

# VILLAGE OF



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## MULTI-YEAR CAPITAL PLAN

## FISCAL YEARS 2023 – 2027

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Presented on January 10, 2022

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

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

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## Elected Officials & Staff

### *Elected Officials*

Thomas B. Hood – Mayor

Andy Harris – Village Clerk

Jeanne Balmes – Trustee

Greg Garner – Trustee

Karen Thorstenson – Trustee

Cheryl Ross – Trustee

Quin O’Brien – Trustee

Kevin Woodside – Trustee

### *Executive Staff*

Patrick Muetz – Village Administrator

Jack Linehan – Assistant Village Administrator

Brian Smith – Police Chief

John Kavanagh – Fire Chief

Heather Galan – Public Works Director/Village Engineer

David Ziegler – Director of Community Development

Ellen Dean – Economic Development Director

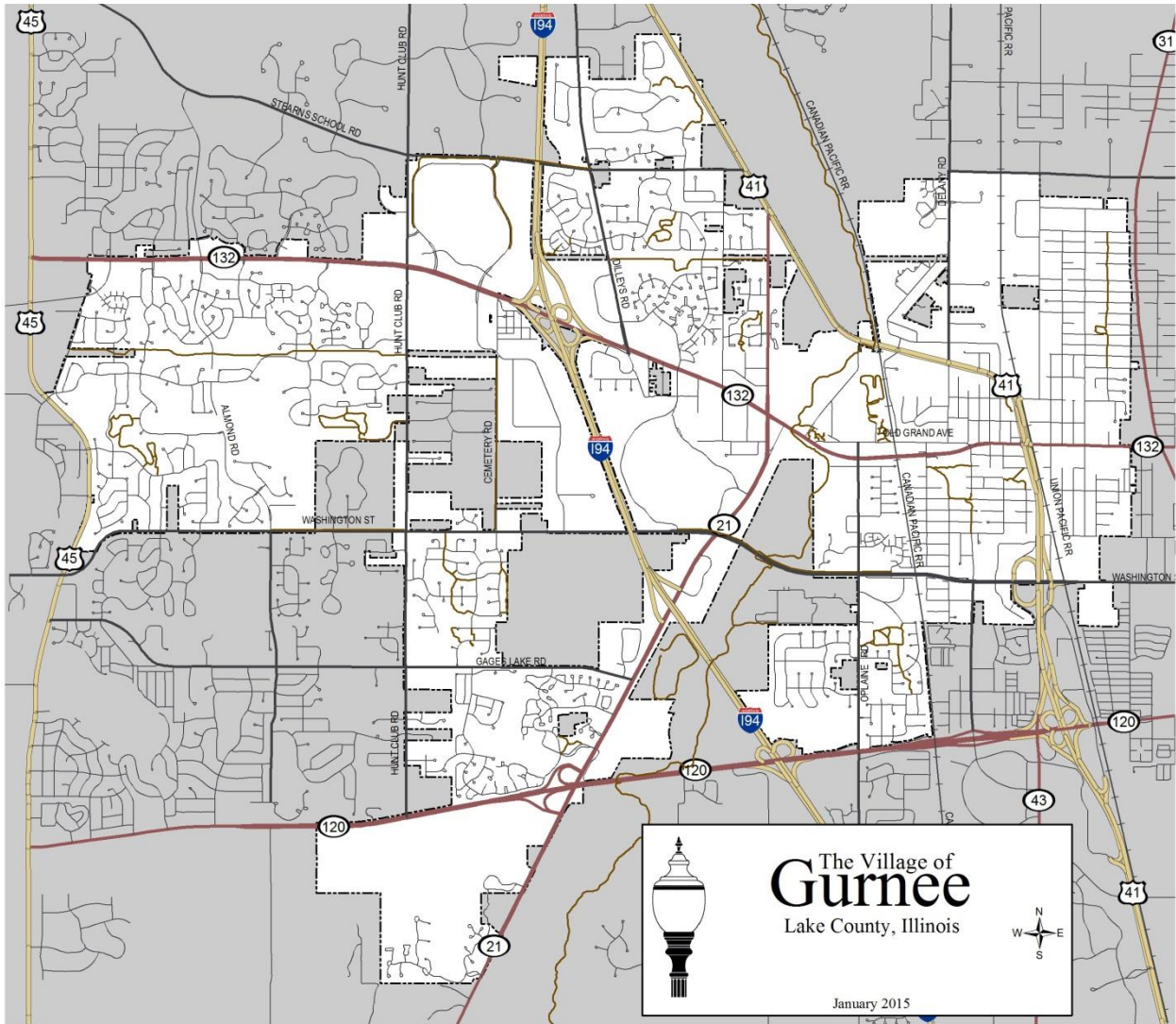
Brian Gosnell – Finance Director

Nicholas Leach – Assistant Village Engineer

Christine Palmieri – Human Resources Director

Chris Velkover – Information Systems Director

# Village Map



- Incorporated: 1928
- Population: 30,706 (2020 Census)
- Land Area: 13.4 sq. miles

Honorable Mayor and Village Board:

Staff is pleased to submit the Multi-Year Capital Improvement Plan (CIP) for the fiscal years 2023 – 2027. The CIP represents the Village’s commitment to maintaining infrastructure and capital items needed to carry out the Village’s mission of Engage, Preserve, and Advance.

The purpose of preparing a CIP is to assist decision makers in identifying resources needed to maintain infrastructure, services and service levels, and potential future funding challenges and policy considerations. Now that the impact of the pandemic is more certain, staff is proposing a significant program for FY2022/2023 that includes items delayed during the pandemic.

It is important to note the CIP is a long-term planning document that is intended to be a fluid plan that will be constantly changing and updated based on the availability of funding and other unforeseen considerations. Individual projects or purchases will be vetted during the preparation of the Annual Budget and formally approved by the Village Board.

The CIP encompasses the Village’s main systems of infrastructure; [Transportation](#), [Stormwater Management](#) and [Water and Sewer](#), as well as capital items such as [Vehicles and Equipment](#), [Technology](#) and [Buildings and Building Improvements](#). Items included in the CIP meet the Village’s criteria of a capital asset as described in the Village’s Fixed Asset Policy ([Appendix A](#)).

For the upcoming fiscal year, the plan represents those items proposed in the FY2023 Budget. Beyond FY2023, items that are currently known are included in the appropriate year. Remaining funding is allocated based on general intent and historical need. Anticipated replacement costs are shown in today’s dollars, meaning there is no adjustment for inflation built into the plan.

The CIP was developed over several months with input from staff in all departments, and we wish to recognize the effort of all those involved in the process.

Sincerely,

Heather Galan  
Public Works Director/Village Engineer

Nicholas Leach  
Assistant Village Engineer

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## SECTION I – EXECUTIVE SUMMARY

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## Section I: Executive Summary

### Funding Strategy

The Village relies heavily on elastic, or economically sensitive, revenue sources such as Sales Tax, Amusement Tax and Food & Beverage Tax. Due to the sensitivity of these revenues, the Village strives to fund capital on a pay-as-you-go basis rather than incurring debt. This provides the Village greater flexibility to direct resources to maintaining vital services rather than debt payments in the event of an unforeseen drop in resources as was the case with the pandemic. The only exceptions to this are the Knowles Road water tower completed in FY2021, and Fire Station #3 completed in FY2022. These were funded by a low-interest IEPA loan and a bank loan respectively.

The financial impact of the COVID-19 crisis had a significant short-term impact on the Village's operating budget and fund balance levels. In response, the Village made a number of adjustments to offset revenue losses including delaying capital projects, eliminating the transfer from the General Fund to the Capital Improvement Fund, hiring and pay freezes along with general belt tightening. Ultimately, these adjustments saved approximately \$5 million in expenditures in the General Fund. Federal aid in the form of CARES Act and ARPA funding followed to offset the majority of those losses. This allowed the Village to restore the \$600 thousand capital transfer from the General Fund to the Capital Improvement Fund for use in FY2023. This plan was built with the use of General Fund surplus transfers but at a lower level than previous versions and continues to rely heavily on dedicated revenue streams for capital funding. The following is a description of the various funding sources for General Government (Non-Water & Sewer) and Water & Sewer related capital.

### General Government Capital (Non-Water & Sewer)

#### *Home Rule Sales Tax*

In 2014 the Village Board instituted an additional 0.5% Home Rule Sales Tax. This additional revenue was dedicated for infrastructure and capital spending, and is the primary basis for funding the [Transportation System Plan](#).

#### *Motor Fuel Tax*

Motor Fuel Tax (MFT) funds are restricted funds distributed by the State of Illinois. MFT Funds may only be used for transportation related projects and require oversight by the Illinois Department of transportation (IDOT). Due to the extensive paperwork and IDOT oversight involved in MFT reporting, the Village typically utilizes MFT funds every other year for Transportation System related projects. However, the Village has utilized MFT funds in FY2022 and proposed FY2023 to maintain the Transportation System program while revenue streams recover from the COVID-19 crisis. In 2019, the State of Illinois increased the State Motor Fuel Tax from 19 cents per gallon to 38 cents per gallon of gasoline and from 21.5 cents to 45.5 cents per

gallon of diesel fuel. This is the funding source for the State “Rebuild Illinois” \$45 billion capital plan. Starting last year, the State distributed local Rebuild Illinois funds to communities based on their MFT allotments. These funds are dispensed in two payments per year over three years, with the requirement to spend those funds on restricted capital transportation improvements within five years. The Village has received approximately half of the grand total allocation of \$2,062,500. The Village accounts for these distributions in the Motor Fuel Tax Fund, as they are restricted to use for certain transportation system projects. In addition, the State allocated a portion of the increase directly to municipalities in a program called the “Transportation Renewal Fund”. These additional funds began in FY2022 and account for an additional \$500 thousand annually.

### *General Fund Surplus*

The Village has historically transferred excess General Fund reserves to the Capital Improvement Fund (131) annually for general government capital projects in subsequent years. In FY2020, the Village paid off the Series 2011 General Obligation Bonds three years early. This allowed the Village to initially budget for a transfer from the General Fund to the Capital Improvement Fund for capital spending in FY2022. Due to the COVID-19 crisis, the transfer was cancelled. Following the Federal funding mentioned earlier the transfer was restored and an annual transfer of \$500 thousand is built in to the plan.

### *Impact Fees*

During periods of growth the Village has accumulated impact fees from various development projects to offset future impacts of the development on infrastructure systems. The Village has allowed these funds to accumulate in a separate fund for future use. An annual transfer from the Impact Fee Fund to the Capital Improvement Fund helps offset the costs of Storm Water Management and sidewalk related projects.

### *Capital Grants*

The Village pursues capital grants whenever possible and has been successful in receiving grants. The Fire Department has received numerous grants over the past several years for equipment, and the Public Works Department has used grants to outfit Village facilities with LED lighting. The Village will continue to pursue grants for projects as they are available.

## Water & Sewer Capital

### *Water & Sewer Rates*

Water & Sewer related infrastructure and capital funding has historically relied on revenues from new development in the form of connection and user fees. As new development opportunities became more scarce, it became apparent Water & Sewer rates were not sufficient to sustain a capital replacement program. In 2011, the Village conducted a water rate study and as a result of the findings, a base fee and incremental annual increase in rates were implemented. The incremental increases expired on October 1, 2015. Effective May 1, 2016, the Village renewed its multi-year rate plan to include incremental annual increases on May 1 through FY2021 (May 1,

2020). These incremental increases provided sufficient annual funding as noted in the original 2011 water rate study. Future rate adjustment plans will focus on maintaining capital funding levels and keeping pace with inflationary increases related to capital costs. In FY2022 and FY2023, the Village is proposing to hold rates steady and re-visit a long-term plan starting in FY2024. This approach recognizes the hardship customers face as the economy recovers from the COVID-19 crisis and allows the Village to gather more data on how water usage and costs are trending post-COVID. For planning purposes, rates are projected to remain flat throughout the plan period.

#### *Water & Sewer Fund Reserves*

The Village instituted a rate plan and capital funding plan that would utilize excess reserves, capture CLCJAWA rate decreases, and modest rate increases over the last 5-years to provide adequate funding for a sustained capital program into the future. Annual surpluses and excess fund balance will be utilized to offset the impact of large projects that exceed annual funding.

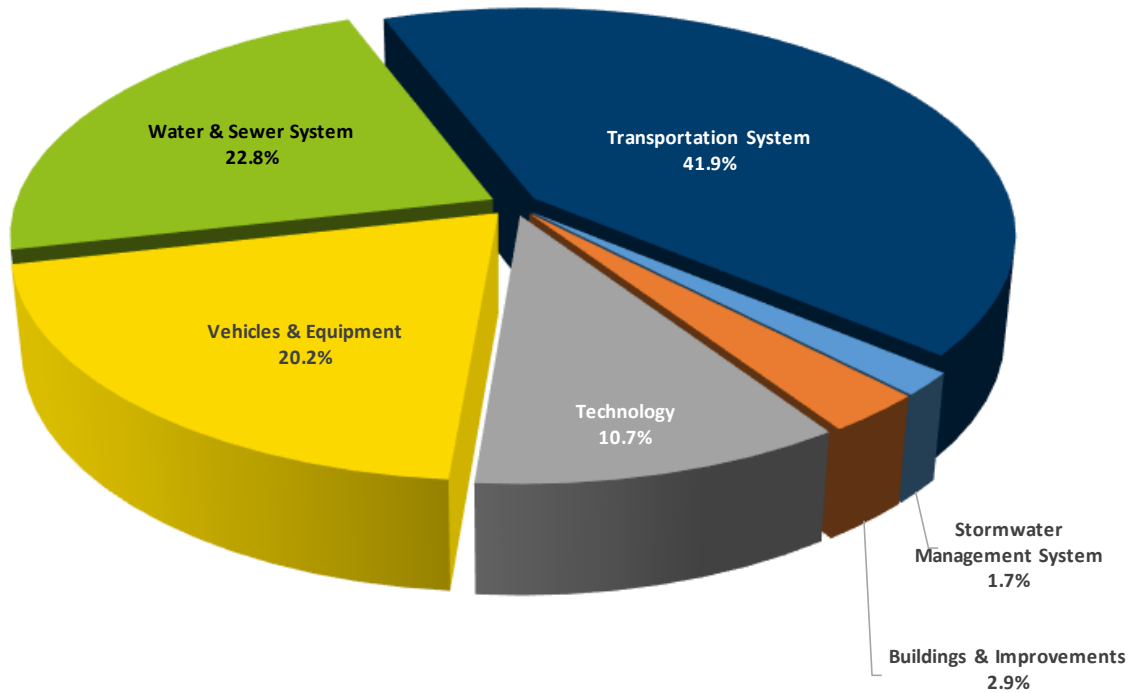
# Plan Summary

## FY2023 Plan Summary

The proposed FY2023 Capital Plan totals \$17.9 million. This is the largest capital plan in recent history largely due to the last two fiscal years being impacted by the pandemic, funding sources bouncing back faster than anticipated and new funding sources being made available. The largest category in the FY2023 proposed capital plan is the Transportation System that totals \$7.5 million or 42%. The Water & Sewer System is the second largest category at \$4.1 million or 23%. Vehicles & Equipment totals \$3.6 million or 20%, and Technology totals \$1.9 million or 11%.

