



# 2014-2015 Annual Budget Report

Village of Libertyville, IL



## Village of *L*ibertyville

### *H*istory

*In the early 1830's, English settler George Vardin and his family arrived in what is now Libertyville. The small settlement which soon developed was known as "Vardin's Grove." In 1836, during the Independence Day celebration, area residents voted to call their town "Independence Grove." Mail service from Chicago to Milwaukee was established in 1836, prompting area residents to petition for a post office. The request was granted and the first post office was established in the former Vardin cabin on April 16, 1837. The Village was also registered under the name "Libertyville" on that day because an Independence Grove post office already existed in the state at that time. The name of the Village was changed again when, with the creation of Lake County in 1839, Libertyville was made the county seat. The new name, "Burlington," lasted until the county seat was moved to Little Fort (now Waukegan) in 1841. At that time, the Village reclaimed the name "Libertyville." In 1881, the Milwaukee and St. Paul Railroad (now the Metra Milwaukee District North commuter line) was extended to Libertyville. Rapid expansion of the Village resulted, with schools, churches, stores, mills, lumber yards and homes being built. The Village incorporated in 1882, with John Locke as its first president.*

*The Village of Libertyville is located in south central Lake County, approximately 37 miles from Chicago and seven miles west of Lake Michigan. The Village is an established residential community and has traditionally served as a major market and service center for central Lake County. The estimated population of 20,315 has more than doubled since 1960, as the Village has shared in the economic growth that has come from the expanding Chicago metropolitan area. An ongoing effort to restore and preserve historic Libertyville contributes to the traditional hometown atmosphere in the Village.*



**Village of Libertyville, Illinois**  
**2014-2015 Municipal Budget**

President

*Terry L. Wepler*

Board of Trustees

*Donna Johnson  
Drew Cullum  
Todd Gaines*

*Jay Justice  
Richard Moras  
James Moran, III*

Clerk

*Sally A. Kowal*

Village Attorney

*David F. Pardys*



Village Administrator

*Kevin J. Bowens*

Assistant Village Administrator

*Kelly A. Amidei*

Director of Finance/Treasurer

*Patricia A. Wesolowski*

Director of Public Works

*John M. Heinz*

Director of Community Development

*John P. Spoden*

Chief of Police

*Clinton J. Herdegen*

Fire Chief

*Richard M. Carani*

Director of Sports Complex & Recreation

*Conrad J. Kowal*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Libertyville**

**Illinois**

For the Fiscal Year Beginning

**May 1, 2013**

A handwritten signature in black ink, appearing to read "Jeffrey R. Egan".

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Libertyville for its annual budget for the fiscal year beginning May 1, 2014. This is the seventeenth year the Village has received this award.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

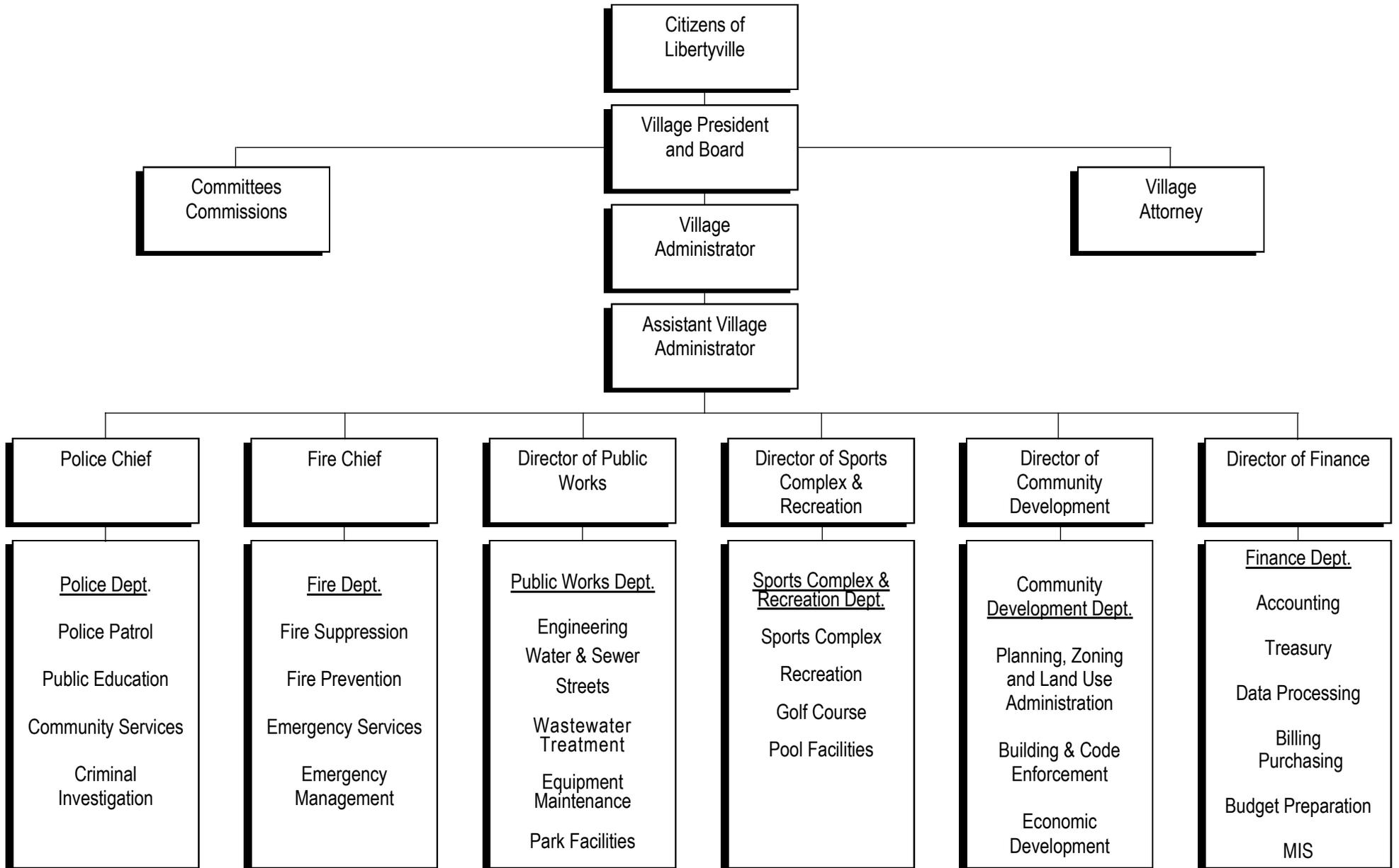
## **Mission**

The mission of the Village of Libertyville municipal organization is to provide quality services, programs and facilities in the most cost effective and efficient manner to all citizens of the community, to preserve Village history and tradition, to preserve resources for future generations, and to facilitate a partnership with all members of the community to make Libertyville a better place to live and work.

## **Goals**

- provide quality, affordable services/programs and well-maintained facilities for all citizens/customers.
- allocate resources for basic and essential services and programs that are responsive to the changing needs of our community.
- maintain a municipal organization with a reputation for honesty, integrity, and professionalism, and remain accessible to our citizens to whom we provide services.
- establish partnerships with other units of government and the private sector in order to build communication and understanding, and enhance cooperation and problem solving.
- provide a challenging work environment that encourages, rewards and recognizes employees for hard work, responsibility, and innovation in the performance of their jobs of delivering quality services and program.
- preserve and enhance the community's natural resources.

# Village of Libertyville Organizational Chart



# COMMUNITY PROFILE

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## GOVERNMENT

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Incorporated April 15, 1882

The Village is a non home-rule municipality governed by a President and board of six Trustees that are elected at large on a non-partisan basis to four-year staggered terms.

The Village employs 161 full-time employees and provides the following services: Administration, Community Development, Engineering, Public Works, Police, Fire, Parks and Recreation, Water, Sewer and Wastewater Treatment.

Village website: [www.libertyville.com](http://www.libertyville.com)

### Village Bond Rating

Moodys Aa2

Fire ISO Rating: 4

### Tax Rates:

Sales Tax 7%

Telecommunications Tax 6%

Utility Tax-Natural Gas (terminated 5/2013) 0%

Utility Tax-Electric per kwh

First 2,000 kwh \$0.549

Next 48,000 kwh \$0.360

Next 50,000 kwh \$0.324

Next 400,000 kwh \$0.315

Next 500,000 kwh \$0.306

Next 2,000,000 kwh \$0.288

Next 3,000,000 kwh \$0.284

Next 5,00,000 kwh \$0.279

Next 10,000,000 kwh \$0.275

Over 20,000,000 \$0.270

## DEMOGRAPHICS

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The Village is comprised of 9 square miles.

The Village is located in Lake County, approximately thirty-five miles north of Chicago and seven miles west of Lake Michigan. Adjacent to the Village are the communities of Vernon Hills, Gurnee, Mundelein and Lake Bluff. The Village is within one mile of Interstate 94, the highway

which connects the Chicago metro area to Milwaukee, Wisconsin.

### Population (a)

1970 11,111

1980 22,111

1990 19,174

2000 20,742

2010 20,315

### Ethnic Makeup (a)

White 18,056 88.6%

Hispanic or Latino 830 4.1

African American 252 1.2%

Asian 1,068 5.2%

Miscellaneous 182 0.9%

### Other Household and Resident Data (a)

Total Households 7,561

Median Household Income \$102,523

Per Capita Income \$50,179

Median Age 43.0

% of Population under 18 27.0%

% of Population over 65 13.9%

### Home Value (a)

Median Home Value (2012) \$219,800

Median Gross Rent \$1,077

### Land Use (b)

Residential 2235 acres 38%

Multi-family 176 acres 3%

Commercial 470 acres 8%

Industrial 706 acres 12%

Open Space 1059 acres 18%

Institutional 706 acres 12%

Transportation 176 acres 3%

Vacant 353 acres 6%

### Property Value (c)

Equalized Assessed Valuation 2013

Residential \$790,261,154 75.7%

Industrial \$96,725,515 9.3%

Commercial \$156,069,601 14.9%

Railroads \$285,298 <.1%

Farms \$54,687 <.1%

Total \$1,043,396,255 100%

# COMMUNITY PROFILE

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## Other

Land Area –square miles	8.81
Miles of Streets	80
Miles of Sidewalks	130
Miles of Water Mains	126
Average Daily Pumpage	3,217,000
Lake Michigan Water Supplied through Central Lake County Joint Action Water Agency	
Miles of Sanitary Sewer Mains	94
Maximum Daily Design Maximum flow of Treatment Plant (in gallons)	4,000,000
Excess Flow Event maximum	8,000,000
Miles of Storm Sewers	93
Parks & Playgrounds	21
Pools	2
Park Acreage	572
Golf Courses	1
Tennis Courts	7
Number of Elementary Schools	4
Number of Junior High Schools	1
Number of High Schools	1

## Major Employers

Advocate Condell Medical	2,500
Aldridge Electric	700
Volkswagen Credit	500
Hollister Inc.	500
Brightstar	400

## Awards and Recognitions

GFOA Certificate of Achievement for Excellence in Financial Reporting	Since 1993
GFOA Distinguished Budget Presentation Award	Since 1996
Money Magazine's Top 100 Best Places to Live	2007
CNN Best Small Town Comeback Award	2013
Storm Ready Community Designation from the National Weather Service	2008

Silver Plan Award for the Village's Comprehensive Plan by the Illinois Chapter American Planning Association 2006

Tree City USA Since 1994

APWA Accredited Agency 2005 & 2009

Best Places for the Rich and Single, CNN Money 2013

## Notes:

- (a) US Census Bureau
- (b) Village Records
- (c) Lake County Clerk

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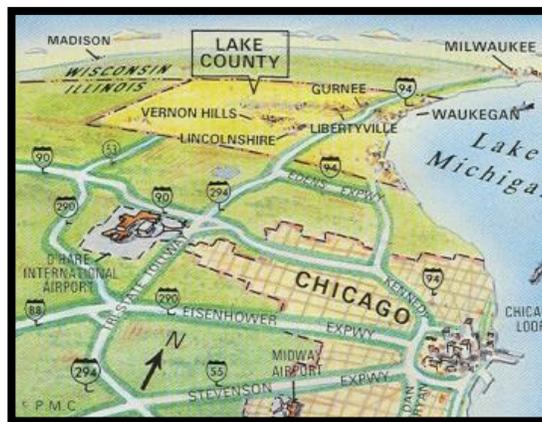
May 1, 2014

Mayor Terry Wepler and Board of Trustees  
118 W. Cook Avenue  
Libertyville, IL 60048

On behalf of the Village Staff, we are pleased to submit the annual Village Budget for the fiscal year beginning May 1, 2014 and ending April 30, 2015. Preparation of the budget was based upon the 2013 Tax Levy, Village Five Year Financial Plan, and Village Board direction at the Committee of the Whole meeting held on November 12, 2013. The Village Board met to discuss the budget in workshop meetings on Saturday, March 1, 2014 and Tuesday, March 4, 2014. A public hearing regarding the proposed budget was held on April 8, 2014, and the Board approved the budget at its meeting on April 22, 2014.

### ***Governmental Structure and Local Economic Condition***

The Village of Libertyville, incorporated in 1882, is located in Lake County and lies approximately thirty-five miles north of the City of Chicago and seven miles west of Lake Michigan. The Village covers an area of approximately nine square miles with unincorporated areas to the north and northwest. The Village has good transportation links to the Chicago metropolitan area and the interstate highway system. The Village is within one-half mile of Interstate 94 (Tri-State Tollway), which connects the Chicago metropolitan area to Milwaukee, Wisconsin. Located within commuting distance of Chicago, the Village has experienced strong growth in existing taxable property evaluation along with new residential, commercial and industrial construction. Socioeconomic indices highlight the affluent character of the community with home values a third higher than the regional norm and per capita income almost double the state average. Although much of the Village is developed, there is open space bordering the corporate limits with the potential for further annexation.



### **Village Hall**

118 West Cook Avenue Libertyville, IL 60048 (847) 362-2430 (847) 362-9453 fax  
[www.libertyville.com](http://www.libertyville.com)

The Village is governed by a President and Board of six Trustees. Policy making and legislative authority are vested in the Village Board. The Village Board is responsible for approving ordinances, adopting the budget, appointing committees and hiring the Village's Administrator and Attorney. The Village Administrator is responsible for carrying out the policies and ordinances of the Village Board and for overseeing the day-to-day operations of the Village. The Village President and Village Board are elected at large on a non-partisan basis to four-year staggered terms.

The Village provides a full range of services, including police and fire protection, paramedic services, parks and recreation services, maintenance of streets and sewers, building and zoning, code enforcement, water production and distribution and waste water treatment.

### ***Economic Condition and Outlook***

Beginning in the 1980's, the Village had many years of increasing sales tax revenue mainly due to growth in the sale of automobiles. This sales tax revenue, along with property taxes and building permit fees, generated sufficient revenue to fund all General Fund operations and enabled the Village to build the Village's General Fund reserves to 50% of the budget. The economy changed drastically in 1991 and the Village has seen decreases in sales tax revenues since that time. The auto category of sales tax accounted for approximately 70% of all sales tax received in 1990 and has been decreasing since then with the 2012-13 fiscal year accounting for 59% of all sales tax.

The Village of Libertyville, along with most governmental entities, was impacted with the recession that began in 2008. While this recession is officially over, the results of the recession are still impacting the government sector. Unemployment continues to be a concern nationally and while unemployment for the Village of Libertyville is well below national and state levels, it has increased from prior years. During the past several fiscal years, the Village has seen a slight increase in sales tax revenues, although they are still below the revenue received in 2007-2008. Other revenues such as State Income Tax, Recreation Fees and Building Permits have seen increases although they too remain below what was received prior to the recession. The State of Illinois continues to have fiscal problems and there have been many attempts to reduce the amount of State funds distributed to local governments. The recession also impacted housing values and many areas including Libertyville have experienced a drop in the equalized assessed valuation (EAV). Overall, the Village's increasing wealth and income levels are reflected in a substantial tax base which has helped Libertyville weather this reduction in EAV. With the increase in sales tax and other revenues, the Village Board voted to eliminate the utility tax on natural gas, although the electric and telecom taxes will continue to be assessed.

### ***Overview***

The 2014-2015 Village budget represents an ongoing commitment by the Mayor, Village Board and Staff for providing quality services and programs in accordance with the Village Mission Statement, while maintaining a fiscally responsible balanced budget. While the Village continues to recover from the recent recession, there are still challenges that remain. Many of the challenges affect the Village's General Operating Fund where most Village services are funded. The total budget for 2014-15 includes revenues of \$54.7 million and expenses of \$59.3 million. Although the total Village budget has expenses exceeding revenues, these expenses over revenues are for capital improvement projects which will be covered using bonds that were issued in the prior

year for planned expenditures or by accumulating funds for a specific project that will be undertaken in the 2014-15 fiscal year. Projected revenue includes \$5 million in road bonds that are anticipated to be issued in the 2014-15 fiscal year.

Although the current 2013-14 budget included a General Fund surplus of \$1,017,625, current projections indicate the fiscal year surplus will actually be approximately \$1.6 million; however \$1,530,000 of this surplus was used to redeem the remaining principal on the 2004 Sports Complex Bonds which reduced the surplus to \$118,466. The majority of this additional surplus is due to increased revenue from sales tax, licenses & permits, other taxes and fines & forfeitures. The projected fund balance (\$10,019,039) as of April 30, 2014 is \$2.5 million above the fund balance as specified in the General Fund Balance Policy. For the 2014-15 budget, General Fund balance is projected to increase an additional \$134,405 to \$10.1 million on April 30, 2015. The general fund surplus was originally projected to be approximately \$572,000; however, the Village Board voted to reduce the electric utility tax by 10% and increased funding for removing trees with Emerald Ash Borer disease by \$200,000. While this is a positive trend, staff has also concern about several issues on the horizon which include: 1) The continued subsidy to the Sports Complex which has increased from \$530,000 to \$906,000 due to the scheduled increase in bond payments; 2) continued proposed State legislation that would reduce various funding sources that the Village receives from state income tax and other state shared revenue, due to the deteriorating financial condition of the State of Illinois; and 3) potential requirements to increase the funding levels to the Village Police and Fire pension.

**Fund Balance Requirements 2014-15**

17% of General Fund Expenditures	\$24,929,120 x 17%	\$4,237,950
60% of the Average 3 year Sales Tax		
2011-12	\$5,833,012	
2012-13	\$6,088,260	
2013-14	\$6,245,000	
Average	\$6,055,425 x 60%	\$3,633,255
Required Fund Balance		\$7,871,205

Even with the above mentioned challenges, Libertyville continues to remain a viable community and a favorable place to live and for business to locate.

***Village Board Goals***

**Redevelopment of Vacant Properties**

With the near completion of the redevelopment of the former Fresh Foods property and anticipated development application for the Trimm property, the Village Board and staff will continue to work on redevelopment of the Young property (southwest corner of Illinois Route 137 and Milwaukee Avenue), as well as continued work on redevelopment opportunities for the soon to be vacated Motorola campus on Illinois Route 45.

**Peterson Road/Illinois Route 137 Streetscape Improvements**

The Village has worked with 3D Design Consultants to develop a streetscape plan for the Peterson Road/Illinois Route 137 corridor, and phase one and two of the streetscape have been completed. The Village will continue to implement additional phases of the

streetscape improvement plan as funding permits, working from Butterfield Road east toward the Illinois Route 137/Milwaukee Avenue intersection.

### **Continue Plan for Downtown Parking Lot Improvements (east side of Milwaukee Avenue)**

Staff is near completion with the preliminary design and lease agreements from the ten private property owners involved in the surface parking lot improvement in the 500 block on the east side of Milwaukee Avenue. If the Lease Agreements are completed and approved by the Mayor and Village Board, the Village will hire a consulting engineer to prepare construction drawings, with possible construction in the summer/fall of 2014. Staff will also continue to work with the Mayor and Village Board and Parking Commission on obtaining the site on the east side of Milwaukee Avenue for a future parking garage improvement.

### **Complete Sale of the Bolander Property and Sale of the LSC Properties**

The Village has entered into a contract for the sale of the Bolander property, and if the development application with the Swanson Development Group is approved staff would anticipate the closing and sale of the Bolander property will take place sometime in mid to late summer of 2014. In addition, the Mayor and Village Board, Village Staff and Real Estate Broker can continue to monitor the local real estate market to determine whether or not it would be advantageous for the Village to formally place the Family Entertainment Center (FEC) and Golf Learning Center (GLC) components of the Libertyville Sports Complex (LSC) back on the market for sale.

### **Continue Implementation of Road and Water/Sewer Capital Improvements**

The Village Board recently authorized the issuance of an additional \$5 million dollars in general obligation bonds for road work and \$4.2 million dollars of general obligation bonds for water and sewer improvements, representing the second year of an ongoing multi-year capital improvement program. Staff will oversee the work associated with these capital improvements.

### **Revision to the Comprehensive Plan**

Last year the Village Board had established a goal evaluating the comprehensive plan to add transportation specifics as they relate to development density. The intent of the update is to better align future development and associated densities with traffic patterns and infrastructures, and the staff has met with both Metra and the Lake Cook/Transit Management Agency to discuss possible improvements to the area transportation system and specifically employee transportation, and that information will be submitted to the Plan Commission for review in March of 2014 and recommendation to the Mayor and Village Board.

### **Historic Preservation**

The Village Board recently adopted a Historic Preservation Ordinance and established a Historic Preservation Commission, and the Mayor and Staff are currently working on obtaining members for the Commission. Once members are appointed, the Commission and staff will recommend details and procedures on land marking possibilities.

### **Affordable Housing**

Staff is waiting formal confirmation but anticipates that the Village has fallen below the 10% affordable housing inventory as determined by the Illinois Housing Development Authority (IHDA). As a non-home rule community, the Village will be required to adopt an affordable housing plan to address affordable housing needs. Staff will complete a

draft plan for review by the Plan Commission by April/May of 2014, then a recommendation to the Village Board.

### **Update Parks Capital and Infrastructure Plan**

In the mid 1990's the Village established a Capital Improvement Plan for Village Parks and Facilities, and a small bond issue was utilized to fund improvements to the 2 pools and many of the playgrounds. With the anticipated sale of the Bolander property and potential revenue source, the Park Capital Improvement and Infrastructure Plan be updated, which will include a prioritization of needs with respect to Village playgrounds, pools, and other facilities. Staff would also suggest that a capital replacement plan be developed for the Libertyville Sports Complex (LSC), which is beginning to face the need for upgrades and replacement of original components included in the facility (such as the recently replaced field turf).

### **Develop a Strategic Plan**

In addition to the Annual Goal Setting meetings conducted by the Village Board and staff, consideration should be given to establishing an overall strategic plan for the Village. Typically, strategic plans deal with an organization's mission and vision/values, along with such things as financial stability, economic redevelopment, infrastructure, organization (e.g. workforce, succession planning, etc.) environmental and technology issues, many of which the Village has addressed on an individual basis. This strategic plan would pull all of these issues together into an overall big picture, long range plan with broad goals and priorities. Staff will research additional information and depending upon the desired level of documentation and participation, determine whether or not a consultant would be needed to assist with the process.

### **Brainerd Building Referendum**

On March 18, 2014 a referendum was held so that voters can determine if the Village of Libertyville should issue \$11.5 million dollars in bonds on behalf of the Brainerd Community Center Inc., a not-for-profit organization, in order to rehabilitate the Brainerd Building into a Community Center. The referendum failed and now staff will work with representatives of Community High School District 128 (the owner of the Brainerd property) on coordinating Village financial responsibilities toward the demolition of the property.

### ***Budget Preparation***

The Village Budget is the legal document for Village expenditures (the Village utilizes the "Budget Officer System"), and is organized in a program format. The 2014-2015 Village Budget continues to use the program-based budget format, in order to make the budget easier to understand and to improve the usefulness of the document as a "management tool." The budget document also continues to include departmental goals, along with performance and activity data for Village Departments.

At the November 2013 Committee of the Whole meeting, Staff reviewed the updated Five Year Financial Plan which projected a \$528,800 surplus for the upcoming 2014-15 budget. This surplus was net of a \$850,000 subsidy to the Sports Complex to fund the debt payment not covered by Sports Complex revenues. The Five Year Plan also developed targets that were to be used in the preparation of the 2014-15 budget. Staff reviewed both revenues and expenses and the originally proposed 2014-15 budget included a projected General Fund surplus of \$572,300 (inclusive of a \$906,170 subsidy to the Sports Complex). After the adjustments recommended at the budget meetings were made, the surplus is now projected to be \$134,405.

The Five Year Plan also indicated deficits may occur beginning in 2016-17; therefore, the guidelines provided to all departments indicated that no new positions or programs be introduced unless they were determined to be cost neutral.

After many years of decline, Sales Tax revenues began increasing in the 2010-11 fiscal year. At one time sales tax revenue amounted to \$7.8 million and accounted for 37% of all General Fund revenues. Projections for the 2014-15 fiscal year indicate sales tax will grow from \$6.2 to \$6.4 million (25% of General Fund revenue).

Estimates provided by the Illinois Municipal League indicate that State Income Tax will provide \$97.80 per capita or \$1,986,800. Staff is concerned that a portion of this revenue source could be diverted back to the State due to the State's financial situation. The State is currently 2-3 months in arrears in distributing these funds to the Village and legislation continues to be introduced that would reduce or freeze the amount shared with local governments. When the State increased the income tax rate from 3% to 5%, the calculation for distributing the Municipal share of State Income Tax was decreased and municipal distributions did not share in the tax increase. The Income Tax increase was to be temporary in nature and is due to be rolled back this fiscal year. There is concern the formula will not be changed back which would reduce the amount of State shared revenue to municipalities.

Given this environment, and based upon the Five Year Financial Plan and direction from the Village Board, the Administrative Staff was provided with "target budgets," which identified guidelines for salary, operating, and capital expenses.

### **Highlights**

The Mayor, Village Board and Staff continue to work together to provide Village services in the most efficient and effective manner possible. Highlights of this year's budget include:

1. Detailed examination of all expenditures within the Village budget continues to assure the Mayor, Village Board and tax payers that the Village staff is providing services and programs in the most cost effective and efficient manner;
2. Represents increased investment in the Village transportation and water and sewer infrastructure, including:
  - The Road Improvement Fund includes \$5.5 Million dollars that will be used for road rehabilitation and engineering costs funded from the third of four bond issues approved through a referendum in March of 2012;
  - Water and Sewer Fund includes approximately \$4,800,000 in improvements to the water and sewer system infrastructure funded with an Alternate Revenue Bond;
  - Funding in the Tax Increment Financing (TIF Fund) to develop engineering plans for downtown parking improvements on the east side of Milwaukee Avenue and to rehabilitate the Legion parking lot.
  - The Capital Improvement Fund includes the allocation of \$1,400,000 which will be utilized for the annual road reconstruction program;
3. Continues investment in technology and physical infrastructure, in order to increase efficiencies and maintain public facilities.
  - The Technology and Equipment Replacement Fund (TERF) includes funding for the ongoing implementation of the technology plan;
  - Increased funding for maintenance and improvements to the Village Hall, Adler House, Civic Center, Public Works Maintenance Facility and maintenance improvements to the downtown Streetscape.

4. Implementation of various efficiencies across Village government in order to reduce expenditures (i.e. consolidation of positions and operations, utilization of technology, etc.).
5. Reflects stabilization, and in some cases an increase, in balances for various Village funds.
6. Continues to reflect a savings of \$80,000 in expenditures due to the privatization of the Libertyville Golf Course, and includes lease revenues associated with the lease of the former Family Entertainment Center portion of the Libertyville Sports Complex to Aloha Falls Miniature Golf;
7. Reflects a commitment to continue to fund 100% of the actuarial required pension fund contributions;
8. Includes \$290,000 for ongoing implementation of the Village Emerald Ash Borer Management Plan (additional funding needs to be discussed);
9. Includes \$34,000 to update the Milwaukee Avenue business banner program sponsored by local businesses.

### ***Revenue Summary***

The Administrative Staff estimates revenues for all funds in the 2014-15 fiscal year will be \$54.7 million which represents a decrease of \$1,919,715 (-3.5%) compared to 2013-14 budgeted revenues of \$56.6 million. The largest variance in revenue is in the Water and Sewer Fund and is because the past fiscal year there was a \$4.2 million bond issued and there are no bonds proposed for the 2014-15 fiscal year. The approved budget projects total sales tax revenues of \$6.4 million, which reflects a 2.9% increase over 2013-14 budgeted revenues and an increase in property tax revenues of \$133,000 to \$6.3 million.

### ***Expenditure Summary***

Expenditures for the 2014-2015 fiscal year are estimated to be \$59.3 million, which represents an increase of \$7 million (13.4%) compared to 2013-2014 budgeted expenditures of \$52.3 million. The largest increases are attributable to the water and sewer infrastructure projects along with road reconstruction and rehabilitation projects funded through bonds issued in the prior and new fiscal year. There are several funds with expenditures exceeding revenues for the 2014-15 year. These current year budget deficits are being funded with prior years fund balances that have been built up to cover planned future year projects. Otherwise, the General Fund and other operating funds are balanced with current year revenues exceeding current year expenditures.

The following table shows the 2014-15 expenditures broken out by type along with the percent change from 2013-14 estimated year end amounts:

## 2014-2015 Expenditures by Type

	2013-2014 Budget	2014-2015 Budget	% Change
Salaries	14,945,565	15,224,700	1.9%
Benefits	6,322,215	6,654,210	5.3%
Contractual	7,962,350	8,824,095	10.8%
Utilities	1,373,795	1,468,715	6.9%
Commodities	5,632,480	5,914,470	5.0%
Capital	10,286,945	14,068,430	36.8%
Repairs & Maintenance	2,252,820	2,525,180	12.1%
Transfers	760,235	1,137,645	49.6%
Debt	2,788,145	3,513,535	26.0%
<b>Total</b>	<b>52,324,550</b>	<b>59,330,980</b>	<b>13.4%</b>

Salaries are projected to increase 1.9% due to the contractually required increases for the union employees and a 2% increase for non-union employees. Benefit expenses have increased \$331,995 due to the budgeted 4% increase for employee insurance and an 8% increase in the required pension contributions for the Police & Fire Pension Plans. The increase in the Pension plan funding is due to the actuarial calculation using an updated mortality table. Utility costs are projected to increase 6.9%. The Village's consultant has advised the Village that costs could increase approximately 10% for the accounts that will need to be re-bid. Capital costs have increased \$3,781,485 due to the water/sewer and road bonds that were/will be issued to fund an aggressive capital projects program. There is a \$725,390 increase in debt expense to account for the payments for the new bonds issued along with an increase in debt payments on the Sports Complex Bonds.

Once again, the Village's operating funds will operate with a balanced budget, and a summary of 2013-14 revenues, expenditures and fund balances compared to budgeted and estimated 2014-15 revenues, expenditures and fund balances is identified below. The total year end balance for all funds is expected to be \$74,845,180 on April 30, 2015.

	<u>Budget</u> <u>2013-14</u>	<u>Estimated</u> <u>2013-14</u>	<u>Budget</u> <u>2014-15</u>
Total Revenue:	\$56,611,535	\$59,329,768	\$54,691,820
Total Expenditure:	\$53,324,550	\$54,048,598	\$59,330,980
Year End Balance	\$78,490,155	\$79,484,340	\$74,845,180

### **General Fund Summary**

Staff is pleased to present a General Fund budget that is balanced and includes a \$134,405 surplus. General Fund revenues of \$25,063,525 are \$623,530 (2.5%) above the 2013-14 budgeted revenues. The major changes from the 2013-14 budget to the approved 2014-15 budget include:

- An increase of \$133,000 (2.17%) in property tax revenue due to the assessment of new property within the Village along with a general increase allowable under the property tax cap.
- Even though electric utility taxes are projected to end the current fiscal year above budget, the approved budget includes a decrease from actuals due to the

possible impact of Motorola moving their operations from Libertyville to Chicago during the spring of 2014. The Village Board also approved a 10% decrease in the electric utility tax rate that will take effect with bills issued after May 1<sup>st</sup>.

- An increase of \$35,000 (4.9%) in building permits revenue due to the increased activity in all areas of construction.
- An increase of \$180,000 (2.9%) in sales taxes to reflect current sales tax distributions along with an estimated increase due to the new Trader Joe's which opened in February 2014.
- An increase of \$107,500 (22%) in fines and forfeiture revenue based increased enforcement of parking and traffic violations.

Expenditures of \$24,929,120 in the 2014-15 General Fund reflect an increase of \$1,506,750 (6.4%) compared to the budgeted 2013-14 General Fund expenditures of \$23,422,370. Major changes in expenditures from the 2013-14 budget to the approved 2014-15 budget include:

- An additional \$15,000 has been included in the General Fund for expenses related to the reverse 911 system. In the 2013-14 budget, this was accounted for in the Emergency Telephone System Board (ETSB) fund; however, due to the Village using this system for general messages to residents, it can no longer be charged to that fund.
- An increase of \$199,000 in Police & Fire Pension funding due to using an updated mortality table for the actuarial analysis.
- The subsidy to the Sports Complex Fund to cover the debt has increased from \$530,345 to \$904,055 due to an increase in scheduled debt service payments.

The approved salary budget includes a \$187,160 (1.6%) increase due to the contractually required increase for union members along with a 2% increase for non-union employees. Police, Fire and Public Works union employees are also eligible for a step increase for employees that are not at the top of their salary range. A merit increase of up to 2.5% is also included in the budget for non-union employees that are not at the top of their salary range.

## 2014-2015 General Fund Expenditures by Type

	2013-2014	2014-2015	
	Budget	Budget	% Change
Salaries	11,949,350	12,136,510	1.6%
Benefits	5,381,595	5,689,780	5.7%
Contractual	2,176,905	2,214,365	1.7%
Utilities	247,590	265,750	7.3%
Commodities	1,772,280	2,169,205	22.4%
Capital	36,400	51,895	42.6%
Repairs & Maintenance	1,272,905	1,442,560	13.3%
Transfers	585,345	959,055	63.8%
Debt	-	-	0.0%
<b>Total</b>	<b>23,422,370</b>	<b>24,929,120</b>	<b>6.4%</b>

Employee benefit costs are increasing \$308,185 (5.7%) due to health insurance increases and an 8% increase for Police & Fire pension costs. Benefits include federally required Social Security and Medicare costs along with pension and employee insurance. Included in this budget are increases for employee insurance from the Intergovernmental Personnel Benefit Cooperative (IPBC) of 4% for both the PPO program and HMO programs. Included in the transfer category is \$959,055 which is an increase of \$373,710 to account for the increased transfer to the Sports Complex Fund to cover the debt payments not supported by the Complex's operations.

The contractual category includes increased funding of \$290,000 for the removal of trees affected with Emerald Ash Borer. This budget does not include any funding for issues related to the Brainerd Building.

Staff projects that the 2014-15 year end balance in the General Fund will be approximately 10.1 million, or 41% of expenditures. The Fund Balance Policy was revised during the 2012-13 fiscal year and based on the new policy, reserves are above the level require as noted in the budget overview section of this memo. It should be noted that fund balance differs from budgetary cash balances due to the inclusion of receivables and payables in fund balance.

### ***Capital Purchases/Capital Improvements Summary***

The approved 2014-2015 Village Budget reflects total capital expenditures of \$14 million. Of this amount, \$4,870,175 is being funded through the Water and Sewer Fund, \$681,450 by the Internal Service Funds; \$810,500 by Special Revenue Funds and \$7,654,410 by the following Capital Projects Funds:

The *Tax Increment Financing (TIF) Fund* was established in 1986 to account for the improvements financed with property tax increment generated in the downtown TIF area. The original TIF was to end in December 2009, however; the Village worked with the involved taxing bodies and was successful in obtaining State legislation to extend the TIF for another 12 years. The extension was necessary in order to generate revenues to complete the surface improvements to the downtown parking lot on the west side of Milwaukee Avenue and to improve the parking on the east side of Milwaukee Avenue. The improvements have been completed on the west side of Milwaukee Avenue, and \$50,000 has been allocated in the 2014-15 budget to begin engineering for parking improvements on the east side. An additional \$50,000 has been included in the budget

for the reconstruction of the Legion Lot. The Village does not currently own this parcel and will be working with the American Legion on either purchasing the property or obtaining a long term lease prior to any work being done. As part of the approval process for the TIF extension, the Village has pledged to rebate 70% of all tax revenues back to the other taxing bodies during the extension period. For the 2014-15 budget, it is anticipated that \$2.1 million will be rebated to the various taxing entities. Fund balance in the TIF fund is expected to increase from \$2,131,684 to \$2,870,609. This fund balance will be saved in order to pay for a parking garage on the east side of the downtown area.

The *Capital Improvement Fund* includes expenditures for: \$1,400,000 for the annual road reconstruction program; \$60,000 for the annual sidewalk replacement program; \$50,000 for street light painting and crosswalk repairs for the downtown streetscape; and \$70,000 for storm sewer improvements. Funding for the Capital Improvement Fund is limited to vehicle sticker sales, 1% Telecommunications Tax and transfers of surplus funds from the General Fund. If all of the projects budgeted are completed during the 2014-15 fiscal year, the Capital Improvement Fund is estimated to decrease from \$1,477,675 to \$503,992 on April 30, 2015.

The *Road Improvement Fund* was established to account for the road rehabilitation funded through \$20 million in bonds that will be issued from 2012 through 2015. These bonds were approved through a referendum held in March 2012. The 2014-15 budget includes \$5 million for pavement work and \$.5 million in engineering fees. Also budgeted is the next \$5 million bond that is expected to be issued in late fall or early spring 2015. The fund balance as of April 30, 2015 is expected to be \$4,861,208.

In 1995-96 the Village established a *Park Improvement Fund*. This fund was established to account for park impact fee revenues and transfers from the Parks Division operating budget, specifically designated for park improvements. The fund was established with a transfer from the General Fund representing accumulated impact fees. Approximately \$126,800 in park improvements are anticipated to be completed during the 2014-15 fiscal year. Included in this total is \$18,500 for Butler Lake weed control and shoreline plant management; \$25,000 for repaving of the Charles Brown Park parking lot; 14,000 to replace fencing at Nicholas Dowden Park; \$25,000 to replace the fishing pier at Butler Lake that was damaged by flooding; and \$36,300 for improvements to the Riverside Preschool Building. Funding for these improvements is provided from impact fees imposed on new home construction, which can only be utilized for Park improvements. The budget also reflects a transfer of \$76,590 to the Sales Tax Bond Fund, representing the debt service on the \$1.0 million bond issue to purchase the Bolander property. As of May 1, 2014, there is a principal balance on this bond of \$275,000 and final maturity is in December 2017. At this time, the Village has the Bolander Building on the market and the sale proceeds will be used to pay the remainder of the bonds, with the balance being deposited to this fund for future improvements to the parks. The fund balance in the Park Improvement Fund is estimated to decrease from \$463,452 to \$393,281 as of April 30, 2015.

The *Public Building Improvement Fund* was also established in 1995-96 to accumulate funds and account for capital improvements to Village-owned public buildings, including: Village Hall, Schertz Municipal Building, Public Works Maintenance Facility, Adler Cultural Center, Cook House, Fire Stations and various Parks and Recreation buildings. Funding is provided annually by a transfer of \$55,000 from the General Fund along with possible transfers of a portion of the year end surplus in the General Fund. The last surplus transfer was made in 2006-07. Capital improvements to public buildings were

previously paid out of the General Fund and are now paid out of the Public Buildings Improvement Fund. The approved budget includes \$32,200 for phase 2 of the Village Hall painting and carpeting project, and to replace office chairs. An additional \$17,200 is budgeted to replace tile and carpeting at the Schertz Building. The fund balance in the Public Building Improvement Fund is estimated to increase from \$201,874 to \$212,154 as of April 30, 2015.

### ***Vehicle Replacement***

In 1988, the Village established a method of funding vehicle replacements by developing an amortization schedule of all Village vehicles and funding the annual depreciation. Over the ensuing years, the Village set aside various sums depending on the relative health of the General Fund. In 1995-96, the Village created a separate *Vehicle Replacement Fund* and established a minimum fund balance goal of \$750,000.

Funding for vehicle maintenance was added in 2000-2001. Funding for maintenance is provided through fees assessed to each department for maintaining the Village fleet of vehicles. Maintenance fees for the 2014-15 year are based on historical cost breakdowns and are adjusted for other expenses that are not able to be charged to a specific department. Maintenance fees are increased if necessary to cover all costs associated with budgeted vehicle maintenance activities.

Funding for vehicle replacement is based on a predetermined amortization schedule. This year's budget includes \$92,000 to purchase three Police interceptor SUV squads; \$240,000 to replace an ambulance for the Fire Department; \$136,000 for two Public Works one-ton trucks; \$85,000 for a Public Works truck with plow, and \$23,500 to repair and paint various truck bodies in order to extend the life of certain vehicles. In order to preserve the Fund's balance, the Village has turned to leasing certain high cost equipment and the Public Works and ambulance vehicles may be purchased through a lease. The budget includes payments on existing leases for four large Public Works trucks and one ambulance. The expected balance in the Fleet Services Fund is expected to increase from \$1.6 million to \$1.8 million on April 30, 2015.

### ***Water and Sewer Fund Summary***

The 2014-15 approved Budget continues the capital improvement plan in the Water and Sewer Fund, and the second of several bonds was issued in October 2013 to fund the second and third year projects. The Village approved a water and sewer rate increase of 3% that was effective in May 2013 along with an additional \$0.45 increase that will fund many of the infrastructure improvements that are included in the capital program. The budget is based on the current water and sewer rates increasing 3% on May 1, 2014 plus an additional increase for the change in wholesale water rates.

The Village Budget includes an expenditure of \$2,347,900 for the purchase of Lake Michigan water from the Central Lake County Joint Action Water Agency (CLCJAWA). This amount includes the CLCJAWA increase in wholesale water rates from \$2.56 to \$2.62 per 1000 gallons. This rate increase is also reflected in water rates. For 2014-15, the Water/Sewer Enterprise Fund includes an aggressive capital spending program of \$5 million which is being funded with a \$4.2 million bond that was issued in October 2013. Projects planned include \$803,000 for a bio-solid storage facility at the Waste Water Treatment Plant; \$255,00 for the remaining balance of the Rt. 21/137 and Lake Street water and sewer main relocation; \$3.4 million for underground improvements; and \$285,000 for sanitary sewer repairs. The working capital balance in the Water and Sewer Fund is estimated to be \$3.6 million as of April 30, 2015.

### ***Libertyville Sports Complex***

The approved budget for the Libertyville Sports Complex (LSC) for 2014-2015 includes operating revenues of \$2,647,205 and operating expenditures of \$2,087,265 that will generate an operating profit of \$559,940. Once the debt service payments of \$1,463,995 are included, a loss of \$904,055 results. Due to this loss, the budget includes a transfer of \$904,055 from the General Fund that is intended to subsidize the annual principal and interest payments of the LSC. In order to lessen the annual subsidy which was expected to increase to approximately \$1.2 million, the Village Board authorized the use of \$1,530,000 of General Fund reserves to pay the balance owed on the 2004 Sports Complex bond issue. The subsidy is expected to remain at approximately \$900,000 until the remaining bonds are paid or they mature in 2030. The Village will continue to market the sale of the Family Entertainment and Golf Learning Center parcels with the intent of reducing the bonds outstanding with any proceeds from the sale of land and in turn, reduce the subsidy required.

Due to the ongoing deficits at the LSC, Staff continues to look for ways to increase revenues and reduce expenses. During the 2012-13 fiscal year, the Village leased the Family Entertainment Center property which is generating lease revenue with little operating expenses. While there are increases in salaries of 1.98% and benefits of 15%, total operating expenses in the 2014-15 budget have decreased \$4,365 from \$2,070,610 to \$2,066,245.

### ***Insurance Summary***

Employee Insurance - Since 2006, the Village has been a member of the Intergovernmental Public Benefit Cooperative (IPBC), an insurance pool which provides employee health, dental and life insurance. The advantage to the Village being a member of a cooperative is that a portion of our plan is self-insured with the larger claims being pooled with the other entities in the group. While a portion of the premiums go towards the operation and administration of the pool, the Village is able to save on the overall premium since there is no insurance company profit ratio built into the rate. For the 2014-15 plan year, there is an increase of 4% built into the budget. Although the Village is limited in the changes that can be made due to language in existing union contracts, the Village reviews options available to decrease costs such as in January 2010 when the Village switched to the Blue Cross network which provided substantial savings and increased network utilization. Village Staff will be reviewing various options in order to assure the plan costs will not be subject to the Federal 40% tax for high value (Cadillac) plans in the future.

With the advent of health care reform, staff anticipates many changes mandated by the Federal Government that will affect the Village and will increase costs and the need for resources that IPBC currently provides.

General Liability, Auto, Property and Workers Compensation Insurance – The Village is a member of the Intergovernmental Risk Management Agency (IRMA) which allows the Village to pool purchasing resources for many levels of insurance coverage specific unique to municipal governments. (i.e. Public Official liability, zoning liability). Premiums are based on each municipality's revenue along with an experience modifier based on the past several years experience. The Village's experience modifier and insurance rate increased substantially from 2008 through 2010 with premiums exceeding \$1 million in 2010. Since then, premiums have been decreasing, and for the 2013-14 budget year, IRMA premiums are projected to decrease from \$708,450 to \$621,200 due to a general

rate decrease along with the Village's experience modifier decreasing. The Village is also receiving a credit for having a \$10,000 deductible. Rates for the 2014-15 budget will not be known until January 2015 however the 2014-15 budget includes an estimated 7.5% rate increase. Staff believes that being a member of IRMA has been beneficial in helping minimize cost increases through the use of intergovernmental pooling options. IRMA periodically compares the cost of their coverage to the private insurance market in order to confirm that pooling is the best option.

***Acknowledgments***

Village residents and businesses can be proud of the high level and scope of services provided by the Village, while maintaining one of the lowest property tax rates in Lake County. Libertyville taxpayers enjoy the efficiencies associated with the Village being a full service community, rather than also having to pay taxes to a Park District, Fire Protection District, etc. Furthermore, annual Village surveys indicate that when property taxes, utility taxes and other factors are taken into consideration a homeowner in Libertyville would pay a significantly lower total of taxes to the Village than those compared with a similar valued property in other Lake County communities.

Staff would specifically like to thank Assistant Village Administrator Kelly Amidei and Assistant Finance Director Ariel Tax for their assistance in analyzing and developing the budget document. Each Department Head is recognized for their efforts and creativity in enabling the Village to propose a budget with a General Fund surplus of \$134,405.

Kevin J. Bowens  
Village Administrator

Patricia A. Wesolowski  
Finance Director

Village of Libertyville  
Proposed Fiscal Year 2014-2015 Budget Cycle

October 15, 2013	Village Board meets to review status of goals and priorities from fiscal year 2012-13 and develop goals and priorities for 2013-2014
November 12, 2013	Committee of the Whole discusses update of the Five-Year Financial Plan, 2013 Tax Levy and 2014-15 Village Budget
November 26, 2013	Village Board conducts hearing to discuss 2013 Tax Levy
December 6, 2013	Distribute budget instructions and worksheets to Department Heads
December 10, 2013	Adopt 2013 Tax Levy
January 3, 2014	Budget requests due to Village Administrator and Finance Director
February 20, 2014	Distribute proposed Budget to Village Board
March 1, 2014 (Sat.)	Budget meeting with Board to review department requests - 8:00 a.m.
March 4, 2014	Budget meeting with Board - Continued 7:00 p.m.
April 8, 2014	Conduct Public Hearing on 2014-2015 Village Budget
April 15, 2014	Post compensation package for each IMRF employee with compensation exceeding \$150,000 on Village website. Required to post at least 6 days before budget approval. <sup>(1)</sup>
April 22, 2014	Adopt 2014-2015 Village Budget
April 23, 2014	Post total compensation package for all full-time Village employees on Village website. <sup>(1)</sup>

<sup>(1)</sup> Required due to Public Act 97-0609 effective August 26, 2011



# VILLAGE OF LIBERTYVILLE

## BUDGET PROCESS & FINANCIAL POLICIES

### Budget Process

The budget process for the Village of Libertyville involves the citizens, Mayor and Village Board, Village Administrator, Department Heads, and many others throughout the Village. Although much of the time and effort in preparing the budget takes place during the months of December and January, the implementation, monitoring and review of the Village's budget is a year round process.

Preparation of the annual budget begins in October when the Village Board meets to review the status of the goals and priorities for the current fiscal year and develops goals and priorities for the next fiscal year. At this time, the finance department coordinates the preparation of the Village's Five-Year Financial Plan. This plan analyzes current levels of revenues and expenditures and projects revenues and expenditures for four years beyond the current year. The projections are made based on current and future economic factors and reasonable assumptions. Information is gathered from each department regarding any proposed change in operations that may be needed over this time period. Once the Five-Year Financial Plan is completed, the Village Board meets as a Committee of the Whole to discuss the plan. At this time, the Village Board develops target budgets for salary, operating and capital expenditures.

In early December these target budgets are distributed to each Department Head along with budget worksheets and instructions. The departments then prepare a budget for all areas under that Department Head's responsibility. A preliminary budget document is prepared by the Finance Department for review by the Village Administrator, Deputy Village Administrator, Finance Director and Assistant Finance Director. Meetings are then held with each department to review the request and changes are made to the preliminary budget based on revenue estimates and available resources. A Draft Budget is then prepared that incorporates any changes and is sent to the Mayor and Village Board, Department Heads and other staff members. A copy is also made available for public inspection.

In late February or early March, the Village Board conducts a budget workshop, which is open to the public, to review and discuss the draft budget. A formal public hearing is scheduled for mid-March or early April and the public is invited to comment on any item contained in the draft budget. The final draft of the budget is then prepared which contains any changes based on the public hearing and the final budget is adopted by the Village Board in April.

If necessary, the annual budget may be amended by the Village Board with a two-thirds majority vote. These amendments are usually necessary if anticipated expenditures are expected to exceed the total amount budgeted at the fund level due to changing priorities, unexpected occurrences or additional revenues become available.

During the fiscal year, the finance department prepares and distributes to all departments a monthly report detailing the year to date revenues and expenditures. Significant variances are researched and discussed with the department heads. The Village's budgetary control is at the fund level and budgets are adopted for every fund. Total expenditures may not exceed the total amount approved for each fund unless a budget amendment is approved by the Village Board.

## Overview of the Village's Fund Structure

The Village of Libertyville's accounting and budgeting systems are organized and operated on a fund basis. The Government Finance Officers Association (GFOA) defines a fund as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limits. In addition, changes in governmental financial reporting for state and local governments now classify individual funds as either "Major" or "Nonmajor." The impact of this distinction is that the financial activity of nonmajor funds is reported in certain instances in the audited financial statements in a consolidated format while major funds are reported separately. Generally, the General Fund, Capital Projects Fund, Tax Increment Financing Fund, Debt Service Fund, Water and Sewer Fund and the Sports Complex Funds are considered "Major" Funds. The following fund types are used in the Village of Libertyville.

### GOVERNMENTAL FUND TYPE

These funds are accounted for using the modified accrual basis of accounting for financial reporting. Revenues are recognized when earned and expenditures are recognized when incurred.

#### **General Fund**

The General Fund is used to account for all activity except those required to be accounted for in another fund. The General Fund for the Village of Libertyville accounts for the activity of the following departments: Legislative Boards, Administration & Finance, Legal, Public Buildings, Community Organizations, Community Development, Central Business District Parking, Public Works, Police, Fire, Emergency Management, and Parks & Recreation.

**Special Revenue Funds** – These funds are used to segregate revenues which are restricted for specific purposes.

**Motor Fuel Tax Fund** - This fund accounts for revenues and expenses associated with the State Motor Fuel Tax collected on the sale of gasoline. A portion of this tax is distributed to municipalities, by the State, on the basis of population.

**Emergency Telephone System Board E911** - This fund was created to account for the E911 surcharge collected by the Village from landline and wireless telephone carriers operating within the Village. Expenditures from this fund are limited to the operation and maintenance of the emergency 911 system.

**Commuter Parking Fund** – This fund accounts for revenues and expenditures associated with the operation and maintenance of the commuter parking lots that are used by Metra commuters.

**Fire Fund** - This fund accounts for the revenues and expenses associated with the former Volunteer Firemen's Association. Revenues are generated through donations and the operation of the soda machines at the Fire Stations. The antique fire truck is maintained with revenues in this fund.

**Foreign Fire Insurance Tax Fund** – This fund accounts for the receipt and expenditures of the foreign fire insurance tax. This tax is levied on every insurance company, not incorporated in Illinois, that issues fire insurance policies in the Village.

Timber Creek Special Service Area – This fund was created for the operation, upkeep, maintenance and repair of the entrance sign, storm water retention areas and various outlots within the Timber Creek development.

Concord Special Service Area – This fund accounts for the operation, upkeep, maintenance and repair of the storm water detention facility, signage, fencing and landscaping within the Concord Subdivision.

Hotel/Motel Tax Fund – This fund accounts for the 5% tax assessed on the gross rental receipts for hotels/motels located within the Village of Libertyville. Expenditures must be used to promote tourism and conventions within the Village or to attract non-resident overnight visitors.

**Capital Projects Funds** –Used to account for financial resources used for the purchase of land and the construction of infrastructure assets.

Tax Increment Financing (TIF) – This fund accounts for the TIF District that was set up in 1986 for the redevelopment of the downtown business district.

Impact Fee – This fund accounts for all impact fees charged to developers to offset costs of construction. Currently the Village is collecting impact fees for parking in the downtown areas.

Capital Improvements – This fund accounts for the activity associated with a variety of infrastructure installations and improvements.

Road Improvements – This Fund accounts for the activity associated with the road improvements financed through a referendum in 2012.

Park Improvement – This fund accounts for funds used for improvements to the public park system. Sources of funding are impact fees, grants and transfers from the general fund parks & recreation division budget.

Public Buildings Improvement Fund – This fund was established to account for and accumulate funds for capital improvements to Village buildings including the Village Hall, Schertz Municipal Building, Civic Center, Cook House, and the Adler Cultural Center.

**Debt Service Funds** –Used to account for the payment of principal and interest on general long-term debt.

General Bond & Interest Fund – This fund is used to accumulate funds for the repayment of the Village's General Obligation Bonds which pledge as repayment the full faith and credit of the Village of Libertyville.

Sales Tax Bond Fund – This fund accounts for the alternate revenue bonds issued by the Village of Libertyville. Debt service is funded with pledged sales tax and park impact fees.

## PROPRIETARY FUNDS

These funds are used to account for a government's business-type activity. They are accounted for on the accrual basis of accounting. Revenues and expenses are recognized when they occur, regardless of the related cash flows. Budgets are prepared on the accrual basis except for the following items; depreciation, amortization, or accrued vacation pay are not budgeted; capital assets and principal payments on bonds are budgeted as expenditures.

## **Enterprise Funds**

Utility Fund – This fund is used to account for the operation and maintenance of the waterworks and sewage activities of the Village. The village owns and operates its own wastewater treatment plant. Water is purchased from the Central Lake County Joint Action Water Agency (CLCJAWA).

Libertyville Sports Complex Fund – This fund was established in 2001 to account for all activity of the Sports Complex. This complex opened in June 2002 and includes; a 160,000 square foot indoor facility and an 80 station golf learning center and clubhouse.

**Internal Service Fund** – These funds account for the financing of goods or services provided by one department to other departments of the Village.

Fleet Services & Replacement Fund – This fund accounts for the maintenance, repair and replacement of all village vehicles. Funding is provided through the individual departments using vehicles and related services.

Technology and Equipment Replacement Fund (TERF) –This fund accounts for the purchase, maintenance and replacement of computer software, hardware and infrastructure.

## **FIDUCIARY FUNDS**

### **Pension Trust Fund**

Police Pension Fund – Accounts for revenues and expenditures associated with the Village operated pension plan for sworn police.

Fire Pension Fund – Accounts for revenues and expenditures associated with the Village operated pension for sworn fire employees.

### Basis of Accounting and Basis of Budgeting

The modified accrual basis of accounting is used for all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Property taxes are recognized when they become both measurable and available in the period that the tax is intended to finance. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as expenditures when due.

Revenues susceptible to accrual are property taxes, motor fuel taxes, franchise fees, license, interest revenue and charges for services. Sales tax owed to the state at year end on behalf of the Village is also recognized as revenue. Fines and permit revenues are not subject to accrual because they are not measurable until received in cash.

The accrual basis of accounting is used by the Village’s proprietary fund types including enterprise funds, internal service funds and pension trust funds. Under this method, revenues and additions are recorded when earned and expenses and deductions are recorded at the time incurred.

The budget for the Village of Libertyville is prepared on a basis consistent with generally accepted accounting principles (GAAP) mentioned above except for the following major exceptions:

1. Capital outlay within the proprietary fund-types are capitalized and recorded as assets on a GAAP basis, but expensed on the budgetary basis. In addition, depreciation expense is not shown on the budgetary basis for proprietary fund-types since capital outlay is expensed and not depreciated. The budgetary basis provides a more accurate description of the actual expenditures made during the year for the proprietary fund-types.
2. Loan/bond proceeds in Enterprise funds are shown as revenues for the budgetary basis, and assets on a GAAP basis. Principal payments are shown as expenditures on a budgetary basis but reflected as a decrease in long-term debt payable on a GAAP basis. Under GAAP, loan/bond proceeds for proprietary funds would be shown as an asset and offset with the long-term debt payable.
3. Unrealized gains and losses on investments are treated as adjustments to revenue under GAAP, while under the basis of budgeting these amounts are not recognized and are excluded from revenue.

## **VILLAGE OF LIBERTYVILLE FINANCIAL MANAGEMENT POLICIES**

The Village of Libertyville Financial Policies, listed below, provide the basic framework for the fiscal management of the Village. These policies provide guidelines for evaluating both current activities and proposals for future programs. Most of the policies represent long-standing principles, traditions and practices, which have guided the Village in the past and have helped maintain the Village's financial stability. The Village's financial strength is exemplified by Moody's Investors Service bond rating of Aa2.

### *Revenue Policy*

- The Village will attempt to maintain a diversified and stable revenue system.
- The Village will establish user charges and fees directly related to the cost of providing the service.
- The Village will review fees/charges annually.
- One-time revenues will be used only for one-time expenditures.
- All revenue forecasts shall be conservative.

### *Cash Management*

- The Village will deposit all funds on the same day the funds are received.
- Investing Village funds will be in accordance with the Village's written investment policy, which emphasizes preservation of principal.

### *Debt Policies*

- The Village will not issue notes/bonds to finance operating deficits.
- The Village will publish and distribute an official statement for each bond issue.
- The Village will levy a tax sufficient to retire general obligation debt. Taxes will be abated for general obligation debt where an alternate revenue source is pledged.
- The Village will maintain debt retirement reserves as established in bond ordinance covenants.
- The Village will maintain existing balances in its Enterprise Fund by maintaining its pledged revenue bond coverage requirements.
- Capital projects financed through bond proceeds shall be financed for a period not to exceed the useful life of the project.

### *Reserve Policies*

- The Village will assess its unreserved fund balance in all funds on an annual basis based on current and anticipated needs.
- The Village will maintain an unreserved General Fund Balance in accordance with the policy approved by the Village Board. The reserves will be equal to 17% of expenditures plus 60% of the prior three year sales tax revenue average.

### *Operating Budget Policies*

- Current Revenues will be sufficient to support current operating expenditures.
- Financial systems will be maintained to monitor revenues and expenditures on an ongoing basis.

- Revenues and expenditures will be projected for the next five years for the general fund and other funds as deemed necessary.
- The operating budget will be balanced with current revenues, which may include beginning fund balances less required reserves as established by the Village Board, greater than or equal to current expenditures/expenses.
- The Village will annually submit documentation to obtain the Award for Distinguished Budget Presentation from the Government Finance Officer's Association (GFOA).

#### *Accounting Policies*

- The Village will maintain high standards of accounting. Generally Accepted Accounting Principles (GAAP) will be used in accordance with the standards developed by the Governmental Accounting Standards Board (GASB) and endorsed by the Government Finance Officer's Association (GFOA).
- An independent firm of certified public accountants will perform an annual financial compliance audit of the Village's financial statements and will publicly issue an opinion that will be incorporated in the Comprehensive Annual Financial Report (CAFR).
- Full disclosure will be provided in the financial statements and bond representations.
- The Village will annually submit documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting from GFOA.
- The Village will comply with all financial reporting requirements including all annual reports to be filed with the State and all annual debt disclosures filed with the respective agencies.

**VILLAGE OF LIBERTYVILLE  
2014-2015 BUDGET HIGHLIGHTS**

**OVERALL BUDGET**

- Estimated revenues for all funds (\$54.7 million) a decrease of \$1,919,715 or -3.5% compared to 2013-2014.
- Incorporates revenue from 2013 Tax Levy of \$6.26 million and estimated Sales Tax revenues of \$6.4 million.
- Expenditures for all funds estimated to be \$59.3 million, an increase of \$7,006,430 (13.4%) compared to 2013-2014 budget.
- Overall budget has expenditures (\$59.3 million) exceeding revenues (\$54.7 million). The budget will be balanced with a planned spend down of prior unreserved fund balance to cover the difference. The majority of this is due to a \$4.2 million bond issued in the 2013-14 fiscal year for water and sewer projects that will be completed in 2014-15.
- Overall operating expenses increased 6% compared to the 2013-2014 budget.

**PERSONNEL/SALARY EXPENDITURES**

Total Salary Expenditures have increased 1.9% from the 2013-2014 budget, and include:

- A 2% market adjustment is included in salary ranges for all full-time non-union employees and 1.5% to 2% for Public Works and Fire union employees. The Police Officer and Sergeant union contracts are expiring in April 2014. Funding is also included for the contractually required police, fire and public works union step increases along with merit increases for non-union employees that are eligible to receive up to a 2.5% merit increase.
- Employee benefit expenditures increased 5.3% from the 2013-14 budget due to the 8% increase in required police & fire pension contributions caused by updating an actuarial table.
- No new full-time staff members were included in the budget.
- Full-time staffing levels of 161 for 2014-15 compared to 180 in 2009-10.

**CAPITAL EXPENDITURES**

- Capital Expenditures of over \$14 million.
  - o \$6.4 million for road reconstruction and rehabilitation.
  - o \$4.9 million in water, sewer and wastewater improvements.
  - o \$110,000 in sidewalk and streetscape improvements.
  - o \$100,000 for engineering for parking improvements on the east side of Route 21 and reconstruction of the Legion lot in the downtown area.

## **GENERAL FUND**

- Revenues are estimated to increase 2.5% or \$623,530 and include the following:
  - o Property tax is projected to increase 2.2% due to an increase of 1.7% in the consumer price index increase allowed by the tax cap along with new property in the Village.
  - o A 22% (\$107,500) increase in fine and forfeiture revenue based on increased enforcement of parking and traffic violations.
  - o Sales tax is projected to increase 2.9% (\$180,000) due to improving economic conditions along with the opening of a new Trader Joe's grocery store.
- Expenditures have increased 6.4% or \$1,506,750, due to 1) a \$308,185 increase in employee benefit costs and 2) a \$290,000 increase in funding for the removal of trees affected with Emerald Ash Borer and; 3) an increase of \$373,710 for the transfer to the Sports Complex to cover the replacement of the artificial turf on the sports floor.
- The General Fund is balanced with a budgeted surplus of \$134,405.

## **WATER AND SEWER FUND**

- Includes \$2,347,900 for the purchase of Lake Michigan Water from the Central Lake County Joint Action Water Agency (CLCJAWA).
- Includes \$5 million in water and sewer capital projects. The working capital balance of the water and sewer fund is projected to decrease from \$6.2 to \$3.6 due to the large amount of capital projects being funded this fiscal year.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 BUDGETED REVENUES SUMMARY

FUND	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 APPROVED
GENERAL FUND	24,685,020	25,493,599	24,439,995	24,862,925	25,063,525
<u>SPECIAL REVENUE FUNDS</u>					
MOTOR FUEL TAX FUND	599,680	580,591	568,175	579,835	583,895
EMERGENCY TELEPHONE SYSTEM	331,325	423,964	335,000	373,600	348,750
COMMUTER PARKING FUND	335,598	337,756	327,000	331,800	341,700
FIRE FUND	1,415	1,520	4,000	1,560	2,600
FOREIGN FIRE INSURANCE TAX FUND	40,922	91,302	50,000	60,717	55,000
TIMBER CREEK SPECIAL SERVICE AREA	21,204	19,837	22,720	22,840	21,330
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	22,230	24,120	24,030	24,030	23,130
HOTEL/MOTEL TAX FUND	266,481	298,722	328,300	285,120	323,660
TOTAL SPECIAL REVENUE	1,618,855	1,777,812	1,659,225	1,679,502	1,700,065
<u>ENTERPRISE FUND</u>					
WATER & SEWER	7,406,413	8,184,390	12,403,000	12,456,385	8,309,300
LIBERTYVILLE SPORTS COMPLEX	3,223,830	3,046,132	3,187,280	4,721,972	3,551,260
TOTAL ENTERPRISE	10,630,243	11,230,522	15,590,280	17,178,357	11,860,560
<u>CAPITAL PROJECT FUNDS</u>					
CAPITAL IMPROVEMENT	711,874	1,094,168	685,000	698,250	726,000
ROAD IMPROVEMENT FUND	0	5,055,579	5,001,000	5,098,770	5,010,000
TAX INCREMENT FINANCING FUND	2,651,127	2,774,094	2,801,950	2,947,145	3,005,000
IMPACT FEE FUND	0	0	0	1,130	0
PARK IMPROVEMENT FUND	252,205	193,556	109,350	141,835	90,075
PUBLIC BUILDINGS IMPROVEMENT FUND	147,916	184,831	55,000	55,025	55,025
TOTAL CAPITAL PROJECT	3,763,122	9,302,228	8,652,300	8,942,155	8,886,100
<u>DEBT SERVICE FUND</u>					
GENERAL BOND & INTEREST	220,060	227,624	323,370	313,410	865,860
SALES TAX BOND FUND	76,920	74,190	73,500	73,500	77,090
TOTAL DEBT SERVICE	296,980	301,814	396,870	386,910	942,950
<u>PENSION FUNDS</u>					
POLICE PENSION FUND	2,512,378	3,408,404	1,975,000	2,242,752	2,117,000
FIREFIGHTER PENSION FUND	1,683,251	3,339,527	1,777,000	1,848,200	1,925,500
TOTAL PENSION FUNDS	4,195,629	6,747,931	3,752,000	4,090,952	4,042,500
<u>INTERNAL SERVICE FUNDS</u>					
FLEET SERVICES & REPLACEMENT FUND	1,343,845	1,643,519	1,619,545	1,657,805	1,652,400
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	535,632	543,380	501,320	531,162	543,720
TOTAL INTERNAL SERVICE FUNDS	1,879,477	2,186,899	2,120,865	2,188,967	2,196,120
TOTAL REVENUES ALL FUNDS	47,069,326	57,040,805	56,611,535	59,329,768	54,691,820

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 BUDGET EXPENSE SUMMARY BY FUND

FUND	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 APPROVED
GENERAL FUND	21,896,077	22,603,353	23,422,370	24,744,459	24,929,120
<u>SPECIAL REVENUE FUNDS</u>					
MOTOR FUEL TAX FUND	599,532	65,690	749,700	780,960	745,000
EMERGENCY TELEPHONE SYSTEM	301,117	322,026	334,765	348,055	348,200
COMMUTER PARKING FUND	308,817	272,066	341,860	315,250	323,725
FIRE FUND	2,370	3,927	13,000	3,543	8,000
FOREIGN FIRE INSURANCE TAX FUND	36,965	69,835	87,800	68,000	80,000
TIMBER CREEK SPECIAL SERVICE AREA	18,609	15,072	21,330	14,830	21,165
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	23,339	15,828	23,170	20,490	22,550
HOTEL/MOTEL TAX FUND	164,774	206,326	286,370	243,850	344,100
TOTAL SPECIAL REVENUE	1,455,523	970,770	1,857,995	1,794,978	1,892,740
<u>ENTERPRISE FUND</u>					
WATER & SEWER	7,434,983	6,953,460	10,861,325	9,484,640	12,495,180
LIBERTYVILLE SPORTS COMPLEX	2,918,897	2,820,806	3,187,280	4,721,970	3,551,260
TOTAL ENTERPRISE	10,353,880	9,774,266	14,048,605	14,206,610	16,046,440
<u>CAPITAL PROJECT FUNDS</u>					
CAPITAL IMPROVEMENT	465,470	399,292	1,411,075	1,234,508	1,889,500
ROAD IMPROVEMENT FUND	0	658,181	4,144,215	4,059,750	5,585,210
TAX INCREMENT FINANCING	2,879,665	2,005,518	1,989,000	2,191,270	2,209,000
IMPACT FEE FUND	0	0	0	0	0
PARK IMPROVEMENT FUND	119,044	159,529	186,390	175,731	203,390
PUBLIC BUILDINGS IMPROVEMENT FUND	47,642	158,183	34,740	30,110	49,400
TOTAL CAPITAL PROJECT	3,511,821	3,380,703	7,765,420	7,691,369	9,936,500
<u>DEBT SERVICE FUND</u>					
GENERAL BOND & INTEREST	211,603	236,288	323,870	323,870	866,760
SALES TAX BOND FUND	77,346	74,618	73,500	73,320	77,840
TOTAL DEBT SERVICE	288,949	310,906	397,370	397,190	944,600
<u>PENSION FUNDS</u>					
POLICE PENSION FUND	1,686,675	1,798,118	1,784,360	2,165,846	2,238,260
FIREFIGHTER PENSION FUND	1,192,549	1,202,706	1,222,250	1,289,421	1,334,500
TOTAL PENSION FUNDS	2,879,224	3,000,824	3,006,610	3,455,267	3,572,760
<u>INTERNAL SERVICE FUNDS</u>					
FLEET SERVICES & REPLACEMENT FUND	929,353	816,767	1,323,580	1,278,719	1,496,120
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	398,275	302,133	502,600	480,006	512,700
TOTAL INTERNAL SERVICE FUNDS	1,327,628	1,118,900	1,826,180	1,758,725	2,008,820
TOTAL EXPENSES ALL FUNDS	41,713,102	41,159,722	52,324,550	54,048,598	59,330,980



VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 FUND BALANCE SUMMARY

FUND	Balance	Balance	Projected	Revenues	Expenditures	Projected
	04/30/12	04/30/13	Balance 04/30/14	2014-15	2014-15	Fund Balance 04/30/15
GENERAL FUND	7,010,327	9,900,573	10,019,039	25,063,525	24,929,120	10,153,444
<u>SPECIAL REVENUE FUNDS</u>						
MOTOR FUEL TAX FUND	455,035	969,936	768,811	583,895	745,000	607,706
EMERGENCY TELEPHONE SYSTEM	327,101	429,039	454,584	348,750	348,200	455,134
COMMUTER PARKING FUND	1,292,897	1,358,587	1,375,137	341,700	323,725	1,393,112
FIRE FUND	30,424	28,017	26,034	2,600	8,000	20,634
FOREIGN FIRE INSURANCE TAX	55,715	77,182	69,899	55,000	80,000	44,899
TIMBER CREEK SPECIAL SERVICE AREA	48,807	53,572	61,582	21,330	21,165	61,747
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	23,953	32,245	35,785	23,130	22,550	36,365
HOTEL/MOTEL TAX FUND	241,164	333,560	374,830	323,660	344,100	354,390
TOTAL SPECIAL REVENUE	2,475,096	3,282,138	3,166,662	1,700,065	1,892,740	2,973,987
<u>ENTERPRISE FUNDS</u>						
WATER/SEWER	3,608,124	4,839,054	7,810,799	8,309,300	12,495,180	3,624,919
LIBERTYVILLE SPORTS COMPLEX	-219,192	6,134	6,136	3,551,260	3,551,260	6,136
TOTAL ENTERPRISE	3,388,932	4,845,188	7,816,935	11,860,560	16,046,440	3,631,055
<u>CAPITAL PROJECTS FUNDS</u>						
CAPITAL IMPROVEMENT	1,508,874	2,203,750	1,667,492	726,000	1,889,500	503,992
ROAD IMPROVEMENT FUND	0	4,397,398	5,436,418	5,010,000	5,585,210	4,861,208
TAX INCREMENT FINANCING	550,158	1,318,734	2,074,609	3,005,000	2,209,000	2,870,609
IMPACT FEE FUND	0	0	1,130	0	0	1,130
PARK IMPROVEMENT FUND	506,465	540,492	506,596	90,075	203,390	393,281
PUBLIC BUILDINGS IMPROVEMENT FUND	154,966	181,614	206,529	55,025	49,400	212,154
TOTAL CAPITAL PROJECTS	2,720,463	8,641,988	9,892,774	8,886,100	9,936,500	8,842,374
<u>DEBT SERVICE FUND</u>						
GENERAL BOND & INTEREST	448,122	439,458	428,998	865,860	866,760	428,098
SALES TAX BOND FUND	104,080	103,652	103,832	77,090	77,840	103,082
TOTAL DEBT SERVICE	552,202	543,110	532,830	942,950	944,600	531,180
<u>PENSION FUNDS</u>						
POLICE PENSION FUND	22,561,581	24,171,867	24,248,773	2,117,000	2,238,260	24,127,513
FIREFIGHTER PENSION FUND	18,691,193	20,828,014	21,386,793	1,925,500	1,334,500	21,977,793
TOTAL PENSION FUNDS	41,252,774	44,999,881	45,635,566	4,042,500	3,572,760	46,105,306
<u>INTERNAL SERVICE FUNDS</u>						
FLEET SERVICES & REPLACEMENT FUND	481,082	1,307,834	1,686,920	1,652,400	1,496,120	1,843,200
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	441,211	682,458	733,614	543,720	512,700	764,634
TOTAL INTERNAL SERVICE FUNDS	922,293	1,990,292	2,420,534	2,196,120	2,008,820	2,607,834
TOTAL BALANCE ALL FUNDS	58,322,087	74,203,170	79,484,340	54,691,820	59,330,980	74,845,180

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
2014-15 EXPENDITURES BY FUND

FUND	SALARIES	BENEFITS	CONTRACTUAL	UTILITIES	COMMODITIES
<b>GENERAL</b>					
LEGISLATIVE BOARDS	53,100	4,080	3,000	-	30,040
ADMINISTRATION	629,130	275,475	267,365	9,000	82,650
LEGAL	-	-	394,000	-	-
PUBLIC BUILDINGS	-	-	6,085	2,400	2,700
COMMUNITY ORGANIZATIONS	-	-	36,200	-	158,000
COMMUNITY DEVELOPMENT	959,580	378,310	118,705	4,500	73,755
CENTRAL BUSINESS DIST PARKING	-	-	5,000	1,450	3,450
PUBLIC WORKS	1,446,860	720,105	227,975	119,040	868,110
POLICE	4,383,235	2,249,750	568,730	14,000	368,645
FIRE	4,009,010	1,923,065	426,850	44,300	425,730
EMERGENCY MANAGEMENT	-	-	5,000	1,200	1,150
PARKS & RECREATION	655,595	138,995	155,455	69,860	154,975
<b>TOTAL GENERAL FUND</b>	<b>12,136,510</b>	<b>5,689,780</b>	<b>2,214,365</b>	<b>265,750</b>	<b>2,169,205</b>
<b>SPECIAL REVENUE</b>					
MOTOR FUEL TAX	-	-	-	-	-
EMERGENCY TELEPHONE SYSTEM	10,350	2,335	148,865	48,000	1,400
COMMUTER PARKING	116,390	40,105	35,995	16,335	16,350
FIRE FUND	-	-	-	-	6,000
FOREIGN FIRE INSURANCE TAX	-	-	-	-	-
TIMBER CREEK SPECIAL SERVICE AREA	-	-	1,200	-	7,050
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	-	-	1,200	-	8,515
HOTEL/MOTEL TAX FUND	-	-	146,680	-	34,000
<b>TOTAL SPECIAL REVENUE</b>	<b>126,740</b>	<b>42,440</b>	<b>333,940</b>	<b>64,335</b>	<b>73,315</b>
<b>ENTERPRISE</b>					
WATER	802,900	219,380	87,625	56,200	2,469,815
SEWER	432,140	133,875	40,685	618,250	39,365
WASTE WATER TREATMENT	451,665	174,880	59,580	220,400	229,240
DEBT SERVICE	-	-	-	-	-
CAPITAL IMPROVEMENTS	-	-	-	-	178,600
LIBERTYVILLE SPORTS COMPLEX	905,185	260,170	206,090	180,480	228,510
<b>TOTAL ENTERPRISE FUNDS</b>	<b>2,591,890</b>	<b>788,305</b>	<b>393,980</b>	<b>1,075,330</b>	<b>3,145,530</b>
<b>CAPITAL PROJECT</b>					
CAPITAL IMPROVEMENT FUND	-	-	59,500	-	-
ROAD IMPROVEMENT FUND	-	-	42,000	-	-
TAX INCREMENT FINANCING	-	-	2,100,000	-	4,000
IMPACT FEE FUND	-	-	-	-	-
PARK IMPROVEMENT FUND	-	-	-	-	-
PUBLIC BUILDINGS IMPROVEMENT FUND	-	-	-	-	-
<b>TOTAL CAPITAL PROJECT</b>	<b>-</b>	<b>-</b>	<b>2,201,500</b>	<b>-</b>	<b>4,000</b>
<b>DEBT SERVICE</b>					
GENERAL BOND AND INTEREST	-	-	-	-	-
SALES TAX BOND FUND	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PENSION FUNDS</b>					
POLICE PENSION FUND	-	-	2,238,260	-	-
FIREFIGHTERS PENSION FUND	-	-	1,334,500	-	-
<b>TOTAL PENSION FUNDS</b>	<b>-</b>	<b>-</b>	<b>3,572,760</b>	<b>-</b>	<b>-</b>
<b>INTERNAL SERVICE FUNDS</b>					
FLEET SERVICES & REPLACEMENT FUND	253,420	108,045	57,750	-	375,550
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	116,140	25,640	49,800	63,300	146,870
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>369,560</b>	<b>133,685</b>	<b>107,550</b>	<b>63,300</b>	<b>522,420</b>
<b>TOTAL ALL FUNDS</b>	<b>15,224,700</b>	<b>6,654,210</b>	<b>8,824,095</b>	<b>1,468,715</b>	<b>5,914,470</b>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
2014-15 EXPENDITURES BY FUND (Cont.)

