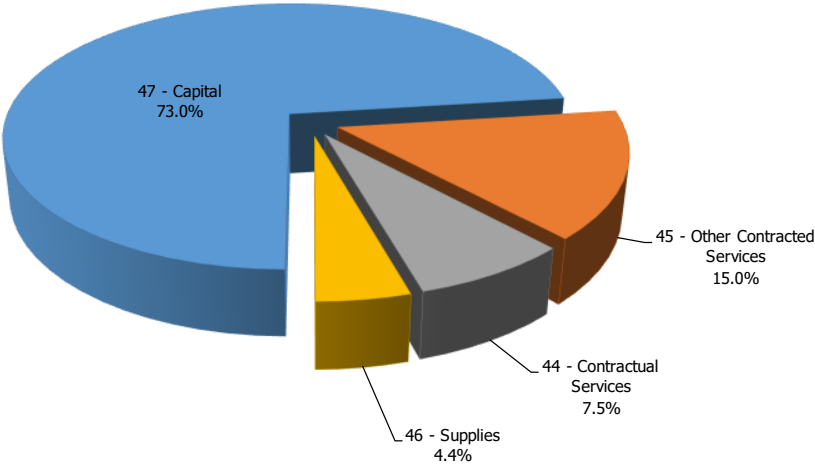
### FY 2022/2023 Summary

In FY 2022/2023 the Village has budgeted \$100 in revenue. This is a result of interest income. Fiscal Year 2022/2023 includes a \$150 thousand transfer to the 131 - Capital Improvement Fund to allow general sidewalk and drainage improvements throughout the Village.

# 124 - POLICE DEPARTMENT RESTRICTED REVENUE FUND

The Police Department Restricted Revenue Fund was established to account for monies acquired through the outcome of drug-related criminal cases. Federal and State law requires that these monies be expended locally on law enforcement efforts. A summary of the Police Department Restricted Revenue Fund's last two years of actual revenues and expenditures, FY 2021/2022 budget and year end estimates and the funding request for FY 2022/2023 are provided below.

124 - PD Restricted Revenue Fund							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Revenues Over/(Under) Expenditures</b>	<b>\$62,471</b>	<b>(\$6,227)</b>	<b>\$5,550</b>	<b>\$0</b>	<b>\$34,100</b>	<b>\$28,550</b>	
<b>Revenues</b>	<b>\$62,471</b>	<b>\$37,172</b>	<b>\$255,050</b>	<b>\$75,200</b>	<b>\$260,100</b>	<b>\$5,050</b>	<b>102.0%</b>
35 - Fines & Forfeitures	61,565	37,118	255,000	75,100	260,000	5,000	102.0%
36 - Invests & Contribs	907	54	50	100	100	50	200.0%
<b>Expenditures</b>	<b>\$0</b>	<b>\$43,399</b>	<b>\$249,500</b>	<b>\$75,200</b>	<b>\$226,000</b>	<b>(\$23,500)</b>	<b>90.6%</b>
44 - Contractual Services	-	-	17,000	3,000	17,000	-	100.0%
45 - Other Contracted Services	-	-	8,500	8,500	34,000	25,500	400.0%
46 - Supplies	-	-	7,500	8,700	10,000	2,500	133.3%
47 - Capital	-	43,399	216,500	55,000	165,000	(51,500)	76.2%



FY 2021/2022 Review

Revenues are expected to finish \$180 thousand under budget as the court system continues to be impacted by the pandemic. The process for awarding Federal Seizure funds has been significantly slowed as courts struggled with remote hearings, thereby creating greater backlogs in the system. Expenditures will finish at \$75 thousand. The Department replaced one unmarked vehicle and purchased K9 Unit supplies.

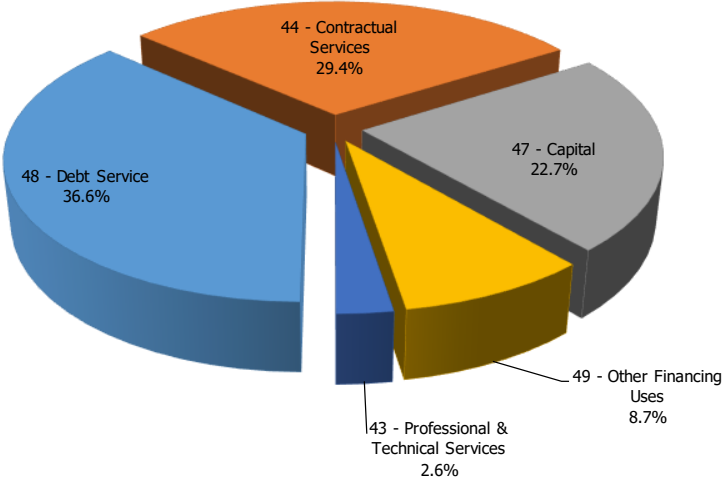
FY 2022/2023 Summary

Revenues are expected to be \$260 thousand from the Village's participation in Federal and State seizure programs. Budgeted expenditures planned for FY 2022/2023 include KP Unit training, K9 unit equipment and tactical vests. Also included is the replacement of two unmarked vehicles. The Department currently operates nine unmarked vehicles which are used by Police Detectives and the Chief. The vehicles proposed for replacement are one 2010 and three 2011 model years. Other expenditures include upgrades to evidence storage and ventilation system related to the legalization of recreational cannabis.

# 131 - CAPITAL IMPROVEMENT FUND

The 131 - Capital Improvement Fund accounts for the acquisition and maintenance of major capital assets, other than those in the 223 - Water & Sewer Capital Fund and 233 – Fleet Services Fund. Capital is defined as items that have both a single acquisition cost of \$25,000 or more and a useful life of more than one year. Included in the Village’s Capital Improvement Fund are expenses related to project engineering, land acquisition, roadway rehabilitation, detention and drainage improvements, vehicle and equipment replacement and facility improvements. The Village of Gurnee dedicates, by ordinance, 50% of its Home Rule Sales Tax strictly for capital and infrastructure improvements. A summary of the Capital Improvement Fund’s last two years of actual revenues and expenditures, FY 2021/2022 budget and year end estimates and the funding request for FY 2022/2023 follow.

131 - Capital Improvement Fund							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Revenues Over/(Under) Expenditures</b>	<b>\$837,331</b>	<b>\$1,468,661</b>	<b>\$1,204,250</b>	<b>\$7,703,499</b>	<b>(\$8,841,055)</b>	<b>(\$10,045,305)</b>	
<b>Revenues</b>	<b>\$6,104,557</b>	<b>\$8,007,710</b>	<b>\$8,587,500</b>	<b>\$13,054,136</b>	<b>\$5,792,000</b>	<b>(\$2,795,500)</b>	<b>67.4%</b>
30 - Major Revenues	4,518,529	3,666,648	4,340,000	5,090,000	4,900,000	560,000	112.9%
33 - Intergovernmental	-	45,182	772,500	-	162,000	(610,500)	21.0%
36 - Invests & Contribs	19,969	1,002,969	1,005,000	1,003,500	5,000	(1,000,000)	0.5%
39 - Other Sources	1,566,058	3,292,911	2,470,000	6,960,636	725,000	(1,745,000)	29.4%
<b>Expenditures</b>	<b>\$5,267,226</b>	<b>\$6,539,049</b>	<b>\$7,383,250</b>	<b>\$5,350,637</b>	<b>\$14,633,055</b>	<b>\$7,249,805</b>	<b>198.2%</b>
43 - Professional & Technical Services	168,275	179,850	225,000	150,000	375,000	150,000	166.7%
44 - Contractual Services	1,975,827	2,411,626	1,925,000	730,000	4,305,000	2,380,000	223.6%
47 - Capital	3,123,124	2,993,089	4,852,750	3,985,137	3,321,650	(1,531,100)	68.4%
48 - Debt Service	-	12,813	-	105,000	5,355,205	5,355,205	N/A
49 - Other Financing Uses	-	941,671	380,500	380,500	1,276,200	895,700	335.4%



### FY 2021/2022 Review

Revenues are expected to finish 52.0% or \$4.5 million over budget. This is the result of Home Rules Sales Tax outperforming the budget and transferring 101- General Fund surplus to the 131 – Capital Fund. Home Rules Sales Tax is projected to end the fiscal year \$750 thousand ahead of budget. Consumer spending rebounded much faster than expected and has remained strong. Additionally a \$4.1 million transfer of surplus has been included in the budget, of which, \$3.5 million will be used to pay off the Fire Station #3 General Obligation Promissory note (loan). Paying off this loan early will save the Village \$942 thousand in interest compared to following the original repayment schedule. The remaining \$600 thousand will be used to support overall capital improvements. The transfer was made possible by



revenues recovering from the pandemic much quicker than expected, as well as departments instituting cost-saving measures that results in savings on the expenditure-side.

Expenditures are expected to end FY 2021/2022 27.5% or \$2.0 million under budget. The Street Surfacing-Maintenance line item has the most savings as the Village used Motor Fuel Tax - Rebuild Illinois funding rather than Capital Funding for its payment for the Stearns School Road bridge replacement project. The Village utilized Rebuild Illinois funding as it is restricted to roadway improvements, while the resources in the Capital Fund are not restricted and therefore provide more flexibility.

FY 2022/2023 Summary

Notable revenues in FY 2022/2023 include \$4.9 million from Home Rule Sales Tax, \$500 thousand General Fund transfer, \$150 thousand Impact Fee Fund transfer and \$75 thousand in miscellaneous asset sales. FY 2022/2023 Capital Improvement Fund expenditures total \$14.6 million and are detailed in Section 7: Capital Improvement Budget Summary.

## 141 - BOND FUND

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

Another outstanding debt the Village will pay off early is the Fire Station #3 General Promissory Note. A \$5.4 million General Promissory Note used to finance the construction of Fire Station #3. Per a contractual agreement, the Warren-Waukegan Fire Protection District has provided \$2 million toward the note. The remaining balance is the Village’s responsibility. The Village will use FY 2021/2022 surplus to pay off the Fire Station #3 Promissory Note in full tentatively in October 2022. Paying off this loan early will save the Village \$942 thousand in interest compared to following the original repayment schedule. The Village’s remaining outstanding debt is a \$5.1 million IEPA Loan which was used to finance a portion of the Knowles Road water tower and The IEPA Loan is accounted for in 221 – Water & Sewer Operating Fund and the Promissory Note is accounted for in 131 – Capital Improvement Fund.

141 - Bond Fund								
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23		\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget	Budget		
<b>Revenues Over/(Under) Expenditures</b>	<b>(\$1,377,927)</b>	<b>\$709</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Revenues</b>	<b>\$3,156,623</b>	<b>\$709</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
36 - Invests & Contribs	11,896	709	-	-	-	-	-	N/A
39 - Other Sources	3,144,727	-	-	-	-	-	-	N/A
<b>Expenditures</b>	<b>\$4,534,550</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
48 - Debt Service	4,534,550	-	-	-	-	-	-	N/A

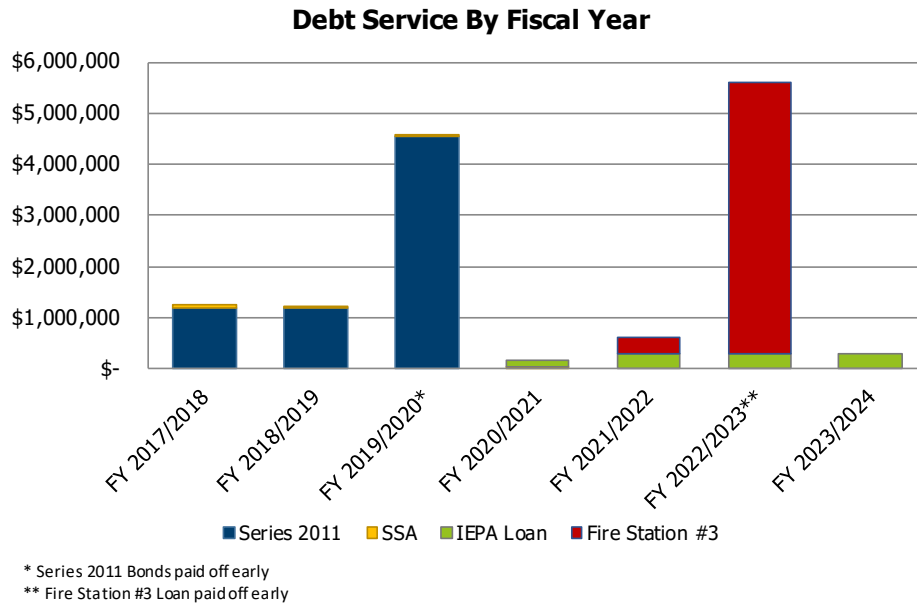
FY 2021/2022 Review

The Village has no General Obligation Debt and therefore the Bond Fund has no activity.

FY 2022/2023 Summary

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

The following chart shows historical debt service payments by fiscal year for the Village of Gurnee. As illustrated, the Series 2011 and SSA debt obligations have been met. Payment related to the IEPA Loan are accounted for in the Water and Sewer Operating Fund. The large increase in FY 2022/2023 is paying off the Fire Station #3 Promissory Note, which is accounted for in the Capital Improvement Fund. A more detailed discussion of the Village’s debt position is provided in *Section 5: Executive Overview* while further information on the Village’s use of debt can be found in the *Debt Policy* in *Section 11: Appendix*.



## 211 - GOLF COURSE FUND

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

In November 2012, the Village Board approved a 5-year contract with GolfVisions, Inc. to manage the course on behalf of the Village. In October 2017 the Village renewed the agreement for another 5-year term. The contract expires on November 5, 2022. Contract highlights include:

- All facets of golf course management performed by GolfVisions. Operational, marketing, financial and staffing plans will be presented to and approved by the Village Administrator prior to execution.
- Five year term at a cost of \$39,000 per year.
- Incentive fee of 15% of gross revenue in excess of \$1,025,000.
- Monthly financial and operational reporting, in addition to quarterly review meetings.

- Development of an all-encompassing Annual Plan that includes revenues, expenditures, equipment, repairs, marketing and capital improvements plans.
- Language directing management company to develop customized programs for Village residents and to increase resident involvement in programs at the course.

211 – Golf Course Fund							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Revenues Over/(Under) Expenditures</b>	<b>(\$29,384)</b>	<b>\$115,902</b>	<b>\$45,100</b>	<b>\$55,125</b>	<b>\$200</b>	<b>(\$44,900)</b>	
<b>Revenues</b>	<b>\$60,113</b>	<b>\$173,685</b>	<b>\$45,100</b>	<b>\$55,125</b>	<b>\$50,200</b>	<b>\$5,100</b>	<b>111.3%</b>
33 - Intergovernmental	-	48,620	45,000	55,000	50,000	5,000	111.1%
36 - Invests & Contribs	1,113	65	100	125	200	100	200.0%
39 - Other Sources	59,000	125,000	-	-	-	-	N/A
<b>Expenditures</b>	<b>\$89,497</b>	<b>\$57,783</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>N/A</b>
46 - Supplies	89,497	5,000	-	-	-	-	N/A
47 - Capital	-	52,783	-	-	50,000	50,000	N/A

### FY 2021/2022 Review

FY 2021/2022 revenue is limited to amusement tax generated by the course and interest income. It is projected to end the year \$10 thousand over budget as the golf industry continued to perform strong in 2021. There were no Village expenditures related to the course in FY 2021/2022. Clubhouse improvements and equipment purchases were funded by the course directly from operating revenue.

### FY 2022/2023 Summary

Revenue for FY 2022/2023 is limited to amusement tax generated by the course and interest income. Expenditures include \$50 thousand to supplement golf course funding for any capital improvement project(s) that are justified and needed. As in past year, the course will take the lead on funding such projects.

## **221 – WATER & SEWER OPERATING FUND & 223 – WATER & SEWER CAPITAL FUND**

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

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

The Village purchases water from the Central Lake County Joint Action Water Agency (CLCJAWA) and monitors water quality at the point of delivery at the Cemetery Road pump station and throughout the system. The water purchased is routed through the Cemetery Road pump station before it is transferred Village of Gurnee

to the adjacent 3,000,000 gallon ground storage tank or one of the four elevated water towers detailed below.

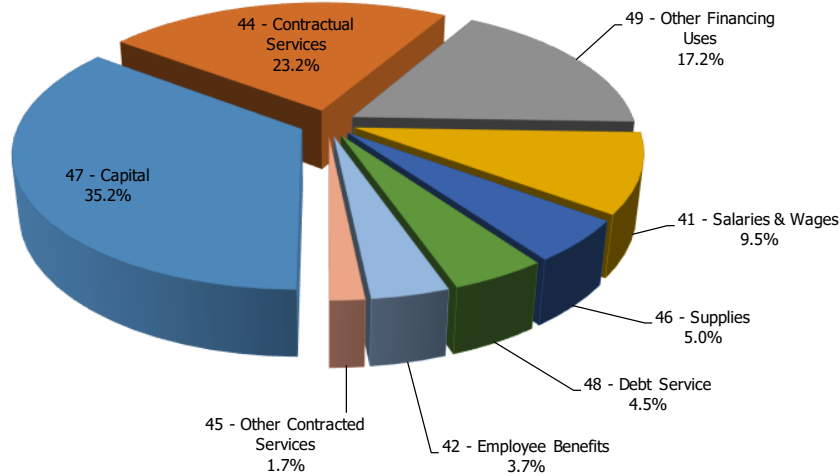
- Tower 1 (Fire Station #1) — 200,000 gallons (Demolished in 2018)
- Tower 2 (HeatherRidge) – 500,000 gallons
- Tower 3 (Pembroke) – 500,000 gallons
- Tower 4 (Northwestern) – 2,000,000 gallons
- Tower 5 (Knowles Rd.) – 2,000,000 gallons (New in 2020)

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

On January 11, 2016 the Village approved a five-year water and sewer rate plan that includes modest increases, while capturing future rate reductions from the Village’s water supplier and dedicating this funding to infrastructure improvements. The revised rate structure went into effect May 1, 2016 with the final adjustment taking place on May 1, 2020. Similar to FY 2021/2022, the FY 2022/2023 budget includes no adjustment to the current rates in place.

The Village’s water rate includes the rate charged by the water supplier, the Central Lake County Joint Action Water Agency (CLCJAWA). In FY 2021/2022 this rate was \$1.63 per 1,000 gallons. The rate is expected to increase to \$1.68 per 1,000 gallons in FY 2022/2023. A summary of the Water & Sewer Operating cost center’s last two years of actual expenditures, FY 2021/2022 budget and year end estimates and the funding request for FY 2022/2023 is provided below.

Water & Sewer Utility Combined							
221 - Water & Sewer Operating / 223 - Water & Sewer Capital Funds							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Revenues Over/(Under) Expenditures</b>	<b>\$418,078</b>	<b>\$404,876</b>	<b>(\$1,240,041)</b>	<b>\$247,946</b>	<b>(\$2,927,940)</b>	<b>(\$1,687,899)</b>	
<b>Revenues</b>	<b>\$12,810,565</b>	<b>\$9,193,446</b>	<b>\$9,400,535</b>	<b>\$9,591,985</b>	<b>\$9,572,500</b>	<b>\$171,965</b>	<b>101.8%</b>
32 - Licenses & Permits	49,653	78,479	110,000	110,000	110,000	-	100.0%
34 - Charges for Services	9,010,612	8,455,668	9,180,535	9,368,500	9,352,500	171,965	101.9%
35 - Fines & Forfeitures	100,812	80,293	100,000	100,000	100,000	-	100.0%
36 - Invests & Contribs	136,770	(13,358)	10,000	5,000	10,000	-	100.0%
39 - Other Sources	3,512,718	592,363	-	8,485	-	-	N/A
<b>Expenditures</b>	<b>\$12,392,487</b>	<b>\$8,788,570</b>	<b>\$10,640,576</b>	<b>\$9,344,039</b>	<b>\$12,500,440</b>	<b>\$1,859,864</b>	<b>117.5%</b>
41 - Salaries & Wages	1,126,959	1,058,194	1,127,422	1,086,000	1,190,271	62,849	105.6%
42 - Employee Benefits	788,305	778,456	763,124	735,991	462,460	(300,664)	60.6%
43 - Professional & Technical Services	16,246	12,980	18,300	19,000	18,500	200	101.1%
44 - Contractual Services	3,988,495	3,580,295	3,091,042	3,199,227	2,890,804	(200,238)	93.5%
45 - Other Contracted Services	144,406	175,693	154,523	219,436	206,321	51,798	133.5%
46 - Supplies	285,356	264,470	622,505	633,607	628,355	5,850	100.9%
47 - Capital	5,367,040	1,593,678	3,194,080	1,796,000	4,397,500	1,203,420	137.7%
48 - Debt Service	-	141,569	560,000	564,248	564,249	4,249	100.8%
49 - Other Financing Uses	675,680	1,183,236	1,109,580	1,090,530	2,141,980	1,032,400	193.0%



FY 2021/2022 Review

The main revenue source in the Water & Sewer Combined Fund is water and sewer sales. The Village expects to end FY 2021/2022 2.0% or \$191 thousand over budget. Both Water & Sewer Sales are projected to end the fiscal year slightly over budget.

The combined funds are expected to come in 12.2% or \$1.3 million under budget for FY 2021/2022 expenditures. The 41 – Salaries & Wages and 42 – Employee Benefits category are projected to end the fiscal year under budget as there was a vacancy during the fiscal year that was not immediately filled. The 44 – Contractual Services category is projected to end the year over budget as the Village purchased more water from CLCJAWA than it expected. In this instance, being over budget is good as it means the Village also sold more water than it expected. The 47 – Capital category is expected to finish \$1.4 million under budget due to the Utility Improvement and SCADA System line items. The Utility Improvement line items is under as contracts came in under budget, minor projects and the Village portion of intersection improvements at Washington & Hunt Club were carried forward to FY 2022/2023. SCADA is comprised of numerous hardware and software components used to monitor and control our utility system. The original system was installed in the early-1990s and while it has expanded and improvements have been made along the way, a larger holistic multi-year upgrade is warranted based on the age of some components, the availability of parts and the critical role it plays. The SCADA System line item had no expenditures and subsequently this funding has been carried forward to FY 2022/2023.

FY 2022/2023 Summary

FY 2022/2023 revenues are projected to increase by 1.8% or \$172 thousand. This is primarily the result Water Sales based on current consumption patterns.

FY 2022/2023 expenditures are expected to be 17.5% or \$1.9 million higher than the previous fiscal year. The 42 – Employee Benefits category is decreasing as health and wellness expenses have been moved to 49 – Other Financing Uses. Expenses related to the Village's Health and Wellness program been moved to a new internal service fund (231 - Health Insurance Fund) and charged back to departments through inter-fund transfers. The 47 – Capital category is increasing \$1.2 million compared to FY 2021/2022. The majority of this increase is the extension of water and sewer main on Juniper. 49 – Other Financing Use is increasing due to an increase in the Transfer to Fleet Services to support

equipment replacements. FY 2022/2023 Water & Sewer Capital Improvement Fund expenditures are detailed in *Section 7: Capital Improvement Budget Summary*.

Employee Count

Budget positions will increase by 1.30 full-time equivalents as a previously unbudgeted Maintenance Worker II has been added and Finance Assistant has been converted from part-time to full-time based.

Public Works Department - 22175***	FY 20/21	FY 21/22	FY 22/23			
	Budgeted	Budgeted	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
<b>Utility - 22175500</b>	<b>13.85</b>	<b>12.53</b>	<b>13.83</b>	<b>1.00</b>	<b>14.83</b>	<b>▲ 1.30</b>
<b>Full-Time FTE's</b>	<b>12.95</b>	<b>11.55</b>	<b>13.55</b>	<b>1.00</b>	<b>14.55</b>	<b>▲ 2.00</b>
Public Works Director	0.40	0.50	0.50	0.00	0.50	0.00
Village Engineer/Asst. PW Director	0.50	0.00	0.00	0.00	0.00	0.00
Superintendent	0.00	0.00	0.00	0.00	0.00	0.00
Supervisor	1.00	1.00	1.00	0.00	1.00	0.00
Waterworks Operator	1.00	1.00	0.00	0.00	0.00	▼ -1.00
Lead Maintenance Worker	1.00	1.00	2.00	0.00	2.00	▲ 1.00
Management Analyst	0.00	0.00	0.00	0.00	0.00	0.00
Assistant Administrator	0.20	0.20	0.20	0.00	0.20	0.00
Assistant to the Administrator	0.00	0.00	0.00	0.00	0.00	0.00
GIS Coordinator	0.25	0.25	0.25	0.00	0.25	0.00
Finance Assistant I	0.00	0.00	1.00	0.00	1.00	▲ 1.00
Maintenance Worker I	1.00	3.00	3.00	1.00	4.00	0.00
Maintenance Worker II	7.00	4.00	5.00	0.00	5.00	▲ 1.00
Administrative Secretary	0.60	0.60	0.00	0.00	0.00	▼ -0.60
Administrative Services Coordinator	0.00	0.00	0.60	0.00	0.60	▲ 0.60
General Office Secretary	0.00	0.00	0.00	0.00	0.00	0.00
<b>Part Time FTE's</b>	<b>0.90</b>	<b>0.98</b>	<b>0.28</b>	<b>0.00</b>	<b>0.28</b>	<b>▼ -0.70</b>
General Office Secretary	0.20	0.28	0.28	0.00	0.28	0.00
Finance Assistant I	0.70	0.70	0.00	0.00	0.00	▼ -0.70

## 231 – HEALTH INSURANCE FUND

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

Fund/Department/Division	Full-Time FTE's	Transferred From	Transferred To	Health Insurance	Dental Insurance	Life Insurance	Wellness	Total
<b>Total All Funds</b>	<b>225.00</b>	<b>100.0%</b>		<b>\$4,000,000</b>	<b>\$190,690</b>	<b>\$32,380</b>	<b>\$100,030</b>	<b>\$4,323,100</b>
<b>110 - General Fund</b>	<b>207.45</b>	<b>92.2%</b>		<b>\$3,688,000</b>	<b>\$175,816</b>	<b>\$29,854</b>	<b>\$92,228</b>	<b>\$3,985,898</b>
Administration - 11010100	7.8	3.5%	11010100-493033	\$138,667	\$6,611	\$1,123	\$3,468	\$149,867
Information Systems - 11010200	4.75	2.1%	11010200-493033	\$84,444	\$4,026	\$684	\$2,112	\$91,265
Planning/Building Safety - 11020100	8.50	3.8%	11020100-493033	\$151,111	\$7,204	\$1,223	\$3,779	\$163,317
Engineering - 11020200	5.50	2.4%	11020200-493033	\$97,778	\$4,661	\$792	\$2,445	\$105,676
PD Administration - 11040100	80.00	35.6%	11040100-493033	\$1,422,222	\$67,801	\$11,513	\$35,566	\$1,537,102
Communications - 11040200	23.00	10.2%	11040200-493033	\$408,889	\$19,493	\$3,310	\$10,225	\$441,917
Fire Department - 11050100	63.00	28.0%	11050100-493033	\$1,120,000	\$53,393	\$9,066	\$28,008	\$1,210,468
Streets - 11075100	14.90	6.6%	11075100-493033	\$264,889	\$12,628	\$2,144	\$6,624	\$286,285
<b>221 - W&amp;S Operating Fund</b>	<b>13.55</b>	<b>6.0%</b>		<b>\$240,889</b>	<b>\$11,484</b>	<b>\$1,950</b>	<b>\$6,024</b>	<b>\$260,347</b>
Utility - 22175500	13.55	6.0%	22175500-493033	\$240,889	\$11,484	\$1,950	\$6,024	\$260,347
<b>231 - Fleet Services Fund</b>	<b>4.00</b>	<b>1.8%</b>		<b>\$71,111</b>	<b>\$3,390</b>	<b>\$576</b>	<b>\$1,778</b>	<b>\$76,855</b>
Vehicle Maintenance - 23375200	4.00	1.8%	23375200-493033	\$71,111	\$3,390	\$576	\$1,778	\$76,855

231 - Health Insurance Fund							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Revenues Over/(Under) Expenditures</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Revenues</b>	\$0	\$0	\$0	\$0	\$4,323,100	\$4,323,100	N/A
39 - Other Sources	-	-	-	-	4,323,100	4,323,100	N/A
<b>Expenditures</b>	\$0	\$0	\$0	\$0	\$4,323,100	\$4,323,100	N/A
42 - Employee Benefits	-	-	-	-	4,323,100	4,323,100	N/A

### FY 2021/2022 Review

Data is in the individual divisions within the 110 – General Fund, 221 – Water & Sewer Fund and 233 – Fleet Services Funds.

### FY 2022/2023 Summary

The total program budget is increasing \$294 thousand or 7.3% versus the FY 2021/2022 budget. This increase is due to market changes in premiums and stop/loss coverage as well as anticipated wellness programs for employees.

## 233 – FLEET SERVICES FUND

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

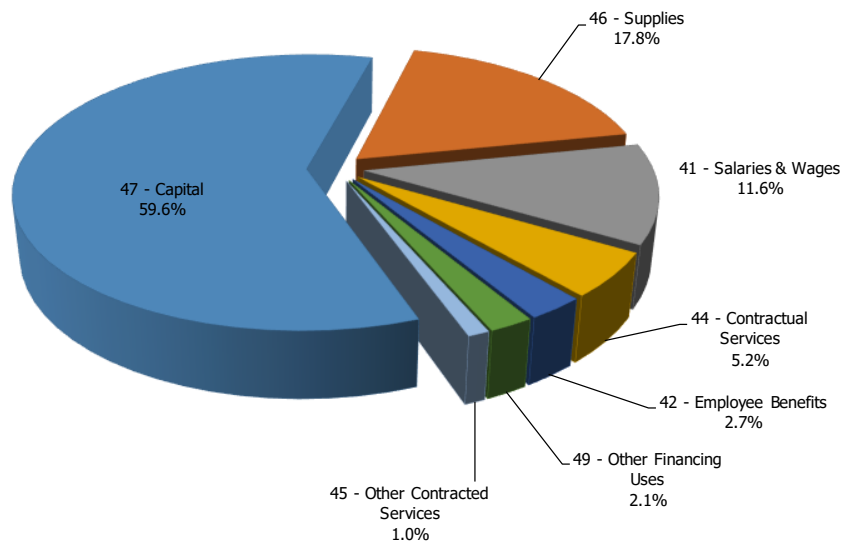
- **Fleet Operations** costs include in-house labor, benefits, overhead and contracted work. Labor Hours are tracked in-house via a fleet management software system provided by Computerized Fleet Analysis (CFA). These costs are charged back to departments based on the average number of labor hours spent on each department over the last five years.
- **Parts** inventory is maintained so common parts are available to repair vehicles and equipment as needed. Parts are received into inventory and expensed as used on each department’s vehicles or equipment. Inventory usage is tracked in the CFA system. These costs are charged back to departments based on the average parts expensed out of inventory for each department over the last five years.
- **Fuel** use is tracked in a separate fuel management system. The Village maintains a regular and diesel fuel station to service the Village fleet. Fuel is bought in bulk and recorded into inventory and expensed as it is used by departments. Fuel is charged back to departments based on the average gallons of regular and diesel fuel expended out of inventory for each department over the last five years and a current price assumption.
- **Vehicles & Equipment** replacement costs are transferred from the 131 – Capital Fund for Public Works Streets Division and Police Department vehicles & equipment and from 223 – Water & Sewer Capital for Utility Division vehicles & equipment.

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



Fund/Department/Division	Transferred From	Transferred To	Fleet Operations	Parts	Fuel	Vehicles & Equipment	Total
<b>Total All Funds</b>			<b>\$814,490</b>	<b>\$170,500</b>	<b>\$459,000</b>	<b>\$2,167,200</b>	<b>\$3,611,190</b>
<b>110 - General Fund</b>			<b>\$639,963</b>	<b>\$125,251</b>	<b>\$397,546</b>	<b>\$0</b>	<b>\$1,162,760</b>
11020100 - CD Planning & Building	11020100-493031	23320100-339101	\$15,948	\$3,323	\$7,959		\$27,230
11020200 - CD Engineering	11020200-493031	23320200-339101	\$36,614	\$5,044	\$11,802		\$53,460
11040100 - Police	11040100-493031	23340100-339101	\$230,641	\$48,912	\$234,217		\$513,770
11050100 - Fire	11050100-493031	23350100-339101			\$59,000		\$59,000
11075100 - PW Streets	11075100-493031	23375100-339101	\$356,760	\$67,973	\$84,568		\$509,300
<b>131 - Capital Improvement Fund</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,276,200</b>	<b>\$1,276,200</b>
13140100 - Police	13110100-493031	23340100-339106				\$385,200	\$385,200
13175100 - PW Streets	13110100-493031	23375200-339106				\$891,000	\$891,000
<b>221 - W&amp;S Operating Fund</b>			<b>\$174,527</b>	<b>\$45,249</b>	<b>\$61,454</b>	<b>\$0</b>	<b>\$281,230</b>
22175500 - PW Utility	22175500-493031	23375500-339110	\$174,527	\$45,249	\$61,454		\$281,230
<b>223 - W&amp;S capital Fund</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$891,000</b>	<b>\$891,000</b>
22375500 - PW Utility	22375500-493031	2337520-339111				\$891,000	\$891,000

233 - Fleet Services Fund							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$0	\$669,695	(\$217,315)	(\$347,228)	\$2,038	\$219,353	
<b>Revenues</b>	<b>\$0</b>	<b>\$2,300,343</b>	<b>\$1,580,660</b>	<b>\$1,600,660</b>	<b>\$3,641,190</b>	<b>\$2,060,530</b>	<b>230.4%</b>
34 - Charges for Services	-	5,827	15,000	35,000	30,000	15,000	200.0%
39 - Other Sources	-	2,294,516	1,565,660	1,565,660	3,611,190	2,045,530	230.6%
<b>Expenditures</b>	<b>\$0</b>	<b>\$1,630,647</b>	<b>\$1,797,975</b>	<b>\$1,947,888</b>	<b>\$3,639,152</b>	<b>\$1,841,177</b>	<b>202.4%</b>
41 - Salaries & Wages	-	367,129	406,649	402,218	423,640	16,991	104.2%
42 - Employee Benefits	-	196,416	201,421	197,032	98,472	(102,949)	48.9%
43 - Professional & Technical Services	-	321	280	332	280	-	100.0%
44 - Contractual Services	-	134,061	168,975	156,661	187,895	18,920	111.2%
45 - Other Contracted Services	-	21,156	23,950	28,415	37,385	13,435	156.1%
46 - Supplies	-	413,228	461,200	627,730	648,100	186,900	140.5%
47 - Capital	-	498,336	535,500	535,500	2,167,200	1,631,700	404.7%
49 - Other Financing Uses	-	-	-	-	76,180	76,180	N/A



### FY 2021/2022 Review

Revenues will end slightly over budget as the 41 – Charges for Service line item is projected to end the year over budget \$20 thousand due to the Fuel Surcharge line item. The Village applies a surcharge to contractual partners that purchase gas from the Village. These partners purchased more fuel than anticipated in FY 2021/2022. 39 – Other Sources revenue are scheduled transfers from the General, Capital, Water & Sewer Operating and Water & Sewer Capital Funds and will end on budget. Expenditures in the Fleet Services Fund are expected on budget. 46 – Supplies is projected to the end the fiscal year \$167 thousand over budget due to the Fuel line item. The price of fuel increased substantially during FY 2021/2022. This increase is partially offset by a projected savings of \$147 thousand in the 47 Village of Gurnee



– Capital category. This is a result of the Village not expecting to take delivery until after April 30, 2022 of one of the plows it ordered. As a result, this expense has been carried forward to FY 2022/2023.

FY 2022/2023 Summary

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

All expenses related to operating a fleet maintenance garage are included in the FY 2022/2023 budget. This includes Salaries and benefits, overhead, outside work, parts, fuel and other supplies. Included in the 47 - Capital category is the replacement of the small Public Works loader, backhoe combination machine, mini-excavator, four Public Works plows, a mobile generator, three marked Police squads, two unmarked Police squads, two Community Service Officer vehicles and one Evidence Technician vehicle.

Employee Count

Budget positions will remain consistent with the prior fiscal year.

Public Works Department - 23375***	FY 20/21	FY 21/22	FY 22/23			
	Budgeted	Budgeted	Budgeted	Unbudgeted	Total Authorized	Budgeted Change
<b>Vehicle Maintenance - 23375200</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>
<b>Full-Time FTE's</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>
Fleet Manager	1.00	1.00	1.00	0.00	1.00	0.00
Mechanic	3.00	3.00	3.00	0.00	3.00	0.00
<b>Part Time FTE's</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Fleet Manager	0.00	0.00	0.00	0.00	0.00	0.00
Mechanic	0.00	0.00	0.00	0.00	0.00	0.00

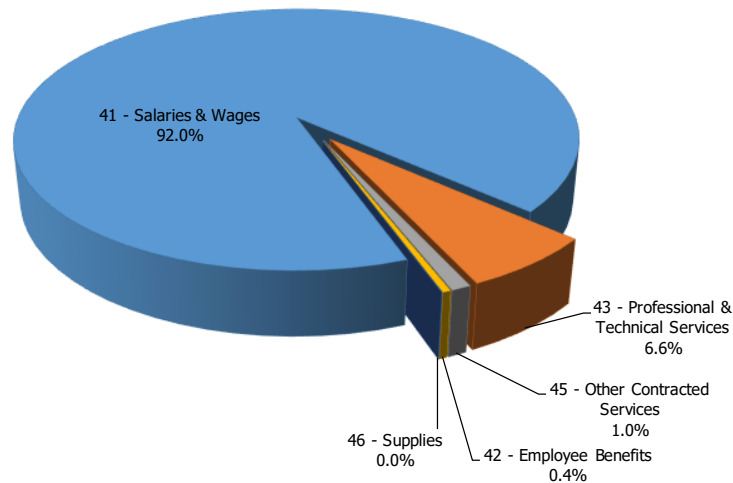
## 307 - POLICE PENSION FUND

The Police Pension Fund accounts for the resources necessary to provide retirement and disability pension benefits to sworn personnel of the Village’s Police Department. Financing is provided by Village contributions, employee payroll withholdings and investment income. The pension fund has its own board which contracts for approves expenditures and reviews requests for retirements and/or disability. Pension consolidation legislation passed in 2020, resulted in the creation of a single investment entity for both the Police and Fire Pension Funds throughout the State. These newly created Boards oversee investment activity and the assumptions for the annual actuarial study used to determine employer contributions. The Village maintains its own Pension Funding Policy and will seek to align he assumptions with those of the new Boards. One of the assumptions expected to change is the assumed rate of return. It is anticipated the Boards will settle somewhere between 6.50% and 7.00%. The Village is currently using a 7.00% assumed rate of return. Pending actions at the newly created State-level Illinois Firefighter’s Pension Investment Fund and Illinois Police Officer’s Pension Investment Fund the Village’s assumption may result in the Village’s Pension Funding Policy being adjusted concurrently.

When the Village eliminated the property tax levy in 2000, the employer contributions were transferred into the Pension Fund from General Fund revenues. The lump sum employer contributions are made based upon an independent actuarial calculation which is taken from the most recent audited fiscal year which ended April 30, 2022. The funding level increased from 72.9% to 83.2% for police primarily due better than anticipated investment returns. The Fund experienced a rate of return on investments of 33.1% versus the rate of return assumption of 7.0%. This also caused the employer Actuarially Required

Contribution (ARC) to go down by 20.7% from \$2,554,119 to \$2,054,393. Upholding the principle of conservatively funding pensions, the Village budgeted for an increase equivalent to a reduction in the assumed rate of return from 7.00% to 6.75% or an increase of 3% whichever is greater. In the case of the Police Pension Fund this resulted in a 3.0% increase from \$2,554,119 to \$2,630,742 or an overfunding of \$606,349 from the ARC. A summary of the Police Pension Fund's last two years of actual expenditures, FY 2021/2022 budget and year end estimates and the funding request for FY 2022/2023 follow.

307 - Police Pension Fund							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Revenues Over/(Under) Expenditures</b>	<b>\$2,546,132</b>	<b>\$19,492,078</b>	<b>\$3,753,057</b>	<b>\$8,674,050</b>	<b>\$4,428,742</b>	<b>\$675,685</b>	
<b>Revenues</b>	<b>\$5,529,830</b>	<b>\$22,707,311</b>	<b>\$7,363,719</b>	<b>\$12,389,119</b>	<b>\$8,158,742</b>	<b>\$795,023</b>	<b>110.8%</b>
36 - Invests & Contribs	5,529,830	22,707,299	7,363,719	12,389,119	8,158,742	795,023	110.8%
39 - Other Sources	-	12	-	-	-	-	N/A
<b>Expenditures</b>	<b>\$2,983,699</b>	<b>\$3,215,233</b>	<b>\$3,610,662</b>	<b>\$3,715,069</b>	<b>\$3,730,000</b>	<b>\$119,338</b>	<b>103.3%</b>
41 - Salaries & Wages	2,725,348	2,919,165	3,311,862	3,416,269	3,433,000	121,138	103.7%
42 - Employee Benefits	7,500	-	15,000	15,000	15,000	-	100.0%
43 - Professional & Technical Services	216,691	271,760	246,800	246,800	245,000	(1,800)	99.3%
45 - Other Contracted Services	34,160	24,308	36,000	36,000	36,000	-	100.0%
46 - Supplies	-	-	1,000	1,000	1,000	-	100.0%



FY 2021/2022 Review

Revenues are expected to finish \$5.0 million or 68.2% over budget due to investment performance. The Village budgets investment income consistent with the actuarial assumption of 7.0%. The Fund is expected to greatly exceed the assumption with market valuation and fixed income interest earnings.

Expenditures are also expected to finish \$104 over budget primarily due to the timing of retirements and subsequent pension distributions. Staff makes every attempt to predict retirement dates to prepare the budget for pension distributions.

FY 2022/2023 Summary

Revenues increased 10.8% or \$795 thousand versus the FY 2021/2022 budget. The actuarial assumption for investment returns is 7.0% and therefore the Village budgeted for a 7.0% return. This budgeting methodology will allow the Village to easily determine where returns are at versus the actuarial assumption. The lump sum employer contribution for FY 2022/2023 is increasing from \$2,554,119 last year to \$2,630,742 (\$76,623 or 3.0%) for Police.

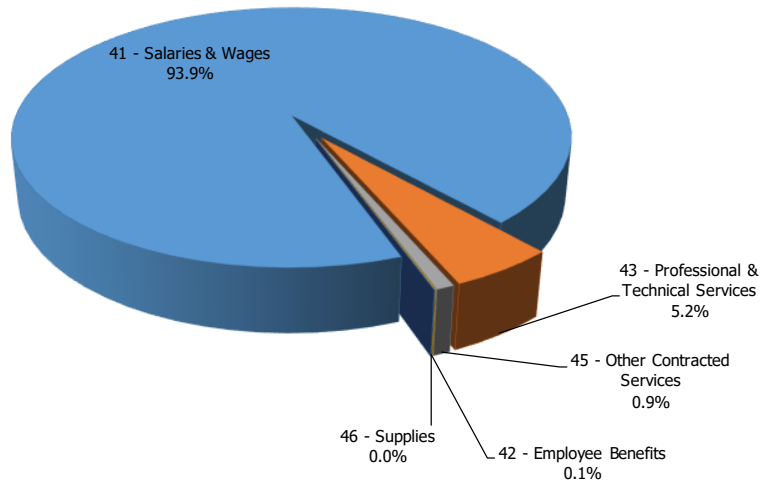
Expenditures increased 3.3% or \$119 thousand due largely to cost of living adjustments on current pensions and anticipated retirements.

## 308 - FIRE PENSION FUND

The Fire Pension Fund accounts for the resources necessary to provide retirement and disability pension benefits to sworn personnel of the Village's Fire Department. Financing is provided by Village contributions, employee payroll withholdings and investment income. The pension fund has its own board which approves expenditures and reviews requests for retirements and/or disability. Pension consolidation legislation passed in 2020, resulted in the creation of a single investment entity for both the Police and Fire Pension Funds throughout the State. These newly created Boards oversee investment activity and the assumptions for the annual actuarial study used to determine employer contributions. The Village maintains its own Pension Funding Policy and will seek to align the assumptions with those of the new Boards. One of the assumptions expected to change is the assumed rate of return. It is anticipated the Boards will settle somewhere between 6.50% and 7.00%. The Village is currently using a 7.00% assumed rate of return. Pending actions at the newly created State-level Illinois Firefighter's Pension Investment Fund and Illinois Police Officer's Pension Investment Fund the Village's assumption may result in the Village's Pension Funding Policy being adjusted concurrently.

The Village's employer contributions constitute the majority of fund revenues. When the Village eliminated the property tax levy in 2000, the employer contributions were transferred into the Pension Fund from General Fund revenues. The lump sum employer contributions are made based upon an independent actuarial calculation which is taken from the most recent audited fiscal year which ended April 30, 2022. The Fund experienced a rate of return on investments of 17.3% versus the rate of return assumption of 7.0%. This also caused the employer Actuarially Required Contribution (ARC) to go down by 7.6% from \$2,110,682 to \$1,951,275. Upholding the principle of conservatively funding pensions, the Village budgeted for an increase equivalent to a reduction in the assumed rate of return from 7.00% to 6.75% or an increase of 3% whichever is greater. In the case of the Fire Pension Fund this resulted in a 4.3% increase from \$2,110,682 to \$2,201,735 or an overfunding of \$250,460 from the ARC. A summary of the Fire Pension Fund's last two years of actual expenditures, FY 2021/2022 budget and year end estimates and the funding request for FY 2022/2023 are provided below.

308 - Fire Pension Fund							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Revenues Over/(Under) Expenditures</b>	<b>\$1,558,015</b>	<b>\$12,179,855</b>	<b>\$3,287,270</b>	<b>\$4,351,832</b>	<b>\$2,332,885</b>	<b>(\$954,385)</b>	
<b>Revenues</b>	<b>\$3,300,923</b>	<b>\$14,249,651</b>	<b>\$5,682,932</b>	<b>\$6,568,682</b>	<b>\$4,777,735</b>	<b>(\$905,197)</b>	<b>84.1%</b>
36 - Invests & Contribs	3,300,923	14,249,651	5,682,932	6,568,682	4,777,735	(905,197)	84.1%
<b>Expenditures</b>	<b>\$1,742,908</b>	<b>\$2,069,796</b>	<b>\$2,395,662</b>	<b>\$2,216,850</b>	<b>\$2,444,850</b>	<b>\$49,188</b>	<b>102.1%</b>
41 - Salaries & Wages	1,630,159	1,933,779	2,245,812	2,067,000	2,295,000	49,188	102.2%
42 - Employee Benefits	1,410	1,250	1,250	1,250	1,250	-	100.0%
43 - Professional & Technical Services	90,196	112,677	126,100	126,100	126,100	-	100.0%
45 - Other Contracted Services	21,143	22,091	21,500	21,500	21,500	-	100.0%
46 - Supplies	-	-	1,000	1,000	1,000	-	100.0%



FY 2021/2022 Review

Revenues are expected to finish \$1.0 million or 17.8% under at budget, primarily due to lower than expected investment performance, contrary to the Police Pension. The Village budgets investment income consistent with the actuarial assumption of 7.0%.

Expenditures are expected to finish \$179 thousand under budget, primarily due to the timing of retirements and subsequent pension payments. Staff makes every attempt to predict retirement dates to prepare the budget for pension distributions.

FY 2022/2023 Summary

Revenues decreased \$905 thousand or 15.9% versus the FY 2021/2022 budget. The actuarial assumption for investment returns is 7.0% and therefore the Village budgeted for a 7.0% return. This budgeting methodology will allow the Village to easily determine where returns are at versus the actuarial assumption. The lump sum employer contribution for FY 2022/2023 is increasing from \$2,110,682 last year to \$2,201,735 this year (\$91,053 or 4.3%) for Fire.

Expenditures increased 2.1% or \$49 thousand due largely to an increase in anticipated pension payments.

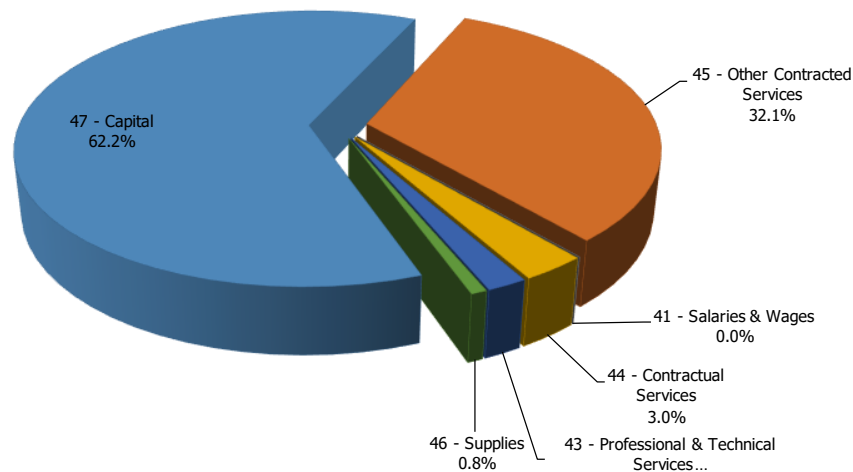
**411 – NORTHEAST LAKE COUNTY CONSOLIDATED  
EMERGENCY TELEPHONE SYSTEMS BOARD**

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

The NLCC-ETSB is considered a component unit of the Village, as such it is reported in the Village’s Comprehensive Annual Financial Report and included in the Village’s annual audit. The NLCC-ETSB is Village of Gurnee Page 144 of 313 FY 2022/2023 Annual Budget

governed by a nine member Board consisting of six representatives from the Village of Gurnee and three from the City of Zion. The Village is responsible for the accounting and financial reporting of the NLCC-ETSB. All financial decisions are made by the nine member board, with a subcommittee responsible for preparing the draft budget. The Fund is broken into two divisions for Gurnee and Zion. Each municipality is responsible for making purchases and seeking reimbursement from the NLCC-ETSB. A summary of the NLCC-ETSB Fund's FY 2021/2022 budget and year end estimates and the funding request for FY 2022/2023 are provided below.