Capital Plan by System	FY2022 Budget	FY2022 Estimate	FY2023 Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
<b>Funding by Fund</b>	<b>\$13,168,015</b>	<b>\$9,160,985</b>	<b>\$17,948,350</b>	<b>\$11,620,000</b>	<b>\$9,977,500</b>	<b>\$10,007,025</b>	<b>\$10,117,076</b>
<b>% Change vs. Prior Year</b>	<b>0.00%</b>	<b>0.00%</b>	<b>36.30%</b>	<b>-35.26%</b>	<b>-14.14%</b>	<b>0.30%</b>	<b>1.10%</b>
Transportation System	\$4,033,185	\$2,623,185	<b>\$7,518,000</b>	\$4,670,000	\$4,170,000	\$4,670,000	\$4,170,000
Stormwater Management System	\$450,000	\$315,300	<b>\$300,000</b>	\$250,000	\$250,000	\$250,000	\$250,000
Technology	\$1,349,750	\$638,000	<b>\$1,913,650</b>	\$1,170,000	\$1,017,500	\$497,025	\$742,576
Vehicles & Equipment	\$1,113,500	\$777,500	<b>\$3,618,700</b>	\$2,110,000	\$2,080,000	\$2,080,000	\$2,494,500
Buildings & Improvements	\$3,267,000	\$3,267,000	<b>\$513,000</b>	\$400,000	\$310,000	\$360,000	\$310,000
Water & Sewer System	\$2,954,580	\$1,540,000	<b>\$4,085,000</b>	\$3,020,000	\$2,150,000	\$2,150,000	\$2,150,000

FY2023 Proposed Capital Plan by System

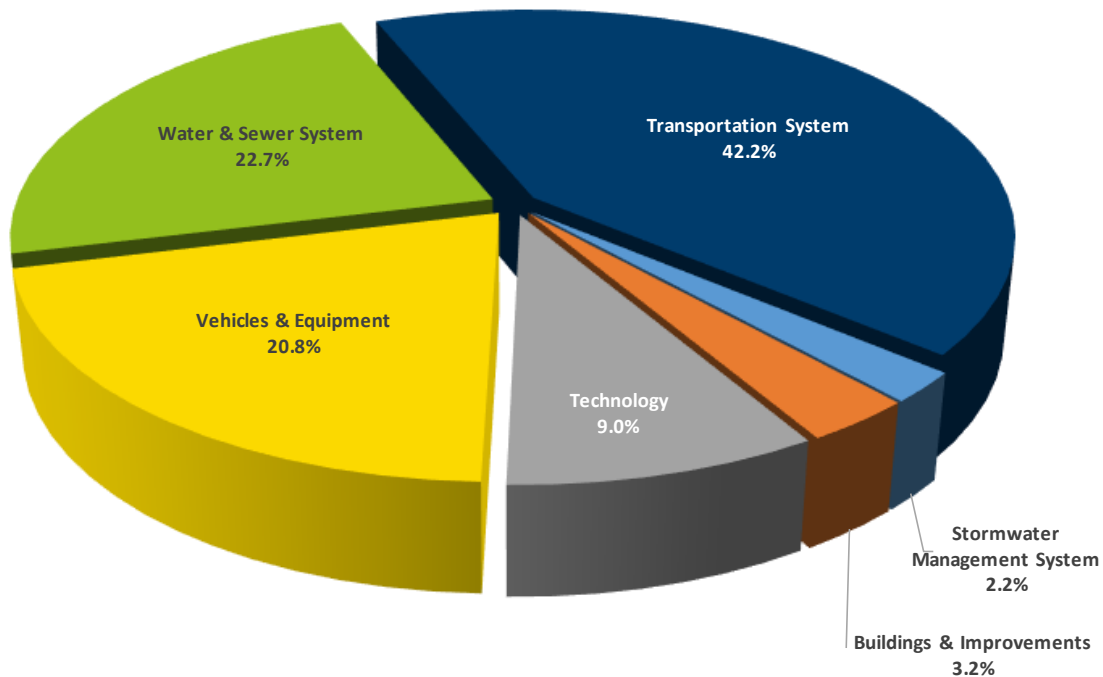


## Fiscal Years 2023 – 2027 Plan Summary

Expenditures over the 5-year plan period total \$59.7 million. Transportation System spending totals \$25.2 million or 42%. This is up approximately \$5.8 million from previous versions of the plan due to additional revenue sources in the Motor Fuel Tax Fund and reserves accumulated due to delayed projects. Water and Sewer System spending totals \$13.6 million or 23%, Vehicles & Equipment totals \$12.4 million or 21%, Technology totals \$5.3 million or 9%, Buildings and Improvements totals \$1.9 million or 3%, and Stormwater Management spending accounts for \$1.3 million or 2%.

Capital Plan by System	FY2022 Budget	FY2022 Estimate	FY2023 Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected	5-Year Total
<b>Funding by Fund</b>	<b>\$13,168,015</b>	<b>\$9,160,985</b>	<b>\$17,948,350</b>	<b>\$11,620,000</b>	<b>\$9,977,500</b>	<b>\$10,007,025</b>	<b>\$10,117,076</b>	<b>\$59,669,951</b>
<b>% Change vs. Prior Year</b>	<b>0.00%</b>	<b>0.00%</b>	<b>36.30%</b>	<b>-35.26%</b>	<b>-14.14%</b>	<b>0.30%</b>	<b>1.10%</b>	
Transportation System	\$4,033,185	\$2,623,185	<b>\$7,518,000</b>	\$4,670,000	\$4,170,000	\$4,670,000	\$4,170,000	\$25,198,000
Stormwater Management System	\$450,000	\$315,300	<b>\$300,000</b>	\$250,000	\$250,000	\$250,000	\$250,000	\$1,300,000
Technology	\$1,349,750	\$638,000	<b>\$1,913,650</b>	\$1,170,000	\$1,017,500	\$497,025	\$742,576	\$5,340,751
Vehicles & Equipment	\$1,113,500	\$777,500	<b>\$3,618,700</b>	\$2,110,000	\$2,080,000	\$2,080,000	\$2,494,500	\$12,383,200
Buildings & Improvements	\$3,267,000	\$3,267,000	<b>\$513,000</b>	\$400,000	\$310,000	\$360,000	\$310,000	\$1,893,000
Water & Sewer System	\$2,954,580	\$1,540,000	<b>\$4,085,000</b>	\$3,020,000	\$2,150,000	\$2,150,000	\$2,150,000	\$13,555,000

FY2023-FY2027 Capital Plan by System



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## SECTION II – FUNDING SUMMARY

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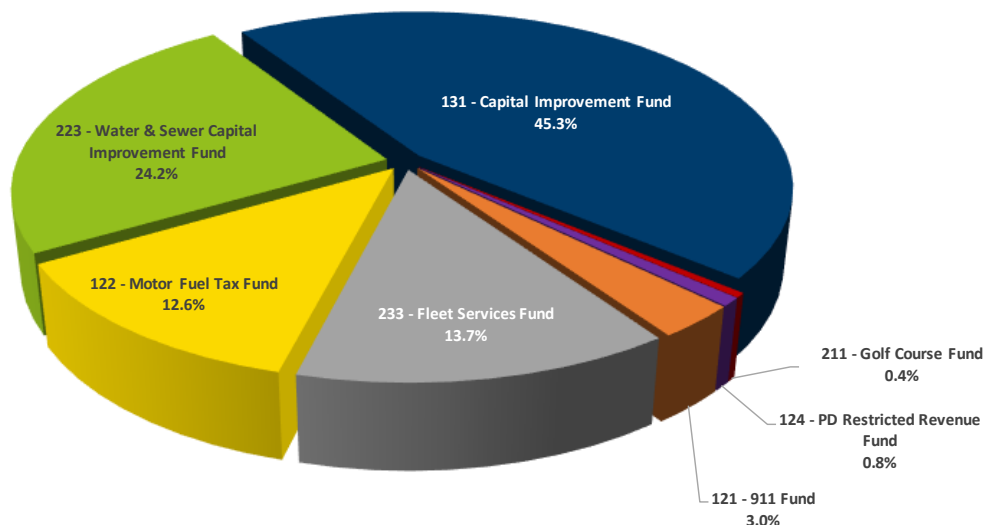
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## Section II: Funding Summary

The Village accounts for capital and infrastructure spending in three main capital funds; the Capital Improvement Fund (131) which accounts for 45%, the Water & Sewer Capital Fund (223) which accounts for 24% and the Fleet Services Fund (233) which accounts for 14% of total capital spending proposed for FY2023-FY2027. The Motor Fuel Tax (122) special revenue fund is utilized for transportation system spending and accounts for 13%, the 911 Fund (121) accounts for capital expenditures related to the Village’s Communications Center which supports the public safety departments and outside contract customers. The 911 Fund accounts for 3% of the proposed plan. The Police Departments Restricted Revenue Fund (124) is utilized for certain police related purchases; and the Golf Course Enterprise Fund (211) is utilized for capital related to Bittersweet Golf Course and both account for less than 1% each of the 5-year plan. The chart below depicts the breakdown of capital spending by fund over the plan period.

Capital Plan by Fund	FY2022 Budget	FY2022 Estimate	FY2023 Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected	5-Year Total
<b>Funding by Fund</b>	<b>\$13,168,015</b>	<b>\$9,160,985</b>	<b>\$17,948,350</b>	<b>\$11,620,000</b>	<b>\$9,977,500</b>	<b>\$10,007,025</b>	<b>\$10,117,076</b>	<b>\$59,669,951</b>
<b>% Change vs. Prior Year</b>	<b>0.00%</b>	<b>0.00%</b>	<b>95.92%</b>	<b>-35.26%</b>	<b>-14.14%</b>	<b>0.30%</b>	<b>1.10%</b>	
121 - 911 Fund	\$601,000	\$202,500	<b>\$832,000</b>	\$90,000	\$297,500	\$223,025	\$363,576	\$1,806,101
122 - Motor Fuel Tax Fund	\$1,618,185	\$1,618,185	<b>\$2,345,000</b>	\$1,545,000	\$1,045,000	\$1,545,000	\$1,045,000	\$7,525,000
124 - PD Restricted Revenue Fund	\$216,500	\$216,500	<b>\$165,000</b>	\$75,000	\$75,000	\$75,000	\$75,000	\$465,000
131 - Capital Improvement Fund	\$7,002,750	\$4,791,800	<b>\$7,991,650</b>	\$5,095,000	\$4,730,000	\$4,346,500	\$4,881,000	\$27,044,150
211 - Golf Course Fund	\$0	\$0	<b>\$50,000</b>	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
223 - Water & Sewer Capital Improvement Fund	\$3,194,080	\$1,796,000	<b>\$4,397,500</b>	\$3,265,000	\$2,280,000	\$2,267,500	\$2,202,500	\$14,412,500
233 - Fleet Services Fund	\$535,500	\$536,000	<b>\$2,167,200</b>	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$8,167,200

FY2023-FY2027 Capital Plan by Fund



## 911 Fund – 121

The 911 Fund accounts for capital related to operating the Village’s Communications Center. The Village operates the center to support the Village’s public safety departments and several outside contract customers including the Warren-Waukegan Fire Protection District, City of Zion, Newport Fire Protection District and Beach Park Fire Protection District. The Village and the City of Zion have partnered to form the Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB). The NLCC-ETSB is responsible for governance of the 911 funds attributed to the center and distributed by the State of Illinois. Major capital projects are budgeted in the 911 Fund and then may be reimbursed in full or in part from the NLCC-ETSB as voted on by the Board.

## Motor Fuel Tax Fund – 122

Illinois imposes a tax on the privilege of operating motor vehicles and watercraft on public highways and waterways. The tax is based on the consumption of fuel and totals 38 cents per gallon on non-diesel fuel and 45.5 cents on diesel and increases annually based on inflation. The State collects the tax and currently distributes 26.7% to local taxing districts based on a statutory formula that includes population. In addition to the motor fuel tax, the Village also receives disbursements for other state and federal capital programs such as Rebuild Illinois and High Growth Cities. Collectively these revenues make up the Motor Fuel Tax Fund and are restricted for use on the transportation system. The tax is expected to decrease over time as vehicles become more fuel efficient and mass transit options become more prevalent.

## Police Department Restricted Revenue Fund – 124

The Police Department Restricted Revenue Fund was established to account for monies acquired through the outcome of drug-related criminal cases. Federal and State law requires that these monies be expended locally in law enforcement efforts. The Village may utilize these funds for capital purchases related to those efforts.

## Capital Improvement Fund - 131

The Capital Improvement Fund accounts for general government capital asset purchases. Capital purchases in this fund include transportation and stormwater management maintenance and replacement, vehicles and equipment, and buildings and improvements. The primary funding sources include Home Rule Sales Tax and surplus transfers from the General Fund.

## Golf Course Fund – 211

The Golf Course Fund was established in 1992 when property was purchased with a combination of donations of cash and acreage in the Village. The Village originally leased the property to a golf course builder who was to operate the course for a 23-year period and then turn the golf course over to the Village. The golf course opened in the summer of 1996 and in 2001 the operators renegotiated the lease with the Village to extend the lease term until 2031. In April 2011, the Village entered into an agreement that enabled the Village to purchase the existing leasehold interest for the Bittersweet Golf Course. The Village has enlisted an independent course operator to manage the Golf Course. While the day to day operations of the course are managed by the course operator, the capital and infrastructure related to the course are accounted for and funded by the Village. Starting in FY2021, the Village deposits any Amusement Tax generated by the course back into the Golf Course Fund to be utilized for course improvements.

## Water & Sewer Capital Fund – 223

The Village established a Water & Sewer Capital Fund to segregate capital expenditures from operations. As a proprietary fund, Generally Accepted Accounting Principles requires the Water & Sewer Capital Fund be reported in combination with the Water & Sewer Operating Fund as one enterprise on a full accrual basis of accounting. Capital purchases for the Water & Sewer Systems are funded in part by rates, excess fund balance, and potentially home rule sales tax. Users of the systems are charged a variable and a fixed rate based on meter size and usage.

## Fleet Services Fund – 233

With the adoption of the FY2021 Budget, the Village established the Fleet Services Fund. The purpose is to operate the garage and replacement of the fleet as a self-sustaining enterprise fund. It is funded through chargebacks to departments in the General Fund for operations, transfers from the Capital Improvement Fund for general government vehicles and equipment, and the Water & Sewer Fund for utility related vehicles and equipment.

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## SECTION III – TRANSPORTATION SYSTEM

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## Section III: Transportation System

### Overview

The Village's transportation system consists of both pedestrian and vehicular facilities. The Village recognizes the need to have a network of pedestrian connections throughout the community and the Village Board adopted the Village of Gurnee Pedestrian/Bicycle Trail Master Plan in 1994 to serve as a guide for the Village's trail system. As a result of the strategic planning process in 2015, the Village established the Blue Ribbon Commission to identify areas where walkability and biking could be enhanced and updated the Master Plan accordingly in FY2017-2018. Funds are included in the plan for the construction of additional sidewalk and pedestrian paths over the next 5-years. Pedestrian facilities include concrete sidewalks, paved pedestrian trails, bridges, and unpaved pedestrian trails throughout the community. Capital expenditures for pedestrian facilities could include new installations and rehabilitation of existing facilities that have deteriorated over time. The Village maintains approximately 146 miles of concrete sidewalk on local, county, and state roadways.

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

### Assumptions & Approach

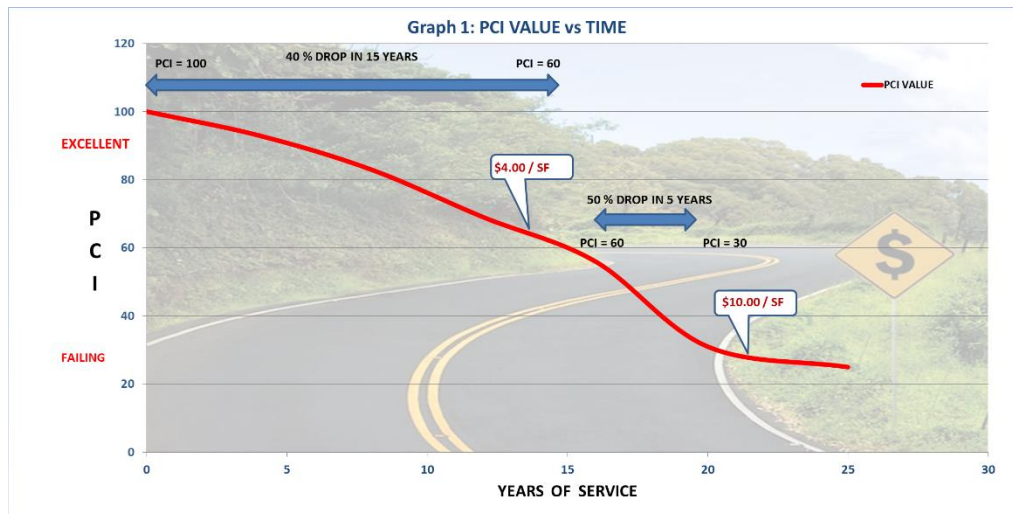
Expansion of the roadway and pedestrian network is costly and historically the Village has only pursued expansion as part of larger regional projects. The focus of capital funding for this system is expected to maintain the existing facilities rather than building new, with the exception of interconnecting the existing pedestrian network. Maintenance of the pedestrian path system is primarily focused on eliminating trip hazards that form when concrete slabs are displaced due to settlement or uplift.

