



VILLAGE OF LIBERTYVILLE
FISCAL YEAR 2026-2027



PROPOSED
ANNUAL BUDGET
MAY 1, 2026-APRIL 30, 2027



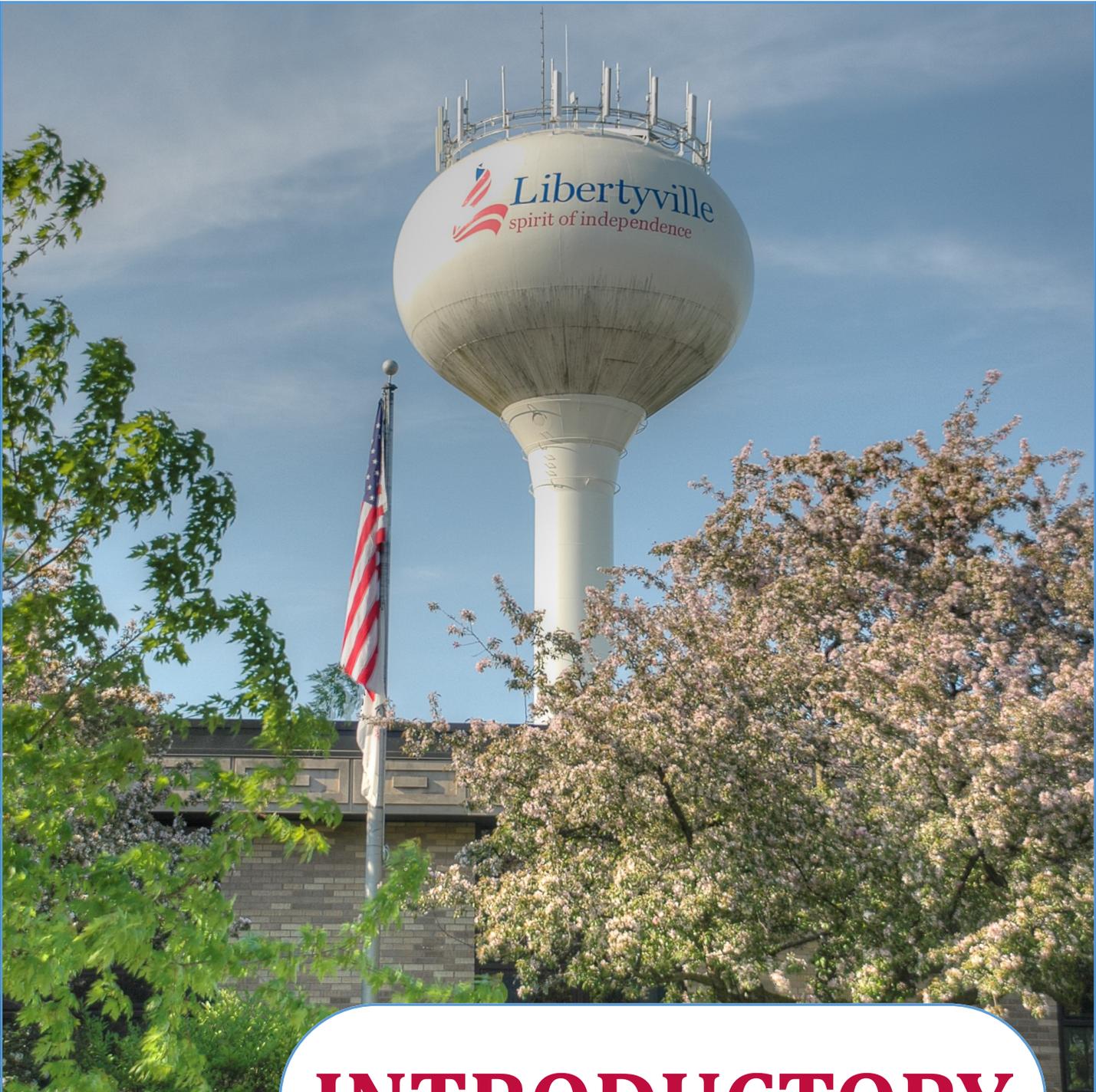
VILLAGE OF LIBERTYVILLE
118 WEST COOK AVE
LIBERTYVILLE, IL 60048
PHONE 847-362-2430
LIBERTYVILLE.COM

VILLAGE OF LIBERTYVILLE

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INTRODUCTORY

Village of *Libertyville*

*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 20,579 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.





Fiscal Year 2026-27 Budget

President

Donna Johnson

Board of Trustees

Scott Adams

Peter Garrity

Andrew Herrmann

Matthew Krummick

Kara Macdonald

Casey Rooney

Clerk

Margaret Clark



Village Administrator/Deputy Village Clerk

Kelly A. Amidei

Deputy Village Administrator

Ashley R. Engelmann

Director of Finance/Village Treasurer

Denise R. Joseph

Chief of Police

Ed Roncone

Fire Chief

Michael Pakosta

Director of Public Works

Paul K. Kendzior

Director of Recreation

Patrick Bodame

Director of Community Development

Heather Rowe



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Libertyville
Illinois**

For the Fiscal Year Beginning

May 01, 2025

Christopher P. Morrill

Executive Director

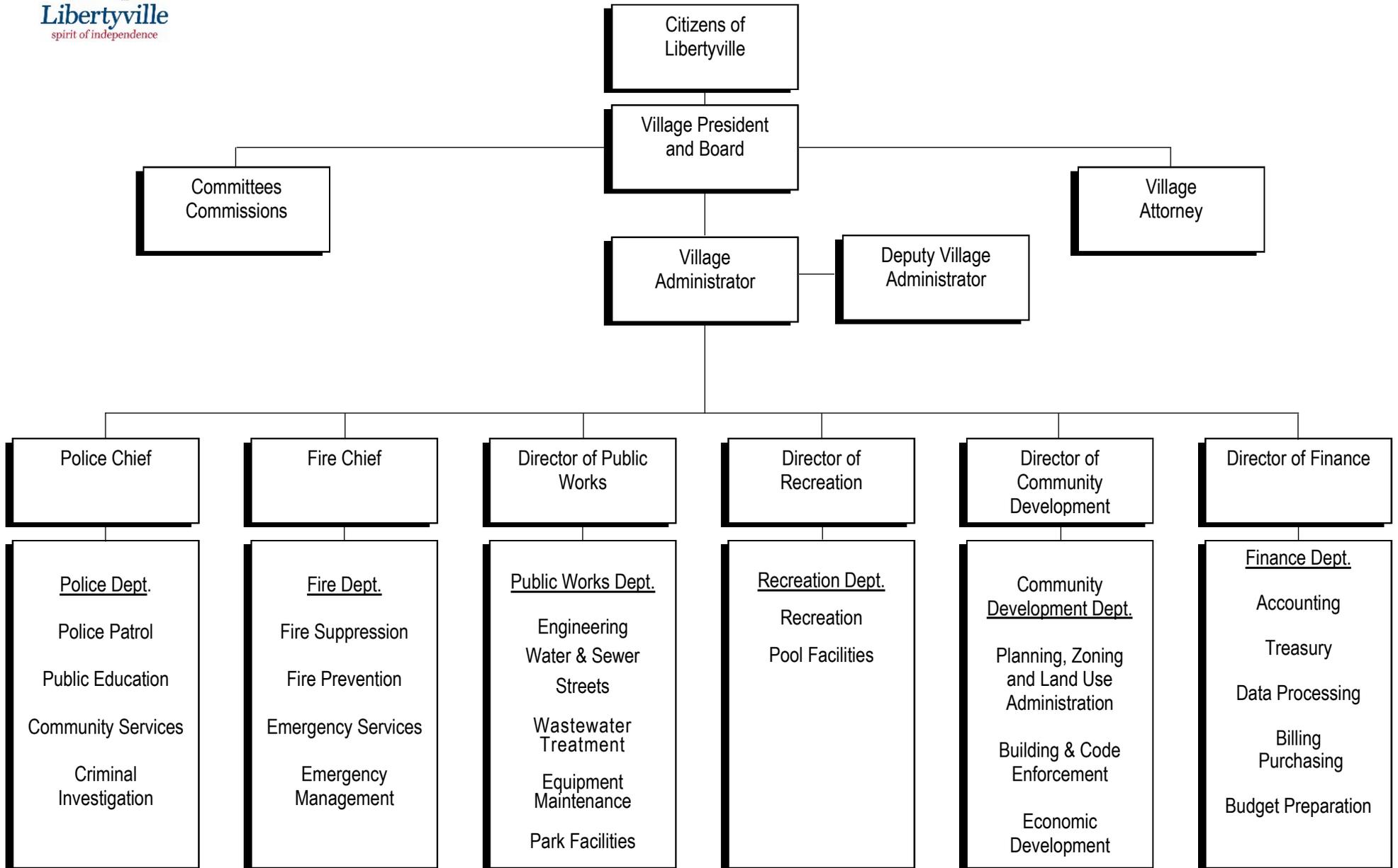
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Libertyville for its annual budget for the fiscal year beginning May 1, 2025. This is the twenty-ninth year the Village has received this award.

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. The Village believes its current budget continues to conform to program requirements and is submitting it to the GFOA to determine its eligibility for another award.



Village of Libertyville Organizational Chart



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 159 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
Moody's Aa1

Fire ISO Rating: 2

Tax Rates:

State Sales Tax	7%
Local (Non-Home Rule) Sales Tax	1.5%
Local Telecommunications Tax	6%
Utility Tax-Natural Gas (terminated 5/2013)	0%
Utility Tax-Electric per kwh	
First 2,000 kwh	\$0.00565
Next 48,000 kwh	\$0.00371
Next 50,000 kwh	\$0.00334
Next 400,000 kwh	\$0.00324
Next 500,000 kwh	\$0.00315
Next 2,000,000 kwh	\$0.00297
Next 3,000,000 kwh	\$0.00293
Next 5,00,000 kwh	\$0.00287
Next 10,000,000 kwh	\$0.00283
Over 20,000,000	\$0.00278



DEMOGRAPHICS

The Village is comprised of nine square miles. It 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-half mile of Interstate 94, the highway which connects the Chicago metro area to Milwaukee, Wisconsin.

Population (a)

1970	11,111
1980	22,111
1990	19,174
2000	20,742
2010	20,315
2020	20,579

Ethnic Makeup (a)

White	17,183	83.5%
Hispanic or Latino	1,338	6.5%
African American	247	1.2%
Asian	1,338	6.5%
Other	473	2.3%

Other Household and Resident Data (a)

Total Households	7,458
Median Household Income	\$153,674
Per Capita Income	\$76,019

Median Age	43.2
% of Population under 18	26.1%
% of Population over 65	16.6%

Home Value (a)

Median Home Value (2019)	\$448,800
Median Gross Rent	\$1,405

Land Use (b)

Residential	2,235 acres	38%
Multi-family	176 acres	3%
Commercial	470 acres	8%
Industrial	706 acres	12%
Open Space	1,059 acres	18%
Institutional	706 acres	12%

Transportation	176 acres	3%
Vacant	353 acres	6%

Property Value (c)

Equalized Assessed Valuation
2024 Tax Year \$1,558,544,512

Other

Total Area – Square Miles	9.15
Land Area – Square miles	8.81
Miles of Streets	81
Miles of Sidewalks	131.67
Miles of Water Mains	129
Average Daily Pumpage (Lake Michigan Water Supplied through Central Lake County Joint Action Water Agency)	2,015,000
Miles of Sanitary Sewer Mains	96
Maximum Daily Design Maximum flow of Treatment Plant (in gallons)	4,000,000
Excess Flow Event maximum	8,000,000
Miles of Storm Sewers	94
Parks & Playgrounds	21
Pools	2
Park Acreage	572
Tennis Courts	7
Number of Elementary Schools	4
Number of Junior High Schools	1
Number of High Schools	1
<u>Major Employers</u>	
Advocate Condell Medical Center	1,626
Medline (Innovation Park call center)	600
BCI Acrylic Bath	456
Hollister	455
Avexis (Novartis)	407

Notes:

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

Awards and Recognitions



- GFOA Triple Crown Winner Since 2023
GFOA Certificate of Achievement
for Excellence in Financial Reporting
Since 1993
- GFOA Distinguished Budget Presentation Award
Since 1996
- GFOA Popular Annual Financial Report Award
Since 2023
- Tree City USA Since 1994
- APWA Accredited Agency 2005, 2009,
2014, 2018. &
2022
- Silver Plan Award for the Village’s
Comprehensive Plan by the Illinois Chapter
American Planning Association 2006
- Money Magazine’s Top 100 Best Places to Live
2007
- Storm Ready Community Designation from the
National Weather Service 2008
- CNN Best Small Town Comeback Award
2013
- Local Emergency Management Program Cert.
2018
- IDNR Illinois Certified Local Government
Since 2021



TRANSMITTAL LETTER



February 28, 2026

The Honorable Donna Johnson, Mayor
Village Board of Trustees
Residents of Libertyville

On behalf of the Village Management Team, it is our pleasure to present to you the Fiscal Year 2026-27 Proposed Budget for the Village of Libertyville. The Village's fiscal year commences on May 1 and concludes on April 30. The Village Board is scheduled to review this proposed budget at the Committee of the Whole meeting scheduled on February 28, 2026. Following Board feedback and direction, staff will complete the final budget document for consideration and approval at the April 14, 2026 Village Board meeting.

One of the single most important things the Village does each year is adopt a budget. The annual budget identifies the Village's goals, accomplishments, long-term financial outlook and five-year capital plan. A significant amount of time and commitment is spent by both the elected officials and the Village staff to provide a comprehensive budget document. This budget is the foundation of the organization upon which everything is built in order to provide services to the community.

The proposed Fiscal Year 2026–27 budget totals \$136,503,378 in appropriated funds, reflecting a 24.0% increase from the amended 2025–26 budget. The increase is primarily driven by capital expenditures associated with construction of the new police station. In aggregate, the Fiscal Year 2026–27 General Fund budget totals \$44,516,278, including capital transfers, reflecting a 2.3% increase from the amended Fiscal Year 2025–26 budget of \$43,504,527. The growth is largely due to increased contributions to the Police and Firefighters' Pension funds. We are pleased to report that, in accordance with policy, the Fiscal Year 2026-27 Annual Budget is balanced for Village operations, with all operating funds meeting their respective fund balance policy requirements.

Summary of Financial Policies

Despite the economic and operational impact of the pandemic, the Village's financial policies and sound fiscal decisions over the past several years have allowed the Village to continue to provide all core services. The Village's core financial policy is to provide quality services, programs and, facilities in the most cost effective and efficient manner. This guiding principle ensures that the Village maintains a high level of service while minimizing increases in operating expenses. The Village's fiscal prudence has resulted in the Village maintaining its Moody's Aa1 Bond rating, utilizing a limited share of a resident's property tax bill, and a steady revenue stream.

While a comprehensive list of Financial Policies is included in this budget document, the summary below provides the significant policies as they relate to maintaining fiscal discipline:

Balanced Budget – A balanced budget relies on recurring annual operating revenues to fund recurring annual operating expenditures. The Village does not rely on drawing down of operating fund balances or one-time (non-recurring) revenue sources to fund operating expenditures in the absence of extenuating circumstances.

- **Revenue** – Ideal revenue sources are those that are stable and predictable, and to the greatest extent possible, should grow in line with costs.
 - Tax Levy – As a non-home rule community, the Village of Libertyville is limited in its ability to pass property tax increases by the Property Tax Extension Limitation Law (PTELL). It has been the policy of the Village Board of Trustees to conservatively capture new development and the PTELL Consumer Price Index allowance in its annual tax levy. This policy has resulted in Libertyville having one of the lowest municipal tax rates in the Lake County region.
 - Fees – When the Village charges fees, such as building permit fees, the amounts should be set to recover the cost of providing the specific service.
 - Utility Rates – Retail water, sanitary sewer, and stormwater sewer rates are set using a cost-of-service analysis to ensure an equitable allocation of revenue requirements and coverage of capital and debt service needs.

- **Expenses** – A snapshot of the Village policies regarding operating expenses is shown below.
 - Operating Expenses – Increases in operating expenses generally should be equal to increases in revenues unless specific Board action is taken to increase or reduce cash balances.
 - Personnel Expenses – A well-trained and experienced work force is a vital component of providing high quality services at a reasonable cost. The Village strives to maintain employee compensation that is fair and competitive with neighboring communities in order to recruit and retain talented employees.
 - Public Safety Pensions – The Village is committed to making the required annual contribution amount calculated by the pension funds’ actuary with the goal of the public safety pension funds being 100% funded by April 30, 2040.
 - Capital Improvement Policies – Pursuant to the Capital Improvement Plan (CIP), adopted in August of 2019, the Village endeavors to make investments into its capital infrastructure each year. This includes a combination of pay-as-you-go financing from existing reserves and debt issuance where necessary and prudent from dedicated funding sources that do not rely on property taxes.

- **Debt Policies** – The Village will not issue bonds to finance operating deficits. Capital projects funded through bond proceeds shall be financed for a period not-to-exceed the useful life of the project.

- **Budget Amendments** – It is the practice and policy of the Village to avoid budget amendments whenever possible by budgeting strategically during the annual budget process. However, should an amendment be required, it will be handled in a transparent and participative manner.

- **Fund Balance / Net Assets Policy** – Fund balance/net assets policies establish a minimum end-of-year fund balance/net assets target for select funds. These policies are established to provide financial stability, cash flow for operations, and ensure that the Village will be able to respond to emergencies with fiscal strength. Additionally, detailing the availability of fund balances increases the ability of budget and financial statement users to understand the availability of resources.

Process for Development of the FY 2026-27 Budget

The Budget process was led by the Village Administrator and the Finance Director. The Budget was developed by the Village's Management Team consisting of the department heads, Deputy Village Administrator, and the Assistant Finance Director.

Each department has outlined goals it sought to achieve in FY 2026-27 and can be found in section nine (9). The budget also includes a comprehensive five-year capital improvement program (which is updated annually) that will be used to guide the Village for years to come. After completing the capital improvement program, the Management Team met to review and discuss each department's FY 2026-27 goals, performance measures, and the corresponding expenditure line items.

Current Economic Environment

Although the Village's revenues and expenditures exhibit signs of stability, it is important to examine trends throughout the budget to best plan for any future issues.

Sales tax revenue continues to be a strong and stable source of funding for the Village. The FY 2026–27 Budget projects \$13,294,326 in total sales tax receipts. The Village benefits from a diverse and well-balanced sales tax base that includes retail, grocery, restaurant, automotive, service-related, and online sales activity. This diversification helps mitigate volatility, as revenue is not dependent on any single retailer or industry sector.

Projected growth in sales tax collections is supported in part by the State's Leveling the Playing Field for Illinois Retailers' Occupation Tax, which ensures that online and out-of-state retailers collect the same local sales taxes as brick-and-mortar businesses. Additionally, higher overall sales tax receipts reflect increased consumer spending and elevated prices for goods due to ongoing supply chain constraints and inflationary pressures.

Receipts from the non-home rule sales tax are projected using the same economic assumptions applied to general sales tax revenue growth. Overall, the Village's wide range of businesses and retailers helps keep sales tax revenue stable and dependable from year to year.

The Village received lower-than-anticipated income tax revenues from the State of Illinois through the Local Government Distributive Fund (LGDF) in Fiscal Year 2025–26. However, based on the Illinois Municipal League's per capita projection of \$180.21, revenues are expected to increase. The FY 2026–27 budget includes \$3,694,305 in income tax revenue.

The Village has also experienced a significant increase in interest earnings in recent years. However, interest revenue is projected to decline in the coming year, as interest rates are expected to decrease once inflation stabilizes.

The principal assumptions included in the Village's Five-Year Financial Plan involve the rate of increase for general inflation, personnel expenses inflation (salary and fringe benefit costs), inflation for operational services and goods, the rate of growth in the major revenue sources and interest rates. General inflation at a rate of 2.5%-4.0% in 2026 and 2.0%-3.0% in subsequent years. The impact of the effect of inflation on revenues and expenditures has been estimated. Changes in revenue and expenditure trends will continue to be tracked to ensure the Village Board and staff are able to react appropriately to any decline in funding levels.

The Village continues to experience residential growth through teardowns and new construction, increasing the residential EAV. Notable developments include Greenway Chase Subdivision, where Pulte has received Board approval to build 64 single-family homes and 70 age-restricted duplexes, with construction expected to start this spring and occupancy in July 2027. Liberty Junction, an 80-unit, three-story townhome project by Pulte Homes, was completed in 2025, with all units sold. Additionally, the Community Partners for Affordable Housing are finishing a 34-unit senior residential community, and Libertyville Land LLC is seeking final approval for a four-story, 91-unit multi-family building at Lake Street and Brainerd Avenue.

While a more significant analysis of the Village's 2025 (payable in 2026) tax levy is included within this budget document, it is important to provide a broad context related to the Village's share of a Libertyville resident's property tax bill. As a non-home rule community, the Village is subject to the Property Tax Extension Limitation Law (PTELL). The annual levy can increase to a maximum of 5% or the annual increase in the CPI, whichever is lower. The General Fund 2025 tax levy (for collection in calendar year 2026) include 2.3% CPI plus new growth.

Generally, the Village portion of a property owner's property tax bill constitutes only 9% of the total bill amount. The remaining portion of the tax bill is for services provided by local school districts, Lake County, and several miscellaneous taxing districts. The Village Board only exercises control over its portion of the tax bill and does not have any discretion to raise or lower the taxes levied by any other agency appearing on a property tax bill. The Village of Libertyville has a favorable tax rate in comparison to surrounding communities and continues to be one of the lowest in the surrounding communities.

Several shopping centers have reported measurable gains in visitation, with three-year increases ranging from 15% to 19%. At Green Tree Plaza, the addition of Caravel Autism Health (7,329 SF), Frunchroom Collective (4,350 SF), and the high-growth wellness brand Club Five (41,850 SF) represents near 53,529 square feet of newly occupied space and has contributed to reducing Libertyville's retail vacancy rate to below 4%. Butterfield Square also strengthened occupancy with the addition of I-Smash, which assumed 8,127 square feet.

Staff continues to prioritize recruitment of complementary, market-aligned uses informed by consumer behavior and third-party analytics tools, including CoStar Analytics and Placer.ai. For context, retail vacancy rates across Lake County vary widely, ranging from approximately 2.3% in Lake Forest to 29% in Lincolnshire, positioning Libertyville competitively within the regional market.

Automotive sales continue to play a major role in Libertyville's economy, making up about 45.2% of the Village's total sales tax base. Our local dealerships are an important part of the community and a key driver of sales tax revenue. Over the past three years, ongoing supply chain challenges have led to higher vehicle prices, which have helped boost sales tax collections. While some of these challenges may continue into 2026, especially with inflation still a factor, the automotive sector remains a strong and valuable part of the Village's economic base.

The Village is positioned for a strong fiscal year. While inflationary factors have led to higher revenues for the past two years, they have also affected both operating and capital expenditures. In FY 2026-27, operating expenses for nearly all supplies and services have increased due to inflation.

Though we may see some economic risks ahead, the Village is well-positioned to persevere. The current General Fund fund balance is higher than it has been in more than 20 years and the Five-Year forecast demonstrates adherence to the fund balance policy through at least FY 2030-31. Ultimately, prudent fiscal planning over the past several years will help to maintain the Village's role as a distinguished provider of local government services.

Budget Summary

The Village of Libertyville uses Fund accounting as required for its revenues and expenditures because the Village operates as a municipal corporation under State Law. The Village adheres to Generally Accepted Accounting Principles (GAAP), as set by the Governmental Accounting Standards Board (GASB). A key principle of governmental GAAP is fund accounting.

Due to the complex nature of government operations and the various legal and fiscal restrictions they must adhere to, it's not feasible to record all financial transactions in a single accounting entity. Unlike a small private business, which is treated as a single entity, a government is divided into separate funds. Each fund is an individual fiscal and accounting entity, with its own self-balancing set of accounts.

The summary of the FY 2026-27 proposed budget with comparative data is included on the next page. The table lists the overall budget breakdown for all appropriated funds, including all operating revenues, expenditures, transfers, and capital outlay.

Village of Libertyville
Summary of Operating Revenues, Expenditures, and Capital (All Appropriated Funds)
Excludes Depreciation Expense

	FY 2024-25 Actual	FY 2025-26 Amended Budget	FY 2025-26 Projections	2026-27 Proposed Budget	FY 25-26 to FY 26-27 Budget Change	
					%	\$'s
REVENUES	\$ 88,424,325	\$ 115,325,408	\$ 120,732,650	\$ 81,230,834	-29.6%	\$ (34,094,574)
General Fund	\$ 41,809,550	\$ 39,598,955	\$ 41,191,112	\$ 41,781,907	5.5%	\$ 2,182,952
Special Revenue Funds						\$ -
Concord SSA Fund	\$ 27,185	\$ 24,040	\$ 27,340	\$ 24,040	0.0%	\$ -
Fire Fund	\$ 590	\$ 100	\$ 550	\$ 100	0.0%	\$ -
Foreign Fire Fund	\$ 93,579	\$ 87,244	\$ 109,032	\$ 103,000	18.1%	\$ 15,756
Timber Creek SSA Fund	\$ 26,056	\$ 23,140	\$ 25,550	\$ 23,140	0.0%	\$ -
Motor Fuel Tax Fund	\$ 1,190,378	\$ 1,367,270	\$ 1,389,709	\$ 1,187,390	-13.2%	\$ (179,880)
Hotel Motel Tax Fund	\$ 522,062	\$ 483,430	\$ 602,741	\$ 532,000	10.0%	\$ 48,570
Commuter Parking Fund	\$ 290,177	\$ 247,217	\$ 295,085	\$ 284,585	15.1%	\$ 37,368
Non-Home Rule Sales Tax Fund	\$ 4,686,999	\$ 4,161,968	\$ 5,762,384	\$ 4,245,708	2.0%	\$ 83,740
Debt Service Fund						\$ -
Bond Fund	\$ 2,916,445	\$ 2,853,160	\$ 2,922,546	\$ 2,868,410	0.5%	\$ 15,250
Capital/Project Funds						\$ -
Tax Increment Fin. District #1 Fund	\$ 100,721	\$ 25,000	\$ 84,038	\$ 25,000	0.0%	\$ -
Impact Fee Fund	\$ 334,018	\$ 173,000	\$ 320,282	\$ 785,128	353.8%	\$ 612,128
Project Fund	\$ 2,360,053	\$ 1,336,000	\$ 1,362,864	\$ 2,330,000	74.4%	\$ 994,000
New Building Fund	\$ 7,867,117	\$ 24,313,286	\$ 33,602,992	\$ 2,410,297	-90.1%	\$ (21,902,989)
Park Improvement Fund	\$ 4,548,619	\$ 1,424,500	\$ 1,555,508	\$ 769,000	-46.0%	\$ (655,500)
Public Building Improvement Fund	\$ 1,030,889	\$ 860,000	\$ 888,600	\$ 2,110,000	145.3%	\$ 1,250,000
Tech. Enhanc. for Police & Fire Fund	\$ 461,169	\$ 451,000	\$ 456,500	\$ 201,000	-55.4%	\$ (250,000)
Internal Service Funds						
Vehicle Maint/Replacement Fund	\$ 2,387,945	\$ 2,355,510	\$ 2,391,323	\$ 2,366,833	0.5%	\$ 11,323
Tech. Equip. Replacement Fund	\$ 1,082,610	\$ 1,089,660	\$ 1,087,910	\$ 1,137,000	4.3%	\$ 47,340
Enterprise Funds						
Utility Fund	\$ 12,756,524	\$ 24,039,080	\$ 23,946,457	\$ 15,434,448	-35.8%	\$ (8,604,632)
Stormwater Sewer Fund	\$ 3,931,639	\$ 10,411,848	\$ 2,710,127	\$ 2,611,848	-74.9%	\$ (7,800,000)
EXPENDITURES	\$ 75,238,168	\$ 109,805,078	\$ 85,695,217	\$ 136,503,378	24.3%	\$ 26,698,300
General Fund	\$ 43,636,648	\$ 43,504,527	\$ 43,372,518	\$ 44,516,278	2.3%	\$ 1,011,751
Special Revenue Funds						
Concord SSA Fund	\$ 23,478	\$ 31,850	\$ 31,850	\$ 35,921	12.8%	\$ 4,071
Fire Fund	\$ 163	\$ 3,000	\$ -	\$ -	-100.0%	\$ (3,000)
Foreign Fire Fund	\$ 84,493	\$ 140,000	\$ 140,000	\$ 100,000	-28.6%	\$ (40,000)
Timber Creek SSA Fund	\$ 20,261	\$ 21,359	\$ 18,834	\$ 30,480	42.7%	\$ 9,121
Motor Fuel Tax Fund	\$ 862,326	\$ 2,456,882	\$ 1,502,601	\$ 4,050,000	64.8%	\$ 1,593,118
Hotel Motel Tax Fund	\$ 452,001	\$ 481,205	\$ 425,133	\$ 834,114	73.3%	\$ 352,909
Commuter Parking Fund	\$ 177,313	\$ 219,855	\$ 215,407	\$ 223,194	1.5%	\$ 3,339
Non-Home Rule Sales Tax Fund	\$ 4,463,173	\$ 4,298,657	\$ 4,298,657	\$ 4,283,117	-0.4%	\$ (15,540)
Debt Service Fund						
Bond Fund	\$ 2,601,515	\$ 2,837,160	\$ 2,836,710	\$ 2,851,960	0.5%	\$ 14,800
Capital/Project Funds						
Tax Increment Fin. District #1 Fund	\$ -	\$ -	\$ -	\$ 1,000,000	N/A	\$ 1,000,000
Impact Fee Fund	\$ 170,000	\$ 55,000	\$ -	\$ 55,000	0.0%	\$ -
Project Fund	\$ 1,947,067	\$ 1,937,710	\$ 1,686,088	\$ 2,145,800	10.7%	\$ 208,090
New Building Fund	\$ 274,996	\$ 20,148,038	\$ 2,353,027	\$ 42,810,863	112.5%	\$ 22,662,825
Park Improvement Fund	\$ 3,367,101	\$ 975,000	\$ 750,000	\$ 925,000	-5.1%	\$ (50,000)
Public Building Improvement Fund	\$ 724,886	\$ 1,136,425	\$ 1,090,430	\$ 2,223,768	95.7%	\$ 1,087,343
Tech. Enhanc. for Police & Fire Fund	\$ 323,748	\$ 648,860	\$ 614,697	\$ 165,595	-74.5%	\$ (483,265)
Internal Service Funds						
Vehicle Maint/Replacement Fund	\$ 1,967,356	\$ 2,941,247	\$ 1,813,047	\$ 3,043,357	3.5%	\$ 102,110
Tech. Equip. Replacement Fund	\$ 963,363	\$ 1,170,242	\$ 1,120,472	\$ 1,119,428	-4.3%	\$ (50,814)
Enterprise Funds						
Utility Fund	\$ 9,980,864	\$ 15,715,405	\$ 13,853,788	\$ 22,974,421	46.2%	\$ 7,259,016
Stormwater Sewer Fund	\$ 3,197,416	\$ 11,082,656	\$ 9,571,958	\$ 3,115,082	-71.9%	\$ (7,967,574)

General Fund:

The General Fund is used to account for most traditional municipal services, including Police, Fire, Public Works, Parks and Recreation, and Administrative/Finance functions. The projected April 30, 2027 fund balance of \$23,166,230 is above the policy target of \$14,395,561 (*Policy: seventeen percent of expenditures plus sixty percent of the three-year average sales tax revenue*).

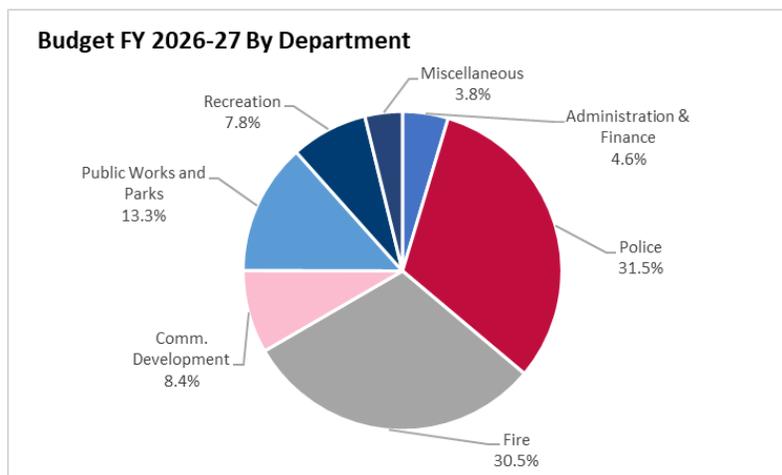
Enough cash reserves are necessary to cover unexpected situations, such as delays in property tax payments, a global pandemic, cuts in state funding, or major one-time expenses. These reserves also help with borrowing between different funds and can be used to pay for long-term costs, like pension obligations.

Summary of Revenue and Expenditure Changes

The FY 2026-27 General Fund operating revenues are budgeted at \$41,781,907, up \$2,182,952, or 5.5%, from the prior budget. This increase is being driven by several factors that include 1) Increase in sales tax revenue; 2) Increases in charges for municipal services, most specifically ambulance fees as a result of the GEMT program and building permits; and 3) increase in recreation fees.

The FY 2026-27 General Fund operating expenses (not including capital transfers) are budgeted at \$41,416,278. The following chart is a summary of General Fund operating expenses by department not including transfers:

General Fund Operating Expenses	Actual FY 2024-25 A	Amended Budget FY 2025-2026 B	Projected FY 2025-26 C	Budget FY 2026-27 D	Dollar Change D - B	% Change D v B
Administration & Finance	\$ 1,613,522	\$ 1,902,646	\$ 1,742,203	\$ 1,917,955	\$ 15,309	0.8%
Police	\$ 10,217,307	\$ 11,317,360	\$ 11,444,802	\$ 13,048,505	\$ 1,731,145	15.3%
Fire	\$ 10,747,404	\$ 11,258,428	\$ 11,342,911	\$ 12,633,491	\$ 1,375,063	12.2%
Comm. Development	\$ 2,622,924	\$ 3,287,100	\$ 3,014,912	\$ 3,483,935	\$ 196,835	6.0%
Public Works and Parks	\$ 4,290,791	\$ 5,011,159	\$ 5,243,394	\$ 5,523,412	\$ 512,253	10.2%
Recreation	\$ 2,909,018	\$ 3,198,217	\$ 3,173,447	\$ 3,234,284	\$ 36,067	1.1%
Miscellaneous	\$ 1,135,680	\$ 1,441,617	\$ 1,322,849	\$ 1,574,696	\$ 133,079	9.2%
Dept. Operating Expenses	\$ 33,536,646	\$ 37,416,527	\$ 37,284,518	\$ 41,416,278	\$ 3,999,751	10.7%



The Village categorizes expense types for more efficient tracking on a fund level. A chart of General Fund expenditures by category is listed below:

General Fund Expenditure Categories	Actual FY 2024-25 A	Amended Budget FY 2025-2026 B	Projected FY 2025-26 C	Budget FY 2026-27 D	Dollar Change D - B	% Change D v B
Salaries & Wages	16,525,314	17,849,120	17,845,255	18,816,237	\$ 967,117	5.4%
Employee Benefits	8,107,769	8,815,795	8,817,013	10,736,696	\$ 1,920,901	21.8%
Contractual	3,513,841	4,134,176	4,102,513	4,948,465	\$ 814,289	19.7%
Utilities	300,383	317,018	304,239	317,633	\$ 615	0.2%
Commodities	1,673,410	2,392,446	2,392,448	2,615,631	\$ 223,185	9.3%
Repairs & Maintenance	2,189,729	2,674,770	2,589,848	2,736,152	\$ 61,382	2.3%
Operating Transfer	1,226,202	1,233,202	1,233,202	1,245,464	\$ 12,262	1.0%
Dept. Operating Expenses	\$ 33,536,648	\$ 37,416,527	\$ 37,284,518	\$ 41,416,278	\$ 3,999,751	10.7%

Personnel costs for salaries and benefits increased 5.4% and 21.8%, respectively. The FY 2026-27 Proposed Budget includes an annual wage adjustment of 3.5% for non-bargaining unit positions, which is in line with the Village’s bargaining employees and neighboring communities. Bargaining employees are subject to the terms of their own collective bargaining agreements (Fire – 3.5%, Public Works – 3.5%), Police Patrol and Police Sergeants – in negotiations, and a merit pool of up to 2% for non-union employees not already at the top of their range.

The Village’s health insurance plans through the Illinois Personnel Benefit Cooperative (IPBC) has seen a modest increase. Additionally, contributions to the Village’s Police and Firefighters’ Pension Funds have increased substantially as was discussed during the Tax Levy discussion in November.

The Contractual and Commodities categories have increased in FY 2026-27 compared to the previous fiscal year. The higher expenses in Commodities are primarily due to ongoing inflationary pressures affecting supplies. While no single commodity is driving these increases, most items in this category required budgeting adjustments greater than the typical 2% increase based on industry and supplier feedback. It is important to note that enhanced allowances for these categories were anticipated in the Five-Year Financial Forecast presented to the Village Board in November 2025. Additional drivers of the budget increases in these categories are 1) Explicit budgeting of the one-half of GEMT revenues payable to the State of Illinois as an expense, rather than a reduction in revenue and 2) The addition of funds in general economic incentives to the Libertyville business community. The Contractual category has increased due to appropriate budgeting for Dispatch Services with the Village of Glenview; however, this increase is partially offset by revenue from the Village’s share of the ETSB reimbursement.

Transfers:

The General Fund transfers resources to finance operations and limited capital improvements accounted for in other funds. The Village classifies these transfers into operating transfers and capital transfers. Operating transfers are transfers anticipated to be made annually and used to support the operations of other funds. In FY 2026-27, operating transfers consist of the Sports Complex debt/operations subsidy and Technology Fund user charges. These transfers are reflected as expenses at the *department level* within the General Fund budget.

The Operating Transfers category consists of contributions from the departments to the Technology Equipment and Replacement Fund (TERF) as well as the General Fund debt service subsidy to the Libertyville Sports Complex, which will mature December 2030.

Capital transfers are more strategic and budgeted at the *fund level*. These types of transfers are discretionary based upon policy direction provided by the Village Board and generally fund capital improvements accounted for

in one of the Village's capital projects funds. Due to better than anticipated budgeted revenues over the past several fiscal years, the budget includes a one-time fund balance transfer from the General Fund to invest further in capital projects. This includes the following transfers:

- One-time General Fund excess fund balance transfers to the following capital funds:
 - Project Fund - \$1,000,000 to support capital projects, such as, sidewalk, streetlights and bike path improvements
 - Public Building Fund - \$1,000,000 to support capital projects related to aging Village public buildings
- Re-occurring transfers from the General Fund include:
 - Park Improvement for ADA accessible park improvements - \$50,000 (*ADA compliant park construction costs*)
 - Vehicle Maintenance and Replacement Fund - \$1,000,000 (*capital vehicle replacement*)
 - Police and Fire Technology Fund for IT needs - \$50,000 (*Public Safety IT equipment replacement*)

Long Term Debt

The Fiscal Year 2026-27 Budget does not anticipate the issuance of new debt. Existing obligations will continue to be managed in accordance with the Village's financial policies, ensuring fiscal stability and long-term planning flexibility.

Special Revenue Funds (Special Service Areas, Fire Fund, Foreign Fire Insurance Tax Fund, Motor Fuel Tax Fund, Non-Home Rule Sales Tax Fund, Hotel/Motel Tax Fund, and Commuter Parking Fund):

The Village has several special revenue funds that serve various purposes. In a special revenue fund, revenues must be used for specific purposes as defined by statute or Board policy.

- The Village finances major road projects from the **Motor Fuel Tax Fund**. The revenue in this fund is primarily derived from the State of Illinois allotments of motor fuel tax to the Village. Monies in this fund are highly regulated by the State and require a number of engineering approvals by the Illinois Department of Transportation (IDOT) before funds can be spent.

In FY 2026-27, the Village will continue to invest in the annual road program and continue the traffic signal design at US 45 and Tempel Drive. In addition, funds are included for the replacement of Rockland Road Bridge.

- The **Non-Home Rule Sales Tax Fund** was created in FY 2020-2021 upon passage of an ordinance authorizing the Village's non-home rule sales tax of 1%. Most non-home rule sales tax revenues are recorded and accounted for in this fund. From the Non-Home Rule Sales Tax Fund, these monies are then transferred to the various capital projects funds (as designated by annual Village Board budget policy) and the General Fund to replace operating revenues from the repealed Places for Eating Tax (1/3rd of annual non-home rule sales tax revenues). The proposed FY 2026-27 Non-Home Rule Sales Tax Fund transfers are outlined below:

Non-Home Rule Sales Tax Fund Capital Transfers	Actual FY 2024-25	Amended Budget FY 2025-26	Projected FY 2025-26	Budget FY 2026-27
Transfers In				
Loan Repayment - Stormwater Sewer Fund (Year 5 of 5)	\$ 88,403	\$ 88,403	\$ 88,403	\$ -
	\$ 88,403	\$ 88,403	\$ 88,403	\$ -
Transfers Out				
Capital Improvements (Project Fund)	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000
Capital Improvements (Public Buildings)	\$ 500,000	\$ 850,000	\$ 850,000	\$ 1,100,000
Capital Improvements (Park Improvement Fund)	\$ 850,000	\$ 650,000	\$ 650,000	\$ 500,000
Capital Improvements (TERF)	\$ 350,000	\$ 350,000	\$ 350,000	\$ 450,000
Capital Improvements (TEPF)	\$ 400,000	\$ 400,000	\$ 400,000	\$ 150,000
Capital Improvements (Commuter Parking)	\$ -	\$ -	\$ -	\$ -
Capital Improvements (Hotel/Motel)	\$ -	\$ -	\$ -	\$ -
Places for Eating Tax Replacement (General Fund)	\$ 1,115,201	\$ 1,148,657	\$ 1,148,657	\$ 1,183,117
	\$ 4,115,201	\$ 4,298,657	\$ 4,298,657	\$ 4,283,117

As shown in the chart, the Village is budgeting a slightly lower transfer of non-home rule sales tax dollars compared to the prior year. This adjustment reflects reduced fund balances in several capital project funds resulting from higher projected capital project costs in FY 2026-27.

- The **Hotel/Motel Tax Fund** supports civic activities within the community. The main source of revenue in this fund is hotel and motel tax receipts. The COVID-19 pandemic significantly disrupted this revenue source, but it is beginning to return pre-pandemic levels. Due to recovery in tax receipts, this fund should not need any external support from the General Fund or Non-Home Rule Sales Tax Fund during FY 2026-27 and future years.
- The **Commuter Parking Fund** mainly accounts for operating revenues and expenses associated with the Village’s Metra parking lots. Similarly to the Hotel/Motel Tax Fund, the Commuter Parking Fund has begun to return to pre-pandemic levels. In FY 2026-27, no capital projects are budgeted.

Debt Service Funds (Bond Fund):

- The Village utilizes a **Debt Service Fund** to account for general obligation debt. The Bond and Interest accounts for the debt service obligations of limited tax bonds and the bonds issued as part of the 2012 road referendum, several of which were refinanced to lower rates in 2021. The budgeted activity in this fund is routine and pre-determined by debt service payment schedules and the property tax levy. However, it should be noted that the Village carries a small reserve balance in this fund that has accumulated from interest earnings over past years. This reserve balance can be used for a future refunding to lower the refinancing principal amount.

Capital Projects Funds (TIF Fund, Impact Fee Fund, New Building Fund, Project Fund, Park Improvement Fund, and Public Building Improvement Fund, Technology Enhancements for Police and Fire Fund):

The Village manages its capital improvement program through utilization of capital improvement funds. Each capital improvement fund has a specific purpose or purposes in relation to the Village’s infrastructure. These funds are sustained primarily by transfers from the Non-Home Rule Sales Tax Fund. The FY 2026-27 Budget funds a number of planned projects through the use of transfers, fund balances reserves, grants, and impact fees. Subsequent sections of this budget document outline the planned capital spending by fund on a project-by-project

basis. There are several budget highlights related to the capital projects funds that merit discussion as part of this transmittal.

- The **TIF Fund**, while a capital improvement fund, is governed by the Tax Increment Allocation Redevelopment Act, whereby its revenues can only be utilized for a specific set of purposes as outlined in the Act. The authority to expend TIF revenues for construction purposes expired on December 31, 2021. Though the TIF officially expired, the Village intends to keep the TIF Fund open for several more years in the event of property tax appeals. If an appeal is successful, the County Clerk will seek to recover revenues paid into the TIF Fund. Were the Village to officially close the TIF Fund prior to the appeal period being exhausted, any successful appeals would need to be paid from the Village's General Fund. Once the appeal period concludes, the Village will rebate any residual balance in the fund to the taxing districts. As requested by the taxing districts, a portion of the rebate in the amount of \$1,000,000 will be refunded in Fiscal Year 2026-27.
- The **Impact Fee Fund** accounts for revenues received by developers in lieu of constructing an improvement or providing attainable housing. The budgetary items included in this fund for FY 2026-27 is a placeholder for any reimbursements that may be needed due to attainable housing.
- The **New Building Fund** accounts for the acquisition and construction of Village facilities. The Fiscal Year 2026-27 Budget does not include any transfers into this fund. To support the construction of the new police station, the Village previously issued \$25,000,000 in Alternate Revenue General Obligation Bonds.

Ongoing revenue in this fund to offset future debt service is provided by a 0.5% special non-home rule sales tax that was adopted by the Village Board in 2022 and went into effect on January 1, 2023. This special non-home rule sales tax is anticipated to generate over \$2,000,000 per year based on the Fiscal Year 2025-26 projections.

- The **Project Fund** accounts for expenditures related to road reconstruction, street patching, streetlights, and other pieces of infrastructure. One of the major functions of the Project Fund is to account for the annual road program. The three main sources of recurring operating revenue in the Project Fund are transfers from the Non-Home Rule Sales Tax Fund, the sales of vehicle stickers, and a portion (1/6th) of the Simplified Municipal Telecommunication Tax receipts. Total recurring net operating income from vehicle sticker sales and the Telecom Tax in this fund is approximately \$400,000 a year. However, resource requirements for projects paid out of this fund typically range from \$1.5 million to \$1.9 million per year. The difference between operating revenues and annual project costs is made up with the transfers from the Non-Home Rule Sales Tax Fund.
- The major initiatives budgeted in the **Park Improvement Fund** for FY 2026-27 includes investments in the Village's parks. In October of 2018 the Village Board approved a Parks Master Plan to develop a roadmap that would guide planning for the Village's park development decisions. The objectives were to assess existing park conditions, determine community sentiment about existing services and facilities, identify park needs and provide an action plan to implement strategies over the next fifteen years.

The proposed Fiscal Year 2026-27 Budget includes funds for site improvements to the Timber Creek playground, Riverside and Joann Eckmann site improvements.

It is also important to note that while transfers from the Non-Home Rule Sales Tax Fund make up a majority of the fund's revenue base, there are two other primary sources of revenue that are used to

offset the expenses associated with park-related capital projects. The first is impact fees paid by developers to the Village to offset the costs of constructing or expanding park amenities in new subdivisions. Historically, these impact fees funded a great deal of park and playground improvements. The second revenue source is a transfer of a portion of the special recreation tax levy that is collected in the General Fund. A portion of this tax levy offsets the Village's contribution to the Special Recreation Association of Central Lake County (SRACLC), while the remaining amount is transferred to the Park Improvement Fund to help pay for ADA compliant amenities associated with park improvement projects.

- The **Public Building Improvement Fund** is utilized to make improvements to Village-owned buildings, the capital maintenance of which has historically been deferred. Its only source of recurring revenue is an annual transfer from the Non-Home Rule Sales Tax Fund. Capital projects included in the budget substantially reflect facility needs that were identified in the facility reserve studies that were conducted several years ago.
- The **Technology Enhancements for Police and Fire Fund** addresses information technology needs in the Village's Police and Fire Departments. As a consequence of state legislation, the technology needs of the Village's Police and Fire Departments will continue to grow over the next several years. Rather than comingle these improvements with general IT infrastructure in the Technology Equipment Replacement Fund (TERF), administration determined it would be prudent to set up a separate fund to track public safety technology expenses. This provides more transparency and ease of administration for grant tracking. The FY 2026-27 budget includes funding for squad car video cameras, body-worn cameras for the police officers, replacement Tasers, and portable radio replacement for the Police Department. The current five-year cash flow for this fund assumes that annual transfers from the Non-Home Rule Sales Tax Fund will be required to offset planned expenses in addition to a \$50,000 interfund transfer from the General Fund.

Enterprise Funds (Utility Fund and Stormwater Sewer Fund)

The Village administers two enterprise funds as part of its operational responsibilities. An enterprise fund relies on operating revenues to offset both operating expenses and capital improvements.

- The **Utility Fund** accounts for the Village's water and sanitary sewer distribution system, as well as the operations, maintenance, and capital improvements of the Wastewater Treatment Plant (WWTP). The budget incorporates planned water and sewer rate adjustments, as recommended in the recent rate study, to ensure the ongoing sustainability of the system. Capital expenditures reflect anticipated annual rate increases and are focused on addressing aging infrastructure and supporting key infrastructure projects. The rate study provides a ten-year financial forecast with rate adjustments to maintain and improve the Village's utility systems.
- The **Stormwater Sewer Fund** was established prior to the FY 2019-2020 budget based on Village Board policy direction, creating a new, recurring revenue source to fund large-scale stormwater infrastructure improvements. The stormwater utility fee began collection on September 1, 2021, and, along with debt issuances, supports the Master Stormwater Management Plan.

As outlined in the Stormwater Management Plan Rate Study, the Fiscal Year 2026-27 budget does not include a fee increase. In the upcoming budget year, staff will work with consultants to review remaining stormwater projects to mitigate flooding, taking into account increased project costs and aging

infrastructure. This review will be coordinated with an updated rate study to ensure the fund remains financially sustainable.

Internal Service Funds (Vehicle Maintenance/Replacement Fund and Technology Equipment Replacement Fund)

The Village utilizes two internal service funds to account for activities that support certain functions of the Village's operating departments.

- The **Vehicle Maintenance/Replacement Fund** (Fleet) provides resources for the routine maintenance of the Village's motor vehicle fleet, the capital replacement of fleet assets, and the salaries and benefits of the Village's Fleet division employees. The recurring operating activities of the Fleet Fund are supported by user charges from the major operating departments which are calculated based on fleet units and repair volume.

In FY 2026-27, capital improvement activities are subsidized by capital transfers from the General Fund (\$1,000,000) and Utility Fund (\$150,000).

- The **Technology Equipment Replacement Fund** (TERF) accounts for the Village's general information technology needs and improvements. Funding for IT operations is provided by user charges from General Fund departments, the Utility Fund, and the Stormwater Sewer Fund, as well as cell tower lease revenues and a portion (1/6th) of the Village's Simplified Municipal Telecommunication Tax. The Technology Fund has minimal net operating income by virtue of it being classified as an internal service fund. Capital projects germane to the technology needs of the Village as a whole are supported by non-home rule sales tax transfers into this fund.

Non-Appropriated Funds (Police Pension Fund and Fire Pension Fund):

The Village is responsible for the accounting of two funds that it does not formally appropriate due to the nature of their revenues and expenditures.

- The **Police and Fire Pension Funds** are controlled by local boards each comprised of two Village appointees, two plan participants, and one annuitant. The Boards retain appropriation authority with the Village's role limited to remitting an annual contribution based on an actuarial analysis of each plan's unfunded liabilities. The Village prepares an annual budget for each fund for informational purposes only, and each respective Board can vote to expend fund resources within applicable provisions of State law.

Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Village of Libertyville with the **Distinguished Budget Presentation Award** for the fiscal year beginning May 1, 2025. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communication tool. In addition, the Village has achieved **GFOA's Triple Crown Award**, recognizing excellence in budgeting, financial reporting, and investment policy. Staff is further enhancing this year's budget document and intends to submit it again for consideration in Fiscal Year 2026-27.

Closing Comments

The preparation of this budget reflects the dedication, expertise, and collaboration of many individuals across the Village. We extend our heartfelt thanks to Department Directors, their Deputy Directors, and staff members for their thoughtful input and careful planning, which have been essential in shaping a comprehensive and balanced budget.

We also want to acknowledge the efforts of our budget team, including Assistant Finance Director Ariel Tax and Deputy Village Administrator Ashley Engelmann. Their attention to detail ensured the document was thoroughly reviewed and refined, helping us present a clear and accurate plan for the year ahead.

We are grateful to the Village Board for their ongoing leadership and to the residents of Libertyville for the trust you place in us. Serving this community is both a privilege and a responsibility we take very seriously.

This proposed budget continues to provide high-quality municipal services while maintaining a thoughtful approach to cost and fiscal stability. Years of conservative budgeting and careful financial planning have positioned the Village to make meaningful investments in critical infrastructure during FY 2026-27. Nearly all funds remain within their policy limits, reflecting our commitment to responsible stewardship of public resources.

The upcoming fiscal year presents opportunities to strengthen and modernize the Village's infrastructure, including improvements to stormwater systems, water and sewer utilities, roadways, playgrounds, and public facilities. These investments are made possible by the community's support of the 2020 non-home rule sales tax referendum, which provides a reliable source of funding. At the same time, the Village remains vigilant to potential challenges, such as rising costs, supply chain uncertainties, unfunded mandates, and changes in state legislation that may impact local revenues. Maintaining contingency plans and careful fiscal oversight will continue to guide our decision-making.

Libertyville is a remarkable community, and with prudent planning, dedicated staff, and continued collaboration, we look forward to strengthening the Village's infrastructure, services, and long-term financial health for years to come.

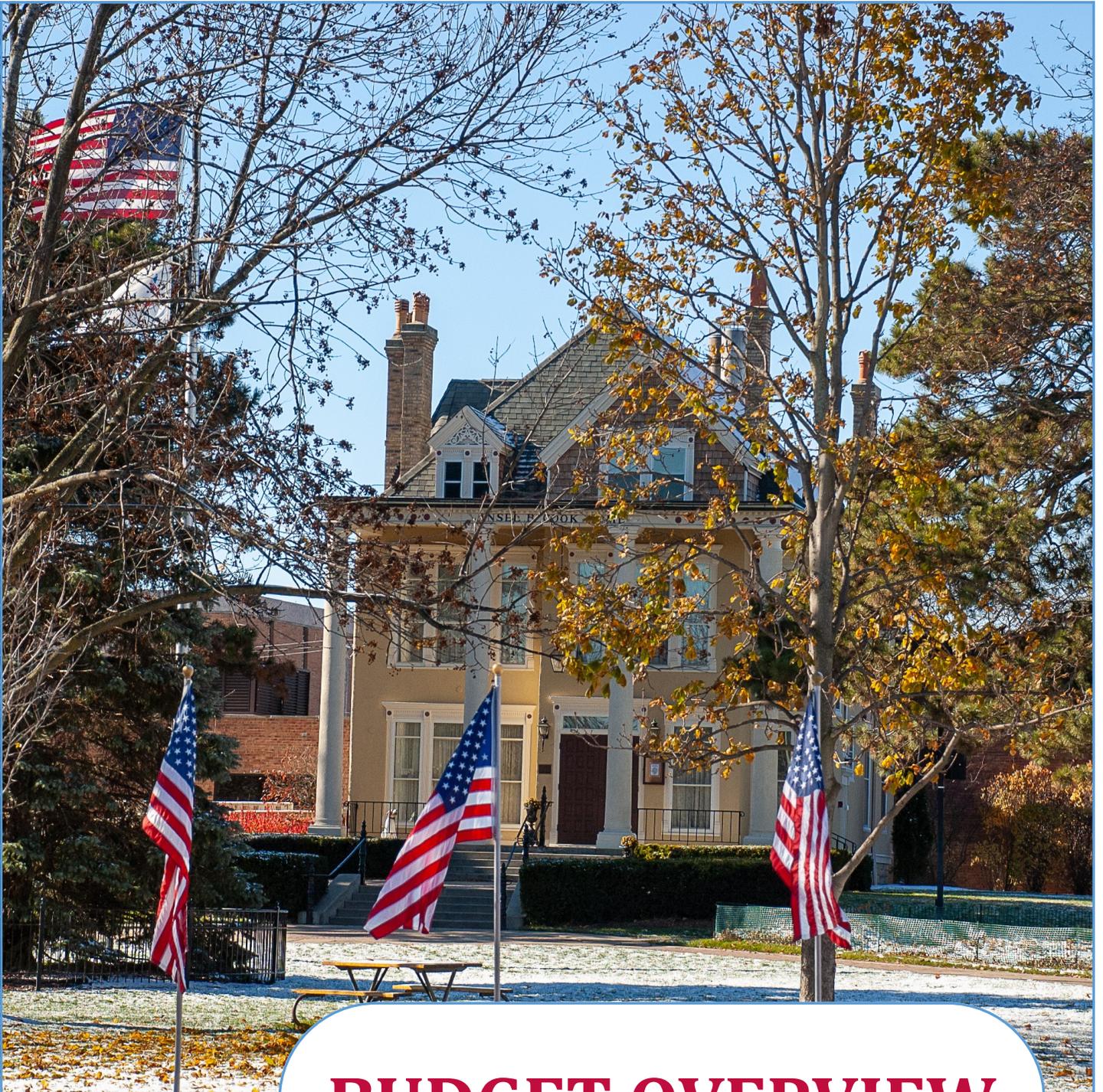
Respectfully submitted,



Kelly A. Amidei
Village Administrator



Denise R. Joseph
Director of Finance/Village Treasurer



BUDGET OVERVIEW



**VILLAGE OF LIBERTYVILLE
FUND BALANCE COMPARISON
(ALL FUNDS, WITH CAPITAL)**

<u>FUND</u>	<u>4/30/2025 Audited Fund Balance</u>	<u>2025-2026 Unaudited Revenue</u>	<u>2025-2026 Unaudited Expense*</u>	<u>4/30/2026 Unaudited Fund Balance</u>	<u>2026-2027 Proposed Budgeted Revenue</u>	<u>2026-2027 Proposed Budgeted Expense*</u>	<u>4/30/2027 Projected Fund Balance</u>	<u>FY 2026-2027 Policy Amount</u>	<u>Surplus / (Deficiency)</u>	<u>Explanation of Target Amount</u>
General Fund ⁽¹⁾	28,082,007	41,191,112	43,372,518	25,900,601	41,781,907	44,516,278	23,166,230	14,395,561	8,770,669	Seventeen percent (17%) of expenditures plus 60% of three year average sales tax revenue
Concord SSA	80,393	27,340	31,850	75,883	24,040	35,921	64,002	8,980	55,022	Twenty-five percent (25%) of annual operating expenses
Technology Enhancements for Police and Fire Fund	342,146	456,500	614,697	183,949	201,000	165,595	219,354	219,354	-	Current balance is policy amount
Fire Fund	12,113	550	-	12,663	100	-	12,763	-	12,763	Twenty-five percent (25%) of annual operating expenses
Foreign Fire Insurance Fund	210,738	109,032	140,000	179,770	103,000	100,000	182,770	25,000	157,770	Twenty-five percent (25%) of annual operating expenses
Timber Creek SSA	97,614	25,550	18,834	104,330	23,140	30,480	96,990	7,620	89,370	Twenty-five percent (25%) of annual operating expenses
Motor Fuel Tax Fund	4,834,248	1,389,709	1,502,601	4,721,356	1,187,390	4,050,000	1,858,746	593,695	1,265,051	Fifty (50%) of operating revenues
Debt Service Fund	1,664,809	2,922,546	2,836,710	1,750,645	2,868,410	2,851,960	1,767,095	1,767,095	-	Current balance is policy amount
TIF Fund	2,090,170	84,038	-	2,174,208	25,000	1,000,000	1,199,208	1,199,208	-	Current balance is policy amount
Non-Home Rule Sales Tax Fund	2,206,282	5,762,384	4,298,657	3,670,009	4,245,708	4,283,117	3,632,600	3,632,600	-	Current balance is policy amount
Impact Fee Fund	1,450,876	320,282	-	1,771,158	785,128	55,000	2,501,286	2,501,286	-	Current balance is policy amount
Hotel/Motel Tax Fund	704,905	602,741	425,133	882,513	532,000	834,114	580,399	133,529	446,871	Twenty-five percent (25%) of annual operating expenses
Commuter Parking Fund	513,162	295,085	215,407	592,840	284,585	223,194	654,231	55,799	598,433	Twenty-five percent (25%) of annual operating expenses
Utility Fund ⁽³⁾	5,837,147	23,946,457	13,853,788	10,092,669	15,434,448	22,974,421	2,552,696	2,484,403	68,294	Three (3) months of operating expenses
Stormwater Sewer Fund ⁽³⁾	8,024,000	2,710,127	9,571,958	1,162,169	2,611,848	3,115,082	658,935	562,521	96,415	Three (3) months of operating expenses
Vehicle Maint/Replacement Fund ⁽²⁾	1,808,957	2,391,323	1,813,047	2,387,233	2,366,833	3,043,357	1,710,709	259,719	1,450,991	Three (3) months of operating expenses
Technology Equipment Replacement Fund ⁽²⁾	422,755	1,087,910	1,120,472	390,193	1,137,000	1,119,428	407,765	258,607	149,158	Three (3) months of operating expenses
Project Fund	1,279,287	1,362,864	1,686,088	956,063	2,330,000	2,145,800	1,140,263	1,140,263	-	Current balance is policy amount
New Building Fund	16,208,387	33,602,992	2,353,027	47,458,352	2,410,297	42,810,863	7,057,786	7,057,786	-	Current balance is policy amount
Park Improvement Fund	1,692,531	1,555,508	750,000	2,498,039	769,000	925,000	2,342,039	2,342,039	-	Current balance is policy amount
Public Building Improvement Fund	827,681	888,600	1,090,430	625,851	2,110,000	2,223,768	512,083	512,083	-	Current balance is policy amount
Police Pension Fund	45,826,676	10,980,519	3,934,350	52,872,845	3,917,723	4,040,000	52,750,568	73,457,105	(20,706,537)	One hundred percent (100%) funded by April 30, 2040
Fire Pension Fund	42,754,165	9,371,654	2,961,621	49,164,198	3,572,729	3,063,685	49,673,242	62,582,834	(12,909,592)	One hundred percent (100%) funded by April 30, 2040
TOTAL	\$ 166,971,049	\$ 141,084,823	\$ 92,591,188	\$ 209,627,537	\$ 88,721,286	\$ 143,607,063	\$ 154,741,760	\$ 175,197,085	\$ (20,455,325)	

NOTES:

The purpose of this spreadsheet is to show the effects of budgeted revenues and expenditures / expenses on Fund Balances / Net Assets and to show progress towards meeting targets set for the individual funds. Final Fund Balance is determined annually as part of the Village's audit and completion of the Annual Comprehensive Financial Report.

*Expense totals include operating and capital transfers but omits depreciation

⁽¹⁾ General Fund: Fund Balance equals unassigned

⁽²⁾ Fund Balance is the unrestricted net position in the fund (current assets less current liabilities)

⁽³⁾ Fund Balance is Current Assets less Current Liabilities

FUND BALANCE ANALYSIS

The Village of Libertyville has a Fund Balance Policy that stipulates the amount of fund balance reserves that should exist in its various funds as a percentage of the budgeted expenditures or related metrics. All funds, with the exception of the public safety pension funds, are projected to end FY 2026-27 in compliance with the Village's fund balance policy based on the proposed budget. The following funds have fund balances that are projected to change between Fiscal Year 2025-26 and FY 2026-27.

General Fund: Budgeted transfers to capital project funds in amounts greater than in previous years in order to accomplish Village Board policy objectives. In addition, the Village Board has authorized a one-time transfer of \$1,000,000 in excess surplus fund to be transferred to the Public Building Fund to support the Village's aging buildings and one-time transfer of \$1,000,000 in excess surplus fund to be transferred to the Project Fund to support capital projects.

Motor Fuel Tax Fund: Budgeted drawdown of fund balance due to capital projects in FY 2026-27; specifically, the portion of the Annual Road Program and Rockland Road Reconstruction.

Non-Home Rule Sales Tax Fund: Budgeted drawdown of fund balance due to transfers out of the fund to various capital project funds and the replacement of former Places for Eating Tax revenues in the General Fund. Due to the uncertainty associated with the COVID-19 pandemic, this fund was underspent in FY 2020-2021 and FY 2021-2022 and has therefore accumulated excess reserves.

Hotel/Motel Tax Fund: Planned use of fund balance to support downtown safety and beautification initiatives in the Village's downtown.

Project Fund: Budgeted drawdown of fund balance due to capital projects associated most substantially with street reconstruction, street resurfacing, and sidewalk replacements.

New Building Fund: Planned drawdown of funds to cover the construction of a new Police Department.

Park Improvement Fund: Budgeted drawdown of fund balance due to capital projects associated most substantially with park improvements.

Public Building Improvement Fund: Budgeted drawdown of fund balance due to capital projects identified by the Facility Reserve Studies.

Vehicle Maintenance and Replacement Service Fund: Budgeted drawdown of fund balance due to capital vehicle replacements.

Stormwater Sewer Fund: Budgeted drawdown of fund balance due to capital projects identified by the Stormwater Master Plan.

Utility Fund: Budgeted drawdown of fund balance to support large projects such as the annual water main replacement, waste water treatment plant infrastructure projects, and lead line replacement.

DEPARTMENT RELATIONSHIP BETWEEN FUNDS

VILLAGE OF LIBERTYVILLE FUNDS

Departments	<i>Enterprise Funds</i>					
	General	Special Revenue	Utility	Storm Sewer	Capital Projects	Internal Services
Administration	X	X			X	X
Boards and Commissions	X					
Community Development	X				X	X
Fire	X	X				X
Police	X	X				X
Public Works	X	X	X	X	X	X
Recreation	X					X

Special Revenue Funds: This Fund is used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditure for specified purposes. The following Village’s Special Revenue Funds are all nonmajor funds:

Concord Special Service Area (SSA), Fire Fund, Foreign Fire Insurance Tax, Timber Creek Special Service Area, Motor Fuel Tax, Hotel/Motel Tax, Commuter Parking and Non-Home Rule Sales Tax

Enterprise Funds: Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The Village has two enterprise funds: Waterworks & Sewerage (Utility) Fund and Stormwater Sewer Fund.

- Utility Fund includes: Water, Sewer, Wastewater Treatment Plant, Water & Sewer Debt Service and Water and Sewer Capital Projects
- Stormwater Sewer Fund includes: Stormwater Sewer Services, Stormwater Debt Service and Stormwater Capital Projects

Capital Project Funds: These Funds are used to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary Funds. The following Village’s Funds are considered Capital Projects:

- Tax Increment Financing, Impact Fee, Project Fund, New Building Fund, Park Improvement Fund, Public Building Improvement Fund and the Technology Enhancements for Police and Fire Fund

Internal Service Funds: These Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies other governmental unit, or to other governmental units, on a cost-reimbursement basis. The following Village’s Funds are considered Internal Service Funds:

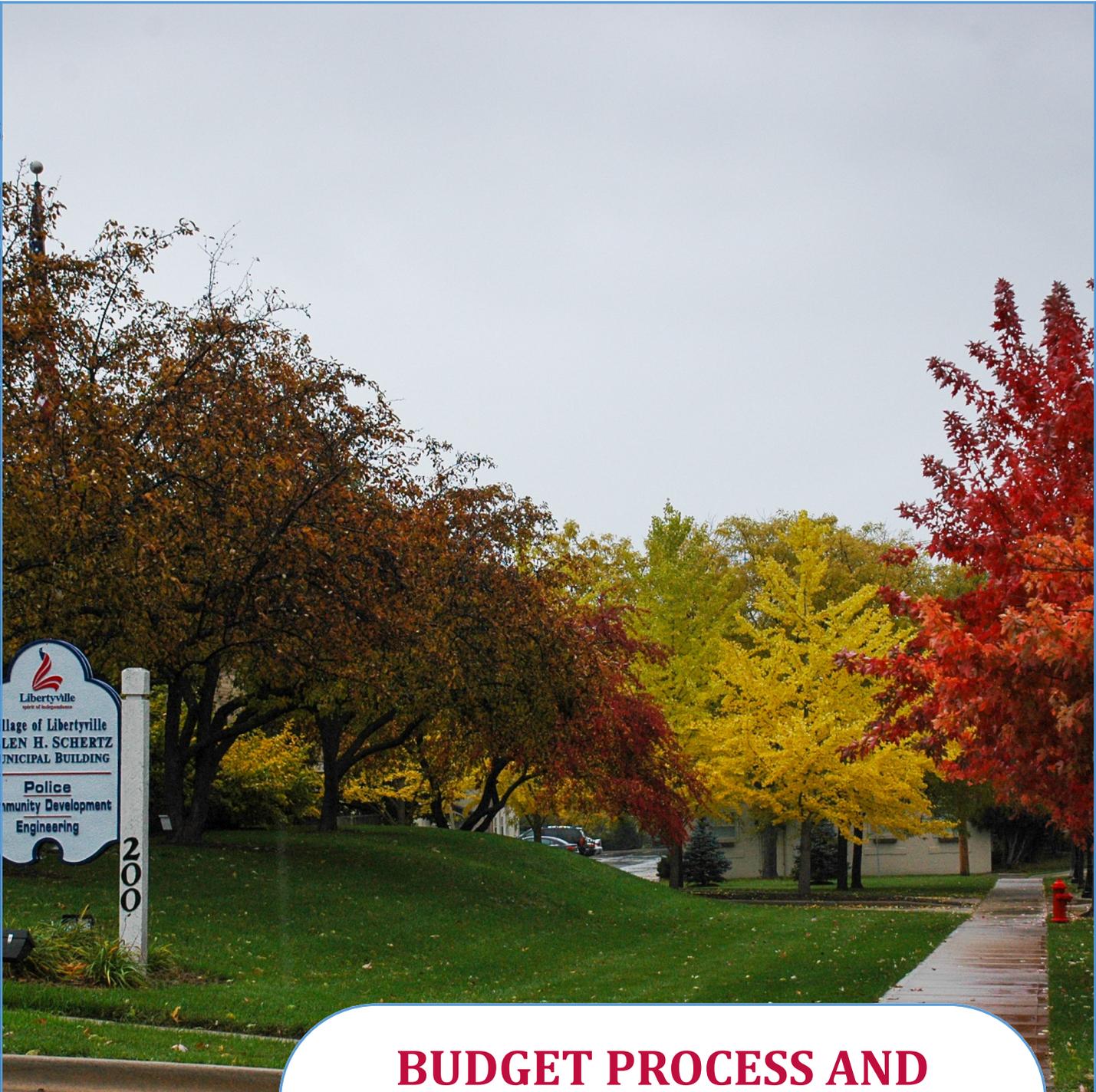
- Vehicle Maintenance and Replacement Service Fund (Fleet) and Technology Equipment & Replacement Service Fund

**Revenues
By Category and Fund (Appropriated Funds)**

	Property Taxes	Other Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines and Forfeitures	Interest	Miscellaneous	Operating Transfers	Capital Transfers	Total
General Fund	\$ 9,206,168	\$ 1,300,000	\$ 1,857,800	\$ 17,383,291	\$ 9,736,531	\$ 555,000	\$ 500,000	\$ 60,000	\$ 1,183,117	\$ -	\$ 41,781,907
Special Revenue Funds											
Concord SSA	\$ 23,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 24,040
Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 100
Foreign Fire Fund	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 103,000
Timber Creek SSA	\$ 21,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 23,140
Motor Fuel Tax	\$ -	\$ 934,390	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 248,000		\$ -	\$ 1,187,390
Hotel Motel Tax Fund	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 17,000	\$ -	\$ -	\$ 532,000
Commuter Parking Fund	\$ -	\$ -	\$ -	\$ -	\$ 274,585	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 284,585
Non-Home Rule Sales Tax Fund	\$ -	\$ -	\$ -	\$ 4,215,708	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 4,245,708
Debt Service Funds											
General Bond Fund	\$ 1,716,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 1,132,180	\$ -	\$ -	\$ 2,868,410
Capital/Project Funds											
Tax Increment Fin Dist #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Impact Fee Fund	\$ -	\$ -	\$ -	\$ -	\$ 770,128	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 785,128
Project Fund	\$ -	\$ -	\$ -	\$ 90,000	\$ 325,000	\$ -	\$ 15,000	\$ -	\$ -	\$ 1,900,000	\$ 2,330,000
New Building Fund	\$ -	\$ -	\$ -	\$ 2,210,297	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 2,410,297
Park Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 4,000	\$ 15,000	\$ -	\$ -	\$ 550,000	\$ 769,000
Public Building Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 2,100,000	\$ 2,110,000
Tech. Enhanc. For Police and Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 200,000	\$ 201,000
Internal Service Funds											
Vehicle Maint./Replacement Fund	\$ -	\$ -	\$ -	\$ 15,000	\$ 1,133,733	\$ 100	\$ 40,000	\$ 28,000		\$ 1,150,000	\$ 2,366,833
Technology Equip. Replacement Fund	\$ -	\$ 90,000	\$ -	\$ -	\$ 592,000		\$ 5,000			\$ 450,000	\$ 1,137,000
Enterprise Funds											
Utility Fund	\$ -	\$ -	\$ -	\$ -	\$ 15,356,948	\$ -	\$ 75,000	\$ 2,500	\$ -	\$ -	\$ 15,434,448
Stormwater Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,561,848	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 2,611,848
Totals	\$ 10,966,578	\$ 2,924,390	\$ 1,857,800	\$ 23,914,296	\$ 30,950,773	\$ 559,100	\$ 1,037,100	\$ 1,487,680	\$ 1,183,117	\$ 6,350,000	\$ 81,230,834

**Expenditures
By Category and Fund (Appropriated Funds)**

	Salaries & Wages	Employee Benefits	Contractual	Utilities	Commodities	Capital	Repairs & Maintenance	Operating Transfers	Capital Transfers	Debt Service	Total
General Fund	\$ 18,816,237	\$ 10,736,696	\$ 4,948,465	\$ 317,633	\$ 2,561,131	\$ 54,500	\$ 2,736,152	\$ 1,245,464	\$ 3,100,000	\$ -	\$ 44,516,278
Special Revenue Funds											
Concord SSA	\$ -	\$ -	\$ 25,221	\$ -	\$ 10,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,921
Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Foreign Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Timber Creek SSA	\$ -	\$ -	\$ 22,480	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,480
Motor Fuel Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,050,000	\$ -	\$ -	\$ -	\$ -	\$ 4,050,000
Hotel Motel Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ 359,114	\$ 475,000	\$ -	\$ -	\$ -	\$ -	\$ 834,114
Commuter Parking Fund	\$ 44,447	\$ 8,220	\$ 26,100	\$ 8,000	\$ 35,100	\$ -	\$ 101,327	\$ -	\$ -	\$ -	\$ 223,194
Non-Home Rule Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,283,117	\$ -	\$ 4,283,117
Debt Service Fund											
General Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,851,960	\$ 2,851,960
Capital/Project Funds											
Tax Increment Fin Dist #1	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Impact Fee Fund	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 55,000
Project Fund	\$ -	\$ -	\$ -	\$ -	\$ 205,800	\$ 1,940,000	\$ -	\$ -	\$ -	\$ -	\$ 2,145,800
New Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,125,488	\$ -	\$ -	\$ -	\$ 1,685,375	\$ 42,810,863
Park Improvement Fund	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 905,000	\$ -	\$ -	\$ -	\$ -	\$ 925,000
Public Building Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,223,768	\$ -	\$ -	\$ -	\$ -	\$ 2,223,768
Tech. Enhanc. For Police and Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,595	\$ -	\$ -	\$ -	\$ -	\$ 165,595
Internal Service Funds											
Vehicle Maint./Replacement Fund	\$ 340,090	\$ 178,611	\$ 54,515	\$ -	\$ 431,658	\$ 2,026,483	\$ 12,000	\$ -	\$ -	\$ -	\$ 3,043,357
Technology Equip. Replacement Fund	\$ -	\$ -	\$ 551,532	\$ 157,700	\$ 325,196	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 1,119,428
Enterprise Funds											
Utility Fund	\$ 2,300,050	\$ 753,047	\$ 490,187	\$ 1,263,074	\$ 2,732,696	\$ 12,945,945	\$ 595,273	\$ 240,408	\$ 150,000	\$ 1,503,741	\$ 22,974,421
Stormwater Sewer Fund	\$ 255,437	\$ 44,681	\$ 31,500	\$ -	\$ 19,400	\$ 865,000	\$ 49,299	\$ -	\$ -	\$ 1,849,765	\$ 3,115,082
Totals	\$ 21,756,261	\$ 11,721,255	\$ 7,205,000	\$ 1,746,407	\$ 6,788,795	\$ 66,861,779	\$ 3,514,051	\$ 1,485,872	\$ 7,533,117	\$ 7,890,841	\$ 136,503,378



BUDGET PROCESS AND FINANCIAL POLICIES

BUDGET PROCESS & FINANCIAL POLICIES

BUDGET PROCESS

The budget process for the Village of Libertyville involves the residents, 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 November when the Village Board meets to review the status of the budget and priorities for the current fiscal year and develops priorities for the next fiscal year. During these meetings, 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 upcoming budget year. The projections are made based on current and future economic factors and other 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 and develops target budgets for operating 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. Concurrently, staff also presents the Village Board with a recommended list of capital projects for funding during the next fiscal year. A preliminary budget document is prepared by the Finance Department for review by the Village Administrator, Deputy Village Administrator, Finance Director, and Assistant Finance Director. Meetings are then held with each department to review the requests and changes are made to the preliminary budget based on revenue estimates and available resources. A Proposed 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 early March, the Village Board conducts a budget workshop, which is open to the public, to review and discuss the draft budget. A formal public hearing is scheduled for mid-March or early April and the public is invited to comment on any item contained in the draft budget. The final draft of the budget contains any changes based on feedback provided by the Village Board during the budget workshop. The final budget is adopted by the Village Board in April.