411 - Northeast Lake County Consolidated Emergency Telephone Systems Board							
Category	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Revenues Over/(Under) Expenditures</b>	<b>\$358,911</b>	<b>\$457,128</b>	<b>(\$1,117,607)</b>	<b>\$30,543</b>	<b>(\$1,230,676)</b>	<b>(\$113,069)</b>	
<b>Revenues</b>	<b>\$926,981</b>	<b>\$908,873</b>	<b>\$875,500</b>	<b>\$878,500</b>	<b>\$875,500</b>	<b>\$0</b>	<b>100.0%</b>
33 - Intergovernmental	909,600	906,156	875,000	875,000	875,000	-	100.0%
36 - Invests & Contribs	17,381	2,716	500	3,500	500	-	100.0%
<b>Expenditures</b>	<b>\$568,070</b>	<b>\$451,745</b>	<b>\$1,993,107</b>	<b>\$847,957</b>	<b>\$2,106,176</b>	<b>\$113,069</b>	<b>105.7%</b>
41 - Salaries & Wages	-	-	96,350	85,000	-	(96,350)	0.0%
43 - Professional & Technical Services	2,280	1,239	49,700	34,700	39,700	(10,000)	79.9%
44 - Contractual Services	43,131	44,301	55,000	51,000	63,750	8,750	115.9%
45 - Other Contracted Services	239,115	294,185	435,907	358,460	675,736	239,829	155.0%
46 - Supplies	-	24,977	41,000	15,000	16,000	(25,000)	39.0%
47 - Capital	283,545	87,042	1,315,150	303,797	1,310,990	(4,160)	99.7%



### FY 2021/2022 Review

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

Expenditures for Gurnee are expected to finish 57.5% or \$1.1 million under budget primarily due to the 47 – Capital category. The replacement of the Computer-Aided Dispatch (CAD) software, as well as radio and radio counsel improvements were delayed. A portion of these improvements are proposed to be purchased in conjunction with Lake County and its larger consolidation effort. This process lagged behind anticipated timelines and therefore the expenses have been carried forward to FY 2022/2023.

Expenditures for Zion are expected to slightly under budget.

### FY 2022/2023 Summary

Revenues are projected to remain flat.

Expenditures are increasing 5.7% or \$113 thousand. The 41 – Salaries category is decreasing as the Fund will not reimburse the salary and benefits for a Communications Operator position. This was a one-

time budget item that was completed in FY 2021/2022. The 45 – Other Contractual Services category is increasing by \$240 thousand due to the Emergency Backup (UPS/Generator), Radio Maintenance and Voice/Data Logger Recurring Maintenance line items. Both Gurnee and Zion will continue a multi-year rollout and upgrade to Starcom 21 radios and replacing mobile data computers.



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SECTION VII – CAPITAL IMPROVEMENT BUDGET

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# CAPITAL IMPROVEMENT SUMMARY

FY 2022/2023 funded capital and infrastructure budget totals \$17.7 million. Historically the Village has funded infrastructure improvements through one-time revenues from development and operating surpluses in the General Fund. Recognizing limited future development opportunities and the need for long-term infrastructure funding, the Village increased the Home Rule Sales Tax from 0.50% to 1.00% effective January 1, 2015. The additional revenue is dedicated to capital and infrastructure by ordinance and is anticipated to be approximately \$4.9 million in FY 2022/2023, up 38.8% from the COVID-19 pandemic low in FY 2020/2021, but 5.2% lower than the FY 2021/2022 year-end forecast of \$5.1 million. Management is predicting a drop off in consumer spending in FY 2022/2023. Home Rule Sales Tax is the main funding source for the general government portion of the Village's Multi-Year Capital Improvement Plan (CIP) accounting for approximately 27.6% of the Fiscal Year 2022/2023 funding. The Water & Sewer portion of the CIP is largely funded from water bill collections and reserves to enable an aggressive program.

Capital Expenditures are defined in the Village's Fixed Asset Policy, included in *Section 11: Appendix*, as tangible property with a useful life greater than one fiscal period that exceeds prescribed cost thresholds. Examples include land and land improvements, building and building improvements, vehicles, machinery and equipment and infrastructure. Assets should be charged to a Capital account in the Fund that paid for the asset. Generally, capital assets activity will be contained within the Motor Fuel Tax Fund, Capital Improvement Fund and Water & Sewer Capital Fund. *Section 7: Capital Improvement Budget* includes elements of the CIP with a focus on FY 2022/2023 spending and the potential operating impacts.

Highlights of FY 2022/2023 capital spending includes:

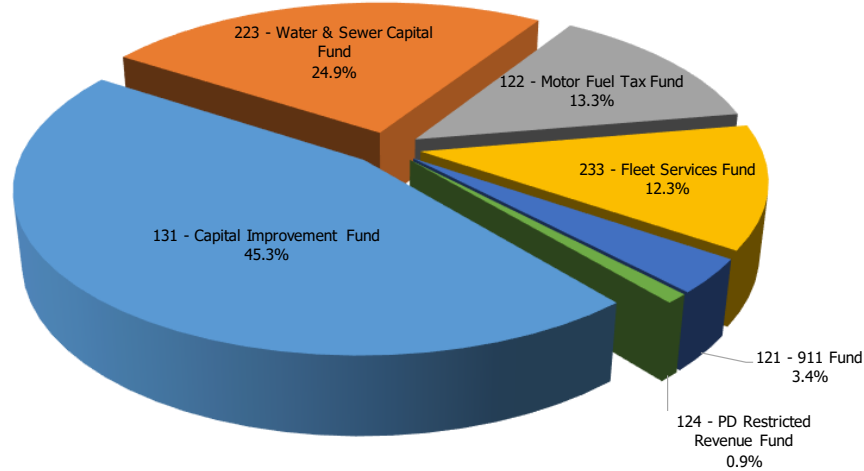
- **Transportation System - \$7.5 million**
  - \$6.5 million in resurfacing/rehabilitation work
  - \$375 thousand in Engineering consulting and inspections
  - \$200 thousand for sidewalk improvements along Knowles Road
  - \$150 thousand in pavement marking upgrades
  - \$140 thousand for sidewalk improvements along Hunt Club Rd and Washington St
  - \$128 thousand for street light fixtures, poles and wire upgrades
  - \$155 thousand in annual sidewalk maintenance focused on Zone 3
- **Buildings & Building Improvements - \$513 thousand**
  - \$50 thousand for Administration
  - \$123 thousand for the Police Department
  - \$150 thousand for the Fire Department
  - \$140 thousand for Public Works (split 50/50 between Streets and Water & Sewer)
  - \$50 thousand for Bittersweet Golf Course
- **Water & Sewer System - \$4.1 million**
  - \$1.0 million for Lawrence Avenue water main replacement & Route 21 water main loop Improvement.
  - \$1.5 million for new water and sanitary sewer installation along Juniper
  - \$870 thousand for water main at the intersection of Hunt Club Rd and Washington Street and at Stearns School Road near US 41.
  - \$280 thousand for enhancements to electrical cabinetry at lift stations
  - \$225 thousand in SCADA system upgrades
  - \$60 thousand for design engineering
  - \$150 thousand for Sewer Televising & Lining

- **Vehicles & Equipment - \$3.6 million**
  - Police Department
    - \$475 thousand for three squad cars, one evidence tech vehicle, four unmarked vehicles and two Community Service Officer vehicles (squads rolled down to Community Development)
    - \$95 thousand for a mobile generator (Split 50/50 with Public Works)
    - \$75 thousand for evidence tracking and gear
  - Fire Department
    - \$750 thousand for the replacement of an engine (1321)
    - \$290 thousand for the replacement of an ambulance (1344)
    - \$162 thousand for a potential 90/10 grant
    - \$55 thousand for a command vehicle (1398)
    - \$30 thousand for warning siren and pre-emption system maintenance
  - Public Works
    - \$1.1 million for four single axle heavy duty trucks (Split 50/50 Streets/W&S)
    - \$213 thousand for a small loader (Split 50/50 Streets/W&S)
    - \$165 thousand for a backhoe combo machine (Split 50/50 Streets/W&S)
    - \$95 thousand for a mobile generator (Split 50/50 with Police)
    - \$90 thousand for a mini-excavator (Split 50/50 Streets/W&S)
    - \$60 thousand for a sniper jetter machine (Split 50/50 Streets/W&S)
  
- **Stormwater Management - \$300 thousand**
  - \$150 thousand for culvert work on Grove Road and other areas
  - \$150 thousand for floodplain property acquisition and demolition
  
- **Technology - \$1.7 million**
  - Village-Wide
    - \$181 thousand network equipment and applications
    - \$143 thousand for virtualization & storage hardware at various facilities
    - \$98 thousand for cyber security enhancements
    - \$17 thousand for Fixed Assets tracking/accounting software
  - Administration
    - \$58 thousand for conferencing and website upgrades/services
    - \$40 thousand for physical security improvements
    - \$20 thousand for audio visual upgrades for the Council Chambers
  - Police Department & Communications
    - \$600 thousand for computer aided dispatch replacement
    - \$215 thousand for records management replacement
    - \$28 thousand for physical security improvements
    - \$30 thousand for audio/video upgrades
  - Fire Department
    - \$50 thousand for notifications systems
    - \$5 thousand for physical security improvements
  - Public Works
    - \$203 thousand for SCADA system upgrades/optimization
    - \$33 thousand for virtualization and storage upgrades
    - \$13 thousand for physical security improvements

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

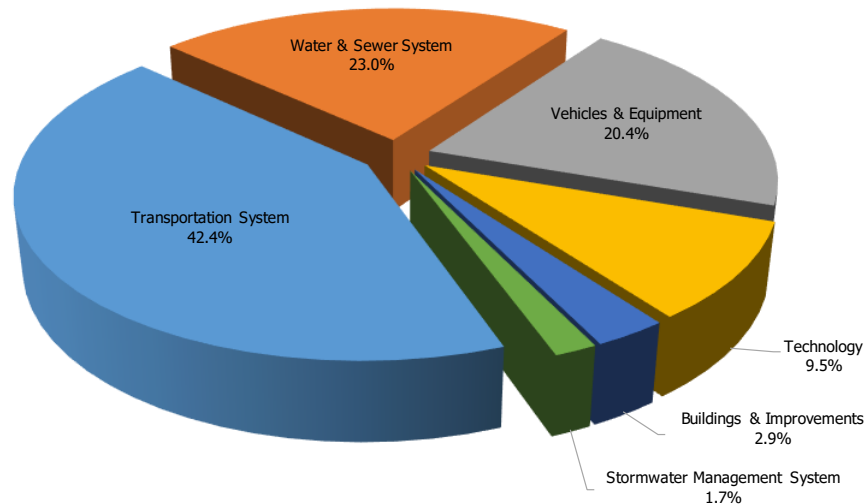
## CAPITAL BUDGET BY FUND

Fund	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total All Funds</b>	<b>\$12,291,286</b>	<b>\$9,137,775</b>	<b>\$13,167,015</b>	<b>\$8,723,239</b>	<b>\$17,726,350</b>	<b>\$4,559,335</b>	<b>134.6%</b>
121 - 911 Fund	\$0	\$2,000	\$600,000	\$0	\$600,000	-	100.0%
122 - Motor Fuel Tax Fund	\$1,657,020	\$1,347,149	\$1,618,185	\$1,618,185	\$2,345,000	726,815	144.9%
124 - PD Restricted Revenue Fund	\$0	\$43,399	\$216,500	\$55,000	\$165,000	(51,500)	76.2%
131 - Capital Improvement Fund	\$5,267,226	\$5,887,690	\$7,002,750	\$4,865,137	\$8,001,650	998,900	114.3%
211 - Golf Course Fund	\$0	\$42,338	\$0	\$0	\$50,000	50,000	0.0%
223 - Water & Sewer Capital Fund	\$5,367,040	\$1,316,863	\$3,194,080	\$1,796,000	\$4,397,500	1,203,420	137.7%
233 - Fleet Services Fund	\$0	\$498,336	\$535,500	\$388,917	\$2,167,200	1,631,700	404.7%



## CAPITAL BUDGET BY SYSTEM

Fund	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total All Funds</b>	<b>\$12,291,286</b>	<b>\$9,137,775</b>	<b>\$13,167,015</b>	<b>\$8,723,239</b>	<b>\$17,726,350</b>	<b>\$4,559,335</b>	<b>134.6%</b>
Transportation System	\$4,404,934	\$3,942,765	\$4,033,185	\$2,623,185	\$7,518,000	3,484,815	186.4%
Buildings & Improvements	\$952,599	\$3,374,249	\$3,267,000	\$3,312,934	\$513,000	(2,754,000)	15.7%
Water & Sewer System	\$5,102,503	\$1,210,604	\$2,954,580	\$1,540,000	\$4,085,000	1,130,420	138.3%
Vehicles & Equipment	\$1,312,790	\$541,745	\$1,113,500	\$475,820	\$3,618,700	2,505,200	325.0%
Stormwater Management System	\$391,421	\$8,565	\$450,000	\$315,300	\$300,000	(150,000)	66.7%
Technology	\$127,039	\$59,847	\$1,348,750	\$456,000	\$1,691,650	342,900	125.4%



# TRANSPORTATION SYSTEM OVERVIEW

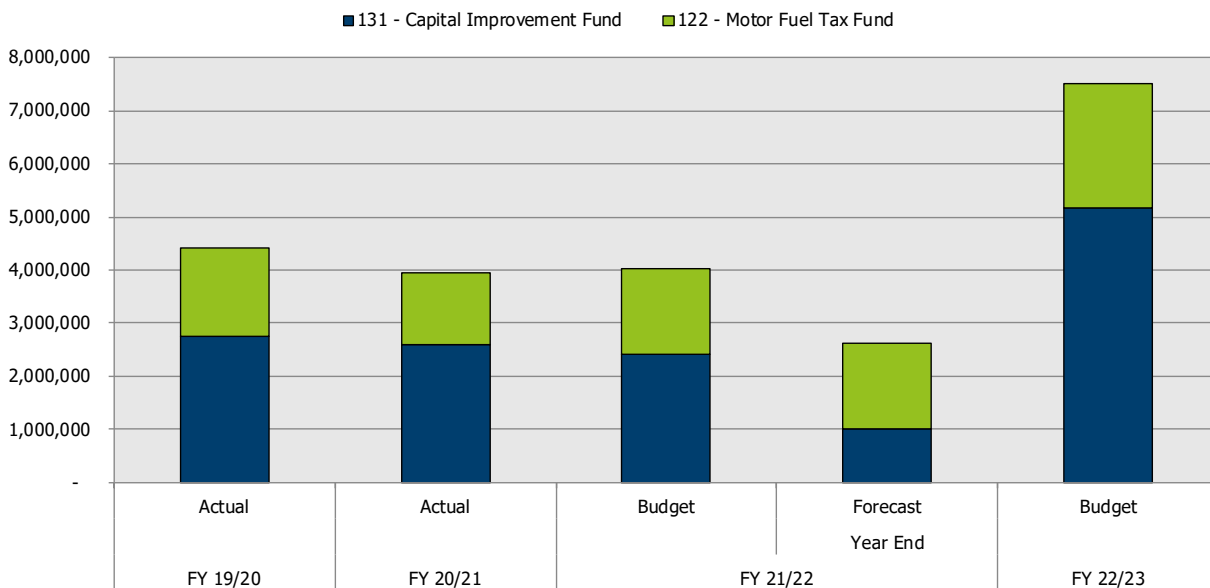
The Village’s transportation system consists of pedestrian and vehicular facilities. The Village recognizes the need to have a network of pedestrian connections throughout the community. The Village Board adopted the Village of Gurnee Pedestrian/Bicycle Trail Master Plan in 1994 to serve as a guide for the Village’s trail system. Funds are included in the plan for the construction of additional sidewalk and pedestrian paths over the next five years. Pedestrian facilities include concrete sidewalks, paved pedestrian trails, bridges and unpaved pedestrian trails throughout the community. The Village maintains approximately 146 miles of concrete sidewalk on local, county and state roadways.

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

The following charts illustrate the uses of funds related to the Transportation System in FY 2022/2023.

Transportation System	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total Transportation System Expenditures</b>	<b>4,404,934</b>	<b>\$3,942,765</b>	<b>\$4,033,185</b>	<b>\$2,623,185</b>	<b>\$7,518,000</b>	<b>\$3,484,815</b>	<b>186.4%</b>
<b>122 - Motor Fuel Tax Fund</b>	<b>1,657,020</b>	<b>\$1,347,149</b>	<b>\$1,618,185</b>	<b>\$1,618,185</b>	<b>\$2,345,000</b>	<b>\$726,815</b>	<b>144.9%</b>
443012 - Street Surfacing-Maint	1,600,000	1,000,000	1,618,185	1,228,655	1,860,000	241,815	114.9%
443013 - Crack Sealing	57,020	-	-	-	-	-	0.0%
472002 - Intergov Cost Sharing	-	347,149	-	-	-	-	0.0%
443012 - Street Surfacing-Maint	-	-	-	42,381	45,000	45,000	0.0%
443012 - Street Surfacing-Maint	-	-	-	347,149	440,000	440,000	0.0%
<b>131 - Capital Improvement Fund</b>	<b>2,747,914</b>	<b>\$2,595,616</b>	<b>\$2,415,000</b>	<b>\$1,005,000</b>	<b>\$5,173,000</b>	<b>\$2,758,000</b>	<b>214.2%</b>
474005 - East Grand Enhancements	76,466	4,140	-	-	-	-	0.0%
474004 - Street Lights	100,560	-	125,000	125,000	128,000	3,000	102.4%
433008 - Engineering Consultant	168,275	179,850	225,000	150,000	375,000	150,000	166.7%
443012 - Street Surfacing-Maint	1,818,760	2,411,262	1,800,000	605,000	4,000,000	2,200,000	222.2%
443014 - Pavement Marking	32,370	364	-	-	150,000	150,000	0.0%
443015 - Public Sidewalk	124,698	-	125,000	125,000	155,000	30,000	124.0%
472002 - Intergov Cost Sharing	367,814	-	140,000	-	165,000	25,000	117.9%
472011 - Sidewalk Improvements	58,973	-	-	-	200,000	200,000	0.0%

## Transportation System Spending



## **TRANSPORTATION SYSTEM DETAIL**

### **MOTOR FUEL TAX FUND – 122**



**2022 Construction Season Road Rehabilitation Program \$6.5 million (\$2.3 million 122-Motor Fuel Tax Fund, \$4.2 million 131-Capital Improvement Fund):** The roadway program for FY 2022/2023 continues with an aggressive program to rehabilitate roadways throughout the community.

**Future Operating Budget Impact:** None

### **CAPITAL IMPROVEMENT FUND – 131**



**Street Lights \$128 thousand:** As the road program progresses, the Village will update street lights at the same time if needed. Timing the programs together minimizes disruptions to residents. FY 2022/2023 is the final year of conversion to LED street lights. The FY2021/2022 program was delayed due to the pandemic.

**Future Operating Budget Impact:** The Village is on a fixed rate schedule for energy supply so no usage savings will be realized. The Village will realize an operating savings from the replacement of bulbs as LED have a longer lifespan.



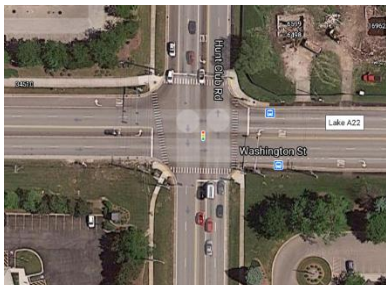
**Engineering Consultant \$375 thousand:** Contractual engineers will provide assistance to supplement full-time staff during the construction season. This assistance will include design and construction oversight services and planning for the following construction season.

**Future Operating Budget Impact:** None



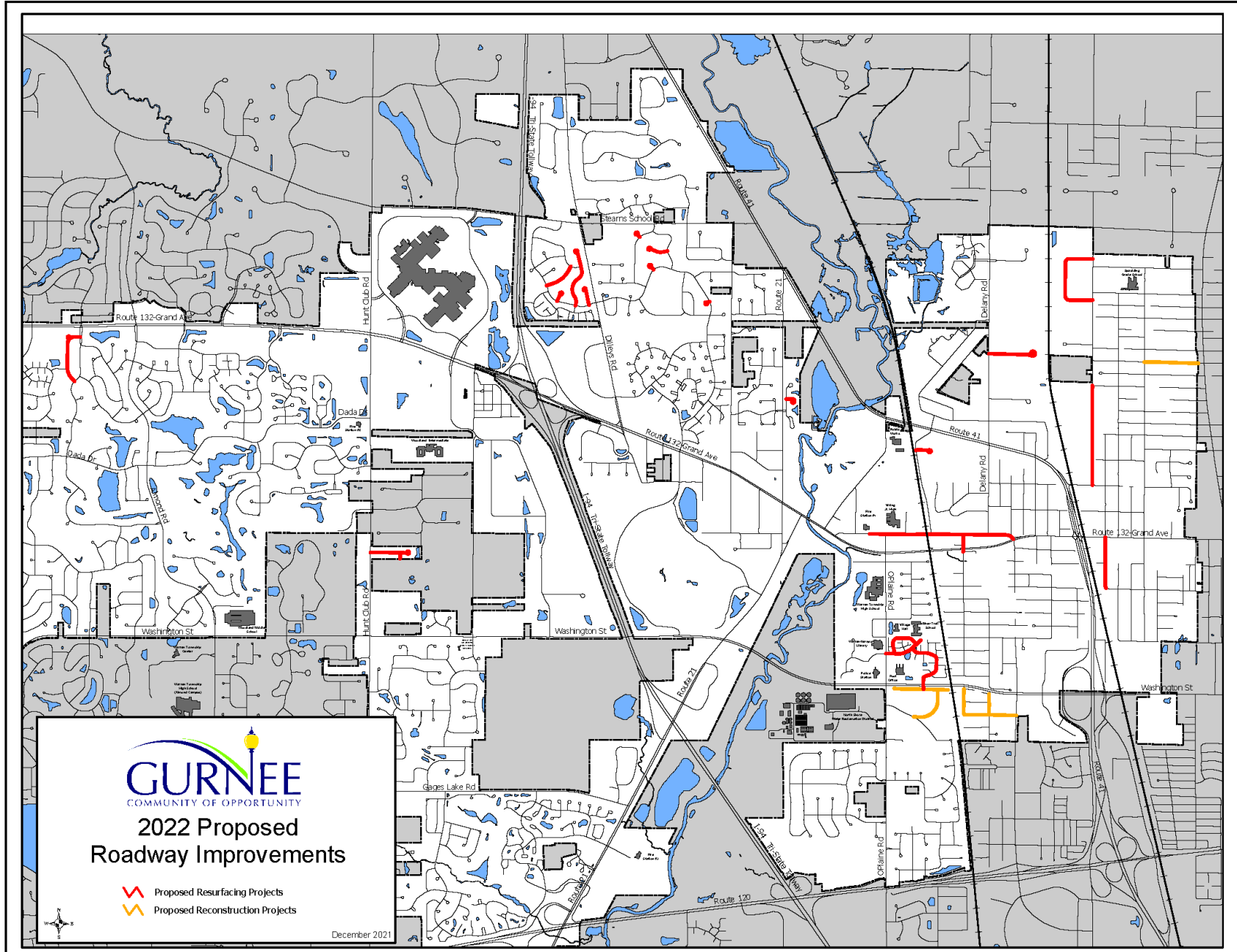
**Sidewalk Maintenance \$355 thousand:** Sidewalk repair will be targeted in zone 3 and include targeted sidewalk mud jacking or complete panel replacement. Mud jacking (or concrete lifting) is an alternative to removing and replacing sunken or uneven concrete. In addition sidewalk improvements are included along Knowles Road.

**Future Operating Budget Impact:** None



**Intergovernmental Cost Sharing \$140 thousand:** The Village is working with LCDOT to enhance the intersection at Washington Street and Hunt Club Road. Village sidewalks and bike path extensions are included in this project. The Village's watermain is also being extended in locations along Washington and Hunt Club. This project will increase water system reliability and improve non-motorized connectivity to the Des Plaines Trail and the Rollins Savannah Trail.

**Future Operating Budget Impact:** None



# BUILDINGS & IMPROVEMENTS OVERVIEW

The Village is responsible for numerous municipal facilities within its corporate boundaries. Village buildings and grounds must be maintained and periodically upgraded to remain functional and ensure efficient operations. The Village’s main facilities include:

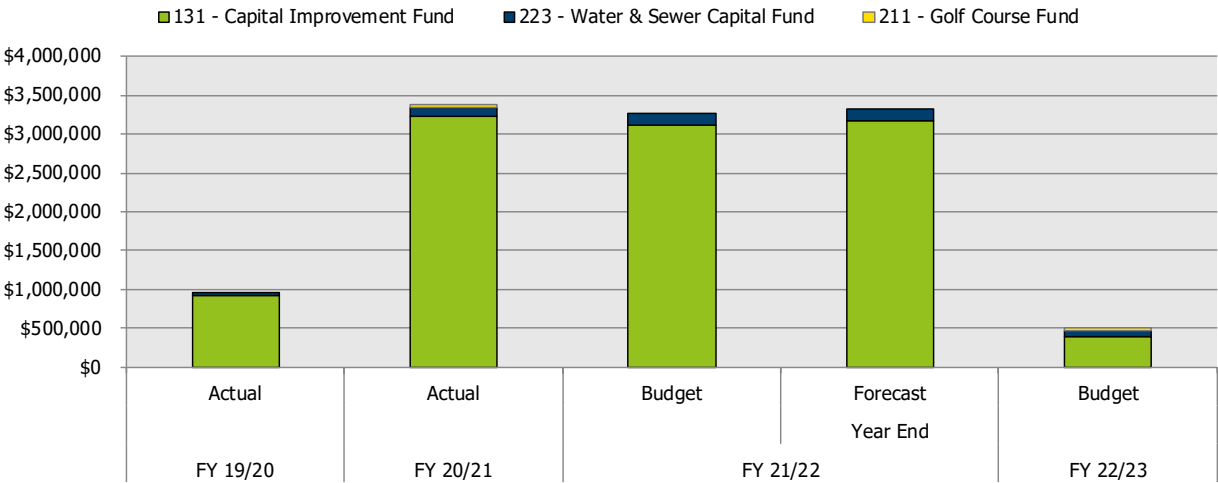
- Village Hall - 325 N. O’Plaine Road
- Fire Station #1 - 4580 Old Grand Avenue
- Fire Station #2 - 6581 Dada Drive
- Fire Station #3 – 5330 Manchester Drive
- Police Department - 100 N. O’Plaine Road
- Police Department Substation – 6170 Grand Avenue (Gurnee Mills)
- Public Works Facility -1151 Kilbourne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

The Village also maintains water and sewer pumping stations, Welton Plaza and the Mother Rudd House, a historical landmark in Gurnee which is currently occupied by the Warren Township Historical Society.

The following charts illustrate the uses of funds related to Buildings & Building Improvements in FY 2022/2023.

Buildings & Improvements	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
<b>Total Buildings &amp; Improvements Expense</b>	<b>\$952,599</b>	<b>\$3,374,249</b>	<b>\$3,267,000</b>	<b>\$3,312,934</b>	<b>\$513,000</b>	<b>(\$2,754,000)</b>	<b>15.7%</b>
<b>131 - Capital Improvement Fund</b>	<b>\$923,617</b>	<b>\$3,225,652</b>	<b>\$3,118,500</b>	<b>\$3,164,434</b>	<b>\$393,000</b>	<b>(\$2,725,500)</b>	<b>12.6%</b>
473003 - Building Improvements	141,878	7,829	55,000	56,936	50,000	(5,000)	90.9%
473003 - Building Improvements	198,843	4,935	100,000	50,000	123,000	23,000	123.0%
473003 - Building Improvements	535,245	54,310	-	-	150,000	150,000	0.0%
473008 - Fire Station #3	-	3,052,318	2,895,000	2,988,998	-	(2,895,000)	0.0%
473003 - Building Improvements	43,192	106,259	68,500	68,500	70,000	1,500	102.2%
473003 - Building Improvements	-	-	-	-	-	-	0.0%
474002 - VILLAGE PLAZA	4,459	-	-	-	-	-	0.0%
<b>211 - Golf Course Fund</b>	<b>\$0</b>	<b>\$42,338</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0.0%</b>
473003 - Building Improvements	-	49	-	-	50,000	50,000	0.0%
474006 - Golf Course Improvements	-	42,289	-	-	-	-	0.0%
<b>223 - Water &amp; Sewer Capital Fund</b>	<b>\$28,982</b>	<b>\$106,259</b>	<b>\$148,500</b>	<b>\$148,500</b>	<b>\$70,000</b>	<b>(\$78,500)</b>	<b>47.1%</b>
473003 - Building Improvements	28,982	106,259	148,500	148,500	70,000	(78,500)	47.1%

## Buildings & Improvements Spending





## **BUILDINGS & IMPROVEMENTS DETAIL**

### **CAPITAL IMPROVEMENT FUND – 131**



**Administration \$50 thousand:** Buildings improvements in the Administration Department for FY 2022/2023 include funding for miscellaneous HVAC repairs.

**Future Operating Budget Impact:** None



**Police Department \$123 thousand:** The Police Department was built in 2004 and is occupied 24 hours a day 7 days a week. As such, wear and tear happens more rapidly. The Building is in need of various HVAC, carpet and power supply upgrades.

**Future Operating Budget Impact:** None



**Fire Department \$150 thousand:** the Fire Department is renovating office and building spaces in Fire Station #1 to accommodate staffing changes anticipated in the spring of 2023.

**Future Operating Budget Impact:** None



**PW Facility \$70 thousand & \$70 thousand (223 – Water & Sewer capital Fund):** The Public Works facility is in need of repairs to doors, roof, HVAC and material bins. These expenditures are split between the streets and utility in funds 131 – Capital Improvement Fund and 223 – Water & Sewer Capital Improvement Fund.

**Future Operating Budget Impact:** None

### **GOLF COURSE FUND – 211**



**Bittersweet Golf Course \$50 thousand:** Bittersweet Golf Course clubhouse is aging and in need of various repairs to the physical structure and HAVAC systems.

**Future Operating Budget Impact:** None



# WATER & SEWER SYSTEM OVERVIEW

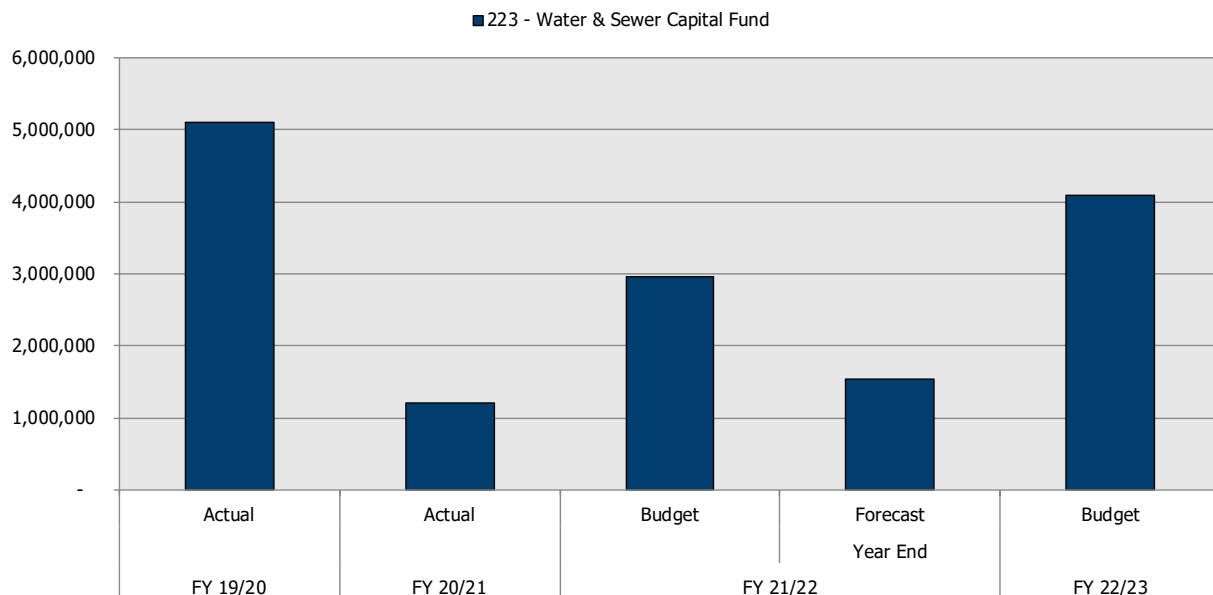
The Village of Gurnee’s original water system was put into operation in 1960. From 1960 to 1990, the Village’s water distribution system increased from 13.9 miles to 73.7 miles. This represents a five-fold increase during the thirty-year time frame. From 1990 to present, the system has more than doubled in length from 73.7 miles to 182 miles. The Village’s water source was changed in 1992 to Lake Michigan water which is provided by the Central Lake County Joint Action Water Agency (CLCJAWA). CLCJAWA pipes water to the Village from its Lake Bluff shoreline pumping station. As portions of the water system approach 60 years of age significant segments of the original water system are deteriorating. Capital investment for the future is expected to be focused on maintaining and rehabilitating the existing system.

The Village of Gurnee’s sanitary sewer system was originally constructed in the mid-1960’s in conjunction with the water system. The system totaled 88,680 lineal feet (16.8 miles). Today, the sanitary sewer system is a combination of gravity lines, force mains and lift stations. There are 81 miles of gravity sanitary sewer and 2.8 miles of force main sanitary sewer. Currently, there are eight sanitary sewer lift stations in operation. The lift stations along with the force mains are able to service parts of the community that would otherwise be unable to obtain sanitary service by gravity due to the topography of the land and depth of the sanitary sewer system. All municipal wastewater is conveyed through Village-owned and maintained sanitary sewer mains. The wastewater is then routed to either the Lake County Public Works (LCPW) transmission main on the west side of Interstate 94 or to the North Shore Water Reclamation District (NSWRD) transmission main on the east side of the Interstate 94.

The following charts illustrate the uses of funds related to the Water & Sewer Systems in FY 2022/2023.

Water & Sewer System	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ 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>\$5,102,503</b>	<b>\$1,210,604</b>	<b>\$2,954,580</b>	<b>\$1,540,000</b>	<b>\$4,085,000</b>	<b>\$1,130,420</b>	<b>138.3%</b>
<b>223 - Water &amp; Sewer Capital Fund</b>	<b>5,102,503</b>	<b>1,210,604</b>	<b>2,954,580</b>	<b>1,540,000</b>	<b>4,085,000</b>	<b>1,130,420</b>	<b>138.3%</b>
472002 - INTERGOV COST SHARING	-	-	-	-	870,000	870,000	0.0%
472003 - UTILITY IMPROVEMENT	1,816,617	1,029,124	2,689,580	1,500,000	2,930,000	240,420	108.9%
472004 - ENGINEERING STUDIES	-	28,400	40,000	40,000	60,000	20,000	150.0%
472005 - SANITARY SEWER REPAIR	5,000	-	-	-	-	-	0.0%
472012 - KNOWLES RD. WATER TOWER	3,275,076	150,200	-	-	-	-	0.0%
475022 - SCADA SYSTEM	5,810	2,880	225,000	-	225,000	-	100.0%

## Water & Sewer System Spending

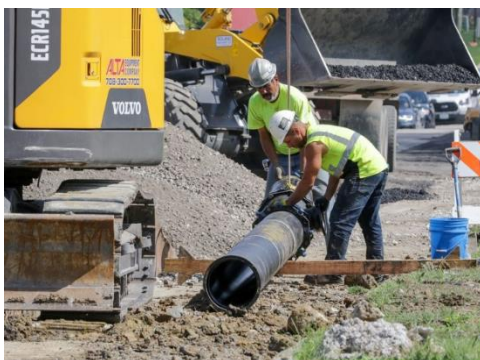


# **WATER & SEWER SYSTEM DETAIL**

## **WATER & SEWER CAPITAL FUND – 223**



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



**Utility Improvement \$2.9 million:** The FY 2022/2023 budget includes the following:

- \$1.0 million for Lawrence Avenue water main replacement & Route 21 water main loop Improvement.
- \$1.5 million for new water and sanitary sewer installation along Juniper
- \$280 thousand for enhancements to electrical cabinetry at lift stations
- \$150 thousand for Sewer Televising & Lining

**Future Operating Budget Impact:** None



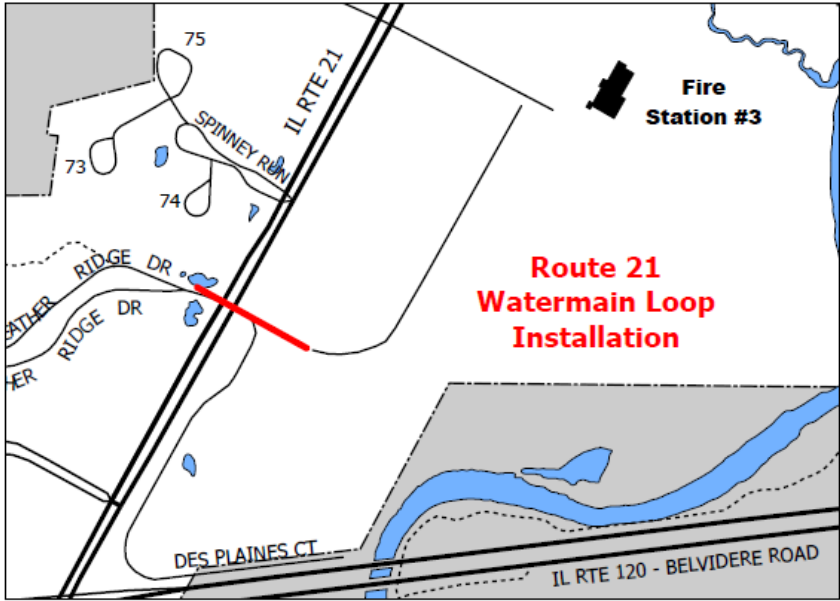
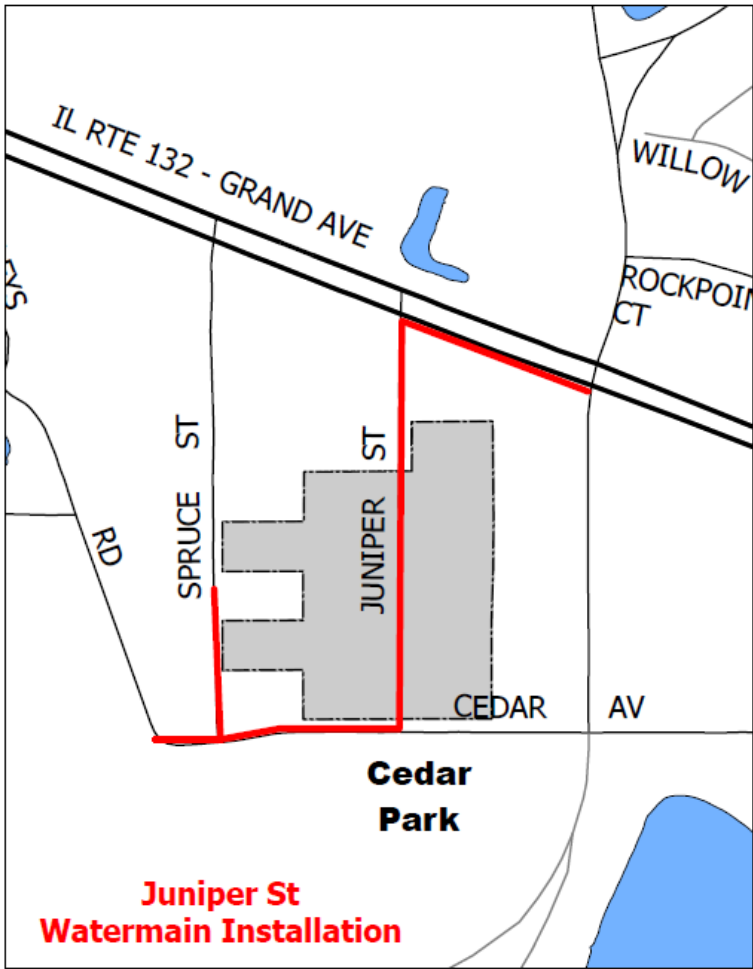
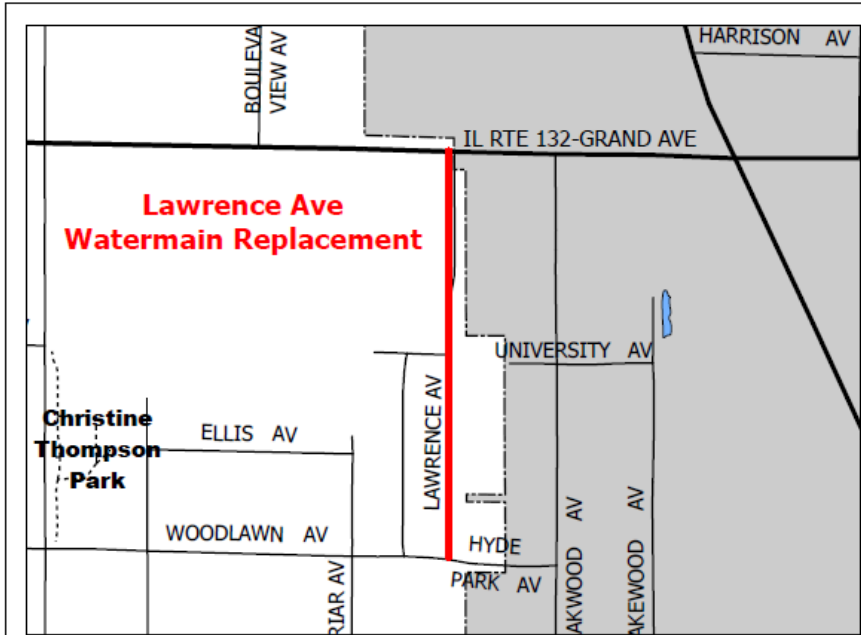
**Engineering Studies \$60 thousand:** Included in the FY 2022/2023 budget is engineering for the design of the FY 2023/2024 watermain program.

**Future Operating Budget Impact:** None



**SCADA System Optimization \$225 thousand:** The Supervisory Control and Data Acquisition (SCADA) system operates the mechanical aspects of the water and sewer systems. The Village's first SCADA system was started in 1989 and utilized panel board controls, limited computer controls and telephone line connections. A major revision was undertaken starting in 2000, moving to full computer control and wireless radio connections. Continued updates are needed to stay current on technology and assets and optimize the system.

**Future Operating Budget Impact:** None



**GURNEE**  
COMMUNITY OF OPPORTUNITY

2022 Proposed  
Watermain Improvements

December 2021

# VEHICLES & EQUIPMENT OVERVIEW

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

The Village of Gurnee recognizes the importance of maintaining, replacing and purchasing equipment and vehicles to guarantee public safety and the efficient delivery of services. Vehicles include squad cars, fire 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 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.

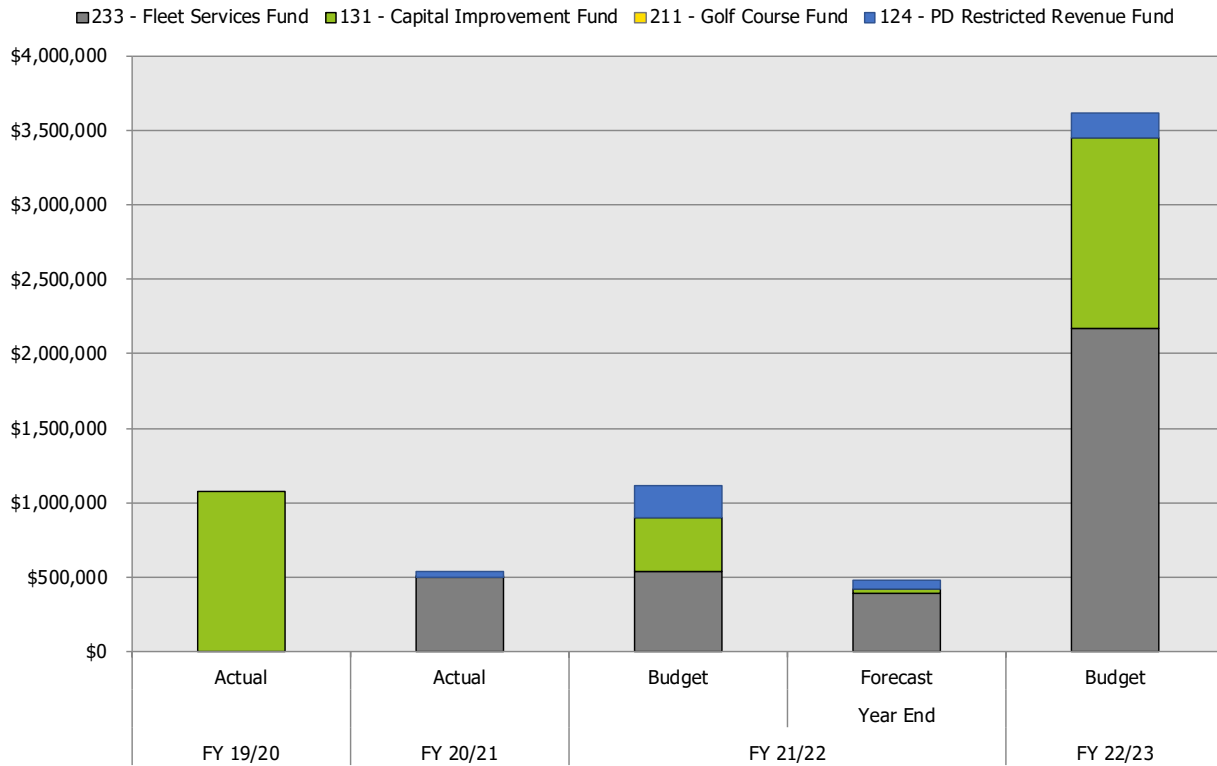
Department	Count	Replacement Value
Police Department	36	\$1,500,000
Fire Department	20	\$6,184,000
Public Works*	67	\$8,970,000
<b>Total</b>	<b>123</b>	<b>\$16,654,000</b>

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

The following charts illustrate the uses of funds related to Vehicles & Equipment FY 2022/2023.

Vehicles & Equipment	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total Vehicles &amp; Equipment Expenditur</b>	<b>\$1,312,790</b>	<b>\$541,745</b>	<b>\$1,113,500</b>	<b>\$475,820</b>	<b>\$3,618,700</b>	<b>\$2,505,200</b>	<b>325.0%</b>
<b>124 - PD Restricted Revenue Fund</b>	<b>\$0</b>	<b>\$43,399</b>	<b>\$216,500</b>	<b>55,000</b>	<b>\$165,000</b>	<b>(\$51,500)</b>	<b>76.2%</b>
475102 - MACHINERY & EQUIPMENT	-	-	25,000	5,000	25,000	-	100.0%
475202 - VEHICLES	-	-	-	-	-	-	0.0%
475102 - MACHINERY & EQUIPMENT	-	-	33,500	-	50,000	16,500	149.3%
475202 - VEHICLES	-	43,399	158,000	50,000	90,000	(68,000)	57.0%
<b>131 - Capital Improvement Fund</b>	<b>\$1,080,012</b>	<b>\$10</b>	<b>\$361,500</b>	<b>31,903</b>	<b>\$1,286,500</b>	<b>\$925,000</b>	<b>355.9%</b>
475202 - VEHICLES	293,676	10	-	-	-	-	0.0%
475010 - PRE-EMPTION SYSTEM	-	-	-	-	5,000	5,000	0.0%
475016 - MATCHING GRANT PROGRAM	49,896	-	25,000	-	162,000	137,000	648.0%
475017 - WARNING SIRENS	8,899	-	25,000	-	25,000	-	100.0%
475202 - VEHICLES	315,675	-	311,500	25,000	1,094,500	783,000	351.4%
475103 - HEAVY EQUIPMENT	-	-	-	6,903	-	-	0.0%
475202 - VEHICLES	411,865	-	-	-	-	-	0.0%
<b>223 - Water &amp; Sewer Capital Fund</b>	<b>\$232,778</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
* 475202 - VEHICLES	232,778	-	-	-	-	-	0.0%
<b>233 - Fleet Services Fund</b>	<b>\$0</b>	<b>\$498,336</b>	<b>\$535,500</b>	<b>\$388,917</b>	<b>\$2,167,200</b>	<b>\$1,631,700</b>	<b>404.7%</b>
475103 - HEAVY EQUIPMENT	-	-	-	-	95,000	95,000	0.0%
475202 - VEHICLES	-	255,342	225,500	225,500	385,200	159,700	170.8%
475103 - HEAVY EQUIPMENT	-	-	-	-	311,500	311,500	0.0%
475202 - VEHICLES	-	174,694	155,000	81,709	532,000	377,000	343.2%
475103 - HEAVY EQUIPMENT	-	-	-	-	311,500	311,500	0.0%
475202 - VEHICLES	-	68,300	155,000	81,709	532,000	377,000	343.2%

## Vehicles & Equipment Spending



### VEHICLES AND EQUIPMENT DETAIL

#### **POLICE DEPARTMENT RESTRICTED REVENUE FUND – 124**



**Evidence Storage & Processing Upgrades \$25 thousand:** With the legalization of recreational cannabis, the Police Department is required to hold evidence considered personal property. Expansion of space and ventilation is needed in the evidence area.

**Future Operating Budget Impact:** None





**Tactical Vests and Go Bags \$50 thousand:** The Police Department is replacing tactical vests that carry body armor plates and Go Bags for active shooter situations.

**Future Operating Budget Impact:** None



**Unmarked Squad Vehicles \$90 thousand:** The Police Department is replacing two unmarked squad vehicles including up fitting and equipment.

**Future Operating Budget Impact:** Reduced Fleet maintenance costs.

## GENERAL CAPITAL IMPROVEMENT FUND – 131



**Matching Grant Program \$162 thousand:** The Fire Department is applying for a 90/10 Department of Homeland Security grant to replace cardiac monitors.

