

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 20,800 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
2008-2009 Municipal Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Libertyville
Illinois**

For the Fiscal Year Beginning

May 1, 2007

President

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, 2007. This is the twelfth 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, 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.

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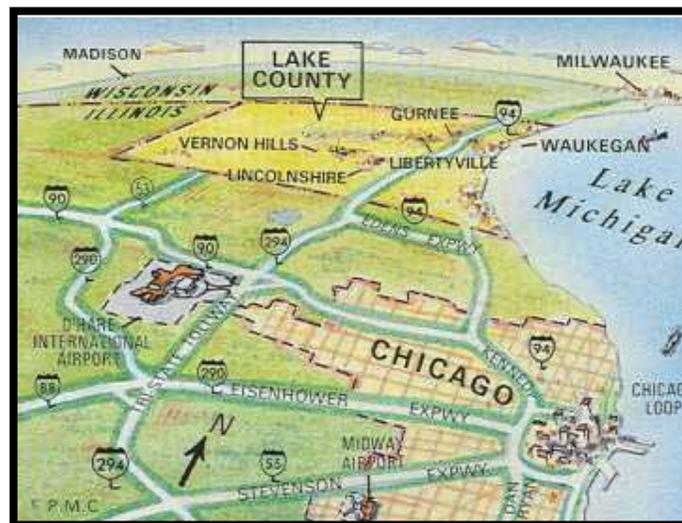
May 1, 2008

Mayor Jeffrey A. Harger 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, 2008 and ending April 30, 2009. Preparation of the budget was based upon the 2007 Tax Levy, Village Five Year Financial Plan, and Village Board direction at the Committee of the Whole meeting held on November 13, 2007. The Village Board met to discuss the proposed budget in workshop meetings held on Saturday, February 23, 2008 and Tuesday, March 4th. A public hearing regarding the proposed budget was held on April 8, 2008, and the Board approved the budget at its meeting on April 22, 2008.

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), the highway 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

1882-2007 ~ 125 Years of Incorporation

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

The Village continues to maintain a favorable financial position, with sizable fund balances in relation to revenues and substantial taxing margin still available for general operations. 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 economy changed drastically in 1991 and the Village has seen decreases in sales tax for the past several years. In 1990, auto dealership sales tax accounted for approximately 70% of all sales tax received. This category has decreased and now accounts for 61% of all sales tax dollars received. During the 2007-08 fiscal year, the Village experienced a decrease in sales tax levels and is projecting sales tax revenue to remain flat for 2008-09. In previous years the Village has also seen a reduction in State of Illinois shared taxes while current year and projections for the 2008-09 fiscal year show a slight increase in these revenues. Overall, the Village's increasing wealth and income levels are reflected in a substantial tax base which continues to appreciate in value. The Village's strong financial condition was recognized by Moody's Investors Service in July 2006 when the Village's bond rating was upgraded from Aa2 to Aa1. The previous upgrade was in 2003.

2008-2009 Village Board Goals

Redevelopment of the Trimm Property and Downtown Train Station Facility

While the Village and owners of the Trimm property have reached a settlement agreement on the future development of the property, which includes providing the Village with land for additional commuter parking, a development plan for the property has yet to be formally submitted for approval. Therefore, Staff recommends that a variation of this goal be carried over into the next fiscal year and that Staff continue to work with the owners to finalize an overall development plan for the property. In addition, after a development plan is finalized, the Village can move forward with: 1) discussions with Metra regarding possible relocation and construction of a new train station and platform improvements (to the west of the current station); and 2) redevelopment of a portion of the existing commuter parking lot facility, located between Milwaukee Avenue and the Brainerd entrance to the commuter lot.

Implement Special Service Area for Downtown

The Board previously established a goal of implementing a Special Service Area for the downtown in anticipation of the Tax Increment Financing (TIF) district in December 2009. Due to the significant amount of work on another Village Board goal regarding possible extension of the TIF district, along with changes at MainStreet Libertyville (MSL), this goal has been placed on hold. With a determination expected soon on the potential extension of the TIF district, Staff suggests carrying this goal over to the next fiscal year for further review. The establishment of an SSA would provide an ongoing revenue source for special maintenance services the Village provides to the downtown area.

Complete Update of Libertyville Zoning Code

The Village staff and attorney have been working with the Plan Commission/Zoning Board of Appeals on prioritizing and updating various sections of the zoning code. The Plan Commission/ZBA and Staff are conducting monthly public hearings on updates to the code, and work has been completed on Articles One through Four. Staff anticipates that the Plan Commission review of the entire zoning code should be completed by April 30, 2008, and will be sent to the Village Board for review and formal action during the next fiscal year.

LSC Operations/Management Study

Staff has been working with a real estate broker on the sale of the Family Entertainment Center (FEC) portion of the Libertyville Sports Complex (LSC). The FEC includes six acres of property at the northeast corner of IL 45 and Peterson Road. Sale of the property will allow the Village to refund the debt and an opportunity to improve the overall financial operation at the LSC.

Last year the Board established a goal of using this opportunity have a study of the current LSC operations, and the Village's main business of recreational activities and programming. The results of this study are intended to provide a comprehensive strategy on improving the operation and financial condition of the LSC.

Community Survey

Last year the Village Board established a goal to conduct a community survey to determine resident satisfaction with Village services, assess community needs, demonstrate Village government's interest in residents' opinions, and possibly identify future concerns or policy issues. Implementation of the community survey would require use of an outside organization. The Village Board and Staff were unable to include funding in the 2007-08 budget. However, Staff is recommending that this worthwhile goal be carried over to the next fiscal year, that Staff work with the Board to develop survey questions between now and May 1, 2008, and that funding be considered for the survey in the 2008-09 Village budget.

Peterson Road/IL 137 Streetscape Improvements

The Mayor and Staff recently met with business owners in the Peterson Road/IL 137 corridor to discuss issues of mutual concern. Staff has obtained an engineering consultant proposal to study a request from property owners for a traffic signal at Cass Avenue, and will also solicit proposals for consultants to assist with the design and development of a preliminary streetscape project. The streetscape improvements would possibly include

improved landscaping and possible lighting and/or poles to accommodate business banners. Staff is recommending that this goal be carried over into the next fiscal year and hiring a consultant to assist with the design and development of the streetscape project, as well as options for funding any streetscape improvements.

Complete Improvements to Bull Creek & Butler Lake Ponds

With the completion of the Butler Lake ecosystem project, Staff is recommending that the Board establish a goal of improving the ponds on the west side of Butler Lake and those areas of Bull Creek which traverse through the Village. Staff has been working with Integrated Lakes Management (ILM), which recently completed a report, along with recommendations for improvements to the ponds on the west side of Butler Lake. Several recommendations contained in the report have been implemented, and ILM reviewed the remaining recommendations with the Parks and Recreation Committee in August, 2007. These recommendations will be considered during upcoming budget discussions. In addition, the Parks and Recreation staff has completed initial clean up work along Bull Creek and will be preparing a more detailed plan for remaining work which can be completed using Village staff, along with opportunities for grant applications for the clean up of Bull Creek, north of Winchester Road.

Implementation of Downtown Parking Lot Improvements

With the hiring of Walker Parking Consultants and the design of downtown parking improvement underway, Staff is recommending a new goal of implementing various parking improvements in the downtown. Staff anticipates this will be a multi year undertaking due to complexity of the parking lot improvements and the need to acquire land or easements on the east side of Milwaukee Avenue. This goal will also take into consideration the finalization of financing downtown improvements through the extension of the TIF or other resources.

Space Needs Study for Parks and Recreation Department/Brainerd Building

With the completion of the Board goal to preserve the Brainerd Building and Jackson Gym and the lease with School District 128 and sublease with the Brainerd Community Center Foundation, Staff is recommending that a consultant be hired to evaluate the space needs and feasibility of the Parks and Recreation Department using a portion(s) of the Brainerd Building and Jackson Gym. The study should also take into consideration reuse of the Bolander building and surrounding property under the scenario of the Parks and Recreation Department utilizing the Brainerd facility.

Green Government Initiative

With a global emphasis on increasing environmental and energy responsibility, many local governments have taken a leadership role in environmental innovation. While the Village of Libertyville has participated in many of these efforts over the years (water savings and water usage ordinances, recycling efforts, tree ordinances, etc.), staff is recommending that the Village Board formalize a program which would include participation in the Metropolitan Mayors' Caucus "Greenest Region Compact of Metropolitan Chicago" (copy attached) and formalize a strategy of those areas where the Village has or can in the future address environmental and energy issues. These efforts can be promoted to residents through the website and *Village Views* and may also include participation by the Keep Libertyville Beautiful Commission. Staff anticipates that the strategy would include

further efforts to promote residential water conservation, further recycling efforts, internal efforts by the Village to reduce energy consumption, etc.

Development of Vacant Properties

The Village Board had previously placed priority on redevelopment of vacant and shuttered properties within the Village. The Mayor, Village Board, Economic Development Commission and Staff have made significant progress on the redevelopment of the Tremont property (SW corner of Lake Street and Milwaukee Avenue) and the redevelopment of the former Frank's Nursery property (Milwaukee Avenue at Artaius Parkway). The remaining vacant property earmarked for redevelopment is the former Shell gas station property located at the SE corner of Milwaukee and Park avenues. Village representatives have been meeting with the property owners who have hired a land planner to look at redevelopment of the property as well as acquisition of additional properties. The Mayor and Village Board have made the redevelopment of this site a top priority, with the understanding the Village will review its legal options if significant progress is not made on development of the property.

Overview

The 2008-2009 Village Budget represents an outstanding effort by the Staff in continuing to provide quality services and programs in the face of an uneasy economy. While there are many positive activities taking place in the local Libertyville economy, Village dependence on declining automobile sales tax revenues has continued to negatively impact the Village budget and drag the Village into the nationwide economic malaise. The Village of Libertyville is not alone as municipalities around the country are struggling with declining revenues and strained budgets. Given the general decline in sales tax revenue since 2001 and anticipation that sales tax revenue will continue to decline, the Village staff has taken the following action: 1) Each department has prepared a contingency plan for additional budget cuts should the economic situation worsen; 2) Staff is preparing a report to identify all other possible revenue sources for the Village Board to consider should sales tax revenue continue to decline.

While the current 2007-08 budget included a General Fund surplus of \$14,360, current projections are that the 2007-08 fiscal year will end with an \$11,785 surplus. The main factor causing this decreased surplus is lower than projected sales tax.

Based on this projected surplus, the General Fund will have an unreserved fund balance of \$10,787,231 (52%) which is \$362,774 greater than the Village Board's goal of a six-month or 50% unreserved fund balance. Due to the small surplus projected, the Village will be unable to transfer additional funds to the Building Improvement and the Fleet Maintenance and Replacement Funds, as was recommended last fiscal year. Also due to the small surplus, the Village is unable to transfer funds to the Capital Projects Fund. As a result, there will be fewer capital projects the Village will undertake in future years due to reduced funding levels.

Sales Tax revenue accounted for 37% of all General Fund revenues (\$18,717,132) in the 2001-02 fiscal year, and projections for 2008-09 show Sales Tax revenue declining to 29% of all General Fund revenues (\$21,344,365). Comparing total General Fund Revenue during this seven year period show that total revenues increased only 14% (2% per year).

Although sales Tax experienced a slight growth in the previous fiscal year, that growth trend has reversed during the current year and projections are for Sales Tax to be 8% below budget, a shortfall of \$527,700. Staff thoroughly examined all revenue and expenditure components of the Village Budget, and has included new or increased revenues in the 2008-09 budget along with reductions in certain accounts, and deferred capital purchases in order to deliver a balanced budget for 2008-09. The General Fund budget is at the point that any additional cuts would mean reductions in current programs or employees.

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. While the Five Year Plan indicated a 2008-09 deficit of \$658,347, recent reductions in revenues resulted in an initial draft budget with a General Fund deficit of \$1,064,587. Although the Board approved utilizing a portion of the General Fund surplus to offset the projected deficit, the staff has been working diligently to reverse that trend and has analyzed all Village services, programs and staffing levels in order to adjust to these "economic conditions" and operate within our means. During a series of meetings with Village Staff to review their budget proposals, further budget cuts and revenue enhancements were instituted and a General Fund budget with a \$875 surplus for the 2008-09 year is being presented. The projected fund balance in the General Fund is \$10,788,106 (50%) which is equal to the Village Board's goal of maintaining a general fund balance at a level equal to six months of general fund operating expenditures.

Reductions in the projected General Fund deficit have been accomplished by:

- Maintained reduced funding level for travel, training and educational reimbursement expenses for Village employees, unless required for certification or licensing (to be reviewed on a case by case basis by the Administrator);
- Further adjustments in allocating public works salaries to the Water and Sewer Fund, based on review of work performed on water and sewer functions;
- Elimination of all requested operating capital purchases;
- Including Building Permit Revenues for the Condell Hospital expansion (\$500,000);
- Using updated construction values in calculating Building Permit Fees (\$77,800);
- Increasing fees for Day Camp, Recreation Programs, Pool Programs (\$65,000);
- Elimination of the Assistant Parks Superintendent Position due to the retirement of the current Superintendent (\$132,625 for salary and benefits);
- Eliminated the 9:00 a.m. PACE senior shuttle due to little to no usage;
- Continued the deferral of hiring a public education officer in the Police Department (DARE, citizen police academy and neighborhood watch) due to a current vacancy in

that position for an approximate savings of \$100,000. The DARE program will continue by utilizing existing personnel;

- Increase in nonresident ambulance charges from \$575 to \$650 due to a recent survey of area communities, which will increase anticipated revenue by approximately \$30,000;
- Anticipating Village Board approval of the installation of Red Light cameras at certain intersections, added related revenues (\$100,000);
- Instituting an Administrative Towing Fee of \$125 for vehicles involved in any DUI incident (\$18,750);

While the Village staff has continued to examine ways to reduce expenditures and increase revenues, there are a number of positive factors in this year's budget which should be highlighted:

- Detailed examination of all expenditures within the Village budget continues to assure the Mayor, Village Board and taxpayers that the Village staff is providing services and programs in the most cost effective and efficient manner;
- Funding is included for maintenance and improvement of the Adler House, Civic Center and other municipal buildings;
- Funding is included to construct the parking structure on the West side of Milwaukee Avenue;
- Funds are included in the Technology and Equipment Replacement Fund (TERF) for continued implementation of the five-year technology plan which was approved by the Mayor and Village Board last year;
- Funding is included to develop the park located at the Cambridge Knoll development;
- The budget reflects the annual contribution of \$7,500 in revenue from the Sunrise Rotary Club to offset the cost of improvements and maintenance of Sunrise Rotary Park (formerly Central Park);
- The Capital Improvement Fund includes the allocation of \$265,000 from the IMF tax, which will be utilized for road improvements;
- Includes the full transfer of funds to the Vehicle Equipment and Replacement Fund for maintenance and replacement of all village vehicles based on a predetermined schedule;

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 2008-2009 Village Budget continues to refine the program-based budget format, in an effort 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.

Revenue Summary

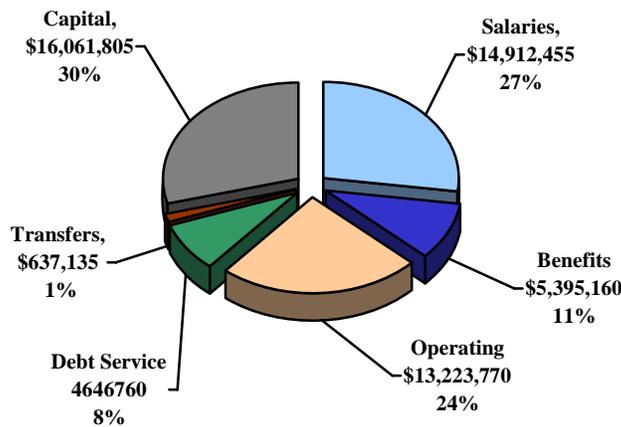
The Administrative Staff estimates revenues for all funds in the 2008-09 fiscal year will be \$42.9 million which represents an increase of \$139,670 or .3% compared to 2007-2008 budgeted revenues of \$42.8 million. The largest increases in revenues are due to the anticipated Condell Hospital building permit fees, the proposed red-light cameras and recreation fee increases. The budget projects total sales tax revenues of \$7.0 million, which reflects a 7% decrease over 2007-08 budgeted revenues and an increase in property tax revenues of \$233,800 to \$5.1 million.

Expenditure Summary

Expenditures for the 2008-09 fiscal year are estimated to be \$54.9 million, which represents an increase of \$10,220,661 (22.9%) compared to 2007-08 budget expenditures of \$44.7 million. The majority of this increase (\$8,472,500) is attributed to the construction of the parking structure in the downtown area, while \$716,181 is due to wage and benefit increases.

Overall, salaries represent 27% of the total budget, employee benefits amount to 11%, operating expenses represent 24%, debt services 8%, capital expenses 29%, and inter-fund transfers 1% of the total.

**2008-09 Village Budget
Expenditure By Type**



A summary of 2007-08 revenues, expenditures and fund balances compared to budgeted and estimated 2008-09 revenues, expenditures and fund balances is identified below. The total year end balance for all funds is expected to be \$47,453,392 on April 30, 2010.

	Budget 2007-2008	Estimated 2007-2008	Approved 2008-2009
Total Revenue:	\$42,755,260	\$43,222,080	\$42,894,930
Total Expenditure:	\$44,656,424	\$41,266,411	\$54,877,085
Year End Balance	\$55,592,793	\$59,435,547	\$47,453,392

Salary expenditures for the 2008-09 budget represent a 2.6% increase over the 2007-08 budget and include a 3.25% salary range adjustment effective May 1, 2008 and potential employee merit increases.

General Fund Summary

Staff is pleased to note that the Village Budget includes a General Fund surplus of \$875. As mentioned earlier, transfers for vehicle maintenance and replacement have been fully funded. With the allocation of 1% of the infrastructure maintenance fee to the Technology Equipment Replacement Fund (TERF), Staff has been able to eliminate transfers of monies to TERF from the General Fund. General Fund revenues of \$21,366,365 are \$486,465 or 2.3% more than 2007-08 budgeted revenues. This increase reflects increased property tax revenues due to new growth (\$233,800), increased State Income and Use Taxes (\$124,000), increased ambulance fees partially due to the increase of non-resident ambulance fee (\$60,000) and increased Building Permit and Plan Review Fees of \$575,800 due to the using updated building costs in calculating these fees along with the estimated permit fees for the Condell Hospital expansion. Local fine revenue is projected to increase \$100,750 due to the addition of red-light cameras and an administrative towing fee. Expenditures of \$21,365,490 in the 2008-09 General Fund reflect an increase of approximately \$499,950 (2.4%) compared to the budgeted 2007-08 General Fund expenditures of \$20,865,540. Operating expenses in the General Fund are up 1.8%, while salaries have increased 1.4% and benefits have increased 6.2%. Benefits include federally required social security and Medicare costs along with pension and employee insurance. The preliminary rate increases for employee insurance from the Intergovernmental Personnel Benefit Cooperative (IPBC) are approximately 6% for both the PPO program and HMO programs.

Staff projects that the 2008-09 year end balance in the General Fund will be approximately \$10.8 million or 50% of expenditures, which is equal to the goal for the General Fund balance of six months operating expenses (50%) based on the 2008-09 budget.

Capital Purchases/Capital Improvements Summary

The approved 2008-09 Village Budget reflects total capital expenditures of \$16,061,805.

The *Capital Improvement Fund* includes expenditures for improvements such as: \$50,000 for Engineering design on detention improvements at Charles Brown Park; \$65,000 for a study of West Ellis stormwater improvements; \$35,000 for a path to extend from Drake/Rockland Road intersection to Dymond Road; \$200,000 for engineering of Lake Street Rehabilitation; and \$20,000 for Petersen Road Streetscape Design. Funding for the Capital Improvement Fund is limited to vehicle sticker sales and transfers of surplus funds from the General Fund. Since the General Fund will not have surplus funds available to transfer, if all of the projects are completed during the 2008-09 fiscal year, the Capital Improvement Fund is estimated to have a fund balance of \$543,705 on April 30, 2009.

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 \$210,800 in park improvements are anticipated to be completed during the 2008-09 fiscal year. Included in this total is \$50,000 for the development of the park at Cambridge Knoll; \$20,000 to complete the replacement of safety surfacing at several parks; \$50,000 for dredging the west ponds at Butler Lake; \$15,000 for a Recreation space study; \$15,000 for the Riverside Design Study and \$10,000 for Butler Lake weed harvesting. Due to new housing developments, including School Street, the Village anticipates receiving \$359,000 in park impact fees. The budget reflects a transfer of \$80,465 to the Sales Tax Bond Fund, representing the debt service on the \$1.0 million bond issue to purchase the Bolander property. The April 30, 2009 balance in the Park Improvement Fund is estimated to be \$575,988.

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. 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 \$227,000 in building improvements. Capital improvements to the Cook House and the David Adler Cultural Center were moved to the Hotel/Motel Tax Fund in 2001-02. A balance of \$3 is anticipated in the Public Building Improvement Fund on April, 2009.

The *Tax Increment Financing (TIF) Fund* was established in 1986 to account for the improvements financed with property tax increment generated in the TIF area. Most of the work has been completed in this area except for parking improvements on the east and west sides of Milwaukee Avenue. The Village is currently working with the involved taxing bodies to extend the TIF for another 12 years in order for these parking improvements to be completed. In the 2008-09 budget, \$8,472,500 has been allocated for the construction of a parking structure on the west side of Milwaukee Avenue and \$721,500 has been allocated for Storm sewer Improvements in the TIF area. If all budgeted projects are completed in this fiscal year, the fund balance as of April 30, 2009 is expected to be (\$1,311,988). The Village will be collecting one more year of tax increment in 2010 to cover this projected deficit.

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 and replacement comes from fees assessed to each department for maintaining the Village fleet of vehicles. As mentioned earlier, due to budget restraints, the Village was not able to fully fund the transfer to this fund for several years. These transfers were restored with the 2007-08 budget and the 2008-09 budget also includes transfers to fully fund maintenance and replacement for the current fiscal year. This year's budget includes \$193,000 in vehicle purchases (\$138,000 for 6 squad cars and \$55,000 for Parks

Maintenance Equipment). In order to preserve the fund's balance, the Village has turned to leasing certain high cost equipment and an ambulance, a new Quint and three Public Works dump trucks with plows are proposed to be purchased through a lease purchase in 2008-09. The budget includes the final payment on the lease of two large Public Works trucks, the third payment on a fire pumper squad, the final payment of an ambulance. Other vehicles were requested by various departments but were deferred given the level of this year's purchases. The expected balance in the Fleet Services Fund on April 30, 2009 is \$628,415 which is approximately \$121,000 below the Staff goal for a minimum fund balance.

Water and Sewer Fund Summary

The 2008-09 approved Budget continues an aggressive capital improvement plan in the Water and Sewer Fund. More than \$3.4 million in water main, sanitary sewer and wastewater treatment improvements are planned. Based on this capital plan, the working capital in the Water and Sewer Fund/Northwest Water and Sewer Fund is expected to drop from \$4.3 million to \$2.9 million. The Village did issue a bond in 2006 for most of these improvements but will look at the possibility of increasing water and sewer rates in order to maintain a healthy fund balance in this fund. Rates were last increased in 2006 to provide for bond payments.

The approved Village Budget includes an expenditure of \$2,353,000 for the purchase of Lake Michigan water from the Central Lake County Joint Action Water Agency (CLCJAWA). For 2008-09, the Water/Sewer Enterprise Fund includes \$560,300 for improvements at the Wastewater Treatment Plant, \$350,000 in water system improvements, \$1,228,000 for a water/sewer main crossing beneath the Des Plaines River, \$185,000 in sanitary sewer improvements.

Libertyville Sports Complex

The approved budget for the Libertyville Sports Complex for 2008-09 includes revenues of \$3,139,985 and expenditures of \$4,651,540 that will generate a \$1,511,555 deficit. The 2007-08 budget projected an \$822,212 deficit however the current projections anticipate a year end deficit of \$1,313,016. The complex does generate an operating profit but when the debt is included, a deficit results. The Budget does not include any financial benefit which will happen when the Family Entertainment Center property is sold and the existing bonds are refinanced.

Acknowledgments

We would specifically like to thank Assistant Village Administrator Kelly Amidei for her assistance in analyzing and developing the budget document. Each Department Head is recognized for their efforts and creativity in transforming a significant General Fund deficit into a small surplus. Special thanks to Lina Colunga and Nancy Bloomer for assistance in formatting and assembling the budget document. On behalf of the Administrative Staff, we are pleased to present the 2008-09 Village Budget.

Kevin J. Bowens
Village Administrator

Patricia A. Wesolowski
Director of Finance

VILLAGE OF LIBERTYVILLE
2008-09 BUDGET CALENDAR

October 16, 2007	Village Board meets to review status of goals and priorities from fiscal year 2007-08 and develop goals and priorities for 2008-09
November 13, 2007	Committee of the Whole discusses update of the Five-Year Financial Plan, 2007 Tax Levy and 2008-09 Village Budget
November 27, 2007	Village Board conducts hearing to discuss 2007 Tax Levy
December 3, 2007	Distribute budget instructions and worksheets to Department Heads
December 11, 2007	Adopt 2007 Tax Levy
January 4, 2008	Budget requests due to Village Administrator and Finance Director
January 11, 2008	Breakfast meeting with Village Board and Staff to discuss Village Board goals.
February 7, 2008	Distribute proposed Budget to Village Board
February 23, 2008 (Sat.)	Budget meeting with Board to review department requests 8:00 a.m.
March 4, 2008	Budget meeting with Board (Cont.) 7:00 p.m..
March 8, 2008 (Sat.)	Final budget meeting with Board (if necessary) 8:00 a.m.
April 8, 2008	Conduct Public Hearing on 2008-09 Village Budget.
April 22, 2008	Adopt 2008-2009 Village Budget

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 Manager, Assistant Village Manager and 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, 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 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 at the first meeting 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 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, recent 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.

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.

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.

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.

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 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).

Northwest Water & Sewer – This fund accounts for the revenues and expenditures associated with providing water and sewer in the Northwest area of the Village.

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;, an 80 station golf learning center and clubhouse; a family entertainment center featuring a clubhouse, miniature golf course and batting cages.

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 which was recently upgraded from Aa2 to Aa1.

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 (on file at the Village Hall), 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 equal to six months of operating expenses.

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 2007-2008 BUDGET HIGHLIGHTS

OVERALL BUDGET

- Estimated revenues for all funds (\$42.9 million) an increase of \$139,670 or .3% compared to 2007-08.
- Incorporates revenue from 2007 Tax Levy of \$5.4 million and estimated Sales Tax revenues of \$7.0 million.
- Expenditures for all funds estimated to be \$54.9 million, an increase of 22.9% compared to 2007-08 budget.
- Overall budget is has expenditures (\$54.9 million) exceeding revenues (\$42.9 million). The budget is balanced since unreserved fund balance will be used to cover the difference. Most of this is due to the \$8.4 million included for parking improvements in the downtown area and \$3.5 million in water and sewer capital projects which were funded with a bond issued in 2006.
- Overall operating expenses increased 6.6% compared to the 2007-08 budget.

PERSONNEL/SALARY EXPENDITURES

- Total Salary Expenditures are up 2.6% over the 2007-08 budget, and include:
 - A 3.25% market adjustment in salary ranges.
 - Funding for potential employee merit increases up to 2.5% based on performance.
- Employee benefit expenditures increased 6.7% above 2007-08 budget.
- Two part time meter reader positions were combined to create a new full time position in the water department.
- Two part time positions in the parks & recreation departments were combined to create a full time recreation manager position to oversee the pool and concessions.
- A full time position was eliminated in the parks maintenance division due to the retirement of an employee.

CAPITAL EXPENDITURES

- Capital Expenditures of over \$16.1 million.
 - \$1,236,000 in road resurfacing/reconstruction projects.
 - \$2,894,930 in watermain and sanitary sewer replacements and elevated tank repairs.
 - \$572,900 for improvements at the Wastewater Treatment Plant.
 - \$210,800 in Park and Playground improvements.
 - Includes \$760,960 for vehicle purchase and lease payments.
 - \$8,472,500 for construction of a parking structure in the downtown area.
 - \$123,000 for storm sewer projects
 - \$227,000 in improvements to Village buildings

GENERAL FUND

- Revenues are up 2.3% or \$486,465 and include the following:
 - o Property tax is projected to increase 4.8% due to the increase in the equalized assessed valuation.
 - o A 6.5% (\$118,000) increase in State Income Tax revenues due to a healthier State economy.
 - o License and permit revenue up \$520,000 (74.3%) due to permit fees on the proposed expansion of Condell Hospital.
 - o A 7.8% (\$527,700) decrease in Sales Tax revenue.
- Expenditures are up 2.4% or \$499,950, mainly due to salary increases and employee benefit costs.
- The General Fund is balanced with current year revenues exceeding expenditures by \$875.

WATER AND SEWER FUND

- Includes \$2,353,000 for the purchase of Lake Michigan Water from the Central Lake County Joint Action Water Agency (CLCJAWA).
- Includes almost \$3.5 million in water and sewer capital projects which is expected to reduce the Water and Sewer Fund balance to \$2.9 million. A \$3 million dollar bond was issued in 2006 to fund these capital improvements and to preserve the fund balance for future system enhancements.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 BUDGETED REVENUES SUMMARY

FUND	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 BUDGET	2007-08 ESTIMATE	2008-09 APPROVED
GENERAL FUND	19,821,723	21,671,464	20,879,900	20,860,700	21,366,365
SPECIAL REVENUE FUNDS					
MOTOR FUEL TAX FUND	625,574	628,281	612,000	645,000	640,000
EMERGENCY TELEPHONE SYSTEM	320,090	305,642	302,535	323,100	325,000
COMMUTER PARKING FUND	320,421	349,722	339,500	358,300	353,000
FOREIGN FIRE INSURANCE TAX FUND	32,105	32,930	33,500	29,755	29,200
TIMBER CREEK SPECIAL SERVICE AREA	17,491	21,238	23,350	23,430	24,300
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	19,043	28,745	24,230	24,230	21,850
HOTEL/MOTEL TAX FUND	245,883	264,573	249,200	228,655	271,300
TOTAL SPECIAL REVENUE	1,580,607	1,631,131	1,584,315	1,632,470	1,664,650
ENTERPRISE FUND					
WATER & SEWER	7,125,412	6,854,161	6,776,780	6,728,330	6,650,355
NORTHWEST WATER & SEWER	18	331,380	25,000	0	0
LIBERTYVILLE SPORTS COMPLEX	3,224,971	3,075,067	3,230,300	3,125,600	3,139,985
TOTAL ENTERPRISE	10,350,401	10,260,608	10,032,080	9,853,930	9,790,340
CAPITAL PROJECTS FUNDS					
CAPITAL IMPROVEMENT	486,839	910,308	805,000	793,790	667,300
TAX INCREMENT FINANCING	1,865,002	3,909,658	2,150,000	2,234,920	2,200,000
IMPACT FEE FUND	0	0	0	255,800	300
PARK IMPROVEMENT FUND	471,450	470,036	411,200	273,200	376,200
PUBLIC BUILDINGS IMPROVEMENT FUND	56,182	283,629	56,000	57,800	56,800
TOTAL CAPITAL PROJECTS	2,879,473	5,573,631	3,422,200	3,615,510	3,300,600
DEBT SERVICE FUND					
GENERAL BOND & INTEREST	236,266	234,837	228,150	229,210	242,425
SALES TAX BOND FUND	1,258,252	1,242,621	1,237,310	1,235,410	1,247,735
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	0	0	0	0	0
TOTAL DEBT SERVICE	1,494,518	1,477,458	1,465,460	1,464,620	1,490,160
PENSION FUNDS					
POLICE PENSION FUND	2,512,611	2,719,707	1,982,000	2,417,500	1,990,000
FIREFIGHTER PENSION FUND	2,273,455	2,176,129	1,617,000	1,520,070	1,546,000
TOTAL PENSION FUNDS	4,786,066	4,895,836	3,599,000	3,937,570	3,536,000
INTERNAL SERVICE FUNDS					
FLEET SERVICES & REPLACEMENT FUND	1,229,104	1,386,931	1,389,705	1,474,680	1,366,115
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	450,375	366,856	382,600	382,600	380,700
TOTAL INTERNAL SERVICE FUNDS	1,679,479	1,753,787	1,772,305	1,857,280	1,746,815
TOTAL REVENUES ALL FUNDS	42,592,267	47,263,914	42,755,260	43,222,080	42,894,930

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 BUDGET EXPENSE SUMMARY BY FUND

FUND	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 BUDGET	2007-08 ESTIMATE	2008-09 APPROVED
GENERAL FUND	19,626,148	20,652,103	20,865,540	20,848,915	21,365,490
<u>SPECIAL REVENUE FUNDS</u>					
MOTOR FUEL TAX FUND	564,641	339,513	845,000	758,850	690,000
EMERGENCY TELEPHONE SYSTEM	351,553	279,535	349,105	345,355	359,735
COMMUTER PARKING FUND	146,712	165,605	246,865	184,705	237,990
FOREIGN FIRE INSURANCE TAX FUND	60,000	32,444	32,500	26,000	35,000
TIMBER CREEK SPECIAL SERVICE AREA	17,693	15,713	24,200	15,100	23,810
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	10,313	11,143	21,700	14,410	21,410
HOTEL/MOTEL TAX FUND	188,126	250,495	288,060	277,085	270,810
TOTAL SPECIAL REVENUE	1,339,038	1,094,448	1,807,430	1,621,505	1,638,755
<u>ENTERPRISE FUND</u>					
WATER & SEWER	7,269,754	7,196,288	8,984,889	6,903,785	9,865,830
NORTHWEST WATER & SEWER	96,490	340,321	470,000	122,360	535,360
LIBERTYVILLE SPORTS COMPLEX	4,055,257	3,894,054	4,052,512	4,438,616	4,651,540
TOTAL ENTERPRISE	11,421,501	11,430,663	13,507,401	11,464,761	15,052,730
<u>CAPITAL PROJECTS FUNDS</u>					
CAPITAL IMPROVEMENT	655,701	302,851	745,800	592,630	1,028,000
TAX INCREMENT FINANCING	346,840	1,157,966	1,882,495	790,305	9,607,180
IMPACT FEE FUND	0	0	0	0	0
PARK IMPROVEMENT FUND	688,845	113,117	404,385	332,910	296,265
PUBLIC BUILDINGS IMPROVEMENT FUND	38,180	88,859	307,985	272,135	227,000
TOTAL CAPITAL PROJECTS	1,729,566	1,662,793	3,340,665	1,987,980	11,158,445
<u>DEBT SERVICE FUND</u>					
GENERAL BOND & INTEREST	218,488	220,213	217,850	217,850	240,325
SALES TAX BOND FUND	1,254,385	1,240,718	1,232,815	1,232,810	1,246,235
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	0	0	0	0	0
TOTAL DEBT SERVICE	1,472,873	1,460,931	1,450,665	1,450,660	1,486,560
<u>PENSION FUNDS</u>					
POLICE PENSION FUND	1,095,277	1,085,957	1,117,000	1,268,820	1,313,000
FIREFIGHTER PENSION FUND	575,286	672,784	697,050	787,970	895,350
TOTAL PENSION FUNDS	1,670,563	1,758,741	1,814,050	2,056,790	2,208,350
<u>INTERNAL SERVICE FUNDS</u>					
FLEET SERVICES & REPLACEMENT FUND	1,166,929	1,280,832	1,495,973	1,480,530	1,601,715
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	358,193	317,929	374,700	355,270	365,040
TOTAL INTERNAL SERVICE FUNDS	1,525,122	1,598,761	1,870,673	1,835,800	1,966,755
TOTAL EXPENSES ALL FUNDS	38,784,811	39,658,440	44,656,424	41,266,411	54,877,085

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 FUND BALANCE SUMMARY

FUND	Balance 04/30/06	Balance 04/30/07	Projected Balance 04/30/08	Revenues 2008-09	Expenditures 2008-09	Projected Fund Balance 04/30/09
GENERAL FUND	9,756,085	10,775,446	10,787,231	21,366,365	21,365,490	10,788,106
SPECIAL REVENUE FUNDS						
MOTOR FUEL TAX FUND	501,163	789,931	676,081	640,000	690,000	626,081
EMERGENCY TELEPHONE SYSTEM	237,911	264,018	241,763	325,000	359,735	207,028
COMMUTER PARKING FUND	726,628	910,745	1,084,340	353,000	237,990	1,199,350
FOREIGN FIRE INSURANCE TAX	33,484	33,970	37,725	29,200	35,000	31,925
TIMBER CREEK SPECIAL SERVICE AREA	4,609	10,134	18,464	24,300	23,810	18,954
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	1,134	18,736	28,556	21,850	21,410	28,996
HOTEL/MOTEL TAX FUND	76,003	90,081	41,651	271,300	270,810	42,141
TOTAL SPECIAL REVENUE	1,580,932	2,117,615	2,128,580	1,664,650	1,638,755	2,154,475
ENTERPRISE FUNDS						
WATER/SEWER	7,723,455	7,381,328	7,205,873	6,650,355	9,865,830	3,990,398
NORTHWEST WATER & SEWER	-384,720	-393,661	-516,021	0	535,360	-1,051,381
LIBERTYVILLE SPORTS COMPLEX	-3,738,887	-4,557,874	-5,870,890	3,139,985	4,651,540	-7,382,445
TOTAL ENTERPRISE	3,599,848	2,429,793	818,962	9,790,340	15,052,730	-4,443,428
CAPITAL PROJECTS FUNDS						
CAPITAL IMPROVEMENT	95,788	703,245	904,405	667,300	1,028,000	543,705
TAX INCREMENT FINANCING	1,898,885	4,650,577	6,095,192	2,200,000	9,607,180	-1,311,988
PARK IMPROVEMENT FUND	198,844	555,763	496,053	376,200	296,265	575,988
PUBLIC BUILDINGS IMPROVEMENT FUND	189,768	384,538	170,203	56,800	227,000	3
TOTAL CAPITAL PROJECTS	2,383,285	6,294,123	7,921,653	3,300,600	11,158,445	63,808
DEBT SERVICE FUND						
GENERAL BOND & INTEREST	394,628	409,252	420,612	242,425	240,325	422,712
SALES TAX BOND FUND	550,427	552,330	554,930	1,247,735	1,246,235	556,430
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	0	0	0	0	0	0
TOTAL DEBT SERVICE	945,055	961,582	975,542	1,490,160	1,486,560	979,142
PENSION FUNDS						
POLICE PENSION FUND	16,685,427	18,319,177	19,467,857	1,990,000	1,313,000	20,144,857
FIREFIGHTER PENSION FUND	14,146,605	15,649,950	16,382,050	1,546,000	895,350	17,032,700
TOTAL PENSION FUNDS	30,832,032	33,969,127	35,849,907	3,536,000	2,208,350	37,177,557
INTERNAL SERVICE FUNDS						
FLEET SERVICES & REPLACEMENT FUND	763,766	869,865	864,015	1,366,115	1,601,715	628,415
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	27,479	76,406	103,736	380,700	365,040	119,396
TOTAL INTERNAL SERVICE FUNDS	791,245	946,271	967,751	1,746,815	1,966,755	747,811
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TOTAL BALANCE ALL FUNDS	49,888,482	57,493,957	59,449,626	42,894,930	54,877,085	47,467,471

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
2008-09 EXPENDITURES BY FUND

FUND	SALARIES	BENEFITS	OPERATING	TRANSFERS	CAPITAL	TOTAL
GENERAL						
LEGISLATIVE BOARDS	45,600	5,795	64,400	-	-	115,795
ADMINISTRATION	651,825	221,930	372,225	-	-	1,245,980
LEGAL	-	-	333,000	-	-	333,000
PUBLIC BUILDINGS	55,595	24,085	109,210	25,000	-	213,890
COMMUNITY ORGANIZATIONS	-	-	194,500	-	-	194,500
COMMUNITY DEVELOPMENT	887,745	323,655	159,090	-	-	1,370,490
CENTRAL BUSINESS DIST PARKING	-	-	11,000	-	-	11,000
PUBLIC WORKS	839,495	394,020	974,105	5,000	-	2,212,620
POLICE	4,386,855	1,806,830	708,030	5,000	-	6,906,715
FIRE	3,135,095	1,255,935	1,430,800	15,000	-	5,836,830
EMERGENCY MANAGEMENT	-	-	5,350	-	-	5,350
PARKS & RECREATION	1,468,275	431,175	1,014,870	5,000	-	2,919,320
TOTAL GENERAL FUND	11,470,485	4,463,425	5,376,580	55,000	-	21,365,490
SPECIAL REVENUE						
MOTOR FUEL TAX	-	-	40,000	-	650,000	690,000
EMERGENCY TELEPHONE SYSTEM	77,780	20,335	165,420	25,000	71,200	359,735
COMMUTER PARKING	84,320	32,440	106,230	-	15,000	237,990
FOREIGN FIRE INSURANCE TAX	-	-	-	-	35,000	35,000
TIMBER CREEK SPECIAL SERVICE AREA	-	-	23,810	-	-	23,810
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	-	-	21,410	-	-	21,410
HOTEL/MOTEL TAX FUND	38,000	-	232,810	-	-	270,810
TOTAL SPECIAL REVENUE	200,100	52,775	589,680	25,000	771,200	1,638,755
ENTERPRISE						
WATER	871,195	219,905	2,719,685	73,690	117,665	4,002,140
SEWER	458,150	132,520	187,685	65,000	5,250	848,605
WASTE WATER TREATMENT	398,070	140,410	649,290	20,000	6,000	1,213,770
DEBT SERVICE	-	-	778,845	-	-	778,845
CAPITAL IMPROVEMENTS	-	-	-	-	3,022,470	3,022,470
NORTHWEST WATER & SEWER	-	-	-	90,000	445,360	535,360
LIBERTYVILLE SPORTS COMPLEX	1,103,040	243,310	3,305,190	-	-	4,651,540
TOTAL ENTERPRISE FUNDS	2,830,455	736,145	7,640,695	248,690	3,596,745	15,052,730
CAPITAL PROJECTS						
CAPITAL IMPROVEMENT FUND	-	-	-	-	1,028,000	1,028,000
TAX INCREMENT FINANCING	-	-	-	222,580	9,384,600	9,607,180
IMPACT FEE FUND	-	-	-	-	-	-
PARK IMPROVEMENT FUND	-	-	-	80,465	215,800	296,265
PUBLIC BUILDINGS IMPROVEMENT FUND	-	-	-	-	227,000	227,000
TOTAL CAPITAL PROJECTS	-	-	-	303,045	10,855,400	11,158,445
DEBT SERVICE						
GENERAL BOND AND INTEREST	-	-	240,325	-	-	240,325
SALES TAX BOND FUND	-	-	1,246,235	-	-	1,246,235
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	1,486,560	-	-	1,486,560
PENSION FUNDS						
POLICE PENSION FUND	-	-	1,313,000	-	-	1,313,000
FIREFIGHTERS PENSION FUND	-	-	895,350	-	-	895,350
TOTAL PENSION FUNDS	-	-	2,208,350	-	-	2,208,350
INTERNAL SERVICE FUNDS						
FLEET SERVICES & REPLACEMENT FUND	306,250	124,365	404,740	5,400	760,960	1,601,715
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	105,165	18,450	163,925	-	77,500	365,040
TOTAL INTERNAL SERVICE FUNDS	411,415	142,815	568,665	5,400	838,460	1,966,755
TOTAL ALL FUNDS	14,912,455	5,395,160	17,870,530	637,135	16,061,805	54,877,085

VILLAGE OF LIBERTYVILLE
SELECTED REVENUES

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Budget 2007-08	Estimate 2007-08	Budget 2008-09
Sales Tax	\$7,162,221	\$7,444,480	\$7,264,674	\$7,533,205	\$7,005,505	\$7,011,500
Property Tax	\$4,453,868	\$4,701,119	\$4,886,307	\$5,100,850	\$5,127,720	\$5,357,125
Interest	\$1,676,923	\$3,555,490	\$4,087,095	\$2,444,550	\$3,021,905	\$2,198,150
Income Tax	\$1,404,226	\$1,584,940	\$1,748,207	\$1,804,000	\$1,886,780	\$1,922,000
Building Permits/Fees	\$761,624	\$846,500	\$1,325,400	\$760,000	\$1,150,000	\$1,355,800
Vehicle Licenses	\$243,449	\$351,944	\$400,404	\$370,000	\$400,000	\$400,000
Fines	\$226,257	\$241,106	\$186,834	\$251,000	\$218,000	\$336,750
IL Use Tax	\$214,330	\$256,455	\$279,389	\$281,000	\$271,000	\$275,000
Motor Fuel Tax	\$618,286	\$609,339	\$601,837	\$595,000	\$610,000	\$610,000
Foreign Fire Tax	\$30,644	\$31,772	\$32,484	\$33,000	\$29,455	\$29,000
Replacement Tax	\$78,062	\$101,350	\$99,571	\$126,000	\$100,000	\$100,000
Leased Car Tax	\$43,394	\$55,786	\$57,161	\$48,000	\$50,000	\$48,000
Business Licenses	\$69,808	\$68,690	\$87,842	\$72,650	\$76,400	\$77,000
Fire Protection Dist	\$2,010,144	\$2,110,651	\$2,105,192	\$2,168,000	\$2,178,820	\$2,233,290
Birth & Death Cert	\$101,317	\$118,679	\$128,716	\$123,000	\$137,000	\$150,000
Zoning Fees	\$41,431	\$60,761	\$36,832	\$85,000	\$55,000	\$45,000
Engineering Fees	\$43,648	\$73,816	\$152,307	\$60,000	\$60,000	\$60,000
Recreation Fees	\$706,984	\$797,102	\$789,242	\$830,850	\$745,710	\$802,500
Riverside Golf Fees	\$97,514	\$101,031	\$88,822	\$95,500	\$76,730	\$94,000
Swimming Fees	\$417,887	\$438,957	\$436,245	\$430,000	\$411,175	\$433,000
Sports Complex Revenues	\$3,603,278	\$3,223,884	\$3,075,067	\$3,170,300	\$3,055,600	\$3,079,985
Alarm Fees	\$141,584	\$244,652	\$240,613	\$215,000	\$250,000	\$240,000
Street/Signal Maint Fees	\$51,813	\$37,273	\$110,768	\$60,500	\$64,400	\$64,400
Legal Fee Reimbursement	\$6,733	\$77,877	\$12,308	\$15,000	\$12,000	\$12,000
Parking Fees	\$281,305	\$309,748	\$324,718	\$324,500	\$332,700	\$332,000
CATV Fees	\$193,612	\$210,403	\$232,650	\$225,000	\$250,000	\$250,000
Infrastructure Maint Fees	\$262,765	\$456,287	\$896,927	\$896,000	\$906,000	\$898,000
Charges For Services	\$94,086	\$128,774	\$124,250	\$96,500	\$138,500	\$131,500
Water Sales	\$3,637,883	\$4,281,269	\$3,935,662	\$4,019,000	\$3,970,000	\$4,015,500
Sewer Charges	\$2,142,981	\$2,290,799	\$2,221,981	\$2,310,000	\$2,174,250	\$2,223,000
Water/Sewer Connect Fee	\$504,825	\$303,656	\$279,905	\$110,000	\$200,140	\$129,875
NW Water Fees	\$0	\$0	\$14,811	\$5,000	\$0	\$0
NW Sewer Fees	\$0	\$0	\$316,569	\$20,000	\$0	\$0
Ambulance Fees	\$154,594	\$187,805	\$387,669	\$440,000	\$468,000	\$500,000
Fire Bureau Fees	\$59,074	\$75,835	\$165,561	\$70,000	\$50,000	\$50,000
Park Impact Fees	\$712,287	\$459,533	\$452,396	\$399,000	\$251,000	\$359,000
Parking Impact Fees	\$0	\$0	\$0	\$0	\$255,000	\$0
TIF Receipts	\$1,496,419	\$1,703,314	\$1,957,502	\$2,020,000	\$2,034,920	\$2,050,000
Grants	\$35,611	\$36,941	\$346,029	\$10,000	\$12,500	\$10,000
9-1-1 Telephone Surcharge	\$295,273	\$295,993	\$302,953	\$300,035	\$321,600	\$324,000
Employee Pension Contributions	\$465,975	\$505,483	\$552,867	\$563,000	\$537,750	\$550,000
Employer Pension Contributions	\$1,190,091	\$1,258,344	\$1,348,147	\$1,436,000	\$1,449,820	\$1,486,000
IRMA Insurance Surplus	\$112,860	\$178,292	\$446,488	\$100,000	\$138,675	\$100,000
Transfers	\$550,620	\$577,850	\$1,046,085	\$569,305	\$569,305	\$576,735
Internal Service Fund User Fee	\$1,046,180	\$1,484,915	\$1,381,635	\$1,451,705	\$1,488,780	\$1,415,115
Bond Proceeds	\$2,435,000	\$0	\$0	\$0	\$0	\$0
Special Service Area Taxes	\$58,952	\$62,552	\$81,074	\$74,010	\$73,270	\$71,380
Hotel/Motel Tax	\$210,802	\$240,690	\$242,040	\$240,000	\$225,000	\$250,000
Miscellaneous	\$352,580	\$410,190	\$1,972,678	\$403,800	\$381,670	\$238,325
TOTALS	\$40,499,200	\$42,592,327	\$47,263,914	\$42,755,260	\$43,222,080	\$42,894,930

**VILLAGE OF LIBERTYVILLE
2007-2008
MAJOR REVENUE SOURCES**

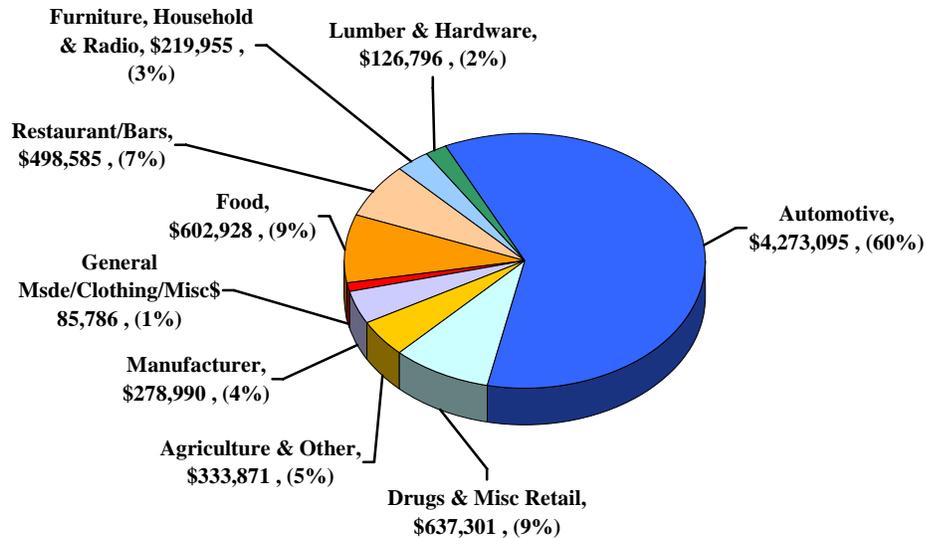
1. Sales Tax
2. Property Tax
3. Sports Complex Revenue
4. Water Sales
5. Interest Income
6. Fire Protection District
7. Sewer Charges
8. State Income Tax
9. TIF (Tax Increment Financing) Receipts

1. Sales Tax

2008-09 Budget \$7,011,500

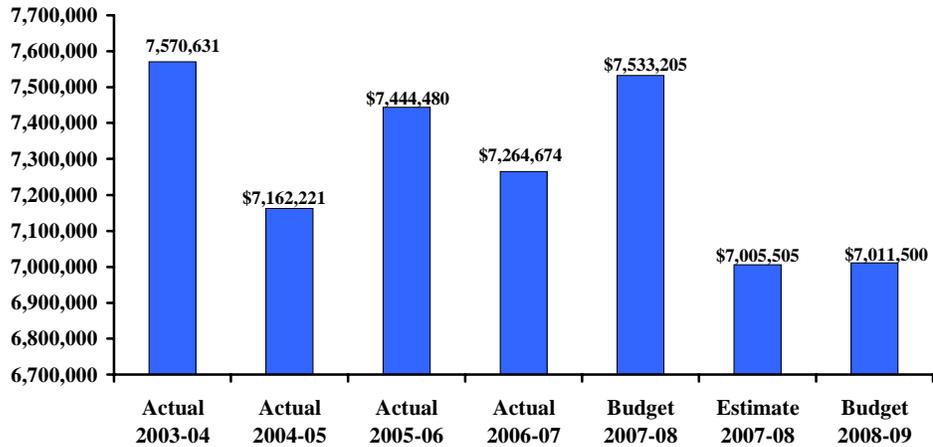
Sales tax is a major revenue source for the Village of Libertyville and for the 2008-09 fiscal year accounts for 16.3% of total revenues.

The State of Illinois collects and distributes to the Village 1% of the 6.5% 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 2007 is shown below.



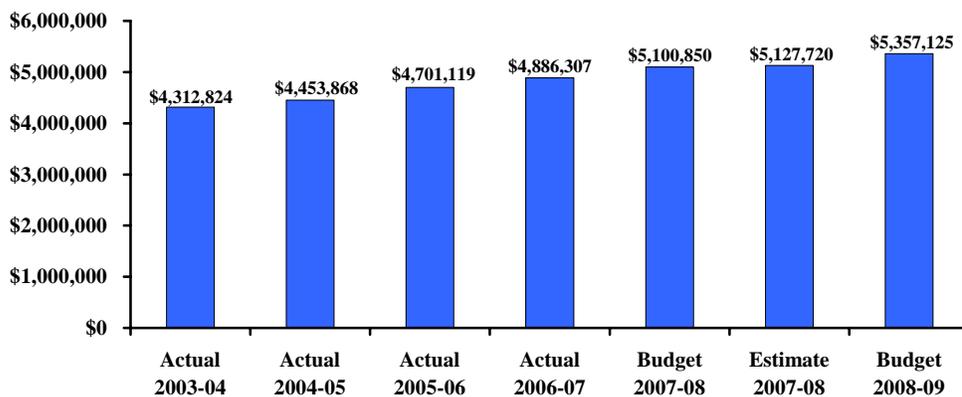
There are no restrictions on the use of this revenue. This revenue source is directly related to the economy and the economic development activity within the Village of Libertyville. Economic conditions beginning in 2001 caused a decrease in this revenue category especially in the area of vehicle sales which at one time accounted for 70% of total sales tax receipts. A portion of sales tax revenue is deposited in the Sales Tax Bond Fund to pay the annual debt service on several bond issues. The remainder is deposited to the General Fund. The 2006-07 fiscal year was the last year that sales taxes attributable to the Tax Increment Financing (TIF) Area were required to

be deposited to the TIF Fund. Due to the slowdown in the automotive industry, the Village is projecting sales taxes to remain unchanged for the 2008-09 fiscal years.



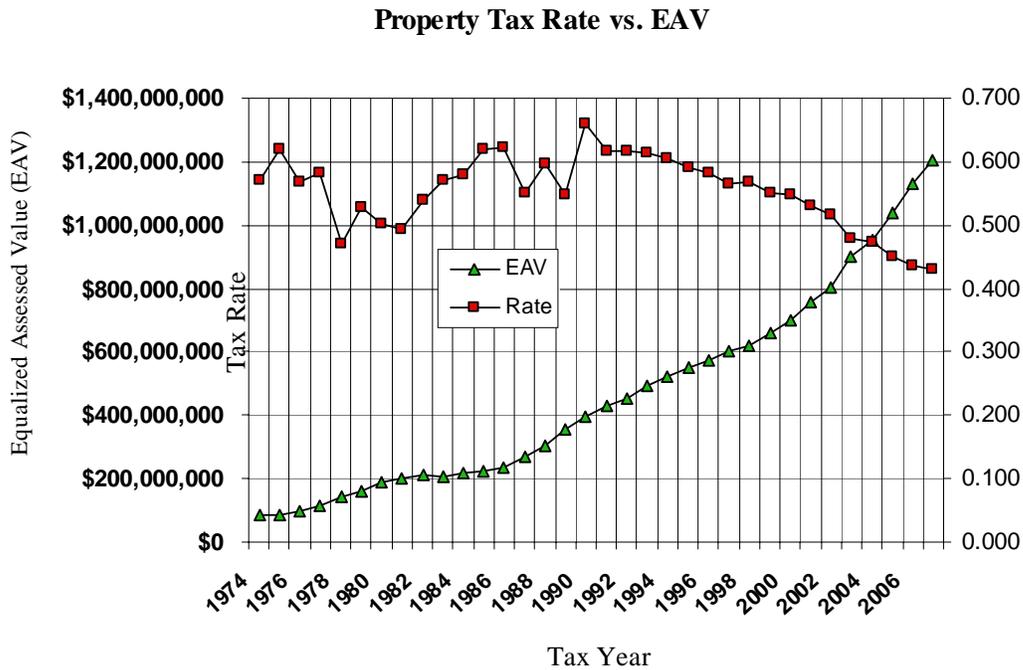
2. Property Tax Revenue 2008-09 Budget \$5,357,125

Property taxes account for 12% 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 is the lesser of 5% or the increase in the consumer price index for the previous year. For fiscal year 2007-2008, property tax revenue is projected to increase 5%. This is slightly more than the 3.5% CPI increase due to new construction activity within the Village that the Village is allowed to capture under the tax cap.



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.



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 taxes being dedicated to pay these bond issues.

The Village also has a Tax Increment Financing (TIF) Area which also produces property tax revenue. There are also three 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 2008-09 Budget \$3,079,985

Revenues from the Libertyville Sports Complex account for 7% 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 is currently in the process of selling the portion of property where the family entertainment center is located in order to reduce the current level of bonded debt for the Complex.

4. Water Sales 2008-09 Budget \$4,015,500

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. For the 2008-2009 budget a 1% decrease is projected for water revenues. Water revenues are monitored to ensure that they are sufficient to cover operating expenses and to provide for future capital replacements. Water rates were last increased in 2006.

5. Interest Income **2008-09 Budget \$2,198,150**

Interest revenues account for approximately 5% of all Village revenue. A large percentage of this revenue is received in the Village's Police and Fire Pension Funds. Interest revenue also includes the Net Change in Fair Value of investments. This revenue category is dependent upon investable balances, as well as, current interest rates along with the stock market.

Revenues are budgeted on a very conservative basis based only on current and projected interest rates. For budgeting purposes, changes in the value of pension investments are not projected. Year end projections for 2007-08 are 23% above budget due to rates that were in effect for the majority of the fiscal year. Rates have since decreased and the budget for 2008-09 reflects this decline in interest rates.

6. Fire Protection District **2008-09 Budget \$2,233,290**

The Village provides fire and paramedic services to the Libertyville Fire Protection District (LFPD). In past 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 2008-09 fiscal year by 3%.

7. Sewer Charges **2008-09 Budget \$2,223,000**

Revenues for sewer charges are projected to decrease approximately 2% over the 2007-08 year end estimates. 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.

8. State Income Tax **2008-09 Budget \$1,922,000**

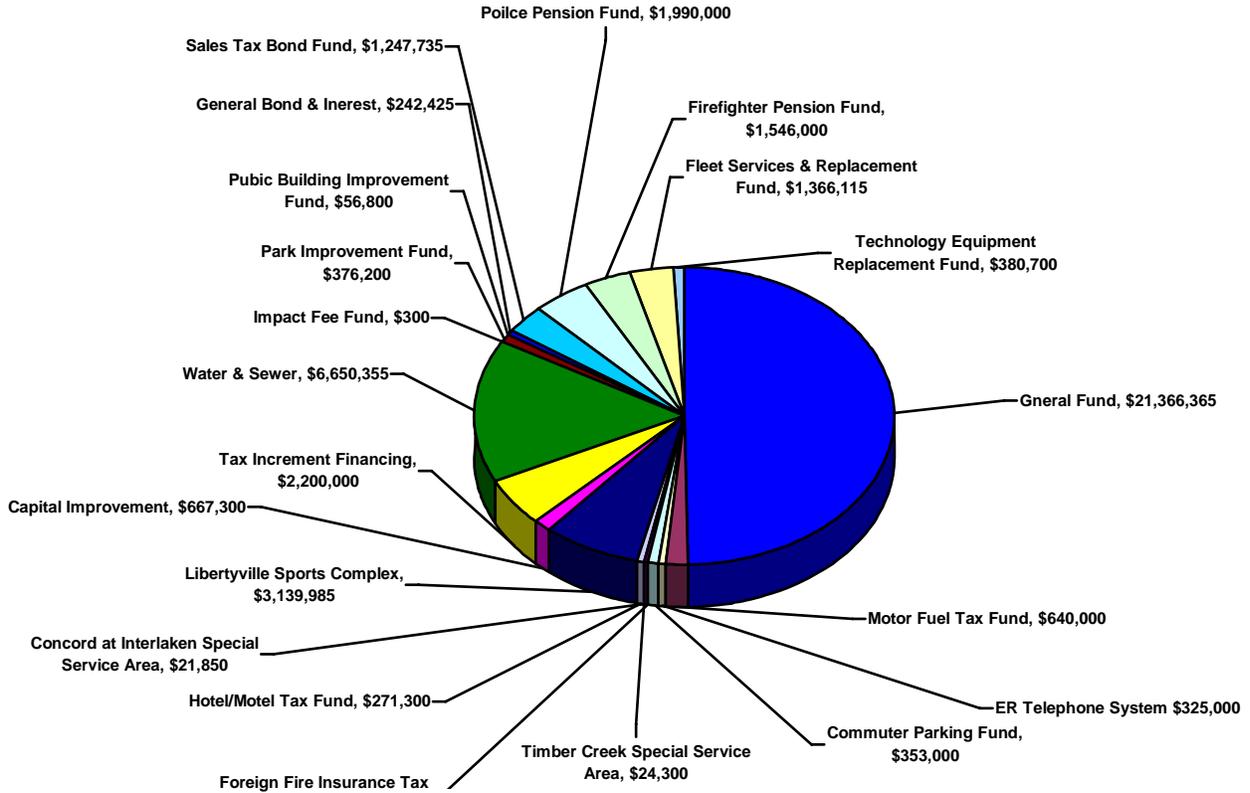
The Village receives 1/10 of the net tax receipts collected by the State. The distribution of income tax is based upon population. All of this revenue is deposited into the Village's General Fund. The estimate for the 2008-09 budget is based on projections provided by the Illinois Municipal League.

