

VILLAGE OF



GURNEE

COMMUNITY OF OPPORTUNITY

ANNUAL BUDGET

FISCAL YEAR 2017/18

May 1, 2017 to April 30, 2018

Kristina M. Kovarik – Mayor
Patrick Muetz - Administrator
Andy Harris - Clerk

Jeanne Balmes – Trustee
Greg Garner – Trustee
Thomas Hood – Trustee
Cheryl Ross - Trustee
Karen Thorstenson – Trustee
Michael Jacobs – Trustee

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TABLE OF CONTENTS

SECTION 1: TRANSMITTAL LETTER

TRANSMITTAL LETTER	9
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SECTION 2: ORGANIZATION & SERVICES

VILLAGE LOCATION AND BOUNDARIES.....	23
LIST OF PRINCIPAL OFFICIALS	24
ORGANIZATIONAL CHART	25
BOARD & COMMISSION STRUCTURE	26
VILLAGE BACKGROUND & OVERVIEW	27
OPERATIONAL OVERVIEW	36
<i>Administration Department</i>	37
<i>Community Development Department</i>	38
<i>Police Department</i>	39
<i>Fire Department</i>	40
<i>Public Works Department</i>	41

SECTION 3: STRATEGIC PLAN

OVERVIEW.....	45
<i>PURPOSE & OBJECTIVE</i>	45
<i>VISION STATEMENT</i>	46
<i>MISSION STATEMENT</i>	47
<i>CORE VALUES</i>	48
<i>KEY PERFORMANCE AREAS</i>	49
<i>PLAN DEVELOPMENT PROCESS</i>	50
STRATEGIC INITIATIVES FOR FY 2017-2021 – FEBRUARY 2017 PROGRESS REPORT #2.....	53
<i>EXCEPTIONAL VILLAGE SERVICES AND STAFF</i>	54
<i>FISCAL SUSTAINABILITY</i>	64
<i>WELL-MAINTAINED INFRASTRUCTURE</i>	72
<i>SAFE AND LIVABLE COMMUNITY</i>	84
<i>HIGH QUALITY LIFESTYLE</i>	94

SECTION 4: BUDGET PROCESS & STRUCTURE

BUDGET PROCESS.....	105
BUDGET TIMELINE	106
BUDGET SECTIONS	107
BASIS OF BUDGETING & FUND STRUCTURE	108
CURRENT VILLAGE FUNDS.....	109
RELATIONSHIP BETWEEN FUNDS AND DEPARTMENTS	110
ACCOUNT NUMBERS	111
LONG RANGE FINANCIAL GOALS.....	112
LONG RANGE FINANCIAL POLICIES.....	112

SECTION 5: EXECUTIVE OVERVIEW

EXECUTIVE OVERVIEW.....	117
REVENUE SUMMARY	118
EXPENDITURE SUMMARY	123
PERSONNEL HISTORY	129
DEBT POSITION	130
FUND BALANCE PROJECTION BY FUND	131

SECTION 6: BUDGET SUMMARY

GENERAL FUND (110) 137
 Explanation of Revenue Categories..... 137
 Explanation of Expense Categories..... 145
 Departmental Overview..... 150
 Departmental Summaries..... 151
 Administration..... 151
 Information Systems..... 152
 Public Information..... 153
 Contractual Obligations..... 154
 Planning/Building Safety..... 155
 Engineering..... 157
 Police Department..... 158
 Communications..... 159
 Fire Department..... 160
 Foreign Fire Insurance..... 162
 Public Works Department..... 162
 Vehicle Maintenance..... 164
 Municipal Building Maintenance..... 164
911 FUND (121) 165
MOTOR FUEL TAX FUND (122) 167
IMPACT FEE FUND (123) 168
POLICE DEPARTMENT RESTRICTED REVENUE FUND (124) 168
CAPITAL IMPROVEMENT FUND (131) 169
BOND FUND (141) 170
SPECIAL SERVICE AREA #2 (142) 171
GOLF COURSE FUND (211)..... 172
WATER & SEWER OPERATING FUND (221) 173
WATER & SEWER CAPITAL FUND (223) 175
POLICE PENSION FUND (307) 176
FIRE PENSION FUND (308) 177

SECTION 7: CAPITAL IMPROVEMENT BUDGET SUMMARY

CAPITAL IMPROVEMENT SUMMARY 181
CAPITAL BUDGET BY FUND 182
CAPITAL BUDGET BY SYSTEM..... 182
TRANSPORTATION SYSTEM OVERVIEW 183
 Transportation System Detail..... 184
STORMWATER MANAGEMENT SYSTEM OVERVIEW..... 187
 Stormwater Management System Detail..... 188
VEHICLES & EQUIPMENT OVERVIEW..... 189
 Vehicles & Equipment Detail..... 190
BUILDING & IMPROVEMENTS OVERVIEW..... 195
 Building & Improvements Detail..... 196
WATER & SEWER SYSTEM OVERVIEW..... 198
 Water & Sewer System Detail..... 200

SECTION 8: LINE ITEM BUDGET

GENERAL FUND (110) 205
911 FUND (121) 217
MOTOR FUEL TAX FUND (122) 217
IMPACT FEE FUND (123) 218
POLICE DEPARTMENT RESTRICTED REVENUE FUND (124) 218
CAPITAL IMPROVEMENT FUND (131) 218

BOND FUND (141)	219
SPECIAL SERVICE AREA #2 (142)	219
GOLF COURSE FUND (211).....	220
WATER & SEWER OPERATING FUND (221).....	220
WATER & SEWER CAPITAL FUND (223)	222
POLICE PENSION FUND (307)	222
FIRE PENSION FUND (308)	223

SECTION 9: COMPREHENSIVE FEE SCHEDULE

BUSINESS LICENSE FEES	227
UTILITY FEES	228
ENGINEERING FEES.....	229
BUILDING & DEVELOPMENT FEES	230
PLANNING & ZONING FEES	231
ADMINISTRATIVE FEES.....	232
POLICE DEPARTMENT FEES	232
FIRE DEPARTMENT FEES.....	233
TAXES	234

SECTION 10: GLOSSARY

GLOSSARY	237
ACRONYMS	253

SECTION 11: APPENDIX

ACCOUNTS RECEIVABLE POLICY	257
DEBT POLICY	261
FIXED ASSET POLICY.....	266
GENERAL CORPORATE FUND BALANCE POLICY	271
INVESTMENT POLICY	274
IDENTITY THEFT POLICY	279
PENSION FUNDING POLICY	286
PURCHASING POLICY.....	291
SOCIAL SECURITY NUMBER PROTECTION POLICY	301
FISCAL CONTINGENCY PLAN	307

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SECTION I – TRANSMITTAL LETTER

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February 27, 2017

To the Citizens of Gurnee:

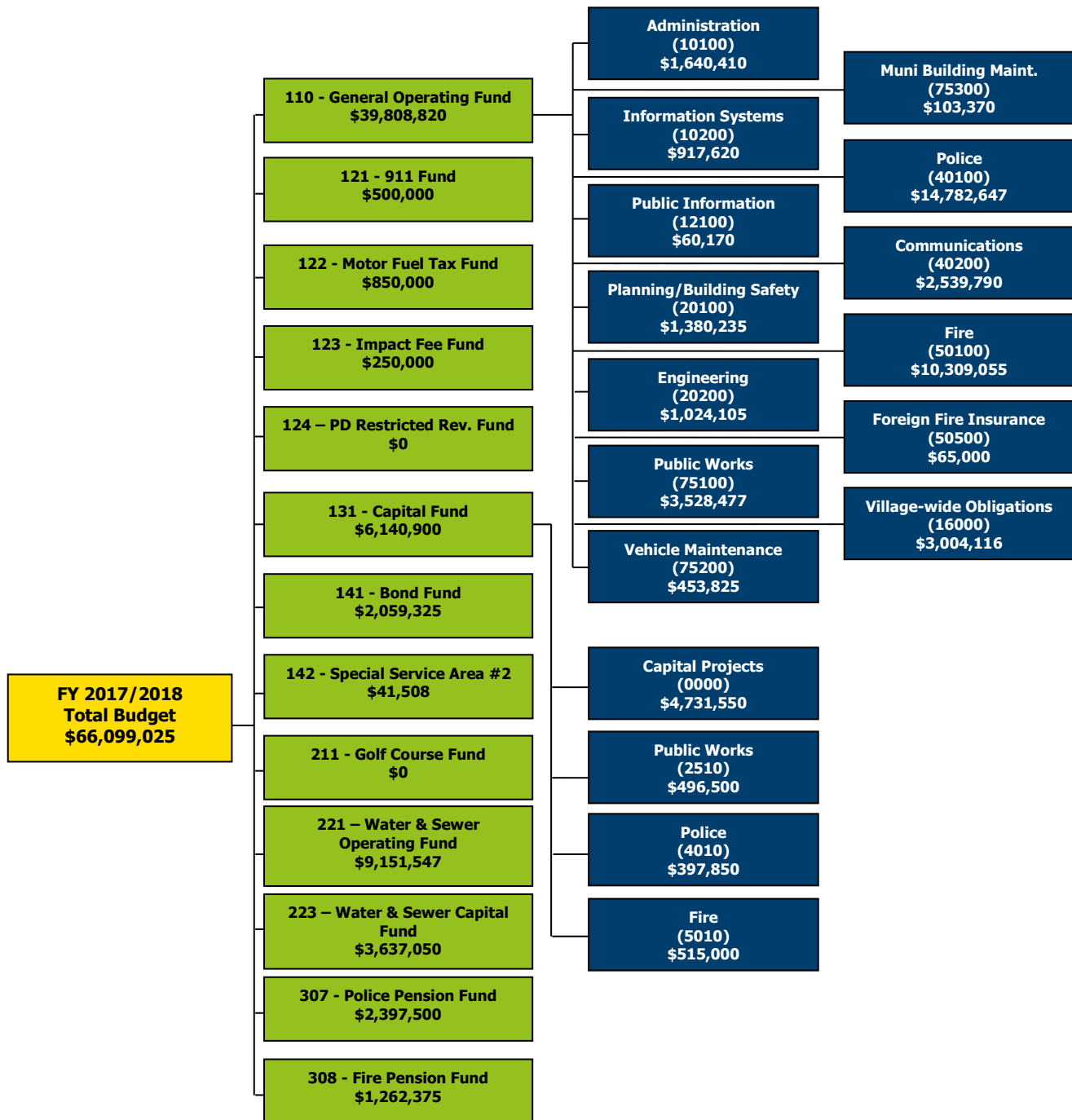
It is our privilege to present the Fiscal Year (FY) 2017/2018 Proposed Budget for the Village of Gurnee, Illinois. FY 2017/2018 will mark a year of significant investment in three of our major economic drivers in the Village of Gurnee. In order for two of these entities to bring the projects to fruition, financial investment from the Village was necessary. The Village Board approved its participation on February 6, 2017. The net impact to the FY 2017/2018 Budget is a negative \$700 thousand. This is the result of two factors: 1) adding a \$250 thousand expenditure to support renovations by the Simon Group at Gurnee Mills, and 2) removing all budgeted revenues and expenditures related to KeyLime Cove, which has a net impact on revenues of a negative \$450 thousand, as it will be closed for a year to facilitate the rebranding of the property to a Great Wolf Lodge. Furthermore, the Village's main revenue source, Sales Tax, continues to increase below historical average over the last two years. Even with reductions to departmental budget requests with the goal of not impacting service levels, the combination of the aforementioned factors will require the Village to utilize reserves to balance the FY 2017/2018 General Fund Budget.

Through conservative budgeting and expenditure reduction efforts, staff is projecting to end FY 2016/2017 with \$1.0 million in surplus. This is after an unbudgeted transfer of \$950 thousand to the Capital (\$750 thousand) and Water & Sewer Capital (\$200 thousand) Funds to support FY 2017/2018 projects. To balance the FY 2017/2018 budget, rather than considering any new or increased taxes, staff is recommending the use of \$871 thousand of the FY 2016/2017 surplus. Managerial staff anticipates this to be a single year occurrence as FY 2018/2019 will bring two new anchor stores to Gurnee Mills, Great Wolf Lodge will be generating revenue, and \$850 thousand in debt related to the construction of the Police Department will be expired and available. The investment by the Simon Group, Great Wolf and the Village will have a halo effect on the entire corridor. Following the use of surplus, the General Fund reserve balance is projected to increase slightly to \$25 million compared to FY 2016/2017's beginning balance at \$24.9 million. FY 2017/2018 will be a challenging budget year, however this challenge is seen as necessary and temporary as the Village invests for future growth.

The Village's FY 2017/2018 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, continuing with 911 consolidation, and enhancing communication with our residents and businesses. On an all-funds basis, FY 2017/2018 projected revenues are \$70.2 million, an increase of 8.8% over FY 2016/2017, with projected expenditures of \$66.1 million, an increase of 4.6%. The projected May 1, 2017 General Fund balance is \$25.9 million or 65.1% of FY 2017/2018 expenditures, well above the 35% requirement set by the Village Board. For the 17th consecutive year, the budget has been developed without a property tax.

BUDGET OVERVIEW

The Village of Gurnee’s FY 2017/2018 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 2017/2018 Proposed Budget meets this goal without sacrificing service levels or introducing new taxes. 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 5.9 FTE to 223.6 full time equivalents. This is mainly the result of entering into an intergovernmental agreement with the City of Zion, Illinois to provide 911 Dispatch services.

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 79.2%. For FY 2017/2018, this Fund is budgeted at \$39.8 million which represents a 3.9% or approximately \$1.5 million increase compared to FY 2016/2017. The increase is primarily the result of the Salaries & Wages (41) and Employee Benefits (42) categories. The increase in Salaries & Wages (41) is due to the personnel additions discussed earlier, as well as budgetary assumptions and collective bargaining agreement provisions related to cost of living adjustments. The change in the Employee Benefits (42) category can mainly be attributed to increased contributions for Police and Fire pensions, cost of living increases and pension and insurance expenses as a result of additional communications personnel. Other notable, non-personnel expenses in the FY 2017/2018 General Fund Budget include consulting assistance related to the dispatch consolidation and fees related to the addition of a red light camera at Milwaukee Avenue and Washington Street.

Staff has worked to reduce expenses in the General Fund. Three-quarters of Village employees are covered by one of five collective bargaining agreements. In addition, a sixth agreement is currently being negotiated. This agreement will cover Communications Operators. Three of the five existing contracts were renegotiated in FY 2015/2016. 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. The Village operates a self-insured program for medical insurance for non-Local 150 employees. Overall medical insurance costs increased by approximately 11% or \$356 thousand. As part of the collective bargaining process management was able to secure agreements with the police and fire units for an adjustment in the percentage share paid by employees toward health insurance premiums. Cost-sharing percentages were adjusted across all employee groups covered under the Village health insurance plans, keeping in line with trends in comparable communities. 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 Professional & Technical Services (43) category is additional funding for assistance related to IT support during consolidation of the communications center and updating the Village's Comprehensive Plan. With a challenging budget year, staff worked to refine projections and budget requests multiple times with emphasis on overtime and non-personnel related expenditures such as supplies and contractual services. Ultimately staff was able to refine budget requests to a point where fund balance would be minimally impacted between the start of FY 2016/2017 and the end of FY 2017/2018, with no impact to service delivery.

The Village is consolidating its 911 communications center with the City of Zion pursuant to State legislation mandating mergers. 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) and will receive all disbursed 911 funds from the associated entities. The new Board will function as an independent entity and each member of the NLCC-ETSB will make eligible purchases from their municipal budget and seek reimbursement from NLCC-ETSB. The 911 Fund will act 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 NLCC-ETSB becomes an official entity on May 1,

2017, as such the FY 2017/2018 budget includes a place holder of \$500 thousand in expenses and reimbursements. The NLCC-ETSB will formally adopt a budget with approved expenditures shortly after May 1, 2017.

The Motor Fuel Tax (MFT) Fund is funded by state-shared revenue. The Village anticipates receiving approximately \$876 thousand in revenue in FY 2017/2018 allowing for \$775 thousand of street resurfacing and \$75 thousand of crack sealing. Besides monthly distributions of MFT, the Village will also receive \$25 thousand from the High Growth Cities Program. Motor Fuel Tax monthly distributions are showing 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, transfers from the General Fund and limited grant and interest income. Management projects \$4.8 million will be generated from the dedicated Home Rules Sales Tax in FY 2017/2018. The Village has included a \$750 thousand transfer of FY 2016/2017 General Fund operating surplus to support infrastructure and capital equipment purchases in FY 2017/2018. The FY 2017/2018 program will also be funded by a transfer of \$250 thousand from the Impact Fee Fund and a Fire-related grant for \$65 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 2017/2018 will mark another very aggressive capital infrastructure program. The Capital Fund accounts for \$3.3 million in roadway resurfacing, \$1.5 million for vehicles and equipment, \$464 thousand for building improvements, \$400 thousand for contract engineers, \$200 thousand for floodplain acquisitions and drainage improvements, \$150 thousand for sidewalk installation/improvement and \$100 thousand for enhancements to the East Grand Corridor. Further detail on the FY 2017/2018 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 payments on the two outstanding bonds. Outstanding bond payments total \$2.06 million in FY 2017/2018. 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, 2016 the Village's ratio of General Obligation Bonded Debt to EAV was .69%, 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 2017/2018 payment for Special Service Area #2 will be \$41,508. 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 November 2012, the Village Board approved a five year contract with GolfVisions, Inc. to manage the course. Per the contractual management agreement, the Village is required to establish a \$100 thousand Golf Course Operation Fund which can be used to make repairs to the golf course and to cover other operational expenses should the current operator fail to remain self-supporting. The Village did not have to expend any of these funds in FY 2016/2017 and is optimistic the same will hold true in FY 2017/2018.

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 2017/2018 the Village anticipates combined water and sewer sales revenue to increase \$200 thousand compared to FY 2016/2017 year end projections. Plans for FY 2017/2018 include continuing the annual water tower maintenance program, hydrant replacement and repainting program and continuing to replace older water meters. This will be year five of five for hydrant painting.

Historically, frontage and connection fees have supported the Water & Sewer Capital Fund. However with limited opportunities for new development, General Fund revenue previously earmarked for debt and Water & Sewer Operating Fund surplus will support infrastructure improvements and equipment purchases. The Village has included a \$200 thousand transfer of FY 2016/2017 General Fund operating surplus to help support infrastructure and capital equipment purchases in FY 2017/2018. Proposed equipment purchases include replacing a backhoe, meter van and two dump trucks. Technology improvements include funding 50% of the remaining cost of the financial software replacement and continued upgrades to the Village's SCADA (Supervisor Control and Data Acquisition) system which controls water distribution. In addition to equipment and technology improvements, the Village has included \$2.3 million for utility improvements. This includes main replacement under the Des Plaines River at Grand Avenue, at Fuller Road and Grand Avenue and along Magnolia and Highland. Water Tower work includes demolition of Tower #1 on Old Grand Avenue and \$1 million for the continuation of planning and construction of a two million gallon water tower on the west side of the Village near Knowles Road.

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 2017/2018 is increasing from \$1,700,217 last year to \$1,738,100 this year (\$37,883 or 2.2%) for Fire. The lump sum employer contribution for FY 2017/2018 is increasing from \$1,945,216 last year to \$2,137,886 (\$192,670 or 9.9%) 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 2017/2018 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 2017/2018 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. Feedback from the 2015 Strategic Plan update noted a high level of resident satisfaction with the various methods in place to directly communicate with the community including Facebook, Connect CTY, Keeping Posted newsletter, Neighborhood Watch meetings, Nextdoor, Twitter and the Village website. In FY 2015/2016, the Village laid the foundation for a vastly improved web and social media presence. The first Village-wide Facebook Page was launched, featuring a newly adopted Village logo. Before FY 2016/2017 concludes the Village will complete an overhaul to the Village's website. In FY 2017/2018 the Village will be updating the methods of receiving and responding to resident communications and

requests through a new Customer Relationship Management platform. Being able to electronically manage customer requests will help ensure a timely and thorough response.

The Village prides itself on the strong working relationships it has with surrounding taxing bodies, including our school districts. The Village has had a long history of providing a positive educational message to students in partnership with Gurnee District 56 and Woodland District 50 through police officers assigned to the D.A.R.E. program. In 2015 & 2016, due to a police officer staffing shortage caused by a combination of illness, injury and retirements the Department was forced to reassign the D.A.R.E. officer to patrol duties causing the D.A.R.E. program to be suspended. During the program's suspension alternatives to a full-time police officer were explored and it was determined that a non-sworn position could fill this role thus allowing a sworn police officer to remain on the street. As a result, management is proposing to fill a contract Public Education Specialist position. The position will assume the D.A.R.E. program responsibilities, instruct in-service police training, and assist with the Citizen Police Academy and play an instrumental role in various other public education opportunities such as Neighborhood Watch meetings and Stranger Danger presentations.

Over the next three to five years, the Village's workforce structure will be shaped and influenced by many different factors, including an increase in 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 will be a continual effort aimed at meeting the demands of today and tomorrow in a more cost effective and efficient manner.

Fiscal Sustainability... The projected May 1, 2017 General Fund balance is \$25.9 million which is 65.1% of FY 2017/2018 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 2017/2018 will include major renovation projects at two of our "big three" economic engines. In February, the Village Board agreed to reimburse a portion of substantial interior and exterior renovation costs at Gurnee Mills. The Mall owner, Simon Property Group, will be investing over \$6 million in the Center and requested the Village reimburse up to \$1 million of these costs to bring the project to fruition. The project will include 150,000 square feet of interior renovations which will cover the common area from the former TJ Maxx storefront to Sears, as well as the area in front of Niemen Marcus. The renovations will include new flooring, lighting, ceilings, paint, and wayfinding signage to name a few of the items. It will also include the demolition and re-theming of the Dine-O-Rama food court. As the major economic driver in the community, continued reinvestment in the Center is vital. The Village's reimbursement will be made over a four year period.

The other major renovation will occur at the KeyLime Cove Indoor Water Park Resort property. Great Wolf, a worldwide leader of indoor water park family resorts with 15 resorts currently in its portfolio, plans to purchase the property and transform it into one of its northwoods destinations. The \$65 million investment includes 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 has been modified allowing this investment to

improve the Village's financial position and create new revenue for Visit Lake County. The renovations are expected to take 12 months, during which time the property will be closed and revenue will not be generated. While a significant hit to the Village's FY 2017/2018 budget, the investment should solidify the property and local revenue for years to come.

Six Flags Great America is also making further investments in the Park and will open a new ride in 2017 dubbed "The Joker." The ride will be one of the most unique attractions in the Park's history, featuring innovative magnetic technology and unique swiveling vehicles. The ride comes on the heels of the new JUSTICE LEAGUE: Battle for Metropolis 4-d interactive thrill and the addition of virtual reality headsets for the Demon rollercoaster transforming the fan favorite ride into the Rage of the Gargoyles. Both of these thrills were opened to park-goers in 2016.

In addition to brick and mortar improvements, the Village also continues to invest resources in planning for the future. In late 2016, staff presented the updated the Multi-Year Financial Forecast (MYFF) and Multi-Year Capital Plan (CIP), as well as drafted the Pension Funding Policy and Fiscal Contingency Plan. 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 \$11.1 million for capital infrastructure, as well as equipment and facilities upgrades. This funding is included in four funds; the 911 Fund, 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 \$700 thousand. The plan includes \$4.9 million for our transportation systems, \$2.9 million for water and sanitary sewer systems, \$2.7 million for vehicles and equipment, \$505 thousand for building improvements and \$203 thousand for stormwater management systems. The program is largely supported by dedicated Home Rule Sales Tax which accounts for 43.2% of the funding.

A highlight of the FY 2017/2018 capital program is 4.7 miles of roadway resurfacing and reconstruction including Phase 3 of Magnolia Avenue. The Village will also continue its efforts to replace aging water mains and increase water storage and pressure for the area west of Hunt Club Road. This will be accomplished through the construction of a new 2 million gallon water tower. FY 2017/2018 includes design engineering and bidding this major investment, with construction anticipated the following fiscal year. Vehicles and equipment expenditures focus on replacing public safety equipment.

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 firefighting equipment and implement mobile technologies. The Department will also be replacing an aging ambulance, while the Public Works Department will be replacing three aging snow plow. 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.

In December of 2016 the Village Board approved an agreement which will outfit all Gurnee Police Officers with body worn cameras and conducted electrical weapons (CEW), commonly known as a "Taser". FY 2017/2018 will mark the first full year that this equipment is in place. While there has not been a public outcry for the cameras, managerial staff does believe they will increase transparency and become a very

valuable asset in complaint resolution, training, liability mitigation, and evidence. The CEW fills a gap in the Police Department's options between less lethal and deadly force options. CEWs have proven effective both in gaining compliance before the use of deadly force and when it is used it provides a temporarily disabling option, reducing the potential for injury to both the individual and our officers.

As mentioned earlier, at the end of 2106 the Village approved an intergovernmental agreement with the City of Zion for consolidated dispatches services whereby the Village of Gurnee will provide police and fire dispatching for the City. The effort requires the hiring of six additional Communications Operators. The addition of these positions allow the Village to not only handle the additional workload generated by Zion, but also better positions the Village to handle large-scale emergencies. Each additional Communications Operator in the 911 Center exponentially increases the Village's capacity to handle emergency and non-emergency calls.

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, during the summer of 2016 the Village conducted a community survey, which was followed in the fall by the formation of a Blue Ribbon Committee (BRC) to review the issue and make recommendations for improvement. In FY 2016/2017 the Village installed a much-needed sidewalk on the west side of Route 21 between Grand Avenue and Washington Street. This area was mentioned repeatedly in the survey and is heavily traveled in the summer by Six Flags' seasonal employees. Another key area that was identified in the survey is the lack of a pedestrian connection to the Lake County Forest Preserve District's Rollins Savanna. Staff has included funding in the FY 2017/2018 budget to connect the Village's system to this property. These high-profile improvements are just a starting point aimed at meeting community needs. Staff anticipates the BRC will have a formal report ready in FY 2017/2018 that will be used to help allocate future funding.

Staff will also focus on increasing collaborative efforts between the Village and the Village of Gurnee Chamber of Commerce. This relationship keeps a focus on the interests of independent business and promotes a "Shop Local" message throughout the community. 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. Throughout the year, local businesses' events and offerings are shared via the Gurnee's Got It Facebook page. Local restaurants are featured in an annually updated Independent Restaurant Guide which will again be incorporated into the Chamber of Commerce Community Guide published in June. Residents are encouraged to "Shop Small" for the holidays with a celebration of Small Business Saturday (Thanksgiving weekend) featuring independent stores and restaurants. Special events, such as those held in FY 2016/2017, including the UL International Crown golf tournament and the Cubs' Trophy Tour, provide unique opportunities to showcase Gurnee's business community to a wider audience. The Village will be on the lookout for more of these types of opportunities in FY 2017/2018 providing this coveted visibility to our local businesses.

A focus of the Village's "Shop Local" efforts for FY 2017/2018 will 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 revitalization plan by the Urban Land Institute Technical Assistance Panel complete and a recognition that development is dependent upon demand, early implementation steps will necessarily be focused on reactivating the Corridor. Outreach to corridor stakeholders will begin in late FY 2016/2017 with the intent of establishing an informal merchants' group to begin meeting in FY 2017/2018. This merchants' group will be given

latitude to organize events and promotions (e.g. summer outdoor music/food truck event) which will re-introduce the community to the goods and services available on East Grand Avenue. Targeted infrastructure improvements and an increased focus on general maintenance and parkway aesthetics are also planned for the corridor.

In order to reach the larger, regional audience that fuels Gurnee's strong tourism economy, 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 2016/2017, the Village continued to be a major financial contributor to the Bureau and made the decision to increase its contribution from 20% of hotel tax collections to 22.5%. This contribution allows Visit Lake County to increase awareness of 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 44.9% of the Village's FY 2017/2018 General Fund revenue budget and 43.2% of this year's CIP revenue. Therefore, consumer spending habits are of the utmost importance to the Village's financial health. Growth in sales tax receipts has been near flat over the last two fiscal years. 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. 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.

Tourism in the form of Amusement, Food & Beverage and Hotel & Resort taxes represent 13.1% of the General Fund budget. This is down from 15.2% in FY 2016/2017 largely due to the closure of KeyLime Cove for renovations prior to opening as a Great Wolf Lodge. This accounts for a net impact to the General Fund of approximately \$450 thousand in FY 2017/2018. Tax revenues related to KeyLime Cove have trended downward in recent years as ownership has changed hands multiple times and investment in the property slowed. The restructured rebate agreement and investment by Great Wolf Lodge to renovate and re-theme this property helps to solidify a long-term major revenue source relied on to fund Village services. Amusement Park Tourism revenue is projected to be flat versus the FY 2016/2017 budget.

Income taxes are 7.5% 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 being considered is to reduce the share of income tax distributed to municipalities. Management is closely monitoring the situation. To date, attempts to change the formula have met immediate resistance from local government groups. The Village budgeted receipts based on no changes in the distribution formula.

On January 11, 2016 the Village approved a five-year water and sewer rate plan that includes modest annual 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 1st. The FY 2016/2017 budget for Water Sales was \$5.94 million and \$1.85 million for Sewer Sales. FY 2016/2017 actual water sales are projected to finish over budget as water usage increased over 4% from the prior year; forecasted at \$6.35 million. Sewer sales are on track to match the FY 2016/2017 budget, estimated to end the year at \$1.85 million. Water sales are highly dependent on weather and the summer of 2016 resulted in increased water usage. However, development has slowed and consumers are becoming more environmentally conscious by installing more energy efficient plumbing fixtures. Staff believes the increased water usage to be an anomaly rather than a change in the long-term trend. The FY 2017/2018 budget for Water Sales is \$6.45 million and \$1.95 million for Sewer Sales. As these two revenue sources account for over 95% of the Water and Sewer Operating fund’s revenue it is vitally important that budget targets are accurate.

If the Village does not realize its revenue goals due to the factors listed above or for any other reason, management will reassess goals and objectives to eliminate proposed projects which do not have an impact on service levels. Only if necessary and approved by the Village Board will unbudgeted fund balance reserves be used to complete FY 2017/2018 projects.

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 \$13.9 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, 2017 General Fund balance of \$25.9 million equates to 65.1% of FY 2017/2018 expenditures.

The following chart shows the General Fund balance for three years:

	Fiscal Year Ended 4/30/16 (Actual)	Fiscal Year Ended 4/30/17 (Projected)*	Fiscal Year Ended 4/30/18 (Projected)
Net Change in Fund Balance	\$1,266,484	\$1,003,176	-\$870,632
Fund Balance	\$24,919,357	\$25,922,533	\$25,051,901
Budgeted Expenditures	\$35,762,586	\$38,299,026	\$39,808,820
Fund Balance/Expenditure Budget %	65.1%	65.1%	62.9%

* After unbudgeted additional transfer of \$750,000 to Capital Fund and \$200,000 to Utility Capital Fund

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 only 22 municipalities 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, 2016. 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

The Village remains in sound financial condition. The Village's reserves are strong, our debt is low and we benefit from a dedicated workforce and involved citizenry. 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 2017/2018 Budget.

Respectfully submitted,

Kristina M. Kovarik
Mayor

Patrick A. Muetz
Village Administrator



SECTION II – ORGANIZATION & SERVICES

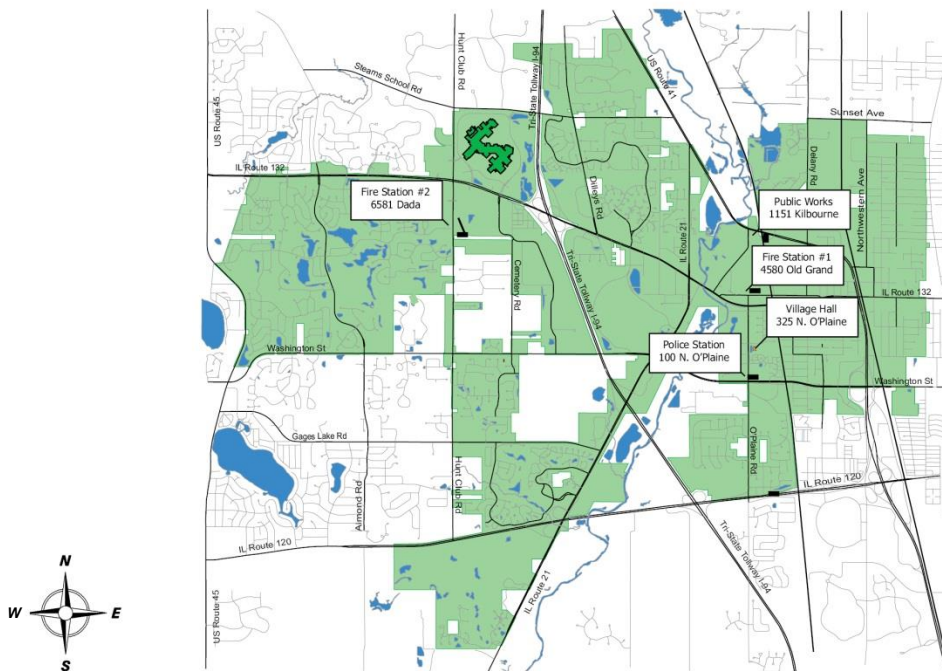
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VILLAGE BACKGROUND

SPATIAL REFERENCE - VILLAGE OF GURNEE, ILLINOIS



CORPORATE BOUNDARIES - VILLAGE OF GURNEE, ILLINOIS



PRINCIPAL OFFICERS

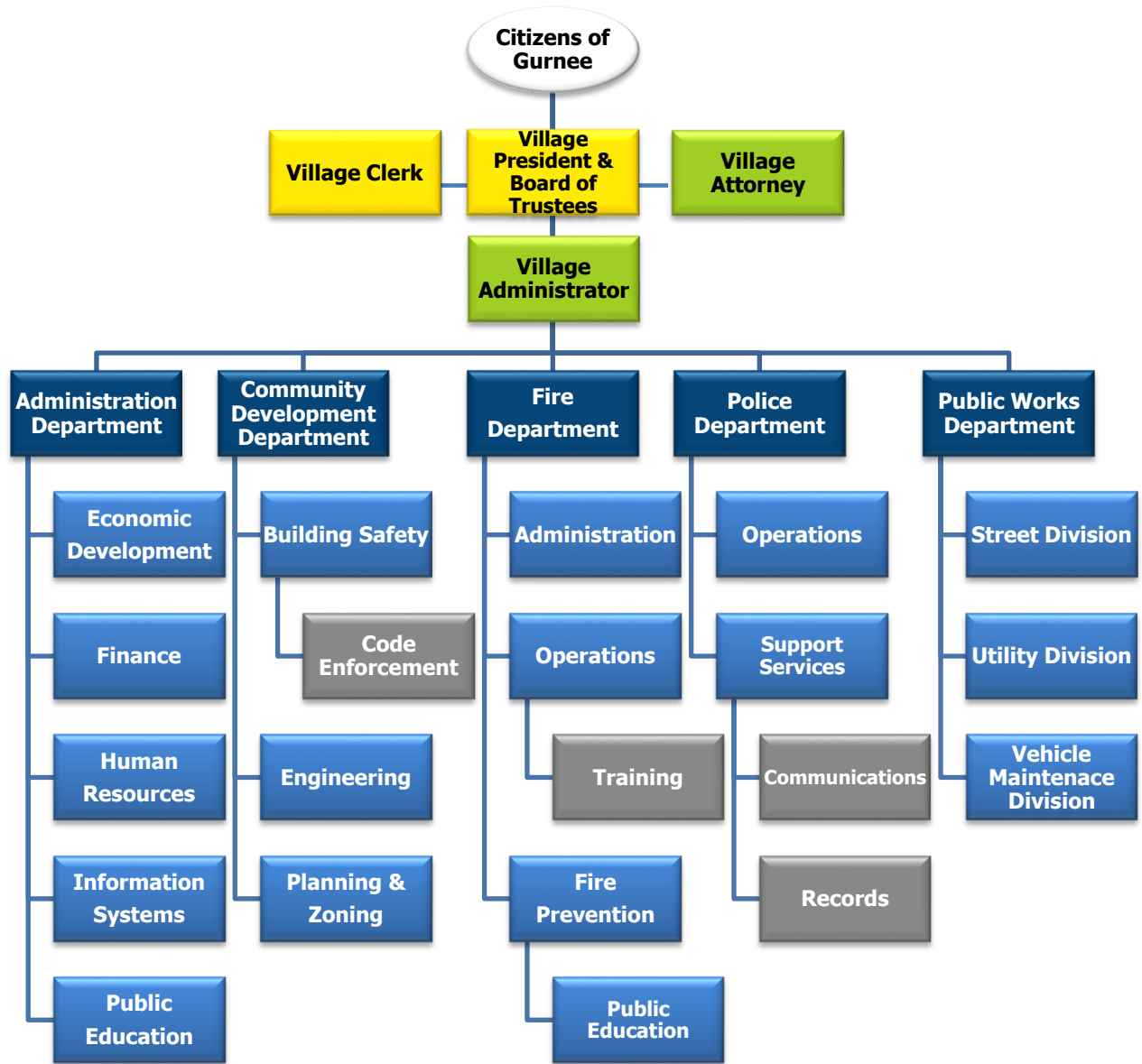
ELECTED OFFICIALS



APPOINTED OFFICIALS/DEPARTMENT DIRECTORS

	Patrick Muetz Village Administrator	
John Kavanagh Fire Chief	Brian Gosnell Finance Director	Kevin Woodside Police Chief
Christine Palmieri Human Resources Director	Scott Drabicki, P.E. Village Engineer	Tom Rigwood Public Works Director
David Ziegler, P.E. Community Development Director/ Assistant Village Administrator	Ellen Dean Economic Development Director	Christopher Velkover Information Systems Director
	Bryan Winter Village Attorney	

ORGANIZATIONAL CHART



LEGEND



= Elected Official



= Appointed Official



= Department

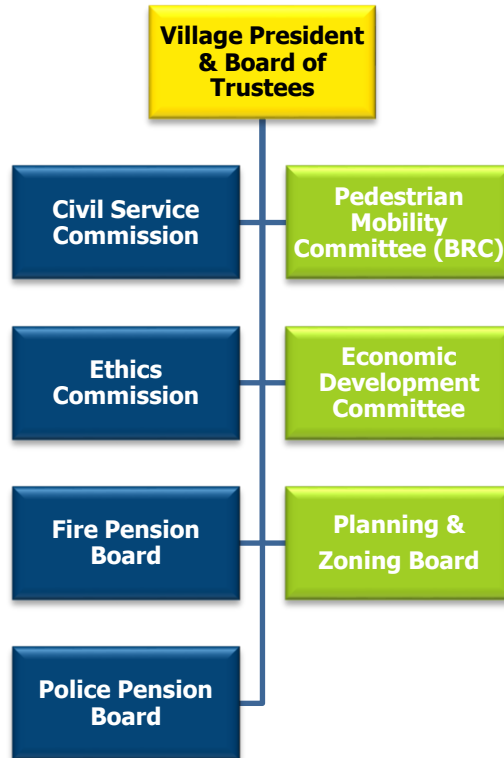


= Division



= Responsibility Center

BOARD & COMMISSION STRUCTURE



 = **Board of Trustees**

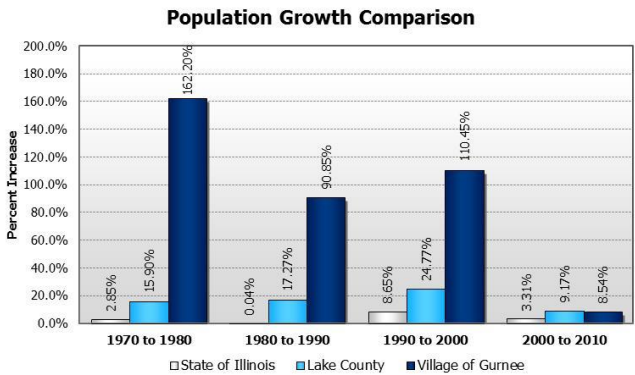
 = **Advisory Board**

 = **Oversight Board**

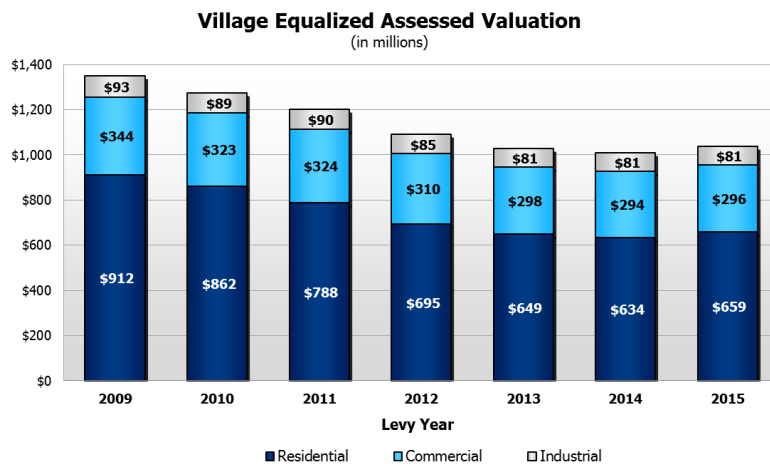
VILLAGE BACKGROUND & OVERVIEW

Incorporated in 1928, the Village of Gurnee was the first village established in Warren Township. The name of Gurnee was said to have come from a Louis J. Gurnee, who did 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. 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.



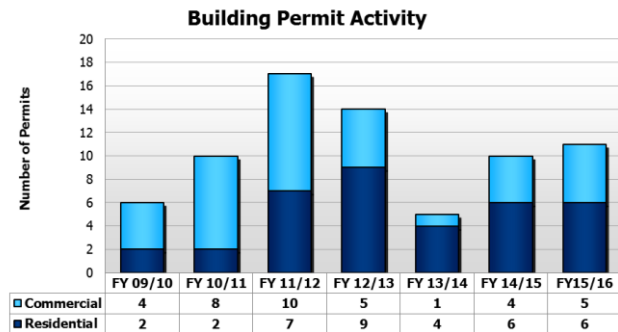
The Village has 214 full-time employees and approximately 20 seasonal/part-time employees. The Village has six bargaining units representing employees in each of the departments. In the Police Department, the Fraternal Order of Police (FOP) cover police officers, while two separate Illinois Council of 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 is currently being negotiated. 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 KeyLime Cove Resort and Water Park (which is anticipated to be converted to a Great Wolf Lodge in FY 2017/2018), 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 calendar year 2016 vs. 2015, the total number of building permits issued increased by 12%, and the cost of construction represented by those permits increased nearly 41%.



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 2016/2017 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' profile was substantially raised in 2015 with the addition of Portillo's Hot Dogs, a Chicagoland icon that added over 200 new jobs and fulfilled the wishes of Gurnee residents who met the restaurant's opening with gratitude and pent-up demand. A new Buffalo Wild Wings and a renovation of Marcus Cinemas to include 4D technology (one of the first in the chain to do so) rounded out the dining and entertainment enhancements at Gurnee Mills in 2015/16. 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, Macys, Rink Side Sports, Sears Grand, VF Outlet, Victoria's Secret and most recently Floor &

Décor which opened in early 2017, featuring over 100,000 square feet of flooring and home renovation materials marketed to the trades and consumers.

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 2018/19. This type of investment positions Gurnee Mills to readily attract new tenants (including national retailers slated for the anchor spaces vacated by TJ Maxx and Sports Authority) 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 2016, the Village issued 113 new business licenses in town, including 54 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 receives 3% on each admission ticket sold, generating approximately \$2.0 million in amusement revenue each year. 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." Guests engage in a full-4D sensory journey – with wind, fire, mist, and fog effects - as they battle alongside superheroes to defeat Lex Luthor, the Joker and his henchmen. Battle for Metropolis is a high-volume attraction designed to accommodate 900 riders per hour.

The innovation continues in 2017 with The Joker, a free-fly coaster featuring flips, inversions, and 90+ degree drops. Notably, the Joker represents the Park's 15th coaster ride, positioning Six Flags Great America as a destination of choice for rollercoaster enthusiasts from around the U.S.

With 23 million visitors annually, the Village is a major hospitality center boasting 1,738 hotel rooms and 135 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. KeyLime Cove Resort and Water Park is the Village's largest hotel/resort property featuring 414 rooms and a full-service indoor water park. The property is currently in the process of being sold to Great Wolf Resorts, which intends on investing \$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 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 pay a 5% local "bed tax". 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, KeyLime Cove is the only establishment to which this tax applies, and the same tax will apply to Great Wolf Lodge. Pursuant to the revenue sharing agreement originally adopted for KeyLime Cove, the Village Board recently 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. As noted, in FY 2015/2016 the Village welcomed two popular additions - Portillo's and Buffalo Wild Wings - to Gurnee Mills. In FY 2016/17, MOD Pizza and Dickey's BBQ opened nearby on Grand Avenue. Other chains include fast casual offerings such as 5 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, Joe's Crab Shack, Olive Garden, and Red Robin.

Over 30 independent eateries including Suzy's Swirl, 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 an atmosphere imbued with the colors and ambience of Mexico. 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 Actavis 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, and Nypro broke ground on 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, and in 2017, it is anticipating the opening of Stonebridge, a 120-unit supportive care facility for disabled adults of all ages. Also under construction is Bickford, a 38,000 square foot, 60-unit assisted living facility targeted to open in late 2017.

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 – retail, office, and industrial – 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 2016, a Small Business Saturday shopping event sparked participation by 17 small retailers and restaurants, and the Village produced its first Independent Restaurant Dining Guide.

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 via infrastructure investment, specific site planning, developer assistance and merchant support will be a budgetary priority for FY 2017/18 and beyond.

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

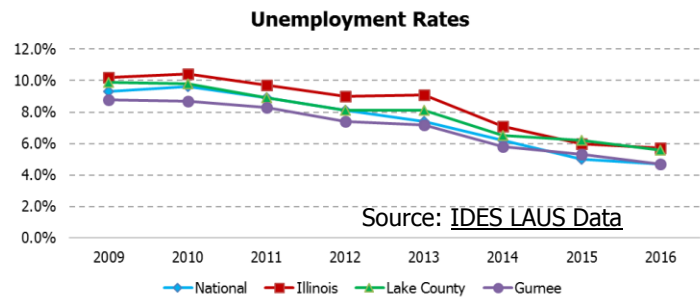
The Village roadway network is comprised of federal (5.6%), state (11.3%), county (8.7%), private (12.3%), and municipal (62.1%) roadways. A common misconception is that the Village of Gurnee is responsible for all roadways within the Village boundaries; however, this is not correct. Interstate 94 Tri-State 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 2016, the Village completed \$10.4 million in capital improvement projects including roads, sewers, and infrastructure. The primary source of funding for this project was the 0.5% sales tax (\$4.6 million) that went in to effect January 1, 2015. As part of the 2016 capital improvement program, the Village reconstructed .92 miles of road on Magnolia Avenue and Belle Plaine Avenue. Additionally, resurfaced 3.6 miles of roadway throughout the community and performed patching of roads to improve conditions village-wide. Additionally, the Village acquired two floodplain properties and installed a sidewalk along Route 21 between Grand Avenue and Washington Avenue.

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 sixty-five 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 2016, the Village’s average unemployment rate decreased .6% from 2015 to 4.7%, the lowest local rate since 2008. Gurnee’s 2016 unemployment rate was the same as the national rate and 1% lower than the state and county rates.



PRINCIPAL EMPLOYERS

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

2015 Calendar Year		
Employer	No. of Employees	No. of Employees Expressed as % of Total Village Population
Gurnee Mills	5,000	27.82%
Six Flags Great America	3,000	16.69%
KeyLime Cove	500	2.78%
District 121 (Warren Township High School)	465	2.59%
Nosco Printing Group	400	2.23%

Source: 2015 Illinois Manufacturers Directory, 2015 Illinois Services Directory and a selective telephone survey.

DEMOGRAPHICS

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

Age: The median age is 37.9 years.
 Education Level: 14.47 is the average years of schooling.
 Income: Per capita income is \$36,400.

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

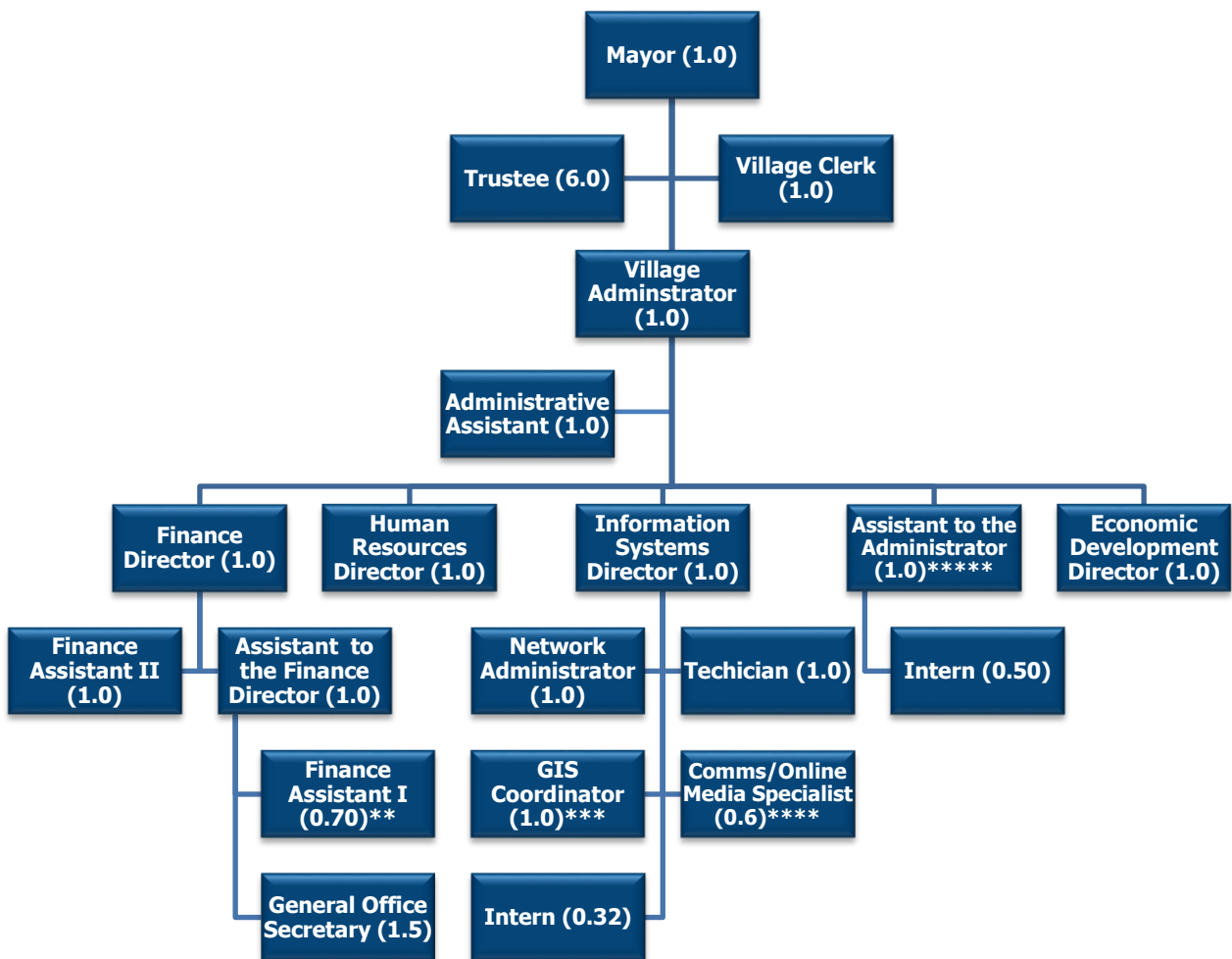
The primary operating goal of the Village is "**to provide the highest possible services to the Village's citizens, visitors and businesses while keeping taxation and other charges at a minimum.**"

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 four 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.

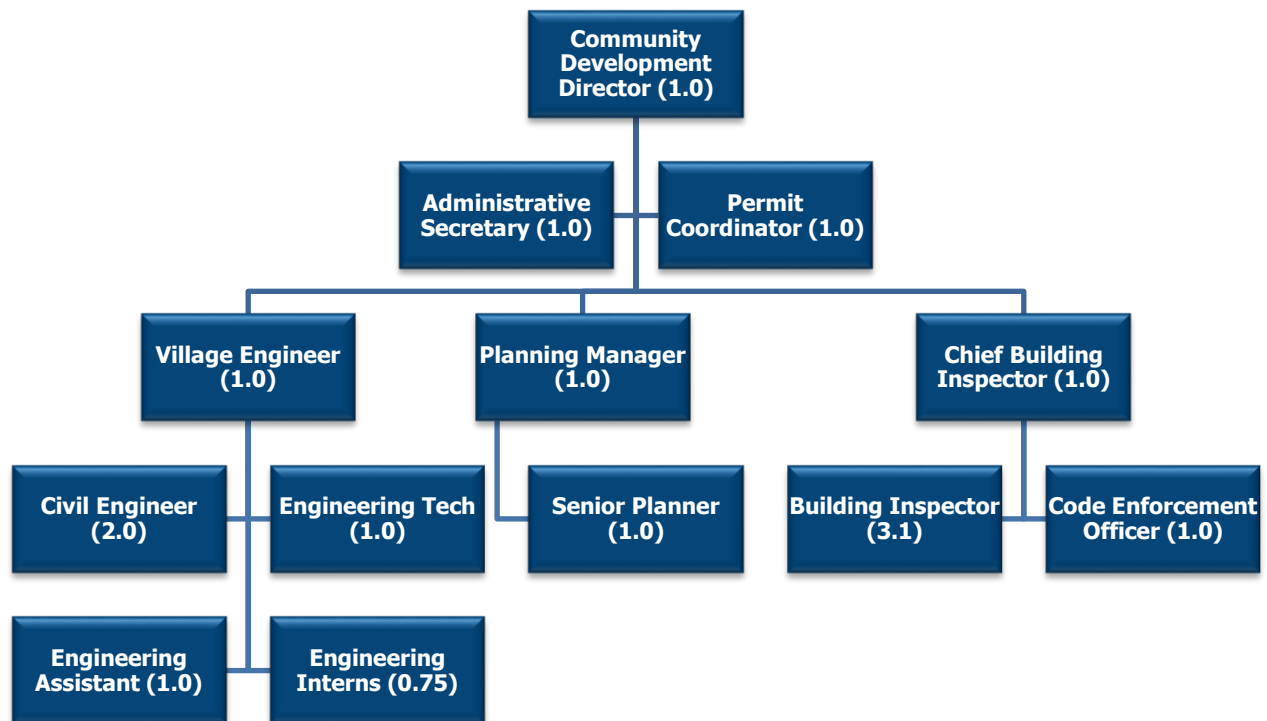
***** Assistant to the Administrator is split 0.60 Administration 0.20 PW Streets and 0.20 PW Utility.

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.

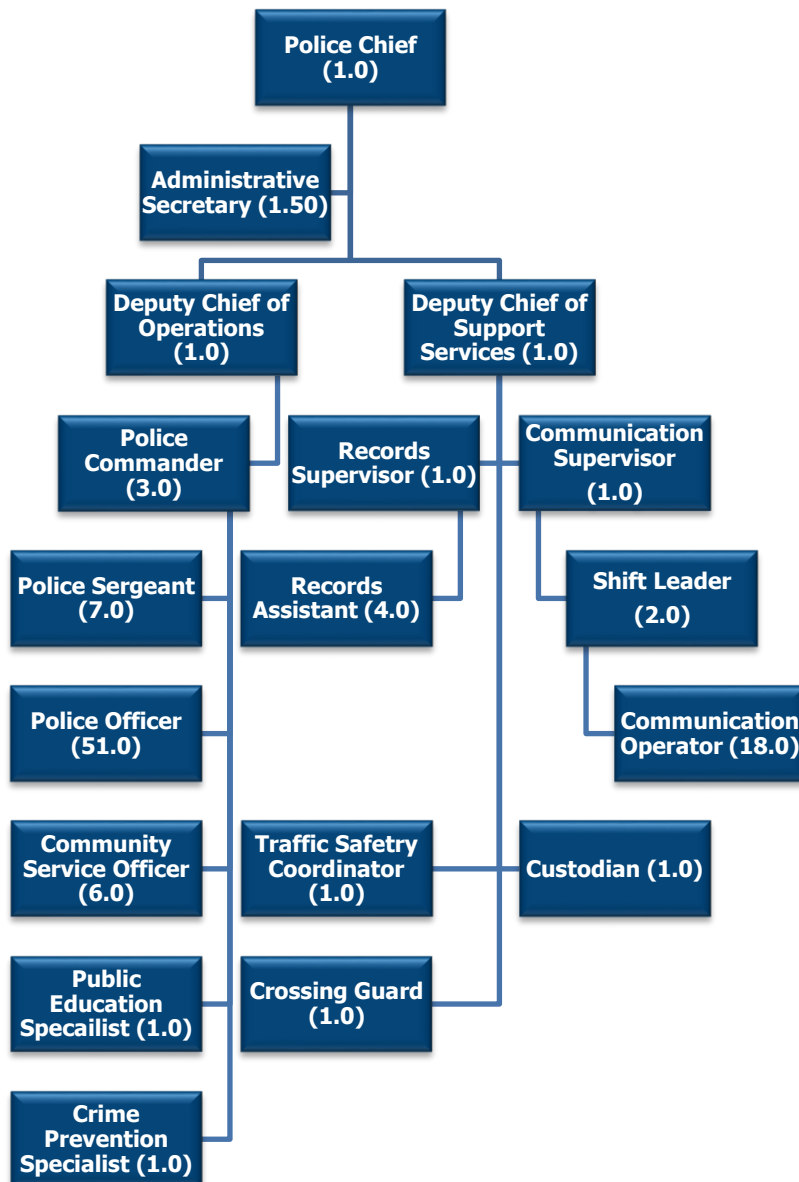
POLICE DEPARTMENT

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, D.A.R.E., 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 and two Deputy Chiefs. Within the Department there are two divisions: Operations and Support Services.

Departmental Structure:

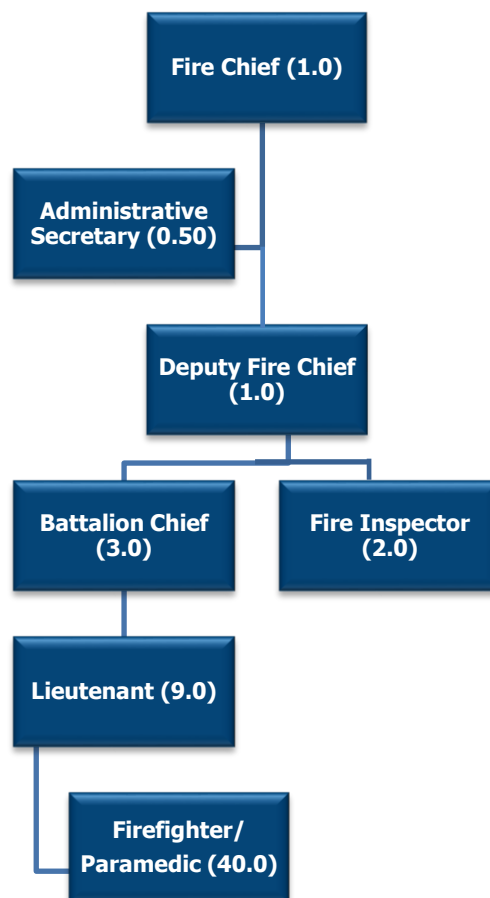


FIRE DEPARTMENT

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 2016, the Gurnee Fire Department responded to a total of 6,220 emergency calls. The Department is led by the Fire Chief and includes one Deputy Chief, three Battalion Chiefs, nine Lieutenants, forty firefighter / paramedics, a training officer, three fire prevention personnel and a part-time administrative secretary. The Fire Department oversees two separate cost centers, Fire - Administration (11050100) and Foreign Fire Insurance (11050500).