**Future Operating Budget Impact:** None



**Warning Sirens \$25 thousand:** The Village has an outdoor warning siren system to alert residents of potential disasters. The system is in need of annual maintenance.

**Future Operating Budget Impact:** None



**Fire Department Vehicles \$1.1 million:** The Fire Department will be replacing ambulance 1344, Engine 1321 and command vehicle 1398. The ambulance is ten years old and has over 100,000 miles. The new ambulance will have a power load stretcher lifting system, a new power stretcher and a stair chair carrying device. The ambulance is a carryover from the prior year due to the pandemic. The Engine has over 100,000 miles and 16 years old. The new Engine will be equipped with Advance Life Support (ALS) medical equipment and heavy rescue extrication equipment for automobile accidents. The new Command Vehicle will replace an out of service vehicle that was sold last year at auction and be assigned to the Deputy Fire Chief.



**Future Operating Budget Impact:** Reduced Fleet maintenance costs.



## FLEET SERVICES FUND – 233



**Police Department Vehicles \$475 thousand:** The Police Department continues the systematic replacement of patrol vehicles. Included in the FY 2022/2023 budget is the replacement of three squads, one evidence technician vehicle and four unmarked vehicles. Select patrol vehicles replaced will be redeployed to other functions in the Police Department or the Community Development Department.

**Future Operating Budget Impact:** Reduced Fleet maintenance costs.



**PW Streets \$155 thousand / PW Utility \$155 thousand:** Public Works is budgeting for the replacement of four dump trucks, a small loader, backhoe/combo machine, mini-excavator, sniper jetter and a portion of a mobile generator.



**Future Operating Budget Impact:** Reduced Fleet maintenance costs.

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



The small loader is part of the Snow and Ice Control plan for the Village. It is a back up to the large loader in the winter and is used to plow parking lots for Village Hall, Police Department, Fire Station #1 and Public Works. In the summer it is used to move and load yard materials. (gravel, sand, spoils, etc.)



The Backhoe Combination machine will be used for variety of Street Division construction and maintenance projects and Utility Division projects including water main repairs, hydrant removal/installation, etc.

The mini-excavator will be used for excavating projects that are in tight and less accessible areas that larger equipment can't access and maneuver into. It will also be used to maintain ditch mowing in hard to reach areas with the flail mower attachment.



The sniper jetter will be used for routine maintenance and cleaning of sewer lines and lift stations throughout the Village.

The mobile generator will be used to provide power to Police Department Communications with limited additional power to other critical building functions during a power outage if existing backup power options fail. The generator will also be able to provide power to Public Works facilities during an outage such as sanitary lift stations, storm pump stations, etc.





# STORMWATER MANAGEMENT SYSTEM OVERVIEW

The Village of Gurnee is responsible for many aspects of Stormwater Management including stormwater conveyance, storage and water quality along with regulating development to minimize the risk of flooding.

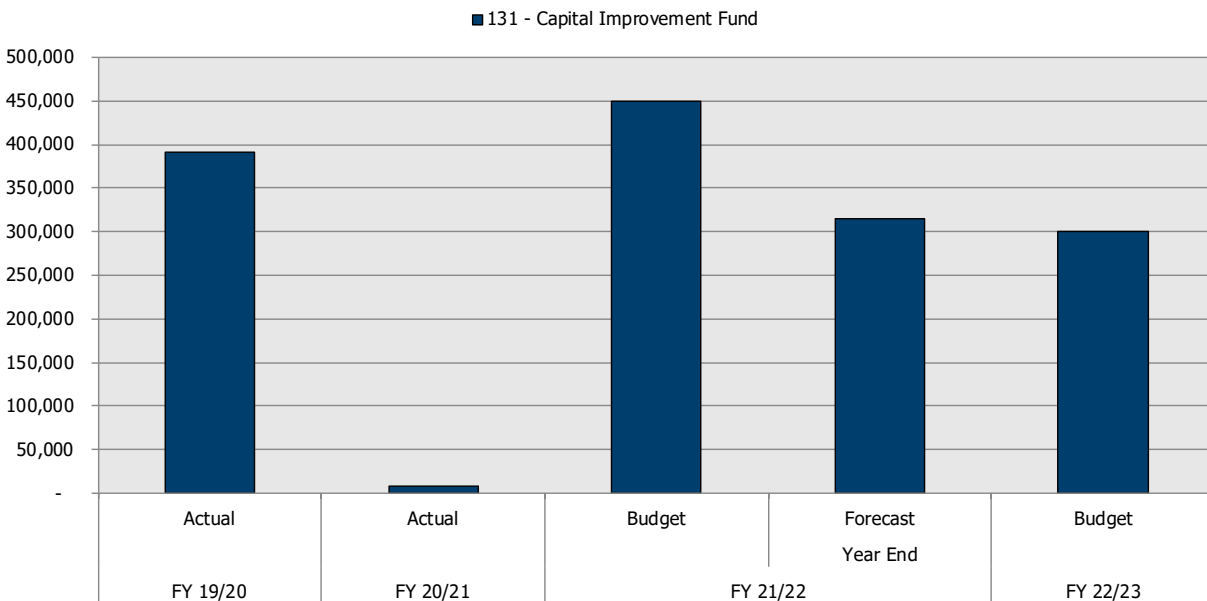
The Village maintains extensive conveyance and storage systems throughout the community to handle stormwater runoff. Runoff enters roadside ditches or storm sewer pipes and is conveyed to neighborhood detention basins. Each detention basin has a specific outlet control structure which regulates the outflow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

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

The following charts illustrate the uses of funds related to the Stormwater Management System in FY 2022/2023.

Stormwater Management System	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
<b>Total Stormwater System Expenditures</b>	<b>\$391,421</b>	<b>\$8,565</b>	<b>\$450,000</b>	<b>\$315,300</b>	<b>\$300,000</b>	<b>(\$150,000)</b>	<b>66.7%</b>
<b>131 - Capital Improvement Fund</b>	<b>391,421</b>	<b>8,565</b>	<b>450,000</b>	<b>315,300</b>	<b>300,000</b>	<b>(150,000)</b>	<b>66.7%</b>
450016 - Property Taxes	-	-	-	-	-	-	0.0%
471002 - Land Acquisition	254,219	8,565	50,000	-	150,000	100,000	300.0%
472006 - Drainage Improvements	137,202	-	300,000	215,000	150,000	(150,000)	50.0%
473005 - Demolition Costs	-	-	100,000	100,300	-	(100,000)	0.0%

## Stormwater System Spending



# **STORMWATER MANAGEMENT SYSTEM DETAIL**

## **CAPITAL IMPROVEMENT FUND – 131**



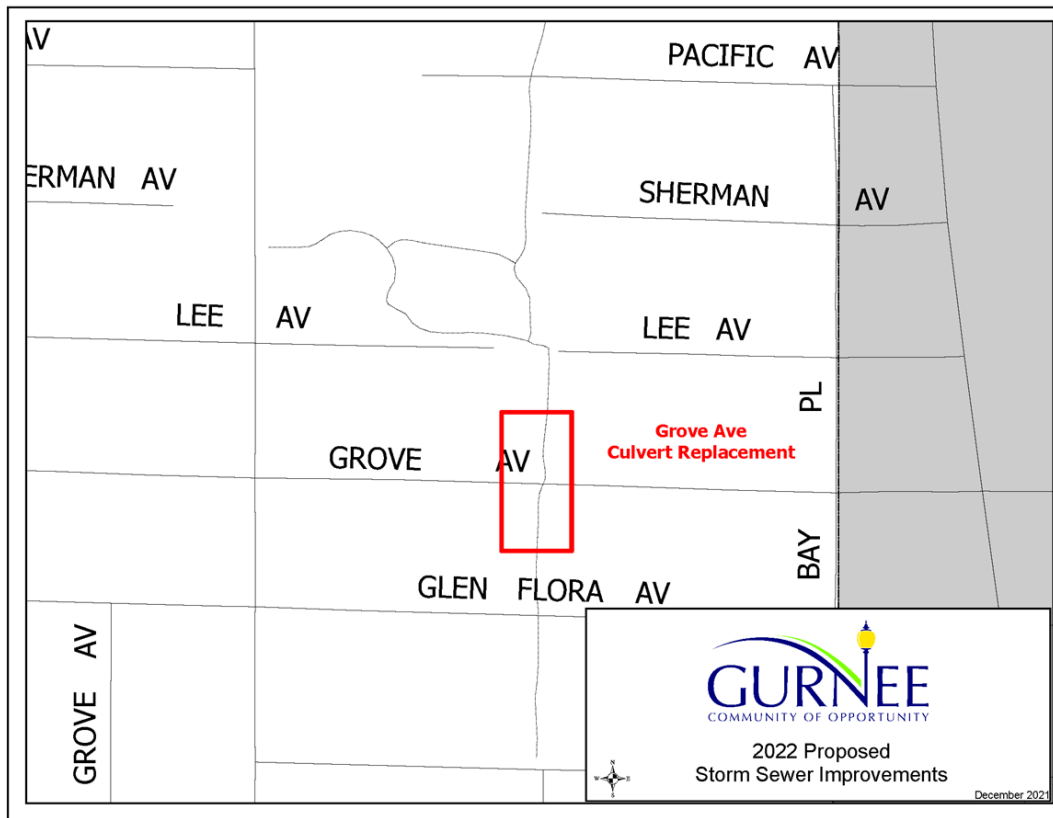
**Floodplain Acquisition & Demolition Costs \$150 thousand:** The Village of Gurnee and Lake County Stormwater Management Commission (LCSMC) have a great history of partnering to apply for state and federal grant funding for the purpose of removing flood prone structures from the Des Plaines River floodway. The FY 2022/2023 floodplain acquisition line item reflects the anticipated local share for acquisition and demolition of three properties.

**Future Operating Budget Impact:** None



**Drainage Improvements \$150 thousand:** The Drainage Improvements line item is used to perform larger scale drainage projects. In the past these projects have included ditching work, storm sewer or detention projects beyond our ability to perform in-house. This year the expense is planned toward the removal and replacement of existing storm culverts under Grove Avenue.

**Future Operating Budget Impact:** None



# TECHNOLOGY OVERVIEW

The Village maintains various technology systems and applications that allow departments to function in an efficient and effective manner. The Information Systems (IS) Division is a part of the Administration Department and serves all Village departments. In recent years, the Village has placed an emphasis on utilizing technology to improve service delivery and make internal processes more efficient.

Planned expenditures fall into two broad categories. The first is cross department or enterprise wide projects which benefit multiple or all departmental operations. These activities include enterprise software systems and applications such as our Financial ERP system, networking equipment and applications such as routers and switches, cyber security equipment and applications such as firewalls and intrusion detection systems and virtualization and storage such as Storage Area Network equipment which is utilized across all departments.

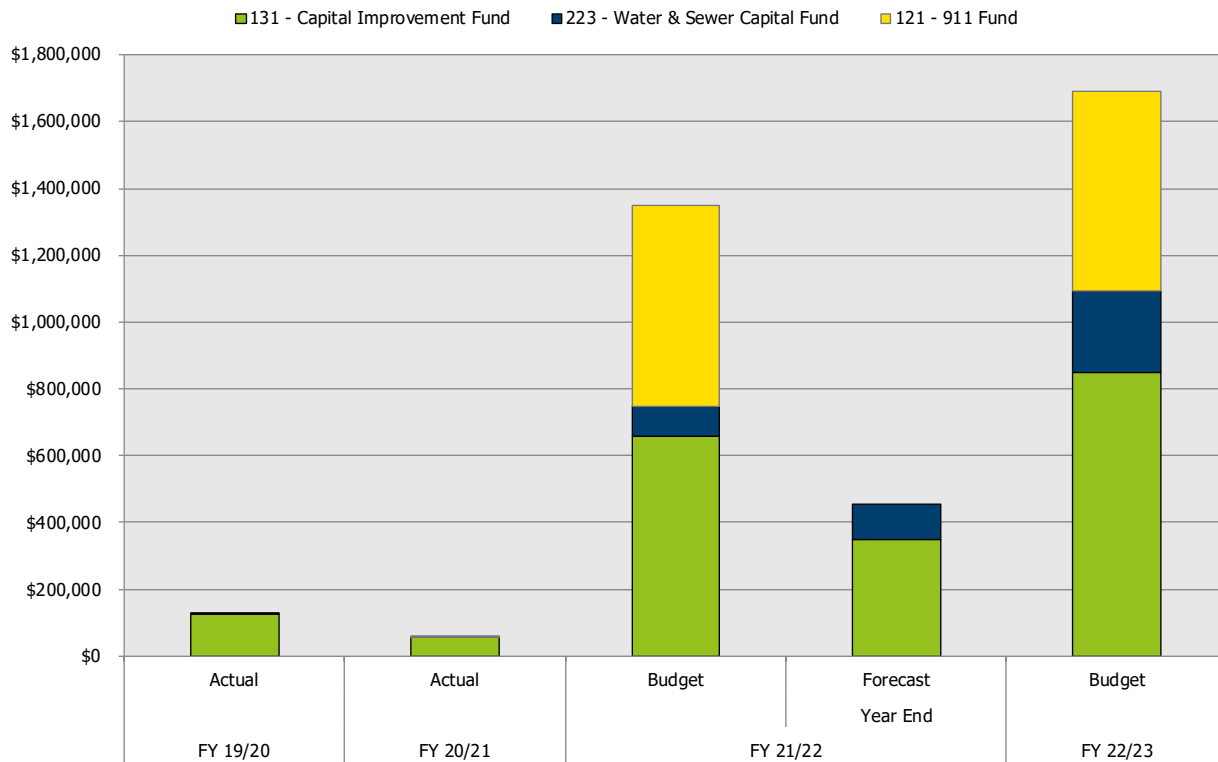
The second broad category is the planned expenditures which break down into department-specific needs and can be more readily attributable to individual departments. These activities include physical security and access controls such as IP cameras, proximity card readers, audio visual equipment and display systems such as projectors, video walls and presentation systems, communications systems and services such as telephone and portable radio systems and departmental systems and applications such as records management systems specific to an individual department.

The categories and accounts are intended to quantify expenditures based on functional descriptions and activities. They provide an opportunity to focus emphasis in aggregate as priorities change.

The following charts illustrate the uses of funds related to technology in FY 2022/2023.

Technology	FY 19/20	FY 20/21	FY 21/22		FY 22/23	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<b>Total Technology Expenditures</b>	<b>\$127,039</b>	<b>\$59,847</b>	<b>\$1,348,750</b>	<b>\$456,000</b>	<b>\$1,691,650</b>	<b>\$342,900</b>	<b>125.4%</b>
<b>121 - 911 Fund</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$600,000</b>	<b>\$0</b>	<b>600,000</b>	<b>\$0</b>	<b>100.0%</b>
494722 - CAD Sys Software/Lic	-	2,000	600,000	-	600,000	-	100.0%
<b>131 - Capital Improvement Fund</b>	<b>\$124,262</b>	<b>\$57,847</b>	<b>\$657,750</b>	<b>\$348,500</b>	<b>\$849,150</b>	<b>\$191,400</b>	<b>129.1%</b>
475004 - ENTERPRISE EQUIP&APPS	86,043	-	-	-	-	-	0.0%
475005 - ENTERPRISE SOFTWARE SYS&APPS	-	-	-	-	17,000	17,000	0.0%
475012 - SOFTWARE REPLACEMENT	2,778	-	-	-	-	-	0.0%
475024 - NETWORK EQUIPMENT/APPLICATIONS	-	-	124,250	100,000	158,750	34,500	127.8%
475025 - CYBER SECURITY EQUIP/APPS	-	-	60,000	25,000	98,400	38,400	164.0%
475027 - VIRTUALIZATION & STORAGE	-	-	90,000	90,000	110,000	20,000	122.2%
473006 - SECURITY IMPROVEMENTS	-	-	-	-	40,000	40,000	0.0%
475023 - AUDIO VISUAL EQUIPMENT	-	-	5,000	5,000	30,000	25,000	600.0%
475025 - CYBER SECURITY EQUIP/APPS	-	27,400	-	-	-	-	0.0%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	-	-	-	57,500	57,500	0.0%
473006 - SECURITY IMPROVEMENTS	-	-	3,500	3,500	25,000	21,500	714.3%
475023 - AUDIO VISUAL EQUIPMENT	-	2,019	15,000	15,000	15,000	-	100.0%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	-	10,000	10,000	-	(10,000)	0.0%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	350,000	100,000	215,000	(135,000)	61.4%
473006 - SECURITY IMPROVEMENTS	-	-	-	-	2,500	2,500	0.0%
475023 - AUDIO VISUAL EQUIPMENT	-	-	-	-	15,000	15,000	0.0%
473006 - SECURITY IMPROVEMENTS	-	-	-	-	5,000	5,000	0.0%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	-	-	-	55,000	55,000	0.0%
473006 - SECURITY IMPROVEMENTS	-	-	-	-	5,000	5,000	0.0%
475021 - INTER/INTRA NETWORK PROJ	35,441	28,428	-	-	-	-	0.0%
<b>223 - Water &amp; Sewer Capital Fund</b>	<b>\$2,778</b>	<b>\$0</b>	<b>\$91,000</b>	<b>\$107,500</b>	<b>\$242,500</b>	<b>\$151,500</b>	<b>266.5%</b>
473006 - SECURITY IMPROVEMENTS	-	-	-	-	7,500	7,500	0.0%
475012 - SOFTWARE REPLACEMENT	2,778	-	-	-	-	-	0.0%
475024 - NETWORK EQUIPMENT/APPLICATIONS	-	-	16,000	-	22,500	6,500	140.6%
475027 - VIRTUALIZATION & STORAGE	-	-	-	32,500	32,500	32,500	0.0%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	75,000	75,000	180,000	105,000	240.0%

## Technology Spending



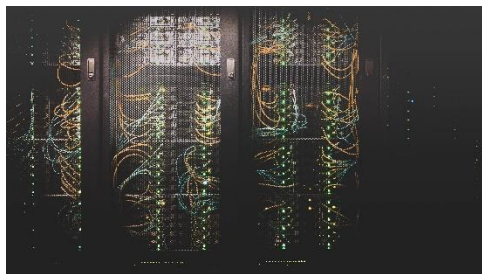
### 911 FUND – 121



**Computer Aided Dispatch \$600 thousand:** The Village is participating in a multi-agency process led by Lake County to replace its Computer Aided Dispatch system.

**Future Operating Budget Impact:** The Village may see a substantial reduction in annual Software Maintenance costs depending on the outcome of the final contractual agreements. This benefit is unknown at the time of the budget and no savings have been included in the FY 2022/2023 Budget.

### CAPITAL IMPROVEMENT FUND - 131



**13100000 Enterprise-Wide Technology \$384 thousand (General Government Portion):** Village-Wide technology improvements includes switching and routing equipment, cyber security enhancements, virtualization server environment upgrades and adding a fixed asset tracking module to the ERP system.

**Future Operating Budget Impact:** None



**13110100 Administration Technology \$128 thousand:** Village Hall is in need of physical access control and alarm security upgrades. The Village Hall Council Chambers is in need of audio and video upgrades. The current system is original to the building and is at the end of its useful life. Additional upgrades include teleconferencing improvements, overhead paging equipment and a website update.

**Future Operating Budget Impact:** None



**13140100 Police Department Technology \$273 thousand:** Included in Police Department specific technology is the replacement of the Records Management System in conjunction with the Computer Aided Dispatch mentioned earlier and various video and security upgrades.

**Future Operating Budget Impact:** The Village may see a substantial reduction in annual Software Maintenance costs depending on the outcome of the final contractual agreements. This benefit is unknown at the time of the budget and no savings have been included in the FY 2022/2023 Budget.



**13150100 Fire Department Technology \$55 thousand:** Included in Fire Department specific technology is physical access improvements and alerting system upgrades across the three stations.



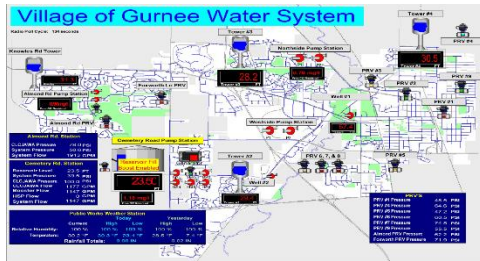
**13175100 Public Works (Streets) Technology \$5 thousand:** Included in the Public Works Street Division specific technology is various physical security upgrades.

## WATER & SEWER CAPTIAL FUND - 223



**22300000 Enterprise-Wide Technology \$63 thousand (Water & Sewer Portion):** Village-Wide technology improvements includes switching and routing equipment, cyber security enhancements and virtualization server environment upgrades.

**Future Operating Budget Impact:** None



**22375500 SCADA System Upgrades \$180 thousand:** The Supervisory Control and Data Acquisition (SCADA) system operates the mechanical aspects of the water and sewer systems. The Village's first SCADA system was started in 1989 and utilized panel board controls, limited computer controls and telephone line connections. A major revision was undertaken starting in 2000 moving to full computer control and wireless radio connections. Continued updates are needed to stay current on technology and assets.

**Future Operating Budget Impact:** None



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SECTION VIII – LINE ITEM BUDGET

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Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
<b>110 - General Fund</b>	<b>985,528</b>	<b>520,522</b>	<b>(50,846)</b>	<b>(2,497,776)</b>	<b>-</b>	<b>6,153,803</b>	<b>0.0%</b>
Revenue	(42,350,357)	(37,674,852)	(42,965,297)	(47,427,089)	(46,016,776)	3,051,479	0.0%
11010100 - GenAdministration	(33,197,529)	(28,749,062)	(34,166,569)	(38,186,513)	(37,090,086)	2,923,517	0.0%
30 - Major Revenues	(28,372,661)	(23,571,703)	(27,547,500)	(32,280,000)	(31,163,250)	3,615,750	82.8%
331301 - SALES TAX	(12,491,270)	(11,519,797)	(12,203,750)	(14,280,000)	(13,775,000)	1,571,250	12.9%
331302 - LOCAL USE TAX	(1,095,105)	(1,407,871)	(1,390,000)	(1,150,000)	(1,175,000)	(215,000)	-15.5%
331303 - HOME RULE SALES TAX	(4,424,707)	(3,821,697)	(4,340,000)	(5,090,000)	(4,900,000)	560,000	12.9%
331601 - AMUSEMENT TAX	(3,594,510)	(801,273)	(2,931,250)	(3,670,000)	(3,600,000)	668,750	22.8%
331607 - HOTEL TAX	(1,764,614)	(726,119)	(1,475,000)	(1,890,000)	(1,800,000)	325,000	22.0%
331609 - FOOD & BEVERAGE TAX	(1,918,376)	(1,496,286)	(1,807,500)	(2,200,000)	(2,075,000)	267,500	14.8%
333501 - STATE INCOME TAX	(3,084,079)	(3,798,660)	(3,400,000)	(4,000,000)	(3,838,250)	438,250	12.9%
31 - Taxes	(2,505,036)	(1,833,361)	(2,101,500)	(2,052,517)	(2,050,000)	(51,500)	5.9%
331106 - ROAD & BRIDGE	(705,309)	(454,714)	(500,000)	(427,517)	(500,000)	-	0.0%
331608 - RESORT TAX	(340,725)	(138,531)	(300,000)	(415,000)	(400,000)	100,000	33.3%
331801 - TELECOM MAINTENANCE FEE	(819,124)	(677,006)	(661,500)	(600,000)	(540,000)	(121,500)	-18.4%
331802 - CABLE FRANCHISE	(524,607)	(505,032)	(525,000)	(500,000)	(500,000)	(25,000)	-4.8%
331803 - ALARM FRANCHISE	(115,273)	(58,078)	(115,000)	(110,000)	(110,000)	(5,000)	-4.3%
32 - Licenses & Permits	(387,018)	(378,448)	(175,000)	(182,000)	(385,000)	210,000	240.0%
332101 - LIQUOR LICENSE	(109,000)	(106,450)	(50,000)	(50,000)	(110,000)	60,000	120.0%
332102 - BUSINESS LICENSES	(278,018)	(271,998)	(125,000)	(132,000)	(275,000)	150,000	120.0%
33 - Intergovernmental	(193,968)	(1,584,753)	(2,214,806)	(2,317,413)	(2,438,806)	224,000	0.0%
333104 - HHS FEDERAL GRANT	(34,798)	-	-	-	-	-	0.0%
333105 - ARPA GRANT	-	-	(2,064,856)	(2,066,990)	(2,064,856)	-	0.0%
333406 - COMM&ECON ENERGY EFFICIEN	(12,071)	(2,485)	-	(14,256)	-	-	0.0%
333409 - CLEAN ENERGY GRANTS	-	-	-	-	(192,000)	192,000	0.0%
333412 - LAKE COUNTY GRANT	-	(1,405,129)	-	-	-	-	0.0%
333502 - REPLACEMENT TAX	(145,144)	(149,615)	(120,000)	(194,217)	(140,000)	20,000	16.7%
333509 - CANNABIS TAX	-	(25,580)	(28,000)	(40,000)	(40,000)	12,000	42.9%
333703 - NSWRD INFORMATION	(1,955)	(1,945)	(1,950)	(1,950)	(1,950)	-	0.0%
34 - Charges for Services	(879,993)	(1,012,317)	(799,200)	(1,080,383)	(796,030)	(3,170)	201.7%
334107 - MAPS	(45)	(40)	(50)	(50)	(50)	-	0.0%
334108 - ORDINANCES	(248)	(174)	(500)	(500)	(500)	-	0.0%
334109 - MISC. OTHER CHARGES	(67,382)	(141,268)	(60,000)	(210,000)	(10,000)	(50,000)	-83.3%
334111 - TOWER/ANTENNAE LEASE	(133,357)	(69,936)	(9,000)	(130,000)	(34,380)	25,380	282.0%
334112 - MISCELLANEOUS SERVICES	51	(87,500)	(50)	(50)	(50)	-	0.0%
334113 - REIMBURSEABLE CHARGES	(1,248)	(11,181)	(10,000)	(20,000)	(10,000)	-	0.0%
334114 - ADMINISTRATIVE FEES W/S	(675,680)	(695,950)	(715,000)	(715,000)	(736,450)	21,450	3.0%
334115 - PACE AD REV SHARE	-	(2,924)	(2,100)	(2,100)	(2,100)	-	0.0%
334401 - RECYCLING REVENUE	(2,085)	(3,344)	(2,500)	(2,683)	(2,500)	-	0.0%
35 - Fines & Forfeitures	(7,576)	(6,273)	(5,000)	(7,500)	(5,000)	-	0.0%
335109 - LIQUOR LICENSE VIOLATIONS	(750)	-	-	-	-	-	0.0%
335116 - TAX PENALTIES - LOCAL IMPOSED	(6,826)	(6,273)	(5,000)	(7,500)	(5,000)	-	0.0%
36 - Invests & Contris	(693,666)	(305,608)	(282,000)	(186,700)	(207,000)	(75,000)	0.0%
336101 - INTEREST INCOME	(294,285)	(27,561)	(100,000)	(10,000)	(25,000)	(75,000)	-75.0%
336102 - INTEREST ON INVESTMENTS	(155,423)	(187,634)	(180,000)	(165,000)	(180,000)	-	0.0%
336103 - UNREALIZED GAIN/LOSS	(243,958)	(34,173)	-	-	-	-	0.0%
336201 - RENTAL INCOME	-	(53,900)	-	(11,700)	-	-	0.0%
336401 - CONTRIBUTIONS	-	(2,340)	-	-	-	-	0.0%
336403 - PARKWAY TREE PROGRAM	-	-	(2,000)	-	(2,000)	-	0.0%
39 - Other Sources	(157,611)	(56,600)	(1,041,563)	(80,000)	(45,000)	(996,563)	0.0%
339601 - INSURANCE PROCEEDS	(2,493)	-	-	-	-	-	0.0%
339602 - REIMBURSE DAMAGE TO VLG PROP	(39,504)	(30,236)	(20,000)	(30,000)	(20,000)	-	0.0%
339603 - WORK COMP REIMBURSEMENTS	(115,614)	(26,364)	(100,000)	(50,000)	(25,000)	(75,000)	-75.0%
339604 - USE OF RESERVES	-	-	(921,563)	-	-	(921,563)	-100.0%
11020100 - GenCDPlanBuild	(501,470)	(717,725)	(773,500)	(767,420)	(814,500)	41,000	0.0%
32 - Licenses & Permits	(487,650)	(709,665)	(759,000)	(759,400)	(800,000)	41,000	0.0%
332201 - GENERAL BUILDING PERMITS	(484,400)	(707,040)	(725,000)	(710,000)	(725,000)	-	0.0%
332206 - FIRE IMPACT	(450)	(375)	-	-	-	-	0.0%
332207 - POLICE & PUBLIC WORKS	(1,300)	(750)	-	-	-	-	0.0%
332208 - TRAFFIC	(1,100)	(1,100)	(34,000)	(49,400)	(75,000)	41,000	120.6%
332222 - BURN PERMITS	(400)	(400)	-	-	-	-	0.0%
34 - Charges for Services	(13,820)	(8,060)	(14,500)	(8,020)	(14,500)	-	0.0%
334208 - ELEVATOR INSPECTION	(13,820)	(8,060)	(14,500)	(8,020)	(14,500)	-	0.0%
11020200 - GenCEngineering	(6,040)	(739)	(2,000)	-	-	(2,000)	-100.0%
34 - Charges for Services	(6,040)	(739)	(2,000)	-	-	(2,000)	-100.0%
334102 - ENGINEERING FEES	(6,040)	(739)	(2,000)	-	-	(2,000)	-100.0%
11040100 - GenPDAdministration	(2,602,624)	(2,042,932)	(1,998,945)	(2,079,629)	(1,932,955)	(65,990)	0.0%
32 - Licenses & Permits	(582)	-	-	-	-	-	0.0%
332203 - VEHICLE LICENSES	(582)	-	-	-	-	-	0.0%
33 - Intergovernmental	(49,216)	(30,840)	(39,900)	(55,978)	(44,830)	4,930	0.0%
333402 - TOBACCO GRANT	(2,585)	-	(2,300)	(2,000)	(2,500)	200	8.7%

Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
333403 - TRAFFIC & SEAT BELT GRANT	(23,166)	(16,482)	(19,600)	(20,000)	(22,000)	2,400	12.2%
333408 - POLICE VEST GRANT	(851)	(4,480)	(9,900)	(20,000)	(13,330)	3,430	34.6%
333416 - CHILD PASSENGER SAFETY GRANT	(12,619)	-	-	-	-	-	0.0%
333702 - K-9 PROGRAM GRANT	(9,995)	(9,878)	(8,100)	(13,978)	(7,000)	(1,100)	-13.6%
<b>34 - Charges for Services</b>	<b>(781,495)</b>	<b>(527,617)</b>	<b>(439,045)</b>	<b>(569,151)</b>	<b>(430,125)</b>	<b>(8,920)</b>	<b>0.0%</b>
334203 - OFF DUTY POLICE	(336,915)	(476,444)	(287,730)	(440,000)	(367,625)	79,895	27.8%
334207 - SCHOOL RESOURCE OFFICER	(430,345)	(43,462)	(110,000)	(116,651)	(50,000)	(60,000)	-54.5%
334210 - POLICE CHARGES	(14,135)	(7,710)	(12,500)	(12,500)	(12,500)	-	0.0%
334212 - CITIZEN POLICE ACADEMY	(100)	-	-	-	-	-	0.0%
334213 - POLICE EXPLORERS	-	-	(28,815)	-	-	(28,815)	-100.0%
<b>35 - Fines &amp; Forfeitures</b>	<b>(1,766,331)</b>	<b>(1,478,545)</b>	<b>(1,515,000)</b>	<b>(1,424,500)</b>	<b>(1,453,000)</b>	<b>(62,000)</b>	<b>0.0%</b>
335101 - COURT FINES	(317,940)	(278,433)	(300,000)	(300,000)	(300,000)	-	0.0%
335102 - DUI FINES	(21,906)	(11,148)	(20,000)	(8,500)	(10,000)	(10,000)	-50.0%
335103 - PRISON REVIEW AGENCY	(15,725)	(8,950)	(19,000)	(2,500)	(5,000)	(14,000)	-73.7%
335105 - PARKING FINES	(36,384)	(28,736)	(35,000)	(24,000)	(24,000)	(11,000)	-31.4%
335106 - IDROP COLLECTION REVENUE	(41,863)	(34,519)	(45,000)	(35,000)	(40,000)	(5,000)	-11.1%
335108 - ALARM FINES	(13,790)	(7,716)	(6,000)	(5,000)	(5,000)	(1,000)	-16.7%
335110 - IMPOUNDMENT FINE	(148,250)	(141,250)	(150,000)	(140,000)	(145,000)	(5,000)	-3.3%
335111 - RED LIGHT ENFORCEMENT	(989,442)	(948,187)	(900,000)	(887,000)	(900,000)	-	0.0%
335112 - ORDINANCE VIOLATION FINES	-	(19,606)	(40,000)	(22,500)	(24,000)	(16,000)	-40.0%
335113 - CODE ENFORCEMNT VIOLATION	(65,720)	-	-	-	-	-	0.0%
335115 - COLLECTIONS	(115,310)	-	-	-	-	-	0.0%
<b>36 - Invests &amp; ContriBs</b>	<b>(5,000)</b>	<b>(5,930)</b>	<b>(5,000)</b>	<b>(30,000)</b>	<b>(5,000)</b>	<b>-</b>	<b>0.0%</b>
336409 - POLICE MISC. CONTRIBUTION	(5,000)	(5,930)	(5,000)	(30,000)	(5,000)	-	0.0%
<b>11040200 - GenPDCommunications</b>	<b>(1,008,379)</b>	<b>(1,011,329)</b>	<b>(1,118,454)</b>	<b>(1,110,745)</b>	<b>(1,051,735)</b>	<b>(66,719)</b>	<b>-93.0%</b>
<b>33 - Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>(96,350)</b>	<b>(85,000)</b>	<b>-</b>	<b>(96,350)</b>	<b>-100.0%</b>
333001 - JETSB CONTRIBUTION - GURNEE	-	-	(96,350)	(85,000)	-	(96,350)	-100.0%
<b>34 - Charges for Services</b>	<b>(1,008,379)</b>	<b>(1,011,329)</b>	<b>(1,022,104)</b>	<b>(1,025,745)</b>	<b>(1,051,735)</b>	<b>29,632</b>	<b>7.0%</b>
334202 - NEWPORT FIRE PHONE	(44,030)	(45,360)	(45,360)	(45,360)	(46,265)	905	2.0%
334214 - DISPATCH SERVICES - ZION	(910,349)	(910,349)	(919,454)	(923,095)	(947,035)	27,582	3.0%
334215 - DISPATCH SERVICES - BP FIRE	(54,000)	(55,620)	(57,290)	(57,290)	(58,435)	1,145	2.0%
<b>11050100 - GenFDAdministration</b>	<b>(4,941,779)</b>	<b>(5,077,508)</b>	<b>(4,835,830)</b>	<b>(5,191,497)</b>	<b>(5,042,500)</b>	<b>206,670</b>	<b>0.0%</b>
<b>33 - Intergovernmental</b>	<b>(471,031)</b>	<b>(435,625)</b>	<b>(240,000)</b>	<b>(240,000)</b>	<b>-</b>	<b>(240,000)</b>	<b>-100.0%</b>
333103 - SAFER GRANT	(471,031)	(435,625)	(240,000)	(240,000)	-	(240,000)	-100.0%
<b>34 - Charges for Services</b>	<b>(4,464,998)</b>	<b>(4,634,552)</b>	<b>(4,590,830)</b>	<b>(4,946,147)</b>	<b>(5,037,500)</b>	<b>446,670</b>	<b>0.0%</b>
334201 - WARREN FIRE DISTRICT	(3,095,673)	(3,166,873)	(3,233,330)	(3,233,330)	(3,345,000)	111,670	3.5%
334204 - FIRE DEPT CHARGES	(2,506)	(1,450)	(2,500)	(2,817)	(2,500)	-	0.0%
334205 - NON RESIDENT	(542,440)	(474,698)	(550,000)	(515,000)	(550,000)	-	0.0%
334206 - RESIDENT RESCUE	(711,862)	(751,729)	(675,000)	(725,000)	(750,000)	75,000	11.1%
334211 - FIRE CHARGES	-	-	-	-	-	-	0.0%
334216 - FIRE COST RECOVERY	(111,750)	(73,514)	(60,000)	(65,000)	(65,000)	5,000	8.3%
334217 - GEMT AMBULANCE PROGRAM	(767)	(166,288)	(70,000)	(405,000)	(325,000)	255,000	364.3%
<b>36 - Invests &amp; ContriBs</b>	<b>(5,750)</b>	<b>(7,330)</b>	<b>(5,000)</b>	<b>(5,350)</b>	<b>(5,000)</b>	<b>-</b>	<b>0.0%</b>
336408 - FIRE DEPT DONATIONS	(5,750)	(7,330)	(5,000)	(5,350)	(5,000)	-	0.0%
<b>11050500 - GenFDForeignFire</b>	<b>(71,221)</b>	<b>(75,558)</b>	<b>(70,000)</b>	<b>(86,285)</b>	<b>(85,000)</b>	<b>15,000</b>	<b>21.4%</b>
<b>31 - Taxes</b>	<b>(71,221)</b>	<b>(75,558)</b>	<b>(70,000)</b>	<b>(86,285)</b>	<b>(85,000)</b>	<b>15,000</b>	<b>21.4%</b>
331804 - FOREIGN FIRE INSURANCE	(71,221)	(75,558)	(70,000)	(86,285)	(85,000)	15,000	21.4%
<b>11075100 - GenPWAdministration</b>	<b>(6,443)</b>	<b>-</b>	<b>-</b>	<b>(5,000)</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>34 - Charges for Services</b>	<b>(6,443)</b>	<b>-</b>	<b>-</b>	<b>(5,000)</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
334110 - PUBLIC WORKS CHARGES	(6,443)	-	-	(5,000)	-	-	0.0%
<b>11075200 - GenPWVehMaint</b>	<b>(14,873)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>34 - Charges for Services</b>	<b>(14,873)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
334117 - FUEL SURCHARGE	(14,873)	-	-	-	-	-	0.0%
<b>Expense</b>	<b>43,335,885</b>	<b>38,195,374</b>	<b>42,914,451</b>	<b>44,929,312</b>	<b>46,016,776</b>	<b>3,102,325</b>	<b>0.0%</b>
<b>11010100 - GenAdministration</b>	<b>1,787,695</b>	<b>1,741,499</b>	<b>1,855,558</b>	<b>1,930,497</b>	<b>1,990,684</b>	<b>135,126</b>	<b>0.0%</b>
<b>41 - Salaries &amp; Wages</b>	<b>1,062,430</b>	<b>1,000,883</b>	<b>1,151,024</b>	<b>1,185,109</b>	<b>1,225,525</b>	<b>74,501</b>	<b>29.4%</b>
411001 - SALARIES-REGULAR	923,428	893,209	1,033,524	1,071,560	1,107,425	73,901	7.2%
411002 - SALARIES-PART TIME	84,486	67,609	60,000	55,650	60,000	-	0.0%
411004 - SALARIES ELECTED	37,199	18,907	37,200	37,200	37,200	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	13,211	17,411	15,000	15,299	15,000	-	0.0%
411008 - LONGEVITY	2,300	2,700	2,700	2,800	3,300	600	22.2%
411015 - BOARD & COMMISSIONS	1,750	735	2,100	2,100	2,100	-	0.0%
413001 - OVERTIME	56	311	500	500	500	-	0.0%
<b>42 - Employee Benefits</b>	<b>320,237</b>	<b>391,568</b>	<b>379,714</b>	<b>394,240</b>	<b>237,995</b>	<b>(141,719)</b>	<b>0.0%</b>
421001 - MEDICAL INSURANCE	(3,258)	162,696	143,693	154,930	-	(143,693)	-100.0%
421002 - DENTAL INSURANCE	8,135	7,842	7,843	7,843	-	(7,843)	-100.0%
421003 - LIFE INSURANCE	1,428	1,358	1,450	1,450	-	(1,450)	-100.0%
421005 - MEDICAL INSURANCE - IBNR	113,554	17,118	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	55,284	54,465	62,801	64,920	68,950	6,149	9.8%
422002 - MEDICARE	14,684	14,244	15,638	16,950	17,975	2,337	14.9%
423001 - IL MUNIC RETIREMENT FUND	109,187	112,522	118,372	120,980	121,840	3,468	2.9%

Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
424001 - TUITION REIMBURSEMENT	-	-	9,500	6,200	8,000	(1,500)	-15.8%
425001 - UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	9,090	9,431	8,680	8,680	9,430	750	8.6%
429001 - WELLNESS PROGRAM	175	120	250	300	-	(250)	-100.0%
429002 - EMPLOYEE AWARDS/RECOG	578	813	500	1,000	1,000	500	100.0%
429003 - EMPLOYEE ASSISTANCE	165	159	187	187	-	(187)	-100.0%
429011 - AUTO ALLOWANCE	11,216	10,800	10,800	10,800	10,800	-	0.0%
<b>43 - Prof &amp; Tech Services</b>	<b>246,109</b>	<b>216,443</b>	<b>191,600</b>	<b>168,815</b>	<b>204,225</b>	<b>12,625</b>	<b>195.4%</b>
433001 - GENERAL LEGAL SERVICE	102,024	102,388	102,000	102,000	109,800	7,800	7.6%
433004 - LABOR ATTORNEY	529	368	1,000	1,500	1,500	500	50.0%
433005 - AUDIT FEES	33,445	27,160	28,050	35,990	33,050	5,000	17.8%
433006 - FINANCIAL SERVICES	106,641	83,287	27,450	10,000	25,000	(2,450)	-8.9%
433010 - CONSULTING SERVICES	-	-	30,000	15,775	30,775	775	2.6%
433018 - PERSONNEL TESTING	15	115	250	50	500	250	100.0%
434002 - CODIFICATION SERVICE	3,455	3,126	2,850	3,500	3,600	750	26.3%
<b>44 - Contractual Services</b>	<b>66,321</b>	<b>52,143</b>	<b>57,915</b>	<b>84,601</b>	<b>83,340</b>	<b>25,425</b>	<b>180.6%</b>
443001 - CLOUD & NETWORK SERVICES	7,194	7,706	14,630	41,485	41,485	26,855	183.6%
443004 - COMPUTER HARDWARE MAINT	3,653	3,156	3,580	4,150	4,150	570	15.9%
443005 - COMP SOFTWARE MAINTENANCE	46,960	32,694	33,635	32,780	32,780	(855)	-2.5%
443006 - TELECOM MAINTENANCE	1,271	1,130	1,290	1,425	1,425	135	10.5%
444202 - OFFICE MACHINE RENTAL	7,243	7,456	4,780	4,761	3,500	(1,280)	-26.8%
<b>45 - Other Cont. Services</b>	<b>78,830</b>	<b>67,224</b>	<b>59,605</b>	<b>70,502</b>	<b>58,604</b>	<b>(1,001)</b>	<b>0.0%</b>
450003 - PRINTING & PUBLISHING SERVICES	1,290	2,206	1,400	2,100	2,000	600	42.9%
450004 - MISC SERVICES	167	635	500	722	500	-	0.0%
450006 - RECORDING FEES	270	777	550	550	550	-	0.0%
450017 - BANK CHARGES	37,640	25,286	25,000	35,000	25,000	-	0.0%
452001 - LIABILITY INSURANCE	19,146	19,756	18,180	18,180	18,690	510	2.8%
452004 - OFFICIAL BONDS	1,600	5,650	1,600	1,600	1,600	-	0.0%
453004 - TELEPHONE SERVICE	2,837	3,100	3,000	2,200	-	(3,000)	-100.0%
453006 - MOBILE PHONE	2,527	2,719	2,400	2,400	-	(2,400)	-100.0%
454001 - PUBLIC RELATIONS	658	1	750	450	750	-	0.0%
458001 - TRAINING & SCHOOLS	1,945	1,226	1,000	1,000	1,000	-	0.0%
458002 - MEETING AND CONVENTION	3,508	241	1,000	1,000	3,000	2,000	200.0%
458003 - DUES & SUBSCRIPTIONS	6,048	5,158	4,000	4,500	4,714	714	17.9%
458004 - CAR EXPENSE/MILEAGE REIMB	573	-	-	-	-	-	0.0%
458005 - INFO SYSTEMS TRAINING	621	467	225	800	800	575	255.6%
<b>46 - Supplies</b>	<b>13,768</b>	<b>13,239</b>	<b>15,700</b>	<b>27,230</b>	<b>26,725</b>	<b>11,025</b>	<b>1434.6%</b>
461001 - OFFICE SUPPLIES	5,615	5,364	4,600	5,000	5,500	900	19.6%
461002 - COPIER/FAX SUPPLIES	419	50	400	240	400	-	0.0%
461003 - COMPUTER SUPPLIES	818	347	1,000	1,000	-	(1,000)	-100.0%
461004 - PRINTING & PUBLISHING SUPPLIES	-	-	2,000	1,500	2,000	-	0.0%
461005 - POSTAGE	1,902	2,544	3,500	3,000	2,500	(1,000)	-28.6%
465003 - OFFICE FURNITURE	485	1,023	1,000	1,665	1,500	500	50.0%
465004 - COMPUTER HARDWARE	3,837	3,699	2,500	4,125	4,125	1,625	65.0%
465005 - COMPUTER SOFTWARE	691	212	700	10,700	10,700	10,000	1428.6%
<b>49 - Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>154,270</b>	<b>154,270</b>	<b>0.0%</b>
493033 - TRANSFER TO HEALTH INSURANCE	-	-	-	-	154,270	154,270	0.0%
<b>11010200 - GenAdminInfoSys</b>	<b>780,312</b>	<b>771,911</b>	<b>943,954</b>	<b>926,011</b>	<b>1,046,580</b>	<b>102,626</b>	<b>0.0%</b>
<b>41 - Salaries &amp; Wages</b>	<b>487,798</b>	<b>460,567</b>	<b>591,978</b>	<b>560,464</b>	<b>608,595</b>	<b>16,617</b>	<b>26.1%</b>
411001 - SALARIES-REGULAR	414,235	409,562	538,678	516,060	554,495	15,817	2.9%
411002 - SALARIES-PART TIME	38,268	26,194	35,000	28,640	35,000	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	9,274	9,246	10,000	5,764	10,000	-	0.0%
411008 - LONGEVITY	3,100	3,300	3,300	3,500	4,000	700	21.2%
413001 - OVERTIME	22,922	12,265	5,000	6,500	5,100	100	2.0%
<b>42 - Employee Benefits</b>	<b>162,406</b>	<b>178,449</b>	<b>181,296</b>	<b>193,204</b>	<b>112,520</b>	<b>(68,776)</b>	<b>-464.3%</b>
421001 - MEDICAL INSURANCE	65,727	81,613	71,301	82,890	-	(71,301)	-100.0%
421002 - DENTAL INSURANCE	1,759	1,694	1,695	2,195	-	(1,695)	-100.0%
421003 - LIFE INSURANCE	686	635	769	790	-	(769)	-100.0%
422001 - SOCIAL SECURITY	28,525	27,231	35,398	32,850	40,270	4,872	13.8%
422002 - MEDICARE	6,922	6,505	8,294	7,880	9,620	1,326	16.0%
423001 - IL MUNIC RETIREMENT FUND	51,223	52,946	56,506	59,290	54,980	(1,526)	-2.7%
426001 - WORKERS COMP INSURANCE	6,866	7,148	6,580	6,580	7,150	570	8.7%
429001 - WELLNESS PROGRAM	100	90	140	140	-	(140)	-100.0%
429003 - EMPLOYEE ASSISTANCE	91	88	113	89	-	(113)	-100.0%
429004 - CLOTHING ALLOWANCE	300	300	300	300	300	-	0.0%
429011 - AUTO ALLOWANCE	208	200	200	200	200	-	0.0%
<b>43 - Prof &amp; Tech Services</b>	<b>90,270</b>	<b>97,181</b>	<b>115,600</b>	<b>130,841</b>	<b>157,050</b>	<b>41,450</b>	<b>-39.2%</b>
433010 - CONSULTING SERVICES	200	840	35,000	20,000	35,000	-	0.0%
433018 - PERSONNEL TESTING	600	185	600	60	50	(550)	-91.7%
434001 - TEMPORARY EMPLOYMENT	89,470	96,156	80,000	110,781	122,000	42,000	52.5%
<b>44 - Contractual Services</b>	<b>24,484</b>	<b>22,171</b>	<b>26,335</b>	<b>21,644</b>	<b>34,000</b>	<b>7,665</b>	<b>87.3%</b>

Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
443001 - CLOUD & NETWORK SERVICES	5,597	4,515	6,520	5,899	12,800	6,280	96.3%
443004 - COMPUTER HARDWARE MAINT	7,277	5,750	6,230	4,733	5,750	(480)	-7.7%
443005 - COMP SOFTWARE MAINTENANCE	10,680	11,192	12,610	10,461	14,645	2,035	16.1%
443006 - TELECOM MAINTENANCE	930	714	975	551	805	(170)	-17.4%
<b>45 - Other Cont. Services</b>	<b>6,175</b>	<b>7,917</b>	<b>11,920</b>	<b>9,356</b>	<b>12,455</b>	<b>535</b>	<b>17.0%</b>
450003 - PRINTING & PUBLISHING SERVICES	-	-	80	75	80	-	0.0%
452001 - LIABILITY INSURANCE	1,257	1,390	1,280	1,280	1,350	70	5.5%
453006 - MOBILE PHONE	2,673	3,958	3,660	4,104	3,900	240	6.6%
453010 - MOBILE DATA SERVICE	769	726	700	670	700	-	0.0%
458002 - MEETING AND CONVENTION	691	150	1,150	200	1,150	-	0.0%
458003 - DUES & SUBSCRIPTIONS	531	446	500	450	500	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	-	-	50	-	50	-	0.0%
458005 - INFO SYSTEMS TRAINING	253	1,246	4,500	2,577	4,725	225	5.0%
<b>46 - Supplies</b>	<b>9,179</b>	<b>5,627</b>	<b>16,825</b>	<b>10,502</b>	<b>12,450</b>	<b>(4,375)</b>	<b>-59.7%</b>
461001 - OFFICE SUPPLIES	66	-	50	21	50	-	0.0%
461003 - COMPUTER SUPPLIES	413	268	450	425	450	-	0.0%
461012 - SMALL TOOLS	9	1,042	1,250	1,000	1,250	-	0.0%
465003 - OFFICE FURNITURE	-	70	6,500	1,500	1,500	(5,000)	-76.9%
465004 - COMPUTER HARDWARE	7,055	2,522	5,075	4,856	5,150	75	1.5%
465005 - COMPUTER SOFTWARE	1,636	1,725	3,500	2,700	4,050	550	15.7%
<b>49 - Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>109,510</b>	<b>109,510</b>	<b>0.0%</b>
493033 - TRANSFER TO HEALTH INSURANCE	-	-	-	-	109,510	109,510	0.0%
11012100 - GenAdminPubInfo	56,170	44,671	58,266	64,252	71,471	13,206	0.0%
<b>43 - Prof &amp; Tech Services</b>	<b>810</b>	<b>-</b>	<b>500</b>	<b>700</b>	<b>500</b>	<b>-</b>	<b>0.0%</b>
433010 - CONSULTING SERVICES	810	-	500	700	500	-	0.0%
<b>44 - Contractual Services</b>	<b>7,776</b>	<b>7,373</b>	<b>16,672</b>	<b>16,672</b>	<b>24,577</b>	<b>7,906</b>	<b>47.4%</b>
443001 - CLOUD & NETWORK SERVICES	7,776	7,373	16,672	16,672	24,577	7,906	47.4%
<b>45 - Other Cont. Services</b>	<b>42,821</b>	<b>34,512</b>	<b>38,544</b>	<b>44,330</b>	<b>43,844</b>	<b>5,300</b>	<b>0.0%</b>
450004 - MISC SERVICES	7,575	6,025	7,200	7,200	7,200	-	0.0%
450013 - SERVICE CHARGE	1,130	1,130	1,130	1,130	1,130	-	0.0%
454001 - PUBLIC RELATIONS	34,116	27,357	30,214	36,000	35,514	5,300	17.5%
455002 - ANNUAL REPORT	-	-	-	-	-	-	0.0%
<b>46 - Supplies</b>	<b>4,764</b>	<b>2,786</b>	<b>2,550</b>	<b>2,550</b>	<b>2,550</b>	<b>-</b>	<b>0.0%</b>
461010 - SPECIALTY SUPPLIES	-	39	50	50	50	-	0.0%
465006 - COMMUNICATIONS EQUIPMENT	4,764	2,747	2,500	2,500	2,500	-	0.0%
11016000 - GenAdminContObligation	5,309,268	774,166	2,722,417	6,098,477	2,852,750	130,333	0.0%
<b>45 - Other Cont. Services</b>	<b>65,455</b>	<b>64,043</b>	<b>68,000</b>	<b>69,250</b>	<b>70,000</b>	<b>2,000</b>	<b>11.1%</b>
450016 - PROPERTY TAXES	11,793	17,271	18,000	19,250	20,000	2,000	11.1%
454002 - MARKETING EXPENSE	53,662	46,772	50,000	50,000	50,000	-	0.0%
<b>49 - Other Financing Uses</b>	<b>5,243,813</b>	<b>710,123</b>	<b>2,654,417</b>	<b>6,029,227</b>	<b>2,782,750</b>	<b>128,333</b>	<b>0.0%</b>
491001 - COMMUNITY EVENTS	5,521	-	-	2,000	5,000	5,000	0.0%
491002 - GURNEE DAYS	15,000	-	15,000	15,672	15,000	-	0.0%
491003 - CONVENTION BUR CONTRIB	174,672	69,996	180,000	190,000	190,000	10,000	5.6%
491004 - QUASI GOVERNMENT DUES	21,537	19,808	27,750	27,750	27,750	-	0.0%
491005 - DEPARTMENT CONTINGENCY	85,605	27,936	130,000	75,000	150,000	20,000	15.4%
491006 - PARK AQUATIC CENTER AGRMT	251,813	-	-	-	-	-	0.0%
491009 - EMERGENCY EVENT	65,167	30,849	-	14,000	-	-	0.0%
491011 - CAPITAL GRANT PROGRAM	-	-	250,000	250,000	250,000	-	0.0%
493006 - CAPITAL IMPROVEMENT FUND	-	-	600,000	4,100,000	500,000	(100,000)	-16.7%
493007 - BOND FUND	729	(17,283)	-	-	-	-	0.0%
493009 - GOLF COURSE FUND	50,000	-	-	-	-	-	0.0%
493018 - GURNEE MILLS CONTRIBUTION	316,667	316,667	166,667	66,667	100,000	(66,667)	-40.0%
493019 - RESORT TAX RECAPTURE	894,805	263,300	1,100,000	1,100,000	1,050,000	(50,000)	-4.5%
493022 - TRANSFER TO W/S CAPITAL	-	-	-	-	-	-	0.0%
493024 - TRANS 2009 GO REFUNDING	-	(7,900)	-	-	-	-	0.0%
493025 - TFR TO DS FOR SERIES 2011	3,143,998	-	-	-	-	-	0.0%
493030 - AMUSEMENT TAX RECAPTURE	218,300	-	135,000	135,000	145,000	10,000	7.4%
493032 - REBATE AGREEMENTS	-	6,750	-	3,138	50,000	50,000	0.0%
494902 - RESERVE FOR ECONOMIC DEVELOPME	-	-	50,000	50,000	300,000	250,000	500.0%
11020100 - GenCDPlanBuild	1,404,687	1,237,994	1,330,326	1,304,898	1,382,155	51,829	0.0%
<b>41 - Salaries &amp; Wages</b>	<b>772,331</b>	<b>749,306</b>	<b>834,356</b>	<b>821,689</b>	<b>896,245</b>	<b>61,889</b>	<b>125.2%</b>
411001 - SALARIES-REGULAR	738,867	725,173	800,756	790,420	857,045	56,289	7.0%
411002 - SALARIES-PART TIME	7,336	-	7,000	-	7,000	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	12,093	11,703	12,000	11,169	12,000	-	0.0%
411008 - LONGEVITY	6,300	6,600	6,600	6,600	6,700	100	1.5%
411015 - BOARD & COMMISSIONS	3,640	3,255	3,000	3,500	3,500	500	16.7%
413001 - OVERTIME	4,096	2,575	5,000	10,000	10,000	5,000	100.0%
<b>42 - Employee Benefits</b>	<b>324,673</b>	<b>356,143</b>	<b>345,645</b>	<b>344,246</b>	<b>174,860</b>	<b>(170,785)</b>	<b>0.0%</b>
421001 - MEDICAL INSURANCE	157,102	192,104	170,323	175,520	-	(170,323)	-100.0%
421002 - DENTAL INSURANCE	1,116	1,061	1,053	1,053	-	(1,053)	-100.0%
421003 - LIFE INSURANCE	1,218	1,115	1,136	1,136	-	(1,136)	-100.0%

Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
422001 - SOCIAL SECURITY	45,377	44,587	51,404	48,820	53,010	1,606	3.1%
422002 - MEDICARE	11,027	10,763	12,182	11,900	12,800	618	5.1%
423001 - IL MUNIC RETIREMENT FUND	82,725	86,740	92,249	88,160	90,070	(2,179)	-2.4%
424001 - TUITION REIMBURSEMENT	7,550	1,604	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	13,635	14,097	12,970	12,970	14,080	1,110	8.6%
429001 - WELLNESS PROGRAM	150	-	250	-	-	(250)	-100.0%
429003 - EMPLOYEE ASSISTANCE	182	173	178	178	-	(178)	-100.0%
429004 - CLOTHING ALLOWANCE	2,100	1,500	1,500	2,109	2,500	1,000	66.7%
429011 - AUTO ALLOWANCE	2,492	2,400	2,400	2,400	2,400	-	0.0%
<b>43 - Prof &amp; Tech Services</b>	<b>233,233</b>	<b>49,475</b>	<b>54,500</b>	<b>41,252</b>	<b>48,650</b>	<b>(5,850)</b>	<b>0.0%</b>
433004 - LABOR ATTORNEY	-	-	1,000	-	-	(1,000)	-100.0%
433007 - PLANNING CONSULTANT	35,006	5,325	-	-	-	-	0.0%
433009 - INSPECTION SERVICES	11,391	7,576	13,500	6,100	13,500	-	0.0%
433010 - CONSULTING SERVICES	186,836	36,504	40,000	35,000	35,000	(5,000)	-12.5%
433018 - PERSONNEL TESTING	-	70	-	152	150	150	0.0%
<b>44 - Contractual Services</b>	<b>42,498</b>	<b>39,925</b>	<b>41,600</b>	<b>43,246</b>	<b>41,850</b>	<b>250</b>	<b>0.0%</b>
442403 - CONTRACT MOWING	2,670	4,306	5,000	2,000	3,000	(2,000)	-40.0%
443001 - CLOUD & NETWORK SERVICES	3,710	4,599	5,755	5,830	5,830	75	1.3%
443004 - COMPUTER HARDWARE MAINT	2,817	2,451	3,375	3,375	3,375	-	0.0%
443005 - COMP SOFTWARE MAINTENANCE	23,950	24,299	24,345	27,916	25,145	800	3.3%
443006 - TELECOM MAINTENANCE	854	1,322	1,000	2,000	2,000	1,000	100.0%
443010 - AUTO & TRUCK MAINT	5,842	-	-	-	-	-	0.0%
444202 - OFFICE MACHINE RENTAL	2,655	2,947	2,125	2,125	2,500	375	17.6%
<b>45 - Other Cont. Services</b>	<b>19,992</b>	<b>17,960</b>	<b>18,615</b>	<b>19,815</b>	<b>20,955</b>	<b>2,340</b>	<b>0.0%</b>
450003 - PRINTING & PUBLISHING SERVICES	1,784	874	750	1,800	1,000	250	33.3%
450004 - MISC SERVICES	165	130	200	200	200	-	0.0%
450006 - RECORDING FEES	270	-	-	-	-	-	0.0%
450013 - SERVICE CHARGE	565	565	565	565	565	-	0.0%
452001 - LIABILITY INSURANCE	5,899	6,155	5,670	5,670	5,830	160	2.8%
452002 - AUTO INSURANCE	2,417	2,581	2,380	2,380	3,010	630	26.5%
453004 - TELEPHONE SERVICE	2,028	2,235	2,100	2,400	2,400	300	14.3%
453006 - MOBILE PHONE	3,856	4,276	3,800	3,400	3,400	(400)	-10.5%
458001 - TRAINING & SCHOOLS	1,736	687	1,000	1,500	2,000	1,000	100.0%
458002 - MEETING AND CONVENTION	360	-	750	750	750	-	0.0%
458003 - DUES & SUBSCRIPTIONS	346	311	500	1,100	1,100	600	120.0%
458004 - CAR EXPENSE/MILEAGE REIMB	191	-	-	50	200	200	0.0%
458005 - INFO SYSTEMS TRAINING	375	146	900	-	500	(400)	-44.4%
<b>46 - Supplies</b>	<b>11,960</b>	<b>1,995</b>	<b>17,100</b>	<b>16,140</b>	<b>10,475</b>	<b>(6,625)</b>	<b>0.0%</b>
461001 - OFFICE SUPPLIES	1,335	863	2,000	2,000	2,000	-	0.0%
461002 - COPIER/FAX SUPPLIES	419	25	200	200	200	-	0.0%
461003 - COMPUTER SUPPLIES	392	100	300	300	300	-	0.0%
461004 - PRINTING & PUBLISHING SUPPLIES	-	-	750	500	500	(250)	-33.3%
461005 - POSTAGE	952	444	1,200	600	800	(400)	-33.3%
461007 - REFERENCE MATERIALS	148	-	1,500	1,500	2,500	1,000	66.7%
461009 - FIELD SUPPLIES	553	15	250	250	250	-	0.0%
461014 - SAFETY SUPPLIES	-	-	150	150	150	-	0.0%
462601 - FUEL	3,577	-	-	-	-	-	0.0%
465003 - OFFICE FURNITURE	74	-	500	350	500	-	0.0%
465004 - COMPUTER HARDWARE	3,548	549	3,550	3,315	2,300	(1,250)	-35.2%
465005 - COMPUTER SOFTWARE	962	-	700	975	975	275	39.3%
465007 - OFFICE EQUIPMENT	-	-	6,000	6,000	-	(6,000)	-100.0%
<b>49 - Other Financing Uses</b>	<b>-</b>	<b>23,190</b>	<b>18,510</b>	<b>18,510</b>	<b>189,120</b>	<b>170,610</b>	<b>0.0%</b>
493031 - TRANSFER TO FLEET SERVICES	-	23,190	18,510	18,510	27,230	8,720	47.1%
493033 - TRANSFER TO HEALTH INSURANCE	-	-	-	-	161,890	161,890	0.0%
<b>11020200 - GenCDEngineering</b>	<b>942,226</b>	<b>747,485</b>	<b>766,290</b>	<b>672,827</b>	<b>993,293</b>	<b>227,003</b>	<b>0.0%</b>
<b>41 - Salaries &amp; Wages</b>	<b>614,633</b>	<b>442,327</b>	<b>459,360</b>	<b>405,339</b>	<b>614,518</b>	<b>155,158</b>	<b>46.4%</b>
411001 - SALARIES-REGULAR	569,834	432,932	437,560	400,480	582,418	144,858	33.1%
411002 - SALARIES-PART TIME	26,316	-	12,500	-	25,000	12,500	100.0%
411005 - SALARIES-SICK LV BUYBACK	6,596	5,004	5,000	2,259	4,000	(1,000)	-20.0%
411008 - LONGEVITY	3,900	3,000	1,800	600	600	(1,200)	-66.7%
413001 - OVERTIME	7,987	1,390	2,500	2,000	2,500	-	0.0%
<b>42 - Employee Benefits</b>	<b>245,006</b>	<b>202,138</b>	<b>178,385</b>	<b>153,337</b>	<b>118,640</b>	<b>(59,745)</b>	<b>-520.2%</b>
421001 - MEDICAL INSURANCE	114,564	96,789	67,200	60,200	-	(67,200)	-100.0%
421002 - DENTAL INSURANCE	1,665	1,416	1,056	2,335	-	(1,056)	-100.0%
421003 - LIFE INSURANCE	969	666	677	916	-	(677)	-100.0%
422001 - SOCIAL SECURITY	36,933	26,683	30,367	23,910	37,200	6,833	22.5%
422002 - MEDICARE	8,886	6,461	7,241	5,850	9,010	1,769	24.4%
423001 - IL MUNIC RETIREMENT FUND	64,030	52,433	54,838	43,670	54,450	(388)	-0.7%
426001 - WORKERS COMP INSURANCE	13,635	14,097	12,970	12,970	14,080	1,110	8.6%
429001 - WELLNESS PROGRAM	155	300	200	-	-	(200)	-100.0%
429002 - EMPLOYEE AWARDS/RECOG	-	119	150	-	-	(150)	-100.0%

Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
429003 - EMPLOYEE ASSISTANCE	117	77	86	86	-	(86)	-100.0%
429004 - CLOTHING ALLOWANCE	1,561	698	1,200	1,000	1,500	300	25.0%
429011 - AUTO ALLOWANCE	2,492	2,400	2,400	2,400	2,400	-	0.0%
<b>43 - Prof &amp; Tech Services</b>	<b>19,910</b>	<b>11,133</b>	<b>1,250</b>	<b>1,700</b>	<b>5,000</b>	<b>3,750</b>	<b>0.0%</b>
433004 - LABOR ATTORNEY	1,748	2,116	1,000	-	-	(1,000)	-100.0%
433008 - ENGINEERING CONSULTANT	150	-	-	-	-	-	0.0%
433010 - CONSULTING SERVICES	15,937	7,574	-	1,500	5,000	5,000	0.0%
433018 - PERSONNEL TESTING	2,075	1,443	250	200	-	(250)	-100.0%
<b>44 - Contractual Services</b>	<b>26,176</b>	<b>21,021</b>	<b>22,960</b>	<b>25,050</b>	<b>25,050</b>	<b>2,090</b>	<b>0.0%</b>
443001 - CLOUD & NETWORK SERVICES	3,991	4,006	4,450	4,765	4,765	315	7.1%
443004 - COMPUTER HARDWARE MAINT	2,774	2,576	3,455	3,625	3,625	170	4.9%
443005 - COMP SOFTWARE MAINTENANCE	9,806	11,738	12,680	13,760	13,760	1,080	8.5%
443006 - TELECOM MAINTENANCE	797	946	1,130	1,500	1,500	370	32.7%
443010 - AUTO & TRUCK MAINT	6,853	-	-	-	-	-	0.0%
444202 - OFFICE MACHINE RENTAL	1,954	1,755	1,245	1,400	1,400	155	12.4%
<b>45 - Other Cont. Services</b>	<b>19,160</b>	<b>18,946</b>	<b>51,735</b>	<b>27,551</b>	<b>31,125</b>	<b>(20,610)</b>	<b>0.0%</b>
450003 - PRINTING & PUBLISHING SERVICES	388	21	400	50	250	(150)	-37.5%
450004 - MISC SERVICES	165	130	200	200	200	-	0.0%
450015 - REIMBURSED CHARGES	186	491	100	1,064	1,000	900	900.0%
452001 - LIABILITY INSURANCE	5,899	6,155	5,670	5,670	5,830	160	2.8%
452002 - AUTO INSURANCE	2,417	2,581	2,380	2,380	3,010	630	26.5%
452005 - INSURANCE DEDUCTIBLE	(1,445)	-	-	-	-	-	0.0%
453004 - TELEPHONE SERVICE	2,028	2,235	1,900	2,400	2,400	500	26.3%
453006 - MOBILE PHONE	4,240	3,781	4,000	4,000	4,000	-	0.0%
453010 - MOBILE DATA SERVICE	910	912	910	910	910	-	0.0%
458001 - TRAINING & SCHOOLS	773	943	1,500	1,500	1,500	-	0.0%
458002 - MEETING AND CONVENTION	1,240	745	1,400	500	1,400	-	0.0%
458003 - DUES & SUBSCRIPTIONS	1,474	871	32,400	8,000	10,000	(22,400)	-69.1%
458004 - CAR EXPENSE/MILEAGE REIMB	418	-	-	252	-	-	0.0%
458005 - INFO SYSTEMS TRAINING	466	81	875	625	625	(250)	-28.6%
<b>46 - Supplies</b>	<b>17,341</b>	<b>6,380</b>	<b>16,250</b>	<b>23,500</b>	<b>21,700</b>	<b>5,450</b>	<b>0.0%</b>
461001 - OFFICE SUPPLIES	988	437	1,800	1,800	1,800	-	0.0%
461002 - COPIER/FAX SUPPLIES	419	25	100	550	550	450	450.0%
461003 - COMPUTER SUPPLIES	313	98	100	200	200	100	100.0%
461004 - PRINTING & PUBLISHING SUPPLIES	-	-	-	100	100	100	0.0%
461005 - POSTAGE	762	426	1,000	1,200	1,200	200	20.0%
461009 - FIELD SUPPLIES	1,340	569	1,250	1,500	1,500	250	20.0%
461014 - SAFETY SUPPLIES	-	-	250	250	250	-	0.0%
462601 - FUEL	5,951	-	-	-	8,700	8,700	0.0%
465003 - OFFICE FURNITURE	485	560	500	5,000	500	-	0.0%
465004 - COMPUTER HARDWARE	3,609	3,645	4,550	5,300	5,300	750	16.5%
465005 - COMPUTER SOFTWARE	1,239	620	700	1,600	1,600	900	128.6%
465007 - OFFICE EQUIPMENT	-	-	6,000	6,000	-	(6,000)	-100.0%
465008 - MACHINERY & EQUIPMENT	2,235	-	-	-	-	-	0.0%
<b>49 - Other Financing Uses</b>	<b>-</b>	<b>45,540</b>	<b>36,350</b>	<b>36,350</b>	<b>177,260</b>	<b>140,910</b>	<b>0.0%</b>
493031 - TRANSFER TO FLEET SERVICES	-	45,540	36,350	36,350	53,460	17,110	47.1%
493033 - TRANSFER TO HEALTH INSURANCE	-	-	-	-	123,800	123,800	0.0%
<b>11040100 - GenPDAAdministration</b>	<b>15,151,692</b>	<b>15,177,028</b>	<b>16,207,284</b>	<b>15,167,986</b>	<b>17,478,235</b>	<b>1,270,951</b>	<b>0.0%</b>
<b>41 - Salaries &amp; Wages</b>	<b>8,762,356</b>	<b>8,399,636</b>	<b>9,361,446</b>	<b>8,502,222</b>	<b>9,810,168</b>	<b>448,721</b>	<b>189.1%</b>
411001 - SALARIES-REGULAR	7,412,172	7,416,251	8,158,185	7,203,610	8,378,249	220,064	2.7%
411002 - SALARIES-PART TIME	87,416	37,806	39,988	43,160	71,000	31,012	77.6%
411003 - SALARIES-CROSSING GUARDS	4,046	7,770	24,975	20,000	41,625	16,650	66.7%
411005 - SALARIES-SICK LV BUYBACK	126,917	131,982	125,000	98,352	125,000	-	0.0%
411006 - OFF DUTY SECURITY	304,436	248,604	267,798	300,000	340,594	72,795	27.2%
411008 - LONGEVITY	31,500	32,900	33,700	29,100	29,200	(4,500)	-13.4%
413001 - OVERTIME	795,868	524,322	690,000	790,000	800,000	110,000	15.9%
413002 - GRANT FUNDED OVERTIME	-	-	21,800	18,000	24,500	2,700	12.4%
<b>42 - Employee Benefits</b>	<b>4,424,408</b>	<b>4,838,445</b>	<b>4,824,508</b>	<b>4,712,190</b>	<b>3,587,872</b>	<b>(1,236,636)</b>	<b>488.5%</b>
421001 - MEDICAL INSURANCE	1,249,131	1,537,115	1,345,023	1,266,530	-	(1,345,023)	-100.0%
421002 - DENTAL INSURANCE	85,153	81,217	80,961	80,961	-	(80,961)	-100.0%
421003 - LIFE INSURANCE	12,295	11,565	11,675	11,675	-	(11,675)	-100.0%
422001 - SOCIAL SECURITY	65,798	60,760	61,850	60,950	70,940	9,090	14.7%
422002 - MEDICARE	122,899	117,911	129,460	119,270	137,670	8,210	6.3%
423001 - IL MUNIC RETIREMENT FUND	110,855	114,361	121,697	104,090	118,750	(2,947)	-2.4%
423002 - POLICE PENSION CONTRIB	2,273,714	2,398,379	2,554,119	2,554,119	2,630,742	76,623	3.0%
424001 - TUITION REIMBURSEMENT	16,486	20,266	12,300	6,000	21,500	9,200	74.8%
426001 - WORKERS COMP INSURANCE	385,442	396,707	364,890	364,890	396,100	31,210	8.6%
429001 - WELLNESS PROGRAM	400	510	9,675	-	17,500	7,825	80.9%
429002 - EMPLOYEE AWARDS/RECOG	8,629	7,990	13,000	10,000	17,200	4,200	32.3%
429003 - EMPLOYEE ASSISTANCE	1,861	1,795	1,848	1,848	-	(1,848)	-100.0%
429004 - CLOTHING ALLOWANCE	4,538	41,654	42,000	42,000	47,125	5,125	12.2%



Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
429005 - UNIFORM ALLOWANCE	40,774	4,929	11,000	10,000	8,000	(3,000)	-27.3%
429006 - UNIFORM ISSUE	13,025	7,664	10,300	21,000	51,300	41,000	398.1%
429008 - POLICE VESTS	2,327	7,205	22,135	22,000	26,660	4,525	20.4%
429010 - CLOTHING REPLACEMENT	-	-	250	250	250	-	0.0%
429011 - AUTO ALLOWANCE	4,985	4,800	4,800	4,800	4,800	-	0.0%
429012 - COMMUTING BENEFIT	-	-	100	-	100	-	0.0%
429013 - MEDICAL EXPENSE	3,854	1,068	4,425	15,000	16,235	11,810	266.9%
429015 - RHS ER PORTION	22,242	22,550	23,000	16,807	23,000	-	0.0%
<b>43 - Prof &amp; Tech Services</b>	<b>661,364</b>	<b>629,871</b>	<b>642,200</b>	<b>667,000</b>	<b>661,800</b>	<b>19,600</b>	<b>122.7%</b>
433001 - GENERAL LEGAL SERVICE	53	-	2,000	500	2,000	-	0.0%
433003 - POLICE PROSECUTION	93,000	93,000	93,000	93,000	96,000	3,000	3.2%
433004 - LABOR ATTORNEY	598	3,335	5,000	10,000	10,000	5,000	100.0%
433010 - CONSULTING SERVICES	1,680	490	11,200	5,000	6,200	(5,000)	-44.6%
433012 - REDFLEX COLLECTION FEES	556,558	532,886	509,000	527,900	512,000	3,000	0.6%
433018 - PERSONNEL TESTING	9,474	160	21,400	30,000	35,000	13,600	63.6%
433020 - DRUG & ALCOHOL TESTING	-	-	600	600	600	-	0.0%
<b>44 - Contractual Services</b>	<b>609,925</b>	<b>428,947</b>	<b>448,426</b>	<b>409,339</b>	<b>571,615</b>	<b>123,189</b>	<b>1065.0%</b>
441105 - NORTH SHORE SANITARY DIST	777	310	400	420	600	200	50.0%
442301 - CUSTODIAL SERVICE	13,461	13,416	14,000	14,350	14,500	500	3.6%
443001 - CLOUD & NETWORK SERVICES	34,835	24,380	42,085	41,200	78,496	36,411	86.5%
443003 - OFFICE EQUIP MAINTENANCE	140	-	1,000	500	1,000	-	0.0%
443004 - COMPUTER HARDWARE MAINT	24,370	21,882	24,035	22,250	25,650	1,615	6.7%
443005 - COMP SOFTWARE MAINTENANCE	63,466	76,663	96,305	84,000	80,940	(15,365)	-16.0%
443006 - TELECOM MAINTENANCE	6,229	8,987	7,995	7,400	6,100	(1,895)	-23.7%
443007 - EQUIPMENT MAINTENANCE	14,323	16,346	17,250	17,500	17,750	500	2.9%
443008 - BUILDING MAINTENANCE	108,602	103,527	123,967	120,000	126,545	2,578	2.1%
443009 - OPTICOM MAINTENANCE	3,170	1,533	3,400	3,000	3,400	-	0.0%
443010 - AUTO & TRUCK MAINT	143,790	105	850	500	3,770	2,920	343.5%
443011 - RADIO MAINTENANCE	38,213	35,058	58,500	40,280	41,000	(17,500)	-29.9%
443027 - FIREARM MAINTENANCE	944	283	1,200	1,000	1,200	-	0.0%
443028 - VEHICLE ACCESSORIES	271	-	2,000	2,000	2,000	-	0.0%
444202 - OFFICE MACHINE RENTAL	10,784	11,774	7,175	7,175	8,400	1,225	17.1%
444204 - BODY CAMERA SERVICE AGRMNT	84,420	84,420	18,000	17,500	130,000	112,000	622.2%
444205 - IN-SQUAD CAM SERVICE AGRMNT	62,131	30,264	30,264	30,264	30,264	-	0.0%
<b>45 - Other Cont. Services</b>	<b>438,765</b>	<b>367,645</b>	<b>442,734</b>	<b>429,441</b>	<b>579,180</b>	<b>136,447</b>	<b>0.0%</b>
450007 - NIPAS	8,927	8,766	10,500	10,000	13,275	2,775	26.4%
450008 - CRIME PREVENTION	9,323	-	4,500	1,000	10,305	5,805	129.0%
450009 - CRIME LAB	45,561	46,500	47,126	47,126	48,500	1,374	2.9%
450010 - CRIME STOPPERS	1,000	-	1,000	1,000	1,000	-	0.0%
450011 - MAJOR INVEST TASK FORCE	5,393	3,074	4,500	8,000	9,850	5,350	118.9%
450013 - SERVICE CHARGE	17,361	17,987	18,675	19,227	26,515	7,840	42.0%
450014 - PUBLIC EDUCATION/DARE	10,995	-	1,750	2,250	15,400	13,650	780.0%
450019 - K9 TRAINING FEES	8,000	7,950	8,700	2,200	9,750	1,050	12.1%
450022 - HEARING OFFICER	7,700	2,188	12,000	8,000	12,000	-	0.0%
450025 - POLICE EXPLORER POST	-	-	28,815	-	-	(28,815)	-100.0%
452001 - LIABILITY INSURANCE	145,145	150,410	138,350	138,350	142,180	3,830	2.8%
452002 - AUTO INSURANCE	23,595	24,323	22,380	22,380	28,310	5,930	26.5%
452003 - PROPERTY INSURANCE	9,090	9,431	8,680	8,680	9,290	610	7.0%
452005 - INSURANCE DEDUCTIBLE	21,142	604	4,000	8,224	4,000	-	0.0%
453004 - TELEPHONE SERVICE	14,980	15,332	16,000	15,250	16,000	-	0.0%
453006 - MOBILE PHONE	20,975	22,674	21,700	21,600	24,100	2,400	11.1%
453008 - LEASED PHONE LINE	582	748	700	1,730	1,900	1,200	171.4%
453010 - MOBILE DATA SERVICE	16,091	20,983	20,760	20,000	20,760	-	0.0%
458001 - TRAINING & SCHOOLS	61,291	30,802	64,618	86,000	170,360	105,743	163.6%
458002 - MEETING AND CONVENTION	3,070	-	1,100	400	8,530	7,430	675.5%
458003 - DUES & SUBSCRIPTIONS	4,872	3,373	4,230	5,000	4,505	275	6.5%
458004 - CAR EXPENSE/MILEAGE REIMB	1,306	-	-	373	-	-	0.0%
458005 - INFO SYSTEMS TRAINING	2,365	2,501	2,650	2,650	2,650	-	0.0%
<b>46 - Supplies</b>	<b>254,874</b>	<b>74,794</b>	<b>138,650</b>	<b>98,475</b>	<b>230,310</b>	<b>91,660</b>	<b>0.0%</b>
461001 - OFFICE SUPPLIES	5,611	3,645	7,000	4,000	7,000	-	0.0%
461002 - COPIER/FAX SUPPLIES	1,030	13	1,000	500	1,000	-	0.0%
461003 - COMPUTER SUPPLIES	2,808	1,203	4,500	3,000	4,500	-	0.0%
461004 - PRINTING & PUBLISHING SUPPLIES	6,440	4,048	6,400	6,000	6,400	-	0.0%
461005 - POSTAGE	2,192	1,094	3,000	1,500	2,500	(500)	-16.7%
461008 - MISC OTHER SUPPLIES	1,691	336	2,500	1,500	5,285	2,785	111.4%
461013 - HOUSEKEEPING SUPPLIES	5,120	4,545	5,500	5,200	5,500	-	0.0%
461014 - SAFETY SUPPLIES	7,775	1,882	7,500	5,000	6,500	(1,000)	-13.3%
461022 - FIREARMS AMMUNITION	13,004	4,000	10,900	8,700	19,200	8,300	76.1%
461023 - PRISONER SUPPLIES	1,125	662	1,350	1,000	1,350	-	0.0%
461024 - EVIDENCE SUPPLIES	5,577	2,976	6,750	6,000	7,850	1,100	16.3%
461036 - ANIMAL CONTROL-MISC	1,218	1,445	2,700	2,500	2,800	100	3.7%

Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
461037 - MICROFILMING	4,121	525	4,300	1,500	6,800	2,500	58.1%
461038 - FIREARM ACCESSORIES	335	362	900	500	900	-	0.0%
461040 - K9 UNIT SUPPLIES	9,494	9,539	10,600	5,000	8,200	(2,400)	-22.6%
462101 - NATURAL GAS	3,421	3,679	4,000	3,500	4,000	-	0.0%
462601 - FUEL	115,008	3,090	3,500	3,600	4,000	500	14.3%
465002 - TELECOM EQUIPMENT	209	-	100	150	300	200	200.0%
465003 - OFFICE FURNITURE	3,879	-	500	500	14,625	14,125	2825.0%
465004 - COMPUTER HARDWARE	29,923	12,398	22,200	14,150	31,500	9,300	41.9%
465005 - COMPUTER SOFTWARE	7,683	310	13,100	5,375	13,100	-	0.0%
465008 - MACHINERY & EQUIPMENT	842	8,030	7,400	7,000	35,200	27,800	375.7%
465010 - BUILDING IMPROVEMENT	25,184	11,014	9,950	9,000	27,200	17,250	173.4%
465012 - FIREARMS	-	-	800	800	2,400	1,600	200.0%
465014 - K9 UNIT	227	-	-	1,000	10,000	10,000	0.0%
465015 - DUI EQUIPMENT	958	-	2,200	1,500	2,200	-	0.0%
<b>49 - Other Financing Uses</b>	<b>-</b>	<b>437,690</b>	<b>349,320</b>	<b>349,320</b>	<b>2,037,290</b>	<b>1,687,970</b>	<b>0.0%</b>
493031 - TRANSFER TO FLEET SERVICES	-	437,690	349,320	349,320	513,770	164,450	47.1%
493033 - TRANSFER TO HEALTH INSURANCE	-	-	-	-	1,523,520	1,523,520	0.0%
<b>11040200 - GenPDCommunications</b>	<b>2,528,517</b>	<b>2,568,837</b>	<b>3,125,176</b>	<b>2,833,270</b>	<b>3,288,005</b>	<b>162,829</b>	<b>0.0%</b>
<b>41 - Salaries &amp; Wages</b>	<b>1,816,625</b>	<b>1,796,417</b>	<b>2,317,992</b>	<b>2,049,418</b>	<b>2,314,420</b>	<b>(3,572)</b>	<b>45.6%</b>
411001 - SALARIES-REGULAR	1,469,237	1,493,699	1,990,292	1,696,220	2,009,320	19,028	1.0%
411002 - SALARIES-PART TIME	65,586	69,941	62,000	82,260	62,000	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	6,849	6,395	7,000	7,238	8,000	1,000	14.3%
411007 - OFFICER IN CHARGE/TRAINING OFF	5,822	4,215	3,000	7,500	4,000	1,000	33.3%
411008 - LONGEVITY	6,200	5,600	5,700	6,200	6,100	400	7.0%
413001 - OVERTIME	262,931	216,567	250,000	250,000	225,000	(25,000)	-10.0%
<b>42 - Employee Benefits</b>	<b>649,484</b>	<b>713,947</b>	<b>732,064</b>	<b>717,788</b>	<b>429,325</b>	<b>(302,739)</b>	<b>0.0%</b>
421001 - MEDICAL INSURANCE	274,882	336,524	314,331	296,570	-	(314,331)	-100.0%
421002 - DENTAL INSURANCE	18,244	16,939	16,950	16,950	-	(16,950)	-100.0%
421003 - LIFE INSURANCE	2,635	2,500	2,534	2,534	-	(2,534)	-100.0%
422001 - SOCIAL SECURITY	108,370	106,934	128,767	125,770	140,590	11,823	9.2%
422002 - MEDICARE	25,345	25,009	30,092	29,470	32,880	2,788	9.3%
423001 - IL MUNIC RETIREMENT FUND	192,762	203,921	213,766	221,140	211,740	(2,026)	-0.9%
424001 - TUITION REIMBURSEMENT	7,523	-	1,500	1,700	7,000	5,500	366.7%
426001 - WORKERS COMP INSURANCE	12,764	13,204	12,150	12,150	13,190	1,040	8.6%
429001 - WELLNESS PROGRAM	125	120	920	250	7,875	6,955	756.0%
429002 - EMPLOYEE AWARDS/RECOG	-	200	500	500	500	-	0.0%
429003 - EMPLOYEE ASSISTANCE	499	490	504	504	-	(504)	-100.0%
429004 - CLOTHING ALLOWANCE	-	-	-	-	-	-	0.0%
429005 - UNIFORM ALLOWANCE	5,909	6,937	8,050	8,050	12,000	3,950	49.1%
429006 - UNIFORM ISSUE	426	1,039	1,500	1,500	3,250	1,750	116.7%
429013 - MEDICAL EXPENSE	-	130	500	700	300	(200)	-40.0%
<b>43 - Prof &amp; Tech Services</b>	<b>1,088</b>	<b>8,210</b>	<b>5,490</b>	<b>1,900</b>	<b>5,240</b>	<b>(250)</b>	<b>-50.0%</b>
433004 - LABOR ATTORNEY	598	7,912	2,990	1,400	2,990	-	0.0%
433010 - CONSULTING SERVICES	-	-	2,000	-	2,000	-	0.0%
433018 - PERSONNEL TESTING	490	298	500	500	250	(250)	-50.0%
<b>44 - Contractual Services</b>	<b>14,636</b>	<b>16,446</b>	<b>23,915</b>	<b>23,293</b>	<b>24,205</b>	<b>290</b>	<b>73.3%</b>
443001 - CLOUD & NETWORK SERVICES	2,816	1,938	6,295	6,315	5,435	(860)	-13.7%
443004 - COMPUTER HARDWARE MAINT	1,238	1,791	1,865	1,835	2,140	275	14.7%
443005 - COMP SOFTWARE MAINTENANCE	6,282	6,516	8,665	7,114	7,900	(765)	-8.8%
443006 - TELECOM MAINTENANCE	476	755	895	1,429	1,450	555	62.0%
443007 - EQUIPMENT MAINTENANCE	87	(4)	500	500	500	-	0.0%
444202 - OFFICE MACHINE RENTAL	3,738	5,451	5,695	6,100	6,780	1,085	19.1%
<b>45 - Other Cont. Services</b>	<b>26,056</b>	<b>22,183</b>	<b>27,405</b>	<b>26,035</b>	<b>34,335</b>	<b>6,930</b>	<b>0.0%</b>
450013 - SERVICE CHARGE	2,965	2,965	3,565	3,565	3,565	-	0.0%
452001 - LIABILITY INSURANCE	10,927	11,417	10,510	10,510	10,810	300	2.9%
453006 - MOBILE PHONE	2,349	2,459	2,460	2,460	2,460	-	0.0%
458001 - TRAINING & SCHOOLS	5,955	3,176	7,840	6,400	8,640	800	10.2%
458002 - MEETING AND CONVENTION	1,264	-	-	-	3,100	3,100	0.0%
458003 - DUES & SUBSCRIPTIONS	2,129	1,700	2,030	2,100	4,535	2,505	123.4%
458004 - CAR EXPENSE/MILEAGE REIMB	187	-	100	100	300	200	200.0%
458005 - INFO SYSTEMS TRAINING	281	465	900	900	925	25	2.8%
<b>46 - Supplies</b>	<b>20,628</b>	<b>11,634</b>	<b>18,310</b>	<b>14,836</b>	<b>23,410</b>	<b>5,100</b>	<b>0.0%</b>
461001 - OFFICE SUPPLIES	758	215	1,500	1,500	1,500	-	0.0%
461003 - COMPUTER SUPPLIES	3,048	1,647	3,270	3,100	3,270	-	0.0%
462601 - FUEL	-	-	-	-	-	-	0.0%
465003 - OFFICE FURNITURE	2,291	1,854	2,390	1,200	2,390	-	0.0%
465004 - COMPUTER HARDWARE	10,075	3,949	4,700	4,636	9,800	5,100	108.5%
465005 - COMPUTER SOFTWARE	4,456	-	5,450	4,400	5,450	-	0.0%
465010 - BUILDING IMPROVEMENT	-	3,970	1,000	-	1,000	-	0.0%
<b>49 - Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>457,070</b>	<b>457,070</b>	<b>0.0%</b>
493033 - TRANSFER TO HEALTH INSURANCE	-	-	-	-	457,070	457,070	0.0%



Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
11050100 - GenFDAdministration	11,241,124	11,336,930	11,944,602	12,026,006	12,573,510	628,908	0.0%
41 - Salaries & Wages	6,985,910	6,781,073	7,272,786	7,375,068	7,627,630	354,844	110.5%
411001 - SALARIES-REGULAR	6,144,048	6,050,667	6,565,286	6,599,420	6,802,630	237,344	3.6%
411005 - SALARIES-SICK LV BUYBACK	43,646	66,625	60,000	51,120	60,000	-	0.0%
411007 - OFFICER IN CHARGE/TRAINING OFF	8,426	11,304	11,000	16,165	20,000	9,000	81.8%
411008 - LONGEVITY	31,100	31,500	31,500	31,800	30,000	(1,500)	-4.8%
411016 - NOV HOLIDAY PAY	201,305	197,262	205,000	211,563	215,000	10,000	4.9%
413001 - OVERTIME	557,385	423,716	400,000	465,000	500,000	100,000	25.0%
42 - Employee Benefits	3,624,889	3,998,590	3,978,381	4,006,624	2,992,535	(985,846)	-446.3%
421001 - MEDICAL INSURANCE	968,229	1,202,429	1,059,974	1,079,880	-	(1,059,974)	-100.0%
421002 - DENTAL INSURANCE	61,459	59,179	59,598	59,598	-	(59,598)	-100.0%
421003 - LIFE INSURANCE	10,079	9,298	9,365	9,365	-	(9,365)	-100.0%
422001 - SOCIAL SECURITY	15,074	15,107	16,224	16,650	16,990	766	4.7%
422002 - MEDICARE	96,846	95,288	99,957	107,210	107,120	7,163	7.2%
423001 - IL MUNIC RETIREMENT FUND	26,835	28,795	32,007	29,420	29,900	(2,107)	-6.6%
423003 - FIRE PENSION CONTRIBUTION	1,869,571	1,966,654	2,110,682	2,110,682	2,201,735	91,053	4.3%
424001 - TUITION REIMBURSEMENT	5,699	3,384	10,000	19,568	15,000	5,000	50.0%
426001 - WORKERS COMP INSURANCE	512,407	555,251	510,710	510,710	554,390	43,680	8.6%
429001 - WELLNESS PROGRAM	-	-	350	-	-	(350)	-100.0%
429002 - EMPLOYEE AWARDS/RECOG	1,815	634	1,500	1,413	1,500	-	0.0%
429003 - EMPLOYEE ASSISTANCE	1,474	1,424	1,464	1,415	-	(1,464)	-100.0%
429005 - UNIFORM ALLOWANCE	36,557	41,073	43,300	42,990	43,650	350	0.8%
429006 - UNIFORM ISSUE	8,529	7,663	8,600	8,592	8,800	200	2.3%
429009 - SAFETY PROGRAM	164	-	250	175	250	-	0.0%
429010 - CLOTHING REPLACEMENT	7,288	6,732	7,500	7,483	7,700	200	2.7%
429013 - MEDICAL EXPENSE	2,863	5,680	6,900	1,473	5,500	(1,400)	-20.3%
43 - Prof & Tech Services	117,367	85,276	102,000	82,855	78,500	(23,500)	-93.6%
433001 - GENERAL LEGAL SERVICE	22,335	-	1,500	405	1,500	-	0.0%
433004 - LABOR ATTORNEY	16,108	-	4,000	-	4,000	-	0.0%
433010 - CONSULTING SERVICES	4,528	-	4,500	-	4,500	-	0.0%
433011 - AMBULANCE COLLECTION FEE NON	36,945	28,617	32,000	22,000	25,000	(7,000)	-21.9%
433013 - AMBULANCE COLLECTION FEE RES	30,942	32,040	35,000	35,600	40,000	5,000	14.3%
433018 - PERSONNEL TESTING	6,509	24,619	25,000	24,850	3,500	(21,500)	-86.0%
44 - Contractual Services	200,756	179,905	224,120	211,845	258,065	33,945	251.2%
441105 - NORTH SHORE SANITARY DIST	966	711	750	1,441	1,700	950	126.7%
443001 - CLOUD & NETWORK SERVICES	55,009	47,172	55,210	55,210	79,100	23,890	43.3%
443003 - OFFICE EQUIP MAINTENANCE	-	472	800	650	800	-	0.0%
443004 - COMPUTER HARDWARE MAINT	6,373	6,605	6,680	6,144	7,260	580	8.7%
443005 - COMP SOFTWARE MAINTENANCE	12,731	13,049	15,460	12,718	13,295	(2,165)	-14.0%
443006 - TELECOM MAINTENANCE	3,787	5,775	4,275	4,211	4,400	125	2.9%
443007 - EQUIPMENT MAINTENANCE	21,374	19,627	28,895	27,450	29,970	1,075	3.7%
443008 - BUILDING MAINTENANCE	22,151	16,894	21,750	19,650	22,500	750	3.4%
443009 - OPTICOM MAINTENANCE	3,170	1,533	3,400	2,950	3,400	-	0.0%
443010 - AUTO & TRUCK MAINT	53,167	50,337	61,500	60,671	66,500	5,000	8.1%
443011 - RADIO MAINTENANCE	4,547	6,181	8,250	6,250	8,250	-	0.0%
443017 - LANDSCAPE MAINTENANCE	5,306	4,050	5,000	5,000	8,750	3,750	75.0%
443030 - EMERGENCY SIREN MAINT	11,864	7,381	12,000	9,350	12,000	-	0.0%
444202 - OFFICE MACHINE RENTAL	311	118	150	150	140	(10)	-6.7%
45 - Other Cont. Services	110,082	120,777	145,565	141,269	159,140	13,575	0.0%
450004 - MISC SERVICES	14	3,370	3,500	-	3,500	-	0.0%
450013 - SERVICE CHARGE	8,154	7,504	14,030	14,050	15,930	1,900	13.5%
450021 - CPR CLASSES	-	-	-	-	-	-	0.0%
452001 - LIABILITY INSURANCE	24,562	25,415	23,380	23,380	24,030	650	2.8%
452002 - AUTO INSURANCE	27,269	28,095	25,850	25,850	32,690	6,840	26.5%
452003 - PROPERTY INSURANCE	9,090	9,431	8,680	8,680	9,290	610	7.0%
452005 - INSURANCE DEDUCTIBLE	(11,891)	(2,802)	1,000	9,000	5,000	4,000	400.0%
453001 - PAGER RENTAL	1,440	1,440	1,500	1,500	1,600	100	6.7%
453004 - TELEPHONE SERVICE	9,114	10,211	12,000	11,882	12,000	-	0.0%
453006 - MOBILE PHONE	5,698	6,466	6,500	5,738	6,500	-	0.0%
453010 - MOBILE DATA SERVICE	7,527	7,294	7,500	6,904	7,500	-	0.0%
458001 - TRAINING & SCHOOLS	14,354	15,468	27,600	23,485	28,000	400	1.4%
458002 - MEETING AND CONVENTION	3,737	-	4,800	3,400	4,800	-	0.0%
458003 - DUES & SUBSCRIPTIONS	9,684	7,816	7,600	7,400	7,800	200	2.6%
458004 - CAR EXPENSE/MILEAGE REIMB	56	-	-	-	-	-	0.0%
458005 - INFO SYSTEMS TRAINING	1,275	1,069	1,625	-	500	(1,125)	-69.2%
46 - Supplies	202,119	121,050	181,630	168,225	198,850	17,220	0.0%
461001 - OFFICE SUPPLIES	948	1,858	3,000	1,924	3,000	-	0.0%
461002 - COPIER/FAX SUPPLIES	-	-	1,100	300	250	(850)	-77.3%
461003 - COMPUTER SUPPLIES	1,147	510	1,250	1,190	1,250	-	0.0%
461004 - PRINTING & PUBLISHING SUPPLIES	369	413	1,000	621	1,000	-	0.0%
461005 - POSTAGE	952	673	1,000	288	800	(200)	-20.0%

Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
461006 - CHEMICALS	2,960	2,625	3,000	2,982	3,250	250	8.3%
461007 - REFERENCE MATERIALS	351	282	900	286	1,050	150	16.7%
461012 - SMALL TOOLS	2,414	2,137	2,600	2,543	2,700	100	3.8%
461013 - HOUSEKEEPING SUPPLIES	7,145	5,778	8,200	7,815	9,500	1,300	15.9%
461014 - SAFETY SUPPLIES	1,510	1,359	1,825	1,755	2,250	425	23.3%
461015 - MEDICAL SUPPLIES	24,544	15,782	25,500	30,500	31,000	5,500	21.6%
461021 - COMMUNICATION SUPPLIES	198	152	350	333	350	-	0.0%
461028 - MAINTENANCE SUPPLIES	7,963	5,788	8,605	6,250	9,700	1,095	12.7%
461030 - AUTO & TRUCK MAINT SUPPLY	33,958	22,618	29,000	29,243	32,000	3,000	10.3%
461033 - PUBLIC ED SUPPLIES	3,262	4,440	4,500	3,950	4,500	-	0.0%
461039 - KITCHEN SUPPLIES	439	496	500	500	500	-	0.0%
462101 - NATURAL GAS	1,586	1,050	1,500	1,500	1,750	250	16.7%
462601 - FUEL	53,894	-	-	-	-	-	0.0%
465001 - MISC OTHER CAPITAL ITEMS	8,779	11,960	12,600	8,400	12,600	-	0.0%
465004 - COMPUTER HARDWARE	10,792	2,296	4,450	4,617	9,650	5,200	116.9%
465005 - COMPUTER SOFTWARE	3,142	-	3,950	3,950	3,950	-	0.0%
465008 - MACHINERY & EQUIPMENT	-	4,292	23,000	17,760	23,000	-	0.0%
465009 - RADIO EQUIPMENT	3,770	6,970	8,100	6,675	8,100	-	0.0%
465010 - BUILDING IMPROVEMENT	13,806	6,921	14,200	13,400	14,200	-	0.0%
465016 - FIRE HOSE	3,000	5,900	4,500	4,453	4,500	-	0.0%
465017 - FIRE FIGHTING GEAR	15,190	16,750	17,000	16,990	18,000	1,000	5.9%
49 - Other Financing Uses	-	50,260	40,120	40,120	1,258,790	1,218,670	0.0%
493031 - TRANSFER TO FLEET SERVICES	-	50,260	40,120	40,120	59,000	18,880	47.1%
493033 - TRANSFER TO HEALTH INSURANCE	-	-	-	-	1,199,790	1,199,790	0.0%
11050500 - GenFDForeignFire	57,445	34,505	70,000	150,000	100,000	30,000	42.9%
44 - Contractual Services	57,445	34,505	70,000	150,000	100,000	30,000	42.9%
443007 - EQUIPMENT MAINTENANCE	57,445	34,505	70,000	150,000	100,000	30,000	42.9%
11075100 - GenPWAdministration	3,424,359	3,680,771	3,795,279	3,659,788	4,137,764	342,485	0.0%
41 - Salaries & Wages	1,361,574	1,327,731	1,594,545	1,451,229	1,524,748	(69,798)	85.0%
411001 - SALARIES-REGULAR	1,198,191	1,196,156	1,399,725	1,263,570	1,312,628	(87,098)	-6.2%
411002 - SALARIES-PART TIME	47,410	9,245	55,000	41,000	65,000	10,000	18.2%
411005 - SALARIES-SICK LV BUYBACK	9,441	10,479	10,000	16,239	17,000	7,000	70.0%
411008 - LONGEVITY	9,360	9,820	9,820	10,420	10,120	300	3.1%
413001 - OVERTIME	97,173	102,032	120,000	120,000	120,000	-	0.0%
42 - Employee Benefits	819,327	903,180	846,793	831,925	550,829	(295,964)	0.0%
421001 - MEDICAL INSURANCE	301,938	371,121	321,953	322,030	-	(321,953)	-100.0%
421002 - DENTAL INSURANCE	2,686	2,524	2,432	2,432	-	(2,432)	-100.0%
421003 - LIFE INSURANCE	2,021	1,861	1,838	1,838	-	(1,838)	-100.0%
422001 - SOCIAL SECURITY	81,246	79,934	91,435	84,280	91,670	235	0.3%
422002 - MEDICARE	19,294	19,043	21,392	19,750	21,840	448	2.1%
423001 - IL MUNIC RETIREMENT FUND	144,659	154,901	153,328	146,160	160,840	7,512	4.9%
426001 - WORKERS COMP INSURANCE	249,483	256,827	236,230	236,230	256,440	20,210	8.6%
429001 - WELLNESS PROGRAM	375	390	400	400	-	(400)	-100.0%
429002 - EMPLOYEE AWARDS/RECOG	194	220	600	400	800	200	33.3%
429003 - EMPLOYEE ASSISTANCE	364	350	356	356	-	(356)	-100.0%
429004 - CLOTHING ALLOWANCE	5,950	5,950	6,190	7,120	8,190	2,000	32.3%
429005 - UNIFORM ALLOWANCE	120	-	-	-	-	-	0.0%
429007 - UNIFORM SERVICE	5,566	5,653	6,000	6,500	6,500	500	8.3%
429011 - AUTO ALLOWANCE	2,991	2,677	2,400	2,400	2,400	-	0.0%
429012 - COMMUTING BENEFIT	100	20	160	60	160	-	0.0%
429013 - MEDICAL EXPENSE	2,143	1,645	1,609	1,609	1,609	-	0.0%
429014 - CDL REIMBURSEMENT	196	65	470	360	380	(90)	-19.1%
43 - Prof & Tech Services	1,521	1,443	2,700	3,048	2,700	-	0.0%
433001 - GENERAL LEGAL SERVICE	53	-	500	500	500	-	0.0%
433004 - LABOR ATTORNEY	-	58	1,000	1,000	1,000	-	0.0%
433018 - PERSONNEL TESTING	406	250	-	348	-	-	0.0%
433019 - CDL SCREENING	1,062	1,136	1,200	1,200	1,200	-	0.0%
44 - Contractual Services	657,160	362,545	377,895	378,002	552,462	174,567	0.0%
441104 - WASTE REMOVAL	5,000	765	5,000	5,000	6,000	1,000	20.0%
441105 - NORTH SHORE SANITARY DIST	302	191	200	400	300	100	50.0%
442301 - CUSTODIAL SERVICE	8,010	7,620	8,000	5,000	5,000	(3,000)	-37.5%
442401 - TREE REMOVAL	72,726	15,101	15,000	15,000	80,000	65,000	433.3%
442402 - TREE PROGRAM	58,901	33,720	25,000	25,000	60,000	35,000	140.0%
442403 - CONTRACT MOWING	83,706	127,308	133,000	133,000	142,000	9,000	6.8%
443001 - CLOUD & NETWORK SERVICES	4,184	3,711	5,260	6,390	12,949	7,689	146.2%
443004 - COMPUTER HARDWARE MAINT	3,785	3,172	4,340	3,583	3,583	(757)	-17.4%
443005 - COMP SOFTWARE MAINTENANCE	20,701	21,856	22,615	21,514	21,940	(675)	-3.0%
443006 - TELECOM MAINTENANCE	1,557	2,051	2,095	1,830	1,840	(255)	-12.2%
443007 - EQUIPMENT MAINTENANCE	3,165	4,284	3,500	3,500	5,000	1,500	42.9%
443008 - BUILDING MAINTENANCE	10,840	14,600	12,000	15,000	15,950	3,950	32.9%
443010 - AUTO & TRUCK MAINT	171,286	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
443012 - STREET SURFACING-MAINT	20,398	16,586	20,000	20,000	20,000	-	0.0%
443016 - SIDEWALK MAINTENANCE	12,331	16,531	16,000	16,000	16,000	-	0.0%
443017 - LANDSCAPE MAINTENANCE	7,175	1,987	2,500	2,500	29,200	26,700	1068.0%
443018 - STREET SWEEPING MAINT	63,954	41,641	43,700	45,000	71,500	27,800	63.6%
443019 - STREET LIGHTS MAINTENANCE	89,975	36,036	35,000	35,000	36,000	1,000	2.9%
443020 - PUMPING-MAINTENANCE	10,052	339	10,000	10,000	10,000	-	0.0%
443024 - STORM SEWER MAINTENANCE	4,468	5,484	6,500	6,500	6,500	-	0.0%
443029 - PEDESTRIAN PATH MAINT	821	2,852	1,000	600	1,000	-	0.0%
443031 - TREE MAINTENANCE	2,118	2,885	3,000	3,000	3,500	500	16.7%
444201 - EQUIPMENT RENTAL	1,442	3,671	4,000	4,000	4,000	-	0.0%
444202 - OFFICE MACHINE RENTAL	263	154	185	185	200	15	8.1%
444203 - POSTAGE METER	-	-	-	-	-	-	0.0%
<b>45 - Other Cont. Services</b>	<b>265,575</b>	<b>281,818</b>	<b>258,791</b>	<b>278,877</b>	<b>323,055</b>	<b>64,264</b>	<b>379.6%</b>
450001 - MOSQUITO CONTROL	103,077	83,000	83,001	83,000	104,000	20,999	25.3%
450003 - PRINTING & PUBLISHING SERVICES	180	108	200	200	200	-	0.0%
450013 - SERVICE CHARGE	2,529	2,593	2,600	2,650	2,800	200	7.7%
450027 - STREET SIGNALS	43,371	42,281	44,000	45,000	48,000	4,000	9.1%
450028 - EMERALD ASH BORER PROGRAM	22,609	25,879	26,000	25,725	32,000	6,000	23.1%
452001 - LIABILITY INSURANCE	15,472	16,083	14,800	14,800	15,210	410	2.8%
452002 - AUTO INSURANCE	31,814	32,761	30,140	30,140	38,120	7,980	26.5%
452003 - PROPERTY INSURANCE	12,764	13,204	12,150	12,150	13,000	850	7.0%
452005 - INSURANCE DEDUCTIBLE	(6,891)	6,688	10,000	20,000	20,000	10,000	100.0%
452007 - DAMAGE TO VILLAGE PROPERTY	16,504	38,001	10,000	20,000	20,000	10,000	100.0%
453004 - TELEPHONE SERVICE	2,730	2,963	2,900	2,900	2,900	-	0.0%
453006 - MOBILE PHONE	6,510	6,671	6,500	6,500	6,500	-	0.0%
453010 - MOBILE DATA SERVICE	5,809	7,075	6,400	6,400	9,300	2,900	45.3%
458001 - TRAINING & SCHOOLS	5,657	1,605	6,500	6,500	7,100	600	9.2%
458002 - MEETING AND CONVENTION	795	676	1,000	100	1,000	-	0.0%
458003 - DUES & SUBSCRIPTIONS	2,060	1,910	1,800	1,800	2,075	275	15.3%
458004 - CAR EXPENSE/MILEAGE REIMB	357	-	200	400	200	-	0.0%
458005 - INFO SYSTEMS TRAINING	227	319	600	612	650	50	8.3%
<b>46 - Supplies</b>	<b>319,201</b>	<b>370,174</b>	<b>368,275</b>	<b>370,427</b>	<b>390,900</b>	<b>22,625</b>	<b>0.0%</b>
461001 - OFFICE SUPPLIES	1,016	681	1,000	1,000	1,000	-	0.0%
461003 - COMPUTER SUPPLIES	104	32	300	300	300	-	0.0%
461005 - POSTAGE	114	102	200	125	200	-	0.0%
461008 - MISC OTHER SUPPLIES	196	369	500	500	500	-	0.0%
461012 - SMALL TOOLS	1,259	2,492	3,000	3,000	3,000	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	450	650	800	800	800	-	0.0%
461014 - SAFETY SUPPLIES	3,761	2,420	2,500	3,200	5,200	2,700	108.0%
461025 - AGG MATERIAL	6,801	5,413	7,000	7,000	7,000	-	0.0%
461026 - SIGNS	27,135	4,703	5,000	6,500	7,500	2,500	50.0%
461027 - ICE CONTROL	114,118	203,048	216,000	216,000	232,000	16,000	7.4%
461028 - MAINTENANCE SUPPLIES	1,049	139	1,000	1,000	1,000	-	0.0%
461042 - MAILBOX REPLACEMENT	1,305	4,063	2,600	2,600	2,600	-	0.0%
462201 - ELECTRIC STREET LIGHTING	87,483	122,932	120,000	120,000	120,000	-	0.0%
462202 - ELECTRIC PUMP/LFT STATION	6,098	4,410	5,000	5,000	5,000	-	0.0%
462601 - FUEL	64,707	-	-	-	-	-	0.0%
462602 - DIESEL FUEL	397	15,228	-	-	-	-	0.0%
465002 - TELECOM EQUIPMENT	-	-	-	-	150	150	0.0%
465004 - COMPUTER HARDWARE	2,246	3,181	2,350	2,377	2,950	600	25.5%
465005 - COMPUTER SOFTWARE	962	310	1,025	1,025	1,700	675	65.9%
<b>49 - Other Financing Uses</b>	<b>-</b>	<b>433,880</b>	<b>346,280</b>	<b>346,280</b>	<b>793,070</b>	<b>446,790</b>	<b>0.0%</b>
493031 - TRANSFER TO FLEET SERVICES	-	433,880	346,280	346,280	509,300	163,020	47.1%
493033 - TRANSFER TO HEALTH INSURANCE	-	-	-	-	283,770	283,770	0.0%
<b>11075200 - GenPWVehMaint</b>	<b>576,995</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>41 - Salaries &amp; Wages</b>	<b>361,842</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
411001 - SALARIES-REGULAR	327,554	-	-	-	-	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	4,006	-	-	-	-	-	0.0%
411008 - LONGEVITY	1,200	-	-	-	-	-	0.0%
413001 - OVERTIME	29,082	-	-	-	-	-	0.0%
<b>42 - Employee Benefits</b>	<b>181,054</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
421001 - MEDICAL INSURANCE	92,349	-	-	-	-	-	0.0%
421003 - LIFE INSURANCE	556	-	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	20,579	-	-	-	-	-	0.0%
422002 - MEDICARE	4,813	-	-	-	-	-	0.0%
423001 - IL MUNIC RETIREMENT FUND	39,707	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	17,116	-	-	-	-	-	0.0%
429001 - WELLNESS PROGRAM	50	-	-	-	-	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	194	-	-	-	-	-	0.0%
429003 - EMPLOYEE ASSISTANCE	97	-	-	-	-	-	0.0%
429004 - CLOTHING ALLOWANCE	1,700	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
429007 - UNIFORM SERVICE	3,030	-	-	-	-	-	0.0%
429013 - MEDICAL EXPENSE	802	-	-	-	-	-	0.0%
429014 - CDL REIMBURSEMENT	61	-	-	-	-	-	0.0%
<b>43 - Prof &amp; Tech Services</b>	<b>301</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
433019 - CDL SCREENING	301	-	-	-	-	-	0.0%
<b>44 - Contractual Services</b>	<b>55,046</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
442101 - TIRE DISPOSAL	519	-	-	-	-	-	0.0%
442301 - CUSTODIAL SERVICE	8,011	-	-	-	-	-	0.0%
443001 - CLOUD & NETWORK SERVICES	1,238	-	-	-	-	-	0.0%
443004 - COMPUTER HARDWARE MAINT	2,268	-	-	-	-	-	0.0%
443005 - COMP SOFTWARE MAINTENANCE	4,490	-	-	-	-	-	0.0%
443006 - TELECOM MAINTENANCE	225	-	-	-	-	-	0.0%
443007 - EQUIPMENT MAINTENANCE	23,351	-	-	-	-	-	0.0%
443008 - BUILDING MAINTENANCE	11,572	-	-	-	-	-	0.0%
443010 - AUTO & TRUCK MAINT	1,040	-	-	-	-	-	0.0%
443032 - FUEL FACILITY MAINTENANCE	2,200	-	-	-	-	-	0.0%
444202 - OFFICE MACHINE RENTAL	133	-	-	-	-	-	0.0%
444203 - POSTAGE METER	-	-	-	-	-	-	0.0%
<b>45 - Other Cont. Services</b>	<b>16,944</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
450003 - PRINTING & PUBLISHING SERVICES	160	-	-	-	-	-	0.0%
452001 - LIABILITY INSURANCE	13,093	-	-	-	-	-	0.0%
453006 - MOBILE PHONE	1,458	-	-	-	-	-	0.0%
458001 - TRAINING & SCHOOLS	1,392	-	-	-	-	-	0.0%
458002 - MEETING AND CONVENTION	149	-	-	-	-	-	0.0%
458003 - DUES & SUBSCRIPTIONS	54	-	-	-	-	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	457	-	-	-	-	-	0.0%
458005 - INFO SYSTEMS TRAINING	181	-	-	-	-	-	0.0%
<b>46 - Supplies</b>	<b>212,072</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
461001 - OFFICE SUPPLIES	728	-	-	-	-	-	0.0%
461005 - POSTAGE	(23)	-	-	-	-	-	0.0%
461008 - MISC OTHER SUPPLIES	-	-	-	-	-	-	0.0%
461012 - SMALL TOOLS	4,397	-	-	-	-	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	450	-	-	-	-	-	0.0%
461014 - SAFETY SUPPLIES	1,929	-	-	-	-	-	0.0%
461031 - INTERNAL PARTS	201,790	-	-	-	-	-	0.0%
461032 - WELDING SUPPLIES	1,597	-	-	-	-	-	0.0%
462601 - FUEL	858	-	-	-	-	-	0.0%
465004 - COMPUTER HARDWARE	-	-	-	-	-	-	0.0%
465005 - COMPUTER SOFTWARE	346	-	-	-	-	-	0.0%
<b>49 - Other Financing Uses</b>	<b>(250,264)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
492001 - INTRA FUND-BUILDING	(2,790)	-	-	-	-	-	0.0%
492002 - INTRA FUND-ENGINEERING	(4,662)	-	-	-	-	-	0.0%
492003 - INTRA FUND-PUBLIC WORKS	(109,748)	-	-	-	-	-	0.0%
492004 - INTRA FUND-POLICE	(108,919)	-	-	-	-	-	0.0%
492005 - INTER FUND-UTILITY	(24,145)	-	-	-	-	-	0.0%
<b>11075300 - GenBldMaint</b>	<b>75,394</b>	<b>79,575</b>	<b>95,300</b>	<b>95,300</b>	<b>102,330</b>	<b>7,030</b>	<b>0.0%</b>
<b>44 - Contractual Services</b>	<b>56,866</b>	<b>63,033</b>	<b>70,300</b>	<b>70,300</b>	<b>75,700</b>	<b>5,400</b>	<b>30.0%</b>
441105 - NORTH SHORE SANITARY DIST	250	139	200	200	200	-	0.0%
442301 - CUSTODIAL SERVICE	35,006	33,397	40,000	40,000	41,000	1,000	2.5%
443008 - BUILDING MAINTENANCE	16,642	24,629	21,600	21,600	25,000	3,400	15.7%
443017 - LANDSCAPE MAINTENANCE	4,969	4,869	8,500	8,500	9,500	1,000	11.8%
<b>45 - Other Cont. Services</b>	<b>14,946</b>	<b>13,353</b>	<b>15,620</b>	<b>15,620</b>	<b>17,330</b>	<b>1,710</b>	<b>21.0%</b>
450004 - MISC SERVICES	7,791	5,907	8,770	8,770	10,000	1,230	14.0%
452003 - PROPERTY INSURANCE	7,156	7,446	6,850	6,850	7,330	480	7.0%
<b>46 - Supplies</b>	<b>3,582</b>	<b>3,189</b>	<b>9,380</b>	<b>9,380</b>	<b>9,300</b>	<b>(80)</b>	<b>0.0%</b>
461013 - HOUSEKEEPING SUPPLIES	1,800	1,409	3,000	3,000	3,000	-	0.0%
461028 - MAINTENANCE SUPPLIES	293	677	4,800	4,800	4,800	-	0.0%
461039 - KITCHEN SUPPLIES	1,489	1,103	1,580	1,580	1,500	(80)	-5.1%
465010 - BUILDING IMPROVEMENT	-	-	-	-	-	-	0.0%
<b>121 - 911 Fund</b>	<b>0</b>	<b>(4,674)</b>	<b>-</b>	<b>-</b>	<b>(99,985)</b>	<b>6,443</b>	<b>0.0%</b>
Revenue	(724,099)	(404,509)	(1,788,107)	(527,250)	(1,841,321)	53,214	0.0%
<b>12140300 - 911PDCommunications</b>	<b>(724,099)</b>	<b>(404,509)</b>	<b>(1,788,107)</b>	<b>(527,250)</b>	<b>(1,841,321)</b>	<b>53,214</b>	<b>0.0%</b>
<b>33 - Intergovernmental</b>	<b>(724,096)</b>	<b>(404,509)</b>	<b>(1,788,107)</b>	<b>(527,250)</b>	<b>(1,841,321)</b>	<b>53,214</b>	<b>3.0%</b>
333001 - JETSB CONTRIBUTION - GURNEE	(724,096)	(404,509)	(1,788,107)	(527,250)	(1,841,321)	53,214	3.0%
<b>36 - Invests &amp; Contribs</b>	<b>(3)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
336101 - INTEREST INCOME	(3)	-	-	-	-	-	0.0%
Expense	724,099	399,836	1,788,107	527,250	1,741,336	(46,771)	0.0%
<b>12140300 - 911PDCommunications</b>	<b>724,099</b>	<b>399,836</b>	<b>1,788,107</b>	<b>527,250</b>	<b>1,741,336</b>	<b>(46,771)</b>	<b>0.0%</b>
<b>41 - Salaries &amp; Wages</b>	<b>-</b>	<b>-</b>	<b>96,350</b>	<b>96,350</b>	<b>-</b>	<b>(96,350)</b>	<b>-100.0%</b>
494102 - TELLECOMMUNICATOR SALARIES	-	-	96,350	96,350	-	(96,350)	-100.0%
<b>43 - Prof &amp; Tech Services</b>	<b>2,100</b>	<b>1,239</b>	<b>39,700</b>	<b>2,200</b>	<b>29,700</b>	<b>(10,000)</b>	<b>-28.6%</b>

Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
494601 - LEGAL	-	-	2,500	-	2,500	-	0.0%
494603 - MAPPING/ADDRESSING/GIS PROFESS	-	-	1,000	1,000	1,000	-	0.0%
494604 - TRANSLATION SERVICES	-	1,239	1,200	1,200	1,200	-	0.0%
494606 - OTHER PROFESSIONAL SERVICES	2,100	-	35,000	-	25,000	(10,000)	-28.6%
<b>44 - Contractual Services</b>	<b>43,131</b>	<b>44,301</b>	<b>55,000</b>	<b>51,000</b>	<b>58,750</b>	<b>3,750</b>	<b>6.8%</b>
494502 - 911 CALL TAKING/WORKSTAT MAINT	43,131	44,301	55,000	51,000	58,750	3,750	6.8%
<b>45 - Other Cont. Services</b>	<b>270,876</b>	<b>289,095</b>	<b>409,907</b>	<b>269,900</b>	<b>623,636</b>	<b>213,729</b>	<b>1172.9%</b>
494204 - EMERGENCY BACKUP (UPS/GENERAT)	17,154	9,383	18,600	5,300	70,300	51,700	278.0%
494301 - TELEPHONE SERVICE/9-1-1 TRUNKS	8,888	13,383	10,320	11,400	4,620	(5,700)	-55.2%
494304 - MICROWAVE/BROADBAND-NOT ESINET	45,890	51,477	99,200	45,460	100,400	1,200	1.2%
494401 - TRAINING	-	-	1,000	-	1,000	-	0.0%
494511 - RADIO SYSTEM MAINT	39,942	51,727	90,460	45,360	171,300	80,840	89.4%
494521 - CAD SYS HARDWARE MAINT	10,640	12,582	17,250	12,133	17,500	250	1.4%
494522 - CAD SYS SOFTWARE MAINT	91,870	90,841	107,571	90,841	120,596	13,025	12.1%
494523 - CAD SYS MDC MAINT	35,840	3,371	6,750	6,750	6,750	-	0.0%
494531 - GIS/MAPPING MAINT	2,241	2,241	2,160	2,241	2,300	140	6.5%
494541 - OTHER SOFTWARE MAINTENANCE	2,149	7,034	10,237	7,034	12,437	2,200	21.5%
494551 - VOICE/DATA LOG REC MAINT	7,920	7,920	8,310	7,920	75,310	67,000	806.3%
494561 - EMD MAINTENANCE	-	27,998	26,900	24,312	29,900	3,000	11.2%
494571 - OTHER EQUIP MAINTENANCE	8,342	11,139	11,149	11,149	11,223	74	0.7%
<b>46 - Supplies</b>	<b>9,085</b>	<b>13,503</b>	<b>36,000</b>	<b>10,000</b>	<b>11,000</b>	<b>(25,000)</b>	<b>0.0%</b>
494206 - FURNITURE AND FIXTURES DISPATC	-	-	-	-	-	-	0.0%
494208 - OTHER FACILITY COSTS	9,085	13,503	36,000	10,000	11,000	(25,000)	-69.4%
<b>47 - Capital</b>	<b>398,907</b>	<b>51,697</b>	<b>1,151,150</b>	<b>97,800</b>	<b>1,018,250</b>	<b>(132,900)</b>	<b>0.0%</b>
494201 - CAPITAL IMPROVEMENTS	-	-	10,000	-	10,000	-	0.0%
494701 - 911 SYSTEM INFRASTRUCTURE	-	-	10,000	5,000	-	(10,000)	-100.0%
494702 - 911 CALL TAKING EQUIPMENT	445	1,280	1,000	1,000	2,000	1,000	100.0%
494711 - RADIO SYS EQUIPMENT	103,076	48,417	315,000	45,000	295,000	(20,000)	-6.3%
494721 - CAD SYS HARDWARE	9,433	-	24,000	22,000	28,000	4,000	16.7%
494722 - CAD SYS SOFTWARE/LIC	-	2,000	600,000	-	600,000	-	0.0%
494723 - CAD SYS MDC	155,686	-	43,150	19,800	83,250	40,100	92.9%
494741 - SOFTWARE LICENSES	-	-	5,000	5,000	-	(5,000)	-100.0%
494751 - VOICE/DATA/LOG HARDWARE	-	-	130,000	-	-	(130,000)	-100.0%
494761 - EMD HARDWARE/SOFTWARE/EQUIP	127,099	-	-	-	-	-	0.0%
494771 - OTHER SOFTWARE/HARDWARE	3,168	-	13,000	-	-	(13,000)	-100.0%
<b>122 - Motor Fuel Tax Fund</b>	<b>453,534</b>	<b>(895,182)</b>	<b>(326,261)</b>	<b>(363,839)</b>	<b>740,256</b>	<b>387,113</b>	<b>0.0%</b>
Revenue	(1,203,486)	(2,242,331)	(1,944,446)	(1,982,024)	(1,604,744)	(339,702)	88.3%
12275400 - MFTPWAdministration	(1,203,486)	(2,242,331)	(1,944,446)	(1,982,024)	(1,604,744)	(339,702)	88.3%
<b>33 - Intergovernmental</b>	<b>(1,171,154)</b>	<b>(2,241,761)</b>	<b>(1,943,946)</b>	<b>(1,981,524)</b>	<b>(1,603,744)</b>	<b>(340,202)</b>	<b>-11.7%</b>
333503 - MOTOR FUEL TAX	(814,047)	(1,149,255)	(716,656)	(716,656)	(725,000)	8,345	1.2%
333505 - HIGH GROWTH CITIES PROG	(6,307)	(61,301)	(25,000)	(42,381)	(35,000)	10,000	40.0%
333510 - TRANSPORTATION RENEWAL FUND	(350,800)	27	(514,803)	(535,000)	(500,000)	(14,803)	-2.9%
333511 - REBUILD IL CAPITAL PROGRAM	-	(1,031,232)	(687,488)	(687,488)	(343,744)	(343,744)	-50.0%
<b>36 - Invests &amp; Contris</b>	<b>(32,332)</b>	<b>(570)</b>	<b>(500)</b>	<b>(500)</b>	<b>(1,000)</b>	<b>500</b>	<b>100.0%</b>
336101 - INTEREST INCOME	(32,332)	(570)	(500)	(500)	(1,000)	500	100.0%
Expense	1,657,020	1,347,149	1,618,185	1,618,185	2,345,000	726,815	0.0%
12275400 - MFTPWAdministration	1,657,020	1,347,149	1,618,185	1,228,655	1,860,000	241,815	0.0%
<b>44 - Contractual Services</b>	<b>1,657,020</b>	<b>1,000,000</b>	<b>1,618,185</b>	<b>1,228,655</b>	<b>1,860,000</b>	<b>241,815</b>	<b>0.0%</b>
443012 - STREET SURFACING-MAINT	1,600,000	1,000,000	1,618,185	1,228,655	1,860,000	241,815	14.9%
443013 - CRACK SEALING	57,020	-	-	-	-	-	0.0%
<b>47 - Capital</b>	<b>-</b>	<b>347,149</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
472002 - INTERGOV COST SHARING	-	347,149	-	-	-	-	0.0%
12275471 - MFTPWHighGrowth	-	-	-	42,381	45,000	45,000	0.0%
<b>44 - Contractual Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,381</b>	<b>45,000</b>	<b>45,000</b>	<b>0.0%</b>
443012 - STREET SURFACING-MAINT	-	-	-	42,381	45,000	45,000	0.0%
12275472 - MFTPWRebuildIL	-	-	-	347,149	440,000	440,000	0.0%
<b>44 - Contractual Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>347,149</b>	<b>440,000</b>	<b>440,000</b>	<b>0.0%</b>
443012 - STREET SURFACING-MAINT	-	-	-	347,149	440,000	440,000	0.0%
<b>123 - Impact Fee Fund</b>	<b>208,798</b>	<b>349,986</b>	<b>149,950</b>	<b>149,975</b>	<b>149,900</b>	<b>50</b>	<b>0.0%</b>
Revenue	(202)	(14)	(50)	(25)	(100)	50	0.0%
12320300 - ImpactFeesCommDev	(202)	(14)	(50)	(25)	(100)	50	0.0%
<b>32 - Licenses &amp; Permits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
332204 - STORMWATER MANAGEMENT	-	-	-	-	-	-	0.0%
<b>36 - Invests &amp; Contris</b>	<b>(202)</b>	<b>(14)</b>	<b>(50)</b>	<b>(25)</b>	<b>(100)</b>	<b>50</b>	<b>100.0%</b>
336101 - INTEREST INCOME	(202)	(14)	(50)	(25)	(100)	50	100.0%
Expense	209,000	350,000	150,000	150,000	150,000	-	0.0%
12320300 - ImpactFeesCommDev	209,000	350,000	150,000	150,000	150,000	-	0.0%
<b>49 - Other Financing Uses</b>	<b>209,000</b>	<b>350,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>0.0%</b>
493004 - IMPACT FEE FUND	200,000	350,000	150,000	150,000	150,000	-	0.0%
493009 - GOLF COURSE FUND	9,000	-	-	-	-	-	0.0%
<b>124 - PD Restricted Revenue Fund</b>	<b>(62,471)</b>	<b>3,722</b>	<b>(5,550)</b>	<b>-</b>	<b>(34,100)</b>	<b>(18,450)</b>	<b>0.0%</b>
Revenue	(62,471)	(39,677)	(255,050)	(75,200)	(260,100)	5,050	0.0%

Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
12440150 - PD Forfeiture IL/Local	(62,471)	(9,527)	(5,050)	(100)	(100)	(4,950)	0.0%
35 - Fines & Forfeitures	(61,565)	(9,473)	(5,000)	-	-	(5,000)	-100.0%
335201 - DARE FORFEITED FUNDS	(61,565)	(9,473)	(5,000)	-	-	(5,000)	-100.0%
36 - Invests & Contribs	(907)	(54)	(50)	(100)	(100)	50	100.0%
336101 - INTEREST INCOME	(907)	(54)	(50)	(100)	(100)	50	100.0%
12440160 - PD Forfeiture State	-	(30,150)	-	(5,000)	(10,000)	10,000	0.0%
35 - Fines & Forfeitures	-	(30,150)	-	(5,000)	(10,000)	10,000	0.0%
335203 - STATE SEIZURE	-	(30,150)	-	(5,000)	(10,000)	10,000	0.0%
12440170 - PD Forfeiture Federal	-	-	(250,000)	(70,100)	(250,000)	-	0.0%
35 - Fines & Forfeitures	-	-	(250,000)	(70,100)	(250,000)	-	0.0%
335202 - FEDERAL SEIZURE	-	-	(250,000)	(70,100)	(250,000)	-	0.0%
Expense	-	43,399	249,500	75,200	226,000	(23,500)	0.0%
12440160 - PD Forfeiture State	-	-	43,000	24,200	71,000	28,000	0.0%
44 - Contractual Services	-	-	3,000	3,000	3,000	-	0.0%
443001 - CLOUD & NETWORK SERVICES	-	-	3,000	3,000	3,000	-	0.0%
45 - Other Cont. Services	-	-	7,500	7,500	33,000	25,500	0.0%
450019 - K9 TRAINING FEES	-	-	7,500	7,500	23,000	15,500	206.7%
458001 - TRAINING & SCHOOLS	-	-	-	-	10,000	10,000	0.0%
46 - Supplies	-	-	7,500	8,700	10,000	2,500	0.0%
461040 - K9 UNIT SUPPLIES	-	-	7,500	7,500	10,000	2,500	33.3%
465005 - COMPUTER SOFTWARE	-	-	-	1,200	-	-	0.0%
47 - Capital	-	-	25,000	5,000	25,000	-	0.0%
475102 - MACHINERY & EQUIPMENT	-	-	25,000	5,000	25,000	-	0.0%
12440170 - PD Forfeiture Federal	-	43,399	206,500	51,000	155,000	(51,500)	6.2%
44 - Contractual Services	-	-	14,000	-	14,000	-	0.0%
443001 - CLOUD & NETWORK SERVICES	-	-	14,000	-	14,000	-	0.0%
45 - Other Cont. Services	-	-	1,000	1,000	1,000	-	0.0%
458001 - TRAINING & SCHOOLS	-	-	1,000	1,000	1,000	-	0.0%
47 - Capital	-	43,399	191,500	50,000	140,000	(51,500)	6.2%
475102 - MACHINERY & EQUIPMENT	-	-	33,500	-	50,000	16,500	49.3%
475202 - VEHICLES	-	43,399	158,000	50,000	90,000	(68,000)	-43.0%
<b>131 - Capital Improvement Fund</b>	<b>(790,571)</b>	<b>(1,275,403)</b>	<b>(1,204,250)</b>	<b>(7,703,499)</b>	<b>8,841,055</b>	<b>4,454,305</b>	<b>0.0%</b>
Revenue	(6,057,797)	(8,117,577)	(8,587,500)	(13,054,136)	(5,792,000)	(2,795,500)	0.0%
13110100 - CapitalAdministration	(6,012,615)	(4,339,553)	(5,265,000)	(9,393,500)	(5,630,000)	365,000	0.0%
30 - Major Revenues	(4,426,587)	(3,821,696)	(4,340,000)	(5,090,000)	(4,900,000)	560,000	12.9%
331303 - HOME RULE SALES TAX	(4,426,587)	(3,821,696)	(4,340,000)	(5,090,000)	(4,900,000)	560,000	12.9%
33 - Intergovernmental	-	-	(750,000)	-	-	(750,000)	-100.0%
333412 - LAKE COUNTY GRANT	-	-	(750,000)	-	-	(750,000)	-100.0%
36 - Invests & Contribs	(19,969)	(2,969)	(5,000)	(3,500)	(5,000)	-	0.0%
336101 - INTEREST INCOME	(19,969)	(2,969)	(5,000)	(3,500)	(5,000)	-	0.0%
336401 - CONTRIBUTIONS	-	-	-	-	-	-	0.0%
39 - Other Sources	(1,566,058)	(514,887)	(170,000)	(4,300,000)	(725,000)	555,000	0.0%
339101 - GENERAL FUND	-	-	-	(4,100,000)	(500,000)	500,000	0.0%
339104 - IMPACT FEE FUND	(200,000)	(350,000)	(150,000)	(150,000)	(150,000)	-	0.0%
339201 - SALE OF MISC ASSETS	(1,366,058)	(164,887)	(20,000)	(50,000)	(75,000)	55,000	275.0%
13150100 - CapitalFDAdministration	(45,182)	(3,778,024)	(3,322,500)	(3,660,636)	(162,000)	(3,160,500)	420.0%
33 - Intergovernmental	(45,182)	-	(22,500)	-	(162,000)	139,500	620.0%
333102 - FIRE GRANT	(45,182)	-	(22,500)	-	(162,000)	139,500	620.0%
36 - Invests & Contribs	-	(1,000,000)	(1,000,000)	(1,000,000)	-	(1,000,000)	-100.0%
336415 - WWFPD Donation	-	(1,000,000)	(1,000,000)	(1,000,000)	-	(1,000,000)	-100.0%
39 - Other Sources	-	(2,778,024)	(2,300,000)	(2,660,636)	-	(2,300,000)	-100.0%
339306 - FIRE STATION #3	-	(2,778,024)	(2,300,000)	(2,660,636)	-	(2,300,000)	-100.0%
Expense	5,267,226	6,842,173	7,383,250	5,350,637	14,633,055	7,249,805	0.0%
13100000 - Capital Improvement Fund	88,820	-	274,250	215,000	384,150	109,900	0.0%
47 - Capital	88,820	-	274,250	215,000	384,150	109,900	0.0%
475004 - ENTERPRISE EQUIP&APPS	86,043	-	-	-	-	-	0.0%
475005 - ENTERPRISE SOFTWARE SYS&APPS	-	-	-	-	17,000	17,000	0.0%
475012 - SOFTWARE REPLACEMENT	2,778	-	-	-	-	-	0.0%
475024 - NETWORK EQUIPMENT/APPLICATIONS	-	-	124,250	100,000	158,750	34,500	27.8%
475025 - CYBER SECURITY EQUIP/APPS	-	-	60,000	25,000	98,400	38,400	64.0%
475027 - VIRTUALIZATION & STORAGE	-	-	90,000	90,000	110,000	20,000	22.2%
13110100 - CapitalAdministration	141,878	976,899	440,500	442,436	177,500	(263,000)	0.0%
47 - Capital	141,878	35,229	60,000	61,936	177,500	117,500	0.0%
473003 - BUILDING IMPROVEMENTS	141,878	7,829	55,000	56,936	50,000	(5,000)	-9.1%
473006 - SECURITY IMPROVEMENTS	-	-	-	-	40,000	40,000	0.0%
475023 - AUDIO VISUAL EQUIPMENT	-	-	5,000	5,000	30,000	25,000	500.0%
475025 - CYBER SECURITY EQUIP/APPS	-	27,400	-	-	-	-	0.0%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	-	-	-	57,500	57,500	0.0%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	-	-	-	-	0.0%
49 - Other Financing Uses	-	941,671	380,500	380,500	-	(380,500)	0.0%
493009 - GOLF COURSE FUND	-	125,000	-	-	-	-	0.0%
493031 - TRANSFER TO FLEET SERVICES	-	816,671	380,500	380,500	-	(380,500)	-100.0%

Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
13120100 - CapitalCommunityDevelopment	76,466	4,140	-	-	-	-	0.0%
47 - Capital	76,466	4,140	-	-	-	-	0.0%
474005 - EAST GRAND ENHANCEMENTS	76,466	4,140	-	-	-	-	0.0%
13140100 - CapitalPDAdministration	492,520	6,965	478,500	178,500	763,200	284,700	0.0%
47 - Capital	492,520	6,965	478,500	178,500	378,000	(100,500)	0.0%
473003 - BUILDING IMPROVEMENTS	198,843	4,935	100,000	50,000	123,000	23,000	23.0%
473006 - SECURITY IMPROVEMENTS	-	-	3,500	3,500	25,000	21,500	614.3%
475023 - AUDIO VISUAL EQUIPMENT	-	2,019	15,000	15,000	15,000	-	0.0%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	-	10,000	10,000	-	(10,000)	-100.0%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	350,000	100,000	215,000	(135,000)	-38.6%
475202 - VEHICLES	293,676	10	-	-	-	-	0.0%
49 - Other Financing Uses	-	-	-	-	385,200	385,200	0.0%
493031 - TRANSFER TO FLEET SERVICES	-	-	-	-	385,200	385,200	0.0%
13140200 - CapitalPDCommunications	-	-	-	-	17,500	17,500	0.0%
47 - Capital	-	-	-	-	17,500	17,500	0.0%
473006 - SECURITY IMPROVEMENTS	-	-	-	-	2,500	2,500	0.0%
475023 - AUDIO VISUAL EQUIPMENT	-	-	-	-	15,000	15,000	0.0%
13150100 - CapitalFDAdministration	909,716	3,119,442	3,256,500	3,118,998	6,851,705	3,595,205	0.0%
47 - Capital	909,716	3,106,628	3,256,500	3,013,998	1,496,500	(1,760,000)	0.0%
473003 - BUILDING IMPROVEMENTS	535,245	54,310	-	-	150,000	150,000	0.0%
473006 - SECURITY IMPROVEMENTS	-	-	-	-	5,000	5,000	0.0%
473008 - FIRE STATION #3	-	3,052,318	2,895,000	2,988,998	-	(2,895,000)	-100.0%
475010 - PRE-EMPTION SYSTEM	-	-	-	-	5,000	5,000	0.0%
475016 - MATCHING GRANT PROGRAM	49,896	-	25,000	-	162,000	137,000	548.0%
475017 - WARNING SIRENS	8,899	-	25,000	-	25,000	-	0.0%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	-	-	-	55,000	55,000	0.0%
475202 - VEHICLES	315,675	-	311,500	25,000	1,094,500	783,000	251.4%
48 - Debt Service	-	12,813	-	105,000	5,355,205	5,355,205	0.0%
481017 - FIRE STATION #3 PRINCIPAL	-	-	-	-	5,280,000	5,280,000	0.0%
481117 - FIRE STATION #3 INTEREST	-	12,813	-	105,000	75,205	75,205	0.0%
13175100 - CapitalPWAdministration	555,617	106,259	193,500	200,403	1,094,000	900,500	0.0%
47 - Capital	555,617	106,259	193,500	200,403	203,000	9,500	0.0%
473003 - BUILDING IMPROVEMENTS	43,192	106,259	68,500	68,500	70,000	1,500	2.2%
473006 - SECURITY IMPROVEMENTS	-	-	-	-	5,000	5,000	0.0%
474004 - STREET LIGHTS	100,560	-	125,000	125,000	128,000	3,000	2.4%
475103 - HEAVY EQUIPMENT	-	-	-	6,903	-	-	0.0%
475202 - VEHICLES	411,865	-	-	-	-	-	0.0%
49 - Other Financing Uses	-	-	-	-	891,000	891,000	0.0%
493031 - TRANSFER TO FLEET SERVICES	-	-	-	-	891,000	891,000	0.0%
13175150 - CapitalInfrastructure	3,002,210	2,628,469	2,740,000	1,195,300	5,345,000	2,605,000	0.0%
43 - Prof & Tech Services	168,275	179,850	225,000	150,000	375,000	150,000	66.7%
433008 - ENGINEERING CONSULTANT	168,275	179,850	225,000	150,000	375,000	150,000	66.7%
44 - Contractual Services	1,975,827	2,411,626	1,925,000	730,000	4,305,000	2,380,000	0.0%
443012 - STREET SURFACING-MAINT	1,818,760	2,411,262	1,800,000	605,000	4,000,000	2,200,000	122.2%
443014 - PAVEMENT MARKING	32,370	364	-	-	150,000	150,000	0.0%
443015 - PUBLIC SIDEWALK	124,698	-	125,000	125,000	155,000	30,000	24.0%
45 - Other Cont. Services	-	-	-	-	-	-	0.0%
450016 - PROPERTY TAXES	-	-	-	-	-	-	0.0%
47 - Capital	858,108	36,993	590,000	315,300	665,000	75,000	0.0%
471002 - LAND ACQUISITION	254,219	8,565	50,000	-	150,000	100,000	200.0%
472002 - INTERGOV COST SHARING	367,814	-	140,000	-	165,000	25,000	17.9%
472006 - DRAINAGE IMPROVEMENTS	137,202	-	300,000	215,000	150,000	(150,000)	-50.0%
472011 - SIDEWALK IMPROVEMENTS	58,973	-	-	-	200,000	200,000	0.0%
473005 - DEMOLITION COSTS	-	-	100,000	100,300	-	(100,000)	-100.0%
474002 - VILLAGE PLAZA	4,459	-	-	-	-	-	0.0%
475020 - DATA PROCESSING SYSTEM	-	-	-	-	-	-	0.0%
475021 - INTER/INTRA NETWORK PROJ	35,441	28,428	-	-	-	-	0.0%
141 - Bond Fund	1,377,927	16,575	-	-	-	-	0.0%
Revenue	(3,156,623)	16,575	-	-	-	-	0.0%
14114000 - DebtAdministration	(3,156,623)	16,575	-	-	-	-	0.0%
36 - Invests & Contribs	(11,896)	(709)	-	-	-	-	0.0%
336101 - INTEREST INCOME	(11,896)	(709)	-	-	-	-	0.0%
39 - Other Sources	(3,144,727)	17,283	-	-	-	-	0.0%
339101 - GENERAL FUND	(3,144,727)	17,283	-	-	-	-	0.0%
Expense	4,534,550	-	-	-	-	-	0.0%
14114000 - DebtAdministration	4,534,550	-	-	-	-	-	0.0%
43 - Prof & Tech Services	-	-	-	-	-	-	0.0%
433006 - FINANCIAL SERVICES	-	-	-	-	-	-	0.0%
48 - Debt Service	4,534,550	-	-	-	-	-	0.0%
481004 - 2011 GO BONDS	4,380,000	-	-	-	-	-	0.0%
481008 - 2011 GO BONDS	154,000	-	-	-	-	-	0.0%
481012 - 2011 GO BONDS	550	-	-	-	-	-	0.0%



Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
<b>142 - Special Service Area #2</b>	<b>1,476</b>	<b>7,149</b>	-	-	-	-	<b>0.0%</b>
Revenue	(41,069)	(41,050)	-	-	-	-	0.0%
14214000 - SSA2Debt	(41,069)	(41,050)	-	-	-	-	0.0%
31 - Taxes	(41,002)	(41,048)	-	-	-	-	0.0%
331106 - ROAD & BRIDGE	(41,002)	(41,048)	-	-	-	-	0.0%
36 - Invests & ContriBs	(67)	(2)	-	-	-	-	0.0%
336101 - INTEREST INCOME	(67)	(2)	-	-	-	-	0.0%
Expense	42,545	48,199	-	-	-	-	0.0%
14214000 - SSA2Debt	42,545	48,199	-	-	-	-	0.0%
48 - Debt Service	42,545	48,199	-	-	-	-	0.0%
481001 - 2001 SSA #2 PRINCIPAL	37,000	39,000	-	-	-	-	0.0%
481005 - SSA #2 INTEREST	4,995	1,024	-	-	-	-	0.0%
481009 - SSA #2 FEES	550	8,175	-	-	-	-	0.0%
<b>211 - Golf Course Fund</b>	<b>48,634</b>	<b>(109,419)</b>	<b>(45,100)</b>	<b>(55,125)</b>	<b>(200)</b>	<b>55,100</b>	<b>0.0%</b>
Revenue	(60,113)	(177,900)	(45,100)	(55,125)	(50,200)	5,100	0.0%
21113000 - GolfAdministration	(60,113)	(177,900)	(45,100)	(55,125)	(50,200)	5,100	0.0%
33 - Intergovernmental	-	(52,834)	(45,000)	(55,000)	(50,000)	5,000	11.1%
333801 - AMUSEMENT TAX BITTERSWEET	-	(52,834)	(45,000)	(55,000)	(50,000)	5,000	11.1%
36 - Invests & ContriBs	(1,113)	(65)	(100)	(125)	(200)	100	100.0%
336101 - INTEREST INCOME	(1,113)	(65)	(100)	(125)	(200)	100	100.0%
39 - Other Sources	(59,000)	(125,000)	-	-	-	-	0.0%
339101 - GENERAL FUND	(50,000)	-	-	-	-	-	0.0%
339104 - IMPACT FEE FUND	(9,000)	-	-	-	-	-	0.0%
339106 - CAPITAL IMPROVEMENT FUND	-	(125,000)	-	-	-	-	0.0%
Expense	108,747	68,480	-	-	50,000	50,000	0.0%
21113000 - GolfAdministration	108,747	68,480	-	-	50,000	50,000	0.0%
46 - Supplies	89,497	5,000	-	-	-	-	0.0%
465011 - LANDSCAPE IMPROVEMENTS	89,497	5,000	-	-	-	-	0.0%
47 - Capital	19,250	63,480	-	-	50,000	50,000	0.0%
473001 - DEPRECIATION-BUILDINGS&IMP	-	-	-	-	-	-	0.0%
473003 - BUILDING IMPROVEMENTS	-	49	-	-	50,000	50,000	0.0%
474001 - DEPRECIATION-OTHER THAN BLDG	19,250	21,142	-	-	-	-	0.0%
474006 - GOLF COURSE IMPROVEMENTS	-	42,289	-	-	-	-	0.0%
<b>221 - Water &amp; Sewer Operating Fund</b>	<b>(405,067)</b>	<b>(12,628,639)</b>	<b>(1,999,039)</b>	<b>(2,088,946)</b>	<b>(2,206,444)</b>	<b>136,525</b>	<b>0.0%</b>
Revenue	(9,133,116)	(8,796,941)	(9,290,535)	(9,481,985)	(9,462,500)	171,965	0.0%
22175500 - W&SPublicWorks	(9,133,116)	(8,796,941)	(9,290,535)	(9,481,985)	(9,462,500)	171,965	0.0%
32 - Licenses & Permits	-	-	-	-	-	-	0.0%
332216 - CONNECTION FEES	-	-	-	-	-	-	0.0%
332221 - FRONTAGE FEES	-	-	-	-	-	-	0.0%
34 - Charges for Services	(8,895,344)	(8,739,494)	(9,180,535)	(9,368,500)	(9,352,500)	171,965	0.0%
334109 - MISC. OTHER CHARGES	(1,809)	(425)	(2,000)	(1,000)	(5,000)	3,000	150.0%
334111 - TOWER/ANTENNAE LEASE	(63,441)	(157,133)	(155,000)	(125,000)	(125,000)	(30,000)	-19.4%
334402 - CUSTOMER SALES-SEWER	(2,173,574)	(1,967,491)	(2,072,735)	(2,100,000)	(2,100,000)	27,265	1.3%
334801 - CUSTOMER SALES-WATER	(6,642,914)	(6,600,414)	(6,938,300)	(7,130,000)	(7,110,000)	171,700	2.5%
334803 - METER SALES	(10,045)	(9,986)	(10,000)	(10,000)	(10,000)	-	0.0%
334804 - HYDRANT CHARGES	-	-	-	-	-	-	0.0%
334805 - METER RENTAL	(3,561)	(4,045)	(2,500)	(2,500)	(2,500)	-	0.0%
35 - Fines & Forfeitures	(100,812)	(80,293)	(100,000)	(100,000)	(100,000)	-	0.0%
335107 - WATER PENALTIES	(100,812)	(80,293)	(100,000)	(100,000)	(100,000)	-	0.0%
36 - Invests & ContriBs	(136,770)	(15,123)	(10,000)	(5,000)	(10,000)	-	0.0%
336101 - INTEREST INCOME	(39,948)	(2,381)	(10,000)	(5,000)	(10,000)	-	0.0%
336102 - INTEREST ON INVESTMENTS	(35,833)	(12,743)	-	-	-	-	0.0%
336103 - UNREALIZED GAIN/LOSS	(60,989)	0	-	-	-	-	0.0%
39 - Other Sources	(190)	37,970	-	(8,485)	-	-	0.0%
339202 - SALE OF FIXED ASSETS	-	46,318	-	-	-	-	0.0%
339602 - REIMBURSE DAMAGE TO VLG PROP	(190)	(3)	-	(1,458)	-	-	0.0%
339603 - WORK COMP REIMBURSEMENTS	-	(8,345)	-	(7,027)	-	-	0.0%
Expense	8,728,048	(3,831,698)	7,291,496	7,393,039	7,256,056	(35,440)	0.0%
22100000 - Water & Sewer Operating Fund	8,963	1,102	-	-	-	-	0.0%
41 - Salaries & Wages	8,963	1,102	-	-	-	-	0.0%
411017 - COMPENSATED ABSENCES EXP	8,963	1,102	-	-	-	-	0.0%
22175500 - W&SPublicWorks	8,719,085	(3,832,800)	7,291,496	7,393,039	7,256,056	(35,440)	0.0%
41 - Salaries & Wages	1,126,959	1,054,014	1,127,422	1,086,000	1,190,271	62,849	68.7%
411001 - SALARIES-REGULAR	959,930	892,931	950,242	911,810	1,001,471	51,229	5.4%
411002 - SALARIES-PART TIME	57,763	58,876	50,000	50,000	60,000	10,000	20.0%
411005 - SALARIES-SICK LV BUYBACK	5,132	2,037	3,500	310	3,000	(500)	-14.3%
411008 - LONGEVITY	5,140	4,280	3,680	3,880	5,800	2,120	57.6%
413001 - OVERTIME	98,994	95,891	120,000	120,000	120,000	-	0.0%
42 - Employee Benefits	813,348	247,105	763,124	735,991	494,481	(268,643)	0.0%
421001 - MEDICAL INSURANCE	303,198	292,881	303,504	275,670	-	(303,504)	-100.0%
421002 - DENTAL INSURANCE	3,567	3,225	2,949	2,949	-	(2,949)	-100.0%



Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
421003 - LIFE INSURANCE	1,631	1,414	1,284	1,284	-	(1,284)	-100.0%
421005 - MEDICAL INSURANCE - IBNR	2,105	317	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	68,555	64,275	66,088	65,770	71,290	5,202	7.9%
422002 - MEDICARE	16,205	15,110	15,469	15,480	16,760	1,291	8.3%
423001 - IL MUNIC RETIREMENT FUND	122,171	123,096	111,691	114,190	127,820	16,129	14.4%
423101 - IMRF EXPENSE - NPO	25,382	0	-	-	-	-	0.0%
423102 - OPEB EXPENSE	-	(531,668)	-	-	-	-	0.0%
424001 - TUITION REIMBURSEMENT	7,088	9,113	12,000	10,500	7,300	(4,700)	-39.2%
425001 - UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	249,483	256,827	236,230	236,230	256,440	20,210	8.6%
429001 - WELLNESS PROGRAM	200	180	300	300	-	(300)	-100.0%
429002 - EMPLOYEE AWARDS/RECOG	390	494	200	200	200	-	0.0%
429003 - EMPLOYEE ASSISTANCE	311	291	280	280	-	(280)	-100.0%
429004 - CLOTHING ALLOWANCE	4,285	4,073	4,675	5,000	6,300	1,625	34.8%
429005 - UNIFORM ALLOWANCE	-	-	30	30	30	-	0.0%
429007 - UNIFORM SERVICE	4,790	4,144	4,500	4,500	4,500	-	0.0%
429011 - AUTO ALLOWANCE	1,994	2,123	2,401	2,401	2,400	(1)	-0.0%
429012 - COMMUTING BENEFIT	20	80	140	140	140	-	0.0%
429013 - MEDICAL EXPENSE	1,973	988	1,000	1,000	1,000	-	0.0%
429014 - CDL REIMBURSEMENT	-	142	383	67	301	(82)	-21.4%
<b>43 - Prof &amp; Tech Services</b>	<b>16,246</b>	<b>12,980</b>	<b>18,300</b>	<b>19,000</b>	<b>18,500</b>	<b>200</b>	<b>0.0%</b>
433001 - GENERAL LEGAL SERVICE	53	-	1,500	1,500	1,500	-	0.0%
433004 - LABOR ATTORNEY	2,302	58	2,500	2,500	2,500	-	0.0%
433005 - AUDIT FEES	9,025	12,120	13,000	13,000	13,000	-	0.0%
433010 - CONSULTING SERVICES	3,213	-	-	-	-	-	0.0%
433018 - PERSONNEL TESTING	819	-	500	1,000	500	-	0.0%
433019 - CDL SCREENING	834	803	800	1,000	1,000	200	25.0%
<b>44 - Contractual Services</b>	<b>4,296,369</b>	<b>3,580,295</b>	<b>3,091,042</b>	<b>3,199,227</b>	<b>2,890,804</b>	<b>(200,238)</b>	<b>0.0%</b>
441001 - JULIE SERVICE	6,736	6,166	6,575	6,957	7,010	435	6.6%
441102 - METER TESTING	10,654	10,883	14,000	14,000	20,000	6,000	42.9%
441104 - WASTE REMOVAL	11,140	915	7,750	7,750	7,750	-	0.0%
441105 - NORTH SHORE SANITARY DIST	302	191	250	500	500	250	100.0%
441107 - WATER TOWER MAINT.	442,477	485,984	511,061	488,810	220,255	(290,806)	-56.9%
441108 - WATER PURCHASE CLCIAWA	3,497,376	2,751,371	2,103,750	2,255,000	2,193,000	89,250	4.2%
442301 - CUSTODIAL SERVICE	8,014	7,622	8,000	5,000	4,772	(3,228)	-40.4%
443001 - CLOUD & NETWORK SERVICES	12,047	13,448	33,110	31,775	38,609	5,499	16.6%
443004 - COMPUTER HARDWARE MAINT	6,325	5,344	7,025	6,016	6,300	(725)	-10.3%
443005 - COMP SOFTWARE MAINTENANCE	69,847	60,134	62,360	58,858	61,530	(830)	-1.3%
443006 - TELECOM MAINTENANCE	811	1,409	1,815	1,583	1,590	(225)	-12.4%
443007 - EQUIPMENT MAINTENANCE	8,602	15,972	15,300	18,481	16,300	1,000	6.5%
443008 - BUILDING MAINTENANCE	12,750	22,927	38,766	35,000	28,788	(9,978)	-25.7%
443010 - AUTO & TRUCK MAINT	42,187	-	-	-	-	-	0.0%
443017 - LANDSCAPE MAINTENANCE	6,977	1,490	2,000	2,000	2,000	-	0.0%
443020 - PUMPING-MAINTENANCE	79,170	127,036	180,000	165,000	142,500	(37,500)	-20.8%
443021 - SERVICES-MAINTENANCE	5,308	4,926	6,000	6,000	6,000	-	0.0%
443022 - HYDRANT & VALVE-MAINT	57,343	31,130	39,000	35,000	65,000	26,000	66.7%
443023 - MANHOLE-MAINTENANCE	1,875	-	2,000	2,000	2,000	-	0.0%
443025 - MISCELLEANEOUS-MAINTENANC	1,015	2,369	2,000	2,000	2,000	-	0.0%
443026 - MAINS-MAINTENANCE	10,775	28,265	38,000	30,000	38,000	-	0.0%
443034 - SCADA MAINTENANCE	3,910	2,485	9,000	26,000	24,000	15,000	166.7%
444201 - EQUIPMENT RENTAL	-	-	2,000	797	2,000	-	0.0%
444202 - OFFICE MACHINE RENTAL	727	229	1,280	700	900	(380)	-29.7%
444203 - POSTAGE METER	-	-	-	-	-	-	0.0%
<b>45 - Other Cont. Services</b>	<b>144,406</b>	<b>175,693</b>	<b>154,523</b>	<b>219,436</b>	<b>218,416</b>	<b>63,893</b>	<b>0.0%</b>
450003 - PRINTING & PUBLISHING SERVICES	7,426	8,745	12,600	12,600	12,600	-	0.0%
450013 - SERVICE CHARGE	3,942	4,006	3,977	3,977	4,177	200	5.0%
450017 - BANK CHARGES	36,717	70,783	45,000	100,000	100,000	55,000	122.2%
450020 - PROPERTY LIEN FEES	6	(63)	-	450	-	-	0.0%
452001 - LIABILITY INSURANCE	14,118	14,594	13,430	13,430	13,810	380	2.8%
452002 - AUTO INSURANCE	29,010	29,981	27,580	27,580	34,880	7,300	26.5%
452003 - PROPERTY INSURANCE	20,790	21,444	19,730	19,730	21,110	1,380	7.0%
452005 - INSURANCE DEDUCTIBLE	1,000	-	-	9,000	1,000	1,000	0.0%
452007 - DAMAGE TO VILLAGE PROPERTY	2,697	-	-	-	-	-	0.0%
453004 - TELEPHONE SERVICE	7,793	9,054	8,000	8,000	8,000	-	0.0%
453006 - MOBILE PHONE	3,986	4,066	4,000	4,000	4,000	-	0.0%
453010 - MOBILE DATA SERVICE	6,498	7,819	4,800	4,800	1,680	(3,120)	-65.0%
458001 - TRAINING & SCHOOLS	6,312	2,614	8,000	9,000	8,725	725	9.1%
458002 - MEETING AND CONVENTION	397	-	4,035	2,800	4,635	600	14.9%
458003 - DUES & SUBSCRIPTIONS	2,687	1,717	2,321	2,300	2,454	133	5.7%
458004 - CAR EXPENSE/MILEAGE REIMB	413	43	500	1,220	770	270	54.0%
458005 - INFO SYSTEMS TRAINING	615	892	550	549	575	25	4.5%

Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
<b>46 - Supplies</b>	<b>285,356</b>	<b>238,382</b>	<b>622,505</b>	<b>633,607</b>	<b>628,355</b>	<b>5,850</b>	<b>0.0%</b>
461001 - OFFICE SUPPLIES	1,316	597	2,000	2,000	2,000	-	0.0%
461003 - COMPUTER SUPPLIES	276	207	300	300	300	-	0.0%
461005 - POSTAGE	42,054	42,662	44,000	44,400	44,000	-	0.0%
461006 - CHEMICALS	482	9	5,700	1,400	2,600	(3,100)	-54.4%
461007 - REFERENCE MATERIALS	592	-	500	500	500	-	0.0%
461008 - MISC OTHER SUPPLIES	34	70	305	305	305	-	0.0%
461011 - JULIE SUPPLIES	1,528	2,236	2,500	2,500	2,500	-	0.0%
461012 - SMALL TOOLS	3,202	2,691	3,500	3,500	3,500	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	450	619	800	800	800	-	0.0%
461014 - SAFETY SUPPLIES	5,667	4,954	7,000	7,000	8,200	1,200	17.1%
461016 - WATER METERS	2,953	7,009	5,000	10,000	7,000	2,000	40.0%
461017 - METERS-REPLACEMENT PGRM	42,903	51,981	50,000	50,000	50,000	-	0.0%
461018 - METER PARTS	569	600	2,000	2,000	2,000	-	0.0%
461020 - WATER SAMPLING	13,711	10,866	17,000	14,000	17,000	-	0.0%
461025 - AGG MATERIAL	14,907	15,638	15,000	15,000	15,000	-	0.0%
462101 - NATURAL GAS	8,992	12,368	10,000	13,000	14,000	4,000	40.0%
462202 - ELECTRIC PUMP/LFT STATION	94,665	97,806	100,000	110,000	100,000	-	0.0%
462601 - FUEL	23,085	-	-	-	-	-	0.0%
465001 - MISC OTHER CAPITAL ITEMS	20,088	(20,119)	350,000	350,000	350,000	-	0.0%
465003 - OFFICE FURNITURE	-	769	2,800	2,800	2,800	-	0.0%
465004 - COMPUTER HARDWARE	6,801	5,184	3,400	3,402	3,850	450	13.2%
465005 - COMPUTER SOFTWARE	1,081	2,235	700	700	2,000	1,300	185.7%
465008 - MACHINERY & EQUIPMENT	-	-	-	-	-	-	0.0%
<b>47 - Capital</b>	<b>1,360,722</b>	<b>(232,794)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
470102 - FA CAPITALIZED - INFRASTRUCTUR	-	(1,651,535)	-	-	-	-	0.0%
472001 - DEPRECIATION-INFRASTRUCTURE	1,360,722	1,418,741	-	-	-	-	0.0%
473001 - DEPRECIATION-BUILDINGS&IMP	-	-	-	-	-	-	0.0%
<b>48 - Debt Service</b>	<b>-</b>	<b>155,994</b>	<b>560,000</b>	<b>564,248</b>	<b>564,249</b>	<b>4,249</b>	<b>0.0%</b>
481015 - IEPA SRF LOAN - PRINCIPAL	-	-	215,000	220,878	229,583	14,583	6.8%
481016 - IEPA SRF LOAN - ADD PRINCIPAL	-	-	250,000	250,000	250,000	-	0.0%
481115 - IEPA SRF LOAN - INTEREST	-	43,420	95,000	93,370	84,666	(10,334)	-10.9%
481116 - IEPA LOAN CAPITALIZED INT	-	112,574	-	-	-	-	0.0%
<b>49 - Other Financing Uses</b>	<b>675,680</b>	<b>(9,064,470)</b>	<b>954,580</b>	<b>935,530</b>	<b>1,250,980</b>	<b>296,400</b>	<b>0.0%</b>
491008 - ADMINISTRATION FEES	675,680	695,950	715,000	695,950	736,450	21,450	3.0%
493011 - WATER & SEWER CAPITAL FUND	-	(10,000,000)	-	-	-	-	0.0%
493031 - TRANSFER TO FLEET SERVICES	-	239,580	239,580	239,580	281,230	41,650	17.4%
493033 - TRANSFER TO HEALTH INSURANCE	-	-	-	-	233,300	233,300	0.0%
<b>223 - Water &amp; Sewer Capital Fund</b>	<b>5,317,387</b>	<b>11,439,772</b>	<b>3,239,080</b>	<b>1,841,000</b>	<b>5,178,500</b>	<b>1,939,420</b>	<b>0.0%</b>
Revenue	(49,653)	9,875,203	(110,000)	(110,000)	(110,000)	-	0.0%
22375500 - W&SCapitalPublicWorks	(49,653)	9,875,203	(110,000)	(110,000)	(110,000)	-	0.0%
<b>32 - Licenses &amp; Permits</b>	<b>(49,653)</b>	<b>(78,479)</b>	<b>(110,000)</b>	<b>(110,000)</b>	<b>(110,000)</b>	<b>-</b>	<b>0.0%</b>
332216 - CONNECTION FEES	(36,418)	(73,379)	(100,000)	(100,000)	(100,000)	-	0.0%
332221 - FRONTAGE FEES	(13,235)	(5,100)	(10,000)	(10,000)	(10,000)	-	0.0%
<b>39 - Other Sources</b>	<b>-</b>	<b>9,953,682</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
336412 - TRANS OPERATING-RESERVE	-	(46,318)	-	-	-	-	0.0%
339110 - WATER & SEWER OPERATING FUND	-	10,000,000	-	-	-	-	0.0%
339305 - IEPA LOAN PROCEEDS	-	-	-	-	-	-	0.0%
Expense	5,367,040	1,564,569	3,349,080	1,951,000	5,288,500	1,939,420	0.0%
22375500 - W&SCapitalPublicWorks	5,367,040	1,564,569	3,349,080	1,951,000	5,288,500	1,939,420	0.0%
<b>47 - Capital</b>	<b>5,367,040</b>	<b>1,316,863</b>	<b>3,194,080</b>	<b>1,796,000</b>	<b>4,397,500</b>	<b>1,203,420</b>	<b>0.0%</b>
472002 - INTERGOV COST SHARING	-	-	-	-	870,000	870,000	0.0%
472003 - UTILITY IMPROVEMENT	1,816,617	1,029,124	2,689,580	1,500,000	2,930,000	240,420	8.9%
472004 - ENGINEERING STUDIES	-	28,400	40,000	40,000	60,000	20,000	50.0%
472005 - SANITARY SEWER REPAIR	5,000	-	-	-	-	-	0.0%
472012 - KNOWLES RD. WATER TOWER	3,275,076	150,200	-	-	-	-	0.0%
473003 - BUILDING IMPROVEMENTS	28,982	106,259	148,500	148,500	70,000	(78,500)	-52.9%
473006 - SECURITY IMPROVEMENTS	-	-	-	-	7,500	7,500	0.0%
475004 - ENTERPRISE EQUIP&APPS	-	-	-	-	-	-	0.0%
475012 - SOFTWARE REPLACEMENT	2,778	-	-	-	-	-	0.0%
475022 - SCADA SYSTEM	5,810	2,880	225,000	-	225,000	-	0.0%
475024 - NETWORK EQUIPMENT/APPLICATIONS	-	-	16,000	-	22,500	6,500	40.6%
475027 - VIRTUALIZATION & STORAGE	-	-	-	32,500	32,500	32,500	0.0%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	75,000	75,000	180,000	105,000	140.0%
475103 - HEAVY EQUIPMENT	-	-	-	-	-	-	0.0%
475202 - VEHICLES	232,778	-	-	-	-	-	0.0%
<b>49 - Other Financing Uses</b>	<b>-</b>	<b>247,706</b>	<b>155,000</b>	<b>155,000</b>	<b>891,000</b>	<b>736,000</b>	<b>474.8%</b>
493031 - TRANSFER TO FLEET SERVICES	-	247,706	155,000	155,000	891,000	736,000	474.8%
<b>231 - Health Insurance Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,646,200</b>	<b>0.0%</b>
Revenue	-	-	-	-	(4,323,100)	4,323,100	0.0%
23110100 - HealthAdministration	-	-	-	-	(154,270)	154,270	0.0%
<b>39 - Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(154,270)</b>	<b>154,270</b>	<b>0.0%</b>
339101 - GENERAL FUND	-	-	-	-	(154,270)	154,270	0.0%

Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
23110200 - HealthAdminInfoSys	-	-	-	-	(109,510)	109,510	0.0%
39 - Other Sources	-	-	-	-	(109,510)	109,510	0.0%
339101 - GENERAL FUND	-	-	-	-	(109,510)	109,510	0.0%
23120100 - HealthCDPlanBuild	-	-	-	-	(161,890)	161,890	0.0%
39 - Other Sources	-	-	-	-	(161,890)	161,890	0.0%
339101 - GENERAL FUND	-	-	-	-	(161,890)	161,890	0.0%
23120200 - HealthCDEngineering	-	-	-	-	(123,800)	123,800	0.0%
39 - Other Sources	-	-	-	-	(123,800)	123,800	0.0%
339101 - GENERAL FUND	-	-	-	-	(123,800)	123,800	0.0%
23140100 - HealthPDAdministration	-	-	-	-	(1,523,520)	1,523,520	0.0%
39 - Other Sources	-	-	-	-	(1,523,520)	1,523,520	0.0%
339101 - GENERAL FUND	-	-	-	-	(1,523,520)	1,523,520	0.0%
23140200 - HealthPDCommunications	-	-	-	-	(457,070)	457,070	0.0%
39 - Other Sources	-	-	-	-	(457,070)	457,070	0.0%
339101 - GENERAL FUND	-	-	-	-	(457,070)	457,070	0.0%
23150100 - HealthFDAdministration	-	-	-	-	(1,199,790)	1,199,790	0.0%
39 - Other Sources	-	-	-	-	(1,199,790)	1,199,790	0.0%
339101 - GENERAL FUND	-	-	-	-	(1,199,790)	1,199,790	0.0%
23175100 - HealthPWAdministration	-	-	-	-	(283,770)	283,770	0.0%
39 - Other Sources	-	-	-	-	(283,770)	283,770	0.0%
339101 - GENERAL FUND	-	-	-	-	(283,770)	283,770	0.0%
23175200 - HealthPWVehMaint	-	-	-	-	(76,180)	76,180	0.0%
39 - Other Sources	-	-	-	-	(76,180)	76,180	0.0%
339117 - FLEET SERVICES FUND	-	-	-	-	(76,180)	76,180	0.0%
23175500 - HealthPWWaterSewer	-	-	-	-	(233,300)	233,300	0.0%
39 - Other Sources	-	-	-	-	(233,300)	233,300	0.0%
339110 - WATER & SEWER OPERATING FUND	-	-	-	-	(233,300)	233,300	0.0%
Expense	-	-	-	-	4,323,100	4,323,100	0.0%
23110150 - HealthAdminHR	-	-	-	-	4,323,100	4,323,100	0.0%
42 - Employee Benefits	-	-	-	-	4,323,100	4,323,100	0.0%
421001 - MEDICAL INSURANCE	-	-	-	-	4,002,600	4,002,600	0.0%
421002 - DENTAL INSURANCE	-	-	-	-	245,000	245,000	0.0%
421003 - LIFE INSURANCE	-	-	-	-	45,000	45,000	0.0%
429001 - WELLNESS PROGRAM	-	-	-	-	25,000	25,000	0.0%
429003 - EMPLOYEE ASSISTANCE	-	-	-	-	5,500	5,500	0.0%
<b>233 - Fleet Services Fund</b>	-	<b>(692,389)</b>	<b>217,315</b>	<b>347,228</b>	-	<b>3,903,745</b>	<b>0.0%</b>
Revenue	-	(2,300,343)	(1,580,660)	(1,600,660)	(3,641,190)	2,060,530	1063.0%
23320100 - FleetCDPlanBuild	-	(23,190)	(18,510)	(18,510)	(27,230)	8,720	47.1%
39 - Other Sources	-	(23,190)	(18,510)	(18,510)	(27,230)	8,720	47.1%
339101 - GENERAL FUND	-	(23,190)	(18,510)	(18,510)	(27,230)	8,720	47.1%
23320200 - FleetCDEngineering	-	(45,540)	(36,350)	(36,350)	(53,460)	17,110	47.1%
39 - Other Sources	-	(45,540)	(36,350)	(36,350)	(53,460)	17,110	47.1%
339101 - GENERAL FUND	-	(45,540)	(36,350)	(36,350)	(53,460)	17,110	47.1%
23340100 - FleetPDAdministration	-	(437,690)	(349,320)	(349,320)	(513,770)	164,450	47.1%
39 - Other Sources	-	(437,690)	(349,320)	(349,320)	(513,770)	164,450	47.1%
339101 - GENERAL FUND	-	(437,690)	(349,320)	(349,320)	(513,770)	164,450	47.1%
23350100 - FleetFDAdministration	-	(50,260)	(40,120)	(40,120)	(59,000)	18,880	47.1%
39 - Other Sources	-	(50,260)	(40,120)	(40,120)	(59,000)	18,880	47.1%
339101 - GENERAL FUND	-	(50,260)	(40,120)	(40,120)	(59,000)	18,880	47.1%
23375100 - FleetPWAdministration	-	(433,880)	(346,280)	(346,280)	(509,300)	163,020	47.1%
39 - Other Sources	-	(433,880)	(346,280)	(346,280)	(509,300)	163,020	47.1%
339101 - GENERAL FUND	-	(433,880)	(346,280)	(346,280)	(509,300)	163,020	47.1%
23375200 - FleetPWVehMaint	-	(1,070,203)	(550,500)	(570,500)	(2,197,200)	1,646,700	810.2%
34 - Charges for Services	-	(5,827)	(15,000)	(35,000)	(30,000)	15,000	100.0%
334117 - FUEL SURCHARGE	-	(5,827)	(15,000)	(35,000)	(30,000)	15,000	100.0%
39 - Other Sources	-	(1,064,376)	(535,500)	(535,500)	(2,167,200)	1,631,700	710.2%
339106 - CAPITAL IMPROVEMENT FUND	-	(816,671)	(380,500)	(380,500)	(1,276,200)	895,700	235.4%
339111 - WATER & SEWER CAPITAL FUND	-	(247,706)	(155,000)	(155,000)	(891,000)	736,000	474.8%
23375500 - FleetW&SAdmin	-	(239,580)	(239,580)	(239,580)	(281,230)	41,650	17.4%
39 - Other Sources	-	(239,580)	(239,580)	(239,580)	(281,230)	41,650	17.4%
339110 - WATER & SEWER OPERATING FUND	-	(239,580)	(239,580)	(239,580)	(281,230)	41,650	17.4%
Expense	-	1,607,954	1,797,975	1,947,888	3,641,190	1,843,215	0.0%
23340100 - FleetPDAdministration	-	255,342	225,500	225,500	480,200	254,700	0.0%
47 - Capital	-	255,342	225,500	225,500	480,200	254,700	0.0%
475103 - HEAVY EQUIPMENT	-	-	-	-	95,000	95,000	0.0%
475202 - VEHICLES	-	255,342	225,500	225,500	385,200	159,700	70.8%
23375100 - FleetPWAdministration	-	174,694	155,000	155,000	843,500	688,500	0.0%
47 - Capital	-	174,694	155,000	155,000	843,500	688,500	0.0%
475103 - HEAVY EQUIPMENT	-	-	-	-	311,500	311,500	0.0%
475202 - VEHICLES	-	174,694	155,000	155,000	532,000	377,000	243.2%

Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
23375200 - FleetPWVehMaint	-	1,109,618	1,262,475	1,412,388	1,473,990	211,515	0.0%
41 - Salaries & Wages	-	374,523	406,649	402,218	423,640	16,991	17.8%
411001 - SALARIES-REGULAR	-	340,598	378,449	373,880	395,240	16,791	4.4%
411005 - SALARIES-SICK LV BUYBACK	-	1,970	2,000	2,038	2,100	100	5.0%
411008 - LONGEVITY	-	1,200	1,200	1,300	1,300	100	8.3%
413001 - OVERTIME	-	30,756	25,000	25,000	25,000	-	0.0%
42 - Employee Benefits	-	196,416	201,421	197,032	100,815	(100,606)	0.0%
421001 - MEDICAL INSURANCE	-	100,210	100,421	100,460	-	(100,421)	-100.0%
421003 - LIFE INSURANCE	-	528	532	532	-	(532)	-100.0%
422001 - SOCIAL SECURITY	-	22,713	25,967	24,360	25,090	(877)	-3.4%
422002 - MEDICARE	-	5,312	6,084	5,700	5,870	(214)	-3.5%
423001 - IL MUNIC RETIREMENT FUND	-	(122,255)	45,046	42,860	44,650	(396)	-0.9%
423101 - IMRF EXPENSE - NPO	-	165,252	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	-	18,763	17,260	17,260	18,740	1,480	8.6%
429001 - WELLNESS PROGRAM	-	60	50	50	-	(50)	-100.0%
429002 - EMPLOYEE AWARDS/RECOG	-	220	200	174	200	-	0.0%
429003 - EMPLOYEE ASSISTANCE	-	94	96	96	100	4	4.2%
429004 - CLOTHING ALLOWANCE	-	1,700	1,700	2,000	2,000	300	17.6%
429007 - UNIFORM SERVICE	-	3,423	4,000	3,075	4,000	-	0.0%
429013 - MEDICAL EXPENSE	-	396	-	400	100	100	0.0%
429014 - CDL REIMBURSEMENT	-	-	65	65	65	-	0.0%
43 - Prof & Tech Services	-	321	280	332	280	-	0.0%
433019 - CDL SCREENING	-	321	280	332	280	-	0.0%
44 - Contractual Services	-	134,061	168,975	156,661	187,895	18,920	296.9%
442101 - TIRE DISPOSAL	-	597	550	550	550	-	0.0%
442301 - CUSTODIAL SERVICE	-	7,620	8,000	5,000	5,000	(3,000)	-37.5%
443001 - CLOUD & NETWORK SERVICES	-	694	1,275	1,718	3,290	2,015	158.0%
443004 - COMPUTER HARDWARE MAINT	-	2,318	2,430	1,862	2,800	370	15.2%
443005 - COMP SOFTWARE MAINTENANCE	-	4,612	4,530	4,288	4,515	(15)	-0.3%
443006 - TELECOM MAINTENANCE	-	536	630	568	535	(95)	-15.1%
443007 - EQUIPMENT MAINTENANCE	-	13,311	5,000	5,000	7,350	2,350	47.0%
443008 - BUILDING MAINTENANCE	-	12,477	8,845	8,845	10,605	1,760	19.9%
443010 - AUTO & TRUCK MAINT	-	89,908	135,000	120,000	148,500	13,500	10.0%
443032 - FUEL FACILITY MAINTENANCE	-	1,929	2,550	8,550	4,550	2,000	78.4%
444202 - OFFICE MACHINE RENTAL	-	60	165	280	200	35	21.2%
45 - Other Cont. Services	-	24,870	23,950	28,415	37,080	13,130	0.0%
450003 - PRINTING & PUBLISHING SERVICES	-	102	340	340	340	-	0.0%
452001 - LIABILITY INSURANCE	-	17,689	18,220	21,742	25,350	7,130	39.1%
452005 - INSURANCE DEDUCTIBLE	-	3,714	-	-	-	-	0.0%
453006 - MOBILE PHONE	-	2,203	3,000	3,000	3,000	-	0.0%
458001 - TRAINING & SCHOOLS	-	1,043	1,500	2,360	7,400	5,900	393.3%
458003 - DUES & SUBSCRIPTIONS	-	54	40	40	40	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	-	-	500	600	600	100	20.0%
458005 - INFO SYSTEMS TRAINING	-	65	350	333	350	-	0.0%
46 - Supplies	-	379,426	461,200	627,730	648,100	186,900	0.0%
461001 - OFFICE SUPPLIES	-	308	500	500	500	-	0.0%
461005 - POSTAGE	-	11	-	-	-	-	0.0%
461012 - SMALL TOOLS	-	992	3,000	3,000	6,000	3,000	100.0%
461013 - HOUSEKEEPING SUPPLIES	-	500	500	500	500	-	0.0%
461014 - SAFETY SUPPLIES	-	1,132	2,100	2,100	2,100	-	0.0%
461031 - INTERNAL PARTS	-	149,163	155,030	155,030	170,500	15,470	10.0%
461032 - WELDING SUPPLIES	-	1,198	2,000	2,000	3,000	1,000	50.0%
462601 - FUEL	-	151,377	195,200	346,000	346,000	150,800	77.3%
462602 - DIESEL FUEL	-	74,344	97,020	113,000	113,000	15,980	16.5%
465004 - COMPUTER HARDWARE	-	400	-	-	6,000	6,000	0.0%
465005 - COMPUTER SOFTWARE	-	-	5,850	5,600	500	(5,350)	-91.5%
49 - Other Financing Uses	-	-	-	-	76,180	76,180	0.0%
493033 - TRANSFER TO HEALTH INSURANCE	-	-	-	-	76,180	76,180	0.0%
23375500 - FleetW&SAdmin	-	68,300	155,000	155,000	843,500	688,500	0.0%
47 - Capital	-	68,300	155,000	155,000	843,500	688,500	0.0%
475103 - HEAVY EQUIPMENT	-	-	-	-	311,500	311,500	0.0%
475202 - VEHICLES	-	68,300	155,000	155,000	532,000	377,000	243.2%
<b>307 - Police Pension Fund</b>	<b>(2,546,132)</b>	<b>(19,493,955)</b>	<b>(3,753,057)</b>	<b>(8,674,050)</b>	<b>(4,428,742)</b>	<b>914,361</b>	<b>0.0%</b>
Revenue	(5,529,830)	(22,709,189)	(7,363,719)	(12,389,119)	(8,158,742)	795,023	0.0%
30740400 - PolicePension	(5,529,830)	(22,709,189)	(7,363,719)	(12,389,119)	(8,158,742)	795,023	0.0%
36 - Invests & Contribs	(5,529,830)	(22,709,177)	(7,363,719)	(12,389,119)	(8,158,742)	795,023	0.0%
336101 - INTEREST INCOME	-	(2,027,864)	-	-	-	-	0.0%
336104 - FIXED INCOME	(736,371)	-	(670,000)	(535,000)	(535,000)	(135,000)	-20.1%
336105 - EQUITY INCOME	(1,818,529)	(17,520,057)	(3,500,000)	(8,500,000)	(4,193,000)	693,000	19.8%
336404 - EMPLOYEE CONTRIB	(701,217)	(762,877)	(639,600)	(800,000)	(800,000)	160,400	25.1%
336406 - VILLAGE CONTRIB 41-240-00	(2,273,714)	(2,398,379)	(2,554,119)	(2,554,119)	(2,630,742)	76,623	3.0%
39 - Other Sources	-	(12)	-	-	-	-	0.0%
339501 - Misc. Income	-	(12)	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
Expense	2,983,699	3,215,233	3,610,662	3,715,069	3,730,000	119,338	0.0%
30740400 - PolicePension	2,983,699	3,215,233	3,610,662	3,715,069	3,730,000	119,338	0.0%
41 - Salaries & Wages	2,725,348	2,919,165	3,311,862	3,416,269	3,433,000	121,138	0.0%
411010 - SERVICE PENSIONS 51-020	2,272,047	2,459,184	2,844,345	2,950,000	2,950,000	105,655	3.7%
411011 - NONDUTY DISAB PEN 51-030	36,439	36,439	37,698	36,450	38,000	302	0.8%
411012 - DUTY DISAB PEN 51-040	339,885	346,564	350,406	350,406	365,000	14,594	4.2%
411013 - SURV SPOUSE PEN 51-060	76,978	76,978	79,413	79,413	80,000	587	0.7%
411014 - REFUND OF CONTRIB 51-100	-	-	-	-	-	-	0.0%
42 - Employee Benefits	7,500	-	15,000	15,000	15,000	-	0.0%
429013 - MEDICAL EXPENSE	7,500	-	15,000	15,000	15,000	-	0.0%
43 - Prof & Tech Services	216,691	271,760	246,800	246,800	245,000	(1,800)	-4.9%
433001 - GENERAL LEGAL SERVICE	6,224	3,884	10,000	10,000	10,000	-	0.0%
433006 - FINANCIAL SERVICES	198,737	255,836	200,000	200,000	200,000	-	0.0%
433022 - ACCOUNTING SERVICES 52-170-03	11,730	12,040	36,800	36,800	35,000	(1,800)	-4.9%
45 - Other Cont. Services	34,160	24,308	36,000	36,000	36,000	-	0.0%
450004 - MISC SERVICES	15,950	13,200	15,000	15,000	15,000	-	0.0%
450017 - BANK CHARGES	6,246	-	7,000	7,000	7,000	-	0.0%
450029 - PENSION FILE FEE52-290-34	8,000	8,000	8,000	8,000	8,000	-	0.0%
458002 - MEETING AND CONVENTION	3,169	2,313	5,000	5,000	5,000	-	0.0%
458003 - DUES & SUBSCRIPTIONS	795	795	1,000	1,000	1,000	-	0.0%
46 - Supplies	-	-	1,000	1,000	1,000	-	0.0%
461008 - MISC OTHER SUPPLIES	-	-	1,000	1,000	1,000	-	0.0%
<b>308 - Fire Pension Fund</b>	<b>(1,558,015)</b>	<b>(12,184,392)</b>	<b>(3,287,270)</b>	<b>(2,452,832)</b>	<b>(2,332,885)</b>	<b>(856,009)</b>	<b>0.0%</b>
Revenue	(3,300,923)	(14,249,651)	(5,682,932)	(4,669,682)	(4,777,735)	(905,197)	0.0%
30800000 - Fire Pension Fund	-	445,465	-	-	-	-	0.0%
36 - Invests & Contribs	-	445,465	-	-	-	-	0.0%
336106 - FIXED INCOME	-	445,465	-	-	-	-	0.0%
30850400 - FirePension	(3,300,923)	(14,695,116)	(5,682,932)	(4,669,682)	(4,777,735)	(905,197)	-66.5%
36 - Invests & Contribs	(3,300,923)	(14,695,116)	(5,682,932)	(4,669,682)	(4,777,735)	(905,197)	-66.5%
336101 - INTEREST INCOME	(1,206,044)	(1,154,533)	(913,250)	(500,000)	(500,000)	(413,250)	-45.3%
336105 - EQUITY INCOME	402,215	(10,952,006)	(2,100,000)	(1,500,000)	(1,500,000)	(600,000)	-28.6%
336405 - FIRE PENSION EE CONTRIBUTION	(627,523)	(621,923)	(559,000)	(559,000)	(576,000)	17,000	3.0%
336406 - VILLAGE CONTRIB 41-240-00	(1,869,571)	(1,966,654)	(2,110,682)	(2,110,682)	(2,201,735)	91,053	4.3%
Expense	1,742,908	2,065,259	2,395,662	2,216,850	2,444,850	49,188	0.0%
30850400 - FirePension	1,742,908	2,065,259	2,395,662	2,216,850	2,444,850	49,188	0.0%
41 - Salaries & Wages	1,630,159	1,933,779	2,245,812	2,067,000	2,295,000	49,188	0.0%
411010 - SERVICE PENSIONS 51-020	1,204,945	1,449,730	1,805,796	1,600,000	1,800,000	(5,796)	-0.3%
411012 - DUTY DISAB PEN 51-040	316,277	318,040	327,540	327,000	340,000	12,460	3.8%
411013 - SURV SPOUSE PEN 51-060	108,938	116,722	112,476	140,000	155,000	42,524	37.8%
411014 - REFUND OF CONTRIB 51-100	-	49,287	-	-	-	-	0.0%
42 - Employee Benefits	1,410	1,250	1,250	1,250	1,250	-	0.0%
429013 - MEDICAL EXPENSE	1,410	1,250	1,250	1,250	1,250	-	0.0%
43 - Prof & Tech Services	90,196	112,677	126,100	126,100	126,100	-	0.0%
433001 - GENERAL LEGAL SERVICE	750	-	10,000	10,000	10,000	-	0.0%
433006 - FINANCIAL SERVICES	78,301	101,217	85,000	85,000	85,000	-	0.0%
433021 - ACTUARIAL SERVICES	-	-	3,500	3,500	3,500	-	0.0%
433022 - ACCOUNTING SERVICES 52-170-03	11,145	11,460	27,600	27,600	27,600	-	0.0%
45 - Other Cont. Services	21,143	17,554	21,500	21,500	21,500	-	0.0%
450004 - MISC SERVICES	10,800	6,263	10,000	10,000	10,000	-	0.0%
450029 - PENSION FILE FEE52-290-34	7,382	8,000	8,000	8,000	8,000	-	0.0%
458002 - MEETING AND CONVENTION	2,165	2,496	2,500	2,500	2,500	-	0.0%
458003 - DUES & SUBSCRIPTIONS	795	795	1,000	1,000	1,000	-	0.0%
46 - Supplies	-	-	1,000	1,000	1,000	-	0.0%
461008 - MISC OTHER SUPPLIES	-	-	1,000	1,000	1,000	-	0.0%
<b>411 - NLCC-ETSB</b>	<b>(193,443)</b>	<b>(455,775)</b>	<b>1,117,607</b>	<b>(30,543)</b>	<b>1,230,676</b>	<b>113,069</b>	<b>0.0%</b>
Revenue	(929,190)	(905,226)	(875,500)	(878,500)	(875,500)	-	0.0%
41141000 - NLCC-ETSB	(929,190)	(905,226)	(875,500)	(878,500)	(875,500)	-	0.0%
33 - Intergovernmental	(911,809)	(902,510)	(875,000)	(875,000)	(875,000)	-	0.0%
333415 - CONSOLIDATION GRANT	-	-	-	-	-	-	0.0%
333506 - 911 SURCHARGE	(911,809)	(902,510)	(875,000)	(875,000)	(875,000)	-	0.0%
36 - Invests & Contribs	(17,381)	(2,716)	(500)	(3,500)	(500)	-	0.0%
336101 - INTEREST INCOME	(17,381)	(2,716)	(500)	(3,500)	(500)	-	0.0%
Expense	735,747	449,452	1,993,107	847,957	2,106,176	113,069	0.0%
41141010 - NLCC-ETSB-Gurnee	724,096	396,543	1,788,107	646,880	1,741,336	(46,771)	0.0%
41 - Salaries & Wages	-	-	96,350	85,000	-	(96,350)	-100.0%
494102 - TELLECOMMUNICATOR SALARIES	-	-	96,350	85,000	-	(96,350)	-100.0%
43 - Prof & Tech Services	2,100	1,239	39,700	29,700	29,700	(10,000)	-28.6%
494601 - LEGAL	-	-	2,500	2,500	2,500	-	0.0%
494603 - MAPPING/ADDRESSING/GIS PROFESS	-	-	1,000	1,000	1,000	-	0.0%
494604 - TRANSLATION SERVICES	-	1,239	1,200	1,200	1,200	-	0.0%
494606 - OTHER PROFESSIONAL SERVICES	2,100	-	35,000	25,000	25,000	(10,000)	-28.6%
44 - Contractual Services	43,131	44,301	55,000	51,000	58,750	3,750	6.8%
494502 - 911 CALL TAKING/WORKSTAT MAINT	43,131	44,301	55,000	51,000	58,750	3,750	6.8%

Fund/Account Type/Division/Category/Object	FY20 Actual	FY21 Actual	FY22 Budget	FY22 YE Estimate	FY23 Budget	FY23 Budget vs FY22 Budget (\$)	FY23 Budget vs FY22 Budget (%)
<b>45 - Other Cont. Services</b>	<b>236,268</b>	<b>287,975</b>	<b>409,907</b>	<b>335,960</b>	<b>623,636</b>	<b>213,729</b>	<b>1172.9%</b>
494204 - EMERGENCY BACKUP (UPS/GENERAT)	15,234	9,383	18,600	65,500	70,300	51,700	278.0%
494301 - TELEPHONE SERVICE/9-1-1 TRUNKS	6,641	12,263	10,320	8,700	4,620	(5,700)	-55.2%
494304 - MICROWAVE/BROADBAND-NOT ESINET	34,280	51,477	99,200	48,600	100,400	1,200	1.2%
494401 - TRAINING	-	-	1,000	1,000	1,000	-	0.0%
494511 - RADIO SYSTEM MAINT	39,942	51,727	90,460	45,360	171,300	80,840	89.4%
494521 - CAD SYS HARDWARE MAINT	10,640	12,582	17,250	16,000	17,500	250	1.4%
494522 - CAD SYS SOFTWARE MAINT	91,870	90,841	107,571	94,500	120,596	13,025	12.1%
494523 - CAD SYS MDC MAINT	19,507	3,371	6,750	17,750	6,750	-	0.0%
494531 - GIS/MAPPING MAINT	2,241	2,241	2,160	3,000	2,300	140	6.5%
494541 - OTHER SOFTWARE MAINTENANCE	818	7,034	10,237	2,750	12,437	2,200	21.5%
494551 - VOICE/DATA LOG REC MAINT	7,460	7,920	8,310	8,500	75,310	67,000	806.3%
494561 - EMD MAINTENANCE	-	27,998	26,900	14,750	29,900	3,000	11.2%
494571 - OTHER EQUIP MAINTENANCE	7,637	11,139	11,149	9,550	11,223	74	0.7%
<b>46 - Supplies</b>	<b>-</b>	<b>13,503</b>	<b>36,000</b>	<b>10,000</b>	<b>11,000</b>	<b>(25,000)</b>	<b>0.0%</b>
494206 - FURNITURE AND FIXTURES DISPATC	-	-	-	-	-	-	0.0%
494208 - OTHER FACILITY COSTS	-	13,503	36,000	10,000	11,000	(25,000)	-69.4%
<b>47 - Capital</b>	<b>274,921</b>	<b>51,818</b>	<b>1,151,150</b>	<b>135,220</b>	<b>1,018,250</b>	<b>(132,900)</b>	<b>0.0%</b>
494201 - CAPITAL IMPROVEMENTS	-	-	10,000	10,000	10,000	-	0.0%
494701 - 911 SYSTEM INFRASTRUCTURE	-	-	10,000	10,000	-	(10,000)	-100.0%
494702 - 911 CALL TAKING EQUIPMENT	363	1,280	1,000	1,000	2,000	1,000	100.0%
494711 - RADIO SYS EQUIPMENT	57,100	48,538	315,000	93,300	295,000	(20,000)	-6.3%
494721 - CAD SYS HARDWARE	9,433	-	24,000	-	28,000	4,000	16.7%
494722 - CAD SYS SOFTWARE/LIC	-	2,000	600,000	-	600,000	-	0.0%
494723 - CAD SYS MDC	128,144	-	43,150	19,920	83,250	40,100	92.9%
494741 - SOFTWARE LICENSES	-	-	5,000	-	-	(5,000)	-100.0%
494751 - VOICE/DATA/LOG HARDWARE	-	-	130,000	-	-	(130,000)	-100.0%
494761 - EMD HARDWARE/SOFTWARE/EQUIP	76,713	-	-	-	-	-	0.0%
494771 - OTHER SOFTWARE/HARDWARE	3,168	-	13,000	1,000	-	(13,000)	-100.0%
<b>49 - Other Financing Uses</b>	<b>167,677</b>	<b>(2,293)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
490001 - REIMBURSEMENT-GURNEE	167,677	(2,293)	-	-	-	-	0.0%
41141020 - NLCC-ETSB-Zion	11,651	52,908	205,000	201,077	364,840	159,840	0.0%
<b>43 - Prof &amp; Tech Services</b>	<b>180</b>	<b>-</b>	<b>10,000</b>	<b>5,000</b>	<b>10,000</b>	<b>-</b>	<b>0.0%</b>
494606 - OTHER PROFESSIONAL SERVICES	180	-	10,000	5,000	10,000	-	0.0%
<b>44 - Contractual Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>0.0%</b>
494502 - 911 CALL TAKING/WORKSTAT MAINT	-	-	-	-	5,000	5,000	0.0%
<b>45 - Other Cont. Services</b>	<b>2,847</b>	<b>6,210</b>	<b>26,000</b>	<b>22,500</b>	<b>52,100</b>	<b>26,100</b>	<b>0.0%</b>
494511 - RADIO SYSTEM MAINT	2,847	210	7,000	5,000	32,100	25,100	358.6%
494521 - CAD SYS HARDWARE MAINT	-	-	-	-	8,500	8,500	0.0%
494522 - CAD SYS SOFTWARE MAINT	-	-	3,000	1,500	1,500	(1,500)	-50.0%
494523 - CAD SYS MDC MAINT	-	-	5,000	5,000	-	(5,000)	-100.0%
494551 - VOICE/DATA LOG REC MAINT	-	-	5,000	5,000	5,000	-	0.0%
494571 - OTHER EQUIP MAINTENANCE	-	6,000	6,000	6,000	5,000	(1,000)	-16.7%
<b>46 - Supplies</b>	<b>-</b>	<b>11,474</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.0%</b>
494208 - OTHER FACILITY COSTS	-	11,474	5,000	5,000	5,000	-	0.0%
<b>47 - Capital</b>	<b>8,624</b>	<b>35,224</b>	<b>164,000</b>	<b>168,577</b>	<b>292,740</b>	<b>128,740</b>	<b>0.0%</b>
494701 - 911 SYSTEM INFRASTRUCTURE	-	-	-	10,000	-	-	0.0%
494711 - RADIO SYS EQUIPMENT	-	15,539	134,000	110,000	224,000	90,000	67.2%
494722 - CAD SYS SOFTWARE/LIC	8,624	-	-	-	-	-	0.0%
494723 - CAD SYS MDC	-	1,603	5,000	23,577	58,740	53,740	1074.8%
494741 - SOFTWARE LICENSES	-	-	5,000	5,000	5,000	-	0.0%
494751 - VOICE/DATA/LOG HARDWARE	-	5,753	-	-	-	-	0.0%
494771 - OTHER SOFTWARE/HARDWARE	-	12,329	20,000	20,000	5,000	(15,000)	-75.0%



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SECTION IX – COMPREHENSIVE FEE SCHEDULE

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# I. ADMINISTRATION DEPARTMENT

## TAXES

### Locally Imposed Taxes

Amusement Tax	4.00% of gross receipts	G.M.C. 10-33
Foreign Fire Insurance Companies Tax	2.00% per annum of the gross receipts received from fire insurance upon property that is situated in the village	G.M.C. 74-122
Hotel/Motel Occupancy Tax	6.00% of the rent charged for the privilege and use of renting a hotel or motel room within the village for each 24-hour period; however, tax shall not be levied and imposed on any person who rents a hotel or motel room for more than 30 consecutive days or a person who works and lives in the same hotel or motel	G.M.C. 74-152
Resort Hotel Occupancy Tax	2.00% of the rent charged for the privilege of renting a resort hotel room within the village for each 24-hour period	G.M.C. 74-178
Food and Beverage Tax	1.00% of purchase price of prepared food or alcoholic liquor	G.M.C. 74-202
Home Rule Municipal Retailer's Occupation Tax	1.00% of selling price of all tangible personal property	G.M.C. 74-31
Home Rule Municipal Service Occupation Tax	1.00% of selling price of all tangible personal property transferred by such servicemen as an incident to a sale of service	G.M.C. 74-61
Home Rule Municipal Use Tax	1.00% of the selling price of all tangible personal property with selling price to have the meaning as defined in the Use Tax Act, approved 7/14/55	G.M.C. 74-91
911 Surcharge	\$0.75 cents per month per network connection	Ord. #1989-164
Cable Franchise Fee	5% of gross revenue	Ord. #2008-12
Simplified Municipal Telecommunications Tax	6% of gross charges for origination or termination of electronic communications in the Village	Ord. #2010-26

## LICENSES

### General Business License

0-9,999 Square Feet	\$150.00 per year	G.M.C. 22-7
10,000-19,999 Square Feet	\$300.00 per year	
Greater than 20,000 Square Feet	\$600.00 per year	
Temporary Business License	\$50.00 per month	G.M.C. 22-11
Non-for-Profit License	Exempt	G.M.C. 22-4

### Ancillary Business License

Automatic Amusement Machines - Permitted Accessory Use	\$100 plus \$50 per automatic amusement machine	G.M.C. 10-57
Automatic Amusement Machines - Special Accessory Use	\$200 plus \$50 per automatic amusement machine	
Automatic Amusement Machines - Special Use	\$500 plus \$50 per automatic amusement machine	
Raffle License	\$50.00 fee	G.M.C. 10-73
Bath or Massage Establishment	\$1,000 per establishment	G.M.C. 22-132
Auxiliary Massage Establishment	\$200 per establishment	
Food Delivery Vehicles	\$10.00 per vehicle	G.M.C. 22-72
Juke Box	\$25.00 per machine	Approved by Administrator
Junk Yard	\$100 per year	G.M.C. 58-37
Scavenger License	\$1,500.00 per year	G.M.C. 58-62

