

VILLAGE OF GURNEE



PROPOSED BUDGET FISCAL YEAR 2018/19

PUBLISHED FEBRUARY 20, 2018

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SECTION I – TRANSMITTAL LETTER

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February 20, 2018

To the Citizens of Gurnee:

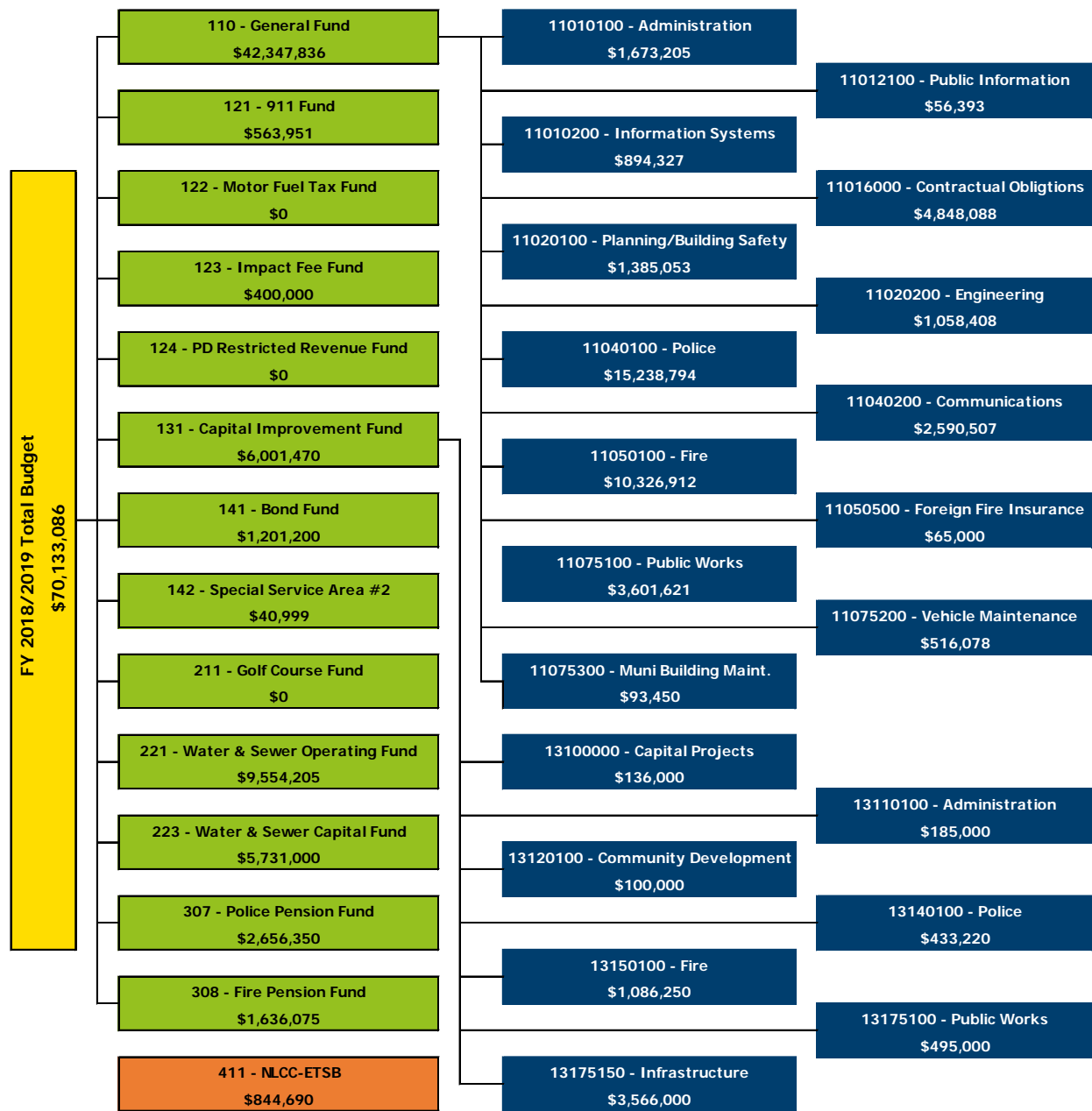
It is our privilege to present the Fiscal Year (FY) 2018/2019 Proposed Budget for the Village of Gurnee, Illinois. On an all-funds basis, FY 2018/2019 projected revenues are \$76.8 million an increase of 9.4% over FY 2017/2018, with projected expenditures of \$70.1 million an increase of 6.1%. The budget is balanced. The projected May 1, 2018 General Fund balance is \$25.6 million or 60.6% of FY 2018/2019 expenditures, well above the 35% requirement set by the Village Board. For the 18th consecutive year, the budget has been developed without a property tax.

The Village's FY 2018/2019 Proposed Budget focuses on key performance areas identified during the 2015 Strategic Plan update initiative. This includes continuing capital investments in our infrastructure, keeping public safety services strong, protecting the vitality of our local economy and enhancing communication with our residents and businesses.

FY 2018/2019 will include the much anticipated opening of Great Wolf Lodge and DICK'S Sporting Goods, the completion of significant renovations at Gurnee Mills, construction of a new two million gallon water tower and the addition of a Police Officer position. This excitement and optimism is partially offset by the continuing decline of the Village's main revenue source, Sales Tax. The decline can be attributed to two factors: 1) the State of Illinois implementing a 2% administrative collection fee effective October 2017; and 2) Continued online shopping and the lack of legislation to address this tax loophole. FY 2018/2019 will be the first full year the Village will feel the impact of the State's administrative fee and its' estimated \$330 thousand reduction to Home Rule Sales Tax revenue. Online shopping continues to impact brick-and-mortar sales, which are the basis for the Village's Sales Tax revenues. The lack of legislation at the State and Federal level requiring online retailers to collect sales tax continues to pressure the Village's budget. Some online retailers such as Amazon voluntarily collect and remit sales taxes. These taxes are not charged at the local rate, do not include Home Rule Sales Tax and are distributed by the State through Use Tax at a fraction of what municipalities would receive from brick-and-mortar transactions. This has forced the Village to reassess various tax bases and adjust to a changing shopping environment to maintain vital services. It is vitally important the Village work with the retail and business community to redefine the shopping experience in Gurnee to continue to attract visitors and out of town tax dollars. To offset these trends, as well as earmark funding for economic development, the Village Board will consider a 1% increase in the locally-imposed Amusement and Hotel Tax. These taxes have not been adjusted in over 20 years and collectively should generate an additional \$1 million in revenue, of which a portion will be dedicated for reinvestment in the local economy. Despite the aforementioned challenges, the Village remains in sound financial condition. The Village's reserves are strong, our debt is low, our retail base is healthy and we benefit from a dedicated workforce and involved citizenry.

BUDGET OVERVIEW

The Village of Gurnee's FY 2018/2019 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 have a responsible budget while minimizing taxation. The FY 2018/2019 Proposed Budget meets this goal without sacrificing service levels. The Village continues to be one of the very few communities in the State with neither a property tax nor utility tax. 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 following chart illustrates the allocation of financial resources across all Village funds (including inter-fund transfers).



Headcount across all departments is proposed to increase by 0.5 to 224.1 full time equivalents. This is the result of the elimination of a Finance II position (-1.0), Deputy Police Chief (-1.0), Deputy Fire Chief (-1.0), Fire Administrative Secretary (-0.5) and additions of a Staff Accountant (+1.0), Police Director of Support Services (+1.0), Police Officer (+1.0) and a Fire Management Analyst (+1.0).

The General Fund supports the day-to-day operations of the Village and includes most of the operating services such as fire and police protection, public works, community development and general administration. As in previous years, personnel costs represent the greatest share of the General Fund's expenses at 75.7%. For FY 2018/2019, this Fund is budgeted at \$42.3 million which represents a 6.4% or approximately \$2.5 million increase compared to FY 2017/2018. Of the \$2.5 million increase, \$2.0 million can be attributed to two categories: 49 - Other Financing Uses and 42 - Employee Benefits. The increase in 49 - Other Financing Uses is due to three items: 1) Great Wolf Resort (formerly KeyLime Cove) opening in July 2018; 2) \$300 thousand earmarked for economic development activities which was not included in prior year budgets; and 3) \$200 thousand transfer to the 131 - Capital Improvement Fund. In 2017 Great Wolf Resorts Inc. purchased KeyLime Cove Indoor Water Park Resort and began a comprehensive remodel of the property. This resulted in the property being closed during FY 2017/2018 and therefore not generating tax revenue. The recapture agreement the Village previously had with KeyLime Cove was modified and transferred to Great Wolf Resorts. The agreement stipulates that the Village will retain the first \$550 thousand of Hotel Tax and rebate any amount above that. In addition, the Village will rebate 100% of the Resort Tax generated by the property. With Great Wolf Lodge set to open shortly after the start of the fiscal year, the property will once again generate tax revenue and therefore the Village must budget the rebate as an expense in the FY 2018/2019 budget. Another expense that was not included in the prior year budget is \$300 thousand for economic development initiatives. As competition among communities for retailers continues to increase, it is important the Village has funding available should it determine that incentives are appropriate for securing an investment in the local economy. Failure to seize these opportunities when presented may result in them being lost to another community. The funding will come from a portion of the new revenue generated by the increase in Amusement and Hotel Tax. Historically, the Village has transferred budget surpluses to capital funds to fund future capital improvements. The financial impact of the temporary closure of KeyLime Cove forced the Village to utilize excess reserves for one year and no surplus is available to transfer. To maintain the capital program the Village budgeted a \$200 thousand transfer in FY 2018/2019 to the 131 - Capital Improvement Fund. The 42 - Employee Benefits category is increasing due to budgetary assumptions related to medical insurance, required contribution to pensions and collective bargaining agreement provisions related to cost of living adjustments.

Staff has worked to reduce expenses in the General Fund. Three-quarters of Village employees are covered by one of six collective bargaining agreements. The International Association of Firefighters contract expires on April 30, 2018; the Fraternal Order of Police and Illinois Council of Police contracts expire on April 30, 2019; while the remaining two contracts with the Local 150 Midwest Operating Engineers expire on April 30, 2021. In an effort to keep personnel costs down, the Village has utilized contracted assistance in areas where short-term service is needed. Included in the 43 - Professional & Technical Services category is additional funding for assistance related to IT support and financial services. The Administration Department utilized contract staff to fill a clerical position and assist in Finance during staff transition. The Community Development Department is utilizing contract employees for seasonal inspections and engineering services. The use of contractual assistance provides the Village flexibility when it comes to staffing levels. Staff is also reviewing internal processes for areas where technology or process improvements can reduce the burden or workload on staff in an effort to maintain current levels of personnel and reduce operating costs. Through the Gurnee Process and Innovation Committee (GPIC),

the Village analyzed and reduced office supply costs by utilizing consistent vendors across departments. GPIC also reviewed the postage and mailing process and determined utilizing a local business for that service would reduce costs and support local business. The Police Department is considering a change in scheduling software to automate various processes and reduce annual maintenance expenses. The Fire Department is moving forward with automating ambulance and patient reporting, and reviewing the outsourced billing contract, both items are expected to reduce billing expenses. Public Works has worked to reduce fuel and maintenance costs by analyzing fuel usage and tracking and managing maintenance costs on the Village fleet.

In FY 2017/2018 the Village consolidated its 911 communications center with the City of Zion pursuant to State legislation mandating mergers. The legislation required the consolidation of Public Safety Answering Points (PSAPS) and Emergency Telephone Systems Boards (ETSB). The newly formed Joint ETSB is called the Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB) and receives all disbursed 911 funds from the associated entities. The new Board functions as an independent entity and each member of the NLCC-ETSB makes eligible purchases from their municipal budget and seek reimbursement from NLCC-ETSB. The 911 Fund now acts as a pass-through for Gurnee specific purchases approved by the NLCC-ETSB, purchases will be made out of the 911 Fund and reimbursed to the 911 Fund from the NLCC-ETSB. The FY 2018/2019 budget includes \$564 thousand in expenses and reimbursements and includes maintenance contracts, upgrades to the radio system and mobile data computer replacement.

The Motor Fuel Tax (MFT) Fund is funded by state-shared revenue. The Village anticipates receiving approximately \$850 thousand in revenue in FY 2018/2019. Besides monthly distributions of MFT, the Village will also receive \$25 thousand from the High Growth Cities Program. Unlike prior fiscal years, the Village will not expend MFT funds this year for street resurfacing. This is partially due to the burden created by the required State paperwork that accompanies any spending of these funds on resurfacing. Rather, the Village will allow revenue to accrue and going forward will utilize MFT funds every other year, in combination with Capital Improvement funds, starting in FY 2019/2020. Motor Fuel Tax monthly distributions continue to show signs of decline which is a cause for concern as it relates to the Village's ability to fund roadway resurfacing with this state-shared resource. The Village continues to monitor political and economic factors which could impact the reliability of this revenue source in the future.

The Village's Capital Fund is supported by a dedicated 0.5% Home Rule Sales Tax, as well as transfers from the General Fund when available and limited grant and interest income. Management projects \$4.6 million will be generated from the dedicated Home Rules Sales Tax in FY 2018/2019. The FY 2018/2019 program will also be funded by a transfer of \$200 thousand from the General Fund, \$400 thousand from the Impact Fee Fund and a Fire-related grant for \$100 thousand. Curb appeal contributes heavily to Gurnee being a desirable place to live or locate a business. The Village continues to wisely invest in this area and FY 2018/2019 will mark another very aggressive capital infrastructure program. The Capital Fund accounts for \$2.6 million in roadway resurfacing, \$1.5 million for vehicles and equipment, \$750 thousand for building improvements, \$360 thousand for drainage improvements, \$200 thousand for contract engineers, \$150 thousand for sidewalk installation/improvement and \$100 thousand for enhancements to the East Grand Corridor. Further detail on the FY 2018/2019 Capital Improvement Projects can be found in *Section 7: Capital Improvement Budget Summary*.

The Bond Fund accounts for the Village's repayment of long-term debt and is funded by transfers from the General Fund. The Village has budgeted to make the necessary payment on one outstanding bond. This outstanding bond payment total \$1.2 million in FY 2018/2019. The 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

in the corporate boundaries of the Village. Even though the Village of Gurnee is a home rule community it voluntarily complies with the State Statute. As of April 30, 2017 the Village's ratio of General Obligation Bonded Debt to EAV was .55%, far less than 8.625%.

Special Service Area #2 Fund was established in conjunction with bringing municipal water and sewer to the Hickory Haven subdivision and is budgeted each year consistent with the repayment schedule. The FY 2018/2019 payment for Special Service Area #2 will be \$40,999. The Village receives the tax due and remits the payments related to the debt issued.

The Golf Fund was established to account for revenue and expenditures related to the Bittersweet Golf Course. In October 2017, the Village Board renewed a five year contract with GolfVisions, Inc. to manage the course. The Village did not have to expend any of these funds in FY 2017/2018 and is optimistic the same will hold true in FY 2018/2019.

The Water & Sewer Operating Fund continues to benefit from the restructuring of water and sewer fees that went into effect May 1, 2016. For FY 2018/2019 the Village anticipates combined water and sewer sales revenue to increase \$585 thousand compared to FY 2017/2018 year end projections. A major initiative in FY 2018/2019 is replacement of aging water meters. The Water & Sewer Operating Fund includes \$350 thousand to kick off 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 new remote readers. Currently meters are read by driving the meter route, providing readings and consumption history 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. 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. The two million gallon Knowles Road water tower is the highlight of the FY 2018/2019 program and expected to go vertical in the fall of 2018 with a completion near the end of 2019. The tower will bring the Village's water capacity to 8 million gallons and increase water pressures on the far west side of the Village. Water main replacement includes work along Hunt Club Road. The Hunt Club Road Water main project consists of replacing approximately 1,200 feet of deteriorated pipe with an extensive break history along with the installation of 1,600 feet of new pipe to create a loop for redundancy. This project will improve water service reliability in the southeast quadrant of Washington Street and Hunt Club Road including South Ridge, Rolling Ridge and the Wentworth subdivisions. Proposed equipment purchases are limited to one pick-up truck.

The Village acts as a fiduciary for the Police and Fire Pension Funds. The Funds are financed by investment income combined with employee and employer contributions. The lump sum employer contribution for FY 2018/2019 is increasing from \$1,738,100 last year to \$1,810,723 this year (\$72,632 or 4.2%) for Fire. The lump sum employer contribution for FY 2018/2019 is increasing from \$2,137,886 last year to \$2,207,368 (\$69,482 or 3.3%) for Police. The rate of return assumption in the Police and Fire pension funds is 7.00%.

BUDGET PRIORITIES & UPCOMING INITIATIVES

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

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

While our Vision describes where Gurnee wants to go in the future, the Mission establishes the Village's role in reaching that destination. The FY 2018/2019 Budget includes funding to support its three-fold Mission Statement:

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 Planning Update identified five key performance areas that will be at the forefront of Village operations over the next five years. These key performance areas 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 2018/2019 Proposed Budget.

Exceptional Village Services and Staff... The Village continues to make personnel and operational adjustments to ensure our residents, businesses and visitors are provided with quality services. The Police Department has historically had two Deputy Chiefs who were sworn personnel. In 2017 one of the Deputies retired and after an evaluation it was determined the position could be non-sworn. As a result, the Director of Support Services position was created. In order to maintain the number of sworn personnel, one Police Officer position was requested. The addition of this sworn officer will supplement the Village's patrol strength and allow the assignment of an additional officer to the Visitor Oriented Policing Team, which will increase the capacity to provide proactive services focused on the Village's hotel, retail and entertainment attractions. In the Fire Department, a Management Analyst position has been added as the Deputy Fire Chief position is expected to remain vacant throughout the fiscal year and the part-time administrative assistant position has been eliminated. The Management Analyst will assist in the day-to-day administration and analysis of the Department while working on improving current systems to bring them in line with industry best practices with a focus on efficiencies.

The Village's workforce structure has changed considerably in the last 18 months due to anticipated retirements and increased staffing in the Communications Center as a result of consolidation efforts with other municipal agencies to provide emergency dispatch services. Over the next three to five years, the Village's workforce structure will continue to be shaped and influenced by on-going retirements from long-tenured employees, legislative changes such as government consolidation efforts, technological improvements resulting in improved efficiency and productivity and increased demand for Village services. To ensure the Village is able to provide the quality services the public has come to expect, workforce planning was identified as initiative in the Strategic Plan. The Village needs sustainable human resources to accomplish its mission and key performance objectives and has formally engaged in a workforce planning process. The process is a continual effort aimed at meeting the demands of today and tomorrow in a more cost effective and efficient manner.

In order to better serve the community via technology, the Village included the Munis Citizen Self Service module as part of its financial system upgrade. Munis Citizen Self Service is an online portal provides residents web-based access to view and manage Village Water and Sewer account information, including current and past utility billing statements, water consumption history, and update account information such as email and phone. Similar to other utility providers such as ComEd and Northshore Gas, residents will have the option to pay water bills and other related billing invoices with a credit card in real time with account balances updating automatically. The service will be available for Village residents in early spring 2018.

Fiscal Sustainability... The projected May 1, 2018 General Fund balance is \$25.6 million which is 60.6% of FY 2018/2019 expenditures and well over the 35% requirement as set by the Village Board.

The Village does not levy a property tax, relying largely on economically sensitive revenues to fund operations and capital. As such, it is critical that the Village work in partnership with the business community to keep the local economy vibrant and attractive. FY 2018/2019 will include another exciting and unique project at Gurnee Mills. In February, the Village Board agreed to reimburse a portion of the costs for a tenant space renovation at the north end of Gurnee Mills. Alpha Media will occupy the renovated suite and

brings four of its radio stations to the Mall including WXLC, WIIL, WKRS and WLIP. This will enable Alpha Media to hold minimum of 32 shows and events per year in the Gurnee Mills show court with many projected to attract between 500 and 1000 people. In addition, the Mall will be finishing the \$6 million renovation to the west wing, which will include the much anticipated opening of DICK'S Sporting Goods.

In order to make up for declines in Sales Tax, earmark funding for economic development, maintain the Village's strong reserves and keep municipal taxation on Gurnee residents low, in early 2018 staff proposed increasing Amusement Tax from 3% to 4% and Hotel Tax from 5% to 6%. Amusement Tax had not been adjusted in 20 years, while Hotel Tax has not been adjusted in more than 30 years. A one percentage point increase in each would generate approximately \$1 million, of which a portion of this additional revenue can be earmarked for economic development purposes. The Village Board discussed the proposal on January 29, 2018 and concurred with staff's recommendation. The Board is expected to formally approve the change on March 5th, with the new rates going into effect May 1, 2018. With a large proportion of Amusement and Hotel Tax paid by visitors to the community, the rate adjustment will keep the burden on residents low, while providing additional revenue to support the programs and services such as Police, Fire and Public Works, which directly benefit those living in Gurnee.

FY 2018/2019 will also mark the opening of Great Wolf Lodge. Great Wolf, a worldwide leader of indoor water park family resorts with 17 resorts currently in its portfolio, purchased the KeyLime Cove Indoor Water Park property in 2017 and worked over a 12-month period to transform it into one of its northwoods destinations. The \$65 million investment included a complete re-theming of the property, expanded indoor and outdoor water park attractions, a ropes course and new dining and entertainment options to name a few. The hotel revenue sharing agreement that the Village had with KeyLime was modified allowing this investment to improve the Village's financial position and create new revenue for Visit Lake County. With the property scheduled to open in July 2018, it will once again generate Hotel, Food & Beverage and Sales Tax for the Village. The investment should solidify the property and local revenue for years to come.

Six Flags Great America is making further investments in the Park and will open the world's largest loop coaster in 2018. Dubbed the "Mardi Gras Hangover" the world-record breaking attraction will take riders forward and backward on a gigantic loop before suspending them completely upside down. Located in the Mardi Gras area of the Park it will be 100 feet tall and feature 32 seats in unique "face-off" design, with guests seated back-to-back and face-to-face. In addition to the Mardi Gras Hangover, the theme park will introduce a new Mardi Gras festival debuting in late-summer 2018. The planned event will include nightly shows, floats, beads, stilt walkers, unique food offerings and fireworks.

In addition to brick and mortar improvements, the Village also continues to invest resources in planning for the future. In late 2017, staff presented the updated the Multi-Year Financial Forecast (MYFF) and Multi-Year Capital Plan (CIP). The plans provide a plethora of information that help guide financial decision-making and resource allocation.

Well-Maintained Infrastructure... Our commitment to preserving our infrastructure is illustrated by a budget of \$11.8 million for capital infrastructure, as well as equipment and facilities upgrades. This funding is included in three funds; Motor Fuel Tax Fund, Capital Improvement Fund and Water & Sewer Capital Fund. This is the largest capital program in the Village's history, topping last year's historic program by \$600 thousand. The plan includes \$5.6 million for water and sanitary sewer systems, \$3.2 million for our transportation systems, \$1.6 million for vehicles and equipment, \$797 thousand for building improvements and \$473 thousand for stormwater management systems. The program is largely supported by dedicated Home Rule Sales Tax which accounts for approximately 40% of the overall funding.

The highlight of the FY 2018/2019 capital program is the construction of the Knowles Road water tower. This two million gallon tower will assist in improving the Village's storage capacity, as well as creating a new pressure zone west of Hunt Club Road. The total project is estimated at \$6.5 million, of which \$5.0 million is budgeted in FY 2018/2019. FY 2018/2019 will also include 3.2 miles of roadway resurfacing, with Almond Road between Grand Avenue and Washington Street the most visible project. The Proposed Budget also includes funding for infrastructure enhancements along Illinois Route 132. While under the control of the State of Illinois, this main thoroughfare is the lifeblood of Gurnee and must be kept structurally sound and visually appealing. Funding has also been included to continue sidewalk improvements and street lighting upgrades. A major drainage project in FY 2018/2019 will take place in the Providence Village neighborhood. The Engineering Division will be inspecting the overland drainage swales within public easements throughout the subdivision to identify areas of concern. Recommendations for remediation are likely to include fence removal, landscaping removal, grading and soil stabilizing turf mats. The Village will also continue its efforts to replace 1200 feet of aging, deteriorated water main along Hunt Club Road. This section has a history of breaks.

Safe and Livable... In addition to personnel changes highlighted earlier, our residents, businesses and visitors will also benefit from equipment replacements, planning initiatives, and continuing community events. The Fire Department will be submitting grant applications to upgrade portable and mobile radio equipment. The Department will also be replacing an aging engine, while the Public Works Department will be replacing two aging snow plows. The Community Development Department will complete updating the Village's Comprehensive Land Use Plan. The Comprehensive Land Use Plan was last updated in 1997 and provides a framework for zoning and other land use decisions while establishing guidelines for the future growth and development in the community. The Department is also evaluating the 2018-series International Building Codes for adoption in FY 2018/2019. The Village is currently operating under the 2012-series of codes. The International Code Council publishes new codes every three years. Alleviating large jumps in codes allows for more consistent building regulations and building products. It also protects the Village's Insurance Service Office (ISO) rating when code adoptions happen at least every six years. The ISO rating is one of the bases for determining insurance rates for both residential and commercial structures. The Village currently has a Class Two rating.

The Police Department continues to utilize technology to protect the public and its officers. In March 2017 the Department's body-worn camera program went live. While there was not a public outcry for the cameras, they increase transparency and are a very valuable asset in complaint resolution, training, liability mitigation and evidence. To further build upon this program, the FY 2018/2019 Proposed Budget includes funding to equip individual firearm holsters with smart sensors that activate body-worn cameras within a 30 foot range so that they can start recording when a service weapon is drawn. This is an additional layer of protection for officers and the public in high-stakes situations.

The Gurnee Fire Department has traditionally operated four advanced life support ambulances. In FY 2017/2018, one of these units was budgeted for replacement. When the new ambulance arrived and was put into service, rather than dispose of the unit it was replacing, this unit was moved into a reserve role thereby giving the Department five ambulances. The addition of the fifth ambulance allows the Department to remove an ambulance from service for preventive maintenance or emergency repair without affecting service levels.

High Quality Lifestyle... A major theme that came from the 2015 Strategic Plan update process was improving pedestrian mobility in the community. As a follow-up to this concern, a Blue Ribbon Committee (BRC) on Pedestrian Mobility was formed to review the issue and make recommendations for improvement.

In July 2017, the BRC presented a report that identified 30 projects that would improve accessibility and connectivity for pedestrians and bicyclists. These projects were then divided into priority tiers. With connectivity a priority, notable progress has been made over the past two years, including installation of a much-needed sidewalk on the west side of Route 21 between Grand Avenue and Washington Street, clearing of the undeveloped University Avenue right of way for a future walking path to connect the eastern edge of this area to Christine Thompson Park and the letting of a pedestrian connection along Knowles Road from the Com Ed Trail to Dada Drive that will connect the Village's system to the Lake County Forest Preserve District's Rollins Savanna. These high-profile improvements are just a starting point aimed at meeting community needs. The FY 2018/2019 Proposed Budget includes \$150 thousand to continue addressing BRC projects.

While Gurnee is often associated with large national retailers, the Village's local independent retailers, restaurants, and service businesses play a major role in meeting residents' needs and contributing to their quality of life. The Village will continue building upon collaborative efforts with the Village of Gurnee Chamber of Commerce to keep a focus on the interests of independent business and promote a "Shop Local" message throughout the community. Residents are encouraged to "Shop Small" for the holidays with a celebration of Small Business Saturday (Thanksgiving weekend) featuring deals and discounts at independent stores and restaurants. The annual arrival of the Canadian Pacific Holiday Train, enjoyed by residents and tourists alike, provides yet another opportunity to promote patronage of local Gurnee businesses to a broader audience. Local restaurants are showcased (via membership) during Visit Lake County's Restaurant Week each spring and in the Gurnee Independent Restaurant listing incorporated into the Chamber Guide each summer. Throughout the year, local businesses' special events and promotions are shared via the Gurnee's Got It Facebook page.

A focus of the Village's "Shop Local" efforts for FY 2018/2019 will continue to be the East Grand Avenue corridor. Input received during the Strategic Plan update process as well as in a follow-up survey confirmed that Gurnee residents infrequently choose East Grand for shopping, dining or services. With the recognition that development is dependent upon demand, the first steps toward revitalization must focus on reactivating the Corridor. An informal merchants' group that began meeting in FY 2017/2018 provides guidance on organizing events and promotions (e.g. Gurnee Days Parade, giveaways, outdoor farmers/artisans market) to re-introduce the community to the goods and services available on East Grand Avenue. Targeted infrastructure improvements and a focus on general maintenance and parkway aesthetics continue; in 2018/2019, Phase Two of a landscaping demonstration area is expected to be completed in cooperation with commercial property owners on the Corridor.

With Gurnee's reliance on tourism, the Village is always looking for ways to drive both local and regional demand. In 2018/2019 a new radio advertising campaign with Alpha Media will feature "Gurnee's Got It" messaging and frequent on-air segments with key community partners including Gurnee Mills, Six Flags, and the new Great Wolf Lodge. Alpha's four radio stations newly located in Gurnee Mills will bring a unique shopper experience and 32+ concerts and special events to attract visitors to Gurnee.

In addition, the Village will continue to partner with Visit Lake County, the County's official convention and visitors bureau. With three major attractions located in Gurnee, the relationship between Gurnee and Visit Lake County is critical. In FY 2017/2018, the Village continued to be a major financial contributor to the Bureau and is expected to make the decision to increase its contribution to a maximum of \$190 thousand per year. This is a result of both the increase in the Hotel Tax and the Village's desire to continue to support the Bureau. This eight percent increase in contribution allows Visit Lake County to further promote Gurnee as a premier tourism destination. The Bureau's collective sales and marketing approach stimulates

overnight stays, enhances visitor spending and ultimately generates a substantial economic impact for the Village, thereby allowing the Village to operate without a property tax and keep overall rates and fees at a minimum.

FACTORS AFFECTING THE BUDGET

Sales tax represents 40% of the Village's FY 2017/2018 General Fund revenue budget and this year's CIP revenue. Therefore, consumer spending habits and demographics are of the utmost importance to the Village's financial health. In the late 1990s and early-2000s Gurnee experienced a population boom with young families moving to the Village, resulting in a spike in sales tax revenue. Since that time, resident growth has slowed and the populace continues to age. The spending habits of young families differ from mature residents and impacts sales tax receipts. Growth in sales tax receipts has been near flat over the last two fiscal years and is expected to continue to decline slightly. Unfortunately, online shopping continues to negatively impact brick and mortar purchases. With federal legislation aimed at collecting sales tax on online purchases in limbo, it appears a nationwide solution is nowhere in sight. Fortunately, there have been some positive developments related to collecting online sales tax in Illinois at the state-level. Amazon, the Nation's largest Internet-based retailer, began collecting the 1% Illinois state sales tax on online purchases effective February 1, 2015 and many other online retailers have followed suit. The Village hopes this trend continues as it receives a portion of this through the distribution of Use Tax. The distribution is a fraction of what the Village would normally receive from a brick and mortar transaction. How substantial of an impact this will have on Gurnee is yet to be seen, however this is a small step in the right direction. The Village continues to work closely with the retail and business community to redefine the shopping experience in Gurnee.

Declining sales taxes has also impacted the Village's Multi-Year Capital Improvement Program. Home Rule Sales Tax accounts for 77.5% of the Village's non-water & sewer capital program. Historically the Village transfers General Fund operating surplus to capital funds to fund future improvements at the end of the fiscal year. In FY 2013/2014 the Village transferred \$3.4 million to the Capital Improvement Fund from the General Fund. This transfer combined with the dedicated Home Rule Sales Tax and additional surplus transfers have funded the capital plan for the last three fiscal years. Declining Home Rule Sales Tax combined with the impact from the temporary closure of KeyLime Cove, has forced the Village to draw down the balance in the Capital Improvement Fund more than anticipated. To adjust, the Village is increasing the transfer from the Impact Fee Fund to the Capital Improvement Fund to \$400 thousand to offset costs of sidewalk and storm water management. Additionally, the Village is budgeting a transfer of \$200 thousand from the General Fund in FY 2018/2019. Future Multi-Year Capital Plan years may need to be adjusted should the trend in declining Home Rule Sales Tax receipts continue.

As discussed earlier in order to make up for declines in Sales Tax, earmark funding for economic development, maintain the Village's strong reserves and keep municipal taxation on Gurnee residents low, in early 2018 staff proposed increasing Amusement Tax from 3% to 4% and Hotel Tax from 5% to 6%. Amusement Tax had not been adjusted in 20 years, while Hotel Tax has not been adjusted in more than 30 years. A one percentage point increase in each would generate approximately \$1 million, of which a portion of this additional revenue can be earmarked for economic development purposes (\$300 thousand in FY2018/2019). With a large proportion of Amusement Tax and Hotel Tax paid by visitors to the community, the rate adjustment will keep the burden on residents low.

Tourism in the form of Amusement, Food & Beverage and Hotel & Resort taxes represent 21.3% of the General Fund budget. This is up from 13.1% in FY 2017/2018 largely due to the opening of Great Wolf

Lodge and the aforementioned increases. The opening of Great Wolf Lodge accounts for a net positive impact to the General Fund of \$550 thousand in FY 2018/2019 and brings back a major attraction that should have a positive impact on other businesses. The Village restructured the rebate agreement in place with KeyLime Cove to attract Great Wolf Lodge and that expense is included in the General Fund budget once again. Amusement Park Tourism revenue is projected to be flat versus the FY 2017/2018 budget.

Income taxes are 6.8% of the General Fund budget. Effective January 1, 2015 the Illinois individual income tax rate decreased from 5% to 3.75% and the corporate income tax rate decreased from 7% to 5.25%. Municipalities currently receive 6% of personal and 6.86% of corporate state-wide income tax proceeds. One of the solutions to balancing the State of Illinois budget that passed in 2017 was reducing the municipal share of Income Tax by 10%. This was originally billed as a one-year reduction, although many municipal organizations believed it would continue. The 10% reduction remains in the Governor’s budget request for FY 2018/2019. The Village budgets based on a formula from the Illinois Municipal League that includes the reduction and as a result Income Tax totals \$2.9 million in FY 2018/2019. Management is closely monitoring the situation. The net impact to the General Fund is approximately \$300 thousand.

FUND BALANCE AND BOND RATING

In accordance with the Village’s *General Corporate Fund Balance Policy*, an unreserved fund balance for the General Fund should at a minimum equal 35% of the subsequent fiscal year’s expenditures. Fund balance is defined as assets of a fund less liabilities as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an unreserved fund balance. According to its policy, the Village must maintain an unreserved fund balance of approximately \$14.8 million for FY 2017/2018. 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, 2018 General Fund balance of \$25.6 million equates to 60.6% of FY 2018/2019 expenditures. The following chart shows the General Fund balance for three years:

	Fiscal Year Ended 4/30/17 (Actual)	Fiscal Year Ended 4/30/18 (Projected)	Fiscal Year Ended 4/30/19 (Projected)
Net Change in Fund Balance	\$1,097,525	-\$367,486	\$87,011
Fund Balance	\$26,016,882	\$25,649,396	\$25,736,407
Budgeted Expenditures	\$35,762,586	\$39,808,820	\$42,347,836
Fund Balance/Expenditure Budget %	65.4%	60.6%	60.8%

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.

In a report explaining the rationale for the upgrade, 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 the Village’s 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 retail and tourism 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 budget was compiled to adhere with the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program. The Village has been granted this prestigious award for the past ten budget documents.

The GFOA of the United States and Canada presented an award for Distinguished Budget Presentation to the Village of Gurnee, Illinois for its annual budget for the fiscal year beginning May 1, 2017. 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. We believe our current budget continues to conform to the program requirements and we are submitting it to GFOA to determine its eligibility for another award.



SUMMARY

This budget includes funding that places capital improvements at the forefront of Village operations while continuing to keep public safety as a priority. Preparation of the budget is a long and demanding task that reflects the contribution of the entire organization. We would like to thank the Village Board, Village citizens and many staff members who participated in the preparation of the Fiscal Year 2018/2019 Budget.

Respectfully submitted,

Kristina M. Kovarik
Mayor

Patrick A. Muetz
Village Administrator

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SECTION II – ORGANIZATION & SERVICES

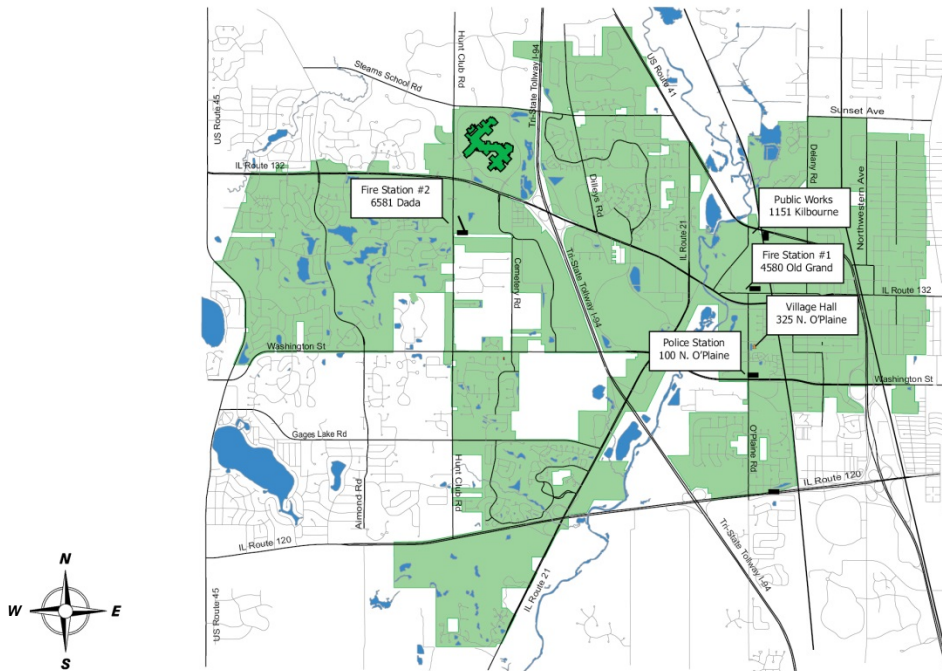
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VILLAGE BACKGROUND

SPATIAL REFERENCE - VILLAGE OF GURNEE, ILLINOIS

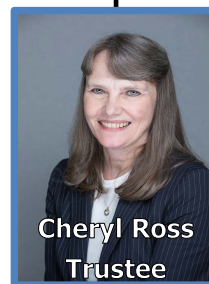
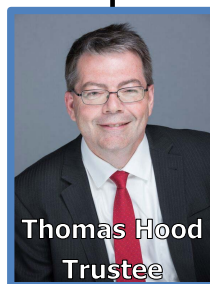
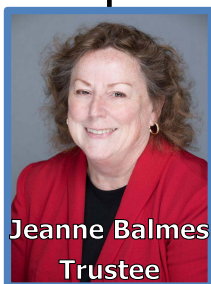


CORPORATE BOUNDARIES - VILLAGE OF GURNEE, ILLINOIS



PRINCIPAL OFFICERS

ELECTED OFFICIALS



APPOINTED OFFICIALS/EXECUTIVE STAFF

Patrick Muetz
Village Administrator

John Kavanagh
Fire Chief

Kevin Woodside
Police Chief

Tom Rigwood
Public Works Director

Jack Linehan
Asst. to Administrator

Christine Palmieri
HR Director

Scott Drabicki, P.E.
Village Engineer

Brian Gosnell
Finance Director

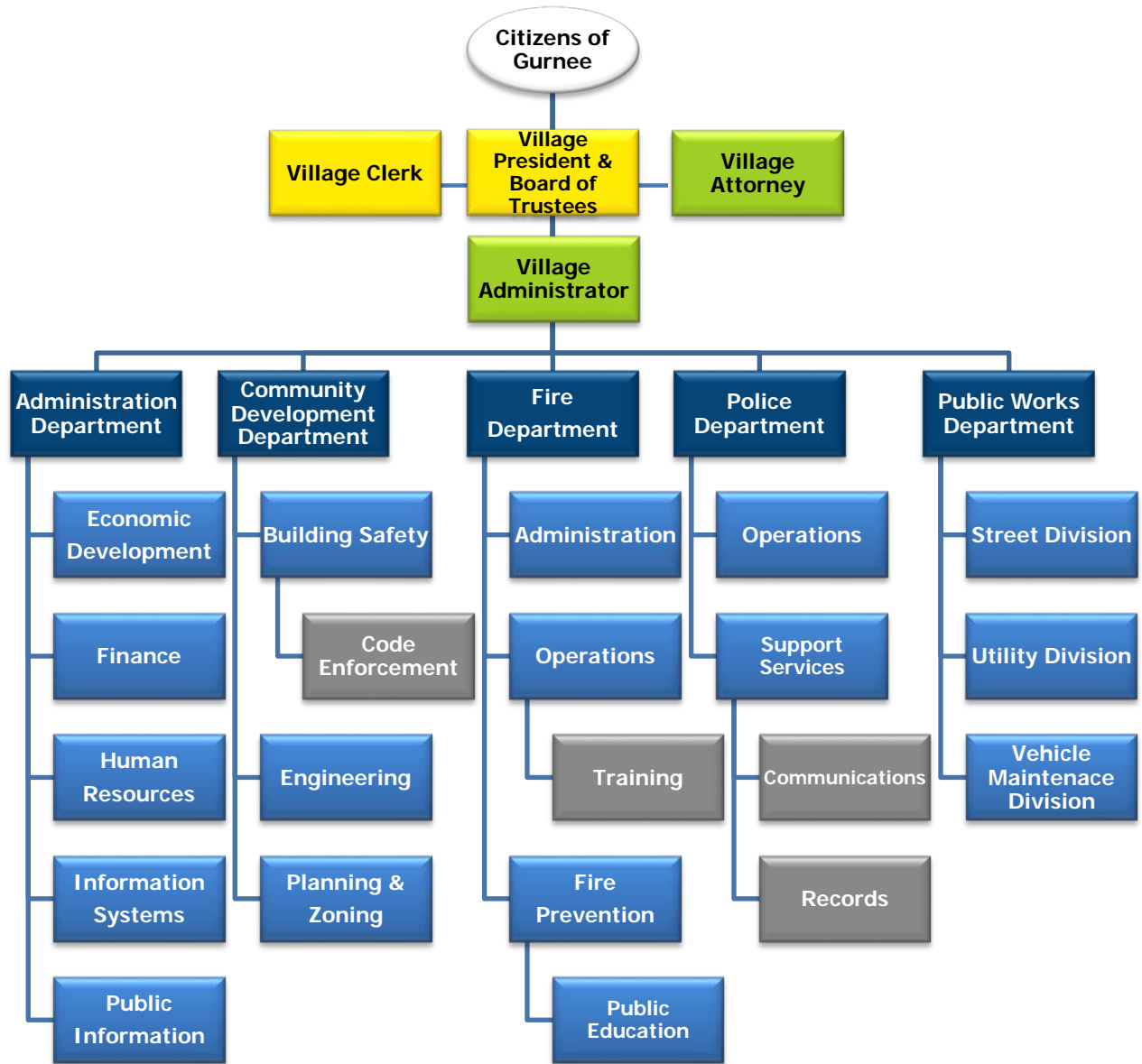
Chris Velkover
Info Systems Director

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

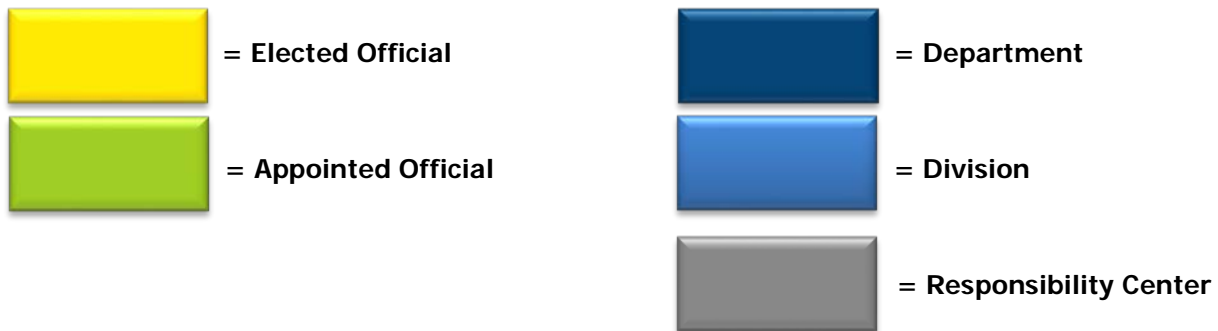
Tracy Velkover
Planning Manager

Ellen Dean
Economic Development
Director

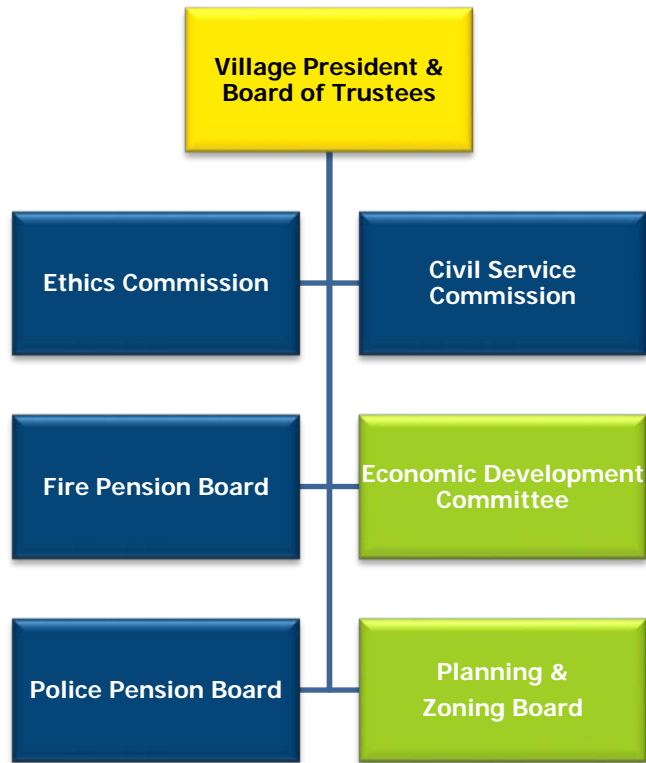
ORGANIZATIONAL CHART



LEGEND



BOARD & COMMISSION STRUCTURE



 = Board of Trustees

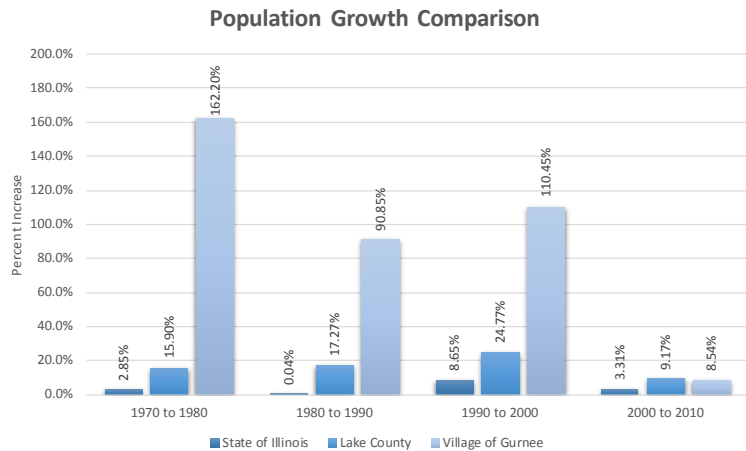
 = Advisory Board

 = 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.

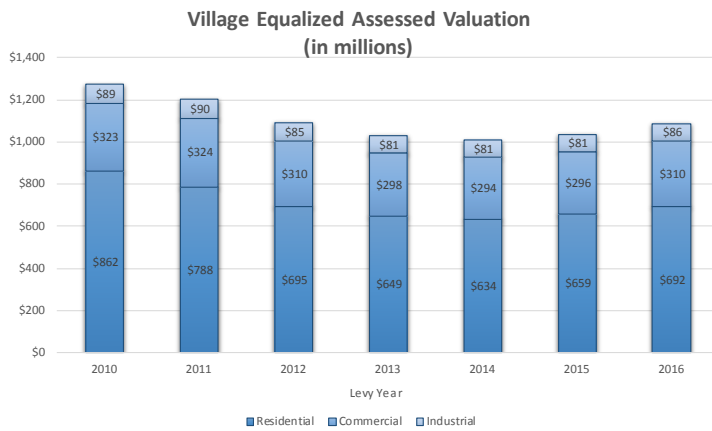
As illustrated by the *Population Growth Comparison* chart, the growth the Village of Gurnee has experienced over the past 40 years has greatly outpaced that of the State of Illinois and Lake County. The percent change in population for the Village of Gurnee since 1960 has been 1709%, compared to the 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 population is 31,295. Now that the Village is reaching its build-out capacity (population estimated to reach 35,000), 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, 21% commercial, 12% parks/open space, and 9% industrial. 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, Wisconsin, 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



29%. 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 2016 and may reflect rising EAV values in Lake County. 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 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. 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 permission of the Village Board including the Village Administrator, Village Attorney and several Department Heads. The Village Administrator manages the day-to-day operations of the Village under the guidance and direction of the Village Board. Appointed Department Heads manage the operations directly related to their Department's responsibilities.



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

VILLAGE SERVICES

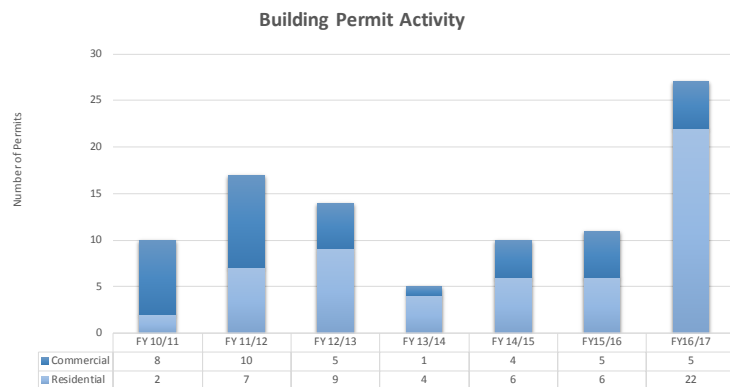
The Village of Gurnee provides services considered comparable and in line with the vast majority of other municipalities in the United States, including centralized administrative services, planning & zoning, building inspections, code enforcement, engineering, police services, 911 communications dispatch, fire prevention, fire rescue, emergency medical services, infrastructure and fleet maintenance

and finally, water and wastewater conveyance and utility billing. 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 215 full-time employees and approximately 20 seasonal/part-time employees. The Village has six bargaining units representing employees in each of the departments. In the Police Department, the Fraternal Order of Police (FOP) cover police officers, while two separate Illinois Council of Police (ICOPS) units cover police sergeants and communication operators. The International Association of Firefighters (IAFF) covers firefighters/paramedics and fire lieutenants in the Fire Department. Finally, maintenance workers in the Public Works Department and select personnel in the Administration and Community Development Departments, as well as the Fire Prevention Bureau, are covered by one of two Local 150 Midwest Operating Engineers contracts. The Village’s contract with IAFF was signed through April 2018. The FOP and ICOPS contract representing police sergeants expires at the end of April 2019. The initial ICOPS contract covering communication operators was approved through April 2020. The Local 150 contract was approved through April 2021.

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 (opening summer 2018), making it a leading retail, recreation and hospitality center in northern Chicagoland.

As illustrated by the Building Permit Activity chart to the right, residents continue to invest in their homes, and businesses continue to expand their operations in Gurnee due to the Village’s location and strong recognition by visitors. In fiscal year 2016/17 vs. 2015/16, the total number of building permits issued increased by 145%, and the cost of construction represented by those permits increased nearly 200%.



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 2017/2018 budget, sales tax dollars represented approximately 47% of the Village’s General Fund revenue.

The Village has a total of 22 shopping centers with 5,325,000 square feet of floor area and 14 industrial/office parks with 4,267,000 square feet of floor area. The most significant shopping center is Gurnee Mills. This enclosed mall has over 1.8 million square feet and includes over 200 stores under one roof.

Gurnee Mills features the best names in manufacturers' full-line stores and retail outlets including Bass Pro Shops Outdoor World, Macy's, Bed Bath & Beyond, Burlington Coat Factory, H&M, Kohl's, Marshall's Home Goods, Off 5th Saks Fifth Avenue Outlet, Last Call by Neiman Marcus, Floor & Decor, Sears Grand, and Victoria's Secret. The Gurnee Mill's dining experience was expanded in 2017 with the addition of Chicago Woodfire Pizza Co., which offers a full dining experience. In 2018, Dick's Sporting Goods will open as an anchor store to replace the vacancy previously left by Sporting Authority. Additionally, there are plans for Alpha Media LLC to open an inline store for their radio operations, providing additional entertainment and music opportunities for the mall.



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 continues to invest in the Mall's infrastructure recently approving a \$6 million investment (with up to \$1 million assistance from the Village) in common area interior and exterior upgrades to be completed by 2018/2019. This type of investment positions Gurnee Mills to readily attract new tenants and keeps customers coming back.

Vacancies in Gurnee Mills are few and short-lived, and this halo effect benefits the entire Grand Avenue Corridor. Other major retailers in the Village include Walmart, Sam's Club, Target, Home Depot, Menard's, Lowe's, Best Buy, Jewel, and Mariano's which have all developed along Grand Avenue. This corridor also serves as "auto row" for dealerships which also contribute to the Gurnee economy and sales tax base, including Dodge Chrysler Jeep RAM, Pontiac-GMC, Honda, Volkswagen and Hyundai/Genesis.

The Village continues to be attractive to retailers and customers and has welcomed both large and small businesses in the past year. In calendar year 2017, the Village issued 129 new business licenses in town, including 53 at Gurnee Mills Mall.

The Village is also home to Six Flags Great America and Hurricane Harbor, a 300-acre amusement park located in the center of the Village, which attracts approximately three million visitors annually. The Village currently receives 3% on each admission ticket sold, generating approximately \$2.4 million in amusement revenue each year. The FY 2018/19 budget includes a proposal to increase the amusement tax rate to 4%, generating an estimated additional \$1 million annually. The Six Flags Corporation continues to make enhancements to the park to attract new and returning visitors, including the addition of Hurricane Harbor, a tropical themed water park, in 2006. In 2011, Great America opened Riptide Bay, an addition to Hurricane Harbor, which features an activity pool, surfing simulator, body slide and a 4-person tube slide. In 2012, Great America debuted X-Flight, the second wing-type rollercoaster to open in North America and only the sixth in the world. Two years later Six Flags also introduced Goliath the world's fastest, tallest and steepest wooden rollercoaster. Goliath reaches speeds of up to 72 miles per hour and features a 180-foot nearly vertical 85 degree drop.

In 2016 Six Flags Great America unveiled an indoor 4D "dark coaster" ride dubbed "Justice League: Battle for Metropolis." Battle for Metropolis is a high-volume attraction designed to accommodate 900 riders per hour. The innovation continued in 2017 with The Joker, a free-fly coaster featuring flips, inversions, and 90+ degree drops.



Six Flags Great America is making further investments in the Park and will open the world’s largest loop coaster in 2018. Dubbed the “Mardi Gras Hangover” the world-record breaking attraction will take riders forward and backward on a gigantic loop before suspending them completely upside down. Located in the Mardi Gras area of the Park it will be 100 feet tall and feature 32 seats in unique “face-off” design, with guests seated back-to-back and face-to-face. In addition to the Mardi Gras Hangover, the theme

park will introduce a new Mardi Gras festival debuting in late-summer 2018.

With 23 million visitors annually, the Village is a major hospitality center boasting 1,738 hotel rooms and 140 restaurants. The local Holiday Inn and Conference Center completed a comprehensive remodeling in the summer of 2012. The remodeled facility features 220 guest rooms, a full-service conference center and Spice restaurant.

In 2017, Great Wolf Lodge purchased KeyLime Cove and is the Village’s largest hotel/resort property featuring 414 rooms and a full-service indoor water park that is anticipated to be completed in mid-2018. This project is a \$65 million to re-theme and expand the resort. Upon acquisition by Great Wolf Lodge, the size of the indoor water park will increase by 20,000 square feet; a new outdoor pool and water features will be added and the entire property will be re-themed to the northwoods motif for which Great Wolf Lodge is well known. The Gurnee location will be the sole Chicago location for the chain which includes 14 properties nationwide with several more in construction or pre-development.



All hotel/motel visitors to the village currently pay a 5% local “bed tax”. The proposal for the FY 2018/19 budget would increase the hotel/motel tax to 6%. In December 2004, specifically for KeyLime Cove, the Village approved a 2.0% “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.

Restaurants are a critical contributor to Gurnee’s position as a regional entertainment center, and the Village offers a variety of chain and local restaurants from which residents and guests may choose. In FY 2017/18, Chicago Woodfire Pizza opened at Gurnee Mills and Chick-fil-A and Cold Stone Creamery opened nearby on Grand Avenue. Other chains include fast casual offerings such as Five Guys Burgers and Fries, Burger King, Chipotle, McDonald’s, Red Mango, Subway, Wendy’s and many others, as well as family-

oriented, table service chain restaurants such as Baker's Square, Cracker Barrel, Uno's Pizzeria, Friday's, Outback Steakhouse, Olive Garden, and Red Robin.

Over 30 independent eateries including Tina's Italian Kitchen, Kaiser's Pizza, Momcorn, Saluto's Italian Restaurant, Steven's Steakhouse, Tacos El Norte, Timothy O'Toole's and Royal Thai, to name a few, also contribute to the Village's food & beverage tax base and support local hospitality. In 2015 the Village welcomed The Chocolate Sanctuary and Primo Italian American Restaurant. The Chocolate Sanctuary is a New American restaurant featuring chocolate in many of its dishes. Primo specializes in Italian-American cuisine. In late 2016, Jalisco opened its doors in the heart of Gurnee, serving the owners' family recipes in a traditional Mexican style.

Gurnee's newest independent restaurant, Chicago Woodfire Pizza Co. made its debut at Gurnee Mills in early 2017, adding an outdoor dining component that is coveted and difficult to find, especially in a mall environment. The Village will continue to actively diversify its restaurant offerings to bring even more choice to residents and visitors.

In addition to its commercial activity, the Village of Gurnee also boasts a strong industrial base with approximately 9% of the land zoned for industrial uses. Rail and highway access, location and an abundance of local resources make Gurnee's six industrial parks some of the most attractive in the greater Chicagoland area. The most recent addition is the Class A, 135-acre CenterPoint Business Center at the southwest corner of Route 132 and I-94. Signature firms located in CenterPoint include Teva Pharmaceuticals, Kalle USA, Weiman Products, and Akorn. Several lots remain available in CenterPoint Business Center for future development. The adjacent Tri-State Business Park is home to NYPRO, Sterigenics, Ohio Medical, Domino Amjet and Tablecraft as well as the educational facilities of Columbia College and DeVry University.

In November 2015, the Village welcomed AKHAN Semiconductor, the global leader in diamond lattice technology. Diamond semiconductors are a pioneering, energy efficient technology developed by AKHAN and Argonne's Center for Nanoscale Materials. AKHAN's facility is anticipated to house a technology incubator with the ability to both model and fabricate new technology and encourage continued technology growth in the Village. In 2016, Handi-Foil, manufacturer of recyclable aluminum cookware products, took occupancy of an existing 200,000 square foot building as an expansion of its Wheeling operations. In 2017, Nypro underwent a 90,000 square foot expansion of its manufacturing and clean room facility with intent to add 50-60 new jobs by 2019.

CenterPoint and TriState are beginning to experience the benefits from a "hyper build" 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.

State-of-the-art medical facilities located throughout the community such as the Advocate Condell Immediate Care Center, Greenleaf Center, Vista Health System and NorthShore University HealthSystem provide health care industry jobs and services for local residents.

Senior and Supportive Housing developments have grown in importance during the past few years and became a large part of the local economy in 2012 when two new residential complexes, Thomas Place and Heritage Woods, finished construction and opened to new residents. Thomas Place is a 101-unit affordable, independent living senior development located near the intersection of Washington Street and Hunt Club

Road, while Heritage Woods is a 105-unit affordable assisted living facility located in the East Grand Gateway District. In 2015, the Village welcomed Autumn Leaves, an Alzheimer's care facility. Recently opened is Bickford, a 38,000 square foot, 60-unit assisted living facility targeted to open in late 2017. The Village also recently welcomed Stonebridge, a 120-unit supportive care facility for disabled adults of all ages.

The Village is dedicated to further advancing economic development for the benefit of residents and visitors. The Village's economic development strategy continues to be shaped by its strategic location, highly skilled workforce, and its large non-resident/visitor population. Recognizing the importance of marketing these assets and leveraging them, the Village hired its first Economic Development Director in FY 2014/2015. With the addition of full-time staff, the Village's efforts have matured into a full complement of business retention and attraction tools that are consistent with those offered by competitive communities. Occupancy in all sectors has been consistently high, with notable strength in retail (only 2.1% vacant) and skilled manufacturing (7.2% vacant).

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 State of Illinois Department of Commerce and Economic Opportunity and Intersect Illinois. 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. In 2017, a Small Business Saturday shopping event sparked participation by 30 small retailers and restaurants.

A major policy initiative begun in FY 2016/2017 concerns a very local commercial corridor known as the East Grand Gateway, east of Highway 41. With assistance from the Urban Land Institute, a revitalization plan was developed which suggests land uses appropriate to the trade area and market-tested action steps for attracting new investment and new vibrancy to this corridor. Implementation of the plan began in FY2017/2018 with an investment of \$100,000 towards streetscape improvements and marketing efforts for the corridor. These improvements included the installation of landscaping improvements in a private-public partnership between the Village and business owners.

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 walking track. The District also acquired the former Gold's Gym facility on Nations Drive and has

transformed it into FitNation, a new, 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.

EDUCATION

Elementary education is provided by Woodland District 50 and Gurnee Grade School District 56. Woodland District 50 is comprised of early childhood through Grade 8 and is the seventh largest school district in the State of Illinois. Woodland School District 50 encompasses 33 square miles and educates over 7,000 students. Woodland serves all of 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 sending students at the end of eighth grade to Warren Township High School. Students in Gurnee District 56 are in grades early childhood through eighth grade and are educated at four schools. 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 in Chicago's far north suburbs or in 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.

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

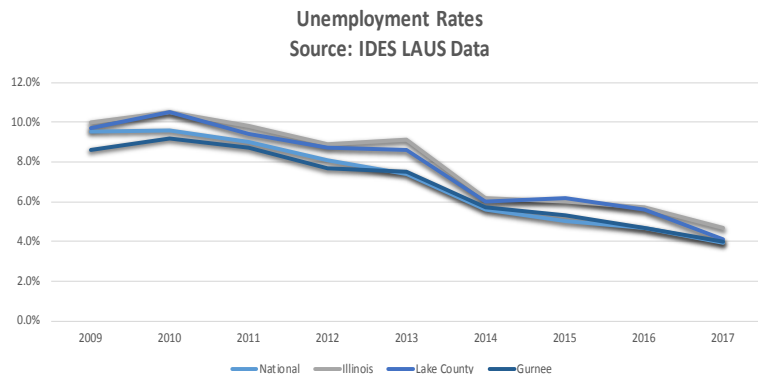
Department of Transportation (LCDOT). Each respective highway authority is responsible for snow and ice removal, as well as patching and resurfacing to maintain the pavement. Gurnee officials work closely with all the agencies to coordinate maintenance and improvement projects.

In FY17/18, the Village completed \$11.4 million in capital improvement projects including roads, sewers, and infrastructure. 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 2017/18 capital improvement program, the Village reconstructed .6 miles of road on Magnolia Avenue and the realignment of Emerald Avenue. Additionally, resurfaced 4.1 miles of roadway throughout the community and performed patching of roads to improve conditions village-wide.

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

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

Gurnee's annual average unemployment rate has closely followed the national average trend over the period presented. For calendar year 2017, the Village's average unemployment rate decreased .7% from 2016 to 4.0%, the lowest local rate since 2008. Gurnee's 2017 unemployment rate was .1% higher than the national rate and .7% lower than the State of Illinois rates.



PRINCIPAL EMPLOYERS

Gurnee Mills Mall is the largest employer in Gurnee. The following is a list of Gurnee’s top 5 employers:

2017 Calendar Year		
Employer	# of Employees	# of Employees as a % of Village Population
Gurnee Mills	4,800	15.3%
Six Flags Great America	3,000	9.6%
District 121 (Warren Township HS)	465	1.5%
Nosco Printing Group	400	1.3%
Gurnee School District No. 56	360	1.2%

Source: 2016 Illinois Manufacturers Directory, 2016 Illinois Services Directory and a selective phone survey

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 39.3 years.
Education Level:	14.47 is the average years of schooling.
Income:	Median household income is \$92,173.

Source: Illinois Department of Employment, city-data.com

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 and in line 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 permission 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

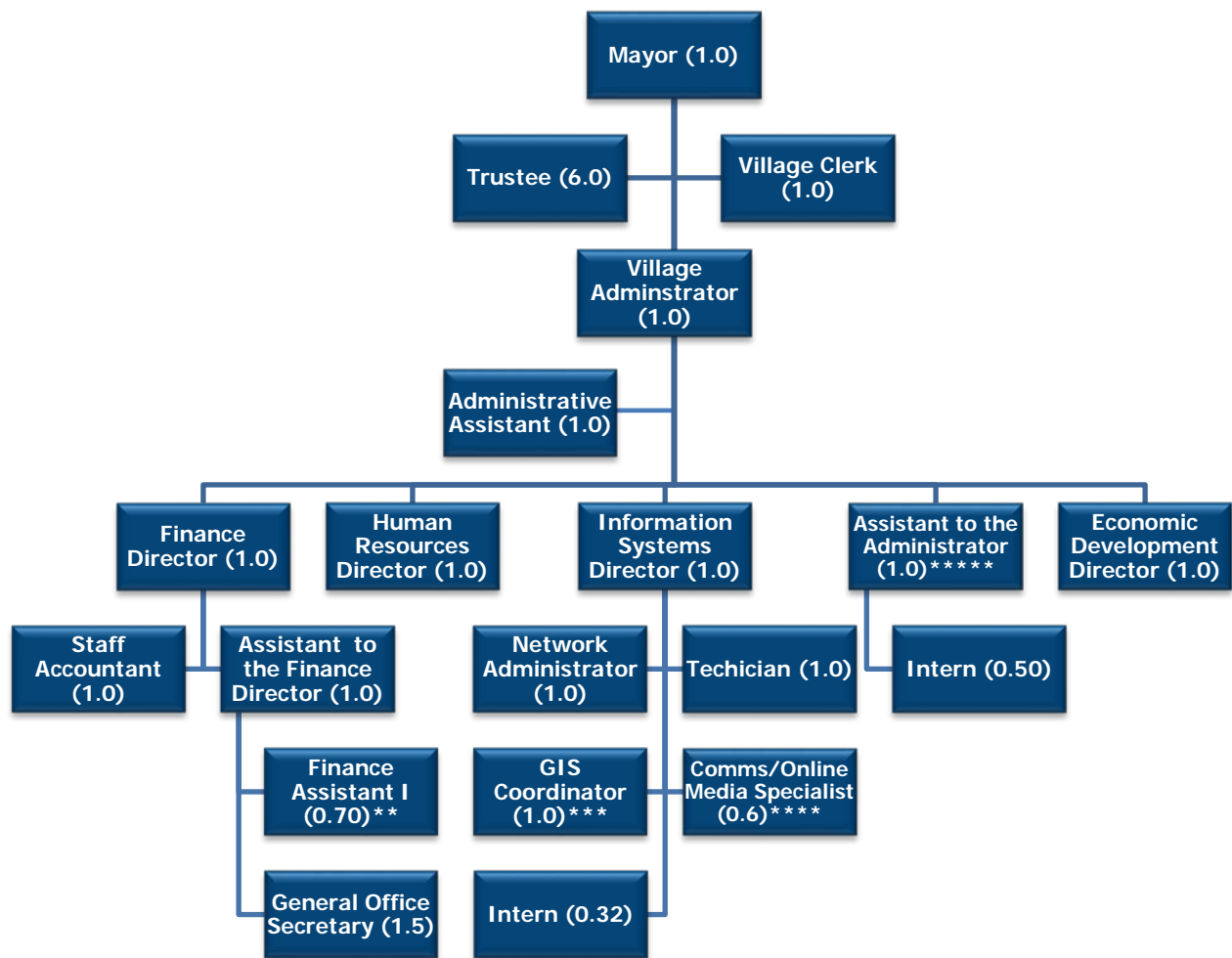
The primary operating goal of the Village is "to provide the highest possible services to the Village's citizens, visitors and businesses while keeping taxation and other charges at a minimum."

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.

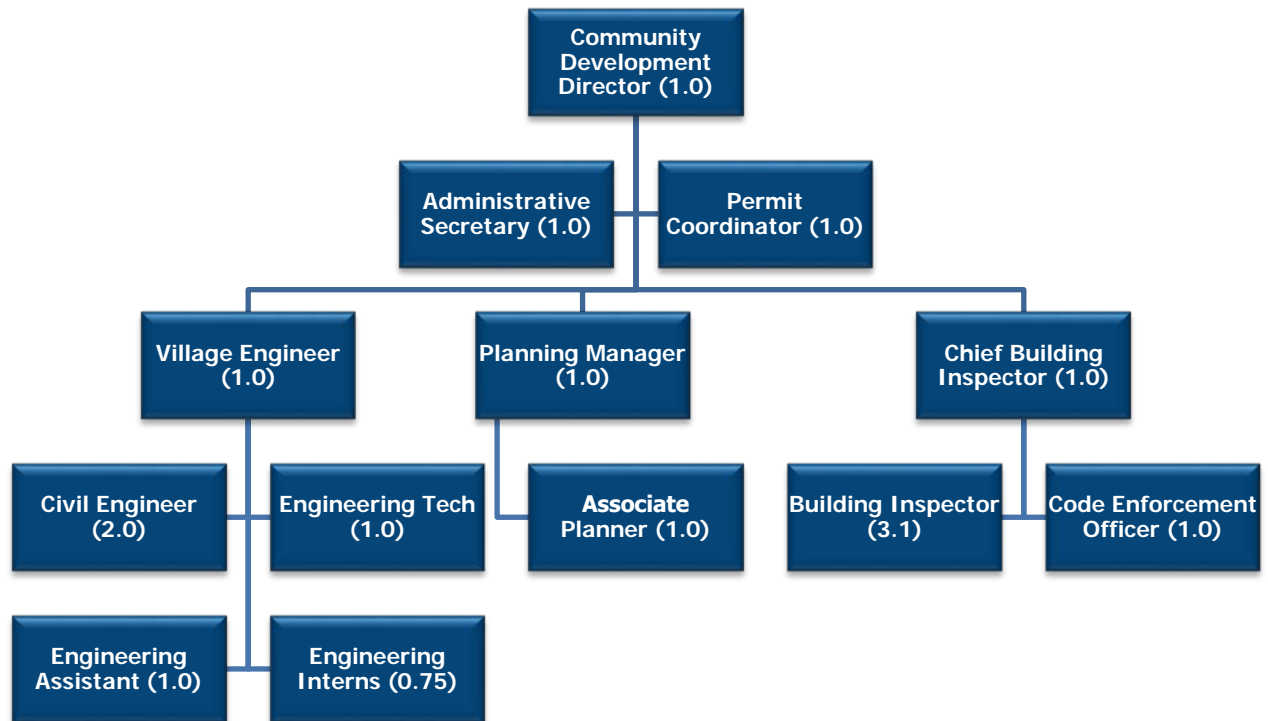
***** Assistant to the Administrator is split 0.60 Administration 0.20 PW Streets and 0.20 PW Utility.

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.