The priorities of the annual resurfacing/reconstruction program are based on a pavement condition index (PCI) survey conducted in 2019 that rated road surfaces on a scale of 1-100 with a ranking 100 being a perfect surface. Deterioration rates of pavements vary based on a combination of initial construction methods, weather conditions, traffic, and existing distress therefore regular evaluation of the pavement network is required.

Maintaining the transportation systems in the Village of Gurnee is typically the largest budgetary line item in the capital plan. Staff assumes roadway pavements to last 15-20 years before the condition begins to deteriorate at an increasing rate which requires more costly reconstruction

from the ground up. The pavement life curve in Graph 1 below demonstrates a typical deterioration pattern in this region.

Graph 1

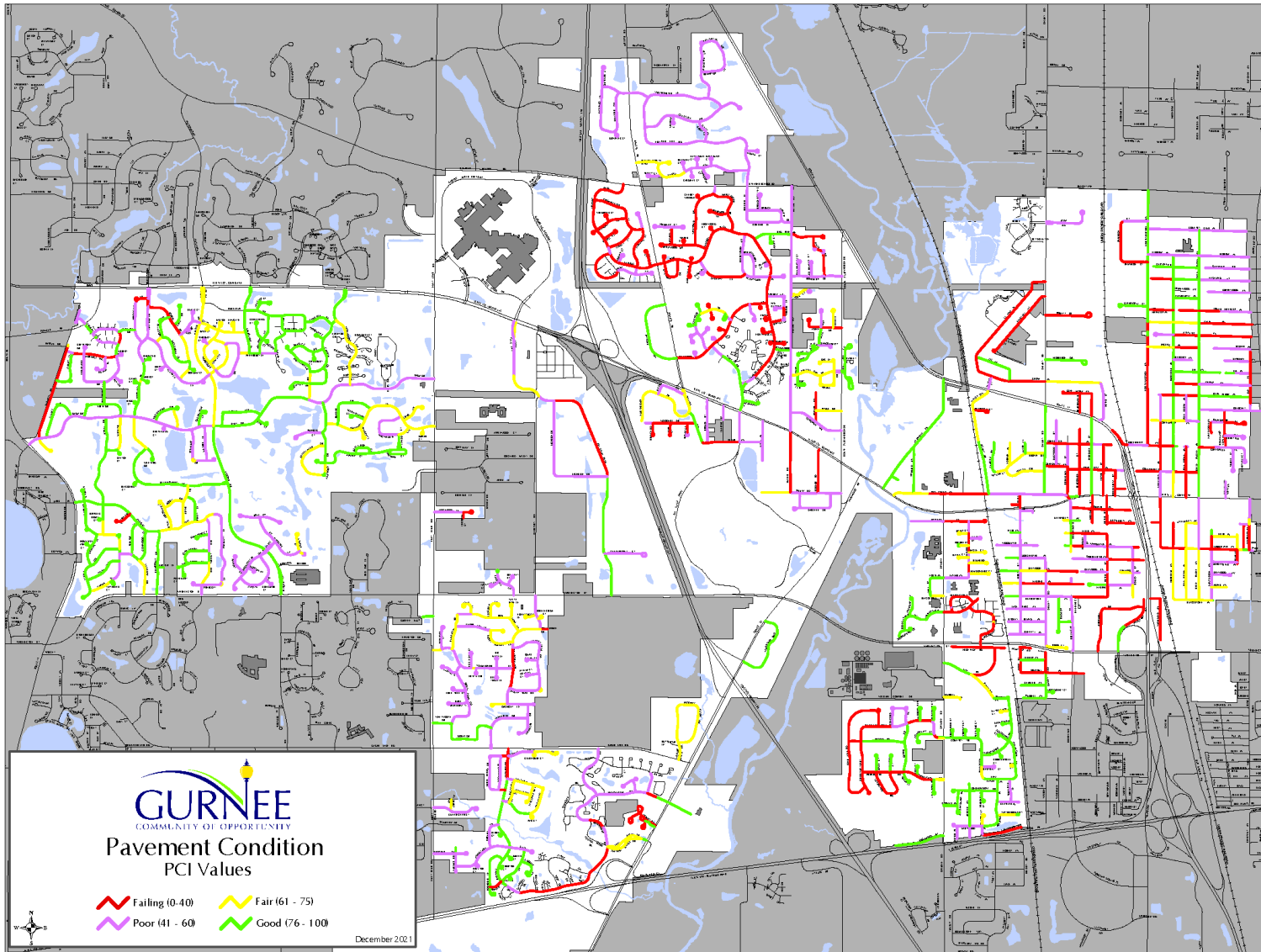


The recommended approach to maintaining roadway pavement is to invest in lower cost preventative maintenance to avoid structural failure of the pavement section that commonly occurs once the PCI drops below about 60. At this PCI level the amount of cracking in the surface typically results in significant water intrusion into the roadbed where frost-heave action essentially pulverizes the remaining pavement.

To maintain a high level of service and the best return on investment the Village targets six miles of roadway resurfacing per year for a 20 year cycle (128 miles / 20 years), however in recent past the Village has been able to program five miles of roadway resurfacing every year which represents a 25 year replacement cycle. As more capital funds are available, the Village intends to strive for the six mile per year mark to get back to a 20 year replacement cycle.

During the pandemic, the Village reduced its program and was able to resurface approximately 2 miles of roadway. The FY2022/2023 program is a combination of more expensive reconstruction and resurfacing. This comes to a total of approximately 5 miles of road however, the costs are higher due to the reconstruction. By rehabilitating roadway surfaces and continuing preventative maintenance, the Village can minimize the risk of unexpected large-scale pavement failures and continue towards a target budget annually for rehabilitation of six miles of roadway surface at approximately \$6 million with a 20 year life cycle.

In addition to the annual roadway resurfacing projects, the Village also continues an annual pedestrian path/sidewalk maintenance program to eliminate safety concerns (i.e. trip hazards) as they are identified. The following pavement condition map depicts survey work completed in 2019 and has been updated to reflect work since the study.

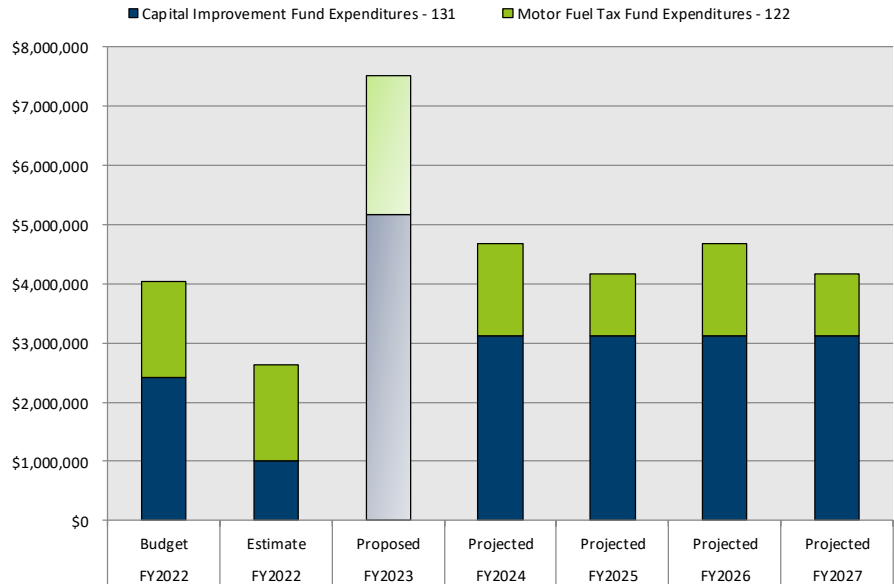


## Transportation System Spending Projections

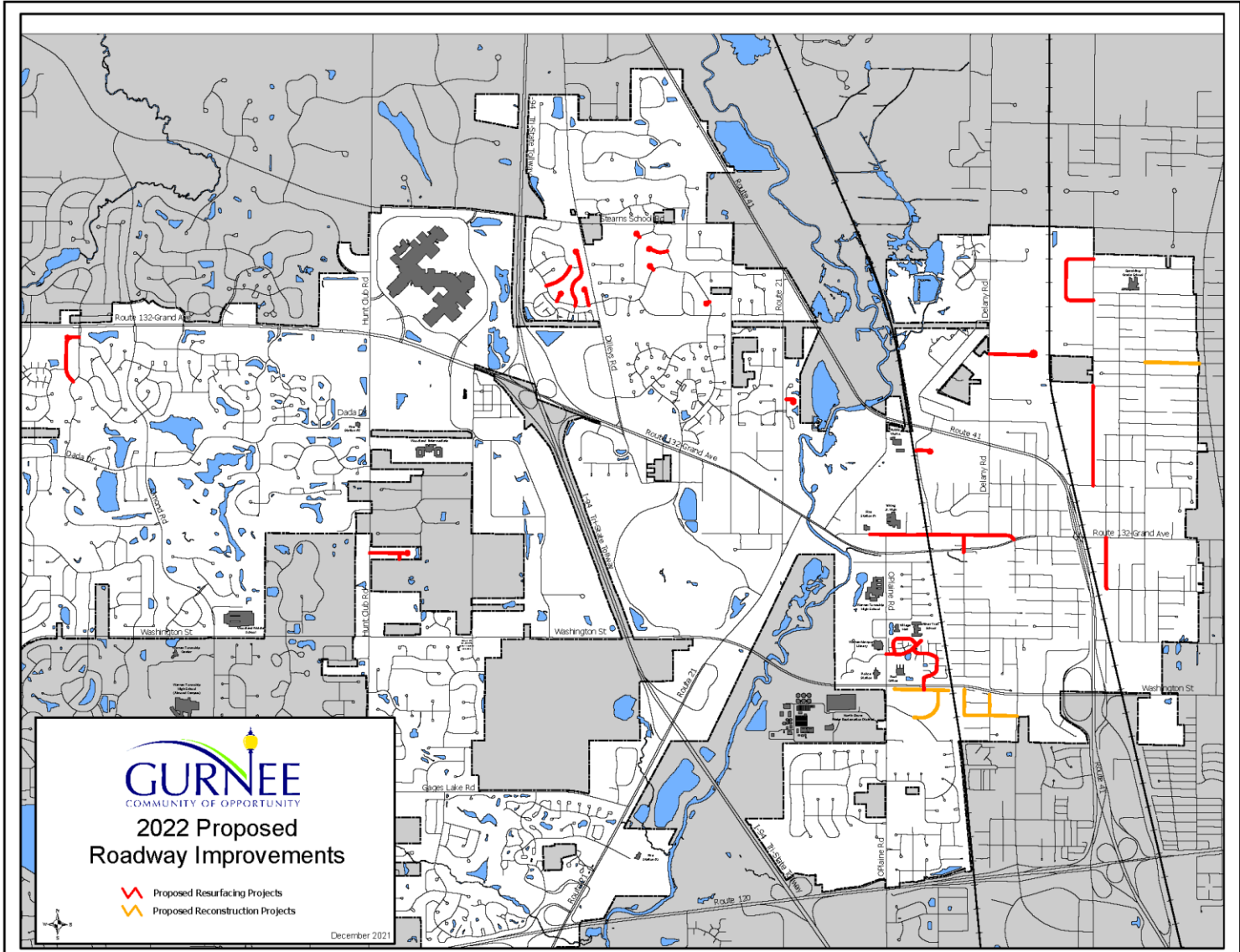
Transportation system spending over the plan period totals \$25.2 million. The following is a list of proposed spending for the upcoming fiscal year and a graphic that depicts anticipated spending on transportation system assets throughout the plan period.

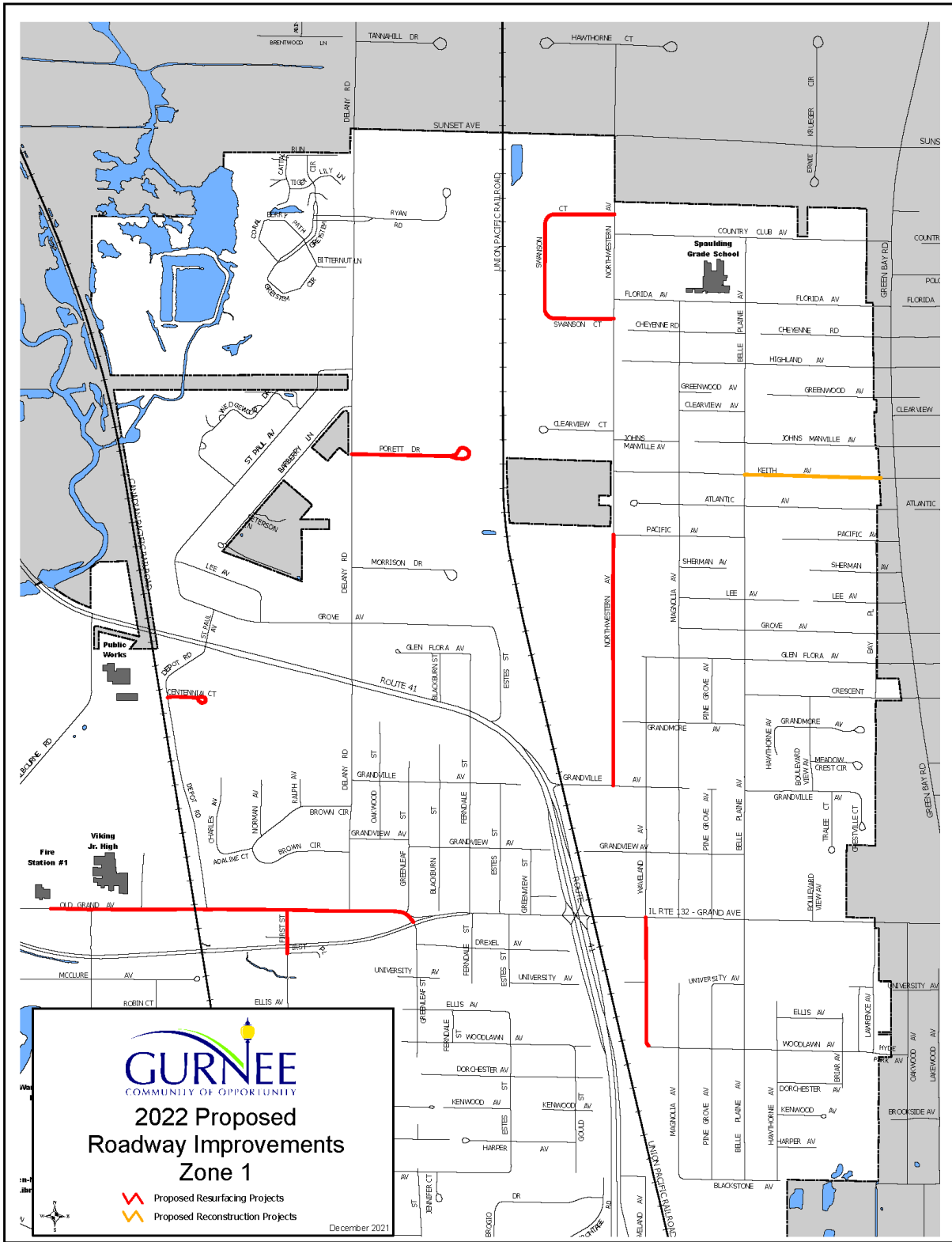
- FY2023 - \$7.5 million
  - \$6.5 million in rehabilitation work including:
    - \$4.5 million street resurfacing
    - \$1.0 million street reconstruction
    - \$440 thousand for the Village portion of improvements related to the Stearns School Road overpass and Washington & Hunt Club Intersection to enhance pedestrian accessibility
    - \$450 thousand in patching
    - \$50 thousand for an updated Pavement Evaluation
    - \$25 thousand for Village portion of US 41/IL 132/UPRR Project
  - \$375 thousand in Engineering consulting and inspections
  - \$200 thousand for sidewalk improvements along Knowles Road
  - \$150 thousand in pavement marking upgrades
  - \$140 thousand for sidewalk improvements along Hunt Club Rd and Washington St
  - \$128 thousand for street light fixtures, poles and wire upgrades
  - \$155 thousand in annual sidewalk maintenance focused on Zone 3