Departmental Structure:

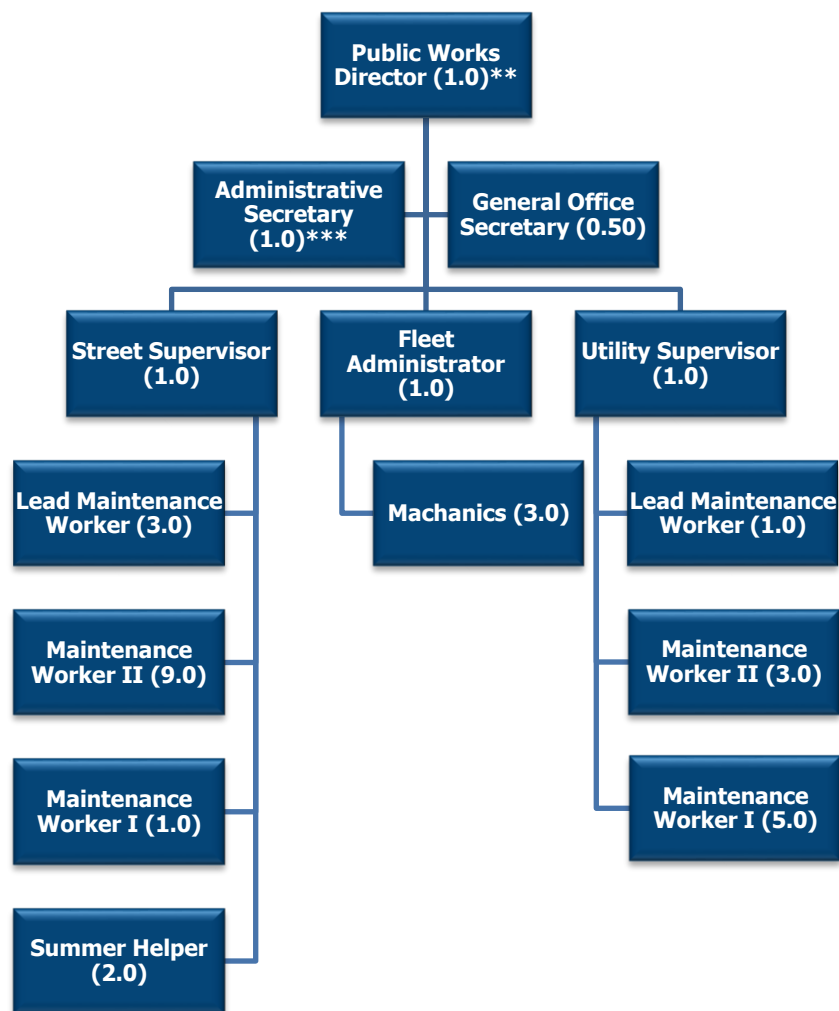


PUBLIC WORKS DEPARTMENT

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.*

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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. To assist with this effort, the Village once again enlisted the expertise of an outside consultant. 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

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.

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.

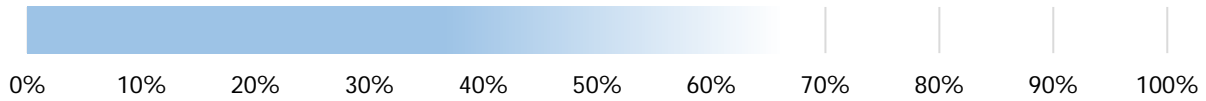
Success Indicators:

- 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.

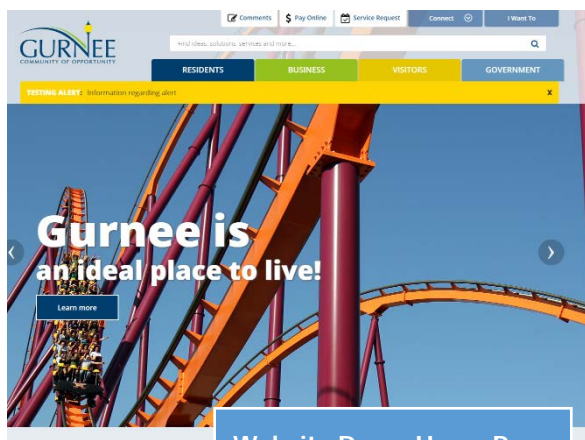
Action Steps	Desired Target Date
1. Launch Village Facebook page.	January 2016
2. Start a YouTube series on Village topics.	June 2016
3. Upload Village Board meetings to the Village YouTube channel.	October 2016
4. Explore increasing the shared newsletter with other local agencies to a greater frequency 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 2017

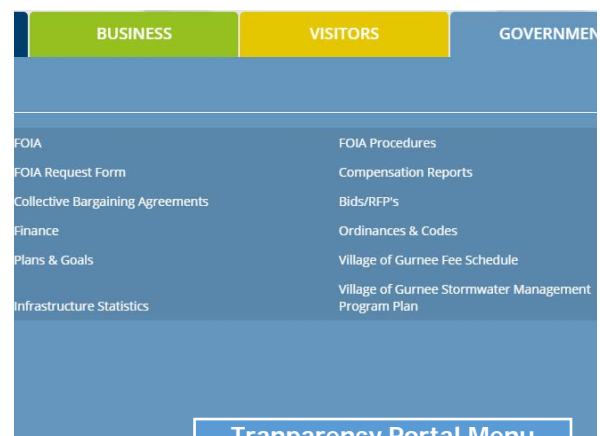
INITIATIVE #1.1: Improve communication opportunities with stakeholders.



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 1,500 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 recently relaunched its YouTube Channel. The Village will use the channel to post public education shorts, Village Board and Planning & Zoning Board meetings and community event highlights such as the annual Legions of Craft Beer Fest and Families on the Fairway.
🕒	#3	Staff is currently evaluating the process for getting Village Board and Planning & Zoning Meetings converted to an acceptable format for YouTube.
🕒	#4	Staff approached the Warren-Newport Public Library about possibly being added on as an additional partner for the <i>Keeping Posted+</i> newsletter. WNPL will consider the proposal for its FY 17/18 budget. The Village currently partners with the Gurnee Park District and the schools (D50, D56, and D121).
🕒	#5	The website update has experienced delays, but AmericanEagle.com continues to work on the website development. The demo site is live, and the staff training and beta phase is currently scheduled to begin at the end of February. After that, the launch is expected two to three weeks later.
✗	#6	Requires website launch. The upcoming website will feature a section dedicated specifically to transparency.



Website Demo Home Page



Tranparency Portal Menu Example

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.

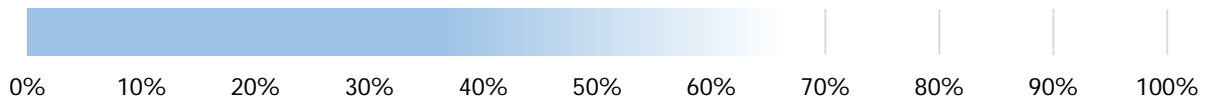
Success Indicators:

- 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

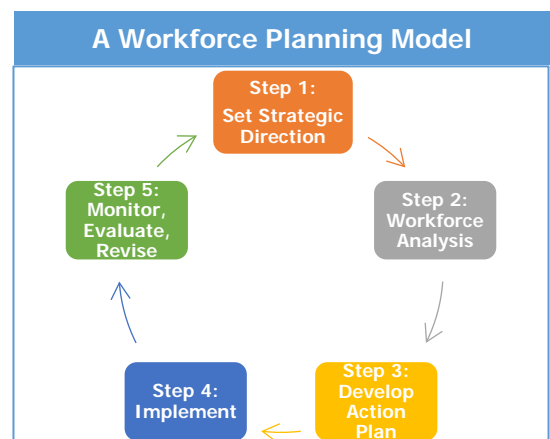
STATUS AS OF: FEBRUARY 2017

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 is ongoing – currently there are no vacancies requiring a recruitment. The Police Department will initiate recruitment for entry level Police Officers near the end of FY 16/17. A recruitment plan is currently under development.
🕒	#5	Step 4: Implementation has been ongoing in stages.
✗	#6	Step 5: Modify / Evaluate / Revise has not yet been initiated as this is the first year of utilizing a planning model.

The Village will be faced with a high number of retirements over the next 3 to 5 years. Risks as a result of this wave of retirements include loss of institutional knowledge; lack of personnel prepared to fill higher level roles; and single-incumbent positions that may require lengthy recruitments to fill. Opportunities for the Village include increasing diversity within the workforce through a more strategic approach; the ability to reevaluate work processes to capitalize on improvements in efficiency and cost containment; reevaluate requirements with regard to education / training / experience to recruit candidates with skills needed for the future; and creating a succession development plan for high risk / vulnerable positions.



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.

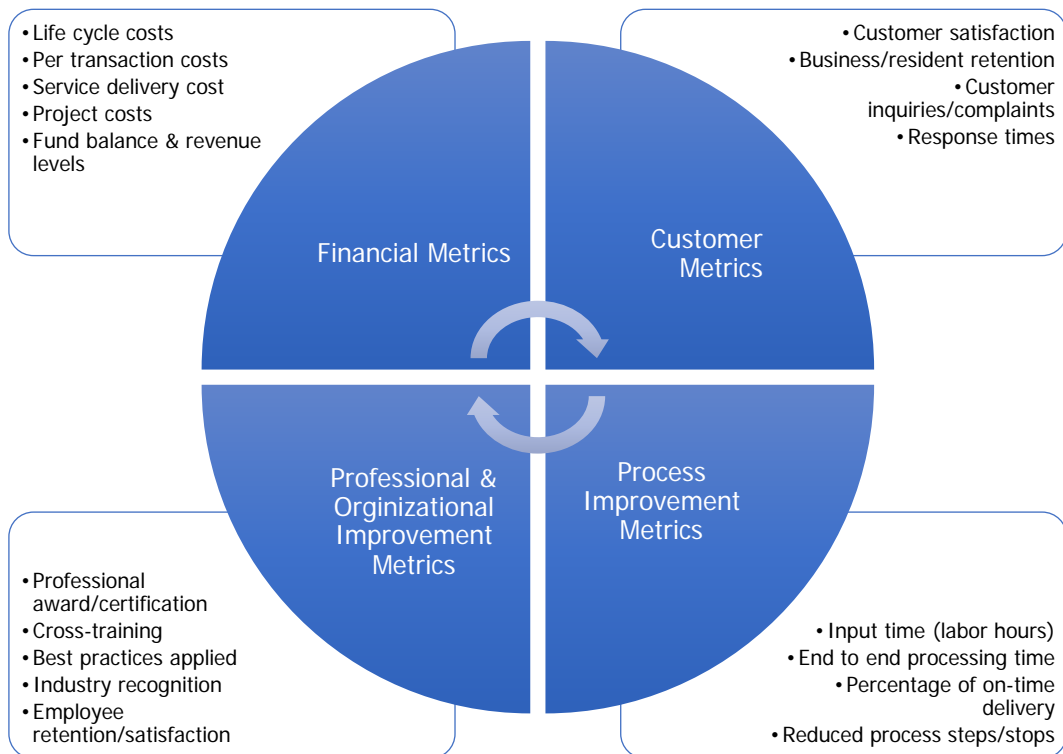
Action Steps	Desired Target Date
1. Assign each department a series of goals and objectives based off of the strategic plan.	May 2016
2. Meet with Department Heads individually to identify metrics that can be analyzed to review their Success Indicators and help ensure the desired target dates are met 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 2017

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	Defining measurable goals for departments continues to be a work in progress. One-on-one meetings have not yet happened, but there is some progress towards developing goals tied to the Strategic Plan.
✗	#3	Requires completion of Action Step #2.
✗	#4	Requires completion of Action Step #2.
✗	#5	Requires completion of Action Step #2.



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.

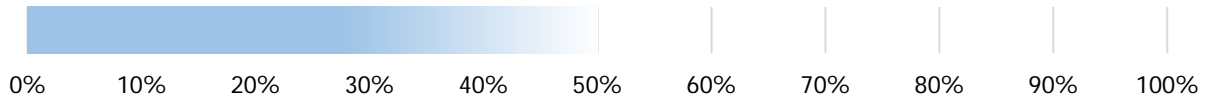
Success Indicators:

- 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.

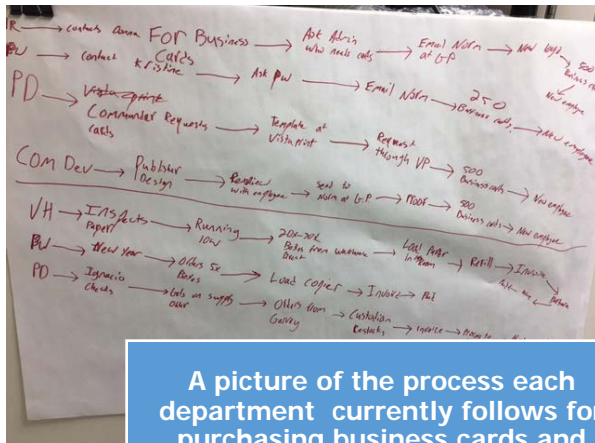
Action Steps	Desired Target Date
1. Develop a Village-wide LEAN Committee.	October 2016
2. Analyze business practices Village-wide with the LEAN Committee	January 2017
3. Find process improvements in each department.	March 2017
4. Implement at least one process improvement in each department.	October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

STATUS AS OF: FEBRUARY 2017

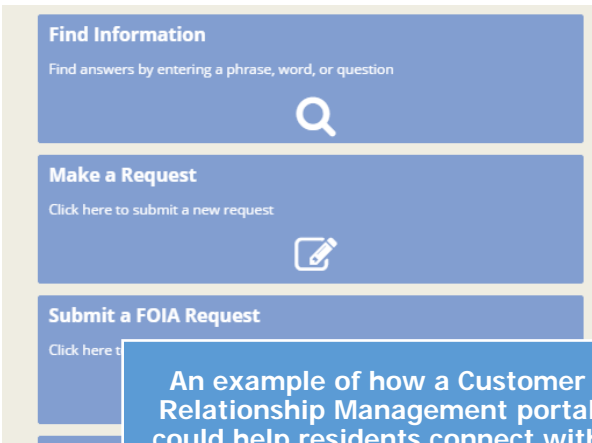
INITIATIVE #1.4: Improve Business Processes Village-wide.



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, 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	Once a recommendation is made from the work groups, it will be brought to a GPIC meeting for review by the oversight group.
✗	#4	Requires completion of Action Step #3.
✗	#5	Requires completion of Action Steps #2 and #3.



A picture of the process each department currently follows for purchasing business cards and paper.



An example of how a Customer Relationship Management portal could help residents connect with the Village

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: Deputy 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.

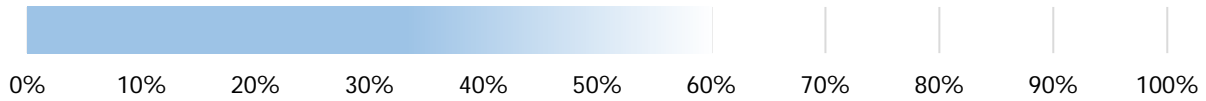
Success Indicators:

- 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 and Award the RFP with Village Board Approval.	May 2016
4. Work with Vendor to Create Reports Meeting National Reporting Standards.	July 2016
5. Train Personnel and Work with Ambulance Billing Vendor on Data Transfer.	October 2016
6. Go Live with New System.	January 2017

STATUS AS OF: FEBRUARY 2017

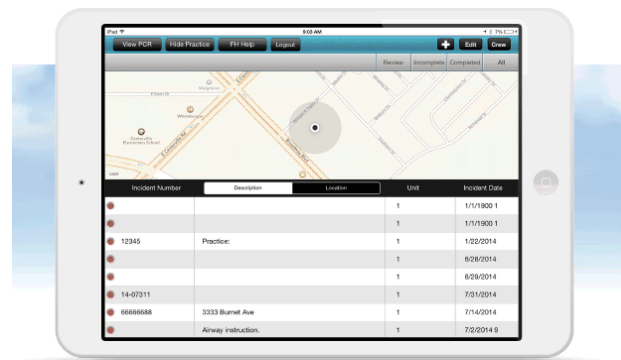
INITIATIVE #1.5: Update the Fire Department's Reporting & Record Keeping.



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 chosen for its price and integration into the Fire Department's current Firehouse NFIRS reporting software. The Committee has chosen to run its EPCR program on IPADS utilizing portable printers located in the ambulances.
🕒	#4	Currently the EPCR system is being customized to meet the GFD's needs. Additionally, software is being loaded on devices and tested allowing for the mobile application to be used effectively in the field.
✗	#5	Requires completion of Action Step #4.
✗	#6	Requires completion of Action Steps #4 and #5.



Current: Multiple Step Hand Written Reports



Intuitive Incident Screen

View current location on map and quickly create and edit both practice and real incidents.

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 – Initiative #1</i>).	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 2017

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 now available: http://www.gurnee.il.us/files/GurneeTAPReport.pdf
	#2	Little Lady Foods completed a \$10 million plant modernization project in Spring 2016, and the plant is fully online. Construction is underway on a 78,000 square foot expansion of Nypro in Tri-State Business Park.
	#3	PACE provided service to the employee entrance of Six Flags for the 2016 summer season and will do so again in 2017. The Village, in cooperation with Pace and Lake County Partners, has been collecting employment data from Tri-State Business Park employers to determine demand for a bus stop on Tri-State Parkway. The vanpool and employer shuttle programs were introduced to Little Lady Foods during its decision phase and continue to be promoted to other major employers.
	#4	Staff contacted brokers with vacant land near the Grand Avenue and I-94 interchange in order to promote retail development opportunities to national developers at the 2016 RECon international trade show and will do so again for the 2017 show. Staff routinely facilitates property searches using CoStar data.
	#5	In conjunction with the 2016 RECon international trade show, staff contacted representatives for approximately 30 national retailers. Similar outreach for the 2017 show will begin in March. In order to promote Gurnee's major retail/restaurant cluster, the Village participated in a co-op holiday campaign with Visit Lake County. The ad campaign featured the Canadian Pacific Holiday Train, Bass Pro Shops, and holiday events at Gurnee Mills. A sweepstakes featuring a Simon gift card and overnight stay at KeyLime Cove netted over 1,500 entries and 1,100 new email addresses for future promotions.

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.

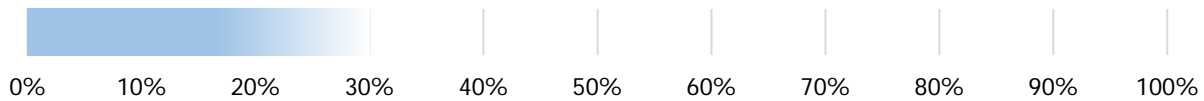
Success Indicators:

- 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.	June 2016
3. Staff review of draft policies.	July 2016
4. Present draft policies to Village Board.	August 2016
5. Adoption of the updated policies by the Village Board.	September 2016

STATUS AS OF: FEBRUARY 2017

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. The new financial software is anticipated to be in place by May 1, 2017. Policy updates will be presented shortly thereafter and include policy and procedural changes made possible by the new software.
	#3	Requires completion of Action Step #2.
	#4	Requires completion of Action Step #3.
	#5	Requires completion of Action Step #4.

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.

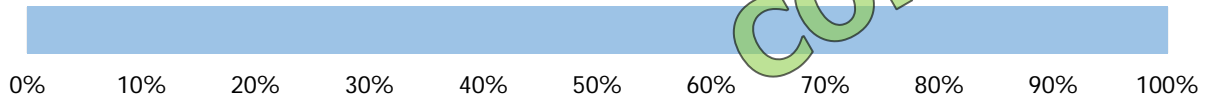
Success Indicators:

- 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

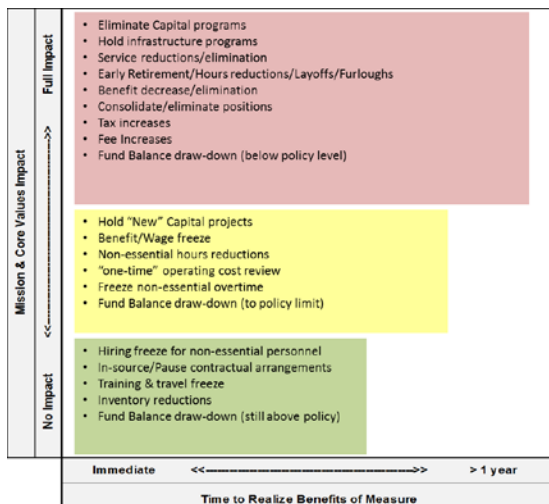
STATUS AS OF: FEBRUARY 2017

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



COMPLETE

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.

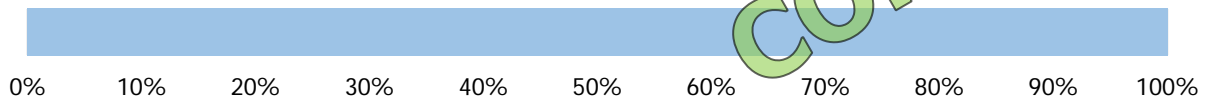
Success Indicators:

- 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 2017

INITIATIVE #2.4: Continue to conservatively fund pension liabilities.

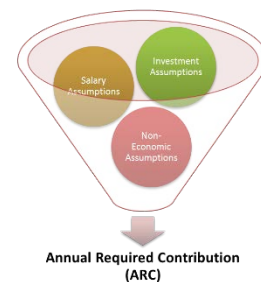
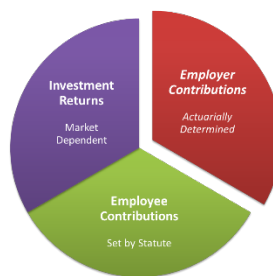
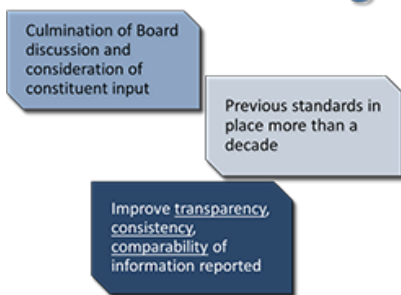


COMPLETE

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 2017

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 two types of businesses - those which fit the "Maker's Corridor" concept outlined in the ULI report and restaurants which are necessary to enliven a business district irrespective of the retail mix.
	#3	All property owners and business owners on East Grand Avenue, in addition to other community stakeholders and east side residents, were invited by the Village and ULI to participate in last summer's interviews with the ULI Technical Assistance Panel. The next phase of outreach will involve inviting business owners to meet as a merchants' group to promote East Grand.
	#4	See #3 above. Business owners will be invited to begin meeting in Spring 2017. Primarily goal will be networking but Village may provide resources in 2017/18 for quarterly education sessions on marketing, merchandising, and other topics related to small business operations.
	#5	Development pro formas will be done as a follow-up to the ULI-TAP scheduled for July 12-13, 2016. Specific sites were identified in the TAP report for reuse/redevelopment; at such time as the sites' owners and/or the Village determine it's appropriate to proceed, pro formas will be prepared in order to assess viability.
	#6	Certain East Grand properties were specifically evaluated during the ULI-TAP for potential use and redevelopment schema. Village staff will coordinate with owners, prospective purchasers, and/or end users to encourage property improvement. The ULI report was clear, however, 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, while encouraging property rehabilitation where possible.
	#7	Incentive programs are referenced in the ULI-TAP report. Restaurant incentives are proposed for FY 17/18.

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.

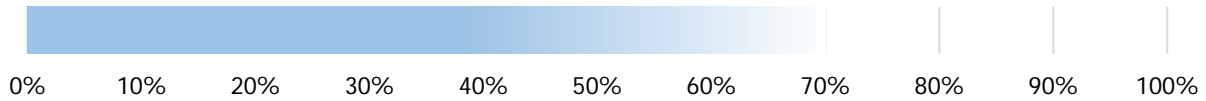
Success Indicators:

- 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 2017

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 continues to work on preparing a recommendation to the Board of Trustees.
🕒	#4	RFQ process for the Comprehensive Land Use Plan update has been completed and a panel including staff and a representative of the Planning & Zoning Board and Village Board have selected the preferred consultant. The consultant is working to solicit community input on an array of topics for the update, including pedestrian mobility.
🕒	#5	Partially requires completion of Action Steps #1 and #3. The proposed FY 17/18 Capital Plan includes funding for pedestrian accommodations along Knowles Road to connect Dada Drive to the ComEd Trail north of Dada Drive. This project will be matched by the Lake County Forest Preserve District, who intends to connect the Dada Drive & US 45 intersection with a pedestrian path into the Rollins Savannah.



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 2017

INITIATIVE #3.3: Improve efforts to mitigate flooding.



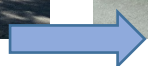
Status	Action Step	Description of Action Step Status
	#1	Engineering staff continue to survey lowest adjacent grade elevations for structures in the Special Flood Hazard Area (SFHA). This data, in conjunction with repetitive insurance claim loss data will be used to identify the most at-risk and costliest properties that should be prioritized for acquisition.
	#2	Staff has been working with Lake County Stormwater Management Commission (LCSMC) to participate in grant programs. Three properties were included in a FMA application and three properties were included in a PDM application.
	#3	No reportable progress at this point.



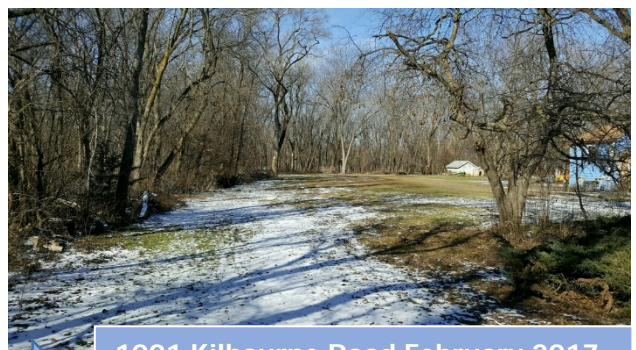
1018 Kilbourne Road June 2016



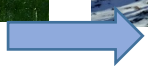
1018 Kilbourne Road February 2017



1001 Kilbourne Road June 2016



1001 Kilbourne Road February 2017



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.

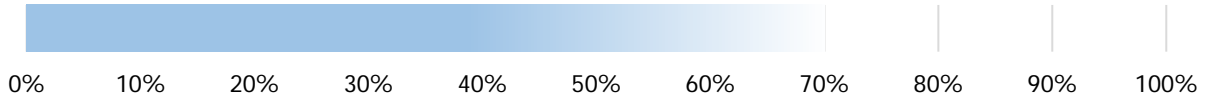
Success Indicators:

- 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.	September 2016 & annually thereafter
5. Present Multi-Year Capital Plan.	November 2016 & annually thereafter

STATUS AS OF: FEBRUARY 2017

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 Vehicle Replacement Plan was developed for the update to the Multi-Year Capital Plan.
	#4	The draft Multi-Year Capital plan has been prepared was presented to the Board on January 9, 2017.
	#5	The draft Multi-Year Capital plan was presented to the Board on January 9, 2017.



2016 Road Reconstruction



The Public Works Fleet

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.

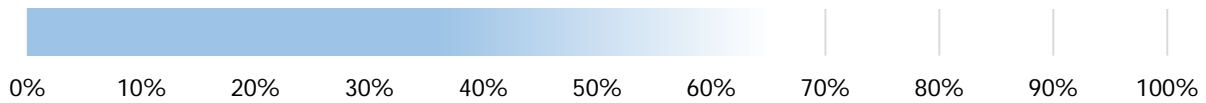
Success Indicators:

- 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 2017

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 16/17 budget.
	#2	Coordinated effort between Public Works and Engineering to include funding to upgrade street lighting and traffic control signage during re-construction or re-surfacing projects. In FY 18, funding of \$52,000 will cover street light upgrades on Old Grand Ave. (20), Stonebrook Dr. (6), Concord Oaks (22) and roads of Dada Dr., Village Ln., Cheswick Dr., Smithfield Ct. and Knowles Rd. (28). Traffic control signage has not been funded as Public Works is currently in a multi-year sign inspection program as detailed below (#3).
	#3	The crew is currently working in SIC #1 with 290 sign inspections remaining to complete. The inspection, thus far, has generated 105 work orders for sign upgrades in SIC #1. Snow and Ice Control routes #7 & #10 will follow, based on time and available funding.
	#4	Forestry crew completed EAB treatment of 1,201 Ash trees in the Village east of Hunt Club Rd. This will place the Village on a two-year cycle, alternating with east of Hunt Club treated one year and west of Hunt Club the following. 2011 – 3,347 Ash trees 2017 – 2,403 Ash trees
	#5	Species of trees categorized as of January 2017 in a total inventory of 11,632 trees are as follows: Ash 2,403 (21%), Elm 529 (5%), Linden 1,055 (9%), Locust 1,903 (16%), Maple 2,917 (25%), Oak 499 (4%) and Other 2,312 (20%).
	#6	Tree planting line item was increased by \$25,000 in FY 16/17 budget. 130 trees were planted for the Spring planting program and 30 trees planted in the Fall planting program.
	#7	15 hydrants have been replaced in FY-17, 10 by Public Works Utility crews and 5 by contractors as a result of roadway projects. There are two (2) remaining hydrants to replace before May 1, 2017, one on Birch Drive and one on Sizer Road (fire hydrants from 1970 and older were identified for replacement).
	#8	Village contractor completed Year 4 of hydrant painting of the 5-year program.
	#9	Public Works Utility Division has flow testing on all Village fire hydrants schedule to begin in Spring 2017. This will be a two-year flow test project.
	#10	PW Utility Division personnel completed flushing of the Village's 2,536 fire hydrants generating 285 work orders for repairs. All work orders have been completed.

KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE

Initiative #3.6: Explore opportunities for partnerships to leverage high speed network assets and services cooperatively amongst both Village Departments and other taxing bodies.

Primary Department/Division: Administration/Information Systems

Supporting Department/Division: Administration, Engineering

Key Staff: Information Systems Director (Lead), Village Administrator

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

- The Village is continuing the project to bring point-to-point connectivity between Village facilities.
- The project has included wireless connections, underground fiber connections, and supporting routing and switching equipment for the past few years.
- The cross-department focus delivers benefits to public safety and water utility areas in addition to ongoing departmental operations.
- The project continues to deliver robust, redundant connectivity, with low ongoing operational / recurring costs.
- Said assets present cooperative opportunities with other local taxing bodies with regards to network connectivity and broadband access.
- There are opportunities to explore partnerships with both public and private organizations to increase the use of high speed network connections for mutual benefit and reduce duplication of efforts.

Success Indicators:

- Complete interconnection of underground fiber connections between Village buildings in the Village Center area.
- Identify opportunities for cooperation / collaboration in using high speed network connections and / or dedicated Internet access to reduce costs or improve services.
- Provide public Wi-Fi access at all Village facilities and identify other public spaces / partners for future expansion.

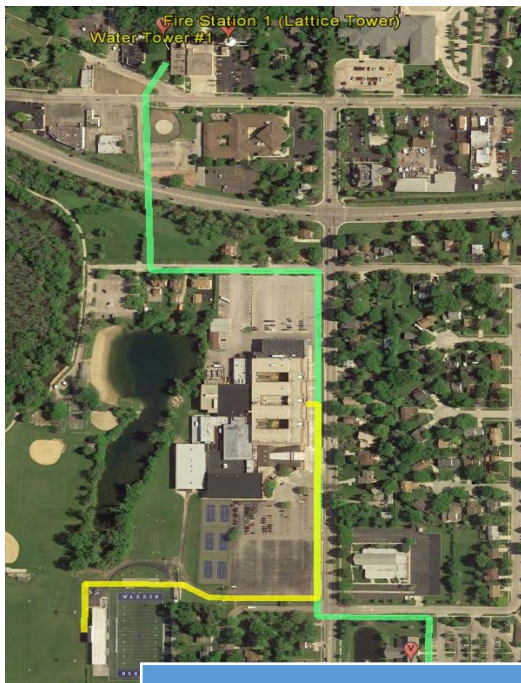
Action Steps	Desired Target Date
1. Provide public Wi-Fi access at all occupied Village Facilities.	May 2016
2. Complete preliminary design for fiber link between Fire Station 1 and Village Hall working cooperatively with Warren Township High School	July 2016
3. Meet with to local taxing bodies to discuss network partnership opportunities on a recurring basis.	September 2016
4. Propose an intergovernmental project related to high speed networks / dedicated Internet access as part of the FY 17-18 budget proposal.	February 2017
5. Utilize shared bandwidth / network services amongst at least 2 other taxing bodies on an ongoing basis.	October 2017

STATUS AS OF: FEBRUARY 2017

INITIATIVE #3.6: Explore partnership opportunities to leverage public Wi-Fi/fiber.



Status	Action Step	Description of Action Step Status
✓	#1	Completed for Police Station, Fire Station 1, Fire Station 2, Public Works, and Village Hall. Future additions may include Mother Rudd & Welton Plaza.
🕒	#2	Met with representatives from Warren Township High School and conceptually discussed easement on WTHS O'Plaine Campus. Opportunity may exist for joint project with WTHS regarding needs on their O'Plaine property regarding directional boring and/or fiber link.
🕒	#3	Met with WTHS but need to expand the working group. Identified potential needs that WTHS may have for ISP / routing diversity. Also identified specialized needs regarding Guest WiFi access for facilities with classrooms.
✗	#4	No substantial project planned at this time.
✗	#5	Project yet to be identified, but have discussed ideas with WTHS.



Fiber Path Alternative #1



Fiber Path Alternative #2

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.

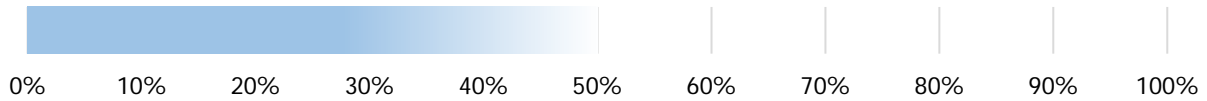
Success Indicators:

- 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.

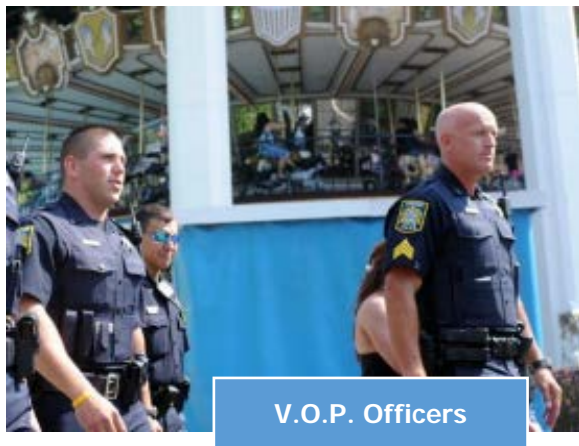
Action Steps	Desired Target Date
1. Secure funding for increased staffing through Village budget process.	May 2016
2. Hire police officers and begin their basic training.	June 2016
3. Complete selection process for Visitor Oriented Policing Team officers.	October 2016
4. Assign three additional officers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

STATUS AS OF: FEBRUARY 2017

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	As of February 1, 2017, employment offers have been made to four qualified lateral police officer candidates. If these employment offers are accepted and employees are hired, staffing will be sufficient to assign additional officers to the V.O.P Unit.
✓	#3	A selection process for V.O.P. has been completed and several excellent candidates are ready to be assigned.
✗	#4	Requires completion of step #2.
✗	#5	Requires completion of step #4.



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.	July 2017
4. Bring draft plan to Village Board.	September 2017
5. Adopt new plan.	October 2017

STATUS AS OF: FEBRUARY 2017

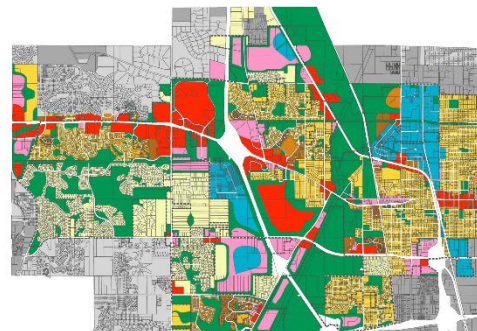
INITIATIVE #4.2: Update Comprehensive Land Use and Subdivision plans.



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 was initiated. This included citizen participation via a workshop on January 25, 2017. In addition, focus groups, social networking, and surveys and/or an interactive website are planned. Market and demographic analysis, existing conditions analysis, and the establishment of an overall “vision” will also take 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.



January 25th Comp Plan Update Public Workshop



1997 Comprehensive Land Use Plan

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, Deputy Police Chief of Support Services, Deputy 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.

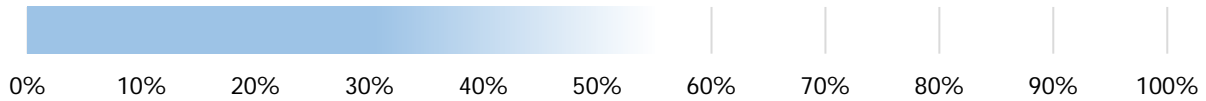
Success Indicators:

- 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.	July 2017
9. Coordinate future efforts in alignment with Lake County consolidation strategies.	July 2017

STATUS AS OF: FEBRUARY 2017

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. Additional agencies are in the process of gathering the requested data for review.
	#3	The Village has entered into a five year contractual agreement with the City of Zion with a proposed go live date of July 1, 2017. Additionally, the Village has entered into a five year contract for services agreement with the Beach Park Fire Protection District to provide dispatch services with a go live date of May 1, 2017.
	#4	The Village has contracted with IXP Corporation to oversee the application process and submittal as required under Public Act (99-0006). Staff continues to provide the required documents and details to the consultant.
	#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 have meetings on a monthly basis to discuss and decide on the course of action to support the go live deadline.
	#6	The Village has contracted with IXP Corporation to oversee the grant application process and to submit a staff approved final grant draft. This grant is made available under Public Act (99-0006) and overseen by the State 9-1-1 Advisory Board.
	#7	Go live target date for Beach Park Fire is May 1, 2017 and for the City of Zion of July 1, 2017.
	#8	Staff continues to meet with potential partners to discuss opportunities to for partnerships.
	#9	Staff sits on a Lake County Dispatch oversight committee that is chaired by Lake County Chairman Lawlor.

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), Deputy Chief of Support Services, 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.

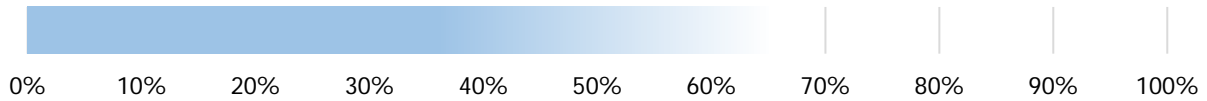
Success Indicators:

- 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.	April 2017
8. Execute implementation plan.	December 2017
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 2017

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	Requires completion of Action Step #4 and #5.
✗	#7	Requires completion of Action Step #6.
✗	#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.



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.

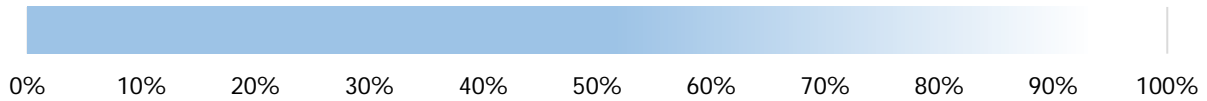
Success Indicators:

- 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 2017

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	The Village has entered into a contract to purchase 60 Axon Body Cameras. Delivery is expected no later than February 2017. Training and deployment is planned for March 2017.



Axon Body Camera

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 2017
4. Evaluate process to obtain Metra rail service or add an Amtrak stop on the existing rail line.	March 2019

STATUS AS OF: FEBRUARY 2017

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 will be 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. 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.



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.

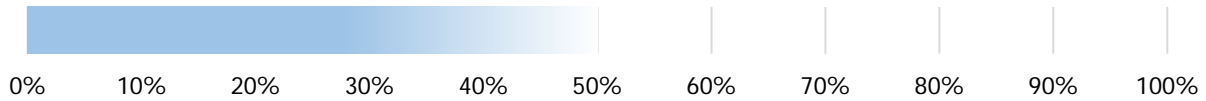
Success Indicators:

- 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 2017

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 beginning in Summer 2015. Special Event procedures – while discussed with individual businesses on one-off basis - still need to be reviewed comprehensively and condensed into a 'how-to' document.
	#2	Independent Restaurant Guide was produced by the Village and occupied a 2-page center spread in the 2016 Chamber of Commerce Community Guide. Guide was distributed at the UL International Crown golf tournament and in local hotels. The guide has been updated for 2017 and 1,000 copies distributed at the Cubs Trophy Tour event.
	#3	Village website features all businesses by type/category and location.
	#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 June 10-19, 2016 and is being repeated March 3-12, 2017. This event, which showcases Lake County's independent dining establishments, included eight Gurnee restaurants in 2016. 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	In 2015, the Village ran a Facebook contest encouraging residents to submit photos featuring local business establishments in exchange for an opportunity to win a \$100 gift card. An expanded Small Business Saturday (SBS) event was coordinated in 2016, featuring 17 independent retailers and restaurants, a \$250 gift card giveaway, recognition at the Canadian Pacific Holiday Train, and a large food donation to the Northern Illinois Food Bank.
	#7	The Canadian Pacific Holiday Train garners significant social media attention and attracts a regional crowd to Gurnee. In order to harness the popularity of this event, this year we chose to tie the event to Small Business Saturday. Businesses that collected food donations for the food bank were given special recognition, and the winner of the SBS gift card was announced at the holiday train event.

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.

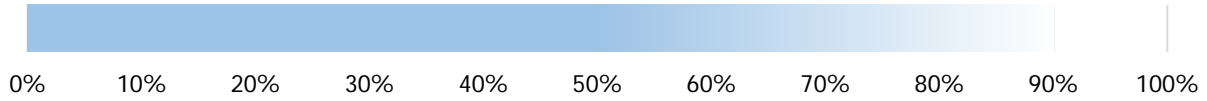
Success Indicators:

- 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 2017

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. Staff received multiple responses using a wide array of construction material. Following review, staff recommended the use of a Trex (composite decking made from recyclable materials) product.
✓	#5	Construction of the pergola structure was completed in May 2016.
🕒	#6	All major site work has been completed, including sidewalk and concrete border installations. Most notable improvements yet to be completed are paver and sign installation. Requests for proposals for paver installation are due February 14, 2017 and expected to be installed after May 1, 2017.
🕒	#7	Ancillary improvements including trees and lighting have been installed. Remaining items to be completed in FY 2018.
✓	#8	Parking lot reconstruction was completed in the Fall of 2016.
✗	#9	Boulders which will be used to mount historical plaques on have been secured. Remainder of substantial work is scheduled to be completed in FY 2018.



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.

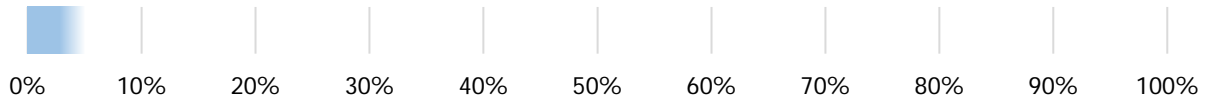
Success Indicators:






- 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 2017

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	No reportable progress at this time.
	#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 2017/2018 budget and noted in various sections. More information on the strategic plan update and process can be found in Section 3 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 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. **Organizational and Strategic Overview:** 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 2017.
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 Polices, 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.

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.

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 5.92 FTE. Personnel changes are mainly the result of adding Communication Operators related to 911 consolidation efforts, specifically the Village providing contractual police and fire dispatching services for the City of Zion, Illinois.

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 the Appendix section (Section 10) for a detailed description of these policies.

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SECTION V – EXECUTIVE OVERVIEW

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EXECUTIVE OVERVIEW

The Village of Gurnee’s Fiscal Year (FY) 2017/2018 budget of \$66.1 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 17/18	Proposed Expenditures FY 17/18	Net Surplus / (Deficit)
Governmental Funds			
110 - General Fund	38,938,188	39,808,820	(870,632)
121 - 911 Fund	500,000	500,000	-
122 - Motor Fuel Tax Fund	876,000	850,000	26,000
123 - Impact Fee Fund	48,380	250,000	(201,620)
124 - PD Restricted Revenue Fund	5,000	-	5,000
131 - Capital Improvement Fund	5,122,000	6,140,900	(1,018,900)
141 - Bond Fund	2,059,325	2,059,325	-
142 - Special Service Area #2	41,508	41,508	-
Proprietary Funds			
211 - Golf Course Fund	-	-	-
221 - Water & Sewer Operating Fund	8,808,000	9,151,547	(343,547)
223 - Water & Sewer Capital Fund	3,637,050	3,637,050	-
Sub Total	60,035,451	62,439,150	(2,403,699)
Fiduciary Funds			
307 - Police Pension Fund	5,702,886	2,397,500	3,305,386
308 - Fire Pension Fund	4,463,100	1,262,375	3,200,725
Sub Total Fiduciary	10,165,986	3,659,875	6,506,111
Grand Total	70,201,437	66,099,025	4,102,412

Fiscal Year 2017/2018 projected revenues are \$70.2 million, while projected expenditures are \$66.1 million. On an all funds basis, a \$4.0 million surplus is projected. The budget is balanced.

The projected May 1, 2017 General Fund balance is \$25.9 million which is 65.1% of FY 2017/2018 expenditures. The General Fund balance is projected to decrease by \$871 thousand as of April 30, 2018. This results in the fund balance remaining virtually flat compared to May 1, 2016. While \$1.0 million was added to fund balance at the end of FY 2016/2017, a large portion of this surplus will be required to help balance the FY 2017/2018 General Fund. Rather than considering any new or increased taxes, staff is recommending the use of \$871 thousand of the FY 2016/2017 \$1.0 million surplus. Despite the

projected spenddown in fund balance, the balance remains 30% 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 2017/2018 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 \$202 thousand in the Impact Fee Fund, \$1.0 million in the Capital Improvement Fund and \$344 thousand in the Water & Sewer Operating Fund. These changes in fund balance are discussed in greater detail under *Fund Balance Projections by Fund* at the end of this section.

FY 2017/2018 expenditures are aimed at working towards and accomplishing goals identified during the 2015 Strategic Plan update. This includes \$4.9 million for transportation system improvements, including increased funding for sidewalk and pedestrian improvements. The FY 2017/2018 Budget also includes \$2.9 million for water and sanitary sewer systems, \$2.7 million for vehicles and equipment, \$505 thousand for building improvements and \$203 thousand for stormwater management systems.

Despite the purposeful spend down in reserves, the Village's fund balances are strong. As of April 30, 2018 the General Fund is projected to have a fund balance of \$24.9 million, the Impact Fee Fund is projected to be \$1.6 million, the Capital Fund balance is projected at \$2.2 million and the Water & Sewer Operating Fund balance is projected at \$5.0 million.

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 2014/2015 and FY 2015/2016 actual, FY 2016/2017 budget and year end forecasts and FY 2017/2018 budget.

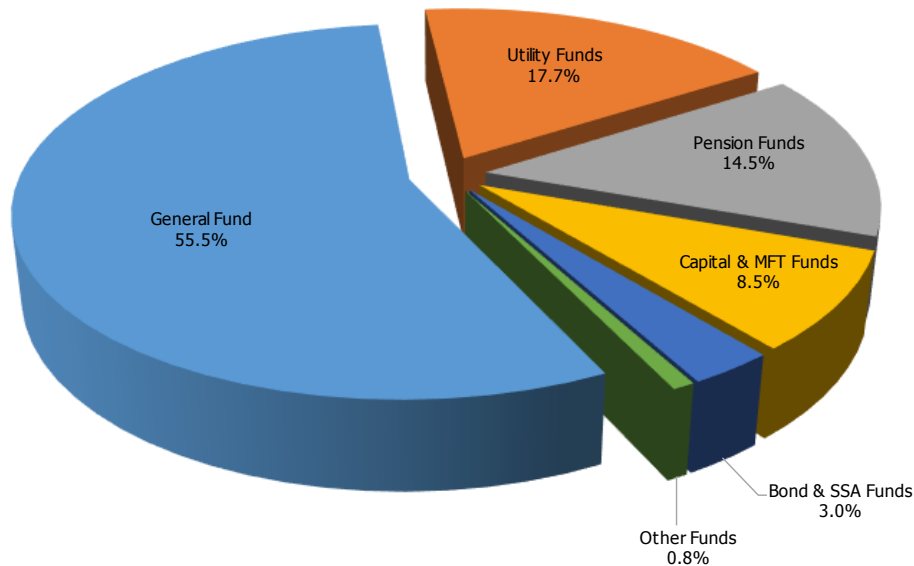
Total Revenues by Fund							
Fund	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Governmental Funds							
110 - General Fund	\$ 38,284,510	\$ 39,295,278	\$ 38,312,028	\$ 38,871,498	\$ 38,938,188	\$ 626,160	101.6%
121 - 911 Fund	341,664	1,053,640	351,400	351,000	500,000	148,600	142.3%
122 - Motor Fuel Tax Fund	1,050,908	829,842	930,250	930,250	876,000	(54,250)	94.2%
123 - Impact Fee Fund	16,404	4,628	500	14,600	48,380	47,880	9676.0%
124 - PD Restricted Revenue Fund	4,073	5,041	40	6,045	5,000	4,960	12500.0%
131 - Capital Improvement Fund	2,787,345	5,774,438	5,976,864	6,777,886	5,122,000	(854,864)	85.7%
141 - Bond Fund	2,471,900	2,465,195	2,048,075	2,047,575	2,059,325	11,250	100.5%
142 - Special Service Area #2	41,134	41,789	41,124	41,124	41,508	384	100.9%
Proprietary Funds							
211 - Golf Course Fund	50,018	50,035	-	-	-	-	N/A
221 - Water & Sewer Operating Fund	7,883,238	8,365,485	8,170,000	8,554,000	8,808,000	638,000	107.8%
223 - Water & Sewer Capital Fund	756	22,216	1,602,500	1,792,500	3,637,050	2,034,550	227.0%
Sub Total	52,931,950	57,907,587	57,432,781	59,386,478	60,035,451	2,602,670	104.5%
Fiduciary Funds							
307 - Police Pension Fund	2,787,855	2,621,450	3,925,216	4,245,216	5,702,886	1,777,670	145.3%
308 - Fire Pension Fund	762,574	2,139,318	3,170,217	4,282,567	4,463,100	1,292,883	140.8%
Sub Total Fiduciary	3,550,429	4,760,768	7,095,433	8,527,783	10,165,986	3,070,553	143.3%
Grand Total	56,482,378	62,668,355	64,528,214	67,914,261	70,201,437	5,673,223	108.8%

FY 2016/2017 revenues are forecasted to outperform budget. The FY 2016/2017 revenue forecast is \$67.9 million, which is \$3.4 million over the FY 2016/2017 budget of \$64.5 million. Most of the overage is in the Capital Improvement, Water & Sewer Operating, Water & Sewer Capital, and Police & Fire

Pension Funds. The Capital Improvement Fund overage is a result of the Village practice of using General Fund surpluses to fund subsequent year infrastructure improvements. Based on the year end forecast, staff recommends transferring \$750 thousand to the Capital Improvement Fund and \$200 thousand to the Water & Sewer Capital Fund. Furthermore, staff is also recommending a transfer of \$250 thousand from the Impact Fee Fund to the Capital Improvement Fund in FY 2017/2018. The money will provide additional financial resources to address capital needs in FY 2017/2018. The Water & Sewer Operating Fund continues to benefit from the restructuring of water and sewer fees that went into effect May 1, 2016. Staff projects Water Sales to exceed budget by \$410 thousand. The Police & Fire Pension Funds FY 2017/2018 revenue increases 43.3% over FY 2016/2017 budget. This is largely due to a budgeting method change that aligns with the actuarial assumed rate of return. Previously, staff would try to predict the returns based on projected market conditions. In FY 2017/2018, the Village budgeted for the actuarial assumed return of 7.0%. This method allows staff to compare actual results to the assumed rate of return within the framework of the budget and subsequent financial reporting.

For FY 2017/2018, the Village is projecting \$70.2 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 funds and account for 81.7% 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 surplus transfers from the Water & Sewer Operating Fund. These transfers will fund utility infrastructure improvements in FY 2017/2018.

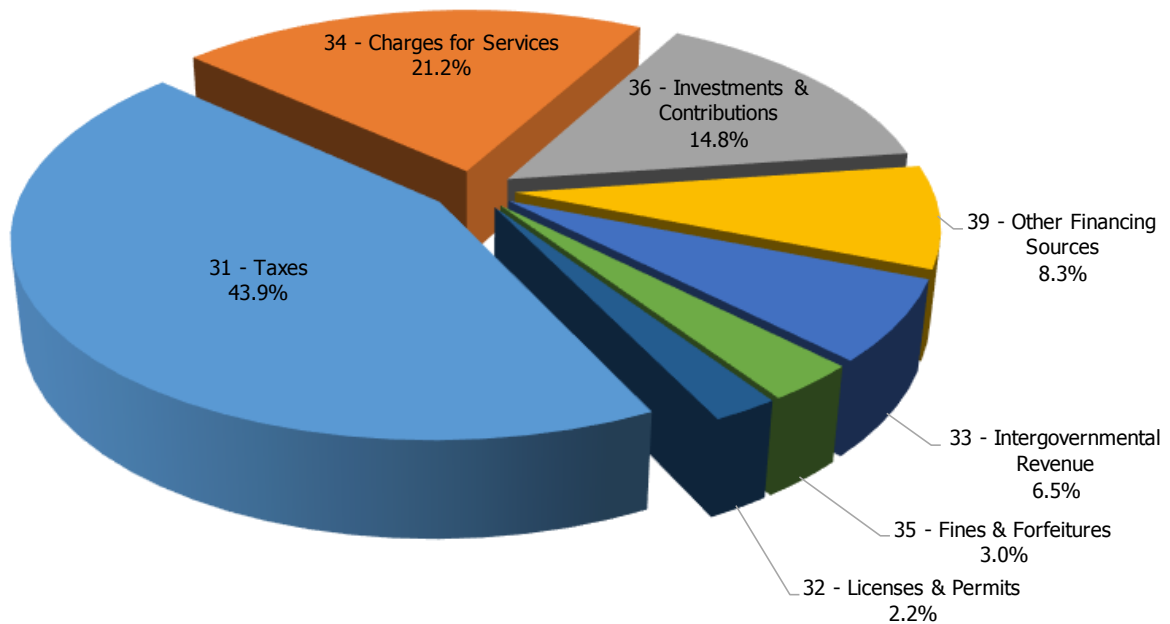
Revenues by Fund Type



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 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
31 - Taxes	\$ 27,713,421	\$ 31,795,650	\$ 31,399,724	\$ 31,657,803	\$ 30,852,508	\$ (547,216)	98.3%
32 - Licenses & Permits	1,055,643	1,120,984	1,078,600	1,324,900	1,514,580	435,980	140.4%
33 - Intergovernmental Revenue	5,066,706	4,585,090	5,068,814	4,900,979	4,585,114	(483,700)	90.5%
34 - Charges for Services	12,907,224	13,397,336	13,465,013	14,152,098	14,917,474	1,452,461	110.8%
35 - Fines & Forfeitures	1,922,025	2,107,103	1,876,500	1,851,000	2,129,400	252,900	113.5%
36 - Investments & Contributions	3,671,944	1,472,929	7,764,488	9,266,406	10,395,986	2,631,498	133.9%
39 - Other Financing Sources	4,145,415	4,466,209	3,875,075	4,761,075	5,806,375	1,931,300	149.8%
Grand Total	\$ 56,482,378	\$ 58,945,301	\$ 64,528,214	\$ 67,914,261	\$ 70,201,437	\$ 5,673,223	108.8%

Revenues by Category



31 - Taxes: Taxes make up the largest portion of the Village’s revenue sources, estimated at 43.9% of the total for FY 2017/2018. 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 misc. 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 sixteen 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.

FY 2016/2017 Review

Taxes category across all Village Funds is expected to finish 0.8% or \$258 thousand over budget. The largest positive variances are Sales Tax, Food & Beverage Tax, Local Use Tax, and Amusement Taxes. Largest negative variances include Hotel Tax, Road & Bridge Tax and Resort Taxes.

FY 2017/2018 Summary

Taxes are down 1.7% or \$547 thousand compared to the FY 2016/2017 budget. The biggest increases are Sales Tax, Food & Beverage Tax, Local Use Tax, and Amusement Taxes. The largest decrease are Hotel and Resort Taxes due to KeyLime Cove closing for a year as it transitions to Great Wolf Lodge.

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 2016/2017 Review

FY 2016/2017 Licenses and Permits across all funds is expected to finish 22.8% or \$246 thousand over budget, largely due to the timing of two assisted living facilities (Stonebridge and Bickford), a single family home development (Wentworth) and several commercial developments including a manufacturing facility and two restaurants (Chicago Wood Fire Pizza and Chic-fil-A).

FY 2017/2018 Summary

Licenses and Permits are up 40.4% or \$436 thousand due to the expected completion of FY 2016/2017 projects in addition to anticipated office development (Bellewater Place), KeyLime Cove remodel/rebranding to Great Wolf Lodge and two anticipated restaurants. Continued refreshing and turnover of commercial spaces provides additional one-time revenue from permitting.

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. 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 net collections of all income tax received from individuals, trusts, and estates, and 6.86% of the net collections of all income tax received from corporations. One of the Governor's solutions to balancing the State of Illinois budget is to reduce the share of income tax distributed to municipalities. Management is closely monitoring the situation. To date, attempts to change the formula have met immediate resistance from local government groups. The Village budgeted receipts based on no changes in the distribution formula. A new addition to this category for FY 2017/2018 is the reimbursement from the Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB) for 911 related purchases made through the Village's 911 Fund. As mentioned earlier, this fund acts as a pass through for purchases and reimbursement from the NLCC-ETSB.

FY 2016/2017 Review

Intergovernmental Revenue is projected to end FY 2016/2017 behind budget by 3.3% or \$168 thousand due primarily to lower than anticipated income tax and replacement tax receipts distributed by the State.

FY 2017/2018 Summary

The Intergovernmental category is projected to decrease 9.5% or \$484 thousand due to lower capital grant receipts and decreased income tax receipts. E-911 surcharge distributions from the State will be directed to the NLCC-ETSB starting May 1, 2017.

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

FY 2016/2017 Review

Across all funds charges for service are expected to finish 5.1% or \$687 thousand ahead of budget due primarily to greater than expected water usage, ambulance fees and off-duty police services. Water usage over the long-term has been decreasing as users become more efficient, however 2016 saw a 4% increase in usage. Staff views this as an anomaly and not a change in the long-term trend. Ambulance fees increased due to the timing of Medicare payments as a result of the Affordable Care Act. Many payments received in FY 2016/2017 were attributable to services rendered in FY 2015/2016. Off-duty police fees were greater than expected due to a professional golf event held in the summer of 2016.