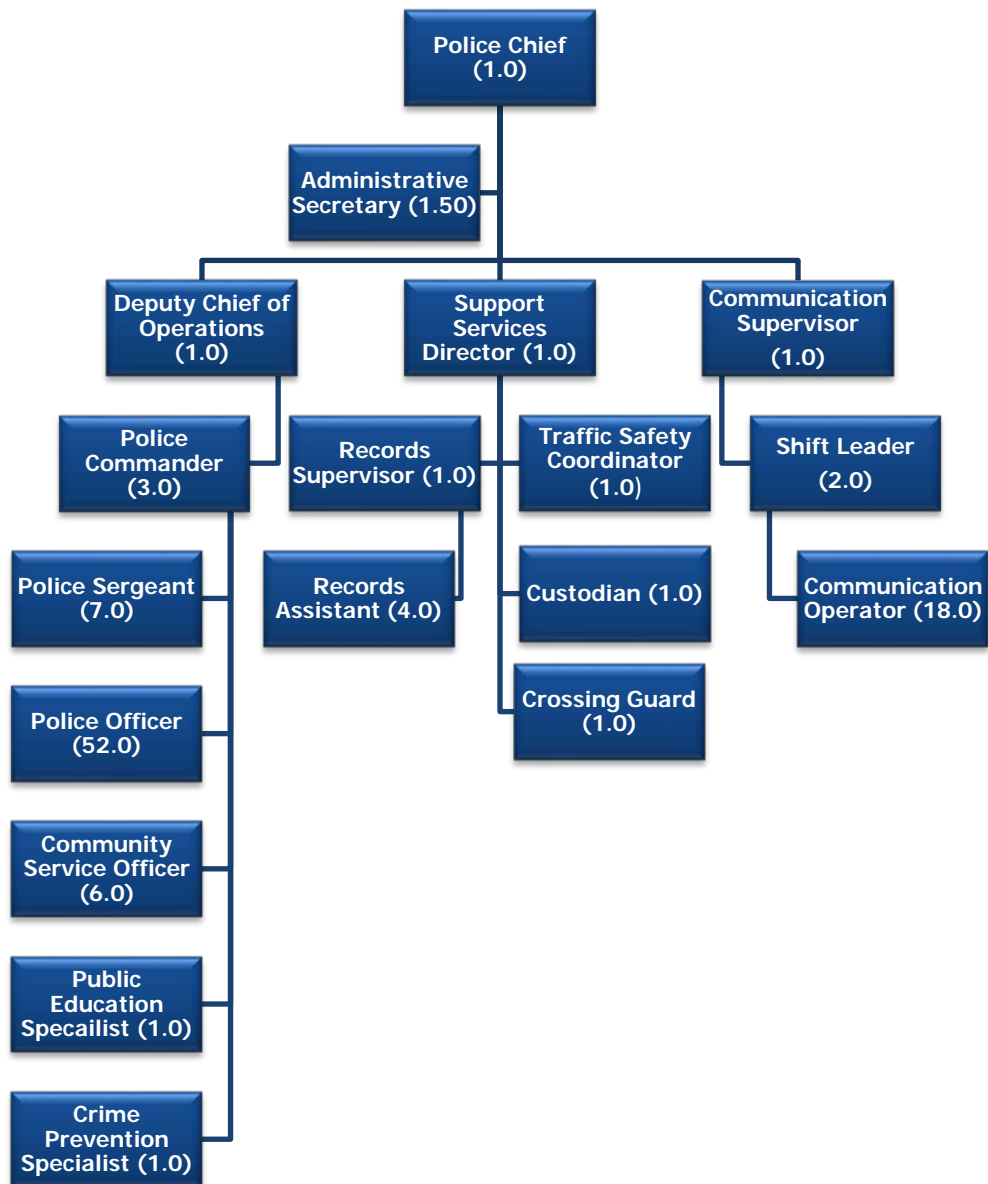
POLICE DEPARTMENT

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 and a civilian Director of Support Services. Within the Department there are two divisions: Operations and Support Services.

Departmental Structure:

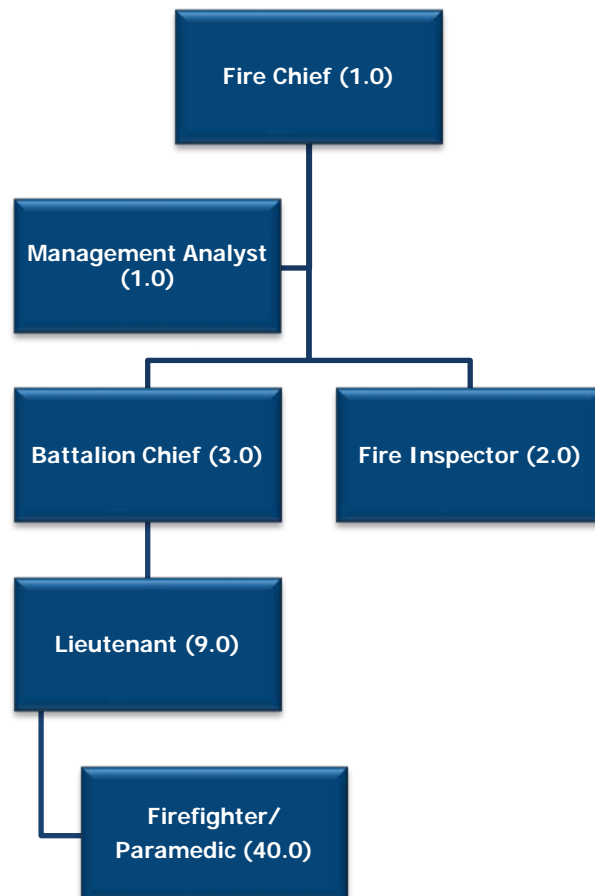


FIRE DEPARTMENT

Departmental Description:

The Gurnee Fire Department (GFD) provides a variety of emergency services to protect the lives and property of its citizens. Operating out of two stations, the Department provides 24-hour fire, rescue, and EMS services. The GFD's headquarters station is located at 4580 Old Grand Avenue, with a second station located at 6581 Dada Drive. The Department serves over 30,000 Gurnee residents, as well as an additional 30,000 residents of the Warren-Waukegan Fire Protection District through a contract. In 2017, the Gurnee Fire Department responded to a total of 6,230 emergency calls. The Department is led by the Fire Chief and includes one Management Analyst, three Battalion Chiefs, nine Lieutenants, forty firefighter / paramedics, a training officer, and three fire prevention personnel. The Fire Department oversees two separate cost centers, Fire - Administration (11050100) and Foreign Fire Insurance (11050500).

Departmental Structure:

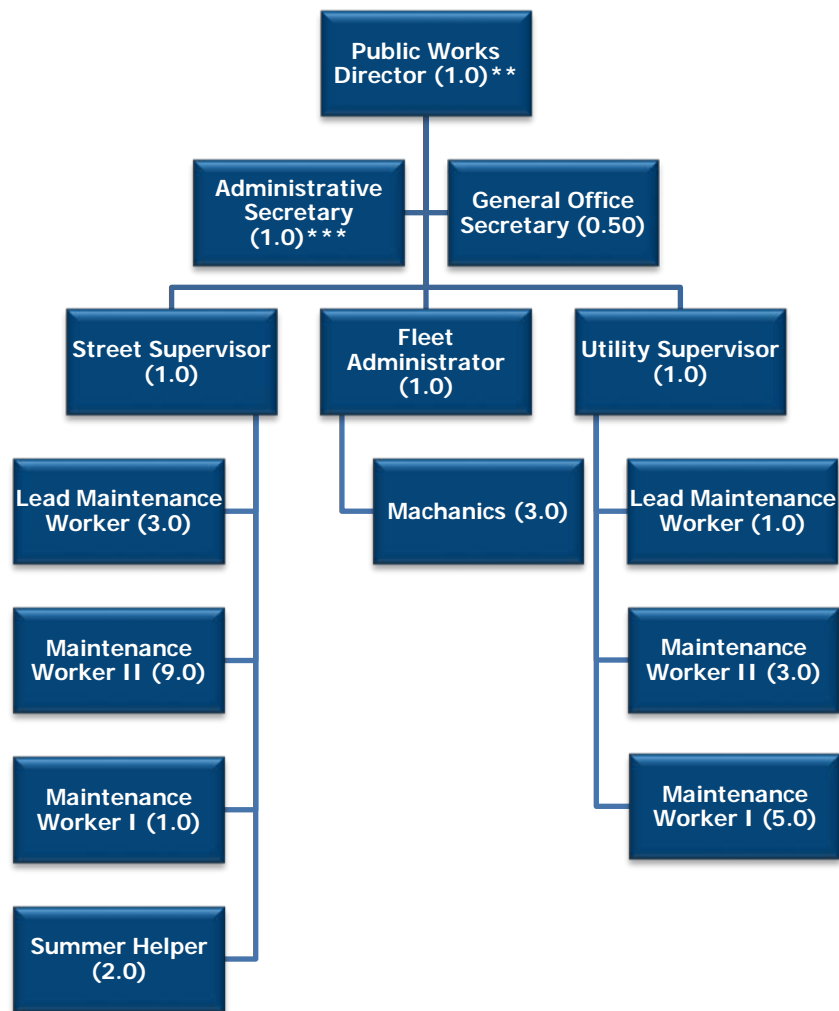


PUBLIC WORKS DEPARTMENT

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 who oversees three operating Divisions: Streets, Utility and Vehicle Maintenance. Working in conjunction with the Director are the Street and Utility Supervisors, who oversee each respective Division, and the Fleet Administrator, who oversees the Vehicle Maintenance Division. The Public Works Department oversees three separate cost centers, Public Works - Administration (11075100), Vehicle Maintenance (11075200) and Utility Operating (22175500).

Departmental Structure*:



**Based on reporting structure.*

*** The Public Works Director is split 0.60 streets and 0.40 utility cost centers.*

****The Administrative Secretary is split 0.40 streets and 0.60 utility cost centers.*



SECTION III – STRATEGIC PLAN

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OVERVIEW

PURPOSE, OBJECTIVE & REPORTING

Realizing the importance of establishing a sound base for future financial and non-financial decision-making in an ever-changing environment, the Village of Gurnee embarked on an initiative to create a formalized strategic plan in late-2007. Strategic planning is essential because it helps determine where an organization wants to go, how it will get there, and how it will measure progress toward the goal. During the 2008 initiative, Vision and Mission Statements were developed, as were a set of Core Values and Village-wide Strategic Goals. Over the years that followed, this plan served the Village well as it directed focus and resources towards key performance areas. This resulted in significant improvements in the areas of economic development, capital infrastructure, external communication, community and intergovernmental partnerships, and land use policies, to name a few.

With a number of years passing since the 2008 initiative, the Village embarked on a strategic plan update in 2015. While the Vision, Mission and Core Values are still very much relevant, revisiting community concerns and areas of focus to help assist with the development of new Village-Wide Strategic Goals (relabelled Key Performance Areas during the 2015 initiative) was necessary. The Novak Consulting Group was selected in early 2015 to provide this support. Focus groups were conducted using a *World Café* format whereby a cross-section of stakeholders are brought together to discuss topics. Novak also conducted one-on-one interviews with key stakeholders; including Village Board and Department Heads, which produced some very beneficial information that may not have otherwise been shared in a group setting. The Village desired a process that set the direction for the organization by involving its employees, governing bodies and community stakeholders.

The 2015 Strategic Plan timeline to date:

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

Twice a year Village staff will report on progress related to completing Action Steps within each Initiative. These reports are anticipated to take place in June/July and January/February (in conjunction with the annual budget process) and will include an updated FY 2017 - 2021 Strategic Plan Progress Report. The report is designed to give the user a firm understanding of the Initiatives underway, progress to date, and next steps. The report will be shared on the Village's website (gurnee.il.us), social media accounts and provided to those that participated in the 2015 update.



= Action Step Complete



= Progress Made



= No Progress to Date

VISION STATEMENT

Our vision describes our destination: the Village of Gurnee in 2020. Vision statements help to illustrate the physical and social characteristics most important in the future community landscape.

Community is defined by sense of place, collaboration, entrepreneurial spirit, openness to 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 through the community, as part of protecting our valuable land and beautiful, open spaces.

Continuously improve through process evaluation, training, and technology.

MISSION STATEMENT

At the most essential level, a mission statement defines why an organization exists. The vision describes where Gurnee wants to go in the future, and the mission establishes the Village's role in reaching that destination. The key stakeholders of the community—including residents, businesses, youth, and governing agencies—painted a picture of the future.

Engage

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

Preserve

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

Advance

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

CORE VALUES

While the mission defines our purpose and the vision outlines our destination, our organization must also be united by a set of broadly accepted and practiced principles. The actions and decisions of the Village will be guided by the following core values:

Customer Focused

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

Leadership

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

Progressive

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

Team Oriented

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

Stewardship

- Maintain infrastructure
- Preserve Village traditions
- Ensure fiscal responsibility

KEY PERFORMANCE AREAS

Key performance areas that emerged from the 2015 strategic planning initiative include:

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.

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.

Safe and Livable

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

High Quality Lifestyle

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

PLAN DEVELOPMENT PROCESS

STAFF SURVEY

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

COMMUNITY MEETINGS

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

PERCEPTIONS OF GURNEE

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



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

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

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

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

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

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

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

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

The Village's overall communication, snow removal, and mosquito abatement programs were also singled out for praise. Participants also praised the Village's parks and the Park District.

With respect to improvements, participants identified a need for improved access for cyclists and pedestrians, streamlining recycling, and improving roadways.

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

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

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

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

STRATEGIC INITIATIVES FOR FY 2017 – 2021

1. EXCEPTIONAL VILLAGE SERVICES AND STAFF

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

2. FISCAL SUSTAINABILITY

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

3. WELL-MAINTAINED INFRASTRUCTURE

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

4. SAFE AND LIVABLE COMMUNITY

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

5. HIGH QUALITY LIFESTYLE

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

KEY PERFORMANCE AREA: EXCEPTIONAL VILLAGE SERVICES AND STAFF

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

Primary Department/Division: Administration/Public Information

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

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

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

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

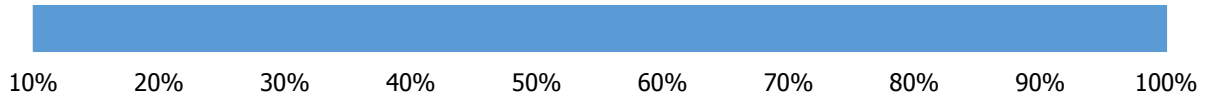
Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2018

INITIATIVE #1.1: Improve communication opportunities with stakeholders.



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

HOME VIDEOS PLAYLISTS

All activities

VillageofGurnee uploaded a video 1 week ago

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

The Village Youtube Channel: VillageofGurnee

This Week

6,438 ↑
Post Reach

An example of the weekly reach of the Village Facebook Account

KEY PERFORMANCE AREA: EXCEPTIONAL VILLAGE SERVICES AND STAFF

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

Primary Department/Division: Administration/Human Resources

Supporting Department/Division: All Departments

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

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

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

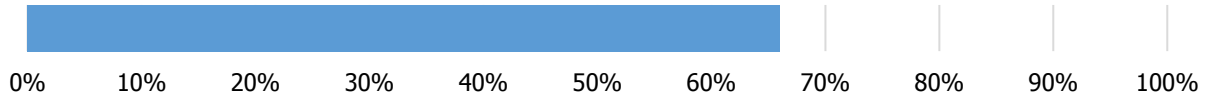
Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2018

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



Status	Action Step	Description of Action Step Status
✓	#1	Staff researched different types of workforce planning models and created a model document to guide the workforce planning process moving forward. The model plan was presented to the Village Board at the June 27, 2016 Committee of the Whole Meeting. Staff also presented the findings from the first portion (supply analysis) at this meeting.
✓	#2	Staff developed worksheets to analyze future workforce needs and identify pending staff changes. In conjunction with the initial FY 17/18 budget planning process, these worksheets were distributed to Department Heads for review and completion. Gap analysis was also performed with alternate staffing scenarios reviewed.
✓	#3	Draft succession planning initiated for pending vacancies due to retirements and other possible staffing changes. Staffing alternatives were reviewed with departments.
🕒	#4	Development of a recruitment plan remains in progress.
🕒	#5	Implementation – this remains an ongoing process. Alternative methods for filling vacancies continue to be considered where appropriate. Village workforce diversity continues to increase due to lateral hires. The addition of contractual positions for some administrative support roles has also increased diversity in customer service activities.
✗	#6	Modify / Evaluate / Revise – while not all of the preceding has been fully implements, staff continues to reevaluate best methods to reach the target audience, to evaluate best use of Village resources and consideration of alternative staffing methods when possible, and to look to the future for anticipated staffing vacancies and evaluate current staff for future changes.



Gurnee Workforce Retirement Facts as of February 2018:

After adjusting for retirements occurring year to date, 16% of Village’s workforce remains eligible for retirement during FY 17/18 (33 of 208 positions)

Workgroup Breakdown:

- Sworn Police: 12% eligible (7 of 61)
- Civilian Police: 14% eligible (5 of 35)
- Sworn Fire: 17% eligible (9 of 53)
- Civilian Fire: 0% eligible
- Public Works: 23% eligible (7 of 30)
- Community Development 27% eligible (4 of 15)
- Administration/IS: 9% eligible (1 of 11)

KEY PERFORMANCE AREA: EXCEPTIONAL VILLAGE SERVICES AND STAFF

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

Primary Department/Division: Administration

Supporting Department/Division: All Departments

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

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

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

Success Indicators:

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

Action Steps	Desired Target Date
1. Assign each department a series of goals and objectives based off of the strategic plan.	May 2016
2. Meet with Department Heads individually to identify metrics that can be analyzed to review their Success Indicators and help ensure the desired target dates are met with the Action Steps.	November 2016
3. Adapt the metrics or outputs from the Department in to a measurable performance measurement and tie them in to an initiative they are working on.	February 2017
4. Submit the performance measurements to the FY 17/18 Budget.	May 2017
5. Review the performance measurements and adapt to ensure that goals are being completed.	November 2017 & annually thereafter

STATUS AS OF: FEBRUARY 2018

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



Status	Action Step	Description of Action Step Status
✓	#1	Village departments were assigned Initiatives identified through the Strategic Plan update process. Associated with each Initiative are Success Indicators. Departments are required to develop performance measures related to these indicators.
🕒	#2	Using the ICMA Open Access Benchmarking Data, the Village will participate with hundreds of communities across the country to benchmark their statistics in over 80 categories to other comparable sized communities. This project is estimated to take place in the first two quarters of FY19.
✗	#3	Requires completion of Action Step #2.
✗	#4	Requires completion of Action Step #2.
✗	#5	Requires completion of Action Step #2.

Key Performance Indicators for Open Access Benchmarking: Data				Fiscal Year
If you wish to add your own data, please use the "KPI Response Template-General" and e-mail to gyoung@icma.org .				
	Measure Type	Service Area	Measure Name	Average: All Responses
A1	Outcome	Code Enforcem.	Code Enforcement cases resolved through forced compliance	2,323
A2	Outcome	Code Enforcem.	Average calendar days, Inspection to forced compliance	156
A3	Outcome	Code Enforcem.	Average calendar days, Inspection to voluntary compliance	39
A4	Outcome	Code Enforcem.	Percentage of cases resolved through forced compliance	11%
A5	Output	Code Enforcem.	Total code cases available for resolution during the reporting period	11,743
A6	Efficiency	Facilities	Admin/office facilities, Custodial expenditure per square foot	\$1.70
A7	Outcome	Finance	NEW: Accounts payable: Percentage of accounts payable transactions processed within 30 calendar days	
A8	Output	Fire/EMS	EMS: Total BLS and ALS Responses	24,692

KEY PERFORMANCE AREA: EXCEPTIONAL VILLAGE SERVICES AND STAFF

Initiative #1.4: Improve business processes Village-wide.

Primary Department/Division: Administration

Supporting Department/Division: All Departments

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

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

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

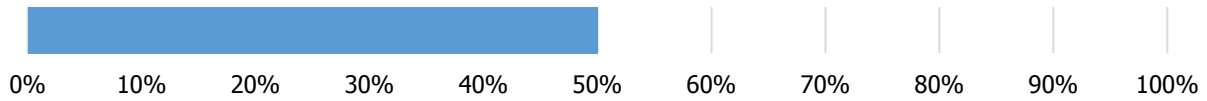
Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2018

INITIATIVE #1.4: Improve Business Processes Village-wide.



Status	Action Step	Description of Action Step Status
✓	#1	The Gurnee Process Innovation Committee (GPIC) had their first meeting on October 26, 2016. At the meeting, the committee reviewed proposals from each department and identified three areas for review for the first round of meetings: building maintenance services, customer relationship management (CRM), and paper/printed forms procurement.
✓	#2	The GPIC work groups continue to meet in order to analyze current processes, with a focus on differences between departments.
🕒	#3	The GPIC work group for analyzing customer relationship management has recommended that the best solution for the problem will be to implement current technology. The Committee has developed an RFP for a CRM system to manage this process. The Paper Procurement Committee has analyzed Village-wide purchasing, and has recommended we move to VistaPrint for their ease of invoicing and consistency in our branding. Additionally, the committee has identified paper supplied by our printer, Impact, provides competitive rate paper that is delivered on-demand to reduce shipping times and transactional time costs.
✗	#4	Requires completion of Action Step #3.
✗	#5	Requires completion of Action Steps #2 and #3.



The use of VistaPrint allows for quicker turnaround time and lower costs than previous contracts



Impact of Lake Forest, IL provides maintenance on copiers. Additionally, they provide bulk paper that is kept in their warehouse until ready for delivery

KEY PERFORMANCE AREA: EXCEPTIONAL VILLAGE SERVICES AND STAFF

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

Primary Department/Division: Fire Department

Supporting Department/Division: Information Systems, Finance

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

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

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

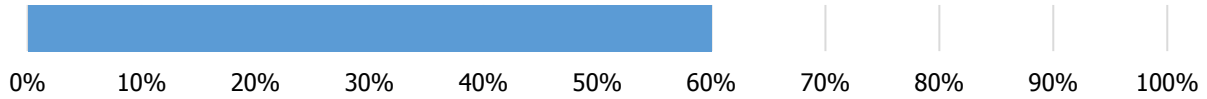
Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2018

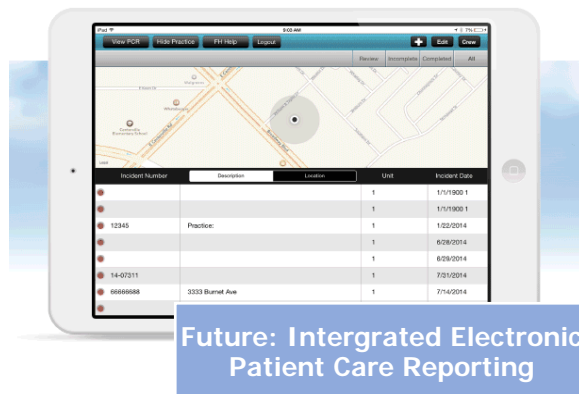
INITIATIVE #1.5: Update the Fire Department's Reporting & Record Keeping.



Status	Action Step	Description of Action Step Status
✓	#1	The week of February 15 th 2016 the EPCR (Electronic Patient Care Reporting) Committee met with potential vendors to review products and receive budgetary pricing.
✓	#2	The Committee requested quotes from the three vendors that it had been meeting with. The committee was pleasantly surprised to find that cloud based solutions met the needs of its EPCR system while falling far below the Village's requirement to solicit bids through an RFP system.
🕒	#3	Early in October 2016 the Committee moved forward with recommending the purchase of <i>FH Medic</i> . The State approved FH Medic's platform for meeting NEMSIS 3 reporting requirements on January 9, 2017. FH Medic was bought out by ESO a larger player in the field of electronic records management. Contact was made with ESO and it was shared that they plan to shelf <i>FH Medic</i> in favor of their current EPCR solution. The committee is now recommending moving forward with Image Trend EPCR platform.
🕒	#4	Image Trend EPCR system is currently being reviewed by the Village's Information Systems staff for compatibility with the Village's CAD system. Additionally, meetings are being scheduled with ambulance billing vendors to get price quotes and review functionality integration with Image Trend.
✗	#5	Requires completion of Action Step #4.
✗	#6	Requires completion of Action Steps #4 and #5.



Current: Multiple Step Hand Written Reports



Future: Intergrated Electronic Patient Care Reporting

KEY PERFORMANCE AREA: FISCAL SUSTAINABILITY

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

Primary Department/Division: Administration/Economic Development

Supporting Department/Division: Community Development

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

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

- Regional competition – lower land values and lucrative incentives – has made it difficult to retain/expand Gurnee’s manufacturing base.
- There is a mismatch between the types of jobs available in Gurnee (primarily retail) and Gurnee’s highly-educated workforce, ¾ of whom are employed outside of Gurnee (source: 2010-2014 American Community Survey).
- Gurnee employers depend upon availability of public transportation to recruit talent from outside of Gurnee. The Village must serve as an advocate with public transit agencies to ensure that these needs are met.

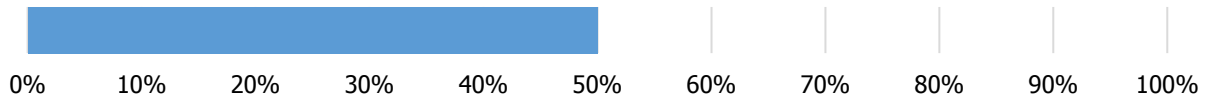
Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2018

INITIATIVE #2.1: Develop a plan for economic development.



Status	Action Step	Description of Action Step Status
	#1	Urban Land Institute Technical Assistance Panel (ULI-TAP) occurred July 12-13, 2016. The report is available on the Village website . Outreach to property owners and businesses to assess opportunities for near-term and long-term investment is ongoing. See Initiative 3.1 for more detail on East Grand Avenue revitalization efforts.
	#2	Nypro unveiled its 78,000 square foot expansion Tri-State Business Park with a ribbon cutting ceremony on September 14 th . Also in 2017, Weiman Products expanded by 100,000 square feet and Abbott Laboratory Credit Union submitted site plans for a 30,000 square foot new headquarters office building. High speed fiber service to TriState Corporate Park, completed by Comcast last year, puts this park in a position to continue to attract technology-intensive users. Staff is developing plans, in concert with Lake County Partners, to schedule a resource/networking event in Gurnee for advanced manufacturers in Lake County. Retention visits, often done in concert with LCP, provide a web of resources to Gurnee manufacturers, including notably access to job training grants and recruiting support to attract qualified labor.
	#3	In conjunction with Rt 21 sidewalk installation, a new concrete pad was poured to accommodate a new bus shelter at Washington & Rt. 21, shelter to be installed by Pace. Bus service to the employee entrance of Six Flags continued for the 2017 summer season. The Village, in cooperation with Pace and Lake County Partners, began collecting employment data from Tri-State Business Park employers to determine demand for a bus stop on Tri-State Parkway. The PACE vanpool and employer shuttle programs, as well as the Lake County Shuttlebug Program, are promoted to major employers.
	#4	Staff routinely generates property searches using CoStar data. CoStar is the most common source utilized by commercial brokers, and listings are free to any property owner with property for lease or sale. The value to the Village includes the ability to run individual, detailed reports on properties (available and occupied) and analysis of occupancy and rent trends over time and to provide potential businesses with customized listings of available properties that meet their criteria.
	#5	The Village of Gurnee will again be represented as an exhibitor at the International Council of Shopping Centers (ICSC) Idea Exchange in Chicago in March and the Midwest Dealmaking Trade Show in September 2018; these events are attended by retail developers as well as local representatives of national and regional retailers. Plans are to also attend the national/global trade show in Las Vegas in May.

KEY PERFORMANCE AREA: FISCAL SUSTAINABILITY

Initiative #2.2: Update the Village financial policies.

Primary Department/Division: Administration/Finance

Supporting Department/Division: All Departments

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

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

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

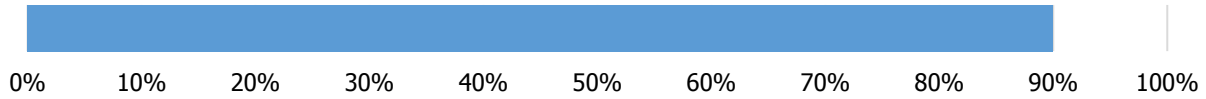
Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2018

INITIATIVE #2.2: Update the Village financial policies.



Status	Action Step	Description of Action Step Status
✓	#1	Finance Director has researched and reviewed other policies and GFOA best practices. Individual policies have been consolidated into a single Financial Policies Manual for ease of reference and update.
✓	#2	Updates have been made to the Investment Policy. Policy reviews in progress include the Debt, Fixed Asset, Fund Balance, Identity Theft and Social Security Number Protection Policies. The Purchasing and Accounts Receivable Policy updates will occur after the implementation of the new financial software as procedures will change. Additional policies are being considered for development in-line with the GFOA recommended best practice guidance including Grants, Economic Development, Long-Term Financial Planning and Budget policies. Policy updates are anticipated to be brought forward for consideration in conjunction with the Multi-Year Financial Forecast discussion in late-2017.
✓	#3	Complete
✓	#4	Policy changes were presented to the Village Board for feedback on December 4, 2017.
🕒	#5	Red-lined versions of policies will be included with the FY 2018/2019 Budget for consideration.

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

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

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

Recommendation: GFOA recommends that governments formally adopt financial policies.

KEY PERFORMANCE AREA: FISCAL SUSTAINABILITY

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

Primary Department/Division: Administration/Finance

Supporting Department/Division: Administration

Key Staff: Finance Director (Lead), Village Administrator

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

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

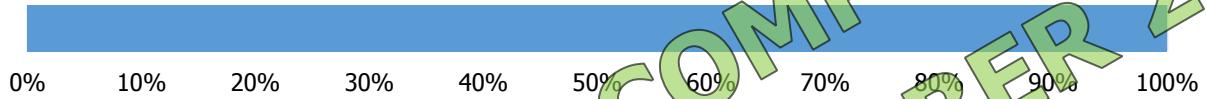
Success Indicators:

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

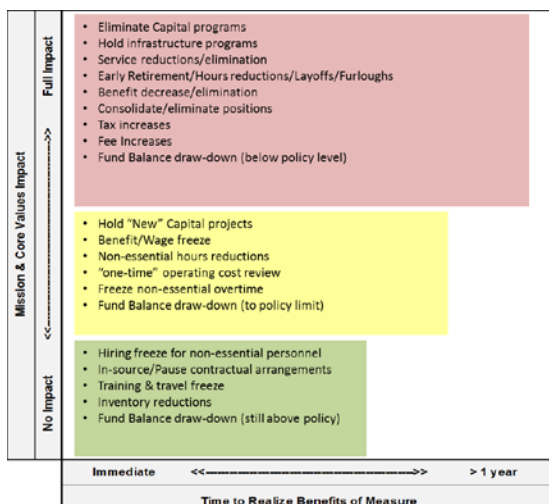
Action Steps	Desired Target Date
1. Research best practices and comparable community forecasts.	July 2015
2. Develop a framework Multi-Year Financial Forecast.	August 2015
3. Draft plan presented to department heads for feedback.	October 2015
4. Present Multi-Year Financial Forecast to Village Board.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

STATUS AS OF: **FEBRUARY 2018**

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



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



In preparing the MYFF it became apparent that given the Village's reliance on economically sensitive revenues, the Village is susceptible to sudden interruptions in resources for a variety of reasons such as a recession or State budget issues. Such events could require action by the Village to protect fund balance but continue to deliver vital services. This reality prompted staff to consider a policy that identifies and prioritizes action steps that could be taken based on the timeframe to realize the benefit and impact on service levels (graphic at left). The policy will also identify a trigger for the Village to consider taking action. An internal action plan will be maintained with specific actions within each

Action Level. For example, a hiring freeze on non-essential positions would be an example of a Level 1 action. An increase in the Village's home rule sales tax rate would be an example of a Level 2 action. In-sourcing contract engineering to existing staff would be an example of a Level 3 action. Discontinuing a seasonal program would be an example of a Level 3 or 4 action.

KEY PERFORMANCE AREA: FISCAL SUSTAINABILITY

Initiative #2.4: Conservatively fund pension liabilities.

Primary Department/Division: Administration/Finance

Supporting Department/Division: Administration/Human Resources

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

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

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

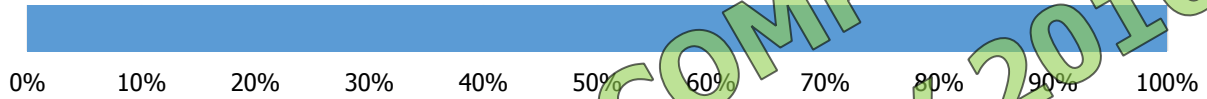
Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2018

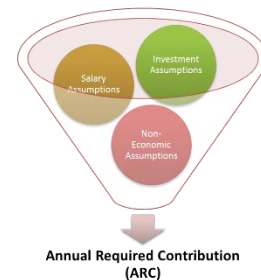
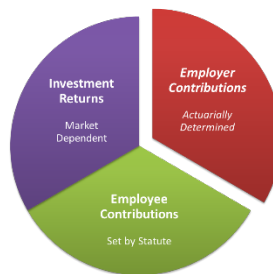
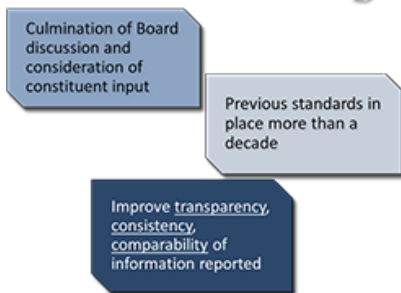
INITIATIVE #2.4: Continue to conservatively fund pension liabilities.



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

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

reasons for change



KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE

Initiative #3.1: Redevelopment of East Grand.

Primary Department/Division: Administration/Economic Development

Supporting Department/Division: Community Development

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

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

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

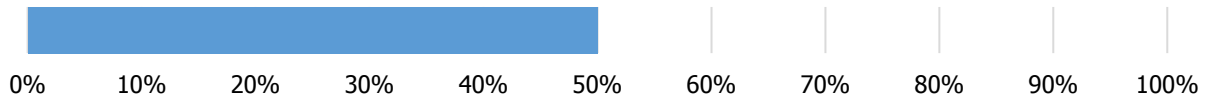
Success Indicators:

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

Action Steps	Desired Target Date
1. Conduct a thorough Market Analysis.	April 2016
2. Develop a Retention / Recruitment Strategy.	June 2016
3. Contact all property owners; identify willing sellers.	June 2016
4. Offer quarterly education/networking open to all East Grand Avenue business owners.	June 2016
5. Prepare development pro formas for Redevelopment Opportunity Sites.	June 2016
6. Where supported by a pro forma, begin recruiting developers.	August 2016
7. Develop renovation incentives (e.g. façade, signage) to encourage investment in cases where total site redevelopment is not likely.	January 2017

STATUS AS OF: FEBRUARY 2018

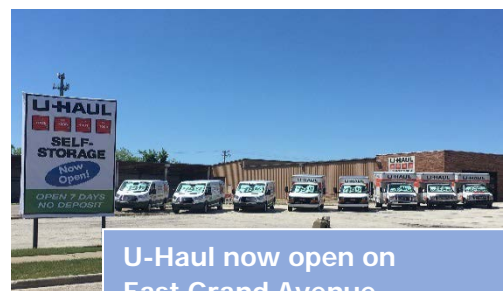
INITIATIVE #3.1: Redevelopment of East Grand.



Status	Action Step	Description of Action Step Status
	#1	Market Analysis was intended as a follow-up to the ULI-TAP report but may be deferred one year due to budgetary constraints.
	#2	This item would be dependent upon #1. Until a retail market study is completed, staff will focus on recruiting restaurants which are necessary to enliven a business district irrespective of the retail mix.
	#3	Staff is working closely with the owners of key, larger properties on East Grand where investment is likely. Several property owners attended meetings of the new Merchants Committee formed in 2017. The Village's investment in landscaping last year provided another opportunity for shared purpose; all eight owners included in the demonstration project expressed their appreciation to the Village for this effort and have passed along compliments from tenants and shoppers. In 2018, staff anticipates partnering with ComEd to install brighter LED street lighting, in response to requests highlighted during the ULI process, and since, by businesses and residents.
	#4	East Grand Merchants / Residents Committee began meeting Spring 2017. Several participated in the Gurnee Days parade and a summer coupon flier. A frequent-shopper promotion (\$1,000 giveaway) ran August 19-December 30. Planning meetings begin in early February for a possible mini-Farmers Market (select dates in 2018) to be held at 3545-3575 Grand Avenue.
	#5	See #6
	#6	Certain East Grand properties were specifically evaluated during the ULI-TAP for potential use and redevelopment schema; one of those properties, UHaul, has reopened temporarily and is planning a remodel for a climate controlled self-storage facility. Village staff will coordinate with owners, prospective purchasers, and/or end users to encourage property improvement. The ULI report was clear that, with few exceptions, the rents in the area do not yet support new, ground-up construction. It recommends an emphasis on revitalizing the area with special events and an enlivened business mix.
	#7	Incentives for catalytic uses will be considered on a case-by-case basis.



Newly installed landscaping on East Grand Avenue



U-Haul now open on East Grand Avenue

KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE

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

Primary Department/Division: Community Development/Engineering

Supporting Department/Division: Community Development/Planning

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

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

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

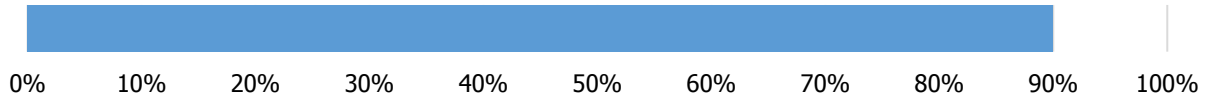
Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2018

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



Status	Action Step	Description of Action Step Status
✓	#1	The walkability survey was completed in July 2016 and the Blue Ribbon Committee (BRC) was formed in November. The BRC is currently meeting on a monthly basis to review the survey results and prepare a recommendation to the Board of Trustees.
✓	#2	Work on the IL 21 sidewalk gap was completed in November 2016.
✓	#3	The BRC presented final recommendations to the Board on July 24, 2017. The presentation included ranking of proposed mobility improvements. In three tiers. The report has been made available on the Village's website and is being shared with surrounding governmental partners.
🕒	#4	Houseal Lavigne Associates was awarded the Comprehensive Land Use Plan contract in August 2016. Since that time, the firm has worked with the Community through surveys and other methods to begin developing a comprehensive plan for presentation.
✓	#5	With the BRC Final Report being issued, staff has a roadmap to follow as it relates to mobility improvements. The Report will allow staff to more effectively allocate resources in future budget years. The FY19 Capital Improvement Plan will include over \$100,000 to invest in infrastructure projects, including sidewalk installation along Knowles Road to connect the ComEd trail to the Rollins Savanna trail system.



Sidewalk being installed along Old Grand Avenue in late 2017



The Blue Ribbon Commission examining maps for infrastructure gaps.

KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE

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

Primary Department/Division: Community Development/Engineering

Supporting Department/Division:

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

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

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

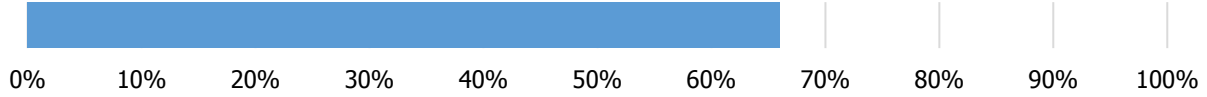
Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2018

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



Status	Action Step	Description of Action Step Status
✓	#1	Engineering staff presented a reevaluated priority list to the Village Board on May 1, 2017. The new ranking was based on repetitive loss claims, lowest adjacent grade elevation (LAG) compared to base flood elevation (BFE) and past flooding history of the property. The list includes 20 priority properties, which comprises both residential and commercial structures.
🕒	#2	Priority property at 4630 Old Grand Avenue was acquired without grant funding and demolished. In cooperation with the Lake County Stormwater Management Commission (LCSMC) we submitted three properties for a Flood Mitigation Assistance grant. The properties passed the first hurdle at the state and were forwarded to FEMA in November 2017. The outcome of the FEMA process should be known in the first quarter of 2018.
🕒	#3	ISO began performing an audit of the Village in November 2017. Once the data is compiled staff can review the current rating and opportunities for improvement.



KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE

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

Primary Department/Division: Community Development/Engineering

Supporting Department/Division: Administration/Finance, Public Works

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

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

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

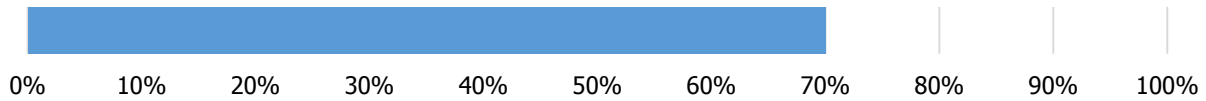
Success Indicators:






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

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

STATUS AS OF: FEBRUARY 2018

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



Status	Action Step	Description of Action Step Status
	#1	In preparation of preparing metrics staff is working to identify what aspects of infrastructure measurements are documented for each system. Pavement condition indices are regularly measured. Properties impacted by boil orders for water mains are documented. Sanitary sewer backup occurrences are documented. Fleet management data is available. Due to decentralized facility maintenance measurements are not available for this system.
	#2	No reportable progress at this point.
	#3	The Finance Division in conjunction with Fleet Maintenance and input from departments has completed a 20-year replacement plan that will be updated annually in conjunction with the Multi-Year Capital Plan moving forward.
	#4	The Multi-Year Capital Plan is prepared on an annual basis during the months of November & December. The Plan includes 5-years of planned improvements to maintain assets and protect the Village's investment in infrastructure and equipment.
	#5	The draft Multi-Year Capital Plan was presented to the Board on December 18, 2017.

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

FY 17/18 funded capital and infrastructure totals \$11.1million. 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 \$4.8 million in FY 17/18. Home Rule Sales Tax is the main funding source for the Village's Multi-Year Capital Improvement Plan accounting for approximately 45% of the overall funding on an annual basis.

KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE

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

Primary Department/Division: Public Works

Supporting Department/Division: Street, Utility

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

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

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

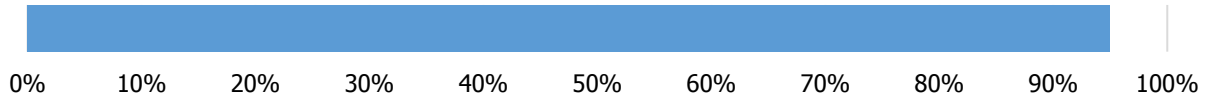
Success Indicators:

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

Action Steps	Desired Target Date
1. Allocate additional funding for traffic control sign replacements/upgrades.	Continuous
2. Include traffic control sign replacements as part of the Capital Improvement Program.	April 2017
3. Inspect/inventory/upgrade traffic control signs in areas 7 and 10.	April 2017
4. Increase frequency of EAB treatments to two-year cycle.	April 2017
5. Reduce species category to no more than 10% representation in Village.	April 2017
6. Increase funding for tree planting to further diversify tree inventory and replace losses from Emerald Ash Borer.	Continuous
7. Replace aged/obsolete fire hydrants (10 in FY 16/17).	April 2017
8. Complete hydrant painting contract (5-year program).	August 2017
9. Perform flow testing on all Village fire hydrants to maintain/decrease ISO rating.	August 2017
10. Continue annual fire hydrant flushing program.	August 2017

STATUS AS OF: FEBRUARY 2018

INITIATIVE #3.5: Develop a standard for parkway operations.



Status	Action Step	Description of Action Step Status
✓	#1	Traffic control line item increased by \$5,000 in FY 17/18 budget.
✓	#2	Public Works and Engineering have coordinated the installation of new signage and street lighting in conjunction with re-construction or re-surfacing projects. FY 17/18 includes the replacement of 225 street lights with LED technology.
🕒	#3	Lights/Signs currently has completed all traffic control sign upgrades in Snow & Ice Control routes (SIC) #10. The crew has completed sign inspections in SIC #7 with replacement of traffic control signs in progress.
✓	#4	Forestry crew completed EAB treatment of 1,008 Ash trees in the Village west of Hunt Club Rd. This treatment placed the Village on a two-year cycle, alternating with east of Hunt Club treated one year and west the following. 2011 – 3,347 Ash trees 2017 – 2,209 Ash trees (18% of the current tree population)
✓	#5	Species of trees categorized as of January 2017 in a total inventory of 11,632 trees are as follows: Ash 2,286 (18%), Elm 526 (4%), Linden 1,052 (8%), Locust 1,858 (14%), Maple 2,904 (23%), Oak 512 (4%) and Other 2,382 (19%).
✓	#6	Tree planting line item was increased by \$25,000 in FY 16/17 budget to \$64,000. The FY 17/18 Budget maintained this funding level. 95 trees were planted during the Spring 2017 planting program and another 36 trees were planted in the Fall of 2017.
✓	#7	15 hydrants have been replaced in FY 16/17. FY 17/18 included the replacement of 10 obsolete fire hydrants.
✓	#8	Village contractor completed Year 5 of hydrant painting of the 5-year program.
✓	#9	Public Works Utility Division has completed flow testing/hydrant flushing of the Village's 2,553 fire hydrants.
✓	#10	In FY 16/17, PW Utility Division personnel completed flushing of the Village's 2,553 fire hydrants generating 285 work orders for repairs. All work orders have been completed.

KEY PERFORMANCE AREA: SAFE & LIVABLE COMMUNITY

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

Primary Department/Division: Police/Visitor Oriented Policing Team

Supporting Department/Division: Administration/Economic Development

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

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

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

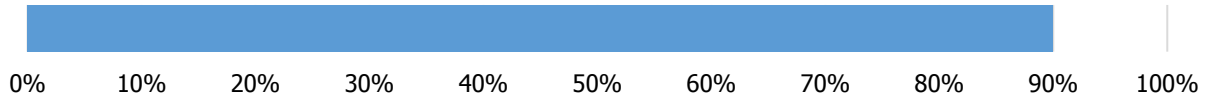
Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2018

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



Status	Action Step	Description of Action Step Status
✓	#1	Funding for two additional police officers was approved by the Village Board for FY 16/17.
✓	#2	Since June of 2016, 2 additional sworn officer positions have been added to the Department. Since that time we have successfully hired and trained seven police officers.
✓	#3	A selection process for V.O.P. has been completed and several excellent candidates were identified.
✓	#4	In addition to Officers Shawn Torre and Derek Kay who joined the team in 2017, staffing has allowed the assignment of Officer Jon Savage and Travis Hitzelburger in January 2018.
🕒	#5	With the completion of step #4 in January 2018 we have begun measuring the impact on patrol shift coverage overtime.



V.O.P. Officers



Gurnee Mills which houses a Police Substation

KEY PERFORMANCE AREA: SAFE & LIVABLE COMMUNITY

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

Primary Department/Division: Community Development/Planning

Supporting Department/Division:

Key Staff: Planning Manager (Lead), Senior Planner

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

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

Success Indicators:

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

Action Steps	Desired Target Date
1. Engage a consultant to assist in the project.	July 2016
2. Engage residents and stakeholders to develop plan.	September 2106– April, 2017
3. Bring draft plan to Planning and Zoning Board.	February 2018
4. Bring draft plan to Village Board.	April 2018
5. Adopt new plan.	June 2018

STATUS AS OF: FEBRUARY 2018

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



Status	Action Step	Description of Action Step Status
	#1	The Village board approved a contract with Houseal Lavigne Associates, LLC on August 8, 2016 after a RFQ process.
	#2	A project initiation was conducted with Village Staff, the Village Board, and PZB to "kick-off" the project on October 24, 2016. After this "kick-off", community outreach and citizen participation occurred via a workshop on January 25, 2017 and focus groups, social networking, and surveys and/or an interactive website. Market and demographic analysis, existing conditions analysis, and the establishment of an overall "vision" is also currently taking place at this stage of plan development.
	#3	Requires completion of Action Step #2. The draft Comprehensive Land Use Plan, including an implementation strategy, will be provided to the PZB for review via a Public Hearing. The implementation strategy will describe the specific actions required to carry out the new Plan, including recommendations regarding development regulations, CIP priority improvement projects, public/private partnership opportunities, redevelopment site, potential funding sources and implementation techniques, and general administration. The PZB will review and comment on the Plan as it sees fit. This feedback will then be incorporated as appropriate and the PZB will vote to forward it to the Village Board for consideration.
	#4	Requires completion of Action Step #3. The final-draft version of the Comprehensive Land Use Plan will be presented to the Village Board for consideration. Similar to the PZB process, feedback will be sought and implemented into the Plan before a final vote is taken.
	#5	Requires completion of Action Step #4. In conjunction adopting a new Comprehensive Land Use Plan, an implementation strategy will be utilized.

KEY PERFORMANCE AREA: SAFE & LIVABLE COMMUNITY

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

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

Supporting Department/Division: Information Systems, Village Administration

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

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

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

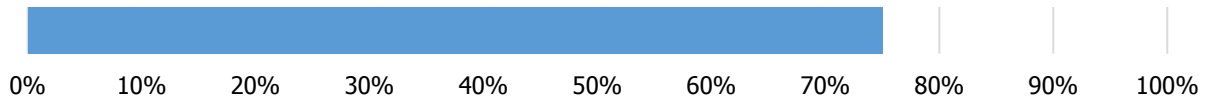
Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2018

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



Status	Action Step	Description of Action Step Status
	#1	The Village has worked with Baker Tilly/IXP to conduct an assessment of its 911 Center and its capacity to bring on new partners. Through this process partners were identified and Village staff has held discussions with these agencies. In addition, the Village has been contacted by other agencies interested in discussing potential opportunities. This is an on-going process.
	#2	Staff has received and analyzed data from multiple agencies. Staff continues to have active discussions with potential partners.
	#3	The Village has entered into a five-year contractual agreement with the City of Zion. Additionally, the Village has entered into a five-year contract for services agreement with the Beach Park Fire Protection District to provide dispatch services.
	#4	The Village contracted with IXP Corporation to oversee the application process and submittal as required under Public Act (99-0006). All necessary paperwork was submitted and approved by the State of Illinois on June 19, 2017. This was the final step in order to officially create the Northeast Lake County Consolidation ETSB (Gurnee/Zion Consolidation).
	#5	Staff has divided the transition into three working committees and one oversight committee. The three working committees are Technology, Police Policy and Fire Policy. All three groups continue to have meetings on a monthly basis to discuss and modify operations in order to improve the efficacy of the consolidation dispatch center.
	#6	The Village has contracted with IXP Corporation to oversee the grant application process. The Village was awarded a \$554,167.00 grant by the State of Illinois in June 2017.
	#7	Went live with dispatching for Beach Park Fire Protection District on May 1, 2017. Went live with dispatching for the City of Zion Police and Fire on July 11, 2017.
	#8	Staff continues to be available to discuss opportunities for partnerships.
	#9	Staff sits on a Lake County Dispatch oversight committee. Village staff participated in May 2017 meetings where the findings of the 911 Regional Consolidation Study led by Lake County and the Lake County ETSB were reviewed. The report concludes that Fully Consolidated Model (single governance model overseeing two redundant centers serving the entire County) provides the greatest savings while not impacting service levels. A Fully Consolidated Model would require new facilities be built. Staff intends on continuing to participate in these discussions as they progress.

KEY PERFORMANCE AREA: SAFE & LIVABLE COMMUNITY

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

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

Supporting Department/Division: Information Systems

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

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

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

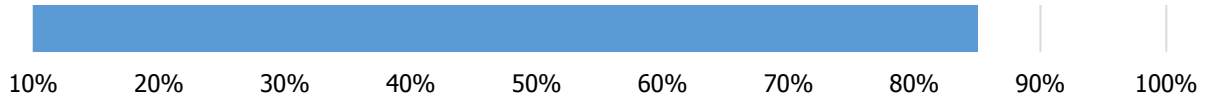
Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2018

INITIATIVE #4.4: Research implementation of electronic citation technology.



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



Example of citation scanning and printing equipment



Example of Drivers License scanning equipment

KEY PERFORMANCE AREA: SAFE & LIVABLE COMMUNITY

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

Primary Department/Division: Police Department

Supporting Department/Division: Administration, Information Systems

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

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

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

Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2018

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



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



Picture of a body camera deployed on an an officer

KEY PERFORMANCE AREA: HIGH QUALITY LIFESTYLE

Initiative #5.1: Improve Public Transportation opportunities.

Primary Department/Division: Community Development/Engineering

Supporting Department/Division: Administration/Economic Development

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

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

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

Success Indicators:

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

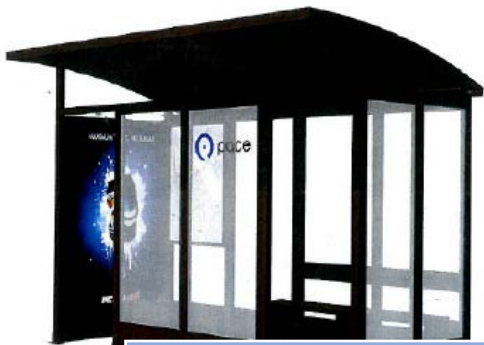
Action Steps	Desired Target Date
1. Maintain working relationship with PACE and other regional transportation entities.	Ongoing
2. Install additional bus shelters at high traffic areas.	July 2017
3. Install bike racks in high traffic PACE shelter areas.	July 2018
4. Evaluate process to obtain Metra rail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

STATUS AS OF: FEBRUARY 2018

INITIATIVE #5.1: Improve Public Transportation opportunities.



Status	Action Step	Description of Action Step Status
	#1	The Economic Development Director regularly meets with the PACE community representative for Gurnee and Lake County with the specific intention of improving employee access to employers in the community. Pursuant to those meetings PACE modified a route in 2016 to better serve Six Flags, and this route extension was repeated in 2017. As large employers voluntarily share employee zip codes and shift change times, Pace evaluates possible additional service. Discussions also focus on improving regional access from rail lines in the adjoining communities.
	#2	Quantifying ridership in major employment centers is a continual goal, and PACE provides quarterly community ridership reports. A new shelter was installed at southeast corner of Washington Street and Route 21 in May 2016 and a shelter at Hunt Club/Grand is planned for 2018. Gurnee Public Works has been extremely helpful in cleaning/maintaining shelters so that they reflect well on the community.
	#3	No reportable progress at this time.
	#4	No reportable progress at this time.



The look of the new shelter design going in at Hunt Club / Grand



Gurnee is served by PACE routes 562, 565, 570 & 572

KEY PERFORMANCE AREA: HIGH QUALITY LIFESTYLE

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

Primary Department/Division: Administration/Economic Development

Supporting Department/Division: Gurnee Chamber of Commerce

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

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

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

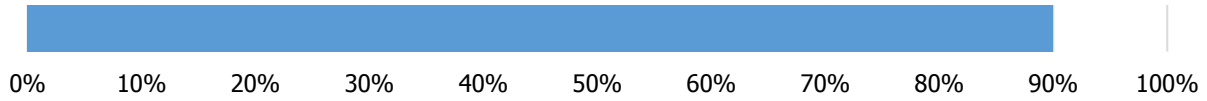
Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2018

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



Status	Action Step	Description of Action Step Status
	#1	New outdoor dining procedures (made easier with the new Zoning Code) were promoted to all restaurants. Special Event procedures will be incorporated in an updated Business Handbook – scheduled for updating and web posting Fall/Winter 2017.
	#2	Independent Restaurant Guide was produced by the Village and incorporated as a full page ad in the 2016 and 2017 Chamber of Commerce Community Guide. Scheduled again for 2018. Guide is distributed to local hotels and events.
	#3	Village website features all businesses by type/category and location. Several user-friendly enhancements were incorporated with the new website rollout.
	#4	The Gurnee’s Got It Facebook page shares the news, specials, and events of Gurnee businesses and community organizations. Its primary focus is on promoting independent business but does include Gurnee’s important tourism and hospitality industry.
	#5	Lake County Restaurant Week debuted in June 2016 and has become an annual promotion; it is scheduled for March 2018. This event, which showcases Lake County’s independent dining establishments, has included many Gurnee restaurants. Back-to-School shopping and Holiday shopping Facebook promotions featured retail, while service businesses are supported throughout the year via sharing of their posts.
	#6	Gurnee’s first Small Business Saturday (SBS) event in 2016 featured 17 independent retailers and restaurants, a gift card giveaway, and a food donation to the Northern Illinois Food Bank. In 2017, staff coordinated a larger event, with the assistance of the Chamber, expanded it to two Saturdays, added a shuttle to the Holiday Train, included 29 retailers and restaurants, and collected 500 pounds of nonperishables for the Northern IL Food Bank. New for Fall 2017, the East Grand \$1,000 giveaway over 20 weeks encouraged consistent patronage, particularly important during a time of significant road construction.
	#7	The Village participated as a co-op partner with Visit Lake County in 2016 and 2017 for a digital campaign promoting holiday shopping and dining along the Grand Avenue Shopping & Entertainment Corridor, near I-94. A campaign-specific website featured special family-oriented holiday events and shopping/dining/attractions/hotel promotions. Visitor traffic to the website was encouraged through a sweepstakes, the prize being a shopping spree to Gurnee Mills (donated by Simon) and an overnight stay at Holiday Inn (donated by Holiday Inn).

KEY PERFORMANCE AREA: HIGH QUALITY LIFESTYLE

Initiative #5.3: Build Welton Plaza.

Primary Department/Division: Administration, Engineering

Supporting Department/Division: Welton Plaza Committee

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

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

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

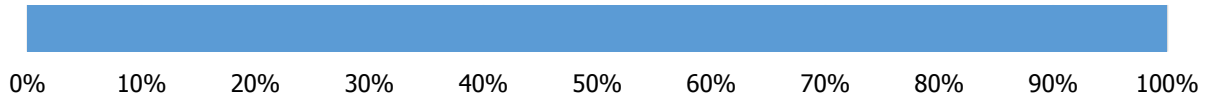
Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2018

INITIATIVE #5.3: Build Welton Plaza.



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



KEY PERFORMANCE AREA: HIGH QUALITY LIFESTYLE

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

Primary Department/Division: Administration

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

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

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

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

Success Indicators:






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

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

STATUS AS OF: FEBRUARY 2018

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



Status	Action Step	Description of Action Step Status
	#1	Staff has conducted very preliminary research related to what actions other communities have taken in regards to relaxing right-of-way restrictions in an effort to encourage fiber installation.
	#2	The Village of Gurnee and the Warren Township High School District 121 have partnered for a project that will connect Fire Station 1 with Village Hall. The connection will tie in to WTHS's O'Plaine Campus, benefiting both the Village and the High School. This project will have a bid opening late February 2018.
	#3	No reportable progress at this time.
	#4	No reportable progress at this time.
	#5	Staff has meet with an incumbent service provider to discuss plans for future offerings and how the Village can assist in fact-tracking this process.

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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 over the next 3-5 years. Where applicable, funding for these initiatives is included in the FY 2018/2019 budget and noted in various sections. More information on the strategic plan update and process can be found in *Section 3: Strategic Plan* of the budget document.

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

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

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

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

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

BUDGET TIMELINE

November

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

December

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

January

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

February

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

March

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

April

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

May

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

BUDGET SECTIONS

The Budget is divided into 11 sections:

1. **Transmittal Letter:** This section includes the Transmittal Letter, which provides the Village Board and the public with a general summary of the most important aspects of the budget.
2. **Organization and Services:** This section introduces readers to the Village, its services, operations and strategic goals. The Operations Overview outlines each operating Department, its functions, responsibilities and organization.
3. **Strategic Plan:** The Strategic Plan section provides the reader with the Village's Vision, Mission and Core Values. It also summarizes key performance areas, the initiatives the Village will undertake in order to accomplish these strategic goals and progress made as of February 2018.
4. **Budget Process and Structure:** The Budget Process and Structure section provides the reader with general information on how the budget was developed, including a timeline and its general format.
5. **Executive Overview:** In the Executive Overview section, the budget is examined at the macro-level and summarizes total revenues and expenditures, as well as the Village's personnel history, debt position and fund balance. This section aids in the reader's understanding the total budget, as well as the Village's various revenue and expenditure categories.
6. **Budget Summary:** The Budget Summary section provides a thorough examination of each budgetary fund including overviews of individual revenues and expenditures located in each respective fund. Departmental budgets are also reviewed in depth with emphasis on the current and prior fiscal year expenditures and personnel count histories. This section provides a detailed look at how funds are assigned to operational activities.
7. **Capital Budget Summary:** The Capital Budget Summary presents the planned investments in the long-term assets of the Village.
8. **Line Item Budget:** The Line Item Budget is the most comprehensive presentation of the annual budget, providing line items by fund, department and category on a multi-year basis.
9. **Comprehensive Fee Schedule:** The Comprehensive Fee Schedule is a complete list of all Village taxes and fees. The section has been divided into nine fee types including Business License Fees, Utility Fees, Engineering Fees, Building and Development Fees, Planning and Zoning Fees, Administration Fees, Police Department Fees, Fire Department Fees and Taxes.
10. **Glossary:** The Glossary includes definitions of key terms and acronyms that are found throughout the budget book.
11. **Appendix:** The Appendix includes the Village's Financial Policies including the Accounts Receivable Policy, Debt Policy, Fixed Asset Policy, General Corporate Fund Balance Policy, Identity Theft Policy, Investment Policy, Pension Funding Policy, Purchasing Policy, Social Security Number Protection Policy and Fiscal Contingency Policy.

BASIS OF BUDGETING & FUND STRUCTURE

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

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

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

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

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

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

- **Fiduciary Funds** use the economic resources measurement focus accrual basis of accounting. The Village acts as the fiduciary for the Police and Fire Pension Funds. These funds are supported by employee and Village contributions and are established as single-employer funds. The funds are managed by pension boards and are not available to support the Village’s own programs. Non-police and fire personnel are covered by the Illinois Municipal Retirement Fund (IMRF), a multi-employer, defined benefit plan. The Village provides the employer and employee contributions directly to IMRF and, as such, costs to fund these retirement benefits are embedded in the General Operating budget.
- **Component Unit 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

Type	Fund Name	Fund No.	Description
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.

	Police Department Restricted Revenue Fund	124	Accounts for seized drug money and assets captured during drug arrests. The Village receives a percentage of money back any time there is a drug arrest and money is recovered. The money must be used for drug awareness.
Capital	Capital Improvements	131	Accounts for the acquisition or construction of major capital facilities (other than those in the Enterprise Fund).
Debt Service	Bond	141	Accounts for the accumulation of resources for, and the payment of, debt principle, interest and related costs for the general obligation bonds issued by the Village.
	Special Service Area #2	142	Accounts for payments made by property owners on related Special Service Area debt. This is administered, but not backed, by the Village. The Village collects the payments and subsequently pays the related debt.
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.
Fiduciary	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.
Component Unit	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, 75200)	Manages Village's streets, streetlights, signage, stormwater infrastructure, public trees and fleet
Utility Operating (221)	Public Works (75500)	Oversees water and sewer conveyance infrastructure

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 0.50 FTE. Personnel changes are mainly the result of replacing the Police Department's Deputy Chief of Support Services with a Director of Support Services and adding one Police Officer position, as well as the elimination of a part-time General Office Secretary position in the Fire Department.

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

LONG RANGE FINANCIAL POLICIES

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

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

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

Multi-Year Financial Forecast: The Village will annually update a five-year projection of revenues, expenditures and changes in fund balance for major governmental and proprietary funds. The

Forecast helps to identify current and future financial trends and develop solutions or strategies to guide financial and programmatic policy decisions. The Village does not levy a property tax, relying largely on economically sensitive revenues to fund operations and capital. As such, it is important to analyze the Village's financial condition based on past, current and projected economic conditions.

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

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

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

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

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

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

Pension Funding Policy: The purpose of this policy is to define the manner in which the Village of Gurnee funds the long-term cost of benefits promised to plan participants and defines the calculation

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

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

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



SECTION V – EXECUTIVE OVERVIEW

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EXECUTIVE OVERVIEW

The Village of Gurnee’s Fiscal Year (FY) 2018/2019 budget of \$70.1 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.

Projected Revenues and Expenditures by Fund			
Fund	Proposed Revenues FY 18/19	Proposed Expenditures FY 18/19	Net Surplus / (Deficit)
Governmental Funds			
110 - General Fund	42,434,846	42,347,836	87,011
121 - 911 Fund	563,951	563,951	-
122 - Motor Fuel Tax Fund	885,000	-	885,000
123 - Impact Fee Fund	34,500	400,000	(365,500)
124 - PD Restricted Revenue Fund	5,050	-	5,050
131 - Capital Improvement Fund	5,355,000	6,001,470	(646,470)
141 - Bond Fund	1,201,200	1,201,200	-
142 - Special Service Area #2	40,774	40,999	(225)
Proprietary Funds			
211 - Golf Course Fund	-	-	-
221 - Water & Sewer Operating Fund	9,154,000	9,554,205	(400,205)
223 - Water & Sewer Capital Fund	5,731,000	5,731,000	-
Sub Total	65,405,321	65,840,661	(435,339)
Fiduciary Funds			
307 - Police Pension Fund	6,415,718	2,656,350	3,759,368
308 - Fire Pension Fund	4,972,723	1,636,075	3,336,648
Sub Total Fiduciary	11,388,441	4,292,425	7,096,016
Grand Total	76,793,762	70,133,086	6,660,677

Fiscal Year 2018/2019 projected revenues are \$76.8 million, while projected expenditures are \$70.1 million including inter-fund transfers. On an all funds basis, a \$6.7 million surplus is projected. The budget is balanced.

The projected May 1, 2018 General Fund balance is \$25.6 million, which is 60.6% of FY 2018/2019 expenditures. The General Fund balance is projected to increase by \$87 thousand as of April 30, 2019. This results in the fund balance decreasing by \$200 thousand compared to May 1, 2017. The Village projected using \$871 thousand of fund balance to due to the short-term impact of the closure of KeyLime Cove, but is estimating only using \$367 thousand. FY 2018/2019 is projected to add \$87 thousand to the General Fund Balance after a \$200 thousand transfer to the Capital Improvement Fund. Despite the projected spenddown in fund balance in FY 2017/2018, the 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 2018/2019 budget also includes planned spend downs of fund balance in selected funds in order to continue to address capital infrastructure needs. The use of fund balance includes \$366 thousand in the Impact Fee Fund, \$646 thousand in the Capital Improvement Fund and \$400 thousand in the Water & Sewer Fund in accordance with the Multi-Year Capital Plan. In order to more efficiently use in-house staff resources, the Village is not utilizing Motor Fuel Tax funds this fiscal year as part of the roadway rehabilitation program. Use of these funds requires extensive reporting and regulatory requirements. The Village will utilize these funds every other year to reduce the impact of these requirements. The Motor Fuel Tax Fund is projecting an \$885 thousand surplus in FY 2018/2019. These changes in fund balance are discussed in greater detail under *Fund Balance Projections by Fund* at the end of this section.

FY 2018/2019 expenditures are aimed at working towards and accomplishing goals identified during the 2015 Strategic Plan update. This includes \$5.6 million for the Water & Sewer System that will begin construction of the Knowles Road water tower project on the West side of the community. \$3.2 million is included for transportation system improvements including funding for sidewalk and pedestrian improvements, \$1.6 million for vehicles and equipment, \$797 thousand for building improvements and \$473 thousand for stormwater management systems.

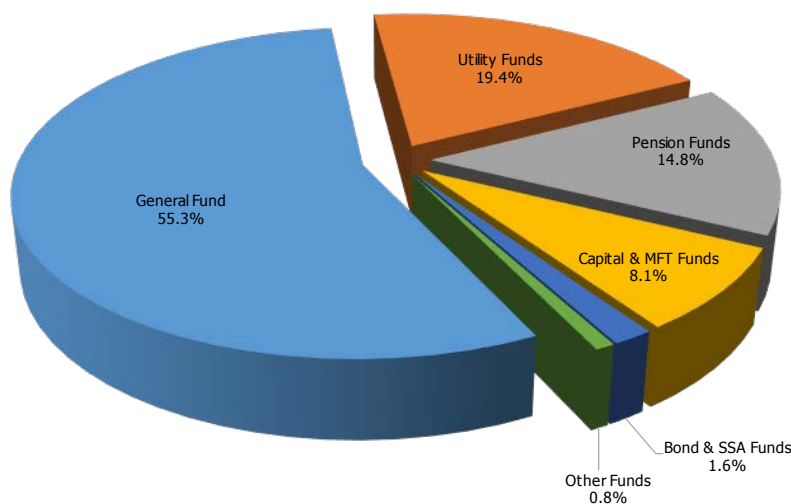
Despite the purposeful spend down in reserves, the Village's fund balances are strong. As of April 30, 2019 the General Fund is projected to have a fund balance of \$25.7 million, the Impact Fee Fund is projected to be \$1.2 million, the Capital Fund balance is projected at \$716 thousand and the Water & Sewer Operating Fund balance is projected at \$4.8 million. The Village has undertaken an aggressive capital program over the last several years funded by previous transfers from General Fund reserves and operating surpluses. As a result, the reserve balance in the Capital Improvement Fund has decreased. As part of the Multi-Year Financial Forecast, the Village derived a strategy to continue the aggressive capital campaign by utilizing home rule sales tax, expiring debt service and General Fund operating surpluses. The short-term closure of KeyLime Cove required the Village to utilize General Fund reserves to sustain operations for FY 2017/2018. As a result, the transfer to the Capital Improvement Fund cannot be made at the end of FY 2017/2018 from operating surpluses. To counter the short-term impact and maintain an adequate balance in the Capital Improvement Fund, the FY 2018/2019 Budget transfers \$200 thousand from the General Fund budget surplus and \$400 thousand from the Impact Fee Fund to the Capital Improvement Fund. Staff anticipates the ability to make a surplus transfer at the end of FY 2018/2019 pursuant to conservative budgeting practices.

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 2015/2016 and FY 2016/2017 actual, FY 2017/2018 budget and year end forecast and FY 2018/2019 budget.

Total Revenues by Fund							
Fund	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Governmental Funds							
110 - General Fund	\$ 39,277,597	\$ 38,968,522	\$ 38,938,188	\$ 38,815,350	\$ 42,434,846	\$ 3,496,658	109.0%
121 - 911 Fund	1,053,640	322,670	500,000	645,976	563,951	63,951	112.8%
122 - Motor Fuel Tax Fund	829,842	826,051	876,000	885,000	885,000	9,000	101.0%
123 - Impact Fee Fund	4,628	18,023	48,380	48,380	34,500	(13,880)	71.3%
124 - PD Restricted Revenue Fund	5,042	21,236	5,000	5,050	5,050	50	101.0%
131 - Capital Improvement Fund	5,774,437	6,742,044	5,122,000	4,924,627	5,355,000	233,000	104.5%
141 - Bond Fund	2,465,195	2,047,575	2,059,325	2,059,325	1,201,200	(858,125)	58.3%
142 - Special Service Area #2	41,789	41,219	41,508	41,517	40,774	(734)	98.2%
Proprietary Funds							
211 - Golf Course Fund	50,035	169	-	-	-	-	N/A
221 - Water & Sewer Operating Fund	8,051,713	9,178,190	8,808,000	8,578,880	9,154,000	346,000	103.9%
223 - Water & Sewer Capital Fund	322,216	1,817,900	3,637,050	3,339,050	5,731,000	2,093,950	157.6%
Sub Total	57,876,133	59,983,599	60,035,451	59,343,155	65,405,321	5,369,870	108.9%
Fiduciary Funds							
307 - Police Pension Fund	2,631,256	5,541,561	5,702,886	9,157,886	6,415,718	712,832	112.5%
308 - Fire Pension Fund	2,139,318	5,539,204	4,463,100	6,416,100	4,972,723	509,623	111.4%
Sub Total Fiduciary	4,770,574	11,080,765	10,165,986	15,573,986	11,388,441	1,222,455	112.0%
Grand Total	62,646,707	71,064,363	70,201,437	74,917,141	76,793,762	6,592,325	109.4%

Revenues by Fund Type



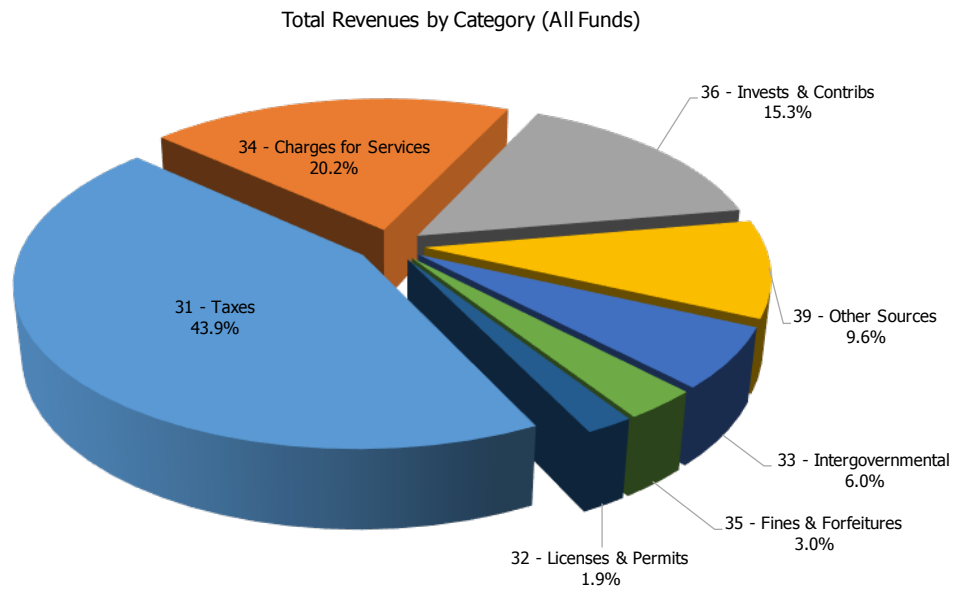
FY 2017/2018 revenues are forecasted to outperform budget primarily due to strong investment performance in the Police and Fire Pension Funds. The FY 2017/2018 revenue forecast is \$74.9 million,

which is \$4.7 million over the FY 2017/2018 budget of \$70.2 million. Most of the overage is in the 911 Fund, Capital Fund and Police & Fire Pension Funds. The 911 Fund overage is due to the timing of dispatch consolidation and reimbursements from the Northeast Lake County Consolidated ETSB. The FY 2017/2018 General Fund budget included a use of fund balance of \$871 thousand largely due to the impact of the closure of KeyLime Cove in FY 2017/2018. Through conservative budgeting and general belt tightening the Village anticipates a use of fund balance of only \$367 thousand. Due to the use of fund balance in FY 2017/2018, the Village will forego a capital transfer at the end of the FY 2017/2018. As noted in the Executive Overview, the Capital Improvement Fund FY 2018/2019 revenue budget includes a transfer of \$200 thousand from the General Fund and \$400 from the Impact Fee Fund.