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

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

OVERVIEW OF THE VILLAGE'S FUND STRUCTURE

The Village of Libertyville's accounting and budgeting systems are organized and operated on a fund basis. The Government Finance Officers Association (GFOA) defines a fund as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limits. In addition, local governments 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. The General Fund, Capital Projects Fund (aggregate of all capital project funds), Tax Increment Financing Fund, Debt Service Fund, Utility Fund, and Stormwater Sewer Fund 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 based on 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.
- **Fire Fund:** This fund accounts for the revenues and expenses associated with the former Volunteer Firemen's Association. The antique fire truck is maintained with existing revenues in this fund.
- **Foreign Fire Insurance Tax Fund:** This fund accounts for the receipt and expenditures of the foreign fire insurance tax. This tax is levied on every insurance company, not incorporated in Illinois, that issues fire insurance policies in the Village. The Foreign Fire Insurance Tax Fund is restricted and governed by the Foreign Fire Insurance Board, pursuant to Illinois State Law (65 ILCS 5/11-10-2), which regulates its use and allocation.

- **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 out lots 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.
- **Non-Home Rule Sales Tax Fund:** This fund accounts for the 1.5% non-home rule sales tax levied on goods purchased in, or delivered to, Libertyville.

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. As of December 31, 2022 this TIF has expired but will remain open for several years should there be any tax appeals.
- **Impact Fee:** This fund accounts for all impact fees charged to developers to offset costs of construction.
- **Project Fund:** This fund accounts for the activity associated with a variety of infrastructure installations and improvements.
- **Park Improvement Fund:** This fund accounts for funds used for improvements to the public park system. Sources of funding are impact fees, grants, and transfers from the Non-Home Rule Sales Tax Fund.
- **New Building Fund:** This fund accounts for capital projects associated with the acquisition and construction of new Village buildings and facilities.
- **Public Building 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, Public Works Building, and the Parks Building.
- **Technology Enhancements for Police and Fire Fund (TEPF):** This fund accounts for monies used to offset improvements to the Police and Fire Departments' technology infrastructure. These specialized pieces of equipment or services represent locally initiated improvements as well as federal and state mandates, both funded and unfunded.

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.

PROPRIETARY FUNDS

These funds are used to account for a government's business-type activity. They are accounted for on the accrual basis of accounting. Revenues and expenses are recognized when they occur, regardless of the related cash flows.

Budgets are prepared on the accrual basis except for the following items: depreciation, amortization, or accrued vacation pay are not budgeted; capital assets and principal payments on bonds are budgeted as expenditures.

Enterprise Funds

- **Utility Fund:** This fund is used to account for the operation and maintenance of the waterworks and sewage activities of the Village. The Village owns and operates its own wastewater treatment plant. Water is purchased from the Central Lake County Joint Action Water Agency (CLCJAWA).
- **Stormwater Sewer Fund:** This fund is used to account for the operation, capital improvement, and maintenance of the Village's stormwater sewer system. The primary operating revenue in this fund is the stormwater sewer utility fee that is assessed on all properties within the Village.

Internal Service Funds

These funds account for the financing of goods or services provided by one department to other departments of the Village.

- **Vehicle Maintenance & Replacement Service Fund:** This fund accounts for the maintenance, repair, and replacement of all Village vehicles. Funding is provided through the individual departments that utilize Village vehicles and related services.
- **Technology Equipment and Replacement Service 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-sponsored pension plan for sworn police employees.
- **Fire Pension Fund:** Accounts for revenues and expenditures associated with the Village-sponsored 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, 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.



DONNA JOHNSON
MAYOR

HART M. PASSM
VILLAGE ATTORNEY

FINANCIAL POLICIES

FINANCIAL MANAGEMENT POLICIES

The Village of Libertyville's 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 a Moody's Investors Service bond rating of 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 a service.
- The Village will review fees/charges annually.
- One-time revenues will be used only for one-time expenditures.
- All revenue forecasts shall be conservative.

Cash Management

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

Debt Policies

- The Village will not issue notes/bonds to finance operating deficits.
- The Village will publish and distribute an official statement for each bond issue.
- The Village will levy a tax sufficient to retire general obligation debt. Taxes will be abated for general obligation debt where an alternate revenue source is pledged.
- The Village will maintain debt retirement reserves as established in bond ordinance covenants.
- The Village will maintain existing balances in its enterprise funds 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 unassigned fund balance in all funds on an annual basis based on current and anticipated needs.
- The Village will maintain an unassigned General Fund fund balance in accordance with the policy approved by the Village Board. The reserves will be equal to 17% of operating expenditures plus 60% of the prior three-year sales tax revenue average.

Operating Budget Policies

- Current operating 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 Distinguished Budget Presentation Award 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 audit of the Village's financial statements and will publicly issue an opinion that will be incorporated in the Comprehensive Annual Financial Report.
- Full disclosure will be provided in the Village's financial statements and bond representations.
- The Village will annually submit documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting from the 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 appropriate agencies.



**VILLAGE OF LIBERTYVILLE
BUDGET CALENDAR
Fiscal Year 2026-2027 (FY 2027)**

July 2025			
Completed	Responsibility	Action	Due Date
	Finance Department	Begins to prepare Budget Calendar	July 1
	Finance Committee	Review Draft Budget Calendar	July 15
August/September 2025			
Completed	Responsibility	Action	Due Date
	All Departments	Discuss Fee and Fines (at staff meeting)	August 5
	Finance Department	Finalize Fee and Fine Recommendations	September 30
October 2025			
Completed	Responsibility	Action	Due Date
	Finance Department	Tax Levy Recommendation	October 1 - October 10
	Finance Department	Prepares Five-Year Forecast	October 1 - October 31
	All Departments	Departments can begin entering capital projects in software	October 1
	Finance Committee	Review Draft Tax Levy & Fee and Fine Recommendation	October 21
November 2025			
Completed	Responsibility	Action	Due Date
	Finance Department	A notice is placed in the 11/7 edition of the Daily Herald indicating a public hearing on the tax levy will take place on 11/25	November 3
	All Departments	Capital due to Finance	November 3
	Committee of the Whole	Five-Year Forecast and Tax Levy Discussion - 6 p.m.	November 11
	Finance Department	Capital needs/funding review with departments	November 11-November 14
	Finance Department	Access to BS&A made available for data entry - Projections (FY 26) and Requested Budget (FY 27)	November 24
	Village Board	Tax Levy Public Hearing - 7 p.m.	November 25
December 2025			
Completed	Responsibility	Action	Due Date
	Committee of the Whole	FY 2026 Capital Project Funding Meeting - 5:30 p.m.	December 9
	Village Board	Tax Levy Adoption - 7 p.m.	December 9
	Finance Department	Operating budget requests and FY 2025-26 year-end operating projections due to Finance Department. BS&A budget entry closed	December 22
	Finance Department	Finance staff enters proposed FY 2026-27 payroll for departments	December 29
January 2026			
Completed	Responsibility	Action	Due Date
	Village Administrator & Finance Director	Reviews operating budget and cash flows	January 5
	Finance Department	Prepares reports and handouts for Department Head meetings	January 9
	All Departments	Administrator and Finance Director meets with Department Heads to review proposed budgets. Updated goals/performance measures due prior to budget meetings.	January 12-January 16
	Village Administrator & Finance Director	Budget numbers finalized	January 27
February 2026			
Completed	Responsibility	Action	Due Date
	Finance Department	A notice is placed in the 2/6 edition of the Daily Herald indicating a public hearing on the budget will take place on 3/10	February 2
	Finance Department	Prepares budget document, exhibits, appendix and paginates document. Copies of proposed budget are distributed to the Village Board	February 10
	Village Board & Village Administrator/Finance Director	One-on-One meetings with Trustees and Village Administrator/Finance Director to discuss the budget document	February 16-February 20
	All Departments	Department budget dry-run presentation for Budget Workshop	February 24 - February 27
	Village Board & All Departments	Budget Workshop - 8 a.m. Start	February 28, 2026
March 2026			
Completed	Responsibility	Action	Due Date
	Village Board & All Departments	Budget Workshop (continued, if needed) - 6:00 p.m. Start	March 3
	Village Board & Village Administrator/Finance Director	Closed session to review personnel - After Budget Workshop meeting	March 3
	Village Board	Public Hearing on the Budget (Agenda materials due 3/17)	March 24
April 2026			
Completed	Responsibility	Action	Due Date
	Finance Department	Post compensation package for each IMRF employee and compensation exceeding \$150,000 on Village website. Required to post at least six (6) days before budget approval.	April 1 (or earlier)
	Finance Department	Final approved budget document distributed to staff and Village Board	April 8
	Village Board	Budget approved by ordinance (Agenda materials due 4/8)	April 14
	Village Board	Fee ordinance approved (Agenda materials due 4/8)	April 14
May 2026			
Completed	Responsibility	Action	Due Date
	Finance Department	File budget with Lake County (within 30 days of passage)	May 1

Revised: 12/16/2025



Village of Libertyville Five-Year Financial Plan

Fiscal Years 2027 – 2031

EXECUTIVE SUMMARY

Each year, the Village Board conducts a comprehensive review of five-year General Fund financial projections as part of the annual budget preparation process. This proactive practice enables the Village to anticipate and plan for economic trends that may affect revenues and expenditures. By carefully monitoring these factors, the Board helps ensure the Village's long-term financial stability while continuing to meet community needs.

The Financial Plan for Fiscal Year (FY) 2026-27 through FY 2030-31 provides a forward-looking, five-year outlook based on the most current and reliable data available at the time of preparation. At this stage, departmental draft budget requests for FY 2026-27 have not yet been submitted.

Development of the Financial Plan incorporates several key considerations, including current economic conditions, Village financial policies, applicable regulations, and any known fiscal impacts from the State of Illinois and the federal government. Core assumptions underlying the Five-Year Financial Plan include projected rates of general inflation, personnel-related cost increases (such as wages, benefits, and training), interest rates, and anticipated growth in sales tax revenues—the Village's primary funding source.

As of the date of this report, the recent federal government shutdown has delayed most U.S. economic data releases. The September Consumer Price Index (CPI) remains the only major indicator published by the Bureau of Labor Statistics during this period. Inflation rose less than expected, reinforcing market expectations for continued Federal Reserve rate cuts through 2026. Gasoline prices increased 4.1%, while food cost pressures eased, clothing prices remained elevated, and housing-related inflation showed signs of moderating. Future inflation data will be monitored closely for potential impacts from new tariffs and the ongoing government shutdown.

At the state level, it's important to note that at the state level, Governor J.B. Pritzker issued Executive Order 2025-5 on September 23, 2025. This order directs state agencies to review their Fiscal Year 2026 budgets and set aside 4% in reserve. One of the reasons cited for this action is that economists have warned of a potential economic slowdown following the August 2025 jobs report from the Bureau of Labor Statistics (BLS), which showed that employers nationwide added only 22,000 jobs and that the national unemployment rate rose to its highest level since 2021.

Based on what we know today, the Five-Year Financial Plan for 2027-2031 is built on the following general assumptions:

- CPI for 2025 Extensions (property taxes payable in 2026) – 2.9%, including new growth; CPI for all future years – 2.5%
- The forecast projects that we will continue the trends that we have seen over the past years with an increase in sales from online and automotive purchases. Sales tax has been adjusted to increase 4% in FY 2026-27, with an increase of 3.0%-3.5% for the remaining years. ***It's important to note that the adjusted 4% increase for FY 2026–27 will be reviewed and revised if economic conditions begin to decline over the next several months.***
- Receipts from the non-home rule sales tax, are projected using the same assumptions as the growth in general sales tax receipts, however, they are not included in the charts below. Non-Home Rule Sales Tax is accounted for in its own separate Fund.

- Use Tax is owed when tangible personal property is purchased from outside the state and brought into the state for use, storage, or consumption. If state sales tax was not paid at the time of purchase, the purchaser is responsible for reporting and paying Use Tax. The State collects this tax and distributes a portion to municipalities on a per capital basis. This source of revenue is subject to decisions of individual business owners to self-report sales taxes.

The forecast assumes that the Village will receive \$188,366 in use tax in FY 2026-27 and the forecast includes annual decreases of 3.5% per year, with the anticipation that this revenue will be eliminated as sales tax revenue increases as a result of the Leveling the Playing Field for Illinois Retail Act and recent legislation passed by the State of Illinois in 2025.

- Inflation represents the increase in the cost of goods and services and is commonly measured by the Consumer Price Index (CPI). It affects most expenditure categories. For the purposes of this report, inflation for the purchase of goods and services, as well as operational and contractual services, is forecasted to be between 2.5% and 4.0%.
- The personnel/benefit inflation factor reflects normal, expected increases in the overall cost of employing staff — not just wage increases. This includes cost-of-living adjustments that are already built into union contracts, as well as increases in health insurance benefits, training, and merit adjustments for employees who have not yet reached the top of their pay range. These are planned, predictable costs that help the Village retain a qualified workforce and remain competitive in the job market. For FY 2026–27, this total increase is projected at 5.0%, then returning to a more typical 4.0% annually thereafter.

Revenue assumptions are conservative in nature because they assume that the Village’s most significant expenditures (those related to Salaries & Wages, Fringe Benefits, and Operating Expenditures) grow annually at a higher rate than the Village’s revenue sources, (whether property tax or non-property tax revenues).

This approach enables the Village Board and other relevant stakeholders to make proactive, rather than reactive, decisions for municipal operations. The conservative nature of Village assumptions allows for the accumulation of fund balance when revenues exceed expectations or expenses come in less than budgeted amounts. The Village Board and staff strive to achieve a careful balance between being overly conservative, potentially necessitating cuts to programs, and overextending Village resources. This approach has proven successful in recent years, as fund balances have increased while still maintaining core municipal services.

ECONOMIC OUTLOOK

Despite the many challenges presented in recent years, the Village remains in a very strong financial position, as evidenced by the continued performance of some of the Village's largest revenue sources and responsible management of fund reserves.

Like any document that projects revenues and expenditures, unanticipated issues will arise that may either positively or negatively impact the numbers presented in this document. These initial projections are based on information available today, understanding that projections may change based on a variety of factors, including shifts in the national or local economy, or new federal or state legislation. Anticipated interest rate cuts may boost consumer spending, a trend that staff will monitor closely.

In previous years, the Illinois General Assembly has undertaken several cost savings measures during their own budget process that negatively impacted revenue sharing with municipalities. Most notably of these measures were decreases in the amount transferred to the Local Government Distributive Fund (LGDF), which remains at 6.47%, short of the 10% sharing that existed prior to January 2011, in addition to several introductions of bills aimed at Public Safety Pensions.

On a local level the Village continues to experience upward pressure on wages. As these trends continue, strategically planned spending and maintaining flexibility in planning infrastructure projects becomes increasingly important to ensure that the Village can adapt to the ever-changing economic environment.

As outlined earlier, these initial estimates are derived from the best information presently available and may be adjusted in response to changes in economic conditions or new legislative actions at the federal or state level. ***This Financial Plan has been updated since being presented to the Village Board in November 2025.***

REVENUE TRENDS

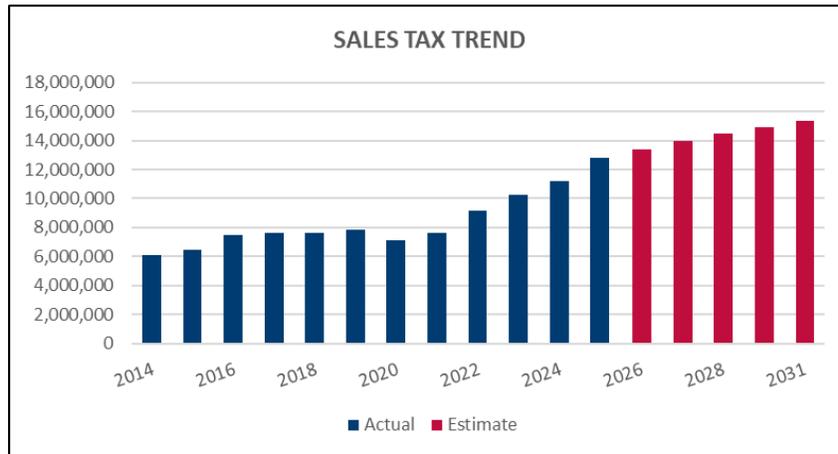
MUNICIPAL SALES TAX

Since 1935, the State of Illinois has collected a retailer's occupation tax (sales tax). The current sales tax rate for general merchandise is 7.0% of purchase price. Of this rate, 5.0% is retained by the State, 1.0% is distributed to the Village, 0.25% is distributed to Lake County and 0.75% is used for mass transit. Sales tax receipts generally account for 29%-33% of General Fund revenues.

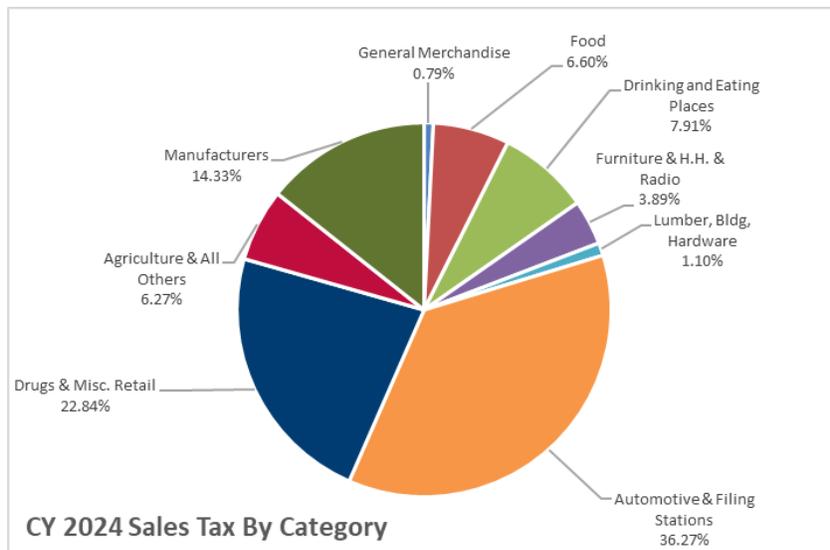
The Village relies heavily on sales tax as a revenue source to the General Fund. These funds are critical in maintaining essential services such as public safety, infrastructure maintenance, recreation and community development programs. Therefore, it is important that the Village be able to forecast potential economic downturns that may affect sales tax revenue.

The Plan projects that FY 2025-26 will continue the trends that we have seen over the past year with increased sales from online purchases. It is estimated that the Village will receive \$12,783,006 in sales tax at the close of the current fiscal year. Sales tax is received on a monthly basis but represent collections that took place three months prior. Since the implementation of *the Leveling the Playing Field for Illinois Retail Act* in 2021, local sales tax collections have grown steadily, while use tax revenue has begun declining. To mitigate future risks from potential economic slowdowns, the Village utilizes conservative projections and maintains adequate fund balances to ensure service continuity.

The charts below show the history as well as the projections for growth of sales tax.



The chart below shows Sales Tax by Category for Calendar Year 2024. While we saw a \$805,093 revenue decrease in automotive & filing station in calendar year 2024, this category still makes up 36.2% of the sales tax revenue.



NON-HOME RULE SALES TAX

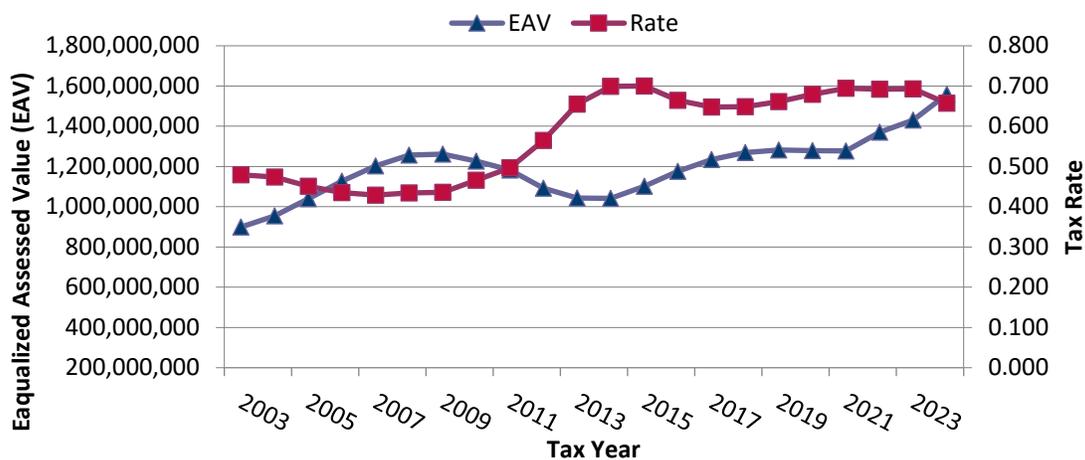
The Village also imposes a 1.5% local non-home rule sales tax which is collected by the State and accounted for by the Village in funds dedicated to supporting capital projects. On March 17, 2020, the residents of the Village of Libertyville voted in favor of enacting a non-home rule sales tax of 1%. The Village Board committed to utilizing two-thirds of annual non-home rule sales tax revenue to offset the cost of supporting capital projects and general infrastructure improvements. The remaining one-third is transferred to the General Fund annually as an operating revenue replacement for the Places for Eating Tax which was repealed on April 30, 2020.

To establish a dedicated funding source for the replacement of aging Village buildings, the Village Board approved an ordinance enacting a special non-home rule sales tax at a rate of 0.5% effective January 1, 2023. This special non-home rule sales tax is expected to generate \$2.0 million per year and has the capacity to support debt issuance to fund a significant portion of the contemplated projects. This portion of non-home rule sales tax revenues are accounted for in its own Fund (*Non-Home Rule Sales Tax Fund*).

PROPERTY TAX

As a non-home rule community, the Village is subject to the Property Tax Extension Limitation Law (PTELL) as dictated by the State of Illinois. The statute limits the increase in the amount of property taxes extended (for capped funds) to the annual change in the applicable Consumer Price Index (CPI) or 5%, whichever is lower. The General Fund 2025 tax levy (for collection in CY 2026) can increase by 2.9% plus new growth.

A review of the Village’s Equalized Assessed Value (EAV) and tax rate extension is shown in the graph below. After dipping for five years, EAV improved significantly by 5.78% in tax year 2015. The growth trend continued in tax years 2016–2019 but dropped 0.33% in levy year 2020. A further drop was experienced in 2021 of 0.12%, yielding an EAV of \$1,276,670,658. According to projections released by the Lake County Assessor, EAV growth in Tax Year 2025 (payable in 2026) is expected to increase by 2.3% (from \$1,558,544,512 to \$1,594,950,214).



The pension funds' levies are subject to PTELL and historically tend to absorb most of the annual increases afforded by the change in CPI and new property. The amounts that the Village is required to levy for these funds are established by actuarial valuations on an annual basis, subject to several variables. Based on investment earnings, mortality assumptions, and payroll growth updates, the actuary's calculated recommended contribution for Fiscal Year 2026–27 (to be levied for Calendar Year 2025) is \$3,257,723 for the Police Pension Fund, and the Firefighters' Pension Fund recommended contribution is \$2,623,886. This is based on the Public Safety Pension Funds achieving 100% funding by 2040.

At the October 21, 2025 Finance Committee meeting, the Committee reviewed several alternatives and recommended levying at the actuarially recommended contribution levels for both the Firefighters' Pension Fund and Police Pension Fund. The Village can leverage excess investment income and draw down fund balance to cover the delta (\$1,243,646) between 90% and 100% pension funding for the upcoming year. The Committee supported staff's recommendation to consider a tax levy that includes the 2.9% PTELL CPI allowance, new property recapture, and 100% funding by 2040.

Investment Income History:

- **FY 2023–2024:** \$1,451,778 (budgeted \$200,000)
- **FY 2024–2025:** \$1,368,878 (budgeted \$300,000)
- **FY 2025–2026:** Projected \$1,280,122 (budgeted \$500,000)

The Village levies two funds that are not subject to PTELL. These include tax dollars used to pay the debt service on the Village's general obligation bonds (where previously authorized by referendum) and the Special Recreation levy. The latter is a State statute allowing for the imposition of a non-PTELL tax rate for special recreation purposes. The Village utilizes this levy fund to pay for its membership in the Special Recreation Association of Central Lake County (SRACLC) as well as to make ADA-compliant improvements to playgrounds throughout the community.

Property tax dollars are divided among multiple taxing bodies that provide essential services residents use every day, including schools, libraries, fire protection, and more. The Village of Libertyville receives approximately 9% of the property tax collected. These taxes are used to support the day-to-day operations of the Village, fund public safety pensions, and make previously committed debt service payments. Village water, sewer, and storm sewer operations are supported through their own user fees.

Property tax bills paid by residents and businesses are divided among several taxing districts, including the County, Township, Library, Schools, and other taxing bodies. Libertyville's tax rate remains relatively low compared to surrounding communities when comparable services are included in the calculation.

As shown in the chart below, what a Libertyville resident pays in property taxes for full traditional municipal services is low versus other communities in the region.

LEVY YEAR 2024 TAX RATES

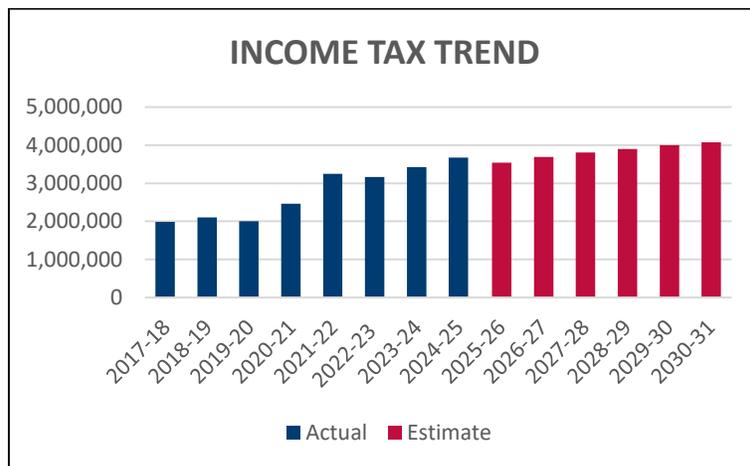
Community	Village Rate	Fire District	Park District	Total Tax Rate	Tax Paid on a \$500,000 Home
Deerfield	0.767110	0.708635	0.616976	2.092721	\$3,488
Round Lake Beach	0.621621	0.829621	0.575625	2.026867	\$3,378
Mundelein	1.390883	-	0.455215	1.846098	\$3,077
Grayslake	0.498814	0.776920	0.437229	1.712963	\$2,855
Barrington	0.519035	0.485735	0.669993	1.674763	\$2,791
Antioch	0.865427	0.726621	-	1.592048	\$2,653
Lake Forest	1.503502	-	-	1.503502	\$2,506
Highland Park	0.851923	-	0.571871	1.423794	\$2,373
Lindenhurst	0.286433	0.676139	0.377128	1.339700	\$2,233
Buffalo Grove	0.797680	-	0.496924	1.294604	\$2,158
Lake Bluff	0.735153	-	0.488114	1.223267	\$2,039
Lincolnshire	0.290000	0.846420	-	1.136420	\$1,894
Vernon Hills	-	0.632745	0.459718	1.092463	\$1,821
Libertyville	0.657218	-	-	0.657218	\$1,095
Gurnee	-	-	0.487849	0.487849	\$813

ILLINOIS INCOME TAX

Income Tax is collected by the Illinois Department of Revenue and a portion is shared with municipalities through the Local Government Distributive Fund (LGDF) based on its proportion of the total state population. A bill was introduced in Calendar Year 2023 to restore municipalities’ full historical share of LGDF (it was originally 10% until 2011), however it failed to gain traction with the State legislature.

Upward pressures on wages have had a positive impact on this revenue source in the current year. It is projected that the Village will receive \$3,269,963 in income tax by the end of Fiscal Year 2025-26. Based on data through July and revised corporate profits forecasts, the Illinois Municipal League (IML’s) estimates is revised down from \$181.53 to \$180.21 per capita for the remainder of fiscal year 2026.

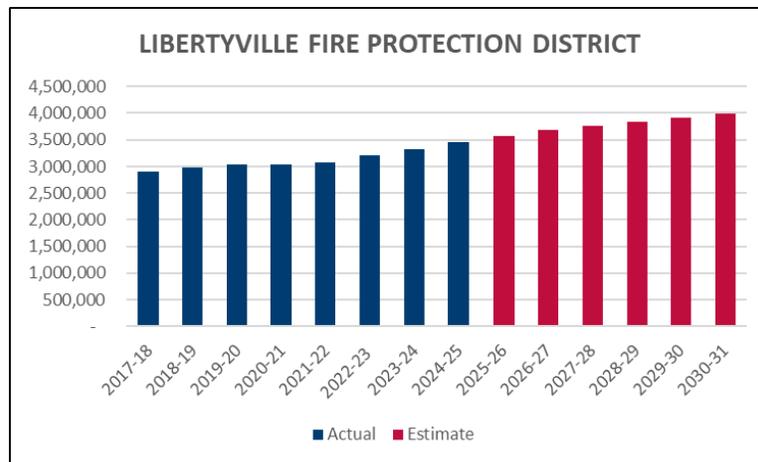
Trends in income tax receipts have remained relatively stable, however, we continue to monitor this closely in accordance with the State’s future budget discussions. The history of this revenue source is reflected in the chart below.



LIBERTYVILLE FIRE PROTECTION DISTRICT

As part of an agreement to provide fire and paramedic services to the Libertyville Fire Protection District (LFPD), the Village contract limits annual increases to the lower of 40% of the Fire Department budget or an increase to the consumer price index (CPI) used in the tax cap calculation with a ceiling of 4% (or if the CPI is below 2%, the increase is half the difference between the CPI and budget increase). The Village is also allowed to bill the Fire District residents for ambulance service.

For FY 2026-27, revenue growth is projected at 2.9%. Revenue growth in FY 2026-27 and beyond is projected at 2.0% annually. The history of this revenue source is reflected in the chart below:



LICENSES, FEES AND OTHER

Most licenses, fees, and other revenues are expected to increase modestly (2% - 3%) each year over the next five-year period, based on historical trends and anticipated future growth. Ambulance billing revenue is projected to continue to increase in FY 2026-27 and beyond due to the Village's participation in the GEMT (Ground Emergency Medical Transportation) program by 3.0% annually. Additionally, Recreation and Swimming fees are projected to perform well in FY 2025-26. It is expected that these revenues will continue to strengthen in future years.

GRANTS

Over the past few years, our staff has effectively pursued and obtained grant funding for various projects in the Village. For Fiscal Year 2025-26, the Village is projected to receive \$125,000 in grant funding within the General Fund, which has been designated for initiatives such as highway safety improvements.

INTEREST

Revenue from investment earnings depends on several factors, including interest rates, the makeup of the investment portfolio, and available cash flow. Because public funds must be invested in low-risk instruments as required by law, potential investment returns are typically lower than what an individual investor might earn. Recent increases in Federal Reserve interest rates have allowed the Village to earn

higher returns on its fixed-income investments. However, this growth is not expected to continue, as interest rates are anticipated to decline once inflation stabilizes.

EXPENDITURE TRENDS

SALARIES

Salaries includes personnel costs for the majority of full-time and part time/seasonal employees in the workforce. Payroll salary expenses are assumed to increase 5.5% in Fiscal Year 2026-27 and 3% for all employees each year thereafter based on market data. **This is a blended total increase of all salary increases, including steps for our bargaining unit**, as well as an allowance for retirements, which typically result in a new employee being hired at a lower rate. This also includes the potential for up to 2% merit for non-union employees.

The police patrol, police sergeants, firefighter/paramedic, and Public Works union contracts include annual pay adjustment increases that are known to management for the length of their contracts. For non-union employees, administration typically recommends an annual pay adjustment amount to the Village Board that commensurate with the economic environment and comparable communities. A placeholder for a merit increase for non-union employees has been included. This figure is a placeholder only and is subject to a variety of factors.

During the upcoming budget presentation, we will discuss any potential staffing changes.

EMPLOYEE BENEFITS

Employee benefits refer to the costs to the Village as an employer to provide various benefits. Benefit costs include Social Security and Medicare, pension contributions, health, dental and employer paid life insurance. Due to required funding levels in the pension funds and trends in health insurance premiums, benefits are projected to increase approximately 3.0% in fiscal year 2026-27 and 2.5%-3.0% per year after.

CONTRACTUAL, UTILITIES, COMMODITIES AND REPAIR/MAINTENANCE EXPENSES

The Village projects a growth of 2.5% to 4.0% in expenses related to contractual services, utilities, commodities, and repair/maintenance. This increase is attributed to rising costs across these categories, reflecting current economic trends and inflationary pressures.

CAPITAL AND TRANSFERS

Major capital improvements are budgeted in capital improvement funds. While there was historically a minor level of capital expenditures budgeted in the General Fund, such expenses are now primarily the scope of the capital improvement funds which are funded from non-home rule sales tax revenues. **As part of this year's financial planning, staff is also recommending an additional transfer into the Project and Public Building Fund to help support upcoming capital projects.**

Transfers are classified as operating transfers or capital transfers. Operating transfers are generally recurring transfers such as the General Fund department contributions to the Technology Equipment and Replacement Service Fund (TERF). Capital transfers are more strategic in nature and budgeted at the fund level. These types of transfers are discretionary based upon policy direction provided by the Board and primarily fund capital improvements accounted for in one of the Village's capital project funds.

The forecast leverages the fund balance reserves that the Village has built over the past several years as the result of revenue increases in sales tax, income tax and grants from the federal government used to offset the cost of capital projects.

The forecast also incorporates several other recurring annual capital transfers, such as:

- Annual transfer to the Vehicle Maintenance/Replacement Fund in the amount of \$1,000,000 for fleet.
- Annual transfer for ADA Recreation Levy to Park Improvement in the amount of \$50,000. This is a passthrough cost from the annual tax levy for special recreation.
- Annual transfer of \$50,000 to the Technology Enhancements for Police and Fire Fund for Public Safety information technology enhancements.

In addition, the forecast includes the annual General Fund debt service subsidy for the Sports Complex debt of \$1,132,180 in Fiscal Year 2026-27, which will mature in 2030. The financial plan estimates that the Village's General Fund will be above its fund balance policy amount at the end of Fiscal Year 2026-27.

As noted in the past, the Village does forecast revenues and expenditures conservatively, so what is being presented in the Five-Year Financial Plan is a relatively modest increase in revenues. However, it is important to avoid overextending Village resources, particularly during times of economic uncertainty.

OTHER FUNDS

STORMWATER SEWER FUND

The Village completed a rate study in 2021 that established stormwater sewer utility rates and cost projections. This study identified funding levels for capital and operations required to maintain and improve the Village’s stormwater sewer system. The rates and costs associated with the utility were projected out for 15 years.

Based on the Master Stormwater Management Plan, over the next 13 years, the Village is estimated to spend approximately \$32 million in remaining recommended stormwater capital improvements. The study projected the issuance of eight alternative revenue bonds. The current bi-monthly stormwater charges are \$17.00 per ERU and \$17.00 per IDF.

UTILITY FUND

The Village completed a rate study in early 2025 to ensure that its water and sanitary sewer rates were adequately structured to offset future capital improvements and operations and maintenance expenses.

The study recommended annual rate increases for water service and sanitary sewer services as illustrated in the chart below:

Recommended Water and Sewer Rate Increases					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<u>Water Rates</u>					
Fixed Fee	10.0%	10.0%	5.0%	5.0%	5.0%
Tier 1 (0 – 4,000)	10.0%	10.0%	5.0%	5.0%	5.0%
Tier 2 (5,000 – 8,000)	20.0%	20.0%	10.0%	10.0%	5.0%
Tier 3 (9,000+)	25.0%	25.0%	15.0%	10.0%	5.0%
<u>Sewer Rates</u>					
Fixed Fee	10.0%	10.0%	7.5%	5.0%	5.0%
All Volume Rate	10.0%	10.0%	7.5%	5.0%	5.0%

Given the length of time projected in the rate study, the Village considers the study to be in and of itself a financial plan. Therefore, it will not be covered at length in this Plan.

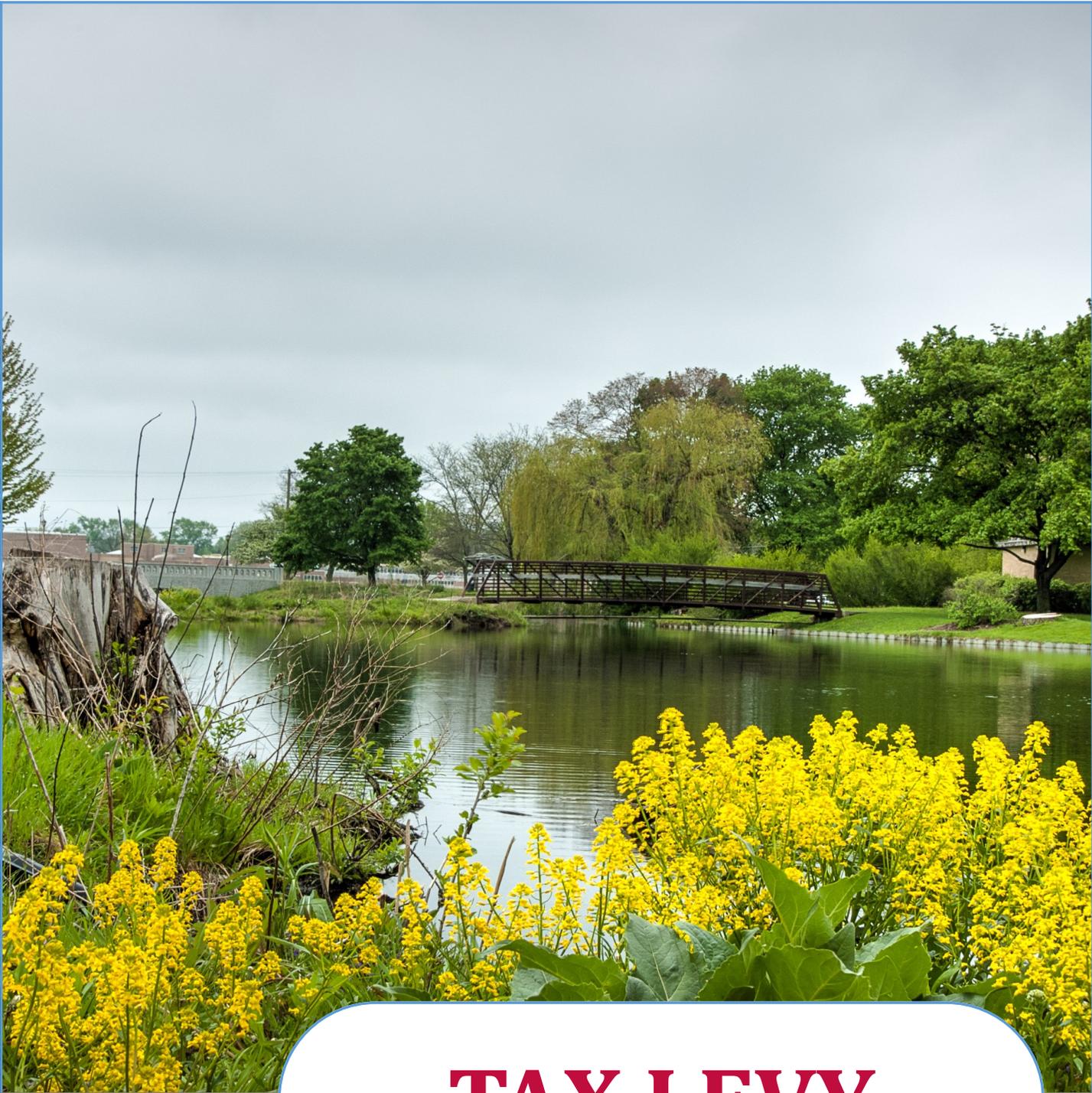
GENERAL FUND FORECAST

Major Assumptions in the Forecast

- Police and Fire Pensions:** The forecast below assumes that the funding for Police and Fire pensions will reach 100% by the year 2040, in accordance with Illinois state statute. This reflects our commitment to ensuring adequate funding levels for these critical retirement benefits and aligns with mandated funding timelines.

In this scenario, expenditures start to surpass revenues in FY 2030-31 (as of 4/30/31), causing the unrestricted fund balance to fall below the required level in FY 2030-31 (as of 4/30/31)

VILLAGE OF LIBERTYVILLE							
PROJECTED SCHEDULES OF REVENUES & EXPENDITURES							
GENERAL FUND							
FOR THE YEARS ENDING APRIL 30, 2026-2031							
	AMENDED BUDGET 2025-2026	PROJECTION 2025-2026	BUDGET 2026-2027	2027-28	2028-29	2029-30	2030-31
REVENUES							
Property Taxes	8,907,751	8,960,780	9,206,168	9,436,322	9,672,230	9,914,036	10,161,887
Sales Tax	10,946,621	12,783,006	13,294,326	13,759,628	14,172,416	14,455,865	14,744,982
Income Tax	3,542,810	3,269,963	3,694,305	3,805,134	3,900,263	3,997,769	4,077,724
Illinois Use Tax	738,000	186,745	174,660	168,547	162,648	156,142	149,896
Other Taxes	1,400,198	1,229,873	1,300,000	1,326,000	1,352,520	1,379,570	1,407,162
Licenses and Permits	1,440,000	1,608,642	1,857,800	1,904,245	1,951,851	2,000,647	2,050,664
Charges for Services	8,264,678	8,421,426	8,576,915	8,748,453	8,923,422	9,101,891	9,283,929
Grants	100,000	125,000	100,000	75,000	50,000	50,000	50,000
Recreation Fees	1,162,240	1,300,249	1,289,616	1,321,856	1,348,294	1,375,259	1,402,765
Fines and Forfeitures	415,000	591,513	555,000	571,650	588,800	606,463	624,657
Interest	500,000	1,280,122	500,000	300,000	200,000	100,000	75,000
Other Revenues	1,033,000	207,301	50,000	51,000	51,510	52,025	52,545
Transfers In	1,148,657	1,148,657	1,183,117	1,224,526	1,261,262	1,292,793	1,318,649
Total Revenues	39,598,955	41,113,277	41,781,907	42,692,362	43,635,215	44,482,462	45,399,860
EXPENDITURES							
Salaries	17,849,120	17,845,255	18,816,237	19,757,049	20,547,331	21,369,224	22,223,993
Benefits	8,815,795	8,817,013	10,736,696	9,257,864	9,535,600	9,821,668	10,116,318
Contractual	4,134,176	4,102,513	4,948,465	5,096,919	5,249,827	5,407,321	5,569,541
Utilities	317,018	304,239	317,633	327,162	335,341	343,725	352,318
Commodities	2,308,554	2,338,347	2,561,131	2,637,965	2,717,104	2,785,031	2,854,657
Capital	83,892	54,101	54,500	55,863	57,259	58,691	60,158
Repairs & Maintenance	2,674,770	2,589,848	2,736,152	2,804,556	2,874,670	2,946,536	3,020,200
Operating Transfers	1,233,202	1,233,202	1,245,464	1,252,943	1,600,753	1,613,833	1,609,321
Operating Expenditures	37,416,527	37,284,518	41,416,278	41,190,320	42,917,884	44,346,029	45,806,505
Net Operating Income	2,182,428	3,828,759	365,629	1,502,042	717,332	136,433	(406,645)
Capital Transfers	6,088,000	7,226,611	3,100,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Expenditures	43,504,527	44,511,129	44,516,278	43,190,320	44,917,884	46,346,029	47,806,505
Surplus/(Deficit)	-3,905,572	-3,397,852	-2,734,371	-497,958	-1,282,668	-1,863,567	-2,406,645
Unrestricted Fund Balance May 1	28,082,007	28,082,007	24,684,155	21,949,784	21,451,826	20,169,158	18,305,591
Unrestricted Fund Balance April 30	24,176,435	24,684,155	21,949,784	21,451,826	20,169,158	18,305,591	15,898,946
Fund Balance Requirement	13,829,654	13,829,654	14,001,651	14,442,390	15,412,226	15,784,099	16,264,688



TAX LEVY



VILLAGE OF LIBERTYVILLE 2025 TAX LEVY INFORMATION

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. As required, the 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 property taxes are utilized by the Village, along with other revenue sources, to fund a portion of the Village's budget.

The Village's 2025 tax levy will be incorporated in the property tax bills property owners receive in 2026 and will be collected between June and October of 2026. These funds will be used by the Village to fund a portion of the 2026-27 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, who then determines the "tax rate" needed to raise the dollars levied by the Village. The Village levies in dollars rather than a specific tax rate. As a result, the Village does not receive any additional dollars if the assessed valuation of property in the Village increases or decreases. Rather, the amount of the Village tax levy remains the same and is spread over a greater or lesser total assessed valuation of property (which results in a decrease or increase in the actual Village tax rate). The 2025 total equalized assessed valuation is expected to increase approximately 2.3%, which should moderate the increase in the actual tax rate since the dollar amount of the levy is spread over a larger assessed valuation.

The timing of the determination of the tax levy amount creates a challenge because it occurs prior to the preparation of the annual budget, the period during which the funds will be used. However, the Village Board and staff utilize a five-year financial plan that guides the preparation of the Budget.

The property tax rate is determined by the Lake County Clerk and appears on a property owner's property tax bill. The tax rate is applied to a property's assessed valuation, which determines the amount of money the taxpayer pays to the Village of Libertyville and other taxing districts. 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 2025 Village Tax Levy

After reviewing several options, the Village Board is considering a 2025 net tax levy in the amount of \$10,477,398 (after abatements) which would include a levy of \$238,204 for the Village's payment to the Special Recreation Association and ADA playground improvements. Legislation was passed in 2003 which allowed this portion to be levied outside the tax cap. This net proposed tax levy represents a 2.46% increase over the extended 2024 Village property tax levy of \$10,225,972. Village staff anticipates that

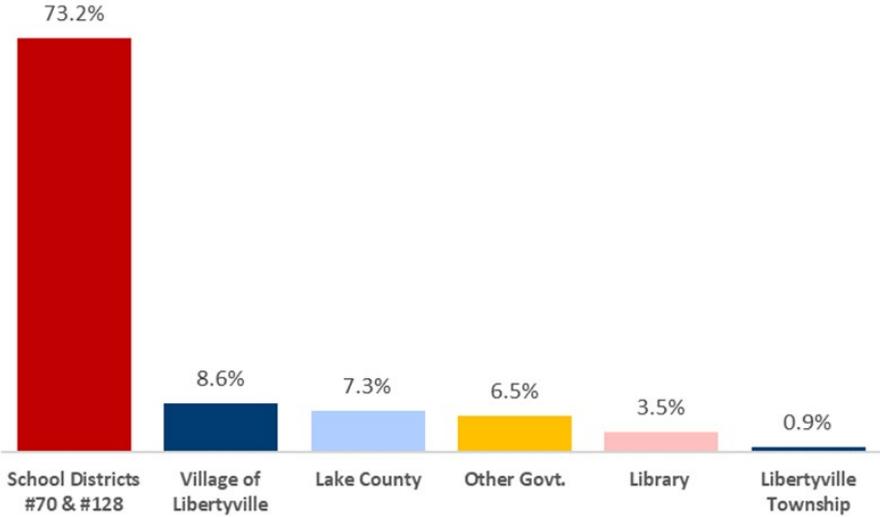
the estimated 2025 levy will result in a property tax rate of 0.656911. The tax levy includes funding for repayment of the voter-approved road bonds that were issued in 2014 and 2015.

In attempting to determine the 2025 property tax levy, the Village Board has taken the following items into consideration:

- An increase of approximately 2.3% in the equalized assessed valuation of property within the Village (based on preliminary information provided by the Lake County Assessor)
- New growth being added to the tax rolls estimated at \$5,680,203
- The Property Tax Extension Limitation Law (PTELL) CPI allowance of 2.9% for Tax Year 2025
- Actuarial Recommended Contribution increases in contribution levels to the Police and Fire Pension funds; and
- A desire to maintain General Fund fund balances according to the Fund Balance Policy and to maintain current service levels to Village taxpayers

Distribution of Your Property Tax Dollars

The Village of Libertyville is only one of many governmental taxing agencies that 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 8.6% (based upon representative 2024 tax rates). Taxes for the other taxing bodies are distributed directly to them by the Lake County Treasurer. The Village does not have any input or decision-making authority on the amount of taxes levied for these other taxing bodies.



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 2024 Village tax levy, the following comparison illustrates the impact of the 2025 levy and the amount of tax a Libertyville property owner will pay to the Village of Libertyville:

IMPACT ON A LIBERTYVILLE HOMEOWNER
 (Assumes a 2.3% increase in the Equalized Assessed Valuation)
 EAV is Approximately 1/3 Market Value

	2024 Home Value	2024 EAV	2024 VILLAGE TAX	2025 Estimated EAV	2025 EST TAX	DOLLAR INCREASE
MAXIMUM LEVY ALTERNATIVE 2.9% CPI GROWTH AND NEW GROWTH	\$500,000	\$166,667	\$1,112	\$170,560	\$1,120	\$8

The total CPI allowance under the Property Tax Extension Limitation Law (PTELL) for tax year 2025 (payable in 2026) is 2.3%. An average homeowner in Libertyville is expected to experience a \$8.00 increase in the Village portion of their property tax bill.

The Village of Libertyville has a favorable tax rate in comparison to surrounding communities. The following table compares Libertyville’s 2024 tax rate (taxes paid in 2025) to neighboring towns, noting that several communities have a separate park and/or fire protection district. Also shown is the amount of property taxes paid for Village services on a property with a value of \$500,000. The Village of Libertyville’s tax rate continues to be one of the lowest in the surrounding communities.

LEVY YEAR 2024 TAX RATES

Community	Village Rate	Fire District	Park District	Total Tax Rate	Tax Paid on a \$500,000 Home
Deerfield	0.767110	0.708635	0.616976	2.092721	\$3,488
Round Lake Beach	0.621621	0.829621	0.575625	2.026867	\$3,378
Mundelein	1.390883	-	0.455215	1.846098	\$3,077
Grayslake	0.498814	0.776920	0.437229	1.712963	\$2,855
Barrington	0.519035	0.485735	0.669993	1.674763	\$2,791
Antioch	0.865427	0.726621	-	1.592048	\$2,653
Lake Forest	1.503502	-	-	1.503502	\$2,506
Highland Park	0.851923	-	0.571871	1.423794	\$2,373
Lindenhurst	0.286433	0.676139	0.377128	1.339700	\$2,233
Buffalo Grove	0.797680	-	0.496924	1.294604	\$2,158
Lake Bluff	0.735153	-	0.488114	1.223267	\$2,039
Lincolnshire	0.290000	0.846420	-	1.136420	\$1,894
Vernon Hills	-	0.632745	0.459718	1.092463	\$1,821
Libertyville	0.657218	-	-	0.657218	\$1,095
Gurnee	-	-	0.487849	0.487849	\$813



PERSONNEL



Village of Libertyville Compensation Policy

MISSION STATEMENT

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

COMPENSATION POLICY

The Village recognizes that effective employees are an essential component of excellent and quality services to members of the community and commits to having and supporting the highest quality staff. As a result, Village employees are recognized and rewarded appropriately for their contributions to providing these services. In order to support the Village's top priorities, employee compensation must be externally competitive and internally equitable within the boundaries of financial feasibility.

To ensure that the Village's resources are used effectively and efficiently, the Village supports a compensation plan that is equitable, competitive and fiscally responsible. It includes the following components:

Equitable

- Salaries for new employees should be established at levels that recognize the individual's skills and experience while considering the salary levels of current employees within the same job title and job classification grades.
- The Village will balance internal equity while recognizing the need for market competitiveness.
- The Village must ensure internal equity by paying employees similarly for comparable work within the parameters of discipline, function, and individual effectiveness.

Competitive

- In order to support the Village's mission statement, the Village must maintain a compensation program that attracts, retains, and rewards a highly qualified and diverse workforce.
- The Village must strive to maintain a competitive position in the job market by setting salaries and benefits at levels competitive with other comparable positions, fields and employers in the Village's various labor markets.
- In order to continue attracting and retaining highly skilled and effective employees, the Village must provide opportunities for growth and career development.

Fiscally Responsible

- The needs of the residents require resources (equipment, infrastructure, and items), which in addition to the support of Village staff (compensation and benefits), deliver services. As a result, the Village must consider market variables and its fiscal health when determining employee compensation.
- The Village strives to provide employees with a competitive and fiscally responsible total compensation package that includes salary and benefits in compliance with applicable rules and laws.
- The Village Board and Administrator will review the total compensation plan periodically to assess market competitiveness and effectiveness.

Performance Assessment & Management

- The Village values excellence in its services to its residents/customers and is committed to creating and maintaining an environment that emphasizes the importance of relating work performance to its mission.
- The Village determines individual employees' compensation reflective of performance and outcomes as documented in performance reviews. This is to encourage higher levels of performance and productivity which will lead to greater organizational effectiveness.

The Village Administrator, or their designee, will be responsible for preparing and administering the compensation plan. The Village Administrator, or their designee, may recommend to the Mayor and Village Board amendments to the compensation policy and plan when appropriate. The Mayor and Village Board retain the right to amend, modify, discontinue or replace the compensation policy and plan.

Note Concerning Employees Covered by a Collective Bargaining Agreement

Employees covered by a collective bargaining agreement are compensated based on applicable State law as codified in the Illinois Public Labor Relations Act (5 ILCS 315) as well as the active collective bargaining agreements between the Village and its represented employee populations. The salaries for these positions on the subsequent charts accompanying this policy are displayed for reference only.

**FULL TIME POSITIONS
FY 2026-2027 BUDGET**

Department	Position	23-24	24-25	25-26	26-27
<u>Administration & Finance</u>					
	Village Administrator	1	1	1	1
	Deputy Village Administrator	1	1	1	1
	Director of Finance	1	1	1	1
	Assistant Director of Finance	1	1	1	1
	Executive Assistant	1	1	1	1
	Accounting Assistant II	2	2	2	2
	Accounting Assistant I	1	1	1	1
	Cashier/Receptionist	0	0	0	0
	Human Resources Manager	0	1	1	1
	Management Analyst	1	0	0	0
<u>Administration & Finance</u>	TOTAL	9	9	9	9
<u>Community Development</u>					
	Director of Community Development	1	1	1	1
	Deputy Director of Community Development	0	0	1	1
	Economic Development Manager	1	1	1	1
	Senior Planner	2	2	1	1
	Planner	0	0	1	1
	Associate Planner	0	0	0	0
	Administrative Assistant II	1	1	1	1
	Administrative Services Coordinator	0	0	1	1
	Building Division Manager	1	1	1	1
	Plan Reviewer	1	1	1	1
	Electrical Inspector	1	1	1	1
	Plumbing & Mechanical Inspector	0	0	0	0
	Building & Compliance Inspector	1	1	1	1
	Permit Clerk	1	1	0	0
<u>Community Development</u>	TOTAL	10	10	11	11
<u>Public Works</u>					
	Director of Public Works	1	1	1	1
	Deputy Director of Public Works	1	1	0	1
	Deputy Director of Public Works/Village Engineer	0	0	1	0
	Assistant Superintendent	0	0	1	1
	Assistant Director of Public Works	1	1	1	1
	Village Engineer	1	1	0	0
	Senior Project Engineer	1	1	1	1
	Project Engineer	1	1	1	1
	Project Manager	1	1	1	1
	Engineering Technician	1	1	1	1
	Facility Manager	1	1	1	1
	Facilities Assistant	0	0	1	1
	Management Analyst	0	0	0	0
	Superintendent of Public Works	2	2	2	2
	Administrative Assistant I	1	0	1	1
	Administrative Assistant II	0	1	0	0
	Maintenance Technician	14	16	16	16
	Supervisor	3	3	3	3
	Water System Operator	3	3	3	3
	Equipment Mechanic 1	1	1	1	1
	<i>SUB-TOTAL</i>	33	35	36	36

**FULL TIME POSITIONS
FY 2026-2027 BUDGET**

Department	Position	23-24	24-25	25-26	26-27
<u>Fleet Services</u>					
	Supervisor	1	1	1	1
	Equipment Mechanic 2	2	2	2	2
	<i>SUB-TOTAL</i>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
<u>Wastewater Treatment Plant</u>					
	Wastewater Treatment Plant Superintendent	1	1	1	1
	Wastewater Equipment Technician	1	1	1	1
	Wastewater Treatment Plant Operator II	1	1	1	1
	Wastewater Treatment Plant Operator I	2	2	2	2
	<i>SUB-TOTAL</i>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
<u>Public Works</u>	TOTAL	41	43	44	44
<u>Police Department</u>					
	Police Chief	1	1	1	1
	Deputy Police Chief	2	2	2	2
	Administrative Assistant II	0	0	0	0
	Administrative Services Coordinator	1	1	1	1
	Police Support Services Manager	1	1	1	1
	Police Records Assistant	3	3	3	3
	Police Lieutenant	3	3	3	3
	Police Sergeant	4	4	4	4
	Police Officers	30	30	32	32
	Police Officers (Transitional)	1	1	1	1
	Community Service Officers	2	2	2	2
	Training Coordinator	1	1	1	1
<u>Police Department</u>	TOTAL	<u>49</u>	<u>49</u>	<u>51</u>	<u>51</u>
<u>Fire Department</u>					
	Fire Chief	1	1	1	1
	Deputy Fire Chief	1	1	1	1
	Assistant Fire Chief	3	3	3	3
	Management Analyst	1	1	1	1
	Administrative Assistant I	0	0	0	0
	Fire Lieutenant	10	10	10	10
	Firefighter/Paramedic	30	30	30	30
<u>Fire Department</u>	TOTAL	<u>46</u>	<u>46</u>	<u>46</u>	<u>46</u>
<u>Recreation</u>					
	Director of Recreation	1	1	1	1
	Recreation Manager	1	1	1	1
	Recreation Supervisor	1	1	1	1
	Recreation Specialist	1	1	1	1
	Administrative Assistant I	0	0	0	0
<u>Recreation</u>	TOTAL	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>TOTAL OF ALL FULL TIME POSITIONS</u>		<u>159</u>	<u>161</u>	<u>165</u>	<u>165</u>

**VILLAGE OF LIBERTYVILLE
CLASSIFICATION & COMPENSATION PLAN
FY 2026-2027**

Exhibit A

Collective Bargaining Units

		<u>Range</u>	
	<i>Start</i>	<i>Mid</i>	<i>Top</i>
<u>Fire Union</u>			
Firefighter/Paramedic	\$83,856 -	\$106,577 -	\$129,298
Lieutenant/Paramedic	\$130,041 -	\$140,421 -	\$150,801
Lieutenant/Paramedic (Over 20 Years)	\$131,172 -	\$140,987 -	\$150,801
<u>Police Patrol Union</u>			
Patrol Officer	\$79,027 -	\$101,817 -	\$124,608
<u>Police Sergeant Union</u>			
Police Sergeant	\$124,734 -	\$134,592 -	\$144,449
<u>Public Works Union</u>			
Maintenance Technician	\$57,576 -	\$69,464 -	\$81,353
	<i>Non-CDL</i> \$55,629		
Equipment Mechanic I	\$68,439 -	\$82,571 -	\$96,702
	<i>Non-CDL</i> \$66,125		
Equipment Mechanic II	\$71,902 -	\$86,748 -	\$101,595
	<i>Non-CDL</i> \$69,470		
Water System Operator	\$68,439 -	\$82,571 -	\$96,702
	<i>Non-CDL</i> \$66,125		
Supervisor	\$80,545 -	\$97,177 -	\$113,808
	<i>Non-CDL</i> \$77,822		
Administrative & Services		<u>Range</u>	
	<i>Start</i>	<i>Mid</i>	<i>Top</i>
<u>Grade A1</u>			
<i>No Positions</i>	\$50,061 -	\$61,483 -	\$72,905
<u>Grade A2</u>			
Accounting Assistant I	\$55,524 -	\$68,192 -	\$80,859
Police Records Assistant			
<u>Grade A3</u>			
Accounting Assistant II	\$57,824 -	\$71,017 -	\$84,210
Administrative Assistant I			
Community Service Officer			
Permit Clerk			
Recreation Specialist			

**VILLAGE OF LIBERTYVILLE
CLASSIFICATION & COMPENSATION PLAN
FY 2026-2027**

<u>Grade A4</u> Administrative Assistant II Administrative Services Coordinator Training Coordinator	\$60,696 -	\$74,544 -	\$88,393
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<u>Grade A5</u> Executive Assistant	\$68,213 -	\$83,777 -	\$99,341
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Technicians & Trades

	<u>Range</u>	
<i>Start</i>	<i>Mid</i>	<i>Top</i>

<u>Grade T1</u> Facilities Assistant Wastewater Operator Assistant	\$55,524 -	\$68,192 -	\$80,860
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<u>Grade T2</u> Wastewater Treatment Plant Operator I	\$72,551 -	\$89,103 -	\$105,656
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<u>Grade T3</u> Building & Compliance Inspector Electrical Inspector Engineering Technician Wastewater Equipment Technician Wastewater Treatment Plant Operator II	\$80,613 -	\$99,005 -	\$117,398
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Professional

	<u>Range</u>	
<i>Start</i>	<i>Mid</i>	<i>Top</i>

<u>Grade P1</u> Planner	\$78,535 -	\$96,453 -	\$114,372
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<u>Grade P2</u> Plan Reviewer Project Engineer Senior Planner	\$85,447 -	\$104,942 -	\$124,437
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<u>Grade P3</u> Project Manager	\$96,552 -	\$118,582 -	\$140,612
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<u>Grade P4</u> Senior Project Engineer	\$104,276 -	\$131,231 -	\$158,186
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Management

	<u>Range</u>	
<i>Start</i>	<i>Mid</i>	<i>Top</i>

<u>Grade M1</u> Recreation Supervisor	\$62,236 -	\$79,456 -	\$96,677
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**VILLAGE OF LIBERTYVILLE
CLASSIFICATION & COMPENSATION PLAN
FY 2026-2027**

<u>Grade M2</u>	\$78,871 -	\$100,693 -	\$122,516
Assistant Director of Public Works			
Facility Manager			
Management Analyst			
Police Support Services Manager			
Recreation Manager			
Assistant Superintendent of Public Works			

<u>Grade M3</u>	\$95,504 -	\$121,930 -	\$148,357
Assistant Finance Director			
Human Resource Manager			
Wastewater Treatment Plant Superintendent			
Superintendent of Public Works/Parks			

<u>Grade M4</u>	\$101,866 -	\$130,052 -	\$158,238
Building Division Manager			
Economic Development Manager			

<u>Grade M5</u>	\$107,356 -	\$137,061 -	\$166,766
Assistant Fire Chief			
Police Lieutenant			
Superintendent of Public Works Fleet/Fac./S&U			

<u>Grade M6</u>	\$118,618 -	\$151,440 -	\$184,261
Deputy Director of Community Development			
Deputy Police Chief			
Deputy Fire Chief			
Deputy Director of Public Works/Village Engineer			

Executives		<u>Range</u>	
	<i>Start</i>	<i>Mid</i>	<i>Top</i>

<u>Grade D1</u>	\$119,751 -	\$168,387 -	\$217,024
Director of Community Development			
Director of Finance			
Director of Public Works			
Director of Recreation			
Fire Chief			
Police Chief			

<u>Grade D2</u>	\$143,701 -	\$189,742 -	\$235,782
Deputy Village Administrator			

<u>Grade D3</u>	\$189,307 -	\$225,934 -	\$262,560
Village Administrator			

Amended: February 3, 2026

Village of Libertyville Part-Time Pay Scale - FY 2026-2027

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

Position	Hourly Pay Range (5/1/2026-4/30/2027)
Accounting Assistant	\$15.00-\$30.00
Building Inspector	\$30.00-\$65.00
Camp Counselor	\$15.00-\$17.75
Camp Supervisors	\$17.00-\$25.00
Code Compliance Inspector	\$25.00-\$50.00
Communications Specialist	\$15.00-\$40.00
Community Service Officer (CSO)	\$15.00-\$30.00
Concessions Attendant	\$15.00-\$17.75
Concessions Leader	\$15.00-\$20.75
Crossing Guard	\$15.00-\$19.00
Dance Teacher	\$15.00-\$40.00
Facilities Assistant	\$15.00-\$40.00
Fire Inspector	\$15.00-\$40.00
Fitness Instructors	\$15.00-\$40.00
Human Resources Coordinator	\$20.00-\$35.00
Intern	\$15.00-\$26.00
Manager-on-Duty	\$15.00-\$21.25
Office Assistant	\$15.00-\$30.00
Pool Attendant	\$15.00-\$17.75
Pool Lifeguard	\$15.00-\$17.75
Preschool Teacher	\$15.00-\$20.75
Recreation Instructors	\$15.00-\$40.00
Recreation Program Leader	\$15.00-\$21.25
Seasonal Laborers	\$15.00-\$18.00
Swim Lesson Instructor	\$15.00-\$21.25
Swim Team Leader/Coach	\$15.00-\$30.00

**Part-time employees under the age of 18 working less than 650 hours per year
may be paid the Youth Minimum Wage of \$13.00 per hour**

CLASSIFICATION AND COMPENSATION PLAN

FLSA Classifications

An exempt employee is not eligible for any form of overtime compensation

Unions	All Positions	Non-Exempt
Grade A1	All Positions	Non-Exempt
Grade A2	All Positions	Non-Exempt
Grade A3	All Positions	Non-Exempt
Grade A4	All Positions	Non-Exempt
Grade A5	All Positions	Non-Exempt
Grade T1	All Positions	Non-Exempt
Grade T2	All Positions	Non-Exempt
Grade T3	All Positions	Non-Exempt
Grade P1	All Positions	Non-Exempt
Grade P2	Plan Reviewer	Non-Exempt
	Project Engineer	Exempt
	Senior Planner	Exempt
Grade P3	All Positions	Exempt
Grade P4	All Positions	Exempt
Grade M1	All Positions	Exempt
Grade M2	All Positions	Exempt
Grade M3	All Positions	Exempt
Grade M4	All Positions	Exempt
Grade M5	All Positions	Exempt
Grade M6	All Positions	Exempt
Grade D1	All Positions	Exempt
Grade D2	All Positions	Exempt
Grade D3	All Positions	Exempt

Full Time Staff Allocation By Fund					
	General Fund	Utility Fund	Storm Water Sewer Fund	Commuter Parking Fund	Vehicle Replacement Fund
Executive Staff:					
Village Administrator	65%	20%	15%		
Deputy Village Administrator	70%	20%	10%		
Director of Finance	70%	15%	15%		
Fire Chief	100%				
Police Chief	100%				
Director of Community Development	100%				
Director of Public Works	15%	75%	10%		
Director of Recreation	100%				
Administration Department Staff:					
Executive Assistant	100%				
Finance Department Staff:					
Assistant Finance Director	50%	50%			
Accounting Assistant II	60%	40%			
Accounting Assistant II	30%	70%			
Accounting Assistant I	60%	40%			
Community Development Department Staff:					
Recreation Department Staff:					
Recreation Manager	100%				
Recreation Supervisor	100%				
Recreation Specialist	100%				
Public Works Department Staff:					
Deputy Director of Public Works/ Village Engineer	50%	40%	10%		
Senior Project Engineer	50%	40%	10%		
Other Engineering Staff	50%	50%			
Assistant Director of Public Works	15%	85%			
Administrative Assistant I	30%	60%			10%
Facility Manager	100%				
Public Works Management	40%	60%			
Parks Staff	100%				
Stormwater Sewer Staff (General)	50%		50%		
Stormwater Sewer Staff (Utility)	10%	40%	50%		
Streets Staff	80%	20%			
Utilities Staff	10%	90%			
Vehicle Maintenance Staff					100%
Wastewater Treatment Plant Staff		100%			
Fire Department Staff:					
Police Department Staff, except:					
Community Service Officers	85%			15%	
Records Assistants	90%			10%	



CAPITAL IMPROVEMENT

CAPITAL IMPROVEMENT

PROJECT SUMMARY

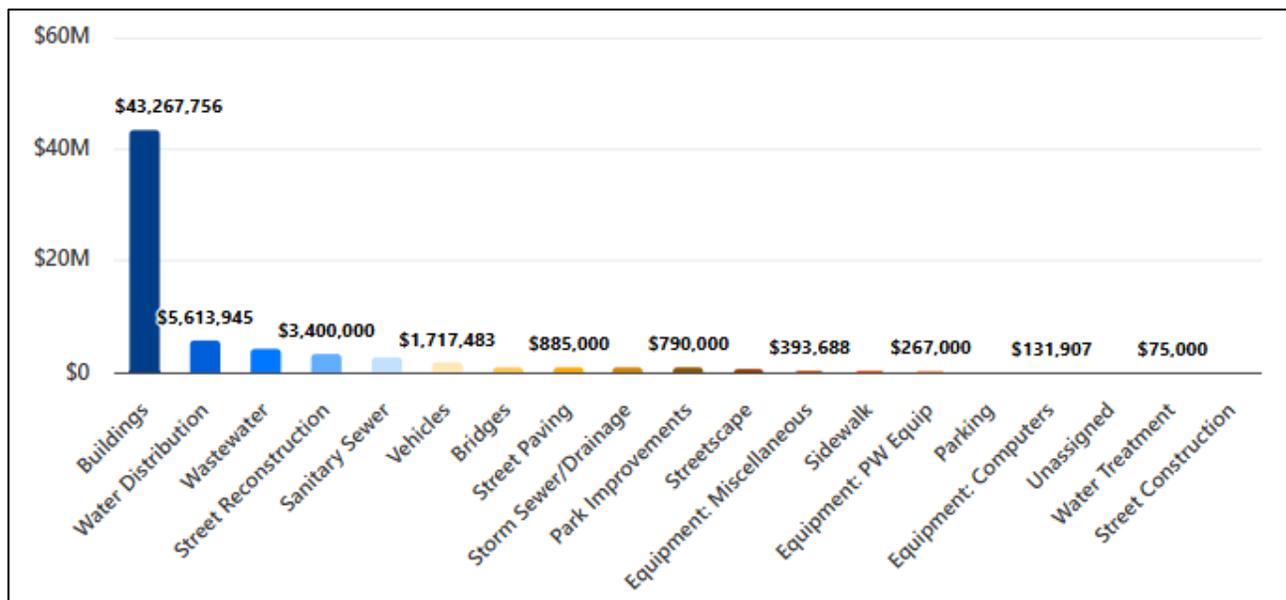
The Village of Libertyville adopted a comprehensive Capital Improvement Plan (CIP) in 2019. The CIP, reexamined annually in advance of the operating budget process, identifies a rolling ten years of capital needs for the Village of Libertyville. Proposed projects for a given fiscal year are then vetted for inclusion in each year’s annual budget. While the complete CIP is a standalone document, each project year is incorporated in the corresponding annual budget document. This section serves to outline the projects budgeted for funding in Fiscal Year 2026-27, which totals \$66,523,779.