FY 2017/2018 Summary

Total Village-wide "Charges for Services" category is expected to increase 10.8%, or \$1.5 million, in FY 2017/2018. This is primarily the result of increasing water & sewer rates and the addition of a 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, 2017. The first year for the Zion contract is pro-rated for 10 months of service and totals \$721 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 2016/2017 Review

Fines and Forfeitures are expected to finish the year 1.4% or \$26 thousand behind budget due to lower than anticipated red light enforcement and impoundment fines. Notable positive variances include collections from the IDROP program and court fines.

FY 2017/2018 Summary

The FY 2017/2018 budget is increasing 13.5%, or \$253 thousand, compared to the FY 2016/2017 budget. This is primarily a result of an increase in Red Light Enforcement revenue. During FY 2016/2017 multiple red light camera enforced approaches were shut off due to road construction. These approaches are expected to be fully operational throughout FY 2017/2018 and one additional approach is expected to be online for the entire year.

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.

FY2016/2017 Review

Investments & Contributions is expected to finish 19.3% or \$1.5 million over budget due to better than anticipated investment income in the Police & Fire Pension Funds.

FY 2017/2018 Summary

FY 2017/2018 reflects a 33.9%, or \$2.6 million increase compared to the FY 2016/2017 budget. This is due primarily to a change in budgeting methodology in the Police & Fire Pension Funds. The Village is budgeting for returns of 7.0% based on the actuarial assumption. Historically, staff has tried to predict the market and return assumption. This change will allow the Village to constantly monitor performance against the actuarial benchmark. Employer contributions for the Police & Fire Pension Funds increased by 6.3% or \$231 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 2016/2017 Review

FY 2016/2017 is forecasted to end the year 22.9% or \$886 thousand ahead of budget due to transfers of anticipated General Fund surplus to the Capital Improvement Fund (\$750 thousand) and Water & Sewer Capital Fund (\$200 thousand). Transfers of General Fund surplus are used to fund improvements outlined in the Multi-Year Capital Plan in the subsequent fiscal year.

FY 2017/2018 Summary

FY 2017/2018 is increasing 49.8% or \$1.9 million. This increase is mainly a result of proceeds from an IEPA loan to fund the first phase of the Knowles Road water tower and increased transfer from the Water & Sewer Operating Fund to the Water & Sewer Capital Fund for planned improvements.

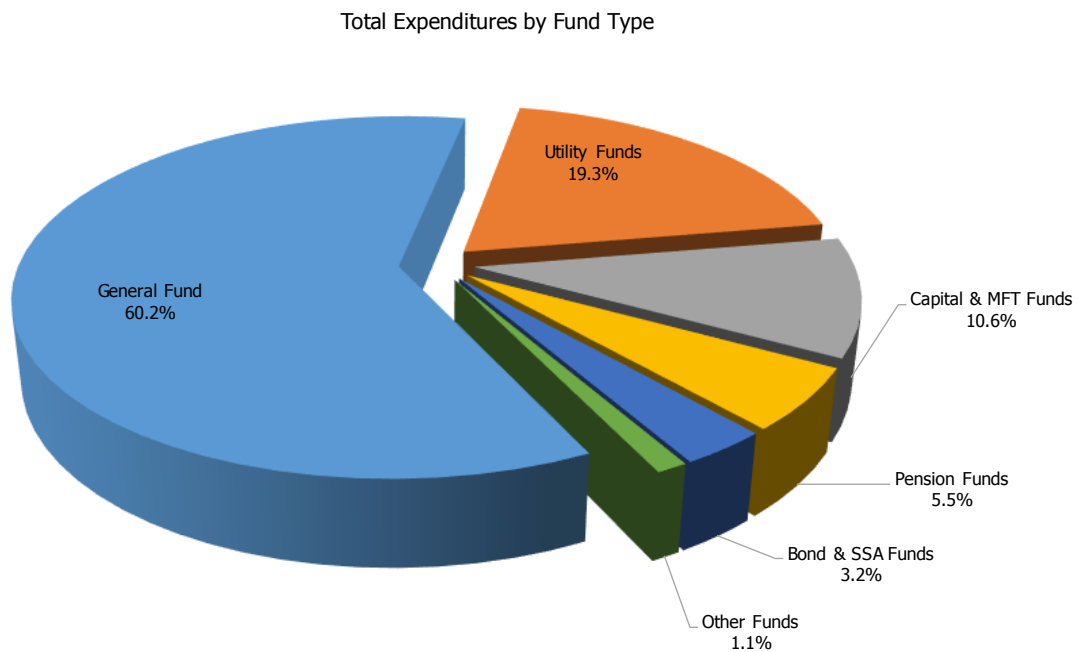
EXPENDITURE SUMMARY

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 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Governmental Funds							
110 - General Fund	\$ 36,321,201	\$ 37,594,335	\$ 38,299,026	\$ 37,868,322	\$ 39,808,820	\$ 1,509,794	103.9%
121 - 911 Fund	392,646	1,302,044	595,350	1,211,308	500,000	(95,350)	84.0%
122 - Motor Fuel Tax Fund	968,656	1,431,325	925,000	925,000	850,000	(75,000)	91.9%
123 - Impact Fee Fund	-	100,000	100,000	100,000	250,000	150,000	250.0%
124 - PD Restricted Revenue Fund	-	-	-	-	-	-	N/A
131 - Capital Improvement Fund	3,996,881	6,970,356	7,573,500	7,082,917	6,140,900	(1,432,600)	81.1%
141 - Bond Fund	2,472,175	2,464,983	2,047,575	2,046,408	2,059,325	11,750	100.6%
142 - Special Service Area #2	41,545	42,124	41,349	41,349	41,508	159	100.4%
Proprietary Funds							
211 - Golf Course Fund	19,250	19,250	100,000	-	-	(100,000)	0.0%
221 - Water & Sewer Operating Fund	4,724,408	4,662,802	8,493,185	8,305,414	9,151,547	658,362	107.8%
223 - Water & Sewer Capital Fund	91,366	23,725	1,602,500	1,462,500	3,637,050	2,034,550	227.0%
Sub Total	49,028,128	54,610,945	59,777,485	59,043,218	62,439,150	2,661,665	104.5%
Fiduciary Funds							
307 - Police Pension Fund	534,686	-	2,349,500	2,245,390	2,397,500	370,500	102.0%
308 - Fire Pension Fund	398,061	-	1,081,400	1,132,083	1,262,375	(7,400)	116.7%
Sub Total Fiduciary	932,747	-	3,430,900	3,377,473	3,659,875	363,100	106.7%
Grand Total	49,960,875	54,610,945	63,208,385	62,420,691	66,099,025	3,024,765	104.6%

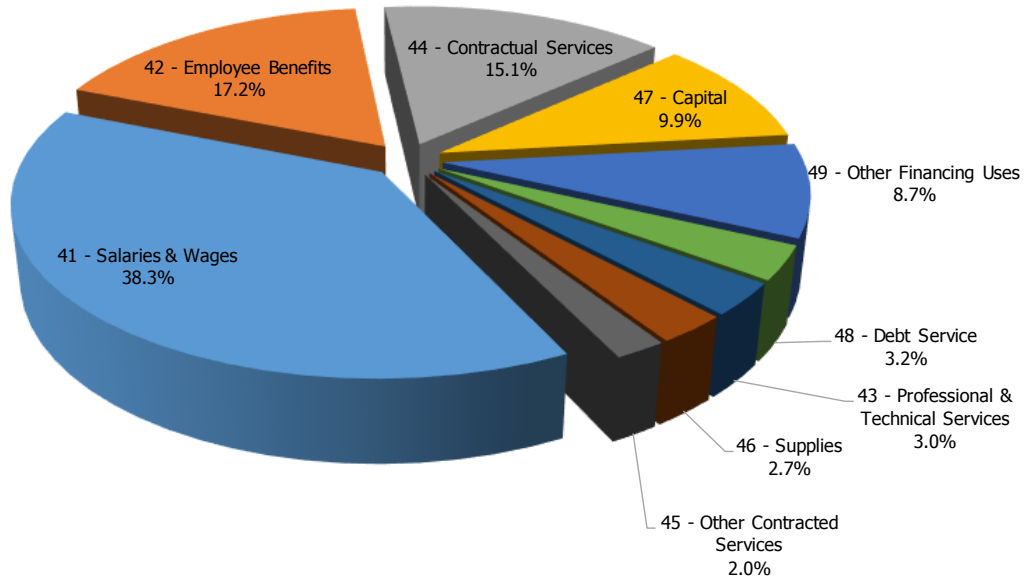
The Village is projecting \$66.1 million in expenditures for FY 2017/2018, including inter-fund transfers. The funds with the highest expenditures are the General and Water & Sewer Operating funds. These funds account for the Village's costs of personnel and day-to-day operations. Significant capital expenditures are included in the 911, Motor Fuel Tax, 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 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
41 - Salaries & Wages	\$ 20,306,940	\$ 19,647,342	\$ 24,128,785	\$ 23,547,554	\$ 25,320,750	\$ 1,191,965	104.9%
42 - Employee Benefits	9,526,607	10,124,589	10,584,653	10,384,194	11,342,819	758,166	107.2%
43 - Professional & Technical Services	1,318,666	1,378,862	1,831,650	1,641,804	1,998,350	166,700	109.1%
44 - Contractual Services	5,431,507	8,156,206	10,806,609	10,387,141	9,963,585	(843,024)	92.2%
45 - Other Contracted Services	1,158,532	1,208,937	1,299,879	1,220,727	1,290,818	(9,061)	99.3%
46 - Supplies	1,542,672	1,520,997	1,989,650	1,730,337	1,775,554	(214,096)	89.2%
47 - Capital	3,168,087	3,973,636	5,180,050	5,066,767	6,539,950	1,359,900	126.3%
48 - Debt Service	2,680,160	2,995,226	2,086,924	2,086,924	2,099,483	12,559	100.6%
49 - Other Financing Uses	4,827,704	5,605,149	5,300,185	6,355,243	5,767,716	467,531	108.8%
Grand Total	\$ 49,960,875	\$ 54,610,945	\$ 63,208,385	\$ 62,420,691	\$ 66,099,025	\$ 2,890,640	104.6%

Total Expenditures by Category (All Funds)



Costs associated with personnel, including Salaries & Wages and Employee Benefits account for 55.5% of the overall expenditures in the FY 2017/2018 budget.

41 - Salaries & Wages: The Salaries & Wages category includes base salaries, overtime and any fringe benefit payments employees earn. Eighty percent 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 is currently being negotiated. 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 2016/2017 Review

Salaries and Wages are expected to finish 2.4% or \$581 thousand under budget. This is primarily due to staff turnover and vacant positions. The Village budgets for full staffing levels for the full fiscal year as a conservative budgeting practice.

FY 2017/2018 Summary

Across all funds, Salaries & Wages is budgeted to increase by 4.9% or \$1.2 million. The majority of this increase is attributed to the hiring of six additional dispatchers related to 911 Consolidation efforts. 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, with the exception being represented Communication Operators. Managerial staff is currently in contract negotiations with this unit and it is unknown what, if any, cost of living adjustment will be applied.

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, clothing replacement, as well as employee assistance expenses are 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: \$800 single, \$1,900 family January 1, 2017 – December 31, 2017 and \$850 single, \$1,975 family January 1, 2018 – 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 2017 IMRF employer contribution rate is 11.94% compared to 12.37% in 2016. 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, 2016. The funding level increased from 63.9% to 64.7% for police and from decreased from 69.1% to 67.9% for fire.

FY 2016/2017 Review

Employee Benefits are expected to finish 1.9% or \$200 thousand under budget. This is due to lower than expected Social Security and Medicare costs due to staff turnover and lower medical insurance expenses. Medical insurance is expected to increase significantly in FY 2017/2018.

FY 2017/2018 Summary

The FY 2017/2018 budget is increasing 7.2% or \$758 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 11% for FY 2017/2018. The lump sum employer contribution for FY 2016/2017 is increasing from \$1,700,217 last year to \$1,738,100 this year (\$37,883 or 2.2%) for Fire. For Police the lump sum employer contribution for FY 2017/2018 is increasing from \$1,945,216 last year to \$2,137,886 (\$192,670 or 9.9%). 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.

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

FY 2016/2017 Review

Professional & Technical Services is expected to finish the year 10.4% or \$190 thousand under budget due to lower than anticipated consulting services, red light collection fees and legal services. By contract, annually the Village budgets \$100 thousand for Bittersweet Golf Course as a reserve fund in the event the operator does not have sufficient funds on hand. The Village does not anticipate needing this in FY 2016/2017 or FY 2017/2018. As on the revenue side, red light cameras collection fees were lower also because several cameras were offline due to road construction. The Village was able to successfully negotiated union contracts with less than anticipated legal fees.

FY 2017/2018 Summary

Across all funds, Professional & Technical Services are budgeted 9.1% or \$167 thousand higher in FY 2017/2018. This is primarily due to increased red light collection fees as all cameras are expected to be functional for the entire year and a new approach will be online, engineering fees associated with the use of outside consultants for the Village's infrastructure programs and contracted employment to assist IT in various projects during 911 consolidation.

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 2016/2017 Review

Contractual Services is expected to finish the year 3.9% or \$419 thousand under budget primarily due to better than expected prices on the road resurfacing program and lower auto and truck maintenance expenses.

FY 2017/2018 Summary

This category is decreasing 7.8% or \$843 thousand. This is mainly a result of a smaller road resurfacing program as the Village has utilized fund balance in the Capital Improvement Fund and Motor Fuel Tax Fund built up over previous fiscal years for the last 2 years, and reduced auto and truck maintenance costs.

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 2016/2017 Review

Other Contracted Services is expected to finish the year 6.1% or \$79 thousand under budget due to savings in the marketing expense, leased phone lines and training line items.

FY 2017/2018 Summary

Overall, the category is expected to decrease 0.7% or \$9 thousand in FY 2017/2018. Significant increases versus the FY 2016/2017 budget include additional training for the Police Department and combining quasi-government dues into this category. Significant decreases include a reduction in telephone lines as a result of moving to IP based communications and consolidation of services.

Currently, the Village obtains this insurance coverage through the MICA (Municipal Insurance Cooperative Agency) 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 four year period used to determine the FY 2017/2018 premium is FY 2012/2013 thru FY 2015/2016. The annual average claims experience over this period is \$1.2 million per year. The premium for FY 2017/2018 is budgeted \$2 million, a decrease of \$127 thousand or 5.9% over FY 2016/2017. While the annual average has remained nearly flat compared to last year's renewal, changes in market conditions forced the pool to consider increasing deductibles which resulted in an overall decrease in premiums. This plan change eliminated a potentially large annual premium increase in FY 2017/2018. 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. The Police Department representative on one of the specialty NIPAS teams is being replaced in FY 2017/2018 and additional training and equipment is required for the new representative.

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 2016/2017 Review

Supplies is expected to finish the year 13.0% or \$259 thousand under budget primarily due to lower fuel costs, chassis parts and ice control materials. Fuel costs have been lower than expected on average over the last year, consumption has remained consistent. Chassis parts expenses are down as the Village updates the fleet. Thus far the winter season has been mild and salt inventories are high. The Village does not anticipate needing additional quantities of salt.

FY 2017/2018 Summary

Supplies are expected to decrease 10.8% or \$214 thousand primarily due to a decrease in the amount of ice control supplies needed and refined fuel projections. With regards to ice control purchases, as of mid-February 2017, the Village used 1,700 tons of salt. Snowfall so far this year has been below average and therefore the Village has used less salt than what is used during a "typical" winter. 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 decreased from \$228 thousand to \$152 thousand in FY 2017/2018. In addition, staff continues to refine fuel projections based on historical data. For FY 2017/2018 staff used historical usage combined with assumptions of \$2.75 per gallon for unleaded and \$3.00 per gallon for diesel fuel. 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.

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 26.3%, or \$1.4 million. This is mainly attributed to the Water & Sewer Capital Fund. 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 two outstanding general obligation bond issues: Series 2009 and Series 2011. The Village’s debt position is discussed in more detail later in this section.

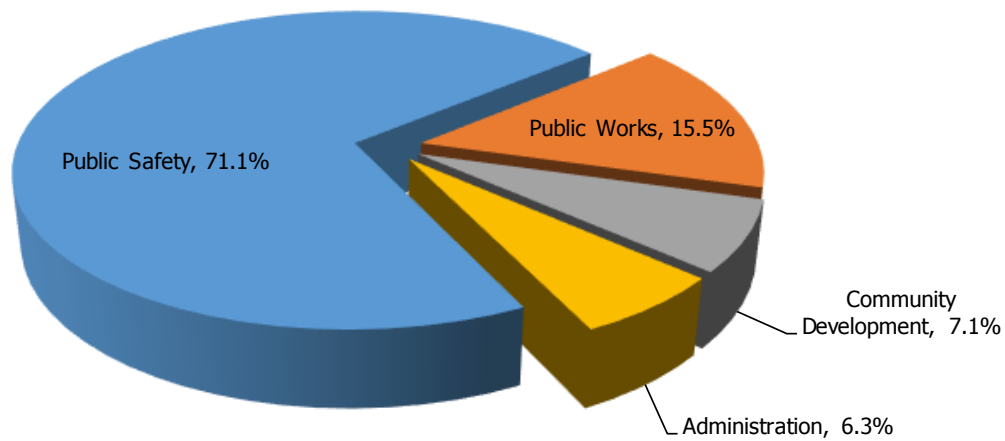
49 - Other Financing Uses: Other Financing Uses include transfers among funds as well tax rebate programs and contingencies. The category is increased 8.8% or \$468 thousand compared to FY 2016/2017. This is mainly a result of increased transfers from the Water & Sewer Operating Fund to the Water & Sewer Capital Fund and Impact Fee Fund to the Capital Improvement Fund to pay for projects outlined in the Multi-Year Capital Plan in FY 2017/2018. Capital projects are discussed in detail in *Section 7: Capital Improvement Budget Summary*. A notable decrease is the elimination of the rebate for KeyLime Cove as the facility is projected to be closed the entire year for remodeling and rebranding to a Great Wolf Lodge. During this time no revenue will be generated and no rebate will be made.

PERSONNEL HISTORY

The FY 2017/2018 headcount level is increasing 5.92 full-time equivalents. This is mainly the result of entering an intergovernmental agreement with the City of Zion, Illinois to provide 911 Dispatch services. At the end of 2106 the Village approved an intergovernmental agreement with the City of Zion for consolidated dispatches services whereby the Village of Gurnee will provide Police & Fire dispatching for the City. The effort requires the hiring of six additional Communications Operators. The addition of these positions allow the Village to not only handle the additional workload generated by Zion, but also better positions the Village to handle large-scale emergencies. Each additional Communications Operator in the 911 Center exponentially increases the Village’s capacity to handle emergency and non-emergency calls. In the Administration Department, an addition part-time General Office Secretary is being proposed. This position will be cross trained and able to provide support in both the Administration and Community Development Departments. A Fire Inspector is being reassigned as a Building Inspector to assist in the busy seasons in Community Development for inspections and plan reviews. The remaining changes are simply “trueing-up” headcount allocations to match how they are charged in the Village’s financial software.

Full-Time Equivalents	FY 13/14 test	FY 14/15	FY 15/16	FY 16/17			FY 17/18			Change
				FT	PT	Total	FT	PT	Total	
Administration										
Administration	8.10	9.20	9.20	7.60	1.60	9.20	7.60	1.95	9.55	0.35
Information Systems	4.75	4.55	5.55	3.75	0.80	4.55	3.75	0.72	4.47	(0.08)
Community Development										
Planning/Building Safety	9.75	8.65	8.65	7.50	1.15	8.65	8.50	0.10	8.60	(0.05)
Engineering	6.80	6.25	7.25	6.50	0.75	7.25	6.50	0.75	7.25	-
Public Works										
Administration/Streets	16.20	16.60	16.60	15.20	1.40	16.60	15.20	2.20	17.40	0.80
Vehicle Maintenance	4.00	4.00	4.00	4.00	-	4.00	4.00	-	4.00	-
Utility	13.65	13.85	13.85	12.45	0.90	13.35	12.45	0.90	13.35	-
Police Department										
Administration	80.00	80.00	79.00	81.00	0.50	81.50	80.00	1.50	81.50	-
Communications	13.00	14.95	14.95	14.00	1.00	15.00	20.00	1.00	21.00	6.00
Fire Department										
Administration	52.70	58.70	57.70	57.00	0.60	57.60	56.00	0.50	56.50	(1.10)
Total Full-Time Equivalents	208.95	216.75	216.75	209.00	8.70	217.70	214.00	9.62	223.62	5.92

FTE by Function

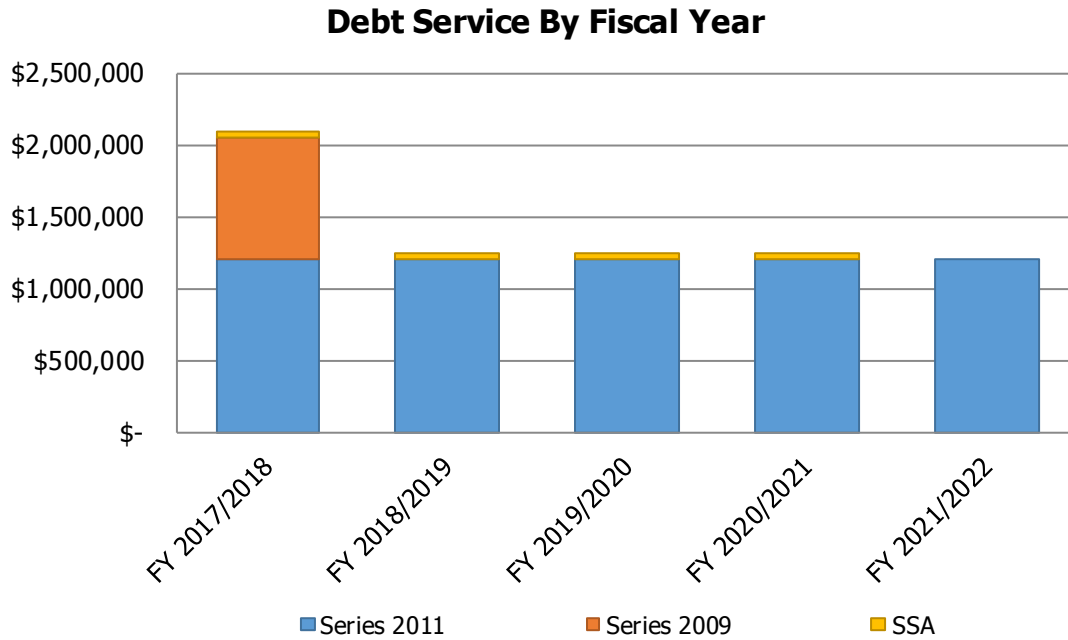


The majority of Village personnel (71.1%) continue to be employed in Public Safety, followed by Public Works (15.5%), Community Development (7.1%) and Administration (6.3%).

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 2017/2018 debt service consists of \$856,975 for Series 2009, \$1,199,350 for Series 2011 and \$41,508, for Special Service Area No. 2. Total debt outstanding as of April 30, 2017 will be \$7.2 million plus \$100 thousand for Special Service Area No. 2.

The following chart depicts future principal and interest payments.



The Village has no plans to issue new bond debt as part of this year’s budget plan. The Village, as a home-rule community adopted via a *Debt Policy*, 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 .69%. 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 2017/2018 are projected to increase the Village’s equity position by approximately \$4.1 million to \$116 million. Excluding Police & Fire pension funds, the Village’s equity position is projected to be \$35.6 million at April 30, 2018.

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	Revenue	Expenditures	Surplus / (Deficit)	Fund Balance	Revenues	Expenditures	Net Surplus / (Deficit)	Fund Balance
	May 1, 2016	FY 16/17	FY 16/17	FY 16/17	May 1, 2017	FY 17/18	FY 17/18	FY 17/18	April 30, 2018
110 - General Fund	\$24,919,357	\$38,871,498	\$37,868,322	\$1,003,176	\$25,922,533	\$38,938,188	\$39,808,820	(\$870,632)	\$25,051,901
121 - 911 Fund	860,308	351,000	1,211,308	(860,308)	-	500,000	500,000	-	-
122 - Motor Fuel Tax Fund	241,093	930,250	925,000	5,250	246,343	876,000	850,000	26,000	272,343
123 - Impact Fee Fund	1,843,079	14,600	100,000	(85,400)	1,757,679	48,380	250,000	(201,620)	1,556,059
124 - PD Restricted Revenue Fund	74,317	6,045	-	6,045	80,362	5,000	-	5,000	85,362
131 - Capital Improvement Fund	3,488,440	6,777,886	7,082,917	(305,031)	3,183,409	5,122,000	6,140,900	(1,018,900)	2,164,509
141 - Bond Fund	1,369,282	2,047,575	2,046,408	1,168	1,370,450	2,059,325	2,059,325	-	1,370,450
142 - Special Service Area #2	8,752	41,124	41,349	(225)	8,527	41,508	41,508	-	8,527
211 - Golf Course Fund	(1) 150,802	-	-	-	150,802	-	-	-	150,802
221 - Water & Sewer Operating Fund	(2) 4,723,922	8,554,000	8,305,414	578,586	5,302,508	8,808,000	9,151,547	(343,547)	4,958,961
223 - Water & Sewer Capital Fund	(2) -	1,792,500	1,462,500	-	-	3,637,050	3,637,050	-	-
307 - Police Pension Fund	(1) 39,844,553	4,245,216	2,245,390	1,999,826	41,844,379	5,702,886	2,397,500	3,305,386	45,149,765
308 - Fire Pension Fund	(1) 29,119,644	4,282,567	1,132,083	3,150,484	32,270,128	4,463,100	1,262,375	3,200,725	35,470,853
Grand Total	\$106,643,549	\$67,914,261	\$62,420,691	\$5,493,571	\$112,137,120	\$70,201,437	\$66,099,025	\$4,102,412	\$116,239,532

(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 \$13.9 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, 2017 General fund balance of \$25.9 million is 65.1 % of FY 2017/2018 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 General, Impact Fee, Capital, and Water & Sewer Operating Funds.

- The spend-down in the General Fund is largely attributable to 1) adding a \$250 thousand expenditure to support renovations by the Simon Group at Gurnee Mills, and 2) removing all budgeted revenues and expenditures related to KeyLime Cove, which has a net impact on revenues of a negative \$450 thousand, as it will be closed for a year to facilitate the rebranding of the property to a Great Wolf Lodge. The combination of these two factors is a negative \$700 thousand. Even with reductions to departmental budget requests with the goal of not impacting service levels, the combination of the aforementioned factors will require the Village to utilize General Fund reserves to balance this Fund.
- In FY 2017/2018 a \$250,000 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 2017/2018 projected deficit of \$1 million. Capital projects will be funded by \$4.8 million of Home Rule Sales Tax dedicated by ordinance to capital infrastructure, along with a one-time \$750 thousand transfer from the General Fund in FY 2016/2017 and the above-mentioned \$250 thousand transfer from the Impact Fee Fund in FY 2017/2018. FY 2017/2018 will mark another very aggressive capital infrastructure program. The Capital Fund accounts for \$3.3 million in roadway resurfacing, \$1.5 million for vehicles and equipment, \$505 thousand for building improvements, \$400 thousand for contract engineers, \$200 thousand for floodplain acquisitions and drainage improvements, \$150 thousand for sidewalk installation/improvement and \$100 thousand for enhancements to the East Grand Corridor. Equipment purchases will focus on improving public safety services and combating an aging fleet. Noteworthy is the replacement of a Fire Department ambulance and two plows in Public

Works. Additional highlights include drainage improvements and substantial completion of the Richard A. Welton Village Plaza. Further detail on the FY 2017/2018 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 \$344 thousand. This is a planned spend down of available fund balance to help support infrastructure improvements in the Utility Capital Fund. In FY 2017/2018 the Utility Operating Fund will transfer a total of \$2.5 million to the Utility Capital Fund.

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SECTION VI – BUDGET SUMMARY

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BUDGET SUMMARY

The Budget Summary section provides a thorough review of FY 2016/2017 year end estimates and FY 2017/2018 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 2017/2018. 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, and 308 - Fire Pension Fund 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.

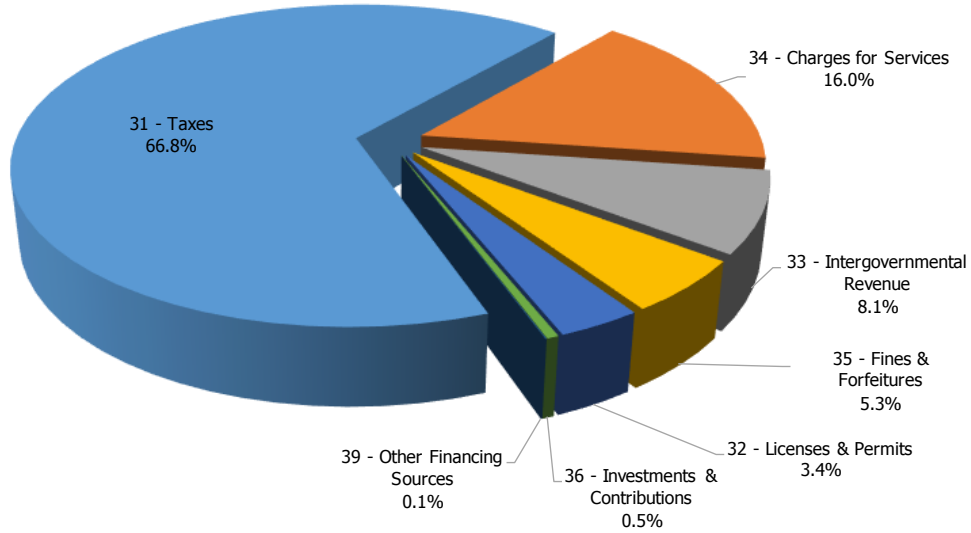
EXPLANATION OF REVENUE CATEGORIES

This section is a summary highlighting revenue changes from the prior fiscal year for the major categorical components of the General Fund. The FY 2017/2018 General Fund revenues are projected to be up 1.6%, or \$626 thousand, compared to FY 2016/2017. The majority of this increase is a result of the Charges of Services category, followed by Licenses & Permits and Fines & Forfeitures. The Taxes category is down significantly, mainly due to the closure of KeyLime Cove Resort Waterpark for a one year period as it is converted to a Great Wolf Lodge. The closure results in no Hotel Tax or Resort Tax from the facility for the entire fiscal year.

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. Additional analysis of these revenues is included in the following pages.

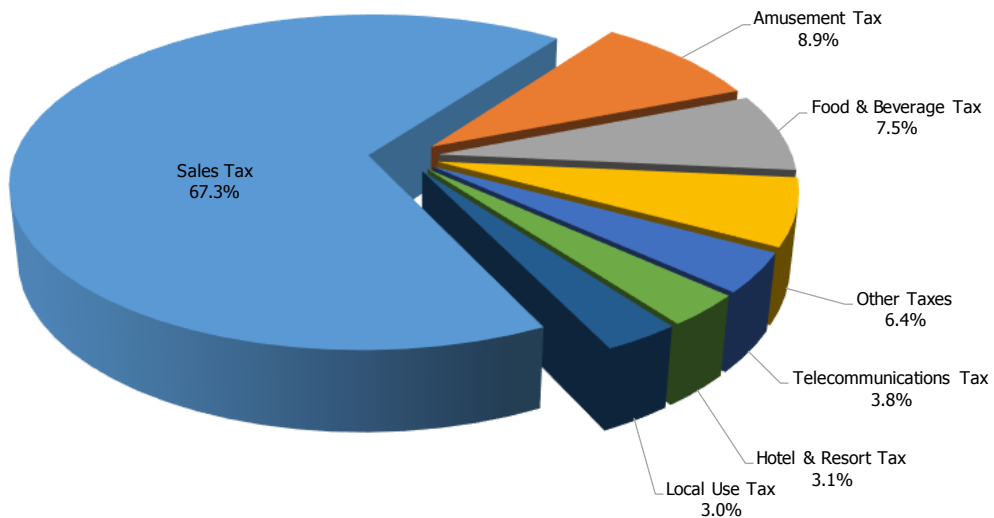
Total Revenues by Category 110 - General Fund							
Category	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
31 - Taxes	\$ 26,715,335	\$ 27,028,181	\$ 26,658,600	\$ 26,816,679	\$ 26,011,000	\$ (647,600)	97.6%
32 - Licenses & Permits	914,865	975,698	973,600	1,221,300	1,306,700	333,100	134.2%
33 - Intergovernmental Revenue	3,445,215	3,286,037	3,315,850	3,143,615	3,145,114	(170,736)	94.9%
34 - Charges for Services	5,229,892	5,546,428	5,381,013	5,708,598	6,225,474	844,461	115.7%
35 - Fines & Forfeitures	1,837,912	2,028,886	1,796,500	1,765,000	2,044,400	247,900	113.8%
36 - Investments & Contributions	68,006	118,747	166,465	200,306	185,500	19,035	111.4%
39 - Other Financing Sources	73,285	312,031	20,000	16,000	20,000	-	100.0%
Grand Total	\$ 38,284,510	\$ 39,296,007	\$ 38,312,028	\$ 38,871,498	\$ 38,938,188	\$ 626,160	101.6%

General Fund Revenues by Category



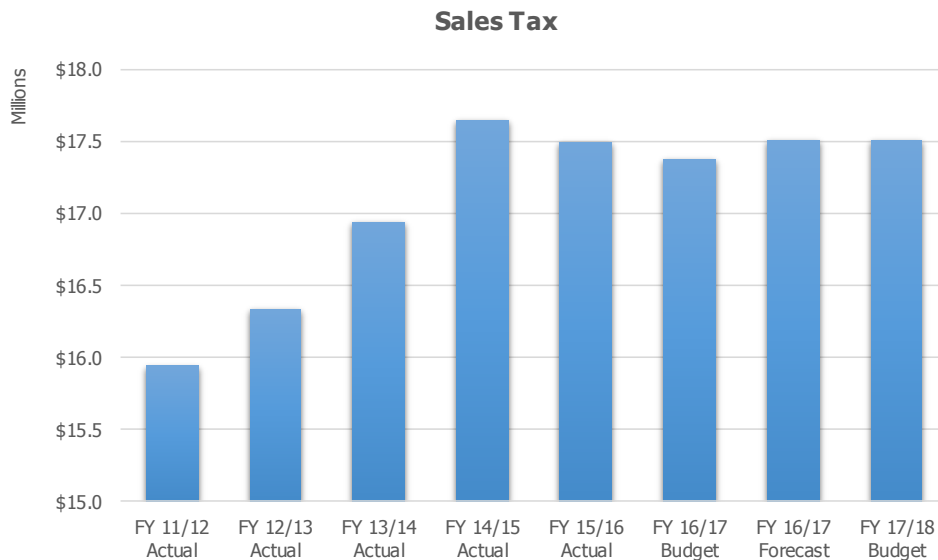
31 - Taxes: Taxes, consisting mainly of Sales & Use Taxes, Amusement Tax, Food & Beverage Tax, and Hotel Taxes and make up 66.8% of General Fund revenue.

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 67.3% of the General Fund Taxes revenues and 44.9% 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 2016/2017 sales taxes are expected to end the year \$125 thousand over FY 2016/2017 budget. Management projects FY 2017/2018 sales taxes at \$17.5 million; this is flat compared to the FY 2016/2017 forecast. 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 2014/2015, sales taxes have shown continued flattening, decreasing 0.50% in FY 2015/2016 and anticipated to increase only 0.05% for FY 2016/2017 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.



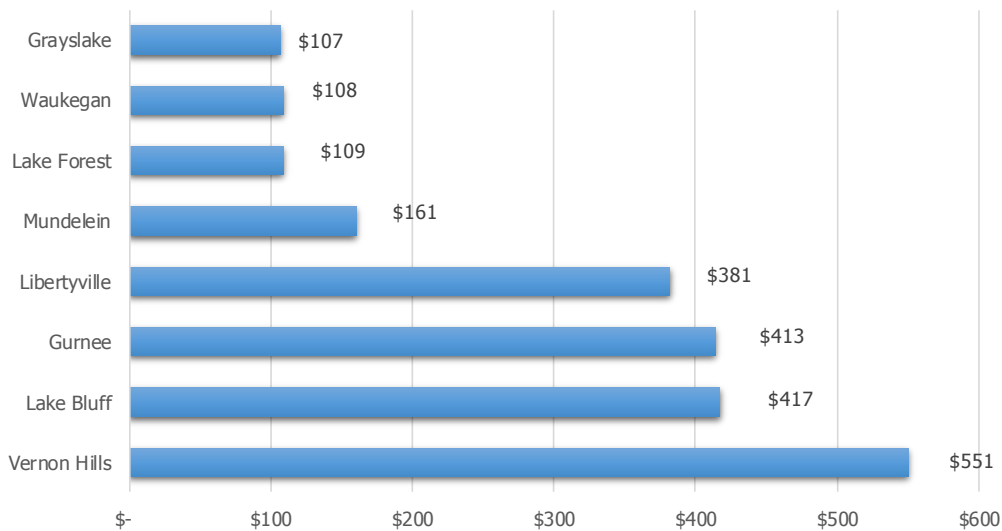
The Sales Tax revenue projection is based on the following assumptions:

- 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.

- 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 remains stalled in Congress with staunch opposition.
- Trends: For the first ten months of FY 2016/2017, Gurnee sales tax receipts increased only \$21 thousand or 0.1% compared to the prior fiscal year. Staff anticipates sales tax to remain flat for at least the next 12-18 months.
- Comparative Sales: Of the seven communities represented below, Gurnee receives the third highest sales tax per resident. The Village has benefited from both its strong sales tax base and its ability to levy a home rule sales tax. Communities over 25,000 are considered to be "home rule" by the State of Illinois and thus have the option of levying such a tax. In order to provide a consistent comparison, the figures do not include home rule sales tax. 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

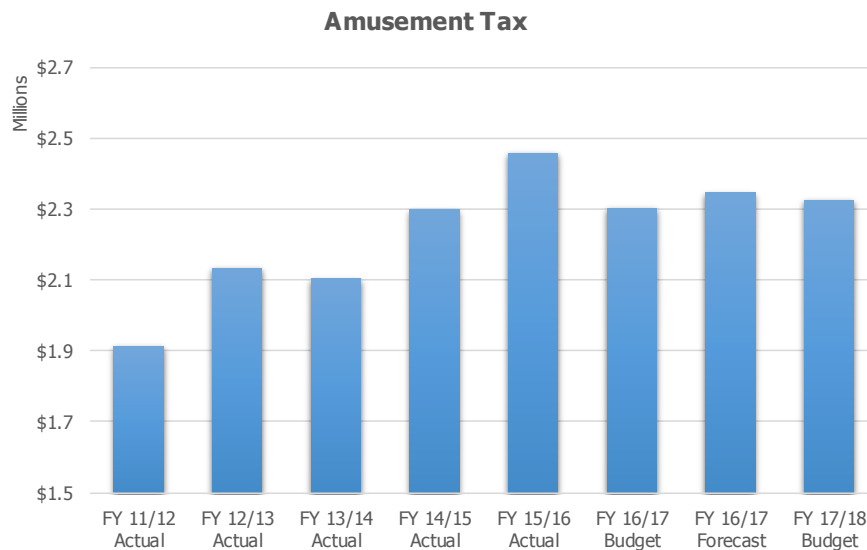


Source Illinois Department of Revenue Disbursements (May - April 2016 Collections)

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.

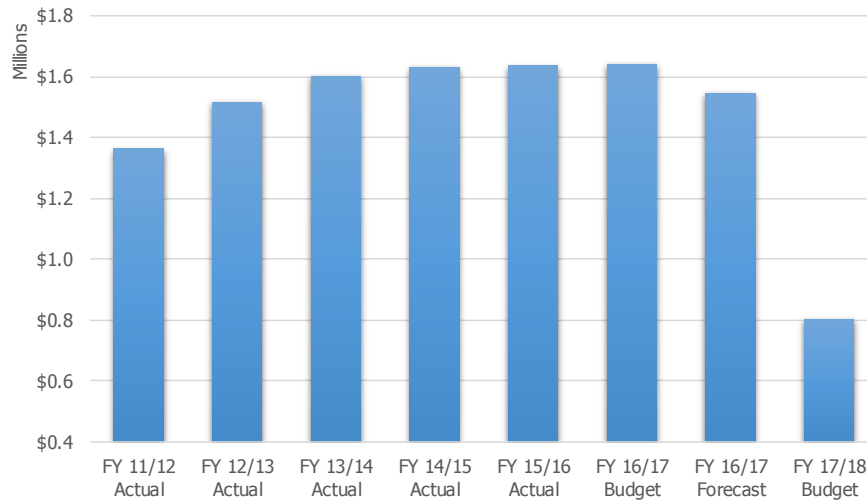
Forecasted FY 2016/2017 use taxes exceed FY 2016/2017 budget by \$30 thousand and FY 2015/2016 actual by \$28 thousand. FY 2017/2018 use tax budget is \$775 thousand. This is equal to \$24.76 per capita based on a population of 31,295 (2010 Census). The Illinois Municipal League predicts FY 2017/2018 Use Tax receipts equal to \$25.30 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 strong growth in Use Tax receipts.

Amusement Tax - The Village imposes a 3% tax on net amusement receipts within Village boundaries. The largest amusement tax generator is Six Flags Great America. Forecasted FY 2016/2017 amusement taxes exceed FY 2016/2017 budget by \$43 thousand, but are less than FY 2015/2016 actual by \$112 thousand. Management projects FY 2017/2018 amusement taxes at \$2.33 million; this is flat compared to the FY 2016/2017 budget and \$20 thousand less than the FY 2016/2017 forecast. Six Flags Great America continues to make investments in the Park and will open a new ride in 2017 dubbed "The Joker." The ride will be one of the most unique attractions in the Park's history, featuring innovative magnetic technology and unique swiveling vehicles. The ride comes on the heels of the new JUSTICE LEAGUE: Battle for Metropolis 4-d interactive thrill and the addition of virtual reality headsets for the Demon rollercoaster, transforming the fan favorite into the Rage of the Gargoyles. Both of these thrills were opened to park-goers in 2016. 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.



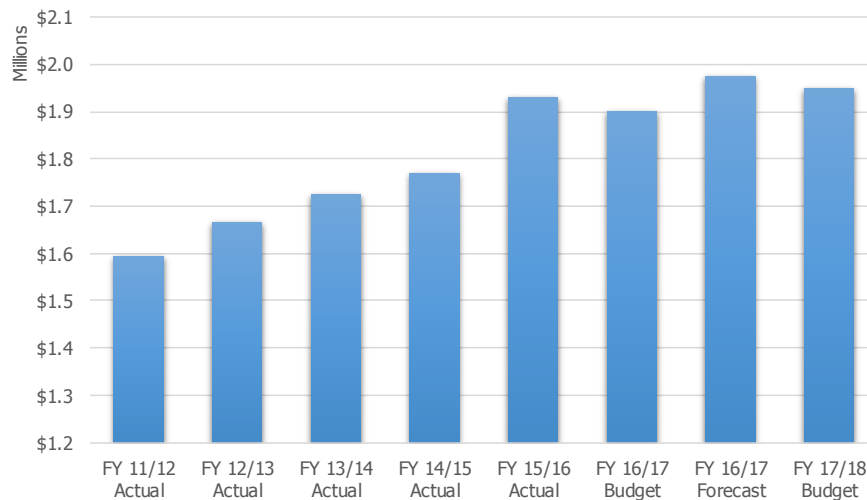
Hotel & Resort Tax - The Village imposes a 5% hotel and 2% resort tax. KeyLime Cove Hotel & Indoor Waterpark is the sole payer of the resort tax and, per an economic incentive agreement, receives a tax rebate from the Village. Great Wolf Resorts, Inc. is working to finalize purchase details for the KeyLime Cove property, which it anticipates will be closed a year during a \$65 million construction and re-theming investment by the company. During the closure, the property will be generating no revenue and, as a result, Hotel Tax and Resort Tax revenues produced by the resort have been 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 2016/2017 hotel & resort taxes are less than budget by \$97 thousand and FY 2015/2016 actual by \$93 thousand. Management projects FY 2017/2018 hotel taxes at \$800 thousand and resort taxes at \$0. As mentioned above, the reduction is due to KeyLime Cove closing for a year during remodeling. Hotel occupancies correlate to attendance at tourism facilities.

Hotel/Resort Tax



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 133 establishments in the Village that pay food and beverage tax. Forecasted FY 2016/2017 Food & Beverage taxes are expected to exceed budget by \$75 thousand and exceed FY 2015/2016 actuals by \$46 thousand. Management projects FY 2017/2018 Food & Beverage taxes at \$1.95 million; this is a \$25 thousand decrease compared to the FY 2016/2017 forecast.

Food & Beverage Tax



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 2016/2017 Telecommunications taxes are flat compared to budget, but \$55 thousand less than FY 2015/2016 actuals. Management projects FY 2017/2018 Telecommunications taxes at \$985 thousand; this is \$65 thousand, or 6.6%, less than the FY 2016/2017 forecast. Telecommunications tax continues to decline due to consumers switching to modes of communication (Internet and text) not subject to the tax.

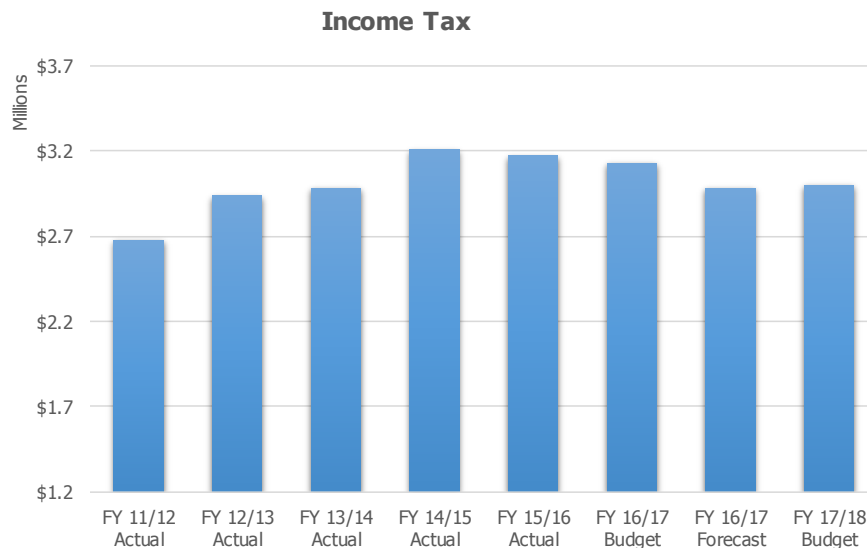
Other Taxes – Other Taxes include road & bridge tax, cable tax, alarm tax, and foreign fire insurance tax. These taxes account for 6.4% of General Fund tax revenue.

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 2017/2018. This is \$345 thousand more than the FY 2016/2017 budget and \$50 thousand more than the FY 2016/2017 forecasted revenue. In FY 2017/2018 staff anticipates the construction of \$65 million in improvements to the KeyLime Cove facility, renovations of common areas at Gurnee Mills, and 40-50 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 1,143 licensed businesses and 63 liquor licenses in the Village. FY 2017/2018 total Licenses and Permits revenue is projected at \$1.3 million.

33 - Intergovernmental Revenues: Intergovernmental Revenues are comprised primarily of the Village’s share of income taxes, the Warren-Waukegan Fire Protection District’s contract payments for fire/rescue services, and personal property replacement taxes. To estimate the FY 2017/2018 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 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 net collections of all income tax received from individuals, trusts, and estates, and 6.86% of the net collections of all income tax received from corporations.
- Statewide growth in income tax receipts: FY 2016/2017 forecast is \$2.98 million and is based on an estimate of \$95.21 per capita. The Illinois Municipal League (IML) is projecting \$97.20 per capita. Projected FY 2017/2018 revenue is \$3.0 million. This equates to \$95.86 per capita and is 0.7% more than FY 2016/2017 forecast. The Illinois Municipal League estimates FY 2017/2018 revenue to be \$101.00 per capita. Management believes the IML projection is very optimistic and therefore relied on historic data specific to Gurnee.



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 2017/2018 projected revenue is contractually set at \$2.98 million.

Management projects FY 2017/2018 Replacement Taxes (CPPRT or PPRT) revenues at \$100 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. Management budgeted FY 2017/2018 27% lower than FY 2016/2017 forecast. The Illinois Municipal League estimate of CPPRT is a decline of 5.8%.

34 - Charges for Services: This category represents revenues received from services provided by the Village. This includes charges for the contractual dispatching agreements, cell tower leases, resident/non-resident ambulance rescue fees, and elevator inspections. Revenue in FY 2017/2018 is expected to equal \$6.23 million; this is \$844 thousand higher than the FY 2016/2017 budget and \$517 thousand more than the FY 2016/2017 year end estimate. The main reason for the increase is the addition of \$721 thousand for 10 months of contractual police and fire dispatching for the City of Zion, Illinois. At the end of 2016 the Village and Zion approved a contractual agreement whereby Gurnee will provide emergency dispatch services for the Zion. The annual contract rate was set at \$875 thousand for year one, however, due to the service anticipated to go live in early July the payment was prorated. In addition, revenue related to Off Duty Police, School Resource Officers, 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 \$2.04 million; this is a 14% increase from last year's budget. This is a result of FY 2017/2018 red light camera violations being budgeted at \$1.05 million, which is \$150 thousand higher than the FY 2016/2017 budget. During FY 2016/2017 multiple red light camera enforced approaches were shut off due to road construction, and 1 additional approach will be active in FY 2017/2018. These approaches are expected to be fully operational throughout FY 2017/2018. In addition, Red Light Collections has been increased by \$50 thousand. These are unpaid violations that are collected and submitted to the Village via the Illinois Comptroller's Debt Recovery Program.

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 4 other municipalities. The purpose was to establish a relationship with an advisor to actively 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 from \$15 thousand in FY 2015/2016 to an estimated \$100 thousand in FY 2016/2017. The FY 2017/2018 budget anticipates an increase of \$25 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 2017/2018 of \$20 thousand, in line with historical trends. No other activity is budgeted for this category in FY 2017/2018.

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 3.9%, or approximately \$1.51 million, compared to FY 2016/2017. The increase is mainly a result of the 41 - Salaries & Wages, 42 - Employee Benefits, and 43 - Professional & Technical Services categories which increased by \$1.97 million combined.

While discussed in greater detail on the following pages, the increase in 41 - Salaries & Wages and 42 - Employee Benefits is primarily due to the additional Communication employees as a result of dispatch consolidation. Budgetary assumptions related to cost of living adjustments and increases in Police and Fire Pensions and medical insurance also contribute to the increase. The increase in 43 - Professional & Technical Services is due to additional consulting work for dispatch consolidation and increased red light camera collection fees due to approaches being online for a full year and an additional approach coming online in FY 2017/2018.

110 - General Fund							
Category	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
41 - Salaries & Wages	\$ 18,492,558	\$ 18,691,501	\$ 19,953,445	\$ 19,457,665	\$ 20,915,000	\$ 961,555	104.8%
42 - Employee Benefits	8,830,502	9,369,846	9,846,663	9,672,679	10,631,696	785,033	108.0%
43 - Professional & Technical Services	947,168	866,465	1,127,135	1,039,669	1,347,570	220,435	119.6%
44 - Contractual Services	1,586,088	1,379,273	1,496,994	1,442,872	1,592,895	95,901	106.4%
45 - Other Contracted Services	968,450	1,030,368	1,093,569	1,023,231	1,128,269	34,700	103.2%
46 - Supplies	1,294,325	1,298,636	1,702,735	1,469,821	1,492,074	(210,661)	87.6%
47 - Capital	-	-	-	-	-	-	N/A
48 - Debt Service	-	93,096	-	-	650	650	N/A
49 - Other Financing Uses	4,202,110	4,865,149	3,078,485	3,762,385	2,700,666	(377,819)	87.7%
Grand Total	\$ 36,321,201	\$ 37,594,335	\$ 38,299,026	\$ 37,868,322	\$ 39,808,820	\$ 1,509,794	103.9%

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 is currently being negotiated. 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, 2016 was 0.66%. 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 2017/2018 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 2017/2018, the following COLA and market adjustments will be provided to each of the respective groups:

<u>Group</u>	<u>COLA</u>	<u>Market</u>	<u>Total</u>
International Association of Firefighters	2.25%	0.06%	2.31%
FOP - Police Sworn Personnel	2.25%	0.00%	2.25%
ICOPS – Police Sworn Personnel	2.25%	0.00%	2.25%
ICOPS – Communication Operators	-----*	-----*	-----*
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%	-----	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 4.8%, or \$962 thousand, over the prior year budget. This is a result of the aforementioned assumptions and the following personnel changes. These changes are discussed in more detail in each respective Division’s Employee Count summary below.

- The addition of a part-time General Office Secretary in Administration to cover seasonal spikes in Administration and Community Development. This results in the elimination of summer general office interns in Community Development.

- Addition of a Building Inspector position due to a transfer of one Fire Inspector from the Fire Department to Community Development to assist in the summer inspection season and plan reviews. The vacated position in the Fire Department is eliminated.
- Transition of a full-time Community Service Officer (CSO) position to part-time following the transfer of a current CSO to communications.
- Addition of six (6) telecommunicator positions in Police to accommodate consolidated dispatch services with the City of Zion.

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: \$800 single, \$1,900 family January 1, 2017 – December 31, 2017 and \$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 2017 IMRF employer contribution rate is 11.94% compared to 12.37% in 2016. 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 2017/2018 is increasing from \$1,945,216 last year to \$2,137,886 (\$192,670 or 9.9%) for Police. The lump sum employer contribution for FY 2016/2017 is increasing from \$1,700,217 last year to \$1,738,100 this year (\$37,883 or 2.2%) 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. Workers' compensation accounts for 77.6% of the total insurance premium and total \$1.55 million in FY 2017/2018. Costs related to liability, property, and auto coverage are included in the 45 - Other Contracted Services category.

The 42 - Employee Benefits category is increasing 8.0%, or \$785 thousand, from the previous fiscal year. The majority of this increase is a result of the increase in pension contributions (\$276 thousand), and medical insurance (\$405 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 19.6%, or \$220 thousand, compared to the prior fiscal year. The largest year to year increases include red light collection fees (\$94 thousand) as a result of intersection being online for the full year, and temporary employment and consulting (\$76 thousand) due to additional IT resources needed to consolidate the communications center, while keeping other IT infrastructure up and running.

44 - Contractual Services: The 44 - Contractual category covers those items for which outside vendors provide services. The category is increasing 6.4%, or \$96 thousand, compared to FY 2016/2017. This is mainly a result of increases to the tree removal contract (\$40 thousand) to continue to combat emerald ash borer, IT related software and hardware maintenance contracts (\$59 thousand), and building maintenance and custodial costs (\$39 thousand) as a result of additional contract work at the Police Department. Notable decreases include auto and truck maintenance (-\$19 thousand) as a result of continually updating the fleet, and radio maintenance in the Police Department (-\$21 thousand) due to new radios in FY 2016/2017.

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 3.2%, or \$35 thousand, compared to FY 2016/2017. The largest increases are contracted training (\$32 thousand) as a result of additional Emergency Service Team training for a new NIPAS representative, training and schools (\$11 thousand) as a result of the Village's tuition reimbursement program, and mobile data service (\$8 thousand) as old phone lines are moved to digital mobile services. This is offset by a reduction of leased phone lines (-\$21 thousand) as a result of moving to IP based services. Workers' compensation insurance is budgeted in the 42 – Employee Benefits category. Currently, the Village obtains this insurance coverage through the MICA (Municipal Insurance Cooperative Agency) 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 poor claims experience an incentive towards which to work.

46 - Supplies: Supplies are tangible items such as parts and supplies, fuel, utilities, and ice control materials. The category is decreasing 12.4% or \$211 thousand. As of early-February 2017, the Village used 1,700 tons of salt. Snowfall so far this year has been below average and therefore 1,700 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 decreased to \$151 thousand, down from \$228 thousand in FY 2016/2017. In addition, staff continues to refine fuel projections based on historical data. For FY 2017/2018 staff used assumptions of \$2.75 per gallon for unleaded and \$3.00 per gallon for diesel fuel. The total fuel budget is down \$55 thousand to \$254 thousand for FY 2017/2018. 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. In addition to ice control and fuel, chassis parts are down \$40 thousand to \$155 thousand for FY 2017/2018 as the Village continues to update the fleet and require less repairs.

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 2017/2018. 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 two outstanding general obligation bond issues: Series 2009 and Series 2011. The FY 2017/2018 budget includes \$650 for the payments on copier leases.

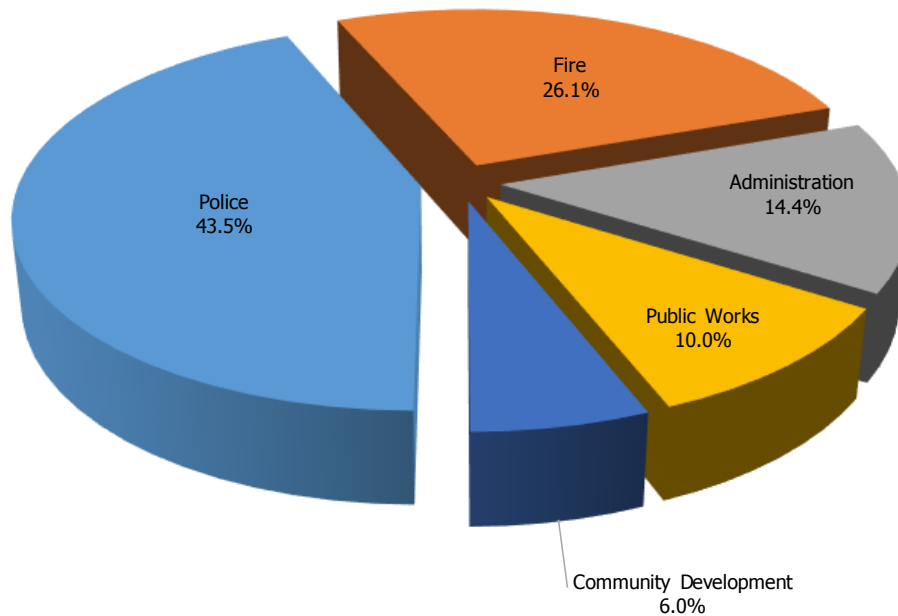
49 - Other Financing Uses: 49 - Other Financing Uses expenditures include intra-fund transfers and tax rebate programs. The 49 – Other Financing Uses category is also used by the Vehicle Maintenance Division to allocate charges back to departments based on services provided to maintain their fleets. The category is decreasing 12.3%, or \$378 thousand, compared to FY 2016/2017. The decrease is due to the one-year closure of KeyLime Cove for conversion to a Great Wolf Lodge. During the closure for re-branding, no rebate payment will be due as the facility is planned to be closed the entire fiscal year. Included in this category is the first \$250 thousand payment to Gurnee Mills for renovations under a reimbursement agreement approved by the Village Board in February 2017. 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 69.6% of all General Fund expenditures, Administration is 14.4%, Public Works is 10.0%, and Community Development accounts for 6.0%. Contractual Obligations is included in the Administration budget.