For FY 2018/2019, the Village is projecting \$76.8 million in revenues. This includes inter-fund transfers. As the Village of Gurnee abates property tax levies for debt service and pension obligations, money is transferred from the General Fund to the Bond Fund and the Police & Fire Pension Funds to meet annual obligations. The General, Capital, Water & Sewer Operating and Water & Sewer Capital Funds are the Village's three largest non-fiduciary funds and account for 74.2% of all projected revenues. Of these funds, the Water & Sewer Capital Fund has the greatest increase over the prior year. This is a result of anticipated proceeds from an IEPA loan to begin construction of the Knowles Road water tower project. The FY 2018/2019 budget includes a \$4 million distribution of loan proceeds in the Water & Sewer Capital Fund.

Similar to other units of local government, the Village funds operations by imposing taxes, fees and fines, requiring licenses and investing income.

Total Revenues by Category - All Funds							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
31 - Taxes	\$ 31,795,650	\$ 31,581,133	\$ 30,852,508	\$ 30,138,077	\$ 33,743,397	\$ 2,890,889	109.4%
32 - Licenses & Permits	1,120,984	1,493,160	1,590,080	1,598,810	1,469,750	(120,330)	92.4%
33 - Intergovernmental	4,585,090	4,662,064	4,585,114	4,991,551	4,597,051	11,937	100.3%
34 - Charges for Services	13,397,336	14,909,234	14,841,974	14,641,933	15,533,120	691,146	104.7%
35 - Fines & Forfeitures	2,107,103	1,831,071	2,129,400	2,119,000	2,294,500	165,100	107.8%
36 - Invests & Contribs	5,174,335	11,800,078	10,395,986	15,915,526	11,763,744	1,367,758	113.2%
39 - Other Sources	4,466,209	4,787,623	5,806,375	5,512,244	7,392,200	1,585,825	127.3%
Grand Total	\$ 62,646,707	\$ 71,064,363	\$ 70,201,437	\$ 74,917,141	\$ 76,793,762	\$ 6,592,325	109.4%



31 - Taxes: Taxes make up the largest portion of the Village's revenue sources, estimated at 43.9% of the total for FY 2018/2019. The largest sources of revenue in this category include Sales and Use Taxes, Amusement Taxes, Food and Beverage Taxes, Hotel and Resort Taxes and Telecommunications Tax. Sales taxes are the largest component of the Taxes 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. General merchandise, pharmaceutical and miscellaneous retail, and auto sales account for the greatest percentage of sales tax receipts. 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 for the past seventeen years. The downside of this arrangement is that during times of economic downturn 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 Fund. Effective May 1, 2018 the Village anticipates increasing the Hotel Tax from 5% to 6% and Amusement Tax from 3% to 4%. A portion of the increase will be earmarked for economic development to ensure a funding source for development opportunities requiring Village participation in the future.

FY 2017/2018 Review

Taxes category across all Village Funds is expected to finish 2.3% or \$714 thousand under budget. Negative variances in Sales Tax (-\$450 thousand) and Road & Bridge Taxes (-\$193 thousand) are the primary drivers. Positive variances include Amusement Taxes (+\$38 thousand) and Food & Beverage Taxes (+\$30 thousand).

FY 2018/2019 Summary

Taxes are up 9.4% or \$2.9 million compared to the FY 2017/2018 budget. The biggest increases are in Amusement and Hotel Taxes as a result of the rate adjustments and Great Wolf Lodge opening in the summer of 2018. Combined these add \$3.2 million in revenue, a portion of which was lost when KeyLime Cove closed last year. Sales Taxes are budgeted \$550 thousand less than last year and \$100 thousand less than the FY 2017/2018 estimate.

32 - Licenses and Permits: The three major components of licenses and permits are liquor licenses, business licenses and general building permits. Liquor licenses are renewed in late-spring, while business licenses are renewed during the winter months. Most building permit activity occurs during the spring and summer months. Building permit activity coincides with economic trends.

FY 2017/2018 Review

FY 2017/2018 Licenses and Permits across all funds is expected to finish 0.5% or \$9 thousand over budget, largely due to the timing of Great Wolf Lodge permitting, home starts in a single family home development (Wentworth) and several commercial developments.

FY 2018/2019 Summary

Licenses and Permits are down 7.6% or \$120 thousand due to the expected completion of FY 2017/2018 projects in addition to continued refreshing and turnover of commercial spaces which provides additional one-time revenue from permitting. The Village anticipates multiple restaurants, a car wash, in-line retail/office, a large retailer and multiple business expansion projects in FY 2018/2019.

33 - Intergovernmental Revenue: Intergovernmental Revenue includes payments received from the State of Illinois such as the Village's share of state income tax, motor fuel tax and corporate personal property replacement tax. One of the Governor's solutions to balancing the State of Illinois budget was to reduce the share of income tax distributed to municipalities by 10%. To offset the impact of this reduction, the State accelerated two months of distributions that were held back several years ago. As a result, FY 2017/2018 year end estimates are inflated and the FY 2018/2019 budget is less than previous years. The Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB) for 911 related purchases made through the Village's 911 Fund is also considered an intergovernmental revenue. The total anticipated reimbursement increased for FY 2018/2019 by \$64 thousand.

FY 2017/2018 Review

Intergovernmental Revenue is projected to end FY 2017/2018 ahead of budget by 8.9% or \$406 thousand due primarily to additional Income Tax payments from the State and greater than anticipated reimbursement from the NLCC-ETSB for costs related to consolidation of the dispatch center. As part of the State budget, two additional income tax payments previously held back were released. The result is 14 income tax distributions in FY 2017/2018 on a budget basis.

FY 2018/2019 Summary

The Intergovernmental category is projected to increase 0.3% or \$12 thousand due largely to increased Replacement Tax, Fire Grants and reimbursement from the NLCC-ETSB totaling \$119 thousand. These increases are offset by declines in Income Tax receipts of \$100 thousand.

34 - Charges for Services: The Charges for Service category includes Water and Sewer charges, Dispatch and 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. 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 and includes annual increases every May 1 thru FY 2020/2021.

FY 2017/2018 Review

Across all funds charges for service are expected to finish 1.3% or \$200 thousand behind budget due primarily to less than expected water usage. Water usage over the long-term has been decreasing as users become more efficient, however 2017 saw a 5.8% decrease in usage. Staff views this as an anomaly partially attributed to an unseasonably wet summer and the closure of a major water user, KeyLime Cove.

FY 2018/2019 Summary

Total Village-wide "Charges for Services" category is expected to increase 4.7%, or \$691 thousand, in FY 2018/2019. This is primarily the result of increasing water & sewer rates and the dispatch service charge as a result of consolidation with the City of Zion. In accordance with the multi-year rate plan, water & sewer rates will increase 3% on May 1, 2018. Combined with usage reflective of the reopening of Great Wolf Lodge and typical summer conditions, Water & Sewer charges for service increase \$336 thousand. Other contracts such as the Warren Waukegan Fire Protection District and Beach Park and Newport Fire services contracts include contractual or inflationary increases totaling \$289 thousand.

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 camera violations.

FY 2017/2018 Review

Fines and Forfeitures are expected to finish the year 0.5% or \$10 thousand behind budget due to lower than anticipated court fines and parking fines. Notable positive variances include collections from the IDROP program and code enforcement fines.

FY 2018/2019 Summary

The FY 2018/2019 budget is increasing 7.8% or \$165 thousand, compared to the FY 2017/2018 budget. This is primarily a result of an increase in Red Light Enforcement revenue. Multiple interruptions to existing cameras due to construction occurred in FY 2017/2018 that are not expected to occur in FY 2018/2019. Furthermore an additional intersection is due to come online in FY 2018/2019.

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

FY2017/2018 Review

Investments & Contributions is expected to finish 53.1% or \$5.5 million over budget due to better than anticipated investment income in the Police & Fire Pension Funds and Village investments.

FY 2018/2019 Summary

FY 2018/2019 reflects a 13.2% or \$1.4 million increase compared to the FY 2017/2018 budget. This is due primarily to investments continuing to outperform benchmarks. Village investment earnings are anticipated to increase \$150 thousand over last year and the Police & Fire Pension Funds are anticipated to increase \$1.2 million. Employer contributions for the Police & Fire Pension Funds increased by 3.7% or \$142 thousand.

39 – Other Financing Sources: Other Financing sources consists of insurance settlements, the sale of miscellaneous assets and may also include bond or loan 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.

FY 2017/2018 Review

FY 2017/2018 is forecasted to end the year 5.1% or \$294 thousand behind budget due to transfers to the Water & Sewer Fund of \$300 thousand being completed prior to the end of the previous fiscal year from General Fund surplus. Transfers of General Fund surplus are used to fund improvements outlined in the Multi-Year Capital Plan in the subsequent fiscal year.

FY 2018/2019 Summary

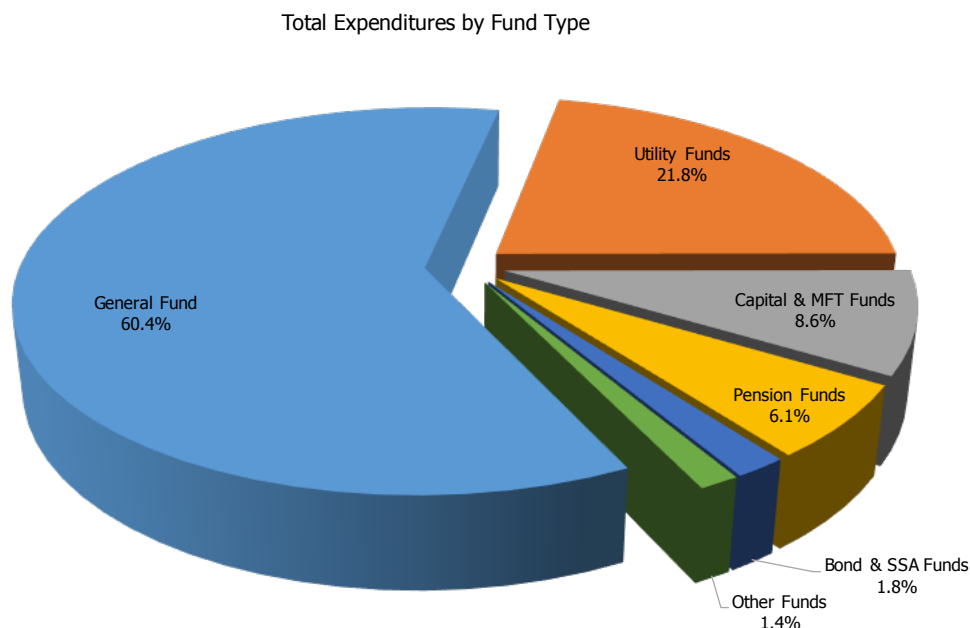
FY 2018/2019 is increasing 27.3% or \$1.6 million. This increase is mainly a result of \$2.7 million decrease in inter-fund transfers from the General Fund to the Debt Service Fund and Water & Sewer Operating Fund to the Water & Sewer Capital Fund. These decreases are offset by an increase of \$4 million in anticipated distributions from the IEPA loan for the Knowles Road Water Tower project and a transfer of \$400 thousand and \$200 thousand from the Impact Fee Fund and General Fund, respectively, to the Capital improvement Fund.

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.

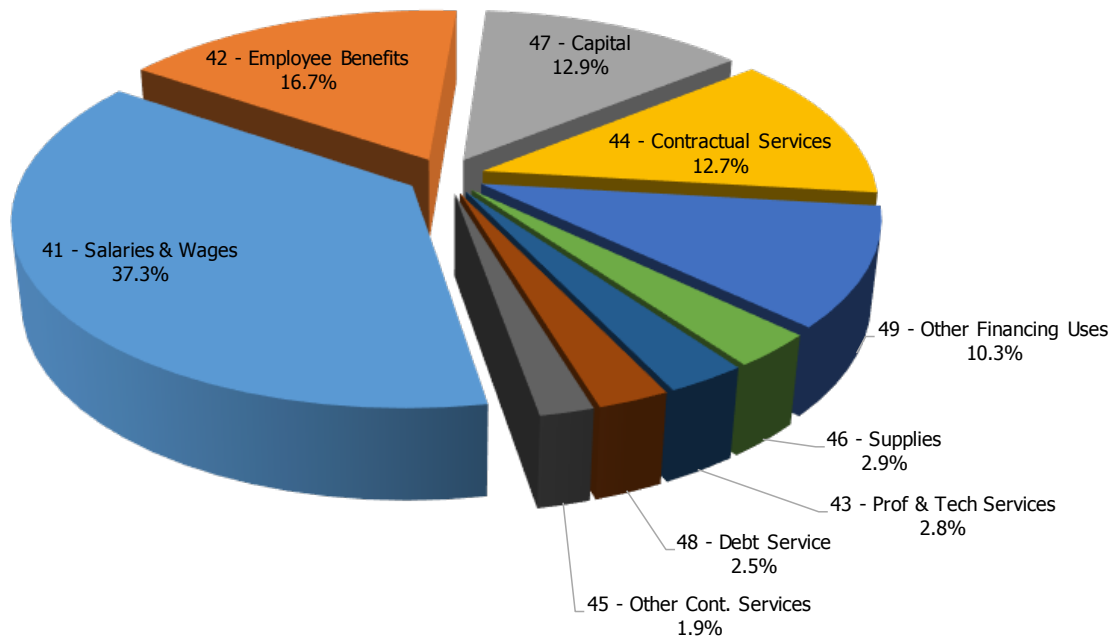
Total Expenditures by Fund							
Fund	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Governmental Funds							
110 - General Fund	\$ 37,603,381	\$ 37,744,012	\$ 39,808,820	\$ 39,182,836	\$ 42,347,836	\$ 2,539,016	106.4%
121 - 911 Fund	1,302,044	899,497	500,000	1,017,540	563,951	63,951	112.8%
122 - Motor Fuel Tax Fund	1,431,325	925,000	850,000	850,000	-	(850,000)	0.0%
123 - Impact Fee Fund	100,000	100,000	250,000	250,000	400,000	150,000	160.0%
124 - PD Restricted Revenue Fund	-	-	-	-	-	-	N/A
131 - Capital Improvement Fund	6,970,356	7,556,528	6,140,900	6,235,991	6,001,470	(139,430)	97.7%
141 - Bond Fund	2,464,983	2,046,408	2,059,325	2,059,325	1,201,200	(858,125)	58.3%
142 - Special Service Area #2	42,124	41,574	41,508	41,958	40,999	(509)	98.8%
Proprietary Funds							
211 - Golf Course Fund	19,250	19,250	-	-	-	-	N/A
221 - Water & Sewer Operating Fund	8,115,492	9,729,997	9,151,547	9,115,892	9,554,205	402,658	104.4%
223 - Water & Sewer Capital Fund	23,725	462,336	3,637,050	3,119,714	5,731,000	2,093,950	157.6%
Sub Total	58,072,681	59,524,603	62,439,150	61,873,255	65,840,661	3,401,511	105.4%
Fiduciary Funds							
307 - Police Pension Fund	2,196,174	2,334,830	2,397,500	2,479,042	2,656,350	258,850	110.8%
308 - Fire Pension Fund	1,013,674	1,141,266	1,262,375	1,394,900	1,636,075	373,700	129.6%
Sub Total Fiduciary	3,209,848	3,476,096	3,659,875	3,873,942	4,292,425	632,550	117.3%
Grand Total	61,282,529	63,000,699	66,099,025	65,747,197	70,133,086	4,034,061	106.1%

The Village is projecting \$70.1 million in expenditures for FY 2018/2019, including inter-fund transfers. The funds with the highest expenditures are the General and Water & Sewer Operating funds. These funds account for the Village's costs of personnel and day-to-day operations. Significant capital expenditures are included in the Capital Improvement and Water & Sewer Capital funds. A chart illustrating the allocation of the financial resources across funds is provided below.



Total Expenditures by Category - All Funds							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
41 - Salaries & Wages	\$ 22,544,891	\$ 23,385,795	\$ 25,320,750	\$ 25,073,226	\$ 26,187,259	\$ 866,509	103.4%
42 - Employee Benefits	10,178,720	10,909,519	11,342,819	11,268,985	11,686,511	343,692	103.0%
43 - Prof & Tech Services	1,611,330	1,651,972	1,998,350	2,101,750	1,947,531	(50,819)	97.5%
44 - Contractual Services	11,608,896	10,257,491	9,963,585	10,038,185	8,924,470	(1,039,115)	89.6%
45 - Other Cont. Services	1,243,684	1,126,832	1,290,818	1,387,894	1,314,364	23,546	101.8%
46 - Supplies	1,520,997	1,471,046	1,775,554	1,826,916	2,063,994	288,440	116.2%
47 - Capital	3,973,636	5,529,654	6,539,950	5,846,664	9,064,470	2,524,520	138.6%
48 - Debt Service	2,995,226	2,669,578	2,099,483	2,099,933	1,741,699	(357,784)	83.0%
49 - Other Financing Uses	5,605,149	5,998,812	5,767,716	6,103,645	7,202,788	1,435,072	124.9%
Grand Total	\$61,282,529	\$63,000,699	\$66,099,025	\$65,747,197	\$70,133,086	\$ 4,034,061	106.1%

Total Expenditures by Category (All Funds)



Costs associated with personnel including Salaries & Wages and Employee Benefits account for 54.0% of the overall expenditures in the FY 2018/2019 budget.

41 - Salaries & Wages: The Salaries & Wages category includes base salaries, overtime and any fringe benefit payments employees earn. 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 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 Fraternal Order of Police and Illinois Council of Police contracts that cover sworn positions expire on April 30, 2019. The ICOPS contract that covers Communications Operators expires April 30, 2020. The International Association of Firefighters contract will expire on April 30, 2018. Both Local 150 Midwest Operating Engineer contracts expire on April 30, 2021. Wage adjustments are tied to the Chicago-Gary-Kenosha Metropolitan Statistical Area Consumer Price Index-All Urban Consumers, All Times. Not Seasonally Adjusted, Base Period 1982-1984=100, as well

as a market adjustment, if applicable, based on comparable communities. Per negotiated terms, the cost of living adjustment will be no less than 2.25% and no more than 3.00%. Union employees are also eligible for step increases. More detail on individual departmental salary and wages assumptions may be found in *Section 6: Budget Summary*.

FY 2017/2018 Review

Salaries and Wages is expected to finish 1.0% or \$248 thousand under budget. This is primarily due to staff turnover and vacant positions offset by associated overtime to cover vacancies where needed. The Village budgets for full staffing levels for the full fiscal year as a conservative budgeting practice.

FY 2018/2019 Summary

Across all funds, Salaries & Wages is budgeted to increase by 3.4% or \$866 thousand. The majority of this increase is attributed to cost of living and step increases. Overall FTE count stayed relatively flat increasing by only 0.5 FTE's. This is discussed in greater detail in *Personnel History* which can be found later in this section. The Village assumed a 2.25% COLA increase for non-bargained and bargained employees increased by any market adjustment included in the bargaining agreement. It is also important to note that the Village budget assumptions assume that all of budgeted positions are filled 100% of the time during the fiscal year. In reality, turnover results in positions not being filled 100% of the time, therefore creating budget savings. However, for budgeting purposes the maximum exposure is assumed and accounted for.

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

The Village has two separate medical insurance programs for its employees. Local 150 employees receive health insurance coverage through their union membership, while the rest of the Village's full-time employees are part of the Village's self-insurance program managed by Blue Cross Blue Shield of Illinois. Local 150 insurance rates are: \$850 single, \$1,975 family January 1, 2018 – December 31, 2018 and \$900 single, \$2050 family January 1, 2019 - December 31, 2019

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 2018 IMRF employer contribution rate is 11.8% compared to 11.94% in 2017. 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, 2017. The funding level increased from 64.71% to 67.82% for police and increased from 67.87% to 70.39% for fire.

FY 2017/2018 Review

Employee Benefits are expected to finish 0.7% or \$74 thousand under budget. This is due to lower than expected Social Security, Medicare, IMRF Pension and Insurance costs due to staff turnover and lower medical insurance expenses.

FY 2018/2019 Summary

The FY 2018/2019 budget is increasing 3.0% or \$344 thousand primarily due to increases in medical insurance and Police & Fire Pension employer contributions. The Village's consultant for medical insurance expects an increase of 4.4% or \$165 thousand for FY 2018/2019. The lump sum employer contribution for FY 2018/2019 is increasing from \$1,738,100 last year to \$1,810,723 this year (\$72,642 or 4.2%) for Fire. For Police the lump sum employer contribution for FY 2018/2019 is increasing from \$2,137,886 last year to \$2,207,368 (\$69,482 or 3.1%). The rate of return assumption in the pension funds is 7.0%. The Village funds these contributions from alternative revenue sources and fund balance in lieu of a property tax levy. IMRF expenses increased only \$7 thousand because of the reduced rate mentioned earlier.

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 2017/2018 Review

Professional & Technical Services is expected to finish the year 5.2% or \$103 thousand over budget due primarily to greater than anticipated engineering consulting services for the various capital projects the Village undertook in FY 2017/2018, dispatch consolidation consulting, unanticipated legal services and consulting fees to accommodate unanticipated vacancies. The majority of the additional Engineering was a result of project delays and additional inspections as a result of a major flooding event in July 2017.

FY 2018/2019 Summary

Across all funds, Professional & Technical Services are budgeted 2.5% or \$51 thousand lower in FY 2018/2019. This is primarily due to decreased engineering needed as a result of utilizing MFT funds every other year as opposed to annually. Additionally, projects such as dispatch consolidation and updating the Village Comprehensive Plan are nearing completion.

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 2017/2018 Review

Contractual Services is expected to finish the year 0.7% or \$75 thousand over budget primarily due to the classification of expenses in the 911 Fund. Due to consolidation with Zion the purpose of the 911 Fund changed to act as a pass-through to the new NLCC-ETSB. At the time the FY 2017/2018 budget was adopted the newly formed NLCC-ETSB did not have a formal budget, the Village estimated a reimbursement amount and budgeted the entire amount under the capital category. Following the approval of a NLCC-ETSB budget, the Village utilized the actual line items for expenditures resulting in the entire budget in one category and actual expenditures in others. The majority of the actual expenditures are for contractual services causing the year-end estimate to be greater than budget. This impact is also seen in the 46 – Supplies and 47 – Capital category.

FY 2018/2019 Summary

This category is decreasing 10.4% or \$1 million. This is mainly a result of a smaller road-resurfacing program as the Village has utilized fund balance in the Capital Improvement Fund built up over previous fiscal years. Additionally, the change in use of MFT funding from every year to every other year reduced the overall road program in FY 2018/2019. Other notable reductions include a \$163 thousand decrease in

water tower maintenance. Notable increases include a \$190 thousand increase in water purchase expense due to increased rates and usage assumption with Great Wolf Lodge opening in FY 2018/2019. Included for the first time is an \$84 thousand maintenance contract for body worn cameras for the Police Department.

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 (liability, automobile, and property insurance). The category also includes expenses related to mobile and telephone communications (mobile phones, lease phone lines, mobile data services), as well as traveling and training costs.

FY 2017/2018 Review

Other Contracted Services is expected to finish the year 7.5% or \$97 thousand over budget due to expenditures related to the major flooding event in July 2017.

FY 2018/2019 Summary

Overall, the category is expected to increase 1.8% or \$24 thousand in FY 2018/2019. Significant increases versus the FY 2017/2018 budget include additional communication expense related to consolidated dispatch services and mobile data services in the Police Department. Significant decreases include a reduction in NIPAS fees and training & schools. The Village's property and liability insurance is projected to remain flat versus the FY 2017/2018 budget.

Currently, the Village obtains this insurance coverage through the Municipal Insurance Cooperative Agency (MICA). 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, revenue streams, etc. The experience is based upon actual claims processed. Allocation of the insurance premium by insurance coverage type is based upon the average claims paid out by MICA over a four year period. The four year period used to determine the FY 2018/2019 premium is FY 2013/2014 thru FY 2016/2017. Property is insured for replacement value. Each department is apportioned their share of insurance cost based on valuation, volume, risk exposure, and claims experience. This cost allocation provides incentives and disincentives to departments based on their risk management and safety performance.

The Police Department participates in a mutual aid program called Northern Illinois Police Alarm System (NIPAS). NIPAS represents a joint venture of suburban municipal police departments in the Chicago metropolitan area. Fifteen police agencies created NIPAS in 1983 to ensure effective police mutual aid in times of natural disasters. NIPAS has grown to include law enforcement agencies of over 100 cities, villages, and towns in five counties.

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 2017/2018 Review

Supplies is expected to finish the year 2.9% or \$51 thousand over budget primarily due to the purchase of additional water meters and the classification of 911 Fund expenditures as mentioned in the 44 – Contractual Services category.

FY 2018/2019 Summary

Supplies are expected to increase 16.2% or \$288 thousand primarily due to an increase of \$350 thousand in the Water & Sewer Operating Fund for the purpose of meter replacement. The Village has a 5-year plan to outfit newer meters and replace older meters with updated technology to make the system and meter reading more efficient.

47 - Capital: Capital expenditures include assets that have a useful life of five years or more such as vehicles, land, buildings, furnishing and equipment and machinery. Capital expenses are accounted for in the 911, Motor Fuel Tax, Capital Improvement and Water & Sewer Capital Funds. The Total Expenditure by Category – All Funds chart indicates this category is increasing 38.6% or \$2.5 million. This is mainly attributed to the Water & Sewer Capital Fund and the purchase of a Fire Engine. 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. The Village has one outstanding general obligation bond, Series 2011. The Village’s debt position is discussed in more detail later in this section.

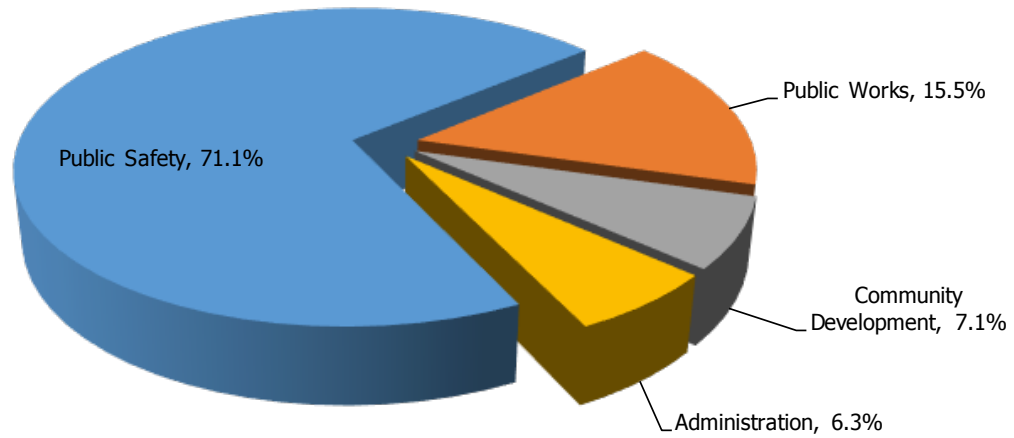
49 - Other Financing Uses: Other Financing Uses include transfers among funds as well tax rebate programs and contingencies. The category is increased 24.9% or \$1.4 million compared to FY 2017/2018. This is mainly a result of the restart of the Great Wolf Lodge rebate agreement, transfer to the Capital Improvement Fund, addition of a reserve for economic development and decreases in the transfer to the Bond Fund and Water & Sewer Capital Fund. Capital projects are discussed in detail in *Section 7: Capital Improvement Budget Summary*.

PERSONNEL HISTORY

The FY 2018/2019 headcount level is increasing 0.50 full-time equivalents. This is the result of the elimination of a Finance II position (-1.0), Deputy Police Chief (-1.0), Deputy Fire Chief (-1.0), Fire Administrative Secretary (-0.5), and additions of a Staff Accountant (+1.0), Police Director of Support Services (+1.0), Police Officer (+1.0) and a Fire Management Analyst (+1.0).

Full-Time Equivalents	FY 15/16	FY 16/17			FY 17/18			FY 18/19			Change
		FT	PT	Total	FT	PT	Total	FT	PT	Total	
Administration											
Administration	9.20	7.60	1.60	9.20	7.60	1.95	9.55	7.60	1.95	9.55	-
Information Systems	5.55	3.75	0.80	4.55	3.75	0.72	4.47	3.75	0.72	4.47	-
Community Development											
Planning/Building Safety	8.65	7.50	1.15	8.65	8.50	0.10	8.60	8.50	0.10	8.60	-
Engineering	7.25	6.50	0.75	7.25	6.50	0.75	7.25	6.50	0.75	7.25	-
Public Works											
Administration/Streets	16.60	15.20	1.40	16.60	15.20	2.20	17.40	15.20	2.20	17.40	-
Vehicle Maintenance	4.00	4.00	-	4.00	4.00	-	4.00	4.00	-	4.00	-
Utility	13.85	12.45	0.90	13.35	12.45	0.90	13.35	12.45	0.90	13.35	-
Police Department											
Administration	79.00	81.00	0.50	81.50	80.00	1.50	81.50	81.00	1.50	82.50	1.00
Communications	14.95	14.00	1.00	15.00	20.00	1.00	21.00	20.00	1.00	21.00	-
Fire Department											
Administration	57.70	57.00	0.60	57.60	56.00	0.50	56.50	56.00	-	56.00	(0.50)
Total Full-Time Equivalents	216.75	209.00	8.70	217.70	214.00	9.62	223.62	215.00	9.12	224.12	0.50

FTE by Function



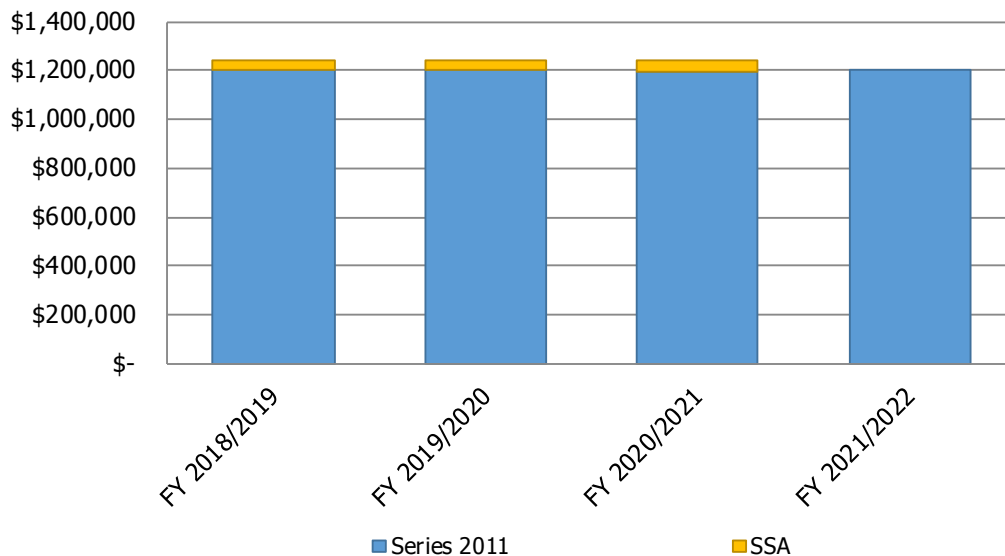
The majority of Village personnel (71.1%) continue to be employed in Public Safety, followed by Public Works (15.5%), Community Development (7.1%) and Administration (6.3%).

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. FY 2018/2019 debt service consists of \$1,199,450 for Series 2011 and \$40,774 for Special Service Area No. 2. Total debt outstanding as of April 30, 2018 will be \$4.4 million plus \$123 thousand for Special Service Area No. 2.

The following chart depicts future principal and interest payments.

Debt Service By Fiscal Year



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*, 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 April 30, 2016, the Village's ratio of General Obligation Bonded Debt to EAV was .55%. This continues the Village's historical trend of low debt ratios. 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 2018/2019 are projected to increase the Village's equity position by approximately \$6.7 million to \$130 million. Excluding Police & Fire pension funds, the Village's equity position is projected to be \$35 million at April 30, 2019. These projections are prepared on the budget basis and do not include adjustments required for reporting in the Comprehensive Annual Financial Report (CAFR).

Fund	Audited	Estimated	Estimated	Projected	Projected	Budget	Budget	Budget	Projected
	Fund Balance May 1, 2017	Revenue FY 17/18	Expenditures FY 17/18	Surplus / (Deficit) FY 17/18	Fund Balance May 1, 2018	Revenues FY 18/19	Expenditures FY 18/19	Net Surplus / (Deficit) FY 18/19	Fund Balance April 30, 2019
110 - General Fund	\$26,016,882	\$38,815,350	\$39,182,836	(\$367,486)	\$25,649,396	\$42,434,846	\$42,347,836	\$87,011	\$25,736,407
121 - 911 Fund	283,479	645,976	1,017,540	(371,564)	(88,085)	563,951	563,951	-	(88,085)
122 - Motor Fuel Tax Fund	142,144	885,000	850,000	35,000	177,144	885,000	-	885,000	1,062,144
123 - Impact Fee Fund	1,761,102	48,380	250,000	(201,620)	1,559,482	34,500	400,000	(365,500)	1,193,982
124 - PD Restricted Revenue Fund	95,553	5,050	-	5,050	100,603	5,050	-	5,050	105,653
131 - Capital Improvement Fund	2,673,955	4,924,627	6,235,991	(1,311,364)	1,362,591	5,355,000	6,001,470	(646,470)	716,121
141 - Bond Fund	1,370,450	2,059,325	2,059,325	-	1,370,450	1,201,200	1,201,200	-	1,370,450
142 - Special Service Area #2	8,397	41,517	41,958	(441)	7,956	40,774	40,999	(225)	7,731
211 - Golf Course Fund (1)	150,972	-	-	-	150,972	-	-	-	150,972
221 - Water & Sewer Operating Fund (2)	5,554,062	8,578,880	9,115,892	(317,676)	5,236,386	9,154,000	9,554,205	(400,205)	4,836,182
223 - Water & Sewer Capital Fund (2)	-	3,339,050	3,119,714	-	-	5,731,000	5,731,000	-	-
307 - Police Pension Fund (1)	43,075,205	9,157,886	2,479,042	6,678,844	49,754,049	6,415,718	2,656,350	3,759,368	53,513,417
308 - Fire Pension Fund (1)	33,515,730	6,416,100	1,394,900	5,021,200	38,536,930	4,972,723	1,636,075	3,336,648	41,873,578
Grand Total	\$ 114,647,931	\$ 74,917,141	\$ 65,747,197	\$ 9,169,944	\$123,817,875	\$76,793,762	\$70,133,086	\$ 6,660,677	\$130,478,551

(1) For Proprietary and 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.

In accordance with the Village's adopted *General Corporate Fund Balance Policy*, an unreserved fund balance for the General Fund should at a minimum equal 35% of the subsequent fiscal year's expenditures. As a result, the Village must maintain an unreserved balance of approximately \$14.8 million; any amount below that requires Village Board notification. Village Management is confident that we will be able to adhere to this policy during the upcoming fiscal year. The projected May 1, 2018 General fund balance of \$25.6 million is 60.6% of FY 2018/2019 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 Impact Fee, Capital, and Water & Sewer Operating Funds.

- In FY 2018/2019 a \$400,000 transfer from the Impact Fee Fund to the Capital Improvement Fund has been budgeted to help fund stormwater and drainage improvements.
- The Capital Fund shows a FY 2018/2019 projected deficit of \$646 thousand. Capital projects will be funded by \$4.7 million of Home Rule Sales Tax dedicated by ordinance to capital infrastructure, along with the above-mentioned \$400 thousand transfer from the Impact Fee Fund and a \$200 thousand transfer from the General Fund in FY 2018/2019. FY 2018/2019 marks the third consecutive aggressive capital infrastructure program that draws down surpluses previously

transferred from the General Fund. The Capital Fund accounts for \$3.2 million in transportation system spending, \$473 thousand for stormwater management, \$1.6 million for vehicles & equipment, and \$797 thousand for buildings & improvements. Further detail on the FY 2018/2019 Capital Improvement Project can be found in *Section 7: Capital Improvement Budget Summary* and *Section 11: Appendix*.

- In the Utility Operating Fund has a projected deficit of \$400 thousand. This is a planned spend down of available fund balance to help support infrastructure improvements in the Utility Capital Fund.



SECTION VI – BUDGET SUMMARY

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BUDGET SUMMARY

The Budget Summary section provides a thorough review of FY 2017/20018 year end estimates and FY 2018/2019 projected revenues and expenditures for all Village Funds. The 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 2018/2019. 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, 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, 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, and fire and police protection.

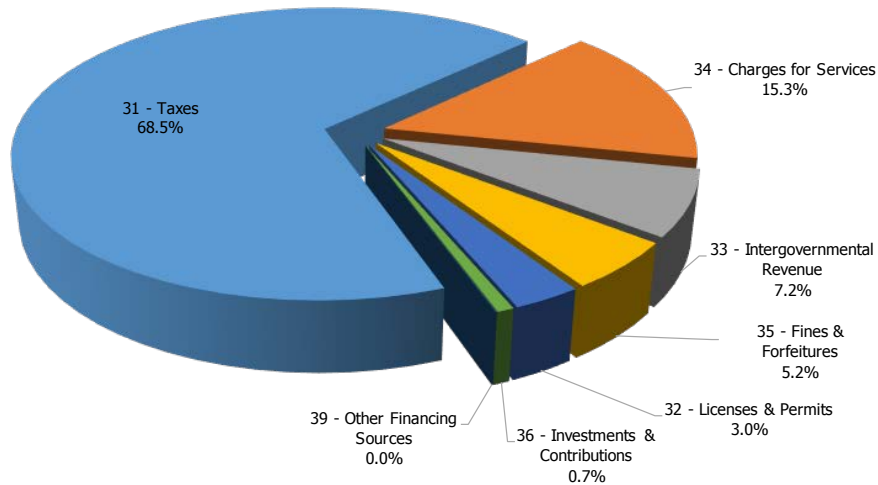
EXPLANATION OF REVENUE CATEGORIES

This section is a summary highlighting revenue changes from the prior fiscal year for the major categorical components of the General Fund. The FY 2018/2019 General Fund revenues are projected to be up 9.0% or \$3.5 million, compared to FY 2017/2018. The majority of this increase is a result of the Taxes category, followed by Charges for Service and Fines & Forfeitures. The Taxes category is up significantly, mainly due to the opening of Great Wolf Lodge (formerly KeyLime Cove) as well as the 1% increase in both Amusement Tax and Hotel Tax. Great Wolf Lodge is expected to open on July 1st and therefore the property will once again be generating Hotel Tax and Resort Tax after a year of closure and no revenue generation. Charges for Service is up 5.8% or \$355 thousand. The majority of this is due to contractual agreements with the City of Zion for dispatching services and the Warren Waukegan Fire Protection District for fire and ambulance services.

The following table and chart illustrates the majority of the General Fund revenue is comprised of taxes, including Sales Tax, Amusement Tax, Hotel Tax, and Food & Beverage Tax. An additional analysis of these revenues is included in the following pages.

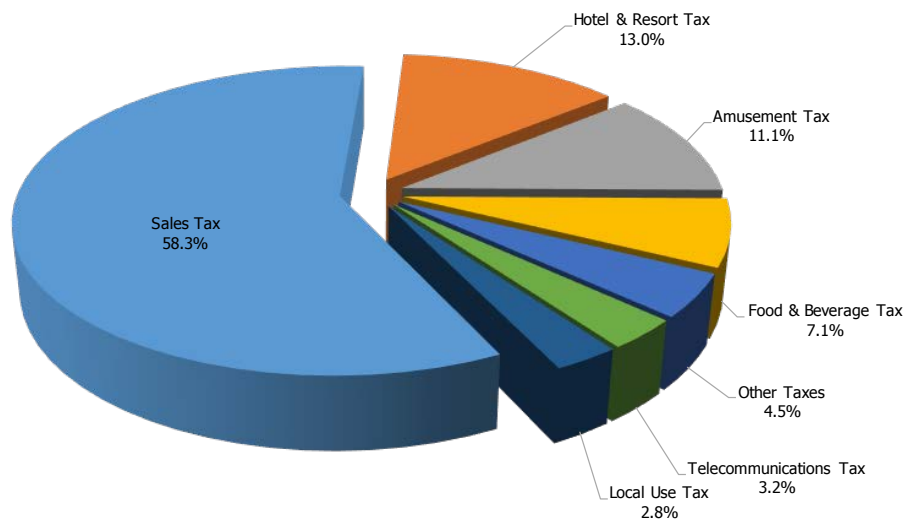
Total Revenues by Category 110 - General Fund							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
31 - Taxes	\$ 27,028,181	\$ 26,695,951	\$ 26,011,000	\$ 25,496,560	\$ 29,052,623	\$ 3,041,623	111.7%
32 - Licenses & Permits	975,698	1,215,920	1,382,200	1,376,050	1,275,750	(106,450)	92.3%
33 - Intergovernmental	3,286,037	3,135,208	3,145,114	3,405,575	3,058,100	(87,014)	97.2%
34 - Charges for Services	5,546,428	5,974,661	6,149,974	6,191,933	6,505,120	355,146	105.8%
35 - Fines & Forfeitures	2,028,886	1,720,912	2,044,400	2,034,000	2,209,500	165,100	108.1%
36 - Invests & Contribs	100,336	205,368	185,500	286,990	313,753	128,253	169.1%
39 - Other Sources	312,031	20,500	20,000	24,242	20,000	-	100.0%
Grand Total	\$ 39,277,597	\$ 38,968,522	\$ 38,938,188	\$ 38,815,350	\$ 42,434,846	\$ 3,496,658	109.0%

General Fund Revenues by Category



31 - Taxes: Taxes, consisting mainly of Sales & Use Taxes, Amusement Tax, Food & Beverage Tax, and Hotel Taxes and make up 68.5% of General Fund revenue.

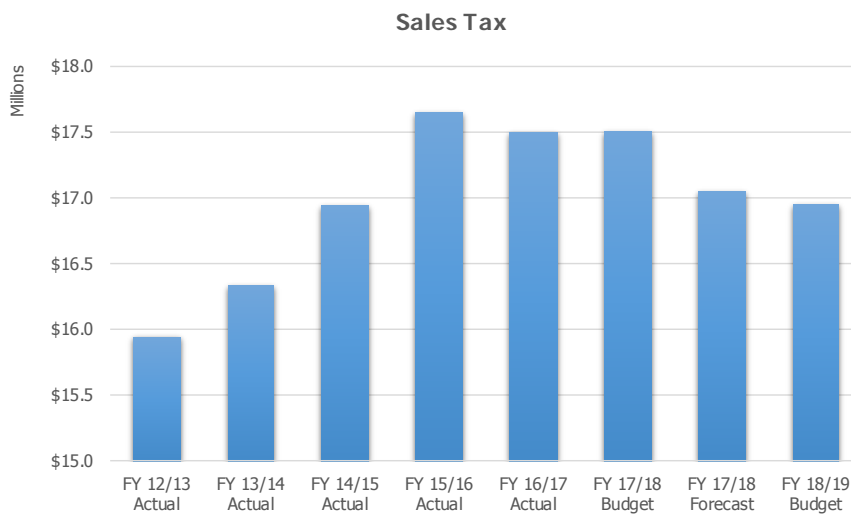
General Fund Tax Revenues



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 58.3% of the General Fund Taxes revenues and 39.9% of all General Fund revenues. The Village’s largest sales tax producer is Gurnee Mills. According to information provided by the Illinois Department of Revenue, 38.2% of the retail sales tax allocated to the

Village of Gurnee for the four most recent quarters was related to general merchandise, apparel, furniture, lumber and hardware; 15.6% was related to drugs and miscellaneous retail; 14.9% to automobiles and filling stations; 11.1% to food and food establishments; 8.7% to agricultural and all others; and 1.7% to manufacturers.

Forecasted FY 2017/2018 sales taxes are expected to end the year \$450 thousand under FY 2017/2018 budget. This is a result of increased online shopping as well as the fact the Village did not qualify for a supplemental distribution of Home Rule Sales Tax received the previous two fiscal years and the October 2017 implementation of the State of Illinois' new 2% administrative fee to offset its expenses related to collecting and remitting home rule sales tax to municipalities. The State now retains 2% of monthly home rule sales tax disbursements. Management projects FY 2018/2019 sales taxes at \$16.95 million; this is \$100 thousand less than the FY 2017/2018 forecast and \$450 thousand less than FY 2017/2018 Budget. Sales taxes increased an average of 3.5% annually between FY 2010/2011 and FY 2014/2015 and reached pre-recession levels in FY 2014/2015. However, since FY 2015/2016 sales taxes have shown continued flattening, decreasing 0.48% in FY 2015/2016, increasing by only 0.20% in FY 2016/2017 and anticipated to decrease by 2.7% for FY 2017/2018 over the previous year. Although the Village continues to aggressively pursue new retailers, online sales continue to have a negative impact on traditional brick-and-mortar sales. The Village expects this trend to continue and remains cautious on the outlook for sales tax and the need to diversify its revenue base.



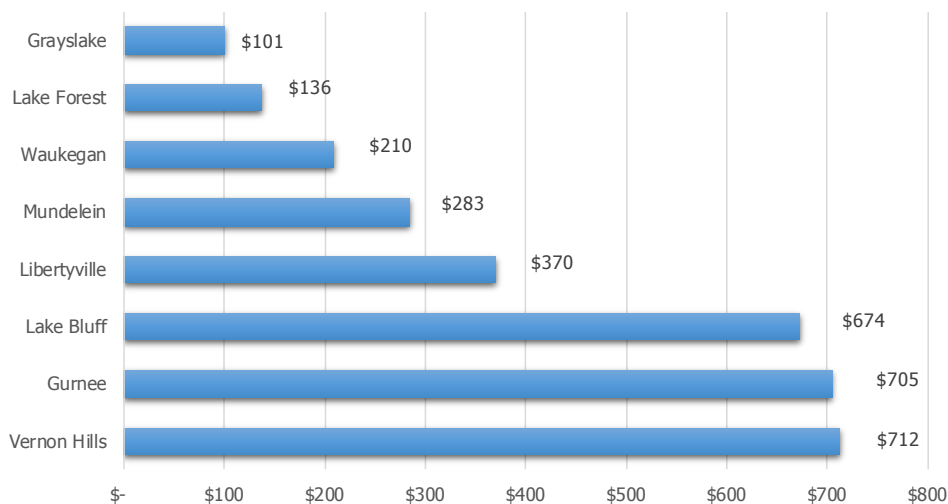
The Sales Tax revenue projection is based on the following assumptions:

- Internet Sales:** The Village of Gurnee is one of the top two retail sales generators in Lake County and has a total of 22 shopping centers with 5,185,000 square feet of floor area. Given the Village's dependence on brick-and-mortar retailers, the taxation of Internet sales and shoppers' habits is of critical importance. Illinois taxpayers are required to declare Internet purchases on their tax returns and pay Illinois Use Tax on those purchases. The State of Illinois imposes sales tax on online retailers who utilize Illinois-based affiliates and have at least \$10,000 in sales. Under the Main Street Fairness Act, online retailers must collect and remit sales taxes on purchases made by Illinois residents if the online retailer has a physical presence in the State. The law expands the definition of physical presence to include affiliate companies, such as deal and coupon website operators that earn commissions for directing shopping traffic to an online store. Even though this law exists, consumers rarely report purchases and pay taxes on Internet sales. Effective February 1, 2015, online retail giant Amazon began collecting and remitting sales

tax to the State of Illinois. The Village receives a portion of this through the distribution of Use Tax, although at a fraction of the amount received in a traditional brick-and-mortar sale.

- The Marketplace Fairness Act was originally passed by the Senate on May 6, 2013. This bill would enable states to tax their residents' online purchases. The bill exempts small businesses that earn less than \$1,000,000 annually from out-of-state sales. Proponents argue that the bill helps level the playing field for traditional brick-and-mortar stores to online giants. Opponents contend the bill would hinder online commerce. Unfortunately, this bill did not pass the House of Representatives. A similar bill was introduced in 2015, but stalled in Congress with staunch opposition. The Bill was re-introduced as Senate Bill 976 in April of 2017, but remains in the Committee process.
- In January 2018, the U.S. Supreme Court agreed to hear another challenge in favor of collecting a tax on internet purchases in the South Dakota vs. Wayfair case. The Illinois Senate is currently considering legislation (SB 2577) that mirrors South Dakota in the event the Supreme Court overturns the lower court's decision and requires online retailer to collect the tax in South Dakota based on the destination of the product.
- Trends: For the first ten months of FY 2017/2018, Gurnee sales tax receipts decreased by \$386 thousand or 2.7% compared to the prior fiscal year. Staff anticipates sales tax to decline similarly for at least the next 12-18 months.
- Comparative Sales: Of the seven communities represented below, Gurnee receives the second highest sales tax per resident. The Village has benefited from both its strong sales tax base and its ability to levy a home rule sales tax. Communities over 25,000 are considered to be "home rule" by the State of Illinois and thus have the option of levying such a tax. In order to provide a consistent comparison, the figures do not include home rule sales tax. Historically, high sales tax revenues meant Gurnee was able to fund village services through a large number of non-residents and residents shopping within its borders.

Sales Tax per Resident



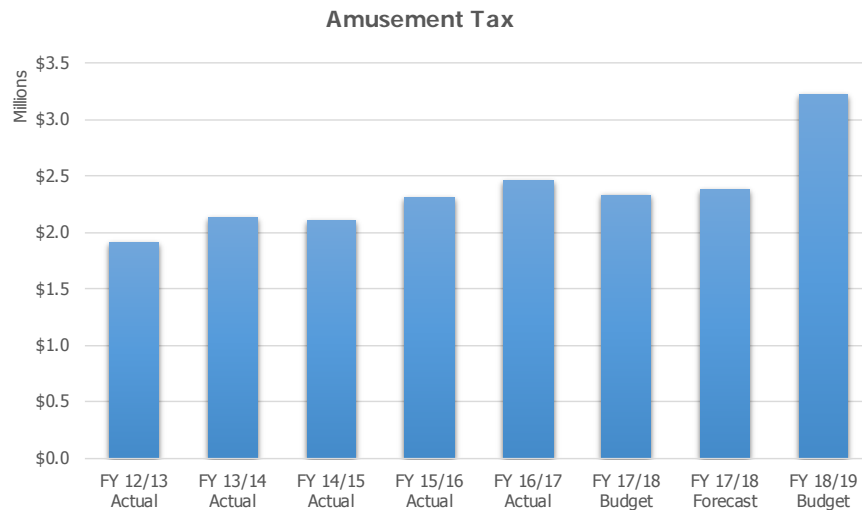
Source Illinois Department of Revenue Disbursements (State shared and Home Rule Sales Taxes collected in Calendar Year 2016)

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.

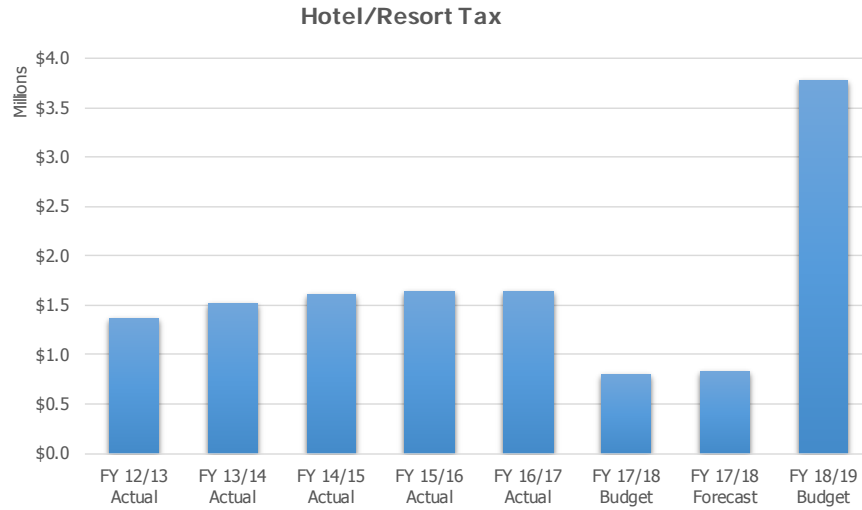
Forecasted FY 2017/2018 use taxes exceed FY 2017/2018 budget by \$25 thousand and FY 2016/2017 actual by \$29 thousand. FY 2018/2019 use tax budget is \$820 thousand. This is equal to \$26.20 per capita based on a population of 31,295 (2010 Census). The Illinois Municipal League predicts FY 2018/2019 Use Tax receipts equal to \$26.30 per capita. States, including Illinois, are aggressively pursuing revenue through sales and use tax nexus laws and on-line retailer Amazon began voluntarily collecting and remitting Illinois taxes in February 2015. Both of these factors should lead to continued strong growth in Use Tax receipts.

Amusement Tax – Effective May 1, 2018 the Village anticipates imposing a 4% tax on net amusement receipts within Village boundaries. This is a 1% increase and is expected to be voted on by the Village Board March 5, 2018. Prior to this increase, Amusement Tax had not be adjusted in nearly 20 years. The largest amusement tax generator is Six Flags Great America. Forecasted FY 2017/2018 amusement taxes exceed FY 2017/2018 budget by \$59 thousand, but are less than FY 2016/2017 actual by \$73 thousand. Management projects FY 2018/2019 amusement taxes at \$3.2 million; this increase is the result of the proposal to increase the Amusement Tax from a rate of 3% to 4% effective May 1, 2018. Six Flags Great America continues to make investments in the Park and will open the world’s largest loop coaster in 2018. The world-record breaking attraction will take riders forward and backward on a gigantic loop before suspending them completely upside down. It will be 100 feet tall and feature 32 seats in unique “face-off” design, with guests seated back-to-back and face-to-face. The ride comes on the heels of The Joker free fly coaster and JUSTICE LEAGUE: Battle for Metropolis. While new attractions bring enthusiasts from across the country, overall attendance is still affected by local weather conditions and unfortunately weather is difficult to predict.

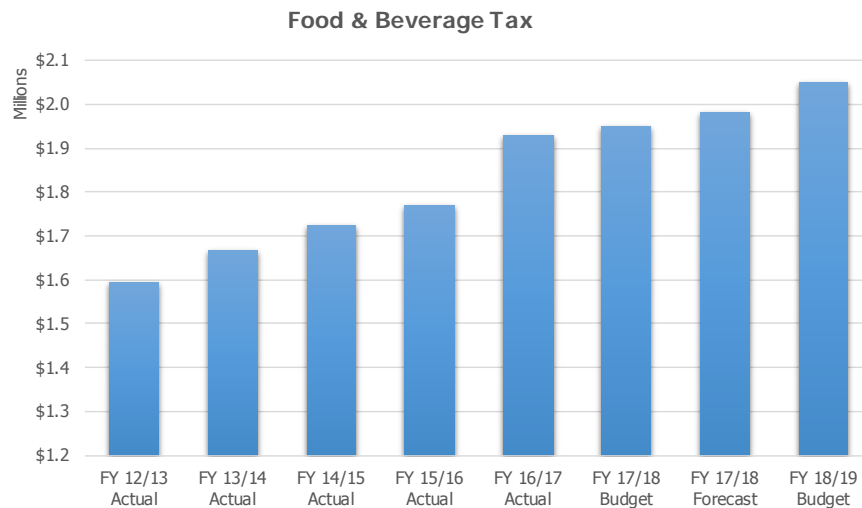


Hotel & Resort Tax - The Village’s Hotel Tax is proposed to increase from 5% to 6% effective May 1, 2018. In addition, Gurnee imposes 2% resort tax. Great Wolf Lodge (formerly KeyLime Cove Hotel & Indoor Waterpark) is the sole payer of the resort tax an, per an economic incentive agreement receives a 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. During the closure, the property generated no revenue and as a result Hotel Tax and Resort Tax revenues produced by the resort were

removed from the FY 2017/2018 budget. The property is expected to come back online in FY 2018/2019 and will benefit from a modified revenue sharing agreement somewhat similar to the original KeyLime Cove arrangements. Forecasted FY 2017/2018 Hotel Tax is greater than budget by \$25 thousand. Management projects FY 2018/2019 Hotel Tax at \$3.1 million and Resort Tax at \$680 thousand. Hotel occupancies correlate to attendance at tourism facilities.



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 123 establishments in the Village that pay Food and Beverage Tax. Forecasted FY 2017/2018 Food & Beverage taxes are expected to exceed budget by \$30 thousand and exceed FY 2016/2017 actuals by \$51 thousand. Management projects FY 2018/2019 Food & Beverage taxes at \$2.05 million; this is a \$25 thousand increase compared to the FY 2017/2018 forecast.



Telecommunications Tax - The Village imposes a 6% Telecommunications Tax. Both land-based and wireless service providers remit taxes on gross sales. Telecommunications tax receipts from landlines are trending downward because many consumers are eliminating land lines in favor of cell phones and internet providers. Forecasted FY 2017/2018 Telecommunications taxes are flat compared to budget, but \$62 thousand less than FY 2016/2017 actuals. Management projects FY 2018/2019 Telecommunications taxes at \$925 thousand; this is \$60 thousand or 6.1%, less than the FY 2017/2018 forecast.

Telecommunications tax continues to decline due to consumers switching to modes of communication (Internet and text) not subject to the tax.

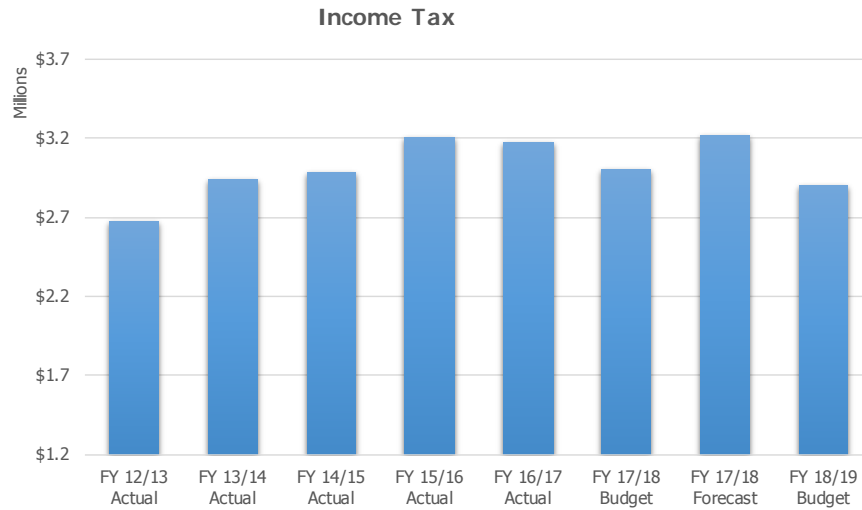
Other Taxes – Other Taxes include road & bridge tax, cable tax, alarm tax, and foreign fire insurance tax. These taxes account for 4.5% of General Fund tax revenue.

32 - Licenses and Permits: Licenses and permits include building permits and other licenses such as business, liquor, and vehicle licenses. Building permits are budgeted at \$800 thousand in FY 2018/2019. This is \$75 thousand less than the FY 2017/2018 budget and forecasted revenue. In FY 2018/2019 staff anticipates the construction of Bellewater Place, Abbott Labs Employee Credit office building, Outback Steakhouse and 25 new home starts in the Wentworth Subdivision.

Based on historical trends, business licenses typically generate \$275 thousand per year and liquor licenses earn \$110 thousand. There are currently 1,125 licensed businesses and 60 liquor licenses in the Village. FY 2018/2019 total Licenses & Permits revenue is projected at \$1.3 million. This is \$107 thousand less than the FY 2017/2018 budget and is mainly attributed to the reduction in Building Permit revenue.

33 - Intergovernmental Revenues: Intergovernmental Revenues are comprised primarily of the Village's share of income taxes and personal property replacement taxes. To estimate the FY 2018/2019 budget for income tax receipts, there are three key elements that need to be examined:

- Population: Income tax receipts are distributed based on the Village's population. According to 2010 Census figures, the Village's population is 31,295.
- Municipality's share of income tax receipts: Effective July 1, 2017 the Illinois individual income tax rate increased from 3.75% to 4.95% and the corporate income tax rate increased from 5.25% to 7%. Effective August 1, 2017, municipalities receive 6% of net collections of all income tax received from individuals, trusts, and estates and 6.85% of the net collections of all income tax received from corporations. The distribution is reduced by 10% for the State's FY 2018 budget, which is expected to be extended for future years, and was included in the Governor's budget proposal for FY19.
- Statewide growth in income tax receipts: FY 2017/2018 forecast is \$3.2 million however this includes two extra disbursements in July and September due to recently passed legislation accelerating payments previously withheld to offset the 10% reduction to the municipal share. FY 2018/2019 will be impacted by the 10% reduction and as a result is budgeted at \$2.9 million. This is \$92.67 per capita based on a population of 31,295. The Illinois Municipal League (IML) is projecting \$95.80 per capita. Management believes the IML projection is very optimistic and therefore relied on historic data specific to Gurnee.



Management projects FY 2018/2019 Replacement Taxes (CPPRT or PPRT) revenues at \$120 thousand. Replacement taxes replace money that was lost by local governments when their powers to impose personal property taxes were taken away. To qualify for a CPPRT distribution, the government must have been in existence prior to July 1, 1976 and received revenue from the personal property tax. This tax is collected eight times per year. Illinois Department of Revenue administrative expenses, County Officials' stipends, Property Tax Appeal Board expenses, Illinois Education Labor Relation Board expenses, State Board of Education expenses, and State Board of Elections expenses are distributed from CPPRT receipts prior to distribution to taxing districts. 51.65% of statewide collections are distributed to Cook County taxing districts and 48.35% are distributed to non-Cook County districts. Gurnee is a non-Cook County municipality. The Illinois Municipal League estimate of CPPRT is a decline of 5.8% from FY 2017/2018 receipts of \$133 thousand.

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 2018/2019 is budgeted at \$6.5 million; this is \$335 thousand higher than the FY 2017/2018 budget year end estimate. The main reason for the increase is the Village will be providing dispatch services to the City of Zion for the entire fiscal year which will generate \$895 thousand. In FY 2017/2018 service was provided for 10 months as dispatching for Zion went live in July 2017. The result of a full year of contractual dispatching is an increase of \$174 thousand. Payments from the Warren-Waukegan Fire Protection District (WWFPD) are included in the Intergovernmental Revenue category. The Village's multi-year contract with WWFPD for fire protection and ambulance services expires on April 30, 2020. FY 2018/2019 projected revenue is contractually set at \$3.05 million, which is a \$75 thousand increase. In addition, revenue related to Off Duty Police and Non-Resident and Resident Rescue are forecasted to increase.

35 - Fines and Forfeitures: Fines and Forfeitures include liquor license violations, DUI impoundment fees, and red light camera violations. Total budget for this category is \$2.2 million; this is a 8.1% increase from last year's budget. This is a result of FY 2018/2019 red light camera violations being budgeted at \$1.25 million, which is \$200 thousand higher than the FY 2017/2018 budget. During FY 2018/2019 westbound Washington Street at Hunt Club Road, as well as both eastbound and westbound Washington Street at Route 21 are expected to be fully operational.

36 - Investments & Contributions: The Village earns interest income on idle cash balances. In FY 2015/2016 the Village participated in a joint request for proposal for investment advisor services with four other municipalities. The purpose was to establish a relationship with an advisor to manage the Village's investment portfolio within the confines of state statute and the Village's investment policy. As a result, the Village increased investment income substantially. The FY 2018/2019 budget anticipates an increase of \$125 thousand due to rising interest rates and continued management by the outside advisor. Contributions include donations from outside entities and the resident portion of the parkway tree program.

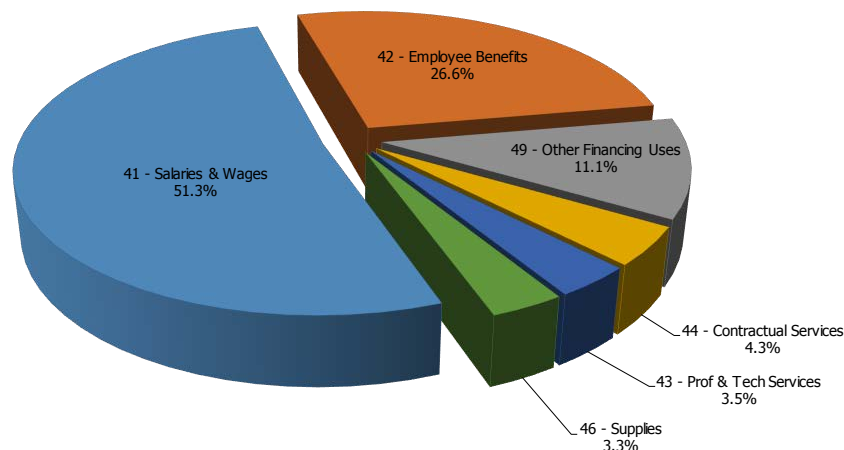
39 – Other Financing Sources: This category includes insurance proceeds as a result of damage to Village owned property, loan proceeds, and transfers in from other funds. The Village anticipates insurance proceeds in FY 2018/2019 of \$20 thousand, in line with historical trends. No other activity is budgeted for this category in FY 2018/2019.

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 5.9% or approximately \$2.3 million, compared to FY 2017/2018. Of the \$2.3 million increase, \$2.0 million can be attributed to two categories: 49 - Other Financing Uses and 42 - Employee Benefits which are both discussed in more detail below.

110 - General Fund								
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
41 - Salaries & Wages	\$ 18,691,501	\$ 19,217,547	\$ 20,915,000	\$ 20,467,989	\$ 21,131,892	\$ 216,892	101.0%	
42 - Employee Benefits	9,378,892	10,108,193	10,631,696	10,554,272	10,944,344	312,648	102.9%	
43 - Prof & Tech Services	866,465	920,988	1,347,570	1,271,746	1,439,746	92,176	106.8%	
44 - Contractual Services	1,379,273	1,431,007	1,592,895	1,551,344	1,757,251	164,356	110.3%	
45 - Other Cont. Services	1,030,368	953,353	1,128,269	1,201,514	1,131,354	3,085	100.3%	
46 - Supplies	1,298,636	1,242,727	1,492,074	1,438,789	1,370,661	(121,413)	91.9%	
48 - Debt Service	93,096	93,086	650	650	-	(650)	0.0%	
49 - Other Financing Uses	4,865,149	3,777,112	2,700,666	2,696,531	4,572,588	1,871,922	169.3%	
Grand Total	\$ 37,603,381	\$ 37,744,012	\$ 39,808,820	\$ 39,182,836	\$ 42,347,836	\$ 2,539,016	106.4%	

General Fund Budget



41 - Salaries & Wages: The Village of Gurnee has six bargaining units: The Police Department has the Fraternal Order of Police (FOP) and Illinois Council of Police (ICOPS), which cover most of the sworn personnel. The Department also has a second ICOPS unit which covers Communication Operators. Within the Fire Department, the International Association of Firefighters (IAFF) covers firefighters/paramedics and fire lieutenants. Personnel in the Administration, Community Development Departments, Fire Prevention Bureau and Public Works Department are covered by one of two Local 150 Midwest Operating Engineers contracts. The Fraternal Order of Police and Illinois Council of Police contracts that cover sworn positions expire on April 30, 2019. The ICOPS contract that covers Communications Operators expires on April 30, 2020. The International Association of Firefighters contract will expire on April 30, 2018. Both Local 150 Midwest Operating Engineer contracts expire on April 30, 2021.

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

The first component looks at the Chicago-Gary-Kenosha Metropolitan Statistical Area Consumer Price Index – All Urban Consumers, All Items, Not Seasonally Adjusted (Base Period 1982-1984=100). Salaries are adjusted by the annual percentage change for the period ending December 31st of the calendar year that immediately proceeds the fiscal year to which the CPI rate would be applied. For public safety personnel the CPI adjustment is limited to a minimum of 2.25% and a maximum of 3%. By linking the first component of any salary adjustments to the CPI, salaries are modified by the change in the price level of consumer goods and services purchased by households. The annual percentage change for the period ending December 31, 2017 was 1.9%. As a result, the minimum CPI adjustment of 2.25% will be used.

The second component looks at market comparables to determine if an additional adjustment is warranted to maintain top base salary at or above the top [third] quartile among comparable communities. Where applicable, comparable communities are outlined in the respective collective bargaining agreements. For Local 150 in FY 2018/2019, the annual COLA under the current contract is fixed at 2.25% annually with no additional market adjustment. During upcoming contract negotiations management will be discussing the continuance of two-component COLA adjustments.

As a result, for FY 2018/2019, the following COLA and market adjustments are anticipated for each of the respective groups subject to final comparable community wage confirmation and review:

<u>Group</u>	<u>COLA</u>	<u>Market</u>	<u>Total</u>
International Association of Firefighters	2.25%	-----*	-----*
FOP - Police Sworn Personnel	2.25%	0.00%	2.25%
ICOPS – Police Sworn Personnel	2.25%	0.00%	2.25%
ICOPS – Communication Operators	2.25%	0.00%	2.25%
Local 150 – Administrative Unit	2.25%	0.00%	2.25%
Local 150 – Public Works Unit	2.25%	0.00%	2.25%
Non-union: All other employees	2.25%	0.00%	2.25%

*Currently being negotiated.

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.

In the General Fund, the Salaries & Wages (41) category is increasing 1.0% or \$216 thousand, over the prior year budget. This is a result of the aforementioned assumptions and the following personnel change.

- The addition of a Police Officer in the Police Department to keep sworn personnel at 64. The Police Department has historically had two Deputy Chiefs who were sworn personnel. In 2017 one of the Deputies retired. The position was evaluated and it was determined the position could be non-sworn. As a result, the Director of Support Services position was created. In order to maintain the number of sworn personnel, one Police Officer position was requested. This results in an increase in headcount by 1 FTE.

42 - Employee Benefits: Much of 42 - Employee Benefits are controlled through collective bargaining agreements. Non-bargained employees receive comparable benefits to keep them on par with their bargained-for counterparts. The Village has two separate medical insurance programs for its employees. Local 150 bargaining unit employees receive health insurance coverage through their union membership. The remaining full-time bargained and non-bargained employees are part of the Village's self-insurance program managed by Blue Cross Blue Shield of Illinois. Local 150 insurance rates are: \$850 single, \$1,975 family January 1, 2018 – December 31, 2018 and \$900 single, \$2,050 family January 1, 2019 – December 31, 2019.