Capital improvements are considered major construction projects or major improvements to the Village’s infrastructure that have a long useful life (generally greater than one year). Projects included in the CIP are typically greater than \$25,000 and many projects are highly visible to the community. Operating expenses are not considered capital projects.

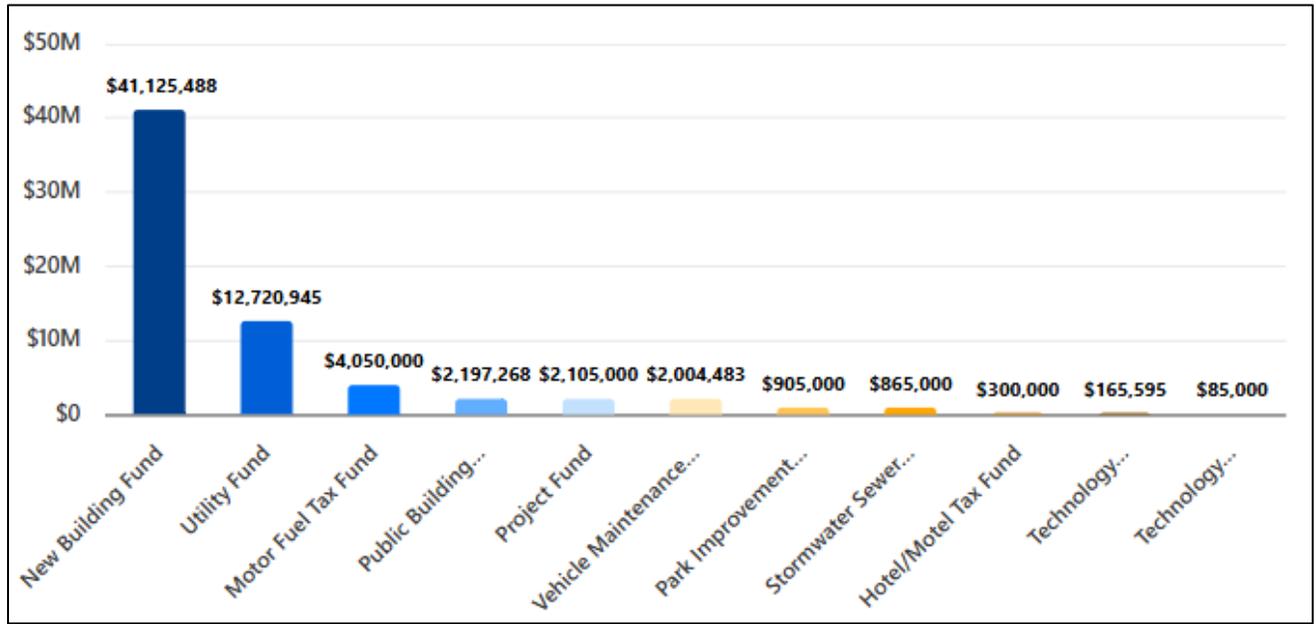
The information contained in this section includes: 1) Project aggregate budget totals by Category and Fund; 2) List of individual budgeted capital projects included in the current year budget; 3) Cash flow summaries for all funds containing capital projects or capital transfers over a five-year period; and 4) Individual project data sheets for each project included in the current year budget.

Finally, it is important to also recognize that capital projects may have an impact on operating costs as well. For example, a new public building will require utility costs every year for the life of the asset. As aging infrastructure is improved and replaced, maintenance costs generally decrease. The related ongoing operating costs associated with a capital project are detailed within each project’s individual data sheet.

Capital Expenditures by Category – Fiscal Year 2026-27



Capital Expenditures by Fund – Fiscal Year 2026-27





Village of Libertyville
List of Capital Projects
Fiscal Year 2026-27

Fund	Project Number	Project Name	Project Type	Cost
Hotel/Motel Tax Fund				
	CD-FAC-002	Bus Shelters	New Project	30,000
	CD-SC-004	Entry Improvement at Park & Milwaukee - Design	New Project	20,000
	CD-SC-009	South Milwaukee Corridor Streetscape Lighting	New Project	100,000
	PD-EQU-002	Portable Vehicle Barriers	New Project	150,000
			Fund Total	300,000
Motor Fuel Tax Fund				
	PW-INF-006	Traffic Signal Design - US 45 & Tempel Drive	Continuing Project	675,000
	PW-ST-006	Road Program - MFT Portion	Annual Program	1,000,000
	PW-ST-007	Rockland Road Reconstruction	New Project	1,000,000
	PW-ST-008	Rockland Road Bridge Replacement	Continuing Project	1,000,000
	PW-ST-018	Oak Spring Road Rehabilitation	New Project	375,000
			Fund Total	\$4,050,000
New Building Fund				
	ADM-FAC-013	New Police Facility	New Project	41,125,488
			Fund Total	\$41,125,488
Park Improvement Fund				
	ADM-PMP-006	JoAnn Eckmann Site Improvements	New Project	200,000
	ADM-PMP-010	Sunrise Rotary Improvements	New Project	75,000
	ADM-PMP-013	Timber Creek Playground Construction	New Project	200,000
	ADM-PMP-014	Riverside Site Improvements	New Project	100,000
	ADM-PMP-016	Nicholas Dowden Gazebo	New Project	30,000
	ADM-PMP-017	Parks Master Plan Update	New Project	30,000
	PW-FAC-058	Lake Street Split Rail Fence	New Project	90,000
	PW-PARKS-009	Adler and Crawford Lot Resurfacing	New Project	50,000
	PW-PARKS-010	Park Path Improvements - Various Locations	Continuing Project	65,000
	PW-PARKS-012	Riverside Park Pond Aerator Improvements	New Project	40,000
	PW-PARKS-028	Butler Lake Park Parking Expansion	New Project	25,000
			Fund Total	905,000
Project Fund				
	ADM-FAC-016	Garbage Enclosure	New Project	40,000
	ADM-SDW-001	ROW Accessibility Improvements	Annual Program	30,000
	CD-SC-008	Downtown Streetscape Renewal	Annual Program	175,000
	PW-EQU-004	Sign Printer	New Project	35,000
	PW-FAC-057	East Cook Avenue South Lot Resurfacing	New Project	10,000
	PW-PARKS-027	Path and Parking Separation at Butler Lake Park	New Project	50,000
	PW-SDW-001	Downtown Brick Pavers	Annual Program	40,000
	PW-SDW-002	Sidewalk Replacement	Annual Program	200,000
	PW-ST-001	Crack Sealing (by Contract)	New Project	40,000
	PW-ST-002	Pavement Patching	Annual Program	150,000
	PW-ST-003	Road Program - Project Fund Portion	Annual Program	650,000
	PW-ST-004	Thermoplastic Pavement Marking	Annual Program	45,000
	PW-ST-005	Streetlight Replacements	Annual Program	225,000
	PW-ST-013	Pavement Rejuvenation Program	Annual Program	60,000
	PW-ST-016	Bike Path Improvement Program	New Project	90,000
	PW-ST-017	Material Testing and Geotechnical Services	Annual Program	25,000
	PW-ST-020	West Rockland Road Reconstruction	New Project	175,000
	PW-ST-026	Annual RRFB Installations	Annual Program	35,000
	PW-ST-027	Railroad Quiet Zones	Annual Program	30,000
			Fund Total	2,105,000
Public Building Improvement Fund				
	ADM-FAC-007	Village Hall Ceiling Acoustical Tiles and Grid	New Project	44,268
	CD-FAC-001	Newberry Shared Dumpster Enclosure	New Project	40,000
	FD-EQU-006	Fire Stations I & II Turnout Gear Washers	New Project	40,000
	FD-FAC-004	Village Emergency Siren Replacement	New Project	55,000
	FD-FAC-009	Apparatus Bay Heaters Station 1 and 2	New Project	120,000
	FD-FAC-013	Fire Station 1 Bathroom Remodel	New Project	750,000
	FD-FAC-018	Fire Station I Common Area Renovation	New Project	63,000
	PW-FAC-013	Civic Center - Restroom Renovation	New Project	45,000



Village of Libertyville
List of Capital Projects
Fiscal Year 2026-27

Fund	Project Number	Project Name	Project Type	Cost
	PW-FAC-029	Adler Center Roof Replacement and Interior Repairs	New Project	450,000
	PW-FAC-031	600 North Avenue - Parking Lot Rehabilitation	New Project	55,000
	PW-FAC-056	544 North Concrete Floor Restoration and Drain Grates	Continuing Project	75,000
	PW-PARKS-025	Adler Lodge Painting	New Project	55,000
	REC-FAC-004	Adler Pool Roof Replacement	New Project	55,000
	REC-FAC-005	Adler Pool Feature	New Project	250,000
	REC-FAC-006	Adler Pool Shade Structure	New Project	100,000
			Fund Total	2,197,268
Stormwater Sewer Fund				
	PW-SW-006	Charles Brown Reservoir Annual Maintenance	Annual Program	25,000
	PW-SW-009	MSWMP - Copeland Manor	Continuing Project	40,000
	PW-SW-010	MSWMP - Winchester Road	Continuing Project	200,000
	PW-SW-015	Annual Stormwater System Rehabilitation Program	Annual Program	600,000
			Fund Total	865,000
Technology Enhancements for Police and Fire Fund				
	ADM-IT-003	Annual Hardware Replacement	Annual Program	\$25,000
	PD-IT-003	Portable Radio Replacement	Annual Program	\$21,907
	PD-IT-006	Axon Technology (In-Car Camera, Body Worn Camera, Tasers)	Annual Program	\$118,688
			Fund Total	\$165,595
Technology Equipment and Replacement Service Fund				
	ADM-IT-003	Annual Hardware Replacement	New Project	35,000
	ADM-IT-006	Parking Deck Cameras - Church Street	New Project	50,000
			Fund Total	85,000
Utility Fund				
	PW-EQU-006	Leak Detection Equipment	New Project	30,000
	PW-SS-002	Emergency Generator at Lift Stations	New Project	175,000
	PW-SS-003	Hollister Lift Station - Eng. & Construction	New Project	1,155,000
	PW-SS-012	Cambridge Lift Station Replacement	New Project	100,000
	PW-SS-016	Park Avenue Sanitary Lift Station Replacement	New Project	400,000
	PW-SS-019	Adler Pool Lift Station Minor Repairs	New Project	49,000
	PW-SS-021	Crawford House Lift Station Minor Rehabilitation	New Project	49,000
	PW-SS-025	Annual Sanitary Sewer Rehabilitation Program	Annual Program	736,000
	PW-WATER-002	Annual Watermain Replacement Program	Annual Program	2,500,000
	PW-WATER-003	Meter Replacement - Manual Meter Upgrade	Continuing Project	45,000
	PW-WATER-005	Fire Hydrant Replacements	Annual Program	75,000
	PW-WATER-006	New Valve Insertions	New Project	30,000
	PW-WATER-007	Miscellaneous System Repairs	Annual Program	120,000
	PW-WATER-015	Annual SCADA Improvements	Annual Program	25,000
	PW-WATER-023	Water Meter Conversions to Radio Read	New Project	325,000
	PW-WATER-025	Large Water Meter Replacements	Annual Program	25,000
	PW-WATER-028	Annual Lead Service Line Replacement Program	Annual Program	100,000
	PW-WATER-036	Canterbury Booster Station Upgrades	New Project	302,820
	PW-WATER-042	Pressure Zone 3 Improvements	New Project	2,066,125
	PW-WWTP-011	Filter Bldg. - Low Lift Pumps	New Project	914,000
	PW-WWTP-013	Filter Bldg. - Non-potable Water System	New Project	305,000
	PW-WWTP-015	Digester Complex - Cleaning	New Project	125,000
	PW-WWTP-029	Annual WWTP SCADA Improvements	Annual Program	25,000
	PW-WWTP-032	WWTP Conversion to UV Disinfection	New Project	1,779,000
	PW-WWTP-033	BNR Process Fermentation Tank at WWTP	New Project	125,000
	PW-WWTP-036	Industrial User Survey	New Project	50,000
	PW-WWTP-038	CMOM Plan	New Project	75,000
	PW-WWTP-040	Pretreatment Program	New Project	75,000
	PW-WWTP-049	Gate Replacement On Influent Junction Box - Plant	New Project	150,000
	PW-WWTP-053	Sludge Storage Tanks Corrosion	New Project	600,000
	PW-WWTP-054	Screw Pump No. 2 WWTP Replacement	New Project	150,000
	PW-WWTP-057	Wastewater Laboratory Renovation	New Project	40,000
			Fund Total	12,720,945
Vehicle Maintenance and Replacement Service Fund				
	FD-FLEET-011	Battalion 46 Vehicle Replacement	New Project	95,000



Village of Libertyville
 List of Capital Projects
 Fiscal Year 2026-27

Fund	Project Number	Project Name	Project Type	Cost
	FD-FLEET-012	Deputy Fire Chief Vehicle Replacement (4601)	New Project	85,000
	PD-FLEET-001	Police Interceptors	New Project	341,000
	PW-EQU-001	Two-Way Radios Replacement	New Project	40,000
	PW-EQU-002	Light Towers	New Project	25,000
	PW-EQU-003	Chipper and Box - Supplemental Unit	New Project	75,000
	PW-EQU-007	Four-Ton Asphalt Hot Box	New Project	62,000
	PW-FLEET-003	Unit 317 - Plow Truck	Continuing Project	350,000
	PW-FLEET-007	Unit P5 Ford F350	Continuing Project	63,696
	PW-FLEET-009	Unit 302 - Ford F250 Utility Truck	New Project	100,000
	PW-FLEET-010	Unit 308 Ford F450 Plow Truck	Continuing Project	63,216
	PW-FLEET-011	Unit 310 - Ford F350 Utility Truck	New Project	100,000
	PW-FLEET-012	Unit 312 Ford F450 Plow Truck	Continuing Project	69,571
	PW-FLEET-018	Unit 314 - Ford F350 Dump Truck	New Project	100,000
	PW-FLEET-019	Unit 331 - Skid Steer Bobcat	New Project	85,000
	PW-FLEET-026	Unit #320 - Large Plow Truck	New Project	350,000
			Fund Total	2,004,483
FY 2026-27 Total				\$ 66,523,779

26-27 through 30-31
Capital Improvement Plan
 Libertyville, IL
Sources and Uses of Funds Details



Source	Project #	26-27	27-28	28-29	29-30	30-31
Hotel/Motel Tax Fund						
Beginning Balance		707,130	497,288	385,220	470,759	553,734
Revenues and Other Fund Sources						
<i>Revenue</i>						
Operating Income		493,099	502,961	513,019	523,280	523,280
	Total	493,099	502,961	513,019	523,280	523,280
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		493,099	502,961	513,019	523,280	523,280
Total Funds available		1,200,229	1,000,249	898,239	994,039	1,077,014
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<i>Community Development</i>						
Entry Improvement at Park & Milwaukee - Design	CD-SC-004	20,000	200,000	0	0	0
South Milwaukee Corridor Streetscape Lighting	CD-SC-009	100,000	0	0	0	0
	Total	120,000	200,000	0	0	0
<i>Police Department</i>						
Portable Vehicle Barriers	PD-EQU-002	150,000	0	0	0	0
	Total	150,000	0	0	0	0
<i>Public Works Department</i>						
Bus Shelters	CD-FAC-002	30,000	0	0	0	0
	Total	30,000	0	0	0	0
<i>Other Uses</i>						
Operating Expenditure		402,941	415,029	427,480	440,305	453,514
	Total	402,941	415,029	427,480	440,305	453,514
Total Expenditures and Uses		702,941	615,029	427,480	440,305	453,514
Change in Fund Balance		-209,842	-112,068	85,539	82,975	69,766
	Ending Balance	497,288	385,220	470,759	553,734	623,500

Capital Improvement Plan

Libertyville, IL

Project # CD-FAC-002
Project Name Bus Shelters

Total Project Cost	\$30,000	Contact	Village Administrator
Department	Public Works Department	Type	Improvement
Category	Streetscape	Priority	2 Important
Status	Active	Useful Life	15 years
Project Scope	New Project	General Ledger Account	13-0000-0-799000

Short Description

Replacement of bus shelters at the northwest corner of Chuch and Milwaukee and Milwaukee and the Metra Tracks.

Detailed Project Justification

The current bus shelters are over twenty-five years old. They are beyond their end of life. The enclosures are no longer able to be cleaned, the windows in the enclosures can no longer be repaired, the aesthetics of the enclosures are not in line with the street scape of the Village's downtown business district.

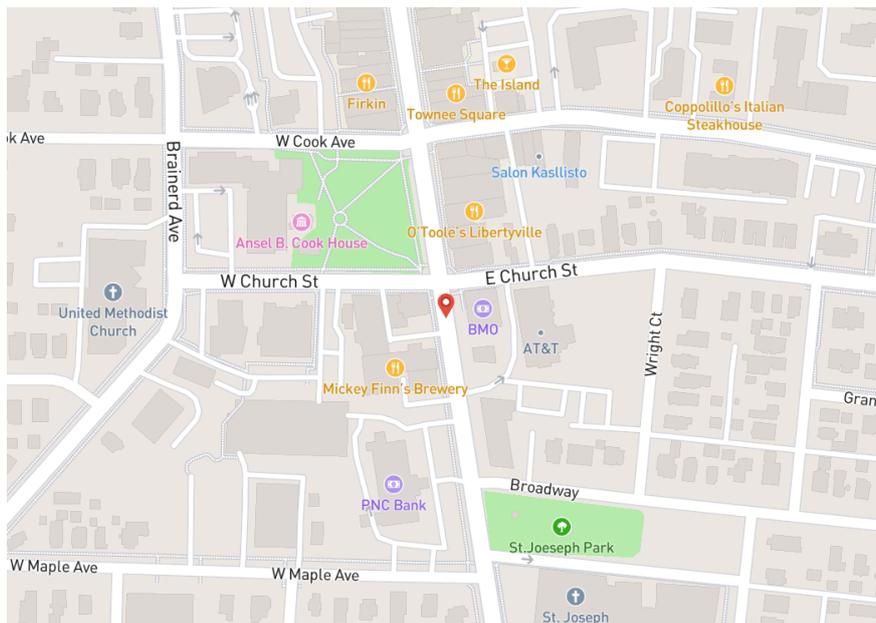
Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Unassigned	30,000	0	0	0	0	30,000	0
	Total	30,000	0	0	0	0	30,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Hotel/Motel Tax Fund	30,000	0	0	0	0	30,000	0
	Total	30,000	0	0	0	0	30,000	

Budget Impact

\$15,000/ bus shelter enclosure.

Location





26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # CD-SC-004
Project Name Entry Improvement at Park & Milwaukee - Design

Total Project Cost	\$220,000	Contact	Community Development Director
Department	Community Development	Type	Improvement
Category	Streetscape	Priority	2 Important
Status	Active	Useful Life	30 years
Project Scope	New Project	General Ledger Account	13-0000-0-799000

Short Description

The Park (176) & Milwaukee Avenue intersection is highly visible to a large quantity of commuters daily (25,300 daily on Milwaukee; 14,800 daily on Park), it also acts as a gateway to our downtown and other business districts, however the current appearance is not inviting nor does it support the character of the community. Investment in streetscaping (signage, landscaping, benches, etc) and hardscape is suggested. A plan would be developed to assess what the intersection could support and what would be most effective. This project will be coordinated with future private development in the coming years.

Detailed Project Justification

Investment in the appearance of this intersection would support the connecting business districts, and add to the overall community character, thus increasing property values and customer experience.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	0	200,000	0	0	0	200,000
Design/Engineering	20,000	0	0	0	0	20,000
Total	20,000	200,000	0	0	0	220,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Hotel/Motel Tax Fund	20,000	200,000	0	0	0	220,000
Total	20,000	200,000	0	0	0	220,000

Budget Impact

Staff anticipates an additional \$1,500/year in maintenance.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # CD-SC-009
Project Name South Milwaukee Corridor Streetscape Lighting

Total Project Cost	\$150,000	Contact	Community Development Director
Department	Community Development	Type	Improvement
Category	Streetscape	Priority	2 Important
Status	Active	Useful Life	20 years
Project Scope	New Project	General Ledger Account	13-0000-0-799000

Short Description

The South Milwaukee Avenue corridor is a visible, highly traveled (24,000 ADT) commercial corridor which has aged, unattractive infrastructure. The intent is to commence a phased corridor improvement starting with replacement of light standards similar to the downtown. An RFQ for services was issued in 2025 and Phase 1 of this work, which includes studies of IDOT requirements and site conditions to determine project scope and feasibility, is expected to be completed in FY 2025-26. Phase 2 funds are requested for FY 2026-27 to encompass detailed design, phasing and engineering, and grant application if available.

Detailed Project Justification

The Comprehensive Plan identified the need to improve corridor appearance for the benefit of residents and visitors, and to aid in business attraction and redevelopment efforts. This work was supported by the South Milwaukee Corridor Study which noted the opportunity for public lighting, paving and landscaping improvements. No grants available for design, however will seek grant opportunities for installation. However, updated lighting may bring potential savings though anticipated standards are more costly.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
50,000	Construction/Maintenance	100,000	0	0	0	0	100,000
	Total	100,000	0	0	0	0	100,000

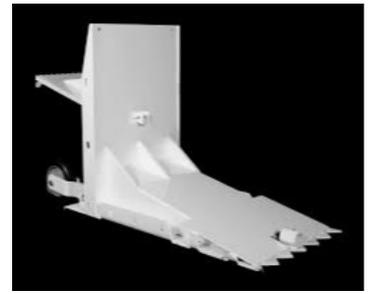
Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
50,000	Hotel/Motel Tax Fund	100,000	0	0	0	0	100,000
	Total	100,000	0	0	0	0	100,000

Budget Impact

N/A

Capital Improvement Plan

Libertyville, IL



Project # PD-EQU-002
Project Name Portable Vehicle Barriers

Total Project Cost	\$150,000	Contact	Police Chief
Department	Police Department	Type	Equipment
Category	Equipment: Miscellaneous	Priority	1 Critical
Status	Active	Useful Life	10 years
Project Scope	New Project	General Ledger Account	13-0000-0-799000

Short Description

Portable vehicle barriers are mobile, temporary security devices designed to stop or control the movement of vehicles. They are commonly used for crowd control, event security, and critical infrastructure protection. These barriers can be quickly deployed and removed, without the need for heavy equipment or permanent installation. The vehicle barriers are designed to stop vehicles through a variety of methods which can include physical blocking and energy absorption.

Detailed Project Justification

Portable vehicle barriers can often be placed without heavy equipment, anchoring, or major site preparation. The barriers provide flexibility and rapid deployment with minimal impact on staff. The barriers can be installed on a variety of surfaces in under 10 -15 minutes. The portable vehicle barrier is ideal for temporary needs (events, emergency response), or sites where permanent infrastructure is impractical. The barriers provide a tangible security barrier against vehicle-borne threats or accidental incursions. Portable vehicle barriers provide crash ratings and protective performance for high-risk sites

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Equipment	150,000	0	0	0	0	150,000
Total	150,000	0	0	0	0	150,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Hotel/Motel Tax Fund	150,000	0	0	0	0	150,000
Total	150,000	0	0	0	0	150,000

Budget Impact

An annual maintenance budget of **\$1,000.00** for portable vehicle barriers (PVBs) is utilized to aid in regular inspections and service which aids in identifying wear, corrosion, or mechanical issues before they lead to barrier failure or costly repairs.

Budget Items	26-27	27-28	28-29	29-30	30-31	Total
Maintenance	0	0	0	0	1,000	1,000
Total	0	0	0	0	1,000	1,000

26-27 through 30-31
Capital Improvement Plan
 Libertyville, IL
Sources and Uses of Funds Details



Source	Project #	26-27	27-28	28-29	29-30	30-31
Motor Fuel Tax Fund						
Beginning Balance		4,904,518	2,576,878	-2,661,974	-2,684,633	-2,707,292
Revenues and Other Fund Sources						
<i>Revenue</i>						
Rockland Road Bridge Phase II Reimbursement		782,970	782,970	0	0	0
State MFT Distributions and Interest		939,390	958,178	977,341	977,341	977,341
	Total	1,722,360	1,741,148	977,341	977,341	977,341
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		1,722,360	1,741,148	977,341	977,341	977,341
Total Funds available		6,626,878	4,318,026	-1,684,633	-1,707,292	-1,729,951
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<i>Public Works Department</i>						
Traffic Signal Design - US 45 & Tempel Drive	PW-INF-006	675,000	550,000	0	0	0
Road Program - MFT Portion	PW-ST-006	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Rockland Road Reconstruction	PW-ST-007	1,000,000	0	0	0	0
Rockland Road Bridge Replacement	PW-ST-008	1,000,000	5,430,000	0	0	0
Oak Spring Road Rehabilitation	PW-ST-018	375,000	0	0	0	0
	Total	4,050,000	6,980,000	1,000,000	1,000,000	1,000,000
<i>Other Uses</i>						
Total Expenditures and Uses		4,050,000	6,980,000	1,000,000	1,000,000	1,000,000
Change in Fund Balance		-2,327,640	-5,238,852	-22,659	-22,659	-22,659
	Ending Balance	2,576,878	-2,661,974	-2,684,633	-2,707,292	-2,729,951

Capital Improvement Plan

Libertyville, IL



Project # PW-INF-006
Project Name Traffic Signal Design - US 45 & Tempel Drive

Total Project Cost	\$1,466,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Street Reconstruction	Priority	1 Critical
Status	Active	Useful Life	30 years
Project Scope	New Project		

Short Description

Installation of a four-way traffic signal at the intersection of US Hwy 45 and Tempel Drive, aligning with primary access to the Canlan Complex and Midwest Industrial Funds (MIF) development. The intersection will also require modifications for turn lanes, as well as curb and pavement replacement. The intersection improvement was identified as a priority during consideration of the MIF project. Improvement costs to be determined through design and bid process, estimated at \$750,000.

Detailed Project Justification

A Traffic study and Signal Warrant study were conducted for the roadway as part of the Village's subdivision of the Libertyville Sports Complex property and MIF development request. This study concluded that warrants for a traffic signal exist today in the intersection's current configuration and traffic levels. The added traffic from the new development will add to the vehicle movements at this intersection, as will future anticipated traffic along the corridor identified in the study.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
241,000	Construction/Maintenance	675,000	550,000	0	0	0	1,225,000
	Total	675,000	550,000	0	0	0	1,225,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
241,000	Motor Fuel Tax Fund	675,000	550,000	0	0	0	1,225,000
	Total	675,000	550,000	0	0	0	1,225,000

Budget Impact

No material additional cost or savings to operating budget.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-ST-006
Project Name Road Program - MFT Portion

Total Project Cost	\$7,970,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Street Reconstruction	Priority	1 Critical
Status	Active	Useful Life	25 years
Project Scope	Annual Program		

Short Description

Extensive annual program that aims to mill and resurface Village-owned roads on an annual basis. Funds for this portion of the program come from Motor Fuel Tax revenues.

Detailed Project Justification

Resurfacing roads is significantly less expensive than reconstruction. Resurfacing roads extends the useful life of the road by 10-15 years.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
2,970,000	Construction/Maintenance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
	Total	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
2,970,000	Motor Fuel Tax Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
	Total	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000

Budget Impact

The operating budget impact from this project is already enumerated in project detail for PW-ST-003, "Road Program - Project Fund Portion".

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-ST-007
Project Name Rockland Road Reconstruction

Total Project Cost	\$4,301,925	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Street Reconstruction	Priority	1 Critical
Status	Active	Useful Life	50 years
Project Scope	Continuing Project		

Short Description

Roadway pavement reconstruction, significant storm sewer improvements and the replacement of a segment of a chronic breaker water main on Rockland Road from Milwaukee Avenue to Rockland Road Bridge. The FY 2022-2023 expense of \$500,000 is being budgeted in anticipation of a final billing by the Illinois Department of Transportation that is yet to be received.

Detailed Project Justification

Project includes the replacement of a "chronic breaker" water main and a larger storm sewer for the future Rockland Road Corridor Flood Reduction project contained in the Master Stormwater Management Plan. In 2020, a complete reconstruction of the road was done after the watermain and storm sewer replacement.

**It is anticipated that final invoice from IDOT may not be received before end of FY25/26. Funds are being carried over to FY 26/27.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
3,301,925	Construction/Maintenance	1,000,000	0	0	0	0	1,000,000
	Total	1,000,000	0	0	0	0	1,000,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
3,301,925	Motor Fuel Tax Fund	1,000,000	0	0	0	0	1,000,000
	Total	1,000,000	0	0	0	0	1,000,000

Budget Impact

Staff anticipates a savings of \$5,000/year in critical repairs.

Budget Items	26-27	27-28	28-29	29-30	30-31	Total
Maintenance	-5,000	-5,000	0	0	0	-10,000
Total	-5,000	-5,000	0	0	0	-10,000

Capital Improvement Plan

Libertyville, IL



Project # PW-ST-008
Project Name Rockland Road Bridge Replacement

Total Project Cost	\$7,357,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Bridges	Priority	1 Critical
Status	Active	Useful Life	50 years
Project Scope	Continuing Project		

Short Description

In March 2018, the decorative steel truss on top of the bridge had to be removed as it was in a state of deterioration and could collapse under its own weight. The steel truss was removed shortly thereafter this determination. The bridge provides two-way vehicular traffic and has a bike lane on the south end. The bridge was last replaced several decades ago and is in need of replacement.

Detailed Project Justification

The bridge is equally owned and maintained by both the Village and Township. Construction is anticipated to occur beginning in 2024 and will cost approximately \$3,000,000. The Village and Township have secured the use Federal STP-Br Funds, which will cover 80% of the project (engineering & construction) costs. The Village is currently in Phase II Engineering portion of the project with construction anticipated in 2026.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Construction/Maintenance	325,000	1,000,000	5,430,000	0	0	0	0	6,755,000
Design/Engineering	602,000	0	0	0	0	0	0	602,000
Total	927,000	1,000,000	5,430,000	0	0	0	0	7,357,000

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Motor Fuel Tax Fund	927,000	1,000,000	5,430,000	0	0	0	0	7,357,000
Total	927,000	1,000,000	5,430,000	0	0	0	0	7,357,000

Budget Impact

Staff anticipates a savings of \$5,000/year in critical repairs.

Prior	Budget Items	26-27	27-28	28-29	29-30	30-31	Future	Total
0	Maintenance	-5,000	-5,000	0	0	0	0	-10,000
	Total	-5,000	-5,000	0	0	0		-10,000

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-ST-018
Project Name Oak Spring Road Rehabilitation

Total Project Cost	\$626,818	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Street Reconstruction	Priority	2 Important
Status	Active	Useful Life	25 years
Project Scope	New Project		

Short Description

Rehabilitation of Oak Spring Road which will include pavement milling, patching and resurfacing along with new pavement markings and updated signage where deemed appropriate.

Detailed Project Justification

Roadway is in very poor condition and is requiring significant potholing efforts. Project will be partially funded with LCCOM-STP funding.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
251,818	Construction/Maintenance	375,000	0	0	0	0	375,000
	Total	375,000	0	0	0	0	375,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
251,818	Motor Fuel Tax Fund	375,000	0	0	0	0	375,000
	Total	375,000	0	0	0	0	375,000

Budget Impact

Staff anticipates a savings of \$5,000/year in critical repairs.

26-27 through 30-31
Capital Improvement Plan
 Libertyville, IL
Sources and Uses of Funds Details

Source	Project #	26-27	27-28	28-29	29-30	30-31
New Building Fund						
Beginning Balance		45,557,065	4,963,994	5,528,446	6,150,381	6,789,183
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Interest		50,000	50,000	50,000	50,000	50,000
Non-Home Rule Sales Tax		2,167,792	2,199,702	2,254,685	2,311,052	2,357,273
	Total	2,217,792	2,249,702	2,304,685	2,361,052	2,407,273
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		2,217,792	2,249,702	2,304,685	2,361,052	2,407,273
Total Funds available		47,774,857	7,213,696	7,833,131	8,511,433	9,196,456
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<i>Administration & Finance</i>						
Future Municipal Building	ADM-FAC-012	0	0	0	0	12,500,000
New Police Facility	ADM-FAC-013	41,125,488	0	0	0	0
	Total	41,125,488	0	0	0	12,500,000
<i>Other Uses</i>						
Debt Service		1,685,375	1,685,250	1,682,750	1,722,250	1,717,750
	Total	1,685,375	1,685,250	1,682,750	1,722,250	1,717,750
Total Expenditures and Uses		42,810,863	1,685,250	1,682,750	1,722,250	14,217,750
Change in Fund Balance		-40,593,071	564,452	621,935	638,802	-11,810,477
	Ending Balance	4,963,994	5,528,446	6,150,381	6,789,183	-5,021,294

Capital Improvement Plan

Libertyville, IL



Project # ADM-FAC-013
Project Name New Police Facility

Total Project Cost	\$43,000,000	Contact	Village Administrator
Department	Administration & Finance	Type	Improvement
Category	Buildings	Priority	1 Critical
Status	Active	Useful Life	50 years
Project Scope	New Project	General Ledger Account	42-0000-6-790000

Short Description

Construction of a new police station on existing property

Detailed Project Justification

The existing police station has significantly exceeded its intended service life. The building's infrastructure—including structural elements, mechanical systems, and utilities—has deteriorated due to age and heavy daily use. Outdated electrical, plumbing, and HVAC systems require frequent repairs and no longer meet modern efficiency standards, resulting in rising maintenance and operating costs.

In addition, the facility's design reflects the needs of a past era and cannot accommodate current staffing levels, technology requirements, or contemporary policing operations. Continued investment in temporary fixes is no longer cost-effective. Replacing the aging facility with a new, modern police station will ensure operational efficiency, reduce long-term maintenance costs, and provide a sustainable facility for future service demands.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Construction/Maintenance	0	41,125,488	0	0	0	0	0	41,125,488
Design/Engineering	1,874,512	0	0	0	0	0	0	1,874,512
Total	1,874,512	41,125,488	0	0	0	0	0	43,000,000

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
New Building Fund	1,874,512	41,125,488	0	0	0	0	0	43,000,000
Total	1,874,512	41,125,488	0	0	0	0	0	43,000,000

Budget Impact

Decrease in maintenance of aging building

26-27 through 30-31
Capital Improvement Plan
 Libertyville, IL
Sources and Uses of Funds Details



Source	Project #	26-27	27-28	28-29	29-30	30-31
Park Improvement Fund						
Beginning Balance		2,142,031	1,987,031	1,207,031	797,031	1,007,031
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Park Impact Fees		200,000	10,000	10,000	10,000	10,000
SRACLC Levy from General Fund		50,000	50,000	50,000	50,000	50,000
Transfer from Non-Home Rule Sales Tax Fund		500,000	500,000	500,000	500,000	300,000
	Total	750,000	560,000	560,000	560,000	360,000
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		750,000	560,000	560,000	560,000	360,000
Total Funds available		2,892,031	2,547,031	1,767,031	1,357,031	1,367,031
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>Administration & Finance</u>						
Greentree Site Improvements	ADM-PMP-003	0	115,000	0	0	0
JoAnn Eckmann Site Improvements	ADM-PMP-006	200,000	0	0	0	0
Butler Lake - Playground	ADM-PMP-008	0	250,000	35,000	0	0
Gilbert Stiles Site Improvements	ADM-PMP-009	0	0	300,000	0	0
Sunrise Rotary Improvements	ADM-PMP-010	75,000	0	0	0	0
Timber Creek Playground Construction	ADM-PMP-013	200,000	0	0	0	0
Riverside Site Improvements	ADM-PMP-014	100,000	500,000	500,000	0	0
Kenloch Site Improvements	ADM-PMP-015	0	0	0	200,000	0
Nicholas Dowden Gazebo	ADM-PMP-016	30,000	0	0	0	0
Parks Master Plan Update	ADM-PMP-017	30,000	0	0	0	0
Duane Laska Park Replacement Project	ADM-PMP-018	0	0	0	0	200,000
Willis Overholser Park Replacement	ADM-PMP-019	0	0	0	0	200,000
	Total	635,000	865,000	835,000	200,000	400,000
<u>Public Works Department</u>						
Lake Street Split Rail Fence	PW-FAC-058	90,000	0	0	0	0
Adler and Crawford Lot Resurfacing	PW-PARKS-009	50,000	350,000	0	0	0
Park Path Improvements - Various Locations	PW-PARKS-010	65,000	0	0	0	0
Riverside Park Pond Aerator Improvements	PW-PARKS-012	40,000	0	0	0	0
Sport Court Crack Repair & Painting	PW-PARKS-022	0	0	135,000	0	0
Butler Lake Park Parking Expansion	PW-PARKS-028	25,000	125,000	0	0	0
	Total	270,000	475,000	135,000	0	0
<u>Recreation Department</u>						
Riverside Baseball Fields Upgrade	REC-PARKS-001	0	0	0	150,000	0
	Total	0	0	0	150,000	0
<i>Other Uses</i>						
Total Expenditures and Uses		905,000	1,340,000	970,000	350,000	400,000
Change in Fund Balance		-155,000	-780,000	-410,000	210,000	-40,000
	Ending Balance	1,987,031	1,207,031	797,031	1,007,031	967,031

Capital Improvement Plan

Libertyville, IL



Project # ADM-PMP-006
Project Name JoAnn Eckmann Site Improvements

Total Project Cost	\$200,000	Contact	Deputy Village Administrator
Department	Administration & Finance	Type	Improvement
Category	Park Improvements	Priority	2 Important
Status	Active	Useful Life	20 years
Project Scope	New Project	General Ledger Account	45-0000-0-782000

Short Description

The project will include replacement of existing playground equipment, earthwork, site work and drainage. Additional project consideration includes: Site furnishings and green infrastructure. An allowance of \$25,000 has also been incorporated in the project cost to rehabilitate the site's parking lot.

Detailed Project Justification

In October of 2018 the Village Board approved a Parks Master Plan to develop a roadmap that would guide planning for the Village's park development decisions. The objectives were to assess existing park conditions, determine community sentiment about existing services and facilities, identify park needs and provide an action plan to implement strategies over the next fifteen years. Per the plan, this park is scheduled for improvements in FY 25/26. The existing playground was installed in 1997. As equipment ages it is more likely that it will break or crack causing risk for injury and increased maintenance for staff. In addition, playground standards and ADA requirements have been updated to reflect current technology. The existing playground does not meet current playground or ADA standards.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Park Improvement Fund	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

Budget Impact

Estimated annual maintenance cost of \$1,500.

Budget Items	26-27	27-28	28-29	29-30	30-31	Total
Maintenance	1,500	1,500	0	0	0	3,000
Total	1,500	1,500	0	0	0	3,000

Capital Improvement Plan

Libertyville, IL

Project # ADM-PMP-010
Project Name Sunrise Rotary Improvements

Total Project Cost	\$450,000	Contact	Deputy Village Administrator
Department	Administration & Finance	Type	Improvement
Category	Park Improvements	Priority	2 Important
Status	Active	Useful Life	25 years
Project Scope	New Project	General Ledger Account	45-0000-0-782000

Short Description

The project will include replacement of existing playground equipment, earthwork, site work and drainage. Additional project consideration includes: Ornamental fencing, site furnishings, landscape enhancements and green infrastructure.

Detailed Project Justification

In October of 2018 the Village Board approved a Parks Master Plan to develop a roadmap that would guide planning for the Village's park development decisions. The objectives were to assess existing park conditions, determine community sentiment about existing services and facilities, identify park needs and provide an action plan to implement strategies over the next fifteen years. Per the plan, this park is scheduled for improvements in FY 26/27. The existing playground was installed in 2001. As equipment ages it is more likely that it will break or crack causing risk for injury and increased maintenance for staff. In addition, playground standards and ADA requirements have been updated to reflect current technology. The existing playground does not meet current playground or ADA standards.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
375,000	Construction/Maintenance	75,000	0	0	0	0	75,000
	Total	75,000	0	0	0	0	75,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
375,000	Park Improvement Fund	75,000	0	0	0	0	75,000
	Total	75,000	0	0	0	0	75,000

Budget Impact

Estimated annual maintenance cost of \$1,500.

Budget Items	26-27	27-28	28-29	29-30	30-31	Total
Maintenance	0	1,500	0	0	0	1,500
Total	0	1,500	0	0	0	1,500

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # ADM-PMP-013
Project Name Timber Creek Playground Construction

Total Project Cost	\$200,000	Contact	Deputy Village Administrator
Department	Administration & Finance	Type	Improvement
Category	Park Improvements	Priority	2 Important
Status	Active	Useful Life	20 years
Project Scope	New Project	General Ledger Account	45-0000-0-782000

Short Description

The original playground equipment was installed in 1996. Playgrounds are recommended for replacement every 20 years. The project will consist of replacement of the existing playground equipment, earthwork, site work and drainage. Site furnishings will also be evaluated for updates.

Detailed Project Justification

In October of 2018 the Village Board approved a Parks Master Plan to develop a road map that would guide planning for the Village's park development decisions. The objectives were to assess existing park conditions, determine community sentiment about existing services and facilities, identify park needs and provide an action plan to implement strategies over the next fifteen years. Annually the plan is reviewed for priorities. The existing playground was installed in 1996. As equipment ages it is more likely that it will break or crack causing risk for injury and increased maintenance for staff. In addition, playground standards and ADA requirements have been updated to reflect current technology. The existing playground does not meet current playground or ADA standards. Grants are available for playground projects and will be applied for if the project meets the grant requirements.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Park Improvement Fund	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

Budget Impact

N/A

Capital Improvement Plan

Libertyville, IL

Project # ADM-PMP-014
Project Name Riverside Site Improvements

Total Project Cost	\$1,100,000	Contact	Deputy Village Administrator
Department	Administration & Finance	Type	Improvement
Category	Park Improvements	Priority	2 Important
Status	Active	Useful Life	20 years
Project Scope	New Project	General Ledger Account	45-0000-0-782000

Short Description

Following a master plan which will be completed in FY 25/26 staff will begin reviewing grant opportunities and working to design the project for a multi-year construction over FY 28/29 and 29/30. It is anticipated that the site improvements will include playground equipment replacement, earthwork, site work and drainage. Additional considerations include: expanded paved paths, repaving of tennis courts, site furnishings and landscape enhancements.

Detailed Project Justification

In October of 2018 the Village Board approved a Parks Master Plan to develop a roadmap that would guide planning for the Village's park development decisions. The objectives were to assess existing park conditions, determine community sentiment about existing services and facilities, identify park needs and provide an action plan to implement strategies over the next fifteen years. Upon completion of a master plan staff anticipates planning for grant funding and design. The existing playground was installed in 1996. As equipment ages it is more likely that it will break or crack causing risk for injury and increased maintenance for staff. In addition, playground standards and ADA requirements have been updated to reflect current technology. The existing playground does not meet current playground or ADA standards.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	0	500,000	500,000	0	0	1,000,000
Design/Engineering	100,000	0	0	0	0	100,000
Total	100,000	500,000	500,000	0	0	1,100,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Park Improvement Fund	100,000	500,000	500,000	0	0	1,100,000
Total	100,000	500,000	500,000	0	0	1,100,000

Capital Improvement Plan

Libertyville, IL



Project # ADM-PMP-016
Project Name Nicholas Dowden Gazebo

Total Project Cost	\$30,000	Contact	Deputy Village Administrator
Department	Administration & Finance	Type	Equipment
Category	Park Improvements	Priority	2 Important
Status	Active	Useful Life	25 years
Project Scope	New Project	General Ledger Account	45-0000-0-782000

Short Description

Shade gazebo for Nicholas Dowden Park (north side).

Detailed Project Justification

Nicholas Dowden Park was renovated in FY 24/25. A shade structure was anticipated as part of the project however was not included due to budget concerns. The park is highly used and does not have a lot of shade for the large amount of visitors. This shade structure would have a significant impact for the users of the park.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Equipment	30,000	0	0	0	0	30,000
Total	30,000	0	0	0	0	30,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Park Improvement Fund	30,000	0	0	0	0	30,000
Total	30,000	0	0	0	0	30,000

Budget Impact

No annual cost.

Budget Items	26-27	27-28	28-29	29-30	30-31	Total
Supplies/Materials	0	0	0	0	0	0
Total	0	0	0	0	0	0

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # ADM-PMP-017
Project Name Parks Master Plan Update

Total Project Cost	\$30,000	Contact	Deputy Village Administrator
Department	Administration & Finance	Type	Improvement
Category	Park Improvements	Priority	2 Important
Status	Active	Useful Life	10 years
Project Scope	New Project	General Ledger Account	45-0000-0-782000

Short Description

In 2018, the Village completed a parks master plan which evaluated the entire park system and made recommendations for improvements to the Village's parks. A consultant will be hired to update the plan to reflect the improvements that have been made and address future budget numbers.

Detailed Project Justification

In 2018, the Village completed a parks master plan which evaluated the entire park system and made recommendations for improvements to the Village's parks. The plan is almost ten years old. The plan needs to be updated to memorialize the improvements that have been made and to address the remaining parks that need to be improved. This will provide priority project justification along with an updated look at budget numbers for capital planning.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Other	30,000	0	0	0	0	30,000
Total	30,000	0	0	0	0	30,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Park Improvement Fund	30,000	0	0	0	0	30,000
Total	30,000	0	0	0	0	30,000

Budget Impact

No annual cost.

Capital Improvement Plan

Libertyville, IL



Project # PW-FAC-058
Project Name Lake Street Split Rail Fence

Total Project Cost	\$90,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Unassigned	Priority	3 Less Important
Status	Active	Useful Life	30 years
Project Scope	New Project	General Ledger Account	45-0000-0-799000

Short Description

New Aluminum fence to replace deteriorating wood split rail fence along Lake St. in Paradise Park.

Detailed Project Justification

The current split rail fence has been repaired numerous times and has exceeded its aesthetic value. The new fence would be more stable and provide increased pedestrian safety.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	90,000	0	0	0	0	90,000
Total	90,000	0	0	0	0	90,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Park Improvement Fund	90,000	0	0	0	0	90,000
Total	90,000	0	0	0	0	90,000

Budget Impact

This will reduce staff time for repairs on aging infrastructure.

Budget Items	26-27	27-28	28-29	29-30	30-31	Total
Supplies/Materials	375	0	0	0	0	375
Staff Cost	375	0	0	0	0	375
Total	750	0	0	0	0	750

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-PARKS-009
 Project Name Adler and Crawford Lot Resurfacing

Total Project Cost	\$400,000	Department	Public Works Department
Type	Improvement	Category	Park Improvements
Priority	3 Less Important	Status	Active
Useful Life	20 years	Project Scope	New Project

Short Description

The existing Parking lots at Adler Lodge upper lot and Butler Lake Crawford House lot are due for replacement. Adler is estimated to be 3-5 years past its EUL in 2028. Crawford is estimated to be at its EUL in 2028.

Detailed Project Justification

The existing lot surfacing is in poor condition and spot patching will no longer be feasible. Budget was reallocated over 2 years to allow for design services in FY 2027.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	0	350,000	0	0	0	350,000
Design/Engineering	50,000	0	0	0	0	50,000
Total	50,000	350,000	0	0	0	400,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Park Improvement Fund	50,000	350,000	0	0	0	400,000
Total	50,000	350,000	0	0	0	400,000

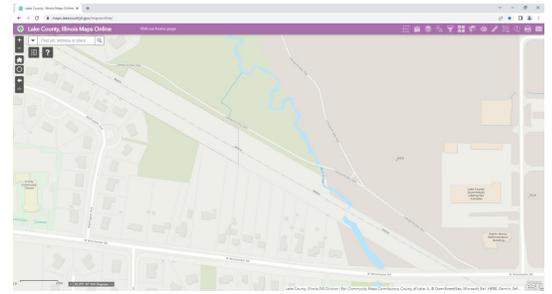
Budget Impact

Staff anticipates a savings of \$3,000/year in labor and materials associated with emergency patching.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-PARKS-010
Project Name Park Path Improvements - Various Locations

Total Project Cost	\$285,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Park Improvements	Priority	2 Important
Status	Active	Useful Life	20 years
Project Scope	Annual Program		

Short Description

The existing bituminous path that connects Gilbert Stiles, Paul Neal and Willis Overholser Parks is in poor condition with rutting and raveling. The proposed project will include removing damaged portions of the path and resurfaced with 3-inches of asphalt. In addition, the gravel paths at Charles Brown and Red Top Parks will be leveled and overlaid with 3-inches of asphalt.

Detailed Project Justification

The existing paths are in very poor condition at select locations due to rutting and raveling, which are causing trip hazards along with other issues. The resurfacing will provide a smoother and safer user surface.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
220,000	Construction/Maintenance	65,000	0	0	0	0	65,000
	Total	65,000	0	0	0	0	65,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
220,000	Park Improvement Fund	65,000	0	0	0	0	65,000
	Total	65,000	0	0	0	0	65,000

Budget Impact

No material additional cost or savings to operating budget.

Capital Improvement Plan

Libertyville, IL



Project # PW-PARKS-012
Project Name Riverside Park Pond Aerator Improvements

Total Project Cost	\$40,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Park Improvements	Priority	3 Less Important
Status	Active	Useful Life	25 years
Project Scope	New Project	General Ledger Account	45-0000-0-782000

Short Description

The addition of aerators to the pond that is adjacent to the swimming pool in Riverside Park. A new electrical line and ComEd meter will also be needed.

Detailed Project Justification

The addition of aerators to the large pond that is adjacent to the swimming pool in Riverside Park is desired to address the ongoing algae problem. The aerators will improve water circulation and the dissolved oxygen (DO) levels in the pond. This will enhance aquatic life and water quality.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	40,000	0	0	0	0	40,000
Total	40,000	0	0	0	0	40,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Park Improvement Fund	40,000	0	0	0	0	40,000
Total	40,000	0	0	0	0	40,000

Budget Impact

There will be an annual expenditure for maintenance of the aerators and the electricity costs.

Budget Items	26-27	27-28	28-29	29-30	30-31	Total
Maintenance	4,700	0	0	0	0	4,700
Total	4,700	0	0	0	0	4,700

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-PARKS-028
Project Name Butler Lake Park Parking Expansion

Total Project Cost	\$150,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Parking	Priority	2 Important
Status	Active	Useful Life	30 years
Project Scope	New Project	General Ledger Account	45-0000-0-782

Short Description

Adding parking stalls along the existing "ring-road" drive aisle at Butler Lake Park.

Detailed Project Justification

Parking capacity issues are a recurring problem due to the expanded sports programming at Butler Lake Park. Adding parking stalls along the existing drive aisle is cost effective, and the most efficient use of space. This project is timed to occur concurrently with other nearby parking lot paving projects so that it can be bid together for favorable construction pricing.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	0	125,000	0	0	0	125,000
Design/Engineering	25,000	0	0	0	0	25,000
Total	25,000	125,000	0	0	0	150,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Park Improvement Fund	25,000	125,000	0	0	0	150,000
Total	25,000	125,000	0	0	0	150,000

Budget Impact

NA

26-27 through 30-31
Capital Improvement Plan
 Libertyville, IL
Sources and Uses of Funds Details



Source	Project #	26-27	27-28	28-29	29-30	30-31
Project Fund						
Beginning Balance		702,287	828,787	246,917	-1,308,190	-2,258,297
Revenues and Other Fund Sources						
<i>Revenue</i>						
Operating Income - Stickers and IMF		331,500	338,130	344,893	344,893	400,000
Transfer from General Fund		1,000,000	0	0	0	0
Transfer from Non-Home Rule Sales Tax Fund		900,000	900,000	900,000	900,000	900,000
	Total	2,231,500	1,238,130	1,244,893	1,244,893	1,300,000
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		2,231,500	1,238,130	1,244,893	1,244,893	1,300,000
Total Funds available		2,933,787	2,066,917	1,491,810	-63,297	-958,297
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<i>Administration & Finance</i>						
Garbage Enclosure	ADM-FAC-016	40,000	0	0	0	0
ROW Accessibility Improvements	ADM-SDW-001	30,000	0	0	0	0
	Total	70,000	0	0	0	0
<i>Community Development</i>						
Corridor Studies - Milwaukee/Park	CD-SC-005	0	30,000	0	30,000	0
Downtown Streetscape Renewal	CD-SC-008	175,000	0	0	0	0
	Total	175,000	30,000	0	30,000	0
<i>Fire Department</i>						
SCBA & Masks	FD-EQU-005	0	0	300,000	0	0
	Total	0	0	300,000	0	0
<i>Public Works Department</i>						
Sign Printer	PW-EQU-004	35,000	0	0	0	0
East Cook Avenue South Lot Resurfacing	PW-FAC-057	10,000	55,000	0	0	0
Path and Parking Separation at Butler Lake Park	PW-PARKS-027	50,000	50,000	400,000	0	0
Downtown Brick Pavers	PW-SDW-001	40,000	45,000	50,000	50,000	55,000
Sidewalk Replacement	PW-SDW-002	200,000	200,000	200,000	225,000	250,000
Technology/USG Sidewalk Installation	PW-SDW-003	0	0	75,000	300,000	0
Park Avenue Sidewalk at LHS	PW-SDW-004	0	0	0	125,000	0
Crack Sealing (by Contract)	PW-ST-001	40,000	50,000	50,000	55,000	60,000
Pavement Patching	PW-ST-002	150,000	175,000	200,000	225,000	250,000
Road Program - Project Fund Portion	PW-ST-003	650,000	550,000	600,000	650,000	750,000
Thermoplastic Pavement Marking	PW-ST-004	45,000	50,000	50,000	55,000	60,000
Streetlight Replacements	PW-ST-005	225,000	225,000	225,000	225,000	225,000
Pavement Rejuvenation Program	PW-ST-013	60,000	35,000	40,000	45,000	50,000
Bike Path Improvement Program	PW-ST-016	90,000	50,000	50,000	50,000	55,000
Material Testing and Geotechnical Services	PW-ST-017	25,000	25,000	30,000	30,000	35,000
West Rockland Road Reconstruction	PW-ST-020	175,000	150,000	400,000	0	3,500,000
Annual Bike Path Rehabilitation Program	PW-ST-021	0	65,000	65,000	65,000	65,000
Annual RRFB Installations	PW-ST-026	35,000	35,000	35,000	35,000	35,000

Source	Project #	26-27	27-28	28-29	29-30	30-31
Railroad Quiet Zones	PW-ST-027	30,000	30,000	30,000	30,000	30,000
	Total	1,860,000	1,790,000	2,500,000	2,165,000	5,420,000
<i>Other Uses</i>						
Total Expenditures and Uses		2,105,000	1,820,000	2,800,000	2,195,000	5,420,000
Change in Fund Balance		126,500	-581,870	-1,555,107	-950,107	-4,120,000
	Ending Balance	828,787	246,917	-1,308,190	-2,258,297	-6,378,297

Capital Improvement Plan

Libertyville, IL



Project # ADM-FAC-016
Project Name Garbage Enclosure

Total Project Cost	\$40,000	Contact	Deputy Village Administrator
Department	Administration & Finance	Type	Improvement
Category	Buildings	Priority	2 Important
Status	Active	Useful Life	20 years
Project Scope	New Project	General Ledger Account	40-0000-0-768000

Short Description

Add additional garbage enclosure to the south of the existing enclosure adjacent to the Cook Street parking garage.

Detailed Project Justification

The existing garbage enclosure to the south of the existing enclosure that is adjacent to the Cook Street parking garage is at maximum capacity and is currently housing two grease containers. An additional enclosure is necessary to address garbage overflow. The new enclosure will allow for the grease containers to be moved out of the existing enclosure to allow for easier access as well as the addition of a dumpster to account for overflow. Staff has met with the garbage hauler to review options.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Construction/Maintenance	40,000	0	0	0	0	40,000	0
	Total	40,000	0	0	0	0	40,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Project Fund	40,000	0	0	0	0	40,000	0
	Total	40,000	0	0	0	0	40,000	

Budget Impact

Annual cleaning maintenance- billed to users

Capital Improvement Plan

Libertyville, IL



Project # ADM-SDW-001
Project Name ROW Accessibility Improvements

Total Project Cost	\$30,000	Contact	Deputy Village Administrator
Department	Administration & Finance	Type	Improvement
Category	Sidewalk	Priority	2 Important
Status	Active	Useful Life	10 years
Project Scope	Annual Program		

Short Description

In 2025, the Village completed an ADA Transition Plan as part of a grant through CMAP. The plan identifies public ROW areas within the community that need to be updated per ADA guidelines. Requested funding will go towards road resurfacing projects where public ROW improvements can be incorporated.

Detailed Project Justification

The Village's ADA plan, which was completed in 2025, identifies high priority areas to be addressed within the public ROW. These areas are considered non-compliant as it relates to ADA guidelines. The areas include sidewalks, crosswalks and curb ramps. Annually, funds will be used to address the areas as part of planned road resurfacing projects.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Construction/Maintenance	30,000	0	0	0	0	30,000	0
	Total	30,000	0	0	0	0	30,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Project Fund	30,000	0	0	0	0	30,000	0
	Total	30,000	0	0	0	0	30,000	

Budget Impact

This is anticipated to be an annual capital need.

Prior	Budget Items	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Maintenance	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	

Capital Improvement Plan

Libertyville, IL

Project # CD-SC-008
Project Name Downtown Streetscape Renewal

Total Project Cost	\$550,000	Contact	Community Development Director
Department	Community Development	Type	Improvement
Category	Streetscape	Priority	2 Important
Status	Active	Useful Life	30 years
Project Scope	Annual Program	General Ledger Account	40-0000-0-768000

Short Description

The downtown streetscape was installed in the late 1990's and includes sidewalks, curbs, furniture, trees, landscaping, pavers, etc. A formal evaluation of conditions has concluded that the streetscape has become worn and conditions require more than basic maintenance. It is suggested that replacements of the improvements would occur block by block over a multi-year period. Prior to commencing any design work, a detailed inventory of existing streetscape assets will be created. Additionally, a public engagement process will gather public input regarding potential new streetscape improvements and the general design vision. An RFQ for this work will be distributed in 2026. Historic character would be maintained with replacements and the previously proposed wayfinding signage program would be incorporated, along with certain public features generated from public input.

Detailed Project Justification

The appearance and condition of the downtown streetscape supports the epicenter of Village activity and the central business district. It is important to maintain the downtown to support the businesses, customer traffic, real estate, events and general appearance of the community. The downtown commercial district should be maintained equal to that of a private shopping center in order to allow it to compete with similar newer shopping environments. The 2022 streetscape conditions evaluation identifies need for extensive replacements due to age and deterioration of materials, furniture and infrastructure. Given the number of overlapping replacements required, total replacement is anticipated. To minimize disruption and spread costs, it is suggested this be completed on approximately block by block basis over multiple years.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
375,000	Design/Engineering	175,000	0	0	0	0	175,000	0
	Total	175,000	0	0	0	0	175,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
375,000	Project Fund	175,000	0	0	0	0	175,000	0
	Total	175,000	0	0	0	0	175,000	

Budget Impact

No material additional cost or savings to operating budget.

Capital Improvement Plan
Libertyville, IL



Project # PW-EQU-004
Project Name Sign Printer

Total Project Cost	\$35,000	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Equipment: PW Equip	Priority	2 Important
Status	Active	Useful Life	7 years
Project Scope	New Project	General Ledger Account	40-0000-0-799000

Short Description

HP730 printer – 3M certified.

Detailed Project Justification

Aging sign printer is out of warranty and cannot be serviced. It is nearing the end of its useful life. We have been printing more signs for multiple departments (Police, Fire, Parks, Engineering, and our street signs.) The printer we currently have is not made for the capacity of signage we have been creating.

We are upgrading to an HP 730 due to the efficiency and capacity of available printing. This is also a 3m Certified unit that will allow us the opportunity to become a 3M certified sign shop. The benefit for that is that we will have a warrantee on all of our signs we create using the 3M product.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Equipment	35,000	0	0	0	0	35,000	0
	Total	35,000	0	0	0	0	35,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Project Fund	35,000	0	0	0	0	35,000	0
	Total	35,000	0	0	0	0	35,000	

Budget Impact

Minimal Impact on the operating budget.

Capital Improvement Plan

Libertyville, IL



Project # PW-FAC-057
Project Name East Cook Avenue South Lot Resurfacing

Total Project Cost	\$65,000	Contact	Public Works Director
Department	Public Works Department	Type	Maintenance
Category	Parking	Priority	2 Important
Status	Active	Useful Life	20 years
Project Scope	New Project		

Short Description

Resurfacing of the East Cook Avenue south public parking lot.

Detailed Project Justification

The existing pavement at this parking lot has begun to deteriorate. The project will include milling off several inches of the existing pavement and the installation of a new asphalt surface. Improvements will also include re-striping and any identified signage improvements.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Construction/Maintenance	0	55,000	0	0	0	55,000	0
	Design/Engineering	10,000	0	0	0	0	10,000	
	Total	10,000	55,000	0	0	0	65,000	

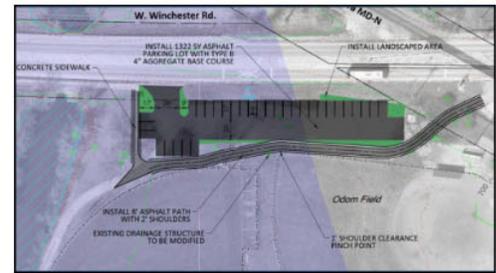
Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Project Fund	10,000	55,000	0	0	0	65,000	0
	Total	10,000	55,000	0	0	0	65,000	

Budget Impact

N/A

Capital Improvement Plan

Libertyville, IL



Project #	PW-PARKS-027	Contact	Public Works Director
Project Name	Path and Parking Separation at Butler Lake Park	Type	Improvement
Total Project Cost	\$500,000	Priority	2 Important
Department	Public Works Department	Useful Life	30 years
Category	Parking	General Ledger Account	40-0000-0-799000 / 45-0000-0-799000
Status	Active		
Project Scope	New Project		

Short Description

Reconstruction of the parking lot near Odom Field, just south of Winchester Road, and construction of a mixed-use path around the new parking lot. Also includes investigations into potential parking expansions within Butler Lake Park as project alternates.

Detailed Project Justification

The Bike Commission has identified safety concerns with the current mixed use path route cutting through the center drive aisle of a parking lot. Alternatives were presented to the Public Work Committee, with reconstruction of the parking lot as the suggested approach.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Construction/Maintenance	0	0	400,000	0	0	400,000	0
	Design/Engineering	50,000	50,000	0	0	0	100,000	
	Total	50,000	50,000	400,000	0	0	500,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Project Fund	50,000	50,000	400,000	0	0	500,000	0
	Total	50,000	50,000	400,000	0	0	500,000	

Budget Impact

NA

Capital Improvement Plan

Libertyville, IL



Project # PW-SDW-001
Project Name Downtown Brick Pavers

Total Project Cost	\$436,545	Contact	Public Works Director
Department	Public Works Department	Type	Maintenance
Category	Sidewalk	Priority	1 Critical
Status	Active	Useful Life	20 years
Project Scope	Annual Program		

Short Description

Replacement of brick paver crosswalks in the Central Business District on Milwaukee Avenue and side streets.

Detailed Project Justification

Repairing and replacing brick pavers in the CBD reduces the risk of tripping on pavers; reduces the pavers sinking in crosswalks which may cause vehicle damage; and enhances the look of the CBD.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
196,545	Construction/Maintenance	40,000	45,000	50,000	50,000	55,000	240,000	0
	Total	40,000	45,000	50,000	50,000	55,000	240,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
196,545	Project Fund	40,000	45,000	50,000	50,000	55,000	240,000	0
	Total	40,000	45,000	50,000	50,000	55,000	240,000	

Budget Impact

Staff anticipates a savings of \$500/year in critical repairs.

Prior	Budget Items	26-27	27-28	28-29	29-30	30-31	Total	Future
-2,500	Maintenance	-500	-500	0	0	0	-1,000	0
	Total	-500	-500	0	0	0	-1,000	

Capital Improvement Plan

Libertyville, IL



Project # PW-SDW-002
Project Name Sidewalk Replacement

Total Project Cost	\$2,118,571	Contact	Public Works Director
Department	Public Works Department	Type	Maintenance
Category	Sidewalk	Priority	1 Critical
Status	Active	Useful Life	20 years
Project Scope	Annual Program		

Short Description

Village Streets staff completes a sidewalk inspection of the Village to determine panels of sidewalk that need to be replaced by our contractor.

Detailed Project Justification

Replacing sidewalk panels reduces the risk of trips/falls and liability to the Village and enhances the visual appeal of Village.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
1,043,571	Construction/Maintenance	200,000	200,000	200,000	225,000	250,000	1,075,000	0
	Total	200,000	200,000	200,000	225,000	250,000	1,075,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
1,043,571	Project Fund	200,000	200,000	200,000	225,000	250,000	1,075,000	0
	Total	200,000	200,000	200,000	225,000	250,000	1,075,000	

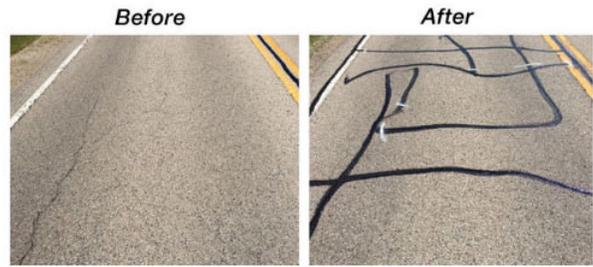
Budget Impact

Staff anticipates a savings of \$1,000/year in critical repairs.

Prior	Budget Items	26-27	27-28	28-29	29-30	30-31	Total	Future
-5,000	Maintenance	-1,000	-1,000	0	0	0	-2,000	0
	Total	-1,000	-1,000	0	0	0	-2,000	

Capital Improvement Plan

Libertyville, IL



Project # PW-ST-001
Project Name Crack Sealing (by Contract)

Total Project Cost	\$469,999	Contact	Public Works Director
Department	Public Works Department	Type	Maintenance
Category	Street Paving	Priority	2 Important
Status	Active	Useful Life	25 years
Project Scope	Annual Program		

Short Description

Crack sealing is a cost-effective pavement maintenance process. Crack sealing will prevent water from infiltrating down to the sub-base and creating potholes and alligator cracks, along with preventing the cracks from spreading further. In some instances, crack sealing can delay an overlay and help extend the life of the road.

Detailed Project Justification

Crack sealing will prevent water from infiltrating down to the sub-base and creating potholes and alligator cracks, along with preventing the cracks from spreading further. In some instances, crack sealing can delay an overlay and help extend the life of the road.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
214,999	Construction/Maintenance	40,000	50,000	50,000	55,000	60,000	255,000	0
	Total	40,000	50,000	50,000	55,000	60,000	255,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
214,999	Project Fund	40,000	50,000	50,000	55,000	60,000	255,000	0
	Total	40,000	50,000	50,000	55,000	60,000	255,000	

Budget Impact

Staff anticipates a savings of \$1,000/year in critical repairs.

Prior	Budget Items	26-27	27-28	28-29	29-30	30-31	Total	Future
-5,000	Maintenance	-1,000	-1,000	0	0	0	-2,000	0
	Total	-1,000	-1,000	0	0	0	-2,000	

Capital Improvement Plan

Libertyville, IL



Project # PW-ST-002
Project Name Pavement Patching

Total Project Cost	\$1,991,250	Contact	Public Works Director
Department	Public Works Department	Type	Maintenance
Category	Street Paving	Priority	2 Important
Status	Active	Useful Life	25 years
Project Scope	Annual Program		

Short Description

The Village performs asphalt pavement patching in selective areas on streets and alleys that are not currently scheduled for full-width rehabilitation as a measure to improve rideability and extend service life.

Detailed Project Justification

Pavement patching extends the useful life of certain streets and alleys in the Village. This allows the asset to be more functional and attractive to users.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
991,250	Construction/Maintenance	150,000	175,000	200,000	225,000	250,000	1,000,000	0
	Total	150,000	175,000	200,000	225,000	250,000	1,000,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
991,250	Project Fund	150,000	175,000	200,000	225,000	250,000	1,000,000	0
	Total	150,000	175,000	200,000	225,000	250,000	1,000,000	

Budget Impact

Staff anticipates a savings of \$1,000/year in critical repairs.

Prior	Budget Items	26-27	27-28	28-29	29-30	30-31	Total	Future
-5,000	Maintenance	-1,000	-1,000	0	0	0	-2,000	0
	Total	-1,000	-1,000	0	0	0	-2,000	

Capital Improvement Plan

Libertyville, IL



Project # PW-ST-003
Project Name Road Program - Project Fund Portion

Total Project Cost	\$6,115,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Street Paving	Priority	1 Critical
Status	Active	Useful Life	25 years
Project Scope	Annual Program		

Short Description

Extensive annual program that aims to mill and resurface Village-owned roads on an annual basis.

Detailed Project Justification

Resurfacing roads is significantly less expensive than reconstruction. Resurfacing roads extends the useful life of the road by 10-15 years.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
2,915,000	Construction/Maintenance	650,000	550,000	600,000	650,000	750,000	3,200,000	0
	Total	650,000	550,000	600,000	650,000	750,000	3,200,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
2,915,000	Project Fund	650,000	550,000	600,000	650,000	750,000	3,200,000	0
	Total	650,000	550,000	600,000	650,000	750,000	3,200,000	

Budget Impact

Staff anticipates a savings of \$5,000/year in critical repairs.

Prior	Budget Items	26-27	27-28	28-29	29-30	30-31	Total	Future
-25,000	Maintenance	-5,000	-5,000	0	0	0	-10,000	0
	Total	-5,000	-5,000	0	0	0	-10,000	

Capital Improvement Plan

Libertyville, IL



Project # PW-ST-004
Project Name Thermoplastic Pavement Marking

Total Project Cost	\$496,571	Contact	Public Works Director
Department	Public Works Department	Type	Maintenance
Category	Street Paving	Priority	2 Important
Status	Active	Useful Life	15 years
Project Scope	Annual Program		

Short Description

Thermoplastic pavement markings are used to delineate bike lanes, bus lanes, crosswalks, pedestrian safety areas, driving lanes and parking areas.