FUND	CAPITAL	REPAIRS & MAINT	TRANSFERS	DEBT	TOTAL
<b>GENERAL</b>					
LEGISLATIVE BOARDS	-	-	-	-	90,220
ADMINISTRATION	-	11,800	-	-	1,275,420
LEGAL	-	-	-	-	394,000
PUBLIC BUILDINGS	-	81,755	25,000	-	117,940
COMMUNITY ORGANIZATIONS	-	-	-	-	194,200
COMMUNITY DEVELOPMENT	-	11,180	-	-	1,546,030
CENTRAL BUSINESS DIST PARKING	-	68,695	-	-	78,595
PUBLIC WORKS	5,000	704,690	5,000	-	4,096,780
POLICE	7,495	230,110	5,000	-	7,826,965
FIRE	5,000	248,215	15,000	-	7,097,170
EMERGENCY MANAGEMENT	30,900	5,300	-	-	43,550
PARKS & RECREATION	3,500	80,815	909,055	-	2,168,250
TOTAL GENERAL FUND	51,895	1,442,560	959,055	-	24,929,120
<b>SPECIAL REVENUE</b>					
MOTOR FUEL TAX	650,000	95,000	-	-	745,000
EMERGENCY TELEPHONE SYSTEM	80,500	56,750	-	-	348,200
COMMUTER PARKING	-	98,550	-	-	323,725
FIRE FUND	-	2,000	-	-	8,000
FOREIGN FIRE INSURANCE TAX	80,000	-	-	-	80,000
TIMBER CREEK SPECIAL SERVICE AREA	-	12,915	-	-	21,165
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	-	12,835	-	-	22,550
HOTEL/MOTEL TAX FUND	-	163,420	-	-	344,100
TOTAL SPECIAL REVENUE	810,500	441,470	-	-	1,892,740
<b>ENTERPRISE</b>					
WATER	4,500	148,070	35,000	-	3,823,490
SEWER	4,500	83,130	35,000	-	1,386,945
WASTE WATER TREATMENT	-	166,790	20,000	-	1,322,555
DEBT SERVICE	-	-	-	966,415	966,415
CAPITAL IMPROVEMENTS	4,817,175	-	-	-	4,995,775
LIBERTYVILLE SPORTS COMPLEX	44,000	229,810	12,000	1,485,015	3,551,260
TOTAL ENTERPRISE FUNDS	4,870,175	627,800	102,000	2,451,430	16,046,440
<b>CAPITAL PROJECT</b>					
CAPITAL IMPROVEMENT FUND	1,830,000	-	-	-	1,889,500
ROAD IMPROVEMENT FUND	5,543,210	-	-	-	5,585,210
TAX INCREMENT FINANCING	105,000	-	-	-	2,209,000
IMPACT FEE FUND	-	-	-	-	-
PARK IMPROVEMENT FUND	126,800	-	76,590	-	203,390
PUBLIC BUILDINGS IMPROVEMENT FUND	49,400	-	-	-	49,400
TOTAL CAPITAL PROJECT	7,654,410	-	76,590	-	9,936,500
<b>DEBT SERVICE</b>					
GENERAL BOND AND INTEREST	-	-	-	866,760	866,760
SALES TAX BOND FUND	-	-	-	77,840	77,840
TOTAL DEBT SERVICE	-	-	-	944,600	944,600
<b>PENSION FUNDS</b>					
POLICE PENSION FUND	-	-	-	-	2,238,260
FIREFIGHTERS PENSION FUND	-	-	-	-	1,334,500
TOTAL PENSION FUNDS	-	-	-	-	3,572,760
<b>INTERNAL SERVICE FUNDS</b>					
FLEET SERVICES & REPLACEMENT FUND	576,500	7,350	-	117,505	1,496,120
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	104,950	6,000	-	-	512,700
TOTAL INTERNAL SERVICE FUNDS	681,450	13,350	-	117,505	2,008,820
TOTAL ALL FUNDS	14,068,430	2,525,180	1,137,645	3,513,535	59,330,980



VILLAGE OF LIBERTYVILLE

REVENUES

	Actual 2011-12	Actual 2012-13	Budget 2013-14	Estimate 2013-14	Budget 2014-15
Sales Tax	\$5,833,012	\$6,088,262	\$6,190,000	\$6,245,000	\$6,370,000
Property Tax	\$5,983,139	\$6,164,502	\$6,446,870	\$6,268,990	\$7,122,760
Interest & FMV Change	\$1,339,433	\$3,862,650	\$802,250	\$1,228,262	\$930,220
Income Tax	\$1,736,561	\$1,888,088	\$1,935,000	\$1,964,460	\$1,986,800
Building Permits/Fees	\$666,372	\$860,502	\$715,000	\$800,000	\$750,000
Electric & Gas Utility Tax	\$2,038,054	\$1,696,705	\$1,400,000	\$1,595,890	\$1,305,000
Vehicle Licenses	\$399,808	\$418,530	\$410,000	\$420,000	\$420,000
Fines	\$600,493	\$671,354	\$487,500	\$618,500	\$595,000
IL Use Tax	\$310,221	\$324,104	\$329,100	\$339,000	\$356,500
Motor Fuel Tax	\$599,474	\$580,028	\$567,475	\$579,665	\$583,725
Foreign Fire Tax	\$40,922	\$91,293	\$50,000	\$60,717	\$55,000
Replacement Tax	\$102,962	\$101,475	\$95,000	\$105,000	\$105,000
Leased Car Tax	\$72,017	\$68,043	\$72,000	\$83,000	\$85,000
Business Licenses	\$96,025	\$97,415	\$94,000	\$100,000	\$103,000
Fire Protection Dist	\$2,452,104	\$2,498,208	\$2,573,150	\$2,574,965	\$2,646,485
Birth & Death Cert	\$205,378	\$269,396	\$270,000	\$270,000	\$270,000
Zoning Fees	\$33,330	\$51,515	\$25,000	\$25,000	\$25,000
Engineering Fees	\$178,255	\$130,612	\$75,000	\$75,000	\$75,000
Recreation Fees	\$791,835	\$698,089	\$730,300	\$683,306	\$702,000
Riverside Golf Fees	\$43,625	\$69,313	\$20,000	\$20,000	\$20,000
Swimming Fees	\$364,971	\$367,377	\$387,000	\$326,269	\$361,500
Sports Complex Revenues	\$2,653,830	\$2,714,132	\$2,656,935	\$2,612,252	\$2,647,205
Alarm Fees	\$206,708	\$201,424	\$172,130	\$190,000	\$175,000
Street/Signal Maint Fees	\$40,620	\$80,197	\$81,315	\$82,305	\$83,415
Legal Fee Reimbursement	\$62,348	\$24,594	\$5,000	\$12,000	\$5,000
Parking Fees	\$339,520	\$344,055	\$335,000	\$339,700	\$350,500
CATV Fees	\$363,893	\$393,100	\$380,000	\$394,500	\$394,000
Infrastructure Maint Fees	\$1,682,303	\$1,710,559	\$1,604,000	\$1,604,000	\$1,570,000
Charges For Services	\$108,033	\$140,121	\$118,000	\$168,000	\$143,000
Water Sales	\$4,371,774	\$4,867,655	\$4,897,000	\$4,707,000	\$4,892,590
Sewer Charges	\$2,855,758	\$3,036,956	\$3,125,000	\$3,181,145	\$3,273,615
Water/Sewer Connect Fee	\$120,500	\$177,471	\$60,000	\$172,775	\$60,000
Ambulance Fees	\$573,759	\$591,617	\$610,000	\$640,000	\$650,000
Fire Bureau Fees	\$72,700	\$86,673	\$55,000	\$63,000	\$60,000
Park Impact Fees	\$240,130	\$157,857	\$99,350	\$120,000	\$80,000
Parking Impact Fees	\$0	\$0	\$0	\$1,130	\$0
TIF Receipts	\$2,648,512	\$2,772,097	\$2,800,000	\$2,942,645	\$3,000,000
Grants	\$172,770	\$560,053	\$5,000	\$39,595	\$131,030
9-1-1 Telephone Surcharge	\$331,308	\$423,449	\$335,000	\$373,000	\$348,250
Employee Pension Contributions	\$645,369	\$693,444	\$662,000	\$651,800	\$653,500
Employer Pension Contributions	\$2,219,813	\$2,232,146	\$2,320,000	\$2,267,700	\$2,509,000
IRMA Insurance Surplus	\$134,895	\$144,053	\$140,000	\$154,500	\$155,000
Transfers	\$701,920	\$461,190	\$658,845	\$2,238,220	\$1,036,145
Internal Service Fund User Fee	\$1,368,460	\$1,657,313	\$1,658,445	\$1,663,655	\$1,690,400
Bond Proceeds	\$0	\$5,074,646	\$9,300,000	\$9,444,285	\$5,000,000
Special Service Area Taxes	\$43,434	\$43,957	\$46,750	\$46,870	\$44,460
Hotel/Motel Tax	\$248,013	\$265,017	\$280,000	\$270,000	\$270,000
Miscellaneous	\$974,965	\$1,189,568	\$532,120	\$566,667	\$601,720
<b>TOTALS</b>	<b>\$47,069,326</b>	<b>\$57,040,805</b>	<b>\$56,611,535</b>	<b>\$59,329,768</b>	<b>\$54,691,820</b>

**VILLAGE OF LIBERTYVILLE  
2014-15  
MAJOR REVENUE SOURCES**

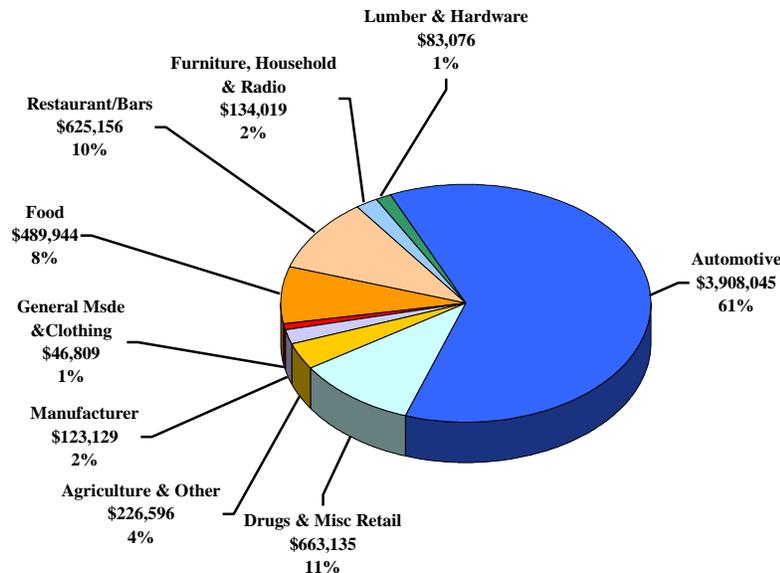
1. Sales Tax
2. Property Tax
3. Sports Complex Revenue
4. Water Sales
5. Fire Protection District
6. Sewer Charges
7. State Income Tax
8. TIF (Tax Increment Financing) Receipts
9. Gas and Utility Taxes
10. Building Permits and Fees

**1. Sales Tax**

**2014-2015 Budget \$6,370,000**

Sales tax is a major revenue source for the Village of Libertyville and for the 2014-15 fiscal year accounts for 11.6% of total revenues.

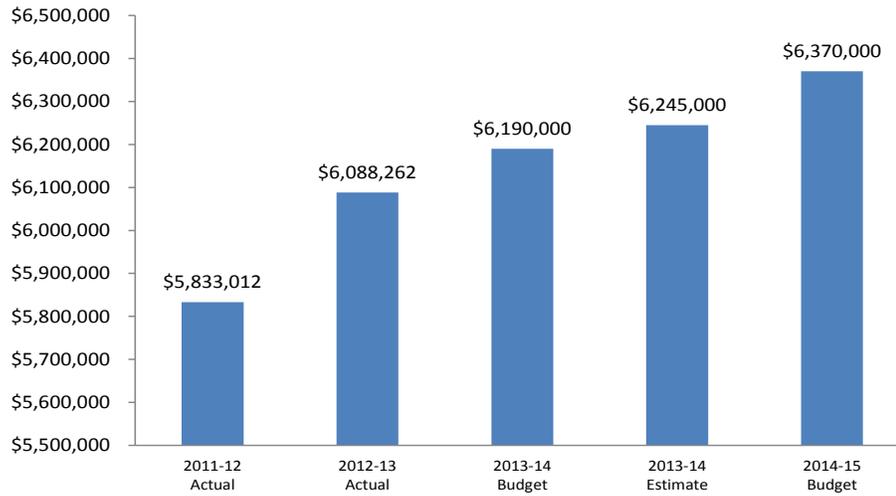
The State of Illinois collects and distributes to the Village 1% of the 7% Retailers Occupation Tax imposed on the sale of tangible personal property. The State tracks this information on a calendar year basis. A chart showing the sales tax by category for calendar year 2013 is shown below.



There are no restrictions on the use of this revenue. This revenue source is directly related to the economy and the economic development activity within the Village of Libertyville. Beginning in 2002, economic conditions caused a decrease in this revenue category especially in the area of vehicle sales which at one time accounted for 70% of total sales tax receipts. Beginning in 2009-10, all Sales Tax revenue is accounted for in the General Fund. Prior to this, a portion of sales tax revenue was deposited in the Sales Tax Bond Fund to pay the annual debt service on several bond issues. These bond issues matured during the 2008-09 fiscal

year. The Village is projecting sales taxes to increase from \$6,190,000 to \$6,370,000 for the 2014-15 fiscal year.

### Sales Tax

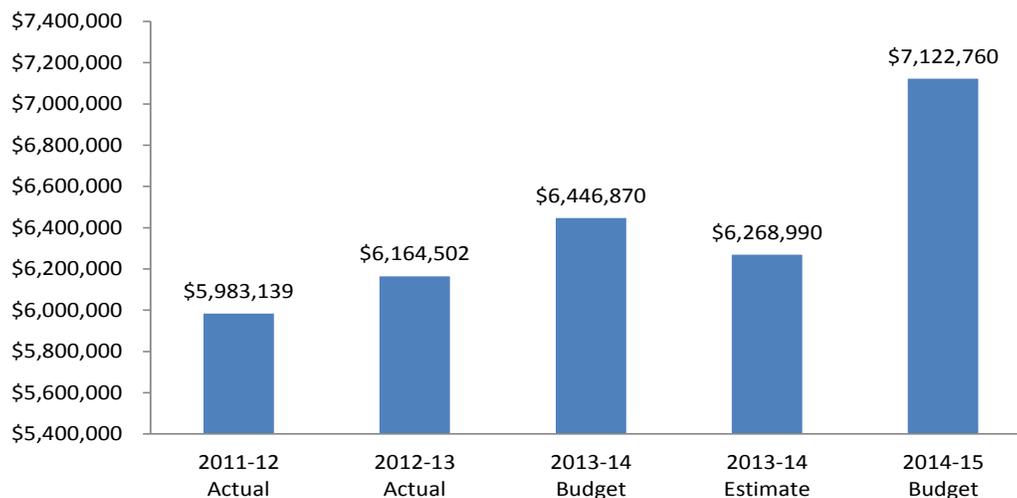


## 2. Property Tax Revenue

**2014-2015 Budget \$7,122,760**

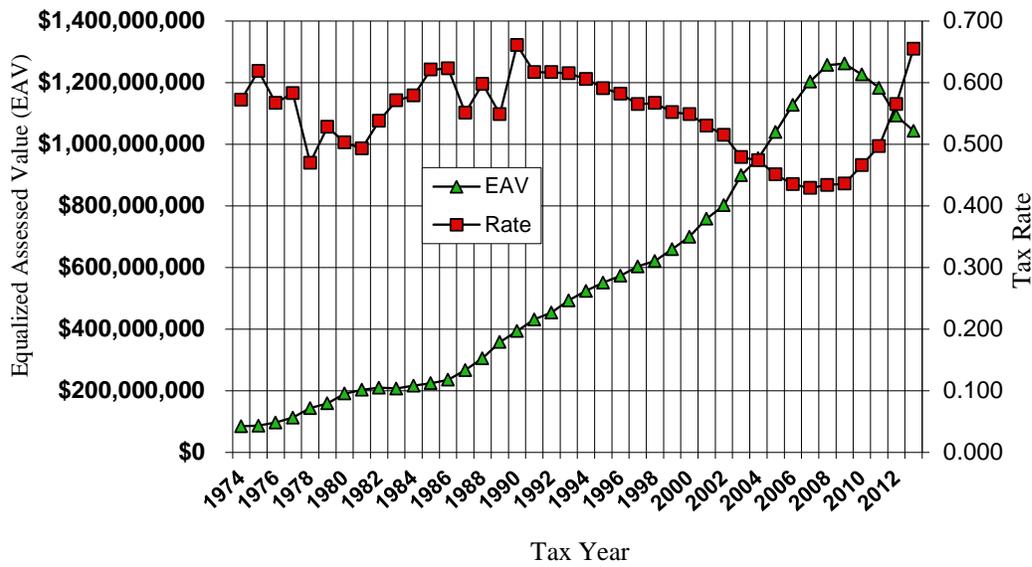
Property taxes account for 13% of all revenues for the Village of Libertyville. Since the Village is not a home-rule municipality, property tax increases are limited by a property tax cap which amounts to the lower of 5% or the increase in the consumer price index for the previous year. For the 2014-15 fiscal year, the tax cap increase is 1.7%. Taxes levied for bond payments are not included in the property tax cap calculation since these taxes are approved in a separate referendum. For fiscal year 2014-15, property tax revenue is projected to increase 10.4% due to the bond levy requirements for the road bonds. To date, the Village has issued \$10 million of the \$20 million approved to rehabilitate roads.

### Property Tax



The Village is required to file a Tax Levy Ordinance by the last Tuesday in December of each year. The County Clerk of Lake County then determines the property tax rate which is imposed upon all property located within the Village. This rate is imposed equally upon all taxable properties based on the equalized assessed valuation (EAV) of each property. The following chart shows the Village's EAV and tax rate history. Due to the decline in the housing industry, the EAV has declined the past four years which is one of the reasons for the tax rate increase.

**Property Tax Rate vs. EAV**



The tax levy includes property taxes for Village services such as police protection, fire services, highways and bridges, pension costs, and park and recreation activities. In addition, the total levy also incorporates bond levies. Several of the bond levies are abated each year due to sales tax or other revenue being dedicated to pay these bond issues.

The Village also has a Tax Increment Financing (TIF) Area which also produces property tax revenue and two Special Service Areas for which taxes are levied on a portion of the Village. These property tax revenues are not included in the above property tax revenue budget but are listed as TIF revenue and Special Service Area Revenues due to the limitations on how these taxes can be used.

**3. Sports Complex Revenue 2014-2015 Budget \$2,647,205**

Revenues from the Libertyville Sports Complex account for 4.8% of total Village wide revenues. These revenues are accounted for in an Enterprise Fund since the intention is for the Sports Complex to generate sufficient revenues to support its operation. The complex was opened in August 2001 and includes an indoor sports complex, a golf learning center and a family entertainment center. Due to reduced revenues at the family entertainment center the Village has closed this facility in 2009; however, in June 2012, the family entertainment center property was leased to a business which re-opened the facility as a miniature golf course. The Village continues to look at privatizing the golf learning center operations until the real estate market improves and the property can be sold. The existing debt was refunded in order to reduce annual debt costs.

#### **4. Water Sales**

**2014-2015 Budget \$4,892,590**

Water revenues are based on the number of gallons used by homes and businesses located in the Village. Water rates are developed to recover the cost of purchasing water from the Central Lake County Joint Action Water Agency along with the costs of maintaining water lines within the Village limits. Water sales can fluctuate due to the amount of rain received during the summer season. Water sales for the 2014-15 fiscal year are projected to decrease. Water revenues are monitored to ensure that they are sufficient to cover operating expenses and to provide for future capital replacements. Water rates were increased \$0.06 to account for the increase in wholesale rates and an additional 3% to cover increases in operating and capital costs.

#### **5. Fire Protection District**

**2014-2015 Budget \$2,646,485**

The Village provides fire and paramedic services to the Libertyville Fire Protection District (LFPD). In previous years, the contract with the district included a 5% increase per year. During the 2006-07 fiscal year, a new contract was signed and future increases are based on a formula that includes a component of the consumer price index. The district also agreed to allow the Village to bill district residents for ambulance calls. Based on this contract, revenues from the Fire Protection District will increase for the 2014-15 fiscal year by 2.85%.

#### **6. Sewer Charges**

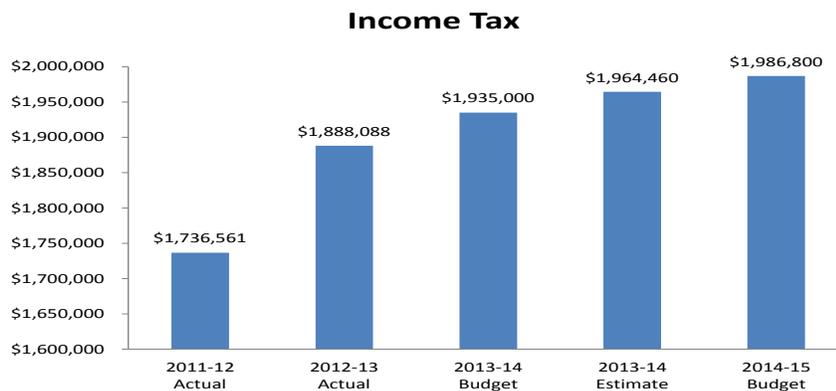
**2014-2015 Budget \$3,273,615**

Revenues for sewer charges are projected to increase 2.3% over the 2012-13 budget. Sewer charges are billed based on the amount of water used. The charges cover both sewer line maintenance and the treatment of sewage. A discount is provided in the summer months for single family homes due to the increased usage that does not enter the sanitary sewer system. Sewer rates were increased 3% on May 1st and include the \$0.37/1000 gallon charge to cover the contract from Lake County for the sewage that is attributable to County's sewer lines.

#### **7. State Income Tax**

**2014-2015 Budget \$1,986,800**

The Village receives 1/10 of the net tax receipts collected by the State. The distribution of income tax is based upon population. All of this revenue is deposited into the Village's General Fund. The estimate for the 2014-15 budget is based on projections provided by the Illinois Municipal League. This revenue source is tied to the economy and as the economy expands and contracts, State Income Tax follows this trend. Due to the State's fiscal problems, there has been discussion on reducing the amount of State Income Tax that is distributed to local government. Currently the State is 3 months in arrears in paying this revenue to the Village.



**8. TIF (Tax Increment Financing) Receipts**

**2014-2015 Budget \$3,000,000**

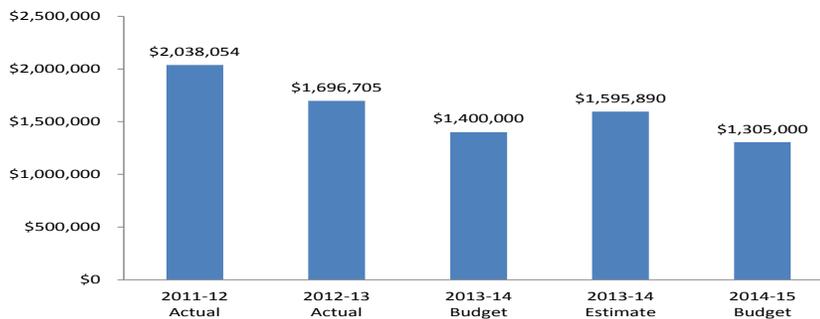
The Village's Tax Increment Financing District was established to provide for improvements to the downtown area of the Village. Property taxes above a frozen equalized assessed valuation (EAV) are received to fund these improvements. The TIF was due to terminate in 2009; however the Village was successful in obtaining State legislation to extend the TIF for an additional 12 years. As part of the extension approval process, the Village has agreed to rebate 70% of the property taxes collected to the taxing bodies affected by the TIF. The rebates began with the 2009 taxes that the Village received in 2010. As the EAV has increased in the TIF area, the TIF receipts have increased.

**9. Gas and Electric Utility Tax**

**2014-2015 Budget \$1,305,000**

Due to revenue decreases in Sales and other taxes, the Village Board approved new taxes on gas and electric. These taxes became effective on January 1, 2010; however, the ordinance included a sunset clause in which the taxes expire on April 30 of every year unless the board takes action to renew them. The Village Board has reduced the gas utility tax twice since it was enacted and has eliminated it in full as of May 1, 2013. Beginning May 2014, the electric utility tax is being decreased by 10%.

**Electric & Gas Utility Tax**

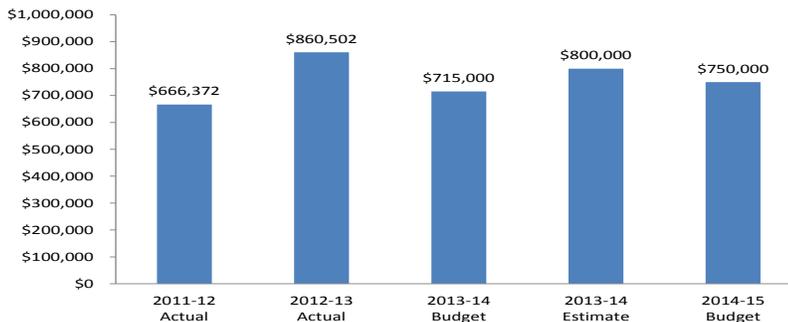


**10. Building Permits & Fees Receipts**

**2014-2015 Budget \$750,000**

Revenues from Building Permits and Plan Review fees are projected to increase 4.9% due to increased building activity within the Village. The Commercial/Industrial sector has remaining land available for development and there has also been increased activity within this sector. The following chart shows the history of building permit revenue. Any future spikes in this revenue due to commercial/industrial construction should be looked at as one time revenue.

**Building Permits/Fees**

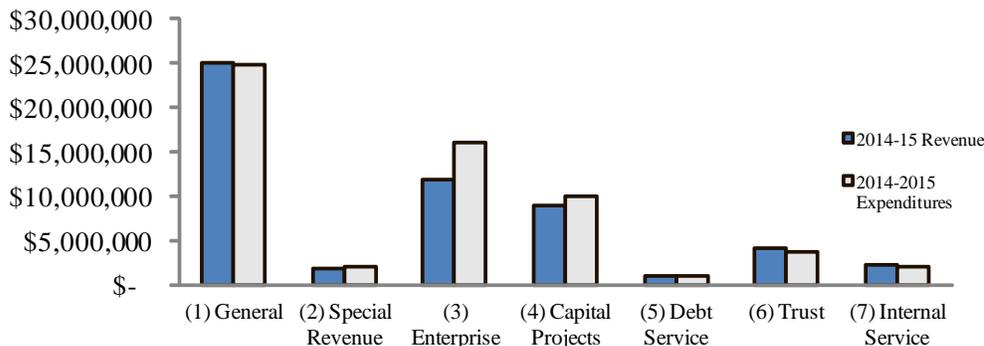


## Budget Summary - All Funds

Fund	2014-15		2014-2015	
	Revenue	% of Total	Expenditures	% of Total
GENERAL FUND (1)	\$ 25,063,525	45.83%	\$ 24,929,120	42.02%
MOTOR FUEL TAX FUND (2)	\$ 583,895	1.07%	\$ 745,000	1.26%
EMERGENCY TELEPHONE SYSTEM (2)	\$ 348,750	0.64%	\$ 348,200	0.59%
COMMUTER PARKING FUND (2)	\$ 341,700	0.62%	\$ 323,725	0.55%
FIRE FUND (2)	\$ 2,600	0.00%	\$ 8,000	0.01%
FOREIGN FIRE INSURANCE TAX FUND (2)	\$ 55,000	0.10%	\$ 80,000	0.13%
TIMBER CREEK SPECIAL SERVICE AREA (2)	\$ 21,330	0.04%	\$ 21,165	0.04%
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA (:	\$ 23,130	0.04%	\$ 22,550	0.04%
HOTEL/MOTEL TAX FUND (2)	\$ 323,660	0.59%	\$ 344,100	0.58%
WATER & SEWER (3)	\$ 8,309,300	15.19%	\$ 12,495,180	21.06%
LIBERTYVILLE SPORTS COMPLEX (3)	\$ 3,551,260	6.49%	\$ 3,551,260	5.99%
CAPITAL IMPROVEMENT (4)	\$ 726,000	1.33%	\$ 1,889,500	3.18%
ROAD IMPROVEMENT (4)	\$ 5,010,000	9.16%	\$ 5,585,210	9.41%
TAX INCREMENT FINANCING (4)	\$ 3,005,000	5.49%	\$ 2,209,000	3.72%
IMPACT FEE FUND (4)	\$ -	0.00%	\$ -	0.00%
PARK IMPROVEMENT FUND (4)	\$ 90,075	0.16%	\$ 203,390	0.34%
PUBLIC BUILDINGS IMPROVEMENT FUND (4)	\$ 55,025	0.10%	\$ 49,400	0.08%
GENERAL BOND & INTEREST (5)	\$ 865,860	1.58%	\$ 866,760	1.46%
SALES TAX BOND FUND (5)	\$ 77,090	0.14%	\$ 77,840	0.13%
POLICE PENSION FUND (6)	\$ 2,117,000	3.87%	\$ 2,238,260	3.77%
FIREFIGHTER PENSION FUND (6)	\$ 1,925,500	3.52%	\$ 1,334,500	2.25%
FLEET SERVICES & REPLACEMENT FUND (7)	\$ 1,652,400	3.02%	\$ 1,496,120	2.52%
TECHNOLOGY EQUIPMENT REPLACEMENT FUND (7)	\$ 543,720	0.99%	\$ 512,700	0.86%
<b>Totals</b>	<b>\$ 54,691,820</b>	<b>100%</b>	<b>\$ 59,330,980</b>	<b>100.00%</b>

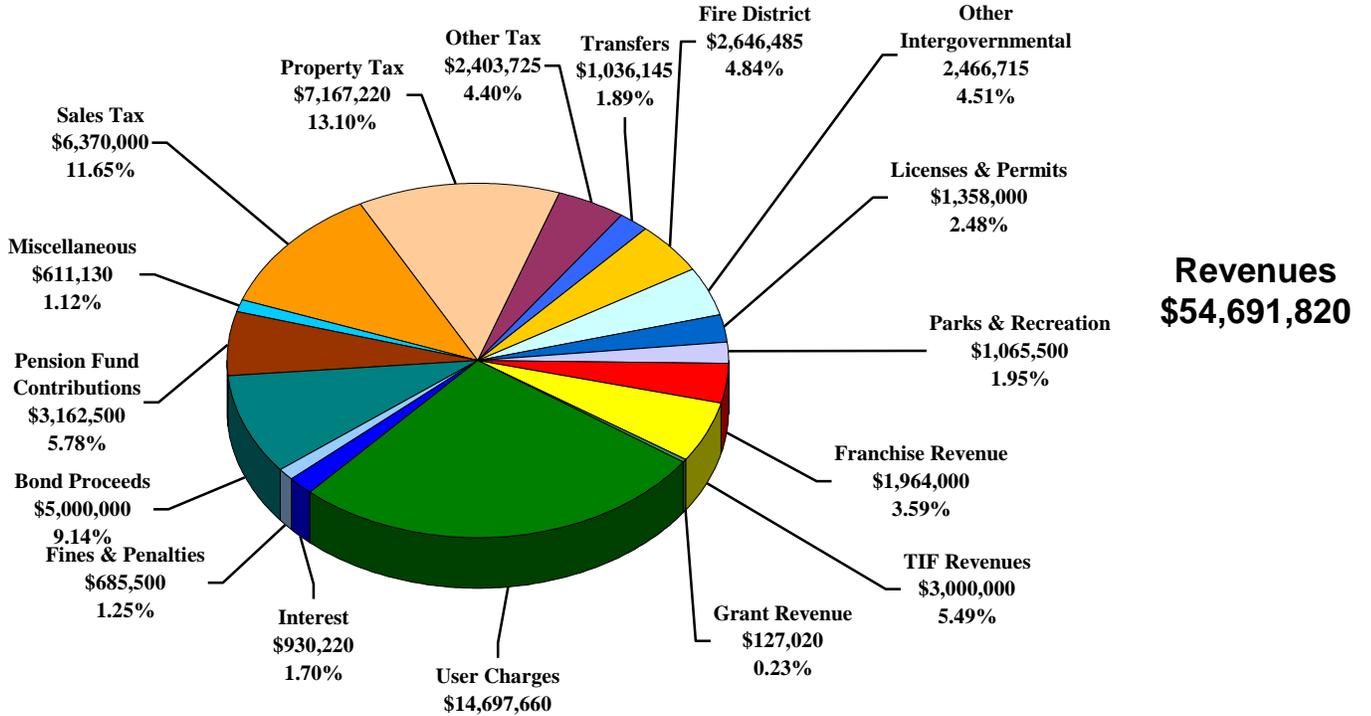
## Budget Summary - Fund Types

Fund Type	2014-15		2014-2015	
	Revenue	% of Total	Expenditures	% of Total
(1) General	\$ 25,063,525	45.83%	\$ 24,929,120	42.02%
(2) Special Revenue	\$ 1,700,065	3.11%	\$ 1,892,740	3.19%
(3) Enterprise	\$ 11,860,560	21.69%	\$ 16,046,440	27.05%
(4) Capital Projects	\$ 8,886,100	16.25%	\$ 9,936,500	16.75%
(5) Debt Service	\$ 942,950	1.72%	\$ 944,600	1.59%
(6) Trust	\$ 4,042,500	7.39%	\$ 3,572,760	6.02%
(7) Internal Service	\$ 2,196,120	4.02%	\$ 2,008,820	3.39%
<b>Totals</b>	<b>\$ 54,691,820</b>	<b>100%</b>	<b>\$ 59,330,980</b>	<b>100%</b>

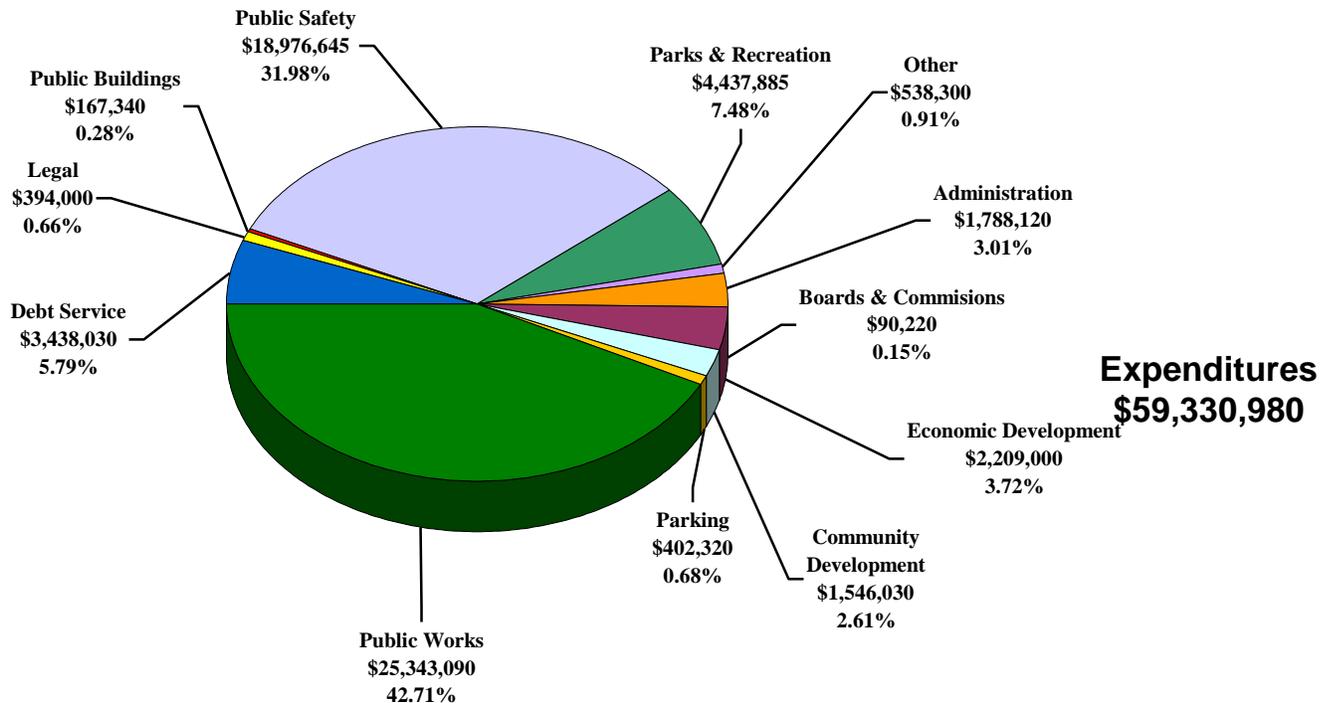


# ALL TOTAL FUNDS

## 2014-2015 Budgeted Revenues

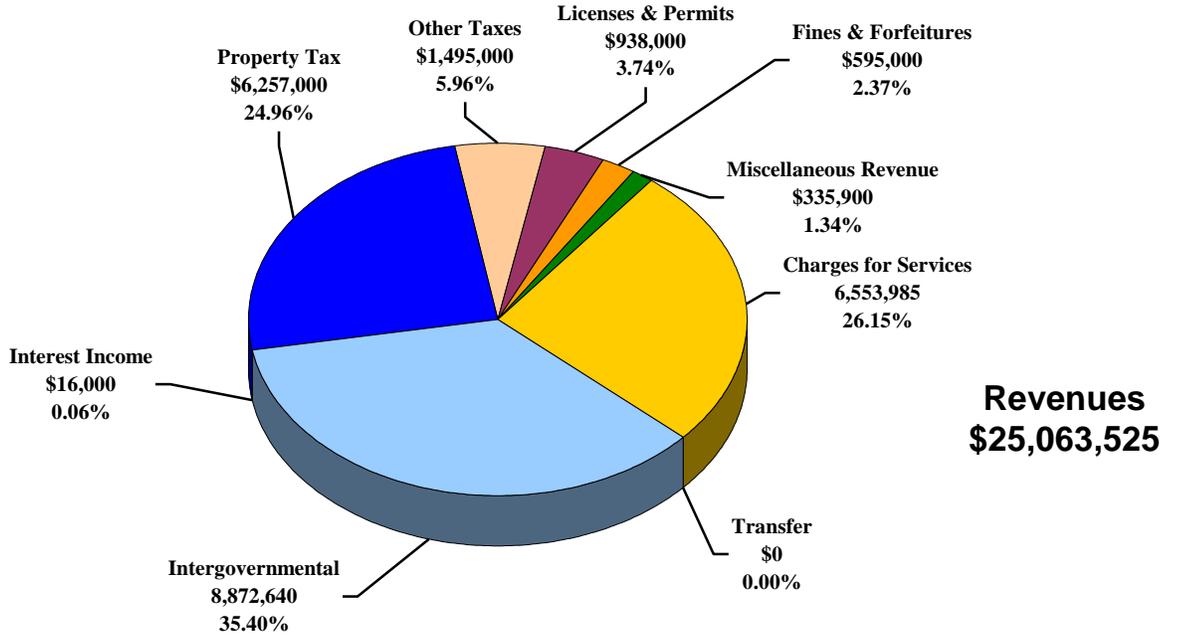


## 2014-15 Budgeted Expenditures

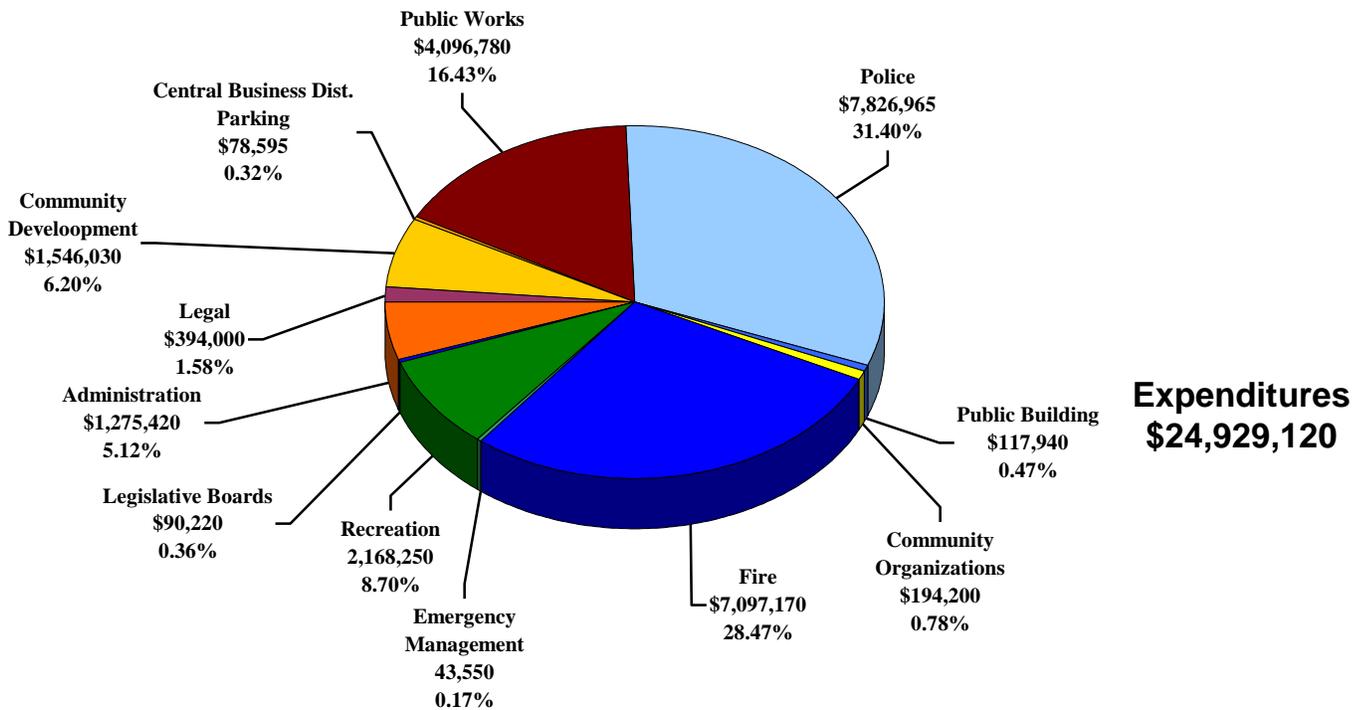


# GENERAL FUND

## 2014-2015 Budgeted Revenues



## 2014 -2015 Budgeted Expenditures



Village of Libertyville  
 Summary of Revenues and Expenditures  
 All Funds  
 Fiscal Years Ending April 30, 2013-2015

	<b>Governmental Funds</b>			<b>Enterprise Funds</b>		
	Actual 2012-2013	Estimated 2013-2014	Budget 2014-2015	Actual 2012-2013	Estimated 2013-2014	Budget 2014-2015
<b>Revenues</b>						
Sales Tax	\$ 6,088,262	\$ 6,245,000	\$ 6,370,000	\$ -	\$ -	\$ -
Property Tax	\$ 6,208,459	\$ 6,315,860	\$ 7,167,220	\$ -	\$ -	\$ -
Other Tax	\$ 2,802,561	\$ 2,694,272	\$ 2,403,725	\$ -	\$ -	\$ -
Fire District	\$ 2,498,208	\$ 2,574,965	\$ 2,646,485	\$ -	\$ -	\$ -
Other Intergovernmental	\$ 2,292,389	\$ 2,385,765	\$ 2,426,715	\$ -	\$ -	\$ 40,000
Licenses & Permits	\$ 1,514,635	\$ 1,408,000	\$ 1,358,000	\$ -	\$ -	\$ -
Fines & Penalties	\$ 671,354	\$ 618,500	\$ 595,000	\$ 67,773	\$ 65,500	\$ 65,500
Park & Recreation	\$ 1,121,894	\$ 1,012,575	\$ 1,065,500	\$ -	\$ -	\$ -
Franchise Revenue	\$ 1,812,644	\$ 1,726,500	\$ 1,694,000	\$ -	\$ -	\$ -
TIF Revenues	\$ 2,772,097	\$ 2,942,645	\$ 3,000,000	\$ -	\$ -	\$ -
Grant Revenue	\$ 657,443	\$ 39,595	\$ 107,925	\$ 41,450	\$ -	\$ 19,095
User Charges	\$ 2,425,561	\$ 2,296,250	\$ 2,199,350	\$ 10,728,441	\$ 10,607,672	\$ 10,807,910
Interest	\$ 28,978	\$ 41,010	\$ 40,120	\$ 7,969	\$ 10,700	\$ 5,000
Bond Proceeds	\$ 5,050,275	\$ 5,086,770	\$ 5,000,000	\$ 24,371	\$ 4,357,515	\$ -
Pension Fund Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 129,190	\$ 128,500	\$ 132,090	\$ 332,000	\$ 2,109,720	\$ 904,055
Miscellaneous	\$ 801,503	\$ 355,285	\$ 386,510	\$ 28,518	\$ 27,250	\$ 19,000
<b>Total Revenues</b>	<b>\$ 36,875,453</b>	<b>\$ 35,871,492</b>	<b>\$ 36,592,640</b>	<b>\$ 11,230,522</b>	<b>\$ 17,178,357</b>	<b>\$ 11,860,560</b>
<b>Expenditures:</b>						
Administration	\$ 1,171,071	\$ 1,229,522	\$ 1,275,420	\$ -	\$ -	\$ -
Boards & Commissions	\$ 83,965	\$ 89,735	\$ 90,220	\$ -	\$ -	\$ -
Legal	\$ 592,061	\$ 428,400	\$ 394,000	\$ -	\$ -	\$ -
Public Buildings	\$ 236,807	\$ 110,360	\$ 167,340	\$ -	\$ -	\$ -
Economic Development	\$ 2,005,518	\$ 2,191,270	\$ 2,209,000	\$ -	\$ -	\$ -
Community Development	\$ 1,331,882	\$ 1,444,559	\$ 1,546,030	\$ -	\$ -	\$ -
Parking	\$ 297,813	\$ 349,912	\$ 402,320	\$ -	\$ -	\$ -
Public Works	\$ 4,604,764	\$ 9,791,705	\$ 12,318,205	\$ 6,730,358	\$ 8,374,580	\$ 11,528,765
Public Safety	\$ 14,424,887	\$ 14,654,361	\$ 15,403,885	\$ -	\$ -	\$ -
Parks & Recreation	\$ 1,780,886	\$ 3,475,736	\$ 2,371,640	\$ 1,950,212	\$ 2,152,050	\$ 2,066,245
Debt Service	\$ 344,341	\$ 438,840	\$ 986,600	\$ 1,093,696	\$ 3,679,980	\$ 2,451,430
Other	\$ 391,737	\$ 423,596	\$ 538,300	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 27,265,732</b>	<b>\$ 34,627,996</b>	<b>\$ 37,702,960</b>	<b>\$ 9,774,266</b>	<b>\$ 14,206,610</b>	<b>\$ 16,046,440</b>
Net increase (Decrease) in Fund Balance	\$ 9,609,721	\$ 1,243,496	\$ (1,110,320)	\$ 1,456,256	\$ 2,971,747	\$ (4,185,880)
Fund Balance- May 1	\$ 9,546,481	\$ 19,156,202	\$ 20,399,698	\$ 988,984	\$ 2,445,240	\$ 5,416,987
Fund Balance-April 30	<u>\$ 19,156,202</u>	<u>\$ 20,399,698</u>	<u>\$ 19,289,378</u>	<u>\$ 2,445,240</u>	<u>\$ 5,416,987</u>	<u>\$ 1,231,107</u>

Village of Libertyville  
 Summary of Revenues and Expenditures  
 All Funds  
 Fiscal Years Ending April 30, 2013-2015

Internal Service Funds			Fiduciary Funds			Total All Funds		
Actual 2012-2013	Estimated 2013-2014	Budget 2014-2015	Actual 2012-2013	Estimated 2013-2014	Budget 2014-2015	Actual 2012-2013	Estimated 2013-2014	Budget 2014-2015
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,088,262	\$ 6,245,000	\$ 6,370,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,208,459	\$ 6,315,860	\$ 7,167,220
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,802,561	\$ 2,694,272	\$ 2,403,725
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,498,208	\$ 2,574,965	\$ 2,646,485
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,292,389	\$ 2,385,765	\$ 2,466,715
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,514,635	\$ 1,408,000	\$ 1,358,000
\$ 25,032	\$ 23,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 764,159	\$ 707,000	\$ 685,500
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,121,894	\$ 1,012,575	\$ 1,065,500
\$ 291,015	\$ 272,000	\$ 270,000	\$ -	\$ -	\$ -	\$ 2,103,659	\$ 1,998,500	\$ 1,964,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,772,097	\$ 2,942,645	\$ 3,000,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 698,893	\$ 39,595	\$ 127,020
\$ 1,657,313	\$ 1,663,655	\$ 1,690,400	\$ -	\$ -	\$ -	\$ 14,811,315	\$ 14,567,577	\$ 14,697,660
\$ 3,362	\$ 5,100	\$ 5,100	\$ 3,822,341	\$ 1,171,452	\$ 880,000	\$ 3,862,650	\$ 1,228,262	\$ 930,220
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,074,646	\$ 9,444,285	\$ 5,000,000
\$ -	\$ -	\$ -	\$ 2,925,590	\$ 2,919,500	\$ 3,162,500	\$ 2,925,590	\$ 2,919,500	\$ 3,162,500
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 461,190	\$ 2,238,220	\$ 1,036,145
\$ 210,177	\$ 225,212	\$ 205,620	\$ -	\$ -	\$ -	\$ 1,040,198	\$ 607,747	\$ 611,130
<u>\$ 2,186,899</u>	<u>\$ 2,188,967</u>	<u>\$ 2,196,120</u>	<u>\$ 6,747,931</u>	<u>\$ 4,090,952</u>	<u>\$ 4,042,500</u>	<u>\$ 57,040,805</u>	<u>\$ 59,329,768</u>	<u>\$ 54,691,820</u>
\$ 302,133	\$ 480,006	\$ 512,700	\$ -	\$ -	\$ -	\$ 1,473,204	\$ 1,709,528	\$ 1,788,120
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,965	\$ 89,735	\$ 90,220
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 592,061	\$ 428,400	\$ 394,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236,807	\$ 110,360	\$ 167,340
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,005,518	\$ 2,191,270	\$ 2,209,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,331,882	\$ 1,444,559	\$ 1,546,030
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297,813	\$ 349,912	\$ 402,320
\$ 816,767	\$ 1,278,719	\$ 1,496,120	\$ -	\$ -	\$ -	\$ 12,151,889	\$ 19,445,004	\$ 25,343,090
\$ -	\$ -	\$ -	\$ 3,000,824	\$ 3,455,267	\$ 3,572,760	\$ 17,425,711	\$ 18,109,628	\$ 18,976,645
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,731,098	\$ 5,627,786	\$ 4,437,885
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,438,037	\$ 4,118,820	\$ 3,438,030
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 391,737	\$ 423,596	\$ 538,300
<u>\$ 1,118,900</u>	<u>\$ 1,758,725</u>	<u>\$ 2,008,820</u>	<u>\$ 3,000,824</u>	<u>\$ 3,455,267</u>	<u>\$ 3,572,760</u>	<u>\$ 41,159,722</u>	<u>\$ 54,048,598</u>	<u>\$ 59,330,980</u>
\$ 1,067,999	\$ 430,242	\$ 187,300	\$ 3,747,107	\$ 635,685	\$ 469,740	\$ 15,881,083	\$ 5,281,170	\$ (4,639,160)
\$ 945,161	\$ 2,013,160	\$ 2,443,402	\$ 39,936,369	\$ 43,683,476	\$ 44,319,161	\$ 51,416,995	\$ 67,298,078	\$ 72,579,248
<u>\$ 2,013,160</u>	<u>\$ 2,443,402</u>	<u>\$ 2,630,702</u>	<u>\$ 43,683,476</u>	<u>\$ 44,319,161</u>	<u>\$ 44,788,901</u>	<u>\$ 67,298,078</u>	<u>\$ 72,579,248</u>	<u>\$ 67,940,088</u>

Village of Libertyville  
 Summary of Revenues and Expenditures  
 Governmental Funds  
 Fiscal Years Ending April 30, 2013-2015

	<b>General Fund</b>			<b>Special Revenue Funds</b>		
	Actual 2012-13	Estimated 2013-14	Budget 2014-15	Actual 2012-13	Estimated 2013-14	Budget 2014-15
<b>Revenues</b>						
Sales Tax	\$ 6,088,262	\$ 6,245,000	\$ 6,370,000			
Property Tax	\$ 5,937,226	\$ 5,955,680	\$ 6,257,000	\$ 43,957	\$ 46,870	\$ 44,460
Other Tax	\$ 1,866,223	\$ 1,783,890	\$ 1,495,000	\$ 936,338	\$ 910,382	\$ 908,725
Fire District	\$ 2,498,208	\$ 2,574,965	\$ 2,646,485			
Other Intergovernmental	\$ 2,292,389	\$ 2,385,765	\$ 2,426,715			
Licenses & Permits	\$ 1,096,105	\$ 988,000	\$ 938,000			
Fines & Penalties	\$ 671,354	\$ 618,500	\$ 595,000			
Park & Recreation	\$ 1,121,894	\$ 1,012,575	\$ 1,065,500			
Franchise Revenue	\$ 1,521,629	\$ 1,454,500	\$ 1,424,000			
TIF Revenues						
Grant Revenue	\$ 121,052	\$ 39,595	\$ 75,925			
User Charges	\$ 1,494,484	\$ 1,459,840	\$ 1,418,000	\$ 773,220	\$ 715,280	\$ 701,350
Interest	\$ 12,227	\$ 15,000	\$ 16,000	\$ 6,012	\$ 5,310	\$ 4,920
Bond Proceeds						
Pension Contributions						
Transfers	\$ -	\$ -	\$ -			
Miscellaneous	\$ 772,546	\$ 329,615	\$ 335,900	\$ 18,285	\$ 1,660	\$ 40,610
<b>Total Revenues</b>	<b>\$ 25,493,599</b>	<b>\$ 24,862,925</b>	<b>\$ 25,063,525</b>	<b>\$ 1,777,812</b>	<b>\$ 1,679,502</b>	<b>\$ 1,700,065</b>
<b>Expenditures:</b>						
Administration	\$ 1,171,071	\$ 1,229,522	\$ 1,275,420			
Boards & Commissions	\$ 83,965	\$ 89,735	\$ 90,220			
Legal	\$ 592,061	\$ 428,400	\$ 394,000			
Public Buildings	\$ 78,624	\$ 80,250	\$ 117,940			
Economic Development						
Community Development	\$ 1,331,882	\$ 1,444,559	\$ 1,546,030			
Parking	\$ 25,747	\$ 34,662	\$ 78,595	\$ 272,066	\$ 315,250	\$ 323,725
Public Works	\$ 3,484,159	\$ 3,722,817	\$ 4,096,780	\$ 96,590	\$ 816,280	\$ 788,715
Public Safety	\$ 14,029,099	\$ 14,234,763	\$ 14,967,685	\$ 395,788	\$ 419,598	\$ 436,200
Parks & Recreation	\$ 1,621,357	\$ 3,300,005	\$ 2,168,250			
Debt Service						
Other	\$ 185,388	\$ 179,746	\$ 194,200	\$ 206,326	\$ 243,850	\$ 344,100
<b>Total Expenditures</b>	<b>\$ 22,603,353</b>	<b>\$ 24,744,459</b>	<b>\$ 24,929,120</b>	<b>\$ 970,770</b>	<b>\$ 1,794,978</b>	<b>\$ 1,892,740</b>
Net increase (Decrease) in Fund Balance	\$ 2,890,246	\$ 118,466	\$ 134,405	\$ 807,042	\$ (115,476)	\$ (192,675)
Fund Balance- May 1	\$ 4,221,384	\$ 7,111,630	\$ 7,230,096	\$ 2,311,764	\$ 3,118,806	\$ 3,003,330
<b>Fund Balance-April 30</b>	<b>\$ 7,111,630</b>	<b>\$ 7,230,096</b>	<b>\$ 7,364,501</b>	<b>\$ 3,118,806</b>	<b>\$ 3,003,330</b>	<b>\$ 2,810,655</b>

Village of Libertyville  
 Summary of Revenues and Expenditures  
 Governmental Funds  
 Fiscal Years Ending April 30, 2013-2015

<b>Debt Service Funds</b>			<b>Capital Project Funds</b>			<b>Total Governmental Funds</b>		
Actual 2012-13	Estimated 2013-14	Budget 2014-15	Actual 2012-13	Estimated 2013-14	Budget 2014-15	Actual 2012-13	Estimated 2013-14	Budget 2014-15
\$ -	\$ -	\$ -				\$ 6,088,262	\$ 6,245,000	\$ 6,370,000
\$ 227,276	\$ 313,310	\$ 865,760				\$ 6,208,459	\$ 6,315,860	\$ 7,167,220
						\$ 2,802,561	\$ 2,694,272	\$ 2,403,725
						\$ 2,498,208	\$ 2,574,965	\$ 2,646,485
			\$ -	\$ -	\$ -	\$ 2,292,389	\$ 2,385,765	\$ 2,426,715
			\$ 418,530	\$ 420,000	\$ 420,000	\$ 1,514,635	\$ 1,408,000	\$ 1,358,000
						\$ 671,354	\$ 618,500	\$ 595,000
						\$ 1,121,894	\$ 1,012,575	\$ 1,065,500
			\$ 291,015	\$ 272,000	\$ 270,000	\$ 1,812,644	\$ 1,726,500	\$ 1,694,000
			\$ 2,772,097	\$ 2,942,645	\$ 3,000,000	\$ 2,772,097	\$ 2,942,645	\$ 3,000,000
			\$ 536,391	\$ -	\$ 32,000	\$ 657,443	\$ 39,595	\$ 107,925
			\$ 157,857	\$ 121,130	\$ 80,000	\$ 2,425,561	\$ 2,296,250	\$ 2,199,350
\$ 348	\$ 100	\$ 100	\$ 10,391	\$ 20,600	\$ 19,100	\$ 28,978	\$ 41,010	\$ 40,120
\$ -	\$ -	\$ -	\$ 5,050,275	\$ 5,086,770	\$ 5,000,000	\$ 5,050,275	\$ 5,086,770	\$ 5,000,000
\$ -						\$ -	\$ -	\$ -
\$ 74,190	\$ 73,500	\$ 77,090	\$ 55,000	\$ 55,000	\$ 55,000	\$ 129,190	\$ 128,500	\$ 132,090
\$ -		\$ -	\$ 10,672	\$ 24,010	\$ 10,000	\$ 801,503	\$ 355,285	\$ 386,510
<u>\$ 301,814</u>	<u>\$ 386,910</u>	<u>\$ 942,950</u>	<u>\$ 9,302,228</u>	<u>\$ 8,942,155</u>	<u>\$ 8,886,100</u>	<u>\$ 36,875,453</u>	<u>\$ 35,871,492</u>	<u>\$ 36,592,640</u>
						\$ 1,171,071	\$ 1,229,522	\$ 1,275,420
						\$ 83,965	\$ 89,735	\$ 90,220
						\$ 592,061	\$ 428,400	\$ 394,000
			\$ 158,183	\$ 30,110	\$ 49,400	\$ 236,807	\$ 110,360	\$ 167,340
			\$ 2,005,518	\$ 2,191,270	\$ 2,209,000	\$ 2,005,518	\$ 2,191,270	\$ 2,209,000
						\$ 1,331,882	\$ 1,444,559	\$ 1,546,030
						\$ 297,813	\$ 349,912	\$ 402,320
			\$ 1,024,015	\$ 5,252,608	\$ 7,432,710	\$ 4,604,764	\$ 9,791,705	\$ 12,318,205
						\$ 14,424,887	\$ 14,654,361	\$ 15,403,885
			\$ 159,529	\$ 175,731	\$ 203,390	\$ 1,780,886	\$ 3,475,736	\$ 2,371,640
\$ 310,906	\$ 397,190	\$ 944,600	\$ 33,435	\$ 41,650	\$ 42,000	\$ 344,341	\$ 438,840	\$ 986,600
			\$ 23	\$ -	\$ -	\$ 391,737	\$ 423,596	\$ 538,300
<u>\$ 310,906</u>	<u>\$ 397,190</u>	<u>\$ 944,600</u>	<u>\$ 3,380,703</u>	<u>\$ 7,691,369</u>	<u>\$ 9,936,500</u>	<u>\$ 27,265,732</u>	<u>\$ 34,627,996</u>	<u>\$ 37,702,960</u>
\$ (9,092)	\$ (10,280)	\$ (1,650)	\$ 5,921,525	\$ 1,250,786	\$ (1,050,400)	\$ 9,609,721	\$ 1,243,496	\$ (1,110,320)
\$ 544,171	\$ 535,079	\$ 524,799	\$ 2,469,162	\$ 8,390,687	\$ 9,641,473	\$ 9,546,481	\$ 19,156,202	\$ 20,399,698
<u>\$ 535,079</u>	<u>\$ 524,799</u>	<u>\$ 523,149</u>	<u>\$ 8,390,687</u>	<u>\$ 9,641,473</u>	<u>\$ 8,591,073</u>	<u>\$ 19,156,202</u>	<u>\$ 20,399,698</u>	<u>\$ 19,289,378</u>

Village of Libertyville  
 Summary of Revenues and Expenditures  
 Enterprise Funds  
 Fiscal Years Ending April 30, 2013-2015

	Water and Sewer Fund			Sports Complex			Total Enterprise Funds		
	Actual 2012-2013	Estimated 2013-2014	Budget 2014-15	Actual 2012-2013	Estimated 2013-2014	Budget 2014-15	Actual 2012-2013	Estimated 2013-2014	Budget 2014-15
<b>Revenues</b>									
Sales Tax							\$ -	\$ -	\$ -
Property Tax	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -
Other Tax							\$ -	\$ -	\$ -
Parking Fees							\$ -	\$ -	\$ -
Fire District							\$ -	\$ -	\$ -
Other Intergovernmental			\$ 40,000				\$ -	\$ -	\$ 40,000
Licenses & Permits							\$ -	\$ -	\$ -
Fines & Penalties	\$ 67,773	\$ 65,500	\$ 65,500				\$ 67,773	\$ 65,500	\$ 65,500
Park & Recreation							\$ -	\$ -	\$ -
Franchise Revenue							\$ -	\$ -	\$ -
TIF Revenues							\$ -	\$ -	\$ -
Grant Revenue	\$ 41,450	\$ -	\$ 19,095				\$ 41,450	\$ -	\$ 19,095
User Charges	\$ 8,014,309	\$ 7,995,420	\$ 8,160,705	\$ 2,714,132	\$ 2,612,252	\$ 2,647,205	\$ 10,728,441	\$ 10,607,672	\$ 10,807,910
Interest	\$ 7,969	\$ 10,700	\$ 5,000	\$ -	\$ -	\$ -	\$ 7,969	\$ 10,700	\$ 5,000
Bond Proceeds	\$ 24,371	\$ 4,357,515	\$ -				\$ 24,371	\$ 4,357,515	\$ -
Pension Contributions							\$ -	\$ -	\$ -
Transfers				\$ 332,000	\$ 2,109,720	\$ 904,055	\$ 332,000	\$ 2,109,720	\$ 904,055
Miscellaneous	\$ 28,518	\$ 27,250	\$ 19,000	\$ -	\$ -	\$ -	\$ 28,518	\$ 27,250	\$ 19,000
<b>Total Revenues</b>	<b>\$ 8,184,390</b>	<b>\$ 12,456,385</b>	<b>\$ 8,309,300</b>	<b>\$ 3,046,132</b>	<b>\$ 4,721,972</b>	<b>\$ 3,551,260</b>	<b>\$ 11,230,522</b>	<b>\$ 17,178,357</b>	<b>\$ 11,860,560</b>
<b>Expenditures:</b>									
Administration							\$ -	\$ -	\$ -
Boards & Commissions							\$ -	\$ -	\$ -
Legal							\$ -	\$ -	\$ -
Public Buildings							\$ -	\$ -	\$ -
Economic Development							\$ -	\$ -	\$ -
Community Development							\$ -	\$ -	\$ -
Parking							\$ -	\$ -	\$ -
Public Works	\$ 6,730,358	\$ 8,374,580	\$ 11,528,765				\$ 6,730,358	\$ 8,374,580	\$ 11,528,765
Public Safety							\$ -	\$ -	\$ -
Parks & Recreation				\$ 1,950,212	\$ 2,152,050	\$ 2,066,245	\$ 1,950,212	\$ 2,152,050	\$ 2,066,245
Debt Service	\$ 223,102	\$ 1,110,060	\$ 966,415	\$ 870,594	\$ 2,569,920	\$ 1,485,015	\$ 1,093,696	\$ 3,679,980	\$ 2,451,430
Other							\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 6,953,460</b>	<b>\$ 9,484,640</b>	<b>\$ 12,495,180</b>	<b>\$ 2,820,806</b>	<b>\$ 4,721,970</b>	<b>\$ 3,551,260</b>	<b>\$ 9,774,266</b>	<b>\$ 14,206,610</b>	<b>\$ 16,046,440</b>
Net increase (Decrease) in Fund Balance	\$ 1,230,930	\$ 2,971,745	\$ (4,185,880)	\$ 225,326	\$ 2	\$ -	\$ 1,456,256	\$ 2,971,747	\$ (4,185,880)
Fund Balance- May 1	\$ 1,400,094	\$ 2,631,024	\$ 5,602,769	\$ (411,110)	\$ (185,784)	\$ (185,782)	\$ 988,984	\$ 2,445,240	\$ 5,416,987
Fund Balance-April 30	\$ 2,631,024	\$ 5,602,769	\$ 1,416,889	\$ (185,784)	\$ (185,782)	\$ (185,782)	\$ 2,445,240	\$ 5,416,987	\$ 1,231,107

Village of Libertyville  
 Summary of Revenues and Expenditures  
 Internal Service Funds  
 Fiscal Years Ending April 30, 2013-2015

	Fleet Service & Replacement Fund			Technology Equip & Replacement Fund			Total Internal Service Funds		
	Actual 2012-13	Estimated 2013-2014	Budget 2014-2015	Actual 2012-13	Estimated 2013-2014	Budget 2014-2015	Actual 2012-13	Estimated 2013-2014	Budget 2014-2015
<b>Revenues</b>									
Sales Tax							\$ -	\$ -	\$ -
Property Tax							\$ -	\$ -	\$ -
Other Tax							\$ -	\$ -	\$ -
Parking Fees							\$ -	\$ -	\$ -
Fire District							\$ -	\$ -	\$ -
Other Intergovernmental							\$ -	\$ -	\$ -
Licenses & Permits							\$ -	\$ -	\$ -
Fines & Penalties	\$25,032	\$23,000	\$25,000				\$ 25,032	\$ 23,000	\$ 25,000
Park & Recreation							\$ -	\$ -	\$ -
Franchise Revenue				\$291,015	\$272,000	\$270,000	\$ 291,015	\$ 272,000	\$ 270,000
TIF Revenues							\$ -	\$ -	\$ -
Grant Revenue							\$ -	\$ -	\$ -
Charges for Services	\$1,555,313	\$1,561,655	\$1,588,400	\$102,000	\$102,000	\$102,000	\$1,657,313	\$1,663,655	\$1,690,400
Interest	\$2,860	\$5,000	\$5,000	\$ 502	\$ 100	\$ 100	\$ 3,362	\$ 5,100	\$ 5,100
Pension Contributions									
Transfers							\$ -	\$ -	\$ -
Miscellaneous	\$60,314	\$68,150	\$34,000	\$149,863	\$157,062	\$171,620	\$ 210,177	\$ 225,212	\$ 205,620
<b>Total Revenues</b>	<b>\$ 1,643,519</b>	<b>\$ 1,657,805</b>	<b>\$ 1,652,400</b>	<b>\$ 543,380</b>	<b>\$ 531,162</b>	<b>\$ 543,720</b>	<b>\$ 2,186,899</b>	<b>\$ 2,188,967</b>	<b>\$ 2,196,120</b>
<b>Expenditures:</b>									
Administration				\$302,133	\$480,006	\$512,700	\$ 302,133	\$ 480,006	\$ 512,700
Boards & Commissions							\$ -	\$ -	\$ -
Legal							\$ -	\$ -	\$ -
Public Buildings							\$ -	\$ -	\$ -
Economic Development							\$ -	\$ -	\$ -
Community Development							\$ -	\$ -	\$ -
Parking							\$ -	\$ -	\$ -
Public Works	\$ 816,767	\$1,278,719	\$1,496,120				\$ 816,767	\$1,278,719	\$1,496,120
Public Safety							\$ -	\$ -	\$ -
Parks & Recreation							\$ -	\$ -	\$ -
Debt Service							\$ -	\$ -	\$ -
Other							\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 816,767</b>	<b>\$ 1,278,719</b>	<b>\$ 1,496,120</b>	<b>\$ 302,133</b>	<b>\$ 480,006</b>	<b>\$ 512,700</b>	<b>\$ 1,118,900</b>	<b>\$ 1,758,725</b>	<b>\$ 2,008,820</b>
Net increase (Decrease) in Fund Balance	\$ 826,752	\$ 379,086	\$ 156,280	\$241,247	\$ 51,156	\$ 31,020	\$ 1,067,999	\$ 430,242	\$ 187,300
Fund Balance- May 1	\$ 600,707	\$1,427,459	\$1,806,545	\$344,454	\$585,701	\$636,857	\$ 945,161	\$2,013,160	\$2,443,402
Fund Balance-April 30	<u>\$1,427,459</u>	<u>\$1,806,545</u>	<u>\$1,962,825</u>	<u>\$585,701</u>	<u>\$636,857</u>	<u>\$667,877</u>	<u>\$2,013,160</u>	<u>\$2,443,402</u>	<u>\$2,630,702</u>

Village of Libertyville  
 Summary of Revenues and Expenditures  
 Fiduciary Funds  
 Fiscal Years Ending April 30, 2011-2013

	Police Pension Fund			Fire Pension Fund			Total Fiduciary Funds		
	Actual 2012-2013	Estimated 2013-2014	Budget 2014-15	Actual 2012-2013	Estimated 2013-2014	Budget 2014-15	Actual 2012-2013	Estimated 2013-2014	Budget 2014-15
<b>Revenues</b>									
Sales Tax							\$ -	\$ -	\$ -
Property Tax							\$ -	\$ -	\$ -
Other Tax							\$ -	\$ -	\$ -
Parking Fees							\$ -	\$ -	\$ -
Fire District							\$ -	\$ -	\$ -
Other Intergovernmental							\$ -	\$ -	\$ -
Licenses & Permits							\$ -	\$ -	\$ -
Fines & Penalties							\$ -	\$ -	\$ -
Park & Recreation							\$ -	\$ -	\$ -
Franchise Revenue							\$ -	\$ -	\$ -
TIF Revenues							\$ -	\$ -	\$ -
Grant Revenue							\$ -	\$ -	\$ -
Charges for Services							\$ -	\$ -	\$ -
Interest	\$ 1,823,529	\$ 686,452	\$ 430,000	\$ 1,998,812	\$ 485,000	\$ 450,000	\$ 3,822,341	\$ 1,171,452	\$ 880,000
Pension Fund Contributions	\$ 1,584,875	\$ 1,556,300	\$ 1,687,000	\$ 1,340,715	\$ 1,363,200	\$ 1,475,500	\$ 2,925,590	\$ 2,919,500	\$ 3,162,500
Transfers							\$ -	\$ -	\$ -
Miscellaneous							\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 3,408,404</b>	<b>\$ 2,242,752</b>	<b>\$ 2,117,000</b>	<b>\$ 3,339,527</b>	<b>\$ 1,848,200</b>	<b>\$ 1,925,500</b>	<b>\$ 6,747,931</b>	<b>\$ 4,090,952</b>	<b>\$ 4,042,500</b>
<b>Expenditures:</b>									
Administration							\$ -	\$ -	\$ -
Boards & Commissions							\$ -	\$ -	\$ -
Legal							\$ -	\$ -	\$ -
Public Buildings							\$ -	\$ -	\$ -
Economic Development							\$ -	\$ -	\$ -
Community Development							\$ -	\$ -	\$ -
Parking							\$ -	\$ -	\$ -
Public Works							\$ -	\$ -	\$ -
Public Safety	\$ 1,798,118	\$ 2,165,846	\$ 2,238,260	\$ 1,202,706	\$ 1,289,421	\$ 1,334,500	\$ 3,000,824	\$ 3,455,267	\$ 3,572,760
Parks & Recreation							\$ -	\$ -	\$ -
Debt Service							\$ -	\$ -	\$ -
Other							\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,798,118</b>	<b>\$ 2,165,846</b>	<b>\$ 2,238,260</b>	<b>\$ 1,202,706</b>	<b>\$ 1,289,421</b>	<b>\$ 1,334,500</b>	<b>\$ 3,000,824</b>	<b>\$ 3,455,267</b>	<b>\$ 3,572,760</b>
Net increase (Decrease) in Fund Balance	\$ 1,610,286	\$ 76,906	\$ (121,260)	\$ 2,136,821	\$ 558,779	\$ 591,000	\$ 3,747,107	\$ 635,685	\$ 469,740
Fund Balance- May 1	\$ 21,735,878	\$ 23,346,164	\$ 23,423,070	\$ 18,200,491	\$ 20,337,312	\$ 20,896,091	\$ 39,936,369	\$ 43,683,476	\$ 44,319,161
Fund Balance-April 30	<u>\$ 23,346,164</u>	<u>\$ 23,423,070</u>	<u>\$ 23,301,810</u>	<u>\$ 20,337,312</u>	<u>\$ 20,896,091</u>	<u>\$ 21,487,091</u>	<u>\$ 43,683,476</u>	<u>\$ 44,319,161</u>	<u>\$ 44,788,901</u>

## VILLAGE OF LIBERTYVILLE CAPITAL IMPROVEMENT PROJECT SUMMARY

The Village of Libertyville defines a capital expenditure as any item with a cost of \$500 or more with a useful life of greater than one year. A capital expenditure can be a routine expenditure that occurs in almost every budget cycle and will not have a significant impact on the operating budget. Examples of routine capital expenditures are vehicles, equipment purchases and minor building improvements. Capital expenditures can also be non-routine expenditures that occur infrequently in the budget but may span multiple years and improves or enhances a Village asset. Examples of non-routine capital expenditures are major roadway improvements, building construction and water and sewer system improvements.

The Village also has a fixed asset policy which provides for the capitalization of all Village owned assets with a value greater than the capitalization threshold for the asset type (generally above \$25,000) and having a useful life of more than one year. Capitalization thresholds vary from a 3 year life for a police squad to a 50 year period for buildings and roadways.

Included in the 2014-15 budget is a total of \$14,068,430 in capital expenditures. Of this total, \$966,245 is allocated to routine capital expenditures and \$13,102,185 is for non-routine capital expenditures. Following is a summary of the major non-routine capital projects that have been funded in the 2014-2015 budget.

Most of the capital improvement projects will not cause a substantial increase or a decrease in the current year operating budgets. As infrastructure is improved and replaced, maintenance costs generally decrease.

### Major Non-Routine Capital Expenditures

Parking Improvements	\$105,000
Road System	\$7,720,010
Public Building	\$30,000
Sidewalk & Streetscape	\$377,175
Sanitary System	\$285,000
Water System	\$3,382,000
Wastewater Treatment System	\$803,000
Storm Sewer	<u>\$400,000</u>
 TOTAL	 <u>\$13,102,185</u>

### Capital Expenditures by Fund

Motor Fuel Tax	\$650,000
Capital Improvement Fund	\$1,830,000
Water & Sewer Fund	\$4,817,175
Tax Increment Financing Fund	\$105,000
Park Improvement Fund	\$126,800
Road Improvement Fund	\$5,543,210
Sports Complex Fund	<u>\$30,000</u>
 TOTAL	 <u>\$13,102,185</u>

<b>Road Improvement Program</b>	<b>\$7,720,010</b>
Impact on Operating Budget –Decrease <\$10,000	
Paving Rehabilitation .....	\$7,720,010
<b>Parking Improvements</b>	<b>\$105,000</b>
Impact on Operating Budget –\$0	
Legion Lot Improvements.....	\$50,000
West Side Parking Improvements.....	\$5,000
East Side Parking Improvements.....	\$50,000
<b>Buildings</b>	<b>\$30,000</b>
Impact on Operating Budget –Decrease <\$1,000	
Replace Doors .....	\$30,000
<b>Sidewalk &amp; Streetscape</b>	<b>\$377,175</b>
Impact on Operating Budget –Decrease <\$1,000	
Sidewalk Replacement.....	\$60,000
Petersen Road Streetscape Design.....	\$25,000
Downtown Streetscape Sidewalk & Railing Replacement.....	\$20,000
Streetlight Painting & Replacement .....	\$70,000
Lake Street Construction.....	\$135,000
Rockland Road Bridge Painting .....	\$50,000
Route 21 and 137 Sanitary Sewer Relocation .....	\$17,175
<b>Sanitary System</b>	<b>\$285,000</b>
Impact on Operating Budget –None	
Sanitary Sewer Rehabilitation.....	\$200,000
Sewer Lining and Repairs .....	\$85,000
<b>Water System</b>	<b>\$3,382,000</b>
Impact on Operating Budget –Decrease <\$10,000	
Rt. 21 & 137 Watermain Relocation.....	\$75,000
Lake Street Watermain Replacement .....	\$180,000
Watermain Rehabilitation & Engineering .....	\$2,109,000
Well #12 Rehab.....	\$476,000
West Park Avenue Watermain .....	\$10,000
SCADA-Water system upgrade .....	\$17,000
Ashley Capital Interconnection .....	\$515,000
<b>Storm Sewer</b>	<b>\$400,000</b>
Impact on Operating Budget –Decrease <\$1,000	
Greentree Subdivision Storm Sewer Improvements.....	\$35,000
Inflow/Infiltration .....	\$330,000
Rockland Road Storm Sewer Improvement .....	\$35,000
<b>Waste Water Treatment Plant (WWTP)</b>	<b>\$803,000</b>
Impact on Operating Budget –Decrease <\$1,000	
Construction of Cake Storage Facility.....	\$803,000

**Village of Libertyville  
Public Works Department  
Budget Year 2014-15**

Fund: Motor Fuel Tax  
 Account No. 07-00-00-0-738  
 Description: Pavement Rehabilitation  
 Purpose: Motor Fuel Tax (MFT) funded pavement rehabilitation performed by contract. The Annual Program is historically funded with a combination of MFT and CIF revenue.

Detail: Annual pavement rehabilitation program for shave & pave of Village roads.  
 Operating  
 Budget Impact: Pavement maintenance expenses on these streets will be reduced.

Item Description	2013-14 Budget	2013-14 Year End Estimate	2014-15 Request	Admin. Revisions	Approved Budget
2013 Road Program	\$650,000	\$650,000	\$650,000	\$0	\$650,000
Construction Management	\$6,700	\$0	\$0	\$0	\$0
	\$656,700	\$650,000	\$650,000	\$0	\$650,000

**Village of Libertyville  
Public Works Department  
Budget Year 2014-15**

Fund: Water & Sewer Capital Improvements  
 Account No. 20-20 24-6-750  
 Description: Waste Water Treatment (WWTP) Facility Capital Improvements  
 Purpose: Planned construction or replacement items to upgrade, replace or install new facilities.

Detail: The WWTP needs Bio-solids handling and cake storage facilities. New state law has made it more difficult for Bio-solid haulers to spread cake solids at their approved sites in a timely fashion. A cake storage building is needed to be built on site to at least give us 4 months of additional storage time. If we have our own Bio-solids handling facilities this would allow plant staff to better control the negative impacts to the plant process from our current method of disposal.

Operating  
 Budget Impact: Reduction in cost of WWTP operations and maintenance.

Item Description	2013-14		2014-15 Request	Admin. Revisions	Approved Budget
	2013-14 Budget	Year End Estimate			
1. Design engineering fees for Bio-solids Cake storage	\$18,000	\$65,000	\$0	\$0	\$0
1A Construction of Cake Storage facility	\$275,000	\$0	\$803,000	\$0	\$803,000
2. Group study with LCPW and other Des Plaines River permittees for future EPA Phosphorus limits	\$30,000	\$0	\$0	\$0	\$0
3 Device Coordination and Arc Flash Study Electrical Safety Codes	\$17,000	\$0	\$0	\$0	\$0
	<b>\$340,000</b>	<b>\$65,000</b>	<b>\$803,000</b>	<b>\$0</b>	<b>\$803,000</b>

**Village of Libertyville  
Public Works Department  
Budget Year 2014-15**

Fund: Water & Sewer Capital Improvements  
 Account No. 20-20 24-6-761  
 Description: Water Main Improvements.  
 Purpose: Replacement of water mains that are deteriorating, or replacement to provide more flow capacity, or relocation and upgrade of watermain due to road improvement projects.