Non-sworn employees participate in the Illinois Municipal Retirement Fund Pension Plan (IMRF), a multi-employer plan for local government employees. The 2018 IMRF employer contribution rate is 11.80% compared to 11.94% in 2017. 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 2018/2019 is increasing from \$2,137,886 last year to \$2,207,368 (\$69,482 or 3.3%) for Police. The lump sum employer contribution for FY 2016/2017 is increasing from \$1,738,100 last year to \$1,810,723 this year (\$72,632 or 4.2%) for Fire. The rate of return assumption in the Police and Fire pension funds is 7.00%.

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, revenue streams, etc. The experience is based upon actual claims processed. Allocation of the insurance premium by insurance coverage type is based upon the average claims paid out by MICA over a four year period. The 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/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 who have

performed well in the areas of risk management and safety, while at the same time giving those who have had higher claims experience an incentive towards which to work. Workers' compensation accounts for 64.4% of the total insurance premium and total \$1.55 million in FY 2018/2019. Costs related to liability, property, and auto coverage are included in the 45 - Other Contracted Services category.

The 42 - Employee Benefits category is increasing 2.9% or \$312 thousand, from the previous fiscal year. The majority of this increase is a result of the increase in pension contributions (\$147 thousand), and medical insurance (\$122 thousand).

43 - Professional & Technical Services: In general, the 43 - Professional Services category includes costs for legal services, external consultants, and fees related to the red light camera enforcement program and paramedic ambulance billing services. 43 - Professional Services is increasing 6.8%, or \$92 thousand compared to the prior fiscal year. The largest year to year increases include red light collection fees (\$73 thousand) as a result of additional intersections being activated in FY 2018/2019, \$25 thousand in the Police Department's Labor Attorney line item due to upcoming negotiations and \$25 thousand in the Fire Department's Personnel Testing line item due to required promotional testing.

44 - Contractual Services: The 44 - Contractual category covers those items for which outside vendors provide services. The category is increasing 10.3% or \$164 thousand, compared to FY 2017/2018. Nearly half of this increase is related to the Police Department's body worn camera program. Per the contract with Taser International the contract cost for years two thru five is \$84 thousand per year. This includes equipment, licensing, software, storage and warranties for 60 units. Other notable increases include the Computer Software line item in Administration which is increasing \$23 thousand due to maintenance on the new financial software, as well as the Building and Landscape Maintenance line items in the Municipal Building Maintenance cost center. As the Village Hall continues to age, additional maintenance is needed.

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 0.3% or \$3 thousand, compared to FY 2017/2018.

46 - Supplies: Supplies are tangible items such as parts, fuel, utilities, ice control materials computer hardware and software and building supplies. The category is decreasing 8.1% or \$121 thousand. This is mainly the result of reductions in the Police Department. In FY 2018/2019 the following line items had significant reductions: Microfilming, Computer Hardware, Computer Software, Machinery & Equipment, and Canine Unit. The largest expenditures in the 46 – Supplies category is Ice Control and Fuel. As of January 31, 2018, the Village used 1,500 tons of salt. Snowfall so far this year has been below average and therefore 1,500 tons is less than what is used during a "typical" winter which is around 2,500 to 3,000 tons. With only a month of winter to go, the Village anticipates having ample supplies of salt on hand at the end of the season. As a result, the FY 2017/2018 Ice Control budget was held flat compared to FY 2017/2018 at \$152 thousand. In addition, staff continues to refine fuel projections based on historical data. For FY 2018/2019 staff used assumptions of \$2.25 per gallon for unleaded and \$2.75 per gallon for diesel fuel. The total fuel budget is up \$13 thousand to \$267 thousand for FY 2018/2019. Due to the volatility of this commodity, the Village bids fuel on an annual basis in November. Fuel prices obtained by the Village include all applicable taxes and charges for delivery to Public Works and are

based on the terminal average price on the day of delivery, as quoted by the Oil Price Information Service for gasoline and biodiesel fuel, including the supplier's mark-up or discount per gallon.

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, such as vehicles, and may also include 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 major capital expenditures budgeted in the General Fund in FY 2018/2019. 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 one outstanding general obligation bond issues: Series 2011, which is accounted for in the 141 - Bond Fund. The FY 2018/2019 budget no longer includes \$650 for the payments on copier leases in the debt service category due to an updated contract.

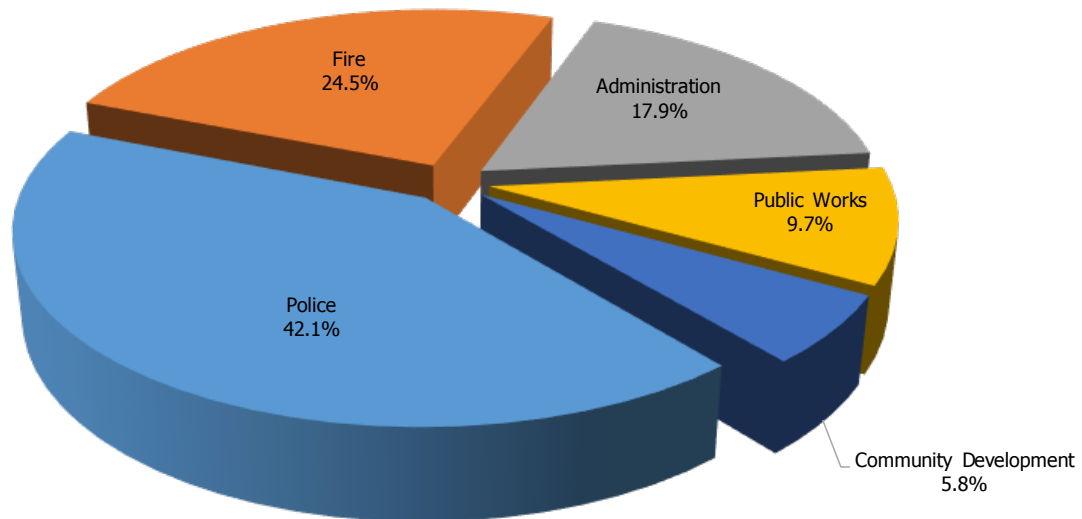
49 - Other Financing Uses: 49 - Other Financing Uses expenditures include intra-fund transfers and tax rebate programs. The 49 – Other Financing Uses category is also used by the Vehicle Maintenance Division to allocate charges back to departments based on services provided to maintain their fleets. The category is increasing 69.3% or \$1.9 million, compared to FY 2017/2018 due to three items: 1) Great Wolf Lodge (formerly KeyLime Cove) opening in July 2018; 2) \$300 thousand earmarked for economic development activities which was not included in prior year budgets; and 3) transfer of \$200 thousand to the Capital Improvement Fund. In 2017 Great Wolf Resorts Inc. purchased KeyLime Cove Indoor Water Park Resort and began a comprehensive remodel of the property. This resulted in the property being closed during FY 2017/2018 and therefore not generating tax revenue. The recapture agreement the Village previously had with KeyLime Cove was modified and transferred to Great Wolf Resorts, Inc. The agreement stipulates that the Village will retain the first \$550 thousand of Hotel Tax and rebate any amount above that. In addition, the Village will rebate 100% of the Resort Tax generated by the property. With Great Wolf set to open shortly after the start of the fiscal year, the property will once again generate tax revenue and therefore the Village must budget the rebate as an expense in the FY 2018/2019 budget. Another expense that was not included in the prior year budget is \$300 thousand for economic development initiatives. As competition among communities for retailers continues to increase, it is important the Village has funding available should it determine that incentives are appropriate for securing an investment in the local economy. Failure to seize these opportunities when presented may result in them being lost to another community. The funding will come from a portion of the new revenue generated by the increase in Amusement and Hotel Tax. Other expenses in this category include transfers to the Bond Fund to cover debt service payments and the Village portion of the Park District bonds for the Hunt Club Aquatic facility.

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 67.0% of all General Fund expenditures, Administration is 17.5%, Public Works is 9.8%, and Community Development accounts for 5.8%. Contractual Obligations is included in the Administration budget.

Total Expenditures by Department/Division - General Fund							
Department/Division	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
1010 - Administration	\$ 1,476,351	\$ 1,543,785	\$ 1,640,410	\$ 1,624,505	\$ 1,673,205	\$ 32,795	102.0%
1020 - Info Systems	748,495	768,973	917,620	810,130	894,327	(23,293)	97.5%
1021 - Public Info	70,653	66,570	60,170	58,847	56,393	(3,777)	93.7%
1600 - Contractual Obligations	5,102,063	4,004,023	3,004,116	3,003,781	4,848,088	1,843,972	161.4%
7530 - Building Maintenance	103,972	109,957	103,370	113,513	93,450	(9,920)	90.4%
Sub-Total Administration	\$ 7,501,534	\$ 6,493,307	\$ 5,725,686	\$ 5,610,776	\$ 7,565,463	\$ 1,839,777	132.1%
2010 - CD-Planning/Building Safety	\$ 1,112,144	\$ 1,173,971	\$ 1,380,235	\$ 1,369,203	\$ 1,385,053	\$ 4,818	100.3%
2020 - CD Engineering	934,127	1,029,731	1,024,105	1,116,734	1,058,408	34,303	103.3%
Sub-Total Community Development	\$ 2,046,271	\$ 2,203,702	\$ 2,404,340	\$ 2,485,937	\$ 2,443,461	\$ 39,121	101.6%
4010 - PD Administration	\$ 13,005,669	\$ 13,237,359	\$ 14,782,647	\$ 14,481,723	\$ 15,238,794	\$ 456,147	103.1%
4020 - PD Communications	1,634,768	1,844,447	2,539,790	2,398,614	2,590,507	50,717	102.0%
Sub-Total Police Department	\$ 14,640,437	\$ 15,081,807	\$ 17,322,437	\$ 16,880,337	\$ 17,829,301	\$ 506,864	102.9%
5010 - FD Administration	\$ 9,769,631	\$ 10,057,741	\$ 10,309,055	\$ 10,268,324	\$ 10,326,912	\$ 17,857	100.2%
5050 - FD Foreign Fire	32,779	74,510	65,000	62,000	65,000	-	100.0%
Sub-Total Fire Department	\$ 9,802,410	\$ 10,132,252	\$ 10,374,055	\$ 10,330,324	\$ 10,391,912	\$ 17,857	100.2%
7510 - PW Administration	\$ 3,171,566	\$ 3,396,002	\$ 3,528,477	\$ 3,396,461	\$ 3,601,621	\$ 73,144	102.1%
7520 - PW Vehicle Maintenance	441,163	436,943	453,825	479,000	516,078	62,253	113.7%
Sub-Total Public Works	\$ 3,612,728	\$ 3,832,944	\$ 3,982,302	\$ 3,875,461	\$ 4,117,699	\$ 135,397	103.4%
Grand Total	\$ 37,603,381	\$ 37,744,012	\$ 39,808,820	\$ 39,182,836	\$ 42,347,836	\$ 2,539,016	106.4%

Total Budget by Department - General Fund



DEPARTMENTAL SUMMARIES

11010100 - ADMINISTRATION

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

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

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

A summary of the Administration cost center's last two years of actual expenditures, FY 2017/2018 budget and year end estimates, and the funding request for FY 2018/2019 are provided on the following page.

11010100 - Administration								
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
41 - Salaries & Wages	\$ 894,477	\$ 980,402	\$ 1,027,800	\$ 1,002,934	\$ 1,010,150	\$ (17,650)	98.3%	
42 - Employee Benefits	316,789	316,795	369,040	351,155	344,759	(24,281)	93.4%	
43 - Professional & Technical Services	150,538	142,677	144,100	170,885	201,276	57,176	139.7%	
44 - Contractual Services	50,959	19,405	26,670	27,870	53,505	26,835	200.6%	
45 - Other Contracted Services	42,646	43,941	48,050	46,961	47,925	(125)	99.7%	
46 - Supplies	20,941	40,564	24,750	24,700	15,590	(9,160)	63.0%	
Grand Total	\$ 1,476,351	\$ 1,543,785	\$ 1,640,410	\$ 1,624,505	\$ 1,673,205	\$ 32,795	102.0%	

FY 2017/2018 Review

Overall, the Administration cost center is expected to come in 1.0% or \$15 thousand, under the FY 2017/2018 budget. The 43 – Professional & Technical Services category is over due to Audit Fees and Consulting Services. This overage is offset by other categories projected to finish at or under budget.

FY 2018/2019 Summary

The Administration Department's FY 2018/2019 budget request is 2.0% higher, or \$33 thousand, than the FY 2017/2018 budget. The 43 – Professional & Technical Services and 44 – Contractual Services categories account for the majority of this increase and are directly attributable to the Financial Services and Computer Software line items. Financial Services was increased due to staff turnover to bring new

permanent staff up to speed, this was partially offset by a reduction in the Consulting Services line item. Computer Software increased due to the maintenance agreement on the new financial software implemented in FY 2017/2018.

Employee Count

Full-Time Equivalents will remain unchanged compared to FY 2017/2018. A Finance Assistant II position was vacated due to retirement. The position was removed and replaced with a Staff Accountant. With the new financial software the need for data entry or processing has decreased and the need for financial analysis has increased.

Full-Time Equivalents	FY 15/16	FY 16/17			FY 17/18			FY 18/19			Change
		FT	PT	Total	FT	PT	Total	FT	PT	Total	
Administration - 11010100											
Village Administrator	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Assistant Administrator	-			-			-			-	-
Assistant to Administrator	0.60	0.60		0.60	0.60		0.60	0.60		0.60	-
Economic Dev Director	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Finance Director	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Human Resources Director	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Assistant to the Finance Director	-	1.00		1.00	1.00		1.00	1.00		1.00	-
Management Analyst / PIO	-			-			-			-	-
General Office Secretary	1.00		1.00	1.00		1.50	1.50		1.50	1.50	-
Administrative Assistant	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Finance Assistant I	-			-			-			-	-
Finance Assistant II	2.00	1.00		1.00	1.00		1.00			-	(1.00)
Staff Accountant	-			-			-	1.00		1.00	1.00
Comm./Online Media Spclst.	0.35		0.35	0.35		0.20	0.20		0.20	0.20	-
Intern	0.25		0.25	0.25		0.25	0.25		0.25	0.25	-
Total Administration	9.20	7.60	1.60	9.20	7.60	1.95	9.55	7.60	1.95	9.55	-

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. The Division includes comprehensive Geographic Information Systems (GIS) services. This Division is also largely responsible for maintenance of software and equipment in five facilities with a number of Local Area Networks (LANs) connected via a Metropolitan Area Network (MAN). The MAN network now includes a cost-efficient and diverse mix of carrier services, Internet Service Providers (ISPs), wireless point-to-point links, and Village-owned fiber cable.

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

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

11010200 - Administration - Information Systems								
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
41 - Salaries & Wages	\$ 449,788	\$ 439,095	\$ 472,550	\$ 464,747	\$ 485,285	\$ 12,735	102.7%	
42 - Employee Benefits	181,102	191,083	172,805	163,145	166,822	(5,983)	96.5%	
43 - Professional & Technical Services	88,672	106,769	230,000	142,140	205,150	(24,850)	89.2%	
44 - Contractual Services	15,964	17,505	21,960	21,069	20,880	(1,080)	95.1%	
45 - Other Contracted Services	6,741	7,846	10,980	10,461	10,515	(465)	95.8%	
46 - Supplies	6,229	6,676	9,325	8,568	5,675	(3,650)	60.9%	
Grand Total	\$ 748,495	\$ 768,973	\$ 917,620	\$ 810,130	\$ 894,327	\$ (23,293)	97.5%	

FY 2017/2018 Review

Overall, the Information Systems cost center is projected to come in under budget by \$107 thousand for FY 2017/2018. All categories are expected to end the year near budget. The majority of the savings are found in the 43 – Professional & Technical Services category as the Consulting Services and Temporary Employment line items were not fully expended.

FY 2018/2019 Summary

The Information Systems cost center FY 2018/2019 budget request is down 2.5%, or \$23 thousand compared to the prior year’s budget. This is primarily the result of a reduction in the Consulting Services line item based on prior year experience and upcoming work plans.

Employee Count

Full Time Equivalents will remain unchanged from FY 2017/2018.

Full-Time Equivalents	FY 15/16	FY 16/17			FY 17/18			FY 18/19			Change
		FT	PT	Total	FT	PT	Total	FT	PT	Total	
Information Systems - 11010200											
Info Systems Director	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Info Systems Network Admin.	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Info Systems Technician	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Info Systems Specialist	1.00	-		-	-		-	-		-	-
GIS Coordinator	0.75	0.75		0.75	0.75		0.75	0.75		0.75	-
Comm./Online Media Spclst.	0.30		0.30	0.30		0.40	0.40		0.40	0.40	-
Intern	0.50		0.50	0.50		0.32	0.32		0.32	0.32	-
Total Information Systems	5.55	3.75	0.80	4.55	3.75	0.72	4.47	3.75	0.72	4.47	-

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 2018/2019 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 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget		
	Actual	Actual	Budget	Year End Forecast	Budget				
43 - Professional & Technical Services	\$ 23,799	\$ 20,274	\$ 5,000	\$ 5,565	\$ 5,000	\$ -	100.0%		
44 - Contractual Services	3,222	2,625	10,010	8,420	6,685	(3,325)	66.8%		
45 - Other Contracted Services	41,333	41,194	42,610	42,362	42,158	(452)	98.9%		
46 - Supplies	2,299	2,477	2,550	2,500	2,550	-	100.0%		
Grand Total	\$ 70,653	\$ 66,570	\$ 60,170	\$ 58,847	\$ 56,393	\$ (3,777)	93.7%		

FY 2017/2018 Review

The Public Information cost center is expected to come in slightly under budget due to IP Network Services projected to end the year with a savings due to the new Village website.

FY 2018/2019 Summary

Overall, the Public Information budget is 6.3% or \$4 thousand, lower than the FY 2017/2018. This is the result of the 44 – Contractual Services category. IP Network Services will be responsible for the reduction as fees related to the Village's previous website (pre-2017 site) are no longer applicable and costs related to the number of content managers for the new website have been adjusted based on actual need.

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 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget		
	Actual	Actual	Budget	Year End Forecast	Budget				
45 - Other Contracted Services	\$ 54,596	\$ 24,916	\$ 47,500	\$ 47,500	\$ 50,000	\$ 2,500	105.3%		
49 - Other Financing Uses	5,047,466	3,979,107	2,956,616	2,956,281	4,798,088	1,841,472	162.3%		
Grand Total	\$ 5,102,063	\$ 4,004,023	\$ 3,004,116	\$ 3,003,781	\$ 4,848,088	\$ 1,843,972	161.4%		

FY 2017/2018 Review

FY 2017/2018 expenditures are projected to end the year at budget.

FY 2018/2019 Summary

The FY 2018/2019 Village-wide Contractual Obligations budget is 61.4% or \$1.8 million, more than the prior year budget. There are three significant changes in the cost center: 1) Great Wolf Lodge (formerly KeyLime Cove) opening in July 2018 therefore activating the recapture agreement which is a budgeted expenditure of \$2.1 million; 2) the addition of a \$300 thousand expenditure earmarked for economic development activities which was not included in prior year budgets; and 3) a reduction of \$856 thousand as the final Series 2009 bond payment was made in FY 2017/2018. In 2017 Great Wolf Resorts Inc. purchased KeyLime Cove Indoor Water Park Resort and began a comprehensive remodel of the property. This resulted in the property being closed during FY 2017/2018 and therefore not generating tax revenue. The recapture agreement the Village previously had with KeyLime Cove was modified and

transferred to Great Wolf Resorts, Inc. With Great Wolf Lodge set to open shortly after the start of the fiscal year, the property will once again generate tax revenue and therefore the Village must budget the rebate as an expense in the FY 2018/2019 budget. Another expense that was not included in the prior year budget is \$300 thousand for economic development initiatives. As competition among communities for retailers continues to increase, it is important the Village has funding available should it determine that incentives are appropriate for securing an investment in the local economy. Failure to seize these opportunities when presented may result in them being lost to another community and therefore lost forever. In FY 2017/2018 the Village made the final bond payment on Series 2009 which was for the construction of the Police Department. As a result, this expense does not need to be budgeted going forward. Other expenses in this category include a transfer to the Bond Fund to cover the Series 2011 debt service payment, a \$200 thousand transfer to the Capital Improvement Fund, and the Village portion of the Park District bonds for the Hunt Club Aquatic facility.

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: Building Safety; Planning & Zoning; and Engineering. The Building Safety Division oversees building construction and 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 staff inspects projects varying from large industrial and commercial buildings to residential decks and fences. 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 are 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 2017/2018 budget and year end estimates, and the funding request for FY 2018/2019 are provided on the following page.

110201000 - Community Development - Planning/Building Safety									
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change			
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	% of Prior Year Budget		
41 - Salaries & Wages	\$ 712,627	\$ 709,204	\$ 843,700	\$ 811,468	\$ 842,450	\$ (1,250)	99.9%		
42 - Employee Benefits	308,687	332,042	323,340	350,073	360,697	37,357	111.6%		
43 - Professional & Technical Services	22,253	45,869	129,045	119,100	99,600	(29,445)	77.2%		
44 - Contractual Services	33,666	40,523	44,370	47,021	45,172	802	101.8%		
45 - Other Contracted Services	18,490	21,893	21,250	22,370	20,674	(576)	97.3%		
46 - Supplies	16,421	24,441	18,530	19,172	16,460	(2,070)	88.8%		
Grand Total	\$ 1,112,144	\$ 1,173,971	\$ 1,380,235	\$ 1,369,203	\$ 1,385,053	\$ 4,818	100.3%		

FY 2017/2018 Review

FY 2017/2018 Planning/Building Safety forecasted expenses are expected to be under budget by 0.8%, or \$11 thousand. The 41 – Salaries & Wages category accounts for the majority of the savings due to an anticipated staff allocation change that did not occur. The savings in the 43 – Professional & Technical Service category is due to the Planning Consultant line item not being fully expended. These funds are for assistance updating to the Village Comprehensive Land Use Plan. This process is expected to be completed in FY 2018/2019.

FY 2018/2019 Summary

The Planning/Building Safety FY 2018/2019 budget request is 0.3% or \$5 thousand, higher than the prior year budget. The 42 – Employee Benefits categories is up \$37 thousand due to the Medical Insurance line item. The 43 - Professional & Technical Services category is down \$29 thousand as funding related to a Planning Consultant’s assistance with the Comprehensive Land Use Plan has been reduced as the project is expected to complete in FY 2018/2019. The Plan was last updated in 1997. In addition, funding has once again been included to convert documents to electronic format. This continues to be a multi-year effort based on volume.

Employee Count

Full Time Equivalents will remain unchanged from FY 2017/2018.

Full-Time Equivalents	FY 15/16	FY 16/17			FY 17/18			FY 18/19			Change
		FT	PT	Total	FT	PT	Total	FT	PT	Total	
Planning/Building Safety - 11020100											
Comm. Dev. Director	0.50	0.50		0.50	0.50		0.50	0.50		0.50	-
Planning Manager	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Senior Planner	-	1.00		1.00	-		-	-		-	-
Associate Planner	1.00			-	1.00		1.00	1.00		1.00	-
Permit Coordinator	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Chief Inspector	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Building Inspector	2.75	2.00	0.10	2.10	3.00	0.10	3.10	3.00	0.10	3.10	-
Code Enforcement Officer	1.00	1.00	0.45	1.45	1.00	-	1.00	1.00	-	1.00	-
General Office Secretary	-	-		-	-		-	-		-	-
Summer Helper	0.40		0.60	0.60			-	-		-	-
Total Planning/Building Safety	8.65	7.50	1.15	8.65	8.50	0.10	8.60	8.50	0.10	8.60	-

11020200 - ENGINEERING

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

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

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

11020200 - Community Development - Engineering								
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change		% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget		
41 - Salaries & Wages	\$ 610,320	\$ 654,208	\$ 675,800	\$ 695,200	\$ 686,555	\$ 10,755		101.6%
42 - Employee Benefits	257,049	289,373	268,165	282,923	282,479	14,314		105.3%
43 - Professional & Technical Services	1,189	9,493	14,025	8,871	10,000	(4,025)		71.3%
44 - Contractual Services	29,763	29,325	30,325	30,645	30,714	389		101.3%
45 - Other Contracted Services	16,770	18,737	18,995	79,215	19,020	25		100.1%
46 - Supplies	19,036	28,594	16,795	19,881	29,640	12,845		176.5%
Grand Total	\$ 934,127	\$ 1,029,731	\$ 1,024,105	\$ 1,116,734	\$ 1,058,408	\$ 34,303		103.3%

FY 2017/2018 Review

The Engineering cost center is projected to come in 9.0% or \$93 thousand, over budget as the 41 – Salaries & Wages and 42 - Employee Benefits categories exceeded budget. During the summer of 2017, the Administrative Secretary retired. Prior to the retirement, the employee assuming the role job-shadowed the position for a month to ensure the necessary training was in place. This resulted in an unplanned overlap in employees. The 42 – Employee Benefits category projection exceeds budget due to coverage changes for Medical Insurance. The 45 – Other Contracted Services category is projected to finish \$60 thousand over budget due to the July 2017 Flood. The record-breaking flood was the worst in Gurnee's history and resulted in unanticipated flood protection expenses which are reflected in the Engineering Division's budget.

FY 2018/2019 Summary

The Engineering cost center FY 2017/2018 budget request is 3.3% or \$34 thousand, higher than the prior year budget. This is mainly the result 41 – Salaries & Wages and 42 - Employee Benefits categories due to salary increases and steps and a re-allocation of health insurance costs.

Employee Count

Full-Time Equivalents remain flat.

Full-Time Equivalents	FY 15/16	FY 16/17			FY 17/18			FY 18/19			Change
		FT	PT	Total	FT	PT	Total	FT	PT	Total	
Engineering											
Comm. Dev. Director	0.50	0.50		0.50	0.50		0.50	0.50		0.50	-
Village Engineer	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Civil Engineer	2.00	2.00		2.00	2.00		2.00	2.00		2.00	-
Engineering Tech I	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Engineering Assistant	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Administrative Secretary	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Intern	0.75		0.75	0.75		0.75	0.75		0.75	0.75	-
Total Engineering	7.25	6.50	0.75	7.25	6.50	0.75	7.25	6.50	0.75	7.25	-

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 2017/2018 budget and year end estimates, and the funding request for FY 2018/2019 are provided below.

11040100 - Police - Administration							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
41 - Salaries & Wages	\$ 7,576,805	\$ 7,574,606	\$ 8,334,900	\$ 8,015,432	\$ 8,478,685	\$ 143,785	101.7%
42 - Employee Benefits	3,676,954	4,047,907	4,361,356	4,318,336	4,528,629	167,273	103.8%
43 - Professional & Technical Services	467,400	476,227	681,460	681,496	768,850	87,390	112.8%
44 - Contractual Services	361,291	403,822	423,065	420,169	535,656	112,591	126.6%
45 - Other Contracted Services	410,180	362,023	459,727	476,636	466,898	7,171	101.6%
46 - Supplies	513,039	372,774	522,139	569,654	460,076	(62,063)	88.1%
Grand Total	\$ 13,005,669	\$ 13,237,359	\$ 14,782,647	\$ 14,481,723	\$ 15,238,794	\$ 456,147	103.1%

FY 2017/2018 Review

The Department expects to come in 2.1% or \$300 thousand, under budget for the fiscal year. This is most notably due to savings in the 41 - Salaries & Wages (\$319 thousand) and 42 - Employee Benefits categories (\$43 thousand) due to Departmental vacancies. The 45 – Other Contracted Services category is projected to exceed budget due to moving the expense associated with mobile internet cards in squad cars from the 911 Fund to the General Fund following consolidation of dispatch. The NLCC-ETSB determined these expenses should be paid from each individual entities operating budgets rather than NLCC-ETSB revenues. The 46 – Supplies category is expected to come in \$47 thousand over budget due to the Building Improvement line item. This is a result of alterations made to the communications and records areas to accommodate consolidated dispatch.

FY 2018/2019 Summary

The FY 2017/2018 budget request is 3.1% or \$456 thousand higher than the previous year. The 41 - Salaries & Wages category is increasing \$143 thousand primarily due to the addition of a Police Officer position. The Police Department has historically had two Deputy Chiefs who were sworn personnel. In 2017 one of the Deputies retired, and after evaluation it was determined the position could be non-sworn. As a result, the Director of Support Services position was created. In order to maintain the number of sworn personnel, one Police Officer position was requested. This results in an increase in headcount by 1 FTE. The 42 - Employee Benefits category is increasing \$167 thousand as a result of increased pension and insurance costs, as well as the addition of one Police Officer. The lump sum employer contribution for FY 2018/2019 is increasing from \$2,137,886 last year to \$2,207,368 (\$69,482 or 3.3%) for Police. Medical insurance is increasing \$59 thousand or 3.8% as cost related to the Village's self-insured medical plan continue to rise and one new position was added. The 43 - Professional & Technical Services category is increasing \$87 thousand or 12.8% as a result of RedFlex collection fees as all intersections are expected to be online for a full year and the addition of approaches at Washington and Rt. 21. In addition, with union contracts up for renegotiation, the Labor Attorney line item has been increased \$25 thousand. The 44 – Contracted Services category is increasing \$114 thousand or 26.6% due to the Department's body worn camera program. The program went live in early 2017. Per the contract with Taser International the contract cost for years two thru five is \$84 thousand per year. This includes equipment, licensing, software, storage and warranties for 60 units. The 46 – Supplies category is decreasing \$62 thousand or 11.9% due to a number of line items, but most notably decreases in the Microfilming, Computer Software, Machinery & Equipment and Canine Unit line items.

Employee Count

The employee count in the Police – Administration will increase by 1.0 FTE in FY 2018/2019. As was discussed earlier, the Police Department has historically had two Deputy Chiefs who were sworn personnel. In 2017 one of the Deputies retired. The position was evaluated and it was determined the position could be non-sworn. As a result, the Director of Support Services position was created. In order

to maintain the number of sworn personnel, one Police Officer position was requested. This results in an increase in headcount by 1.0 FTE.

Full-Time Equivalents	FY 15/16	FY 16/17			FY 17/18			FY 18/19			Change
		FT	PT	Total	FT	PT	Total	FT	PT	Total	
Police Department - Administration											
Police Chief	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Deputy Police Chief	2.00	2.00		2.00	2.00		2.00	1.00		1.00	(1.00)
Director of Support Services								1.00		1.00	1.00
Police Commander	3.00	3.00		3.00	3.00		3.00	3.00		3.00	-
Police Sergeant	7.00	7.00		7.00	7.00		7.00	7.00		7.00	-
Police Officer	49.00	51.00		51.00	51.00		51.00	52.00		52.00	1.00
Crime Prevention Specialist	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Administrative Secretary	2.00	1.00	0.50	1.50	1.00	0.50	1.50	1.00	0.50	1.50	-
Public Education Specialist	-	1.00		1.00	1.00		1.00	1.00		1.00	-
Secretary	-	-		-	-		-	-		-	-
Traffic Safety Coordinator	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Community Service Officer	6.00	6.00		6.00	5.00	1.00	6.00	5.00	1.00	6.00	-
Records Supervisor	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Records Assistant	4.00	4.00		4.00	4.00		4.00	4.00		4.00	-
Custodian	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Crossing Guard	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Total Police Dept - Administration	79.00	81.00	0.50	81.50	80.00	1.50	81.50	81.00	1.50	82.50	1.00

11040200 - COMMUNICATIONS

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

11040200 - Police - Communications								
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change		% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget		
41 - Salaries & Wages	\$ 1,050,595	\$ 1,215,845	\$ 1,694,800	\$ 1,672,273	\$ 1,815,861	\$ 121,061	107.1%	
42 - Employee Benefits	435,073	476,642	724,150	663,589	677,097	(47,053)	93.5%	
43 - Professional & Technical Services	11,101	24,902	52,240	5,000	34,740	(17,500)	66.5%	
44 - Contractual Services	6,209	5,542	10,785	11,135	14,705	3,920	136.3%	
45 - Other Contracted Services	22,077	23,250	34,315	35,082	35,509	1,194	103.5%	
46 - Supplies	16,616	5,181	22,850	10,885	12,595	(10,255)	55.1%	
48 - Debt Service	93,096	93,086	650	650	-	(650)	0.0%	
Grand Total	\$ 1,634,768	\$ 1,844,447	\$ 2,539,790	\$ 2,398,614	\$ 2,590,507	\$ 50,717	102.0%	

FY 2017/2018 Review

The Division expects to finish approximately 5.6% or \$141 thousand, under budget for FY 2017/2018. This is most notably due to savings in the 42 - Employee Benefits and 43 - Professional & Technical Services categories. The savings in 42 - Employee Benefits are mainly a result of bringing on new personnel later in the fiscal year than anticipated and utilizing part-time employees rather than full-time. The 43 - Professional & Technical Services category is projected to end the year under budget as Labor Attorney line item was not used and the Consulting Services line item only had \$5 thousand expended of the \$32 thousand budget.

FY 2018/2019 Summary

The FY 2017/2018 budget request is 2.0% or \$51 thousand, higher compared to the previous year. The Village consolidated its 911 communications center with the City of Zion pursuant to State legislation mandating consolidation. The legislation requires the consolidation of Public Safety Answering Points (PSAPS) and Emergency Telephone Systems Boards (ETSB). The newly formed Joint ETSB is called the Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB). To accommodate the additional call volume from the City of Zion, additional Communications Operators were added to the FY 2017/2018 budget. The 41 - Salaries & Wages category is increasing 7.1% or \$121

thousand due to the Salaries-Regular and Salaries-Part Time line items. These increases can be attributed to filling the Shift Leader positions and greater utilization of part-time staff to allow for training.

Employee Count

Full Time Equivalents will remain unchanged when compared to FY 2017/2018.

Full-Time Equivalents	FY 15/16	FY 16/17			FY 17/18			FY 18/19			Change
		FT	PT	Total	FT	PT	Total	FT	PT	Total	
Communications											
Communications Supervisor	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Communications Shift Leader	2.00	2.00		2.00	2.00		2.00	2.00		2.00	-
Communications Operator	11.95	11.00	1.00	12.00	17.00	1.00	18.00	17.00	1.00	18.00	-
Total Communications	14.95	14.00	1.00	15.00	20.00	1.00	21.00	20.00	1.00	21.00	-

11050100 - FIRE DEPARTMENT

The Gurnee Fire Department (GFD) provides a variety of emergency services to protect the lives and property of its citizens. Operating out of two stations, the Department provides 24-hour fire, rescue, and EMS services. The GFD’s headquarters station is located at 4580 Old Grand Avenue, with a second station located at 6581 Dada Drive. The Department serves over 30,000 Gurnee residents, as well as an additional 30,000 residents of the Warren-Waukegan Fire Protection District through a contract. In 2017, the Gurnee Fire Department responded to a total of 6,230 emergency calls. The Department is led by the Fire Chief. Within the GFD are five operating divisions, including Operations, Administration, Fire Prevention, Public Education, and Training.

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

11050100 - Fire - Administration								
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change	% of Prior	
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget	Year Budget
41 - Salaries & Wages	\$ 5,914,579	\$ 6,079,774	\$ 6,171,250	\$ 6,132,269	\$ 6,076,935	\$ (94,315)	98.5%	
42 - Employee Benefits	3,208,220	3,390,975	3,448,235	3,450,287	3,535,505	87,270	102.5%	
43 - Professional & Technical Services	99,212	93,022	87,000	136,109	112,000	25,000	128.7%	
44 - Contractual Services	199,494	158,594	208,835	189,283	214,094	5,259	102.5%	
45 - Other Contracted Services	141,217	123,846	146,945	137,856	147,208	263	100.2%	
46 - Supplies	199,885	205,005	246,790	222,521	241,170	(5,620)	97.7%	
49 - Other Financing Uses	7,025	6,525	-	-	-	-	N/A	
Grand Total	\$ 9,769,631	\$ 10,057,741	\$ 10,309,055	\$ 10,268,324	\$ 10,326,912	\$ 17,857	100.2%	

FY 2017/2018 Review

The Department expects to come in 0.3% or \$40 thousand, below its total budget for FY 2017/2018. Four of the seven expense categories are expected to end under budget. The 43 – Professional & Technical Services is expected to end over as a result of the need for General Legal and Labor Attorney services related to personnel matters. The remaining categories ended at or below budget.

FY 2018/2019 Summary

The FY 2017/2018 budget request is 0.2% or \$18 thousand, higher than the previous year. The 41 - Salaries & Wages is decreasing as the Deputy Chief position is not funding in this budget and rather funding has been included for a Management Analyst at a lower salary level. As mentioned earlier in this section, the change in the 42 - Employee Benefits category can be attributed to increased medical insurance costs and pension contributions. The lump sum employer contribution for FY 2018/2019 is increasing from \$1,738,100 last year to \$1,810,723 this year (\$72,632 or 4.2%) for Fire. The Professional & Technical Services category is increasing \$25 thousand or 28.7% as promotional testing is required in FY 2018/2019.

Employee Count

Full Time Equivalents will decrease by 0.50 as the Administrative Secretary position has been eliminated. In addition, the Department has added a Management Analyst to assist in the day-to-day administration and analysis of the Department. The Deputy Fire Chief position is expected to remain vacant throughout the fiscal year.

Full-Time Equivalents	FY 15/16	FY 16/17			FY 17/18			FY 18/19			Change
		FT	PT	Total	FT	PT	Total	FT	PT	Total	
Fire Department											
Fire Chief	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Management Analyst								1.00		1.00	1.00
Deputy Fire Chief	1.00	1.00		1.00	1.00		1.00	-		-	(1.00)
Battalion Chief	3.00	3.00		3.00	3.00		3.00	3.00		3.00	-
Lieutenant	9.00	9.00		9.00	9.00		9.00	9.00		9.00	-
Firefighter/Paramedic	40.00	40.00		40.00	40.00		40.00	40.00		40.00	-
Administrative Secretary	1.00		0.50	0.50		0.50	0.50		-	-	(0.50)
General Office Secretary	0.20		0.10	0.10		-	-		-	-	-
Fire Marshal	-	-	-	-	-	-	-	-	-	-	-
Fire Inspector	2.50	3.00		3.00	2.00		2.00	2.00		2.00	-
Total Fire Department	57.70	57.00	0.60	57.60	56.00	0.50	56.50	56.00	-	56.00	(0.50)

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 2018/2019 Foreign Fire budgeted revenues are \$65 thousand.

11050500 - Fire - Foreign Fire							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
44 - Contractual Services	\$ 32,667	\$ 74,510	\$ 65,000	\$ 62,000	\$ 65,000	\$ -	100.0%
46 - Supplies	112	-	-	-	-	-	N/A
Grand Total	\$ 32,779	\$ 74,510	\$ 65,000	\$ 62,000	\$ 65,000	\$ -	100.0%

11075100 - PUBLIC WORKS DEPARTMENT

The Public Works Department manages, maintains, operates, and repairs the Village's infrastructure, facilities and related assets, which include public streets, sidewalks, street lighting, traffic control signs, storm sewer and drainage systems, water distribution and pumping facilities, sanitary sewer collector and conveyance system, parkways, municipal buildings and grounds, parkway trees, and municipal fleet. The Public Works Department is headed by the Director of Public Works who oversees three operating Divisions: Streets, Utility, and 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 2017/2018 budget and year end estimates, and funding request for FY 2018/2019 are provided below.

11075100 - Public Works - Administration								
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change		
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	% of Prior Year Budget	
41 - Salaries & Wages	\$ 1,200,639	\$ 1,269,601	\$ 1,364,500	\$ 1,344,418	\$ 1,396,814	\$ 32,314	102.4%	
42 - Employee Benefits	822,783	886,745	812,730	802,391	867,181	54,451	106.7%	
43 - Professional & Technical Services	1,635	1,499	4,270	2,150	2,700	(1,570)	63.2%	
44 - Contractual Services	552,407	596,695	677,310	643,925	670,789	(6,521)	99.0%	
45 - Other Contracted Services	244,904	256,352	269,897	268,697	262,202	(7,695)	97.1%	
46 - Supplies	349,197	385,109	399,770	334,880	401,935	2,165	100.5%	
Grand Total	\$ 3,171,566	\$ 3,396,002	\$ 3,528,477	\$ 3,396,461	\$ 3,601,621	\$ 73,144	102.1%	

FY 2017/2018 Review

The FY 2017/2018 year end forecast is projected to end 3.8% or \$132 thousand under budget. This is largely due to the 46 - Supplies category as Fuel and Ice Control are expected to end the year significantly under budget. Favorable fuel prices and a mild winter have contributed to these savings.

FY 2018/2019 Summary

The FY 2018/2019 budget request is up 2.1% or \$73 thousand, compared to the previous year. The increase in 41 - Salaries & Wages and 42 - Employee Benefits are the result of general budget assumptions. All other categories are below FY 2017/2018 budgeted amounts, with the exception of 46 - Supplies which is up \$2 thousand due to electric charges for street lighting.

Employee Count

Full Time Equivalents will remain flat compared to FY 2017/2018.

Full-Time Equivalents	FY 15/16	FY 16/17			FY 17/18			FY 18/19			Change
		FT	PT	Total	FT	PT	Total	FT	PT	Total	
Administration/Streets											
Public Works Director	0.60	0.60		0.60	0.60		0.60	0.60		0.60	-
Superintendent	-	-		-	-		-	-		-	-
Supervisor	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Lead Maintenance Worker	3.00	3.00		3.00	3.00		3.00	3.00		3.00	-
Management Analyst	-	-		-	-		-	-		-	-
Assistant to the Administrator	0.20	0.20		0.20	0.20		0.20	0.20		0.20	-
Maintenance Worker I	3.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Maintenance Worker II	7.00	9.00		9.00	9.00		9.00	9.00		9.00	-
Administrative Secretary	0.40	0.40		0.40	0.40		0.40	0.40		0.40	-
General Office Secretary	0.40		0.20	0.20		0.20	0.20		0.20	0.20	-
Summer Helpers	1.00		1.20	1.20		2.00	2.00		2.00	2.00	-
Total Administration/Streets	16.60	15.20	1.40	16.60	15.20	2.20	17.40	15.20	2.20	17.40	-

11075200 - VEHICLE MAINTENANCE

The Vehicle Maintenance 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 110 Village vehicles and heavy equipment from Public Works, Building, Engineering, and Police, as well as a SWALCO truck on contract.

A summary of the Vehicle Maintenance expenditures follows.

11075200 - Public Works - Vehicle Maintenance								
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change		% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget		
41 - Salaries & Wages	\$ 281,671	\$ 294,812	\$ 329,700	\$ 329,249	\$ 339,157	\$ 9,457	102.9%	
42 - Employee Benefits	172,235	176,631	151,875	172,373	181,175	29,300	119.3%	
43 - Professional & Technical Services	667	256	430	430	430	-	100.0%	
44 - Contractual Services	38,155	35,898	33,165	39,538	31,951	(1,214)	96.3%	
45 - Other Contracted Services	14,712	13,104	11,330	16,432	13,275	1,945	117.2%	
46 - Supplies	123,065	124,762	183,275	180,728	175,590	(7,685)	95.8%	
49 - Other Financing Uses	(189,343)	(208,520)	(255,950)	(259,750)	(225,500)	30,450	88.1%	
Grand Total	\$ 441,163	\$ 436,943	\$ 453,825	\$ 479,000	\$ 516,078	\$ 62,253	113.7%	

FY 2017/2018 Review

The Division expects to come in 5.5% or \$25 thousand, over the FY 2017/2018 budget. The main reason for this is the 42 – Employee Benefits category as there was a change in the accounting for employee health insurance with the new financial software. Previously, health insurance charges were spread across departments based on FTE’s. The new software allocates charges based on the actual coverage employees elect.

FY 2018/2019 Summary

The FY 2017/2018 budget request is 13.7% or \$62 thousand more than FY 2017/2018. This is mainly the result of the 42 – Employee Benefits category as there was a change in the accounting for employee health insurance with the new financial software as noted above. The 49 – Other Financing Uses category is increasing due to the IntraFund charges decreasing. The Division “charges back” Village departments for mechanic labor expenses related to maintenance of that department’s fleet. This shows in the budget as a credit. If less maintenance is needed, less is charged back and the credit is reduced. This appears in the budget as an increase in the expense or less credited back to the division.

Employee Count

The employee count in Public Works – Vehicle Maintenance will remain unchanged at 4.00 FTE.

Full-Time Equivalents	FY 15/16	FY 16/17			FY 17/18			FY 18/19			Change
		FT	PT	Total	FT	PT	Total	FT	PT	Total	
Vehicle Maintenance											
Fleet Manager	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Mechanics	3.00	3.00		3.00	3.00		3.00	3.00		3.00	-
Total Vehicle Maintenance	4.00	4.00	-	4.00	4.00	-	4.00	4.00	-	4.00	-

11075300 - MUNICIPAL BUILDING MAINTENANCE

The Municipal Building & Grounds budget includes the activities related to maintenance of the Village Hall and related property 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. Engineering Division staff oversees implementation of the Municipal Building & Grounds budget and Public Works Department staff provides support for general maintenance functions and maintenance of Village Hall landscaping. A summary of the cost center 11075300 expenditures follows.

11075300 - Administration - Municipal Building Maintenance								
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change		% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget		
44 - Contractual Services	\$ 55,474	\$ 46,562	\$ 41,400	\$ 50,270	\$ 68,100	\$ 26,700	164.5%	
45 - Other Contracted Services	16,702	16,251	16,670	17,944	15,970	(700)	95.8%	
46 - Supplies	31,796	47,144	45,300	45,300	9,380	(35,920)	20.7%	
Grand Total	\$ 103,972	\$ 109,957	\$ 103,370	\$ 113,513	\$ 93,450	\$ (9,920)	90.4%	

FY 2017/2018 Review

The Municipal Building Maintenance cost center is expected to come over budget due to the Building and Landscape Maintenance line items. Built in 1992, the Village Hall requires continued investments to combat normal wear and tear.

FY 2018/2019 Summary

The Municipal Building Maintenance budget is down 9.6% or \$10 thousand, compared to the prior year. This is a result of prior year actual spending and continued routine maintenance.

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

121 - 911 FUND

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

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

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

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

The NLCC-ETSB is responsible for directing the expenditure of surcharge monies which are held in the NLCC-ETSB Fund administered by the Village of Gurnee Finance Division. The Village is responsible for

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

A summary of the 911 Fund’s last two years of actual revenues and expenditures, FY 2017/2018 budget and year end estimates, and FY 2018/2019 projections are provided below.

121 - 911 Fund							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
33 - Intergovernmental	\$ 330,349	\$ 322,670	\$ 500,000	\$ 645,976	\$ 563,951	\$ 63,951	112.8%
39 - Other Sources	723,290	-	-	-	-	-	N/A
Sub Total Revenues	\$ 1,053,640	\$ 322,670	\$ 500,000	\$ 645,976	\$ 563,951	\$ 63,951	112.8%
Expenditures							
41 - Salaries & Wages	\$ 70,814	\$ (1,307)	\$ -	\$ -	\$ -	\$ -	N/A
42 - Employee Benefits	14,001	-	-	-	-	-	N/A
43 - Professional & Technical Services	430	47,512	-	58,710	17,500	17,500	N/A
44 - Contractual Services	118,238	99,922	-	265,925	269,396	269,396	N/A
45 - Other Contracted Services	59,637	27,874	-	17,860	17,855	17,855	N/A
46 - Supplies	1,622	572	-	58,297	49,200	49,200	N/A
47 - Capital	792,642	235,581	500,000	276,683	210,000	(290,000)	42.0%
48 - Debt Service	244,661	489,343	-	-	-	-	N/A
49 - Other Financing Uses	-	-	-	340,064	-	-	N/A
Sub Total Expenditures	\$ 1,302,044	\$ 899,497	\$ 500,000	\$ 1,017,540	\$ 563,951	\$ 63,951	112.8%

FY 2017/2018 Review

Revenues are expected to finish 29.2% or \$146 thousand over budget due to greater than anticipated reimbursement from the NLCC-ETSB as a result of consolidating dispatch services.

Expenditures are expected to finish over budget by 103.5% or \$518 thousand due to the Village paying the majority of NLCC-ETTSB reimbursed expenditures related to operation of the dispatch center and the final transfer of \$340 thousand in fund balance to the NLCC-ETSB as mandated by the State 911 Administrator.

FY 2018/2019 Summary

The Village anticipates making reimbursable purchases related to 911 center of \$564 thousand an increase of 12.8% or \$64 thousand. The majority of expenditures are in the 44 – Contractual Services and 47 – Capital categories. Contractual Services relate to maintenance contracts of the Computer Aided Dispatch (CAD) and associated software and call answering stations in the dispatch center. Included in the Capital category is upgrades to the radio system, purchase of mobile data terminals, and additional licensing.

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 19.0 cents per gallon on non-diesel fuel and 21.5 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 2018/2019 budget includes \$25,000 in “High Growth Cities” funding. Total FY 2018/2019 projected receipts are in the Motor Fuel Tax Fund are \$875 thousand. Expenditures of MFT funds require the supervision and approval of the Illinois Department of Transportation (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. Unlike prior fiscal years, the Village will not expend MFT funds this year for street resurfacing. This is partially due to the burden created by the required State paperwork that accompanies any spending of these funds on resurfacing. Rather, the Village will allow revenue to accrue and going forward will utilize MFT funds every other year, in combination with Capital Improvement funds, starting in FY 2019/2020.

A summary of the MFT Fund's last two years of actual revenues and expenditures, FY 2017/2018 budget and year end estimates, and the funding request for FY 2018/2019 are provided below.

122 - Motor Fuel Tax Fund							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
33 - Intergovernmental	\$ 828,704	\$ 817,822	\$ 875,000	\$ 875,000	\$ 875,000	\$ -	100.0%
36 - Invests & Contribs	1,138	8,229	1,000	10,000	10,000	9,000	1000.0%
Sub Total Revenues	\$ 829,842	\$ 826,051	\$ 876,000	\$ 885,000	\$ 885,000	\$ 9,000	101.0%
Expenditures							
44 - Contractual Services	\$ 1,431,325	\$ 925,000	\$ 850,000	\$ 850,000	\$ -	\$ (850,000)	0.0%
Sub Total Expenditures	\$ 1,431,325	\$ 925,000	\$ 850,000	\$ 850,000	\$ -	\$ (850,000)	0.0%

FY 2017/2018 Review

Revenues are expected to finish ahead of budget by \$9 thousand due to increased interest rates. The MFT funds are deposited in a separate Illinois Funds money market account.

Expenditures are expected to finish on budget as the road program is balanced against the 131 – Capital Improvement Fund and the MFT is charged the budget amount.

FY 2018/2019 Summary

Revenues are expected to remain flat compared to the FY 2017/2018 forecast.

Expenditures are down due to the Village not expending MFT funds this year for street resurfacing. The Village will allow revenue to accrue and going forward will utilize MFT funds every other year, in combination with Capital Improvement funds, starting in FY 2019/2020. 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 2017/2018 budget and year end estimates, and the funding request for FY 2018/2019 are provided below.

123 - Impact Fee Fund													
Category	FY 15/16		FY 16/17		FY 17/18		FY 18/19		\$ Change vs. Prior Yr Budget	% of Prior Year Budget			
	Actual		Actual		Budget	Year End Forecast	Budget						
Revenues													
32 - Licenses & Permits	\$	3,100	\$	10,700	\$	47,880	\$	47,880	\$	34,000	\$	(13,880)	71.0%
36 - Invests & Contribs		1,528		7,323		500		500		500		-	100.0%
39 - Other Sources		-		-		-		-		-		-	N/A
Sub Total Revenues	\$	4,628	\$	18,023	\$	48,380	\$	48,380	\$	34,500	\$	(13,880)	71.3%
Expenditures													
49 - Other Financing Uses	\$	100,000	\$	100,000	\$	250,000	\$	250,000	\$	400,000	\$	150,000	160.0%
Sub Total Expenditures	\$	100,000	\$	100,000	\$	250,000	\$	250,000	\$	400,000	\$	150,000	160.0%

FY 2017/2018 Review

Revenues are projected to finish at budget. Expenditures will finish on budget as the only expenditure is a transfer to the 131 – Capital Improvement Fund to supplement the multi-year capital program for stormwater and sidewalk improvements.

FY 2018/2019 Summary

In FY 2018/2019 the Village has budgeted \$35 thousand in revenue. This is a result of the Belle Water Place and Wentworth developments.

Fiscal Year 2018/2019 includes a \$400 thousand transfer to the 131 - Capital Improvement Fund to allow general sidewalk and drainage improvements throughout the Village. Historically, the Village has transferred \$200-\$250 thousand annually to the Capital Improvement Fund. In FY 2018/2019 the Village is planning to make stormwater management improvements in the Providence Village subdivision budgeted at \$275 thousand. The Village will transfer \$400 thousand in FY 2018/2019 to offset this extensive work.

124 - POLICE DEPARTMENT RESTRICTED REVENUE FUND

The Asset Forfeiture Fund was established to account for monies acquired through the outcome of drug-related criminal cases. Federal and State law requires that these monies be expended locally in law enforcement efforts. A summary of the PD Restricted Revenue Fund’s last two years of actual revenues and expenditures, FY 2017/2018 budget and year end estimates and the funding request for FY 2018/2019 are provided on the following page.

124 - PD Restricted Revenue Fund													
Category	FY 15/16		FY 16/17		FY 17/18		FY 18/19		\$ Change vs. Prior Yr Budget	% of Prior Year Budget			
	Actual		Actual		Budget	Year End Forecast	Budget						
Revenues													
35 - Fines & Forfeitures	\$	4,999	\$	21,191	\$	5,000	\$	5,000	\$	5,000	\$	-	100.0%
36 - Invests & Contribs		42		45		-		50		50		50	N/A
Sub Total Revenues	\$	5,042	\$	21,236	\$	5,000	\$	5,050	\$	5,050	\$	50	101.0%
Expenditures													
46 - Supplies	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	N/A
Sub Total Expenditures	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	N/A

FY 2017/2018 Review

Revenues are expected to finish at \$5 thousand due to unanticipated seizures and interest income. There are no budgeted expenditures.

FY 2018/2019 Summary

Revenues are expected to be \$5 thousand from miscellaneous seizures. There are no budgeted expenditures planned for FY 2018/2019.

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. 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 2017/2018 budget and year end estimates and the funding request for FY 2018/2019 are provided below.

131 - Capital Improvement Fund							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
31 - Taxes	\$ 4,725,680	\$ 4,843,962	\$ 4,800,000	\$ 4,600,000	\$ 4,650,000	\$ (150,000)	96.9%
33 - Intergovernmental	140,000	386,364	65,000	65,000	100,000	35,000	153.8%
36 - Invests & Contribs	243,064	499,770	7,000	8,000	5,000	(2,000)	71.4%
39 - Other Sources	665,693	1,011,948	250,000	251,627	600,000	350,000	240.0%
Sub Total Revenues	\$ 5,774,437	\$ 6,742,044	\$ 5,122,000	\$ 4,924,627	\$ 5,355,000	\$ 233,000	104.5%
Expenditures							
43 - Professional & Technical Services	\$ 495,448	\$ 443,210	\$ 395,000	\$ 505,000	\$ 200,000	\$ (195,000)	50.6%
44 - Contractual Services	4,509,254	3,507,221	3,342,000	3,277,955	2,675,000	(667,000)	80.0%
45 - Other Contracted Services	8,331	81	1,000	2,770	3,000	2,000	300.0%
47 - Capital	1,957,323	3,606,016	2,402,900	2,450,267	3,123,470	720,570	130.0%
Sub Total Expenditures	\$ 6,970,356	\$ 7,556,528	\$ 6,140,900	\$ 6,235,991	\$ 6,001,470	\$ (139,430)	97.7%

FY 2017/2018 Review

Revenues are expected to finish 3.9% or \$197 thousand under budget due Home Rule Sales Tax projected to end the year \$200 thousand under budget.

Expenditures are expected to end FY 2017/18 1.5% or \$95 thousand over budget. In addition to the projects in the Capital Plan additional work was completed including the demolition of the barber shop flood property, East Grand landscape improvements, and the Old Grand Avenue reconstruction. Projects underway at the end of the fiscal year will include technology improvements, concrete repairs on Grand Avenue, and new pedestrian path on Knowles Road. Unexpended funds will be carried forward to the FY 2018/2019 Capital Fund.

FY 2018/2019 Summary

In FY 2018/2019 the Village projects \$4.7 million from Home Rule Sales Tax. Intergovernmental Revenue of \$100 thousand accounts for anticipated Fire related grants. The Other Financing Sources category represents a transfer of \$200 thousand from the 110 – General Fund and \$400 thousand from the 123 - Impact Fee Fund. FY 2018/2019 Capital Improvement Fund expenditures are detailed in *Section 7: Capital Improvement Budget Summary*.

141 - BOND FUND

There are currently two funds that account for the Village’s repayment of long-term debt: the 141 - Bond Fund and the 142 - Special Service Area #2. The Village has one outstanding general obligation bond issue: Series 2011.

As the Village Board abates the taxes related to the repayment of the outstanding bonds, revenues in the Bond Fund are limited to transfers in from other funds and investment income.

141 - Bond Fund							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
39 - Other Sources	\$ 2,465,195	\$ 2,047,575	\$ 2,059,325	\$ 2,059,325	\$ 1,201,200	\$ (858,125)	58.3%
Sub Total Revenues	\$ 2,465,195	\$ 2,047,575	\$ 2,059,325	\$ 2,059,325	\$ 1,201,200	\$ (858,125)	58.3%
Expenditures							
43 - Professional & Technical Services	\$ 1,108	\$ 833	\$ 2,000	\$ 2,000	\$ 1,250	\$ (750)	62.5%
48 - Debt Service	2,463,875	2,045,575	2,057,325	2,057,325	1,199,950	(857,375)	58.3%
Sub Total Expenditures	\$ 2,464,983	\$ 2,046,408	\$ 2,059,325	\$ 2,059,325	\$ 1,201,200	\$ (858,125)	58.3%

Series 2011 provided for the development of a Macy’s store at Gurnee Mills shopping center. This Series is Midwest Disaster Area Bonds; authorized by the Federal government, these bonds are an incentive for certain commercial or retail and public utility projects that help restore jobs and repair damage related to the 2008 flood.

Expenditures planned for the Bond Fund are outlined below and include repayment of principal, interest payments, and bond trustee fees.

FY 2017/2018 Review

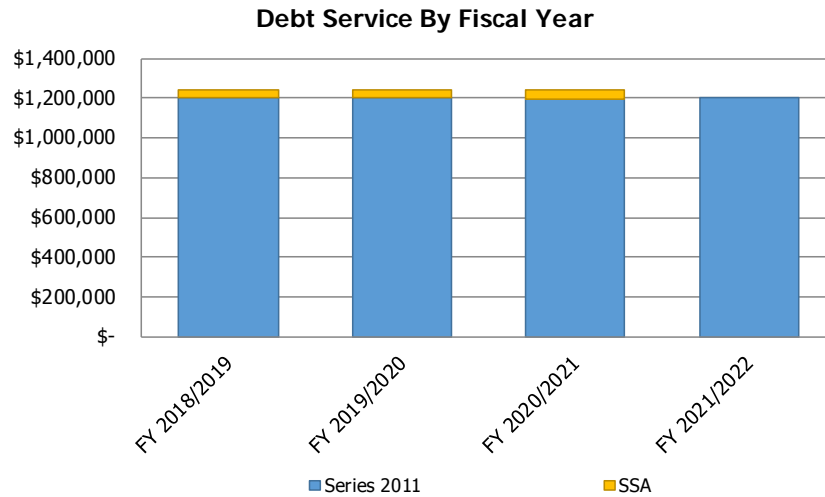
FY 2017/2018 expenditures were made per the set repayment schedules.

FY 2018/2019 Summary

The outstanding principal as of April 30, 2018 and FY 2018/2019 payments for each of these bonds are:

	<u>Principal Balance as of 4/30/18</u>	<u>FY 2018/2019 Payment</u>
Series 2009	\$0	\$0
Series 2011	\$5,395,000	\$1,199,450
Total	\$5,395,000	\$1,199,450

Following is a chart showing the overall debt service payments by fiscal year for the Village of Gurnee. A more detailed discussion of the Village’s debt position is provided in *Section 5: Executive Overview*. In addition, further information on the Village’s use of debt may be found in the *Debt Policy* in *Section 11: Appendix*.



142 - SPECIAL SERVICE AREA #2

The Special Service Area #2 Fund is used to account for payments made by property owners on related special assessments and special service area debt. The service area covers the Hickory Haven subdivision and was established to allow the installation of municipal water and sewer. This fund is administered by the Village, but the debt is not a general obligation of the Village. The Special Service Area receives tax revenues restricted to the covered area. The Village collects the payments and pays the related debt.

Expenditures planned for the Special Service Area #2 Fund are outlined on the following page and include repayment of principal, interest payments, and bond trustee fees.

142 - Special Service Area #2							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
31 - Taxes	\$ 41,789	\$ 41,219	\$ 41,508	\$ 41,517	\$ 40,774	\$ (734)	98.2%
Sub Total Revenues	\$ 41,789	\$ 41,219	\$ 41,508	\$ 41,517	\$ 40,774	\$ (734)	98.2%
Expenditures							
48 - Debt Service	\$ 42,124	\$ 41,574	\$ 41,508	\$ 41,958	\$ 40,999	\$ (509)	98.8%
Sub Total Expenditures	\$ 42,124	\$ 41,574	\$ 41,508	\$ 41,958	\$ 40,999	\$ (509)	98.8%

FY 2017/2018 Review

FY 2017/2018 expenditures were made per the set repayment schedule.

FY 2018/2019 Summary

FY 2018/2019 expenditures were set per the repayment schedule.

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:

- (1) Enabled the Village to Purchase the Existing Leasehold Interest for the Bittersweet Golf Course;
- (2) Enabled a contractor to manage the Golf Course on behalf of the Village; and
- (3) Enabled the Village to buy-out the remaining twenty-one (21) years of the existing leasehold agreement for the golf course.

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

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

211 - Golf Course Fund							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
36 - Invests & Contribs	\$ 50,035	\$ 169	\$ -	\$ -	\$ -	\$ -	N/A
Sub Total Revenues	\$ 50,035	\$ 169	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures							
47 - Capital	\$ 19,250	\$ 19,250	\$ -	\$ -	\$ -	\$ -	N/A
Sub Total Expenditures	\$ 19,250	\$ 19,250	\$ -	\$ -	\$ -	\$ -	N/A

FY 2017/2018 Review

No funds were expended in FY 2017/2018 as the course was self-sustaining and did not require financial assistance.

FY 2018/2019 Summary

No funds are expected to be expended in FY 2018/2019. As of April 30, 2017 the unrestricted net assets balance in the Golf Fund was \$151 thousand, therefore no budgeted expenditure is needed.

221 – WATER & SEWER OPERATING FUND

The Water & Sewer Operating Fund is used to operate and maintain the Village's water distribution system, sanitary sewer conveyance system, and sanitary sewer pumping system. These services are performed by the Public Works Utility Division and include the Joint Utility Locating Information for Excavators (JULIE) Program, water meter installation, maintenance and reading, and water main maintenance, among other functions. The water distribution system includes 180 miles of water main, four elevated storage tanks, one ground level reservoir, three pumping stations, two backup wells, and an emergency connection with the City of Waukegan. The Utility Division staff is responsible for maintaining 2,553 fire hydrants, 2,307 valves and 9,800 water meters. The sanitary sewer conveyance system includes 138 miles of sewer main and eight pump stations. Sanitary sewage treatment is provided by North Shore Water Reclamation District at its Gurnee treatment facility.

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

Tower 1 (Fire Station 1) – 200,000 gallons	Tower 2 (HeatherRidge) – 500,000 gallons
Tower 3 (Pembrook) – 500,000 gallons	Tower 4 (Northwestern) – 2,000,000 gallons

Tower 1 is expected to be demolished prior to May 1, 2018. Due to the age of the tower, its condition, and minimal storage amount it is not operationally or financially feasible for the Village to continue maintaining the structure. The addition of the 2 million gallon Knowles Road water tower which is expected to be completed by the end of 2019 will increase water storage tenfold compared to Tower 1.

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 the infrastructure improvements. The revised rate structure went into effect May 1, 2016 and includes annual increases every May 1st.

The Village's water rate includes the rate charged by the water supplier, the Central Lake County Joint Action Water Agency (CLCJAWA). In FY 2017/2018 this rate was \$2.76 per 1,000 gallons, the rate is expected to increase to \$2.83 in FY 2018/2019. A summary of the Water & Sewer Operating cost center's last two years of actual expenditures, FY 2017/2018 budget and year end estimates, and the funding request for FY 2018/2019 is provided below.

221 - Water & Sewer Operating Fund							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
32 - Licenses & Permits	\$ 119,970	\$ 146,140	\$ -	\$ 12,880	\$ -	\$ -	N/A
34 - Charges for Services	7,850,908	8,934,572	8,692,000	8,450,000	9,028,000	336,000	103.9%
35 - Fines & Forfeitures	73,218	88,967	80,000	80,000	80,000	-	100.0%
36 - Invests & Contribs	7,617	(1,540)	36,000	36,000	46,000	10,000	127.8%
39 - Other Sources	-	10,050	-	-	-	-	N/A
Sub Total Revenues	\$ 8,051,713	\$ 9,178,190	\$ 8,808,000	\$ 8,578,880	\$ 9,154,000	\$ 346,000	103.9%
Expenditures							
41 - Salaries & Wages	\$ 885,027	\$ 963,836	\$ 1,034,750	\$ 1,029,666	\$ 1,083,017	\$ 48,267	104.7%
42 - Employee Benefits	740,742	786,304	691,123	703,513	730,967	39,844	105.8%
43 - Professional & Technical Services	15,411	10,272	20,905	16,919	19,660	(1,245)	94.0%
44 - Contractual Services	4,170,806	4,294,341	4,178,690	4,092,960	4,222,823	44,133	101.1%
45 - Other Contracted Services	110,601	119,326	125,549	125,953	122,655	(2,894)	97.7%
46 - Supplies	220,739	227,747	283,480	329,830	644,133	360,653	227.2%
47 - Capital	1,180,696	1,206,471	-	-	-	-	N/A
48 - Debt Service	151,470	-	-	-	500,750	500,750	N/A
49 - Other Financing Uses	640,000	2,121,700	2,817,050	2,817,050	2,230,200	(586,850)	79.2%
Sub Total Expenditures	\$ 8,115,492	\$ 9,729,997	\$ 9,151,547	\$ 9,115,892	\$ 9,554,205	\$ 402,658	104.4%

FY 2017/2018 Review

The main revenue source in the Water & Sewer Operating Fund is water and sewer sales. The Village expects to end FY 2017/2018 approximately 2.6% or \$229 thousand, under budget. This is mainly a result of Customer Sales – Water & Sewer line items projected to end the year under budget. Overall water usage was down approximately 6%, a trend that is not expected to continue. Water sales are highly dependent on weather and the summer of 2017 was a below average temperature and above average precipitation summer, particularly in the summer months. Over the last several years, usage has trended down as customers become more water conscious and development slows. Staff believes FY 2017/2018 usage to be an anomaly. One-time or non-recurring Licenses & Permit revenue was moved out of the 221 – Water & Sewer Operating Fund to the 223 – Water & Sewer Capital Fund in FY 2017/2018.

The Division expects to come in 0.1% or \$32 thousand, under budget for FY 2017/2018. A majority of the categories finished near the budget.

FY 2018/2019 Summary

FY 2018/2019 revenues increase by 3.9% or \$346 thousand, the Village anticipates combined water and sewer sales revenue to be in line with historical usage trends and still increase compared to the FY 2017/2018 budget due to planned rate increases. The Fine and Forfeitures category is also expected to remain flat compared to FY 2017/2018. Investment income is expected to increase due to rising interest rates and the Village's use of an independent investment advisor for idle cash balances.

FY 2018/2019 expenditures are expected to be 4.4% or \$402 thousand, more than the previous fiscal year. This is primarily the result of the 46 – Supplies category that includes \$350 thousand to kick off 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 new remote readers. Currently meters are read by driving the meter route, providing readings and consumption history 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. The 48 - Debt Service category includes \$410 thousand for a principle and \$90 thousand for interest related to the Knowles Road water tower IEPA loan. Expenditures also include a \$1.6 million transfer to the 223 - Utility Capital Fund to support capital improvements. The transfer was \$2.2 million in FY 2017/2018. Historically, the Village has not transferred surplus, however, this funding is needed to support infrastructure needs. As is outlined by the Multi-Year Capital Plan, the combination of Utility Operating surplus and the use of available reserves

will be used as a funding mechanism going forward. Of the remaining categories eight decreased, with four increasing slightly.

Employee Count

Full-Time Equivalents will remain flat at 13.35.

Full-Time Equivalents	FY 15/16	FY 16/17			FY 17/18			FY 18/19			Change
		FT	PT	Total	FT	PT	Total	FT	PT	Total	
Utility											
Public Works Director	0.40	0.40		0.40	0.40		0.40	0.40		0.40	-
Supervisor	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Waterworks Operator	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Lead Maintenance Worker	1.00	1.00		1.00	1.00		1.00	1.00		1.00	-
Management Analyst	-	-		-	-		-	-		-	-
Assistant to the Administrator	0.20	0.20		0.20	0.20		0.20	0.20		0.20	-
GIS Coordinator	0.25	0.25		0.25	0.25		0.25	0.25		0.25	-
Finance Assistant I	1.00		0.70	0.70		0.70	0.70		0.70	0.70	-
Maintenance Worker I	3.00	5.00		5.00	5.00		5.00	5.00		5.00	-
Maintenance Worker II	5.00	3.00		3.00	3.00		3.00	3.00		3.00	-
Administrative Secretary	0.60	0.60		0.60	0.60		0.60	0.60		0.60	-
General Office Secretary	0.40		0.20	0.20		0.20	0.20		0.20	0.20	-
Total Utility	13.85	12.45	0.90	13.35	12.45	0.90	13.35	12.45	0.90	13.35	-

223 – WATER & SEWER CAPITAL FUND

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

223 - Water & Sewer Capital Fund							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
32 - Licenses & Permits	\$ 22,216	\$ 120,400	\$ 160,000	\$ 162,000	\$ 160,000	\$ -	100.0%
39 - Other Sources	300,000	1,697,500	3,477,050	3,177,050	5,571,000	2,093,950	160.2%
Sub Total Revenues	\$ 322,216	\$ 1,817,900	\$ 3,637,050	\$ 3,339,050	\$ 5,731,000	\$ 2,093,950	157.6%
Expenditures							
47 - Capital	\$ 23,725	\$ 462,336	\$ 3,637,050	\$ 3,119,714	\$ 5,731,000	\$ 2,093,950	157.6%
Sub Total Expenditures	\$ 23,725	\$ 462,336	\$ 3,637,050	\$ 3,119,714	\$ 5,731,000	\$ 2,093,950	157.6%

FY 2017/2018 Review

Revenues are expected to finish 8.2% or \$298 thousand under budget due to a budgeting error in FY 2017/2018. The transfer in the Water & Sewer Operating Fund was budgeted at \$2.1 million. The revenue in the Water & Sewer Capital should have matched this amount but was inadvertently budgeted \$300 thousand higher. The Village transferred \$300 thousand out of General Fund surplus at the end of FY 2016/2017 rather than budget the transfer in FY 2017/2018. The \$300 thousand was never removed from the revenue side of the transfer. One-time or non-recurring Licenses & Permit revenue was moved out of the 221 – Water & Sewer Operating Fund to the 223 – Water & Sewer Capital Fund in FY 2017/2018.

Expenditures are expected to finish 14.2% or \$517 thousand under budget due to savings on underground work and the timing of the Knowles Road water tower construction.

FY 2018/2019 Summary

Revenues consist mainly of \$1.6 million transfer from the 221 - Water & Sewer Operating Fund and \$4 million from the IEPA loan for the Knowles Road water tower. Historically the Village has not transferred

Water & Sewer Operating surplus, however, this funding is necessary to support infrastructure needs. As is outlined by the Multi-Year Capital Plan, the combination of Water & Sewer Operating surplus and the use of available reserves will be used as a funding mechanism going forward.