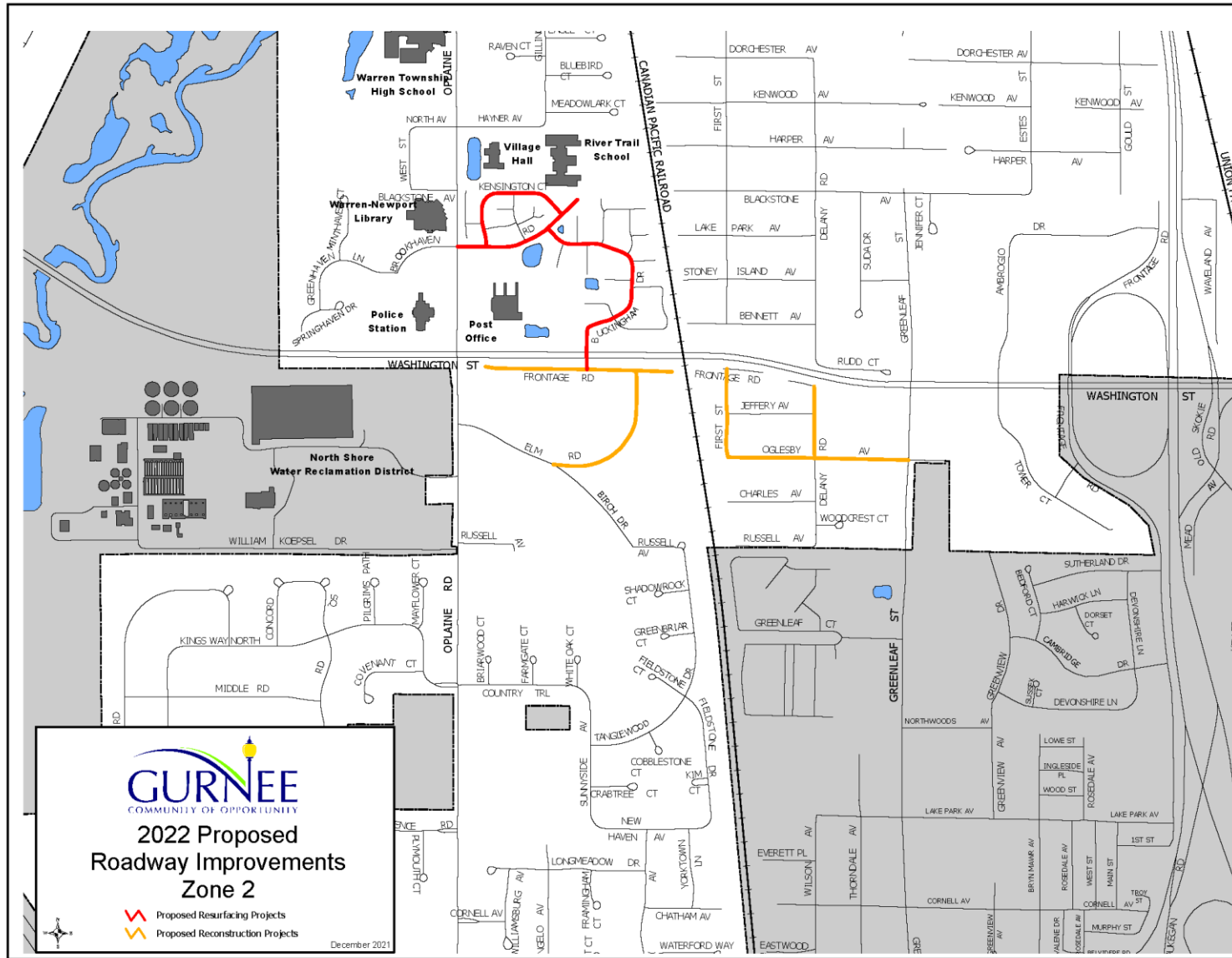
Transportation System	FY2022 Budget	FY2022 Estimate	FY2023 Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
<b>Total Transportation System Expenditures</b>	<b>\$4,033,185</b>	<b>\$2,623,185</b>	<b>\$7,518,000</b>	<b>\$4,670,000</b>	<b>\$4,170,000</b>	<b>\$4,670,000</b>	<b>\$4,170,000</b>
<b>% Change vs. Prior Year</b>	<b>2.29%</b>	<b>-34.96%</b>	<b>186.60%</b>	<b>-37.88%</b>	<b>-10.71%</b>	<b>11.99%</b>	<b>-10.71%</b>
<b>Motor Fuel Tax Fund Expenditures - 122</b>	<b>\$1,618,185</b>	<b>\$1,618,185</b>	<b>\$2,345,000</b>	<b>\$1,545,000</b>	<b>\$1,045,000</b>	<b>\$1,545,000</b>	<b>\$1,045,000</b>
<b>% Change vs. Prior Year</b>	<b>20.12%</b>	<b>0.00%</b>	<b>44.92%</b>	<b>-34.12%</b>	<b>-32.36%</b>	<b>47.85%</b>	<b>-32.36%</b>
443012 STREET SURFACING-MAINT 12275400	\$1,618,185	\$1,228,655	<b>\$1,860,000</b>	\$1,500,000	\$1,000,000	\$1,500,000	\$1,000,000
443013 CRACK SEALING 12275400	\$0	\$0	<b>\$0</b>	\$0	\$0	\$0	\$0
472002 INTERGOV COST SHARING 12275400	\$0	\$0	<b>\$0</b>	\$0	\$0	\$0	\$0
443012 STREET SURFACING-HIGH GROWTH 12275471	\$0	\$42,381	<b>\$45,000</b>	\$45,000	\$45,000	\$45,000	\$45,000
443012 STREET SURFACING-REBUILDIL 12275472	\$0	\$347,149	<b>\$440,000</b>	\$0	\$0	\$0	\$0
<b>Capital Improvement Fund Expenditures - 131</b>	<b>\$2,415,000</b>	<b>\$1,005,000</b>	<b>\$5,173,000</b>	<b>\$3,125,000</b>	<b>\$3,125,000</b>	<b>\$3,125,000</b>	<b>\$3,125,000</b>
<b>% Change vs. Prior Year</b>	<b>-6.96%</b>	<b>-58.39%</b>	<b>414.73%</b>	<b>-39.59%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
433008 ENGINEERING CONSULTANT 13175150	\$225,000	\$150,000	<b>\$375,000</b>	\$200,000	\$200,000	\$200,000	\$200,000
443012 STREET SURFACING-MAINT 13175150	\$1,800,000	\$605,000	<b>\$4,000,000</b>	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
443014 PAVEMENT MARKING 13175150	\$0	\$0	<b>\$150,000</b>	\$150,000	\$150,000	\$150,000	\$150,000
443015 PUBLIC SIDEWALK 13175150	\$125,000	\$125,000	<b>\$155,000</b>	\$125,000	\$125,000	\$125,000	\$125,000
472002 INTERGOV COST SHARING 13175150	\$140,000	\$0	<b>\$165,000</b>	\$0	\$0	\$0	\$0
472011 SIDEWALK IMPROVEMENTS 13175150	\$0	\$0	<b>\$200,000</b>	\$150,000	\$150,000	\$150,000	\$150,000
474004 STREET LIGHTS 13175100	\$125,000	\$125,000	<b>\$128,000</b>	\$0	\$0	\$0	\$0
474005 EAST GRAND ENHANCEMENTS 13120100	\$0	\$0	<b>\$0</b>	\$0	\$0	\$0	\$0



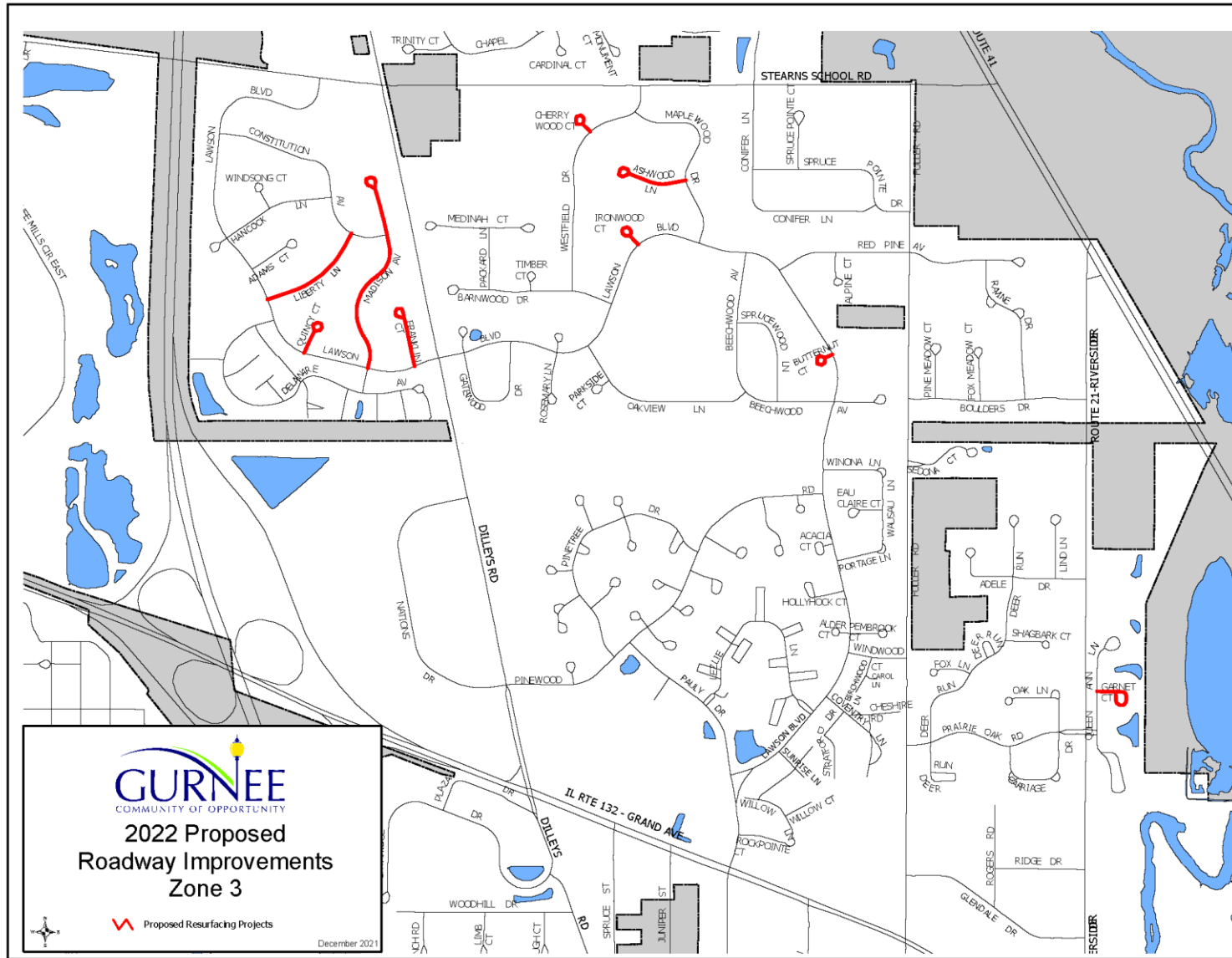
# Transportation System Plan Details - 2022 Construction Season Projects (FY2023)