Detail: Item 1 is the Village portion of watermain relocation for the IDOT project at Milwaukee and 137.  
 Operating  
 Budget Impact: Reduction in water main repair expenses, Water Fund, <\$10,000 per year.

Item Description	2013-14 Budget	2013-14 Year End Estimate	2014-15 Request	Admin. Revisions	Approved Budget
21/137 Watermain Relocation					
IDOT Intersection Widening					
Engineering	\$10,000	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$75,000	\$0	\$75,000
Lake Street Watermain Replacement					
Engineering	\$60,000	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$180,000	\$0	\$180,000
	<b>\$70,000</b>	<b>\$0</b>	<b>\$255,000</b>	<b>\$0</b>	<b>\$255,000</b>

**Village of Libertyville  
Public Works Department  
Budget Year 2014-15**

Fund: Underground Utilities Rehabilitation-Bond  
 Account No. 20-20 24-6-772  
 Description: Watermain and Sewer Improvement  
 Purpose: Materials and supplies related to the maintenance and repair of streets.  
 Detail: Watermain rehabilitation to coincide with annual road program; construction of a back-up emergency well if JAWA fails, construction of water interconnection to provide the ability to pump water to the NW area of the Village; Inflow/Infiltration reduction.  
 Operating  
 Budget Impact: Reduction in watermain break repair expenses and sewer operating expenses.

Item Description	2013-14 Budget	2013-14 Year End Estimate	2014-15 Request	Admin. Revisions	Approved Budget
2013-14 Watermain Rehabilitation					
a. Design Engineering	\$79,610	\$67,485	\$0	\$0	\$0
b. Construction	\$1,425,075	\$1,030,400	\$0	\$0	\$0
2014-15 Watermain Rehabilitation					
a. Design Engineering	\$70,000	\$70,000	\$74,000	\$0	\$74,000
b. Survey	\$50,000	\$4,487	\$0	\$0	\$0
c. Sewer Televising Inspection	\$100,000	\$120,262	\$75,000	\$0	\$75,000
d. Construction	\$200,000	\$200,000	\$1,300,000	\$0	\$1,300,000
2015-16 Watermain Rehabilitation					
a. Design Engineering	\$0	\$0	\$70,000	\$0	\$70,000
b. Survey	\$0	\$0	\$50,000	\$0	\$50,000
c. Construction	\$0	\$0	\$300,000	\$0	\$300,000
CCDD Engineering Service for 2014-2015 construction projects	\$50,000	\$6,000	\$30,000	\$0	\$30,000
Seventh Watermain Replacement					
a. Construction	\$0	\$5,000	\$0	\$0	\$0
Cass Avenue Lift Station/Diversion Sewer					
a. Design and Construction Engineering	\$0	\$0	\$125,000	\$0	\$125,000
Well No. 12 Rehab.					
a. Design Engineering	\$10,000	\$23,000	\$50,000	\$0	\$50,000
b. Construction	\$0	\$0	\$426,000	\$0	\$426,000
Ashley Capital Interconnection and Peterson Road BPS					
a. Design and Construction Engineering	\$30,000	\$36,000	\$115,000	\$0	\$115,000
b. Construction	\$0	\$0	\$400,000	\$0	\$400,000
West Park Avenue Water Main					
a. Design and Construction Engineering	\$26,700	\$7,400	\$10,000	\$0	\$10,000
b. Construction	\$160,000	\$0	\$0	\$0	\$0
Inflow/Infiltration	\$43,000	\$0	\$300,000	\$0	\$300,000
I&I Engineering	\$50,000	\$38,000	\$30,000	\$0	\$30,000
Construction Coordinator	\$32,710	\$0	\$50,000	\$0	\$50,000
Generator	\$0	\$900	\$0	\$0	\$0
	\$2,327,095	\$1,608,934	\$3,405,000	\$0	\$3,405,000

**Village of Libertyville  
Public Works Department  
Budget Year 2014-15**

Fund: Water & Sewer Capital Improvements  
 Account No. 20-20 24-6-775  
 Description: Sanitary Sewer Relocation  
 Purpose: Relocation of Sanitary Sewer mains due to road improvement projects or to improve system capacity.  
 Detail: Village portion of sewer main relocation for the IDOT project at Milwaukee and 137.  
 Operating  
 Budget Impact: Reduction in sanitary sewer operating expenses.

Item Description	2013-14 Budget	2013-14 Year End Estimate	2014-15 Request	Admin. Revisions	Approved Budget
21/137 Sanitary Sewer Relocation	\$30,000	\$0	\$17,175	\$0	\$17,175
	<u>\$30,000</u>	<u>\$0</u>	<u>\$17,175</u>	<u>\$0</u>	<u>\$17,175</u>

**Village of Libertyville  
Public Works Department  
Budget Year 2014-15**

Fund: Water & Sewer Capital Improvements  
 Account No. 20-20 24-6-776  
 Description: Sanitary Sewer Repairs/Rehabilitation  
 Purpose: Sanitary Sewer Repairs/Rehabilitation  
 Detail: Sewer line segment rehabilitation or replacement;  
 Sewer line point repairs, and manhole rehabilitation or replacement.  
 Various locations as identified by internal pipe inspection using Closed-Circuit TV camera.  
 Sanitary sewers underlying streets which will be rehabilitated are investigated during the design phase. Repair needs are identified are typically included as part the street rehabilitation contract.

Operating  
 Budget Impact: Reduction in sanitary sewer operating expenses.

Item Description	2013-14 Budget	2013-14 Year End Estimate	2014-15 Request	Admin. Revisions	Approved Budget
Sanitary sewer repairs on streets which are on the annual pavement rehab.	\$30,000	\$0	\$200,000	\$0	\$200,000
Sewer lining and/or manhole repairs - various locations	\$85,000	\$70,000	\$85,000	\$0	\$85,000
Seventh Avenue Sanitary Replac	\$50,000	\$50,000	\$0	\$0	\$0
	<b>\$165,000</b>	<b>\$120,000</b>	<b>\$285,000</b>	<b>\$0</b>	<b>\$285,000</b>

**Village of Libertyville  
Public Works Department  
Budget Year 2014-15**

Fund: Water & Sewer Capital Improvements  
 Account No. 20-20-24-6-795  
 Description: SCADA Upgrades  
 Purpose: Update to SCADA system.  
 Operating  
 Budget Impact: Minimal

Item Description	2013-14 Budget	2013-14 Year End Estimate	2014-15 Request	Admin. Revisions	Approved Budget
SCADA Upgrade	\$50,000	\$47,000	\$0	\$0	\$0
Control Panel Power Unit Upgrade:	\$0	\$0	\$5,000	\$0	\$5,000
Red Top Booster 3 Pump Motor	\$0	\$0	\$5,000	\$0	\$5,000
Liquid Chlorine Pumps	\$0	\$0	\$7,000	\$0	\$7,000
	<b>\$50,000</b>	<b>\$47,000</b>	<b>\$17,000</b>	<b>\$0</b>	<b>\$17,000</b>

**Village of Libertyville  
Public Works Department  
Budget Year 2014-15**

Fund: Sports Complex  
 Account No. 60-60-01-6-790  
 Description: Sports Floor Replacement  
 Purpose: Improvement to Sports Complex

Item Description	2013-14		2014-15 Request	Admin. Revisions	Approved Budget
	2013-14 Budget	Year End Estimate			
Turf Fields	\$170,000	\$158,985	\$0	\$0	\$0
Legal Fees	\$0	\$3,219	\$0	\$0	\$0
New Fitness Equipment	\$0	\$24,340	\$0	\$0	\$0
Replace Doors	\$0	\$0	\$30,000	\$0	\$30,000
	\$170,000	\$186,544	\$30,000	\$0	\$30,000

**Village of Libertyville  
Public Works Department  
Budget Year 2014-15**

Fund: TIF  
 Account No. 09-00-00-0-776  
 Description: Parking Improvements  
 Purpose: Reconstruction of surface lots, construction of parking structure(s), landscaping, lighting of downtown parking lots.  
 Detail: Parking Improvements in the downtown TIF area.  
 Operating  
 Budget Impact: Reduced cost for parking lot maintenance in the TIF area.

Item/ Description	2013-14		2014-15 Request	Admin. Revisions	Approved Budget
	2013-14 Budget	Year End Estimate			
East Side Milwaukee lot Engineering, surveys	\$50,000	\$0	\$50,000	\$0	\$50,000
Monument Downtown Parking Signs	\$10,000	\$0	\$0	\$0	\$0
West Side Parking Improvements	\$0	\$110,000	\$5,000	\$0	\$5,000
Legion Lot	\$0	\$0	\$50,000	\$0	\$50,000
	\$60,000	\$110,000	\$105,000	\$0	\$105,000

**Village of Libertyville  
Public Works Department  
Budget Year 2014-15**

Fund: Capital Improvement Fund  
 Account No. 40-00-00-0-768  
 Description: Streetscape Improvements  
 Purpose: Streetscape Improvements - downtown area.  
 Detail: Replacement of deteriorated sidewalk and brick pavers in downtown Streetscapes area; Streetlight Sternberg pole painting.  
 Operating  
 Budget Impact: Reduction in sidewalk maintenance.

Item Description	2013/14 Budget	2013/14		2014/15 Request	Admin. Revisions	Approved Budget
		Year End Estimate				
Streetlight Painting	\$30,000	\$30,000		\$30,000	\$0	\$30,000
Downtown Crosswalk Repairs	\$20,000	\$5,000		\$20,000	\$0	\$20,000
	\$50,000	\$35,000		\$50,000	\$0	\$50,000

**Village of Libertyville  
Public Works Department  
Budget Year 2014-15**

Fund: Capital Improvement Fund  
 Account No. 40-00-00-0-773  
 Description: Annual Road Improvement Fund  
 Purpose: Funding for the Annual Pavement Rehabilitation Program on non federal-aid streets.  
 Typically combined with Motor Fuel Tax revenues to fund the annual street program.  
 Operating  
 Budget Impact: Reduction in pavement maintenance, < \$10,000 per year.

Item Description	2013/14 Budget	2013/14 Year End Estimate	2014/15 Request	Admin. Revisions	Approved Budget
Class C Pavment Patching	\$150,000	\$188,663	\$175,000	\$0	\$175,000
CCDD Engineering Service for 2014- 2015 construction projects	\$25,000	\$0	\$0	\$0	\$0
Construciton Management	\$11,575	\$0	\$0	\$0	\$0
Thermoplastic Pavement Striping	\$20,000	\$15,651	\$20,000	\$0	\$20,000
13-14 Reconstruction Design Eng	\$100,000	\$96,686	\$0	\$0	\$0
14-15 Reconstruction Design Eng	\$200,000	\$90,000	\$100,000	\$0	\$100,000
15-16 Reconstruction Design Eng	\$0	\$0	\$90,000	\$0	\$90,000
13-14 Reconstruction-Construction	\$500,000	\$500,000	\$0	\$0	\$0
14-15 Reconstruction-Construction	\$0	\$0	\$900,000	\$0	\$900,000
15-16 Reconstruction-Construction	\$0	\$0	\$60,000	\$0	\$60,000
W. Maple Engineering	\$0	\$3,200	\$20,000	\$0	\$20,000
Crack Sealing	\$0	\$34,500	\$35,000	\$0	\$35,000
	<b>\$1,006,575</b>	<b>\$928,700</b>	<b>\$1,400,000</b>	<b>\$0</b>	<b>\$1,400,000</b>

**Village of Libertyville  
Public Works Department  
Budget Year 2014-15**

Fund: Capital Improvement Fund  
 Account No. 40-00-00-0-774  
 Description: Storm Sewer Improvements  
 Purpose: Storm Sewer Extensions, Improvements, and/or Replacement necessary to alleviate drainage problems by providing storm sewer capacity to convey runoff to downstream outlets.

Detail:  
 #5 Storm Sewer system re-modification at the intersection of Second Avenue and Rockland Road to alleviate drainage problem by providing storm sewer capacity to convey runoff to downstream outlets.

#6 Replace existing Greentree subdivision sub-standard storm sewer system to alleviate blocked sump lines and damage claims from back-ups.

Operating  
 Budget Impact: Minimal

Item Description	2013/14		2014/15 Request	Admin. Revisions	Approved Budget
	2013/14 Budget	Year End Estimate			
Chas. Brown Park Detention Facility Improvements Engineering Study & Design (study done by Christopher Burke)	\$0	\$0	\$0	\$0	\$0
Nicholas-Dowden Storm Sewer Replace 24" dia. with 36" dia.	\$0	\$0	\$0	\$0	\$0
West Ellis Storm water study	\$0	\$0	\$0	\$0	\$0
Circle Drive Storm Sewer Improvement Rockland Road and Second Ave.	\$0	\$16,500	\$35,000	\$0	\$35,000
Storm Sewer Improvements Greentree Sub. Storm Sewer Improvement	\$100,000	\$93,500	\$35,000	\$0	\$35,000
	\$100,000	\$110,000	\$70,000	\$0	\$70,000

**Village of Libertyville  
Public Works Department  
Budget Year 2014-15**

Fund: Capital Improvement Fund  
 Account No. 40-00-00-0-775  
 Description: Streetlight Replacement  
 Purpose: Village streetlight replacement (cables, poles, fixtures) and/or new construction.  
 Detail: Replace/repair streetlights throughout the Village.  
 Operating  
 Budget Impact: Minimal - reduction in streetlight maintenance.

Item Description	2013/14		2014/15 Request	Admin. Revisions	Approved Budget
	2013/14 Budget	Year End Estimate			
Streetlights	\$150,000	\$50,000	\$40,000	\$0	\$40,000
	\$150,000	\$50,000	\$40,000	\$0	\$40,000

**Village of Libertyville  
Public Works Department  
Budget Year 2014-15**

Fund: Capital Improvement Fund  
 Account No. 40-00-00-0-784  
 Description: Sidewalks and Bikepaths  
 Purpose: Construction of new bike paths and/or sidewalks. The Village goal is to provide sidewalks on at least one side of residential streets and both sides of collector and arterial streets. A priority list has been established in Administrative Policy 96-07.  
 Detail: Annual maintenance (Remove and replace) Village walks by contract. Various locations - work focused in one quadrant of the Village each year.  
 Operating Minimal  
 Budget Impact: Reduction in sidewalk maintenance.

Item Description	2013/14		2014/15 Request	Admin. Revisions	Approved Budget
	2013/14 Budget	Year End Estimate			
Sidewalks (grant funded)	\$60,000	\$66,308	\$60,000	\$0	\$60,000
Downtown Crosswalk Repairs	\$0	\$0	\$0	\$0	\$0
Sidewalks - Replacement by Contract	\$0	\$0	\$0	\$0	\$0
Railing Painting (grant funded)	\$0	\$0	\$0	\$0	\$0
Sidewalk Railing - Lake & Milwaukee	\$0	\$0	\$0	\$0	\$0
	\$60,000	\$66,308	\$60,000	\$0	\$60,000

**Village of Libertyville  
Public Works Department  
Budget Year 2014-15**

Fund: Capital Improvement Fund  
 Account No. 40-00-00-0-789  
 Description: Petersen Road  
 Purpose: Streetscape design of Petersen Road.  
 Detail: Design of the streetscape design for medians along Petersen Road.  
 Operating  
 Budget Impact: Highways & Bridges account 01-02-03-0-713 - Median Maintenance \$5,500.

Item Description	2013/14		2014/15 Request	Admin. Revisions	Approved Budget
	2013/14 Budget	Year End Estimate			
Petersen Road Streetscape Design	\$25,000	\$25,000	\$25,000	\$0	\$25,000
	\$25,000	\$25,000	\$25,000	\$0	\$25,000

**Village of Libertyville  
Public Works Department  
Budget Year 2014-15**

Fund: Street Pavement Rehabilitation-Bond  
 Account No. 41-0000-6-773  
 Description: Street Pavement Rehabilitation Improvement  
 Purpose: Materials and supplies related to the maintenance and repair of streets.  
 Detail: Roads to be rehabilitated with bonds issued via Road Referendum passed in March 2012.  
 Operating  
 Budget Impact: Reduced maintenance on streets rehabilitated.

Item Description	2013-14		2014-15 Request	Admin. Revisions	Approved Budget
	2013-14 Approved	Year End Estimate			
Pavement Rehab - Construction	\$3,100,000	\$2,700,000	\$0	\$0	\$0
CCDD Engineering Services	\$50,000	\$0	\$50,000	\$0	\$50,000
2013 Pavement Recon	\$500,000	\$0	\$0	\$0	\$0
2013 Construction Engineering	\$269,000	\$301,100	\$0	\$0	\$0
2014 Pavement Rehab - Const Engineering	\$50,000	\$0	\$0	\$0	\$0
13-14 Reconstruction-Construction	\$0	\$320,000	\$500,000	\$0	\$500,000
14-15 Pavement Rehabilitation - Design Engineering	\$130,000	\$150,000	\$323,210	\$0	\$323,210
14-15 Pavement Rehabilitation - Construction	\$0	\$500,000	\$3,500,000	\$0	\$3,500,000
15-16 Pavement Rehabilitation - Design Engineering	\$0	\$0	\$100,000	\$0	\$100,000
15-16 Pavement Rehabilitation - Construction	\$0	\$0	\$1,000,000	\$0	\$1,000,000
Crack Sealing-New Pavement	\$0	\$0	\$40,000	\$0	\$40,000
Construction Coordinator	\$45,215	\$47,000	\$30,000	\$0	\$30,000
<b>Total</b>	<b>\$4,144,215</b>	<b>\$4,018,100</b>	<b>\$5,543,210</b>	<b>\$0</b>	<b>\$5,543,210</b>

**Village of Libertyville  
Public Works Department  
Budget Year 2014-15**

Fund: Park Improvement  
 Account No. 45-00-00-0-782  
 Description: Improvement to Parking Lot and Parks  
 Purpose: Capital improvements to Village Parks system.  
 Detail: None  
 Operating  
 Budget Impact: Reduced cost to the Parks Maintenance operating budgets.

Item Description	2013-14 Budget	2013-14 Year End Estimate	2014-15 Request	Admin. Revisions	Approved Budget
Park Improvement Costs	\$113,500	\$102,841	\$126,800	\$0	\$126,800
	\$113,500	\$102,841	\$126,800	\$0	\$126,800

**VILLAGE OF LIBERTYVILLE  
SUMMARY OF DEBT ISSUANCES AND OUTSTANDING DEBT**

Debt restrictions in the State of Illinois differ for “home rule” municipalities and “non-home rule” municipalities. The Village of Libertyville is a non-home rule municipality. All municipalities in the State of Illinois with a population greater than 25,000 are automatically granted home rule status unless this status is removed by the voters through a referendum. Municipalities with a population under 25,000 may achieve home rule status if approved by the voters through a referendum.

As a non-home rule community, the Village of Libertyville is limited in the amount of debt it can incur to 8.625% of equalized assessed valuation (EAV). Home rule communities have no legal restrictions or limits on the amount of debt they can incur. A home rule community is also not required to submit a referendum question to the voters regarding the issuance of debt while non-home rule communities in most instances may not issue debt unless a referendum has been approved by the voters.

Libertyville’s equalized assessed valuation for the 2013 calendar year was \$1,043,396,255. Using the current debt limit restriction for non-home rule municipalities, 8.625% of Libertyville’s EAV would yield a maximum debt limit amount of \$89,992,927. As of May 1, 2014 Libertyville had \$40,760,000 in total debt. Of this amount, \$11,135,000 is attributable to the debt limit, which is below the maximum allowed.

Libertyville’s current bond rating is Aa2. The current population for the Village is 20,315 which results in a gross debt per capita as of May 1, 2014 of \$2,006. Of the eight outstanding debt issuances described below, only one is paid by a property tax levy and the remaining seven are fully repaid by sources other than a general debt service property tax levy.

Summary of Current Debt Issues as of May 1, 2014

**General Obligation Bonds, Series 2006**

Original Issue Amount: \$3,000,000  
Original Issue Date: August, 1, 2006  
Date of Maturity: May 1, 2022  
Description: Bonds used to construct improvements to water and sanitary sewer system infrastructure. Financing is provided by water and sewer system revenues. This issue was refunded in 2014 and a balance of \$230,000 remains which will be paid off on May 1, 2014.

**General Obligation Limited Tax Refunding Bonds, Series 2008**

Original Issue Amount: \$1,710,000  
Original Issue Date: December 23, 2008  
Date of Maturity: December 15, 2019  
Description: Bonds used to refund Series 2000 Limited Tax Bond. Original bonds used to construct addition to Adler Pool. Financing is provided by annual property tax levy.

**General Obligation Refunding Bonds, Series 2010A**

Original Issue Amount: \$11,570,000  
Original Issue Date: April 1, 2010  
Date of Maturity: December 15, 2030  
Description: Bonds issued to refund a portion of existing 2000 General Obligation Bonds used to construct the Sports Complex. Financing is provided by Sports Complex Revenues and may be subsidized with transfers from the General Fund.

**General Obligation Refunding Bonds (Taxable), Series 2010B**

Original Issue Amount: \$3,245,000

Original Issue Date: April 1, 2010

Date of Maturity: December 15, 2027

Description: Bonds used to refund a portion of existing 2000 General Obligation Bonds used to purchase Sports Complex property. Financing is provided by Sports Complex Revenues and may be subsidized with transfers from the General Fund.

**General Obligation Refunding Bonds (Taxable), Series 2010C**

Original Issue Amount: \$3,840,000

Original Issue Date: October 12, 2010

Date of Maturity: December 15, 2020

Description: Bonds used to refund the remainder of existing 2000 and 2003 General Obligation Bonds used to construct Sports Complex property. Financing is provided by Sports Complex Revenues and may be subsidized with transfers from the General Fund.

**General Obligation Bonds, Series 2010D**

Original Issue Amount: \$470,000

Original Issue Date: October 12, 2010

Date of Maturity: December 15, 2017

Description: Bonds used to refund the 1997 bonds used to purchase property and office building to be used as parks department offices and recreational areas. Financing is provided by general fund sales tax revenues.

**General Obligation Bonds, Series 2012A**

Original Issue Amount: \$5,000,000

Original Issue Date: November 20, 2012

Date of Maturity: December 15, 2031

Description: Bonds used to rehabilitate roads within the Village. Financing provided through a tax levy approved by a referendum in March 2012.

**General Obligation Bonds, Series 2012B**

Original Issue Amount: \$4,200,000

Original Issue Date: November 20, 2012

Date of Maturity: May 1, 2032

Description: Bonds used to fund major water and sewer infrastructure improvements. Financing is provided through water and sewer rates.

**General Obligation Bonds, Series 2013A**

Original Issue Amount: \$5,000,000

Original Issue Date: October 23, 2013

Date of Maturity: December 15, 2032

Description: Bonds used to rehabilitate roads within the Village. Financing provided through a tax levy approved by a referendum in March 2012

**General Obligation Bonds, Series 2013B**

Original Issue Amount: \$4,200,000

Original Issue Date: October 23, 2013

Date of Maturity: May 1, 2032

Description: Bonds used to fund major water and sewer infrastructure improvements. Financing is provided through water and sewer rates



**General Obligation Bonds, Series 2014A**

Original Issue Amount: \$2,215,000

Original Issue Date: April 8, 2014

Date of Maturity: May 1, 2022

Description: Bonds used to refund the 2006 General Obligation Bond. Financing is provided through water and sewer rates.

**Summary of Debt Outstanding and Fiscal Year 2014-2015 Debt Service Requirements**

<b>Debt Issuance Name</b>	<b>Original Issue Amount</b>	<b>Outstanding as of May 1, 2014</b>	<b>Principal Due 2014-2015</b>	<b>Interest Due 2014-2015</b>	<b>Total Due 2014-2015</b>
General Obligation 2006	\$ 3,000,000	\$ 230,000	\$ 230,000	\$ 4,600	\$ 234,600
General Obligation 2008 Ltd. Tax	\$ 1,710,000	\$ 1,135,000	\$ 170,000	\$ 43,378	\$ 213,378
General Obligation 2010A	\$11,570,000	\$11,570,000	\$ 75,000	\$ 473,256	\$ 548,256
General Obligation 2010B Taxable	\$ 3,245,000	\$ 3,245,000	\$ 170,000	\$ 161,712	\$ 331,712
General Obligation 2010C	\$ 3,840,000	\$ 3,690,000	\$ 490,000	\$ 91,776	\$ 581,776
General Obligation 2010D	\$ 470,000	\$ 275,000	\$ 70,000	\$ 6,590	\$ 76,590
General Obligation 2012	\$ 5,000,000	\$ 5,000,000	\$ 195,000	\$ 104,325	\$ 299,325
General Obligation 2012B	\$ 4,200,000	\$ 4,200,000	\$ 150,000	\$ 87,400	\$ 237,400
General Obligation 2013A	\$ 5,000,000	\$ 5,000,000	\$ 160,000	\$ 193,054	\$ 353,054
General Obligation 2013B	\$ 4,200,000	\$ 4,200,000	\$ 225,000	\$ 136,543	\$ 361,543
General Obligation 2014A	\$ 2,215,000	\$ 2,215,000	\$ 0	\$ 37,470	\$ 37,470
<b>Total</b>		<b>\$40,760,000</b>	<b>\$ 1,935,000</b>	<b>\$1,340,104</b>	<b>\$3,275,104</b>

VILLAGE OF LIBERTYVILLE  
SCHEDULE OF BONDED DEBT RETIREMENT

Payments Due in Fiscal Year	All Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
<b>General Purpose Debt</b>							
\$1,710,000 General Obligation Limited TaxRefunding Bonds (2008)							
June- interest	\$ 81,512	\$ 21,689	\$ 18,926	\$ 15,776	\$ 12,308	\$ 8,508	\$ 4,305
December - interest	\$ 81,512	\$ 21,689	\$ 18,926	\$ 15,776	\$ 12,308	\$ 8,508	\$ 4,305
December - principal	\$ 1,135,000	\$ 170,000	\$ 180,000	\$ 185,000	\$ 190,000	\$ 205,000	\$ 205,000
\$470,000 General Obligation Refunding Alternate Bonds - Bolander (2010D)							
June- interest	\$ 8,455	\$ 3,295	\$ 2,595	\$ 1,720	\$ 845		
December - interest	\$ 8,455	\$ 3,295	\$ 2,595	\$ 1,720	\$ 845		
December - principal	\$ 275,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 65,000		
\$5,000,000 General Obligation Bonds (2012A)							
June- interest	\$ 563,388	\$ 52,163	\$ 50,213	\$ 48,163	\$ 46,063	\$ 43,863	\$ 41,563
December - interest	\$ 563,388	\$ 52,163	\$ 50,213	\$ 48,163	\$ 46,063	\$ 43,863	\$ 41,563
December - principal	\$ 5,000,000	\$ 195,000	\$ 205,000	\$ 210,000	\$ 220,000	\$ 230,000	\$ 235,000
\$5,000,000 General Obligation Bonds (2013A)							
June- interest	\$ 1,030,830	\$ 108,710	\$ 82,744	\$ 79,894	\$ 76,969	\$ 73,894	\$ 70,744
December - interest	\$ 1,006,464	\$ 84,344	\$ 82,744	\$ 79,894	\$ 76,969	\$ 73,894	\$ 70,744
December - principal	\$ 5,000,000	\$ 160,000	\$ 190,000	\$ 195,000	\$ 205,000	\$ 210,000	\$ 220,000
Sub Total Interest	\$ 3,344,003	\$ 347,346	\$ 308,955	\$ 291,105	\$ 272,369	\$ 252,529	\$ 233,223
Sub Total Principal	\$ 11,410,000	\$ 595,000	\$ 645,000	\$ 660,000	\$ 680,000	\$ 645,000	\$ 660,000
Total General Purpose Debt	\$ 14,754,003	\$ 942,346	\$ 953,955	\$ 951,105	\$ 952,369	\$ 897,529	\$ 893,223
<b>Sports Complex Debt</b>							
\$11,570,000 General Obligation Refunding Alternate Bonds- Spts Cpx (2010A)							
June- interest	\$ 3,048,963	\$ 236,628	\$ 235,503	\$ 234,378	\$ 233,253	\$ 232,128	\$ 230,628
December - interest	\$ 3,048,963	\$ 236,628	\$ 235,503	\$ 234,378	\$ 233,253	\$ 232,128	\$ 230,628
December - principal	\$ 11,570,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
\$3,245,000 Taxable General Obligation Refunding Alternate Bonds -Spts Cpx(2010B)							
June- interest	\$ 723,600	\$ 80,856	\$ 78,306	\$ 75,244	\$ 71,644	\$ 67,606	\$ 63,231
December - interest	\$ 723,600	\$ 80,856	\$ 78,306	\$ 75,244	\$ 71,644	\$ 67,606	\$ 63,231
December - principal	\$ 3,245,000	\$ 170,000	\$ 175,000	\$ 180,000	\$ 190,000	\$ 200,000	\$ 210,000
\$3,840,000 General Obligation Refunding Alternate Bonds-Spts Cpx (2010C)							
June- interest	\$ 194,415	\$ 45,888	\$ 40,988	\$ 34,675	\$ 28,300	\$ 21,738	\$ 14,988
December - interest	\$ 194,415	\$ 45,888	\$ 40,988	\$ 34,675	\$ 28,300	\$ 21,738	\$ 14,988
December - principal	\$ 3,690,000	\$ 490,000	\$ 505,000	\$ 510,000	\$ 525,000	\$ 540,000	\$ 550,000
Sub Total Interest	\$ 7,933,955	\$ 726,744	\$ 709,594	\$ 688,593	\$ 666,393	\$ 642,944	\$ 617,694
Sub Total Principal	\$ 18,505,000	\$ 735,000	\$ 755,000	\$ 765,000	\$ 790,000	\$ 815,000	\$ 835,000
Total Sports Complex Debt	\$ 26,438,955	\$ 1,461,744	\$ 1,464,594	\$ 1,453,593	\$ 1,456,393	\$ 1,457,944	\$ 1,452,694
<b>Water and Sewer Bonded Debt</b>							
\$3,000,000 Water/Sewer Bond (2006)							
May - interest	\$ 4,600	\$ 4,600					
November - interest	\$ -	\$ -					
May - Principal	\$ 230,000	\$ 230,000					
\$4,200,000 Water/Sewer Bond (2012B)							
May - interest	\$ 511,941	\$ 44,450	\$ 42,950	\$ 41,350	\$ 39,700	\$ 38,000	\$ 36,250
November - interest	\$ 467,491	\$ 42,950	\$ 41,350	\$ 39,700	\$ 38,000	\$ 36,250	\$ 34,400
May - Principal	\$ 4,200,000	\$ 150,000	\$ 160,000	\$ 165,000	\$ 170,000	\$ 175,000	\$ 185,000
\$4,200,000 Water/Sewer Bond (2013B)							
May - interest	\$ 835,967	\$ 70,905	\$ 65,638	\$ 64,088	\$ 62,488	\$ 60,838	\$ 59,088
November - interest	\$ 765,063	\$ 65,638	\$ 64,088	\$ 62,488	\$ 60,838	\$ 59,088	\$ 57,063
May - Principal	\$ 4,200,000	\$ 225,000	\$ 155,000	\$ 160,000	\$ 165,000	\$ 175,000	\$ 180,000
\$2,215,000 Water/Sewer Bond (2014A)							
May - interest	\$ 159,645	\$ 4,245	\$ 33,225	\$ 29,550	\$ 25,725	\$ 21,825	\$ 17,775
November - interest	\$ 155,400	\$ 33,225	\$ 29,550	\$ 25,725	\$ 21,825	\$ 17,775	\$ 13,500
May - Principal	\$ 2,215,000	\$ -	\$ 245,000	\$ 255,000	\$ 260,000	\$ 270,000	\$ 285,000
Sub Total Interest	\$ 2,900,108	\$ 266,013	\$ 276,800	\$ 262,900	\$ 248,575	\$ 233,775	\$ 218,075
Sub Total Principal	\$ 10,845,000	\$ 605,000	\$ 560,000	\$ 580,000	\$ 595,000	\$ 620,000	\$ 650,000
Total Waterworks/Sewerage Debt Service	\$ 13,745,108	\$ 871,013	\$ 836,800	\$ 842,900	\$ 843,575	\$ 853,775	\$ 868,075
<b>ALL BONDED DEBT</b>							
TOTAL INTEREST	\$ 14,178,066	\$ 1,340,103	\$ 1,295,349	\$ 1,242,597	\$ 1,187,336	\$ 1,129,247	\$ 1,068,991
TOTAL PRINCIPAL	\$ 40,760,000	\$ 1,935,000	\$ 1,960,000	\$ 2,005,000	\$ 2,065,000	\$ 2,080,000	\$ 2,145,000
TOTAL DEBT SERVICE	\$ 54,938,066	\$ 3,275,103	\$ 3,255,349	\$ 3,247,597	\$ 3,252,336	\$ 3,209,247	\$ 3,213,991

VILLAGE OF LIBERTYVILLE  
SCHEDULE OF BONDED DEBT RETIREMENT  
(Continued) 2021-2033

Payments Due in Fiscal Year	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2033
<b>General Purpose Debt</b>							
\$1,710,000 General Obligation Limited TaxRefunding Bonds (2008)							
June- interest							
December - interest							
December - principal							
\$470,000 General Obligation Refunding Alternate Bonds - Bolander (2010D)							
June- interest							
December - interest							
December - principal							
\$5,000,000 General Obligation Bonds (2012A)							
June- interest	\$ 39,213	\$ 36,763	\$ 34,213	31,563	28,763	25,863	84,988
December - interest	\$ 39,213	\$ 36,763	\$ 34,213	31,563	28,763	25,863	84,988
December - principal	\$ 245,000	\$ 255,000	\$ 265,000	280,000	290,000	300,000	2,070,000
\$5,000,000 General Obligation Bonds (2013A)							
June- interest	\$ 67,444	\$ 63,994	\$ 60,364	56,644	52,744	48,694	187,994
December - interest	\$ 67,444	\$ 63,994	\$ 60,364	56,644	52,744	48,694	187,994
December - principal	\$ 230,000	\$ 240,000	\$ 250,000	260,000	270,000	280,000	2,290,000
Sub Total Interest	\$ 213,313	\$ 201,513	\$ 189,153	\$ 176,413	\$ 163,013	\$ 149,113	\$ 545,963
Sub Total Principal	\$ 475,000	\$ 495,000	\$ 515,000	\$ 540,000	\$ 560,000	\$ 580,000	\$ 4,360,000
Total General Purpose Debt	\$ 688,313	\$ 696,513	\$ 704,153	\$ 716,413	\$ 723,013	\$ 729,113	\$ 4,905,963
<b>Sports Complex Debt</b>							
\$11,570,000 General Obligation Refunding Alternate Bonds- Spts Cpx (2010A)							
June- interest	\$ 229,128	\$ 227,628	\$ 211,028	\$ 193,828	\$ 175,928	\$ 157,228	\$ 451,683
December - interest	\$ 229,128	\$ 227,628	\$ 211,028	\$ 193,828	\$ 175,928	\$ 157,228	\$ 451,683
December - principal	\$ 75,000	\$ 830,000	\$ 860,000	\$ 895,000	\$ 935,000	\$ 970,000	\$ 6,555,000
\$3,245,000 Taxable General Obligation Refunding Alternate Bonds -Spts Cpx(2010B)							
June- interest	\$ 58,375	52,875	47,125	40,675	33,822	26,228	\$ 27,613
December - interest	\$ 58,375	52,875	47,125	40,675	33,822	26,228	\$ 27,613
December - principal	\$ 220,000	\$ 230,000	\$ 240,000	255,000	270,000	285,000	\$ 620,000
\$3,840,000 General Obligation Refunding Alternate Bonds-Spts Cpx (2010C)							
June- interest	\$ 7,838						
December - interest	\$ 7,838						
December - principal	\$ 570,000						
Sub Total Interest	\$ 590,681	\$ 561,005	\$ 516,305	\$ 469,005	\$ 419,499	\$ 366,911	\$ 958,590
Sub Total Principal	\$ 865,000	\$ 1,060,000	\$ 1,100,000	\$ 1,150,000	\$ 1,205,000	\$ 1,255,000	\$ 7,175,000
Total Sports Complex Debt	\$ 1,455,681	\$ 1,621,005	\$ 1,616,305	\$ 1,619,005	\$ 1,624,499	\$ 1,621,911	\$ 8,133,590
<b>Water and Sewer Bonded Debt</b>							
\$3,000,000 Water/Sewer Bond (2006)							
May - interest							
November - interest							
May - Principal							
\$4,200,000 Water/Sewer Bond (2012B)							
May - interest	\$ 34,400	\$ 32,500	\$ 30,500	\$ 28,450	\$ 26,300	\$ 24,050	\$ 93,041
November - interest	\$ 32,500	\$ 30,500	\$ 28,450	\$ 26,300	\$ 24,050	\$ 21,700	\$ 71,341
May - Principal	\$ 190,000	\$ 200,000	\$ 205,000	\$ 215,000	\$ 225,000	\$ 235,000	\$ 1,925,000
\$4,200,000 Water/Sewer Bond (2013B)							
May - interest	\$ 57,063	\$ 54,213	\$ 51,288	\$ 48,213	\$ 45,063	\$ 41,213	\$ 155,875
November - interest	\$ 54,213	\$ 51,288	\$ 48,213	\$ 45,063	\$ 41,213	\$ 37,188	\$ 118,688
May - Principal	\$ 190,000	\$ 195,000	\$ 205,000	\$ 210,000	\$ 220,000	\$ 230,000	\$ 1,890,000
\$2,215,000 Water/Sewer Bond (2014A)							
May - interest	\$ 13,500	\$ 9,150	\$ 4,650				
November - interest	\$ 9,150	\$ 4,650	\$ -				
May - Principal	\$ 290,000	\$ 300,000	\$ 310,000				
Sub Total Interest	\$ 200,825	\$ 182,300	\$ 163,100	\$ 148,025	\$ 136,625	\$ 124,150	\$ 438,945
Sub Total Principal	\$ 670,000	\$ 695,000	\$ 720,000	\$ 425,000	\$ 445,000	\$ 465,000	\$ 3,815,000
Total Waterworks/Sewerage Debt Service	\$ 870,825	\$ 877,300	\$ 883,100	\$ 573,025	\$ 581,625	\$ 589,150	\$ 4,253,945
<b>ALL BONDED DEBT</b>							
TOTAL INTEREST	\$ 1,004,819	\$ 944,818	\$ 868,558	\$ 793,443	\$ 719,136	\$ 640,174	\$ 1,943,498
TOTAL PRINCIPAL	\$ 2,010,000	\$ 2,250,000	\$ 2,335,000	\$ 2,115,000	\$ 2,210,000	\$ 2,300,000	\$ 15,350,000
TOTAL DEBT SERVICE	\$ 3,014,819	\$ 3,194,818	\$ 3,203,558	\$ 2,908,443	\$ 2,929,136	\$ 2,940,174	\$ 17,293,498



**FULL TIME POSITIONS BY DEPARTMENT**

Department	Position	12-13	13-14	14-15
<b><u>Administration</u></b>				
	Village Administrator	1	1	1
	Assistant Village Administrator	1	1	1
	Executive Secretary	1	1	1
	<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b><u>Finance</u></b>				
	Director of Finance	1	1	1
	Assistant Director of Finance	1	1	1
	Senior Accountant	0	0	0
	Accounting Assistant	3	3	3
	Cashier/Receptionist	1	1	1
	MIS Coordinator	1	1	1
	<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b><u>Community Development</u></b>				
	Director of Community Development	1	1	1
	Economic Development Coordinator	1	1	1
<u>Planning</u>	Senior Planner	1	1	1
	Associate Planner	1	1	1
	Administrative Secretary	1	1	1
	<i>SUB-TOTAL</i>	<i>5</i>	<i>5</i>	<i>5</i>
<u>Building Services</u>	Building Commissioner	1	1	1
	Building Inspector	0	0	0
	Plan Reviewer	1	1	1
	Electrical Inspector	1	1	1
	Plumbing Inspector	1	1	1
	Code Compliance/Building Inspector	1	1	1
	Secretary	1	1	1
	<i>SUB-TOTAL</i>	<i>6</i>	<i>6</i>	<i>6</i>
	<b>TOTAL</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b><u>Community Development</u></b>				
<b><u>Public Works</u></b>				
<u>Administration and Engineering</u>				
	Director of Public Works	1	1	1
	Administrative Secretary	0	0	0
	Assist. to the Director of Public Works	1	1	1
	Senior Project Engineer	1	1	1
	Project Engineer	1	1	1
	Engineering Inspector	0	0	0
	GIS Coordinator/Engineering Inspector	1	1	1
	GIS Coordinator	0	0	0
	<i>SUB-TOTAL</i>	<i>5</i>	<i>5</i>	<i>5</i>

Streets and Utilities

Streets & Utility Systems Superintendent	1	1	1
Assist. Streets & Utility Systems	1	1	1
Secretary	1	1	1
Public Works Team Leader	0	0	0
Public Works Maintenance Technician	9	9	9
Streets Supervisor	1	1	1
Utility Technician	1	1	1
Utility Supervisor	1	1	1
Water System Operator	3	3	3
Water Meter Technician	1	1	1
<i>SUB-TOTAL</i>	<u>19</u>	<u>19</u>	<u>19</u>

Fleet Services

Lead Mechanic	1	1	1
Fleet Services Superintendent	0	0	0
Equipment Mechanic I	2	2	2
<i>SUB-TOTAL</i>	<u>3</u>	<u>3</u>	<u>3</u>

Wastewater Treatment

WWTP Superintendent	1	1	1
WWTP Equipment Technician	1	1	1
WWTP Operator II	1	1	1
WWTP Operator I	2	2	2
<i>SUB-TOTAL</i>	<u>5</u>	<u>5</u>	<u>5</u>

Parks

Parks Superintendent	1	1	1
Parks Equipment Supervisor	1	1	1
Parks Grounds Technician	3	3	3
Arborist	1	1	1
Assistant Arborist	1	1	1
Parks Facility Specialist	1	1	1
Golf Maintenance Specialist	0	0	0
Golf Course Supervisor	0	0	0
Parks/Grounds Maintenance Supervisor	1	1	1
<i>SUB-TOTAL</i>	<u>9</u>	<u>9</u>	<u>9</u>

Sports Complex

Parks Grounds Technician	0	0	0
Parks Facility Technician	1	1	1
Parks Grounds Assistant	1	1	1
<i>SUB-TOTAL</i>	<u>2</u>	<u>2</u>	<u>2</u>

Public Works

<b>TOTAL</b>	<u><b>43</b></u>	<u><b>43</b></u>	<u><b>43</b></u>
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**Police Department**

<u>Administration</u>	Police Chief	1	1	1
	Deputy Police Chief	1	1	1
	Police Sergeant	1	0	0
	Administrative Secretary	1	1	1
	Telecommunicator & Records Manager	1	1	1
	Police Records Assistant	4	4	4
	Public Safety Telecommunicator	5	0	0
	<i>SUB-TOTAL</i>	<u>14</u>	<u>8</u>	<u>8</u>
<u>Patrol</u>	Police Lieutenant	3	3	3
	Police Sergeant	4	4	4
	Police Officers	24	24	25
	<i>SUB-TOTAL</i>	<u>31</u>	<u>31</u>	<u>32</u>
<u>Investigations</u>	Police Lieutenant	1	1	1
	Police Officers	5	5	4
	<i>SUB-TOTAL</i>	<u>6</u>	<u>6</u>	<u>5</u>
<u>Community Service</u>	Public Service Officers	2	2	2
<b><u>Police Department</u></b>	<b>TOTAL</b>	<b>53</b>	<b>47</b>	<b>47</b>

**Fire Department**

<u>Administration</u>	Fire Chief	1	1	1
	Assistant Fire Chief	1	1	1
	Administrative Secretary	1	1	1
	<i>SUB-TOTAL</i>	<u>3</u>	<u>3</u>	<u>3</u>
<u>Prevention</u>	Assistant Fire Chief	1	1	1
	Fire Lieutenant	0	0	0
	Secretary	0	0	0
	<i>SUB-TOTAL</i>	<u>1</u>	<u>1</u>	<u>1</u>
<u>Emergency Services</u>	Assistant Fire Chief	1	1	1
	Fire Lieutenant	6	6	6
	Firefighter/Paramedic	29	30	30
	<i>SUB-TOTAL</i>	<u>36</u>	<u>37</u>	<u>37</u>
<u>Support Services</u>	Assistant Fire Chief	1	1	1
<b><u>Fire Department</u></b>	<b>TOTAL</b>	<b>41</b>	<b>42</b>	<b>42</b>

**Recreation & Sports Complex**

<u>Recreation</u>	Director of Recreation & Sports Complex	1	1	1
	Recreation Manager	2	2	2
	Parks & Recreation Business Manager	1	1	1
	Recreation Supervisor	3	3	3
	Secretary	1	1	1
	<i>SUB-TOTAL</i>	<u>8</u>	<u>8</u>	<u>8</u>

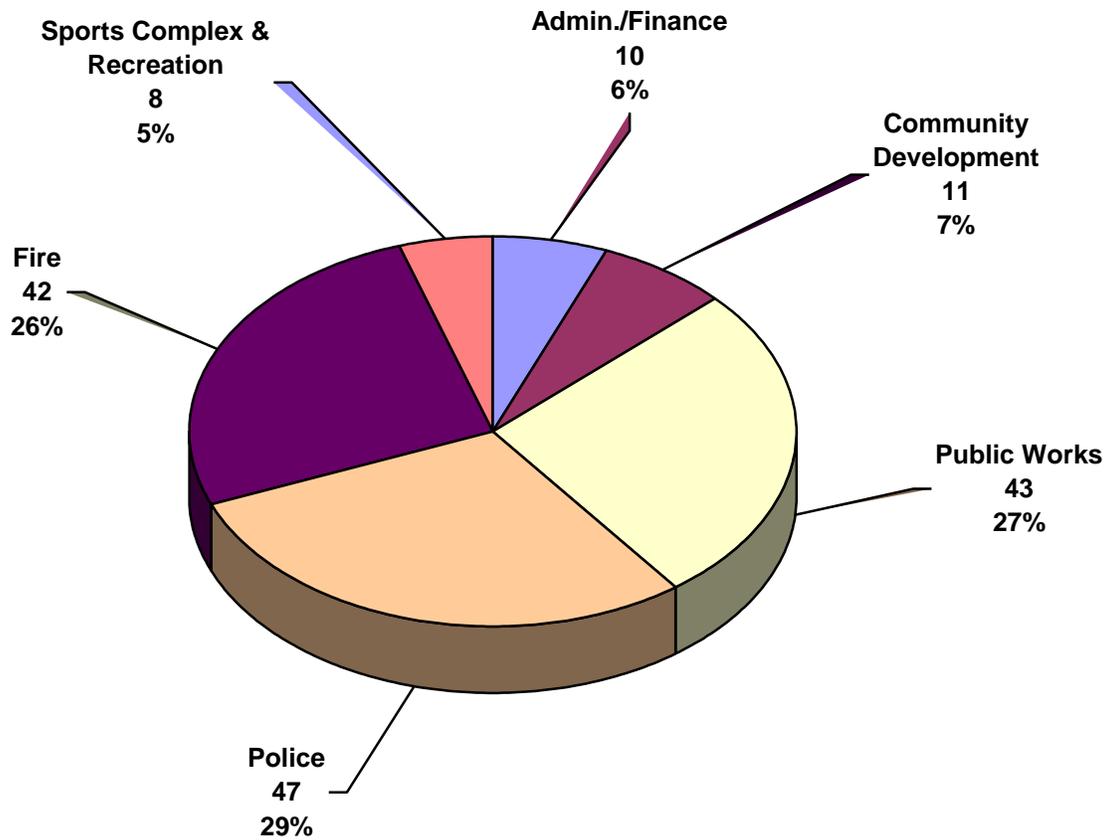
**Recreation & Sports Complex**

**TOTAL 8 8 8**

**TOTAL OF ALL FULL TIME POSITIONS**

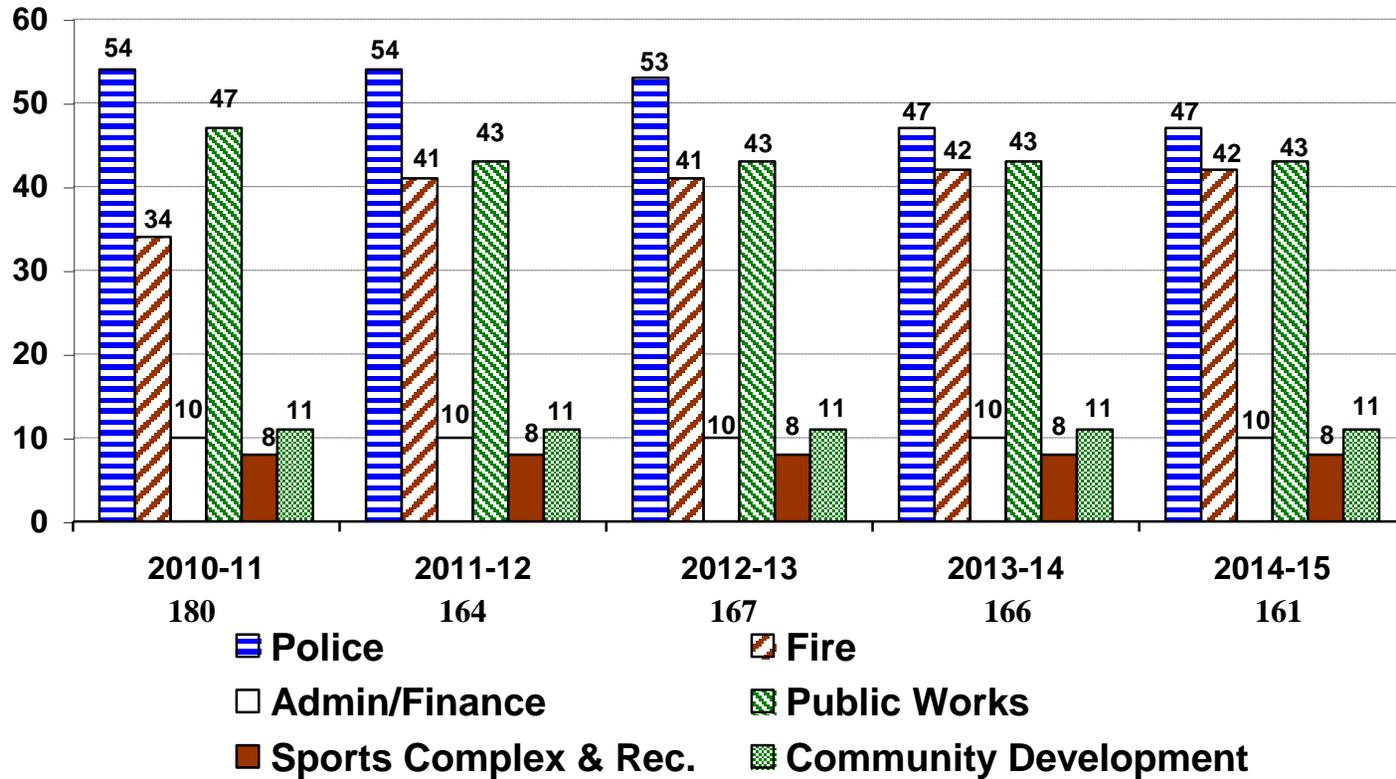
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## 2014-2015 Village of Libertyville Authorized Full-Time Positions by Department



Department	2010-11	2011-12	2012-13	2013-14	2014-15
Administration/Finance	10	10	10	10	10
Community Development	11	11	11	11	11
Public Works	47	43	43	43	43
Police	54	54	53	47	47
Fire	34	41	41	42	42
Sports Complex & Recreation	8	8	8	8	8
<b>Total</b>	<b>164</b>	<b>167</b>	<b>166</b>	<b>161</b>	<b>161</b>

## Village of Libertyville Authorized Full-Time Positions 2010-11 thru 2014-15



## **Employee Classification and Pay Plan Guidelines**

The Libertyville Board of Trustees has established a position classification system and employee pay plan, which is intended to provide a framework for equitable compensation for Village employees. The Village Administrator or his designee will be responsible for preparing, maintaining and administering the position classification system and employee pay plan. The Village Administrator or his designee may, from time to time, recommend to the Village Board amendments to the classification system and pay plan, when appropriate. The Village Board retains the right to amend, modify, discontinue or replace the position classification system and employee pay plan.

The following guidelines will be utilized in administering the position classification system and employee pay plan:

- ▶ Review of job descriptions and the position classification system may be conducted periodically by the Village Administrator or his designee. Any requests for changes to a job description or reclassification must be submitted by the department head, the Village Administrator, or may be initiated by the Village Administrator.
- ▶ The Village will maintain a salary range for each position classification which will include a minimum, midpoint and maximum salary. The employee pay plan will be reviewed by the Administrator on an annual basis, and any adjustments necessary to remain competitive with the municipal market place will be subject to the approval of the Mayor and Village Board.
- ▶ Employee pay increases will be based on merit and the results of a performance evaluation, with recommendation of the Department Head, and approval by the Village Administrator. Nothing contained within the employee compensation plan shall be deemed to vest or grant any right to a salary increase to an employee. Decisions regarding employee pay increases are always subject to budgetary limits established by the Mayor and Village Board.
- ▶ The Village Board may, from time to time, grant general wage adjustment to all full time employees not covered by a collective bargaining agreement and who are included in the employee classification and pay plan. Any general wage adjustment granted by the Village Board will be effective May 1 of each fiscal year, unless the Village Board determines otherwise.
- ▶ Those Village employees who are at the maximum of the salary range for their position may be eligible for a merit pay increase in the form of a cash award, rather than an adjustment to the employee's base salary. The cash merit award will be limited to a maximum of 1.5% of the employee's base salary.
- ▶ Administration of the position classification system and employee pay plan shall be governed by these guidelines, as well as the provisions contained in the Village of Libertyville Personnel Policy/Employee Handbook.

**Village of Libertyville  
FY 2014-2015 Salary Plan  
Salary Ranges Per Job Class - (Salary Range Order)**

Approved Effective May 1, 2014 (2%)

Class Code	Occupational Job Families and Job Classes	Recommended			
		Salary Range	Minimum	Midpoint	Maximum
5001	Parks Grounds Assistant	8	\$32,260	\$43,485	\$52,388
7001	Cashier/Receptionist	8	\$32,260	\$43,485	\$52,388
4001	Police Records Assistant	11	\$34,740	\$46,827	\$56,416
1001	Secretary	14	\$37,411	\$50,428	\$60,754
4002	Public Service Officer	15	\$38,346	\$51,689	\$62,272
7002	Accounting Assistant	15	\$38,346	\$51,689	\$62,272
1002	Administrative Secretary	16	\$39,304	\$52,980	\$63,830
5002	Parks Grounds Technician	18	\$41,294	\$55,662	\$67,061
5003	Parks Facility Technician	18	\$41,294	\$55,662	\$67,061
5004	Assistant Arborist	18	\$41,294	\$55,662	\$67,061
5005	Parks Equipment Mechanic I	20	\$43,385	\$58,482	\$70,454
5006	Parks Grounds Specialist	20	\$43,385	\$58,482	\$70,454
5007	Parks Facility Specialist	20	\$43,385	\$58,482	\$70,454
8001	Recreation Supervisor	20	\$43,385	\$58,482	\$70,454
6004	WWTP Operator I	20	\$43,385	\$58,482	\$70,454
1003	Executive Secretary	21	\$44,469	\$59,942	\$72,217
5008	Arborist	23	\$46,721	\$62,977	\$75,873
5009	Golf Maintenance Specialist	23	\$46,721	\$62,977	\$75,873
5010	Turf Equipment Mechanic I	23	\$46,721	\$62,977	\$75,873
6007	WWTP Operator II	23	\$46,721	\$62,977	\$75,873
6008	WWTP Equipment Technician	23	\$46,721	\$62,977	\$75,873
7003	Accountant	24	\$47,887	\$64,550	\$77,770
5011	Parks Equipment Supervisor	25	\$49,085	\$66,164	\$79,713
5012	Golf Maintenance Supervisor	25	\$49,085	\$66,164	\$79,713
2002	Code Compliance/Building Inspector	27	\$51,571	\$69,517	\$83,751
2003	Associate Planner	27	\$51,571	\$69,517	\$83,751
2004	Plumbing Inspector	27	\$51,571	\$69,517	\$83,751
2005	Electrical Inspector	27	\$51,571	\$69,517	\$83,751
2006	Building Inspector	27	\$51,571	\$69,517	\$83,751
6012	GIS Coordinator	27	\$51,571	\$69,517	\$83,751
6013	Assistant to the Director of Public Works	27	\$51,571	\$69,517	\$83,751

**Village of Libertyville  
FY 2014-2015 Salary Plan  
Salary Ranges Per Job Class - (Salary Range Order)**

Approved Effective May 1, 2014 (2%)

Class Code	Occupational Job Families and Job Classes	Recommended			
		Salary Range	Minimum	Midpoint	Maximum
6014	Engineering Inspector	28	\$52,861	\$71,253	\$85,842
2007	Plan Reviewer	30	\$55,536	\$74,859	\$90,189
8002	Recreation Manager	30	\$55,536	\$74,859	\$90,189
8003	Parks & Recreation Business Manager	30	\$55,536	\$74,859	\$90,189
7004	Senior Accountant	30	\$55,536	\$74,859	\$90,189
5013	Assistant Parks Superintendent	32	\$58,348	\$78,650	\$94,756
2008	Senior Planner	33	\$59,806	\$80,616	\$97,122
6017	Assistant Streets & Utility Systems Superintendent	34	\$61,301	\$82,630	\$99,551
6018	Project Engineer	34	\$61,301	\$82,630	\$99,551
2009	Economic Development Coordinator	35	\$62,834	\$84,697	\$102,041
7005	MIS Coordinator	35	\$62,834	\$84,697	\$102,041
4004	Telcommunicator & Records Manager	35	\$62,834	\$84,697	\$102,041
5014	Parks Superintendent	37	\$66,016	\$88,986	\$107,207
6019	WWTP Superintendent	37	\$66,016	\$88,986	\$107,207
7006	Assistant Director of Finance	37	\$66,016	\$88,986	\$107,207
6020	Senior Project Engineer	38	\$67,666	\$91,209	\$109,887
2010	Building Commissioner	39	\$69,356	\$93,489	\$112,632
6021	Streets & Utility Systems Superintendent	40	\$71,090	\$95,827	\$115,450
3002	Assistant Fire Chief	41	\$72,867	\$98,222	\$118,336
4006	Police Lieutenant	41	\$72,867	\$98,222	\$118,336
4007	Deputy Police Chief	44	\$78,470	\$105,775	\$127,436
6022	Village Engineer	44	\$78,470	\$105,775	\$127,436
7007	Deputy Village Administrator	49	\$88,781	\$119,675	\$147,853
2011	Director of Community Development	50	\$91,002	\$122,666	\$151,457
8004	Director of Recreation & Sports Complex	51	\$93,278	\$125,735	\$155,153
7008	Director of Finance	51	\$93,278	\$125,735	\$155,153
3003	Fire Chief	52	\$95,608	\$128,874	\$158,938
4008	Police Chief	52	\$95,608	\$128,874	\$158,938
6023	Director of Public Works	52	\$95,608	\$128,874	\$158,938
7009	Village Administrator	65	\$131,800	\$177,657	\$214,035

## Village of Libertyville Salary Range Table

Approved Effective May 1, 2015 (2%)

Salary Plan	Minimum	Midpoint	Maximum	Salary Range	Minimum	Midpoint	Maximum
1	\$27,138	\$36,580	\$44,070	34	\$61,301	\$82,630	\$99,551
2	\$27,817	\$37,495	\$45,172	35	\$62,834	\$84,697	\$102,041
3	\$28,511	\$38,434	\$46,303	36	\$64,406	\$86,815	\$104,591
4	\$29,225	\$39,394	\$47,461	37	\$66,016	\$88,986	\$107,207
5	\$29,956	\$40,379	\$48,648	38	\$67,666	\$91,209	\$109,887
6	\$30,705	\$41,389	\$49,864	39	\$69,356	\$93,489	\$112,632
7	\$31,472	\$42,425	\$51,111	40	\$71,090	\$95,827	\$115,450
8	\$32,260	\$43,485	\$52,388	41	\$72,867	\$98,222	\$118,336
9	\$33,065	\$44,571	\$53,697	42	\$74,691	\$100,678	\$121,293
10	\$33,893	\$45,685	\$55,040	43	\$76,558	\$103,195	\$124,325
11	\$34,740	\$46,827	\$56,416	44	\$78,470	\$105,775	\$127,436
12	\$35,608	\$47,998	\$57,825	45	\$80,432	\$108,420	\$130,622
13	\$36,499	\$49,198	\$59,269	46	\$82,443	\$111,130	\$133,886
14	\$37,411	\$50,428	\$60,754	47	\$84,505	\$113,909	\$137,232
15	\$38,346	\$51,689	\$62,272	48	\$86,617	\$116,754	\$140,663
16	\$39,304	\$52,980	\$63,830	49	\$88,781	\$119,675	\$144,181
17	\$40,288	\$54,306	\$65,424	50	\$91,002	\$122,666	\$147,785
18	\$41,294	\$55,662	\$67,061	51	\$93,278	\$125,735	\$151,481
19	\$42,326	\$57,055	\$68,737	52	\$95,608	\$128,874	\$155,266
20	\$43,385	\$58,482	\$70,454	53	\$97,999	\$132,097	\$159,149
21	\$44,469	\$59,942	\$72,217	54	\$100,450	\$135,402	\$163,127
22	\$45,581	\$61,442	\$74,022	55	\$102,961	\$138,786	\$167,204
23	\$46,721	\$62,977	\$75,873	56	\$105,536	\$142,255	\$171,384
24	\$47,887	\$64,550	\$77,770	57	\$108,174	\$145,813	\$175,671
25	\$49,085	\$66,164	\$79,713	58	\$110,877	\$149,456	\$180,062
26	\$50,312	\$67,820	\$81,708	59	\$113,648	\$153,194	\$184,565
27	\$51,571	\$69,517	\$83,751	60	\$116,491	\$157,024	\$189,176
28	\$52,861	\$71,253	\$85,842	61	\$119,402	\$160,949	\$193,907
29	\$54,182	\$73,034	\$87,988	62	\$122,389	\$164,973	\$198,754
30	\$55,536	\$74,859	\$90,189	63	\$125,448	\$169,098	\$203,725
31	\$56,925	\$76,732	\$92,443	64	\$128,584	\$173,324	\$208,815
32	\$58,348	\$78,650	\$94,756	65	\$131,800	\$177,657	\$214,035
33	\$59,806	\$80,616	\$97,122				

2.50%

50.00%

**Village of Libertyville  
Position Classification Plan  
Schematic of Occupational Job Classes**

Class Code	Occupational Job Families and Job Classes	FLSA
<b><u>Clerical and Office Series</u></b>		
<b>1000</b>	<b>Clerical Support Group</b>	
1001	Secretary	NE
1002	Administrative Secretary	NE
1003	Executive Secretary	NE
<b>2000</b>	<b>Community Development Group</b>	
2001	Building Maintenance Technician	NE
2002	Code Compliance/Building Inspector	NE
2003	Associate Planner	E
2004	Plumbing Inspector	NE
2005	Electrical Inspector	NE
2006	Building Inspector	NE
2007	Plan Reviewer	NE
2008	Senior Planner	E
2009	Economic Development Coordinator	E
2010	Building Commissioner	E
2011	Director of Community Development	E
<b>3000</b>	<b>Fire Group</b>	
3001	Fire Lieutenant	NE
3002	Assistant Fire Chief	E
3003	Fire Chief	E
<b>4000</b>	<b>Police Group</b>	
4001	Police Records Assistant	NE
4002	Public Service Officer	NE
4003	Public Safety Telecommunicator	NE
4004	Telecommunicator & Records Manager	E
4005	Police Sergeant	NE
4006	Police Lieutenant	E
4007	Deputy Police Chief	E
4008	Police Chief	E
<b>5000</b>	<b>Parks &amp; Recreation Group</b>	
5001	Parks Grounds Assistant	NE
5002	Parks Grounds Technician	NE
5003	Parks Facility Technician	NE
5004	Assistant Arborist	NE
5005	Parks Equipment Mechanic I	NE
5006	Parks Grounds Specialist	NE
5007	Parks Facility Specialist	NE
5008	Arborist	NE
5009	Golf Maintenance Specialist	NE
5010	Turf Equipment Mechanic I	NE
5011	Parks Equipment Supervisor	E
5012	Golf Maintenance Supervisor	E
5013	Assistant Parks Superintendent	E
5014	Parks Superintendent	E

**Village of Libertyville  
Position Classification Plan  
Schematic of Occupational Job Classes**

Class Code	Occupational Job Families and Job Classes	FLSA
<b>6000</b>	<b>Public Works Group</b>	
6004	WWTP Operator I	NE
6007	WWTP Operator II	NE
6008	WWTP Equipment Technician	NE
6011	Lead Mechanic	NE
6012	GIS Coordinator	NE
6013	Assistant to the Director of Public Works	E
6014	Engineering Inspector	NE
6015	Streets Supervisor	NE
6016	Utility Supervisor	NE
6017	Assistant Streets & Utility Systems Superintendent	E
6018	Project Engineer	E
6019	WWTP Superintendent	E
6020	Senior Project Engineer	E
6021	Streets & Utility Systems Superintendent	E
6022	Village Engineer	E
6023	Director of Public Works	E
<b>7000</b>	<b>Administrative Group</b>	
7001	Cashier/Receptionist	NE
7002	Accounting Assistant	NE
7003	Accountant	NE
7004	Senior Accountant	NE
7005	MIS Coordinator	E
7006	Assistant Director of Finance	E
7007	Deputy Village Administrator	E
7008	Director of Finance	E
7009	Village Administrator	E
<b>8000</b>	<b>Recreation Group</b>	
8001	Recreation Supervisor	E
8002	Recreation Manager	E
8003	Parks & Recreation Business Manager	E
8004	Director of Recreation and Sports Complex	E

(1) E Exempt Employee. An employee who occupies a position that is exempt from the overtime provisions of the Federal Fair Labor Standards Act (FLSA) and its regulations as defined by the United States Department of Labor. An exempt employee is not eligible for any form of overtime compensation.

NE Non-Exempt Employee. An employee who occupies a position that is non-exempt from the overtime provisions of the Federal Fair Labor Standards Act (FLSA) and its regulations as defined by the United States Department of Labor. A non-exempt employee is eligible for overtime compensation.

## Village of Libertyville Part-Time Pay Scale-FY 14-15

*Note: All positions should begin at the minimum rate unless uniquely qualified and approved.*

Position	Hourly Pay Range	Department
Climbing Wall Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Desk Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Pro Shop/Range Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Babysitting Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Birthday Party Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Pool Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Pool Lifeguard	*\$8.25-\$10.50/hour	Parks and Recreation
Concessions Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Camp Counselor	*\$8.25-\$10.50/hour	Parks and Recreation
Seasonal Laborers	*\$8.25-\$10.50/hour	Parks and Recreation Public Works
<b>*In accordance to State Minimum Wage Law may be paid \$7.75 under age 18</b>		
Meter Readers	\$8.25-\$15.50/hour	Public Works
P-O-C Firefighter	\$8.25-\$15.50/hour	Fire Department
Intern	\$8.25-\$15.50/hour	All Departments
Recreation Program Leader	\$8.25-\$15.50/hour	Parks and Recreation
Preschool Teacher	\$8.25-\$15.50/hour	Parks and Recreation
Office Assistant	\$8.25-\$30.00/hour	All Departments
Telecommunicator	\$8.25-\$30.00/hour	Police/Fire Department
Accounting Assistant	\$8.25-\$25.00/hour	Finance Department
Climbing Wall Leader	\$8.25-\$11.50/hour	Parks and Recreation
Desk Leader	\$8.25-\$11.50/hour	Parks and Recreation
Pro Shop/Range Leader	\$8.25-\$11.50/hour	Parks and Recreation
Babysitting Leader	\$8.25-\$11.50/hour	Parks and Recreation
Birthday Party Leader	\$8.25-\$11.50/hour	Parks and Recreation
Concessions Leader	\$8.25-\$11.50/hour	Parks and Recreation
Camp Supervisors	\$9.25-\$16.50/hour	Parks and Recreation
Swim Team Leader	\$9.25-\$16.50/hour	Parks and Recreation
Swim Lesson Instructor	\$9.25-\$16.50/hour	Parks and Recreation
Recreation Specialist	\$10.25-\$30.00/hour	Parks and Recreation
Recreation Instructors	\$10.25-\$35.00/hour	Parks and Recreation
Dance Teacher	\$10.25-\$35.00/hour	Parks and Recreation
Fitness Instructors	\$10.25-\$35.00/hour	Parks and Recreation
Personal Trainers	\$10.25-\$35.00/hour	Parks and Recreation
Fire Inspector	\$10.25-\$35.00/hour	Fire Department
Sports Tutors	\$10.00-\$40.00/hour	Parks and Recreation
Crossing Guard	\$20.00-\$35.00/day	Police Department



**VILLAGE OF LIBERTYVILLE  
2013 TAX LEVY PUBLIC HEARING**

**INFORMATION GUIDE**

**Tax Levy Process**

In order to collect a property tax, government agencies in the State of Illinois are required to establish a "tax levy". The tax levy is a projection of the monies the government agency obtains through the annual property tax. The Libertyville Village Board adopts a property tax levy by ordinance, and files the ordinance with the Lake County Clerk by the last Tuesday in December. The funds identified in the tax levy and collected through the property tax are utilized by the Village, along with other revenue sources, to fund the Village Budget.

One of the more difficult aspects to understand regarding the property tax system in Illinois pertains to its timing. The Village's 2013 tax levy will be incorporated in the property tax bills property owners receive in 2013, and will be used by the Village to fund a portion of the 2014-2015 Village Budget (the Village operates on a May 1 through April 30 fiscal/budget year). The tax levy ordinance adopted by the Village is filed with the Lake County Clerk, whose office determines the "tax rate" needed to raise the dollars levied by the Village. The Village levies in dollars rather than a specific tax rate. As a result, the Village does not receive any additional dollars if the assessed valuation of property in the Village increases or decreases. Rather, the amount of the Village tax levy remains the same, and is spread over a greater or lesser total assessed valuation of property (which results in a decrease or increase in the actual Village tax rate). For the 2013 tax levy, the total assessed valuation is expected to decrease which will increase the actual tax rate since the dollar amount of the levy is spread over a smaller assessed valuation.

It is difficult to determine the amount of a tax levy due to the fact that the actual dollars collected from the 2013 tax levy are not received until fiscal year 2014-2015, for which the Village has not yet considered an annual budget. In order to determine an accurate projection of dollars needed by the tax levy, the Village Board and Staff utilize a long term financial plan, and have already begun general discussions for the preparation of the 2014-2015 Village Budget.

The property tax rate is determined by the Lake County Clerk and appears on the property owner's property tax bill. The tax rate is applied to the property's assessed valuation, which determines the amount of money the taxpayer pays to the Village of Libertyville and other taxing agencies. Property owners in the Village of Libertyville will note that the Village is only one of many taxing bodies which appear on the annual property tax bill.

**Proposed 2013 Village Tax Levy**

After reviewing optional levies, the Village Board is considering a 2013 net tax levy in the amount of \$6,816,756 which would include a levy of \$143,000 for the Village's payment to the Special Recreation Association. Legislation was passed in 2003 which allowed this portion to be levied outside the tax cap. This proposed tax levy represents a 10.4% increase over the extended 2012 Village property tax levy of \$6,173,380. The Village Staff anticipates that the estimated 2013 levy would result in a property tax rate of \$0.65. The increase includes funding for repayment of the road bonds that were issued in 2012 and 2013. Excluding the road bonds, the tax rate is estimated to increase 1.6%

TAX LEVY COMPARISON – 2012 & 2013

FUND	2012 EXTENDED LEVY			2013 PROPOSED	
	LEVY	EXTENSION	RATE	LEVY	RATE
CORPORATE	884,000	885,033	0.081	845,000	0.081
FIRE	825,000	830,402	0.076	825,000	0.079
STREETS/BRIDGES*	825,000	524,464	0.048	825,000	0.079
PARKS	375,000	371,495	0.034	375,000	0.036
RECREATION	375,000	371,495	0.034	375,000	0.036
IMRF/FICA	380,000	382,422	0.035	380,000	0.036
Sub-Total General Fund	3,664,000	3,365,311	0.308	3,625,000	0.346
POLICE PENSION	1,250,000	1,256,529	0.115	1,352,000	0.129
FIRE PENSION	1,050,000	1,059,855	0.097	1,137,000	0.108
Sub-Total Pensions	2,300,000	2,316,384	0.212	2,489,000	0.237
less Township R & B abatement				306,000	0.029
Sub-total General & Pensions (Tax Cap)	5,964,000	5,681,695	0.520	5,808,000	0.554
TWP ROAD/BRIDGE	0	0	0.000	306,000	0.029
SRA	160,000	163,895	0.015	143,000	0.014
BONDS(See Below)	2,382,057	2,382,057	0.218	3,531,800	0.337
GROSS LEVY (Truth In Taxation)	8,506,057	8,227,647	0.753	9,788,800	0.933
BOND ABATEMENT	2,054,267	2,054,267	0.188	2,666,044	0.254
TWP ROAD/BRIDGE	0	0	0.000	306,000	0.029
NET VILLAGE LEVY	6,451,790	6,173,380	0.565	6,816,756	0.650

\* For comparison purposes, the Township levies are combined.

BONDS	2012		2013	
	Levy	Extended	Levy	Extended
Water/Sewer Ref (2001A Alt Rev)	382,969	0	0	0
Sports Complex (2004 Refunding)	253,653	0	261,273	0
Water/Sewer (2006 Alt Revenue)	333,033	0	333,833	0
Adler Pool ( 2008 Ltd Tax Refunding)	213,328	213,328	213,378	213,378
Sports Complex (2010A Refunding)	473,255	0	548,255	0
Sports Complex (2010B Taxable Refunding)	161,713	0	331,713	0
Sports Complex (2010C Refunding)	142,775	0	581,755	0
Sales Tax (2010D-Bolander Refunding)	72,890	0	76,590	0
Road Bonds (2012A GO Bond)	0	109,541	299,325	299,325
Water/Sewer (2012B Alt Revenue)	0	0	245,900	0
Road Bonds (2013A GO Bond)	0	0	353,053	353,053
Water/Sewer (2013B Alt Revenue)	0	0	286,725	0
Non collection addition 1%	0	4,921	0	0
	2,033,616	327,790	3,531,800	865,756

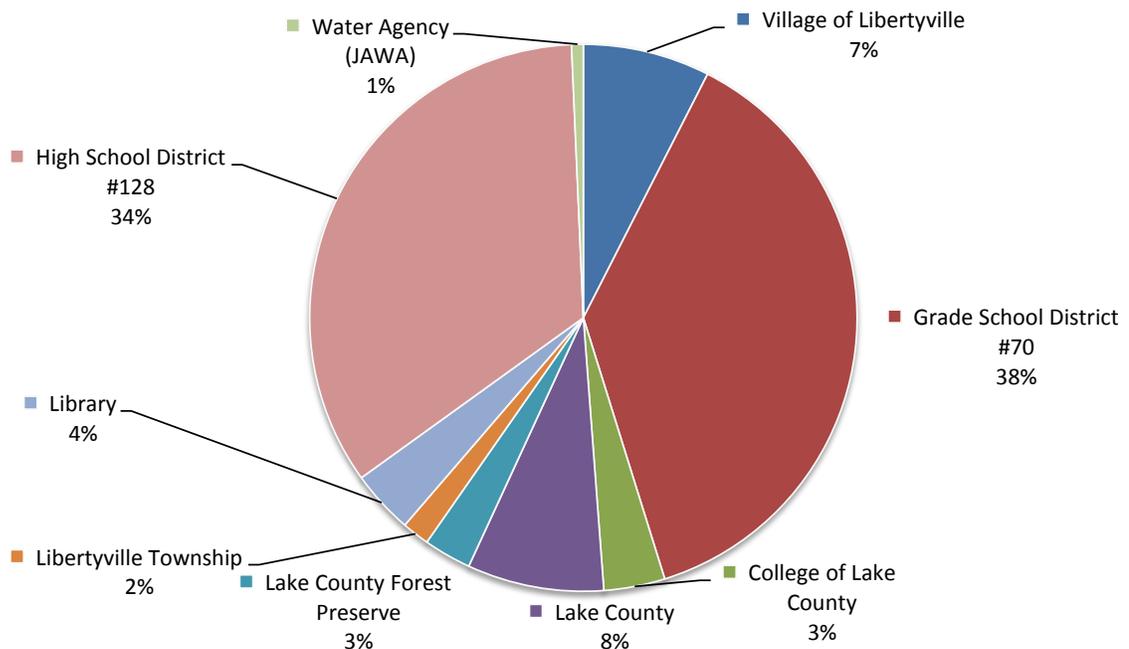
In attempting to determine the 2013 property tax levy, the Village Board has taken the following items into consideration:

- A decrease of approximately 4.5% in the equalized assessed valuation of property within the Village.
- Requirements of the tax cap legislation.
- Projections contained in the Village Five Year Financial Plan.
- A desire to maintain General Fund balances and to maintain current service levels to Village taxpayers.

Due to the fact that the gross 2013 estimated tax levy of \$9,788,800, which includes the township portion of the road and bridge levy, represents an increase greater than 5% compared to the 2012 gross levy (\$8,227,647), the Village is required to hold a public hearing and provide notice as required by the State of Illinois Truth-in-Taxation Act. Once the township road and bridge levy and the alternate revenue bonds are abated, the actual increase will be 10.4%. The Village Board has scheduled a Public Hearing at 8:00 p.m. on Tuesday, November 26, 2013 to discuss the 2013 tax levy and obtain public input.

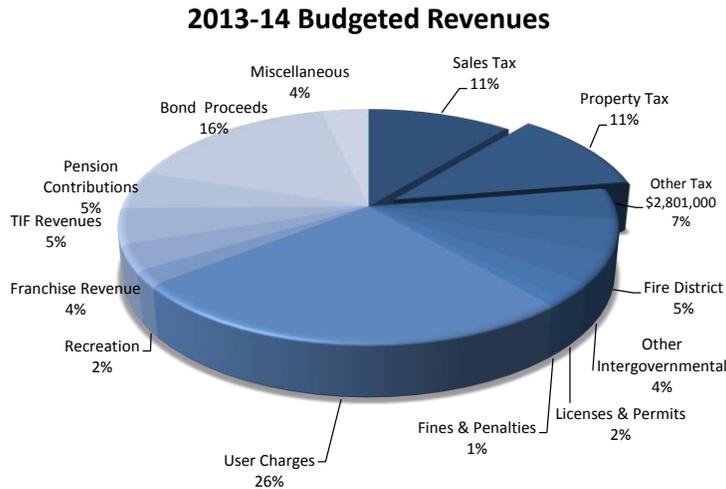
**Distribution of Your Property Tax Dollars**

The Village of Libertyville is only one of many governmental taxing agencies which appear on a homeowner's real estate tax bill. As the following chart indicates, the Village's share of a homeowner's real estate tax bill is approximately 7 % (based upon 2010 tax rates which were paid in calendar year 2011).