9. TIF (Tax Increment Financing) Receipts **2008-09 Budget \$2,050,000**

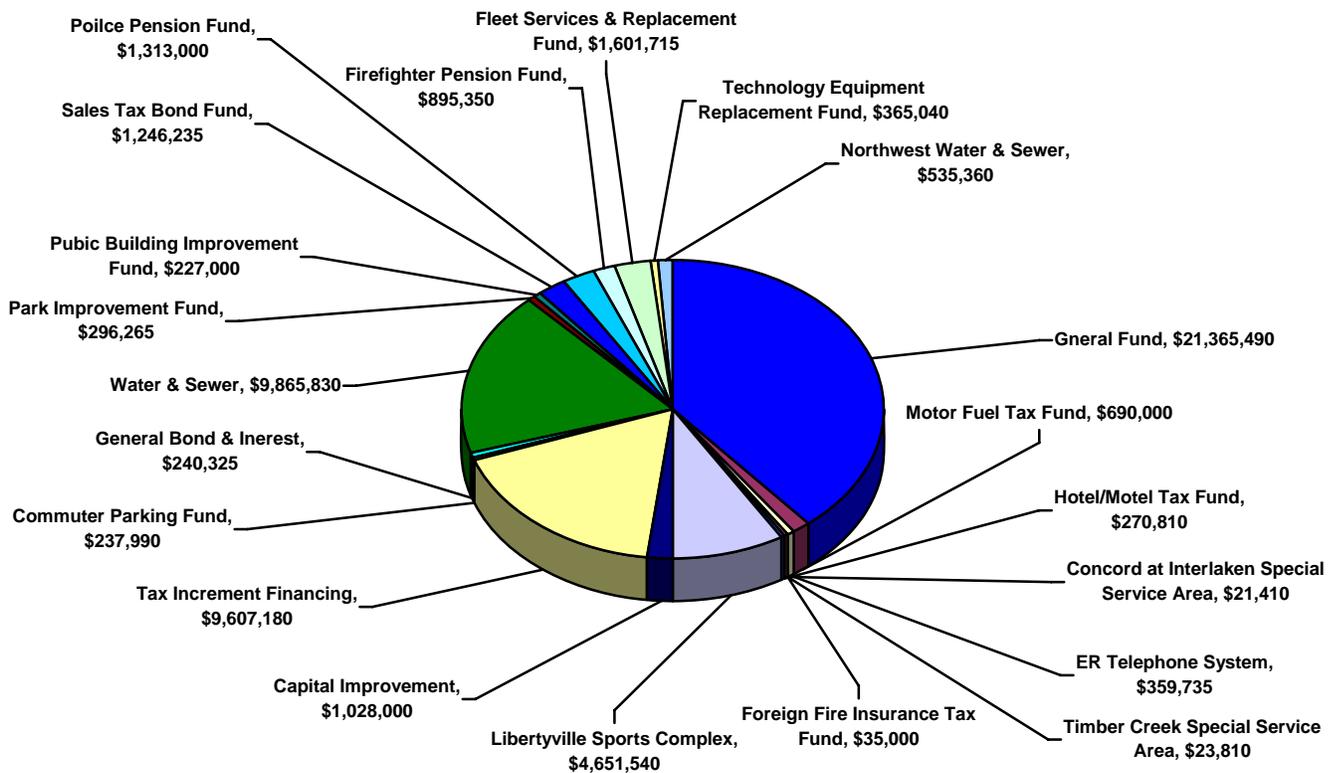
The Village's Tax Increment Financing District was established to provide for improvements to the downtown area of the Village. Property taxes above a frozen equalized assessed valuation (EAV) are received to fund these improvements. The current TIF is due to terminate in 2009 and the Village has requested State authorization to extend the TIF for an additional 12 years. As the EAV has increased in the TIF area, the TIF receipts have increased.

ALL FUNDS

2008-2009 Revenues By Fund

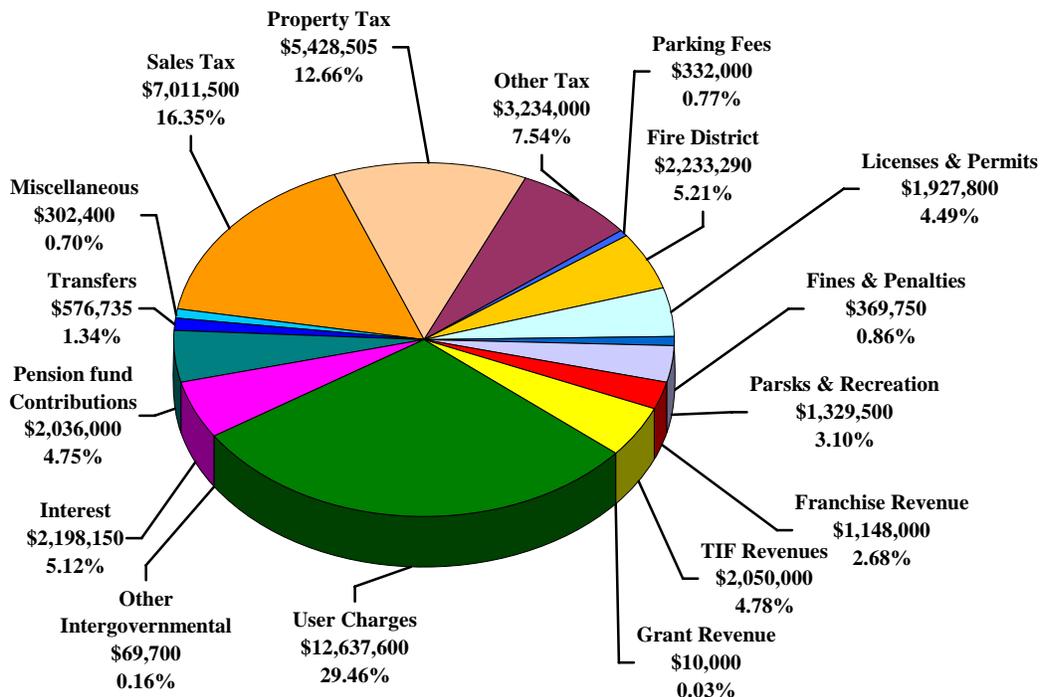


2008-2009 Expenditures By Fund



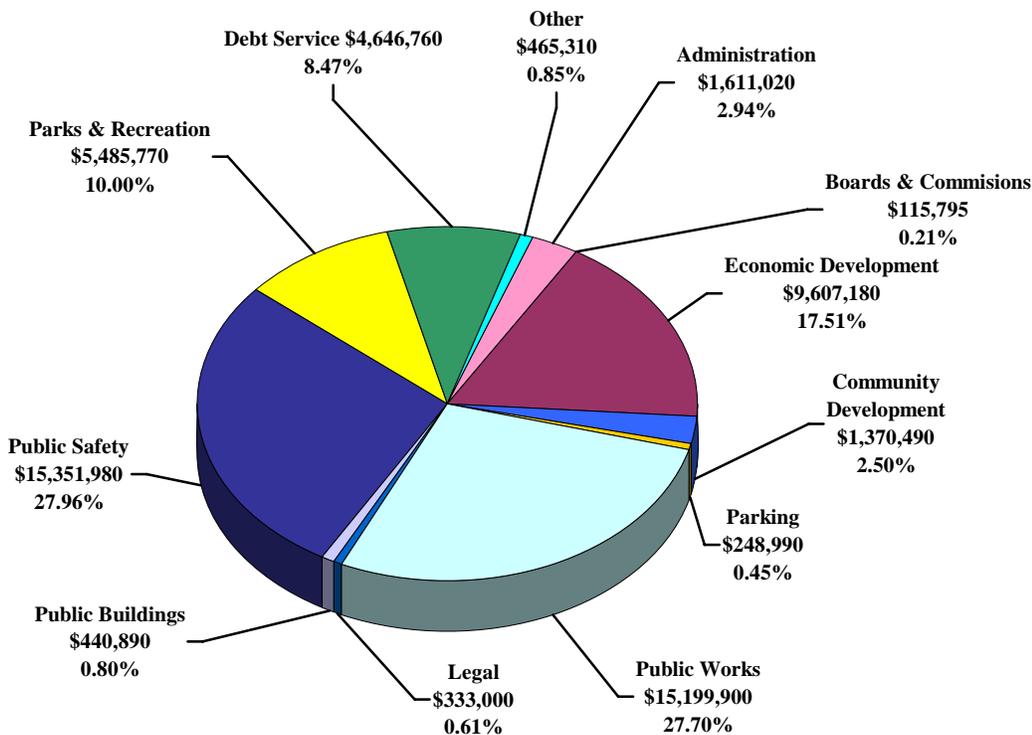
ALL FUNDS

2008-09 Projected Revenues



Revenues
\$42,894,930

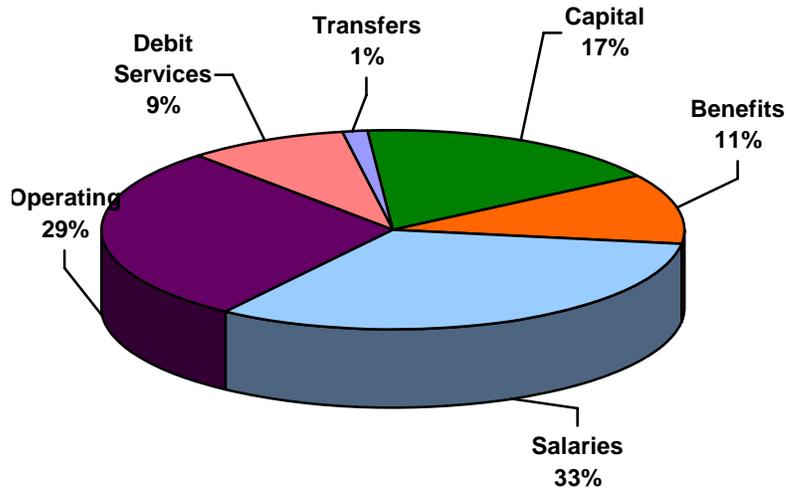
2008-09 Budgeted Expenditures



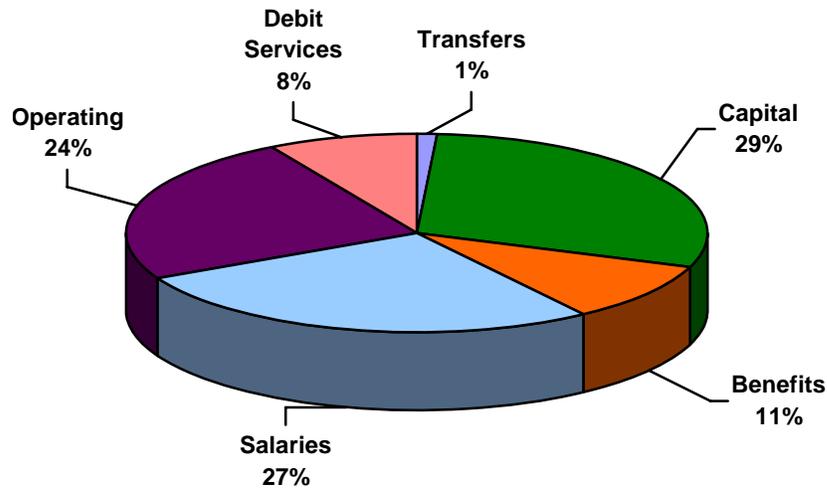
Revenues
\$54,877,085

Village of Libertyville – Expenditures by Type Two Year Comparison

2007-2008 Village Budget



2008-2009 Village Budget



Expenditure Type	2007-2008 Budget		2008-2009 Budget	
Salaries	\$14,537,710	33%	\$14,912,455	27%
Employee Benefits	\$5,053,724	11%	\$5,395,160	11%
Operating	\$12,796,860	29%	\$13,223,770	24%
Capital	\$7,670,290	17%	\$16,061,805	29%
Debt Services	\$3,968,140	9%	4,646,760	8%
Transfers	\$629,700	1%	\$637,135	1%
Totals	\$44,656,424	100%	\$54,877,085	100%

Village of Libertyville
 Summary of Revenues and Expenditures
 All Funds
 Fiscal Years Ending April 30, 2006-2008

	Governmental Funds			Enterprise Funds		
	Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009	Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009
Revenues						
Sales Tax	\$ 7,140,664	\$ 7,005,505	\$ 7,011,500	\$ -	\$ -	\$ -
Property Tax	\$ 4,935,839	\$ 5,175,050	\$ 5,403,025	\$ 31,542	\$ 25,940	\$ 25,480
Other Tax	\$ 3,060,689	\$ 3,172,235	\$ 3,234,000	\$ -	\$ -	\$ -
Parking Fees	\$ 324,718	\$ 332,700	\$ 332,000	\$ -	\$ -	\$ -
Fire District	\$ 2,105,192	\$ 2,178,820	\$ 2,233,290	\$ -	\$ -	\$ -
Other Intergovernmental	\$ 110,768	\$ 179,690	\$ 69,700	\$ -	\$ -	\$ -
Licenses & Permits	\$ 2,016,039	\$ 1,731,400	\$ 1,927,800	\$ -	\$ -	\$ -
Fines & Penalties	\$ 186,834	\$ 218,000	\$ 336,750	\$ 26,994	\$ 23,750	\$ 23,000
Park & Recreation	\$ 1,314,309	\$ 1,233,615	\$ 1,329,500	\$ -	\$ -	\$ -
Franchise Revenue	\$ 872,823	\$ 898,000	\$ 892,000	\$ -	\$ -	\$ -
TIF Revenues	\$ 3,747,921	\$ 2,034,920	\$ 2,050,000	\$ -	\$ -	\$ -
Grant Revenue	\$ 346,029	\$ 12,500	\$ 10,000	\$ -	\$ -	\$ -
User Charges	\$ 1,813,629	\$ 1,901,700	\$ 1,797,125	\$ 9,817,001	\$ 9,376,240	\$ 9,425,360
Interest	\$ 815,920	\$ 796,305	\$ 529,650	\$ 252,053	\$ 250,000	\$ 150,000
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pension Fund Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 956,085	\$ 479,305	\$ 486,735	\$ 90,000	\$ 90,000	\$ 90,000
Miscellaneous	\$ 606,225	\$ 223,555	\$ 178,700	\$ 43,018	\$ 88,000	\$ 76,500
Total Revenues	\$ 30,353,684	\$ 27,573,300	\$ 27,821,775	\$ 10,260,608	\$ 9,853,930	\$ 9,790,340
Expenditures:						
Administration	\$ 1,346,536	\$ 1,135,095	\$ 1,245,980	\$ -	\$ -	\$ -
Boards & Commissions	\$ 111,282	\$ 139,045	\$ 115,795	\$ -	\$ -	\$ -
Legal	\$ 378,849	\$ 386,850	\$ 333,000	\$ -	\$ -	\$ -
Public Buildings	\$ 396,517	\$ 483,765	\$ 440,890	\$ -	\$ -	\$ -
Economic Development	\$ 1,157,966	\$ 790,305	\$ 9,607,180	\$ -	\$ -	\$ -
Community Development	\$ 1,136,812	\$ 1,175,932	\$ 1,370,490	\$ -	\$ -	\$ -
Parking	\$ 179,374	\$ 200,005	\$ 248,990	\$ -	\$ -	\$ -
Public Works	\$ 2,742,953	\$ 3,524,590	\$ 3,975,840	\$ 6,544,961	\$ 6,330,535	\$ 9,622,345
Public Safety	\$ 12,522,633	\$ 12,873,355	\$ 13,143,630	\$ -	\$ -	\$ -
Parks & Recreation	\$ 3,001,154	\$ 3,282,043	\$ 3,215,585	\$ 2,179,783	\$ 2,384,616	\$ 2,270,185
Debt Service	\$ 1,460,931	\$ 1,450,660	\$ 1,486,560	\$ 2,705,919	\$ 2,749,610	\$ 3,160,200
Other	\$ 435,268	\$ 467,415	\$ 465,310	\$ -	\$ -	\$ -
Total Expenditures	\$ 24,870,275	\$ 25,909,060	\$ 35,649,250	\$ 11,430,663	\$ 11,464,761	\$ 15,052,730
Net increase (Decrease) in Fund Balance	\$ 5,483,409	\$ 1,664,240	\$ (7,827,475)	\$ (1,170,055)	\$ (1,610,831)	\$ (5,262,390)
Fund Balance- May 1	\$ 14,665,357	\$ 20,148,766	\$ 21,813,006	\$ 3,599,848	\$ 2,429,793	\$ 818,962
Fund Balance-April 30	\$ 20,148,766	\$ 21,813,006	\$ 13,985,531	\$ 2,429,793	\$ 818,962	\$ (4,443,428)

Village of Libertyville
 Summary of Revenues and Expenditures
 All Funds
 Fiscal Years Ending April 30, 2007-2009

Internal Service Funds			Fiduciary Funds			Total All Funds		
Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009	Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009	Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,140,664	\$ 7,005,505	\$ 7,011,500
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,967,381	\$ 5,200,990	\$ 5,428,505
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,060,689	\$ 3,172,235	\$ 3,234,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,718	\$ 332,700	\$ 332,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,105,192	\$ 2,178,820	\$ 2,233,290
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,768	\$ 179,690	\$ 69,700
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,016,039	\$ 1,731,400	\$ 1,927,800
\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 213,828	\$ 251,750	\$ 369,750
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,314,309	\$ 1,233,615	\$ 1,329,500
\$ 256,754	\$ 258,000	\$ 256,000	\$ -	\$ -	\$ -	\$ 1,129,577	\$ 1,156,000	\$ 1,148,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,747,921	\$ 2,034,920	\$ 2,050,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 346,029	\$ 12,500	\$ 10,000
\$ 1,381,635	\$ 1,488,780	\$ 1,415,115	\$ -	\$ -	\$ -	\$ 13,012,265	\$ 12,766,720	\$ 12,637,600
\$ 24,301	\$ 25,600	\$ 18,500	\$ 2,994,822	\$ 1,950,000	\$ 1,500,000	\$ 4,087,095	\$ 3,021,905	\$ 2,198,150
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 1,901,014	\$ 1,987,570	\$ 2,036,000	\$ 1,901,014	\$ 1,987,570	\$ 2,036,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,046,085	\$ 569,305	\$ 576,735
\$ 91,097	\$ 74,900	\$ 47,200	\$ -	\$ -	\$ -	\$ 740,340	\$ 386,455	\$ 302,400
<u>\$ 1,753,787</u>	<u>\$ 1,857,280</u>	<u>\$ 1,746,815</u>	<u>\$ 4,895,836</u>	<u>\$ 3,937,570</u>	<u>\$ 3,536,000</u>	<u>\$ 47,263,914</u>	<u>\$ 43,222,080</u>	<u>\$ 42,894,930</u>
\$ 317,929	\$ 355,270	\$ 365,040	\$ -	\$ -	\$ -	\$ 1,664,465	\$ 1,490,365	\$ 1,611,020
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,282	\$ 139,045	\$ 115,795
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378,849	\$ 386,850	\$ 333,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 396,517	\$ 483,765	\$ 440,890
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,157,966	\$ 790,305	\$ 9,607,180
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,136,812	\$ 1,175,932	\$ 1,370,490
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,374	\$ 200,005	\$ 248,990
\$ 1,280,832	\$ 1,480,530	\$ 1,601,715	\$ -	\$ -	\$ -	\$ 10,568,746	\$ 11,335,655	\$ 15,199,900
\$ -	\$ -	\$ -	\$ 1,758,741	\$ 2,056,790	\$ 2,208,350	\$ 14,281,374	\$ 14,930,145	\$ 15,351,980
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,180,937	\$ 5,666,659	\$ 5,485,770
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,166,850	\$ 4,200,270	\$ 4,646,760
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435,268	\$ 467,415	\$ 465,310
<u>\$ 1,598,761</u>	<u>\$ 1,835,800</u>	<u>\$ 1,966,755</u>	<u>\$ 1,758,741</u>	<u>\$ 2,056,790</u>	<u>\$ 2,208,350</u>	<u>\$ 39,658,440</u>	<u>\$ 41,266,411</u>	<u>\$ 54,877,085</u>
\$ 155,026	\$ 21,480	\$ (219,940)	\$ 3,137,095	\$ 1,880,780	\$ 1,327,650	\$ 7,605,475	\$ 1,955,669	\$ (11,982,155)
\$ 791,245	\$ 946,271	\$ 967,751	\$ 30,832,032	\$ 33,969,127	\$ 35,849,907	\$ 49,888,482	\$ 57,493,957	\$ 59,449,626
<u>\$ 946,271</u>	<u>\$ 967,751</u>	<u>\$ 747,811</u>	<u>\$ 33,969,127</u>	<u>\$ 35,849,907</u>	<u>\$ 37,177,557</u>	<u>\$ 57,493,957</u>	<u>\$ 59,449,626</u>	<u>\$ 47,467,471</u>

Village of Libertyville
 Summary of Revenues and Expenditures
 Governmental Funds
 Fiscal Years Ending April 30, 2007-2009

	General Fund			Special Revenue Funds		
	Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009	Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009
Revenues						
Sales Tax	\$ 6,331,313	\$ 6,200,000	\$ 6,200,000			
Property Tax	\$ 4,657,929	\$ 4,902,410	\$ 5,118,000	\$ 49,532	\$ 47,330	\$ 45,900
Other Tax	\$ 2,184,328	\$ 2,307,780	\$ 2,345,000	\$ 876,361	\$ 864,455	\$ 889,000
Parking Fees	\$ 5,095	\$ 5,500	\$ 5,000	\$ 319,623	\$ 327,200	\$ 327,000
Fire District	\$ 2,105,192	\$ 2,178,820	\$ 2,233,290			
Other Intergovernmental	\$ 110,768	\$ 64,400	\$ 64,400	\$ -	\$ -	\$ -
Licenses & Permits	\$ 1,615,635	\$ 1,331,400	\$ 1,527,800			
Fines & Penalties	\$ 186,834	\$ 218,000	\$ 336,750			
Park & Recreation	\$ 1,314,309	\$ 1,233,615	\$ 1,329,500			
Franchise Revenue	\$ 616,069	\$ 640,000	\$ 640,000			
TIF Revenues						
Grant Revenue	\$ 346,029	\$ 12,500	\$ 10,000			
User Charges	\$ 1,058,280	\$ 1,074,100	\$ 1,096,625	\$ 302,953	\$ 321,600	\$ 341,500
Interest	\$ 567,096	\$ 492,000	\$ 300,000	\$ 60,912	\$ 68,705	\$ 57,750
Pension Contributions						
Transfers						
Miscellaneous	\$ 572,587	\$ 200,175	\$ 160,000	\$ 21,750	\$ 3,180	\$ 3,500
Total Revenues	\$ 21,671,464	\$ 20,860,700	\$ 21,366,365	\$ 1,631,131	\$ 1,632,470	\$ 1,664,650
Expenditures:						
Administration	\$ 1,346,536	\$ 1,135,095	\$ 1,245,980			
Boards & Commissions	\$ 111,282	\$ 139,045	\$ 115,795			
Legal	\$ 378,849	\$ 386,850	\$ 333,000			
Public Buildings	\$ 307,658	\$ 211,630	\$ 213,890			
Economic Development						
Community Development	\$ 1,136,812	\$ 1,175,932	\$ 1,370,490			
Parking	\$ 13,769	\$ 15,300	\$ 11,000	\$ 165,605	\$ 184,705	\$ 237,990
Public Works	\$ 2,073,733	\$ 2,143,600	\$ 2,212,620	\$ 366,369	\$ 788,360	\$ 735,220
Public Safety	\$ 12,210,654	\$ 12,502,000	\$ 12,748,895	\$ 311,979	\$ 371,355	\$ 394,735
Parks & Recreation	\$ 2,888,037	\$ 2,949,133	\$ 2,919,320			
Debt Service						
Other	\$ 184,773	\$ 190,330	\$ 194,500	\$ 250,495	\$ 277,085	\$ 270,810
Total Expenditures	\$ 20,652,103	\$ 20,848,915	\$ 21,365,490	\$ 1,094,448	\$ 1,621,505	\$ 1,638,755
Net increase (Decrease) in Fund Balance	\$ 1,019,361	\$ 11,785	\$ 875	\$ 536,683	\$ 10,965	\$ 25,895
Fund Balance- May 1	\$ 9,756,085	\$ 10,775,446	\$ 10,787,231	\$ 1,580,932	\$ 2,117,615	\$ 2,128,580
Fund Balance-April 30	\$ 10,775,446	\$ 10,787,231	\$ 10,788,106	\$ 2,117,615	\$ 2,128,580	\$ 2,154,475

Village of Libertyville
 Summary of Revenues and Expenditures
 Governmental Funds
 Fiscal Years Ending April 30, 2007-2009

Debt Service Funds			Capital Project Funds			Total Governmental Funds		
Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009	Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009	Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009
\$ 809,351	\$ 805,505	\$ 811,500			\$ -	\$ 7,140,664	\$ 7,005,505	\$ 7,011,500
\$ 228,378	\$ 225,310	\$ 239,125				\$ 4,935,839	\$ 5,175,050	\$ 5,403,025
						\$ 3,060,689	\$ 3,172,235	\$ 3,234,000
						\$ 324,718	\$ 332,700	\$ 332,000
						\$ 2,105,192	\$ 2,178,820	\$ 2,233,290
			\$ -	\$ 115,290	\$ 5,300	\$ 110,768	\$ 179,690	\$ 69,700
			\$ 400,404	\$ 400,000	\$ 400,000	\$ 2,016,039	\$ 1,731,400	\$ 1,927,800
						\$ 186,834	\$ 218,000	\$ 336,750
						\$ 1,314,309	\$ 1,233,615	\$ 1,329,500
			\$ 256,754	\$ 258,000	\$ 252,000	\$ 872,823	\$ 898,000	\$ 892,000
			\$ 3,747,921	\$ 2,034,920	\$ 2,050,000	\$ 3,747,921	\$ 2,034,920	\$ 2,050,000
					\$ -	\$ 346,029	\$ 12,500	\$ 10,000
			\$ 452,396	\$ 506,000	\$ 359,000	\$ 1,813,629	\$ 1,901,700	\$ 1,797,125
\$ 13,644	\$ 9,500	\$ 7,800	\$ 174,268	\$ 226,100	\$ 164,100	\$ 815,920	\$ 796,305	\$ 529,650
\$ 426,085	\$ 424,305	\$ 431,735	\$ 530,000	\$ 55,000	\$ 55,000	\$ 956,085	\$ 479,305	\$ 486,735
\$ -	\$ -	\$ -	\$ 11,888	\$ 20,200	\$ 15,200	\$ 606,225	\$ 223,555	\$ 178,700
<u>\$ 1,477,458</u>	<u>\$ 1,464,620</u>	<u>\$ 1,490,160</u>	<u>\$ 5,573,631</u>	<u>\$ 3,615,510</u>	<u>\$ 3,300,600</u>	<u>\$ 30,353,684</u>	<u>\$ 27,573,300</u>	<u>\$ 27,821,775</u>
						\$ 1,346,536	\$ 1,135,095	\$ 1,245,980
						\$ 111,282	\$ 139,045	\$ 115,795
						\$ 378,849	\$ 386,850	\$ 333,000
			\$ 88,859	\$ 272,135	\$ 227,000	\$ 396,517	\$ 483,765	\$ 440,890
			\$ 1,157,966	\$ 790,305	\$ 9,607,180	\$ 1,157,966	\$ 790,305	\$ 9,607,180
						\$ 1,136,812	\$ 1,175,932	\$ 1,370,490
						\$ 179,374	\$ 200,005	\$ 248,990
			\$ 302,851	\$ 592,630	\$ 1,028,000	\$ 2,742,953	\$ 3,524,590	\$ 3,975,840
						\$ 12,522,633	\$ 12,873,355	\$ 13,143,630
			\$ 113,117	\$ 332,910	\$ 296,265	\$ 3,001,154	\$ 3,282,043	\$ 3,215,585
\$ 1,460,931	\$ 1,450,660	\$ 1,486,560				\$ 1,460,931	\$ 1,450,660	\$ 1,486,560
						\$ 435,268	\$ 467,415	\$ 465,310
<u>\$ 1,460,931</u>	<u>\$ 1,450,660</u>	<u>\$ 1,486,560</u>	<u>\$ 1,662,793</u>	<u>\$ 1,987,980</u>	<u>\$ 11,158,445</u>	<u>\$ 24,870,275</u>	<u>\$ 25,909,060</u>	<u>\$ 35,649,250</u>
\$ 16,527	\$ 13,960	\$ 3,600	\$ 3,910,838	\$ 1,627,530	\$ (7,857,845)	\$ 5,483,409	\$ 1,664,240	\$ (7,827,475)
\$ 945,055	\$ 961,582	\$ 975,542	\$ 2,383,285	\$ 6,294,123	\$ 7,921,653	\$ 14,665,357	\$ 20,148,766	\$ 21,813,006
<u>\$ 961,582</u>	<u>\$ 975,542</u>	<u>\$ 979,142</u>	<u>\$ 6,294,123</u>	<u>\$ 7,921,653</u>	<u>\$ 63,808</u>	<u>\$ 20,148,766</u>	<u>\$ 21,813,006</u>	<u>\$ 13,985,531</u>

Village of Libertyville
 Summary of Revenues and Expenditures
 Enterprise Funds
 Fiscal Years Ending April 30, 2007-2009

	Water and Sewer Fund			Northwest Water and Sewer		
	Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009	Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009
Revenues						
Sales Tax						
Property Tax	\$ 31,542	\$ 25,940	\$ 25,480			
Other Tax						
Parking Fees						
Fire District						
Other Intergovernmental						
Licenses & Permits						
Fines & Penalties	\$ 26,994	\$ 23,750	\$ 23,000			
Park & Recreation						
Franchise Revenue						
TIF Revenues						
Grant Revenue						
User Charges	\$ 6,410,554	\$ 6,320,640	\$ 6,345,375	\$ 331,380	\$ -	\$ -
Interest	\$ 252,053	\$ 250,000	\$ 150,000	\$ -	\$ -	\$ -
Bond Proceeds						
Pension Contributions						
Transfers	\$ 90,000	\$ 90,000	\$ 90,000			
Miscellaneous	\$ 43,018	\$ 18,000	\$ 16,500			
Total Revenues	\$ 6,854,161	\$ 6,728,330	\$ 6,650,355	\$ 331,380	\$ -	\$ -
Expenditures:						
Administration						
Boards & Commissions						
Legal						
Public Buildings						
Economic Development						
Community Development						
Parking						
Public Works	\$ 6,204,640	\$ 6,208,175	\$ 9,086,985	\$ 340,321	\$ 122,360	\$ 535,360
Public Safety						
Parks & Recreation						
Debt Service	\$ 991,648	\$ 695,610	\$ 778,845			
Other						
Total Expenditures	\$ 7,196,288	\$ 6,903,785	\$ 9,865,830	\$ 340,321	\$ 122,360	\$ 535,360
Net increase (Decrease) in Fund Balance	\$ (342,127)	\$ (175,455)	\$ (3,215,475)	\$ (8,941)	\$ (122,360)	\$ (535,360)
Fund Balance- May 1	\$ 7,723,455	\$ 7,381,328	\$ 7,205,873	\$ (384,720)	\$ (393,661)	\$ (516,021)
Fund Balance-April 30	\$ 7,381,328	\$ 7,205,873	\$ 3,990,398	\$ (393,661)	\$ (516,021)	\$ (1,051,381)

Village of Libertyville
 Summary of Revenues and Expenditures
 Enterprise Funds
 Fiscal Years Ending April 30, 2007-2009

Sports Complex			Total Enterprise Funds		
Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009	Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009
			\$ -	\$ -	\$ -
			\$ 31,542	\$ 25,940	\$ 25,480
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ 26,994	\$ 23,750	\$ 23,000
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
\$ 3,075,067	\$ 3,055,600	\$ 3,079,985	\$ 9,817,001	\$ 9,376,240	\$ 9,425,360
\$ -	\$ -	\$ -	\$ 252,053	\$ 250,000	\$ 150,000
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ 90,000	\$ 90,000	\$ 90,000
\$ -	\$ 70,000	\$ 60,000	\$ 43,018	\$ 88,000	\$ 76,500
<u>\$ 3,075,067</u>	<u>\$ 3,125,600</u>	<u>\$ 3,139,985</u>	<u>\$ 10,260,608</u>	<u>\$ 9,853,930</u>	<u>\$ 9,790,340</u>
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ 6,544,961	\$ 6,330,535	\$ 9,622,345
			\$ -	\$ -	\$ -
\$ 2,179,783	\$ 2,384,616	\$ 2,270,185	\$ 2,179,783	\$ 2,384,616	\$ 2,270,185
\$ 1,714,271	\$ 2,054,000	\$ 2,381,355	\$ 2,705,919	\$ 2,749,610	\$ 3,160,200
			\$ -	\$ -	\$ -
<u>\$ 3,894,054</u>	<u>\$ 4,438,616</u>	<u>\$ 4,651,540</u>	<u>\$ 11,430,663</u>	<u>\$ 11,464,761</u>	<u>\$ 15,052,730</u>
\$ (818,987)	\$ (1,313,016)	\$ (1,511,555)	\$ (1,170,055)	\$ (1,610,831)	\$ (5,262,390)
\$ (3,738,887)	\$ (4,557,874)	\$ (5,870,890)	\$ 3,599,848	\$ 2,429,793	\$ 818,962
<u>\$ (4,557,874)</u>	<u>\$ (5,870,890)</u>	<u>\$ (7,382,445)</u>	<u>\$ 2,429,793</u>	<u>\$ 818,962</u>	<u>\$ (4,443,428)</u>

Village of Libertyville
 Summary of Revenues and Expenditures
 Internal Service Funds
 Fiscal Years Ending April 30, 2007-2009

	Fleet Service & Replacement			Technology Equip & Replacement			Total Internal Service		
	Fund			Fund			Funds		
	Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009	Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009	Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009
Revenues									
Sales Tax							\$ -	\$ -	\$ -
Property Tax							\$ -	\$ -	\$ -
Other Tax							\$ -	\$ -	\$ -
Parking Fees							\$ -	\$ -	\$ -
Fire District							\$ -	\$ -	\$ -
Other Intergovernmental							\$ -	\$ -	\$ -
Licenses & Permits							\$ -	\$ -	\$ -
Fines & Penalties	\$0	\$10,000	\$10,000				\$ -	\$ 10,000	\$ 10,000
Park & Recreation							\$ -	\$ -	\$ -
Franchise Revenue				\$ 256,754	\$ 258,000	\$ 256,000	\$ 256,754	\$ 258,000	\$ 256,000
TIF Revenues							\$ -	\$ -	\$ -
Grant Revenue							\$ -	\$ -	\$ -
Charges for Services	\$1,294,635	\$1,386,780	\$1,313,115	\$ 87,000	\$ 102,000	\$ 102,000	\$ 1,381,635	\$ 1,488,780	\$ 1,415,115
Interest	\$23,499	\$25,000	\$18,000	\$ 802	\$ 600	\$ 500	\$ 24,301	\$ 25,600	\$ 18,500
Pension Contributions									
Transfers							\$ -	\$ -	\$ -
Miscellaneous	\$68,797	\$52,900	\$25,000	\$ 22,300	\$ 22,000	\$ 22,200	\$ 91,097	\$ 74,900	\$ 47,200
Total Revenues	\$ 1,386,931	\$ 1,474,680	\$ 1,366,115	\$ 366,856	\$ 382,600	\$ 380,700	\$ 1,753,787	\$ 1,857,280	\$ 1,746,815
Expenditures:									
Administration				\$ 317,929	\$ 355,270	\$ 365,040	\$ 317,929	\$ 355,270	\$ 365,040
Boards & Commissions							\$ -	\$ -	\$ -
Legal							\$ -	\$ -	\$ -
Public Buildings							\$ -	\$ -	\$ -
Economic Development							\$ -	\$ -	\$ -
Community Development							\$ -	\$ -	\$ -
Parking							\$ -	\$ -	\$ -
Public Works	\$ 1,280,832	\$ 1,480,530	\$ 1,601,715				\$ 1,280,832	\$ 1,480,530	\$ 1,601,715
Public Safety							\$ -	\$ -	\$ -
Parks & Recreation							\$ -	\$ -	\$ -
Debt Service							\$ -	\$ -	\$ -
Other							\$ -	\$ -	\$ -
Total Expenditures	\$ 1,280,832	\$ 1,480,530	\$ 1,601,715	\$ 317,929	\$ 355,270	\$ 365,040	\$ 1,598,761	\$ 1,835,800	\$ 1,966,755
Net increase (Decrease) in Fund Balance	\$ 106,099	\$ (5,850)	\$ (235,600)	\$ 48,927	\$ 27,330	\$ 15,660	\$ 155,026	\$ 21,480	\$ (219,940)
Fund Balance- May 1	\$ 763,766	\$ 869,865	\$ 864,015	\$ 27,479	\$ 76,406	\$ 103,736	\$ 791,245	\$ 946,271	\$ 967,751
Fund Balance-April 30	\$ 869,865	\$ 864,015	\$ 628,415	\$ 76,406	\$ 103,736	\$ 119,396	\$ 946,271	\$ 967,751	\$ 747,811

Village of Libertyville
 Summary of Revenues and Expenditures
 Fiduciary Funds
 Fiscal Years Ending April 30, 2007-2009

	Police Pension Fund			Fire Pension Fund			Total Fiduciary Funds		
	Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009	Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009	Actual 2006-2007	Estimated 2007-2008	Budget 2008-2009
Revenues									
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	\$1,598,467	\$1,250,000	\$800,000	\$ 1,396,355	\$ 700,000	\$ 700,000	\$ 2,994,822	\$ 1,950,000	\$ 1,500,000
Pension Fund Contributions	\$1,121,240	\$1,167,500	\$1,190,000	\$ 779,774	\$ 820,070	\$ 846,000	\$ 1,901,014	\$ 1,987,570	\$ 2,036,000
Transfers							\$ -	\$ -	\$ -
Miscellaneous							\$ -	\$ -	\$ -
Total Revenues	\$ 2,719,707	\$ 2,417,500	\$ 1,990,000	\$ 2,176,129	\$ 1,520,070	\$ 1,546,000	\$ 4,895,836	\$ 3,937,570	\$ 3,536,000
Expenditures:									
Administration							\$ -	\$ -	\$ -
Boards & Commissions							\$ -	\$ -	\$ -
Legal							\$ -	\$ -	\$ -
Public Buildings							\$ -	\$ -	\$ -
Economic Development							\$ -	\$ -	\$ -
Community Development							\$ -	\$ -	\$ -
Parking							\$ -	\$ -	\$ -
Public Works							\$ -	\$ -	\$ -
Public Safety	\$ 1,085,957	\$ 1,268,820	\$ 1,313,000	\$ 672,784	\$ 787,970	\$ 895,350	\$ 1,758,741	\$ 2,056,790	\$ 2,208,350
Parks & Recreation							\$ -	\$ -	\$ -
Debt Service							\$ -	\$ -	\$ -
Other							\$ -	\$ -	\$ -
Total Expenditures	\$ 1,085,957	\$ 1,268,820	\$ 1,313,000	\$ 672,784	\$ 787,970	\$ 895,350	\$ 1,758,741	\$ 2,056,790	\$ 2,208,350
Net increase (Decrease) in Fund Balance	\$ 1,633,750	\$ 1,148,680	\$ 677,000	\$ 1,503,345	\$ 732,100	\$ 650,650	\$ 3,137,095	\$ 1,880,780	\$ 1,327,650
Fund Balance- May 1	\$ 16,685,427	\$ 18,319,177	\$ 19,467,857	\$ 14,146,605	\$ 15,649,950	\$ 16,382,050	\$ 30,832,032	\$ 33,969,127	\$ 35,849,907
Fund Balance-April 30	\$ 18,319,177	\$ 19,467,857	\$ 20,144,857	\$ 15,649,950	\$ 16,382,050	\$ 17,032,700	\$ 33,969,127	\$ 35,849,907	\$ 37,177,557

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 2008-09 budget is a total of \$16,061,805 in capital expenditures. Of this total, \$1,183,675 are routine capital expenditures and \$14,878,130 are non-routine capital expenditures. Following is a summary of the major non-routine capital projects that have been funded in the 2008-09 budget.

Most of the capital improvement projects will not cause an increase or a decrease in the current year operating budgets. As infrastructure is improved and replaced, maintenance costs generally decrease which will lower operating costs. The only major capital expenditure that will increase operating budget substantially is the parking structure. Current estimates show an increase of maintenance of approximately \$50,000 per year beginning in the year after completion.

Major Non-Routine Capital Expenditures

Parking Improvements	\$8,472,500
Road System	\$1,426,500
Parks	\$210,800
Public Building	\$282,000
Sidewalk & Streetscape	\$134,000
Storm Sewer/Drainage	\$844,500
Sanitary System	\$1,655,360
Water System	\$1,279,570
Wastewater Treatment System	<u>\$572,900</u>
 TOTAL	 <u>\$14,878,130</u>

Capital Expenditures by Fund

Motor Fuel Tax	\$650,000
Capital Improvement Fund	\$978,500
Water & Sewer Fund	\$3,467,830
Park Improvement Fund	\$210,800
Tax Increment Financing Fund	\$9,289,000
Public Building Improvement	\$227,000
Fleet Equipment & Maintenance	<u>\$55,000</u>
 TOTAL	 <u>\$14,878,130</u>

Annual Road Improvement Program **\$1,426,500**

Impact on Operating Budget –Reduction <\$10,000

Lake Stree Reconstruction	\$650,000
Butterfield Road lighting & Signal Improvement	\$6,500
Lake Street Engineering.....	\$120,000
Lake Street Bridge Replacement	\$650,000

Parking Improvements **\$8,472,500**

Impact on Operating Budget –Increase >\$50,000 in future budgets

Engineering & Surveying	\$312,500
Monument Signs	\$10,000
Underground Utilities	\$150,000
Parking Structure	\$8,000,000

Park Improvements **\$210,800**

Impact on Operating Budget –Decrease <\$10,000

Playground Improvements	\$116,600
Butler Lake Improvement	\$60,000
Parks Space Study & Design	\$30,000
Landscape Improvements	\$4,200

Buildings **\$227,000**

Impact on Operating Budget –Decrease <\$10,000

Sprinkler System Upgrade	\$6,000
Board Room Carpentry & Painting.....	\$15,500
Elevator Upgrade	\$15,000
HVAC Replacement	\$149,000
Carpet Replacement	\$28,500
Misc.....	\$13,000

Sidewalk & Streetscape	\$134,000
Impact on Operating Budget –Increase in Median Maint >\$10,000	
Streetscape Landscaping	\$25,000
Fencing & Banners	\$25,000
Sidewalk Replacement.....	\$5,000
Butterfield Road Sidewalk.....	\$4,000
Drake/Rockland to Dymond Road Path.....	\$35,000
Village Entryway Signage	\$20,000
Petersen Road Streetscape Design	\$20,000
 Storm Sewer/Drainage	 \$844,500
Impact on Operating Budget –Decrease <\$10,000	
Second Street & Oak Spring Road.....	\$510,000
Oak Spring Ditch Reconstruction	\$190,000
Sewer Study	\$86,500
Chas. Brown Park Detention Improvement	\$50,000
Red Top Retention Pond Repair	\$8,000
 Sanitary System	 \$1,655,360
Impact on Operating Budget –Decrease <\$10,000	
Burr Ridge Relief Sewer	\$325,000
Repairs & Rehabilitation.....	\$55,000
4 th & Broadway Relief Sewer	\$65,000
Carriage Hill Relief Sewer.....	\$65,000
Sewer Construction-South Rockland.....	\$700,000
Winchester Road Sewer	\$445,360
 Water System	 \$1,279,570
Impact on Operating Budget –Decrease <\$10,000	
Seventh Avenue	\$350,000
Engineering	\$30,000
Well Capacity Study	\$45,000
Main Installation –South Rockland	\$528,000
Butterfield Road.....	\$45,300
Meters & Valves	\$116,270
Demolish Water Storage Tank- Petersen Rd	\$50,000
Contingency	\$75,000
Parking Lot Water Main Extension	\$40,000
 Wastewater Treatment	 \$572,900
Impact on Operating Budget –Decrease <\$10,000	
Electrical Upgrades	\$136,300
Lagoon Cleaning.....	\$236,000
Engineering.....	\$25,000
Aeration Tank Diffusers	\$50,000
Gate Replacement for Wetwell.....	\$113,000
Primary Tank Drive	\$12,600

Village of Libertyville
Public Works Department
Budget Year 2008-09

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.

Detail: Construction on the Garfield Avenue federal-aid project was completed in September 2007. The 2007 street/alley pavement rehabilitation program (Project # 0605) is funded through a combination of MFT and CIF funds, and was completed in September 2007.

The 2008 Lake Street Reconstruction will be jointly funded from MFT and CIF.

Operating

Budget Impact: Pavement maintenance expenses on these streets will be reduced.

Previous Year Budget: \$805,000

Year End Estimate: \$725,300

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. Project 0502, Fourth Ave. IL 176 - Valley Park	\$0	\$0	\$0	\$0	\$0
2. Project 0503, Garfield Ave. Greentree Pkwy- Austin Av Construction cost share	\$245,000	\$223,000	\$0	\$0	\$0
3. Project 0605, Homewood Drive	\$440,000	\$440,300	\$0	\$0	\$0
Interlaken Lane	\$85,000	\$42,000	\$0	\$0	\$0
Maywood Ct.	\$35,000	\$20,000	\$0	\$0	\$0
4. Project 0801, Lake Street Reconstruction	\$0	\$0	\$466,000	\$466,000	\$650,000
	\$805,000	\$725,300	\$466,000	\$466,000	\$650,000

Village of Libertyville
Public Works Department
Budget Year 2008-09

Fund: Water & Sewer Capital Improvements

Account No. 20-05-00-0-750

Description: **Waste Water Treatment (WWTP) Facility Capital Improvements**

Purpose: Planned construction or replacement items to upgrade, replace or install new facilities.

Detail: The list below is prioritize from past and current annual Facility Inspections. Costs were prepared by staff research along with assistance from Rezek Engineering.

1. Electrical improvements to replace deteriorated controls/switchgear at the plant pump station.
2. Excess lagoon solids showing signs impacting Effluent quality to upflows, sand filters and plant discharge
3. Replacement of deteriorated components in two circular upflow clarifier tanks .
Bids for this project were opened but rejected in 2006 because the budget was significantly exceeded. Re-evaluated tank needs and determined a higher budget amounts was needed.
4. Purchase and install replacement diffuser membranes. Suggested life of membranes is 10 years we are into our 14th year. Should provide more energy efficient oxygen transfer to aeration biological process.
5. Gate solution needed to be able to isolate screw pumps for maintenance of lower bearings and supports.
6. Replace tertiary pump control system. Perform maintenance on plant's main and building breakers and wiring.

Operating
Budget Impact:

Previous Year Budget: \$551,500
Year End Estimate: \$198,500

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. <u>Electrical Upgrades to WWTP Control</u>					
a. Emergency power switchgear	\$0	\$0	\$40,000	\$40,000	\$40,000
b. Pattersen pump VFD and control system install	\$0	\$0	\$65,000	\$65,000	\$65,000
2. Lagoon Cleaning	\$0	\$0	\$236,000	\$236,000	\$236,000
3. Engineering to Replace weirs effluent troughs rakes on Upflow Clarifiers	\$275,000	\$0	\$565,000	\$25,000	\$25,000
4. Aeration Tanks diffusers	\$0	\$0	\$50,000	\$50,000	\$50,000
5. Address Gate replacement for screw pump wetwell.	\$30,000	\$0	\$113,000	\$113,000	\$113,000
6. <u>Electrical Improvements</u>	\$51,500	\$0	\$0	\$0	
a. (B) Tertiary pump level controls	\$0	\$0	\$7,500	\$7,500	\$7,500
b. Trouble shoot Elect issues with main process panel	\$0	\$2,500	\$0	\$0	
c. Main Power Distribution breaker and wiring maintenance	\$0	\$0	\$23,800	\$23,800	\$23,800
7. Roof replacement/repairs and related brick work Brick work estimated @ \$30,000	\$150,000	\$150,000	\$0	\$0	\$0
8. Primary Tank Dive	\$15,000	\$15,000	\$0	\$0	\$12,600
9. Clarifier Components Install replacement Wear shoes Sprockets and shaft sleeves	\$30,000	\$31,000	\$0	\$0	\$0
	\$551,500	\$198,500	\$1,100,300	\$560,300	\$572,900

Village of Libertyville
Public Works Department
Budget Year 2008-09

Fund: Water & Sewer Capital Improvements

Account No. 20-05-00-0-761

Description: **Water Main Improvements.**

Purpose: Replacement of water mains that are deteriorating and thus not providing reliable service, or replacement to provide more flow capacity, or extensions of water mains to service new areas.

Detail: Construction on Project 0609 was essentially complete by early Spring 2007. \$30,000 was carried over into the 07-08 FY for completion of parkway restoration along Crane Boulevard and Deer Trail Lane. The Seventh Avenue water main replacement is anticipated to be bid in March 2008, with construction beginning in April. Design and construction engineering being provided by staff.

Replace deteriorated 6" watermain along entire length of Woodland Avenue with new 8" DIWM
New water services will be 1-1/2" diameter.

Operating

Budget Impact: Reduction in water main repair expenses, Water Fund, <\$10,000 per year.

Previous Year Budget: \$430,000
Year End Estimate: \$80,000

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. Project 0609, WM Replacement					
Crane: Butterfield to Dymond.	\$20,000	\$20,000	\$0	\$0	\$0
Deer Trail Drive	\$10,000	\$10,000	\$0	\$0	\$0
E. Golf at Country Club Dr., Re-connect Riverside Club House	\$0	\$0	\$0	\$0	\$0
2. Project 0701, WM Replacement					
Seventh Avenue: Lincoln Avenue to Valley Park Drive	\$400,000	\$50,000	\$350,000	\$350,000	\$350,000
3. Woodland Road WM Repl.					
Total Length (1,970 Ft.)	\$0	\$0	\$500,000	defer	defer
	\$430,000	\$80,000	\$850,000	\$350,000	\$350,000

Village of Libertyville
 Pubic Works Department
 Budget Year 2008-09

Fund: Water & Sewer Capital Improvements
 Account No. 20-05-00-0-763
 Description: **Rockland/Ames Watermain**
 Purpose: Engineering design work for WM replacement.
 Detail:

Budget Impact:

Previous Budget Year: \$0
 Year End Estimate: \$0

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. Engineering Design	\$0	\$0	\$0	\$0	\$30,000
	\$0	\$0	\$0	\$0	\$30,000

Village of Libertyville
 Pubic Works Department
 Budget Year 2008-09

Fund: Water & Sewer Capital Improvements

Account No. 20-05-00-0-775

Description: **Burr Ridge Court Relief Sewer**

Purpose: Install relief sewer around Burr Ridge Court.

Detail: Due to the sanitary sewer back-ups which occurred in March 2007, the design and construction of a sewer route that eliminates the flow from the Harding Lift Station through Burr Ridge Court will eliminate the back-ups in the future.

Budget Impact: >\$10,000 Reduction in Insurance Claims

Previous Budget Year: \$0

Year End Estimate: \$0

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. Design & Construction Engineering	\$0	\$0	\$75,000	\$75,000	\$75,000
2. Construction	\$0	\$0	\$250,000	\$250,000	\$250,000
	\$0	\$0	\$325,000	\$325,000	\$325,000

Village of Libertyville
Public Works Department
Budget Year 2008-09

Fund: Water & Sewer Capital Improvements

Account No. 20-05-00-0-776

Description: **Sanitary Sewer Repairs/Rehabilitation**

Purpose: 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.
Line segment and Manhole rehabilitation may include trenchless methodologies.
Sanitary sewers underlying streets which will be rehabilitated are investigated during the design phase.
Repairs needs which are identified are typically included as part the street rehabilitation contract.

Detail: New 12" Sanitary Relief Sewer along Fourth St. between Broadway to ChurchSt
to alleviate sewer backups along Broadway west of Fourth.
New 12" Sanitary Relief Sewer between Walnut St. and E. Winchester Rd.
to alleviate system overload from upstream flows.

Operating
Budget Impact: Minimal

Previous Year Budget: \$92,500

Year End Estimate: \$12,500

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. Sanitary sewer repairs on streets which are on the annual pavement rehab.	\$0	\$0	\$5,000	\$5,000	\$5,000
2. Sewer line and/or manhole repairs - various locations	\$25,000	\$0	\$25,000	\$25,000	\$25,000
3. Sewer Lining Various Locations	\$50,000	\$0	\$15,000	\$15,000	\$15,000
4. Televising	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
5. Consultant services, Flow Monitoring	\$7,500	\$2,500	\$0	\$0	\$0
6. 4th St./Broadway Sanitary Relief Sewer	\$0	\$0	\$65,000	\$65,000	\$65,000
7. Carriage Hill Relief Sewer between Walnut- Winchester Rd.	\$0	\$0	\$65,000	\$65,000	\$65,000
	\$92,500	\$12,500	\$185,000	\$185,000	\$185,000

Village of Libertyville
 Pubic Works Department
 Budget Year 2008-09

Fund: Water & Sewer Capital Improvements
 Account No. 20-05-00-0-778
 Description: **Well Supply Capacity Study**
 Purpose: To determine the backup capacity of the Village wells.

Detail: If we were to lose our water supply from Central Lake County Joint Action Water Agency, the Village would have approximately one days supply of water in storage for the Village. This study would analyze our water supply needs in the event of a CLCJAWA emergency and recommend the appropriate well capacities to cover our minimum water use needs.

Operating
 Budget Impact:

Previous Year Budget: \$0
 Year End Estimate: \$0

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. Well Supply Capacity Study	\$0	\$0	\$45,000	\$45,000	\$45,000
	\$0	\$0	\$45,000	\$45,000	\$45,000

Village of Libertyville
Public Works Department
Budget Year 2008-09

Fund: Water & Sewer Capital Improvements

Account No. 20-05-00-0-779

Description: **Water & Sewer River Crossing, South of Rockland Rd**

Purpose: Extend a new water line to ensure reliable service to the Oak's subdivision.
Provide sanitary sewer relief capacity south of Rockland Road by connecting to the Lake County interceptor sewer. The purpose is to prevent occasional sanitary sewer overflows.

Detail: These improvements are funded by a bond issue approved by the Village Board in 2006. Both the water and sewer mains will cross under the Des Plaines River, and approvals are necessary from the Lake County Forest Preserve, Lake County Public Works Dept. and the Army Corps of Engineers and/or the Illinois Dept. of Natural Resources. This is Project No. 0509. Preliminary planning and engineering was handled by Engineering staff. In August 2007, consulting engineering firms were retained to provide design engineering services, and to co-ordinate project reviews and securing the necessary permits from the various regulatory agencies.

Operating
Budget Impact: Minimal.

Previous Year Budget: \$1,125,000
Year End Estimate: \$120,000

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. Preliminary Engineering and Survey expenses	\$0	\$15,000	\$8,000	\$8,000	\$8,000
2. Engineering Services:					
Design Phase	\$0	\$50,000	\$25,000	\$25,000	\$25,000
Construction Phase	\$0	\$5,000	\$95,000	\$95,000	\$95,000
3. Water main Construction	\$425,000	\$25,000	\$350,000	\$350,000	\$350,000
4. Sanitary Sewer Construction	\$700,000	\$0	\$700,000	\$700,000	\$700,000
5. Lake County Forest Preserve District Easement Fees	\$0	\$25,000	\$50,000	\$50,000	\$50,000
	\$1,125,000	\$120,000	\$1,228,000	\$1,228,000	\$1,228,000

Village of Libertyville
Public Works Department
Budget Year 2008-09

Fund: Water & Sewer Capital Improvements

Account No. 20-05-00-0-781

Description: **Butterfield Corridor Water Main and Sanitary Sewer Replacement**

Purpose: New or replacement water main and/or sanitary sewer on Butterfield Road and part of Winchester Road in conjunction with the Lake County pavement widening project. The County requires underground utilities to be relocated outside of the widened pavement.

Detail: Construction on the segment of Butterfield Road from Ridgewood Lane to IL Route 137 was begun in late 2006. The Village portion is designated as Project 0306. In accordance with the Village-County agreement, 95% of the Village's cost share was paid at the beginning of the project, in FY 2006-07. The remaining payment is expected to be made in FY 2008-09.

Operating
Budget Impact:

Previous year budget: \$0
Previous year estimate: \$0

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. 95% of Village share as part of LCDOT Fed-aid project:					
- Water Main construction	\$0	\$0	\$41,000	\$41,000	\$41,000
- Water Main removal	\$0	\$0	\$2,300	\$2,300	\$2,300
<i>(Note: Sanitary sewer on West Winchester Road budgeted in 25-00-790)</i>					
2. Construction engineering 4%	\$0		\$2,000	\$2,000	\$2,000
3. 315 Harding reimbursement for St/S conn., Proj. 0011	\$0				
	\$0	\$0	\$45,300	\$45,300	\$45,300

Village of Libertyville
 Pubic Works Department
 Budget Year 2008-09

Fund: Water & Sewer Capital Improvements

Account No. 20-05-00-0-788

Description: **Replacement Meters**

Purpose: Replacement of obsolete water meters with new Rockwell touch pad meters to improve metering accuracy and to conform to the computerized billing system.

Previous Year Budget: \$22,500
 Year End Estimate: \$22,500

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. 100 residential meters @ \$150 each.	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
2. Replacement of 5 commercial meters @ \$1,500 each.	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
3. Replace Meter heads \$90.00	\$0	\$0	\$5,400	\$54,770	\$54,770
4. Meter Replacement - New Construction (moved from H20 - 729)	\$0	\$0	\$2,000	\$2,000	\$2,000
	\$22,500	\$22,500	\$29,900	\$79,270	\$79,270

Village of Libertyville
Public Works Department
Budget Year 2008-09

Fund: Water & Sewer Capital Improvements
 Account No. 20-05-00-0-793
 Description: **Hydrants, Valves, & Misc.**
 Purpose: Replacement and/or installation of water line valves, hydrants, and related facilities.

Detail:
 The Water System Supervisor has a priority list of defective hydrants and valves that should be replaced. The 16" insertion valve is necessary to provide better isolation of the system when maintenance requires a shut-down on the 16" main. Removal of the two flusher valves on Homewood Avenue was done as part of the pavement reconstruction (Project No. 0605).

Operating Budget Impact: Should decrease maintenance expenses and possibly lost water, < \$2,000 per year.

Previous Year Budget: \$37,000
 Year End Estimate: \$21,600

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. Hydrants, valves, misc.	\$0	\$0	\$0	\$0	\$0
2. 10 Hydrant replacements w/ valve, \$1,500 ea	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
3. 5 valve replacements @ \$350	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750
4. Backfill mat'l, bedding, misc. restoration	\$3,250	\$3,150	\$3,250	\$3,250	\$3,250
5. 1-16" Valve insertion on Fifth St. south of Church Valve unavailable until 2008-09	\$17,000	\$0	\$17,000	\$17,000	\$17,000
6. Flusher valve removal on Homewood, Proj 0605.	\$0	\$1,700	\$0	\$0	\$0
	\$37,000	\$21,600	\$37,000	\$37,000	\$37,000

Village of Libertyville
 Pubic Works Department
 Budget Year 2008-09

Fund: Water & Sewer Capital Improvements

Account No. 20-05-00-0-796

Description: **Water Storage Tank Rehabilitation**

Purpose: Painting and repairs at Elevated Tanks, Engineering and Inspection Expenses. Rehabilitation or major expense at water system ground storage reservoirs and pump stations.

Detail: Cook and Winchester water tank bowls were painted in FY 07/08, including new Village logos. Funds are approved for the demolition of the abandoned concrete storage tank at Peterson Road at Industrial Drive. After demolition the property could be declared surplus and sold.

Operating
 Budget Impact: <\$1,000 per year in property maintenance expense at Industrial Drive.

Previous Year Budget: \$77,690
 Year End Estimate: \$77,600

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. Garfield Elev. Tank Painting Project 0603					
a. Engineering, Contract Doc.	\$0	\$0	\$0	\$0	\$0
b. Const Admin.	\$500				
c. Inspection, testing	\$0				
d. Painting & misc. repairs	\$22,190				
2. Re-paint Cook and Winchester tank bowls	\$55,000	\$77,600	\$0	\$0	\$0
3. Demolish Industrial Center Ground Storage Tank, Peterson Rd. @ Industrial Drive	\$40,000	deferred	\$50,000	\$50,000	\$50,000
	\$77,690	\$77,600	\$50,000	\$50,000	\$50,000

Village of Libertyville
 Pubic Works Department
 Budget Year 2008-09

Fund: Water & Sewer Capital Improvements

Account No. 20-05-00-0-799

Description: **Contingency**

Purpose: Water, Sewer and Wastewater Treatment Plant contingency funds for unexpected maintenance and repairs.

Detail: The WWTP account detail 2005-750 formerly had a separate contingency amount. It is proposed to use this account to cover contingencies for the complete system.

Operating Budget Impact: Unknown

Previous Year Budget: \$75,000

Year End Estimate \$50,000

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. Contingency funds for major infrastructure maint/repl.	\$75,000	\$50,000	\$75,000	\$75,000	\$75,000
	\$75,000	\$50,000	\$75,000	\$75,000	\$75,000

Village of Libertyville
Public Works Department
Budget Year 2008-09

Fund: Northwest Water & Sewer

Account No. 25-00-00-0-790

Description: **Sanitary Sewer Improvements**

Purpose: Sanitary sewer construction and/or replacement to provide capacity for growth in the northwest area. Funded by developer special connection fees assessed under Ord. 91-O-56.

Detail: Item 1 is a Village project to replace an existing 15" sewer with a new 21" diameter pipe. The sewer in Item 2 will replace existing 12" sewer and included is part of the Butterfield Road widening project. 95% of the estimated cost of this improvement was previously paid to the county in FY 06-07, with the remainder to be paid in FY 08-09. Item 3 is for US Route 45 Lift Station Replacement - Moved from WSCI Fund (20-05-777).

Operating

Budget Impact: Minimal, <\$1,000. The new pipe should reduce any groundwater infiltration and thus may reduce treatment expenses.