Expenditures highlights for FY 2018/2019 include construction of the Knowles Road water tower and water main replacement along Hunt Club Road. The two million gallon Knowles Road water tower is expected to go vertical in the Fall of 2018, with a completion near the end of 2019. The tower will bring the Village's water capacity to 8 million gallons and increase water pressures on the far west side of the Village. This project is being funded partially by a low interest loan through the IEPA. Water main replacement will include a section of deteriorated main along Hunt Club Road that has a history of breaks. Equipment purchases are limited to one pick-up truck. FY 2018/2019 Water & Sewer Capital Improvement Fund expenditures are detailed in *Section 7: Capital Improvement Budget Summary*.

307 - POLICE PENSION FUND

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

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, 2017. The funding level increased from 64.7% to 67.8% for police. The rate of return assumption in the pension funds is 7.00%. A summary of the Police Pension Fund's last two years of actual expenditures, FY 2017/2018 budget and year end estimates, and the funding request for FY 2018/2019 are provided below.

307 - Police Pension Fund							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
36 - Invests & Contribs	\$ 2,631,117	\$ 5,541,511	\$ 5,702,886	\$ 9,157,886	\$ 6,415,718	\$ 712,832	112.5%
39 - Other Sources	139	50	-	-	-	-	N/A
Sub Total Revenues	\$ 2,631,256	\$ 5,541,561	\$ 5,702,886	\$ 9,157,886	\$ 6,415,718	\$ 712,832	112.5%
Expenditures							
41 - Salaries & Wages	\$ 1,972,701	\$ 2,152,303	\$ 2,212,000	\$ 2,279,070	\$ 2,447,350	\$ 235,350	110.6%
42 - Employee Benefits	40,725	12,623	15,000	10,000	10,000	(5,000)	66.7%
43 - Professional & Technical Services	167,785	157,389	150,000	165,000	175,000	25,000	116.7%
45 - Other Contracted Services	14,963	12,515	20,500	24,972	24,000	3,500	117.1%
Sub Total Expenditures	\$ 2,196,174	\$ 2,334,830	\$ 2,397,500	\$ 2,479,042	\$ 2,656,350	\$ 258,850	110.8%

FY 2017/2018 Review

Revenues are expected to finish 60.5% or \$3.5 million over budget due to better than anticipated investment performance.

Expenditures are expected to finish 3.4% or \$82 thousand over budget, primarily due to greater than anticipated pension payments and investment advisor fees. Investment advisor fees are a percentage of the overall portfolio value, therefore as the portfolio grows through investment income and contributions, fees will rise.

FY 2018/2019 Summary

Revenues increased 12.5% or \$713 thousand versus the FY 2017/2018 budget. The actuarial assumption for investment returns is 7% and therefore the Village budgeted for a 7% 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 2018/2019 is increasing from \$2,137,886 last year to \$2,207,368 (\$69,482 or 3.3%) for Police.

Expenditures increased 10.8% or \$260 thousand due largely to cost of living adjustments on current pensions, additional pensioners, and increased investment advisor fees.

308 - FIRE PENSION FUND

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

The Village's employer contributions constitute the majority of fund revenues. When the Village eliminated the property tax levy in 2000, the employer contributions were transferred into the Pension Fund from General Fund revenues. The lump sum employer contributions are made based upon an independent actuarial calculation which is taken from the most recent audited fiscal year which ended April 30, 2017. The funding level increased from 67.9% to 70.4% for fire. The rate of return assumption in the pension funds is 7.00%. A summary of the Fire Pension Fund's last two years of actual expenditures, FY 2017/2018 budget and year end estimates, and the funding request for FY 2018/2019 are provided below.

308 - Fire Pension Fund							
Category	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
36 - Invests & Contribs	\$ 2,139,318	\$ 5,539,204	\$ 4,463,100	\$ 6,416,100	\$ 4,972,723	\$ 509,623	111.4%
Sub Total Revenues	\$ 2,139,318	\$ 5,539,204	\$ 4,463,100	\$ 6,416,100	\$ 4,972,723	\$ 509,623	111.4%
Expenditures							
41 - Salaries & Wages	\$ 924,848	\$ 1,053,415	\$ 1,159,000	\$ 1,296,500	\$ 1,525,000	\$ 366,000	131.6%
42 - Employee Benefits	4,360	2,400	5,000	1,200	1,200	(3,800)	24.0%
43 - Professional & Technical Services	64,683	71,768	82,875	82,375	94,375	11,500	113.9%
45 - Other Contracted Services	19,783	13,683	15,500	14,825	15,500	-	100.0%
Sub Total Expenditures	\$ 1,013,674	\$ 1,141,266	\$ 1,262,375	\$ 1,394,900	\$ 1,636,075	\$ 373,700	129.6%

FY 2017/2018 Review

Revenues are expected to finish 43.8% or \$2.0 million over budget, primarily due to better than anticipated investment performance.

Expenditures are expected to finish 10.5% or \$133 thousand over budget, primarily due to greater than anticipated pension payments and increased investment advisor fees.

FY 2018/2019 Summary

Revenues increased 11.4% or \$510 thousand versus the FY 2017/2018 budget. The actuarial assumption for investment returns is 7% and therefore the Village budgeted for a 7% 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 2017/2018 is increasing from \$1,738,100 last year to \$1,810,723 this year (\$72,632 or 4.2%) for Fire.

Expenditures increased 29.6% or \$374 thousand due largely to cost of living adjustments on current pensions, additional pensioners, and increased investment advisor fees.

411 – NORTHEAST LAKE COUNTY CONSOLIDATED EMERGENCY TELEPHONE SYSTEMS BOARD

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

The NLCC-ETSB is considered a component unit of the Village, as such it is reported in the Village's Comprehensive Annual Financial Report and included in the Village's annual audit. The NLCC-ETSB is governed by a nine member Board consisting of six representatives from the Village of Gurnee and three from the City of Zion. The Village is responsible for the accounting and financial reporting of the NLCC-ETSB. All financial decisions are made by the nine member board. The NLCC-ETSB appoints a budget subcommittee consisting of three members to prepare a 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 2017/2018 budget and year end estimates, and the funding request for FY 2018/2019 are provided below.

411 - Northeast Lake County Consolidated Emergency Telephone Systems Board										
Category	FY 15/16		FY 16/17		FY 17/18		FY 18/19		\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual		Actual		Budget	Year End Forecast	Budget			
Revenues										
411 - NLCC-ETSB										
33 - Intergovernmental	\$ -		\$ -		\$ 1,469,231	\$ 1,519,231	\$ 835,000		\$ (634,231)	56.8%
36 - Invests & Contribs	-		-		100	100	100		-	100.0%
Sub Total Revenues	\$ -		\$ -		\$ 1,469,331	\$ 1,519,331	\$ 835,100		\$ (634,231)	56.8%
Expenditures										
41141010 - NLCC-ETSB-Gurnee										
43 - Professional & Technical Services	\$ -		\$ -		\$ 34,320	\$ 58,710	\$ 26,500		\$ (7,820)	77.2%
44 - Contractual Services	-		-		42,663	56,700	43,520		857	102.0%
45 - Other Contracted Services	-		-		325,220	303,620	283,270		(41,950)	87.1%
46 - Supplies	-		-		72,000	83,524	3,000		(69,000)	4.2%
47 - Capital	-		-		278,550	173,422	221,900		(56,650)	79.7%
49 - Other Financing Uses	-		-		150,000	150,000	150,000		-	100.0%
Sub Total NLCC-ETSB-Gurnee	\$ -		\$ -		\$ 902,753	\$ 825,976	\$ 728,190		\$ (174,563)	80.7%
Expenditures										
41141020 - NLCC-ETSB-Zion										
43 - Professional & Technical Services	\$ -		\$ -		\$ 12,500	\$ 12,500	\$ 10,000		\$ (2,500)	80.0%
45 - Other Contracted Services	-		-		35,500	35,500	35,500		-	100.0%
46 - Supplies	-		-		5,000	5,000	5,000		-	100.0%
47 - Capital	-		-		10,000	10,000	66,000		56,000	660.0%
Sub Total NLCC-ETSB-Zion	\$ -		\$ -		\$ 63,000	\$ 63,000	\$ 116,500		\$ 53,500	184.9%
Sub Total Expenditures	\$ -		\$ -		\$ 965,753	\$ 888,976	\$ 844,690		\$ (121,063)	87.5%

FY 2017/2018 Review

Revenues are expected to finish 3.4% or \$50 thousand over budget, primarily due to a greater close-out contribution from the City of Zion.

Expenditures are expected to finish 7.9% or \$77 thousand under budget, primarily due to the timing of enhancements to the Quad 1 radio setup.

FY 2018/2019 Summary

Revenues decrease 43.2% or \$634 thousand due to no grant proceeds or close-out contributions in FY 2018/2019. The 911 revenue distributed by the state is expected to increase from \$565 thousand to \$835 thousand.

Expenditures decrease 19.3% or \$175 thousand due to the lack of expenses related to consolidation including consultants, various 1-time supplies and capital expenditures. The initial maintenance expense for the radio consoles is an expense that will not be recurring in FY 2018/2019.



SECTION VII – CAPITAL IMPROVEMENT BUDGET

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CAPITAL IMPROVEMENT SUMMARY

FY 2018/2019 funded capital and infrastructure budget totals \$11.7 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 \$4.65 million in FY 2018/2019. Home Rule Sales Tax is the main funding source for the Village's Multi-Year Capital Improvement Plan (CIP) accounting for approximately 40% of the overall Fiscal Year 2018/2019 funding. This section includes elements of the CIP with a focus on FY 2018/2019 spending and the potential operating impacts.

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 & land improvements, building & building improvements, vehicles, machinery & 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 911 Fund, Motor Fuel Tax Fund, Capital Improvement Fund and Water & Sewer Capital Fund.

Highlights of FY 2018/2019 capital spending includes;

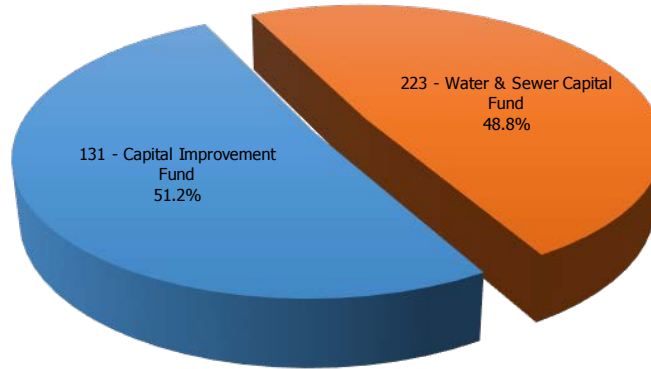
- \$3.2 million on transportation system infrastructure including;
 - \$2.6 million on roadway reconstruction/resurfacing
 - \$200 thousand on professional engineering services
 - \$175 thousand on sidewalk maintenance/improvements
 - \$100 thousand on street lighting improvements
 - \$100 thousand on East Grand enhancements
- \$5.6 million on water & sewer infrastructure including;
 - \$4.2 million for engineering and construction of the Knowles Rd. water tower
 - \$840 thousand on water & sewer main replacement
 - \$550 thousand on sewer lining and spot repairs
- \$1.6 million on vehicles and equipment including;
 - \$625 thousand on a Fire Department fire engine
 - \$416 thousand on Public Works vehicles and equipment
 - \$260 thousand on technology software and hardware
 - \$198 thousand on Police vehicles
- \$797 thousand on buildings and building improvements including;
 - \$300 thousand for roof repairs and women's facilities at Fire Station #1 and miscellaneous HVAC and grounds maintenance at Station #2
 - \$235 thousand for mechanical improvements at the Police Department
 - \$180 thousand for interior updates and roof repairs at Village Hall
 - \$70 thousand on lighting and electrical upgrades at the Public Works facility
 - \$12 thousand for miscellaneous improvement at other Village facilities including Mother Rudd House
- \$473 thousand on stormwater management including;
 - \$360 thousand on various drainage improvements
 - \$113 thousand on floodplain acquisition and carrying costs

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

CAPITAL BUDGET BY FUND

Fund	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
122 - Motor Fuel Tax Fund	1,431,325	925,000	850,000	850,000	-	(850,000)	-100.0%
131 - Capital Improvement Fund	6,970,356	7,556,528	6,140,900	6,235,991	6,001,470	(139,430)	-2.3%
223 - Water & Sewer Capital Fund	23,725	462,336	3,637,050	3,119,714	5,731,000	2,093,950	57.6%
	\$ 8,425,407	\$ 8,943,865	\$ 10,627,950	\$ 10,205,705	\$ 11,732,470	\$ 1,104,520	10.4%

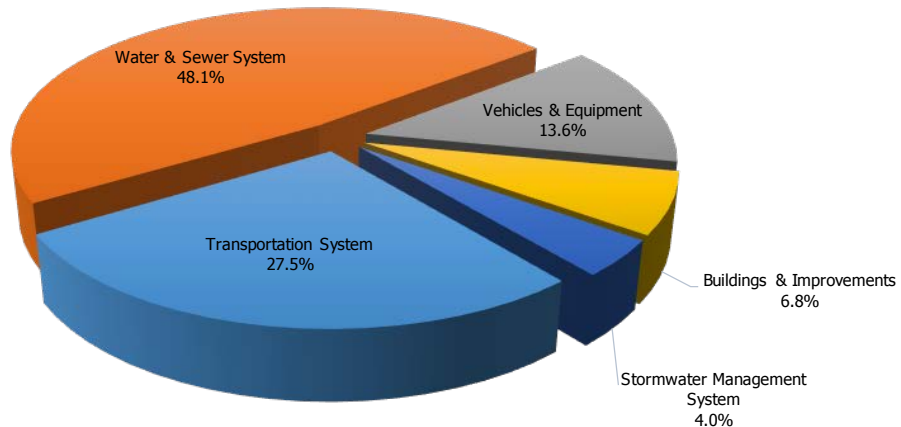
FY 2018/2019 Capital Budget by Fund



CAPITAL BUDGET BY SYSTEM

Fund	FY 15/16	FY 16/17	FY 17/18		FY 18/19	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Transportation System	\$ 6,436,027	\$ 5,155,817	\$ 4,852,000	\$ 5,006,280	\$ 3,225,000	\$ (1,627,000)	-33.5%
Water & Sewer System	34,053	345,925	2,862,000	2,565,000	5,640,000	2,778,000	97.1%
Vehicles & Equipment	1,312,982	2,855,389	2,204,625	1,893,924	1,597,470	(607,155)	-27.5%
Buildings & Improvements	347,786	394,783	505,275	432,550	797,000	291,725	57.7%
Stormwater Management System	294,559	191,950	204,050	307,952	473,000	268,950	131.8%
	\$ 8,425,407	\$ 8,943,865	\$ 10,627,950	\$ 10,205,705	\$ 11,732,470	\$ 1,104,520	10.4%

FY 2018/2019 Capital Budget by System



TRANSPORTATION SYSTEM OVERVIEW

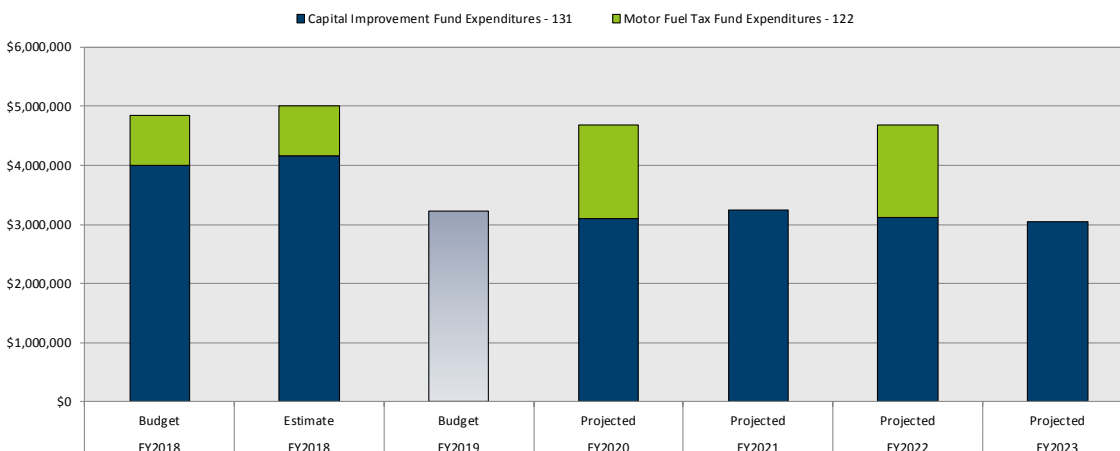
The Village's transportation system consists of both pedestrian and vehicular facilities. Pedestrian facilities include concrete sidewalks, paved pedestrian trails, bridges and unpaved pedestrian trails throughout the community. The Village maintains approximately 146 miles of concrete sidewalk on local, County and State roadways. In FY 2018/2019 the Village changed its approach to using Motor Fuel Tax (MFT) funds. Previously the Village would utilize these funds annually and hire outside contractors to manage the reporting and regulatory requirements associated with using MFT funds. Starting in FY 2018/2019, the Village will utilize MFT funds every other year to stretch MFT dollars further as the reporting and regulatory requirements are performed every other year.

The Village's roadway network consists of paved local roadways and bridges that interconnect to Township, County and State roadways. The Village maintains the equivalent of about 121 centerline miles of roadway pavement in the community consisting of about 25% rural cross section (with roadside ditches) and 75% urban cross section (with curb and gutter).

The following charts illustrate the uses of funds related to the Transportation System in FY 2018/2019.

Transportation System by Fund		FY2018 Budget	FY2018 Estimate	FY2019 Budget	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
Motor Fuel Tax Fund Expenditures - 122								
443012 - STREET SURFACING-MAINT	12275400 - MFTPWAdministration	\$775,000	\$775,000	\$0	\$1,500,000	\$0	\$1,500,000	\$0
443013 - CRACK SEALING	12275400 - MFTPWAdministration	\$75,000	\$75,000	\$0	\$75,000	\$0	\$75,000	\$0
443033 - PAVEMENT STRIPING	12275400 - MFTPWAdministration	\$0	\$0	\$0	\$0	\$0	\$0	\$0
443035 - CEMETERY RD CONS	12275400 - MFTPWAdministration	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Motor Fuel Tax Fund Expenditures - 122		\$850,000	\$850,000	\$0	\$1,575,000	\$0	\$1,575,000	\$0
Capital Improvement Fund Expenditures - 131								
433008 - ENGINEERING CONSULTANT	13175150 - CapitalInfrastructure 1 FTE, Soils & Geo, Design for 2020	\$395,000	\$505,000	\$200,000	\$325,000	\$175,000	\$325,000	\$175,000
433015 - GREENLEAF ST. ENGINEERING	13175150 - CapitalInfrastructure	\$0	\$0	\$0	\$0	\$0	\$0	\$0
433016 - CEMETERY ROAD ENGINEERING	13175150 - CapitalInfrastructure	\$0	\$0	\$0	\$0	\$0	\$0	\$0
443012 - STREET SURFACING-MAINT	13175150 - CapitalInfrastructure	\$3,317,000	\$3,200,000	\$2,600,000	\$2,400,000	\$2,700,000	\$2,400,000	\$2,500,000
443014 - PAVEMENT MARKING	13175150 - CapitalInfrastructure	\$0	\$52,955	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
443015 - PUBLIC SIDEWALK	13175150 - CapitalInfrastructure	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
472002 - RTE 132/41 COST SHARING	13175150 - CapitalInfrastructure	\$40,000	\$37,549	\$0	\$0	\$0	\$10,000	\$0
472008 - WASHINGTON STREET 8214	13175150 - CapitalInfrastructure	\$0	\$0	\$0	\$0	\$0	\$0	\$0
472011 - SIDEWALK IMPROVEMENTS	13175150 - CapitalInfrastructure Knowles Rd. Connection	\$125,000	\$75,000	\$150,000	\$100,000	\$100,000	\$100,000	\$100,000
	Grand Ave. Sidewalk Maintenance		\$50,000					
474004 - STREET LIGHTS	13175100 - CapitalPWAdministration	\$0	\$110,776	\$100,000	\$100,000	\$100,000	100000	100000
474005 - EAST GRAND ENHANCEMENTS	13120100 - CapitalCommunityDevelopment	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Total Capital Improvement Fund Expenditures - 131		\$4,002,000	\$4,156,280	\$3,225,000	\$3,100,000	\$3,250,000	\$3,110,000	\$3,050,000
Total Transportation System - All Funds		\$4,852,000	\$5,006,280	\$3,225,000	\$4,675,000	\$3,250,000	\$4,685,000	\$3,050,000

Transportation System Spending



TRANSPORTATION SYSTEM DETAIL

MOTOR FUEL TAX FUND – 122

The FY 2018/2019 Motor Fuel Tax expenditures will be banked and used in total with the subsequent years' distributions.

CAPITAL IMPROVEMENT FUND – 131



Engineering Consultant \$200 thousand: Contractual engineers will provide assistance to supplement full-time staff during the construction season. This assistance will include design and construction oversight services.



Sidewalk Repair \$25 thousand: Sidewalk repair will include targeted sidewalk mud jacking. Mud jacking (or concrete lifting) is an alternative to removing and replacing sunken or uneven concrete.



Sidewalk Improvements \$150 thousand: As a result of feedback from residents, the program will target the sidewalks along Grand Ave. Other areas will be targeted and sidewalk installed or replaced as needed.



Pavement Marking \$50 thousand: The Village will refresh the striping and markings on roadways that have worn over time. Refreshing the markings can improve the appearance of a road that is still structurally sound and enhance pedestrian crossings.

East Grand Enhancements \$100 thousand: In 2016 the Village commissioned the Urban Land Institute to study the East Grand commercial corridor. As a result of the study, certain improvements such as streetscaping are recommended. A portion of these improvements were completed in FY 2017/2018. Additional improvements will be made in FY 2018/2019.

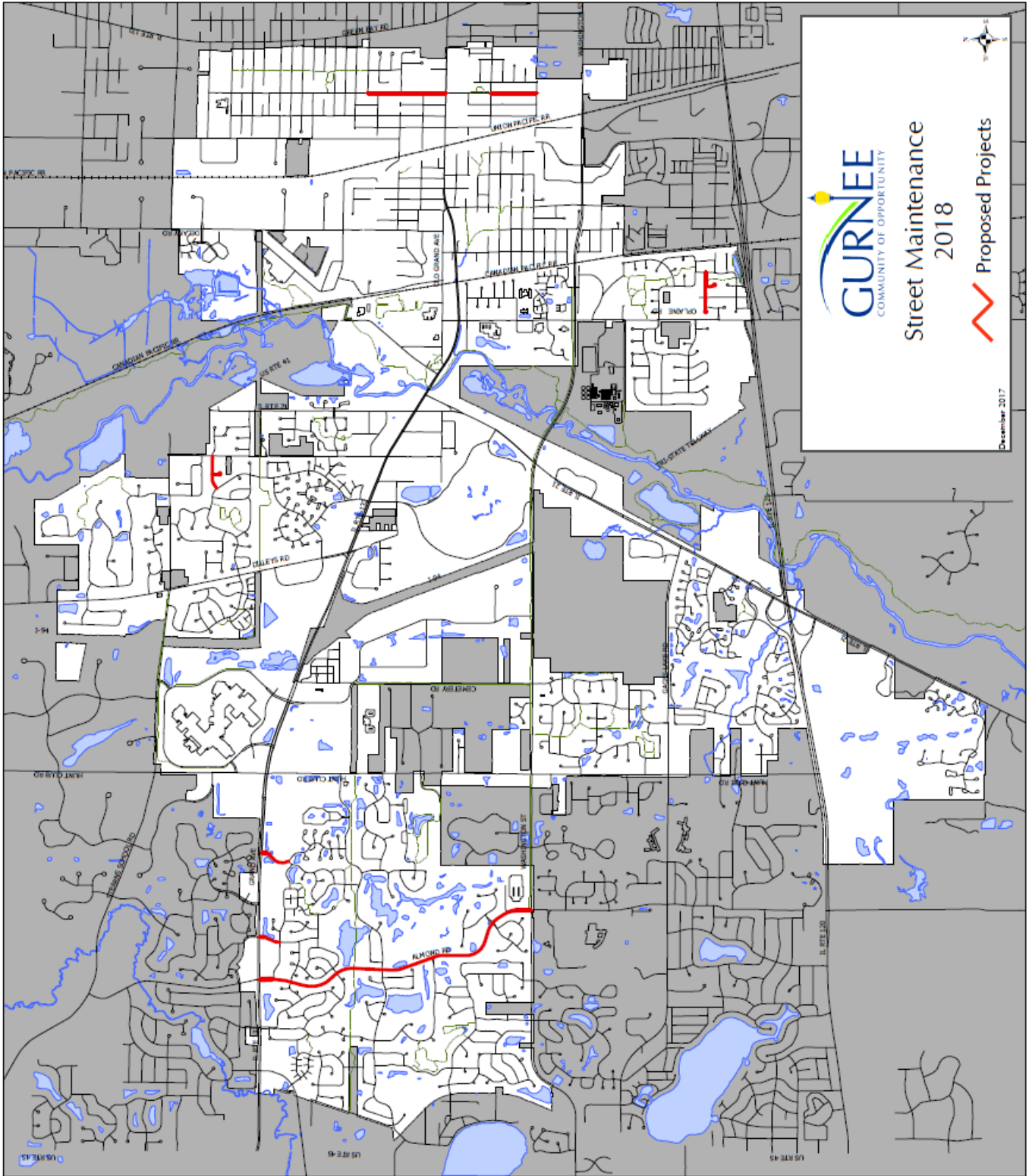


Street Lights \$100 thousand: As the road program progresses, the Village will also update street lights at the same time. Timing the programs together minimizes disruptions to residents.



2018 Construction Season Program \$2.6 million: The roadway program for FY 2018/2019 continues with an aggressive program to rehabilitate roadways throughout the community. Similar to last year the roadway projects will be let as two separate contracts. The first contract will be roadway reconstruction, the second contract will be limited to roadway resurfacing and patching.

The map on the following page depicts the proposed program locations for the 2018 (FY 2018/2019) construction season.



STORMWATER MANAGEMENT SYSTEM OVERVIEW

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

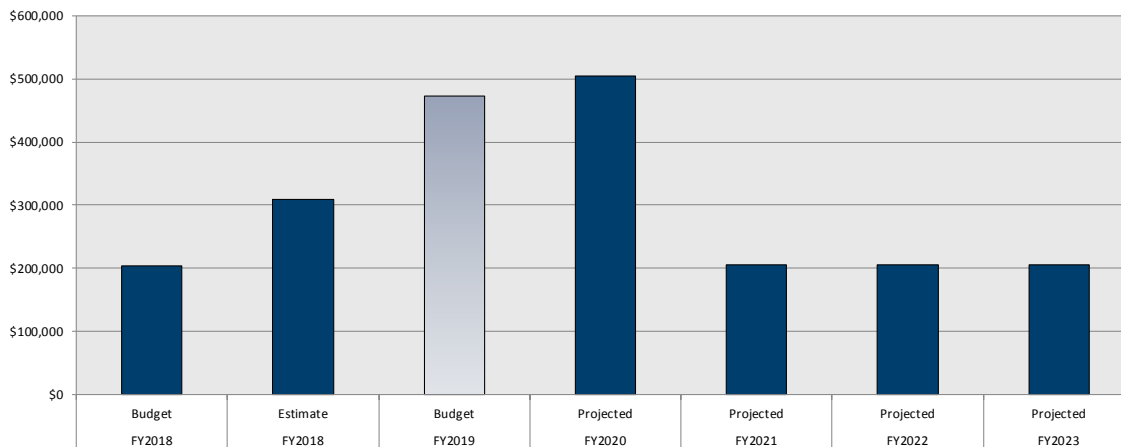
The Village maintains an extensive conveyance and storage system throughout the community to handle rain and snow melt. Stormwater is introduced into the storm sewer system via inlet manholes and the water is then piped to neighborhood detention basins and ponds where the runoff is detained for a period of time. Each detention basin has a specific outlet control structure which regulates excess stormwater flows to minimize the potential for flooding downstream. After stormwater is released from the neighborhood detention basins the majority of the Village drains to the Des Plaines River.

The Village is responsible for maintaining over 134 miles of storm sewer pipe and 25 detention basins. The remaining 200+ detention basins and ponds are maintained by their respective Homeowner Associations. Village staff regularly inspects these facilities to ensure that they will operate properly when needed.

The following charts illustrate the uses of funds related to the Stormwater Management System in FY 2018/2019.

Stormwater Management System		FY2018 Budget	FY2018 Estimate	FY2019 Budget	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
Capital Improvement Fund Expenditures - 131								
450016 - PROPERTY TAXES	13175150 - CapitalInfrastructure	\$1,000	\$2,770	\$3,000	\$5,000	\$5,000	\$5,000	\$5,000
471001 - FLOOD PLAIN	13175150 - CapitalInfrastructure	\$0	\$0	\$110,000	\$50,000	\$50,000	\$50,000	\$50,000
471002 - LAND ACQUISITION	13175150 - CapitalInfrastructure	\$50,000	\$152,132					
471003 - APPRAISAL FEES	13175150 - CapitalInfrastructure	\$0						
472006 - DRAINAGE IMPROVEMENTS Lift Stations	13175150 - CapitalInfrastructure	\$153,050	\$153,050	\$360,000	\$350,000	\$50,000	\$50,000	\$50,000
473005 - DEMOLITION COSTS	13175150 - CapitalInfrastructure	\$0	\$0		\$100,000	\$100,000	\$100,000	\$100,000
472007 - DETENTION IMPROVEMENTS	13175150 - CapitalInfrastructure	\$0	\$500					
Total Stormwater Management System		\$204,050	\$308,452	\$473,000	\$505,000	\$205,000	\$205,000	\$205,000

Stormwater Management System Spending



STORMWATER MANAGEMENT SYSTEM DETAIL

CAPITAL IMPROVEMENT FUND – 131



Property Taxes \$3 thousand: Included in the Capital Fund budget is the payment of property taxes on parcels held by the Village primarily for flood mitigation.

Floodplain Acquisition \$110 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 2018/2019 floodplain acquisition line item reflects the anticipated local share for acquisition and demolition of a single structure.



Drainage Improvements \$360 thousand: The Drainage Improvements line item is used to perform larger scale ditching, storm sewer or detention projects that are beyond our ability to perform in-house. Expected project locations include Pine Grove, Chelsey Crossing and Providence Village.

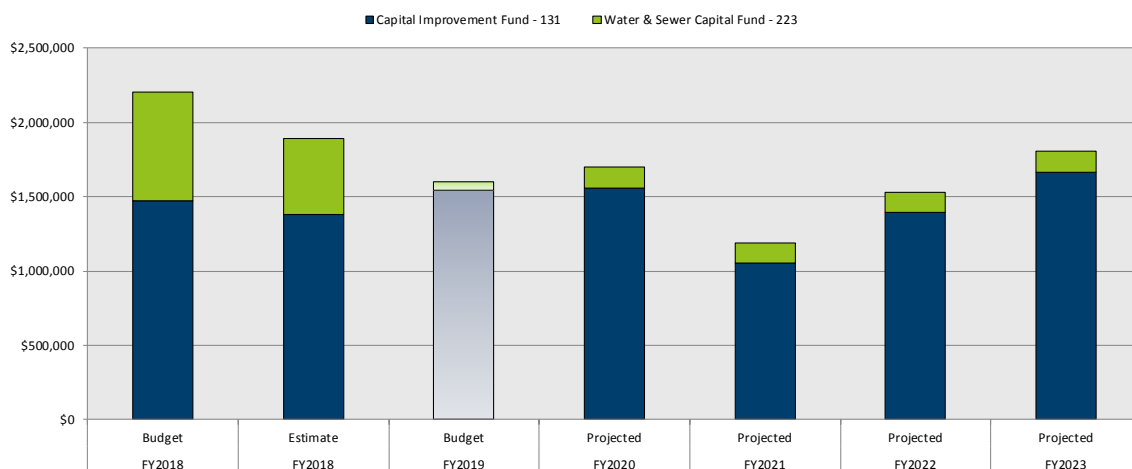
VEHICLES & EQUIPMENT OVERVIEW

Items included in this section fall under the Machinery & Equipment category of fixed assets as defined in the Village's Fixed Assets Policy. These items include vehicles, heavy equipment and technology system equipment. The Village of Gurnee recognizes the importance of maintaining, replacing, and purchasing equipment and vehicles to guarantee public safety and the efficient delivery of services. Vehicles include squad cars, fire apparatus, ambulances and snowplows among others.

The following charts illustrate the uses of funds related to Vehicles & Equipment FY 2018/2019.

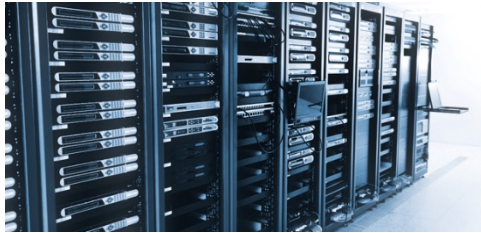
Vehicles & Equipment by Fund	FY2018 Budget	FY2018 Estimate	FY2019 Budget	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
Capital Improvement Fund - 131							
475004 - COMPUTER HARDWARE-CAPITAL SAN Data Storage & Backup Equipment IP Phone / Unified Communication System EOC / Radio Comm Continuity			\$83,500	\$10,000	\$10,000	\$75,000	\$10,000
475005 - COMPUTER SOFTWARE-CAPITAL Imaging & Document Management	\$37,500	\$37,500	\$15,000	\$15,000		\$15,000	
475202 - VEHICLES 4 Squad Cars Squad Car Video System	\$235,000	\$235,000	\$198,220	\$345,000	\$345,000	\$345,000	\$345,000
475010 - PRE-EMPTION SYSTEM	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
475016 - MATCHING GRANT PROGRAM	\$65,000	\$65,000	\$100,000				
475017 - WARNING SIRENS	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
475019 - EMS SOFTWARE UPGRADE			\$31,250				
475202 - VEHICLES E-One Fire Engine	\$340,000	\$320,000	\$625,000	\$369,000	\$53,000	\$361,000	\$725,000
475103 - HEAVY EQUIPMENT	\$82,000	\$75,000		\$100,000	\$100,000	\$100,000	\$100,000
475202 - VEHICLES 1-Ton Dump Truck (245/290) 10-Yard Dump Truck (294)	\$378,000	\$370,000	\$95,000 \$270,000	\$450,000	\$450,000	\$450,000	\$450,000
475020 - DATA PROCESSING SYSTEM	\$137,500	\$90,000					
475021 - INTER/INTRA NETWORK PROJ	\$165,500	\$157,760	\$61,000	\$89,500	\$37,500	\$4,500	\$4,500
Total Capital Improvement Fund - 131	\$1,470,500	\$1,380,260	\$1,546,470	\$1,558,500	\$1,050,500	\$1,390,500	\$1,664,500
Water & Sewer Capital Fund - 223							
475012 - SOFTWARE REPLACEMENT	\$100,000	\$50,000					
475022 - SCADA UPGRADE	\$125,000	\$25,000					
475103 - HEAVY EQUIPMENT	\$125,000	\$116,780		\$90,000	\$90,000	\$90,000	\$90,000
475202 - VEHICLES Pickup Truck (688)	\$384,125	\$321,884	\$51,000	\$50,000	\$50,000	\$50,000	\$50,000
Total Water & Sewer Capital Fund - 223	\$734,125	\$513,664	\$51,000	\$140,000	\$140,000	\$140,000	\$140,000
Total Vehicles & Equipment - All Funds	\$2,204,625	\$1,893,924	\$1,597,470	\$1,698,500	\$1,190,500	\$1,530,500	\$1,804,500

Vehicles & Equipment Spending



VEHICLES AND EQUIPMENT DETAIL

GENERAL CAPITAL IMPROVEMENT FUND – 131



Computer Hardware \$99 thousand: The Village will be implementing new Storage Area Network, backup equipment and enhancing radio continuity in the Police Department.



Comprehensive Imaging & Document Management \$38 thousand: The Village will be implementing a comprehensive document management system to retain records electronically. Electronic retention allows the Village to easily retrieve documents upon request for citizens, staff and to respond to Freedom of Information Act requests.



Police Department Vehicles \$198 thousand: The Police Department continues the systematic replacement of patrol/detective vehicles. Included in the FY 2018/2019 budget is the replacement of four vehicles. All the patrol vehicles replaced will be redeployed to other functions in the Police Department or the Community Development Department.



Pre-Emption System \$5 thousand: This expense is for the maintenance and upgrades for the Village's Preemption equipment on traffic signals.



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



EMS Software Upgrade: \$31 thousand: This expense is to allow for electronic records of ambulance calls and runs within the Fire Department. The software will provide savings on the billing contract and make the billing process more efficient for staff.



Fire Department Vehicles \$625 thousand: The Fire Department will be replacing a 17 year old fire engine. The new engine will have class A and B foam, be Advanced Life Support Paramedic equipped and have a hydraulic extraction equipment system.



PW Streets Vehicles \$365 thousand: Large Dump Truck – Unit 294 was purchased by the Village in 2002. This unit has extensive corrosion and requires repairs to the cab, frame, chassis, dump box, salt spreader and hydraulic system. The new unit will be tandem axle, 60,000 GVW, designed and up-fitted with hook lift technology, front and side wing plow, and an interchangeable 13' dump bed and a 14' V-Body mounted on skids. When this truck is placed into service it will be utilized for Public Works maintenance and snow and ice control operations.



One-Ton Dump Truck: Units 245 and 290 were purchased by the Village in 2004 and 1997 respectively. The Public Works Department is currently seeking to purchase one (1) new dump/plow truck to replace these two (2) existing units. These units do not have the capacity to carry additional tools and supplies necessary to accomplish tasks that are assigned. As a result of daily operational needs, emergency response and the capacity to carry the required tools, equipment and supplies, the chassis will be up-graded from an 11,000 pound GVW to a 19,500 pound GVW.



Inter/Intra Network Project \$61 thousand: The Village is continuing the project to bring point-to-point connectivity between Village facilities in FY 2018/2019.

WATER & SEWER CAPITAL FUND – 223



PW Utility Vehicles \$51 thousand: Pickup Truck Unit 688 was purchased in 2003 and has extensive corrosion and has outlived its useful life. The unit will be replaced with a service body pickup truck capable of carrying additional tools reducing the need for trips back and forth to the Public Works facility.

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:

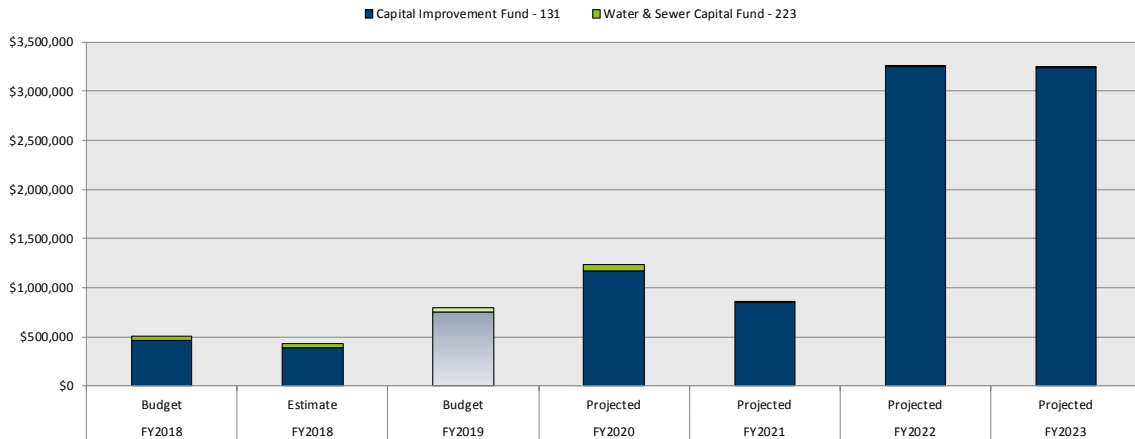
- Village Hall - 325 N. O'Plaine Road
- Fire Station #1 - 4580 Old Grand Avenue
- Fire Station #2 - 6581 Dada Drive
- Police Department - 100 N. O'Plaine Road
- Public Works Facility -1151 Kilbourne Road

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. Capital improvements for the main facilities are broken down by MEP (Mechanicals, Electrical, and Plumbing), interior, Exterior and Grounds.

The following charts illustrate the uses of funds related to Buildings & Building Improvements FY 2018/2019.

Buildings & Improvements by Fund				FY2018	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
				Budget	Estimate	Budget	Projected	Projected	Projected	Projected
Capital Improvement Fund - 131										
473003 - BUILDING IMPROVEMENTS	13110100 - CapitalAdministration			\$100,000	\$70,000					
	MEP	Village Hall					\$52,500	\$25,000	\$25,000	\$25,000
	Interior	Village Hall				\$10,000	\$40,000	\$25,000	\$25,000	\$25,000
	Exterior	Village Hall				\$170,000	\$25,000	\$25,000	\$25,000	\$25,000
	Rudd House	Rudd House				\$5,000	\$10,000	\$0	\$10,000	\$0
473003 - BUILDING IMPROVEMENTS	13140100 - CapitalPDAAdministration			\$162,850	\$150,000					
	MEP	Police Station				\$125,000	\$105,000	\$50,000	\$50,000	\$50,000
	Interior	Police Station				\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	Exterior	Police Station				\$60,000	\$50,000	\$100,000	\$50,000	\$50,000
	Grounds	Police Station								
473003 - BUILDING IMPROVEMENTS	13150100 - CapitalFDAAdministration			\$80,000	\$25,000					
	MEP	Fire Station #1				\$10,000	\$10,000	\$5,000	\$10,000	\$10,000
	Interior	Fire Station #1				\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Exterior	Fire Station #1				\$250,000	\$5,000	\$5,000	\$5,000	\$5,000
	Grounds	Fire Station #1								
	MEP	Fire Station #2				\$10,000	\$10,000	\$5,000	\$10,000	\$10,000
	Interior	Fire Station #2				\$10,000	\$10,000	\$10,000	\$20,000	\$20,000
	Exterior	Fire Station #2				\$5,000	\$5,000	\$5,000	\$10,000	\$10,000
	Grounds	Fire Station #2								
		Fire Station #3					\$750,000	\$500,000	\$2,900,000	\$2,900,000
473003 - BUILDING IMPROVEMENTS	13175100 - CapitalPWAdministration			\$36,500	\$30,000					
	MEP	PW Facility				\$10,000	\$10,000	\$10,000	\$15,000	\$15,000
	Interior	PW Facility				\$10,000	\$10,000	\$10,000	\$15,000	\$15,000
	Exterior	PW Facility				\$10,000	\$10,000	\$10,000	\$15,000	\$15,000
	Grounds	PW Facility								
473003 - BUILDING IMPROVEMENTS	13175150 - CapitalInfrastructure			\$85,000	\$60,000					
473006 - SECURITY IMPROVEMENTS	13175150 - CapitalInfrastructure									
474002 - VILLAGE PLAZA	13175150 - CapitalInfrastructure				\$56,500	\$7,000				
Total Capital Improvement Fund - 131				\$464,350	\$391,500	\$757,000	\$1,167,500	\$850,000	\$3,250,000	\$3,240,000
Water & Sewer Capital Fund - 223										
473003 - BUILDING IMPROVEMENTS	22375500 - W&SCapitalPublicWorks			\$40,925	\$41,050					
	MEP	PW Facility					\$5,000	\$5,000	\$5,000	\$5,000
	Interior	PW Facility								
	Exterior	PW Facility					\$11,000	\$5,000	\$5,000	\$5,000
	Grounds	PW Facility				\$40,000	\$50,000	\$5,000	\$5,000	\$5,000
Total Water & Sewer Capital Fund - 223				\$40,925	\$41,050	\$40,000	\$66,000	\$15,000	\$15,000	\$15,000
Total Buildings & Improvements - All Funds				\$505,275	\$432,550	\$797,000	\$1,233,500	\$865,000	\$3,265,000	\$3,255,000

Buildings & Improvements Spending



BUILDINGS & IMPROVEMENTS DETAIL

CAPITAL IMPROVEMENT FUND – 131



Village Hall \$185 thousand: Village Hall was built in 1991 and is starting to need more advanced repairs and updates. The FY 2018/2019 work includes interior updates and roof replacement.



Police Department \$235 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, access control and backup power repairs in addition to general paint and carpet. Renovations to the exterior communications tower to enhance the Emergency Operations Center is also included.



Fire Station #1 \$275 thousand: Fire Station #1 is in need of a new roof and various HVAC repairs. Fire Station 2 was outfitted with female facilities last year, Fire Station #1 is planned to be outfitted in FY 2018/2019.



Fire Station #2 \$25 thousand: Fire Station #2 is in need of various HVAC and interior/exterior repairs.



PW Facility \$70 thousand: The Public Works facility is in need of HVAC, electrical and lighting upgrades. The parking lot at the PW facility and a water tower are planned to be resurfaced or seal coated. This expenditure is split between the streets and utility in funds 131 – Capital Improvement Fund and 223 – Water & Sewer Capital Improvement Fund.

Other Facilities \$7 thousand: The final touches for the Richard A. Welton Village Plaza development on Old Grand Avenue are included. This expense includes final landscaping and electrical work.

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 and is now provided by the Central Lake County Joint Action Water Agency (CLCJAWA), which pipes Lake Michigan water to the Village from the Lake Bluff shoreline pumping station.

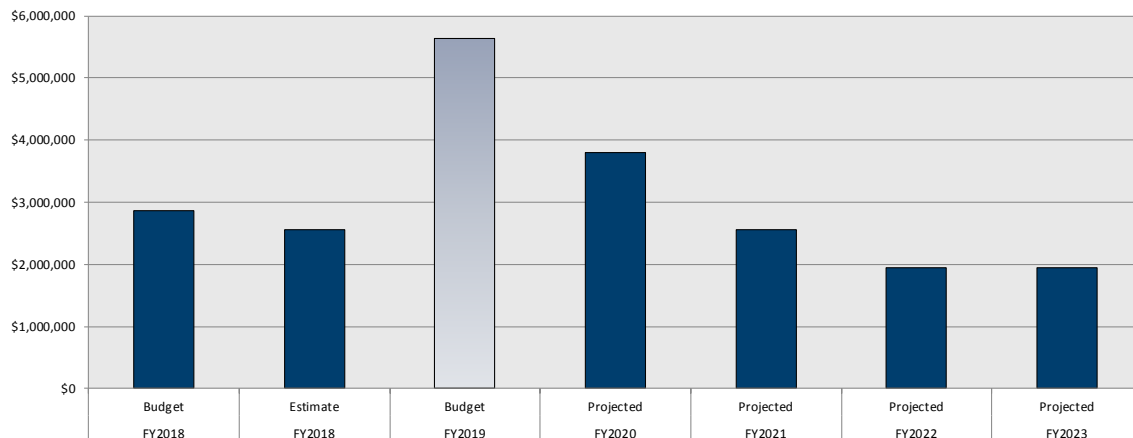
As portions of the water system approach 60 years of age significant segments of the original water system are deteriorating resulting in a lower level of service to the community in the form of water shutdowns to repair pipe breaks and perform maintenance of pumps, tanks, valves and hydrants. Capital investment for the future is expected to be focused on maintaining and rehabilitating the existing system.

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 sanitary sewer (gravity) and 2.8 miles of sanitary sewer force main. Currently, there are eight sanitary sewer lift stations in operation. The lift stations along with the force mains are able to service parts of the community that would otherwise be unable to obtain sanitary service by gravity due to the topography of the land and depth of the sanitary sewer system. 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 2018/2019.

Water & Sewer System			FY2018 Budget	FY2018 Estimate	FY2019 Budget	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected
Water & Sewer Capital Fund - 223									
472003 - UTILITY IMPROVEMENT	22375500 - W&SCapitalPublicWorks		\$2,252,000	\$2,000,000					
	Professional Services				\$250,000	\$200,000	\$100,000	\$100,000	\$100,000
	Distribution				\$840,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
	Storage				\$3,000,000	\$1,000,000	\$500,000		
	Pumping				\$1,000,000	\$750,000	\$100,000		
472004 - ENGINEERING STUDIES	22375500 - W&SCapitalPublicWorks		\$220,000	\$175,000					
472005 - SANITARY SEWER REPAIR	22375500 - W&SCapitalPublicWorks		\$390,000	\$390,000	\$550,000	\$350,000	\$350,000	\$350,000	\$350,000
Total Water & Sewer System			\$2,862,000	\$2,565,000	\$5,640,000	\$3,800,000	\$2,550,000	\$1,950,000	\$1,950,000

Water & Sewer System Spending



WATER & SEWER SYSTEM DETAIL

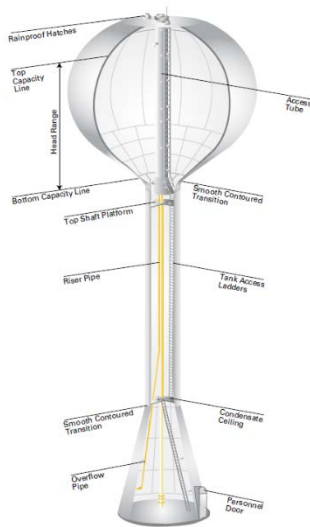
WATER & SEWER CAPITAL FUND – 223



Utility Improvement - Professional Services \$250 thousand: This line item is for construction oversight and design services to prepare plans and documents for the Knowles Road water tower and water and sewer main extension work.

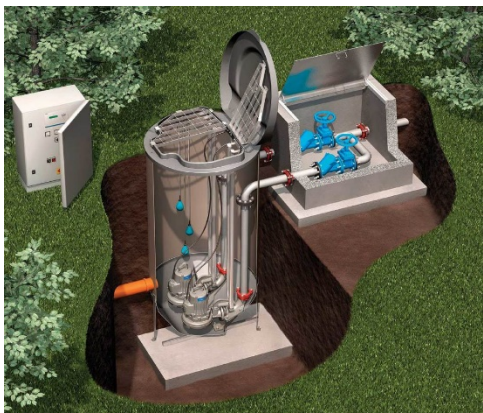


Utility Improvement - Distribution \$840 thousand: The Hunt Club Road Watermain project consists of replacing approximately 1,200 feet of deteriorated pipe with an extensive break history along with the installation of 1,600 feet of new pipe to create a pipe loop for redundancy. This project will improve water service reliability in the southeast quadrant of Washington Street and Hunt Club Road including Southridge, Rolling Ridge and the Wentworth subdivisions.



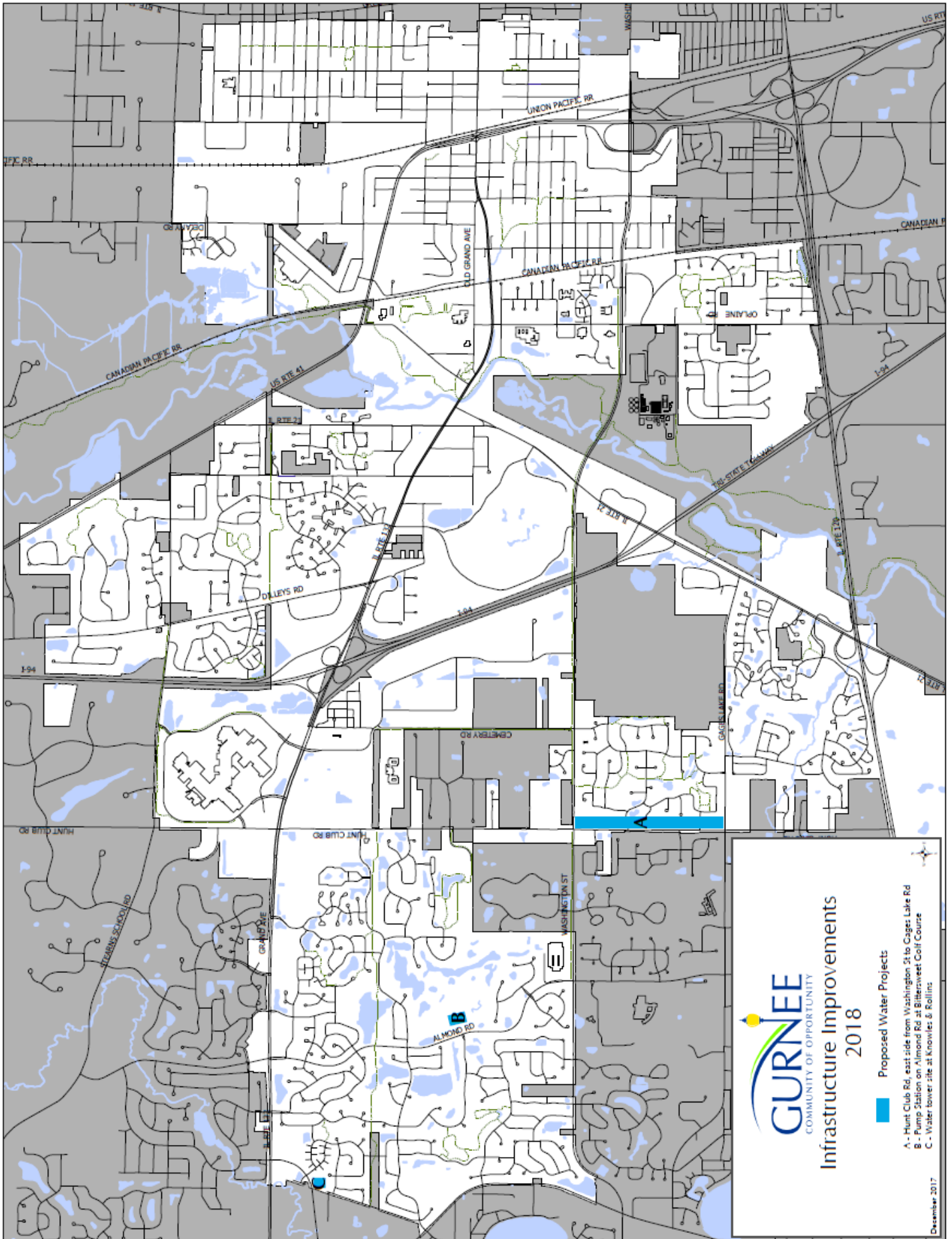
Utility Improvement – Storage \$3 million: The most notable water project is the erection of the new 2 million gallon Knowles Road water tower to increase water pressure west of Hunt Club Road and provide additional water storage for use throughout the entire community.

Utility improvement – Pumping \$1 million: The Almond Road pump station consists of installing a new booster pump station to take advantage of a new delivery point installed by CLCJAWA with the North Group expansion in 2017. The new delivery point and booster pump station will supply the new pressure zone west of Hunt Club Road including the Knowles Road tower.



Sanitary Sewer Repair – \$550 thousand: Sanitary Sewer Repairs consist of \$350 thousand in main repairs that includes spot repairs and lining, and \$200 thousand for lift station maintenance that includes corrosion protection and generator upgrades.

The map on the following page depicts the proposed water and sewer projects.



GURNEE
COMMUNITY OF OPPORTUNITY

**Infrastructure Improvements
2018**

Proposed Water Projects

- A - Hunt Club Rd, east side from Washington St to Cages Lake Rd
- B - Pump Station on Almond Rd at Bittersweet Golf Course
- C - Water tower site at Knowlitz & Rollins