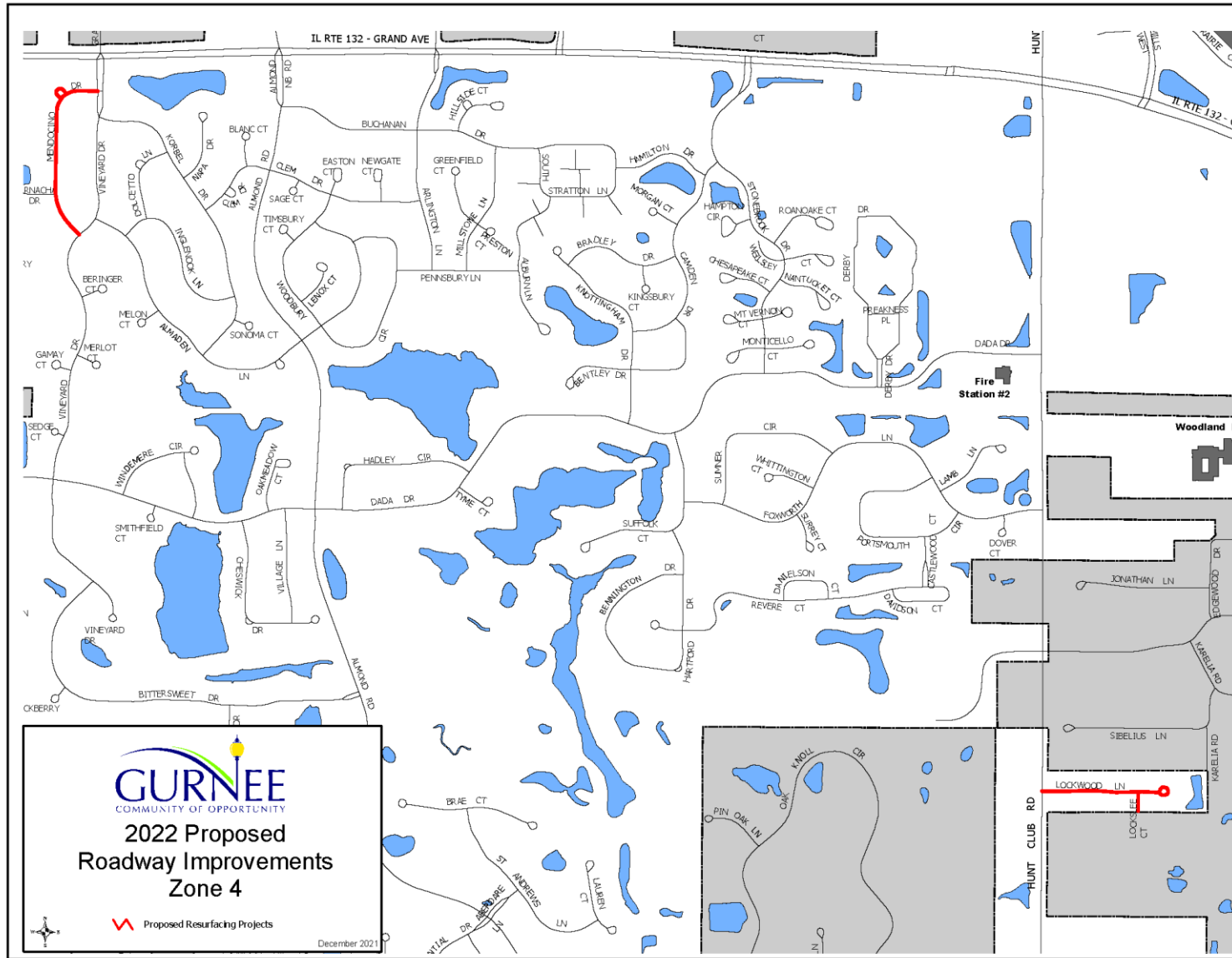


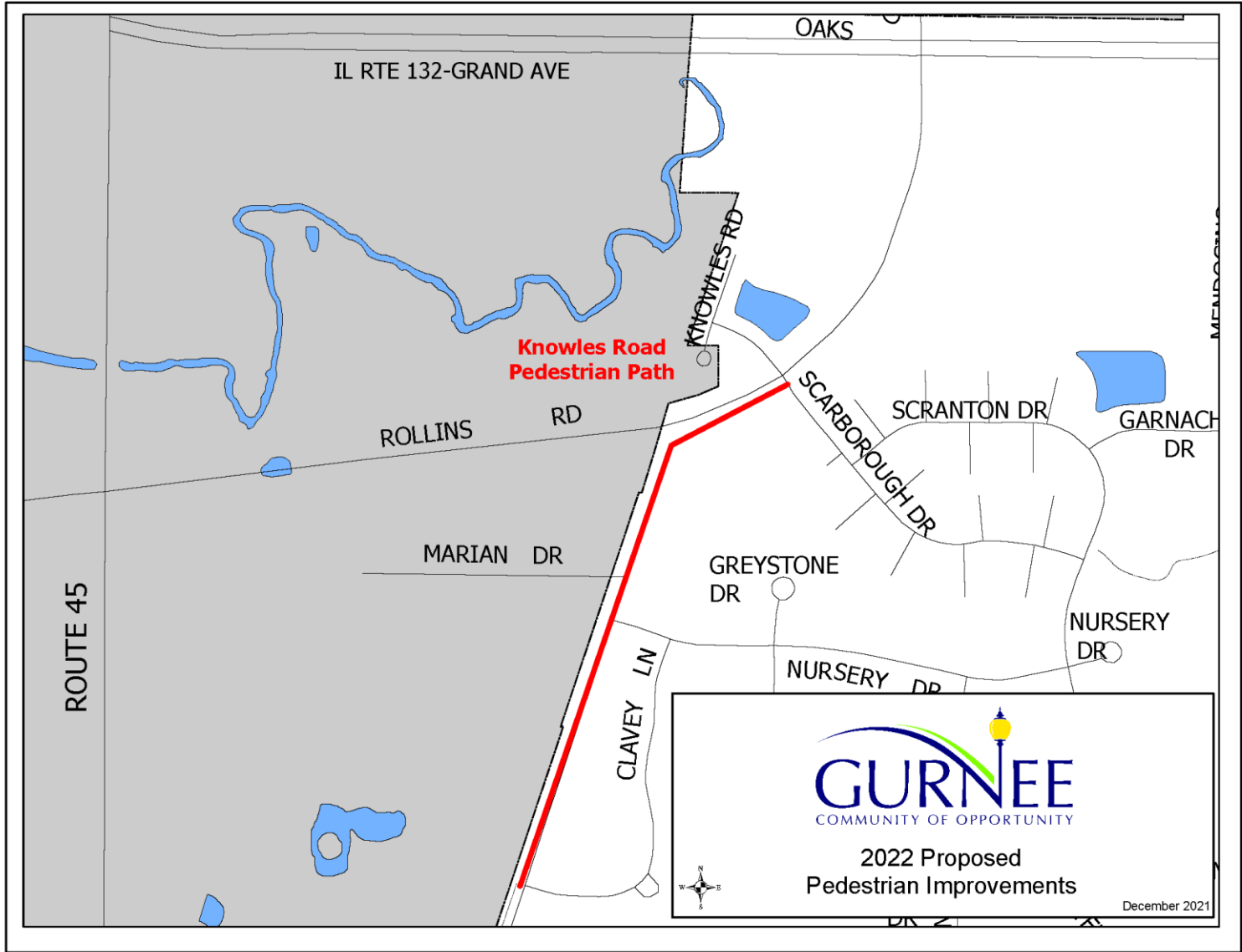


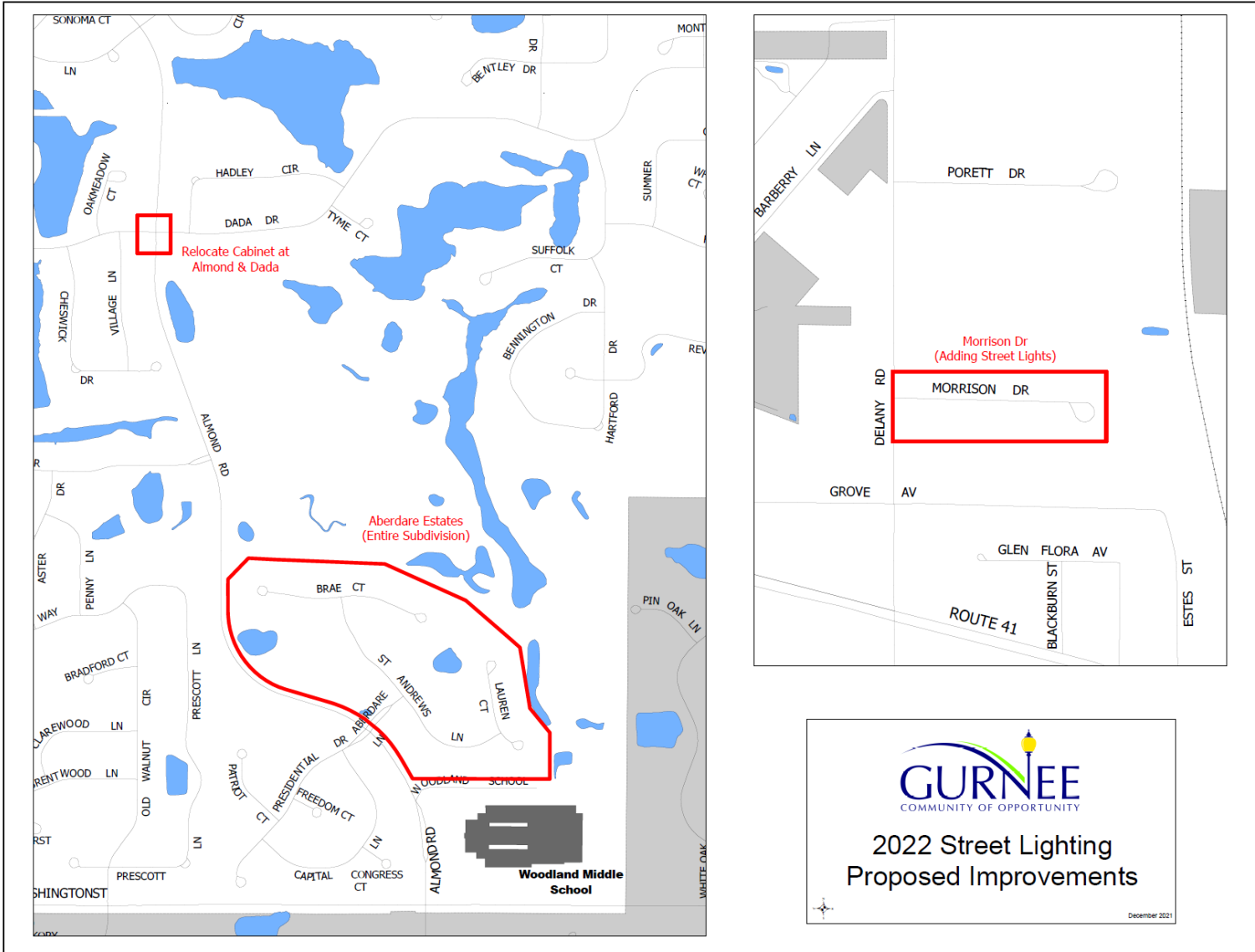


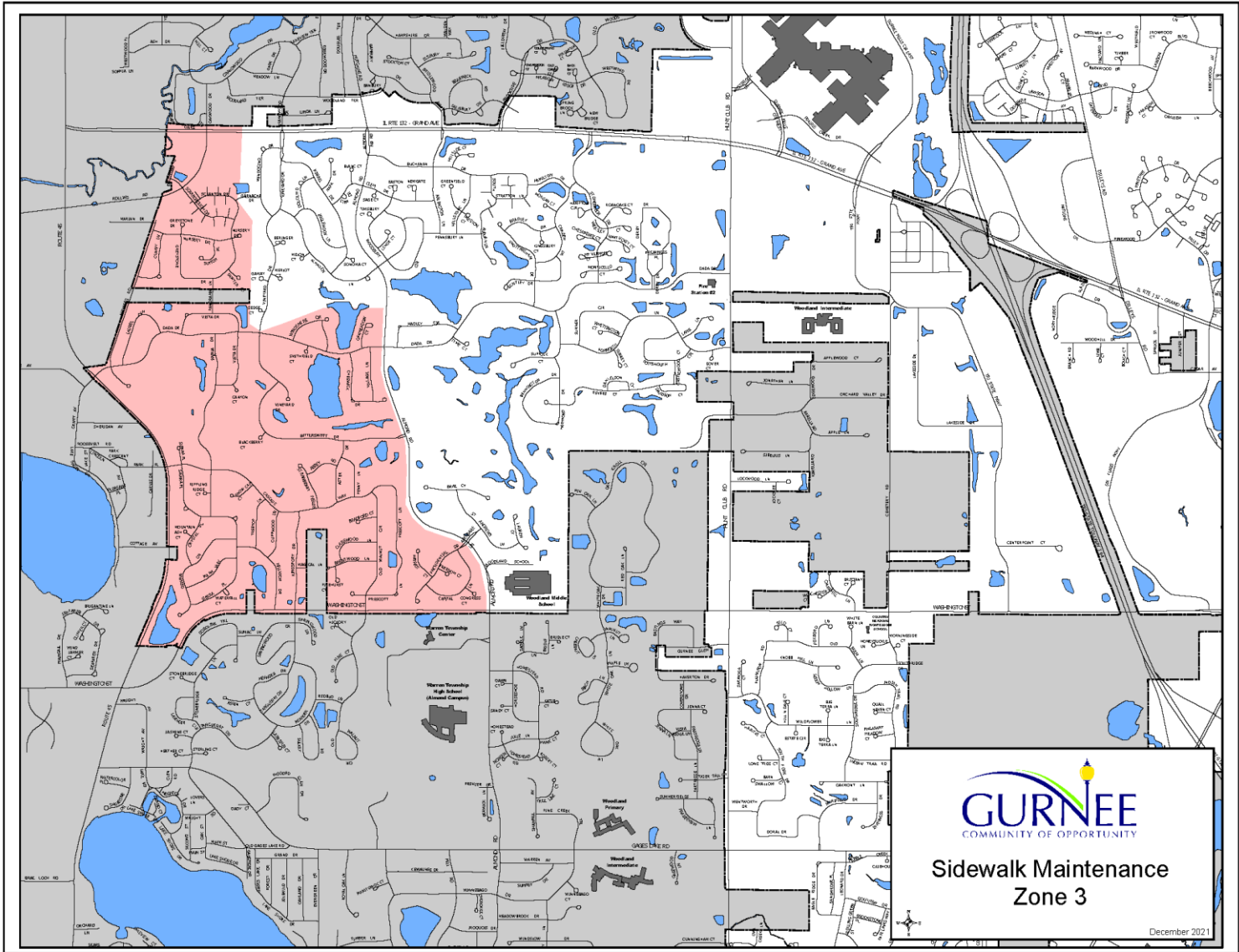












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SECTION IV – STORMWATER MANAGEMENT  
SYSTEM

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## Section IV: Stormwater Management System

### Overview

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

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

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

The local water quality aspect of stormwater management began with the 1999 amendment to the 1972 Clean Water Act. The Village of Gurnee is now required to monitor and minimize pollution in stormwater runoff from sources such as illegal dumping and from paved areas like roadways and parking lots. In 2009, the Village of Gurnee adopted a Stormwater Management Program Plan (SMPP) with the intent of minimizing pollution found in stormwater runoff. The SMPP includes programs to raise awareness through public education and commit resources to inspect, detect, and eliminate pollution in the stormwater management system.

Minimizing the flooding risk for new development in the Village is achieved by regulating construction in accordance with the Watershed Development Ordinance first adopted in 1992 and amended most recently in 2020. The Village also has a program to purchase property and remove flood prone structures near the Des Plaines River and its tributaries. The Village works with the Lake County Stormwater Management Commission to apply for state and federal grant money to purchase flood properties from willing sellers. Leveraging local funds with government grants has proven to be an extremely effective method to reduce the number of structures in the special flood hazard area.

## Assumptions & Approach

As the Village and science of stormwater management matured, the focus of capital spending was on enhancements to existing Village-owned detention basins to optimize their effectiveness. In recent years the need for structural improvements has declined and the focus has now turned to long-term maintenance of piping and detention basins.

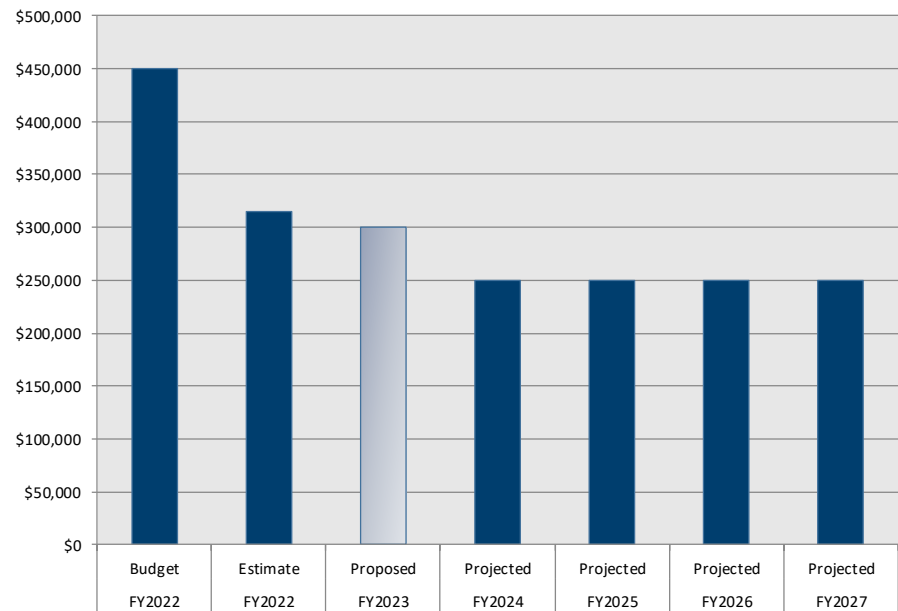
The recommended approach is to continue to inspect and maintain or repair stormwater facilities as needed and continue to leverage local funds with governmental grant programs to acquire and demolish flood prone structures.

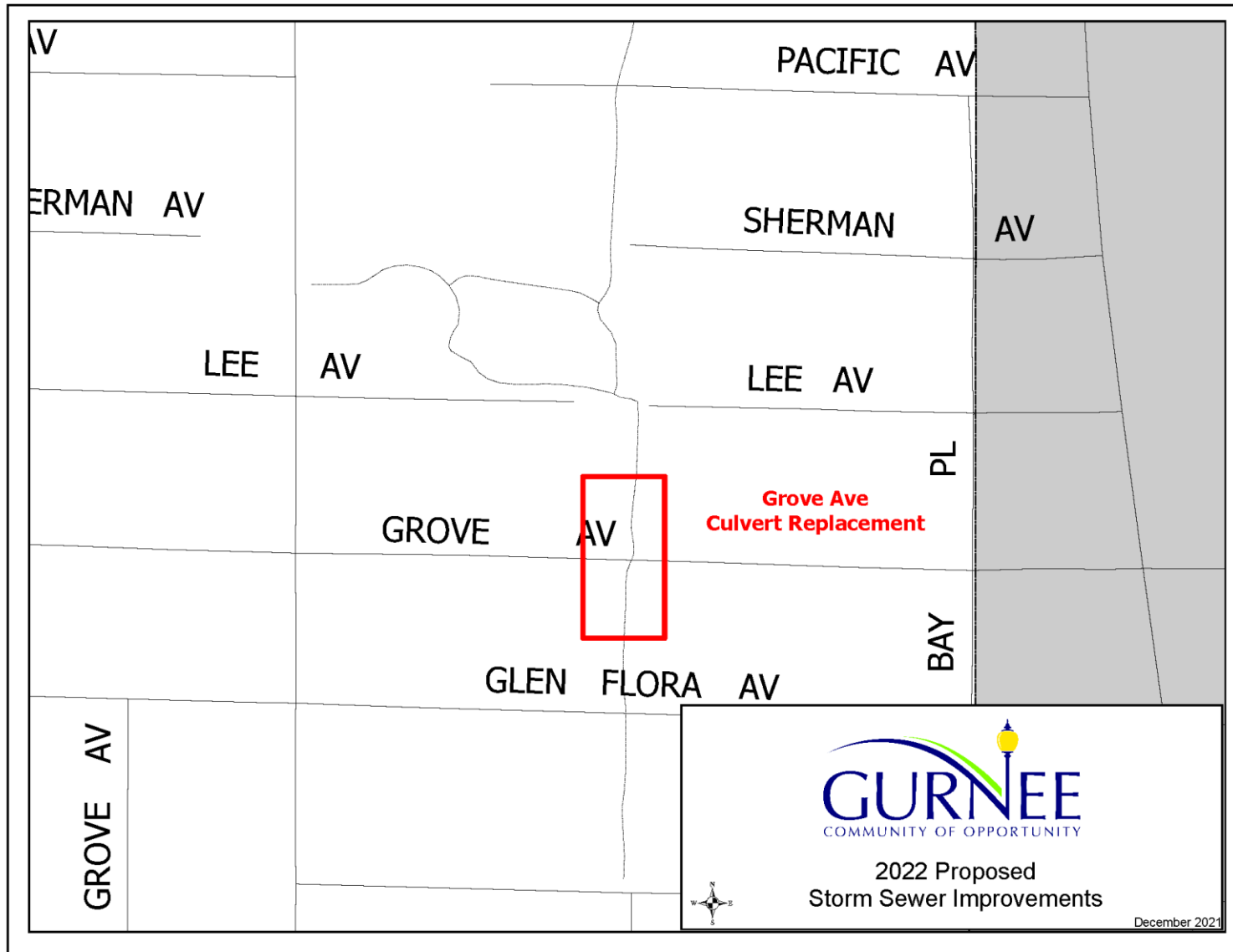
## Stormwater Management System Spending Projections

There is no dedicated source of funding for the stormwater management system. In recent years funding for these programs has been provided through General Fund and Impact Fee transfers as part of the annual budget process. Following is a list of proposed spending for the upcoming fiscal year and a graphic that depicts anticipated spending on Stormwater Management System assets throughout the plan period.