Previous Year Budget: \$380,000

Year End Estimate: \$32,360

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. W. Winchester Rd. 21" Sewer replacement Loyola Drive to the Cambridge N. Lift station Approx. 1,500 LF, Proj 0510.	\$380,000	\$0	\$425,000	\$425,000	\$425,000
2a. W. Winchester Rd. sewer replacement 18" & 21" dia. Pipe between Butterfield Rd. and Loyola Drive - Approx. 970 Ft. Project No. 0306, part of Lake County Butterfield Rd. Widening	\$0	\$0	\$20,000	\$20,000	\$20,000
2b. Construction Engineering (+/-4%)	\$0	\$0	\$360	\$360	\$360
3a. Design Engineering (RHMG)	\$0	\$27,600	\$0	\$0	\$0
3b. Topographic and Easement Boundary Survey (Jorgensen)	\$0	\$4,760	\$0	\$0	\$0
3c. Lift Station Replacement Construction and construction Engineering	\$0	\$0	\$250,000	\$0	\$0
	\$380,000	\$32,360	\$695,360	\$445,360	\$445,360

Village of Libertyville
Public Works Department
Budget Year 2008-09

Fund: TIF

Account No. 09-00-00-0-713

Description: **Streetscape Maintenance**

Purpose: Milwaukee Avenue Streetscape maintenance items maintained by the Parks and Recreation Department via contract services.

Detail:

Operating
Budget Impact: none

Previous Year Budget: \$44,400
Year End Estimate: \$44,400

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. Milwaukee Avenue Streetscape Maintenance	\$7,200	\$7,200	\$7,500	\$7,500	\$7,500
- Irrigation	\$500	\$500	\$500	\$500	\$500
- Plant Replacement	\$3,000	\$3,000	\$1,000	\$1,000	\$1,000
- Metra Island Plants	\$5,000	\$5,000	\$2,000	\$2,000	\$2,000
- Additional leaf/debris pickup	\$1,000	\$1,000	\$0	\$0	\$0
2. School St. Parking lot Pavement Maintenance	\$2,700	\$2,700	\$0	\$0	\$0
- Misc.					
3. Streetscape West Section					
- Lot Maintenance	\$0	\$0	\$0	\$0	\$0
- Brick paver repairs	\$0	\$0	\$0	\$0	\$0
- Walk Cleaning	\$0	\$0	\$0	\$0	\$0
4. Streetscape Landscaping	\$25,000	\$25,000	\$25,000	\$14,000	\$14,000
	\$44,400	\$44,400	\$36,000	\$25,000	\$25,000

Village of Libertyville
Public Works Department
Budget Year 2008-09

Fund: TIF
Account No. 09-00-00-0-770
Description: **Storm Sewer Improvements**
Purpose: Construction of storm sewer and storm water detention improvements.

Detail: Project 0508 is intended to alleviate street flooding problems at North Ave. and Third Street, and along Second Street north of E. Church St., in particular adjacent to 515 N. Second, and also at the intersection of Second St/Oak Spring Road/Appley Avenue. A relief sewer, diversion sewer, or some combination thereof is needed, along with an improved outlet into the flood plain north of the Metra Railroad ROW.

In August, Devery Engineering was retained to conduct a study of the drainage system, to identify and quantify the deficiencies in the system, evaluate various alternatives, and make recommendations for the most cost-effective steps to be implemented to address the problem. The report will be finalized by February 2008, however, preliminary cost estimates for recommended improvements have been developed.

Funding is requested in FY 2008-09 for engineering design and construction of the most critical improvements identified. Easements and railroad license will be required for Item 2B.

Operating

Budget Impact: Reduced street and storm sewer maintenance, <\$1,500 per year.

Previous Year Budget: \$615,000
Year End Estimate: \$20,000

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. Second Street/North Avenue Relief sewer. Project 0508. Preliminary engineering, survey, ROW/easement acquisition	\$15,000	\$20,000	\$0	\$0	\$0
Construction	\$600,000	\$0	\$0	\$0	\$0
2A. Second St. By-Pass Sewer and Oak Spring Road Outfall Sewer Replacement					
Engineering			\$60,000	\$60,000	\$60,000
Construction			\$450,000	\$450,000	\$450,000
2B. Oak Spring Road Ditch Reconstruction and Outfall Sewer Replacement					
Engineering			\$30,000	\$30,000	\$30,000
Construction			\$160,000	\$160,000	\$160,000
2C. Investigate 20" storm sewer to determine need for upgrade					
Clean & Televis			\$14,000	\$14,000	\$14,000
Analyze Data, Recommendatic			\$7,500	\$7,500	\$7,500
	\$615,000	\$20,000	\$721,500	\$721,500	\$721,500

Village of Libertyville
 Pubic Works Department
 Budget Year 2008-09

Fund: TIF

Account No. 09-00-00-0-774

Description: **Landscape & Streetscape Projects**

Purpose: Milwaukee Avenue and downtown side street streetscape, sidewalks, pavement, lighting, signal and landscape improvements.

Previous Year Budget: \$45,000

Previous Year Estimate: \$40,000

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. Fence Installation around Landscape	\$40,000	\$40,000	\$20,000	\$10,000	\$10,000
2. Banners	\$5,000	\$0	\$15,000	\$15,000	\$15,000
	\$45,000	\$40,000	\$35,000	\$25,000	\$25,000

Village of Libertyville
 Pubic Works Department
 Budget Year 2008-09

Fund: TIF

Account No. 09-00-00-0-775

Description: **Water Main replacement/construction**

Purpose: Major improvements and extensions of public water main facilities.

Detail: Extend 10" water main located behind businesses east of Brainerd between Cook Avenue and Lake Street.
 The extension is intended to loop the existing dead-end main to mains on Brainerd Ave..
 The project must be coordinated with nearby parking improvements and development plans.

Operating
 Budget Impact: Minimal.

Previous Year Budget: \$40,000
 Year End Estimate \$4,500

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. West side parking lot water main extension	\$40,000	\$4,500	\$40,000	\$40,000	\$40,000
	\$40,000	\$4,500	\$40,000	\$40,000	\$40,000

Village of Libertyville
Public Works Department
Budget Year 2008-09

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: The lot on the east side of Milwaukee Avenue, south of School St., is in very poor condition. A preliminary plan has been prepared, however an agreement to use the land, either via lease or purchase, should be in place before detailed design and construction bids are authorized. In addition, the burial of existing overhead utilities must be coordinated. The construction of the West side parking structure is scheduled for FY 08-09.

Operating
Budget Impact: \$50,00 per year

Previous Year Budget: \$810,000
Year End Estimate: \$335,000

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. East & West Side Milwaukee Ave. lot Engineering, surveys	\$75,000	\$325,000	\$150,000	\$312,500	\$312,500
2. Monument Downtown Parking Signs	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
3. ComEd underground utilities in parking lot (carryover)	\$100,000	\$0	\$150,000	\$150,000	\$150,000
4. School Street parking lot entrance realignment	\$25,000	\$0	\$0	\$0	\$0
5. Reconstruction of East lot, north of Cook Ave.	\$600,000	\$0	\$0	\$0	\$0
6. Construction of West side Parking Structure (new)	\$0	\$0	\$8,000,000	\$8,000,000	\$8,000,000
	\$810,000	\$335,000	\$8,310,000	\$8,472,500	\$8,472,500

Village of Libertyville
 Pubic Works Department
 Budget Year 2008-09

Fund: TIF

Account No. 09-00-00-0-777

Description: **Sidewalk Replacement, Maintenance**

Purpose: Replacement of deteriorated sidewalk and brick pavers within the TIF District at various locations.

Previous Year Budget: \$5,000
 Year End Estimate: \$4,450

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. As above	\$5,000	\$4,450	\$5,000	\$5,000	\$5,000
	\$5,000	\$4,450	\$5,000	\$5,000	\$5,000

Village of Libertyville
Public Works Department
Budget Year 2008-09

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: - Repair damaged Headwall and 30" St.sewer pipe. Restoration, plant vegetative plantings. to correct severe soil erosion into the Red Top Plaza Retention Pond

- Nicholas-Dowden Storm Sewer: Replace 24" diameter pipe with 36" diameter to alleviate flooding along Crane Boulevard, W. Rockland Road, Carter Street and Garfield Avenue.

- W. Rockland & Ames - Repair 30" Storm Sewer where 6" watermain runs through center of pipe.

- Lake County Stormwater Management Commission (SMC) funding approvals in October and December, 2006. The source of Village funding is approximately \$36,000 as a fee-in-lieu-of detention from the Sherborne Subdivision. SMC has approved \$14,000 in WMB grant assistance, plus approximately 20 hours of SMC staff time. Improvements include water quality enhancements, removal of invasive plant species and outfall structure modification. The facility is located at the southwest portion of the park and serves a 458-acre drainage area tributary to the Seavy Ditch, Lake Charles, Indian Creek and the Des Plaines River.

- Flooding occurred on West Ellis during August 2007 on at least two occasions. An update of a previous study needed to determine which improvement would be best suited to address this condition. This would include at least a portion of design of the improvement, as well.

Item #'s 4, 5, 6 & 7 added for 2008-09.

Operating

Budget Impact: Reduction of H&B funded overtime and storm water pump maintenance expense estimated at >\$5,000 per year in FY 08-09.

Previous Year Budget: \$205,000

Year End Estimate: \$216,900

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. Lange Ct. - W. Cook Ave Approx 850 LF Storm Sewer Project 0309	\$155,000	\$207,000	\$0	\$0	\$0
2. Chas. Brown Park Detention Facility Improvements Engineering Study & Design (study done by Christopher Burke)	\$50,000	\$0	\$120,000	\$50,000	\$50,000
3. Storm Sewer & Inlet, Sandstone Dri (Completed October 2007)	\$0	\$9,900	\$0	\$0	\$0
4. Red Top Plaza Retention Pond repairs to headwall/ landscaping (new)	\$0	\$0	\$8,000	\$8,000	\$8,000
5. Nicholas-Dowden Storm Sewer Replace 24" dia. with 36" dia. (new)	\$0	\$0	\$900,000	\$0	\$0
6. West Ellis Storm water study	\$0	\$0	\$65,000	\$65,000	\$65,000
	\$205,000	\$216,900	\$1,093,000	\$123,000	\$123,000

Village of Libertyville
Public Works Department
Budget Year 2008-09

Fund: Capital Improvement Fund

Account No. 40-00-00-0-777

Description: **Butterfield Road sidewalks, lighting, signal improvements.**

Purpose: Village expenses associated with the relocation, modification, replacement or installation of sidewalks, lighting, traffic signals or other Village-maintained, non-utility infrastructure done in conjunction with the Lake County project to reconstruct and widen Butterfield Rd.

Detail: Construction of the segment from Ridgewood Ln. to IL Route 137 began in late 2006. Per the Village-County agreement, 95% of the Village's share of project costs was paid in at the time of contract award. Final payment is anticipated to be made in FY 2008-09. This is designated as Project 0306.

Operating Budget Impact: Miscellaneous
None in FY 2007-08. Expected additional budget impacts in FY 2008-09 are as follows:
H&B Account 0102030713, Median Maintenance, \$4,000/year
H&B Account 0102030731, Signal Maintenance, \$2,000/year for St. William/Virginia signals at Butterfield Road.

Previous Year Budget: \$0
Year End Estimate: \$0

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
Village share of costs for non-utility items:					
1. Sidewalks & retaining walls	\$0	\$0	\$4,000	\$4,000	\$4,000
2. Landscape median, soil, plantings irrigation system	\$0	\$0	\$3,000	\$3,000	\$3,000
3. Traffic Signal: Virginia Ave./St. William Drive and IL 137	\$0	\$0	\$3,000	\$3,000	\$3,000
4. Construction Eng (4%)	\$0	\$0	\$500	\$500	\$500
	\$0	\$0	\$10,500	\$10,500	\$10,500

Village of Libertyville
 Pubic Works Department
 Budget Year 2008-09

Fund: Capital Improvement Fund

Account No. 40-00-00-0-781

Description: **Professional Engineering Services for pavement rehabilitation projects on Federal-Aid eligible streets.**

Purpose: Consultant engineering expenses for improvements on Village collector routes which have been designated as eligible for Federal funding (FAU)

Detail: Item # 1 Rehabilitation work on Garfield Avenue began in April and was completed in September. Ciorba Group was awarded the contract in the amount of \$74,685 to provide Phase III (Construction) Engineering services. It was anticipated last year that a portion of that contract would be paid in FY 2006-07, however, all expenses occurred in FY 2007-08. Garfield Avenue construction costs are charged to MFT.

Item # 2 Phase I (Project Development Report) and Phase II (Design) Engineering Services for Lake Street. Pavement rehabilitation/reconstruction between Butterfield Road and Milwaukee Avenue. Completion of Ph. I & II engineering is necessary before the project will be programmed for federal funding (which provides 70% of construction and construction engineering costs). Pavement rehabilitation/reconstruction costs are estimated to be in the range of \$1.15 - 1.25 million.

Operating Budget Impact: None (this account reflects engineering services only).

Previous Year Budget: \$61,000
 Year End Estimate: \$70,000

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. Garfield Ave. Ph. III Eng Proj 0503	\$61,000	\$70,000	\$0	\$0	\$0
2. Lake Street (<i>new</i>) Phase I & Phase II	\$0	\$0	\$120,000	\$120,000	\$120,000
	\$61,000	\$70,000	\$120,000	\$120,000	\$120,000

Village of Libertyville
Public Works Department
Budget Year 2008-09

Fund: Capital Improvement Fund

Account No. 40-00-00-0-782

Description: **Lake Street Bridge Replacement**

Purpose: Engineering and construction expenses for the replacement of the bridge structure and approach pavement to prepare plans and design/bidding documents for the replacement of the Lake Street culvert crossing at Butler Lake.
Construction expenses for the replacement structure and Lake Street approaches.

Detail: Phase 1 engineering was awarded to Graef, Anhalt, Schloemer Engineers in March 2005, and was completed in August 2006.

The FY 2007-08 budget figure anticipated completion of Phase II (Design) engineering, and a portion of the construction costs. Gewalt-Hamilton Engineers were retained in August 2007 to provide engineering services construction plans and bidding/contract documents, and to co-ordinate the necessary project reviews and permitting from the appropriate regulatory agencies. Completion of the design work, and bidding of the project is scheduled for this Spring, with construction to begin after the July 4 Park activities and be completed by school opening.

Operating

Budget Impact: None in FY 2007-08. Reduction in pavement and bridge maintenance, < \$1,000 per year, and increase in street light energy/maintenance, < \$1,000 per year, both in H&B Fund during FY 2008-09.

Previous Year Budget: \$180,000
Year End Estimate: \$32,000

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. Engineering Phase 2	\$80,000	\$32,000	\$0	\$0	\$0
2. Construction & Const. Engineering	\$100,000	\$0	\$650,000	\$650,000	\$650,000
	\$180,000	\$32,000	\$650,000	\$650,000	\$650,000

Village of Libertyville
Public Works Department
Budget Year 2008-09

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: Sidewalk on Homewood Drive between Linden and Laurel Avenue was construction in conjunction with pavement reconstruction (Project 0605). Sidewalks on W. Cook St. and Lange Court were constructed following completion of the storm sewer improvements on those streets. A connecting step path was also built from the west end of Cook St. to link the sidewalk with the asphalt pathway along Butler Lake

An asphalt pathway is proposed to extend from the Drake Street-Rockland Road intersection to Dymond Road. An easement will be needed across the property owned by School District 70.

Operating Miscellaneous

Budget Impact: None in FY 2008-09. Minimal increase in sidewalk maintenance over time.

Previous year budget: \$60,000
Year End estimate: \$67,000

	2007-08 2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1 Homewood Drive: Linden to Laurel Ave. (625 LF) Part of 2006 street program)	\$30,000	\$32,000	\$0	\$0	\$0
2. Lange Ct. and W. Cook Sidewalk extensions and stairway to Butler Lake path	\$30,000	\$35,000	\$0	\$0	\$0
3. Drake-to-Dymond Path Approx. 750 Ft.	\$0	\$0	\$35,000	\$35,000	\$35,000
	\$60,000	\$67,000	\$35,000	\$35,000	\$35,000

Village of Libertyville
 Pubic Works Department
 Budget Year 2008-09

Fund: Capital Improvement Fund

Account No. 40-00-00-0-785

Description: **Village Entry Way Signs**

Purpose: Replacement of existing Village entryway signs in the right-of-way.

Detail: Replace the entryway signs with those made of a different material and including the new Village logo.

Operating Budget Impact: None

Previous year budget: \$25,800

Year End Estimate: \$25,580

Miscellaneous

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. Village Entryway signs	\$25,800	\$25,580	\$20,000	\$20,000	\$20,000
	\$25,800	\$25,580	\$20,000	\$20,000	\$20,000

Village of Libertyville
 Pubic Works Department
 Budget Year 2008-09

Fund: Capital Improvement Fund

Account No. 40-00-00-0-789

Description: **Petersen Road**

Purpose: Streetscape design and traffic warrant study of Petersen Road.

Detail: Design of the streetscape design for medians along Petersen Road.
 Traffic warrant study at Petersen Road & Cass Avenue intersection.

Operating Budget Impact: Highways & Bridges account 0102030713 - Median Maintenance \$5500.

Previous year budget: \$15,000
 Year End Estimate: \$12,950

Miscellaneous

Item Description	2007-08 Budget	2007-08 Year End Estimate	2008-09 Request	Administrator's Recommendation	Approved Budget
1. Petersen Road Streetscape Design Streetscape Construction	\$10,000	\$10,000	\$20,000	\$20,000	\$20,000
2. Traffic Signal Warrant Study - Cass Avenue @ Petersen Road Project No. 0715	\$5,000	\$2,950	\$0	\$0	\$0
	\$15,000	\$12,950	\$20,000	\$20,000	\$20,000

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 2007 calendar year was \$1,203,544,687. 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 \$103,805,729. As of May 1, 2008, Libertyville had \$31,070,000 in debt which is below the maximum allowed.

Libertyville’s current bond rating is Aa1. The current population for the Village is 20,742 which results in a gross debt per capita as of May 1, 2008 of \$1,498. Of the ten outstanding debt issuances described below, one is partially paid by sources other than property tax and an additional seven are fully repaid by sources other than a general debt service property tax levy.

Summary of Current Debt Issues as of May 1, 2008

General Obligation Bonds, Series 1997

Original Issue Amount: \$1,000,000

Original Issue Date: December 15, 1997

Date of Maturity: December 15, 2017

Description: 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 1998

Original Issue Amount: \$3,695,000

Original Issue Date: December 15, 1998

Date of Maturity: December 15, 2008

Description: Bonds used to fund major road construction projects within Village. Financing is provided by general fund sales tax revenues.

General Obligation Bonds, Series 2000

Original Issue Amount: \$5,000,000

Original Issue Date: December 15, 2000

Date of Maturity: December 15, 2020

Description: Bonds used to purchase property for the Libertyville Sports Complex Facility. Financing is provided through revenues generated by the Libertyville Sports Complex.

General Obligation Limited Tax Bonds, Series 2000

Original Issue Amount: \$1,800,000

Original Issue Date: July 15, 2000

Date of Maturity: December 15, 2019

Description: Bonds used to construct addition to Adler Pool. Financing is provided by annual property tax levy.

General Obligation Bonds, Series 2001A

Original Issue Amount: \$5,290,000

Original Issue Date: November 1, 2001

Date of Maturity: November 1, 2013

Description: Bonds used to construct improvements to water system infrastructure. Financing is provided by water system revenues.

General Obligation Bonds, Series 2001

Original Issue Amount: \$17,800,000

Original Issue Date: May 15, 2001

Date of Maturity: December 15, 2020

Description: Bonds used to construct and furnish the Libertyville Sports Complex, including an indoor recreation facility, golf learning center and family entertainment center.. Financing is provided by Sports Complex revenues.

General Obligation Bonds, Series 2001B

Original Issue Amount: \$2,600,000

Original Issue Date: December 15, 2001

Date of Maturity: December 15, 2008

Description: Bonds used to construct two fire stations and an addition to the public works facility. Financing is provided by general fund sales tax revenues.

General Obligation Bonds, Series 2003

Original Issue Amount: \$2,025,000

Original Issue Date: December 15, 2003

Date of Maturity: December 15, 2010

Description: Bonds used to remodel municipal building for Police, Community Development and Engineering Departments use and for improvements to parks. Financing is provided by general fund sales tax revenues, incremental tax revenues from the Tax Increment Financing District, and annual property tax levy.

General Obligation Bonds, Series 2004

Original Issue Amount: \$2,435,000

Original Issue Date: December 15, 2004

Date of Maturity: December 15, 2020

Description: Bonds used refinance a taxable bond issue for construction of the Libertyville Sports Complex. Financing is being provided by revenues from the Sports Complex.

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.

Summary of Debt Outstanding and Fiscal Year 2008-2009 Debt Service Requirements

Debt Issuance Name	Original Issue Amount	Outstanding as of May 1, 2008	Principal Due 08/09	Interest Due 08/09	Total Due 08/09
General Obligation 1997	\$1,000,000	\$610,000	\$50,000	\$30,466	\$ 80,466
General Obligation 1998	\$3,695,000	\$435,000	\$435,000	\$16,312	\$451,312
General Obligation 2000	\$5,000,000	\$4,015,000	\$225,000	\$206,062	\$431,062
G.O. Limited Tax 2000	\$1,800,000	\$1,690,000	\$20,000	\$91,920	\$111,920
General Obligation 2001A	\$5,290,000	\$1,995,000	\$310,000	\$73,813	\$383,813
General Obligation 2000	\$17,800,000	\$15,910,000	\$935,000	\$783,612	\$1,718,612
General Obligation 2001B	\$2,600,000	\$405,000	\$405,000	\$15,188	\$420,188
General Obligation 2003	\$2,025,000	\$575,000	\$400,000	\$13,476	\$413,476
General Obligation 2004	\$2,435,000	\$2,435,000	\$125,000	\$103,378	\$228,378
General Obligation 2006	\$3,000,000	\$3,000,000	\$75,000	\$121,730	\$196,730
Total		\$31,070,000	\$2,980,000	\$1,455,957	\$4,435,957

VILLAGE OF LIBERTYVILLE
SCHEDULE OF BONDED DEBT RETIREMENT

Payments Due in Fiscal Year	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
\$1,000,000 General Obligation Bonds (1997)								
June	15,233 (i)	14,058 (i)	12,858 (i)	11,524 (i)	10,176 (i)	8,676 (i)	7,176 (i)	5,576 (i)
December	15,233 (i)	14,058 (i)	12,858 (i)	11,524 (i)	10,176 (i)	8,676 (i)	7,176 (i)	5,576 (i)
	50,000 (p)	50,000 (p)	55,000 (p)	55,000 (p)	60,000 (p)	60,000 (p)	65,000 (p)	70,000 (p)
\$3,695,000 General Obligation Bonds (1998)								
June	8,156 (i)							
December	8,156 (i)							
	435,000 (p)							
\$1,800,000 General Obligation Bonds (2000)								
June	45,960 (i)	45,304 (i)	44,516 (i)	43,598 (i)	39,923 (i)	35,985 (i)	31,878 (i)	27,400 (i)
December	45,960 (i)	45,304 (i)	44,516 (i)	43,598 (i)	39,923 (i)	35,985 (i)	31,878 (i)	27,400 (i)
	20,000 (p)	30,000 (p)	35,000 (p)	140,000 (p)	150,000 (p)	155,000 (p)	165,000 (p)	175,000 (p)
\$5,000,000 General Obligation Bonds (2000)								
June	103,031 (i)	97,266 (i)	91,244 (i)	84,838 (i)	78,175 (i)	71,128 (i)	63,825 (i)	56,100 (i)
December	103,031 (i)	97,266 (i)	91,244 (i)	84,838 (i)	78,175 (i)	71,128 (i)	63,825 (i)	56,100 (i)
	225,000 (p)	235,000 (p)	250,000 (p)	260,000 (p)	275,000 (p)	285,000 (p)	300,000 (p)	320,000 (p)
\$17,800,000 General Obligation Bonds (2001)								
June	391,806 (i)	371,353 (i)	349,528 (i)	326,691 (i)	300,441 (i)	273,066 (i)	244,441 (i)	214,500 (i)
December	391,806 (i)	371,353 (i)	349,528 (i)	326,691 (i)	300,441 (i)	273,066 (i)	244,441 (i)	214,500 (i)
	935,000 (p)	970,000 (p)	1,015,000 (p)	1,050,000 (p)	1,095,000 (p)	1,145,000 (p)	1,195,000 (p)	1,255,000 (p)
\$2,600,000 Refunding Bonds (2001B)								
June	7,594 (i)							
December	7,594 (i)							
	405,000 (p)							
\$2,025,000 General Obligation Refunding Bonds (2003)								
June	6,738 (i)	2,338 (i)	1,088 (i)					
December	6,738 (i)	2,338 (i)	1,088 (i)					
	400,000 (p)	100,000 (p)	75,000 (p)					
\$2,435,000 General Obligation Refunding Bonds (2004)								
June	51,689 (i)	49,126 (i)	46,256 (i)	43,386 (i)	40,209 (i)	36,826 (i)	33,136 (i)	29,100 (i)
December	51,689 (i)	49,126 (i)	46,256 (i)	43,386 (i)	40,209 (i)	36,826 (i)	33,136 (i)	29,100 (i)
	125,000 (p)	140,000 (p)	140,000 (p)	155,000 (p)	165,000 (p)	180,000 (p)	195,000 (p)	195,000 (p)
Sub Total Interest								
	1,260,414	1,158,890	1,090,980	1,020,074	937,848	851,362	760,912	665,500
Sub Total Principal								
	2,595,000	1,525,000	1,570,000	1,660,000	1,745,000	1,825,000	1,920,000	2,015,000
Total G.O. Debt Service								
	3,855,414	2,683,890	2,660,980	2,680,074	2,682,848	2,676,362	2,680,912	2,680,500
\$5,290,000 Water/Sewer Alt Refunding (2001A)								
May	39,774 (i)	34,039 (i)	28,244 (i)	21,844 (i)	15,144 (i)	7,969 (i)		
November	34,039 (i)	28,244 (i)	21,844 (i)	15,144 (i)	7,969 (i)	- (i)		
	310,000 (p)	305,000 (p)	320,000 (p)	335,000 (p)	350,000 (p)	375,000 (p)		
\$3,000,000 Water/Sewer Bond (2006)								
May	61,596 (i)	60,134 (i)	58,574 (i)	56,895 (i)	55,216 (i)	53,416 (i)	51,516 (i)	46,900 (i)
November	60,134 (i)	58,574 (i)	56,895 (i)	55,216 (i)	53,416 (i)	51,516 (i)	46,916 (i)	42,000 (i)
	75,000 (p)	80,000 (p)	85,000 (p)	85,000 (p)	90,000 (p)	95,000 (p)	230,000 (p)	240,000 (p)
Sub Total Interest								
	195,543	180,991	165,557	149,099	131,746	112,902	98,433	88,900
Sub Total Principal								
	385,000	385,000	405,000	420,000	440,000	470,000	230,000	240,000
Total Waterworks/Sewerage Debt Service								
	580,543	565,991	570,557	569,099	571,746	582,902	328,433	328,900
TOTAL INTEREST								
	1,455,957	1,339,881	1,256,537	1,169,173	1,069,594	964,264	859,345	754,400
TOTAL PRINCIPAL								
	2,980,000	1,910,000	1,975,000	2,080,000	2,185,000	2,295,000	2,150,000	2,255,000
TOTAL DEBT SERVICE								
	\$4,435,957	\$3,249,881	\$3,231,537	\$3,249,173	\$3,254,594	\$3,259,264	\$3,009,345	\$3,009,500

FULL TIME POSITIONS BY DEPARTMENT

Department	Position	06-07	07-08	08-09
<u>Administration</u>				
	Village Administrator	1	1	1
	Assistant Village Administrator	1	1	1
	Executive Secretary	1	1	1
	TOTAL	3	3	3
<u>Finance Department</u>				
	Director of Finance	1	1	1
	Assistant Director of Finance	1	0	0
	Accountant	1	0	0
	Senior Accountant	0	1	1
	Administrative Secretary	1	1	1
	Accounting Assistant	2	3	3
	Cashier/Receptionist	2	2	2
	MIS Coordinator	1	1	1
	TOTAL	9	9	9
<u>Community Development</u>				
	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	1	1	1
	Plan Reviewer	1	1	1
	Electrical Inspector	1	1	1
	Plumbing Inspector	1	1	1
	Code Compliance Inspector	1	1	0
	Code Compliance/Building Inspector	0	0	1
	Secretary	1	1	1
	<i>SUB-TOTAL</i>	<i>7</i>	<i>7</i>	<i>7</i>
<u>Public Building</u>	Building Maintenance Technician	1	1	1
	<i>SUB-TOTAL</i>	<i>1</i>	<i>1</i>	<i>1</i>
<u>Community Development</u>	TOTAL	13.0	13.0	13.0
<u>Public Works</u>				
	<u>Administration and Engineering</u>			
	Director of Public Works	1	1	1
	Administrative Secretary	1	1	1
	Assistant to the Director of Public Works	1	1	1
	Senior Project Engineer	1	1	1
	Project Engineer	2	2	2
	Engineering Inspector	1	1	1
	GIS Coordinator	1	1	1
	<i>SUB-TOTAL</i>	<i>8</i>	<i>8</i>	<i>8</i>

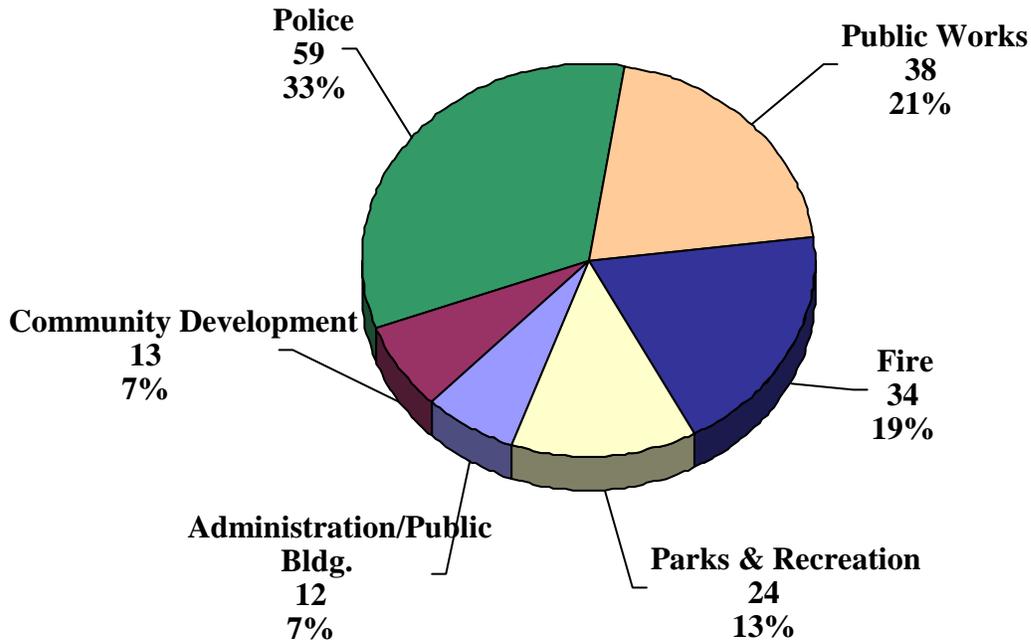
FULL TIME POSITIONS BY DEPARTMENT

Department	Position	06-07	07-08	08-09
<u>Streets and Utilities</u>				
	Streets & Utility Systems Superintendent	1	1	1
	Assist. Streets & Utility Systems Superintendent	1	1	1
	Secretary	1	1	1
	Public Works Team Leader	3	3	3
	Public Works Maintenance Technician	9	9	9
	Utility Technician	1	1	1
	Water System Supervisor	1	1	1
	Water System Operator	3	3	3
	Water Meter Technician	0	0	1
	<i>SUB-TOTAL</i>	20	20	21
<u>Fleet Services</u>				
	Fleet Services Superintendent	1	1	1
	Equipment Mechanic I	3	3	3
	<i>SUB-TOTAL</i>	4	4	4
<u>Wastewater Treatment Plant</u>				
	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>	5	5	5
<u>Public Works Department</u>	TOTAL	37.0	37.0	38.0
<u>Police Department</u>				
<u>Administration</u>				
	Police Chief	1	1	1
	Deputy Police Chief	2	2	2
	Police Lieutenant	1	1	1
	Administrative Secretary	1	1	1
	Telecommunicator/Records Supervisor	1	1	1
	Police Records Assistant	3	3	3
	Public Safety Telecommunicator	9	9	9
	<i>SUB-TOTAL</i>	18	18	18
<u>Patrol</u>				
	Police Lieutenant	3	3	3
	Police Sergeant	3	3	3
	Police Officers	25	26	26
	<i>SUB-TOTAL</i>	31	32	32
<u>Investigations</u>				
	Police Sergeant	1	1	1
	Police Officers	5	5	5
	<i>SUB-TOTAL</i>	6	6	6
<u>Community Service</u>				
	Public Service Officers	3	3	3
<u>Police Department</u>	TOTAL	58.0	59.0	59.0
<u>Fire Department</u>				
<u>Administration</u>				
	Fire Chief	1	1	1
	Assistant Fire Chief	1	1	1
	Administrative Secretary	1	1	1
	<i>SUB-TOTAL</i>	3	3	3

FULL TIME POSITIONS BY DEPARTMENT

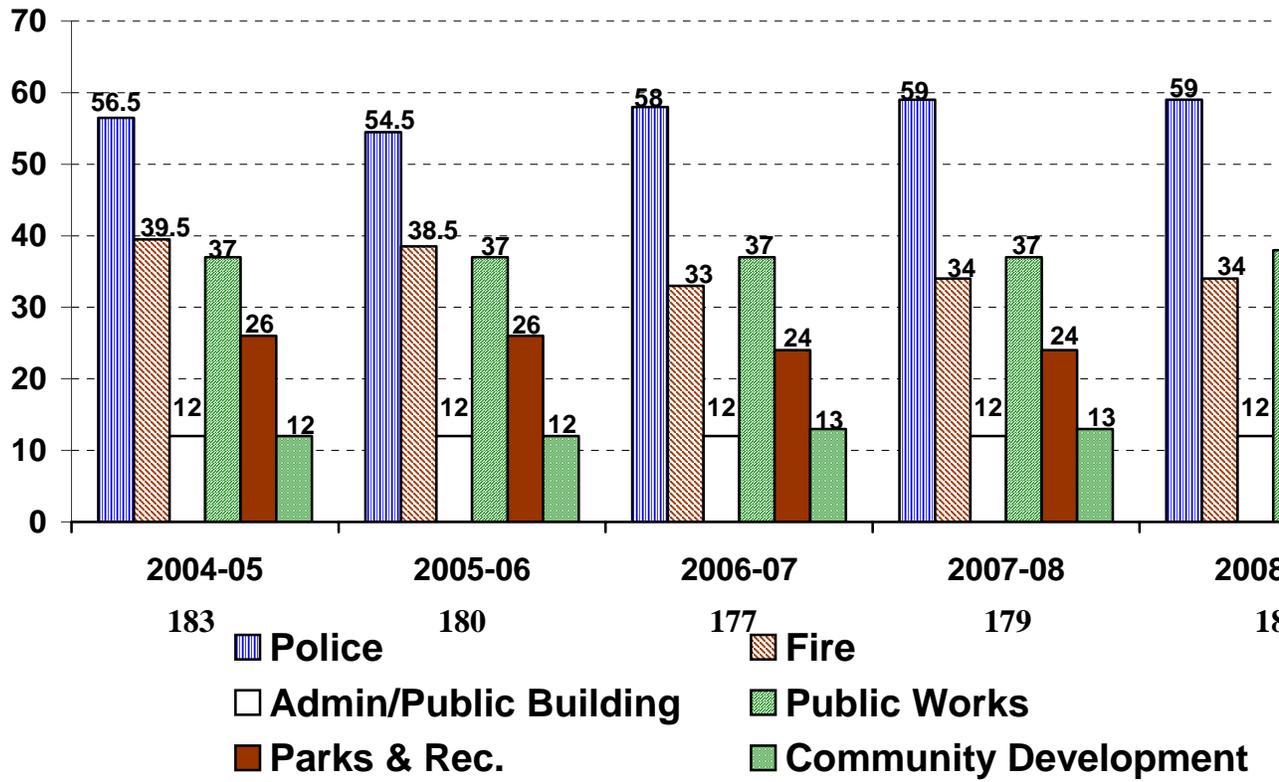
Department	Position	06-07	07-08	08-09
<u>Prevention</u>	Assistant Fire Chief	1	1	1
	Fire Lieutenant	0	0	0
	Secretary	1	1	1
	<i>SUB-TOTAL</i>	<u>2</u>	<u>2</u>	<u>2</u>
<u>Emergency Services</u>	Assistant Fire Chief	1	1	1
	Fire Lieutenant	7	7	7
	Firefighter/Paramedic	19	20	20
	<i>SUB-TOTAL</i>	<u>27</u>	<u>28</u>	<u>28</u>
<u>Support Services</u>	Assistant Fire Chief	1	1	1
<u>Fire Department</u>	TOTAL	33.0	34.0	34.0
<u>Parks and Recreation</u>				
<u>Recreation</u>	Director of Parks & Recreation	1	1	1
	Recreation Manager	1	1	1
	Parks & Recreation Business Manager	1	1	1
	Administrative Secretary	1	1	1
	<i>SUB-TOTAL</i>	<u>4</u>	<u>4</u>	<u>4</u>
<u>Parks</u>	Parks Superintendent	1	1	1
	Assistant Parks Superintendent	1	1	0
	Parks Equipment Supervisor	1	1	1
	Parks Grounds Technician	4	4	3
	Arborist	1	1	1
	Assistant Arborist	1	1	1
	Parks Facility Technician	1	1	1
	Golf Maintenance Specialist	1	1	1
	Golf Course Supervisor	1	1	1
	<i>SUB-TOTAL</i>	<u>12</u>	<u>12</u>	<u>10</u>
<u>Sports Complex</u>	Parks Grounds Technician	1	1	2
	Parks Facility Technician	2	2	2
	Parks Grounds Assistant	1	1	1
	Recreation Supervisor	4	4	5
	<i>SUB-TOTAL</i>	<u>8</u>	<u>8</u>	<u>10</u>
<u>Parks and Recreation</u>	TOTAL	24.0	24.0	24.0
<u>TOTAL OF ALL FULL TIME POSITIONS</u>		<u>177.0</u>	<u>179.0</u>	<u>180.0</u>

2008-2009 Village of Libertyville Authorized Full-Time Positions by Department



Department	2004-05	2005-06	2006-07	2007-08	2008-09
Administration/Finance	12	12	12	12	12
Community Development	12	12	13	13	13
Public Works	37	37	37	37	38
Police	56.5	54.5	58	59	59
Fire	39.5	38.5	33	34	34
Parks & Recreation	26	26	24	24	24

Village of Libertyville Authorized Full-Time Positions 2004-05 thru 2008-09



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 2008-09 Salary Plan
Salary Ranges Per Job Class - (Salary Range Order)**

Approved May 1, 2008 (3.25%)

Class Code	Occupational Job Families and Job Classes	Recommended			
		Salary Range	Minimum	Midpoint	Maximum
5001	Parks Grounds Assistant	8	\$31,169	\$38,959	\$46,752
7001	Cashier/Receptionist	8	\$31,169	\$38,959	\$46,752
4001	Police Records Assistant	11	\$33,565	\$41,956	\$50,347
1001	Secretary	14	\$36,146	\$45,182	\$54,219
4002	Public Service Officer	15	\$37,049	\$46,312	\$55,573
6001	Water Meter Technician	15	\$37,049	\$46,312	\$55,573
7002	Accounting Assistant	15	\$37,049	\$46,312	\$55,573
1002	Administrative Secretary	16	\$37,975	\$47,469	\$56,964
2001	Building Maintenance Technician	18	\$39,898	\$49,871	\$59,847
5002	Parks Grounds Technician	18	\$39,898	\$49,871	\$59,847
5003	Parks Facility Technician	18	\$39,898	\$49,871	\$59,847
5004	Assistant Arborist	18	\$39,898	\$49,871	\$59,847
6002	Public Works Maintenance Technician	18	\$39,898	\$49,871	\$59,847
4003	Public Safety Telecommunicator	19	\$40,895	\$51,118	\$61,343
6003	Utility Technician	19	\$40,895	\$51,118	\$61,343
5005	Parks Equipment Mechanic I	20	\$41,918	\$52,396	\$62,876
5006	Parks Grounds Specialist	20	\$41,918	\$52,396	\$62,876
5007	Parks Facility Specialist	20	\$41,918	\$52,396	\$62,876
5008	Recreation Supervisor	20	\$41,918	\$52,396	\$62,876
6004	WWTP Operator I	20	\$41,918	\$52,396	\$62,876
1003	Executive Secretary	21	\$42,965	\$53,707	\$64,449
5009	Arborist	23	\$45,141	\$56,426	\$67,710
5010	Golf Maintenance Specialist	23	\$45,141	\$56,426	\$67,710
5011	Turf Equipment Mechanic I	23	\$45,141	\$56,426	\$67,710
6005	Public Works Team Leader	23	\$45,141	\$56,426	\$67,710
6006	Equipment Mechanic I	23	\$45,141	\$56,426	\$67,710
6007	Water System Operator	23	\$45,141	\$56,426	\$67,710
6008	WWTP Operator II	23	\$45,141	\$56,426	\$67,710
6009	WWTP Equipment Technician	23	\$45,141	\$56,426	\$67,710
7003	Accountant	24	\$46,268	\$57,837	\$69,404
5012	Parks Equipment Supervisor	25	\$47,425	\$59,282	\$71,138
5013	Golf Maintenance Supervisor	25	\$47,425	\$59,282	\$71,138
6010	Equipment Mechanic II	25	\$47,425	\$59,282	\$71,138
2002	Code Compliance/Building Inspector	27	\$49,827	\$62,283	\$74,742
2003	Associate Planner	27	\$49,827	\$62,283	\$74,742
2004	Plumbing Inspector	27	\$49,827	\$62,283	\$74,742
2005	Electrical Inspector	27	\$49,827	\$62,283	\$74,742
2006	Building Inspector	27	\$49,827	\$62,283	\$74,742
6011	GIS Coordinator	27	\$49,827	\$62,283	\$74,742
6012	Assistant to the Director of Public Works	27	\$49,827	\$62,283	\$74,742

**Village of Libertyville
FY 2008-09 Salary Plan
Salary Ranges Per Job Class - (Salary Range Order)**

Approved May 1, 2008 (3.25%)

Class Code	Occupational Job Families and Job Classes	Recommended			
		Salary Range	Minimum	Midpoint	Maximum
6013	Engineering Inspector	28	\$51,073	\$63,839	\$76,608
2007	Plan Reviewer	30	\$53,658	\$67,073	\$80,488
5014	Recreation Manager	30	\$53,658	\$67,073	\$80,488
5015	Parks & Recreation Business Manager	30	\$53,658	\$67,073	\$80,488
6014	Water System Supervisor	30	\$53,658	\$67,073	\$80,488
7004	Senior Accountant	30	\$53,658	\$67,073	\$80,488
5016	Assistant Parks Superintendent	32	\$56,375	\$70,468	\$84,562
2008	Senior Planner	33	\$57,784	\$72,231	\$86,675
4004	Telecommunicator/Records Supervisor	33	\$57,784	\$72,231	\$86,675
6015	Assistant Streets & Utility Systems Superintendent	34	\$59,228	\$74,035	\$88,842
6016	Project Engineer	34	\$59,228	\$74,035	\$88,842
6017	Fleet Services Superintendent	35	\$60,709	\$75,886	\$91,064
2009	Economic Development Coordinator	35	\$60,709	\$75,886	\$91,064
7005	MIS Coordinator	35	\$60,709	\$75,886	\$91,064
3001	Fire Lieutenant	36	\$62,228	\$77,784	\$93,340
4005	Police Sergeant	36	\$62,228	\$77,784	\$93,340
5017	Parks Superintendent	37	\$63,784	\$79,728	\$95,675
6018	WWTP Superintendent	37	\$63,784	\$79,728	\$95,675
7006	Assistant Director of Finance	37	\$63,784	\$79,728	\$95,675
6019	Senior Project Engineer	38	\$65,378	\$81,721	\$98,067
2010	Building Commissioner	39	\$67,011	\$83,764	\$100,517
6020	Streets & Utility Systems Superintendent	40	\$68,686	\$85,858	\$103,031
3002	Assistant Fire Chief	41	\$70,403	\$88,004	\$105,607
4006	Police Lieutenant	41	\$70,403	\$88,004	\$105,607
4007	Deputy Police Chief	44	\$75,816	\$94,773	\$113,727
6021	Village Engineer	44	\$75,816	\$94,773	\$113,727
7007	Assistant Village Administrator	49	\$85,779	\$107,226	\$128,671
2011	Director of Community Development	50	\$87,925	\$109,907	\$131,888
5018	Director of Parks & Recreation	51	\$90,124	\$112,654	\$135,186
7008	Director of Finance	51	\$90,124	\$112,654	\$135,186
3003	Fire Chief	52	\$92,375	\$115,470	\$138,564
4008	Police Chief	52	\$92,375	\$115,470	\$138,564
6022	Director of Public Works	52	\$92,375	\$115,470	\$138,564
7009	Village Administrator	65	\$127,343	\$159,176	\$191,011

Village of Libertyville Salary Range Table

Approval May 1, 2008 (3.25%)

Salary Plan	Minimum	Midpoint	Maximum	Salary Range	Minimum	Midpoint	Maximum
1	\$26,220	\$32,775	\$39,330	34	\$59,228	\$74,035	\$88,842
2	\$26,876	\$33,595	\$40,313	35	\$60,709	\$75,886	\$91,064
3	\$27,547	\$34,436	\$41,322	36	\$62,228	\$77,784	\$93,340
4	\$28,237	\$35,297	\$42,356	37	\$63,784	\$79,728	\$95,675
5	\$28,943	\$36,179	\$43,415	38	\$65,378	\$81,721	\$98,067
6	\$29,667	\$37,082	\$44,499	39	\$67,011	\$83,764	\$100,517
7	\$30,408	\$38,009	\$45,613	40	\$68,686	\$85,858	\$103,031
8	\$31,169	\$38,959	\$46,752	41	\$70,403	\$88,004	\$105,607
9	\$31,947	\$39,933	\$47,921	42	\$72,165	\$90,204	\$108,245
10	\$32,747	\$40,933	\$49,120	43	\$73,969	\$92,460	\$110,952
11	\$33,565	\$41,956	\$50,347	44	\$75,816	\$94,773	\$113,727
12	\$34,404	\$43,004	\$51,605	45	\$77,712	\$97,142	\$116,570
13	\$35,265	\$44,081	\$52,895	46	\$79,655	\$99,569	\$119,483
14	\$36,146	\$45,182	\$54,219	47	\$81,647	\$102,060	\$122,470
15	\$37,049	\$46,312	\$55,573	48	\$83,688	\$104,610	\$125,532
16	\$37,975	\$47,469	\$56,964	49	\$85,779	\$107,226	\$128,671
17	\$38,926	\$48,656	\$58,386	50	\$87,925	\$109,907	\$131,888
18	\$39,898	\$49,871	\$59,847	51	\$90,124	\$112,654	\$135,186
19	\$40,895	\$51,118	\$61,343	52	\$92,375	\$115,470	\$138,564
20	\$41,918	\$52,396	\$62,876	53	\$94,685	\$118,355	\$142,028
21	\$42,965	\$53,707	\$64,449	54	\$97,053	\$121,315	\$145,579
22	\$44,040	\$55,049	\$66,060	55	\$99,479	\$124,350	\$149,218
23	\$45,141	\$56,426	\$67,710	56	\$101,967	\$127,459	\$152,948
24	\$46,268	\$57,837	\$69,404	57	\$104,516	\$130,644	\$156,773
25	\$47,425	\$59,282	\$71,138	58	\$107,128	\$133,910	\$160,692
26	\$48,611	\$60,764	\$72,918	59	\$109,805	\$137,257	\$164,711
27	\$49,827	\$62,283	\$74,742	60	\$112,552	\$140,689	\$168,827
28	\$51,073	\$63,839	\$76,608	61	\$115,364	\$144,207	\$173,048
29	\$52,350	\$65,436	\$78,524	62	\$118,250	\$147,812	\$177,374
30	\$53,658	\$67,073	\$80,488	63	\$121,206	\$151,507	\$181,809
31	\$55,000	\$68,750	\$82,499	64	\$124,236	\$155,294	\$186,353
32	\$56,375	\$70,468	\$84,562	65	\$127,343	\$159,176	\$191,011
33	\$57,784	\$72,231	\$86,675				

Midpoint %
2.50%

Range Spread
50.00%

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

Class Code	Occupational Job Families and Job Classes	FLSA
<u>Clerical and Office Series</u>		
1000	Clerical Support Group	
1001	Secretary	NE
1002	Administrative Secretary	NE
1003	Executive Secretary	NE
2000	Community Development Group	
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
3000	Fire Group	
3001	Fire Lieutenant	NE
3002	Assistant Fire Chief	E
3003	Fire Chief	E
4000	Police Group	
4001	Police Records Assistant	NE
4002	Public Service Officer	NE
4003	Public Safety Telecommunicator	NE
4004	Telecommunicator/Records Supervisor	NE
4005	Police Sergeant	NE
4006	Police Lieutenant	E
4007	Deputy Police Chief	E
4008	Police Chief	E
5000	Parks & Recreation Group	
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	Recreation Supervisor	E
5009	Arborist	NE
5010	Golf Maintenance Specialist	NE
5011	Turf Equipment Mechanic I	NE
5012	Parks Equipment Supervisor	E
5013	Golf Maintenance Supervisor	E
5014	Recreation Manager	E
5015	Parks & Recreation Business Manager	E
5017	Parks Superintendent	E
5018	Director of Parks & Recreation	E

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

Class Code	Occupational Job Families and Job Classes	FLSA
6000	Public Works Group	
6001	Water Meter Technncian	NE
6002	Public Works Maintenance Technician	NE
6003	Utility Technician	NE
6004	WWTP Operator I	NE
6005	Public Works Team Leader	NE
6006	Equipment Mechanic I	NE
6007	Water System Operator	NE
6008	WWTP Operator II	NE
6009	WWTP Equipment Technician	NE
6010	Equipment Mechanic II	NE
6011	GIS Coordinator	NE
6012	Assistant to the Director of Public Works	E
6013	Engineering Inspector	NE
6014	Water System Supervisor	NE
6015	Assistant Streets & Utility Systems Superintendent	E
6016	Project Engineer	E
6017	Fleet Services Superintendent	E
6018	WWTP Superintendent	E
6019	Senior Project Engineer	E
6020	Streets & Utility Systems Superintendent	E
6021	Village Engineer	E
6022	Director of Public Works	E
7000	Administrative Group	
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	Assistant Village Administrator	E
7008	Director of Finance	E
7009	Village Administrator	E

Village of Libertyville Part-Time Pay Scale-FY 08-09

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

Position	Hourly Pay Range	Department
Climbing Wall Attendant	*\$7.50-\$10.50/hour	Parks and Recreation
Desk Attendant	*\$7.50-\$10.50/hour	Parks and Recreation
Pro Shop/Range Attendant	*\$7.50-\$10.50/hour	Parks and Recreation
Babysitting Attendant	*\$7.50-\$10.50/hour	Parks and Recreation
Birthday Party Attendant	*\$7.50-\$10.50/hour	Parks and Recreation
Pool Attendant	*\$7.50-\$10.50/hour	Parks and Recreation
Pool Lifeguard	*\$7.50-\$10.50/hour	Parks and Recreation
Concessions Attendant	*\$7.50-\$10.50/hour	Parks and Recreation
Camp Counselor	*\$7.50-\$10.50/hour	Parks and Recreation
Seasonal Laborers	*\$7.50-\$10.50/hour	Parks and Recreation Public Works

***effective 7/1/08 \$7.50 rate is only for employees under age 18**

Meter Readers	\$7.75-\$15.50/hour	Public Works
P-O-C Firefighter	\$7.75-\$15.50/hour	Fire Department
Intern	\$7.75-\$15.50/hour	All Departments
Recreation Program Leader	\$7.75-\$15.50/hour	Parks and Recreation
Preschool Teacher	\$7.75-\$15.50/hour	Parks and Recreation
Office Assistant	\$7.75-\$20.50/hour	All Departments
Telecommunicator	\$7.75-\$20.50/hour	Police/Fire 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
P-O-C Sleeper	\$90.00/day	Fire Department

**VILLAGE OF LIBERTYVILLE
2007 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 2007 tax levy will be incorporated in the property tax bills property owners receive in 2008, and will be used by the Village to fund a portion of the 2008-09 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. Rather, the amount of the Village tax levy remains the same, and is spread over a greater total assessed valuation of property (which results in a decrease in the actual Village tax rate).

It is difficult to determine the amount of a tax levy due to the fact that the actual dollars collected from the 2007 tax levy are not received until fiscal year 2008-09, 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 2008-09 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 2007 Village Tax Levy

After reviewing optional levies, the Village Board is considering a 2007 net tax levy in the amount of \$5,106,863 which would include a levy of \$130,000 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 4.07% increase over the extended 2006 Village property tax levy of \$4,907,276. The Village Staff anticipates that the estimated 2007 levy would result in a property tax rate of \$0.425 which is less than the 2006 Village tax rate of \$0.435.

TAX LEVY COMPARISON - 2006 & 2007

FUND	2006 EXTENDED LEVY			2007 PROPOSED	
	LEVY	EXTENSION	RATE	LEVY	RATE
CORPORATE	838,000	834,581	0.074	875,000	0.073
FIRE	750,000	755,634	0.067	785,000	0.065
STREETS/BRIDGES*	732,000	508,808	0.045	530,000	0.044
PARKS	325,000	327,066	0.029	350,000	0.029
RECREATION	325,000	327,066	0.029	350,000	0.029
IMRF/FICA	375,000	372,178	0.033	385,000	0.032
Sub-Total General Fund	3,345,000	3,125,333	0.277	3,275,000	0.272
POLICE PENSION	841,000	845,859	0.075	860,000	0.072
FIRE PENSION	575,500	586,462	0.052	608,000	0.051
Sub-Total Pensions	1,416,500	1,432,321	0.127	1,468,000	0.122
Sub-total General & Pensions (Tax Cap)	4,761,500	4,557,654	0.404	4,743,000	0.394
TWP ROAD/BRIDGE	0	229,909	0.020	245,000	0.020
SRA	123,200	124,059	0.011	130,000	0.011
BONDS(See Below)	4,068,972	4,068,972	0.361	4,439,234	0.369
GROSS LEVY (Truth In Taxation)	8,953,672	8,980,594	0.796	9,557,234	0.795
BOND ABATEMENT	3,843,409	3,843,409	0.341	4,205,371	0.350
TWP ROAD/BRIDGE	212,000	229,909	0.020	245,000	0.020
NET VILLAGE LEVY	4,898,263	4,907,276	0.435	5,106,863	0.425

* For comparison purposes, the Township levies are combined.
The Village can expect approximately \$245,000 from the Townships for 2007.

BONDS	2006		2007	
	Levy	Extended	Levy	Extended
Sales Tax (1997 Alt Rev) Bolander	77,535	0	80,465	0
Sales Tax (1998 Alt Rev) Rd Improve	446,668	0	451,313	0
Adler Pool (2000 Ltd Tax Bonds)	107,445	111,865	111,658	111,658
Sports Complex (2000 Alt Rev) Land	432,081	0	431,063	0
Sports Complex (2001 Alt Rev) Construction	1,514,238	0	1,718,613	0
Water/Sewer Ref (2001A Alt Rev)	374,623	0	383,813	0
Sales Tax (2001B Alt Rev)	418,838	0	420,188	0
Park Imp (2003A Ltd Tax Ref Bonds)	109,205	113,698	122,205	122,205
Sales Tax (2003B Alt Rev Ref Bonds)	286,770	0	291,270	0
Sports Complex (2004 Refunding)	103,378	0	228,378	0
Water/Sewer (2006 Alt Revenue)	198,193	0	200,268	0
	4,068,972	225,563	4,439,234	233,863

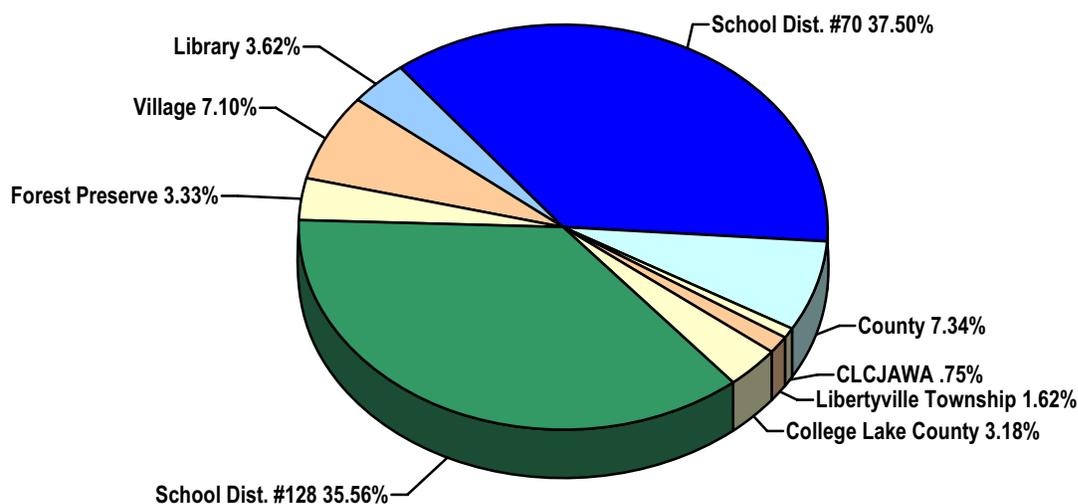
In attempting to determine the 2007 property tax levy, the Village Board has taken the following items into consideration:

- An increase of approximately 5.0% 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 preserve General Fund balances.

Due to the fact that the gross 2007 estimated tax levy, which includes the township portion of the road and bridge levy, represents an increase greater than 5% compared to the 2006 tax extension, the Village is required to hold a public hearing and provide notice as required by the State of Illinois Truth-in-Taxation Act. As in previous years, the county will deduct from the Village's levy, the township share of the street and bridge levy. Once this deduction is made, the actual amount levied will increase only 4.07%, which is below the 5% requirement for a truth-in-taxation hearing. The Village Board has scheduled a Public Hearing at 8:00 p.m. on Tuesday, November 27, 2007 to discuss the 2007 tax levy and obtain public input.

Distribution of Your Property Tax Dollars

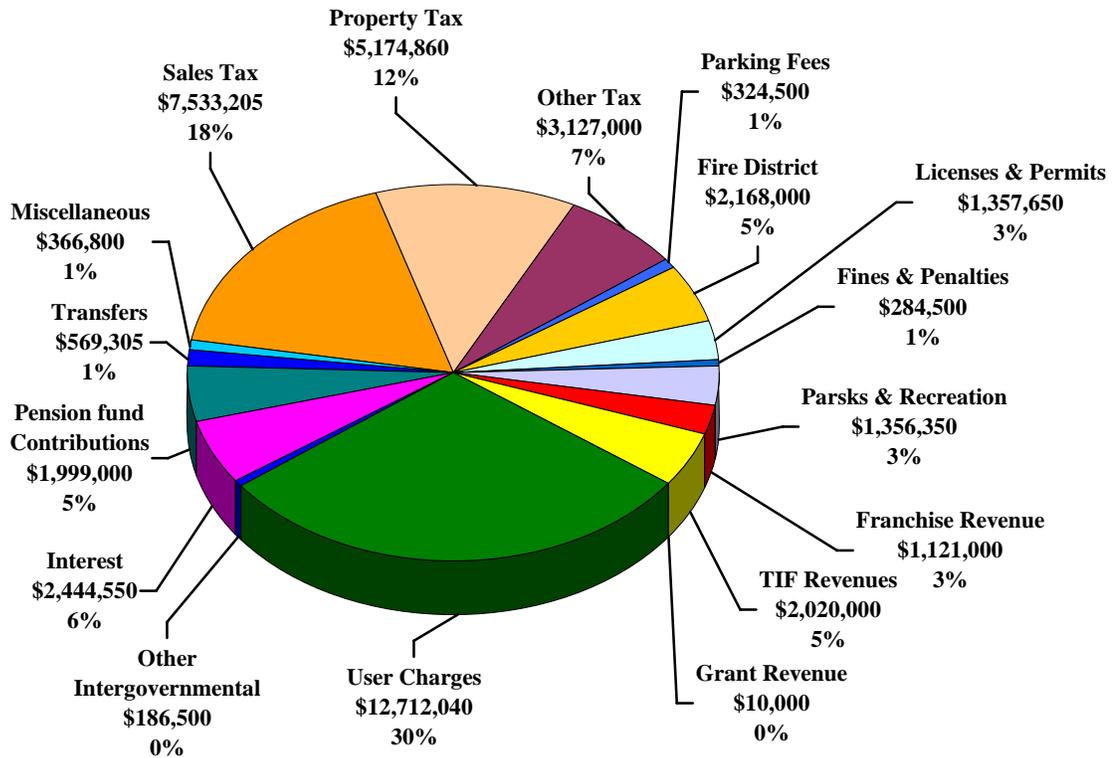
The Village of Libertyville is only one of many governmental taxing agencies which appear on a homeowner's real estate tax bill. As the following chart indicates, the Village's share of a homeowner's real estate tax bill is approximately 7.1% (based upon 2006 tax rates which are paid in calendar year 2007).



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:

2007-08 Budgeted Revenues



Revenues received from real estate taxes represent approximately 12% of all Village revenues. In order to put the property tax levy in perspective, the estimated 2007 levy of \$5.1 million is less than half of the \$14.6 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.