December 2017



SECTION VIII – LINE ITEM BUDGET

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Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	\$ vs. FY18 Budget	% vs. FY18 Budget
110 - General Fund	(1,674,216)	(1,224,510)	(91,611)	870,632	367,486	(87,011)	(957,643)	0.0%
Revenue	(39,277,597)	(38,968,522)	(31,725,966)	(38,938,188)	(38,815,350)	(42,434,846)	(3,496,658)	0.0%
11010100 - GenAdministration	(31,900,179)	(31,231,855)	(25,457,658)	(30,427,950)	(30,300,571)	(33,532,673)	(3,104,723)	0.0%
31 - Taxes	(26,962,405)	(26,638,926)	(21,414,681)	(25,946,000)	(25,431,560)	(28,987,623)	(3,041,623)	0.0%
331106 - ROAD & BRIDGE	(917,372)	(876,849)	(706,729)	(900,000)	(706,729)	(550,000)	350,000	-38.9%
331301 - SALES TAX	(17,490,747)	(17,479,892)	(14,107,981)	(17,500,000)	(17,050,000)	(12,300,000)	5,200,000	-29.7%
331302 - LOCAL USE TAX	(722,414)	(771,624)	(572,895)	(775,000)	(800,000)	(820,000)	(45,000)	5.8%
331303 - HOME RULE SALES TAX	-	-	-	-	-	(4,650,000)	(4,650,000)	0.0%
331601 - AMUSEMENT PARK	(2,188,326)	(2,040,273)	(2,082,331)	(2,030,000)	(2,082,331)	(2,800,000)	(770,000)	37.9%
331602 - GOLF PARK	(33,761)	(33,490)	(29,314)	(32,000)	(32,000)	(42,500)	(10,500)	32.8%
331603 - MISC AMUSEMENT TAXES	(35,903)	(35,771)	(40,019)	(35,000)	(45,000)	(54,623)	(19,623)	56.1%
331604 - THEATRE AMUSEMENT TAX	(191,442)	(237,625)	(169,364)	(225,000)	(225,000)	(300,000)	(75,000)	33.3%
331605 - ICE RINK AMUSEMENT TAX	(3,981)	(3,528)	(254)	(4,000)	(500)	(5,500)	(1,500)	37.5%
331606 - WATER PARK AMUSEMENT TAX	(5,021)	(4,341)	-	-	-	(10,000)	(10,000)	0.0%
331607 - HOTEL TAX	(1,393,659)	(1,278,938)	(637,350)	(800,000)	(825,000)	(3,100,000)	(2,300,000)	287.5%
331608 - RESORT TAX	(243,061)	(243,061)	-	-	-	(680,000)	(680,000)	0.0%
331609 - FOOD & BEVERAGE TAX	(1,928,664)	(1,965,227)	(1,618,306)	(1,950,000)	(1,980,000)	(2,050,000)	(100,000)	5.1%
331801 - TELECOM MAINTENANCE FEE	(1,105,658)	(1,046,704)	(814,371)	(985,000)	(985,000)	(925,000)	60,000	-6.1%
331802 - CABLE FRANCHISE	(584,856)	(471,523)	(546,829)	(590,000)	(580,000)	(580,000)	10,000	-1.7%
331803 - ALARM FRANCHISE	(117,540)	(150,080)	(88,937)	(120,000)	(120,000)	(120,000)	-	0.0%
32 - Licenses & Permits	(404,327)	(395,709)	(346,799)	(385,000)	(385,000)	(385,000)	-	0.0%
332101 - LIQUOR LICENSE	(115,525)	(112,775)	(103,025)	(110,000)	(110,000)	(110,000)	-	0.0%
332102 - BUSINESS LICENSES	(288,802)	(282,934)	(243,774)	(275,000)	(275,000)	(275,000)	-	0.0%
33 - Intergovernmental	(3,282,166)	(3,109,971)	(2,610,917)	(3,102,600)	(3,363,361)	(3,022,600)	80,000	0.0%
333406 - COMM&ECON ENERGY EFFICIEN	-	(9,535)	(15,738)	-	(15,738)	-	-	0.0%
333407 - CEMETERY ROAD REIMB-IDOT	-	-	-	-	-	-	-	0.0%
333409 - CLEAN ENERGY GRANTS	-	-	-	-	-	-	-	0.0%
333501 - STATE INCOME TAX	(3,172,141)	(2,963,620)	(2,531,909)	(3,000,000)	(3,220,000)	(2,900,000)	100,000	-3.3%
333502 - REPLACEMENT TAX	(107,404)	(132,877)	(60,647)	(100,000)	(125,000)	(120,000)	(20,000)	20.0%
333703 - NSWRD INFORMATION	(2,621)	(3,939)	(2,624)	(2,600)	(2,624)	(2,600)	-	0.0%
34 - Charges for Services	(893,570)	(903,880)	(869,132)	(821,850)	(844,018)	(839,950)	(18,100)	0.0%
334107 - MAPS	(91)	(33)	(25)	(50)	(50)	(50)	-	0.0%
334108 - ORDINANCES	(1,246)	(1,146)	(20)	(1,200)	(1,200)	(1,200)	-	0.0%
334109 - MISC. OTHER CHARGES	(4,787)	(4,246)	(50,787)	(2,000)	(15,000)	(2,000)	-	0.0%
334111 - TOWER/ANTENNAE LEASE	(214,151)	(251,949)	(153,408)	(160,000)	(160,000)	(160,000)	-	0.0%
334112 - MISCELLEANEOUS SERVICES	(3,673)	(593)	(50)	-	(50)	-	-	0.0%
334113 - REIMBURSEABLE CHARGES	(24,494)	(10,425)	(10,624)	(10,000)	(10,624)	(10,000)	-	0.0%
334114 - ADMINISTRATIVE FEES W/S	(640,000)	(624,200)	(640,000)	(640,000)	(640,000)	(659,200)	(19,200)	3.0%
334115 - PACE AD REV SHARE	(2,344)	-	(2,094)	(3,600)	(2,094)	(2,500)	1,100	-30.6%
334116 - RETIREE INSURANCE CHARGE	-	-	-	-	-	-	-	0.0%
334401 - RECYCLING REVENUE	(2,784)	(11,289)	(12,124)	(5,000)	(15,000)	(5,000)	-	0.0%
35 - Fines & Forfeitures	(500)	(1,000)	-	(500)	(500)	(500)	-	0.0%
335109 - LIQUOR LICENSE VIOLATIONS	(500)	(1,000)	-	(500)	(500)	(500)	-	0.0%
36 - Invests & Contris	(45,181)	(161,869)	(192,088)	(152,000)	(251,890)	(277,000)	(125,000)	0.0%
336101 - INTEREST INCOME	(10,480)	(39,109)	(78,593)	(25,000)	(112,000)	(125,000)	(100,000)	400.0%
336102 - INTEREST ON INVESTMENTS	(14,975)	(117,685)	(99,105)	(125,000)	(125,000)	(150,000)	(25,000)	20.0%
336401 - CONTRIBUTIONS	-	-	(12,225)	-	(12,225)	-	-	0.0%
336403 - PARKWAY TREE PROGRAM	(4,725)	(5,075)	-	(2,000)	(500)	(2,000)	-	0.0%
336410 - WELTON PLAZA	-	-	(2,165)	-	(2,165)	-	-	0.0%
336413 - MARKETING CAMPAIGN	(15,000)	-	-	-	-	-	-	0.0%
336414 - GURNEE'S GOT IT	-	-	-	-	-	-	-	0.0%
39 - Other Sources	(312,031)	(20,500)	(24,041)	(20,000)	(24,242)	(20,000)	-	0.0%
339101 - GENERAL FUND	-	-	-	-	-	-	-	0.0%
339104 - IMPACT FEE FUND	-	-	-	-	-	-	-	0.0%
339106 - CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-	-	0.0%
339201 - SALE OF MISC ASSETS	(902)	-	-	-	-	-	-	0.0%
339301 - LOAN PROCEEDS	(275,178)	-	-	-	-	-	-	0.0%
339601 - INSURANCE PROCEEDS	(29,451)	(836)	(1,242)	-	(1,242)	-	-	0.0%
339602 - DAMAGE TO VLG PROPERTY	(6,500)	(19,664)	(22,799)	(20,000)	(23,000)	(20,000)	-	0.0%
11020100 - GenCDPlanBuild	(612,005)	(859,136)	(749,654)	(1,011,700)	(1,005,350)	(905,050)	106,650	0.0%
32 - Licenses & Permits	(571,371)	(820,211)	(737,474)	(997,200)	(990,850)	(890,550)	106,650	0.0%
332001 - SURCHARGE	(12,782)	(15,190)	-	(14,500)	-	-	14,500	-100.0%
332201 - GENERAL BUILDING PERMITS	(534,735)	(724,256)	(691,594)	(875,500)	(875,500)	(800,000)	75,500	-8.6%
332202 - RIGHT OF WAY PERMITS	(3,409)	(1,455)	-	(1,500)	-	-	1,500	-100.0%
332203 - VEHICLE LICENSES	(3,020)	(1,110)	-	(4,000)	-	-	4,000	-100.0%
332206 - FIRE IMPACT	(14,776)	(64,050)	(7,200)	(45,000)	(45,000)	(40,000)	5,000	-11.1%
332207 - POLICE & PUBLIC WORKS	(2,250)	(11,350)	(20,800)	(6,500)	(30,000)	(16,250)	(9,750)	150.0%
332208 - TRAFFIC	-	(2,450)	(17,600)	(50,000)	(40,000)	(34,000)	16,000	-32.0%
332209 - URBAN FORESTRY IMPACT FEE	-	-	-	-	-	-	-	0.0%
332222 - BURN PERMITS	(400)	(350)	(280)	(200)	(350)	(300)	(100)	50.0%
34 - Charges for Services	(40,634)	(38,925)	(12,180)	(14,500)	(14,500)	(14,500)	-	0.0%
334104 - ZONING & SUBDIVISION FEES	(25,154)	(23,130)	-	-	-	-	-	0.0%
334106 - PLAT FILING FEE	(800)	(975)	-	-	-	-	-	0.0%
334208 - ELEVATOR INSPECTION	(14,680)	(14,820)	(12,180)	(14,500)	(14,500)	(14,500)	-	0.0%
11020200 - GenCDEngineering	(23,545)	(22,063)	-	-	-	-	-	0.0%
34 - Charges for Services	(23,545)	(22,063)	-	-	-	-	-	0.0%
334102 - ENGINEERING FEES	(18,470)	(20,313)	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	\$ vs. FY18 Budget	% vs. FY18 Budget
334103 - ENGINEERING INSPECTION	(5,075)	(1,750)	-	-	-	-	-	0.0%
11040100 - GenPDAdministration	(2,627,188)	(2,513,714)	(2,446,704)	(3,393,581)	(3,384,181)	(3,748,953)	(355,372)	0.0%
32 - Licenses & Permits	-	-	(250)	-	(200)	(200)	(200)	0.0%
332203 - VEHICLE LICENSES	-	-	(250)	-	(200)	(200)	(200)	0.0%
33 - Intergovernmental	(3,871)	(25,238)	(16,351)	(42,514)	(42,214)	(35,500)	7,014	0.0%
333401 - TRAINING REIMBURSEMENT	(409)	-	-	-	-	-	-	0.0%
333402 - TOBACCO GRANT	-	(4,950)	-	(2,500)	(2,500)	(2,500)	-	0.0%
333403 - TRAFFIC & SEAT BELT	-	(20,288)	(15,151)	(25,000)	(25,000)	(25,000)	-	0.0%
333404 - TRAINING	-	-	-	-	-	-	-	0.0%
333408 - POLICE VEST GRANT	(1,958)	-	-	(3,300)	(3,000)	(3,000)	300	-9.1%
333701 - DRUG ENFORCEMENT GRANT	(1,504)	-	-	-	-	-	-	0.0%
333702 - K-9 PROGRAM GRANT	-	-	(1,200)	(11,714)	(11,714)	(5,000)	6,714	-57.3%
34 - Charges for Services	(566,706)	(742,005)	(953,610)	(1,278,667)	(1,278,667)	(1,472,500)	(193,833)	0.0%
334203 - OFF DUTY POLICE	(255,122)	(290,720)	(234,096)	(245,000)	(245,000)	(265,000)	(20,000)	8.2%
334207 - SCHOOL RESOURCE OFFICER	(298,044)	(429,964)	(232,004)	(300,000)	(300,000)	(300,000)	-	0.0%
334210 - POLICE CHARGES	(13,540)	(21,321)	(6,732)	(12,500)	(12,500)	(12,500)	-	0.0%
334212 - CITIZEN POLICE ACADEMY	-	-	-	-	-	-	-	0.0%
334214 - DISPATCH SERVICES - ZION	-	-	(480,778)	(721,167)	(721,167)	(895,000)	(173,833)	24.1%
35 - Fines & Forfeitures	(2,028,386)	(1,719,912)	(1,470,426)	(2,043,900)	(2,033,500)	(2,209,000)	(165,100)	0.0%
335101 - COURT FINES	(417,872)	(373,182)	(243,707)	(400,000)	(380,000)	(375,000)	25,000	-6.3%
335102 - DUI FINES	(42,728)	(34,559)	(23,229)	(37,500)	(37,500)	(37,500)	-	0.0%
335103 - PRISON REVIEW AGENCY	(40,663)	(33,102)	(22,468)	(35,000)	(35,000)	(35,000)	-	0.0%
335104 - PROCESSING FEE-EXPUNGEMNT	-	-	-	-	-	-	-	0.0%
335105 - PARKING FINES	(44,640)	(50,145)	(34,800)	(65,000)	(42,000)	(50,000)	15,000	-23.1%
335106 - COLLECTION REVENUE	(24,402)	(24,924)	(21,119)	(28,000)	(30,000)	(28,000)	-	0.0%
335108 - ALARM FINES	(3,850)	(5,710)	(6,870)	(2,400)	(4,000)	(3,500)	(1,100)	45.8%
335110 - IMPOUNDMENT FINE	(224,000)	(180,250)	(134,250)	(200,000)	(210,000)	(200,000)	-	0.0%
335111 - RED LIGHT ENFORCEMENT	(877,027)	(805,217)	(818,349)	(1,050,000)	(1,050,000)	(1,250,000)	(200,000)	19.0%
335113 - CODE ENFORCEMNT VIOLATION	(84,061)	(78,873)	(73,320)	(76,000)	(95,000)	(80,000)	(4,000)	5.3%
335115 - COLLECTIONS	(269,143)	(133,952)	(92,315)	(150,000)	(150,000)	(150,000)	-	0.0%
36 - Invests & Contribs	(28,226)	(26,559)	(6,068)	(28,500)	(29,600)	(31,753)	(3,253)	0.0%
334213 - POLICE EXPLORERS	-	(5,000)	-	(23,500)	(23,500)	(26,753)	(3,253)	13.8%
336407 - DARE CONTRIBUTIONS	(210)	-	-	-	-	-	-	0.0%
336409 - POLICE MISC. CONTRIBUTION	(28,016)	(21,559)	(6,068)	(5,000)	(6,100)	(5,000)	-	0.0%
11050100 - GenFDAdministration	(4,047,635)	(4,283,256)	(2,997,638)	(4,039,957)	(4,042,357)	(4,168,170)	(128,213)	0.0%
33 - Intergovernmental	-	-	-	-	-	-	-	0.0%
333101 - SCBA & ACCESSORIES	-	-	-	-	-	-	-	0.0%
333414 - ESDA REIMBURSEMENT	-	-	-	-	-	-	-	0.0%
34 - Charges for Services	(4,020,705)	(4,266,315)	(2,992,323)	(4,034,957)	(4,036,857)	(4,163,170)	(128,213)	0.0%
334101 - FIRE PLAN REVIEW	(24,852)	(37,942)	-	-	-	-	-	0.0%
334201 - WARREN FIRE DISTRICT	(2,999,200)	(3,059,473)	(2,230,510)	(2,975,467)	(2,975,467)	(3,050,000)	(74,533)	2.5%
334202 - NEWPORT FIRE PHONE	(39,471)	(40,280)	(41,490)	(41,490)	(41,490)	(42,740)	(1,250)	3.0%
334204 - FIRE DEPT CHARGES	(16,960)	(34,052)	(1,055)	(15,000)	(15,000)	(15,000)	-	0.0%
334205 - NON RESIDENT	(390,670)	(438,406)	(325,709)	(375,000)	(464,000)	(415,000)	(40,000)	10.7%
334206 - RESIDENT RESCUE	(546,028)	(654,375)	(339,969)	(575,000)	(487,000)	(585,000)	(10,000)	1.7%
334211 - FIRE CHARGES	(3,525)	(1,787)	(2,883)	(3,000)	(3,000)	(3,000)	-	0.0%
334215 - DISPATCH SERVICES - BP FIRE	-	-	(50,706)	(50,000)	(50,900)	(52,430)	(2,430)	4.9%
36 - Invests & Contribs	(26,930)	(16,941)	(5,315)	(5,000)	(5,500)	(5,000)	-	0.0%
336408 - FIRE DEPT DONATIONS	(26,930)	(16,941)	(5,315)	(5,000)	(5,500)	(5,000)	-	0.0%
336415 - WWFPD Donation	-	-	-	-	-	-	-	0.0%
11050500 - GenFDForeignFire	(65,776)	(57,025)	(60,173)	(65,000)	(65,000)	(65,000)	-	0.0%
31 - Taxes	(65,776)	(57,025)	(60,173)	(65,000)	(65,000)	(65,000)	-	0.0%
331804 - FOREIGN FIRE INSURANCE	(65,776)	(57,025)	(60,173)	(65,000)	(65,000)	(65,000)	-	0.0%
11075100 - GenPWAdministration	(1,269)	(1,473)	(2,891)	-	(2,891)	-	-	0.0%
33 - Intergovernmental	-	-	-	-	-	-	-	0.0%
333405 - SNOW REIMBURSEMENT	-	-	-	-	-	-	-	0.0%
333410 - FLOOD REIMBURSEMENT	-	-	-	-	-	-	-	0.0%
34 - Charges for Services	(1,269)	(1,473)	(2,891)	-	(2,891)	-	-	0.0%
334110 - PUBLIC WORKS CHARGES	(1,269)	(1,473)	(2,891)	-	(2,891)	-	-	0.0%
11075200 - GenPWVehMaint	-	-	(11,247)	-	(15,000)	(15,000)	(15,000)	0.0%
34 - Charges for Services	-	-	(11,247)	-	(15,000)	(15,000)	(15,000)	0.0%
334117 - FUEL SURCHARGE	-	-	(11,247)	-	(15,000)	(15,000)	(15,000)	0.0%
Expense	37,603,381	37,744,012	31,634,355	39,808,820	39,182,836	42,347,836	2,539,016	0.0%
11010100 - GenAdministration	1,476,351	1,543,785	1,299,619	1,640,410	1,624,505	1,673,205	32,795	0.0%
41 - Salaries & Wages	894,477	980,402	807,177	1,027,800	1,002,934	1,010,150	(17,650)	-8.8%
411001 - SALARIES-REGULAR	783,152	833,889	693,432	860,500	850,500	871,650	11,150	1.3%
411002 - SALARIES-PART TIME	56,262	76,244	64,289	110,000	95,000	80,000	(30,000)	-27.3%
411004 - SALARIES ELECTED	37,266	37,200	30,184	37,200	37,200	37,200	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	10,087	12,847	15,249	14,000	15,249	15,000	1,000	7.1%
411008 - LONGEVITY	1,500	2,000	2,200	2,000	2,200	2,200	200	10.0%
411015 - BOARD & COMMISSIONS	2,380	17,538	1,260	2,100	1,785	2,100	-	0.0%
413001 - OVERTIME	3,830	684	562	2,000	1,000	2,000	-	0.0%
42 - Employee Benefits	316,789	316,795	276,444	369,040	351,155	344,759	(24,281)	0.0%
421001 - MEDICAL INSURANCE	128,125	119,126	110,417	148,700	137,200	130,852	(17,848)	-12.0%
421002 - DENTAL INSURANCE	6,593	6,810	5,506	6,800	6,825	6,819	19	0.3%
421003 - LIFE INSURANCE	1,057	1,223	1,046	1,140	1,250	1,168	28	2.5%
422001 - SOCIAL SECURITY	51,406	52,101	43,624	60,500	60,500	63,000	2,500	4.1%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	Budget	\$ vs. FY18	% vs. FY18
422002 - MEDICARE	12,987	13,499	11,424	14,250	14,250	14,800	550		3.9%
423001 - IL MUNIC RETIREMENT FUND	95,950	103,176	85,438	116,500	110,000	106,790	(9,710)		-8.3%
424001 - TUITION REIMBURSEMENT	-	-	-	-	-	-	-		0.0%
425001 - UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-		0.0%
426001 - WORKERS COMP INSURANCE	9,562	9,300	9,445	9,590	9,445	9,590	-		0.0%
429001 - WELLNESS PROGRAM	126	225	200	300	200	300	-		0.0%
429002 - EMPLOYEE AWARDS/RECOG	-	352	481	300	500	300	-		0.0%
429003 - EMPLOYEE ASSISTANCE	183	184	141	160	184	340	180		112.4%
429011 - AUTO ALLOWANCE	10,800	10,800	8,723	10,800	10,800	10,800	-		0.0%
429012 - COMMUTING BENEFIT	-	-	-	-	-	-	-		0.0%
43 - Prof & Tech Services	150,538	142,677	130,946	144,100	170,885	201,276	57,176		0.0%
433001 - GENERAL LEGAL SERVICE	96,000	96,060	72,284	96,000	96,300	96,000	-		0.0%
433002 - OTHER LEGAL SERVICE	-	-	-	-	-	-	-		0.0%
433004 - LABOR ATTORNEY	4,171	69	4,375	1,500	4,875	1,500	-		0.0%
433005 - AUDIT FEES	27,698	22,055	32,610	22,500	32,610	26,000	3,500		15.6%
433006 - FINANCIAL SERVICES	-	-	-	-	-	75,950	75,950		0.0%
433010 - CONSULTING SERVICES	19,764	22,030	21,677	21,600	36,000	126	(21,474)		-99.4%
433018 - PERSONNEL TESTING	457	-	-	500	500	500	-		0.0%
434002 - CODIFICATION SERVICE	2,448	2,463	-	2,000	600	1,200	(800)		-40.0%
44 - Contractual Services	50,959	19,405	18,056	26,670	27,870	53,505	26,835		313.8%
443001 - IP NETWORK SERVICES	266	380	700	6,470	6,470	6,940	470		7.3%
443004 - COMPUTER HARDWARE MAINT	7,486	6,166	3,917	4,650	4,650	3,190	(1,460)		-31.4%
443005 - COMP SOFTWARE MAINTENANCE	36,907	6,668	7,911	9,000	9,000	32,320	23,320		259.1%
443006 - TELECOM MAINTENANCE	929	1,208	1,207	1,250	1,250	2,305	1,055		84.4%
444202 - OFFICE MACHINE RENTAL	4,612	4,414	4,321	4,500	6,500	8,750	4,250		94.4%
444203 - POSTAGE METER	759	569	-	800	-	-	(800)		-100.0%
45 - Other Cont. Services	42,646	43,941	47,517	48,050	46,961	47,925	(125)		0.0%
450002 - CIVIL SERVICE COMMISSION	58	-	-	-	-	-	-		0.0%
450003 - PRINTING & PUBLISHING SERVICES	171	1,195	1,156	1,400	1,200	1,400	-		0.0%
450004 - MISC SERVICES	160	182	663	400	700	400	-		0.0%
450006 - RECORDING FEES	540	541	540	550	540	550	-		0.0%
450017 - BANK CHARGES	4,534	7,527	5,258	7,000	7,000	7,000	-		0.0%
452001 - LIABILITY INSURANCE	21,310	19,530	19,821	20,125	19,821	20,125	-		0.0%
452004 - OFFICIAL BONDS	1,600	1,600	5,650	5,650	1,600	1,600	(4,050)		-71.7%
453004 - TELEPHONE SERVICE	1,512	2,167	2,156	1,500	2,200	2,200	700		46.7%
453006 - MOBILE PHONE	2,094	2,326	2,006	-	2,400	2,400	2,400		0.0%
453008 - LEASED PHONE LINE	-	-	-	-	-	-	-		0.0%
454001 - PUBLIC RELATIONS	397	828	322	750	450	750	-		0.0%
455002 - ANNUAL REPORT	(930)	-	-	-	-	-	-		0.0%
458001 - TRAINING & SCHOOLS	1,600	1,812	2,611	1,500	2,500	2,500	1,000		66.7%
458002 - MEETING AND CONVENTION	2,532	2,470	2,295	3,200	2,400	3,200	-		0.0%
458003 - DUES & SUBSCRIPTIONS	5,390	1,936	4,771	4,500	4,775	4,500	-		0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	650	519	267	750	650	750	-		0.0%
458005 - INFO SYSTEMS TRAINING	1,028	1,308	-	725	725	550	(175)		-24.1%
46 - Supplies	20,941	40,564	19,480	24,750	24,700	15,590	(9,160)		0.0%
461001 - OFFICE SUPPLIES	3,562	4,015	2,805	4,000	3,800	4,000	-		0.0%
461002 - COPIER/FAX SUPPLIES	205	808	600	1,500	1,000	1,000	(500)		-33.3%
461003 - COMPUTER SUPPLIES	929	1,854	502	1,500	1,500	-	(1,500)		-100.0%
461004 - PRINTING & PUBLISHING SUPPLIES	4,338	3,813	2,691	2,000	2,800	2,000	-		0.0%
461005 - POSTAGE	5,978	4,488	3,215	3,900	3,750	3,900	-		0.0%
461039 - KITCHEN SUPPLIES	-	-	-	-	-	-	-		0.0%
461043 - CITIZENS COMMITTEES	-	-	-	-	-	-	-		0.0%
462601 - FUEL	-	-	-	-	-	-	-		0.0%
465002 - TELECOM EQUIPMENT	-	-	-	-	-	-	-		0.0%
465003 - OFFICE FURNITURE	-	-	440	500	500	500	-		0.0%
465004 - COMPUTER HARDWARE	4,137	24,179	7,729	9,350	9,350	3,200	(6,150)		-65.8%
465005 - COMPUTER SOFTWARE	1,793	1,406	1,498	2,000	2,000	990	(1,010)		-50.5%
49 - Other Financing Uses	-	-	-	-	-	-	-		0.0%
491004 - QUASI GOVERNMENT DUES	-	-	-	-	-	-	-		0.0%
11010200 - GenAdminInfoSys	748,495	768,973	610,569	917,620	810,130	894,327	(23,293)		0.0%
41 - Salaries & Wages	449,788	439,095	378,553	472,550	464,747	485,285	12,735		46.0%
411001 - SALARIES-REGULAR	369,883	363,284	315,901	395,000	389,650	403,235	8,235		2.1%
411002 - SALARIES-PART TIME	43,287	43,839	29,986	45,000	37,615	45,000	-		0.0%
411005 - SALARIES-SICK LV BUYBACK	7,018	4,952	6,332	5,000	6,332	6,400	1,400		28.0%
411008 - LONGEVITY	2,200	2,550	2,650	2,550	2,650	2,650	100		3.9%
413001 - OVERTIME	27,400	24,470	23,684	25,000	28,500	28,000	3,000		12.0%
42 - Employee Benefits	181,102	191,083	133,052	172,805	163,145	166,822	(5,983)		0.0%
421001 - MEDICAL INSURANCE	85,233	95,029	52,547	72,400	64,650	66,733	(5,667)		-7.8%
421002 - DENTAL INSURANCE	2,131	1,694	1,368	2,150	1,701	1,695	(455)		-21.2%
421003 - LIFE INSURANCE	585	595	506	650	587	609	(41)		-6.3%
422001 - SOCIAL SECURITY	26,808	26,406	22,158	28,250	27,484	28,542	292		1.0%
422002 - MEDICARE	6,509	6,477	5,402	6,750	6,746	6,687	(63)		-0.9%
423001 - IL MUNIC RETIREMENT FUND	51,719	53,274	43,449	54,750	54,300	54,756	6		0.0%
426001 - WORKERS COMP INSURANCE	7,441	6,980	7,037	7,145	7,037	7,145	-		0.0%
429001 - WELLNESS PROGRAM	149	99	125	150	125	140	(10)		-6.7%
429002 - EMPLOYEE AWARDS/RECOG	-	-	-	-	-	-	-		0.0%
429003 - EMPLOYEE ASSISTANCE	101	102	73	110	90	90	(20)		-18.2%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	Budget	% vs. FY18
429004 - CLOTHING ALLOWANCE	225	225	225	225	225	225	-	0.0%
429011 - AUTO ALLOWANCE	200	200	162	225	200	200	(25)	-11.1%
43 - Prof & Tech Services	88,672	106,769	70,602	230,000	142,140	205,150	(24,850)	0.0%
433004 - LABOR ATTORNEY	-	-	-	-	-	-	-	0.0%
433010 - CONSULTING SERVICES	62	17,996	61	80,000	40,000	55,000	(25,000)	-31.3%
433018 - PERSONNEL TESTING	196	-	70	-	140	150	150	0.0%
434001 - TEMPORARY EMPLOYMENT	88,413	88,773	70,471	150,000	102,000	150,000	-	0.0%
44 - Contractual Services	15,964	17,505	16,770	21,960	21,069	20,880	(1,080)	0.0%
443001 - IP NETWORK SERVICES	1,870	2,148	1,684	3,450	3,313	3,920	470	13.6%
443004 - COMPUTER HARDWARE MAINT	5,044	5,163	5,223	5,625	5,223	5,060	(565)	-10.0%
443005 - COMP SOFTWARE MAINTENANCE	7,965	9,374	9,518	11,995	11,672	10,735	(1,260)	-10.5%
443006 - TELECOM MAINTENANCE	1,084	820	344	890	861	1,165	275	30.9%
443010 - AUTO & TRUCK MAINT	-	-	-	-	-	-	-	0.0%
45 - Other Cont. Services	6,741	7,846	5,425	10,980	10,461	10,515	(465)	0.0%
450003 - PRINTING & PUBLISHING SERVICES	-	147	-	100	75	100	-	0.0%
452001 - LIABILITY INSURANCE	1,397	1,210	1,207	1,225	1,207	1,225	-	0.0%
452002 - AUTO INSURANCE	-	-	-	-	-	-	-	0.0%
453006 - MOBILE PHONE	2,625	2,641	2,140	2,800	2,484	2,600	(200)	-7.1%
453010 - MOBILE DATA SERVICE	360	474	541	470	670	675	205	43.6%
458002 - MEETING AND CONVENTION	643	592	40	1,200	1,140	1,200	-	0.0%
458003 - DUES & SUBSCRIPTIONS	305	335	365	350	365	390	40	11.4%
458004 - CAR EXPENSE/MILEAGE REIMB	60	17	245	60	245	125	65	108.3%
458005 - INFO SYSTEMS TRAINING	1,352	2,430	888	4,775	4,275	4,200	(575)	-12.0%
46 - Supplies	6,229	6,676	6,168	9,325	8,568	5,675	(3,650)	0.0%
461001 - OFFICE SUPPLIES	20	26	-	50	25	50	-	0.0%
461003 - COMPUTER SUPPLIES	311	315	310	750	500	600	(150)	-20.0%
461012 - SMALL TOOLS	246	540	121	500	500	650	150	30.0%
462601 - FUEL	-	-	27	-	28	-	-	0.0%
465002 - TELECOM EQUIPMENT	214	298	300	300	275	-	(300)	-100.0%
465003 - OFFICE FURNITURE	-	-	477	900	900	-	(900)	-100.0%
465004 - COMPUTER HARDWARE	3,141	2,556	3,640	5,050	5,046	3,485	(1,565)	-31.0%
465005 - COMPUTER SOFTWARE	2,298	2,940	1,294	1,775	1,294	890	(885)	-49.9%
11012100 - GenAdminPubInfo	70,653	66,570	45,864	60,170	58,847	56,393	(3,777)	0.0%
43 - Prof & Tech Services	23,799	20,274	5,565	5,000	5,565	5,000	-	0.0%
433010 - CONSULTING SERVICES	23,799	20,274	5,565	5,000	5,565	5,000	-	0.0%
434003 - TELECOM CONSULTANT	-	-	-	-	-	-	-	0.0%
44 - Contractual Services	3,222	2,625	7,345	10,010	8,420	6,685	(3,325)	0.0%
443001 - IP NETWORK SERVICES	2,824	2,625	7,345	10,010	8,420	6,685	(3,325)	-33.2%
443007 - EQUIPMENT MAINTENANCE	398	-	-	-	-	-	-	0.0%
45 - Other Cont. Services	41,333	41,194	32,470	42,610	42,362	42,158	(452)	0.0%
450004 - MISC SERVICES	6,975	6,850	5,152	7,200	6,952	7,200	-	0.0%
450013 - SERVICE CHARGE	2,260	2,260	1,808	2,260	2,260	1,808	(452)	-20.0%
454001 - PUBLIC RELATIONS	32,098	32,084	25,511	33,150	33,150	33,150	-	0.0%
455002 - ANNUAL REPORT	-	-	-	-	-	-	-	0.0%
46 - Supplies	2,299	2,477	484	2,550	2,500	2,550	-	0.0%
461010 - SPECIALTY SUPPLIES	-	-	-	50	-	50	-	0.0%
465006 - COMMUNICATIONS EQUIPMENT	2,299	2,477	484	2,500	2,500	2,500	-	0.0%
11016000 - GenAdminContObligation	5,102,063	4,004,023	1,992,196	3,004,116	3,003,781	4,848,088	1,843,972	0.0%
43 - Prof & Tech Services	-	-	-	-	-	-	-	0.0%
433017 - CLASS ACTION LAWSUIT	-	-	-	-	-	-	-	0.0%
45 - Other Cont. Services	54,596	24,916	18,603	47,500	47,500	50,000	2,500	5.3%
454002 - MARKETING EXPENSE	54,596	24,916	18,603	47,500	47,500	50,000	2,500	5.3%
49 - Other Financing Uses	5,047,466	3,979,107	1,973,594	2,956,616	2,956,281	4,798,088	1,841,472	0.0%
491001 - COMMUNITY EVENTS	22,286	6,952	15,165	25,000	15,165	20,000	(5,000)	-20.0%
491002 - GURNEE DAYS	16,000	16,000	15,500	16,000	15,500	16,000	-	0.0%
491003 - CONVENTION BUR CONTRIB	156,917	169,953	130,022	175,000	175,000	190,000	15,000	8.6%
491004 - QUASI GOVERNMENT DUES	27,623	18,791	25,212	25,000	25,000	25,000	-	0.0%
491005 - DEPARTMENT CONTINGENCY	18,342	736	28,520	10,000	30,000	5,000	(5,000)	-50.0%
491006 - PARK AQUATIC CENTER AGRMT	386,490	386,910	386,291.25	386,291	386,291.25	388,688	2,397	0.6%
491007 - BAD DEBT EXPENSE	-	-	-	-	-	-	-	0.0%
493006 - CAPITAL IMPROVEMENT FUND	500,000	750,000	-	-	-	200,000	200,000	0.0%
493007 - BOND FUND	2,670	2,000	2,000	3,000	3,000	1,750	(1,250)	-41.7%
493018 - GURNEE MILLS CONTRIBUTION	1,319,853	-	-	250,000	250,000	281,200	31,200	12.5%
493019 - KEY LIME COVE RECAPTURE	-	382,189	-	-	-	2,170,000	2,170,000	0.0%
493020 - AKHAN RECAPTURE	-	-	-	10,000	-	1,000	(9,000)	-90.0%
493021 - TRANS 2004 GO REFUNDING	247,860	-	-	-	-	-	-	0.0%
493022 - TRANSFER TO W/S CAPITAL	300,000	200,000	-	-	-	-	-	0.0%
493023 - AVAIL	-	-	-	-	-	-	-	0.0%
493024 - TRANS 2009 GO REFUNDING	849,075	846,275	571,317	856,975	856,975	-	(856,975)	-100.0%
493025 - TFR TO DS FOR SERIES 2011	1,200,350	1,199,300	799,567	1,199,350	1,199,350	1,199,450	100	0.0%
494902 - RESERVE FOR ECONOMIC DEVELOPME	-	-	-	-	-	300,000	300,000	0.0%
11020100 - GenCDPlanBuild	1,112,144	1,173,971	1,102,438	1,380,235	1,369,203	1,385,053	4,818	0.0%
41 - Salaries & Wages	712,627	709,204	675,964	843,700	811,468	842,450	(1,250)	0.5%
411001 - SALARIES-REGULAR	684,756	652,956	631,698	808,500	775,000	809,050	550	0.1%
411002 - SALARIES-PART TIME	10,743	32,988	12,464	10,000	3,500	2,000	(8,000)	-80.0%
411005 - SALARIES-SICK LV BUYBACK	6,246	8,717	13,468	10,000	13,468	13,500	3,500	35.0%
411008 - LONGEVITY	5,400	5,800	7,000	6,000	7,000	7,400	1,400	23.3%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	Budget	% vs. FY18
411015 - BOARD & COMMISSIONS	2,800	3,535	2,555	4,000	3,500	3,500	(500)	-12.5%
413001 - OVERTIME	2,682	5,208	8,779	5,200	9,000	7,000	1,800	34.6%
42 - Employee Benefits	308,687	332,042	281,141	323,340	350,073	360,697	37,357	0.0%
421001 - MEDICAL INSURANCE	152,271	182,739	130,705	134,700	161,050	167,394	32,694	24.3%
421002 - DENTAL INSURANCE	1,710	1,054	865	1,500	1,100	1,054	(446)	-29.7%
421003 - LIFE INSURANCE	999	1,012	1,011	1,100	1,200	1,213	113	10.3%
422001 - SOCIAL SECURITY	42,842	39,512	39,237	50,750	50,750	51,610	860	1.7%
422002 - MEDICARE	10,403	9,717	9,546	12,000	12,000	12,133	133	1.1%
423001 - IL MUNIC RETIREMENT FUND	81,902	80,056	77,448	98,250	98,250	98,550	300	0.3%
424001 - TUITION REIMBURSEMENT	-	-	3,490	6,000	6,000	9,600	3,600	60.0%
426001 - WORKERS COMP INSURANCE	14,213	13,950	14,173	14,390	14,173	14,390	-	0.0%
429001 - WELLNESS PROGRAM	126	239	175	250	250	250	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	-	-	-	300	300	-	(300)	-100.0%
429003 - EMPLOYEE ASSISTANCE	171	163	158	200	200	203	3	1.5%
429004 - CLOTHING ALLOWANCE	1,650	1,200	2,394	1,500	2,400	1,900	400	26.7%
429011 - AUTO ALLOWANCE	2,400	2,400	1,939	2,400	2,400	2,400	-	0.0%
429012 - COMMUTING BENEFIT	-	-	-	-	-	-	-	0.0%
43 - Prof & Tech Services	22,253	45,869	88,699	129,045	119,100	99,600	(29,445)	0.0%
433001 - GENERAL LEGAL SERVICE	687	-	-	1,000	1,000	1,000	-	0.0%
433004 - LABOR ATTORNEY	-	-	-	-	-	-	-	0.0%
433007 - PLANNING CONSULTANT	832	26,427	41,077	65,000	65,000	35,000	(30,000)	-46.2%
433009 - INSPECTION SERVICES	16,377	12,764	9,729	13,000	13,000	13,500	500	3.8%
433010 - CONSULTING SERVICES	3,797	6,141	37,893	49,945	40,000	50,000	55	0.1%
433018 - PERSONNEL TESTING	560	537	-	100	100	100	-	0.0%
44 - Contractual Services	33,666	40,523	24,182	44,370	47,021	45,172	802	-21.2%
442403 - CONTRACT MOWING	1,110	860	4,753	1,100	4,800	1,200	100	9.1%
443001 - IP NETWORK SERVICES	266	266	199	4,140	4,155	4,740	600	14.5%
443003 - OFFICE EQUIP MAINTENANCE	-	-	123	400	400	400	-	0.0%
443004 - COMPUTER HARDWARE MAINT	2,898	5,277	3,245	4,300	3,545	3,129	(1,171)	-27.2%
443005 - COMP SOFTWARE MAINTENANCE	22,221	21,689	7,531	24,305	23,713	23,618	(687)	-2.8%
443006 - TELECOM MAINTENANCE	1,237	1,527	1,265	1,625	1,608	2,685	1,060	65.2%
443010 - AUTO & TRUCK MAINT	2,183	7,678	4,298	5,000	5,300	7,000	2,000	40.0%
444202 - OFFICE MACHINE RENTAL	2,993	2,657	2,767	3,000	3,000	2,400	(600)	-20.0%
444203 - POSTAGE METER	759	569	-	500	500	-	(500)	-100.0%
45 - Other Cont. Services	18,490	21,893	16,514	21,250	22,370	20,674	(576)	0.0%
450003 - PRINTING & PUBLISHING SERVICES	941	1,184	810	1,000	1,000	1,000	-	0.0%
450004 - MISC SERVICES	160	4,232	102	200	200	200	-	0.0%
450006 - RECORDING FEES	-	-	-	-	-	-	-	0.0%
450013 - SERVICE CHARGE	904	904	904	905	905	904	(1)	-0.1%
450023 - COLLECTION FEES	-	-	-	-	-	-	-	0.0%
452001 - LIABILITY INSURANCE	6,027	6,030	6,106	6,200	6,106	6,200	-	0.0%
452002 - AUTO INSURANCE	2,400	2,330	2,408	2,445	2,408	2,445	-	0.0%
452005 - INSURANCE DEDUCTIBLE	46	-	-	-	-	-	-	0.0%
453004 - TELEPHONE SERVICE	837	1,526	1,543	1,250	2,000	1,250	-	0.0%
453006 - MOBILE PHONE	2,319	2,881	3,229	2,500	3,000	3,000	500	20.0%
453008 - LEASED PHONE LINE	-	-	-	-	-	-	-	0.0%
453010 - MOBILE DATA SERVICE	1,825	1,166	-	1,600	1,600	1,600	-	0.0%
458001 - TRAINING & SCHOOLS	858	400	740	2,000	2,000	1,200	(800)	-40.0%
458002 - MEETING AND CONVENTION	554	343	225	1,000	1,000	1,000	-	0.0%
458003 - DUES & SUBSCRIPTIONS	976	616	430	1,000	1,000	1,000	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	225	53	17	100	100	-	(100)	-100.0%
458005 - INFO SYSTEMS TRAINING	417	228	-	1,050	1,050	875	(175)	-16.7%
46 - Supplies	16,421	24,441	15,938	18,530	19,172	16,460	(2,070)	0.0%
461001 - OFFICE SUPPLIES	1,932	1,653	1,620	2,200	2,200	2,200	-	0.0%
461002 - COPIER/FAX SUPPLIES	21	331	356	400	400	400	-	0.0%
461003 - COMPUTER SUPPLIES	395	515	310	600	600	600	-	0.0%
461004 - PRINTING & PUBLISHING SUPPLIES	811	1,041	1,042	1,100	1,100	1,100	-	0.0%
461005 - POSTAGE	2,460	3,450	2,272	2,000	2,000	2,000	-	0.0%
461007 - REFERENCE MATERIALS	363	-	3,526	3,000	3,526	500	(2,500)	-83.3%
461009 - FIELD SUPPLIES	182	184	92	250	250	250	-	0.0%
461014 - SAFETY SUPPLIES	-	-	-	150	150	150	-	0.0%
461039 - KITCHEN SUPPLIES	-	-	-	-	-	-	-	0.0%
462601 - FUEL	2,034	3,203	2,651	3,200	3,600	5,100	1,900	59.4%
465002 - TELECOM EQUIPMENT	-	149	250	250	250	-	(250)	-100.0%
465003 - OFFICE FURNITURE	-	446	473	500	500	500	-	0.0%
465004 - COMPUTER HARDWARE	2,424	12,328	1,813	2,980	2,813	2,520	(460)	-15.4%
465005 - COMPUTER SOFTWARE	775	1,142	1,533	1,900	1,783	1,140	(760)	-40.0%
465007 - OFFICE EQUIPMENT	5,025	-	-	-	-	-	-	0.0%
11020200 - GenCDEngineering	934,127	1,029,731	919,098	1,024,105	1,116,734	1,058,408	34,303	0.0%
41 - Salaries & Wages	610,320	654,208	561,770	675,800	695,200	686,555	10,755	-15.1%
411001 - SALARIES-REGULAR	562,285	617,695	525,879	635,000	655,725	646,655	11,655	1.8%
411002 - SALARIES-PART TIME	32,590	21,736	19,151	23,000	23,000	23,000	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	2,840	2,431	3,275	3,500	3,275	3,500	-	0.0%
411008 - LONGEVITY	4,700	5,200	4,200	5,300	4,200	4,400	(900)	-17.0%
413001 - OVERTIME	7,905	7,146	9,266	9,000	9,000	9,000	-	0.0%
42 - Employee Benefits	257,049	289,373	229,856	268,165	282,923	282,479	14,314	0.0%
421001 - MEDICAL INSURANCE	122,366	143,462	103,838	114,900	128,750	128,148	13,248	11.5%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	\$ vs. FY18 Budget	% vs. FY18 Budget
421002 - DENTAL INSURANCE	1,945	1,921	1,538	1,800	2,000	1,922	122	6.8%
421003 - LIFE INSURANCE	836	934	858	900	1,025	978	78	8.7%
422001 - SOCIAL SECURITY	36,094	38,612	33,219	41,750	41,750	41,926	176	0.4%
422002 - MEDICARE	8,831	9,525	8,128	9,750	9,750	9,851	101	1.0%
423001 - IL MUNIC RETIREMENT FUND	69,208	77,256	64,034	80,500	80,500	80,881	381	0.5%
426001 - WORKERS COMP INSURANCE	14,213	13,950	14,173	14,390	14,173	14,390	-	0.0%
429001 - WELLNESS PROGRAM	126	164	100	200	200	200	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	-	-	-	250	250	250	-	0.0%
429003 - EMPLOYEE ASSISTANCE	130	151	112	125	125	133	8	6.4%
429004 - CLOTHING ALLOWANCE	900	1,000	1,919	1,200	2,000	1,400	200	16.7%
429011 - AUTO ALLOWANCE	2,400	2,400	1,939	2,400	2,400	2,400	-	0.0%
429012 - COMMUTING BENEFIT	-	-	-	-	-	-	-	0.0%
43 - Prof & Tech Services	1,189	9,493	8,801	14,025	8,871	10,000	(4,025)	0.0%
433001 - GENERAL LEGAL SERVICE	-	10	-	1,000	-	-	(1,000)	-100.0%
433004 - LABOR ATTORNEY	276	-	-	-	-	-	-	0.0%
433008 - ENGINEERING CONSULTANT	-	1,000	-	1,000	-	-	(1,000)	-100.0%
433010 - CONSULTING SERVICES	156	8,040	8,680	11,925	8,750	10,000	(1,925)	-16.1%
433018 - PERSONNEL TESTING	757	443	121	100	121	-	(100)	-100.0%
44 - Contractual Services	29,763	29,325	27,370	30,325	30,645	30,714	389	0.0%
443001 - IP NETWORK SERVICES	1,916	1,916	1,849	2,950	2,965	4,765	1,815	61.5%
443003 - OFFICE EQUIP MAINTENANCE	-	100	-	400	400	-	(400)	-100.0%
443004 - COMPUTER HARDWARE MAINT	2,789	5,121	3,194	4,175	3,494	3,084	(1,091)	-26.1%
443005 - COMP SOFTWARE MAINTENANCE	7,541	7,141	7,698	9,500	8,308	9,315	(185)	-1.9%
443006 - TELECOM MAINTENANCE	1,297	1,241	993	1,300	1,278	1,700	400	30.8%
443007 - EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-	0.0%
443010 - AUTO & TRUCK MAINT	12,980	11,072	11,105	9,000	11,500	9,850	850	9.4%
444202 - OFFICE MACHINE RENTAL	2,480	2,167	2,118	2,500	2,200	2,000	(500)	-20.0%
444203 - POSTAGE METER	759	569	413	500	500	-	(500)	-100.0%
45 - Other Cont. Services	16,770	18,737	76,911	18,995	79,215	19,020	25	0.0%
450003 - PRINTING & PUBLISHING SERVICES	5	-	-	250	250	250	-	0.0%
450004 - MISC SERVICES	160	182	60,364	200	60,500	200	-	0.0%
450006 - RECORDING FEES	-	-	-	-	-	-	-	0.0%
450015 - REIMBURSED CHARGES	288	391	72	100	100	-	(100)	-100.0%
452001 - LIABILITY INSURANCE	6,027	6,030	6,106	6,200	6,106	6,200	-	0.0%
452002 - AUTO INSURANCE	2,400	2,330	2,408	2,445	2,408	2,445	-	0.0%
452005 - INSURANCE DEDUCTIBLE	-	-	-	-	-	-	-	0.0%
453001 - PAGER RENTAL	-	-	-	-	-	-	-	0.0%
453004 - TELEPHONE SERVICE	837	1,526	1,543	1,200	1,500	1,500	300	25.0%
453006 - MOBILE PHONE	3,507	4,354	3,392	4,000	4,000	3,500	(500)	-12.5%
453008 - LEASED PHONE LINE	-	-	-	-	-	-	-	0.0%
453010 - MOBILE DATA SERVICE	379	348	687	500	750	1,000	500	100.0%
458001 - TRAINING & SCHOOLS	1,672	349	795	1,000	1,000	1,000	-	0.0%
458002 - MEETING AND CONVENTION	392	1,878	835	1,000	500	1,000	-	0.0%
458003 - DUES & SUBSCRIPTIONS	914	737	685	1,200	1,200	1,200	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	47	82	24	100	100	100	-	0.0%
458005 - INFO SYSTEMS TRAINING	141	530	-	800	800	625	(175)	-21.9%
46 - Supplies	19,036	28,594	14,388	16,795	19,881	29,640	12,845	0.0%
461001 - OFFICE SUPPLIES	1,638	1,613	824	2,000	1,500	2,000	-	0.0%
461002 - COPIER/FAX SUPPLIES	21	331	356	400	400	400	-	0.0%
461003 - COMPUTER SUPPLIES	395	470	310	600	600	600	-	0.0%
461004 - PRINTING & PUBLISHING SUPPLIES	134	33	296	300	300	300	-	0.0%
461005 - POSTAGE	925	2,976	2,321	1,200	2,500	1,600	400	33.3%
461009 - FIELD SUPPLIES	1,830	1,970	1,650	1,500	2,000	1,500	-	0.0%
461014 - SAFETY SUPPLIES	107	-	-	300	300	300	-	0.0%
461039 - KITCHEN SUPPLIES	-	-	-	-	-	-	-	0.0%
462601 - FUEL	3,680	4,461	4,751	4,500	6,500	8,700	4,200	93.3%
465002 - TELECOM EQUIPMENT	100	-	-	-	-	-	-	0.0%
465003 - OFFICE FURNITURE	886	456	-	500	500	500	-	0.0%
465004 - COMPUTER HARDWARE	3,182	11,098	2,413	3,510	3,413	2,450	(1,060)	-30.2%
465005 - COMPUTER SOFTWARE	1,113	1,190	1,468	1,985	1,868	1,290	(695)	-35.0%
465007 - OFFICE EQUIPMENT	5,025	-	-	-	-	-	-	0.0%
465008 - MACHINERY & EQUIPMENT	-	3,995	-	-	-	10,000	10,000	0.0%
11040100 - GenPDAdministration	13,005,669	13,237,359	11,915,523	14,782,647	14,481,723	15,238,794	456,147	0.0%
41 - Salaries & Wages	7,576,805	7,574,606	6,554,436	8,334,900	8,015,432	8,478,685	143,785	0.0%
411001 - SALARIES-REGULAR	6,532,191	6,614,841	5,533,158	7,260,000	6,815,000	7,374,535	114,535	1.6%
411002 - SALARIES-PART TIME	11,882	34,174	43,478	66,500	66,500	70,200	3,700	5.6%
411003 - SALARIES-CROSSING GUARDS	21,598	21,235	3,786	23,900	23,900	23,900	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	83,764	62,586	93,232	65,000	93,232	93,250	28,250	43.5%
411006 - OFF DUTY SECURITY	135,929	237,749	200,084	250,000	325,000	250,000	-	0.0%
411007 - OFFICER IN CHARGE/TRAINING OFF	-	-	-	-	-	-	-	0.0%
411008 - LONGEVITY	36,200	35,600	34,300	42,000	34,300	39,300	(2,700)	-6.4%
413001 - OVERTIME	755,241	548,423	646,397	600,000	630,000	600,000	-	0.0%
413002 - GRANT FUNDED OVERTIME	-	20,000	-	27,500	27,500	27,500	-	0.0%
42 - Employee Benefits	3,676,954	4,047,907	3,931,365	4,361,356	4,318,336	4,528,629	167,273	0.0%
421001 - MEDICAL INSURANCE	1,191,267	1,171,530	1,026,256	1,278,200	1,260,000	1,337,377	59,177	4.6%
421002 - DENTAL INSURANCE	85,569	81,156	65,949	85,000	81,500	83,109	(1,891)	-2.2%
421003 - LIFE INSURANCE	9,892	10,411	8,984	10,250	10,400	10,996	746	7.3%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	Budget	% vs. FY18
421004 - MEDICAL INSURANCE PSEBA	27,584	-	-	5,000	-	5,000	-	0.0%
422001 - SOCIAL SECURITY	64,014	63,133	51,397	74,550	74,550	77,045	2,495	3.3%
422002 - MEDICARE	107,578	106,988	91,698	116,750	116,750	116,131	(619)	-0.5%
423001 - IL MUNIC RETIREMENT FUND	117,554	120,640	96,281	132,000	132,000	132,559	559	0.4%
423002 - POLICE PENSION CONTRIB	1,590,485	1,945,216	2,137,886	2,137,886	2,137,886	2,207,368	69,482	3.3%
423003 - FIRE PENSION CONTRIBUTION	9,046	-	-	-	-	-	-	0.0%
424001 - TUITION REIMBURSEMENT	5,105	6,795	4,861	9,800	9,800	25,920	16,120	164.5%
425001 - UNEMPLOYMENT INSURANCE	11,035	-	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	397,574	395,320	381,872	407,050	385,769	407,050	-	0.0%
429001 - WELLNESS PROGRAM	563	1,452	525	1,000	1,000	1,000	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	5,223	10,032	9,190	13,000	13,000	13,000	-	0.0%
429003 - EMPLOYEE ASSISTANCE	1,703	1,738	1,412	1,785	1,785	1,944	159	8.9%
429004 - CLOTHING ALLOWANCE	3,405	2,228	2,200	4,900	4,900	4,900	-	0.0%
429005 - UNIFORM ALLOWANCE	26,590	32,493	17,264	48,800	38,800	52,800	4,000	8.2%
429006 - UNIFORM ISSUE	14,682	13,502	11,369	13,900	13,900	13,500	(400)	-2.9%
429008 - POLICE VESTS	2,584	23,904	785	6,615	6,615	14,130	7,515	113.6%
429010 - CLOTHING REPLACEMENT	-	-	-	-	-	-	-	0.0%
429011 - AUTO ALLOWANCE	-	9,046	6,646	9,600	9,600	4,800	(4,800)	-50.0%
429012 - COMMUTING BENEFIT	-	70	-	-	-	-	-	0.0%
429013 - MEDICAL EXPENSE	5,499	6,273	1,979	5,270	5,270	5,000	(270)	-5.1%
429015 - RHS ER PORTION	-	45,979	14,811	-	14,811	15,000	15,000	0.0%
43 - Prof & Tech Services	467,400	476,227	397,059	681,460	681,496	768,850	87,390	0.0%
433001 - GENERAL LEGAL SERVICE	308	-	36	-	36	2,000	2,000	0.0%
433003 - POLICE PROSECUTION	90,000	90,000	75,000	90,000	90,000	90,000	-	0.0%
433004 - LABOR ATTORNEY	11,074	207	1,372	6,500	6,500	31,500	25,000	384.6%
433010 - CONSULTING SERVICES	1,275	1,448	4,492	8,900	8,900	12,800	3,900	43.8%
433012 - REDFLEX COLLECTION FEES	343,954	375,517	313,267	556,800	556,800	630,000	73,200	13.1%
433018 - PERSONNEL TESTING	20,789	9,055	2,892	18,960	18,960	1,950	(17,010)	-89.7%
433020 - DRUG & ALCOHOL TESTING	-	-	-	300	300	600	300	100.0%
44 - Contractual Services	361,291	403,822	319,899	423,065	420,169	535,656	112,591	0.0%
441105 - NORTH SHORE SANITARY DIST	197	215	253	400	400	400	-	0.0%
442301 - CUSTODIAL SERVICE	2,725	1,525	8,371	15,000	15,000	15,000	-	0.0%
443001 - IP NETWORK SERVICES	22,261	19,617	13,524	27,780	27,780	27,615	(165)	-0.6%
443003 - OFFICE EQUIP MAINTENANCE	-	164	-	500	500	1,000	500	100.0%
443004 - COMPUTER HARDWARE MAINT	17,430	21,998	14,219	21,750	21,750	21,750	-	0.0%
443005 - COMP SOFTWARE MAINTENANCE	57,042	54,176	43,477	65,670	65,670	70,685	5,015	7.6%
443006 - TELECOM MAINTENANCE	14,060	7,323	5,012	7,400	7,400	7,480	80	1.1%
443007 - EQUIPMENT MAINTENANCE	3,487	2,105	1,825	500	1,825	14,803	14,303	2860.5%
443008 - BUILDING MAINTENANCE	82,606	141,750	104,165	120,000	120,000	122,375	2,375	2.0%
443009 - OPTICOM MAINTENANCE	3,914	4,026	296	4,000	4,000	4,000	-	0.0%
443010 - AUTO & TRUCK MAINT	104,092	106,452	89,253	105,000	103,679	107,250	2,250	2.1%
443011 - RADIO MAINTENANCE	38,027	31,855	28,482	37,865	37,865	45,178	7,313	19.3%
443027 - FIREARM MAINTENANCE	2,106	904	1,280	1,200	1,300	1,200	-	0.0%
443028 - VEHICLE ACCESSORIES	582	-	-	-	-	-	-	0.0%
444202 - OFFICE MACHINE RENTAL	12,002	11,143	9,743	15,000	12,000	12,500	(2,500)	-16.7%
444203 - POSTAGE METER	759	569	-	1,000	1,000	-	(1,000)	-100.0%
444204 - BODY CAMERA SERVICE AGRMNT	-	-	-	-	-	84,420	84,420	0.0%
45 - Other Cont. Services	410,180	362,023	386,745	459,727	476,636	466,898	7,171	0.0%
450007 - NIPAS	5,667	8,679	15,454	28,775	28,775	9,735	(19,040)	-66.2%
450008 - CRIME PREVENTION	30,363	9,141	8,063	11,200	11,200	10,300	(900)	-8.0%
450009 - CRIME LAB	44,309	44,722	44,722	45,172	45,172	45,172	-	0.0%
450010 - CRIME STOPPERS	1,000	1,000	1,000	1,000	1,000	1,000	-	0.0%
450011 - MAJOR INVEST TASK FORCE	1,790	628	747	3,500	3,500	3,500	-	0.0%
450012 - RADIO SQUAD CHANGOVER	-	-	-	-	-	-	-	0.0%
450013 - SERVICE CHARGE	14,141	11,601	17,272	20,685	20,685	27,273	6,588	31.8%
450014 - PUBLIC EDUCATION/DARE	5,916	1,512	314	10,000	10,000	10,000	-	0.0%
450019 - K-9 TRAINING FEES	5,700	7,507	7,475	4,800	7,500	9,450	4,650	96.9%
450022 - HEARING OFFICER	11,156	8,969	6,444	15,000	15,000	12,000	(3,000)	-20.0%
450023 - COLLECTION FEES	-	-	-	-	-	-	-	0.0%
450025 - POLICE EXPLORER POST	-	-	-	23,500	23,500	26,753	3,253	13.8%
452001 - LIABILITY INSURANCE	151,097	148,830	150,952	153,265	150,952	153,265	-	0.0%
452002 - AUTO INSURANCE	20,408	24,180	24,539	24,915	24,539	24,915	-	0.0%
452003 - PROPERTY INSURANCE	9,329	9,300	9,445	9,590	9,445	9,590	-	0.0%
452005 - INSURANCE DEDUCTIBLE	2,568	5,000	4,450	2,000	5,000	2,000	-	0.0%
453001 - PAGER RENTAL	-	-	-	-	-	-	-	0.0%
453004 - TELEPHONE SERVICE	14,600	11,344	11,371	15,000	15,000	15,000	-	0.0%
453006 - MOBILE PHONE	16,640	16,761	13,888	17,600	17,600	18,300	700	4.0%
453008 - LEASED PHONE LINE	22,752	5,619	3,190	5,000	5,000	5,000	-	0.0%
453010 - MOBILE DATA SERVICE	456	612	11,449	500	14,350	14,350	13,850	2770.0%
458001 - TRAINING & SCHOOLS	41,041	36,952	42,464	50,000	50,000	50,000	-	0.0%
458002 - MEETING AND CONVENTION	4,182	2,862	7,978	8,000	8,001	11,970	3,970	49.6%
458003 - DUES & SUBSCRIPTIONS	5,694	4,279	5,336	5,525	5,525	5,525	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	-	173	191	-	191	-	-	0.0%
458005 - INFO SYSTEMS TRAINING	1,373	2,352	-	4,700	4,700	1,800	(2,900)	-61.7%
46 - Supplies	513,039	372,774	326,020	522,139	569,654	460,076	(62,063)	0.0%
461001 - OFFICE SUPPLIES	9,726	4,888	4,794	7,000	7,000	7,000	-	0.0%
461002 - COPIER/FAX SUPPLIES	1,858	2,036	257	3,500	3,500	2,500	(1,000)	-28.6%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	\$ vs. FY18 Budget	% vs. FY18 Budget
461003 - COMPUTER SUPPLIES	6,231	4,514	3,044	6,000	6,000	5,500	(500)	-8.3%
461004 - PRINTING & PUBLISHING SUPPLIES	9,160	7,125	1,609	6,000	6,000	6,800	800	13.3%
461005 - POSTAGE	5,483	4,615	3,064	6,500	3,500	4,500	(2,000)	-30.8%
461008 - MISC OTHER SUPPLIES	503	1,134	28	2,000	2,000	1,000	(1,000)	-50.0%
461013 - HOUSEKEEPING SUPPLIES	5,616	4,951	4,515	6,000	6,000	5,000	(1,000)	-16.7%
461014 - SAFETY SUPPLIES	2,173	2,651	7,445	6,000	6,500	4,375	(1,625)	-27.1%
461019 - PHOTO MATERIALS	-	-	-	-	-	-	-	0.0%
461022 - AMMUNITION	11,381	12,768	13,478	14,800	14,800	14,800	-	0.0%
461023 - PRISONER SUPPLIES	1,062	548	334	2,000	2,000	1,500	(500)	-25.0%
461024 - EVIDENCE SUPPLIES	9,288	10,153	4,149	6,000	6,000	6,750	750	12.5%
461036 - ANIMAL CONTROL-MISC	2,998	2,129	1,851	4,000	4,000	3,500	(500)	-12.5%
461037 - MICROFILMING	7,072	31,925	4,003	18,100	18,100	9,000	(9,100)	-50.3%
461038 - FIREARM ACCESSORIES	1,319	1,074	10,577	13,000	13,000	19,800	6,800	52.3%
461040 - CANINE UNIT SUPPLIES	2,948	4,967	3,862	6,914	6,914	7,306	392	5.7%
462101 - NATURAL GAS	6,024	4,978	2,372	4,000	4,000	4,000	-	0.0%
462601 - FUEL	81,873	100,615	77,492	130,500	130,500	142,500	12,000	9.2%
465002 - TELECOM EQUIPMENT	-	-	341	575	575	575	-	0.0%
465003 - OFFICE FURNITURE	-	4,420	1,443	4,500	4,500	6,200	1,700	37.8%
465004 - COMPUTER HARDWARE	25,374	37,878	18,426	27,100	27,100	19,750	(7,350)	-27.1%
465005 - COMPUTER SOFTWARE	10,607	13,880	17,165	37,000	37,000	9,330	(27,670)	-74.8%
465008 - MACHINERY & EQUIPMENT	13,128	113,027	2,479	89,670	89,670	21,335	(68,335)	-76.2%
465009 - RADIO EQUIPMENT	289,920	289	93,096	100,000	100,000	100,000	-	0.0%
465010 - BUILDING IMPROVEMENT	-	-	47,159	-	50,000	54,655	54,655	0.0%
465012 - FIREARMS	9,295	2,209	1,448	2,400	2,400	2,400	-	0.0%
465013 - VEHICLE SAFETY EQUIPMENT	-	-	75	3,080	3,080	-	(3,080)	-100.0%
465014 - CANINE UNIT	-	-	-	14,000	14,000	-	(14,000)	-100.0%
465015 - DUI EQUIPMENT	-	-	1,515	1,500	1,515	-	(1,500)	-100.0%
465018 - MOBILE DATA COMPUTERS	-	-	-	-	-	-	-	0.0%
49 - Other Financing Uses	-	-	-	-	-	-	-	0.0%
491005 - DEPARTMENT CONTINGENCY	-	-	-	-	-	-	-	0.0%
11040200 - GenPDCommunications	1,634,768	1,844,447	1,901,061	2,539,790	2,398,614	2,590,507	50,717	0.0%
41 - Salaries & Wages	1,050,595	1,215,845	1,338,621	1,694,800	1,672,273	1,815,861	121,061	165.3%
411001 - SALARIES-REGULAR	926,817	1,007,231	1,012,141	1,440,000	1,280,000	1,524,861	84,861	5.9%
411002 - SALARIES-PART TIME	-	57,419	32,550	70,000	55,000	90,000	20,000	28.6%
411005 - SALARIES-SICK LV BUYBACK	7,929	4,355	6,173	6,000	6,173	6,200	200	3.3%
411007 - OFFICER IN CHARGE/TRAINING OFF	3,995	5,442	12,998	6,000	15,000	15,000	9,000	150.0%
411008 - LONGEVITY	6,800	6,100	6,100	6,800	6,100	4,800	(2,000)	-29.4%
413001 - OVERTIME	105,054	135,297	268,659	131,000	275,000	140,000	9,000	6.9%
413003 - OVERTIME - FLSA	-	-	-	35,000	35,000	35,000	-	0.0%
42 - Employee Benefits	435,073	476,642	520,558	724,150	663,589	677,097	(47,053)	0.0%
421001 - MEDICAL INSURANCE	198,518	197,111	221,090	327,000	275,000	282,207	(44,793)	-13.7%
421002 - DENTAL INSURANCE	14,535	13,339	13,691	25,000	17,000	16,989	(8,011)	-32.0%
421003 - LIFE INSURANCE	1,606	1,595	1,780	2,500	2,050	2,198	(302)	-12.1%
422001 - SOCIAL SECURITY	63,752	72,554	80,188	102,000	102,000	111,980	9,980	9.8%
422002 - MEDICARE	14,910	16,968	18,754	24,000	24,000	25,891	1,891	7.9%
423001 - IL MUNIC RETIREMENT FUND	119,538	141,579	153,624	203,500	203,500	205,278	1,778	0.9%
424001 - TUITION REIMBURSEMENT	4,629	4,511	11,861	15,000	15,000	7,800	(7,200)	-48.0%
425001 - UNEMPLOYMENT INSURANCE	-	11,398	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	13,776	13,020	13,247	13,450	13,247	13,450	-	0.0%
429001 - WELLNESS PROGRAM	172	248	150	250	250	250	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	-	200	500	500	500	500	-	0.0%
429003 - EMPLOYEE ASSISTANCE	300	346	340	450	450	954	504	112.0%
429004 - CLOTHING ALLOWANCE	-	-	92	-	92	-	-	0.0%
429005 - UNIFORM ALLOWANCE	2,281	2,655	2,113	4,900	4,900	7,000	2,100	42.9%
429006 - UNIFORM ISSUE	901	877	2,048	4,000	4,000	1,000	(3,000)	-75.0%
429013 - MEDICAL EXPENSE	156	240	1,080	1,600	1,600	1,600	-	0.0%
43 - Prof & Tech Services	11,101	24,902	2,191	52,240	5,000	34,740	(17,500)	0.0%
433004 - LABOR ATTORNEY	-	2,392	-	20,000	-	2,500	(17,500)	-87.5%
433010 - CONSULTING SERVICES	11,101	22,510	2,191	32,240	5,000	32,240	-	0.0%
433018 - PERSONNEL TESTING	-	-	-	-	-	-	-	0.0%
44 - Contractual Services	6,209	5,542	7,245	10,785	11,135	14,705	3,920	0.0%
443001 - IP NETWORK SERVICES	266	266	199	1,950	1,950	2,925	975	50.0%
443004 - COMPUTER HARDWARE MAINT	1,456	1,170	1,237	2,325	2,325	1,805	(520)	-22.4%
443005 - COMP SOFTWARE MAINTENANCE	4,381	3,359	4,680	5,610	5,610	5,375	(235)	-4.2%
443006 - TELECOM MAINTENANCE	106	536	918	900	1,000	900	-	0.0%
443007 - EQUIPMENT MAINTENANCE	-	212	210	-	250	500	500	0.0%
444202 - OFFICE MACHINE RENTAL	-	-	-	-	-	3,200	3,200	0.0%
45 - Other Cont. Services	22,077	23,250	23,954	34,315	35,082	35,509	1,194	0.0%
450013 - SERVICE CHARGE	3,713	2,852	1,434	2,260	3,200	4,534	2,274	100.6%
452001 - LIABILITY INSURANCE	12,046	11,160	11,302	11,475	11,302	11,475	-	0.0%
453006 - MOBILE PHONE	1,133	1,671	1,930	2,200	2,200	2,500	300	13.6%
458001 - TRAINING & SCHOOLS	3,673	3,892	6,098	8,000	8,000	9,000	1,000	12.5%
458002 - MEETING AND CONVENTION	424	1,803	1,816	7,500	7,500	5,300	(2,200)	-29.3%
458003 - DUES & SUBSCRIPTIONS	1,059	1,225	1,374	1,800	1,800	2,080	280	15.6%
458004 - CAR EXPENSE/MILEAGE REIMB	-	421	-	-	-	-	-	0.0%
458005 - INFO SYSTEMS TRAINING	29	228	-	1,080	1,080	620	(460)	-42.6%
46 - Supplies	16,616	5,181	8,491	22,850	10,885	12,595	(10,255)	0.0%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	Budget	% vs. FY18
461001 - OFFICE SUPPLIES	553	1,340	580	1,000	1,000	1,500	500	50.0%
461003 - COMPUTER SUPPLIES	715	1,068	1,523	500	2,000	3,200	2,700	540.0%
462601 - FUEL	-	-	35	-	35	-	-	0.0%
465003 - OFFICE FURNITURE	370	2,773	2,161	3,000	3,000	3,400	400	13.3%
465004 - COMPUTER HARDWARE	12,771	-	1,236	1,500	1,500	1,500	-	0.0%
465005 - COMPUTER SOFTWARE	2,208	-	2,956	3,350	3,350	1,995	(1,355)	-40.4%
465010 - BUILDING IMPROVEMENT	-	-	-	13,500	-	1,000	(12,500)	-92.6%
48 - Debt Service	93,096	93,086	-	650	650	-	(650)	0.0%
481013 - EQUIPMENT LEASE PRINCIPAL	93,096	90,373	-	650	650	-	(650)	-100.0%
481113 - EQUIPMENT LEASE INTEREST	-	2,713	-	-	-	-	-	0.0%
49 - Other Financing Uses	-	-	-	-	-	-	-	0.0%
491005 - DEPARTMENT CONTINGENCY	-	-	-	-	-	-	-	0.0%
11050100 - GenFDAdministration	9,769,631	10,057,741	8,590,416	10,309,055	10,268,324	10,326,912	17,857	0.0%
41 - Salaries & Wages	5,914,579	6,079,774	4,952,676	6,171,250	6,132,269	6,076,935	(94,315)	-54.7%
411001 - SALARIES-REGULAR	5,324,109	5,452,316	4,294,172	5,600,000	5,350,000	5,544,535	(55,465)	-1.0%
411002 - SALARIES-PART TIME	-	32,053	26,560	25,000	35,000	-	(25,000)	-100.0%
411005 - SALARIES-SICK LV BUYBACK	54,958	54,472	41,257	55,500	41,257	45,000	(10,500)	-18.9%
411007 - OFFICER IN CHARGE/TRAINING OFF	9,575	11,453	7,789	10,250	10,250	10,500	250	2.4%
411008 - LONGEVITY	32,160	34,800	30,800	35,000	30,800	33,400	(1,600)	-4.6%
411009 - FAIR LABOR SALARIES	204,117	195,440	46,982	168,500	46,982	-	(168,500)	-100.0%
411016 - NOV HOLIDAY PAY	160,606	172,319	162,980	177,000	162,980	175,000	(2,000)	-1.1%
413001 - OVERTIME	129,054	126,922	342,137	100,000	455,000	268,500	168,500	168.5%
42 - Employee Benefits	3,208,220	3,390,975	3,191,426	3,448,235	3,450,287	3,535,505	87,270	0.0%
421001 - MEDICAL INSURANCE	893,579	891,913	741,761	895,400	925,000	912,111	16,711	1.9%
421002 - DENTAL INSURANCE	61,490	60,776	45,209	62,000	58,000	54,138	(7,862)	-12.7%
421003 - LIFE INSURANCE	7,554	8,429	6,704	8,500	8,000	7,839	(661)	-7.8%
421004 - MEDICAL INSURANCE PSEBA	26,260	-	-	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	17,680	17,939	10,072	11,550	11,550	15,234	3,684	31.9%
422002 - MEDICARE	82,308	82,894	67,968	81,500	81,500	85,567	4,067	5.0%
423001 - IL MUNIC RETIREMENT FUND	33,262	35,405	19,355	22,500	22,500	29,540	7,040	31.3%
423003 - FIRE PENSION CONTRIBUTION	1,471,445	1,700,217	1,738,081	1,738,100	1,738,100	1,810,723	72,623	4.2%
424001 - TUITION REIMBURSEMENT	21,753	18,642	17,616	24,000	23,484	16,000	(8,000)	-33.3%
425001 - UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	540,173	525,550	508,721	541,135	525,329	541,135	-	0.0%
429001 - WELLNESS PROGRAM	-	336	25	700	50	700	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	1,138	894	840	2,000	1,965	2,000	-	0.0%
429003 - EMPLOYEE ASSISTANCE	1,283	1,343	1,007	1,550	1,525	1,368	(182)	-11.7%
429004 - CLOTHING ALLOWANCE	150	55	-	150	-	-	(150)	-100.0%
429005 - UNIFORM ALLOWANCE	31,990	32,387	20,924	35,000	33,595	35,000	-	0.0%
429006 - UNIFORM ISSUE	6,283	7,667	6,472	8,600	8,480	8,600	-	0.0%
429009 - SAFETY PROGRAM	163	97	238	300	289	300	-	0.0%
429010 - CLOTHING REPLACEMENT	6,757	4,158	6,208	7,500	7,400	7,500	-	0.0%
429012 - COMMUTING BENEFIT	100	-	20	-	20	-	-	0.0%
429013 - MEDICAL EXPENSE	4,853	2,273	205	7,750	3,500	7,750	-	0.0%
43 - Prof & Tech Services	99,212	93,022	123,859	87,000	136,109	112,000	25,000	500.0%
433001 - GENERAL LEGAL SERVICE	308	-	25,618	2,000	26,000	2,000	-	0.0%
433004 - LABOR ATTORNEY	1,357	10,270	26,155	5,000	29,990	5,000	-	0.0%
433010 - CONSULTING SERVICES	1,805	798	2,186	6,000	4,730	6,000	-	0.0%
433011 - PBS COLLECT NON RES	29,554	39,132	33,775	26,500	34,100	26,500	-	0.0%
433013 - PBS COLLECT RESIDENT	41,232	43,489	28,481	42,500	32,500	42,500	-	0.0%
433018 - PERSONNEL TESTING	24,956	(667)	7,645	5,000	8,789	30,000	25,000	500.0%
44 - Contractual Services	199,494	158,594	110,258	208,835	189,283	214,094	5,259	0.0%
441101 - HYDRANT CHARGES	30,800	-	-	-	-	-	-	0.0%
441105 - NORTH SHORE SANITARY DIST	454	429	388	800	416	800	-	0.0%
443001 - IP NETWORK SERVICES	4,449	3,519	3,096	8,505	8,565	32,719	24,214	284.7%
443003 - OFFICE EQUIP MAINTENANCE	-	960	610	1,000	700	1,000	-	0.0%
443004 - COMPUTER HARDWARE MAINT	4,242	3,064	5,749	6,125	6,399	7,575	1,450	23.7%
443005 - COMP SOFTWARE MAINTENANCE	12,549	13,508	14,745	29,555	30,005	12,690	(16,865)	-57.1%
443006 - TELECOM MAINTENANCE	3,860	2,928	4,138	4,350	4,282	5,110	760	17.5%
443007 - EQUIPMENT MAINTENANCE	24,725	16,848	14,542	29,100	26,900	29,100	-	0.0%
443008 - BUILDING MAINTENANCE	21,503	29,019	12,278	24,250	22,500	24,250	-	0.0%
443009 - OPTICOM MAINTENANCE	3,177	4,026	307	4,000	3,700	4,000	-	0.0%
443010 - AUTO & TRUCK MAINT	63,000	54,510	31,462	70,000	55,000	70,000	-	0.0%
443011 - RADIO MAINTENANCE	7,716	8,250	2,201	8,250	8,100	8,250	-	0.0%
443017 - LANDSCAPE MAINTENANCE	5,010	5,324	4,262	4,900	4,900	5,500	600	12.2%
443030 - EMERGENCY SIREN MAINT	12,309	11,351	12,816	12,500	12,816	12,500	-	0.0%
444202 - OFFICE MACHINE RENTAL	4,941	4,288	3,665	5,000	5,000	600	(4,400)	-88.0%
444203 - POSTAGE METER	759	569	-	500	-	-	(500)	-100.0%
45 - Other Cont. Services	141,217	123,846	95,315	146,945	137,856	147,208	263	0.0%
450004 - MISC SERVICES	2,000	4,000	-	4,000	3,950	4,000	-	0.0%
450013 - SERVICE CHARGE	6,019	5,805	8,170	8,350	8,300	10,158	1,808	21.7%
450021 - CPR CLASSES	4,915	4,934	(14,405)	5,000	4,990	5,000	-	0.0%
452001 - LIABILITY INSURANCE	24,841	25,110	25,465	25,855	25,465	25,885	30	0.1%
452002 - AUTO INSURANCE	20,803	27,910	28,341	28,775	28,341	28,775	-	0.0%
452003 - PROPERTY INSURANCE	9,329	9,300	9,445	9,590	9,445	9,590	-	0.0%
452005 - INSURANCE DEDUCTIBLE	851	-	1,000	1,000	1,000	1,000	-	0.0%
453001 - PAGER RENTAL	1,440	1,440	-	1,500	1,500	1,500	-	0.0%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	Budget	% vs. FY18
453004 - TELEPHONE SERVICE	7,483	6,643	6,964	6,200	8,340	8,400	2,200	35.5%
453006 - MOBILE PHONE	6,260	6,172	3,980	6,500	4,143	6,500	-	0.0%
453008 - LEASED PHONE LINE	26,438	3,563	236	-	236	-	-	0.0%
453010 - MOBILE DATA SERVICE	1,011	912	4,523	8,600	4,561	8,600	-	0.0%
458001 - TRAINING & SCHOOLS	22,136	19,868	9,362	23,400	21,750	23,400	-	0.0%
458002 - MEETING AND CONVENTION	3,866	4,766	4,592	5,200	5,150	5,200	-	0.0%
458003 - DUES & SUBSCRIPTIONS	3,263	3,040	7,335	10,200	8,000	8,000	(2,200)	-21.6%
458004 - CAR EXPENSE/MILEAGE REIMB	431	383	306	475	385	200	(275)	-57.9%
458005 - INFO SYSTEMS TRAINING	131	-	-	2,300	2,300	1,000	(1,300)	-56.5%
46 - Supplies	199,885	205,005	116,883	246,790	222,521	241,170	(5,620)	0.0%
461001 - OFFICE SUPPLIES	3,635	2,736	833	3,900	3,650	3,900	-	0.0%
461002 - COPIER/FAX SUPPLIES	1,300	424	378	1,300	1,150	1,300	-	0.0%
461003 - COMPUTER SUPPLIES	246	1,347	100	1,400	1,275	1,400	-	0.0%
461004 - PRINTING & PUBLISHING SUPPLIES	2,019	2,102	-	2,200	1,950	2,200	-	0.0%
461005 - POSTAGE	1,695	3,039	2,256	1,600	2,099	2,000	400	25.0%
461006 - CHEMICALS	2,937	2,933	2,992	3,000	2,992	3,000	-	0.0%
461007 - REFERENCE MATERIALS	1,000	496	446	1,000	950	1,000	-	0.0%
461008 - MISC OTHER SUPPLIES	-	-	-	-	-	-	-	0.0%
461012 - SMALL TOOLS	1,719	2,331	1,760	2,600	2,490	2,600	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	8,200	8,163	5,324	8,200	8,195	8,200	-	0.0%
461014 - SAFETY SUPPLIES	1,406	1,642	920	2,100	1,995	2,100	-	0.0%
461015 - MEDICAL SUPPLIES	22,298	24,913	22,052	25,000	24,995	25,000	-	0.0%
461019 - PHOTO MATERIALS	-	-	-	-	-	-	-	0.0%
461021 - COMMUNICATION SUPPLIES	77	181	165	400	385	400	-	0.0%
461028 - MAINTENANCE SUPPLIES	6,802	6,562	4,396	9,550	9,425	9,550	-	0.0%
461030 - AUTO & TRUCK MAINT SUPPLY	19,902	21,010	14,675	21,000	19,468	21,000	-	0.0%
461033 - PUBLIC ED SUPPLIES	8,234	6,431	1,269	8,500	8,350	8,500	-	0.0%
461039 - KITCHEN SUPPLIES	488	500	-	500	498	500	-	0.0%
462101 - NATURAL GAS	1,007	958	863	1,100	909	1,100	-	0.0%
462601 - FUEL	34,053	40,512	28,562	60,000	43,346	55,000	(5,000)	-8.3%
465001 - MISC OTHER CAPITAL ITEMS	13,811	5,944	-	15,000	13,900	15,000	-	0.0%
465002 - TELECOM EQUIPMENT	-	-	-	-	-	-	-	0.0%
465004 - COMPUTER HARDWARE	9,329	9,308	6,149	8,190	6,799	7,150	(1,040)	-12.7%
465005 - COMPUTER SOFTWARE	3,949	2,980	1,550	1,550	1,550	1,570	20	1.3%
465008 - MACHINERY & EQUIPMENT	22,095	24,135	5,708	24,400	22,400	24,400	-	0.0%
465009 - RADIO EQUIPMENT	7,697	4,010	4,383	9,100	8,900	9,100	-	0.0%
465010 - BUILDING IMPROVEMENT	13,582	13,277	-	15,200	15,000	15,200	-	0.0%
465016 - FIRE HOSE	1,228	3,000	313	3,000	2,950	3,000	-	0.0%
465017 - FIRE FIGHTING GEAR	11,176	16,072	11,789	17,000	16,900	17,000	-	0.0%
465018 - MOBILE DATA COMPUTERS	-	-	-	-	-	-	-	0.0%
49 - Other Financing Uses	7,025	6,525	-	-	-	-	-	0.0%
491004 - QUASI GOVERNMENT DUES	7,025	6,525	-	-	-	-	-	0.0%
491005 - DEPARTMENT CONTINGENCY	-	-	-	-	-	-	-	0.0%
11050500 - GenFDForeignFire	32,779	74,510	47,879	65,000	62,000	65,000	-	0.0%
44 - Contractual Services	32,667	74,510	47,879	65,000	62,000	65,000	-	0.0%
443007 - EQUIPMENT MAINTENANCE	32,667	74,510	47,879	65,000	62,000	65,000	-	0.0%
45 - Other Cont. Services	-	-	-	-	-	-	-	0.0%
450004 - MISC SERVICES	-	-	-	-	-	-	-	0.0%
452004 - OFFICIAL BONDS	-	-	-	-	-	-	-	0.0%
458002 - MEETING AND CONVENTION	-	-	-	-	-	-	-	0.0%
46 - Supplies	112	-	-	-	-	-	-	0.0%
461001 - OFFICE SUPPLIES	-	-	-	-	-	-	-	0.0%
461003 - COMPUTER SUPPLIES	112	-	-	-	-	-	-	0.0%
461014 - SAFETY SUPPLIES	-	-	-	-	-	-	-	0.0%
461039 - KITCHEN SUPPLIES	-	-	-	-	-	-	-	0.0%
11075100 - GenPWAdministration	3,171,566	3,396,002	2,698,348	3,528,477	3,396,461	3,601,621	73,144	0.0%
41 - Salaries & Wages	1,200,639	1,269,601	1,070,690	1,364,500	1,344,418	1,396,814	32,314	11.4%
411001 - SALARIES-REGULAR	1,042,790	1,086,037	936,187	1,162,000	1,162,000	1,193,314	31,314	2.7%
411002 - SALARIES-PART TIME	37,987	64,869	49,849	61,000	61,000	61,000	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	14,605	11,207	12,398	11,500	12,398	12,500	1,000	8.7%
411008 - LONGEVITY	9,000	9,820	9,020	10,000	9,020	10,000	-	0.0%
413001 - OVERTIME	96,256	97,668	63,236	120,000	100,000	120,000	-	0.0%
42 - Employee Benefits	822,783	886,745	665,315	812,730	802,391	867,181	54,451	0.0%
421001 - MEDICAL INSURANCE	300,143	362,313	244,564	258,500	300,000	315,835	57,335	22.2%
421002 - DENTAL INSURANCE	3,004	2,575	2,074	2,550	2,600	2,560	10	0.4%
421003 - LIFE INSURANCE	1,824	1,813	1,499	1,925	1,750	1,797	(128)	-6.6%
422001 - SOCIAL SECURITY	74,279	76,936	61,678	84,750	84,750	79,375	(5,375)	-6.3%
422002 - MEDICARE	18,929	18,317	14,705	19,850	19,850	18,590	(1,260)	-6.3%
423001 - IL MUNIC RETIREMENT FUND	139,875	152,861	120,705	164,000	164,000	168,686	4,686	2.9%
424001 - TUITION REIMBURSEMENT	-	66	-	-	-	-	-	0.0%
425001 - UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	268,448	255,800	204,423	263,375	210,996	263,375	-	0.0%
429001 - WELLNESS PROGRAM	356	390	325	400	400	400	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	136	74	373	500	425	300	(200)	-40.0%
429003 - EMPLOYEE ASSISTANCE	314	330	279	355	355	363	8	2.3%
429004 - CLOTHING ALLOWANCE	5,415	5,950	5,950	5,950	5,950	5,950	-	0.0%
429005 - UNIFORM ALLOWANCE	150	-	240	240	240	240	-	0.0%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	\$ vs. FY18 Budget	% vs. FY18 Budget
429007 - UNIFORM SERVICE	5,918	5,582	4,411	6,000	6,000	6,200	200	3.3%
429011 - AUTO ALLOWANCE	2,880	2,880	2,326	2,880	2,880	2,880	-	0.0%
429012 - COMMUTING BENEFIT	340	200	140	400	140	300	(100)	-25.0%
429013 - MEDICAL EXPENSE	527	378	1,346	500	1,500	-	(500)	-100.0%
429014 - CDL REIMBURSEMENT	246	281	277	555	555	330	(225)	-40.5%
43 - Prof & Tech Services	1,635	1,499	1,245	4,270	2,150	2,700	(1,570)	-232.5%
433001 - GENERAL LEGAL SERVICE	-	-	-	500	500	500	-	0.0%
433004 - LABOR ATTORNEY	138	345	-	1,500	-	1,000	(500)	-33.3%
433010 - CONSULTING SERVICES	187	188	92	720	100	-	(720)	-100.0%
433018 - PERSONNEL TESTING	360	70	175	360	360	-	(360)	-100.0%
433019 - CDL SCREENING	950	896	978	1,190	1,190	1,200	10	0.8%
44 - Contractual Services	552,407	596,695	524,893	677,310	643,925	670,789	(6,521)	-94.6%
441104 - WASTE REMOVAL	4,038	1,798	325	5,000	5,000	5,000	-	0.0%
441105 - NORTH SHORE SANITARY DIST	97	128	129	250	150	200	(50)	-20.0%
442301 - CUSTODIAL SERVICE	3,893	6,164	4,062	6,180	6,180	6,200	20	0.3%
442401 - TREE REMOVAL	21,687	32,154	57,275	60,000	60,000	70,000	10,000	16.7%
442402 - TREE PROGRAM	39,175	60,816	63,660	64,050	64,000	52,500	(11,550)	-18.0%
442403 - CONTRACT MOWING	77,549	78,623	70,406	90,000	82,000	90,000	-	0.0%
443001 - IP NETWORK SERVICES	646	685	584	3,800	3,585	4,390	590	15.5%
443004 - COMPUTER HARDWARE MAINT	1,684	2,346	2,394	3,450	3,420	3,954	504	14.6%
443005 - COMP SOFTWARE MAINTENANCE	18,567	19,068	18,621	20,490	20,200	22,070	1,580	7.7%
443006 - TELECOM MAINTENANCE	1,532	1,968	1,666	2,450	2,440	2,865	415	16.9%
443007 - EQUIPMENT MAINTENANCE	4,450	4,284	3,170	5,000	5,000	5,000	-	0.0%
443008 - BUILDING MAINTENANCE	24,756	14,357	12,224	10,840	13,000	11,000	160	1.5%
443010 - AUTO & TRUCK MAINT	130,225	159,650	109,550	170,000	150,000	170,000	-	0.0%
443012 - STREET SURFACING-MAINT	33,121	23,899	14,225	33,500	20,000	25,000	(8,500)	-25.4%
443016 - SIDEWALK MAINTENANCE	9,759	16,545	18,732	19,000	20,000	20,000	1,000	5.3%
443017 - LANDSCAPE MAINTENANCE	5,796	3,923	2,009	7,500	7,500	5,500	(2,000)	-26.7%
443018 - STREET SWEEPING MAINT	45,465	53,780	53,939	63,500	63,500	65,000	1,500	2.4%
443019 - STREET LIGHTS MAINTENANCE	109,790	90,741	70,768	83,800	83,800	85,000	1,200	1.4%
443020 - PUMPING-MAINTENANCE	7,548	14,076	3,228	10,000	10,000	10,000	-	0.0%
443024 - STORM SEWER MAINTENANCE	5,426	4,903	13,111	7,500	15,000	7,500	-	0.0%
443029 - PEDESTRIAN PATH MAINT	204	1,041	140	1,000	1,000	1,000	-	0.0%
443031 - TREE MAINTENANCE	2,911	1,827	916	3,000	3,000	3,000	-	0.0%
444201 - EQUIPMENT RENTAL	2,509	2,670	2,710	5,000	4,000	5,000	-	0.0%
444202 - OFFICE MACHINE RENTAL	981	850	749	1,600	750	210	(1,390)	-86.9%
444203 - POSTAGE METER	599	400	300	400	400	400	-	0.0%
45 - Other Cont. Services	244,904	256,352	247,579	269,897	268,697	262,202	(7,695)	0.0%
450001 - MOSQUITO CONTROL	103,077	103,077	111,777	103,077	111,777	103,077	-	0.0%
450003 - PRINTING & PUBLISHING SERVICES	75	184	49	610	200	500	(110)	-18.0%
450013 - SERVICE CHARGE	2,651	2,229	2,706	2,750	2,750	2,800	50	1.8%
450026 - STREET LIGHTING	-	-	-	-	-	-	-	0.0%
450027 - STREET SIGNALS	42,214	41,314	24,718	46,000	42,000	44,000	(2,000)	-4.3%
450028 - EMERALD ASH BORER PROGRAM	18,782	28,038	26,660	29,775	26,660	25,000	(4,775)	-16.0%
452001 - LIABILITY INSURANCE	15,759	15,810	16,020	16,265	16,020	16,265	-	0.0%
452002 - AUTO INSURANCE	29,438	32,560	33,059	33,565	33,059	33,565	-	0.0%
452003 - PROPERTY INSURANCE	12,437	13,020	13,242	13,445	13,242	13,445	-	0.0%
452005 - INSURANCE DEDUCTIBLE	2,000	2,000	1,258	2,000	2,000	2,000	-	0.0%
453004 - TELEPHONE SERVICE	1,424	2,074	2,077	2,150	2,150	2,200	50	2.3%
453006 - MOBILE PHONE	5,172	5,332	4,888	5,600	5,600	6,050	450	8.0%
453008 - LEASED PHONE LINE	-	-	-	-	-	-	-	0.0%
453010 - MOBILE DATA SERVICE	5,569	6,244	5,581	6,400	6,400	6,400	-	0.0%
458001 - TRAINING & SCHOOLS	2,306	996	2,998	3,100	3,100	3,000	(100)	-3.2%
458002 - MEETING AND CONVENTION	1,049	1,372	842	1,550	900	1,200	(350)	-22.6%
458003 - DUES & SUBSCRIPTIONS	1,566	2,007	1,674	1,690	1,690	1,800	110	6.5%
458004 - CAR EXPENSE/MILEAGE REIMB	28	-	29	220	100	200	(20)	-9.1%
458005 - INFO SYSTEMS TRAINING	1,358	95	-	1,700	1,050	700	(1,000)	-58.8%
46 - Supplies	349,197	385,109	188,626	399,770	334,880	401,935	2,165	0.0%
461001 - OFFICE SUPPLIES	1,084	703	956	1,400	1,400	1,400	-	0.0%
461002 - COPIER/FAX SUPPLIES	-	-	-	-	-	-	-	0.0%
461003 - COMPUTER SUPPLIES	-	186	17	300	300	300	-	0.0%
461005 - POSTAGE	124	94	93	300	200	300	-	0.0%
461008 - MISC OTHER SUPPLIES	333	66	115	500	300	500	-	0.0%
461012 - SMALL TOOLS	2,110	2,246	585	3,000	3,000	3,000	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	708	828	272	1,000	550	750	(250)	-25.0%
461014 - SAFETY SUPPLIES	6,421	5,570	5,107	7,000	7,000	7,000	-	0.0%
461025 - AGG MATERIAL	5,771	6,583	2,926	8,000	7,000	7,000	(1,000)	-12.5%
461026 - SIGNS	27,983	18,147	25,693	20,000	26,000	20,000	-	0.0%
461027 - ICE CONTROL	107,362	159,633	20,070	151,500	100,000	152,000	500	0.3%
461028 - MAINTENANCE SUPPLIES	952	1,138	308	1,500	1,000	1,500	-	0.0%
461042 - MAILBOX REPLACEMENT	1,648	1,742	721	2,600	1,500	2,600	-	0.0%
462201 - ELECTRIC STREET LIGHTING	139,273	140,882	103,641	135,000	135,000	140,000	5,000	3.7%
462202 - ELECTRIC PUMP/LFT STATION	3,846	3,952	2,812	5,000	5,000	5,000	-	0.0%
462601 - FUEL	26,950	35,503	22,222	55,000	39,500	55,000	-	0.0%
465002 - TELECOM EQUIPMENT	313	298	-	300	-	-	(300)	-100.0%
465004 - COMPUTER HARDWARE	6,422	5,871	1,964	5,770	5,655	4,400	(1,370)	-23.7%
465005 - COMPUTER SOFTWARE	1,595	1,667	1,122	1,600	1,475	1,185	(415)	-25.9%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	\$ vs. FY18 Budget	% vs. FY18 Budget
465008 - MACHINERY & EQUIPMENT	16,302	-	-	-	-	-	-	0.0%
465009 - RADIO EQUIPMENT	-	-	-	-	-	-	-	0.0%
465010 - BUILDING IMPROVEMENT	-	-	-	-	-	-	-	0.0%
11075200 - GenPWVehMaint	441,163	436,943	414,797	453,825	479,000	516,078	62,253	0.0%
41 - Salaries & Wages	281,671	294,812	261,232	329,700	329,249	339,157	9,457	0.0%
411001 - SALARIES-REGULAR	263,361	267,937	239,755	301,500	301,500	310,957	9,457	3.1%
411002 - SALARIES-PART TIME	-	-	-	-	-	-	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	911	2,898	2,549	3,000	2,549	3,000	-	0.0%
411008 - LONGEVITY	1,000	1,200	1,200	1,200	1,200	1,200	-	0.0%
413001 - OVERTIME	16,398	22,777	17,728	24,000	24,000	24,000	-	0.0%
42 - Employee Benefits	172,235	176,631	143,488	151,875	172,373	181,175	29,300	0.0%
421001 - MEDICAL INSURANCE	74,926	92,598	73,323	62,300	90,300	93,336	31,036	49.8%
421002 - DENTAL INSURANCE	842	-	-	850	-	-	(850)	-100.0%
421003 - LIFE INSURANCE	464	447	390	500	475	470	(30)	-6.0%
422001 - SOCIAL SECURITY	17,728	17,988	15,656	20,500	20,500	19,593	(907)	-4.4%
422002 - MEDICARE	4,146	4,207	3,661	4,750	4,750	4,618	(132)	-2.8%
423001 - IL MUNIC RETIREMENT FUND	53,952	37,620	34,321	39,250	39,250	39,337	87	0.2%
425001 - UNEMPLOYMENT INSURANCE	2,898	1,308	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	12,074	17,540	10,478	18,050	10,478	18,050	-	0.0%
429001 - WELLNESS PROGRAM	103	122	75	-	75	-	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	136	124	157	200	200	200	-	0.0%
429003 - EMPLOYEE ASSISTANCE	89	93	75	90	90	186	96	106.7%
429004 - CLOTHING ALLOWANCE	1,700	1,417	1,700	1,700	1,700	1,700	-	0.0%
429007 - UNIFORM SERVICE	3,037	2,984	2,720	3,600	3,600	3,600	-	0.0%
429013 - MEDICAL EXPENSE	140	108	870	-	870	-	-	0.0%
429014 - CDL REIMBURSEMENT	-	75	61	85	85	85	-	0.0%
43 - Prof & Tech Services	667	256	261	430	430	430	-	0.0%
433010 - CONSULTING SERVICES	36	-	-	150	150	150	-	0.0%
433018 - PERSONNEL TESTING	363	-	-	-	-	-	-	0.0%
433019 - CDL SCREENING	268	256	261	280	280	280	-	0.0%
44 - Contractual Services	38,155	35,898	31,783	33,165	39,538	31,951	(1,214)	-47.5%
442101 - TIRE DISPOSAL	122	373	356	500	500	500	-	0.0%
442301 - CUSTODIAL SERVICE	3,893	6,164	4,062	6,180	6,180	6,180	-	0.0%
443001 - IP NETWORK SERVICES	349	526	464	550	726	926	376	68.4%
443004 - COMPUTER HARDWARE MAINT	1,045	1,427	2,454	2,690	2,679	2,220	(470)	-17.5%
443005 - COMP SOFTWARE MAINTENANCE	4,079	4,301	4,106	5,090	4,968	4,745	(345)	-6.8%
443006 - TELECOM MAINTENANCE	560	383	593	735	700	660	(75)	-10.2%
443007 - EQUIPMENT MAINTENANCE	4,505	1,702	2,811	4,525	4,525	4,525	-	0.0%
443008 - BUILDING MAINTENANCE	19,622	14,646	12,879	9,085	14,000	9,085	-	0.0%
443010 - AUTO & TRUCK MAINT	1,350	602	209	1,000	1,000	1,000	-	0.0%
443032 - FUEL FACILITY MAINTENANCE	1,222	4,675	2,926	1,550	3,000	1,550	-	0.0%
444202 - OFFICE MACHINE RENTAL	810	700	623	860	860	160	(700)	-81.4%
444203 - POSTAGE METER	599	400	300	400	400	400	-	0.0%
45 - Other Cont. Services	14,712	13,104	13,587	11,330	16,432	13,275	1,945	0.0%
450003 - PRINTING & PUBLISHING SERVICES	310	86	47	585	585	585	-	0.0%
452001 - LIABILITY INSURANCE	9,943	10,328	10,666	8,275	10,666	8,275	-	0.0%
453006 - MOBILE PHONE	1,400	1,516	1,492	-	2,000	2,000	2,000	0.0%
458001 - TRAINING & SCHOOLS	2,646	460	1,016	1,400	1,816	1,400	-	0.0%
458002 - MEETING AND CONVENTION	-	495	-	500	500	500	-	0.0%
458003 - DUES & SUBSCRIPTIONS	178	-	132	40	150	40	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	161	-	234	50	235	50	-	0.0%
458005 - INFO SYSTEMS TRAINING	73	219	-	480	480	425	(55)	-11.5%
46 - Supplies	123,065	124,762	139,368	183,275	180,728	175,590	(7,685)	0.0%
461001 - OFFICE SUPPLIES	701	308	409	500	500	500	-	0.0%
461005 - POSTAGE	117	43	63	100	100	-	(100)	-100.0%
461008 - MISC OTHER SUPPLIES	-	-	-	-	-	-	-	0.0%
461012 - SMALL TOOLS	5,608	4,357	2,772	6,000	6,000	6,000	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	210	347	224	500	500	500	-	0.0%
461014 - SAFETY SUPPLIES	1,690	996	997	1,850	1,850	1,850	-	0.0%
461031 - CHASSIS PARTS	110,461	113,466	122,922	155,000	155,000	155,000	-	0.0%
461032 - WELDING SUPPLIES	1,324	848	764	3,000	3,000	3,000	-	0.0%
462601 - FUEL	452	(9,458)	456	900	900	900	-	0.0%
465004 - COMPUTER HARDWARE	2,502	1,196	2,590	4,775	4,708	2,250	(2,525)	-52.9%
465005 - COMPUTER SOFTWARE	-	540	350	650	350	5,590	4,940	760.0%
465008 - MACHINERY & EQUIPMENT	-	12,119	7,820	10,000	7,820	-	(10,000)	-100.0%
49 - Other Financing Uses	(189,343)	(208,520)	(174,922)	(255,950)	(259,750)	(225,500)	30,450	0.0%
492001 - INTRA FUND-BUILDING	(1,165)	(5,162)	(2,427)	(3,500)	(3,500)	(4,000)	(500)	14.3%
492002 - INTRA FUND-ENGINEERING	(10,547)	(7,808)	(9,406)	(6,200)	(10,000)	(7,000)	(800)	12.9%
492003 - INTRA FUND-PUBLIC WORKS	(87,807)	(100,093)	(80,358)	(88,500)	(88,500)	(88,500)	-	0.0%
492004 - INTRA FUND-POLICE	(63,526)	(68,572)	(56,990)	(83,750)	(83,750)	(66,000)	17,750	-21.2%
492005 - INTER FUND-UTILITY	(26,299)	(26,885)	(25,741)	(74,000)	(74,000)	(60,000)	14,000	-18.9%
492006 - INFO SYSTEMS	-	-	-	-	-	-	-	0.0%
11075300 - GenBldMaint	103,972	109,957	96,546	103,370	113,513	93,450	(9,920)	0.0%
44 - Contractual Services	55,474	46,562	55,195	41,400	50,270	68,100	26,700	333.4%
441105 - NORTH SHORE SANITARY DIST	103	104	49	200	200	200	-	0.0%
442301 - CUSTODIAL SERVICE	27,844	29,059	32,153	28,200	29,271	37,800	9,600	34.0%
443008 - BUILDING MAINTENANCE	23,801	17,013	15,368	10,000	13,173	21,600	11,600	116.0%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	\$ vs. FY18 Budget	% vs. FY18 Budget
443017 - LANDSCAPE MAINTENANCE	3,727	385	7,626	3,000	7,626	8,500	5,500	183.3%
45 - Other Cont. Services	16,702	16,251	18,090	16,670	17,944	15,970	(700)	-6.7%
450004 - MISC SERVICES	10,479	9,271	11,147	9,620	11,000	8,770	(850)	-8.8%
452003 - PROPERTY INSURANCE	6,222	6,980	6,944	7,050	6,944	7,200	150	2.1%
46 - Supplies	31,796	47,144	23,261	45,300	45,300	9,380	(35,920)	0.0%
461008 - MISC OTHER SUPPLIES	181	-	-	-	-	-	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	2,316	3,017	1,596	2,800	2,800	3,000	200	7.1%
461028 - MAINTENANCE SUPPLIES	2,843	958	375	5,500	5,500	4,800	(700)	-12.7%
461029 - LANDSCAPE SUPPLIES	-	-	-	-	-	-	-	0.0%
461039 - KITCHEN SUPPLIES	1,216	950	968	1,000	1,000	1,580	580	58.0%
465010 - BUILDING IMPROVEMENT	21,750	38,329	20,322	36,000	36,000	-	(36,000)	-100.0%
465011 - LANDSCAPE IMPROVEMENTS	3,490	3,890	-	-	-	-	-	0.0%
121 - 911 Fund	248,405	576,827	321,656	-	371,564	-	-	0.0%
Revenue	(1,053,640)	(322,670)	(420,994)	(500,000)	(645,976)	(563,951)	(63,951)	0.0%
12140300 - 911PDCommunications	(1,053,640)	(322,670)	(420,994)	(500,000)	(645,976)	(563,951)	(63,951)	0.0%
33 - Intergovernmental	(330,349)	(322,670)	(420,994)	(500,000)	(645,976)	(563,951)	(63,951)	0.0%
333001 - JETSB CONTRIBUTION - GURNEE	-	-	(364,410)	(500,000)	(589,392)	(563,951)	(63,951)	12.8%
333506 - 911 SURCHARGE	(87,350)	(136,044)	(21,985)	-	(21,985)	-	-	0.0%
333507 - WIRELESS 911 SURCHARGE	(210,466)	(186,626)	(34,599)	-	(34,599)	-	-	0.0%
333508 - VOICE OVER IP	(32,534)	-	-	-	-	-	-	0.0%
36 - Invests & Contribs	-	-	-	-	-	-	-	0.0%
336101 - INTEREST INCOME	-	-	-	-	-	-	-	0.0%
39 - Other Sources	(723,290)	-	-	-	-	-	-	0.0%
339302 - LEASE PROCEEDS	(723,290)	-	-	-	-	-	-	0.0%
Expense	1,302,044	899,497	742,650	500,000	1,017,540	563,951	63,951	0.0%
12140300 - 911PDCommunications	1,302,044	899,497	742,650	500,000	1,017,540	563,951	63,951	0.0%
41 - Salaries & Wages	70,814	(1,307)	-	-	-	-	-	0.0%
411001 - SALARIES-REGULAR	93	-	-	-	-	-	-	0.0%
411002 - SALARIES-PART TIME	70,721	(1,307)	-	-	-	-	-	0.0%
413001 - OVERTIME	-	-	-	-	-	-	-	0.0%
42 - Employee Benefits	14,001	-	-	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	4,432	-	-	-	-	-	-	0.0%
422002 - MEDICARE	1,037	-	-	-	-	-	-	0.0%
423001 - IL MUNIC RETIREMENT FUND	8,510	-	-	-	-	-	-	0.0%
429003 - EMPLOYEE ASSISTANCE	23	-	-	-	-	-	-	0.0%
43 - Prof & Tech Services	430	47,512	15,890	-	58,710	17,500	17,500	0.0%
433001 - GENERAL LEGAL SERVICE	-	-	-	-	-	-	-	0.0%
433010 - CONSULTING SERVICES	430	47,512	15,890	-	58,710	17,500	17,500	0.0%
44 - Contractual Services	118,238	99,922	233,115	-	265,925	269,396	269,396	0.0%
443001 - IP NETWORK SERVICES	6,121	6,183	36,246	-	49,765	44,770	44,770	0.0%
443004 - COMPUTER HARDWARE MAINT	6,867	4,605	7,321	-	8,525	15,175	15,175	0.0%
443005 - COMP SOFTWARE MAINTENANCE	74,455	75,341	106,534	-	108,220	104,500	104,500	0.0%
443006 - TELECOM MAINTENANCE	4,248	8,450	48,849	-	48,850	48,351	48,351	0.0%
443007 - EQUIPMENT MAINTENANCE	17,898	1,487	-	-	7,850	5,600	5,600	0.0%
443008 - BUILDING MAINTENANCE	5,003	3,856	-	-	4,715	6,000	6,000	0.0%
443036 - Radio Maintenance	3,646	-	34,164	-	38,000	45,000	45,000	0.0%
45 - Other Cont. Services	59,637	27,874	15,889	-	17,860	17,855	17,855	0.0%
450003 - PRINTING & PUBLISHING SERVICES	-	-	-	-	-	-	-	0.0%
450013 - SERVICE CHARGE	9,492	9,492	11,300	-	11,300	11,300	11,300	0.0%
453002 - WIRELINE CONNECT FEE	18,417	-	-	-	-	-	-	0.0%
453003 - WIRELESS CONNECT FEE	5,539	76	-	-	-	-	-	0.0%
453004 - TELEPHONE SERVICE	986	1,227	4,589	-	6,560	6,555	6,555	0.0%
453010 - MOBILE DATA SERVICE	17,961	17,080	-	-	-	-	-	0.0%
454001 - PUBLIC RELATIONS	1,780	-	-	-	-	-	-	0.0%
458001 - TRAINING & SCHOOLS	2,348	-	-	-	-	-	-	0.0%
458002 - MEETING AND CONVENTION	2,977	-	-	-	-	-	-	0.0%
458003 - DUES & SUBSCRIPTIONS	137	-	-	-	-	-	-	0.0%
458005 - INFO SYSTEMS TRAINING	-	-	-	-	-	-	-	0.0%
46 - Supplies	1,622	572	31,970	-	58,297	49,200	49,200	0.0%
461003 - COMPUTER SUPPLIES	-	421	-	-	250	500	500	0.0%
461035 - EMD SUPPLIES	147	-	1,476	-	1,476	1,000	1,000	0.0%
461041 - COMMUNICATIONS SUPPLIES	1,475	151	5,304	-	5,500	1,100	1,100	0.0%
465002 - TELECOM EQUIPMENT	-	-	9,201	-	11,951	2,750	2,750	0.0%
465003 - OFFICE FURNITURE	-	-	-	-	-	-	-	0.0%
465004 - COMPUTER HARDWARE	-	-	15,989	-	28,020	3,250	3,250	0.0%
465005 - COMPUTER SOFTWARE	-	-	-	-	7,500	20,000	20,000	0.0%
465009 - RADIO EQUIPMENT	-	-	-	-	-	5,000	5,000	0.0%
465018 - MOBILE DATA COMPUTERS	-	-	-	-	3,600	15,600	15,600	0.0%
47 - Capital	792,642	235,581	105,722	500,000	276,683	210,000	(290,000)	0.0%
473007 - EMERGENCY POWER	-	-	-	-	81,250	-	-	0.0%
475002 - TELECOM EQUIPMENT-CAPITAL	13,099	45,057	-	-	-	-	-	0.0%
475003 - OFFICE EQUIPMENT-CAPITAL	-	-	78,809	-	78,809	-	-	0.0%
475004 - COMPUTER HARDWARE-CAPITAL	26,147	71,552	-	-	-	-	-	0.0%
475005 - COMPUTER SOFTWARE-CAPITAL	5,108	112,859	-	-	-	-	-	0.0%
475009 - COMMS EQUIPMENT-CAPITAL	742,339	(21)	26,914	500,000	116,625	210,000	(290,000)	-58.0%
475013 - MOBILE DATA	5,950	6,134	-	-	-	-	-	0.0%
48 - Debt Service	244,661	489,343	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	\$ vs. FY18 Budget	% vs. FY18 Budget
481013 - EQUIPMENT LEASE PRINCIPAL	244,661	478,619	-	-	-	-	-	0.0%
481113 - EQUIPMENT LEASE INTEREST	-	10,724	-	-	-	-	-	0.0%
49 - Other Financing Uses	-	-	340,064	-	340,064	-	-	0.0%
493029 - TRANSFER TO JETSB	-	-	340,064	-	340,064	-	-	0.0%
122 - Motor Fuel Tax Fund	601,483	98,949	291,599	(26,000)	(35,000)	(885,000)	(859,000)	0.0%
Revenue	(829,842)	(826,051)	(555,879)	(876,000)	(885,000)	(885,000)	(9,000)	0.0%
12275400 - MFTPWAdministration	(829,842)	(826,051)	(555,879)	(876,000)	(885,000)	(885,000)	(9,000)	0.0%
33 - Intergovernmental	(828,704)	(817,822)	(546,609)	(875,000)	(875,000)	(875,000)	-	0.0%
333503 - MOTOR FUEL TAX	(802,884)	(817,822)	(546,609)	(850,000)	(850,000)	(850,000)	-	0.0%
333505 - HIGH GROWTH CITIES PROG	(25,820)	-	-	(25,000)	(25,000)	(25,000)	-	0.0%
36 - Invests & Contribs	(1,138)	(8,229)	(9,270)	(1,000)	(10,000)	(10,000)	(9,000)	900.0%
336101 - INTEREST INCOME	(1,138)	(8,229)	(9,270)	(1,000)	(10,000)	(10,000)	(9,000)	900.0%
39 - Other Sources	-	-	-	-	-	-	-	0.0%
339106 - CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-	-	0.0%
Expense	1,431,325	925,000	847,478	850,000	850,000	-	(850,000)	0.0%
12275400 - MFTPWAdministration	1,431,325	925,000	847,478	850,000	850,000	-	(850,000)	0.0%
44 - Contractual Services	1,431,325	925,000	847,478	850,000	850,000	-	(850,000)	0.0%
443012 - STREET SURFACING-MAINT	1,356,325	925,000	775,000	775,000	775,000	-	(775,000)	-100.0%
443013 - CRACK SEALING	75,000	-	72,478	75,000	75,000	-	(75,000)	-100.0%
443033 - PAVEMENT STRIPING	-	-	-	-	-	-	-	0.0%
443035 - CEMETERY RD CONS	-	-	-	-	-	-	-	0.0%
123 - Impact Fee Fund	95,372	81,977	166,667	201,620	201,620	365,500	163,880	0.0%
Revenue	(4,628)	(18,023)	-	(48,380)	(48,380)	(34,500)	13,880	0.0%
12320300 - ImpactFeesCommDev	(4,628)	(18,023)	-	(48,380)	(48,380)	(34,500)	13,880	0.0%
32 - Licenses & Permits	(3,100)	(10,700)	-	(47,880)	(47,880)	(34,000)	13,880	0.0%
332204 - STORMWATER MANAGEMENT	-	-	-	(14,000)	(14,000)	(14,000)	-	0.0%
332205 - SIDEWALKS	-	-	-	-	-	-	-	0.0%
332210 - MERIT CLUB ROAD	(2,100)	(1,350)	-	-	-	-	-	0.0%
332211 - MISC SUBDIVISION ROAD	(1,000)	(9,350)	-	(33,880)	(33,880)	(20,000)	13,880	-41.0%
332212 - ESTATES AT CHURCHILL HUNT	-	-	-	-	-	-	-	0.0%
332216 - CONNECTION FEES	-	-	-	-	-	-	-	0.0%
36 - Invests & Contribs	(1,528)	(7,323)	-	(500)	(500)	(500)	-	0.0%
336101 - INTEREST INCOME	(1,528)	(7,323)	-	(500)	(500)	(500)	-	0.0%
Expense	100,000	100,000	166,667	250,000	250,000	400,000	150,000	60.0%
12320300 - ImpactFeesCommDev	100,000	100,000	166,667	250,000	250,000	400,000	150,000	60.0%
49 - Other Financing Uses	100,000	100,000	166,667	250,000	250,000	400,000	150,000	60.0%
493004 - IMPACT FEE FUND	100,000	100,000	166,667	250,000	250,000	400,000	150,000	60.0%
124 - PD Restricted Revenue Fund	(5,042)	(21,236)	2,561	(5,000)	(5,050)	(5,050)	(50)	0.0%
Revenue	(5,042)	(21,236)	2,561	(5,000)	(5,050)	(5,050)	(50)	0.0%
12440150 - PDForefeiture	(5,042)	(21,236)	2,561	(5,000)	(5,050)	(5,050)	(50)	0.0%
35 - Fines & Forfeitures	(4,999)	(21,191)	2,593	(5,000)	(5,000)	(5,000)	-	0.0%
335201 - DARE FORFEITED FUNDS	(4,999)	(21,191)	2,593	(5,000)	(5,000)	(5,000)	-	0.0%
36 - Invests & Contribs	(42)	(45)	(32)	-	(50)	(50)	(50)	0.0%
336101 - INTEREST INCOME	(42)	(45)	(32)	-	(50)	(50)	(50)	0.0%
336407 - DARE CONTRIBUTIONS	-	-	-	-	-	-	-	0.0%
Expense	-	-	-	-	-	-	-	0.0%
12440150 - PDForefeiture	-	-	-	-	-	-	-	0.0%
45 - Other Cont. Services	-	-	-	-	-	-	-	0.0%
450014 - PUBLIC EDUCATION/DARE	-	-	-	-	-	-	-	0.0%
46 - Supplies	-	-	-	-	-	-	-	0.0%
461001 - OFFICE SUPPLIES	-	-	-	-	-	-	-	0.0%
465004 - COMPUTER HARDWARE	-	-	-	-	-	-	-	0.0%
465005 - COMPUTER SOFTWARE	-	-	-	-	-	-	-	0.0%
131 - Capital Improvement Fund	1,195,919	814,484	1,471,281	1,018,900	1,311,364	646,470	(372,430)	0.0%
Revenue	(5,774,437)	(6,742,044)	(3,985,105)	(5,122,000)	(4,924,627)	(5,355,000)	(233,000)	0.0%
13110100 - CapitalAdministration	(5,411,803)	(5,865,659)	(3,985,105)	(5,057,000)	(4,859,627)	(5,255,000)	(198,000)	0.0%
31 - Taxes	(4,725,680)	(4,843,962)	(3,810,154)	(4,800,000)	(4,600,000)	(4,650,000)	150,000	-3.1%
331303 - HOME RULE SALES TAX	(4,725,680)	(4,843,962)	(3,810,154)	(4,800,000)	(4,600,000)	(4,650,000)	150,000	-3.1%
33 - Intergovernmental	-	-	-	-	-	-	-	0.0%
333407 - CEMETERY ROAD REIMB-IDOT	-	-	-	-	-	-	-	0.0%
333411 - ROAD GRANT DADA	-	-	-	-	-	-	-	0.0%
333412 - LAKE COUNTY GRANT	-	-	-	-	-	-	-	0.0%
333413 - TOWNSHIP REIMBURSEMENT	-	-	-	-	-	-	-	0.0%
36 - Invests & Contribs	(20,431)	(9,749)	(6,657)	(7,000)	(8,000)	(5,000)	2,000	0.0%
336101 - INTEREST INCOME	(6,911)	(9,699)	(3,657)	(7,000)	(5,000)	(5,000)	2,000	-28.6%
336401 - CONTRIBUTIONS	-	-	-	-	-	-	-	0.0%
336410 - WELTON PLAZA	(13,520)	(50)	(3,000)	-	(3,000)	-	-	0.0%
39 - Other Sources	(665,693)	(1,011,948)	(168,294)	(250,000)	(251,627)	(600,000)	(350,000)	0.0%
339101 - GENERAL FUND	(500,000)	(750,000)	-	-	-	(200,000)	(200,000)	0.0%
339104 - IMPACT FEE FUND	(100,000)	(100,000)	(166,667)	(250,000)	(250,000)	(400,000)	(150,000)	60.0%
339106 - CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-	-	0.0%
339201 - SALE OF MISC ASSETS	(65,693)	(161,948)	(1,627)	-	(1,627)	-	-	0.0%
13150100 - CapitalFDAdministration	(362,634)	(876,386)	-	(65,000)	(65,000)	(100,000)	(35,000)	0.0%
33 - Intergovernmental	(140,000)	(386,364)	-	(65,000)	(65,000)	(100,000)	(35,000)	0.0%
333101 - SCBA & ACCESSORIES	-	-	-	-	-	-	-	0.0%
333102 - FIRE GRANT	(140,000)	(386,364)	-	(65,000)	(65,000)	(100,000)	(35,000)	53.8%
36 - Invests & Contribs	(222,634)	(490,022)	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	\$ vs. FY18 Budget	% vs. FY18 Budget
336401 - CONTRIBUTIONS	-	-	-	-	-	-	-	0.0%
336415 - WWFPD Donation	(222,634)	(490,022)	-	-	-	-	-	0.0%
Expense	6,970,356	7,556,528	5,456,386	6,140,900	6,235,991	6,001,470	(139,430)	0.0%
1310000 - Capital Improvement Fund	-	-	-	37,500	37,500	136,000	98,500	0.0%
47 - Capital	-	-	-	37,500	37,500	136,000	98,500	0.0%
475004 - COMPUTER HARDWARE-CAPITAL	-	-	-	-	-	98,500	98,500	0.0%
475005 - COMPUTER SOFTWARE-CAPITAL	-	-	-	37,500	37,500	37,500	-	0.0%
475012 - SOFTWARE REPLACEMENT	-	-	-	-	-	-	-	0.0%
13110100 - CapitalAdministration	-	-	45,915	100,000	70,000	185,000	85,000	0.0%
47 - Capital	-	-	45,915	100,000	70,000	185,000	85,000	0.0%
473003 - BUILDING IMPROVEMENTS	-	-	45,915	100,000	70,000	185,000	85,000	85.0%
475012 - SOFTWARE REPLACEMENT	-	-	-	-	-	-	-	0.0%
13120100 - CapitalCommunityDevelopment	-	-	97,642	100,000	100,000	100,000	-	0.0%
47 - Capital	-	-	97,642	100,000	100,000	100,000	-	0.0%
474005 - EAST GRAND ENHANCEMENTS	-	-	97,642	100,000	100,000	100,000	-	0.0%
475020 - DATA PROCESSING SYSTEM	-	-	-	-	-	-	-	0.0%
13140100 - CapitalPDAdministration	482,946	294,489	294,576	397,850	385,000	433,220	35,370	28.7%
47 - Capital	482,946	294,489	294,576	397,850	385,000	433,220	35,370	28.7%
473003 - BUILDING IMPROVEMENTS	214,718	62,680	49,850	162,850	150,000	235,000	72,150	44.3%
475202 - VEHICLES	268,228	231,809	244,726	235,000	235,000	198,220	(36,780)	-15.7%
13150100 - CapitalFDAdministration	473,456	1,592,900	318,187	515,000	440,000	1,086,250	571,250	0.0%
47 - Capital	473,456	1,592,900	318,187	515,000	440,000	1,086,250	571,250	0.0%
473003 - BUILDING IMPROVEMENTS	27,239	51,300	-	80,000	25,000	300,000	220,000	275.0%
475010 - PRE-EMPTION SYSTEM	5,261	-	-	5,000	5,000	5,000	-	0.0%
475016 - MATCHING GRANT PROGRAM	155,395	-	-	65,000	65,000	100,000	35,000	53.8%
475017 - WARNING SIRENS	-	8,604	-	25,000	25,000	25,000	-	0.0%
475019 - EMS SOFTWARE UPGRADE	-	31,226	-	-	-	31,250	31,250	0.0%
475202 - VEHICLES	285,561	1,501,770	318,187	340,000	320,000	625,000	285,000	83.8%
13175100 - CapitalPWAdministration	566,369	710,422	560,848	496,500	585,776	495,000	(1,500)	0.0%
47 - Capital	566,369	710,422	560,848	496,500	585,776	495,000	(1,500)	0.0%
473003 - BUILDING IMPROVEMENTS	31,613	25,450	22,450	36,500	30,000	30,000	(6,500)	-17.8%
474004 - STREET LIGHTS	-	41,480	110,776	-	110,776	100,000	100,000	0.0%
475007 - DATA PROCESSING-CAPITAL	-	-	-	-	-	-	-	0.0%
475103 - HEAVY EQUIPMENT	60,366	334,743	59,399	82,000	75,000	-	(82,000)	-100.0%
475202 - VEHICLES	474,390	308,749	368,224	378,000	370,000	365,000	(13,000)	-3.4%
13175150 - CapitalInfrastructure	5,447,586	4,958,718	4,139,217	4,494,050	4,617,716	3,566,000	(928,050)	0.0%
43 - Prof & Tech Services	495,448	443,210	502,966	395,000	505,000	200,000	(195,000)	0.0%
433008 - ENGINEERING CONSULTANT	495,448	443,210	502,966	395,000	505,000	200,000	(195,000)	-49.4%
433015 - GREENLEAF ST. ENGINEERING	-	-	-	-	-	-	-	0.0%
433016 - CEMETERY ROAD ENGINEERING	-	-	-	-	-	-	-	0.0%
44 - Contractual Services	4,509,254	3,507,221	3,198,637	3,342,000	3,277,955	2,675,000	(667,000)	0.0%
443012 - STREET SURFACING-MAINT	4,459,254	3,471,002	3,120,682	3,317,000	3,200,000	2,600,000	(717,000)	-21.6%
443014 - PAVEMENT MARKING	-	-	52,955	-	52,955	50,000	50,000	0.0%
443015 - PUBLIC SIDEWALK	50,000	36,219	25,000	25,000	25,000	25,000	-	0.0%
443035 - CEMETERY RD CONS	-	-	-	-	-	-	-	0.0%
45 - Other Cont. Services	8,331	81	2,770	1,000	2,770	3,000	2,000	200.0%
450016 - PROPERTY TAXES	8,331	81	2,770	1,000	2,770	3,000	2,000	200.0%
47 - Capital	434,553	1,008,206	434,845	756,050	831,991	688,000	(68,050)	0.0%
471001 - FLOOD PLAIN	181,928	2,625	-	-	-	-	-	0.0%
471002 - LAND ACQUISITION	-	3,087	152,132	50,000	152,132	110,000	60,000	120.0%
471003 - APPRAISAL FEES	-	-	-	-	-	-	-	0.0%
472002 - RTE 132/41 COST SHARING	-	416	37,549	40,000	37,549	-	(40,000)	-100.0%
472006 - DRAINAGE IMPROVEMENTS	70,133	179,916	117,859	153,050	153,050	360,000	206,950	135.2%
472007 - DETENTION IMPROVEMENTS	-	-	-	-	-	-	-	0.0%
472008 - WASHINGTON STREET 8214	6,604	-	-	-	-	-	-	0.0%
472011 - SIDEWALK IMPROVEMENTS	-	238,490	12,220	125,000	125,000	150,000	25,000	20.0%
473003 - BUILDING IMPROVEMENTS	-	-	60,519	85,000	60,000	-	(85,000)	-100.0%
473005 - DEMOLITION COSTS	27,563	6,241	-	-	-	-	-	0.0%
473006 - SECURITY IMPROVEMENTS	-	-	-	-	-	-	-	0.0%
474002 - VILLAGE PLAZA	74,216	248,574	-	-	56,500	7,000	7,000	0.0%
475020 - DATA PROCESSING SYSTEM	-	184,478	40,461	137,500	90,000	-	(137,500)	-100.0%
475021 - INTER/INTRA NETWORK PROJ	74,109	144,379	14,105	165,500	157,760	61,000	(104,500)	-63.1%
141 - Bond Fund	(213)	(1,168)	683,892	-	-	-	-	0.0%
Revenue	(2,465,195)	(2,047,575)	(1,372,883)	(2,059,325)	(2,059,325)	(1,201,200)	858,125	0.0%
14114000 - DebtAdministration	(2,465,195)	(2,047,575)	(1,372,883)	(2,059,325)	(2,059,325)	(1,201,200)	858,125	0.0%
36 - Invests & Contris	-	-	-	-	-	-	-	0.0%
336101 - INTEREST INCOME	-	-	-	-	-	-	-	0.0%
39 - Other Sources	(2,465,195)	(2,047,575)	(1,372,883)	(2,059,325)	(2,059,325)	(1,201,200)	858,125	0.0%
339101 - GENERAL FUND	(2,299,955)	(2,047,575)	(1,372,883)	(2,059,325)	(2,059,325)	(1,201,200)	858,125	-41.7%
339107 - BOND FUND	-	-	-	-	-	-	-	0.0%
339110 - WATER & SEWER OPERATING FUND	(165,240)	(0)	-	-	-	-	-	0.0%
339303 - Bond Proceeds	-	-	-	-	-	-	-	0.0%
339304 - Bond Premium	-	-	-	-	-	-	-	0.0%
Expense	2,464,983	2,046,408	2,056,775	2,059,325	2,059,325	1,201,200	(858,125)	0.0%
14114000 - DebtAdministration	2,464,983	2,046,408	2,056,775	2,059,325	2,059,325	1,201,200	(858,125)	0.0%
43 - Prof & Tech Services	1,108	833	-	2,000	2,000	1,250	(750)	0.0%
433001 - GENERAL LEGAL SERVICE	-	-	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	\$ vs. FY18 Budget	% vs. FY18 Budget
433006 - FINANCIAL SERVICES	1,108	833	-	2,000	2,000	1,250	(750)	-37.5%
433014 - BOND RATING COST	-	-	-	-	-	-	-	0.0%
48 - Debt Service	2,463,875	2,045,575	2,056,775	2,057,325	2,057,325	1,199,950	(857,375)	0.0%
481002 - 2004 REFUNDING BOND	405,000	-	-	-	-	-	-	0.0%
481003 - 2009 REFUNDING BOND	775,000	795,000	830,000	830,000	830,000	-	(830,000)	-100.0%
481004 - 2011 GO BONDS	930,000	975,000	995,000	995,000	995,000	1,015,000	20,000	2.0%
481006 - 2004 REFUNDING BOND	8,100	-	-	-	-	-	-	0.0%
481007 - 2009 REFUNDING BOND	74,075	50,825	26,975	26,975	26,975	-	(26,975)	-100.0%
481008 - 2011 GO BONDS	270,350	223,850	204,350	204,350	204,350	184,450	(19,900)	-9.7%
481010 - 2004 REFUNDING BOND	450	-	-	-	-	-	-	0.0%
481011 - 2009 REFUNDING BOND	450	450	-	500	500	-	(500)	-100.0%
481012 - 2011 GO BONDS	450	450	450	500	500	500	-	0.0%
49 - Other Financing Uses	-	-	-	-	-	-	-	0.0%
493017 - PAYMENT TO ESCROW	-	-	-	-	-	-	-	0.0%
142 - Special Service Area #2	335	355	441	-	441	225	225	0.0%
Revenue	(41,789)	(41,219)	(41,517)	(41,508)	(41,517)	(40,774)	734	0.0%
14214000 - SSA2Debt	(41,789)	(41,219)	(41,517)	(41,508)	(41,517)	(40,774)	734	0.0%
31 - Taxes	(41,789)	(41,219)	(41,517)	(41,508)	(41,517)	(40,774)	734	-1.8%
331106 - ROAD & BRIDGE	(41,789)	(41,219)	(41,517)	(41,508)	(41,517)	(40,774)	734	-1.8%
36 - Invests & Contribs	-	-	-	-	-	-	-	0.0%
336101 - INTEREST INCOME	-	-	-	-	-	-	-	0.0%
Expense	42,124	41,574	41,958	41,508	41,958	40,999	(509)	0.0%
14214000 - SSA2Debt	42,124	41,574	41,958	41,508	41,958	40,999	(509)	0.0%
48 - Debt Service	42,124	41,574	41,958	41,508	41,958	40,999	(509)	0.0%
481001 - 2001 SSA #2 PRINCIPAL	31,000	32,000	34,000	34,000	34,000	35,000	1,000	2.9%
481005 - SSA #2 INTEREST	10,674	9,124	7,508	7,508	7,508	5,774	(1,734)	-23.1%
481009 - SSA #2 FEES	450	450	450	-	450	225	225	0.0%
211 - Golf Course Fund	(30,785)	19,081	-	-	-	-	-	0.0%
Revenue	(50,035)	(169)	-	-	-	-	-	0.0%
21113000 - GolfAdministration	(50,035)	(169)	-	-	-	-	-	0.0%
36 - Invests & Contribs	(50,035)	(169)	-	-	-	-	-	0.0%
336101 - INTEREST INCOME	(35)	(169)	-	-	-	-	-	0.0%
336401 - CONTRIBUTIONS	(50,000)	-	-	-	-	-	-	0.0%
Expense	19,250	19,250	-	-	-	-	-	0.0%
21113000 - GolfAdministration	19,250	19,250	-	-	-	-	-	0.0%
43 - Prof & Tech Services	-	-	-	-	-	-	-	0.0%
433001 - GENERAL LEGAL SERVICE	-	-	-	-	-	-	-	0.0%
433010 - CONSULTING SERVICES	-	-	-	-	-	-	-	0.0%
45 - Other Cont. Services	-	-	-	-	-	-	-	0.0%
450016 - PROPERTY TAXES	-	-	-	-	-	-	-	0.0%
46 - Supplies	-	-	-	-	-	-	-	0.0%
461008 - MISC OTHER SUPPLIES	-	-	-	-	-	-	-	0.0%
47 - Capital	19,250	19,250	-	-	-	-	-	0.0%
473001 - DEPRECIATION-BUILDINGS&IMP	19,250	19,250	-	-	-	-	-	0.0%
474001 - DEPRECIATION-OTHER THAN BLDG	-	-	-	-	-	-	-	0.0%
221 - Water & Sewer Operating Fund	63,780	551,807	1,659,481	343,547	537,012	400,205	56,658	0.0%
Revenue	(8,051,713)	(9,178,190)	(4,815,837)	(8,808,000)	(8,578,880)	(9,154,000)	(346,000)	0.0%
22175500 - W&SPublicWorks	(8,051,713)	(9,178,190)	(4,815,837)	(8,808,000)	(8,578,880)	(9,154,000)	(346,000)	0.0%
32 - Licenses & Permits	(119,970)	(146,140)	12,880	-	(12,880)	-	-	0.0%
332213 - MISC SUBDIVISION CONNECT	-	-	-	-	-	-	-	0.0%
332214 - ESTATES AT CHURCHILL HUNT	-	-	-	-	-	-	-	0.0%
332215 - THOMAS PLACE	-	-	-	-	-	-	-	0.0%
332216 - CONNECTION FEES	-	-	12,880	-	(12,880)	-	-	0.0%
332217 - MISC SUBDIVISION CONN	(31,525)	(7,020)	-	-	-	-	-	0.0%
332218 - ORCHARD VALLEY ESTATES	-	-	-	-	-	-	-	0.0%
332219 - ESTATES AT CHURCHILL HUNT	-	-	-	-	-	-	-	0.0%
332220 - THOMAS PLACE	-	-	-	-	-	-	-	0.0%
332221 - FRONTAGE FEES	(88,445)	(139,120)	-	-	-	-	-	0.0%
34 - Charges for Services	(7,850,908)	(8,934,572)	(4,775,649)	(8,692,000)	(8,450,000)	(9,028,000)	(336,000)	0.0%
334109 - MISC. OTHER CHARGES	(31,418)	(19,909)	(100)	(15,000)	(15,000)	(15,000)	-	0.0%
334111 - TOWER/ANTENNAE LEASE	(150,835)	(103,992)	(136,293)	(250,000)	(250,000)	(250,000)	-	0.0%
334113 - REIMBURSEABLE CHARGES	-	(4,768)	-	-	-	-	-	0.0%
334401 - RECYCLING REVENUE	(661)	(7,850)	(797)	(1,000)	(1,000)	(1,000)	-	0.0%
334402 - CUSTOMER SALES-SEWER	(1,623,537)	(2,385,285)	(1,043,436)	(1,950,000)	(1,880,000)	(2,030,000)	(80,000)	4.1%
334801 - CUSTOMER SALES-WATER	(5,994,009)	(6,384,274)	(3,569,686)	(6,450,000)	(6,265,000)	(6,700,000)	(250,000)	3.9%
334802 - COLLECTION REVENUE	-	-	-	-	-	-	-	0.0%
334803 - METER SALES	(17,761)	(26,001)	(21,524)	(15,000)	(25,000)	(20,000)	(5,000)	33.3%
334804 - HYDRANT CHARGES	(30,800)	-	-	(10,000)	(10,000)	(10,000)	-	0.0%
334805 - METER RENTAL	(1,888)	(2,493)	(3,813)	(1,000)	(4,000)	(2,000)	(1,000)	100.0%
35 - Fines & Forfeitures	(73,218)	(88,967)	(43,834)	(80,000)	(80,000)	(80,000)	-	0.0%
335107 - WATER PENALTIES	(73,218)	(88,967)	(43,834)	(80,000)	(80,000)	(80,000)	-	0.0%
36 - Invests & Contribs	(7,617)	1,540	(9,233)	(36,000)	(36,000)	(46,000)	(10,000)	0.0%
336101 - INTEREST INCOME	(56)	-	-	(1,000)	(1,000)	(1,000)	-	0.0%
336102 - INTEREST ON INVESTMENTS	(2,958)	(30,206)	(24,693)	(35,000)	(35,000)	(45,000)	(10,000)	28.6%
336103 - UNREALIZED GAIN/LOSS	(4,603)	31,746	15,460	-	-	-	-	0.0%
39 - Other Sources	-	(10,050)	-	-	-	-	-	0.0%
339202 - SALE OF FIXED ASSETS	-	(10,050)	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	\$ vs. FY18 Budget	% vs. FY18 Budget
339602 - DAMAGE TO VLG PROPERTY	-	-	-	-	-	-	-	0.0%
Expense	8,115,492	9,729,997	6,475,318	9,151,547	9,115,892	9,554,205	402,658	0.0%
22100000 - Water & Sewer Operating Fund	-	-	-	-	-	-	-	0.0%
48 - Debt Service	-	-	-	-	-	-	-	0.0%
481114 - INTEREST ON DEPOSITS	-	-	-	-	-	-	-	0.0%
22175500 - W&SPublicWorks	8,115,492	9,729,997	6,475,318	9,151,547	9,115,892	9,554,205	402,658	0.0%
41 - Salaries & Wages	885,027	963,836	804,323	1,034,750	1,029,666	1,083,017	48,267	-17.7%
411001 - SALARIES-REGULAR	759,291	786,761	692,225	855,500	855,000	905,567	50,067	5.9%
411002 - SALARIES-PART TIME	31,131	49,170	9,597	48,250	48,250	48,250	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	4,992	6,859	2,286	7,000	2,286	5,000	(2,000)	-28.6%
411008 - LONGEVITY	3,440	3,530	4,130	4,000	4,130	4,200	200	5.0%
413001 - OVERTIME	86,172	117,517	96,084	120,000	120,000	120,000	-	0.0%
42 - Employee Benefits	740,742	786,304	598,910	691,123	703,513	730,967	39,844	0.0%
421001 - MEDICAL INSURANCE	277,587	316,571	200,662	207,900	248,000	250,662	42,762	20.6%
421002 - DENTAL INSURANCE	2,406	2,575	2,064	2,600	2,555	2,564	(36)	-1.4%
421003 - LIFE INSURANCE	1,568	1,284	1,107	1,600	1,275	1,358	(242)	-15.1%
422001 - SOCIAL SECURITY	53,857	58,348	47,345	63,750	63,750	59,696	(4,054)	-6.4%
422002 - MEDICARE	12,792	13,862	11,238	15,000	15,000	13,983	(1,017)	-6.8%
423001 - IL MUNIC RETIREMENT FUND	109,700	125,255	95,209	123,150	123,150	125,357	2,207	1.8%
424001 - TUITION REIMBURSEMENT	412	100	-	-	-	-	-	0.0%
425001 - UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	269,312	255,800	229,355	263,375	236,159	263,375	-	0.0%
429001 - WELLNESS PROGRAM	241	366	250	300	300	300	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	136	124	157	200	200	200	-	0.0%
429003 - EMPLOYEE ASSISTANCE	287	290	233	336	336	637	301	89.6%
429004 - CLOTHING ALLOWANCE	4,608	4,508	4,538	4,675	4,538	4,675	-	0.0%
429005 - UNIFORM ALLOWANCE	30	30	-	30	30	30	-	0.0%
429007 - UNIFORM SERVICE	4,949	4,662	3,922	5,000	5,000	5,000	-	0.0%
429011 - AUTO ALLOWANCE	1,920	1,920	1,551	1,920	1,920	1,920	-	0.0%
429012 - COMMUTING BENEFIT	40	200	140	140	140	140	-	0.0%
429013 - MEDICAL EXPENSE	589	345	880	817	900	900	83	10.2%
429014 - CDL REIMBURSEMENT	307	67	261	330	261	170	(160)	-48.5%
43 - Prof & Tech Services	15,411	10,272	9,973	20,905	16,919	19,660	(1,245)	-42.0%
433001 - GENERAL LEGAL SERVICE	-	-	-	1,500	1,500	1,500	-	0.0%
433004 - LABOR ATTORNEY	-	-	506	2,500	506	2,500	-	0.0%
433005 - AUDIT FEES	12,707	8,350	8,575	13,000	13,000	13,000	-	0.0%
433010 - CONSULTING SERVICES	1,698	945	31	2,775	1,000	1,500	(1,275)	-45.9%
433018 - PERSONNEL TESTING	202	273	143	360	143	360	-	0.0%
433019 - CDL SCREENING	804	704	718	770	770	800	30	3.9%
44 - Contractual Services	4,170,806	4,294,341	2,695,028	4,178,690	4,092,960	4,222,823	44,133	0.0%
441001 - JULIE SERVICE	9,834	7,417	7,508	7,000	7,500	7,500	500	7.1%
441102 - METER TESTING	8,431	8,172	3,242	8,300	8,300	9,300	1,000	12.0%
441103 - SEWER TELEVISIONING	-	-	-	-	-	-	-	0.0%
441104 - WASTE REMOVAL	7,300	3,675	150	8,300	6,750	6,750	(1,550)	-18.7%
441105 - NORTH SHORE SANITARY DIST	97	128	129	250	250	250	-	0.0%
441107 - WATER TOWER MAINT.	424,182	324,876	270,046	314,665	314,665	151,500	(163,165)	-51.9%
441108 - WATER PURCHASE CLCJAWA	3,452,690	3,652,570	2,202,436	3,500,000	3,450,000	3,690,320	190,320	5.4%
442301 - CUSTODIAL SERVICE	3,893	6,164	4,062	6,180	6,180	6,200	20	0.3%
443001 - IP NETWORK SERVICES	739	580	583	3,700	3,700	5,480	1,780	48.1%
443004 - COMPUTER HARDWARE MAINT	6,399	4,065	5,449	6,000	6,000	6,528	528	8.8%
443005 - COMP SOFTWARE MAINTENANCE	57,589	28,750	26,917	29,645	29,645	51,290	21,645	73.0%
443006 - TELECOM MAINTENANCE	1,738	1,799	1,235	1,775	1,775	2,055	280	15.8%
443007 - EQUIPMENT MAINTENANCE	9,583	11,226	10,292	12,800	12,800	15,000	2,200	17.2%
443008 - BUILDING MAINTENANCE	20,456	15,061	12,867	13,000	13,000	13,000	-	0.0%
443010 - AUTO & TRUCK MAINT	43,524	43,144	36,184	65,000	55,000	96,000	31,000	47.7%
443017 - LANDSCAPE MAINTENANCE	1,733	1,432	1,493	2,280	2,000	2,000	(280)	-12.3%
443020 - PUMPING-MAINTENANCE	25,298	45,250	6,962	42,500	42,500	50,500	8,000	18.8%
443021 - SERVICES-MAINTENANCE	3,897	5,502	983	7,000	5,000	5,000	(2,000)	-28.6%
443022 - HYDRANT & VALVE-MAINT	64,540	108,355	88,018	100,000	90,000	58,000	(42,000)	-42.0%
443023 - MANHOLE-MAINTENANCE	1,674	2,000	533	3,000	2,000	2,000	(1,000)	-33.3%
443025 - MISCELLANEOUS-MAINTENANC	2,073	1,943	696	2,400	1,000	2,400	-	0.0%
443026 - MAINS-MAINTENANCE	19,675	19,491	8,444	36,000	26,000	34,000	(2,000)	-5.6%
443034 - SCADA MAINTENANCE	3,123	791	5,735	4,000	6,000	4,000	-	0.0%
444201 - EQUIPMENT RENTAL	-	130	-	2,885	885	2,000	(885)	-30.7%
444202 - OFFICE MACHINE RENTAL	981	850	763	1,610	1,610	1,350	(260)	-16.1%
444203 - POSTAGE METER	1,358	969	300	400	400	400	-	0.0%
45 - Other Cont. Services	110,601	119,326	103,773	125,549	125,953	122,655	(2,894)	0.0%
450003 - PRINTING & PUBLISHING SERVICES	10,807	9,172	6,587	12,600	12,600	12,600	-	0.0%
450013 - SERVICE CHARGE	4,007	3,585	4,966	4,030	5,000	3,164	(866)	-21.5%
450017 - BANK CHARGES	6,692	6,466	5,259	13,000	13,000	10,000	(3,000)	-23.1%
450020 - PROPERTY LIEN FEES	-	(107)	-	-	-	-	-	0.0%
450023 - COLLECTION FEES	-	-	-	-	-	-	-	0.0%
452001 - LIABILITY INSURANCE	18,549	15,810	14,641	14,865	14,641	14,865	-	0.0%
452002 - AUTO INSURANCE	24,732	32,560	30,153	30,615	30,153	30,615	-	0.0%
452003 - PROPERTY INSURANCE	24,882	23,257	21,535	21,865	21,535	21,865	-	0.0%
452005 - INSURANCE DEDUCTIBLE	3,022	3,305	-	3,000	3,000	3,000	-	0.0%
453004 - TELEPHONE SERVICE	4,568	6,144	6,052	4,800	6,000	6,000	1,200	25.0%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	\$ vs. FY18 Budget	% vs. FY18 Budget
453006 - MOBILE PHONE	3,509	3,823	2,891	3,500	3,500	3,500	-	0.0%
453008 - LEASED PHONE LINE	-	-	-	-	-	-	-	0.0%
453010 - MOBILE DATA SERVICE	4,060	3,913	3,723	4,250	4,250	-	(4,250)	-100.0%
458001 - TRAINING & SCHOOLS	2,274	7,477	5,678	6,900	6,900	11,700	4,800	69.6%
458002 - MEETING AND CONVENTION	1,455	1,831	804	2,335	2,335	2,335	-	0.0%
458003 - DUES & SUBSCRIPTIONS	528	1,872	1,208	1,794	1,794	2,016	222	12.4%
458004 - CAR EXPENSE/MILEAGE REIMB	100	143	277	295	295	295	-	0.0%
458005 - INFO SYSTEMS TRAINING	1,416	75	-	1,700	950	700	(1,000)	-58.8%
46 - Supplies	220,739	227,747	171,944	283,480	329,830	644,133	360,653	0.0%
461001 - OFFICE SUPPLIES	2,056	1,263	755	3,000	3,000	3,000	-	0.0%
461002 - COPIER/FAX SUPPLIES	-	-	-	-	-	-	-	0.0%
461003 - COMPUTER SUPPLIES	268	51	-	300	300	-	(300)	-100.0%
461005 - POSTAGE	25,413	30,033	19,683	27,500	27,500	27,500	-	0.0%
461006 - CHEMICALS	1,259	1,155	144	300	300	300	-	0.0%
461007 - REFERENCE MATERIALS	140	68	62	140	140	140	-	0.0%
461008 - MISC OTHER SUPPLIES	246	52	113	305	305	305	-	0.0%
461011 - JULIE SUPPLIES	3,100	3,035	1,483	2,700	2,700	2,700	-	0.0%
461012 - SMALL TOOLS	3,276	11,971	3,235	5,000	4,000	3,500	(1,500)	-30.0%
461013 - HOUSEKEEPING SUPPLIES	804	881	262	1,060	1,060	1,200	140	13.2%
461014 - SAFETY SUPPLIES	4,323	6,534	6,166	7,150	7,150	7,150	-	0.0%
461016 - WATER METERS	-	6,558	8,041	-	12,000	-	-	0.0%
461017 - METERS-REPLACEMENT PGRM	31,648	42,137	19,263	67,650	102,700	50,000	(17,650)	-26.1%
461018 - METER PARTS	7,193	1,972	775	2,000	2,000	2,000	-	0.0%
461020 - WATER SAMPLING	7,586	9,096	6,556	13,000	10,000	18,000	5,000	38.5%
461025 - AGG MATERIAL	11,472	15,544	12,229	15,000	15,000	15,000	-	0.0%
462101 - NATURAL GAS	7,152	8,510	4,652	5,800	5,800	6,500	700	12.1%
462202 - ELECTRIC PUMP/LFT STATION	70,741	52,087	68,286	85,000	85,000	109,723	24,723	29.1%
462601 - FUEL	18,214	20,609	15,212	25,600	28,900	29,600	4,000	15.6%
465001 - MISC OTHER CAPITAL ITEMS	-	-	-	-	-	350,000	350,000	0.0%
465002 - TELECOM EQUIPMENT	-	135	-	-	-	-	-	0.0%
465003 - OFFICE FURNITURE	-	-	-	-	-	-	-	0.0%
465004 - COMPUTER HARDWARE	6,525	6,460	4,905	9,375	9,375	6,020	(3,355)	-35.8%
465005 - COMPUTER SOFTWARE	1,340	1,550	1,123	2,600	2,600	7,295	4,695	180.6%
465006 - COMMUNICATIONS EQUIPMENT	-	-	-	-	-	-	-	0.0%
465007 - OFFICE EQUIPMENT	-	-	-	-	-	-	-	0.0%
465008 - MACHINERY & EQUIPMENT	17,981	8,046	(999)	10,000	10,000	4,200	(5,800)	-58.0%
465009 - RADIO EQUIPMENT	-	-	-	-	-	-	-	0.0%
465010 - BUILDING IMPROVEMENT	-	-	-	-	-	-	-	0.0%
465011 - LANDSCAPE IMPROVEMENTS	-	-	-	-	-	-	-	0.0%
47 - Capital	1,180,696	1,206,471	-	-	-	-	-	0.0%
472001 - DEPRECIATION-INFRASTRUCTURE	1,180,696	1,206,471	-	-	-	-	-	0.0%
475006 - RADIO EQUIPMENT-CAPITAL	-	-	-	-	-	-	-	0.0%
475202 - VEHICLES	-	-	-	-	-	-	-	0.0%
48 - Debt Service	151,470	-	-	-	-	500,750	500,750	0.0%
481002 - 2004 REFUNDING BOND	148,500	-	-	-	-	-	-	0.0%
481006 - 2004 REFUNDING BOND	2,970	-	-	-	-	-	-	0.0%
481015 - IEPA SRF LOAN - PRINCIPAL	-	-	-	-	-	410,750	410,750	0.0%
481110 - 2004 REFUNDING BOND	-	-	-	-	-	-	-	0.0%
481115 - IEPA SRF LOAN - INTEREST	-	-	-	-	-	90,000	90,000	0.0%
49 - Other Financing Uses	640,000	2,121,700	2,091,367	2,817,050	2,817,050	2,230,200	(586,850)	0.0%
491008 - ADMINISTRATION FEES	640,000	624,200	640,000	640,000	640,000	659,200	19,200	3.0%
492007 - VEHICLE MAINTENANCE	-	-	-	-	-	-	-	0.0%
493011 - WATER & SEWER CAPITAL FUND	-	1,497,500	1,451,367	2,177,050	2,177,050	1,571,000	(606,050)	-27.8%
493021 - TRANS 2004 GO REFUNDING	-	-	-	-	-	-	-	0.0%
223 - Water & Sewer Capital Fund	(298,491)	(1,355,564)	570,606	-	(219,336)	-	-	0.0%
Revenue	(322,216)	(1,817,900)	(1,610,557)	(3,637,050)	(3,339,050)	(5,731,000)	(2,093,950)	0.0%
22375500 - W&SCapitalPublicWorks	(322,216)	(1,817,900)	(1,610,557)	(3,637,050)	(3,339,050)	(5,731,000)	(2,093,950)	0.0%
32 - Licenses & Permits	(22,216)	(120,400)	(159,190)	(160,000)	(162,000)	(160,000)	-	0.0%
332216 - CONNECTION FEES	-	(120,400)	(148,580)	(150,000)	(150,000)	(150,000)	-	0.0%
332221 - FRONTAGE FEES	(22,216)	-	(10,610)	(10,000)	(12,000)	(10,000)	-	0.0%
39 - Other Sources	(300,000)	(1,697,500)	(1,451,367)	(3,477,050)	(3,177,050)	(5,571,000)	(2,093,950)	0.0%
336412 - TRANS OPERATING-RESERVE	(300,000)	(200,000)	-	-	-	-	-	0.0%
339110 - WATER & SEWER OPERATING FUND	-	(1,497,500)	(1,451,367)	(2,477,050)	(2,177,050)	(1,571,000)	906,050	-36.6%
339305 - IEPA LOAN PROCEEDS	-	-	-	(1,000,000)	(1,000,000)	(4,000,000)	(3,000,000)	300.0%
Expense	23,725	462,336	2,181,163	3,637,050	3,119,714	5,731,000	2,093,950	0.0%
22375500 - W&SCapitalPublicWorks	23,725	462,336	2,181,163	3,637,050	3,119,714	5,731,000	2,093,950	0.0%
47 - Capital	23,725	462,336	2,181,163	3,637,050	3,119,714	5,731,000	2,093,950	0.0%
472002 - RTE 132/41 COST SHARING	-	-	-	-	-	-	-	0.0%
472003 - UTILITY IMPROVEMENT	8,404	325,660	1,441,067	2,252,000	2,000,000	5,090,000	2,838,000	126.0%
472004 - ENGINEERING STUDIES	25,649	20,265	173,571	220,000	175,000	-	(220,000)	-100.0%
472005 - SANITARY SEWER REPAIR	-	-	53,550	390,000	390,000	550,000	160,000	41.0%
473003 - BUILDING IMPROVEMENTS	-	-	21,050	20,925	21,050	40,000	19,075	91.2%
473004 - SYSTEM SECURITY IMPROV.	-	6,780	-	20,000	20,000	-	(20,000)	-100.0%
475012 - SOFTWARE REPLACEMENT	-	23,296	40,461	100,000	50,000	-	(100,000)	-100.0%
475020 - DATA PROCESSING SYSTEM	-	-	-	-	-	-	-	0.0%
475022 - SCADA UPGRADE	31,926	44,082	12,799	125,000	25,000	-	(125,000)	-100.0%
475103 - HEAVY EQUIPMENT	-	-	116,780	125,000	116,780	-	(125,000)	-100.0%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	\$ vs. FY18 Budget	% vs. FY18 Budget
475202 - VEHICLES	(42,253)	42,253	321,884	384,125	321,884	51,000	(333,125)	-86.7%
307 - Police Pension Fund	(552,912)	(3,206,731)	(1,293,803)	(3,305,386)	(6,678,844)	(3,759,368)	(453,982)	0.0%
Revenue	(552,912)	(5,541,561)	(1,905,928)	(5,702,886)	(9,157,886)	(6,415,718)	(712,832)	0.0%
30700000 - Police Pension Fund	-	-	-	-	-	-	-	0.0%
36 - Invests & Contribs	-	-	-	-	-	-	-	0.0%
336104 - FIXED INCOME	-	-	-	-	-	-	-	0.0%
336105 - EQUITY INCOME	-	-	-	-	-	-	-	0.0%
336106 - FIXED INCOME	-	-	-	-	-	-	-	0.0%
336107 - INCOME INSUR K-VAR ANNUITY	-	-	-	-	-	-	-	0.0%
39 - Other Sources	-	-	-	-	-	-	-	0.0%
339501 - Misc. Income	-	-	-	-	-	-	-	0.0%
30740400 - PolicePension	(552,912)	(5,541,561)	(1,905,928)	(5,702,886)	(9,157,886)	(6,415,718)	(712,832)	0.0%
36 - Invests & Contribs	(552,912)	(5,541,511)	(1,905,928)	(5,702,886)	(9,157,886)	(6,415,718)	(712,832)	0.0%
336101 - INTEREST INCOME	-	(533,664)	(180,558)	(550,000)	(545,000)	(1,288,000)	(738,000)	134.2%
336103 - UNREALIZED GAIN/LOSS	-	(2,287,861)	(1,230,662)	(2,250,000)	(5,500,000)	(1,932,000)	318,000	-14.1%
336104 - FIXED INCOME	-	-	-	-	-	-	-	0.0%
336105 - EQUITY INCOME	-	-	-	-	-	-	-	0.0%
336106 - FIXED INCOME	-	-	-	-	-	-	-	0.0%
336107 - INCOME INSUR K-VAR ANNUITY	-	-	-	-	-	-	-	0.0%
336404 - EMPLOYEE CONTRIB	(552,912)	(774,770)	(494,709)	(765,000)	(975,000)	(988,350)	(223,350)	29.2%
336406 - VILLAGE CONTRIB 41-240-00	-	(1,945,216)	-	(2,137,886)	(2,137,886)	(2,207,368)	(69,482)	3.3%
39 - Other Sources	-	(50)	-	-	-	-	-	0.0%
339501 - Misc. Income	-	(50)	-	-	-	-	-	0.0%
Expense	-	2,334,830	612,126	2,397,500	2,479,042	2,656,350	258,850	0.0%
30740400 - PolicePension	-	2,334,830	612,126	2,397,500	2,479,042	2,656,350	258,850	0.0%
41 - Salaries & Wages	-	2,152,303	566,656	2,212,000	2,279,070	2,447,350	235,350	0.0%
411010 - SERVICE PENSIONS 51-020	-	2,152,303	425,828	1,640,000	1,735,000	1,887,000	247,000	15.1%
411011 - NONDUTY DISAB PEN 51-030	-	-	26,616	85,000	92,570	95,350	10,350	12.2%
411012 - DUTY DISAB PEN 51-040	-	-	84,971	365,000	340,000	350,000	(15,000)	-4.1%
411013 - SURV SPOUSE PEN 51-060	-	-	29,240	122,000	111,500	115,000	(7,000)	-5.7%
411014 - REFUND OF CONTRIB 51-100	-	-	-	-	-	-	-	0.0%
42 - Employee Benefits	-	12,623	3,875	15,000	10,000	10,000	(5,000)	-33.3%
429013 - MEDICAL EXPENSE	-	12,623	3,875	15,000	10,000	10,000	(5,000)	-33.3%
43 - Prof & Tech Services	-	157,389	31,877	150,000	165,000	175,000	25,000	0.0%
433001 - GENERAL LEGAL SERVICE	-	8,309	-	10,000	10,000	10,000	-	0.0%
433005 - AUDIT FEES	-	-	-	-	-	-	-	0.0%
433006 - FINANCIAL SERVICES	-	138,960	29,832	125,000	140,000	150,000	25,000	20.0%
433022 - ACCOUNTING SERVICES 52-170-03	-	10,120	2,045	15,000	15,000	15,000	-	0.0%
45 - Other Cont. Services	-	12,515	9,718	20,500	24,972	24,000	3,500	44.1%
450004 - MISC SERVICES	-	9,838	548	2,000	2,000	1,000	(1,000)	-50.0%
450017 - BANK CHARGES	-	-	1,199	4,000	4,000	4,000	-	0.0%
450029 - PENSION FILE FEE52-290-34	-	-	7,972	8,500	7,972	8,000	(500)	-5.9%
458002 - MEETING AND CONVENTION	-	1,882	-	5,000	10,000	10,000	5,000	100.0%
458003 - DUES & SUBSCRIPTIONS	-	795	-	1,000	1,000	1,000	-	0.0%
308 - Fire Pension Fund	(497,846)	(4,397,938)	(775,514)	(3,200,725)	(5,021,200)	(3,336,648)	(135,923)	0.0%
Revenue	(497,846)	(5,539,204)	(1,096,961)	(4,463,100)	(6,416,100)	(4,972,723)	(509,623)	0.0%
30800000 - Fire Pension Fund	-	-	-	-	-	-	-	0.0%
36 - Invests & Contribs	-	-	-	-	-	-	-	0.0%
336106 - FIXED INCOME	-	-	-	-	-	-	-	0.0%
30850400 - FirePension	(497,846)	(5,539,204)	(1,096,961)	(4,463,100)	(6,416,100)	(4,972,723)	(509,623)	57.2%
36 - Invests & Contribs	(497,846)	(5,539,204)	(1,096,961)	(4,463,100)	(6,416,100)	(4,972,723)	(509,623)	57.2%
336101 - INTEREST INCOME	-	(996,446)	-	(1,250,000)	(2,150,000)	(1,070,000)	180,000	-14.4%
336105 - EQUITY INCOME	-	(2,323,471)	(961,129)	(850,000)	(2,000,000)	(1,590,000)	(740,000)	87.1%
336405 - FIRE PENSION EE CONTRIBUTION	(497,846)	(519,070)	(135,832)	(625,000)	(528,000)	(502,000)	123,000	-19.7%
336406 - VILLAGE CONTRIB 41-240-00	-	(1,700,217)	-	(1,738,100)	(1,738,100)	(1,810,723)	(72,623)	4.2%
Expense	-	1,141,266	321,447	1,262,375	1,394,900	1,636,075	373,700	0.0%
30850400 - FirePension	-	1,141,266	321,447	1,262,375	1,394,900	1,636,075	373,700	0.0%
41 - Salaries & Wages	-	1,053,415	290,878	1,159,000	1,296,500	1,525,000	366,000	52.5%
411010 - SERVICE PENSIONS 51-020	-	647,015	185,640	740,000	877,500	1,090,000	350,000	47.3%
411012 - DUTY DISAB PEN 51-040	-	297,463	78,004	306,000	306,000	322,000	16,000	5.2%
411013 - SURV SPOUSE PEN 51-060	-	108,938	27,234	113,000	113,000	113,000	-	0.0%
42 - Employee Benefits	-	2,400	1,200	5,000	1,200	1,200	(3,800)	-76.0%
429013 - MEDICAL EXPENSE	-	2,400	1,200	5,000	1,200	1,200	(3,800)	-76.0%
43 - Prof & Tech Services	-	71,768	18,138	82,875	82,375	94,375	11,500	0.0%
433001 - GENERAL LEGAL SERVICE	-	-	-	10,000	2,000	10,000	-	0.0%
433005 - AUDIT FEES	-	-	-	-	-	-	-	0.0%
433006 - FINANCIAL SERVICES	-	59,223	16,088	58,500	66,000	70,000	11,500	19.7%
433021 - ACTUARIAL SERVICES	-	2,375	-	2,375	2,375	2,375	-	0.0%
433022 - ACCOUNTING SERVICES 52-170-03	-	10,170	2,050	12,000	12,000	12,000	-	0.0%
45 - Other Cont. Services	-	13,683	11,232	15,500	14,825	15,500	-	0.0%
450004 - MISC SERVICES	-	4,108	4,402	5,000	5,000	5,000	-	0.0%
450029 - PENSION FILE FEE52-290-34	-	5,601	5,825	6,000	5,825	6,000	-	0.0%
458002 - MEETING AND CONVENTION	-	2,679	1,005	3,500	3,000	3,500	-	0.0%
458003 - DUES & SUBSCRIPTIONS	-	1,295	-	1,000	1,000	1,000	-	0.0%
411 - NLCC-ETSB	-	-	(591,547)	-	(630,355)	9,590	9,590	0.0%
Revenue	-	-	(955,957)	-	(1,519,331)	(835,100)	(835,100)	0.0%
41141000 - NLCC-ETSB	-	-	(955,957)	-	(1,519,331)	(835,100)	(835,100)	0.0%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	\$ vs. FY18 Budget	% vs. FY18 Budget
33 - Intergovernmental	-	-	(955,864)	-	(1,519,231)	(835,000)	(835,000)	0.0%
333001 - JETSB CONTRIBUTION - GURNEE	-	-	(340,064)	-	(340,064)	-	-	0.0%
333002 - JETSB CONTRIBUTION - ZION	-	-	-	-	(60,000)	-	-	0.0%
333415 - CONSOLIDATION GRANT	-	-	(316,559)	-	(554,167)	-	-	0.0%
333506 - 911 SURCHARGE	-	-	(299,241)	-	(565,000)	(835,000)	(835,000)	0.0%
36 - Invests & Contribs	-	-	(93)	-	(100)	(100)	(100)	0.0%
336101 - INTEREST INCOME	-	-	(93)	-	(100)	(100)	(100)	0.0%
Expense	-	-	364,410	-	888,976	844,690	844,690	0.0%
41141010 - NLCC-ETSB-Gurnee	-	-	364,410	-	825,976	728,190	728,190	0.0%
43 - Prof & Tech Services	-	-	13,910	-	58,710	26,500	26,500	0.0%
494601 - LEGAL	-	-	-	-	-	2,500	2,500	0.0%
494602 - AUDIT	-	-	-	-	-	3,000	3,000	0.0%
494603 - MAPPING/ADDRESSING/GIS PROFESS	-	-	-	-	-	1,000	1,000	0.0%
494604 - TRANSLATION SERVICES	-	-	-	-	-	-	-	0.0%
494605 - CONTRACT FEES TO OTHER 911 AUT	-	-	-	-	-	-	-	0.0%
494606 - OTHER PROFESSIONAL SERVICES	-	-	13,910	-	58,710	20,000	20,000	0.0%
44 - Contractual Services	-	-	56,192	-	56,700	43,520	43,520	0.0%
494501 - 911 SYSTEM INFRASTRUCTUR MAINT	-	-	-	-	-	-	-	0.0%
494502 - 911 CALL TAKING/WORKSTAT MAINT	-	-	56,192	-	56,700	43,520	43,520	0.0%
45 - Other Cont. Services	-	-	177,585	-	303,620	283,270	283,270	0.0%
494203 - UTILITIES	-	-	-	-	-	-	-	0.0%
494204 - EMERGENCY BACKUP (UPS/GENERAT)	-	-	-	-	81,250	13,125	13,125	0.0%
494205 - INSURANCE (PROP/LIABILITY)	-	-	-	-	-	-	-	0.0%
494301 - TELEPHONE SERVICE/9-1-1 TRUNKS	-	-	3,407	-	6,560	1,575	1,575	0.0%
494302 - RADIO CIRCUITS	-	-	-	-	-	-	-	0.0%
494303 - NG 9-1-1/ESINET	-	-	-	-	-	-	-	0.0%
494304 - MICROWAVE/BROADBAND-NOT ESINET	-	-	19,899	-	49,765	61,975	61,975	0.0%
494401 - TRAINING	-	-	-	-	-	7,000	7,000	0.0%
494402 - CONFERENCES	-	-	-	-	-	-	-	0.0%
494403 - CERTIFICATIONS	-	-	-	-	-	-	-	0.0%
494404 - TRAINING RELATED TRAVEL	-	-	-	-	-	-	-	0.0%
494405 - MEMBERSHIP DUES	-	-	-	-	-	-	-	0.0%
494511 - RADIO SYSTEM MAINT	-	-	33,626	-	38,000	66,375	66,375	0.0%
494521 - CAD SYS HARDWARE MAINT	-	-	6,910	-	8,525	19,450	19,450	0.0%
494522 - CAD SYS SOFTWARE MAINT	-	-	92,833	-	108,220	76,125	76,125	0.0%
494523 - CAD SYS MDC MAINT	-	-	-	-	-	5,040	5,040	0.0%
494531 - GIS/MAPPING MAINT	-	-	2,241	-	-	2,625	2,625	0.0%
494541 - OTHER SOFTWARE MAINTENANCE	-	-	5,000	-	-	7,980	7,980	0.0%
494551 - VOICE/DATA LOG REC MAINT	-	-	-	-	-	8,500	8,500	0.0%
494561 - EMD MAINTENANCE	-	-	-	-	-	1,500	1,500	0.0%
494571 - OTHER EQUIP MAINTENANCE	-	-	13,670	-	11,300	12,000	12,000	0.0%
46 - Supplies	-	-	78,809	-	83,524	3,000	3,000	0.0%
494206 - FURNITURE AND FIXTURES DISPATC	-	-	78,809	-	78,809	-	-	0.0%
494207 - OFFICE SUPPLIES	-	-	-	-	-	-	-	0.0%
494208 - OTHER FACILITY COSTS	-	-	-	-	4,715	3,000	3,000	0.0%
494801 - OPERATING EXPENSES/SUPPLIES	-	-	-	-	-	-	-	0.0%
47 - Capital	-	-	37,915	-	173,422	221,900	221,900	0.0%
494201 - CAPITAL IMPROVEMENTS	-	-	-	-	-	10,000	10,000	0.0%
494701 - 911 SYSTEM INFRASTRUCTURE	-	-	9,201	-	-	-	-	0.0%
494702 - 911 CALL TAKING EQUIPMENT	-	-	3,509	-	4,000	-	-	0.0%
494711 - RADIO SYS EQUIPMENT	-	-	7,439	-	-	175,000	175,000	0.0%
494721 - CAD SYS HARDWARE	-	-	630	-	-	-	-	0.0%
494722 - CAD SYS SOFTWARE/LIC	-	-	-	-	7,500	10,000	10,000	0.0%
494723 - CAD SYS MDC	-	-	-	-	3,600	15,400	15,400	0.0%
494731 - GIS/MAPPING LICENSES	-	-	-	-	-	-	-	0.0%
494741 - SOFTWARE LICENSES	-	-	-	-	-	-	-	0.0%
494751 - VOICE/DATA/LOG HARDWARE	-	-	12,030	-	-	-	-	0.0%
494761 - EMD HARDWARE/SOFTWARE/EQUIP	-	-	-	-	1,476	1,500	1,500	0.0%
494771 - OTHER SOFTWARE/HARDWARE	-	-	5,107	-	156,846	10,000	10,000	0.0%
48 - Debt Service	-	-	-	-	-	-	-	0.0%
494202 - LEASE OR RENTAL PAYMENTS	-	-	-	-	-	-	-	0.0%
49 - Other Financing Uses	-	-	-	-	150,000	150,000	150,000	0.0%
490001 - REIMBURSEMENT-GURNEE	-	-	-	-	-	-	-	0.0%
494802 - OTHER EXPENSES	-	-	-	-	-	-	-	0.0%
494901 - RESERVE FOR CAPITAL	-	-	-	-	150,000	150,000	150,000	0.0%
41141020 - NLCC-ETSB-Zion	-	-	-	-	63,000	116,500	116,500	0.0%
43 - Prof & Tech Services	-	-	-	-	12,500	10,000	10,000	0.0%
494601 - LEGAL	-	-	-	-	-	-	-	0.0%
494602 - AUDIT	-	-	-	-	-	-	-	0.0%
494603 - MAPPING/ADDRESSING/GIS PROFESS	-	-	-	-	-	-	-	0.0%
494604 - TRANSLATION SERVICES	-	-	-	-	-	-	-	0.0%
494605 - CONTRACT FEES TO OTHER 911 AUT	-	-	-	-	-	-	-	0.0%
494606 - OTHER PROFESSIONAL SERVICES	-	-	-	-	12,500	10,000	10,000	0.0%
44 - Contractual Services	-	-	-	-	-	-	-	0.0%
494501 - 911 SYSTEM INFRASTRUCTUR MAINT	-	-	-	-	-	-	-	0.0%
494502 - 911 CALL TAKING/WORKSTAT MAINT	-	-	-	-	-	-	-	0.0%
45 - Other Cont. Services	-	-	-	-	35,500	35,500	35,500	0.0%