Detailed Project Justification

Staff uses an intergovernmental joint bidding process for pavement marking to achieve economies of scale. The thermoplastic markings are used for stopping bars at intersections, crosswalks, parking lanes, etc.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
236,571	Construction/Maintenance	45,000	50,000	50,000	55,000	60,000	260,000	0
	Total	45,000	50,000	50,000	55,000	60,000	260,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
236,571	Project Fund	45,000	50,000	50,000	55,000	60,000	260,000	0
	Total	45,000	50,000	50,000	55,000	60,000	260,000	

Budget Impact

No material additional cost or savings to operating budget.

Capital Improvement Plan

Libertyville, IL



Project # PW-ST-005
Project Name Streetlight Replacements

Total Project Cost \$2,100,000
Department Public Works Department
Category Streetscape
Status Active
Project Scope Annual Program

Contact Public Works Director
Type Improvement
Priority 1 Critical
Useful Life 25 years

Short Description

Replacement of old streetlights and the utilities to power the streetlights. Replacement streetlights are equipped with light emitting diode bulbs that require less energy and cost less than sodium light bulbs.

Detailed Project Justification

New streetlights are less expensive, safer, and require less maintenance.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
975,000	Construction/Maintenance	225,000	225,000	225,000	225,000	225,000	1,125,000	0
	Total	225,000	225,000	225,000	225,000	225,000	1,125,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
975,000	Project Fund	225,000	225,000	225,000	225,000	225,000	1,125,000	0
	Total	225,000	225,000	225,000	225,000	225,000	1,125,000	

Budget Impact

Staff anticipates a savings of \$5,000/year in critical repairs.

Prior	Budget Items	26-27	27-28	28-29	29-30	30-31	Total	Future
-25,000	Maintenance	-5,000	-5,000	0	0	0	-10,000	0
	Total	-5,000	-5,000	0	0	0	-10,000	

Capital Improvement Plan

Libertyville, IL

Project # PW-ST-013
Project Name Pavement Rejuvenation Program

Total Project Cost	\$392,387	Contact	Public Works Director
Department	Public Works Department	Type	Maintenance
Category	Street Reconstruction	Priority	1 Critical
Status	Active	Useful Life	10 years
Project Scope	Annual Program		

Short Description

The Village successfully utilized a pavement rejuvenator product last year known as "reclamite" that is produced and installed by the firm Corrective Asphalt Materials (CAM). Reclamite is most suitable for streets that have just recently been resurfaced and extends the pavement life at a very nominal cost.

Detailed Project Justification

Reclamite is most suitable for streets that have just recently been resurfaced and extends the pavement life at a very nominal cost.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
162,387	Construction/Maintenance	60,000	35,000	40,000	45,000	50,000	230,000	0
	Total	60,000	35,000	40,000	45,000	50,000	230,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
162,387	Project Fund	60,000	35,000	40,000	45,000	50,000	230,000	0
	Total	60,000	35,000	40,000	45,000	50,000	230,000	

Budget Impact

No material additional cost or savings to operating budget. The application of reclamite will extend the useful life of the asset and prevent the need for costly emergency repairs.

Capital Improvement Plan

Libertyville, IL

Project # PW-ST-016
Project Name Bike Path Improvement Program

Total Project Cost	\$495,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Street Reconstruction	Priority	2 Important
Status	Active	Useful Life	15 years
Project Scope	Annual Program		

Short Description

Comprehensive program that aims to improve Village-owned bike paths and crossings on an annual basis.

Detailed Project Justification

Improving the Village's bike path infrastructure promotes resiliency of the assets and enhances rider and pedestrian safety throughout the community.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
200,000	Construction/Maintenance	90,000	50,000	50,000	50,000	55,000	295,000	0
	Total	90,000	50,000	50,000	50,000	55,000	295,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
200,000	Project Fund	90,000	50,000	50,000	50,000	55,000	295,000	0
	Total	90,000	50,000	50,000	50,000	55,000	295,000	

Budget Impact

Currently unknown pending degree of improvements.

Capital Improvement Plan

Libertyville, IL



Project # PW-ST-017
Project Name Material Testing and Geotechnical Services

Total Project Cost	\$210,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Street Reconstruction	Priority	2 Important
Status	Active	Useful Life	15 years
Project Scope	Annual Program		

Short Description

Material testing and geotechnical services are essential to ensure proper quality control during construction and required design parameters.

Detailed Project Justification

Material testing is necessary to provide proper quality control of materials and set rolling patterns for pavement placement.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
65,000	Design/Engineering	25,000	25,000	30,000	30,000	35,000	145,000	0
	Total	25,000	25,000	30,000	30,000	35,000	145,000	

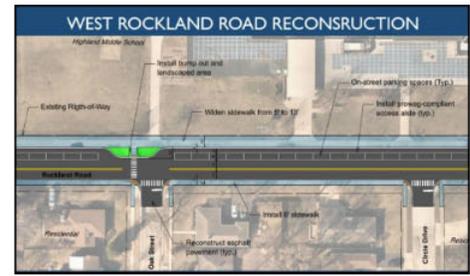
Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
65,000	Project Fund	25,000	25,000	30,000	30,000	35,000	145,000	0
	Total	25,000	25,000	30,000	30,000	35,000	145,000	

Budget Impact

No material additional cost or savings to operating budget.

Capital Improvement Plan

Libertyville, IL



Project # PW-ST-020
Project Name West Rockland Road Reconstruction

Total Project Cost	\$4,225,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Street Reconstruction	Priority	2 Important
Status	Active	Useful Life	30 years
Project Scope	New Project	General Ledger Account	40-0000-0-79900

Short Description

Reconstruction of West Rockland Road. Will pursue grant funding opportunities for IDOT STP Grant via Lake County.

Detailed Project Justification

The project will include infrastructure improvements to address multiple concerns. The curbs and pavement will be reconstructed to modern standards. Aging watermain and existing lead services will be replaced. Enhanced pedestrian facilities and student safety improvements are anticipated.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Construction/Maintenance	0	0	0	0	3,500,000	3,500,000	0
	Design/Engineering	175,000	150,000	400,000	0	0	725,000	
	Total	175,000	150,000	400,000	0	3,500,000	4,225,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Project Fund	175,000	150,000	400,000	0	3,500,000	4,225,000	0
	Total	175,000	150,000	400,000	0	3,500,000	4,225,000	

Budget Impact

Decrease in maintenance on W. Rockland Road.

Capital Improvement Plan

Libertyville, IL



Project # PW-ST-026
Project Name Annual RRFB Installations

Total Project Cost	\$210,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Street Construction	Priority	2 Important
Status	Active	Useful Life	50 years
Project Scope	Annual Program	General Ledger Account	40-0000-0-799000

Short Description

Installation of rapid rectangular flashing beacons (RRFBs) at designated crosswalks in order to enhance visibility to motorists and to increase safety for pedestrians and cyclists.

Detailed Project Justification

Rapid Rectangular Flashing Beacon (RRFB) assemblies are utilized to enhance visibility and safety for designated crosswalks. The Village has currently identified six locations that may be suitable for RRFBs. It is proposed to proceed with one installation per year based on a prioritization of each suitable location.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
35,000	Equipment	35,000	35,000	35,000	35,000	35,000	175,000	0
	Total	35,000	35,000	35,000	35,000	35,000	175,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
35,000	Project Fund	35,000	35,000	35,000	35,000	35,000	175,000	0
	Total	35,000	35,000	35,000	35,000	35,000	175,000	

Budget Impact

Minimal because each installation will be new.

Capital Improvement Plan

Libertyville, IL



Project # PW-ST-027
Project Name Railroad Quiet Zones

Total Project Cost	\$150,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Street Construction	Priority	2 Important
Status	Active	Useful Life	50 years
Project Scope	Annual Program	General Ledger Account	40-0000-0-799000

Short Description

Quiet zones implement certain improvements that allow trains to not have to sound their horns at crossings unless they see a potential hazard. The Village is part of three separate quiet zones. Two on the Milwaukee District North Line (MND) rail line and one of the Canadian National (CN rail line).

Detailed Project Justification

If the quiet zones are not maintained trains will begin to sound their horns at all crossings, which becomes a quality of life issue for residents, especially during the evening hours. Typical improvements include raised medians and delineators. Each quiet zone needs to be recertified every 4-5 years. The Recertification process needs to be completed by an experienced consultant.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Construction/Maintenance	30,000	30,000	30,000	30,000	30,000	150,000	0
	Total	30,000	30,000	30,000	30,000	30,000	150,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Project Fund	30,000	30,000	30,000	30,000	30,000	150,000	0
	Total	30,000	30,000	30,000	30,000	30,000	150,000	

Budget Impact

No operating budget impact.

26-27 through 30-31
Capital Improvement Plan
 Libertyville, IL
Sources and Uses of Funds Details

Source	Project #	26-27	27-28	28-29	29-30	30-31
Public Building Improvement Fund						
Beginning Balance		591,151	498,883	341,383	560,883	1,213,383
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Interest and Miscellaneous Revenue		5,000	2,500	2,500	2,500	2,500
Transfer from General Fund		1,000,000	0	0	0	0
Transfer from Non-Home Rule Sales Tax Fund		1,100,000	950,000	850,000	850,000	850,000
	Total	2,105,000	952,500	852,500	852,500	852,500
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		2,105,000	952,500	852,500	852,500	852,500
Total Funds available		2,696,151	1,451,383	1,193,883	1,413,383	2,065,883
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>Administration & Finance</u>						
Village Hall Ceiling Acoustical Tiles and Grid	ADM-FAC-007	44,268	0	0	0	0
	Total	44,268	0	0	0	0
<u>Community Development</u>						
Newberry Shared Dumpster Enclosure	CD-FAC-001	40,000	0	0	0	0
	Total	40,000	0	0	0	0
<u>Fire Department</u>						
Fire Stations I & II Turnout Gear Washers	FD-EQU-006	40,000	0	0	0	0
Fire Stations I & II Vehicle Exhaust Systems	FD-EQU-008	0	0	0	200,000	0
Apparatus Bay Floor Replacement Program	FD-FAC-003	0	120,000	0	0	0
Village Emergency Siren Replacement	FD-FAC-004	55,000	0	0	0	0
Roof Repair/Replacement - Fire Station 1	FD-FAC-005	0	0	60,000	0	0
SCBA Fill Station and Compressor - Fire Station 2	FD-FAC-008	0	0	60,000	0	0
Apparatus Bay Heaters Station 1 and 2	FD-FAC-009	120,000	0	0	0	0
Fire Station 1 Bathroom Remodel	FD-FAC-013	750,000	0	0	0	0
Fire Station I Emergency Generator	FD-FAC-016	0	350,000	0	0	0
Fire Station I Common Area Renovation	FD-FAC-018	63,000	0	0	0	0
Fire Station I Front Concrete Pad Replacement	FD-FAC-019	0	100,000	0	0	0
Retaining Wall & Fence Replacement Project	FD-FAC-020	0	0	0	0	50,000
Fire Station HVAC Replacement Program	FD-FAC-021	0	0	0	0	45,000
Fire Dept. Illuminated Signs with Marquee	FD-IT-006	0	0	100,000	0	0
	Total	1,028,000	570,000	220,000	200,000	95,000
<u>Non-Village Departments</u>						
Civic Center - Restroom Renovation	PW-FAC-013	45,000	0	0	0	0
Civic Center - Roof Replacement	PW-FAC-014	0	0	103,000	0	0

Source	Project #	26-27	27-28	28-29	29-30	30-31
Adler Center Roof Replacement and Interior Repairs	PW-FAC-029	450,000	0	0	0	0
Civic Center - Stairs/Lights/Countertops/Cabinets	PW-FAC-033	0	70,000	0	0	0
	Total	495,000	70,000	103,000	0	0
Public Works Department						
600 North Avenue - Parking Lot Rehabilitation	PW-FAC-031	55,000	470,000	0	0	0
600 North Ave - Repair Epoxy Shop Floor	PW-FAC-046	0	0	175,000	0	0
544 North Concrete Floor Restoration and Drain Grates	PW-FAC-056	75,000	0	0	0	0
Adler Lodge Painting	PW-PARKS-025	55,000	0	0	0	0
	Total	185,000	470,000	175,000	0	0
Recreation Department						
Adler Pool Chair Replacement	REC-FAC-002	0	0	35,000	0	0
Adler Pool Roof Replacement	REC-FAC-004	55,000	0	0	0	0
Adler Pool Feature	REC-FAC-005	250,000	0	0	0	0
Adler Pool Shade Structure	REC-FAC-006	100,000	0	0	0	0
Adler Pool Pole Lighting	REC-FAC-007	0	0	100,000	0	0
	Total	405,000	0	135,000	0	0
Other Uses						
Total Expenditures and Uses		2,197,268	1,110,000	633,000	200,000	95,000
Change in Fund Balance		-92,268	-157,500	219,500	652,500	757,500
	Ending Balance	498,883	341,383	560,883	1,213,383	1,970,883

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL

Project # ADM-FAC-007
Project Name Village Hall Ceiling Acoustical Tiles and Grid

Total Project Cost	\$44,268	Contact	Deputy Village Administrator
Department	Administration & Finance	Type	Improvement
Category	Buildings	Priority	2 Important
Status	Active	Useful Life	25 years
Project Scope	New Project	General Ledger Account	46-0000-0-790000

Short Description

This project will include the removal and replacement of all grids and acoustical tiles at the Village Hall where there is a drop ceiling. The areas that are included in this project are the administration offices, front counter office area, stairwells, kitchen, meeting room and upstairs conference room. Coordination with the contractor will be necessary to complete this project with minimal disruptions.

Detailed Project Justification

This project is part of the reserve study recommendations completed at the Village Hall by Reserve Advisors. The project was flagged due to the current age of the ceiling tiles and to update the look of the facility. The project will also provide better acoustical sound in the office setting, along with improved insulation in the office areas by keeping the climate controlled temperature at the desired settings. Finally, the project will replace areas where there have been small leaks causing the current ceiling tiles to turn brown.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	44,268	0	0	0	0	44,268
Total	44,268	0	0	0	0	44,268

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Public Building Improvement Fund	44,268	0	0	0	0	44,268
Total	44,268	0	0	0	0	44,268

Budget Impact

No material additional cost or savings to operating budget.

Capital Improvement Plan

Libertyville, IL



Project # CD-FAC-001
Project Name Newberry Shared Dumpster Enclosure

Total Project Cost	\$40,000	Contact	Community Development Director
Department	Community Development	Type	Improvement
Category	Buildings	Priority	2 Important
Status	Active	Useful Life	10 years
Project Scope	New Project	General Ledger Account	40-0000-0-768000

Short Description

Construction of enclosure for dumpsters serving tenants of the 600 Block of North Milwaukee. Specific location within the Newberry lot has not yet been determined, and will be assessed for best access by tenants, garbage collection, safety, topography and aesthetics.

Detailed Project Justification

Dumpsters are required to be screened or enclosed per zoning code. Newly placed dumpsters throughout the downtown are consistently required to be screened as part of permitting or occupancy.

The dumpsters for the buildings in the 600 block of North Milwaukee were placed temporarily in the Newberry customer/commuter lot to accommodate tenants while their property owners attempted to negotiate with the adjoining property owner for access to refuse service. Several of the properties have no area in which to place or access their own dumpsters. A more permanent solution to refuse storage is required.

Regular maintenance cost will be offset by required fee assessed annually to restaurant users of shared downtown dumpsters.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	40,000	0	0	0	0	40,000
Total	40,000	0	0	0	0	40,000

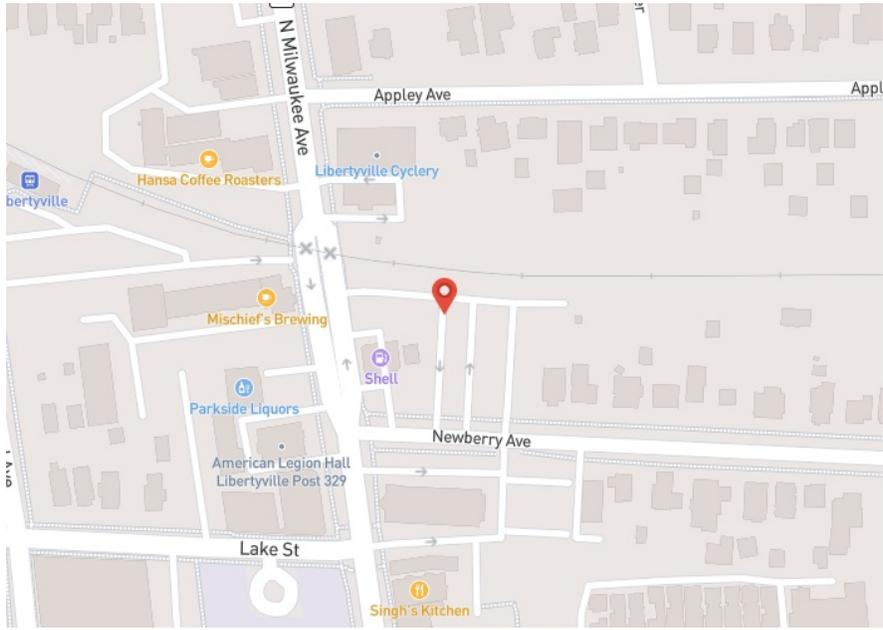
Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Public Building Improvement Fund	40,000	0	0	0	0	40,000
Total	40,000	0	0	0	0	40,000

Budget Impact

The enclosure will need to be powerwashed 1-3 times a year (\$300-\$900) and may need boards or locks replaced if damaged (\$0-\$500), cost will be offset by required downtown restaurant shared dumpster annual fee of \$800 by Green Room (plus additional should other users be identified in the future).

Enclosure concrete pad and material will be designed so as to allow expansion for additional users, cost would be limited to only posts and boards (in the unlikely occurrence, it would be several years away and be included in future CIP request).

Location



Capital Improvement Plan

Libertyville, IL

Project # FD-EQU-006
Project Name Fire Stations I & II Turnout Gear Washers

Total Project Cost	\$40,000	Contact	Fire Chief
Department	Fire Department	Type	Equipment
Category	Equipment: Miscellaneous	Priority	1 Critical
Status	Active	Useful Life	15 years

Short Description

This project concerns the procurement of a new gear washers for Fire Stations I and II. With staff having a quote in hand, the gear washers would be purchased from and installed by the selected vendor. Said vendor would then collect the old gear washers to be scrapped.

Detailed Project Justification

Assuming they are replaced in FY 27 as proposed, the current gear washers would be 20 years past their 15-year EUL, prompting replacements. The gear washers would pick up the roles from their predecessors by contributing toward the Department's cancer prevention program, which emphasizes a culture of safety by requiring immediate gear washing following fires. Procuring the gear washers would indicate a direct investment in personnel, and would continue to support their working and living conditions within the Stations.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Equipment	40,000	0	0	0	0	40,000
Total	40,000	0	0	0	0	40,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Public Building Improvement Fund	40,000	0	0	0	0	40,000
Total	40,000	0	0	0	0	40,000

Budget Impact

Funds from the operating budget have been used to repair the gear washers due to age and wear and tear on an as-needed basis. Relatedly, Staff have observed these gear washers undergoing repairs that have recently increased in frequency, with the most recent repair in FY 25 costing over \$3,000. Should this project be funded, staff does not project operating funds to be used to maintain the new gear washers in the immediate future.

Capital Improvement Plan

Libertyville, IL

Project # FD-FAC-004
Project Name Village Emergency Siren Replacement

Total Project Cost	\$55,000	Department	Fire Department
Type	Equipment	Category	Buildings
Priority	1 Critical	Status	Active
Useful Life	25 years	Project Scope	New Project

Short Description

This project involves the replacement of Village emergency sirens used to alert residents of emergencies, most notably adverse weather conditions endangering life and property. The process would consist of a third party contractor arriving at the location of the siren system, extracting the old siren, and replacing the old siren with a new siren. The old siren would then be promptly expended. It will be ensured that these new sirens will be compatible with the existing system to ensure years of efficacy.

Detailed Project Justification

Sirens are one of the most fundamental emergency assets the Village possesses. As a result, the purchase and installation of a new siren will help to ensure all areas of the Village are able to hear the siren system for a number of years. This new siren will intend to preserve life and the proactive protection of property in the event of adverse weather conditions, thereby contributing to the sustainment of the Village's Equalized Assessed Value (EAV) and the subsequent generation of revenue.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Equipment	55,000	0	0	0	0	55,000
Total	55,000	0	0	0	0	55,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Public Building Improvement Fund	55,000	0	0	0	0	55,000
Total	55,000	0	0	0	0	55,000

Budget Impact

No material additional cost or savings to operating budget.

Capital Improvement Plan

Libertyville, IL

Project # FD-FAC-009
Project Name Apparatus Bay Heaters Station 1 and 2

Total Project Cost	\$120,000	Contact	Fire Chief
Department	Fire Department	Type	Equipment
Category	Buildings	Priority	2 Important
Status	Active	Useful Life	20 years
Project Scope	New Project		

Short Description

This project would replace the infrared bay heaters at station 1 and 2, these units are 30 years old and will need replacement soon.

Detailed Project Justification

The heaters are 30 years old and in need of replacement, units have been seeing more maintenance the last couple of years.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Equipment	120,000	0	0	0	0	120,000
Total	120,000	0	0	0	0	120,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Public Building Improvement Fund	120,000	0	0	0	0	120,000
Total	120,000	0	0	0	0	120,000

Budget Impact

No material additional cost or savings to operating budget.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # FD-FAC-013
Project Name Fire Station 1 Bathroom Remodel

Total Project Cost	\$1,250,000	Contact	Fire Chief
Department	Fire Department	Type	Improvement
Category	Buildings	Priority	2 Important
Status	Active	Useful Life	25 years
Project Scope	New Project		

Short Description

This project concerns the remodeling of Station 1's bathroom. Staff would gut out the existing bathroom to reduce costs via the hiring of a contractor. The bathroom would then be remodeled by installing new materials via a contractor.

Detailed Project Justification

Installed during Station 1's construction, the bathroom has never been remodeled throughout its 31-year lifespan. Consequently, substantial mold and lime accumulation could produce negative health effects on personnel while using the bathrooms, including while bathing. Numerous scuffs and scratches have deteriorated the wall, all of which have resulted in personnel feeling a significant degree of anxiety while using the bathroom. A remodeling would result in the preservation of personnel welfare via harboring a more sanitary environment, from mental to physical health.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
500,000	Construction/Maintenance	750,000	0	0	0	0	750,000
	Total	750,000	0	0	0	0	750,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
500,000	Public Building Improvement Fund	750,000	0	0	0	0	750,000
	Total	750,000	0	0	0	0	750,000

Budget Impact

No material additional cost or savings to operating budget.

Capital Improvement Plan

Libertyville, IL



Project # FD-FAC-018
Project Name Fire Station I Common Area Renovation

Total Project Cost	\$63,000	Contact	Fire Chief
Department	Fire Department	Type	Improvement
Category	Buildings	Priority	1 Critical
Status	Active	Useful Life	25 years
Project Scope	New Project		

Short Description

This project is related to Phase 2 of the renovation of Fire Station I, which houses a bulk of the Department's rigs and personnel on a daily basis. Personnel would procure, install, and manage new assets located in the kitchen, lounge, hallway, and communications room. Items include new flooring, counter tops, cabinets, appliance, wall paneling, flooring, and furniture. The approach would be similar to Phase 2 of Fire Station II's renovation, which was included as a past project in the Village's Capital Improvement Plan.

Detailed Project Justification

The intended areas undergoing renovation would undergo said renovation for the first time since the Station completed construction in 1991. As such, various appliances and furniture that are well past their estimated useful lives would be replaced with more modern counterparts to support and enhance the working and living conditions of personnel. As Station I hosts approximately 30 tours per year, Staff stresses the importance of publicly displaying modern furniture, appliances, flooring, and wall paneling as indicators of the Village's investment in personnel. Also, the Station receiving a more modern look overall would boost personnel confidence and maintain a strong sense of pride in serving the Department.

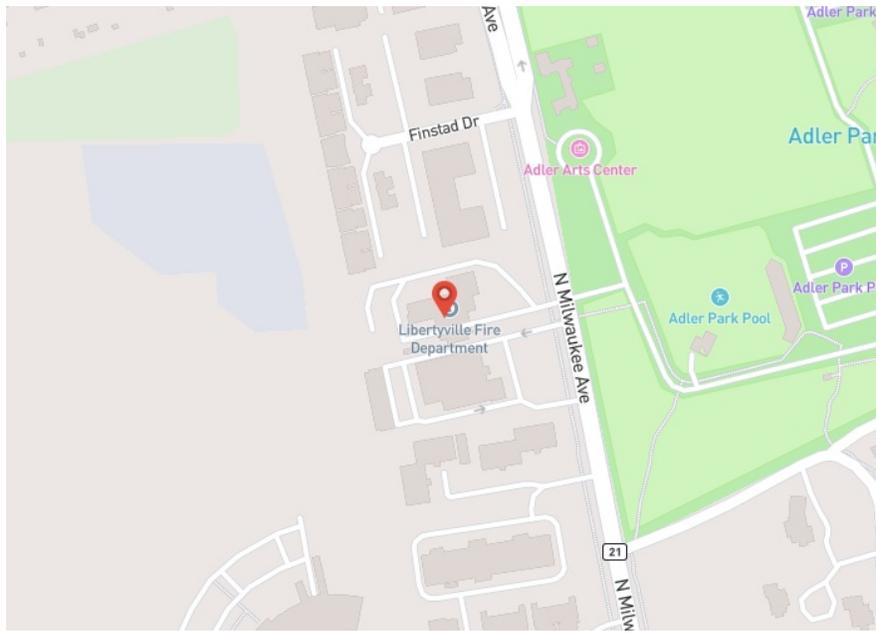
Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	63,000	0	0	0	0	63,000
Total	63,000	0	0	0	0	63,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Public Building Improvement Fund	63,000	0	0	0	0	63,000
Total	63,000	0	0	0	0	63,000

Budget Impact

Spending capital monies for this project would result in a substantial decrease of operating spending, as the renovation would result in the procurement of newer assets that would very likely not require repairs and frequent purchases using said operating monies, which has been the case for every fiscal year. Said operating monies have been spent on repairs, purchasing, painting, and other patchwork around the Station.

Location



Capital Improvement Plan

Libertyville, IL

Project # PW-FAC-013
Project Name Civic Center - Restroom Renovation

Total Project Cost	\$45,000	Contact	Public Works Director
Department	Non-Village Departments	Type	Improvement
Category	Buildings	Priority	3 Less Important
Status	Active	Useful Life	20 years
Project Scope	New Project		

Short Description

Project activities include removal of tile, wallpaper, ceiling tiles, and bathroom fixtures, as well as installation of new and updated fixtures with air dryers to reduce paper waste.

Detailed Project Justification

Current bathrooms will be in need of updating in 2024. This will include tile floor, bathroom fixtures, ceiling, and wallpaper. By renovating we will give the bathrooms a new look with minimal cost.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	45,000	0	0	0	0	45,000
Total	45,000	0	0	0	0	45,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Public Building Improvement Fund	45,000	0	0	0	0	45,000
Total	45,000	0	0	0	0	45,000

Budget Impact

Staff anticipates a savings of \$500/year in critical repairs.

Budget Items	26-27	27-28	28-29	29-30	30-31	Total
Maintenance	-500	-500	0	0	0	-1,000
Total	-500	-500	0	0	0	-1,000

Capital Improvement Plan

Libertyville, IL

Project # PW-FAC-029
Project Name Adler Center Roof Replacement and Interior Repairs

Total Project Cost	\$450,000	Contact	Public Works Director
Department	Non-Village Departments	Type	Improvement
Category	Buildings	Priority	1 Critical
Status	Active	Useful Life	25 years
Project Scope	New Project	General Ledger Account	46-0000-0-781000

Short Description

The proposed project will include the removal of current cedar shake roof that is beyond its useful service life and has may leaks and replacement with a new cedar shake roof system along with new decking membrane. In addition, the Adler Center has maintenance issues that need to be addressed such as windows, broken glass panes, door weather sealing, damaged door hinges, drywall, drywall joints and painted surfaces.

Detailed Project Justification

Current roofs are about 24-34 years old and are at the end of their useful life. Roof will require new shingles, sheathing, fascia and boards. In addition to the roof replacement, this project will address the on-going maintenance issues to fix rotted windows, broken glass panes, door weather sealing, damaged door hinges, drywall, drywall joints and painted surfaces.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	450,000	0	0	0	0	450,000
Total	450,000	0	0	0	0	450,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Public Building Improvement Fund	450,000	0	0	0	0	450,000
Total	450,000	0	0	0	0	450,000

Budget Impact

No material additional cost or savings to operating budget. Replacement of this asset could prevent the need for a costly emergency repair.

Capital Improvement Plan

Libertyville, IL

Project # PW-FAC-031
Project Name 600 North Avenue - Parking Lot Rehabilitation

Total Project Cost	\$525,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Parking	Priority	1 Critical
Status	Active	Useful Life	20 years
Project Scope	New Project		

Short Description

The existing parking lot is currently in poor condition and requires rehabilitation. The project would include the removal of the existing asphalt surface, removal of select locations along the existing curb and gutter and existing base course, and the installation of new curbs and an asphalt surface course. The project would be intended to be phased in a manner to allow for ongoing operations at the facility.

Detailed Project Justification

The parking lot is currently in poor condition and is anticipated to worsen over time. The ongoing deterioration of the pavement conditions at this facility could result in a hinderance of operations. The intent of the project is to address the pavement before conditions diminish to a state that would require remediation beyond just a pavement resurfacing.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	0	470,000	0	0	0	470,000
Design/Engineering	55,000	0	0	0	0	55,000
Total	55,000	470,000	0	0	0	525,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Public Building Improvement Fund	55,000	470,000	0	0	0	525,000
Total	55,000	470,000	0	0	0	525,000

Budget Impact

No material additional cost or savings to operating budget. Replacement of this asset could prevent the need for a costly emergency repair.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-FAC-056
 Project Name 544 North Concrete Floor Restoration and Drain Grates

Total Project Cost	\$75,000	Contact	Public Works Director
Department	Public Works Department	Type	Maintenance
Category	Buildings	Priority	2 Important
Status	Active	Useful Life	20 years
Project Scope	New Project	General Ledger Account	46-0000-0-796000

Short Description

Repair cracks, clean and seal Shop floors and install new floor drain grates at 544 North Avenue.

Detailed Project Justification

The original sealer applied in the early 90's by Parks staff has exceeded its useful life. The concrete floors have cracks and stains and should be sealed again to prevent further degradation. The floor grates in the wash bays are rusting and the concrete needs patch work near the grates.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	75,000	0	0	0	0	75,000
Total	75,000	0	0	0	0	75,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Public Building Improvement Fund	75,000	0	0	0	0	75,000
Total	75,000	0	0	0	0	75,000

Budget Impact

Minimal impact on the operating budget.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-PARKS-025
 Project Name Adler Lodge Painting

Total Project Cost	\$55,000	Contact	Public Works Director
Department	Public Works Department	Type	Maintenance
Category	Buildings	Priority	2 Important
Status	Active	Useful Life	10 years
Project Scope	New Project	General Ledger Account	46-0000-0-796000

Short Description

The Adler Lodge wood siding could use a new stain coat, leaf guards and minor fascia/trim/siding board replacement.

Detailed Project Justification

The wood siding is faded with several areas exposed to the elements. Some boards will need replacement. The previous stain coat applied in 2014 is reaching the end of its useful life.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	55,000	0	0	0	0	55,000
Total	55,000	0	0	0	0	55,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Public Building Improvement Fund	55,000	0	0	0	0	55,000
Total	55,000	0	0	0	0	55,000

Budget Impact

This will not impact the general operating budget.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # REC-FAC-004
 Project Name Adler Pool Roof Replacement

Total Project Cost	\$55,000	Contact	Recreation Manager
Department	Recreation Department	Type	Maintenance
Category	Buildings	Priority	2 Important
Status	Active	Useful Life	25 years
Project Scope	New Project	General Ledger Account	46-0000-0-791000

Short Description

The Adler Pool roofs condition is declining and could use a re-roof.

Detailed Project Justification

Current roofs are about 24-34 years old and are at the end of their useful life. Roof will require new shingles, sheathing, fascia and boards.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	55,000	0	0	0	0	55,000
Total	55,000	0	0	0	0	55,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Public Building Improvement Fund	55,000	0	0	0	0	55,000
Total	55,000	0	0	0	0	55,000

Budget Impact

This will not impact the operating budget.

Capital Improvement Plan

Libertyville, IL



Project # REC-FAC-005
Project Name Adler Pool Feature

Total Project Cost	\$250,000	Contact	Recreation Manager
Department	Recreation Department	Type	Equipment
Category	Buildings	Priority	2 Important
Status	Active	Useful Life	20 years
Project Scope	New Project	General Ledger Account	46-0000-0-796000

Short Description

Addition of a new sprayground feature to replace the current umbrella/mushroom water feature at Adler Pool.

Detailed Project Justification

Currently the Adler Pool has no attractions for the younger age groups. This would be a water feature that would be specific to those kids visiting the pool who are 6 years and under.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Equipment	150,000	0	0	0	0	150,000
Construction/Maintenance	100,000	0	0	0	0	100,000
Total	250,000	0	0	0	0	250,000

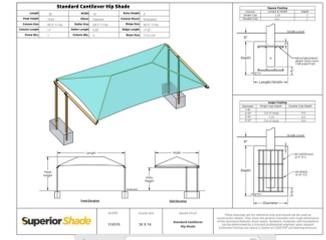
Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Public Building Improvement Fund	250,000	0	0	0	0	250,000
Total	250,000	0	0	0	0	250,000

Budget Impact

New feature add to the pool

Capital Improvement Plan

Libertyville, IL



Project # REC-FAC-006
Project Name Adler Pool Shade Structure

Total Project Cost	\$100,000	Contact	Recreation Manager
Department	Recreation Department	Type	Equipment
Category	Buildings	Priority	2 Important
Status	Active	Useful Life	10 years
Project Scope	New Project	General Ledger Account	46-0000-0-796000

Short Description

2 new shade structures for tanning decks.

Detailed Project Justification

These new shade structures will replace some of the old worn out shade umbrellas currently on the pool deck. It will provide 75% more shade than what the current structures do.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Construction/Maintenance	0	50,000	0	0	0	0	0	50,000
Equipment	0	50,000	0	0	0	0	0	50,000
Total	0	100,000	0	0	0	0	0	100,000

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Public Building Improvement Fund	0	100,000	0	0	0	0	0	100,000
Total	0	100,000	0	0	0	0	0	100,000

Budget Impact

Replacing aging shade structures at the pool

26-27 through 30-31
Capital Improvement Plan
 Libertyville, IL
Sources and Uses of Funds Details



Source	Project #	26-27	27-28	28-29	29-30	30-31
Stormwater Sewer Fund						
Beginning Balance		1,162,169	658,835	3,300,339	-1,689,420	3,221,979
Revenues and Other Fund Sources						
<i>Revenue</i>						
Debt Issuance #4		0	8,000,000	0	0	0
Debt Issuance #5		0	0	0	10,000,000	0
Operating Income		2,611,848	2,664,345	2,690,989	2,717,899	2,745,078
	Total	2,611,848	10,664,345	2,690,989	12,717,899	2,745,078
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		2,611,848	10,664,345	2,690,989	12,717,899	2,745,078
Total Funds available		3,774,017	11,323,180	5,991,328	11,028,479	5,967,057
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<i>Public Works Department</i>						
test		100	0	0	0	0
Charles Brown Reservoir Annual Maintenance	PW-SW-006	25,000	30,000	35,000	35,000	35,000
MSWMP - Copeland Manor	PW-SW-009	40,000	0	0	0	0
MSWMP - Winchester Road	PW-SW-010	200,000	4,000,000	4,000,000	4,000,000	0
MSWMP - Ellis Avenue	PW-SW-013	0	0	250,000	250,000	5,000,000
Liberty Drive Storm Sewer Lining Project	PW-SW-014	0	690,000	0	0	0
Annual Stormwater System Rehabilitation Program	PW-SW-015	600,000	525,000	525,000	525,000	525,000
MSWMP - Liberty Bell & Fourth Avenue	PW-SW-016	0	0	0	0	375,000
	Total	865,100	5,245,000	4,810,000	4,810,000	5,935,000
<i>Other Uses</i>						
Debt Service		1,849,765	1,914,506	1,981,514	2,080,589	2,184,619
Operating Expenditure		400,317	863,335	889,234	915,911	943,388
	Total	2,250,082	2,777,841	2,870,748	2,996,500	3,128,007
Total Expenditures and Uses		3,115,182	8,022,841	7,680,748	7,806,500	9,063,007
Change in Fund Balance		-503,334	2,641,504	-4,989,759	4,911,399	-6,317,929
	Ending Balance	658,835	3,300,339	-1,689,420	3,221,979	-3,095,950

Capital Improvement Plan

Libertyville, IL



Project # PW-SW-006
Project Name Charles Brown Reservoir Annual Maintenance

Total Project Cost	\$285,000	Contact	Public Works Director
Department	Public Works Department	Type	Maintenance
Category	Storm Sewer/Drainage	Priority	1 Critical
Status	Active	Useful Life	40 years
Project Scope	Annual Program		

Short Description

The Charles Brown Reservoir serves as the outfall for the Highlands Subdivision area can become overgrown with vegetation and silt. This condition causes silt and debris to back-up into the storm sewer systems that discharge into the pond, thereby reducing capacity. In addition, the reservoir will be an important piece of the proposed flood reduction project for this area that is contained in the new Master Stormwater Management Plan. The reservoir currently provides approximately 80 acre-feet of detention.

Detailed Project Justification

Annual maintenance at the Charles Brown Reservoir will prevent vegetation from overgrowing, which causes silt and debris to back up into the storm sewer system, thereby reducing capacity.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
125,000	Construction/Maintenance	25,000	30,000	35,000	35,000	35,000	160,000	0
	Total	25,000	30,000	35,000	35,000	35,000	160,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
125,000	Stormwater Sewer Fund	25,000	30,000	35,000	35,000	35,000	160,000	0
	Total	25,000	30,000	35,000	35,000	35,000	160,000	

Budget Impact

Staff anticipates a savings of \$1,000/year in critical repairs.

Prior	Budget Items	26-27	27-28	28-29	29-30	30-31	Total	Future
-5,000	Maintenance	-1,000	-1,000	0	0	0	-2,000	0
	Total	-1,000	-1,000	0	0	0	-2,000	

Capital Improvement Plan

Libertyville, IL

Project # PW-SW-009
Project Name MSWMP - Copeland Manor

Total Project Cost	\$7,005,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Storm Sewer/Drainage	Priority	1 Critical
Status	Active	Useful Life	50 years
Project Scope	New Project		

Short Description

There is a very large tributary area from the west side of Milwaukee Avenue and the current storm sewer system has insufficient capacity to convey flows. In addition, there are no safe overland flow routes. The project would install a new main line storm sewer along Glendale Road from Wrightwood Terrace to the Des Plaines River. Remove and replace the existing storm sewers along 4th Avenue west of Copeland Manor Elementary School and on the school property. The new sewer system would then connect into a new storm sewer along 7th Avenue. This new sewer would then connect into the proposed Glendale Road storm sewer and have a parallel outfall to the Des Plaines River.

Detailed Project Justification

The Village routinely experiences localized surface flooding in certain locations during moderate to heavy rainfall events, usually in excess of 2.0-inches. Some of the contributing factors to the surface flooding is that a majority of the storm sewer lines in these areas were designed and constructed prior to modern stormwater management standards. In addition, suitable/safe overland flood routes are nonexistent. In order to address property and structure flooding in the Village, it was determined that the development of a Village-Wide Master Stormwater Management Plan (MSWMP) was necessary to identify all potential flooding locations in the Village.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
6,965,000	Construction/Maintenance	40,000	0	0	0	0	40,000	0
	Total	40,000	0	0	0	0	40,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
6,965,000	Stormwater Sewer Fund	40,000	0	0	0	0	40,000	0
	Total	40,000	0	0	0	0	40,000	

Budget Impact

Staff anticipates an increase of \$5,000/year in maintenance of new sewers.

Prior	Budget Items	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Maintenance	0	5,000	0	0	0	5,000	0
	Total	0	5,000	0	0	0	5,000	

Capital Improvement Plan

Libertyville, IL

Project # PW-SW-010
Project Name MSWMP - Winchester Road

Total Project Cost	\$12,500,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Storm Sewer/Drainage	Priority	1 Critical
Status	Active	Useful Life	50 years
Project Scope	New Project		

Short Description

This project was identified in the Village's Stormwater Management Master Plan due to a history of flooding in the surrounding areas.

Detailed Project Justification

The storm sewer system has insufficient capacity to convey flows properly, and overland flow routes currently impact numerous homes and properties. The project will be phased over several years and will include the installation of new storm sewers and drainage structures throughout the area.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
300,000	Construction/Maintenance	0	4,000,000	4,000,000	4,000,000	0	12,000,000	0
	Design/Engineering	200,000	0	0	0	0	200,000	
	Total	200,000	4,000,000	4,000,000	4,000,000	0	12,200,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
300,000	Stormwater Sewer Fund	200,000	4,000,000	4,000,000	4,000,000	0	12,200,000	0
	Total	200,000	4,000,000	4,000,000	4,000,000	0	12,200,000	

Budget Impact

N/A

Capital Improvement Plan

Libertyville, IL



Project # PW-SW-015
Project Name Annual Stormwater System Rehabilitation Program

Total Project Cost	\$2,700,000	Contact	Public Works Director
Department	Public Works Department	Type	Maintenance
Category	Storm Sewer/Drainage	Priority	2 Important
Status	Active	Useful Life	15 years
Project Scope	Annual Program	General Ledger Account	21-2121-6-790000

Short Description

Annual rehabilitation on the Village's stormwater collection and conveyance system. Annual activities may include inspections, cleaning, lining, repairs, and improvements to stormwater sewers and structures.

Detailed Project Justification

The Public Works Department is consistently assessing the stormwater system in an effort to maintain and improve drainage throughout the Village. This annual program will include rehabilitation of existing infrastructure, as well as new improvements that may be identified, to facilitate drainage improvements.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Construction/Maintenance	600,000	525,000	525,000	525,000	525,000	2,700,000	0
	Total	600,000	525,000	525,000	525,000	525,000	2,700,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
0	Stormwater Sewer Fund	600,000	525,000	525,000	525,000	525,000	2,700,000	0
	Total	600,000	525,000	525,000	525,000	525,000	2,700,000	

Budget Impact

N/A

26-27 through 30-31
Capital Improvement Plan
 Libertyville, IL
Sources and Uses of Funds Details



Source	Project #	26-27	27-28	28-29	29-30	30-31
Technology Enhancements for Police and Fire Fund						
Beginning Balance		144,286	180,191	216,095	252,000	287,904
Revenues and Other Fund Sources						
<i>Revenue</i>						
Capital Transfer from General Fund		50,000	50,000	50,000	50,000	50,000
Interest		1,500	1,500	1,500	1,500	1,500
Transfer from Non-Home Rule Sales Tax Fund		150,000	150,000	150,000	150,000	150,000
	Total	201,500	201,500	201,500	201,500	201,500
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		201,500	201,500	201,500	201,500	201,500
Total Funds available		345,786	381,691	417,595	453,500	489,404
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<i>Administration & Finance</i>						
Annual Hardware Replacement	ADM-IT-003	25,000	25,000	25,000	25,000	25,000
	Total	25,000	25,000	25,000	25,000	25,000
<i>Police Department</i>						
Squad Car- In Car Video System		0	0	0	0	32,326
Portable Radio Replacement	PD-IT-003	21,907	21,907	21,907	21,907	21,907
Axon Technology (In-Car Camera, Body Worn Camera, Tasers)	PD-IT-006	118,688	118,688	118,688	118,688	118,688
	Total	140,595	140,595	140,595	140,595	172,921
<i>Other Uses</i>						
Total Expenditures and Uses		165,595	165,595	165,595	165,595	197,921
Change in Fund Balance		35,905	35,905	35,905	35,905	3,579
	Ending Balance	180,191	216,095	252,000	287,904	291,483

Capital Improvement Plan

Libertyville, IL

Project # ADM-IT-003
Project Name Annual Hardware Replacement

Total Project Cost	\$704,781	Contact	Deputy Village Administrator
Department	Administration & Finance	Type	Equipment
Category	Equipment: Computers	Priority	2 Important
Status	Active	Useful Life	5 years
Project Scope	Annual Program		

Short Description

The Village's goal is to replace desktops and laptops on a four-year replacement cycle. Typically, five laptops with monitors and docking stations are replaced along with 40 desktops with monitors.

Detailed Project Justification

Routine replacement cycles spread costs over time. Identical hardware models are purchased for as many years as possible to simplify troubleshooting and update processes. Improves staff productivity with version updates. Reduces downtime from equipment failures and maintenance costs common in aged hardware.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Equipment	331,374	60,000	60,000	83,407	85,000	85,000	0	704,781
Total	331,374	60,000	60,000	83,407	85,000	85,000	0	704,781

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Technology Equipment and Replacement Service Fund	281,374	35,000	35,000	58,407	60,000	60,000	0	529,781
Technology Enhancements for Police and Fire Fund	50,000	25,000	25,000	25,000	25,000	25,000	0	175,000
Total	331,374	60,000	60,000	83,407	85,000	85,000	0	704,781

Budget Impact

No material additional cost or savings to operating budget.

Capital Improvement Plan

Libertyville, IL

Project # PD-IT-003
Project Name Portable Radio Replacement

Total Project Cost	\$584,535	Contact	Police Chief
Department	Police Department	Type	Equipment
Category	Equipment: Computers	Priority	1 Critical
Status	Active	Useful Life	10 years
Project Scope	New Project	General Ledger Account	03-0000-6-790000

Short Description

The replacement of the police department's Motorola Apex 6000 portable radios and in car Apex mobile radios which have been in service since 2016. The replacement program will allow the acquisition of new portable and mobile radios compatible with the current Star Com radio technology and radio encryption. The program will also allow for the acquisitions of support products to include single and multi bank radio chargers, programming cables, encryption keys, public safety microphones, and spare batteries.

Detailed Project Justification

The police department's Motorola Apex 6000 portable radios and Apex mobile radios have an 8-10 year EUL. The radios are generally not capable of being refurbished as they reach EUL. The rapid advance in technology causes manufacturers to develop new radio models which make refurbishment of current models cost prohibitive or unable to accept newer radio technology/encryption.

This purchase is for 50 radios.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Equipment	475,000	21,907	21,907	21,907	21,907	21,907	0	584,535
Total	475,000	21,907	21,907	21,907	21,907	21,907	0	584,535

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Technology Enhancements for Police and Fire Fund	475,000	21,907	21,907	21,907	21,907	21,907	0	584,535
Total	475,000	21,907	21,907	21,907	21,907	21,907	0	584,535

Budget Impact

Currently unknown pending regulatory requirements.

Capital Improvement Plan

Libertyville, IL



Project # PD-IT-006
Project Name Axon Technology (In-Car Camera, Body Worn Camera, Tasers)

Total Project Cost	\$593,442	Contact	Police Chief
Department	Police Department	Type	Equipment
Category	Equipment: Miscellaneous	Priority	2 Important
Status	Active	Useful Life	5 years
Project Scope	Annual Program		

Short Description

The Department presently employs a wide range of Axon technologies to support daily operations. These include in-car video camera systems, body-worn cameras, conducted energy weapons (Tasers), the Evidence.com digital evidence management platform, and associated administrative software.

Detailed Project Justification

The Department is currently under contract with Axon for hardware and software essential to daily operations. These products and services include in-car video systems, body-worn cameras, conducted energy weapons (Tasers), Evidence.com digital evidence management platform, cloud-based storage, and administrative software solutions that support the operation and integration of Axon equipment. The Department maintains multiple contracts with Axon to provide these services.

A revised contract consolidates the existing contracts, products, and services into a single, comprehensive five-year agreement. Consolidation will ensure continuity of Axon operations while enabling the deployment of additional technologies which enhance officer safety.

In addition to the Axon hardware and technology currently utilized by the Department, the revised contract would introduce enhanced capabilities, including report-writing tools, real-time language translation services, and a VR-based training platform.

The enhanced report-writing software significantly improves efficiency of report preparation while reducing the time and resources currently required.

Axon's real-time language translation feature supports communication in more than 50 languages, thereby increasing officer safety and operational efficiency while decreasing the need for additional personnel or services to assist with language translation.

The incorporation of VR-based scenario training further strengthens officer safety and preparedness by providing realistic training environments. This platform enables officers to apply tactics and techniques through VR simulations to real-world situations, thereby enhancing decision-making skills, increasing proficiency, and expanding overall experience through scenario-based training.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Equipment	0	118,688	118,688	118,688	118,688	118,688	0	593,442
Total	0	118,688	118,688	118,688	118,688	118,688	0	593,442

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Technology Enhancements for Police and Fire Fund	0	118,688	118,688	118,688	118,688	118,688	0	593,442
Total	0	118,688	118,688	118,688	118,688	118,688	0	593,442

Budget Impact

The amended contract will not have any financial impact on the operating budget.

26-27 through 30-31
Capital Improvement Plan
 Libertyville, IL
Sources and Uses of Funds Details



Source	Project #	26-27	27-28	28-29	29-30	30-31
Technology Equipment and Replacement Service Fund						
Beginning Balance		354,735	520,282	392,263	256,714	299,869
Revenues and Other Fund Sources						
<i>Revenue</i>						
Operating Income		758,152	773,315	788,781	804,556	804,556
Transfer from Non-Home Rule Sales Tax Fund		450,000	450,000	450,000	450,000	450,000
	Total	1,208,152	1,223,315	1,238,781	1,254,556	1,254,556
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		1,208,152	1,223,315	1,238,781	1,254,556	1,254,556
Total Funds available		1,562,887	1,743,597	1,631,044	1,511,270	1,554,425
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<i>Administration & Finance</i>						
Annual Hardware Replacement	ADM-IT-003	35,000	35,000	58,407	60,000	60,000
Network Switch Replacements - Phase I	ADM-IT-004	0	30,000	50,000	0	0
Network Switch Replacements - Phase II	ADM-IT-005	0	0	0	75,000	0
Parking Deck Cameras - Church Street	ADM-IT-006	50,000	0	0	0	0
SAN Storage and Server Replacement	ADM-IT-009	0	100,000	100,000	0	0
Firewall Replacement	ADM-IT-011	0	0	50,000	0	0
Server Replacements	ADM-IT-012	0	0	0	30,000	0
Phone System Replacement	ADM-IT-014	0	0	100,000	0	0
Fob System Replacement	ADM-IT-015	0	200,000	0	0	0
Camera Replacement- Various Locations	ADM-IT-016	0	0	0	0	50,000
	Total	85,000	365,000	358,407	165,000	110,000
<i>Other Uses</i>						
Operating Expenditure		957,605	986,334	1,015,923	1,046,401	1,077,793
	Total	957,605	986,334	1,015,923	1,046,401	1,077,793
Total Expenditures and Uses		1,042,605	1,351,334	1,374,330	1,211,401	1,187,793
Change in Fund Balance		165,547	-128,019	-135,549	43,155	66,763
	Ending Balance	520,282	392,263	256,714	299,869	366,632

Capital Improvement Plan

Libertyville, IL

Project # ADM-IT-003
Project Name Annual Hardware Replacement

Total Project Cost	\$704,781	Contact	Deputy Village Administrator
Department	Administration & Finance	Type	Equipment
Category	Equipment: Computers	Priority	2 Important
Status	Active	Useful Life	5 years
Project Scope	Annual Program		

Short Description

The Village's goal is to replace desktops and laptops on a four-year replacement cycle. Typically, five laptops with monitors and docking stations are replaced along with 40 desktops with monitors.

Detailed Project Justification

Routine replacement cycles spread costs over time. Identical hardware models are purchased for as many years as possible to simplify troubleshooting and update processes. Improves staff productivity with version updates. Reduces downtime from equipment failures and maintenance costs common in aged hardware.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
331,374	Equipment	60,000	60,000	83,407	85,000	85,000	373,407
	Total	60,000	60,000	83,407	85,000	85,000	373,407

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
331,374	Technology Equipment and Replacement Service Fund	35,000	35,000	58,407	60,000	60,000	248,407
	Technology Enhancements for Police and Fire Fund	25,000	25,000	25,000	25,000	25,000	125,000
	Total	60,000	60,000	83,407	85,000	85,000	373,407

Budget Impact

No material additional cost or savings to operating budget.

Capital Improvement Plan

Libertyville, IL

Project # ADM-IT-006
Project Name Parking Deck Cameras - Church Street

Total Project Cost	\$125,000	Department	Administration & Finance
Type	Equipment	Category	Equipment: Computers
Priority	2 Important	Status	Active
Useful Life	10 years	Project Scope	New Project

Short Description

This project would include replacement of the existing approximately 30 cameras in the garage with new, infrared cameras and cabling. The system will remain part of Exaqvison for connectivity with the Police Department.

Detailed Project Justification

As part of the construction of the garage, cameras were installed for passive monitoring by the Police Department and in the event that an issues arises. The cameras will have reached their useful life. The quality of the cameras degrades over time and as such they need to be replaced to ensure that footage that is captured is usable.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
75,000	Equipment	50,000	0	0	0	0	50,000
	Total	50,000	0	0	0	0	50,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
75,000	Technology Equipment and Replacement Service Fund	50,000	0	0	0	0	50,000
	Total	50,000	0	0	0	0	50,000

Budget Impact

Staff anticipates an additional \$3,000/year in maintenance.

Budget Items	26-27	27-28	28-29	29-30	30-31	Total
Maintenance	3,000	3,000	0	0	0	6,000
Total	3,000	3,000	0	0	0	6,000

26-27 through 30-31
Capital Improvement Plan
 Libertyville, IL
Sources and Uses of Funds Details

Source	Project #	26-27	27-28	28-29	29-30	30-31
Utility Fund						
Beginning Balance		14,880,000	8,338,907	17,448,096	9,617,905	16,099,162
Revenues and Other Fund Sources						
<i>Revenue</i>						
Debt Issuance Per Study		0	16,735,024	0	11,459,271	0
Operating Income (From Rate Study)		8,309,559	9,570,896	10,552,755	11,166,152	11,798,915
	Total	8,309,559	26,305,920	10,552,755	22,625,423	11,798,915
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		8,309,559	26,305,920	10,552,755	22,625,423	11,798,915
Total Funds available		23,189,559	34,644,827	28,000,851	32,243,328	27,898,077
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<i>Public Works Department</i>						
Leak Detection Equipment	PW-EQU-006	30,000	0	0	0	0
Emergency Generator at Lift Stations	PW-SS-002	175,000	0	200,000	0	0
Hollister Lift Station - Eng. & Construction	PW-SS-003	1,155,000	0	0	0	0
Cambridge Lift Station Replacement	PW-SS-012	100,000	925,000	0	0	0
Appley Avenue Sanitary Lift Station Replacement	PW-SS-015	0	100,000	725,000	0	0
Park Avenue Sanitary Lift Station Replacement	PW-SS-016	400,000	0	0	0	0
Timber Creek & Carriage Hill Sanitary Lift Station	PW-SS-018	0	0	0	100,000	800,000
Adler Pool Lift Station Minor Repairs	PW-SS-019	49,000	0	0	0	0
Crawford House Lift Station Minor Rehabilitation	PW-SS-021	49,000	0	0	0	0
Kildare Lift Station Minor Rehabilitation	PW-SS-022	0	0	80,000	0	0
Lake Minear Lift Station Replacement	PW-SS-023	0	0	46,000	554,000	0
Harding Avenue Lift Station Minor Rehabilitation	PW-SS-024	0	0	0	375,000	0
Annual Sanitary Sewer Rehabilitation Program	PW-SS-025	736,000	972,000	1,081,000	1,140,000	1,200,000
Annual Watermain Replacement Program	PW-WATER-002	2,500,000	3,231,250	3,818,750	4,000,000	4,000,000
Meter Replacement - Manual Meter Upgrade	PW-WATER-003	45,000	50,000	50,000	50,000	55,000
Fire Hydrant Replacements	PW-WATER-005	75,000	125,000	176,250	175,000	175,000
New Valve Insertions	PW-WATER-006	30,000	35,000	35,000	40,000	45,000
Miscellaneous System Repairs	PW-WATER-007	120,000	125,000	130,000	135,000	150,000
Upgrade Second Street Well	PW-WATER-014	0	300,000	0	0	0
Annual SCADA Improvements	PW-WATER-015	25,000	30,000	30,000	35,000	40,000
Water Meter Conversions to Radio Read	PW-WATER-023	325,000	0	0	0	0
Large Water Meter Replacements	PW-WATER-025	25,000	25,000	25,000	25,000	30,000
Annual Lead Service Line Replacement Program	PW-WATER-028	100,000	1,200,000	1,500,000	1,500,000	1,500,000
Canterbury Booster Station Upgrades	PW-WATER-036	302,820	0	0	0	0

Source	Project #	26-27	27-28	28-29	29-30	30-31
Industrial Drive Water Tank Demolition	PW-WATER-038	0	0	0	0	257,325
Tiffany PRV Electrical Upgrades	PW-WATER-039	0	0	0	150,000	0
Redtop Reservoir Pumping Improvements	PW-WATER-040	0	125,000	902,000	0	0
Zone 2 Stand Pipe	PW-WATER-041	0	0	0	125,000	1,625,000
Pressure Zone 3 Improvements	PW-WATER-042	2,066,125	1,601,125	3,674,950	0	0
Perimeter Security Fencing – Water Facilities	PW-WATER-043	0	75,000	0	0	0
Water System SCADA Upgrades	PW-WATER-044	0	0	0	0	150,000
Retaining Wall	PW-WWTP-002	0	0	0	350,000	0
Control Bldg. - Electrical System	PW-WWTP-009	0	350,000	0	0	0
Filter Bldg. - Low Lift Pumps	PW-WWTP-011	914,000	0	0	0	0
Filter Bldg. - Non-potable Water System	PW-WWTP-013	305,000	0	0	0	0
Digester Complex - Cleaning	PW-WWTP-015	125,000	1,016,000	0	0	0
Aeration Tanks B - Junction Box Gates	PW-WWTP-026	0	0	78,000	0	0
Annual WWTP SCADA Improvements	PW-WWTP-029	25,000	30,000	35,000	35,000	40,000
Filter Conversion - Phase I	PW-WWTP-030	0	550,000	1,400,000	1,400,000	0
WWTP Conversion to UV Disinfection	PW-WWTP-032	1,779,000	1,566,000	0	0	0
BNR Process Fermentation Tank at WWTP	PW-WWTP-033	125,000	1,250,000	0	0	0
Industrial User Survey	PW-WWTP-036	50,000	0	0	0	0
CMOM Plan	PW-WWTP-038	75,000	0	0	0	0
Pretreatment Program	PW-WWTP-040	75,000	0	0	0	0
Aeration Tanks Flow Balance Improvements	PW-WWTP-044	0	0	78,000	0	0
Excess Flow Lagoon Aerator Improvements	PW-WWTP-046	0	0	90,000	991,000	0
Filter Building - Piping Modification	PW-WWTP-047	0	0	89,000	0	0
Gallery West Drain Line Repair	PW-WWTP-048	0	0	27,000	0	0
Gate Replacement On Influent Junction Box - Plant	PW-WWTP-049	150,000	0	0	0	0
Plant A and B Launder Covers - Secondary Clarifier	PW-WWTP-051	0	0	0	553,000	0
Tuckpoint Repairs at Several WWTP Buildings	PW-WWTP-052	0	0	0	150,000	0
Sludge Storage Tanks Corrosion	PW-WWTP-053	600,000	0	0	0	0
Screw Pump No. 2 WWTP Replacement	PW-WWTP-054	150,000	1,370,000	0	0	0
Screw Pump House Electrical System Upgrade	PW-WWTP-055	0	0	654,000	0	0
RAS Pumps Secondary Clarifiers Plant B Replacement	PW-WWTP-056	0	0	195,000	986,000	0
Wastewater Laboratory Renovation	PW-WWTP-057	40,000	0	0	0	0
WWTP Roadway Rehabilitation Project	PW-WWTP-058	0	0	0	0	800,000
WWTP Patterson Pump Replacement #1	PW-WWTP-059	0	0	0	0	1,100,000
Secondary Digester Leak Repair/ Lining	PW-WWTP-060	0	0	0	0	600,000
Plant B Pump Replacements	PW-WWTP-061	0	0	0	0	250,000
Plant B Aeration Tank Airline Header Painting	PW-WWTP-062	0	0	0	0	460,000
	Total	12,720,945	15,051,375	15,119,950	12,869,000	13,277,325
<i>Other Uses</i>						
	Debt Service Expense	1,839,628	1,846,575	2,955,252	2,958,189	3,412,960

Source	Project #	26-27	27-28	28-29	29-30	30-31
Transfer to Fleet & TERF		290,079	298,781	307,744	316,977	326,486
	Total	2,129,707	2,145,356	3,262,996	3,275,166	3,739,446
Total Expenditures and Uses		14,850,652	17,196,731	18,382,946	16,144,166	17,016,771
Change in Fund Balance		-6,541,093	9,109,189	-7,830,191	6,481,257	-5,217,856
	Ending Balance	8,338,907	17,448,096	9,617,905	16,099,162	10,881,306

Capital Improvement Plan

Libertyville, IL



Project # PW-EQU-006
Project Name Leak Detection Equipment

Total Project Cost	\$30,000	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Equipment: PW Equip	Priority	2 Important
Status	Active	Useful Life	15 years
Project Scope	New Project	General Ledger Account	20-2024-5-799000

Short Description

Purchase of leak detection / correlator equipment for use by the Utilities Division.

Detailed Project Justification

The Village currently utilizes the services of outside consultants for the purposes of correlating the approximate location of water main leaks. The purchase of this equipment will allow for some of these services to be performed by in-house staff, which will increase responsiveness while decreasing outside expenditures.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Equipment	30,000	0	0	0	0	30,000
Total	30,000	0	0	0	0	30,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Utility Fund	30,000	0	0	0	0	30,000
Total	30,000	0	0	0	0	30,000

Budget Impact

The purchase of this equipment will allow for water main leak locations to be correlated by in-house staff, which will minimize expenses related to outside consultants for this work. \$15,000 annually.

Budget Items	26-27	27-28	28-29	29-30	30-31	Total
Maintenance	15,000	0	0	0	0	15,000
Total	15,000	0	0	0	0	15,000

Capital Improvement Plan

Libertyville, IL



Project # PW-SS-002
Project Name Emergency Generator at Lift Stations

Total Project Cost	\$491,230	Department	Public Works Department
Type	Improvement	Category	Sanitary Sewer
Priority	2 Important	Status	Active
Useful Life	30 years	Project Scope	New Project

Short Description

Install an emergency generator and automatic transfer switch. Locations include Hollister, Cambridge and Appley.

Detailed Project Justification

An analysis will be undertaken to determine which lift station should be selected for the on-site generator based upon flow and outage impacts.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
116,230	Construction/Maintenance	175,000	0	200,000	0	0	375,000
	Total	175,000	0	200,000	0	0	375,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
116,230	Utility Fund	175,000	0	200,000	0	0	375,000
	Total	175,000	0	200,000	0	0	375,000

Budget Impact

Staff anticipates an increase of \$1,000/year in maintenance.

Budget Items	26-27	27-28	28-29	29-30	30-31	Total
Maintenance	3,000	3,000	0	0	0	6,000
Total	3,000	3,000	0	0	0	6,000

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-SS-003
 Project Name Hollister Lift Station - Eng. & Construction

Total Project Cost	\$1,255,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Sanitary Sewer	Priority	1 Critical
Status	Active	Useful Life	40 years
Project Scope	New Project		

Short Description

Convert existing can lift station in to a submersible station and add a standby generator.

Detailed Project Justification

Built in 1977 the station will be 48 years old when construction will be completed. Converting to a submersible station reduces confined space entry and fall protection.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
100,000	Construction/Maintenance	1,155,000	0	0	0	0	1,155,000
	Total	1,155,000	0	0	0	0	1,155,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
100,000	Utility Fund	1,155,000	0	0	0	0	1,155,000
	Total	1,155,000	0	0	0	0	1,155,000

Budget Impact

Staff anticipates a savings of \$1,000/year in maintenance.

Capital Improvement Plan

Libertyville, IL

Project # PW-SS-012
Project Name Cambridge Lift Station Replacement

Total Project Cost	\$1,025,000	Department	Public Works Department
Type	Improvement	Category	Sanitary Sewer
Priority	1 Critical	Status	Active
Useful Life	40 years	Project Scope	New Project

Short Description

The existing station was constructed in 1977 and is ending its usefull service life. The proposed project will include replacement of the pumps and replacement/modernization of the electrical controls and above cabinates. An on-site emergency backup generator will also be incorporated into the project.

Detailed Project Justification

The Cambridge lift station was installed in 1977 and is outdated, has a rusted-out electrical control cabinet and is badly needed of replacement. In addition, the electrical controls cabinet needs to be raised due to flooding from the adjacent detention pond during significant rain fall events. The existing vault is anticipated to remain, which will save in costs. The station serves a large residential neighborhood ant its realiable performance is critical.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	0	925,000	0	0	0	925,000
Design/Engineering	100,000	0	0	0	0	100,000
Total	100,000	925,000	0	0	0	1,025,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Utility Fund	100,000	925,000	0	0	0	1,025,000
Total	100,000	925,000	0	0	0	1,025,000

Budget Impact

Staff anticipates an increase of \$1,000/year in maintenance.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-SS-016
Project Name Park Avenue Sanitary Lift Station Replacement

Total Project Cost	\$450,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Sanitary Sewer	Priority	1 Critical
Status	Active	Useful Life	40 years
Project Scope	New Project		

Short Description

The existing Park Avenue Sanitary Lift Station is well beyond its useful service life and needs replacement with a submersible pumping station. WWTP staff currently have to climb down into the vault to inspect the pumps and empty the waste basket.

Detailed Project Justification

The lift station is beyond its service life. A submersible pumping station is safer for WWTP operators to inspect the pumps, etc. They will no longer have to climb down a vault risking injury.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
50,000	Construction/Maintenance	400,000	0	0	0	0	400,000
	Total	400,000	0	0	0	0	400,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
50,000	Utility Fund	400,000	0	0	0	0	400,000
	Total	400,000	0	0	0	0	400,000

Budget Impact

N/A

Capital Improvement Plan

Libertyville, IL



Project # PW-SS-019
Project Name Adler Pool Lift Station Minor Repairs

Total Project Cost	\$63,000	Contact	Public Works Director
Department	Public Works Department	Type	Maintenance
Category	Sanitary Sewer	Priority	1 Critical
Status	Active	Useful Life	20 years
Project Scope	New Project	General Ledger Account	20-2024-6-777000

Short Description

Minor repairs to existing lift station in order to extend service life.

Detailed Project Justification

Recommended by Sanitary Sewer Assessment.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total	Future
14,000	Construction/Maintenance	49,000	0	0	0	0	49,000	0
	Total	49,000	0	0	0	0	49,000	

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total	Future
14,000	Utility Fund	49,000	0	0	0	0	49,000	0
	Total	49,000	0	0	0	0	49,000	

Budget Impact

Reduce maintenacne cost.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-SS-021
Project Name Crawford House Lift Station Minor Rehabilitation

Total Project Cost	\$112,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Sanitary Sewer	Priority	1 Critical
Status	Active	Useful Life	40 years
Project Scope	New Project		

Short Description

Key components and electrical controls will be repaired/replaced to extend service life.

Detailed Project Justification

Recommended by Sanitary System Assessment.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
63,000	Construction/Maintenance	49,000	0	0	0	0	49,000
	Total	49,000	0	0	0	0	49,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
63,000	Utility Fund	49,000	0	0	0	0	49,000
	Total	49,000	0	0	0	0	49,000

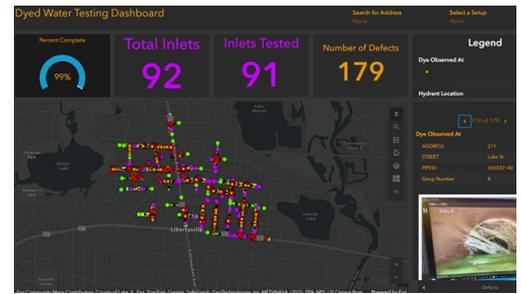
Budget Impact

\$5,000 annual savings by reducing staff time and parts to keep station operational.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-SS-025
Project Name Annual Sanitary Sewer Rehabilitation Program

Total Project Cost	\$5,129,000	Contact	Public Works Director
Department	Public Works Department	Type	Maintenance
Category	Sanitary Sewer	Priority	2 Important
Status	Active	Useful Life	15 years
Project Scope	Annual Program	General Ledger Account	20-2024-6-776000

Short Description

Annual rehabilitation on the Village's wastewater collection system. Projects may include inspections, cleaning, lining, repairs, and improvements to sanitary sewers and structures.

Detailed Project Justification

The Public Works Department is consistently assessing the condition and function of the Village's wastewater collection system. This annual program will include rehabilitation of existing infrastructure, as well as new improvements that may be identified, to facilitate proper collection and conveyance throughout the Village.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	736,000	972,000	1,081,000	1,140,000	1,200,000	5,129,000
Total	736,000	972,000	1,081,000	1,140,000	1,200,000	5,129,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Utility Fund	736,000	972,000	1,081,000	1,140,000	1,200,000	5,129,000
Total	736,000	972,000	1,081,000	1,140,000	1,200,000	5,129,000

Budget Impact

N/A

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-WATER-002
Project Name Annual Watermain Replacement Program

Total Project Cost	\$26,057,830	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Water Distribution	Priority	1 Critical
Status	Active	Useful Life	40 years
Project Scope	Annual Program		

Short Description

Annual replacement of segments of existing water main facilities.

Detailed Project Justification

Aging water main systems are often susceptible to material deterioration, leaks, and pipe breaks over time. The annual replacement program targets the replacement of older mains that have experienced frequent performance issues.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
8,507,830	Construction/Maintenance	2,500,000	3,231,250	3,818,750	4,000,000	4,000,000	17,550,000
	Total	2,500,000	3,231,250	3,818,750	4,000,000	4,000,000	17,550,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
8,507,830	Utility Fund	2,500,000	3,231,250	3,818,750	4,000,000	4,000,000	17,550,000
	Total	2,500,000	3,231,250	3,818,750	4,000,000	4,000,000	17,550,000

Budget Impact

Staff anticipates a savings of \$1,000/year in critical repairs and water loss.

Budget Items	26-27	27-28	28-29	29-30	30-31	Total
Maintenance	-1,000	-1,000	0	0	0	-2,000
Total	-1,000	-1,000	0	0	0	-2,000

Capital Improvement Plan

Libertyville, IL

Project # PW-WATER-003
Project Name Meter Replacement - Manual Meter Upgrade

Total Project Cost	\$495,000	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Water Distribution	Priority	2 Important
Status	Active	Useful Life	20 years
Project Scope	Annual Program		

Short Description

Annual replacement of existing water meters.

Detailed Project Justification

The Village's recurring tracking and billing for water usage is reliant on the accuracy of individual water meters that are utilized by each property. The annual replacement program identifies existing meters that are in need of replacement and provides new meters accordingly.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
245,000	Equipment	45,000	50,000	50,000	50,000	55,000	250,000
	Total	45,000	50,000	50,000	50,000	55,000	250,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
245,000	Utility Fund	45,000	50,000	50,000	50,000	55,000	250,000
	Total	45,000	50,000	50,000	50,000	55,000	250,000

Budget Impact

No material additional cost or savings to operating budget.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-WATER-005
Project Name Fire Hydrant Replacements

Total Project Cost	\$916,250	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Water Distribution	Priority	2 Important
Status	Active	Useful Life	40 years
Project Scope	Annual Program		

Short Description

Annual replacement of existing fire hydrants.

Detailed Project Justification

The hydrant replacement project will allow for the Public Works Department to replace existing fire hydrants that have been identified to be in poor condition due to age or overall functionality.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
190,000	Equipment	75,000	125,000	176,250	175,000	175,000	726,250
	Total	75,000	125,000	176,250	175,000	175,000	726,250

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
190,000	Utility Fund	75,000	125,000	176,250	175,000	175,000	726,250
	Total	75,000	125,000	176,250	175,000	175,000	726,250

Budget Impact

No material additional cost or savings to operating budget.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-WATER-006
Project Name New Valve Insertions

Total Project Cost	\$349,575	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Water Distribution	Priority	2 Important
Status	Active	Useful Life	40 years
Project Scope	Annual Program		

Short Description

Annual replacement of inoperable valves.

Detailed Project Justification

Replacement of inoperable valves to better isolate repair segments and reduce the number of customers without water.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
164,575	Equipment	30,000	35,000	35,000	40,000	0	140,000
	Unassigned	0	0	0	0	45,000	45,000
	Total	30,000	35,000	35,000	40,000	45,000	185,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
164,575	Utility Fund	30,000	35,000	35,000	40,000	45,000	185,000
	Total	30,000	35,000	35,000	40,000	45,000	185,000

Budget Impact

No material additional cost or savings to operating budget.