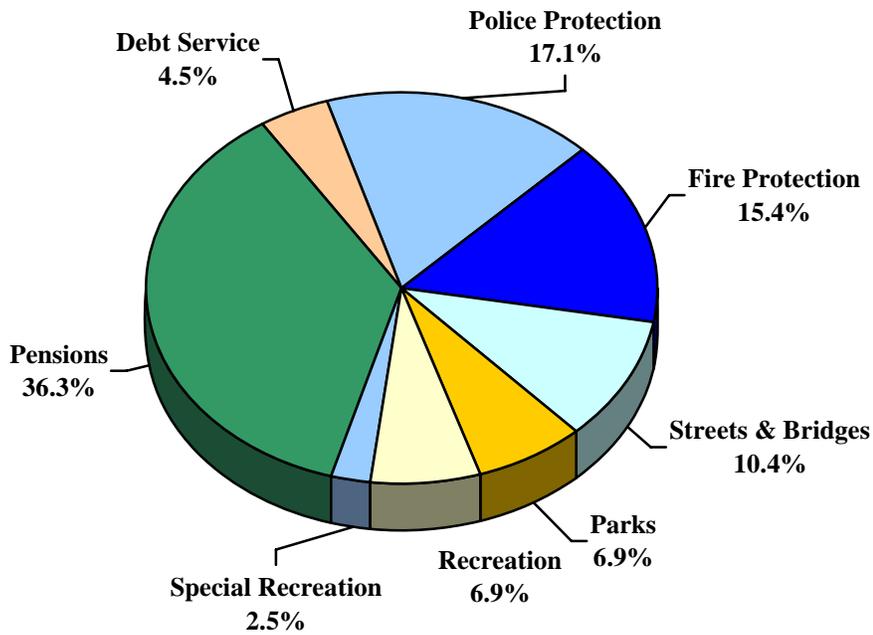
The General Fund includes Village operations such as Administration, Public Works (which includes Highways and Bridges and Engineering), Police, Fire, Parks and Recreation, and Community Development Departments. Enterprise Funds are established to account for the financing of self-supporting Village 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).

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 residents of all ages, and tree planting and tree maintenance service).

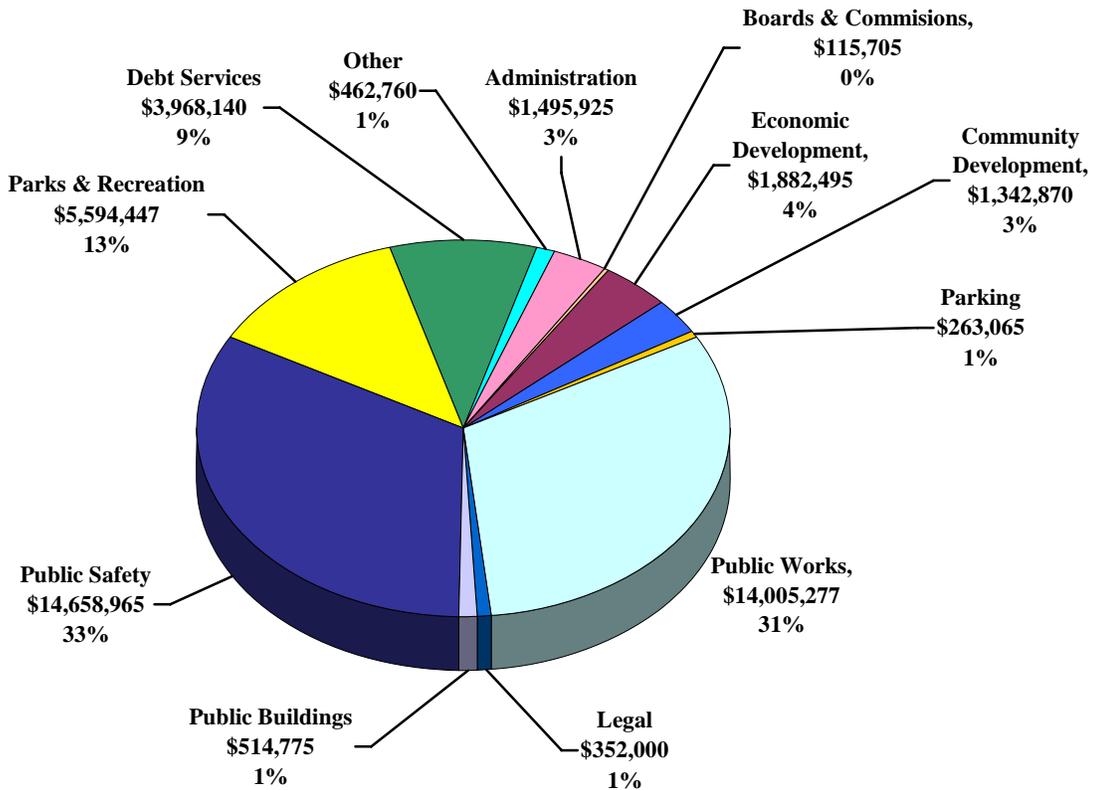
DISTRIBUTION OF TAX LEVY REVENUES

(Based on Estimated 2007 Tax Levy)



TOTAL VILLAGE EXPENDITURES

(2007-2008 Fiscal Year)



VILLAGE OF LIBERTYVILLE, ILLINOIS
Property Tax Rates
Last Ten Fiscal Years

Tax Rates (per \$100 of assessed valuation)

	1997	1998	1999	2000	2001	2002	2003	2004
Village of Libertyville	0.565	0.567	0.552	0.549	0.530	0.515	0.479	0.474
Grade School District #70	3.043	3.034	2.965	2.932	2.870	2.792	2.581	2.499
High School District #128	1.937	1.929	1.886	2.203	2.344	2.391	2.359	2.291
Lake County	0.531	0.531	0.521	0.521	0.516	0.502	0.490	0.465
Lake County Forest Preserve								
Libertyville Township	0.310	0.297	0.288	0.272	0.256	0.242	0.102	0.101
Library	0.259	0.260	0.257	0.256	0.254	0.247	0.236	0.231
Water Agency (JAWA)								
College of Lake County								
Other (1)	0.462	0.460	0.477	0.538	0.498	0.504	0.484	0.473
	7.107	7.078	6.946	7.271	7.268	7.193	6.731	6.534

Breakdown of Village Tax Rate	1997	1998	1999	2000	2001	2002	2003	2004
Corporate	0.118	0.115	0.109	0.108	0.102	0.095	0.087	0.084
Streets & Bridges	0.070	0.073	0.070	0.072	0.068	0.065	0.057	0.053
Fire Protection	0.110	0.107	0.101	0.098	0.092	0.087	0.078	0.075
Recreation	0.040	0.039	0.037	0.037	0.035	0.033	0.031	0.030
Parks	0.040	0.039	0.037	0.037	0.035	0.033	0.031	0.030
Illinois Municipal Retirement Fund	0.050	0.049	0.046	0.045	0.043	0.042	0.038	0.037
Police Pension	0.055	0.059	0.063	0.061	0.069	0.072	0.074	0.075
Fire Pension	0.043	0.048	0.053	0.056	0.054	0.059	0.057	0.055
Bond & Interest	0.039	0.038	0.036	0.035	0.032	0.029	0.026	0.024
Special Recreation	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.011
	0.565	0.567	0.552	0.549	0.530	0.515	0.479	0.474

(1) Prior to 2005, Lake County Forest Preserve, Water Agency and College of Lake County were shown as other.

Assessed Valuation(000's)	1997	1998	1999	2000	2001	2002	2003	2004
Real Estate	603,513	621,099	659,391	699,677	758,566	801,714	899,146	954,537
Railroad	29	55	68	74	87	102	109	121
Total	603,542	621,154	659,459	699,751	758,653	801,816	899,255	954,658

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 2007 Village tax levy, the following comparison illustrates the impact of the 2007 levy on the amount of money a Libertyville resident will pay to the Village:

IMPACT ON A LIBERTYVILLE HOMEOWNER

2006 <u>*EAV</u>	2006 VILLAGE <u>TAX</u>	2007 EST <u>**EAV</u>	2007 EST <u>TAX</u>	\$ <u>INCREASE</u>	% <u>INCREASE</u>
\$75,000	\$326	\$78,750	\$334	\$8	2.5%
\$100,000	\$435	\$105,000	\$446	\$11	2.5%
\$150,000	\$653	\$157,500	\$669	\$16	2.5%
\$200,000	\$870	\$210,000	\$892	\$21	2.5%

* E.A.V. is approximately 1/3 of fair market value

** Estimates a 5.0% increase

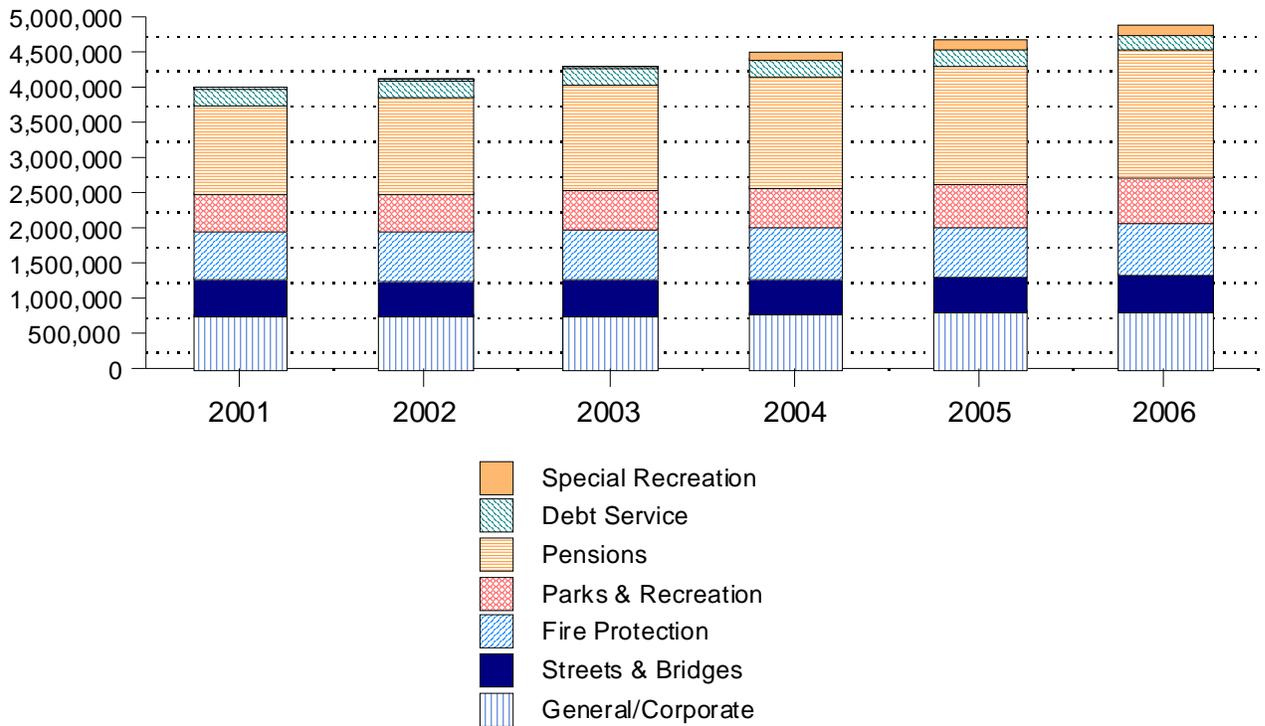
The proposed 2007 Village tax levy will result in a 2.5% increase to a typical homeowner's property taxes to the Village of Libertyville in 2008.

In comparing to surrounding communities, the Village of Libertyville's tax rate compares very favorably. The following compares Libertyville's 2006 tax rate to surrounding communities noting several communities have separate park and fire protection districts.

<u>Community</u>	<u>Village</u>	<u>First District</u>	<u>Park/Rec District</u>	<u>Total</u>
Mundelein	1.127	-	0.370	1.497
Grayslake	0.426	0.459	0.376	1.261
Deerfield	0.365	0.435	0.417	1.217
Highland Park	0.532	-	0.378	1.910
Lake Bluff	0.542	-	0.336	0.878
Lake Forest	0.869	-	-	0.869
Vernon Hills	-	0.398	0.351	0.749
Antioch	0.716	-	-	0.716
Libertyville	0.435	-	-	0.435
Gurnee	-	-	0.358	0.358

2001 Through 2006

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General/Corporate	\$773,826	\$761,726	\$782,352	\$801,913	\$821,337	\$834,581
Streets & Bridges	514,904	520,139	511,472	506,896	499,947	508,808
Fire Protection	697,960	697,580	701,419	715,994	727,767	755,634
Parks & Recreation	531,057	529,199	557,537	572,795	603,006	654,132
Pensions	1,259,363	1,387,142	1,519,741	1,594,279	1,694,657	1,804,499
Debt Service	242,769	232,527	233,806	229,118	228,727	225,563
Special Recreation	0	0	0	105,012	114,363	124,059
Total Extended Levy	\$4,019,879	\$4,128,313	\$4,306,327	\$4,526,007	\$4,689,804	\$4,907,276



Village of Libertyville Five Year Plan

November 13, 2007

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. The economy has shown improvement during the past two fiscal years and while the Village has seen signs of this improving economy in several revenue sources, sales tax revenues for the current year remain considerably below amounts received in 2001. During the 2006-07 fiscal year, the Village saw a slight improvement in the amount of sales taxes received; however, during the current fiscal year sales tax receipts have lagged previous year receipts in four of the six months received. Staff is confident that the Village's strong economic base and the commitment the Village Board has made to economic development will ensure the Village's ability to deliver high quality services to its residents.

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. Since then the Five-Year Financial Plan has evolved over the years and has included various Village funds. In the past, the Village's water and sewer operating fund and vehicle replacement fund were included as well as special revenue funds such as Motor Fuel Tax and the Tax Increment Financing District fund. 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 24% from 1980 to 2000. 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, wetlands management and underground gasoline storage tank control. In addition, the Village has seen itself 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.

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. Since that time, sales taxes have increased in some years while others have seen decreases. For the current fiscal year sales tax is projected at \$7.3 million and for the 2008-09 fiscal year, a 1% increase in sales tax revenue has been projected.

In 1989, a portion of the sales tax revenue was pledged to retire bonds to build two fire stations as well as expand the public works garage facility. 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. During the 2001-02 fiscal year, the Village completed spending the proceeds from this bond issue and debt service on the bonds in the amount of \$450,000 annually is provided by sales taxes. The final payment on the bonds is scheduled for December 2008. Beginning in 2002-03, the Village continued its road program, on a “pay as you go” basis, using current revenues (MFT, 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. Both of those increases added \$385,000 annually towards roadway and other capital improvements.

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 its new found 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.

Historically, the Village has enjoyed low and stable tax rates. In fact, Libertyville's tax rate is substantially lower than most of the following communities.

2006 TAX RATES

<u>Community</u>	<u>Village Rate</u>	<u>Fire District</u>	<u>Park District</u>	<u>Total Tax Rate</u>
Mundelein	1.127	-	0.370	1.497
Grayslake	0.426	0.459	0.376	1.261
Deerfield	0.365	0.435	0.417	1.217
Highland Park	0.532	-	0.378	0.910
Lake Bluff	0.542	-	0.336	0.878
Lake Forest	0.869	-	-	0.869
Vernon Hills	-	0.398	0.351	0.749
Antioch	0.716	-	-	0.716
Libertyville	0.435	-	-	0.435
Gurnee	-	-	0.358	0.358

Current Five Year Financial Plan

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:

- The Consumer Price Index will average at 3%;
- Salaries will increase 5.50% annually (3.0% annual market adjustment plus an overall average of 2.50% for merit and exemplary performance increase);
- Benefits which include pension and health & dental insurance premiums will increase 5.50% annually
- Operating expenses will increase 1% in 2008 and increase 2.0% annually thereafter;
- Licenses, Fees and Other Revenues will grow between 2% and 3% with some categories showing no growth;
- Sales Tax growth of 1% in 2008 and 2% annually thereafter; and
- Operating Capital Expenditures will be eliminated in 2008 and will increase to \$35,000 in remaining years.

The projection for 2007-08 is based on the 2007-08 Village Budget and reflects actual experience for the first six months of the fiscal year. Staff estimates revenues to be above budget by \$6,845. While sales tax revenue is projected to be below budget by \$298,205, Building Permit fees are projected to exceed budget by \$320,000. Expenses should end the year \$215,050 below what was budgeted partially due to reduced salary expenditures caused by position vacancies.

Fund Balance

The Village board had previously established a goal of having an unreserved general fund balance equal to six months of operating expenses. The Village has worked since the early 1990's to achieve this goal. In 1990 the general fund had an un-designated balance of \$3,281,791. The fund balance has grown substantially since and the recently completed comprehensive annual financial report (CAFR) for the year ended April 30, 2007 indicated an un-designated balance of \$10,775,446, which equals 52% of actual expenditures for that year. The fund balance indicated in the CAFR and the historical information in this report are calculated on an accrual basis while our budgets and this Five Year Financial Plan are on a cash basis. The budget for 2007-08 indicated a slight surplus while current projections for the year are showing a surplus of \$236,255 which will increase the unreserved fund balance as of April 30, 2008.

Projected Expenditures for 2007-08	\$20,650,490
6 Months Operating Expenditures 2007-08	10,325,245
Projected Un-designated General Fund Balance	11,011,701 = 53.3%

Based on this plan there will be a deficit for 2008-09 of \$658,347 which represents approximately 3% of projected revenues. The un-designated fund balance will be reduced to approximately 48% of expenditures for the 2007-08 fiscal year. It has been the Staff's goal to present a balanced budget for the Board's consideration and Staff has always recommended reductions in operating expenditures in order to present the Village Board a balanced budget. Since the General Fund budget has seen several years of reduced operating budgets, staff believes that in order to reduce budgets further, current programs and personnel would need to be cut. Based on the Village Boards commitment to economic development, staff is hopeful that revenues especially sales tax revenues will increase in following fiscal years. Due to this, staff is proposing to use a portion of the unreserved fund balance to fund the operating deficit for 2008-09. Projections in this report are conservative and staff is hopeful that revenues for 2008-09 will exceed the amounts projected which will eliminate the need to use this surplus towards operating costs.

VILLAGE OF LIBERTYVILLE
PROJECTED SCHEDULES OF REVENUES & EXPENDITURES
GENERAL FUND
FOR THE YEARS ENDING APRIL 30, 2008-2012

	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
	<u>BUDGET</u>	<u>PROJECTIONS</u>				
REVENUES						
Sales Tax	6,727,700	6,429,495	6,495,850	7,453,497	7,602,567	7,754,618
Property Tax	4,884,200	4,904,000	5,119,577	5,346,869	5,503,404	5,659,836
Libertyville Fire Protection Dist.	2,168,000	2,178,800	2,233,270	2,300,268	2,369,276	2,440,354
Income Tax	1,804,000	1,820,000	1,874,600	1,930,838	1,988,763	2,048,426
Licenses, Fees & Other	4,846,000	5,094,450	4,891,454	4,974,938	5,060,342	5,147,714
Interest	450,000	460,000	425,000	400,000	400,000	400,000
Total Revenues	20,879,900	20,886,745	21,039,751	22,406,410	22,924,353	23,450,948
EXPENDITURES						
Salaries	11,306,615	11,215,000	11,877,842	12,528,615	13,215,181	13,939,508
Benefits	4,201,115	4,194,475	4,433,450	4,676,965	4,933,874	5,204,913
Operating	5,279,015	5,162,080	5,331,805	5,434,185	5,538,624	5,645,110
Capital	23,795	23,935	0	35,000	35,000	35,000
Transfers	55,000	55,000	55,000	55,000	55,000	55,000
Total Expenditures	20,865,540	20,650,490	21,698,097	22,729,765	23,777,679	24,879,531
Surplus/(Deficit)	14,360	236,255	-658,347	-323,355	-853,327	-1,428,582
Fund Balance May 1	10,775,446	10,775,446	11,011,701	10,353,354	10,029,999	9,176,672
Fund Balance April 30	10,789,806	11,011,701	10,353,354	10,029,999	9,176,672	7,748,090

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 6.5 percent of purchase price. Of this rate, 5% is retained by the State, 1 percent of the tax is distributed to the Village, $\frac{1}{4}$ of 1% is distributed to Lake County and $\frac{1}{4}$ of 1% is used for mass transit.

A. 5 Year History

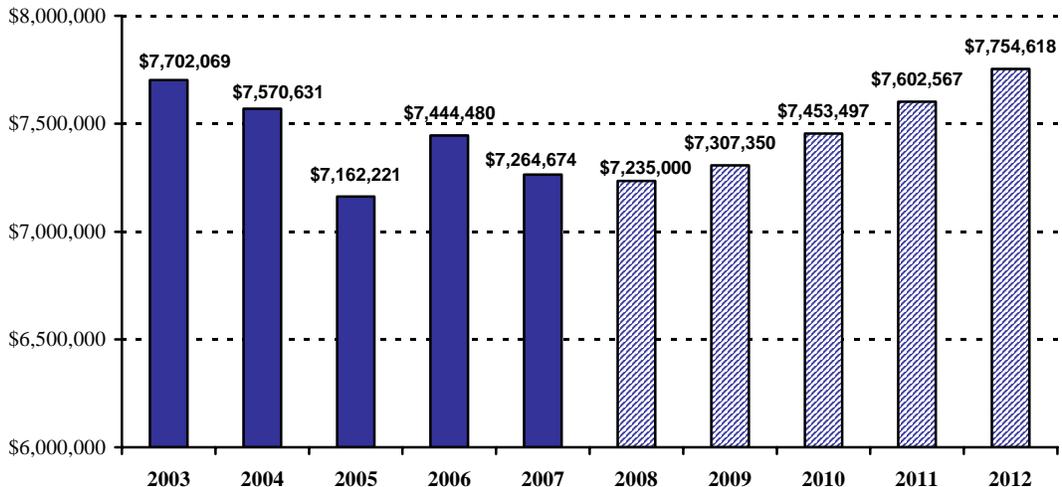
Over the five year period 2003-07, the Village's sales tax revenues have decreased slightly from \$7,702,069 in 2003 to \$7,264,674 in 2007. This period followed a time distinguished by a rapid growth in population area-wide, a general upward trend in family income, and generally good economic conditions. This period was effected by a leveling off of retail and commercial development in Libertyville along with a decline in the economy. Projections for 2008 show sales taxes are projected to decrease from the previous year.

Based upon the latest data provided by the Illinois Department of Revenue, the Village's sales tax revenues are composed of receipts from a variety of commercial types. Auto sales tax receipts comprise 65% of sales tax collections in calendar year 2006, while food establishments (grocery and convenience stores) made up approximately 8% and drinking and eating places made up 6% of retail sales. The automotive category has decreased from 70% of all sales in 2002 to the current 65% 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. Since 2000, there have been several automobile dealerships that have opened in neighboring towns. Sales tax revenue from the automotive category has become increasingly difficult to predict due to the various incentive programs auto manufacturers offer in order to increase vehicle sales.

Sales Tax Revenue

2003-2007 Actuals

2008-2012 Projections



B. Projections and Assumptions

Future sales tax collections will be positively 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.

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 2007-08 will be at \$7.23 million and will increase 1% to \$7.3 million in 2008-09 and 2% yearly thereafter.

Also included in this financial plan is a continued allocation of Village 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 have 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 is paid by sales tax revenues. In total, approximately \$805,505 in sale tax is pledged to debt services. Both of these bond issues will mature during the 2008-09 fiscal year allowing these funds to be allocated to the general fund in 2009-10.

The Village's 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. For 2006-07, according to the most recent information from the State, the Village was required to deposit \$153,260 into the TIF Fund as the Village's share of the sales tax generated in the TIF District. The 2006-07 fiscal year was the last year of this commitment and all current and future sales taxes can be allocated to the general fund.

Using the above assumptions, we anticipate sales tax revenues to grow approximately 7% to \$7,754,618 in 2012, as shown in the chart below.

The Net amount of sales available to the General Fund is detailed as follows:

SALES TAX PROJECTIONS		DEBT	TIF	NET TO
<u>YEAR</u>	<u>RECEIPTS</u>	<u>SERVICE</u>	<u>ALLOCATION</u>	<u>FUND</u>
2007-08	7,235,000	805,505	0	6,429,495
2008-09	7,307,350	811,500	0	6,495,850
2009-10	7,453,497	0	0	7,453,497
2010-11	7,602,567	0	0	7,602,567
2011-12	7,754,618	0	0	7,754,618

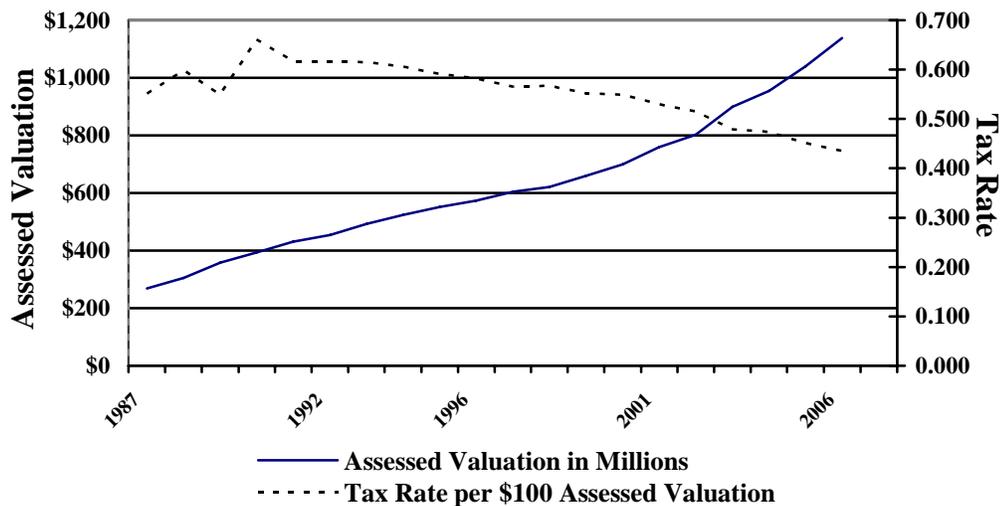
2. PROPERTY TAX

20 Year History

- A. A review of the Village's equalized assessed valuation (E.A.V.) and tax rate extension over the period from 1987-2006 shows substantial increases in the value of real property and a remarkably stable tax rate. During this period the E.A.V. increased from \$266,813,165 to \$1,127,812,367 (8.19% annual average). The tax rate during this time averaged .555 and ranged from .435 to .661 per \$100/E.A.V. The tax rate has decreased steadily since the tax cap legislation went into effect in 1991.

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.

20 Year Equalized Assessed Valuation Summary



B. Projections and Assumptions

It is assumed that the tax rate levy will 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.

<u>LEVY YEAR</u>	<u>CPI</u>	<u>EST EAV</u>	<u>GROWTH</u>	<u>MAXIMUM TAX EXTENSION</u>	<u>TWP SHARE</u>	<u>NET AVAIL. GENERAL FUND</u>
2007	1.025	\$1,202,702,985	\$18,500,000	\$4,744,577	\$375,000	\$5,119,577
2008	1.030	\$1,274,838,135	\$12,000,000	\$4,971,869	\$375,000	\$5,346,869
2009	1.030	\$1,349,580,041	\$11,000,000	\$5,128,404	\$375,000	\$5,503,404
2010	1.030	\$1,428,334,043	\$11,275,000	\$5,284,836	\$375,000	\$5,659,836
2011	1.030	\$1,511,307,621	\$11,556,875	\$5,440,707	\$375,000	\$5,815,707

These projections assume annual E.A.V. increases of 5.0%. For tax cap purposes, staff has assumed a 2.5% Consumer Price Index for the current year and 3% for future years. A growth factor has also been included in the calculations.

3. 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.

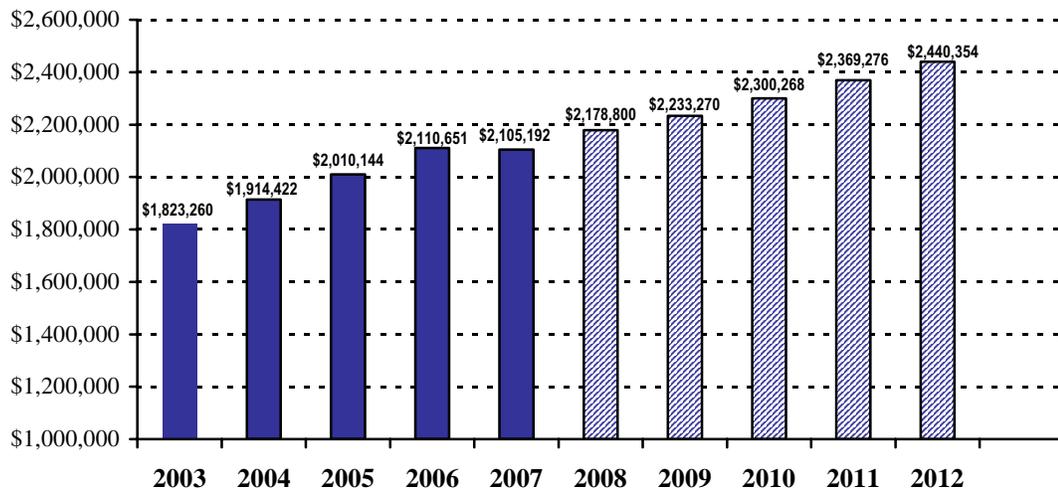
Substantial changes in the operation of the Libertyville Fire Department occurred in 1990 as the result of building two new fire stations and the abandonment of the Cook Street facility. These changes in operations resulted in the issuance of \$3.75 million dollars in long-term debt in 1989 to finance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

In 1999, the Village of 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. For the 2008-09 year, the increase is limited to 2.5% over the 2007-08 contract. The district also agreed to allow the Village to bill district residents for ambulance service.

Fire District Revenue

2003-2007 Actuals

2008-2012 Projections



B. 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 2008-09 to be \$2,233,270 which is 2.5% (CPI used for tax cap) above the previous year.

4. INCOME TAX

A. 5 Year History

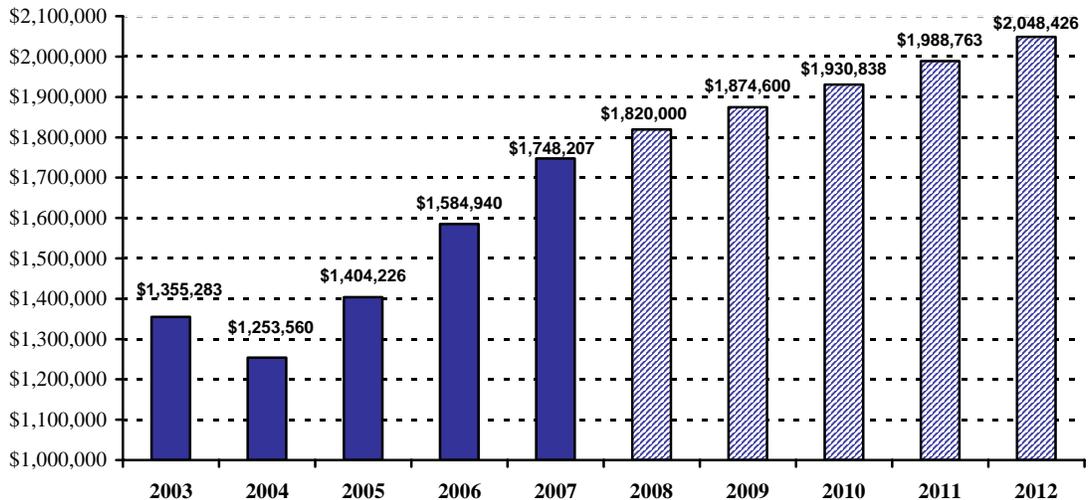
The Illinois income tax became effective on August 1, 1969. The tax is levied on the income of individuals fiduciaries, and corporations. The individual income tax is based on the federal adjusted gross income of the taxpayer, minus a \$2,000 exemption per taxpayer, spouse, and each dependent. Fiduciary 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 3.0 percent for individuals and fiduciaries and 4.8 percent of 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 past three years have seen increases averaging 10% due to a healthier Statewide economy. A 5 year summary of income tax revenue for Libertyville is shown below, along with projection for 5 years.

Income Tax Revenue

2003-2007 Actuals

2008-2012 Projections



B. Projections and Assumptions

Projections of State Income Tax revenue is based on information provided by the Illinois Municipal League. The five year projection of income tax receipts shows an increase of 12.5% during this time. Projections from the Illinois Municipal League are showing an increase of 4.1% for the 2007-08 fiscal year. Staff has projected taxes for 2009-12 to increase at 3% annually based on historical averages by the State of Illinois.

5. LICENSES, FEES AND OTHER

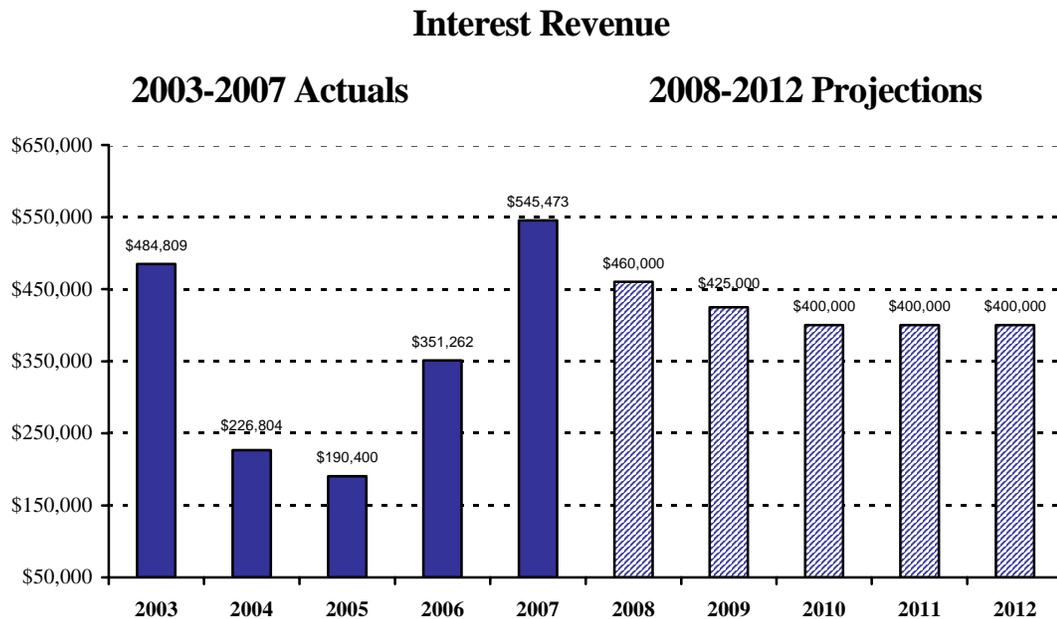
Selected licenses, fees and other revenues are expected to increase modestly (2%-3%). Specific fees such as Engineering, Zoning, Golf and Parking show no increase over time based on staff's analysis of growth, development, and capacity.

LICENSES, FEES & OTHER	<u>2007-2008</u>		<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
	<u>2007-08 BUDGET</u>	<u>PROJECTION</u>				
IL USE TAX	281,000	281,000	289,430	298,113	307,056	316,268
LEASED CAR TAX	48,000	54,000	55,080	56,182	57,305	58,451
PERSONAL PROP REPLACEMENT	126,000	103,000	106,090	109,273	112,551	115,927
MAINTENANCE FEES	60,500	63,100	63,100	63,100	63,100	63,100
IRMA INSURANCE SURPLUS	100,000	125,000	125,000	125,000	125,000	125,000
PLAN REVIEW FEES	60,000	99,000	101,970	105,029	108,180	111,425
BUILDING PERMITS	700,000	1,020,000	800,000	816,000	832,320	848,966
ZONING FEES	85,000	85,000	85,000	85,000	85,000	85,000
FIRE BUREAU/PERMIT FEES	77,000	77,000	77,000	77,000	77,000	77,000
BUSINESS LICENSE	72,650	75,000	75,000	75,000	75,000	75,000
FINES	251,000	227,000	229,270	231,563	233,878	236,217
AMBULANCE FEES	440,000	440,000	460,000	473,800	488,014	502,654
ENGINEERING FEES	60,000	55,000	55,000	55,000	55,000	55,000
RECREATION FEES	784,000	703,000	717,060	731,401	746,029	760,950
SWIMMING FEES	430,000	409,200	417,384	425,732	434,246	442,931
GOLF COURSE FEES	95,500	76,550	76,550	76,550	76,550	76,550
ALARM FEES	215,000	221,000	225,420	229,928	234,527	239,218
POLICE SERVICES	78,000	78,000	80,340	82,750	85,233	87,790
BIRTH/DEATH CERT	123,000	126,000	127,260	128,533	129,818	131,116
PARKING RECEIPTS	5,000	5,000	5,000	5,000	5,000	5,000
CABLE FRANCHISE	225,000	250,000	252,500	255,025	257,575	260,151
TELECOM IMF	380,000	370,000	370,000	370,000	370,000	370,000
MISC REVENUES	149,350	151,600	98,000	99,960	101,959	103,998
TOTAL	4,846,000	5,094,450	4,891,454	4,974,938	5,060,342	5,147,714

6. 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. A five-year history of interest earnings is show below. The graph shows the previous 5 years of history, along with the projection for the current year through 2012.



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 decrease from \$460,000 to 425,000 in 2009 and then remain at \$400,000 from 2010 to 2012. These projections take into account the economy and recent reductions in interest rates.

7. SALARIES

Overall, salaries are anticipated to increase 5.50% annually, which represents an annual market adjustment equal to 3.00% plus an additional 2.5% reserved for merit and exemplary performance increases. This financial plan does not include any new personnel.

The following table shows the anticipated expenditures in this category:

SALARIES	<u>2007-2008</u>		<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
	<u>2007-08 BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	45,600	45,600	45,600	45,600	45,600	45,600
ADMINISTRATION	613,835	611,000	644,605	680,058	717,461	756,922
PUBLIC WORKS	827,490	823,500	868,793	916,576	966,988	1,020,172
COMMUNITY DEVELOPMENT	835,465	828,400	881,416	929,893	981,038	1,034,995
POLICE	4,333,425	4,305,500	4,542,303	4,792,129	5,055,696	5,333,760
FIRE	3,073,930	3,035,000	3,242,996	3,421,361	3,609,536	3,808,060
PARKS & RECREATION	1,524,315	1,514,000	1,597,270	1,685,120	1,777,801	1,875,581
PUBLIC BUILDINGS	52,555	52,000	54,860	57,877	61,061	64,419
TOTAL	11,306,615	11,215,000	11,877,842	12,528,615	13,215,181	13,939,508

8. BENEFITS

Benefit costs include, social security, Medicare, pension costs, health, dental and life insurance. Benefits are projected to grow at the same rate as salaries – 5.50% annually.

BENEFITS	<u>2007-2008</u>		<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
	<u>2007-08 BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	6,040	5,900	5,900	5,900	5,900	5,900
ADMINISTRATION	205,945	204,000	215,220	227,057	239,545	252,720
PUBLIC WORKS	367,540	365,000	385,075	406,254	428,598	452,171
COMMUNITY DEVELOPMENT	305,035	298,850	315,287	332,628	350,922	370,223
POLICE	1,708,225	1,708,225	1,802,177	1,901,297	2,005,868	2,116,191
FIRE	1,151,890	1,165,000	1,229,075	1,296,674	1,367,991	1,443,231
PARKS & RECREATION	433,855	425,700	457,717	482,891	509,450	537,470
PUBLIC BUILDINGS	22,585	21,800	22,999	24,264	25,598	27,006
TOTAL	4,201,115	4,194,475	4,433,450	4,676,965	4,933,874	5,204,913

9. OTHER OPERATING EXPENDITURES

The Village projects a 1% growth in its operating expenditures for 2008-09 and 2% for 2010 through 2012, which is less than the anticipated 3% annual consumer price index assumption.

OPERATING	<u>2007-2008</u>		<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
	<u>2007-08 BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	64,065	64,065	64,706	65,353	66,006	66,666
ADMINISTRATION	301,445	301,000	304,459	310,549	316,760	323,095
PUBLIC WORKS	904,615	904,615	913,661	931,934	950,573	969,585
COMMUNITY DEVELOPMENT	202,370	155,300	204,394	208,482	212,651	216,904
POLICE	726,590	712,050	733,856	748,533	763,504	778,774
FIRE	1,432,400	1,403,750	1,446,724	1,475,658	1,505,172	1,535,275
EMERGENCY MGMT	5,350	4,900	5,404	5,458	5,567	5,678
PARKS & RECREATION	992,630	972,750	1,002,556	1,022,607	1,043,060	1,063,921
PUBLIC BUILDINGS	106,650	106,650	107,717	109,871	112,068	114,310
CBD PARKING	16,200	5,000	16,362	16,689	17,023	17,363
LEGAL	352,000	352,000	355,520	359,075	362,666	366,293
COMM ORGANIZATIONS	174,700	180,000	176,447	179,976	183,575	187,247
TOTAL	\$5,279,015	\$5,162,080	\$5,331,805	\$5,434,185	\$5,538,624	\$5,645,110

10. 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 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 transfer from departments that receive benefits. In 1996, the Park Improvement Fund and a Building Improvement Fund were established. Capital expenditures in the General Fund are primarily "operating capital" and will be eliminated for 2009 and then remain at \$35,000 from 2010 to 2012. The 2007-08 projections include capital purchases of \$23,935.

CAPITAL	<u>2007-2008</u>		<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
	<u>2007-08 BUDGET</u>	<u>PROJECTION</u>				
ADMINISTRATION			0	0	0	0
PUBLIC WORKS	7,495	7,285	0	10,000	10,000	10,000
COMM DEVELOPMENT			0	0	0	0
POLICE	11,500	11,500	0	10,000	10,000	10,000
FIRE	0		0	5,000	5,000	5,000
EMERGENCY MGMT		350	0	0	0	0
PARKS & RECREATION	4,800	4,800	0	10,000	10,000	10,000
TOTAL	23,795	23,935	0	35,000	35,000	35,000

As mentioned above, many capital improvements are financed by other funds. A summary of 2007-08 Capital expenditures and their respective fund balances are as follows:

<u>Fund</u>	<u>2007-08 Capital Expenditures</u>	<u>Projected Balance April 2008</u>
Capital Improvement	745,800	697,578
Motor Fuel Tax	805,000	543,943
Water & Sewer Fund	2,518,835	3,972,795
Tax Increment Financing	1,663,730	4,857,085
Park Improvement	326,850	497,673
Public Building Improvement	307,985	153,988

11. TRANSFERS

Transfers from the General Fund are used for capital projects and debt service financed in other funds but are attributable to General Fund activities such as public building renovation.

	<u>2007-08 BUDGET</u>	<u>2007-2008 PROJECTION</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
TRANSFERS						
PUBLIC WORKS	5000	5000	5000	5000	5000	5000
POLICE	5000	5000	5000	5000	5000	5000
FIRE	15000	15000	15000	15000	15000	15000
PARKS (Park Improvement Fund)	5000	5000	5000	5000	5000	5000
PUBLIC BUILDINGS	25,000	25000	25000	25000	25000	25000
TOTAL	55,000	55,000	55,000	55,000	55,000	55,000

2008-2009

VILLAGE BUDGET

GENERAL FUND PER CAPITA REVENUE & EXPENDITURES

<u>REVENUES</u>	<u>2008-09 Budget</u>	<u>Per Capita</u>
Property Tax	\$ 5,118,000	\$ 246.75
Sales & Other Taxes	\$ 8,709,400	\$ 419.89
Licenses & Permits	\$ 1,527,800	\$ 73.66
Fines & Penalties	\$ 336,750	\$ 16.24
Charges for Services	\$ 2,733,290	\$ 131.78
Fees	\$ 1,580,500	\$ 76.20
Other Revenue	\$ 1,360,625	\$ 65.60
Total Revenue	\$ 21,366,365	\$ 1,030.10

EXPENDITURES

Legislative Boards	\$ 115,795	\$ 5.58
Administration	\$ 1,245,980	\$ 60.07
Legal	\$ 333,000	\$ 16.05
Public Buildings	\$ 213,890	\$ 10.31
Community Organizations	\$ 194,500	\$ 9.38
Community Development	\$ 1,370,490	\$ 66.07
Central Business Dist. Parking	\$ 11,000	\$ 0.53
Public Works	\$ 2,212,620	\$ 106.67
Police	\$ 6,906,715	\$ 332.98
Fire	\$ 5,836,830	\$ 281.40
Emergency Management	\$ 5,350	\$ 0.26
Parks & Recreation	\$ 2,919,320	\$ 140.74
Total Expenditures	\$ 21,365,490	\$ 1,030.06

2000 Population 20,742

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 GENERAL FUND REVENUES 01-00

	2005-06	2006-07	2007-08	2007-08	2008-09
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
PROPERTY TAXES					
601 GENERAL CORPORATE PROPERTY TAX	800,272	818,977	838,000	833,280	875,000
602 FIRE PROTECTION PROPERTY TAX	714,464	726,316	750,000	754,300	785,000
603 PARKS PROPERTY TAX	285,876	300,916	325,000	326,210	350,000
604 RECREATION PROPERTY TAX	285,876	300,916	325,000	326,210	350,000
605 HIGHWAYS & BRIDGES (VILLAGE) PROPERTY TAX	505,815	498,874	520,000	507,930	525,000
606 HIGHWAYS & BRIDGES (TWP) PROPERTY TAX	184,912	206,438	212,000	229,560	250,000
607 PENSION (IMRF) PROPERTY TAX	352,264	363,158	375,000	371,270	385,000
608 PENSION (POLICE) PROPERTY TAX	714,464	788,558	841,000	844,430	860,000
609 PENSION (FIRE) PROPERTY TAX	523,880	539,589	575,000	585,320	608,000
610 SPECIAL RECREATION PROPERTY TAX	104,776	114,187	123,200	123,900	130,000
TOTAL PROPERTY TAXES	4,472,599	4,657,929	4,884,200	4,902,410	5,118,000
OTHER TAXES/INTERGOV'TAL					
611 SALES TAX	6,512,520	6,331,313	6,727,700	6,200,000	6,200,000
612 INCOME TAX	1,584,940	1,748,207	1,804,000	1,886,780	1,922,000
615 ILLINOIS USE TAX	256,455	279,389	281,000	271,000	275,000
616 LEASED CAR TAX	55,786	57,161	48,000	50,000	48,000
618 PERSONAL PROPERTY REPLACEMENT TAX	81,350	79,571	106,000	80,000	80,000
619 STREET/SIGNAL MAINTENANCE FEES	37,273	110,768	60,500	64,400	64,400
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
625 INSURANCE SURPLUS	178,292	446,488	100,000	138,675	100,000
TOTAL INTERGOVERNMENTAL	8,726,616	9,072,897	9,147,200	8,710,855	8,709,400
LICENSES AND PERMITS					
626 BUILDING PLAN REVIEW FEES	76,605	124,367	60,000	150,000	135,800
627 BUILDING PERMITS	769,895	1,201,033	700,000	1,000,000	1,220,000
628 ZONING FEES	60,761	36,832	85,000	55,000	45,000
630 FIRE BUREAU-PERMITS/FEES	75,835	165,561	70,000	50,000	50,000
631 LIQUOR LICENSES	56,465	56,940	56,650	59,000	60,000
632 OTHER LICENSES	12,225	30,902	16,000	17,400	17,000
TOTAL LICENSES AND PERMITS	1,051,786	1,615,635	987,650	1,331,400	1,527,800
FINES AND PENALTIES					
636 LOCAL FINES	103,763	79,478	120,000	102,000	220,750
637 CIRCUIT COURT FINES	132,398	101,746	125,000	112,000	112,000
638 DUI COURT FINES-SB #740	4,945	5,610	6,000	4,000	4,000
TOTAL FINES AND PENALTIES	241,106	186,834	251,000	218,000	336,750
REVENUES FROM SERVICES					
641 LIBERTYVILLE FIRE PROTECTION DISTRICT	2,110,651	2,105,192	2,168,000	2,178,820	2,233,290
643 AMBULANCE FEES	187,805	387,669	440,000	468,000	500,000
TOTAL REVENUES FROM SERVICES	2,298,456	2,492,861	2,608,000	2,646,820	2,733,290

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

	2005-06	2006-07	2007-08	2007-08	2008-09
	ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
<u>FEEES</u>					
649 GOLF RENTALS	3,836	3,548	4,000	2,645	3,000
650 GOLF SPECIAL EVENTS	-	-	-		
651 RECREATION FEES	762,589	742,747	784,000	698,000	751,000
652 GREENS FEES	95,017	83,827	90,000	73,170	90,000
653 SWIMMING FEES (Passes, Daily, Lessons)	263,627	253,522	260,000	236,000	248,000
654 SWIMMING PROGRAMS	133,314	147,200	130,000	138,000	145,000
655 SENIOR CENTER MEAL & TRIP FEES	13,806	19,290	26,850	25,310	27,000
657 PARKING FEES-EMPLOYEE PERMITS	5,065	5,095	5,000	5,500	5,000
658 ENGINEERING FEES	73,816	152,307	60,000	60,000	60,000
659 ALARM FEES	244,652	240,613	215,000	250,000	240,000
660 ELEVATOR INSPECTION FEES	11,871	30,274	11,500	11,500	11,500
TOTAL FEES	1,607,593	1,678,423	1,586,350	1,500,125	1,580,500
<u>OTHER REVENUES</u>					
670 FIRE SERVICES	30,926	14,883	7,000	47,000	40,000
671 LEGAL FEE REIMBURSEMENT	77,877	12,308	15,000	12,000	12,000
672 BIRTH/DEATH CERTIFICATES	118,679	128,716	123,000	137,000	150,000
673 CABLE FRANCHISE FEE	210,403	232,650	225,000	250,000	250,000
674 TELECOMMUNICATION IMF	327,005	383,419	380,000	390,000	390,000
675 POLICE SERVICES	85,977	79,093	78,000	80,000	80,000
676 GRANTS	36,941	346,029	10,000	12,500	10,000
677 DAMAGE TO VILLAGE PROPERTY	5,269	(3)		-	-
678 SENIOR CENTER SPONSORSHIP	3,700	4,300	5,000	3,400	5,000
679 CONCESSIONS-POOLS	42,016	35,523	40,000	37,175	40,000
680 PRO SHOP MERCHANDISE	2,178	1,447	1,500	915	1,000
681 PARK RENTALS	2,007	1,505	1,500	5,500	6,000
682 PARKS/REC SCHOLARSHIPS & DONATIONS	15,000	21,400	13,500	13,500	13,500
683 PARKWAY TREE PROGRAM	15,067	12,417	6,000	8,600	3,125
684 HAZARDOUS MATERIAL REIMBURSEMENT	1,760	-	-	-	-
686 DRUG FORFEITURE	6,615	650	-	-	-
687 DARE DONATIONS	50	-	-	1,500	-
688 CASH OVER	58	509	-	-	-
690 INTEREST INCOME	354,642	515,336	450,000	480,000	300,000
698 INVESTMENT FAIR MARKET VALUE CHANGE	(31,895)	51,760	-	12,000	-
699 MISCELLANEOUS REVENUE	119,292	124,943	60,000	60,000	60,000
TOTAL OTHER REVENUES	1,423,567	1,966,885	1,415,500	1,551,090	1,360,625
<u>TRANSFERS IN</u>					
691 COMMUTER PARKING	-	-			
692 ENTERPRISE FUND	-	-			
693 EMERGENCY TELEPHONE SYSTEM FUND	-	-			
TOTAL TRANSFERS IN	-	-			
TOTAL GENERAL FUND REVENUES	19,821,723	21,671,464	20,879,900	20,860,700	21,366,365

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.

LEGISLATIVE

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 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.	10,000
Lake County Mun. League	2,100
IL. Municipal League	1,300
GLMV Chamber of Commerce	260
Municipal Clerks	100
Rt. 120 Corridor Planning	3,335
Lake County Transportation	<u>875</u>
	\$21,470
Conferences, Seminars	
IL Municipal League	\$2,900
Lake County Mun. League	250
Miscellaneous	<u>2,380</u>
	\$5,530
	\$27,000

770 Appearance Review Commission

Commissioner Salaries	\$3,000
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771 Board of Police & Fire Commissioners

Police Testing	\$2,000
Fire Lieutenant Testing	3,000
Assessment Center	<u>2,000</u>
	\$7,000

772 Economic Development Commission

L.C. Partners Annual Meeting	\$200
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775 Plan Commission/ZBA

Commissioner Salaries	\$8,400
Public Notices	5,500
Materials & Supplies	<u>100</u>
	\$14,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

LEGISLATIVE/ BOARDS, COMMISSIONS & COMMITTEES 01-12

		2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701 SALARIES - VILLAGE BOARD	45,600	45,600	45,600	45,600	45,600
O	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	30,738	22,844	23,490	34,450	27,000
O	770 APPEARANCE REVIEW COMMITTEE	1,450	1,125	3,500	2,000	3,000
O	771 BOARD OF POLICE AND FIRE COMMISSIONS	8,468	6,571	9,375	23,000	7,000
O	772 ECONOMIC DEVELOPMENT COMMISSION	2,004	936	600	1,000	200
O	773 KEEP LIBERTYVILLE BEAUTIFUL	1,286	1,271	1,500	1,200	1,200
O	775 PLAN COMMISSION/ZONING BOARD APPEALS	10,885	10,553	15,600	14,000	14,000
B	793 EMPLOYER CONTRIBUTION - IMRF	1,041	1,646	1,680	1,645	1,645
B	794 EMPLOYER CONTRIBUTION - FICA	4,188	4,148	4,360	4,150	4,150
O	798 BUSINESS APPRECIATION BREAKFAST	-	2,705	-	5,000	5,000
O	799 MISCELLANEOUS	21,096	13,883	10,000	7,000	7,000
TOTAL BOARDS, COMMISSIONS & COMMITTEES		126,756	111,282	115,705	139,045	115,795
SALARIES		45,600	45,600	45,600	45,600	45,600
BENEFITS		5,229	5,794	6,040	5,795	5,795
OPERATING		75,927	59,888	64,065	87,650	64,400
TRANSFER		-	-	-	-	-
CAPITAL		-	-	-	-	-
TOTAL		126,756	111,282	115,705	139,045	115,795

**ADMINISTRATION & 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.

2007-08 Goals

1. Continued study of extension/reconfiguration of Tax Increment Financing (TIF) District.
2. Reviewed with Main Street Libertyville the creation of a Downtown SSA (Special Service Area).
3. Reviewed Village participation in the NWMC Performance Measurement Program.
4. Continued to work with Brainerd Community Center Foundation to preserve the Brainerd building.
5. Completed Village Facilities study.
6. Completed new Village entryway signage.
7. Deferred Community Survey (not budgeted).

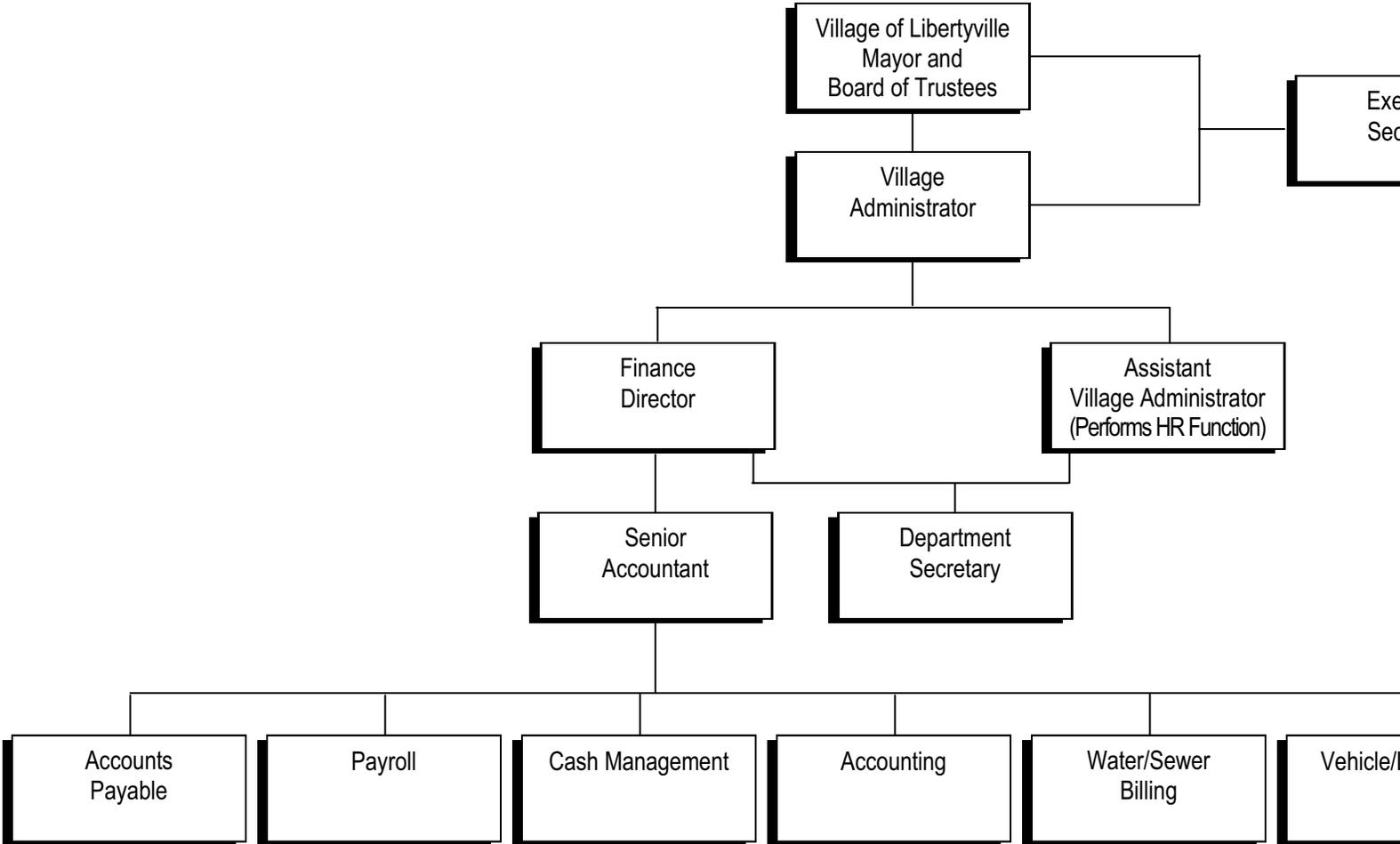
2008-09 Goals

1. Complete extension of Tax Increment Financing (TIF) District.
2. Continue to work with Brainerd Community Center Foundation to preserve the Brainerd Building and Jackson Gym.
3. Implement secondary Village entryway signage program.
4. Conduct Community Survey.
5. Prepare long range revenue study.

Performance Data

	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Estimated 2007-08</u>
Number of Utility Bills Processed	43,760	44,310	44,566
Number of Accounts Payable Checks Issued	5,640	5,194	5,791
Number of Payroll Checks Issued	8,095	8,935	8,233
Number of Vehicle Licenses Processed	12,790	13,527	14,925
Number of Birth/Death Certificates Issued	16,815	20,425	21,800
Number of Freedom of Information Act Requests	112	80	129
Number of Liability Insurance Claims	98	52	49

Administration and Finance Department



ADMINISTRATION

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
Village Administrator	1 (70%)	1 (70%)	\$133,000
Assistant Village Administrator	1	1	98,600
Executive Secretary	1	1	64,825
Director of Finance	1 (75%)	1 (75%)	96,225
Senior Accountant	1 (60%)	1 (60%)	47,450
Accounting Assistant	2 (50%) 1 (30%)	2 (50%) 1 (30%)	69,665
Cashier/Receptionist	2 (60%)	2 (60%)	52,620
Administrative Secretary	1	1	56,640
Part-Time Clerical			3,000
Overtime/Temporary Help			1,000
Intern			3,600
Car Allowance (Finance Director)			3,600
Car Allowance (Assistant Village Administrator)			3,600
ICMA Contribution (Village Administrator)			18,000
			\$651,825

Account Detail

720 Insurance

Medical	\$103,835
Dental	8,575
Life	<u>1,335</u>
	\$113,745

721 IRMA

Annual Contribution	\$155,180
Deductible Losses	<u>1,000</u>
	\$156,180

726 Travel/Training/Subscription/Dues

Conferences, Training	\$5,200
Dues	3,605
Meetings, Seminars	670
Subscriptions	<u>1,240</u>
	\$10,715

728 Technical Services

Actuarial Services	\$3,000
Collection Agency	<u>500</u>
	\$3,500

743 Publications

Village Views	\$15,000
Legal Notices	600
Updating Village Code	<u>3,300</u>
	\$18,900

744 Printing

Village Views (Five Issues)	\$21,200
Budget	1,200
Resident Information Guide	300
Community Survey	<u>2,900</u>
	\$25,600

746 Employee Programs

Recognition Dinner	\$10,000
Employee Assistance Program	5,000
Other Employee Programs	<u>2,100</u>
	\$17,100

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

ADMINISTRATION & FINANCE 01-01

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 701 SALARIES - FULL TIME	563,274	587,210	613,835	609,380	651,825
O 706 MATERIALS AND SUPPLIES	3,103	0	700	700	700
O 710 TELEPHONE	17,482	18,317	18,390	19,000	20,925
O 712 MAINTENANCE COMPUTER	252	0	0	0	0
O 713 MAINTENANCE COPY MACHINES	10,227	5,124	7,815	7,025	7,215
O 714 MAINTENANCE MOTOR VEHICLES	4,000	1,925	2,960	2,960	2,380
O 715 MAINTENANCE OTHER EQUIPMENT	1,959	372	450	700	500
O 716 VITAL RECORDS	18,878	25,916	19,500	24,380	26,380
B 720 INSURANCE	106,771	102,745	102,445	104,335	113,745
O 721 INTERGOVERNMENTAL RISK MGMT AGENCY	75,568	119,347	115,460	129,375	156,180
O 722 POSTAGE	20,622	15,248	18,675	17,500	19,500
O 723 OFFICE SUPPLIES	8,381	11,542	10,000	12,500	11,000
O 725 AUDIT SERVICES	19,315	19,415	19,450	18,415	20,450
O 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	11,742	14,917	11,910	10,110	10,715
O 728 TECHNICAL SERVICES	22,015	3,730	3,500	3,345	3,500
O 736 CREDIT CARD/BANK FEES	2,380	1,265	1,500	2,000	1,000
O 740 SICK LEAVE BUY BACK	0	0	0	0	16,325
O 743 PUBLICATION	20,016	17,538	20,200	19,000	18,900
O 744 PRINTING	22,387	27,134	23,800	25,230	25,600
O 745 SECTION 125 ADMINISTRATIVE FEES	4,177	4,724	4,380	5,150	6,600
O 746 EMPLOYEE PROGRAMS	11,578	17,280	15,000	19,840	17,100
O 747 UNEMPLOYMENT BENEFITS	0	0	0	0	0
O 789 TECHNOLOGY EQUIPMENT & REPLACEMENT	16,300	0	0	0	0
C 790 CAPITAL OUTLAYS	0	0	0	0	0
O 791 VEHICLE REPLACEMENT FEES	4,250	4,250	4,755	4,755	4,755
B 793 EMPLOYER CONTRIBUTION - IMRF	51,905	56,882	60,900	58,680	63,230
B 794 EMPLOYER CONTRIBUTION - FICA	38,973	40,356	42,600	38,715	44,955
T 798 TRANSFER TO CAPITAL PROJECTS	0	250,000	0	0	0
O 799 MISCELLANEOUS	3,189	1,299	3,000	2,000	2,500
	<u>1,058,744</u>	<u>1,346,536</u>	<u>1,121,225</u>	<u>1,135,095</u>	<u>1,245,980</u>
SALARIES	563,274	587,210	613,835	609,380	651,825
BENEFITS	197,649	199,983	205,945	201,730	221,930
OPERATING	297,821	309,343	301,445	323,985	372,225
TRANSFER	0	250,000	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	<u>1,058,744</u>	<u>1,346,536</u>	<u>1,121,225</u>	<u>1,135,095</u>	<u>1,245,980</u>

	2005-06	2006-07	2007-08	2007-08	2008-09
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
631 LIQUOR LICENSES	56,465	56,940	56,650	59,000	60,000
632 OTHER LICENSES	12,225	30,902	16,000	17,400	17,000
672 BIRTH/DEATH CERTIFICATES	118,679	128,716	123,000	137,000	150,000

LEGAL SERVICES

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

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

LEGAL 01-13

		2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 776	VILLAGE ATTORNEY-GEN. REPRESENTATION	188,167	233,547	200,000	200,000	200,000
O 777	VILLAGE PROSECUTOR	41,196	41,824	45,000	45,000	45,000
O 778	LABOR COUNSEL	136,401	20,975	50,000	50,000	30,000
O 779	LITIGATION	69,447	75,594	50,000	90,000	50,000
O 780	SPECIAL PROJECTS	10,769	6,909	5,000	500	5,000
O 781	ADMINISTRATIVE ADJUDICATOR	-	-	-	-	1,000
O 799	MISCELLANEOUS	15,776	-	2,000	1,350	2,000
TOTAL LEGAL EXPENDITURES		461,756	378,849	352,000	386,850	333,000
SALARIES		-	-	-	-	-
BENEFITS		-	-	-	-	-
OPERATING		461,756	378,849	352,000	386,850	333,000
TRANSFER		-	-	-	-	-
CAPITAL		-	-	-	-	-
TOTAL		461,756	378,849	352,000	386,850	333,000

		2005-06	2006-07	2007-08	2007-08	2008-09
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
671	LEGAL FEE REIMBURSEMENT	77,877	12,308	15,000	12,000	12,000

PUBLIC BUILDINGS

This section provides for the upkeep of the Village Hall, Schertz Municipal Building and Civic Center. 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.