Fund/Account Type/Division/Category/Object	FY16 Actual	FY17 Actual	FY18 Actual	FY18 Budget	FY18 YE Est	FY19 Admin	\$ vs. FY18 Budget	% vs. FY18 Budget
494203 - UTILITIES	-	-	-	-	-	-	-	0.0%
494204 - EMERGENCY BACKUP (UPS/GENERAT)	-	-	-	-	-	-	-	0.0%
494205 - INSURANCE (PROP/LIABILITY)	-	-	-	-	-	-	-	0.0%
494301 - TELEPHONE SERVICE/9-1-1 TRUNKS	-	-	-	-	-	-	-	0.0%
494302 - RADIO CIRCUITS	-	-	-	-	-	-	-	0.0%
494303 - NG 9-1-1/ESINET	-	-	-	-	-	-	-	0.0%
494304 - MICROWAVE/BROADBAND-NOT ESINET	-	-	-	-	-	-	-	0.0%
494401 - TRAINING	-	-	-	-	-	-	-	0.0%
494402 - CONFERENCES	-	-	-	-	-	-	-	0.0%
494403 - CERTIFICATIONS	-	-	-	-	-	-	-	0.0%
494404 - TRAINING RELATED TRAVEL	-	-	-	-	-	-	-	0.0%
494405 - MEMBERSHIP DUES	-	-	-	-	-	-	-	0.0%
494511 - RADIO SYSTEM MAINT	-	-	-	-	5,000	5,000	5,000	0.0%
494521 - CAD SYS HARDWARE MAINT	-	-	-	-	-	-	-	0.0%
494522 - CAD SYS SOFTWARE MAINT	-	-	-	-	1,500	1,500	1,500	0.0%
494523 - CAD SYS MDC MAINT	-	-	-	-	15,000	15,000	15,000	0.0%
494531 - GIS/MAPPING MAINT	-	-	-	-	-	-	-	0.0%
494541 - OTHER SOFTWARE MAINTENANCE	-	-	-	-	-	-	-	0.0%
494551 - VOICE/DATA LOG REC MAINT	-	-	-	-	5,000	5,000	5,000	0.0%
494561 - EMD MAINTENANCE	-	-	-	-	-	-	-	0.0%
494571 - OTHER EQUIP MAINTENANCE	-	-	-	-	9,000	9,000	9,000	0.0%
46 - Supplies	-	-	-	-	5,000	5,000	5,000	0.0%
494206 - FURNITURE AND FIXTURES DISPATC	-	-	-	-	-	-	-	0.0%
494207 - OFFICE SUPPLIES	-	-	-	-	-	-	-	0.0%
494208 - OTHER FACILITY COSTS	-	-	-	-	5,000	5,000	5,000	0.0%
494801 - OPERATING EXPENSES/SUPPLIES	-	-	-	-	-	-	-	0.0%
47 - Capital	-	-	-	-	10,000	66,000	66,000	0.0%
494201 - CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-	0.0%
494701 - 911 SYSTEM INFRASTRUCTURE	-	-	-	-	-	-	-	0.0%
494702 - 911 CALL TAKING EQUIPMENT	-	-	-	-	-	-	-	0.0%
494711 - RADIO SYS EQUIPMENT	-	-	-	-	-	-	-	0.0%
494721 - CAD SYS HARDWARE	-	-	-	-	-	-	-	0.0%
494722 - CAD SYS SOFTWARE/LIC	-	-	-	-	-	-	-	0.0%
494723 - CAD SYS MDC	-	-	-	-	10,000	66,000	66,000	0.0%
494731 - GIS/MAPPING LICENSES	-	-	-	-	-	-	-	0.0%
494741 - SOFTWARE LICENSES	-	-	-	-	-	-	-	0.0%
494751 - VOICE/DATA/LOG HARDWARE	-	-	-	-	-	-	-	0.0%
494761 - EMD HARDWARE/SOFTWARE/EQUIP	-	-	-	-	-	-	-	0.0%
494771 - OTHER SOFTWARE/HARDWARE	-	-	-	-	-	-	-	0.0%
48 - Debt Service	-	-	-	-	-	-	-	0.0%
494202 - LEASE OR RENTAL PAYMENTS	-	-	-	-	-	-	-	0.0%
49 - Other Financing Uses	-	-	-	-	-	-	-	0.0%
490002 - REIMBURSEMENT-ZION	-	-	-	-	-	-	-	0.0%
494802 - OTHER EXPENSES	-	-	-	-	-	-	-	0.0%
494901 - RESERVE FOR CAPITAL	-	-	-	-	-	-	-	0.0%
Grand Total	(854,210)	(8,063,664)	2,415,709	(4,102,412)	(9,800,298)	(6,651,087)	(2,548,675)	0.0%