Capital Improvement Plan

Libertyville, IL

Project # PW-WATER-007
Project Name Miscellaneous System Repairs

Total Project Cost	\$1,040,000	Contact	Public Works Director
Department	Public Works Department	Type	Maintenance
Category	Water Distribution	Priority	3 Less Important
Status	Active	Useful Life	40 years
Project Scope	Annual Program		

Short Description

Replacement of small segments within the mainline water distribution system to ensure structural integrity of the system.

Detailed Project Justification

Replacement of deteriorated components of the water distribution system, which will include but not limited to lead services, line stops, and pumps.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
380,000	Construction/Maintenance	120,000	125,000	130,000	135,000	150,000	660,000
	Total	120,000	125,000	130,000	135,000	150,000	660,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
380,000	Utility Fund	120,000	125,000	130,000	135,000	150,000	660,000
	Total	120,000	125,000	130,000	135,000	150,000	660,000

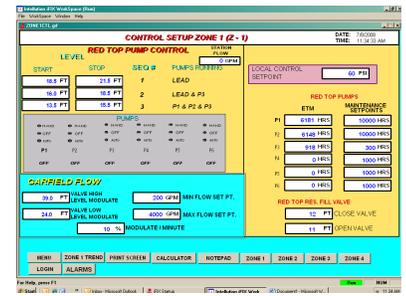
Budget Impact

No material additional cost or savings to operating budget.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-WATER-015
Project Name Annual SCADA Improvements

Total Project Cost	\$235,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Water Distribution	Priority	1 Critical
Status	Active	Useful Life	25 years
Project Scope	Annual Program		

Short Description

Annual improvements to the water distribution SCADA system to keep up with emerging technologies. Using human / machine interface touchscreen (HMI) systems can be operated automatically and monitored locally and remotely. Alarm status will generate through SCADA.

Detailed Project Justification

Many functions as pumping that operators are performing can done automatically freeing up staff for other tasks. Will improve operation of the facility by evening out pumping cycles over 24 hours rather in batches when operators are present.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
75,000	Construction/Maintenance	25,000	30,000	30,000	35,000	40,000	160,000
	Total	25,000	30,000	30,000	35,000	40,000	160,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
75,000	Utility Fund	25,000	30,000	30,000	35,000	40,000	160,000
	Total	25,000	30,000	30,000	35,000	40,000	160,000

Budget Impact

Staff anticipates a savings of \$10,000/year in overtime and SCADA maintenance related to plant operations.

Budget Items	26-27	27-28	28-29	29-30	30-31	Total
Staff Cost	-10,000	-10,000	0	0	0	-20,000
Total	-10,000	-10,000	0	0	0	-20,000

Capital Improvement Plan

Libertyville, IL

Project # PW-WATER-023
Project Name Water Meter Conversions to Radio Read

Total Project Cost	\$650,000	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Water Distribution	Priority	1 Critical
Status	Active	Useful Life	20 years
Project Scope	New Project		

Short Description

This project will provide for the purchase and installation of equipment to convert fully to radio read water meters. This will include new reading devices to enable drive-by reads as well as end-point devices for all remaining services that do not have them.

Detailed Project Justification

Installing this equipment will significantly reduce labor time needed for meter reading, provide more accurate and timely reads and replace obsolete reading equipment.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
325,000	Equipment	325,000	0	0	0	0	325,000
	Total	325,000	0	0	0	0	325,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
325,000	Utility Fund	325,000	0	0	0	0	325,000
	Total	325,000	0	0	0	0	325,000

Budget Impact

No material additional cost or savings to operating budget; however, labor cost to read the meters will be reallocated to other tasks within the department.

Capital Improvement Plan

Libertyville, IL

Project # PW-WATER-025
Project Name Large Water Meter Replacements

Total Project Cost	\$180,000	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Water Distribution	Priority	1 Critical
Status	Active	Useful Life	20 years
Project Scope	Annual Program		

Short Description

This project will seek to identify and replace large meters throughout the system that are not working, not testable, or beyond their useful life.

Detailed Project Justification

The accuracy of large water meters is critical to providing revenue and eliminating water loss. This project will significantly reduce lost revenue by replacing worn or non-functioning as well as obsolete meters. Any meter inch-and-a-half or larger is considered a large meter.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
50,000	Equipment	25,000	25,000	25,000	25,000	30,000	130,000
	Total	25,000	25,000	25,000	25,000	30,000	130,000

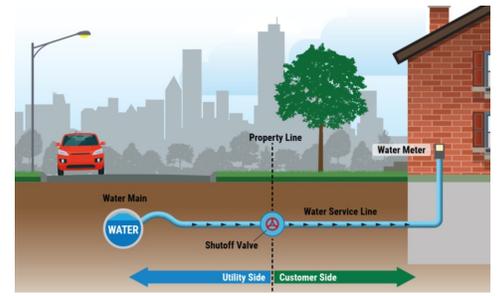
Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
50,000	Utility Fund	25,000	25,000	25,000	25,000	30,000	130,000
	Total	25,000	25,000	25,000	25,000	30,000	130,000

Budget Impact

No material additional cost or savings to operating budget. Replacement of this asset could prevent the need for a costly emergency repair.

Capital Improvement Plan

Libertyville, IL



Project # PW-WATER-028
Project Name Annual Lead Service Line Replacement Program

Total Project Cost	\$5,975,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Water Distribution	Priority	1 Critical
Status	Active	Useful Life	50 years
Project Scope	Annual Program		

Short Description

Effective January 1, 2022, the Lead Service Line Replacement and Notification Act (LSLRNA) (Public Act 102-0613) replaced the former lead materials inventory requirements found in the Illinois Environmental Protection Act at 415 ILCS 5/17.11. One of the many requirements of the LSLRNA is for owners and operators of community water supplies to replace lead service lines. This project is to fully replace partially repaired lead services encountered. .

Detailed Project Justification

The IEPA has mandated water utilities replace all lead water services in their inventory starting in 2028. Based on the anticipated number of services of 750, the Village will have 15 years to complete all services.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
175,000	Construction/Maintenance	100,000	1,200,000	1,500,000	1,500,000	1,500,000	5,800,000
	Total	100,000	1,200,000	1,500,000	1,500,000	1,500,000	5,800,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
175,000	Utility Fund	100,000	1,200,000	1,500,000	1,500,000	1,500,000	5,800,000
	Total	100,000	1,200,000	1,500,000	1,500,000	1,500,000	5,800,000

Budget Impact

No material additional cost or savings to operating budget.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-WATER-036
 Project Name Canterbury Booster Station Upgrades

Total Project Cost	\$352,820	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Water Distribution	Priority	1 Critical
Status	Active	Useful Life	30 years
Project Scope	New Project		

Short Description

A majority of the pumps and controls have reached the end of the service life and need to be replaced. Replace/upgrade existing zone 4 booster station.

Detailed Project Justification

Recommended by the Water System Assessment.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
50,000	Construction/Maintenance	302,820	0	0	0	0	302,820
	Total	302,820	0	0	0	0	302,820

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
50,000	Utility Fund	302,820	0	0	0	0	302,820
	Total	302,820	0	0	0	0	302,820

Budget Impact

Reduce the cost of maintenance

Capital Improvement Plan

Libertyville, IL



Project # PW-WATER-042
Project Name Pressure Zone 3 Improvements

Total Project Cost	\$7,342,200	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Water Distribution	Priority	2 Important
Status	Active	Useful Life	50 years
Project Scope	New Project	General Ledger Account	20-2024-6-79500

Short Description

Water distribution system improvements to be implemented within Pressure Zone #3.

Detailed Project Justification

Improvements will be pursued within Pressure Zone #3 of the Village's water distribution system in order to improve capabilities while also addressing issues frequently caused by the high pressures within the area. Projects are anticipated to include improvements to the Centrum Pumping Facility and Winchester Water Tower, as well as the potential installation of an additional well facility.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	2,066,125	1,601,125	3,674,950	0	0	7,342,200
Total	2,066,125	1,601,125	3,674,950	0	0	7,342,200

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Utility Fund	2,066,125	1,601,125	3,674,950	0	0	7,342,200
Total	2,066,125	1,601,125	3,674,950	0	0	7,342,200

Budget Impact

N/A

Capital Improvement Plan

Libertyville, IL

Project # PW-WWTP-011
Project Name Filter Bldg. - Low Lift Pumps

Total Project Cost	\$1,001,000	Department	Public Works Department
Type	Equipment	Category	Wastewater
Priority	2 Important	Status	Active
Useful Life	40 years	Project Scope	New Project

Short Description

Replacement of three low lift pumps that pump all the daily flow from the facility. One pump will need to be left in service so replacement needs to be staged.

Detailed Project Justification

Although components of the pumps have been replaced over the years, at time of replacement pumps will be 48 years old. Critical to the operation all daily flow from the plant is discharged through these pumps.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
87,000	Construction/Maintenance	914,000	0	0	0	0	914,000
	Total	914,000	0	0	0	0	914,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
87,000	Utility Fund	914,000	0	0	0	0	914,000
	Total	914,000	0	0	0	0	914,000

Budget Impact

Staff anticipates a savings of \$1,000/year in critical repairs.

Budget Items	26-27	27-28	28-29	29-30	30-31	Total
Maintenance	-1,000	-1,000	0	0	0	-2,000
Total	-1,000	-1,000	0	0	0	-2,000

Capital Improvement Plan

Libertyville, IL

Project # PW-WWTP-013
Project Name Filter Bldg. - Non-potable Water System

Total Project Cost	\$305,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Wastewater	Priority	2 Important
Status	Active	Useful Life	50 years
Project Scope	New Project		

Short Description

The non-potable system reuses plant effluent through a distribution system to provide wash down and carrier water within the Facility. The existing system would be replaced with a skid mounted booster pump/control package.

Detailed Project Justification

Installed in 1975 with pumps being changed out later, the system will be 48 years at the start of the project. System runs continually to supply process water for feeding chemical and as a water source for spraying and hose down. Essential component to the operation.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	261,000	0	0	0	0	261,000
Design/Engineering	44,000	0	0	0	0	44,000
Total	305,000	0	0	0	0	305,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Utility Fund	305,000	0	0	0	0	305,000
Total	305,000	0	0	0	0	305,000

Budget Impact

Staff anticipates a savings of \$1,000/year in critical repairs.

Budget Items	26-27	27-28	28-29	29-30	30-31	Total
Maintenance	-1,000	-1,000	0	0	0	-2,000
Total	-1,000	-1,000	0	0	0	-2,000

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-WWTP-015
Project Name Digester Complex - Cleaning

Total Project Cost \$1,216,000 **Department** Public Works Department
Type Improvement **Category** Wastewater
Priority 2 Important **Status** Active
Useful Life 40 years **Project Scope** New Project

Short Description

Equipment selection and engineering design would be performed prior to construction. Piping and electrical improvements would be performed with the installation of a centrifuge of belt press.

Detailed Project Justification

Currently the plant has no means to dewater sludge. Greater production of sludge due to chemical sludge produced from chemical addition to control phosphorous makes sludge dewatering a continual operation.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
75,000	Construction/Maintenance	0	1,016,000	0	0	0	1,016,000
	Design/Engineering	125,000	0	0	0	0	125,000
	Total	125,000	1,016,000	0	0	0	1,141,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
75,000	Utility Fund	125,000	1,016,000	0	0	0	1,141,000
	Total	125,000	1,016,000	0	0	0	1,141,000

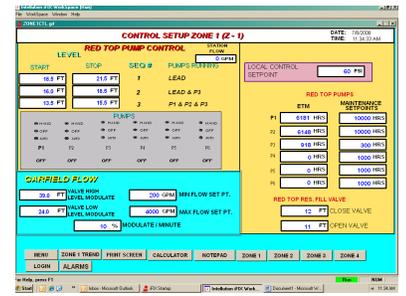
Budget Impact

No material additional cost or savings to operating budget.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-WWTP-029
Project Name Annual WWTP SCADA Improvements

Total Project Cost	\$190,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Wastewater	Priority	1 Critical
Status	Active	Useful Life	20 years
Project Scope	Annual Program		

Short Description

Upgrade servicers, hardware and operating system for the wastewater treatment plant SCADA computer.

Detailed Project Justification

SCADA servers and hardware are past five the year recommended replacement schedule. The operating system on the server will no longer be supported after 2020. Programmable Logic Controllers (PLC's) are original equipment from 1992 and are considered "Active Mature" by the manufacturer. A recent PLC failure at the critical Centrum pump station entailed replacement with borrowed equipment.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
25,000	Construction/Maintenance	25,000	30,000	35,000	35,000	40,000	165,000
	Total	25,000	30,000	35,000	35,000	40,000	165,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
25,000	Utility Fund	25,000	30,000	35,000	35,000	40,000	165,000
	Total	25,000	30,000	35,000	35,000	40,000	165,000

Budget Impact

n/a

Capital Improvement Plan

Libertyville, IL

Project # PW-WWTP-032
Project Name WWTP Conversion to UV Disinfection

Total Project Cost	\$3,507,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Wastewater	Priority	1 Critical
Status	Active	Useful Life	30 years
Project Scope	New Project		

Short Description

The Libertyville plant currently uses liquid chlorine for disinfection of the final plant effluent and potassium bisulfite for removal of excess chlorine after disinfection. In the case of system malfunction, the use of chemical disinfection can be detrimental to organisms in the receiving stream. Replacement of the chemical disinfection system with the construction of a new ultraviolet (UV) light disinfection facility is recommended for the main treatment train. UVdisinfection provides superior disinfection efficiency and eliminates the use of chemicals which can be detrimental to organisms in the receiving stream. Two UV channels will be constructed, each with a capacity of 8.0 MGD. Chlorination will continue to be used as the disinfection agent when needed for the excess flow facilities. Due to the intermittent use of these facilities, chlorine gas will be used for chlorination. (The liquid form of chlorine, sodium hypochlorite, degrades over time and is not suitable for long term storage.) Liquid sodium bisulfite will continue to be used for dechlorination prior to discharge to the receiving stream.

Detailed Project Justification

UV disinfection provides superior disinfection efficiency and eliminates the use of chemicals which can be detrimental to organisms in the receiving stream. Two UV channels will be constructed, each with a capacity of 8.0 MGD."

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
162,000	Construction/Maintenance	1,779,000	1,566,000	0	0	0	3,345,000
	Total	1,779,000	1,566,000	0	0	0	3,345,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
162,000	Utility Fund	1,779,000	1,566,000	0	0	0	3,345,000
	Total	1,779,000	1,566,000	0	0	0	3,345,000

Budget Impact

Staff anticipates an increase of \$2,500/year in maintenance.

Budget Items	26-27	27-28	28-29	29-30	30-31	Total
Maintenance	0	2,500	0	0	0	2,500
Total	0	2,500	0	0	0	2,500

Capital Improvement Plan

Libertyville, IL



Project # PW-WWTP-033
Project Name BNR Process Fermentation Tank at WWTP

Total Project Cost	\$1,425,000	Department	Public Works Department
Type	Improvement	Category	Wastewater
Priority	1 Critical	Status	Active
Useful Life	25 years	Project Scope	New Project

Short Description

The Village is mandated by the IEPA to have a phosphorus level of 0.5 mg/l in the effluent by 2030. This projects investigates the feasibility and proposes to construct a BNR (biological nutrient removal) basin.

Detailed Project Justification

The Village is mandated by the IEPA to have a phosphorus level of 0.5 mg/l in the effluent by 2030.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
50,000	Construction/Maintenance	0	1,250,000	0	0	0	1,250,000
	Design/Engineering	125,000	0	0	0	0	125,000
	Total	125,000	1,250,000	0	0	0	1,375,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
50,000	Utility Fund	125,000	1,250,000	0	0	0	1,375,000
	Total	125,000	1,250,000	0	0	0	1,375,000

Budget Impact

No material additional cost or savings to operating budget.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-WWTP-036
Project Name Industrial User Survey

Total Project Cost	\$50,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Wastewater	Priority	1 Critical
Status	Active	Useful Life	10 years
Project Scope	New Project		

Short Description

The IEPA has mandated that the Village undertake an Industrial Users Survey as a condition in the Village's NPDES permit for the WWTP. The survey needs to be completed within six months of the permit issuance, which is anticipated to occur very soon.

Detailed Project Justification

This survey is mandated by the IEPA as a Special Condition in the Village's soon to be finalized NPDES permit for the WWTP.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Design/Engineering	50,000	0	0	0	0	50,000
Total	50,000	0	0	0	0	50,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Utility Fund	50,000	0	0	0	0	50,000
Total	50,000	0	0	0	0	50,000

Budget Impact

No material additional cost or savings to operating budget.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-WWTP-038
Project Name CMOM Plan

Total Project Cost	\$75,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Wastewater	Priority	1 Critical
Status	Active	Useful Life	15 years
Project Scope	New Project		

Short Description

The Village's IEPA NPDES Permit for the wastewater treatment plant requires a Capacity Management, Operations and Maintenance (CMOM) plan – Special Condition 16 of the permit with 18 months of the effective date of the permit. The permit is currently in the draft reissued stage.

Detailed Project Justification

This plan is required by the IEPA for the wastewater permit.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Design/Engineering	75,000	0	0	0	0	75,000
Total	75,000	0	0	0	0	75,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Utility Fund	75,000	0	0	0	0	75,000
Total	75,000	0	0	0	0	75,000

Budget Impact

N/A

Capital Improvement Plan

Libertyville, IL

Project # PW-WWTP-040
Project Name Pretreatment Program

Total Project Cost	\$75,000	Department	Public Works Department
Type	Maintenance	Category	Water Treatment
Priority	1 Critical	Status	Active
Project Scope	New Project		

Short Description

Special Condition 26 of the IEPA permit for the Village WWTP requires the completion of a pretreatment program 12 months after notification by the IEPA. The program will not be started until the Industrial User Inventory is completed.

Detailed Project Justification

This is an IEPA permit mandate.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Design/Engineering	75,000	0	0	0	0	75,000
Total	75,000	0	0	0	0	75,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Utility Fund	75,000	0	0	0	0	75,000
Total	75,000	0	0	0	0	75,000

Budget Impact

No budget impact

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-WWTP-049
Project Name Gate Replacement On Influent Junction Box - Plant

Total Project Cost	\$244,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Wastewater	Priority	1 Critical
Status	Active	Useful Life	30 years
Project Scope	New Project		

Short Description

The existing gate for the in-fluent junction box has deteriorated to the point on necessitating replacement. Replace gates for the influent junction box for plant B due to severe corrosion and deterioration.

Detailed Project Justification

Recommended by the updated WWTP Master Plan.

Prior	Expenditures	26-27	27-28	28-29	29-30	30-31	Total
94,000	Construction/Maintenance	150,000	0	0	0	0	150,000
	Total	150,000	0	0	0	0	150,000

Prior	Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
94,000	Utility Fund	150,000	0	0	0	0	150,000
	Total	150,000	0	0	0	0	150,000

Budget Impact

*+/- \$7,500 annually in staff time and materials addressing repairs.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-WWTP-053
 Project Name Sludge Storage Tanks Corrosion

Total Project Cost	\$600,000	Contact	Public Works Director
Department	Public Works Department	Type	Maintenance
Category	Wastewater	Priority	1 Critical
Status	Active	Useful Life	20 years
Project Scope	New Project		

Short Description

Address the current corrosion concerns for the sludge storage tanks, inside and outside, in order to extend their service life.

Detailed Project Justification

Recommended by the update WWTP Master Plan.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Construction/Maintenance	600,000	0	0	0	0	600,000
Total	600,000	0	0	0	0	600,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Utility Fund	600,000	0	0	0	0	600,000
Total	600,000	0	0	0	0	600,000

Budget Impact

Plus or minus \$5,000 annual savings in staff time and materials addressing repairs.

Capital Improvement Plan

Libertyville, IL

Project # PW-WWTP-054
Project Name Screw Pump No. 2 WWTP Replacement

Total Project Cost	\$1,520,000	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Wastewater	Priority	1 Critical
Status	Active	Useful Life	20 years
Project Scope	New Project		

Short Description

Existing front line 10 mgd pumps (1 of 3) has reached the end of its useful service life and needs to be replaced.

Detailed Project Justification

Recommended by the updated WWTP Master Plan.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Equipment	0	1,370,000	0	0	0	1,370,000
Design/Engineering	150,000	0	0	0	0	150,000
Total	150,000	1,370,000	0	0	0	1,520,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Utility Fund	150,000	1,370,000	0	0	0	1,520,000
Total	150,000	1,370,000	0	0	0	1,520,000

Budget Impact

Significant budget impact. +/- \$5,000 annual savings once the project is complete in electricity and staff time for repairs.

26-27 thru 30-31

Capital Improvement Plan

Libertyville, IL



Project # PW-WWTP-057
Project Name Wastewater Laboratory Renovation

Total Project Cost	\$40,000	Contact	Public Works Director
Department	Public Works Department	Type	Improvement
Category	Wastewater	Priority	2 Important
Status	Active	Useful Life	40 years
Project Scope	New Project	General Ledger Account	20-2024-6-750000

Short Description

Built in 1965 with the treatment plant a lab was part of the overall construction. In order to maintain proper effluent standards, several EPA mandated tests are required daily, weekly, and monthly.

Detailed Project Justification

The lab cabinets and countertop will be 62 years old at time of intended upgrade. Several plant upgrades have been added since the construction of the lab and more testing is required as a result. The countertops are past their useful life with staining and decomposition due to the chemicals used in these tests. Some of the cabinet doors are also stained by these chemicals and hinges have been repaired as a result. There are new and improved countertops that will prevent premature wear due to the chemicals used now during lab procedures.

Expenditures	26-27	27-28	28-29	29-30	30-31	Total
Equipment	40,000	0	0	0	0	40,000
Total	40,000	0	0	0	0	40,000

Funding Sources	26-27	27-28	28-29	29-30	30-31	Total
Utility Fund	40,000	0	0	0	0	40,000
Total	40,000	0	0	0	0	40,000

Budget Impact

Save on staff costs.

26-27 through 30-31
Capital Improvement Plan
 Libertyville, IL
Sources and Uses of Funds Details

Source	Project #	26-27	27-28	28-29	29-30	30-31
Vehicle Maintenance and Replacement Service Fund						
Beginning Balance		1,248,491	612,239	606,067	743,475	892,630
Revenues and Other Fund Sources						
<i>Revenue</i>						
Operating Income		1,225,031	1,249,532	1,274,522	1,300,013	1,326,013
Transfer from General Fund		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Transfer from Utility Fund		150,000	150,000	150,000	150,000	150,000
	Total	2,375,031	2,399,532	2,424,522	2,450,013	2,476,013
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		2,375,031	2,399,532	2,424,522	2,450,013	2,476,013
Total Funds available		3,623,522	3,011,771	3,030,589	3,193,488	3,368,643
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
Fire Department						
Cardiac Monitor for Ambulance 461	FD-EQU-007	0	52,000	0	0	0
Ambulance Replacement - A461	FD-FLEET-003	0	516,700	0	0	0
Ambulance Replacement - A463	FD-FLEET-004	0	0	0	516,700	0
Battalion 46 Vehicle Replacement	FD-FLEET-011	95,000	0	0	0	0
Deputy Fire Chief Vehicle Replacement (4601)	FD-FLEET-012	85,000	0	0	0	0
Dive Vehicle Replacement	FD-FLEET-013	0	0	0	0	300,000
	Total	180,000	568,700	0	516,700	300,000
Police Department						
Police Interceptors	PD-FLEET-001	341,000	355,000	369,000	384,000	395,000
	Total	341,000	355,000	369,000	384,000	395,000
Public Works Department						
Two-Way Radios Replacement	PW-EQU-001	40,000	0	0	0	0
Light Towers	PW-EQU-002	25,000	0	0	0	0
Chipper and Box - Supplemental Unit	PW-EQU-003	75,000	0	0	0	0
Four-Ton Asphalt Hot Box	PW-EQU-007	62,000	0	0	0	0
Unit 317 - Plow Truck	PW-FLEET-003	350,000	0	0	0	0
Unit P-5 - Ford F350	PW-FLEET-007	63,696	0	0	0	0
Unit 302 - Ford F250 Utility Truck	PW-FLEET-009	100,000	0	0	0	0
Unit 308 - Ford F450 Plow Truck	PW-FLEET-010	63,216	0	0	0	0
Unit 310 - Ford F350 Utility Truck	PW-FLEET-011	100,000	0	0	0	0
Unit 312 - Ford F450 Plow Truck	PW-FLEET-012	69,571	0	0	0	0
Unit 300 - Administrative Vehicle (PW)	PW-FLEET-017	0	0	30,000	0	0
Unit 314 - Ford F350 Dump Truck	PW-FLEET-018	100,000	0	0	0	0
Unit 331 - Skid Steer Bobcat	PW-FLEET-019	85,000	0	0	0	0
Unit P-3 - Ford F350 Dump Truck	PW-FLEET-020	0	0	100,000	0	0
Unit P-8 - Ford F450 Utility Truck	PW-FLEET-021	0	0	100,000	0	0
Unit P-1 - Crew Cab Flat Bed Truck	PW-FLEET-023	0	95,000	0	0	0
Unit P-2 - Small Plow Truck	PW-FLEET-024	0	0	100,000	0	0
Unit #320 - Large Plow Truck	PW-FLEET-026	350,000	0	0	0	0
Unit 304 Ford F-450	PW-FLEET-028	0	0	120,000	0	0
WWTP Utility Transport Gator unit 605	PW-FLEET-029	0	0	25,000	0	0

Source	Project #	26-27	27-28	28-29	29-30	30-31
Ford F350 - Unit #604	PW-FLEET-031	0	0	0	125,000	0
Hypac Roller Unit #348	PW-FLEET-032	0	0	0	90,000	0
Replacement of Unit #340 F-250	PW-FLEET-033	0	0	0	85,000	0
Large Plow Truck Unit #329	PW-FLEET-034	0	0	375,000	0	0
Large Plow Truck Unit #315	PW-FLEET-035	0	350,000	0	0	0
Public Works Truck #306	PW-FLEET-036	0	0	0	0	105,000
Public Works Truck #307	PW-FLEET-037	0	0	0	0	105,000
Public Works Truck #602	PW-FLEET-038	0	0	0	0	90,000
	Total	1,483,483	445,000	850,000	300,000	300,000
<i>Other Uses</i>						
	Operating Expenditure	1,006,800	1,037,004	1,068,114	1,100,158	1,133,163
	Total	1,006,800	1,037,004	1,068,114	1,100,158	1,133,163
Total Expenditures and Uses		3,011,283	2,405,704	2,287,114	2,300,858	2,128,163
Change in Fund Balance		-636,252	-6,172	137,408	149,155	347,850
Ending Balance		612,239	606,067	743,475	892,630	1,240,480

Capital Improvement Plan

Libertyville, IL

Project # FD-FLEET-011
Project Name Battalion 46 Vehicle Replacement

Total Project Cost	\$95,000	Contact	Fire Chief
Department	Fire Department	Type	Equipment
Category	Vehicles	Priority	1 Critical
Status	Active	Useful Life	7 years
Project Scope	New Project		

Short Description

This project concerns the procurement of a new vehicle to be designated as Battalion 46, which is based out of Fire Station I. The Village's Fleet Manager would procure the vehicle via government contract purchasing. The vehicle would then be put into immediate use upon delivery. Its predecessor would then either be rendered surplus or reassigned to a fellow Village department.

Detailed Project Justification

Citing a recent maintenance session, the Village's Fleet Manager has requested for Battalion 46 to be replaced due to existing wear, high mileage, and estimated useful life. As noted prior, Battalion 46 is among the most important vehicles in the Village's possession, and plays a vital role by transporting the Shift Commander to command fire and EMS calls. A new Battalion 46 would guarantee the continuing overall function of the vehicle, and thereby emergency services as a whole.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Equipment	0	95,000	0	0	0	0	0	95,000
Total	0	95,000	0	0	0	0	0	95,000

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Vehicle Maintenance and Replacement Service Fund	0	95,000	0	0	0	0	0	95,000
Total	0	95,000	0	0	0	0	0	95,000

Budget Impact

Staff does not project as many monies deriving from the operating budget to be expended for overall maintenance, citing the new vehicle's newer condition including its parts.

Capital Improvement Plan

Libertyville, IL



Project # FD-FLEET-012
Project Name Deputy Fire Chief Vehicle Replacement (4601)

Total Project Cost	\$85,000	Contact	Fire Chief
Department	Fire Department	Type	Equipment
Category	Vehicles	Priority	2 Important
Status	Active	Useful Life	10 years
Project Scope	New Project		

Short Description

This project concerns the procurement of a new vehicle to serve as 4601 (the Deputy Fire Chief's vehicle). A Chevrolet Silverado pickup with bedcap, slide drawers, and a slide deck would be procured from a dealer that honors government pricing. Its predecessor would then be transferred to a fellow department or listed for auction following Village Board approval.

Detailed Project Justification

This vehicle is one of the most important assets of the Fire Department and the Village as a whole, as it is the supporting vehicle for the Deputy Fire Chief, who is the second-highest ranking officer in the Department (and at times serves as the acting Fire Chief). It is imperative for the Deputy Fire Chief to efficiently arrive on scene to properly tend to various Fire and EMS calls for service. Following the decision to reassign its predecessor to the Fire Chief, this vehicle is now four years past the expected purchasing rotation (as of FY 27).

If approved, this project would continue the scheduled replacement of the Fire Department's vehicles. Prioritizing emergency response vehicles directly supports safe, timely, and efficient emergency responses. This project would also enhance the fleet of a fellow department, as it would inherit a highly usable, dependable vehicle for daily tasks.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Equipment	0	85,000	0	0	0	0	0	85,000
Total	0	85,000	0	0	0	0	0	85,000

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Vehicle Maintenance and Replacement Service Fund	0	85,000	0	0	0	0	0	85,000
Total	0	85,000	0	0	0	0	0	85,000

Budget Impact

Reduce maintenance cost

Capital Improvement Plan

Libertyville, IL



Project # PD-FLEET-001
Project Name Police Interceptors

Total Project Cost	\$3,078,368	Contact	Police Chief
Department	Police Department	Type	Equipment
Category	Vehicles	Priority	2 Important
Status	Active	Useful Life	3 years
Project Scope	Annual Program	General Ledger Account	30-0000-6-782000

Short Description

Acquisition and up fitting of front-line patrol vehicles.

Detailed Project Justification

The police department replaces 1/3 of the department's front line patrol vehicles every year. The replacement program leverages 3 years of front-line service followed by an additional 7 years of service in various administrative/ supporting roles throughout the various Village departments. Therefore, each vehicle has a total service life of 10 plus years in the Village.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Vehicles	1,234,368	341,000	355,000	369,000	384,000	395,000	0	3,078,368
Total	1,234,368	341,000	355,000	369,000	384,000	395,000	0	3,078,368

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Vehicle Maintenance and Replacement Service Fund	1,234,368	341,000	355,000	369,000	384,000	395,000	0	3,078,368
Total	1,234,368	341,000	355,000	369,000	384,000	395,000	0	3,078,368

Budget Impact

Staff estimates an aggregate reduction in operating expenditures of \$4,000 over the next five years.

Prior	Budget Items	26-27	27-28	28-29	29-30	30-31	Future	Total
-4,000	Maintenance	-800	-800	0	0	0	0	-1,600
	Total	-800	-800	0	0	0		-5,600

Capital Improvement Plan

Libertyville, IL



Project # PW-EQU-001
Project Name Two-Way Radios Replacement

Total Project Cost	\$40,000	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Equipment: PW Equip	Priority	2 Important
Status	Active	Useful Life	15 years
Project Scope	New Project	General Ledger Account	30-0000-6-790000

Short Description

Replacement of 2 -way radios in existing Public Works vehicles.Expenditures and Funding

Detailed Project Justification

Due to the age and failing capability of the 2-way radios in vehicles during winter operations. The truck drivers are having to rely on cell phone usage to communicate between route drivers and Public Works supervisors. This has become a concern for our staff, replacing the radios would greatly improve winter plow operations.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Vehicles	0	40,000	0	0	0	0	0	40,000
Total	0	40,000	0	0	0	0	0	40,000

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Vehicle Maintenance and Replacement Service Fund	0	40,000	0	0	0	0	0	40,000
Total	0	40,000	0	0	0	0	0	40,000

Budget Impact

The replacement would reduce the time spent inspecting, programming, and tuning the old radios.

Capital Improvement Plan

Libertyville, IL



Project # PW-EQU-002
Project Name Light Towers

Total Project Cost	\$25,000	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Equipment: PW Equip	Priority	2 Important
Status	Active	Useful Life	25 years
Project Scope	New Project	General Ledger Account	30-0000-6-782000

Short Description

The purchase of two light towers would be utilized for community events, and emergency services situations.

Detailed Project Justification

In the past the Village has had issues retaining reliable working light towers from neighboring communities.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Equipment	0	25,000	0	0	0	0	0	25,000
Total	0	25,000	0	0	0	0	0	25,000

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Vehicle Maintenance and Replacement Service Fund	0	25,000	0	0	0	0	0	25,000
Total	0	25,000	0	0	0	0	0	25,000

Budget Impact

With the new purchase of the light towers travel time picking up and dropping off borrowed equipment would be reduced.

Prior	Budget Items	26-27	27-28	28-29	29-30	30-31	Future	Total
0	Staff Cost	500	0	0	0	0	0	500
	Total	500	0	0	0	0		500

Capital Improvement Plan

Libertyville, IL



Project # PW-EQU-003
Project Name Chipper and Box - Supplemental Unit

Total Project Cost	\$75,000	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Equipment: PW Equip	Priority	2 Important
Status	Active	Useful Life	20 years
Project Scope	New Project	General Ledger Account	30-0000-6-782000

Short Description

Second chipper to supplement our current chipping operations during storm events. Metal chip box built for dump truck.

Detailed Project Justification

This chipper would be used as second unit during storm events and would be a back-up unit when current chipper is out of service. Purchase a removable metal chip box to insert into dump truck.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Equipment	0	75,000	0	0	0	0	0	75,000
Total	0	75,000	0	0	0	0	0	75,000

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Vehicle Maintenance and Replacement Service Fund	0	75,000	0	0	0	0	0	75,000
Total	0	75,000	0	0	0	0	0	75,000

Budget Impact

This purchase will reduce the need to rent a unit when current unit is out of service.

Prior	Budget Items	26-27	27-28	28-29	29-30	30-31	Future	Total
0	Maintenance	2,500	0	0	0	0	0	2,500
	Total	2,500	0	0	0	0		2,500

Capital Improvement Plan

Libertyville, IL



Project # PW-EQU-007
Project Name Four-Ton Asphalt Hot Box

Total Project Cost	\$62,000	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Equipment: PW Equip	Priority	2 Important
Status	Active	Useful Life	10 years
Project Scope	New Project	General Ledger Account	30-0000-6-782000

Short Description

This is the front-line asphalt reclaimer for the street division it is used for asphalt patching and pothole repair.

Detailed Project Justification

Due to the constant heat from the diesel burner, and age the existing unit is showing signs of wear and corrosion.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Equipment	0	62,000	0	0	0	0	0	62,000
Total	0	62,000	0	0	0	0	0	62,000

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Vehicle Maintenance and Replacement Service Fund	0	62,000	0	0	0	0	0	62,000
Total	0	62,000	0	0	0	0	0	62,000

Budget Impact

Replacement of this unit would greatly reduce parts and labor costs.

Prior	Budget Items	26-27	27-28	28-29	29-30	30-31	Future	Total
0	Maintenance	3,000	0	0	0	0	0	3,000
	Total	3,000	0	0	0	0		3,000

Capital Improvement Plan

Libertyville, IL



Project # PW-FLEET-003
Project Name Unit 317 - Plow Truck

Total Project Cost	\$350,000	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Vehicles	Priority	2 Important
Status	Active	Useful Life	15 years
Project Scope	New Project	General Ledger Account	30-0000-6-782000

Short Description

Replace 2009 International 7400 plow truck.

Detailed Project Justification

Front line plow truck. The Village will receive more money at auction selling a newer vehicle. Maintenance costs increases on older vehicles.

Staff has been notified that delivery of the vehicle has been delayed until FY 2026-27.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Equipment	0	350,000	0	0	0	0	0	350,000
Total	0	350,000	0	0	0	0	0	350,000

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Vehicle Maintenance and Replacement Service Fund	350,000	350,000	0	0	0	0	0	700,000
Total	350,000	350,000	0	0	0	0	0	700,000

Budget Impact

Staff anticipates a savings of \$1,000/year in critical repairs.

Capital Improvement Plan

Libertyville, IL

Project # PW-FLEET-007
Project Name Unit P-5 - Ford F350

Total Project Cost	\$63,696	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Vehicles	Priority	2 Important
Status	Active	Useful Life	11 years
Project Scope	New Project		

Short Description

Replace 2002 Ford F350.

Detailed Project Justification

Past EUL and increased maintenance costs on older vehicles. The Village will receive more money at auction selling a newer vehicle.

Staff has been notified that delivery of the vehicle has been delayed until FY 2026-27.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Equipment	0	63,696	0	0	0	0	0	63,696
Total	0	63,696	0	0	0	0	0	63,696

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Vehicle Maintenance and Replacement Service Fund	63,696	63,696	0	0	0	0	0	127,392
Total	63,696	63,696	0	0	0	0	0	127,392

Budget Impact

Staff anticipates a savings of \$500/year in critical repairs.

Capital Improvement Plan

Libertyville, IL



Project # PW-FLEET-009
Project Name Unit 302 - Ford F250 Utility Truck

Total Project Cost	\$100,000	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Vehicles	Priority	2 Important
Status	Active	Useful Life	10 years
Project Scope	New Project		

Short Description

Replacement of Truck 302 - 2015 Ford F250 Utility Truck

Detailed Project Justification

Truck 302 replacement is based off of mileage and age of vehicle. This vehicle is 10-years old.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Equipment	0	100,000	0	0	0	0	0	100,000
Total	0	100,000	0	0	0	0	0	100,000

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Vehicle Maintenance and Replacement Service Fund	0	100,000	0	0	0	0	0	100,000
Total	0	100,000	0	0	0	0	0	100,000

Budget Impact

Staff anticipates a savings of \$2,000/year in critical repairs.

Capital Improvement Plan

Libertyville, IL



Project # PW-FLEET-010
Project Name Unit 308 - Ford F450 Plow Truck

Total Project Cost	\$63,216	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Vehicles	Priority	2 Important
Status	Active	Useful Life	10 years
Project Scope	New Project		

Short Description

Replacement of Truck 308 - 2014 Ford F450 with Plow and Salt Spreader

Detailed Project Justification

Truck 308 replacement is based off useful life as a front line plow vehicle.

Staff has been notified that delivery of the vehicle has been delayed until FY 2026-27.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Equipment	0	63,216	0	0	0	0	0	63,216
Total	0	63,216	0	0	0	0	0	63,216

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Vehicle Maintenance and Replacement Service Fund	63,216	63,216	0	0	0	0	0	126,432
Total	63,216	63,216	0	0	0	0	0	126,432

Budget Impact

Staff anticipates a savings of \$2,000/year in critical repairs.

Capital Improvement Plan

Libertyville, IL

Project # PW-FLEET-011
Project Name Unit 310 - Ford F350 Utility Truck

Total Project Cost	\$100,000	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Vehicles	Priority	2 Important
Status	Active	Useful Life	10 years
Project Scope	New Project		

Short Description

Replacement of Truck 310 - 2015 Ford F350 Utility Truck.

Detailed Project Justification

Truck 310 replacement is based mileage and chassis condition. This vehicle is 10-years old.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Equipment	0	100,000	0	0	0	0	0	100,000
Total	0	100,000	0	0	0	0	0	100,000

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Vehicle Maintenance and Replacement Service Fund	0	100,000	0	0	0	0	0	100,000
Total	0	100,000	0	0	0	0	0	100,000

Budget Impact

Staff anticipates a savings of \$2,000/year in critical repairs.

Capital Improvement Plan

Libertyville, IL



Project # PW-FLEET-012
Project Name Unit 312 - Ford F450 Plow Truck

Total Project Cost	\$69,571	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Vehicles	Priority	2 Important
Status	Active	Useful Life	10 years
Project Scope	New Project		

Short Description

Replacement of Truck 312 - 2015 Ford F450 with Plow and Salt Spreader

Detailed Project Justification

Truck 312 replacement is based off useful life as a front line plow vehicle.

Staff has been notified that delivery of the vehicle has been delayed until FY 2026-27.

Prior	Expenditures	25-26	26-27	27-28	28-29	29-30	Total	Future
0	Equipment	0	69,571	0	0	0	69,571	0
	Total	0	69,571	0	0	0	69,571	

Prior	Funding Sources	25-26	26-27	27-28	28-29	29-30	Total	Future
0	Vehicle Maintenance and Replacement Service Fund	69,571	69,571	0	0	0	139,142	0
	Total	69,571	69,571	0	0	0	139,142	

Budget Impact

Staff anticipates a savings of \$2,000/year in critical repairs.

Prior	Budget Items	25-26	26-27	27-28	28-29	29-30	Total	Future
0	Maintenance	-2,000	0	0	0	0	-2,000	0
	Total	-2,000	0	0	0	0	-2,000	

Internal Notes

Increased from \$130,000 to \$150,000 in FY 2025-26

Capital Improvement Plan

Libertyville, IL

Project # PW-FLEET-018
Project Name Unit 314 - Ford F350 Dump Truck

Total Project Cost	\$100,000	Department	Public Works Department
Type	Equipment	Category	Vehicles
Priority	2 Important	Status	Active
Useful Life	10 years	Project Scope	New Project

Short Description

This project is for the replacement of Truck 314 - 2016 Ford F-350 Dump Truck.

Detailed Project Justification

This replacement is based off current condition, mileage and age of vehicle.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Equipment	0	100,000	0	0	0	0	0	100,000
Total	0	100,000	0	0	0	0	0	100,000

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Vehicle Maintenance and Replacement Service Fund	0	100,000	0	0	0	0	0	100,000
Total	0	100,000	0	0	0	0	0	100,000

Budget Impact

Staff anticipates a savings of \$1,000/year in critical repairs.

Prior	Budget Items	26-27	27-28	28-29	29-30	30-31	Future	Total
0	Maintenance	-1,000	0	0	0	0	0	-1,000
	Total	-1,000	0	0	0	0		-1,000

Capital Improvement Plan

Libertyville, IL

Project # PW-FLEET-019
Project Name Unit 331 - Skid Steer Bobcat

Total Project Cost	\$85,000	Department	Public Works Department
Type	Equipment	Category	Equipment: Miscellaneous
Priority	2 Important	Status	Active
Useful Life	20 years	Project Scope	New Project

Short Description

This project is for the replacement of Skid Steer Loader - 2007 Bobcat.

Detailed Project Justification

This replacement is based off of Engine hours and age of machine. #331 Skid Steer will be 20 years old at time of replacement.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Equipment	0	85,000	0	0	0	0	0	85,000
Total	0	85,000	0	0	0	0	0	85,000

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Vehicle Maintenance and Replacement Service Fund	0	85,000	0	0	0	0	0	85,000
Total	0	85,000	0	0	0	0	0	85,000

Budget Impact

Staff anticipates a savings of \$2,500/year in critical repairs.

Prior	Budget Items	26-27	27-28	28-29	29-30	30-31	Future	Total
0	Maintenance	-2,500	0	0	0	0	0	-2,500
	Total	-2,500	0	0	0	0		-2,500

Capital Improvement Plan

Libertyville, IL

Project # PW-FLEET-026
Project Name Unit #320 - Large Plow Truck

Total Project Cost	\$350,000	Contact	Public Works Director
Department	Public Works Department	Type	Equipment
Category	Vehicles	Priority	2 Important
Status	Active	Useful Life	10 years
Project Scope	New Project	General Ledger Account	30-0000-6-782000

Short Description

This project is for the replacement of large plow truck #320 which is a 2012 International 7400.

Detailed Project Justification

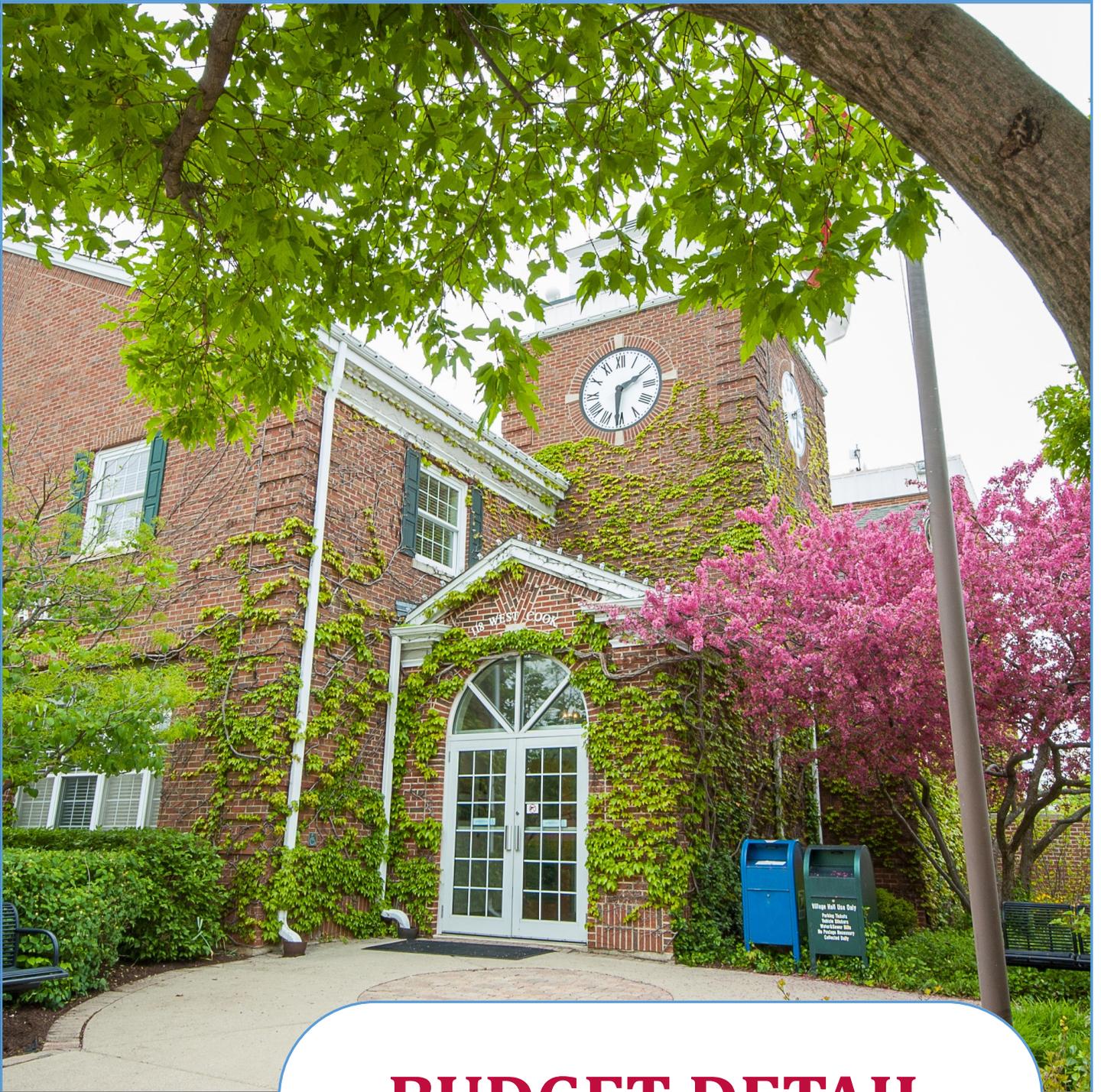
The need for replacement is based off of engine hours and the poor condition of the frame and substructures. Unit #320 has over 2,000 engine hours and will be over 16 years old at time of replacement.

Expenditures	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Equipment	0	350,000	0	0	0	0	0	350,000
Total	0	350,000	0	0	0	0	0	350,000

Funding Sources	Prior	26-27	27-28	28-29	29-30	30-31	Future	Total
Vehicle Maintenance and Replacement Service Fund	0	350,000	0	0	0	0	0	350,000
Total	0	350,000	0	0	0	0	0	350,000

Budget Impact

No material additional cost or savings to operating budget.



BUDGET DETAIL

VILLAGE OF LIBERTYVILLE

GENERAL FUND

Introduction

The General Fund is the largest single operating fund in the Village of Libertyville. It contains the Village's six major operating departments: Administration/Finance, Police, Fire, Community Development, Public Works/Parks, and Recreation. Together, these departments constitute \$41,781,907 in operational expenditures (*not including capital transfers*). General Fund revenues are budgeted at the fund level and not tied to a specific department within the General Fund; however, departments that engage in revenue-generating activities (i.e., Community Development: permitting) provide the budget team projections and recommendations for budgeting revenues. As each department budgets its own expenditures, this introduction serves as a narrative for fund-wide revenues and expenses.

General Fund Revenues

The General Fund's revenue base is between approximately \$38,000,000 and \$41,000,000 per year. Of this amount, approximately 22.0% is derived from the Village's property tax levy and approximately 32.8% from sale tax proceeds. Whenever possible, the Village attempts to secure alternative consistent revenue sources to avoid tax levy increases. In general, the Village has levied at the rate of inflation and always attempts to capture new development.

Other General Fund revenue sources include State of Illinois revenue-share distributions such as use tax, income tax, and personal property replacement tax. These are fairly consistent revenue streams and are important components of the Village's revenue base.

The Village's Community Development Department issues building permits for construction, demolition, and renovation of homes and commercial properties within the Village. Permit revenue constitutes about 3.8% of General Fund revenues and tends to fluctuate based on the regional housing market. These revenues may contract or expand based on housing bubbles.

The final major revenue source in the General Fund is service charges, which include fire and police special contracts, parking passes, and franchise agreements. Of note, the Fire Department has a long-standing contract with the Libertyville Fire Protection District to provide fire and emergency medical response to their residents. This contract is valued at over \$3,000,000 annually (*\$3,682,834 is budgeted in Fiscal Year 2026-27*).

General Fund Expenses

Most General Fund expenses are budgeted in the respective user departments; however, there are fund-level transfers out of the General Fund that are not budgeted within a specific department. From time to time, the Village can designate unrestricted reserve balances and projected operational surpluses to assist other funds. In some funds, General Fund transfers are the only source of income, while in others, General Fund transfers are simply made in addition to user charges and other revenue sources.

In Fiscal Year 2026-27, the General Fund will be transferring out a total of \$1,245,464 in operating (*department level*) transfers and \$3,100,000 in capital (*fund level*) transfers. The operational transfers mainly consist of IT user charges to the TERF fund and the Sports Complex debt/operations subsidy of \$1,132,180.

Due to better than anticipated budgeted revenues over the past few fiscal years, the Fiscal Year 2026-27 budget includes a one-time fund balance transfer from the General Fund to invest in public buildings and capital projects.

- One-time General Fund excess fund balance transfer to the following capital funds:
 - Project Fund – \$1,000,000
 - Public Building Fund - \$1,000,000

- Re-occurring transfers from the General Fund include:
 - Park Improvement for ADA accessible park improvements - \$50,000 (*ADA compliant park construction costs*)
 - Vehicle Maintenance and Replacement Fund - \$1,000,000 (*capital vehicle replacement*)
 - Police and Fire Technology Fund for IT needs - \$50,000 (*Public Safety IT equipment replacement*)

It is important to note that transfer amounts are evaluated each year and subject to change. If a fund's fund balance is below the minimum policy threshold as established by the Village Board, the policymakers can elect to budget a transfer from the General Fund.

GENERAL FUND REVENUE AND EXPENDITURE HISTORY

General Fund	Actual	Budget	Actual	Budget	Projected	Budget	%	\$
Summary	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	Change (A v B)	Change (A v B)
Operational Revenues				A		B		
Property Tax	8,172,529	8,592,106	8,607,525	8,907,751	8,960,780	9,206,168	3.4	298,417
Other Taxes	1,478,968	1,507,191	1,358,489	1,400,198	1,229,873	1,300,000	(7.2)	(100,198)
License & Permits	2,226,233	1,540,000	1,480,935	1,440,000	1,608,642	1,857,800	29.0	417,800
Intergovernmental	15,717,767	14,547,257	17,282,991	15,439,861	16,484,714	17,383,291	12.6	1,943,430
Charges for Services	8,913,420	8,889,818	9,316,740	9,294,488	9,592,675	9,736,531	4.8	442,043
Fines & Forfeitures	430,507	442,500	533,574	415,000	591,513	555,000	33.7	140,000
Interest	1,734,169	300,000	1,684,156	500,000	1,280,122	500,000	-	-
Miscellaneous	-211,287	175,000	81,967	1,053,000	216,301	60,000	(94.3)	(993,000)
Transfers In	1,277,440	1,115,201	1,463,173	1,148,657	1,148,657	1,183,117	3.0	34,460
Total	39,739,746	37,109,073	41,809,550	39,598,955	41,113,277	41,781,907	5.51	2,182,952

Operational Expenses								
Administration/Finance	1,536,993	1,806,445	1,613,522	1,902,646	1,742,203	1,917,955	0.8	15,309
Police Department	10,144,871	10,744,520	10,217,307	11,317,360	11,444,802	13,048,505	15.3	1,731,145
Fire Department	10,342,110	10,755,581	10,747,404	11,258,428	11,342,911	12,633,491	12.2	1,375,063
Comm. Development	2,171,429	2,996,664	2,622,924	3,287,100	3,014,912	3,483,935	6.0	196,835
Public Works & Parks	4,321,742	4,778,175	4,290,791	5,011,159	5,243,394	5,523,412	10.2	512,253
Recreation	2,779,041	3,122,919	2,909,018	3,198,217	3,173,447	3,234,284	1.1	36,067
Miscellaneous ⁽¹⁾	1,158,947	1,303,583	1,135,680	1,441,617	1,322,849	1,574,696	9.2	133,079
Total	32,455,133	35,507,887	33,536,647	37,416,527	37,284,518	41,416,278	10.7	3,999,751

Fund Performance								
Operational Net Income	7,284,613	1,601,186	8,272,903	2,182,428	3,828,759	365,629	(83.2)	(1,816,799)
Capital Transfers Out	(7,100,000)	(10,100,000)	(10,100,000)	(6,088,000)	(6,088,000)	(3,100,000)	(49.1)	2,988,000
Net Cash-Flow	184,613	(8,498,814)	(1,827,097)	(3,905,572)	(2,259,241)	(2,734,371)	(30.0)	1,171,201

Expenditure Categories								
Salaries & Wages	15,714,252	16,930,637	16,525,314	17,849,120	17,845,255	18,816,237	5.7	967,117
Employee Benefits	8,067,695	8,374,991	8,107,769	8,815,795	8,817,013	10,736,696	22.9	1,920,901
Contractual	3,291,413	4,157,899	3,513,841	4,134,176	4,102,513	4,948,465	19.6	814,289
Utilities	314,798	300,767	300,383	317,018	304,239	317,633	0.2	615
Commodities	1,670,588	2,046,232	1,673,410	2,392,446	2,392,448	2,615,631	10.9	223,185
Repairs & Maintenance	2,175,199	2,471,160	2,189,729	2,674,770	2,589,848	2,736,152	2.5	61,382
Operating Transfers	1,126,955	1,226,202	1,226,202	1,233,202	1,233,202	1,245,464	1.0	12,262
Total	32,360,900	35,507,888	33,536,648	37,416,527	37,284,518	41,416,278	10.7	3,999,751

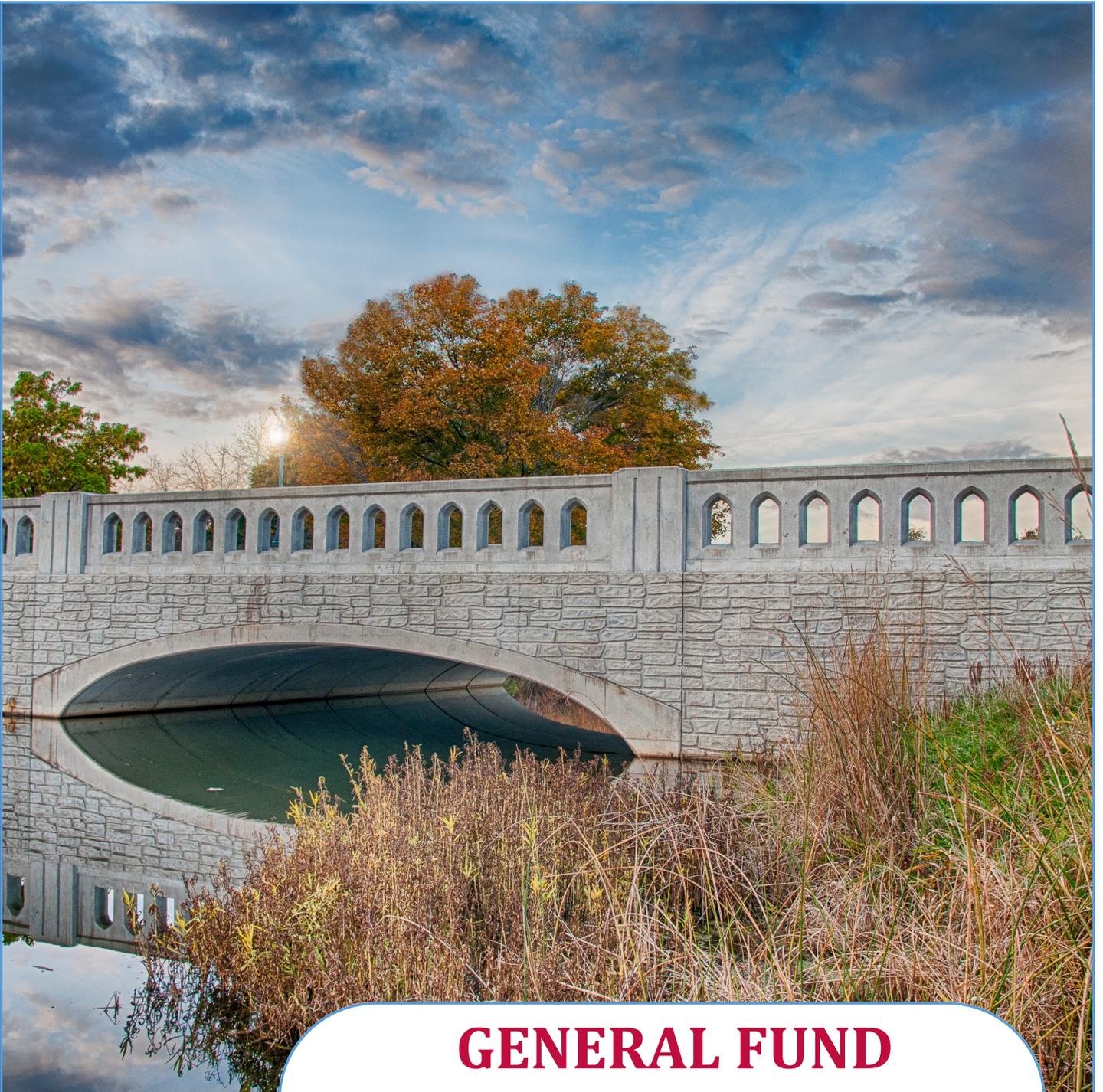
⁽¹⁾ Miscellaneous includes: Emergency Management, Legislative Boards, Legal, Central Business Dist, Comm. Org, and Public Buildings



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
REVENUES							
PROPERTY TAXES							
01-0000-1-601000	PROP TAXES GENERAL CORPORATE	2,203,035	2,108,791	2,108,791	2,141,787	798,155	(62)
01-0000-1-602000	PROP TAXES FIRE PROTECTION	751,891	753,000	753,000	752,155	753,000	
01-0000-1-603000	PROP TAXES PARKS	377,446	378,000	378,000	377,580	378,000	
01-0000-1-604000	PROP TAXES RECREATION	377,446	378,000	378,000	377,580	378,000	
01-0000-1-605000	PROP TAXES HIGHWAYS & BRIDGES	1					
01-0000-1-606000	PROP TAXES HIGHWAYS TOWNSHIP	425,952	423,040	423,040	445,369	445,000	5
01-0000-1-607000	PROP TAXES IMRF	333,705	334,200	334,200	333,834	334,200	
01-0000-1-608000	PROP TAXES POLICE PENSION FUND	2,211,992	2,405,223	2,405,223	2,405,223	3,257,723	35
01-0000-1-609000	PROP TAXES FIRE PENSION FUND	1,708,212	1,896,012	1,896,012	1,896,012	2,623,886	38
01-0000-1-610000	SPECIAL RECREATION	217,846	231,485	231,485	231,240	238,204	3
PROPERTY TAXES		8,607,526	8,907,751	8,907,751	8,960,780	9,206,168	3
OTHER TAXES							
01-0000-2-613000	ELECTRIC UTILITY TAX	1,107,580	1,100,000	1,100,000	1,005,960	1,100,000	
01-0000-2-616000	LEASED CAR TAX	81,109	85,198	85,198	69,353	80,000	(6)
01-0000-2-618000	PERSONAL PROPERTY REPL TAX	149,799	195,000	195,000	134,560	100,000	(49)
01-0000-2-620000	PERS PROPERTY REPL TAX POLICE	10,000	10,000	10,000	10,000	10,000	
01-0000-2-621000	PERS PROP REPL TAX FIRE	10,000	10,000	10,000	10,000	10,000	
OTHER TAXES		1,358,488	1,400,198	1,400,198	1,229,873	1,300,000	(7)
LICENSES AND PERMITS							
01-0000-3-627000	BUILDING PERMITS	1,201,995	1,200,000	1,200,000	1,350,000	1,600,000	33
	BUILDING PERMITS		1,200,000		1,350,000	1,600,000	
01-0000-3-628000	ZONING FEES	57,223	25,000	25,000	25,000	20,000	(20)
01-0000-3-629000	TRUCK PERMITTING				7,800	7,800	
01-0000-3-630000	FIRE BUREAU-PERMITS/FEES	91,330	100,000	100,000	100,142	100,000	
01-0000-3-631000	LIQUOR LICENSES	114,875	100,000	100,000	113,600	115,000	15
01-0000-3-632000	OTHER LICENSES	15,511	15,000	15,000	12,100	15,000	
LICENSES AND PERMITS		1,480,934	1,440,000	1,440,000	1,608,642	1,857,800	29
INTERGOVERNMENTAL							
01-0000-4-611000	SALES TAX	12,692,691	10,946,621	10,946,621	12,783,006	13,294,326	21
01-0000-4-612000	INCOME TAX	3,669,980	3,542,810	3,542,810	3,269,963	3,694,305	4
	IML ESTIMATE \$180.21 * 20,500 (IML PROJECTIONS)					3,694,305	
	IML ESTIMATE \$172.82 * 20,500 (IML PROJECTIONS)		3,542,810		3,269,963		
	GL # FOOTNOTE TOTAL		3,542,810		3,269,963	3,694,305	
01-0000-4-615000	ILLINOIS USE TAX	641,293	738,000	738,000	186,745	174,660	(76)
	IML ESTIMATE \$8.52 X 20,500					174,660	
	IML ESTIMATE \$36.00 X 20,500		738,000		186,745		
	GL # FOOTNOTE TOTAL		738,000		186,745	174,660	
01-0000-4-619000	STREET/SIGNAL MAINTENANCE FEES	61,288	112,430	112,430	120,000	120,000	7
	STATE REIMBURSEMENT		112,430		120,000	120,000	
01-0000-4-676000	GRANTS	217,739	100,000	100,000	125,000	100,000	
INTERGOVERNMENTAL		17,282,991	15,439,861	15,439,861	16,484,714	17,383,291	13
CHARGES FOR SERVICES							
01-0000-5-641000	LIBERTYVILLE FIRE PROT DIST	3,461,416	3,579,042	3,579,042	3,579,042	3,682,834	3
	DUE TO INCREASE IN PTELL CPI OF 5%, REVENUE IS PROJECTED AT THE MAX CONTRACT ALLOWANCE OF 4%		3,579,042		3,579,042	3,682,834	
01-0000-5-643000	AMBULANCE FEES	2,530,543	2,500,000	2,500,000	2,590,506	2,642,316	6
01-0000-5-646000	SUMMER CAMP					463,570	
01-0000-5-649000	INDEPENDENT CONTRACTORS					105,292	
01-0000-5-650000	DANCE					120,770	
01-0000-5-651000	RECREATION FEES	776,305	730,340	730,340	820,000	61,462	(92)
	RECREATION (GENERAL PROGRAMS)		138,340		820,000	61,462	
	KINDER KORNER PRESCHOOL		45,000				
	PRESCHOOL/CAMPS-ENRICHMENT CLASSES		7,000				
	SUMMER DAY CAMP		340,000				
	DANCE		105,000				
	CONTRACTUAL PROGRAMS		95,000				
	GL # FOOTNOTE TOTAL		730,340		820,000	61,462	
01-0000-5-653000	SWIMMING FEES	265,125	270,000	270,000	286,310	312,075	16
01-0000-5-654000	SWIMMING PROGRAMS	80,493	80,500	80,500	110,000	137,411	71
01-0000-5-656000	RECYCLING/REFUSE FEE	69,918	68,500	68,500	69,594	70,500	3
01-0000-5-657000	PARKING FEES-EMPLOYEE PERMITS	12,020	15,000	15,000	18,682	19,000	27
01-0000-5-658000	ENGINEERING FEES	145,234	200,000	200,000	108,622	150,000	(25)
01-0000-5-659000	ALARM FEES	222,543	160,000	160,000	173,775	177,250	11
01-0000-5-660000	ELEVATOR INSPECTION FEE	19,467	22,500	22,500	22,500	22,500	
01-0000-5-670000	FIRE SERVICES	309,267	321,993	321,993	321,993	327,833	2
	MISCELLANEOUS FIRE DEPARTMENT SPECIAL SERVICES		30,000		30,000	30,000	
	ROCKLAND AMBULANCE		291,993		291,993	297,833	
	GL # FOOTNOTE TOTAL		321,993		321,993	327,833	
01-0000-5-671000	LEGAL & OTHER FEE REIMB	73,944	60,000	60,000	200,000	150,000	150
01-0000-5-672000	BIRTH/DEATH CERTIFICATES	291,308	275,000	275,000	275,000	283,250	3
01-0000-5-673000	CABLE FRANCHISE FEE	326,497	315,000	315,000	291,284	300,000	(5)
01-0000-5-674000	TELECOM INFRASTRUCT MAINT FEE	372,257	380,000	380,000	351,734	345,000	(9)
01-0000-5-675000	POLICE SERVICES	273,838	254,213	254,213	298,694	285,832	12
	DISTRICT 128 CONTRACT		115,808		115,704	119,175	
	MISCELLANEOUS POLICE SERVICES		30,000		75,000	55,000	
	DISTRICT 70 CONTRACT		108,405		107,990	111,657	
	GL # FOOTNOTE TOTAL		254,213		298,694	285,832	
01-0000-5-677000	DAMAGE TO VILLAGE PROPERTY	(1,530)	500	500		100	(80)



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
01-0000-5-677001	STREETLIGHT DAMAGE	17,034	500	500		500	
01-0000-5-679000	CONCESSIONS-POOLS	34,358	34,400	34,400	41,939	44,036	28
01-0000-5-681000	PARK RENTALS	36,703	27,000	27,000	33,000	35,000	30
CHARGES FOR SERVICES		9,316,740	9,294,488	9,294,488	9,592,675	9,736,531	5
FINES & PENALTIES							
01-0000-6-636000	LOCAL FINES	158,822	150,000	150,000	100,000	120,000	(20)
01-0000-6-637000	CIRCUIT COURT FINES	312,122	200,000	200,000	243,006	250,000	25
01-0000-6-638000	DUI FINES-SENATE BILL 740	38,325	20,000	20,000	25,000	25,000	25
01-0000-6-639000	AUTOMATED TRAFFIC ENFORCEMENT	24,305	45,000	45,000	223,507	160,000	256
FINES AND FORFEITURES		533,574	415,000	415,000	591,513	555,000	34
INTEREST							
01-0000-7-690000	INTEREST REVENUE	1,368,878	500,000	500,000	1,105,122	500,000	
01-0000-7-698000	NET APPR/DEPR FAIR MKT VALUE	315,278			175,000		
INTEREST		1,684,156	500,000	500,000	1,280,122	500,000	0
MISCELLANEOUS REVENUE							
01-0000-8-625000	INSURANCE SURPLUS	(11,043)	0	0	0	0	
01-0000-8-681000	SALE OF LAND	0	0	0	77,835	0	
01-0000-8-682000	PKS/REC SCHOLARSHIP/DONATIONS	15,100	20,000	20,000	9,000	10,000	(50)
01-0000-8-685000	GENERAL SEIZURE ACCOUNT	314	0	0	0	0	
01-0000-8-688000	CASH OVER	153	0	0	109	0	
01-0000-8-699000	MISCELLANEOUS REVENUE	77,444	1,033,000	1,033,000	207,192	50,000	(95)
	GLENVIEW JETSB (OFFSET CONTRACT COST)				157,192		
	MISC REVENUE		45,000		50,000	50,000	
	SALE OF LOT 3		988,000				
	GL # FOOTNOTE TOTAL		1,033,000		207,192	50,000	
MISCELLANEOUS REVENUE		81,968	1,053,000	1,053,000	294,136	60,000	(94)
TRANSFERS							
01-0000-9-699000	TRANSFERS IN	1,463,173	1,148,657	1,148,657	1,148,657	1,183,117	3
	PLACES FOR EATING TAX REPLACEMENT FROM NON-HOME RULE SALES TAX FUND		1,148,657		1,148,657	1,183,117	
TRANSFERS		1,463,173	1,148,657	1,148,657	1,148,657	1,183,117	3
TOTAL REVENUES		41,809,550	39,598,955	39,598,955	41,191,112	41,781,907	6
APPROPRIATIONS							
TRANSFERS							
01-9999-8-799000	TRANSFERS OUT	10,100,000	3,088,000	6,088,000	6,088,000	3,100,000	(49)
	TRANSFER TO PUBLIC BUILDING FUND					1,000,000	
	TRANSFER TO PROJECT FUND					1,000,000	
	TRANSFER TO NEW BUILDING FUND		1,988,000		4,988,000		
	TRANSFER TO TEPF		50,000		50,000	50,000	
	SRA LEVY TRANSFER TO PARK IMPROVEMENT FUND		50,000		50,000	50,000	
	TRANSFER TO VEHICLE MAINTENANCE FUND		1,000,000		1,000,000	1,000,000	
	GL # FOOTNOTE TOTAL		3,088,000		6,088,000	3,100,000	
TRANSFERS		10,100,000	3,088,000	6,088,000	6,088,000	3,100,000	(49)
Totals for DEPT-TRANSFERS		10,100,000	3,088,000	6,088,000	6,088,000	3,100,000	(49)



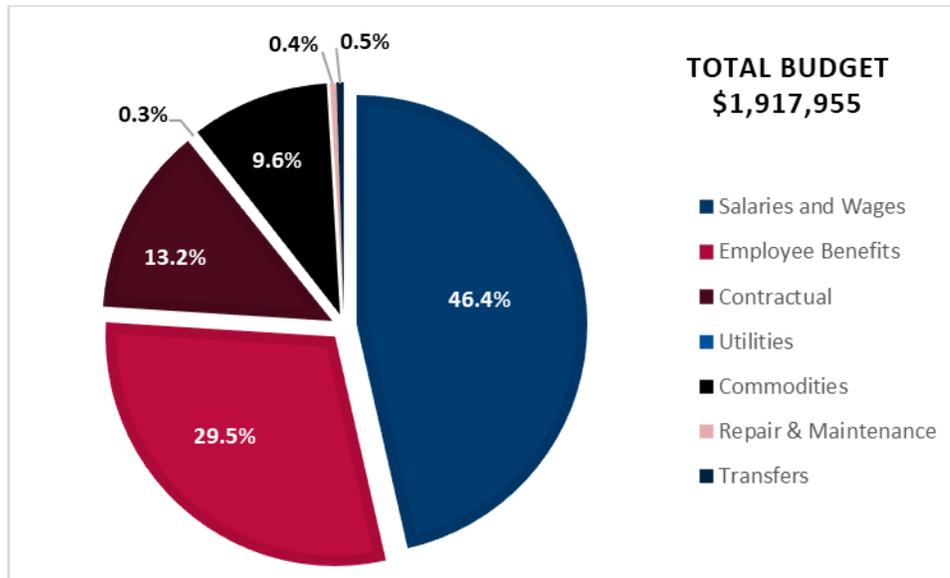
**GENERAL FUND
DEPARTMENT OVERVIEW**

BUDGET DETAIL

GENERAL FUND, ADMINISTRATION & FINANCE

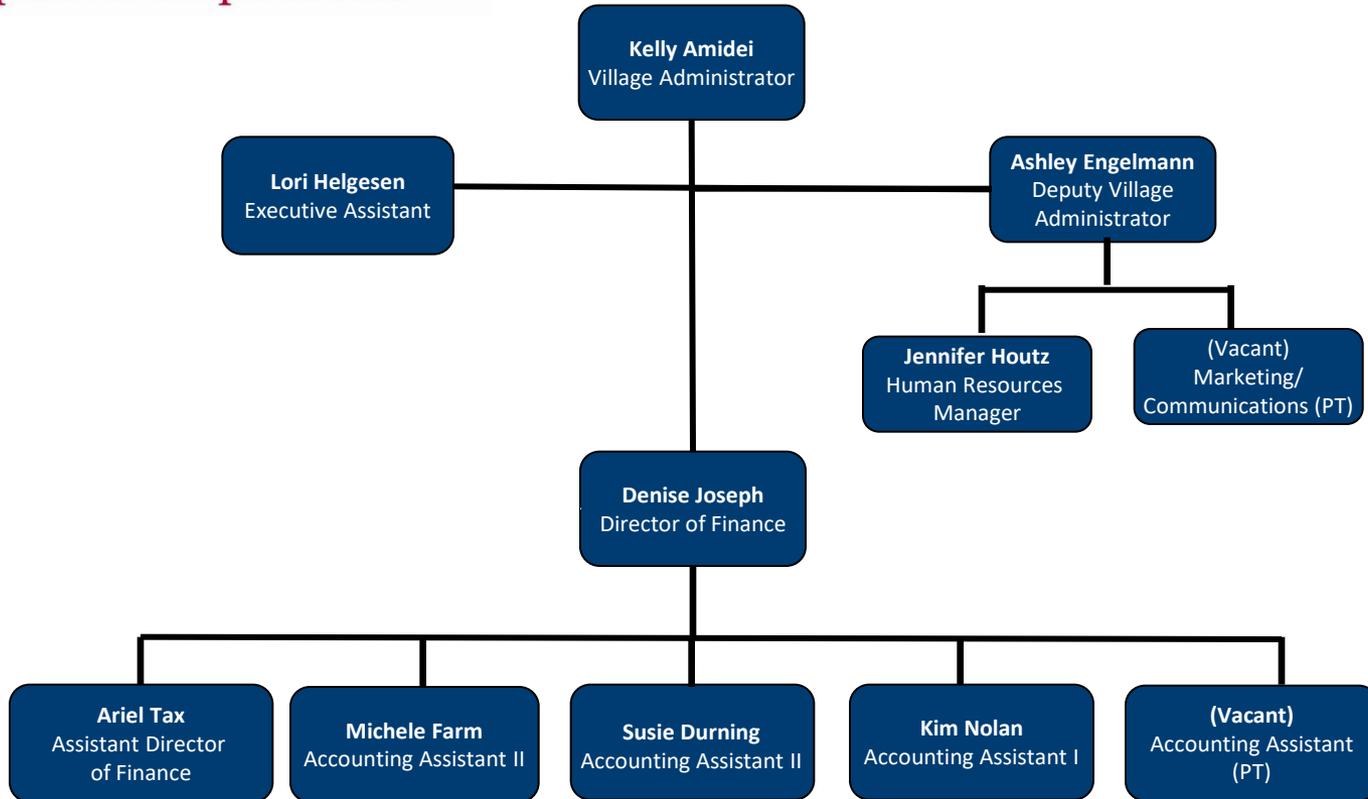
The Administration and Finance Department includes the Administrative offices and the Finance Department. The Administration department is responsible for providing staff support and recommendations to the Village Board, Committees and various commission. In addition, the department is responsible for personnel issues, cable television, waste/recycling issues and special projects.