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
Building Maintenance Technician	1	1	\$55,095
Overtime			500
			<hr/> \$55,595

Account Detail

712 Maintenance – Village Hall

Cleaning Services	\$12,600
Janitorial Supplies	4,000
Heating/AC Repairs	2,400
Sprinklers/Extinguishers	750
Pest Control	750
Elevator Maintenance	2,000
Landscaping	500
Other	<u>1,000</u>
	\$24,000

713 Maintenance – Schertz Building

Cleaning Services	\$28,000
Janitorial Supplies	5,000
Heating/AC Repairs	9,500
Sprinkler/Extinguishers	800
Landscape Service	7,000
Elevator Maintenance	2,000
Pest Control	850
Other	<u>2,000</u>
	\$55,150

720 Insurance

Medical	\$13,072
Dental	1,228
Life	<u>90</u>
	\$14,390

762 Maintenance – Civic Center

Elevator	2,000
Sprinkler/Extinguisher	500
Exterior Maintenance/Painting	500
Generator Maintenance	1,200
Plumbing, Electrical Maint.	1,000
HVAC	2,500
Miscellaneous	<u>1,500</u>
	\$9,200

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

PUBLIC BUILDINGS 01-17

			2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES	46,363	49,067	52,555	51,930	55,595
O	706	MATERIALS AND SUPPLIES	7	37	0	0	0
O	709	NORTH SHORE GAS	7,334	1,209	1,500	1,500	1,500
O	712	MAINTENANCE - VILLAGE HALL	21,293	27,466	23,000	26,500	24,000
O	713	MAINTENANCE - SCHERTZ BUILDING	70,266	57,947	54,000	54,000	55,150
O	714	MAINTENANCE - MOTOR VEHICLE	2,000	3,170	4,980	6,140	1,375
B	720	INSURANCE	11,103	12,418	13,330	13,330	14,390
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	5,712	6,931	6,650	7,515	9,020
O	752	UNIFORMS	140	157	250	250	250
O	762	CIVIC CENTER	5,758	11,871	9,000	8,000	9,200
T	789	TRANSFER BUILDING IMPROVEMENT FUND	45,000	125,000	25,000	25,000	25,000
O	791	VEHICLE REPLACEMENT COSTS	0	0	1,710	1,710	1,715
B	793	EMPLOYER CONTRIBUTION - IMRF	4,331	4,810	5,245	5,245	5,445
B	794	EMPLOYER CONTRIBUTION - FICA	3,349	3,546	4,010	4,010	4,250
O	798	BRAINERD COMMUNITY CENTER	0	277	3,000	1,500	3,000
O	799	MISCELLANEOUS	2,463	3,752	2,560	5,000	4,000
TOTAL PUBLIC BUILDINGS EXPENDITURES			225,119	307,658	206,790	211,630	213,890

SALARIES	46,363	49,067	52,555	51,930	55,595
BENEFITS	18,783	20,774	22,585	22,585	24,085
OPERATING	114,973	112,817	106,650	112,115	109,210
TRANSFER	45,000	125,000	25,000	25,000	25,000
CAPITAL	0	0	0	0	0
TOTAL	225,119	307,658	206,790	211,630	213,890

COMMUNITY ORGANIZATIONS AND ACTIVITIES

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

Account Detail

761 Special Events

Fireworks	\$17,000
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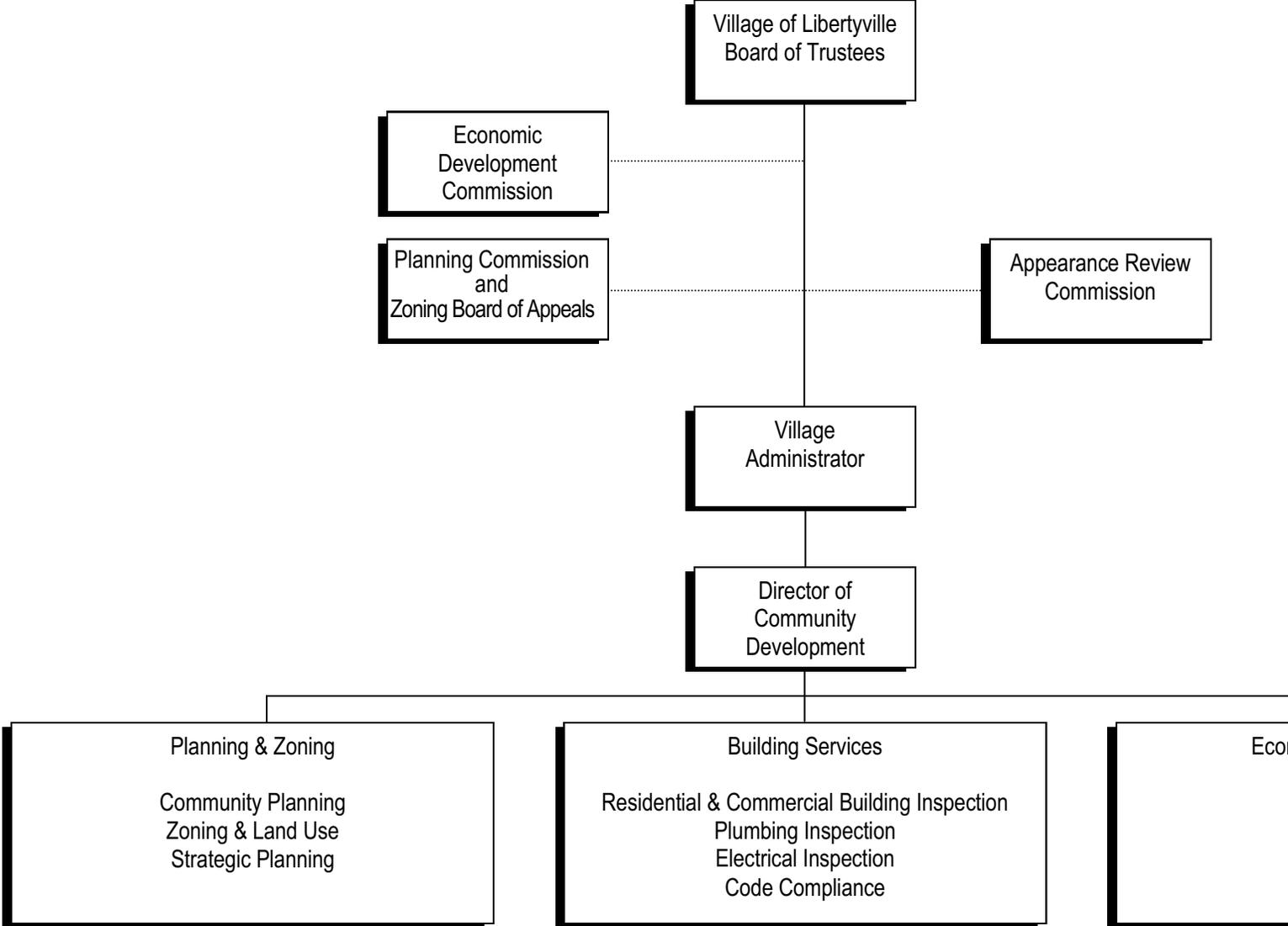
VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 COMMUNITY ORGANIZATIONS AND ACTIVITIES 1-16

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 750 DIAL-A-RIDE	16,324	11,038	15,000	22,105	22,000
O 754 NORTHERN IL SPECIAL RECREATION ASSN	104,318	108,491	114,200	123,225	130,000
O 757 VILLAGE BAND (1)	3,648	17,032	0	0	0
O 761 SPECIAL EVENTS (1)	20,530	23,900	20,000	20,000	17,000
O 762 SPRING CLEANUP	37,063	0	0	0	0
O 767 MOSQUITO CONTROL	34,129	23,948	25,000	25,000	25,000
O 799 MISCELLANEOUS	0	364	500	0	500
TOTAL COMMUNITY ORGANIZATIONS & ACTIVITIES	216,012	184,773	174,700	190,330	194,500
SALARIES	0	0	0	0	0
BENEFITS	0	0	0	0	0
OPERATING	216,012	184,773	174,700	190,330	194,500
TRANSFER	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	216,012	184,773	174,700	190,330	194,500

(1) Beginning in 2006-07, costs for the Village Band and the Holiday on the Square Celebration have been moved to the Hotel Tax Fund.

**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.

2007-08 Goals

1. Update the Zoning Code. Community Development Staff worked with the Plan Commission to complete an update to the Zoning Code by the end of this fiscal year
2. Assist Administration in the Redevelopment of School Street. Community Development Staff inspected construction of the redevelopment of School Street and will continue to as the project moves along.
3. Assist Administration in Planning Parking Improvements. Community Development assisted in planning improvements for parking in the downtown. Review of a proposed parking deck and lot layout is underway.
4. Implementation of Comprehensive Plan. The true strength of a Comprehensive Plan is in its implementation. Staff implemented the Plan through education, working with local developers, and updating the Zoning Code.
5. Economic Development. A Business Directory was prepared and placed on the Village website. "Shop Libertyville" was further promoted through radio and print advertisements. Staff worked to limit commercial and industrial vacancies and actively recruited desirable tenants.
6. Update Website. The Zoning Code, Zoning Map, Comprehensive Plan, and Development Guide were placed on the Village website for ease of use.

2008-09 Goals

1. Downtown Parking Improvement. Assist Administration in implementation of downtown parking improvements.
2. Implement Comprehensive Plan. Staff will continue the implementation of the Comprehensive Plan by reviewing proposed zoning changes in and around the downtown area. Staff will also prepare for the 2010 update for the Comprehensive Plan.
3. Business Directory. Staff will continue to update the Business Directory, market for “Shop Libertyville”, and work to retain and recruit businesses.
4. Update Village Website. The Department will continue to update the Village’s website to further improve our service level to our customers.
5. Northwest Area. Staff will continue to coordinate reviews and planning for the northwest industrial area of the Village.

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

	<u>Actual</u> <u>2003-04</u>	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Estimated</u> <u>2007-08</u>
Cases Filed					
Zoning Board of Appeal	32	43	48	54	45
Planning Commission	41	39	43	33	40
Annexations					
Number	0	0	1	0	0
Acres	0	0	.75	0	0
Appearance Review Cases	85	95	125	100	100
Zoning Certificates Issued	716	564	658	659	725

COMMUNITY DEVELOPMENT - PLANNING DIVISION

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
Director of Community Development	1	1	\$120,850
Senior Planner	1	1	77,780
Administrative Secretary	1	1	57,820
Associate Planner	1	1	54,625
Car Allowance – Director			3,600
			\$314,675

Account Detail

720 Insurance

Medical	\$49,242
Dental	3,686
Life	<u>462</u>
	\$53,390

721 IRMA

Annual Contribution	\$7,210
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726 Travel/Training/Subscription/Due

Training Conference	\$4,600
Dues	2,000
Subscriptions/Books	<u>800</u>
	\$7,400

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

			2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - ADMINISTRATIVE STAFF	259,785	323,907	293,870	293,870	314,675
O	706	MATERIALS AND SUPPLIES	3,841	4,045	4,000	4,200	3,500
O	710	TELEPHONE	4,077	3,781	4,000	4,000	4,000
O	714	MAINTENANCE MOTOR VEHICLE (Fees)	3,000	3,240	2,150	2,150	1,325
B	720	INSURANCE	50,329	50,264	53,895	49,464	53,390
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	5,712	7,640	5,320	6,075	7,210
O	722	POSTAGE	1,706	2,225	2,000	1,200	1,500
O	725	TECHNICAL SERVICES	5,054	1,685	4,000	0	2,000
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	2,877	5,118	5,000	5,000	7,400
O	727	CONSULTING SERVICES	1,000	0	0	0	0
O	742	PRINTING AND PHOTOPROCESSING	12,569	6,253	9,000	6,140	6,000
O	743	PUBLICATION NOTICES	49	50	0	0	0
O	789	TECHNOLOGY EQUIPMENT & REPLACEMENT	6,300	0	0	0	0
C	790	CAPITAL OUTLAYS	0	0	0	0	0
O	791	VEHICLE REPLACEMENT FEES	4,380	4,380	4,185	4,185	0
B	793	EMPLOYER CONTRIBUTION - IMRF	24,270	31,750	29,380	29,380	30,840
B	794	EMPLOYER CONTRIBUTION - FICA	18,983	23,613	21,250	21,250	22,940
O	799	MISCELLANEOUS	635	1,609	1,000	800	1,000
TOTAL PLANNING EXPENDITURES			<u>404,567</u>	<u>469,560</u>	<u>439,050</u>	<u>427,714</u>	<u>455,780</u>
SALARIES			259,785	323,907	293,870	293,870	314,675
BENEFITS			93,582	105,627	104,525	100,094	107,170
OPERATING			51,200	40,026	40,655	33,750	33,935
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	0
TOTAL			<u>404,567</u>	<u>469,560</u>	<u>439,050</u>	<u>427,714</u>	<u>455,780</u>

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 public buildings group facilities management. The Division reviews building construction plans, issues building construction permits, inspects construction work, and approves building occupancies to ensure compliance with applicable building, plumbing, electrical, and mechanical codes. The Division investigates and inspects existing structures and premises where safety, health, and welfare of residents warrant compliance with the property maintenance code. In addition, the Division administers a professional electrician license and registration program developing examinations that are administered to qualified applicants on a quarterly basis. The local existing elevator safety inspection program is coordinated through the Division. Division Staff also provide assistance to residents and contractors who have concerns and questions regarding plumbing, heating, electrical, and other construction related matters in their buildings. The Division has recently taken on the responsibility of coordinating maintenance and facilities management of seven village owned buildings within the Public Buildings Fund.

Performance Data

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Estimated 2008-09
Elevator Certificates					272
Electrician Certificates					203
Building Permits (Projects)					
Residential	1000	1098	910	1000	800
Commercial	198	215	205	200	180
Signs	127	155	198	180	150
Total Permits (Projects)	1325	1468	1313	1300	1130
Total Individual Permits	2955	2776	3137	2500	2400
Permits Constructions Value (in Millions)	\$59.2	\$70.1	\$82.3	\$70.0	\$64.9
Building Permits and Review Fees Collected	\$765,468	\$868,086	\$1,260,477	\$1,150,000	\$1,355,800

COMMUNITY DEVELOPMENT - BUILDING DIVISION

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
Building Commissioner	1	1	\$102,015
Plan Reviewer	1	1	78,440
Building Inspector	1	1	61,825
Electrical Inspector	1	1	75,855
Plumbing Inspector	1	1	65,345
Building/Code Inspector	1	1	54,485
Secretary	1	1	52,885
Part-Time Office Assistant			1,000
			\$491,850

Account Detail

720 Insurance

Medical	\$91,280
Dental	6,945
Life	<u>630</u>
	\$98,855

721 IRMA

Annual Contribution	\$18,020
Deductible Losses	<u>1,000</u>
	\$19,020

726 Travel/Training/Subscription/Due

Conferences	\$0
Dues/Memberships	735
Seminars/Tuition Reimbursement	3,265
Training	<u>1,000</u>
	\$5,000

728 Technical Services

Elevator Inspection	\$20,000
Plan Review Services	<u>4,000</u>
	\$24,000

743 Printing and Publication

Code Books	\$2,000
Forms	<u>1,000</u>
	\$3,000

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

			2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - FULL TIME	414,378	434,932	464,095	456,920	491,850
O	706	MATERIALS AND SUPPLIES	3,160	2,094	2,500	2,500	2,500
O	710	TELEPHONE	3,170	3,575	4,000	4,000	4,000
O	714	MAINTENANCE VEHICLES	10,000	10,745	14,695	14,695	15,540
O	715	MAINTENANCE OTHER EQUIPMENT	2,339	1,963	2,100	2,252	2,100
B	720	INSURANCE	73,991	82,642	89,095	89,000	98,855
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	11,423	14,006	14,290	17,020	19,020
O	723	OFFICE SUPPLIES	3,606	3,545	3,500	4,000	3,500
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	3,374	3,139	7,000	6,000	5,000
O	728	TECHNICAL SERVICES *	20,012	28,798	24,000	24,000	24,000
O	729	REIMBURSABLE EXPENSES	960	455	1,000	500	1,000
O	743	PRINTING AND PUBLICATION	3,528	1,301	4,000	2,500	3,000
O	789	TECHNOLOGY EQUIPMENT & REPLACEMENT	10,300	0	0	0	0
C	790	CAPITAL OUTLAYS	0	0	0	0	0
B	793	EMPLOYER CONTRIBUTION - IMRF	38,654	42,636	46,300	44,125	48,100
B	794	EMPLOYER CONTRIBUTION - FICA	30,655	32,236	35,500	33,156	37,625
O	799	MISCELLANEOUS	779	887	700	1,500	1,000
TOTAL BUILDING SERVICES EXPENDITURES			<u>630,329</u>	<u>662,954</u>	<u>712,775</u>	<u>702,168</u>	<u>757,090</u>
SALARIES			414,378	434,932	464,095	456,920	491,850
BENEFITS			143,300	157,514	170,895	166,281	184,580
OPERATING			72,651	70,508	77,785	78,967	80,660
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	0
TOTAL			<u>630,329</u>	<u>662,954</u>	<u>712,775</u>	<u>702,168</u>	<u>757,090</u>

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

		2005-06	2006-07	2007-08	2007-08	2008-09
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
626	BUILDING PLAN REVIEW FEES	76,605	124,367	60,000	150,000	135,800
627	BUILDING PERMITS	769,895	1,201,033	700,000	1,000,000	1,220,000
660	ELEVATOR INSPECTION FEES	11,871	30,274	11,500	11,500	11,500
		<u>858,371</u>	<u>1,355,674</u>	<u>771,500</u>	<u>1,161,500</u>	<u>1,367,300</u>

COMMUNITY DEVELOPMENT – ECONOMIC DEVELOPMENT

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
Economic Development Coordinator	1	1	\$81,220
			<hr/> \$81,220

Account Detail

720 Insurance		728 Technical Services	
Medical	\$16,415	Design Services	\$1,500
Dental	1,230		
Life	<u>90</u>	729 Economic Development Incentives	
	\$17,735	Medline	\$25,000
726 Travel/Training/Subscription/Dues			
AICP/APA	470		
National Historic Trust	420		
Lake County Partners	4,500		
International Council of Shopping Centers	650		
International Economic Development Council	250		
Training	<u>900</u>		
	\$7,190		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

COMMUNITY DEVELOPMENT- ECONOMIC DEVELOPMENT 01-03-03

			2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - FULL TIME	0	0	77,500	77,500	81,220
O	706	MATERIALS AND SUPPLIES	0	0	2,000	200	1,000
B	720	INSURANCE	0	0	15,935	15,935	17,735
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	0	0	1,330	1,500	1,805
O	722	POSTAGE	0	0	1,000	750	1,000
O	723	OFFICE SUPPLIES	0	0	0	0	0
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	0	0	6,600	6,600	7,190
O	727	CONSULTING SERVICES	0	0	0	0	0
O	728	TECHNICAL SERVICES	0	0	2,000	2,000	1,500
O	729	ECONOMIC DEVELOPMENT INCENTIVES	0	4,298	60,000	25,000	25,000
O	741	PROMOTION & ACTIVITIES	0	0	8,000	7,000	4,000
O	743	PRINTING AND PUBLICATION	0	0	3,000	3,000	3,000
B	793	EMPLOYER CONTRIBUTION - IMRF	0	0	7,750	7,750	7,960
B	794	EMPLOYER CONTRIBUTION - FICA	0	0	5,930	5,930	6,210
O	799	MISCELLANEOUS	0	0	0	0	0
TOTAL ECONOMIC DEVELOPMENT EXPENDITURES			0	4,298	191,045	153,165	157,620
SALARIES			0	0	77,500	77,500	81,220
BENEFITS			0	0	29,615	29,615	31,905
OPERATING			0	4,298	83,930	46,050	44,495
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	0
TOTAL			0	4,298	191,045	153,165	157,620

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT
SUMMARY BUDGET

	2005-06	2006-07	2007-08	2007-08	2008-09
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<u>SALARIES</u>					
PLANNING	259,785	323,907	293,870	293,870	314,675
BUILDING SERVICES	414,378	434,932	464,095	456,920	491,850
ECONOMIC DEVELOPMENT	0	0	77,500	77,500	81,220
TOTAL SALARIES	674,163	758,839	835,465	750,790	887,745
<u>BENEFITS</u>					
PLANNING	93,582	105,627	104,525	100,094	107,170
BUILDING SERVICES	143,300	157,514	170,895	166,281	184,580
ECONOMIC DEVELOPMENT	0	0	29,615	29,615	31,905
TOTAL BENEFITS	236,882	263,141	305,035	266,375	323,655
<u>OPERATING</u>					
PLANNING	51,200	40,026	40,655	33,750	33,935
BUILDING SERVICES	72,651	70,508	77,785	78,967	80,660
ECONOMIC DEVELOPMENT	0	4,298	83,930	46,050	44,495
TOTAL OPERATING	123,851	114,832	202,370	158,767	159,090
<u>TRANSFERS</u>					
PLANNING	0	0	0	0	0
BUILDING SERVICES	0	0	0	0	0
ECONOMIC DEVELOPMENT	0	0	0	0	0
TOTAL TRANSFERS	0	0	0	0	0
<u>CAPITAL</u>					
PLANNING	0	0	0	0	0
BUILDING SERVICES	0	0	0	0	0
ECONOMIC DEVELOPMENT	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
TOTAL COMMUNITY DEVELOPMENT EXP	1,034,896	1,136,812	1,342,870	1,175,932	1,370,490

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, employees, and commuters. The Village has direct ownership of several parking lots and lease agreements with the owners of the remaining parking lots in the area.

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 three Community Service Officers.

Account Detail

713 Maintenance Parking Lot

Snow Removal	4,000
Miscellaneous	<u>1,000</u>
	\$5,000

792 Rent

Lease of Theater Property for Employee Parking	\$5,000
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VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

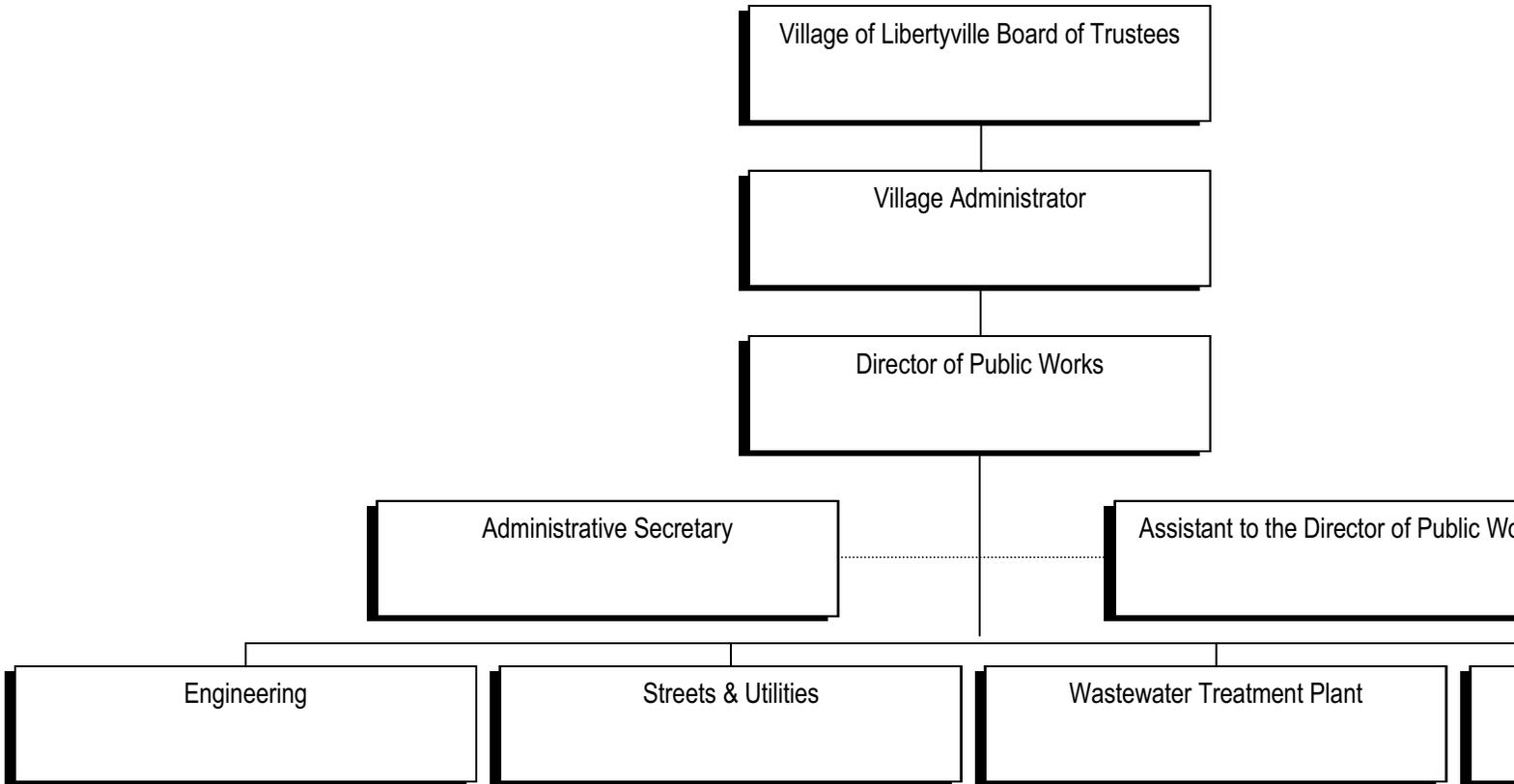
CENTRAL BUSINESS DISTRICT PARKING 01-15

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 706 MATERIALS AND SUPPLIES	0	40	1,200	200	1,000
O 713 MAINTENANCE PARKING LOTS	3,680	13,729	10,000	10,000	5,000
C 791 CONSTRUCTION OF LOTS	0	0	0	0	0
O 792 RENT	22,770	0	5,000	3,300	5,000
O 799 MISCELLANEOUS	0	0	0	1,800	0
TOTAL CBD PARKING EXPENDITURES	26,450	13,769	16,200	15,300	11,000
SALARIES	0	0	0	0	0
BENEFITS	0	0	0	0	0
OPERATING	26,450	13,769	16,200	15,300	11,000
TRANSFER	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	26,450	13,769	16,200	15,300	11,000

	2005-06	2006-07	2007-08	2007-08	2008-09
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
657 PARKING FEES-EMPLOYEE PERMITS	5,065	5,095	5,000	5,500	5,000

PUBLIC WORKS

Department of Public Works



PUBLIC WORKS

The Public Works Department is comprised of four operating divisions, specifically:

1) Engineering; 2) Streets and Utilities; 3) Waste Water Treatment; and 4) Fleet Services.

The 38 members of the department provide a full range of community services, and the staff takes special pride in being awarded Full Accreditation by the American Public Works Association in 2005, an honor bestowed on only twenty-five other agencies in the United States and Canada.

The Engineering Division is responsible for the planning, design and construction of public infrastructure improvements necessary to improve existing facilities as well as to accommodate future growth by utilizing in-house professional staff as well as a number of 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 CAD and GIS. The Streets and Utilities Division is responsible for the 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. The Wastewater Treatment Division is responsible for the operation and maintenance of 18 wastewater pump stations and a 4.0 mgd advanced wastewater treatment facility. Fleet Services maintains over 100 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.

2007-08 Goals

1. Coordinate implementation of downtown parking improvements. Public Works, Community Development and Administration have worked with Walker Consultants to design the west lot parking structure.
2. Develop a systematic program of storm water infiltration/inflow reduction in the sanitary sewer system. The department is currently gathering information to put together a comprehensive program for the reduction of stormwater inflow/infiltration. The program will be carried into 2008-09.
3. Update cross connection control device inventories and implement enforcement of the IEPA and Village ordinance requirements. Public Works along with the Plumbing Inspector will be implementing a cross connection control device enforcement program. Industrial/Commercial entities and residences in compliance with a device but no inspection will be given a six-month grace period to obtain an inspection and report the inspection results to the Plumbing Inspector. Industrial/Commercial entities and residences not in compliance with a device will be given three months to have a cross connection control device installed and the device inspected. We will bring this item to the Water & Sewer Committee to discuss and receive direction on our approach.
4. Implement an industrial sewer use inventory and survey. The department is currently working on developing a systematic plan. We expect to have a systematic plan developed and put the program into place in 2008-09.
5. Prepare for APWA re-accreditation in 2009. The APWA mid-term report was submitted to the APWA in July 2007. The APWA 5th edition of the Management Practices book was purchased to update Village management practices for re-accreditation in 2009.

2008-09 Goals

1. Coordinate implementation of downtown parking improvements. Staff members from Public Works, Community Development and Administration have continuously been meeting with Walker Consultants to coordinate the final design of the parking structure. Construction of the parking structure is expected to begin in June/July 2008.
2. Continue to develop a systematic program of storm water infiltration/inflow reduction in the sanitary sewer system. To date, the department has performed sewer line maintenance, sewer line repairs, various manhole repairs and flow monitoring at various locations to reduce inflow/infiltration in the Village.
3. Receive Water and Sewer Committee direction and update cross connection control device inventories and implement enforcement of the IEPA and Village ordinance requirements. To date, the department has met with the Water & Sewer Committee for direction on the implementation of cross connection control device inventory and implementation. The Committee recommended that the department notify those that have and don't have the devices and give a timeframe for compliance, as well; the approach must be consistent to each entity.
4. Continue to implement an industrial sewer use inventory and survey. The department is currently developing a systematic program and the program will be commenced in 2008-09, if not before this time.
5. Continue to prepare for APWA re-accreditation in 2009. The biennial report was submitted in July 2007. The department is currently updating the APWA management practices used in volume four to volume five. The department's standard operating procedures are then updated to match volume five, which is the volume that will be used for re-accreditation in 2009. The Assistant to the Director has attended accreditation meetings with area municipalities that have achieved accreditation or are pursuing accreditation.
6. Complete design and construction of numerous capital improvements projects in the MFT, TIF, CIF, WSCI and NWS area within the next fiscal year. The Lake Street Reconstruction project and the Lake Street Bridge Replacement projects are currently being designed in-house by staff engineers. These two projects will be paid for with MFT and CIF funds. Also, staff has met with consulting engineers regarding the Well Capacity Study to be paid for with WSCI funds.
7. Evaluate comprehensive meter reading as it relates to manpower and technology and discuss our approach with the Water & Sewer Committee. Department staff has met with Administration & Finance regarding the future of manpower for meter reading activities and has proposed changes to the current set-up of the meter reading program.
8. Establish a five (5) year plan for Capital Improvements in CIF and WSCI and evaluate the need for additional revenue and/or other revenue sources to increase funding to roads. Staff has proposed a five-year capital improvement plan that is under review by the Director of Public Works.
9. Reduce the number of outstanding Engineering bonds. Engineering staff is working together to reduce the number of bonds being held by the Village. Regular updates are given at staff meetings to keep the Director of Public Works informed as to how many outstanding bonds are being held.

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. This division also coordinates and directs engineering consultants retained by the Village; administers subdivision and watershed development codes; maintains accurate maps, utility atlases, and project records. Provides recommendations on engineering related matters.

Performance Data

	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Estimate</u> <u>2007-08</u>	<u>Projected</u> <u>2008-09</u>
Capital Improvement Contracts	9	14	13	11	10
Contract Amounts	\$1,868,700	\$1,788,544	\$1,924,000	\$3,450,000	\$4,600,000
Public Improvement by Development, Inspected Value	\$529,107	\$1,400,000	\$3,000,000	\$750,000	\$400,000
Review & Inspection Fees Collected	\$36,840	\$42,293	\$120,000	\$60,000	\$60,000
			(Principally due to Liberty Point E/W Development)		
Number of Right of Way Permits Issued	241	208	164	170	160
Number of Site Development Permits Issued	10	6	15	8	10
Number of Permit Inspections (Right-of-way & Site Development)	1,162	713	835	381	500

PUBLIC WORKS – ENGINEERING

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
Senior Project Engineer	1 (50%)	1 (50%)	\$49,765
Project Engineer	2 (50%)	2 (50%)	88,775
Engineering Inspector	1 (50%)	1 (50%)	38,175
GIS Coordinator	1 (50%)	1 (30%)	20,220
Administrative Secretary	1 (80%)	1 (80%)	36,170
Overtime			1,000
Summer Part-Time			5,000
			<hr/> \$239,105

Account Detail

720 Insurance

Medical	\$64,730
Dental	4,890
Life	<u>540</u>
	\$70,160

723 Office Supplies

Supplies	\$1,800
Postage	1,500
Postage Meter	615
Copier Lease	<u>1,600</u>
	\$5,515

726 Travel/Training/Subscriptions/Dues

Professional Registration & Dues	\$500
Required Seminars/Meetings	2,000
Publications	100
GIS Training	<u>965</u>
	\$3,565

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

			2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - FULL TIME	262,712	228,521	241,510	228,495	239,105
O	706	MATERIALS AND SUPPLIES	1,521	1,675	1,850	1,200	1,600
O	710	TELEPHONE	3,443	3,599	3,375	4,100	4,100
O	714	MAINTENANCE VEHICLES	10,000	8,220	10,610	10,610	8,615
O	715	MAINTENANCE OTHER EQUIPMENT	1,556	486	800	900	800
B	720	INSURANCE	58,525	59,026	63,335	63,355	70,160
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	5,826	7,070	6,780	7,660	9,190
O	723	OFFICE SUPPLIES	5,624	5,596	5,515	5,500	5,515
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	990	1,017	2,600	2,600	3,565
O	728	TECHNICAL SERVICES	446	1,852	215	50	215
O	789	TECHNOLOGY EQUIPMENT & REPLACEMENT	6,700	0	0	0	0
C	790	CAPITAL OUTLAYS	0	0	0	0	0
O	791	VEHICLE REPLACEMENT FEES	5,500	5,500	6,965	6,965	6,970
B	793	EMPLOYER CONTRIBUTION - IMRF	24,123	21,876	23,650	22,900	22,940
B	794	EMPLOYER CONTRIBUTION - FICA	19,383	16,910	18,430	18,430	18,290
O	799	MISCELLANEOUS	0	500	0	305	0
TOTAL ENGINEERING EXPENDITURES			<u>406,349</u>	<u>361,848</u>	<u>385,635</u>	<u>373,070</u>	<u>391,065</u>
SALARIES			262,712	228,521	241,510	228,495	239,105
BENEFITS			102,031	97,812	105,415	104,685	111,390
OPERATING			41,606	35,515	38,710	39,890	40,570
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	0
TOTAL			<u>406,349</u>	<u>361,848</u>	<u>385,635</u>	<u>373,070</u>	<u>391,065</u>

		2005-06	2006-07	2007-08	2007-08	2008-09
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
658	ENGINEERING FEES	73,816	152,307	60,000	60,000	60,000

HIGHWAYS AND BRIDGES

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

	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Projected 2007-08	Projected 2008-09
Streets					
Resurfaced (miles)	2.37	1.76	1.2	1.8	1.8
Striped (miles)	9.8	9.77	9.75	10	10
Repaired (tons)	690	378.10	500	475	500
Swept (miles)	3,828	4,418	4,500	4,800	4,800
Miles of Streets	80	80	80	80	80
Street Lights*	2,181	2,181	2,181	2,181	2,181
Sidewalk replaced (panels)	657	506	610	620	615
Street Signs Erected or Replaced	543	809	432	600	600
Streetlight Replaced	11	15	7	15	15
Streetlight Cable Repairs	20	28	18	14	14
Street Lamps Replaced	192	275	271	280	280
Traffic Marking (linear feet)	61,131	60,937	44,611	43,217	44,000
No. of Staff per Mile of Road Maintained	.11	.11	.11	.11	.11

*Village owned lights based on survey completed in 2003

PUBLIC WORKS – HIGHWAYS AND BRIDGES

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
<u>Administrative</u>			
Director of Public Works	1 (15%)	1 (15%)	19,725
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	28,600
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	19,265
Assistant to the Director of Public Works	1 (15%)	1 (15%)	9,175
			<hr/> \$76,765
<u>Clerical</u>			
Secretary	1 (30%)	1 (30%)	16,100
			<hr/> \$16,100
<u>Salaries Maintenance</u>			
Public Works Maintenance Technician	7 (70%)	7 (70%)	\$253,695
Public Works Team Leader	2 (90%)	2 (90%)	91,230
Utility Technician	1 (30%)	1 (30%)	4,650
Overtime			21,000
			<hr/> \$370,575

See Next Page for Account Detail

Account Detail**706 Materials and Supplies**

Cleaners, Soaps, Degreasers	\$1,500
Hardware, Stock Items, Tools	11,500
Saw and Blades	1,500
Traffic Control	<u>500</u>
	\$15,000

707 Streetlight Energy

Dusk-to-Dawn Streetlights (2181)	\$55,200
ComEd Rentals (227)	<u>49,200</u>
	\$104,400

708 Streetlight Maintenance

Maintenance (Private Contract)	\$60,000
Cable Locates – JULIE	800
Lamp/Pole Purchases	<u>16,500</u>
	\$77,300

712 Maintenance Buildings

HVAC	\$2,000
Miscellaneous	4,200
Overhead Door	<u>1,000</u>
	\$7,200

713 Maintenance Roadway Median

Butterfield Road Median	\$4,300
US Rte 45 Median	<u>5,500</u>
	\$9,800

716 Maintenance Streets & Alleys

Pavement Patching, Stone & Sand	35,000
Pavement Marking Material & Striping	3,500
Street Sweeper Brushes	1,500
Harris Road Maintenance`	600
North Shore Bike Path	<u>2,435</u>
	\$43,035

717 Maintenance Sidewalks

Replacement – Outside Contractor	\$39,000
Materials	<u>4,000</u>
	\$43,000

718 Maintenance Storm Services

Repair Catch Drain/Storm Sewer	\$10,000
Miscellaneous	<u>1,300</u>
	\$11,300

720 Insurance

Medical	\$165,860
Dental	13,890
Life	<u>1,170</u>
	\$180,920

721 IRMA

Annual Contribution	\$66,325
Deductible Losses	<u>7,500</u>
	\$73,825

726 Travel/Training/Subscription/Dues

Dues & Monthly Meetings	\$300
Training	<u>700</u>
	\$1,000

731 Traffic Signal

Maintenance Contract	\$28,000
Knockdown Repairs	2,500
OPTICOM Maintenance	5,100
Maintain Butterfield @ Golf and Crane	3,000
Maintain IL 21 at Red Top and Artaius	2,100
Maintain IL 21 at Hollister and Artaius	<u>4,600</u>
	\$45,300

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF PUBLIC WORKS HIGHWAYS AND BRIDGES 01-02-03

BUDGETED EXPENDITURES		2005-06 ACTUAL	2006-07 ACTUAL	2007-08 BUDGET	2007-08 ESTIMATE	2008-09 APPROVED
S 701	SALARIES ADMINISTRATION	94,781	66,996	76,430	63,965	76,765
S 702	SALARIES CLERICAL	13,544	14,674	15,210	15,245	16,100
S 704	SALARIES MAINTENANCE	334,958	336,704	356,810	363,955	370,575
O 706	MATERIALS AND SUPPLIES	13,684	18,525	16,000	15,000	15,000
O 707	STREETLIGHT ENERGY	99,137	114,055	104,400	104,400	104,400
O 708	STREETLIGHT MAINTENANCE	101,259	71,259	77,300	89,000	77,300
O 712	MAINTENANCE BUILDINGS	9,193	7,697	7,200	7,200	7,200
O 713	MAINTENANCE ROADWAY MEDIANS	5,704	12,844	10,800	10,100	9,800
O 714	MAINTENANCE MOTOR EQUIPMENT FEES	130,000	157,460	193,190	193,190	221,160
O 715	MAINTENANCE OTHER EQUIPMENT	2,843	2,309	1,400	1,400	1,400
O 716	MAINTENANCE STREETS AND ALLEYS	59,816	38,955	40,600	47,600	43,035
O 717	MAINTENANCE SIDEWALKS	39,591	45,313	45,000	42,000	43,000
O 718	MAINTENANCE STORM SEWERS	16,294	12,423	11,300	11,300	11,300
O 719	MAINTENANCE SIGNS	12,906	8,711	7,300	10,100	7,300
B 720	INSURANCE	154,246	164,124	159,575	156,785	180,920
O 721	INTERGOVERNMENTAL RISK MGMT AGENCY	59,335	66,844	56,420	62,770	73,825
O 723	OFFICE SUPPLIES	323	0	0	0	0
O 724	REFUSE DISPOSAL	3,593	498	0	0	0
O 725	EQUIPMENT RENTAL	5,841	2,581	6,500	8,600	6,500
O 726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	378	351	2,000	500	1,000
O 728	TECHNICAL SERVICES	1,873	1,735	5,000	4,000	3,000
O 731	TRAFFIC SIGNAL MAINTENANCE	37,968	23,290	44,265	43,500	45,300
O 740	SICK LEAVE BUYBACK	0	17,209	0	0	0
O 742	PHOTOPROCESSING	0	924		2,055	2,055
O 752	UNIFORMS	6,373	3,215	5,500	4,000	5,000
T 788	TRANSFER BUILDING IMPROVEMENT FUND	0	25,250	5,000	5,000	5,000
O 789	TECHNOLOGY EQUIPMENT & REPLACEMENT	24,000	0	0	0	0
C 790	CAPITAL OUTLAYS	0	0	7,495	7,285	0
O 791	VEHICLE REPLACEMENT FEES	124,680	124,680	139,170	139,170	158,800
B 793	EMPLOYER CONTRIBUTION - IMRF	42,316	41,497	44,520	42,000	45,415
B 794	EMPLOYER CONTRIBUTION - FICA	32,781	31,018	33,900	32,400	35,185
O 799	MISCELLANEOUS	180	1,257	250	250	250
TOTAL HIGHWAY & BRIDGES EXPENDITURES		1,427,597	1,412,398	1,472,535	1,482,770	1,566,585
SALARIES		443,283	418,374	448,450	443,165	463,440
BENEFITS		229,343	236,639	237,995	231,185	261,520
OPERATING		754,971	732,135	773,595	796,135	836,625
TRANSFER		0	25,250	5,000	5,000	5,000
CAPITAL		0	0	7,495	7,285	0
TOTAL		1,427,597	1,412,398	1,472,535	1,482,770	1,566,585
		2005-06 ACTUAL	2006-07 ACTUAL	2007-08 BUDGET	2007-08 ESTIMATE	2008-09 APPROVED
605	HIGHWAYS & BRIDGES (VILLAGE) PROPERTY TA:	505,815	498,874	520,000	507,930	525,000
606	HIGHWAYS & BRIDGES (TWP) PROPERTY TAX	184,912	206,438	212,000	229,560	250,000
619	STREET/SIGNAL MAINTENANCE FEES	37,273	110,768	60,500	64,400	64,400
		728,000	816,080	792,500	801,890	839,400

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

	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Estimate</u> <u>2007-08</u>	<u>Projected</u> <u>2008-09</u>
Snowfall (inches)	51	37	55.3	89	45
Snowplowing Events	21	18	22	29	20
Salt Spread (tons)	1,460	1,089	2,000	3,050	2,000
No. of Snow Plow Routes	10	10	10	10	10
Snow & Ice Control Man Hours					
Regular	395	183	551	930	450
Overtime	228	874	1,362	2,642	1,000
Cost to Plow One Mile of Roadway	\$62.44	\$53.66	\$85.37	\$112.27	\$100.00

PUBLIC WORKS – SNOW REMOVAL AND ICE CONTROL

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
<u>Administrative</u>			
Streets & Utilities Systems Superintendent	1 (10%)	1 (10%)	\$9,530
Assistant Streets & Utilities Systems Superintendent	1 (10%)	1 (10%)	6,420
			<hr/> \$15,950
<u>Salaries – Maintenance</u>			
Public Works Maintenance Technician	9 (10%)	9 (10%)	\$45,230
Public Works Team Leader	3 (10%)	3 (10%)	18,510
Water System Operator	3 (10%)	3 (10%)	20,440
Water System Supervisor	1 (10%)	1 (10%)	8,170
Utility Technician	1 (10%)	1 (10%)	4,650
Overtime			24,000
			<hr/> \$121,000

Account Detail

706 Materials & Supplies	
Salt (1,785 Tons)	\$71,000
De-Icer (9,000 gal @ .60/gal)	5,500
Snow fence posts, misc.	500
	<hr/> \$77,000

715 Maintenance Other	
Snowplow blades, wheels, spreaders and other	\$7,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

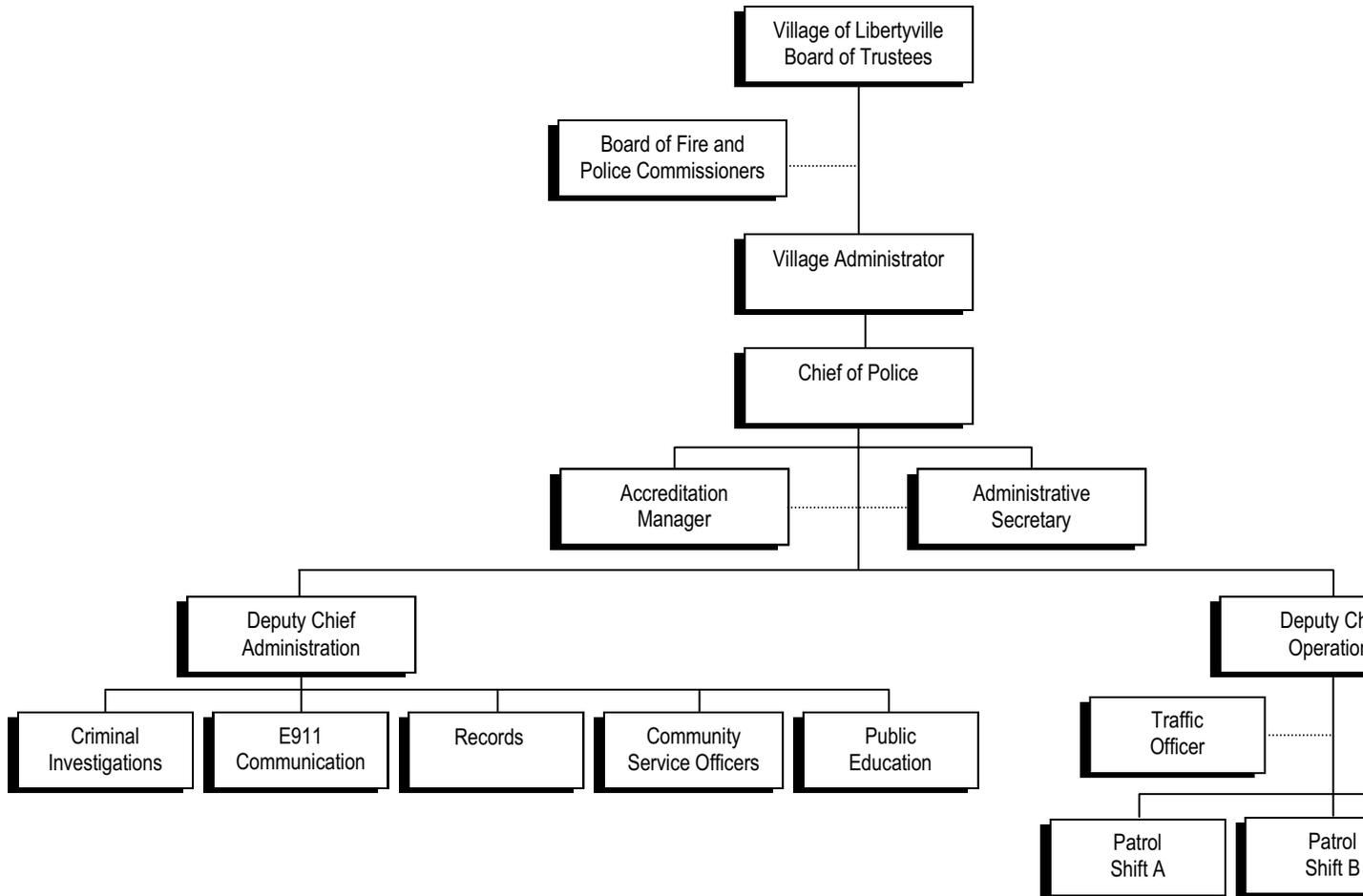
			2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES ADMINISTRATION	16,897	12,967	17,140	12,190	15,950
S	704	SALARIES MAINTENANCE	107,025	121,927	120,390	145,120	121,000
O	706	MATERIALS AND SUPPLIES	67,179	118,874	75,000	87,660	77,000
O	715	MAINTENANCE OTHER EQUIPMENT	3,185	8,971	7,000	7,000	7,000
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	6,283	7,624	8,310	8,260	10,910
O	728	CONTRACTUAL SERVICES	1,521	963	1,000	1,000	1,000
O	740	SICK LEAVE BUYBACK	0	3,430	0	2,300	0
C	790	CAPITAL OUTLAYS	0	0	0	0	0
B	793	EMPLOYER CONTRIBUTION - IMRF	10,792	13,578	13,630	13,630	11,860
B	794	EMPLOYER CONTRIBUTION - FICA	8,361	9,897	10,500	9,600	9,250
O	799	MISCELLANEOUS	722	1,256	1,000	1,000	1,000
TOTAL SNOW & ICE CONTROL EXPENDITURES			<u>221,965</u>	<u>299,487</u>	<u>253,970</u>	<u>287,760</u>	<u>254,970</u>
SALARIES			123,922	134,894	137,530	157,310	136,950
BENEFITS			19,153	23,475	24,130	23,230	21,110
OPERATING			78,890	141,118	92,310	107,220	96,910
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	0
TOTAL			<u>221,965</u>	<u>299,487</u>	<u>253,970</u>	<u>287,760</u>	<u>254,970</u>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
DEPARTMENT OF PUBLIC WORKS
SUMMARY BUDGET

	2005-06	2006-07	2007-08	2007-08	2008-09
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<u>SALARIES</u>					
ENGINEERING	262,712	228,521	241,510	228,495	239,105
HIGHWAYS AND BRIDGES	443,283	418,374	448,450	443,165	463,440
SNOW REMOVAL AND ICE CONTROL	123,922	134,894	137,530	157,310	136,950
TOTAL SALARIES	829,917	781,789	827,490	828,970	839,495
<u>BENEFITS</u>					
ENGINEERING	102,031	97,812	105,415	104,685	111,390
HIGHWAYS AND BRIDGES	229,343	236,639	237,995	231,185	261,520
SNOW REMOVAL AND ICE CONTROL	19,153	23,475	24,130	23,230	21,110
TOTAL BENEFITS	350,527	357,926	367,540	359,100	394,020
<u>OPERATING</u>					
ENGINEERING	41,606	35,515	38,710	39,890	40,570
HIGHWAYS AND BRIDGES	754,971	732,135	773,595	796,135	836,625
SNOW REMOVAL AND ICE CONTROL	78,890	141,118	92,310	107,220	96,910
TOTAL OPERATING	875,467	908,768	904,615	943,245	974,105
<u>TRANSFERS</u>					
ENGINEERING	0	0	0	0	0
HIGHWAYS AND BRIDGES	0	25,250	5,000	5,000	5,000
SNOW REMOVAL AND ICE CONTROL	0	0	0	0	0
TOTAL TRANSFERS	0	25,250	5,000	5,000	5,000
<u>CAPITAL</u>					
ENGINEERING	0	0	0	0	0
HIGHWAYS AND BRIDGES	0	0	7,495	7,285	0
SNOW REMOVAL AND ICE CONTROL	0	0	0	0	0
TOTAL CAPITAL	0	0	7,495	7,285	0
TOTAL PUBLIC WORKS EXPENDITURES	2,055,911	2,073,733	2,112,140	2,143,600	2,212,620

POLICE DEPARTMENT

Police Department



POLICE DEPARTMENT

The Libertyville Police Department provides a complete range of municipal services, including investigation of criminal offenses and traffic accidents, parking and traffic enforcement and non-criminal services on a 24-hour, 365-day basis. Additionally, a secure Public Safety Communications Center is maintained within the police facility and provides full time local Police and Fire electronic capabilities. Additional law enforcement responsibilities are provided through contractual arrangements for reasons of efficiency. These include prosecution of traffic and ordinance cases, maintaining alarm monitoring equipment and analysis of seized drugs, biological (DNA) and other forms of evidence.

A comprehensive scope of professional assistance and disaster mitigation services are constantly maintained and ready for rapid use through our memberships in regional public safety task forces. These include: The Lake County Metropolitan Enforcement Group (LCMEG) for narcotics and criminal gang activity interdiction, the Major Crash Assistance Team (MCAT) for rapid investigation of fatal and serious injury traffic accidents, the Lake County Major Crime Task Force (LCMCTF) for investigation of homicides, the Lake County Gang Task Force for suppression of criminal gang activities at large public events, the Lake County Police Radio Network for control and support of our regional radio communications, the Northeastern Illinois Regional Crime Laboratory (NIPCL) for comprehensive analysis of crime evidence, the Northern Illinois Police Alarm System NIPAS for traffic control, civil disturbances and emergency rescue operations, and the Illinois Law Enforcement Alarm System (ILEAS) for assistance during any kind of local disaster or act of terrorism.

2007-08 Goals

1. **Increase Traffic Enforcement.** Measured by the total number of citations issued, traffic enforcement increased by 5% in 2007, and had increased by 9% in 2006. The Traffic Enforcement Officer Program was initiated in November, and early results are positive. Research was initiated on automated red light enforcement systems.
2. **Improve Parking Enforcement Processes.** Parking enforcement procedures have been improved by implementing two electronic ticket writing instruments and associated records management software.
3. **Enhance Emergency Preparedness.** Emergency preparedness capabilities at Libertyville High School have been enhanced through our planning and exercising partnership. Our School Resource Officer has been very active and effective in this role. During 2007, he trained the School Emergency Response Team on dealing with certain crisis situations, hosted rapid deployment training, conducted gang awareness and drug awareness seminars, conducted a “tabletop” disaster training exercise for school staff and participated in an exercise that jointly trained police officers and staffs of Libertyville and Mundelein High Schools.

2008-09 Goals

1. Introduce Additional Traffic Enforcement Methods. Review effects of the Traffic Enforcement program, produce monthly reports and adjust operations to accomplish maximum visibility. Completion of study on automated red light enforcement systems and installation where warranted.

2. Coordinate with Parking Contingencies. Adapt parking enforcement services to complement development of the downtown parking structure and improve the compliance rate with timed parking zones.

3. Expand Public-Private Planning for Emergencies. Continue development of emergency procedures with Libertyville private and public sector organizations, through participation in the Critical Infrastructure Protocol (CIP) planning, and through a variety of exercises at Libertyville High School.