- FY2023 - \$300 thousand
  - \$125 thousand for culvert work on Grove Road and other areas
  - \$150 thousand for floodplain property acquisition and demolition
  - \$25 thousand for failing storm sewer replacement

Stormwater Management System	FY2022 Budget	FY2022 Estimate	FY2023 Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
<b>Total Stormwater Management System Expenditures</b>	<b>\$450,000</b>	<b>\$315,300</b>	<b>\$300,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>
<b>% Change vs. Prior Year</b>	<b>5153.94%</b>	<b>-29.93%</b>	<b>-4.85%</b>	<b>-16.67%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Capital Improvement Fund Expenditures - 131</b>	<b>\$450,000</b>	<b>\$315,300</b>	<b>\$300,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>
<b>% Change vs. Prior Year</b>	<b>5153.94%</b>	<b>-29.93%</b>	<b>-4.85%</b>	<b>-16.67%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
450016 PROPERTY TAXES	13175150	\$0	\$0	\$0	\$0	\$0	\$0
471001 FLOOD PLAIN	13175150	\$0	\$0	\$0	\$0	\$0	\$0
471002 LAND ACQUISITION	13175150	\$50,000	\$0	\$150,000	\$150,000	\$150,000	\$150,000
471003 APPRAISAL FEES	13175150	\$0	\$0	\$0	\$0	\$0	\$0
472006 DRAINAGE IMPROVEMENTS	13175150	\$300,000	\$215,000	\$100,000	\$100,000	\$100,000	\$100,000
473005 DEMOLITION COSTS	13175150	\$100,000	\$100,300	\$0	\$0	\$0	\$0
472007 DETENTION IMPROVEMENTS	13175150	\$0	\$0	\$0	\$0	\$0	\$0







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## SECTION V – WATER & SEWER SYSTEM

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## Section V: Water & Sewer System

### Overview

The Village of Gurnee's original water system was put into operation in 1960. At that time it was connected to the Waukegan system at Sunset Avenue and Northwestern Avenue. Water was supplied through the Waukegan system and a deep well located at Fire Station #1 on Old Grand Avenue. The system consisted of one deep well, a 200,000-gallon elevated tank, and a distribution system consisting of 13.9 miles of water main. With the early growth of the Village came the expansion of the Village's water system.

From 1960 to 1990, the Village's water distribution system increased from 13.9 miles to 73.7 miles. This represents a five-fold increase during the thirty-year time frame. From 1990 to present, the system has more than doubled in length from 73.7 miles to 182 miles. The Village's water source was changed in 1992 and continues to be provided by the Central Lake County Joint Action Water Agency (CLCJAWA), which pipes Lake Michigan water to the Village from the Lake Bluff shoreline pumping station.

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

The Village of Gurnee's sanitary sewer system was originally constructed in the mid-1960's in conjunction with the water system. The system totaled 88,680 lineal feet (16.8 miles). Today, the sanitary sewer system is a combination of gravity lines, force mains and lift stations. There are 142 miles of sanitary sewer (gravity) and 2.8 miles of sanitary sewer force main. Currently, there are eight sanitary sewer lift stations in operation. The lift stations along with the force mains are able to service parts of the community that would otherwise be unable to obtain sanitary service by gravity due to the topography of the land and depth of the sanitary sewer system.

The majority of all municipal wastewater is conveyed through Village-owned and maintained sanitary sewer mains. The wastewater is then routed to either the Lake County Public Works (LCPW) transmission main on the west side of Interstate 94 or to the North Shore Water Reclamation District (NSWRD) transmission main on the east side of the Interstate 94. Both sewer mains convey flow to the NSWRD treatment facility located in Gurnee.

Through 2011 the Village was funding sewer extension projects in the northeast portion of the community to provide new service options for residents that were previously served by individual septic systems. Some gaps remain and demand from a neighborhood supporting further investment would prompt additional sewer extensions, similar to this year's inclusion of Juniper water and sewer extension.

As portions of the existing sewer system approach 60 years of age the recent focus of capital expenditures has been evaluating and maintaining the existing system. The sewer system is one area where technology has really made a difference and the use of robotic and trenchless technologies allows the Village to perform many repairs to sewer lines without excavation or significant inconvenience to the community.

Funding for Water & Sewer related capital comes from a portion of rates charged to customers. In 2011, the Village conducted a water rate study and as a result of the findings instituted a base fee and incremental annual increase in the rate. Effective May 1, 2016, the Village renewed its multi-year rate plan to include incremental annual increases on May 1 through FY2021. The result is adequate funding to pay the debt service on the Knowles Rd. Tower and sustain approximately \$2 million annually for capital replacement. The Village is planning to re-visit a longer term rate plan in FY2024 with the focus to maintain the funding and keep up with inflationary increases related to capital costs.

## Assumptions & Approach

As the water system ages the need to invest capital funds in the replacement of aging facilities will become the focus of water system funding in the capital plan. Replacement of deteriorating water main pipe, hydrants, valves and tank maintenance are expected to be the focus of future investment to maintain a high level of service to the community.

As the sewer system ages the need to begin investing capital funds in standardization of electrical cabinetry and maintenance of deteriorating facilities will become the focus of sewer system funding in the capital improvement plan. Sewer pipe, pumps and manhole structures are expected to be the focus of future rehabilitation while standardization of electrical cabinet panels and Supervisory Control and Data Acquisition (SCADA) programs at our lift stations will be prioritized for investments to maintain high levels of service to the community.

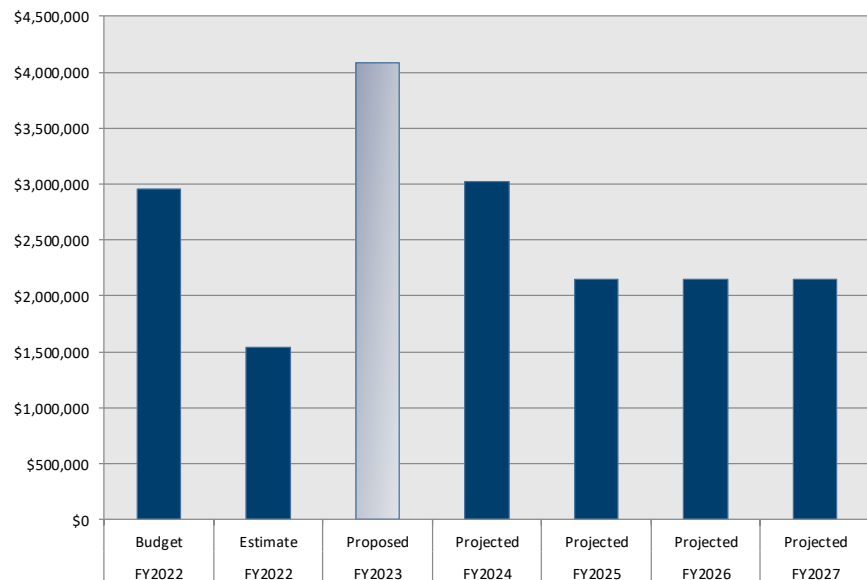


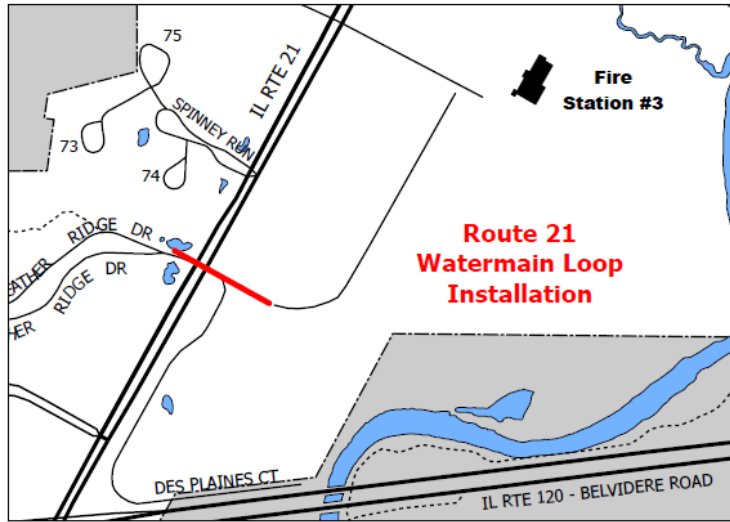
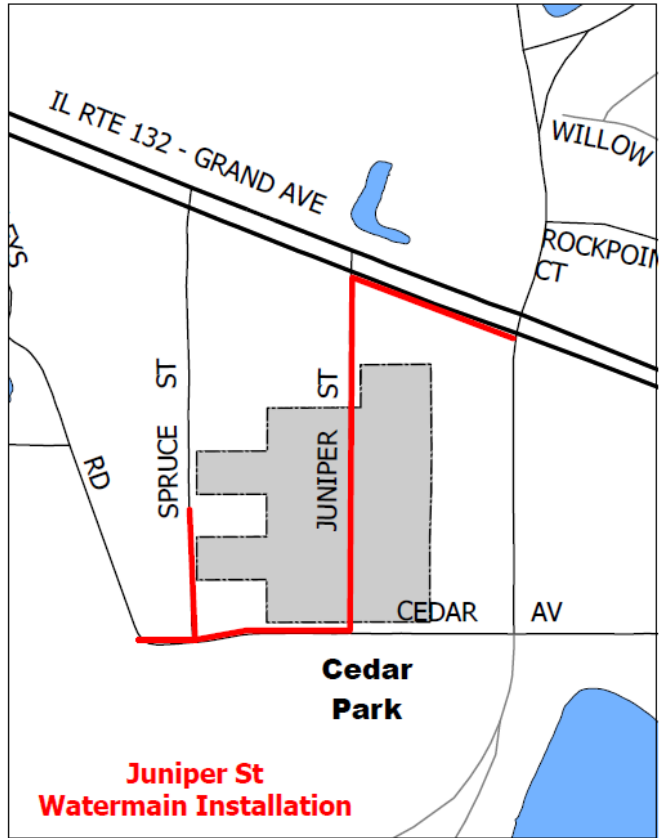
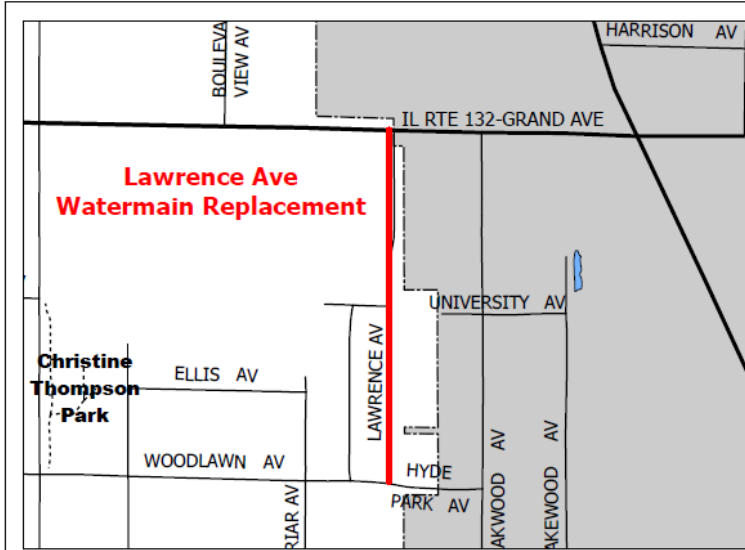
## Water & Sewer System Spending Projections

Following is a list of proposed spending for the upcoming fiscal and a graphic that depicts anticipated spending on Water & Sewer System assets throughout the plan period.

- FY2023 - \$4.1 million
  - \$1.0 million for Lawrence Avenue water main replacement & Route 21 water main loop Improvement.
  - \$1.5 million for new water and sanitary sewer installation along Juniper
  - \$870 thousand for water main at the intersection of Hunt Club Rd and Washington Street and at Stearns School Road near US 41.
  - \$280 thousand for enhancements to electrical cabinetry at lift stations
  - \$225 thousand in SCADA system upgrades
  - \$60 thousand for design engineering
  - \$150 thousand for Sewer Televising & Lining

Water & Sewer System	FY2022 Budget	FY2022 Estimate	FY2023 Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
<b>Total Water &amp; Sewer System Expenditures</b>	<b>\$2,954,580</b>	<b>\$1,540,000</b>	<b>\$4,085,000</b>	<b>\$3,020,000</b>	<b>\$2,150,000</b>	<b>\$2,150,000</b>	<b>\$2,150,000</b>
<b>% Change vs. Prior Year</b>	<b>144.06%</b>	<b>-47.88%</b>	<b>165.26%</b>	<b>-26.07%</b>	<b>-28.81%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Water &amp; Sewer Capital Fund Expenditures - 223</b>	<b>\$2,954,580</b>	<b>\$1,540,000</b>	<b>\$4,085,000</b>	<b>\$3,020,000</b>	<b>\$2,150,000</b>	<b>\$2,150,000</b>	<b>\$2,150,000</b>
<b>% Change vs. Prior Year</b>	<b>144.06%</b>	<b>-47.88%</b>	<b>165.26%</b>	<b>-26.07%</b>	<b>-28.81%</b>	<b>0.00%</b>	<b>0.00%</b>
472002 RTE 132/41 COST SHARING	22375500	\$0	\$870,000	\$870,000	\$0	\$0	\$0
472003 UTILITY IMPROVEMENT	22375500	\$2,689,580	\$2,930,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
472012 KNOWLES RD. WATER TOWER	22375500	\$0	\$0	\$0	\$0	\$0	\$0
472004 ENGINEERING STUDIES	22375500	\$40,000	\$60,000	\$100,000	\$100,000	\$100,000	\$100,000
472005 SANITARY SEWER REPAIR	22375500	\$0	\$0	\$0	\$0	\$0	\$0
475022 SCADA SYSTEM	22375500	\$225,000	\$225,000	\$50,000	\$50,000	\$50,000	\$50,000





**GURNEE**  
COMMUNITY OF OPPORTUNITY

2022 Proposed  
Watermain Improvements

December 2021



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## SECTION VI – VEHICLES & EQUIPMENT

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## Section VI: Vehicles & Equipment

### Overview

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

The Village of Gurnee recognizes the importance of maintaining, replacing, and purchasing equipment and vehicles to guarantee public safety and the efficient delivery of services. Vehicles include squad cars, fire apparatus, ambulances and snowplows among others. The Village has been successful in limiting the number of vehicles in the fleet budgeted for replacement by shifting heavily used vehicles to other areas that are less demanding. For example, a Police squad that reaches a certain age and mileage threshold may not be appropriate as a Police vehicle but it can be utilized by the Community Development Department in less demanding roles. The table below shows the number of vehicles and pieces of heavy equipment and their approximate replacement value broken down by department to be budgeted for replacement in future years.