## Village Revenues

Real estate taxes represent one of many sources of revenue that are utilized to fund Village operations. In addition to receiving revenues from the tax levy, other major sources of revenue received and utilized by the Village include:



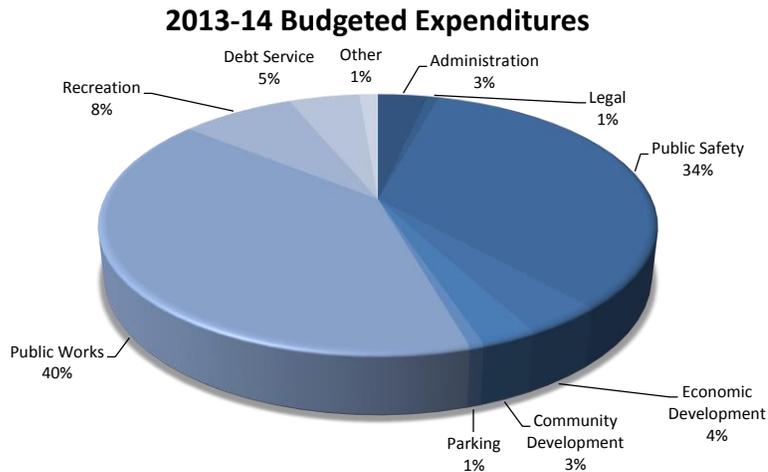
Sales Tax	\$6,190,000
Property Tax	\$6,493,620
Other Tax	\$2,464,475
Fire District	\$2,573,150
Other Intergovernmental	\$2,345,415
Licenses & Permits	\$1,299,000
Fines & Penalties	\$579,500
User Charges	\$14,469,160
Recreation	\$1,120,300
Franchise Revenue	\$1,984,000
TIF Revenues	\$2,800,000
Pension Contributions	\$2,982,000
Bond Proceeds	\$9,300,000
Miscellaneous	\$2,010,915
<b>Total Revenues</b>	<b>\$56,611,535</b>

Revenues received from real estate taxes represent approximately 11% of all Village revenues. In order to put the property tax levy in perspective, the estimated 2013 levy of \$6.8 million is less than half of the \$17.4 million it costs the Village to provide Police and Fire services.

## Total Village Expenditures

The Village adopts an annual budget which is based on a fiscal year of May 1 through April 30. Village operations and services are organized by various funds contained within the Budget. These funds include the General Fund, Enterprise Funds, Debt Service, Capital Projects, and Pension Funds.

The General Fund includes Village operations such as Administration, Public Works (which includes Highways and Bridges and Engineering), Police, Fire, Parks and Recreation, and Community Development Departments. Enterprise Funds are established to account for the financing of self-supporting Village activities, which render services generally on a user-charge basis. The Village Enterprise Funds include services such as water, sewer and wastewater treatment and the Libertyville Sports Complex. Other funds include employee pension funds, capital projects funds (for capital improvements such as building improvements, infrastructure improvements, recreation facilities), and debt service funds (to pay for principal and interest associated with bonds).



Administration	\$1,823,420
Legal	\$402,100
Public Safety	\$17,830,025
Economic Development	\$1,989,000
Community Development	\$1,424,545
Parking	\$374,950
Public Works	\$21,068,750
Recreation	\$4,142,065
Debt Service	\$2,590,475
Other	\$679,220
<b>Total Expenditures</b>	<b>\$52,324,550</b>

Those Village services which are funded in part by real estate taxes include:

- public safety services (including police protection, fire protection and paramedic service, provided on a 24 hour a day basis and within a specific response time);
- public works construction and maintenance (streets, sidewalks, storm sewers, street lights, traffic signals, snow plowing);
- Parks and recreation services (construction and maintenance of playgrounds, operation and maintenance of two pools and Village golf course, recreation programs for all ages, and tree planting and tree maintenance service).

**How Much Do We Pay and How Do We Compare?**

While both the tax levy and budgeting process can be complicated and somewhat difficult to understand, homeowners often focus on how these processes impact the dollar amount of their real estate tax bill. Based upon the estimated 2013 Village tax levy, the following comparison illustrates the impact of the 2013 levy and the amount of tax a Libertyville property owner will pay to the Village:

**IMPACT ON A LIBERTYVILLE HOMEOWNER**

(Assumes a 4.5% decrease in the Equalized Assessed Valuation)

EAV is Approximately 1/3 Market Value

2012 EAV	2012 VILLAGE TAX	2013 ESTIMATE EAV	2013 EST TAX	DOLLAR INCREASE	% CHANGE
\$75,000	\$424	\$71,625	\$465	\$42	9.8%
\$100,000	\$565	\$95,500	\$621	\$56	9.8%
\$133,333	\$753	\$127,333	\$827	\$74	9.8%
\$200,000	\$1,130	\$191,000	\$1,241	\$111	9.8%

*The proposed 2013 Village tax levy will result in a 9.8% increase to a typical property owner's tax bill for the Village of Libertyville that will be paid in 2014 (does not include schools and other taxing bodies).*

In comparing to surrounding communities, the Village of Libertyville's tax rate compares very favorably. The following table compares Libertyville's 2012 tax rate (taxes paid in 2013) to surrounding communities noting several communities have a separate park and/or fire protection districts. Also shown is the amount of property tax paid for Village services on property with a value of \$400,000. Even with the tax increase approved to fund the road bonds, the Village's tax rate will still be one of the lowest of the surrounding communities.

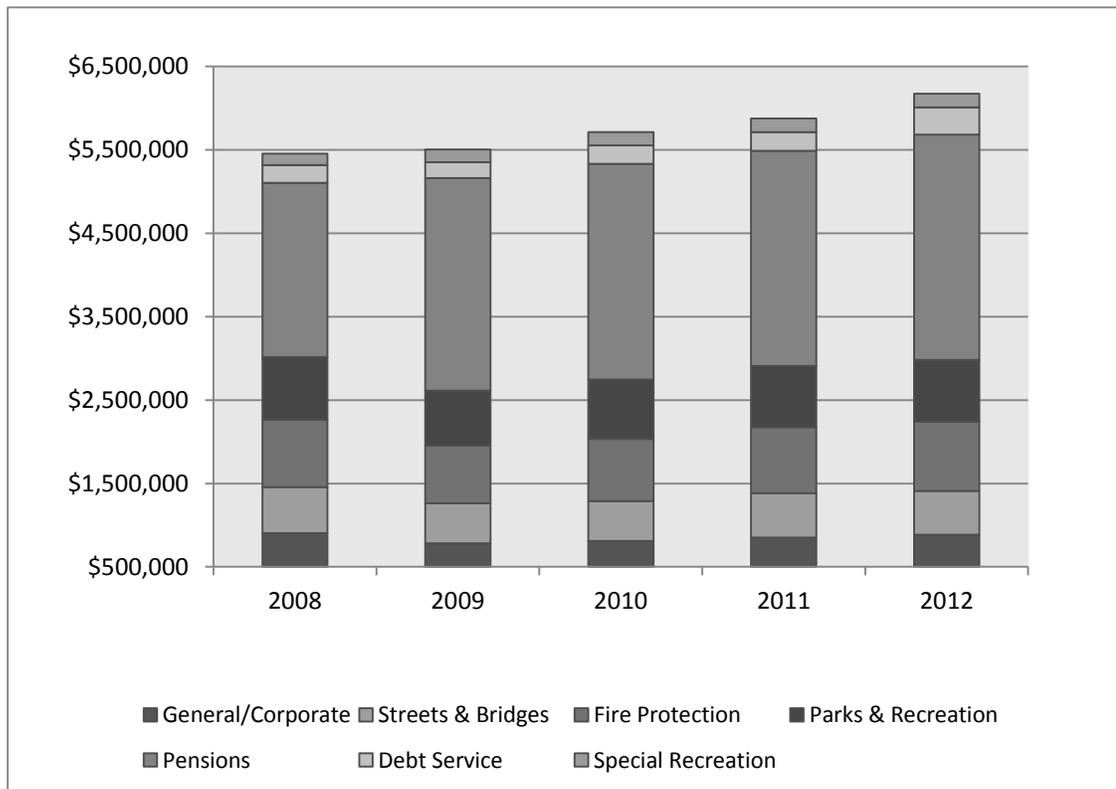
Community	Village Rate	Fire District	Park District	Total Tax Rate	Taxes Paid on a \$400,000 Home
Mundelein	\$ 1.481	-	\$ 0.460	\$ 1.941	\$ 2,588
Deerfield	\$ 0.719	\$ 0.593	\$ 0.546	\$ 1.858	\$ 2,477
Grayslake	\$ 0.575	\$ 0.721	\$ 0.492	\$ 1.788	\$ 2,384
Buffalo Grove	\$ 0.929	-	\$ 0.511	\$ 1.440	\$ 1,920
Highland Park	\$ 0.709	-	\$ 0.445	\$ 1.154	\$ 1,539
Lake Forest	\$ 1.148	-	\$ -	\$ 1.148	\$ 1,531
Lake Bluff	\$ 0.700	-	\$ 0.437	\$ 1.137	\$ 1,516
Vernon Hills	\$ -	\$ 0.552	\$ 0.496	\$ 1.048	\$ 1,397
Antioch	\$ 1.008	-	-	\$ 1.008	\$ 1,344
Lincolnshire	\$ 0.241	\$ 0.734	-	\$ 0.975	\$ 1,300
<b>Libertyville</b>	<b>\$ 0.565</b>	-	-	<b>\$ 0.565</b>	<b>\$ 753</b>
Gurnee	-	-	\$ 0.422	\$ 0.422	\$ 563

## Extended Property Tax Levy

### 2008 Through 2012

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General/Corporate	\$ 905,074	\$ 782,453	\$ 809,254	\$ 851,636	\$ 885,033
Streets & Bridges	553,101	479,568	478,196	532,272	524,464
Fire Protection	804,511	694,112	747,947	792,494	830,402
Parks & Recreation	754,228	656,252	711,163	733,353	742,991
Pensions	2,086,699	2,549,284	2,587,161	2,578,564	2,698,805
Debt Service	213,698	189,303	220,706	224,737	327,790
Special Recreation	138,275	151,443	159,399	165,596	163,895
<b>Total Extended Levy</b>	<b>\$ 5,455,586</b>	<b>\$ 5,502,415</b>	<b>\$ 5,713,826</b>	<b>\$ 5,878,652</b>	<b>\$ 6,173,380</b>

Tax rate	0.434	0.436	0.466	0.497	0.565
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## **Introduction**

The Village of Libertyville has historically enjoyed a healthy financial condition. However, beginning in 2001, the economy slowed considerably and this slowdown hit Illinois municipalities hard and Libertyville was no exception. Economic conditions have improved since 2001 although many of the Village's main revenue generators did not. During late 2008 and early 2009, the global economy was in a recession due to the collapse of the banking and housing industries. While the recession has ended, the effects of the recession are still being felt by most governmental entities and Libertyville is no exception. Property values have dropped since 2008 and the Village's Equalized Assessed Valuation (EAV) has seen the effects of this with decreases in EAV the past three years. It is estimated that the 2013 EAV will decrease approximately 4.5%, although the exact amount will not be known until March of 2014. In most cases, the effects of the economy hit governments later than consumers and other industries and as the stock market and other indexes are improving, indicators continue to predict very slow growth in governmental revenues. Many in the governmental sector believe that low growth in revenues along with pressures to reduce expenses will remain the new norm for the future.

This financial plan presents, to the best of the knowledge of the Village staff, an estimate of proposed expenditures along with the means of financing these expenditures (revenues), based on the assumptions described in the accompanying notes. The budget and this plan are the primary means by which expenditures and services levels of the Village are controlled. These projections were prepared for presentation to the Board of Trustees for their and staff's use and analysis in connection with the financial and budgetary planning process. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and these differences may be significant.

## **Background**

The Village's first comprehensive Five-Year Financial Plan was assembled in 1988 and over various years would focus on different funds. The current plan focuses on the Village's General fund since it provides most of the Village's services (police, fire, parks, recreation, highways, building and code enforcement, planning and zoning and administration), and lends itself to adjustments, while the other funds (debt service, water, sewer, etc.) are controlled by legal requirements.

How has the Village developed to this point? First, the Village has seen dramatic growth since 1980. The Village's population has grown 30% from 1980 to 2010. Along with this new population came the demand for expanding existing Village services as well as the demand for new services. Since 1980, the Village has also seen significant growth in state and federal mandated programs such as the Americans with Disabilities Act, recycling, erosion control, freedom of information regulations, wetlands management and underground gasoline storage tank control. In addition, the Village has become involved in new intergovernmental programs such as drug enforcement (Metropolitan Enforcement Group), Route 53 Corridor Planning, Lake County Solid Waste Agency, Intergovernmental Risk Management Agency, Intergovernmental Personnel Benefit Cooperative, and the Central Lake County Joint Action Water Agency. These new programs have not only required financial support but also additional Village staff involvement.

During this same period of time, the Village has seen the elimination of significant revenue sources. For example, the Village received \$115,000 in Federal Revenue Sharing in 1980. Revenue Sharing was eventually discontinued in 1987. In 1991, the Village received over \$495,000 from the income tax surcharge. The State Income Tax Surcharge was completely eliminated in 1995 after several years of being phased out. In 2002, the State discontinued apportioning photo processing taxes to municipalities which cost the Village about \$45,000 annually.

In the past, the Village has seen impressive revenue growth in other areas – most notably in sales tax. In 1980 the Village collected \$1.3 million in sales tax. Sales tax revenue peaked during the 2001-2002 fiscal year with \$8.03 million received. At this time approximately 70% of all sales tax dollars were generated through auto sales. Due to competition in the local auto industry, the portion of sales taxes generated through auto sales had decreased to 65% of all sales. With the downturn in the economy in 2008, the percentage of auto sales had dropped to 58% of all sales. It appears that sales tax revenue bottomed during the 2009-10 fiscal year with the last several fiscal years showing slight growth. Projections for future years include a 2% to a 2.5% annual growth factor.

Due to the growth of sales tax revenue in the past, the Village was able to pledge a portion of the sales tax revenue to retire bonds to build two fire stations as well as expand the public works garage facility in 1989. In 1996 the Village committed a portion of its sales tax revenues in the amount of \$300,000 for the annual road program. This commitment, which was increased to \$400,000 per year in 1997 and 1998, along with MFT and vehicle sticker revenues ensured a minimum \$1.1 million annual road rehabilitation program. In November 1998, the Village issued \$3.7 million in alternate revenue bonds to fund an accelerated road improvement program. All of these bonds have matured and beginning in 2009-10, 100% of sales tax revenue is being allocated to the General Fund. In the 2002-03 fiscal year, the Village began to fund the annual road program, on a “pay as you go” basis, using current revenues (MFT and vehicle sticker revenues).

During the 2005-06 fiscal year, the Village Board approved increasing the cost of vehicle stickers along with an increase in the telecommunications infrastructure maintenance fee (IMF) that generated an additional \$385,000. Currently \$1.2 million is available annually for roadway and other infrastructure improvements (\$550,000 in MFT Fund and \$650,000 in Capital Projects Fund). Due to deteriorating road conditions and insufficient funding, the Village Board placed a referendum on the March 2012 ballot in order to obtain approval to issue up to \$20 million in bonds over the next five years for road rehabilitation. This referendum was approved with approximately 60% of the voters in favor of the measure. The second bond issue of \$5 million was sold in October 2013 and the remaining \$10 million of approved bonds will be sold in 2014 and 2015.

Due to the decline in sales tax revenue, the Village Board enacted a 5% gross receipts tax on natural gas, a per kilowatt hour use tax on electric and increased the telecom rate from 3.5% to 6%, effective January 1, 2010. These taxes provided an additional \$2.5 million in revenue to the General Fund. With Village finances showing signs of improvement, the board reduced the gas utility tax to 4% on January 1, 2012 and then again to 2% on May 1, 2012 and on May 1, 2013 the gas tax was completely eliminated. The electric and telecom taxes include a sunset clause and expire annually on April 30th unless the Village Board takes action to extend them. This report has been prepared with these taxes being extended at their current levels.

In 1991, the State Legislature imposed property tax limitations on non-home rule municipalities in Lake County as well as the other Chicago area collar counties. This legislation limits the increase of the Village's tax levy to the Consumer Price Index or 5%, whichever is less. Any increase greater than this limitation must be approved through a referendum. The same legislation virtually eliminated the Village's ability to issue general obligation debt without a referendum. New legislation in 1995 re-established the Village's ability to issue alternate revenue bonds and created the ability to issue limited tax bonds to replace non-referendum debt as it matures. In 1996, the Village took advantage of this legislation by issuing limited tax bonds for playground and park improvements and alternate bonds for renovating the Schertz Municipal Building. The Village also used this same authority in 1997 to issue \$1.0 million in alternate revenue bonds to purchase and improve the former Bolander Construction property as an office and recreational facility for the Parks and Recreation Department. In 2000, the Village issued \$1.8 million in debt to expand the facilities at Adler Park Pool. This bond issue effectively eliminated the Village's ability to issue non-referendum, limited tax bonds through 2023.

Libertyville's property tax rate is substantially lower than most of the communities, in the following chart, once all of the services that Libertyville provides are included in the comparison. Using the rates in the chart, property taxes on a home valued at \$400,000 would pay approximately \$751 to the Village of Libertyville. The same home in other communities would pay between \$2,582 and \$561 for all municipal services including fire and parks and recreation. The tax rates described are for taxes levied in 2012 and paid in 2013.

2012 TAX RATES

<u>Community</u>	<u>Village Rate</u>	<u>Fire District</u>	<u>Park District</u>	<u>Total Tax Rate</u>	<u>Village Tax Paid on a \$400,000 Home</u>
Mundelein	1.481	-	0.460	1.941	<b>\$2,582</b>
Deerfield	0.719	0.593	0.546	1.858	<b>\$2,471</b>
Grayslake	0.575	0.721	0.492	1.788	<b>\$2,378</b>
Buffalo Grove	0.929	-	0.511	1.440	<b>\$1,915</b>
Highland Park	0.709	-	0.445	1.154	<b>\$1,535</b>
Lake Forest	1.148	-	-	1.148	<b>\$1,527</b>
Lake Bluff	0.700	-	0.437	1.137	<b>\$1,512</b>
Vernon Hills	-	0.552	0.496	1.048	<b>\$1,394</b>
Antioch	1.008	-	-	1.008	<b>\$1,341</b>
Lincolnshire	0.241	0.734	-	0.975	<b>\$1,297</b>
Libertyville	0.565	-	-	0.565	<b>\$751</b>
Gurnee	-	-	0.422	0.422	<b>\$561</b>

### **2013-14 Fiscal Year**

The projections for the current fiscal year are based on the Village Budget and reflect actual experience for the first six months of the fiscal year. Staff estimates revenues to be above budget by \$48,355 with the major variances as follows:

- Property Tax revenue is projected to be below budget by \$228,000 due to the refund of prior year taxes to Condell Hospital.
- Electric, Gas and Phone Taxes are projected to be above budget by \$175,900 due to the remainder of gas utility taxes paid this fiscal year along with electric tax above budget.
- License and Fees Revenue is projected to be above budget by \$107,645

Total General Fund expenses are projected to end the year \$10,233 below budget with the major variances as follows:

- Salaries are expected to end the year \$73,193 below budget due to the retirement of several employees and the resulting vacancies.
- Benefits are projected to be above budget by \$87,910 due to payment of sick leave for several employees that retired during the fiscal year.

The projected fund balance will increase from \$9.9 million to \$10.9 million. During the 2013-14 budget discussions, the Village Board discussed redeeming the remaining balance of the 2004 Sports Complex Bond as long as the actual revenue and expenses were meeting budgeted projections. At this time, the budget is on track and an agenda supplement is being prepared to call the remaining \$1.5 million in bonds. After this transfer of funds, the General Fund balance of \$9.4 will be in compliance with the Village's recently approved fund balance policy.

### **Sports Complex Impact**

The Libertyville Sports Complex began operations in 2002. The Complex consists of the Indoor Sports Center (ISC), Golf Learning Center (GLC) and the Family Entertainment Center (FEC). It was anticipated that the complex would not generate a profit for the first two years of operation and with the third year would generate a net profit (after debt) of approximately \$400,000. While the Indoor Sports Center has come close to generating revenues that were projected, the GLC and FEC had original projections in excess of two times the revenues actually generated from these facilities. The ISC continues to generate an operating profit; however it is not sufficient to cover all of the annual principal and interest payments.

During the 2009-10 fiscal year, the Village formally transferred \$8.4 million to the Sports Complex Fund to cover the prior year losses which were previously recorded as an interfund receivable since it was always the Village Board's intent to repay this back to the General Fund. Realizing the losses were increasing each year, the Village Board authorized the sale of the FEC property in 2005 and the GLC property in 2007. Due to the downturn in the economy and the real estate market, there have not been any viable offers on these parcels. Because of this, in 2010 the Village refunded all of the debt on the Sports Complex and has increased the number of years the debt will be outstanding. For the next fiscal year, the debt will increase to \$1.5 million. The current budget includes a subsidy of \$530,345 which will grow to \$850,000 in the 2014-15 fiscal year. The Village continues to focus on enhancing the profitability of the complex until such time the FEC and GLC parcels can be sold in order to reduce the debt payments.

### **2014-15 Fiscal Year**

Detailed information regarding the assumptions used in the current Five Year Financial Plan is continued in the "Notes to Projections." In summary the following assumptions were made:

- B The Consumer Price Index increase is estimated at 3%;
- B Salaries are assumed to increase 3.5% and include cost of living and step increases;
- B Benefits which include pension and health & dental insurance premiums will increase 8% annually;
- B Contractual, Utilities, Commodities, and Repairs & Maintenance expenses will increase 1% in 2014 and increase 2.0% annually thereafter;
- B IRMA insurance will increase 7.5% annually;
- B Licenses, Fees and Other Revenues will grow between 2% and 3% with some categories showing no growth;
- B Sales Tax growth for 2014-15 of 1.5% above the 2013-14 projection with an additional \$100,000 estimated for an increase due to new commercial development and 2.0-2.5% annually thereafter; and

Based on the above assumptions, the 2014-15 fiscal year is projected to result in a surplus of \$1,378,865 or 528,865 after the estimated \$850,000 transfer to the Sports Complex. Fund balance as of April 30, 2015 is estimated to increase to \$9.9 million which is approximately \$2 million above the \$7.8 million fund balance requirement in the recently revised fund balance policy. The fund balance is projected to decrease beginning in the 2017 fiscal year due to the subsidy to the Sports Complex. If the Sports Complex does not begin generating additional revenue or the Village is not able to sell portions of the property and reduce debt, other adjustments in the General Fund will become necessary in order to balance the budget and retain fund balance at the recommended level.

**VILLAGE OF LIBERTYVILLE**  
**PROJECTED SCHEDULES OF REVENUES & EXPENDITURES**  
**GENERAL FUND**  
**FOR THE YEARS ENDING APRIL 30, 2014-18**

	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>PROJECTION</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
<b>REVENUES</b>						
Sales Tax	6,190,000	6,190,000	6,382,850	6,510,507	6,673,270	6,840,101
Property Tax	6,124,000	5,896,000	6,278,671	6,458,301	6,670,585	6,950,694
Libertyville Fire Protection Dist.	2,573,150	2,574,960	2,652,209	2,731,775	2,813,728	2,898,140
Income Tax	1,935,000	1,935,000	1,958,220	2,016,967	2,077,476	2,139,800
Licenses, Fees & Other	5,142,845	5,250,490	5,159,770	5,244,706	5,331,439	5,420,011
Electric, Gas & Phone Taxes	2,460,000	2,635,900	2,500,000	2,515,000	2,530,150	2,545,452
Interest	15,000	6,000	7,000	10,000	10,000	10,000
Total Revenues	<u>24,439,995</u>	<u>24,488,350</u>	<u>24,938,719</u>	<u>25,487,255</u>	<u>26,106,648</u>	<u>26,804,198</u>
<b>EXPENDITURES</b>						
Salaries	11,949,350	11,876,157	12,135,400	12,558,270	12,995,940	13,448,929
Benefits	5,381,595	5,469,505	5,811,796	6,276,413	6,778,200	7,320,130
Contractual	1,594,325	1,589,075	1,610,268	1,638,382	1,667,017	1,696,184
IRMA- Insurance	582,580	556,755	598,512	643,400	691,655	743,529
Utilities	247,590	243,300	250,054	255,031	260,108	265,286
Commodities	1,772,280	1,782,695	1,789,992	1,825,497	1,861,710	1,898,645
Capital	36,400	36,400	23,000	37,000	37,000	37,000
Repairs & Maintenance	1,272,905	1,272,905	1,285,833	1,311,443	1,337,565	1,364,209
Transfers	55,000	55,000	55,000	55,000	55,000	55,000
Total Expenditures	<u>22,892,025</u>	<u>22,881,792</u>	<u>23,559,855</u>	<u>24,600,437</u>	<u>25,684,196</u>	<u>26,828,912</u>
Surplus/(Deficit)	1,547,970	1,606,558	1,378,865	886,819	422,453	-24,714
Bond Redemption		-1,530,000				
Sports Complex Subsidy	-530,345	-530,345	-850,000	-850,000	-850,000	-850,000
Fund Balance May 1	<u>9,900,625</u>	<u>9,900,625</u>	<u>9,446,838</u>	<u>9,975,703</u>	<u>10,012,521</u>	<u>9,584,974</u>
Fund Balance April 30	<u>10,918,250</u>	<u>9,446,838</u>	<u>9,975,703</u>	<u>10,012,521</u>	<u>9,584,974</u>	<u>8,710,260</u>

In Summary, this report is intended to be a tool that will enable the Village Board and Staff to plan for the future. Many of the revenue projections have changed rapidly over the course of the past two fiscal years. Staff believes it is prudent to continue to plan conservatively due to the ongoing uncertainty in the economy. There are many variables that can change the projections in this report and include:

- A major sales tax contributor moving outside the Village, or going out of business.
- Sports Complex Revenues increasing or decreasing at levels different than budgeted.
- Portions of the Sports Complex being sold with a subsequent bond defeasance.
- The State's deteriorated financial situation.
- Pension Fund investment losses resulting in higher than normal increases in funding levels.

## Notes to Projections

### 1. SALES TAX

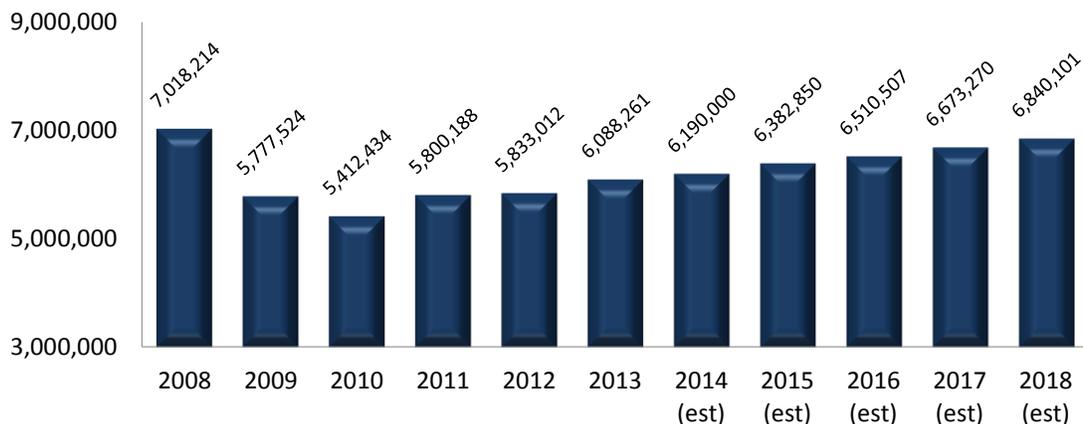
Since 1935, the State of Illinois has collected a retailer's occupation tax (sales tax). The current sales tax rate for general merchandise is 7.0 percent of purchase price. Of this rate, 5% is retained by the State, 1 percent of the tax is distributed to the Village, ½ of 1% is distributed to Lake County and ½ of 1% is used for mass transit. For the 2013-14 fiscal year, sales tax accounted for 25% of the General Fund Budgeted Revenues.

#### A. 5 Year History

Over the last five year period 2009-2013, the Village's sales tax revenues have increased from \$5.8 million in 2009 to \$6.1 in 2013. During fiscal year 09-10, sales tax bottomed out at \$5.4 million and has been increasing between 2-4% per year. This period followed a time during the 1990's distinguished by a rapid growth in population area-wide, a general upward trend in family income, and generally good economic conditions. This period was effected by a leveling off of retail and commercial development in Libertyville along with a decline in the economy. Projections for 2014-15 indicate sales tax revenue will increase approximately 3.1% from the previous year and includes the estimated impact from the Trader Joe's store.

The Village's sales tax revenues are composed of receipts from a variety of commercial types and data received from the Illinois Department of Revenue for calendar year show that auto sales tax receipts comprise 61% of sales tax collections, while food establishments (grocery and convenience stores) made up approximately 8% and drinking and eating places made up 10% of retail sales. The automotive category has decreased from 71% of all sales in 2001 to the current 61% level. While some of this decline has to do with the economy, a portion of this decrease is also attributed to increased competition in the local auto industry due to several automobile dealerships that have opened in neighboring towns.

### Sales Tax Revenue



## B. Projections and Assumptions

Future sales tax collections will be affected in the village primarily by the following:

- 1) The continued presence of exiting auto dealerships;
- 2) The retention/addition of other commercial enterprises;
- 3) The addition of new single family homes; and
- 4) The household income of existing and new Libertyville residents.
- 5) The Village Board's commitment to economic development within the Village;
- 6) The local economic conditions.

In order to project future sales tax revenues, several assumptions must be made. Key variables include economic conditions, commercial competition, Libertyville commercial growth, and disposable household income. The Staff's estimate for what we consider likely sales tax revenues for 2013-14 will be at \$6.19 million and will increase in 2014-15 to \$6.38 million and 2.5% yearly thereafter.

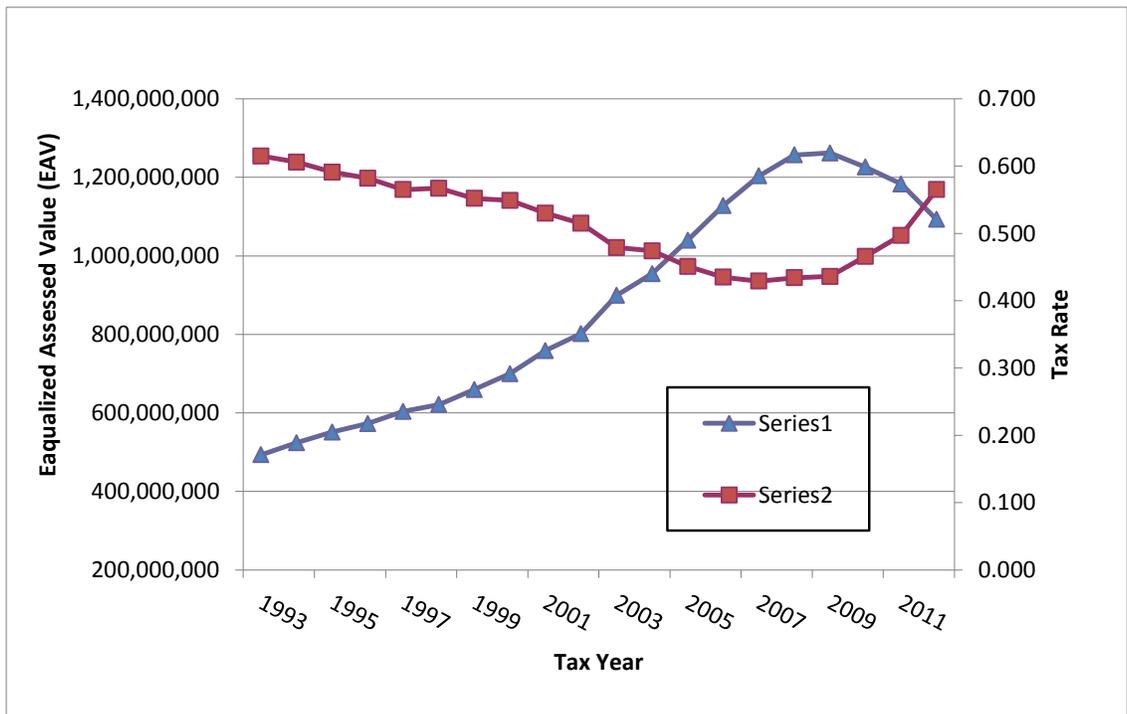
The 2008-09 fiscal year was the last year the Village was required to allocate sales tax to the annual road program. In November 1999, the Village issued \$3.7 million in alternate revenue bonds to accelerate the road improvement program. Sales tax revenues of \$450,000 per year were been pledged to retire the debt through 2008. In addition, debt service from a 1989 issue to expand the Public Works facility and build two fire stations was paid by sales tax revenues. In total, approximately \$805,505 in sale tax was pledged to debt services. Both of these bond issues matured during the 2008-09 fiscal year allowing all sales tax to be allocated to the general fund for 2009-10 and beyond.

The Village's sales tax commitment to the TIF district ended in the 2006-07 fiscal year. Prior to this all Village sales tax generated in the TIF district was required to remain in the TIF fund. The 2006-07 fiscal year was the last year of this commitment and all current and future sales taxes are allocated to the General Fund.

## PROPERTY TAX

### A. History

A review of the Village's equalized assessed valuation (E.A.V.) and tax rate extension over the period from 1993-2012 shows substantial increases in the value of real property and a remarkably stable tax rate. During this period the E.A.V. increased from \$493,301,264 to \$1,092,633,571 (4.6% annual average). The tax rate during this time averaged 5.17 and ranged from a low of .429 to .615 per \$100/E.A.V. The tax rate has been decreasing since the tax cap legislation went into effect in 1991, although the recent drop in EAV has caused the rate to increase slightly since the EAV decreases were greater than the rate increase allowed under the tax cap.



It is clear from a review of this 20 year history of tax rate extensions and the progression of equalized assessed valuation that the Village has had a growing and diversified tax base which has enabled it to levy a comparably low and stable tax rate on real property.

**B. Projections and Assumptions**

For the 2014-15 year, the estimated EAV is projected to decrease approximately 4.5% due to the effects of the economic downturn and the subsequent effect on the housing market. The Township Assessor bases the EAV on the prior three-year housing sales and in most cases housing values within Libertyville as in all areas of the County have declined. This is the fourth consecutive year that the total EAV is projected to decrease from the previous year. It is assumed that the tax rate levy will increase slightly due to this decline in the EAV and then remain somewhat stable over the next five years. This would be consistent with Village’s practice of minimal rate fluctuations and ensure that new development would support the additional costs necessitated by their presence in the community.

These projections assume the EAV will remain unchanged for the next year and then assumes annual E.A.V. increases of 1% to 2%. For tax cap purposes, staff has assumed a 1.7% Consumer Price Index for the current year and 3% for future years. A growth factor has also been included in the calculations.

CONSUMER							NET AVAIL.
TAX	PRICE	EST		LIMITING	MAXIMUM	SPECIAL REC &	GENERAL
<u>EXTENSION</u>	<u>INDEX</u>	<u>EAV</u>	<u>GROWTH</u>	<u>RATE</u>	<u>TAX EXTENSION</u>	<u>TOWNSHIP</u>	<u>FUND</u>
5,681,695	1.017	\$1,048,965,060	5,500,000	0.5538	\$5,808,741	\$469,930	6,278,671
5,808,741	1.030	\$1,054,965,060	6,000,000	0.5700	\$6,013,301	\$445,000	6,458,301
6,013,301	1.030	\$1,072,514,711	7,000,000	0.5800	\$6,220,585	\$450,000	6,670,585
6,220,585	1.030	\$1,100,965,005	7,000,000	0.5900	\$6,495,694	\$455,000	6,950,694
6,495,694	1.030	\$1,129,984,305	7,000,000	0.6000	\$6,779,906	\$460,000	7,239,906

## 2. LIBERTYVILLE FIRE PROTECTION DISTRICT

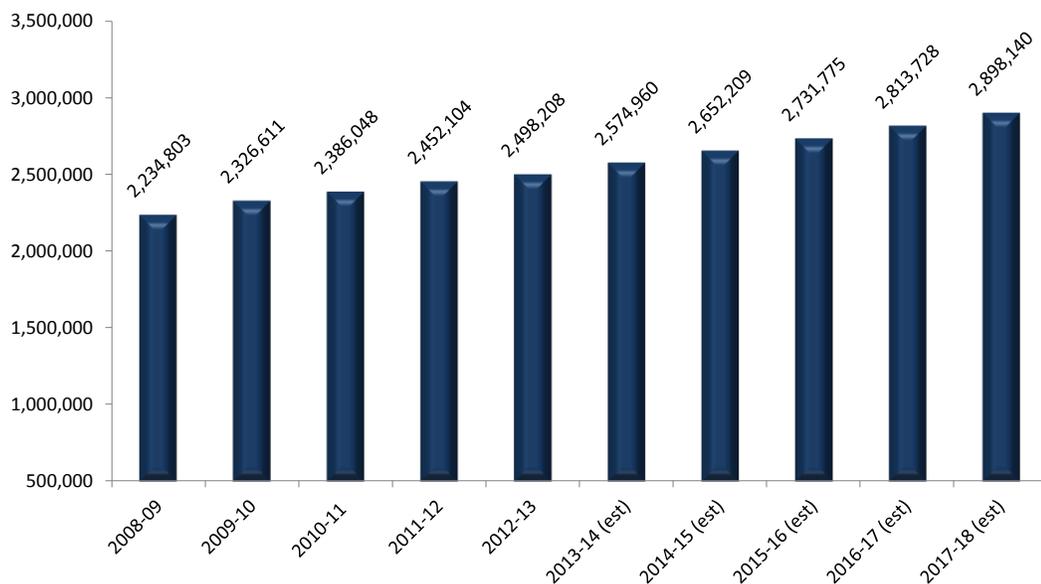
### A. 5 Year History

As part of an agreement to provide fire and paramedic services to the Libertyville Fire Protection District, (LFPD), the Village was reimbursed on a formula basis which involved an apportionment of E.A.V., an apportionment of number of calls with a 1.25 factor applied to the Districts calls due to time considerations and specified incidental costs.

Substantial changes in the operation of the Libertyville Fire Department occurred in 1990 as the result of building two new fire stations and the abandonment of the Cook Street facility. These changes in operations resulted in the issuance of \$3.75 million dollars in long-term debt in 1989 to finance the purchase of land and constructions of two new fire stations. This debt was refinanced in 1993 and 2001.

In 1999, the Village and the LFPD negotiated a new contract that provided a fixed payment for Village services, which increased 5% annually. In addition, the LFPD completed construction of a fire station, which the Village manages and staffs with nine contracted employees. This contract expired in 2005 and the Village and Fire District entered into a new contract that limits increases to the lower of 40% of the Fire budget or an increase equal to the consumer price index (CPI) used in the tax cap calculation. If the CPI is below 2%, the increase is half the difference between the CPI and budget increase. The district has also agreed to allow the Village to bill district residents for ambulance service.

**Fire District Revenue**



### Projections and Assumptions

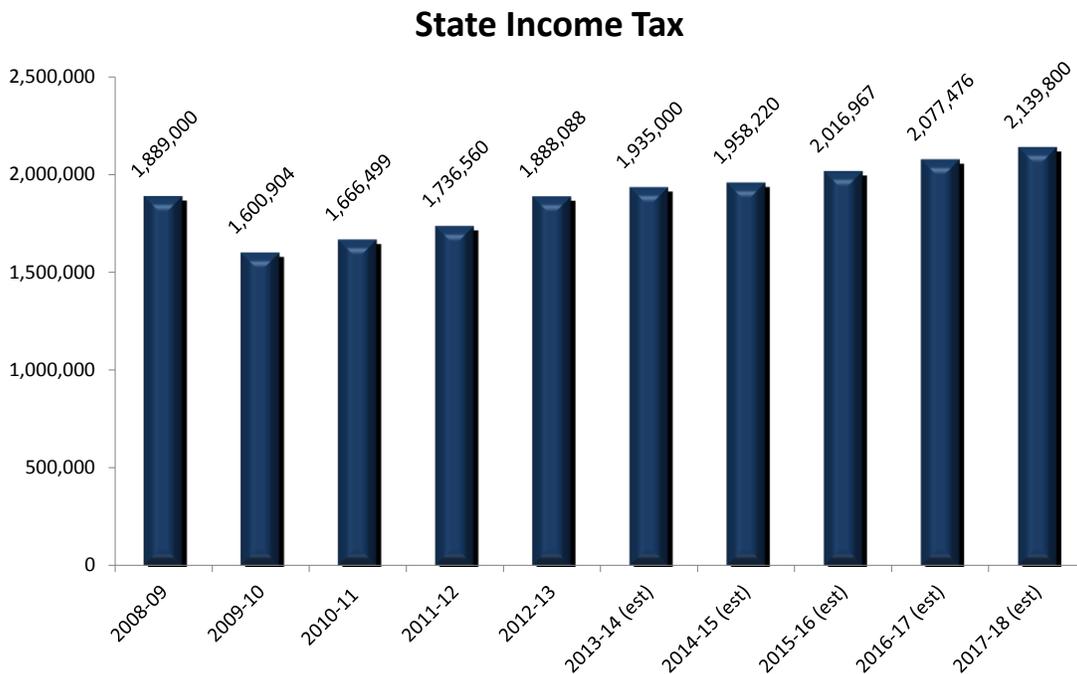
A projection of five years revenues from the LFPD is shown above and is based on the contractually allowed increase. Staff assumes the District's contribution in 2014-15 to be \$2,652,209 which is 3% above the previous year. Future years include a 3% increase per year.

### 3. INCOME TAX

#### A. 5 Year History

The Illinois income tax became effective on August 1, 1969. The tax is levied on the income of individuals, fiduciaries, and corporations. The individual income tax is based on the federal adjusted gross income of the taxpayer, minus a \$2,000 exemption per taxpayer, spouse, and each dependent. Fiduciary income tax is based on income from trusts and estates. Corporate income tax is based on the federal taxable income, with modifications.

The Illinois income tax rate is 5.0 percent for individuals and fiduciaries and 7.0 percent for corporations. Of the revenues collected by the state, one-tenth is distributed to counties and municipalities based on populations. After several years of decreases in income tax revenue, the Village saw several years of increases averaging 10% due to a healthier Statewide economy. Beginning in 2008-09 income taxes again began decreasing due to the economy although projections indicate the current year and next fiscal year will increase slightly. A 5-year summary of income tax revenue for Libertyville is shown below, along with projection for 5 years.



## B. Projections and Assumptions

The projection of State Income Tax revenue is based on information provided by the Illinois Municipal League. The five year projection of income tax receipts shows the 2014-15 fiscal year to increase slightly. Staff has projected taxes for 2016-18 to increase at 3% annually based on historical averages by the State of Illinois.

## 4. LICENSES, FEES AND OTHER

Selected licenses, fees and other revenues are expected to increase modestly (1%-3%). Specific fees such as Engineering, Zoning, Golf and Parking show no increase over time based on staff's analysis of growth, development, and capacity.

LICENSES, FEES & OTHER	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
IL USE TAX	329,100	339,000	349,170	359,645	370,434	381,547
LEASED CAR TAX	72,000	80,000	81,600	83,232	84,897	86,595
PERSONAL PROP REPLACEMENT	95,000	100,000	103,000	106,090	109,273	112,551
MAINTENANCE FEES	81,315	82,770	78,000	79,560	81,151	82,774
IRMA INSURANCE SURPLUS	108,500	108,500	108,500	108,500	108,500	108,500
TIF SURPLUS	140,000	147,000	148,470	149,955	151,454	152,969
BUILDING PERMITS	715,000	700,000	575,000	586,500	598,230	610,195
ZONING FEES	25,000	15,000	20,000	20,000	20,000	20,000
FIRE BUREAU/PERMIT FEES	55,000	60,000	60,000	60,000	60,000	60,000
BUSINESS LICENSE	94,000	95,800	95,800	95,800	95,800	95,800
FINES	487,500	563,000	568,630	574,316	580,059	585,860
AMBULANCE FEES	610,000	630,000	645,750	661,894	678,441	695,402
RECYCLING/SWALCO FEES	100,000	91,000	91,000	91,000	91,000	91,000
ENGINEERING FEES	75,000	75,000	60,000	60,000	60,000	60,000
RECREATION FEES	676,000	650,000	675,000	688,500	702,270	716,315
SWIMMING FEES	387,000	325,270	350,000	357,000	364,140	371,423
GOLF COURSE FEES	20,000	20,000	20,000	20,000	20,000	20,000
ALARM FEES	172,130	185,000	188,700	192,474	196,323	200,250
POLICE SERVICES	75,000	110,000	75,000	77,250	79,568	81,955
BIRTH/DEATH CERT	270,000	270,000	280,000	282,800	285,628	288,484
PARKING RECEIPTS	12,000	12,000	12,000	12,000	12,000	12,000
CABLE FRANCHISE	380,000	400,000	404,000	408,040	412,120	416,242
ELECTRIC & GAS UTILITY TAX	1,400,000	1,575,900	1,500,000	1,515,000	1,530,150	1,545,452
TELECOM IMF	1,060,000	1,060,000	1,000,000	1,000,000	1,000,000	1,000,000
MISC REVENUES	163,300	191,150	170,150	170,150	170,150	170,150
TOTAL	7,602,845	7,886,390	7,659,770	7,759,706	7,861,589	7,965,463

## 5. INTEREST

### A. 5 Year History

The amount of revenue to be realized through interest earnings is a function of interest rates, investment portfolio and, revenue and expenditure timing. Because investment of public funds is limited by law to low risk instruments, potential investment earnings are necessarily reduced.

### B. Projection and Assumptions

Revenues from interest earnings are affected by balances available for investment and interest rates. In the projections, interest has been calculated to increase to

\$7,000 in 2015 and \$10,000 in 2015 through 2017. These projections take into account the economy, cash reserve balances and the current investment returns.

## 6. SALARIES

For the purposes of this report, salaries include a 3.5% increase for all employees. The Public Works contracts include a 1.5% increase on May 1, 2014 and the Fire contract includes a 2% increase. The Police Officer and Sergeants contracts expire on April 30, 2014. The Village is currently in negotiations on the Park Maintenance workers union. The union contracts also include merit or step increases for employees not at the top of their pay schedule. This financial plan does not include any new personnel.

The following table shows the anticipated expenditures in this category:

<b>SALARIES</b>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	53,100	53,100	53,400	53,400	53,400	53,400
ADMINISTRATION	657,670	657,670	625,000	646,875	669,516	692,949
COMMUNITY DEVELOPMENT	927,835	927,835	960,000	993,600	1,028,376	1,064,369
PUBLIC WORKS	1,425,300	1,429,000	1,485,000	1,536,975	1,590,769	1,646,446
POLICE	4,401,645	4,346,752	4,386,000	4,539,510	4,698,393	4,862,837
FIRE	3,829,450	3,829,450	3,950,000	4,088,250	4,231,339	4,379,436
RECREATION	654,350	632,350	676,000	699,660	724,148	749,493
PUBLIC BUILDINGS	0	0	0	0	0	0
TOTAL	11,949,350	11,876,157	12,135,400	12,558,270	12,995,940	13,448,929

## 7. BENEFITS

Benefit costs include, social security, Medicare, pension costs, health, dental and life insurance. Due to funding levels for the pension funds and trends in health insurance premiums, benefits are projected to increase at a 8% rate per year. For 2013-14 the police and fire pension contributions average 8% due to changes in the mortality table used in the actuarial calculation.

<b>BENEFITS</b>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	4,080	4,080	4,080	4,080	4,080	4,080
ADMINISTRATION	292,910	292,910	316,343	341,650	368,982	398,501
COMMUNITY DEVELOPMENT	371,370	370,370	401,080	433,166	467,819	505,245
PUBLIC WORKS	699,350	703,500	755,298	815,722	880,980	951,458
POLICE	2,100,375	2,166,100	2,268,405	2,449,877	2,645,868	2,857,537
FIRE	1,778,965	1,798,000	1,921,282	2,074,985	2,240,984	2,420,262
RECREATION	134,545	134,545	145,309	156,933	169,488	183,047
PUBLIC BUILDINGS	0	0	0	0	0	0
TOTAL	5,381,595	5,469,505	5,811,796	6,276,413	6,778,200	7,320,130

## 8. CONTRACTUAL EXPENDITURES

The Village projects a 1% growth in its operating expenditures for 2014-15 and 2% for 2016 through 2018, which is slightly below the anticipated annual consumer price index assumption.

CONTRACTUAL	2013-2014		2014-15	2015-16	2016-17	2017-18
	BUDGET	PROJECTION				
LEGISLATIVE BOARDS	3,000	2,600	3,030	3,060	3,091	3,122
ADMINISTRATION	147,250	146,500	148,723	151,697	154,731	157,826
LEGAL	402,100	424,000	406,121	410,182	414,284	418,427
PUBLIC BUILDINGS	0	0	0	0	0	0
COMM ORGANIZATIONS	37,000	35,000	37,370	38,117	38,880	39,657
COMMUNITY DEVELOPMENT	55,160	55,160	55,712	56,826	57,962	59,122
CBD PARKING	5,000	2,500	5,050	5,151	5,254	5,359
PUBLIC WORKS	111,975	111,975	113,095	115,357	117,664	120,017
POLICE	433,060	433,060	437,391	446,138	455,061	464,162
FIRE	278,660	278,660	281,447	287,076	292,817	298,673
EMERGENCY MGMT			0	0	0	0
RECREATION	121,120	99,620	122,331	124,778	127,273	129,819
TOTAL	\$1,594,325	\$1,589,075	\$1,610,268	\$1,638,382	\$1,667,017	\$1,696,184

## 9. IRMA

From 2006 through 2011, costs for the Village's Intergovernmental Risk Management Association (IRMA) insurance have increased an average of 18% per year due to higher than normal claims that resulted in a positive premium modifier or surcharge. The past several years have seen the experience modifier reducing premiums. For fiscal years after 2014-15, staff is projecting a 7.5% annual increase for IRMA which is reduced from a 10% factor that has been projected the past several years. This number may change based on an increased claim experience for the current year.

IRMA	2013-2014	2013-2014	2014-15	2015-16	2016-17	2017-18
ADMINISTRATION	\$118,930	\$120,000	129,000	138,675	149,076	160,256
PUBLIC BUILDINGS	\$6,880	\$6,400	6,880	7,396	7,951	8,547
COMMUNITY DEVELOPMENT	\$21,565	\$20,200	21,715	23,344	25,094	26,976
PUBLIC WORKS	\$109,845	\$96,155	103,367	111,119	119,453	128,412
POLICE	\$138,490	\$128,000	137,600	147,920	159,014	170,940
FIRE	\$130,625	\$130,000	139,750	150,231	161,499	173,611
RECREATION	\$56,245	\$56,000	60,200	64,715	69,569	74,786
TOTAL	\$582,580	\$556,755	\$598,512	\$643,400	\$691,655	\$743,529

## 10. UTILITIES & COMMODITIES

Utilities and commodities are projected to increase 1% for the 2014-15 fiscal year and 2% through 2016-18.

<b>UTILITIES</b>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS			0	0	0	0
ADMINISTRATION	9,000	9,000	9,090	9,272	9,457	9,646
LEGAL			0	0	0	0
PUBLIC BUILDINGS	2,400	2,400	2,424	2,472	2,522	2,572
COMM ORGANIZATIONS		0	0	0	0	0
COMMUNITY DEVELOPMENT	4,500	4,500	4,545	4,636	4,729	4,823
CBD PARKING	1,200	1,200	1,212	1,236	1,261	1,286
PUBLIC WORKS	111,550	106,550	112,666	114,919	117,217	119,562
POLICE	12,000	12,000	12,120	12,362	12,610	12,862
FIRE	44,000	44,000	44,440	45,329	46,235	47,160
EMERGENCY MGMT	1,200	1,200	1,200	1,200	1,200	1,200
RECREATION	61,740	62,450	62,357	63,605	64,877	66,174
<b>TOTAL</b>	<b>\$247,590</b>	<b>\$243,300</b>	<b>\$250,054</b>	<b>\$255,031</b>	<b>\$260,108</b>	<b>\$265,286</b>

<b>COMMODITIES</b>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	26,950	26,950	27,220	27,492	27,767	28,044
ADMINISTRATION	83,260	84,000	84,093	85,774	87,490	89,240
LEGAL			0	0	0	0
PUBLIC BUILDINGS	2,700	2,700	2,727	2,782	2,837	2,894
COMM ORGANIZATIONS	153,250	144,550	154,783	157,878	161,036	164,256
COMMUNITY DEVELOPMENT	32,935	32,000	33,264	33,930	34,608	35,300
CBD PARKING	3,450	3,450	3,485	3,554	3,625	3,698
PUBLIC WORKS	609,715	628,670	615,812	628,128	640,691	653,505
POLICE	306,095	308,000	309,156	315,339	321,646	328,079
FIRE	399,375	399,375	403,369	411,436	419,665	428,058
EMERGENCY MGMT	1,100	1,100	1,100	1,100	1,100	1,100
RECREATION	153,450	151,900	154,985	158,084	161,246	164,471
<b>TOTAL</b>	<b>\$1,772,280</b>	<b>\$1,782,695</b>	<b>\$1,789,992</b>	<b>\$1,825,497</b>	<b>\$1,861,710</b>	<b>\$1,898,645</b>

## 11. CAPITAL EXPENDITURES

The Village's capital improvements are financed from a number of funds. For example, water, sewer and wastewater treatment plant capital improvements are financed by water and sewer revenues. Major road improvements are financed primarily by the Motor Fuel Tax Fund and revenues (vehicle sticker fees and a portion of the Phone Utility Tax) dedicated to the Capital Improvement Fund. Internal Service funds were created several years ago to finance the replacement of Village vehicles and technology. These funds are financed through transfers from departments that receive benefits. In 1996, the Park Improvement Fund and the Building Improvement Fund were established. Capital expenditures in the General Fund are primarily "operating capital" and will be included at a reduced level for 2015 and then increase from 2016 to 2018.

<b>CAPITAL</b>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
ADMINISTRATION		0	1,000	1,000	1,000	1,000
COMM DEVELOPMENT		0	1,000	1,000	1,000	1,000
PUBLIC WORKS	3,200	3,200	5,000	10,000	10,000	10,000
POLICE	22,200	22,200	5,000	10,000	10,000	10,000
FIRE	5,000	5,000	5,000	5,000	5,000	5,000
EMERGENCY MGMT	1,000	1,000	1,000	0	0	0
RECREATION	5,000	5,000	5,000	10,000	10,000	10,000
<b>TOTAL</b>	<b>36,400</b>	<b>36,400</b>	<b>23,000</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>

As mentioned above, many capital improvements are financed by other funds. The Capital Improvements Fund receives approximately \$650,000 in vehicle sticker and infrastructure maintenance fee revenue per year. The Motor Fuel Tax Fund receives

approximately \$560,000 from State Motor Fuel Tax. In the past when the General Fund had a year end surplus, a portion of that surplus was transferred to the Capital Improvement, Public Building Improvement and other funds to finance capital type expenditures. A summary of 2013-14 Capital expenditures and their respective fund balances are as follows:

<u>Fund</u>	<u>2013-14 Capital Expenditures</u>	<u>Projected Balance April 2014</u>
Capital Improvement	1,411,075	952,875
Motor Fuel Tax	749,700	800,365
Tax Increment Financing	60,000	2,133,310
Park Improvement	113,500	463,865
Public Building Improvement	34,740	204,100

## 12. REPAIRS AND MAINTENANCE

Repairs and Maintenance costs are projected to increase by 1% for the 2014-15 fiscal year and 2% from 2016-18.

	<u>2013-2014</u>	<u>2013-2014</u>				
	<u>BUDGET</u>	<u>PROJECTION</u>				
<b>REPAIRS &amp; MAINTENANCE</b>						
LEGISLATIVE BOARDS			0	0	0	0
ADMINISTRATION	11,800	11,800	11,918	12,156	12,399	12,647
LEGAL			0	0	0	0
PUBLIC BUILDINGS	43,750	43,750	44,188	45,071	45,973	46,892
COMM ORGANIZATIONS			0	0	0	0
COMMUNITY DEVELOPMENT	11,180	11,180	11,292	11,518	11,748	11,983
CBD PARKING	23,440	23,440	23,674	24,148	24,631	25,123
PUBLIC WORKS	611,425	611,425	617,539	629,890	642,488	655,338
POLICE	227,990	227,990	230,270	234,875	239,573	244,364
FIRE	251,520	251,520	254,035	259,116	264,298	269,584
EMERGENCY MGMT	5,100	5,100	5,350	5,350	5,350	5,350
RECREATION	86,700	86,700	87,567	89,318	91,105	92,927
TOTAL	\$1,272,905	\$1,272,905	\$1,285,833	\$1,311,443	\$1,337,565	\$1,364,209

## 13. TRANSFERS

Transfers from the General Fund are used for capital projects and debt service financed in the Public Building Improvement Fund and Park Improvement Fund that are attributable to General Fund activities such as public building renovation and park improvements. The transfer to the Sports Complex is budgeted within the Parks Department and is shown separately in this plan.

	<u>2013-2014</u>	<u>2013-2014</u>				
	<u>BUDGET</u>	<u>PROJECTION</u>				
<b>TRANSFERS</b>						
PUBLIC WORKS	5000	5000	5000	5000	5000	5000
POLICE	5000	5000	5000	5000	5000	5000
FIRE	15000	15000	15000	15000	15000	15000
RECREATION (Park Improvement Fund)	5000	5000	5000	5000	5000	5000
PUBLIC BUILDINGS	25,000	25,000	25,000	25,000	25,000	25,000
TOTAL	55,000	55,000	55,000	55,000	55,000	55,000

**2014-2015**  
**VILLAGE BUDGET**



## GENERAL FUND PER CAPITA REVENUE & EXPENDITURES

REVENUES	2014-2015 Budget	Per Capita
Property Tax	\$ 6,257,000	\$ 308.00
Other Tax	\$ 1,495,000	\$ 73.59
Licenses & Permits	\$ 938,000	\$ 46.17
Intergovernmental	\$ 8,872,640	\$ 436.75
Charges for Services	\$ 6,553,985	\$ 322.62
Fines & Forfeitures	\$ 595,000	\$ 29.29
Interest Income	\$ 16,000	\$ 0.79
Miscellaneous Revenue	\$ 335,900	\$ 16.53
Transfers	\$ 0	\$ 0.00
<b>Total Revenue</b>	<b>\$ 25,063,525</b>	<b>\$ 1,233.74</b>

EXPENDITURES		
Legislative Boards	\$ 90,220	\$ 4.44
Administration	\$ 1,275,420	\$ 62.78
Legal	\$ 394,000	\$ 19.39
Public Buildings	\$ 117,940	\$ 5.81
Community Organizations	\$ 194,200	\$ 9.56
Community Development	\$ 1,546,030	\$ 76.10
Central Business Dist. Parking	\$ 78,595	\$ 3.87
Public Works	\$ 4,096,780	\$ 201.66
Police	\$ 7,826,965	\$ 385.28
Fire	\$ 7,097,170	\$ 349.36
Emergency Management	\$ 43,550	\$ 2.14
Recreation	\$ 2,168,250	\$ 106.73
<b>Total Expenditures</b>	<b>\$ 24,929,120</b>	<b>\$ 1,227.13</b>

2010 Population

20,315

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

GENERAL FUND REVENUES 01-00

	2011-12	2012-13	2013-14	2013-14	2014-15
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<b>1- PROPERTY TAXES</b>					
601 GENERAL CORPORATE PROPERTY TAX	807,046	851,735	884,000	855,715	845,000
602 FIRE PROTECTION PROPERTY TAX	745,420	792,588	825,000	803,145	825,000
603 PARKS PROPERTY TAX	354,202	366,718	375,000	359,625	375,000
604 RECREATION PROPERTY TAX	354,202	366,718	375,000	359,625	375,000
605 HIGHWAYS & BRIDGES (VILLAGE) PROPERTY TAX	476,636	532,335	545,000	507,410	519,000
606 HIGHWAYS & BRIDGES (TWP) PROPERTY TAX	288,441	282,652	280,000	300,490	306,000
607 PENSION (IMRF) PROPERTY TAX	378,689	366,719	380,000	370,070	380,000
608 PENSION (POLICE) PROPERTY TAX	1,222,055	1,230,285	1,250,000	1,216,005	1,352,000
609 PENSION (FIRE) PROPERTY TAX	977,758	981,861	1,050,000	1,024,770	1,137,000
610 SPECIAL RECREATION PROPERTY TAX	158,879	165,615	160,000	158,825	143,000
TOTAL PROPERTY TAXES	5,763,328	5,937,226	6,124,000	5,955,680	6,257,000
<b>2- OTHER TAXES</b>					
613 ELECTRIC UTILITY TAX	1,580,213	1,520,295	1,400,000	1,520,000	1,305,000
614 GAS UTILITY TAX	457,841	176,410	-	75,890	-
616 LEASED CAR TAX	72,017	68,043	72,000	83,000	85,000
618 PERSONAL PROPERTY REPLACEMENT TAX	82,962	81,475	75,000	85,000	85,000
620 PERSONAL PROPERTY REPLACEMENT TAX (Police)	10,000	10,000	10,000	10,000	10,000
621 PERSONAL PROPERTY REPLACEMENT TAX (Fire)	10,000	10,000	10,000	10,000	10,000
TOTAL INTERGOVERNMENTAL	2,213,033	1,866,223	1,567,000	1,783,890	1,495,000
<b>3- LICENSES AND PERMITS</b>					
626 BUILDING PLAN REVIEW FEES	64,317	-	-	-	-
627 BUILDING PERMITS	602,055	860,502	715,000	800,000	750,000
628 ZONING FEES	33,330	51,515	25,000	25,000	25,000
630 FIRE BUREAU-PERMITS/FEES	72,700	86,673	55,000	63,000	60,000
631 LIQUOR LICENSES	79,225	79,050	77,000	82,000	85,000
632 OTHER LICENSES	16,800	18,365	17,000	18,000	18,000
TOTAL LICENSES AND PERMITS	868,427	1,096,105	889,000	988,000	938,000
<b>4- INTERGOVERNMENTAL</b>					
611 SALES TAX	5,833,012	6,088,262	6,190,000	6,245,000	6,370,000
612 INCOME TAX	1,736,561	1,888,088	1,935,000	1,964,460	1,986,800
615 ILLINOIS USE TAX	310,221	324,104	329,100	339,000	356,500
619 STREET/SIGNAL MAINTENANCE FEES	40,620	80,197	81,315	82,305	83,415
676 GRANTS	172,770	121,052	5,000	39,595	75,925
TOTAL INTERGOVERNMENTAL	8,093,184	8,501,703	8,540,415	8,670,360	8,872,640
<b>5- CHARGES FOR SERVICES</b>					
641 LIBERTYVILLE FIRE PROTECTION DISTRICT	2,452,104	2,498,208	2,573,150	2,574,965	2,646,485
643 AMBULANCE FEES	573,759	591,617	610,000	640,000	650,000
649 GOLF RENTALS	1,596	2,509	-	-	-
651 RECREATION FEES	739,910	645,673	676,000	632,511	649,000
652 GREENS FEES/COURSE RENTAL	41,732	66,628	20,000	20,000	20,000
653 SWIMMING FEES (Passes, Daily, Lessons)	217,973	227,890	235,000	205,000	224,000
654 SWIMMING PROGRAMS	120,807	114,167	125,000	100,000	112,000
655 SENIOR CENTER MEAL & TRIP FEES	16,671	15,907	18,300	16,795	17,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
GENERAL FUND REVENUES 01-00 (Cont.)

	2011-12	2012-13	2013-14	2013-14	2014-15
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<b>5- CHARGES FOR SERVICES</b>					
656 RECYCLING/SWALCO FEE	145,824	88,073	100,000	88,840	83,500
657 PARKING FEES-EMPLOYEE PERMITS	5,594	11,190	12,000	12,500	13,000
658 ENGINEERING FEES	178,255	130,612	75,000	75,000	75,000
659 ALARM FEES	206,708	201,424	172,130	190,000	175,000
660 ELEVATOR INSPECTION FEES	27,678	34,925	33,000	43,000	43,000
670 FIRE SERVICES	12,818	17,706	10,000	20,000	15,000
671 LEGAL & OTHER FEE REIMBURSEMENT	62,348	24,594	5,000	12,000	5,000
672 BIRTH/DEATH CERTIFICATES	205,378	269,396	270,000	270,000	270,000
673 CABLE FRANCHISE FEE	363,893	393,100	380,000	394,500	394,000
674 TELECOMMUNICATION IMF	1,109,807	1,128,529	1,060,000	1,060,000	1,030,000
675 POLICE SERVICES	67,537	87,490	75,000	105,000	85,000
677 DAMAGE TO VILLAGE PROPERTY	72,111	37,457	5,000	3,500	3,500
678 SENIOR CENTER SPONSORSHIP	7,076	8,051	7,500	6,000	6,500
679 CONCESSIONS-POOLS	26,191	25,320	27,000	21,269	25,500
680 PRO SHOP MERCHANDISE	297	176	-	-	-
681 PARK RENTALS	13,728	15,573	11,500	11,000	11,000
TOTAL CHARGES FOR SERVICE	6,669,795	6,636,215	6,500,580	6,501,880	6,553,985
<b>6- FINES AND FORFEITURES</b>					
636 LOCAL FINES	239,182	266,047	225,000	265,000	260,000
637 CIRCUIT COURT FINES	207,473	272,313	200,000	260,000	250,000
638 DUI COURT FINES-SB #740	26,971	22,068	7,500	23,500	20,000
639 AUTOMATED TRAFFIC ENFORCEMENT	126,867	110,926	55,000	70,000	65,000
TOTAL FINES AND FORFEITURES	600,493	671,354	487,500	618,500	595,000
<b>7- INTEREST</b>					
690 INTEREST INCOME	3,166	12,227	15,000	15,000	16,000
698 INVESTMENT FAIR MARKET VALUE CHANGE	-	-	-	-	-
TOTAL INTEREST	3,166	12,227	15,000	15,000	16,000
<b>8- MISCELLANEOUS</b>					
611 TIF SURPLUS REBATE	134,895	144,053	140,000	154,500	155,000
625 INSURANCE SURPLUS/DISTRIBUTIONS	252,003	553,367	108,500	84,375	93,500
682 PARKS/REC SCHOLARSHIPS & DONATIONS	14,450	12,885	17,000	17,000	18,000
683 PARKWAY TREE PROGRAM	4,818	13,117	15,000	16,930	30,000
686 DRUG FORFEITURE	5,580	1,484	-	20,660	-
687 DARE DONATIONS	5,964	-	-	-	-
688 CASH OVER	265	144	-	-	-
699 MISCELLANEOUS REVENUE	55,619	47,496	36,000	36,150	39,400
TOTAL MISCELLANEOUS	473,594	772,546	316,500	329,615	335,900
<b>9- TRANSFERS</b>					
SALES TAX BOND FUND	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
TOTAL GENERAL FUND REVENUES	24,685,020	25,493,599	24,439,995	24,862,925	25,063,525



## **LEGISLATIVE BOARDS AND COMMISSIONS**

Identifies expenditures related to the Mayor and Village Board, Plan Commission, and Zoning Board of Appeals. Also included in the Legislative/Boards and Commissions budget is the Appearance Review Committee, Board of Fire and Police Commissioners, Economic Development Commission and Keep Libertyville Beautiful Commission.

### DEPARTMENT SUMMARY

	2011-12	2012-13	2013-14	2013-14	2014-15
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	53,500	52,275	53,100	52,025	53,100
EMPLOYEE BENEFITS	4,093	3,999	4,080	3,985	4,080
CONTRACTUAL	2,493	2,944	3,000	3,000	3,000
UTILITIES					
COMMODITIES	38,361	24,747	26,950	30,725	30,040
CAPITAL					
REPAIRS & MAINTENANCE					
TRANSFERS					
DEBT					
TOTAL	98,447	83,965	87,130	89,735	90,220

## LEGISLATIVE

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
Mayor	1	1	\$12,000
Village Trustees	6	6	28,800
Village Clerk	1	1	4,800
			\$45,600

### Account Detail

#### 726 Travel/Training/Subscription/Dues

Village Memberships:	
CMAP/NICP	\$3,500
Northwest Municipal Conf.	10,500
Lake County Mun. League	2,100
IL. Municipal League	1,380
Miscellaneous	1,000
Lake County Transportation	750
Metropolitan Mayors	750
Municipal Clerks	25
	\$20,005

Meetings \$535

**\$20,540**

#### 728 Technical Services

Public Notices \$3,000

#### 770 Appearance Review Commission

Commissioner Salaries \$1,300

#### 771 Board of Police & Fire Commissioners

Firefighter Testing \$6,000

#### 775 Plan Commission/ZBA

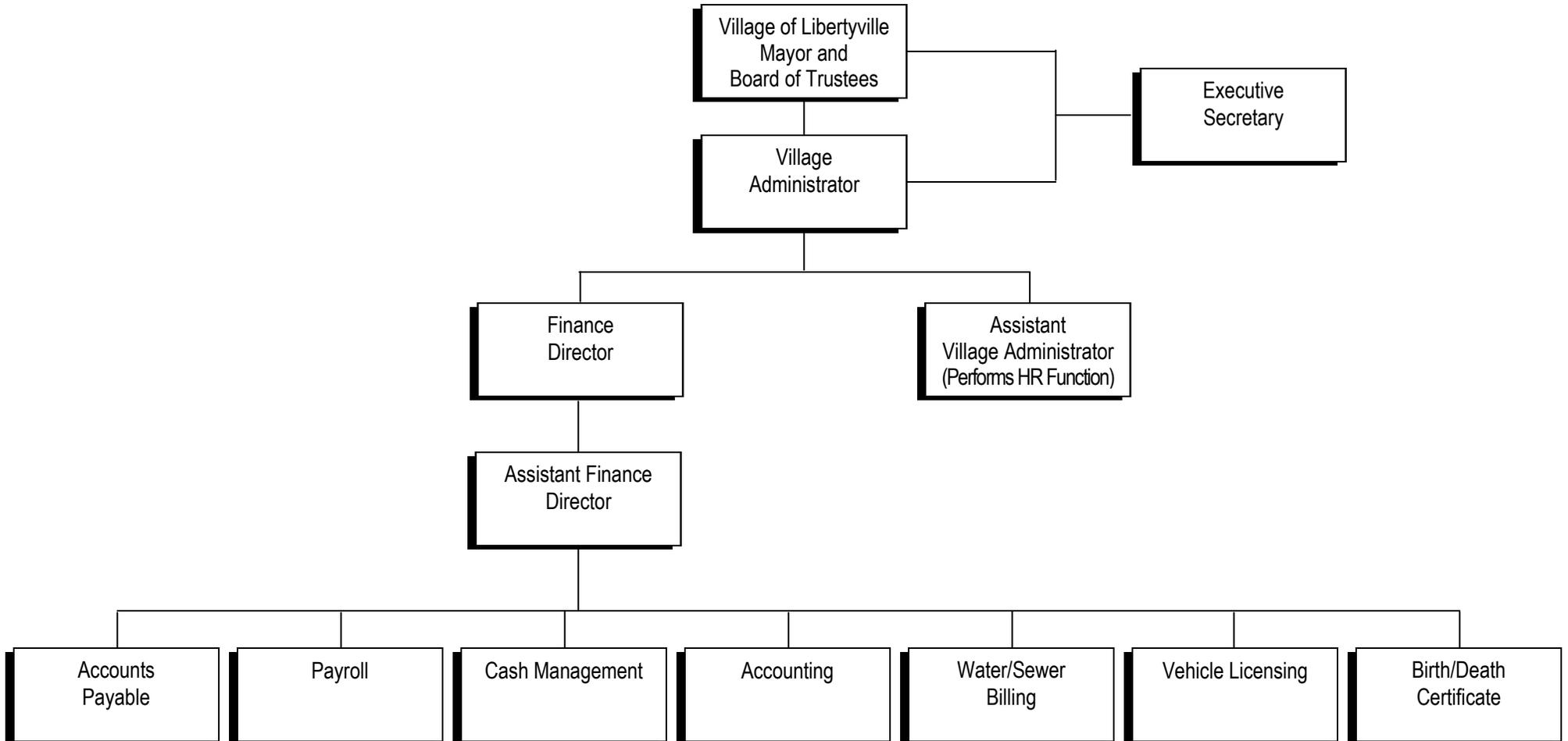
Commissioner Salaries \$6,200

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
BOARDS AND COMMISSIONS 01-12

			2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - VILLAGE BOARD	45,600	45,600	45,600	45,600	45,600
1-	770	APPEARANCE REVIEW COMMITTEE	1,250	975	1,300	925	1,300
1-	775	PLAN COMMISSION/ZONING BOARD APPEALS	6,650	5,700	6,200	5,500	6,200
TOTAL SALARIES & WAGES			53,500	52,275	53,100	52,025	53,100
2-	794	EMPLOYER CONTRIBUTION - FICA	4,093	3,999	4,080	3,985	4,080
TOTAL EMPLOYEE BENEFITS			4,093	3,999	4,080	3,985	4,080
3-	728	TECHNICAL SERVICES-NOTICES	2,493	2,944	3,000	3,000	3,000
TOTAL CONTRACTUAL			2,493	2,944	3,000	3,000	3,000
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	16,651	16,237	20,250	20,320	20,540
5-	771	BOARD OF POLICE AND FIRE COMMISSIONS	16,790	5,554	3,000	8,000	6,000
5-	773	KEEP LIBERTYVILLE BEAUTIFUL	594	593	1,000	-	1,000
5-	798	BUSINESS APPRECIATION BREAKFAST	687	674	700	905	1,000
5-	799	MISCELLANEOUS	3,639	1,689	2,000	1,500	1,500
TOTAL COMMODITIES			38,361	24,747	26,950	30,725	30,040
TOTAL BOARDS, COMMISSIONS & COMMITTEES			98,447	83,965	87,130	89,735	90,220

# **ADMINISTRATION & FINANCE DEPARTMENT**

## Administration and Finance Department



## **ADMINISTRATION DEPARTMENT**

This department includes both the Administrative offices (Village Administrator, Assistant Administrator, etc.) along with the Finance Department. The Administration Department has primary responsibility for overseeing the day to day operations of all Village departments. The Administration Department also provides staff support and recommendations to the Village Board, Committees and various Commissions. The Finance Department provides general financial services and functions, including: preparation of the annual budget, water billing and collection, payroll, accounting, risk management, investments, budgeting, personnel and licensing.

### **2013-14 Goals**

1. Continue Downtown Parking Lot Improvements (east side Milwaukee Avenue). The Village will continue to work with property owners on the east side of Milwaukee Avenue to purchase or lease property for parking lot improvements, with the long term goal of constructing a parking structure as well as surface lot improvements prior to the expiration of the TIF District in 2021. *The Village Staff and Parking Commission continued to work on downtown parking improvements on the east side of Milwaukee Avenue, and have distributed and are awaiting signed lease agreements from the property owners in the 500 block for a surface lot improvement. The Village Board and Staff continue to look for a location on the east side of Milwaukee Avenue for a parking garage.*
2. Green Strategies. Village staff continue to review opportunities to increase Village environmental and sustainability related strategies, including working with SWALCO to finalize and distribute a request for proposal for commercial garbage and recycling franchise, evaluating possible programs for food scrap recycling and conversion of Village vehicles to natural gas, and continuing to pursue grant money for energy audits and lighting efficiency improvements. *The Village awarded a Commercial Garbage and Recycling franchise to Groot, and was also able to obtain additional grant money for energy audits and lighting efficiency improvements.*
3. Conduct an Employee Classification, Salary and Benefits Survey. If funding is available, the Village will conduct a comprehensive employee classification, salary and benefits survey for non-union employees (approximately 56 positions). The Village has conducted such studies approximately every 10 years, and the last comprehensive study was conducted in January of 2013. *The Village distributed a Request for Proposal (RFP) and received five responses, however those proposals were significantly higher than the funding included in the Village budget. Therefore, the Staff is interviewing the top firms to determine whether or not the project cost can be reduced or split up over two budget years.*
4. Sale of Village Property. Village staff recently worked with the Parks and Recreation Committee and Village Board to identify the benefits of selling the Bolander Property. Staff will work with the Village real estate listing agent on promoting the sale of the property, and once sold will reallocate Village staff and resources to other facilities and locations and ensure a smooth transition. *The Village received several offers for the purchase of the Bolander property, and have entered into a real estate contract with Swanson Development for purchase and development of the property. Swanson Development has filed all of their applications for the Plan Commission and is currently going through the review process.*

5. Develop a Communication Strategy. The Village takes great pride in its transparency and communication with residents and businesses, through the Village website, newsletters, e-blasts and use of social media. Village Staff recently developed a transparency page on the website where various items can be located without having to search the entire site.
6. Update Financial Procedures Manuals. Staff is currently in the process of completing procedure manuals for all financial related tasks which include payroll, accounts payable and cash receipting.

### **2014-15 Goals**

1. Continue Downtown Parking Lot Improvements (east side of Milwaukee Ave.). The Village will continue to work with property owners on the east side of Milwaukee Avenue to purchase or lease property for parking lot improvements, with the long term goals of constructing a parking structure as well as surface lot improvements prior to the expiration of the TIF District in 2021.
2. Conduct Employee Classification Salary and Benefit Survey. Staff is currently reviewing proposals from companies to conduct a study, and determine whether or not funding is available.
3. Green Strategies. Village Staff will continue to review opportunities to increase Village environmental and sustainability related strategies, including working with SWALCO and working with the newly created Village Sustainability Commission (formerly the Keep Libertyville Beautiful Commission).
4. Evaluate Sale of Licensed Properties. Over many years the Village has approved "License Agreements" to allow adjoining property owners to utilize unimproved Village property (typically unimproved street right-of-ways or alleys) for improvements such as landscaping, fencing, etc. Staff will work with the Village Attorney to determine a process for allowing adjacent property owners to acquire any unimproved and unnecessary property so that it can become productive taxable property.
5. Implement Time and Attendance System. The Village recently contracted with Executime Software and will be implementing a Village-wide time keeping solution to record hours worked. The collection of hours worked will be electronically imported into the payroll software in order to standardize this process.