Total Expenditures by Department/Division - General Fund							
Department/Division	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
1010 - Administration	\$ 1,380,935	\$ 1,476,351	\$ 1,535,815	\$ 1,515,227	\$ 1,640,410	\$ 104,595	106.8%
1020 - Info Systems	702,324	748,495	821,400	803,401	917,620	96,220	111.7%
1021 - Public Info	38,973	70,653	82,510	82,814	60,170	(22,340)	72.9%
1600 - Contractual Obligations	4,526,904	5,102,063	3,388,985	4,059,485	3,004,116	(384,869)	88.6%
7530 - Building Maintenance	99,362	103,972	105,800	105,800	103,370	(2,430)	97.7%
Sub-Total Administration	6,748,498	7,501,534	5,934,510	6,566,727	5,725,686	(208,824)	96.5%
2010 - CD-Planning/Building Safety	1,176,553	1,112,144	1,241,725	1,162,960	1,380,235	138,510	111.2%
2020 - CD Engineering	843,399	934,127	1,041,460	1,003,934	1,024,105	(17,355)	98.3%
Sub-Total Community Development	2,019,952	2,046,271	2,283,185	2,166,894	2,404,340	121,155	105.3%
4010 - PD Administration	12,883,388	12,996,623	14,007,787	13,534,007	14,782,647	774,860	105.5%
4020 - PD Communications	1,473,085	1,634,768	1,889,595	1,727,151	2,539,790	650,195	134.4%
Sub-Total Police Department	14,356,473	14,631,390	15,897,382	15,261,158	17,322,437	1,425,055	109.0%
5010 - FD Administration	9,427,203	9,769,631	10,108,232	10,004,054	10,309,055	200,823	102.0%
5050 - FD Foreign Fire	42,776	32,779	65,000	65,000	65,000	-	100.0%
Sub-Total Fire Department	9,469,979	9,802,410	10,173,232	10,069,054	10,374,055	200,823	102.0%
7510 - PW Administration	3,343,935	3,171,566	3,530,632	3,420,330	3,528,477	(2,155)	99.9%
7520 - PW Vehicle Maintenance	382,365	441,163	480,085	384,159	453,825	(26,260)	94.5%
Sub-Total Public Works	3,726,300	3,612,728	4,010,717	3,804,489	3,982,302	(28,415)	99.3%
Grand Total	\$ 36,321,201	\$ 37,594,335	\$ 38,299,026	\$ 37,868,322	\$ 39,808,820	\$ 1,509,794	103.9%

Total Budget by Department/Division - 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 2016/2017 budget and year end estimates, and the funding request for FY 2017/2018 are provided on the following page.

11010100 - Administration							
Category	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
41 - Salaries & Wages	\$ 823,884	\$ 894,477	\$ 960,800	\$ 958,552	\$ 1,027,800	\$ 67,000	107.0%
42 - Employee Benefits	313,149	316,789	328,450	311,930	369,040	40,590	112.4%
43 - Professional & Technical Services	126,132	150,538	143,750	142,340	144,100	350	100.2%
44 - Contractual Services	45,078	50,959	20,430	19,584	26,670	6,240	130.5%
45 - Other Contracted Services	54,104	42,646	41,230	41,675	48,050	6,820	116.5%
46 - Supplies	18,588	20,941	41,155	41,146	24,750	(16,405)	60.1%
Grand Total	\$ 1,380,935	\$ 1,476,351	\$ 1,535,815	\$ 1,515,227	\$ 1,640,410	\$ 104,595	106.8%

FY 2016/2017 Review

Overall, the Administration cost center is expected to come in 1.3%, or \$20 thousand, under the FY 2016/2017 budget. All categories are projected to finish at or near budget.

FY 2017/2018 Summary

The Administration Department's FY 2017/2018 budget request is 6.8% higher, or \$105 thousand, than the FY 2016/2017 budget. The 41 - Salaries & Wages and 42 - Employee Benefits categories account for the majority of this increase and are directly attributable budgetary assumptions and one additional part time position. This position will be crossed trained and able to provide support in both the Administration and Community Development Departments.

Employee Count

Full-Time Equivalents will increase by .35 due to the addition of a part-time General Office Secretary position, and a re-allocation of the Communications and Online Media Specialist position to Information Systems.

Full-Time Equivalents	FY 13/14	FY 14/15	FY 15/16	FY 16/17			FY 17/18			Change
				FT	PT	Total	FT	PT	Total	
Administration										
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	-
Economic Dev Director	-	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	-
Management Analyst / PIO	0.60	-	-			-			-	-
General Office Secretary	1.00	1.00	1.00		1.00	1.00		1.50	1.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Finance Assistant I	-	-	-			-			-	-
Finance Assistant II	2.00	2.00	2.00	1.00		1.00	1.00		1.00	-
Comm./Online Media Spclst.	-	0.10	0.35		0.35	0.35		0.20	0.20	(0.15)
Intern	0.50	0.50	0.25		0.25	0.25		0.25	0.25	-
Total Administration	8.10	9.20	9.20	7.60	1.60	9.20	7.60	1.95	9.55	0.35

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 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
41 - Salaries & Wages	\$ 428,674	\$ 449,788	\$ 460,550	\$ 458,669	\$ 472,550	\$ 12,000	102.6%
42 - Employee Benefits	149,634	181,102	179,090	172,979	172,805	(6,285)	96.5%
43 - Professional & Technical Services	92,695	88,672	144,075	136,467	230,000	85,925	159.6%
44 - Contractual Services	13,811	15,964	19,555	18,661	21,960	2,405	112.3%
45 - Other Contracted Services	8,729	6,741	10,915	9,932	10,980	65	100.6%
46 - Supplies	8,782	6,229	7,215	6,693	9,325	2,110	129.2%
Grand Total	\$ 702,324	\$ 748,495	\$ 821,400	\$ 803,401	\$ 917,620	\$ 96,220	111.7%

FY 2016/2017 Review

Overall, the Information Systems cost center is projected to come in under budget by \$18 thousand for FY 2016/2017. All categories are expected to end the year near budget.

FY 2017/2018 Summary

The Information Systems cost center FY 2017/2018 budget request is increasing 11.7%, or \$96 thousand compared to the prior year's budget. This is primarily the result of additional consulting and temporary employment to facilitate the consolidation of dispatch services with the City of Zion while continuing to support day to day operations.

Employee Count

Full Time Equivalents will decrease by 0.08 from 4.55 to 4.47 due to the re-allocation of the Communications and Online Media Specialist (corresponding reduction of same position in Administration), and the reduction of intern hours from 0.50 FTE's to 0.32.

Full-Time Equivalents	FY 13/14	FY 14/15	FY 15/16	FY 16/17			FY 17/18			Change
				FT	PT	Total	FT	PT	Total	
Information Systems										
Info Systems Director	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Info Systems Network Admin.	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Info Systems Technician	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Info Systems Specialist	-	-	1	-		-	-		-	-
GIS Coordinator	0.75	0.75	0.75	0.75		0.75	0.75		0.75	-
Comm./Online Media Spclst.	0.50	0.30	0.3		0.30	0.30		0.40	0.40	0.10
Intern	0.50	0.50	0.5		0.50	0.50		0.32	0.32	(0.18)
Total Information Systems	4.75	4.55	5.55	3.75	0.80	4.55	3.75	0.72	4.47	(0.08)

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 2017/2018 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, Community Feedback Survey, 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 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
41 - Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
42 - Employee Benefits	-	-	-	-	-	-	N/A
43 - Professional & Technical Services	\$ -	\$ 23,799	\$ 36,450	\$ 31,500	\$ 5,000	\$ (31,450)	13.7%
44 - Contractual Services	2,818	3,222	4,750	4,750	10,010	5,260	210.7%
45 - Other Contracted Services	33,538	41,333	38,810	44,064	42,610	3,800	109.8%
46 - Supplies	2,616	2,299	2,500	2,500	2,550	50	102.0%
49 - Other Financing Uses	-	-	-	-	-	-	N/A
48 - Debt Service	-	-	-	-	-	-	N/A
47 - Capital	-	-	-	-	-	-	N/A
Grand Total	\$ 38,973	\$ 70,653	\$ 82,510	\$ 82,814	\$ 60,170	\$ (22,340)	72.9%

FY 2016/2017 Review

The Public Information cost center is expected to come in slightly over budget due to unanticipated public relations spending as a result of additional newsletter material for the intergovernmental edition. This is offset by a reimbursement of \$10 thousand.

FY 2017/2018 Summary

Overall, the Public Information budget is 27.1%, or \$22 thousand, lower than the FY 2016/2017. This is the result of the 43 - Professional & Technical Services category and the completion of the Village website updating project. In FY 2015/2016 the Village began the process to upgrade its website content management system (CMS) and add a mobile responsive template. This project involves working with a website vendor to install an entirely new CMS and launch a new website. The project was split between FY 2015/2016 and FY 2016/2017.

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 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
41 - Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
42 - Employee Benefits	-	-	-	-	-	-	N/A
43 - Professional & Technical Services	-	-	-	-	-	-	N/A
44 - Contractual Services	-	-	-	-	-	-	N/A
45 - Other Contracted Services	\$ 4,260	\$ 54,596	\$ 47,500	\$ 34,000	\$ 47,500	\$ -	100.0%
46 - Supplies	-	-	-	-	-	-	N/A
49 - Other Financing Uses	4,522,645	5,047,466	3,341,485	4,025,485	2,956,616	(384,869)	88.5%
48 - Debt Service	-	-	-	-	-	-	N/A
47 - Capital	-	-	-	-	-	-	N/A
Grand Total	\$ 4,526,904	\$ 5,102,063	\$ 3,388,985	\$ 4,059,485	\$ 3,004,116	\$ (384,869)	88.6%

FY 2016/2017 Review

FY 2016/2017 expenditures are expected to be 19.8%, or \$671 thousand, over budget mainly as a result of two transfers of General Fund surplus: one to the Capital Improvement Fund in the amount of \$750 thousand and a second to the Water & Sewer Capital Fund in the amount of \$200 thousand. These transfers were not budgeted in FY 2016/2017, and rather made at the end of the fiscal year if surplus is available. The transfers will be used to finance infrastructure work schedule for FY 2017/2018.

FY 2017/2018 Summary

The FY 2017/2018 Village-wide Contractual Obligations budget is 11.4%, or \$385 thousand, less than the prior year budget. The decrease is primarily the result of KeyLime Cove closing for the year for re-branding to a Great Wolf Lodge. No tax will be generated during this time and therefore no rebate will be paid out. The budget also includes \$250 thousand for Gurnee Mills as a reimbursement for interior renovations per an agreement approved by the Village Board in February 2017. This will be the first of four payments of \$250 thousand to be paid in each of the next 4 fiscal years. In FY 2017/2018 \$2.06 million will be transferred from the General Fund to the Debt Service Fund to service Series 2009 and Series 2011 bonded debt. Also included in Contractual Obligations is the Village portion of the Park District Aquatic Center bond payment totaling \$386 thousand.

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 2016/2017 budget and year end estimates, and the funding request for FY 2017/2018 are provided on the following page.

110201000 - Community Development - Planning/Building Safety							
Category	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
41 - Salaries & Wages	\$ 744,743	\$ 712,627	\$ 756,375	\$ 716,717	\$ 843,700	\$ 87,325	111.5%
42 - Employee Benefits	297,787	308,687	310,200	287,330	323,340	13,140	104.2%
43 - Professional & Technical Services	44,189	22,253	82,100	72,737	129,045	46,945	157.2%
44 - Contractual Services	47,323	33,666	44,570	39,038	44,370	(200)	99.6%
45 - Other Contracted Services	22,156	18,490	20,715	23,065	21,250	535	102.6%
46 - Supplies	20,356	16,421	27,765	24,073	18,530	(9,235)	66.7%
Grand Total	\$ 1,176,553	\$ 1,112,144	\$ 1,241,725	\$ 1,162,960	\$ 1,380,235	\$ 138,510	111.2%

FY 2016/2017 Review

FY 2016/2017 Planning/Building Safety forecasted expenses are expected to be under budget by 6.3%, or \$79 thousand. The 41 - Salaries & Wages and 42 - Employee Benefits category accounts for the majority of the savings as the Associate Planner position was hired in place of the budgeted Senior Planner position budgeted at a higher rate. 43 – Professional & Technical Services is expected to end the year under budget as the Planning Consultant line item was not fully expended. These funds are for assistance updating to the Village Comprehensive Land Use Plan. This process is expected to span a couple fiscal years.

FY 2017/2018 Summary

The Planning/Building Safety FY 2017/2018 budget request is 11.2%, or \$139 thousand, higher than the prior year budget. The 41 – Salaries & Wages and 42 – Employee Benefits categories is up \$87 thousand and \$13 thousand respectively due to the movement of a Fire Inspector to Building Inspector. The 43 - Professional & Technical Services category is increasing by \$47 thousand as funding related to a Planning Consultant's assistance with the Comprehensive Land Use Plan has been increased. The Plan was last updated in 1997. In addition, funding has been included to convert documents to electronic format. This will be a multi-year effort based on the volume.

Employee Count

Full Time Equivalents will decrease by 0.05 FTE's and includes; reassignment of a Fire Inspector to Building Inspector, elimination of the vacant Senior Planner Position, addition of the filled Associate Planner position, reduction of 0.45 FTE's for a Code Enforcement Officer position that was filled through a contracted position, and the elimination of the Summer Helper position due to the addition of a General Office Secretary in Administration that will assist Community development during peak times.

Full-Time Equivalents	FY 13/14	FY 14/15	FY 15/16	FY 16/17			FY 17/18			Change
				FT	PT	Total	FT	PT	Total	
Planning/Building Safety										
Comm. Dev. Director	0.50	0.50	0.5	0.50		0.50	0.50		0.50	-
Planning Manager	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Senior Planner	-	-	0	1.00		1.00	-		-	(1.00)
Associate Planner	2.00	1.00	1			-	1.00		1.00	1.00
Permit Coordinator	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Chief Inspector	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Building Inspector	2.75	2.75	2.75	2.00	0.10	2.10	3.00	0.10	3.10	1.00
Code Enforcement Officer	1.00	1.00	1	1.00	0.45	1.45	1.00	-	1.00	(0.45)
General Office Secretary	0.30	-	0	-		-	-		-	-
Summer Helper	0.20	0.40	0.4	-	0.60	0.60	-	-	-	(0.60)
Total Planning/Building Safety	9.75	8.65	8.65	7.50	1.15	8.65	8.50	0.10	8.60	(0.05)

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 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
41 - Salaries & Wages	\$ 549,905	\$ 610,320	\$ 665,050	\$ 658,131	\$ 675,800	\$ 10,750	101.6%
42 - Employee Benefits	229,907	257,049	264,175	254,675	268,165	3,990	101.5%
43 - Professional & Technical Services	157	1,189	29,250	16,373	14,025	(15,225)	47.9%
44 - Contractual Services	28,942	29,763	30,395	27,554	30,325	(70)	99.8%
45 - Other Contracted Services	16,939	16,770	16,960	19,060	18,995	2,035	112.0%
46 - Supplies	17,549	19,036	35,630	28,141	16,795	(18,835)	47.1%
Grand Total	\$ 843,399	\$ 934,127	\$ 1,041,460	\$ 1,003,934	\$ 1,024,105	\$ (17,355)	98.3%

FY 2016/2017 Review

The Engineering cost center is projected to come in 3.6%, or \$38 thousand, under budget as savings were realized in the 41 – Salaries & Wages and 42 - Employee Benefits categories as a result of the Civil Engineer position being filled in January 2016 rather than a full year as budgeted. The 43 – Professional & Technical Services category is projected to finish \$13 thousand under budget due to less than anticipated document scanning services as this is a multi-year project.

FY 2017/2018 Summary

The Engineering cost center FY 2017/2018 budget request is 1.7%, or \$17 thousand, less than the prior year budget. This is mainly the result of lower consulting services in the 43 – Professional & Technical Services category due to the document scanning project being spread over multiple years, and the 46 – Supplies category due to reduced need for computer and other equipment for the new position.

Employee Count

Full-Time Equivalents remain flat.

Full-Time Equivalents	FY 13/14	FY 14/15	FY 15/16	FY 16/17			FY 17/18			Change
				FT	PT	Total	FT	PT	Total	
Engineering										
Comm. Dev. Director	0.50	0.50	0.5	0.50		0.50	0.50		0.50	-
Village Engineer	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Civil Engineer	1.00	1.00	2	2.00		2.00	2.00		2.00	-
Engineering Tech I	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Engineering Assistant	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Administrative Secretary	1.00	1.00	1	1.00		1.00	1.00		1.00	-
General Office Secretary	0.30	-	0	-		-	-		-	-
Intern	1.00	0.75	0.75		0.75	0.75		0.75	0.75	-
Total Engineering	6.80	6.25	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, D.A.R.E., 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 and two Deputy Chiefs.

A summary of the Police cost center's last two years of actual expenditures, FY 2016/2017 budget and year end estimates, and the funding request for FY 2017/2018 are provided below.

11040100 - Police - Administration							
Category	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
41 - Salaries & Wages	\$ 7,634,366	\$ 7,576,805	\$ 8,038,600	\$ 7,774,685	\$ 8,334,900	\$ 296,300	103.7%
42 - Employee Benefits	3,492,110	3,667,908	3,966,671	3,927,141	4,361,356	394,685	110.0%
43 - Professional & Technical Services	549,363	467,400	569,150	508,050	681,460	112,310	119.7%
44 - Contractual Services	422,148	361,291	405,119	387,740	423,065	17,946	104.4%
45 - Other Contracted Services	421,534	410,180	438,447	409,728	459,727	21,280	104.9%
46 - Supplies	363,866	513,039	589,800	526,663	522,139	(67,661)	88.5%
Grand Total	\$ 12,883,388	\$ 12,996,623	\$ 14,007,787	\$ 13,534,007	\$ 14,782,647	\$ 774,860	105.5%

FY 2016/2017 Review

The Department expects to come in 3.4%, or \$474 thousand, under budget for the fiscal year. This is most notably due to savings in the 41 - Salaries & Wages (\$264 thousand) and 42 - Employee Benefits categories (\$40 thousand) due to Departmental vacancies. 43 - Professional & Technical Services should finish approximately \$61 thousand under budget due to savings realized in the RedFlex Collection Fee (red light camera program expenses) line items. RedFlex Collection Fees are less than budgeted as cameras off due to roadway construction. During deactivation, the Village is not responsible for monthly charges for those camera approaches. 46 – Supplies is expected to come in \$63 thousand under budget primarily due to the multi-year lease of radio equipment and lower fuel costs.

FY 2017/2018 Summary

The FY 2017/2018 budget request is 5.5%, or \$775 thousand higher than the previous year. The 41 - Salaries & Wages category is increasing \$296 thousand due to cost of living and step increases per contract. The 42 - Employee Benefits category is increasing \$395 thousand as a result of increased pension and insurance costs. The lump sum employer contribution for FY 2016/2017 is increasing from \$1,945,216 last year to \$2,137,886 (\$192,670 or 9.9%) for Police. Medical insurance is increasing \$178 thousand or 16.2% as cost related to the Village's self-insured medical plan continue to rise. The 43 - Professional & Technical Services category is increasing \$112 thousand or 19.7% 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. 46 – Supplies is decreasing \$68 thousand or 11.5% due to the lease of new radios rather than outright purchase as budgeted in FY 2016/2017. Funding for electronic citations and the first year of payment for body cameras and Tasers approved by the Village Board in December 2016 is included in this category. Annually the Police Department issues approximately 14,000 citations. Those citations need to be physically transferred to various locations for processing and entry into local and county computer systems. In 2015, the State's Conference of Chief Circuit Judges approved guidelines for the use of electronic citations in Illinois. Participation in a county-wide e-citation program can reduce hazardous roadside time, eliminate duplicate data entry and provide electronic transmission of citations from the point of issuance to the police station and court system.

Employee Count

The employee count in the Police – Administration will remain flat in FY 2017/2018. Part-time FTE’s increase by 1 as a full-time community Service Officer position is being transferred to Communications and being replaced by part-time personnel. In FY 2016/2017 the Village approved the addition of a Public Education Specialist position that remained unfilled. This position is anticipated to be filled in FY 2017/2018. The Village has had a long history of providing a positive educational message to 4th and 5th grade students in partnership with Gurnee District 56 and Woodland District 50 through police officers assigned to the D.A.R.E. program. In 2015, due to a police officer staffing shortage caused by a combination of illness, injury and retirements, the Department was forced to reassign the D.A.R.E. officer to patrol duties, thereby suspending the D.A.R.E. program. During that time alternatives to a full-time police officer assigned to D.A.R.E. were explored and it was determined that an individual with relevant experience could be employed to provide an appropriate public education program in our schools. This non-sworn position would provide all of the benefits and allow the sworn police officer to remain on the street.

Full-Time Equivalents	FY 13/14	FY 14/15	FY 15/16	FY 16/17			FY 17/18			Change
				FT	PT	Total	FT	PT	Total	
Police Department - Administration										
Police Chief	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Deputy Police Chief	2.00	2.00	2	2.00		2.00	2.00		2.00	-
Police Commander	4.00	4.00	3	3.00		3.00	3.00		3.00	-
Police Sergeant	7.00	7.00	7	7.00		7.00	7.00		7.00	-
Police Officer	49.00	49.00	49	51.00		51.00	51.00		51.00	-
Crime Prevention Specialist	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Administrative Secretary	2.00	2.00	2	1.00	0.50	1.50	1.00	0.50	1.50	-
Public Education Specialist	-	-	0	1.00		1.00	1.00		1.00	-
Secretary	-	-	0	-		-	-		-	-
Traffic Safety Coordinator	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Community Service Officer	6.00	6.00	6	6.00		6.00	5.00	1.00	6.00	-
Records Supervisor	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Records Assistant	4.00	4.00	4	4.00		4.00	4.00		4.00	-
Custodian	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Crossing Guard	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Total Police Dept - Administration	80.00	80.00	79.00	81.00	0.50	81.50	80.00	1.50	81.50	-

11040200 - COMMUNICATIONS

The Communications Center is staffed around the clock and provides Enhanced 9-1-1 service to residents along with 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 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
41 - Salaries & Wages	\$ 987,014	\$ 1,050,595	\$ 1,342,000	\$ 1,199,956	\$ 1,694,800	\$ 352,800	126.3%
42 - Employee Benefits	422,727	435,073	475,770	458,835	724,150	248,380	152.2%
43 - Professional & Technical Services	29,286	11,101	32,040	30,000	52,240	20,200	163.0%
44 - Contractual Services	6,931	6,209	9,275	7,300	10,785	1,510	116.3%
45 - Other Contracted Services	23,896	22,077	28,910	26,560	34,315	5,405	118.7%
46 - Supplies	3,231	16,616	1,600	4,500	22,850	21,250	1428.1%
48 - Debt Service	-	93,096	-	-	650	650	N/A
Grand Total	\$ 1,473,085	\$ 1,634,768	\$ 1,889,595	\$ 1,727,151	\$ 2,539,790	\$ 650,195	134.4%

FY 2016/2017 Review

The Division expects to finish approximately 8.6%, or \$162 thousand, under budget for FY 2016/2017. This is most notably due to savings in the 41 - Salaries & Wages and 42 - Employee Benefits categories. The savings are mainly a result of vacancies and extended leaves that existed during the fiscal year. All other categories are expected to end near or under budget.

FY 2017/2018 Summary

The FY 2017/2018 budget request is 34.4%, or \$650 thousand, higher compared to the previous year. The Village is consolidating 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, six (6) additional Communications Operators are added to the FY 2017/2018 budget. Increases in several categories are almost entirely a result of the additional staff. The 41 - Salaries & Wages category is increasing 26.3% or \$353 thousand, the 42 - Employee Benefits category is increasing 52.2% or \$248 thousand. 43 - Professional & Technical Services is increasing 63.0% or \$20 thousand as a result of legal costs for collective bargaining. 45 - Other Contracted Services is increasing 18.7% or \$5 thousand to provide training to the new positions. 46 - Supplies is increasing \$21 thousand to fund building improvements associated with consolidation.

Employee Count

Full Time Equivalents will increase by six due to the agreement with the City of Zion to provide contractual police and fire dispatching. The Village will hire five additional Communication Operators and transition one Community Service Officer position to Communications Operator.

Full-Time Equivalents	FY 13/14	FY 14/15	FY 15/16	FY 16/17			FY 17/18			Change
				FT	PT	Total	FT	PT	Total	
Communications										
Communications Supervisor	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Communications Shift Leader	2.00	2.00	2	2.00		2.00	2.00		2.00	-
Communications Operator	10.00	11.95	11.95	11.00	1.00	12.00	17.00	1.00	18.00	6.00
Total Communications	13.00	14.95	14.95	14.00	1.00	15.00	20.00	1.00	21.00	6.00

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 2016, the Gurnee Fire Department responded to a total of 6,220 emergency calls. The Department is led by the Fire Chief and Deputy 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 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change		
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	% of Prior Year Budget	
41 - Salaries & Wages	\$ 5,825,104	\$ 5,914,579	\$ 6,076,610	\$ 6,084,727	\$ 6,171,250	\$ 94,640	101.6%	
42 - Employee Benefits	2,987,318	3,208,220	3,345,817	3,302,394	3,448,235	102,418	103.1%	
43 - Professional & Technical Services	87,371	99,212	84,900	99,850	87,000	2,100	102.5%	
44 - Contractual Services	195,159	199,494	188,225	167,486	208,835	20,610	110.9%	
45 - Other Contracted Services	119,309	141,217	150,420	125,044	146,945	(3,475)	97.7%	
46 - Supplies	207,116	199,885	255,010	217,403	246,790	(8,220)	96.8%	
49 - Other Financing Uses	5,825	7,025	7,250	7,150	-	(7,250)	0.0%	
Grand Total	\$ 9,427,203	\$ 9,769,631	\$ 10,108,232	\$ 10,004,054	\$ 10,309,055	\$ 200,823	102.0%	

FY 2016/2017 Review

The Department expects to come in 1.0%, or \$104 thousand, below its total budget for FY 2016/2017. Five of the seven expense categories are expected to end under budget. 41 – Salaries & Wages is expected to end slightly over budget due to overtime. The 43 – Professional & Technical Services is expected to end over as a result of ambulance billing, however, additional billing expense is a direct result of additional revenue collection. Therefore, these two line items being over is an indicator that ambulance billing revenue is expected to exceed budget.

FY 2017/2018 Summary

The FY 2017/2018 budget request is 2.0%, or \$201 thousand, higher than the previous year. The 41 - Salaries & Wages and 42 - Employee Benefits categories account for majority of this increase. 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 2017/2018 is increasing from \$1,700,217 last year to \$1,738,100 this year (\$37,883 or 2.2%) for Fire. The remainder of the increase in the 42 - Employee Benefits category is a result of the Workers' Compensation line item. As mentioned earlier in Section 5, insurance is allocated to Departments based on actual claims experience.

Employee Count

Full Time Equivalents will decrease by 1.10 as one Fire Inspector is being shifted to the Community Development Department to assist with building inspections. This inspector will be cross-trained and focus on development inspections in the summer and fall and fire inspections during the winter months. The General Office Secretary position reduction of 0.10 is due to the allocation of time previously split between the Fire and Public Works Departments, the position is no longer needed at the Fire Department and remains in Public Works.

Full-Time Equivalents	FY 13/14	FY 14/15	FY 15/16	FY 16/17			FY 17/18			Change
				FT	PT	Total	FT	PT	Total	
Fire Department										
Fire Chief	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Deputy Fire Chief	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Battalion Chief	3.00	3.00	3	3.00		3.00	3.00		3.00	-
Lieutenant	9.00	9.00	9	9.00		9.00	9.00		9.00	-
Firefighter/Paramedic	34.00	40.00	40	40.00		40.00	40.00		40.00	-
Administrative Secretary	1.00	1.00	1		0.50	0.50		0.50	0.50	-
General Office Secretary	0.20	0.20	0.2		0.10	0.10		-	-	(0.10)
Fire Marshal	1.00	1.00	0	-		-	-		-	-
Fire Inspector	2.50	2.50	2.5	3.00		3.00	2.00		2.00	(1.00)
Total Fire Department	52.70	58.70	57.70	57.00	0.60	57.60	56.00	0.50	56.50	(1.10)

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 2017/2018 Foreign Fire budgeted revenues are \$65 thousand.

11050500 - Fire - Foreign Fire							
Category	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
41 - Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
42 - Employee Benefits	-	-	-	-	-	-	N/A
43 - Professional & Technical Services	-	-	-	-	-	-	N/A
44 - Contractual Services	\$ 28,735	\$ 32,667	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	100.0%
45 - Other Contracted Services	299	-	-	-	-	-	N/A
46 - Supplies	13,742	112	-	-	-	-	N/A
49 - Other Financing Uses	-	-	-	-	-	-	N/A
48 - Debt Service	-	-	-	-	-	-	N/A
47 - Capital	-	-	-	-	-	-	N/A
Grand Total	\$ 42,776	\$ 32,779	\$ 65,000	\$ 65,000	\$ 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 2016/2017 budget and year end estimates, and funding request for FY 2017/2018 are provided below.

11075100 - Public Works - Administration							
Category	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
41 - Salaries & Wages	\$ 1,187,925	\$ 1,200,639	\$ 1,332,960	\$ 1,308,130	\$ 1,364,500	\$ 31,540	102.4%
42 - Employee Benefits	780,097	822,783	817,125	803,830	812,730	(4,395)	99.5%
43 - Professional & Technical Services	17,484	1,635	4,990	2,096	4,270	(720)	85.6%
44 - Contractual Services	712,702	552,407	626,200	617,916	677,310	51,110	108.2%
45 - Other Contracted Services	232,346	244,904	267,467	258,090	269,897	2,430	100.9%
46 - Supplies	413,380	349,197	481,890	430,268	399,770	(82,120)	83.0%
Grand Total	\$ 3,343,935	\$ 3,171,566	\$ 3,530,632	\$ 3,420,330	\$ 3,528,477	\$ (2,155)	99.9%

FY 2016/2017 Review

The FY 2016/2017 year end forecast is projected to end 3.1% or \$110 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 2017/2018 Summary

The FY 2017/2018 budget request is down 0.1%, or \$2 thousand, compared to the previous year. The increases in the 41 - Salaries & Wages and 44 - Contractual Services categories have been offset by reductions in the 46 - Supplies category. The increase in 41 - Salaries & Wages and 42 - Employee Benefits are the result of general budget assumptions, as well as the addition of two summer helpers to assist with seasonal workloads. The 44 - Contractual Services category is increasing as a result of increases in the tree removal contract to continue to combat emerald ash borer. The Village's effort to combat the emerald ash borer will continue with tree removal and replacement, as well as biannual insecticide treatments. Since October 2008, the Village has reduced its percentage of ash trees in the parkway by 9%. The Village currently maintains 11,336 parkway trees. The 44 - Supplies category has been reduced due to an ample supply of salt currently on hand. This results in a budgeted savings of \$82 thousand in that line item.

Employee Count

Full Time Equivalents will increase by 0.8 FTE to 17.40. This is the result of adding two additional Summer Helpers.

Full-Time Equivalents	FY 13/14	FY 14/15	FY 15/16	FY 16/17			FY 17/18			Change
				FT	PT	Total	FT	PT	Total	
Administration/Streets										
Public Works Director	0.60	0.60	0.6	0.60	-	0.60	0.60	-	0.60	-
Superintendent	-	-	0	-	-	-	-	-	-	-
Supervisor	1.00	1.00	1	1.00	-	1.00	1.00	-	1.00	-
Lead Maintenance Worker	3.00	3.00	3	3.00	-	3.00	3.00	-	3.00	-
Management Analyst	0.20	-	0	-	-	-	-	-	-	-
Assistant to the Administrator	-	0.20	0.2	0.20	-	0.20	0.20	-	0.20	-
Maintenance Worker I	2.00	3.00	3	1.00	-	1.00	1.00	-	1.00	-
Maintenance Worker II	8.00	7.00	7	9.00	-	9.00	9.00	-	9.00	-
Administrative Secretary	0.40	0.40	0.4	0.40	-	0.40	0.40	-	0.40	-
General Office Secretary	-	0.40	0.4	-	0.20	0.20	-	0.20	0.20	-
Summer Helpers	1.00	1.00	1	-	1.20	1.20	-	2.00	2.00	0.80
Total Administration/Streets	16.20	16.60	16.60	15.20	1.40	16.60	15.20	2.20	17.40	0.80

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 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
41 - Salaries & Wages	\$ 310,944	\$ 281,671	\$ 320,500	\$ 298,098	\$ 329,700	\$ 9,200	102.9%
42 - Employee Benefits	157,773	172,235	159,365	153,565	151,875	(7,490)	95.3%
43 - Professional & Technical Services	491	667	430	256	430	-	100.0%
44 - Contractual Services	33,533	38,155	35,015	39,383	33,165	(1,850)	94.7%
45 - Other Contracted Services	12,977	14,712	14,215	14,033	11,330	(2,885)	79.7%
46 - Supplies	193,006	123,065	220,810	149,074	183,275	(37,535)	83.0%
49 - Other Financing Uses	(326,359)	(189,343)	(270,250)	(270,250)	(255,950)	14,300	94.7%
Grand Total	\$ 382,365	\$ 441,163	\$ 480,085	\$ 384,159	\$ 453,825	\$ (26,260)	94.5%

FY 2016/2017 Review

The Division expects to come in 20%, or \$96 thousand, under the FY 2016/2017 budget. The main reason for this is the 46 - Supplies category is expected to end the year substantially under budget as the Chassis Parts line item will not be fully expended. Improvements in the Village's preventative maintenance program and the systematic replacement of older/problem vehicles and equipment has helped reduced breakdowns and, as a result, expenses.

FY 2017/2018 Summary

The FY 2017/2018 budget request is 5.5% or \$26 thousand less than FY 2016/2017. This is mainly the result of the 46 - Supplies category as Chassis Parts has been reduced by \$38 thousand compared to the FY 2016/2017 budget.

Employee Count

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

Full-Time Equivalents	FY 13/14	FY 14/15	FY 15/16	FY 16/17			FY 17/18			Change
				FT	PT	Total	FT	PT	Total	
Vehicle Maintenance										
Fleet Manager	1.00	1.00	1	1.00		1.00	1.00			-
Mechanics	3.00	3.00	3	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 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
44 - Contractual Services	\$ 48,907	\$ 55,474	\$ 48,460	\$ 48,460	\$ 41,400	\$ (7,060)	85.4%
45 - Other Contracted Services	18,364	16,702	17,980	17,980	16,670	(1,310)	92.7%
46 - Supplies	32,091	31,796	39,360	39,360	45,300	5,940	115.1%
Grand Total	\$ 99,362	\$ 103,972	\$ 105,800	\$ 105,800	\$ 103,370	\$ (2,430)	97.7%

FY 2016/2017 Review

The Municipal Building Maintenance cost center is expected to come in on budget.

FY 2017/2018 Summary

The Municipal Building Maintenance budget is down 2.3%, or \$2 thousand, compared to the prior year. This is a result of prior year actual spending and continued routine maintenance. Built in 1992, the Village Hall requires continued capital investments to combat normal wear and tear.

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.

FY 2016/2017 saw substantial changes in the statewide administration of the 911 system and related revenues. 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. While the Village of Gurnee was not subject to the consolidation legislation as it serves a population greater than 25,000, many surrounding ETSBs were forced to look for partners for consolidation. 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 and 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 to take effect May 1, 2017 called the Northeast Lake County Consolidates Emergency Telephone Systems Board (NLCC-ETSB). Fund previously distributed to each municipality will be combined and distributed to the NLCC-ETSB as a standalone entity. It is anticipated joint dispatch services will go live July 10, 2017.

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 will make purchases through their municipal budget authority and seek reimbursement from the NLCC-ETSB for qualified purchases. The Village will maintain its 911 Fund for this purpose and anticipates potentially up to \$500 thousand of reimbursed expenditures in the first year.

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.

A summary of the 911 Fund's last two years of actual revenues and expenditures, FY 2016/2017 budget and year end estimates, and FY 2017/2018 projections are provided below.

121 - 911 Fund								
Category	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
Revenues								
33 - Intergovernmental Revenue	\$ 341,241	\$ 330,349	\$ 351,000	\$ 351,000	\$ 500,000	\$ 149,000	142.5%	
36 - Investments & Contributions	423	-	400	-	-	(400)	0.0%	
39 - Other Financing Sources	-	723,290	-	-	-	-	N/A	
Sub Total Revenues	341,664	1,053,640	351,400	351,000	500,000	148,600	142.3%	
Expenditures								
41 - Salaries & Wages	\$ 39,802	\$ 70,814	\$ -	\$ -	\$ -	\$ -	N/A	
42 - Employee Benefits	7,705	14,001	-	-	-	-	N/A	
43 - Professional & Technical Services	-	430	10,500	10,500	-	(10,500)	0.0%	
44 - Contractual Services	132,284	118,238	232,200	232,200	-	(232,200)	0.0%	
45 - Other Contracted Services	70,378	59,637	31,650	31,650	-	(31,650)	0.0%	
46 - Supplies	2,645	1,622	8,450	8,450	-	(8,450)	0.0%	
48 - Debt Service	-	244,661	-	-	-	-	N/A	
47 - Capital	139,832	792,642	312,550	557,350	500,000	187,450	160.0%	
Sub Total Expenditures	\$ 392,646	\$ 1,302,044	\$ 595,350	\$ 1,211,308	\$ 500,000	\$ (95,350)	84.0%	

FY 2016/2017 Review

Revenues are expected to finish in line with budget, with the exception of interest income as the compensating balance was below the amount needed to fully offset bank charges.

Expenditures are expected to finish over budget by 103.5% or \$616 thousand due to the Village paying off the Motorola lease in full prior to the dissolution of the Village ETSB and transferring the remaining fund balance to the NLCC-ETSB. One of the stipulations of the IGA is that the individual ETSBs be debt free prior to consolidation and any remaining 911 fund balances on April 30, 2017 be transferred to the NLCC-ETSB. All other expenditure categories are expected to finish at or near budget.

FY 2017/2018 Summary

The Village anticipates making qualified purchases related to 911 center of no more than \$500 thousand and seeking reimbursement from the NLCC-ETSB. Since the NLCC-ETSB is not official until May 1, 2017 and cannot adopt a budget prior to becoming an official Board, these figures are placeholders that are likely to change once the NLCC-ETSB adopts a formal budget.

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 2017/2018 budget includes \$25,000 in "High Growth Cities" funding. Total FY 2017/2018 projected receipts are in the Motor Fuel Tax Fund are \$876 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.

A summary of the MFT Fund's last two years of actual revenues and expenditures, FY 2016/2017 budget and year end estimates, and the funding request for FY 2017/2018 are provided below.

122 - Motor Fuel Tax Fund							
Category	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
33 - Intergovernmental Revenue	\$ 1,050,780	\$ 828,704	\$ 930,100	\$ 925,000	\$ 875,000	\$ (55,100)	94.1%
36 - Investments & Contributions	128	1,138	150	5,250	1,000	850	666.7%
Sub Total Revenues	1,050,908	829,842	930,250	930,250	876,000	(54,250)	94.2%
Expenditures							
44 - Contractual Services	\$ 968,656	\$ 1,431,325	\$ 925,000	\$ 925,000	\$ 850,000	\$ (75,000)	91.9%
Sub Total Expenditures	\$ 968,656	\$ 1,431,325	\$ 925,000	\$ 925,000	\$ 850,000	\$ (75,000)	91.9%

FY 2016/2017 Review

Revenues are expected to finish the year on target, with MFT distributions coming in slightly under and interest income over 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 2017/2018 Summary

Revenues are expected to decline slightly from \$930 thousand in FY 2016/2017 to \$876 thousand in FY 2017/2018. This is a result of lower MFT distributions from the State, and uncertainty surrounding a State capital plan.

Expenditures are down slightly from \$925 thousand in FY 2016/2017 to \$850 thousand in FY 2017/2018. The Village has utilized fund balance over the last several years and will begin slowly building it back up over the next several years to a minimum level. 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 2016/2017 budget and year end estimates, and the funding request for FY 2017/2018 are provided below.

123 - Impact Fee Fund								
Category	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
Revenues								
32 - Licenses & Permits	\$ 16,059	\$ 3,100	\$ -	\$ 8,600	\$ 47,880	\$ 47,880	N/A	
36 - Investments & Contributions	345	1,528	500	6,000	500	-	100.0%	
Sub Total Revenues	16,404	4,628	500	14,600	48,380	47,880	9676.0%	
Expenditures								
49 - Other Financing Uses	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 250,000	\$ 150,000	250.0%	
Sub Total Expenditures	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 250,000	\$ 150,000	250.0%	

FY 2016/2017 Review

Revenues are projected to finish ahead of budget at \$15 thousand due to miscellaneous traffic fees and greater than anticipated interest income.

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 2017/2018 Summary

In FY 2017/2018 the Village has budgeted \$48 thousand in revenue. This is a result of the Belle Water Place development.

Fiscal Year 2017/2018 includes a \$250 thousand transfer to the 131 - Capital Improvement Fund to allow wetland enhancements at Bittersweet Golf Course, as well as general sidewalk and drainage improvements throughout the Village.

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 2016/2017 budget and year end estimates, and the funding request for FY 2017/2018 are provided on the following page.

124 - PD Restricted Revenue Fund									
Category	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change			
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	% of Prior Year Budget		
Revenues									
35 - Fines & Forfeitures	\$ 4,021	\$ 4,999	\$ -	\$ 6,000	\$ 5,000	\$ 5,000	N/A		
36 - Investments & Contributions	52	42	40	45	-	(40)	0.0%		
Sub Total Revenues	4,073	5,042	40	6,045	5,000	4,960	12500.0%		
Expenditures									
47 - Capital	-	-	-	-	-	-	N/A		
Sub Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A		

FY 2016/2017 Review

Revenues are expected to finish at \$6 thousand due to unanticipated seizures and interest income.

There are no budgeted expenditures.

FY 2017/2018 Summary

Revenues are expected to be \$5 thousand from miscellaneous seizures.

There are no budgeted expenditures planned for FY 2017/2018.

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 2016/2017 budget and year end estimates, and the funding request for FY 2017/2018 are provided below.

131 - Capital Improvement Fund									
Category	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change			
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	% of Prior Year Budget		
Revenues									
31 - Taxes	\$ 956,990	\$ 4,725,680	\$ 4,700,000	\$ 4,800,000	\$ 4,800,000	\$ 100,000	102.1%		
33 - Intergovernmental Revenue	229,469	140,000	471,864	481,364	65,000	(406,864)	13.8%		
36 - Investments & Contributions	886	243,064	495,000	496,522	7,000	(488,000)	1.4%		
39 - Other Financing Sources	1,600,000	665,693	310,000	1,000,000	250,000	(60,000)	80.6%		
Sub Total Revenues	2,787,345	5,774,437	5,976,864	6,777,886	5,122,000	(854,864)	85.7%		
Expenditures									
43 - Professional & Technical Services	\$ 229,811	\$ 495,448	\$ 340,000	\$ 370,000	\$ 395,000	\$ 55,000	116.2%		
44 - Contractual Services	2,020,235	4,509,254	3,960,000	3,660,000	3,342,000	(618,000)	84.4%		
45 - Other Contracted Services	922	8,331	8,500	6,000	1,000	(7,500)	11.8%		
47 - Capital	1,745,913	1,957,323	3,265,000	3,046,917	2,402,900	(862,100)	73.6%		
Sub Total Expenditures	\$ 3,996,881	\$ 6,970,356	\$ 7,573,500	\$ 7,082,917	\$ 6,140,900	\$ (1,432,600)	81.1%		

FY 2016/2017 Review

Revenues are expected to finish 13.4% or \$801 thousand over budget due to greater than anticipated Home Rule Sales tax and a transfer of General Fund surplus of \$750 thousand.

Expenditures are expected to end FY 2016/2017 approximately 6.5% or \$491 thousand under budget. The majority of the savings is located in the 44 - Contractual Services and 47 - Capital categories. In Contractual Services, the Street Resurfacing line item is expected to end \$300 thousand under budget due to favorable contract costs. Furthermore, the Flood Plain line item was not fully expended as invoices related to the removal of two properties on Kilbourne Road will be paid by the State of Illinois. Significant accomplishments this year include execution of the all projects in accordance with the Capital Plan including technology improvements, roadway rehabilitation, sidewalk maintenance, flood plain house removal, and site improvements at the Welton Plaza. Unexpended funds will be carried forward to the FY 2017/2018 Capital Fund.

FY 2017/2018 Summary

In FY 2017/2018 the Village projects \$4.8 million from Home Rule Sales Tax. Intergovernmental Revenue accounts for grants. The Fire Department was awarded a \$65 thousand grant for fire-fighting equipment and electronic records systems. The Other Financing Sources category represents a transfer of \$250 thousand from the 123 - Impact Fee Fund.

FY 2017/2018 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 Bond Fund (Fund 141) and the Special Service Area #2 (Fund 142). The Village has two outstanding general obligation bond issues: Series 2009 and 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 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
36 - Investments & Contributions	\$ 225	\$ -	\$ 500	\$ -	\$ -	\$ (500)	0.0%
39 - Other Financing Sources	2,471,675	2,465,195	2,047,575	2,047,575	2,059,325	11,750	100.6%
Sub Total Revenues	2,471,900	2,465,195	2,048,075	2,047,575	2,059,325	11,250	100.5%
Expenditures							
43 - Professional & Technical Services	\$ -	\$ 1,108	\$ 2,000	\$ 833	\$ 2,000	\$ -	100.0%
48 - Debt Service	2,472,175	2,463,875	2,045,575	2,045,575	2,057,325	11,750	100.6%
Sub Total Expenditures	\$ 2,472,175	\$ 2,464,983	\$ 2,047,575	\$ 2,046,408	\$ 2,059,325	\$ 11,750	100.6%

Series 2009 was issued to finance the construction of the Police facility. 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 2016/2017 Review

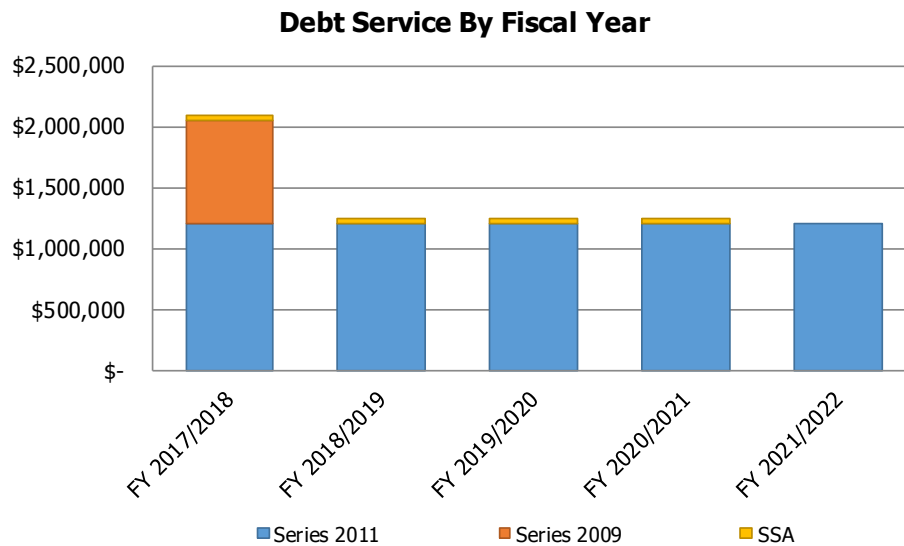
FY 2016/2017 expenditures were made per the set repayment schedules.

FY 2017/2018 Summary

The outstanding principal as of April 30, 2017 and FY 2017/2018 payments for each of these bonds are:

	<u>Principal Balance as of 4/30/17</u>	<u>FY 2017/2018 Payment</u>
Series 2009	\$830,000	\$856,975
Series 2011	\$6,390,000	\$1,199,350
Total	\$7,220,000	\$2,056,325

Below 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 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change	% of Prior	
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Yr Budget	Year Budget
Revenues								
31 - Taxes	\$ 41,096	\$ 41,789	\$ 41,124	\$ 41,124	\$ 41,508	\$ 384		100.9%
36 - Investments & Contributions	38	-	-	-	-	-		N/A
Sub Total Revenues	41,134	41,789	41,124	41,124	41,508	384		100.9%
Expenditures								
48 - Debt Service	\$ 41,545	\$ 42,124	\$ 41,349	\$ 41,349	\$ 41,508	\$ 159		100.4%
Sub Total Expenditures	\$ 41,545	\$ 42,124	\$ 41,349	\$ 41,349	\$ 41,508	\$ 159		100.4%

FY 2016/2017 Review

FY 2016/2017 expenditures were made per the set repayment schedule.

FY 2017/2018 Summary

FY 2017/2018 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. 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 \$33,000 annually for years 1 and 2, and \$36,000 annually for years 3 through 5.
- Incentive fee of 10% of gross revenue in excess of \$900,000 for years 1 and 2 and 15% of gross revenues exceeding \$1,000,000 in years 3 through 5. The incentive fee will be paid only if net revenue is positive.
- 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 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
36 - Investments & Contributions	\$ 50,018	\$ 50,035	\$ -	\$ -	\$ -	\$ -	N/A
Sub Total Revenues	50,018	50,035	-	-	-	-	N/A
Expenditures							
43 - Professional & Technical Services	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ (100,000)	0.0%
Sub Total Expenditures	19,250	19,250	100,000	-	-	(100,000)	0.0%

FY 2016/2017 Review

No funds were expended in FY 2016/2017 as the course was self-sustaining and did not require financial assistance.

FY 2017/2018 Summary

Per the contractual agreement with GolfVisions, Inc., the Village is required to establish a \$100,000 Golf Course Operation Fund which can be used to make repairs to the golf course and to cover other non-employee-type incurred expenses. As of April 30, 2016 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 2,534 fire hydrants, 2,282 valves and 9,703 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 (Pembroke) – 500,000 gallons | Tower 4 (Northwestern) – 2,000,000 gallons |

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 2016/2017, this rate was \$2.73 per 1,000 gallons. In FY 2017/2018 it will increase to \$2.76 per 1,000 gallons. A summary of the Water & Sewer Operating cost center's last two years of actual expenditures, FY 2016/2017 budget and year end estimates, and the funding request for FY 2017/2018 is provided below.

221 - Water & Sewer Operating Fund							
Category	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Revenues							
32 - Licenses & Permits	\$ 123,963	\$ 119,970	\$ -	\$ -	\$ -	\$ -	N/A
34 - Charges for Services	7,677,332	7,850,908	8,084,000	8,443,500	8,692,000	608,000	107.5%
35 - Fines & Forfeitures	80,093	73,218	80,000	80,000	80,000	-	100.0%
36 - Investments & Contributions	1,395	7,617	6,000	30,500	36,000	30,000	600.0%
39 - Other Financing Sources	455	-	-	-	-	-	N/A
Sub Total Revenues	7,883,238	8,051,713	8,170,000	8,554,000	8,808,000	638,000	107.8%
Expenditures							
41 - Salaries & Wages	\$ 981,799	\$ 885,027	\$ 1,019,840	\$ 969,389	\$ 1,034,750	\$ 14,910	101.5%
42 - Employee Benefits	688,401	740,742	724,490	696,515	691,123	(33,367)	95.4%
43 - Professional & Technical Services	15,795	15,411	20,515	10,927	20,905	390	101.9%
44 - Contractual Services	724,244	718,117	4,192,415	4,127,069	4,178,690	(13,725)	99.7%
45 - Other Contracted Services	104,709	110,601	135,760	127,748	125,549	(10,211)	92.5%
46 - Supplies	245,702	220,739	278,465	252,066	283,480	5,015	101.8%
49 - Other Financing Uses	625,593	640,000	2,121,700	2,121,700	2,817,050	695,350	132.8%
48 - Debt Service	166,440	151,470	-	-	-	-	N/A
47 - Capital	1,171,726	1,180,696	-	-	-	-	N/A
Sub Total Expenditures	\$ 4,724,408	\$ 4,662,802	\$ 8,493,185	\$ 8,305,414	\$ 9,151,547	\$ 658,362	107.8%

FY 2016/2017 Review

The main revenue source in the Water & Sewer Operating Fund is water and sewer sales. The Village expects to end FY 2016/2017 approximately 4.7%, or \$384 thousand, over budget. This is mainly a result of Customer Sales – Water & Sewer line items increasing due to greater than expected usage. Overall water usage was up approximately 4%, a trend that is not expected to continue. Water sales are highly dependent on weather and the summer of 2016 was an above average temperature and average precipitation summer. Over the last several years, usage has trended down as customers become more water conscious and development slows. Staff believes FY 2016/2017 usage to be an anomaly.

The Division expects to come in 2.2%, or \$188 thousand, under budget for FY 2016/2017. This is a combination of multiple factors including the 41 - Salaries & Wages, 42 - Employee Benefits, and 44 – Contractual Services categories. The movement of more tenured staff to the streets division resulted in salary and benefit savings in the utility division. The 44 – Contractual Services category was under as Auto & Truck Maintenance is expected to end the year sustainably under budget. The Vehicle Maintenance Division has made great progress in improving its preventative maintenance programs and right-sizing equipment. The efforts are reflected in this budget savings.

FY 2017/2018 Summary

FY 2017/2018 revenues increase by 7.8% or \$638 thousand, the Village anticipates combined water and sewer sales revenue to be in line with historical usage trends but still increase compared to the FY 2016/2017 budget due to planned rate increases. The Fine and Forfeitures category is also expected to remain flat compared to FY 2016/2017. 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 2017/2018 expenditures are expected to be 7.8%, or \$658 thousand, more than the previous fiscal year. This is primarily the result of the 49 – Other Financing Uses category that includes a \$2.2 million transfer to the 223 - Utility Capital Fund to support capital improvements. The transfer was \$1.5 million

in FY 2016/2017. 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 13/14	FY 14/15	FY 15/16	FY 16/17			FY 17/18			Change
				FT	PT	Total	FT	PT	Total	
Utility										
Public Works Director	0.40	0.40	0.4	0.40		0.40	0.40		0.40	-
Supervisor	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Waterworks Operator	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Lead Maintenance Worker	1.00	1.00	1	1.00		1.00	1.00		1.00	-
Management Analyst	0.20	-	0	-		-	-		-	-
Assistant to the Administrator	-	0.20	0.2	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	1.00	1		0.70	0.70		0.70	0.70	-
Maintenance Worker I	1.00	3.00	3	5.00		5.00	5.00		5.00	-
Maintenance Worker II	7.00	5.00	5	3.00		3.00	3.00		3.00	-
Administrative Secretary	0.60	0.60	0.6	0.60		0.60	0.60		0.60	-
General Office Secretary	0.20	0.40	0.4		0.20	0.20		0.20	0.20	-
Total Utility	13.65	13.85	13.85	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 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Revenues							
32 - Licenses & Permits	\$ 756	\$ 22,216	\$ 105,000	\$ 95,000	\$ 160,000	\$ 55,000	152.4%
36 - Investments & Contributions	-	-	-	-	-	-	N/A
39 - Other Financing Sources	-	300,000	1,497,500	1,697,500	3,477,050	1,979,550	232.2%
Sub Total Revenues	756	322,216	1,602,500	1,792,500	3,637,050	2,034,550	227.0%
Expenditures							
47 - Capital	\$ 91,366	\$ 23,725	\$ 1,602,500	\$ 1,462,500	\$ 3,637,050	\$ 2,034,550	227.0%
Sub Total Expenditures	\$ 91,366	\$ 23,725	\$ 1,602,500	\$ 1,462,500	\$ 3,637,050	\$ 2,034,550	227.0%

FY 2016/2017 Review

Revenues are expected to finish 18.1% or \$190 thousand over budget due to a \$200 thousand transfer of General Fund surplus. This transfer is outlined as part of the capital funding for the water & sewer system over the next few years.

Expenditures are expected to finish 8.7% or \$140 thousand under budget due to savings on underground work and the financial software replacement being completed over two fiscal years.

FY 2017/2018 Summary

Revenues consist mainly of \$2.3 million transfer from the 221 - Water & Sewer Operating Fund. 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 include funding for miscellaneous utility system improvements. This includes distribution system work at Grand Ave. and Fuller, Grand Ave. and the Des Plaines River, and Magnolia and Highland. Storage system work includes the demolition of the water tower on Old Grand, generator work at the Northwestern tower and the first part of design and construction of the new Tower near Knowles Rd. on the West side of Gurnee. This projected is being funded at least partially by a low interest loan through the IEPA. The new tower will boost pressures on the west side for residents and businesses and provide better flow for fire safety. Sewer system work includes lining and spot repairs, lift station maintenance, and main extension in Highland. FY 2017/2018 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, 2016. The funding level increased from 63.9% to 64.7% 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 2016/2017 budget and year end estimates, and the funding request for FY 2017/2018 are provided below.

307 - Police Pension Fund							
Category	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
36 - Investments & Contributions	\$ 2,787,855	\$ 552,912	\$ 3,925,216	\$ 4,245,216	\$ 5,702,886	\$ 1,777,670	145.3%
Sub Total Revenues	2,787,855	552,912	3,925,216	4,245,216	5,702,886	1,777,670	145.3%
Expenditures							
41 - Salaries & Wages	\$ 465,053	\$ -	\$ 2,169,500	\$ 2,074,000	\$ 2,212,000	\$ 42,500	102.0%
42 - Employee Benefits	-	-	7,500	13,000	15,000	7,500	200.0%
43 - Professional & Technical Services	63,006	-	153,000	140,000	150,000	(3,000)	98.0%
45 - Other Contracted Services	6,627	-	19,500	18,390	20,500	1,000	105.1%
Sub Total Expenditures	\$ 534,686	\$ -	\$ 2,349,500	\$ 2,245,390	\$ 2,397,500	\$ 48,000	102.0%

FY 2016/2017 Review

Revenues are expected to finish 8.2% or \$320 thousand over budget, primarily due to better than anticipated investment performance.

Expenditures are expected to finish 4.4% or \$104 thousand under budget, primarily due to less than anticipated pension payments.

FY 2017/2018 Summary

Revenues increased 45.3% or \$1.8 million versus the FY 2016/2017 budget. This is due to a change in the budgeting methodology for investments. Historically the Village has tried to predict the market and make an estimate of what the return would be. 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 \$1,945,216 last year to \$2,137,886 (\$192,670 or 9.9%) for Police.

Expenditures increased 2.0% or \$48 thousand due largely to cost of living adjustments on current pensions.

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, 2016. The funding level decreased from 69.1% to 67.9% 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 2016/2017 budget and year end estimates, and the funding request for FY 2017/2018 are provided below.

308 - Fire Pension Fund							
Category	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues							
36 - Investments & Contributions	\$ 762,574	\$ 497,846	\$ 3,170,217	\$ 4,282,567	\$ 4,463,100	\$ 1,292,883	140.8%
Sub Total Revenues	762,574	497,846	3,170,217	4,282,567	4,463,100	1,292,883	140.8%
Expenditures							
41 - Salaries & Wages	\$ 327,729	\$ -	\$ 986,000	\$ 1,046,500	\$ 1,159,000	\$ 173,000	117.5%
42 - Employee Benefits	-	-	6,000	2,000	5,000	(1,000)	83.3%
43 - Professional & Technical Services	62,886	-	78,500	69,875	82,875	4,375	105.6%
45 - Other Contracted Services	7,446	-	10,900	13,708	15,500	4,600	142.2%
Sub Total Expenditures	\$ 398,061	\$ -	\$ 1,081,400	\$ 1,132,083	\$ 1,262,375	\$ 180,975	116.7%

FY 2016/2017 Review

Revenues are expected to finish 35.1% or \$1.1 million over budget, primarily due to better than anticipated investment performance.