The Finance Department is responsible for providing general financial services and functions, including: annual budget preparation and financial reporting, accounts receivable and payable, accounting and maintenance of all financial records, payroll, birth and death certificates, treasury management, vehicle stickers and utility billing.



Administration & Finance	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Salaries and Wages	780,649	861,855	797,000	890,816	3.4%	11.8%
Employee Benefits	494,969	538,840	557,747	566,747	5.2%	1.6%
Contractual	197,006	295,705	244,477	253,185	-14.4%	3.6%
Utilities	4,196	4,500	4,500	5,000	11.1%	11.1%
Commodities	120,599	184,425	122,058	184,765	0.2%	51.4%
Repair & Maintenance	7,812	8,450	7,550	7,950	-5.9%	5.3%
Transfers	8,291	8,871	8,871	9,492	7.0%	7.0%
Total Department	\$ 1,613,522	\$ 1,902,646	\$ 1,742,203	\$ 1,917,955	0.8%	10.1%

**ADMINISTRATION & FINANCE
FISCAL YEAR 2026-2027**



REVIEW OF FISCAL YEAR 2025-26

ADMINISTRATION & FINANCE DEPARTMENT BUDGET GOALS

Project	
1	<p>Complete Design and Begin Construction for New Police Station: A project open house was held on September 25, 2025 to solicit public feedback. On November 10, 2025 the Plan Commission reviewed the Planned Development request with unanimous approval. On November 25, 2025 the Village Board unanimously approved a special use permit for a Planned Development along with a Concept Plan and Final Plan. In October 2025 pre-qualifications for general contractors for the project were solicited to bid on construction of the building. A list of pre-qualified contractors was developed based on the Request for Qualification process. Bids were released in January 2026 with construction anticipated to occur in May/June 2026.</p> <p>In addition to the design process for the new building staff will complete the relocation of existing non-police staff to a new facility. A temporary workspace for police personnel is being finalized for use while the new facility is being constructed.</p>
2	<p>Conduct a Comprehensive Review of the Village’s Code of Ordinances: During FY 25/26, staff reviewed outdated portions of the Village Code. The remainder of the Code will be reviewed for updates, conflicts, errors and/or omissions. The review will also include ensuring that the ordinances follow State and Federal regulations. Should any adjustments need to be made a comprehensive amendment will be presented to the Village Board for approval. This will be an ongoing goal until 100% completion.</p>
3	<p>Conduct a Request for Proposal for Garbage and Recycling Services: A request for proposals was issued on November 14, 2025 with proposals submitted on January 9, 2026. Staff will review the proposals along with SWALCO and bring a recommendation to the Village Board in March/April 2026 to allow for any potential transition time should a new provider be selected.</p>
4	<p>Implement Laserfiche for Accounts Payable: As part of the goal to implement Laserfiche, the Village has purchased a connection to its financial software, BS&A. This integration will enable invoices to be automatically retrieved and stored within Laserfiche, streamlining document management and improving efficiency. The integration with the financial system will enhance access to financial records and ensure that invoices can be easily searched, tracked, and managed. Work on this integration is currently ongoing and is expected to continue, with completion potentially extending into the next fiscal year.</p>
5	<p>Perform a Comprehensive Review of the Village’s Fees and Fines: As part of the development of the Fiscal Year 2026–27 Budget, and in partnership with other departments, the Finance Department completed a comprehensive review of Village fees and fines. The findings and recommendations from this review will be presented as part of the Fiscal Year 2026–27 Budget Workshop.</p>
6	<p>Implement Contract Tracking Module in BS&A Cloud: Staff conducted research on the BS&A Contract Tracking Module; however, it was determined that the software does not provide an effective or reliable tracking mechanism to meet the Village’s needs. As a result, this initiative will not move forward. To ensure continued oversight and transparency, staff will continue to update and maintain the Capital Improvement Program (CIP) spreadsheet as part of the Village’s monthly financial reporting process.</p>

FISCAL YEAR 2026-27 DEPARTMENT BUDGET GOALS

	Project	Target Completion
1	Manage Construction of New Police Station: Bids were to be released in January 2026 with construction anticipated to occur in May/June 2026. Continued project management by staff will occur during FY 26/27 for both the bid acceptance phase as well as throughout construction. In addition, staff will finalize the transition of police staff to a temporary facility.	Phase 1 – Q2 2025 10/31/2025
2	Conduct a Comprehensive Review of the Village’s Code of Ordinances: This review will ensure that the ordinances follow State and Federal regulations. Should any adjustments need to be made a comprehensive amendment will be presented to the Village Board for approval. It is staff’s goal to complete another 15% of the Village Code by April 30, 2027.	Q4 2027 4/30/2027 and Ongoing
3	Transition all Village Commissions and Committees to a Uniform Agenda Template within the Village’s Agenda Management Software: All Village Committees and Commissions will utilize the Village’s Municode Meetings Software to create agendas and packets. This will allow for a consistent template. The second phase will include training Departments to submit documents via the software for review and approval. This process will increase efficiency in the Board packet creation process.	Q2 2026 8/31/2026
4	Develop a Plan and Timeline for Implementation of an Online Public Document Center: The Village is in the process of implementing the document management system, Laserfiche. As part of the transition to Laserfiche a connector license was purchased to allow for public documents to be searched and viewed online. Staff will be developing a list of documents/preparing information that may be made public through the portal and a timeline for implementation.	Q4 2027 2/28/2027
5	Credit Card Fee Analysis Review: Conduct a comprehensive review of all credit card processing fees to identify cost drivers, assess fee costs, and uncover opportunities for reduction or renegotiation. The analysis will compare current fees against industry benchmarks, evaluate vendor contracts, and identify potential savings.	Q2 2026 9/30/2026
6	Implement No Tax on Overtime: Incorporate the “No Tax on Overtime” provision from the Big Beautiful Bill into payroll processes.. Ensure compliance with new legislation, update systems and policies accordingly, and communicate changes to employees. This initiative began in December 2025 and remains ongoing as additional guidance and information are released by the federal government and IRS to help us prepare for the 2026 W-2 tax year.	Q3 11/30/2026

REVIEW OF FISCAL YEAR 2025-26 INFORMATION TECHNOLOGY BUDGET GOALS

	Project
1	<p>Work with Administration to Support the Relocation of Various Departments as it Relates to the New Police Station: The non-Police staff were transitioned to the PNC Building in the fall of 2025. All IT related equipment was moved along with internet and network setup completion. IT continues to work closely with Administration and the Police Department to plan for IT needs (equipment, internet, etc.) for the new Police Station as well as the temporary facility.</p>
2	<p>Review file storage: The Village’s storage area network (SAN) was reviewed to determine what items can be moved to the cloud versus remaining on premises. In addition, server space was evaluated. As a result, certain updates were made to the IT capital plan.</p>
3	<p>Evaluate Replacement of the Village’s Current Key-fob System: Staff met with three security vendor firms who provide key-fob systems. The systems were ranked and evaluated based on the needs of the Village and a preferred system was identified. Replacement of the system has been moved to FY 27/28 to line-up with construction of the new Police Station.</p>

FISCAL YEAR 2026-27 INFORMATION TECHNOLOGY BUDGET GOALS

Project	Target Completion	
1	<p>Work with Administration to Support the Temporary Relocation of Police Personnel and Construction of a New Facility as it Relates to the New Police Station: IT staff will continue to provide IT support for all elements as it relates to both the temporary facility and new facility. This includes, but is not limited to relocation of existing equipment, network reconfiguration, participating in planning meetings for the new facility, assistance with review of IT components within the bidding process and installation during construction.</p>	Q4 2027 3/31/2027
2	<p>Review Existing Phone/Communication Cabling within Village Buildings to Identify Equipment and Consolidate or Retire Items Not in Use: Many of the Village’s facilities have old communication wiring/cabling that is no longer in use, however as these lines have been terminated the cabling has not been addressed. An evaluation of the cabling/wiring will occur to remove and consolidate where applicable. This will also allow us to ensure there are no longer any lines that need to be terminated.</p>	Q3 2026 12/31/2026
3	<p>Update the Village’s Comprehensive List of IT Equipment and Evaluate End of Life Timelines: IT staff maintains various technology equipment lists. Staff will review and consolidate as well as re-assess timelines for end of life. This will be utilized to update the IT capital plan.</p>	Q2 10/31/2026



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
DEPT 0100 - ADMINISTRATION/FINANCE							
SALARIES & WAGES							
01-0100-1-701000	SALARIES	780,649	861,855	861,855	797,000	890,816	3
SALARIES & WAGES		780,649	861,855	861,855	797,000	890,816	3
EMPLOYEE BENEFITS							
01-0100-2-720000	INSURANCE	222,756	221,602	221,602	200,000	206,147	(7)
01-0100-2-740000	SICK LEAVE BUY BACK	129,461	150,000	150,000	211,747	200,000	33
01-0100-2-747000	UNEMPLOYMENT BENEFITS	3,528	10,000	10,000			(100)
01-0100-2-793000	EMPLOYER CONTRIBUTION IMRF	83,798	96,011	96,011	90,000	96,594	1
01-0100-2-794000	EMP CONTRIBUTION FICA/MEDICARE	55,426	61,227	61,227	56,000	64,006	5
EMPLOYEE BENEFITS		494,969	538,840	538,840	557,747	566,747	5
CONTRACTUAL							
01-0100-3-705000	CONTRACTUAL SERVICES	495	50,000	50,000		10,000	(80)
	PROFESSIONAL SERVICES		50,000			10,000	
01-0100-3-716000	VITAL RECORDS	89,403	110,000	110,000	105,000	110,000	
	\$88,000 - STATE CHARGES, \$12,000 - SUPPLIES (OFFSET BY REVENUE)		110,000		105,000	110,000	
01-0100-3-721000	INTERGOVMTAL RISK MGMT AGENCY	37,459	55,000	55,000	60,483	60,000	9
	IRMA CONTRIBUTION DEDUCTIBLE		5,000		5,483	5,000	
	GL # FOOTNOTE TOTAL		55,000		60,483	60,000	
01-0100-3-725000	AUDIT SERVICES	50,940	50,205	50,205	56,935	42,435	(15)
	GFOA - ACFR AWARD SUBMISSION				590	590	
	CONTINUED DISCLOSURE FOR BONDS				1,000	1,000	
	ONE-TIME ARPA COMPLIANCE FEE				8,000		
	GASB 75		2,900		500	2,900	
	GFOA - PAFR AWARD SUBMISSION		250		275	275	
	ACTUARY FEES		10,000		10,030		
	AUDIT FEES		37,055		36,540	37,670	
	GL # FOOTNOTE TOTAL		50,205		56,935	42,435	
01-0100-3-728000	TECHNICAL SERVICES	76	2,500	2,500	1,000	2,500	
	MISCELLANEOUS SERVICES		2,500		1,000	2,500	
01-0100-3-745000	SEC 125 ADMINISTRATIVE FEES	4,134	6,000	6,000	4,000	5,000	(17)
01-0100-3-746000	EMPLOYEE PROGRAMS	14,499	22,000	22,000	17,059	23,250	6
	FMLA TASC SOFTWARE		3,500		3,500	3,750	
	EMPLOYEE RECOGNITION		1,000		1,559	2,000	
	MISCELLANEOUS		4,000		2,000	4,000	
	WELLNESS INCENTIVES		8,500		7,500	8,500	
	EMPLOYEE TRAINING		5,000		2,500	5,000	
	GL # FOOTNOTE TOTAL		22,000		17,059	23,250	
CONTRACTUAL		197,006	295,705	295,705	244,477	253,185	(14)
UTILITIES							
01-0100-4-710000	TELEPHONE	4,196	4,500	4,500	4,500	5,000	11
UTILITIES		4,196	4,500	4,500	4,500	5,000	11
COMMODITIES							
01-0100-5-722000	POSTAGE	18,160	18,400	18,400	19,410	20,000	9
	MAILING 4 ISSUES OF VILLAGE VIEWS		8,000		8,461	9,000	
	GENERAL POSTAGE		8,000		8,000	8,000	
	POSTAGE METER RENTAL		2,400		2,949	3,000	
	GL # FOOTNOTE TOTAL		18,400		19,410	20,000	
01-0100-5-723000	OFFICE SUPPLIES	12,464	12,000	12,000	12,000	12,000	
	OFFICE SUPPLIES		12,000		12,000	12,000	
01-0100-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	11,857	14,525	14,525	14,545	17,245	19
	CPFO ENROLLMENT FEE					1,200	
	MISCELLANEOUS		600		600	600	
	BUDGET APPLICATION		425		445	445	
	DUES		6,500		6,500	7,000	
	TRAVEL AND CONFERENCES		7,000		7,000	8,000	
	GL # FOOTNOTE TOTAL		14,525		14,545	17,245	
01-0100-5-736000	CREDIT CARD FEES	5,927	7,000	7,000	5,840	6,020	(14)
01-0100-5-743000	PUBLICATION	6,931	14,500	14,500	7,262	8,500	(41)
	VILLAGE VIEWS DESIGN					4,000	
	MISCELLANEOUS		2,000		2,000	2,000	
	LEGAL NOTICES		2,500		2,462	2,500	
	VILLAGE CODE UPDATES		10,000		2,800		
	GL # FOOTNOTE TOTAL		14,500		7,262	8,500	
01-0100-5-744000	PRINTING	17,626	20,000	20,000	23,000	23,000	15
	VILLAGE VIEWS-4 ISSUES		18,000		21,000	21,000	
	MISC PRINTING		2,000		2,000	2,000	
	GL # FOOTNOTE TOTAL		20,000		23,000	23,000	
01-0100-5-788000	CASH UNDER	12			1		
01-0100-5-799000	MISCELLANEOUS	47,622	78,000	78,000	35,000	78,000	

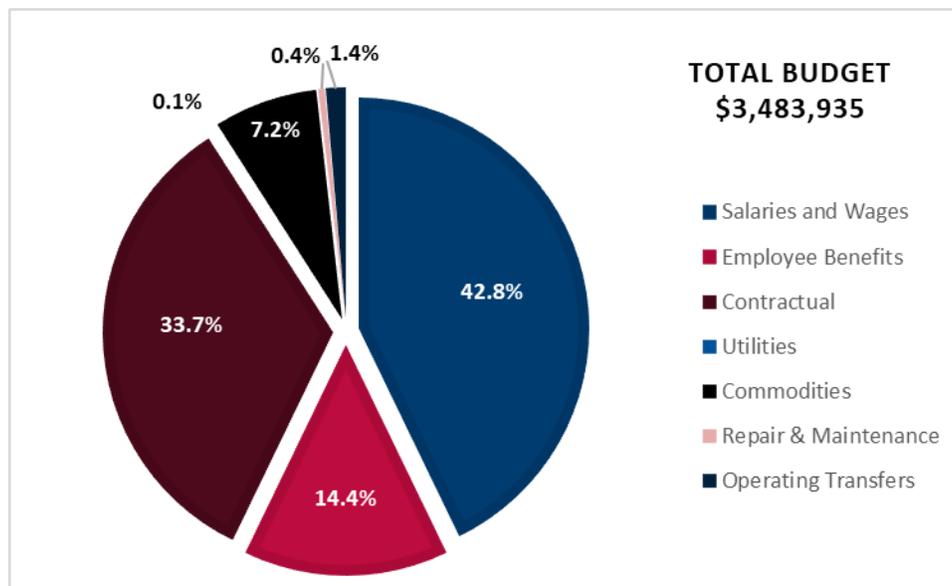


GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
	RECRUITMENT		2,000		2,000	2,000	
	CONTINGENCY		75,000		32,000	75,000	
	MISCELLANEOUS EXPENSES		1,000		1,000	1,000	
	GL # FOOTNOTE TOTAL		78,000		35,000	78,000	
COMMODITIES			120,599	164,425	117,058	164,765	0
CAPITAL							
01-0100-6-790000	CAPITAL OUTLAY		20,000	20,000	5,000	20,000	
	SECURITY ENHANCEMENTS					20,000	
	REPLACE VARIOUS WINDOWS		20,000		5,000		
	GL # FOOTNOTE TOTAL		20,000		5,000	20,000	
CAPITAL			0	20,000	20,000	5,000	20,000
REPAIRS & MAINTENANCE							
01-0100-7-713000	MAINTENANCE - COPY MACHINE	6,863	7,350	7,350	7,000	7,350	
01-0100-7-715000	MAINT - OTHER EQUIPMENT	949	1,100	1,100	550	600	(45)
	FOLDING MACHINE MAINTENANCE		600		300	600	
	SHELVING SYSTEM MAINTENANCE		500		250		
	GL # FOOTNOTE TOTAL		1,100		550	600	
REPAIRS & MAINTEN			7,812	8,450	8,450	7,550	7,950
TRANSFERS							
01-0100-8-789000	TECHNOLOGY EQUIP. & REPLACE	8,291	8,871	8,871	8,871	9,492	7
	TERF USER CHARGES (INCLUDES GIS)		8,871		8,871	9,492	
TRANSFERS			8,291	8,871	8,871	8,871	9,492
Total Department 0100: ADMINISTRATION/FINANCE			1,613,522	1,902,646	1,902,646	1,742,203	1,917,955
							1

BUDGET DETAIL

GENERAL FUND, COMMUNITY DEVELOPMENT

The Community Development Department is responsible for the multitude of aspects of private development in the Village. These include long term planning, zoning, economic development, aesthetics, property maintenance enforcement, plan review, construction inspection, and building occupancy for compliance with Village Codes and Ordinances. The Department is comprised of the Building, Planning and Economic Development Divisions.

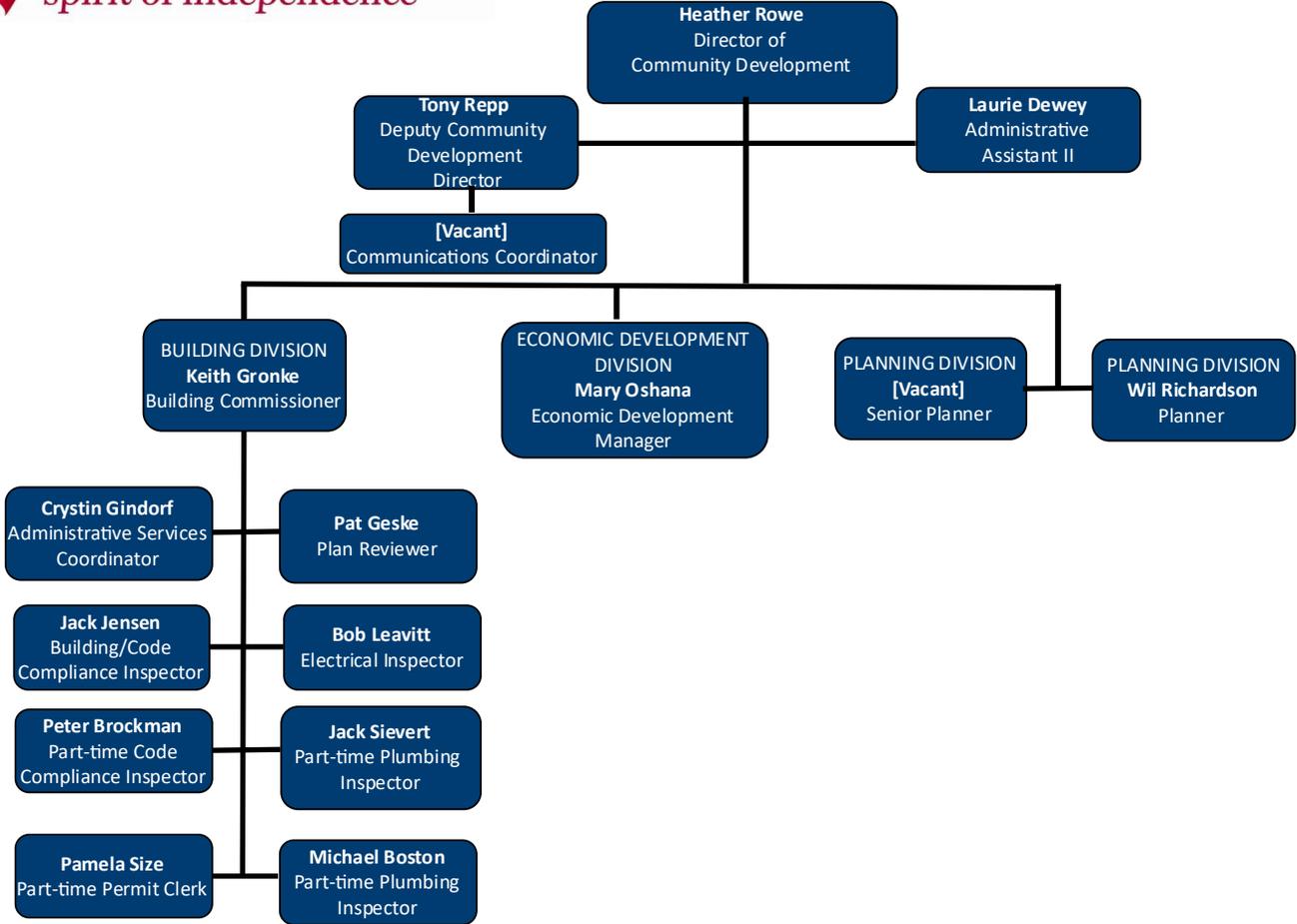


Community Development	Actual 2024-25	Amended Budget 2025-26		Projected 2025-26 B	Budget 2026-27 C	% Change	
		A				A to C	B to C
Salaries and Wages	1,165,064	1,421,922		1,398,000	1,491,679	4.9%	6.7%
Employee Benefits	379,056	481,111		481,486	500,354	4.0%	3.9%
Contractual	949,857	1,094,150		871,745	1,174,917	7.4%	34.8%
Utilities	2,584	2,695		2,686	2,730	1.3%	1.6%
Commodities	71,832	229,420		202,489	252,168	9.9%	24.5%
Repair & Maintenance	13,450	13,450		14,154	14,630	8.8%	3.4%
Operating Transfers	41,450	44,352		44,352	47,457	7.0%	7.0%
Total Department	\$ 2,623,293	\$ 3,287,100		\$ 3,014,912	\$ 3,483,935	6.0%	15.6%

Organizational Chart



COMMUNITY DEVELOPMENT FISCAL YEAR 2026-2027



Community Development Performance Measures and Statistics

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, Historic Preservation 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

	Actual 2023-24	Actual 2024-25	Projected 2025-26	Estimated 2026-27
<u>OUTPUT MEASURES</u>				
Number of Zoning Reviews	1,087	940	951	892
Number of Zoning Certificates Issued	823	741	763	736
Number of Staff Review of Appearance Proposals (Adopted May 2011)	N/A	21	36	29
Number of Staff Review of Appearance Proposals Approved	10	9	13	12
<u>EFFECTIVENESS MEASURES</u>				
Number of Appearance Review Commission, Plan Commission, and Zoning Board of Appeal Applications per Planner (2 Full-Time Employees)	49	41	44	42
Meetings Regarding Projects	204	185	164	147
Zoning Inspections	545	660	680	762
Contacts Regarding Potential New Businesses/Relocations, Etc.	197	285	250	280

BUILDING DIVISION

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

	Actual 2023-24	Actual 2024-25	Projected 2025-26	Estimated 2026-27
<i>Output Measures</i>				
Residential Const. Projects	1190	1213	1212	1250
Commercial Const. Projects	194	195	186	190
Sign Const. Permit Projects	57	45	54	55
Total Const. Projects	1441	1453	1452	1495
Total Bldg Permits Issued	3130	3102	2770	3150
Total Bldg Plan Reviews Performed	2278	1310	1263	1900
Total Bldg Inspections Performed	5290	5543	4932	5200
Elevator Use Permits Issued	189	190	190	192
Electrician Certification Permits Issued	554	576	580	600
Electrician Cert Exams Administered	52	108	87	90
Total Bldg Permit & Review Fees	\$2,353,257	\$1,354,162	\$1,193,963	\$1,600,000
<i>Efficiency Measures</i>				
Reviews ≤ 2 week goal	71%	75%	81%	80%
Average Inspections/Inspector	1763	1848	1644	1800
Average Reviews/Reviewer	2278	1310	1263	1900

REVIEW OF FISCAL YEAR 2025-26

COMMUNITY DEVELOPMENT DEPARTMENT BUDGET GOALS

Project	
1 (a)	<p>Improvement of Commercial Corridors - South Milwaukee Avenue Streetlights: The Village completed an RFQ process and a contract with the selected consultant, Civiltech, was approved by the Village Board in November 2025. Coordination of meetings and upcoming field inspections continue to occur with the consultant team. The project has been broken down into two (2) phases. Phase 1 includes site surveys, inspections and preparation of preliminary plans. Phase 2 includes detailed plans, evaluation of funding sources and permitting with IDOT based on the results of Phase 1 work.</p>
1 (b)	<p>Improvement of Commercial Corridors - Downtown Streetscape: An RFP for services is expected to be released prior to end of FY 25/26. Proposed study and consultant work is expected to continue into FY 26/27.</p>
2	<p>Historic Preservation: The Village received the official National Register of Historic Places letter of designation in May 2025 and a plaque was installed in Cook Park during a public unveiling ceremony. This designation was promoted through use of a press release and all Village communication tools. Staff reached out to property and business owners to provide information on preservation related financial resources and invited them to attend a virtual meeting with experts from the State of IL held in December 2025. This information is also available for reference on the Village website.</p>
3	<p>Building Code Update: The review is underway and is intended to be completed by the end of the fiscal year.</p>
4	<p>Electronic Review and Permitting: The Department has exceeded the target of electronic submittal and plan review of 60% of building permits and is operating near 70%.</p>
5	<p>Business & Tourism Promotional Support: Economic Development staff reviewed the Village’s various promotional materials and assessed together with newly acquired customer traffic data and has identified opportunities to modify approaches and use alternative resources. Implementation has begun on several programs, while others are built into the proposed budget for FY 26/27.</p>
6	<p>Various Zoning Amendments: The height and density amendments will likely see consideration by the Commission in the Spring following Board consideration of related development projects. Consideration on the balance of items is anticipated in FY 26/27, given required additional research and drafting.</p>

FISCAL YEAR 2026-27 COMMUNITY DEVELOPMENT BUDGET GOALS

Project	Target Completion	
1 (a)	<p>COMMERCIAL CORRIDOR IMPROVEMENTS - South Milwaukee Avenue: Complete preliminary design of streetlight enhancements that extend the use of decorative posts approximately from Park to Austin Avenue, evaluate funding opportunities, and develop phasing plan.</p>	<p>Phase 1 Q1 2026 5/31/2026</p>
1 (b)	<p>COMMERCIAL CORRIDOR IMPROVEMENTS - Downtown Streetscape: Complete the conceptual streetscape design work, inclusive of community discussions, Commission/Board review and concept approval, as well as analyze available construction funding sources. Develop a phasing and capital improvement plan for detailed design, engineering, surveying, bidding and construction to be included in the multi-year CIP plan.</p>	<p>Q4 2027 2/28/2027</p>
1 (c)	<p>COMMERCIAL CORRIDOR IMPROVEMENTS – District Identity Analysis & Development: Create district identities that align branding, placemaking, and programming with each corridor’s authentic character, supporting business attraction, retention, and increased visitation. This effort will begin with an analysis of existing visitor-facing assets and targeted focus groups with business stakeholders to establish a baseline and identify gaps across corridors. An implementation schedule will be created with certain efforts commencing in the second half of FY 26/27. Corridors of focus: A) South Milwaukee Ave., B) Peterson Rd., and C) downtown.</p>	<p>Q4 2027 1/31/2027</p>
2	<p>Property Maintenance Code Amendment Updates: The department will look to amend the property maintenance code related to board-up structures with the intent of improving upon the verbiage and allowing for more actionable enforcement (LMC Sec 6-342. IPMC 108.2.2).</p>	<p>Q1 2026 5/31/2026</p>
3	<p>Commercial Real Estate Engagement: Staff will plan and initiate a pilot developer and broker real estate round table engagement opportunity. This effort will provide open dialogue and information exchange, while maintaining consistent and proactive communication with key business leaders and real estate stakeholders.</p>	<p>Q3 2026 10/31/2026</p>
4	<p>Electronic Review and Permitting: The Department will continue to expand its use of electronic plan reviews. Building Division staff will encourage the submittal of all plans electronically to enable review processing for up to 80% of all building permits.</p>	<p>Q3 2026 11/30/2026</p>
5	<p>Increased Requirements on Storage and High-Pile Racking Systems: The Building Division will implement a checklist for the submittal requirements of High-Pile Racking Systems. As warehouses and distribution centers continue to become more commonplace, and the usage of racking systems continues to increase, this will aim to further address all safety concerns associated with High-Pile Racking Systems.</p>	<p>Q3 2026 12/31/2027</p>

6	<p>Zoning Code Amendments: The Department has identified various potential code improvements that would clarify and modernize development requirements (i.e. parking, accessory structures, etc.), these will be studied and proposed amendments drafted for consideration by the Plan Commission and Village Board. For ease of Commission discussion, staff anticipates bringing these forward in several separate groups.</p>	<p>Q3 2026 12/31/2027</p>
7	<p>Increase Business & Visitor Communications: Utilize a CRM (customer relationship management system) to craft and deliver both general and targeted email outreach to Libertyville businesses and visitors. This approach will promote local business events, highlight development activity, and strengthen points of connection across the community. Through market segmentation, messaging can be tailored to different audiences, improving engagement and nurturing repeat visitation and long-range business retention as the business community is aware of the local investments.</p>	<p>Q4 2027 3/31/2027</p>
8	<p>Department Records Initiatives: With the completion of an extensive hard copy file organization effort in anticipation of the 2025 office relocation, the staff will focus on digitization of records. Building staff will continue to digitize recently submitted/completed building permit records as they are saved and closed to eliminate hard copy creation. Several document scanning projects are prepared for completion in FY 26/27. Community Development staff will also make progress in digitizing the Village’s address files, which contain permit histories and other valuable information.</p>	<p>Q4 2027 4/30/2027</p>



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
DEPT 0301 - PLANNING DIVISION							
SALARIES & WAGES							
01-0301-1-701000	SALARIES - ADMINISTRATIVE STAF	499,353	611,670	611,670	625,000	629,074	3
SALARIES & WAGES		499,353	611,670	611,670	625,000	629,074	3
EMPLOYEE BENEFITS							
01-0301-2-720000	INSURANCE	84,188	104,886	104,886	104,886	112,545	7
01-0301-2-793000	EMPLOYER CONTRIBUTION IMRF	52,545	67,178	67,178	69,000	65,595	(2)
01-0301-2-794000	EMP CONTRIBUTION FICA/MEDICARE	36,794	47,852	47,852	49,000	47,771	(0)
EMPLOYEE BENEFITS		173,527	219,916	219,916	222,886	225,911	3
CONTRACTUAL							
01-0301-3-721000	INTERGOVMTAL RISK MGMT AGENCY	3,204	5,500	5,500	6,048	6,250	14
01-0301-3-728000	CONSULTING SERVICES	719	6,000	6,000	4,500	6,000	
	PUBLIC MEETING MINUTES		6,000		4,500	6,000	
01-0301-3-742000	COPY MACHINE LEASE	3,746	5,000	5,000	5,450	5,150	3
	PRINTING AND PHOTOCOPYING		750		650	750	
	ADDITIONAL COPIES		1,600		800	1,600	
	PLANNING COPIER LEASE		2,650		4,000	2,800	
	GL # FOOTNOTE TOTAL		5,000		5,450	5,150	
CONTRACTUAL		7,669	16,500	16,500	15,998	17,400	5
UTILITIES							
01-0301-4-710000	TELEPHONE	1,292	1,365	1,365	1,343	1,365	
	TELEPHONE		1,365		1,343	1,365	
UTILITIES		1,292	1,365	1,365	1,343	1,365	0
COMMODITIES							
01-0301-5-706000	MATERIALS AND SUPPLIES	3,244	4,400	4,400	4,640	5,260	20
	CABLE SERVICES				240	760	
	MATERIALS AND SUPPLIES		4,400		4,400	4,500	
	GL # FOOTNOTE TOTAL		4,400		4,640	5,260	
01-0301-5-722000	POSTAGE	811	1,500	1,500	1,200	1,500	
	POSTAGE		1,500		1,200	1,500	
01-0301-5-726000	TRAVEL, TRAIN, SUBSCRIPT, DUES	3,315	8,700	8,700	8,055	12,415	43
	TUITION REIMBURSEMENT					3,000	
	NATIONAL TRUST FOR HISTORIC PRES MEMBERSHIP					315	
	NEWSPAPER SUBSCRIPTION					400	
	AICP/APA MEMBERSHIP		3,195		2,800	3,195	
	PLANNING AND COMMISSION MEMBER LOCAL						
	TRAINING		500		250	500	
	AICP REQUIRED TRAINING		3,005		3,005	3,005	
	APA CONFERENCE		2,000		2,000	2,000	
	GL # FOOTNOTE TOTAL		8,700		8,055	12,415	
01-0301-5-799000	MISCELLANEOUS	55	500	500	500	77,937	15,487
	PNC LEASE - 1/3					72,437	
	MOVING COST					5,000	
	MISCELLANEOUS		500		500	500	
	GL # FOOTNOTE TOTAL		500		500	77,937	
COMMODITIES		7,425	15,100	15,100	14,395	97,112	543
TRANSFERS							
01-0301-8-789000	TECHNOLOGY EQUIP. & REPLACE	41,450	44,352	44,352	44,352	47,457	7
	TERF USER CHARGES (INCLUDES GIS)		44,352		44,352	47,457	
TRANSFERS		41,450	44,352	44,352	44,352	47,457	7
Total Department 0301: PLANNING		730,716	908,903	908,903	923,974	1,018,319	12



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
DEPT 0302 - BUILDING SERVICES							
SALARIES & WAGES							
01-0302-1-701000	SALARIES - FULL TIME	573,317	686,826	686,826	650,000	707,304	3
SALARIES & WAGES		573,317	686,826	686,826	650,000	707,304	3
EMPLOYEE BENEFITS							
01-0302-2-720000	INSURANCE	71,909	97,846	97,846	91,000	94,992	(3)
01-0302-2-793000	EMPLOYER CONTRIBUTION IMRF	54,388	68,154	68,154	65,000	68,106	(0)
01-0302-2-794000	EMP CONTRIBUTION FICA/MEDICARE	42,597	52,542	52,542	50,000	54,109	3
EMPLOYEE BENEFITS		168,894	218,542	218,542	206,000	217,207	(1)
CONTRACTUAL							
01-0302-3-721000	INTERGOVMTAL RISK MGMT AGENCY	6,197	9,000	9,000	9,897	9,900	10
01-0302-3-728000	TECHNICAL SERVICES	11,944	16,500	16,500	12,000	93,937	469
	PNC LEASE - 1/3					72,437	
	MOVING COST					5,000	
	ELEVATOR INSPECTION (187 ELEV X 1 ANNUAL INSP) (REIMBURSABLE)		12,500		11,000	12,500	
	MISC BLDG REVIEW & RE/INSPECTION SERVICES (REIMBURSABLE)		4,000		1,000	4,000	
	GL # FOOTNOTE TOTAL		16,500		12,000	93,937	
CONTRACTUAL		18,141	25,500	25,500	21,897	103,837	307
UTILITIES							
01-0302-4-710000	TELEPHONE	1,292	1,330	1,330	1,343	1,365	3
	TELEPHONE		1,330		1,343	1,365	
UTILITIES		1,292	1,330	1,330	1,343	1,365	3
COMMODITIES							
01-0302-5-706000	MATERIALS AND SUPPLIES	1,796	3,000	3,000	3,140	4,560	52
	CABLE SERVICES				240	760	
	MATERIALS & SUPPLIES		500		400	500	
	PROTECTIVE GEAR, CLOTHING, BOOTS		2,500		2,500	3,300	
	GL # FOOTNOTE TOTAL		3,000		3,140	4,560	
01-0302-5-723000	OFFICE SUPPLIES	4,209	3,750	3,750	2,750	3,750	
	OFFICE SUPPLIES		1,350		1,350	1,350	
	COMPUTER SUPPLIES		100			100	
	COPIER PAPER		500		250	500	
	POSTAGE		1,800		1,150	1,800	
	GL # FOOTNOTE TOTAL		3,750		2,750	3,750	
01-0302-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	4,661	14,300	14,300	10,500	14,500	1
	TUITION REIMBURSEMENT		3,000			3,000	
	MEMBERSHIPS: ICC, NEIA, IPIA, NWBOCA, ABCI, BFCA, IACE, ALA, SBOC		1,200		1,200	1,200	
	PROFESSIONAL LICENSING, TRAINING, CONFERENCE		10,100		9,300	10,300	
	GL # FOOTNOTE TOTAL		14,300		10,500	14,500	
01-0302-5-729000	REIMBURSEABLE EXPENSES	39,886	77,500	169,875	152,500	107,500	(37)
	CODE ENFORCEMENT EXPENSES		25,000			25,000	
	WEEDS & TRASH REMOVAL		2,500		2,500	2,500	
	DEVELOPMENT BONDS		50,000		150,000	80,000	
	GL # FOOTNOTE TOTAL		77,500		152,500	107,500	
01-0302-5-736000	CREDIT CARD/BANK FEES	3,657	3,000	3,000	3,079	3,171	6
01-0302-5-743000	PRINTING AND PUBLICATION	434	3,120	3,120	2,300	3,200	3
	BUILDING DIVISION FORMS		500			500	
	PRINTER, TONER, & INK		800		800	900	
	CODE BOOKS & STANDARDS		1,820		1,500	1,800	
	GL # FOOTNOTE TOTAL		3,120		2,300	3,200	
01-0302-5-799000	MISCELLANEOUS		750	750	500	750	
	MISCELLANEOUS		750		500	750	
COMMODITIES		54,643	105,420	197,795	174,769	137,431	(31)
REPAIRS & MAINTENANCE							
01-0302-7-714000	MAINTENANCE VEHICLES	10,874	11,200	11,200	11,000	11,330	1
	3% ANNUALLY		11,200		11,000	11,330	
01-0302-7-715000	MAINTENANCE OTHER EQUIPMENT	2,207	2,250	2,250	3,154	3,300	47
	COPIER LEASE		2,250		3,154	3,300	
REPAIRS & MAINTENANCE		13,081	13,450	13,450	14,154	14,630	9
Total Department 0302: BUILDING SERVICES		829,368	1,051,068	1,143,443	1,068,163	1,181,774	3



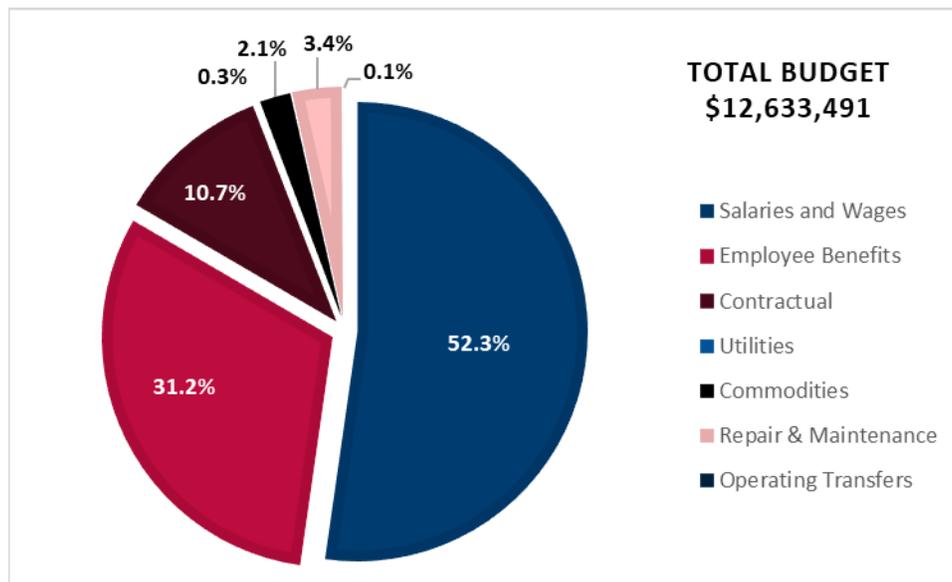
GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY ORIGINAL BUDGET	BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
DEPT 0303 - ECONOMIC DEVELOPMENT							
SALARIES & WAGES							
01-0303-1-701000	SALARIES-FULL TIME	92,394	123,426	123,426	123,000	155,301	26
SALARIES & WAGES		92,394	123,426	123,426	123,000	155,301	26
EMPLOYEE BENEFITS							
01-0303-2-720000	INSURANCE	20,138	19,461	19,461	29,600	31,226	60
01-0303-2-793000	EMPLOYER CONTRIBUTION-IMRF	9,763	13,750	13,750	14,000	14,129	3
01-0303-2-794000	EMPLOYER CONTRIBUTION-FICA	6,734	9,442	9,442	9,000	11,881	26
EMPLOYEE BENEFITS		36,635	42,653	42,653	52,600	57,236	34
CONTRACTUAL							
01-0303-3-728000	TECHNICAL SERVICE	5,512	6,450	6,450	6,450	6,880	7
	BUSINESS E-NEWS PLATFORM					180	
	WEB FEES & ASSISTANCE (DOMAIN FEES, ETC)				150	150	
	DESIGN SERVICES (CONTRACT, GRAPHICS, FONTS, SOFTWARE, ETC)		750		600	650	
	COMMERCIAL REAL ESTATE DATA		5,700		5,700	5,900	
	GL # FOOTNOTE TOTAL		6,450		6,450	6,880	
01-0303-3-729000	ECONOMIC DEVELOPMNT INCENTIVES	917,182	1,035,000	1,035,000	817,000	1,035,000	
	HAPPY HYUNDAI		180,000		160,000	180,000	
	GENERAL INCENTIVES		200,000		75,000	260,000	
	MCGRATH ACURA		130,000		140,000	150,000	
	NAPLETON CADILLAC		15,000		12,000	15,000	
	GREGORY INFINITI		10,000			10,000	
	NAPLETON MAZDA		90,000		65,000	90,000	
	LINCOLN BUSINESS DISTRICT		70,000		65,000		
	LIBERTY AUTO PLAZA/KIA BUSINESS DISTRICT		330,000		280,000	330,000	
	NAPLETON FORD		10,000		20,000		
	GL # FOOTNOTE TOTAL		1,035,000		817,000	1,035,000	
01-0303-3-741000	PROMOTION & ACTIVITIES	1,353	10,700	10,700	10,400	11,800	10
	PROMOTIONAL REAL ESTATE EVENTS					750	
	BUSINESS EXCELLENCE		1,000		2,800	1,000	
	PROFESSIONAL COMMUNICATIONS ASSISTANCE		5,500		5,500	5,500	
	RETAIL PROMOTION (MOC) EFFORTS		2,500		400	3,500	
	BUSINESS ATTRACTION PROMOTIONS		500		500	500	
	LOCAL BUSINESS PROMOTION		1,200		1,200	550	
	GL # FOOTNOTE TOTAL		10,700		10,400	11,800	
CONTRACTUAL		924,047	1,052,150	1,052,150	833,850	1,053,680	0
COMMODITIES							
01-0303-5-706000	MATERIALS & SUPPLIES	1,037	750	750	950	950	27
	EDC MEETING SUPPLY				800	800	
	OTHER				150	150	
	GL # FOOTNOTE TOTAL				950	950	
01-0303-5-722000	POSTAGE	16	850	850	200	850	
	GENERAL		200		200	200	
	ALL BUSINESS MAILING		650			650	
	GL # FOOTNOTE TOTAL		850		200	850	
01-0303-5-726000	TRAVEL, TRAINING, SUBS & DUES	8,711	13,925	13,925	11,175	14,625	5
	ILLINOIS RESTAURANT ASSOCIATION MEMBERSHIP				1,200	1,200	
	BUSINESS ORGANIZATION ATTENDANCE		425		425	425	
	ASSOC OF INDUSTRIAL REAL ESTATE BROKERS (AIRE)		300			300	
	MANAGEMENT CERTIFICATION-TUITION						
	REIMBURSEMENT		3,000		1,500	3,000	
	AICP/APA MEMBERSHIP STAFF		560			300	
	NATIONAL HISTORIC TRUST		250				
	LOCAL TRAINING		400		400	400	
	LAKE COUNTY PARTNERS		4,850		4,850	5,000	
	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) - STAFF MEMBERSHIP AND LOCAL PROGRAMS		1,000		600	1,000	
	NATIONAL RETAILERS CONFERENCE		2,800		2,000	2,800	
	LAI		340		200	200	
	GL # FOOTNOTE TOTAL		13,925		11,175	14,625	
01-0303-5-743000	PRINTING & PUBLICATION		1,000	1,000	1,000	1,200	20
	FABRIC EVENT BACKDROP				500	800	
	ED BROCHURE, RIBBON CUTTING RIBBON, BANNERS, ETC		1,000		500	400	
	GL # FOOTNOTE TOTAL		1,000		1,000	1,200	
COMMODITIES		9,764	16,525	16,525	13,325	17,625	7
Total Department 0303: ECONOMIC DEVELOPMENT		1,062,840	1,234,754	1,234,754	1,022,775	1,283,842	4

BUDGET DETAIL

GENERAL FUND, FIRE DEPARTMENT

The Libertyville Fire Department is a municipal fire department operating under the Illinois Compiled Statutes. The Department also provides all services under contract, to the Libertyville Fire Protection District.

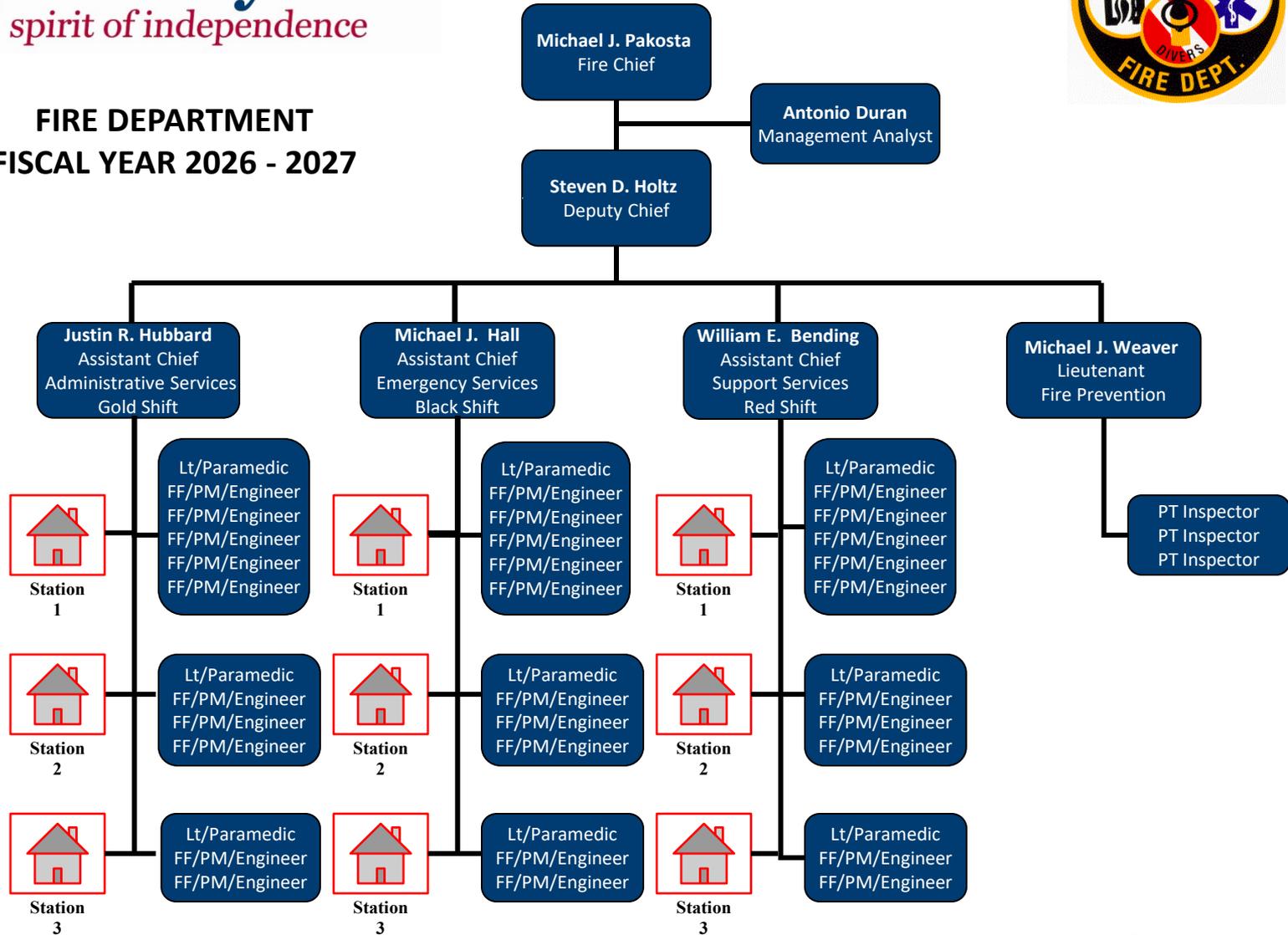
The department provides fire, paramedic, special rescue, hazardous materials, dive rescue, public education, and fire code enforcement services to the residents of the Village of Libertyville and the Libertyville Fire Protection District. These services are provided from three fire stations, one of which is owned by the Fire Protection District. Firefighting personnel are certified as firefighters and are also licensed as paramedics.



Fire Department	Actual 2024-25	Amended Budget 2025-26 A	Projections 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Salaries and Wages	6,050,892	6,226,284	6,280,000	6,601,599	6.0%	5.1%
Employee Benefits	2,865,894	3,099,980	3,095,213	3,937,028	27.0%	27.2%
Contractual	1,118,550	1,209,632	1,249,307	1,354,575	12.0%	8.4%
Utilities	33,931	31,500	30,200	32,300	2.5%	7.0%
Commodities	232,034	265,110	251,100	267,710	1.0%	6.6%
Repair & Maintenance	437,813	417,051	428,220	430,787	3.3%	0.6%
Operating Transfers	8,291	8,871	8,871	9,492	7.0%	7.0%
Total Department	\$ 10,747,405	\$ 11,258,428	\$ 11,342,911	\$ 12,633,491	12.2%	11.4%



FIRE DEPARTMENT FISCAL YEAR 2026 - 2027



Performance Measures 2025



	2021	2022	2023	2024	2025
Total Calls for Service	4,453	4,837	5,270	5,438	5,790
Fire Calls	1,117	964	1,657	1,551	1,814
Rescue Calls	2,835	3,345	3,613	3,887	3,976
Calls Occurring Concurrently	32%	32%	35%	38%	40%
Fire Safety Inspections	1,876	1,977	2,757	2,969	3,419
Public Education Classes	15	53	53	59	67
Chester Engagements					35
Block Parties Attended	13	31	27	27	33
Child Car Seats Installed	145	100	84	44	55
Plan Reviews:					
Village	247	333	229	328	255
District	110	116	98	100	74
Number of Contacts through Public Education Events	14,374	15,526	9,953	15,839	21,622

Summary Statistics 2025



Type of Call		2021	2022	2023*	2024	2025	2024-25 Change
Fire	Village	646	626	836	809	947	17.1%
	District	297	259	680	742	867	16.8%
Rescue	Village	1,802	2,092	2,554	2,591	2,800	8.1%
	District	982	1,191	1,200	1,296	1,176	-9.3%
Total				5270	5438	5790	6.5%
All	Knollwood (46K)	82	73	73	78	82	5.1%
	Knollwood (42K)			41	60	81	35.0%
Tollway	District	71	73	74	106	104	-1.9%
Mutual Aid Received		298	320	143	134	133	-0.7%
Mutual Aid Given				353	352	352	0.0%
Total Village Calls		3747					
Total District Calls		2043					

* New RMS in 2023 resulting in more accurate statistics

REVIEW OF FISCAL YEAR 2025-26 FIRE DEPARTMENT BUDGET GOALS

	Project
1	<p>Successfully Transition the Fire Department’s Dispatch Operations to Glenview Dispatch: In quarter two of FY 2025, emergency communications and dispatch services were successfully transferred to the Glenview Public Safety Dispatch Center.</p>
2	<p>Revise the Village’s All-Hazards Emergency Operations Plan: The Fire Department has scheduled a review of the updated Village’s All-Hazards Emergency Operations Plan (EOP) with all Village Department Heads and their designees. The revised EOP will be reviewed by the Lake County Emergency Management Agency and ultimately be approved by the Village Board.</p>
3	<p>Complete a Comprehensive Emergency Operations Center Training: The Fire Department has scheduled an Emergency Operations Center (EOC) training with all Village Department Heads and their designees. This training will take place in the first week of April 2026.</p>
4	<p>Research, Develop, and Implement a Public Safety Citizen’s Academy: The Police, Fire and Public Works Departments successfully implemented the first PSCA class in the Fall of 2025. Staff will evaluate the outcomes to ensure the training meets its objectives and make necessary adjustments for future classes.</p>

FISCAL YEAR 2026-27 FIRE DEPARTMENT BUDGET GOALS

Project	Target Completion	
1	<p>Implement a Community Risk Reduction Program: A Community Risk Reduction (CRR) program is one of the most effective ways a fire department can prevent emergencies, improve safety, and strengthen community trust. Examples of areas to address include providing education on importance of working smoke alarms, slips-trips-falls reduction, and reducing cooking fires through safety. Rather than only reacting to incidents, CRR focuses on identifying and reducing the risks that cause them in the first place. Working with the EMS Committee, the Fire Department will develop a CRR program, which will transform the department from reaction-based to prevention-focused without sacrificing emergency response readiness.</p>	Q3 2027 1/1/2027
2	<p>Update Department Policies: Updating fire department policies is critically important for safety, effectiveness, legality, and organizational credibility. Fire service operations evolve constantly, and policies must keep pace. Due to the number of policies adopted by the department, many have not been updated to keep them current. This goal is to ensure all department polices get reviewed and are updated.</p>	Q4 2027 4/30/2027
3	<p>Review and Update Department Automatic Aid Agreements: Automatic aid agreements (ARA) are mutual arrangements between fire departments to provide assistance across jurisdictional boundaries during emergencies, ensuring the nearest available resources respond quickly. These agreements can be formalized and are designed to enhance public safety and resource efficiency in emergency situations. Due to the recent initiative to consolidate dispatch services over the past several years, many of the existing ARA's the department has with surrounding municipalities need to be updated. These updates will ensure prompt and efficient responses across jurisdictional lines continue to take place.</p>	Q4 2027 4/30/2027
3	<p>Implement a Community Risk Reduction Program: A Community Risk Reduction (CRR) program is one of the most effective ways a fire department can prevent emergencies, improve safety, and strengthen community trust. Examples of areas to address include providing education on importance of working smoke alarms, slips-trips-falls reduction, and reducing cooking fires through safety. Rather than only reacting to incidents, CRR focuses on identifying and reducing the risks that cause them in the first place. Working with the EMS Committee, the Fire Department will develop a CRR program, which will transform the department from reaction-based to prevention-focused without sacrificing emergency response readiness.</p>	Q3 2027 1/1/2027



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
DEPT 0601 - FIRE-ADMINISTRATION							
SALARIES & WAGES							
01-0601-1-701000	SALARIES-UNIFORMED FULL-TIME	295,713	306,013	306,013	311,000	319,216	4
01-0601-1-704000	SALARIES-CIVILIAN	74,867	78,576	78,576	80,000	81,250	3
SALARIES & WAGES		370,580	384,589	384,589	391,000	400,466	4
EMPLOYEE BENEFITS							
01-0601-2-793000	EMPLOYER CONTRIBUTION IMRF	7,967	8,753	8,753	9,000	8,951	2
01-0601-2-794000	EMP CONTRIBUTION FICA/MEDICARE	9,623	10,448	10,448	10,500	10,944	5
EMPLOYEE BENEFITS		17,590	19,201	19,201	19,500	19,895	4
CONTRACTUAL							
01-0601-3-742000	COPY MACHINE LEASE	2,253	2,100	2,100	2,150	2,300	10
	LEASE OF COLOR PHOTO COPIER		2,100		2,150	2,300	
CONTRACTUAL		2,253	2,100	2,100	2,150	2,300	10
UTILITIES							
01-0601-4-710000	TELEPHONE	10,367	9,500	9,500	9,300	9,300	(2)
UTILITIES		10,367	9,500	9,500	9,300	9,300	(2)
COMMODITIES							
01-0601-5-722000	POSTAGE	161	500	500	350	400	(20)
	POSTAGE MACHINE VH		200		150	200	
	GENERAL DEPARTMENT POSTAGE		300		200	200	
	GL # FOOTNOTE TOTAL		500		350	400	
01-0601-5-723000	OFFICE SUPPLIES	1,511	2,500	2,500	2,000	2,500	
	COPY PAPER		1,000		1,000	1,000	
	OFFICE SUPPLIES		1,500		1,000	1,500	
	GL # FOOTNOTE TOTAL		2,500		2,000	2,500	
01-0601-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	5,171	6,750	6,750	6,000	6,500	(4)
	DAILY HERALD SUBSCRIPTION		2,650		2,500	2,500	
	PROFESSIONAL DEVELOPMENT FOR MANAGEMENT ANALYST		300		300	300	
	DUES-LAKE COUNTY FIRE CHIEF & DEPUTY CHIEF		450		450	450	
	DUES-ILLINOIS FIRE CHIEFS		550		500	500	
	DUES-INTERNATIONAL ASSOCIATION OF FIRE CHIEFS		400		500	500	
	DUES-METROPOLITAN FIRE CHIEFS		400		250	250	
	TRAINING		2,000		1,500	2,000	
	GL # FOOTNOTE TOTAL		6,750		6,000	6,500	
01-0601-5-799000	MISCELLANEOUS	537	500	500	500	600	20
COMMODITIES		7,380	10,250	10,250	8,850	10,000	(2)
CAPITAL							
01-0601-6-790000	CAPITAL OUTLAY	29,736	14,500	14,500	9,000		(100)
	STATION 2 LANDSCAPE		12,000		9,000		
	STATION 2 WINDOW CAULKING		2,500				
	GL # FOOTNOTE TOTAL		14,500		9,000		
CAPITAL		29,736	14,500	14,500	9,000	0	(100)
TRANSFERS							
01-0601-8-789000	TECHNOLOGY EQUIP. & REPLACE	8,291	8,871	8,871	8,871	9,492	7
	TERF USER CHARGES (INCLUDES GIS)		8,871		8,871	9,492	
TRANSFERS		8,291	8,871	8,871	8,871	9,492	7
Total Department 0601: FIRE -ADMINISTRATION		446,197	449,011	449,011	448,671	451,453	1



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
DEPT 0602 - FIRE PREVENTION							
SALARIES & WAGES							
01-0602-1-701000	SALARIES-UNIFORMED FULL-TIME	152,652	156,445	156,445	155,000	161,501	3
01-0602-1-704000	SALARIES-CIVILIAN	55,863	109,556	109,556	82,000	114,411	4
SALARIES & WAGES		208,515	266,001	266,001	237,000	275,912	4
EMPLOYEE BENEFITS							
01-0602-2-793000	EMPLOYER CONTRIBUTION IMRF	3,840	5,291	5,291	4,400	5,437	3
01-0602-2-794000	EMP CONTRIBUTION FICA/MEDICARE	6,366	8,501	8,501	8,500	11,368	34
EMPLOYEE BENEFITS		10,206	13,792	13,792	12,900	16,805	22
CONTRACTUAL							
01-0602-3-705000	CONTRACTUAL SERVICES	1,522	2,000	2,000	1,600	1,800	(10)
	INSPECTION TABLETS DATA PLANS		2,000		1,600	1,800	
CONTRACTUAL		1,522	2,000	2,000	1,600	1,800	(10)
COMMODITIES							
01-0602-5-724000	PUBLIC EDUCATION	4,131	4,100	4,100	3,600	4,100	
	FIRE PREVENTION SUPPLIES		500		500	500	
	PUBLIC EDUCATION MATERIALS		1,000		1,000	1,000	
	OPEN HOUSE ITEMS		1,500		1,500	1,500	
	SCHOOL HANDOUTS		600		600	600	
	CAMERA REPAIRS AND SUPPLIES					500	
	MISCELLANEOUS		500				
	GL # FOOTNOTE TOTAL		4,100		3,600	4,100	
01-0602-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,973	9,200	9,200	9,000	9,500	3
	CANINE CARE - CHESTER		2,500		3,000	3,000	
	PUBLIC FIRE AND LIFE SAFETY EDUCATOR		500		500	500	
	INSPECTOR CONTINUING EDUCATION		1,500		1,500	1,500	
	DUES		1,350		1,350	1,350	
	PUBLICATIONS		1,000		1,000	1,500	
	SCHOOLS AND CONFERENCES		1,000		1,000	1,000	
	LAKE COUNTY NIPET DUES		150		150	150	
	CAR SEAT TECH CERTIFICATIONS/TRAINING		1,200		500	500	
	GL # FOOTNOTE TOTAL		9,200		9,000	9,500	
COMMODITIES		7,104	13,300	13,300	12,600	13,600	2
REPAIRS & MAINTENANCE							
01-0602-7-715000	MAINTENANCE OTHER EQUIPMENT	292	500	500		500	
	PRINTER/ADMIN EQUIPMENT MAINTENANCE		500			500	
REPAIRS & MAINTENANCE		292	500	500	0	500	0
Total Department 0602: FIRE PREVENTION		227,639	295,593	295,593	264,100	308,617	4



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
DEPT 0603 - FIRE-EMERGENCY SERVICES							
SALARIES & WAGES							
01-0603-1-701000	SALARIES-UNIFORMED FULL-TIME	5,422,185	5,527,356	5,527,356	5,600,000	5,875,191	6
SALARIES & WAGES		5,422,185	5,527,356	5,527,356	5,600,000	5,875,191	6
EMPLOYEE BENEFITS							
01-0603-2-720000	INSURANCE	1,041,421	1,076,602	1,076,602	1,075,000	1,175,527	9
01-0603-2-787000	EMPLOYER CONTRIB-FIRE PENSION	1,718,212	1,906,012	1,906,012	1,906,012	2,633,886	38
	EMPLOYER CONTRIBUTION-REPLACEMENT TAX		10,000		10,000	10,000	
	FIRE PENSIONS - EMPLOYER CONTRIBUTION		1,896,012		1,896,012	2,623,886	
	GL # FOOTNOTE TOTAL		1,906,012		1,906,012	2,633,886	
01-0603-2-789000	PAID ON CALL PENSIONS	2,800	2,800	2,800	2,100	2,100	(25)
01-0603-2-794000	EMP CONTRIBUTION FICA/MEDICARE	74,980	80,872	80,872	79,000	88,090	9
EMPLOYEE BENEFITS		2,837,413	3,066,286	3,066,286	3,062,112	3,899,603	27
CONTRACTUAL							
01-0603-3-705000	CONTRACTUAL SERVICES	754,896	782,450	782,450	767,621	885,756	13
	USDD ANNUAL SERVICE					5,300	
	GEMT PAYMENT TO STATE OF ILLINOIS		610,000		519,483	540,000	
	ACTIVE 911 DISPATCH SUBSCRIPTION		800		1,000	1,000	
	E DISPATCH PAGING		650				
	CONTRACTUAL SERVICES (DISPATCH)		171,000		247,138	339,456	
	GL # FOOTNOTE TOTAL		782,450		767,621	885,756	
01-0603-3-721000	INTERGOVMTAL RISK MGMT AGENCY	105,623	160,000	160,000	200,000	200,000	25
01-0603-3-728000	TECHNICAL SERVICES	207,948	215,782	215,782	227,200	217,800	1
	MICU CELLPHONES SERVICE		2,200		2,200	2,200	
	COMCAST CABLE THREE STATIONS		1,500		1,700	1,700	
	GEMT COST REPORT		30,000		30,000	30,000	
	FIRE MANAGER SCHEDULING SOFTWARE		4,500		4,400	4,400	
	FIRE & POLICE COMMISSION TESTING FF		7,500		7,000	15,000	
	COMCAST INTERNET/ETHERNET		24,000		24,000		
	TEAM PHYSICALS		5,000		4,700	5,000	
	COLLECTION AGENCY		1,000		5,000	5,000	
	MEDICAL AMBULANCE BILLING SERVICE FEE		74,000		82,500	86,000	
	FIRE DISTRICT SHARE FROM RFPD CONTRACT		66,082		65,700	68,500	
	GL # FOOTNOTE TOTAL		215,782		227,200	217,800	
01-0603-3-730000	RENTAL & USER FEES	16,253	17,300	17,300	17,136	17,919	4
	MABAS CAPITAL		3,000		3,000	3,000	
	MABAS OPERATING		300		300	300	
	MABAS ASSESSMENT		500		422	435	
	LAKE COUNTY SRT DUES		6,500		6,414	6,884	
	PARAMEDIC CE FEES		7,000		7,000	7,300	
	GL # FOOTNOTE TOTAL		17,300		17,136	17,919	
CONTRACTUAL		1,084,720	1,175,532	1,175,532	1,211,957	1,321,475	12
COMMODITIES							
01-0603-5-707000	FIREFIGHTER SUPPLIES	27,122	36,700	36,700	35,000	49,800	36
	SPECIALIZED RESCUE TEAM SUPPLIES					18,800	
	HAZMAT MONITOR REPLACEMENT		5,200		3,000	3,000	
	CPR PROGRAM SUPPLIES		2,000		3,000	4,000	
	A - HAZMAT METER CALIBRATION		2,000		2,000	2,000	
	C - EMS SUPPLIES/REPAIRS		20,000		20,000	22,000	
	D - DIVERS		7,500		7,000		
	GL # FOOTNOTE TOTAL		36,700		35,000	49,800	
01-0603-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	64,843	73,360	73,360	72,950	69,600	(5)
	PARAMEDIC LICENSE RENEWAL FEES		410				
	COMPANY FIRE OFFICER TRAINING		1,800		1,800	3,840	
	ZOOM FOR BUSINESS		150		150		
	OUTSIDE INSTRUCTOR		7,700		7,700	5,000	
	MENTAL HEALTH/PEER SUPPORT PROGRAM		5,300		5,300	4,750	
	SRT TRAINING		9,730		9,730	8,910	
	FDIC FOR 1 FIREFIGHTER		1,800		1,800	1,800	
	FORMSTACK		450		450	450	
	BLUE CARD INCIDENT COMMAND TRAINING		4,465		4,465	2,155	
	FIREFIGHTER TRAINING		20,755		20,755	20,995	
	ELECTIVE TRAINING		15,000		15,000	15,000	
	TARGET SOLUTIONS TRAINING RECORDS MANAGEMENT		5,800		5,800	6,700	
	GL # FOOTNOTE TOTAL		73,360		72,950	69,600	
COMMODITIES		91,965	110,060	110,060	107,950	119,400	8
Total Department 0603: FIRE-EMERGENCY SERVICES		9,436,283	9,879,234	9,879,234	9,982,019	11,215,669	14



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
DEPT 0604 - FIRE-SUPPORT SERVICES							
SALARIES & WAGES							
01-0604-1-701000	SALARIES-UNIFORMED FULL-TIME	49,612	48,338	48,338	52,000	50,030	4
SALARIES & WAGES		49,612	48,338	48,338	52,000	50,030	4
EMPLOYEE BENEFITS							
01-0604-2-794000	EMP CONTRIBUTION FICA/MEDICARE	685	701	701	701	725	3
EMPLOYEE BENEFITS		685	701	701	701	725	3
CONTRACTUAL							
01-0604-3-705000	CONTRACTUAL SERVICES	30,055	30,000	30,000	33,600	29,000	(3)
	IMAGETREND RMS					4,500	
	ESO RECORDS MANAGEMENT		7,200		10,900		
	MDC WIRELESS/CRADLEPOINT		6,800		4,500	4,500	
	STARCOM SERVICE FEES		16,000		18,200	20,000	
	GL # FOOTNOTE TOTAL		30,000		33,600	29,000	
CONTRACTUAL		30,055	30,000	30,000	33,600	29,000	(3)
UTILITIES							
01-0604-4-709000	UTILITIES - STATION 3	23,564	22,000	22,000	20,900	23,000	5
	NORTH SHORE GAS		6,000		5,600	6,000	
	COM ED		14,000		13,300	15,000	
	LAKE COUNTY PUBLIC WORKS WATER		2,000		2,000	2,000	
	GL # FOOTNOTE TOTAL		22,000		20,900	23,000	
UTILITIES		23,564	22,000	22,000	20,900	23,000	5
COMMODITIES							
01-0604-5-706000	MATERIALS AND SUPPLIES	16,105	17,000	17,000	15,000	17,000	
	MATERIALS AND SUPPLIES		17,000		15,000	17,000	
01-0604-5-707000	FIREFIGHTER SUPPLIES	42,844	56,100	56,100	54,400	64,410	15
	FIRECATT HOSE TESTING SERVICE		7,500		7,000	8,000	
	FIREFIGHTER SUPPLIES		21,100		19,400	26,450	
	QUARTERMASTER / BUNKER GEAR		27,500		28,000	29,960	
	GL # FOOTNOTE TOTAL		56,100		54,400	64,410	
01-0604-5-752000	UNIFORMS	36,900	43,900	43,900	43,300	43,300	(1)
	HONOR GUARD		500		500	500	
	NEW HIRE UNIFORMS		4,500		4,380	5,840	
	PATCHES - BADGES		1,500		1,500	1,500	
	30 FP'S X \$700.00		21,000		21,000	21,000	
	9 LIEUTENANTS		6,300		6,300	6,300	
	3 ASSISTANT CHIEFS		2,100		2,100	2,100	
	1 LIEUTENANT FIRE MARSHAL		700		700	700	
	1 CHIEF		700		700	700	
	1 ANALYST		500		500	500	
	CLASS A UNIFORMS AND BADGES		4,400		2,000	2,000	
	FIRE PREVENTION BUREAU PART TIME		1,000		2,920	1,460	
	1 DEPUTY FIRE CHIEF		700		700	700	
	GL # FOOTNOTE TOTAL		43,900		43,300	43,300	
COMMODITIES		95,849	117,000	117,000	112,700	124,710	7
REPAIRS & MAINTENANCE							
01-0604-7-712000	MAINTENANCE BUILDINGS	60,240	29,900	29,900	43,844	34,050	14
	ELEVATOR REPAIRS				6,000	3,000	
	NEDERMAN EXHAUST SYSTEM MAINTENANCE				1,800	1,800	
	GENERATOR REPAIR				8,000	5,000	
	BACKFLOW ANNUAL TEST		750		750		
	HOIST INSPECTION		500		1,170	500	
	CARPET/TILE CLEANING STATION 1 & 2		1,000				
	PEST CONTROL		2,500		2,160	2,500	
	FIRE ALARM		1,250		1,250		
	FIRE EXTINGUISHER INSPECTIONS		1,000		1,200	1,500	
	STATION FURNISHINGS		1,000				
	GENERAL BUILDING MAINTENANCE		8,000		5,000	8,000	
	OVERHEAD DOORS		3,000		2,000	3,000	
	HVAC		5,000		8,000	5,000	
	SEPTIC STATION 3		750		750	750	
	ELEVATOR MAINTENANCE AGREEMENT		3,000		2,964	3,000	
	FIRE SPRINKLER SERVICE - ANNUAL		950		1,000		
	HOOD AND DUCT SYSTEM SERVICE TESTING		1,200		1,800		
	GL # FOOTNOTE TOTAL		29,900		43,844	34,050	
01-0604-7-713000	MAINTENANCE GROUNDS	8,796	8,250	8,250	7,275	7,659	(7)
	LAWN MOWING STATION 2		750		711	900	
	LAWN MOWING STATION 1		7,000		6,564	6,759	
	LANDSCAPING		500				
	GL # FOOTNOTE TOTAL		8,250		7,275	7,659	



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY ORIGINAL BUDGET	BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
01-0604-7-714000	MAINT MOTOR VEHICLE FEES	345,535	355,901	355,901	355,901	366,578	3
	FLEET MAINTENANCE		355,901		355,901	366,578	
01-0604-7-715000	MAINTENANCE OTHER EQUIPMENT	22,950	22,500	22,500	21,200	22,000	(2)
	CRADLEPOINT ROUTER AND ANTENNA FOR TWO AMBULANCES		3,000		3,000	3,000	
	KNOX VAULT KEY SECURE FOR TWO AMBULANCES		2,500		3,000	3,000	
	IPAD FOR MDC/CAD FOR TWO AMBULANCES		2,400		2,000	2,000	
	STATION ALERT MAINTENANCE ANNUAL		2,000				
	BREATHING AIR TESTING		4,500		4,500	4,500	
	SCBA MAINTENANCE		4,600		6,300	6,500	
	GROUND LADDER TESTING		1,500		900	1,000	
	SAW, HURST TOOLS		2,000		1,500	2,000	
	GL # FOOTNOTE TOTAL		22,500		21,200	22,000	
REPAIRS & MAINTENANCE		437,521	416,551	416,551	428,220	430,287	3
Total Department 0604: FIRE-SUPPORT SERVICES		637,286	634,590	634,590	648,121	657,752	4

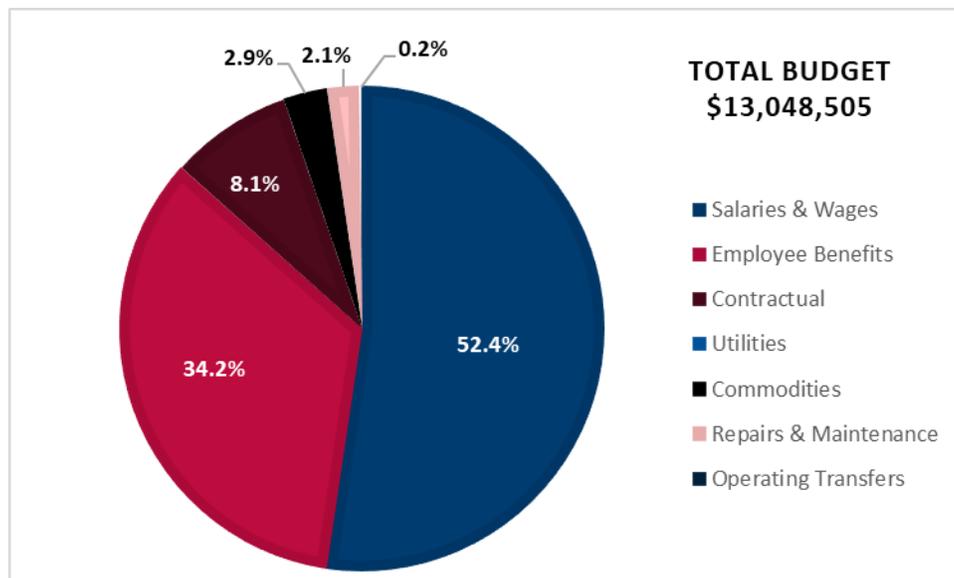
BUDGET DETAIL

GENERAL FUND, POLICE DEPARTMENT

The Libertyville Police Department is comprised of 49 sworn and non-sworn members who provide law enforcement services 24/7. The Police Department is divided into 2 divisions: Operations & Support Services.