## Liquor License

Application Fee	\$275.00	G.M.C. 6-52
Class 1 Annual Fee	\$2,000.00	G.M.C. 6-55
Class 2 Annual Fee	\$2,250.00	
Class 3 Annual Fee	\$2,000.00	
Class 4 Annual Fee	\$2,000.00	
Class 5 Annual Fee	\$700.00	
Class 6 Annual Fee	\$700.00	
Class 7 Annual Fee	\$1,200.00	
Class 8 Annual Fee	\$2,250.00	
Class 9 Annual Fee	\$25.00 per day	
Class 10 Annual Fee	\$1,500.00	
Class 11 Annual Fee	\$3,000.00	
Class 12 Annual Fee	\$250.00	
Class 13 Annual Fee	\$500.00	
Class 14 Annual Fee	\$2,000.00	
Liquor License Violations	Not less than \$150.00 and not greater than \$750.00 per offense	G.M.C. 6-7

## Tobacco and Alternative Nicotine Product License

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

## Public Passenger Vehicle Company

Less than 10 Vehicles	\$300.00 per year	G.M.C. 90-33
More than 10 Vehicles	\$500.00 per year	
Chauffeur's License Application fee (Non-refundable)	\$20.00	
Chauffeur's License fee upon issuance	\$20.00	
Chauffeur's Public Passenger Vehicle License	\$50.00	

## Peddlers & Solicitors

Commercial Solicitation	\$10 for new 30 day permit; \$5 to renew	G.M.C. 50-60
Charitable Solicitation	Exempt	
Transient Merchant and Itineran Vendor Surety Bond	Bond supplied in an amount equal to 50% of the wholesale value of the merchandise but no less than \$1,000.00 and no more than \$10,000.00	
Hawker or Peddler	\$100 per cart per year or \$25.00 per cart per month or \$10.00 per cart per day	
Violations	No less than \$50.00 and no more than \$1,000.00 per offense	

# VILLAGE DOCUMENTS

## Copies of Village Documents

BOCA Amendments	\$2.00	Village Administrator Approval 3/13/03
CABO Amendments	\$3.00	
Comprehensive Plan	\$10.00	
Cross Connection Ordinance	\$1.50	
Electrical Ordinance	\$5.00	
Fire Prevention Ordinance	\$2.00	
Flood Hazard Ordinance	\$4.00	
Mechanical Ordinance	\$1.50	
Massage Ordinance	\$2.00	
Plumbing Ordinance	\$10.00	
Sign Ordinance	\$4.00	
Subdivision Ordinance	\$10.00	
Watershed Development Ordinance	\$13.00	
Zoning Ordinance with Zoning Map	\$35.00	
Comprehensive Land Use Map	\$3.00	
Utility Maps	\$5.00	
Zoning Map	\$5.00	
Zoning Map - Color	\$15.00	
Freedom of Information Act - Pages	First 50 Copies Free, \$0.15 for each additional page	5 ILCS 140/6
Freedom of Information Act - Plans & Plats	\$0.05 per sq. ft.	
Freedom of Information Act - CDs	\$0.50 per CD	
Freedom of Information Act - VHS Tapes	\$1.50 per tape	

## II. COMMUNITY DEVELOPMENT DEPARTMENT

### BUILDING & DEVELOPMENT

#### One & Two Family Residential

##### Building Fee

New Construction - Living Space	\$1.10/Gross SF
Building Addition - Living Space	\$1.10/Gross SF
Non-Living Space (including unfinished basement and attached garage)	\$0.15/Gross SF
Alteration/Repair or Basement Finish	\$.40/Gross SF

##### Plan Review Fee

Plan Review Fee - All Construction Types Listed Above	20% of building permit fee
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##### Electrical

Electrical - New Construction - per unit	\$125.00
Electrical - Service	\$30.00/100 amps - minimum \$60.00
Electrical - Remodel/Alteration/Garage	\$50.00

##### Plumbing

Plumbing - New Construction Base Fee	\$35.00
Plumbing - Plus Per Fixture	\$12.00/fixture
Plumbing - Water Heater (new or replacement)	\$40.00
Plumbing - Alteration	\$50.00
Plumbing - Water/Sewer/Storm Sewer Connection Inspection	\$60.00

Ord. #2018-26

##### HVAC

HVAC - New Construction (Heating or Air)	\$50.00/each
HVAC - Heating Alteration/Replacement with or without Humidifier	\$40.00/each
HVAC - Air Conditioning Alteration/Replacement	\$50.00

##### Miscellaneous Permits

Decks	\$120.00
Reroof (strip or second)	\$40.00
Sidewalk/Stoop/Patio	\$70.00
Siding/Window Replacement	\$60.00
Swimming Pools/Hot Tub	\$130.00
Fences	\$50.00
Demolition	\$40.00
Generator	\$80.00
Small Shed/Pergola <600 sf	\$50.00
Large Shed/Detached Garage >600 sf	\$160.00
Lawn Sprinkler /w Plumbing Alteration	\$60.00
Driveway	\$60.00
Work on Right-of-Way (Non-Driveway)	\$40.00

## Commerical, Industrial & All Other Residential

<b>Building Fee</b>		
Valuation of Project	Minimum \$100	
\$0 - \$25,000	\$20 per \$1000 Valuation	
\$25,000.01 to \$50,000	\$500 plus \$12 per \$1000	
\$50,000.01 to \$100,000	\$800 plus \$8 per \$1000	
\$100,000.01 to \$500,000	\$1200 plus \$7 per \$1000	G.M.C. 18-71
\$500,000.01 to \$1,000,000	\$4,000 plus \$5.50 per \$1000	
\$1,000,000.01 to \$10,000,000	\$6,750 plus \$4.75 per \$1000	
Over \$10,000,000	\$49,500 plus \$2.25 per \$1000	
<b>Plan Review Fee</b>		
Tenant Buildout	20% of Building Fee	G.M.C. 18-71
New Commercial, Industrial or Multi-Family	60% of Building fee	
<b>Additional Inspection Fees</b>		
Before/After Hour Inspection (Adjacent to Work Day)	\$100 per hour	G.M.C. 18-71
Call Back Inspection	\$100 per hour – 2 hour minimum	
<b>Re-Inspection Fees</b>		
First Offense	\$50 per Half Hour	G.M.C. 18-71
Second Offense	\$75 per Half Hour	
Third Offense and Following	\$100 per Half Hour	
<b>Electrical</b>		
New Construction or Remodel	\$25 per 1400 square feet (Min \$75)	
Electric Service	\$100 per 100 amps up to 1000 amps, then \$50 per 100 amps – minimum \$250	G.M.C. 18-133
Electric for Signs	\$35 Each	
Generator	Same as Electric Service	
Low Voltage	3% of Cost of Construction – Minimum \$50	
<b>Plumbing</b>		
New Construction – Base Fee	\$40.00	
Plus per Fixture	\$13/fixture	
Water Heater (New or Replacement)	\$40.00	
Plumbing Alteration	\$60.00	
Water/Sewer/Storm Sewer Connection Inspection	\$60.00	G.M.C. 18-191
Water Softeners	\$40.00	
Backflow Preventers (Each)	\$15.00	
Lawn Sprinkler w/Plumbing Alteration (Up to 500 GPH)	\$100.00	
Lawn Sprinkler w/ Plumbing Alteration (500 GPH or Greater)	\$100 plus \$5 per gallon over 500 GPH	
<b>HVAC</b>		
New Construction – Heating or Air Conditioning (Each)	\$25 per 1400 square feet (Min \$50)	
Heating Alteration/Replacement	\$65/Each	G.M.C. 18-161
Air Conditioning Alteration/Replacement	\$65/Each	
<b>Miscellaneous Permits</b>		
Signs	\$50 plus \$1.00 per sq ft of sign area	Ord #2015-26
Parking Lot Striping	\$45.00	410 ILCS 25
Windows/Skylights	\$75.00	G.M.C. 18-71
Fence	\$75.00	Ord #2015-26
Temporary Use Permits	\$35.00	Ord #2015-26
Occupancy	\$90.00	
Re-Roof	\$11 per 1000 sq ft of Roof Area (Min \$85)	
Amusement Rides	1% of Estimated Cost of Construction (Min \$215)	
Elevator (New)	\$200.00	G.M.C. 18-71
Semi-Annual Elevator Inspection	\$60.00	
Elevator Re-inspection Fee	\$60.00	

## ENGINEERING

### Building Permit Software Maintenance Surcharge

Permit fee less than \$250	\$5.00	Ord. #2011-35
\$250.00 to \$1,000.00	\$10.00	
\$1,000 and up	\$25.00	

### Plat Recording Fee

1 acre or less	\$350.00	G.M.C. 70-92
Over 1 acre, but not exceeding 5 acres	\$400.00	
Over 5 acres, but not exceeding 10 acres	\$425.00	
Over 10 acres, but not exceeding 20 acres	\$475.00	
Over 20 acres	\$575.00	
Annexation Plat	\$375.00	

### Public Improvement & Inspection Fees

Minimum Plan/Development Review Fee	\$100 and a fee of 0.5% for public improvements exceeding \$20,000	G.M.C. 70-378
Construction Inspection \$1 to \$500,000	3.00% of total cost of public improvements	
Construction Inspection \$500,001 to \$1,000,000	2.50% of total cost of public improvements	
Construction Inspection over \$1,000,000	2.0% of total cost of public improvements	Ord. #2003-38
Driveway or Culvert Inspections	\$25.00	
Work on Right-of-Way Permit Fee	\$25.00	Ord. #1997-73
Water Main Frontage Fee	\$48.00 per linear foot	
Sewer Main Frontage Fee	\$51.00 per linear foot	

### Fee in Lieu of Charges

Fee in Lieu of Detention	\$91,000 per acre foot	G.M.C. 70-476 Authorized by Village Engineer
Fee in Lieu of Curb & Gutter Installation	\$38 per linear foot	
Fee in Lieu of Sidewalk Installation	\$5.50 per square foot	

### Watershed Development Permit Fees

Initial Application Fee	\$190.00	Ord. #2002-21
Major Development (w/ Floodplain and Wetlands)	\$5,100.00	
Minor Development - No Detention	\$2,040.00	Ord. #2008-27
Minor Development - Detention	\$3,000.00	
Major Development (No Floodplain or Wetlands)	\$5,240.00	
Major Development (w/ Floodplain or Wetlands)	\$8,360.00	
Sediment and Erosion Control	\$560.00	
Floodplain/Floodway Accessory Structure Review	\$320.00	
Earth Change Approval	\$1,640.00	
Variances	\$4,080.00	
Appeals	\$1,600.00	

## PLANNING & ZONING

### Annexations

Annexations	\$1,955	Ord. #2021-76
Amendments to Annexations	\$1,305	
Annexation (without agreement)	\$115	

### Planned Unit Developments

< 2 acres	\$975	Ord. #2021-76
≥ 2 acres < 5 acres	\$1,305	
≥ 5 < 10 acres	\$1,630	
≥ 10 < 25 acres	\$1,955 + \$35 per acre over 10 acres	
≥ 25 < 50 acres	\$2,605 + \$35 per acre over 25 acres	
≥ 50 < 100 acres	\$3,255 + \$35 per acre over 50 acres	
≥ 100 acres	\$6,515 + \$35 per acre over 100 acres	
Administrative Modification	\$325	
Minor	\$650	
Major	Same as for Initial Preliminary Application Fee	

### Special Use Permits

Special Use Permit	\$975 + \$650 per additional request	Ord. #2021-76
Special Use Permit - Minor Modification	\$325	
Special Use Permit - Administrative Modification	\$165	
Special Use Permit - Major Modifications	Same as Initial Special Use Application Fee	

### Variations

R-1, R-2, or R-3 zoned	\$260	Ord. #2021-76
All other zones	\$1,305	

### Site Plan Review

Site Plan Review	\$170	Ord. #2021-76
Site Plan Review Modifications	\$55	

### Zoning Map Amendment

Less than 2 acres	\$650	Ord. #2021-76
2 acres up to 10 acres	\$975 + \$35 per acre over 2 acres	
10 acres up to 25 acres	\$1,305 + \$35 per acre over 10 acres	
25 acres up to 50 acres	\$1,995 + \$35 per acre over 25 acres	
50 acres and above	\$3,255 + \$35 per acre over 50 acres	

### Zoning Plan Review

Certificate of Occupancy (move-in only)	\$30	Ord. #2021-76
Non-New Building Space	\$115 + \$90 per subsequent review	
New Building Space (0 - 9,999 sq. ft.)	\$115 + \$90 per subsequent review	
New Building Space (10,000 - 49,999 sq. ft.)	\$235 + \$90 per subsequent review	
New Building Space (≥ 50,000 sq. ft.)	\$350 + \$90 per subsequent review	

## Zoning Appeal

Zoning Appeal	\$655	Ord. #2021-76
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## Tree Removal Permit Fee

All lots except R-1 through R-4	\$55	
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## Miscellaneous Fees

Administrative Exemption	\$130	Ord. #2021-76
Text Amendments	\$650 for each petition	
Zoning Confirmation/Interpretation Letter	\$115 per letter	
Minor Sign Exception	\$60	



### III. FIRE DEPARTMENT

#### FIRE DEPARTMENT FEES

##### Ambulance & Rescue Fees

ALS Level 1	\$1,401.83	Res. #2009-05
ALS Level 2	\$1,549.43	
BLS	\$1,254.30	
Mileage ALS / BLS	\$14.74/\$14.32	

##### Fire Recovery Fees

Motor Vehicle Incidents Level 1	\$509.66	Res. #2018-09
Motor Vehicle Incidents Level 2	\$579.78	
Motor Vehicle Incidents - Car Fire	\$708.50	
Motor Vehicle Accident/Extrication	\$1,528.98	
Fires	As dictated per resolution contingent upon incident.	
Fire Investigation	\$322.33	

##### Hazmat Response Fees

Level 1 - Basic Response	\$820.48	Res. #2018-09
Level 2 - Intermediate Response	\$2,930.28	
Level 3 - Advanced Response	\$6,915.46	

##### Public Education Fees

Resident CPR	\$35.00	Authorized by Fire Chief
Resident First Aid	\$35.00	
Non-Resident CPR	\$50.00	
Non-Resident First Aid	\$50.00	
Commercial First Aid	\$200.00 up to ten students	
Commercial AED	\$200.00 up to ten students	
Commercial - CPR/AED	\$300.00 up to ten students	
Commercial AED/CPR/First Aid	\$400.00 up to ten students	

##### Fire Report Fees

EMS Report	\$25.00 per report	Authorized by Fire Chief
Fire Report	N/C	

## Certificate of Occupancy

Commercial and Industrial	\$62.50	G.M.C. 34-33
Multi-Family (per living unit)	\$31.25	
Tents	\$62.50	
Walls and Partitions	\$62.50	
Sales and Construction Trailers	\$62.50	
Wall Demolition	\$62.50	
Move In (no work)	\$62.50	
Name Change	\$62.50	
Paint Spray Booth	\$62.50	
Automatic Sprinkler System	\$0.0125 per square foot or minimum \$31.25	
Fire Alarm System	\$0.0125 per square foot or minimum \$31.25	
Kitchen Hood, Duct & Extinguisher Systems	\$31.25 per system	
Underground & Above Ground Tank Installation	\$62.50	
Underground & Above Ground Tank Removal	\$62.50	
Special Inspections	\$125.00	
First & Second Inspections	No Charge	
Third Inspection	\$50.00	
Fourth and Subsequent Inspections	\$75.00	

## Miscellaneous Fees

Specialized Rescue	As dictated per resolution contingent upon incident.	Ord. #2001-85
Fire Prevention - General Plan Review	\$0.0125 per square foot, minimum of \$37.50	Authorized by Fire Chief
Burn Permits	Based on the number of lots and the number of days needed to burn. Minimum \$25 Maximum \$250	

## IV. POLICE DEPARTMENT

### POLICE DEPARTMENT FINES & FEES

#### False Alarm Fees

False Alarm- First and Second	\$0.00	G.M.C. 30-44
False Alarm- Third	\$10.00	
False Alarm- Fourth	\$20.00	
False Alarm- Fifth	\$50.00	
False Alarm- Sixth	\$60.00	
False Alarm- Seventh to Ninth	\$75.00	
False Alarm- Ten or More	\$100.00	

#### Accident Report Fees

Accident Reports	\$5.00 each	625 ILCS 5/11-416
Accident Report Copy Reconstruction	\$20.00 each	

#### Violation Fines

Parking Violation Fine paid within 30 days	Not less than \$5.00 and not greater than \$1000.00	G.M.C. 78-107
Parking Violation Fine not paid and no court date requested since 30 days has lapsed	Not less than \$15.00 and not greater than \$1000.00	
Parking Violation Fine not paid and no court date requested since 60 days has lapsed	Not less than \$35.00 and not greater than \$1000.00	G.M.C. 78-167
Red Light Camera Violation Fine if paid within 21 days	\$100.00 per citation	

#### Administrative Seizure Fees

6-303	\$500 plus any applicable towing and storage fees	G.M.C. 78-41
DUI	\$750 plus any applicable towing and storage fees	

## V. PUBLIC WORKS DEPARTMENT

### UTILITY FEES

Water-related Fees		
Meter Set	\$35.00 No-Show Fee/Return Visit	Ord. #2003-28
Turning off Water for Nonpayment or Violations	\$100.00	G.M.C. 82-68
Hydrant Rental	\$500.00 Deposit for 1" Meter, \$1,600.00 Deposit for 3" Meter, \$100.00 per quarter	G.M.C. 82-66
Hydrant Water Charge	Current water charge	G.M.C. 82-111
Water Meter Fees - 1" Meter	\$450.00	Authorized by Village Engineer
Water Meter Fees - 1.5" Meter	\$804.00	
Water Meter Fees - 2" Meter	\$1,013.00	
Water Connection - Single-Family Residential	\$1,600.00 per unit	G.M.C. 82-91
Water Connection - Two-Family Residential	\$1,600.00 per unit	
Water Connection - Multi-Family Residential	\$600.00 1-bedroom \$1,200.00 2-bedroom \$1,600.00 3-bedroom	
Water Connection - Motel	\$600.00 per room, but no less than \$2,400.00	
Water Connection - Restaurants	\$100.00 per seat, but no less than \$2,400.00	
Water Connection - Commercial	\$0.24 per square foot, but no less than \$2,400.00	
Water Connection - Industrial	\$400.00 per Population Equivalent, but no less than \$2,400.00	
Water Connection - Landscape Irrigation/Sprinkler System Over 500 gallons/hour	\$5,000.00 per 1000 gallons per hour	
Frontage Fee	\$48.00 per front foot	
Water Charge - All Water (May 1, 2020 through April 30, 2022)	\$5.16 per 1000 gallons	
Water Base Fee Per Bill - 1" meter and Below	\$11.16	
Water Base Fee Per Bill - 1.5" meter	\$22.33	
Water Base Fee Per Bill - 2" meter	\$35.94	
Water Base Fee Per Bill - 3" meter	\$71.87	
Water Base Fee Per Bill - 4" meter	\$111.29	
Water Base Fee Per Bill - 6" meter	\$223.74	
Water Charge for Unincorporated Users	50% surcharge	G.M.C. 82-1
Water Services Connection Permit Inspection	\$50.00, \$25.00 per hour for each reinspection	
Sewer Connection Permit Inspection	\$50.00, \$25.00 per hour for each reinspection	

## Sanitary Sewer-related Fees

Sanitary Sewer Connection Fee - Single-Family Residential	\$1,200.00/unit	G.M.C. 82-173
Sanitary Sewer Connection Fee - Two-Family Residential	\$1,200.00/unit	
Sanitary Sewer Connection Fee - Multi-Family Residential: 1-Bedroom	\$450.00/unit	
Sanitary Sewer Connection Fee - Multi-Family Residential: 3-Bedrooms	\$900.00/unit	
Sanitary Sewer Connection Fee - Multi-Family Residential: 2-Bedrooms	\$1,200.00/unit	
Sanitary Sewer Connection Fee - Motel	\$450.00/room	
Sanitary Sewer Connection Fee - Resturant	\$75.00/seat	
Sanitary Sewer Connection Fee - Commercial	\$0.18/square foot	
Sanitary Sewer Connection Fee - Industrial	\$300.00/P.E., minimum \$1,800.00	
Sewer Charge (May 1, 2020 through April 30, 2022)	\$1.61 per 1000 gallons	G.M.C. 82-256
Sewer Base Fees - 1" meter and Below	\$3.72	
Sewer Base Fees - 1.5" meter	\$7.44	
Sewer Base Fees - 2" meter	\$11.91	
Sewer Base Fees - 3" meter	\$24.34	
Sewer Base Fees - 4" meter	\$37.10	
Sewer Base Fees - 6" meter	\$74.19	G.M.C. 70-378
Sewer Charge for Unincorporated Users	50% surcharge	
Minimum Charges for Unmetered Residence	Cost for 7,000 gallons of usage per month	G.M.C. 82-259
Rate for Nonmetered Units in Metered Multi-Family Building or Mix-Use Buildings	Relative Portion of Base Fee and Total Cost	G.M.C. 82-257
Rate for Nonmetered Units in Nonmetered Building	Cost for 7,000 gallons of usage per unit per month	

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## SECTION X – GLOSSARY

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## **A**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **B**

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

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

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

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

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

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

**BONDED DEBT:** Portion of indebtedness represented by outstanding bonds.

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

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

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

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

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

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

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

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

## **C**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **D**

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

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

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

**DEFLATION:** Time period when prices decline.

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

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

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

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

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

## **E**

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

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

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

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

**ETSB:** Emergency Telephone Systems Board (see JETSB).

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

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

## **F**

**FEMA:** Federal Emergency Management Agency.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **G**

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

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

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

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

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

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

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



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

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

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

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

## **H**

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

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

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

## **I**

**IDOT:** Illinois Department of Transportation.

**IDPH:** Illinois Department of Public Health.

**IEPA:** Illinois Environmental Protection Agency.

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

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

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

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

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

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

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

**INTERFUND TRANSFER:** Amounts transferred from one fund to another.

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

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

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

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

## **J**

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

## **L**

**LCSMC:** Lake County Stormwater Management Commission.

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

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

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

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

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

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

## **M**

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

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

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

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

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

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

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

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

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

## **N**

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

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

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

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

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

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

## **O**

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

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

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

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

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

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

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

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

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

## **P**

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

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

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

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

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

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

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

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

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

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

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

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

## **R**

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

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

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

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

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

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

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

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

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

## **S**

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

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

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

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

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

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

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

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

4. Formulates short-term tactics to reach them.

**STRATEGIC PLANNING INITIATIVE:** Information on the Village of Gurnee's Strategic Planning Initiative may be found at [http://www.gurnee.il.us/strategic\\_plan](http://www.gurnee.il.us/strategic_plan).

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

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

## **T**

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

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

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

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

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

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

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

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

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

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



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

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

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

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

## **U**

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

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

**UNRESERVED FUND BALANCE:** The combination of committed, assigned and unassigned fund balance categories.

**UNRESTRICTED FUND BALANCE:** The difference between total fund balance in a governmental fund and its nonspendable and restricted components. There are three possible components to unrestricted fund balance: committed, assigned, or unassigned.

**UNRESTRICTED NET POSITION:** One of three components of net position reported in both government-wide and proprietary fund financial statements. It is the difference between total net position and its two other components (net investment in capital assets and restricted net position).

## **V**

**VILLAGE ADMINISTRATOR:** The Village Administrator is the chief administrative officer of the Village and is also responsible for the proper administration of all affairs, Departments and offices of the Village. The position is appointed by the Mayor, with the approval of the Village Board.

**VILLAGE ATTORNEY:** Serves as the legal representative for the Village government and is appointed by the Village Board of Trustees.

**VILLAGE CLERK:** The Clerk is elected at-large for a four-year term and is the recording officer of the Village. The Clerk is responsible for attending all meetings of the Board of Trustees and keeping records of the proceedings.

**VILLAGE TREASURER:** Appointed by the Village Board of Trustees to serve as chief fiscal officer of the Village.

**W**

**WARREN TOWNSHIP:** Formed in 1850 and named after Continental Army Major General Joseph Warren, modern day Warren Township provides a variety of social and recreational services to residents of Gurnee, Grayslake, Waukegan, Wadsworth, Gages Lake, Grandwood Park, Park City and Old Mill Creek. The Township also houses the Township Assessor who assesses the valuation of property within the Township. The Township center is located at 17801 West Washington Street.

**WARREN TOWNSHIP HIGH SCHOOL DISTRICT:** Since its formation in 1917, Warren Township High School District 121 has grown to two campuses located 4.5 miles apart. There are more than 4,000 students divided between two campuses representing one comprehensive high school program for more than 61,000 residents from Gurnee, Grayslake, Waukegan, Wadsworth, Beach Park, Gages Lake, Wildwood, Grandwood Park, Millburn, Park City, and Old Mill Creek.

**WARREN-WAUKEGAN FIRE PROTECTION DISTRICT (WWFPD):** A fire protection district comprised of a 32-square-mile area stretching from Waukegan, Illinois, to Route 45. The WWFPD obtains fire and ambulance coverage by contracting for services with the Gurnee Fire Department.

**WATER DETENTION:** Water that is temporarily stored and allowed to release.

**WATER DISTRIBUTION SYSTEMS:** Transmission lines carry raw water supply to the plant or carry treated water to the system. Distribution lines deliver water through complex pipe networks. System appurtenances include valves, hydrants, pressure regulators, and altitude valves.

**WATER RETENTION:** Water that is impounded and not allowed to release.

**WATER TREATMENT:** Water is treated to remove disease producing bacteria, unpleasant tastes and odors, particulate and colored matter (turbidity), and hardness and to lower the levels of any contaminants when necessary to meet water quality standards.

**WATERWORKS SYSTEM:** A waterworks system is created or expanded to supply a sufficient volume of water at an adequate pressure.

**WOODLAND DISTRICT 50:** Woodland School District 50 is an elementary district located in northern Lake County composed of early childhood through eighth grade. District 50 serves all of Gages Lake and Wildwood, as well as parts of Gurnee, Grayslake, Park City, Third Lake, Old Mill Creek, Wadsworth, Lake Villa, Waukegan, and Libertyville.

## COMMONLY USED ACRONYMS

ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
AED	Automatic External Defibrillator
ALS	Advanced Life Support
ANI/ALI	Automatic Number Identification/Automatic Location Identification
APWA	American Public Works Association
BEAST	Bar-coded Evidence Analysis Statistics and Tracking System
BLS	Basic Life Support
CABS	Computer Aided Booking System
CADS	Computer Aided Dispatch System
CARS	Computer Aided Reporting System
CIP	Capital Improvement Program
CD	Community Development
CLC-JAWA	Central Lake County Joint Action Water Agency
Com Ed	Commonwealth Edison
COVID-19	Coronavirus Disease 2019
CPI	Consumer Price Index
CSO	Community Service Officer
DARE	Drug Awareness Resistance Education
DCCA	Department of Commerce and Community Affairs
DHS	Department of Homeland Security
DUI	Driving Under the Influence of Drugs or Alcohol
EAB	Emerald Ash Borer
EAV	Equalized Assessed Valuation
EMS	Emergency Medical Service
EOC	Emergency Operations Center
EOP	Emergency Operations Plan
EPA	Environmental Protection Agency
ETSB	Emergency Telephone System Board
FAR	Floor Area Ratio
FEMA	Federal Emergency Management Agency
FOP	Fraternal Order of Police
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GEMT	Ground Emergency Medical Transportation
GFD	Gurnee Fire Department
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GMC	General Motors Company
GO	General Obligation
GVW	Gross Vehicle Weight
HAZMAT	Hazardous Materials
HMO	Health Maintenance Organization
HR	Home Rule or Human Resources depending upon context
HVAC	Heating, Ventilation and Air Conditioning
IAFF	International Association of Fire Fighters
ICOPs	Illinois Council of Police

IDOT	Illinois Department of Transportation
IEPA	Illinois Environmental Protection Agency
ILEAS	Illinois Law Enforcement Alarm System
IMET	Illinois Metropolitan Investment Fund
IMRF	Illinois Municipal Retirement Fund
ISO	Insurance Service Office
ITEP	Illinois Transportation Enhancement Program
IWIN	Illinois Wireless Information Network
JETSB	Joint Emergency Telephone Systems Board
JULIE	Joint Underground Locating Information for Excavators
LAN	Local Area (Computer) Network
LEADS	Law Enforcement Agency Data System
LCCC	Lake County Chamber of Commerce
LCMEG	Lake County Metropolitan Enforcement Group
LCSMC	Lake County Stormwater Management Commission
LGDF	Local Government Distributive Fund
LGTF	Local Government Tax Fund
MABAS	Mutual Aid Box Alarm System
MCAT	Major Case Assistance Team
MEG	Metropolitan Enforcement Group
MFT	Motor Fuel Tax
MICA	Municipal Insurance Cooperative Agency
MYCP	Multi-Year Capital Plan
MYFF	Multi-Year Financial Forecast
NERMT	North East Multi-Regional Training Unit
NIPAS	Northern Illinois Police Alarm System
NIRCL	Northeastern Illinois Regional Crime Laboratory
NLCC-ETSB	Northeast Lake County Consolidation Emergency Telephone Systems Board
NPV	Net Present Value
NSSD	North Suburban Sanitary District
PPO	Preferred Provider Organization
PSEBA	Public Safety Employee Benefits Act
PUD	Planned Unit Development
PW	Public Works
PZB	Planning and Zoning Board
RFP	Request for Proposal
RFQ	Request for Qualifications
RMS	Records Management System
SAN	Storage Area Network
SCADA	Supervisor Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus
SR	Selective Routing
SWALCO	Solid Waste Agency of Lake County
TIF	Tax Increment Financing
UPS	Uninterrupted Power Source
WAN	Wide Area (Computer) Network
WNPL	Warren Newport Public Library
WWFPD	Warren-Waukegan Fire Protection District



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SECTION XI – APPENDIX

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# Introduction

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

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

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# Accounts Receivable Policy

Adopted: July 10, 2006

Last Revised: August 20, 2018

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## Background

To ensure strong fiscal management practices, the proper controls over revenues are imperative in accounts receivable management and general oversight over the various revenues collected by the Village. Whereas some governmental services are provided on credit, the Village must set up accounts receivables and thereafter, a process to collect these receivables. The overall policy of the Village is to take all appropriate and cost-effective actions to collect debts owed the Village.

## General Guidelines

The purpose of this policy is to be firm in intent but not onerous to the extent that flexibility in approach toward establishment and management of the receivables becomes difficult. Receivables are to be established as assets in the Village's financial records. The Finance Director is responsible for the coordination of information, systems, and procedures between Village departments to maximize the collection of debts due the Village. The following statements provide a guideline for managing Accounts Receivable.

### **Review of Accounts**

The Finance Director or Designee shall prepare and review an aged trial balance of the Village's accounts receivable as often as necessary, but at least annually at fiscal year-end.

### **External Collection Agency**

Where practical and cost effective, external collection agencies may be used consistent with all federal and state notice requirements. This may include a third-party collection agency approved by the Village Board and the Illinois Debt Recovery Program.

### **Collection Timeframe**

Collection efforts should be performed for a period equivalent to the statute of limitations or sooner if bankruptcy has discharged the account, contact with the debtor cannot be made with reasonable means, the business no longer exists, or the individual is deceased. In such event amounts will be written-off upon appropriate authorization. Write-offs of uncollectible accounts from the Village's accounting records does not necessarily constitute forgiveness of the debt, and it may still be payable by the debtor.

### **Authority**

This Policy does not supersede any local, state, or federal ordinances, statutes, or laws.

## Types of Accounts Receivable

In general, there are four types of accounts receivable for the Village of Gurnee – Water / Sewer accounts, Ambulance Charge accounts, Parking Ticket fines, and Miscellaneous receivables.

### **Water & Sewer Accounts**

Water & Sewer Accounts are maintained in the Village's water billing system, in a coordinated effort between the Public Works Department / Utility Division and the Finance Division. The Utility Division is responsible for obtaining water / sewer usage amounts by customer and remitting that information to the Finance Division. Thereafter, the Finance Division generates invoices to the systems' users, collects payments, and posts those payments to the customer accounts. Amounts are recorded on an accrual basis, whereby revenues are recognized when earned on a gross basis, regardless of when received.

### **Ambulance Charges Accounts**

Ambulance Charge accounts fall under the responsibility of the Fire Department. Due to the unique nature of medical related services, the Fire Department may choose to obtain a third-party billing agency pursuant to the Village's Purchasing Policy to invoice and collect, on the Village's behalf, those charges incurred by users of the Village's rescue efforts. Revenues received are recorded on a net, cash basis, with appropriate adjustments made at fiscal year end in compliance with Generally Accepted Accounting Principles (GAAP).

### **Parking Ticket Accounts**

Parking Ticket fines fall under the responsibility of the Police Department, and are tracked in the Police Department's public safety database system. Parking ticket fines and related escalation notifications are provided by the Police Department as well as the coordination of any required adjudication process. Revenues received are recorded on a net, cash basis, with appropriate adjustments made at fiscal year end in compliance with Generally Accepted Accounting Principles (GAAP).

### **Miscellaneous Accounts**

Miscellaneous Accounts may include, but are not limited to, billing governmental agencies and private entities for agreed-upon services and/or reimbursable charges, recovery of property damages, code violation fines, fire and elevator inspections, false-alarm charges, and other financial transactions. Based upon information provided by the responsible department, the Finance Division generates invoices to the customer / debtor, collects payments, and posts those payments to customer accounts. Amounts are recorded on an accrual basis, whereby revenues are recognized when earned on a gross basis, regardless of when received.

## General Policy Statements

The following policy statements are applicable to all four types of accounts receivable referenced under the previous section of this policy. These policy statements reflect specific policies or procedures utilized in managing Accounts Receivable.

### **Methods of Payment**

Payment of outstanding Accounts Receivable will be accepted in the forms generally accepted in-person at Village Hall or through an on-line payment process setup by the Village. These methods currently include cash, personal check, and credit/debit card methods. The Finance Director may make additional methods available as technology or customer preferences dictate.

### **Depositing of Received Funds**

Funds received at cashiering points for Accounts Receivable will be forwarded to the Finance Division within one business day. The Finance Division will reconcile the payments and prepare for deposit, which shall be made in accordance with 30 ILCS 225 Illinois Public Funds Deposit Act.

### **Returned Checks**

Accounts Receivables customers will be notified within five business days of a returned check and be assessed an additional fee as provided in the Comprehensive Fee Schedule. Customers will be granted a cure period of no less than three business days to resolve the returned check and additional fee before the Village proceeds with further collection action and fees.

### **Write-off of Bad Debts**

Accounts Receivable balances may be written-off if internal and external collection efforts were unsuccessful. At least annually, the Finance Director will review outstanding receivables and make a recommendation for write-off to the Village Administrator. The Finance Director may write-off receivables with an outstanding balance of \$1,000 or less. The Village Administrator may write-off receivables with an outstanding balance of \$5,000 or less. Receivables greater than \$5,000 require Village Board approval prior to write-off.

### **Account Adjustments**

If it is determined an outstanding receivable or portion thereof is invalid pursuant to Village Code, Policy or Procedures, the Finance Director has the authority to adjust the account up to \$1,000. The Village Administrator shall approve adjustments over \$1,000.

## **Payment Plans**

The Finance Director or designee may enter into a payment plans for an outstanding Receivable not in excess of one year and up to \$1,000. The Village Administrator may approve payment plans in excess of one year and up to \$5,000. Payment plans in excess of \$5,000 will require Village Board approval.



# Debt Policy

Adopted: December 19, 2005

Last Revised: August 20, 2018

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## Purpose

The Village's Debt Policy serves as written guidelines, allowances, and restrictions that guide the debt issuance practices of the Village. The Policy covers debt limits, debt structure, issuance, management, and continuing disclosure practices.

Underwriting and municipal credit rating institutions base their evaluation of the Village upon its ability to ensure that new debt is incurred in a prudent manner, so as to maximize the credit worthiness of the Village. This is important if the Village is to maintain its present bond rating and possibly increase the rating. Rating agencies have advised that one of the major criteria used in evaluating credit worthiness is whether a local jurisdiction has an objective but flexible debt policy which serves as a guideline for making decisions about how much new debt to incur or have outstanding at any one time. Generally, rating agencies will view as positive criteria that are conservative. A local government should only borrow what it can afford and retire principal in a timely and aggressive manner.

## Debt Limits

### **Legal Restriction**

The Village, a home-rule community, will adopt the threshold set-forth by State Statutes for non-home rule municipalities' limitation of the amount of debt that may be legally incurred. The limitation set by the Statute is 8.625% of the most recent Equalized Assessed Valuation of the Real Estate in the corporate boundaries of the Village. This measurement will be presented annually as part of the Village's Annual Comprehensive Finance Report (ACFR) Statistical Section.

## Village Policies

### **Long-Term Debt**

Long-term debt will not be used to finance current operations or to capitalize operating expenses. The capitalization of expenses, which represents a shift of operating costs onto long-term debt, should be a practice that is expressly prohibited. To further support this policy, the highest priority for the issuance of long-term debt will be to further the Village's Capital Improvement Program.

Long-term debt will be used only for capital projects that cannot be financed from current revenue sources. Where capital improvements or acquisitions are financed through the issuance of debt, such debt will be retired in a period not to exceed the expected life of the improvement or acquisition.

The Village will also issue long-term debt for refunding of other outstanding debt for the purpose of interest rate savings. As a guide, the minimum net present value savings shall be two percent (2%) of the par value of the proposed new bonds to be issued. However, circumstances may occur where a refunding may be advantageous with net present value savings of less than 2%. In all cases, approval of the President and Board of Trustees will be required in order to proceed.

## **Short-Term Debt**

Short-term debt shall be considered indebtedness issued for a term of 5-years or less. The use of such debt, with the exception of current debt refunding, shall be intended to provide financing for municipal needs such as purchasing/replacing fleet equipment, renovation or reconstruction of capital assets, purchases of specialized types of equipment, or to acquire communications or data systems/equipment. Each proposal for short-term financing shall be evaluated on a case by case basis with final approval granted by the President and Board of Trustees. Such borrowing may be utilized for the temporary funding of operational cash flow deficits pending receipt of anticipated revenues or for interim capital financing needs; an internal borrowing for operational or capital acquisition would qualify as interim debt.

## **Debt Structure**

### **General Obligation Debt**

The Village will strive for overall level or declining debt repayment schedules avoiding back-loaded or balloon repayment schedules or variable-rate debt. This is to avoid fluctuations in debt service requirements as well as fluctuations in tax levy rates. Only in those circumstances where it is to the Village's advantage will debt service be scheduled on a non-even repayment basis. Level or declining repayment schedules incur less interest cost while the use of delayed or balloon schedules incur greater interest cost. Lastly, the use of variable-rate debt requires dependence upon some external measure and indices and may be considered a form of speculation.

Overall, the Village will repay any indebtedness incurred in the shortest possible time without creating undue hardship for tax or ratepayers.

Capital improvement or refunding indebtedness will be funded with General Obligation Bonds unless there are other, more appropriate, means of financing. Such alternative financing might include, but not be limited to, revenue bonds, special service area bonds, tax increment allocation revenue bonds, and special assessments.

### **Revenue Based Debt**

The Village may find it advantageous to issue revenue based debt to fund enterprise capital financing needs. Should such indebtedness be required, the following standards shall apply:

An annual rate and fee review will be conducted as part of the fiscal year budget process to ensure that predictable and affordable charges for services are in effect.

The Village will maintain rates and fees necessary to conform to bond coverage requirements that may be required.

The primary option for any enterprise financing, and also to serve as a modeling tool for future rate and fee requirements, shall be debt with a maximum maturity of 20-years.

### **Alternative Financing**

The Village will issue alternate types of indebtedness such as, but not limited to, Special Service Area Bonds or Tax Increment Allocation Revenue Bonds when beneficial to an identified development strategy approved by the President and Board of Trustees. Such indebtedness shall be considered limited obligations of the Village secured by special taxes authorized by statute or in the case of TIF, by incremental property and sales taxes. The Village will not use its full faith and credit to secure any alternative financing.

Further, should the Village issue alternative type debt, it shall take any and all reasonable steps to confirm the financial feasibility of any projects and the financial solvency of the end user(s). Further, all precautions will be taken to ensure that a true public purpose and financial viability exists for all such projects funded.

### **Other Agency Financing:**

Through intergovernmental agreement, the Village may be obligated for a portion of debt issued by an associated public agency. Depending upon the nature of the obligation, disclosure will be noted within the Village's Comprehensive Annual Financial Report following generally accepted accounting principles. If the nature of external financing requires disclosure within the financial statements of the Village, such indebtedness obligations will be properly accounted for and disclosed.

### **Authority**

The Village shall comply at all times with all covenants and requirements of bond ordinances as well as supplemental transcript documents as well as State and Federal laws authorizing and governing the issuance and administration of debt obligations.

All long and short term borrowing shall require approval of the President and Board of Trustees prior to authorization.

## Continuing Disclosure

A policy of full disclosure will be followed in all financial reports, official statements, and as part of any mandatory continuing disclosure undertaking. Information required to be distributed, by law, to the Nationally Recognized Municipal Securities Information Repository (NRMSIR) shall follow guidelines set forth from time to time, including any required Material Events Disclosure as interpreted under the Securities Exchange Act of 1934, as amended. Lastly, the Village will use generally accepted accounting principles in the preparation of all financial statements used in complying with disclosure requirements. All financial statements will be audited annually by an independent, certified public accounting firm.

## Professional Services

Any consultants providing advice and counsel for any issuance of Village debt, as well as broker/dealers acquiring Village debt shall be independent. Financial advisors, bond counsel, and any broker/dealer for any issuance of debt shall each be separate entities having no relationship with each other. This is intended to prevent any conflict of interest, incorporating within the Policy the requirements of Municipal Securities Rulemaking Board Rule G-23, which permits financial advisor/underwriter relationships if such relationships are disclosed to the Village as issuer.

Any financial advisor and bond counsel shall provide full and continuing disclosure to the Village of any relationship or agreement, formal or informal, which may be in conflict with the best interests of the Village. The financial advisor and bond counsel shall further be prohibited from engaging in such relationships or agreements without the express prior consent of the Village. Any potential for conflict of interest, where it may exist, should be expressly recognized by all consultants.



# Fiscal Contingency Plan

Adopted: April 3, 2017

Last Revised: April 3, 2017

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## Purpose

The purpose of the Fiscal Contingency Plan is to establish a framework and strategy to respond to adverse fiscal conditions that could negatively impact the Village's financial sustainability. The plan centers around the Village's core values as identified in the Strategic Plan. The plan's purpose is to protect these values during periods of unexpected fiscal stress. With these values as a guide, budget and operating decisions can be made to adjust to for fiscal stress. The plan creates a systematic response to adverse fiscal conditions, as opposed to reactionary decision making that could have long-term negative impacts to the organization. The primary focus of the plan is the General Fund, however General Fund performance has a direct impact on other Governmental Funds such as funding for the Capital Improvement Fund.

## Core Values and Goals

The core values that guide the plan and actions are derived from the Village's Strategic Plan updated in 2015. Core values identified in the Strategic Plan include;

- Customer Focus
  - The plan allows for a transparent and open response to adverse fiscal conditions.
- Leadership
  - The plan employs forward-thinking and innovative solutions to fiscal problems.
- Progressive
  - The plan requires flexibility to change and new approaches to deliver vital services in times of fiscal stress.
- Team Oriented
  - The plan requires all levels of Village leadership to be involved in the identification and response to fiscal stress.
- Stewardship
  - The plan lays out the importance of continuing to provide vital services, invest in infrastructure and maintain fiscal responsibility.

It is important in times of fiscal stress that the Village maintain its ability to carry-out its mission and provide vital services to residents and customers. The goal of the plan is to:

- Preserve the delivery core services
- Continue to maintain vital infrastructure systems
- Maintain a balanced budget including the use of planned drawdown of reserves
- Maintain fund balance policy

## Trigger Events

Execution of contingency action items will be predicated on “trigger events” that include the following;

1. Adverse fiscal circumstances as determined by the Village Administrator, such as:
  - Natural disasters
  - Adverse State action
  - Economic downturns
  - Large unexpected costs

Or

2. Two consecutive quarters of decline in total General Fund Major Revenues (seasonally adjusted) versus the prior year actuals and current fiscal year budget. Major General Fund revenues include;
  - Sales Tax
  - Income Tax
  - Amusement Park Tax
  - Food & Beverage Tax
  - Hotel Tax
  - Telecommunications Tax
  - Local Use Tax
  - General Building Permits

## Contingency Actions

- **Duration Assessment** – Depending on the expected duration of the fiscal stress, contingency actions may differ. The Village will identify if the situation is expected to be long-term (in excess of the current or next budget year) or short-term (recovery expected in the current or next budget year).
- **Increased Monitoring** – In the event of a trigger event the Finance Director will provide a memo on the status of the Village’s financial situation at least monthly to the Village Board, in addition to the quarterly financial reports.
- **Maintain Fund Balance Policy** – A fund balance reserve is maintained in part for the purpose of bridging short-term or unexpected fiscal stress. The Village will identify the short-term impact to fund balance and ensure the Village’s fund balance policy is adhered to.
- **Identify Operating Adjustments** – In conjunction with the preparation of the Annual Budget, staff will prepare and annually update a list of potential operating adjustments in the event of a trigger event. These adjustments will be considered based on their impact to the Village’s mission and timeframe to realize the benefits. A sample matrix of potential actions is provided



on the following page for reference. Tier 1 actions would be considered first followed by Tier 2 and Tier 3.

<b>Mission &amp; Core Values Impact</b>	<b>Full Impact</b>	Tier 3 Action		
		Personnel hours reductions Overtime freeze Capital & infrastructure deferral	Contracted service elimination Wage freeze Wage & benefit freeze	Position consolidation/elimination Service or program reduction/cuts Tax increases Legislative advocacy
	-----	Tier 2 Actions		
	Overtime & benefit review Fund balance drawdown Reduce non-essential service contracts	Capital lease/rental Reduce capital programs	Charges for service review Non-essential service review Open position consolidation	
-----	Tier 1 Actions			
<b>Little or No Impact</b>	Open positions review Fund balance drawdown Hold capital expenditures	Operating expense review Re-negotiate operating contracts In-source contracts	Outsource services	
<b>Short-Term</b>		-----	<b>Long-Term</b>	
<b>Time to Realize Benefits of Action</b>				

For Illustrative Purposes Only

## Implementation and Communication of Contingency Actions

The Village Administrator will notify the Village Board of recommended contingency actions and their financial and service impact. Meetings will be held to alert employee groups, led by department senior management, of the financial situation and contingency actions. Employees will be encouraged to participate and identify additional ideas for contingency actions. The impact and implementation will be included in the monthly monitoring report or more frequently as required.

## Amendment

This policy shall be reviewed on a regular basis. Any changes must be presented to the Village Board for its approval.

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# Fixed Asset Policy

Adopted: June 4, 2007

Last Revised: August 20, 2018

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## Statement of Purpose

The purpose of this policy is to establish procedures governing the Fixed Asset Systems of the Village of Gurnee. The policy is meant to ensure compliance with various accounting and financial reporting standards including generally accepted accounting principles (GAAP), Governmental Accounting, Auditing and Financial Reporting (GAAFR), Governmental Accounting Standards Board (GASB), and applicable State and Federal capital asset regulatory and reporting requirements related to property. An accurate inventory provides for the valuation of assets for financial statements and insurance purposes. It also enhances the ability to safeguard fixed assets.

## General Policy

Each department shall be responsible for the following: (a) maintain control and security over each asset within the department's possession; (b) completion of documentation required by the Finance Division each time an asset is purchased, updated, transferred or disposed; and (c) conduct physical inventories of assets.

## Scope

This policy provides for the inventory and capitalization of all Village owned or leased assets with a value equal to or in excess of those amounts set forth in Section **IV and VII** herein and having a useful life of more than one year. Those assets identified pursuant to this policy as set forth in Section VIII shall be recorded and depreciated, if applicable, by the Director of Finance in the Fixed Asset System.

## Inventory, Valuing, Capitalizing, and Depreciation

### **Inventoried Asset**

All assets or groups of assets (such as furniture or tools) with a value greater than \$1,000 and a useful life in excess of one year may be considered an inventoried asset. Each department is responsible for maintaining a listing of inventoried assets. Upon the acquisition or disposal of an asset in this category, the department acquiring or disposing of such asset may update their listing of inventoried assets. Some samples of inventoried assets are: computer software, tools, computers, weapons, and radios. Departments will annually submit a physical count of all inventoried assets to Finance.

## **Fixed Assets**

### ***Valuing Fixed Assets***

Fixed assets should be valued at cost or historical costs, plus those costs necessary to place the asset in its location (i.e. freight, installation charges.) In the absence of historical costs information, a realistic estimate will be used. Donated assets will be recorded at the estimated current fair market value.

### ***Capitalizing Assets***

Assets are capitalized at the time of acquisition. To be considered a capital asset for financial reporting purposes, an item must be at or above the capitalization threshold as set forth in Section VII of this policy and have a useful life of at least one year. Capital assets below the capitalization threshold on a unit basis but warranting “control” shall be inventoried at the department level, and an appropriate list will be maintained.

Capital Assets should be capitalized if they meet the following criteria:

- a) Tangible
- b) Useful life of more than one year (benefit more than a single fiscal period)
- c) Cost exceeds designated threshold (see Section VII)

Fixed assets include land & land improvements, building & building improvements, vehicles, machinery and equipment, and infrastructure. This type of asset should be charged to a Capital account in the Fund that paid for the asset.

### ***Depreciating Assets***

Depreciation is used to reflect the economic loss in the value of an asset. Generally Accepted Accounting Principles (GAAP) requires that the method used to allocate the cost of a capital asset over its estimated useful life be as equitable as possible to the periods during which services are obtained from the use of the asset. In most cases, the straight line method of depreciation will be used for all assets.

## **Fixed Asset Categories**

### **Land & Land Improvements**

Includes all land purchased or otherwise acquired by the Village. All costs incurred in preparing the land for its intended use should be included in the cost of the land. Land is not a depreciable asset.

## **Building and Building Improvements**

Buildings are valued at the purchase price or cost of construction. The cost should include all charges applicable to the building, including broker's or architect's fees. Additions and improvements to buildings, as well as the cost of permanently attached fixtures, should be added to the building account if the cost enhances the buildings functionality or extends the asset's useful life.