Expenditures are expected to finish 4.7% or \$51 thousand under budget, primarily due to less than anticipated pension payments.

FY 2017/2018 Summary

Revenues increased 40.8% or \$1.3 million versus the FY 2016/2017 budget. Similar to Police Pension, this is due to a change in the budgeting methodology for investments. Historically the Village has tried to predict the market and make an estimate of what the return would be. 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 \$1,700,217 last year to \$1,738,100 this year (\$37,883 or 2.2%) for Fire.

Expenditures increased 16.7% or \$181 thousand due largely to cost of living adjustments on current pensions and anticipated retirements.



SECTION VII – CAPITAL IMPROVEMENT BUDGET

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CAPITAL IMPROVEMENT SUMMARY

FY 2017/2018 funded capital and infrastructure budget totals \$11.1 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 \$4.8 million in FY 2017/2018. Home Rule Sales Tax is the main funding source for the Village's Multi-Year Capital Improvement Plan (CIP) accounting for approximately 45% of the overall Fiscal Year 2017/2018 funding. This section includes elements of the CIP with a focus on FY 2017/2018 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 and equipment and infrastructure. Assets should be charged to a Capital account in the Fund that paid for the asset. Generally, capital assets activity will be contained within the 911 Fund, Motor Fuel Tax Fund, Capital Improvement Fund and Utility Surplus Fund.

Highlights of FY 2017/2018 capital spending includes;

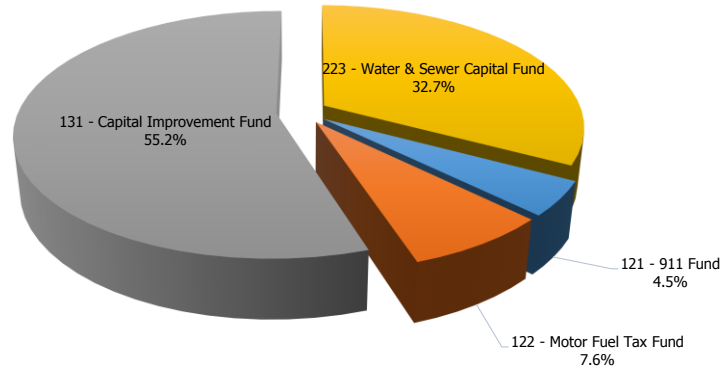
- \$4.8 million on transportation system infrastructure including;
 - \$4.2 million on roadway reconstruction/resurfacing
 - \$395 thousand on professional engineering services
 - \$150 thousand on sidewalk maintenance/improvements
 - \$100 thousand on East Grand enhancements
- \$2.9 million on water & sewer infrastructure including;
 - \$1.3 million on water & sewer main replacement
 - \$1.2 million for engineering and partial construction of the Knowles Rd. water tower
 - \$250 thousand for lift station repairs and upgrades
 - \$150 thousand on sewer lining and spot repairs
- \$2.7 million on vehicles and equipment including;
 - \$969 thousand on Public Works vehicles and equipment
 - \$535 thousand on technology software and hardware
 - \$500 thousand on 911 center equipment
 - \$435 thousand on Fire Department vehicles and equipment
 - \$285 thousand on Police vehicles
- \$485 thousand on buildings and building improvements including;
 - \$165 thousand for mechanical improvements at the Police Department
 - \$100 thousand for interior updates and roof repairs at Village Hall
 - \$80 thousand to outfit Fire Station #1 with women's facilities
 - \$75 thousand on lighting and electrical upgrades at the Public Works facility
 - \$65 thousand for the completion of Welton Plaza and improvements to Mother Rudd House
- \$203 thousand on stormwater management including;
 - \$113 thousand on various drainage improvements and wetland enhancements
 - \$40 thousand in lift station improvements
 - \$50 thousand on floodplain acquisition costs

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

CAPITAL BUDGET BY FUND

Fund	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
121 - 911 Fund	\$ 139,832	\$ 314,012	\$ 312,550	\$ 557,350	\$ 500,000	\$ 187,450	60.0%
122 - Motor Fuel Tax Fund	949,981	1,450,000	925,000	925,000	850,000	(75,000)	-8.1%
131 - Capital Improvement Fund	3,920,338	6,990,946	7,573,500	7,082,917	6,140,900	(1,432,600)	-18.9%
223 - Water & Sewer Capital Fund	328,099	1,132,837	1,602,500	1,462,500	3,637,050	2,034,550	127.0%
Total	\$ 5,338,249	\$ 9,887,796	\$ 10,413,550	\$ 10,027,767	\$ 11,127,950	\$ 714,400	6.9%

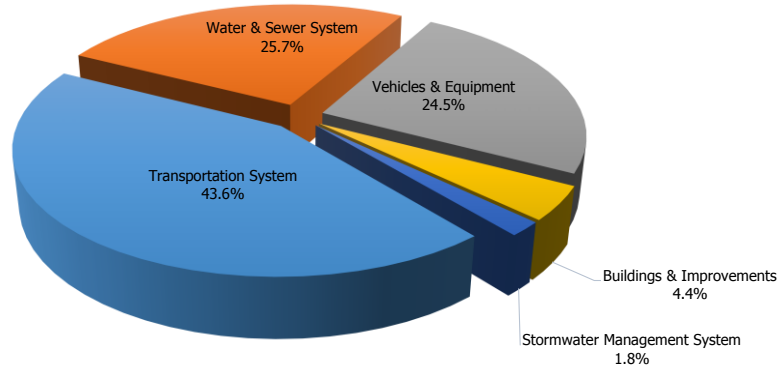
FY 2017/2018 Capital Budget by Fund



CAPITAL BUDGET BY SYSTEM

Fund	FY 14/15	FY 15/16	FY 16/17		FY 17/18	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Transportation System	\$ 3,130,435	\$ 6,466,157	\$ 5,448,500	\$ 5,259,900	\$ 4,853,000	\$ (595,500)	-10.9%
Water & Sewer System	51,446	830,593	1,050,000	1,010,000	2,862,000	1,812,000	172.6%
Vehicles & Equipment	1,799,846	1,957,032	3,254,050	3,331,964	2,724,625	(529,425)	-16.3%
Buildings & Improvements	231,010	347,787	250,000	238,653	485,275	235,275	94.1%
Stormwater Management System	125,512	286,228	411,000	187,250	203,050	(207,950)	-50.6%
Total	\$ 5,338,249	\$ 9,887,796	\$ 10,413,550	\$ 10,027,767	\$ 11,127,950	\$ 714,400	6.9%

FY 2017/2018 Capital Budget by System



TRANSPORTATION SYSTEM OVERVIEW

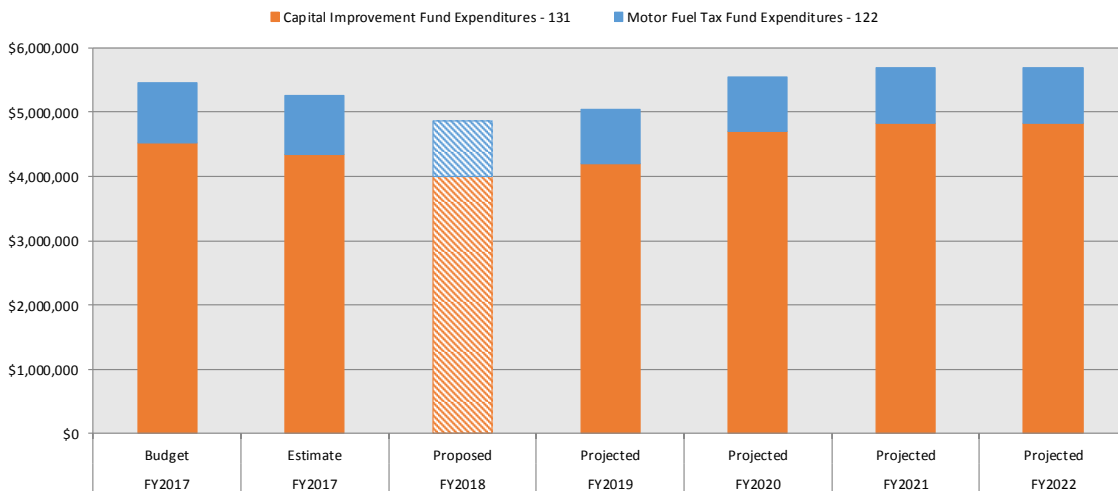
The Village’s transportation system consists of both pedestrian and vehicular facilities. Pedestrian facilities include concrete sidewalks, paved pedestrian trails, bridges and unpaved pedestrian trails throughout the community. The Village maintains approximately 146 miles of concrete sidewalk on local, County and State roadways.

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 2017/2018.

Transportation System by Fund	FY2017 Budget	FY2017 Estimate	FY2018 Proposed	FY2019 Projected	FY2020 Projected	FY2021 Projected	FY2022 Projected
Motor Fuel Tax Fund Expenditures - 122							
Crack Sealing			\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
2017 Construction Season Program	\$925,000	\$925,000	\$775,000				
2018-2022 Construction Seasons Program				\$775,000	\$775,000	\$775,000	\$775,000
Total Motor Fuel Tax Fund Expenditures - 122	\$925,000	\$925,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000
Capital Improvement Fund Expenditures - 131							
Engineering Consultant	\$340,000	\$370,000	\$395,000	\$325,000	\$325,000	\$325,000	\$325,000
Property Taxes	\$8,500	\$6,000	\$1,000	\$8,500	\$8,500	\$8,500	\$8,500
Sidewalk Repair	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Sidewalk Improvements	\$175,000	\$298,900	\$125,000	\$100,000	\$100,000	\$100,000	\$100,000
IDOT 41/UPPR	\$40,000	\$0	\$40,000	\$0	\$10,000	\$0	\$0
East Grand Enhancements			\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
2016 Construction Season Program	\$3,935,000	\$3,635,000	\$192,000				
2017 Construction Season Program			\$3,025,000				
IL 132 Maintenance			\$100,000				
2018-2021 Construction Seasons Program				\$3,630,000	\$4,125,000	\$4,275,000	\$4,275,000
Total Capital Improvement Fund Expenditures - 131	\$4,523,500	\$4,334,900	\$4,003,000	\$4,188,500	\$4,693,500	\$4,833,500	\$4,833,500
Total Transportation System - All Funds	\$5,448,500	\$5,259,900	\$4,853,000	\$5,038,500	\$5,543,500	\$5,683,500	\$5,683,500

Transportation System Spending



TRANSPORTATION SYSTEM DETAIL

MOTOR FUEL TAX FUND – 122

The FY 2017/2018 Motor Fuel Tax expenditures will be leveraged with the roadway rehabilitation project in the Capital Improvement Fund.



Crack Sealing \$75 thousand: Crack sealing helps extend the life of roadways.

2017 Construction Season Program \$775 thousand: The FY 2017/2018 Motor Fuel Tax expenditures will be leveraged with the roadway rehabilitation project in the Capital Improvement Fund.

CAPITAL IMPROVEMENT FUND – 131



Engineering Consultant \$395 thousand: Contractual engineers will provide assistance to supplement full-time staff during the construction season. This assistance will include design and construction oversight services.

Property Taxes \$1 thousand: Included in the Capital Fund budget is the payment of property taxes on parcels held by the Village primarily for flood mitigation.



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 \$125 thousand: As a result of feedback from the strategic planning process to improve pedestrian movement throughout the community, the FY 2017/2018 budget includes funding for the construction of a new sidewalk to connect existing pathways to the Rollins Savanna. Other areas will be targeted and sidewalk installed or replaced as needed.



IDOT 41/UPPR \$40 thousand: The Village will be responsible for reimbursing IDOT for construction above and beyond 'standard'. For this project staff expects this budget item to cover the costs of replacement brick paver crosswalks at Waveland and Magnolia that will be removed with the roadway widening.



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 in FY 2017/2018.

2016 Construction Season Program \$192 thousand: This represents the retainage remaining on the 2016 road construction projects.

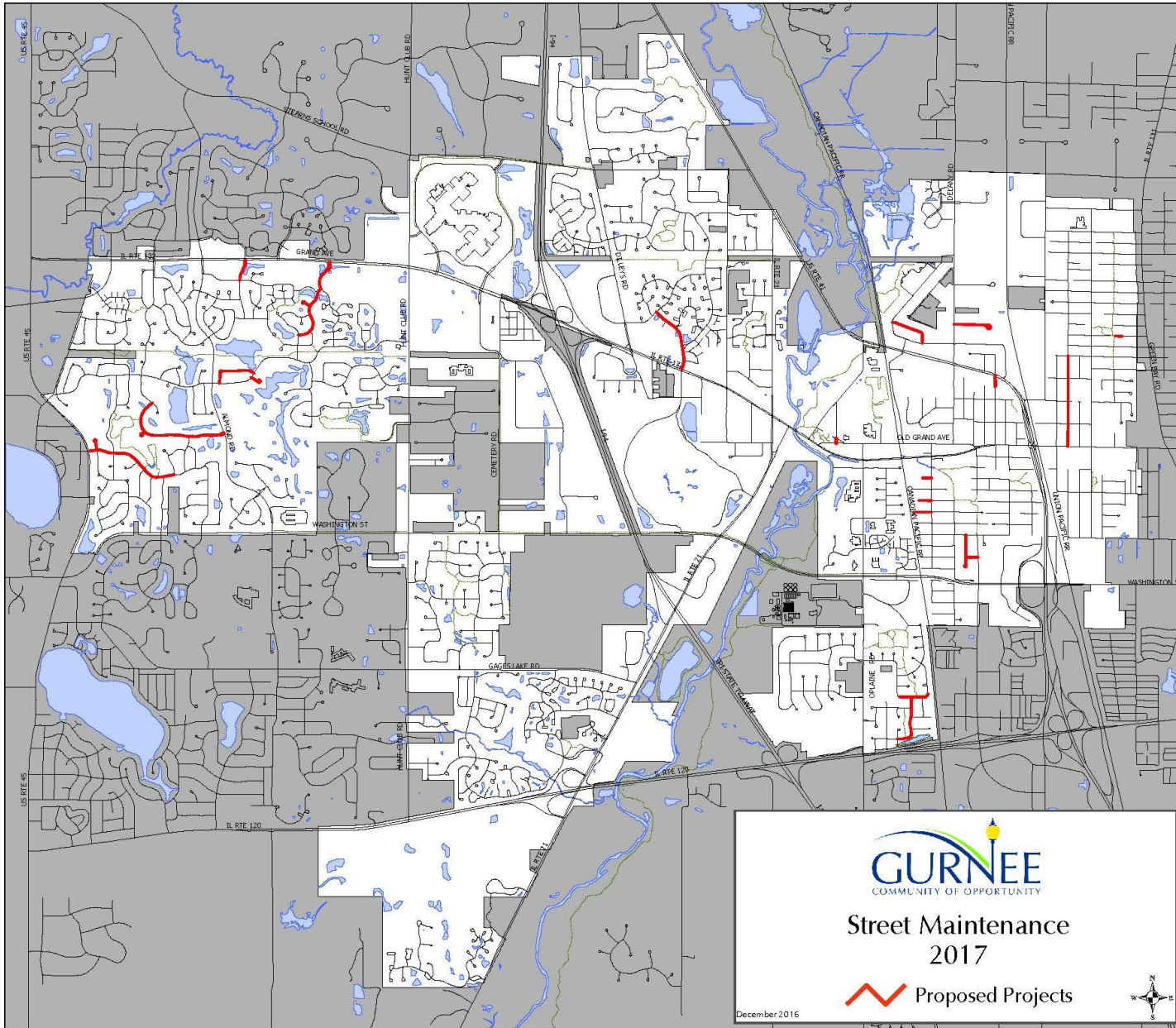


2017 Construction Season Program \$3 million: The roadway program for FY 2017/2018 continues with an aggressive program to rehabilitate roadways throughout the community. Similar to last year the roadway projects will be let as two separate contracts. The first contract will be roadway reconstruction and will include portions of Magnolia Avenue and Ferndale Street. The second contract will be limited to roadway resurfacing and patching.



The map on the following page depicts the proposed program locations for the 2017 (FY 2017/2018) construction season.

IL 132 Maintenance \$100 thousand: Portions of Grand Ave. near the entrance of Gurnee Mills are in need of repair. Grand Ave. is a state road, however the Village can work with the State to expedite maintenance.



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.

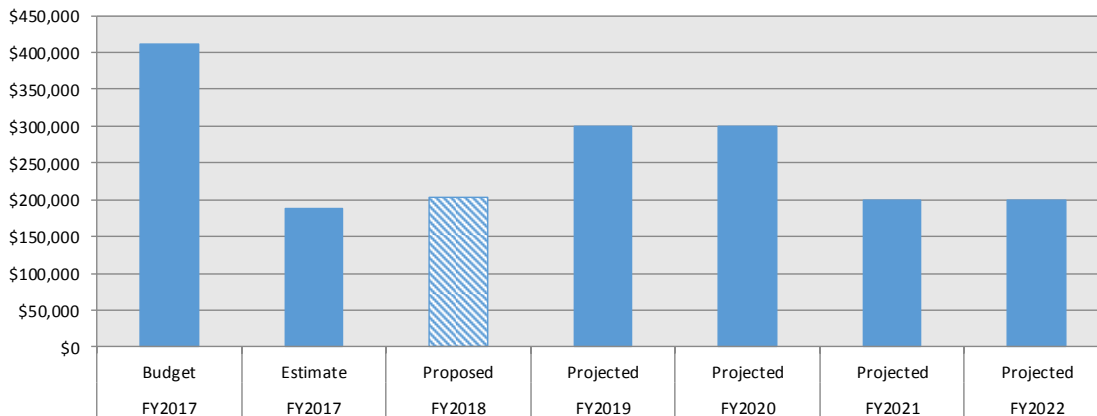
The Village maintains an extensive conveyance and storage system throughout the community to handle rain and snow melt. Stormwater is introduced into the storm sewer system via inlet manholes and the water is then piped to neighborhood detention basins and ponds where the runoff is detained for a period 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 2017/2018.

Stormwater Management System	FY2017 Budget	FY2017 Estimate	FY2018 Proposed	FY2019 Projected	FY2020 Projected	FY2021 Projected	FY2022 Projected
Capital Improvement Fund Expenditures - 131							
Floodplain Acquisition	\$211,000	\$12,250	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Lift Stations				\$200,000	\$200,000	\$100,000	\$100,000
Drainage Improvements	\$200,000	\$175,000	\$90,000	\$50,000	\$50,000	\$50,000	\$50,000
Bittersweet Wetland Enhancement			\$63,050				
Total Stormwater Management System	\$411,000	\$187,250	\$203,050	\$300,000	\$300,000	\$200,000	\$200,000

Stormwater Management System Spending



STORMWATER MANAGEMENT SYSTEM DETAIL

CAPITAL IMPROVEMENT FUND – 131



Floodplain Acquisition \$50 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 Village was not awarded any grant funding for the 2016 application and it is not known when the next grant opportunity will be available. The FY 2017/2018 floodplain acquisition line item reflects the anticipated local share for acquisition and demolition of a single structure.



Drainage Improvements \$90 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 IL Route 132, Hickory Haven Drive, and Woodhill Drive.



Bittersweet Wetland Enhancement \$63 thousand: Funds will be used to improve existing wetland area on the golf course. Specific work items include removing woody and invasive species along water bodies, shoreline stabilization, and seeding. This item will be funded by a performance guarantee that was forfeited by the prior Lessee.

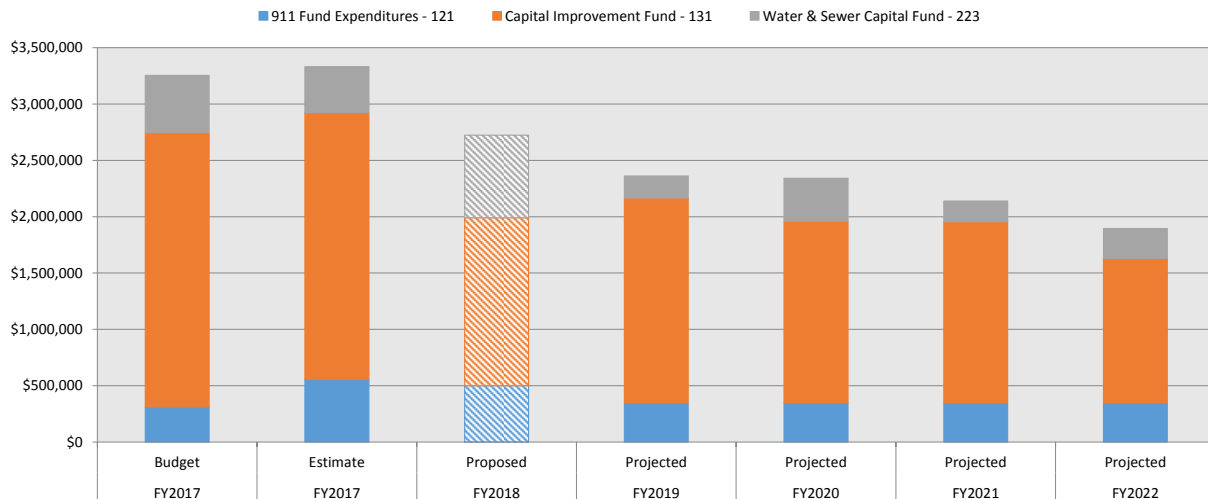
VEHICLES & EQUIPMENT OVERVIEW

Items included in this section fall under the Machinery and Equipment category of fixed assets as defined in the Village's Fixed Assets Policy. 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 2017/2018.

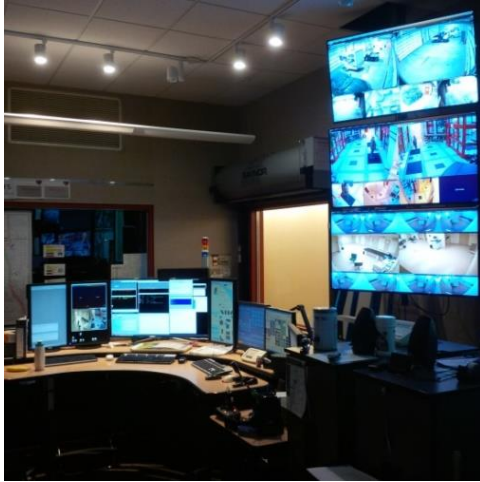
Vehicles & Equipment by Fund	FY2017 Budget	FY2017 Estimate	FY2018 Proposed	FY2019 Projected	FY2020 Projected	FY2021 Projected	FY2022 Projected
911 Fund Expenditures - 121							
Telecom Equipment	\$70,200	\$130,400					
Computer Hardware	\$14,100	\$14,100					
Computer Software	\$24,250	\$24,250					
Communications Equipment	\$189,500	\$374,100					
Mobile Data Equipment	\$14,500	\$14,500					
JETSB Capital			\$500,000	\$350,000	\$350,000	\$350,000	\$350,000
Total 911 Fund Expenditures - 121	\$312,550	\$557,350	\$500,000	\$350,000	\$350,000	\$350,000	\$350,000
Capital Improvement Fund - 131							
LAN/MAN Network Improvements	\$122,000	\$121,570	\$165,500	\$79,500	\$59,500	\$60,000	\$60,000
Police Station Core Switch Upgrade / Replacement					\$12,500		
SAN Storage & Backup Solution				\$65,000			\$75,000
IP Phone System					\$42,500	\$10,000	\$10,000
EOC Outfitting / Radio, Data, Voice Comms Continuity				\$45,000		\$15,000	
Comprehensive Imaging & Document Management			\$37,500	\$37,500			
Financial System/SunGard PS Replacement	\$212,500	\$100,000	\$137,500				
VH Computer Room Cabinet / Cooling Retrofit				\$27,500			
In-Squad Video					\$150,000		
Warning Sirens	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Fire Pre-Emption System	\$5,000	\$5,000	\$5,000	\$5,000	\$30,000	\$5,000	\$5,000
EMS Software Upgrade	\$60,000	\$60,000					
Fire Matching Grant Program	\$95,000	\$95,000	\$65,000	\$50,000	\$50,000	\$50,000	\$50,000
Police Department Vehicles	\$213,000	\$261,000	\$235,000	\$290,950	\$298,224	\$329,371	\$285,726
Fire Department Vehicles	\$1,075,000	\$1,070,044	\$340,000	\$580,000	\$300,000	\$485,000	\$300,000
PW Streets Vehicles	\$279,000	\$282,000	\$398,000	\$526,850	\$538,894	\$551,239	\$391,854
PW Streets Equipment	\$347,500	\$347,500	\$82,000	\$84,050	\$105,063	\$75,382	\$77,267
Total Capital Improvement Fund - 131	\$2,434,000	\$2,367,114	\$1,490,500	\$1,816,350	\$1,611,680	\$1,605,992	\$1,279,846
Water & Sewer Capital Fund - 223							
PW SCADA Control System Improvements	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000		
Financial System/SunGard PS Replacement	\$175,000	\$75,000	\$100,000				
PW Utility Vehicles	\$0	\$0	\$384,125	\$49,200	\$50,430	\$37,691	\$33,942
PW Utility Equipment	\$207,500	\$207,500	\$125,000	\$20,500	\$204,872	\$145,380	\$231,801
Total Water & Sewer Capital Fund - 223	\$507,500	\$407,500	\$734,125	\$194,700	\$380,302	\$183,071	\$265,743
Total Vehicles & Equipment - All Funds	\$3,254,050	\$3,331,964	\$2,724,625	\$2,361,050	\$2,341,982	\$2,139,063	\$1,895,589

Vehicles & Equipment Spending



VEHICLES AND EQUIPMENT DETAIL

911 FUND – 121



JETSB Capital \$500 thousand: As noted in earlier sections, the Village is consolidating dispatch and forming the Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB) with the City of Zion effective May 1, 2017. The 121 – 911 Fund will act as the pass-through for 911 related purchases and subsequent reimbursement from NLCC-ETSB. As the NLCC-ETSB does not have an approved budget until after it becomes an official entity, the Village has budgeted \$500 thousand as a place holder for future expenditures approved for reimbursement by the NLCC-ETSB once a formal budget for that agency is adopted.

GENERAL CAPITAL IMPROVEMENT FUND – 131

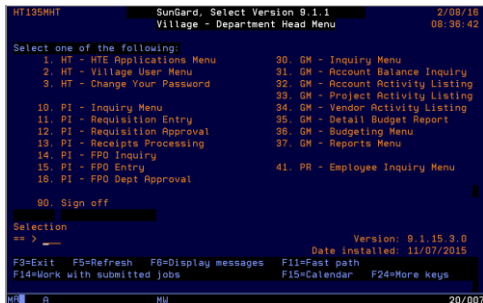


LAN/MAN Network Improvements \$166 thousand: The Village is continuing the project to bring point-to-point connectivity between Village facilities in FY 2017/2018.



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.

Financial System/SunGard PS Replacement \$138 thousand: The Village's financial software was originally installed in the mid-1990's and lacks much of the modern technology to provide online customer service and streamlined processing. Following an RFP process, the Village contracted with Tyler Technologies for their program MUNIS. Implementation began in 2016. The cost of the upgrade is split between the Capital Improvement Fund and the Water & Sewer Capital Fund. This represents the second half of the total cost.





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.



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



Fire Matching Grant Program \$65 thousand: This is the expense side of grant programs. FY 2016/2017 will include applications to computerize the fire prevention bureau inspection program.



Police Department Vehicles \$235 thousand: The Police Department continues the systematic replacement of patrol vehicles. Included in the FY 2016/2017 budget is the replacement of 5 patrol vehicles. All the patrol vehicles will be redeployed to other functions in the Police Department or the Community Development Department.



Fire Department Vehicles \$340 thousand: The Fire department will be adding an ambulance to the fleet to allow for the ability to take 1 out of service and still have a full complement to respond to emergency calls. The Department is also replacing one command vehicle to respond to emergency calls.



PW Streets Vehicles \$398 thousand: Large Dump Truck – Unit 296 was purchased by the Village in 2001. 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.

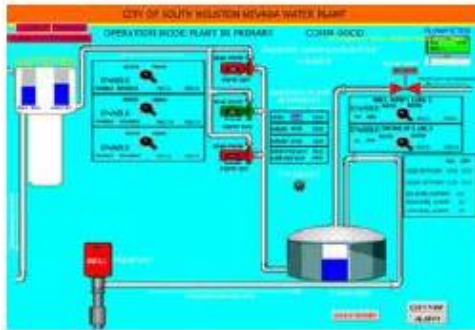


One-Ton Dump Truck: Units 298 and 268 were purchased by the Village in 2004 and 1997 respectively. The Public Works Department is currently seeking to purchase one (1) new dump/plow truck to replace these two (2) existing units. These units do not have the capacity to carry additional tools and supplies 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.

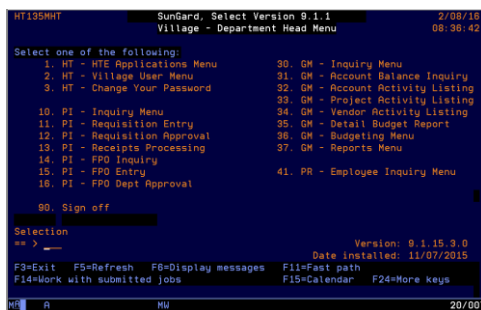


PW Streets Equipment \$82 thousand: Mini-Excavator: Unit 206 was purchased by the Village in 1997 for Public Works maintenance operations, exclusively for excavation operations. The unit is a track machine with a boom arm for excavation operations and blade for pushing material and stabilizing the machine when digging. Over the last 20 years, operations within Public Works have progressed and the right-of-ways in which Village utilities were constructed have become crowded due to pavement widening, placement of assets and directional boring of additional gas, electrical, fiber optic and traffic signal interconnects making excavation impossible at times due to maneuverability, tight spaces and the inability to load trucks. It was determined that the department needed to upgrade this machine to include larger machine size (one size up from current machine), transportation ease, depth of digging, reduced tail swing configuration, maneuverability in and around congested areas, cab visibility and comfort, independent swing boom for tight work areas, quick release couplings for attachments and ability to load into larger trucks.

WATER & SEWER CAPITAL FUND – 523



SCADA System \$125 thousand: The Supervisory Control and Data Acquisition (SCADA) system operates the mechanical aspects of the water and sewer systems. The Village's first SCADA system was started in 1989 and utilized panel board controls, limited computer controls, and telephone line connections. A major revision was undertaken starting in 2000, moving to full computer control and wireless radio connections. At this time the radio equipment is no longer manufactured or supported. A comprehensive SCADA Master Plan which maps out a multi-year upgrade and enhancement program is currently being finalized.



Financial System/SunGard PS Replacement \$100 thousand: The Village's financial software was originally installed in the mid-1990's and lacks much of the modern technology to provide online customer service and streamlined processing. Following an RFP process, the Village contracted with Tyler Technologies for their program MUNIS. Implementation began in 2016. The cost of the upgrade is split between the General Capital Fund (131) and the Water & Sewer Capital Fund (223). This represents the second half of the total cost.



PW Utility Vehicles \$384 thousand: Medium Dump Truck: Unit 669 was purchased from the Warren Township Highway Department in FY 11, is 21 years old and requires repair to the dump box. The replacement for unit 669 will be a single axle, 43,000 GVW, designed and up fitted with a hook lift technology, front plow and side wing plow and an interchangeable 10' V-Body mounted on a skid. This unit will have the ability to interchange amongst the entire fleet of hook lift chassis.



One-Ton Dump Truck: Units 675 was purchased by the Village in 2005. The demands of this unit have increased since its purchase. This unit does 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. This unit will be outfitted with the same equipment, including snow and ice control equipment, as Unit 267, which was purchased for the Street Division in FY 14.



Meter Van: Unit 682 was purchased by the Village in 2005. This unit fills an important role in daily and emergency operations primarily utilized for water meter installation, repair and maintenance and accurate meter readings for water billing for residential and businesses water consumption within the Village. The current unit does not have the capacity to carry the additional tools and supplies needed in the expanding role of maintaining over 14,690 water meters ranging from ¾ inch to 6 inches.



PW Utility Equipment \$125 thousand: Back-Hoe: Unit 607 is a 2005 Case 580 backhoe with approximately 1,477 operating hours. It is utilized extensively by Public Works in maintenance operations for excavations of water main breaks, valve and hydrant repairs, storm and sanitary sewer repair/replacement, tree and stump removals, ditching and loading trucks. On occasions the unit is used during snow and ice control operations for clearing and pushing mounds of snow from street corners.

BUILDINGS & IMPROVEMENTS OVERVIEW

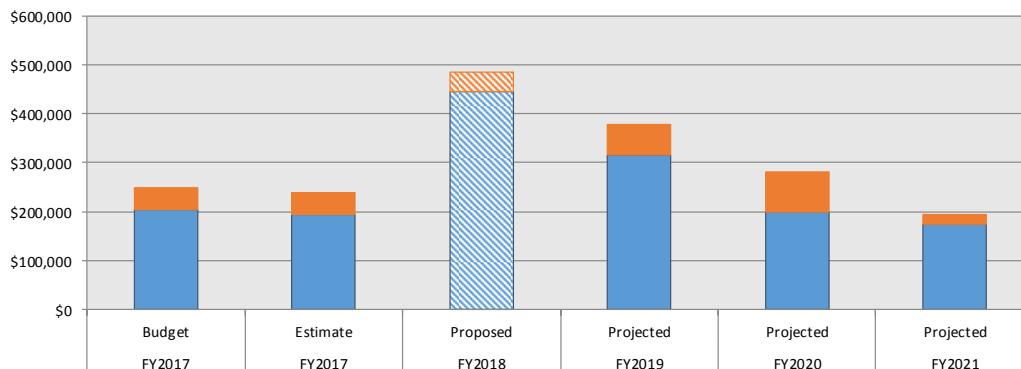
The Village is responsible for numerous municipal facilities within its corporate boundaries. Village buildings and grounds must be maintained and periodically upgraded to remain functional and ensure efficient operations. The Village's main facilities include:

- 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 2017/2018.

Buildings & Improvements by Fund	FY2017 Budget	FY2017 Estimate	FY2018 Proposed	FY2019 Projected	FY2020 Projected	FY2021 Projected	FY2022 Projected
Capital Improvement Fund - 131							
Village Hall							
MEP				\$40,000		\$25,000	
Interior			\$50,000				
Exterior			\$50,000				\$25,000
Police Department							
MEP	\$25,000	\$23,653	\$142,850	\$92,000	\$75,000		
Interior			\$20,000	\$40,000			
Exterior						\$100,000	\$50,000
Fire Station #1							
MEP	\$15,000	\$15,000					
Interior	\$15,000	\$15,000	\$80,000				
Exterior	\$10,000	\$10,000		\$115,000	\$25,000	\$25,000	\$25,000
Fire Station #2							
MEP	\$15,000	\$15,000					
Interior	\$25,000	\$25,000					
Exterior					\$25,000		\$25,000
PW Facility							
MEP	\$25,000	\$15,000	\$20,000				
Exterior			\$16,500		\$25,000	\$25,000	\$25,000
Grounds				\$30,000	\$50,000		
Other							
Welton Plaza	\$75,000	\$75,000	\$40,000				
Rudd House			\$25,000				
Total Capital Improvement Fund - 131	\$205,000	\$193,653	\$444,350	\$317,000	\$200,000	\$175,000	\$150,000
Water & Sewer Capital Fund - 223							
PW Facility							
MEP			\$14,425				
Exterior			\$6,500		\$11,000		
Grounds	\$45,000	\$45,000	\$20,000	\$60,000	\$70,000	\$20,000	\$20,000
Total Water & Sewer Capital Fund - 223	\$45,000	\$45,000	\$40,925	\$60,000	\$81,000	\$20,000	\$20,000
Total Buildings & Improvements - All Funds	\$250,000	\$238,653	\$485,275	\$377,000	\$281,000	\$195,000	\$170,000

Buildings & Improvements Spending



BUILDINGS & IMPROVEMENTS DETAIL

CAPITAL IMPROVEMENT FUND – 131



Village Hall \$100 thousand: Village Hall was built in 1991 and is starting to need more advanced repairs and updates. The FY 2017/2018 work includes interior updates and roof repairs.



Police Department \$163 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.



Fire Station #1 \$80 thousand: Fire Station 2 was outfitted with female facilities last year, Fire Station #1 is planned to be outfitted in FY 2017/2018.



PW Facility \$37 thousand: The Public Works facility is in need of an overhead door replacement and electrical and lighting upgrades. The lighting upgrades are partially offset by a grant. This expenditure is split between the streets and utility in funds 131 – Capital Improvement Fund and 223 – Water & Sewer Capital Improvement Fund.



Other Facilities \$65 thousand: The Richard A. Welton Village Plaza development on Old Grand Avenue is nearing completion and the Mother Rudd house is in need of exterior paint and an updated alarm panel.



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.

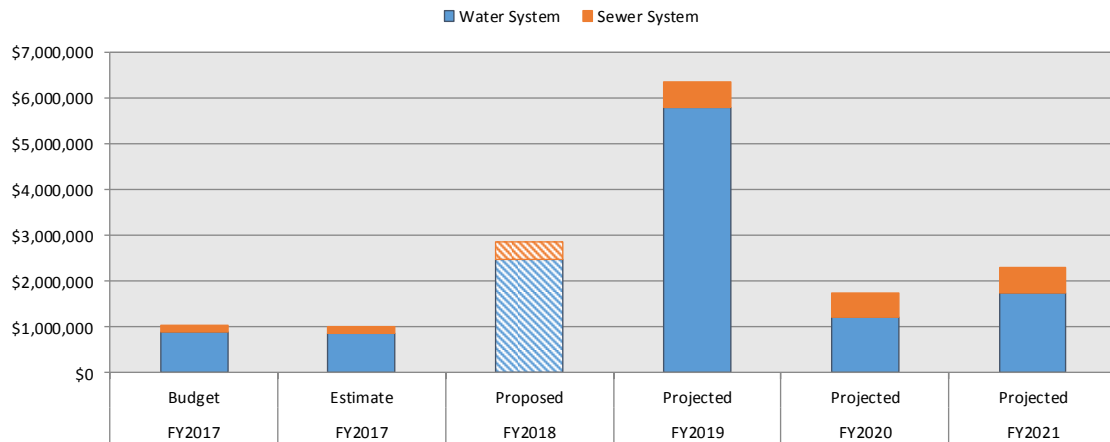
As portions of the water system approach 60 years of age significant portions of the original water system are deteriorating resulting in a lower level of service to the community in the form of water shutdowns to repair pipe breaks and perform maintenance of pumps, tanks, valves, and hydrants. Capital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

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 2017/2018.

Water & Sewer System	FY2017 Budget	FY2017 Estimate	FY2018 Proposed	FY2019 Projected	FY2020 Projected	FY2021 Projected	FY2022 Projected
Water System							
Production & Pumpage							
Well #1	\$260,000	\$260,000					
Well #2						\$50,000	
Pump Station - Cemetery Rd.					\$200,000		
Distribution							
Professional Services			\$70,000				
Watermain - Grand Ave. @ River	\$240,000	\$0	\$372,000				
Watermain - Grand Ave. @ Fuller	\$50,000	\$50,000	\$15,000				
Watermain - Pine Grove	\$250,000	\$450,000					
Watermain			\$720,000	\$800,000	\$1,000,000	\$1,700,000	\$1,500,000
Storage							
Professional Services	\$100,000	\$100,000	\$220,000				
Tower #1 - Old Grand			\$50,000				
Tower #4 - Northwestern			\$25,000				
Tower #5 - Knowles			\$1,000,000	\$5,000,000			
Total Water System	\$900,000	\$860,000	\$2,472,000	\$5,800,000	\$1,200,000	\$1,750,000	\$1,500,000
Sewer System							
Spot Repairs	\$75,000	\$75,000		\$75,000	\$75,000	\$75,000	\$75,000
Lining	\$75,000	\$75,000		\$75,000			
Televising					\$75,000	\$75,000	\$75,000
Lift Stations			\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Generators			\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Main Extensions			\$140,000	\$150,000	\$150,000	\$150,000	
Total Sewer System	\$150,000	\$150,000	\$390,000	\$550,000	\$550,000	\$550,000	\$400,000
Total Water & Sewer Systems	\$1,050,000	\$1,010,000	\$2,862,000	\$6,350,000	\$1,750,000	\$2,300,000	\$1,900,000

Water & Sewer System Spending



WATER & SEWER SYSTEM DETAIL

WATER & SEWER CAPITAL FUND – 223



Water System-Distribution-Professional Services \$70 thousand: This line item is for construction oversight and design services to prepare plans and documents for water and sewer main extension work.

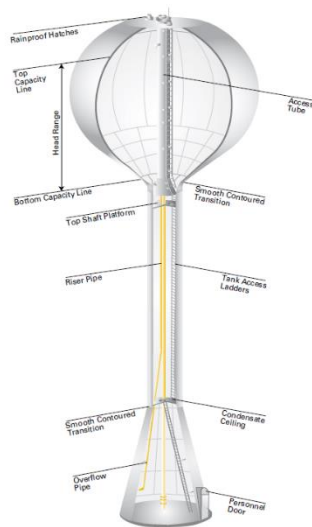


Water System-Distribution-Watermain – Grand Ave. @ River \$372 thousand: The Village experienced several water main breaks on the section of water main along IL Route 132 under the Des Plaines River. This section of main was shut down and isolated from the system after the flooding conditions that persisted through fall of 2015 prevented repair. Staff has evaluated the condition and age of the main and the recommendation is to replace the entire pipe under the river to provide a worry-free and long-lasting repair.



Water System-Distribution-Watermain – Grand Ave. @ Fuller \$15 thousand: The Village experienced a water main break under IL Route 132 at the intersection of Fuller Road. This section of main was shut down and isolated to prevent the complete shutdown of Grand Avenue for repairs. Due to the age of the existing pipe a completely new pipe is proposed to be installed under the highway.

Water System-Distribution-Watermain \$720 thousand: The Village is replacing water main along Magnolia and Old Grand where new roadway pavement is proposed to be installed. These sections of pipe have significant break histories.



Water System-Storage-Professional Services \$220 thousand: This line item is for design services to prepare plans and documents for the Knowles Rd. Water Tower.

Water System-Storage-Tower #1 – Old Grand \$50 thousand: This is for demolition of Water Tower #1 which requires extensive maintenance to extend its life. The construction of the new 2 million gallon capacity tower on Knowles Road will offset the loss of this 200,000 gallon tower.

Water System-Storage-Tower #4 – Northwestern \$25 thousand: This line item is for generator repairs at Tower #4.

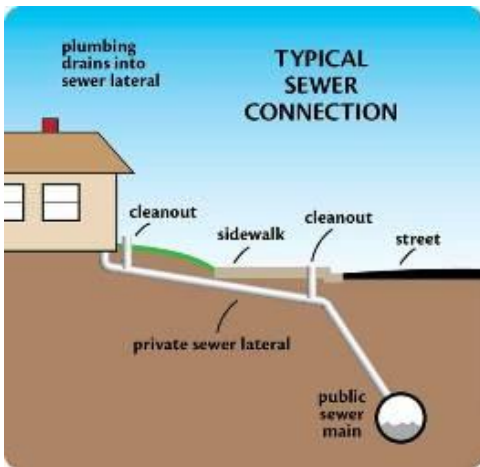
Water System-Storage-Tower #5 – Knowles \$1 million:

This line item is for the next phase of design and construction of the Knowles Rd. water tower.



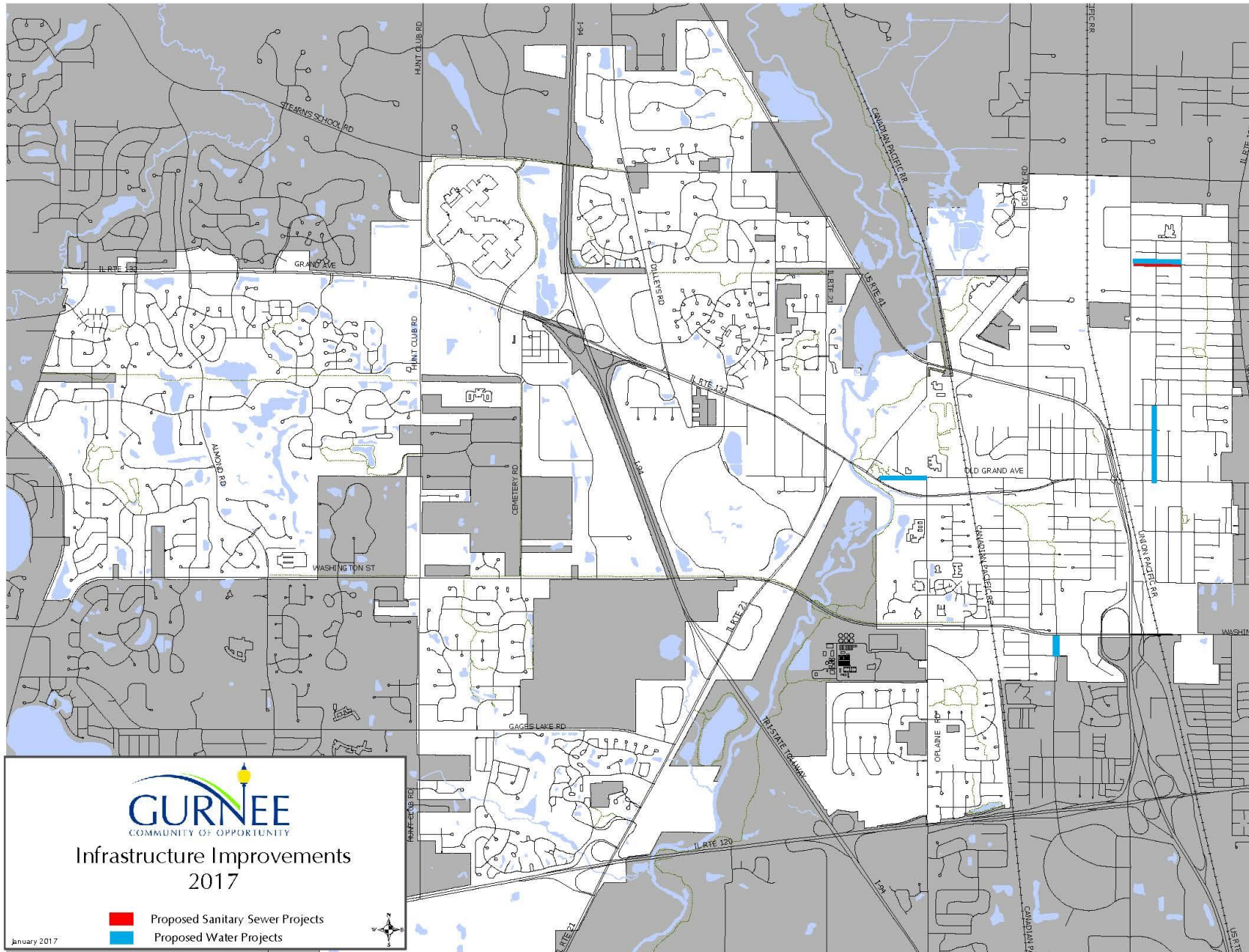
Sewer System-Lift Station \$200 thousand: This line item is for maintenance of structures and pumps at sanitary sewer lift stations.

Sewer System-Generators \$50 thousand: This line item is for the installation of a new generator and relocation of an existing undersized generator at Crescent Avenue.



Sewer System-Main Extensions \$140 thousand: The Village is installing sanitary sewer along Highland Avenue where no sewer currently exists.

The following map depicts the proposed water and sewer projects.





SECTION VIII – LINE ITEM BUDGET

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Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
110 - General Fund	(\$1,963,309)	(\$1,701,673)	(\$13,002)	(\$1,003,176)	\$870,632	\$2,135,954	
Revenue	(\$38,284,510)	(\$39,296,007)	(\$38,312,028)	(\$38,871,498)	(\$38,938,188)	\$626,160	-1.63%
11010100 - GenAdministration	(\$31,344,082)	(\$31,918,589)	(\$31,150,935)	(\$31,150,935)	(\$30,427,950)	(\$722,985)	2.32%
31 - Taxes	(\$26,652,787)	(\$26,962,405)	(\$26,593,600)	(\$26,751,679)	(\$25,946,000)	(\$647,600)	2.44%
331106 - ROAD & BRIDGE	(\$791,121)	(\$917,372)	(\$900,000)	(\$876,775)	(\$900,000)	\$0	0.00%
331301 - SALES TAX	(\$17,648,918)	(\$17,490,747)	(\$17,375,000)	(\$17,375,000)	(\$17,500,000)	\$125,000	-0.72%
331302 - LOCAL USE TAX	(\$632,300)	(\$722,414)	(\$720,000)	(\$750,000)	(\$775,000)	\$55,000	-7.64%
331303 - HOME RULE SALES TAX	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
331601 - AMUSEMENT PARK	(\$2,033,077)	(\$2,188,326)	(\$2,030,000)	(\$2,044,704)	(\$2,030,000)	\$0	0.00%
331602 - GOLF PARK	(\$32,292)	(\$33,761)	(\$32,000)	(\$32,000)	(\$32,000)	\$0	0.00%
331603 - MISC AMUSEMENT TAXES	(\$34,042)	(\$35,903)	(\$32,000)	(\$37,000)	(\$35,000)	\$3,000	-9.38%
331604 - THEATRE AMUSEMENT TAX	(\$191,267)	(\$191,442)	(\$200,000)	(\$225,000)	(\$225,000)	\$25,000	-12.50%
331605 - ICE RINK AMUSEMENT TAX	(\$4,170)	(\$3,981)	(\$3,900)	(\$4,000)	(\$4,000)	\$100	-2.56%
331606 - WATER PARK AMUSEMENT TAX	(\$5,692)	(\$5,021)	(\$5,700)	(\$4,200)	\$0	(\$5,700)	100.00%
331607 - HOTEL TAX	(\$1,377,287)	(\$1,393,659)	(\$1,400,000)	(\$1,320,000)	(\$800,000)	(\$600,000)	42.86%
331608 - RESORT TAX	(\$255,768)	(\$243,061)	(\$240,000)	(\$223,000)	\$0	(\$240,000)	100.00%
331609 - FOOD & BEVERAGE TAX	(\$1,768,844)	(\$1,928,664)	(\$1,900,000)	(\$1,975,000)	(\$1,950,000)	\$50,000	-2.63%
331801 - TELECOM MAINTENANCE FEE	(\$1,170,582)	(\$1,105,658)	(\$1,050,000)	(\$1,050,000)	(\$985,000)	(\$65,000)	6.19%
331802 - CABLE FRANCHISE	(\$593,937)	(\$584,856)	(\$590,000)	(\$590,000)	(\$590,000)	\$0	0.00%
331803 - ALARM FRANCHISE	(\$113,491)	(\$117,540)	(\$115,000)	(\$120,000)	(\$120,000)	\$5,000	-4.35%
32 - Licenses & Permits	(\$377,699)	(\$404,327)	(\$379,000)	(\$374,000)	(\$385,000)	\$6,000	-1.58%
332101 - LIQUOR LICENSE	(\$101,175)	(\$115,525)	(\$104,000)	(\$104,000)	(\$110,000)	\$6,000	-5.77%
332102 - BUSINESS LICENSES	(\$276,524)	(\$288,802)	(\$275,000)	(\$270,000)	(\$275,000)	\$0	0.00%
33 - Intergovernmental	(\$3,392,287)	(\$3,282,166)	(\$3,262,000)	(\$3,091,815)	(\$3,102,600)	(\$159,400)	4.89%
333406 - COMM&ECON ENERGY EFFICIEN	(\$46,805)	\$0	\$0	(\$9,535)	\$0	\$0	0.00%
333407 - CEMETERY ROAD REIMB-IDOT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
333409 - CLEAN ENERGY GRANTS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
333501 - STATE INCOME TAX	(\$3,209,624)	(\$3,172,141)	(\$3,125,000)	(\$2,979,680)	(\$3,000,000)	(\$125,000)	4.00%
333502 - REPLACEMENT TAX	(\$133,239)	(\$107,404)	(\$137,000)	(\$100,000)	(\$100,000)	(\$37,000)	27.01%
333703 - NSWDR INFORMATION	(\$2,620)	(\$2,621)	\$0	(\$2,600)	(\$2,600)	\$2,600	0.00%
34 - Charges for Services	(\$835,459)	(\$893,570)	(\$803,835)	(\$890,225)	(\$821,850)	\$18,015	-2.24%
334107 - MAPS	(\$83)	(\$91)	(\$50)	(\$50)	(\$50)	\$0	0.00%
334108 - ORDINANCES	(\$1,668)	(\$1,246)	(\$1,200)	(\$1,200)	(\$1,200)	\$0	0.00%
334109 - MISC. OTHER CHARGES	(\$2,633)	(\$4,787)	(\$2,000)	(\$1,500)	(\$2,000)	\$0	0.00%
334111 - TOWER/ANTENNAE LEASE	(\$160,740)	(\$214,151)	(\$160,785)	(\$253,675)	(\$160,000)	(\$785)	0.49%
334112 - MISCELLANEOUS SERVICES	\$0	(\$3,673)	\$0	\$0	\$0	\$0	0.00%
334113 - REIMBURSEABLE CHARGES	(\$14,336)	(\$24,494)	(\$10,000)	\$0	(\$10,000)	\$0	0.00%
334114 - ADMINISTRATIVE FEES W/S	(\$625,593)	(\$640,000)	(\$624,200)	(\$624,200)	(\$640,000)	\$15,800	-2.53%
334115 - PACE AD REV SHARE	\$0	(\$2,344)	(\$3,600)	(\$3,600)	(\$3,600)	\$0	0.00%
334401 - RECYCLING REVENUE	(\$30,406)	(\$2,784)	(\$2,000)	(\$6,000)	(\$5,000)	\$3,000	-150.00%
35 - Fines & Forfeitures	(\$1,250)	(\$500)	(\$500)	(\$1,000)	(\$500)	\$0	0.00%
335109 - LIQUOR LICENSE VIOLATIONS	(\$1,250)	(\$500)	(\$500)	(\$1,000)	(\$500)	\$0	0.00%
36 - Invests & Contribs	(\$11,314)	(\$63,591)	(\$92,000)	(\$130,500)	(\$152,000)	\$60,000	-65.22%
336101 - INTEREST INCOME	(\$8,179)	(\$10,480)	(\$5,000)	(\$30,000)	(\$25,000)	\$20,000	-400.00%
336102 - INTEREST ON INVESTMENTS	\$0	(\$14,975)	(\$60,000)	(\$100,000)	(\$125,000)	\$65,000	-108.33%
336103 - UNREALIZED GAIN/LOSS	\$0	(\$18,410)	\$0	\$0	\$0	\$0	0.00%
336401 - CONTRIBUTIONS	\$0	\$0	\$0	(\$500)	\$0	\$0	0.00%
336403 - PARKWAY TREE PROGRAM	(\$3,135)	(\$4,725)	(\$2,000)	\$0	(\$2,000)	\$0	0.00%
336410 - WELTON PLAZA	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
336413 - MARKETING CAMPAIGN	\$0	(\$15,000)	(\$25,000)	\$0	\$0	(\$25,000)	100.00%
336414 - GURNEE'S GOT IT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
39 - Other Sources	(\$73,285)	(\$312,031)	(\$20,000)	(\$16,000)	(\$20,000)	\$0	0.00%
339101 - GENERAL FUND	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
339104 - IMPACT FEE FUND	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
339106 - CAPITAL IMPROVEMENT FUND	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
339201 - SALE OF MISC ASSETS	(\$17,494)	(\$902)	\$0	\$0	\$0	\$0	0.00%
339301 - LOAN PROCEEDS	\$0	(\$275,178)	\$0	\$0	\$0	\$0	0.00%
339601 - INSURANCE PROCEEDS	(\$27,022)	(\$29,451)	(\$15,000)	(\$1,000)	\$0	(\$15,000)	100.00%
339602 - DAMAGE TO VLG PROPERTY	(\$28,769)	(\$6,500)	(\$5,000)	(\$15,000)	(\$20,000)	\$15,000	-300.00%
11020100 - GenCDPlanBuild	(\$650,127)	(\$696,066)	(\$702,600)	(\$955,200)	(\$1,032,700)	\$330,100	-46.98%
32 - Licenses & Permits	(\$537,166)	(\$571,371)	(\$594,600)	(\$847,300)	(\$921,700)	\$327,100	-55.01%
332001 - SURCHARGE	(\$19,070)	(\$12,782)	(\$14,400)	(\$14,100)	(\$14,500)	\$100	-0.69%
332201 - GENERAL BUILDING PERMITS	(\$495,728)	(\$534,735)	(\$455,000)	(\$750,000)	(\$800,000)	\$345,000	-75.82%
332202 - RIGHT OF WAY PERMITS	(\$1,793)	(\$3,409)	(\$4,500)	(\$1,500)	(\$1,500)	(\$3,000)	66.67%
332203 - VEHICLE LICENSES	(\$3,600)	(\$3,020)	(\$4,000)	(\$2,000)	(\$4,000)	\$0	0.00%
332206 - FIRE IMPACT	(\$14,625)	(\$14,776)	(\$45,000)	(\$65,000)	(\$45,000)	\$0	0.00%
332207 - POLICE & PUBLIC WORKS	(\$2,050)	(\$2,250)	(\$6,500)	(\$12,000)	(\$6,500)	\$0	0.00%
332208 - TRAFFIC	\$0	\$0	(\$65,000)	(\$2,500)	(\$50,000)	(\$15,000)	23.08%
332209 - URBAN FORESTRY IMPACT FEE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
332222 - BURN PERMITS	(\$300)	(\$400)	(\$200)	(\$200)	(\$200)	\$0	0.00%
34 - Charges for Services	(\$45,025)	(\$40,634)	(\$35,000)	(\$34,900)	(\$35,000)	\$0	0.00%
334104 - ZONING & SUBDIVISION FEES	(\$30,300)	(\$25,154)	(\$22,000)	(\$19,000)	(\$20,000)	(\$2,000)	9.09%
334106 - PLAT FILING FEE	(\$1,225)	(\$800)	(\$500)	(\$900)	(\$500)	\$0	0.00%
334208 - ELEVATOR INSPECTION	(\$13,500)	(\$14,680)	(\$12,500)	(\$15,000)	(\$14,500)	\$2,000	-16.00%
35 - Fines & Forfeitures	(\$67,937)	(\$84,061)	(\$73,000)	(\$73,000)	(\$76,000)	\$3,000	-4.11%
335112 - ORDINANCE VIOLATION	(\$67,937)	(\$83,061)	(\$72,000)	(\$72,000)	(\$75,000)	\$3,000	-4.17%
335113 - CODE ENFORCENMT VIOLATION	\$0	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	\$0	0.00%
11020200 - GenCDEngineering	(\$18,007)	(\$23,545)	(\$35,000)	(\$22,000)	(\$30,000)	(\$5,000)	14.29%
34 - Charges for Services	(\$18,007)	(\$23,545)	(\$35,000)	(\$22,000)	(\$30,000)	(\$5,000)	14.29%

Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
334102 - ENGINEERING FEES	(\$15,857)	(\$18,470)	(\$25,000)	(\$21,000)	(\$20,000)	(\$5,000)	20.00%
334103 - ENGINEERING INSPECTION	(\$2,150)	(\$5,075)	(\$10,000)	(\$1,000)	(\$10,000)	\$0	0.00%
11040100 - GenPDAdministration	(\$2,374,995)	(\$2,543,127)	(\$2,373,165)	(\$2,419,665)	(\$3,317,581)	\$944,416	-39.80%
33 - Intergovernmental	(\$52,928)	(\$3,871)	(\$53,850)	(\$51,800)	(\$42,514)	(\$11,336)	21.05%
333401 - TRAINING REIMBURSEMENT	(\$405)	(\$409)	\$0	\$0	\$0	\$0	0.00%
333402 - TOBACCO GRANT	(\$2,860)	\$0	(\$3,000)	(\$4,950)	(\$2,500)	(\$500)	16.67%
333403 - TRAFFIC & SEAT BELT	(\$25,163)	\$0	(\$24,000)	(\$20,000)	(\$25,000)	\$1,000	-4.17%
333404 - TRAINING	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
333408 - POLICE VEST GRANT	\$0	(\$1,958)	(\$12,350)	(\$12,350)	(\$3,300)	(\$9,050)	73.28%
333701 - DRUG ENFORCEMENT GRANT	\$0	(\$1,504)	\$0	\$0	\$0	\$0	0.00%
333702 - K-9 PROGRAM GRANT	(\$24,500)	\$0	(\$14,500)	(\$14,500)	(\$11,714)	(\$2,786)	19.21%
34 - Charges for Services	(\$526,171)	(\$566,706)	(\$541,850)	(\$624,000)	(\$1,278,667)	\$736,817	-135.98%
334203 - OFF DUTY POLICE	(\$223,449)	(\$255,122)	(\$238,250)	(\$290,000)	(\$245,000)	\$6,750	-2.83%
334207 - SCHOOL RESOURCE OFFICER	(\$283,982)	(\$298,044)	(\$291,100)	(\$315,000)	(\$300,000)	\$8,900	-3.06%
334210 - POLICE CHARGES	(\$18,740)	(\$13,540)	(\$12,500)	(\$19,000)	(\$12,500)	\$0	0.00%
334212 - CITIZEN POLICE ACADEMY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
334214 - DISPATCH SERVICES - ZION	\$0	\$0	\$0	\$0	(\$721,167)	\$721,167	0.00%
35 - Fines & Forfeitures	(\$1,768,726)	(\$1,944,325)	(\$1,723,000)	(\$1,691,000)	(\$1,967,900)	\$244,900	-14.21%
335101 - COURT FINES	(\$395,682)	(\$417,872)	(\$360,000)	(\$380,000)	(\$400,000)	\$40,000	-11.11%
335102 - DUI FINES	(\$36,356)	(\$42,728)	(\$30,000)	(\$34,000)	(\$37,500)	\$7,500	-25.00%
335103 - PRISON REVIEW AGENCY	(\$39,231)	(\$40,663)	(\$38,000)	(\$33,000)	(\$35,000)	(\$3,000)	7.89%
335104 - PROCESSING FEE-EXPUNGEMNT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
335105 - PARKING FINES	(\$96,274)	(\$44,640)	(\$55,000)	(\$62,000)	(\$65,000)	\$10,000	-18.18%
335106 - COLLECTION REVENUE	(\$20,458)	(\$24,402)	(\$20,000)	(\$28,000)	(\$28,000)	\$8,000	-40.00%
335108 - ALARM FINES	(\$6,475)	(\$3,850)	(\$5,000)	(\$4,000)	(\$2,400)	(\$2,600)	52.00%
335110 - IMPOUNDMENT FINE	(\$200,000)	(\$224,000)	(\$215,000)	(\$190,000)	(\$200,000)	(\$15,000)	6.98%
335111 - RED LIGHT ENFORCEMENT	(\$887,377)	(\$877,027)	(\$900,000)	(\$800,000)	(\$1,050,000)	\$150,000	-16.67%
335113 - CODE ENFORCEMENT VIOLATION	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
335115 - COLLECTIONS	(\$86,872)	(\$269,143)	(\$100,000)	(\$160,000)	(\$150,000)	\$50,000	-50.00%
36 - Invests & Contribs	(\$27,171)	(\$28,226)	(\$54,465)	(\$52,865)	(\$28,500)	(\$25,965)	47.67%
334213 - POLICE EXPLORERS	\$0	\$0	(\$32,365)	(\$32,365)	(\$23,500)	(\$8,865)	27.39%
336407 - DARE CONTRIBUTIONS	(\$100)	(\$210)	(\$2,100)	\$0	\$0	(\$2,100)	100.00%
336409 - POLICE MISC. CONTRIBUTION	(\$27,071)	(\$28,016)	(\$20,000)	(\$20,500)	(\$5,000)	(\$15,000)	75.00%
11050100 - GenFDAdministration	(\$3,834,587)	(\$4,047,635)	(\$3,985,328)	(\$4,154,414)	(\$4,064,957)	\$79,629	-2.00%
33 - Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
333101 - SCBA & ACCESSORIES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
333414 - ESDA REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
34 - Charges for Services	(\$3,805,066)	(\$4,020,705)	(\$3,965,328)	(\$4,137,473)	(\$4,059,957)	\$94,629	-2.39%
334101 - FIRE PLAN REVIEW	(\$24,471)	(\$24,852)	(\$25,000)	(\$35,000)	(\$25,000)	\$0	0.00%
334201 - WARREN FIRE DISTRICT	(\$2,939,581)	(\$2,999,200)	(\$3,060,328)	(\$3,059,473)	(\$2,975,467)	(\$84,861)	2.77%
334202 - NEWPORT FIRE PHONE	(\$34,901)	(\$39,471)	(\$40,000)	(\$40,000)	(\$41,490)	\$1,490	-3.73%
334204 - FIRE DEPT CHARGES	(\$10,345)	(\$16,960)	(\$12,000)	(\$35,000)	(\$15,000)	\$3,000	-25.00%
334205 - NON RESIDENT	(\$336,110)	(\$390,670)	(\$350,000)	(\$375,000)	(\$375,000)	\$25,000	-7.14%
334206 - RESIDENT RESCUE	(\$456,928)	(\$546,028)	(\$475,000)	(\$590,000)	(\$575,000)	\$100,000	-21.05%
334211 - FIRE CHARGES	(\$2,730)	(\$3,525)	(\$3,000)	(\$3,000)	(\$3,000)	\$0	0.00%
334215 - DISPATCH SERVICES - BP FIRE	\$0	\$0	\$0	\$0	(\$50,000)	\$50,000	0.00%
36 - Invests & Contribs	(\$29,521)	(\$26,930)	(\$20,000)	(\$16,941)	(\$5,000)	(\$15,000)	75.00%
336408 - FIRE DEPT DONATIONS	(\$29,521)	(\$26,930)	(\$20,000)	(\$16,941)	(\$5,000)	(\$15,000)	75.00%
336415 - WWFPD Donation	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
11050500 - GenFDForeignFire	(\$62,548)	(\$65,776)	(\$65,000)	(\$65,000)	(\$65,000)	\$0	0.00%
31 - Taxes	(\$62,548)	(\$65,776)	(\$65,000)	(\$65,000)	(\$65,000)	\$0	0.00%
331804 - FOREIGN FIRE INSURANCE	(\$62,548)	(\$65,776)	(\$65,000)	(\$65,000)	(\$65,000)	\$0	0.00%
11075100 - GenPWAdministration	(\$165)	(\$1,269)	\$0	\$0	\$0	\$0	0.00%
33 - Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
333405 - SNOW REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
333410 - FLOOD REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
34 - Charges for Services	(\$165)	(\$1,269)	\$0	\$0	\$0	\$0	0.00%
334110 - PUBLIC WORKS CHARGES	(\$165)	(\$1,269)	\$0	\$0	\$0	\$0	0.00%
Expense	\$36,321,201	\$37,594,335	\$38,299,026	\$37,868,322	\$39,808,820	\$1,509,794	3.94%
11010100 - GenAdministration	\$1,380,935	\$1,476,351	\$1,535,815	\$1,515,227	\$1,640,410	\$104,595	6.81%
41 - Salaries & Wages	\$823,884	\$894,477	\$960,800	\$958,552	\$1,027,800	\$67,000	6.97%
411001 - SALARIES-REGULAR	\$715,451	\$783,152	\$821,000	\$825,000	\$860,500	\$39,500	4.81%
411002 - SALARIES-PART TIME	\$59,188	\$56,262	\$85,100	\$78,000	\$110,000	\$24,900	29.26%
411004 - SALARIES ELECTED	\$37,200	\$37,266	\$37,200	\$37,200	\$37,200	\$0	0.00%
411005 - SALARIES-SICK LV BUYBACK	\$9,487	\$10,087	\$11,000	\$12,847	\$14,000	\$3,000	27.27%
411008 - LONGEVITY	\$1,300	\$1,500	\$2,000	\$2,000	\$2,000	\$0	0.00%
411015 - BOARD & COMMISSIONS	\$850	\$2,380	\$2,500	\$1,505	\$2,100	(\$400)	-16.00%
413001 - OVERTIME	\$409	\$3,830	\$2,000	\$2,000	\$2,000	\$0	0.00%
42 - Employee Benefits	\$313,149	\$316,789	\$328,450	\$311,930	\$369,040	\$40,590	12.36%
421001 - MEDICAL INSURANCE	\$136,893	\$128,125	\$115,000	\$110,000	\$148,700	\$33,700	29.30%
421002 - DENTAL INSURANCE	\$4,897	\$6,593	\$6,800	\$6,800	\$6,800	\$0	0.00%
421003 - LIFE INSURANCE	\$1,038	\$1,057	\$1,140	\$1,140	\$1,140	\$0	0.00%
422001 - SOCIAL SECURITY	\$44,984	\$51,406	\$54,000	\$54,000	\$60,500	\$6,500	12.04%
422002 - MEDICARE	\$11,720	\$12,987	\$14,150	\$14,150	\$14,250	\$100	0.71%
423001 - IL MUNIC RETIREMENT FUND	\$89,822	\$95,950	\$116,500	\$105,000	\$116,500	\$0	0.00%
424001 - TUITION REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
425001 - UNEMPLOYMENT INSURANCE	\$5,435	\$0	\$0	\$0	\$0	\$0	0.00%
426001 - WORKERS COMP INSURANCE	\$10,280	\$9,562	\$9,300	\$9,300	\$9,590	\$290	3.12%
429001 - WELLNESS PROGRAM	\$272	\$126	\$300	\$225	\$300	\$0	0.00%

Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
429002 - EMPLOYEE AWARDS/RECOG	\$403	\$0	\$300	\$355	\$300	\$0	0.00%
429003 - EMPLOYEE ASSISTANCE	\$159	\$183	\$160	\$160	\$160	\$0	0.00%
429011 - AUTO ALLOWANCE	\$7,246	\$10,800	\$10,800	\$10,800	\$10,800	\$0	0.00%
429012 - COMMUTING BENEFIT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
43 - Prof & Tech Services	\$126,132	\$150,538	\$143,750	\$142,340	\$144,100	\$350	0.24%
433001 - GENERAL LEGAL SERVICE	\$83,755	\$96,000	\$96,000	\$96,000	\$96,000	\$0	0.00%
433002 - OTHER LEGAL SERVICE	\$1,985	\$0	\$0	\$2,000	\$0	\$0	0.00%
433004 - LABOR ATTORNEY	\$1,628	\$4,171	\$3,000	\$69	\$1,500	(\$1,500)	-50.00%
433005 - AUDIT FEES	\$20,100	\$27,698	\$22,500	\$22,055	\$22,500	\$0	0.00%
433010 - CONSULTING SERVICES	\$210	\$19,764	\$20,250	\$20,250	\$21,600	\$1,350	6.67%
433018 - PERSONNEL TESTING	\$16,489	\$457	\$0	\$0	\$500	\$500	0.00%
434002 - CODIFICATION SERVICE	\$1,966	\$2,448	\$2,000	\$1,966	\$2,000	\$0	0.00%
44 - Contractual Services	\$45,078	\$50,959	\$20,430	\$19,584	\$26,670	\$6,240	30.54%
443001 - IP NETWORK SERVICES	\$731	\$266	\$800	\$766	\$6,470	\$5,670	708.75%
443004 - COMPUTER HARDWARE MAINT	\$3,626	\$7,486	\$6,895	\$6,228	\$4,650	(\$2,245)	-32.56%
443005 - COMP SOFTWARE MAINTENANCE	\$34,889	\$36,907	\$6,775	\$6,877	\$9,000	\$2,225	32.84%
443006 - TELECOM MAINTENANCE	\$846	\$929	\$910	\$818	\$1,250	\$340	37.36%
444202 - OFFICE MACHINE RENTAL	\$4,198	\$4,612	\$4,200	\$4,136	\$4,500	\$300	7.14%
444203 - POSTAGE METER	\$787	\$759	\$850	\$759	\$800	(\$50)	-5.88%
45 - Other Cont. Services	\$54,104	\$42,646	\$41,230	\$41,675	\$48,050	\$6,820	16.54%
450002 - CIVIL SERVICE COMMISSION	\$0	\$58	\$0	\$0	\$0	\$0	0.00%
450003 - PRINTING & PUBLISHING SERVICES	\$2,340	\$171	\$1,400	\$1,400	\$1,400	\$0	0.00%
450004 - MISC SERVICES	\$162	\$160	\$400	\$200	\$400	\$0	0.00%
450006 - RECORDING FEES	\$569	\$540	\$650	\$541	\$550	(\$100)	-15.38%
450017 - BANK CHARGES	\$9,578	\$4,534	\$3,500	\$6,889	\$7,000	\$3,500	100.00%
452001 - LIABILITY INSURANCE	\$22,910	\$21,310	\$19,530	\$19,530	\$20,125	\$595	3.05%
452004 - OFFICIAL BONDS	\$5,710	\$1,600	\$1,600	\$1,600	\$5,650	\$4,050	253.13%
453004 - TELEPHONE SERVICE	\$1,347	\$1,512	\$1,500	\$2,200	\$1,500	\$0	0.00%
453006 - MOBILE PHONE	\$1,700	\$2,094	\$0	\$0	\$0	\$0	0.00%
453008 - LEASED PHONE LINE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
454001 - PUBLIC RELATIONS	\$373	\$397	\$750	\$665	\$750	\$0	0.00%
455002 - ANNUAL REPORT	\$505	(\$930)	\$950	\$0	\$0	(\$950)	-100.00%
458001 - TRAINING & SCHOOLS	\$421	\$1,600	\$2,000	\$2,000	\$1,500	(\$500)	-25.00%
458002 - MEETING AND CONVENTION	\$3,634	\$2,532	\$3,200	\$3,000	\$3,200	\$0	0.00%
458003 - DUES & SUBSCRIPTIONS	\$2,945	\$5,390	\$4,500	\$2,500	\$4,500	\$0	0.00%
458004 - CAR EXPENSE/MILEAGE REIMB	\$725	\$650	\$750	\$650	\$750	\$0	0.00%
458005 - INFO SYSTEMS TRAINING	\$1,183	\$1,028	\$500	\$500	\$725	\$225	45.00%
46 - Supplies	\$18,588	\$20,941	\$41,155	\$41,146	\$24,750	(\$16,405)	-39.86%
461001 - OFFICE SUPPLIES	\$3,971	\$3,562	\$4,000	\$3,750	\$4,000	\$0	0.00%
461002 - COPIER/FAX SUPPLIES	\$116	\$205	\$1,000	\$1,500	\$1,500	\$500	50.00%
461003 - COMPUTER SUPPLIES	\$1,054	\$929	\$1,650	\$2,000	\$1,500	(\$150)	-9.09%
461004 - PRINTING & PUBLISHING SUPPLIES	\$1,693	\$4,338	\$1,500	\$3,500	\$2,000	\$500	33.33%
461005 - POSTAGE	\$4,632	\$5,978	\$5,300	\$4,500	\$3,900	(\$1,400)	-26.42%
461039 - KITCHEN SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
461043 - CITIZENS COMMITTEES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
462601 - FUEL	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
465002 - TELECOM EQUIPMENT	\$188	\$0	\$0	\$0	\$0	\$0	0.00%
465003 - OFFICE FURNITURE	\$2,073	\$0	\$0	\$0	\$500	\$500	0.00%
465004 - COMPUTER HARDWARE	\$2,839	\$4,137	\$26,025	\$24,991	\$9,350	(\$16,675)	-64.07%
465005 - COMPUTER SOFTWARE	\$2,021	\$1,793	\$1,680	\$905	\$2,000	\$320	19.05%
49 - Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
491004 - QUASI GOVERNMENT DUES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
11010200 - GenAdminInfoSys	\$702,324	\$748,495	\$821,400	\$803,401	\$917,620	\$96,220	11.71%
41 - Salaries & Wages	\$428,674	\$449,788	\$460,550	\$458,669	\$472,550	\$12,000	2.61%
411001 - SALARIES-REGULAR	\$358,029	\$369,883	\$386,050	\$380,000	\$395,000	\$8,950	2.32%
411002 - SALARIES-PART TIME	\$39,468	\$43,287	\$40,000	\$45,667	\$45,000	\$5,000	12.50%
411005 - SALARIES-SICK LV BUYBACK	\$7,221	\$7,018	\$7,300	\$4,952	\$5,000	(\$2,300)	-31.51%
411008 - LONGEVITY	\$2,200	\$2,200	\$2,200	\$2,550	\$2,550	\$350	15.91%
413001 - OVERTIME	\$21,756	\$27,400	\$25,000	\$25,500	\$25,000	\$0	0.00%
42 - Employee Benefits	\$149,634	\$181,102	\$179,090	\$172,979	\$172,805	(\$6,285)	-3.51%
421001 - MEDICAL INSURANCE	\$58,346	\$85,233	\$79,000	\$75,400	\$72,400	(\$6,600)	-8.35%
421002 - DENTAL INSURANCE	\$1,965	\$2,131	\$2,100	\$2,118	\$2,150	\$50	2.38%
421003 - LIFE INSURANCE	\$510	\$585	\$650	\$596	\$650	\$0	0.00%
422001 - SOCIAL SECURITY	\$24,842	\$26,808	\$27,000	\$26,770	\$28,250	\$1,250	4.63%
422002 - MEDICARE	\$6,134	\$6,509	\$6,650	\$6,562	\$6,750	\$100	1.50%
423001 - IL MUNIC RETIREMENT FUND	\$49,216	\$51,719	\$56,000	\$53,901	\$54,750	(\$1,250)	-2.23%
426001 - WORKERS COMP INSURANCE	\$8,000	\$7,441	\$6,980	\$6,980	\$7,145	\$165	2.36%
429001 - WELLNESS PROGRAM	\$97	\$149	\$150	\$99	\$150	\$0	0.00%
429002 - EMPLOYEE AWARDS/RECOG	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
429003 - EMPLOYEE ASSISTANCE	\$98	\$101	\$110	\$103	\$110	\$0	0.00%
429004 - CLOTHING ALLOWANCE	\$225	\$225	\$225	\$225	\$225	\$0	0.00%
429011 - AUTO ALLOWANCE	\$199	\$200	\$225	\$225	\$225	\$0	0.00%
43 - Prof & Tech Services	\$92,695	\$88,672	\$144,075	\$136,467	\$230,000	\$85,925	59.64%
433004 - LABOR ATTORNEY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
433010 - CONSULTING SERVICES	\$64	\$62	\$50,075	\$45,467	\$80,000	\$29,925	59.76%
433018 - PERSONNEL TESTING	\$0	\$196	\$0	\$0	\$0	\$0	0.00%
434001 - TEMPORARY EMPLOYMENT	\$92,631	\$88,413	\$94,000	\$91,000	\$150,000	\$56,000	59.57%
44 - Contractual Services	\$13,811	\$15,964	\$19,555	\$18,661	\$21,960	\$2,405	12.30%
443001 - IP NETWORK SERVICES	\$2,802	\$1,870	\$2,350	\$2,148	\$3,450	\$1,100	46.81%

Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
443004 - COMPUTER HARDWARE MAINT	\$5,488	\$5,044	\$4,785	\$5,162	\$5,625	\$840	17.55%
443005 - COMP SOFTWARE MAINTENANCE	\$5,277	\$7,965	\$11,530	\$10,661	\$11,995	\$465	4.03%
443006 - TELECOM MAINTENANCE	\$244	\$1,084	\$890	\$690	\$890	\$0	0.00%
443010 - AUTO & TRUCK MAINT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
45 - Other Cont. Services	\$8,729	\$6,741	\$10,915	\$9,932	\$10,980	\$65	0.60%
450003 - PRINTING & PUBLISHING SERVICES	\$61	\$0	\$100	\$160	\$100	\$0	0.00%
452001 - LIABILITY INSURANCE	\$1,300	\$1,397	\$1,210	\$1,210	\$1,225	\$15	1.24%
452002 - AUTO INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
453006 - MOBILE PHONE	\$2,607	\$2,625	\$2,850	\$2,688	\$2,800	(\$50)	-1.75%
453010 - MOBILE DATA SERVICE	\$0	\$360	\$480	\$456	\$470	(\$10)	-2.08%
458002 - MEETING AND CONVENTION	\$300	\$643	\$1,100	\$700	\$1,200	\$100	9.09%
458003 - DUES & SUBSCRIPTIONS	\$265	\$305	\$325	\$335	\$350	\$25	7.69%
458004 - CAR EXPENSE/MILEAGE REIMB	\$0	\$60	\$75	\$40	\$60	(\$15)	-20.00%
458005 - INFO SYSTEMS TRAINING	\$4,196	\$1,352	\$4,775	\$4,343	\$4,775	\$0	0.00%
46 - Supplies	\$8,782	\$6,229	\$7,215	\$6,693	\$9,325	\$2,110	29.24%
461001 - OFFICE SUPPLIES	\$80	\$20	\$50	\$25	\$50	\$0	0.00%
461003 - COMPUTER SUPPLIES	\$433	\$311	\$650	\$625	\$750	\$100	15.38%
461012 - SMALL TOOLS	\$225	\$246	\$250	\$521	\$500	\$250	100.00%
462601 - FUEL	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
465002 - TELECOM EQUIPMENT	\$1,195	\$214	\$300	\$258	\$300	\$0	0.00%
465003 - OFFICE FURNITURE	\$0	\$0	\$0	\$0	\$900	\$900	0.00%
465004 - COMPUTER HARDWARE	\$5,594	\$3,141	\$2,850	\$2,556	\$5,050	\$2,200	77.19%
465005 - COMPUTER SOFTWARE	\$1,255	\$2,298	\$3,115	\$2,708	\$1,775	(\$1,340)	-43.02%
11012100 - GenAdminPubInfo	\$38,973	\$70,653	\$82,510	\$82,814	\$60,170	(\$22,340)	-27.08%
43 - Prof & Tech Services	\$0	\$23,799	\$36,450	\$31,500	\$5,000	(\$31,450)	-86.28%
433010 - CONSULTING SERVICES	\$0	\$23,799	\$36,450	\$31,500	\$5,000	(\$31,450)	-86.28%
434003 - TELECOM CONSULTANT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
44 - Contractual Services	\$2,818	\$3,222	\$4,750	\$4,750	\$10,010	\$5,260	110.74%
443001 - IP NETWORK SERVICES	\$2,818	\$2,824	\$4,750	\$4,750	\$10,010	\$5,260	110.74%
443007 - EQUIPMENT MAINTENANCE	\$0	\$398	\$0	\$0	\$0	\$0	0.00%
45 - Other Cont. Services	\$33,538	\$41,333	\$38,810	\$44,064	\$42,610	\$3,800	9.79%
450004 - MISC SERVICES	\$6,169	\$6,975	\$7,000	\$7,000	\$7,200	\$200	2.86%
450013 - SERVICE CHARGE	\$2,260	\$2,260	\$2,260	\$2,260	\$2,260	\$0	0.00%
454001 - PUBLIC RELATIONS	\$25,109	\$32,098	\$29,500	\$34,804	\$33,150	\$3,650	12.37%
455002 - ANNUAL REPORT	\$0	\$0	\$0	\$0	\$0	(\$50)	-100.00%
46 - Supplies	\$2,616	\$2,299	\$2,500	\$2,500	\$2,550	\$50	2.00%
461010 - SPECIALTY SUPPLIES	\$0	\$0	\$0	\$0	\$50	\$50	0.00%
465006 - COMMUNICATIONS EQUIPMENT	\$2,616	\$2,299	\$2,500	\$2,500	\$2,500	\$0	0.00%
11016000 - GenAdminContObligation	\$4,526,904	\$5,102,063	\$3,388,985	\$4,059,485	\$3,004,116	(\$384,869)	-11.36%
43 - Prof & Tech Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
433017 - CLASS ACTION LAWSUIT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
45 - Other Cont. Services	\$4,260	\$54,596	\$47,500	\$34,000	\$47,500	\$0	0.00%
454002 - MARKETING EXPENSE	\$4,260	\$54,596	\$47,500	\$34,000	\$47,500	\$0	0.00%
49 - Other Financing Uses	\$4,522,645	\$5,047,466	\$3,341,485	\$4,025,485	\$2,956,616	(\$384,869)	-11.52%
491001 - COMMUNITY EVENTS	\$0	\$22,286	\$25,000	\$25,000	\$25,000	\$0	0.00%
491002 - GURNEE DAYS	\$15,000	\$16,000	\$16,000	\$16,000	\$16,000	\$0	0.00%
491003 - CONVENTION BUR CONTRIB	\$147,694	\$156,917	\$175,000	\$175,000	\$175,000	\$0	0.00%
491004 - QUASI GOVERNMENT DUES	\$38,038	\$27,623	\$25,000	\$10,000	\$25,000	\$0	0.00%
491005 - DEPARTMENT CONTINGENCY	\$3,447	\$18,342	\$15,000	\$5,000	\$10,000	(\$5,000)	-33.33%
491006 - PARK AQUATIC CENTER AGRMT	\$385,350	\$386,490	\$386,910	\$386,910	\$386,291	(\$619)	-0.16%
491007 - BAD DEBT EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
493004 - IMPACT FEE FUND							0.00%
493006 - CAPITAL IMPROVEMENT FUND	\$1,600,000	\$500,000	\$0	\$750,000	\$0	\$0	0.00%
493007 - BOND FUND	\$850	\$2,670	\$2,000	\$2,000	\$3,000	\$1,000	50.00%
493018 - GURNEE MILLS CONTRIBUTION	\$0	\$1,319,853	\$176,000	\$0	\$250,000	\$74,000	42.05%
493019 - KEY LIME COVE RECAPTURE	\$0	\$0	\$450,000	\$410,000	\$0	(\$450,000)	-100.00%
493020 - AKHAN RECAPTURE	\$0	\$0	\$25,000	\$0	\$10,000	(\$15,000)	-60.00%
493021 - TRANS 2004 GO REFUNDING	\$249,660	\$247,860	\$0	\$0	\$0	\$0	0.00%
493022 - TRANSFER TO W/S CAPITAL	\$0	\$300,000	\$0	\$200,000	\$0	\$0	0.00%
493023 - AVAIL	\$27,881	\$0	\$0	\$0	\$0	\$0	0.00%
493024 - TRANS 2009 GO REFUNDING	\$856,875	\$849,075	\$846,275	\$846,275	\$856,975	\$10,700	1.26%
493025 - TFR TO DS FOR SERIES 2011	\$1,197,850	\$1,200,350	\$1,199,300	\$1,199,300	\$1,199,350	\$50	0.00%
11020100 - GenCDPlanBuild	\$1,176,553	\$1,112,144	\$1,241,725	\$1,162,960	\$1,380,235	\$138,510	11.15%
41 - Salaries & Wages	\$744,743	\$712,627	\$756,375	\$716,717	\$843,700	\$87,325	11.55%
411001 - SALARIES-REGULAR	\$711,949	\$684,756	\$707,300	\$660,000	\$808,500	\$101,200	14.31%
411002 - SALARIES-PART TIME	\$9,212	\$10,743	\$33,000	\$33,000	\$10,000	(\$23,000)	-69.70%
411005 - SALARIES-SICK LV BUYBACK	\$2,234	\$6,246	\$2,500	\$8,717	\$10,000	\$7,500	300.00%
411008 - LONGEVITY	\$5,350	\$5,400	\$5,400	\$5,800	\$6,000	\$600	11.11%
411015 - BOARD & COMMISSIONS	\$2,800	\$2,800	\$2,975	\$4,000	\$4,000	\$1,025	34.45%
413001 - OVERTIME	\$13,198	\$2,682	\$5,200	\$5,200	\$5,200	\$0	0.00%
42 - Employee Benefits	\$297,787	\$308,687	\$310,200	\$287,330	\$323,340	\$13,140	4.24%
421001 - MEDICAL INSURANCE	\$133,830	\$152,271	\$140,000	\$133,750	\$134,700	(\$5,300)	-3.79%
421002 - DENTAL INSURANCE	\$1,195	\$1,710	\$1,500	\$1,200	\$1,500	\$0	0.00%
421003 - LIFE INSURANCE	\$1,103	\$999	\$1,150	\$880	\$1,100	(\$50)	-4.35%
422001 - SOCIAL SECURITY	\$43,950	\$42,842	\$46,250	\$41,000	\$50,750	\$4,500	9.73%
422002 - MEDICARE	\$10,752	\$10,403	\$11,100	\$9,500	\$12,000	\$900	8.11%
423001 - IL MUNIC RETIREMENT FUND	\$87,243	\$81,902	\$91,500	\$83,000	\$98,250	\$6,750	7.38%
424001 - TUITION REIMBURSEMENT	\$0	\$0	\$0	\$0	\$6,000	\$6,000	0.00%
426001 - WORKERS COMP INSURANCE	\$15,280	\$14,213	\$13,950	\$13,950	\$14,390	\$440	3.15%

Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
429001 - WELLNESS PROGRAM	\$128	\$126	\$200	\$250	\$250	\$50	25.00%
429002 - EMPLOYEE AWARDS/RECOG	\$21	\$0	\$300	\$0	\$300	\$0	0.00%
429003 - EMPLOYEE ASSISTANCE	\$176	\$171	\$200	\$200	\$200	\$0	0.00%
429004 - CLOTHING ALLOWANCE	\$1,800	\$1,650	\$1,650	\$1,200	\$1,500	(\$150)	-9.09%
429011 - AUTO ALLOWANCE	\$2,308	\$2,400	\$2,400	\$2,400	\$2,400	\$0	0.00%
429012 - COMMUTING BENEFIT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
43 - Prof & Tech Services	\$44,189	\$22,253	\$82,100	\$72,737	\$129,045	\$46,945	57.18%
433001 - GENERAL LEGAL SERVICE	\$2,328	\$687	\$1,000	\$0	\$1,000	\$0	0.00%
433004 - LABOR ATTORNEY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
433007 - PLANNING CONSULTANT	\$6,418	\$832	\$45,000	\$45,000	\$65,000	\$20,000	44.44%
433009 - INSPECTION SERVICES	\$12,150	\$16,377	\$12,000	\$12,200	\$13,000	\$1,000	8.33%
433010 - CONSULTING SERVICES	\$23,201	\$3,797	\$24,000	\$15,000	\$49,945	\$25,945	108.10%
433018 - PERSONNEL TESTING	\$93	\$560	\$100	\$537	\$100	\$0	0.00%
44 - Contractual Services	\$47,323	\$33,666	\$44,570	\$39,038	\$44,370	(\$200)	-0.45%
442403 - CONTRACT MOWING	\$845	\$1,110	\$1,250	\$850	\$1,100	(\$150)	-12.00%
443001 - IP NETWORK SERVICES	\$1,008	\$266	\$500	\$250	\$4,140	\$3,640	728.00%
443003 - OFFICE EQUIP MAINTENANCE	\$0	\$0	\$400	\$0	\$400	\$0	0.00%
443004 - COMPUTER HARDWARE MAINT	\$2,711	\$2,898	\$6,120	\$5,430	\$4,300	(\$1,820)	-29.74%
443005 - COMP SOFTWARE MAINTENANCE	\$21,555	\$22,221	\$23,550	\$22,308	\$24,305	\$755	3.21%
443006 - TELECOM MAINTENANCE	\$709	\$1,237	\$1,350	\$1,350	\$1,625	\$275	20.37%
443010 - AUTO & TRUCK MAINT	\$16,557	\$2,183	\$7,500	\$5,500	\$5,000	(\$2,500)	-33.33%
444202 - OFFICE MACHINE RENTAL	\$3,180	\$2,993	\$3,000	\$2,600	\$3,000	\$0	0.00%
444203 - POSTAGE METER	\$757	\$759	\$900	\$750	\$500	(\$400)	-44.44%
45 - Other Cont. Services	\$22,156	\$18,490	\$20,715	\$23,065	\$21,250	\$535	2.58%
450003 - PRINTING & PUBLISHING SERVICES	\$1,192	\$941	\$1,000	\$800	\$1,000	\$0	0.00%
450004 - MISC SERVICES	\$153	\$160	\$200	\$4,300	\$200	\$0	0.00%
450006 - RECORDING FEES							0.00%
450013 - SERVICE CHARGE	\$904	\$904	\$905	\$905	\$905	\$0	0.00%
450023 - COLLECTION FEES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
452001 - LIABILITY INSURANCE	\$6,480	\$6,027	\$6,030	\$6,030	\$6,200	\$170	2.82%
452002 - AUTO INSURANCE	\$2,580	\$2,400	\$2,330	\$2,330	\$2,445	\$115	4.94%
452005 - INSURANCE DEDUCTIBLE	\$0	\$46	\$0	\$0	\$0	\$0	0.00%
453004 - TELEPHONE SERVICE	\$727	\$837	\$800	\$1,500	\$1,250	\$450	56.25%
453006 - MOBILE PHONE	\$2,920	\$2,319	\$2,800	\$2,500	\$2,500	(\$300)	-10.71%
453008 - LEASED PHONE LINE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
453010 - MOBILE DATA SERVICE	\$464	\$1,825	\$1,000	\$1,600	\$1,600	\$600	60.00%
458001 - TRAINING & SCHOOLS	\$3,405	\$858	\$2,000	\$1,300	\$2,000	\$0	0.00%
458002 - MEETING AND CONVENTION	\$1,315	\$554	\$1,500	\$500	\$1,000	(\$500)	-33.33%
458003 - DUES & SUBSCRIPTIONS	\$1,155	\$976	\$1,300	\$1,000	\$1,000	(\$300)	-23.08%
458004 - CAR EXPENSE/MILEAGE REIMB	\$48	\$225	\$100	\$50	\$100	\$0	0.00%
458005 - INFO SYSTEMS TRAINING	\$815	\$417	\$750	\$250	\$1,050	\$300	40.00%
46 - Supplies	\$20,356	\$16,421	\$27,765	\$24,073	\$18,530	(\$9,235)	-33.26%
461001 - OFFICE SUPPLIES	\$1,708	\$1,932	\$2,200	\$1,800	\$2,200	\$0	0.00%
461002 - COPIER/FAX SUPPLIES	\$0	\$21	\$250	\$400	\$400	\$150	60.00%
461003 - COMPUTER SUPPLIES	\$524	\$395	\$450	\$600	\$600	\$150	33.33%
461004 - PRINTING & PUBLISHING SUPPLIES	\$1,113	\$811	\$500	\$1,100	\$1,100	\$600	120.00%
461005 - POSTAGE	\$2,499	\$2,460	\$2,600	\$2,000	\$2,000	(\$600)	-23.08%
461007 - REFERENCE MATERIALS	\$710	\$363	\$750	\$250	\$3,000	\$2,250	300.00%
461009 - FIELD SUPPLIES	\$39	\$182	\$250	\$100	\$250	\$0	0.00%
461014 - SAFETY SUPPLIES	\$0	\$0	\$150	\$0	\$150	\$0	0.00%
461039 - KITCHEN SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
462601 - FUEL	\$4,625	\$2,034	\$4,500	\$3,255	\$3,200	(\$1,300)	-28.89%
465002 - TELECOM EQUIPMENT	\$0	\$0	\$250	\$250	\$250	\$0	0.00%
465003 - OFFICE FURNITURE	\$0	\$0	\$500	\$450	\$500	\$0	0.00%
465004 - COMPUTER HARDWARE	\$5,637	\$2,424	\$13,910	\$12,688	\$2,980	(\$10,930)	-78.58%
465005 - COMPUTER SOFTWARE	\$3,501	\$775	\$1,455	\$1,180	\$1,900	\$445	30.58%
465007 - OFFICE EQUIPMENT	\$0	\$5,025	\$0	\$0	\$0	\$0	0.00%
11020200 - GenCDEngineering	\$843,399	\$934,127	\$1,041,460	\$1,003,934	\$1,024,105	(\$17,355)	-1.67%
41 - Salaries & Wages	\$549,905	\$610,320	\$665,050	\$658,131	\$675,800	\$10,750	1.62%
411001 - SALARIES-REGULAR	\$517,628	\$562,285	\$627,000	\$620,000	\$635,000	\$8,000	1.28%
411002 - SALARIES-PART TIME	\$13,436	\$32,590	\$20,000	\$23,000	\$23,000	\$3,000	15.00%
411005 - SALARIES-SICK LV BUYBACK	\$3,604	\$2,840	\$3,750	\$2,431	\$3,500	(\$250)	-6.67%
411008 - LONGEVITY	\$4,500	\$4,700	\$5,300	\$5,200	\$5,300	\$0	0.00%
413001 - OVERTIME	\$10,737	\$7,905	\$9,000	\$7,500	\$9,000	\$0	0.00%
42 - Employee Benefits	\$229,907	\$257,049	\$264,175	\$254,675	\$268,165	\$3,990	1.51%
421001 - MEDICAL INSURANCE	\$104,760	\$122,366	\$112,000	\$112,000	\$114,900	\$2,900	2.59%
421002 - DENTAL INSURANCE	\$2,176	\$1,945	\$1,800	\$1,700	\$1,800	\$0	0.00%
421003 - LIFE INSURANCE	\$805	\$836	\$900	\$750	\$900	\$0	0.00%
422001 - SOCIAL SECURITY	\$31,842	\$36,094	\$40,350	\$40,000	\$41,750	\$1,400	3.47%
422002 - MEDICARE	\$7,906	\$8,831	\$9,750	\$9,750	\$9,750	\$0	0.00%
423001 - IL MUNIC RETIREMENT FUND	\$63,664	\$69,208	\$81,250	\$78,000	\$80,500	(\$750)	-0.92%
426001 - WORKERS COMP INSURANCE	\$15,280	\$14,213	\$13,950	\$13,950	\$14,390	\$440	3.15%
429001 - WELLNESS PROGRAM	\$148	\$126	\$200	\$200	\$200	\$0	0.00%
429002 - EMPLOYEE AWARDS/RECOG	\$0	\$0	\$250	\$0	\$250	\$0	0.00%
429003 - EMPLOYEE ASSISTANCE	\$120	\$130	\$125	\$125	\$125	\$0	0.00%
429004 - CLOTHING ALLOWANCE	\$900	\$900	\$1,200	\$900	\$1,200	\$0	0.00%
429011 - AUTO ALLOWANCE	\$2,308	\$2,400	\$2,400	\$2,400	\$2,400	\$0	0.00%
429012 - COMMUTING BENEFIT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
43 - Prof & Tech Services	\$157	\$1,189	\$29,250	\$16,373	\$14,025	(\$15,225)	-52.05%

Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
433001 - GENERAL LEGAL SERVICE	\$0	\$0	\$1,000	\$0	\$1,000	\$0	0.00%
433004 - LABOR ATTORNEY	\$0	\$276	\$0	\$0	\$0	\$0	0.00%
433008 - ENGINEERING CONSULTANT	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	0.00%
433010 - CONSULTING SERVICES	\$157	\$156	\$28,150	\$15,000	\$11,925	(\$16,225)	-57.64%
433018 - PERSONNEL TESTING	\$0	\$757	\$100	\$373	\$100	\$0	0.00%
44 - Contractual Services	\$28,942	\$29,763	\$30,395	\$27,554	\$30,325	(\$70)	-0.23%
443001 - IP NETWORK SERVICES	\$2,343	\$1,916	\$1,950	\$1,915	\$2,950	\$1,000	51.28%
443003 - OFFICE EQUIP MAINTENANCE	\$0	\$0	\$400	\$0	\$400	\$0	0.00%
443004 - COMPUTER HARDWARE MAINT	\$2,663	\$2,789	\$5,970	\$5,273	\$4,175	(\$1,795)	-30.07%
443005 - COMP SOFTWARE MAINTENANCE	\$6,096	\$7,541	\$7,525	\$7,749	\$9,500	\$1,975	26.25%
443006 - TELECOM MAINTENANCE	\$1,166	\$1,297	\$1,300	\$1,267	\$1,300	\$0	0.00%
443007 - EQUIPMENT MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
443010 - AUTO & TRUCK MAINT	\$13,194	\$12,980	\$10,000	\$8,500	\$9,000	(\$1,000)	-10.00%
444202 - OFFICE MACHINE RENTAL	\$2,723	\$2,480	\$2,500	\$2,200	\$2,500	\$0	0.00%
444203 - POSTAGE METER	\$757	\$759	\$750	\$650	\$500	(\$250)	-33.33%
45 - Other Cont. Services	\$16,939	\$16,770	\$16,960	\$19,060	\$18,995	\$2,035	12.00%
450003 - PRINTING & PUBLISHING SERVICES	\$138	\$5	\$0	\$100	\$250	\$250	0.00%
450004 - MISC SERVICES	\$166	\$160	\$200	\$200	\$200	\$0	0.00%
450006 - RECORDING FEES							0.00%
450015 - REIMBURSED CHARGES	(\$217)	\$288	\$100	\$600	\$100	\$0	0.00%
452001 - LIABILITY INSURANCE	\$6,480	\$6,027	\$6,030	\$6,030	\$6,200	\$170	2.82%
452002 - AUTO INSURANCE	\$2,580	\$2,400	\$2,330	\$2,330	\$2,445	\$115	4.94%
452005 - INSURANCE DEDUCTIBLE	\$1,185	\$0	\$0	\$0	\$0	\$0	0.00%
453001 - PAGER RENTAL	(\$13)	\$0	\$0	\$0	\$0	\$0	0.00%
453004 - TELEPHONE SERVICE	\$727	\$837	\$1,000	\$1,200	\$1,200	\$200	20.00%
453006 - MOBILE PHONE	\$3,097	\$3,507	\$3,000	\$4,000	\$4,000	\$1,000	33.33%
453008 - LEASED PHONE LINE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
453010 - MOBILE DATA SERVICE	\$87	\$379	\$500	\$500	\$500	\$0	0.00%
458001 - TRAINING & SCHOOLS	\$1,013	\$1,672	\$1,000	\$800	\$1,000	\$0	0.00%
458002 - MEETING AND CONVENTION	\$421	\$392	\$1,000	\$1,500	\$1,000	\$0	0.00%
458003 - DUES & SUBSCRIPTIONS	\$689	\$914	\$1,200	\$1,200	\$1,200	\$0	0.00%
458004 - CAR EXPENSE/MILEAGE REIMB	\$69	\$47	\$100	\$100	\$100	\$0	0.00%
458005 - INFO SYSTEMS TRAINING	\$515	\$141	\$500	\$500	\$800	\$300	60.00%
46 - Supplies	\$17,549	\$19,036	\$35,630	\$28,141	\$16,795	(\$18,835)	-52.86%
461001 - OFFICE SUPPLIES	\$1,501	\$1,638	\$2,000	\$1,750	\$2,000	\$0	0.00%
461002 - COPIER/FAX SUPPLIES	\$0	\$21	\$250	\$400	\$400	\$150	60.00%
461003 - COMPUTER SUPPLIES	\$539	\$395	\$500	\$600	\$600	\$100	20.00%
461004 - PRINTING & PUBLISHING SUPPLIES	\$573	\$134	\$250	\$300	\$300	\$50	20.00%
461005 - POSTAGE	\$795	\$925	\$900	\$1,200	\$1,200	\$300	33.33%
461009 - FIELD SUPPLIES	\$1,745	\$1,830	\$2,000	\$1,200	\$1,500	(\$500)	-25.00%
461014 - SAFETY SUPPLIES	\$331	\$107	\$300	\$100	\$300	\$0	0.00%
461039 - KITCHEN SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
462601 - FUEL	\$6,466	\$3,680	\$6,000	\$4,800	\$4,500	(\$1,500)	-25.00%
465002 - TELECOM EQUIPMENT	\$558	\$100	\$0	\$0	\$0	\$0	0.00%
465003 - OFFICE FURNITURE	\$0	\$886	\$500	\$0	\$500	\$0	0.00%
465004 - COMPUTER HARDWARE	\$1,873	\$3,182	\$13,400	\$12,508	\$3,510	(\$9,890)	-73.81%
465005 - COMPUTER SOFTWARE	\$3,170	\$1,113	\$1,530	\$1,283	\$1,985	\$455	29.74%
465007 - OFFICE EQUIPMENT	\$0	\$5,025	\$0	\$0	\$0	\$0	0.00%
465008 - MACHINERY & EQUIPMENT	\$0	\$0	\$8,000	\$4,000	\$0	(\$8,000)	-100.00%
11040100 - GenPDAdministration	\$12,883,388	\$12,996,623	\$14,007,787	\$13,534,007	\$14,782,647	\$774,860	5.53%
41 - Salaries & Wages	\$7,634,366	\$7,576,805	\$8,038,600	\$7,774,685	\$8,334,900	\$296,300	3.69%
411001 - SALARIES-REGULAR	\$6,571,644	\$6,532,191	\$6,990,000	\$6,725,000	\$7,260,000	\$270,000	3.86%
411002 - SALARIES-PART TIME	\$0	\$11,882	\$31,500	\$31,500	\$66,500	\$35,000	111.11%
411003 - SALARIES-CROSSING GUARDS	\$22,631	\$21,598	\$23,500	\$20,000	\$23,900	\$400	1.70%
411005 - SALARIES-SICK LV BUYBACK	\$92,048	\$83,764	\$93,000	\$62,585	\$65,000	(\$28,000)	-30.11%
411006 - OFF DUTY SECURITY	\$222,066	\$135,929	\$236,000	\$280,000	\$250,000	\$14,000	5.93%
411007 - OFFICER IN CHARGE/TRAINING OFF	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
411008 - LONGEVITY	\$40,500	\$36,200	\$42,000	\$35,600	\$42,000	\$0	0.00%
413001 - OVERTIME	\$657,878	\$755,241	\$600,000	\$600,000	\$600,000	\$0	0.00%
413002 - GRANT FUNDED OVERTIME	\$27,600	\$0	\$22,600	\$20,000	\$27,500	\$4,900	21.68%
42 - Employee Benefits	\$3,492,110	\$3,667,908	\$3,966,671	\$3,927,141	\$4,361,356	\$394,685	9.95%
421001 - MEDICAL INSURANCE	\$1,199,506	\$1,191,267	\$1,100,000	\$1,050,000	\$1,278,200	\$178,200	16.20%
421002 - DENTAL INSURANCE	\$92,147	\$85,569	\$85,500	\$76,200	\$85,000	(\$500)	-0.58%
421003 - LIFE INSURANCE	\$10,219	\$9,892	\$10,250	\$10,000	\$10,250	\$0	0.00%
421004 - MEDICAL INSURANCE PSEBA	\$27,516	\$27,584	\$0	\$25,000	\$5,000	\$5,000	0.00%
422001 - SOCIAL SECURITY	\$63,274	\$64,014	\$65,000	\$63,300	\$74,550	\$9,550	14.69%
422002 - MEDICARE	\$106,969	\$107,578	\$114,000	\$109,455	\$116,750	\$2,750	2.41%
423001 - IL MUNIC RETIREMENT FUND	\$120,315	\$117,554	\$126,000	\$121,000	\$132,000	\$6,000	4.76%
423002 - POLICE PENSION CONTRIB	\$1,416,990	\$1,590,485	\$1,945,216	\$1,945,216	\$2,137,886	\$192,670	9.90%
423003 - FIRE PENSION CONTRIBUTION							0.00%
424001 - TUITION REIMBURSEMENT	\$4,626	\$5,105	\$10,000	\$6,500	\$9,800	(\$200)	-2.00%
425001 - UNEMPLOYMENT INSURANCE	\$6,091	\$11,035	\$0	\$0	\$0	\$0	0.00%
426001 - WORKERS COMP INSURANCE	\$371,940	\$397,574	\$395,320	\$395,320	\$407,050	\$11,730	2.97%
429001 - WELLNESS PROGRAM	\$861	\$563	\$1,000	\$1,500	\$1,000	\$0	0.00%
429002 - EMPLOYEE AWARDS/RECOG	\$10,808	\$5,223	\$13,000	\$13,000	\$13,000	\$0	0.00%
429003 - EMPLOYEE ASSISTANCE	\$1,696	\$1,703	\$1,785	\$1,750	\$1,785	\$0	0.00%
429004 - CLOTHING ALLOWANCE	\$2,206	\$3,405	\$4,400	\$3,500	\$4,900	\$500	11.36%
429005 - UNIFORM ALLOWANCE	\$40,143	\$26,590	\$45,700	\$45,700	\$48,800	\$3,100	6.78%
429006 - UNIFORM ISSUE	\$12,405	\$14,682	\$11,000	\$19,000	\$13,900	\$2,900	26.36%

Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
429008 - POLICE VESTS	\$1,107	\$2,584	\$24,700	\$26,100	\$6,615	(\$18,085)	-73.22%
429010 - CLOTHING REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
429011 - AUTO ALLOWANCE	\$0	\$0	\$9,600	\$9,600	\$9,600	\$0	0.00%
429012 - COMMUTING BENEFIT	\$0	\$0	\$200	\$0	\$0	(\$200)	-100.00%
429013 - MEDICAL EXPENSE	\$3,291	\$5,499	\$4,000	\$5,000	\$5,270	\$1,270	31.75%
429015 - RHS ER PORTION	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
43 - Prof & Tech Services	\$549,363	\$467,400	\$569,150	\$508,050	\$681,460	\$112,310	19.73%
433001 - GENERAL LEGAL SERVICE	\$9,270	\$308	\$2,000	\$0	\$0	(\$2,000)	-100.00%
433003 - POLICE PROSECUTION	\$93,327	\$90,000	\$90,000	\$90,000	\$90,000	\$0	0.00%
433004 - LABOR ATTORNEY	\$14,107	\$11,074	\$4,250	\$4,250	\$6,500	\$2,250	52.94%
433010 - CONSULTING SERVICES	\$2,471	\$1,275	\$2,800	\$2,800	\$8,900	\$6,100	217.86%
433012 - REDFLEX COLLECTION FEES	\$423,643	\$343,954	\$463,300	\$404,000	\$556,800	\$93,500	20.18%
433018 - PERSONNEL TESTING	\$6,545	\$20,789	\$6,500	\$7,000	\$18,960	\$12,460	191.69%
433020 - DRUG & ALCOHOL TESTING	\$0	\$0	\$300	\$0	\$300	\$0	0.00%
44 - Contractual Services	\$422,148	\$361,291	\$405,119	\$387,740	\$423,065	\$17,946	4.43%
441105 - NORTH SHORE SANITARY DIST	\$296	\$197	\$600	\$500	\$400	(\$200)	-33.33%
442301 - CUSTODIAL SERVICE	\$2,675	\$2,725	\$3,000	\$3,000	\$15,000	\$12,000	400.00%
443001 - IP NETWORK SERVICES	\$22,742	\$22,261	\$19,745	\$20,847	\$27,780	\$8,035	40.69%
443003 - OFFICE EQUIP MAINTENANCE	\$0	\$0	\$500	\$0	\$500	\$0	0.00%
443004 - COMPUTER HARDWARE MAINT	\$14,964	\$17,430	\$27,600	\$22,780	\$21,750	(\$5,850)	-21.20%
443005 - COMP SOFTWARE MAINTENANCE	\$46,819	\$57,042	\$61,374	\$53,871	\$65,670	\$4,296	7.00%
443006 - TELECOM MAINTENANCE	\$13,043	\$14,060	\$7,400	\$3,342	\$7,400	\$0	0.00%
443007 - EQUIPMENT MAINTENANCE	\$2,965	\$3,487	\$2,000	\$2,000	\$500	(\$1,500)	-75.00%
443008 - BUILDING MAINTENANCE	\$125,021	\$82,606	\$90,000	\$125,000	\$120,000	\$30,000	33.33%
443009 - OPTICOM MAINTENANCE	\$2,974	\$3,914	\$4,000	\$4,000	\$4,000	\$0	0.00%
443010 - AUTO & TRUCK MAINT	\$128,808	\$104,092	\$115,000	\$100,000	\$105,000	(\$10,000)	-8.70%
443011 - RADIO MAINTENANCE	\$42,276	\$38,027	\$59,200	\$35,200	\$37,865	(\$21,335)	-36.04%
443027 - FIREARM MAINTENANCE	\$1,194	\$2,106	\$1,200	\$1,200	\$1,200	\$0	0.00%
443028 - VEHICLE ACCESSORIES	\$5,594	\$582	\$0	\$0	\$0	\$0	0.00%
444202 - OFFICE MACHINE RENTAL	\$12,021	\$12,002	\$12,500	\$15,000	\$15,000	\$2,500	20.00%
444203 - POSTAGE METER	\$757	\$759	\$1,000	\$1,000	\$1,000	\$0	0.00%
45 - Other Cont. Services	\$421,534	\$410,180	\$438,447	\$409,728	\$459,727	\$21,280	4.85%
450007 - NIPAS	\$8,178	\$5,667	\$7,700	\$7,700	\$28,775	\$21,075	273.70%
450008 - CRIME PREVENTION	\$10,808	\$30,363	\$12,600	\$9,000	\$11,200	(\$1,400)	-11.11%
450009 - CRIME LAB	\$40,485	\$44,309	\$44,722	\$44,722	\$45,172	\$450	1.01%
450010 - CRIME STOPPERS	\$1,156	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
450011 - MAJOR INVEST TASK FORCE	\$605	\$1,790	\$2,000	\$2,000	\$3,500	\$1,500	75.00%
450012 - RADIO SQUAD CHANGOVER	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
450013 - SERVICE CHARGE	\$12,373	\$14,141	\$14,000	\$12,200	\$20,685	\$6,685	47.75%
450014 - DARE PROGRAM	\$9,159	\$5,916	\$17,000	\$3,900	\$10,000	(\$7,000)	-41.18%
450019 - K-9 TRAINING FEES	\$28,460	\$5,700	\$10,800	\$8,500	\$4,800	(\$6,000)	-55.56%
450022 - HEARING OFFICER	\$12,916	\$11,156	\$15,000	\$15,000	\$15,000	\$0	0.00%
450023 - COLLECTION FEES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
450025 - POLICE EXPLORER POST	\$0	\$0	\$32,365	\$32,365	\$23,500	(\$8,865)	-27.39%
452001 - LIABILITY INSURANCE	\$162,440	\$151,097	\$148,830	\$148,830	\$153,265	\$4,435	2.98%
452002 - AUTO INSURANCE	\$21,940	\$20,408	\$24,180	\$24,180	\$24,915	\$735	3.04%
452003 - PROPERTY INSURANCE	\$10,030	\$9,329	\$9,300	\$9,300	\$9,590	\$290	3.12%
452005 - INSURANCE DEDUCTIBLE	\$3,880	\$2,568	\$4,000	\$2,000	\$2,000	(\$2,000)	-50.00%
453001 - PAGER RENTAL	\$315	\$0	\$0	\$0	\$0	\$0	0.00%
453004 - TELEPHONE SERVICE	\$13,300	\$14,600	\$15,000	\$13,200	\$15,000	\$0	0.00%
453006 - MOBILE PHONE	\$17,160	\$16,640	\$19,600	\$17,600	\$17,600	(\$2,000)	-10.20%
453008 - LEASED PHONE LINE	\$19,706	\$22,752	\$4,200	\$5,650	\$5,000	\$800	19.05%
453010 - MOBILE DATA SERVICE	\$520	\$456	\$750	\$460	\$500	(\$250)	-33.33%
458001 - TRAINING & SCHOOLS	\$39,354	\$41,041	\$40,000	\$42,000	\$50,000	\$10,000	25.00%
458002 - MEETING AND CONVENTION	\$3,532	\$4,182	\$8,000	\$4,500	\$8,000	\$0	0.00%
458003 - DUES & SUBSCRIPTIONS	\$4,446	\$5,694	\$5,400	\$3,600	\$5,525	\$125	2.31%
458004 - CAR EXPENSE/MILEAGE REIMB	\$58	\$0	\$0	\$0	\$0	\$0	0.00%
458005 - INFO SYSTEMS TRAINING	\$713	\$1,373	\$2,000	\$2,021	\$4,700	\$2,700	135.00%
46 - Supplies	\$363,866	\$513,039	\$589,800	\$526,663	\$522,139	(\$67,661)	-11.47%
461001 - OFFICE SUPPLIES	\$8,671	\$9,726	\$10,000	\$5,000	\$7,000	(\$3,000)	-30.00%
461002 - COPIER/FAX SUPPLIES	\$4,184	\$1,858	\$5,000	\$3,000	\$3,500	(\$1,500)	-30.00%
461003 - COMPUTER SUPPLIES	\$7,255	\$6,231	\$9,000	\$6,000	\$6,000	(\$3,000)	-33.33%
461004 - PRINTING & PUBLISHING SUPPLIES	\$9,280	\$9,160	\$9,000	\$6,000	\$6,000	(\$3,000)	-33.33%
461005 - POSTAGE	\$6,342	\$5,483	\$6,500	\$6,000	\$6,500	\$0	0.00%
461008 - MISC OTHER SUPPLIES	\$1,381	\$503	\$4,000	\$1,000	\$2,000	(\$2,000)	-50.00%
461013 - HOUSEKEEPING SUPPLIES	\$4,925	\$5,616	\$6,100	\$4,500	\$6,000	(\$100)	-1.64%
461014 - SAFETY SUPPLIES	\$4,963	\$2,173	\$5,000	\$4,500	\$6,000	\$1,000	20.00%
461019 - PHOTO MATERIALS	\$1,336	\$0	\$0	\$0	\$0	\$0	0.00%
461022 - AMMUNITION	\$10,961	\$11,381	\$12,800	\$12,800	\$14,800	\$2,000	15.63%
461023 - PRISONER SUPPLIES	\$1,046	\$1,062	\$2,000	\$750	\$2,000	\$0	0.00%
461024 - EVIDENCE SUPPLIES	\$5,819	\$9,288	\$9,700	\$6,000	\$6,000	(\$3,700)	-38.14%
461036 - ANIMAL CONTROL-MISC	\$3,070	\$2,998	\$4,000	\$3,000	\$4,000	\$0	0.00%
461037 - MICROFILMING	\$7,420	\$7,072	\$13,100	\$23,100	\$18,100	\$5,000	38.17%
461038 - FIREARM ACCESSORIES	\$4,497	\$1,319	\$1,400	\$1,400	\$13,000	\$11,600	828.57%
461040 - CANINE UNIT SUPPLIES	\$4,441	\$2,948	\$5,300	\$5,300	\$6,914	\$1,614	30.45%
462101 - NATURAL GAS	\$3,541	\$6,024	\$5,000	\$2,900	\$4,000	(\$1,000)	-20.00%
462601 - FUEL	\$162,469	\$81,873	\$171,000	\$103,100	\$130,500	(\$40,500)	-23.68%
465002 - TELECOM EQUIPMENT	\$2,069	\$0	\$100	\$100	\$575	\$475	475.00%
465003 - OFFICE FURNITURE	\$0	\$0	\$3,900	\$4,400	\$4,500	\$600	15.38%

Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
465004 - COMPUTER HARDWARE	\$31,406	\$25,374	\$39,250	\$36,013	\$27,100	(\$12,150)	-30.96%
465005 - COMPUTER SOFTWARE	\$58,906	\$10,607	\$14,650	\$14,000	\$37,000	\$22,350	152.56%
465008 - MACHINERY & EQUIPMENT	\$5,417	\$13,128	\$150,600	\$180,000	\$89,670	(\$60,930)	-40.46%
465009 - RADIO EQUIPMENT	\$2,021	\$289,920	\$100,000	\$95,400	\$100,000	\$0	0.00%
465010 - BUILDING IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
465012 - FIREARMS	\$3,344	\$9,295	\$2,400	\$2,400	\$2,400	\$0	0.00%
465013 - VEHICLE SAFETY EQUIPMENT	\$0	\$0	\$0	\$0	\$3,080	\$3,080	0.00%
465014 - CANINE UNIT	\$4,634	\$0	\$0	\$0	\$14,000	\$14,000	0.00%
465015 - DUI EQUIPMENT	\$4,469	\$0	\$0	\$0	\$1,500	\$1,500	0.00%
465018 - MOBILE DATA COMPUTERS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
49 - Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
491005 - DEPARTMENT CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
11040200 - GenPDCommunications	\$1,473,085	\$1,634,768	\$1,889,595	\$1,727,151	\$2,539,790	\$650,195	34.41%
41 - Salaries & Wages	\$987,014	\$1,050,595	\$1,342,000	\$1,199,956	\$1,694,800	\$352,800	26.29%
411001 - SALARIES-REGULAR	\$841,199	\$926,817	\$1,150,200	\$1,007,500	\$1,440,000	\$289,800	25.20%
411002 - SALARIES-PART TIME	\$0	\$0	\$65,000	\$60,000	\$70,000	\$5,000	7.69%
411005 - SALARIES-SICK LV BUYBACK	\$4,872	\$7,929	\$6,000	\$4,356	\$6,000	\$0	0.00%
411007 - OFFICER IN CHARGE/TRAINING OFF	\$3,022	\$3,995	\$4,000	\$4,000	\$6,000	\$2,000	50.00%
411008 - LONGEVITY	\$6,400	\$6,800	\$6,800	\$6,100	\$6,800	\$0	0.00%
413001 - OVERTIME	\$131,521	\$105,054	\$110,000	\$118,000	\$131,000	\$21,000	19.09%
413003 - OVERTIME - FLSA	\$0	\$0	\$0	\$0	\$35,000	\$35,000	0.00%
42 - Employee Benefits	\$422,727	\$435,073	\$475,770	\$458,835	\$724,150	\$248,380	52.21%
421001 - MEDICAL INSURANCE	\$191,666	\$198,518	\$183,000	\$175,000	\$327,000	\$144,000	78.69%
421002 - DENTAL INSURANCE	\$16,127	\$14,535	\$14,800	\$12,000	\$25,000	\$10,200	68.92%
421003 - LIFE INSURANCE	\$1,243	\$1,606	\$1,600	\$1,600	\$2,500	\$900	56.25%
422001 - SOCIAL SECURITY	\$58,717	\$63,752	\$77,600	\$73,000	\$102,000	\$24,400	31.44%
422002 - MEDICARE	\$13,732	\$14,910	\$18,150	\$17,200	\$24,000	\$5,850	32.23%
423001 - IL MUNIC RETIREMENT FUND	\$113,696	\$119,538	\$157,000	\$145,000	\$203,500	\$46,500	29.62%
424001 - TUITION REIMBURSEMENT	\$4,139	\$4,629	\$4,500	\$6,100	\$15,000	\$10,500	233.33%
425001 - UNEMPLOYMENT INSURANCE	\$3,762	\$0	\$0	\$9,615	\$0	\$0	0.00%
426001 - WORKERS COMP INSURANCE	\$16,280	\$13,776	\$13,020	\$13,020	\$13,450	\$430	3.30%
429001 - WELLNESS PROGRAM	\$214	\$172	\$300	\$300	\$250	(\$50)	-16.67%
429002 - EMPLOYEE AWARDS/RECOG	\$210	\$0	\$600	\$200	\$500	(\$100)	-16.67%
429003 - EMPLOYEE ASSISTANCE	\$270	\$300	\$300	\$300	\$450	\$150	50.00%
429004 - CLOTHING ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
429005 - UNIFORM ALLOWANCE	\$2,260	\$2,281	\$3,500	\$3,500	\$4,900	\$1,400	40.00%
429006 - UNIFORM ISSUE	\$140	\$901	\$1,000	\$1,000	\$4,000	\$3,000	300.00%
429013 - MEDICAL EXPENSE	\$272	\$156	\$400	\$1,000	\$1,600	\$1,200	300.00%
43 - Prof & Tech Services	\$29,286	\$11,101	\$32,040	\$30,000	\$52,240	\$20,200	63.05%
433004 - LABOR ATTORNEY	\$0	\$0	\$0	\$0	\$20,000	\$20,000	0.00%
433010 - CONSULTING SERVICES	\$29,286	\$11,101	\$30,240	\$30,000	\$32,240	\$2,000	6.61%
433018 - PERSONNEL TESTING	\$0	\$0	\$1,800	\$0	\$0	(\$1,800)	-100.00%
44 - Contractual Services	\$6,931	\$6,209	\$9,275	\$7,300	\$10,785	\$1,510	16.28%
443001 - IP NETWORK SERVICES	\$693	\$266	\$600	\$600	\$1,950	\$1,350	225.00%
443004 - COMPUTER HARDWARE MAINT	\$2,355	\$1,456	\$3,075	\$2,100	\$2,325	(\$750)	-24.39%
443005 - COMP SOFTWARE MAINTENANCE	\$3,688	\$4,381	\$4,350	\$3,700	\$5,610	\$1,260	28.97%
443006 - TELECOM MAINTENANCE	\$8	\$106	\$750	\$700	\$900	\$150	20.00%
443007 - EQUIPMENT MAINTENANCE	\$187	\$0	\$500	\$200	\$0	(\$500)	-100.00%
45 - Other Cont. Services	\$23,896	\$22,077	\$28,910	\$26,560	\$34,315	\$5,405	18.70%
450013 - SERVICE CHARGE	\$2,906	\$3,713	\$2,900	\$3,200	\$2,260	(\$640)	-22.07%
452001 - LIABILITY INSURANCE	\$12,950	\$12,046	\$11,160	\$11,160	\$11,475	\$315	2.82%
453006 - MOBILE PHONE	\$0	\$1,133	\$2,400	\$1,500	\$2,200	(\$200)	-8.33%
458001 - TRAINING & SCHOOLS	\$4,427	\$3,673	\$5,000	\$5,000	\$8,000	\$3,000	60.00%
458002 - MEETING AND CONVENTION	\$1,966	\$424	\$5,750	\$4,500	\$7,500	\$1,750	30.43%
458003 - DUES & SUBSCRIPTIONS	\$1,059	\$1,059	\$1,100	\$600	\$1,800	\$700	63.64%
458004 - CAR EXPENSE/MILEAGE REIMB	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
458005 - INFO SYSTEMS TRAINING	\$589	\$29	\$600	\$600	\$1,080	\$480	80.00%
46 - Supplies	\$3,231	\$16,616	\$1,600	\$4,500	\$22,850	\$21,250	1328.13%
461001 - OFFICE SUPPLIES	\$436	\$553	\$600	\$1,000	\$1,000	\$400	66.67%
461003 - COMPUTER SUPPLIES	\$437	\$715	\$1,000	\$500	\$500	(\$500)	-50.00%
462601 - FUEL	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
465003 - OFFICE FURNITURE	\$0	\$370	\$0	\$3,000	\$3,000	\$3,000	0.00%
465004 - COMPUTER HARDWARE	\$2,027	\$12,771	\$0	\$0	\$1,500	\$1,500	0.00%
465005 - COMPUTER SOFTWARE	\$331	\$2,208	\$0	\$0	\$3,350	\$3,350	0.00%
465010 - BUILDING IMPROVEMENT	\$0	\$0	\$0	\$0	\$13,500	\$13,500	0.00%
48 - Debt Service	\$0	\$93,096	\$0	\$0	\$650	\$650	0.00%
481013 - EQUIPMENT LEASE PRINCIPAL	\$0	\$93,096	\$0	\$0	\$650	\$650	0.00%
49 - Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
491005 - DEPARTMENT CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
11050100 - GenFDAdministration	\$9,427,203	\$9,769,631	\$10,108,232	\$10,004,054	\$10,309,055	\$200,823	1.99%
41 - Salaries & Wages	\$5,825,104	\$5,914,579	\$6,076,610	\$6,084,727	\$6,171,250	\$94,640	1.56%
411001 - SALARIES-REGULAR	\$5,120,289	\$5,324,109	\$5,502,000	\$5,465,000	\$5,600,000	\$98,000	1.78%
411002 - SALARIES-PART TIME	\$0	\$0	\$40,000	\$29,617	\$25,000	(\$15,000)	-37.50%
411005 - SALARIES-SICK LV BUYBACK	\$53,211	\$54,958	\$55,500	\$54,472	\$55,500	\$0	0.00%
411007 - OFFICER IN CHARGE/TRAINING OFF	\$7,804	\$9,575	\$10,250	\$13,151	\$10,250	\$0	0.00%
411008 - LONGEVITY	\$32,310	\$32,160	\$35,460	\$34,800	\$35,000	(\$460)	-1.30%
411009 - FAIR LABOR SALARIES	\$287,552	\$204,117	\$164,700	\$185,538	\$168,500	\$3,800	2.31%
411016 - NOV HOLIDAY PAY	\$159,282	\$160,606	\$173,100	\$172,320	\$177,000	\$3,900	2.25%
413001 - OVERTIME	\$164,656	\$129,054	\$95,600	\$129,829	\$100,000	\$4,400	4.60%

Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
42 - Employee Benefits	\$2,987,318	\$3,208,220	\$3,345,817	\$3,302,394	\$3,448,235	\$102,418	3.06%
421001 - MEDICAL INSURANCE	\$916,861	\$893,579	\$825,000	\$787,500	\$895,400	\$70,400	8.53%
421002 - DENTAL INSURANCE	\$67,543	\$61,490	\$62,000	\$59,462	\$62,000	\$0	0.00%
421003 - LIFE INSURANCE	\$8,040	\$7,554	\$7,600	\$8,426	\$8,500	\$900	11.84%
421004 - MEDICAL INSURANCE PSEBA	\$27,594	\$26,260	\$0	\$0	\$0	\$0	0.00%
422001 - SOCIAL SECURITY	\$22,890	\$17,680	\$19,000	\$18,481	\$11,550	(\$7,450)	-39.21%
422002 - MEDICARE	\$79,670	\$82,308	\$83,750	\$85,604	\$81,500	(\$2,250)	-2.69%
423001 - IL MUNIC RETIREMENT FUND	\$44,786	\$33,262	\$36,000	\$36,845	\$22,500	(\$13,500)	-37.50%
423003 - FIRE PENSION CONTRIBUTION	\$1,239,754	\$1,471,445	\$1,700,217	\$1,700,217	\$1,738,100	\$37,883	2.23%
424001 - TUITION REIMBURSEMENT	\$8,158	\$21,753	\$24,000	\$22,750	\$24,000	\$0	0.00%
425001 - UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
426001 - WORKERS COMP INSURANCE	\$521,364	\$540,173	\$525,550	\$525,550	\$541,135	\$15,585	2.97%
429001 - WELLNESS PROGRAM	\$167	\$0	\$700	\$672	\$700	\$0	0.00%
429002 - EMPLOYEE AWARDS/RECOG	\$551	\$1,138	\$2,000	\$1,950	\$2,000	\$0	0.00%
429003 - EMPLOYEE ASSISTANCE	\$1,216	\$1,283	\$1,550	\$1,507	\$1,550	\$0	0.00%
429004 - CLOTHING ALLOWANCE	\$0	\$150	\$0	\$55	\$150	\$150	0.00%
429005 - UNIFORM ALLOWANCE	\$31,662	\$31,990	\$34,100	\$34,050	\$35,000	\$900	2.64%
429006 - UNIFORM ISSUE	\$7,930	\$6,283	\$8,600	\$8,350	\$8,600	\$0	0.00%
429009 - SAFETY PROGRAM	\$76	\$163	\$300	\$250	\$300	\$0	0.00%
429010 - CLOTHING REPLACEMENT	\$2,501	\$6,757	\$7,500	\$7,250	\$7,500	\$0	0.00%
429012 - COMMUTING BENEFIT	\$120	\$100	\$200	\$200	\$0	(\$200)	-100.00%
429013 - MEDICAL EXPENSE	\$6,433	\$4,853	\$7,750	\$3,275	\$7,750	\$0	0.00%
43 - Prof & Tech Services	\$87,371	\$99,212	\$84,900	\$99,850	\$87,000	\$2,100	2.47%
433001 - GENERAL LEGAL SERVICE	\$14,501	\$308	\$6,500	\$0	\$2,000	(\$4,500)	-69.23%
433004 - LABOR ATTORNEY	\$5,775	\$1,357	\$8,500	\$5,000	\$5,000	(\$3,500)	-41.18%
433010 - CONSULTING SERVICES	\$7,114	\$1,805	\$6,000	\$4,250	\$6,000	\$0	0.00%
433011 - PBS COLLECT NON RES	\$23,528	\$29,554	\$25,900	\$44,500	\$26,500	\$600	2.32%
433013 - PBS COLLECT RESIDENT	\$31,985	\$41,232	\$33,000	\$45,600	\$42,500	\$9,500	28.79%
433018 - PERSONNEL TESTING	\$4,469	\$24,956	\$5,000	\$500	\$5,000	\$0	0.00%
44 - Contractual Services	\$195,159	\$199,494	\$188,225	\$167,486	\$208,835	\$20,610	10.95%
441101 - HYDRANT CHARGES	\$30,800	\$30,800	\$0	\$0	\$0	\$0	0.00%
441105 - NORTH SHORE SANITARY DIST	\$614	\$454	\$800	\$660	\$800	\$0	0.00%
443001 - IP NETWORK SERVICES	\$5,716	\$4,449	\$3,575	\$3,838	\$8,505	\$4,930	137.90%
443003 - OFFICE EQUIP MAINTENANCE	\$370	\$0	\$1,000	\$950	\$1,000	\$0	0.00%
443004 - COMPUTER HARDWARE MAINT	\$5,004	\$4,242	\$5,175	\$4,408	\$6,125	\$950	18.36%
443005 - COMP SOFTWARE MAINTENANCE	\$12,158	\$12,549	\$15,650	\$12,166	\$29,555	\$13,905	88.85%
443006 - TELECOM MAINTENANCE	\$3,662	\$3,860	\$3,025	\$3,224	\$4,350	\$1,325	43.80%
443007 - EQUIPMENT MAINTENANCE	\$21,590	\$24,725	\$29,100	\$27,050	\$29,100	\$0	0.00%
443008 - BUILDING MAINTENANCE	\$22,540	\$21,503	\$24,250	\$24,150	\$24,250	\$0	0.00%
443009 - OPTICOM MAINTENANCE	\$4,109	\$3,177	\$4,000	\$3,750	\$4,000	\$0	0.00%
443010 - AUTO & TRUCK MAINT	\$59,731	\$63,000	\$70,000	\$56,000	\$70,000	\$0	0.00%
443011 - RADIO MAINTENANCE	\$8,107	\$7,716	\$8,250	\$8,250	\$8,250	\$0	0.00%
443017 - LANDSCAPE MAINTENANCE	\$4,766	\$5,010	\$4,900	\$4,850	\$4,900	\$0	0.00%
443030 - EMERGENCY SIREN MAINT	\$10,249	\$12,309	\$12,500	\$12,490	\$12,500	\$0	0.00%
444202 - OFFICE MACHINE RENTAL	\$4,987	\$4,941	\$5,000	\$5,000	\$5,000	\$0	0.00%
444203 - POSTAGE METER	\$757	\$759	\$1,000	\$700	\$500	(\$500)	-50.00%
45 - Other Cont. Services	\$119,309	\$141,217	\$150,420	\$125,044	\$146,945	(\$3,475)	-2.31%
450004 - MISC SERVICES	\$2,938	\$2,000	\$4,000	\$4,000	\$4,000	\$0	0.00%
450013 - SERVICE CHARGE	\$6,986	\$6,019	\$8,350	\$8,250	\$8,350	\$0	0.00%
450021 - CPR CLASSES	\$4,926	\$4,915	\$5,000	\$4,990	\$5,000	\$0	0.00%
452001 - LIABILITY INSURANCE	\$15,950	\$24,841	\$25,110	\$25,110	\$25,855	\$745	2.97%
452002 - AUTO INSURANCE	\$11,610	\$20,803	\$27,910	\$27,910	\$28,775	\$865	3.10%
452003 - PROPERTY INSURANCE	\$10,030	\$9,329	\$9,300	\$9,300	\$9,590	\$290	3.12%
452005 - INSURANCE DEDUCTIBLE	\$1,000	\$851	\$2,000	\$1,000	\$1,000	(\$1,000)	-50.00%
453001 - PAGER RENTAL	\$1,440	\$1,440	\$1,500	\$1,500	\$1,500	\$0	0.00%
453004 - TELEPHONE SERVICE	\$4,566	\$7,483	\$5,500	\$0	\$6,200	\$700	12.73%
453006 - MOBILE PHONE	\$5,636	\$6,260	\$6,500	\$6,122	\$6,500	\$0	0.00%
453008 - LEASED PHONE LINE	\$21,369	\$26,438	\$21,500	\$3,850	\$0	(\$21,500)	-100.00%
453010 - MOBILE DATA SERVICE	\$851	\$1,011	\$1,100	\$914	\$8,600	\$7,500	681.82%
458001 - TRAINING & SCHOOLS	\$23,821	\$22,136	\$23,000	\$22,350	\$23,400	\$400	1.74%
458002 - MEETING AND CONVENTION	\$4,194	\$3,866	\$5,200	\$4,950	\$5,200	\$0	0.00%
458003 - DUES & SUBSCRIPTIONS	\$3,377	\$3,263	\$3,575	\$3,550	\$10,200	\$6,625	185.31%
458004 - CAR EXPENSE/MILEAGE REIMB	\$26	\$431	\$475	\$465	\$475	\$0	0.00%
458005 - INFO SYSTEMS TRAINING	\$589	\$131	\$400	\$783	\$2,300	\$1,900	475.00%
46 - Supplies	\$207,116	\$199,885	\$255,010	\$217,403	\$246,790	(\$8,220)	-3.22%
461001 - OFFICE SUPPLIES	\$4,135	\$3,635	\$3,900	\$3,850	\$3,900	\$0	0.00%
461002 - COPIER/FAX SUPPLIES	\$1,400	\$1,300	\$1,300	\$1,250	\$1,300	\$0	0.00%
461003 - COMPUTER SUPPLIES	\$485	\$246	\$1,400	\$1,347	\$1,400	\$0	0.00%
461004 - PRINTING & PUBLISHING SUPPLIES	\$2,300	\$2,019	\$2,200	\$2,050	\$2,200	\$0	0.00%
461005 - POSTAGE	\$1,493	\$1,695	\$1,600	\$1,239	\$1,600	\$0	0.00%
461006 - CHEMICALS	\$1,876	\$2,937	\$3,000	\$2,850	\$3,000	\$0	0.00%
461007 - REFERENCE MATERIALS	\$1,039	\$1,000	\$1,000	\$850	\$1,000	\$0	0.00%
461008 - MISC OTHER SUPPLIES	(\$86)	\$0	\$0	\$0	\$0	\$0	0.00%
461012 - SMALL TOOLS	\$2,127	\$1,719	\$2,600	\$2,450	\$2,600	\$0	0.00%
461013 - HOUSEKEEPING SUPPLIES	\$7,903	\$8,200	\$8,200	\$8,200	\$8,200	\$0	0.00%
461014 - SAFETY SUPPLIES	\$1,102	\$1,406	\$2,100	\$1,850	\$2,100	\$0	0.00%
461015 - MEDICAL SUPPLIES	\$23,541	\$22,298	\$25,000	\$24,850	\$25,000	\$0	0.00%
461019 - PHOTO MATERIALS	\$67	\$0	\$0	\$0	\$0	\$0	0.00%
461021 - COMMUNICATION SUPPLIES	\$184	\$77	\$400	\$350	\$400	\$0	0.00%

Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
461028 - MAINTENANCE SUPPLIES	\$5,796	\$6,802	\$9,150	\$8,650	\$9,550	\$400	4.37%
461030 - AUTO & TRUCK MAINT SUPPLY	\$20,879	\$19,902	\$21,000	\$18,950	\$21,000	\$0	0.00%
461033 - PUBLIC ED SUPPLIES	\$9,008	\$8,234	\$8,500	\$8,450	\$8,500	\$0	0.00%
461039 - KITCHEN SUPPLIES	\$489	\$488	\$500	\$489	\$500	\$0	0.00%
462101 - NATURAL GAS	\$1,005	\$1,007	\$1,100	\$893	\$1,100	\$0	0.00%
462601 - FUEL	\$64,224	\$34,053	\$65,700	\$38,000	\$60,000	(\$5,700)	-8.68%
465001 - MISC OTHER CAPITAL ITEMS	\$0	\$13,811	\$15,000	\$14,000	\$15,000	\$0	0.00%
465002 - TELECOM EQUIPMENT	\$377	\$0	\$0	\$0	\$0	\$0	0.00%
465004 - COMPUTER HARDWARE	\$10,545	\$9,329	\$9,400	\$9,400	\$8,190	(\$1,210)	-12.87%
465005 - COMPUTER SOFTWARE	\$1,872	\$3,949	\$3,260	\$3,260	\$1,550	(\$1,710)	-52.45%
465008 - MACHINERY & EQUIPMENT	\$16,265	\$22,095	\$24,400	\$22,250	\$24,400	\$0	0.00%
465009 - RADIO EQUIPMENT	\$9,460	\$7,697	\$9,100	\$9,075	\$9,100	\$0	0.00%
465010 - BUILDING IMPROVEMENT	\$6,578	\$13,582	\$15,200	\$12,950	\$15,200	\$0	0.00%
465016 - FIRE HOSE	\$1,058	\$1,228	\$3,000	\$2,950	\$3,000	\$0	0.00%
465017 - FIRE FIGHTING GEAR	\$11,993	\$11,176	\$17,000	\$16,950	\$17,000	\$0	0.00%
465018 - MOBILE DATA COMPUTERS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
49 - Other Financing Uses	\$5,825	\$7,025	\$7,250	\$7,150	\$0	(\$7,250)	-100.00%
491004 - QUASI GOVERNMENT DUES	\$5,825	\$7,025	\$7,250	\$7,150	\$0	(\$7,250)	-100.00%
491005 - DEPARTMENT CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
11050500 - GenFDForeignFire	\$42,776	\$32,779	\$65,000	\$65,000	\$65,000	\$0	0.00%
44 - Contractual Services	\$28,735	\$32,667	\$65,000	\$65,000	\$65,000	\$0	0.00%
443007 - EQUIPMENT MAINTENANCE	\$28,735	\$32,667	\$65,000	\$65,000	\$65,000	\$0	0.00%
45 - Other Cont. Services	\$299	\$0	\$0	\$0	\$0	\$0	0.00%
450004 - MISC SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
452004 - OFFICIAL BONDS	\$105	\$0	\$0	\$0	\$0	\$0	0.00%
458002 - MEETING AND CONVENTION	\$194	\$0	\$0	\$0	\$0	\$0	0.00%
46 - Supplies	\$13,742	\$112	\$0	\$0	\$0	\$0	0.00%
461001 - OFFICE SUPPLIES	\$339	\$0	\$0	\$0	\$0	\$0	0.00%
461003 - COMPUTER SUPPLIES	\$0	\$112	\$0	\$0	\$0	\$0	0.00%
461014 - SAFETY SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
461039 - KITCHEN SUPPLIES	\$13,404	\$0	\$0	\$0	\$0	\$0	0.00%
11075100 - GenPWAdministration	\$3,343,935	\$3,171,566	\$3,530,632	\$3,420,330	\$3,528,477	(\$2,155)	-0.06%
41 - Salaries & Wages	\$1,187,925	\$1,200,639	\$1,332,960	\$1,308,130	\$1,364,500	\$31,540	2.37%
411001 - SALARIES-REGULAR	\$1,049,266	\$1,042,790	\$1,122,500	\$1,110,000	\$1,162,000	\$39,500	3.52%
411002 - SALARIES-PART TIME	\$18,405	\$37,987	\$67,100	\$67,100	\$61,000	(\$6,100)	-9.09%
411005 - SALARIES-SICK LV BUYBACK	\$12,823	\$14,605	\$13,000	\$11,210	\$11,500	(\$1,500)	-11.54%
411008 - LONGEVITY	\$7,800	\$9,000	\$10,360	\$9,820	\$10,000	(\$360)	-3.47%
413001 - OVERTIME	\$99,631	\$96,256	\$120,000	\$110,000	\$120,000	\$0	0.00%
42 - Employee Benefits	\$780,097	\$822,783	\$817,125	\$803,830	\$812,730	(\$4,395)	-0.54%
421001 - MEDICAL INSURANCE	\$272,382	\$300,143	\$275,000	\$262,500	\$258,500	(\$16,500)	-6.00%
421002 - DENTAL INSURANCE	\$3,188	\$3,004	\$2,550	\$2,550	\$2,550	\$0	0.00%
421003 - LIFE INSURANCE	\$1,615	\$1,824	\$1,925	\$1,925	\$1,925	\$0	0.00%
422001 - SOCIAL SECURITY	\$71,801	\$74,279	\$83,500	\$83,500	\$84,750	\$1,250	1.50%
422002 - MEDICARE	\$17,143	\$18,929	\$19,500	\$19,500	\$19,850	\$350	1.79%
423001 - IL MUNIC RETIREMENT FUND	\$142,023	\$139,875	\$161,500	\$161,500	\$164,000	\$2,500	1.55%
424001 - TUITION REIMBURSEMENT	\$0	\$0	\$0	\$66	\$0	\$0	0.00%
425001 - UNEMPLOYMENT INSURANCE	\$6,754	\$0	\$0	\$0	\$0	\$0	0.00%
426001 - WORKERS COMP INSURANCE	\$249,721	\$268,448	\$255,800	\$255,800	\$263,375	\$7,575	2.96%
429001 - WELLNESS PROGRAM	\$363	\$356	\$400	\$400	\$400	\$0	0.00%
429002 - EMPLOYEE AWARDS/RECOG	\$180	\$136	\$200	\$150	\$500	\$300	150.00%
429003 - EMPLOYEE ASSISTANCE	\$289	\$314	\$355	\$355	\$355	\$0	0.00%
429004 - CLOTHING ALLOWANCE	\$5,200	\$5,415	\$5,950	\$5,950	\$5,950	\$0	0.00%
429005 - UNIFORM ALLOWANCE	\$120	\$150	\$240	\$240	\$240	\$0	0.00%
429007 - UNIFORM SERVICE	\$5,191	\$5,918	\$5,900	\$5,700	\$6,000	\$100	1.69%
429011 - AUTO ALLOWANCE	\$2,769	\$2,880	\$2,880	\$2,880	\$2,880	\$0	0.00%
429012 - COMMUTING BENEFIT	\$280	\$340	\$400	\$200	\$400	\$0	0.00%
429013 - MEDICAL EXPENSE	\$916	\$527	\$790	\$378	\$500	(\$290)	-36.71%
429014 - CDL REIMBURSEMENT	\$164	\$246	\$235	\$236	\$555	\$320	136.17%
43 - Prof & Tech Services	\$17,484	\$1,635	\$4,990	\$2,096	\$4,270	(\$720)	-14.43%
433001 - GENERAL LEGAL SERVICE	\$639	\$0	\$500	\$500	\$500	\$0	0.00%
433004 - LABOR ATTORNEY	\$15,620	\$138	\$2,500	\$500	\$1,500	(\$1,000)	-40.00%
433010 - CONSULTING SERVICES	\$229	\$187	\$720	\$200	\$720	\$0	0.00%
433018 - PERSONNEL TESTING	\$138	\$360	\$250	\$0	\$360	\$110	44.00%
433019 - CDL SCREENING	\$858	\$950	\$1,020	\$896	\$1,190	\$170	16.67%
44 - Contractual Services	\$712,702	\$552,407	\$626,200	\$617,916	\$677,310	\$51,110	8.16%
441104 - WASTE REMOVAL	\$4,521	\$4,038	\$5,000	\$3,700	\$5,000	\$0	0.00%
441105 - NORTH SHORE SANITARY DIST	\$172	\$97	\$250	\$210	\$250	\$0	0.00%
442301 - CUSTODIAL SERVICE	\$4,236	\$3,893	\$4,500	\$6,165	\$6,180	\$1,680	37.33%
442401 - TREE REMOVAL	\$21,925	\$21,687	\$20,000	\$32,000	\$60,000	\$40,000	200.00%
442402 - TREE PROGRAM	\$31,638	\$39,175	\$64,000	\$61,336	\$64,050	\$50	0.08%
442403 - CONTRACT MOWING	\$78,721	\$77,549	\$90,000	\$82,636	\$90,000	\$0	0.00%
443001 - IP NETWORK SERVICES	\$1,092	\$646	\$775	\$679	\$3,800	\$3,025	390.32%
443004 - COMPUTER HARDWARE MAINT	\$3,189	\$1,684	\$4,150	\$3,929	\$3,450	(\$700)	-16.87%
443005 - COMP SOFTWARE MAINTENANCE	\$15,078	\$18,567	\$20,300	\$19,677	\$20,490	\$190	0.94%
443006 - TELECOM MAINTENANCE	\$1,403	\$1,532	\$1,975	\$1,793	\$2,450	\$475	24.05%
443007 - EQUIPMENT MAINTENANCE	\$3,544	\$4,450	\$5,000	\$5,000	\$5,000	\$0	0.00%
443008 - BUILDING MAINTENANCE	\$9,620	\$24,756	\$10,900	\$13,500	\$10,840	(\$60)	-0.55%
443010 - AUTO & TRUCK MAINT	\$269,915	\$130,225	\$176,000	\$170,000	\$170,000	(\$6,000)	-3.41%
443012 - STREET SURFACING-MAINT	\$28,692	\$33,121	\$40,000	\$23,000	\$33,500	(\$6,500)	-16.25%

Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
443016 - SIDEWALK MAINTENANCE	\$8,167	\$9,759	\$15,000	\$16,545	\$19,000	\$4,000	26.67%
443017 - LANDSCAPE MAINTENANCE	\$3,280	\$5,796	\$7,500	\$5,500	\$7,500	\$0	0.00%
443018 - STREET SWEEPING MAINT	\$42,589	\$45,465	\$48,450	\$54,490	\$63,500	\$15,050	31.06%
443019 - STREET LIGHTS MAINTENANCE	\$159,451	\$109,790	\$80,700	\$90,000	\$83,800	\$3,100	3.84%
443020 - PUMPING-MAINTENANCE	\$7,678	\$7,548	\$10,000	\$14,500	\$10,000	\$0	0.00%
443024 - STORM SEWER MAINTENANCE	\$7,699	\$5,426	\$7,500	\$5,500	\$7,500	\$0	0.00%
443029 - PEDESTRIAN PATH MAINT	\$761	\$204	\$1,000	\$1,000	\$1,000	\$0	0.00%
443031 - TREE MAINTENANCE	\$2,872	\$2,911	\$3,000	\$2,000	\$3,000	\$0	0.00%
444201 - EQUIPMENT RENTAL	\$4,853	\$2,509	\$8,000	\$3,000	\$5,000	(\$3,000)	-37.50%
444202 - OFFICE MACHINE RENTAL	\$1,007	\$981	\$1,600	\$1,356	\$1,600	\$0	0.00%
444203 - POSTAGE METER	\$601	\$599	\$600	\$400	\$400	(\$200)	-33.33%
45 - Other Cont. Services	\$232,346	\$244,904	\$267,467	\$258,090	\$269,897	\$2,430	0.91%
450001 - MOSQUITO CONTROL	\$103,077	\$103,077	\$103,077	\$103,077	\$103,077	\$0	0.00%
450003 - PRINTING & PUBLISHING SERVICES	\$304	\$75	\$610	\$184	\$610	\$0	0.00%
450013 - SERVICE CHARGE	\$2,579	\$2,651	\$2,660	\$2,671	\$2,750	\$90	3.38%
450026 - STREET LIGHTING	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
450027 - STREET SIGNALS	\$40,856	\$42,214	\$45,000	\$41,396	\$46,000	\$1,000	2.22%
450028 - EMERALD ASH BORER PROGRAM	\$23,976	\$18,782	\$29,775	\$28,040	\$29,775	\$0	0.00%
452001 - LIABILITY INSURANCE	\$16,942	\$15,759	\$15,810	\$15,810	\$16,265	\$455	2.88%
452002 - AUTO INSURANCE	\$12,900	\$29,438	\$32,560	\$32,560	\$33,565	\$1,005	3.09%
452003 - PROPERTY INSURANCE	\$13,370	\$12,437	\$13,020	\$13,020	\$13,445	\$425	3.26%
452005 - INSURANCE DEDUCTIBLE	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.00%
453004 - TELEPHONE SERVICE	\$1,276	\$1,424	\$2,150	\$2,150	\$2,150	\$0	0.00%
453006 - MOBILE PHONE	\$4,433	\$5,172	\$5,600	\$5,500	\$5,600	\$0	0.00%
453008 - LEASED PHONE LINE	(\$38)	\$0	\$0	\$0	\$0	\$0	0.00%
453010 - MOBILE DATA SERVICE	\$5,028	\$5,569	\$5,800	\$6,260	\$6,400	\$600	10.34%
458001 - TRAINING & SCHOOLS	\$3,703	\$2,306	\$3,600	\$1,767	\$3,100	(\$500)	-13.89%
458002 - MEETING AND CONVENTION	\$139	\$1,049	\$1,450	\$1,372	\$1,550	\$100	6.90%
458003 - DUES & SUBSCRIPTIONS	\$1,682	\$1,566	\$1,855	\$1,783	\$1,690	(\$165)	-8.89%
458004 - CAR EXPENSE/MILEAGE REIMB	\$60	\$28	\$400	\$0	\$220	(\$180)	-45.00%
458005 - INFO SYSTEMS TRAINING	\$59	\$1,358	\$2,100	\$500	\$1,700	(\$400)	-19.05%
46 - Supplies	\$413,380	\$349,197	\$481,890	\$430,268	\$399,770	(\$82,120)	-17.04%
461001 - OFFICE SUPPLIES	\$1,368	\$1,084	\$1,400	\$800	\$1,400	\$0	0.00%
461002 - COPIER/FAX SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
461003 - COMPUTER SUPPLIES	\$552	\$0	\$300	\$300	\$300	\$0	0.00%
461005 - POSTAGE	\$243	\$124	\$300	\$150	\$300	\$0	0.00%
461008 - MISC OTHER SUPPLIES	\$224	\$333	\$500	\$200	\$500	\$0	0.00%
461012 - SMALL TOOLS	\$2,223	\$2,110	\$3,000	\$3,000	\$3,000	\$0	0.00%
461013 - HOUSEKEEPING SUPPLIES	\$696	\$708	\$1,000	\$955	\$1,000	\$0	0.00%
461014 - SAFETY SUPPLIES	\$4,641	\$6,421	\$7,000	\$5,630	\$7,000	\$0	0.00%
461025 - AGG MATERIAL	\$5,958	\$5,771	\$7,000	\$7,000	\$8,000	\$1,000	14.29%
461026 - SIGNS	\$32,285	\$27,983	\$20,000	\$20,000	\$20,000	\$0	0.00%
461027 - ICE CONTROL	\$148,151	\$107,362	\$228,000	\$205,000	\$151,500	(\$76,500)	-33.55%
461028 - MAINTENANCE SUPPLIES	\$510	\$952	\$1,500	\$1,200	\$1,500	\$0	0.00%
461042 - MAILBOX REPLACEMENT	\$2,737	\$1,648	\$2,600	\$2,600	\$2,600	\$0	0.00%
462201 - ELECTRIC STREET LIGHTING	\$134,144	\$139,273	\$135,000	\$132,650	\$135,000	\$0	0.00%
462202 - ELECTRIC PUMP/LFT STATION	\$3,665	\$3,846	\$5,000	\$5,000	\$5,000	\$0	0.00%
462601 - FUEL	\$49,266	\$26,950	\$61,000	\$37,925	\$55,000	(\$6,000)	-9.84%
465002 - TELECOM EQUIPMENT	\$0	\$313	\$350	\$258	\$300	(\$50)	-14.29%
465004 - COMPUTER HARDWARE	\$13,958	\$6,422	\$5,810	\$5,796	\$5,770	(\$40)	-0.69%
465005 - COMPUTER SOFTWARE	\$4,094	\$1,595	\$2,130	\$1,804	\$1,600	(\$530)	-24.88%
465008 - MACHINERY & EQUIPMENT	\$8,667	\$16,302	\$0	\$0	\$0	\$0	0.00%
465009 - RADIO EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
465010 - BUILDING IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
11075200 - GenPWVehMaint	\$382,365	\$441,163	\$480,085	\$384,159	\$453,825	(\$26,260)	-5.47%
41 - Salaries & Wages	\$310,944	\$281,671	\$320,500	\$298,098	\$329,700	\$9,200	2.87%
411001 - SALARIES-REGULAR	\$288,290	\$263,361	\$292,300	\$270,000	\$301,500	\$9,200	3.15%
411002 - SALARIES-PART TIME	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
411005 - SALARIES-SICK LV BUYBACK	\$2,868	\$911	\$3,000	\$2,898	\$3,000	\$0	0.00%
411008 - LONGEVITY	\$1,400	\$1,000	\$1,200	\$1,200	\$1,200	\$0	0.00%
413001 - OVERTIME	\$18,387	\$16,398	\$24,000	\$24,000	\$24,000	\$0	0.00%
42 - Employee Benefits	\$157,773	\$172,235	\$159,365	\$153,565	\$151,875	(\$7,490)	-4.70%
421001 - MEDICAL INSURANCE	\$75,892	\$74,926	\$70,000	\$67,000	\$62,300	(\$7,700)	-11.00%
421002 - DENTAL INSURANCE	\$1,450	\$842	\$850	\$850	\$850	\$0	0.00%
421003 - LIFE INSURANCE	\$467	\$464	\$500	\$500	\$500	\$0	0.00%
422001 - SOCIAL SECURITY	\$19,118	\$17,728	\$20,000	\$18,500	\$20,500	\$500	2.50%
422002 - MEDICARE	\$4,471	\$4,146	\$4,700	\$4,300	\$4,750	\$50	1.06%
423001 - IL MUNIC RETIREMENT FUND	\$38,215	\$53,952	\$40,500	\$39,750	\$39,250	(\$1,250)	-3.09%
425001 - UNEMPLOYMENT INSURANCE	\$0	\$2,898	\$0	\$0	\$0	\$0	0.00%
426001 - WORKERS COMP INSURANCE	\$12,980	\$12,074	\$17,540	\$17,540	\$18,050	\$510	2.91%
429001 - WELLNESS PROGRAM	\$97	\$103	\$100	\$0	\$0	(\$100)	-100.00%
429002 - EMPLOYEE AWARDS/RECOG	\$455	\$136	\$200	\$150	\$200	\$0	0.00%
429003 - EMPLOYEE ASSISTANCE	\$87	\$89	\$90	\$90	\$90	\$0	0.00%
429004 - CLOTHING ALLOWANCE	\$1,400	\$1,700	\$1,700	\$1,700	\$1,700	\$0	0.00%
429007 - UNIFORM SERVICE	\$2,941	\$3,037	\$3,100	\$3,100	\$3,600	\$500	16.13%
429013 - MEDICAL EXPENSE	\$195	\$140	\$0	\$0	\$0	\$0	0.00%
429014 - CDL REIMBURSEMENT	\$5	\$0	\$85	\$85	\$85	\$0	0.00%
43 - Prof & Tech Services	\$491	\$667	\$430	\$256	\$430	\$0	0.00%
433010 - CONSULTING SERVICES	\$64	\$36	\$150	\$0	\$150	\$0	0.00%

Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
433018 - PERSONNEL TESTING	\$163	\$363	\$0	\$0	\$0	\$0	0.00%
433019 - CDL SCREENING	\$264	\$268	\$280	\$256	\$280	\$0	0.00%
44 - Contractual Services	\$33,533	\$38,155	\$35,015	\$39,383	\$33,165	(\$1,850)	-5.28%
442101 - TIRE DISPOSAL	\$174	\$122	\$300	\$300	\$500	\$200	66.67%
442301 - CUSTODIAL SERVICE	\$4,245	\$3,893	\$4,500	\$6,165	\$6,180	\$1,680	37.33%
443001 - IP NETWORK SERVICES	\$433	\$349	\$325	\$526	\$550	\$225	69.23%
443004 - COMPUTER HARDWARE MAINT	\$1,754	\$1,045	\$1,960	\$1,775	\$2,690	\$730	37.24%
443005 - COMP SOFTWARE MAINTENANCE	\$4,142	\$4,079	\$5,225	\$4,607	\$5,090	(\$135)	-2.58%
443006 - TELECOM MAINTENANCE	\$311	\$560	\$425	\$351	\$735	\$310	72.94%
443007 - EQUIPMENT MAINTENANCE	\$3,729	\$4,505	\$4,525	\$4,597	\$4,525	\$0	0.00%
443008 - BUILDING MAINTENANCE	\$8,698	\$19,622	\$8,145	\$14,171	\$9,085	\$940	11.54%
443010 - AUTO & TRUCK MAINT	\$3,112	\$1,350	\$800	\$800	\$1,000	\$200	25.00%
443032 - FUEL FACILITY MAINTENANCE	\$5,516	\$1,222	\$7,350	\$4,935	\$1,550	(\$5,800)	-78.91%
444202 - OFFICE MACHINE RENTAL	\$818	\$810	\$860	\$756	\$860	\$0	0.00%
444203 - POSTAGE METER	\$601	\$599	\$600	\$400	\$400	(\$200)	-33.33%
45 - Other Cont. Services	\$12,977	\$14,712	\$14,215	\$14,033	\$11,330	(\$2,885)	-20.30%
450003 - PRINTING & PUBLISHING SERVICES	\$299	\$310	\$385	\$286	\$585	\$200	51.95%
452001 - LIABILITY INSURANCE	\$8,455	\$9,943	\$8,000	\$10,328	\$8,275	\$275	3.44%
453006 - MOBILE PHONE	\$1,267	\$1,400	\$1,450	\$1,450	\$0	(\$1,450)	-100.00%
458001 - TRAINING & SCHOOLS	\$1,612	\$2,646	\$2,840	\$460	\$1,400	(\$1,440)	-50.70%
458002 - MEETING AND CONVENTION	\$0	\$0	\$300	\$495	\$500	\$200	66.67%
458003 - DUES & SUBSCRIPTIONS	\$461	\$178	\$340	\$30	\$40	(\$300)	-88.24%
458004 - CAR EXPENSE/MILEAGE REIMB	\$765	\$161	\$500	\$584	\$50	(\$450)	-90.00%
458005 - INFO SYSTEMS TRAINING	\$118	\$73	\$400	\$400	\$480	\$80	20.00%
46 - Supplies	\$193,006	\$123,065	\$220,810	\$149,074	\$183,275	(\$37,535)	-17.00%
461001 - OFFICE SUPPLIES	\$733	\$701	\$500	\$300	\$500	\$0	0.00%
461005 - POSTAGE	\$120	\$117	\$100	\$75	\$100	\$0	0.00%
461008 - MISC OTHER SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
461012 - SMALL TOOLS	\$12,613	\$5,608	\$6,000	\$4,000	\$6,000	\$0	0.00%
461013 - HOUSEKEEPING SUPPLIES	\$260	\$210	\$500	\$425	\$500	\$0	0.00%
461014 - SAFETY SUPPLIES	\$1,184	\$1,690	\$1,350	\$1,114	\$1,850	\$500	37.04%
461031 - CHASSIS PARTS	\$171,100	\$110,461	\$195,000	\$127,000	\$155,000	(\$40,000)	-20.51%
461032 - WELDING SUPPLIES	\$1,949	\$1,324	\$3,000	\$2,000	\$3,000	\$0	0.00%
462601 - FUEL	\$756	\$452	\$900	\$700	\$900	\$0	0.00%
465004 - COMPUTER HARDWARE	\$3,724	\$2,502	\$725	\$725	\$4,775	\$4,050	558.62%
465005 - COMPUTER SOFTWARE	\$569	\$0	\$615	\$615	\$650	\$35	5.69%
465008 - MACHINERY & EQUIPMENT	\$0	\$0	\$12,120	\$12,120	\$10,000	(\$2,120)	-17.49%
49 - Other Financing Uses	(\$326,359)	(\$189,343)	(\$270,250)	(\$270,250)	(\$255,950)	\$14,300	-5.29%
492001 - INTRA FUND-BUILDING	(\$12,813)	(\$1,165)	(\$5,000)	(\$5,000)	(\$3,500)	\$1,500	-30.00%
492002 - INTRA FUND-ENGINEERING	(\$7,476)	(\$10,547)	(\$6,500)	(\$6,500)	(\$6,200)	\$300	-4.62%
492003 - INTRA FUND-PUBLIC WORKS	(\$142,710)	(\$87,807)	(\$100,000)	(\$100,000)	(\$88,500)	\$11,500	-11.50%
492004 - INTRA FUND-POLICE	(\$91,736)	(\$63,526)	(\$83,750)	(\$83,750)	(\$83,750)	\$0	0.00%
492005 - INTER FUND-UTILITY	(\$71,624)	(\$26,299)	(\$75,000)	(\$75,000)	(\$74,000)	\$1,000	-1.33%
492006 - INFO SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
11075300 - GenBldMaint	\$99,362	\$103,972	\$105,800	\$105,800	\$103,370	(\$2,430)	-2.30%
44 - Contractual Services	\$48,907	\$55,474	\$48,460	\$48,460	\$41,400	(\$7,060)	-14.57%
441105 - NORTH SHORE SANITARY DIST	\$143	\$103	\$200	\$200	\$200	\$0	0.00%
442301 - CUSTODIAL SERVICE	\$28,694	\$27,844	\$28,000	\$28,000	\$28,200	\$200	0.71%
443008 - BUILDING MAINTENANCE	\$15,570	\$23,801	\$17,260	\$17,260	\$10,000	(\$7,260)	-42.06%
443017 - LANDSCAPE MAINTENANCE	\$4,501	\$3,727	\$3,000	\$3,000	\$3,000	\$0	0.00%
45 - Other Cont. Services	\$18,364	\$16,702	\$17,980	\$17,980	\$16,670	(\$1,310)	-7.29%
450004 - MISC SERVICES	\$11,674	\$10,479	\$11,000	\$11,000	\$9,620	(\$1,380)	-12.55%
452003 - PROPERTY INSURANCE	\$6,690	\$6,222	\$6,980	\$6,980	\$7,050	\$70	1.00%
46 - Supplies	\$32,091	\$31,796	\$39,360	\$39,360	\$45,300	\$5,940	15.09%
461008 - MISC OTHER SUPPLIES	\$0	\$181	\$0	\$0	\$0	\$0	0.00%
461013 - HOUSEKEEPING SUPPLIES	\$3,054	\$2,316	\$2,800	\$2,800	\$2,800	\$0	0.00%
461028 - MAINTENANCE SUPPLIES	\$1,263	\$2,843	\$2,300	\$2,300	\$5,500	\$3,200	139.13%
461029 - LANDSCAPE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
461039 - KITCHEN SUPPLIES	\$406	\$1,216	\$1,000	\$1,000	\$1,000	\$0	0.00%
465010 - BUILDING IMPROVEMENT	\$26,569	\$21,750	\$33,260	\$33,260	\$36,000	\$2,740	8.24%
465011 - LANDSCAPE IMPROVEMENTS	\$800	\$3,490	\$0	\$0	\$0	\$0	0.00%
121 - 911 Fund	\$50,982	\$248,405	\$243,950	\$860,308	\$0	\$53,250	21.83%
Revenue	(\$341,664)	(\$1,053,640)	(\$351,400)	(\$351,000)	(\$500,000)	\$148,600	-42.29%
12140300 - 911PDCommunications	(\$341,664)	(\$1,053,640)	(\$351,400)	(\$351,000)	(\$500,000)	\$148,600	-42.29%
33 - Intergovernmental	(\$341,241)	(\$330,349)	(\$351,000)	(\$351,000)	(\$500,000)	\$149,000	-42.45%
333001 - JETSB CONTRIBUTION - GURNEE	\$0	\$0	\$0	\$0	(\$500,000)	\$500,000	0.00%
333506 - 911 SURCHARGE	(\$128,399)	(\$87,350)	(\$129,000)	(\$129,000)	\$0	(\$129,000)	100.00%
333507 - WIRELESS 911 SURCHARGE	(\$212,842)	(\$210,466)	(\$222,000)	(\$222,000)	\$0	(\$222,000)	100.00%
333508 - VOICE OVER IP	\$0	(\$32,534)	\$0	\$0	\$0	\$0	0.00%
36 - Invests & Contribs	(\$423)	\$0	(\$400)	\$0	\$0	(\$400)	100.00%
336101 - INTEREST INCOME	(\$423)	\$0	(\$400)	\$0	\$0	(\$400)	100.00%
39 - Other Sources	\$0	(\$723,290)	\$0	\$0	\$0	\$0	0.00%
339302 - LEASE PROCEEDS	\$0	(\$723,290)	\$0	\$0	\$0	\$0	0.00%
Expense	\$392,646	\$1,302,044	\$595,350	\$1,211,308	\$500,000	(\$95,350)	-16.02%
12140300 - 911PDCommunications	\$392,646	\$1,302,044	\$595,350	\$1,211,308	\$500,000	(\$95,350)	-16.02%
41 - Salaries & Wages	\$39,802	\$70,814	\$0	\$0	\$0	\$0	0.00%
411001 - SALARIES-REGULAR	\$0	\$93	\$0	\$0	\$0	\$0	0.00%
411002 - SALARIES-PART TIME	\$39,802	\$70,721	\$0	\$0	\$0	\$0	0.00%
413001 - OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
42 - Employee Benefits	\$7,705	\$14,001	\$0	\$0	\$0	\$0	0.00%
422001 - SOCIAL SECURITY	\$2,416	\$4,432	\$0	\$0	\$0	\$0	0.00%
422002 - MEDICARE	\$565	\$1,037	\$0	\$0	\$0	\$0	0.00%
423001 - IL MUNIC RETIREMENT FUND	\$4,702	\$8,510	\$0	\$0	\$0	\$0	0.00%
429003 - EMPLOYEE ASSISTANCE	\$22	\$23	\$0	\$0	\$0	\$0	0.00%
43 - Prof & Tech Services	\$0	\$430	\$10,500	\$10,500	\$0	(\$10,500)	-100.00%
433001 - GENERAL LEGAL SERVICE	\$0	\$0	\$500	\$500	\$0	(\$500)	-100.00%
433010 - CONSULTING SERVICES	\$0	\$430	\$10,000	\$10,000	\$0	(\$10,000)	-100.00%
44 - Contractual Services	\$132,284	\$118,238	\$232,200	\$232,200	\$0	(\$232,200)	-100.00%
443001 - IP NETWORK SERVICES	\$5,360	\$6,121	\$30,600	\$30,600	\$0	(\$30,600)	-100.00%
443004 - COMPUTER HARDWARE MAINT	\$7,925	\$6,867	\$10,650	\$10,650	\$0	(\$10,650)	-100.00%
443005 - COMP SOFTWARE MAINTENANCE	\$71,147	\$74,455	\$76,000	\$76,000	\$0	(\$76,000)	-100.00%
443006 - TELECOM MAINTENANCE	\$10,630	\$4,248	\$44,450	\$44,450	\$0	(\$44,450)	-100.00%
443007 - EQUIPMENT MAINTENANCE	\$22,072	\$17,898	\$20,000	\$20,000	\$0	(\$20,000)	-100.00%
443008 - BUILDING MAINTENANCE	\$15,150	\$5,003	\$15,000	\$15,000	\$0	(\$15,000)	-100.00%
443036 - Radio Maintenance	\$0	\$3,646	\$35,500	\$35,500	\$0	(\$35,500)	-100.00%
45 - Other Cont. Services	\$70,378	\$59,637	\$31,650	\$31,650	\$0	(\$31,650)	-100.00%
450003 - PRINTING & PUBLISHING SERVICES	\$71	\$0	\$150	\$150	\$0	(\$150)	-100.00%
450013 - SERVICE CHARGE	\$9,492	\$9,492	\$9,500	\$9,500	\$0	(\$9,500)	-100.00%
453002 - WIRELINE CONNECT FEE	\$24,537	\$18,417	\$0	\$0	\$0	\$0	0.00%
453003 - WIRELESS CONNECT FEE	\$10,075	\$5,539	\$0	\$0	\$0	\$0	0.00%
453004 - TELEPHONE SERVICE	\$840	\$986	\$1,000	\$1,000	\$0	(\$1,000)	-100.00%
453010 - MOBILE DATA SERVICE	\$16,685	\$17,961	\$18,500	\$18,500	\$0	(\$18,500)	-100.00%
454001 - PUBLIC RELATIONS	\$2,010	\$1,780	\$2,500	\$2,500	\$0	(\$2,500)	-100.00%
458001 - TRAINING & SCHOOLS	\$1,933	\$2,348	\$0	\$0	\$0	\$0	0.00%
458002 - MEETING AND CONVENTION	\$4,598	\$2,977	\$0	\$0	\$0	\$0	0.00%
458003 - DUES & SUBSCRIPTIONS	\$137	\$137	\$0	\$0	\$0	\$0	0.00%
458005 - INFO SYSTEMS TRAINING	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
46 - Supplies	\$2,645	\$1,622	\$8,450	\$8,450	\$0	(\$8,450)	-100.00%
461003 - COMPUTER SUPPLIES	\$390	\$0	\$750	\$750	\$0	(\$750)	-100.00%
461035 - EMD SUPPLIES	\$117	\$147	\$0	\$0	\$0	\$0	0.00%
461041 - COMMUNICATIONS SUPPLIES	\$2,138	\$1,475	\$1,700	\$1,700	\$0	(\$1,700)	-100.00%
465003 - OFFICE FURNITURE	\$0	\$0	\$6,000	\$6,000	\$0	(\$6,000)	-100.00%
47 - Capital	\$139,832	\$792,642	\$312,550	\$557,350	\$500,000	\$187,450	59.97%
475002 - TELECOM EQUIPMENT-CAPITAL	\$0	\$13,099	\$70,200	\$130,400	\$0	(\$70,200)	-100.00%
475004 - COMPUTER HARDWARE-CAPITAL	\$40,549	\$26,147	\$14,100	\$14,100	\$0	(\$14,100)	-100.00%
475005 - COMPUTER SOFTWARE-CAPITAL	\$4,600	\$5,108	\$24,250	\$24,250	\$0	(\$24,250)	-100.00%
475009 - COMMS EQUIPMENT-CAPITAL	\$42,103	\$742,339	\$189,500	\$374,100	\$500,000	\$310,500	163.85%
475013 - MOBILE DATA	\$52,580	\$5,950	\$14,500	\$14,500	\$0	(\$14,500)	-100.00%
48 - Debt Service	\$0	\$244,661	\$0	\$0	\$0	\$0	0.00%
481013 - EQUIPMENT LEASE PRINCIPAL	\$0	\$244,661	\$0	\$0	\$0	\$0	0.00%
49 - Other Financing Uses	\$0	\$0	\$0	\$371,158	\$0	\$0	0.00%
493029 - TRANSFER TO JETSB	\$0	\$0	\$0	\$371,158	\$0	\$0	0.00%
122 - Motor Fuel Tax Fund	(\$82,253)	\$601,483	(\$5,250)	(\$5,250)	(\$26,000)	(\$129,250)	2461.90%
Revenue	(\$1,050,908)	(\$829,842)	(\$930,250)	(\$930,250)	(\$876,000)	(\$54,250)	5.83%
12275400 - MFTPWAdministration	(\$1,050,908)	(\$829,842)	(\$930,250)	(\$930,250)	(\$876,000)	(\$54,250)	5.83%
33 - Intergovernmental	(\$1,050,780)	(\$828,704)	(\$930,100)	(\$925,000)	(\$875,000)	(\$55,100)	5.92%
333503 - MOTOR FUEL TAX	(\$1,025,007)	(\$802,884)	(\$905,100)	(\$900,000)	(\$850,000)	(\$55,100)	6.09%
333505 - HIGH GROWTH CITIES PROG	(\$25,773)	(\$25,820)	(\$25,000)	(\$25,000)	(\$25,000)	\$0	0.00%
36 - Invests & Contribs	(\$128)	(\$1,138)	(\$150)	(\$5,250)	(\$1,000)	\$850	-566.67%
336101 - INTEREST INCOME	(\$128)	(\$1,138)	(\$150)	(\$5,250)	(\$1,000)	\$850	-566.67%
39 - Other Sources	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
339106 - CAPITAL IMPROVEMENT FUND	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Expense	\$968,656	\$1,431,325	\$925,000	\$925,000	\$850,000	(\$75,000)	-8.11%
12275400 - MFTPWAdministration	\$968,656	\$1,431,325	\$925,000	\$925,000	\$850,000	(\$75,000)	-8.11%
44 - Contractual Services	\$968,656	\$1,431,325	\$925,000	\$925,000	\$850,000	(\$75,000)	-8.11%
443012 - STREET SURFACING-MAINT	\$913,675	\$1,356,325	\$925,000	\$925,000	\$775,000	(\$150,000)	-16.22%
443013 - CRACK SEALING	\$54,981	\$75,000	\$0	\$0	\$75,000	\$75,000	0.00%
443033 - PAVEMENT STRIPING	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
443035 - CEMETERY RD CONS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
123 - Impact Fee Fund	(\$16,404)	\$95,372	\$99,500	\$85,400	\$201,620	\$197,880	198.87%
Revenue	(\$16,404)	(\$4,628)	(\$500)	(\$14,600)	(\$48,380)	\$47,880	-9576.00%
12320300 - ImpactFeesCommDev	(\$16,404)	(\$4,628)	(\$500)	(\$14,600)	(\$48,380)	\$47,880	-9576.00%
32 - Licenses & Permits	(\$16,059)	(\$3,100)	\$0	(\$8,600)	(\$47,880)	\$47,880	0.00%
332204 - STORMWATER MANAGEMENT	\$0	\$0	\$0	\$0	(\$14,000)	\$14,000	0.00%
332205 - SIDEWALKS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
332210 - MERIT CLUB ROAD	(\$1,000)	(\$2,100)	\$0	\$0	\$0	\$0	0.00%
332211 - MISC SUBDIVISION ROAD	(\$15,059)	(\$1,000)	\$0	(\$8,600)	(\$33,880)	\$33,880	0.00%
332212 - ESTATES AT CHURCHILL HUNT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
332216 - CONNECTION FEES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
36 - Invests & Contribs	(\$345)	(\$1,528)	(\$500)	(\$6,000)	(\$500)	\$0	0.00%
336101 - INTEREST INCOME	(\$345)	(\$1,528)	(\$500)	(\$6,000)	(\$500)	\$0	0.00%
Expense	\$0	\$100,000	\$100,000	\$100,000	\$250,000	\$150,000	150.00%
12320300 - ImpactFeesCommDev	\$0	\$100,000	\$100,000	\$100,000	\$250,000	\$150,000	150.00%
49 - Other Financing Uses	\$0	\$100,000	\$100,000	\$100,000	\$250,000	\$150,000	150.00%
493004 - IMPACT FEE FUND	\$0	\$100,000	\$100,000	\$100,000	\$250,000	\$150,000	150.00%
124 - PD Restricted Revenue Fund	(\$4,073)	(\$5,042)	(\$40)	(\$6,045)	(\$5,000)	\$4,960	-12400.00%
Revenue	(\$4,073)	(\$5,042)	(\$40)	(\$6,045)	(\$5,000)	\$4,960	-12400.00%
12440150 - PDForefeiture	(\$4,073)	(\$5,042)	(\$40)	(\$6,045)	(\$5,000)	\$4,960	-12400.00%

Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
35 - Fines & Forfeitures	(\$4,021)	(\$4,999)	\$0	(\$6,000)	(\$5,000)	\$5,000	0.00%
335201 - DARE FORFEITED FUNDS	(\$4,021)	(\$4,999)	\$0	(\$6,000)	(\$5,000)	\$5,000	0.00%
36 - Invests & Contribs	(\$52)	(\$42)	(\$40)	(\$45)	\$0	(\$40)	100.00%
336101 - INTEREST INCOME	(\$52)	(\$42)	(\$40)	(\$45)	\$0	(\$40)	100.00%
336407 - DARE CONTRIBUTIONS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Expense	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
12440150 - PDForfeiture	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
45 - Other Cont. Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
450014 - DARE PROGRAM	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
46 - Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
461001 - OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
465004 - COMPUTER HARDWARE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
465005 - COMPUTER SOFTWARE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
131 - Capital Improvement Fund	\$1,209,536	\$1,195,919	\$1,596,636	\$305,031	\$1,018,900	(\$2,287,464)	-143.27%
Revenue	(\$2,787,345)	(\$5,774,437)	(\$5,976,864)	(\$6,777,886)	(\$5,122,000)	(\$854,864)	14.30%
13110100 - CapitalAdministration	(\$2,557,876)	(\$5,411,803)	(\$5,012,500)	(\$5,806,500)	(\$5,057,000)	\$44,500	-0.89%
31 - Taxes	(\$956,990)	(\$4,725,680)	(\$4,700,000)	(\$4,800,000)	(\$4,800,000)	\$100,000	-2.13%
331303 - HOME RULE SALES TAX	(\$956,990)	(\$4,725,680)	(\$4,700,000)	(\$4,800,000)	(\$4,800,000)	\$100,000	-2.13%
33 - Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
333407 - CEMETERY ROAD REIMB-IDOT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
333411 - ROAD GRANT DADA	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
333412 - LAKE COUNTY GRANT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
333413 - TOWNSHIP REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
36 - Invests & Contribs	(\$886)	(\$20,431)	(\$2,500)	(\$6,500)	(\$7,000)	\$4,500	-180.00%
336101 - INTEREST INCOME	(\$765)	(\$6,911)	(\$2,500)	(\$6,500)	(\$7,000)	\$4,500	-180.00%
336401 - CONTRIBUTIONS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
336410 - WELTON PLAZA	(\$121)	(\$13,520)	\$0	\$0	\$0	\$0	0.00%
39 - Other Sources	(\$1,600,000)	(\$665,693)	(\$310,000)	(\$1,000,000)	(\$250,000)	(\$60,000)	19.35%
339101 - GENERAL FUND	(\$1,600,000)	(\$500,000)	\$0	(\$750,000)	\$0	\$0	0.00%
339104 - IMPACT FEE FUND	\$0	(\$100,000)	(\$100,000)	(\$100,000)	(\$250,000)	\$150,000	-150.00%
339106 - CAPITAL IMPROVEMENT FUND	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
339201 - SALE OF MISC ASSETS	\$0	(\$65,693)	(\$210,000)	(\$150,000)	\$0	(\$210,000)	100.00%
13150100 - CapitalFDAdministration	(\$229,469)	(\$362,634)	(\$964,364)	(\$971,386)	(\$65,000)	(\$899,364)	93.26%
33 - Intergovernmental	(\$229,469)	(\$140,000)	(\$471,864)	(\$481,364)	(\$65,000)	(\$406,864)	86.22%
333101 - SCBA & ACCESSORIES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
333102 - FIRE GRANT	(\$229,469)	(\$140,000)	(\$471,864)	(\$481,364)	(\$65,000)	(\$406,864)	86.22%
36 - Invests & Contribs	\$0	(\$222,634)	(\$492,500)	(\$490,022)	\$0	(\$492,500)	100.00%
336401 - CONTRIBUTIONS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
336415 - WWFPD Donation	\$0	(\$222,634)	(\$492,500)	(\$490,022)	\$0	(\$492,500)	100.00%
Expense	\$3,996,881	\$6,970,356	\$7,573,500	\$7,082,917	\$6,140,900	(\$1,432,600)	-18.92%
13100000 - Capital Improvement Fund	\$0	\$0	\$0	\$0	\$37,500	\$37,500	0.00%
47 - Capital	\$0	\$0	\$0	\$0	\$37,500	\$37,500	0.00%
475004 - COMPUTER HARDWARE-CAPITAL	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
475005 - COMPUTER SOFTWARE-CAPITAL	\$0	\$0	\$0	\$0	\$37,500	\$37,500	0.00%
475012 - SOFTWARE REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
13110100 - CapitalAdministration	\$0	\$0	\$0	\$0	\$100,000	\$100,000	0.00%
47 - Capital	\$0	\$0	\$0	\$0	\$100,000	\$100,000	0.00%
473003 - BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$0	\$100,000	\$100,000	0.00%
475012 - SOFTWARE REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
13120100 - CapitalCommunityDevelopment	\$0	\$0	\$0	\$0	\$100,000	\$100,000	0.00%
47 - Capital	\$0	\$0	\$0	\$0	\$100,000	\$100,000	0.00%
474005 - EAST GRAND ENHANCEMENTS	\$0	\$0	\$0	\$0	\$100,000	\$100,000	0.00%
475020 - DATA PROCESSING SYSTEM	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
13140100 - CapitalPDAdministration	\$450,165	\$482,946	\$238,000	\$284,653	\$397,850	\$159,850	67.16%
47 - Capital	\$450,165	\$482,946	\$238,000	\$284,653	\$397,850	\$159,850	67.16%
473003 - BUILDING IMPROVEMENTS	\$190,263	\$214,718	\$25,000	\$23,653	\$162,850	\$137,850	551.40%
475202 - VEHICLES	\$259,902	\$268,228	\$213,000	\$261,000	\$235,000	\$22,000	10.33%
13150100 - CapitalFDAdministration	\$824,014	\$473,456	\$1,340,000	\$1,335,044	\$515,000	(\$825,000)	-61.57%
47 - Capital	\$824,014	\$473,456	\$1,340,000	\$1,335,044	\$515,000	(\$825,000)	-61.57%
473003 - BUILDING IMPROVEMENTS	\$0	\$27,239	\$80,000	\$80,000	\$80,000	\$0	0.00%
475010 - PRE-EMPTION SYSTEM	\$449	\$5,261	\$5,000	\$5,000	\$5,000	\$0	0.00%
475016 - MATCHING GRANT PROGRAM	\$256,264	\$155,395	\$95,000	\$95,000	\$65,000	(\$30,000)	-31.58%
475017 - WARNING SIRENS	\$0	\$0	\$25,000	\$25,000	\$25,000	\$0	0.00%
475019 - EMS SOFTWARE UPGRADE	\$0	\$0	\$60,000	\$60,000	\$0	(\$60,000)	-100.00%
475202 - VEHICLES	\$567,301	\$285,561	\$1,075,000	\$1,070,044	\$340,000	(\$735,000)	-68.37%
13175100 - CapitalPWAdministration	\$242,583	\$566,369	\$651,500	\$644,500	\$496,500	(\$155,000)	-23.79%
47 - Capital	\$242,583	\$566,369	\$651,500	\$644,500	\$496,500	(\$155,000)	-23.79%
473003 - BUILDING IMPROVEMENTS	\$0	\$31,613	\$25,000	\$15,000	\$36,500	\$11,500	46.00%
474004 - STREET LIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
475007 - DATA PROCESSING-CAPITAL	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
475103 - HEAVY EQUIPMENT	\$23,462	\$60,366	\$347,500	\$347,500	\$82,000	(\$265,500)	-76.40%
475202 - VEHICLES	\$219,121	\$474,390	\$279,000	\$282,000	\$378,000	\$99,000	35.48%
13175150 - CapitalInfrastructure	\$2,480,119	\$5,447,586	\$5,344,000	\$4,818,720	\$4,494,050	(\$849,950)	-15.90%
43 - Prof & Tech Services	\$229,811	\$495,448	\$340,000	\$370,000	\$395,000	\$55,000	16.18%
433008 - ENGINEERING CONSULTANT	\$229,811	\$495,448	\$340,000	\$370,000	\$395,000	\$55,000	16.18%
433015 - GREENLEAF ST. ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
433016 - CEMETERY ROAD ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
44 - Contractual Services	\$2,020,235	\$4,509,254	\$3,960,000	\$3,660,000	\$3,342,000	(\$618,000)	-15.61%
443012 - STREET SURFACING-MAINT	\$1,970,235	\$4,459,254	\$3,935,000	\$3,635,000	\$3,317,000	(\$618,000)	-15.71%

Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
443014 - PAVEMENT MARKING	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
443015 - PUBLIC SIDEWALK	\$50,000	\$50,000	\$25,000	\$25,000	\$25,000	\$0	0.00%
443035 - CEMETERY RD CONS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
45 - Other Cont. Services	\$922	\$8,331	\$8,500	\$6,000	\$1,000	(\$7,500)	-88.24%
450016 - PROPERTY TAXES	\$922	\$8,331	\$8,500	\$6,000	\$1,000	(\$7,500)	-88.24%
47 - Capital	\$229,151	\$434,553	\$1,035,500	\$782,720	\$756,050	(\$279,450)	-26.99%
471001 - FLOOD PLAIN	\$79,073	\$181,928	\$200,000	\$5,000	\$0	(\$200,000)	-100.00%
471002 - LAND ACQUISITION	\$10,146	\$0	\$0	\$0	\$50,000	\$50,000	0.00%
471003 - APPRAISAL FEES	\$0	\$0	\$1,000	\$1,000	\$0	(\$1,000)	-100.00%
472002 - RTE 132/41 COST SHARING	\$0	\$0	\$40,000	\$0	\$40,000	\$0	0.00%
472006 - DRAINAGE IMPROVEMENTS	\$36,302	\$70,133	\$200,000	\$175,000	\$153,050	(\$46,950)	-23.48%
472007 - DETENTION IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
472008 - WASHINGTON STREET 8214	\$0	\$6,604	\$0	\$0	\$0	\$0	0.00%
472011 - SIDEWALK IMPROVEMENTS	\$0	\$0	\$175,000	\$298,900	\$125,000	(\$50,000)	-28.57%
473003 - BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$0	\$85,000	\$85,000	0.00%
473005 - DEMOLITION COSTS	\$0	\$27,563	\$10,000	\$6,250	\$0	(\$10,000)	-100.00%
473006 - SECURITY IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
474002 - VILLAGE PARK	\$46,767	\$74,216	\$75,000	\$75,000	\$0	(\$75,000)	-100.00%
475020 - DATA PROCESSING SYSTEM	\$0	\$0	\$212,500	\$100,000	\$137,500	(\$75,000)	-35.29%
475021 - INTER/INTRA NETWORK PROJ	\$56,863	\$74,109	\$122,000	\$121,570	\$165,500	\$43,500	35.66%
141 - Bond Fund	\$275	(\$213)	(\$500)	(\$1,168)	\$0	\$23,000	-4600.00%
Revenue	(\$2,471,900)	(\$2,465,195)	(\$2,048,075)	(\$2,047,575)	(\$2,059,325)	\$11,250	-0.55%
14114000 - DebtAdministration	(\$2,471,900)	(\$2,465,195)	(\$2,048,075)	(\$2,047,575)	(\$2,059,325)	\$11,250	-0.55%
36 - Invests & Contribs	(\$225)	\$0	(\$500)	\$0	\$0	(\$500)	100.00%
336101 - INTEREST INCOME	(\$225)	\$0	(\$500)	\$0	\$0	(\$500)	100.00%
39 - Other Sources	(\$2,471,675)	(\$2,465,195)	(\$2,047,575)	(\$2,047,575)	(\$2,059,325)	\$11,750	-0.57%
339101 - GENERAL FUND	(\$2,305,235)	(\$2,299,955)	(\$2,047,575)	(\$2,047,575)	(\$2,059,325)	\$11,750	-0.57%
339107 - BOND FUND	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
339110 - WATER & SEWER OPERATING FUND	(\$166,440)	(\$165,240)	\$0	\$0	\$0	\$0	0.00%
339303 - Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
339304 - Bond Premium	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Expense	\$2,472,175	\$2,464,983	\$2,047,575	\$2,046,408	\$2,059,325	\$11,750	0.57%
14114000 - DebtAdministration	\$2,472,175	\$2,464,983	\$2,047,575	\$2,046,408	\$2,059,325	\$11,750	0.57%
43 - Prof & Tech Services	\$0	\$1,108	\$2,000	\$833	\$2,000	\$0	0.00%
433001 - GENERAL LEGAL SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
433006 - FINANCIAL SERVICES	\$0	\$1,108	\$2,000	\$833	\$2,000	\$0	0.00%
433014 - BOND RATING COST	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
48 - Debt Service	\$2,472,175	\$2,463,875	\$2,045,575	\$2,045,575	\$2,057,325	\$11,750	0.57%
481002 - 2004 REFUNDING BOND	\$400,000	\$405,000	\$0	\$0	\$0	\$0	0.00%
481003 - 2009 REFUNDING BOND	\$760,000	\$775,000	\$795,000	\$795,000	\$830,000	\$35,000	4.40%
481004 - 2011 GO BONDS	\$875,000	\$930,000	\$975,000	\$975,000	\$995,000	\$20,000	2.05%
481006 - 2004 REFUNDING BOND	\$16,100	\$8,100	\$0	\$0	\$0	\$0	0.00%
481007 - 2009 REFUNDING BOND	\$96,875	\$74,075	\$50,825	\$50,825	\$26,975	(\$23,850)	-46.93%
481008 - 2011 GO BONDS	\$322,850	\$270,350	\$223,850	\$223,850	\$204,350	(\$19,500)	-8.71%
481010 - 2004 REFUNDING BOND	\$450	\$450	\$0	\$0	\$0	\$0	0.00%
481011 - 2009 REFUNDING BOND	\$450	\$450	\$450	\$450	\$500	\$50	11.11%
481012 - 2011 GO BONDS	\$450	\$450	\$450	\$450	\$500	\$50	11.11%
49 - Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
493017 - PAYMENT TO ESCROW	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
142 - Special Service Area #2	\$411	\$335	\$225	\$225	\$0	\$543	241.33%
Revenue	(\$41,134)	(\$41,789)	(\$41,124)	(\$41,124)	(\$41,508)	\$384	-0.93%
14214000 - SSA2Debt	(\$41,134)	(\$41,789)	(\$41,124)	(\$41,124)	(\$41,508)	\$384	-0.93%
31 - Taxes	(\$41,096)	(\$41,789)	(\$41,124)	(\$41,124)	(\$41,508)	\$384	-0.93%
331106 - ROAD & BRIDGE	(\$41,096)	(\$41,789)	(\$41,124)	(\$41,124)	(\$41,508)	\$384	-0.93%
36 - Invests & Contribs	(\$38)	\$0	\$0	\$0	\$0	\$0	0.00%
336101 - INTEREST INCOME	(\$38)	\$0	\$0	\$0	\$0	\$0	0.00%
Expense	\$41,545	\$42,124	\$41,349	\$41,349	\$41,508	\$159	0.38%
14214000 - SSA2Debt	\$41,545	\$42,124	\$41,349	\$41,349	\$41,508	\$159	0.38%
48 - Debt Service	\$41,545	\$42,124	\$41,349	\$41,349	\$41,508	\$159	0.38%
481001 - 2001 SSA #2 PRINCIPAL	\$29,000	\$31,000	\$32,000	\$32,000	\$34,000	\$2,000	6.25%
481005 - SSA #2 INTEREST	\$12,095	\$10,674	\$9,124	\$9,124	\$7,508	(\$1,616)	-17.71%
481009 - SSA #2 FEES	\$450	\$450	\$225	\$225	\$0	(\$225)	-100.00%
211 - Golf Course Fund	(\$30,768)	(\$30,785)	\$100,000	\$0	\$0	(\$100,000)	-100.00%
Revenue	(\$50,018)	(\$50,035)	\$0	\$0	\$0	\$0	0.00%
21113000 - GolfAdministration	(\$50,018)	(\$50,035)	\$0	\$0	\$0	\$0	0.00%
36 - Invests & Contribs	(\$50,018)	(\$50,035)	\$0	\$0	\$0	\$0	0.00%
336101 - INTEREST INCOME	(\$18)	(\$35)	\$0	\$0	\$0	\$0	0.00%
336401 - CONTRIBUTIONS	(\$50,000)	(\$50,000)	\$0	\$0	\$0	\$0	0.00%
Expense	\$19,250	\$19,250	\$100,000	\$0	\$0	(\$100,000)	-100.00%
21113000 - GolfAdministration	\$19,250	\$19,250	\$100,000	\$0	\$0	(\$100,000)	-100.00%
43 - Prof & Tech Services	\$0	\$0	\$100,000	\$0	\$0	(\$100,000)	-100.00%
433001 - GENERAL LEGAL SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
433010 - CONSULTING SERVICES	\$0	\$0	\$100,000	\$0	\$0	(\$100,000)	-100.00%
45 - Other Cont. Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
450016 - PROPERTY TAXES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
46 - Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
461008 - MISC OTHER SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
47 - Capital	\$19,250	\$19,250	\$0	\$0	\$0	\$0	0.00%
473001 - DEPRECIATION-BUILDINGS&IMP	\$19,250	\$19,250	\$0	\$0	\$0	\$0	0.00%

Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
221 - Water & Sewer Operating Fund	\$239,218	\$63,780	\$3,773,185	(\$248,586)	\$343,547	(\$2,153,638)	-57.08%
Revenue	(\$7,883,238)	(\$8,051,713)	(\$8,170,000)	(\$8,554,000)	(\$8,808,000)	\$638,000	-7.81%
22175500 - W&SPublicWorks	(\$7,883,238)	(\$8,051,713)	(\$8,170,000)	(\$8,554,000)	(\$8,808,000)	\$638,000	-7.81%
32 - Licenses & Permits	(\$123,963)	(\$119,970)	\$0	\$0	\$0	\$0	0.00%
332213 - MISC SUBDIVISION CONNECT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
332214 - ESTATES AT CHURCHILL HUNT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
332215 - THOMAS PLACE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
332216 - CONNECTION FEES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
332217 - MISC SUBDIVISION CONN	(\$36,618)	(\$31,525)	\$0	\$0	\$0	\$0	0.00%
332218 - ORCHARD VALLEY ESTATES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
332219 - ESTATES AT CHURCHILL HUNT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
332220 - THOMAS PLACE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
332221 - FRONTAGE FEES	(\$87,345)	(\$88,445)	\$0	\$0	\$0	\$0	0.00%
34 - Charges for Services	(\$7,677,332)	(\$7,850,908)	(\$8,084,000)	(\$8,443,500)	(\$8,692,000)	\$608,000	-7.52%
334109 - MISC. OTHER CHARGES	(\$21,592)	(\$31,418)	(\$15,000)	(\$18,000)	(\$15,000)	\$0	0.00%
334111 - TOWER/ANTENNAE LEASE	(\$185,989)	(\$150,835)	(\$265,000)	(\$200,000)	(\$250,000)	(\$15,000)	5.66%
334113 - REIMBURSEABLE CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
334401 - RECYCLING REVENUE	(\$3,431)	(\$661)	(\$1,000)	(\$8,000)	(\$1,000)	\$0	0.00%
334402 - CUSTOMER SALES-SEWER	(\$1,802,740)	(\$1,623,537)	(\$1,850,000)	(\$1,850,000)	(\$1,950,000)	\$100,000	-5.41%
334801 - CUSTOMER SALES-WATER	(\$5,612,594)	(\$5,994,009)	(\$5,940,000)	(\$6,350,000)	(\$6,450,000)	\$510,000	-8.59%
334802 - COLLECTION REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
334803 - METER SALES	(\$19,360)	(\$17,761)	(\$12,000)	(\$15,000)	(\$15,000)	\$3,000	-25.00%
334804 - HYDRANT CHARGES	(\$30,800)	(\$30,800)	\$0	\$0	(\$10,000)	\$10,000	0.00%
334805 - METER RENTAL	(\$827)	(\$1,888)	(\$1,000)	(\$2,500)	(\$1,000)	\$0	0.00%
35 - Fines & Forfeitures	(\$80,093)	(\$73,218)	(\$80,000)	(\$80,000)	(\$80,000)	\$0	0.00%
335107 - WATER PENALTIES	(\$80,093)	(\$73,218)	(\$80,000)	(\$80,000)	(\$80,000)	\$0	0.00%
36 - Invests & Contribs	(\$1,395)	(\$7,617)	(\$6,000)	(\$30,500)	(\$36,000)	\$30,000	-500.00%
336101 - INTEREST INCOME	(\$1,395)	(\$56)	(\$1,000)	(\$500)	(\$1,000)	\$0	0.00%
336102 - INTEREST ON INVESTMENTS	\$0	(\$2,958)	(\$5,000)	(\$30,000)	(\$35,000)	\$30,000	-600.00%
336103 - UNREALIZED GAIN/LOSS	\$0	(\$4,603)	\$0	\$0	\$0	\$0	0.00%
39 - Other Sources	(\$455)	\$0	\$0	\$0	\$0	\$0	0.00%
339202 - SALE OF FIXED ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
339602 - DAMAGE TO VLG PROPERTY	(\$455)	\$0	\$0	\$0	\$0	\$0	0.00%
Expense	\$8,122,455	\$8,115,492	\$11,943,185	\$8,305,414	\$9,151,547	(\$2,791,638)	-23.37%
22175500 - W&SPublicWorks	\$8,122,455	\$8,115,492	\$11,943,185	\$8,305,414	\$9,151,547	(\$2,791,638)	-23.37%
41 - Salaries & Wages	\$981,799	\$885,027	\$1,019,840	\$969,389	\$1,034,750	\$14,910	1.46%
411001 - SALARIES-REGULAR	\$855,065	\$759,291	\$838,000	\$787,000	\$855,500	\$17,500	2.09%
411002 - SALARIES-PART TIME	\$0	\$31,131	\$52,000	\$52,000	\$48,250	(\$3,750)	-7.21%
411005 - SALARIES-SICK LV BUYBACK	\$5,771	\$4,992	\$6,000	\$6,859	\$7,000	\$1,000	16.67%
411008 - LONGEVITY	\$3,640	\$3,440	\$3,840	\$3,530	\$4,000	\$160	4.17%
413001 - OVERTIME	\$117,323	\$86,172	\$120,000	\$120,000	\$120,000	\$0	0.00%
42 - Employee Benefits	\$688,401	\$740,742	\$724,490	\$696,515	\$691,123	(\$33,367)	-4.61%
421001 - MEDICAL INSURANCE	\$234,024	\$277,587	\$245,000	\$223,800	\$207,900	(\$37,100)	-15.14%
421002 - DENTAL INSURANCE	\$3,255	\$2,406	\$2,600	\$2,600	\$2,600	\$0	0.00%
421003 - LIFE INSURANCE	\$1,327	\$1,568	\$1,600	\$1,600	\$1,600	\$0	0.00%
422001 - SOCIAL SECURITY	\$58,724	\$53,857	\$63,750	\$61,250	\$63,750	\$0	0.00%
422002 - MEDICARE	\$13,967	\$12,792	\$15,000	\$14,750	\$15,000	\$0	0.00%
423001 - IL MUNIC RETIREMENT FUND	\$115,651	\$109,700	\$128,000	\$124,500	\$123,150	(\$4,850)	-3.79%
424001 - TUITION REIMBURSEMENT	\$0	\$412	\$0	\$100	\$0	\$0	0.00%
425001 - UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
426001 - WORKERS COMP INSURANCE	\$249,720	\$269,312	\$255,800	\$255,800	\$263,375	\$7,575	2.96%
429001 - WELLNESS PROGRAM	\$208	\$241	\$275	\$375	\$300	\$25	9.09%
429002 - EMPLOYEE AWARDS/RECOG	\$180	\$136	\$200	\$150	\$200	\$0	0.00%
429003 - EMPLOYEE ASSISTANCE	\$293	\$287	\$300	\$300	\$336	\$36	12.00%
429004 - CLOTHING ALLOWANCE	\$3,742	\$4,608	\$4,675	\$4,325	\$4,675	\$0	0.00%
429005 - UNIFORM ALLOWANCE	\$0	\$30	\$30	\$0	\$30	\$0	0.00%
429007 - UNIFORM SERVICE	\$4,525	\$4,949	\$4,700	\$4,500	\$5,000	\$300	6.38%
429011 - AUTO ALLOWANCE	\$1,846	\$1,920	\$1,920	\$1,920	\$1,920	\$0	0.00%
429012 - COMMUTING BENEFIT	\$80	\$40	\$140	\$200	\$140	\$0	0.00%
429013 - MEDICAL EXPENSE	\$793	\$589	\$500	\$345	\$817	\$317	63.40%
429014 - CDL REIMBURSEMENT	\$66	\$307	\$0	\$0	\$330	\$330	0.00%
43 - Prof & Tech Services	\$15,795	\$15,411	\$20,515	\$10,927	\$20,905	\$390	1.90%
433001 - GENERAL LEGAL SERVICE	\$656	\$0	\$1,500	\$500	\$1,500	\$0	0.00%
433004 - LABOR ATTORNEY	\$575	\$0	\$2,500	\$500	\$2,500	\$0	0.00%
433005 - AUDIT FEES	\$13,650	\$12,707	\$13,000	\$8,350	\$13,000	\$0	0.00%
433010 - CONSULTING SERVICES	\$188	\$1,698	\$2,775	\$600	\$2,775	\$0	0.00%
433018 - PERSONNEL TESTING	\$0	\$202	\$0	\$273	\$360	\$360	0.00%
433019 - CDL SCREENING	\$726	\$804	\$740	\$704	\$770	\$30	4.05%
44 - Contractual Services	\$4,122,291	\$4,170,806	\$7,642,415	\$4,127,069	\$4,178,690	(\$3,463,725)	-45.32%
441001 - JULIE SERVICE	\$5,767	\$9,834	\$7,000	\$7,000	\$7,000	\$0	0.00%
441102 - METER TESTING	\$9,073	\$8,431	\$9,500	\$8,160	\$8,300	(\$1,200)	-12.63%
441103 - SEWER TELEVISIONING	\$103,819	\$0	\$0	\$0	\$0	\$0	0.00%
441104 - WASTE REMOVAL	\$2,348	\$7,300	\$8,000	\$8,300	\$8,300	\$300	3.75%
441105 - NORTH SHORE SANITARY DIST	\$172	\$97	\$250	\$125	\$250	\$0	0.00%
441107 - WATER TOWER MAINT.	\$262,690	\$424,182	\$332,265	\$332,265	\$314,665	(\$17,600)	-5.30%
441108 - WATER PURCHASE CLJAWA	\$3,398,047	\$3,452,690	\$6,900,000	\$3,450,000	\$3,500,000	(\$3,400,000)	-49.28%
442301 - CUSTODIAL SERVICE	\$4,245	\$3,893	\$4,500	\$6,167	\$6,180	\$1,680	37.33%
443001 - IP NETWORK SERVICES	\$1,182	\$739	\$775	\$686	\$3,700	\$2,925	377.42%
443004 - COMPUTER HARDWARE MAINT	\$6,280	\$6,399	\$9,925	\$5,212	\$6,000	(\$3,925)	-39.55%

Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
443005 - COMP SOFTWARE MAINTENANCE	\$49,068	\$57,589	\$32,875	\$28,203	\$29,645	(\$3,230)	-9.83%
443006 - TELECOM MAINTENANCE	\$873	\$1,738	\$1,850	\$1,894	\$1,775	(\$75)	-4.05%
443007 - EQUIPMENT MAINTENANCE	\$12,574	\$9,583	\$12,800	\$12,800	\$12,800	\$0	0.00%
443008 - BUILDING MAINTENANCE	\$22,287	\$20,456	\$13,000	\$13,000	\$13,000	\$0	0.00%
443010 - AUTO & TRUCK MAINT	\$103,016	\$43,524	\$100,000	\$46,604	\$65,000	(\$35,000)	-35.00%
443017 - LANDSCAPE MAINTENANCE	\$1,045	\$1,733	\$2,280	\$1,880	\$2,280	\$0	0.00%
443020 - PUMPING-MAINTENANCE	\$25,128	\$25,298	\$36,900	\$36,870	\$42,500	\$5,600	15.18%
443021 - SERVICES-MAINTENANCE	\$5,674	\$3,897	\$7,000	\$7,000	\$7,000	\$0	0.00%
443022 - HYDRANT & VALVE-MAINT	\$54,962	\$64,540	\$115,000	\$115,000	\$100,000	(\$15,000)	-13.04%
443023 - MANHOLE-MAINTENANCE	\$0	\$1,674	\$3,000	\$2,000	\$3,000	\$0	0.00%
443025 - MISCELLANEOUS-MAINTENANC	\$1,616	\$2,073	\$2,400	\$3,487	\$2,400	\$0	0.00%
443026 - MAINS-MAINTENANCE	\$46,624	\$19,675	\$33,000	\$33,000	\$36,000	\$3,000	9.09%
443033 - PAVEMENT STRIPING	\$3,374	\$3,123	\$4,000	\$4,000	\$4,000	\$0	0.00%
444201 - EQUIPMENT RENTAL	\$73	\$0	\$2,885	\$1,000	\$2,885	\$0	0.00%
444202 - OFFICE MACHINE RENTAL	\$998	\$981	\$1,610	\$1,256	\$1,610	\$0	0.00%
444203 - POSTAGE METER	\$1,358	\$1,358	\$1,600	\$1,160	\$400	(\$1,200)	-75.00%
45 - Other Cont. Services	\$104,709	\$110,601	\$135,760	\$127,748	\$125,549	(\$10,211)	-7.52%
450003 - PRINTING & PUBLISHING SERVICES	\$10,779	\$10,807	\$13,000	\$11,733	\$12,600	(\$400)	-3.08%
450013 - SERVICE CHARGE	\$3,935	\$4,007	\$4,000	\$4,027	\$4,030	\$30	0.75%
450017 - BANK CHARGES	\$13,411	\$6,692	\$13,000	\$13,000	\$13,000	\$0	0.00%
450020 - PROPERTY LIEN FEES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
450023 - COLLECTION FEES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
452001 - LIABILITY INSURANCE	\$19,942	\$18,549	\$15,810	\$15,810	\$14,865	(\$945)	-5.98%
452002 - AUTO INSURANCE	\$12,900	\$24,732	\$32,560	\$32,560	\$30,615	(\$1,945)	-5.97%
452003 - PROPERTY INSURANCE	\$26,750	\$24,882	\$23,250	\$23,547	\$21,865	(\$1,385)	-5.96%
452005 - INSURANCE DEDUCTIBLE	\$1,978	\$3,022	\$3,000	\$3,000	\$3,000	\$0	0.00%
453004 - TELEPHONE SERVICE	\$3,743	\$4,568	\$4,800	\$4,800	\$4,800	\$0	0.00%
453006 - MOBILE PHONE	\$3,439	\$3,509	\$3,500	\$3,500	\$3,500	\$0	0.00%
453008 - LEASED PHONE LINE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
453010 - MOBILE DATA SERVICE	\$3,628	\$4,060	\$4,250	\$3,720	\$4,250	\$0	0.00%
458001 - TRAINING & SCHOOLS	\$2,393	\$2,274	\$14,100	\$8,355	\$6,900	(\$7,200)	-51.06%
458002 - MEETING AND CONVENTION	\$517	\$1,455	\$1,345	\$1,538	\$2,335	\$990	73.61%
458003 - DUES & SUBSCRIPTIONS	\$822	\$528	\$750	\$1,448	\$1,794	\$1,044	139.20%
458004 - CAR EXPENSE/MILEAGE REIMB	\$99	\$100	\$295	\$210	\$295	\$0	0.00%
458005 - INFO SYSTEMS TRAINING	\$372	\$1,416	\$2,100	\$500	\$1,700	(\$400)	-19.05%
46 - Supplies	\$245,702	\$220,739	\$278,465	\$252,066	\$283,480	\$5,015	1.80%
461001 - OFFICE SUPPLIES	\$2,283	\$2,056	\$3,000	\$2,425	\$3,000	\$0	0.00%
461002 - COPIER/FAX SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
461003 - COMPUTER SUPPLIES	\$605	\$268	\$300	\$300	\$300	\$0	0.00%
461005 - POSTAGE	\$25,542	\$25,413	\$27,500	\$27,250	\$27,500	\$0	0.00%
461006 - CHEMICALS	\$1,024	\$1,259	\$1,500	\$1,155	\$300	(\$1,200)	-80.00%
461007 - REFERENCE MATERIALS	\$0	\$140	\$100	\$110	\$140	\$40	40.00%
461008 - MISC OTHER SUPPLIES	\$510	\$246	\$305	\$252	\$305	\$0	0.00%
461011 - JULIE SUPPLIES	\$1,741	\$3,100	\$2,600	\$2,600	\$2,700	\$100	3.85%
461012 - SMALL TOOLS	\$967	\$3,276	\$14,000	\$14,000	\$5,000	(\$9,000)	-64.29%
461013 - HOUSEKEEPING SUPPLIES	\$581	\$804	\$1,060	\$1,060	\$1,060	\$0	0.00%
461014 - SAFETY SUPPLIES	\$5,724	\$4,323	\$7,000	\$7,000	\$7,150	\$150	2.14%
461016 - WATER METERS	\$38,096	\$0	\$0	\$0	\$0	\$0	0.00%
461017 - METERS-REPLACEMENT PGRM	\$0	\$31,648	\$41,525	\$41,525	\$67,650	\$26,125	62.91%
461018 - METER PARTS	\$991	\$7,193	\$2,000	\$2,000	\$2,000	\$0	0.00%
461020 - WATER SAMPLING	\$10,984	\$7,586	\$12,120	\$10,115	\$13,000	\$880	7.26%
461025 - AGG MATERIAL	\$12,322	\$11,472	\$15,000	\$16,234	\$15,000	\$0	0.00%
462101 - NATURAL GAS	\$10,239	\$7,152	\$5,800	\$5,800	\$5,800	\$0	0.00%
462202 - ELECTRIC PUMP/LFT STATION	\$83,714	\$70,741	\$97,500	\$85,000	\$85,000	(\$12,500)	-12.82%
462601 - FUEL	\$29,920	\$18,214	\$29,665	\$20,800	\$25,600	(\$4,065)	-13.70%
465001 - MISC OTHER CAPITAL ITEMS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
465002 - TELECOM EQUIPMENT	\$0	\$0	\$150	\$0	\$0	(\$150)	-100.00%
465003 - OFFICE FURNITURE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
465004 - COMPUTER HARDWARE	\$12,005	\$6,525	\$5,685	\$5,685	\$9,375	\$3,690	64.91%
465005 - COMPUTER SOFTWARE	\$3,978	\$1,340	\$1,655	\$1,655	\$2,600	\$945	57.10%
465006 - COMMUNICATIONS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
465007 - OFFICE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
465008 - MACHINERY & EQUIPMENT	\$4,475	\$17,981	\$10,000	\$7,100	\$10,000	\$0	0.00%
465009 - RADIO EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
465010 - BUILDING IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
465011 - LANDSCAPE IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
47 - Capital	\$1,171,726	\$1,180,696	\$0	\$0	\$0	\$0	0.00%
472001 - DEPRECIATION-INFRASTRUCTURE	\$1,171,667	\$1,180,696	\$0	\$0	\$0	\$0	0.00%
475006 - RADIO EQUIPMENT-CAPITAL	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
475202 - VEHICLES	\$59	\$0	\$0	\$0	\$0	\$0	0.00%
48 - Debt Service	\$166,440	\$151,470	\$0	\$0	\$0	\$0	0.00%
481002 - 2004 REFUNDING BOND	\$160,000	\$148,500	\$0	\$0	\$0	\$0	0.00%
481006 - 2004 REFUNDING BOND	\$6,440	\$2,970	\$0	\$0	\$0	\$0	0.00%
481110 - 2004 REFUNDING BOND	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
49 - Other Financing Uses	\$625,593	\$640,000	\$2,121,700	\$2,121,700	\$2,817,050	\$695,350	32.77%
491008 - ADMINISTRATION FEES	\$625,593	\$640,000	\$624,200	\$624,200	\$640,000	\$15,800	2.53%
492007 - VEHICLE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
493011 - WATER & SEWER CAPITAL FUND	\$0	\$0	\$1,497,500	\$1,497,500	\$2,177,050	\$679,550	45.38%
493021 - TRANS 2004 GO REFUNDING	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
223 - Water & Sewer Capital Fund	\$90,610	(\$298,491)	\$0	(\$330,000)	\$0	\$3,944,100	0.00%
Revenue	(\$756)	(\$322,216)	(\$1,602,500)	(\$1,792,500)	(\$3,637,050)	\$2,034,550	-126.96%
22375500 - W&SCapitalPublicWorks	(\$756)	(\$322,216)	(\$1,602,500)	(\$1,792,500)	(\$3,637,050)	\$2,034,550	-126.96%
32 - Licenses & Permits	(\$756)	(\$22,216)	(\$105,000)	(\$95,000)	(\$160,000)	\$55,000	-52.38%
332216 - CONNECTION FEES	\$0	\$0	(\$95,000)	(\$95,000)	(\$150,000)	\$55,000	-57.89%
332221 - FRONTAGE FEES	(\$756)	(\$22,216)	(\$10,000)	\$0	(\$10,000)	\$0	0.00%
39 - Other Sources	\$0	(\$300,000)	(\$1,497,500)	(\$1,697,500)	(\$3,477,050)	\$1,979,550	-132.19%
336412 - TRANS OPERATING-RESERVE	\$0	(\$300,000)	\$0	(\$200,000)	\$0	\$0	0.00%
339110 - WATER & SEWER OPERATING FUND	\$0	\$0	(\$1,497,500)	(\$1,497,500)	(\$2,477,050)	\$979,550	-65.41%
339305 - IEPA LOAN PROCEEDS	\$0	\$0	\$0	\$0	(\$1,000,000)	\$1,000,000	0.00%
Expense	\$91,366	\$23,725	\$1,602,500	\$1,462,500	\$3,637,050	\$2,034,550	126.96%
22375500 - W&SCapitalPublicWorks	\$91,366	\$23,725	\$1,602,500	\$1,462,500	\$3,637,050	\$2,034,550	126.96%
47 - Capital	\$91,366	\$23,725	\$1,602,500	\$1,462,500	\$3,637,050	\$2,034,550	126.96%
472002 - RTE 132/41 COST SHARING	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
472003 - UTILITY IMPROVEMENT	\$14,905	\$8,404	\$800,000	\$760,000	\$2,252,000	\$1,452,000	181.50%
472004 - ENGINEERING STUDIES	\$36,541	\$25,649	\$100,000	\$100,000	\$220,000	\$120,000	120.00%
472005 - SANITARY SEWER REPAIR	\$0	\$0	\$150,000	\$150,000	\$390,000	\$240,000	160.00%
473003 - BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$0	\$20,925	\$20,925	0.00%
473004 - SYSTEM SECURITY IMPROV.	\$0	\$0	\$45,000	\$45,000	\$20,000	(\$25,000)	-55.56%
475012 - SOFTWARE REPLACEMENT	\$0	\$0	\$175,000	\$75,000	\$100,000	(\$75,000)	-42.86%
475020 - DATA PROCESSING SYSTEM	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
475022 - SCADA UPGRADE	\$41,670	\$31,926	\$125,000	\$125,000	\$125,000	\$0	0.00%
475103 - HEAVY EQUIPMENT	\$0	\$0	\$207,500	\$207,500	\$125,000	\$82,500	39.76%
475202 - VEHICLES	(\$1,750)	(\$42,253)	\$0	\$0	\$384,125	\$384,125	0.00%
307 - Police Pension Fund	(\$2,253,169)	(\$552,912)	(\$1,575,716)	(\$1,999,826)	(\$3,305,386)	\$1,825,670	-115.86%
Revenue	(\$2,787,855)	(\$552,912)	(\$3,925,216)	(\$4,245,216)	(\$5,702,886)	\$1,777,670	-45.29%
30740400 - PolicePension	(\$2,787,855)	(\$552,912)	(\$3,925,216)	(\$4,245,216)	(\$5,702,886)	\$1,777,670	-45.29%
36 - Invests & Contribs	(\$2,787,855)	(\$552,912)	(\$3,925,216)	(\$4,245,216)	(\$5,702,886)	\$1,777,670	-45.29%
336101 - INTEREST INCOME	(\$103,322)	\$0	(\$375,000)	(\$375,000)	(\$560,000)	\$175,000	-46.67%
336103 - UNREALIZED GAIN/LOSS	(\$1,805,754)	\$0	(\$1,000,000)	(\$1,000,000)	(\$2,250,000)	\$1,250,000	-125.00%
336104 - FIXED INCOME	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
336105 - EQUITY INCOME	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
336106 - FIXED INCOME	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
336107 - INCOME INSUR K-VAR ANNUITY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
336404 - EMPLOYEE CONTRIB	(\$878,779)	(\$552,912)	(\$605,000)	(\$740,000)	(\$765,000)	\$160,000	-26.45%
336406 - VILLAGE CONTRIB 41-240-00	\$0	\$0	(\$1,945,216)	(\$1,945,216)	(\$2,137,886)	\$192,670	-9.90%
Expense	\$534,686	\$0	\$2,349,500	\$2,245,390	\$2,397,500	\$48,000	2.04%
30740400 - PolicePension	\$534,686	\$0	\$2,349,500	\$2,245,390	\$2,397,500	\$48,000	2.04%
41 - Salaries & Wages	\$465,053	\$0	\$2,169,500	\$2,074,000	\$2,212,000	\$42,500	1.96%
411010 - SERVICE PENSIONS 51-020	\$347,751	\$0	\$1,600,000	\$1,525,000	\$1,640,000	\$40,000	2.50%
411011 - NONDUTY DISAB PEN 51-030	\$29,747	\$0	\$84,000	\$81,000	\$85,000	\$1,000	1.19%
411012 - DUTY DISAB PEN 51-040	\$48,569	\$0	\$365,000	\$350,000	\$365,000	\$0	0.00%
411013 - SURV SPOUSE PEN 51-060	\$38,987	\$0	\$120,500	\$118,000	\$122,000	\$1,500	1.24%
411014 - REFUND OF CONTRIB 51-100	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
42 - Employee Benefits	\$0	\$0	\$7,500	\$13,000	\$15,000	\$7,500	100.00%
429013 - MEDICAL EXPENSE	\$0	\$0	\$7,500	\$13,000	\$15,000	\$7,500	100.00%
43 - Prof & Tech Services	\$63,006	\$0	\$153,000	\$140,000	\$150,000	(\$3,000)	-1.96%
433001 - GENERAL LEGAL SERVICE	\$4,475	\$0	\$15,000	\$5,000	\$10,000	(\$5,000)	-33.33%
433005 - AUDIT FEES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
433006 - FINANCIAL SERVICES	\$56,656	\$0	\$125,000	\$125,000	\$125,000	\$0	0.00%
433022 - ACCOUNTING SERVICES 52-170-03	\$1,875	\$0	\$13,000	\$10,000	\$15,000	\$2,000	15.38%
45 - Other Cont. Services	\$6,627	\$0	\$19,500	\$18,390	\$20,500	\$1,000	5.13%
450004 - MISC SERVICES	\$6,627	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00%
450017 - BANK CHARGES	\$0	\$0	\$4,000	\$3,500	\$4,000	\$0	0.00%
450029 - PENSION FILE FEE52-290-34	\$0	\$0	\$7,500	\$7,890	\$8,500	\$1,000	13.33%
458002 - MEETING AND CONVENTION	\$0	\$0	\$5,000	\$4,000	\$5,000	\$0	0.00%
458003 - DUES & SUBSCRIPTIONS	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
308 - Fire Pension Fund	(\$364,512)	(\$497,846)	(\$2,088,817)	(\$3,150,484)	(\$3,200,725)	\$1,473,858	-70.56%
Revenue	(\$762,574)	(\$497,846)	(\$3,170,217)	(\$4,282,567)	(\$4,463,100)	\$1,292,883	-40.78%
30850400 - FirePension	(\$762,574)	(\$497,846)	(\$3,170,217)	(\$4,282,567)	(\$4,463,100)	\$1,292,883	-40.78%
36 - Invests & Contribs	(\$762,574)	(\$497,846)	(\$3,170,217)	(\$4,282,567)	(\$4,463,100)	\$1,292,883	-40.78%
336101 - INTEREST INCOME	(\$9,297)	\$0	(\$250,000)	(\$1,250,000)	(\$1,250,000)	\$1,000,000	-400.00%
336105 - EQUITY INCOME	(\$269,594)	\$0	(\$700,000)	(\$725,000)	(\$850,000)	\$150,000	-21.43%
336405 - FIRE PENSION EE CONTRIBUTION	(\$483,683)	(\$497,846)	(\$520,000)	(\$607,350)	(\$625,000)	\$105,000	-20.19%
336406 - VILLAGE CONTRIB 41-240-00	\$0	\$0	(\$1,700,217)	(\$1,700,217)	(\$1,738,100)	\$37,883	-2.23%
Expense	\$398,061	\$0	\$1,081,400	\$1,132,083	\$1,262,375	\$180,975	16.74%
30850400 - FirePension	\$398,061	\$0	\$1,081,400	\$1,132,083	\$1,262,375	\$180,975	16.74%
41 - Salaries & Wages	\$327,729	\$0	\$986,000	\$1,046,500	\$1,159,000	\$173,000	17.55%
411010 - SERVICE PENSIONS 51-020	\$214,320	\$0	\$601,000	\$640,600	\$740,000	\$139,000	23.13%
411012 - DUTY DISAB PEN 51-040	\$68,018	\$0	\$270,000	\$296,900	\$306,000	\$36,000	13.33%
411013 - SURV SPOUSE PEN 51-060	\$45,391	\$0	\$115,000	\$109,000	\$113,000	(\$2,000)	-1.74%
42 - Employee Benefits	\$0	\$0	\$6,000	\$2,000	\$5,000	(\$1,000)	-16.67%
429013 - MEDICAL EXPENSE	\$0	\$0	\$6,000	\$2,000	\$5,000	(\$1,000)	-16.67%
43 - Prof & Tech Services	\$62,886	\$0	\$78,500	\$69,875	\$82,875	\$4,375	5.57%
433001 - GENERAL LEGAL SERVICE	\$0	\$0	\$12,000	\$0	\$10,000	(\$2,000)	-16.67%
433005 - AUDIT FEES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
433006 - FINANCIAL SERVICES	\$59,901	\$0	\$55,000	\$56,500	\$58,500	\$3,500	6.36%
433021 - ACTUARIAL SERVICES	\$0	\$0	\$0	\$2,375	\$2,375	\$2,375	0.00%
433022 - ACCOUNTING SERVICES 52-170-03	\$2,985	\$0	\$11,500	\$11,000	\$12,000	\$500	4.35%

Title	FY2014/2015 Actual	FY2015/2016 Actual	FY 2016/2017 Budget	FY 2016/2017 Estimate	FY 2017/2018 Budget	\$ vs. FY17 Budget	% vs. FY17 Budget
45 - Other Cont. Services	\$7,446	\$0	\$10,900	\$13,708	\$15,500	\$4,600	42.20%
450004 - MISC SERVICES	\$0	\$0	\$1,000	\$4,108	\$5,000	\$4,000	400.00%
450029 - PENSION FILE FEE52-290-34	\$4,712	\$0	\$5,500	\$5,600	\$6,000	\$500	9.09%
458002 - MEETING AND CONVENTION	\$1,235	\$0	\$3,500	\$3,500	\$3,500	\$0	0.00%
458003 - DUES & SUBSCRIPTIONS	\$1,500	\$0	\$900	\$500	\$1,000	\$100	11.11%

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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 buisnesses 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
			Water Charge- All Water (May 1, 2017 through April 30, 2018)
G.M.C. 82-112	Water Base Fees (May 1, 2017 through April 30, 2018)	Water Base Fee Per Bill - 1" meter and Below	\$10.22
		Water Base Fee Per Bill - 1.5" meter	\$20.43
		Water Base Fee Per Bill - 2" meter	\$32.89
		Water Base Fee Per Bill - 3" meter	\$65.79
		Water Base Fee Per Bill - 4" meter	\$101.85
		Water Base Fee Per Bill - 6" meter	\$204.75
	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
	Sewer Charge (May 1, 2017 through April 30, 2018)		\$1.47 per 1000 gallons
G.M.C. 82-256	Sewer Base Fees (May 1, 2017 - April 30, 2018)	Sewer Base Fee Per Bill - 1" meter and Below	\$3.41
		Sewer Base Fee Per Bill - 1.5" meter	\$6.81
		Sewer Base Fee Per Bill - 2" meter	\$10.90
		Sewer Base Fee Per Bill - 3" meter	\$22.28
		Sewer Base Fee Per Bill - 4" meter	\$33.95
		Sewer Base Fee Per Bill - 6" meter	\$67.90
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	Fee in Lieu of Charges	Fee in Lieu of Detention	\$50,000 per acre foot
Authorized by Village Engineer		Fee in Lieu of Curb & Gutter Installation	\$38 per linear foot
		Fee in Lieu of Sidewalk Installation	\$5.50 per square foot
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	
		Commercial and Industrial Electrical Permits	Low Voltage Wiring	5% cost of construction for work, minimum \$50.00
Ord. #2004-53	Reinspection Fee- All Commercial, Industrial, and Residential Projects	First Offense	\$50.00	
		Second Offense	\$75.00	
		Third Offense and Up	\$100.00	
		Per 1/2 hour where no fee indicated	\$35.00 per 1/2 hour, minimum \$35.00	
		Miscellaneous Permits	Decks/Patios	\$40.00 up to 200 square feet and \$0.10 per square foot thereafter
			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
			Swimming Pools/Hot Tub	\$30.00 Residential pool/hot tub, \$100.00 Commercial pool/hot tub
Fences	\$25.00			
Demolition	\$30.00 Principal building, \$10.00 Accessory structure			
Fireplace	\$30.00			
Parking Lot, Re-Striping and/or Expansion Occupancy Only	\$40.00 \$85.00			
Ord. #2004-53	Residential Electrical Permits	New Construction	\$125.00 per living unit	
		Electric Service for Single-Family	\$30.00 per 100 amps, minimum \$50.00	
		Remodeling, Alterations, Garages	\$50.00	
		Commercial and Industrial Electrical Permits	New Electric Service	\$100.00 per 100 amps up to 800 amps, over 800 amps \$50.00 per additional 100 amps, minimum \$250.00
			New Commercial or Industrial Remodeling	\$25.00 per 1,500 square feet, minimum \$50.00
			Signs with Electrical Connection	\$30.00 per sign
			Principal Building	\$35.00
			Per Fixture	\$12.00
Water Heater	\$15.00 Residential \$30.00 Commercial			
Sump Pumps & Ejector Pits	\$20.00 each			
Water Softeners	\$30.00			
Ord. #2004-53	Plumbing Permits	Backflow Preventer	\$15.00 each	
		Plumbing Alteration	\$25.00 Residential \$50.00 Commercial	
		Water Service, Sanitary Sewer, and/or Storm Sewer Inspection	\$50.00	
		Heating Permits	New Construction- Residential	\$45.00 each- per living unit
			New Construction- Commercial or Industrial	\$25.00 per 1,500 square feet, minimum \$50.00
			Alteration/Replacement- Residential	\$30.00 each
			Alteration/Replacement- Commercial	\$30.00 each
		Air Conditioning Permits	New Construction- Residential	\$45.00 each- per living unit
New Construction- Commercial or Industrial	\$25.00 per 1,500 square feet, minimum \$50.00			
Alteration/Replacement- Residential	\$30.00 each			
Alteration/Replacement- Commercial	\$60.00 each			
Ord. #2008-28	Elevators, Amusement Rides, etc. Permits	Amusement Rides	\$10.00 per \$1,000.00 of estimated cost of construction, minimum \$200.00	
		Elevator, Dumb Waiter, Escalator-New	\$200.00 each, includes plan review & 1 inspection	
Ord. #2008-28	Elevators, Amusement Rides, etc. Permits	New Construction Reinspection	\$60.00 per elevator, per occurrence, based on current rate of Thompson Elevator	
		Elevator- Semi-Annual Inspection	\$60.00 based on current rate of Thompson	
		Elevator- Semi-Annual Reinspection	\$60.00 per elevator, per occurrence, based on current rate of Thompson Elevator	
		Signs	\$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.	
Ord. #2008-81	Miscellaneous Permits	Temporary Use Permits	\$35.00	

Reference	Category	Description	Amount	
V. PLANNING & ZONING FEES				
Ord. #2016-83	Zoning Map Amendment (Zoning District Changes)	Less than 2 acres	\$580	
		2 acres up to 10 acres	\$875 + \$30 each additional acre over 2 acres	
		10 acres up to 25 acres	\$1,165 + \$30 each additional acre over 10 acres	
		25 acres up to 50 acres	\$1,745 + \$30 for each additional acre over 25 acres	
		50 acres and above	\$2,910 + \$30 for each additional acre over 50 acres	
	Administrative Exemption		\$115	
	Text Amendments		\$580 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	\$865 for the first request and \$580 for each additional special use	
		Minor Amendment on R-1, R-2, R-3 zoned	\$115	
		Minor Amendment on all other zones	\$290	
		Administrative Modification	\$145	
		Major Amendment	Same as for Initial Special Use Application	
	Planned Unit Developments	Minor Sign Exception	\$50	
		Less than 2 acres	\$875	
		2 acres up to 5 acres	\$1,165	
		5 acres up to 10 acres	\$1,455	
		10 acres up to 25 acres	\$1,745 + \$30 each additional acre over 10 acres	
		25 acres up to 50 acres	\$2,330 + \$30 each additional acre over 25 acres	
		50 acres up to 100 acres	\$2,910 + \$30 each additional acre over 50 acres	
		100 acres and above	\$5,820 + \$30 each additional acre over 100 acres	
		Administrative Modification	\$290	
		Minor Amendment	\$580	
		Major Amendment	Same as for Initial PUD Application	
		Variations	R-1, R-2, or R-3 zoned	\$235
			All other zones	\$1,155
	Site Plan Review	Site Plan Review	\$150	
		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.)	\$210 + \$80 per subsequent review	
		New Building Space (greater than 50,000 sq. ft.)	\$310 + \$80 per subsequent review	
	Zoning Appeal	Public hearing required	\$580	
		No public hearing required	\$290	
	Zoning Confirmation/Interpretation Letter		\$105 per letter	
	Ord. #2015-3	Annexations	Annexations	\$1,745
			Amendments to Annexations	\$1,165
			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	
			Resident CPR \$35.00 Resident First Aid \$35.00 Non-Resident CPR \$50.00 Non-Resident First Aid \$50.00	
	Public Education Programs		Commercial Infant/Child/Adult CPR \$200.00 up to ten students Commercial First Aid \$200.00 up to ten students Commercial AED \$200.00 up to ten students Commercial - Any 2 Pub Ed Classes \$350.00 up to ten students Commercial AED/CPR/First Aid \$500.00 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
				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
	Certificate of Occupancy		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 1 \$1,174.09 ALS Level 2 \$1,297.62 BLS \$1,050.46 Mileage \$12.35 / \$12.00 Motor Vehicle Accident/Extrication \$1,199.85

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
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.

G:\Policies & Procedures\Utility Billing Manual\Red Flag Policy.doc



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
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

Purchasing Policy

Table of Contents

1.0	Purpose.....	p. 2
2.0	Policy	p. 2
2.1	Purchases in Excess of Twenty Thousand Dollars.....	p. 2
2.2	Purchases Between One Thousand & Twenty Thousand Dollars	p. 3
2.3	Purchases Under One Thousand Dollars	p. 3
2.4	Purchases Under Forty Dollars (Petty Cash).....	p. 4
2.5	Purchase Orders & Requisitions.....	p. 4
2.6	Competitive Price Comparisons	p. 5
2.7	Formal Bidding Process.....	p. 5
2.8	Exceptions to the Formal Bidding Process	p. 7
2.9	State Purchasing	p. 7
2.10	Contracts Exempt from Purchasing Regulations	p. 8
2.11	Invalid Purchase Contracts.....	p. 8
3.0	Exceptions to the Purchasing Policy	p. 8
	Index	p. 9

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

Index

Bid (advertisement)	sec. 2.7.8
Bid (award)	sec. 2.7.12 & 2.7.13
Bid (deposit)	sec. 2.7.10
Bid (invitation)	sec. 2.7.9
Bid (opening date)	sec. 2.7.5
Bid (opening of)	sec. 2.7.11
Bid (package)	sec. 2.7.3 & 2.7.4
Bid (process)	sec. 2.7
Bid (publication)	sec. 2.7.7
Competitive Price Comparison.....	sec. 2.6
Conflicts (between policy & municipal code).....	sec. 3.2
Confirming Purchases.....	sec. 2.5.2
Emergency Purchases (over \$20,000).....	sec. 2.1.4
Emergency Purchases (\$1,000 to \$20,000).....	sec. 2.2.5
Emergency Purchases (under \$1,000)	sec. 2.3.4
Estimated Price	sec. 2.5.4
Exemptions (from purchasing regulations).....	sec. 2.10
Exceptions (to bid process).....	sec. 2.8
Exceptions (to policy)	sec. 3.0
Formal Bidding Process.....	sec. 2.7
Invalid Purchases.....	sec. 2.11
Joint Purchasing (governmental)	sec. 2.9.5
Petty Cash.....	sec. 2.4
Policy.....	sec. 2.0
Purpose.....	sec. 1.0
Purchase Orders.....	sec. 2.5
Purchase Requisition	sec. 2.5
Purchases (over \$20,000).....	sec. 2.1
Purchases (\$1,000 to \$20,000).....	sec. 2.2
Purchases (under \$1,000).....	sec. 2.3
Purchases (under \$40).....	sec. 2.4
Shipping Charges.....	sec. 2.5.4
State Purchasing.....	sec. 2.9



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.