## Performance Data

	<b>Actual 2010-11</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Estimate 2013-14</b>
<b><i>Output Measures</i></b>				
Accounts Payable Checks/ACH Issued	4,501	4,552	4,525	4,784
Purchase Orders Issued	147	203	361	350
Payroll Check/Direct Deposits Issued	7,376	7,321	7,007	7,207
Vehicle Licenses Processed	14,485	15,416	15,650	15,700
Utility Bills	44,976	44,848	45,324	45,400
Birth and Death Certificate Filed and Registered	N/A	6,569	6,656	6,600
Freedom of Information Act Requests Processed	195	244	274	240
<b><i>Effectiveness Measures</i></b>				
GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
GFOA Certificate Achievement Award	Yes	Yes	Yes	Yes
Bond Rating	Aa2	Aa2	Aa2	Aa2

DEPARTMENT SUMMARY

	2011-12	2012-13	2013-14	2013-14	2014-15
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
LIQUOR LICENSES	79,225	79,050	77,000	82,000	85,000
OTHER LICENSES	16,800	18,365	17,000	18,000	18,000
BIRTH/DEATH CERTIFICATES	205,378	269,396	270,000	270,000	270,000
TOTAL	301,403	366,811	364,000	370,000	373,000

EXPENDITURES

SALARIES & WAGES	565,567	577,313	657,670	607,385	629,130
EMPLOYEE BENEFITS	293,132	262,677	292,910	273,227	275,475
CONTRACTUAL	215,936	243,488	266,180	246,552	267,365
UTILITIES	8,616	7,939	9,000	8,600	9,000
COMMODITIES	71,974	66,471	83,260	81,890	82,650
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	11,388	13,183	11,800	11,868	11,800
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	1,166,613	1,171,071	1,320,820	1,229,522	1,275,420

PERSONNEL

VILLAGE ADMINISTRATOR	1	1	1	1	1
ASSISTANT VILLAGE ADMINISTRATOR	1	1	1	1	1
EXECUTIVE SECRETARY	1	1	1	1	1
FINANCE DIRECTOR	1	1	1	1	1
ASSISTANT FINANCE DIRECTOR	0	1	1	1	1
SENIOR ACCOUNTANT	1	0	0	0	0
ACCOUNTING ASSISTANT	3	3	3	3	3
CASHIER/RECEPTIONIST	1	1	1	1	1
ADMINISTRATIVE SECRETARY	0	0	0	0	0
TOTAL	9	9	9	9	9

## ADMINISTRATION

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
Village Administrator	1 (70%)	1 (70%)	\$152,065
Assistant Village Administrator	1 (90%)	1 (90%)	113,140
Executive Secretary	1	1	57,420
Director of Finance	1 (75%)	1 (75%)	118,110
Assistant Director of Finance	1 (50%)	1 (50%)	42,065
Accounting Assistants	1 (50%) 1 (35%) 1(30%)	1 (50%) 1 (35%) 1(30%)	57,480
Cashier/Receptionist	1 (60%)	1 (60%)	31,905
Cashier/Receptionists (Part-time)			18,945
Communications Specialist (Part-time)			18,000
ICMA Contribution (Village Administrator)			<u>20,000</u>
			\$629,130

### Account Detail

#### 720 Insurance

Medical	\$139,765
Dental	10,630
Life	<u>1,080</u>
	\$151,475

#### 721 IRMA

Annual Contribution	\$108,685
Deductible	<u>1,000</u>
	\$109,685

#### 726 Travel/Training/Subscription/Dues

Conferences, Training	\$3,200
Dues	6,300
Meetings, Seminars	<u>2,000</u>
	\$11,500

#### 728 Technical Services

Actuary- Pensions	\$4,300
OPEB Report	2,500
Wage Study	<u>20,000</u>
	\$26,800

#### 743 Publications

Village Views (4 Publications)	\$11,400
Legal Notices	1,000
Updating Village Code	<u>4,200</u>
	\$16,600

#### 744 Printing

Village Views	\$8,500
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#### 746 Employee Programs

Employee Picnic	\$450
Wellness Incentive Program	8,500
Employee Training	<u>5,000</u>
	\$13,950

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

ADMINISTRATION & FINANCE 01-01

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- 701 SALARIES - FULL TIME	565,567	577,313	657,670	607,385	629,130
TOTAL SALARIES & WAGES	565,567	577,313	657,670	607,385	629,130
2- 720 INSURANCE	132,665	154,368	156,060	156,627	151,475
2- 740 SICK LEAVE BUY BACK	46,144	0	0	0	0
2- 793 EMPLOYER CONTRIBUTION - IMRF	77,758	70,950	91,950	80,600	82,100
2- 794 EMPLOYER CONTRIBUTION - FICA	36,565	37,359	44,900	36,000	41,900
TOTAL EMPLOYEE BENEFITS	293,132	262,677	292,910	273,227	275,475
3- 716 VITAL RECORDS	53,345	88,281	90,000	85,000	90,000
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	130,053	119,074	118,930	107,382	109,685
3- 725 AUDIT SERVICES	21,435	23,098	23,100	20,930	21,930
3- 728 TECHNICAL SERVICES	4,326	6,838	14,800	14,200	26,800
3- 745 SECTION 125 ADMINISTRATIVE FEES	6,404	5,733	5,350	5,105	5,000
3- 746 EMPLOYEE PROGRAMS	373	464	14,000	13,935	13,950
TOTAL CONTRACTUAL	215,936	243,488	266,180	246,552	267,365
4- 710 TELEPHONE	8,616	7,939	9,000	8,600	9,000
TOTAL-UTILITIES	8,616	7,939	9,000	8,600	9,000
5- 722 POSTAGE	8,480	8,710	14,000	17,300	17,500
5- 723 OFFICE SUPPLIES	11,069	8,607	12,500	12,500	12,500
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	9,978	12,377	11,500	10,750	11,500
5- 736 CREDIT CARD/BANK FEES	13,689	10,995	12,000	11,000	11,000
5- 743 PUBLICATION	17,610	16,933	16,400	16,200	16,600
5- 744 PRINTING	5,018	2,908	10,910	8,490	8,500
5- 791 VEHICLE REPLACEMENT FEES	4,755	4,750	4,750	4,750	3,900
5- 799 MISCELLANEOUS	1,375	1,191	1,200	900	1,150
TOTAL COMMODITIES	71,974	66,471	83,260	81,890	82,650
6- 790 CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
7- 713 MAINTENANCE COPY MACHINES	6,702	6,421	5,400	5,400	5,400
7- 714 MAINTENANCE MOTOR VEHICLES	4,000	5,900	5,900	5,900	5,900
7- 715 MAINTENANCE OTHER EQUIPMENT	686	862	500	568	500
TOTAL REPAIRS & MAINTENANCE	11,388	13,183	11,800	11,868	11,800
8- 798 TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0
TOTAL TRANSFERS	0	0	0	0	0
TOTAL ADMINISTRATION/FINANCE	1,166,613	1,171,071	1,320,820	1,229,522	1,275,420

## **LEGAL SERVICES**

Includes Legal services related to general counsel, prosecution, labor counsel, litigation, and special projects. Legal services are provided through outside legal firms.

### DEPARTMENT SUMMARY

	2011-12	2012-13	2013-14	2013-14	2014-15
<u>REVENUE</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>APPROVED</u>
LEGAL & OTHER FEE REIMBURSEMENT	62,348	24,594	5,000	12,000	5,000
<u>EXPENDITURES</u>					
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	495,200	592,061	402,100	428,400	394,000
UTILITIES	0	0	0	0	0
COMMODITIES	0	0	0	0	0
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	0	0	0	0	0
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	495,200	592,061	402,100	428,400	394,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

LEGAL 01-13

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
3- 776 VILLAGE ATTORNEY-GEN. REPRESENTATION	275,043	263,918	240,000	305,000	280,000
3- 777 VILLAGE PROSECUTOR	40,061	61,888	58,000	55,000	60,000
3- 778 LABOR COUNSEL	80,554	171,477	40,000	45,000	35,000
3- 779 LITIGATION	97,474	92,279	60,000	20,000	15,000
3- 781 ADMINISTRATIVE ADJUDICATOR	1,870	2,423	4,000	3,400	4,000
3- 799 MISCELLANEOUS	198	76	100	-	-
TOTAL CONTRACTUAL	495,200	592,061	402,100	428,400	394,000
TOTAL LEGAL EXPENDITURES	495,200	592,061	402,100	428,400	394,000

## **PUBLIC BUILDINGS**

This section provides for the upkeep of the Village Hall and Schertz Municipal Buildings. It includes such things as custodial services and repair/maintenance services. Capital improvements to public buildings are funded by the Public Buildings Improvement Fund and the Hotel/Motel Tax Fund.

### **2014-15 Goals**

1. To maintain Municipal Buildings in good repair and within the budget.
2. Continue to research the outsourcing along with the combination of contracts for building maintenance functions.

#### DEPARTMENT SUMMARY

	2011-12	2012-13	2013-14	2013-14	2014-15
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	8,496	2,124	0	0	0
CONTRACTUAL	7,560	6,922	6,880	5,660	6,085
UTILITIES	1,747	1,609	2,400	2,400	2,400
COMMODITIES	1,339	2,009	2,700	2,500	2,700
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	39,314	40,960	43,750	44,690	81,755
TRANSFERS	25,000	25,000	25,000	25,000	25,000
DEBT	0	0	0	0	0
TOTAL	83,456	78,624	80,730	80,250	117,940

#### Account Detail

##### **712 Maintenance – Village Hall**

Cleaning Services	\$7,000
Janitorial Supplies	2,000
Heating/AC Repairs	1,500
Sprinklers/Extinguishers	2,800
Elevator Maintenance	1,400
Lighting Upgrade	14,975
Other	<u>2,640</u>
	<b>\$32,315</b>

##### **713 Maintenance – Schertz Building**

Cleaning Services	\$14,000
Janitorial Supplies	3,500
Heating/AC Repairs	8,000
Sprinkler/Extinguishers	2,225
Elevator Maintenance	1,400
Lighting Upgrade	14,765
Other	<u>4,700</u>
	<b>\$48,590</b>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
PUBLIC BUILDINGS 01-17

BUDGETED EXPENDITURES	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 APPROVED
1- 701 SALARIES	-	-	-	-	-
TOTAL SALARIES & WAGES	0	0	0	0	0
2- 720 INSURANCE	-	-	-	-	-
2- 747 UNEMPLOYMENT	8,496	2,124	-	-	-
TOTAL EMPLOYEE BENEFITS	8,496	2,124	0	0	0
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	7,560	6,922	6,880	5,660	6,085
TOTAL CONTRACTUAL	7,560	6,922	6,880	5,660	6,085
4- 709 NORTH SHORE GAS	1,747	1,609	2,400	2,400	2,400
TOTAL UTILITIES	1,747	1,609	2,400	2,400	2,400
5- 706 MATERIALS AND SUPPLIES	115	0	0	0	0
5- 752 UNIFORMS	0	0	0	0	0
5- 791 VEHICLE REPLACEMENT COSTS	0	0	0	0	0
5- 799 MISCELLANEOUS	1,224	2,009	2,700	2,500	2,700
TOTAL COMMODITIES	1,339	2,009	2,700	2,500	2,700
7- 712 MAINTENANCE - VILLAGE HALL	10,929	12,608	12,400	13,480	32,315
7- 713 MAINTENANCE - SCHERTZ BUILDING	27,788	27,502	30,500	30,360	48,590
7- 714 MAINTENANCE - MOTOR VEHICLE	850	850	850	850	850
7- 762 CIVIC CENTER	-253	0	0	0	0
TOTAL REPAIRS & MAINTENANCE	39,314	40,960	43,750	44,690	81,755
8- 789 TRANSFER BUILDING IMPROVEMENT FUND	25,000	25,000	25,000	25,000	25,000
TOTAL TRANSFERS	25,000	25,000	25,000	25,000	25,000
 TOTAL PUBLIC BUILDINGS EXPENDITURES	 83,456	 78,624	 80,730	 80,250	 117,940

## **COMMUNITY ORGANIZATIONS AND ACTIVITIES**

Includes expenditures for community organizations and activities which receive funding from the Village.

### DEPARTMENT SUMMARY

	2011-12	2012-13	2013-14	2013-14	2014-15
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	36,220	36,169	37,000	35,200	36,200
UTILITIES	0	0	0	0	0
COMMODITIES	149,220	149,219	153,250	144,546	158,000
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	0	0	0	0	0
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	<u>185,440</u>	<u>185,388</u>	<u>190,250</u>	<u>179,746</u>	<u>194,200</u>

(1) Beginning with the 2010-11 Fiscal Year, Village Received \$5,000 in sponsorship revenue for fireworks.

#### **Account Detail**

#### **761 Special Events**

Fireworks \$15,000

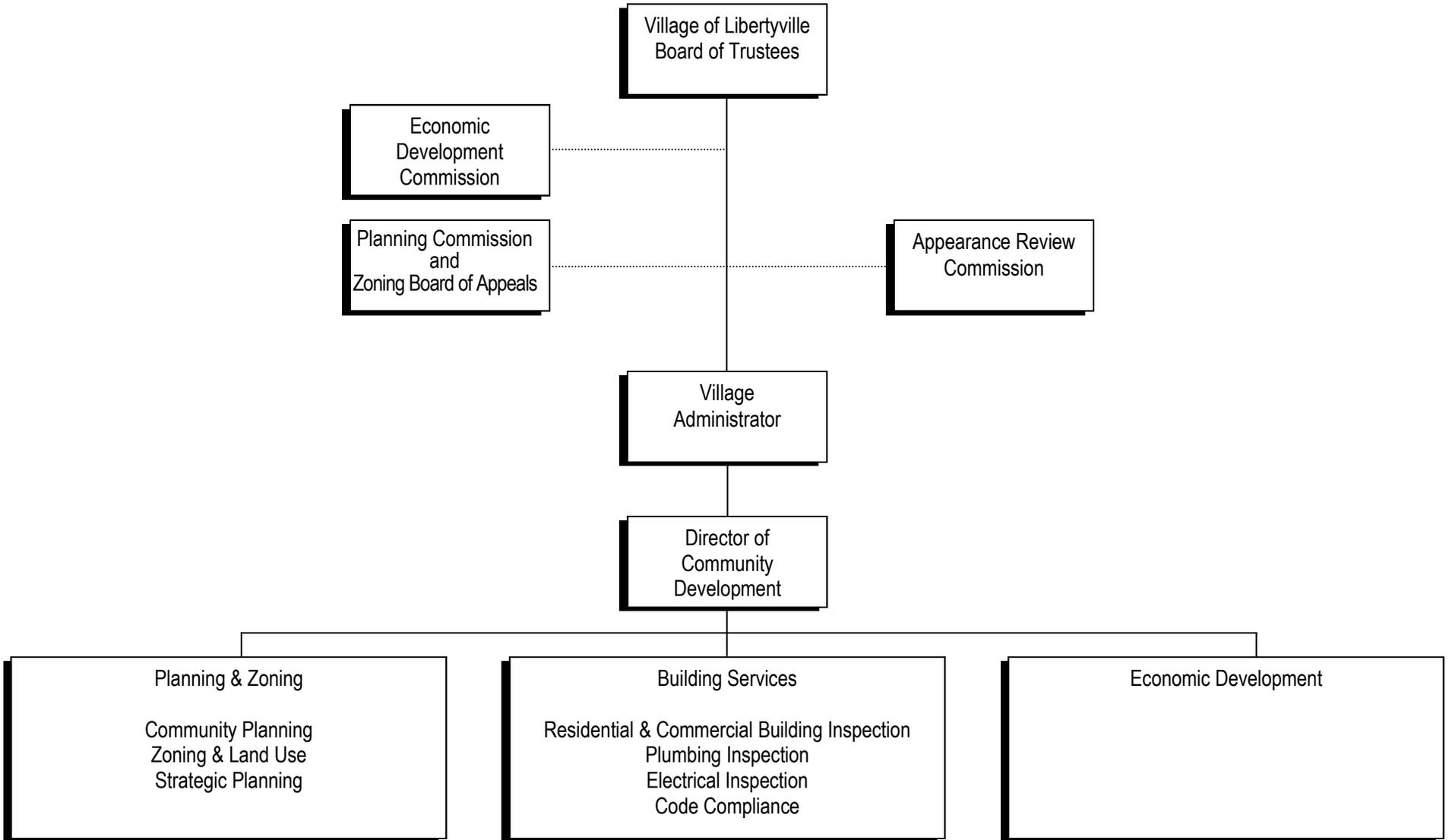
VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 COMMUNITY ORGANIZATIONS AND ACTIVITIES 1-16

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
3- 750 DIAL-A-RIDE	11,020	10,969	11,000	10,000	11,000
3- 767 MOSQUITO CONTROL	25,200	25,200	26,000	25,200	25,200
TOTAL CONTRACTUAL	36,220	36,169	37,000	35,200	36,200
5- 754 NORTHERN IL SPECIAL RECREATION ASSN	134,220	134,219	138,250	138,246	143,000
5- 761 SPECIAL EVENTS (1)	15,000	15,000	15,000	6,300	15,000
5- 799 MISCELLANEOUS					
TOTAL COMMODITIES	149,220	149,219	153,250	144,546	158,000
TOTAL COMMUNITY ORGANIZATIONS & ACTIVITIES	185,440	185,388	190,250	179,746	194,200

(1) Donations will be used to offset costs.

# **COMMUNITY DEVELOPMENT DEPARTMENT**

# Community Development



## **COMMUNITY DEVELOPMENT**

The Community Development Department is comprised of two divisions, being the Planning Division and the Building Division. The Department provides staff support and recommendations to the Appearance Review Commission, Economic Development Commission, Plan Commission, Zoning Board of Appeals, and Comprehensive Plan Committee. The Department is also responsible for all aspects of community development, including community planning, zoning administration, review of construction plans for compliance with local building and fire codes, and all residential, commercial, plumbing, electrical, and code compliance inspections. The Department is improving communication and services by consolidating development procedures and opening communication channels between the Planning and Building Divisions. The Department is constantly striving to assist homeowners and contractors to become a community resource.

### **2013-14 Goals**

1. **Historic Preservation.** The Department will guide the Commission on creation of a local landmarking process and specific procedures for creation of historic districts, to be completed by April 2014. *While awaiting for appointments to be made, Staff continues to research alternative landmarking procedures for recommendation to the Commission.*
2. **Economic Development.** The Department will continue to review and implement the Economic Development strategy with emphasis on properties in the Route 53 corridor, offering assistance to Motorola Mobility in re-tenanting their property, and marketing of the Bolander property. *Economic Development Staff attended and monitored the Route 53 Blue Ribbon Committee meetings, worked directly with the broker for re-tenanting the Motorola Mobility site, and assisted Administration in securing a contract to sell the Bolander property.*
3. **On-Line Submittals and Payment.** The Department will investigate on-line submittal of basic building permits, such as fences and decks, and payments for electrical licenses, to be offered by fall 2013. *On-line scheduling of inspections is currently offered along with payment for electrical licenses. Staff will seek additional funding to implement on-line submittal for basic building permits.*
4. **Greening of Village Codes.** The Plan Commission and Staff will review means of greening the Zoning Code such as alternate paving methods. *Concentrated efforts have been made through the assistance of the Engineering Division to implement Best Management Practices such as bio-swales and greening of parking lots. Staff is currently researching proposed changes to the Zoning Code for recommendation to the Plan Commission.*
5. **Sign Ordinance.** The Plan Commission will complete the work on the proposed update to the Sign Ordinance by April 30, 2014. *The Plan Commission completed its work on the draft of the Ordinance and is awaiting for submittal to the Sign Task Force for review and recommendation prior to the public hearing.*
6. **Public Water System.** The Department will continue to assist the Public Works Department in administering enforcement of public water system protection requirements such as backflow prevention devices related to existing businesses. *Staff assisted the Public Works Department on backflow prevention devices at numerous sites in the Village and will continue to partner in enforcement measures.*

7. Marketing. Further the three (3) priorities of the Marketing Committee, specifically promoting Shop 60048, marketing to the Great Lakes Naval Station, and increasing web optimization available features and use of social media. *The Division marketed the Village through print, the Village website, and assisted Administration in the use of social media.*

### **2014-15 Goals**

1. On-Line Submittals and Payment. The Department will continue to provide for streamlining of the review process by allowing for on-line submittals for basic building permits.
2. Public Water System. The Department will continue to assist the Public Works Department with administering enforcement of water and sewer backflow protection provisions for the Village water supply and sewer systems. The Department will also assist in developing recommendations for on-line and other registration procedures for backflow prevention devices and grease trap systems.
3. Building Code Updates. The Department will review the new 2015 ICC and related codes in preparation for proposing appropriate modifications to keep the Village codes current with technology and consistent for customers while addressing issues unique to the community.
4. Economic Development. The Division will assist the Mayor's office in staffing the Route 53 Finance and Land Use Committee, implementing the Economic Development Strategy, and by further marketing vacant properties and spaces.
5. Marketing. The Department will continue to focus on the priorities set by Board adopted policies including promotion of the Shop 60048 message, marketing to the regular stream of visitors at the Great Lakes Naval Station, and making information available through the Village website and social media.
6. Historic Preservation. The Department will continue to formulate procedures and policies for Commission review and adoption such as landmarking procedures and historic districts.

DEPARTMENT SUMMARY

	2011-12	2012-13	2013-14	2013-14	2014-15
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
BUILDING PLAN REVIEW FEES (1)	64,317	0	0	0	0
BUILDING PERMITS	602,055	860,502	715,000	800,000	750,000
ZONING FEES	33,330	51,515	25,000	25,000	25,000
ELEVATOR INSPECTION FEES	27,678	34,925	33,000	43,000	43,000
TOTAL	727,380	946,942	773,000	868,000	818,000

EXPENDITURES					
SALARIES & WAGES	867,936	884,448	927,835	927,835	959,580
EMPLOYEE BENEFITS	339,196	333,474	371,370	369,490	378,310
CONTRACTUAL	65,092	72,268	76,725	60,089	118,705
UTILITIES	3,784	3,968	4,500	4,500	4,500
COMMODITIES	24,867	27,261	32,935	71,465	73,755
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	10,164	10,463	11,180	11,180	11,180
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL COMMUNITY DEVELOPMENT	1,311,039	1,331,882	1,424,545	1,444,559	1,546,030

(1) BEGINNING IN 2012-13 PLAN REVIEW FEES ARE COMBINED WITH BUILDING PERMIT FEES

PERSONNEL					
DIRECTOR OF COMMUNITY DEVELOPMENT	1	1	1	1	1
ECONOMIC DEVELOPMENT COORDINATOR	1	1	1	1	1
<u>PLANNING</u>					
SENIOR PLANNER	1	1	1	1	1
ASSOCIATE PLANNER	1	1	1	1	1
ADMINISTRATIVE SECRETARY	1	1	1	1	1
<u>BUILDING SERVICES</u>					
BUILDING COMMISSIONER	1	1	1	1	1
BUILDING INSPECTOR	0	0	0	0	0
PLAN REVIEWER	1	1	1	1	1
ELECTRICAL INSPECTOR	1	1	1	1	1
PLUMBING INSPECTOR	1	1	1	1	1
CODE COMPLIANCE INSPECTOR	0	0	0	0	0
CODE COMPLIANCE/BUILDING INSPECTOR	1	1	1	1	1
SECRETARY	1	1	1	1	1
TOTAL	11	11	11	11	11

## PLANNING DIVISION

The Planning Division purposes are: 1) to provide staff support and assistance to the Village Board, the Plan Commission, Zoning Board of Appeals, Economic Development Commission, Appearance Review Commission, and the public with development and planning-related activities; 2) to perform the day-to-day administration of the Village's established development review process; 3) to assist the Village Board, Village departments and the public in the areas of planning research, ordinance interpretation, census information, and economic development data, and 4) update, monitor and implement the Village's Comprehensive Plan.

### **Performance Data**

	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Estimate 2013-14</b>
<b><i>Output Measures</i></b>			
Number of Zoning Reviews	1,050	889	1,000
Number of Zoning Certificate Issued	844	909	900
Number of Staff Review of Appearance Proposals (Adopted May 2011)	71	50	75
Number of Staff Review of Appearance Proposals Approved	30	30	40
<b><i>Effectiveness Measures</i></b>			
Number of Appearance Review Commission, Plan Commission and Zoning Board of Appeals Applications per Planner (2 Full-Time Employees)	86	56	60
Meetings Regarding Projects	309	227	275
Zoning Inspections	495	570	600
Contacts Regarding Potential New Businesses/Relocations, etc.	285	310	280

COMMUNITY DEVELOPMENT - PLANNING DIVISION

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
Director of Community Development	1	1	\$149,520
Senior Planner	1	1	93,855
Administrative Secretary	1	1	64,785
Associate Planner	1	1	56,310
			\$364,470

**Account Detail**

**720 Insurance**

Medical	\$65,240
Dental	5,035
Life	<u>465</u>
	\$70,740

**726 Travel/Training/Subscription/Dues**

Training Conference	\$2,500
Dues	2,820
Subscriptions/Books	<u>80</u>
	\$5,400

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 COMMUNITY DEVELOPMENT-PLANNING 01-03-01

			2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - ADMINISTRATIVE STAFF	331,547	327,625	350,210	350,210	364,470
		TOTAL SALARIES AND WAGES	331,547	327,625	350,210	350,210	364,470
2-	720	INSURANCE	59,418	59,481	68,015	66,593	70,740
2-	793	EMPLOYER CONTRIBUTION - IMRF	44,678	40,660	50,000	50,000	49,545
2-	794	EMPLOYER CONTRIBUTION - FICA	23,432	22,985	24,780	24,780	25,305
		TOTAL EMPLOYEE BENEFITS	127,528	123,126	142,795	141,373	145,590
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	6,041	5,531	5,485	4,525	4,865
3-	742	PRINTING AND PHOTOPROCESSING	3,999	3,593	4,710	4,660	4,710
		TOTAL CONTRACTUAL	10,040	9,124	10,195	9,185	9,575
4-	710	TELEPHONE	1,892	1,984	2,200	2,200	2,200
		TOTAL UTILITIES	1,892	1,984	2,200	2,200	2,200
5-	706	MATERIALS AND SUPPLIES	2,816	2,595	3,500	3,200	3,500
5-	722	POSTAGE	516	894	1,000	950	1,000
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	4,124	5,183	5,500	4,930	5,400
5-	799	MISCELLANEOUS	323	332	350	350	350
		TOTAL COMMODITIES	7,779	9,004	10,350	9,430	10,250
6-	790	CAPITAL OUTLAYS					
		TOTAL CAPITAL	0	0	0	0	0
7-	714	MAINTENANCE MOTOR VEHICLE (Fees)	650	1,330	1,330	1,330	1,330
		TOTAL REPAIRS & MAINTENANCE	650	1,330	1,330	1,330	1,330
		TOTAL PLANNING EXPENDITURES	479,436	472,193	517,080	513,728	533,415



## BUILDING SERVICES

The Building Division is responsible for administration of the village building construction codes, the property maintenance codes, the elevator safety program, and the facilities management of Public Buildings. The Division reviews building construction plans, issues permits, inspects work, and reviews building occupancies for compliance with applicable building, plumbing, electrical, and mechanical and other codes. The Division investigates and inspects existing structures and premises where safety, health, and welfare of residents warrant compliance with the property maintenance code. The Division administers a professional electrician license and registration program developing and administering exams to qualified applicants. Division Staff provide assistance to residents and contractors who have concerns and questions regarding all manner of construction related issues in their buildings.

### Performance Data

	Actual 2010-11	Actual 2011-12	Actual 2012-13	Estimate 2013-14
<b><i>Output Measures</i></b>				
Residential Permit Projects	943	995	944	960
Commercial Permit Projects	187	201	278	280
Sign Permit Projects	174	184	129	130
Total Permit Projects	1,304	1,380	1,351	1,370
Total Individual Permits Issues	1,685	1,732	2,204	2,250
Total Plans Reviewed	1,298	1,019	1,813	1,830
Total Inspections Performed	5,319	5,608	5,257	5,360
Elevator Certificates Issued	356	356	356	356
Electrician Certificates Issued	286	289	306	306
<b><i>Effectiveness Measures</i></b>				
Building Permit & Review Fees	607,782	666,372	860,502	745,000
<b><i>Efficiency Measures</i></b>				
<b><i>New Construction</i></b>				
Review ≤ 2 weeks	92%	93%	94%	94%
Review ≤ 3 weeks	99%	99%	99%	99%
<b><i>Minor project permits (Deck, fences, etc)</i></b>				
Review ≤ 1 day	99%	99%	99%	99%

COMMUNITY DEVELOPMENT - BUILDING DIVISION

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
Building Commissioner	1	1	\$114,322
Plan Reviewer	1	1	91,542
Electrical Inspector	1	1	85,007
Plumbing Inspector	1	1	78,854
Building/Code Inspector	1	1	65,750
Secretary	1	1	61,665
			\$497,140

**Account Detail**

**720 Insurance**

Medical	\$78,485
Dental	5,995
Life	<u>635</u>
	\$85,115

**721 IRMA**

Annual Contribution	\$12,160
Deductible Losses	<u>2,000</u>
	\$14,160

**726 Travel/Training/Subscription/Dues**

Dues/Memberships	\$650
Training	1,400
Certification & Licensing	<u>2,100</u>
	\$4,150

**728 Technical Services**

Elevator Inspection	\$17,000
Plan Review Services	<u>5,000</u>
	\$22,000

**743 Printing and Publication**

Code Books	\$2,000
Forms	600
Miscellaneous	<u>1,200</u>
	\$3,800

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
COMMUNITY DEVELOPMENT- BUILDING SERVICES 01-03-02

			2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - FULL TIME	450,801	467,620	483,915	483,915	497,140
		TOTAL SALARIES & WAGES	450,801	467,620	483,915	483,915	497,140
2-	720	INSURANCE	79,483	79,559	81,825	81,461	85,115
2-	747	UNEMPLOYMENT					
2-	793	EMPLOYER CONTRIBUTION - IMRF	61,321	58,608	69,200	69,200	67,610
2-	794	EMPLOYER CONTRIBUTION - FICA	33,279	34,666	37,020	37,020	38,030
		TOTAL EMPLOYEE BENEFITS	174,083	172,833	188,045	187,681	190,755
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	17,602	13,828	14,705	11,310	14,160
3-	728	TECHNICAL SERVICES *	20,972	25,337	22,000	21,800	22,000
		TOTAL CONTRACTUAL	38,574	39,165	36,705	33,110	36,160
4-	710	TELEPHONE	1,892	1,984	2,300	2,300	2,300
		TOTAL UTILITIES	1,892	1,984	2,300	2,300	2,300
5-	706	MATERIALS AND SUPPLIES	1,501	2,438	2,000	2,000	2,000
5-	723	OFFICE SUPPLIES	2,676	3,268	2,800	2,800	2,800
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	3,273	3,396	4,000	4,015	4,150
5-	729	REIMBURSABLE EXPENSES	288	0	600	40,600	40,600
5-	743	PRINTING AND PUBLICATION	2,717	517	3,000	2,725	3,800
5-	799	MISCELLANEOUS	171	0	400	400	400
		TOTAL COMMODITIES	10,626	9,619	12,800	52,540	53,750
6-	790	CAPITAL OUTLAYS					
		TOTAL CAPITAL	0	0	0	0	0
7-	714	MAINTENANCE VEHICLES	7,900	7,750	7,750	7,750	7,750
7-	715	MAINTENANCE OTHER EQUIPMENT	1,614	1,383	2,100	2,100	2,100
		TOTAL REPAIRS & MAINTENANCE	9,514	9,133	9,850	9,850	9,850
		TOTAL BUILDING SERVICES EXPENDITURES	685,490	700,354	733,615	769,396	789,955

\* COST OF ELEVATOR INSPECTIONS AND PLAN REVIEWS ARE OFFSET BY FEES.

**COMMUNITY DEVELOPMENT – ECONOMIC DEVELOPMENT**

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
Economic Development Coordinator	1	1	\$97,970

**Account Detail**

**720 Insurance**

Medical	\$19,500
Dental	1,525
Life	<u>120</u>
	\$21,145

**728 Technical Services**

Design Services	\$175
Site Listing Service	2,800
Web Fees	1,100
Commercial Real Estate Data	<u>900</u>
	\$4,975

**726 Travel/Training/Subscription/Dues**

AICP/APA	\$625
National Historic Trust	250
Lake County Partners	3,625
International Council of Shopping Centers	720
Training	475
Retail Conference	210
National Retailer Conference	<u>1,850</u>
	\$7,755

**729 Economic Development Incentives**

Sales Tax Incentives	\$35,000
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VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

COMMUNITY DEVELOPMENT- ECONOMIC DEVELOPMENT 01-03-03

			2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - FULL TIME	85,588	89,203	93,710	93,710	97,970
		TOTAL SALARIES & WAGES	85,588	89,203	93,710	93,710	97,970
2-	720	INSURANCE	19,753	19,774	20,335	20,241	21,145
2-	793	EMPLOYER CONTRIBUTION - IMRF	11,635	11,181	13,025	13,025	13,325
2-	794	EMPLOYER CONTRIBUTION - FICA	6,197	6,560	7,170	7,170	7,495
		TOTAL EMPLOYEE BENEFITS	37,585	37,515	40,530	40,436	41,965
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	1,512	1,385	1,375	1,135	1,220
3-	728	TECHNICAL SERVICES	543	1,910	2,150	1,440	4,975
3-	729	ECONOMIC DEVELOPMENT INCENTIVES	10,933	17,684	23,000	11,459	35,000
3-	741	PROMOTION & ACTIVITIES	3,490	3,000	3,300	3,760	31,775
		TOTAL CONTRACTUAL	16,478	23,979	29,825	17,794	72,970
5-	706	MATERIALS AND SUPPLIES	194	557	500	500	400
5-	722	POSTAGE	252	257	600	450	600
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	4,710	7,092	7,785	7,745	7,755
5-	743	PRINTING AND PUBLICATION	1,306	732	900	800	1,000
5-	799	MISCELLANEOUS					
		TOTAL COMMODITIES	6,462	8,638	9,785	9,495	9,755
		TOTAL ECONOMIC DEVELOPMENT EXPENDITURES	146,113	159,335	173,850	161,435	222,660



## **CENTRAL BUSINESS DISTRICT PARKING**

The Central Business District Parking area (C.B.D.) was established to keep an accounting of the expenditures which are associated with the operation of parking lots in the C.B.D. The parking lots are used by shoppers, and employees. The Village has direct ownership of several parking lots and lease agreements with the owners of the remaining parking lots in the area. The Village completed construction of a three level parking structure in 2009. The construction was financed using Tax Increment Financing (TIF) funds.

In addition to providing public parking, the Village plows snow, cuts grass, patches potholes, stripes and performs other maintenance functions for these areas. Enforcement of C.B.D. parking regulations is accomplished using Community Service Officers.

### **2014-15 Goals**

1. To offer sufficient parking for the Central Business District area.
2. To maintain parking areas in good repair.
3. Work with property owners on the east side of Route 21 to develop a plan to rehabilitate ground parking lots.

#### DEPARTMENT SUMMARY

	2011-12	2012-13	2013-14	2013-14	2014-15
REVENUE	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
PARKING FEES-EMPLOYEE PERMITS	5,594	11,190	12,000	12,500	13,000
<b>EXPENDITURES</b>					
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	0	0	5,000	5,000	5,000
UTILITIES	1,761	1,234	1,200	1,400	1,450
COMMODITIES	1,651	6,443	3,450	1,155	3,450
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	13,915	18,070	23,440	27,107	68,695
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	17,327	25,747	33,090	34,662	78,595

**Account Detail**

**706 Material & Supplies**

Parking Tags	950
Fire Extinguishers	500
Miscellaneous	<u>2,000</u>
	\$3,450

**712 Maintenance Building**

CO Detector Testing	\$800
Elevator Maintenance	1,750
Lighting Upgrade	44,640
Miscellaneous	<u>4,500</u>
	\$51,690

**713 Maintenance Parking Lot**

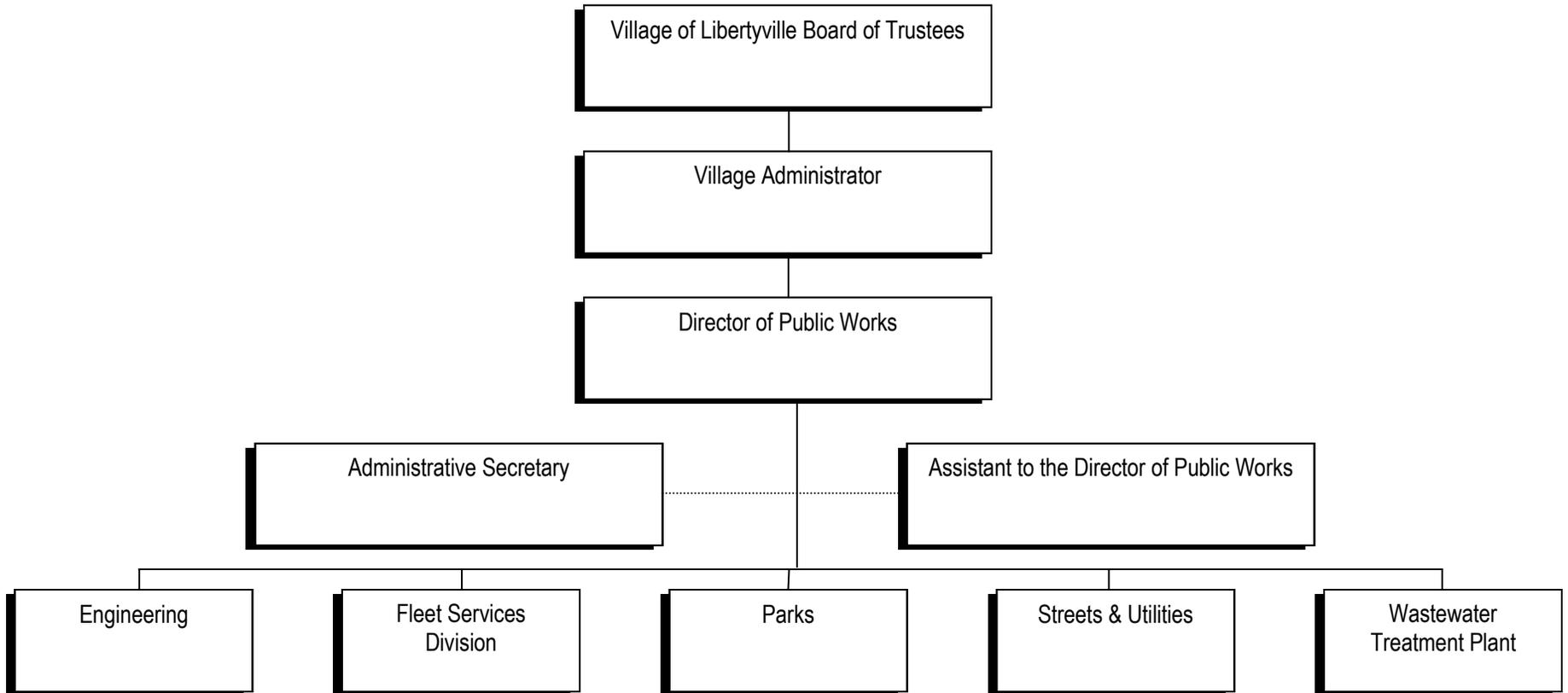
Snow Removal	\$9,000
Civic Center Lot Landscape Maintenance	1,245
Parking Garage Landscape Maintenance	1,275
Downtown Parking Landscape	2,135
Miscellaneous	<u>3,350</u>
	\$17,005

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
CENTRAL BUSINESS DISTRICT PARKING 01-15

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
3- 728 TECHNICAL SERVICES			5,000	5,000	5,000
3- 792 RENT					
TOTAL CONTRACTUAL	0	0	5,000	5,000	5,000
4- 708 ELECTRICITY					
4- 710 TELEPHONE	1,761	1,234	1,200	1,400	1,450
TOTAL UTILITIES	1,761	1,234	1,200	1,400	1,450
5- 706 MATERIALS AND SUPPLIES	1,651	6,443	3,450	1,155	3,450
5- 799 MISCELLANEOUS	0	0	0	0	0
TOTAL COMMODITIES	1,651	6,443	3,450	1,155	3,450
7- 712 MAINTENANCE BUILDING	7,277	4,665	7,000	6,550	51,690
7- 713 MAINTENANCE PARKING LOTS	6,638	13,405	16,440	20,557	17,005
TOTAL REPAIRS & MAINTENANCE	13,915	18,070	23,440	27,107	68,695
TOTAL CBD PARKING EXPENDITURES	17,327	25,747	33,090	34,662	78,595

# **PUBLIC WORKS**

## Department of Public Works



## **PUBLIC WORKS**

The Public Works Department is comprised of the following operating divisions, specifically: 1) Public Works Administration; 2) Engineering; 3) Streets and Utilities; 4) Wastewater Treatment; 5) Parks Maintenance; 6) Fleet Services; and 7) Refuse & Recycling.

The 44 members of the department provide a full range of community services, and the staff takes pride in being awarded Full Accreditation by the American Public Works Association in 2005 and Re-Accreditation in 2009, an honor bestowed on only 81 other agencies in the United States and Canada.

Department responsibilities include the planning, design and construction of public infrastructure improvements necessary to improve existing infrastructure facilities as well as to accommodate future growth by utilizing in-house professional staff as well as engineering consulting firms operating under staff direction; plan review and field inspection of infrastructure installed by private developers; administration of storm water management and flood plain ordinances; development and updating of Village maps and utility atlases utilizing CADD and GIS; operation and maintenance of the Village water, wastewater collection, storm water drainage, street, sidewalk, signage, street lighting and traffic control systems; snow removal and ice control operations; operation and maintenance of 18 wastewater pump stations and a 4.0 MGD advanced wastewater treatment facility; maintenance of 160 Village vehicles plus numerous pieces of equipment; operation of the fleet fueling system which also serves three other local public agencies; and administration of the vehicle replacement fund; and maintenance and improvement services to the Village of Libertyville's 21 parks which includes 572 acres of land, all community public trees and services to assist recreational services offered by the Village at the two pools, Sports Complex, golf course and maintenance of 160 pieces of equipment for parks, golf course and sports complex.

### **2013-14 Goals**

1. Emerald Ash Borer. Continue with the identification and removal of Emerald Ash Borer (EAB) infested trees. Continue with treating the parkway Ash trees for the EAB throughout the Village. This goal is on-going and subject to funding. *The Village had 791 trees treated and staff is targeting the removal of 243 EAB infested trees.*
2. Village Tree Trimming Program. Restart the tree trimming program. This would allow all the parkway trees to be trimmed on a rotational basis in the Village. This is fully dependent on Village funding. *Tree bids will be in soon and trimming should start this winter.*
3. Adler Pool ADA Compliance. To be fully ADA compliant with the installation of handicap railings, lifts and ramp at Adler pool for the 2013 swim season. This work is to be completed in spring 2013. *All work was completed and the pool passed inspection in the fall of 2013.*
4. Parks Capital Improvements. Update capital improvements plan for the Villages park system. *This goal is on-going.*
5. Road Referendum Pavement Rehabilitation. Complete the first year Road Referendum of road rehabilitation work in 2013. *All the work is complete.*
6. Road Referendum 2014/15 Pavement Rehabilitation Preliminary Work. Commence necessary preliminary work to bid out the second year of road rehabilitation work in 2014.

Work includes survey, design engineering, utility coordination and permit approvals. *Design complete, permits issued and bid dates set.*

7. Pavement Reconstruction Program. Complete the 2013 Pavement reconstruction on Seventh Avenue, Valley Park Drive, and public alley's in 2013. *All work complete.*
8. 2014 APWA Accreditation. Continue to work towards APWA accreditation for summer 2014. *The department is coordinating with APWA to have the 2014 reaccreditation visit in June 2014.*

### **2014-15 Goals**

1. Road Referendum Pavement Rehabilitation. Complete the Second year Road Referendum of road rehabilitation work in 2014.
2. Road Referendum 2015/16 Pavement Rehabilitation Preliminary Work. Commence necessary preliminary work to bid out the third year of road rehabilitation work in 2015. Work includes survey, design engineering, utility coordination and permit approvals.
3. Pavement Reconstruction Program. Complete the 2014 Pavement reconstruction on Seventh Avenue, Kenwood Drive, and public alley's in 2014.
4. 2014 APWA Accreditation. Continue to work towards APWA accreditation for summer 2014.
5. Emerald Ash Borer. Continue with the identification and removal of Emerald Ash Borer (EAB) infested trees. Continue with treating the parkway Ash trees for the EAB throughout the Village. This goal is on-going and subject to funding.
6. Village Tree Trimming Program. Continue the tree trimming program in another part of the Village. This would allow all the parkway trees to be trimmed on a rotational basis. This is fully dependent on funding.
7. Village 50/50 Tree Planting Program. Continue to offer the 50/50 Tree Planting Program to Village residents and to seek grants to offset the Village's portion of the program. This is dependent on funding.
8. Parks System Recycling Program. Start a recycling program in the Parks with the use of new recycling containers.
9. Butler Lake Fishing Pier. Rebuild/replace the fishing pier at Butler Lake after rainfall in April 2013.
10. Parks Capital Improvements. Update capital improvements plan for the Villages park system. This goal is on-going.

## DEPARTMENT SUMMARY

	2011-12	2012-13	2013-14	2013-14	2014-15
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
ENGINEERING FEES	178,255	130,612	75,000	75,000	75,000
HIGHWAYS & BRIDGES (VILLAGE) PROPERTY TAX	476,636	532,335	545,000	507,410	519,000
HIGHWAYS & BRIDGES (TWP) PROPERTY TAX	288,441	282,652	280,000	300,490	306,000
STREET/SIGNAL MAINTENANCE FEES	40,620	80,197	81,315	82,305	83,415
RECYCLING/SWALCO FEE	145,824	88,073	100,000	88,840	83,500
<b>TOTAL PUBLICWORKS</b>	<b>1,129,776</b>	<b>1,113,869</b>	<b>1,081,315</b>	<b>1,054,045</b>	<b>1,066,915</b>
PARKS PROPERTY TAX	354,202	366,718	375,000	359,625	375,000
PARKWAY TREE PROGRAM	4,818	13,117	15,000	16,930	30,000
ROTARY DONATION	7,500	7,500	7,500	7,500	7,500
<b>TOTAL PARKS</b>	<b>366,520</b>	<b>387,335</b>	<b>397,500</b>	<b>384,055</b>	<b>412,500</b>
<b>TOTAL</b>	<b>1,496,296</b>	<b>1,501,204</b>	<b>1,478,815</b>	<b>1,438,100</b>	<b>1,479,415</b>
<b>EXPENDITURES</b>					
SALARIES & WAGES	1,286,950	1,371,528	1,425,300	1,446,973	1,446,860
EMPLOYEE BENEFITS	650,532	652,103	699,350	697,756	720,105
CONTRACTUAL	189,769	207,932	221,820	213,135	227,975
UTILITIES	105,713	104,696	111,550	110,140	119,040
COMMODITIES	456,147	569,071	609,715	616,087	868,110
CAPITAL	0	0	3,200	3,050	5,000
REPAIRS & MAINTENANCE	487,410	573,829	611,425	630,676	704,690
TRANSFERS	5,000	5,000	5,000	5,000	5,000
DEBT	0	0	0	0	0
<b>TOTAL PUBLIC WORKS EXPENDITURES</b>	<b>3,181,521</b>	<b>3,484,159</b>	<b>3,687,360</b>	<b>3,722,817</b>	<b>4,096,780</b>

DEPARTMENT SUMMARY

PERSONNEL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATE	2013-14 APPROVED
<u>ADMINISTRATION AND ENGINEERING</u>					
DIRECTOR OF PUBLIC WORKS	1	1	1	1	1
ADMINISTRATIVE SECRETARY	1	0	0	0	0
ASSISTANT TO THE DIRECTOR OF PUBLIC WORKS	1	1	1	1	1
SENIOR PROJECT ENGINEER	1	1	1	1	1
PROJECT ENGINEER	2	1	1	1	1
ENGINEERING INSPECTOR	1	0	0	0	0
GIS COORDINATOR	1	0	0	0	0
GIS COORDINATOR/ENGINEERING INSPECTOR	0	1	1	1	1
<u>STREETS AND UTILITIES</u>					
STREETS & UTILITY SYSTEMS SUPERINTENDENT	1	1	1	1	1
ASSIST. STREETS & UTILITY SYSTEMS SUPER.	1	1	1	1	1
STREETS SUPERVISOR	0	1	1	1	1
SECRETARY	1	1	1	1	1
PUBLIC WORKS TEAM LEADER	3	0	0	0	0
PUBLIC WORKS MAINTENANCE TECHNICIAN	9	11	9	9	9
UTILITY SUPERVISOR	0	1	1	1	1
UTILITY TECHNICIAN	1	0	1	1	1
WATER SYSTEM SUPERVISOR	1	0	0	0	0
WATER SYSTEM OPERATOR	3	3	3	3	3
WATER METER TECHNICIAN	1	0	1	1	1
<u>PARKS</u>					
PARKS SUPERINTENDENT	1	1	1	1	1
ASSISTANT PARKS SUPERINTENDENT	0	0	0	0	0
PARKS EQUIPMENT SUPERVISOR	1	1	1	1	1
PARKS GROUNDS TECHNICIAN	3	2	2	3	3
ARBORIST	1	1	1	1	1
ASSISTANT ARBORIST	1	1	1	1	1
PARKS FACILITY SPECIALIST	1	1	1	1	1
GOLF MAINTENANCE SPECIALIST	1	1	1	0	0
GOLF COURSE SUPERVISOR	1	1	1	1	1
PARKS GROUND ASSISTANT	0	0	1	1	1
PARKS FACILITY TECHNICIAN	0	0	1	1	1
<u>WASTEWATER TREATMENT PLANT</u>					
WWTP SUPERINTENDENT	1	1	1	1	1
WWTP EQUIPMENT TECHNICIAN	1	1	1	1	1
WWTP OPERATOR II	1	1	1	1	1
WWTP OPERATOR I	2	2	2	2	2
TOTAL	44	38	40	40	40



## **ENGINEERING DIVISION**

The Engineering Division is responsible for recommending improvements, proposing cost estimates, preparing plans, soliciting bids and supervising the construction of public works projects in order to improve the Village infrastructure systems. Reviewing public improvement plans for private developments and inspection of construction is done to ensure its acceptability by the Village. Coordinate and direct engineering consultants retained by the Village. Administer subdivision and watershed development codes. Maintain accurate maps, utility atlases, and project records. Provide recommendations on engineering related.

### **Performance Data**

	<b>Actual 2010-11</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Estimated 2013-14</b>	<b>Projected 2014-15</b>
<b><i>Output Measures</i></b>					
Number of Right-of-Way Permits Issued	100	110	115	130	120
Number of Site Development Permits Issued	5	5	6	5	5
Number of Permit Inspections (Right-of-Way & Site Development)	400	450	475	525	500
<b><i>Effectiveness Measures</i></b>					
Capital Improvement Contracts	9	7	20	15	15
Contract Amounts	\$2,100,700	\$1,750,000	\$2,918,600	\$7,000,000	\$7,500,000
<b><i>Efficiency Measures</i></b>					
Public Improvements by Developers, Inspected Value	\$200,000	\$200,000	\$200,000	\$250,000	\$200,000
Review & Inspection Fees Collected	\$35,000	\$40,000	\$50,000	\$75,000	\$70,000
Number of Staff	4	3.50	3.50	3.50	3.50

PUBLIC WORKS – ENGINEERING

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
Senior Project Engineer	1 (50%)	1 (50%)	\$55,735
Project Engineer	1 (50%)	1 (50%)	37,040
GIS Coordinator/Engineering Inspector	1 (30%)	1 (30%)	24,390
Office Assistant – Part-time			14,205
Engineering Intern			5,500
			<hr/> \$136,870

**Account Detail**

<b>706 Material and Supplies</b>		<b>723 Office Supplies</b>	
Plotter and Drafting Supplies	\$400	Supplies	\$1,600
Surveying Field Supplies	100	Postage	1,500
Miscellaneous	300	Postage Meter	550
First Aid	150	Copier Lease	<u>1,500</u>
Clothing – Uniforms	250		\$5,150
Plotter Paper	<u>300</u>		
	\$1,500	<b>728 Technical Services</b>	
<b>720 Insurance</b>		Blueprint Reproductions	\$50
Medical	\$45,140	Recorded Document Copies	25
Dental	3,505	Publish Prevailing Wage Notice	50
Life	<u>335</u>	NPDES Yearly Report & Training	6,000
	\$48,980	Bridge Inspection	4,000
<b>726 Travel/Training/Subscriptions/Dues</b>		Audiology Testing	195
Professional Registration & Dues	\$1,600	*Plan Review Fee	<u>10,000</u>
Required Seminars/Meetings	750		\$20,320
Publications	<u>140</u>	<b>790 Capital Outlay</b>	
	\$2,490	Scanner (split with W/S)	\$5,000

\*Plan Review Fees will be offset by Plan Review and Inspection Fee Revenue.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
DEPARTMENT OF PUBLIC WORKS ENGINEERING 01-02-01

			2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - FULL TIME	108,309	118,797	125,525	127,746	136,870
		TOTAL SALARIES & WAGES	108,309	118,797	125,525	127,746	136,870
2-	720	INSURANCE	45,553	45,732	47,095	46,882	48,980
2-	740	SICK LEAVE BUYBACK					
2-	747	UNEMPLOYMENT					
2-	793	EMPLOYER CONTRIBUTION - IMRF	19,043	14,830	17,950	17,950	17,865
2-	794	EMPLOYER CONTRIBUTION - FICA	7,999	8,764	9,605	9,605	10,050
		TOTAL EMPLOYEE BENEFITS	72,595	69,326	74,650	74,437	76,895
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	7,702	7,051	6,985	5,765	6,195
3-	728	TECHNICAL SERVICES	7,554	23,643	10,305	20,305	20,320
		TOTAL CONTRACTUAL	15,256	30,694	17,290	26,070	26,515
4-	710	TELEPHONE	1,892	1,984	2,600	2,600	2,600
		TOTAL UTILITIES	1,892	1,984	2,600	2,600	2,600
5-	706	MATERIALS AND SUPPLIES	1,147	1,318	1,900	1,500	1,500
5-	723	OFFICE SUPPLIES	4,008	5,236	5,150	5,150	5,150
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,928	2,402	2,490	2,490	2,490
5-	791	VEHICLE REPLACEMENT FEES	3,590	3,700	3,700	3,700	3,700
5-	799	MISCELLANEOUS					
		TOTAL COMMODITIES	10,673	12,656	13,240	12,840	12,840
6-	790	CAPITAL OUTLAYS	0	0	0	0	5,000
		TOTAL CAPITAL	0	0	0	0	5,000
7-	714	MAINTENANCE VEHICLES	6,450	9,450	9,450	9,450	9,545
7-	715	MAINTENANCE OTHER EQUIPMENT			1,160	1,160	1,160
		TOTAL REPAIRS & MAINTENANCE	6,450	9,450	10,610	10,610	10,705
		TOTAL ENGINEERING EXPENDITURES	215,175	242,907	243,915	254,303	271,425

## **STREETS**

The Highways and Bridges function of the Streets and Utilities Division is responsible for the operation, inspection, maintenance and repair of the Village pavement, sidewalk, parking lot and traffic sign systems in order to provide the public with a quality service in all areas. It also monitors the maintenance of streetlights and repairs the streetlight system by private contractor; recommends improvements to the Village infrastructure system, street-cleaning operations and maintains accurate operation and maintenance records.

### **Performance Data**

	<b>Actual 2010-11</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Projected 2013-14</b>	<b>Projected 2014-15</b>
<b><i>Output Measures</i></b>					
Streets & Alleys					
Resurfaced (miles)	2.00	2.00	1.02	7.15	7.25
Striped (miles)	0.00	0.50	1.80	1.00	1.50
Repaired (tons)	415	400	481	500	500
Sidewalk replaced (sf) (In-	1,258	1,000	197	654	800
Sidewalk replaced (sf)	5,788	3,960	8750	4,500	4,000
Streets Signs (new & replaced)	190	250	638	250	250
Traffic Marking (I.f.) In-House	20,135	40,000	9,510	10,000	10,000
Traffic Marking (I.f.) Contractual	0	9,964	13,768	15,000	15,000
Miles of Streets (Streets &	89	89	89	89	89
<b><i>Effectiveness Measures</i></b>					
Streetlights (Private Contractor)	2,330	2,330	2,330	2330	2,330
Streetlights Replaced	9	15	16	15	15
Percentage of Streetlights	0.39%	0.64%	0.69%	0.64%	0.64%
Streetlight Cable Repairs	15	15	15	10	10
Percentage of Streetlight Cable	0.64%	0.64%	0.64%	0.43%	0.43%
Street Lamps Replaced	245	300	161	200	250
Percentage of Street Lamps	11%	13%	7%	9%	11%
<b><i>Efficiency Measures</i></b>					
Number of Staff per Mile of Road Maintained	0.04	0.08	0.08	0.08	0.08

## PUBLIC WORKS – STREETS

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
<u>Administrative</u>			
Director of Public Works	1 (15%)	1 (15%)	\$24,200
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	29,435
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	26,500
Assistant to the Director of Public Works	1 (15%)	1 (15%)	11,075
			\$91,210
<u>Clerical</u>			
Secretary	1 (30%)	1 (30%)	\$18,500
<u>Salaries Maintenance</u>			
Streets Supervisor	1 (70%)	1 (70%)	41,936
Public Works Maintenance Technician	5 (70%)	6 (70%)	\$255,487
Utility Technician	1 (30%)	1 (45%)	19,432
Overtime			12,300
			\$329,155

**Account Detail**

**706 Materials and Supplies**

Cleaners, Soaps, Degreasers	\$2,000
Hardware, Stock Items, Tools	10,000
Saw, Blades, and Drums	1,500
Traffic Control	<u>750</u>
	\$14,250

**707 Streetlight Energy**

Dusk-to-Dawn Streetlights (Rate 23)	\$53,700
ComEd Rentals (Rate 25)	<u>56,300</u>
	\$110,000

**708 Streetlight Maintenance**

Maintenance (Private Contract)	\$78,400
Cable Locates – JULIE	100
Lamp/Pole Purchases	<u>16,500</u>
	\$95,000

**712 Maintenance Buildings**

HVAC	\$500
Miscellaneous	3,775
Overhead Door	4,000
Seal Coat Parking Lot	3,000
Heating System	<u>14,000</u>
	\$25,275

**713 Maintenance Roadway Median**

Butterfield Road Median	\$3,530
Various Medians	1,780
North Shore Bike Path	4,310
US Rte 45 Median	3,335
Peterson Road Streetscape	<u>2,935</u>
	\$15,890

**716 Maintenance Streets & Alleys**

Pavement Patching, Stone & Sand	\$41,000
Pavement Marketing Material	<u>4,000</u>
	\$45,000

**717 Maintenance Sidewalks**

Grinding/Sawcut	\$5,000
Materials	<u>5,000</u>
	\$10,000

**718 Maintenance Storm Services**

Repair Catch Drain/Storm Sewer	\$8,000
Southwest Basin Maint	7,500
NPDES Fees and Costs	<u>1,300</u>
	\$16,800

**720 Insurance**

Medical	\$197,140
Dental	5,540
Life	<u>965</u>
	\$203,645

**721 IRMA**

Annual Contribution	\$41,210
Deductible Losses	<u>10,000</u>
	\$51,210

**726 Travel/Training/Subscription**

Dues & Monthly Meetings	\$500
Training	<u>500</u>
	\$1,000

**728 Technical Services**

CDL Drug and Alcohol Testing	\$800
Reverse 911 System	5,000
Audiogram	<u>460</u>
	\$6,260

**731 Traffic Signal Maintenance**

Maintenance Contract	\$30,000
Knockdown Repairs	2,500
Maintain Butterfield @ Golf and Crane	10,820
Maintain IL 21 at Red Top and Artaius	4,879
Maintain Butterfield Square	<u>4,876</u>
	\$53,075

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
DEPARTMENT OF PUBLIC WORKS STREETS 01-02-03

BUDGETED EXPENDITURES			2011-12	2012-13	2013-14	2013-14	2014-15
			ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
1-	701	SALARIES ADMINISTRATION	76,597	86,220	87,740	90,830	91,210
1-	702	SALARIES CLERICAL	16,958	17,668	18,140	17,869	18,500
1-	704	SALARIES MAINTENANCE	282,157	315,662	334,490	323,582	329,155
TOTAL SALARIES & WAGES			375,712	419,550	440,370	432,281	438,865
2-	720	INSURANCE	163,308	188,647	192,655	186,739	203,645
2-	740	SICK LEAVE BUYBACK					
2-	793	EMPLOYER CONTRIBUTION - IMRF	56,454	52,117	62,975	62,975	59,685
2-	794	EMPLOYER CONTRIBUTION - FICA	27,204	30,973	33,200	33,200	33,065
TOTAL EMPLOYEE BENEFITS			246,966	271,737	288,830	282,914	296,395
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	55,015	51,885	53,940	48,335	51,210
3-	725	EQUIPMENT RENTAL					
3-	728	TECHNICAL SERVICES	1,477	1,827	1,220	1,220	6,260
3-	742	PHOTOPROCESSING	1,935	2,173	2,000	2,000	2,000
TOTAL CONTRACTUAL			58,427	55,885	57,160	51,555	59,470
4-	707	STREETLIGHT ENERGY	97,116	97,051	101,600	101,600	110,000
TOTAL UTILITIES			97,116	97,051	101,600	101,600	110,000
5-	706	MATERIALS AND SUPPLIES	13,226	14,426	14,250	14,250	14,250
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	920	318	1,000	1,000	1,000
5-	752	UNIFORMS	3,048	3,998	4,425	4,425	4,425
5-	791	VEHICLE REPLACEMENT FEES	177,420	191,134	186,910	186,906	192,255
5-	799	MISCELLANEOUS					
TOTAL COMMODITIES			194,614	209,876	206,585	206,581	211,930
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL			0	0	0	0	0
7-	708	STREETLIGHT MAINTENANCE	124,555	109,472	95,000	95,000	95,000
7-	712	MAINTENANCE BUILDINGS	3,248	9,814	20,275	20,451	25,275
7-	713	MAINTENANCE ROADWAY MEDIANS	17,848	11,324	15,565	15,565	15,890
7-	714	MAINTENANCE MOTOR EQUIPMENT FEES	113,400	166,350	166,350	166,350	168,015
7-	715	MAINTENANCE OTHER EQUIPMENT	943	3,158	1,000	1,623	1,000
7-	716	MAINTENANCE STREETS AND ALLEYS	33,994	35,032	45,000	45,000	45,000
7-	717	MAINTENANCE SIDEWALKS	7,972	8,422	10,000	11,000	10,000
7-	718	MAINTENANCE STORM SEWERS	13,829	11,956	11,300	17,800	16,800
7-	719	MAINTENANCE SIGNS	7,049	8,014	8,000	8,000	8,000
7-	731	TRAFFIC SIGNAL MAINTENANCE	35,113	46,310	43,975	53,075	53,075
TOTAL REPAIRS & MAINTENANCE			357,951	409,852	416,465	433,864	438,055
8-	788	TRANSFER BUILDING IMPROVEMENT FUND	5,000	5,000	5,000	5,000	5,000
TOTAL TRANSFERS			5,000	5,000	5,000	5,000	5,000
TOTAL HIGHWAY & BRIDGES EXPENDITURES			1,335,786	1,468,951	1,516,010	1,513,795	1,559,715



## **PUBLIC WORKS – SNOW REMOVAL AND ICE CONTROL**

The snow removal and ice control function is responsible for the plowing and salting of Village Streets during snow and ice conditions. This program accounts for the personnel costs, material (salt, calcium chloride) as well as maintenance and repair of snow/ice removal equipment.

### **Performance Data**

	<b>Actual 2010-11</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Projected 2013-14</b>	<b>Projected 2014-15</b>
<b><i>Output Measures</i></b>					
Snowplowing Events	32	20	24	35	25
Salt Spread (tons)	2550	1900	2459	2315	2000
Cost per Ton of Salt	\$54.86	\$57.55	\$51.80	\$51.80	\$55.00
<b><i>Effectiveness Measures</i></b>					
Regular Hours	540	600	531	398	600
Overtime Hours	1,765	1,500	1,255	2332	1,500
Average Cost per Snow Event	\$7,511	\$9,500	\$8,491	\$8,211	\$9,400
Total Cost for Snow Season	\$240,360	\$190,000	\$203,790	\$287,394	\$235,000
Cost to Plow One Mile of Roadway per Event	\$84.40	\$106.74	\$95.41	\$92.26	\$105.62
<b><i>Efficiency Measures</i></b>					
Accumulation (inches)	69.65	30.00	34.85	71.30	45.00
No. of Snow Plow Routes	10	10	11	11	11

**PUBLIC WORKS – SNOW REMOVAL AND ICE CONTROL**

<b><u>Authorized Personnel</u></b>	<b><u>2013-14 Positions</u></b>	<b><u>2014-15 Positions</u></b>	<b><u>2014-15 Approved</u></b>
<u>Administrative</u>			
Streets & Utilities Systems Superintendent	1 (10%)	1 (10%)	\$9,812
Assistant Streets & Utilities Systems Superintendent	1 (10%)	1 (10%)	<u>8,833</u>
			\$18,645
<u>Salaries – Maintenance</u>			
Public Works Maintenance Technician	9 (10%)	11 (10%)	\$60,764
Water System Operator	3 (10%)	3 (10%)	22,351
Utilities Supervisor		1 (10%)	8,465
Streets Supervisor	1 (10)	1 (10%)	5,990
Overtime		1 (10%)	<u>24,000</u>
			\$121,570

**Account Detail**

**706 Materials & Supplies**

Salt (2,400 Tons)	\$124,320
De-Icer (11,000 gal.)	<u>7,500</u>
	\$131,820

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF PUBLIC WORKS SNOW REMOVAL AND ICE CONTROL 01-02-04

			2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES ADMINISTRATION	13,978	16,940	17,835	17,888	18,645
1-	704	SALARIES MAINTENANCE	108,381	127,363	120,140	160,230	121,570
TOTAL SALARIES & WAGES			122,359	144,303	137,975	178,118	140,215
2-	740	SICK LEAVE BUYBACK					
2-	793	EMPLOYER CONTRIBUTION - IMRF	14,783	18,456	19,700	19,700	19,070
2-	794	EMPLOYER CONTRIBUTION - FICA	8,985	10,842	10,555	10,555	10,730
TOTAL EMPLOYEE BENEFITS			23,768	29,298	30,255	30,255	29,800
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	8,314	7,611	12,525	11,225	11,690
3-	728	CONTRACTUAL SERVICES	963	0	965	965	965
TOTAL CONTRACTUAL			9,277	7,611	13,490	12,190	12,655
5-	706	MATERIALS AND SUPPLIES	101,059	133,897	105,900	105,900	131,820
5-	799	MISCELLANEOUS	1,615	2,060	1,000	1,000	1,000
TOTAL COMMODITIES			102,674	135,957	106,900	106,900	132,820
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL			0	0	0	0	0
7-	715	MAINTENANCE OTHER EQUIPMENT			0	0	2,000
TOTAL REPAIRS & MAINTENANCE			0	0	0	0	2,000
TOTAL SNOW & ICE CONTROL EXPENDITURES			258,078	317,169	288,620	327,463	317,490

**PUBLIC WORKS – REFUSE AND RECYCLING**

This division began with the 2009-10 fiscal year to account for the costs the Village incurs for recycling and trash removal. The Village instituted a \$1.00 per month/household recycling fee that is charge on waste bills. This fee is remitted to the Village to defray costs of the membership fee of the Solid Waste agency of Lake County (SWALCO), and

**Performance Data**

	<b>Actual 2010-11</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Projected 2013-14</b>	<b>Projected 2014-15</b>
<b><i>Output Measures</i></b>					
Swept (miles) Village	2814	700	391	350	325
Swept (miles) Contractual	n/a	1220	1503	1488	1500
	2814	1920	1894	1838	1825
<b>Material Removed</b>					
Hoppers (each hopper = est 5 Cubic Yards)	400	420	430	436	450
	2000	2100	2150	2180	2250
<b><i>Effectiveness Measures</i></b>					
<b>Street Sweeping complete</b>					
Sept - Nov (curb miles)	1,500	1,461	1,694	1,653	1,600
complete Sept - Nov	53.30%	76.09%	89.44%	89.93%	87.67%
<b>Material Removed Sept - Nov (c.y.)</b>					
	1,160	1,596	1,922	1,940	1,900
<b><i>Efficiency Measures</i></b>					
Number of Sweeper(s) Used	1	6	6	6	6
Number of Staff Sweeping	3	0	0	0	0

<b><u>Authorized Personnel</u></b>	<b><u>2013-14 Positions</u></b>	<b><u>2014-15 Positions</u></b>	<b><u>2014-15 Approved</u></b>
<b><u>Administrative</u></b>			
Maintenance Technicians	1 (70%)	1 (70%)	\$42,620

**Account Detail**

<b>728 Contractual</b>		<b>706 Materials &amp; Supplies</b>	
Street Sweeping Contract	\$60,000	Sweeper Brushes	\$1,200
		Recycling Containers	<u>7,400</u>
			\$8,600

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF PUBLIC WORKS REFUSE & RECYCLING 01-02-05

		2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	704 SALARIES MAINTENANCE	37,788	39,312	40,960	41,053	42,620
	TOTAL SALARIES & WAGES	37,788	39,312	40,960	41,053	42,620
2-	720 INSURANCE	19,753	17,432	17,460	17,483	18,065
2-	793 IMRF	4,563	4,922	5,850	5,850	5,795
2-	794 FICA	2,754	2,972	3,135	3,135	3,260
	TOTAL EMPLOYEE BENEFITS	27,070	25,326	26,445	26,468	27,120
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	4,388	4,018	3,980	3,285	3,530
3-	724 DISPOSAL		14,059	12,000	12,000	12,000
3-	726 SWALCO FEE	7,416	0	9,275	9,200	9,275
3	728 CONTRACTUAL-SWEEPING	45,456	48,348	60,000	55,000	60,000
	TOTAL CONTRACTUAL	57,260	66,425	85,255	79,485	84,805
5-	706 MATERIALS & SUPPLIES	3,026	1,140	1,200	2,229	8,600
5-	791 VEHICLE REPLACEMENT FEES		1,460	1,460	1,460	1,460
	TOTAL COMMODITIES	3,026	2,600	2,660	3,689	10,060
7-	714 MAINTENANCE MOTOR EQUIP FEES	16,600	2,500	2,500	2,500	2,525
	TOTAL REPAIRS & MAINTENANCE	16,600	2,500	2,500	2,500	2,525
		141,744	136,163	157,820	153,195	167,130



**PARKS MAINTENANCE**

The Parks division provides maintenance and improvement services to the Village's 21 parks, which include 572 acres of land, and all of the community's public trees. The Parks division provides a variety of services and facilities, including services for sports organizations, a nine-hole golf course, disc golf course, flower gardens, lakes, swimming pools, picnic areas, pavilions, playgrounds, sledding hill, ice skating rinks, and bike/walking paths.

**Performance Data**

	<b>Actual 2010-11</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Projected 2013-14</b>	<b>Projected 2014-15</b>
<b><i>Output Measures</i></b>					
Amount of Mulch Applied (yds)	500	850 (650 PG)	425 (225 PG)	425 (241 PG)	425 (274PG)
Mowing rotation in days	5	5	5	5	5
Parkway trees trimmed by					
Village crews	200	394	350	104	110
No. of trees removed infected with EAB			233	243	500
Village Staff	7	28	213	200	200
Contractual	n/a	n/a	20	43	300
<b><i>Effectiveness Measures</i></b>					
Amount of Pesticide Used (gal)	4.8 g's/12 lbs	69 g's/20 lbs	5.5 g's/66 lbs	33 g's/34 lbs	36 g's/34 lbs
Percent of Playgrounds					
Functional	100	100	100	100	100
Number of Playground					
Inspections per Year (Formal and Informal)	96	35	113	113	113
<b><i>Efficiency Measures</i></b>					
Number of staff for Village-tree crew	1.25	1.25	2	2	2
Number of Parks maintained	21	21	21	21	21
Acres of Land Maintained	386	386	386	386	386

PARKS

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
Parks Superintendent	1	1	\$103,024
Parks Facility Technician	1	1	69,418
Parks Equipment Supervisor	1	1	78,539
Arborist	1	1	72,790
Assistant Arborist	1	1	59,956
Parks Grounds Technician	2	3	187,773
Golf Maintenance Specialist	1	0	0
Parks Maintenance Supervisor	1 (100%)	1 (100%)	76,015
Overtime			<u>22,000</u>
			\$669,515
 <b>Account Detail</b>			
<b>702 Salaries Part –Time</b>		<b>720 Insurance</b>	
5 Summer	\$18,775	Medical	\$133,390
		Dental	10,065
<b>705 Contractual Services</b>		Life	<u>805</u>
Mowing Detention Areas	\$6,385		\$144,260
Interlaken Pond Maintenance	2,400	<b>721 IRMA</b>	
Custodial Services	3,200	Annual Contribution	\$24,320
Concord Pond Maintenance	2,000	Deductible Expenses	<u>5,000</u>
Bio Augmentation – Interlaken Ponds	<u>1,225</u>		\$29,320
	\$15,210		
<b>706 Materials &amp; Supplies</b>		<b>726 Travel/Training/Subscriptio</b>	
Repair/Parts/Supplies	\$3,650	Workshops/Seminars	\$440
Signs/Painting	950	Dues/Licenses	700
Tools	2,100	CDL Renewal	60
Playground Equip. Repair/Maint.	1,300	Public Service Institute	<u>1,090</u>
Ice Rink Liner	<u>2,400</u>		\$2,290
	\$10,400	<b>728 Tree Surgery/Spraying</b>	
<b>713 Maintenance – Grounds</b>		Miscellaneous and EAB	290,000
Soil, Seed, Fertilizer, Planting	\$17,700	Removal and Treatment	
Ball Field Supplies	6,850	Tree Trimming	35,000
Mulch	3,000	Miscellaneous	<u>8,500</u>
Sunrise Rotary Park	5,370		\$333,500
Playground Mulch	8,000	<b>729 Nursery Stock and Trees</b>	
Riverside Park Maintenance	13,980	50/50 Cost Sharing	\$60,000
Red Top Park	15,075	Tree Replacement	<u>1,200</u>
Paradise Park	5,230		\$61,200
Walking & Bike Paths	615	<b>799 Miscellaneous</b>	
Parks Landscaping Contract	26,215	Hepatitis B Shots	\$1,500
Sidewalk Plowing	<u>19,000</u>	Audiogram	795
	\$121,035	Random Drug Screening	490
<b>716 Maintenance Roads &amp; Parking Lots</b>		Miscellaneous	<u>15</u>
Signage	\$50		\$2,800
Road Maintenance	<u>450</u>		
	\$500		

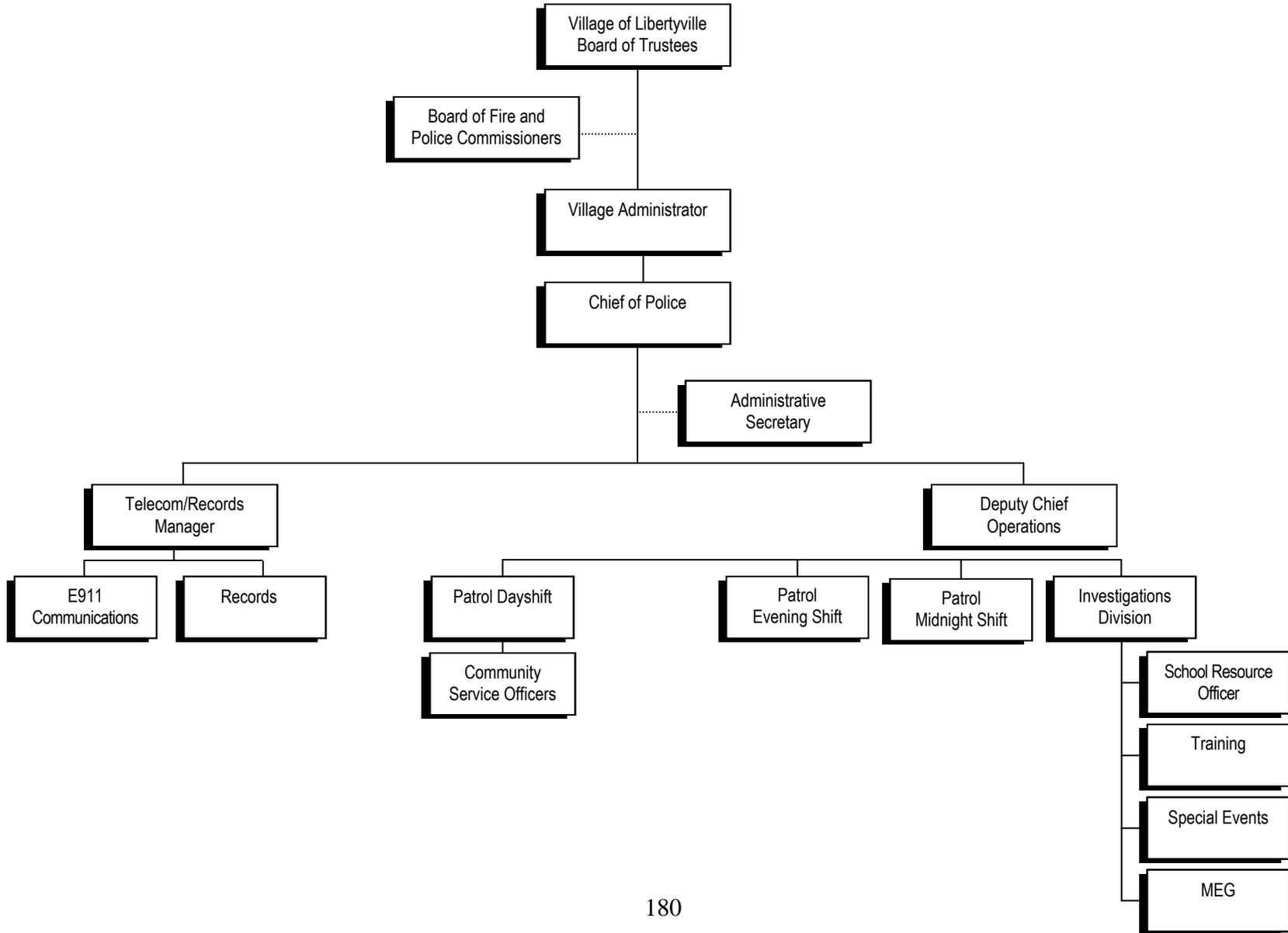
VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
DEPARTMENT OF PUBLIC WORKS - PARKS 01-07-01

			2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - FULL TIME	623,895	630,622	661,695	645,876	669,515
1-	702	SALARIES - PART TIME	18,887	18,944	18,775	21,899	18,775
		TOTAL SALARIES & WAGES	642,782	649,566	680,470	667,775	688,290
2-	720	INSURANCE	142,380	129,634	132,490	137,002	144,260
2-	740	SICK LEAVE BUYBACK					
2-	747	UNEMPLOYMENT	4,656	0			
2-	793	EMPLOYER CONTRIBUTION - IMRF	85,674	78,975	94,625	94,625	92,285
2-	794	EMPLOYER CONTRIBUTION - FICA	47,423	47,807	52,055	52,055	53,350
		TOTAL EMPLOYEE BENEFITS	280,133	256,416	279,170	283,682	289,895
3-	705	CONTRACTUAL SERVICES	16,837	16,688	16,210	16,210	15,210
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	32,712	30,629	32,415	27,625	29,320
		TOTAL CONTRACTUAL	49,549	47,317	48,625	43,835	44,530
4-	708	ELECTRICITY	3,720	3,198	4,250	2,940	3,340
4-	709	NORTH SHORE GAS	1,374	1,329	1,600	1,600	1,600
4-	710	TELEPHONE	1,611	1,134	1,500	1,400	1,500
		TOTAL UTILITIES	6,705	5,661	7,350	5,940	6,440
5-	706	MATERIALS AND SUPPLIES	8,160	10,599	10,400	10,200	10,400
5-	711	OIL & GREASE	1,975	1,021	2,000	2,000	2,000
5-	723	OFFICE SUPPLIES	527	645	650	650	650
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,076	1,498	2,290	1,750	2,290
5-	728	TREE SURGERY AND SPRAYING	12,594	48,176	130,000	130,000	333,500
5-	729	NURSERY STOCK AND TREES	6,030	29,312	31,200	37,713	61,200
5-	730	EQUIPMENT RENTAL	90	0	300	300	300
5-	752	UNIFORM	4,178	4,432	4,620	4,620	4,620
5-	791	VEHICLE & EQUIP REPLACEMENT FEES	108,330	110,179	96,110	96,284	82,700
5-	799	MISCELLANEOUS	2,200	2,120	2,760	2,560	2,800
		TOTAL COMMODITIES	145,160	207,982	280,330	286,077	500,460
6-	790	CAPITAL OUTLAYS	0	0	3,200	3,050	0
		TOTAL CAPITAL	0	0	3,200	3,050	0
7-	712	MAINTENANCE BUILDING	7,777	5,703	7,750	7,750	31,605
7-	713	MAINTENANCE GROUNDS	28,071	45,504	76,200	78,052	121,035
7-	714	MAINTENANCE MOTOR VEHICLES	60,000	86,350	86,350	86,350	87,215
7-	715	MAINTENANCE OTHER EQUIPMENT	10,561	11,050	10,950	10,950	10,950
7-	716	MAINTENANCE ROADS AND PARKING LOTS		197	500	500	500
7-	736	MAINTENANCE RADIOS		3,223	100	100	100
		TOTAL REPAIRS & MAINTENANCE	106,409	152,027	181,850	183,702	251,405
		TOTAL PARK EXPENDITURES	1,230,738	1,318,969	1,480,995	1,474,061	1,781,020



# **POLICE DEPARTMENT**

# Police Department



## **POLICE DEPARTMENT**

The Libertyville Police Department provides emergency responses, criminal and traffic crash investigation, animal control, traffic and parking enforcement and a wide range of community caretaking services on a 24 hour/365 day basis.