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

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

### Assumptions & Approach

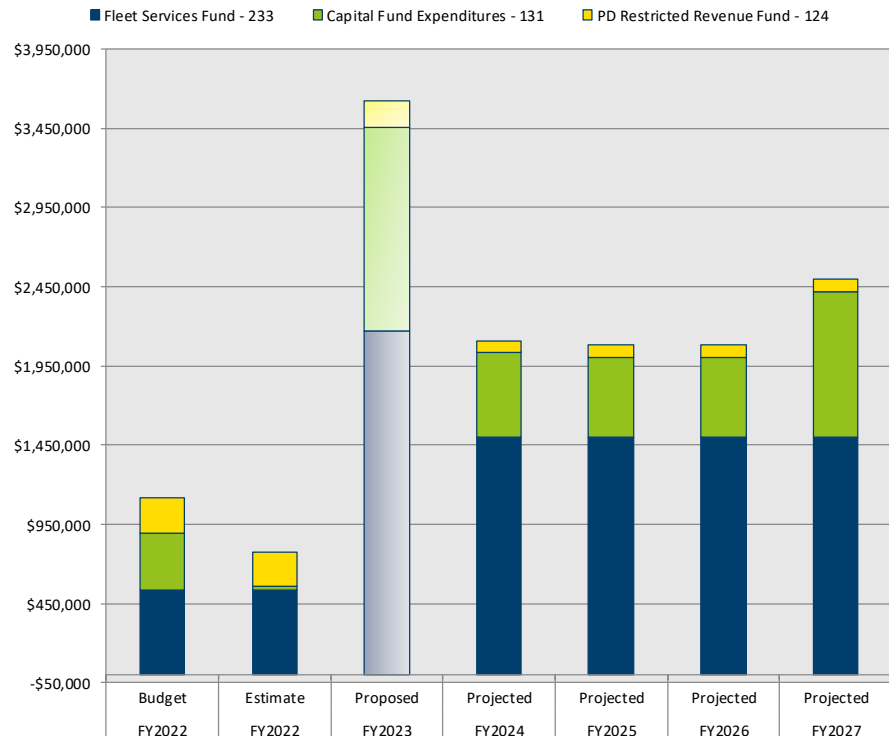
Various factors are considered when determining a replacement cycle for vehicles and equipment. These factors include mileage or hours of engine runtime, maintenance costs and future demands. Due to the wide variety of factors influencing the range of assets included in this category, staff reviews needs annually with every department and the Fleet Management Administrator.

## Vehicle & Equipment Spending Projections

Following is a list of proposed spending for the upcoming fiscal year and a graphic that depicts anticipated spending on Vehicles and Equipment throughout the plan period.

- FY2023 - \$3.6 million
  - Police Department
    - \$475 thousand for three squad cars, one evidence tech vehicle, four unmarked vehicles and two Community Service Officer vehicles (squads rolled down to Community Development)
    - \$95 thousand for a mobile generator (Split 50/50 with Public Works)
    - \$75 thousand for evidence tracking and gear
  - Fire Department
    - \$750 thousand for the replacement of an engine (1321)
    - \$290 thousand for the replacement of an ambulance (1344)
    - \$162 thousand for a potential 90/10 grant
    - \$55 thousand for a command vehicle (1398)
    - \$30 thousand for warning siren and pre-emption system maintenance
  - Public Works
    - \$1.1 million for four single axle heavy duty trucks (Split 50/50 Streets/W&S)
    - \$213 thousand for a small loader (Split 50/50 Streets/W&S)
    - \$165 thousand for a backhoe combo machine (Split 50/50 Streets/W&S)
    - \$95 thousand for a mobile generator (Split 50/50 with Police)
    - \$90 thousand for a mini-excavator (Split 50/50 Streets/W&S)
    - \$60 thousand for a sniper jetter machine (Split 50/50 Streets/W&S)

Vehicles & Equipment by Fund			FY2022	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
			Budget	Estimate	Proposed	Projected	Projected	Projected	Projected
<b>Total Vehicles &amp; Equipment Expenditures</b>			<b>\$1,113,500</b>	<b>\$777,500</b>	<b>\$3,618,700</b>	<b>\$2,110,000</b>	<b>\$2,080,000</b>	<b>\$2,080,000</b>	<b>\$2,494,500</b>
<b>% Change vs. Prior Year</b>			<b>105.54%</b>	<b>-30.18%</b>	<b>365.43%</b>	<b>-41.69%</b>	<b>-1.42%</b>	<b>0.00%</b>	<b>19.93%</b>
<b>PD Restricted Revenue Fund - 124</b>			<b>\$216,500</b>	<b>\$216,500</b>	<b>\$165,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>% Change vs. Prior Year</b>			<b>398.86%</b>	<b>0.00%</b>	<b>-23.79%</b>	<b>-54.55%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
475102	EQUIPMENT	12440160	\$25,000	\$25,000	<b>\$25,000</b>	\$10,000	\$10,000	\$10,000	\$10,000
475102	EQUIPMENT	12440170	\$33,500	\$33,500	<b>\$50,000</b>	\$25,000	\$25,000	\$25,000	\$25,000
475202	VEHICLES	12440170	\$158,000	\$158,000	<b>\$90,000</b>	\$40,000	\$40,000	\$40,000	\$40,000
<b>Capital Fund Expenditures - 131</b>			<b>\$361,500</b>	<b>\$25,000</b>	<b>\$1,286,500</b>	<b>\$535,000</b>	<b>\$505,000</b>	<b>\$505,000</b>	<b>\$919,500</b>
<b>% Change vs. Prior Year</b>			<b>3622144.49%</b>	<b>-93.08%</b>	<b>5046.00%</b>	<b>-58.41%</b>	<b>-5.61%</b>	<b>0.00%</b>	<b>82.08%</b>
475010	PRE-EMPTION SYSTEM	13150100	\$0	\$0	<b>\$5,000</b>	\$5,000	\$5,000	\$5,000	\$5,000
475014	FIRE FIGHTING EQUIPMENT	13150100	\$0	\$0	<b>\$0</b>	\$30,000	\$0	\$0	\$0
475016	MATCHING GRANT PROGRAM	13150100	\$25,000	\$0	<b>\$162,000</b>	\$100,000	\$100,000	\$100,000	\$100,000
475017	WARNING SIRENS	13150100	\$25,000	\$0	<b>\$25,000</b>	\$25,000	\$25,000	\$25,000	\$25,000
475202	VEHICLES	13150100	\$311,500	\$25,000	<b>\$1,094,500</b>	\$375,000	\$375,000	\$375,000	\$789,500
<b>Fleet Services Fund - 233</b>			<b>\$535,500</b>	<b>\$536,000</b>	<b>\$2,167,200</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>
<b>% Change vs. Prior Year</b>			<b>7.46%</b>	<b>0.09%</b>	<b>304.33%</b>	<b>-30.79%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
475202	VEHICLES	23340100	\$225,500	\$225,500	<b>\$385,200</b>	\$300,000	\$300,000	\$300,000	\$300,000
475103	HEAVY EQUIPMENT	23340100	\$0	\$0	<b>\$95,000</b>	\$0	\$0	\$0	\$0
475103	HEAVY EQUIPMENT	23375100	\$0	\$0	<b>\$311,500</b>	\$300,000	\$300,000	\$300,000	\$300,000
475202	VEHICLES	23375100	\$155,000	\$155,000	<b>\$532,000</b>	\$300,000	\$300,000	\$300,000	\$300,000
475103	HEAVY EQUIPMENT	23375500	\$0	\$0	<b>\$311,500</b>	\$300,000	\$300,000	\$300,000	\$300,000
475202	VEHICLES	23375500	\$155,000	\$155,500	<b>\$532,000</b>	\$300,000	\$300,000	\$300,000	\$300,000



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## SECTION VII – TECHNOLOGY

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## Section VII: Technology

### Overview

Items included in this section fall under the Machinery and Equipment and Computers category of fixed assets as defined in the Village's Fixed Assets Policy (Appendix A). These items include the Village's computer servers, personal computers, phone and voicemail systems, cellular voice and data services, e-mail system, wired and wireless networks, computer security, website and other internet services. The Village operates a full-service Communications Center that services the Village's public safety departments as well as several outside contractual customers. A number of high value technology assets are utilized in the Communications Center and included in this category.

The Village's technology is managed by the Information Systems (IS) Division within the Administration Department. IS staff activities are designed to provide both managers and users with reliable, efficient, consistent and intuitive systems to assist departmental operations and strengthen services provided to the public. Staff regularly assists departments with various communications methods, budgeting, specifications for software and hardware, procurement, implementation, training and maintenance of IT systems. Information Systems also includes comprehensive Geographic Information Systems (GIS) services. The Division is largely responsible for maintenance of software and equipment in five facilities with a number of Local Area Networks (LANs) connected via a Metropolitan Area Network (MAN).

### Assumptions & Approach

Village leadership has a longstanding commitment to utilizing technology to deliver services in an-effective and efficient manner. This emphasis is borne out in historical spending on technology and is reflected and emphasized in the Village's strategic plan.

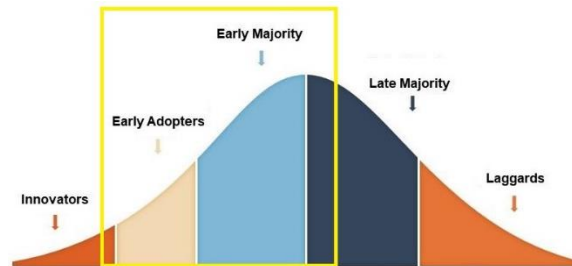
Implementing technology purely as a cost reduction mechanism needs to be supplemented with a view of technology as an enabler of insights and activities not previously possible. The idea of digital transformation highlights extensive change implications and implies the reimagining of entire processes bringing new opportunities. Technology and digital transformation are a new competitive arena for organizations, including government, to differentiate from competitors.

Technology enables: improved resident and constituent experiences; focusing departmental efforts and expenditures for maximum effect; increasing operational capabilities; facilitating collaboration; providing greater transparency; and protecting village residents, workforce and assets.

Today's overwhelming dependence on technology warrants investment in resilience, preparedness, and protection of systems from natural, accidental, and intentional occurrences.

The value of our technological systems make them targets for extortionists as cyber crime has become a profitable industry. Many systems deployed in the past did not contemplate today's security requirements and require retrofit or replacement.

The Village seeks to time the implementation new technologies judiciously. Product adoption phases include innovators, early adopters, early majorities, late majorities and laggards. The Village's efforts sometimes fall into the early adopter and more often the early majority categories.



The Village has a history of coordinating technology efforts across departments. The Information Systems Division works across organizational partitions. This coordinated approach reduces duplicated efforts and expenditures. It allows a level of specialization of personnel not supported in smaller organizational units.

Proposed projects are evaluated with respect to flexibility and adaptability to increase the ongoing value and longevity of solutions. Beyond systems maintenance costs, environmental impact and exit strategies for preserving data are also relevant factors.

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

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

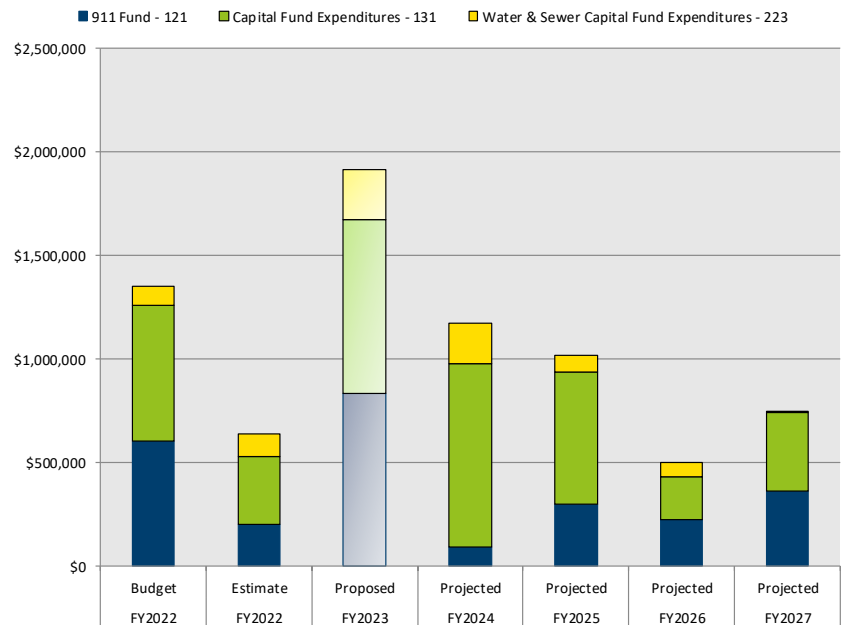
The categories and accounts are intended to quantify expenditures based on functional descriptions / activities supported. They provide an opportunity to focus emphasis in aggregate as priorities change.

## Technology Spending Projections

Following is a list of proposed spending for the upcoming fiscal and a graphic that depicts anticipated spending on Technology throughout the plan period.

- FY2023 - \$1.9 million
  - Village-Wide
    - \$181 thousand network equipment and applications
    - \$143 thousand for virtualization & storage hardware at various facilities
    - \$98 thousand for cyber security enhancements
    - \$17 thousand for Fixed Assets tracking/accounting software
  - Administration
    - \$58 thousand for conferencing and website upgrades/services
    - \$40 thousand for physical security improvements
    - \$20 thousand for audio visual upgrades for the Council Chambers
  - Police Department & Communications
    - \$832 thousand for computer aided dispatch replacement
    - \$215 thousand for records management replacement
    - \$28 thousand for physical security improvements
    - \$30 thousand for audio/video upgrades
  - Fire Department
    - \$50 thousand for notifications systems
    - \$5 thousand for physical security improvements
  - Public Works
    - \$203 thousand for SCADA system upgrades/optimization
    - \$33 thousand for virtualization and storage upgrades
    - \$13 thousand for physical security improvements

Technology by Fund			FY2022	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
			Budget	Estimate	Proposed	Projected	Projected	Projected	Projected
<b>Total Technology Expenditures</b>			<b>\$1,349,750</b>	<b>\$638,000</b>	<b>\$1,913,650</b>	<b>\$1,170,000</b>	<b>\$1,017,500</b>	<b>\$497,025</b>	<b>\$742,576</b>
<b>% Change vs. Prior Year</b>			<b>2108.11%</b>	<b>-52.73%</b>	<b>199.95%</b>	<b>-38.86%</b>	<b>-13.03%</b>	<b>-51.15%</b>	<b>49.40%</b>
<b>911 Fund - 121</b>			<b>\$601,000</b>	<b>\$202,500</b>	<b>\$832,000</b>	<b>\$90,000</b>	<b>\$297,500</b>	<b>\$223,025</b>	<b>\$363,576</b>
<b>% Change vs. Prior Year</b>			<b>18221.72%</b>	<b>-66.31%</b>	<b>310.86%</b>	<b>-89.18%</b>	<b>230.56%</b>	<b>-25.03%</b>	<b>63.02%</b>
494702	911 CALL TAKING EQUIPMENT	12140300	\$1,000	\$60,000	<b>\$555,000</b>	\$55,000	\$270,000	\$45,000	\$325,000
494722	CAD SYS SOFTWARE/LIC	12140300	\$600,000	\$142,500	<b>\$277,000</b>	\$35,000	\$27,500	\$178,025	\$38,576
<b>Capital Fund Expenditures - 131</b>			<b>\$657,750</b>	<b>\$328,000</b>	<b>\$839,150</b>	<b>\$885,000</b>	<b>\$640,000</b>	<b>\$206,500</b>	<b>\$376,500</b>
<b>% Change vs. Prior Year</b>			<b>1037.06%</b>	<b>-50.13%</b>	<b>155.84%</b>	<b>5.46%</b>	<b>-27.68%</b>	<b>-67.73%</b>	<b>82.32%</b>
475005	ENTERPRISE SOFTWARE SYS&APPS	13100000	\$0	\$0	<b>\$17,000</b>	\$70,000	\$0	\$0	\$0
475024	NETWORK EQUIPMENT/APPLICATIONS	13100000	\$124,250	\$44,500	<b>\$158,750</b>	\$200,000	\$127,500	\$129,000	\$104,000
475025	CYBER SECURITY EQUIP/APPS	13100000	\$60,000	\$25,000	<b>\$98,400</b>	\$30,000	\$0	\$0	\$60,000
475027	VIRTUALIZATION & STORAGE	13100000	\$90,000	\$90,000	<b>\$110,000</b>	\$30,000	\$30,000	\$0	\$160,000
473006	SECURITY IMPROVEMENTS	13110100	\$0	\$0	<b>\$40,000</b>	\$11,500	\$1,500	\$1,500	\$1,500
475023	AUDIO VISUAL EQUIPMENT	13110100	\$5,000	\$5,000	<b>\$20,000</b>	\$42,500	\$5,000	\$0	\$0
475026	COMMUNICATION SYSTEMS&SERVICES	13110100	\$0	\$0	<b>\$57,500</b>	\$70,000	\$20,000	\$10,000	\$10,000
475028	DEPARTMENT SOFTWARE SYS&APPS	13110100	\$0	\$0	<b>\$0</b>	\$20,000	\$250,000	\$0	\$0
473006	SECURITY IMPROVEMENTS	13140100	\$3,500	\$3,500	<b>\$25,000</b>	\$27,000	\$72,000	\$7,000	\$7,000
475023	AUDIO VISUAL EQUIPMENT	13140100	\$15,000	\$15,000	<b>\$15,000</b>	\$10,000	\$100,000	\$0	\$0
475026	COMMUNICATION SYSTEMS&SERVICES	13140100	\$10,000	\$10,000	<b>\$0</b>	\$250,000	\$0	\$0	\$0
475028	DEPARTMENT SOFTWARE SYS&APPS	13140100	\$350,000	\$100,000	<b>\$215,000</b>	\$50,000	\$0	\$0	\$0
473006	SECURITY IMPROVEMENTS	13140200	\$0	\$0	<b>\$2,500</b>	\$1,000	\$1,000	\$1,000	\$1,000
475023	AUDIO VISUAL EQUIPMENT	13140200	\$0	\$0	<b>\$15,000</b>	\$40,000	\$0	\$0	\$0
473006	SECURITY IMPROVEMENTS	13150100	\$0	\$0	<b>\$5,000</b>	\$1,500	\$1,500	\$1,500	\$1,500
475026	COMMUNICATION SYSTEMS&SERVICES	13150100	\$0	\$35,000	<b>\$55,000</b>	\$30,000	\$30,000	\$30,000	\$30,000
473006	SECURITY IMPROVEMENTS	13175100	\$0	\$0	<b>\$5,000</b>	\$1,500	\$1,500	\$26,500	\$1,500
<b>Water &amp; Sewer Capital Fund Expenditures - 223</b>			<b>\$91,000</b>	<b>\$107,500</b>	<b>\$242,500</b>	<b>\$195,000</b>	<b>\$80,000</b>	<b>\$67,500</b>	<b>\$2,500</b>
<b>% Change vs. Prior Year</b>			<b>0.00%</b>	<b>0.00%</b>	<b>125.58%</b>	<b>-19.59%</b>	<b>-58.97%</b>	<b>-15.63%</b>	<b>-96.30%</b>
473006	SECURITY IMPROVEMENTS	22375500	\$0	\$0	<b>\$7,500</b>	\$2,500	\$2,500	\$32,500	\$2,500
475024	NETWORK EQUIPMENT/APPLICATIONS	22375500	\$16,000	\$0	<b>\$22,500</b>	\$22,500	\$17,500	\$0	\$0
475027	VIRTUALIZATION & STORAGE	22375500	\$0	\$32,500	<b>\$32,500</b>	\$15,000	\$0	\$0	\$0
475028	DEPARTMENT SOFTWARE SYS&APPS	22375500	\$75,000	\$75,000	<b>\$180,000</b>	\$155,000	\$60,000	\$35,000	\$0