Performance Data

	2003	2004	2005	2006	2007
Calls for Services and Responses	25,244	26,820	20,402	20,491	21,695
Communications Ctr. Telephone Calls	63,527	73,985	89,015	91,866	85,355
911 Emergency Telephone Incidents	7,477	8,951	8,654	8,728	8,268
911 Landline Calls	5,268	5,989	5,953	5,950	5,296
911 Wireless Calls	2,209	2,962	2,701	2,778	2,972
Responses to Alarms	1,499	2,014	1,364	924	869
Custodial Arrests	1,041	697	451	489	571
D.A.R.E. Program Graduations	385	458	391	410	390
Investigations Unit Cases	226	533	550	508	577
Investigations Unit Cases Cleared	297	475	502	514	472
Motor Vehicle Accidents Investigated	1,312	1,319	1,289	1,274	1,381
Parking Tickets Issued	4,907	3,786	5,139	4,226	4,315
Traffic Tickets Issued	2,350	2,779	2,378	2,591	2,740
Driving Under the Influence Arrests	65	85	56	60	50
Animal Complaints and Services	570	567	527	572	611
Alarm Subscribers	1,140	1,322	1,318	1,328	1,357
Taxicab Licenses issued	81	96	88	114	118

POLICE – ADMINISTRATIVE, COMMUNICATIONS & RECORDS

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
<u>Uniformed</u>			
Chief of Police	1	1	\$134,600
Deputy Police Chief	2	2	229,755
Police Sergeant	1 (50%)	1 (50%)	47,365
Overtime/Training/Holiday			15,700
Auto Allowance			3,600
			\$431,020
<u>Civilian</u>			
Police Records Assistant	3	3	\$135,970
Administrative Secretary	1 (75%)	1 (75%)	43,365
Training Overtime			1,000
			\$180,335
<u>Dispatch</u>			
Telecommunicator/Records Supervisor	1 (10%)	1 (10%)	\$8,795
Public Safety Telecommunicator	9 (60%)	9 (60%)	290,960
Overtime			15,600
			\$315,355

Account Detail

715 Maintenance Other Equipment

Office Equipment	\$1,000
Range	1,000
	\$2,000

721 IRMA

Annual Contribution	\$172,320
Deductible Losses	7,500
	\$179,820

720 Insurance

Medical	\$726,442
Dental	56,393
Life	5,165
	\$788,000

726 Travel/Training/Subscription/Dues

Conferences & Travel	\$1,800
Professional Dues/Subscriptions	3,000
Tuition Reimbursement	3,000
Other Training	1,200
	\$9,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE ADMINISTRATION, COMMUNICATIONS & RECORDS 01-05-01

		2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701 SALARIES - UNIFORMED	356,801	381,551	416,240	393,115	431,020
S	702 SALARIES - CIVILIAN	157,416	166,548	181,735	169,560	180,335
S	704 SALARIES - TELECOMMUNICATORS	319,584	308,002	306,625	342,000	315,355
O	705 CONTRACTUAL SERVICES	47,547	110,988	66,000	65,525	62,000
O	706 MATERIALS AND SUPPLIES	6,742	7,048	5,000	4,245	5,000
O	710 TELEPHONE	22,504	18,338	20,000	20,150	20,150
O	714 MAINTENANCE MOTOR VEHICLES FEES	5,000	7,775	9,510	9,510	7,025
O	715 MAINTENANCE OTHER EQUIPMENT	5,111	3,015	3,000	1,800	2,000
B	720 INSURANCE	653,784	648,771	716,750	708,905	788,000
O	721 INTERGOVERNMENTAL RISK MGMT AGENCY	90,078	138,704	134,600	155,000	179,820
O	722 POSTAGE	4,808	2,302	3,500	3,500	3,500
O	723 OFFICE SUPPLIES	10,545	10,683	9,000	9,000	9,000
O	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	7,918	10,159	9,000	8,185	9,000
O	728 MEDICAL SERVICES	785	408	500	1,500	500
O	740 SICK LEAVE BUYBACK	0	5,702	39,900	39,720	0
O	742 PHOTOCOPYING	6,837	0	6,000	5,200	5,300
O	743 PRINTING AND PUBLICATIONS	4,515	4,410	4,340	4,110	4,340
O	752 UNIFORMS	8,944	3,023	5,000	4,700	5,000
T	788 TRANSFER BUILDING IMPROVEMENT FUND	0	25,250	5,000	5,000	5,000
O	789 TECHNOLOGY EQUIPMENT & REPLACEMENT	97,000	0	0	0	0
C	790 CAPITAL OUTLAYS	0	225	0	0	0
B	793 EMPLOYER CONTRIBUTION - IMRF	44,403	46,413	48,835	50,570	48,575
B	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	36,995	37,020	39,200	40,225	40,600
O	799 MISCELLANEOUS	4,993	2,173	2,500	1,000	1,000
TOTAL ADMIN, COMM. & RECORDS EXPENDITURES		1,892,310	1,938,508	2,032,235	2,042,520	2,122,520
SALARIES		833,801	856,101	904,600	904,675	926,710
BENEFITS		735,182	732,204	804,785	799,700	877,175
OPERATING		323,327	324,728	317,850	333,145	313,635
TRANSFER		0	25,250	5,000	5,000	5,000
CAPITAL		0	225	0	0	0
TOTAL		1,892,310	1,938,508	2,032,235	2,042,520	2,122,520

		2005-06	2006-07	2007-08	2007-08	2008-09
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
636	LOCAL FINES	103,763	79,478	120,000	102,000	220,750
637	CIRCUIT COURT FINES	132,398	101,746	125,000	112,000	112,000
638	DUI COURT FINES-SB #740	4,945	5,610	6,000	4,000	4,000
659	ALARM FEES	244,652	240,613	215,000	250,000	240,000
675	POLICE SERVICES	85,977	79,093	78,000	80,000	80,000
		571,735	506,540	544,000	548,000	656,750

POLICE – POLICE PATROL

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
<u>Uniformed</u>			
Police Lieutenant	3.5	3	\$310,345
Police Sergeant	3	3.5	317,025
Police Officers	26	26	1,917,725
Overtime			185,831
Overtime – Reimbursable			34,315
Training			18,860
Court Time			28,594
Holiday Pay			9,150
Less Over-Time for Libertyville Days (Charged to Hotel Tax Fund)			(24,000)
			\$2,797,845

Account Detail

705 Contractual Services		730 Rental and User Fees	
Lake County Crime Stoppers	\$500	NIPAS Team	\$3,300
Towing	500	NIPAS Mobile Force	805
	\$1,000	NIPAS Mutual Aid	400
706 Materials and Supplies		L.C. Major Crime	500
Ammunition (Duty/Training)	\$16,000	ILEAS	100
Weapons Maintenance	3,800	MCAT	100
Squad Car Supplies	2,000		\$5,205
Range Supplies	1,100	752 Uniform	
Other	100	Semi-Annual Updates	\$14,500
	\$23,000	Attrition Replacement	8,000
726 Travel/Training/Subscription/Dues		Body Armor Replacements (1)	6,500
Replacement Officers Training	\$7,000	NIPAS Uniforms	1,000
Management Training	4,000		\$30,000
In-Service Training	1,000		
NEMRT Membership	1,000		
Outdoor Range Training/Other	1,000		
	\$14,000		

(1) Body armor replacements will be budgeted annually to build up reserve for replacement in the 2010 fiscal year.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE PATROL 01-05-02

			2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - UNIFORMED	2,676,452	2,574,288	2,752,810	2,750,485	2,797,845
O	705	CONTRACTUAL SERVICES	500	0	1,000	800	1,000
O	706	MATERIALS AND SUPPLIES	22,765	21,915	23,000	23,000	23,000
O	714	MAINTENANCE MOTOR VEHICLES FEES	100,259	153,881	121,200	121,200	114,600
O	715	MAINTENANCE OTHER EQUIPMENT	4,317	4,041	5,120	4,000	4,000
O	718	SQUAD EQUIPMENT CHANGEOVER	23,797	3,625	20,000	19,750	20,000
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	4,347	6,026	14,000	22,850	14,000
O	730	EQUIPMENT RENTAL AND USER FEES	0	5,005	5,200	5,205	5,205
O	752	UNIFORMS	18,701	28,541	30,000	29,000	30,000
O	756	NORTHERN ILLINOIS CRIME LAB	21,000	21,000	21,000	21,000	21,000
B	786	EMPLOYER CONTRIBUTION-POLICE PENSION	724,464	798,558	841,500	854,430	870,000
C	790	CAPITAL OUTLAYS	14,884	40,507	11,500	6,995	0
O	791	VEHICLE REPLACEMENT FEES	100,000	100,000	107,435	107,435	103,720
B	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	30,799	28,948	33,000	32,355	34,245
O	799	MISCELLANEOUS	0	0	100	50	100
TOTAL PATROL EXPENDITURES			<u>3,742,285</u>	<u>3,786,335</u>	<u>3,986,865</u>	<u>3,998,555</u>	<u>4,038,715</u>
SALARIES			2,676,452	2,574,288	2,752,810	2,750,485	2,797,845
BENEFITS			755,263	827,506	874,500	886,785	904,245
OPERATING			295,686	344,034	348,055	354,290	336,625
TRANSFER			0	0	0	0	0
CAPITAL			14,884	40,507	11,500	6,995	0
TOTAL			<u>3,742,285</u>	<u>3,786,335</u>	<u>3,986,865</u>	<u>3,998,555</u>	<u>4,038,715</u>

POLICE – INVESTIGATIONS

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
<u>Uniformed</u>			
Police Lieutenant	1	1	\$107,180
Police Officer (MEG)	1	1	56,380
Police Officers	3	3	238,670
Police Officer (LHS Reimbursable)	1	1	79,560
Overtime			48,039
Court			3,431
Training			4,357
Holiday			3,433
			<hr/>
			\$541,050

Account Detail

705 Contractual Services	
Background Investigations	\$400
Critical Reach Services	375
Investigations Internet	<u>360</u>
	\$1,135

706 Materials & Supplies	
Film & Processing	\$500
Evidence/Fingerprint Supplies	500
Digital Camera & Equipment	<u>500</u>
	\$1,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE INVESTIGATIONS 01-05-03

			2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - UNIFORMED	346,881	535,364	535,110	527,000	541,050
O	705	CONTRACTUAL SERVICES	0	0	1,725	1,135	1,135
O	706	MATERIALS AND SUPPLIES	1,732	2,068	2,500	1,500	1,500
O	714	MAINTENANCE MOTOR VEHICLES FEES	11,000	11,740	10,180	10,180	14,280
O	715	MAINTENANCE - OTHER EQUIPMENT	307	792	500	300	300
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	888	635	1,000	700	1,000
O	752	UNIFORMS	5,086	4,791	4,600	4,580	4,600
O	756	NORTHERN ILLINOIS CRIME LAB	10,824	10,824	10,830	10,825	10,825
O	786	DRUG FORFEITURE EXPENSE	1,780	195	500	250	250
C	790	CAPITAL OUTLAYS	961	0	0	0	0
B	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	4,991	7,634	7,755	7,870	7,845
O	799	MISCELLANEOUS	1,392	1,985	825	200	500
TOTAL INVESTIGATIONS EXPENDITURES			<u>385,842</u>	<u>576,028</u>	<u>575,525</u>	<u>564,540</u>	<u>583,285</u>
SALARIES			346,881	535,364	535,110	527,000	541,050
BENEFITS			4,991	7,634	7,755	7,870	7,845
OPERATING			33,009	33,030	32,660	28,535	34,390
TRANSFER			0	0	0	0	0
CAPITAL			961	0	0	0	0
TOTAL			<u>385,842</u>	<u>576,028</u>	<u>575,525</u>	<u>563,405</u>	<u>583,285</u>

POLICE – PUBLIC EDUCATION

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
<u>Uniformed</u>			
Police Officer	*0	*0	\$0
Overtime			0

Account Detail

706 Materials & Supplies

DARE	\$3,000
Public Education	<u>3,000</u>
	\$6,000

*The Public Education Officer position is currently vacant.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE - PUBLIC EDUCATION 01-05-04

		2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701 SALARIES - UNIFORMED	53,323	0	0	0	0
O	706 MATERIALS AND SUPPLIES	10,273	5,349	6,500	6,000	6,000
O	714 MAINTENANCE MOTOR VEHICLES	1,500	3,105	2,200	2,200	200
O	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	300	923	1,000	500	500
O	752 UNIFORMS	0	0	0	0	0
C	790 CAPITAL OUTLAYS	0	0	0	0	0
B	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	768	0	0	0	0
O	799 MISCELLANEOUS	139	0	0	0	0
TOTAL CRIME PREVENTION EXPENDITURES		66,303	9,377	9,700	8,700	6,700
SALARIES		53,323	0	0	0	0
BENEFITS		768	0	0	0	0
OPERATING		12,212	9,377	9,700	8,700	6,700
TRANSFER		0	0	0	0	0
CAPITAL		0	0	0	0	0
TOTAL		66,303	9,377	9,700	8,700	6,700

POLICE – COMMUNITY SERVICE

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
<u>Civilian</u>			
Public Service Officers	2	1.5	\$77,990
Crossing Guards	8	8	36,665
Overtime			6,595
			<hr/> \$121,250

Account Detail

751 Animal Care
 Lake County Health Department \$1,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE COMMUNITY SERVICES 01-05-05

		2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 702	SALARIES-CIVILIAN	123,777	128,627	140,905	127,000	121,250
O 706	MATERIALS AND SUPPLIES	914	130	500	500	500
O 714	MAINTENANCE MOTOR VEHICLES	8,000	9,785	13,525	13,525	13,130
O 726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	100	0	500	250	250
O 751	ANIMAL CARE	1,775	1,737	2,000	935	1,000
O 752	UNIFORMS	4,152	2,000	1,800	1,800	1,800
C 790	CAPITAL OUTLAYS	0	0	0	0	0
B 793	EMPLOYER CONTRIBUTION - IMRF	8,148	9,031	10,415	9,535	8,290
B 794	EMPLOYER CONTRIBUTION - FICA	9,114	9,482	10,770	9,210	9,275
O 799	MISCELLANEOUS	0	0	0	0	0
TOTAL COMMUNITY SERVICE EXPENDITURES		155,980	160,792	180,415	162,755	155,495
SALARIES		123,777	128,627	140,905	127,000	121,250
BENEFITS		17,262	18,513	21,185	18,745	17,565
OPERATING		14,941	13,652	18,325	17,010	16,680
TRANSFER		0	0	0	0	0
CAPITAL		0	0	0	0	0
TOTAL		155,980	160,792	180,415	162,755	155,495

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

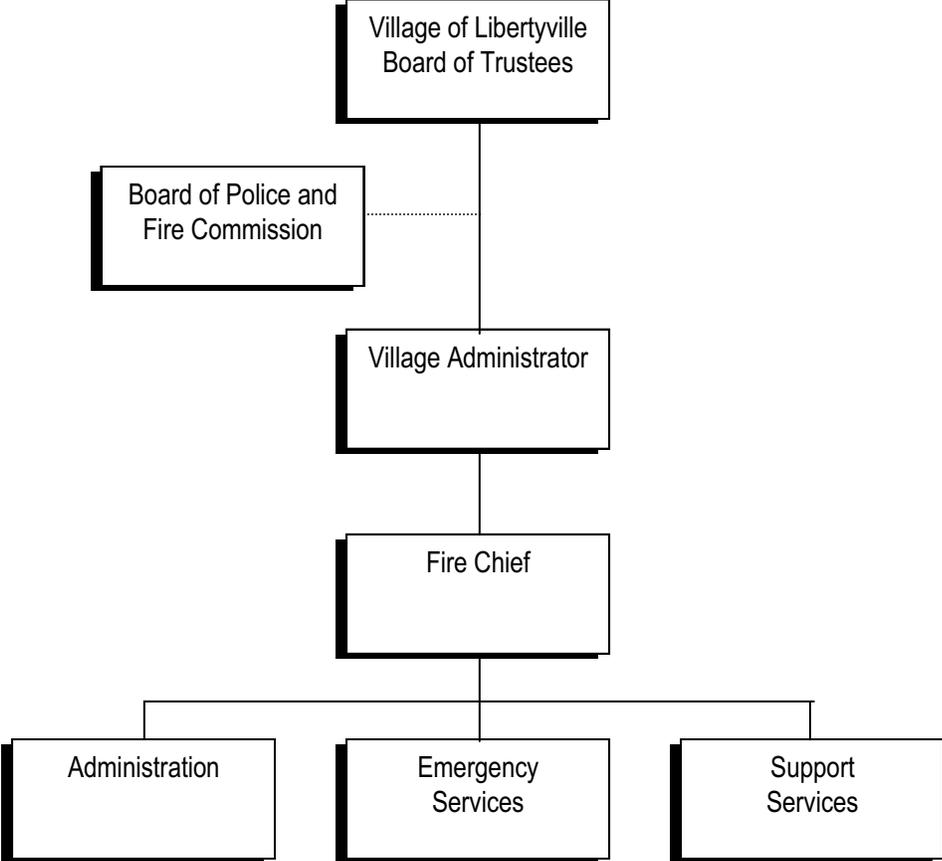
POLICE DEPARTMENT

SUMMARY BUDGET

	2005-06	2006-07	2007-08	2007-08	2008-09
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<u>SALARIES</u>					
ADMIN, COMMUNICATIONS & RECORDS	833,801	856,101	904,600	904,675	926,710
PATROL	2,676,452	2,574,288	2,752,810	2,750,485	2,797,845
INVESTIGATIONS	346,881	535,364	535,110	527,000	541,050
CRIME PREVENTION	53,323	0	0	0	0
COMMUNITY SERVICES	123,777	128,627	140,905	127,000	121,250
TOTAL SALARIES	4,034,234	4,094,380	4,333,425	4,309,160	4,386,855
<u>BENEFITS</u>					
ADMIN, COMMUNICATIONS & RECORDS	735,182	732,204	804,785	799,700	877,175
PATROL	755,263	827,506	874,500	886,785	904,245
INVESTIGATIONS	4,991	7,634	7,755	7,870	7,845
CRIME PREVENTION	768	0	0	0	0
COMMUNITY SERVICES	17,262	18,513	21,185	18,745	17,565
TOTAL BENEFITS	1,513,466	1,585,857	1,708,225	1,713,100	1,806,830
<u>OPERATING</u>					
ADMIN, COMMUNICATIONS & RECORDS	323,327	324,728	317,850	333,145	313,635
PATROL	295,686	344,034	348,055	354,290	336,625
INVESTIGATIONS	33,009	33,030	32,660	28,535	34,390
CRIME PREVENTION	12,212	9,377	9,700	8,700	6,700
COMMUNITY SERVICES	14,941	13,652	18,325	17,010	16,680
TOTAL OPERATING	679,175	724,821	726,590	741,680	708,030
<u>TRANSFERS</u>					
ADMIN, COMMUNICATIONS & RECORDS	0	25,250	5,000	5,000	5,000
PATROL	0	0	0	0	0
INVESTIGATIONS	0	0	0	0	0
CRIME PREVENTION	0	0	0	0	0
COMMUNITY SERVICES	0	0	0	0	0
TOTAL TRANSFERS	0	25,250	5,000	5,000	5,000
<u>CAPITAL</u>					
ADMIN, COMMUNICATIONS & RECORDS	0	225	0	0	0
PATROL	14,884	40,507	11,500	6,995	0
INVESTIGATIONS	961	0	0	0	0
CRIME PREVENTION	0	0	0	0	0
COMMUNITY SERVICES	0	0	0	0	0
TOTAL CAPITAL	15,845	40,732	11,500	6,995	0
TOTAL POLICE DEPARTMENT EXPENDITURES	6,242,720	6,471,040	6,784,740	6,775,935	6,906,715

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.

2007-08 Goals

1. Completed the NIMS training implementation process according to Department of Homeland Security requirements. Provided the following training to all Libertyville firefighters full-time and paid-on-call: (IS -700, IS-100, IS-200, and Unified Command).
2. Currently in the process of completing the National Incident Command System Capability Assessment Support Tool (NIMCAST). NIMCAST is a web-based self-assessment tool designed to aid local jurisdictions in determining their capabilities and compliance against the requirements established in the National Incident Management System (NIMS). Should be completed in April or May.
3. The Fire Prevention Bureau, Public Education Division has established public education training programs for the following target groups (Seniors - Slips - Trips - and Falls, High School Graduate College Dorm Safety, and others). We are also planning one "Town Hall" meeting for April to instruct residents how to stay safe and prepare for a local disaster.
4. Reviewed and updated the Village Disaster Plan. Created an electronic version so the plan is available for use on the computer, and is easily updated.
5. Continue to evaluate the Citizens Corp Council. If created, this could potentially include a Medical Reserve Corp, Volunteer in Police Service program, and Fire Corp.
6. We continue to investigate the Fire Accreditation process. We have not yet become a registered community. If we do, this would allow the Libertyville Fire Department a three year period to investigate the accreditation process and make a determination if it is reasonable to proceed with the whole process. If a determination was made to proceed with the accreditation process, we would look to be an application community in year 2008 or 2009

2008-09 Goals

1. Develop a Fire Department Wellness and Fitness Program that complies with National Standards. Work with the Village and Labor to implement a Wellness and Fitness program to promote better health and safety.
2. Continue the NIMS training implementation process according to Department of Homeland Security requirements. Provide IS- 800 for all Libertyville firefighters full-time and paid-on-call.
3. Establish a code compliance program in the Fire Prevention Bureau, Fire Inspection Division. Create a Village Ordinance that would allow the Fire Department to assess fines on building owners/occupants for failing to comply with Fire Inspections.
4. Organize the department training schedule and training objectives for each shift following Insurance Service Office (ISO) and National Fire Protection Association (NFPA) Standards. Includes organizing and updating all department personnel training records.
5. Improve training with our mutual aid and automatic response departments. Host multiple training events with neighboring Fire Departments to build cohesiveness.
6. Conduct a table top exercise for Fire Department staff involving a transportation incident. This exercise shall lead to the development and recognition of department procedures as well as the staffing and operation of the Village Emergency Operations Center.

Performance Data

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Number of Calls	3,409	3,658	3,563	3,661	3,835	3,884
Fire Calls	1,066	1,250	1,157	1,146	1,180	1,171
Rescue Calls	2,021	2,016	1,918	2,039	2,036	2,243
Trouble & Other	322	392	488	476	619	470
Building Inspections	1,791	1,592	1,621	1,025	1,235	1,405
CPR Classes	19	8	0	0	0	0
Block Parties	54	50	48	45	41	49
Child Car Seat Installations	270	358	329	243	285	312
Plan Reviews: Village	-	-	-	340	258	280
Plan Review District	-	-	-	52	61	66

Summary Statistics

		<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>% Change</u>	
								<u>2006-2007</u>	
Fire	Village	615	748	695	703	716	708	-	1.1%
	District	237	296	260	249	237	240	+	1.2%
Rescue	Village	1,279	1,325	1,291	1,415	1,414	1,532	+	8.3%
	District	552	548	513	492	481	552	+	14.7%
Trouble Alarms	Village	108	161	238	207	263	228	-	13.3%
	District	45	46	89	61	73	73	+/-	0%
Other	Village	139	157	128	161	237	122	-	48.5%
	District	25	25	31	37	37	33	-	1.08%
Tollroad		119	87	70	107	112	98	-	12.5%
Mutual Aid	(Given)	290	265	248	229	265	298	+	12.4%
	(Received)	135	142	288	136	70	273	+	290%
Total		3,409	3,658	3,563	3,661	3,835	3,884	+	1.2%

Other Calls are non-emergency calls for service (CO alarms, odor investigations, public assists)

FIRE – GENERAL ADMINISTRATION/INFORMATION SERVICES

<u>Authorized Personnel</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>
	<u>Positions</u>	<u>Positions</u>	<u>Approved</u>
<u>Uniformed – Full-Time</u>			
Fire Chief	1 (70%)	1 (70%)	\$85,400
Assistant Fire Chief	1 (30%)	1 (30%)	29,685
			<hr/>
			\$115,085
<u>Civilian</u>			
Administrative Secretary	1	1	\$57,820

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

			2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES-UNIFORMED FULL-TIME	67,359	105,127	110,945	110,300	115,085
S	704	SALARIES-CIVILIAN	49,857	52,769	55,990	55,990	57,820
O	710	TELEPHONE	22,293	22,470	21,000	22,775	22,500
O	717	COMPUTER EQUIPMENT AND SUPPLIES	500	0	0	0	0
O	722	POSTAGE	746	1,900	2,000	2,125	2,200
O	723	OFFICE SUPPLIES	1,948	2,461	2,600	1,890	2,200
O	726	TRAVEL, TRAINING , SUBSCRIPTIONS & DUES	496	583	600	600	600
O	742	PHOTOCOPYING	3,541	4,047	4,600	4,450	4,450
O	789	TECHNOLOGY EQUIPMENT & REPLACEMENT	82,000	0	0	0	0
C	790	CAPITAL OUTLAY	0	0	0	0	0
B	793	EMPLOYER CONTRIBUTION - IMRF	4,657	5,173	5,600	5,460	5,660
B	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	3,452	4,723	5,430	4,890	5,660
O	799	MISCELLANEOUS	635	452	500	500	500
TOTAL FIRE ADMINISTRATION EXPENDITURES			<u>237,484</u>	<u>199,705</u>	<u>209,265</u>	<u>208,980</u>	<u>216,675</u>
SALARIES			117,216	157,896	166,935	166,290	172,905
BENEFITS			8,109	9,896	11,030	10,350	11,320
OPERATING			112,159	31,913	31,300	32,340	32,450
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	0
TOTAL			<u>237,484</u>	<u>199,705</u>	<u>209,265</u>	<u>208,980</u>	<u>216,675</u>

FIRE – FIRE PREVENTION

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
Assistant Fire Chief	1	1	\$100,420
Secretary	1	1	\$52,615
Civilian Fire Inspector (Part-Time)			44,885
			\$97,500

Account Detail

724 Public Education

School Handouts	\$300
Camera Repair	500
Inspection Forms	500
Miscellaneous	<u>1,100</u>
	\$2,400

726 Travel/Training/Subscription/Dues

Schools/Seminars	\$0
Publications	1,500
Dues	500
Lake County SRT	<u>300</u>
	\$2,300

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

			2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - UNIFORMED FULL TIME	86,827	91,882	97,465	105,940	100,420
S	704	SALARIES-CIVILIAN	44,500	67,262	92,560	92,560	97,500
O	714	MAINTENANCE MOTOR EQUIPMENT FEES	2,000	10,430	6,660	6,660	7,000
O	715	MAINTENANCE OTHER EQUIPMENT	0	0	200	150	150
O	722	POSTAGE	256	16	0		0
O	723	OFFICE SUPPLIES	83	74	200	200	200
O	724	PUBLIC EDUCATION	2,030	2,779	2,300	13,000	2,400
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,916	2,236	2,300	2,800	2,300
O	740	SICK LEAVE BUYBACK	0	0	35,600	34,500	0
O	742	PHOTOCOPYING	0	0	150	150	150
C	790	CAPITAL OUTLAY	0	0	0	0	0
B	793	EMPLOYER CONTRIBUTION - IMRF	4,137	6,592	9,250	9,250	9,515
B	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	3,310	5,041	7,070	7,780	8,880
TOTAL FIRE PREVENTION EXPENDITURES			145,059	186,312	253,755	272,990	228,515
SALARIES			131,327	159,144	190,025	198,500	197,920
BENEFITS			7,447	11,633	16,320	17,030	18,395
OPERATING			6,285	15,535	47,410	57,460	12,200
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	0
TOTAL			145,059	186,312	253,755	272,990	228,515

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 FIRE DEPARTMENT-EMERGENCY SERVICES 01-06-03

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 701 SALARIES - UNIFORMED FULL TIME	2,290,779	2,280,681	2,442,290	2,442,290	2,491,450
S 702 SALARIES - PAID ON CALL	32,838	18,352	41,520	15,000	31,000
S 704 SALARIES - DISPATCHERS	211,599	203,263	203,565	219,850	211,720
O 705 CONTRACTUAL SERVICES	615,955	640,859	665,075	665,075	685,025
O 707 FIREFIGHTER/EMS SUPPLIES	15,116	17,251	16,400	16,400	17,200
B 720 INSURANCE	436,440	440,940	480,415	451,835	538,000
O 721 INTERGOVERNMENTAL RISK MGMT AGENCY	81,601	141,129	124,920	147,000	167,580
O 723 OFFICE SUPPLIES	0	85	250	250	250
O 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	15,640	13,570	14,775	14,775	18,500
O 728 TECHNICAL SERVICES	38,345	12,072	7,000	5,850	7,200
O 730 RENTAL AND USER FEES	0	0	5,170	5,170	9,420
O 740 SICK LEAVE BUYBACK	0	0	0	26,550	0
O 742 PHOTOCOPYING	0	55	150	0	100
B 787 EMPLOYER CONTRIBUTION-FIRE PENSION	533,880	549,589	576,000	595,320	618,000
O 789 PAID ON CALL PENSIONS	2,975	2,450	2,800	2,450	2,450
C 790 CAPITAL OUTLAYS	0	173,899	0	0	0
B 793 EMPLOYER CONTRIBUTION - IMRF	19,677	19,843	20,310	21,530	20,750
B 794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	45,218	42,040	47,400	43,400	49,035
O 799 MISCELLANEOUS	991	986	1,100	1,600	1,200
TOTAL FIRE EMERGENCY EXPENDITURES	4,341,054	4,557,064	4,649,140	4,674,345	4,868,880
SALARIES	2,535,216	2,502,296	2,687,375	2,677,140	2,734,170
BENEFITS	1,035,215	1,052,412	1,124,125	1,112,085	1,225,785
OPERATING	770,623	828,457	837,640	885,120	908,925
TRANSFER	0	0	0	0	0
CAPITAL	0	173,899	0	0	0
TOTAL	4,341,054	4,557,064	4,649,140	4,674,345	4,868,880

630 FIRE BUREAU-PERMITS/FEES	75,835	165,561	70,000	50,000	50,000
641 LIBERTYVILLE FIRE PROTECTION DISTRICT	2,110,651	2,105,192	2,168,000	2,178,820	2,233,290
643 AMBULANCE FEES	187,805	387,669	440,000	468,000	500,000
670 FIRE SERVICES	30,926	14,883	7,000	47,000	40,000

FIRE – SUPPORT SERVICES

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
<u>Uniformed – Full-Time</u>			
Assistant Fire Chief	1 (30%)	1 (30%)	\$30,100

Account Detail

707 Firefighter Supplies

Replacement Equipment	\$5,500
Protective Clothing	15,200
Hose Replacement	5,000
Helmets, Boots and Lights	<u>1,200</u>
	\$26,900

712 Maintenance Building

A/C Heating Maintenance	\$5,000
System Inspections & Maintenance	3,650
Overhead Door Repair	3,000
Miscellaneous	1,350
General Building Maintenance	<u>7,000</u>
	\$20,000

715 Maintenance Other Equipment

SCBA Maintenance	\$3,800
Air Testing & Equipment	1,800
Miscellaneous	3,200
Saws and Tools	1,800
Cylinder Tests	<u>500</u>
	\$11,100

752 Uniforms

Firefighters 20 @ \$455	\$9,100
Officers	5,005
Secretaries	580
Paid on Call	500
Badges	<u>1,500</u>
	\$16,685

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

			2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - UNIFORMED FULL TIME	26,534	27,031	29,595	29,595	30,100
O	706	MATERIALS AND SUPPLIES	15,150	15,337	14,000	14,000	14,000
O	707	FIREFIGHTER SUPPLIES	68,050	22,573	24,400	24,000	26,900
O	709	UTILITIES (Station 3)	24,730	22,816	26,000	25,000	25,000
O	712	MAINTENANCE BUILDINGS	22,814	20,117	20,000	20,000	20,000
O	713	MAINTENANCE GROUNDS	0	2,474	2,600	2,600	4,300
O	714	MAINTENANCE MOTOR VEHICLES	120,000	148,050	151,870	151,870	108,840
O	715	MAINTENANCE OTHER EQUIPMENT	5,196	7,761	10,200	10,200	11,100
O	752	UNIFORMS	13,940	13,765	16,380	16,380	16,685
T	789	TRANSFER PUBLIC BLDG IMPROVEMENT FUND	10,000	79,250	15,000	15,000	15,000
C	790	CAPITAL OUTLAYS	0	152,170	0	0	0
O	791	VEHICLE REPLACEMENT FEES	275,000	275,000	250,000	250,000	250,000
B	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	77	373	415	415	435
O	799	MISCELLANEOUS	411	428	600	400	400
TOTAL FIRE SUPPORT EXPENDITURES			581,902	787,145	561,060	559,460	522,760
SALARIES			26,534	27,031	29,595	29,595	30,100
BENEFITS			77	373	415	415	435
OPERATING			545,291	528,321	516,050	514,450	477,225
TRANSFER			10,000	79,250	15,000	15,000	15,000
CAPITAL			0	152,170	0	0	0
TOTAL			581,902	787,145	561,060	559,460	522,760

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

FIRE DEPARTMENT

SUMMARY BUDGET

	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 BUDGET	2007-08 ESTIMATE	2008-09 APPROVED
<u>SALARIES</u>					
GENERAL ADMINISTRATION	117,216	157,896	166,935	166,290	172,905
FIRE PREVENTION	131,327	159,144	190,025	198,500	197,920
EMERGENCY SERVICES	2,535,216	2,502,296	2,687,375	2,677,140	2,734,170
SUPPORT SERVICES	26,534	27,031	29,595	29,595	30,100
TOTAL SALARIES	2,810,293	2,846,367	3,073,930	3,071,525	3,135,095
<u>BENEFITS</u>					
GENERAL ADMINISTRATION	8,109	9,896	11,030	10,350	11,320
FIRE PREVENTION	7,447	11,633	16,320	17,030	18,395
EMERGENCY SERVICES	1,035,215	1,052,412	1,124,125	1,112,085	1,225,785
SUPPORT SERVICES	77	373	415	415	435
TOTAL BENEFITS	1,050,848	1,074,314	1,151,890	1,139,880	1,255,935
<u>OPERATING</u>					
GENERAL ADMINISTRATION	112,159	31,913	31,300	32,340	32,450
FIRE PREVENTION	6,285	15,535	47,410	57,460	12,200
EMERGENCY SERVICES	770,623	828,457	837,640	885,120	908,925
SUPPORT SERVICES	545,291	528,321	516,050	514,450	477,225
TOTAL OPERATING	1,434,358	1,404,226	1,432,400	1,489,370	1,430,800
<u>TRANSFERS</u>					
GENERAL ADMINISTRATION	0	0	0	0	0
FIRE PREVENTION	0	0	0	0	0
EMERGENCY SERVICES	0	0	0	0	0
SUPPORT SERVICES	10,000	79,250	15,000	15,000	15,000
TOTAL TRANSFERS	10,000	79,250	15,000	15,000	15,000
<u>CAPITAL</u>					
GENERAL ADMINISTRATION	0	0	0	0	0
FIRE PREVENTION	0	0	0	0	0
EMERGENCY SERVICES	0	173,899	0	0	0
SUPPORT SERVICES	0	152,170	0	0	0
TOTAL CAPITAL	0	326,069	0	0	0
TOTAL FIRE DEPARTMENT EXPENDITURES	5,305,499	5,730,226	5,673,220	5,715,775	5,836,830

EMERGENCY MANAGEMENT AGENCY

The Emergency Management Agency (EMA) functions to provide an emergency plan of action in the event of a disaster. Disasters may either be natural (floods, tornados, blizzards), or man-made (acts of war, riots). EMA is designed to utilize the resources of all departments in the Village in order to facilitate an effective, coordinated response to an emergency situation.

EMA operates emergency activities through the direction of a disaster plan. The plan has been prepared in an organized fashion to avoid confusion over what each department's duties are in an emergency situation. The plan is periodically updated to maintain its accuracy.

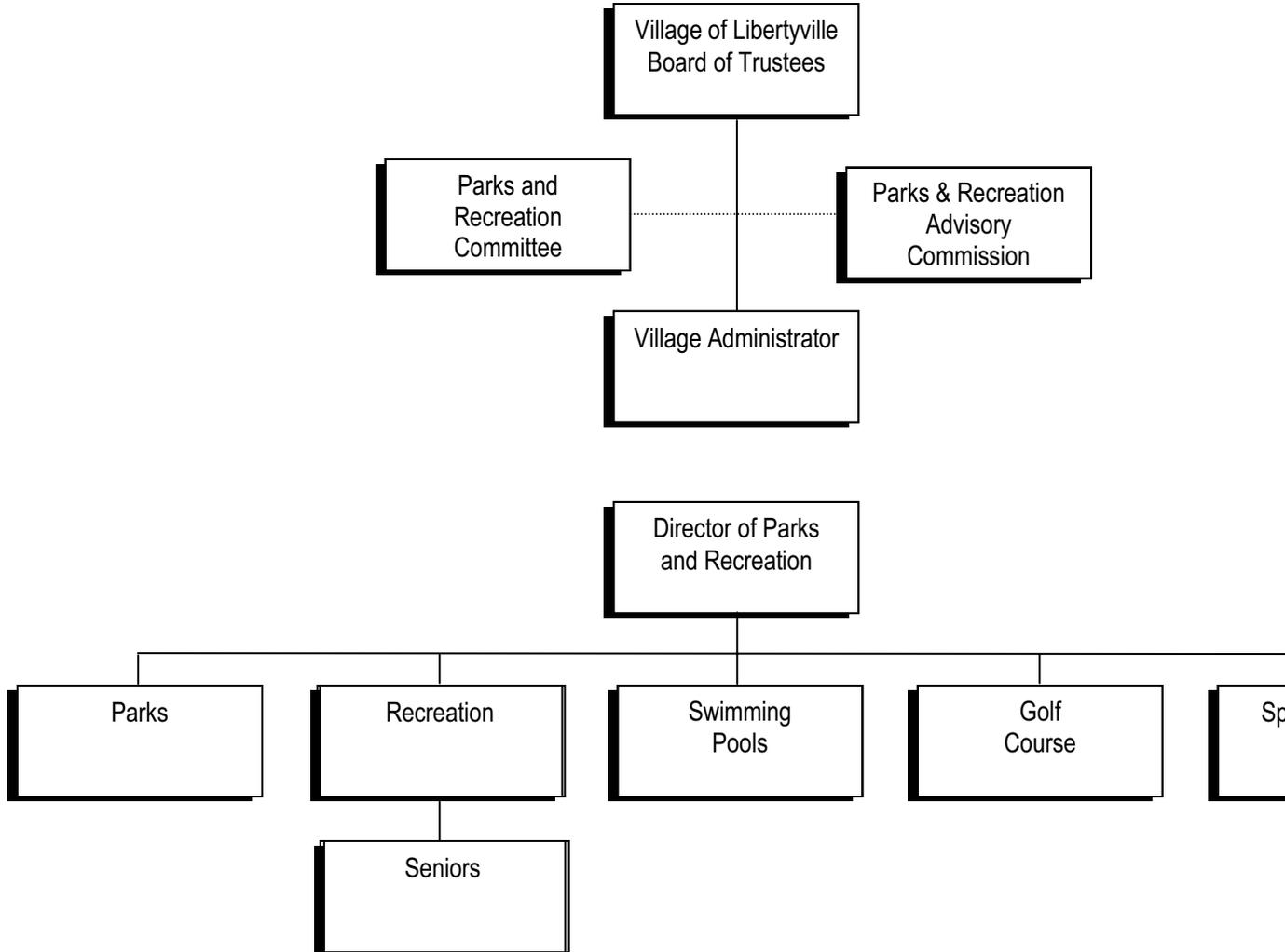
EMA coordinates its efforts closely with Federal, State and other local authorities during an emergency situation in an effort to minimize loss of life and property.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 EMERGENCY MANAGEMENT AGENCY 01-10

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 706 MATERIALS AND SUPPLIES	0	0	100	100	100
O 708 ELECTRICITY	298	163	400	200	400
O 710 TELEPHONE	2,137	1,443	1,500	1,340	1,500
O 715 MAINTENANCE OTHER EQUIPMENT	0	2,080	2,000	2,000	2,000
O 716 MAINTENANCE RADIO EQUIPMENT	0	0	0	0	0
O 717 COMPUTER EQUIPMENT AND SUPPLIES	1,000	554	500	500	500
O 723 OFFICE SUPPLIES	0	0	100	100	100
O 724 PUBLIC EDUCATION	15,872	4,738	0	5,300	0
O 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	261	410	700	700	700
O 742 PHOTOCOPYING	0	0	50	50	50
C 790 CAPITAL OUTLAYS	0	0	0	0	0
O 799 MISCELLANEOUS	0	0	0	0	0
TOTAL EMERGENCY MGMT AGENCY EXPENDITURES	19,568	9,388	5,350	10,290	5,350
SALARIES	0	0	0	0	0
BENEFITS	0	0	0	0	0
OPERATING	19,568	9,388	5,350	10,290	5,350
TRANSFER	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	19,568	9,388	5,350	10,290	5,350

**PARKS AND RECREATION
DEPARTMEN**

Parks & Recreation Department



PARKS AND RECREATION DEPARTMENT

The goal of the Parks and Recreation Department is to supply and promote exceptional parks, facilities, programs and services that provide personal, social, environmental and economic benefits to all Libertyville residents. The Department consists of two divisions, a Recreation division and a Parks division. In total the Department has 23 full time employees and over 400 part time and seasonal employees. 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, picnic areas, pavilions, playgrounds, sledding hill, ice skating rinks, and bike/walking paths. The Recreation Division has four program components including recreation programs, pools, golf course and the sports complex.

2007-08 Goals

1. Wetland Credits for Golf Course. Staff has been working with Hey and Associates on the possible sale of wetland credits in Riverside Park to improve golf course flooding issues that occur
2. Profitability of Recreation Programs. Revenues for all recreation programs were down this year. Golf course closed early due to unexpected flooding in August. These rains that caused the flooding also affected pool revenues. Recreation program participation overall for this past fiscal year is down. Staff believes this is directly linked to the decrease in enrollment for school districts 70 and 128. Therefore, there were fewer children in the system and participating in programs. Revenue estimates for the upcoming fiscal year have been adjusted to deal with this current trend.
3. Dredge Butler Lake Ponds. Integrated Lakes Management made a presentation to the Parks and Recreation Committees regarding this project this past year and staff will be allocating funds in Parks improvement budget to begin this project in the upcoming fiscal year.
4. Study the development of Skate Park. Staff has been working with the Advisory Commission on this goal and is in a holding pattern due to the location of this potential facility. This goal is contingent on the development of the Brainerd Community center and the potential relocation of the Parks and Recreation office to this center which frees up the space needed for Skate/Bmx Park.
5. Brainerd Community Center. Staff has been available to help with this project but year to date not much has occurred with this redevelopment project yet.

2008-09 Goals

1. Profitability of Recreation Programs. Through fiscal management, staff development, maintaining clean facilities, customer service, cooperative weather and marketing of these programs and facilities staff will attain this goal.
2. Study the development of Skate Park. To continue to work with the Parks and Recreation Advisory Commission on a plan of action for a potential skate park/bmx park for the Village of Libertyville.
3. Brainerd Community Center. To help foster the re-development of the Brainerd property into a new community center for the Village of Libertyville.
4. Redevelopment of Riverside Pool and Clubhouse area. To develop a comprehensive plan and a timeline with PHN Architectural firm for the redevelopment of Riverside Pool and Clubhouse area.
5. Dredging of Butler Lake Ponds. Complete dredging of Butler Lake Ponds and continue to study improvements for Bull Creek which will improve the lakes ecosystem.

Performance Data

	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Estimated</u> <u>2007-08</u>	<u>Projected</u> <u>2008-09</u>
Acres of parkland	571	571	572	572	575
Parkway trees maintained	9,220	9,150	9,100	9,100	9,100
Rounds of golf	10,299	10,557	8,200	7,317	9,000
Pool daily users	9,400	9,405	8,206	8,200	8,200
Pool pass users	10,000	14,048	10,215	10,000	10,000
Pool pass sales	5,169	5,185	5,008	5,000	5,000
Swim lesson participants	2,408	2,760	2,422	2,825	2,800
Rec. program participants	15,278	14,939	13,150	12,026	12,500

PARKS AND RECREATION - PARKS

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
Director of Parks & Recreation	1 (40%)	1 (40%)	\$40,600
Parks Superintendent	1	1	87,435
Assistant Parks Superintendent	1	0	0
Parks Facility Technician	1	1	63,825
Parks Equipment Supervisor	1	1	72,145
Arborist	1	1	65,285
Assistant Arborist	1	1	55,115
Parks Grounds Technician	4	3	170,743
Golf Maintenance Specialist	1 (25%)	1 (25%)	14,870
Golf Course Supervisor	1 (5%)	1 (82%)	55,517
Overtime			5,000
			\$630,535
 Account Detail			
702 Salaries Part –Time		720 Insurance	
10 Summer @ \$40 Hrs. X 10 Wks.	\$38,545	Medical	\$163,833
1 Seasonal @ \$11 hrs. x 27 Wks.	11,975	Dental	13,087
Overtime	945	Life	1,080
	\$51,465		\$178,000
 705 Contractual Services		 721 IRMA	
Mowing Detention Areas	\$8,960	Annual Contribution	\$36,050
Interlaken Pond Maintenance	2,900	Deductible Expenses	5,000
Custodial Services	2,940		\$41,050
Butler Lake Washroom	3,394	 726 Travel/Training/Subscrip	
Concord Pond Maintenance	1,136	Workshops/Seminars	\$1,140
	\$19,330	Dues	300
 706 Materials & Supplies		CDL Renewal	360
Lumber, Hardware, etc.	\$6,500		\$1,800
Signs/Painting	800	 728 Tree Surgery/Spraying	
Tools	4,800	Annual Pruning/Removal	\$32,000
Playground Equip. Repair/Maint.	1,200	Miscellaneous	5,500
Other	700	Fertilizing /Spraying	500
	\$14,000	Grind Logs	0
 713 Maintenance – Grounds			\$38,000
Soil, Seed, Fertilizer, Planting	\$7,100	 729 Nursery Stock and Trees	
Ball Field Supplies	4,000	50/50 Cost Sharing (15)	\$3,750
Mulch	3,700	Park Trees	2,500
Other	5,900		\$6,250
Sunrise Rotary Park	7,000		
Rink Liner	3,000		
	\$30,700		
 716 Maintenance Roads & Parking			
Signage	\$250		
Miscellaneous (Patching and Painting)	500		
	\$750		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
DEPARTMENT OF PARKS AND RECREATION - PARKS 01-07-01

		2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701 SALARIES - FULL TIME	623,770	663,306	688,990	686,840	630,535
S	702 SALARIES - PART TIME	46,828	40,842	49,300	50,575	51,465
O	705 CONTRACTUAL SERVICES	15,536	19,541	18,300	23,000	19,330
O	706 MATERIALS AND SUPPLIES	13,107	13,958	16,300	14,000	14,000
O	708 ELECTRICITY	6,643	5,739	7,000	5,400	6,000
O	709 NORTH SHORE GAS	2,042	2,158	1,200	2,250	2,300
O	710 TELEPHONE	5,494	5,610	5,800	5,700	5,800
O	711 OIL & GREASE	2,106	1,203	1,700	1,700	1,700
O	712 MAINTENANCE BUILDING	16,599	18,185	11,300	10,000	11,000
O	713 MAINTENANCE GROUNDS	35,918	50,843	29,840	36,000	30,700
O	714 MAINTENANCE MOTOR VEHICLES	41,995	53,300	68,240	68,240	70,080
O	715 MAINTENANCE OTHER EQUIPMENT	24,816	39,045	13,840	13,840	15,190
O	716 MAINTENANCE ROADS AND PARKING LOTS	295	3,180	750	0	750
B	720 INSURANCE	158,189	162,632	175,320	177,010	178,000
O	721 INTERGOVERNMENTAL RISK MGMT AGENCY	28,542	31,703	31,590	32,540	41,050
O	723 OFFICE SUPPLIES	227	57	250	0	200
O	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	915	1,892	2,000	1,710	1,800
O	728 TREE SURGERY AND SPRAYING	19,741	50,150	38,000	24,000	38,000
O	729 NURSERY STOCK AND TREES	19,701	14,307	6,250	10,360	6,250
O	730 EQUIPMENT RENTAL	704	2,858	600	600	600
O	736 MAINTENANCE RADIOS	0	0	200	0	100
B	740 SICK LEAVE BUYBACK	0	0	0	33,400	0
O	747 UNEMPLOYMENT	4,021	6,258	5,190	5,190	5,200
O	752 UNIFORM	7,626	5,241	6,900	6,000	6,500
O	789 TECHNOLOGY EQUIPMENT & REPLACEMENT	24,400	0	0	0	0
C	790 CAPITAL OUTLAYS	0	0	0	0	0
O	791 VEHICLE & EQUIP REPLACEMENT FEES	30,000	70,000	98,310	98,310	101,010
T	792 TRANSFER PARK IMPROVEMENT FUND	0	0	0	0	0
B	793 EMPLOYER CONTRIBUTION - IMRF	58,886	66,405	70,300	70,300	63,600
B	794 EMPLOYER CONTRIBUTION - FICA	50,652	52,531	56,480	56,480	52,200
O	799 MISCELLANEOUS	1,985	902	500	250	300
TOTAL PARK EXPENDITURES		1,240,738	1,381,846	1,404,450	1,433,695	1,353,660
SALARIES		670,598	704,148	738,290	737,415	682,000
BENEFITS		267,727	281,568	302,100	337,190	293,800
OPERATING		302,413	396,130	364,060	359,090	377,860
TRANSFER		0	0	0	0	0
CAPITAL		0	0	0	0	0
TOTAL		1,240,738	1,381,846	1,404,450	1,433,695	1,353,660

		2005-06	2006-07	2007-08	2007-08	2008-09
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
603	PARKS PROPERTY TAX	285,876	300,916	325,000	326,210	350,000
683	PARKWAY TREE PROGRAM	15,067	12,417	6,000	8,600	3,125
682	ROTARY DONATION	-	-	-	7,500	7,500

PARKS AND RECREATION – RECREATION

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
Director of Parks & Recreation	1 (20%)	1 (20%)	\$20,300
Recreation Manager	1	1	57,100
Recreation Supervisor	0	0	0
Business Manager	1 (80%)	1 (80%)	56,225
Administrative Secretary	1	1	37,470
Receptionist (Part-Time)			600
Car Allowance			3,600
			\$175,295

Salaries Tot Programs

Kinder Korner	\$41,200
Adventure Camp	4,120
Safety Town	2,472
Sunshine Kids	6,695
Rhyme Time	6,180
Pre-School Director	29,705
ABC's	5,150
Other	7,728
	\$103,250

Salaries – Youth/Teen Program

Day Camps	\$85,500
Teen Programs	13,600
Other	4,725
	\$103,825

Salaries – Special/Cultural Events

Dance Programs	\$47,180
Other	1,545
	\$48,725

Account Detail**706 Supplies – Tot Programs**

Kinder Korner	\$8,600
Pre-School Supplies/Equipment	440
Adventure Camp	560
Safety Town	600
Sunshine Kids	<u>800</u>
	\$11,000

712 Maintenance of Building

Custodial Services	\$17,510
Fire Extinguisher	500
Paper Products	1,000
Miscellaneous	<u>5,990</u>
	\$25,000

713 Independent Contractors

Step in Music	\$21,000
Drama	3,000
Horseback Riding	4,000
Tae Kwon Do	9,000
Foreign Language	1,000
Karate	31,000
Tennis	44,000
Lacrosse	10,000
Ice Skating	5,600
Cover Aces	7,000
Promising Picassos	5,000
Miscellaneous	<u>5,000</u>
	\$145,600

716 Workshop Contractors/Cultural Arts

Dance Recital/Costumes	\$8,500
Theater	3,500
Other	<u>700</u>
	\$12,700

720 Insurance

Medical	\$38,409
Dental	3,259
Life	<u>432</u>
	\$42,100

721 IRMA

Annual Contribution	\$32,440
Deductible Expenses	<u>2,000</u>
	\$34,440

722 Seasonal Brochures

Brochure Printing	\$30,000
Postage	<u>8,000</u>
	\$38,000

726 Travel/Training/Subscription/Dues

Training	\$1,500
Dues	1,300
Conference	<u>1,200</u>
	\$4,000

743 Supplies – Teen Programs

Teen Lounge	\$500
CELYA Activities	2,600
Retreats	<u>500</u>
	\$3,600

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
DEPARTMENT OF PARKS AND RECREATION -RECREATION 01-07-02

BUDGETED EXPENDITURES		2005-06	2006-07	2007-08	2007-08	2008-09
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 701	SALARIES - ADMINISTRATIVE STAFF	175,664	157,747	167,285	166,985	175,295
S 702	SALARIES - TOT PROGRAMS	94,910	90,972	103,720	98,105	103,250
S 703	SALARIES - YOUTH/TEEN PROGRAMS	109,981	92,505	103,925	92,410	103,825
S 705	SALARIES - SPECIAL/CULTURAL EVENTS	79,836	60,419	59,255	56,930	48,725
O 706	SUPPLIES & EXPENSES - TOT PROGRAMS	9,614	12,662	10,000	10,000	11,000
O 707	SUPPLIES & EXPENSES - YOUTH PROGRAMS	28,773	29,074	25,000	26,000	30,000
O 708	ELECTRICITY	32,723	26,164	35,000	34,000	35,000
O 709	NORTH SHORE GAS	2,612	2,040	3,000	1,000	1,500
O 710	TELEPHONE	9,703	10,301	9,500	10,000	9,500
O 711	MAINTENANCE MOTOR VEHICLES	2,500	6,620	1,110	1,115	1,040
O 712	MAINTENANCE BUILDINGS	33,729	29,759	25,000	25,000	25,000
O 713	INDEPENDENT CONTRACTOR	192,591	165,456	156,430	137,050	145,600
O 716	CULTURAL ARTS EXPENSES	19,115	14,635	16,250	11,255	12,700
B 720	INSURANCE	35,712	37,423	38,470	38,390	42,100
O 721	INTERGOVERNMENTAL RISK MGMT AGENCY	20,916	28,377	25,930	33,000	34,440
O 722	SEASONAL BROCHURES	31,731	33,617	38,000	34,200	38,000
O 723	OFFICE SUPPLIES	9,245	8,253	8,000	9,510	8,200
O 726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	573	1,319	2,500	2,500	4,000
O 732	SUPPLIES & EXP - SPECIAL EVENT FAMILY	3,215	5,823	3,200	7,675	8,000
O 734	SUPPLIES & EXP - SPECIAL EVENT YOUTH	4,679	817	5,500	1,700	0
O 736	CREDIT CARD BANK FEE	39,802	40,503	40,000	36,000	37,000
O 742	PHOTOPROCESSING	4,242	3,570	4,065	3,765	3,955
O 743	SUPPLIES & EXP - TEEN PROGRAM	7,663	2,005	4,000	3,400	3,600
O 747	UNEMPLOYMENT	0	2,136		0	0
O 750	REFUNDS	-140	18	0	0	0
O 752	PARTICIPANT & STAFF CLOTHING	0	181	0	0	0
T 787	TRANSFER BUILDING IMPROVEMENT FUND	24,400	25,250	5,000	5,000	5,000
O 789	TECHNOLOGY EQUIPMENT & REPLACEMENT	0	0	0	0	0
C 790	CAPITAL OUTLAYS	0	0	0	0	0
O 791	VEHICLE REPLACEMENT FEES	5,000	5,000	2,375	2,375	2,375
B 793	EMPLOYER CONTRIBUTION - IMRF	19,106	19,065	21,460	21,460	22,520
B 794	EMPLOYER CONTRIBUTION - FICA	34,222	30,480	33,190	33,190	33,755
O 799	MISCELLANEOUS	2,716	3,790	1,900	2,000	2,000
TOTAL RECREATION EXPENDITURES		1,034,833	945,981	949,065	904,015	947,380
SALARIES		460,391	401,643	434,185	414,430	431,095
BENEFITS		89,040	86,968	93,120	93,040	98,375
OPERATING		461,002	432,120	416,760	391,545	412,910
TRANSFER		24,400	25,250	5,000	5,000	5,000
CAPITAL		0	0	0	0	0
TOTAL		1,034,833	945,981	949,065	904,015	947,380

		2005-06	2006-07	2007-08	2007-08	2008-09
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
604	RECREATION PROPERTY TAX	285,876	300,916	325,000	326,210	350,000
651	RECREATION FEES	762,589	742,747	784,000	698,000	751,000
681	RENTALS	2,007	1,505	1,500	5,500	6,000
682	PARKS/REC SCHOLARSHIPS & DONATIONS	15,000	21,400	13,500	6,000	6,000
219		1,065,472	1,066,568	1,124,000	1,035,710	1,113,000

PARKS AND RECREATION – SWIMMING POOL OPERATIONS

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
<u>Administrative</u>			
Director of Parks and Recreation	1 (10%)	1 (10%)	\$10,150
Recreation Supervisor	0	1 (50%)	20,960
			<hr/>
			\$31,110

Account Detail

702 Salaries Concessions		721 IRMA	
Concession Workers	\$11,880	Annual Contribution	\$18,030
		Deductible Losses	<u>1,000</u>
			\$19,030
703 Salaries – Pool Operations			
Cashiers	9,920		
Pool Managers	15,600		
Lifeguards	70,255		
Attendants	16,975		
Special Events	<u>250</u>		
	\$113,000		
704 Salaries – Lessons			
Swim Coach	\$3,090		
Asst. Supervisor	3,090		
Instructors	64,170		
Aqua Exercise Instructors	<u>1,750</u>		
	\$72,100		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF PARKS AND RECREATION - SWIMMING POOL OPERATIONS 01-07-03

			2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES-ADMINISTRATIVE	28,946	30,425	30,180	30,180	31,110
S	702	SALARIES-CONCESSIONS	9,355	10,728	11,535	10,060	11,880
S	703	SALARIES-PUBLIC SWIM	103,349	104,729	109,665	117,815	113,000
S	704	SALARIES-SWIM LESSONS	64,348	62,836	72,820	69,300	72,100
O	705	SUPPLIES-SWIM LESSONS	2,112	1,458	2,000	2,000	2,000
O	706	MATERIALS AND SUPPLIES	3,684	3,495	3,500	3,500	3,500
O	707	SUPPLIES-MAINTENANCE	180	1,157	550	550	550
O	708	ELECTRICITY	18,604	20,009	25,000	24,000	25,000
O	709	NORTH SHORE GAS	25,505	21,886	28,000	28,000	28,000
O	710	TELEPHONE	410	0	0	0	0
O	712	MAINTENANCE BUILDING	9,893	2,893	3,500	9,500	5,450
O	715	MAINTENANCE OFFICE EQUIPMENT	0	362	250	250	250
O	716	MAINTENANCE POOLS	24,095	16,141	16,500	18,000	18,000
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	11,425	14,243	14,300	17,525	19,030
O	723	OFFICE SUPPLIES	429	1,214	300	300	300
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	703	849	900	900	900
O	730	EQUIPMENT RENTAL	995	938	400	390	400
O	732	CONCESSION EXPENSE	17,292	19,744	17,500	17,580	17,500
O	734	SPECIAL EVENTS	2,436	2,610	2,500	1,800	2,500
O	735	BIRTHDAY PARTIES	78	0	0	0	0
O	742	PRINTING AND PHOTOCOPYING	1,324	928	900	900	900
O	752	UNIFORMS	3,871	8,349	7,000	7,000	7,000
C	790	CAPITAL OUTLAYS	2,295	4,235	4,800	0	0
B	793	EMPLOYER CONTRIBUTION - IMRF	1,285	2,821	3,025	3,025	3,045
B	794	EMPLOYER CONTRIBUTION - FICA	15,754	15,960	17,355	17,355	18,100
O	799	MISCELLANEOUS	2,566	3,288	2,690	2,345	2,700
TOTAL SWIMMING POOL EXPENDITURES			350,934	351,298	375,170	382,275	383,215
SALARIES			205,998	208,718	224,200	227,355	228,090
BENEFITS			17,039	18,781	20,380	20,380	21,145
OPERATING			125,602	119,564	125,790	134,540	133,980
TRANSFER			0	0	0	0	0
CAPITAL			2,295	4,235	4,800	0	0
TOTAL			350,934	351,298	375,170	382,275	383,215

			2005-06	2006-07	2007-08	2007-08	2008-09
			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
653	SWIMMING FEES (Passes, Daily, Lessons)		263,627	253,522	260,000	236,000	248,000
654	SWIMMING PROGRAMS		133,314	147,200	130,000	138,000	145,000
679	CONCESSIONS-POOLS		42,016	35,523	40,000	37,175	40,000
			438,957	436,245	430,000	411,175	433,000

PARKS AND RECREATION – LIBERTYVILLE GOLF COURSE

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
<u>Administrative</u>			
Part-Time Supervisor			5,910
 <u>Pro Shop</u>			
Pro Shop Workers			\$24,370
 <u>Maintenance</u>			
Golf Maintenance Specialist	1 (75%)	1 (75%)	\$43,530
Ground Maintenance Supervisor	1 (10%)	1 (11%)	7,450
Seasonal			17,535
Overtime			645
			<hr/> \$69,160

Account Detail

713 Maintenance Grounds

Turf Chemicals	\$4,000
Fertilizer	4,000
Flowers and Bulbs	250
Sand, Seed, and Soil	3,000
Other	<u>1,200</u>
	\$12,450

726 Travel/Training/Subscription/Dues

Dues	\$600
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721 IRMA

Annual Contribution	\$18,030
Deductible Losses	<u>1,000</u>
	\$19,030

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF PARKS AND RECREATION - LIBERTYVILLE GOLF COURSE 01-07-04

		2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 701	SALARIES - ADMINISTRATION	1,608	1,339	4,315	10,623	5,910
S 702	SALARIES - PRO SHOP	22,492	21,042	23,660	16,000	24,370
S 703	SALARIES - MAINTENANCE	63,174	67,127	72,820	72,820	69,160
O 706	MATERIALS AND SUPPLIES	652	361	700	1,105	500
O 708	ELECTRICITY	0	104	0	0	0
O 709	NORTH SHORE GAS	5	0	0	0	0
O 710	TELEPHONE	2,869	2,304	2,400	2,600	2,520
O 712	MAINTENANCE BUILDING	1,138	531	805	805	805
O 713	MAINTENANCE GROUNDS	10,816	10,820	12,450	12,450	12,450
O 714	MAINTENANCE-VEHICLE	300	1,535	2,600	2,600	2,600
O 715	MAINTENANCE EQUIPMENT	4,164	3,035	7,500	7,500	7,500
O 721	INTERGOVERNMENTAL RISK MGMT AGENCY	11,421	13,861	14,300	15,025	19,030
O 724	PUBLICITY	4,112	3,103	0	0	0
O 726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	810	830	500	500	600
O 733	GOLF COURSE SUPPLIES	372	526	1,200	300	1,200
O 734	SPECIAL EVENTS	2,661	501	600	320	600
O 735	PRO SHOP MERCHANDISE (FOR SALE)	0	95	475	0	375
O 747	UNEMPLOYMENT	3,595	5,469	6,700	5,800	5,800
O 752	UNIFORM	0	81	300	210	200
C 790	CAPITAL OUTLAYS	4,525	0	0	0	0
O 791	VEHICLE REPLACEMENT FEES	20,000	5,000	5,000	5,000	5,000
B 793	EMPLOYER CONTRIBUTION - IMRF	4,196	4,986	5,465	5,490	5,490
B 794	EMPLOYER CONTRIBUTION - FICA	6,706	6,753	7,920	7,540	7,540
O 799	MISCELLANEOUS	133	88	150	55	150
TOTAL RIVERSIDE PARK GOLF EXPENDITURES		165,749	149,491	169,860	166,743	171,800
SALARIES		87,274	89,508	100,795	99,443	99,440
BENEFITS		10,902	11,739	13,385	13,030	13,030
OPERATING		63,048	48,244	55,680	54,270	59,330
TRANSFER		0	0	0	0	0
CAPITAL		4,525	0	0	0	0
TOTAL		165,749	149,491	169,860	166,743	171,800

		2005-06	2006-07	2007-08	2007-08	2008-09
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
649	GOLF RENTALS	3,836	3,548	4,000	2,645	3,000
650	SPECIAL EVENT FEES	0	0	0	0	0
652	GREENS FEES	95,017	83,827	90,000	73,170	90,000
680	PRO SHOP MERCHANDISE	2,178	1,447	1,500	915	1,000
TOTAL GOLF FEES		101,031	88,822	95,500	76,730	94,000

PARKS AND RECREATION – SENIOR PROGRAMS

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
Part-Time Senior Coordinator			\$27,650
Account Detail			
713 Contractual Services			
Catered Lunches	\$17,000		
714 Senior Trips			
Theater	\$5,250		
Trips	<u>3,300</u>		
	\$8,550		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF PARKS AND RECREATION - SENIOR PROGRAMS 01-07-05

		2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701 SALARIES - ADMINISTRATION	25,940	26,477	26,845	26,845	27,650
O	706 MATERIALS AND SUPPLIES	2,999	2,921	4,000	3,990	4,000
O	707 MEAL SUPPLIES	251	742	300	1,000	1,000
O	709 UTILITIES	0	160	240	240	240
O	713 CONTRACTUAL SERVICES	23,280	15,911	16,000	17,000	17,000
O	714 SENIOR TRIPS	3,360	6,269	8,000	8,460	8,550
O	723 OFFICE SUPPLIES	81	0	0	0	0
O	724 PUBLICITY	60	0	0	0	0
O	732 SPECIAL EVENTS	252	2,095	1,800	0	0
B	793 EMPLOYER CONTRIBUTION - IMRF	2,227	2,410	2,720	2,720	2,710
B	794 EMPLOYER CONTRIBUTION - FICA	1,984	2,025	2,150	2,150	2,115
O	799 MISCELLANEOUS	29	411	0	0	0
TOTAL SENIOR PROGRAMS EXPENDITURES		60,463	59,421	62,055	62,405	63,265
SALARIES		25,940	26,477	26,845	26,845	27,650
BENEFITS		4,211	4,435	4,870	4,870	4,825
OPERATING		30,312	28,509	30,340	30,690	30,790
TRANSFER		0	0	0	0	0
CAPITAL		0	0	0	0	0
TOTAL		60,463	59,421	62,055	62,405	63,265

		2005-06	2006-07	2007-08	2007-08	2008-09
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
655	SENIOR CENTER MEAL & TRIP FEES	13,806	19,290	26,850	25,310	27,000
678	SENIOR CENTER SPONSORSHIP	3,700	4,300	5,000	3,400	5,000
TOTAL SENIOR CENTER FEES		17,506	23,590	31,850	28,710	32,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
DEPARTMENT OF PARKS AND RECREATION
SUMMARY BUDGET

	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 BUDGET	2007-08 ESTIMATE	2008-09 APPROVED
<u>SALARIES</u>					
PARKS	670,598	704,148	738,290	737,415	682,000
RECREATION	460,391	401,643	434,185	414,430	431,095
SWIMMING POOLS	205,998	208,718	224,200	227,355	228,090
GOLF COURSE	87,274	89,508	100,795	99,443	99,440
SENIOR PROGRAMS	25,940	26,477	26,845	26,845	27,650
TOTAL SALARIES	1,450,201	1,430,494	1,524,315	1,505,488	1,468,275
<u>BENEFITS</u>					
PARKS	267,727	281,568	302,100	337,190	293,800
RECREATION	89,040	86,968	93,120	93,040	98,375
SWIMMING POOLS	17,039	18,781	20,380	20,380	21,145
GOLF COURSE	10,902	11,739	13,385	13,030	13,030
SENIOR PROGRAMS	4,211	4,435	4,870	4,870	4,825
TOTAL BENEFITS	388,919	403,491	433,855	468,510	431,175
<u>OPERATING</u>					
PARKS	302,413	396,130	364,060	359,090	377,860
RECREATION	461,002	432,120	416,760	391,545	412,910
SWIMMING POOLS	125,602	119,564	125,790	134,540	133,980
GOLF COURSE	63,048	48,244	55,680	54,270	59,330
SENIOR PROGRAMS	30,312	28,509	30,340	30,690	30,790
TOTAL OPERATING	982,377	1,024,567	992,630	970,135	1,014,870
<u>TRANSFERS</u>					
PARKS	0	0	0	0	0
RECREATION	24,400	25,250	5,000	5,000	5,000
SWIMMING POOLS	0	0	0	0	0
GOLF COURSE	0	0	0	0	0
SENIOR PROGRAMS	0	0	0	0	0
TOTAL TRANSFERS	24,400	25,250	5,000	5,000	5,000
<u>CAPITAL</u>					
PARKS	0	0	0	0	0
RECREATION	0	0	0	0	0
SWIMMING POOLS	2,295	4,235	4,800	0	0
GOLF COURSE	4,525	0	0	0	0
SENIOR PROGRAMS	0	0	0	0	0
TOTAL CAPITAL	6,820	4,235	4,800	0	0
TOTAL PARKS & RECREATION EXPENSES	2,852,717	2,888,037	2,960,600	2,949,133	2,919,320

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
GENERAL FUND SUMMARY

	2005-06	2006-07	2007-08	2007-08	2008-09
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
REVENUES					
PROPERTY TAXES	4,472,599	4,657,929	4,884,200	4,902,410	5,118,000
SALES & OTHER TAXES	8,726,616	9,072,897	9,147,200	8,710,855	8,709,400
LICENSES AND PERMITS	1,051,786	1,615,635	987,650	1,331,400	1,527,800
FINES AND PENALTIES	241,106	186,834	251,000	218,000	336,750
CHARGES FOR SERVICES	2,298,456	2,492,861	2,608,000	2,646,820	2,733,290
FEES	1,607,593	1,678,423	1,586,350	1,500,125	1,580,500
OTHER REVENUES	1,423,567	1,966,885	1,415,500	1,551,090	1,360,625
TRANSFERS IN	0	0	0	0	0
TOTAL REVENUES	19,821,723	21,671,464	20,879,900	20,860,700	21,366,365
EXPENDITURES					
LEGISLATIVE BOARDS	126,756	111,282	115,705	139,045	115,795
ADMINISTRATION	1,058,744	1,346,536	1,121,225	1,135,095	1,245,980
LEGAL	461,756	378,849	352,000	386,850	333,000
PUBLIC BUILDINGS	225,119	307,658	206,790	211,630	213,890
COMMUNITY ORGANIZATIONS	216,012	184,773	174,700	190,330	194,500
COMMUNITY DEVELOPMENT	1,034,896	1,136,812	1,342,870	1,175,932	1,370,490
CENTRAL BUSINESS DIST PARKING	26,450	13,769	16,200	15,300	11,000
PUBLIC WORKS	2,055,911	2,073,733	2,112,140	2,143,600	2,212,620
POLICE	6,242,720	6,471,040	6,784,740	6,775,935	6,906,715
FIRE	5,305,499	5,730,226	5,673,220	5,715,775	5,836,830
EMERGENCY MANAGEMENT AGENCY	19,568	9,388	5,350	10,290	5,350
PARKS AND RECREATION	2,852,717	2,888,037	2,960,600	2,949,133	2,919,320
CONTINGENCY	0	0	0	0	0
TOTAL EXPENDITURES	19,626,148	20,652,103	20,865,540	20,848,915	21,365,490
EXCESS INCOME OVER EXPENSE	195,575	1,019,361	14,360	11,785	875
BEGINNING BALANCE MAY 1	9,560,510	9,756,085	10,775,446	10,775,446	10,787,231
ENDING BALANCE APRIL 30	9,756,085	10,775,446	10,789,806	10,787,231	10,788,106

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)	\$1,170
Plant and Chemical Removal	1,000
Electric	1,100
Aerator Removal	<u>390</u>
	\$3,660

781 Landscape Maintenance

Mowing	\$10,000
Plant Replacement	1,000
Turf Repair	750
Fence Repair	<u>1,000</u>
	\$12,750

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

CONCORD AT INTERLAKEN SPECIAL SERVICE AREA 02-00

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 PROPERTY TAX	18,750	28,485	24,030	24,030	21,700
690 INTEREST REVENUE	32	260	200	200	150
699 MISCELLANEOUS	261	0	0	0	0
	19,043	28,745	24,230	24,230	21,850

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 780 RETENTION POND MAINTENANCE	5,273	3,063	5,500	3,300	3,660
O 781 LANDSCAPING	5,040	8,080	10,200	11,110	12,750
O 799 MISCELLANEOUS	0	0	6,000	0	5,000
	10,313	11,143	21,700	14,410	21,410

	2005-06	2006-07	2007-08	2007-08	2008-09
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	19,043	28,745	24,230	24,230	21,850
TOTAL EXPENDITURES	10,313	11,143	21,700	14,410	21,410
EXCESS INCOME OVER EXPENSE	8,730	17,602	2,530	9,820	440
BEGINNING BALANCE MAY 1	(7,596)	1,134	18,736	18,736	28,556
ENDING BALANCE APRIL 30	1,134	18,736	21,266	28,556	28,996

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

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 received \$0.24 of each surcharge, and the remaining \$0.48 is distributed to the Libertyville ETSB. Due to a recent change in legislation, the amount received under the wireless surcharge will be increasing to \$0.57 in 2008.