In order to remain as efficient and effective as possible, highly specialized services are provided on an as-needed basis, either contractually or by police participation in regional task forces. Contracted services include prosecution of traffic and ordinance cases, forensic services and 9-1-1 and Emergency Communications. Task force participation provides expert homicide investigation, narcotics trafficking investigation, special weapons and tactics (S.W.A.T.), control of public disturbances, investigation of major traffic collisions, and a statewide alarm system to provide a high level of law enforcement mutual aid assistance during emergencies or disasters. In addition to participating in the field with the task forces, the Libertyville Police Department is well represented on the board of directors of each organization.

### **2013-14 Goals**

1. **Juvenile Officer Training** The Department will utilize web based training to achieve 100% state certification of all sworn members as Juvenile Officers. This will ensure that at all times there are personnel trained and available to handle cases involving juveniles and the specific legal requirements associated with them. *The Department has been conducting both web based and classroom training to achieve this goal. This goal is still in progress.*
2. **Tobacco & Alcohol Enforcement** The Department will continue to participate in the Lake County tobacco enforcement campaigns, and will utilize grant funding to expand our participation in enforcement and compliance checks. *The Department has received and utilizes grant funding to conduct these compliance checks several times a year. An additional investigator has also been trained to conduct these checks. This goal is complete.*
3. **OSHA Compliance** The Department will address new OSHA standards by conducting lead testing on all firearms instructors. Additionally, the Department will initiate the Hearing Conservation Program by providing upgraded hearing protection for all personnel when utilizing the firearms range. Both programs will be completed by the end of March, 2014. *The Department has not yet conducted the lead testing, but has researched and approved for purchase the upgraded hearing protection.. This goal is still in progress.*
4. **Supervisor Orientation** The Department will develop and implement an orientation program to acclimate newly promoted supervisors to their new positions. *The new manual has been written and is awaiting final review and approval.*
5. **Department Policy Manual** The Department will complete a comprehensive review and rewrite of its Policy Manual utilizing the services of Lexipol. Upon completion, the Department will begin utilizing online Daily Training Bulletin's to ensure knowledge of Department policies. This process is anticipated to be complete in mid to late 2013. *Lexipol is migrating to a new, updated platform for member agencies to use. Once it is released (estimated March/April 2014), the Department will ensure all policies are still current and then publish.*

## 2014-15 Goals

1. OSHA Compliance The Department will continue to address new OSHA standards by beginning to perform annual hearing tests on all Department members.
2. Vehicle/Driver training The Department, having converted numerous vehicles in its fleet to SUV's, will begin training Department members in advanced driving skills specific to Police SUV's. The training is being offered by NIPSTA (Northern IL Public Safety Training Academy), with part of the program cost being subsidized by IRMA.
3. Firearms training program The Department will work to create an outdoor tactical firearms training program in conjunction with neighboring agencies and law enforcement ranges.
4. Supervisor training The Department will offer advanced management training to recently promoted Sergeants and Lieutenants. Sergeants will attend the 2 week basic Supervision of Police Personnel course, while Lieutenants will attend the 10 week School of Police Staff and Command.
5. Recruitment, hiring, and training The Department will complete the hiring and training processes to fill five (5) Police Officer vacancies which occurred in the previous year.
6. Department Policy Manual Upon the new software platform being distributed, the Department will complete its review of the policy and procedure manual and publish it to Department members.

## Performance Data

	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	% +/-
<b><i>Output Measures</i></b>						
Police calls for service	24,090	23,117	27,886	26,631	25,425	-4.53%
Alarm responses (burglar, hold-up & panic)	796	967	896	874	835	-4.46%
Custodial arrests	591	234	271	382	344	-9.95%
Investigations - Cases assigned	645	499	519	328	487	48.48%
Investigations - Cases cleared	632	526	421	360	401	11.39%
Motor Vehicle Accidents Investigated	1114	1023	965	1039	1189	14.44%
-Injury auto accidents	143	141	138	131	145	10.69%
Parking Tickets Issued	4,930	4,574	5,027	5,110	5,202	1.8%
Traffic Tickets Issued	3,620	3,294	2,988	3,462	2,852	-17.62%
Automated Red Light Enforcement tickets issued	NA	1,258	1,671	1,344	759	-43.53%
-Route 45/Peterson Rd	-	130	182	155	105	-32.26%
-Milwaukee Ave/Artaius Blvd	-	284	330	405	183	-54.81%
-Peterson Rd/Butterfield Rd	-	822	1,131	784	471	-39.82%
-Peterson Rd/Milwaukee Ave	-	22	32	-	-	-
DUI arrests	39	37	67	111	81	-27.03%
Taxicab licenses issued	120	118	71	86	89	3.49%
Administrative Adjudication Hearings	NA	5	9	8	10	25%
-Automated red light citations	NA	29	61	31	11	-64.52%
-Parking/ordinance citations	NA	51	125	152	197	29.61%
-Building/Zoning	NA	0	7	0	1	-

DEPARTMENT SUMMARY

	2011-12	2012-13	2013-14	2013-14	2014-15
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
LOCAL FINES	239,182	266,047	225,000	265,000	260,000
CIRCUIT COURT FINES	207,473	272,313	200,000	260,000	250,000
DUI COURT FINES-SB #740	26,971	22,068	7,500	23,500	20,000
AUTOMATED TRAFFIC ENFORCEMENT	126,867	110,926	55,000	70,000	65,000
POLICE SERVICES	67,537	87,490	75,000	105,000	85,000
TOTAL	668,030	758,844	562,500	723,500	680,000

EXPENDITURES					
SALARIES & WAGES	4,305,904	4,443,186	4,401,645	4,157,275	4,383,235
EMPLOYEE BENEFITS	2,122,558	2,141,805	2,100,375	2,238,940	2,249,750
CONTRACTUAL	261,566	496,943	571,550	524,755	568,730
UTILITIES	10,834	12,497	12,000	13,600	14,000
COMMODITIES	263,146	286,039	306,095	297,405	368,645
CAPITAL	0	5,000	22,200	22,545	7,495
REPAIRS & MAINTENANCE	129,863	219,131	227,990	225,710	230,110
TRANSFERS	5,000	5,000	5,000	5,000	5,000
TOTAL POLICE DEPARTMENT EXPENDITURES	7,098,871	7,609,601	7,646,855	7,485,230	7,826,965

PERSONNEL

ADMINISTRATION

POLICE CHIEF	1	1	1	1	1
DEPUTY POLICE CHIEF	1	1	1	1	1
POLICE SERGEANT	1	1	0	0	0
ADMINISTRATIVE SECRETARY	1	1	1	1	1
TELECOMMUNICATOR/RECORDS SUPERVISOR	1	1	1	1	1
POLICE RECORDS ASSISTANT	2	4	4	4	4
PUBLIC SAFETY TELECOMMUNICATOR	8	5	0	0	0

PATROL

POLICE LIEUTENANT	3	3	3	3	3
POLICE SERGEANT	3	4	4	4	4
POLICE OFFICERS	24	24	24	24	25

INVESTIGATIONS

POLICE LIEUTENANT	0	1	1	1	1
POLICE OFFICERS	5	5	5	5	4
POLICE SERGEANT	0	0	0	0	0

COMMUNITY SERVICE

PUBLIC SERVICE OFFICERS	3	2	2	2	2
TOTAL	53	53	47	47	47

POLICE – ADMINISTRATIVE, COMMUNICATIONS & RECORDS

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
<u>Uniformed</u>			
Chief of Police	1	1	\$155,250
Deputy Police Chief	1	1	127,070
			<hr/>
			\$282,320
<u>Civilian</u>			
Police Records Assistant	4	4	\$170,156
Administrative Secretary	1 (75%)	1 (75%)	48,590
Communications/Records Manager	1 (90%)	1 (90%)	93,214
Overtime			1,000
			<hr/>
			\$312,960

**Account Detail**

**705 Contractual Services**

Auto Enforcement Cost	\$30,000
Shredding Service	700
Emergency Notification System	5,000
Dispatch	341,850
Miscellaneous	1,500
	<hr/>
	\$379,050

**706 Materials and Supplies**

Lockup Supplies	\$800
Prisoner Meals	650
Cleaning Supplies	500
Fire Extinguisher Maintenance	600
Mass Storage Shelving	1,100
Supplies	1,500
Kitchen and Meeting Supplies	850
Awards and Commendations	1,000
	<hr/>
	\$7,000

**720 Insurance**

Medical	\$698,565
Dental	55,815
Life	3,610
Disability Pension – PSEBA	2,600
	<hr/>
	\$760,590

**721 IRMA**

Annual Contribution	\$116,260
Deductible Losses	20,000
	<hr/>
	\$136,260

**726 Travel/Training/Subscription/Dues**

Conferences & Travel	\$2,000
Professional Dues/Subscriptions	3,500
Command Training	7,000
Lexipol & IACPNET Subscription	6,400
	<hr/>
	\$18,900

**728 Medical Services**

Medical Evaluations	\$350
Vaccinations	100
Hearing Exams	500
Polygraph	250
Lead Screening (6)	435
NIPAS Medical Evaluations	1,500
Psychological Evaluations	250
	<hr/>
	\$3,385

**743 Printing and Publications**

Forms	\$1,250
Legal Updates	500
Citations	2,500
Employment Ads	500
Miscellaneous	450
	<hr/>
	\$5,200

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE ADMINISTRATION, COMMUNICATIONS & RECORDS 01-05-01

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- 701 SALARIES - UNIFORMED	307,205	317,453	275,370	293,000	282,320
1- 702 SALARIES - CIVILIAN	125,744	272,169	305,925	297,000	312,960
1- 704 SALARIES - TELECOMMUNICATORS	277,502	145,404	0	0	
TOTAL SALARIES & WAGES	710,451	735,026	581,295	590,000	595,280
2- 720 INSURANCE	714,178	699,263	706,170	751,550	760,590
2- 740 SICK LEAVE BUYBACK	0	0	0	45,945	0
2- 747 UNEMPLOYMENT		22,769	10,000	2,500	0
2- 793 EMPLOYER CONTRIBUTION - IMRF	57,364	51,538	43,750	43,750	42,565
2- 794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	32,113	34,034	25,560	25,560	28,055
TOTAL EMPLOYEE BENEFITS	803,655	807,604	785,480	869,305	831,210
3- 705 CONTRACTUAL SERVICES	59,971	307,003	378,650	349,250	379,050
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	152,785	141,699	138,490	123,145	136,260
3- 728 MEDICAL SERVICES	2,243	2,846	6,185	5,345	3,385
3- 742 PHOTOCOPYING	4,773	4,083	5,650	5,650	5,650
TOTAL CONTRACTUAL	219,772	455,631	528,975	483,390	524,345
4- 710 TELEPHONE	10,834	12,497	12,000	13,600	14,000
TOTAL UTILITIES	10,834	12,497	12,000	13,600	14,000
5- 706 MATERIALS AND SUPPLIES	2,696	4,550	5,950	5,950	7,000
5- 722 POSTAGE	2,044	2,572	2,500	1,500	1,500
5- 723 OFFICE SUPPLIES	9,837	10,277	9,500	9,500	9,500
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	9,665	14,520	17,900	15,500	18,900
5- 736 CREDIT CARD FEES	0	0	0	1,000	1,000
5- 743 PRINTING AND PUBLICATIONS	4,673	4,279	5,200	4,500	5,200
5- 752 UNIFORMS	1,168	2,177	3,000	3,000	6,350
5- 799 MISCELLANEOUS	83	315	1,000	500	1,000
TOTAL COMMODITIES	30,166	38,690	45,050	41,450	50,450
6- 790 CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
7- 714 MAINTENANCE MOTOR VEHICLES FEES	11,175	10,900	10,900	10,900	10,900
7- 715 MAINTENANCE OTHER EQUIPMENT	269	485	1,000	1,000	2,100
TOTAL REPAIRS & MAINTENANCE	11,444	11,385	11,900	11,900	13,000
8- 788 TRANSFER BUILDING IMPROVEMENT FUND	5,000	5,000	5,000	5,000	5,000
TOTAL TRANSFERS	5,000	5,000	5,000	5,000	5,000
TOTAL ADMIN, COMM. & RECORDS EXPENDITURES	1,791,322	2,065,833	1,969,700	2,014,645	2,033,285

POLICE – POLICE PATROL

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
<u>Uniformed</u>			
Police Lieutenant	3	3	\$357,250
Police Sergeant	3.5	3.5	347,755
Police Officers	24	25	2,061,360
Overtime			
- Short Shift			210,000
-Hire Back			37,300
Overtime – Reimbursable			39,350
Training			5,500
Court Time			43,470
Holiday Pay			9,810
Less Over-Time for Libertyville Days (Charged to Hotel Tax Fund)			(29,610)
			<hr/> \$3,082,185

**Account Detail**

<b>705 Contractual Services</b>		<b>720-001 Drug/Asset Forfeiture Expense</b>	
Towing	\$1,500	Forfeiture Expenses	10,000
<b>706 Materials and Supplies</b>		<b>726 Travel/Training/Subscription/Dues</b>	
Ammunition (Duty/Training)	\$12,000	MILO System	\$750
Weapons Maintenance	5,000	In-Service Training	7,370
Squad Car Supplies	2,500	NEMRT Membership	4,500
Range Supplies	750	Basic Recruit Training	4,000
Riffle Racks (3)	900	Taser Training	5,000
Computer Monitors	1,250	Outdoor Firearms Training	5,000
Other	<u>3,350</u>	Miscellaneous	<u>6,150</u>
	\$25,750		\$32,770
<b>715 Maintenance Other Equipment</b>		<b>730 Rental and User Fees</b>	
Equipment and Tool Maintenance	\$6,000	NIPAS Team	\$3,300
Range Maintenance	1,500	NIPAS Mobile Force	805
Tasers	5,000	NIPAS Mutual Aid	400
Rifle Magazines	2,550	L.C. Major Crime	500
Livescan	3,000	ILEAS	120
Gas Mask Filters	<u>1,250</u>	MCAT	<u>100</u>
	\$19,300		\$5,225
<b>720 DUI Expenses</b>		<b>752 Uniform</b>	
Squad Changeover	\$14,000	Semi-Annual Updates	\$20,000
In-Vehicle Camera & Radar System	36,000	Body Armor Replacements	11,000
DUI Driver Training	1,000	NIPAS Uniforms	3,100
DUI Supplies	1,500	Bicycle Uniforms	<u>500</u>
Breathalyzer (1/2 of cost)	<u>6,500</u>		\$34,600
	\$59,000		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 POLICE PATROL 01-05-02

		2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED	2,912,614	3,002,664	3,024,580	2,866,000	3,082,185
	TOTAL SALARIES	2,912,614	3,002,664	3,024,580	2,866,000	3,082,185
2-	740 SICK LEAVE BUYBACK	32,252	36,697	0	72,875	0
2-	786 EMPLOYER CONTRIBUTION-POLICE PENSION	1,232,055	1,240,285	1,250,000	1,232,890	1,352,000
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	37,096	38,423	42,000	42,000	44,715
	TOTAL EMPLOYEE BENEFITS	1,301,403	1,315,405	1,292,000	1,347,765	1,396,715
3-	705 CONTRACTUAL SERVICES	2,497	590	1,000	1,000	1,500
3-	730 EQUIPMENT RENTAL AND USER FEES	5,155	5,155	5,155	5,225	5,225
3-	756 NORTHERN ILLINOIS CRIME LAB					
	TOTAL CONTRACTUAL	7,652	5,745	6,155	6,225	6,725
5-	706 MATERIALS AND SUPPLIES	22,845	21,860	27,150	27,150	25,750
5-	718 SQUAD EQUIPMENT CHANGEOVER	19,156	13,284	20,000	19,800	23,000
5-	720 DUI EQUIPMENT	15,933	31,840	19,000	19,000	59,000
	720-1 FORFEITURE EXPENSE		8,073	250	0	10,000
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	16,658	14,692	32,770	29,770	32,770
5-	752 UNIFORMS	38,186	29,884	32,300	32,300	34,600
5-	791 VEHICLE REPLACEMENT FEES	112,420	117,685	117,325	117,325	117,325
5-	799 MISCELLANEOUS	123	0	100	0	100
	TOTAL COMMODITIES	225,321	237,318	248,895	245,345	302,545
6-	790 CAPITAL OUTLAYS	0	0	22,200	22,545	7,495
	TOTAL CAPITAL	0	0	22,200	22,545	7,495
7-	714 MAINTENANCE MOTOR VEHICLES FEES	86,000	159,500	159,500	159,500	160,640
7-	715 MAINTENANCE OTHER EQUIPMENT	5,539	9,936	18,280	16,000	19,300
	TOTAL REPAIRS & MAINTENANCE	91,539	169,436	177,780	175,500	179,940
	TOTAL PATROL EXPENDITURES	4,538,529	4,730,568	4,771,610	4,663,380	4,975,605

POLICE – INVESTIGATIONS

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
<u>Uniformed</u>			
Police Lieutenant	1	1	\$119,119
Police Sergeant	1 (50%)	1 (50%)	50,099
Police Officers	3	2	276,801
Police Officer (LHS Reimbursable – 75%)	1	1	93,071
Hireback			37,250
Reimbursable Overtime			16,800
Training			1,200
Holiday			3,600
			<hr/>
			\$597,940

**Account Detail**

**705 Contractual Services**

Critical Reach Services	\$375
Investigations Internet	385
Online Investigate Search	2,500
Leads – Online Pawnshop/Scrap	<u>3,000</u>
	\$6,260

**706 Materials & Supplies**

Evidence/Fingerprint Supplies	\$2,500
Beast Software Licenses	<u>2,500</u>
	\$5,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE INVESTIGATIONS 01-05-03

		2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED	609,175	619,825	682,485	607,900	597,940
	TOTAL SALARIES & WAGES	609,175	619,825	682,485	607,900	597,940
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	8,704	8,806	8,600	7,500	8,670
	TOTAL EMPLOYEE BENEFITS	8,704	8,806	8,600	7,500	8,670
3-	705 CONTRACTUAL SERVICES	4,091	5,540	5,920	4,800	6,260
3-	756 NORTHERN ILLINOIS CRIME LAB	29,342	29,342	29,500	29,340	30,200
	TOTAL CONTRACTUAL	33,433	34,882	35,420	34,140	36,460
5-	706 MATERIALS AND SUPPLIES	1,081	967	1,500	1,000	5,000
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	339	602	1,000	850	1,000
5-	752 UNIFORMS	4,832	6,400	5,600	5,600	5,600
5-	786 DRUG FORFEITURE EXPENSE					
5-	799 MISCELLANEOUS	-209	0	500	450	500
	TOTAL COMMODITIES	6,043	7,969	8,600	7,900	12,100
6-	790 CAPITAL OUTLAYS	0	5,000	0	0	0
	TOTAL CAPITAL	0	5,000	0	0	0
7-	714 MAINTENANCE MOTOR VEHICLES FEES	11,900	13,370	13,370	13,370	13,370
7-	715 MAINTENANCE - OTHER EQUIPMENT					
	TOTAL REPAIRS & MAINTENANCE	11,900	13,370	13,370	13,370	13,370
	TOTAL INVESTIGATIONS EXPENDITURES	669,255	689,852	748,475	670,810	668,540



## POLICE – PUBLIC EDUCATION

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE - PUBLIC EDUCATION 01-05-04

		2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED	0	0	0	0	0
	TOTAL SALARIES & WAGES	0	0	0	0	0
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	0	0	0	0	0
	TOTAL EMPLOYEE BENEFITS	0	0	0	0	0
5-	706 MATERIALS AND SUPPLIES	101	609	1,000	860	1,000
	TOTAL COMMODITIES	101	609	1,000	860	1,000
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	714 MAINTENANCE MOTOR VEHICLES		1,140	1,140	1,140	0
	TOTAL REPAIRS & MAINTENANCE	0	1,140	1,140	1,140	0
	TOTAL CRIME PREVENTION EXPENDITURES	101	1,749	2,140	2,000	1,000

POLICE – COMMUNITY SERVICE

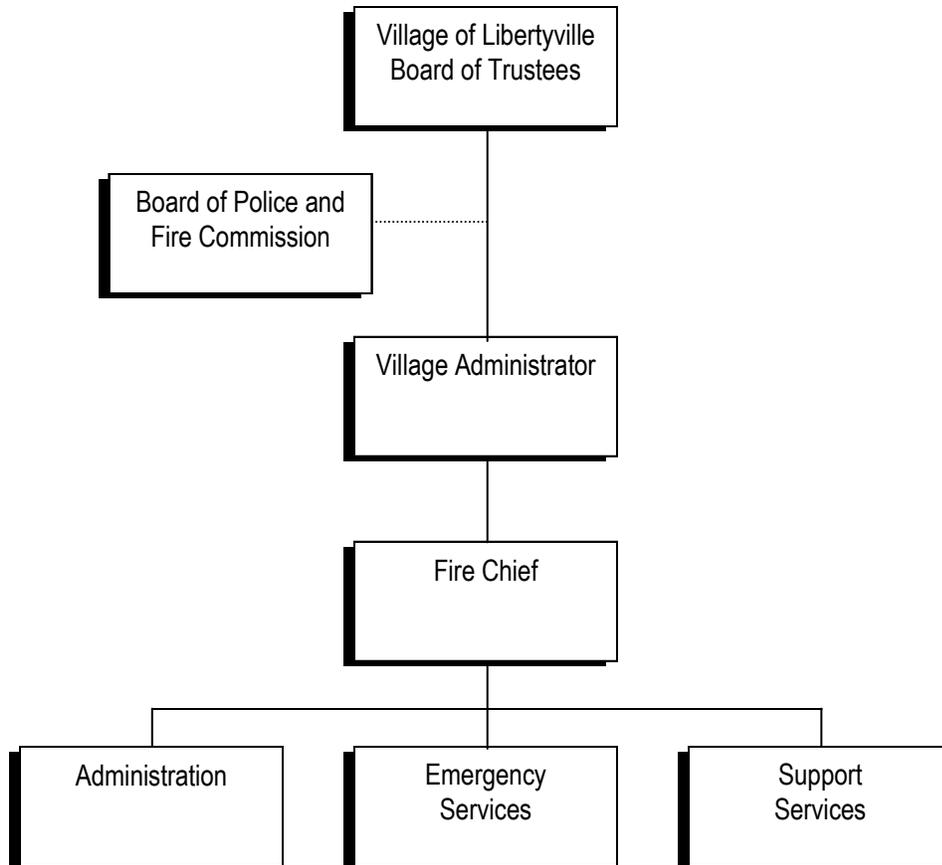
<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
<u>Civilian</u>			
Public Service Officers	1(50%)	1(50%)	\$30,757
Crossing Guards	8	8	37,400
Overtime			
- Hireback			3,200
- Reimbursable			2,100
Part-Time Public Service Officer (16 hrs./week)			16,973
Part-Time Public Service Summer			9,600
Part-Time Public Service Officer (20 hrs./week) 50%			7,800
			<hr/> \$107,830

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 POLICE COMMUNITY SERVICES 01-05-05

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- 702 SALARIES-CIVILIAN	73,664	85,671	113,285	93,375	107,830
TOTAL SALARIES & WAGES	73,664	85,671	113,285	93,375	107,830
2- 793 EMPLOYER CONTRIBUTION - IMRF	3,217	3,525	5,635	7,040	4,905
2- 794 EMPLOYER CONTRIBUTION - FICA	5,579	6,465	8,660	7,330	8,250
TOTAL EMPLOYEE BENEFITS	8,796	9,990	14,295	14,370	13,155
3- 751 ANIMAL CARE	709	685	1,000	1,000	1,200
TOTAL CONTRACTUAL	709	685	1,000	1,000	1,200
5- 706 MATERIALS AND SUPPLIES	159	15	250	200	250
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	362	0	500	150	500
5- 752 UNIFORMS	994	1,438	1,800	1,500	1,800
TOTAL COMMODITIES	1,515	1,453	2,550	1,850	2,550
6- 790 CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
7- 714 MAINTENANCE MOTOR VEHICLES	14,980	23,800	23,800	23,800	23,800
TOTAL REPAIRS & MAINTENANCE	14,980	23,800	23,800	23,800	23,800
TOTAL COMMUNITY SERVICE EXPENDITURES	99,664	121,599	154,930	134,395	148,535

# **FIRE DEPARTMENT**

## Fire Department



## **FIRE DEPARTMENT**

The Libertyville Fire Department provides emergency fire, rescue and paramedic services to the residents of the Village, and by contract, to the residents of the surrounding Libertyville Fire Protection District. The Department functions as the first-line response to a variety of situations including fires, accidents, medical emergencies, hazardous material incidents, technical and below ground rescue, underwater rescue and recovery and acts of terrorism, including chemo-bio. The Department also provides inspection services for existing structures, reviews plans for new construction in conjunction with the Building and Engineering Departments of the Village and County. The Department is also actively involved with the education of the public in matters of life safety and property conservation, and accident prevention.

### **2013-14 Goals**

1. **Re-evaluate Monthly Reports.** The Fire Department will reassess the current monthly report to assure all necessary data is captured and reported. The Fire Department will also, reassess how the data is reported to assure it is easy to understand and interpret. *This goal is completed. A new monthly report was created in order to better identify our activities on a monthly and annual basis.*
2. **ISO Re-evaluation.** The Fire Department will continue to focus on an ISO reevaluation tentatively scheduled for 2014. This will require a continued focus on training, preplans, and emergency responses. This goal is in progress. *We have evaluated and purchased a pre-plan program and are now in the process of updating pre-plans, an ISO requirement. This is a work in progress goal as time and funds allow.*
3. **EOC Information.** The Fire Department and the Emergency Management Agency will develop an internal website or file for employees to access for information regarding the Village Emergency Operations Plan to be completed by the end of the fiscal year. This will assist with information and operations in the EOC. *This goal is in process, we are evaluating software (Web EOC) and other avenues to complete this goal.*
4. **Radiation Monitoring.** The Fire Department Training Division and Emergency Management Agency will work with the Illinois Emergency Management Agency to install six radiation monitoring devices in Fire Department vehicles by May 2013. These units will constantly monitor for radiation sources which will assist with detection of radiation in an emergency response and the overall safety of the community and Fire District. *This goal is completed. Six radiation monitoring devices were received and installed in fire department vehicles. All six units are operating correctly, training has been given, and fortunately no incidents reported.*
5. **Training.** The Fire Department Training Division will host and certify all Libertyville FD employees in the State Fire Marshals Fire Service Vehicle Operators Course to be completed by January 2014. *This goal is completed. All Libertyville Fire Department personnel have completed and passed the State Fire Marshals FSVO training.*
6. **Inventory Ambulance equipment.** The Emergency Services Division and Medical Officer will develop an inventory list of all equipment carried on the ambulances with a value of \$100.00 or more. This will include identifying and tagging all equipment as well as providing purchase and replacement recommendations. *In progress should be complete by the end of the year.*

## 2014-15 Goals

1. Develop Fire Inspection Policy: The Fire Department will develop a risk analysis program for completing fire inspections. Occupancies will be inspected on a six month, twelve month, or eighteen month time frame based on where they fit in a risk table. The higher the risk the more frequent the inspections will be. When completed, the process will be implemented and adopted as department policy.
  
2. Cancer Prevention: The Fire Department will launch an education campaign on Firefighter safety specific to cancer prevention. The risk of developing cancer is increasing among firefighters at an alarming rate. Through education and policy enforcement our emphasis will be to identify a series of actions that our Firefighters can take to reduce their expose to chemicals that can cause or facilitate cancer.
  
3. CERT and CIP Restructuring: The Fire Department will develop an outline and initiate training for CERT members and small business members in the community in order to implement Critical Incident Protocol (CIP). This initiative will bring CERT members and small business owners together to develop a private and public partnership. The goal is to help small business train, prepare for, and survive disasters such as a fire, flood or tornado. Through risk analysis training, resource sharing, and business continuity planning we can make small business more disaster resistant. Keeping small business in business, helps the community through employment, tax base, and reputation.

## Performance Data

	2010	2011	2012	2013
<b><i>Output Measures</i></b>				
Total Calls for Service	3,764	3,769	3,823	3,758
Fire Calls	1,205	1,060	962	1,028
Rescue Calls	2,276	2,108	2,301	2,189
Trouble and Other	283	341	281	178
Fire Safety Inspections	1,404	965	830	1,097
Public Education Classes	238	232	159	182
Block Parties	40	31	29	44
Child Car Seat Installations	289	295	283	218
Plan Reviews: Village	258	258	272	339
Plan Reviews: District	90	99	72	74
<b><i>Effectiveness Measures</i></b>				
Number of Emergency Calls Which Overlapped	1,204 (32%)	1,154 (30.6%)	1,144 (29.9%)	1,268 (33.7%)
Village Ambulance Responses < 4 minutes	51.2%	47.6	61.96%	64.25%
Village Fire Responses < 5 minutes	65.3%	57.1	59.05%	61.33%
Emergency Call Processing Time	-	-	25.38 seconds	23.86 seconds
Emergency Calls Processed Within 60 Seconds	-	-	92.66%	94.33%

**Summary Statistics**

		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2012-13 Changes</b>
Fire	Village	722	763	700	757	+ 8.1%
	District	291	308	247	269	+ 8.9%
Rescue	Village	1,660	1,573	1,802	1,763	- 2.2%
	District	495	487	456	426	- 7%
Trouble	Village	237	232	185	131	- 4.1%
	District	44	47	65	47	- 38.2%
Other	Village	1	12	19	2	-850%
	District	1	10	12	-	-100%
Tollroad	District	52	77	58	77	+ 32.7%
Mutual Aid	(Given)	261	260	279	286	+ 2.5%
	(Received)	205	135	231	386	+ 67%
<b>Total</b>		<b>3,969</b>	<b>3,904</b>	<b>4,054</b>	<b>4,144</b>	<b>- 1.4%</b>

Other Calls = Non-emergency calls for service (Co alarms, Odor investigations, public assists, lift assis

Total Village Calls	2,620	2,580	2,706	2,653
Total District Calls	883	929	838	819
Excludes Mutual Aid Received and Given calls				

## DEPARTMENT SUMMARY

REVENUES	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 APPROVED
PROPERTY TAXES FIRE PROTECTION	745,420	792,588	825,000	803,145	825,000
FIRE BUREAU-PERMITS/FEES	72,700	86,673	55,000	63,000	60,000
LIBERTYVILLE FIRE PROTECTION DISTRICT	2,452,104	2,498,208	2,573,150	2,574,965	2,646,485
ALARM FEES	206,708	201,424	172,130	190,000	175,000
AMBULANCE FEES	573,759	591,617	610,000	640,000	650,000
FIRE SERVICES	12,818	17,706	10,000	20,000	15,000
<b>TOTAL</b>	<b>4,063,509</b>	<b>4,188,216</b>	<b>4,245,280</b>	<b>4,291,110</b>	<b>4,371,485</b>
EXPENDITURES					
SALARIES & WAGES	3,751,602	3,736,601	3,829,450	3,788,920	4,009,010
EMPLOYEE BENEFITS	1,726,179	1,683,426	1,778,965	1,826,299	1,923,065
CONTRACTUAL	212,376	321,614	409,285	409,840	426,850
UTILITIES	43,296	40,863	44,000	44,150	44,300
COMMODITIES	347,017	346,037	399,375	392,929	425,730
CAPITAL	24,312	5,282	5,000	15,990	5,000
REPAIRS & MAINTENANCE	168,024	250,423	251,520	248,220	248,215
TRANSFERS	15,000	15,000	15,000	15,000	15,000
DEBT	0	0	0	0	0
<b>TOTAL FIRE DEPARTMENT EXPENDITURES</b>	<b>6,287,806</b>	<b>6,399,246</b>	<b>6,732,595</b>	<b>6,741,348</b>	<b>7,097,170</b>
PERSONNEL					
<u>ADMINISTRATION</u>					
FIRE CHIEF	1	1	1	1	1
ASSISTANT FIRE CHIEF	1	1	1	1	1
ADMINISTRATIVE SECRETARY	0	1	1	1	1
<u>PREVENTION</u>					
ASSISTANT FIRE CHIEF	1	1	1	1	1
FIRE LIEUTENANT	0	0	0	0	0
SECRETARY	0	0	0	0	0
<u>EMERGENCY SERVICES</u>					
ASSISTANT FIRE CHIEF	1	1	1	1	1
FIRE LIEUTENANT	6	6	6	6	6
FIREFIGHTER/PARAMEDIC	23	29	30	30	30
<u>SUPPORT SERVICES</u>					
PUBLIC SERVICE OFFICERS	1	1	1	1	1
<b>TOTAL</b>	<b>34</b>	<b>41</b>	<b>42</b>	<b>42</b>	<b>42</b>

FIRE – GENERAL ADMINISTRATION/INFORMATION SERVICES

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
<u>Uniformed – Full-Time</u>			
Fire Chief	1 (70%)	1 (70%)	\$103,600
Assistant Fire Chief	1 (30%)	1 (30%)	36,035
			<hr/>
			\$139,635
<u>Civilian</u>			
Administrative Secretary	1	1	\$53,865

**Account Detail**

**726 Travel, Training, Subscriptions and Dues**

Dues	\$840
Training	<u>1,000</u>
	\$1,840

**790 Capital Outlay**

Carpet Station/Dorm and Lounge \$5,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

FIRE DEPARTMENT GENERAL ADMINISTRATION/INFORMATIONAL SERVICES 01-06-01

		2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES-UNIFORMED FULL-TIME	124,284	126,780	133,880	133,880	139,635
1-	704 SALARIES-CIVILIAN	46,878	48,941	51,520	51,520	53,865
	TOTAL SALARIES & WAGES	171,162	175,721	185,400	185,400	193,500
2-	793 EMPLOYER CONTRIBUTION - IMRF	6,380	6,133	7,350	7,350	7,325
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	4,875	5,080	5,880	5,880	6,135
	TOTAL EMPLOYEE BENEFITS	11,255	11,213	13,230	13,230	13,460
3-	742 CONTRACTUAL SERVICES	2,914	2,258	4,550	4,550	4,600
	TOTAL CONTRACTUAL	2,914	2,258	4,550	4,550	4,600
4-	710 TELEPHONE	19,159	19,153	19,000	19,000	19,000
	TOTAL UTILITIES	19,159	19,153	19,000	19,000	19,000
5-	722 POSTAGE	1,601	1,501	1,700	1,700	1,700
5-	723 OFFICE SUPPLIES	2,521	3,223	2,200	2,200	2,200
5-	726 TRAVEL, TRAINING , SUBSCRIPTIONS & DUES	155	249	1,340	1,244	1,840
5-	799 MISCELLANEOUS	373	428	500	500	500
	TOTAL COMMODITIES	4,650	5,401	5,740	5,644	6,240
6-	790 CAPITAL OUTLAY		4,912	5,000	5,000	5,000
	TOTAL CAPITAL	0	4,912	5,000	5,000	5,000
	TOTAL FIRE ADMINISTRATION EXPENDITURES	209,140	218,658	232,920	232,824	241,800

FIRE – FIRE PREVENTION

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
Assistant Fire Chief	1	1	\$120,080
Civilian Fire Inspectors (Part-Time)	1	2	72,185
			\$192,265

**Account Detail**

<p><b>724 Public Education</b></p> <p>School Handouts \$300</p> <p>Camera Repair 500</p> <p>Inspection Forms 500</p> <p>Miscellaneous <u>700</u></p> <p style="text-align: right;">\$2,000</p>	<p><b>726 Travel/Training/Subscription/Dues</b></p> <p>Schools/Seminars \$1,500</p> <p>Publications 1,350</p> <p>Dues 450</p> <p>Lake County SRT <u>150</u></p> <p style="text-align: right;">\$3,450</p>
<p><b>705 Contractual</b></p> <p>Alarm Hook-Up Fees (Reimbursed) \$3,000</p>	

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 FIRE DEPARTMENT - FIRE PREVENTION 01-06-02

		2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED FULL TIME	113,480	113,404	117,750	117,750	120,080
1-	704 SALARIES-CIVILIAN	49,510	45,823	48,855	47,873	72,185
	TOTAL SALARIES & WAGES	162,990	159,227	166,605	165,623	192,265
2-	740 SICK LEAVE BUYBACK					
2-	793 EMPLOYER CONTRIBUTION - IMRF	5,985	5,737	6,985	6,885	9,820
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	5,369	5,075	5,445	5,445	5,520
	TOTAL EMPLOYEE BENEFITS	11,354	10,812	12,430	12,330	15,340
3-	705 CONTRACTUAL		5,250	4,000	4,000	3,000
	TOTAL CONTRACTUAL	0	5,250	4,000	4,000	3,000
5-	723 OFFICE SUPPLIES	52	0	200	200	200
5-	724 PUBLIC EDUCATION	2,237	1,996	2,000	2,000	2,000
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	2,410	2,268	3,750	3,750	3,450
	TOTAL COMMODITIES	4,699	4,264	5,950	5,950	5,650
6-	790 CAPITAL OUTLAY	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	714 MAINTENANCE MOTOR EQUIPMENT FEES	16,070	8,750	8,750	8,750	8,840
7-	715 MAINTENANCE OTHER EQUIPMENT			200	200	200
	TOTAL REPAIRS & MAINTENANCE	16,070	8,750	8,950	8,950	9,040
	TOTAL FIRE PREVENTION EXPENDITURES	195,113	188,303	197,935	196,853	225,295

## FIRE – EMERGENCY SERVICES

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
<u>Uniformed – Full-Time</u>			
Fire Chief	1 (30%)	1 (30%)	\$44,400
Assistant Fire Chief	1(100%);2 (70%)	1 (100%); 2 (70%)	288,190
Fire Lieutenants	6	6	631,160
Firefighters/Paramedics	30	30	2,436,510
Overtime			130,000
Good Attendance Incentive			9,500
Acting Shift Commander Over-Time			11,000
Training – OT			15,000
Training – Technical Rescue			21,460
			\$3,587,220

### Account Detail

<p><b>705 Contractual Services</b></p> <p>Dispatch \$226,675</p> <p><b>707 Firefighter Supplies</b></p> <p>Fire Supplies \$4,200</p> <p>Paramedic Supplies &amp; Oxygen 10,800</p> <p>Maintenance of Boat &amp; Dive Equip. <u>3,200</u></p> <p style="padding-left: 20px;">\$18,200</p> <p><b>720 Insurance</b></p> <p>Medical \$605,545</p> <p>Dental 46,595</p> <p>Life 3,355</p> <p>PSEBA Costs (2) <u>40,915</u></p> <p style="padding-left: 20px;">\$696,410</p> <p><b>721 IRMA</b></p> <p>Annual Contribution \$129,750</p> <p>Deductible Expenses <u>10,000</u></p> <p style="padding-left: 20px;">\$139,750</p>	<p><b>726 Travel/Training/Subscription/Dues</b></p> <p>Dues/Publications \$1,040</p> <p>Training 12,000</p> <p>Tuition Reimbursement 18,000</p> <p>Video Conference Internet <u>3,500</u></p> <p style="padding-left: 20px;">\$34,540</p> <p><b>728 Technical Services</b></p> <p>Special Team Physicals \$3,000</p> <p>Collection Agency 1,500</p> <p>Respiratory Physicals 1,640</p> <p>Audiometric Testing 500</p> <p>Ambulance Billing 32,500</p> <p>Firehouse Support <u>1,000</u></p> <p style="padding-left: 20px;">\$40,140</p> <p><b>730 Rental &amp; User Fees</b></p> <p>Lake County SRT Assessment \$4,975</p> <p>Metropolitan Support Service 600</p> <p>MABAS Assessment 550</p> <p>Paramedic Fees <u>6,560</u></p> <p style="padding-left: 20px;">\$12,685</p>
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VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 FIRE DEPARTMENT-EMERGENCY SERVICES 01-06-03

			2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - UNIFORMED FULL TIME	3,209,804	3,330,594	3,442,915	3,403,367	3,587,220
1-	702	SALARIES - PAID ON CALL					
1-	704	SALARIES - DISPATCHERS	174,117	38,015	0	0	0
TOTAL SALARIES & WAGES			3,383,921	3,368,609	3,442,915	3,403,367	3,587,220
2-	720	INSURANCE	597,426	617,039	655,740	666,740	696,410
2-	740	SICK LEAVE BUYBACK	40,817	0	0	41,226	0
2-	787	EMPLOYER CONTRIBUTION-FIRE PENSION	987,758	991,861	1,050,000	1,050,000	1,147,000
2-	788	PAID ON CALL PENSIONS	3,150	3,150	2,800	2,800	2,800
2-	793	EMPLOYER CONTRIBUTION - IMRF	20,608	4,578	0	0	0
2-	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	53,344	44,315	44,265	39,473	47,535
TOTAL EMPLOYEE BENEFITS			1,703,103	1,660,943	1,752,805	1,800,239	1,893,745
3-	705	CONTRACTUAL SERVICES	44,500	162,781	219,400	219,400	226,675
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	144,509	126,524	130,625	130,625	139,750
3-	728	TECHNICAL SERVICES	10,893	14,261	38,500	39,500	40,140
3-	730	RENTAL AND USER FEES	9,560	10,540	12,210	11,765	12,685
TOTAL CONTRACTUAL			209,462	314,106	400,735	401,290	419,250
5-	707	FIREFIGHTER/EMS SUPPLIES	18,886	19,822	18,000	18,000	18,200
5-	723	OFFICE SUPPLIES	105	0	250	250	300
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	12,838	6,871	34,060	27,710	34,540
5-	799	MISCELLANEOUS	943	50	1,000	1,000	1,000
TOTAL COMMODITIES			32,772	26,743	53,310	46,960	54,040
6-	790	CAPITAL OUTLAYS	24,312	370	0	10,990	0
TOTAL CAPITAL			24,312	370	0	10,990	0
TOTAL FIRE EMERGENCY EXPENDITURES			5,353,570	5,370,771	5,649,765	5,662,846	5,954,255

## FIRE – SUPPORT SERVICES

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
<u>Uniformed – Full-Time</u>			
Assistant Fire Chief	1 (30%)	1 (30%)	\$36,025
 <b>Account Detail</b>			
<b>707 Firefighter Supplies</b>		<b>715 Maintenance Other Equipment</b>	
Fire Supplies	\$9,000	SCBA Maintenance	\$4,600
Turn Out Gear	<u>15,000</u>	Air Testing & Equipment	2,000
	\$24,000	Miscellaneous/Hazard Material	2,700
<b>712 Maintenance Building</b>		Saws and Tools	1,800
A/C Heating Maintenance	\$3,000	Cylinder Tests	<u>500</u>
Overhead Door Repair	3,500		\$11,600
Fire Extinguisher Inspections	2,000		
General Building Maintenance	6,000	<b>752 Uniforms</b>	
Station Furnishings	1,000	Firefighters	\$15,000
Elevator	1,300	Officers/Other	5,800
Fire Extinguisher Services	600	Badges/Class A Uniform	<u>1,000</u>
Tools and Supplies	900		\$21,800
Miscellaneous	<u>950</u>		
	\$19,250		
<b>713 Maintenance Grounds</b>			
Landscaping	\$800		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 FIRE DEPARTMENT-SUPPORT SERVICES 01-06-04

		2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED FULL TIME	33,529	33,044	34,530	34,530	36,025
	TOTAL SALARIES & WAGES	33,529	33,044	34,530	34,530	36,025
2-	740 SICK LEAVE BUYBACK					
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	467	458	500	500	520
	TOTAL EMPLOYEE BENEFITS	467	458	500	500	520
4-	709 UTILITIES (Station 3)	24,137	21,710	25,000	25,150	25,300
	TOTAL UTILITIES	24,137	21,710	25,000	25,150	25,300
5-	706 MATERIALS AND SUPPLIES	13,570	14,398	14,000	14,000	14,000
5-	707 FIREFIGHTER SUPPLIES	20,910	24,112	24,000	24,000	24,000
5-	752 UNIFORMS	20,416	21,119	21,375	21,375	21,800
5-	791 VEHICLE REPLACEMENT FEES	250,000	250,000	275,000	275,000	300,000
5-	799 MISCELLANEOUS					
	TOTAL COMMODITIES	304,896	309,629	334,375	334,375	359,800
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	712 MAINTENANCE BUILDINGS	18,852	20,657	18,500	18,500	19,250
7-	713 MAINTENANCE GROUNDS	6,941	4,633	7,300	4,000	800
7-	714 MAINTENANCE MOTOR VEHICLES	115,000	205,470	205,470	205,470	207,525
7-	715 MAINTENANCE OTHER EQUIPMENT	11,161	10,913	11,300	11,300	11,600
	TOTAL REPAIRS & MAINTENANCE	151,954	241,673	242,570	239,270	239,175
8-	789 TRANSFER PUBLIC BLDG IMPROVEMENT FUND	15,000	15,000	15,000	15,000	15,000
	TOTAL TRANSFERS	15,000	15,000	15,000	15,000	15,000
	TOTAL FIRE SUPPORT EXPENDITURES	529,983	621,514	651,975	648,825	675,820

## EMERGENCY MANAGEMENT AGENCY

Because of the possibility of a disaster occurring and its potential to affect the Village of Libertyville, an Emergency Management Agency (EMA) has been created to assist the Village of Libertyville with planning for, responding to, and recovering from a local disaster. Disasters may be natural or manmade and can disrupt the quality of life in a community within minutes.

The EMA acts as the command and resource center when a disaster is declared. The EMA, through training, prepares the Village Departments for a disaster response and recovery should it be needed. A local Disaster Plan is utilized to help guide departments in this process.

The EMA also works closely with County, State and Federal agencies to assure readiness. The EMA also promotes business continuity to assist local businesses with preparedness and recovery in the event there is a disaster.

### DEPARTMENT SUMMARY

	2011-12	2012-13	2013-14	2013-14	2014-15
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	0	0	0	0	5,000
UTILITIES	751	576	1,200	1,185	1,200
COMMODITIES	2,386	2,789	1,100	900	1,150
CAPITAL	21,380	16,242	1,000	1,000	30,900
REPAIRS & MAINTENANCE	9,969	645	5,100	5,100	5,300
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
<b>TOTAL</b>	<b>34,486</b>	<b>20,252</b>	<b>8,400</b>	<b>8,185</b>	<b>43,550</b>

### 790 Capital Outlay

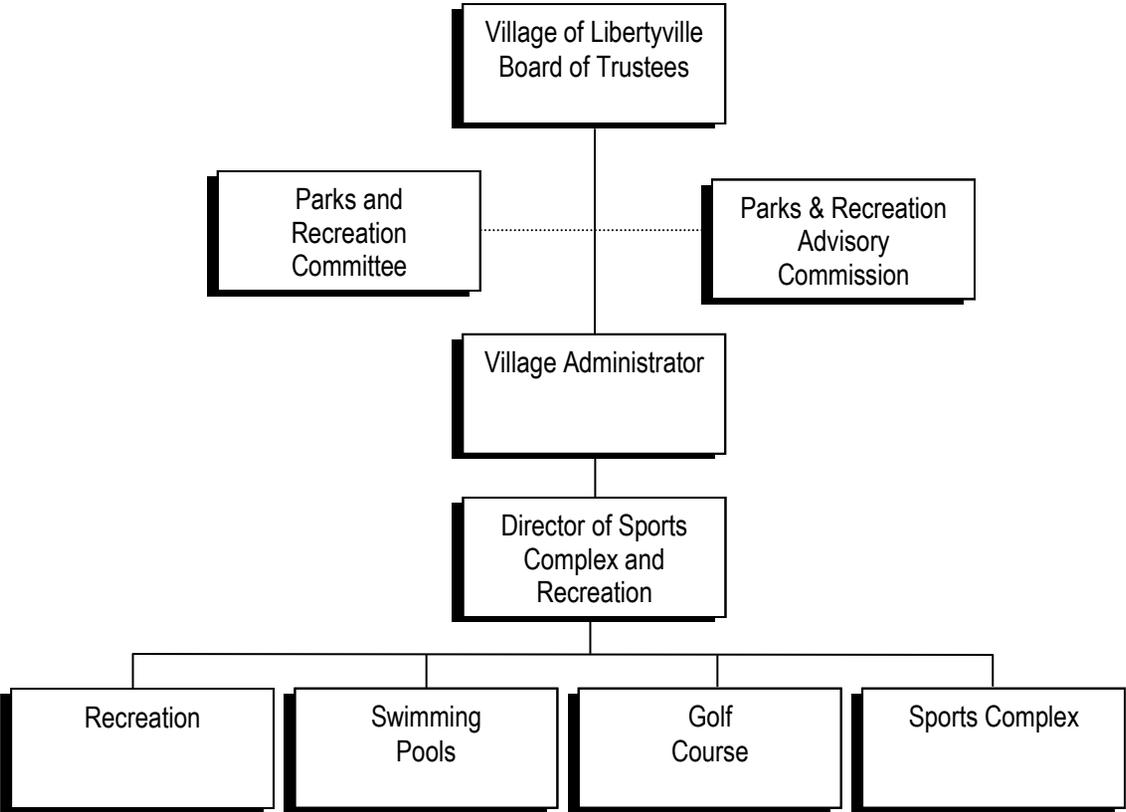
Replace Emergency Siren	\$29,900
Misc	<u>1,000</u>
	\$30,900

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
EMERGENCY MANAGEMENT AGENCY 01-10

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
728 TECHNICAL SERVICES	-	-	-	-	5,000
742 PHOTOCOPYING	0	0	0	0	0
TOTAL CONTRACTUAL	0	0	0	0	5,000
4- 708 ELECTRICITY	199	188	200	185	200
4- 710 TELEPHONE	552	388	1,000	1,000	1,000
TOTAL UTILITIES	751	576	1,200	1,185	1,200
5- 717 COMPUTER EQUIPMENT AND SUPPLIES	59	662	350	350	350
5- 723 OFFICE SUPPLIES		28	100	100	100
5- 724 PUBLIC EDUCATION	2,327	1,969			
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES		130	650	450	700
TOTAL COMMODITIES	2,386	2,789	1,100	900	1,150
6- 790 CAPITAL OUTLAYS	21,380	16,242	1,000	1,000	30,900
TOTAL CAPITAL	21,380	16,242	1,000	1,000	30,900
7- 715 MAINTENANCE OTHER EQUIPMENT	9,969	645	5,100	5,100	5,300
TOTAL REPAIRS & MAINTENANCE	9,969	645	5,100	5,100	5,300
TOTAL EMERGENCY MGMT AGENCY EXPENDITURES	34,486	20,252	8,400	8,185	43,550

# **RECREATION DEPARTMENT**

**Recreation Department**



## **RECREATION DEPARTMENT**

The Recreation Department maintains several facilities and operates many programs and offerings for the recreational use of all Libertyville residents, as well as visitors and guests of the Village. These recreational facilities and programs provide social, civic, environmental and economic benefits to individuals and families, enhancing the Libertyville community. Besides overseeing the operation of recreation programming, the Recreation Department maintains 20 parks, Adler Lodge, Crawford House, two public swimming pools, various park pavilions, Butler Lake, and the Libertyville par-3 Golf Course. The Recreation Department synergizes resources and Staff with the Village owned and operated Libertyville Sports Complex.

### **2013-14 Goals**

1. **Improve Operations.** Continued focus on operations by increasing the daily observation and review, having the ability to make instant adjustments to improve our overall operations. Keeping a close eye on the management, operations, customer service and the details of how we run our business, to improve the overall quality experience for our customers. Formal and informal meetings, along with weekly Staff meetings, will provide an opportunity to review and implement new, short-term or long-range action plans. Monthly site inspections and status reports will enhance operation review. *Weekly staff meetings helped communication and status of operations. Monthly, and more frequent, site-inspections helped adapt to changing circumstances and improve operations. Employee surveys and customer feedback helped gain input of our operations and programs, providing good information to improve our operations.*
2. **Facilities.** Maintaining the quality, standards, service and reputation of our Facilities will be a priority. This will be accomplished through our experienced Staff, inter-departmental team effort with Public Works, and through pro-active and creative maintenance with day-to-day diligence and teamwork with the Parks Division. Monthly meetings will allow for periodic status reports. *Frequent inspections and observations, with Staff and the Parks Division & Public Works Department, at least once a month, helped monitor maintenance of Recreation facilities. ADA, safety and other needed requirements were completed at Adler Pool. Reconfiguration of the Riverside Pool entrance was successfully completed, as well as the new roof on Riverside south building. Monitored management team operating our Libertyville Golf Course.*
3. **Outreach and Alliances.** Continue to foster positive teamwork that has developed with the many working bodies (Parks & Recreation Advisory Commission, Parks & Recreation Committee, Village Trustees, Village residents, District-area schools, other alliances) that provide direction, input and support to the Department. Marketing and publicity of our programs and sharing information with our many alliances to produce positive exposure and increase our publicity mentions by 10%, particularly in grade schools, helping increase enrollment to the programs we offer and help our awareness and reputation in the community. *Increased the outreach to improve our relationships with various agencies and organizations to create more awareness of our Recreation programs. Increased, by over 10%, exposure of our programs to our alliances including schools and MainStreet. Increased frequency of eblasts and social media to customer database. Successful in restructuring of Recreation Advisory Commission.*
4. **Current Offerings and New Programming.** This area is of perpetual business focus. Continue to review all of our Recreational programs, activities, and events so as to improve our program offerings, their relevance and maximizing the benefits and financial impact. Gaining deeper input from Supervisors and front line employees with in-season and post-event suggestions and reaching out to our customers with verbal and written feedback to seek their input to help us make improvements, changes and develop new programming, specifically in youth programs. *Regular reviews allowed for both improvements and relevance of our*

*programs. Written surveys, from front line employees in swimming and day camp operations, gained input for improvement of our programs. New programs were added including adult cooking classes, intro to Ballroom Dance, an advanced tennis class, and indoor skateboarding. Teen Travelers summer biking program went to weekly sessions, rather than 2-week sessions, to increase efficiencies of registration. Special events such as Daddy-Daughter Dance, Lunch with the Bunny, and Breakfast with Santa were sellouts.*

5. Fiscal Management. Continue to improve the financial results of our Recreation Department with monthly financial reviews as well as post-event evaluation with key supervisors. Maximizing revenues and managing expenses to produce favorable profit margins, while providing quality and affordable programming for Libertyville residents, and fair pricing for non-residents. *Monthly reviews helped assist our fiscal management and adjust to changing circumstances, marketplace competition and unpredictable weather, particularly with swimming pool operations, summer day camp, and Kinder Korner pre-school programs. Post-event reviews of all our programs, including independent contractor offerings, have enabled adjustment of rates, while continuing fair and affordable pricing.*

6. Marketing and Awareness. Drive awareness with aggressive marketing, publicity, promotion and advertising. Continue to develop creative, consistent, and regular messaging, to attract consumer business, as well as bolster our community image. Increase database by 20% in collection of customer information, and increased use of e-mailings, E-blast marketing efforts, and other electronic marketing mediums by 20%, including the Village website as a source for information about the Department. *Marketing and awareness efforts remained consistent and aggressive. Improved the content of Recreation Department Registration Guide, as well as our Website information pages, promoting our programs. Increased frequency of emails to customer lists. Database should increase 20% by end of fiscal. Sent a direct mail summer programs reminder postcard to Residents to help increase marketing efforts.*

### **2014-2015 Goals**

1. Improve Operations. Continue to improve the day to day operation, safety, image, marketing and customer service for every program offered through the Recreation Department. Weekly staff meetings and observations will help provide current status reports. Monthly on-site inspections and regular interaction with hourly 'front-line' staff will help gain input and ideas to improve operations. Surveys to employees, as well as customers, will assist in evaluation of operations and programming.

2. Fiscal Management. Continue efforts to improve the financial viability of the Recreation programs, while still maintaining quality and affordable programs for the residents of Libertyville. Bi-weekly financial reviews will provide ability analyze results, trends and make adjustments as needed. Profitability of all programs will be reviewed after each session. New programs, where potential exists, will be developed to meet demand, as well as augment revenues.

3. Facilities. Maintaining the standards and reputation of our Libertyville Recreation and Parks facilities, grounds and equipment, through pro-active and regular maintenance, working with available resources. Monthly on-site inspections, with key Staff of the Parks Division and Public Works Department, to stay ahead of curve evaluating facilities. Update and prioritize short term and long term capital needs to our Parks and Pools for maintenance and upgrades. Implement a successful and smooth transition of the Bolander Park Administrative Offices to the Libertyville Sports Complex.

4. Programming and Offerings. Make our recreation programs vibrant and relevant with short and long range game-planning. Improving popular and successful programs, making changes to programs that are underused or facing challenges, and analyzing programs that are not in

demand or financially prudent. Adding at least two new programs where potential and marketplace trends exist. Improve promotion and awareness of offered programming utilizing social media, database eblasts besides conventional marketing.

5. Outreach and Alliances. Continue to work with and nurture positive alliances with various outside organizations and groups to foster the marketing, promotion and awareness of our programs and facilities. Work closer with District-area schools and independent organizations such as MainStreet, Visit Lake County Convention & Visitors Bureau and GLMV Chamber of Commerce, sports organizations and other local park districts. Continue to foster collaborative input with Parks & Recreation Committee, the Parks & Recreation Advisory Commission, Village Board, the Libertyville residents, visitors to Libertyville, and others to help our Department succeed in reaching our goals.

6. Marketing and Awareness. Continue to promote and market the awareness of the programs, facilities and offerings of the Recreation Department to increase usage and enrollment. Develop a good marketing mix of publicity and advertising and continue to brand Libertyville in the Recreation messages. A greater focus of using social media and developing effective and consistent application of Twitter and Facebook, perhaps developing a separate Recreation Department Twitter and Facebook accounts. Developing a greater frequency of eblast reminders to database customers and eblast mailings by 20% for promotion of programming information

7. Long Range Planning. Review the long term feasibility of the facilities and infrastructure for all Recreation and Parks facilities to maintain, improve and enhance usage.

8. Capital Improvement Needs.

Identify and develop a list of capital improvement needs, along with other needs and resources, to enhance the viable operations, long term and short term, of the Recreation Department.

**Performance Data**

	<b>Actual 2010-11</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Estimate 2013-14</b>	<b>Projected 2014-15</b>
<b><i>Output Measures</i></b>					
Rounds of Golf	3,509	4,214	5,272	N/A	N/A
Total Pool Usage	36,731	35,168	32,772	27,755	33,000
Swim Lesson Participants	2,137	1,693	1,689	1,226	1,700
Recreation Program Participants	16,700	16,740	14,939	16,637	16,700

## DEPARTMENT SUMMARY

	2011-12	2012-13	2013-14	2013-14	2014-15
REVENUES/EXPENSES BY DIVISION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
RECREATION PROPERTY TAX	354,202	366,718	375,000	359,625	375,000
RECREATION FEES	739,910	645,673	676,000	632,511	649,000
RENTALS	13,728	15,573	11,500	11,000	11,000
PARKS/REC SCHOLARSHIPS & DONATIONS	14,450	12,885	17,000	17,000	18,000
TOTAL RECREATION REVENUE	1,122,290	1,040,849	1,079,500	1,020,136	1,053,000
RECREATION EXPENDITURES	1,435,793	1,125,257	1,373,770	2,895,020	1,741,785
NET INCOME/(DEFICIT) RECREATION PROGRAMS	-313,503	-84,408	-294,270	-1,874,884	-688,785
SWIMMING FEES (Passes, Daily, Lessons)	217,973	227,890	235,000	205,000	224,000
SWIMMING PROGRAMS	120,807	114,167	125,000	100,000	112,000
CONCESSIONS-POOLS	26,191	25,320	27,000	21,269	25,500
TOTAL POOL REVENUE	364,971	367,377	387,000	326,269	361,500
POOL EXPENDITURES	325,915	325,748	360,395	335,725	352,950
NET INCOME/(DEFICIT) POOL	39,056	41,629	26,605	-9,456	8,550
GOLF RENTALS	1,596	2,509	0	0	0
GREENS FEES	41,732	66,628	20,000	20,000	20,000
PRO SHOP MERCHANDISE	297	176	0	0	0
TOTAL GOLF REVENUE	43,625	69,313	20,000	20,000	20,000
GOLF EXPENDITURES	122,852	116,498	18,460	14,940	17,790
NET INCOME/(DEFICIT) GOLF	-79,227	-47,185	1,540	5,060	2,210
SENIOR CENTER MEAL & TRIP FEES	16,671	15,907	18,300	16,795	17,500
SENIOR CENTER SPONSORSHIP	7,076	8,051	7,500	6,000	6,500
TOTAL SENIOR REVENUE	23,747	23,958	25,800	22,795	24,000
SENIOR EXPENDITURES	51,311	53,854	55,870	54,320	55,725
NET INCOME/(DEFICIT) SENIOR PROGRAM	-27,564	-29,896	-30,070	-31,525	-31,725
TOTAL PARK & RECREATION REVENUE	1,554,633	1,501,497	1,512,300	1,389,200	1,458,500
EXPENDITURES					
SALARIES & WAGES	636,413	639,762	654,350	619,264	655,595
EMPLOYEE BENEFITS	134,048	126,660	134,545	133,554	138,995
CONTRACTUAL	232,604	177,504	177,365	143,978	155,455
UTILITIES	77,897	58,113	61,740	65,058	69,860
COMMODITIES	140,599	139,295	153,450	136,231	154,975
CAPITAL	8,160	14,990	5,000	3,915	3,500
REPAIRS & MAINTENANCE	131,150	128,033	86,700	83,285	80,815
TRANSFERS	575,000	337,000	535,345	2,114,720	909,055
DEBT	0	0	0	0	0
TOTAL RECREATION EXPENSES	1,935,871	1,621,357	1,808,495	3,300,005	2,168,250
NET INCOME/(DEFICIT) RECREATION	-381,238	-119,860	-296,195	-1,910,805	-709,750
<b>PERSONNEL</b>					
<u>RECREATION</u>					
DIRECTOR OF RECREATION & SPORTS COMPLEX	1	1	1	1	1
RECREATION MANAGER	1	1	1	1	1
PARKS & RECREATION BUSINESS MANAGER	1	1	1	1	1
SECRETARY	1	1	1	1	1
<u>SPORTS COMPLEX</u>					
PARKS GROUNDS TECHNICIAN	2	0	0	0	0
PARKS FACILITY TECHNICIAN	2	2	2	2	2
PARKS GROUND ASSISTANT	1	1	1	1	1
RECREATION SUPERVISOR	5	4	4	4	4
TOTAL	14	11	11	11	11



## RECREATION

<b><u>Authorized Personnel</u></b>	<b><u>2013-14 Positions</u></b>	<b><u>2014-15 Positions</u></b>	<b><u>2014-15 Approved</u></b>
Director of Recreation and Sports Complex	1 (20%)	1 (20%)	\$25,145
Recreation Manager	1	1	67,195
Business Manager	1 (80%)	1 (80%)	67,840
Secretary	1	1	45,230
			<hr/>
			\$205,410

### **Salaries Tot Programs**

Pre-School Director		\$36,980
Kinder Korner		41,137
Summer Programs		10,238
Pre-School		13,000
		<hr/>
		\$101,355

### **Salaries – Youth/Teen Program**

Day Camps		\$84,500
Teen Programs		10,800
Other		1,000
		<hr/>
		\$96,300

### **Salaries – Special/Cultural Events**

Dance Programs		\$25,960
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**Account Detail****706 Supplies – Tot Programs**

Kinder Korner	\$4,525
Pre-School Supplies	2,155
Adventure Camp	290
Safety Town	1,785
Sunshine Kids	460
Junior Counselor Uniforms	<u>145</u>
	\$9,360

**707 Supplies – Youth Program**

Day Camp	\$21,000
Teen Travelers	3,000
Ice Skating	800
Red Cross	500
Summer School Bus	<u>3,300</u>
	\$28,600

**712 Maintenance of Building**

Custodial Services	\$13,750
Riverside Preschool Stain	6,000
Adler Lodge Sprinkler Repairs	1,850
Fire Extinguisher	320
Paper Products	1,040
Pest Control	1,275
HVAC	700
Miscellaneous	<u>1,900</u>
	\$26,835

**713 Independent Contractors**

Karate	\$25,000
Tennis	35,600
Lacrosse	4,600
Ice Skating	5,000
Gymnastics	11,000
Checkmates	400
Glitzy Girls	400
Magic Class	<u>400</u>
	\$82,400

**716 Dance Program**

Dance Recital/Costumes	\$4,900
Recital Fees	2,400
Miscellaneous	400
Competition Fees	<u>800</u>
	\$8,500

**720 Insurance**

Medical	\$42,150
Dental	2,995
Life	<u>385</u>
	\$45,530

**721 IRMA**

Annual Contribution	\$25,890
Deductible Expenses	<u>1,000</u>
	\$26,890

**722 Seasonal Brochures**

Brochure Printing	\$19,500
Postage	7,000
Flyers/Postcards	<u>5,500</u>
	\$32,000

**726 Travel/Training/Dues/Subscription**

Memberships	\$500
Training	100
Subscriptions	<u>215</u>
	\$815

**732 Supplies – Special Events**

Breakfast with Santa	800
Lunch with Bunny	600
Campfire	250
Daddy – Daughter Dance	2,000
Miscellaneous (Other Programs)	<u>1,050</u>
	\$4,700

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF RECREATION & SPORTS COMPLEX-RECREATION 01-07-02

		2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - ADMINISTRATIVE STAFF	179,141	187,666	196,360	195,675	205,410
1-	702 SALARIES - TOT PROGRAMS	106,173	89,400	104,645	97,979	101,355
1-	703 SALARIES - YOUTH/TEEN PROGRAMS	94,109	102,932	99,940	90,840	96,300
1-	705 SALARIES - SPECIAL/CULTURAL EVENTS	28,036	24,502	26,990	23,500	25,960
	TOTAL SALARIES & WAGES	407,459	404,500	427,935	407,994	429,025
2-	720 INSURANCE	44,779	42,636	43,655	43,614	45,530
2-	793 EMPLOYER CONTRIBUTION - IMRF	32,772	27,675	33,150	33,150	35,195
2-	794 EMPLOYER CONTRIBUTION - FICA	30,730	30,545	32,395	32,395	32,445
	TOTAL EMPLOYEE BENEFITS	108,281	100,856	109,200	109,159	113,170
3-	713 INDEPENDENT CONTRACTOR	158,541	94,851	103,200	78,792	82,400
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	27,327	35,019	26,725	25,360	26,890
3-	742 PHOTOPROCESSING	2,911	2,178	2,720	2,196	2,335
	TOTAL CONTRACTUAL	188,779	132,048	132,645	106,348	111,625
4-	708 ELECTRICITY	26,994	25,421	28,000	27,679	32,000
4-	709 NORTH SHORE GAS	1,193	1,435	1,500	1,590	1,500
4-	710 TELEPHONE	4,495	3,945	4,500	4,359	4,500
	TOTAL UTILITIES	32,682	30,801	34,000	33,628	38,000
5-	706 SUPPLIES & EXPENSES - TOT PROGRAMS	9,050	7,847	9,295	9,062	9,360
5-	707 SUPPLIES & EXPENSES - YOUTH PROGRAMS	23,321	24,368	26,600	20,075	28,600
5-	716 DANCE PROGRAM EXPENSES	11,707	7,051	8,500	8,200	8,500
5-	722 SEASONAL BROCHURES	24,779	25,980	32,000	28,614	32,000
5-	723 OFFICE SUPPLIES	4,440	5,464	5,700	5,515	5,700
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	185	241	250	255	815
5-	732 SUPPLIES & EXP - SPECIAL EVENT FAMILY	4,228	3,928	4,950	4,235	4,700
5-	734 SUPPLIES & EXP - SPECIAL EVENT YOUTH					
5-	736 CREDIT CARD BANK FEE	19,530	19,365	20,000	19,865	20,000
5-	750 REFUNDS	1,147	2,678			
5-	761 BAD DEBT EXPENSE					
5-	788 CASH SHORT	117	75			
5-	799 MISCELLANEOUS	1,607	1,000	2,500	2,500	2,500
	TOTAL COMMODITIES	100,111	97,997	109,795	98,321	112,175
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	712 MAINTENANCE BUILDINGS	19,901	20,155	22,950	22,950	26,835
7-	714 MAINTENANCE MOTOR VEHICLES	3,580	1,900	1,900	1,900	1,900
	TOTAL REPAIRS & MAINTENANCE	23,481	22,055	24,850	24,850	28,735
8-	787 TRANSFER BUILDING IMPROVEMENT FUND	5,000	5,000	5,000	5,000	5,000
8-	788 SPORTS COMPLEX-DEBT	570,000	332,000	530,345	2,109,720	904,055
8-	789 TECHNOLOGY EQUIPMENT & REPLACEMENT					
	TOTAL TRANSFERS	575,000	337,000	535,345	2,114,720	909,055
	TOTAL RECREATION EXPENDITURES	1,435,793	1,125,257	1,373,770	2,895,020	1,741,785

RECREATION – SWIMMING POOL OPERATIONS

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
<u>Administrative</u>			
Director of Recreation & Sports Complex	1 (10%)	1 (10%)	\$12,935
Recreation Supervisor	1 (50%)	1 (50%)	25,285
			\$38,220
<u>Concessions</u>			
Concession Workers			\$5,880
<u>Pool Operations</u>			
Cashiers			\$11,200
Pool Managers			22,000
Lifeguards			83,905
Morning Cleaning			3,200
			\$120,305
<u>Lessons</u>			
Swim Coach			\$8,300
Assistant Supervisor			5,850
Instructor			23,105
Aqua Exercise Instructors			1,500
			\$38,755

**Account Detail**

<p><b>721 IRMA</b></p> <p>Annual Contribution                   \$13,165</p> <p>Deductible Losses                     <u>1,000</u></p> <p>  \$14,165</p> <p><b>726 Travel, Training, Subscriptions &amp; Dues</b></p> <p>Swim Conference                       \$550</p> <p>Red Cross Fees                         <u>2,625</u></p> <p>  \$3,175</p> <p><b>732 Concession Expense</b></p> <p>Frozen Food                             \$2,700</p> <p>Other Food                               3,450</p> <p>Paper Goods                             250</p> <p>Cleaning Items                         300</p> <p>Soda/Water                              3,500</p> <p>Miscellaneous                         <u>1,800</u></p> <p>  \$12,000</p>	<p><b>716 Maintenance - Pool</b></p> <p>Chlorine                                 \$4,600</p> <p>CO<sup>2</sup>                                       5,000</p> <p>Other Chemicals                       4,925</p> <p>Miscellaneous                         12,500</p> <p>Painting Pools                         <u>16,580</u></p> <p>  \$43,605</p> <p><b>752 Uniform</b></p> <p>Swimsuits                               \$2,200</p> <p>Staff Uniforms                         1,500</p> <p>Staff - Additional Uniforms (Reimbursed)                         1,300</p> <p>Swim Team                              <u>1,000</u></p> <p>  \$6,000</p> <p><b>790 Capital</b></p> <p>Umbrella                                 \$3,500</p>
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VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF RECREATION & SPORTS COMPLEX - SWIMMING POOL OPERATIONS 01-07-03

BUDGETED EXPENDITURES			2011-12	2012-13	2013-14	2013-14	2014-15
			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES-ADMINISTRATIVE	31,759	32,517	35,355	35,355	38,220
1-	702	SALARIES-CONCESSIONS	6,854	5,766	5,880	4,830	5,880
1-	703	SALARIES-PUBLIC SWIM	108,711	121,279	122,700	115,959	120,305
1-	704	SALARIES-SWIM LESSONS	42,912	38,757	39,530	32,176	38,755
TOTAL SALARIES & WAGES			190,236	198,319	203,465	188,320	203,160
2-	793	EMPLOYER CONTRIBUTION - IMRF	4,341	4,371	5,015	5,015	5,075
2-	794	EMPLOYER CONTRIBUTION - FICA	14,352	15,057	15,300	14,350	15,775
TOTAL EMPLOYEE BENEFITS			18,693	19,428	20,315	19,365	20,850
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	15,110	13,834	14,760	11,315	14,165
3-	742	PRINTING AND PHOTOCOPYING	78	0	200	0	0
TOTAL CONTRACTUAL			15,188	13,834	14,960	11,315	14,165
4-	708	ELECTRICITY	28,890	15,982	16,000	16,000	16,000
4-	709	NORTH SHORE GAS	14,150	9,680	10,000	13,690	14,000
4-	710	PHONE	1,959	1,434	1,500	1,500	1,620
TOTAL UTILITIES			44,999	27,096	27,500	31,190	31,620
5-	705	SUPPLIES-SWIM LESSONS	1,241	3,004	1,750	1,750	1,500
5-	706	MATERIALS AND SUPPLIES	3,737	2,793	4,530	4,486	5,125
5-	707	SUPPLIES-MAINTENANCE		380	450	450	450
5-	723	OFFICE SUPPLIES	294	150	150	298	150
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,653	818	3,175	1,750	3,175
5-	732	CONCESSION EXPENSE	12,021	15,441	12,650	11,964	12,000
5-	734	SPECIAL EVENTS	20	125	300	311	1,000
5-	752	UNIFORMS	6,401	5,290	6,000	4,510	6,000
5-	799	MISCELLANEOUS	1,805	1,661	2,000	1,291	1,800
TOTAL COMMODITIES			27,172	29,662	31,005	26,810	31,200
6-	790	CAPITAL OUTLAYS	8,160	14,990	5,000	3,915	3,500
TOTAL CAPITAL			8,160	14,990	5,000	3,915	3,500
7-	712	MAINTENANCE BUILDING	3,959	5,108	4,850	4,850	4,850
7-	716	MAINTENANCE POOLS	17,508	17,311	53,300	49,960	43,605
TOTAL REPAIRS & MAINTENANCE			21,467	22,419	58,150	54,810	48,455
TOTAL SWIMMING POOL EXPENDITURES			325,915	325,748	360,395	335,725	352,950

RECREATION – LIBERTYVILLE GOLF COURSE

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
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Ground Maintenance Supervisor	0	0	0
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**Account Detail**

<b>712</b>	<b>Maintenance Building</b>		<b>721</b>	<b>IRMA</b>	
	Contractual Cleaning	\$3,300		Annual Contribution	\$13,165
	Miscellaneous	<u>325</u>		Deductible Losses	<u>1,000</u>
		\$3,625			\$14,165

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF RECREATION & SPORTS COMPLEX- LIBERTYVILLE GOLF COURSE 01-07-04

BUDGETED EXPENDITURES			2011-12	2012-13	2013-14	2013-14	2014-15
			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	702	SALARIES - PRO SHOP	11,625	7,870			
1-	703	SALARIES - MAINTENANCE	6,403	8,465			
		TOTAL SALARIES & WAGES	18,028	16,335	0	0	0
2-	747	UNEMPLOYMENT					
2-	793	EMPLOYER CONTRIBUTION - IMRF	1,799	1,072			
2-	794	EMPLOYER CONTRIBUTION - FICA	1,285	1,211			
		TOTAL EMPLOYEE BENEFITS	3,084	2,283	0	0	0
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	15,110	13,834	14,760	11,315	14,165
		TOTAL CONTRACTUAL	15,110	13,834	14,760	11,315	14,165
5-	706	MATERIALS AND SUPPLIES	34	118			
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES					
5-	733	GOLF COURSE SUPPLIES	353	300			
5-	734	SPECIAL EVENTS		57			
5-	791	VEHICLE REPLACEMENT FEES					
5-	799	MISCELLANEOUS	41	12			
		TOTAL COMMODITIES	428	487	0	0	0
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
7-	712	MAINTENANCE BUILDING	176	1,976	3,700	3,625	3,625
7-	713	MAINTENANCE GROUNDS	85,973	81,583			
7-	714	MAINTENANCE-VEHICLE					
7-	715	MAINTENANCE EQUIPMENT	53	0			
		TOTAL REPAIRS & MAINTENANCE	86,202	83,559	3,700	3,625	3,625
		TOTAL LIBERTYVILLE GOLF EXPENDITURES	122,852	116,498	18,460	14,940	17,790

RECREATION – SENIOR PROGRAMS

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
Part-Time Senior Coordinator	1	1	\$23,410
 <b>Account Detail</b>			
<b>706 Material and Supplies</b>		<b>714 Senior Trips</b>	
Entertainment	\$4,150	Theater	\$4,500
Meal Supplies	<u>400</u>	Trips	<u>500</u>
	\$4,550		\$5,000
 <b>713 Contractual Services</b>			
Catered Lunches	\$15,500		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF RECREATION & SPORTS COMPLEX -SENIOR PROGRAMS 01-07-05

		2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - ADMINISTRATION	20,690	20,608	22,950	22,950	23,410
	TOTAL SALARIES & WAGES	20,690	20,608	22,950	22,950	23,410
2-	793 EMPLOYER CONTRIBUTION - IMRF	2,407	2,516	3,280	3,280	3,185
2-	794 EMPLOYER CONTRIBUTION - FICA	1,583	1,577	1,750	1,750	1,790
	TOTAL EMPLOYEE BENEFITS	3,990	4,093	5,030	5,030	4,975
3-	713 CONTRACTUAL SERVICES	13,527	17,788	15,000	15,000	15,500
	TOTAL CONTRACTUAL	13,527	17,788	15,000	15,000	15,500
4-	709 UTILITIES	216	216	240	240	240
	TOTAL UTILITIES	216	216	240	240	240
5-	706 MATERIALS AND SUPPLIES	5,092	5,845	4,500	4,500	4,550
5-	707 MEAL SUPPLIES	2,433	2,059	2,000	2,000	2,050
5-	714 SENIOR TRIPS	5,363	3,245	6,150	4,600	5,000
5-	732 SPECIAL EVENTS					
	TOTAL COMMODITIES	12,888	11,149	12,650	11,100	11,600
	TOTAL SENIOR PROGRAMS EXPENDITURES	51,311	53,854	55,870	54,320	55,725



VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
GENERAL FUND SUMMARY

	2011-12	2012-13	2013-14	2013-14	2014-15
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<b>REVENUES</b>					
PROPERTY TAXES	5,763,328	5,937,226	6,124,000	5,955,680	6,257,000
OTHER TAXES	2,213,033	1,866,223	1,567,000	1,783,890	1,495,000
LICENSES & PERMITS	868,427	1,096,105	889,000	988,000	938,000
INTERGOVERNMENTAL	8,093,184	8,501,703	8,540,415	8,670,360	8,872,640
CHARGES FOR SERVICES	6,669,795	6,636,215	6,500,580	6,501,880	6,553,985
FINES & FORFEITURES	600,493	671,354	487,500	618,500	595,000
INTEREST	3,166	12,227	15,000	15,000	16,000
MISCELLANEOUS	473,594	772,546	316,500	329,615	335,900
TRANSFERS	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>24,685,020</b>	<b>25,493,599</b>	<b>24,439,995</b>	<b>24,862,925</b>	<b>25,063,525</b>
<b>EXPENDITURES</b>					
LEGISLATIVE BOARDS	98,447	83,965	87,130	89,735	90,220
ADMINISTRATION	1,166,613	1,171,071	1,320,820	1,229,522	1,275,420
LEGAL	495,200	592,061	402,100	428,400	394,000
PUBLIC BUILDINGS	83,456	78,624	80,730	80,250	117,940
COMMUNITY ORGANIZATIONS	185,440	185,388	190,250	179,746	194,200
COMMUNITY DEVELOPMENT	1,311,039	1,331,882	1,424,545	1,444,559	1,546,030
CENTRAL BUSINESS DIST PARKING	17,327	25,747	33,090	34,662	78,595
PUBLIC WORKS	3,181,521	3,484,159	3,687,360	3,722,817	4,096,780
POLICE	7,098,871	7,609,601	7,646,855	7,485,230	7,826,965
FIRE	6,287,806	6,399,246	6,732,595	6,741,348	7,097,170
EMERGENCY MANAGEMENT AGENCY	34,486	20,252	8,400	8,185	43,550
RECREATION <sup>(1)</sup>	1,935,871	1,621,357	1,808,495	3,300,005	2,168,250
CONTINGENCY	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>21,896,077</b>	<b>22,603,353</b>	<b>23,422,370</b>	<b>24,744,459</b>	<b>24,929,120</b>
<b>NET INCOME / (LOSS) <sup>(1)</sup></b>	<b>2,788,943</b>	<b>2,890,246</b>	<b>1,017,625</b>	<b>118,466</b>	<b>134,405</b>
<b>BEGINNING BALANCE MAY 1</b>	<b>4,221,384</b>	<b>7,010,327</b>	<b>9,900,573</b>	<b>9,900,573</b>	<b>10,019,039</b>
<b>ENDING BALANCE APRIL 30</b>	<b>7,010,327</b>	<b>9,900,573</b>	<b>10,918,198</b>	<b>10,019,039</b>	<b>10,153,444</b>



## **CONCORD SPECIAL SERVICE AREA**

Established in 1997, the Concord SSA was created for the operation, upkeep, maintenance repair and renewal of the storm water detention facility and associated landscaping, the public directional sign, and the perimeter landscape screening and fencing. Property taxes are serviced on a per lot basis and are evenly assessed over the ninety lots in the subdivision.