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SECTION VIII – BUILDINGS & BUILDING  
IMPROVEMENTS

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## Section VIII: Buildings & Building Improvements

### Overview

Items included in this section fall under the Land & Land Improvements, and Buildings & Building Improvements categories of fixed assets as defined in the Village's Fixed Assets Policy (Appendix A).

The Village is responsible for numerous municipal facilities within its corporate boundaries. Village buildings and grounds must be maintained regularly to remain functional. Village facilities must also periodically be upgraded to ensure efficient operations. Expenditures in this section include projects that:

- Conduct preventative maintenance of problems before they become more expensive to repair.
- Maximize the life of the building and materials.
- Keep buildings safe, ensuring that anything affecting health and safety is maintained.
- Help hold the value of a building.
- Keep the appearance of buildings as an aesthetically pleasing reflection of the community.

The Village's main facilities include:

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

The Village also maintains water storage facilities, storm and sanitary sewer pumping stations, Welton Plaza and the Mother Rudd House, a historical landmark in Gurnee which is currently occupied by the Warren Township Historical Society. The home is located at 4690 Old Grand Avenue.

### Assumptions & Approach

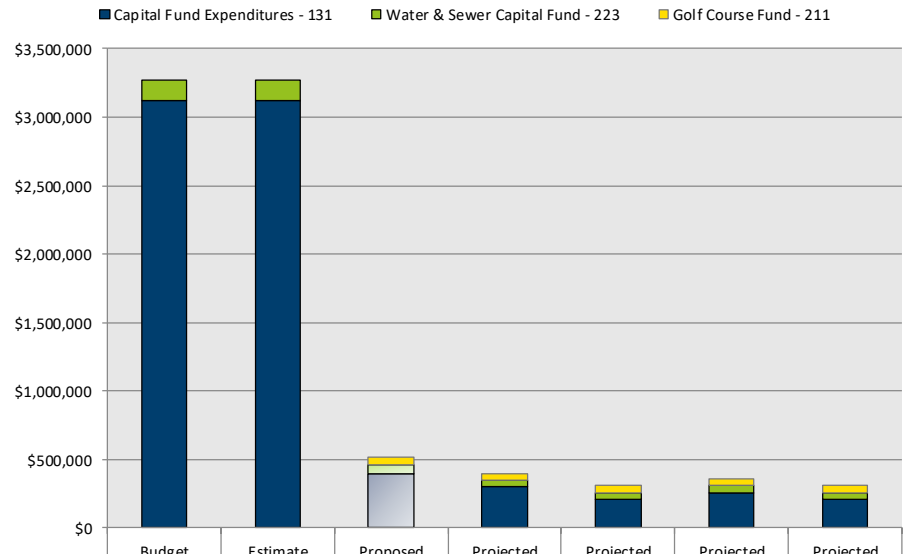
Improvements in functionality of existing facilities and larger preventative maintenance items are expected to be the focus of capital investment in facilities. Many preventative maintenance line items for facilities are built into the operating budgets but larger expense that can be capitalized such as mechanical systems, pavement repairs or roofing are expected to be funded through capital.

## Buildings & Improvements Spending Projections

Following is a list of proposed spending for the upcoming fiscal year and a graphic that depicts anticipated spending on Building and Improvement assets throughout the plan period.

- FY2023 - \$513 thousand
  - Administration
    - \$50 thousand for a HVAC and miscellaneous repairs
  - Police Department
    - \$123 thousand for improvements including; HVAC repairs, dispatch locker upgrades
  - Fire Department
    - \$150 thousand for office and building renovations and miscellaneous improvements
  - Public Works – Streets (split 50/50 between Streets and Water & Sewer)
    - \$30 thousand for multiple HVAC units
    - \$20 thousand for Material Bin Repairs
    - \$10 thousand for flat roof repairs
    - \$10 thousand for multiple man doors at the Public Works main building and south building
  - Public Works – Water & Sewer (split 50/50 between Streets and Water & Sewer)
    - \$30 thousand for multiple HVAC units
    - \$20 thousand for Material Bin Repairs
    - \$10 thousand for flat roof repairs
    - \$10 thousand for multiple man doors at the Public Works main building and south building
  - Golf Course Fund
    - \$50 thousand for clubhouse repairs

Buildings & Improvements	FY2022 Budget	FY2022 Estimate	FY2023 Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
<b>Total Buildings &amp; Improvements Expenditures</b>	<b>\$3,267,000</b>	<b>\$3,267,000</b>	<b>\$513,000</b>	<b>\$400,000</b>	<b>\$310,000</b>	<b>\$360,000</b>	<b>\$310,000</b>
<b>% Change vs. Prior Year</b>	<b>-3.18%</b>	<b>0.00%</b>	<b>-84.30%</b>	<b>-22.03%</b>	<b>-22.50%</b>	<b>16.13%</b>	<b>-13.89%</b>
<b>Capital Fund Expenditures - 131</b>	<b>\$3,118,500</b>	<b>\$3,118,500</b>	<b>\$393,000</b>	<b>\$300,000</b>	<b>\$210,000</b>	<b>\$260,000</b>	<b>\$210,000</b>
<b>% Change vs. Prior Year</b>	<b>-3.32%</b>	<b>0.00%</b>	<b>-87.40%</b>	<b>-23.66%</b>	<b>-30.00%</b>	<b>23.81%</b>	<b>-19.23%</b>
473003 BUILDING IMPROVEMENTS 13110100	\$55,000	\$55,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
473003 BUILDING IMPROVEMENTS 13140100	\$100,000	\$100,000	\$123,000	\$140,000	\$50,000	\$100,000	\$50,000
473003 BUILDING IMPROVEMENTS 13150100	\$0	\$0	\$150,000	\$60,000	\$60,000	\$60,000	\$60,000
473008 FIRE STATION #3 13150100	\$2,895,000	\$2,895,000	\$0	\$0	\$0	\$0	\$0
473003 BUILDING IMPROVEMENTS 13175100	\$68,500	\$68,500	\$70,000	\$50,000	\$50,000	\$50,000	\$50,000
<b>Golf Course Fund - 211</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>% Change vs. Prior Year</b>	<b>-100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
473003 BUILDING IMPROVEMENTS 21113000	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
<b>Water &amp; Sewer Capital Fund - 223</b>	<b>\$148,500</b>	<b>\$148,500</b>	<b>\$70,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>% Change vs. Prior Year</b>	<b>39.75%</b>	<b>0.00%</b>	<b>-52.86%</b>	<b>-28.57%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
473003 BUILDING IMPROVEMENTS 22375500	\$148,500	\$148,500	\$70,000	\$50,000	\$50,000	\$50,000	\$50,000



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SECTION IX – APPENDIX

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Appendix A – Fixed Asset Policy



# Fixed Asset Policy

Adopted: June 4, 2007

Last Revised: August 20, 2018

## Statement of Purpose

The purpose of this policy is to establish procedures governing the Fixed Asset Systems of the Village of Gurnee. The policy is meant to ensure compliance with various accounting and financial reporting standards including generally accepted accounting principles (GAAP), Governmental Accounting, Auditing and Financial Reporting (GAAFR), Governmental Accounting Standards Board (GASB), and applicable State and Federal capital asset regulatory and reporting requirements related to property. An accurate inventory provides for the valuation of assets for financial statements and insurance purposes. It also enhances the ability to safeguard fixed assets.

## General Policy

Each department shall be responsible for the following: (a) maintain control and security over each asset within the department's possession; (b) completion of documentation required by the Finance Division each time an asset is purchased, updated, transferred or disposed; and (c) conduct physical inventories of assets.

## Scope

This policy provides for the inventory and capitalization of all Village owned or leased assets with a value equal to or in excess of those amounts set forth in Section **IV and VII** herein and having a useful life of more than one year. Those assets identified pursuant to this policy as set forth in Section VIII shall be recorded and depreciated, if applicable, by the Director of Finance in the Fixed Asset System.

## Inventory, Valuing, Capitalizing, and Depreciation

### **Inventoried Asset**

All assets or groups of assets (such as furniture or tools) with a value greater than \$1,000 and a useful life in excess of one year may be considered an inventoried asset. Each department is responsible for maintaining a listing of inventoried assets. Upon the acquisition or disposal of an asset in this category, the department acquiring or disposing of such asset may update their listing of inventoried assets. Some samples of inventoried assets are: computer software, tools, computers, weapons, and radios. Departments will annually submit a physical count of all inventoried assets to Finance.



## **Fixed Assets**

### ***Valuing Fixed Assets***

Fixed assets should be valued at cost or historical costs, plus those costs necessary to place the asset in its location (i.e. freight, installation charges.) In the absence of historical costs information, a realistic estimate will be used. Donated assets will be recorded at the estimated current fair market value.

### ***Capitalizing Assets***

Assets are capitalized at the time of acquisition. To be considered a capital asset for financial reporting purposes, an item must be at or above the capitalization threshold as set forth in Section VII of this policy and have a useful life of at least one year. Capital assets below the capitalization threshold on a unit basis but warranting “control” shall be inventoried at the department level, and an appropriate list will be maintained.

Capital Assets should be capitalized if they meet the following criteria:

- a) Tangible
- b) Useful life of more than one year (benefit more than a single fiscal period)
- c) Cost exceeds designated threshold (see Section VII)

Fixed assets include land & land improvements, building & building improvements, vehicles, machinery and equipment, and infrastructure. This type of asset should be charged to a Capital account in the Fund that paid for the asset.

### ***Depreciating Assets***

Depreciation is used to reflect the economic loss in the value of an asset. Generally Accepted Accounting Principles (GAAP) requires that the method used to allocate the cost of a capital asset over its estimated useful life be as equitable as possible to the periods during which services are obtained from the use of the asset. In most cases, the straight line method of depreciation will be used for all assets.

## **Fixed Asset Categories**

### **Land & Land Improvements**

Includes all land purchased or otherwise acquired by the Village. All costs incurred in preparing the land for its intended use should be included in the cost of the land. Land is not a depreciable asset.

## **Building and Building Improvements**

Buildings are valued at the purchase price or cost of construction. The cost should include all charges applicable to the building, including broker's or architect's fees. Additions and improvements to buildings, as well as the cost of permanently attached fixtures, should be added to the building account if the cost enhances the buildings functionality or extends the asset's useful life.

## **Machinery and Equipment**

The machinery and equipment account should consist of property that does not lose its identity when removed from its location and is not changed materially or expended in use. These assets are recorded at cost, including freight, installation and other charges incurred to place the asset in use. Assets included in this category are heavy equipment, traffic equipment, generators, office equipment, phone system, vehicles, and kitchen equipment

## **Infrastructure**

Infrastructure assets are long-lived capital assets that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Included in this category are roads, bridges, drainage systems, water and sewer systems. These assets are recorded at historical cost and include the costs necessary to place the asset in its location or condition. Additions and improvements will be capitalized only if the cost either enhances the asset's functionality or extends the asset's useful life.

## **Construction in Progress**

This category is used for a building or other capital project that is incomplete at the end of a fiscal year. When the project is completed, the cumulative costs are transferred to an appropriate capital asset category.

## **Retirement of Assets**

Assets are typically retired for three reasons: obsolescence, sale or trade, and theft or loss. In general, the Village's practice is to use an asset until it no longer is useful or serviceable. However, assets may be sold or traded-in when it is the best interest to do so. Property may not be traded-in or disposed of without prior approval of the department head and the Village Administrator.

Capital assets that are retired before the end of their useful life must be sold by competitive sale, negotiated sale, or auction. Any other method of retirement of a capital asset shall be approved by the Village Board prior to disposal. The sale of non-capital assets valued at less than designated threshold (as set forth in Section VII), may be approved by the Village Administrator.

## Modification of Assets

Modifications to an asset that prolong a fixed asset's economic life or expand its usefulness should also be recorded. Normal repairs that maintain the asset in present condition should be recorded as an expenditure/expense and not capitalized.

## Physical Inventory of Assets

A physical inventory, done by an outside appraisal company or the Village's property insurance carrier, may be conducted at an interval recommended by the Finance Director and approved by the Village Administrator. The Village's accounting records will then be adjusted to reflect the current fixed asset inventory list. In conjunction with the preparation of the Multi-Year Capital Plan, the Finance Division will forward to each department head, a list of his/her department's inventoried and fixed assets listed in Fixed Asset System. It is the responsibility of the department head to account for all the items on the transaction listing and prepare the necessary reports that have not previously been sent to the Finance Division at the time of acquisition or disposal.

## Capital Asset Categories and Useful Lives

Asset Type	Years	Capitalization
Land	N/A	\$1
Land Improvements (Exhaustible)		
Parking Lots	20	\$25,000
Fences	20	\$25,000
Pedestrian Bridges	20	\$25,000
Bike Paths	20	\$25,000
Landscaping	30	\$25,000
Buildings	50	\$50,000
Building Improvements		
HVAC	20	\$50,000
Re-Roofing	20	\$50,000
Electrical & Plumbing	30	\$50,000
Carpet Replacement	10	\$50,000
Vehicles		
Police Squads	3	\$25,000
General Vehicles	8	\$25,000
Small Trucks	11	\$25,000
Large Trucks	15	\$25,000
Ambulances	15	\$25,000
Ladder Truck	25	\$25,000
Fire Engines, pumpers	15	\$25,000
Machinery & Equipment		
Fire equipment (ladders, hoses)	10	\$25,000
Police Communications Equipment	10	\$25,000
Heavy equipment (public works)	30	\$25,000
Computers	5	\$25,000
Furniture & Fixtures		
Office Furniture	20	\$25,000
Phone System	10	\$25,000
Kitchen Equipment	10	\$25,000
Infrastructure		
Roads/Streets	50	\$250,000
Water & Sewer Systems		
Lift Stations	40	\$250,000
Wells	40	\$250,000
Pumping Stations	40	\$250,000
Water towers	40	\$250,000
Water/Sewer Mains	40	\$250,000
Stormwater Drainage	40	\$250,000