2007-08 Goals

1. ETSB is prepared for conversion of the Computer Aided Dispatch (CAD) system conversion to a Windows based platform in conjunction with Lake County ETSB, to be completed in May, 2008.
2. ETSB has completed the replacement of Fire portable radios, and continues the scheduled replacement of Police portable radios.
3. ETSB continues to implement and plan for long-term capital updates to core 9-1-1 components.

2008-09 Goals

1. ETSB will fund the modernization of console furniture of the 9-1-1 Center to make it more ergonomic and reduce excessive wiring and power needs.
2. ETSB will continue the scheduled replacement of Police portable radios, as well as funding mobile radios for Police & Fire vehicles.
3. ETSB will continue to support statewide efforts to update the 9-1-1 surcharge legislation.
4. ETSB will begin planning long-term equipment requirements for Next Generation 9-1-1.

Performance Data

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Communications Center Telephone Calls (all)	73,985	89,015	91,866	85,355
911 Emergency Telephone Incidents	8,951	8,654	8,728	8,313
911 Landline calls	5,989	5,953	5,950	5,318
911 Wireless calls	2,962	2,701	2,778	2,995
Fire Calls Dispatched	3,075	3,656	3,826	3,885
Police Calls Dispatched	26,820	20,506	20,491	21,695

EMERGENCY TELEPHONE SYSTEM BOARD – 9-1-1

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
Telecommunicator/Records Supervisor	1 (85%)	1 (85%)	\$74,780
Overtime			3,000
			\$77,780

Account Detail

710 Telephone		720 Insurance	
911 Trunks	\$40,000	Medical	\$6,275
CAD/LEADS T-1	<u>13,000</u>	Dental	400
	\$53,000	Life	<u>90</u>
			\$6,765
715 Maintenance Other Equipment		726 Travel, Training and Dues	
MDC Maintenance	3,000	Training, Subscriptions	2,500
Other Maintenance	3,550	CAD Training	2,000
UPS Maintenance	750	EMD Conversation	<u>1,000</u>
Police Radio Network	<u>9,000</u>		\$5,500
	\$16,300		
716 Maintenance 911 Equipment		790 Capital Outlay	
Radio Maintenance (Police & Fire)	\$3,000	Police/Fire Mobile Radios	\$2,000
Code Red	5,000	Portable Radio Replacement	18,000
Motorola Maintenance	30,000	Headsets	<u>1,200</u>
Router Maintenance	6,000		\$21,200
Voice Logger Maintenance	5,800	792 Computer Aided Dispatch	
Leads Maintenance	<u>18,000</u>	TI Line	\$25,000
	\$67,800	Maintenance	10,000
		County CAD	<u>15,000</u>
			\$50,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

EMERGENCY TELEPHONE SYSTEM 03-00

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
623 TELEPHONE SURCHARGE	188,089	175,489	177,000	168,000	162,000
624 WIRELESS SURCHARGE	107,904	127,464	123,035	153,600	162,000
690 INTEREST	1,865	2,689	2,500	1,500	1,000
699 MISCELLANEOUS	22,232	0	0	0	0
TOTAL EMERGENCY TELEPHONE SYSTEM REVENUES	320,090	305,642	302,535	323,100	325,000

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 701 SALARIES	74,324	80,109	75,415	94,000	77,780
O 706 MATERIALS AND SUPPLIES	0	336	500	400	500
O 710 TELEPHONE	70,480	64,684	50,500	49,955	53,000
O 715 MAINTENANCE OF OTHER EQUIPMENT	10,426	12,344	19,150	19,150	16,300
O 716 MAINTENANCE OF 911 EQUIPMENT	101,985	48,510	105,000	87,000	67,800
O 717 COMPUTER EQUIPMENT AND SUPPLIES	392	440	5,500	4,000	4,000
B 720 INSURANCE	5,671	5,658	6,060	6,170	6,765
O 721 INTERGOVERNMENTAL RISK MGMT AGENCY	8,567	3,076	9,970	11,260	13,520
O 723 OFFICE SUPPLIES	1,079	152	500	300	300
O 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	5,148	3,867	6,000	5,700	5,500
O 728 TECHNICAL SERVICES	1,313	2,363	3,000	2,000	3,000
O 752 UNIFORMS	0	1,300	2,000	1,700	1,500
T 789 TRANSFER DEBT SERVICE(911 Cntr @ Schertz)	25,000	25,000	25,000	25,000	25,000
C 790 CAPITAL OUTLAY	34,710	17,641	17,000	16,500	21,200
C 792 COMPUTER AIDED DISPATCH EQUIPMENT	0	0	10,000	6,000	50,000
B 793 EMPLOYER CONTRIBUTION - IMRF	6,813	7,853	7,615	9,200	7,620
B 794 EMPLOYER CONTRIBUTION - FICA	5,645	6,090	5,895	7,020	5,950
O 799 MISCELLANEOUS	0	112	0	0	0
TOTAL EMERGENCY TELEPHONE SYSTEM EXP	351,553	279,535	349,105	345,355	359,735

SALARIES	74,324	80,109	75,415	94,000	77,780
BENEFITS	18,129	19,601	19,570	22,390	20,335
OPERATING	199,390	135,884	202,120	181,465	165,420
TRANSFER	25,000	25,000	25,000	25,000	25,000
CAPITAL	34,710	17,641	27,000	22,500	71,200
TOTAL	351,553	278,235	349,105	345,355	359,735

	2005-06	2006-07	2007-08	2007-08	2008-09
EMERGENCY TELEPHONE SYSTEM SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	320,090	305,642	302,535	323,100	325,000
TOTAL EXPENDITURES	351,553	279,535	349,105	345,355	359,735
EXCESS INCOME OVER EXPENSE	(31,463)	26,107	(46,570)	(22,255)	(34,735)
BEGINNING BALANCE MAY 1	269,374	237,911	264,018	264,018	241,763
ENDING BALANCE APRIL 30	237,911	264,018	217,448	241,763	207,028

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 (see 65 ILCS 5/11-10-1) requires the Village to turn the tax over to a fire department treasurer expressly for maintenance and purchase of firefighting and emergency medical equipment.

Account Detail

790 Firefighting/Emergency Medical Equipment

EMS Equipment	\$12,000
Firefighting Equipment	5,750
Training	5,750
Station Equipment	5,750
Special Teams	<u>5,750</u>
	\$35,000

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

	2005-06	2006-07	2007-08	2007-08	2008-09
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
617 FOREIGN FIRE INSURANCE TAX	31,772	32,484	33,000	29,455	29,000
690 INTEREST REVENUE	333	446	500	300	200
699 MISCELLANEOUS	0	0	0	0	0
	<u>32,105</u>	<u>32,930</u>	<u>33,500</u>	<u>29,755</u>	<u>29,200</u>

	2005-06	2006-07	2007-08	2007-08	2008-09
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
BUDGETED EXPENDITURES					
C 790 FIREFIGHTING/EMERGENCY MEDICAL EQUIP	60,000	32,444	32,500	26,000	35,000
O 799 MISCELLANEOUS	0	0	0	0	0
	<u>60,000</u>	<u>32,444</u>	<u>32,500</u>	<u>26,000</u>	<u>35,000</u>

	2005-06	2006-07	2007-08	2007-08	2008-09
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
FOREIGN FIRE INSURANCE TAX FUND SUMMARY					
TOTAL REVENUES	32,105	32,930	33,500	29,755	29,200
TOTAL EXPENDITURES	60,000	32,444	32,500	26,000	35,000
EXCESS INCOME OVER EXPENSE	(27,895)	486	1,000	3,755	(5,800)
BEGINNING BALANCE MAY 1	61,379	33,484	33,970	33,970	37,725
ENDING BALANCE APRIL 30	<u>33,484</u>	<u>33,970</u>	<u>34,970</u>	<u>37,725</u>	<u>31,925</u>

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	\$2,688
Treatment Chemicals	1,312
Miscellaneous	<u>1,000</u>
	\$5,000

781 Landscape Maintenance

Maintenance 1,248 x 8	\$8,910
Plant Material Replacement	1,000
Watering	1,000
Sign Plantings	<u>900</u>
	\$11,810

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 TIMBER CREEK SPECIAL SERVICE AREA 06-00

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 PROPERTY TAX	17,018	21,047	23,200	23,300	24,200
690 INTEREST REVENUE	58	191	150	130	100
699 MISCELLANEOUS	415	0	0	0	0
	<u>17,491</u>	<u>21,238</u>	<u>23,350</u>	<u>23,430</u>	<u>24,300</u>

	2006-07	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 780 RETENTION POND MAINTENANCE	2,120	3,300	4,200	4,400	5,000
O 781 LANDSCAPING	15,573	12,413	16,000	10,700	11,810
O 799 MISCELLANEOUS		0	4,000	0	7,000
	<u>17,693</u>	<u>15,713</u>	<u>24,200</u>	<u>15,100</u>	<u>23,810</u>

	2005-06	2006-07	2007-08	2007-08	2008-09
TIMBER CREEK SPECIAL SERVICE AREA	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	17,491	21,238	23,350	23,430	24,300
TOTAL EXPENDITURES	17,693	15,713	24,200	15,100	23,810
EXCESS INCOME OVER EXPENSE	(202)	5,525	(850)	8,330	490
BEGINNING BALANCE MAY 1	4,811	4,609	10,134	10,134	18,464
ENDING BALANCE APRIL 30	<u>4,609</u>	<u>10,134</u>	<u>9,284</u>	<u>18,464</u>	<u>18,954</u>

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

716 Maintain Streets and Alleys

Crack Sealing	\$30,000
Thermoplastic Striping	<u>10,000</u>
	\$40,000

738 Asphalt Resurfacing

Lake Street Reconstruction	\$650,000
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VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

MOTOR FUEL TAX 07-00

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
624 MOTOR FUEL TAX ALLOTMENTS	609,339	601,837	595,000	610,000	610,000
625 STATE REIMBURSEMENT	0	0	0	0	0
690 INTEREST	14,318	26,444	17,000	35,000	30,000
699 MISCELLANEOUS	1,917	0	0	0	0
TOTAL MOTOR FUEL TAX REVENUES	625,574	628,281	612,000	645,000	640,000

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 716 MAINT STREETS & ALLEYS	-	-	40,000	33,550	40,000
C 738 ASPHALT RESURFACING	564,641	339,513	805,000	725,300	650,000
O 799 MISCELLANEOUS	0	0	0	0	0
TOTAL MOTOR FUEL TAX EXPENDITURES	564,641	339,513	845,000	758,850	690,000

SALARIES	0	0	0	0	0
OPERATING	0	0	40,000	33,550	40,000
TRANSFER	0	0	0	0	0
CAPITAL	564,641	339,513	805,000	725,300	650,000
TOTAL	564,641	339,513	845,000	758,850	690,000

	2005-06	2006-07	2007-08	2007-08	2008-09
MOTOR FUEL TAX SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	625,574	628,281	612,000	645,000	640,000
TOTAL EXPENDITURES	564,641	339,513	845,000	758,850	690,000
EXCESS INCOME OVER EXPENSE	60,933	288,768	(233,000)	(113,850)	(50,000)
BEGINNING BALANCE MAY 1	440,230	501,163	789,931	789,931	676,081
ENDING BALANCE APRIL 30	501,163	789,931	556,931	676,081	626,081

HOTEL/MOTEL TAX FUND

The Hotel/Motel Tax is a 5% tax on the gross rental receipts on the Village's three hotel/motels (285 Rooms). 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

701 Libertyville Days		781 Adler Cultural Center	
Police Salaries	\$24,000	HVAC Maintenance	\$2,500
Parade Cost	<u>14,000</u>	Painting, Powerwashing	5,000
	\$38,000	Fire Extinguisher	800
720 Cook House		Pest Control	1,000
Gas	3,000	Miscellaneous	2,000
Alarm and Phone	2,000	Dumpster Enclosure	1,000
HVAC Maintenance	1,000	Window Shutters	12,000
Pest Control	750	Exterior Lighting	5,000
Fire Extinguisher	300	Door and Exterior Repairs	15,000
Janitorial	1,200	Garden Wall	<u>10,000</u>
Miscellaneous	<u>3,000</u>		\$54,300
	\$11,250		
761 Special Events		795 Lease Payments	
Holiday on the Square	\$3,000	Sign Lease for Libertyville Sports	
Holiday Wreaths and Garland	7,500	Complex (4 th yr. of 5 yr. lease)	\$14,260
Memorial Day	<u>500</u>		
	\$11,000		
770 Sports Complex Marketing			
Website Maintenance	\$8,200		
Marketing and Advertising	<u>91,800</u>		
	\$100,000		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
HOTEL/MOTEL TAX FUND 13-00

		2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601	HOTEL/MOTEL TAX	240,690	242,040	240,000	225,000	250,000
611	BANNER SALES	0	19,250	1,000	700	500
625	LCCF CONTRIBUTION-LIBERTYVILLE DAYS	0	0	0	0	17,500
645	GOOSEDROP FESTIVAL	0	0	7,500	2,480	3,000
690	INTEREST REVENUE	193	783	700	475	300
699	MISCELLANEOUS	5,000	2,500	0	0	0
		<u>245,883</u>	<u>264,573</u>	<u>249,200</u>	<u>228,655</u>	<u>271,300</u>

		2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 701	LIBERTYVILLE DAYS	23,959	24,340	24,000	30,000	38,000
O 720	COOK HOUSE	9,723	7,453	8,800	11,000	11,250
O 743	CHAMBER GUIDE	1,795	0	2,000	0	0
O 745	GOOSEDROP FESTIVAL	0	0	5,000	825	3,000
O 750	MAINSTREET LIBERTYVILLE	25,000	15,000	10,000	10,000	5,000
O 755	BANNER PROGRAM	0	49,568	1,000	7,400	1,000
O 757	VILLAGE BAND	0	3,272	3,000	3,600	3,000
O 759	TOURISM PROMOTIONS	0	0	0	0	20,000
O 760	LAKE CO CONVENTION & VISITOR'S BUREAU	10,000	10,000	10,000	10,000	10,000
O 761	SPECIAL EVENTS	0	11,508	21,000	21,000	11,000
O 770	SPORTS COMPLEX MARKETING	110,948	104,801	120,000	100,000	100,000
O 781	ADLER CULTURAL CENTER	4,807	23,155	69,000	69,000	54,300
O 795	LEASE PAYMENTS	1,894	1,398	14,260	14,260	14,260
O 799	MISCELLANEOUS	0	0	0	0	0
		<u>188,126</u>	<u>250,495</u>	<u>288,060</u>	<u>277,085</u>	<u>270,810</u>

SALARIES	23,959	24,340	24,000	30,000	38,000
BENEFITS	0	0	0	0	0
OPERATING	164,167	226,155	264,060	247,085	232,810
TRANSFER	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	<u>188,126</u>	<u>250,495</u>	<u>288,060</u>	<u>277,085</u>	<u>270,810</u>

		2005-06	2006-07	2007-08	2007-08	2008-09
HOTEL/MOTEL TAX FUND SUMMARY		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		245,883	264,573	249,200	228,655	271,300
TOTAL EXPENDITURES		188,126	250,495	288,060	277,085	270,810
EXCESS INCOME OVER EXPENSE		57,757	14,078	(38,860)	(48,430)	490
BEGINNING BALANCE MAY 1		18,246	76,003	90,081	90,081	41,651
ENDING BALANCE APRIL 30		<u>76,003</u>	<u>90,081</u>	<u>51,221</u>	<u>41,651</u>	<u>42,141</u>

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.

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
Public Service Officer	1	1	\$43,880
Public Service Officer		1 (50%)	25,485
Administrative Secretary	1 (25%)	1 (25%)	14,455
Overtime			500
			<hr/> \$84,320

Account Detail

710 Phone

Pay Phones (2 @ 77/month)	\$1,835
Alarm Line	<u>5,965</u>
	\$7,800

713 Maintenance Grounds

Landscaping - Downtown	\$7,000
Landscaping Prairie Crossing and Harris Road	7,000
Snow Plowing	9,000
Janitorial Services	10,000
Other	<u>8,000</u>
	\$41,000

720 Insurance

Medical	\$16,412
Dental	1,228
Life	<u>90</u>
Other	\$17,730

728 Consulting

Engineering Design for expansion (Trimm)	\$15,000
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730 Rental of Land

Legion Lot	\$8,400
Metra Easement	<u>2,500</u>
	\$10,900

792 North Central Station

Harris Road Shelter Painting	\$5,000
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VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 COMMUTER PARKING 14-00

BUDGETED REVENUES	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 BUDGET	2008-09 ESTIMATE	2007-08 APPROVED
665 PERMIT FEES	144,377	147,290	145,000	147,000	147,000
666 DAILY FEES	45,711	45,454	47,000	46,000	46,000
667 NORTH CENTRAL COMMUTER	16,930	12,047	11,500	15,000	15,000
668 MILWAUKEE DISTRICT NORTH STATION	65,346	62,341	64,000	60,000	58,000
669 AMERICAN LEGION LOT	10,107	10,291	10,000	11,200	11,000
670 DAILY ENVELOPE FEE	18,980	20,024	20,000	19,800	20,000
671 CONVENIENCE PASS-PRAIRIE XING	3,232	22,176	22,000	28,200	30,000
690 INTEREST	15,713	30,099	20,000	31,100	26,000
699 MISCELLANEOUS	25	-	-	-	-
TOTAL COMMUTER PARKING REVENUES	320,421	349,722	339,500	358,300	353,000

BUDGETED EXPENDITURES	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 BUDGET	2007-08 ESTIMATE	2008-09 APPROVED
S 701 SALARIES	51,310	54,632	55,825	56,500	84,320
O 706 MATERIALS AND SUPPLIES	4,234	1,014	5,000	1,500	5,000
O 708 ELECTRICITY	4,790	4,595	7,000	6,000	6,500
O 710 PHONE	0	0	0	0	7,800
O 713 MAINTENANCE GROUNDS	35,763	40,495	47,050	40,000	41,000
B 720 INSURANCE	15,145	14,806	15,910	16,200	17,730
O 721 INTERGOVERNMENTAL RISK MGMT AGENCY	11,423	4,101	13,300	15,025	18,030
O 728 CONSULTING	0	0	15,000	0	15,000
O 730 RENTAL OF LAND	10,050	10,300	10,450	9,950	10,900
O 750 REFUNDS	1,590	1,800	1,500	2,500	2,000
C 790 CAPITAL	0	0	45,000	20,000	10,000
C 791 MILWAUKEE DIST NORTH STATION IMPROVEMENTS	0	18,425	10,000	0	0
C 792 NORTH CENTRAL STATION IMPROVEMENTS	0	0	5,000	0	5,000
B 793 EMPLOYER CONTRIBUTION - IMRF	4,650	5,168	5,570	5,400	8,260
B 794 EMPLOYER CONTRIBUTION - FICA	3,743	3,986	4,260	4,130	6,450
O 799 MISCELLANEOUS	4,014	6,283	6,000	7,500	0
TOTAL COMMUTER PARKING EXPENDITURES	146,712	165,605	246,865	184,705	237,990

SALARIES	51,310	54,632	55,825	56,500	84,320
BENEFITS	23,538	23,960	25,740	25,730	32,440
OPERATING	71,864	68,588	105,300	82,475	106,230
TRANSFER					
CAPITAL	0	18,425	60,000	20,000	15,000
TOTAL	146,712	165,605	246,865	184,705	237,990

COMMUTER PARKING SUMMARY	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 BUDGET	2007-08 ESTIMATE	2008-09 APPROVED
TOTAL REVENUES	320,421	349,722	339,500	358,300	353,000
TOTAL EXPENDITURES	146,712	165,605	246,865	184,705	237,990
EXCESS INCOME OVER EXPENSE	173,709	184,117	92,635	173,595	115,010
BEGINNING BALANCE MAY 1	552,919	726,628	910,745	910,745	1,084,340
ENDING BALANCE APRIL 30	726,628	910,745	1,003,380	1,084,340	1,199,350

WATER AND SEWER OPERATING REVENUES

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 WATER & SEWER OPERATING REVENUES 20-00

BUDGETED REVENUES	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 BUDGET	2007-08 ESTIMATE	2008-09 APPROVED
601 THORBURY SSA TAX	26,784	31,542	26,780	25,940	25,480
644 WATER SALES	4,254,710	3,915,475	4,000,000	3,950,000	4,000,000
645 TANKER SALES	422	3,222	500	4,500	500
646 WATER SALES - PENALTIES	26,137	16,965	18,500	15,500	15,000
647 SEWER CHARGES	2,103,309	2,082,861	2,150,000	2,050,000	2,100,000
648 SEWER CHARGES - PENALTIES	14,045	10,029	10,000	8,250	8,000
661 WATER CONNECTION FEES	173,030	155,905	60,000	109,345	69,875
662 SEWER CONNECTION FEES	125,826	111,200	50,000	90,795	60,000
663 COUNTY SEWER CHARGE	173,445	129,091	150,000	116,000	115,000
664 LAKE COUNTY CONNECTION FEES	4,800	12,800	0	0	0
677 DAMAGE TO VILLAGE PROPERTY	3,065	5	1,000	0	0
684 METERS AND READOUTS	25,755	28,935	25,000	16,000	15,000
690 INTEREST	89,180	252,053	190,000	250,000	150,000
694 TRANSFER FROM NORTHWEST WATER/SEWER	90,000	90,000	90,000	90,000	90,000
BOND PROCEEDS	0	0	0	0	0
696 AMORT OF DEFERRED CELL TOWER REVENUE	8,000	8,000	0	0	0
699 MISCELLANEOUS	6,904	6,078	5,000	2,000	1,500
TOTAL WATER REVENUES	7,125,412	6,854,161	6,776,780	6,728,330	6,650,355

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.

	<u>Performance Data</u>				
	Actual 2004-05	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Projected 2008-09
Water Supplied (MGD)*	2.87	3.121	2.80	3.0	3.0
Main Breaks	26	32	30	30	30
Service Calls	4,550	2,927	3,500	4,000	4,000
Meters Replaced	104	128	140	125	130
Water Mains Replacements (Linear feet)	-0-	1,842	3,650	3,400	3,500
New Water Mains Installed (miles)	-0-	0.55	2.67	0.61	1.00
Total Miles of Mains*	124.9	125.5	128.12	128.73	129.73
Number of Service Connections*	7,598	7,620	7,635	7,635	7,635
Water rate per 1,000 gallons	\$4.18	\$4.18	\$4.40	\$4.40	\$4.40
Large Meters Tested	8	19	3	10	10
Number of Meters Converted to Radio Read (Radio read conversion began in 2007/08)	---	---	---	1	10
Number of Utility Locates	2,513	2,402	2,670	3,200	3,200
Number of Water Utility Accounts	7,523	7,598	7,598	7,427	7,458
Number of staff per No. of Village Water Accounts	1:1,505	1:1,520	1:1,520	1:1,485	1:1,492

* Figures obtained from Annual Water Use Audit Reports (LMO-2)

PUBLIC WORKS - WATER

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (30%)	1 (30%)	\$39,450
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	28,600
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	19,263
Village Administrator	1 (20%)	1 (20%)	38,000
Finance Director	1 (15%)	1 (15%)	19,245
Assistant to Public Works Director	1 (30%)	1 (30%)	18,352
			<hr/>
			\$162,910
<u>Clerical</u>			
Secretary	1 (60%)	1 (60%)	\$32,195
Accounting Assistant	2 (40%), 1 (70%)	2 (40%), 1 (70%)	76,045
Assistant Director of Finance	0	0	0
Senior Accountant	1 (40%)	1 (40%)	20,335
Accountant	0	0	0
Cashier/Receptionist	2 (40%)	2 (40%)	37,295
			<hr/>
			\$165,870
<u>Engineering</u>			
Senior Project Engineer	1 (30%)	1 (30%)	\$29,860
Project Engineer	2 (30%)	2 (30%)	53,265
Engineering Inspector	1 (30%)	1 (30%)	22,905
GIS Coordinator	1 (30%)	1 (35%)	23,590
Secretary	1 (20%)	1 (20%)	9,040
			<hr/>
			\$138,660
<u>Salaries – Maintenance</u>			
Water System Supervisor	1 (90%)	1 (90%)	\$73,530
Water System Operator	3 (90%)	3 (90%)	183,955
Utility Technician	1 (30%)	1 (30%)	18,595
Public Works Team Leader	2 (15%)	2 (15%)	19,590
Public Works Maintenance Technician	7 (15%)	7 (15%)	54,360
Water Meter Technician		1 (50%)	18,525
Part-Time Summer Maintenance			3,200
Overtime			32,000
			<hr/>
			\$403,755

Account Detail See Next Page

Account Detail**715 Maintenance – Equipment**

Pumps, Valves, Scada	\$5,000
Generator	<u>5,000</u>
	\$10,000

720 Insurance

Medical	\$65,455
Dental	4,060
Life	<u>540</u>
	\$70,055

721 IRMA

Annual Contribution	\$40,020
Deductible Losses	<u>2,000</u>
	\$42,020

728 Technical Services

EPA Sampling	6,000
Public Information Report	1,700
SCADA System Maintenance	3,000
Bill Printing Outsourcing	8,500
JULIE Locate Service	4,000
Hydrant Painting	8,000
Commercial Meter Testing	2,500
Lead and Cooper Testing	7,000
Other	<u>3,400</u>
	\$44,100

790 Capital

Laser Level	\$645
Centrum Furnace	50,305
Storage Units	11,075
Entry Gate System	<u>55,640</u>
	\$117,665

798 Purchase of Water – CLCJAWA

1,093,023,000 Gal @	
\$2.15/1,000 Gal as of 9/1/05	\$2,350,000
Telephone/Electric Peterson	<u>3,000</u>
	\$2,353,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

WATER OPERATING EXPENDITURES 20-01

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 701 SALARIES - ADMINISTRATIVE	157,270	111,312	154,985	144,500	162,910
S 702 SALARIES - CLERICAL	143,420	146,766	158,240	158,380	165,870
S 703 SALARIES - ENGINEERING	75,720	122,243	129,345	132,550	138,660
S 704 SALARIES - MAINTENANCE	345,695	360,894	369,685	373,080	403,755
O 706 MATERIALS AND SUPPLIES	6,391	8,242	8,500	8,500	8,500
O 708 ELECTRICITY	27,336	35,047	32,000	46,000	46,000
O 709 NORTH SHORE GAS	6,560	7,039	7,500	4,500	6,000
O 710 TELEPHONE	8,452	8,292	7,900	8,900	8,900
O 712 MAINTENANCE BUILDING AND GROUNDS	7,901	7,057	7,400	6,500	7,400
O 714 MAINTENANCE MOTOR VEHICLES	17,500	21,550	27,600	27,600	26,850
O 715 MAINTENANCE OTHER EQUIPMENT	6,905	10,192	11,000	9,000	10,000
O 716 MAINTENANCE WATER LINES	30,538	21,775	22,000	35,000	35,000
B 720 INSURANCE	57,583	60,107	64,540	66,260	70,055
O 721 INTERGOVERNMENTAL RISK MGMT AGENCY	20,204	32,374	31,515	33,350	42,020
O 722 POSTAGE	9,836	8,558	11,500	9,590	10,000
O 723 OFFICE SUPPLIES	1,267	1,867	1,500	1,200	1,500
O 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	3,342	3,321	3,325	3,325	5,025
O 728 TECHNICAL SERVICES	34,100	34,957	48,100	41,000	44,100
O 729 METERS-NEW CONSTRUCTION	43,303	20,601	32,000	38,930	30,000
O 736 CREDIT CARD FEES	660	3,060	3,000	6,000	6,000
O 740 SICK LEAVE BUYBACK	0	24,130	0	0	0
O 752 UNIFORMS	4,013	2,286	3,300	3,300	3,300
O 761 BAD DEBT EXPENSE	0	121	100	1,730	100
T 781 TRANSFER SALES TAX BOND FUND (Schertz Bldg)	43,690	42,975	43,000	43,000	43,690
T 788 TRANSFER SALES TAX BOND FUND (PW Facility)	30,000	30,000	30,000	30,000	30,000
O 789 TECHNOLOGY EQUIPMENT & REPLACEMENT	25,000	30,000	35,000	35,000	35,000
C 790 CAPITAL OUTLAYS	0	3,476	32,150	31,015	117,665
O 791 VEHICLE REPLACEMENT FEES	39,520	31,960	44,170	44,170	39,990
B 793 EMPLOYER CONTRIBUTION - IMRF	63,300	74,653	80,200	78,000	85,065
B 794 EMPLOYER CONTRIBUTION - FICA	49,888	55,701	60,550	58,000	64,785
O 798 PURCHASE OF WATER-CLCJAWA	2,375,845	2,155,213	2,353,000	2,200,000	2,353,000
O 799 MISCELLANEOUS	1,530	1,388	1,500	1,000	1,000
TOTAL WATER EXPENDITURES	3,636,769	3,477,157	3,814,605	3,679,380	4,002,140
SALARIES	722,105	741,215	812,255	808,510	871,195
BENEFITS	170,771	190,461	205,290	202,260	219,905
OPERATING	2,670,203	2,469,030	2,691,910	2,564,595	2,719,685
TRANSFER	73,690	72,975	73,000	73,000	73,690
CAPITAL	0	3,476	32,150	31,015	117,665
TOTAL	3,636,769	3,477,157	3,814,605	3,679,380	4,002,140

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

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Projected 2008-09
Miles of Sanitary Sewer	94.42	94.943	94.943	94.943	94.943
Sewer Cleaned (miles)	26	32.60	35	37	40
Manhole Repairs	8	2	15	15	15
Manholes Inspected	312	426	400	425	450
Sewer Televised (miles)	3.13	4.78	5.00	4.50	5.00
Rate per 1,000 gallons	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50
Lift Station Maintenance (hours)	1,611	948	1,000	1,000	1,000
Sewer Blockages Reported by Customers	38	52	35	45	40
Sewer Blockages in Village Sewer Mains	7	25	33	35	30
No. of staff per mile of sanitary sewer	1:31.47	1:31.65	1:31.65	1:31.65	1:31.65

PUBLIC WORKS - SEWER

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (30%)	1 (30%)	\$39,450
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	28,600
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	19,260
Assistant to Public Works Director	1 (30%)	1 (30%)	18,350
			\$105,660
<u>Engineering</u>			
Senior Project Engineer	1 (20%)	1 (20%)	\$19,235
Project Engineer	2 (20%)	2 (20%)	33,995
Engineering Inspector	1 (20%)	1 (20%)	14,400
GIS Coordinator	1 (20%)	1 (35%)	22,230
			\$89,860
<u>Salaries - Maintenance</u>			
Maintenance Technician	1 (80%) 1 (90%) 7 (5%)	1 (80%) 1 (90%) 7 (5%)	\$94,035
Public Works Team Leader	1 (90%) 2 (5%)	1 (90%) 2 (5%)	54,400
Utility Technician	1 (30%)	1 (30%)	18,595
Water Meter Technician		1 (50%)	18,525
W.W.T.P. Operators	4 (20%)	4 (20%)	51,475
Overtime			25,600
			\$262,630
 Account Detail			
715 Maintenance – Lift Station		720 Insurance	
Equipment	\$20,000	Medical	\$49,244
Generator Maintenance	5,650	Dental	3,686
Electricity	16,000	Life	180
Miscellaneous	500		\$53,110
Fence Repair	1,000	721 IRMA	
Park Avenue Parking Pad	8,000	Annual Contribution	\$39,660
	\$51,150	Deductible Losses	2,000
			\$41,660
716 Maintenance – Sewer Lines		728 Technical Services	
Repair Materials	\$20,000	Flow Meter Test	500
Contractual Sewer Cleaning/TV	10,000	RR Lease	430
Grease Dissolving Agents	4,000	Miscellaneous	1,400
	\$34,000	Fire Extinguisher	500
			\$2,830

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

SEWER OPERATING EXPENDITURES 20-02

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 701 SALARIES - ADMINISTRATIVE	108,910	62,221	101,830	91,350	105,660
S 703 SALARIES - ENGINEERING	77,540	79,381	80,530	86,050	89,860
S 704 SALARIES - MAINTENANCE	230,401	242,749	258,950	241,870	262,630
O 706 MATERIALS AND SUPPLIES	2,793	4,396	3,500	3,500	4,000
O 707 COUNTY SEWER SERVICE	40,441	42,556	9,500	9,500	9,500
O 710 TELEPHONE	574	716	0	1,020	1,020
O 714 MAINTENANCE MOTOR EQUIPMENT	13,350	11,900	29,315	29,315	14,460
O 715 MAINTENANCE LIFT STATIONS	47,291	32,608	46,500	43,500	51,150
O 716 MAINTENANCE SEWER LINES	30,203	10,647	34,000	20,000	34,000
B 720 INSURANCE	35,377	34,445	36,940	37,135	53,110
O 721 INTERGOVERNMENTAL RISK MGMT AGENCY	21,319	33,600	31,250	33,350	41,660
O 722 POSTAGE	7,606	6,795	6,500	6,500	6,500
O 723 OFFICE SUPPLIES	0	198		0	0
O 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	175	275	300	150	1,300
O 728 TECHNICAL SERVICES	1,128	2,091	8,200	8,000	2,830
O 740 SICK LEAVE BUYBACK	0	24,130	0	20,700	0
O 752 UNIFORMS	1,677	1,036	1,250	1,250	1,250
T 788 TRANSFER SALES TAX BOND FUND (PW Facility)	30,000	30,000	30,000	30,000	30,000
T 789 TRANSFER TECHNOLOGY EQUIPMENT REPLACEMENT FUN	25,000	30,000	35,000	35,000	35,000
C 790 CAPITAL OUTLAYS	0	0	2,995	3,015	5,250
O 791 VEHICLE REPLACEMENT FEES	17,700	17,700	21,255	21,255	19,515
B 793 EMPLOYER CONTRIBUTION - IMRF	37,563	41,333	43,400	40,800	44,900
B 794 EMPLOYER CONTRIBUTION - FICA	29,677	30,944	33,600	31,200	34,510
O 799 MISCELLANEOUS	1,003	757	500	500	500
TOTAL SEWER EXPENDITURES	759,728	740,478	815,315	794,960	848,605
SALARIES	416,851	384,351	441,310	419,270	458,150
BENEFITS	102,617	106,722	113,940	109,135	132,520
OPERATING	185,260	189,405	192,070	198,540	187,685
TRANSFER	55,000	60,000	65,000	65,000	65,000
CAPITAL	0	0	2,995	3,015	5,250
TOTAL	759,728	740,478	815,315	794,960	848,605

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

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Projected 2008-09
Wastewater Treated (millions of gallons/day (mgd)) (design capacity 4.0 mgd)	3.74	3.16	4.14	3.61	3.66
Effluent Parameters (standard)					
BOD5 (10mg/l)	3.20	2.00	2.70	2.00	2.00
TSS (12 mg/l)	3.90	1.70	2.50	2.00	2.00
Ammonia Nitrogen					
April – October (1.5 mg/l)	.85	.34	.27	.55	.40
November - March (4.0 mg/l)	.36	.43	.60	.60	.60
Excess Flow (MGD)	35.80	9.22	18.92	35.00	25.0
Remaining Treatment Allocation to Lake County and Green Oaks (gallons per day – gpd)	142,325	141,975	140,225	139,000	140,000
Work Orders Completed	1,245	1,652	1,684	1,828	1,850
No. of staff per 1,000,000 gallons of Wastewater treated	0.748	0.632	0.828	0.722	0.732

PUBLIC WORKS – WASTEWATER TREATMENT PLANT

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (25%)	1 (25%)	\$32,875
Assistant to the Director of Public Works	1/ (25%)	1/ (25%)	15,295
			\$48,170
 <u>Operators</u>			
W.W.T.P. Superintendent	1	1	\$95,005
W.W.T.P. Operator II	1 (80%)	1 (80%)	54,985
W.W.T.P. Operator I	2 (80%)	2 (80%)	102,120
Public Works Maintenance Technician	1 (10%)	1 (10%)	4,985
W.W.T.P. Equipment Technician	1 (80%)	1 (80%)	48,805
Overtime			44,000
			\$349,900

Account Detail

706 Materials & Supplies		721 IRMA	
Deodorizing Materials	\$10,000	Annual Contribution	\$40,020
Tools and Equipment	4,500	Deductible Losses	<u>2,000</u>
Electric, Plumbing, & Paint	3,000		\$42,020
Lab Supplies	5,500	728 Technical Services	
Janitorial Supplies	2,000	NPDES Fees	\$17,500
Other	1,500	Scada Consultant	10,000
Lab Probe	<u>1,000</u>	Miscellaneous	<u>2,000</u>
	\$27,500		\$29,500
707 Chemicals		790 Capital Outlays	
Sodium Hypochlorite for sand filter	\$1,375	Lab BOD Incubator	\$3,500
Potassium Sulfite	7,260	Pipe Threading Machine	<u>2,500</u>
Sodium Hypochlorite for Chlorination	9,000		\$6,000
Hydro Clean	<u>1,300</u>		
	\$18,935		
720 Insurance			
Medical	\$65,250		
Dental	5,315		
Life	<u>450</u>		
	\$71,015		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

WASTE WATER TREATMENT PLANT 20-03

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 701 SALARIES - ADMINISTRATIVE	32,736	29,475	42,340	45,645	48,170
S 704 SALARIES - OPERATORS	286,886	325,027	336,330	337,340	349,900
O 706 MATERIALS AND SUPPLIES	24,963	26,698	27,500	26,985	27,500
O 707 CHEMICALS	16,225	14,605	18,935	18,590	18,935
O 708 ELECTRICITY	209,570	198,206	264,600	264,600	264,600
O 709 NORTH SHORE GAS	42,951	46,118	42,000	42,330	42,000
O 710 TELEPHONE	4,945	4,844	5,100	5,300	5,100
O 712 MAINTENANCE BUILDING & GROUNDS	16,869	13,542	18,300	17,800	18,300
O 714 MAINTENANCE MOTOR EQUIPMENT	5,165	11,735	15,335	15,335	11,850
O 715 MAINTENANCE OTHER EQUIPMENT	46,091	48,494	50,750	49,200	43,750
O 718 SLUDGE REMOVAL	141,451	46,726	127,160	162,125	131,100
O 719 REFUSE DISPOSAL	5,372	0	0	0	0
B 720 INSURANCE	52,621	60,107	64,540	64,015	71,015
O 721 INTERGOVERNMENTAL RISK MGMT AGENCY	20,725	31,667	31,515	33,350	42,020
O 723 OFFICE SUPPLIES	0	0	0	0	0
O 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	628	592	1,600	1,590	1,600
O 728 TECHNICAL SERVICES	20,788	22,991	29,500	26,500	29,500
O 740 SICK LEAVE BUYBACK	0	11,533	0	0	0
O 752 UNIFORMS	2,737	2,457	2,500	2,900	2,500
T 789 TRANSFER TECHNOLOGY EQUIPMENT REPLACEMENT FUN	10,000	15,000	20,000	20,000	20,000
C 790 CAPITAL OUTLAYS	0	0	7,500	7,080	6,000
O 791 VEHICLE REPLACEMENT FEES	12,170	12,170	11,350	11,350	10,035
B 793 ILLINOIS MUNICIPAL RETIREMENT FUND	29,316	35,976	37,791	37,200	39,010
B 794 FICA/MEDICARE	22,852	26,789	29,208	24,000	30,385
O 799 MISCELLANEOUS	1,063	289	500	500	500
TOTAL WWTP EXPENDITURES	1,006,124	985,041	1,184,354	1,213,735	1,213,770
SALARIES	319,622	354,502	378,670	382,985	398,070
BENEFITS	104,789	122,872	131,539	125,215	140,410
OPERATING	571,713	492,667	646,645	678,455	649,290
TRANSFER	10,000	15,000	20,000	20,000	20,000
CAPITAL	0	0	7,500	7,080	6,000
TOTAL	1,006,124	985,041	1,184,354	1,213,735	1,213,770

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 2001, 2006 and an IEPA loan in 1993.

Account Detail

795 Principal Payments

Series 2001 Alternate Bonds (May 1)	\$310,000
Series 1993 IEPA Loan (Sept 1 Mar 1)	\$163,815
Series 2006 Alternate Bonds (May 1)	<u>75,000</u>
	\$548,815

796 Interest Payments

2001 Alternate Bonds (May 1 and Nov 1)	\$73,815
1993 IEPA Loan (Sept 1 and Mar 1)	33,585
2006 Alternate Bonds (May and November)	<u>\$121,730</u>
	\$229,130

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

WATER & SEWER DEBT SERVICE 20-04

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 728 BOND ISSUE COSTS	-	49,464	-	-	-
O 795 PRINCIPAL PAYMENTS	759,890	768,830	447,315	448,500	548,815
O 796 INTEREST PAYMENTS	191,544	221,993	246,210	246,210	229,130
O 797 PAYING AGENT FEES	600	825	900	900	900
O 799 MISCELLANEOUS	0	0	0	0	
TOTAL UTILITY DEBT SERVICE EXPENDITURES	<u>952,034</u>	<u>991,648</u>	<u>694,425</u>	<u>695,610</u>	<u>778,845</u>
SALARIES	0	0	0	0	0
OPERATING	952,034	991,648	694,425	695,610	778,845
TRANSFER	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	<u>952,034</u>	<u>991,648</u>	<u>694,425</u>	<u>695,610</u>	<u>778,845</u>

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 W.W.T.P. Improvements

Electrical Upgrades to WWTP Control	\$105,000
WWTP Lagoon Cleaning	236,000
Engineering Design for Upflow Clarifiers	25,000
Replace Aeration Tank Diffusers	50,000
Gate Replacement for Sewer Pump Wetwell	113,000
Tertiary Pump Electrical	31,300
Primary Tank Drive	<u>12,600</u>
	\$572,900

761 Watermain Improvements

Seventh Avenue, Lincoln to Valley Park	\$350,000
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776 Sanitary Sewer Repairs

Sewer & Manhole	30,000
Sewer Televising	10,000
Fourth and Broadway Relief	65,000
Carriage Hill Relief	65,000
Sewer Lining	<u>15,000</u>
	\$185,000

796 Water Storage Tank Rehabilitation

Demolish Industrial Center Tank	\$50,000
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VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
WATER & SEWER CAPITAL IMPROVEMENTS 20-05

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 750 WWTP IMPROVEMENTS	52,236	32,141	551,500	185,900	572,900
C 761 WATERMAIN IMPROVEMENTS	436,699	289,634	430,000	80,000	350,000
C 762 WELL #12 INSPECTION	0	0	0		
C 763 ROCKLAND/AMES WATERMAIN	0	0	0	0	30,000
C 772 US 45 WATERMAIN REPLACEMENT	0	0	0		
C 773 DEMO PARK AVE/INDUSTRIAL CNTR RES/PUMP STATION	0	0	0		
C 774 REPLMT WM: S MILWAUKEE @ CONDELL	0	0	0		
C 775 BURR RIDGE COURT RELIEF SEWER	0	0	0	0	325,000
C 776 SANITARY SEWER REPAIRS	205,207	30,064	92,500	12,500	185,000
C 777 LIFT STATION IMPROVEMENTS	6,584	0	25,000		
C 778 WELL CAPACITY STUDY	0	0	0		45,000
C 779 WATER/SEWER RIVER CROSSING-SOUTH ROCKLAND	41,351	7,090	1,125,000	120,000	1,228,000
C 780 HARDING SANITARY SEWER/DYMOND, IL 176 WM	0	0	0		
C 781 BUTTERFIELD CORRIDOR WM/SEWER REPLACEMENT	43,852	133,809	0		45,300
C 782 US 45, PARADISE, THOMAS WM	0	0	0		
C 783 CENTRUM/ CANTERBURY PUMP STA. IMPROVEMENTS	0	0	0		
C 785 SCADA UPGRADES	42,630	0	0		
C 788 REPLACEMENT METERS	37,575	10,151	22,500	22,500	79,270
C 789 THORNBURY/OLD HICKORY WM EXTENSION	0	0	0		
C 792 WALNUT ST WATERMAIN	0	0	0		
C 793 HYDRANTS, VALVES, MISCELLANEOUS	18,100	20,150	37,000	21,600	37,000
C 794 LCHS SANITARY SEWER	0	0	0		
C 795 FOURTH AVE WATERMAIN	5,000	0	0		
C 796 WATER STORAGE TANK REHAB	7,341	457,191	117,690	77,600	50,000
C 799 MISCELLANEOUS-CONTINGENCY	18,524	21,734	75,000	0	75,000
TOTAL CAPITAL EXPENDITURES	<u>915,099</u>	<u>1,001,964</u>	<u>2,476,190</u>	<u>520,100</u>	<u>3,022,470</u>
SALARIES	0	0	0	0	0
OPERATING	0	0	0	0	0
TRANSFER	0	0	0	0	0
CAPITAL	915,099	1,001,964	2,476,190	520,100	3,022,470
TOTAL	<u>915,099</u>	<u>1,001,964</u>	<u>2,476,190</u>	<u>520,100</u>	<u>3,022,470</u>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

	2005-06	2006-07	2007-08	2007-08	2008-09
WATER/SEWER FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL WATER & SEWER REVENUES	7,125,412	6,854,161	6,776,780	6,728,330	6,650,355
TOTAL WATER OPERATING EXPENDITURES	3,636,769	3,477,157	3,814,605	3,679,380	4,002,140
TOTAL SEWER OPERATING EXPENDITURES	759,728	740,478	815,315	794,960	848,605
TOTAL WASTEWATER TREATMENT PLANT EXP.	1,006,124	985,041	1,184,354	1,213,735	1,213,770
TOTAL DEBT SERVICE EXPENDITURES	952,034	991,648	694,425	695,610	778,845
TOTAL OPERATING EXPENDITURES	6,354,655	6,194,324	6,508,699	6,383,685	6,843,360
OPERATING INCOME/LOSS	770,757	659,837	268,081	344,645	(193,005)
TOTAL CAPITAL IMPROVEMENTS	915,099	1,001,964	2,476,190	520,100	3,022,470
EXCESS INCOME OVER EXPENSE	(144,342)	(342,127)	(2,208,109)	(175,455)	(3,215,475)
BEGINNING CASH BALANCE MAY 1	7,867,797	7,723,455	7,381,328	7,381,328	7,205,873
ENDING CASH BALANCE APRIL 30	7,723,455	7,381,328	5,173,219	7,205,873	3,990,398

NORTHWEST WATER SEWER

The purpose of this fund is to keep an accounting of revenues and expenditures associated with development and the provision of water and sewer service in what is termed the "Northwest" area of the Village. Special water and sewer connection revenues collected from properties in the Northwest area (see Ordinance 91-0-56) may only be spent for water and sewer system improvements to benefit those properties. Charges for these connections are reviewed and adjusted from time to time. Collection of these revenues is authorized in the Illinois Municipal Code including Chapter 24, Section 11-150-1.

Account Detail

790 Sanitary Sewer Improvements

Winchester, Loyola Drive to Cambridge Lift Station	\$445,360
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VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

NORTHWEST WATER & SEWER 25-00

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
662 SEWER CONNECTION FEES	0	316,569	20,000	0	0
663 WATER CONNECTION FEES	0	14,811	5,000	0	0
690 INTEREST	18	0	0	0	0
TOTAL NORTHWEST WATER & SEWER REVENUES	18	331,380	25,000	0	0

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 790 SANITARY SEWER IMPROVEMENTS	0	250,321	380,000	32,360	445,360
C 796 WATERMAIN IMPROVEMENTS	6,490	0	0	0	0
T 795 TRANSFER DEBT SERVICE	90,000	90,000	90,000	90,000	90,000
C 799 MISCELLANEOUS			0	0	0
TOTAL NORTHWEST WATER & SEWER EXPENDITURES	96,490	340,321	470,000	122,360	535,360

SALARIES	0	0	0	0	0
OPERATING	0	0	0	0	0
TRANSFER	90,000	90,000	90,000	90,000	90,000
CAPITAL	6,490	250,321	380,000	32,360	445,360
TOTAL	96,490	340,321	470,000	122,360	535,360

	2005-06	2006-07	2007-08	2007-08	2008-09
NORTHWEST WATER & SEWER SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	18	331,380	25,000	0	0
TOTAL EXPENDITURES	96,490	340,321	470,000	122,360	535,360
EXCESS INCOME OVER EXPENSE	(96,472)	(8,941)	(445,000)	(122,360)	(535,360)
BEGINNING BALANCE MAY 1	(288,248)	(384,720)	(393,661)	(393,661)	(516,021)
ENDING BALANCE APRIL 30	(384,720)	(393,661)	(838,661)	(516,021)	(1,051,381)

LIBERTYVILLE SPORTS COMPLEX

This fund was established in 2001 to account for the revenue and expenditures associated with the Libertyville Sports Complex. The Complex was built on 48 acres of land purchased in 2000 and consists of: a 160,000 square foot indoor recreation facility; an 80 station golf learning center and clubhouse. The Complex opened on June 8, 2002.

2007-08 Goals

1. Libertyville Sports and Fitness Complex. Staff has increased the awareness and knowledge of the Libertyville Sports and Fitness Complex this past year thru radio advertising, redesigned website, and a direct mail mailing campaign. The Complex will be more profitable than the previous fiscal year but has a way to go to becoming self sufficient. New revenues from operating our own concession stand and the Kavanaugh Fitness marketing program were tapped into this past year and will help with the complexes bottom line this fiscal year.

2008-09 Goals

1. Libertyville Sports and Fitness Complex. By treating our customers with courtesy and respect, training our staff effectively to respond to the needs of our customers, and hire employees who are professional, enthusiastic about their jobs, and take pride in themselves and their jobs. To continue to increase marketing efforts and use forms of media that have the ability to be tracked and evaluated after each marketing campaign, through coupons, website hits, or attendance at said promotions.
2. Health Club Membership Retention. To maintain an 85% retention rate on the health club memberships from May 1, 2008.
3. Concession Sales. Increase the gross concession sales over the previous fiscal year by 5%.
4. Facility Bookings. Maintain and increase the current level of sales from facility bookings over the previous fiscal year.
5. Sports Programs. Maintain and increase the level of participation in all sports related programs for both youth and adults.