The **Operations Division** consists of Patrol, Investigations, and Community Services. Patrol Officers are assigned to one of 3 shifts and respond to all calls for service, whether they are emergency or non-emergency. Officers hold many specialty positions including Evidence Technician, Bike Officer, Field Training Officer, Accident Investigator, and Juvenile Officer to name a few. The Investigations Unit consists of several investigators including one assigned full time to Libertyville High School and one assigned to the Illinois State Police Metropolitan Enforcement Group (MEG). The Community Services Unit is comprised of Public Service Officers who focus on parking and ordinance enforcement, animal complaints, and handling non-criminal calls for service.

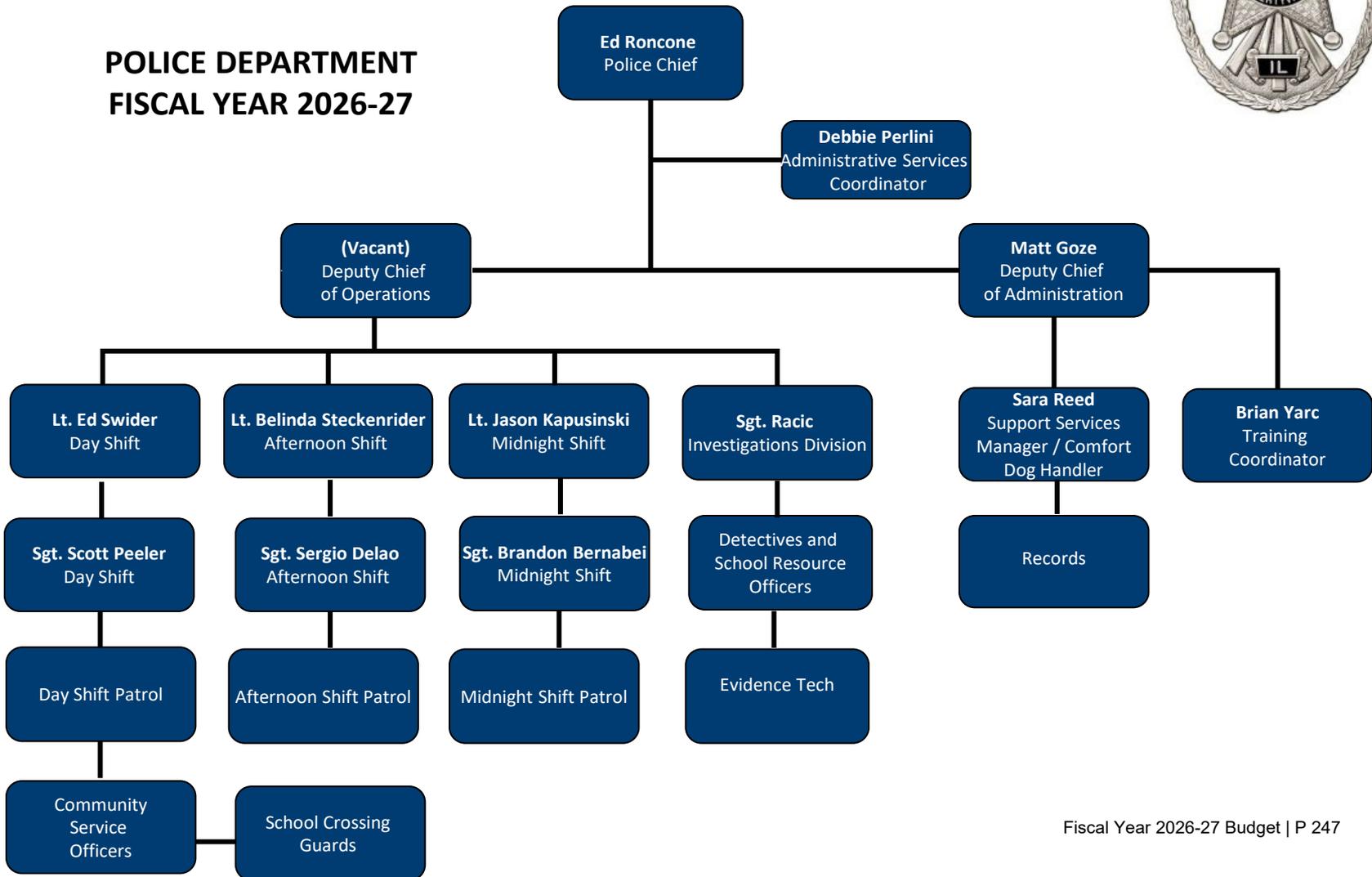
The **Support Services Division** encompasses the Records Unit and administrative functions including human resources, finance, and information technology. The division also manages department training, evidence & property, and the quartermaster system. The Records Unit processes all reports and citations, in addition to managing the Administrative Adjudication hearings and walk-in service requests.



Police Department	Actual 2024-25	Amended Budget	Projections	Budget	% Change	% Change
		2025-26 A	2025-26 B	2026-27 C	A to C	B to C
Salaries & Wages	5,916,837	6,457,116	6,417,396	6,831,474	5.8%	6.5%
Employee Benefits	3,303,042	3,543,251	3,500,232	4,467,229	26.1%	27.6%
Contractual	472,843	627,131	829,209	1,061,922	69.3%	28.1%
Utilities	1,292	1,300	1,342	1,350	3.8%	0.6%
Commodities	253,188	391,337	404,499	381,090	-2.6%	-5.8%
Repairs & Maintenance	243,931	269,216	264,115	275,470	2.3%	4.3%
Operating Transfers	26,177	28,009	28,009	29,970	7.0%	7.0%
Total Department	\$ 10,217,310	\$ 11,317,360	\$ 11,444,802	\$ 13,048,505	15.3%	14.0%



POLICE DEPARTMENT FISCAL YEAR 2026-27



Police Department Performance Statistics

January 1, 2025 - December 31, 2025



Category	2021	2022	2023	2024	2025
Police Calls for Service	34466	39100	33582	42388	35144
Alarm Responses	622	679	760	646	588
Cases Assigned & Cleared by Investigation	523	505	526	605	359
<i>Cases Assigned</i>	272	276	280	316	208
<i>Cases Cleared</i>	251	229	246	289	151
Traffic Accidents	689	698	733	786	796
<i>Accidents - Property Damage</i>	601	616	641	710	722
<i>Accidents - Personal Injury</i>	88	82	92	76	74
Traffic & Parking Enforcement	5153	5981	6144	8895	8011
<i>Parking Tickets Issued</i>	2294	2906	2886	2806	3483
<i>Traffic Tickets Issued</i>	2724	2871	2986	3884	3231
<i>Warning Tickets Issued</i>	135	204	272	2205	1297
Automated Red-Light Citations	2151	961	585	287	2470
<i>Route 45/Peterson Rd.*</i>	431	469	247	157	122
<i>Milwaukee Ave./Artaius Blvd.</i>	434	492	338	130	42
<i>Peterson Rd./Butterfield Rd.**</i>	1286	0	0	0	2306
Administrative Adjudication Hearings	10	12	12	12	12
<i>Automated Red-Light Citations</i>	38	14	11	0	7
<i>Parking Citations</i>	60	65	51	61	62
<i>Local Ordinance Citations</i>	4	13	22	3	79
<i>Building/Zoning Citations</i>	6	4	0	0	3
Traffic Enforcement Details	2042	2322	1237	2317	1388

Statistics Per Calendar Year

*Intersection under construction August 2024 – September 2025

**Pending IDOT installation – Camera reactivated in 2025

REVIEW OF FISCAL YEAR 2025-26 POLICE DEPARTMENT BUDGET GOALS

	Project
1	<p>Provide Succession Planning, Leadership Development, and Career Development: The Department continues to dedicate resources to succession planning and leadership development. During this fiscal year, Department supervisors received training in law enforcement liability, active shooter incident management, critical incident management, evidence management and frontline leadership training. Additionally, supervisors attended the following programs and conferences:</p> <ul style="list-style-type: none"> • One supervisor attended the Northwestern Center for Public Safety’s 3-week Executive Management Program. • One supervisor attended the Federal Bureau of Investigation (FBI) Law Enforcement Executive Development Association’s 1-week Executive Leadership Institute. • Two supervisors attended the International Association of Chief’s of Police (IACP) training conference.
2	<p>Update the Department’s Policy Manual: The Department remains committed to reviewing, implementing, and updating 25% of its policies on an annual basis. This goal will be completed by the target date of April 30, 2026.</p>
3	<p>Research, Develop, and Implement a Public Safety Citizen’s Academy: The Police, Fire and Public Works Departments successfully implemented the first PSCA class in the Fall of 2025. Staff will evaluate the outcomes to ensure the training meets its objectives and make necessary adjustments for future classes.</p>
4	<p>Successfully Transition the Fire Department’s Dispatch Operations to Glenview Dispatch: In quarter two of FY 2025, emergency communications and dispatch services were successfully transferred to the Glenview Public Safety Dispatch Center.</p>
5	<p>Construction of a New Police Facility: The Village has been working diligently to prepare for construction of a new police facility. Current efforts include planning for a temporary police operations facility, coordinating with key stakeholders to develop intergovernmental agreements for selected law enforcement functions, assessing and coordinating storage requirements, developing a logistics plan for transition to the temporary facility, and establishing a strategy to maintain a downtown police presence throughout the building construction period.</p> <p>Construction of a new building is projected to begin in quarter one of FY 2026. The transition to a temporary facility will occur concurrently with the start of construction and is also projected to be completed in quarter one of FY 2026.</p>

FISCAL YEAR 2026-27 POLICE DEPARTMENT BUDGET GOALS

	Project	Target Completion
1	<p>Construction of New Police Station: The Village anticipates commencing construction of a modern police facility to enhance public safety in Libertyville. The Police Department will work collaboratively with Village Administration and key stakeholders to provide oversight during the construction of a modern law enforcement facility that addresses current and future policing needs, facilitates the relocation of operations from the existing facility, and includes demolition of the current structure.</p>	Q3 2027 12/31/2027
2	<p>Provide Succession Planning, Leadership Development, and Career Development: The Department continues to focus on developing current leaders and succession planning to ensure the leadership team continues to meet a high level of professional standards. The Department will continue to identify and provide training and educational opportunities to prepare supervisors for the variety of leadership and management roles within the Department.</p>	Q4 2027 4/30/2027
3	<p>Update the Department’s Policy Manual: The Department remains committed to ensuring policies are current and aligned with legislative mandates, state statutes and best practices in policing. During FY 2026-2027, the Department will continue to partner with Lexipol to review, implement, and update 25% of Department policy.</p>	Q4 2027 4/30/2027



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
DEPT 0501 - POLICE ADMIN, COMMUNICATION & RECORDS							
SALARIES & WAGES							
01-0501-1-701000	SALARIES - UNIFORMED	483,718	500,945	500,945	495,000	511,240	2
01-0501-1-702000	SALARIES - CIVILIAN	272,998	329,153	329,153	300,000	344,608	5
SALARIES & WAGES		756,716	830,098	830,098	795,000	855,848	3
EMPLOYEE BENEFITS							
01-0501-2-720000	INSURANCE	920,943	953,516	953,516	900,000	1,022,228	7
01-0501-2-747000	UNEMPLOYMENT BENEFITS	4,045			13,250		
01-0501-2-793000	EMPLOYER CONTRIBUTION IMRF	26,808	34,247	34,247	31,000	34,928	2
01-0501-2-794000	EMP CONTRIBUTION FICA/MEDICARE	26,773	32,408	32,408	29,000	33,776	4
EMPLOYEE BENEFITS		978,569	1,020,171	1,020,171	973,250	1,090,932	7
CONTRACTUAL							
01-0501-3-705000	CONTRACTUAL SERVICES	307,354	369,724	369,724	543,147	669,528	81
	REDACTION SOFTWARE		11,900		11,500	11,900	
	SCHEDULING SOFTWARE		7,100		7,100	7,100	
	DISPATCH CONTRACT		257,100		363,353	509,184	
	MDC WIRELESS		10,600		10,600	10,600	
	STARCOM		30,444		30,444	34,164	
	SECURE SHREDDING SERVICE		4,000		4,000	4,000	
	AUTOMATED RED LIGHT ENFORCEMENT		36,000		107,570	80,000	
	REMEDATION CLEAN UP SERVICES		3,000		3,000	3,000	
	APPRAISALS & EXPERT SERVICES		500		500	500	
	COLLECTIONS REMITTANCE		8,500		4,500	8,500	
	SUBPOENA FEES		580		580	580	
	GL # FOOTNOTE TOTAL		369,724		543,147	669,528	
01-0501-3-721000	INTERGOVMTAL RISK MGMT AGENCY	73,933	145,000	145,000	180,402	159,500	10
01-0501-3-728000	TECHNICAL SERVICES	27,183	40,000	40,000	35,600	41,700	4
	WELLNESS PROGRAM		11,500		11,500	13,500	
	BACKGROUND SERVICES		3,000		1,500	1,500	
	ENTRY LEVEL TESTING		3,000		2,500	3,000	
	PROMOTIONAL TESTING		2,500			2,500	
	MEDICAL EVALUATIONS		6,000		5,500	6,600	
	VACCINATIONS		500		500	500	
	POLYGRAPH EXAMS		2,500		2,500	2,500	
	PSYCHOLOGICAL EXAMS		6,000		6,600	6,600	
	NIPAS MEDICAL EVALUATIONS		2,000		2,000	2,000	
	LEAD SCREENING - FIREARMS INSTRUCTORS		1,200		1,200	1,200	
	HEARING EXAMS		1,800		1,800	1,800	
	GL # FOOTNOTE TOTAL		40,000		35,600	41,700	
01-0501-3-742000	COPY MACHINE LEASE	2,190	2,318	2,318	1,880	2,000	(14)
	COPY MACHINE LEASE		2,318		1,880	2,000	
CONTRACTUAL		410,660	557,042	557,042	761,029	872,728	57
UTILITIES							
01-0501-4-710000	TELEPHONE	1,292	1,300	1,300	1,342	1,350	4
UTILITIES		1,292	1,300	1,300	1,342	1,350	4
COMMODITIES							
01-0501-5-706000	MATERIALS AND SUPPLIES	7,478	14,850	14,850	14,300	14,800	(0)
	TWO PART AUTHENTICATOR		3,600		3,600	3,600	
	ANNIVERSARY/RETIREE PLAQUE		1,000		1,000	1,000	
	SUPPLIES & MAINTENANCE		2,250		2,250	2,500	
	CLEANING SUPPLIES		500		500	500	
	LOCK-UP SUPPLIES		600		600	1,000	
	PRISONER MEALS		1,500		1,500	1,500	
	FIRE EXTINGUISHER MAINTENANCE		850		850		
	KITCHEN & MEETING SUPPLIES		1,000		1,000	1,200	
	AWARDS AND COMMENDATIONS		3,000		3,000	3,500	
	ERGONOMIC STAND UP RISER		550				
	GL # FOOTNOTE TOTAL		14,850		14,300	14,800	
01-0501-5-722000	POSTAGE	2,747	2,000	2,000	1,568	2,000	
01-0501-5-723000	OFFICE SUPPLIES	11,258	11,500	11,500	11,500	12,000	4
	OFFICE SUPPLIES		11,500		11,500	12,000	
01-0501-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	28,539	31,255	31,255	31,255	35,455	13
	COURT SMART (3 YR SUBSCRIPTION)		2,580		2,580	2,580	
	RECORDS TRAINING		2,500		2,500	3,000	
	IACPNET		875		875	875	
	LEXIPOL		5,700		5,700	6,000	
	CONFERENCE & TRAVEL		5,000		5,000	5,000	
	PROFESSIONAL DUES & SUBSCRIPTIONS		4,000		4,000	4,500	
	COMMAND TRAINING		10,600		10,600	13,500	
	GL # FOOTNOTE TOTAL		31,255		31,255	35,455	
01-0501-5-736000	CREDIT CARD FEES	1,437	1,500	1,500	1,075	1,250	(17)



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
01-0501-5-743000	PRINTING AND PUBLICATIONS	6,514	11,950	11,950	10,950	12,750	7
	TICKETS AND CITATIONS		2,500		2,500	2,800	
	CRASH REPORT PRINTER SUPPLIES		1,200		1,200	1,200	
	EMPLOYMENT ADVERTISING		1,900		1,900	1,900	
	DEPARTMENT FORMS		1,500		1,500	1,500	
	LEGAL UPDATES		500		500	500	
	ILCS CHARGING WEBSITE		600		600	600	
	COMPLIANCE DOCUMENTATION		750		750	750	
	BUSINESS CARDS/STATIONARY		2,000		2,000	2,500	
	BI-ANNUAL FIELD GUIDES		1,000			1,000	
	GL # FOOTNOTE TOTAL		11,950		10,950	12,750	
01-0501-5-752000	UNIFORMS	3,583	4,500	4,500	4,500	5,000	11
	UNIFORMS				4,500	5,000	
01-0501-5-799000	MISCELLANEOUS	724	1,000	1,000	31,000	1,000	
	MISCELLANEOUS EXPENSES		1,000		31,000	1,000	
COMMODITIES		62,280	78,555	78,555	106,148	84,255	7
REPAIRS & MAINTENANCE							
01-0501-7-715000	MAINTENANCE OTHER EQUIPMENT	6,480	14,750	14,750	14,250	16,250	10
	CAD ARCHIVING ACCESS FEE					3,000	
	PORTABLE RADIO REPLACEMENT ACCESSORIES					1,000	
	UPS MAINTENANCE		500		500	500	
	MDC MAINTENANCE		1,000		1,000	1,000	
	RADIO PROGRAMMING (MOBILE & PORTABLE)		5,500		5,000	3,000	
	DATA LINK (ETHERNET)		6,000		6,000	6,000	
	MISCELLANEOUS EQUIPMENT MAINTENANCE		1,750		1,750	1,750	
	GL # FOOTNOTE TOTAL		14,750		14,250	16,250	
REPAIRS & MAINTENANCE		6,480	14,750	14,750	14,250	16,250	10
TRANSFERS							
01-0501-8-789000	TECHNOLOGY EQUIP. & REPLACE	26,177	28,009	28,009	28,009	29,970	7
	TERF USER CHARGES (INCLUDES GIS)		28,009		28,009	29,970	
TRANSFERS		26,177	28,009	28,009	28,009	29,970	7
Total Department 0501: POLICE ADMIN, COMMUNICATION & RECORDS		2,242,174	2,529,925	2,529,925	2,679,028	2,951,333	17



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY ORIGINAL BUDGET	BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
DEPT 0502 - POLICE PATROL							
SALARIES & WAGES							
01-0502-1-701000	SALARIES - UNIFORMED	4,142,151	4,472,396	4,472,396	4,472,396	4,818,479	8
SALARIES & WAGES		4,142,151	4,472,396	4,472,396	4,472,396	4,818,479	8
EMPLOYEE BENEFITS							
01-0502-2-786000	EMPLOYER CONTRIB-POL PENSION	2,221,992	2,405,223	2,405,223	2,412,183	3,257,723	35
01-0502-2-793000	EMPLOYER CONTRIBUTION IMRF	5,813	6,394	6,394	7,000	6,570	3
01-0502-2-794000	EMP CONTRIBUTION FICA/MEDICARE	62,340	68,988	68,988	65,000	69,852	1
EMPLOYEE BENEFITS		2,290,145	2,480,605	2,480,605	2,484,183	3,334,145	34
CONTRACTUAL							
01-0502-3-705000	CONTRACTUAL SERVICES	5,950	8,500	8,500	8,500	127,688	1,402
	AXON TECHNOLOGY					118,688	
	LCSD AUXILIARY DEPUTIES (TRAFFIC DETAILS)		1,500		1,500	2,000	
	TOWING SERVICES		7,000		7,000	7,000	
	GL # FOOTNOTE TOTAL		8,500		8,500	127,688	
01-0502-3-730000	EQUIPMENT RENTAL AND USER FEES	9,505	11,420	11,420	11,420	11,420	
	CRIMESTOPPERS CONTRIBUTION		500		500	500	
	NIPAS EST		5,400		5,400	5,400	
	NIPAS MOBILE FIELD FORCE		1,630		1,630	1,630	
	NIPAS MUTUAL AID		400		400	400	
	LAKE COUNTY MAJOR CRIME TASK FORCE		2,750		2,750	2,750	
	ILEAS		240		240	240	
	MAJOR CRASH ASSISTANCE TEAM		500		500	500	
	GL # FOOTNOTE TOTAL		11,420		11,420	11,420	
CONTRACTUAL		15,455	19,920	19,920	19,920	139,108	598
COMMODITIES							
01-0502-5-706000	MATERIALS AND SUPPLIES	29,185	41,950	41,950	40,450	40,500	(3)
	HONOR GUARD MAINTENANCE & SUPPLIES					1,000	
	REPLACEMENT DUTY AMMUNITION		6,800		6,800	3,400	
	DRONE MAINTENANCE AND SUPPLIES		1,250		1,250	2,000	
	BICYCLE MAINTENANCE AND SUPPLIES		1,000		1,000	1,200	
	SPECIAL EVENT MATERIALS AND SUPPLIES		750		750	750	
	IN-SERVICE TRAINING MISC SUPPLIES AND EQUIPMENT		1,000		1,000	1,500	
	REPLACEMENT RIFLE BULLET TRAP BLOCKS		1,200		1,200	1,200	
	LETHAL AMMUNITION/TRAINING		10,000		10,000	10,000	
	LESS LETHAL AMMUNITION		3,000		3,000	3,000	
	WEAPONS MAINTENANCE		5,000		5,000	5,000	
	SQUAD CAR SUPPLIES		2,500		2,500	2,500	
	RANGE SUPPLIES		1,500		1,500	2,000	
	MISCELLANEOUS		1,500		1,500	1,500	
	HEAVY DUTY OFFICE CHAIRS		1,500				
	GAYLORD BOXES & DISPOSAL FOR FIRING RANGE		4,200		4,200	4,200	
	FIRST AID BAGS FOR SQUADS		750		750	1,250	
	GL # FOOTNOTE TOTAL		41,950		40,450	40,500	
01-0502-5-720000	DUI EQUIPMENT	10,601	15,500	15,500	15,500	20,000	29
	FLOCK SAFETY		10,500		10,500	15,000	
	DUI TRAINING		1,500		1,500	1,500	
	DUI ENFORCEMENT SUPPLIES		3,500		3,500	3,500	
	GL # FOOTNOTE TOTAL		15,500		15,500	20,000	
01-0502-5-720001	DRUG EXPENSES	1,215	2,500	2,500	2,500	2,500	
	DRUG TESTING SUPPLIES		1,000		1,000	1,000	
	DRUG RECOGNITION EXPERT (DRE) TRAINING		1,500		1,500	1,500	
	GL # FOOTNOTE TOTAL		2,500		2,500	2,500	
01-0502-5-720002	GENERAL SEIZURE	3,449				760	
01-0502-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	45,933	68,990	68,990	66,690	62,985	(9)
	HONOR GUARD TRAINING & EVENTS					3,000	
	FRONTLINE SOFTWARE (PROFESSIONAL STANDARDS/TRAINING TRACKER)		7,750		7,750	8,050	
	BASIC RECRUIT TRAINING (NEW RECRUITS)		36,300		34,000	24,900	
	ANNUAL IN-SERVICE TRAINING		8,000		8,000	8,000	
	NEMRT MEMBERSHIP		4,940		4,940	5,035	
	T.I. SYSTEM MAINTENANCE		1,500		1,500	1,500	
	MISCELLANEOUS TRAINING		8,000		8,000	10,000	
	LESS LETHAL TRAINING AMMUNITION		2,500		2,500	2,500	
	GL # FOOTNOTE TOTAL		68,990		66,690	62,985	
01-0502-5-752000	UNIFORMS	19,986	90,000	90,000	89,000	88,250	(2)
	UNIFORM PATCH REPLACEMENT					7,500	
	TASK FORCE UNIFORMS		2,000		2,000	2,000	
	UNIFORMS- INITIAL UNIFORMS NEW OFFICER		22,000		22,000	15,000	
	BALLISTIC HELMET REPLACEMENT		2,500		1,500	1,000	
	UNIFORM / QUARTERMASTER		30,000		30,000	31,500	
	BODY ARMOR (GRANT REIMBURSES 50%)		25,500		25,500	23,250	
	NIPAS UNIFORMS - EST		2,100		2,100	2,100	



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
	BICYCLE UNIFORMS	2,400		2,400	2,400		
	NIPAS UNIFORMS - MFF	1,000		1,000	1,000		
	DRESS UNIFORMS/HONOR GUARD	2,500		2,500	2,500		
	GL # FOOTNOTE TOTAL	90,000		89,000	88,250		
01-0502-5-799000	MISCELLANEOUS	166	250	250	250		
COMMODITIES		110,535	219,190	219,190	215,150	214,485	(2)
CAPITAL							
01-0502-6-790000	CAPITAL OUTLAY	50,909	41,250	47,592	38,301	32,700	(31)
	COMBATIVE RESTRAINT SYSTEMS (2)					3,200	
	REPLACEMENT BICYCLES -2 E-BIKES		9,750		9,799		
	REPLACEMENT PATROL RIFLES & ACCESSORIES		15,000		17,160	15,000	
	MISC PD BUILDING MAINTENANCE		10,000		5,000		
	DRONE ACQUISITION					8,000	
	BALLISTIC SHIELD REPLACEMENT		6,500		6,342	6,500	
	GL # FOOTNOTE TOTAL		41,250		38,301	32,700	
CAPITAL		50,909	41,250	47,592	38,301	32,700	(31)
REPAIRS & MAINTENANCE							
01-0502-7-714000	MAINT MOTOR VEHICLE FEES	225,064	231,816	231,816	231,816	238,770	3
	3% ANNUAL INCREASE		231,816		231,816	238,770	
01-0502-7-715000	MAINTENANCE OTHER EQUIPMENT	12,387	22,650	22,650	18,049	20,450	(10)
	FLEET/BUILDING INSPECTION & FTO SOFTWARE		5,650		5,650	5,950	
	EQUIPMENT & TOOL MAINTENANCE		6,000		5,000	6,000	
	RANGE MAINTENANCE		2,500		2,500	2,500	
	LIVESCAN SYSTEM MAINTENANCE		6,000		2,399	6,000	
	BUILDING CAMERA SYSTEM SOFTWARE MAINTENANCE		2,500		2,500		
	GL # FOOTNOTE TOTAL		22,650		18,049	20,450	
REPAIRS & MAINTENANCE		237,451	254,466	254,466	249,865	259,220	2
Total Department 0502: POLICE PATROL		6,846,646	7,487,827	7,494,169	7,479,815	8,798,137	17



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
DEPT 0503 - POLICE-INVESTIGATIONS							
Department: 0503 POLICE-INVESTIGATIONS							
SALARIES & WAGES							
01-0503-1-701000	SALARIES - UNIFORMED	881,881	977,687	977,687	990,000	981,001	0
SALARIES & WAGES		881,881	977,687	977,687	990,000	981,001	0
EMPLOYEE BENEFITS							
01-0503-2-793000	EMPLOYER CONTRIBUTION IMRF	727	799	799	799	821	3
01-0503-2-794000	EMP CONTRIBUTION FICA/MEDICARE	12,799	14,621	14,621	15,000	14,694	1
EMPLOYEE BENEFITS		13,526	15,420	15,420	15,799	15,515	1
CONTRACTUAL							
01-0503-3-705000	CONTRACTUAL SERVICES	10,201	12,915	12,915	11,415	12,217	(5)
	BEAST INTERFACE TO COMMUNICATIONS CENTER		1,500				
	BIOHAZARD DISPOSAL FEE		450		450	600	
	INVESTIGATION BASED SOFTWARE		1,600		1,600	1,600	
	CRITICAL REACH/APBNET		605		605	650	
	CLEAR ONLINE		4,140		4,140	4,562	
	LEADS ONLINE		4,620		4,620	4,805	
	GL # FOOTNOTE TOTAL		12,915		11,415	12,217	
01-0503-3-756000	NORTHERN ILLINOIS CRIME LAB	36,040	36,054	36,054	36,045	36,869	2
	STATE'S ATTORNEY'S FORENSIC LAB ASSESSMENT		3,000		3,000	3,000	
	NIRCL ANNUAL MEMBERSHIP FEE		33,054		33,045	33,869	
	GL # FOOTNOTE TOTAL		36,054		36,045	36,869	
CONTRACTUAL		46,241	48,969	48,969	47,460	49,086	0
COMMODITIES							
01-0503-5-706000	MATERIALS AND SUPPLIES	5,411	11,850	11,850	11,250	12,450	5
	CRIME SCENE EQUIPMENT AND SUPPLIES		1,500		1,500	2,000	
	MISCELLANEOUS OFFICE EQUIPMENT AND SUPPLIES		1,000		1,000	1,000	
	EVIDENCE DRYER FILTER REPLACEMENT		1,000		1,000	1,200	
	REPLACEMENT CHAIRS		600				
	EVIDENCE EQUIPMENT AND SUPPLIES		4,000		4,000	4,500	
	BEAST SOFTWARE LICENSES/MAINTENANCE		3,750		3,750	3,750	
	GL # FOOTNOTE TOTAL		11,850		11,250	12,450	
01-0503-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	310	3,000	3,000	3,000	3,000	
01-0503-5-752000	UNIFORMS	4,997	6,400	6,400	6,400	6,400	
01-0503-5-799000	MISCELLANEOUS	1,000	1,000	1,000	500	1,000	
COMMODITIES		11,718	22,250	22,250	21,150	22,850	3
CAPITAL							
01-0503-6-790000	CAPITAL OUTLAY		1,800	1,800	1,800	1,800	
	DIGITAL CAMERA KIT		1,800		1,800	1,800	
CAPITAL		0	1,800	1,800	1,800	1,800	0
Total Department 0503: POLICE INVESTIGATIONS		953,366	1,066,126	1,066,126	1,076,209	1,070,252	0



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
DEPT 0504 - POLICE-COMMUNITY POLICING							
COMMODITIES							
01-0504-5-706000	MATERIALS AND SUPPLIES	11,878	15,750	15,750	15,750	18,000	14
	COMFORT DOG PROGRAM		2,500		2,500	3,000	
	COMMUNITY OUTREACH		7,250		7,250	8,500	
	PUBLIC EDUCATION MATERIALS & SUPPLIES		6,000		6,000	6,500	
	GL # FOOTNOTE TOTAL		15,750		15,750	18,000	
COMMODITIES		11,878	15,750	15,750	15,750	18,000	14
Total Department 0504: POLICE-COMMUNITY POLICING		11,878	15,750	15,750	15,750	18,000	14
Department: 0505							
SALARIES & WAGES							
01-0505-1-702000	SALARIES - CIVILIAN	136,089	176,935	176,935	160,000	176,146	(0)
SALARIES & WAGES		136,089	176,935	176,935	160,000	176,146	(0)
EMPLOYEE BENEFITS							
01-0505-2-793000	EMPLOYER CONTRIBUTION IMRF	10,413	13,519	13,519	14,000	13,162	(3)
01-0505-2-794000	EMP CONTRIBUTION FICA/MEDICARE	10,389	13,536	13,536	13,000	13,475	(0)
EMPLOYEE BENEFITS		20,802	27,055	27,055	27,000	26,637	(2)
CONTRACTUAL							
01-0505-3-751000	ANIMAL CARE	487	1,200	1,200	800	1,000	(17)
	ANIMAL CONTROL SERVICES		1,200		800	1,000	
CONTRACTUAL		487	1,200	1,200	800	1,000	(17)
COMMODITIES							
01-0505-5-706000	MATERIALS AND SUPPLIES	1,104	1,200	1,200	1,200	1,500	25
	MATERIALS AND SUPPLIES				1,200	1,500	
01-0505-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	932	1,000	1,000	1,000	1,500	50
01-0505-5-752000	UNIFORMS	3,832	4,000	4,000	4,000	4,000	
	CSO UNIFORMS		3,000		3,000	3,000	
	CROSSING GUARD UNIFORMS		1,000		1,000	1,000	
	GL # FOOTNOTE TOTAL		4,000		4,000	4,000	
COMMODITIES		5,868	6,200	6,200	6,200	7,000	13
Total Department 0505: POLICE-COMMUNITY SERVICES		163,246	211,390	211,390	194,000	210,783	0

BUDGET DETAIL

GENERAL FUND, PUBLIC WORKS & PARKS

The Public Works Department is a fully accredited department by the American Public Works Association. Public Works is comprised of five operating divisions: Engineering, Fleet Services, Streets & Utilities, Wastewater Treatment Plant and Parks Maintenance.

Engineering and Administration

The Engineering division is responsible for recommending improvements, providing cost estimates, preparing plans and supervising the construction of public works projects to improve the Village infrastructure systems. Engineering also reviews plans for private development and inspection of construction is done to ensure acceptability by the Village.

Fleet Services

The Fleet Services Division manages the preventative maintenance of Village vehicles and equipment, maintains a parts inventory, drafts vehicle and equipment specifications and manages the Village's fueling system.

Parks Maintenance

The Parks Maintenance division provides maintenance and improvement services to the Village's 21 parks, which include 572 acres of land, and all of the community's 11,000 public trees. The Parks division provides a variety of services and facilities, including services for sports organizations, flower gardens, lakes, picnic areas, pavilions, playgrounds, sledding hill, ice skating rinks, and bike/walking paths.

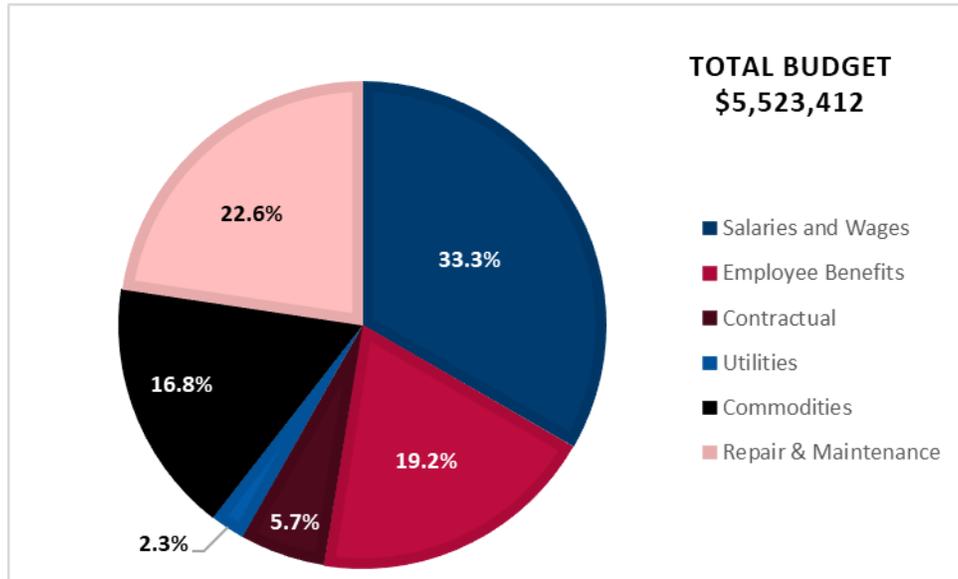
Streets and Utilities

The Streets & Utilities division is responsible for the Village's streets, general maintenance, sewers and water system. Streets and general maintenance are responsible for the maintenance and repair of Village pavement, sidewalks, parking lots, traffic signal system and streetlights. Streets & Utilities maintains the Village sanitary sewer and stormwater sewer systems. The division utilizes pump stations, storage tanks, purchased water and an extensive system of transmission and distribution lines to provide drinking water.

Wastewater Treatment Plant

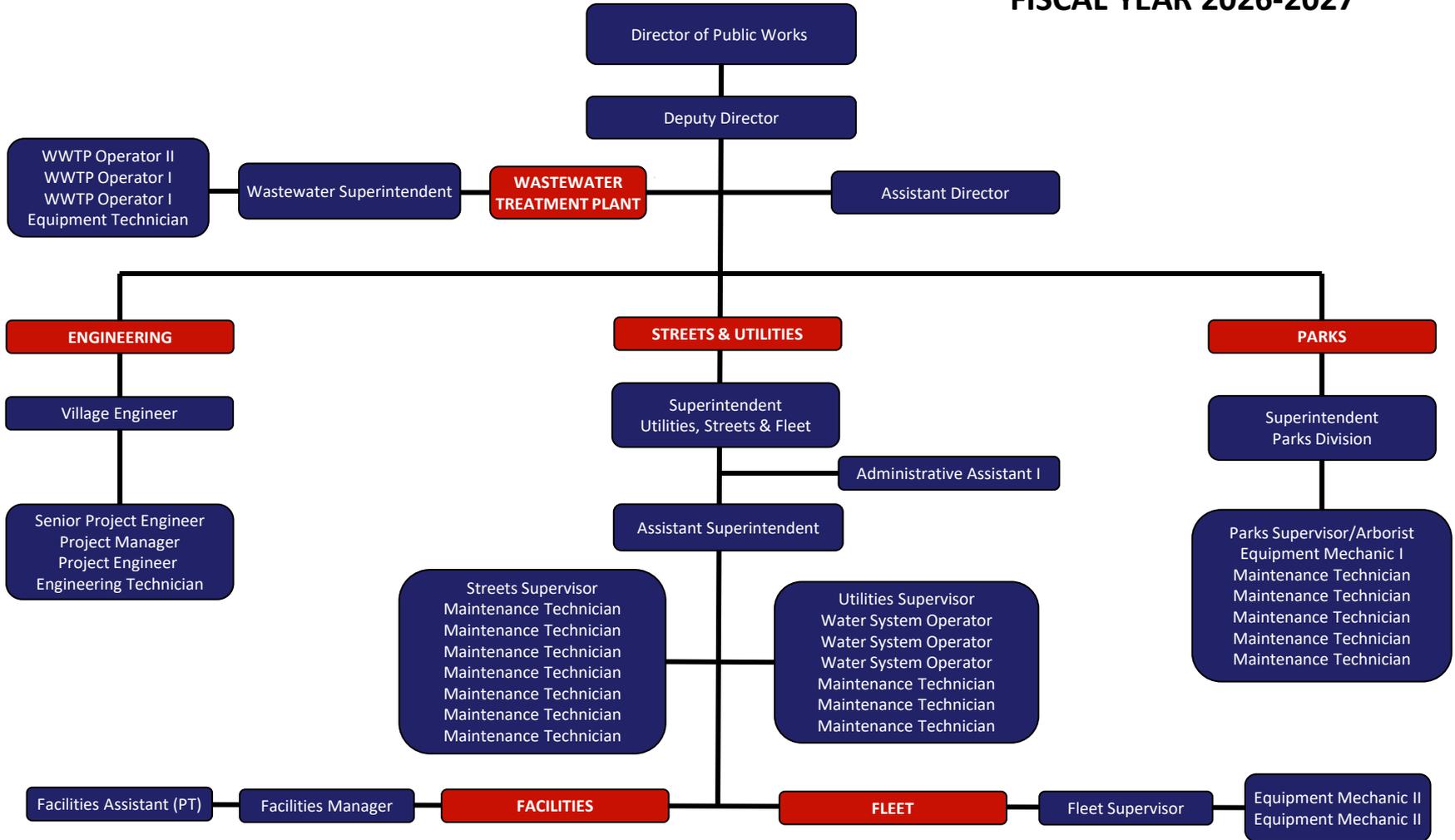
The Wastewater Treatment Plant provides treatment to impure water to produce high quality effluent prior to its discharge into the Des Plaines River. The division recommends improvements and equipment replacement and performs continuous lab testing to monitor plant effectiveness.

The table includes all divisions, excluding utilities (water/sewer) and wastewater treatment plant.



Public Works & Parks	Actual 2024-25	Amended Budget 2025-26 A	Projections 2025-26 B	Budget 2026-27 C	% Change	
					A to C	B to C
Salaries and Wages	1,623,026	1,751,495	1,802,272	1,840,741	5.1%	2.1%
Employee Benefits	874,655	940,267	980,007	1,061,244	12.9%	8.3%
Contractual	122,747	180,738	210,829	312,428	72.9%	48.2%
Utilities	144,320	128,150	128,327	128,660	0.4%	0.3%
Commodities	468,629	723,739	869,239	929,700	28.5%	7.0%
Repair & Maintenance	1,057,415	1,286,770	1,252,720	1,250,639	-2.8%	-0.2%
Total Department	\$ 4,290,792	\$ 5,011,159	\$ 5,243,394	\$ 5,523,412	10.2%	5.3%

PUBLIC WORKS FISCAL YEAR 2026-2027



ENGINEERING

The Engineering staff is responsible for recommending improvements, preparing cost estimates and plans, soliciting bids, and supervising the construction of public works projects in order to maintain and improve the Village's infrastructure systems. Staff also reviews public improvement plans for private developments and performs inspection of construction activities to ensure compliance to Village standards. In addition, staff coordinates and directs engineering consultants retained by the Village along with administering subdivision and watershed development codes. Staff maintains and updates utility atlases and project records, now through GIS, as well as providing recommendations on engineering related matters to residents, other Departments, and consultants.

Performance Data	Actual 2022-23	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
Number of Engineering Permits Issued	278	314	267	230	250
Number of Site Development Permits Issued	7	8	8	7	7
Number of Permit Inspections (Right-of-Way & Site Development)	509	527	570	450	500
<i>Effectiveness Measures</i>					
Capital Improvement Contracts	20*	24*	20	19	21
Contract Amounts	\$13,000,000*	\$13,230,000*	\$4,100,000	\$12,800,000*	\$8,300,000**
<i>Efficiency Measures</i>					
Public Improvements by Developers, Inspected Value	\$880,000	\$487,000	\$38,000	\$75,000	\$500,000
Review & Inspection Fees Collected	\$197,000	\$360,000	\$145,000	\$120,000	\$150,000
Number of Staff	5	5	5	5	5

* Includes stormwater capital construction projects.

** Includes federally funded transportation projects. Expenses listed only include 'local share'.



STREETS

The Streets function of the Streets & Utilities Division is responsible for the operation, inspection, maintenance and repair of the Village's pavement, sidewalk, parking lot and traffic signage systems in order to provide safe and quality service to the public in all these areas. The Division also monitors the maintenance of the streetlight system by private contractors; recommends improvements to the Village's infrastructure system, manages contractual streetsweeping operations and maintains accurate operation and maintenance records.

Performance Data	Actual 2022-23	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
Output Measures					
Streets & Alleys					
Resurfaced (miles)	2.3	5.2*	2.2	3.1*	2.3
Repaired (tons)	217	250	155	200	175
Road Patching (SY) (Contractual)	7,340	0**	10,050	3,550***	5,000
Sidewalk replaced (sf) (In-House)	12,844	11,157	3,243	10,000	12,000
Sidewalk replaced (sf) (Contractual)	18,820	16,333	14,616	15,000	15,000
Streets Signs (new & replaced)	279	368	482	450	450
Traffic Marking (l.f.) In-House	400	621	2,529	1,000	1,000
Traffic Marking (l.f.) Contractual	33,091	37,608	35,245	36,000	35,000
Miles of Streets (Streets & Alleys)	89	89	89	89	90
Effectiveness Measures					
Streetlights Maintained	2,385	2,385	2,468	2,468	2,468
Streetlights Replaced	12	13	9	10	10
Streetlight Cable Repairs	29	29	22	25	25
Streetlamps Replaced	415	400	440	291	300
Percentage of Street Lamps Replaced	17.40%	16.77%	17.83%	11.79%	12.16%
Efficiency Measures					
Number of Staff per Mile of Road Maintained	0.079	0.079	0.078	0.079	0.078

* Stormwater project resulted in added resurfacing limits

** Road patching funds were incorporated into Annual Road Resurfacing Program.

*** Concrete roadway patching instead of asphalt skip-patch



REFUSE & RECYCLING

This separate Budget Fund began with the 2009-10 fiscal year to account for the costs the Village incurs for recycling and trash removal. The Village instituted a \$1.00 per month/household recycling fee that is charged on refuse collection bills. This fee is remitted to the Village to defray costs of the membership fee of the Solid Waste Agency of Lake County (SWALCO) and for various other recycling initiatives Village wide.

Performance Data	Actual 2022-23	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
<i>Output Measures</i>					
Swept (miles) Village	713	1,243	1,237	1,250	1,250
Swept (miles) Contractual	760.5	704	720	720	820
Total	1,474	1,747	1,957	1,970	1,970
Material Removed					
Hoppers (each hopper = Est 5 cy)	502	550	560	560	560
Cubic Yards	2,950	2,750	2,875	2,875	2,875
<i>Effectiveness Measures</i>					
Number of Complete Sweeps (Contractual)	8	8	8	8	8
CBD Sweeps (Contractual)	9	4	4	6	6
CBD Sweeps (In -House)	32	30	30	30	30
<i>Efficiency Measures</i>					
Contractual Cost Per Sweep (Sweeping + Disposal)	\$12,096	\$12,460	\$13,773	\$14,255	\$14,753



SNOW & ICE

The snow removal and ice control (“Snow & Ice”) function for the Department is responsible for the plowing and salting (de-icing) of Village streets and parking lots for Village owned buildings during snow and ice conditions. This program accounts for the personnel costs, material (salt and calcium chloride) as well as maintenance and repair of snow/ice removal equipment.

Performance Data	Actual 2022-23	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
<i>Output Measures</i>					
Snowplowing Events	13	12	13	20	18
Salt Spread (tons)	1,374	960	1,057	2,000	1,800
Cost per Ton of Salt	\$79.27	\$83.23	\$84.90	\$89.15	\$93.60
<i>Effectiveness Measures</i>					
Regular Hours	323	275	320	375	350
Overtime Hours	667	479	409	725	700
Average Cost per Snow Event	\$11,559	\$9,416	\$10,018	\$11,000	\$11,500
Total Cost for Snow Season	\$150,264	\$112,992	\$130,234	\$220,000	\$207,000
Cost to Plow One Mile of Road per Event	\$129.88	\$111.00	\$117.86	\$190.16	\$178.92
<i>Efficiency Measures</i>					
Accumulation (inches)	23.12	18.40	18.35	40.00	35.00
No. of Snowplow Routes	11	11	11	11	11



PARKS MAINTENANCE

The Parks Maintenance staff provides operations and maintenance services to the Village’s 21 parks, which include 572 acres of land, and all of the community’s public trees. The Parks staff also provides a variety of services and facility support for sports organizations, a disc golf course, flower gardens, lakes, two swimming pools, picnic areas, pavilions, playgrounds, a sledding hill, ice skating rinks and bike/walking paths.

Performance Data	Actual 2022-23	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
<i>Output Measures:</i>					
Amount of Playground Mulch Applied (yds) Contractual	270	265	290	250	250
Tree Related Calls (Inspections & Permits)	398	312	349	338	300
Number of Trees Planted	166	209	222	241	185
Parkway & Village Trees Trimmed by Contractor	900	1,200	1,000	700	1,200
No. of Hazard trees removed: Village Staff	100	110	110	100	110
Contractual	80	90	90	90	100
	20	20	20	10	10
<i>Effectiveness Measures:</i>					
Number of Playground Inspections per Year	24	20	30	28	28
<i>Efficiency Measures:</i>					
Number of Parks Maintained	21	21	19	19	19
Acres of Land Maintained	386	386	324	324	324
Number of Events Supported by Parks Staff*				51	45
*Started tracking in 2025-26					



WATER

Since May 1992 the Village has received its potable water from the Central Lake County Joint Action Water Agency (CLCJAWA), which treats and supplies raw water from Lake Michigan for distribution to its 13 member communities, one of which is Libertyville. The Water Fund accounts for the revenue and expenses associated with providing potable water to Village residents. The water distribution function of the Public Works Department utilizes pump stations, storage tanks and an extensive system of transmission and distribution lines to provide potable water. In addition, water is provided for the use in fighting fires, irrigation, and processing for manufacturing. Four wells are also maintained to provide an emergency source of water in the event of a disruption in service from CLCJAWA. Staff also monitors and maintains records on the use of water and responds to loss of service, low water pressure and water usage questions.

Performance Data	Actual 2022-23	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
<i>Output Measures</i>					
Water Supplied (mgd)	2.1	2.1	2.1	2.1	2.1
Water Main Breaks	30	27	48	30	25
Service Calls	1,134	1,091	1,092	1,000	1,025
Meters Replaced	44	73	60	75	70
Large Meters Tested	13	7	10	10	10
Number of Meters Converted to Radio Read	310	189	300	300	1,500*
Utility Locates	3,578	3,535	3,395	3,800	3,500
<i>Effectiveness Measures</i>					
Water Main Replacements (LF)	2,550	2,020	1,330	3,780	3,850
New Water Main Installed (LF)	320	0	0	3,747	1,095
Number of Service Connections	8,010	8,010	8,010	8,092	8,099
<i>Efficiency Measures</i>					
Water Utility Accounts	7,700	7,725	7,754	7,775	7,800
Staff per # of Village Water Accounts	1:1,587	1:1,600	1:1,609	1:1,613	1:1,618
Water Rate per 1,000 gallons	\$2.99	\$3.08	\$3.18	\$3.50	\$3.85

* = Anticipate beginning two-year project to convert the remaining "plug-in" MXUs to radio reads.



SANITARY SEWER

The Sanitary Sewer Fund accounts for the income and expenses associated with providing sanitary sewer services to Village residents. The Streets & Utilities and Wastewater Treatment Plant Divisions of the Public Works Department are responsible for the sanitary sewer collection system and treatment, which includes scheduled inspections and proactive maintenance of the lift stations and cleaning of manholes and sewer mains. Typical services to Village residents include responding to inquiries regarding odors and sewer blockages.

Performance Data	Actual 2022-23	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
Output Measures					
Sewer Cleaned (LF)	26,452	73,500*	23,611	30,500	30,000
Manholes Inspected	670	772	552	575	580
Sewer Televised (miles)	2.3	11.4*	3.1	2.2	2.1
Effectiveness Measures					
Miles of Sanitary Sewer	95.4	95.4	95.4	96.2	96.3
Percentage of Sanitary Sewer Cleaned (mi.)	5.3%	14.6%*	4.7%	7.5%	5.9%
Sewer Blockages Reported by Customers	10	15	24	15	15
Sewer Blockages in Village Sewer Mains	4	5	4	5	5
Efficiency Measures					
Rate per 1,000 Gallons	\$7.00	\$7.35	\$7.72	\$8.49	\$9.34
No. of Staff per Mile of Sanitary Sewer	1:47.7	1:47.7	1:47.7	1:48.1	1:48.1

* FY 23/24 included full cleaning and TV inspections of all sewers within Basin 5



WASTEWATER TREATMENT

The Wastewater Treatment Plant (WWTP) staff are responsible to operate, inspect, maintain, and repair the Village’s wastewater treatment plant to ensure compliance with the IEPA’s NPDES Discharge 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 staff is also responsible for maintaining and operating 16 lift stations along with the Charles Brown Reservoir stormwater pumping station. The staff also recommends improvements and equipment replacements, performs continuous lab testing to monitor plant effectiveness and maintains required records for all activities and effluent parameters.

Performance Data	Actual 2022-23	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
<i>Output Measures</i>					
Wastewater Treated (Billion Gal/year)	1.5	1.5	1.5	1.5	1.5
Excess Flow MG	20	15	10	10	10
Work Orders Completed	1,375	1,375	1,400	1,400	1,425
Lift Station Maintenance (hours)	600	600	600	480	500
Design Average Daily Flow Million gal/day	4.00	4.00	4.00	4.00	4.00
<i>Effectiveness Measures</i>					
Annual dry tons of biosolids hauled to agricultural land (Jan-Dec Calendar year) per Sludge permit	425	425	450	450	450
Number of odor complaints	1	1	1	1	1
<i>Efficiency Measures</i>					
Number of staff per 1 million gallons of wastewater treated	1	1	1	1	1
Permitted Effluent Parameters:					
BOD5 (10 mg/l)	2.00	2.00	2.00	2.00	2.00
TSS (12 mg/l)	3.00	3.00	3.00	2.50	2.00
Ammonia Nitrogen:					
April-October (Avg. 1.5 mg/l)	0.60	0.50	0.30	0.20	0.20
November-February (Avg. 4.0 mg/l)	0.30	0.30	0.25	0.25	0.25
March (Avg. 2.4 mg/l)	0.35	0.35	0.30	0.20	0.20
Total Phosphorous (Monthly Permit avg. 1.00 mg/l)	0.98	0.90	0.95	0.95	0.95



FLEET SERVICES

The Fleet Services staff are responsible for the maintenance, repair and replacement of all Village vehicles and equipment. The Fleet staff also performs/manages preventative maintenance, tracks vehicle and equipment depreciation and life cycles, maintains parts inventory, arranges for specialized contractor work, and drafts vehicle and equipment purchase specifications. Staff also manages the IEPA Clean Fuel Fleet Program and the Village’s fueling system and produces fleet management reports.

Performance Data	Actual 2022-23	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
<i>Output Measures</i>					
Vehicles Replaced	9	12	8	7	8
Number of Jobs Scheduled	2,575	2,580	2,576	2,580	2,600
Non-Scheduled	241	240	255	260	275
Emergency	53	53	62	62	65
Snow & Ice	154	160	130	135	140
Total	3,032	3,045	3,031	3,044	3,088
<u>Preventative Maintenance Hours by Dept.</u>					
Public Works	264	275	325	335	340
Police	237	252	295	305	310
Fire	141	155	200	210	220
Recreation	40	40	40	40	40
Community Development	28	35	45	45	50
Total	710	757	905	935	960
<i>Effectiveness Measures</i>					
<u>Gallons of Fuel Pumped</u>					
Unleaded Fuel (gallons)	43,375	43,850	44,025	45,000	45,500
Unleaded Fuel - Cost/gallon	\$3.00	\$3.15	2.75	\$2.55	\$2.50
Diesel Fuel (gallons)	34,150	34,245	33,750	34,500	34,750
Diesel Fuel - Cost/gallon	\$3.85	\$3.50	2.75	\$2.65	\$2.70
<u>Miles Per Gallon Per Department</u>					
Public Works – Unleaded	10	10	10.5	10.5	10.5
Public Works – Diesel	10.75	10.75	11	11	11
Police	12	12	12	12	12
Fire - Unleaded	11	11	11	11	11
Fire - Diesel	9	9	9	9	9
Recreation	23	23	23	23	23
Community Development	14.75	14.75	14.75	14.75	14.75
Miles Per Gallon - Total Fleet	12.92	12.92	13.03	13.03	13.03
<u>Number of Vehicles Per Dept.</u>					
Public Works	97	97	98	99	100
Police	22	22	24	26	26
Fire	23	22	22	22	22
Recreation	1	1	1	1	1
Community Development	6	6	6	6	6
	149	148	151	154	155
<i>Efficiency Measures</i>					
No. of Vehicles/Equipment per Fleet staff	49	49	50	51	52

FACILITIES

The Facilities staff is responsible for planning and directing of the contractual custodial services and the maintenance and repair of all Village owned buildings and structures. The Facilities staff also undertakes the planning, organizing, directing and supervision of repairs, construction and renovation work to all Village buildings and structures.

Performance Data	Actual 2022-23	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
<i>Effectiveness Measures</i>					
Custodial Services Contract Amount	\$166,500	\$166,500	\$88,020	\$88,020	\$88,020
Capital Improvement Contracts	11	10	4	5	4
Contract Amounts	\$840,257	\$642,777	\$298,728	\$221,530	\$594,268
Joint Purchase Contracts	5	5	5	0	0
<i>Efficiency Measures</i>					
No. of Work Orders	135	228	200	400	180
No. of Buildings/Structures Maintained	43	43	43	43	43
Total Square Feet Maintained (sf)	298,095	298,095	298,095	298,095	298,095
Number of Staff	1.5	1.5	1.5	2	2



STORMWATER

The Public Works Department is responsible for the operation, maintenance, and capital improvements for the Village’s stormwater sewer system. The Engineering Division’s staff is responsible for the project management of the flood reduction projects identified in the Master Stormwater Management Plan to address property and structure flooding.

Performance Data	Actual 2022-23	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Projected 2026-27
<i>Output Measures</i>					
New Storm Sewers Installed (LF)	2,580	10,766	180	2,235	607
Sewer Cleaned In-House (LF)	1,500	920	1,107	700	900
Sewer Cleaned Contractually (LF)	8,860	22,400	13,240	12,100	11,000
Sewer Televised Contractually (LF)	8,860	22,400	13,240	12,100	8,000
<i>Effectiveness Measures</i>					
Miles of Public Storm Sewer	109	111	111	111	111
Percentage of Storm Sewer Cleaned	1.8%	4.0%	2.7%	2.2%	2.0%



REVIEW OF FISCAL YEAR 2025-26 PUBLIC WORKS BUDGET GOALS

(Includes General Fund, Motor Fuel Tax Fund, Water, Sanitary Sewer and Stormwater Sewer Funds)

Project	
1	<p>Playground Construction: Assist with the implementation of new playground equipment at JoAnn Eckmann Park to be constructed in the late summer. The JoAnn Eckmann playground project was moved to FY 2026-27 to accommodate the Sunrise Rotary Park playground. Equipment delivery for the Sunrise Rotary Park playground occurred in late December with installation to begin as weather permits this spring.</p>
2	<p>Paint Riverside Pool: Parks Maintenance staff solicited competitive bids for the painting and patching of the Riverside Pool. The project was completed in early November 2025.</p>
3	<p>Paint Adler Zero Depth Pool: Parks Maintenance staff solicited competitive bids for the painting and patching of the Adler Zero Depth Pool. The project was completed in early November 2025.</p>
4	<p>MEP Study Implementation - Phase 3: Acquired bids for the third phase of the Pool MEP Study. This included shade canopies, concrete deck repairs, bathhouse fixtures and new roofing at the Adler Park pool. Parks Maintenance staff worked with a contractor and design consultant to implement Phase 3 after the pool closed in 2025. The scope of Phase 3 was revised to more effectively align with the Village’s needs. A lift station rehabilitation is scheduled for January; one new pool heater was installed in June and the remaining heater will be installed in spring 2026. Leak detection tests with repairs were completed by Stuckey Construction in November. These individual projects replaced the Phase 3 Implementation projects.</p>
5	<p>Riverside Park Master Plan: Staff worked with Village Administrator’s Office on the development of a Master Plan for Riverside Park. A design consultant was secured for initial site planning services, and a conceptual plan is anticipated for completion in Spring 2026.</p>
6	<p>Park Path Improvements: Work continued to rehabilitate the pavement of the existing pedestrian paths within Village Parks. About 800 feet (ft) of deteriorating path was removed and replaced, connecting Libertyville High School to Laurel Ave. Crack-filling and seal coating work was also performed on about 7,200 ft of existing paths in moderate condition to extend their useful life.</p>
7	<p>Contractual Village Tree Pruning (Trimming) Program: Began the transition from a five-year to four-year rotation of the parkway tree pruning program with the southwest sector of the Village for this year. This program included trees on Village properties and parks and now includes trees 4-inches (current 6-inches) in diameter or larger.</p>
8	<p>Completion of 2025 Joint-Bid Road Rehabilitation Program: This year’s project was once again completed within the intended timeframe and budget. Staff provided daily oversight on the successful resurfacing of approximately 2.4 miles of roadway. The joint-bid project approach with the neighboring jurisdictions of Mundelein, Vernon Hills, and Libertyville Township once again resulted in favorable construction costs.</p>

9	<p>Completion of Phase 2 Final Design of Rockland Bridge Construction: Final design documents are progressing through the IDOT review/approval process. The project is currently targeting the solicitation of contractor bids in the Fall of 2026. The final timing of the bidding process and commencement of construction will be highly dependent on review of final costs and available funding.</p>
10	<p>Completion of Final Design of the US 45 & Tempel Drive Signal & Intersection Improvements: Final design documents are progressing through the IDOT review/approval process. It is anticipated that some design services will extend into the following fiscal year due to the need to acquire additional right-of-way from adjacent private property owners to accommodate the improvements. Construction is currently anticipated in 2027.</p>
11	<p>Completion of Phase 2 Final Design for the Oak Spring Road Resurfacing Project: Final design for this project has been completed. The project has been awarded to a contractor for construction in the Spring/Summer of 2026.</p>
12	<p>Begin Village-Wide Lead Service Replacement Plan: Staff published an updated “Lead Service Replacement Plan” (LSRP) document to the Village’s website in May 2025 in compliance with IEPA requirements. This included an updated Water Service Material Inventory with 331 confirmed “lead” services and 537 “unknown” services (assumed to be lead for planning purposes). The published LSRP lays out the general timeline for replacing all lead services from 2027 to 2037 and will continue to be refined with more detail.</p>
13	<p>Completion of the Copeland Manor Flood Control Project: The Copeland Manor Flood Reduction Project was fully completed. This resulted in 59 vulnerable properties receiving substantial flood reduction benefits. While this is a “Stormwater Master Plan” project, it also had additional benefits for the area’s infrastructure. This included 1,700 ft of replaced sanitary sewer, 3,000 ft of new asphalt roadway surface, various improvements at Riverside Park, and 25 new trees planted.</p>
14	<p>Commencement of Design for the Winchester Corridor Flood Control Project: The next “Stormwater Master Plan” project is the “Winchester Corridor Flood Control Project” which includes several areas that are hydraulically connected within the same drainage basin. The initial phase of this project began in 2025 with topographic survey work throughout neighborhoods including Concord at Interlaken, Interlaken Meadows, Interlaken Ridge, Windhaven, Sherborne, Interlaken Lane, Stonegate, etc. Design services will extend through 2026 with anticipated construction being phased in 2027-2029.</p>
15	<p>Hollister Drive & Park Avenue Sanitary Lift Station Replacement - Design Engineering: Final design documents for the replacement of the Hollister Drive lift station, as well as the abandonment of the Park Avenue lift station, will be completed for bid solicitation in early-2026. It is anticipated that construction will occur in the Summer/Fall of 2026.</p>
16	<p>WWTP Filter Building Low Lift Pumps -Design Engineering: Final bid documents are anticipated for completion in early 2026. Construction commencement is anticipated for Fall 2026.</p>
17	<p>WWTP Conversion to UV Disinfection - Design Engineering: Final design documents are progressing, with completion anticipated in early 2026. Upon bid solicitation, and with consideration of extensive lead times on equipment, construction is anticipated for Fall 2026.</p>
18	<p>WWTP Sludge Storage Tank Corrosion Repair: Initial project quotes came in significantly higher than the allocated budgeted funds. Funds are therefore being carried over into the subsequent fiscal year to allow for a more comprehensive approach to the project, which is anticipated in 2026/2027.</p>

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Canterbury Water Booster Station Upgrades: Final design documents will be completed, and bids will be solicited, in early 2026. Construction is anticipated for Fall 2026 due to lead times on pumps and other associated equipment.

20

Research, Develop, and Implement a Public Safety Citizens Academy (PSCA): This goal is completed. The Police, Fire and Public Works Departments successfully implemented the first PSCA class in the Fall of 2025. Staff will evaluate the outcomes to ensure the training meets its objectives and make necessary adjustments for future classes.