## **Machinery and Equipment**

The machinery and equipment account should consist of property that does not lose its identity when removed from its location and is not changed materially or expended in use. These assets are recorded at cost, including freight, installation and other charges incurred to place the asset in use. Assets included in this category are heavy equipment, traffic equipment, generators, office equipment, phone system, vehicles, and kitchen equipment

## **Infrastructure**

Infrastructure assets are long-lived capital assets that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Included in this category are roads, bridges, drainage systems, water and sewer systems. These assets are recorded at historical cost and include the costs necessary to place the asset in its location or condition. Additions and improvements will be capitalized only if the cost either enhances the asset's functionality or extends the asset's useful life.

## **Construction in Progress**

This category is used for a building or other capital project that is incomplete at the end of a fiscal year. When the project is completed, the cumulative costs are transferred to an appropriate capital asset category.

## **Retirement of Assets**

Assets are typically retired for three reasons: obsolescence, sale or trade, and theft or loss. In general, the Village's practice is to use an asset until it no longer is useful or serviceable. However, assets may be sold or traded-in when it is the best interest to do so. Property may not be traded-in or disposed of without prior approval of the department head and the Village Administrator.

Capital assets that are retired before the end of their useful life must be sold by competitive sale, negotiated sale, or auction. Any other method of retirement of a capital asset shall be approved by the Village Board prior to disposal. The sale of non-capital assets valued at less than designated threshold (as set forth in Section VII), may be approved by the Village Administrator.

## Modification of Assets

Modifications to an asset that prolong a fixed asset's economic life or expand its usefulness should also be recorded. Normal repairs that maintain the asset in present condition should be recorded as an expenditure/expense and not capitalized.

## Physical Inventory of Assets

A physical inventory, done by an outside appraisal company or the Village's property insurance carrier, may be conducted at an interval recommended by the Finance Director and approved by the Village Administrator. The Village's accounting records will then be adjusted to reflect the current fixed asset inventory list. In conjunction with the preparation of the Multi-Year Capital Plan, the Finance Division will forward to each department head, a list of his/her department's inventoried and fixed assets listed in Fixed Asset System. It is the responsibility of the department head to account for all the items on the transaction listing and prepare the necessary reports that have not previously been sent to the Finance Division at the time of acquisition or disposal.



## Capital Asset Categories and Useful Lives

Asset Type	Years	Capitalization
Land	N/A	\$1
Land Improvements (Exhaustible)		
Parking Lots	20	\$25,000
Fences	20	\$25,000
Pedestrian Bridges	20	\$25,000
Bike Paths	20	\$25,000
Landscaping	30	\$25,000
Buildings	50	\$50,000
Building Improvements		
HVAC	20	\$50,000
Re-Roofing	20	\$50,000
Electrical & Plumbing	30	\$50,000
Carpet Replacement	10	\$50,000
Vehicles		
Police Squads	3	\$25,000
General Vehicles	8	\$25,000
Small Trucks	11	\$25,000
Large Trucks	15	\$25,000
Ambulances	15	\$25,000
Ladder Truck	25	\$25,000
Fire Engines, pumpers	15	\$25,000
Machinery & Equipment		
Fire equipment (ladders, hoses)	10	\$25,000
Police Communications Equipment	10	\$25,000
Heavy equipment (public works)	30	\$25,000
Computers	5	\$25,000
Furniture & Fixtures		
Office Furniture	20	\$25,000
Phone System	10	\$25,000
Kitchen Equipment	10	\$25,000
Infrastructure		
Roads/Streets	50	\$250,000
Water & Sewer Systems		
Lift Stations	40	\$250,000
Wells	40	\$250,000
Pumping Stations	40	\$250,000
Water towers	40	\$250,000
Water/Sewer Mains	40	\$250,000
Stormwater Drainage	40	\$250,000

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# Fraud Prevention Policy

Adopted: June 4, 2007

Last Revised: August 20, 2018

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## PROGRAM PURPOSE AND DEFINITIONS

### **Purpose of the Program**

The Village recognizes the importance of protecting the Village, its taxpayers and assets from both misconduct and misappropriation. Therefore, this program is adopted in order to define fraudulent activities and to prevent and mitigate the potential threat of and adequately resolve any instance of fraud within official Village operations.

This program and its policies in no way conflict with previous Village law or policy. If a conflict should arise, this program is amendable by the Village Board to resolve that and any subsequent conflicts associated with this program.

### **Definition of terms used in this Program**

In this context, the definition of fraud shall generally be any deliberate act of misconduct involving misrepresentation or falsification of information for personal gain. Generally, acts of fraud may include but are not limited to the following:

- Falsification of records (i.e. expense reports, invoices, timesheets, official reports, etc.)
- Unauthorized alteration of official documents
- Deliberate misappropriation of funds or assets (including Village property, equipment, etc.)
- Deliberate misrepresentation of one's self
- Deliberate misrepresentation of the reporting of an event (i.e. false allegations, etc.)
- Authorization or receiving of compensation for services not rendered
- Any other acts of theft or fraudulent misconduct as defined by the State of Illinois or federal law

In this context, the definition of employee shall be any individual or group in contract with the Village for services rendered. This definition includes contractors, consultants or any other party conducting a business relationship with the Village for any amount of time.

In this context, the definition of an informal investigation shall be any and all activities leading to a determination as to if probable cause exists to warrant a formal investigation.

In this context, the definition of a formal investigation shall be any and all activities leading to a determination as to if an act qualifies as fraud on the part of any employee.

In this context, the definition of Investigator shall be the person designated by this policy as the primary coordinator of the formal investigation.

## POLICY

- All employees shall be considered responsible for preventing and identifying fraud. To that end, all employees must be familiar with this policy.
- All employees should be familiar with any sort of misconduct that can occur in their area and watch for any “red flags.” The Village’s Identity Theft Policy should be consulted for red flags that may help identify possible identity theft.
- If an employee believes that a potential act of fraud has occurred, he/she must inform his/her immediate supervisor of the situation. If the person suspecting the fraud is the employee’s supervisor, they do not need to immediately inform anyone else.
  - If the immediate supervisor of the employee may also be suspected, the employee should inform the Department Head.
  - If the Department Head is also suspected, the employee should inform either the Village Administrator or Human Resource Director.
  - If the Village Administrator is suspected, the employee should inform the Human Resource Director and vice versa. If both are suspected, the employee should inform the Mayor.
  - Should the suspected employee be outside of the supervisor’s immediate supervision, the supervisor should communicate the suspicion to the suspected employee’s supervisor.
- The supervisor who heard the complaint shall conduct an informal investigation to determine whether the act in question was coincidental or a mistake or if there is probable cause to believe an act of fraud has occurred.
- Should there be probable cause as determined by the supervisor, an Investigator shall be designated. Generally, the Investigator shall be the Department Head of the department in which the alleged act occurred or their designee.
  - If the alleged act of fraud has occurred in two or more departments, the respective Department Heads may, depending on the severity and complexity of the act, jointly investigate the acts within their departments and render separate decisions for their departments or appoint one Investigator to render decisions for all respective departments.

- If the Department Head is also suspected of misconduct, either the Village Administrator or Human Resource Director may become the Investigator.
- If a case should exist where the Village Administrator is suspected of misconduct, the Mayor may designate an investigator such as the Village Attorney or Human Resource Director.
- If both the Village Administrator and Village Attorney are suspected, the matter is automatically referred to the Mayor to be referred to law enforcement.
- The Investigator shall be empowered to conduct a formal investigation and collect information as he/she deems fit with the following exceptions:
  - In any case, the accused must be notified of the nature of the case in writing and the accused must be given the opportunity to defend him/herself at some point before a decision is rendered.
  - In any case, the following actions are prohibited:
    - Intimidation of an employee
    - Disclosure of information to parties outside of the investigation unless otherwise required
      - Should sensitive information be requested from any external constituent (i.e. the media, etc.), the Investigator may release information after consulting with the Village Administrator.
      - The Village Administrator shall always have access to the Investigator's information unless they themselves are the subject of the investigation.
      - Should the Investigator require information that only another department can provide, he/she should take measures to protect as much sensitive information as possible. If full disclosure should be required, the Investigator should enlist the assistance of the department's head directly.
  - Proceeding with any disciplinary action as provided by human resources policy against the accused without first rendering a decision
  - Proceeding with any disciplinary action against any other employee without first establishing, by way of an informal investigation, if probable cause exists to include him/her in the current case or another case

- If, at any time, the Investigator comes under formal investigation him/herself or is unable to perform his/her duties for any reason, the Village Administrator or Mayor may designate a new Investigator.
  - Once an Investigator has lost his/her authority for whatever reason during an investigation, he/she cannot regain that authority over the same investigation again.
- If the situation so warrants, the Investigator may, after consultation with the Village Administrator, Mayor and/or Village Attorney, refer the case to a law enforcement agency.
- At the end of the investigation, the Investigator shall render a decision.
  - If the Investigator finds that no fraud has occurred, the case will immediately end and no further action shall occur on the matter.
  - If the Investigator believes that enough evidence exists to conclude that a fraudulent act has occurred, he/she must notify the suspected individual/s of their findings in writing and may proceed with whatever disciplinary actions are provided by Human Resources policies given the particular situation.
- After an investigation has ended, the Investigator shall be responsible for returning all documents and other information back to the department it was requested from.
- If at the end of an investigation the Investigator should wish to provide any feedback on how to prevent similar incidents, he/she may make recommendations to the appropriate official or committee for consideration.





# Fund Balance Policy

Adopted: November 2, 1998

Last Revised: August 20, 2018

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## Statement of Purpose

The purpose of this policy is to establish procedures governing the Fund Balance. The Village's original Fund Balance policy was adopted on November 2, 1998. The policy was amended on March 7, 2011 to be compliant with Governmental Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

## Scope

Sufficient fund balance helps provide the Village of Gurnee with operational stability, helps the Village meet needs caused by unforeseen events, and helps stakeholders identify the Village's credit worthiness. This policy defines the minimum amount of unassigned fund balance for the Village.

## Definitions

Fund Balance: the difference between assets and liabilities in a Governmental Fund.

Non-Spendable Fund Balance: the portion of a Governmental Fund's net assets that are not available to be spent. Examples of non-spendable funds include prepaid assets or endowment principal.

Restricted Fund Balance: the portion of a Governmental Fund's fund balance that is subject to external enforceable legal purpose restrictions as to what the fund balance can be spent on.

Committed Fund Balance: the portion of a Governmental Fund's fund balance that is limited with self-imposed constraints or limitations that have been placed at the highest level of decision making authority.

Assigned Fund Balance: the portion of a Governmental Fund's fund balance to denote management's intended use of resources.

Unassigned Fund Balance: available expendable financial resources in a governmental fund that are not the object of tentative management plan (i.e., assigned). Positive unassigned fund balance can only be reported in the general fund.

Note: In non-governmental funds (e.g., golf), management may decide to assign funds for a specific purpose. This may be done as an internal budgeting procedure rather than as a formal accounting entry.

## Policy

It is the policy of the Village of Gurnee to maintain unassigned fund balance in the General Fund to fund operations for a period of at least four months ("Cash Flow Commitment"). The goal is to

have a Cash Flow commitment in the General Fund that is adjusted annually with the adoption of the annual budget and is calculated as 35% of General Fund expenditures (not including transfers to fund capital projects and debt service).

It is also the policy of the Village of Gurnee to assign a portion of Fund Balance in the amount of debt service payments for general obligations, alternate revenue source, and governmental debt for the following year. These funds may be assigned in either the General Fund or the Debt Service Fund (“Debt Service Assignment”).

Unassigned fund balance will be reviewed annually during the budget process.

Should the unassigned fund balance for the General Fund balance drop below 35%, the Village board will be notified. Reductions will be resolved by either implementing a new, recurring revenue source or reducing expenditures.

Balances in excess of the recommended Cash Flow Commitment may be transferred to the Capital Improvements Fund to support future capital projects, or any other fund as approved by the Village Board.

The levels of other required restrictions, commitments and assignments will fluctuate depending on activity.

This policy may be amended from time to time as determined by the Board of Trustees.

The Village will spend the most restricted dollars before less restricted, in the following order:

- Restricted,
- Committed,
- Assigned,
- Unassigned.

The Village Administrator and Director of Finance will recommend to the Village Trustees if a portion of fund balance should be assigned for any other purpose than Debt Service as described in Section B of this Policy. Assignment for Debt Service as described in Section B may be done by approval of the Finance Director and Village Administrator.



# Identity Theft Policy

Adopted: November 3, 2008

Last Revised: November 3, 2008

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## Program Adoption

The Village of Gurnee ("Village") developed this Identity Theft Prevention Program ("Program") pursuant to the Federal Trade Commission's Red Flags Rule ("Rule"), which implements Section 114 of the Fair and Accurate Credit Transactions Act of 2003. This Program was developed with oversight and approval of the Village Board and Village Administrator's Office. After consideration of the size and complexity of the Village's operations and account systems, and the nature and scope of the Village's activities, the Village determined that this Program was appropriate for the Village, and therefore approved this Program on May 1, 2009.

## Program Purpose and Definitions

### **Fulfilling requirements of the Red Flags Rule**

Under the Red Flag Rule, every financial institution and creditor is required to establish an "Identity Theft Prevention Program" tailored to its size, complexity and the nature of its operation. Each program must contain reasonable policies and procedures to:

- Identify relevant Red Flags for new and existing covered accounts and incorporate those Red Flags into the Program;
- Detect Red Flags that have been incorporated into the Program;
- Respond appropriately to any Red Flags that are detected to prevent and mitigate Identity Theft; and
- Ensure the Program is updated periodically, to reflect changes in risks to customers or to the safety and soundness of the creditor from Identity Theft.

### **Red Flags Rule definitions used in this Program**

The Red Flags Rule defines "Identity Theft" as "fraud committed using the identifying information of another person" and a "Red Flag" as a pattern, practice, or specific activity that indicates the possible existence of Identity Theft.

According to the Rule, a municipality is a creditor subject to the Rule requirements. The Rule defines a municipality as a "financial institution" and "creditors" to include finance companies, automobile dealers, mortgage brokers, utility providers, and telecommunications companies. Where non-profit and government entities defer payment for goods or services on a recurring basis, they, too, are to be considered creditors.

All the Village's accounts that are individual Village water / sewer service accounts held by customers of the Village whether residential, commercial or industrial are covered by the Rule. Under the Rule, a "covered account" is:

- Any account the Village offers or maintains primarily for personal, family or household purposes, that involves multiple payments or transactions; and
- Any other account the Village offers or maintains for which there is a reasonably foreseeable risk to customers or to the safety and soundness of the Village from Identity Theft.

"Identifying information" is defined under the Rule as "any name or number that may be used, alone or in conjunction with any other information, to identify a specific person," including: name, address, telephone number, social security number, date of birth, government issued driver's license or identification number, alien registration number, government passport number, employer or taxpayer identification number, unique electronic identification number, or routing code.

## Identification of Red Flags

In order to identify relevant Red Flags, the Village considers the types of accounts that it offers and maintains, the methods it provides to open its accounts, the methods it provides to access its accounts, and its previous experiences with Identity Theft. The Village identifies the following red flags, in each of the listed categories:

## **Notifications and Warnings From Credit Reporting Agencies**

### ***Red Flags***

- Report of fraud accompanying a credit report;
- Notice or report from a credit agency of a credit freeze on a customer or applicant;
- Notice or report from a credit agency of an active duty alert for an applicant; and
- Indication from a credit report of activity that is inconsistent with a customer's usual pattern or activity.

## **Suspicious Documents**

### ***Red Flags***

- Identification document or card that appears to be forged, altered or inauthentic;



- Identification document or card on which a person's photograph or physical description is not consistent with the person presenting the document;
- Other document with information that is not consistent with existing customer information (such as if a person's signature on a check appears forged); and
- Application for service that appears to have been altered or forged.

## **Suspicious Personal Identifying Information**

### ***Red Flags***

- Identifying information presented that is inconsistent with other information the customer provides (example: inconsistent birth dates);
- Identifying information presented that is inconsistent with other sources of information (for instance, an address not matching an address on a credit report);
- Identifying information presented that is the same as information shown on other applications that were found to be fraudulent;
- Identifying information presented that is consistent with fraudulent activity (such as an invalid phone number or fictitious billing address);
- Social security number presented that is the same as one given by another customer;
- An address or phone number presented that is the same as that of another person;
- A person fails to provide complete personal identifying information on an application when reminded to do so (however, by law social security numbers must not be required); and
- A person's identifying information is not consistent with the information that is on file for the customer.

## **Suspicious Account Activity or Unusual Use of Account**

### ***Red Flags***

- Change of address for an account followed by a request to change the account holder's name;
- Payments stop on an otherwise consistently up-to-date account;
- Account used in a way that is not consistent with prior use (example: very high activity);
- Mail sent to the account holder is repeatedly returned as undeliverable;

- Notice to the Village that an account has unauthorized activity;
- Breach in the Village's computer system security; and
- Unauthorized access to or use of customer account information.

## **Alerts from Others**

### ***Red Flag***

- Notice to the Village from a customer, identity theft victim, law enforcement or other person that it has opened or is maintaining a fraudulent account for a person engaged in Identity Theft.

## **Detecting Red Flags**

### **New Accounts**

In order to detect any of the Red Flags identified above associated with the opening of a new account, Village personnel will take the following steps to obtain and verify the identity of the person opening the account:

#### ***Detect***

- Require certain identifying information such as name, service address, relationship to service address (owner or renter), mailing address, telephone number, or other identification;
- Verify existence of a business entity against the Village's business license database; and
- Independently contact the customer if any information is questionable in nature.

### **Existing Accounts**

In order to detect any of the Red Flags identified above for an existing account, Village personnel will take the following steps to monitor transactions with an account:

#### ***Detect***

- Verify the identification of customers if they request information;
- Verify the validity of requests to change billing addresses; and
- Verify changes in banking information given for billing and payment purposes.

## Preventing and Mitigating Identity Theft

In the event Village personnel detect any identified Red Flags, such personnel shall take one or more of the following steps, depending on the degree of risk posed by the Red Flag:

### **Prevent and Mitigate**

- Continue to monitor the account for evidence of Identity Theft;
- Contact the customer;
- Change any passwords or other security devices that permit access to accounts;
- Reopen an account with a new number;
- Notify the Director of Finance for determination of the appropriate step(s) to take;
- Notify law enforcement; or
- Determine that no response is warranted under the particular circumstances.

### **Protect customer identifying information**

In order to further prevent the likelihood of identity theft occurring with respect to Village accounts, the Village will take the following steps with respect to its internal operating procedures to protect customer identifying information:

- Ensure that its website(s) used for account transactions is secure or provide clear notice that the website(s) is not secure;
- Ensure complete and secure destruction of paper documents and computer files containing customer information;
- Ensure that computer user accounts and computers are password protected in compliance with the Village's Information Systems Security Policy;
- Keep offices clear of papers containing customer information;
- Request only the last 4 digits of social security numbers (if any);
- Discontinue use of any computers or systems known or reasonably thought to be compromised until such time as the nature of the compromise or potential compromise is understood; and
- Require and keep only the kinds of customer information that are necessary for Village purposes.

## Program Updates

This Program will be periodically reviewed and updated to reflect changes in risks to customers and the soundness of the Village from Identity Theft. If warranted, the Finance Division will update the Program or present the Village Administrator's Office with recommended changes and the Village Board will make a determination of whether to accept, modify or reject changes to the Program.

## Program Administration

### **Oversight**

Responsibility for developing, implementing and updating this Program lies with the Village Finance Division. The Village Finance Director will be responsible for the Program administration, for ensuring appropriate training of Village staff on the Program, for reviewing any staff reports regarding the detection of Red Flags and the steps for preventing and mitigating Identity Theft, determining which steps of prevention and mitigation should be taken in particular circumstances and considering periodic changes to the Program.

### **Staff Training and Reports**

Village staff responsible for implementing the Program shall be trained either by or under the direction of the Finance Director in the detection of Red Flags, and the responsive steps to be taken when a Red Flag is detected.

### **Service Provider Arrangements**

In the event the Village engages a service provider to perform an activity in connection with one or more accounts, the Village will take the following steps to ensure the service provider performs its activity in accordance with reasonable policies and procedures designed to detect, prevent, and mitigate the risk of Identity Theft.

- Require that service providers have such policies and procedures in place; and
- Require that service providers review the Village's Program and report any Red Flags to the Finance Director.

### **Specific Program Elements and Confidentiality**

For the effectiveness of Identity Theft prevention Programs, the Red Flag Rule envisions a degree of confidentiality regarding the Village's specific practices relating to Identity Theft detection, prevention and mitigation. Therefore, under this Program, knowledge of such specific practices is to be limited to the Finance Division and those employees who need to know them for purposes

of preventing Identity Theft. Because this Program is to be adopted by a public body and thus publicly available, it would be counterproductive to list these specific practices here. Therefore, only the Program's general red flag detection, implementation and prevention practices are listed in this document.

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# Investment Policy

Adopted: July 10, 2006

Last Revised: September 14, 2015

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## Scope

This investment policy applies to the activities of the Village with regard to the financial assets of the Village of Gurnee but not limited to the General Government Funds, Special Revenue Funds, Capital Project Funds, Debt Service Funds, and Enterprise Funds.

This investment policy does not cover the financial assets of the Police and Fire Pension Funds. These funds are governed by their respective investment policies.

## Objectives

Funds of the Village will be invested in accordance with Illinois Statute sections 30ILCS235 and 5ILCS220-15 and pursuant to the Village's Home Rule powers and its policies and written administrative procedures. The Village's investment portfolio shall be managed in a manner to attain a market rate of return throughout economic cycles, providing for adequate liquidity to meet cash flow needs, while at the same time preserving and protecting capital in the overall portfolio. Preservation of capital shall have priority at all times over the investment rate of return. Investments shall be made based on statutory constraints and in accordance with the investment policy statement. In order to optimize a total return, the Village may consolidate cash balances from all funds covered by this policy.

## Policy

### **Delegation of Authority**

The Finance Director is designated as Investment Officer of the Village and is responsible for investment decisions and activities, under the direction of the Village Administrator/Treasurer. The Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program, consistent with these policies. The Investment Policy must be reviewed and approved by the Village Board.

### **Prudence**

The standard of prudence to be used by Investment Officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment Officers acting in accordance with written procedures and this investment policy and exercising due diligence shall not be held personally responsible for a specific security's credit risk or market price changes, provided deviations from expectations are reported to the Village Administrator in a timely fashion, and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

## **Performance Standards**

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. The Village's investment portfolio is designed with the objective of regularly meeting or exceeding the average return of the 3-Month U.S. Treasury Bill.

## **Monitoring and Adjusting the Portfolio**

The Investment Officer will routinely monitor the contents of the portfolio, the available markets, and the relative values of competing instruments and will adjust the portfolio accordingly.

## **Safekeeping and Custody**

An authorized depository resolution will be maintained of financial institutions authorized to provide custodial services to the Village. In addition, security broker/dealers considered as "primary" dealers or "regional" dealers that qualify under Securities and Exchange Commission Rule 15C3-1 may be utilized. An annual review of the financial condition and registration of qualified financial institutions and broker/dealers will be conducted by the Investment Officer.

All trades, where applicable, will be executed by delivery vs. payment to ensure that securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by a third-party custodian as evidenced by safekeeping receipts.

## **Authorized Investment Advisors**

The Investment Officer, with the approval of the Board of Trustees, may appoint investment advisors. The investment advisor shall be person who:

- Has the power to manage, acquire, or dispose of any security;
- Has the knowledge in writing that he or she is a fiduciary with respect to the Village's securities; and
- Is at least one of the following:
  - Registered as an investment advisor under the Federal Investment Advisors Act of 1940 (15 U.S.C. 80b-1, et seq.);
  - Registered as an investment advisor under the Illinois Securities Law of 1953; or
  - A bank, as defined in the Investment Advisors Act of 1940.

All investment advice and service provided by an investment advisor so appointed shall be rendered pursuant to written contract between the investment advisor and the Village, and in accordance with the Village's investment policy. The contract shall include all the following:

- Acknowledgement in writing by the investment advisor that he or she is a fiduciary with respect to the Village's securities.
- The Village's investment policy;
- Full disclosure of direct and indirect fees, commission, penalties, and any other compensation that may be received by the investment advisor, including reimbursement for expenses; and
- A requirement that the investment advisor submit periodic written reports, on at least a quarterly basis, for the Board of Trustees' regularly scheduled meetings. All returns on investments shall be reported as net returns after payment of all fees, commissions, and any other compensation.

## **Collateralization**

Funds on deposit in excess of FDIC limits must be secured by some form of collateral, witnessed by a written agreement, and held at an independent- third-party institution in the name of the Village of Gurnee.

## **Internal Controls**

The Investment Officer shall establish a system of internal controls, which shall be reviewed annually by the independent auditor. The controls shall be designed to prevent loss of public funds due to fraud, error, misrepresentation, unanticipated market changes, or imprudent actions.

## **Suitable and Authorized Investments**

Consistent with the Government Finance Officers Association (GFOA) *Policy Statement on State and Local Laws Concerning Investment Practices*, investments permitted by this policy are those defined by the Public Funds Investment Act (30 ILCS 235/2) and local law where applicable.

## **Diversification**

To the extent possible, it is the policy of the Village of Gurnee to diversify its investments by investment instrument, financial institution, and by maturity scheduling.

## **Maximum Maturities**

To the extent possible, the Village of Gurnee shall attempt to match its investments with anticipated cash flow requirements. Investment maturities shall be limited to a maximum maturity of two years from the date of purchase.

Investments in reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding two (2) years if the maturity of such investments is made to coincide with the expected use of funds. The intent to invest in securities with longer maturities shall be disclosed in writing to the Village Board.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as money market funds, to ensure that appropriate liquidity is maintained to meet ongoing obligations.

## **Reporting Requirements**

The Investment Officer shall prepare a cash and investment holdings report at least quarterly. The report should be provided to the Village Administrator and Village Board. This report should include the percentage of the total portfolio of which each type of investment represents and related investment returns, along with average benchmark returns for comparison. On an annual basis, as part of the fiscal year audited financial statements, reporting of cash and investment holdings shall be consistent with current accounting pronouncements, including Governmental Accounting Standards Board (GASB) Statement 3 and GASB Statement 40.

## **Ethics and Conflicts of Interest**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Village of Gurnee.

## **Exemptions**

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

## Amendment

This policy shall be reviewed on a regular basis. Any changes must be presented to the Village Board for its approval.

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# Pension Funding Policy

Adopted: July 11, 2016

Last Revised: August 20, 2018

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## Introduction

The purpose of this policy statement is to define the manner in which the Village of Gurnee funds the long-term cost of benefits promised to plan participants and defines the calculation of Gurnee's "annual required contribution" (ARC) to its Pension Funds. The Village of Gurnee is committed to conservatively funding its pension obligations in accordance with this policy statement.

This Pension Funding Policy applies to the pension funds in which employees of the Village of Gurnee are enrolled. The specific funds covered by this policy include:

- Gurnee Fire Pension Fund
- Gurnee Police Pension Fund
- Illinois Municipal Retirement Fund (IMRF)

## Objectives

The financial objective of a defined benefit pension plan is to fund the long-term cost of benefits provided to the plan participants. In order to assure the plan is financially sustainable, the plan should accumulate adequate resources in a systematic and disciplined manner over the active service life of benefiting employees. The Village is committed to achieving this objective through the following:

- **Actuarially Determined Contributions** - Ensure pension funding plans are based on actuarially determined annual required contributions (ARC) that incorporates both the cost of current benefits and the amortization of the plan's unfunded actuarial accrued liability.
- **Funding Discipline** - Build funding discipline into the policy to remit timely contributions to the pension funds to ensure that sufficient assets will be available to pay benefits as promised.
- **Intergenerational Equity** - Maintain intergenerational equity so that the cost of benefits is paid by the generation of taxpayers who receive services from pension participants.
- **Contributions as a Stable Percentage of Payroll** - Contributions should be managed so that employer costs remain consistent as a percentage of payroll over time.
- **Accountability and Transparency** – Clear reporting of pension funding should include an assessment of whether, how and when the Village will ensure sufficient assets will be available to pay benefits as promised.

- **Ethics and Conflicts of Interest** - Officers and employees involved in the pension funding process shall refrain from personal business activity that could conflict with the proper execution and management of the pension funding program, or that could impair their ability to make impartial decisions.

## Annual Required Contribution (ARC) Policy Assumptions

The Village of Gurnee will determine its Annual Required Contribution (ARC) using the following principles and assumptions:

- The ARC will be calculated by an enrolled actuary.
- The ARC will include the normal cost for current service and amortization to account for any under or over-funded amount.
- Police and Fire Pension Funds:
  - The normal cost will be calculated for the police and fire pension funds using the entry age normal level of percentage of payroll actuarial cost method using the following assumptions:
    - Investment rate of assumption – 7.0% per year
    - Salary increase assumption – 5.5% per year
    - Cost of living adjustment:
      - Tier 1: 3.00% annually, compounded
      - Tier 2: 2.00% annually, simple
    - Rate of inflation – 2.50%
    - Non-economic assumptions shall be determined by Village management in consultation with the actuary and Pension Funds to reflect current experience.
    - The difference between the accrued liability and actuarial value of assets will be amortized to achieve 100% funding in 2040 based upon a level percentage of payroll.
    - Actuarial assets will be determined using a five-year average market valuation.

The Village will make its actuarially determined annual required contribution to the Police and Fire Pension Funds in one installment in December of each year. Contributions to the IMRF Fund will occur on a bi-weekly basis in accordance with statutory requirements.

## Future Assumption Considerations

The Village will seek opportunities to utilize more conservative assumptions as funding allows. Assumptions for the investment rate of return, and salary and cost of living increases will be reviewed annually in conjunction with the Actuary to determine appropriateness. Adjustments may be made to be more conservative in increments, timed in a manner to minimize the impact on the overall Village budget and maintain consistency in the ARC.

## Reporting

Funding of the Gurnee Police and Fire Pensions and IMRF funds shall be transparent to vested parties including plan participants, annuitants, the Gurnee Police and Fire Pension Boards of Trustees, the Village Board of Trustees and Gurnee residents. To achieve this transparency, the following information shall be distributed:

- A copy of the annual actuarial evaluation for all funds shall be made available to the Village Board and Police and Fire Pension Boards of Trustees.
- The Village's annual operating budget shall include the Village's contribution to the Police and Fire Pensions and IMRF Funds.
- The Village's Annual Comprehensive Financial Report (ACFR) shall be published on its website. In this report, the Village will reflect the Village's annual required contribution and the value of the outstanding pension liabilities as directed by the Governmental Accounting Standards Board.

## Future Amendments

Funding a defined benefit pension plan requires a long term horizon. Assumptions and inputs into the policy focus on long-term trends, not year-to-year shifts in the economic or non-economic environments. If, in the opinion of the Finance Director, conditions change to such an extent so as to alter the effectiveness of this policy statement, such changed circumstances shall be brought to the attention of the Village Board of Trustees for their consideration and review.

## Effective Date

This policy shall be effective immediately upon approval by the Village Board of Trustees.

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# Purchasing Policy

Adopted: December 19, 2005

Last Revised: August 20, 2018

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## Purpose

To establish orderly purchasing Policies and procedures whereby authorized personnel may obtain commodities, supplies and services in accordance with state law, and the Village Municipal Code relating to municipal purchasing.

## Scope

This policy is intended for use by Village personnel as a general reference and will be revised as policies and procedures require revisions or clarification. This Policy is not intended to cover every purchasing situation, but to provide a foundation for sound purchasing practices within the Village. This Purchasing Policy may sometimes hereafter be referred to as “Policy” or “the Policy”

## Purchasing Laws and Regulations

The Illinois Municipal Code, 65 ILCS 5/8-9-1 et seq., establishes the dollar value for requiring sealed bids for public works contracts and municipal supplies. The Village Board may by a 2/3 majority vote waive bids and negotiate purchases. Effective August 25, 2017, Public Act 100-338 increased the municipal bid threshold from \$20,000 to \$25,000.

Chapter 2, Article VI, Division 3, Sections 2-481 through 2-487 of the Village of Gurnee Municipal Code establish purchasing policies and procedures. In the event this policy is in conflict with any provision in the Village Code, the Village Code will take precedent over this Policy.

Payments by the City for goods and services are subject to the Local Government Prompt Payment Act (50 ILCS 505/1 et seq.).

## Amendment

This policy shall be reviewed on a regular basis. Any changes must be presented to the Village Board for its approval.

## Responsibilities

The Village operates on a largely de-centralized purchasing system. Each department/division is responsible for procuring goods and services within the limits set forth in this Policy. Department Heads act as the primary authority for purchasing within his/her department. As a guideline, department/division personnel responsible for purchasing have the following responsibilities:

- Promoting an understanding of sound purchasing policies and procedures throughout the department
- Complying with and enforcing the procedures delineated in this manual
- Determining the most efficient and economical means of securing goods and services without sacrificing necessary control and good purchasing practice

- Verifying that vendor invoices reflect the Village’s sales tax exemption
- Consolidating like or common items to obtain maximum savings
- Soliciting and evaluating bids and quotes
- Accepting, or causing to be accepted, all deliveries of goods or services
- Assuring that all goods or services, which require testing or technical approval, receive such testing or approval
- Verifying that deliveries match orders

The Finance Division is responsible for oversight of the purchasing function performed in each department/division, and adherence to this Policy.

## Purchasing Policy

### **Purchasing Authority Summary**

Amount	Method	Authorization	Approval
Up to \$999	Informal Purchasing	Department Head	Department Head
\$1,000 to \$19,999	Formal Purchasing Competitive quotes	Department Head	Village Administrator
\$20,000 and over	Formal Purchasing Bid or Board Waiver	Village Administrator	Village Board

### **Purchases in Excess of \$20,000**

- Village ordinance requires that all purchases made from one vendor for a particular item or like types of items in excess of \$20,000 must be accomplished through the Formal Bidding Process contained herein or by a bid waiver approved by the Village Board. Purchases shall not be split into two or more purchase requisitions for the purpose of avoiding the bidding process. Purchases made in conjunction with the State of Illinois Joint Purchase Contracts or other Joint Bidding Initiatives outlined in section I satisfy all the bid requirements.
- In certain circumstances the requesting department head or other party may feel that the best interest of the Village would be served by a purchase from one particular vendor despite the amount of the purchase being in excess of \$20,000. In these circumstances,



a bid waiver request must be prepared and submitted to the Village Board for their consideration and approval.

- In the event of an emergency affecting the public health, welfare, or safety, a contract may be let or a purchase made, to the extent necessary to resolve the emergency without a Formal Bidding Process contained herein. The Village Administrator shall file his authority for such an expenditure in writing with the Village Board and shall provide the date or time when the emergency shall terminate, the name of the person authorized to make such expenditures or contract, and the amount(s) to be expended. The Village Board shall, at their next regular meeting, confirm whether an emergency actually existed. If an emergency existed, the Village Board shall confirm necessary emergency expenditures.

### **Purchases Between \$1,000 & \$20,000**

- Purchases between \$1,000 and \$20,000 are considered formal purchasing, however, they are not required to follow the Formal Bidding Process contained herein. Purchases falling under this category shall require the approval of the Village Administrator. Purchases shall not be split into two or more purchase requisitions for the purpose of falling under informal purchasing.
- A competitive price comparison or at least three price quotes (written or verbal) shall be submitted to the Village Administrator. The reasons for any waiver shall be noted on the purchasing documents.
- Once the purchase is received, the requesting department must receive against the purchase order number and item(s) received in the Finance Computer System, or submit the completed invoice to Finance for processing. All packing slips shall be turned into Finance with the appropriate invoice.
- Emergency purchases under this section will follow the same procedures as outlined in section A3

### **Purchases Under \$1,000**

- Purchases below \$1,000 are considered informal purchasing and shall be approved by the respective department heads. These purchases do not require the approval of the Village Board or the Village Administrator. Purchases shall not be split into two or more purchase requisitions for the purpose of falling under Purchasing Under \$40 (Petty Cash).
- Although informal purchasing may be done without formal approval, the responsibility still exists for making the most economical purchases. Spot price checks and surveys

should be made from time to time to ensure that the price being paid is the best price available and that the quality of the product is the best that is required.

- When receiving an item under informal buying, a receipt or packing slip shall be obtained. The purchase shall then be entered in the Finance Computer System or submitted to Finance for entry and approval. This receipt or slip is to be turned into Finance with the Purchase Order number if applicable and account number. When the invoice is received for the item(s), the accounts payable department will put the receipts to the invoice and make preparation for payment.
- Emergency purchases under this section shall be handled by a memo and confirming purchase requisition (Purchase Orders & Requisitions) to the respective department head detailing the emergency and the necessary purchase(s).

### **Purchasing Under \$40 (Petty Cash)**

- A limited number of personnel may be authorized by their department head to allow petty cash purchasing. Such personnel should utilize petty cash funds to pay for items or services authorized to be purchased in the amount of \$40 or less.
- A petty cash voucher properly signed by the recipient, together with any available supporting bill or authorization, shall support all cash purchases. Each petty cash disbursement shall be recorded with a description of the item(s) or service(s) purchased and the account to be charged. The form, supported by all applicable petty cash vouchers and necessary supporting information, shall be submitted to the Finance Division for documentation each time the petty cash bank needs to be replenished.

### **Purchase Orders & Requisitions**

- All purchase orders are to be entered into the Finance Computer System and approved by the appropriate department head or supervisor prior to any purchase that falls under the formal buying provision of this policy (Purchases in Excess of \$20,000). Once appropriate approval has been received, the purchase order will be issued by the Finance Division. The respective department heads are responsible for all their authorized expenditures.
- Purchase orders shall be issued by the Finance Division in numerical sequence and shall state the name and address of the vendor, the date, department making the request, and the account number to be charged.
- All purchase orders and requisitions shall have the price of the goods stated. If it is absolutely impossible to list the exact price, an estimated price may be used. Shipping

charges should be included on a requisition if possible. Purchase orders with no price shown are not considered purchase orders.

## **Competitive Price Comparisons**

- Competitive price comparisons shall mean receiving and documenting pricing information on a specified good or service from several potential suppliers. Price information from one supplier shall not be shared with other suppliers prior to a purchase. Purchases shall be made from reasonable suppliers who best meet the Village's needs. Reasons for selecting a supplier other than the supplier with the lowest price shall be documented with the purchasing documents.

## **Formal Bidding Process**

- Any labor, lease, goods, or services to be purchased, when the cost will exceed \$20,000, shall be purchased by a contract or purchase order awarded to the lowest responsible bidder after advertising for bids.
- The requesting department shall prepare the drawings and specifications for the item to be let for bid along with a list of suggested bidders and submit them to the Village Administrator. Specifications must not be developed in a manner intended to specifically exclude a potential bidder on a technicality or developed in such a manner that only one bidder is possible. Specifications must be broad enough to invite competition yet not be so loose as to invite a potentially low bid on an item that is not desired or not in the best interests of the Village.
- The requesting department shall arrange the drawings and specifications into the proper format and prepare the other needed documents to complete the bid package on forms approved by the Village Administrator.
- Other documents, such as special instructions to bidders, sworn acknowledgments and work history statements, requests for additional information, notice of award, special conditions and bond forms, may be included in the bid package.
- The requesting department shall arrange the bid's opening date with the Village Administrator unless waived.
- The Village Administrator will inform the Village Board of requests to bid by placing such request on the agenda of a regular business meeting of the Board.
- The requesting department will send bid invitations to all known responsible vendors on the bidders' list for the particular item as well as to any other prospective bidders. In the

case where a bid packet may be costly to reproduce, a charge for the package may be assessed.

- Cash, a cashier's check, or a certified check may be required of each bidder as an expression of good faith, in a reasonable amount but not to exceed ten (10%) percent of the contract or purchase amount if specified in the bid specifications.
- All sealed bids will be opened publicly and read by the authorized representative.
- The bid award must be made to the lowest responsible bidder. The lowest responsible bidder is that bidder with the lowest bid price that meets all the specifications and any other criteria that may be set forth within the bid documents. A bid reward recommendation shall be submitted to the Village Administrator for placement on the next Village Board agenda for their consideration.
- The Village Board shall award any contract or purchase subject to bid over \$20,000.
- Following the award of bid by the Village Board, the requesting department shall send a complete contract or purchase order as the case may be, to the successful bidder. If the bid was for several items to be purchased over a period of time, the Village shall notify the bidder of those circumstances by letter with a copy sent to the Finance Director and issue a purchase order with the various delivery dates noted.
- Bids received by facsimile machine are not acceptable. Bids received after the date and time specified in the invitation or request for proposals are to be returned unopened to the bidder with a cover letter stating the date and time the bid was actually received.

### **Exceptions to the Formal Bidding Process**

- Contracts for the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual is an important factor, such as auditing, accounting, architectural, engineering, and legal services.
- Contracts for services, training, and educational material where the ability or fitness of the trainer and/or the quality of the materials plays an important part.
- Contracts for utility services, where no reasonable competitive alternatives are available, such as water, sewer, local telephone, natural gas, and electric services.
- Contracts with the Federal government or agency thereof or purchases under the State of Illinois Joint Purchasing Act or other recognized joint purchasing cooperative.

## **State or Joint Purchasing**

- The Procurement Division of the State of Illinois annually lets certain items for bids. Any unit of government in the State may avail themselves of these bid prices. Purchasing through State Purchasing satisfies the requirement for bidding by local ordinance or State Statute even though the purchases may be in excess of \$20,000.
- The Village shall keep a complete file on all State Purchasing contracts complete with specifications and prices.
- It is incumbent upon all Village employees to consider State Purchasing before making any purchases. State Purchasing not only satisfies the requirement for bidding, it also satisfies the need for any quotations, saves shopping around and saves money. Large savings can be realized without sacrificing quality through this mass purchasing technique. State Purchasing can be best described as all the governmental bodies of the State of Illinois joining together for what is essentially a central purchasing system. State Purchasing must be a consideration.
- Items purchased under State Purchasing still require Village Board approval. When items are purchased through a State Purchasing vendor, the Village shall prepare a purchasing order as normally prescribed, but shall submit a copy to the State of Illinois Procurement Division. Typed on the purchasing order must be: The Vendor Name and the Contract Order Number.
- It may also be beneficial to the Village to join with other units of local government or joint purchasing cooperatives in securing price quotations and in bid letting. Periodic checks of what other units of government are paying can give clues as to whether the Village is receiving a good price. If neighboring local government units or purchasing cooperatives are contemplating the bidding of a particular item which is also to be bid on by the Village, the joining of the two units could result in a cheaper price. The procedures to follow in that case are set forth in the Governmental Joint Purchasing Act, 30 ILCS 525/0.01. Departments may present the results of formal buying undertaken by other municipalities as evidence of competitive quotes so long as the department proposes the lowest cost proposal and the process was undertaken within the previous 180 days.

## **Contracts Exempt from Purchasing Regulations**

- The provisions of this policy shall not apply to local improvement contracts, special assessments or to purchases otherwise specifically provided for by the Illinois Revenue Statutes.

## **Invalid Purchase Contracts**

- Any purchase or contract executed in violation of this policy shall be null and void as to the Village and, if public funds have been expended thereupon, the amount thereof may be recovered in the name of the Village.

## **Exceptions to the Purchasing Policy**

- The Gurnee Village Board must approve any deviations or exceptions to the Village of Gurnee's Purchasing Policy.
- Any segments of this policy in conflict with the Village of Gurnee Municipal Code shall be considered void and the remainder of the policy shall remain valid.

## **Payment Processing and Approval**

- Invoices and payments will be approved by the Village Board at the next available Board Meeting. Checks will be processed weekly and checks under \$20,000 will be released immediately. Checks over \$20,000 will be held until formal approval by the Village Board.



# Social Security Number Protection Policy

Adopted: March 7, 2011

Last Revised: March 7, 2011

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## Program Adoption

This policy is adopted pursuant to passage of the Identity Protection Act, Public Act 096-0874

## Definitions

Identity Protection Policy:	Policy created to protect social security numbers from unauthorized disclosure
Local Government Agency:	Per Section 1 – 8 of the Illinois State Auditing Act
Village:	Village of Gurnee, Illinois
Publicly Post or Publicly Display:	To intentionally communicate or otherwise intentionally make available to the general public

## Prohibited Activities

- No officer or employee of the Village shall do any of the following:
  - Intentionally communicate or otherwise intentionally make available to the general public, in any manner, an individual's social security number.
  - Print an individual's social security number on any card required for the individual to access products or services provided by the Village.
  - Require an individual to transmit his or her social security number over the Internet, unless the connection is secure or the social security number is encrypted.
  - Print an individual's social security number on any materials that are mailed to the individual, through the U.S. Postal Service, any private mail service, electronic mail or any similar method of delivery, unless State or federal law requires the social security number to be on the document to be mailed. Notwithstanding any provision in this subsection to the contrary, social security numbers may be included in applications and forms sent by mail, including, but not limited to, any material mailed in connection with the administration of the Unemployment Insurance Act, any material mailed in connection with any tax administered by the Illinois Department of Revenue, and documents sent as part of an application or enrollment process or to establish, amend or terminate an account, contract or policy or to confirm the accuracy of the social security number. A social security number that may permissibly be mailed under this subsection may not be printed, in whole or in part, on a postcard or other mailer that does not require an envelope, or be visible on an envelope without the envelope having been opened.

- Except as otherwise provided in this Policy, no officer or employee of the Village shall do any of the following:
  - Collect, use or disclose a social security number from an individual, unless:
    - required to do so under State or federal law, rules or regulations, or the collection, use or disclosure of the social security number is otherwise necessary for the performance of that officer's or employee's duties and responsibilities;
    - the need and purpose for the social security number is documented before collection of the social security number; and/or
    - the social security number collected is relevant to the documented need and purpose.
  - Require an individual to use his or her social security number to access an Internet website.
  - Use the social security number of an individual for any purpose other than the purpose for which it was collected.
- The prohibitions in subsection B. above do not apply in the following circumstances:
  - The disclosure of social security numbers to agents, employees, contractors or subcontractors of the Village, or disclosure to another governmental entity or its agents, employees, contractors or subcontractors, if disclosure is necessary in order for the Village to perform its duties and responsibilities; and, if disclosing to a contractor or subcontractor, prior to such disclosure, the officer or employee of the Village must first receive from the contractor or subcontractor a copy of the contractor's or subcontractor's policy that sets forth how the requirements imposed under this Policy on the Village, to protect an individual's social security number, will be achieved.
  - The disclosure of social security numbers pursuant to a court order, warrant or subpoena.
  - The collection, use or disclosure of social security numbers in order to ensure the safety of:
    - Village employees;
    - persons committed to correctional facilities, local jails and other law-enforcement facilities or retention centers;
    - wards of the State; and
    - all persons working in or visiting a Village facility.

- The collection, use or disclosure of social security numbers for internal verification or administrative purposes.
- The collection or use of social security numbers to investigate or prevent fraud, to conduct background checks, to collect a debt, to obtain a credit report from a consumer reporting agency under the federal Fair Credit Reporting Act, to undertake any permissible purpose that is enumerated under the federal Gramm Leach Bliley Act, or to locate a missing person, a lost relative or a person who is due a benefit, such as a pension benefit or an unclaimed property benefit.
- Any previously adopted standards of the Village, for the collection, use or disclosure of social security numbers, that are stricter than the standards under this Policy with respect to the protection of those social security numbers, shall, in the event of any conflict with the provisions of this Policy, control.

## Public Inspection and Copying of Documents

Notwithstanding any other provision of this Policy to the contrary, all officers and employees of the Village must comply with the provisions of any other State law with respect to allowing the public inspection and copying of information or documents containing all or any portion of an individual's social security number. All officers and employees of the Village must redact social security numbers from the information or documents before allowing the public inspection or copying of the information or documents, as such information is exempt from disclosure under the Freedom of Information Act, pursuant to 5 ILCS 140/7(1)(b) as "private information, " as defined by 5 ILCS 140/2(c-5).

## Applicability

- This Policy does not apply to the collection, use or disclosure of a social security number as required by State or federal law, rule or regulation.
- This Policy does not apply to documents that are required to be open to the public under any State or federal law, rule or regulation, applicable case law, Supreme Court Rule or the Constitution of the State of Illinois.

## Compliance with Federal Law

If a federal law takes effect requiring any federal agency to establish a national unique patient health identifier program, the Village's compliance with said program shall not be deemed a violation of this Policy or the Act.

## Embedded Social Security Numbers

No officer or employee of the Village may encode or embed a social security number in or on a card or document, including, but not limited to, using a bar code, chip, magnetic strip, RFID technology or other technology, in place of removing the social security number as required by this Policy.

## Identity-Protection Requirements

- All officers and employees of the Village, identified as having access to social security numbers in the course of performing their duties, shall receive training in regard to protecting the confidentiality of social security numbers. Said training shall include instructions on the proper handling of information that contains social security numbers from the time of collection through the destruction of the information.
- Only officers and employees of the Village who are required to use or handle information or documents that contain social security numbers shall have access to such information or documents.
- Social security numbers requested from an individual shall be provided in a manner that makes the social security number easily redacted if required to be released as part of a public records request.
- When collecting a social security number, or upon request by the individual providing the social security number, a statement of the purpose or purposes for which the Village is collecting and using the social security number shall be provided.
- A written copy of this Policy, and any amendments thereto, shall be filed with the Village Board within thirty (30) days after approval of this Policy or any amendments thereto.
- The Village Administrator shall make sure that all officers and employees of the Village are aware of the existence of this Policy, and shall make a copy of this Policy available to each officer and employee. If the Village amends this Policy, then the Village Administrator shall advise all officers and employees of the Village of the existence of the amended Policy, and shall make a copy of the amended Policy available to each officer and employee of the Village.
- The Village shall make this Policy available to any member of the public, upon request.

## Violation

Any person who intentionally violates the prohibitions in Section 10 of the Act (which are set forth in Sections III.A. and III.B. of this Policy) shall, pursuant to the Act, be guilty of a Class B misdemeanor.

## Other

This Policy does not supersede any more restrictive law, rule or regulation regarding the collection, use or disclosure of social security numbers.