**Account Detail**

**780 Retention Pond Maintenance**

Pond Maintenance (1/2 of cost)	\$2,000
Electric	1,200
Aerator Maintenance	<u>850</u>
	\$4,050

**781 Landscape Maintenance**

Mowing	\$8,285
Plant Replacement	200
Miscellaneous	<u>300</u>
	\$8,785

**799 Miscellaneous**

Fence Repairs	\$4,000
Miscellaneous	<u>4,515</u>
	\$8,515

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 CONCORD AT INTERLAKEN SPECIAL SERVICE AREA 02-00

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 PROPERTY TAX	22,230	24,120	24,030	24,030	23,130
690 INTEREST REVENUE	0	0	0	0	0
	<u>22,230</u>	<u>24,120</u>	<u>24,030</u>	<u>24,030</u>	<u>23,130</u>

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
728 ADMINISTRATION	1,000	-	1,200	1,200	1,200
7- 780 RETENTION POND MAINTENANCE	4,430	3,213	4,070	3,890	4,050
7- 781 LANDSCAPING	11,910	11,781	11,900	11,400	8,785
5- 799 MISCELLANEOUS	5,999	834	6,000	4,000	8,515
	<u>23,339</u>	<u>15,828</u>	<u>23,170</u>	<u>20,490</u>	<u>22,550</u>

CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	22,230	24,120	24,030	24,030	23,130
TOTAL EXPENDITURES	23,339	15,828	23,170	20,490	22,550
NET INCOME / (LOSS)	(1,109)	8,292	860	3,540	580
BEGINNING BALANCE MAY 1	25,062	23,953	32,245	32,245	35,785
ENDING BALANCE APRIL 30	23,953	32,245	33,105	35,785	36,365



## EMERGENCY TELEPHONE SYSTEM BOARD – 9-1-1

The Libertyville Emergency Telephone System Board (ETSB) was created to plan, coordinate, and administer the installation, upgrading and maintenance of an Enhanced 9-1-1 telephone and communications system. Enhanced 9-1-1 operations were initiated in 1991, and an upgraded system was installed in 2003. In 2012 the Village researched and ultimately decided to outsource the 9-1-1 Center. In fall of 2012, our 9-1-1 and Communications functions were consolidated with the Vernon Hills Police/Countryside Fire Consolidated Communications Center.

The ETSB consists of six (6) members: Village Trustee, Police & Fire Chiefs, Deputy Police Chief, Assistant Fire Chief, and Administration Manager.

Funds supporting 9-1-1 capabilities are received through telephone service surcharges. The process of establishing surcharges is governed by State law and is overseen by the Illinois Commerce Commission. Telephone companies providing land telephone lines in Libertyville charge \$0.75 per line per month, and retain \$0.03 for their administrative purposes. Surcharges on wireless telephones are based on the billing address of the wireless customer, and services bill to Libertyville addresses are charged \$0.75 per month to support 9-1-1 service. Wireless surcharges are collected by the State of Illinois, who retains \$0.03 for administration of the collection and distribution process. Wireless service providers are eligible for up to \$0.24 of each surcharge, and the remaining \$0.48 is distributed to the Libertyville ETSB.

### **2013-14 Goals**

1. Mobile Data Computer replacement ETSB completed the deployment of mobile data computers (MDC's) in Fire vehicles by deploying the final 2 new systems. *One system has been purchased, the platform (MDC vs. tablet) will then be evaluated and the final system purchased.*
2. Fire radio network upgrade ETSB funded the upgrade and replacement of infrastructure for the Fire radio system by replacing antiquated base systems, remote transmitters, and installing a voter system to improve radio coverage. *This goal has been met.*
3. 9-1-1 Legislation ETSB supported efforts to update legislation that pertains to 9-1-1 infrastructure and funding. The Administration Manager will continue to serve on state and national level committees that are addressing these topics. *This goal is ongoing and has been met.*

### **2014-15 Goals**

1. Mobile Data Computer replacement ETSB will fund the upgrade of the Police laptop fleet in order to be compatible with the upgraded CAD, Mobile, and Field Reporting software being implemented by the Consolidated Communications Center in 2014.
2. Equipment replacement plan ETSB will continue to maintain equipment and develop a written replacement plan.

EMERGENCY TELEPHONE SYSTEM BOARD – 9-1-1

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
Telecommunicator/Records Supervisor	1 (10%)	1 (10%)	\$10,350
 <b>Account Detail</b>			
<b>705 Contractual Services</b>		<b>728 Technical Services</b>	
New World Mobile Software	17,500	Weather Monitoring	\$500
Enroute Mobile Software	3,000		
MDC Wireless	13,680		
Dispatch Contract	<u>105,065</u>	<b>726 Travel, Training and Dues</b>	
	\$139,245	Dues	\$300
<b>715 Maintenance Other Equipment</b>		In-Service Training	<u>1,000</u>
MDC Maintenance	\$250		\$1,300
Other Maintenance	2,500		
UPS Maintenance	1,000	<b>790 Capital Outlay</b>	
Police Radio Network	<u>39,000</u>	Police/Fire Mobile Radios	\$1,500
	\$42,750	Pager/Radio Replacement	25,000
<b>716 Maintenance 911 Equipment</b>		Mobile Data computer	
Radio Maintenance (Police & Fire)	\$5,000	Replacements (12)	<u>54,000</u>
Router Maintenance	4,000		\$80,500
Leads Circuits	<u>5,000</u>		
	\$14,000		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
EMERGENCY TELEPHONE SYSTEM 03-00

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
623 TELEPHONE SURCHARGE	143,144	136,725	135,000	130,000	128,250
624 WIRELESS SURCHARGE	188,164	286,724	200,000	243,000	220,000
690 INTEREST	17	515	0	500	500
699 MISCELLANEOUS	0	0	0	100	0
<b>TOTAL EMERGENCY TELEPHONE SYSTEM REVENUES</b>	<b>331,325</b>	<b>423,964</b>	<b>335,000</b>	<b>373,600</b>	<b>348,750</b>

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- 701 SALARIES	78,549	9,594	10,150	10,150	10,350
<b>TOTAL SALARIES &amp; WAGES</b>	<b>78,549</b>	<b>9,594</b>	<b>10,150</b>	<b>10,150</b>	<b>10,350</b>
2- 720 INSURANCE	6,800	1,143	0	0	0
2- 793 EMPLOYER CONTRIBUTION - IMRF	9,447	1,202	1,450	1,450	1,495
2- 794 EMPLOYER CONTRIBUTION - FICA	5,949	727	775	775	840
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>22,196</b>	<b>3,072</b>	<b>2,225</b>	<b>2,225</b>	<b>2,335</b>
3- 705 CONTRACTUAL SERVICES		115,414	134,420	134,420	139,245
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	11,329	10,373	10,320	8,485	9,120
3- 728 TECHNICAL SERVICES	1,995	1,458	1,000	975	500
<b>TOTAL CONTRACTUAL</b>	<b>13,324</b>	<b>127,245</b>	<b>145,740</b>	<b>143,880</b>	<b>148,865</b>
4- 710 TELEPHONE	51,626	41,390	22,000	44,000	48,000
<b>TOTAL UTILITIES</b>	<b>51,626</b>	<b>41,390</b>	<b>22,000</b>	<b>44,000</b>	<b>48,000</b>
5- 706 MATERIALS AND SUPPLIES	0	185	100	50	100
5- 717 COMPUTER EQUIPMENT AND SUPPLIES	862	0	0	0	0
5- 723 OFFICE SUPPLIES	168	184	0	0	0
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	2,025	0	1,300	500	1,300
5- 752 UNIFORMS	179	0	0	0	0
<b>TOTAL COMMODITIES</b>	<b>3,234</b>	<b>369</b>	<b>1,400</b>	<b>550</b>	<b>1,400</b>
6- 790 CAPITAL OUTLAY	19,541	65,623	97,500	97,500	80,500
6- 792 COMPUTER AIDED DISPATCH EQUIPMENT	30,158	13,097	0	0	0
<b>TOTAL CAPITAL</b>	<b>49,699</b>	<b>78,720</b>	<b>97,500</b>	<b>97,500</b>	<b>80,500</b>
7- 715 MAINTENANCE OF OTHER EQUIPMENT	28,542	34,981	33,750	33,750	42,750
7- 716 MAINTENANCE OF 911 EQUIPMENT	53,947	26,655	22,000	16,000	14,000
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>82,489</b>	<b>61,636</b>	<b>55,750</b>	<b>49,750</b>	<b>56,750</b>
<b>TOTAL EMERGENCY TELEPHONE SYSTEM EXP</b>	<b>301,117</b>	<b>322,026</b>	<b>334,765</b>	<b>348,055</b>	<b>348,200</b>

	2011-12	2012-13	2013-14	2013-14	2014-15
EMERGENCY TELEPHONE SYSTEM SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	331,325	423,964	335,000	373,600	348,750
TOTAL EXPENDITURES	301,117	322,026	334,765	348,055	348,200
NET INCOME / (LOSS)	30,208	101,938	235	25,545	550
BEGINNING BALANCE MAY 1	296,893	327,101	429,039	429,039	454,584
ENDING BALANCE APRIL 30	327,101	429,039	429,274	454,584	455,134

## **FIRE FUND**

This fund was established in 2009 to account for the assets and expenses of the Former Volunteer Firemen's Association. This fund operates the soda machines at the fire stations and the revenue is used to maintain an antique fire truck used for parades and other activities.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

FIRE FUND 04-00

	2011-12	2012-13	2013-14	2013-14	2014-15
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
5- 632 DONATIONS	334	830	2,000	360	1,000
5- 642 SODA MACHINE REVENUE	1,081	690	2,000	1,200	1,600
	<u>1,415</u>	<u>1,520</u>	<u>4,000</u>	<u>1,560</u>	<u>2,600</u>

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
5- 725 SODA PURCHASE	1,400	1,083	1,000	800	1,000
5- 726 ANTIQUE FIRE TRUCK REPAIRS	0	225	2,000	0	2,000
5- 799 EMS SUPPLIES	970	2,619	10,000	2,743	5,000
	<u>2,370</u>	<u>3,927</u>	<u>13,000</u>	<u>3,543</u>	<u>8,000</u>

	2011-12	2012-13	2013-14	2013-14	2014-15
FIRE FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	1,415	1,520	4,000	1,560	2,600
TOTAL EXPENDITURES	2,370	3,927	13,000	3,543	8,000
NET INCOME / (LOSS)	(955)	(2,407)	(9,000)	(1,983)	(5,400)
BEGINNING BALANCE MAY 1	31,379	30,424	28,017	28,017	26,034
ENDING BALANCE APRIL 30	30,424	28,017	19,017	26,034	20,634

## **FOREIGN FIRE INSURANCE TAX FUND**

This fund was established to account for the receipt and expenditure of the foreign fire insurance tax. The foreign fire insurance tax is a 2% tax on every insurance company, not incorporated under the laws of Illinois, that is engaged in placing fire insurance in the Village. State statute (65 ILCS 5/11-10-1) requires the Village to turn the tax over to the foreign fire department treasurer expressly for maintenance and purchase of firefighting and emergency medical equipment.

### **Account Detail**

#### **790 Firefighting/Emergency Medical Equipment**

Station Supplies	\$22,000
Station #1 Garage/Training Tower	25,000
Firefighter Equipment	20,000
SRT HazMat Equipment	10,000
Maint & Repairs of Exercise Equip	2,000
Public Education/Prevention	<u>1,000</u>
	\$80,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 FOREIGN FIRE INSURANCE TAX FUND 05-00

	2011-12	2012-13	2013-14	2013-14	2014-15
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
617 FOREIGN FIRE INSURANCE TAX	40,922	91,293	50,000	60,717	55,000
690 INTEREST REVENUE	0	9	0	0	0
699 MISCELLANEOUS	0	0	0	0	0
	<u>40,922</u>	<u>91,302</u>	<u>50,000</u>	<u>60,717</u>	<u>55,000</u>

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
790 FIREFIGHTING/EMERGENCY MEDICAL EQUIP	36,965	69,835	87,800	68,000	80,000
799 MISCELLANEOUS	0	0	0	0	0
	<u>36,965</u>	<u>69,835</u>	<u>87,800</u>	<u>68,000</u>	<u>80,000</u>

	2011-12	2012-13	2013-14	2013-14	2014-15
FOREIGN FIRE INSURANCE TAX FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	40,922	91,302	50,000	60,717	55,000
TOTAL EXPENDITURES	36,965	69,835	87,800	68,000	80,000
NET INCOME / (LOSS)	3,957	21,467	(37,800)	(7,283)	(25,000)
BEGINNING BALANCE MAY 1	51,758	55,715	77,182	77,182	69,899
ENDING BALANCE APRIL 30	55,715	77,182	39,382	69,899	44,899

## **TIMBER CREEK SPECIAL SERVICE AREA**

Established in 1994, the Timber Creek SSA was created for the operation, upkeep, maintenance repair and renewal of the monument style entrance sign, the stormwater retention basins and various common areas. In 1997, the SSA was enlarged to include the maintenance of the land within the IL137 right way.

### **Account Detail**

#### **780 Retention Pond Maintenance**

Pond Maintenance	\$4,000
Miscellaneous	<u>1,000</u>
	\$5,000

#### **781 Landscape Maintenance**

Maintenance 845 x 7 months	\$5,915
Plant Material Replacement	<u>2,000</u>
	\$7,915

#### **799 Miscellaneous**

Miscellaneous Repairs and Reserve	\$7,050
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VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 TIMBER CREEK SPECIAL SERVICE AREA 06-00

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 PROPERTY TAX	21,204	19,837	22,720	22,840	21,330
690 INTEREST REVENUE	0	0	0	0	0
699 MISCELLANEOUS	0	0	0	0	0
	<u>21,204</u>	<u>19,837</u>	<u>22,720</u>	<u>22,840</u>	<u>21,330</u>

	2012-13	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
728 ADMINISTRATION	1,000	-	1,200	1,200	1,200
780 RETENTION POND MAINTENANCE	4,933	4,167	5,000	4,000	5,000
781 LANDSCAPING	9,731	7,923	10,130	8,130	7,915
799 MISCELLANEOUS	2,945	2,982	5,000	1,500	7,050
	<u>18,609</u>	<u>15,072</u>	<u>21,330</u>	<u>14,830</u>	<u>21,165</u>

	2011-12	2012-13	2013-14	2013-14	2014-15
TIMBER CREEK SPECIAL SERVICE AREA	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	21,204	19,837	22,720	22,840	21,330
TOTAL EXPENDITURES	18,609	15,072	21,330	14,830	21,165
NET INCOME / (LOSS)	2,595	4,765	1,390	8,010	165
BEGINNING BALANCE MAY 1	46,212	48,807	53,572	53,572	61,582
ENDING BALANCE APRIL 30	48,807	53,572	54,962	61,582	61,747

**MOTOR FUEL TAX**

This fund has been established to keep an accounting of revenues and expenses associated with the Motor Fuel Tax. This tax is collected by the State of Illinois on the sale of gasoline (19 cents per gallon.) A portion of the tax is distributed to municipalities, by the State, on the basis of population. Various roadway and bridge projects are completed with the use of motor fuel tax revenues.

**Account Detail**

<b>716</b>	<b>Maintain Streets and Alleys</b>		<b>738</b>	<b>Asphalt Resurfacing</b>	
	Crack Sealing	\$75,000		Resurfacing	\$650,000
	Opticom Maintenance	<u>20,000</u>			
		\$95,000			

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

MOTOR FUEL TAX 07-00

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
624 MOTOR FUEL TAX ALLOTMENTS	599,474	580,028	567,475	579,665	583,725
690 INTEREST	206	563	700	170	170
699 MISCELLANEOUS	0	0	0	0	0
<b>TOTAL MOTOR FUEL TAX REVENUES</b>	<b>599,680</b>	<b>580,591</b>	<b>568,175</b>	<b>579,835</b>	<b>583,895</b>

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
716 MAINT STREETS & ALLEYS	14,353	50,869	93,000	130,960	95,000
738 ASPHALT RESURFACING	585,179	14,821	656,700	650,000	650,000
799 MISCELLANEOUS	0	0	0	0	0
<b>TOTAL MOTOR FUEL TAX EXPENDITURES</b>	<b>599,532</b>	<b>65,690</b>	<b>749,700</b>	<b>780,960</b>	<b>745,000</b>

MOTOR FUEL TAX SUMMARY	2011-12	2012-13	2013-14	2013-14	2014-15
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	599,680	580,591	568,175	579,835	583,895
TOTAL EXPENDITURES	599,532	65,690	749,700	780,960	745,000
NET INCOME / (LOSS)	148	514,901	(181,525)	(201,125)	(161,105)
BEGINNING BALANCE MAY 1	454,887	455,035	969,936	969,936	768,811
ENDING BALANCE APRIL 30	455,035	969,936	788,411	768,811	607,706

**HOTEL/MOTEL TAX FUND**

The Hotel/Motel Tax is a 5% tax on the gross rental receipts on the Village’s four hotel/motels. This tax has been in place since 2001. State statute restricts use of the tax proceeds to promote tourism and conventions within the Village or otherwise attract non-resident overnight visitors.

**Account Detail**

<b>701 Libertyville Days</b>		<b>761 Special Events</b>	
Police Salaries	\$29,600	Holiday on the Square	\$2,400
		Holiday Wreaths and Garland	11,000
<b>713 Downtown Beautification</b>		Memorial Day	650
Landscape-Streetscape Maintenance	\$4,390	Music License	<u>330</u>
Downtown Planting	5,975		\$14,380
Rose Garden	3,000	<b>762 Civic Center</b>	
Tree Replacement	3,000	Exterior Painting	\$1,000
Trash Can Repair	2,200	Generator Maintenance	1,200
Sidewalk Cleaning	4,275	Elevator Maintenance	1,500
Irrigation Repairs	150	Sprinklers/Fire Extinguisher	1,200
Downtown Iron Fence Painting	20,000	Plumbing, Electrical	3,000
Tree Grate Replacement	<u>6,755</u>	HVAC Maintenance	3,000
	\$49,745	RTU Replacement, Crane Only	9,000
		Miscellaneous	1,500
<b>720 Cook House</b>		Lighting Upgrade	5,775
Gas	\$3,500	Additional Lighting	5,000
Alarm and Phone	2,300	Repair Dumpster Enclosure	1,500
HVAC Maintenance	1,500	Roof Repair	<u>25,000</u>
Pest Control	1,000		\$58,675
Fire Extinguisher	200		
Janitorial	1,000	<b>770 Sports Complex Marketing</b>	
Window Cleaning	500	Website	\$8,000
Roof & Window Repair	4,000	Stock Photos For Publications	600
Replace North Door	1,500	Marketing and Advertising	<u>52,000</u>
Miscellaneous	<u>3,000</u>		\$60,600
	\$18,500		
		<b>781 Adler Cultural Center</b>	
<b>759 Tourism Promotions</b>		HVAC Maintenance	\$2,000
Lake County Visitors Map/Guide	\$7,000	Painting, Powerwashing	2,500
Tourism Brochure	500	Fire Extinguisher	500
Dining Guide	3,300	Pest Control	500
GLMV Map/Guide	1,300	Sump Pump Pipe	500
60048 Promotions	3,000	Security Lights	1,000
Hotel Brochure Rack Distribution	3,600	Replace Door	2,000
Great Lakes Advertising	3,000	Miscellaneous Repair	2,500
Other	1,000	Repair Rodent Damage	1,000
Web Optimization	<u>1,400</u>	Brick Walkway	5,000
	\$24,100	Repair Roof	<u>19,000</u>
			\$36,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

HOTEL/MOTEL TAX FUND 13-00

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 HOTEL/MOTEL TAX	248,013	265,017	280,000	270,000	270,000
611 BANNER SALES	0	0	34,000	0	34,000
625 LCCF CONTRIBUTION-LIBERTYVILLE DAYS	13,438	16,906	14,300	15,080	15,600
680 GRANTS	0	16,765	0	0	4,010
690 INTEREST REVENUE	0	34	0	40	50
699 MISCELLANEOUS	5,030	0	0	0	0
	<u>266,481</u>	<u>298,722</u>	<u>328,300</u>	<u>285,120</u>	<u>323,660</u>

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
701 LIBERTYVILLE DAYS	23,905	24,000	28,600	26,805	29,600
713 DOWNTOWN BEAUTIFICATION	16,162	20,841	29,900	28,985	49,745
720 COOK HOUSE	6,774	4,663	14,000	12,900	18,500
750 MAINSTREET LIBERTYVILLE	5,000	5,000	5,000	5,000	5,000
755 BANNER PROGRAM	0	0	34,000	0	34,000
757 VILLAGE BAND	2,847	2,913	3,000	3,000	3,000
759 TOURISM PROMOTIONS	14,871	17,806	23,900	23,900	24,100
760 LAKE CO CONVENTION & VISITOR'S BUREAU	10,000	10,000	10,000	10,000	10,000
761 SPECIAL EVENTS	13,618	15,998	17,770	18,260	14,380
762 CIVIC CENTER	22,092	48,957	35,200	30,500	58,675
770 SPORTS COMPLEX MARKETING	41,609	35,490	60,000	60,000	60,600
781 ADLER CULTURAL CENTER	7,896	20,658	25,000	24,500	36,500
799 MISCELLANEOUS	0	0	0	0	0
	<u>164,774</u>	<u>206,326</u>	<u>286,370</u>	<u>243,850</u>	<u>344,100</u>

	2011-12	2012-13	2013-14	2013-14	2014-15
HOTEL/MOTEL TAX FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	266,481	298,722	328,300	285,120	323,660
TOTAL EXPENDITURES	164,774	206,326	286,370	243,850	344,100
NET INCOME / (LOSS)	101,707	92,396	41,930	41,270	(20,440)
BEGINNING BALANCE MAY 1	139,457	241,164	333,560	333,560	374,830
ENDING BALANCE APRIL 30	241,164	333,560	375,490	374,830	354,390



**COMMUTER PARKING**

The Commuter Parking fund is designed to function as an accounting tool for revenues and expenditures that relate to parking lots used by commuters from Libertyville who ride the Metra train. These parking lots are owned and operated by the Village. Some Federal funds, administered through a State program, were used in construction of these parking lots. Money accumulated in this fund will be used for future parking lot and station improvements.

DEPARTMENT SUMMARY

	2011-12	2012-13	2013-14	2013-14	2014-15
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	103,868	100,191	114,500	107,000	116,390
EMPLOYEE BENEFITS	30,432	33,093	38,680	35,635	40,105
CONTRACTUAL	30,014	35,815	37,805	34,460	35,995
UTILITIES	14,561	14,051	14,555	15,790	16,335
COMMODITIES	9,399	15,196	20,150	22,880	16,350
CAPITAL	64,337	0	13,000	0	0
REPAIRS & MAINTENANCE	56,206	73,720	103,170	99,485	98,550
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	308,817	272,066	341,860	315,250	323,725

<b><u>Authorized Personnel</u></b>	<b><u>2013-14 Positions</u></b>	<b><u>2014-15 Positions</u></b>	<b><u>2014-15 Approved</u></b>
Public Service Officer	1	1	\$51,650
Public Service Officer	1 (50%)	1 (50%)	30,760
Administrative Secretary	1 (25%)	1 (25%)	16,200
Accounting Assistant	1 (15%)	1 (15%)	9,480
Overtime			500
Part-time Public Service Officer (50%)			7,800
			\$116,390

**Account Detail**

<b>710 Phone</b>	
Pay Phones (\$153 x 12 months)	\$1,835
Alarm & Emergency Phones	<u>9,000</u>
	\$10,835

<b>729 Software Maintenance</b>	
Paystation Software Maintenance	\$4,200
Reporting Software	6,600
Ticketing System	<u>4,000</u>
	\$14,800

<b>713 Maintenance Grounds</b>	
Landscaping – Downtown Train	\$4,180
Landscaping Prairie Crossing and Harris Road	9,370
Snow Plowing	65,000
Janitorial Services	5,000
Other	5,000
Light Pole Painting	<u>10,000</u>
COMMUTER PARKING 14-00	\$98,550

<b>730 Rental of Land</b>	
Legion Lot	\$8,400
Metra Easement	<u>0</u>
	\$8,400

<b>720 Insurance</b>	
Medical	\$13,000
Dental	1,020
Life	<u>60</u>
	\$14,080

	2010-11	2011-12	2012-13	2013-14	2014-15
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROF
<b>BUDGETED REVENUES</b>					
665 PERMIT FEES	145,628	149,095	155,000	140,000	1
666 DAILY FEES	27,527	30,438	30,000	30,000	
667 NORTH CENTRAL COMMUTER	19,227	18,727	20,000	15,000	
668 MILWAUKEE DISTRICT NORTH STATION	62,190	65,787	61,000	75,000	
669 AMERICAN LEGION LOT	0	0	0	0	
670 DAILY ENVELOPE FEE	22,339	21,852	22,000	21,000	
671 CONVENIENCE PASS-PRAIRIE XING	47,764	48,027	48,000	42,000	
690 INTEREST	4,328	1,672	1,000	4,300	
699 MISCELLANEOUS	-	-	-	-	
<b>TOTAL COMMUTER PARKING REVENUES</b>	<u>329,003</u>	<u>335,598</u>	<u>337,000</u>	<u>327,300</u>	<u>3</u>

	2010-11	2011-12	2012-13	2012-13	2013-14
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROF
<b>BUDGETED EXPENDITURES</b>					
1- 701 SALARIES	54,484	103,868	99,550	99,980	1
<b>TOTAL SALARIES &amp; WAGES</b>	<u>54,484</u>	<u>103,868</u>	<u>99,550</u>	<u>99,980</u>	<u>1</u>
2- 720 INSURANCE	2,873	11,089	13,250	13,200	
2- 793 EMPLOYER CONTRIBUTION - IMRF	5,442	11,717	11,840	12,400	
2- 794 EMPLOYER CONTRIBUTION - FICA	3,956	7,626	7,610	6,950	
<b>TOTAL EMPLOYEE BENEFITS</b>	<u>12,271</u>	<u>30,432</u>	<u>32,700</u>	<u>32,550</u>	
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	18,598	15,890	18,300	13,400	
3- 728 CONSULTING	0	0	0	0	
3- 729 SOFTWARE MAINTENANCE	0	5,724	12,800	12,865	
3- 730 RENTAL OF LAND	8,400	8,400	8,900	8,900	
<b>TOTAL CONTRACTUAL</b>	<u>26,998</u>	<u>30,014</u>	<u>40,000</u>	<u>35,165</u>	
4- 708 ELECTRICITY	5,806	6,905	5,200	4,600	
4- 710 PHONE	9,434	7,656	7,330	8,845	
<b>TOTAL UTILITIES</b>	<u>15,240</u>	<u>14,561</u>	<u>12,530</u>	<u>13,445</u>	
5- 706 MATERIALS AND SUPPLIES	5,044	3,030	2,450	2,160	
5- 722 POSTAGE	914	884	1,200	900	
5- 736 CREDIT CARD FEES		4,270	7,000	8,000	
5- 750 REFUNDS	850	1,215	1,000	1,000	
5- 799 MISCELLANEOUS	0	0	0	0	
<b>TOTAL COMMODITIES</b>	<u>6,808</u>	<u>9,399</u>	<u>11,650</u>	<u>12,060</u>	

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 COMMUTER PARKING 14-00

		2011-12	2012-13	2013-14	2014-15	2014-15
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
665	PERMIT FEES	149,095	141,614	140,000	130,000	130,000
666	DAILY FEES	30,438	29,347	30,000	30,700	31,000
667	NORTH CENTRAL COMMUTER	18,727	17,964	15,000	18,000	18,000
668	MILWAUKEE DISTRICT NORTH STATION	65,787	79,390	75,000	80,000	90,000
670	DAILY ENVELOPE FEE	21,852	22,210	21,000	21,000	21,000
671	CONVENIENCE PASS-PRAIRIE XING	48,027	42,340	42,000	47,500	47,500
690	INTEREST	1,672	4,891	4,000	4,600	4,200
699	MISCELLANEOUS	-	-	-	-	-
TOTAL COMMUTER PARKING REVENUES		335,598	337,756	327,000	331,800	341,700
BUDGETED EXPENDITURES		2011-12	2012-13	2013-14	2013-14	2014-15
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES	103,868	100,191	114,500	107,000	116,390
TOTAL SALARIES & WAGES		103,868	100,191	114,500	107,000	116,390
2-	720 INSURANCE	11,089	13,200	13,545	13,485	14,080
2-	793 EMPLOYER CONTRIBUTION - IMRF	11,717	12,551	16,375	14,400	16,950
2-	794 EMPLOYER CONTRIBUTION - FICA	7,626	7,342	8,760	7,750	9,075
TOTAL EMPLOYEE BENEFITS		30,432	33,093	38,680	35,635	40,105
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	15,890	14,548	14,405	11,900	12,795
3-	729 SOFTWARE MAINTENANCE	5,724	12,867	14,500	14,160	14,800
3-	730 RENTAL OF LAND	8,400	8,400	8,900	8,400	8,400
TOTAL CONTRACTUAL		30,014	35,815	37,805	34,460	35,995
4-	708 ELECTRICITY	6,905	5,206	4,800	5,300	5,500
4-	710 PHONE	7,656	8,845	9,755	10,490	10,835
TOTAL UTILITIES		14,561	14,051	14,555	15,790	16,335
5-	706 MATERIALS AND SUPPLIES	3,030	3,571	9,950	9,630	2,450
5-	722 POSTAGE	884	821	1,200	1,000	1,200
5-	736 CREDIT CARD FEES	4,270	8,709	8,000	11,250	11,700
5-	750 REFUNDS	1,215	2,095	1,000	1,000	1,000
5-	799 MISCELLANEOUS	0	0	0	0	0
TOTAL COMMODITIES		9,399	15,196	20,150	22,880	16,350
6-	790 CAPITAL	63,000	0	0	0	0
6-	791 MILWAUKEE DIST NORTH STATION IMPROVEMENTS	41	0	13,000	0	0
6-	792 NORTH CENTRAL STATION IMPROVEMENTS	1,296	0	0	0	0
TOTAL CAPITAL		64,337	0	13,000	0	0
7-	713 MAINTENANCE GROUNDS	56,206	73,720	103,170	99,485	98,550
TOTAL REPAIRS & MAINTENANCE		56,206	73,720	103,170	99,485	98,550
TOTAL COMMUTER PARKING EXPENDITURES		308,817	272,066	341,860	315,250	323,725



# WATER AND SEWER OPERATING REVENUES

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

WATER & SEWER OPERATING REVENUES 20-00

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 THORNBURY SSA TAX	0	0	0	0	0
625 STATE REIMBURSEMENT	0	0	0	0	40,000
644 WATER SALES	4,343,633	4,818,861	4,850,000	4,660,000	4,845,590
645 TANKER SALES	4,751	5,646	5,000	5,000	5,000
646 WATER SALES - PENALTIES	23,390	43,148	42,000	42,000	42,000
647 SEWER CHARGES	2,512,444	2,637,053	2,700,000	2,742,000	2,825,000
648 SEWER CHARGES - PENALTIES	15,340	24,625	25,000	23,500	23,500
661 WATER CONNECTION FEES	75,000	99,106	30,000	94,075	30,000
662 SEWER CONNECTION FEES	45,500	78,365	30,000	78,700	30,000
663 COUNTY SEWER CHARGE	327,974	375,278	400,000	415,645	425,115
664 LAKE COUNTY CONNECTION FEES	0	0	0	0	0
677 DAMAGE TO VILLAGE PROPERTY	749	0	0	250	0
680 GRANTS	0	41,450	0	0	19,095
684 METERS AND READOUTS	19,622	17,589	14,000	23,000	15,000
690 INTEREST	1,923	7,969	3,000	10,700	5,000
698 BOND PROCEEDS			4,300,000	4,300,000	0
695 BOND ISSUE PREMIUM		24,371		57,515	0
696 AMORT OF DEFERRED CELL TOWER REVENUE	8,000	8,000	0	0	0
699 MISCELLANEOUS	28,087	2,929	4,000	4,000	4,000
TOTAL WATER REVENUES	7,406,413	8,184,390	12,403,000	12,456,385	8,309,300

## DEPARTMENT SUMMARY

	2011-12	2012-13	2013-14	2013-14	2014-15
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	1,522,326	1,630,108	1,632,090	1,617,162	1,686,705
EMPLOYEE BENEFITS	499,227	504,473	539,675	537,138	528,135
CONTRACTUAL	182,369	163,068	192,280	173,398	187,890
UTILITIES	964,469	878,298	902,750	891,510	894,850
COMMODITIES	2,724,164	3,021,464	3,021,660	2,825,841	2,917,020
CAPITAL	1,066,413	158,219	3,006,095	1,844,934	4,826,175
REPAIRS & MAINTENANCE	223,256	284,728	323,770	394,597	397,990
TRANSFERS	90,000	90,000	90,000	90,000	90,000
DEBT	162,759	223,102	1,153,005	1,110,060	966,415
TOTAL WATER & SEWER DEPARTMENT EXPENDITURES	7,434,983	6,953,460	10,861,325	9,484,640	12,495,180

### **2013-14 Goals**

1. Construct Sludge Storage Building. The design work is to commence in February 2013 with construction by the end of 2013. *Project to be rebid in 2014 and construction to start after May 1, 2014.*
2. Village Utility Work - Route 21 & 137 Intersection Widening. Continue to coordinate with IDOT for utility work and construction of Route 137 and Milwaukee Avenue intersection improvements. Monitor the project on behalf of Village businesses. *On-going.*
3. Water & Sewer Capital Improvement Projects. Complete the engineering on capital projects in water and sewer that have been identified as priorities. Prepare the project for bidding and construction. *Work is on-going and bidding is pending.*
4. Inflow & Infiltration Program. Complete Inflow & Infiltration Studies in sanitary sewer basin #7 to identify sources of storm water that find their way into the sanitary sewer system. *Study complete and priorities being identified.*
5. West Park Avenue Watermain Easement Agreement. Complete the West Park Avenue Water main easement agreement with School District 128 and complete the construction in 2013 or as soon as easements can be secured. *Project delayed due to easement issues.*
6. Water System Leak Detection. Continue to do water system leak detection to find and repair leaks where they are found. *Half of the Village was completed and necessary repairs were made. This is on-going.*

### **2014-15 Goals**

1. West Winchester Road Utility Work & Construction Coordination. Coordinate with LCDOT for utility work and construction of West Winchester Road and Butler Lake baseball field parking lot improvements. Monitor the project on behalf of Village businesses
2. Water & Sewer Capital Improvement Projects. Complete the engineering on capital projects in water and sewer that have been identified as priorities. Prepare them for bidding and construction.
3. Inflow & Infiltration Program. Identify sources of storm water that find their way into the sanitary sewer system in Basin #7, prioritize the list and complete design & construction of priorities.
4. Monitor NPDES (National Pollutant Discharge Elimination System Permit) Requirements. Staff will monitor NPDES permit requirements for the wastewater treatment plant specifically as it relates to phosphorus removal and inflow & infiltration reduction.
5. New Wastewater Treatment Superintendent. Hire new replacement by May 20, 2014 for retiring Wastewater Treatment Superintendent Todd Edmark.

6. Water System Leak Detection. Continue to do water system leak detection to find and repair leaks where they are found. Staff has budgeted for leak detection for half of the Village water system, this leak detection assists the Village in finding leaks that do not surface but remain unaccounted. Staff has been successful in reducing our loss through this annual program. The Department of Natural Resources (DNR) which oversees the lake water allotments requires a low water loss accounting in each water system.

## **WATER**

The Water Fund accounts for the revenue and expense associated with providing potable water to Village residents. The Water Division of the Public Works Department utilizes pump stations, storage tanks, purchased water and an extensive system of transmission and distribution lines to provide drinking water. In addition, water is provided for the use in fighting fires, irrigation and processing. Several wells are also maintained to provide an emergency source of water. The division monitors and maintains records on the use of water and responds to loss of service, low water pressure, and water usage questions.

The Central Lake County Joint Action Water Agency (CLCJAWA) treats and supplies raw water from Lake Michigan for distribution to member communities. The Village began receiving lake water from CLCJAWA in May of 1992.

### **Performance Data**

	<b>Actual 2010-11</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Projected 2013-14</b>	<b>Projected 2014-15</b>
<b><i>Output Measures</i></b>					
Water Supplied (mgd)	2.800	2.800	2.667	2.500	2.400
Water Main Breaks	31	25	24	27	25
Service Calls	2,902	3,000	3,967	3,500	3,200
Meters Replaced	103	125	97	120	110
Large Meters Tested	4	9	5	8	10
Number of Meters Converted to Radio Read	248	250	553	500	520
Utility Locates	2,249	2,742	2,216	2,750	2,500
<b><i>Effectiveness Measures</i></b>					
Water Main Replacements	1,000	300	3,945	8,000	5,520
New Water Mains Installed	0.00	0.00	0.00	0	0.50
Number of Service	7,930	7,930	7,930	7,930	7,930
<b><i>Efficiency Measures</i></b>					
Water Rate per 1,000 gallons	\$5.01	\$5.30	\$5.60	\$5.90	\$6.14
Water Utility Accounts	8,083	8,095	8,095	8,095	8,095
No. of staff per no. of Village Water Accounts	1:1,247	1:1,247	1:1,247	1:1,247	1:1,247



PUBLIC WORKS – WATER

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (30%)	1 (30%)	\$48,400
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	29,435
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	26,500
Village Administrator	1 (20%)	1 (20%)	43,450
Finance Director	1 (15%)	1 (15%)	23,620
Assistant to Public Works Director	1 (30%)	1 (30%)	22,150
			<hr/>
			193,555
<u>Clerical</u>			
Secretary	1 (60%), 1 (25%)	1 (60%)	\$37,000
Accounting Assistant	1 (70%), 2(40%)	1 (70%), 2(40%)	73,750
Assistant Director of Finance	1 (50%)	1 (50%)	42,065
Senior Accountant	0	0	0
Cashier Receptionist	1 (20%)	1 (20%)	21,475
Cashier/Receptionist (Part-time)			6,315
			<hr/>
			\$180,605
<u>Engineering</u>			
Senior Project Engineer	1 (45%)	1 (45%)	\$33,769
Project Engineer	1 (30%)	1 (30%)	22,222
GIS Coordinator/Engineering Inspector	1 (30%)	1 (30%)	24,388
Office Assistant (Part-time)	1 (20%)	1 (20%)	3,551
			<hr/>
			\$83,930
<u>Salaries – Maintenance</u>			
Utility Supervisor	1 (45%)	1 (45%)	\$38,092
Streets Supervisor	1(15%)	1(15%)	8,987
Water System Operator	3 (90%)	3 (90%)	200,525
Utility Technician	1 (30%)	0	0
Public Works Maintenance Technician	7 (15%)	7 (15%) 1 (45%)	84,706
Overtime			12,500
			<hr/>
			\$344,810

**Account Detail**

<b>2-720 Insurance</b>		
Medical & Dental	\$	60,900
Life Insurance		<u>320</u>
		61,220
<b>IRMA</b>		
<b>3-721 Annual Contribution</b>	\$	28,250
Deductible Losses		<u>5,000</u>
		33,250
<b>3-728 Technical Services</b>		
EPA Sampling	\$	9,000
Water Quality Report		1,850
SCADA System Maint		3,000
Bill Printing Outsourcing		8,500
JULIE Locate Service		5,300
Hydrant Painting		10,000
Commercial Meter Testing		2,500
Garfield Tower Inspection		3,000
Leak Survey		9,000
Employee Testing		1,125
Railroad Easement Fee		<u>1,100</u>
		54,375

<b>5-726 Travel, Training and Dues</b>		
Dues	\$	315
Seminars & Training		1,100
Conferences		3,900
Public Service Institute		<u>600</u>
		5,915
<b>5-798 Purchase of Water-CLCJAWA</b>		
895,000,000 gal @ 2.62	\$	2,344,900
Telephone/Electric Peterson		<u>3,000</u>
		2,347,900
<b>6-790 Capital</b>		
Laptop (Utility Locates)	\$	2,000
Scanner		<u>2,500</u>
		4,500
<b>7-712 Maintenance-Building &amp; Grounds</b>		
HVAC Replacement	\$	14,000
Janitorial Contract		3,000
Roof Repairs		1,000
Fire Sprinkler Repairs		1,000
Seal Coat Parking Lot		3,000
Overhead Door Replacement		4,000
Garfield Tower Cleaning		3,000
Misc. Upkeep		<u>1,500</u>
		30,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
WATER OPERATING EXPENDITURES 20-2020

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- 701 SALARIES - ADMINISTRATIVE	198,294	196,367	187,320	184,980	193,555
1- 702 SALARIES - CLERICAL	138,310	154,450	179,630	167,679	180,605
1- 703 SALARIES - ENGINEERING	69,855	76,456	79,770	81,269	83,930
1- 704 SALARIES - MAINTENANCE	336,968	357,481	335,740	338,099	344,810
TOTAL SALARIES & WAGES	743,427	784,754	782,460	772,027	802,900
2- 720 INSURANCE	76,874	71,733	72,300	75,596	61,220
2- 740 SICK LEAVE BUYBACK					
2- 793 EMPLOYER CONTRIBUTION - IMRF	92,055	95,994	103,685	103,685	100,920
2- 794 EMPLOYER CONTRIBUTION - FICA	52,202	54,765	56,450	56,450	57,240
TOTAL EMPLOYEE BENEFITS	221,131	222,492	232,435	235,731	219,380
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	35,169	33,194	33,930	28,780	33,250
3- 728 TECHNICAL SERVICES	46,434	44,981	54,630	53,403	54,375
TOTAL CONTRACTUAL	81,603	78,175	88,560	82,183	87,625
4- 708 ELECTRICITY	43,447	37,510	41,500	41,500	41,500
4- 709 NORTH SHORE GAS	3,768	4,444	6,000	6,000	6,000
4- 710 TELEPHONE	7,086	8,350	8,700	8,700	8,700
TOTAL UTILITIES	54,301	50,304	56,200	56,200	56,200
5- 706 MATERIALS AND SUPPLIES	9,727	10,468	11,000	11,000	11,000
5- 722 POSTAGE	13,539	13,368	15,000	15,000	15,000
5- 723 OFFICE SUPPLIES	1,927	1,739	2,000	2,000	2,000
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,354	4,616	4,815	4,815	5,915
5- 729 METERS-NEW CONSTRUCTION	15,679	18,711	20,000	20,000	20,000
5- 736 CREDIT CARD FEES	23,114	18,963	20,000	20,000	20,000
5- 752 UNIFORMS	3,480	3,586	3,500	3,500	3,500
5- 761 BAD DEBT EXPENSE	1,203	124	1,500	1,500	1,500
5- 791 VEHICLE REPLACEMENT FEES	40,725	40,998	41,000	40,998	41,000
5- 798 PURCHASE OF WATER-CLCJAWA	2,270,350	2,538,433	2,435,000	2,276,000	2,347,900
5- 799 MISCELLANEOUS	3,293	971	3,500	1,500	2,000
TOTAL COMMODITIES	2,384,391	2,651,977	2,557,315	2,396,313	2,469,815
6- 790 CAPITAL OUTLAYS	1,047,251	2,764	2,000	2,000	4,500
TOTAL CAPITAL	1,047,251	2,764	2,000	2,000	4,500
7- 712 MAINTENANCE BUILDING AND GROUNDS	7,757	9,045	27,000	25,877	30,500
7- 714 MAINTENANCE MOTOR VEHICLES	35,800	41,650	41,650	41,650	42,070
7- 715 MAINTENANCE OTHER EQUIPMENT	10,924	11,595	15,500	15,500	15,500
7- 716 MAINTENANCE WATER LINES	43,470	58,818	50,000	95,000	60,000
TOTAL REPAIRS & MAINTENANCE	97,951	121,108	134,150	178,027	148,070
8- 789 TECHNOLOGY EQUIPMENT & REPLACEMENT	35,000	35,000	35,000	35,000	35,000
TOTAL TRANSFERS	35,000	35,000	35,000	35,000	35,000
TOTAL WATER EXPENDITURES	4,665,055	3,946,574	3,888,120	3,757,481	3,823,490

## **SEWER**

The Sewer Fund accounts for the income and expense associated with providing sanitary sewer services to Village residents. The Streets and Utilities and Wastewater Treatment Divisions of the Public Works Department maintains the sanitary sewer system including the care and upkeep of the lift stations, scheduled cleaning of manholes and scheduled cleaning of sewer mains. Typical services to Village residents include responding to inquiries regarding odors and sewer blockages.

### **Performance Data**

	<b>Actual 2010-11</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Projected 2013-14</b>	<b>Projected 2014-15</b>
<b><i>Output Measures</i></b>					
Sewer Cleaned (l.f)	55,825	100,000	120,000	120,000	120,000
Manholes Repaired	99	50	50	50	50
Manholes Inspected	764	500	500	500	500
Sewer Televised (miles)	0.200	0.200	7.500	7.500	7.500
Lift Station Maintenance (hours)	1,200	1,200	1,354	1,400	1,400
<b><i>Effectiveness Measures</i></b>					
Miles of Sanitary Sewer	95.20	95.20	95.20	95.20	95.20
Percentage of Sanitary Sewer Cleaned (miles)	11.11%	19.89%	23.87%	23.87%	23.87%
Sewer Blockages Reported by Customers	16	20	15	15	15
Sewer Blockages in Village Sewer Mains	15	10	10	10	10
<b><i>Efficiency Measures</i></b>					
Rate per 1,000 Gallons	\$2.93	\$3.45	\$3.55	\$3.90	\$4.01
Number of Staff per Mile of Sanitary Sewer	1:31.73	1:47.6	1:47.6	1:47.6	1:47.6

PUBLIC WORKS - SEWER

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (30%)	1 (30%)	\$48,400
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	29,435
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	26,500
Assistant to Public Works Director	1 (30%)	1 (30%)	22,150
			<hr/>
			\$126,485
<u>Engineering</u>			
Senior Project Engineer	1 (20%)	1 (20%)	\$22,516
Project Engineer	1 (20%)	1 (20%)	14,816
GIS Coordinator/Engineering Inspector	1 (40%)	1 (40%)	32,518
			<hr/>
			\$69,850
<u>Salaries - Maintenance</u>			
Maintenance Technician	1 (45%) 1 (90%) 7 (5%)	1 (45%) 1 (90%) 7 (5%)	\$120,987
Streets Supervisor	1 (5%)	1 (5%)	2,995
Utility Supervisor	1 (45%)	1 (45%)	38,092
Utility Technician	0	0	0
Water Meter Technician	0	0	0
W.W.T.P. Operators	4 (20%)	4 (20%)	58,731
Overtime			15,000
			<hr/>
			\$235,805

**Account Detail****715 Maintenance – Lift Station**

Equipment	\$20,000
Generator Maintenance	7,000
Miscellaneous	<u>1,500</u>
	\$28,500

**716 Maintenance – Sewer Lines**

Repair Materials	\$13,000
Grease Dissolving Agents	2,500
Televising	<u>13,000</u>
	\$28,500

**720 Insurance**

Medical/Dental	\$42,900
Life	<u>180</u>
	\$43,080

**726 Travel, Training, Dues**

Seminars	\$750
IL Public Service Institute	<u>600</u>
	\$1,350

**728 Technical Services**

Flow Meter Test	\$500
RR Lease	475
Fire Extinguisher	600
Accreditation Assessment	5,000
Drug Screening	300
Audiology	300
Miscellaneous	<u>500</u>
	\$7,675

**790 Capital**

Laptop for Utility Locates (1/2 of Cost)	\$2,000
Scanner (1/4 of Cost)	<u>2,500</u>
	\$4,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
SEWER OPERATING EXPENDITURES 20-2021

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- 701 SALARIES - ADMINISTRATIVE	103,985	114,442	121,975	120,798	126,485
1- 703 SALARIES - ENGINEERING	57,513	63,956	66,410	67,685	69,850
1- 704 SALARIES - MAINTENANCE	212,312	247,129	228,480	227,715	235,805
TOTAL SALARIES & WAGES	373,810	425,527	416,865	416,198	432,140
2- 720 INSURANCE	34,029	37,779	41,290	41,324	43,080
2- 740 SICK LEAVE BUYBACK	0	0	0	0	0
2- 793 EMPLOYER CONTRIBUTION - IMRF	47,076	51,358	59,450	59,450	58,825
2- 794 EMPLOYER CONTRIBUTION - FICA	26,880	29,915	30,850	30,850	31,970
TOTAL EMPLOYEE BENEFITS	107,985	119,052	131,590	131,624	133,875
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	35,299	31,857	33,715	33,555	33,010
3- 728 TECHNICAL SERVICES	4,559	1,866	8,775	8,775	7,675
TOTAL CONTRACTUAL	39,858	33,723	42,490	42,330	40,685
4- 707 COUNTY SEWER SERVICE	596,989	597,140	600,000	600,000	600,000
4- 708 ELECTRICITY	18,279	14,772	18,000	13,000	15,000
4- 709 NATURAL GAS	1,420	1,473	2,500	1,500	1,800
4- 710 TELEPHONE	1,437	1,532	1,450	1,450	1,450
TOTAL UTILITIES	618,125	614,917	621,950	615,950	618,250
5- 706 MATERIALS AND SUPPLIES	4,674	4,426	4,700	4,700	4,700
5- 722 POSTAGE	10,371	10,456	9,500	9,500	9,500
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	240	1,440	1,350	1,350	1,350
5- 752 UNIFORMS	861	1,182	1,250	1,250	1,250
5- 791 VEHICLE REPLACEMENT FEES	21,830	21,946	21,945	22,066	22,065
5- 799 MISCELLANEOUS	18,591	0	500	500	500
TOTAL COMMODITIES	56,567	39,450	39,245	39,366	39,365
6- 790 CAPITAL OUTLAYS	2,058	2,750	2,000	2,000	4,500
TOTAL CAPITAL	2,058	2,750	2,000	2,000	4,500
7- 714 MAINTENANCE MOTOR EQUIPMENT	20,000	25,870	25,870	25,870	26,130
7- 715 MAINTENANCE LIFT STATIONS	22,630	24,935	29,500	26,500	28,500
7- 716 MAINTENANCE SEWER LINES	7,937	28,934	28,500	28,500	28,500
TOTAL REPAIRS & MAINTENANCE	50,567	79,739	83,870	80,870	83,130
8- 789 TRANSFER TECHNOLOGY REPLACEMENT FUND	35,000	35,000	35,000	35,000	35,000
TOTAL TRANSFERS	35,000	35,000	35,000	35,000	35,000
<b>TOTAL SEWER EXPENDITURES</b>	<b>1,283,970</b>	<b>1,350,158</b>	<b>1,373,010</b>	<b>1,363,338</b>	<b>1,386,945</b>



## WASTEWATER TREATMENT DIVISION

The Wastewater Treatment Division is responsible to operate, inspect, maintain, and repair the Village Wastewater Treatment Plant to ensure compliance with EPA, NPDES, and Sludge Disposal permit requirements, and to provide treatment which produces high quality effluent prior to its discharge into the Des Plaines River. The WWTP is also responsible for maintaining and operating 16 lift stations along with Charles Brown Park Storm Water Basin pumping facility. The Division recommends improvements and equipment replacements, performs continuous lab testing to monitor plant effectiveness, and maintain accurate records for the above responsibilities.

### Performance Data

	<b>Actual 2010-11</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Projected 2013-14</b>	<b>Projected 2014-15</b>
<b><i>Output Measures</i></b>					
Wastewater Treated (Billion Gal/year)	1.300	1.320	1.036	1.100	1.3
Excess Flow	26	30	47	25	30
Remaining Treatment Allocation to Lake County and Green Oaks (apd)	140,000	140,000	140,000	140,000	140,000
Work Orders Completed	1,600	1,650	1,510	1,650	1600
Lift Station Maintenance (hours)	1,200	1,300	1,354	1,400	1,400
Average Daily Flow Million gal/day	3.550	3.600	3.060	3.200	3.30
<b><i>Effectiveness Measures</i></b>					
Annual dry tons of biosolids hauled to agricultural land (Jan-Dec Calendar year) Per Sludge permit	420.00	350.00	425.00	400.00	425.00
Number of odor complaints	1	1	0	1	1
<b><i>Efficiency Measures</i></b>					
Number of staff per 1 million gallons of wastewater treated	0.071	0.720	0.610	0.64	0.66
Effluent Parameters (standard)					
BOD5 (10 mg/l)	2.40	2.00	1.90	1.8	2.0
TSS (12 mg/l)	2.50	2.20	2.50	2.2	2.2
Ammonia Nitrogen					
April-October (Avg. 1.5 mg/l)	0.28	0.30	0.30	0.037	0.04
November-February (Avg. 4.0 mg/l)	1.18	0.80	0.91	0.600	0.80
March (Avg. 2.4 mg/l)	0.58	1.00	0.86	1.250	1.25

PUBLIC WORKS – WASTEWATER TREATMENT PLANT

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (25%)	1 (25%)	\$40,330
Assistant to the Director of Public Works	1 (25%)	1 (25%)	18,455
			\$58,785
 <u>Operators</u>			
W.W.T.P. Superintendent	1	1	\$117,545
W.W.T.P. Operator II	1 (80%)	1 (80%)	61,609
W.W.T.P. Operator I	2 (80%)	2 (80%)	114,425
Public Works Maintenance Technician	1 (10%)	1 (10%)	4,407
W.W.T.P. Equipment Technician	1 (80%)	1 (80%)	58,894
Overtime			36,000
			\$392,880

**Account Detail**

<p><b>706 Materials &amp; Supplies</b></p> <p>Deodorizing Materials           \$10,000</p> <p>Tools and Equipment            3,250</p> <p>Electric, Plumbing, &amp; Paint       1,500</p> <p>Lab Supplies                       5,500</p> <p>Janitorial Supplies               2,000</p> <p>Other                                 5,500</p> <p>Lab Probe                            <u>1,500</u></p> <p style="padding-left: 20px;">\$29,250</p>	<p><b>715 Maintenance Other Equipment</b></p> <p>Repairs – Valves, Pumps       \$50,000</p> <p>Materials                           7,000</p> <p>Rebuild Screw Pump (3)       <u>20,000</u></p> <p style="padding-left: 20px;">\$77,000</p>
<p><b>707 Chemicals</b></p> <p>Sodium Hypochlorite for sand filter   \$900</p> <p>Sodium Bisulfite                   7,500</p> <p>Sodium Hypochlorite for Chlorination   8,500</p> <p>Hydro Clean                        <u>2,000</u></p> <p style="padding-left: 20px;">\$18,900</p>	<p><b>720 Insurance</b></p> <p>Medical                             \$73,505</p> <p>Dental                               5,540</p> <p>Life                                  <u>515</u></p> <p style="padding-left: 20px;">\$79,560</p>
<p><b>712 Maintenance of Building and Grounds</b></p> <p>Snow Removal/Other Landscape       \$1,000</p> <p>Landscape Contract                8,000</p> <p>Building Repairs                   20,000</p> <p>Lighting Upgrade                   30,550</p> <p>Door Replacement                  <u>6,000</u></p> <p style="padding-left: 20px;">\$65,550</p>	<p><b>721 IRMA</b></p> <p>Annual Contribution               \$28,255</p> <p>Deductible Losses                 <u>5,000</u></p> <p style="padding-left: 20px;">\$33,255</p>
	<p><b>728 Technical Services</b></p> <p>NPDES Fees                         \$17,500</p> <p>Consultant                         7,500</p> <p>Audiology Testing                 325</p> <p>Miscellaneous/Inspections       <u>1,000</u></p> <p style="padding-left: 20px;">\$26,325</p>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
WASTE WATER TREATMENT PLANT 20-2022

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- 701 SALARIES - ADMINISTRATIVE	51,194	52,989	57,060	55,946	58,785
1- 704 SALARIES - OPERATORS	353,895	366,838	375,705	372,991	392,880
TOTAL SALARIES & WAGES	405,089	419,827	432,765	428,937	451,665
2- 720 INSURANCE	85,814	80,430	81,425	75,558	79,560
2- 793 ILLINOIS MUNICIPAL RETIREMENT FUND	55,185	52,329	61,750	61,750	61,490
2- 794 FICA/MEDICARE	29,112	30,170	32,475	32,475	33,830
TOTAL EMPLOYEE BENEFITS	170,111	162,929	175,650	169,783	174,880
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	35,229	32,136	33,930	26,285	33,255
3- 728 TECHNICAL SERVICES	25,679	19,034	27,300	22,600	26,325
TOTAL CONTRACTUAL	60,908	51,170	61,230	48,885	59,580
4- 708 ELECTRICITY	260,312	183,698	181,000	182,000	182,000
4- 709 NORTH SHORE GAS	27,391	25,213	39,000	32,760	33,800
4- 710 TELEPHONE	4,340	4,166	4,600	4,600	4,600
TOTAL UTILITIES	292,043	213,077	224,600	219,360	220,400
5- 706 MATERIALS AND SUPPLIES	23,338	30,722	27,750	25,250	29,250
5- 707 CHEMICALS	16,078	12,736	17,700	16,900	18,900
5- 718 SLUDGE REMOVAL	149,056	128,540	162,000	137,000	162,000
5- 723 OFFICE SUPPLIES	18	20	0	0	0
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	252	276	1,180	250	1,180
5- 752 UNIFORMS	2,407	1,405	2,250	2,242	2,400
5- 791 VEHICLE REPLACEMENT FEES	10,035	10,421	10,420	10,420	15,260
5- 799 MISCELLANEOUS	70	4	200	500	250
TOTAL COMMODITIES	201,254	184,124	221,500	192,562	229,240
6- 790 CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
7- 712 MAINTENANCE BUILDING & GROUNDS	17,860	16,619	17,000	17,000	65,550
7- 714 MAINTENANCE MOTOR EQUIPMENT	12,000	24,000	24,000	24,000	24,240
7- 715 MAINTENANCE OTHER EQUIPMENT	44,878	43,262	64,750	94,700	77,000
TOTAL REPAIRS & MAINTENANCE	74,738	83,881	105,750	135,700	166,790
8- 789 TRANSFER TECHNOLOGY EQUIPMENT REPLACEMENT FUND	20,000	20,000	20,000	20,000	20,000
TOTAL TRANSFER	20,000	20,000	20,000	20,000	20,000
TOTAL WWTP EXPENDITURES	1,224,143	1,135,008	1,241,495	1,215,227	1,322,555

**WATER/SEWER DEBT SERVICE**

The Water and Sewer Debt Service Division is responsible for the proper reporting and accounting of funds to pay debt service on the Village's enterprise fund debt. This debt includes alternate revenue bonds issued in 2006, 2012, 2013 and an IEPA loan in 1993.

**Account Detail**

<b>795</b>	<b>Principal Payments</b>		<b>796</b>	<b>Interest Payments</b>	
	Series 1993 IEPA Loan (Sept 1)	\$96,990		1993 IEPA Loan (Sept 1)	\$1,465
	Series 2006 Alternate Bonds (May 1)	240,000		2006 Alternate Bonds (May 1 and November)	93,835
	Series 2012 B Alternate Bond	160,000		Series 2012 B Alternate Bond	85,900
	Series 2013 B Alternate Bond	<u>155,000</u>		Series 2013 B Alternate Bond	<u>131,275</u>
		\$651,990			\$312,475

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
WATER & SEWER DEBT SERVICE 20-2023

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
5- 799 MISCELLANEOUS	0	0	0	0	0
TOTAL COMMODITIES	0	0	0	0	0
9- 728 BOND ISSUE COSTS	3,566	49,209	-	43,820	-
9- 795 PRINCIPAL PAYMENTS	0	0	944,675	794,675	651,990
9- 796 INTEREST PAYMENTS	158,065	172,690	207,130	270,065	312,475
9- 797 PAYING AGENT FEES	1,128	1,203	1,200	1,500	1,950
TOTAL DEBT	162,759	223,102	1,153,005	1,110,060	966,415
TOTAL UTILITY DEBT SERVICE EXPENDITURES	162,759	223,102	1,153,005	1,110,060	966,415

## WATER AND SEWER CAPITAL IMPROVEMENT

Formerly the Depreciation, Improvement and Extension Fund (DIE). This department accounts for capital projects relating to the improvement and the extension of the water and sanitary sewer system. Fees collected for water and sanitary sewer service are the primary funding mechanism for these improvements.

Part of each water and sewer bill sent by the Village is intended to create revenue to provide for ongoing and continuing water and sewer service. It is recognized that it is necessary to fund for future maintenance, improvements, and extensions on a constant basis.

### Account Detail

#### 750 WWTP Improvements

Construction – Bio-Solid Facility	<u>\$803,000</u>
	\$803,000

#### 761 Watermain Improvements

Route 21/137 Watermain Relocation	\$75,000
Lake Street Watermain	<u>180,000</u>
	\$255,000

#### 772 Underground Improvements

14-15 Watermain Rehab Design & Construct	\$74,000
15-16 Watermain Replacement Survey	50,000
15-16 Watermain Rehab Design & Construct	70,000
14-15 Watermain Rehab Construction	1,300,000
15-16 Watermain Rehab Construction	300,000
2014 Sewer Televising Inspection	75,000
CCDD Engineering	30,000
Cass Ave LS/Diversion Sewer- Design	125,000
Well #12 Design	50,000
Well #12 Construction	426,000
Ashley Capital Design	115,000
Ashley Capital Construction	400,000
West Park Avenue Design	10,000
Inflow/Infiltration Engineering	30,000
Inflow/Infiltration Rehabilitation	300,000
Construction Management	<u>50,000</u>
	\$3,405,000

#### 775 Sanitary Sewer Relocation

Route 21/137 Sanitary Sewer Relocate	\$17,175
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#### 776 Sanitary Sewer Repair

Repairs – Annual Pavement Program	\$200,000
Sewer Lining	<u>85,000</u>
	\$285,000

#### 788 Replacement Meters

Residential Meters - 50	\$15,000
Meterhead Replacment	25,000
Manual Read Upgrades	40,000
2 - 3" & 4" Meters	<u>9,100</u>
	\$89,100

#### 793 Hydrants, Valves

10 Hydrants	\$30,000
10 Valve Replacement	6,500
New Valve	25,000
Backfill and Restoration	<u>3,000</u>
	\$64,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
WATER & SEWER CAPITAL IMPROVEMENTS 20-2024

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
5- 788 REPLACEMENT METERS	69,563	89,628	89,100	89,100	89,100
5- 793 HYDRANTS, VALVES, MISCELLANEOUS	909	56,285	64,500	64,500	64,500
5- 799 MISCELLANEOUS-CONTINGENCY	11,480	0	50,000	44,000	25,000
TOTAL COMMODITIES	81,952	145,913	203,600	197,600	178,600
6- 750 WWTP IMPROVEMENTS		13,057	340,000	65,000	803,000
6- 761 WATERMAIN IMPROVEMENTS	16,436	14,314	70,000	0	255,000
6- 772 UNDERGROUND IMPROVEMENTS		76,894	2,327,095	1,608,934	3,405,000
6- 775 SANITARY SEWER RELOCATIONS	2,146		30,000	0	17,175
6- 776 SANITARY SEWER REPAIRS	13,825	46,094	165,000	120,000	285,000
6- 777 LIFT STATION IMPROVEMENTS			20,000	0	35,000
6- 778 WELL CAPACITY STUDY		2,346	0	0	0
6- 779 WATER/SEWER RIVER CROSSING-SOUTH ROCKLAND	(15,303)				
6- 781 BUTTERFIELD CORRIDOR WM/SEWER REPLACEMENT					
6- 795 SCADE IMPROVEMENTS			50,000	47,000	17,000
TOTAL CAPITAL	17,104	152,705	3,002,095	1,840,934	4,817,175
TOTAL CAPITAL EXPENDITURES	99,056	298,618	3,205,695	2,038,534	4,995,775

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

	2011-12	2012-13	2013-14	2013-14	2014-15
WATER/SEWER FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL WATER & SEWER REVENUES	7,406,413	8,184,390	12,403,000	12,456,385	8,309,300
TOTAL WATER OPERATING EXPENDITURES	4,665,055	3,946,574	3,888,120	3,757,481	3,823,490
TOTAL SEWER OPERATING EXPENDITURES	1,283,970	1,350,158	1,373,010	1,363,338	1,386,945
TOTAL WASTEWATER TREATMENT PLANT EXP.	1,224,143	1,135,008	1,241,495	1,215,227	1,322,555
TOTAL DEBT SERVICE EXPENDITURES	162,759	223,102	1,153,005	1,110,060	966,415
TOTAL OPERATING EXPENDITURES	7,335,927	6,654,842	7,655,630	7,446,106	7,499,405
OPERATING INCOME/LOSS	70,486	1,529,548	4,747,370	5,010,279	809,895
TOTAL CAPITAL IMPROVEMENTS	99,056	298,618	3,205,695	2,038,534	4,995,775
EXCESS INCOME OVER EXPENSE	(28,570)	1,230,930	1,541,675	2,971,745	(4,185,880)
BEGINNING WORKING CAPITAL BALANCE MAY 1	3,636,694	3,608,124	4,839,054	4,839,054	7,810,799
ENDING WORKING CAPITAL BALANCE APRIL 30	3,608,124	4,839,054	6,380,729	7,810,799	3,624,919



## **LIBERTYVILLE SPORTS COMPLEX**

The Libertyville Sports Complex (LSC) was built on 48 acres of land purchased by the Village in 2000. The LSC is owned and operated by the Village. A fund was established in 2001 to account for the revenue and expenditures associated with the LSC. The facility opened in June of 2002. The LSC 'campus' features an indoor 160,000 square-foot recreation, sports and event facility that features an Indoor Events Center, Fitness Center and other amenities. The outdoor portion of the LSC campus is comprised of a golf Driving Range and clubhouse as well as a lighted Softball Field. A miniature golf course, also on the LSC campus, is leased to a private management company.

### **2013-14 Goals**

1. **Improve Operations.** Continue to improve the operation, customer service, day to day management and safety within each business unit of the Libertyville Sports Complex. This will be accomplished through increased training of staff regarding policies, procedures and business goals, along with daily observations and regular reviews of our entire operation, including monthly meetings with key hourly supervisory employees. *Regular weekly Staff meetings continued to improve our internal operations. Regular supervisory observation of our hourly employees, along with monthly Manager on Duty meetings, produced greater clarity of expectations and improved operations. Review of safety standards with Staff helped the LSC receive a favorable report from an IRMA inspection in August 2013. Driving Range received Daily Herald Readers' Choice Award for the 2<sup>nd</sup> consecutive year as one of the best golf driving ranges in Chicago.*
2. **Sales and Revenues.** Continued emphasis, as a daily business focus, at the existing customer market, the sponsorship market, and new, developing business opportunities and creating new target lists to pursue. Improving profit margins of the Libertyville Sports Complex remains a priority and increasing revenues from current clients. Adding at least 2 new sponsorship inventory categories to augment revenues. Developing ideas and programs leading to increased revenue streams/profitability for all business units. Continue regular sales meetings each month, including long-range sales planning including a Sales-Marketing 'retreat', with front-line Staff responsible for generating revenue. *Frequent sales meetings helped focus on current and prospective business for the LSC and making adjustments due to market conditions and consumer demand. Continued to nurture repeat business from sports Rental clients, including youth basketball tournaments and youth basketball training companies. Special rentals, particularly private corporate events, Bar/Bat Mitzvahs, and other private parties continued to grow as target markets. Two (2) new sponsorship inventory categories, "floor advertising" and "monster signage", found advertisers, enhancing future advertising prospects. Our Fitness Center membership revenues continued to increase due to attractive pricing, aggressive marketing and the positive customer culture of our Fitness Center. Our award-winning Driving Range continued to trend positively in profits. Our Miniature Golf Course property continued to receive revenues from our Lease Agreement to a private management company.*
3. **Programming and Events.** Taking our good programs and make them great, improving the programs that have potential, and re-analyzing programs that are not fiscally sound or have little room for growth. Creating several new events that have great potential for revenues, with minimal human/financial resources or risk. Continue our "branded" events that we 'own' and create a couple more events we 'own' which drive new customers, repeat customers, provide ancillary revenues, and expand our portfolio capabilities and build our calendar of events creating several new business 'annuities' of annual events. *Our annual events, such as HalloweenFest, Free Throw Challenge and Blackhawks Roadwatch Party,*

*remained popular to customers, sponsors gaining ancillary revenues while providing the LSC with valuable publicity on ABC 7 TV, Comcast SportsNet and other media. Our "2K & 4K Fun Run & Obstacle Course" event returned to our August programming. A re-emphasis of our indoor batting cages and turf fields for practices brought greater participation from local baseball players and teams. Our Youth House League Basketball program, for boys & girls Grades K-8, increased in revenues by 3.5%.*

**4. Marketing and Awareness.** Drive the awareness of each of the business units of the Libertyville Sports Complex with aggressive marketing, publicity, promotion and advertising. Utilize increased use of e-mailings, E-blasts and other electronic marketing mediums, and increasing the size of our existing database by 25%. Create followings for the LSC business units with Facebook, Twitter and other social mediums during the summer of 2013. Improve 'hits' to Village website for LSC related information. Develop a game-plan for exterior Signage at the LSC. Work with IDOT, and county government, to develop roadside and 'trailblazing' signage on County and State roads leading to the LSC. *The positive image and awareness of the LSC continues to grow using a good marketing mix of advertisements and publicity. Each LSC business unit continues to receive consistent branding. Social media efforts, using our website, Twitter and Facebook, are now part of the LSC marketing mix. Regular e-blasts to our Driving Range "E-CLUB" and our LSC "E-News" continue to enhance awareness of events, connecting with the customer. By end of the fiscal year, it is hoped our database for both email lists will increase by 25%. Debut of new tagline, "The LSC: It Keeps Getting Better", promoted facility improvements, such as new machines in our Fitness Center and new turf fields inside the LSC. Temporary exterior signage on the LSC, facing Route 45, proved successful as within the first week of exposure, positive comments were received from the general public, including at least 25 fitness center members. 9 new members resulted after driving by and seeing our sign. Continued to develop the 'LSC' as a secondary logo in our marketing efforts. Fitness Center Member 'LSC oval magnet program' gained awareness on automobiles as this LSC magnet logo has been seen daily observed in Libertyville and has been seen in several surrounding zip codes including 60030, 60031, 60045, 60046, 60060, 60062, 60085 and others. Our Department direct mail Recreation Registration Guide showcased more branding our LSC business units.*

**5. Alliances.** Continue to culture, build and create Alliances with the Libertyville area business community, Lake County corporate market, Chambers of Commerce, Convention & Visitors Bureaus, local school districts, Main Street Libertyville and other key strategic partners. Developing alliances with the major professional sports teams and the major universities in the Chicagoland region (and State) to enhance our sports reputation, our facilities and our brand. This will be done via personal and formal meetings by the Director to establish or re-strengthen an existing alliance. Gaining an association with PGA Golf (BMW Championship-Lake Forest Conway Farms), amateur golf (USGA, CDGA), and youth golf associations for the benefit of our Driving Range campus. *Continued strong teamwork with key alliance partners fostering direct and indirect marketing awareness of the LSC efforts. Active involvement with the local GLMV Chamber of Commerce, MainStreet and Visit Lake County (Convention & Visitor Bureau of Lake County) and school districts have enhanced the LSC message. Alliances with professional sports teams continued with the Stanley Cup Champion Chicago Blackhawks, along with the Chicago Bears, Bulls and White Sox with their summer sports camps for kids at the LSC. Our Driving Range developed an alliance with the Western Golf Association (WGA), promoters of the PGA's BMW Championship at Conway Farms, giving us a prestige relationship to a major golfing event that took place in our area. These alliances have allowed us to brand and market our LSC message through popular teams, events and brands.*

6. Maintenance. Staying ahead of the curve in the maintenance, repairs and cleanliness of the facilities for each of the business units of the Libertyville Sports Complex to allow our customers the highest experience satisfaction on our campus. Gain a competitive edge in the marketplace with improvements and enhancements to our facilities enabling our short term operation and long term business planning. Replacing the existing original artificial surfaces at the Sports Complex with new artificial surfaces becomes a business and maintenance priority. *Daily maintenance and repairs of the LSC continue, as needed, to maintain quality operations. Outsourced areas (interior custodial and outdoor grounds maintenance) continue to be a daily focus to ensure sustained daily results. New artificial turf for our two (2) indoor fields was a major goal accomplishment for our LSC business unit. The addition of nine (9) new machines in our Fitness Center was also accomplished.*

7. Customer Knowledge. Strive for customer knowledge, customer satisfaction, and customer ideas to earn repeat business, as well as new business. Learning of the experiences and the expectations of our customers and having on site interaction, observation and dialogue with our customers to gain firsthand knowledge. Using social media in this effort as well. Verbal and written questions will be developed to allow staff to ask customers about their experience, as well as requesting customer testimonials. *Our Staff was active and successful in gaining comments and/or written feedback from our customers, providing us with dozens of excellent testimonials for our collateral materials. Increased interaction with customers has given Staff immediate feedback to analyze our efforts and performance. Input from front-line employees helped us learn information pertaining to their customer interaction. Database growth helped us stay connected to our customers with frequent e-blasts.*

8. Naming Rights of the LSC. Explore and pursue a “Naming Rights” sponsorship of the Libertyville Sports Complex. Establish a market-value for this sponsorship inventory, identifying and attracting companies of interest, and creating flexible timing for implementation. Develop game-plan procedural paths within our Village ordinances and inter-departmental assistance in this effort by coordinated meetings with the Community Development during the Summer of 2013. *All LSC sponsorship presentations include “Naming Rights of the Libertyville Sports Complex” as a bona fide opportunity for businesses to consider. Efforts continued to target companies for this unique sponsorship opportunity. Additionally, naming rights to each of the two (2) indoor turf fields and eight (8) basketball courts were introduced for sponsorship.*

## 2014-2015 Goals

1. Operations. Continue to improve the overall operation of the LSC business units focusing on the customer experience and customer service. Management supervision, and observation, along with interaction with customers, will facilitate successful fulfillment. Monthly safety and security reviews will help ensure a positive atmosphere for our customers. Weekly meetings with Staff, along with regular reviews with hourly staff and Managers on Duty, to provide leadership, clarity and understanding of operational efforts.
2. Sales and Revenues. Revenue production and improving profit margins of each business unit at the LSC remains a priority. Maintaining our current clients and developing new business partnerships will be pursued aggressively. Increasing participation in our daily 'walk-up' Open Gym business and increasing LSC sponsorship revenues will be a focus. Continue regular sales-specific meetings with front-line Staff responsible for generating revenue.
3. Programming and Events. Improve all programs that we operate increasing revenues along with customer participation. Continue to grow our rental business and with clients that annually rent our facilities. Continue our "owned" events to drive revenues, customer discovery and awareness. Adding at least two more unique events or programs to build our calendar and expand our portfolio of capabilities and new revenue streams
4. Marketing and Awareness. Heighten the awareness of each business unit of the LSC with aggressive marketing, publicity, promotion and advertising. Continue to develop creative, consistent, and regular messaging to attract consumer business and enhance the LSC image and reputation in the marketplace. Increase database customer information by 15%. Increase use of e-mailings, E-blasts and other electronic marketing mediums by 15%. Create 'followings' for the LSC business units with Facebook, Twitter and other social mediums. Finalize plans for exterior Signage at the LSC. Gain roadside and 'trailblazing' LSC directional signage on County and State roads leading to the LSC.
5. Alliances. Continue to culture, build and create alliances with Libertyville area businesses, the Lake County corporate market, Chambers of Commerce, Convention & Visitors Bureaus, local school districts, MainStreet Libertyville, schools and other key strategic partners. Continue the relationships with the major professional sports teams and the major universities in the Chicagoland region, and State, to enhance our sports reputation and our facilities.
6. Maintenance. Increase regular inspection of our equipment, at least once a month, to enable safe and sustained usage by our customers. Monitor daily, and communicate regularly, with outside agencies hired for custodial or grounds maintenance. Keeping as a priority, the maintenance, repairs and cleanliness of the facilities for each of the business units at the LSC.
7. Customer Knowledge. Regular on-site interaction, observation and dialogue with our customers to learn their experiences and gain their insight to improve our programs and operations. Continue to seek customer ideas to earn repeat business, learn of new business opportunities and add more testimonials to share with potential clients. Use of surveys to give us firsthand customer knowledge. Increase use of social media communication for customer knowledge.