Performance Data

	Budget	Actual	Estimated	Projected
	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Golf Balls Hit	3,000,000	3,000,000	3,007,692	3,076,000
Adult Soft Ball Teams	122	123	123	123
Adult Soccer Teams	125	137	125	135
Youth Soccer Teams	206	210	205	210
Health Club Memberships	800	550	750	750
Birthday Parties Booked	360	280	370	370
Sports Complex Visitors	1,100,000	1,150,000	1,200,000	1,225,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
LIBERTYVILLE SPORTS COMPLEX - REVENUES 60-00

		2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<u>INDOOR SPORTS CENTER</u>						
606	ADULT PROGRAMS (Formerly Program Fees)	130,938	139,099	135,000	136,105	146,075
607	BASKETBALL PROGRAMS (Formerly Program Fees)	112,564	102,759	85,000	112,700	124,260
608	SOCCER PROGRAMS (Formerly Program Fees)	452,916	447,719	440,000	442,125	466,000
609	VOLLEYBALL PROGRAMS (Formerly Program Fees)	319	0	0	0	0
610	YOUTH PROGRAMS (Formerly Program Fees)	166,470	165,796	162,000	148,000	172,000
611	CONTRACTUAL PROGRAMS	28,450	17,113	13,000	12,465	12,000
612	FACILITY RENTALS	106,784	103,890	110,000	95,000	95,000
613	VIDEO GAMES	1,583	1,350	1,000	1,000	1,000
614	PARTIES	108,824	75,207	95,000	66,000	70,000
615	VENDING	2,151	2,198	4,000	5,150	5,000
616	CLIMBING WALL	91,846	80,558	85,000	70,000	70,000
617	SPORTS GROUPS	475,805	527,657	550,000	561,000	565,000
618	DROP-IN PROGRAM FEES	80,160	80,329	90,000	80,000	87,000
619	FITNESS CLASSES	30,319	22,057	23,000	25,000	23,000
620	FITNESS MEMBERSHIPS	521,955	386,279	396,000	380,000	350,000
621	LEASE REVENUES	66,677	44,236	55,000	13,850	50,000
622	SPONSORSHIP INCOME	26,918	24,850	25,000	20,000	25,000
623	PERSONAL TRAINERS	48,850	46,275	52,000	38,000	44,000
636	SPORTS TUTORS	15,715	11,535	12,000	5,000	1,000
639	CONCESSIONS	0	99,353	50,000	220,000	235,000
645	GOOSE DROP	0	7,194	0	0	0
699	MISCELLANEOUS	1,768	2,881	0	0	0
Subtotal Indoor Sports Center		2,471,012	2,388,335	2,383,000	2,431,395	2,541,335
<u>GOLF LEARNING CENTER</u>						
630	RANGE BALLS	431,630	415,220	530,000	410,000	415,000
631	EQUIPMENT RENTAL	3,024	1,767	3,500	2,500	2,300
632	PRO SHOP MERCHANDISE	66,177	45,080	65,000	43,000	43,000
633	LESSONS	72,934	79,399	86,000	73,000	73,000
634	SPECIAL ORDER MERCHANDISE	0	0	0	0	0
635	GOLF SCHOOL RENTAL	3,475	3,575	3,600	4,400	4,600
636	PRIVATE LESSON SHARED REVENUE	4,746	3,249	0	0	0
637	CLUB FITTING	2,029	1,022	1,200	750	750
638	LEASING OF SPACE	5,086	2,258	1,000	0	0
639	CONCESSION	0	0	2,000	0	0
649	MISCELLANEOUS	203	254	0	0	0
Subtotal Golf Learning Center		589,304	551,824	692,300	533,650	538,650
<u>FAMILY ENTERTAINMENT CENTER</u>						
650	MINI GOLF	85,150	70,678	55,000	52,725	0
651	BATTING CAGES	57,597	52,391	40,000	35,315	0
652	BIRTHDAY PARTIES	1,300	225	0	450	0
653	VIDEO GAMES	832	374	0	0	0
654	VENDING	0	0	0	0	0
655	LEASING OF SPACE	9,711	2,025	0	0	0
656	GROUP RENTAL	8,918	9,215	0	2,065	0
669	MISCELLANEOUS	0	0	0	0	0
Subtotal Family Entertainment Center		163,508	134,908	95,000	90,555	0
<u>GENERAL REVENUES</u>						
690	INTEREST INCOME	1,087	0	0	0	0
	LAW SUIT SETTLEMENT	0	0	60,000	70,000	60,000
698	BOND PROCEEDS	0	0	0	0	0
699	MISCELLANEOUS	60	0	0	0	0
Subtotal General Revenues		1,147	0	60,000	70,000	60,000
TOTAL SPORTS COMPLEX REVENUES		3,224,971	3,075,067	3,230,300	3,125,600	3,139,985

SPORTS COMPLEX – INDOOR FACILITY

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
<u>Administration</u>			
Director of Parks & Recreation	1 (20%)	1 (20%)	\$20,300
Recreation Supervisor	3	3.5	170,980
Village Administrator	1 (10%)	1 (10%)	19,000
Finance Director	1 (10%)	1 (10%)	12,830
Accounting Assistant	2 (10%)	2 (10%)	11,280
Business Manager	1 (10%)	1 (10%)	6,945
			<hr/>
			\$241,335
 <u>Maintenance</u>			
Grounds Maintenance Supervisor	1 (35%)	1 (4%)	\$2,706
Parks Facility Technicians	2 (70%)	2 (70%)	63,280
Parks Facility Technicians	1 (45%)	1(100%); 1(40%)	48,079
Parks Grounds Assistant	1 (45%)	1 (100%)	32,330
Overtime			115
Summer Workers			7,560
			<hr/>
			\$154,070
 <u>Fitness</u>			
Recreation Supervisor	1	1	\$63,825
Group Exercise Instructors/Supervisor			80,690
Babysitting			21,000
Fitness Desk and Floor Leaders			55,400
Personal Trainers			33,000
			<hr/>
			\$253,915
 <u>Facility Rentals</u>			
Concessions			\$30,600
Birthday Parties			23,000
Front Desk Attendants			57,785
Climbing Wall			28,000
MOD			26,810
			<hr/>
			\$166,195
 <u>Part-time Program Staff</u>			
			\$88,000

Account Detail**706 Youth Sports**

Gym Activities	\$7,200
Baseball	3,300
Basketball	10,500
Youth Programs	<u>7,500</u>
	\$28,500

707 Contracted Services

Adult Basketball Officials	\$15,000
Adult Volleyball Officials	8,000
Softball Officials	25,000
Soccer Officials	35,000
Football Officials	10,000
Youth Basketball Officials	<u>27,000</u>
	\$120,000

712 Maintenance of Building

Custodial Services	\$35,000
Cleaning/Paper Products	8,600
Other	7,408
Light Bulb Changeover	6,000
HVAC	4,000
Floor Mats	2,400
Elevator Inspection	1,752
Uniforms	<u>840</u>
	\$66,000

714 Maintenance of Grounds

Snow Plowing	\$3,000
Fertilizer	2,000
Chemicals	1,000
Mulch	900
Miscellaneous	<u>1,825</u>
	\$8,725

720 Insurance

Medical	\$73,260
Dental	4,460
Life	<u>630</u>
	\$78,350

726 Travel/Training/Subscr

Seminars/Training	2,000
HVAC Training	<u>1,800</u>
	\$3,800

734 Materials and Supplies

Aerobics Equipment	\$1,700
Babysitting Supplies	350
Fitness Supplies	1,800
Maintenance of Equipment	4,000
Miscellaneous	650
Maintenance of Washer/Dryer	<u>1,500</u>
	\$10,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

LIBERTYVILLE SPORTS COMPLEX - INDOOR SPORTS CENTER 60-00-01

		2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701 SALARIES - ADMINISTRATIVE STAFF	159,724	162,195	208,565	208,430	241,335
S	702 SALARIES - MAINTENANCE	107,665	112,718	129,955	125,975	154,070
S	703 SALARIES - FITNESS	236,479	231,617	253,455	248,425	253,915
S	704 SALARIES - CONFERENCE/FRONT DESK/PARTIES	165,215	203,097	165,785	195,740	166,195
S	705 SALARIES - PROGRAMS	93,576	84,212	90,000	88,000	88,000
O	706 SUPPLIES YOUTH SPORTS	23,304	14,760	17,500	17,000	28,500
O	707 ATHLETIC CONTRACTED SERVICES	122,073	108,460	123,800	116,640	120,000
O	708 ELECTRICITY	159,531	179,707	187,000	187,000	190,000
O	709 NORTH SHORE GAS	30,335	23,537	23,000	20,000	21,000
O	710 TELEPHONE	4,037	4,470	4,800	4,200	4,400
O	712 MAINTENANCE BUILDING	218,830	171,500	136,000	140,000	66,000
O	713 INDEPENDENT CONTRACTORS	37,578	23,367	9,000	7,845	0
O	714 MAINTENANCE GROUNDS	9,969	8,354	8,725	11,000	8,725
O	715 SUPPLIES SOCCER	51	0	0	0	0
O	716 CATERING/RENTAL SERVICES	65,909	118,226	50,000	107,000	95,000
O	717 MAINTENANCE-VEHICLE	0	0	0	0	7,110
B	720 INSURANCE	59,344	70,460	65,280	68,090	78,350
O	721 INTERGOVERNMENTAL RISK MGMT AGENCY	48,137	19,127	51,530	53,000	68,085
O	723 OFFICE SUPPLIES	2,234	1,984	3,000	1,500	2,000
O	724 PUBLICITY	0	70	0	65,120	11,800
O	725 SUPPLIES ADULT ATHLETIC PROGRAMS	3,284	3,006	0	0	0
O	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	506	611	3,000	3,000	3,800
O	728 CONSULTING	0	0	0	0	10,000
O	732 CONCESSION		0	0	0	0
O	733 MATERIALS & SUPPLIES CONFERENCE/BIRTHDAYS	1,613	2,484	3,000	3,500	4,000
O	734 MATERIALS & SUPPLIES FITNESS	10,010	12,606	14,830	8,000	10,000
O	735 FIRST AID SUPPLIES	0	96	0	0	0
O	736 CREDIT CARD/BANK FEE	25,908	21,003	25,100	35,000	35,000
O	740 CLUB VOLLEYBALL	702	4,930	0	10,326	0
O	742 PHOTOPROCESSING	9,737	6,110	6,120	5,890	5,870
O	745 GOOSEDROP	0	4,081	0	0	0
O	747 UNEMPLOYMENT BENEFITS	0	0	0	0	0
O	750 REFUNDS	(30)	95	0	0	0
O	751 CLIMBING WALL/FRONT DESK	2,511	1,324	6,000	6,000	5,520
O	752 UNIFORMS	213	0	0	0	0
O	753 FITNESS EQUIPMENT LEASE	56,581	0	25,000	13,250	26,500
O	789 TECHNOLOGY EQUIPMENT & REPLACEMENT	12,000	12,000	12,000	12,000	12,000
C	790 CAPITAL OUTLAYS	100,000	0	10,000	0	0
B	793 IL MUNICIPAL RETIREMENT FUND	36,778	47,718	51,162	51,160	50,000
B	794 FICA/MEDICARE	57,019	59,379	65,760	65,760	71,300
O	795 NORTHWEST WATER/SEWER CONNECTION FEES	0	0	0	0	0
O	799 MISCELLANEOUS	1,084	2,057	0	0	500
TOTAL INDOOR SPORTS CENTER EXPENDITURES		<u>1,861,907</u>	<u>1,715,361</u>	<u>1,749,367</u>	<u>1,878,851</u>	<u>1,838,975</u>
SALARIES		762,659	793,839	847,760	866,570	903,515
BENEFITS		153,141	177,557	182,202	185,010	199,650
OPERATING		846,107	743,965	709,405	827,271	735,810
TRANSFER		0	0	0	0	0
CAPITAL		100,000	0	10,000	0	0
TOTAL		<u>1,861,907</u>	<u>1,715,361</u>	<u>1,749,367</u>	<u>1,878,851</u>	<u>1,838,975</u>

SPORTS COMPLEX – GOLF LEARNING CENTER

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
<u>Administration</u>			
Part-Time Supervisor			23,895
Director of Parks & Recreation	1 (10%)	1 (10%)	10,150
Parks and Recreation Business Manager	1 (10%)	1 (10%)	6,945
Part-Time Office			0
			<hr/> \$40,990
<u>Maintenance</u>			
Golf Maintenance Specialist	1 (50%)	1 (3%)	\$2,031
Park Grounds Assistant	1 (40%)	0	0
Parks Grounds Technician	1 (40%)	1 (40%)	18,000
Parks Facility Technician	2 (30%)	2 (30%)	27,120
Grounds Maintenance Technician		1 (60%)	31,619
Summer Over-Time			17,000
			2,765
			<hr/> \$98,535
<u>Pro Shop</u>			
Part Time			\$60,000

Account Detail

713 Maintenance Grounds

Fertilizers	\$9,000
Mulch	1,000
Grass Seed	1,000
Miscellaneous	<u>750</u>
	\$11,750

733 Materials & Supplies – Pro Shop

Debit Cards	\$7,500
Range Balls	10,000
Mats	6,000
Other	<u>1,500</u>
	\$25,000

720 Insurance

Medical	\$13,072
Dental	1,228
Life	<u>90</u>
	\$14,390

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

LIBERTYVILLE SPORTS COMPLEX - GOLF LEARNING CENTER 60-00-02

		2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701 SALARIES - ADMINISTRATIVE STAFF	39,159	40,645	37,740	43,430	40,990
S	702 SALARIES - MAINTENANCE	69,251	72,779	89,455	89,455	98,535
S	703 SALARIES - PRO SHOP	63,244	52,527	60,000	58,000	60,000
S	704 SALARIES - INSTRUCTORS	147	0	0	0	0
S	705 SALARIES - RANGE ATTENDANTS	0	0	0	0	0
O	706 MATERIALS AND SUPPLIES	2,812	2,642	2,800	2,825	3,050
O	708 ELECTRICITY	15,843	12,270	17,500	14,500	14,500
O	709 NORTH SHORE GAS	13,381	9,885	8,000	9,500	10,000
O	710 TELEPHONE	2,066	2,225	2,400	2,400	2,400
O	712 MAINTENANCE BUILDING	185	1,891	2,500	2,000	2,000
O	713 MAINTENANCE GROUNDS	13,881	14,835	11,750	11,750	11,750
O	714 MAINTENANCE MOTOR VEHICLES	890	27	14,275	14,275	
O	715 MAINTENANCE OTHER EQUIPMENT	6,450	3,604	3,500	4,800	7,250
O	716 CONTRACTUAL-GOLF LESSONS	0	53,345	64,000	53,000	53,000
B	720 INSURANCE	11,029	12,418	13,330	14,390	14,390
O	721 INTERGOVERNMENTAL RISK MGMT AGENCY	17,135	6,152	19,940	22,530	27,035
O	722 POSTAGE	0	189	0	0	0
O	723 OFFICE SUPPLIES	413	642	550	550	550
O	724 PUBLICITY	0	0	0	0	0
O	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	100	609	335	335	335
O	732 MATERIALS & SUPPLIES-CONCESSIONS	0	74	0	0	0
O	733 MATERIALS & SUPPLIES-PRO SHOP	21,027	24,844	25,000	25,000	25,000
O	734 MATERIALS & SUPPLIES-LESSONS	52,738	310	0	0	0
O	735 PRO SHOP MERCHANDISE	57,082	47,621	30,000	30,000	30,000
O	742 PHOTOPROCESSING	841	493	600	555	555
O	747 UNEMPLOYMENT BENEFITS	0	0	0	0	0
O	752 UNIFORMS	0	293	500	500	500
O	789 TECHNOLOGY EQUIPMENT & REPLACEMENT	0	0	0	0	0
C	790 CAPITAL OUTLAYS	0	0	0	0	0
B	793 IL MUNICIPAL RETIREMENT FUND	7,547	13,115	14,425	14,425	14,000
B	794 FICA/MEDICARE	12,730	12,467	14,310	14,310	15,270
O	799 MISCELLANEOUS	(130)	65	500	100	100
TOTAL GOLF LEARNING CENTER EXPENDITURES		407,821	385,967	433,410	428,630	431,210
SALARIES		171,801	165,951	187,195	190,885	199,525
BENEFITS		31,306	38,000	42,065	43,125	43,660
OPERATING		204,714	182,016	204,150	194,620	188,025
TRANSFER		0	0	0	0	0
CAPITAL		0	0	0	0	0
TOTAL		407,821	385,967	433,410	428,630	431,210

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

LIBERTYVILLE SPORTS COMPLEX - FAMILY ENTERTAINMENT CENTER 60-00-03

		2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701 SALARIES - ADMINISTRATIVE STAFF	2,301	604	0	0	0
S	702 SALARIES - MAINTENANCE	24,882	26,050	12,100	19,905	
S	703 SALARIES - ATTENDANTS	28,736	16,907	12,130	15,085	0
O	706 MATERIALS AND SUPPLIES	645	9	800	190	0
O	708 ELECTRICITY	7,988	5,618	6,000	4,800	0
O	709 NORTH SHORE GAS	3,451	2,043	215	1,500	0
O	710 TELEPHONE	1,378	1,308	1,300	1,600	0
O	712 MAINTENANCE BUILDING	(177)	781	450	150	0
O	713 MAINTENANCE GROUNDS	2,550	870	280	500	0
B	720 INSURANCE	0	0	0	0	0
O	721 INTERGOVERNMENTAL RISK MGMT AGENCY	9,139	3,281	11,055	12,010	0
O	723 OFFICE SUPPLIES	294	0	0	0	0
O	728 TECHNICAL SERVICES	0	14,062	0	0	0
O	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	0	0	0	0	0
O	733 MATERIALS & SUPPLIES - MINI GOLF	1,076	0	0	0	0
O	734 MATERIALS & SUPPLIES - BIRTHDAY PARTIES	0	0	0	0	0
O	742 PHOTOPROCESSING	648	504	0	0	0
O	743 MATERIALS & SUPPLIES - BATTING CAGES	615	192	500	315	0
O	752 UNIFORMS	0	0	0	0	0
C	790 CAPITAL OUTLAYS	0	0	0	7,780	0
B	793 IL MUNICIPAL RETIREMENT FUND	3,322	2,537	0	2,600	0
B	794 FICA/MEDICARE	4,179	3,264	1,855	3,200	0
O	799 MISCELLANEOUS	2,000	425	0	7,500	0
TOTAL FAMILY ENTERTAINMENT EXPENDITURES		93,027	78,455	46,685	77,135	0
SALARIES		55,919	43,561	24,230	34,990	0
BENEFITS		7,501	5,801	1,855	5,800	0
OPERATING		29,607	29,093	20,600	28,565	0
TRANSFER		0	0	0	0	0
CAPITAL		0	0	0	7,780	0
TOTAL		93,027	78,455	46,685	77,135	0

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.

Account Detail

795 Principal Payments

Series 2000 G.O. Bonds (Dec 15)	\$225,000
Series 2001A G.O. Bonds (Dec 15)	935,000
Series 2004 G.O. Bonds (Dec 15)	<u>125,000</u>
	\$1,285,000

796 Interest Payments

Series 2000 G.O. Bonds (June 15 & Dec 15)	\$206,065
Series 2001A G.O. Bonds (June 15, & Dec 15)	783,610
Series 2004 G.O. Bond (June 15 & Dec 15)	<u>103,380</u>
	\$1,093,055

The above amounts do not reflect any changes due to the sale of the Family Entertainment Center Property and subsequent Bond Defeasance.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
LIBERTYVILLE SPORTS COMPLEX - DEBT SERVICE 60-00-04

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 728 TECHNICAL SERVICES (SALE OF FEC PROP)		-			
O 795 PRINCIPAL PAYMENTS	505,000	560,000	915,000	915,000	1,285,000
O 796 INTEREST PAYMENTS	1,183,902	1,150,971	905,000	1,135,700	1,093,055
O 797 PAYING AGENT FEES	3,600	3,050	3,050	3,300	3,300
O 799 MISCELLANEOUS	0	250	0	0	0
TOTAL DEBT SERVICE EXPENDITURES	<u>1,692,502</u>	<u>1,714,271</u>	<u>1,823,050</u>	<u>2,054,000</u>	<u>2,381,355</u>
SALARIES	0	0	0	0	0
OPERATING	1,692,502	1,714,271	1,823,050	2,054,000	2,381,355
TRANSFER	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	<u>1,692,502</u>	<u>1,714,271</u>	<u>1,823,050</u>	<u>2,054,000</u>	<u>2,381,355</u>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
LIBERTYVILLE SPORTS COMPLEX - SUMMARY BUDGET

	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 BUDGET	2007-08 ESTIMATE	2008-09 APPROVED
<u>SALARIES</u>					
INDOOR SPORTS CENTER	762,659	793,839	847,760	866,570	903,515
GOLF LEARNING CENTER	171,801	165,951	187,195	190,885	199,525
FAMILY ENTERTAINMENT CENTER	55,919	43,561	24,230	34,990	0
DEBT SERVICE	0	0	0	0	0
TOTAL SALARIES	990,379	1,003,351	1,059,185	1,092,445	1,103,040
<u>BENEFITS</u>					
INDOOR SPORTS CENTER	153,141	177,557	182,202	185,010	199,650
GOLF LEARNING CENTER	31,306	38,000	42,065	43,125	43,660
FAMILY ENTERTAINMENT CENTER	7,501	5,801	1,855	5,800	0
DEBT SERVICE	0	0	0	0	0
TOTAL BENEFITS	191,948	221,358	226,122	233,935	243,310
<u>OPERATING</u>					
INDOOR SPORTS CENTER	846,107	743,965	709,405	827,271	735,810
GOLF LEARNING CENTER	204,714	182,016	204,150	194,620	188,025
FAMILY ENTERTAINMENT CENTER	29,607	29,093	20,600	28,565	0
DEBT SERVICE	1,692,502	1,714,271	1,823,050	2,054,000	2,381,355
TOTAL OPERATING	2,772,930	2,669,345	2,757,205	3,104,456	3,305,190
<u>TRANSFERS</u>					
INDOOR SPORTS CENTER	-	-	-	-	-
GOLF LEARNING CENTER	-	-	-	-	-
FAMILY ENTERTAINMENT CENTER	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-
TOTAL TRANSFER	-	-	-	-	-
<u>CAPITAL</u>					
INDOOR SPORTS CENTER	100,000	-	10,000	-	-
GOLF LEARNING CENTER	-	-	-	-	-
FAMILY ENTERTAINMENT CENTER	-	-	-	7,780	-
DEBT SERVICE	-	-	-	-	-
TOTAL CAPITAL	100,000	-	10,000	7,780	-
TOTAL LIBERTYVILLE SPORTS COMPLEX	4,055,257	3,894,054	4,052,512	4,438,616	4,651,540

LIBERTYVILLE SPORTS COMPLEX FUND SUMMARY	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 BUDGET	2007-08 ESTIMATE	2008-09 APPROVED
INDOOR SPORTS COMPLEX					
REVENUES	2,471,012	2,388,335	2,383,000	2,431,395	2,541,335
EXPENDITURES	1,861,907	1,715,361	1,749,367	1,878,851	1,838,975
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	609,105	672,974	633,633	552,544	702,360
DEBT SERVICE (60% OF DEBT)	1,015,501	1,028,413	1,093,830	1,232,400	1,547,881
NET INCOME/(LOSS) INDOOR SPORTS COMPLEX	(406,396)	(355,439)	(460,197)	(679,856)	(845,521)
GOLF LEARNING CENTER					
REVENUES	589,304	551,824	692,300	533,650	538,650
EXPENDITURES	407,821	385,967	433,410	428,630	431,210
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	181,483	165,857	258,890	105,020	107,440
DEBT SERVICE (30% OF DEBT)	507,751	514,206	546,915	616,200	833,474
NET INCOME/(LOSS) GOLF LEARNING CENTER	(326,268)	(348,349)	(288,025)	(511,180)	(726,034)
FAMILY ENTERTAINMENT CENTER					
REVENUES	163,508	134,908	95,000	90,555	-
EXPENDITURES	93,027	78,455	46,685	77,135	-
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	70,481	56,453	48,315	13,420	-
DEBT SERVICE (10% OF DEBT)	169,250	171,402	182,305	205,400	-
NET INCOME/(LOSS) FAMILY ENTERTAINMENT CENTER	(98,769)	(114,949)	(133,990)	(191,980)	-
GENERAL (BOND ISSUE)					
REVENUES	1,147	-	60,000	70,000	60,000
EXPENDITURES	-	250	-	-	-
INCOME/LOSS	1,147	(250)	60,000	70,000	60,000
TOTAL SPORTS COMPLEX REVENUES	3,224,971	3,075,067	3,230,300	3,125,600	3,139,985
TOTAL SPORTS COMPLEX EXPENDITURES	4,055,257	3,894,054	4,052,512	4,438,616	4,651,540
NET INCOME/(LOSS)	(830,286)	(818,987)	(822,212)	(1,313,016)	(1,511,555)
BEGINNING BALANCE MAY 1	(2,908,601)	(3,738,887)	(4,557,874)	(4,557,874)	(5,870,890)
ENDING BALANCE APRIL 30	(3,738,887)	(4,557,874)	(5,380,086)	(5,870,890)	(7,382,445)

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. 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.

Account Detail

713 Maintenance

Streetscape Maintenance	\$7,500
Irrigation	500
Plant Replacement	1,000
Metra Island Plants	2,000
Streetscape Landscaping	<u>14,000</u>
	\$25,000

728 Technical Services

TIF Consultant	\$10,000
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770 Storm Sewer Improvements

Second St./North Ave Relief Sewer	\$510,000
Oak Spring Ditch and Outfall	190,000
Storm Sewer Study	<u>21,500</u>
	\$721,500

774 Streetscape Improvements

Installation of Decorative Fencing Around Landscape Banners	\$10,000
	<u>15,000</u>
	\$25,000

776 Parking Improvement

Engineering	\$312,500
Parking Monument Signs	10,000
Underground Utility Engineering	150,000
West Parking Structure	<u>8,000,000</u>
	\$8,472,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

TAX INCREMENT FINANCING DISTRICT 09-00

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED TIF REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 609 PROPERTY TAX	1,668,638	1,932,184	2,020,000	2,024,300	2,050,000
C 611 SALES TAX-VILLAGE	112,500	124,010	0	0	0
C 622 SALES TAX-STATE	34,676	25,318	0	10,620	0
C 690 INTEREST	47,221	161,737	130,000	200,000	150,000
C 695 SALE OF LAND	0	1,666,409	0	0	0
C 699 MISCELLANEOUS	1,967	0	0	0	0
TOTAL TIF REVENUES	1,865,002	3,909,658	2,150,000	2,234,920	2,200,000

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 713 MAINTENANCE STREETScape	25,537	15,492	44,400	42,000	25,000
C 721 INTERGOVERNMENTAL RISK MGMT AGENCY	51,404	19,056	59,830	67,575	81,100
C 728 CONSULTING SERVICES	16,120	27,202	40,000	44,500	10,000
C 770 STORM SEWER IMPROVEMENTS	0	0	615,000	20,000	721,500
C 774 LANDSCAPE/STREETScape PROJECTS	9,166	0	45,000	44,500	25,000
C 775 WATER MAIN REPLACEMENT/CONSTRUCTION	0	0	40,000	4,500	40,000
C 776 PARKING IMPROVEMENTS	0	0	810,000	335,000	8,472,500
C 777 SIDEWALK REPLACEMENT	10,114	0	5,000	4,450	5,000
T 791 TRANSFER SALES TAX BOND FUND (Schertz Bldg)	222,550	218,525	218,765	218,765	222,580
C 794 LOW INTEREST LOAN POOL (MALPP)	41	0	0	0	0
C 795 ACQUISITION OF LAND	1,800	872,893	0	3,515	0
C 799 MISCELLANEOUS	10,108	4,798	4,500	5,500	4,500
TOTAL TIF EXPENDITURES	346,840	1,157,966	1,882,495	790,305	9,607,180
SALARIES	0	0	0	0	0
OPERATING	0	0	0	0	0
TRANSFER	222,550	218,525	218,765	218,765	222,580
CAPITAL	124,290	939,441	1,663,730	571,540	9,384,600
TOTAL	346,840	1,157,966	1,882,495	790,305	9,607,180

	2005-06	2006-07	2007-08	2007-08	2008-09
TAX INCREMENT FINANCING DISTRICT SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	1,865,002	3,909,658	2,150,000	2,234,920	2,200,000
TOTAL EXPENDITURES	346,840	1,157,966	1,882,495	790,305	9,607,180
EXCESS INCOME OVER EXPENSE	1,518,162	2,751,692	267,505	1,444,615	(7,407,180)
BEGINNING BALANCE MAY 1	380,723	1,898,885	4,650,577	4,650,577	6,095,192
ENDING BALANCE APRIL 30	1,898,885	4,650,577	4,918,082	6,095,192	(1,311,988)

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

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 PARKING IMPACT FEE	0	0	0	255,000	0
602 SIDEWALK IMPACT FEE	0	0	0	0	0
690 INTEREST	0	0	0	800	300
699 MISCELLANEOUS	0	0	0	0	0
TOTAL IMPACT FEE REVENUES	0	0	0	255,800	300

	2005-06	2006-07	2007-08	2007-08	2008-09
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

SALARIES	0	0	0	0	0
OPERATING	0	0	0	0	0
TRANSFERS	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	0	0	0	0	0

	2005-06	2006-07	2007-08	2007-08	2008-09
IMPACT FEE FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	0	0	0	255,800	300
TOTAL EXPENDITURES	0	0	0	0	0
EXCESS INCOME OVER EXPENSE	0	0	0	255,800	300
BEGINNING BALANCE MAY 1	0	0	0	0	255,800
ENDING BALANCE APRIL 30	0	0	0	255,800	256,100

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

774 Stormsewer Improvement

C. Brown Park Detention Design	\$50,000
Red Top Retention Headwall Repair	8,000
West Ellis Stormwater Study	<u>65,000</u>
	\$123,000

784 Sidewalks & Bike Paths

Drake/Rockland to Dymond Path	\$35,000
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799 Miscellaneous

Vehicle Sticker Costs	\$19,500
Traffic Signal Design (Rt 45 @Sports Complex)	<u>30,000</u>
	\$49,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

CAPITAL IMPROVEMENT FUND 40-00

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
626 VEHICLE LICENSES	351,944	400,404	370,000	400,000	400,000
671 TELECOM INFRA STRUCTURE MAINT FEE	64,641	256,754	258,000	258,000	252,000
684 FEDERAL REIMBURSEMENT	59,968	0	126,000	115,290	5,300
686 SALE OF FIXED ASSETS	0	0	0	0	0
690 INTEREST	3,854	2,342	1,000	10,500	5,000
691 TRANSFER GENERAL FUND	0	250,000	0	0	0
699 MISCELLANEOUS	6,432	808	50,000	10,000	5,000
TOTAL CAPITAL IMPROVEMENT REVENUES	486,839	910,308	805,000	793,790	667,300

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 773 ANNUAL ROAD IMPROVEMENT PROGRAM	318,439	9,409	180,000	144,000	0
C 774 STORM SEWER IMPROVEMENTS	20,033	0	205,000	216,900	123,000
C 775 STREETLIGHT REPLACEMENT	0	29,369	0	0	0
C 777 BUTTERFIELD SIDEWALKS, LIGHTING, SIGNALS	0	117,128	0	0	10,500
C 781 ENGINEERING FOURTH/GARFIELD	121,363	47,458	61,000	70,000	120,000
C 782 LAKE STREET BRIDGE REPLACEMENT	26,864	5,032	180,000	32,000	650,000
C 784 SIDEWALKS AND BIKE PATHS	0	74,650	65,000	67,000	35,000
C 785 ENTRYWAY SIGNAGE	0	0	25,800	25,580	20,000
C 789 PETERSON ROAD CORRIDOR	0	0	15,000	12,950	20,000
C 799 MISCELLANEOUS	169,002	19,805	14,000	24,200	49,500
TOTAL CAPITAL IMPROVEMENT EXPENDITURES	655,701	302,851	745,800	592,630	1,028,000

SALARIES	0	0	0	0	0
OPERATING	0	0	0	0	0
TRANSFER	0	0	0	0	0
CAPITAL	655,701	302,851	745,800	592,630	1,028,000
TOTAL	655,701	302,851	745,800	592,630	1,028,000

	2005-06	2006-07	2007-08	2007-08	2008-09
CAPITAL IMPROVEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	486,839	910,308	805,000	793,790	667,300
TOTAL EXPENDITURES	655,701	302,851	745,800	592,630	1,028,000
EXCESS INCOME OVER EXPENSE	(168,862)	607,457	59,200	201,160	(360,700)
BEGINNING BALANCE MAY 1	264,650	95,788	703,245	703,245	904,405
ENDING BALANCE APRIL 30	95,788	703,245	762,445	904,405	543,705

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

Playground Safety Surface (2 nd year of 2 year program)	\$20,000
Adler Playground Design	11,000
Adler Ice Rink Liner	19,000
Backstop Repairs (Various Parks)	9,500
Playground Equipment (IRMA Correction)	4,000
Butler Lake Pond Dredging	50,000
Butler Lake Weed Harvesting	10,000
Parks Department Space Study	15,000
Cambridge Park Playground	50,000
Rose Garden Roses	800
Crawford Bio. Swale	1,400
West Street Bio. Swale	2,000
Riverside Design	15,000
Pool Chairs	<u>3,100</u>
	\$210,800

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

PARK IMPROVEMENT FUND 45-00

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
654 PARK IMPACT FEES	459,533	452,396	399,000	215,000	359,000
655 TREE RESTORATION	0	0	0	36,000	0
685 GRANT REIMBURSEMENT	0	0	0	0	0
686 BUY A BRICK	0	0	0	0	0
690 INTEREST	1,167	7,765	2,000	12,000	7,000
691 TRANSFER GENERAL FUND	0	0	0	0	0
698 WETLAND MITIGATION	0	0	0	0	0
699 NON-RESIDENT SPORTS FEES	10,750	9,875	10,200	10,200	10,200
TOTAL PARK IMPROVEMENT FUND REVENUES	471,450	470,036	411,200	273,200	376,200

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 782 PARK IMPROVEMENT COSTS	605,299	30,960	321,850	253,375	210,800
T 791 TRANSFER SALES TAX BOND FUND (Rec Offices)	81,610	79,585	77,535	77,535	80,465
C 799 MISCELLANEOUS	1,936	2,572	5,000	2,000	5,000
TOTAL PARK IMPROVEMENT FUND EXPENDITURES	688,845	113,117	404,385	332,910	296,265
SALARIES	0	0	0	0	0
OPERATING	0	0	0	0	0
TRANSFER	81,610	79,585	77,535	77,535	80,465
CAPITAL	607,235	33,532	326,850	255,375	215,800
TOTAL	688,845	113,117	404,385	332,910	296,265

	2005-06	2006-07	2007-08	2007-08	2008-09
PARK IMPROVEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	471,450	470,036	411,200	273,200	376,200
TOTAL EXPENDITURES	688,845	113,117	404,385	332,910	296,265
EXCESS INCOME OVER EXPENSE	(217,395)	356,919	6,815	(59,710)	79,935
BEGINNING BALANCE MAY 1	416,239	198,844	555,763	555,763	496,053
ENDING BALANCE APRIL 30	198,844	555,763	562,578	496,053	575,988

PUBLIC BUILDINGS IMPROVEMENT FUND

Established to account for and accumulate funds for capital improvements to Village buildings including the Village Hall, Schertz Municipal Building and Civic Center. Ongoing funding will come from transfers from the General Fund.

Account Detail

790 Village Hall		794 Fire Station	
Repair Sprinkler Heads	\$3,000	HVAC	\$28,000
Upgrade Elevator	5,000	Carpet	<u>22,500</u>
Board Room Carpentry and Painting	<u>15,500</u>		\$50,500
	\$23,500	795 Schertz Building	
791 Civic Center		Repair Sprinkler Heads	\$3,000
Brick Tuckpointing	5,000	Elevator Upgrade	5,000
Upgrade Elevator	5,000	HVAC System Control	67,000
Front Stair Evaluation	<u>2,000</u>	HVAC Roof Top Unit	54,000
	\$12,000	Jail Cell Toilet/Plumbing	1,000
		Planning Division Carpet	<u>6,000</u>
			\$136,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

PUBLIC BUILDING IMPROVEMENT FUND 46-00

		2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 680	COMMUNITY DEVELOPMENT BLOCK GRANT	0	0	0	0	0
C 690	INTEREST	1,182	2,424	1,000	2,800	1,800
C 691	TRANSFER GENERAL FUND (Public Buildings)	55,000	280,000	55,000	55,000	55,000
C 699	MISCELLANEOUS	0	1,205	0	0	0
TOTAL PUBLIC BLG IMPROVEMENT FUND REVENUES		56,182	283,629	56,000	57,800	56,800

		2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 790	VILLAGE HALL	6,788	5,384	41,400	30,240	23,500
C 791	CIVIC CENTER	0	0	4,800	2,000	12,000
C 792	PUBLIC WORKS BUILDING	0	53,767	0	0	0
C 794	FIRE STATIONS	12,498	3,650	46,785	39,895	50,500
C 795	SCHERTZ MUNICIPAL BUILDING	3,567	26,052	210,000	200,000	136,000
C 796	PARK/RECREATION BUILDINGS	13,180	0	0	0	0
C 799	MISCELLANEOUS (Contingency)	2,147	6	5,000	0	5,000
TOTAL PUB BLDG IMPROVEMENT FUND EXPENDITURES		38,180	88,859	307,985	272,135	227,000

SALARIES	0	0	0	0	0
OPERATING	0	0	0	0	0
TRANSFER	0	0	0	0	0
CAPITAL	38,180	88,859	307,985	272,135	227,000
TOTAL	38,180	88,859	307,985	272,135	227,000

	2005-06	2006-07	2007-08	2007-08	2008-09
PUBLIC BUILDING IMPROVEMENT FUND	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	56,182	283,629	56,000	57,800	56,800
TOTAL EXPENDITURES	38,180	88,859	307,985	272,135	227,000
EXCESS INCOME OVER EXPENSE	18,002	194,770	(251,985)	(214,335)	(170,200)
BEGINNING BALANCE MAY 1	171,766	189,768	384,538	384,538	170,203
ENDING BALANCE APRIL 30	189,768	384,538	132,553	170,203	3

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 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.

	<u>Performance Data</u>				
	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Estimated 2007-08</u>	<u>Projected 2008-09</u>
Vehicle Replacements	21	5	9	6	10
Unleaded Fuel (gal.)	70,000	69,500	63,569	63,500	65,500
Diesel Fuel (gal.)	35,000	28,000	27,953	36,000	40,000
<i>No. of Vehicles per Department</i>					
Public Works	76	77	76	74	74
Police	27	27	27	27	26
Fire	25	25	25	25	24
Parks & Recreation	29	29	28	28	28
Administration	2	2	1	1	1
Community Development	7	7	7	7	7
TERF	0	0	1	1	1
Total	166	167	165	164	162
Vehicle Procedures Performed on Village Vehicles	3,064	3,386	3,371	3,333	3,300
<i>Preventive Maintenance by Department (hours)</i>					
Public Works	259.25	241.72	326.10	291.55	280
Police	228.25	275	295	199.40	250
Fire	122.50	104	125.15	85.50	110
Parks & Recreation	79.50	46.5	69.05	67.35	66
Administration	13.75	9.25	6.55	2.8	8
Community Development	27.50	22.5	33.70	25.75	28
TERF	0	0	1.3	2	2
Total	730.75	698.07	856.85	674.35	744
No. of Vehicles/Equipment per Staff	55.3	55.6	55	54.6	54.3

FLEET SERVICES AND REPLACEMENT FUND

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
Fleet Services Supervisor	1	1	\$92,425
Clerical	1 (10%)	1 (10%)	5,330
Equipment Mechanic	3	3	198,695
Overtime			9,800
			\$208,495

Account Detail

720 Insurance

Medical	65,656
Dental	4,914
Life	<u>360</u>
	\$70,930

782 Vehicle Purchases

Police

6 Patrol Squads	\$138,000
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Public Works

Lease Dump Truck w/Wing Plow (\$120,000)	\$0
Lease Dump Truck w/Wing Plow (\$104,000)	0
Lease Dump Truck w/Wing Plow (\$104,000)	<u>0</u>
	0

Parks

Rotary Mower with Cab	\$35,000
Sand Kat	<u>20,000</u>
	\$55,000

Fire

Lease Aerial Truck (\$900,000)	\$0
Lease Ambulance (\$152,000)	<u>0</u>
	0

Total Purchases **\$193,000**

795 Lease Payments

Fire

Squad (Year 3 of 5)	\$104,425
Ambulance (3 of 3)	45,225
Aerial Truck (1 of 5)	200,000
Ambulance (1 of 3)	<u>50,000</u>
	\$399,650

Public Works

2 ½ Ton Dump Truck (5 of 5)	\$19,380
2 ½ Ton Dump Truck (5 of 5)	19,380
Dump w/Wing Plow (1 of 5)	24,000
Dump w/Plow (1 of 5)	24,000
Dump w/Plow (1 of 5)	<u>24,000</u>
	\$110,760

Police

Motorcycle (1 year)	\$2,550
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Total Lease Payments **\$512,960**

790 Capital Outlay

Lift	\$55,000
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VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 FLEET SERVICES & REPLACEMENT FUND 30-00

			2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED REVENUES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	614	FLEET SERVICES FEES	483,315	638,995	653,025	690,100	601,620
C	656	GAS CHARGES	11,313	13,721	15,000	15,300	15,000
C	677	DAMAGE TO VILLAGE VEHICLES	40,083	26,004	5,000	18,000	5,000
		COURT FINES-POLICE VEHICLE REPLACEMENT	0	0	5,000	10,000	10,000
C	686	SALE OF FIXED ASSETS	35,685	28,816	5,000	19,600	5,000
C	690	INTEREST	20,462	23,499	10,000	25,000	18,000
C	692	VEHICLE REPLACEMENT FEES (Enterprise Fund)	69,390	61,830	76,775	76,775	69,540
C	693	VEHICLE REPLACEMENT FEES (General Fund)	568,810	593,810	619,905	619,905	641,955
C	699	MISCELLANEOUS	46	256	0	0	0
TOTAL FLEET SERVICES REVENUES			1,229,104	1,386,931	1,389,705	1,474,680	1,366,115

			2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES ADMINISTRATION	77,887	84,781	90,130	88,190	92,425
S	702	SALARIES CLERICAL	4,666	5,073	5,030	5,080	5,330
S	704	SALARIES MAINTENANCE	164,806	187,024	199,145	201,750	208,495
C	706	SHOP SUPPLIES	5,622	2,829	5,500	4,500	5,000
C	707	TOOLS	3,256	1,653	3,500	3,000	3,500
C	711	GASOLINE & OIL	206,210	223,432	235,920	235,100	235,100
C	712	MAINTENANCE SHOP FACILITIES	451	0	500	0	500
C	713	VEHICLE WASHING	2,567	3,017	3,000	3,800	3,600
C	714	VEHICLE PARTS	83,350	95,347	74,000	74,200	74,200
C	715	MAINTENANCE OTHER EQUIPMENT	5,582	4,611	4,000	5,500	4,250
B	720	INSURANCE	55,684	59,225	63,645	64,170	70,930
C	721	INTERGOVERNMENTAL RISK MGMT AGENCY	15,879	16,054	18,350	20,920	24,040
C	722	COMMUNICATION EQUIPMENT MAINTENANCE	0	0	0	0	0
C	726	TRAVEL, TRAINING & DUES	325	654	750	750	750
C	728	CONTRACTUAL REPAIR SERVICES	15,258	32,706	15,000	12,000	13,000
C	752	UNIFORMS	1,933	1,585	1,500	1,475	1,500
C	755	LICENSE, TITLE & INSPECTION FEES	1,947	2,536	1,800	1,800	1,800
C	782	VEHICLE REPLACEMENT COSTS	239,392	155,938	409,100	395,035	193,000
C	787	FIRE CONTRACTUAL REPAIRS	30,488	21,903	29,600	20,000	23,000
C	788	POLICE CONTRACTUAL REPAIRS	3,455	4,893	4,000	4,000	4,000
C	789	ACCIDENT DAMAGE EXPENSE	17,345	32,740	10,000	18,000	10,000
C	790	CAPITAL OUTLAY	0	43,500	0	0	55,000
T	791	TRANSFER VEHICLE REPLACEMENTS	0	0	5,400	5,400	5,400
B	793	EMPLOYER CONTRIBUTION IMRF	23,418	27,142	29,303	29,305	30,010
B	794	EMPLOYER CONTRIBUTION FICA/MEDICARE	18,188	20,028	22,415	22,420	23,425
C	795	LEASE PAYMENTS	187,575	253,766	263,635	263,635	512,960
C	799	MISCELLANEOUS	1,645	395	750	500	500
TOTAL FLEET/VEHICLE REPLACEMENT FUND EXP			1,166,929	1,280,832	1,495,973	1,480,530	1,601,715

SALARIES	247,359	276,878	294,305	295,020	306,250
BENEFITS	97,290	106,395	115,363	115,895	124,365
OPERATING	395,313	444,355	408,170	405,545	404,740
TRANSFER	0	0	5,400	5,400	5,400
CAPITAL	426,967	453,204	672,735	658,670	760,960
TOTAL	1,166,929	1,280,832	1,495,973	1,480,530	1,601,715

FLEET SERVICES & REPLACEMENT FUND SUMMARY			2005-06	2006-07	2007-08	2007-08	2008-09
			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES			1,229,104	1,386,931	1,389,705	1,474,680	1,366,115
TOTAL EXPENDITURES			1,166,929	1,280,832	1,495,973	1,480,530	1,601,715
EXCESS INCOME OVER EXPENSE			62,175	106,099	(106,268)	(5,850)	(235,600)
BEGINNING BALANCE MAY 1			701,591	763,766	869,865	869,865	864,015
ENDING BALANCE APRIL 30			763,766	869,865	763,597	864,015	628,415

TECHNOLOGY AND EQUIPMENT REPLACEMENT FUND

Established in 2000 to account for and accumulate funds expressly for the purchase and replacement of large technology equipment.

<u>Authorized Personnel</u>	<u>2007-08 Positions</u>	<u>2008-09 Positions</u>	<u>2008-09 Approved</u>
<u>Administration</u>			
MIS Coordinator	1	1	\$85,165
Part-Time			20,000
			\$105,165

Account Detail

719 Internet Access

T-1 Internet	\$5,400
WAN Connections	8,915
Mobile Building Permit Access	<u>800</u>
	\$15,115

729 Software, Licensing, Updates

Finance Accounting (MSI)	
Maintenance	\$14,280
Parks and Recreation (Class)	
Maintenance	15,300
Building Permit (BS&A)	
Maintenance	2,250
CAD Maintenance	4,700
Firehouse and Ambulance Billing	
Maintenance	2,050
Fleet Program Maintenance	1,700
Sensus Water Meter Reading	1,200
Virus and Filtering Maintenance	21,595
Backup system Maintenance	5,900
Computer Management Software	
Maintenance	12,155
Voicemail	<u>2,000</u>
	\$83,130

790 Capital Outlay

Server Room Remodel	\$4,500
SQL Server 2005	4,200
Netflow Analyzer	1,650
30 Replacement Computers	36,500
Server parts/Upgrades	5,000
ISS Desktop Security	6,650
KACE Systems Management	<u>19,000</u>
	\$77,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 TECHNOLOGY EQUIPMENT REPLACEMENT FUND 31-00

		2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 617	COMPUTER/TECHNOLOGY USER FEES	363,400	87,000	102,000	102,000	102,000
C 620	CELL TOWER LEASE PAYMENTS	22,200	22,200	22,000	22,000	22,200
674	TELECOM INFRA STRUCTURE MAINT FEE	64,641	256,754	258,000	258,000	256,000
C 686	SALE OF FIXED ASSETS	1	100	100	0	0
C 690	INTEREST	133	802	500	600	500
C 699	MISCELLANEOUS	0	0	0	0	0
TOTAL TECH EQUIP REPLACEMENT FUND REVENUES		450,375	366,856	382,600	382,600	380,700

		2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 701	SALARIES ADMINISTRATION	114,439	83,443	90,130	88,300	105,165
C 706	COMPUTER SUPPLIES	20,179	12,662	12,000	11,000	13,000
C 711	WIRELESS SERVICE	21,671	22,774	20,000	15,000	15,000
C 714	MAINTENANCE MOTOR VEHICLES	0	2,800	2,170	2,170	1,480
C 715	HARDWARE MAINTENANCE	6,727	5,426	5,000	4,500	5,000
C 719	INTERNET/WAN ACCESS	14,377	12,465	14,400	14,315	15,115
B 720	INSURANCE	99	256	100	100	100
C 726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	740	458	4,500	5,200	5,000
C 728	CONSULTING SERVICES	3,535	12,092	17,000	17,000	17,000
C 729	SOFTWARE, LICENSING, UPDATES	54,546	52,305	77,395	70,175	83,130
C 730	WEB PAGE SERVICES	16,249	5,652	20,000	19,200	8,200
C 770	COMPUTER LEASES	13,596	6,797	0	0	0
C 790	CAPITAL OUTLAY	78,849	85,855	96,060	92,920	77,500
B 793	EMPLOYER CONTRIBUTION IMRF	7,105	7,926	8,165	7,990	10,305
B 794	EMPLOYER CONTRIBUTION FICA/MEDICARE	5,802	6,377	6,780	6,400	8,045
C 799	MISCELLANEOUS	279	641	1,000	1,000	1,000
TOTAL TECH EQUIP REPLACEMENT FUND EXPENDITURES		358,193	317,929	374,700	355,270	365,040

SALARIES	114,439	83,443	90,130	88,300	105,165
BENEFITS	13,006	14,559	15,045	14,490	18,450
OPERATING	151,899	134,072	173,465	159,560	163,925
TRANSFER	0	0	0	0	0
CAPITAL	78,849	85,855	96,060	92,920	77,500
TOTAL	358,193	317,929	374,700	355,270	365,040

	2005-06	2006-07	2007-08	2007-08	2008-09
TECHNOLOGY EQUIPMENT REPLACEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	450,375	366,856	382,600	382,600	380,700
TOTAL EXPENDITURES	358,193	317,929	374,700	355,270	365,040
EXCESS INCOME OVER EXPENSE	92,182	48,927	7,900	27,330	15,660
BEGINNING BALANCE MAY 1	(64,703)	27,479	76,406	76,406	103,736
ENDING BALANCE APRIL 30	27,479	76,406	84,306	103,736	119,396

GENERAL BOND & INTEREST FUND

The General Bond and Interest Fund was 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.

There are two (2) outstanding G.O. Bonds including; a \$665,000, November 15, 2003 General Obligation Refunding Bond which refunded a \$1,130,000 December 15, 1995 General Obligation Limited Tax Bond used for implementing a comprehensive park improvement plan; and, a \$1,800,000, July 15, 2000 General Obligation Bond used to pay the cost of expanding the Adler Pool facility.

Based upon 2006 equalized assessed valuation of \$1,127,812,367 the Village has a statutory debt limit of \$97,273,816 (8.625% of E.A.V.).

Account Detail

795 Principal Payment

Series 2000 (Dec 15)	\$25,000
Series 2003 (Dec 15)	<u>115,000</u>
	\$140,000

796 Interest Payment

Series 2000 (June 15, Dec 15)	\$91,920
Series 2003 (June 15, Dec 15)	<u>7,205</u>
	\$99,125

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

GENERAL BOND AND INTEREST 08-00

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 601 PROPERTY TAX	228,520	228,378	216,650	225,310	239,125
C 690 INTEREST	7,746	6,459	11,500	3,900	3,300
C 698 BOND PROCEEDS	0	0	0	0	0
C 699 MISCELLANEOUS REVENUE	0	0	0	0	0
TOTAL GENERAL BOND & INTEREST REVENUES	236,266	234,837	228,150	229,210	242,425

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 728 BOND ISSUANCE COSTS	0	0	0	0	0
O 729 BOND DISCOUNT	0	0	0	0	0
O 795 PRINCIPAL PAYMENTS	110,000	115,000	115,000	115,000	140,000
O 796 INTEREST PAYMENTS	106,988	104,013	101,650	101,650	99,125
O 797 PAYING AGENT FEES	1,500	1,200	1,200	1,200	1,200
O 798 PAYMENT TO BOND ESCROW	0	0	0	0	0
O 799 MISCELLANEOUS	0	0	0	0	0
TOTAL GENERAL BOND & INTEREST EXPENDITURES	218,488	220,213	217,850	217,850	240,325

SALARIES	0	0	0	0	0
OPERATING	218,488	220,213	217,850	217,850	240,325
TRANSFER	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	218,488	220,213	217,850	217,850	240,325

	2005-06	2006-07	2007-08	2007-08	2008-09
GENERAL BOND AND INTEREST SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	236,266	234,837	228,150	229,210	242,425
TOTAL EXPENDITURES	218,488	220,213	217,850	217,850	240,325
EXCESS INCOME OVER EXPENSE	17,778	14,624	10,300	11,360	2,100
BEGINNING BALANCE MAY 1	376,850	394,628	409,252	409,252	420,612
ENDING BALANCE APRIL 30	394,628	409,252	419,552	420,612	422,712

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.

In 1996, a \$2.96 million Alternate Revenue Bond issue was issued to renovate the Allen H. Schertz Municipal Building. The Village has pledged TIF sales taxes, Water and Sewer revenues and Emergency Telephone system (911) surcharge to fund the debt service. In 2003, \$1,360,000 was refunded.

In 1997, the village issued \$1.0 million to purchase property and buildings to house the recreation Division offices. Debt Service will be funded with pledged sales tax and park impact fees.

In 1998, the Village issued \$3.695 million for road improvement and related projects. Debt Service will be funded with pledged sales tax.

Account Detail

795 Principal Payments

Series 1997 (Dec 15)	\$50,000
Series 1998 (Dec 15)	435,000
Series 2001B (Dec 15)	405,000
Series 2003B (Dec 15)	<u>285,000</u>
	\$1,175,000

796 Interest Payments

Series 1997 (June 15 and Dec 15)	\$30,465
Series 1998 (June 15 and Dec 15)	16,310
Series 2001B (June 15 and Dec 15)	15,190
Series 2001B (June 15 and Dec 15)	<u>6,270</u>
	\$68,235

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

SALES TAX BOND FUND 15-00

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 611 PLEDGED SALES TAX	819,460	809,351	805,505	805,505	811,500
C 690 INTEREST	5,942	7,185	7,500	5,600	4,500
T 691 TRANSFER COMMUTER PARKING	0	0	0	0	0
T 692 TRANSFER ENTERPRISE FUND (PW Facility)	60,000	60,000	60,000	60,000	60,000
T 693 TRANSFER TIF FUND (Schertz Bldg)	222,550	218,525	218,765	218,765	222,580
T 694 TRANSFER ETSB	25,000	25,000	25,000	25,000	25,000
T 695 TRANSFER SEWER (Schertz Bldg)	43,690	42,975	43,005	43,005	43,690
T 696 TRANSFER PARK IMPROVEMENT FUND	81,610	79,585	77,535	77,535	80,465
C 698 BOND PROCEEDS	0	0		0	0
C 699 MISCELLANEOUS	0	0		0	0
TOTAL SALES TAX BOND FUND REVENUES	1,258,252	1,242,621	1,237,310	1,235,410	1,247,735

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 728 BOND ISSUANCE COSTS	0	0	0	0	0
C 729 BOND DISCOUNT	0	0	0	0	0
O 795 PRINCIPAL PAYMENTS	1,080,000	1,100,000	1,125,000	1,125,000	1,175,000
O 796 INTEREST PAYMENTS	172,285	138,918	104,815	104,810	68,235
O 797 PAYING AGENT FEES/MISC	2,100	1,800	3,000	3,000	3,000
C 798 PAYMENT TO ESCROW AGENT	0		0	0	0
TOTAL SALES TAX BOND FUND EXPENDITURES	1,254,385	1,240,718	1,232,815	1,232,810	1,246,235

SALARIES	0	0	0	0	0
OPERATING	1,254,385	1,240,718	1,232,815	1,232,810	1,246,235
TRANSFER	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	1,254,385	1,240,718	1,232,815	1,232,810	1,246,235

	2005-06	2006-07	2007-08	2007-08	2008-09
SALES TAX BOND FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	1,258,252	1,242,621	1,237,310	1,235,410	1,247,735
TOTAL EXPENDITURES	1,254,385	1,240,718	1,232,815	1,232,810	1,246,235
EXCESS INCOME OVER EXPENSE	3,867	1,903	4,495	2,600	1,500
BEGINNING BALANCE MAY 1	546,560	550,427	552,330	552,330	554,930
ENDING BALANCE APRIL 30	550,427	552,330	556,825	554,930	556,430

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

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 608 VILLAGE CONTRIBUTIONS-PENSION	714,464	788,558	841,000	844,500	860,000
C 618 PERSONAL PROPERTY REPLACEMENT TAX	10,000	10,000	10,000	10,000	10,000
C 683 PAYROLL CONTRIBUTIONS	288,540	322,682	331,000	313,000	320,000
C 688 APPRECIATION (DEPRECIATION) FAIR MKT VALUE	752,632	850,540	0	500,000	0
C 690 INTEREST (Including Gain/Loss on Securities)	746,975	747,927	800,000	750,000	800,000
C 699 MISCELLANEOUS		0	0	0	0
TOTAL POLICE PENSION FUND REVENUES	2,512,611	2,719,707	1,982,000	2,417,500	1,990,000

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	2,343	2,425	2,500	2,810	3,000
O 730 PENSIONS OFFICERS	865,375	829,474	844,000	937,960	991,900
O 731 PENSIONS WIDOWS	138,406	187,266	203,700	232,250	242,100
O 732 MEDICAL EXPENSES	0	186	1,000	20,000	5,000
O 746 INVESTMENT MANAGEMENT EXPENSE	32,846	34,825	37,000	38,100	42,000
O 747 FILING FEE	2,884	3,054	3,500	3,340	3,500
O 748 BANK CHARGES	13,847	15,184	14,000	13,000	14,000
O 749 AUDIT	3,000	3,000	3,000	3,000	3,000
O 750 PENSION REFUNDS	33,191	0	0	0	0
O 776 LEGAL EXPENSES	0	1,474	5,000	15,000	5,000
O 789 LOSS ON SALE OF INVESTMENT	0	5,873	0	0	0
O 796 INTEREST EXPENSE	0	0	0	0	0
O 799 MISCELLANEOUS	3,385	3,196	3,300	3,360	3,500
TOTAL POLICE PENSION FUND EXPENDITURES	1,095,277	1,085,957	1,117,000	1,268,820	1,313,000

SALARIES	0	0	0	0	0
OPERATING	1,095,277	1,085,957	1,117,000	1,268,820	1,313,000
TRANSFER	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	1,095,277	1,085,957	1,117,000	1,268,820	1,313,000

	2005-06	2006-07	2007-08	2007-08	2008-09
POLICE PENSION FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	2,512,611	2,719,707	1,982,000	2,417,500	1,990,000
TOTAL EXPENDITURES	1,095,277	1,085,957	1,117,000	1,268,820	1,313,000
EXCESS INCOME OVER EXPENSE	1,417,334	1,633,750	865,000	1,148,680	677,000
BEGINNING BALANCE MAY 1	15,268,093	16,685,427	18,319,177	18,319,177	19,467,857
ENDING BALANCE APRIL 30	16,685,427	18,319,177	19,184,177	19,467,857	20,144,857

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

FIREFIIGHTERS PENSION FUND 56-00

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 608 VILLAGE CONTRIBUTIONS-PENSION	523,880	539,589	575,000	585,320	606,000
C 618 PERSONAL PROPERTY REPLACEMENT TAX	10,000	10,000	10,000	10,000	10,000
C 683 PAYROLL CONTRIBUTIONS	216,943	230,185	232,000	224,750	230,000
C 688 APPRECIATION (DEPRECIATION) FAIR MKT VALUE	0	691,863	0	0	0
C 690 INTEREST (Including Gain/Loss on Securities)	1,522,632	704,492	800,000	700,000	700,000
C 699 MISCELLANEOUS	0	0	0	0	0
TOTAL FIREFIIGHTERS PENSION FUND REVENUES	2,273,455	2,176,129	1,617,000	1,520,070	1,546,000

	2005-06	2006-07	2007-08	2007-08	2008-09
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	210	177	350	120	350
O 730 PENSIONS OFFICERS	470,626	554,150	593,100	686,000	787,000
O 731 PENSIONS WIDOWS	62,490	62,490	62,500	62,500	62,500
O 732 MEDICAL EXPENSES	7,098	0	2,000	0	2,000
O 746 INVESTMENT MANAGEMENT EXPENSE	27,647	29,526	30,000	32,000	34,000
O 747 FILING FEE	2,340	2,491	2,600	2,850	3,000
O 748 BANK CHARGES	1,875	1,500	1,500	1,500	1,500
O 749 AUDIT	3,000	3,000	3,000	3,000	3,000
O 750 PENSION REFUNDS	0	107	0	0	0
O 776 LEGAL FEES	0	18,092	2,000	0	2,000
O 789 LOSS ON SALE OF INVESTMENT	0	1,251	0	0	0
O 796 INTEREST EXPENSE	0	0	0	0	0
O 799 MISCELLANEOUS	0	0	0	0	0
TOTAL FIREFIIGHTERS PENSION FUND EXPENDITURES	575,286	672,784	697,050	787,970	895,350

SALARIES	0	0	0	0	0
OPERATING	575,286	672,784	697,050	787,970	895,350
TRANSFER	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	575,286	672,784	697,050	787,970	895,350

	2005-06	2006-07	2007-08	2007-08	2008-09
FIREFIIGHTERS PENSION FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	2,273,455	2,176,129	1,617,000	1,520,070	1,546,000
TOTAL EXPENDITURES	575,286	672,784	697,050	787,970	895,350
EXCESS INCOME OVER EXPENSE	1,698,169	1,503,345	919,950	732,100	650,650
BEGINNING BALANCE MAY 1	12,448,436	14,146,605	15,649,950	15,649,950	16,382,050
ENDING BALANCE APRIL 30	14,146,605	15,649,950	16,569,900	16,382,050	17,032,700

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 for use as a basis for levying property taxes. (Note: Property values are established by the Township Assessor.)

Assets: Property owned by a government.

Audit: A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the Village's financial statements. The audit tests the Village's account system to determine whether the internal accounting controls are both available and being used.

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. 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**

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

IRMA: Intergovernmental Risk Management Agency

MDC: Mobile Data Computer

MFT: Motor Fuel Tax

NIPC: Northeast Illinois, Planning Commission

NWMC: North West Municipal Conference

NWWS: North West Water Sewer

TERF: Technology Equipment and Replacement Fund

TIF: Tax Increment Financing

WSCI: Water Sewer Capital Improvement

COMMUNITY PROFILE

GOVERNMENT

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 180 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

Village Bond Rating

Moodys Aa1

Fire ISO Rating: 2

Tax Rates:

Sales Tax	7%
Telecommunications Tax	3.5%
Utility Tax	None at this time

DEMOGRAPHICS

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

DEMOGRAPHICS continued

Ethnic Makeup (a)

White	18,812	90.7%
Spanish Origin	566	2.7%
Black or African	211	1.0%
Asian	949	4.6%
Miscellaneous	204	1.0%

Other Household and Resident Data (a)

Total Households	7,298
Median Household Income	\$88,828
Per Capita Income	\$40,426
Median Age	39.2
% of Population under 18	28.3%
% of Population over 65	11.6%

Home Value (a)

Median Home Value	\$263,700
Median Gross Rent	\$835
\$50,000 to \$99,999	105 1.9%
\$100,000 to \$149,999	189 3.5%
\$150,000 to \$199,999	954 17.6%
\$200,000 to \$299,999	2,214 40.9%
\$300,000 to \$499,999	1,511 27.9%
\$500,000 to \$999,999	399 7.4%
\$1,000,000 or more	39 .7%

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 2007

Residential	\$944,580,239	78.50%
Industrial	\$93,665,242	7.78%
Commercial	\$165,025,208	13.70%
Railroads	\$158,762	.01%
Farms	\$115,236	.01%
Total	\$1,203,544,687	100%

COMMUNITY PROFILE

DEMOGRAPHICS continued

Other

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 Capacity of Treatment Plant (in gallons)	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
 Number of Junior High Schools
 Number of High Schools

Major Employers

Condell Medical Center	2,800
Tempel Steel Co.	500
Aldridge Electric	450
Hollister Inc.	325

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

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

Notes:

(a) US Census Bureau

(b) Village Records

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 08-O- 21

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 2008 AND ENDING ON THE THIRTIETH DAY OF APRIL 2009

Adopted by the
President and Board of Trustees
of
the Village of Libertyville
this 22nd day of April, 2008

Published in pamphlet form by
direction and authority of the
Village of Libertyville
Lake County, Illinois
this 23rd day of April, 2008

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 08-O- 21

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THE VILLAGE OF LIBERTYVILLE, COUNTY OF LAKE, STATE OF ILLINOIS
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ORDINANCE, FOR THE FISCAL YEAR COMMENCING ON THE
FIRST DAY OF MAY 2008 AND ENDING ON THE THIRTIETH DAY OF APRIL 2009

WHEREAS, a tentative annual budget for the Village of Libertyville, County of Lake, State of Illinois, for the fiscal year ending April 30, 2009, 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 27, 2008 in the *Libertyville Review*, a newspaper published and having a general circulation within the Village of Libertyville, held a public hearing on April 8, 2008 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 2008 and ending on the thirtieth day of April 2009, as presented to the President and Board of Trustees of the Village of Libertyville on April 22, 2008 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	\$1,245,980	
Engineering	391,065	
Community Development	1,370,490	
Police	6,906,715	
Emergency Management Agency	5,350	
Swimming Pool Operations	383,215	
Golf Course	171,800	
Senior Programs	63,265	
Public Buildings	213,890	
Legislative Boards	115,795	
CBD Parking	11,000	
Legal	333,000	
Community Organizations	194,500	
Contingency	<u>0</u>	
Total Corporate Fund		\$11,406,065
For Fire Protection:		
Ambulance	\$3,793,939	
Fire Protection	<u>2,042,891</u>	
Total Fire Protection		\$5,836,830
For Highways & Bridges		
Maintenance	\$1,566,585	
Snow Removal & Ice Control	<u>254,970</u>	
Total Highways & Bridges		\$1,821,555
For Public Parks		\$1,353,660

For Recreation System		\$947,380
For Motor Fuel Tax Fund		\$690,000
For Commuter Parking Fund		\$237,990
For Tax Increment Financing Fund		\$9,607,180
For Emergency Telephone System Fund		\$359,735
For Foreign Fire Insurance		\$35,000
For Combined Water & Sewer System		\$10,401,190
For Libertyville Sports Complex		\$4,651,540
For Special Service Area		
Timber Creek	\$23,810	
Concord at Interlaken	<u>21,410</u>	
Total Special Service Area		\$45,220
For Hotel/Motel Tax Fund		\$270,810
For Bonded Indebtedness:		
General Obligation Bond Fund	\$240,325	
Sales Tax Bond Fund	<u>1,246,235</u>	
Total Bonded Indebtedness		\$1,486,560
For Capital Improvements:		
Capital Improvement Fund	\$1,028,000	
Park Improvement Fund	296,265	
Public Buildings Improvement Fund	<u>227,000</u>	
Total Capital Improvements		\$1,551,265
For Internal Service Funds:		
Fleet Services & Replacement	\$1,601,715	
Technology & Equipment	<u>365,040</u>	
Total Internal Service Funds		\$1,966,755
For Police Pension Fund		\$1,313,000
For Firefighter Pension Fund		\$895,350
TOTAL 2008-2009 Municipal Budget		\$54,877,085
For Corporate Fund:		
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TOTAL 2008-2009 Municipal Budget		\$54,877,085

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 22nd day of April, 2008

AYES: LUGENS, PERON, JOHNSON, PROEPPER, CULLUMS

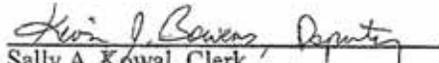
NAYS: None

ABSENT: None

APPROVED this 23rd day of April, 2008.


Jeffrey A. Harger, Village President

ATTEST:


Sally A. Kowal, Clerk