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SECTION IX – COMPREHENSIVE FEE SCHEDULE

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Reference	Category	Description	Amount
I. BUSINESS LICENSE FEES			
G.M.C. 6-52	Liquor License Application Fee		\$275.00
G.M.C. 6-55	Annual Liquor License Fees	Class 1	\$2,000.00
		Class 2	\$2,250.00
		Class 3	\$2,000.00
		Class 4	\$2,000.00
		Class 5	\$700.00
		Class 6	\$700.00
		Class 7	\$1,200.00
		Class 8	\$2,250.00
		Class 9	\$25.00 per day
		Class 10	\$1,500.00
		Class 11	\$3,000.00
		Class 12	\$250.00
		Class 13	\$500.00
		Class 14	\$2,000.00
G.M.C. 6-7	Liquor License Violations		Not less than \$150.00 and not greater than \$750.00 per offense
G.M.C. 50-60	Peddlers & Solicitors	Commercial Solicitation	\$10 for new 30 day permit; \$5 to renew
		Charitable Solicitation	Exempt
		Transient Merchant and Itineran Vendor Suretly 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
G.M.C. 10-57	Automatic Amusement Machines	Permitted Accessory Use	\$100 plus \$50 per automatic amusement machine
		Special Accessory Use	\$200 plus \$50 per automatic amusement machine
		Special Use	\$500 plus \$50 per automatic amusement machine
G.M.C. 22-132	Bath or Massage Establishment		\$1,000 per establishment
	Auxiliary Massage Establishment		\$200 per establishment
G.M.C. 22-72	Food Delivery Vehicles		\$10.00 per vehicle
Approved by Village Administrator	Juke Box		\$25.00 per machine
G.M.C. 58-37	Junk Yard		\$100 per year
G.M.C. 58-62	Scavenger License		\$1,500.00 per year
G.M.C. 90-33	Public Passenger Vehicle Company License	Company Operating less than 10 Vehicles	\$300.00 per year
		Company Operating more than 10 Vehicles	\$500.00 per year
	Public Passenger Vehicle Chauffeur's License	Application fee (Non-refundable)	\$20.00
		License fee upon issuance	\$20.00
		Public Passenger Vehicle License	\$50.00
G.M.C. 22-7	General Business License (for businesses starting after July 1st, 50% discount of annual fee)	0-9,999 Square Feet	\$150.00 per year
		10,000-19,999 Square Feet	\$300.00 per year
		Greater than 20,000 Square Feet	\$600.00 per year
G.M.C. 22-11	Temporary Business License		\$50.00 per month
G.M.C. 22-4	Non-for-Profit License		Exempt

Reference	Category	Description	Amount	
II. UTILITY FEES				
Ord. #2003-28	Meter Set		\$35.00 No-Show Fee/Return Visit	
G.M.C. 82-68	Turning off Water for Nonpayment or Violations		\$100.00	
G.M.C. 82-66	Hydrant Rental		\$200.00 Deposit for 1" Meter, \$775.00 Deposit for 3" Meter, \$10.00 per week	
G.M.C. 82-111	Hydrant Water Charge		Cost plus \$0.09 per 1000 gallons	
G.M.C. 82-72	Pool Filling		\$200 plus cost of water	
Authorized by Village Engineer	Water Meter Fees	1"	\$449.00	
		1.5"	\$574.00	
		2"	\$718.00	
G.M.C. 82-91	Water Connection	Single-Family Residential	\$1,600.00 per unit	
		Two-Family Residential	\$1,600.00 per unit	
		Multi-family Residential	\$600.00 1-bedroom \$1,200.00 2-bedroom \$1,600.00 3-bedroom	
		Motels	\$600.00 per room, but no less than \$2,400.00	
		Restaurants	\$100.00 per seat, but no less than \$2,400.00	
		Commercial	\$0.24 per square foot, but no less than \$2,400.00	
		Industrial	\$400.00 per Population Equivalent, but no less than \$2,400.00	
		Landscape Irrigation/Sprinkler System Over 500 gallons/hour	\$5,000.00 per 1000 gallons per hour	
		Frontage Fee	\$48.00 per front foot	
G.M.C. 82-112	Water Charge- All Water (May 1, 2018 through April 30, 2019)	Water Base Fee Per Bill - 1" meter and Below	\$10.52	
		Water Base Fee Per Bill - 1.5" meter	\$21.05	
		Water Base Fee Per Bill - 2" meter	\$33.87	
		Water Base Fee Per Bill - 3" meter	\$67.75	
		Water Base Fee Per Bill - 4" meter	\$104.90	
		Water Base Fee Per Bill - 6" meter	\$210.90	
		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	
G.M.C. 82-173	Sanitary Sewer Connection Fee	Single-family Residential	\$1,200.00/unit	
		Two-family Residential	\$1,200.00/unit	
		Multi-family Residential: 1-Bedroom	\$450.00/unit	
		Multi-family Residential: 2-Bedrooms	\$900.00/unit	
		Multi-family Residential: 3-Bedrooms	\$1,200.00/unit	
		Motel	\$450.00/room	
		Restaurant	\$75.00/seat	
		Commercial	\$0.18/square foot	
	Industrial	\$300.00/P.E., minimum \$1,800.00		
G.M.C. 82-256	Sewer Charge (May 1, 2018 through April 30, 2019)		\$1.52 per 1000 gallons	
		Sewer Base Fees (May 1, 2018 - April 30, 2019)	Sewer Base Fee Per Bill - 1" meter and Below	\$3.51
			Sewer Base Fee Per Bill - 1.5" meter	\$7.02
			Sewer Base Fee Per Bill - 2" meter	\$11.22
			Sewer Base Fee Per Bill - 3" meter	\$22.95
			Sewer Base Fee Per Bill - 4" meter	\$34.97
			Sewer Base Fee Per Bill - 6" meter	\$69.93
G.M.C. 70-378	Sewer Charge for Unincorporated Users		50% surcharge	
G.M.C. 82-259	Minimum Charges for Unmetered Residence		Cost for 7,000 gallons of usage per month	
G.M.C. 82-257	Rate for Nonmetered Units in Metered Multi-Family Building or Mix-Use Buildings		Relative Portion of Base Fee and Total Cost	
	Rate for Nonmetered Units in Nonmetered Building		Cost for 7,000 gallons of usage per unit per month	

Reference	Category	Description	Amount
III. ENGINEERING FEES			
Ord. 2011-35	Building Permit Software Maintenance Surcharge Fee	Permit fee less than \$250	\$5.00
		\$250.00 to \$1,000.00	\$10.00
		\$1,000 and up	\$25.00
G.M.C. 70-92	Plat Recording	1 acre or less	\$350.00
		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
G.M.C. 70-378	Public Improvement and Inspection Fees	Minimum Plan/Development Review Fee	\$100 and a fee of 0.5% for public improvements exceeding \$20,000
		Construction Inspection \$1 to \$500,000	3.00% of total cost of public improvements
		Construction Inspection \$500,001 to \$1,000,000	2.50% of total cost of public improvements
		Construction Inspection over \$1,000,000	2.0% of total cost of public improvements
		Driveway or Culvert Inspections	\$25.00
Ord. #2003-38		Work on Right-of-Way Permit Fee	\$25.00
Ord. #1997-73		Water Main Frontage Fee	\$48.00 per linear foot
		Sewer Main Frontage Fee	\$51.00 per linear foot
G.M.C. 70-476 Authorized by Village Engineer	Fee in Lieu of Charges	Fee in Lieu of Detention	\$50,000 per acre foot
		Fee in Lieu of Curb & Gutter Installation	\$38 per linear foot
		Fee in Lieu of Sidewalk Installation	\$5.50 per square foot
Ord. #2002-21	Watershed Development Permit Fees	Initial Application Fee	\$190.00
		Major Development (w/ Floodplain and Wetlands)	\$5,100.00
		Minor Development - No Detention	\$2,040.00
		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	
G.M.C. 70-91	Violations and Penalties	Subdivision Ordinance Violation	Not less than \$500.00 and not more than
G.M.C. 86-44	Violations and Penalties	Fertilizer Violation	Not more than \$750.00

Reference	Category	Description	Amount
IV. BUILDING & DEVELOPMENT FEES			
Ord. #2004-53	Building Permits- All Commercial, Industrial, and Residential Projects (Based on Total Valuation of the Project)	\$1.00 to \$2,000.00	\$80.00
		\$2,000.01 to \$25,000.00	\$80.00 for the first \$2,000.00 plus \$15.75 for each additional \$1,000.00 or fraction thereof, up to and including \$25,000.00
		\$25,000.01 to \$50,000.00	\$442.25 for the first \$25,000 plus \$11.50 for each additional \$1,000.00 or fraction thereof, up to and including \$50,000.00
		\$50,000.01 to \$100,000.00	\$729.75 for the first \$50,000 plus \$8.00 for each additional \$1,000.00 or fraction thereof, up to and including \$100,000.00
		\$100,000.01 to \$500,000.00	\$1,129.75 for the first \$100,000.00 plus \$6.50 for each additional \$1,000.00 or fraction thereof, up to and including \$500,000.00
		\$500,000.01 to \$1,000,000.00	\$3,729.75 for the first \$500,000.00 plus \$5.25 for each additional \$1,000.00 or fraction thereof, up to and including \$1,000,000.00
		\$1,000,000.01 to \$10,000,000.00	\$6,354.75 for the first \$1,000,000.00 plus \$4.40 for each additional \$1,000.00 or fraction thereof, up to and including \$10,000,000.00
		\$10,000,000.01 and above	\$45,954.75 for the first \$10,000,000.00 plus \$2.00 for each additional \$1,000.00 or fraction thereof
Ord. #2004-66	Building Permits- Plan Review Fees (Type of Construction)	One and Two-Family Residential	20% of building permit fee
		Tenant Build-outs	10% of building permit fee
	Commercial, Industrial, and Multi-Family	60% of the building permit fee	
Ord. #2003-76	Building Permits- Zoning Compliance Fee (Type of Construction)	Commercial and Industrial Electrical Permits	\$25.00 when less than 100 square feet and \$50.00 when 100 to 200 square feet per Plan Review fees as applicable for over 200 square feet
		Incidental or Accessory Buildings to Residential One and Two-Family Dwellings	
Ord. #2003-76	Commercial and Industrial Electrical Permits	Low Voltage Wiring	5% cost of construction for work, minimum \$50.00
		First Offense	\$50.00
Ord. #2004-53	Reinspection Fee- All Commercial, Industrial, and Residential Projects	Second Offense	\$75.00
		Third Offense and Up	\$100.00
Ord. #2004-53	Miscellaneous Permits	Per 1/2 hour where no fee indicated	\$35.00 per 1/2 hour, minimum \$35.00
		Decks/Patios	\$40.00 up to 200 square feet and \$0.10 per square foot thereafter
Ord. #2004-53	Residential Electrical Permits	Reroof	\$30.00 Residential \$10.00 Commercial or Industrial per 1,000 square feet, minimum \$75.00
		Siding, Trim Soffit, Fascia, Window Replacement	\$8.00 per \$1,000.00 estimated cost of construction, minimum \$35.00
Ord. #2004-53	Commercial and Industrial Electrical Permits	Swimming Pools/Hot Tub	\$30.00 Residential pool/hot tub, \$100.00 Commercial pool/hot tub
		Fences	\$25.00
Ord. #2004-53	Residential Electrical Permits	Demolition	\$30.00 Principal building, \$10.00 Accessory structure
		Fireplace	\$30.00
Ord. #2004-53	Commercial and Industrial Electrical Permits	Parking Lot, Re-Striping and/or Expansion	\$40.00
		Occupancy Only	\$85.00
Ord. #2004-53	Plumbing Permits	New Construction	\$125.00 per living unit
		Electric Service for Single-Family Remodeling, Alterations, Garages	\$30.00 per 100 amps, minimum \$50.00
Ord. #2004-53	Water Service, Sanitary Sewer, and/or Storm Sewer Inspection	New Electric Service	\$50.00
		New Commercial or Industrial Remodeling	\$100.00 per 100 amps up to 800 amps, over 800 amps \$50.00 per additional 100 amps, minimum \$250.00
Ord. #2004-53	Heating Permits	Signs with Electrical Connection	\$25.00 per 1,500 square feet, minimum \$50.00
		Principal Building	\$30.00 per sign
Ord. #2004-53	Air Conditioning Permits	Per Fixture	\$35.00
		Water Heater	\$12.00
Ord. #2004-53	Elevators, Amusement Rides, etc. Permits	Sump Pumps & Ejector Pits	\$15.00 Residential \$30.00 Commercial
		Water Softeners	\$20.00 each
Ord. #2008-28	Elevators, Amusement Rides, etc. Permits	Backflow Preventer	\$30.00
		Plumbing Alteration	\$15.00 each
Ord. #2008-28	Elevators, Amusement Rides, etc. Permits	Water Service, Sanitary Sewer, and/or Storm Sewer Inspection	\$25.00 Residential \$50.00 Commercial
		Heating Permits	\$50.00
Ord. #2008-28	Elevators, Amusement Rides, etc. Permits	New Construction- Residential	\$45.00 each- per living unit
		New Construction- Commercial or Industrial	\$45.00 each- per living unit
Ord. #2008-28	Elevators, Amusement Rides, etc. Permits	Alteration/Replacement- Residential	\$25.00 per 1,500 square feet, minimum \$50.00
		Alteration/Replacement- Commercial	\$30.00 each
Ord. #2008-28	Elevators, Amusement Rides, etc. Permits	Alteration/Replacement- Residential	\$30.00 each
		Alteration/Replacement- Commercial	\$30.00 each
Ord. #2008-28	Elevators, Amusement Rides, etc. Permits	Amusement Rides	\$45.00 each- per living unit
		Elevator, Dumb Waiter, Escalator-New	\$25.00 per 1,500 square feet, minimum \$50.00
Ord. #2008-28	Elevators, Amusement Rides, etc. Permits	New Construction Reinspection	\$30.00 each
		Elevator- Semi-Annual Inspection	\$30.00 each
Ord. #2008-28	Elevators, Amusement Rides, etc. Permits	Elevator- Semi-Annual Reinspection	\$60.00 per elevator, per occurrence, based on current rate of Thompson Elevator
		Elevator- Semi-Annual Reinspection	\$60.00 based on current rate of Thompson Elevator
Ord. #2008-81	Miscellaneous Permits	Signs	\$60.00 per elevator, per occurrence, based on current rate of Thompson Elevator
		Temporary Use Permits	\$40.00 per application plus \$1.00 per square foot of total sign area. If a double-faced sign is proposed, the square footage fee is charged for each sign face.
			\$35.00

Reference	Category	Description	Amount
V. PLANNING & ZONING FEES			
Ord. #2017-56	Zoning Map Amendment (Zoning District Changes)	Less than 2 acres	\$590
		2 acres up to 10 acres	\$885 + \$30 each additional acre over 2 acres
		10 acres up to 25 acres	\$1,185 + \$30 each additional acre over 10 acres
		25 acres up to 50 acres	\$1,775 + \$30 for each additional acre over 25 acres
		50 acres and above	\$2,955 + \$30 for each additional acre over 50 acres
	Administrative Exemption		\$120
	Text Amendments		\$590 for each petition
	Special Use Permits	R-1, R-2, or R-3 zoned	\$580 for the first request and \$115 for each additional special use
		All other zones	\$885 for the first request and \$590 for each additional special use
		Minor Amendment on R-1, R-2, R-3 zoned	\$115
		Minor Amendment on all other zones	\$295
		Administrative Modification	\$150
		Major Amendment	Same as for Initial Special Use Application
	Planned Unit Developments	Minor Sign Exception	\$55
		Less than 2 acres	\$885
		2 acres up to 5 acres	\$1,185
		5 acres up to 10 acres	\$1,480
		10 acres up to 25 acres	\$1,775 + \$30 each additional acre over 10 acres
		25 acres up to 50 acres	\$2,365 + \$30 each additional acre over 25 acres
		50 acres up to 100 acres	\$2,955 + \$30 each additional acre over 50 acres
		100 acres and above	\$5,915 + \$30 each additional acre over 100 acres
		Administrative Modification	\$295
		Minor Amendment	\$590
		Major Amendment	Same as for Initial PUD Application
		Variations	R-1, R-2, or R-3 zoned
	All other zones		\$1,155
	Site Plan Review	Site Plan Review	\$155
		Site Plan Review Modification	\$50
	Zoning Plan Review (for non-residential building and occupancy permits)	Certificate of Occupancy	\$25
		Non-New Building Space	\$105 + \$80 per subsequent review
		New Building Space (up to 9,999 sq. ft.)	\$105 + \$80 per subsequent review
		New Building Space (10,000 - 49,999 sq. ft.)	\$215 + \$80 per subsequent review
		New Building Space (greater than 50,000 sq. ft.)	\$320 + \$80 per subsequent review
Zoning Appeal	Public hearing required	\$580	
	No public hearing required	\$290	
Zoning Confirmation/Interpretation Letter		\$105 per letter	
Ord. #2017-56	Annexations	Annexations	\$1,775
		Amendments to Annexations	\$1,185
		Annexation (without agreement)	\$105
Ord. #2006-58	Tree Removal Permit Fee	Less than 2 acres	\$100
		2 acres up to 5 acres	\$200
		5 acres up to 25 acres	\$300
		25 acres up to 50 acres	\$400
		50 acres and above	\$500

Reference	Category	Description	Amount
VI. ADMINISTRATIVE FEES			
Village Administrator Approval 3/13/03	Copies of Village Documents	BOCA Amendments	\$2.00
		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	
	Maps	Comprehensive	\$3.00
		Sanitary Sewer	\$5.00
		Storm Sewer	\$5.00
		Street	\$5.00
		Water Main	\$5.00
		Zoning	\$5.00
Colorized		\$15.00	
5 ILCS 140/6	Freedom of Information Act Copies	Pages	First 50 Copies Free, \$0.15 for add. Page
		Plans & Plats	\$0.05 per sq. ft.
		CDs	\$0.50 per CD
		VHS Tapes	\$1.50 per tape
Section 1-11	General Penalty for Violation of Code	General Fine	Not to exceed \$750 per violation per day
VII. POLICE DEPARTMENT FEES			
625 ILCS 5/11-416	Accident Reports		\$5.00 each
	Accident Report Copy Reconstruction		\$20.00 each
5 ILCS 140/6(a)	Freedom of Information Act Request		Free up to 50 pages. \$0.15 per page afterward. \$.50 for CDs & DVDs
G.M.C. 78-107	Parking Violation paid within 30 days		Not less than \$5.00 and not greater than \$1000.00
	Parking Violation 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 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. 78-41	Administrative Seizure Fee	6-303	\$500 plus any applicable towing and storage fees
		DUI	\$750 plus any applicable towing and storage fees
G.M.C. 78-167	Red Light Camera Violation		\$100.00 per citation
G.M.C. 30-44	False Alarms	False Alarm- First and Second	\$0.00
		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

Reference	Category	Description	Amount
VIII. FIRE DEPARTMENT FEES			
Authorized by Fire Chief	Burn Permits		Based on the number of lots and the number of days needed to burn. Minimum \$25 Maximum \$250
	Public Education Programs	Resident CPR	\$35.00
		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 Reports	EMS Report	\$25.00 per report
	Fire Report	N/C	
Ord. #2001-84	Spills		As dictated per State Statute
Ord. #2001-85	Specialized Rescue		As dictated per State Statute
G.M.C. 34-33	Fire Prevention	General Plan Review	\$0.0125 per square foot, minimum of \$37.50
	Certificate of Occupancy	Commercial and Industrial	\$62.50
		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	\$62.50
		Special Inspections	\$125.00
		First & Second Inspections	No Charge
		Third Inspection	\$50.00
		Fourth and Subsequent Inspections	\$75.00
		Res. #2009-05	Ambulance & Rescue Fees
ALS Level 2	\$1,336.55		
BLS	\$1,081.97		
Mileage ALS / BLS	\$12.72 / \$12.36		
Motor Vehicle Accident/Extrication	\$1,235.85		

Reference	Category	Description	Amount
IX. TAXES			
G.M.C. 10-33	Amusement Tax		3.00% of gross receipts
G.M.C. 74-122	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. 74-152	Hotel/Motel Occupancy Tax		5.00% 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. 74-178	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. 74-202	Food and Beverage Tax		1.00% of purchase price of prepared food or alcoholic liquor
G.M.C. 74-31	Home Rule Municipal Retailer's Occupation Tax		1.00% of selling price of all tangible personal property
G.M.C. 74-61	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. 74-91	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
Ord. #1989-164	911 Surcharge		\$0.75 cents per month per network connection
Ord. #2008-12	Cable Franchise Fee		5% of gross revenue
Ord. #2010-26	Simplified Municipal Telecommunications Tax		6% of gross charges for origination or termination of electronic communications in the Village



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: A specified and distinguishable line of work performed by a Division.

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.

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

AMUSEMENT TAX: The Village levies a 3.0% home-rule amusement tax on admission fees to amusements within the Village.

APPROPRIATION: A legal authorization granted by the Village Board to make expenditures and incur obligations for specific purposes. The Board appropriates funds annually by Department, agency, or project at the beginning of each fiscal year based upon the adopted Annual Fiscal Plan/Budget. Additional appropriations may be approved by the Board during the fiscal year by amending the Annual Fiscal Plan/Budget and appropriating the funds for expenditure.

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 is greater than or equal to the amount it spends on goods, services, and debt interest.

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: A fiscal plan showing estimated expenditures, revenue, and service levels for a specific fiscal year.

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

COMPARABLE COMMUNITIES: Other Cities, Villages, and/or Towns which are composed of similar characteristics such as population, economy, or location. The Village of Gurnee has defined its

comparable communities as (in alphabetical order): Buffalo Grove; Deerfield; Highland Park; Lake Forest; Libertyville; Mundelein; Northbrook; Vernon Hills; and Wheeling.

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

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.

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

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

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.

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 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.

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 TYPE: In governmental accounting, all funds are classified into eight fund types: General, Special Revenue, Debt Services, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

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

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

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

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

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

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

H

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

HOTEL/MOTEL TAX: A municipal tax of 5% 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.

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: The underlying permanent foundation or basic framework.

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 FUND: Fund used to account for the financing of goods or services provided by one Department to another Department on a cost reimbursement basis.

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

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.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current financial period. Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

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 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.

P

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

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.

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.

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 HOTEL 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 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.

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

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

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

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

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

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

T

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

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

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

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

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

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

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

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

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

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

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

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

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

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

U

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

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

UNRESERVED FUND BALANCE: The combination of committed, assigned and unassigned fund balance categories.

V

VILLAGE ADMINISTRATOR: The Village Administrator is the chief administrative officer of the Village and is also responsible for the proper administration of all affairs, Departments and offices of the Village. The position is appointed by the Mayor, with the approval of the Village Board.

VILLAGE ATTORNEY: Serves as the legal representative for the Village government and is appointed by the Village Board of Trustees.

VILLAGE CLERK: The Clerk is elected at-large for a four-year term and is the recording officer of the Village. The Clerk is responsible for attending all meetings of the Board of Trustees and keeping records of the proceedings.

VILLAGE TREASURER: Appointed by the Village Board of Trustees to serve as chief fiscal officer of the Village.

W

WARREN TOWNSHIP: Formed in 1850 and named after Continental Army Major General Joseph Warren, modern day Warren Township provides a variety of social and recreational services to residents of Gurnee, Grayslake, Waukegan, Wadsworth, Gages Lake, Grandwood Park, Park City and Old Mill Creek. The Township also houses the Township Assessor who assesses the valuation of property within the Township. The Township center is located at 17801 West Washington Street.

WARREN TOWNSHIP HIGH SCHOOL DISTRICT: Since its formation in 1917, Warren Township High School District 121 has grown to two campuses located 4.5 miles apart. There are more than 4,000 students divided between two campuses representing one comprehensive high school program for more than 61,000 residents from Gurnee, Grayslake, Waukegan, Wadsworth, Beach Park, Gages Lake, Wildwood, Grandwood Park, Millburn, Park City, and Old Mill Creek.

WARREN-WAUKEGAN FIRE PROTECTION DISTRICT (WWFPD): A fire protection district comprised of a 32-square-mile area stretching from Waukegan, Illinois, to Route 45. The WWFPD obtains fire and ambulance coverage by contracting for services with the Gurnee Fire Department.

WATER DETENTION: Water that is temporarily stored and allowed to release.

WATER DISTRIBUTION SYSTEMS: Transmission lines carry raw water supply to the plant or carry treated water to the system. Distribution lines deliver water through complex pipe networks. System appurtenances include valves, hydrants, pressure regulators, and altitude valves.

WATER RETENTION: Water that is impounded and not allowed to release.

WATER TREATMENT: Water is treated to remove disease producing bacteria, unpleasant tastes and odors, particulate and colored matter (turbidity), and hardness and to lower the levels of any contaminants when necessary to meet water quality standards.

WATERWORKS SYSTEM: A waterworks system is created or expanded to supply a sufficient volume of water at an adequate pressure.

WOODLAND DISTRICT 50: Woodland School District 50 is an elementary district located in northern Lake County composed of early childhood through eighth grade. District 50 serves all of Gages Lake and Wildwood, as well as parts of Gurnee, Grayslake, Park City, Third Lake, Old Mill Creek, Wadsworth, Lake Villa, Waukegan, and Libertyville.

COMMONLY USED ACRONYMS

ADA	Americans with Disabilities Act
AED	Automatic External Defibrillator
ALS	Advanced Life Support
ANI/ALI	Automatic Number Identification/Automatic Location Identification
APWA	American Public Works Association
BEAST	Bar-coded Evidence Analysis Statistics and Tracking System
BLS	Basic Life Support
CABS	Computer Aided Booking System
CADS	Computer Aided Dispatch System
CAFR	Comprehensive Annual Financial Report
CARS	Computer Aided Reporting System
CIP	Capital Improvement Program
CD	Community Development
CLC-JAWA	Central Lake County Joint Action Water Agency
Com Ed	Commonwealth Edison
CPI	Consumer Price Index
CSO	Community Service Officer
DARE	Drug Awareness Resistance Education
DCCA	Department of Commerce and Community Affairs
DHS	Department of Homeland Security
DUI	Driving Under the Influence of Drugs or Alcohol
EAB	Emerald Ash Borer
EAV	Equalized Assessed Valuation
EMS	Emergency Medical Service
EOC	Emergency Operations Center
EOP	Emergency Operations Plan
EPA	Environmental Protection Agency
ETSB	Emergency Telephone System Board
FAR	Floor Area Ratio
FEMA	Federal Emergency Management Agency
FOP	Fraternal Order of Police
FTE	Full Time Equivalents
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
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
HTML	Hyper-text Markup Language
HVAC	Heating, Ventilation and Air Conditioning
IAFF	International Association of Fire Fighters

ICMA	International City Managers Association
ICOP	Illinois Council of Police
IDOT	Illinois Department of Transportation
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
LGDF	Local Government Distributive Fund
LGTF	Local Government Tax Fund
MABAS	Mutual Aid Box Alarm System
MCAT	Major Case Assistance Team
MCU	Major Crash Unit
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
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
WM	Waste Management
WNPL	Warren Newport Public Library



SECTION XI – APPENDIX

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The Village of Gurnee

Accounts Receivable Policy

Kristina M. Kovarik, Mayor

Mary Jo Kollross, Clerk

Ray Damijonaitis
Hank Schwarz
Greg Garner

Jeanne Balmes
Patrick Perry
Lyle Foster

Trustees

James Hayner
Village Administrator

Tina Smigielski
Finance Director

Adopted by the Village Board
July 10, 2006

VILLAGE OF GURNEE

ACCOUNTS RECEIVABLE POLICY

I. 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.

II. 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 and, on at least an annual basis, determine when collection efforts have been exhausted and amounts should be written off as bad debt.

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.

A. 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 Department. The Utility Division is responsible for obtaining water / sewer usage amounts by customer and remitting that information to the Finance Department. Thereafter, the Finance Department 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.

B. 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).

C. 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).

D. Miscellaneous receivables 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 Department 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.

III. Water / Sewer Accounts and Miscellaneous Receivables Policy Statements

Water / Sewer accounts and Miscellaneous receivables are under the supervision and control of the Finance Director. Only those received under the supervision of the Finance Director are covered by the Water / Sewer Accounts and Miscellaneous Receivables Policy Statements.

A. For accounts that become past due, procedures are in place, consistent with Village Ordinances, to ensure proper delinquent notice is provided to the customer and when possible continued service is restricted, unless continuation of service is required by law or resolution, until such accounts are current.

B. The Finance Director or his/her designee is permitted to approve payment plans not in excess of one year, and/or the forgiveness of debt up to \$1,000 per account. The Village Administrator is permitted to approve payment plans not in excess of one year, and/or the forgiveness of debt up to \$5,000 per account. Amounts in excess of \$5,000 will require approval of the Village Board.

IV. Ambulance Charge Accounts Policy Statements

Ambulance Charge accounts are under the supervision and control of the Fire Chief. Only those received under the supervision of the Fire Chief are covered by the Ambulance Charge Accounts Policy Statements.

A. Insured Village residents will have their co-payments waived. Uninsured residents will be required to submit a letter in writing to the Fire Chief or his/her designee requesting a hardship exemption. Hardships will be determined on a case by case basis. Residents receiving a hardship exemption may have their fee waived or discounted for resident rescue services, subject to the approval levels following in Section IV(B). In the event that a resident does not have insurance and does not request or is not granted a hardship exemption, said resident will receive the same co-payment waiver that an insured resident would receive and will be charged the Medicare allowable.

B. The Fire Chief or his/her designee is permitted to approve payment plans not in excess of one year, and/or the forgiveness of debt up to \$1,000 per account. The Village Administrator is permitted to approve payment plans not in excess of one year, and/or the forgiveness of debt up to \$5,000 per account. Amounts in excess of \$5,000 will require approval of the Village Board.

V. Parking Ticket Fines Policy Statements

Parking Ticket fines are under the supervision and control of the Police Chief. Only those received under the supervision of the Police Chief are covered by the Parking Ticket Fines Policy Statements.

A. Parking ticket fines are issued pursuant to current Police Department Policy and Procedure Manual(s) and/or Local Ordinance and State Statute, which ensure proper notice is provided regarding adjudication processes and potential fine escalations.

B. Traffic and Non-Traffic citations are not covered by this Policy, but rather, are governed by the Police Department Policy and Procedure Manual(s) and/or Local Ordinance and State Statute.

VI. General Policy Statements

The following policy statements are applicable to all four types of accounts receivable referenced under the General Guidelines of this policy.

A. The Finance Director 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.

B. Where practical and cost effective, external collection agencies may be used consistent with all federal and state notice requirements.

C. 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, at which point such 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.

D. This Policy does not supersede any local, state, or federal ordinances, statutes, or laws.

*G:\Policies & Procedures\AR_Policy.doc
January 14, 2009*



The Village of Gurnee

Debt Policy

Kristina M. Kovarik, Mayor

Mary Lou Paff, Clerk

Ray Damijonaitis

Greg Garner

Hank Schwarz

Thomas Chamberlain

Jeanne Balmes

Karen Wasser

Trustees

James Hayner

Village Administrator

Tina Smigielski

Finance Director

Adopted by the Village Board
December 19, 2005

VILLAGE OF GURNEE DEBT POLICY

A debt policy is a formal document governing when, how, for what purposes, and to what extent debt may be issued. A sound debt policy will provide benefit and guidance to the Village of Gurnee not only as to how it manages the repayment of outstanding debt, but can serve to augment the Capital Improvement Program. Debt policy can:

- Help avoid common pitfalls of debt issuance and management.
- Promote long-term financial stability, including managing tax levies.
- Send a message regarding fiscal responsibility to the community.
- Assist in not only maintaining but improving bond ratings.
- Enhance regulatory compliance matters.
- Assure that borrowing is done at the lowest cost to the community.

Debt Policy and Rating Agencies:

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.

General Guidelines:

An effective debt policy should be firm in intent but not onerous to the extent that flexibility in approach toward use and design of debt becomes difficult. Elements should include, but not be limited to, the purposes for which debt may or may not be used, the limitations of debt, and the standards for debt issuance. The following represent elements of the debt policy for the Village of Gurnee:

1. 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. In terms of this and other policy statements, long-term debt will be bonded indebtedness whose maturity is at least ten years from the date of original issue.
2. 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.

3. 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 those cases, approval of the President and Board of Trustees will be required in order to proceed.
4. 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.
5. 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.
6. The Village, a home-rule community, will adopt the threshold set-forth by State Statutes for non-home rule municipalities' limitation of the amount of debt that may be legally incurred. The limitation set by the Statute is 8.625% of the most recent Equalized Assessed Valuation of the Real Estate in the corporate boundaries of the Village. This measurement will be presented annually as part of the Village's Comprehensive Annual Finance Report (CAFR) Statistical Section.
7. Overall, the Village will repay any indebtedness incurred in the shortest possible time without creating undue hardship for tax or ratepayers.
8. 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.
9. 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.
10. 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.

While the Village intends to match its borrowing needs with those identified within the approved Capital Improvement Program or in some cases, the refunding of outstanding debt at a lower net interest cost with long-term debt, there may be instances with other debt may be advantageous to issue. Additionally, there may be a need to employ what will be defined as interim debt. The following policies are applicable to the issuance of either short-term or interim debt:

1. Short-term debt shall be considered indebtedness issued for a term of 10-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.
2. Interim debt shall be considered indebtedness issued for a term of less than 5-years. 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. Repayment will occur over a period not to exceed the useful life of the underlying asset but in any case, no longer than 5-years, although the period could vary depending on the nature of the asset financed. In terms of internal borrowing for purposes other than capital acquisition, the term will be no greater than 5-years.

Policy on 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:

1. 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.
2. The Village will maintain rates and fees necessary to conform to bond coverage requirements that may be required.
3. 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.

Village Board Authorizations:

All long, short, and interim term borrowing shall require approval of the President and Board of Trustees prior to authorization.

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.

Bond Covenants and Laws:

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.



The Village of Gurnee

Fixed Asset Policy

Kristina M. Kovarik, Mayor
Andy Harris, Clerk

Jeanne Balmes
Greg Garner
Michael Jacobs

David Ohanian
Cheryl Ross
Hank Schwarz

Trustees

James Hayner
Village Administrator

Tina Smigielski
Finance Director

Adopted by the Village Board
June 4, 2007

Village of Gurnee

Fixed Asset Policy

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 Department each time an asset is purchased, updated, transferred or disposed; and (c) conduct physical inventories of assets.

I. 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 VII herein and having a useful life of more than one year. Those assets identified pursuant to this policy as set forth in Section VII shall be recorded and depreciated, if applicable, by the Director of Finance in the Fixed Asset System.

II. INVENTORY, VALUING, CAPITALIZING, AND DEPRECIATION

A. 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.

B. Fixed Assets

1. 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.

2. Capitalizing 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.

Village of Gurnee Fixed Asset Policy

Capital Assets should be capitalized if they meet the following criteria:

- Tangible
- Useful life of more than one year (benefit more than a single fiscal period)
- 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.

3. Fixed Asset Categories:

a) 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.

b) 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.

c) 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

d) 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.

e) 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.

III. 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.

Village of Gurnee
Fixed Asset Policy

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.

IV. MODIFICATIONS 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.

V. PHYSICAL INVENTORY OF ASSETS

A physical inventory, done by an outside appraisal company or the Village's property insurance carrier, of capital assets will be conducted every 7 years. The Village's accounting records will then be adjusted to reflect the current fixed asset inventory list. At the end of every fiscal year, the Finance Department 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 Department at the time of acquisition or disposal.

VI. DEPRECIATION

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.

Village of Gurnee
Fixed Asset Policy

VII. CAPITAL ASSET CATEGORIES AND USEFUL LIVES

Asset Type	Years	Capitalization Threshold
Land	N/A	\$1
Land Improvements (Exhaustible)		
Parking Lots	20	\$25,000
Fences	20	\$25,000
Pedestrian Bridges	20	\$25,000
Bike Paths	20	\$25,000
Landscaping	30	\$25,000
Buildings	50	\$50,000
Building Improvements		
HVAC	20	\$50,000
Re-Roofing	20	\$50,000
Electrical & Plumbing	30	\$50,000
Carpet Replacement	10	\$50,000
Vehicles		
Police Squads	3	\$25,000
General Vehicles	8	\$25,000
Small Trucks	11	\$25,000
Large Trucks	15	\$25,000
Ambulances	15	\$25,000
Ladder Truck	25	\$25,000
Fire Engines, pumpers	15	\$25,000
Machinery & Equipment		
Fire equipment (ladders, hoses)	10	\$25,000
Police Communications	10	\$25,000
Equipment		
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



The Village of Gurnee

Fund Balance Policy - General Corporate Fund

Kristina M. Kovarik, Mayor
Andy Harris, Clerk

Jeanne Balmes
Greg Garner
Michael Jacobs

Kirk Morris
Cheryl Ross
Hank Schwarz

Trustees

James Hayner
Village Administrator

Diane Lembesis
Finance Director

Adopted by the Village Board
November 2, 1998

Amended
March 7, 2011

Village of Gurnee

Fund Balance Policy

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.

I. 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.

II. 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.

III. POLICY

A. 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).

B. 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").

C. 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.

The levels of other required restrictions, commitments and assignments will fluctuate depending on activity.

D. This policy may be amended from time to time as determined by the Board of Trustees.

E. The Village will spend the most restricted dollars before less restricted, in the following order:

- 1) Restricted,
- 2) Committed,
- 3) Assigned,
- 4) Unassigned.

F. The Village Administrator and Director of Finance will recommend to the Village Trustees if a portion of fund balance should be assigned.



Investment Policy

Kristina M. Kovarik, Mayor
Andy Harris, Clerk

Trustees

Don Wilson
Cheryl Ross
Jeanne Balmes

Karen Thorstenson
Greg Garner
Tom Hood

Staff

Pat Muetz
Village Administrator

Brian Gosnell
Finance Director

Adopted by the Village Board
July 10, 2006

Amended
September 14, 2015

**VILLAGE OF GURNEE
INVESTMENT POLICY
Updated: September 14, 2015**

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.

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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The Village of Gurnee

Identity Theft Policy

Kristina M. Kovarik, Mayor

Andy Harris, Clerk

Jeanne Balmes
Greg Garner
Michael Jacobs

David Ohanian
Cheryl Ross
Hank Schwarz

Trustees

James Hayner
Village Administrator

Tina Smigielski
Finance Director

Adopted by the Village Board
November 3, 2008

I. 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.

II. PROGRAM PURPOSE AND DEFINITIONS

A. 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:

1. Identify relevant Red Flags for new and existing covered accounts and incorporate those Red Flags into the Program;
2. Detect Red Flags that have been incorporated into the Program;
3. Respond appropriately to any Red Flags that are detected to prevent and mitigate Identity Theft; and
4. 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.

B. 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:

1. Any account the Village offers or maintains primarily for personal, family or household purposes, that involves multiple payments or transactions; and
2. 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.

III. 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:

A. Notifications and Warnings From Credit Reporting Agencies

Red Flags

- 1) Report of fraud accompanying a credit report;
- 2) Notice or report from a credit agency of a credit freeze on a customer or applicant;
- 3) Notice or report from a credit agency of an active duty alert for an applicant; and
- 4) Indication from a credit report of activity that is inconsistent with a customer’s usual pattern or activity.

B. Suspicious Documents

Red Flags

1. Identification document or card that appears to be forged, altered or inauthentic;
2. Identification document or card on which a person’s photograph or physical description is not consistent with the person presenting the document;
3. 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
4. Application for service that appears to have been altered or forged.

C. Suspicious Personal Identifying Information

Red Flags

1. Identifying information presented that is inconsistent with other information the customer provides (example: inconsistent birth dates);
2. Identifying information presented that is inconsistent with other sources of information (for instance, an address not matching an address on a credit report);
3. Identifying information presented that is the same as information shown on other applications that were found to be fraudulent;
4. Identifying information presented that is consistent with fraudulent activity (such as an invalid phone number or fictitious billing address);
5. Social security number presented that is the same as one given by another customer;
6. An address or phone number presented that is the same as that of another person;
7. 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
8. A person's identifying information is not consistent with the information that is on file for the customer.

D. Suspicious Account Activity or Unusual Use of Account

Red Flags

1. Change of address for an account followed by a request to change the account holder's name;
2. Payments stop on an otherwise consistently up-to-date account;
3. Account used in a way that is not consistent with prior use (example: very high activity);
4. Mail sent to the account holder is repeatedly returned as undeliverable;
5. Notice to the Village that an account has unauthorized activity;
6. Breach in the Village's computer system security; and
7. Unauthorized access to or use of customer account information.

E. Alerts from Others

Red Flag

1. 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.

IV. DETECTING RED FLAGS.

A. 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

1. Require certain identifying information such as name, service address, relationship to service address (owner or renter), mailing address, telephone number, or other identification;
2. Verify existence of a business entity against the Village's business license database; and
3. Independently contact the customer if any information is questionable in nature.

B. 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

1. Verify the identification of customers if they request information (If request from resident will only accept requests in person or via telephone. If request from business can accept requests in person, via telephone, via e-mail, via facsimile);
2. Verify the validity of requests to change billing addresses; and
3. Verify changes in banking information given for billing and payment purposes.

V. 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

1. Continue to monitor an account for evidence of Identity Theft;
2. Contact the customer;
3. Change any passwords or other security devices that permit access to accounts;
4. Reopen an account with a new number;
5. Notify the Director of Finance for determination of the appropriate step(s) to take;
6. Notify law enforcement; or
7. 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:

1. Ensure that its website(s) used for account transactions is secure or provide clear notice that the website(s) is not secure;
2. Ensure complete and secure destruction of paper documents and computer files containing customer information;
3. Ensure that computer user accounts and computers are password protected in compliance with the Village's Information Systems Security Policy;
4. Keep offices clear of papers containing customer information;
5. Request only the last 4 digits of social security numbers (if any);
6. 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
7. Require and keep only the kinds of customer information that are necessary for Village purposes.

VI. 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 Department 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 those changes to the Program.

VII. PROGRAM ADMINISTRATION.

A. Oversight

Responsibility for developing, implementing and updating this Program lies with the Village Finance Department. 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.

B. 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.

C. 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.

1. Require that service providers have such policies and procedures in place; and
2. Require that service providers review the Village's Program and report any Red Flags to the Finance Director.

D. 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 Department 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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Pension Funding Policy

Kristina M. Kovarik, Mayor
Andy Harris, Clerk

Trustees

Don Wilson
Cheryl Ross
Jeanne Balmes

Karen Thorstenson
Greg Garner
Tom Hood

Staff

Pat Muetz
Village Administrator

Brian Gosnell
Finance Director

Adopted by the Village Board
July 11, 2016

VILLAGE OF GURNEE PENSION FUNDING POLICY

I. 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:

- A. Gurnee Fire Pension Fund
- B. Gurnee Police Pension Fund
- C. Illinois Municipal Retirement Fund (IMRF)

II. 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:

- A. **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.

- B. **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.
- C. **Intergenerational Equity** - Maintain intergenerational equity so that the cost of benefits is paid by the generation of taxpayers who receive services from pension participants.
- D. **Contributions as a Stable Percentage of Payroll** - Contributions should be managed so that employer costs remain consistent as a percentage of payroll over time.
- E. **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.
- F. **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.

III. **Annual Required Contribution (ARC) Policy Assumptions**

The Village of Gurnee will determine its Annual Required Contribution (ARC) using the following principles and assumptions:

- A. The ARC will be calculated by an enrolled actuary.
- B. The ARC will include the normal cost for current service and amortization to account for any under or over-funded amount.
- C. Police and Fire Pension Funds:
 - a. 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:

- i. Investment rate of assumption – 7.0% per year
- ii. Salary increase assumption – 5.5% per year
- iii. Cost of living adjustment:
 - 1. Tier 1: 3.00% annually, compounded
 - 2. Tier 2: 2.00% annually, simple
- iv. Rate of inflation – 2.50%
- v. Non-economic assumptions shall be determined by Village management in consultation with the actuary and Pension Funds to reflect current experience.
- vi. 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.
- vii. 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.

IV. 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.

V. 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. 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.
- B. The Village's annual operating budget shall include the Village's contribution to the Police and Fire Pensions and IMRF Funds.
- C. The Village's Comprehensive Annual Financial Report (CAFR) shall be published on its website. In this report, the Village will reflect the Village's annual required contribution and the value of the outstanding pension liabilities as directed by the Governmental Accounting Standards Board.

VI. 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.

VII. Effective Date

This policy shall be effective immediately upon approval by the Village Board of Trustees.



The Village of Gurnee

Purchasing Policy

Kristina M. Kovarik, Mayor
Mary Lou Paff, Clerk

Ray Damijonaitis	Thomas Chamberlain
Greg Garner	Jeanne Balmes
Hank Schwarz	Karen Wasser

Trustees

James Hayner	Tina Smigielski
Village Administrator	Finance Director

Adopted by the Village Board
December 19, 2005

Village of Gurnee

Purchasing Policy

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Village of Gurnee

Purchasing Policy

1.0 Purpose:

- 1.1 To establish orderly purchasing procedures whereby authorized personnel may obtain commodities, supplies, and services in accordance with policies outlined in the Village Municipal Code relating to municipal purchasing.

2.0 Policy:

2.1 Purchases in Excess of Twenty Thousand Dollars

- 2.1.1 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 by a contract or purchase order through the formal bidding process (section 2.7) 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.
- 2.1.2 Purchases made in conjunction with the State of Illinois Joint Purchase Contracts (section 2.9) satisfy all the bid requirements.
- 2.1.3 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.
- 2.1.4 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 bid (section 2.7). 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.

2.2 Purchases Between One Thousand Dollars & Twenty Thousand Dollars

- 2.2.1 Purchases between \$1,000 and \$20,000 are considered formal purchasing, however, they are not required to follow the formal bidding process (section 2.7). 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 (section 2.3).
- 2.2.2 A purchase requisition shall be entered into the Village Finance Computer System prior to making such purchases. Once entered, the requisition must be approved by the respective department head and the Village Administrator. After appropriate approval is obtained online, a purchase order (section 2.5) will be printed by the Finance Department and forwarded to the requesting department.
- 2.2.3 A competitive price comparison (section 2.6) 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 entered on the purchase requisition under the quotes screen.
- 2.2.4 Once the purchase is received, the requesting department must mark the purchase order number and item(s) received in the Finance Computer System. All packing slips shall be turned into the Accounts Payable Department and mach up with the appropriate invoice.
- 2.2.5 Emergency purchases under this section will follow the same procedures as outlined in section 2.1.4

2.3 Purchases Under One Thousand Dollars

- 2.3.1 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 petty cash purchasing (section 2.4).
- 2.3.2 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.

- 2.3.3 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 as a field purchase order for department head approval. This receipt or slip is to be turned into the Accounts Payable Department with the field purchase order number marked. 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. Receipts or packing slips must be turned in on all purchases.
- 2.3.4 Emergency purchases under this section shall be handled by a memo and confirming purchase requisition (section 2.5.2) to the respective department head detailing the emergency and the necessary purchase(s).

2.4 Purchasing Under Forty Dollars (Petty Cash)

- 2.4.1 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.
- 2.4.2 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 Department for documentation each time the petty cash bank needs to be replenished.

2.5 Purchase Orders & Requisitions

- 2.5.1 Purchase orders are required for all purchases over \$1,000. 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. Once appropriate approval has been received, the purchase order will be issued by the Finance Department. The respective department heads are responsible for all their authorized expenditures.
- 2.5.2 If the goods or service have already been received, or verbally ordered, the requisition is to be marked "Confirming." A confirming purchase requisition shall be used only in cases of emergency as stated in sections 2.1.4, 2.2.5, and 2.3.4 or when the purchase is previously approved through formal bidding, bid waiving, or quotations.
- 2.5.3 Purchase orders shall be issued by the Finance Department 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.

- 2.5.4 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.

2.6 Competitive Price Comparisons

- 2.6.1 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.

2.7 Formal Bidding Process

- 2.7.1 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.
- 2.7.2 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.
- 2.7.3 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.
- 2.7.4 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.
- 2.7.5 The requesting department shall arrange the bid's opening date with the Village Administrator unless waived.

- 2.7.6 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.
- 2.7.7 All proposals to award purchase orders or contracts through the formal bidding process shall be published once at least 10 days in advance of the date announced for the receiving of bids, in a newspaper of general circulation in the Village's jurisdiction.
- 2.7.8 Advertisement of bids shall describe the character of the proposed contract, purchase, or improvement in sufficient detail to enable the bidders to know what their obligation will be, either in the advertisement itself, or by reference, to detailed plans and specification on file at the time of publication of the announcement. The advertisement shall also state the date, time, and place assigned for the opening of bids, and that no bids will be acceptable subsequent to the time indicated in the announcement.
- 2.7.9 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. The bid must also be posted in the Demand Star Bidding System. In the case where a bid packet may be costly to reproduce, a charge for the package may be assessed.
- 2.7.10 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.
- 2.7.11 All sealed bids will be opened publicly and read by the authorized representative.
- 2.7.12 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 award recommendation shall be submitted to the Village Administrator for placement on the next Village Board agenda for their consideration.
- 2.7.13 The Village Board shall award any contract or purchase subject to bid over \$20,000.
- 2.7.14 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.

- 2.7.15 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.

2.8 Exceptions to the Formal Bidding Process

- 2.8.1 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.
- 2.8.2 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.
- 2.8.3 Contracts for utility services, where no reasonable competitive alternatives are available, such as water, sewer, local telephone, natural gas, and electric services.
- 2.8.4 Contracts with the Federal government or agency thereof or purchases under the State of Illinois Joint Purchasing Act.

2.9 State Purchasing

- 2.9.1 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.
- 2.9.2 The Village shall keep a complete file on all State Purchasing contracts complete with specifications and prices.
- 2.9.3 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.

- 2.9.4 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.
- 2.9.5 It may also be beneficial to the Village to join with other units of local government 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 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.

2.10 Contracts Exempt from Purchasing Regulations

- 2.10.1 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.

2.11 Invalid Purchase Contracts

- 2.11.1 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.

3.0 **Exceptions to the Purchasing Policy**

- 3.1 The Gurnee Village Board must approve any deviations or exceptions to the Village of Gurnee's Purchasing Policy.
- 3.2 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.

Village of Gurnee

Purchasing Policy

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The Village of Gurnee

Social Security Number Protection Policy

Kristina M. Kovarik, Mayor
Andy Harris, Clerk

Jeanne Balmes
Greg Garner
Michael Jacobs

Kirk Morris
Cheryl Ross
Hank Schwarz

Trustees

James Hayner
Village Administrator

Diane Lembesis
Finance Director

Adopted by the Village Board
March 7, 2011

I. PROGRAM ADOPTION

This policy is adopted pursuant to passage of the Identity Protection Act, Public Act 096-0874

II. 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

III. PROHIBITED ACTIVITIES

A. No officer or employee of the Village shall do any of the following:

- (1) Intentionally communicate or otherwise intentionally make available to the general public, in any manner, an individual's social security number.
- (2) Print an individual's social security number on any card required for the individual to access products or services provided by the Village.
- (3) 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.
- (4) 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.

B. Except as otherwise provided in this Policy, no officer or employee of the Village shall do any of the following:

- (1) Collect, use or disclose a social security number from an individual, unless:
 - (i) 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;
 - (ii) the need and purpose for the social security number is documented before collection of the social security number; and/or
 - (iii) the social security number collected is relevant to the documented need and purpose.
- (2) Require an individual to use his or her social security number to access an Internet website.
- (3) Use the social security number of an individual for any purpose other than the purpose for which it was collected.

C. The prohibitions in subsection B. above do not apply in the following circumstances:

- (1) 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.
- (2) The disclosure of social security numbers pursuant to a court order, warrant or subpoena.
- (3) The collection, use or disclosure of social security numbers in order to ensure the safety of:

- (i) Village employees;
 - (ii) persons committed to correctional facilities, local jails and other law-enforcement facilities or retention centers;
 - (iii) wards of the State; and
 - (iv) all persons working in or visiting a Village facility.
 - (4) The collection, use or disclosure of social security numbers for internal verification or administrative purposes.
 - (5) 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.
- D. 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.

IV. PUBLIC INSPECTION AND COPYING OF DCOUMENTS

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).

V. APPLICABILITY

- A. 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.

- B. 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.

VI. 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.

VII. 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.

VIII. IDENTITY-PROTECTION REQUIREMENTS

- A. 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.
- B. 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.
- C. 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.
- D. 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.
- E. 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.
- F. 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.

- G. The Village shall make this Policy available to any member of the public, upon request.

IX. 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.

X. OTHER

This Policy does not supersede any more restrictive law, rule or regulation regarding the collection, use or disclosure of social security numbers.



Fiscal Contingency Plan

Kristina M. Kovarik, Mayor
Andy Harris, Clerk

Trustees

Don Wilson
Cheryl Ross
Jeanne Balmes

Karen Thorstenson
Greg Garner
Tom Hood

Staff

Pat Muetz
Village Administrator

Brian Gosnell
Finance Director

Adopted by the Village Board
April 3, 2017

VILLAGE OF GURNEE

Fiscal Contingency Plan

Purpose

The purpose of the Fiscal Contingency Plan is to establish a framework and strategy to respond to adverse fiscal conditions that could negatively impact the Village's financial sustainability. The plan centers around the Village's core values as identified in the Strategic Plan. The plan's purpose is to protect these values during periods of unexpected fiscal stress. With these values as a guide, budget and operating decisions can be made to adjust to for fiscal stress. The plan creates a systematic response to adverse fiscal conditions, as opposed to reactionary decision making that could have long-term negative impacts to the organization. The primary focus of the plan is the General Fund, however General Fund performance has a direct impact on other Governmental Funds such as funding for the Capital Improvement Fund.

Core Values and Goals

The core values that guide the plan and actions are derived from the Village's Strategic Plan updated in 2015. Core values identified in the Strategic Plan include;

- Customer Focus
 - The plan allows for a transparent and open response to adverse fiscal conditions.
- Leadership
 - The plan employs forward-thinking and innovative solutions to fiscal problems.
- Progressive
 - The plan requires flexibility to change and new approaches to deliver vital services in times of fiscal stress.
- Team Oriented
 - The plan requires all levels of Village leadership to be involved in the identification and response to fiscal stress.
- Stewardship
 - The plan lays out the importance of continuing to provide vital services, invest in infrastructure and maintain fiscal responsibility.

It is important in times of fiscal stress that the Village maintain its ability to carry-out its mission and provide vital services to residents and customers. The goal of the plan is to:

- Preserve the delivery core services
- Continue to maintain vital infrastructure systems
- Maintain a balanced budget including the use of planned drawdown of reserves
- Maintain fund balance policy

Trigger Events

Execution of contingency action items will be predicated on “trigger events” that include the following;

1. Adverse fiscal circumstances as determined by the Village Administrator, such as:
 - Natural disasters
 - Adverse State action
 - Economic downturns
 - Large unexpected costs

Or

2. Two consecutive quarters of decline in total General Fund Major Revenues (seasonally adjusted) versus the prior year actuals and current fiscal year budget. Major General Fund revenues include;
 - Sales Tax
 - Income Tax
 - Amusement Park Tax
 - Food & Beverage Tax
 - Hotel Tax
 - Telecommunications Tax
 - Local Use Tax
 - General Building Permits

Contingency Actions

- **Duration Assessment** – Depending on the expected duration of the fiscal stress, contingency actions may differ. The Village will identify if the situation is expected to be long-term (in excess of the current or next budget year) or short-term (recovery expected in the current or next budget year).
- **Increased Monitoring** – In the event of a trigger event the Finance Director will provide a memo on the status of the Village’s financial situation at least monthly to the Village Board, in addition to the quarterly financial reports.
- **Maintain Fund Balance Policy** – A fund balance reserve is maintained in part for the purpose of bridging short-term or unexpected fiscal stress. The Village will identify the short-term impact to fund balance and ensure the Village’s fund balance policy is adhered to.
- **Identify Operating Adjustments** – In conjunction with the preparation of the Annual Budget, staff will prepare and annually update a list of potential operating adjustments in the event of a trigger event. These adjustments will be considered based on their impact to the Village’s mission and timeframe to realize the benefits. A sample matrix of potential actions is provided on the following page for reference. Tier 1 actions would be considered first followed by Tier 2 and Tier 3.

Mission & Core Values Impact	Full Impact	Tier 3 Action		
		Personnel hours reductions Overtime freeze Capital & infrastructure deferral	Contracted service elimination Wage freeze Wage & benefit freeze	Position consolidation/elimination Service or program reduction/cuts Tax increases Legislative advocacy
	-----	Tier 2 Actions		
	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	
Little or No Impact	Tier 1 Actions			
	Open positions review Fund balance drawdown Hold capital expenditures	Operating expense review Re-negotiate operating contracts In-source contracts	Outsource services	
	Short-Term	-----	Long-Term	
	Time to Realize Benefits of Action			

For Illustrative Purposes Only

Implementation and Communication of Contingency Actions

The Village Administrator will notify the Village Board of recommended contingency actions and their financial and service impact. Meetings will be held to alert employee groups, led by department senior management, of the financial situation and contingency actions. Employees will be encouraged to participate and identify additional ideas for contingency actions. The impact and implementation will be included in the monthly monitoring report or more frequently as required.

Amendment

This policy shall be reviewed on a regular basis. Any changes must be presented to the Village Board for its approval.