8. Naming Rights of the LSC and 'Mini-Naming Rights'.  
Continue the pursuit of a "Naming Rights" sponsorship of the Libertyville Sports Complex. Also, pursue the sponsorship of 'Mini Naming Rights' of the LSC indoor turf fields, basketball courts and other new sponsorship opportunities.
  
9. Capital Improvement Needs.  
Identify and develop a list of capital improvement needs, along with other needs and resources, to enhance the viable operations, long term and short term, of the Libertyville Sports Complex.

**Performance Data**

	Actual 2010-11	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Projected 2014-15
<b><i>Output Measures</i></b>					
Adult Soft Ball Teams	111	103	108	105	110
Adult Soccer Teams	71	71	71	66	71
Youth Soccer Teams	105	135	140	103	110
Health Club Memberships	780	810	850	880	910
Birthday Parties Booked	250	171	138	150	160
Sports Complex Visitors	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
\$5 Range Cards Sold	3,666	5,144	9,994	5,050	5,150
\$10 Range Cards Sold	6,340	8,142	4,196	8,150	8,300
\$20 Range Cards Sold	4,838	5,831	5,993	6,100	6,350
\$50 Range Cards Sold	648	782	992	910	915
\$100 Range Cards Sold	263	370	378	380	385

DEPARTMENT SUMMARY

EXPENDITURES	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 APPROVED
SALARIES & WAGES	861,381	858,660	881,380	868,292	905,185
EMPLOYEE BENEFITS	238,280	208,252	226,175	229,589	260,170
CONTRACTUAL	217,082	215,726	208,445	195,596	206,090
UTILITIES	279,375	183,502	162,000	179,316	180,480
COMMODITIES	212,704	248,506	233,505	219,123	228,510
CAPITAL	0	0	170,000	186,544	44,000
REPAIRS & MAINTENANCE	216,494	223,566	253,675	261,590	229,810
TRANSFERS	12,000	12,000	12,000	12,000	12,000
DEBT	881,581	870,594	1,040,100	2,569,920	1,485,015
TOTAL LIBERTYVILLE SPORTS COMPLEX	2,918,897	2,820,806	3,187,280	4,721,970	3,551,260

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
LIBERTYVILLE SPORTS COMPLEX - REVENUES 60-60

BUDGETED REVENUES			2011-12	2012-13	2013-14	2013-14	2014-15
			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<u>INDOOR SPORTS CENTER</u>							
01	606	ADULT PROGRAMS (Formerly Program Fees)	101,212	120,776	110,000	110,000	110,000
	607	BASKETBALL PROGRAMS (Formerly Program Fees)	87,205	87,571	90,000	89,500	90,000
	608	SOCCER PROGRAMS (Formerly Program Fees)	279,931	276,492	285,000	204,000	210,000
	610	YOUTH PROGRAMS (Formerly Program Fees)	67,793	52,467	66,000	68,000	70,000
	611	CONTRACTUAL PROGRAMS	49,034	51,371	47,000	51,665	53,000
	612	FACILITY RENTALS	41,429	22,597	25,000	20,000	25,000
	614	PARTIES	25,533	25,190	23,000	23,000	23,000
	615	VENDING	3,151	4,601	4,000	4,000	4,000
	616	CLIMBING WALL	42,253	39,771	38,000	40,000	40,000
	617	SPORTS GROUPS	738,650	770,871	750,000	780,000	780,000
	618	DROP-IN PROGRAM FEES	101,191	105,682	105,000	105,000	105,000
	619	FITNESS CLASSES	27,084	16,161	14,500	16,500	17,000
	620	FITNESS MEMBERSHIPS	317,698	381,734	339,405	370,000	360,000
	621	LEASE REVENUES	64,627	67,358	31,950	37,642	38,525
	622	SPONSORSHIP INCOME	42,114	47,538	70,000	55,000	60,000
	623	PERSONAL TRAINERS	24,480	32,410	30,500	30,500	30,500
	639	CONCESSIONS	187,870	189,198	200,000	173,000	185,000
	676	GRANT	108,937	0	0	0	0
	699	MISCELLANEOUS	3,207	2,722	300	300	300
		Subtotal Indoor Sports Center	2,313,399	2,294,510	2,229,655	2,178,107	2,201,325
<u>GOLF LEARNING CENTER</u>							
02	630	RANGE BALLS	288,607	292,860	295,000	297,000	300,000
	631	EQUIPMENT RENTAL	374	160	250	365	300
	632	PRO SHOP MERCHANDISE	19,166	39,279	40,000	37,500	40,000
	633	LESSONS	16,382	17,053	15,000	15,000	15,300
	635	GOLF RANGE RENTAL	12,744	7,984	7,500	14,600	8,500
	636	PRIVATE LESSON SHARED REVENUE	2,850	5,620	1,600	1,600	1,700
	637	CLUB FITTING	120	225	150	300	300
	638	LEASE REVENUE	20	30	0	0	0
	649	MISCELLANEOUS	168	90	250	250	250
		Subtotal Golf Learning Center	340,431	363,301	359,750	366,615	366,350
<u>FAMILY ENTERTAINMENT CENTER</u>							
03	655	LEASING OF SPACE	0	56,321	67,530	67,530	79,530
	669	MISCELLANEOUS	0	0	0	0	0
		Subtotal Family Entertainment Center	0	56,321	67,530	67,530	79,530
<u>GENERAL REVENUES</u>							
	690	INTEREST INCOME	0	0	0	0	0
	696	LAW SUIT SETTLEMENT	0	0	0	0	0
	698	BOND PROCEEDS	0	0	0	0	0
	697	TRANSFER FROM GENERAL FUND-DEBT	570,000	332,000	530,345	2,109,720	904,055
	699	MISCELLANEOUS					
		Subtotal General Revenues	570,000	332,000	530,345	2,109,720	904,055
TOTAL SPORTS COMPLEX REVENUES			3,223,830	3,046,132	3,187,280	4,721,972	3,551,260



SPORTS COMPLEX – INDOOR FACILITY

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
<u>Administration</u>			
Director of Recreation & Sports Complex	1 (55%)	1 (55%)	\$69,500
Recreation Manager	1	1	76,285
Recreation Supervisor	1(100%), 1 (50 %)	1(100%), 1 (50 %)	78,245
Village Administrator	1 (10%)	1 (10%)	21,735
Finance Director	1 (10%)	1 (10%)	15,750
Accounting Assistant	2 (10%)	2 (10%)	10,795
Business Manager	1 (10%)	1 (10%)	8,380
			\$280,690
 <u>Maintenance</u>			
Grounds Maintenance Supervisor	1 (4%)	1 (4%)	\$3,236
Parks Facility Technicians	1 (70%)	1 (70%)	32,884
Parks Grounds Assistant	1 (100%)	1 (100%)	36,740
			\$72,860
 <u>Fitness</u>			
Recreation Supervisor	1	1	\$71,494
Group Fitness Supervisor			30,600
Group Exercise Instructors/Supervisor			62,766
Babysitting			12,240
Fitness Desk and Floor Leaders			50,000
Personal Trainers			22,000
			\$249,100
 <u>Facility Rentals</u>			
Concessions			\$24,480
Birthday Parties			3,060
Front Desk Attendants			58,140
Climbing Wall			25,500
MOD			33,660
			\$144,840
 <u>Part-time Program Staff</u>			
Adult Programs			\$6,000
Youth Programs			15,000
Facility Rentals			18,205
Soccer			5,000
Youth Basketball			4,500
			\$48,705

**Account Detail****706 Materials and Supplies - Sports**

Gym Activities	\$8,000
Softball	4,000
Basketball	8,000
Other Program	2,000
Portable Toilet	920
Repairs	<u>2,080</u>
	\$25,000

**707 Contracted Services**

Adult Basketball Officials	\$16,000
Softball Officials	23,600
Soccer Officials	30,000
Football Officials	5,100
Youth Basketball Officials	<u>10,400</u>
	\$85,100

**712 Maintenance of Building**

Custodial Services	\$46,000
Janitorial Supplies	23,000
Other Repairs and Supplies	15,900
HVAC	6,000
Floor Mats	3,500
Elevator Inspection	2,500
Uniforms	<u>650</u>
	\$97,550

**713 Independent Contractors**

Fencing	\$2,800
Music in the Box	9,800
Tae Kwon Do	<u>24,500</u>
	\$37,100

**790 Capital Outlays**

Replace Doors	\$30,000
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**714 Maintenance of Grounds**

Contractual Maintenance	\$39,000
Ball field Infield Renovation	13,250
Snow Plowing	35,000
Parking Lot	<u>750</u>
	\$88,000

**720 Insurance**

Medical	\$102,495
Dental	8,145
Life	<u>440</u>
	\$111,080

**721 IRMA**

Annual Contribution	\$47,560
Deductible	<u>5,000</u>
	\$52,560

**725 Supplies – Adult Athletic Programs**

Sports Team Awards	\$7,000
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**734 Materials and Supplies – Fitness**

Exercise Equipment	\$1,000
Babysitting Supplies	100
Fitness Supplies	2,200
Maintenance of Equipment (Fitness Room)	4,200
Miscellaneous	1,100
Maintenance of Washer/Dryer	<u>2,000</u>
	\$10,600

**751 Climbing Wall and Front Desk**

Climbing Wall Supplies	\$2,000
Auto Belay Cables	<u>2,000</u>
	\$4,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
LIBERTYVILLE SPORTS COMPLEX - INDOOR SPORTS CENTER 60-6001

			2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - ADMINISTRATIVE STAFF	249,080	251,116	264,495	264,495	280,690
1-	702	SALARIES - MAINTENANCE	75,211	71,012	70,815	70,815	72,860
1-	703	SALARIES - FITNESS	224,179	236,374	247,260	241,609	249,100
1-	704	SALARIES - CONFERENCE/FRONT DESK/PARTIES	159,782	153,060	144,535	142,000	144,840
1-	705	SALARIES - PROGRAMS	51,873	46,852	48,350	48,350	48,705
TOTAL SALARIES & WAGES			760,125	758,414	775,455	767,269	796,195
2-	720	INSURANCE	65,876	66,015	86,620	83,169	111,080
2-	747	UNEMPLOYMENT BENEFITS	17,653	(3,326)	0	0	0
2-	793	IL MUNICIPAL RETIREMENT FUND	54,731	59,179	65,135	72,000	72,980
2-	794	FICA/MEDICARE	55,507	56,174	58,100	58,100	59,405
TOTAL EMPLOYEE BENEFITS			193,767	178,042	209,855	213,269	243,465
3-	707	ATHLETIC CONTRACTED SERVICES	88,120	98,424	90,100	85,100	85,100
3-	713	INDEPENDENT CONTRACTORS	43,005	35,433	30,500	36,165	37,100
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	53,397	48,409	54,020	44,590	52,560
3-	742	PHOTOPROCESSING	2,901	2,305	2,700	2,200	2,300
TOTAL CONTRACTUAL			187,423	184,571	177,320	168,055	177,060
4-	708	ELECTRICITY	233,891	126,101	110,000	117,000	117,000
4-	709	NORTH SHORE GAS	17,113	27,690	22,000	30,000	30,000
4-	710	TELEPHONE	4,830	5,073	5,000	5,620	5,580
TOTAL UTILITIES			255,834	158,864	137,000	152,620	152,580
5-	706	SUPPLIES YOUTH SPORTS	16,618	17,619	21,645	22,652	25,000
5-	716	CONCESSIONS	96,145	100,572	80,000	67,300	70,000
5-	723	OFFICE SUPPLIES	2,703	1,551	2,620	2,620	3,520
5-	725	SUPPLIES ADULT ATHLETIC PROGRAMS	4,570	5,065	7,000	7,000	7,000
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	0	0	0	0	0
5-	733	MATERIALS & SUPPLIES CONFERENCE/BIRTHDAYS	3,621	3,700	4,850	4,820	4,850
5-	734	MATERIALS & SUPPLIES FITNESS	8,304	10,444	10,600	10,684	10,600
5-	736	CREDIT CARD/BANK FEE	40,054	40,049	40,000	40,235	40,000
5-	750	REFUNDS	(1,603)	(2,556)	0	0	0
5-	751	CLIMBING WALL/FRONT DESK	3,783	2,408	3,750	4,067	4,000
5-	799	MISCELLANEOUS	(141)	5,636	0	0	0
TOTAL COMMODITIES			174,054	184,488	170,465	159,378	164,970
6-	790	CAPITAL OUTLAYS	0	0	170,000	186,544	30,000
TOTAL CAPITAL			0	0	170,000	186,544	30,000
7-	712	MAINTENANCE BUILDING	90,762	85,546	98,250	96,025	97,550
7-	714	MAINTENANCE GROUNDS	79,265	86,060	101,500	112,620	88,000
7-	717	MAINTENANCE-VEHICLE	0	5,210	5,210	5,210	5,210
TOTAL REPAIRS & MAINTENANCE			170,027	176,816	204,960	213,855	190,760
8-	789	TECHNOLOGY EQUIPMENT & REPLACEMENT	12,000	12,000	12,000	12,000	12,000
TOTAL TRANSFER			12,000	12,000	12,000	12,000	12,000
9-	753	FITNESS EQUIPMENT LEASE	0	0	8,700	8,520	21,020
TOTAL DEBT			0	0	8,700	8,520	21,020
TOTAL INDOOR SPORTS CENTER EXPENDITURES			1,753,230	1,653,195	1,865,755	1,881,510	1,788,050

SPORTS COMPLEX – GOLF LEARNING CENTER

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
<u>Administration</u>			
Director Recreation & Sports Complex	1 (15%)	1 (15%)	\$18,955
Recreation Business Manager	1 (10%)	1 (10%)	8,380
			\$27,335
<u>Maintenance</u>			
Golf Maintenance Specialist	1 (3%)	1 (3%)	\$2,480
Parks Facility Technician	1 (30%)	1 (30%)	14,175
			\$16,655
<u>Pro Shop</u>			
Part Time			\$65,000

**Account Detail**

<p><b>706 Materials and Supplies</b></p> <p>Cable – Netting Repairs           \$3,800</p> <p>Automatic Tee Machines           1,500</p> <p>Miscellaneous                         <u>240</u></p> <p>  \$5,540</p>	<p><b>733 Materials &amp; Supplies – Pro Shop</b></p> <p>Debit Cards                           \$6,600</p> <p>Range Balls                           10,000</p> <p>Mats and Tees                         2,250</p> <p>Miscellaneous                         <u>800</u></p> <p>  \$19,650</p>
<p><b>713 Maintenance Grounds</b></p> <p>Contract Maintenance           \$29,300</p> <p>Miscellaneous                         2,000</p> <p>Parking Lot Striping                 350</p> <p>Limestone Screening/Sand Trap   <u>500</u></p> <p>  \$32,150</p>	<p><b>790 Capital Outlays</b></p> <p>Replace Netting                     \$14,000</p>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
LIBERTYVILLE SPORTS COMPLEX - GOLF LEARNING CENTER 60-6002

BUDGETED EXPENDITURES			2011-12	2012-13	2013-14	2013-14	2014-15
			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - ADMINISTRATIVE STAFF	21,931	24,447	24,850	24,948	27,335
1-	702	SALARIES - MAINTENANCE	20,481	16,025	16,075	16,075	16,655
1-	703	SALARIES - PRO SHOP	58,702	59,774	65,000	60,000	65,000
1-	704	SALARIES - LESSONS	142	0	0	0	0
TOTAL SALARIES & WAGES			101,256	100,246	105,925	101,023	108,990
2-	720	INSURANCE	17,373	18,197	0	0	0
2-	747	UNEMPLOYMENT BENEFITS	10,730	(3,725)	0	0	0
2-	793	IL MUNICIPAL RETIREMENT FUND	8,823	8,218	8,490	8,470	8,475
2-	794	FICA/MEDICARE	7,587	7,520	7,830	7,850	8,230
TOTAL EMPLOYEE BENEFITS			44,513	30,210	16,320	16,320	16,705
3-	716	CONTRACTUAL-GOLF LESSONS	6,961	10,360	10,500	10,500	10,710
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	22,660	20,747	20,585	16,965	18,240
3-	742	PHOTOPROCESSING	38	48	40	76	80
TOTAL CONTRACTUAL			29,659	31,155	31,125	27,541	29,030
4-	708	ELECTRICITY	11,716	6,954	8,000	7,071	8,000
4-	709	NORTH SHORE GAS	5,320	7,413	5,500	7,725	8,000
4-	710	TELEPHONE	2,459	3,319	3,300	3,700	3,700
TOTAL UTILITIES			19,495	17,686	16,800	18,496	19,700
5-	706	MATERIALS AND SUPPLIES	1,719	5,009	5,040	5,295	5,540
5-	723	OFFICE SUPPLIES	(19)	212	250	200	250
5-	733	MATERIALS & SUPPLIES-PRO SHOP	18,016	22,830	19,650	19,650	19,650
5-	735	PRO SHOP MERCHANDISE	18,934	35,967	38,000	34,500	38,000
5-	752	UNIFORMS	0	0	100	100	100
TOTAL COMMODITIES			38,650	64,018	63,040	59,745	63,540
6-	790	CAPITAL OUTLAYS	0	0	0	0	14,000
TOTAL CAPITAL			0	0	0	0	14,000
7-	712	MAINTENANCE BUILDING	2,657	829	1,500	1,360	2,650
7-	713	MAINTENANCE GROUNDS	42,101	43,465	42,965	42,860	32,150
7-	715	MAINTENANCE OTHER EQUIPMENT	1,709	1,082	2,250	2,250	2,250
TOTAL REPAIRS & MAINTENANCE			46,467	45,376	46,715	46,470	37,050
TOTAL GOLF LEARNING CENTER EXPENDITURES			280,040	288,691	279,925	269,595	289,015



VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
LIBERTYVILLE SPORTS COMPLEX - FAMILY ENTERTAINMENT CENTER 60-6003

			2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - ADMINISTRATIVE STAFF	0	0	0	0	0
1-	702	SALARIES - MAINTENANCE	0	0	0	0	0
1-	703	SALARIES - ATTENDANTS	0	0	0	0	0
TOTAL SALARIES & WAGES			0	0	0	0	0
2-	720	INSURANCE	0	0	0	0	0
2-	721	INTERGOVERNMENTAL RISK MGMT AGENCY			0	0	0
2-	793	IL MUNICIPAL RETIREMENT FUND	0	0	0	0	0
2-	794	FICA/MEDICARE	0	0	0	0	0
TOTAL EMPLOYEE BENEFITS			0	0	0	0	0
3-	728	TECHNICAL SERVICES	0	0	0	0	0
TOTAL CONTRACTUAL			0	0	0	0	0
4-	708	ELECTRICITY	0	4,896	6,200	6,200	6,200
4-	709	NORTH SHORE GAS	169	2,056	2,000	2,000	2,000
4-	710	TELEPHONE	3,877	0	0	0	0
TOTAL UTILITIES			4,046	6,952	8,200	8,200	8,200
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL			0	0	0	0	0
7-	712	MAINTENANCE BUILDING	0	1,374	2,000	1,265	2,000
7-	713	MAINTENANCE GROUNDS	0	0	0	0	0
TOTAL REPAIRS & MAINTENANCE			0	1,374	2,000	1,265	2,000
TOTAL FAMILY ENTERTAINMENT EXPENDITURES			4,046	8,326	10,200	9,465	10,200

## **SPORTS COMPLEX – DEBT SERVICE**

This division is responsible for the proper reporting and accounting of funds to pay debt service on the bonds to build the Libertyville Sports Complex. In 2000, \$5 million in general obligation alternate bonds were issued to buy the land and in 2001 \$20 million in general obligation alternate bonds were issued to construct the facility. Two years of capitalized interest was included in the bond issues. In 2004, \$2,435,000 in general obligation alternate bonds were issued to refund the taxable portion of the \$20 million dollar bond that was issued in 2001.

In 2010, the Village refunded the balance of outstanding bonds.

### **Account Detail**

#### **795 Principal Payments**

Series 2010 G.O. Bond A	\$75,000
Series 2010 G.O. Bond B	170,000
Series 2010 G.O. Bond C	<u>490,000</u>
	\$735,000

#### **796 Interest Payments**

Bonds (June 15, & Dec 15)	
Series 2010 G.O. Bond A	473,255
Series 2010 G.O. Bond B	161,715
Series 2010 G.O. Bond C	<u>91,775</u>
	\$726,745

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
LIBERTYVILLE SPORTS COMPLEX - DEBT SERVICE 60-6004

			2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
3-	728	TECHNICAL SERVICES (SALE OF FEC PROP)	-	-	-	-	-
		TOTAL CONTRACTUAL	-	-	-	-	-
5-	799	MISCELLANEOUS	0	0	0	0	0
		TOTAL COMMODITIES	0	0	0	0	0
9-	730	BOND ISSUE COSTS	62,437	62,437	0	0	0
9-	795	PRINCIPAL PAYMENTS	0	0	230,000	1,760,000	735,000
9-	796	INTEREST PAYMENTS	817,057	806,373	801,400	801,400	726,745
9-	797	PAYING AGENT FEES	2,087	1,784	0	0	2,250
		TOTAL DEBT	881,581	870,594	1,031,400	2,561,400	1,463,995
		TOTAL DEBT SERVICE EXPENDITURES	881,581	870,594	1,031,400	2,561,400	1,463,995



VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
LIBERTYVILLE SPORTS COMPLEX - SUMMARY BUDGET

LIBERTYVILLE SPORTS COMPLEX FUND SUMMARY	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 APPROVED
<b>INDOOR SPORTS COMPLEX</b>					
REVENUES	2,313,399	2,294,510	2,229,655	2,178,107	2,201,325
EXPENDITURES	1,753,230	1,653,195	1,865,755	1,881,510	1,788,050
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	560,169	641,315	363,900	296,597	413,275
DEBT SERVICE (65% OF DEBT)	573,028	565,886	670,410	1,664,910	951,597
NET INCOME/(LOSS) INDOOR SPORTS COMPLEX	(12,859)	75,429	(306,510)	(1,368,313)	(538,322)
<b>GOLF LEARNING CENTER</b>					
REVENUES	340,431	363,301	359,750	366,615	366,350
EXPENDITURES	280,040	288,691	279,925	269,595	289,015
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	60,391	74,610	79,825	97,020	77,335
DEBT SERVICE (35% OF DEBT)	308,553	304,708	360,990	896,490	512,398
NET INCOME/(LOSS) GOLF LEARNING CENTER	(248,162)	(230,098)	(281,165)	(799,470)	(435,063)
<b>FAMILY ENTERTAINMENT CENTER</b>					
REVENUES	-	56,321	67,530	67,530	79,530
EXPENDITURES	4,046	8,326	10,200	9,465	10,200
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	(4,046)	47,995	57,330	58,065	69,330
DEBT SERVICE ( )	-	-	-	-	-
NET INCOME/(LOSS) FAMILY ENTERTAINMENT CENTER	(4,046)	47,995	57,330	58,065	69,330
<b>GENERAL (BOND ISSUE)</b>					
REVENUES	570,000	332,000	530,345	2,109,720	904,055
EXPENDITURES	2,087	1,784	-	-	2,250
INCOME/LOSS	567,913	330,216	530,345	2,109,720	901,805
TOTAL SPORTS COMPLEX REVENUES	3,223,830	3,046,132	3,187,280	4,721,972	3,551,260
TOTAL SPORTS COMPLEX EXPENDITURES	2,918,897	2,820,806	3,187,280	4,721,970	3,551,260
NET INCOME/(LOSS)	304,933	225,326	0	2	0
BEGINNING WORKING CAPITAL BALANCE MAY 1	(524,125)	(219,192)	6,134	6,134	6,136
ENDING WORKING CAPITAL APRIL 30	(219,192)	6,134	6,134	6,136	6,136



## **TAX INCREMENT FINANCING (T.I.F.)**

Tax Increment Financing (T.I.F.) is a financing technique that can be used to pay for costs associated with the renovation of conservation areas. Funding is done by designating incremental increases in real estate and sales tax revenues above a frozen level to pay for infrastructure and other public improvements needed in the area. This technique is statutorily authorized by the "Tax Increment Allocation Redevelopment Act" 65 ILCS 5/11-74,4-1.

The Village of Libertyville established a geographically identifiable T.I.F. District in 1986 which was due to expire in 2010. The technique of T.I.F. is being implemented on the basis of a redevelopment plan and subsequent sub area plan. In addition, a multi-year TIF implementation work plan has been created and will guide the Village's efforts in the TIF District. In 2010, the TIF has been extended for a 12 year period and now expires in 2021. The extension funded ground improvements to the parking lot on the west side of the downtown and will be used for future parking structure on the east side along with ground improvements on the east. As part of the agreements with the other taxing bodies in the TIF area, the Village will rebate 70% of all property tax revenues on an annual basis.

### **Account Detail**

#### **776 Parking Improvement**

Legion Lot Reconstruction	\$50,000
Engineering - East Side Parking	50,000
West Side Improvements	<u>5,000</u>
	\$105,000



VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
TAX INCREMENT FINANCING DISTRICT 09-00

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED TIF REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 609 PROPERTY TAX	2,648,512	2,772,097	2,800,000	2,942,645	3,000,000
C 690 INTEREST	481	1,997	1,950	4,500	5,000
C 699 MISCELLANEOUS	2,134	0	0	0	0
TOTAL TIF REVENUES	2,651,127	2,774,094	2,801,950	2,947,145	3,005,000

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
776 PARKING IMPROVEMENTS	1,022,202	61,532	60,000	110,000	105,000
798 SURPLUS REBATED	1,853,958	1,940,466	1,925,000	2,077,740	2,100,000
799 MISCELLANEOUS	3,505	3,520	4,000	3,530	4,000
TOTAL TIF EXPENDITURES	2,879,665	2,005,518	1,989,000	2,191,270	2,209,000

	2011-12	2012-13	2013-14	2013-14	2014-15
TAX INCREMENT FINANCING DISTRICT SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	2,651,127	2,774,094	2,801,950	2,947,145	3,005,000
TOTAL EXPENDITURES	2,879,665	2,005,518	1,989,000	2,191,270	2,209,000
NET INCOME / (LOSS)	(228,538)	768,576	812,950	755,875	796,000
BEGINNING BALANCE MAY 1	778,696	550,158	1,318,734	1,318,734	2,074,609
ENDING BALANCE APRIL 30	550,158	1,318,734	2,131,684	2,074,609	2,870,609

## **IMPACT FEE FUND**

The Impact Fee Fund was established in the 2007-08 fiscal year. This fund will account for any parking impact fees paid for developments in the downtown area. When parking improvements are constructed, these funds will be transferred to a capital project fund to offset construction costs.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

IMPACT FEE FUND 12-00

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 PARKING IMPACT FEE	0	0	0	0	0
602 SIDEWALK IMPACT FEE	0	0	0	1,130	0
690 INTEREST	0	0	0	0	0
699 MISCELLANEOUS	0	0	0	0	0
TOTAL IMPACT FEE REVENUES	0	0	0	1,130	0

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
784 TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0
789 TRANSFER TO TIF	0	0	0	0	0
799 MISCELLANEOUS	0	0	0	0	0
TOTAL IMPACT FEE EXPENDITURES	0	0	0	0	0

	2011-12	2012-13	2013-14	2013-14	2014-15
IMPACT FEE FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	0	0	0	1,130	0
TOTAL EXPENDITURES	0	0	0	0	0
NET INCOME / (LOSS)	0	0	0	1,130	0
BEGINNING BALANCE MAY 1	0	0	0	0	1,130
ENDING BALANCE APRIL 30	0	0	0	1,130	1,130

## **CAPITAL IMPROVEMENTS**

The Capital Improvements Fund functions as a capital projects inventory for a variety of expenditures. These expenditures include road and parking improvements, street lighting and signalization, public building improvements, storm water/sewer improvements, sidewalk improvements, bridge improvements, and landscaping improvements.

### **Account Detail**

#### **768 Streetscape Improvements**

Street light Painting	\$	30,000
Downtown Crosswalk Repairs		20,000
	\$	<u>50,000</u>

#### **773 Road Improvement Program**

15-16 Program Engineering	\$	90,000
14-15 Program Engineering		100,000
Pavement Patching		175,000
15-16 Reconstruction		60,000
14-15 Reconstruction		900,000
Crack Sealing		35,000
Thermoplastic Pavement Marking		20,000
West Maple Engineering		20,000
	\$	<u>1,400,000</u>

#### **774 Storm Sewer Improvement**

Rockland & 2nd Storm Sewer	\$	35,000
Greentree Storm Sewer		35,000
	\$	<u>70,000</u>

#### **784 Sidewalks & Bike Paths**

Various Sidewalk		
Replacement	\$	60,000

#### **799 Miscellaneous**

Sticker Decals	\$	3,000
Vehicle Forms Printing		10,000
Postage for Stickers		6,500
Safe Route-School		40,000
	\$	<u>59,500</u>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 CAPITAL IMPROVEMENT FUND 40-00

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
626 VEHICLE LICENSES	399,808	418,530	410,000	420,000	420,000
671 TELECOM INFRASTRUCTURE MAINT FEE	286,498	291,015	272,000	272,000	270,000
676 GRANTS	0	380,786	0	0	32,000
684 FEDERAL REIMBURSEMENT	0	0	0	0	0
690 INTEREST	427	2,995	3,000	4,000	4,000
691 TRANSFER GENERAL FUND	0	0	0	0	0
699 MISCELLANEOUS	25,141	842	0	2,250	0
<b>TOTAL CAPITAL IMPROVEMENT REVENUES</b>	<b>711,874</b>	<b>1,094,168</b>	<b>685,000</b>	<b>698,250</b>	<b>726,000</b>

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
768 STREETScape IMPROVEMENTS	-	-	50,000	35,000	50,000
773 ANNUAL ROAD IMPROVEMENT PROGRAM	399,171	166,906	1,006,575	928,700	1,400,000
774 STORM SEWER IMPROVEMENTS		36,508	100,000	110,000	70,000
775 STREETLIGHT REPLACEMENT/PAINTING			150,000	50,000	40,000
782 BRIDGE REPAIR & REPLACEMENT					50,000
781 ENGINEERING FAU PROJECTS		50,677			135,000
784 SIDEWALKS AND BIKE PATHS	49,440	113,300	60,000	66,308	60,000
789 PETERSON ROAD CORRIDOR		12,385	25,000	25,000	25,000
799 MISCELLANEOUS	16,859	19,516	19,500	19,500	59,500
TRANSFER TO GENERAL FUND	0	0			
<b>TOTAL CAPITAL IMPROVEMENT EXPENDITURES</b>	<b>465,470</b>	<b>399,292</b>	<b>1,411,075</b>	<b>1,234,508</b>	<b>1,889,500</b>

	2011-12	2012-13	2013-14	2013-14	2014-15
CAPITAL IMPROVEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	711,874	1,094,168	685,000	698,250	726,000
TOTAL EXPENDITURES	465,470	399,292	1,411,075	1,234,508	1,889,500
NET INCOME / (LOSS)	246,404	694,876	(726,075)	(536,258)	(1,163,500)
BEGINNING BALANCE MAY 1	1,262,470	1,508,874	2,203,750	2,203,750	1,667,492
ENDING BALANCE APRIL 30	1,508,874	2,203,750	1,477,675	1,667,492	503,992

## **ROAD IMPROVEMENT FUND**

This Road Improvement Fund accounts for the proceeds and expenses of the bonds issued for road rehabilitation. The bonds are accounted for in the bond fund and were approved through a referendum. A total of \$20 million in bonds will be issued over 4 years beginning in 2012.

### **Account Detail**

#### **773 Road Rehabilitation**

13-14 Reconstruction	\$	500,000
Crack Sealing		40,000
14-15 Engineering		323,210
14-15 Pavement Rehabilitation		3,500,000
15-16 Engineering		100,000
15-16 Rehabilitation		1,000,000
CCDD Engineering		50,000
Construction Management		30,000
	\$	<u>5,543,210</u>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
ROAD IMPROVEMENT FUND 41-00

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
676 GRANTS	0	0	0	0	0
690 INTEREST	0	5,304	1,000	12,000	10,000
695 BOND ISSUE PREMIUM	0	50,275	0	86,770	0
698 BOND PROCEEDS	0	5,000,000	5,000,000	5,000,000	5,000,000
699 MISCELLANEOUS	0	0	0	0	0
TOTAL ROAD IMPROVEMENT REVENUES	0	5,055,579	5,001,000	5,098,770	5,010,000

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
728 BOND ISSUE COSTS	-	33,435	-	41,650	42,000
773 ANNUAL ROAD IMPROVEMENT PROGRAM	0	624,723	4,144,215	4,018,100	5,543,210
799 MISCELLANEOUS	0	23	0	0	0
TRANSFER TO GENERAL FUND	0	0	0	0	0
TOTAL CAPITAL IMPROVEMENT EXPENDITURES	0	658,181	4,144,215	4,059,750	5,585,210

	2011-12	2012-13	2013-14	2013-14	2014-15
CAPITAL IMPROVEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	0	5,055,579	5,001,000	5,098,770	5,010,000
TOTAL EXPENDITURES	0	658,181	4,144,215	4,059,750	5,585,210
NET INCOME / (LOSS)	0	4,397,398	856,785	1,039,020	(575,210)
BEGINNING BALANCE MAY 1	0	0	4,397,398	4,397,398	5,436,418
ENDING BALANCE APRIL 30	0	4,397,398	5,254,183	5,436,418	4,861,208

## **PARK IMPROVEMENT FUND**

This fund was established in 1995 to account for and accumulate funds expressly for improvements to the public parks system. Sources of funding for this Fund are park impact fees, grants and transfers from the General Fund operating budget.

### **Account Detail**

#### **782 Park Improvement**

Riverside Preschool Exterior Repair	\$	36,300
Copeland Playground Grant		5,000
Fishing Pier Replacement		25,000
Butler Lake Wildlife Control		1,000
Butler Lake Shoreline Management		10,000
Butler Lake Weed Spraying		7,500
Park Crest Fence Repair		3,000
Charles Brown Parking Lot		25,000
Nicholas Dowden Fence		14,000
	\$	<u>126,800</u>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

PARK IMPROVEMENT FUND 45-00

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
654 PARK IMPACT FEES	240,130	157,857	99,350	120,000	80,000
685 GRANT REIMBURSEMENT	0	25,800	0	0	0
690 INTEREST	0	69	0	75	75
691 TRANSFER GENERAL FUND	0	0	0	0	0
698 WETLAND MITIGATION	0	0	0	0	0
699 MISCELLANEOUS	12,075	9,830	10,000	21,760	10,000
TOTAL PARK IMPROVEMENT FUND REVENUES	252,205	193,556	109,350	141,835	90,075

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
782 PARK IMPROVEMENT COSTS	42,124	85,339	113,500	102,841	126,800
791 TRANSFER SALES TAX BOND FUND (Rec Offices)	76,920	74,190	72,890	72,890	76,590
799 MISCELLANEOUS	0	0	0	0	0
TOTAL PARK IMPROVEMENT FUND EXPENDITURES	119,044	159,529	186,390	175,731	203,390

	2011-12	2012-13	2013-14	2013-14	2014-15
PARK IMPROVEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	252,205	193,556	109,350	141,835	90,075
TOTAL EXPENDITURES	119,044	159,529	186,390	175,731	203,390
NET INCOME / (LOSS)	133,161	34,027	(77,040)	(33,896)	(113,315)
BEGINNING BALANCE MAY 1	373,304	506,465	540,492	540,492	506,596
ENDING BALANCE APRIL 30	506,465	540,492	463,452	506,596	393,281

**PUBLIC BUILDINGS IMPROVEMENT FUND**

Established to account for and accumulate funds for capital improvements to Village buildings including the Village Hall, Schertz Municipal Building, Fire Stations and the Public Works Building. Ongoing funding will come from transfers from the General Fund.

**Account Detail**

**790 Village Hall**

Replace Chairs	\$5,000
Repair Fire Sprinklers	5,200
Replace 2 <sup>nd</sup> Floor Carpet	12,000
Painting 2 <sup>nd</sup> Floor	<u>10,000</u>
	32,200

**795 Schertz Building**

Replace Tile-Squad Room	\$2,400
Replace Tile-Basement	7,000
Replace Tile-Booking Room	2,400
Replace Carpet-Engineering	3,000
Replace Tile-Break Room	<u>2,400</u>
	17,200

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
PUBLIC BUILDING IMPROVEMENT FUND 46-00

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 680 GRANT	92,916	129,805	0	0	0
C 690 INTEREST	0	26	0	25	25
C 691 TRANSFER GENERAL FUND (Public Buildings)	55,000	55,000	55,000	55,000	55,000
C 699 MISCELLANEOUS	0	0	0	0	0
TOTAL PUBLIC BLDG IMPROVEMENT FUND REVENUES	147,916	184,831	55,000	55,025	55,025

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
790 VILLAGE HALL	0	0	24,740	23,110	32,200
792 PUBLIC WORKS BUILDING	0	26,806	0	0	0
794 FIRE STATIONS	47,642	111,454	0	0	0
795 SCHERTZ MUNICIPAL BUILDING	0	19,923	10,000	7,000	17,200
796 PARK/RECREATION BUILDINGS	0	0	0	0	0
799 MISCELLANEOUS (Contingency)	0	0	0	0	0
TOTAL PUB BLDG IMPROVEMENT FUND EXPENDITURES	47,642	158,183	34,740	30,110	49,400

	2011-12	2012-13	2013-14	2013-14	2014-15
PUBLIC BUILDING IMPROVEMENT FUND	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	147,916	184,831	55,000	55,025	55,025
TOTAL EXPENDITURES	47,642	158,183	34,740	30,110	49,400
NET INCOME / (LOSS)	100,274	26,648	20,260	24,915	5,625
BEGINNING BALANCE MAY 1	54,692	154,966	181,614	181,614	206,529
ENDING BALANCE APRIL 30	154,966	181,614	201,874	206,529	212,154



**FLEET SERVICES & REPLACEMENT FUND**

The Fleet Service Division is responsible for the maintenance, repair, and replacement of all Village vehicles and equipment. The Division manages the preventative maintenance, tracks vehicle and equipment depreciation and life cycle, maintains parts inventory, arranges for specialized contractor work, drafts vehicle and equipment specifications, manages the IEPA Clean Fuel Fleet Program and the Village fueling system, and produces fleet management reports.

**Performance Data**

	<b>Actual 2010-11</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Projected 2013-14</b>	<b>Projected 2014-15</b>
<b><i>Output Measures</i></b>					
Vehicle Replacement	6	2	5	5	5
Number of Jobs Scheduled	2041	2570	2450	2500	2525
Non-Scheduled	330	139	200	210	215
Emergency	40	41	40	45	50
Snow & Ice	200	232	210	215	240
Total	2611	2982	2900	2975	3035
Preventative Maintenance By					
Department (hours)					
Public Works	240	244	242	250	260
Police	230	219	220	225	230
Fire	120	113	118	120	125
Recreation	60	58	59	60	65
Administration	4	4	4	4	4
Community Development	25	25	25	25	25
TERF	2	2	2	2	2
Total	681	664	670	686	709



**Performance Data**

	<b>Actual 2010-11</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Projected 2013-14</b>	<b>Projected 2014-15</b>
<b><i>Effectiveness Measures</i></b>					
Gallons of Fuel Pumped					
Unleaded Fuel (gallons)	55,000	55,000	55,000	55,000	55,000
Unleaded Fuel - Cost/gallon	\$2.76	\$2.76	\$2.87	\$3.46	\$3.15
Diesel Fuel (gallons)	41,000	41,000	42,000	42,000	42,000
Diesel Fuel - Cost/gallon	\$3.45	\$3.45	\$3.40	\$3.58	\$3.35
Miles Per Gallon Per Dept.					
Public Works					
Unleaded			7.82	10.38	10.00
Diesel			15.17	14.25	14.50
Police			9.54	10.05	10.00
Fire					
Unleaded			25.60	24.64	25.00
Diesel			2.64	4.48	4.00
Recreation			10.00	13.17	11.00
Administration			16.00	20.00	20.00
Community Development			11.00	11.00	11.00
TERF			19.00	15.00	15.00
Miles Per Gallon - Total Fleet			12.97	13.66	13.39
Number of Vehicles Per Dept.					
Public Works	103	100	100	100	100
Police	27	27	27	27	26
Fire	24	24	24	24	25
Recreation	1	1	1	1	1
Administration	1	1	1	1	1
Community Development	6	6	6	6	6
TERF	1	1	1	1	1
	163	160	160	160	160
<b><i>Efficiency Measures</i></b>					
Number of Vehicles/Equipment per Fleet Services staff	54.67	53.33	53.33	53.33	53.33



VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 FLEET SERVICES & REPLACEMENT FUND 30-00

		2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	614 FLEET SERVICES FEES	537,355	803,040	797,830	803,040	808,740
C	656 GAS CHARGES	23,628	18,152	20,000	18,000	18,000
C	677 DAMAGE TO VILLAGE VEHICLES	7,624	1,516	2,000	2,000	2,000
	678 COURT FINES-POLICE VEHICLE REPLACEMENT	23,641	25,032	25,000	23,000	25,000
C	686 SALE OF FIXED ASSETS	12,000	33,142	10,000	42,150	10,000
C	690 INTEREST	625	2,860	2,600	5,000	5,000
C	692 VEHICLE REPLACEMENT FEES (Enterprise Fund)	72,590	73,365	73,365	73,365	78,320
C	693 VEHICLE REPLACEMENT FEES (General Fund)	656,515	678,908	685,250	685,250	701,340
C	699 MISCELLANEOUS	9,867	7,504	3,500	6,000	4,000
TOTAL FLEET SERVICES REVENUES		1,343,845	1,643,519	1,619,545	1,657,805	1,652,400
BUDGETED EXPENDITURES		2011-12	2012-13	2013-14	2013-14	2014-15
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES ADMINISTRATION	0	0	0	0	0
1-	702 SALARIES CLERICAL	5,652	5,967	6,045	5,956	6,175
1-	704 SALARIES MAINTENANCE	220,822	233,229	239,045	242,030	247,245
TOTAL SALARIES & WAGES		226,474	239,196	245,090	247,986	253,420
2-	720 INSURANCE	59,269	54,622	55,210	52,825	54,195
2-	793 EMPLOYER CONTRIBUTION IMRF	30,653	29,860	35,050	35,050	34,465
2-	794 EMPLOYER CONTRIBUTION FICA/MEDICARE	16,150	17,494	18,750	18,750	19,385
TOTAL EMPLOYEE BENEFITS		106,072	101,976	109,010	106,625	108,045
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	25,433	21,080	22,375	26,230	24,450
3-	728 CONTRACTUAL REPAIR SERVICES	6,994	14,577	12,000	22,000	12,000
3-	787 FIRE CONTRACTUAL REPAIRS	18,485	11,141	18,300	20,300	18,300
3-	788 POLICE CONTRACTUAL REPAIRS	4,299	694	3,000	3,000	3,000
TOTAL CONTRACTUAL		55,211	47,492	55,675	71,530	57,750
5-	706 SHOP SUPPLIES	4,727	5,445	5,000	5,000	5,000
5-	707 TOOLS	2,968	7,241	3,500	3,500	3,500
4-	711 GASOLINE & OIL	259,054	265,960	301,000	250,000	275,000
5-	713 VEHICLE WASHING	1,278	1,497	3,000	3,000	3,000
5-	714 VEHICLE PARTS	78,745	81,509	73,200	73,200	73,200
5-	726 TRAVEL, TRAINING & DUES	1,003	1,152	2,405	1,155	1,155
5-	752 UNIFORMS	703	981	1,200	1,200	1,200
5-	755 LICENSE, TITLE & INSPECTION FEES	3,142	3,548	3,000	3,000	3,000
5-	789 ACCIDENT DAMAGE EXPENSE	16,865	9,051	10,000	10,000	10,000
5-	791 TRANSFER VEHICLE REPLACEMENTS	1,490	1,490	0	0	0
5-	799 MISCELLANEOUS	347	183	480	478	495
TOTAL COMMODITIES		370,322	378,057	402,785	350,533	375,550
6-	782 VEHICLE REPLACEMENT COSTS	118,020	27,877	306,000	306,000	576,500
6-	790 CAPITAL OUTLAY	25,778	0	0	0	0
TOTAL CAPITAL		143,798	27,877	306,000	306,000	576,500
7-	712 MAINTENANCE SHOP FACILITIES	361	298	500	500	500
7-	715 MAINTENANCE OTHER EQUIPMENT	3,720	4,967	6,850	5,500	6,850
TOTAL REPAIRS & MAINTENANCE		4,081	5,265	7,350	6,000	7,350
9-	795 LEASE PAYMENTS	23,395	16,904	197,670	190,045	117,505
TOTAL DEBT		23,395	16,904	197,670	190,045	117,505
TOTAL FLEET/VEHICLE REPLACEMENT FUND EXP		929,353	816,767	1,323,580	1,278,719	1,496,120

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 FLEET SERVICES & REPLACEMENT FUND 30-00

	2011-12	2012-13	2013-14	2013-14	2014-15
FLEET SERVICES & REPLACEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	1,343,845	1,643,519	1,619,545	1,657,805	1,652,400
TOTAL EXPENDITURES	929,353	816,767	1,323,580	1,278,719	1,496,120
NET INCOME / (LOSS)	414,492	826,752	295,965	379,086	156,280
BEGINNING BALANCE MAY 1	66,590	481,082	1,307,834	1,307,834	1,686,920
ENDING BALANCE APRIL 30	481,082	1,307,834	1,603,799	1,686,920	1,843,200



## **TECHNOLOGY AND EQUIPMENT REPLACEMENT FUND**

The Technology Division is responsible for all technology utilized by the Village, as well as the security, maintenance, and upgrading of all related hardware, software, and services. The Division is in charge of all facility network and Internet connections, file, print, and application servers, email, firewalls, backup and secure storage of server data, network printing and scanning. The Division employs, works with, and supervises services provided by outside technical consultants on special projects or emergencies. Employee and Department-level assistance is provided for problems related to hardware or software, the efficient and secure use of technology, as well as the evaluation and implementation of new technologies.

### **2013-2014 Goals**

1. **SCADA Upgrade Project.** The SCADA system (Supervisory Control and Data Acquisition) provides for the monitoring and control of the water and sanitary sewer infrastructure. This system is in need of replacement due to its age and obsolescent security. *The Division contacted Baxter Woodman, Inc., the original installer of our SCADA system for a quote on a new system. The quote was accepted and Baxter installed the new system.*
2. **Replacement PC Program.** Each year the Village targets the replacement of thirty to forty PC's. The majority of PC's are replaced with new PC's, but many are refurbished with updated hardware and operating systems. *The Division sent specifications for new PC's to multiple vendors and selected the lowest bid for purchase (CDWG). A single PC was built to Village standards, sys-prepped and imaged. Images were deployed to the remaining computers and then installed for each user.*
3. **Terminal Server System.** Due to increased use of the Village financial software by employees over low bandwidth connections, Staff will deploy a server system which will allow users to access applications via remote access, providing a very substantial increase in the speed of the applications. *Specifications were sent to multiple vendors for the Terminal Server hardware. The hardware was purchased from Continental Resources and configured for service. User PC's received a link to use the system.*
4. **Server Virtualization Project.** Four servers in need of replacement will be upgraded to virtual systems in order to decrease deployment costs as well as reduce the time needed to implement and/or restore traditional hardware-based servers. *Specifications were sent to multiple vendors for the Terminal Server hardware. The hardware was purchased from Continental Resources and configured for service. Four servers were then built as guests and put into service.*
5. **Firehouse Incident Reporting System Cloud Migration.** Firehouse has traditionally been an in-house client/server system, maintained by the Technology Division. Moving the system to the Cloud will be more economical and will significantly increase the speed at which the system responds to the users. *The Division coordinated the project with FIREHOUSE and the Fire Department. A cut-off time and date was set, the old system taken offline, and the new system put online.*

6. Timekeeping Software Implementation. In order to improve the efficiency and accuracy of tracking employee time, a timekeeping system will be evaluated for implementation. This system may be in-house or Cloud-based. *The Division is working with Executime to finish the Timekeeping system. A VPN was established for the Time Clock at Public Works. The Timeclock will be installed and final configurations will be completed. A cut-over date will be established once all preliminary work is finished.*

### **2014-2015 Goals**

1. Internet Expansion and Failover. Due to increased use of the Internet for critical Cloud-based systems as well as email and other services, Staff recommends the addition of a fiber Ethernet Internet service alongside the existing Cable Internet. This additional connection will not only provide for increased (aggregated) up and download speeds, but if one service has an interruption, the other will provide business continuity.
2. Implement Managed Services for computer patching, antivirus, inventory tracking and monitoring. At present these services are handled in-house by several different systems and monitored solely by the MIS Coordinator. In addition to increasing efficiency, this service will provide for improved response to problems that occur since the Provider, in addition to the MIS Coordinator, will receive notifications of any trouble.
3. Recreation Software Alternative Study. The Recreation Department is using a product for registrations and payments that is not only nearing the end of support, but is also expensive to secure and maintain. Staff will work with a consultant to analyze the available alternatives in terms of usability, security, and cost. The consultant will provide a report on the pros and cons of available alternatives. Staff will review the alternatives with the consultant and make a recommendation.
4. Replacement PC Program. Due to the end of Microsoft's support for XP Pro, the Village intends to replace forty to fifty PC's with new and refurbished units in order to migrate all computers as quickly as possible to Windows 7.
5. Install High-Speed Wireless Connection from the North Fire Station to the Schertz Building. Currently the North Fire Station is connected to the Village network via a low-bandwidth landline. Increased use of technology often saturates this line, leading to slow application response times. Staff proposes wireless as an alternative to expensive fiber Ethernet to increase bandwidth.

**Performance Data**

	<b>Actual 2012-13</b>	<b>Projected 2013-14</b>	<b>Projected 2014-15</b>
<b><i>Output Measures</i></b>			
New PC Replacements	32	33	35
Refurbished PC Deployments	20	12	25
New Server Deployments	1	6	0
Additional Security Services/Systems	1	2	4
New Network/Communication Systems	3	7	2
New Software Systems	1	3	2
Requests for Technology Assistance	3400	3600	3400

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 TECHNOLOGY EQUIPMENT REPLACEMENT FUND 31-00

DEPARTMENT SUMMARY

EXPENDITURES	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 APPROVED
SALARIES & WAGES	125,150	106,243	113,005	111,100	116,140
EMPLOYEE BENEFITS	24,726	21,041	24,855	23,650	25,640
CONTRACTUAL	17,803	30,307	43,720	43,720	49,800
UTILITIES	12,633	19,043	24,900	47,560	63,300
COMMODITIES	89,756	109,072	120,700	119,760	146,870
CAPITAL	125,177	14,145	169,420	129,216	104,950
REPAIRS & MAINTENANCE	3,030	2,282	6,000	5,000	6,000
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	<u>398,275</u>	<u>302,133</u>	<u>502,600</u>	<u>480,006</u>	<u>512,700</u>
PERSONNEL					
MIS COORDINATOR	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

TECHNOLOGY AND EQUIPMENT REPLACEMENT FUND

<u>Authorized Personnel</u>	<u>2013-14 Positions</u>	<u>2014-15 Positions</u>	<u>2014-15 Approved</u>
<u>Administration</u>			
MIS Coordinator	1	1	\$103,570
Assistant Village Administrator	1 (10%)	1 (10%)	<u>12,570</u>
			\$116,140
 <b>Account Detail</b>			
<b>719 Internet Access</b>		<b>730 Web page Services</b>	
T-1 Internet	\$10,320	Maintenance (1/2 of cost)	\$7,300
Network Connections	<u>16,080</u>	APP Maintenance	1,200
	\$26,400	Miscellaneous Projects	<u>2,750</u>
			\$11,250
<b>728 Consulting</b>		<b>795 Lease Payments</b>	
Consultant/Contracting	\$39,800	Phone System	\$16,650
PC Replacement	<u>10,000</u>		
	\$49,800		
<b>729 Software, Licensing, Updates</b>		<b>790 Capital Outlay</b>	
BS&A	\$19,900	Hardware	\$40,000
Parks and Recreation (Class)	18,050	Recreation Software	20,000
Security Software	12,675	Ecessa WAN Traffic Aggregator	3,600
Managed Services	11,500	High Speed Wireless Upgrade	15,000
Phone System Support/Maint	9,800	Timekeeping Software	6,500
Basic Timekeeping System	7,320	Tablet – Building	<u>3,200</u>
Advanced Timekeeping System	7,080		\$88,300
E-mail Security	6,000		
BS&A Online Permit Application	5,320		
GIS/CAD Maintenance	4,000		
Firehouse & Ambulance Billing	3,075		
Cisco Router/Switch Maint	3,000		
Sensus Water Meter Reading	1,800		
Fleet Program Maintenance	1,200		
Other	<u>11,900</u>		
	\$122,620		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 TECHNOLOGY EQUIPMENT REPLACEMENT FUND 31-00

		2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
617	COMPUTER/TECHNOLOGY USER FEES	102,000	102,000	102,000	102,000	102,000
620	CELL TOWER LEASE PAYMENTS	147,414	149,863	126,820	157,062	171,620
674	TELECOM INFRASTRUCTURE MAINT FEE	285,998	291,015	272,000	272,000	270,000
686	SALE OF FIXED ASSETS	0	0	0	0	0
690	INTEREST	220	502	500	100	100
699	MISCELLANEOUS	0	0	0	0	0
TOTAL TECH EQUIP REPLACEMENT FUND REVENUES		535,632	543,380	501,320	531,162	543,720

		2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES ADMINISTRATION	125,150	106,243	113,005	111,100	116,140
TOTAL SALARIES & WAGES		125,150	106,243	113,005	111,100	116,140
2-	720 INSURANCE	75	75	125	100	100
2-	793 EMPLOYER CONTRIBUTION IMRF	15,375	13,029	16,110	15,050	16,640
2-	794 EMPLOYER CONTRIBUTION FICA/MEDICARE	9,276	7,937	8,620	8,500	8,900
TOTAL EMPLOYEE BENEFITS		24,726	21,041	24,855	23,650	25,640
3-	728 CONSULTING SERVICES	17,803	30,307	43,720	43,720	49,800
TOTAL CONTRACTUAL		17,803	30,307	43,720	43,720	49,800
4-	711 WIRELESS SERVICE	(3,197)	(373)	2,500	27,680	36,900
4-	719 INTERNET/WAN ACCESS	15,830	19,416	22,400	19,880	26,400
TOTAL UTILITIES		12,633	19,043	24,900	47,560	63,300
5-	706 COMPUTER SUPPLIES	7,823	7,428	10,000	9,500	10,000
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	996	3,381	5,000	5,025	2,000
5-	729 SOFTWARE, LICENSING, UPDATES	71,523	86,406	93,315	93,315	122,620
5-	730 WEB PAGE SERVICES	9,085	11,044	11,385	11,220	11,250
5-	799 MISCELLANEOUS	329	813	1,000	700	1,000
TOTAL COMMODITIES		89,756	109,072	120,700	119,760	146,870
6-	790 CAPITAL OUTLAY	120,792	11,098	136,110	95,906	88,300
6-	795 LEASE PAYMENTS	4,385	3,047	33,310	33,310	16,650
TOTAL CAPITAL		125,177	14,145	169,420	129,216	104,950
7-	714 MAINTENANCE MOTOR VEHICLES	1,000	1,000	1,000	1,000	1,000
7-	715 HARDWARE MAINTENANCE	2,030	1,282	5,000	4,000	5,000
TOTAL REPAIRS & MAINTENANCE		3,030	2,282	6,000	5,000	6,000
TOTAL TECH EQUIP REPLACEMENT FUND EXPENDITURES		398,275	302,133	502,600	480,006	512,700



## **GENERAL BOND & INTEREST FUND**

The General Bond and Interest Fund were established to meet reporting requirements and to accumulate funds to ensure the repayment of bonds. The bonds represented in this Fund are general Obligation Bonds (G.O. Bonds) which pledge as repayment the full faith and credit of the Village of Libertyville.

The first outstanding G.O. Bond is a \$1,710,000, December 15, 2008 General Obligation Limited Tax Bond used to refund the \$1,800,000, July 15, 2000 General Obligation Bond used to pay the cost of expanding the Adler Pool facility. This bond matures in 2019.

The second outstanding G.O. Bond is a \$5,000,000, November 2012 General Obligation Bond issued as the first series of a \$20 million in Bonds approved through a referendum in March 2012. These bonds will be used for road rehabilitation. The bond matures in 2031.

The last outstanding G.O. Bond is a \$5,000,000, October 2013 General Obligation Bond issued as the second series of a \$20 million in Bonds approved through a referendum in March 2012. These bonds will be used for road rehabilitation. The bond matures in 2032.

Based upon 2012 equalized assessed valuation of \$1,092,633,571 the Village has a statutory debt limit of \$94,239,645 (8.625% of E.A.V.).

**Account Detail**

**795 Principal Payment**

Series 2008 (Dec 15)	\$170,000
Series 2012 (Dec 15)	\$195,000
Series 2013 (Dec 15)	<u>\$160,000</u>
	\$525,000

**796 Interest Payment**

Series 2008 (June 15, Dec 15)	\$43,380
Series 2012 (June 15, Dec 15)	\$104,325
Series 2013 (June 15, Dec 15)	<u>\$193,055</u>
	\$340,760

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
GENERAL BOND AND INTEREST 08-00

		2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 601	PROPERTY TAX	219,811	227,276	322,870	313,310	865,760
C 690	INTEREST	249	348	500	100	100
C 698	BOND PROCEEDS	0	0	0	0	0
C 699	MISCELLANEOUS REVENUE	0	0	0	0	0
TOTAL GENERAL BOND & INTEREST REVENUES		220,060	227,624	323,370	313,410	865,860

		2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
728	BOND ISSUANCE COSTS	0	22,883	0	0	0
729	BOND DISCOUNT	0	0	0	0	0
795	PRINCIPAL PAYMENTS	155,000	160,000	165,000	165,000	525,000
796	INTEREST PAYMENTS	56,603	52,727	157,870	157,870	340,760
797	PAYING AGENT FEES	0	678	1,000	1,000	1,000
798	PAYMENT TO BOND ESCROW	0	0	0	0	0
799	MISCELLANEOUS	0	0	0	0	0
TOTAL GENERAL BOND & INTEREST EXPENDITURES		211,603	236,288	323,870	323,870	866,760

		2011-12	2012-13	2013-14	2013-14	2014-15
GENERAL BOND AND INTEREST SUMMARY		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		220,060	227,624	323,370	313,410	865,860
TOTAL EXPENDITURES		211,603	236,288	323,870	323,870	866,760
NET INCOME / (LOSS)		8,457	-8,664	-500	-10,460	-900
BEGINNING BALANCE MAY 1		439,665	448,122	439,458	439,458	428,998
ENDING BALANCE APRIL 30		448,122	439,458	438,958	428,998	428,098

## **SALES TAX BOND FUND**

The Sales Tax Bond Fund was created in 1989 to provide debt service for a \$4.75 million Alternate Revenue Bond issue. This bond issue was used for constructing two (2) new fire stations and expanding the Public Works maintenance facility. The Village has pledged a portion of its Sales Tax revenue for funding debt service. In 1993, the callable portion of this bond issue was refunded, and was refunded again in 2001. This bond matured in the 2008-09 fiscal year.

In 1997, the Village issued \$1.0 million to purchase property and buildings to house the recreation Division offices. This bond was refunded in 2010 with a \$470,000 bond issue. This bond will mature on December 15, 2017. Debt Service will be funded with pledged sales tax and park impact fees.

### **Account Detail**

<b>795</b>	<b>Principal Payments</b>		<b>796</b>	<b>Interest Payments</b>	
	Series 2010 (Dec 15)	\$70,000		Series 2010 (June 15 and Dec 15)	\$6,590

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 SALES TAX BOND FUND 15-00

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 611 PLEDGED SALES TAX			0	0	0
C 690 INTEREST	0	0	0	0	0
T 691 TRANSFER COMMUTER PARKING	0	0	0	0	0
T 692 TRANSFER ENTERPRISE FUND (PW Facility)	0	0	0	0	0
T 693 TRANSFER TIF FUND (Schertz Bldg)	0	0	0	0	0
T 694 TRANSFER ETSB	0	0	0	0	0
T 695 TRANSFER SEWER (Schertz Bldg)	0	0	0	0	0
T 696 TRANSFER PARK IMPROVEMENT FUND	76,920	74,190	73,500	73,500	77,090
C 698 BOND PROCEEDS	0	0	0	0	0
C 699 MISCELLANEOUS	0	0	0	0	0
TOTAL SALES TAX BOND FUND REVENUES	76,920	74,190	73,500	73,500	77,090

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
728 BOND ISSUANCE COSTS	0	0	0	0	0
729 BOND DISCOUNT	0	0	0	0	0
795 PRINCIPAL PAYMENTS	65,000	65,000	65,000	65,000	70,000
796 INTEREST PAYMENTS	11,918	9,190	7,890	7,890	6,590
797 PAYING AGENT FEES/MISC	428	428	610	430	1,250
798 PAYMENT TO ESCROW AGENT	0	0	0	0	0
TRANSFER TO GENERAL FUND	0	0	0	0	0
TOTAL SALES TAX BOND FUND EXPENDITURES	77,346	74,618	73,500	73,320	77,840

	2011-12	2012-13	2013-14	2013-14	2014-15
SALES TAX BOND FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	76,920	74,190	73,500	73,500	77,090
TOTAL EXPENDITURES	77,346	74,618	73,500	73,320	77,840
NET INCOME / (LOSS)	-426	-428	0	180	-750
BEGINNING BALANCE MAY 1	104,506	104,080	103,652	103,652	103,832
ENDING BALANCE APRIL 30	104,080	103,652	103,652	103,832	103,082



## **POLICE PENSION**

As provided for by Illinois Consolidated Statutes, 40 ILCS 5/3 – 101, a pension fund has been established for the sole benefit of sworn police officers. This fund is directed by a duly appointed Board of Trustees. Annually an independent actuary calculates the actuarial soundness of the pension fund and recommends the Village to provide funding to amortize the unfunded accrued liability of the pension fund. The pension fund provides benefits on the basis of age and years of service to qualified pensioners and dependents.



VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
POLICE PENSION FUND 55-00

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 608 VILLAGE CONTRIBUTIONS-PENSION	1,222,055	1,230,285	1,250,000	1,222,900	1,352,000
C 618 PERSONAL PROPERTY REPLACEMENT TAX	10,000	10,000	10,000	10,000	10,000
C 683 PAYROLL CONTRIBUTIONS	340,071	344,590	345,000	323,400	325,000
C 688 APPRECIATION (DEPRECIATION) FAIR MKT VALUE	289,412	2,039,545	0	0	0
C 690 INTEREST (Including Gain/Loss on Securities)	650,840	(216,016)	370,000	686,452	430,000
C 699 MISCELLANEOUS	0	0	0	0	0
TOTAL POLICE PENSION FUND REVENUES	2,512,378	3,408,404	1,975,000	2,242,752	2,117,000

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,375	3,212	3,000	1,955	3,000
730 PENSIONS OFFICERS	1,343,232	1,471,899	1,457,800	1,817,400	1,908,500
731 PENSIONS WIDOWS	256,194	237,834	242,860	242,860	242,860
732 MEDICAL EXPENSES	1,800	7,160	3,000	3,000	3,000
746 INVESTMENT MANAGEMENT EXPENSE	53,630	45,296	44,000	58,000	58,000
747 FILING FEE	3,884	4,347	4,500	4,517	4,700
748 BANK CHARGES	17,526	16,368	18,500	8,600	8,600
749 AUDIT	3,525	3,525	3,600	3,550	3,600
750 PENSION REFUNDS	0	0	0	0	0
776 LEGAL EXPENSES	1,653	4,534	3,000	6,700	1,200
789 LOSS ON SALE OF INVESTMENT	0	0	0	14,464	0
796 INTEREST EXPENSE	0	0	0	0	0
799 MISCELLANEOUS	3,856	3,943	4,100	4,800	4,800
TOTAL POLICE PENSION FUND EXPENDITURES	1,686,675	1,798,118	1,784,360	2,165,846	2,238,260

	2011-12	2012-13	2013-14	2013-14	2014-15
POLICE PENSION FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	2,512,378	3,408,404	1,975,000	2,242,752	2,117,000
TOTAL EXPENDITURES	1,686,675	1,798,118	1,784,360	2,165,846	2,238,260
NET INCOME / (LOSS)	825,703	1,610,286	190,640	76,906	(121,260)
BEGINNING BALANCE MAY 1	21,735,878	22,561,581	24,171,867	24,171,867	24,248,773
ENDING BALANCE APRIL 30	22,561,581	24,171,867	24,362,507	24,248,773	24,127,513

## **FIRE PENSION**

As provided for by Illinois Consolidated Statutes, 40 ILCS 5/4 – 101, a pension fund has been established for the sole benefit of sworn firefighters and firefighter/paramedics. This fund is directed by a duly appointed Board of Trustees. Annually an independent actuary calculates the actuarial soundness of the pension fund and recommends the Village to provide funding to amortize the unfunded accrued liability of the pension fund. The pension fund provides benefits to qualified pensioners and dependents on the basis of age and years of service.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 FIREFIGHTERS PENSION FUND 56-00

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 608 VILLAGE CONTRIBUTIONS-PENSION	980,839	981,861	1,050,000	1,024,800	1,137,000
C 618 PERSONAL PROPERTY REPLACEMENT TAX	6,919	10,000	10,000	10,000	10,000
C 683 PAYROLL CONTRIBUTIONS	305,298	348,854	317,000	328,400	328,500
C 688 APPRECIATION (DEPRECIATION) FAIR MKT VALUE	0	1,371,628	0	0	0
C 690 INTEREST (Including Gain/Loss on Securities)	390,195	627,184	400,000	485,000	450,000
C 699 MISCELLANEOUS	0	0	0	0	0
TOTAL FIREFIGHTERS PENSION FUND REVENUES	1,683,251	3,339,527	1,777,000	1,848,200	1,925,500

	2011-12	2012-13	2013-14	2013-14	2014-15
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	914	1,124	900	900	900
730 PENSIONS OFFICERS	896,217	950,386	965,000	1,022,820	1,066,000
731 PENSIONS WIDOWS	177,848	177,848	177,850	177,850	177,850
732 MEDICAL EXPENSES	2,400	0	2,000	1,950	1,950
746 INVESTMENT MANAGEMENT EXPENSE	35,786	42,630	45,000	52,200	53,000
747 FILING FEE	3,288	3,642	3,800	3,741	4,000
748 BANK CHARGES	1,500	1,609	1,500	1,700	1,800
749 AUDIT	15,875	22,430	22,000	15,460	16,000
750 PENSION REFUNDS	19,815	0	0	0	0
776 LEGAL FEES	3,115	3,037	4,000	3,800	4,000
789 LOSS ON SALE OF INVESTMENT	27,391	0	0	0	0
796 INTEREST EXPENSE	0	0	0	0	0
799 MISCELLANEOUS	8,400	0	200	9,000	9,000
TOTAL FIREFIGHTERS PENSION FUND EXPENDITURES	1,192,549	1,202,706	1,222,250	1,289,421	1,334,500

	2011-12	2012-13	2013-14	2013-14	2014-15
FIREFIGHTERS PENSION FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	1,683,251	3,339,527	1,777,000	1,848,200	1,925,500
TOTAL EXPENDITURES	1,192,549	1,202,706	1,222,250	1,289,421	1,334,500
NET INCOME / (LOSS)	490,702	2,136,821	554,750	558,779	591,000
BEGINNING BALANCE MAY 1	18,200,491	18,691,193	20,828,014	20,828,014	21,386,793
ENDING BALANCE APRIL 30	18,691,193	20,828,014	21,382,764	21,386,793	21,977,793



## APPENDIX I

### VILLAGE OF LIBERTYVILLE GLOSSARY OF TERMS

The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader of this document in the understanding of some of these terms.

**Abatement:** A partial or complete cancellation of a levy imposed by the Village. Abatements usually apply to tax levies special assessments and service charges.

**Agency Fund:** A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

**Appropriation:** A legal authorization granted by the Village Board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

**Assessed Valuation:** A value that is established for real or personal property and used as a basis for levying property taxes. (Note: Property values are established by the Township Assessor.)

**Assets:** Property owned by a government.

**Audit:** An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation.

**Balance Sheet:** That portion of the Village's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

**Basis of Accounting:** A term used when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

**Bond:** A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for the financing of capital improvements.

**Budget:** A plan of Village financial operations which includes an estimate of proposed expenditures and a proposed means of financing them. The term used without any modifier usually indicates a financial plan for a single operating year. The budget is the primary means by which the expenditure and service levels of the Village are controlled.

**Budget Message:** The opening section of the budget which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Administrator.

**Cash Management:** The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

**Certificate of Deposit:** A negotiable or non-negotiable receipt for monies deposited in a bank of financial institution for a specified period for a specified rate of interest.

**Charges for Service:** User charges for services provided by the Village to those specifically benefiting from those services.

**Debt:** A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes, and land contracts.

**Deficit:** The excess of expenditures or expenses over revenues or income during a single accounting period.

**Department:** A major administrative division of the Village which indicates overall management responsibility for an operation.

**Depreciation:** The allocation of the cost of a fixed asset over the assets useful life. Through this process the entire cost of this asset less any salvage value is ultimately charged off as an expense. This method of cost allocation is used in proprietary funds.

**Distinguished Budget Award Program:** Award program that recognizes exemplary budget documentation run by Government Finance Officers Association. Budgets are reviewed using a comprehensive checklist and those judged proficient receive the award.

**Enterprise Fund:** A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

**Expenses:** Charges incurred, whether paid or unpaid, resulting from the delivery of Village services.

**Fiscal Policy:** The Village's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year:** A 12 month period to which the Village's annual operating budget applies and at the end to which the Village determines its financial position and the results of its operation. The Village has specified 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. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

**Fund:** An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance:** The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

**Generally Accepted Accounting Principals (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**General Obligation Bonds:** Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

**Governmental Fund Types:** Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in this fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

**Income:** A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

**IRMA (Intergovernmental Risk Management Agency):** An organization of 50 municipalities in the six county collar area around Chicago which joined together to pool insurance risk, cost, and coverage. IRMA, through its risk-sharing provisions, provides the Village with coverage for liability, property damage, automobile, and worker's compensation insurance.

**Intergovernmental Revenue:** Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Levy:** (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the Village.

**Liability:** Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

**Modified Accrual Basis:** The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual that is when they become both "measurable" and "available" to financial expenditures of the current period: "Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**Net Income:** Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfers out.

**Property Tax:** Property taxes are levied on real property according to the property's valuation and the tax rate.

**Proprietary Fund Types:** The classification used to account for a Village's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

**Retained Earnings:** An equity account reflecting the accumulated earnings of the Village's Proprietary Funds.

**Revenue:** Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**Tax Increment District:** A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year is used to finance the costs of the improvements which generate the increased assessed valuation.

**Tax Levy:** The total amount to be raised by general property taxes for operating and debt service purposes.

**Tax Rate:** The amount of tax levied for each \$100 of assessed valuation.

**Trust Funds:** Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

**VILLAGE OF LIBERTYVILLE  
ACRONYMS**

**APWA:** American Public Works Association

**CAD:** Computer Aided Dispatch

**CBD:** Central Business District

**CIF:** Capital Improvement Fund

**EAV:** Equalized Assessed Valuation

**EMA:** Emergency Management Agency

**FLSA:** Fair Labor Standards Act

**GFOA:** Government Finance Officers Association

**GLMV:** Green Oaks, Libertyville, Mundelein, Vernon Hills

**HVAC:** Heating, Ventilation Air Conditioning

**IMF:** Infrastructure Maintenance Fee

**IMRF:** Illinois Municipal Retirement Fund

**IPBC:** Intergovernmental Personnel Benefit Cooperative

**IRMA:** Intergovernmental Risk Management Agency

**MDC:** Mobile Data Computer

**MFT:** Motor Fuel Tax

**NIPC:** Northeastern Illinois, Planning Commission

**NWMC:** North West Municipal Conference

**NWWS:** North West Water Sewer

**TERF:** Technology Equipment and Replacement Fund

**TIF:** Tax Increment Financing

**WSC:** Water Sewer Capital Improvement

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 14-O- 23

AN ORDINANCE ADOPTING THE BUDGET OF  
THE VILLAGE OF LIBERTYVILLE, COUNTY OF LAKE, STATE OF ILLINOIS  
FOR ALL CORPORATE PURPOSES, IN LIEU OF AN ANNUAL APPROPRIATION  
ORDINANCE, FOR THE FISCAL YEAR COMMENCING ON THE  
FIRST DAY OF MAY 2014 AND ENDING ON THE THIRTIETH DAY OF APRIL 2015

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Adopted by the  
President and Board of Trustees  
of  
the Village of Libertyville  
this 22<sup>nd</sup> day of April, 2014

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Published in pamphlet form by  
direction and authority of the  
Village of Libertyville  
Lake County, Illinois  
this 23<sup>rd</sup> day of April, 2014

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 14-O-23

AN ORDINANCE ADOPTING THE BUDGET OF  
THE VILLAGE OF LIBERTYVILLE, COUNTY OF LAKE, STATE OF ILLINOIS  
FOR ALL CORPORATE PURPOSES, IN LIEU OF AN ANNUAL APPROPRIATION  
ORDINANCE, FOR THE FISCAL YEAR COMMENCING ON THE  
FIRST DAY OF MAY 2014 AND ENDING ON THE THIRTIETH DAY OF APRIL 2015

WHEREAS, a tentative annual budget for the Village of Libertyville, County of Lake, State of Illinois, for the fiscal year ending April 30, 2015, upon which this budget ordinance is based, was heretofore duly prepared and made conveniently available for at least ten days prior to the adoption of this ordinance, all in accordance with the Budget Officer System adopted by Libertyville Ordinance No. 91-0-67; and

WHEREAS, the Board of Trustees of the Village of Libertyville, pursuant to notice duly published on March 24, 2014 in the *Daily Herald*, a newspaper published and having a general circulation within the Village of Libertyville, held a public hearing on April 8, 2014 at the Village Hall, 118 West Cook Avenue, Libertyville, Illinois for the purpose of hearing and considering testimony regarding the tentative annual budget in accordance with Section 8-2-9.9 of the Illinois Municipal Code, 65 ILCS 5/8-2-9.9 (formerly Ill. Rev. Stat. ch. 24, § 8-2-9.9); and

WHEREAS, all required or necessary revisions, alterations, increases or decreases in said tentative annual budget have since been made;

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LIBERTYVILLE, COUNTY OF LAKE, STATE OF ILLINOIS AS FOLLOWS:

SECTION ONE: The foregoing recitals are incorporated herein and by this reference made a part hereof as findings of the President and Board of Trustees of the

Village of Libertyville as if fully set forth.

SECTION TWO: The Budget for all corporate purposes of the Village of Libertyville, County of Lake, State of Illinois, for the fiscal year commencing on the first day of MAY 2014 and ending on the thirtieth day of APRIL 2015, as presented to the President and Board of Trustees of the Village of Libertyville on April 22, 2014 is incorporated herein by this reference and made a part hereof and is hereby adopted.

SECTION THREE: Pursuant to Section 8-2-9.4 of the Illinois Municipal Code, 65 ILCS 5/8-2-9.4 (formerly Ill. Rev. Stat. ch. 24, § 8-2-9.4), this ordinance shall be and hereby is adopted in lieu of the adoption of an annual appropriation ordinance, and the following amounts set forth the total amount of the appropriations budgeted for in the Budget adopted hereby for the various corporate purposes of the Village of Libertyville, County of Lake, State of Illinois:

For Corporate Fund:		
Administration	\$1,275,420	
Engineering	271,425	
Community Development	1,546,030	
Police	7,826,965	
Emergency Management Agency	43,550	
Swimming Pool Operations	352,950	
Golf Course	17,790	
Senior Programs	55,725	
Public Buildings	117,940	
Legislative Boards	90,220	
CBD Parking	78,595	
Legal	394,000	
Community Organizations	194,200	
Total Corporate Fund		\$12,264,810
For Fire Protection:		
Ambulance	\$4,613,160	
Fire Protection	2,484,010	
Total Fire Protection		\$7,097,170
For Highways & Bridges		
Maintenance	\$1,559,715	
Snow Removal & Ice Control	317,490	
Refuse & Recycling	167,130	
Total Highways & Bridges		\$2,044,335

For Public Parks		\$1,781,020
For Recreation System		\$1,741,785
For Motor Fuel Tax Fund		\$745,000
For Commuter Parking Fund		\$323,725
For Impact Fee Fund		\$0
For Tax Increment Financing Fund		\$2,209,000
For Emergency Telephone System Fund		\$348,200
For Fire Fund		\$8,000
For Foreign Fire Insurance		\$80,000
For Combined Water & Sewer System		\$12,495,180
For Libertyville Sports Complex		\$3,551,260
For Special Service Area		
Timber Creek	\$21,165	
Concord at Interlaken	<u>22,550</u>	
Total Special Service Area		\$43,715
For Hotel/Motel Tax Fund		\$344,100
For Bonded Indebtedness:		
General Obligation Bond Fund	\$866,760	
Sales Tax Bond Fund	<u>77,840</u>	
Total Bonded Indebtedness		\$944,600
For Capital Improvements:		
Capital Improvement Fund	\$1,889,500	
Road Improvement Fund	5,585,210	
Park Improvement Fund	203,390	
Public Buildings Improvement Fund	<u>49,400</u>	
Total Capital Improvements		\$7,727,500
For Internal Service Funds:		
Fleet Services & Replacement	\$1,496,120	
Technology & Equipment	<u>512,700</u>	
Total Internal Service Funds		\$2,008,820
For Police Pension Fund		\$2,238,260
For Firefighter Pension Fund		\$1,334,500
TOTAL 2014-15 Municipal Budget		\$59,330,980

SECTION FOUR: The Village Clerk shall be, and hereby is, authorized and directed to file a certified copy of this ordinance, together with a full and complete copy of the Budget hereby adopted and the Chief Fiscal Officer's certified estimate of revenues by source, with the County Clerk of Lake County within 30 days following the adoption of this ordinance. This ordinance shall be in full force and effect upon passage and approval and publication in pamphlet form as required by law.

PASSED this 22<sup>nd</sup> day of April, 2014

AYES: Johnson, Cullum, Moras, Gaines, Justice, Moran

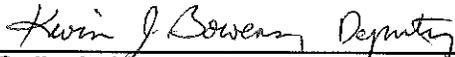
NAYS: None

ABSENT: None

APPROVED this 23<sup>rd</sup> day of April, 2014.

  
\_\_\_\_\_  
Terry L. Weppeler, Village President

ATTEST:

  
\_\_\_\_\_  
Sally A. Kowal, Clerk