FISCAL YEAR 2026-27 PUBLIC WORKS BUDGET GOALS

(Includes General Fund, Motor Fuel Tax Fund, Water, Sanitary Sewer and Stormwater Sewer Funds)

	Projects	Target Completion
1	Completion of 2026 Joint-Bid Road Rehabilitation Program: Staff will continue to combine efforts with the Villages of Mundelein and Vernon Hills, as well as the Libertyville Township Highway Department, in order to jointly solicit contractor bids for this year's Road Rehabilitation Program. This allows all entities to receive the most competitive unit prices based on larger quantities. The Engineering Division will continue to provide the majority of design and construction oversight services internally for the program.	Q2 2026 10/31/2026
2	Completion of the Oak Spring Road Resurfacing Project: Staff will provide project oversight on the completion of the construction phase of this project in 2026. The improvements will include a full resurfacing of Oak Spring Road, from Second/Appley to St. Mary's Road, along with associated striping and signage improvements.	Q2 2026 10/31/2026
3	Bid Solicitation for the Rockland Bridge Reconstruction project: Final design and bidding documents will be finalized for the project. Upon review and confirmation of appropriate funding, the competitive bid solicitation process will be completed through the Illinois Department of Transportation (IDOT). Staff is currently targeting construction in 2027.	Q3 2026 12/31/2026
4	Bid Solicitation and commencement of construction for the US 45 / Tempel Intersection Improvements: Staff will coordinate with design consultants and IDOT on the completion of final bid documents and the public solicitation of contractor bids in Fall 2026. It is currently anticipated that construction will commence in Spring 2027, subject to available funding.	Q4 2027 4/30/2027
5	Lead Service Replacement Plan Implementation: In accordance with federal regulations, the Village is required to commence replacement of existing water service lines that are comprised of lead material starting in 2027. Staff will oversee the preparation of design and bid documents as necessary to prepare for the commencement of service line replacements in 2027.	Q4 2027 3/31/2027
6	Completion of 2026 Watermain Replacement Program: Staff will retain a consultant to prepare bidding documents for the replacement of "chronic breaker" watermains along with other associated system upgrades. This fiscal years' locations are anticipated to be along Dawes, Carter, Crestfield, and Ascot Ct.	Q4 2027 4/30/2027
7	Canterbury Water Booster Station Upgrades: Competitive contractor bids will be solicited in early 2026 to align for anticipated construction in the Fall. Staff will work directly with the design consultant and selected contractor to oversee the construction improvements within this facility.	Q4 2027 3/31/2027
8	Hollister Drive & Park Avenue Lift Station Improvements: Staff will coordinate with our design consultant and provide project oversight for the successful completion of construction activities related to improvements to the Hollister Drive Lift Station, as well as the abandonment of the Park Avenue Lift Station.	Q4 2027 4/30/2027

9	WWTP Filter Building Low Lift Pumps - Construction: Construction is anticipated for Fall 2026. WWTP staff will provide project management and coordinate with our design consultant to oversee successful completion of the improvements.	Q3 2026 12/31/2026
10	WWTP Conversion to UV Disinfection - Construction: Construction is anticipated to commence in Fall 2026. WWTP staff will provide oversight along with our design consultant and selected contractor for the conversion of the chlorine contact tanks into the new UV disinfection system.	Q4 2027 3/31/2027
11	WWTP Biological Nutrient Removal Process - Design: Complete the final design and permitting and solicit for competitive contract bids to install the unfunded IEPA mandated Biological Nutrient Removal (BNR) process at the wastewater treatment plant for phosphorus removal for the effluent. Construction will then occur in the following two fiscal years and must be “up and running” by January 1, 2030.	Q4 2027 4/30/2027
12	WWTP Replace Screw Pump #2 – Design: Select consultant to complete the final design and solicit for competitive contract bids to replace the 10 mgd screw pump #2 which has reached the end of its useful service life. Construction will then occur in the following two fiscal years.	Q4 2027 4/30/2026
13	Playground Construction - JoAnn Eckmann Park: Support the installation of new playground equipment at JoAnn Eckmann Park, which was originally scheduled for late summer 2025. The project will be carried over from the previous fiscal year.	Q2 2026 10/31/2026
14	Playground Construction - Timber Creek Park: Assist the Village Administrator’s Office with the installation of new playground equipment at Timber Creek Park, scheduled for summer/fall.	Q2 2026 10/31/2026
15	Riverside Park Master Plan: Work with the Village Administrator’s Office to develop a Master Plan for Riverside Park. This plan will incorporate the old golf course property and Red Top Park into one contiguous Park.	Q4 2027 4/1/2027



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2026-27 REQUESTED BUDGET	2026-27 % CHANGE
DEPT 0201 - ENGINEERING							
SALARIES & WAGES							
01-0201-1-701000	SALARIES - FULL TIME	354,079	373,736	373,736	374,000	389,067	4
SALARIES & WAGES		354,079	373,736	373,736	374,000	389,067	4
EMPLOYEE BENEFITS							
01-0201-2-720000	INSURANCE	105,552	108,530	108,530	146,883	190,528	76
01-0201-2-793000	EMPLOYER CONTRIBUTION IMRF	32,657	34,482	34,482	36,000	41,199	19
01-0201-2-794000	EMP CONTRIBUTION FICA/MEDICARE	26,358	28,591	28,591	28,000	29,764	4
EMPLOYEE BENEFITS		164,567	171,603	171,603	210,883	261,491	52
CONTRACTUAL							
01-0201-3-728000	TECHNICAL SERVICES	20,643	31,600	31,600	31,200	119,087	277
	PNC LEASE 1/3 PAYMENT					72,437	
	MOVING COST					5,000	
	COMMUNICATIONS		900		500	900	
	COUNTY RECORDING FEES		150		150	150	
	AUTOCAD LICENSE (SPLIT WITH STREETS, SEWER, WATER)		300		300	350	
	BLUEPRINT REPRODUCTION		50		50	50	
	ORDERING DOCUMENTS FROM RECORDERS OFFICE		25		25	25	
	ENGINEERING PLAN REVIEW SERVICES		30,000		30,000	40,000	
	ANNUAL AUDIOLOGY TESTING (5 STAFF)		175		175	175	
	GL # FOOTNOTE TOTAL		31,600		31,200	119,087	
CONTRACTUAL		20,643	31,600	31,600	31,200	119,087	277
UTILITIES							
01-0201-4-710000	TELEPHONE	1,292	1,350	1,350	1,342	1,350	
UTILITIES		1,292	1,350	1,350	1,342	1,350	0
COMMODITIES							
01-0201-5-706000	MATERIALS AND SUPPLIES	1,857	2,950	2,950	3,190	3,760	27
	CABLE SERVICES				240	760	
	PLOTTER, DRAFTING & COPIER SUPPLIES		850		850	850	
	SURVEYING & ENGINEERING FIELD ITEMS		600		600	600	
	MISCELLANEOUS HARDWARE		400		400	400	
	FIRST AID SUPPLY		150		150	150	
	SHOES & JACKETS (5 ENG STAFF)		600		600	650	
	PLOTTER & XEROX PAPER		350		350	350	
	GL # FOOTNOTE TOTAL		2,950		3,190	3,760	
01-0201-5-723000	OFFICE SUPPLIES	3,328	6,450	6,450	7,050	7,250	12
	GENERAL OFFICE; COPY PAPER		1,600		1,600	1,600	
	POSTAGE		3,000		1,500	1,500	
	POSTAGE METER RENTAL		450		450	450	
	COPIER LEASE		1,400		3,500	3,700	
	GL # FOOTNOTE TOTAL		6,450		7,050	7,250	
01-0201-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,609	6,440	6,440	6,740	7,220	12
	CABLE TV SUBSCRIPTION				500	780	
	STAFF TRAINING		240		240	240	
	ASSOCIATION OF STATE FLOODPLAIN MANAGERS (DPW)		200				
	ASSOCIATION DUES		900		900	1,100	
	ASSOCIATION MEETINGS		1,500		1,500	1,500	
	PROFESSIONAL DEVELOPMENT		3,600		3,600	3,600	
	GL # FOOTNOTE TOTAL		6,440		6,740	7,220	
COMMODITIES		8,794	15,840	15,840	16,980	18,230	15
REPAIRS & MAINTENANCE							
01-0201-7-714000	MAINT MOTOR VEHICLE FEES	1,747	1,799	1,799	1,799	1,853	3
	3% ANNUAL INCREASE		1,799		1,799	1,853	
REPAIRS & MAINTENANCE		1,747	1,799	1,799	1,799	1,853	3
Total Department 0201: ENGINEERING		551,122	595,928	595,928	636,204	791,078	33



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
Dept 0203 - STREETS							
SALARIES & WAGES							
01-0203-1-701000	SALARIES - ADMINISTRATION	123,394	126,990	126,990	127,000	147,744	16
01-0203-1-702000	SALARIES - CLERICAL	12,277	17,275	17,275	18,000	18,238	6
01-0203-1-704000	SALARIES - MAINTENANCE	324,860	350,598	350,598	385,000	368,757	5
SALARIES & WAGES		460,531	494,863	494,863	530,000	534,739	8
EMPLOYEE BENEFITS							
01-0203-2-720000	INSURANCE	213,417	217,024	217,024	217,024	256,260	18
01-0203-2-793000	EMPLOYER CONTRIBUTION IMRF	48,782	54,392	54,392	57,000	56,393	4
01-0203-2-794000	EMP CONTRIBUTION FICA/MEDICARE	34,712	37,476	37,476	40,000	40,605	8
EMPLOYEE BENEFITS		296,911	308,892	308,892	314,024	353,258	14
CONTRACTUAL							
01-0203-3-721000	INTERGOVMTAL RISK MGMT AGENCY	46,804	65,000	65,000	93,000	93,000	43
01-0203-3-728000	TECHNICAL SERVICES	4,597	5,530	5,530	3,624	13,841	150
	ANNUAL PAVEMENT ASSESSMENT					10,000	
	COMMUNICATIONS		500		500	500	
	CARAHSOFT TECHNOLOGY		3,500		1,594	1,900	
	FMCSA QUERY PACKAGE		25		25	20	
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		90		90	96	
	AUTOCAD LICENSE (SPLIT WITH WATER, SEWER, ENG)		175		175	225	
	CDL DRUG & ALCOHOL TESTING FEES AND MEDICAL EXAM		940		940	800	
	ANNUAL AUDIOGRAM TESTING		300		300	300	
	GL # FOOTNOTE TOTAL		5,530		3,624	13,841	
01-0203-3-742000	COPY MACHINE LEASE	1,985	2,000	2,000	2,000	2,000	
CONTRACTUAL		53,386	72,530	72,530	98,624	108,841	50
UTILITIES							
01-0203-4-707000	STREETLIGHT ENERGY	140,582	124,000	124,000	124,000	124,000	
	RATE 23 (\$4,100/MONTH)		66,500		66,500	66,500	
	RATE 25 (\$4,500/MONTH)		57,500		57,500	57,500	
	GL # FOOTNOTE TOTAL		124,000		124,000	124,000	
UTILITIES		140,582	124,000	124,000	124,000	124,000	0
COMMODITIES							
01-0203-5-706000	MATERIALS AND SUPPLIES	19,927	23,000	23,000	23,000	23,000	
	SAFETY DAY SUPPLIES		2,500		2,500	2,500	
	EVENT SUPPLIES		750		750	750	
	CLEANERS, SOAPS, DEGREASERS, FACILITY SUPPLIES		3,000		3,000	3,000	
	MISC. HARDWARE STOCK ITEMS, LUMBER, TOOLS		12,500		12,500	12,500	
	DIAMOND SAW BLADES		1,500		1,500	1,500	
	TRAFFIC CONES		250		250	250	
	BARRICADE REPLACEMENTS		2,500		2,500	2,500	



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27	
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE		
	GL # FOOTNOTE TOTAL		23,000		23,000	23,000		
01-0203-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	5,903	9,768	9,768	8,768	9,768		
	NIPSTA PUBLIC WORKS ACADEMY		1,000			1,000		
	STAFF TRAINING		1,015		1,015	2,015		
	IPSI- SPLIT WITH SEWER AND WATER		435		435	870		
	ISPI - SPLIT WITH SEWER AND WATER		435		435			
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)		1,200		1,200	1,200		
	TRAINING, SEMINARS, CONTINUING EDUCATION COURSES, DUES		500		500			
	APWA MEETINGS		500		500			
	DES PLAINES RIVER WATERSHED WORKGROUP (SPLIT W/ WWTP)		4,683		4,683	4,683		
	GL # FOOTNOTE TOTAL		9,768		8,768	9,768		
01-0203-5-752000	UNIFORMS	6,606	6,475	6,475	6,475	7,125	10	
	UNIFORMS		2,950		2,950	3,500		
	PROTECTIVE CLOTHING		2,000		2,000	2,000		
	T-SHIRTS & POLOS		800		800	900		
	SAFETY GLASSES		725		725	725		
	GL # FOOTNOTE TOTAL		6,475		6,475	7,125		
01-0203-5-799000	MISCELLANEOUS	451	21,333	21,333	21,333	18,250	(14)	
	DIG SMART SOFTWARE					2,125		
	CITYWORKS ASSET MANAGEMENT PROGRAM		20,833		20,833	15,625		
	MISCELLANEOUS		500		500	500		
	GL # FOOTNOTE TOTAL		21,333		21,333	18,250		
COMMODITIES			32,887	60,576	60,576	59,576	(4)	
REPAIRS & MAINTENANCE								
01-0203-7-708000	STREETLIGHT MAINTENANCE	154,536	175,000	175,000	177,550	178,600	2	
	POLES AND FIXTURES					11,000		
	STREETLIGHT MAINTENANCE BY CONTRACTOR		158,400		158,400	162,500		
	CABLE LOCATES BY MAINTENANCE CONTRACTOR		100		150	100		
	LAMP PURCHASE 70 W HPS 100 W MV 250 W HPS		5,000		5,000	5,000		
	POLES		6,000		7,000			
	STREETLIGHT FIXTURES		1,500		2,500			
	STERNBERG POLES AND FIXTURES		4,000		4,500			
	GL # FOOTNOTE TOTAL		175,000		177,550	178,600		
01-0203-7-712000	MAINTENANCE BUILDINGS	30,325	30,145	30,145	30,145	28,500	(5)	
	REPLACE 3 AC UNITS AT 600 NORTH AVENUE		15,000		15,000	15,000		
	HVAC MAINTENANCE		2,000		2,000	2,000		
	JANITORIAL SERVICE		6,820		6,820	7,500		
	FIRE SUPPRESSION/ALARM SYSTEM TESTING & MAINTENANCE		2,000		2,000			
	FIRE ALARM RADIO FEES		325		325			
	MISC. IMPROVEMENTS AT 600 NORTH AVENUE		4,000		4,000	4,000		
	GL # FOOTNOTE TOTAL		30,145		30,145	28,500		
01-0203-7-713000	MAINTENANCE ROADWAY MEDIANS	75,123	63,086	63,086	63,086	73,931	17	
	OLD PETERSON IGA - LIBERTYVILLE TOWNSHIP		3,700		3,700	3,700		
	ST. MARY'S ROAD DELINEATOR REPAIRS		3,000		3,000	3,000		
	LANDSCAPE AND MOWING CONTRACTUAL		56,386		56,386	67,231		
	GL # FOOTNOTE TOTAL		63,086		63,086	73,931		
01-0203-7-714000	MAINTENANCE VEHICLES	172,899	178,086	178,086	178,086	183,429	3	
	3% ANNUAL INCREASE		178,086		178,086	183,429		
01-0203-7-715000	MAINTENANCE OTHER EQUIPMENT	1,064	1,100	1,100	1,100	1,100		
	MAINTENANCE OF NON-VEHICULAR MOTORIZED OR ELECTRICAL EQUIPMENT		1,100		1,100	1,100		
01-0203-7-716000	MAINTENANCE STREETS AND ALLEYS	24,944	39,500	39,500	39,500	39,500		
	PATCHING MATERIAL		33,000		33,000	33,000		
	PAVEMENT MARKING MATERIALS		4,000		4,000	4,000		
	SPOILS DISPOSAL		2,500		2,500	2,500		
	GL # FOOTNOTE TOTAL		39,500		39,500	39,500		
01-0203-7-717000	MAINTENANCE SIDEWALKS	15,290	20,000	20,000	18,000	20,000		
	MATERIALS		20,000		18,000	20,000		
01-0203-7-719000	MAINTENANCE SIGNS	12,898	13,000	13,000	13,000	13,000		
	SIGN PRINTER INK		1,000		1,000	1,000		
	SIGN BLANKS AND FACES		6,500		6,500	6,500		
	POSTS AND HARDWARE		2,500		2,500	2,500		
	BICYCLE SIGNS		1,000		1,000	1,000		
	ADDITIONAL SIGNAGE		2,000		2,000	2,000		
	GL # FOOTNOTE TOTAL		13,000		13,000	13,000		
01-0203-7-731000	TRAFFIC SIGNAL MAINTENANCE	46,398	75,000	75,000	75,000	85,000	13	
	IDOT CONTRACTUAL MAINT. OF 14 SIGNALIZED INTERSECTIONS (\$13,000 X 4)		52,000		52,000	52,000		
	KNOCKDOWN/DAMAGE REPAIR COSTS		5,000		5,000	15,000		
	LCDOT CONTRACT MAINTENANCE - 50% ON BUTTERFIELD GOLF, CRANE, VIRGINIA/ST. WILLIAM		8,000		8,000	8,000		
	OPTICOM MAINTENANCE		10,000		10,000	10,000		
	GL # FOOTNOTE TOTAL		75,000		75,000	85,000		
REPAIRS & MAINTENANCE			533,477	594,917	594,917	595,467	623,060	5



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
Total Department 0203: STREETS		1,517,774	1,655,778	1,655,778	1,721,691	1,802,041	9



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
DEPT 0204 - SNOW REMOVAL AND ICE CONTROL							
SALARIES & WAGES							
01-0204-1-701000	SALARIES - ADMINISTRATION	24,972	25,927	25,927	27,000	23,144	(11)
01-0204-1-704000	SALARIES - MAINTENANCE	127,650	154,710	154,710	156,000	160,175	4
SALARIES & WAGES		152,622	180,637	180,637	183,000	183,319	1
EMPLOYEE BENEFITS							
01-0204-2-793000	EMPLOYER CONTRIBUTION IMRF	16,385	20,123	20,123	21,000	19,878	(1)
01-0204-2-794000	EMP CONTRIBUTION FICA/MEDICARE	11,635	13,818	13,818	14,000	14,023	1
EMPLOYEE BENEFITS		28,020	33,941	33,941	35,000	33,901	(0)
CONTRACTUAL							
01-0204-3-721000	INTERGOVMTAL RISK MGMT AGENCY	5,341	9,000	9,000	9,897	10,500	17
01-0204-3-728000	CONTRACTUAL SERVICES	1,890	2,640	2,640	2,640	3,000	14
CONTRACTUAL		7,231	11,640	11,640	12,537	13,500	16
COMMODITIES							
01-0204-5-706000	MATERIALS AND SUPPLIES	171,253	292,000	292,000	292,000	332,000	14
	GPS TRACKING SYSTEM					17,000	
	PREWETTING AND DEICING AGENT		65,000		65,000	65,000	
	SALT		227,000		227,000	250,000	
	GL # FOOTNOTE TOTAL		292,000		292,000	332,000	
01-0204-5-799000	MISCELLANEOUS	1,073	3,000	3,000	3,000	4,000	33
	TRAINING					1,000	
	MISCELLANEOUS		2,500		2,500	1,500	
	MEALS		500		500	1,500	
	GL # FOOTNOTE TOTAL		3,000		3,000	4,000	
COMMODITIES		172,326	295,000	295,000	295,000	336,000	14
REPAIRS & MAINTENANCE							
01-0204-7-715000	MAINTENANCE OTHER EQUIPMENT		2,000	2,000			(100)
REPAIRS & MAINTENANCE		0	2,000	2,000	0	0	(100)
Total Department 0204: SNOW REMOVAL AND ICE CONTROL		360,199	523,218	523,218	525,537	566,720	8



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
Dept 0205 - REFUSE & RECYCLING							
SALARIES & WAGES							
01-0205-1-704000	SALARIES MAINTENANCE	30,494	31,062	31,062	32,000	32,542	5
SALARIES & WAGES		30,494	31,062	31,062	32,000	32,542	5
EMPLOYEE BENEFITS							
01-0205-2-720000	INSURANCE	35,753	37,539	37,539	37,000	38,572	3
01-0205-2-793000	ILLINOIS MUNICIPAL RETIREMENT	3,245	3,460	3,460	3,600	3,529	2
01-0205-2-794000	FICA	2,333	2,376	2,376	2,500	2,489	5
EMPLOYEE BENEFITS		41,331	43,375	43,375	43,100	44,590	3
CONTRACTUAL							
01-0205-3-724000	DISPOSAL	4,691	10,500	10,500	6,000	10,500	
	LEAF/DEBRIS DISPOSAL		10,500		6,000	10,500	
01-0205-3-726000	SWALCO FEE	10,129	11,000	11,000	11,000	11,000	
	SWALCO FEE		11,000		11,000	11,000	
CONTRACTUAL		14,820	21,500	21,500	17,000	21,500	0
COMMODITIES							
01-0205-5-706000	MATERIALS & SUPPLIES	79					
01-0205-5-799000	MISCELLANEOUS				147,200	147,200	
	SWEEPER SUPPLIES				1,200	1,200	
	STREET SWEEPING				146,000	146,000	
	GL # FOOTNOTE TOTAL				147,200	147,200	
COMMODITIES		79	0	0	147,200	147,200	0
REPAIRS & MAINTENANCE							
01-0205-7-714000	MAINTENANCE VEHICLES	3,138	3,232	3,232	3,232	3,329	3
	3% ANNUAL INCREASE		3,232		3,232	3,329	
REPAIRS & MAINTENANCE		3,138	3,232	3,232	3,232	3,329	3
Total Department 0205: REFUSE & RECYCLING		89,862	99,169	99,169	242,532	249,161	151



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY ORIGINAL BUDGET	BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
DEPT 0701 - PARKS							
SALARIES & WAGES							
01-0701-1-701000	SALARIES - FULL TIME	617,412	664,597	664,597	676,000	693,874	4
01-0701-1-702000	SALARIES - PART TIME	7,888	6,600	6,600	7,272	7,200	9
SALARIES & WAGES		625,300	671,197	671,197	683,272	701,074	4
EMPLOYEE BENEFITS							
01-0701-2-720000	INSURANCE	230,741	257,073	257,073	250,000	239,133	(7)
01-0701-2-793000	EMPLOYER CONTRIBUTION IMRF	65,791	74,036	74,036	75,000	75,239	2
01-0701-2-794000	EMP CONTRIBUTION FICA/MEDICARE	47,294	51,347	51,347	52,000	53,632	4
EMPLOYEE BENEFITS		343,826	382,456	382,456	377,000	368,004	(4)
CONTRACTUAL							
01-0701-3-705000	CONTRACTUAL SERVICES	4,488	6,468	6,468	6,468	8,800	36
	STRIP, SEAL AND WAX FLOORS		1,200		1,200	3,000	
	CUSTODIAL SERVICES		5,268		5,268	5,800	
	GL # FOOTNOTE TOTAL		6,468		6,468	8,800	
01-0701-3-721000	INTERGOVMTAL RISK MGMT AGENCY	22,179	37,000	37,000	45,000	40,700	10
CONTRACTUAL		26,667	43,468	43,468	51,468	49,500	14
UTILITIES							
01-0701-4-708000	ELECTRICITY	2,030	2,300	2,300	2,545	2,850	24
	VILLAGE SIGNS-ENTRY		600		720	800	
	NICHOLAS DOWDEN PARK		500		550	550	
	COOK PARK		1,200		1,275	1,500	
	GL # FOOTNOTE TOTAL		2,300		2,545	2,850	
01-0701-4-710000	TELEPHONE	416	500	500	440	460	(8)
UTILITIES		2,446	2,800	2,800	2,985	3,310	18
COMMODITIES							
01-0701-5-706000	MATERIALS AND SUPPLIES	29,725	55,350	55,350	55,350	42,250	(24)
	NEW PARK SIGNS					9,000	
	ONE-YEAR CLOUD SUBSCRIPTION FOR REMOTE OPERATION OF LIGHTING AT BUTLER LAKE		1,000		1,000	1,000	
	PLAYGROUND AUDIT (IRMA)		7,500		7,500		
	SHOP/HARDWARE SUPPLIES		5,200		5,200	5,500	
	PLAYGROUND EQUIPMENT REPAIR		11,000		11,000	12,000	
	SIGNS - MADE AND PAINTING		3,000		3,000	3,000	
	MAINTENANCE VEHICLE TOOLS		200		200	200	
	LANDSCAPE TOOLS		18,000		18,000	300	
	MECHANICS TOOLS		350		350	400	
	SHOP TOOLS		500		500	550	
	VANDALISM REPAIR		500		500	500	
	PAINT SUPPLIES		1,700		1,700	2,000	
	TREE CLIMBING TOOLS		800		800	800	
	MISCELLANEOUS REPAIRS		4,000		4,000	4,000	
	ICE RINK LINER		100		100	1,500	



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
	LITTLE LEAGUE BATHROOM SUPPLIES		1,500		1,500	1,500	
	GL # FOOTNOTE TOTAL		55,350		55,350	42,250	
01-0701-5-711000	GASOLINE AND OIL	248	500	500	500	500	
01-0701-5-723000	OFFICE SUPPLIES	763	1,000	1,000	1,000	1,000	
	OFFICE SUPPLIES		700		700	700	
	POSTAGE		300		300	300	
	GL # FOOTNOTE TOTAL		1,000		1,000	1,000	
01-0701-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	4,037	6,170	6,170	4,330	4,670	(24)
	STAFF TRAINING		2,820		930	1,320	
	ILLINOIS ARBORIST ASSOCIATION		2,000		2,000	2,000	
	PETTY CASH REIMBURSEMENT		100		100	100	
	TREE WORKER SAFETY TRAINING		300		300	300	
	ARBORIST SEMINARS		500		500	500	
	ARBOR DAY MEMBERSHIP		15		15	15	
	TREE CITY MEMBERSHIP		15		15	15	
	INTL SOCIETY OF ARBORICULTURE ASSOC DUES		200		200	200	
	CDL LICENSE RENEWAL		60		60	120	
	FIRST AID/SAFETY TRAINING		100		100	100	
	PESTICIDE LICENSE (DUE EVERY 3 YEARS)		60		110		
	GL # FOOTNOTE TOTAL		6,170		4,330	4,670	
01-0701-5-728000	TREE SURGERY AND SPRAYING	147,844	175,000	175,000	175,000	185,000	6
	MISC HAZARDOUS PRUNING AND REMOVALS		20,000		20,000	20,000	
	MISCELLANEOUS REMOVAL AND STUMPING		35,000		35,000	45,000	
	ANNUAL TREE TRIMMING		120,000		120,000	120,000	
	GL # FOOTNOTE TOTAL		175,000		175,000	185,000	
01-0701-5-729000	NURSERY STOCK AND TREES	64,610	83,350	83,350	83,350	107,500	29
	TREE PROGRAM RETAINAGE					12,600	
	REPLACE TREES ON RTE 21		1,500		1,500	2,000	
	PARK AND VILLAGE SITE TREE PLANTING		17,000		17,000	5,000	
	TREE CITY PLANTING		500		500	500	
	TREE PROGRAM		64,350		64,350	87,400	
	GL # FOOTNOTE TOTAL		83,350		83,350	107,500	
01-0701-5-730000	EQUIPMENT RENTAL	323	250	250	250	250	
01-0701-5-752000	UNIFORMS	5,908	8,350	8,350	8,350	9,225	10
	BOOTS (7 EE @ \$300 EA)		2,100		2,100	2,100	
	UNIFORM SERVICE		2,550		2,550	2,750	
	SUMMER STAFF SHIRTS		200		200	200	
	RUBBER BOOTS		100		100	175	
	RAIN GEAR		500		500	500	
	CARHART JACKETS		400		400	800	
	SAFETY GLASSES/GEAR		1,000		1,000	1,000	
	SUPT SHIRTS		200		200	200	
	REPLACE SHIRTS OR PANTS		300		300	300	
	FT STAFF T-SHIRTS		500		500	500	
	FT STAFF PPE		500		500	700	
	GL # FOOTNOTE TOTAL		8,350		8,350	9,225	
01-0701-5-799000	MISCELLANEOUS	1,085	22,353	22,353	22,353	19,732	(12)
	DIG SMART SOFTWARE					2,125	
	PRE-EMPLOYMENT TESTING					500	
	CITYWORKS ASSET MANAGEMENT PROGRAM		20,833		20,833	15,625	
	FMCSA QUERY PACKAGE		20		20	15	
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		75		75	72	
	IPASS		75		75	75	
	RANDOM DRUG SCREEN (CDL DRIVERS)		600		600	570	
	ANNUAL/BASELINE AUDIOGRAMS		300		300	300	
	MEALS: OVERTIME		450		450	450	
	GL # FOOTNOTE TOTAL		22,353		22,353	19,732	
COMMODITIES		254,543	352,323	352,323	350,483	370,127	5
REPAIRS & MAINTENANCE							
01-0701-7-712000	MAINTENANCE BUILDING	27,782	54,100	54,100	54,100	16,300	(70)
	ROOF REPLACEMENTS		23,000		23,000		
	LOCKS AND HARDWARE		500		500	2,000	
	WINDOWS		200		200	200	
	HVAC REPAIRS AND SERVICE		2,000		2,000	2,500	
	CHEMICAL CLEANERS		350		350	350	
	GARAGE DOOR SERVICE		500		500	1,500	
	PLUMBING SUPPLIES		400		400	2,500	
	ELECTRICAL		400		400	400	
	CARPENTRY		500		500	500	
	LIGHTS & FIXTURES		350		350	350	
	PAINT		20,000		20,000	1,200	
	HARDWARE SUPPLIES		1,500		1,500	1,500	
	LUMBER		400		400	600	
	MISC REPAIRS		700		700	700	
	FIRE SAFETY		1,300		1,300		

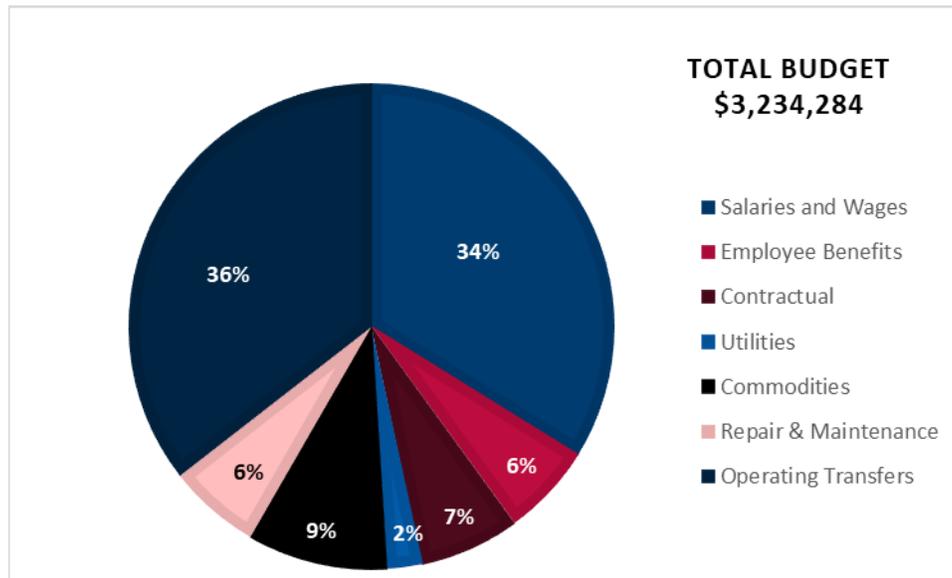


GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
	ROOF REPAIRS (ALL PARKS)		2,000		2,000	2,000	
	GL # FOOTNOTE TOTAL		54,100		54,100	16,300	
01-0701-7-713000	MAINTENANCE GROUNDS	374,505	494,086	494,086	461,586	470,325	(5)
	LANDSCAPE RESTORATION (ND SOUTH)					5,000	
	SNOW FENCE AND STAKES		400		400	400	
	LANDSCAPING CONTINGENCY		49,500		25,000	25,000	
	TURF RESTORATION AFTER LIBERTYVILLE DAYS		8,000				
	LANDSCAPE & MOWING CONTRACTUAL		254,781		254,781	267,981	
	REPLACEMENT PLANT MATERIAL ON RTE. 137		5,000		5,000	5,000	
	WATERING PLANTS ON RTE. 137 CONTRACTUAL		5,000		5,000	5,000	
	SHORELINE PLANT MAINTENANCE		43,050		43,050	32,090	
	TOPSOIL/SAND/GRAVEL		700		700	700	
	FLOWERS AND BULBS		800		800	1,200	
	FERTILIZER/WEED CONTROL BULK APPLICATION		600		600	600	
	PESTICIDES		300		300	300	
	SOD		500		500	500	
	FIELD PAINT		100		100	200	
	GARDEN CLUB SUPPLIES		500		500	500	
	IRRIGATION SUPPLIES		800		800	1,000	
	CAN LINERS/MUTT MITTS		5,600		5,600	5,800	
	SALT		1,000		1,000	1,200	
	MISCELLANEOUS		500		500	500	
	PLAYGROUND MULCH		8,000		8,000	9,000	
	GRASS SEED		500		500	750	
	SIDEWALK PLOWING-CONTRACT		61,800		61,800	63,654	
	POND MAINTENANCE		42,655		42,655	39,950	
	BUTLER LAKE BEAVER CONTROL		4,000		4,000	4,000	
	GL # FOOTNOTE TOTAL		494,086		461,586	470,325	
01-0701-7-714000	MAINT MOTOR VEHICLE FEES	107,948	111,186	111,186	111,186	114,522	3
	VEHICLE FEES - 3% ANNUAL INCREASE		111,186		111,186	114,522	
01-0701-7-715000	MAINTENANCE OTHER EQUIPMENT	8,818	24,650	24,650	24,650	20,550	(17)
	SERIES 100 - TRAILERS, RIDING MOWERS, PTO AND THREE-POINT EQUIPMENT		17,000		17,000	12,000	
	SERIES 200 - PUSH AND WALK		2,800		2,800	2,000	
	SERIES 300 - HANDHELD		800		800	2,400	
	SERIES 400 - PUMPS AND SPRAYERS		350		350	350	
	BREAKDOWNS/OUT OF SERVICE		3,000		3,000	3,000	
	CHAINSAW		700		700	800	
	GL # FOOTNOTE TOTAL		24,650		24,650	20,550	
01-0701-7-716000	MAINTENANCE ROADS/PARKING LOTS		700	700	700	700	
	ROAD PATCH		100		100	100	
	STRIPE PAINT		500		500	500	
	PARKING LOT SIGNAGE		100		100	100	
	GL # FOOTNOTE TOTAL		700		700	700	
01-0701-7-736000	MAINTENANCE-RADIOS		100	100			(100)
	REPAIRS & MAINTENANCE	519,053	684,822	684,822	652,222	622,397	(9)
	Total Department 0701: PARKS	1,771,835	2,137,066	2,137,066	2,117,430	2,114,412	(1)

BUDGET DETAIL

GENERAL FUND, RECREATION

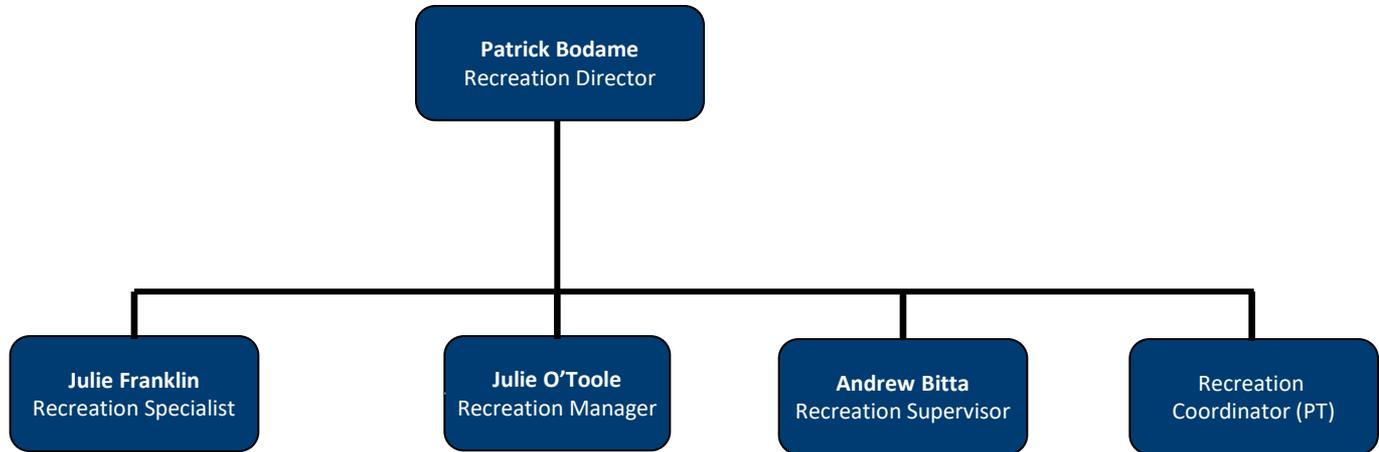
The Recreation Department offers year-round programs and events for the Libertyville community but welcome all families regardless of residence. Program fees are offered for Village of Libertyville residents and non-residents. The swimming pools are available for public use from Memorial Day weekend to Labor Day weekend.



Recreation	Actual 2024-25	Amended Budget 2025-26 A	Projections 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Salaries and Wages	924,344	1,064,948	1,086,712	1,094,928	2.8%	0.8%
Employee Benefits	185,222	207,335	197,442	199,121	-4.0%	0.9%
Contractual	210,476	207,940	202,948	215,301	3.5%	6.1%
Utilities	64,512	75,975	73,273	75,293	-0.9%	2.8%
Commodities	243,217	272,741	264,694	301,523	10.6%	13.9%
Repair & Maintenance	139,255	226,179	205,279	199,065	-12.0%	-3.0%
Operating Transfers	1,141,992	1,143,099	1,143,099	1,149,053	0.5%	0.5%
Total Department	\$ 2,909,018	\$ 3,198,217	\$ 3,173,447	\$ 3,234,284	1.1%	1.9%

The transfer in the recreation department includes the debt payment for the Sports Complex debt. This debt is set to expire end of calendar year 2030.

**RECREATION
FISCAL YEAR 2026-2027**



REVIEW OF FISCAL YEAR 2025-26 RECREATION DEPARTMENT BUDGET GOALS

Project	
1	<p>Update and Improve Current Recreation Budget Procedures: Created new budgeting tools for staff to enhance the accuracy of financial reporting and projections. All budgets were integrated and include year-end projections. The department remains dedicated to achieving its financial goals while ensuring precise and transparent reporting.</p>
2	<p>Continue Development and Creation of New Recreation Website: The new website is still under development, with additional work required before it is ready to launch. The goal is to create a recreation website that seamlessly integrates with the Village website. Key priorities for the new site include optimizing activity organization, improving communication, enhancing layout, and increasing visibility. This platform will serve to further promote the Recreation Department and help establish a refreshed identity.</p>
3	<p>Add and Implement Rainout Line Communication Software: The Rainout Line software enhanced communication and visibility for the Recreation Department by providing real-time updates on facility and event statuses. With this software, users can access live updates through the department’s website or the Rainout Line app. This tool serves as a crucial communication resource for years to come, enabling staff to send updates directly from their mobile devices, ensuring patrons receive timely and accurate information.</p>
4	<p>Develop Recreation Fee Tables for all Programs: Currently, the Recreation Department lacks a historical record of program fees. The objective was to develop a straightforward tool that enables staff to track pricing trends over time and implement adjustments as needed. This tool will also provide a comprehensive view of pricing across the organization, allowing for better comparisons and informed decision-making.</p>
5	<p>Construct Recreation Facilities Master Plan: The Recreation Department aims to hire an external consultant to develop a Recreation Facilities Master Plan. This plan will serve as a strategic guide for decision-making, helping the Village manage and enhance its recreation facilities over the next decade. By assessing current facilities and incorporating community input, the plan will outline a blueprint for expansion, improvement, and preservation of these assets while ensuring future recreational opportunities. The draft RFP is completed and will be released in Q4 2026.</p>

FISCAL YEAR 2026-27 RECREATION DEPARTMENT BUDGET GOALS

	Project	Target Completion
1	Extend operating hours at Adler Pool to later evening times: Evaluate staffing, demand, and operational impacts to determine the feasibility of extending Adler Pool hours later into the evening. The goal is to increase accessibility for residents while maintaining safety, service quality, and financial sustainability.	Q1 2026 5/31/2026
2	Expand Libertyville Swim School and implement first fall season: Continue to revamp the swim lesson program by updating the curriculum and improve the overall participant experience.	Q2 2026 9/30/2026
3	Reopen the Riverside Facility to support expanded programming and additional activity space: Assess the reopening of the Riverside facility following the closure of the preschool program, to support expanded recreation programming. This space would provide additional capacity for indoor programs, special events, and partnerships that align with community needs.	Q2 2026 8/31/2026
4	Evaluate District 70 Before and After School Program for potential future use and expansion: Review the current District 70 before- and after-school program model to assess participation, costs, and long-term viability. Explore opportunities for future collaboration or expansion to better serve families and align with Recreation Department goals.	Q3 2026 12/31/2026
5	Implementation of an all-day sports camp within the summer camp program: Develop and launch an all-day sports-focused camp as part of the summer camp lineup. This program would provide a structured, active option for families seeking full-day coverage while expanding athletic and skill-based offerings.	Q1 2026 6/30/2026



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY ORIGINAL BUDGET	BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
DEPT 0702 - RECREATION							
SALARIES & WAGES							
01-0702-1-701000	SALARIES - ADMINISTRATIVE STAFF	316,139	363,005	363,005	352,000	377,367	4
01-0702-1-702000	SALARIES - SUMMER CAMP	67,548	88,033	88,033	75,000	267,635	204
01-0702-1-703000	SALARIES - GENERAL PROGRAMS	225,772	280,000	280,000	290,000	4,734	(98)
	DANCE		52,000		52,000		
	DAY CAMP		170,000		180,000		
	TEEN TRAVELERS		46,000		46,000		
	GENERAL PROGRAMS		12,000		12,000	4,734	
	GL # FOOTNOTE TOTAL		280,000		290,000	4,734	
01-0702-1-704000	SALARIES-DANCE					49,095	
01-0702-1-705000	SALARIES - SPECIAL EVENTS	5,320	5,000	5,000	5,000	2,000	(60)
SALARIES & WAGES		614,779	736,038	736,038	722,000	700,831	(5)
EMPLOYEE BENEFITS							
01-0702-2-720000	INSURANCE	66,683	69,336	69,336	64,000	67,331	(3)
01-0702-2-747000	UNEMPLOYMENT BENEFITS	4,788			3,192		
01-0702-2-793000	EMPLOYER CONTRIBUTION IMRF	38,329	45,768	45,768	43,000	40,919	(11)
01-0702-2-794000	EMP CONTRIBUTION FICA/MEDICARE	46,283	59,100	59,100	56,000	53,614	(9)
EMPLOYEE BENEFITS		156,083	174,204	174,204	166,192	161,864	(7)
CONTRACTUAL							
01-0702-3-713000	INDEPENDENT CONTRACTOR	101,393	79,100	79,100	70,000	78,605	(1)
	LIFESPORT TENNIS					23,599	
	LIFESPORT PICKLEBALL					5,746	
	LIFESPORT FENCING					480	
	SAFESITTER					6,264	
	YOUNG REMBRANDTS					2,500	
	PERFECT BREWING					660	
	THE SUGAR LAB					3,385	
	LIFE COACHING					1,036	
	AIKIDO MARTIAL ARTS					640	
	WOOD CARVING		3,500		3,500	2,142	
	BABYSITTING		3,000		3,000		
	PICKLEBALL		3,500		3,500		
	MISC/NEW		8,000		8,000		
	GLACIER ICE CLASSES		4,000		4,000	2,688	
	MUSIC IN THE BOX		6,500		6,500	6,762	
	ROBOTHINK		6,500		6,500	965	
	PATTERSON GLASS BLOWING		500			400	
	CHESS WIZARDS		1,000			168	
	JUNIOR SAILING		1,500			440	
	SHOTOKAN KARATE		18,000		12,500	15,737	
	LIFESPORT TENNIS CLUB / FENCING		20,000		20,000		
	LIBERTYVILLE GARDENS		2,600		2,500	4,552	
	TADA COOKIES		500			441	
	GL # FOOTNOTE TOTAL		79,100		70,000	78,605	
01-0702-3-721000	INTERGOVMTAL RISK MGMT AGENCY	16,600	30,000	30,000	33,184	33,000	10
01-0702-3-742000	COPY MACHINE LEASE	1,864	1,920	1,920	1,847	1,980	3
CONTRACTUAL		119,857	111,020	111,020	105,031	113,585	2
UTILITIES							
01-0702-4-708000	ELECTRICITY	23,685	25,975	25,975	26,249	26,774	3
01-0702-4-709000	NORTH SHORE GAS	4,229	3,000	3,000	3,538	3,608	20
01-0702-4-710000	TELEPHONE	1,279	2,000	2,000	1,361	1,680	(16)
UTILITIES		29,193	30,975	30,975	31,148	32,062	4
COMMODITIES							
01-0702-5-706000	SUPPL & EXP - SUMMER CAMP	54,536	56,850	56,850	52,000	21,972	(61)
	SUMMER CAMP SUPPLIES					21,972	
	SPORTS COMPLEX SUB-LEASE		48,000		48,000		
	JUNIOR COUNSELOR T-SHIRTS		225		4,000		
	SAFETY TOWN SUPPLIES		350				
	SAFETY TOWN T-SHIRTS		200				
	SUNSHINE KIDS SUPPLIES		150				
	SUNSHINE KIDS T-SHIRTS		150				
	CAMP ADVENTURE SUPPLIES		150				
	CAMP ADVENTURE T-SHIRTS		150				
	KINDER KORNER SUPPLIES		3,500				
	KINDER KORNER T-SHIRTS		300				
	KINDER KORNER FIELD TRIPS		600				
	COPIER LEASE		1,500				
	PRESCHOOL CLASSES		1,575				
	GL # FOOTNOTE TOTAL		56,850		52,000	21,972	
01-0702-5-707000	SUPPL & EXP-GENERAL PROGRAMS	20,240	30,750	30,750	28,000	27,125	(12)



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY ORIGINAL BUDGET	BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
	GENERAL PROGRAM SUPPLIES					27,125	
	PARK POP UP		1,750		1,750		
	HOLIDAY CRAFTS		2,000		2,000		
	KIDDIE KONNECTIONS		1,000		1,000		
	STAFF UNIFORMS		750				
	PICKLEBALL SUPPLY		1,000				
	DISC GOLF SUPPLY		750				
	NEW PROGRAMS/MISC		4,000		4,000		
	DAY CAMP SUPPLIES		16,000		15,000		
	TEEN TRAVELERS		2,000		2,500		
	RED CROSS BABYSITTING SUPPLIES		1,500		1,750		
	GL # FOOTNOTE TOTAL		30,750		28,000	27,125	
01-0702-5-716000	DANCE PROGRAM EXPENSE	12,889	13,000	13,000	13,000	56,200	332
	CANLAN RENTAL FEE					43,200	
	COSTUMES		9,500		9,500	10,000	
	RECITAL FEE (RENTAL, BACKDROP, PROGRAM)		3,000		3,000	2,500	
	MISCELLANEOUS		500		500	500	
	GL # FOOTNOTE TOTAL		13,000		13,000	56,200	
01-0702-5-722000	SEASONAL BROCHURES	28,019	34,030	34,030	32,000	40,288	18
	POOL AND CAMP GUIDE PRINTING					1,088	
	BANNERS/POSTERS/FLYERS		1,000		1,000	2,000	
	NEW RESIDENT POSTCARDS		1,000		1,000	500	
	SOCIAL MEDIA ADS		1,500		1,500	1,500	
	BROCHURE DESIGN WORK		6,000		7,000	6,000	
	PRINTING BROCHURE		6,000		7,000	7,000	
	WEBSITE FORMATTING - FLIPPY BOOK		530			600	
	3 POSTCARDS -SUMMER, FALL, WINTER		9,000		9,000	8,000	
	POSTAGE		7,500		5,500	8,000	
	FLIERS/MISC SOFTWARE UPGRADE		500			5,000	
	MISC PROMO		1,000			600	
	GL # FOOTNOTE TOTAL		34,030		32,000	40,288	
01-0702-5-723000	OFFICE SUPPLIES	5,300	8,000	8,000	7,000	8,170	2
	OFFICE FURNITURE		750		750	250	
	CREDIT CARD READER					500	
	MISC		700		700	700	
	CONSTANT CONTACT		570		570	570	
	STAFF UNIFORMS		750		750	1,000	
	COPIER PRINTING		280		280	250	
	LETTERHEAD/ENVELOPES		300		300	200	
	BUSINESS CARDS		150		150	200	
	POSTAGE		500		500	500	
	SUPPLIES		3,500		2,500	3,500	
	SOFTWARE UPGRADES/REPAIRS		500		500	500	
	GL # FOOTNOTE TOTAL		8,000		7,000	8,170	
01-0702-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	6,646	11,361	11,361	11,249	12,455	10
	NRPA CONFERENCE (DIRECTOR)					2,500	
	RAINOUT LINE					399	
	ACTIVENET TRAINING		1,200		1,200	1,000	
	IPRA PROF DEV SCHOOL		900				
	TIMEPRO		650		650	700	
	SEASONAL STAFF TRAININGS		900		1,000	900	
	NRPA MEMBERSHIP		470		1,000	700	
	IAPD MEMBERSHIP		721		800	721	
	SAM'S CLUB MEMBERSHIP		135		99	150	
	IPRA CONFERENCE (3 PEOPLE)		3,500		3,500	3,000	
	STAFF TRAINING		2,000		2,000	1,500	
	IPRA MEMBERSHIP		885		1,000	885	
	GL # FOOTNOTE TOTAL		11,361		11,249	12,455	
01-0702-5-732000	SUPPLIES & EXP -SPC EVNT FMLY	20,379	29,575	29,575	26,000	30,375	3
	REC ON THE GO					500	
	STORY STROLL					500	
	WINTER FEST					5,000	
	BALLOON GLOW		4,000		5,000		
	NORTH POLE EXPRESS		1,200				
	NATIONAL NIGHT OUT		500			500	
	TASTY THURSDAY		2,500		2,500	16,000	
	PUZZLE PALOOZA		500				
	PARK PASSPORT		750			500	
	NEW EVENTS/MISC		1,400			2,000	
	TRUNK OR TREAT		1,000		2,000	1,000	



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
	MOVIE IN THE PARK		2,000		3,000		
	PARENTS NIGHT OUT		700		500		
	DRIVE IN MOVIE		750				
	SANTA PARADE		1,000		1,500	1,000	
	DONUTS W/SANTA		1,500		1,500		
	PROMO ITEMS		1,000		2,000	2,000	
	DONUTS WITH SANTA		800				
	DONUTS WITH THE BUNNY		1,000		2,000		
	MOM & SON CAMPFIRE COOKOUT		1,600				
	DADDY DAUGHTER DANCE		6,000		6,000		
	SIGNS		500			500	
	BIKE RESALE		400			400	
	TREE LIGHTING		250			250	
	LETTERS TO SANTA		225			225	
	GL # FOOTNOTE TOTAL		29,575		26,000	30,375	
01-0702-5-736000	CREDIT CARD BANK FEE	41,177	35,000	35,000	42,000	38,688	11
01-0702-5-750000	REFUNDS	(485)	300	300	300	300	
01-0702-5-788000	CASH SHORT	273	250	250	100	250	
01-0702-5-799000	MISCELLANEOUS	217	300	300	300	500	67
COMMODITIES		189,191	219,416	219,416	211,949	236,323	8
REPAIRS & MAINTENANCE							
01-0702-7-712000	MAINTENANCE BUILDING	63,633	119,625	119,625	119,625	120,670	1
	RIVERSIDE PRESCHOOL BOILER REPLACEMENT					13,000	
	RIVERSIDE PAINTING, FLOORING AND LIGHTING					20,000	
	POWERWASHING/EXTRA CLEANING					2,500	
	RIVERSIDE PRESCHOOL NEW AC UNIT		15,000		15,000		
	ADLER TABLES/CHAIRS		18,500		18,500		
	INTERNET (CRAWFORD HOUSE)		3,300		3,300	3,420	
	CANLAN CLEANING FEE		12,000		12,000		
	AED		2,500		2,500	2,500	
	PORT A POTTIES IN PARKS		1,700		1,700	3,000	
	NEW UMBRELLAS AT RIVERSIDE TENNIS COURTS		825		825	2,500	
	FURNACE INSPECTIONS AND REPAIRS		1,200		1,200	1,200	
	AIR CONDITIONS INSPECTIONS		1,000		1,000	1,000	
	PLUMBING		1,000		1,000	1,000	
	SPRINKLER INSPECTIONS		700		700	3,000	
	CHEMICAL CLEANING SUPPLIES		400		400	400	
	HARDWARE SUPPLIES		600		600	750	
	PEST CONTROL (RIVERSIDE PRESCHOOL)		600		600	1,500	
	CUSTODIAL -RIVERSIDE, ADLER, CRAWFORD, BUTLER LAKE, DANCE/PRESCHOOL WING, RIVERSIDE POOL		54,100		54,100	58,400	
	LOCKS AND HARDWARE		800		800	1,000	
	FIRE EXTINGUISHER INSPECTION		500		500		
	PAPER PRODUCTS		3,000		3,000	3,500	
	MISCELLANEOUS REPAIRS		1,500		1,500	1,500	
	ELECTRICAL		400		400	500	
	GL # FOOTNOTE TOTAL		119,625		119,625	120,670	
01-0702-7-714000	MAINT MOTOR VEHICLE FEES	9,421	9,704	9,704	9,704	9,995	3
	3% ANNUALLY				9,704	9,995	
REPAIRS & MAINTENANCE		73,054	129,329	129,329	129,329	130,665	1
TRANSFERS							
01-0702-8-788000	TRANSFER SPORTS COMPLEX-DEBT	1,127,255	1,127,330	1,127,330	1,127,330	1,132,180	0
01-0702-8-789000	TECHNOLOGY EQUIP. & REPLACE	14,737	15,769	15,769	15,769	16,873	7
	TERF USER CHARGES (INCLUDES GIS)		15,769		15,769	16,873	
TRANSFERS		1,141,992	1,143,099	1,143,099	1,143,099	1,149,053	1
Total Department 00702: RECREATION		2,324,149	2,544,081	2,544,081	2,508,748	2,524,383	(1)



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
DEPT 0703 - SWIMMING POOL OPERATIONS							
SALARIES & WAGES							
01-0703-1-701000	SALARIES - ADMINISTRATIVE STAFF	52,900	62,410	62,410	62,410	65,563	5
01-0703-1-702000	SALARIES - CONCESSIONS	11,535	14,000	14,000	14,302	18,567	33
	CONCESSIONS		14,000		14,302	18,567	
01-0703-1-703000	SALARIES - PUBLIC SWIM	213,050	221,600	221,600	240,000	240,894	9
	LIFEGUARD CERTIFICATION		18,000		18,000	10,725	
	POOL MANAGERS INSERVICE		2,600		2,600	5,400	
	POOL CORDINATOR		14,500		14,500		
	IN-SERVICE TRAINING		8,500		8,500	10,500	
	ADLER POOL MANAGERS		14,500		14,500	28,512	
	ADLER POOL LIFEGUARDS		116,000		134,400	143,748	
	ADLER POOL CASHIER		10,000		10,000	12,617	
	RIVERSIDE POOL MANAGERS		10,500		10,500	8,190	
	RIVERSIDE LIFEGUARDS/CASHIER		16,000		16,000	15,015	
	CLEANING/PRESEASON		11,000		11,000	6,187	
	GL # FOOTNOTE TOTAL		221,600		240,000	240,894	
01-0703-1-704000	SALARIES - SWIM LESSONS	32,080	30,900	30,900	48,000	69,073	124
	INDOOR SWIM LESSONS				17,100	37,824	
	SWIM TEAM MANAGER		2,500		2,500	2,500	
	LEARN TO SWIM SUPERVISOR		3,200		3,200	2,500	
	LEARN TO SWIM INSTRUCTORS		17,000		17,000	17,600	
	SWIM TEAM COACHES		5,500		5,500	7,776	
	AQUA EXERCISE INSTRUCTORS		2,700		2,700	873	
	GL # FOOTNOTE TOTAL		30,900		48,000	69,073	
SALARIES & WAGES		309,565	328,910	328,910	364,712	394,097	20
EMPLOYEE BENEFITS							
01-0703-2-793000	EMPLOYER CONTRIBUTION IMRF	5,650	6,952	6,952	5,250	7,109	2
01-0703-2-794000	EMP CONTRIBUTION FICA/MEDICARE	23,489	26,179	26,179	26,000	30,148	15
EMPLOYEE BENEFITS		29,139	33,131	33,131	31,250	37,257	12
CONTRACTUAL							
01-0703-3-705000	CONTRACTUAL SERVICES	11,120	11,500	11,500	11,550	11,550	0
	AUDITS		4,350		4,350	4,350	
	RETAINER FEE		900		950	950	
	INSTRUCTOR COURSE		1,600		1,600	1,600	
	LG CERTIFICATIONS		4,650		4,650	4,650	
	GL # FOOTNOTE TOTAL		11,500		11,550	11,550	
01-0703-3-721000	INTERGOVMTAL RISK MGMT AGENCY	5,790	9,500	9,500	10,447	10,450	10
CONTRACTUAL		16,910	21,000	21,000	21,997	22,000	5
UTILITIES							
01-0703-4-708000	ELECTRICITY	20,727	28,000	28,000	24,968	25,717	(8)
01-0703-4-709000	NORTH SHORE GAS	13,094	15,000	15,000	15,781	16,097	7
01-0703-4-710000	TELEPHONE	1,498	2,000	2,000	1,376	1,417	(29)
UTILITIES		35,319	45,000	45,000	42,125	43,231	(4)
COMMODITIES							
01-0703-5-705000	SUPPLIES - SWIM LESSONS	989	1,500	1,500	1,300	1,500	
	FINS/TOYS		250		250	250	
	SWIM LESSON TRAINING & REWARDS		250		250	250	
	LIFE JACKETS		750		800	750	
	KICKBOARDS		250			250	
	GL # FOOTNOTE TOTAL		1,500		1,300	1,500	
01-0703-5-706000	MATERIALS AND SUPPLIES	4,625	5,275	5,275	5,200	5,275	
	TRAINER AED		975		900	975	
	EMERGENCY EQUIPMENT (O2, MASKS, RESCUE TUBES)		1,000		1,000	1,000	
	COPIER		100		100	100	
	MISC		300		300	300	
	POOL PASSES		500		500	500	
	FANNY PACKS		500		500	500	
	WHISTLES		200		200	200	
	SEAL EASY MASKS		500		500	500	
	FIRST AID SUPPLIES		400		400	400	
	WRISTBANDS		300		300	300	
	MARKETING/PROMO		500		500	500	
	GL # FOOTNOTE TOTAL		5,275		5,200	5,275	
01-0703-5-707000	SUPPLIES - MAINTENANCE	11,485	8,700	8,700	2,500	7,500	(14)
	CONCESSION EQUIPMENT					4,000	
	SIGNAGE		1,000		1,000	1,000	
	GUARD ROOM LOCKERS		5,200		1,500		
	AUTOMATED VACUUM		500			500	
	LIFEGUARD CHAIRS		700			700	
	NET REPLACEMENTS		100			100	



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27	
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE		
	POLES 7& BAGS FOR VACUUMS		300			300		
	UMBRELLAS		900			900		
	GL # FOOTNOTE TOTAL		8,700		2,500	7,500		
01-0703-5-723000	OFFICE SUPPLIES	179	1,000	1,000	1,139	1,000		
01-0703-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,571	4,700	4,700	3,500	5,525	18	
	TIME PRO		700		700	700		
	IPRA MEMBERSHIP AQUA SUPERVISOR		300		300	265		
	IPRA CONFERENCE AQUA SUPERVISOR		1,200		1,200	1,000		
	FOOD SERVICE MANAGER TRAINING		250			200		
	AFO/CPO CERT SUPERVISOR		500		500	500		
	WHEN TO WORK		550		500	1,560		
	LAKE COUNTY HEALTH PERMIT- ADLER		550		300	600		
	LAKE COUNTY HEALTH PERMIT - RIVERSIDE		250			275		
	NORTHERN ILLINOIS SWIM CONFERENCE		400			425		
	GL # FOOTNOTE TOTAL		4,700		3,500	5,525		
01-0703-5-732000	CONCESSION EXPENSE	21,294	20,000	20,000	29,718	31,750	59	
	HERSHEY ICE CREAM					10,000		
	ANTIOCH PIZZA					6,000		
	SAMS		500		500	750		
	GOLD MEDAL FOOD/CANDY		14,000		18,000	9,000		
	CONCESSION FOOD PERMIT		320		320	500		
	PAPER PRODUCTS		450		840			
	CLEANING SUPPLIES		430		2,450			
	COCA COLA PRODUCTS		4,000		6,000	5,000		
	MISC		300		1,608	500		
	GL # FOOTNOTE TOTAL		20,000		29,718	31,750		
01-0703-5-734000	SPECIAL EVENTS	3,660	3,150	3,150	1,635	3,150		
	ANNUAL STAFF EVENT		400		400	600		
	MEMBER APPRECIATION EVENT		500		500	600		
	SWIM TEAM FAMILY PARTY		250		300	500		
	MISC SPECIAL EVENTS		2,000		435	1,450		
	GL # FOOTNOTE TOTAL		3,150		1,635	3,150		
01-0703-5-752000	UNIFORMS	5,578	6,500	6,500	4,526	7,000	8	
	INDOOR UNIFORMS					250		
	INDOOR SWIMSUITS					250		
	VISORS/HATS		300		300	300		
	SWIM TEAM COACH UNIFORMS		300		300	300		
	SWIMSUITS		3,700		3,700	3,700		
	STAFF UNIFORMS		1,500		226	1,500		
	SWIM TEAM TSHIRTS		700			700		
	GL # FOOTNOTE TOTAL		6,500		4,526	7,000		
01-0703-5-799000	MISCELLANEOUS	2,645	2,500	2,500	3,227	2,500		
COMMODITIES			54,026	53,325	53,325	52,745	65,200	22
REPAIRS & MAINTENANCE								
01-0703-7-712000	MAINTENANCE BUILDING	30,630	36,950	36,950	36,950	19,300	(48)	
	PAINT DOORS AT POOL					3,000		
	FENCE SCREENING AT RIVERSIDE					5,000		
	NEW AC MANAGERS OFFICE		7,500		7,500			
	ICE MACHINE				2,000			
	NACHO MACHINE				600			
	MISC		1,500		1,500	1,500		
	OVEN/COOKER/WARMERS REPAIR & MAINTENANCE		1,500		1,500	1,500		
	JANITORIAL SUPPLIES		3,500		3,500	3,500		
	LIGHT BULBS AND LENS COVERS		400			400		
	PAINTING		12,500		12,500			
	PLUMBING		1,500		1,500	1,500		
	ELECTRICAL		600			600		
	IRRIGATION REPAIRS		400			400		
	LOCKS AND HARDWARE		1,000		1,000	700		
	AC REPAIRS		1,000		1,000	1,000		
	SOUND EQUIPMENT REPAIR		200			200		
	FIRE EXTINGUISHER INSPECTION		1,000					
	CONTRACTUAL CLEANING-RIVERSIDE		4,350		4,350			
	GL # FOOTNOTE TOTAL		36,950		36,950	19,300		
01-0703-7-716000	MAINTENANCE POOLS	35,571	59,900	59,900	39,000	49,100	(18)	
	MAIN PUMP REPAIRS AND FILTER		500			1,000		
	PERLITE BOTH POOLS					1,350		
	SPARE SAMPLE PUMP		1,500		1,500	1,500		
	RIVERSIDE PERLITE		200					
	ADLER NATURAL CLEAR		2,000		2,000			
	ADLER PERLITE		1,000		800			
	VALVES		1,000		1,000	1,000		
	MISC ADLER		1,000		1,000			
	ADLER POOL LIQUID CHLORINE		11,000		11,000	13,700		
	ADLER CO2		8,200		8,200	8,200		

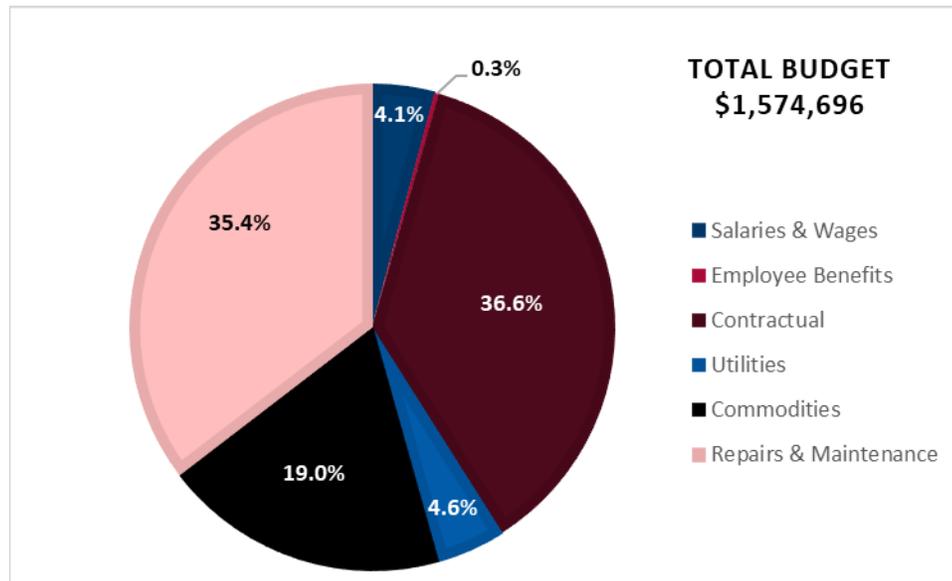


GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27	
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE		
	ADLER PUMP REPAIRS		500		500			
	ADLER HEATER REPAIR		20,000			5,400		
	ADLER CONTROLS REPAIR		200		200	200		
	RIVERSIDE LIQUID CHLORINE		1,200		1,200	1,500		
	RIVERSIDE CO2		1,250		1,250	800		
	PUMP AND FILTER REPAIRS		100		100	100		
	HEATER MAINTENANCE		200		200	600		
	CONTROL REPAIRS		200		200	200		
	BOTH POOLS ACID AND TSP		400		400	400		
	BOTH POOLS TESTING SUPPLIES		600		600			
	BOTH POOLS VACUUM REPAIRS		700		700	700		
	BOTH POOLS PAINT		250		250	250		
	ADLER SEQUA SOLUTION & MISC		1,000		1,000	800		
	CHEMICAL CONTROLLER REPLACEMENT		2,000		2,000	2,000		
	MISC RIVERSIDE		400		400	400		
	SPRING START UP SUPPLIES		3,000		3,000	7,500		
	SPARE CHLORINE PUMP		1,500		1,500	1,500		
	GL # FOOTNOTE TOTAL		59,900		39,000	49,100		
	REPAIRS & MAINTENANCE		66,201	96,850	96,850	75,950	68,400	(29)
Total Department 0703: SWIMMING POOL OPERATIONS			511,160	578,216	578,216	588,779	630,185	9
Department: 0705 SENIOR PROGRAMS								
CONTRACTUAL								
01-0705-3-713000	CONTRACTUAL SERVICES		73,709	75,920	75,920	75,920	79,716	5
	SENIOR SERVICES CONTRACT (\$60,000 BASE PLUS 5% 2025-2026 ESCALATION)			75,920		75,920	79,716	
	CONTRACTUAL		73,709	75,920	75,920	75,920	79,716	5
Total Department 0705: SENIOR PROGRAMS			73,709	75,920	75,920	75,920	79,716	5

BUDGET DETAIL

GENERAL FUND, MISC. COST CENTERS

Miscellaneous cost centers in the General Fund includes Emergency Management Agency, Legislative Boards and Commissions, Legal, Central Business District Parking, Community Organizations, Highway & Bridges, and Public Buildings



Miscellaneous Cost Centers	Actual 2024-25	Amended Budget 2025-26 A	Projections 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Salaries & Wages	64,500	65,500	63,875	65,000	-0.8%	1.8%
Employee Benefits	4,934	5,011	4,886	4,973	-0.8%	1.8%
Contractual	442,364	518,880	493,998	576,137	11.0%	16.6%
Utilities	49,549	72,898	63,911	72,300	-0.8%	13.1%
Commodities	283,911	325,674	278,369	298,675	-8.3%	7.3%
Repairs & Maintenance	290,419	453,654	417,810	557,611	22.9%	33.5%
Total Department	\$ 1,135,677	\$ 1,441,617	\$ 1,322,849	\$ 1,574,696	9.2%	19.0%



		2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
GL NUMBER	DESCRIPTION	ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED BUDGET	% CHANGE
DEPT 1000 - EMERGENCY MANAGEMENT AGENCY							
COMMODITIES							
01-1000-5-717000	COMPUTER EQUIPMENT & SUPPLIES	1,450	1,450	400	600		(59)
	COMPUTER SUPPLIES	1,000					
	EOC SUPPLIES	250		400	500		
	EOC MAINTENACE	200			100		
	GL # FOOTNOTE TOTAL	1,450		400	600		
01-1000-5-723000	OFFICE SUPPLIES	150	150	150	100		(33)
	OFFICE SUPPLIES MISCELLANEOUS	150		150	100		
01-1000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	190	2,975	2,975	1,440	1,575	(47)
	TRAINING		2,500		1,000	1,000	
	LCEPC SUMMIT		100			100	
	EMA CONFERENCE		300		375	400	
	IESMA DUES		75		65	75	
	GL # FOOTNOTE TOTAL		2,975		1,440	1,575	
01-1000-5-799000	MISCELLANEOUS	811	2,000	2,000			(100)
COMMODITIES		1,001	6,575	6,575	1,990	2,275	(65)
REPAIRS & MAINTENANCE							
01-1000-7-715000	MAINTENANCE OTHER EQUIPMENT	3,885	5,000	5,000	5,000	5,800	16
	WEATHERWARN ANNUAL SERVICE					1,800	
	EARLY WARNING SIREN REPAIRS		5,000		5,000	4,000	
	GL # FOOTNOTE TOTAL		5,000		5,000	5,800	
REPAIRS & MAINTENANCE		3,885	5,000	5,000	5,000	5,800	16
Total Department 1000: EMERGENCY MANAGEMENT AGENCY		4,886	11,575	11,575	6,990	8,075	(30)



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
DEPT 1200 - LEGISLATIVE BDS & COMMITTEES							
SALARIES & WAGES							
01-1200-1-701000	SALARIES - VILLAGE BOARD	58,000	58,000	58,000	58,000	58,000	
01-1200-1-770000	APPEARANCE REVIEW COMMITTEE	550	1,300	1,300	500	1,000	(23)
01-1200-1-775000	PLAN COMMISSION/ZON BD APPEALS	5,950	6,200	6,200	5,375	6,000	(3)
SALARIES & WAGES		64,500	65,500	65,500	63,875	65,000	(1)
EMPLOYEE BENEFITS							
01-1200-2-794000	EMP CONTRIBUTION FICA/MEDICARE	4,934	5,011	5,011	4,886	4,973	(1)
EMPLOYEE BENEFITS		4,934	5,011	5,011	4,886	4,973	(1)
CONTRACTUAL							
01-1200-3-728000	TECHNICAL SERVICE	6,916	16,150	16,150	13,150	12,407	(23)
	AGENDA PACKET SOFTWARE		5,150		5,150	5,407	
	PROFESSIONAL SERVICES		3,000		1,500	3,000	
	PUBLIC NOTICES		3,000		1,500	3,000	
	BOARD MEETING VIDEO STORAGE-CIVIC PLUS		5,000		5,000	1,000	
	GL # FOOTNOTE TOTAL		16,150		13,150	12,407	
CONTRACTUAL		6,916	16,150	16,150	13,150	12,407	(23)
COMMODITIES							
01-1200-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	18,928	23,669	23,669	22,445	24,151	2
	PLAN COMMISSION & APPEARANCE REVIEW LEGAL						
	TRAINING		1,500		750	1,500	
	MEETING ATTENDANCE		1,514		1,514	1,589	
	NWMC DUES		11,205		10,496	11,020	
	1050		1,000		1,000	1,050	
	MUNICIPAL CLERKS DUES		21		21	21	
	IML DUES		1,900		1,750	1,837	
	CMAF		798		910	1,000	
	MISCELLANEOUS		2,300		2,300	2,300	
	LAKE COUNTY MUNICIPAL LEAGUE DUES		2,331		2,604	2,734	
	LAKE COUNTY TRANSPORTATION		1,100		1,100	1,100	
	GL # FOOTNOTE TOTAL		23,669		22,445	24,151	
01-1200-5-771000	BD OF POLICE & FIRE COMMISSION	1,522	2,000	2,000	1,500	2,000	
01-1200-5-774000	HISTORIC PRESERVATION COMMISSION	15,500	500	500	890	500	
	HPC CERTIFIED LOCAL GOVERNMENT - DOWNTOWN						
	HISTORIDISTRICT C (GRANT FUNDED)		500		890	500	
01-1200-5-798000	BUSINESS APPRECIATION BREAKFST	4,633	5,000	5,000	5,457	6,000	20
01-1200-5-799000	MISCELLANEOUS	2,479	7,000	7,000	4,450	8,000	14
	COMMISSIONS AND COMMITTEES					5,000	
	MISCELLANEOUS		2,000		4,450	3,000	
	ARTS COMMISSION		5,000				
	GL # FOOTNOTE TOTAL		7,000		4,450	8,000	
COMMODITIES		43,062	38,169	38,169	34,742	40,651	7
Total Department 1200: LEGISLATIVE BDS & COMMITTEES		119,412	124,830	124,830	116,653	123,031	(1)
DEPT 1300 - LEGAL							
CONTRACTUAL							
01-1300-3-776000	VILLAGE ATTORNEY-GEN REPRESENT	223,173	237,000	237,000	265,000	272,000	15
01-1300-3-777000	VILLAGE PROSECUTOR	97,244	95,000	95,000	90,000	95,000	
01-1300-3-778000	LABOR COUNSEL	19,456	50,000	50,000	35,000	75,000	50
01-1300-3-779000	LITIGATION	42,903	30,000	30,000	20,000	30,000	
01-1300-3-781000	ADMINISTRATIVE ADJUDICATOR	5,200	8,000	8,000	8,000	8,000	
01-1300-3-799000	OTHER LEGAL	9,336	20,000	20,000	5,000	20,000	
CONTRACTUAL		397,312	440,000	440,000	423,000	500,000	14
Total Department 1300: LEGAL		397,312	440,000	440,000	423,000	500,000	14



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY ORIGINAL BUDGET	2025-26 2025-26 AMENDED BUDGET	2025-26 2025-26 PROJECTED ACTIVITY	2026-27 2026-27 REQUESTED BUDGET	2026-27 2026-27 REQUESTED % CHANGE
Dept 1500 - CENTRAL BUSINESS DST PARKING						
UTILITIES						
01-1500-4-710000	TELEPHONE	9,644	9,800	9,800	9,800	
	UTILITIES	9,644	9,800	9,800	9,800	0
REPAIRS & MAINTENANCE						
01-1500-7-712000	MAINTENANCE BUILDING	162,598	190,000	190,000	223,700	18
	JANITORIAL SERVICE - PARKING STRUCTURES				10,000	
	ELEVATOR MAINTENANCE-CONTRACT & INSPECTION		20,600	20,600	20,600	
	MISC OTHER MAINTENANCE		5,000	8,000	8,000	
	LIGHT BULBS		500	2,500	2,500	
	FIRE SAFETY		3,900	3,900		
	CODE BLUE ANNUAL MAINTENANCE		6,100	6,100	6,100	
	ANNUAL MAINTENANCE - LAKE STREET AND CHURCH STREET PARKING GARAGES		150,000	100,000	175,000	
	FIRE ALARM INSPECTION		1,100	1,100		
	FIRE EXTINGUISHER MAINTENANCE		1,300	1,300		
	WASH WINDOWS		1,500	1,500	1,500	
	GL # FOOTNOTE TOTAL		190,000	145,000	223,700	
01-1500-7-713000	MAINTENANCE PARKING LOTS	17,437	37,506	37,506	49,755	33
	REPLACEMENT OF EV CHARGING STATIONS				11,000	
	LANDSCAPE CHURCH STREET GARAGE		6,764	6,764	6,967	
	LANDSCAPE LAKE STREET GARAGE		4,192	4,192	4,318	
	SNOW REMOVAL		14,200	14,200	14,620	
	REPLACEMENT PLANTS		500	500	500	
	IRRIGATION SYSTEM		350	350	350	
	TRASH ENCLOSURE & SIDEWALK/ALLEYWAY CLEANING		11,500	11,500	12,000	
	GL # FOOTNOTE TOTAL		37,506	37,506	49,755	
	REPAIRS & MAINTENANCE	180,035	227,506	227,506	273,455	20
Total Department 1500: CENTRAL BUSINESS DST PARKING		189,679	237,306	237,306	283,255	19



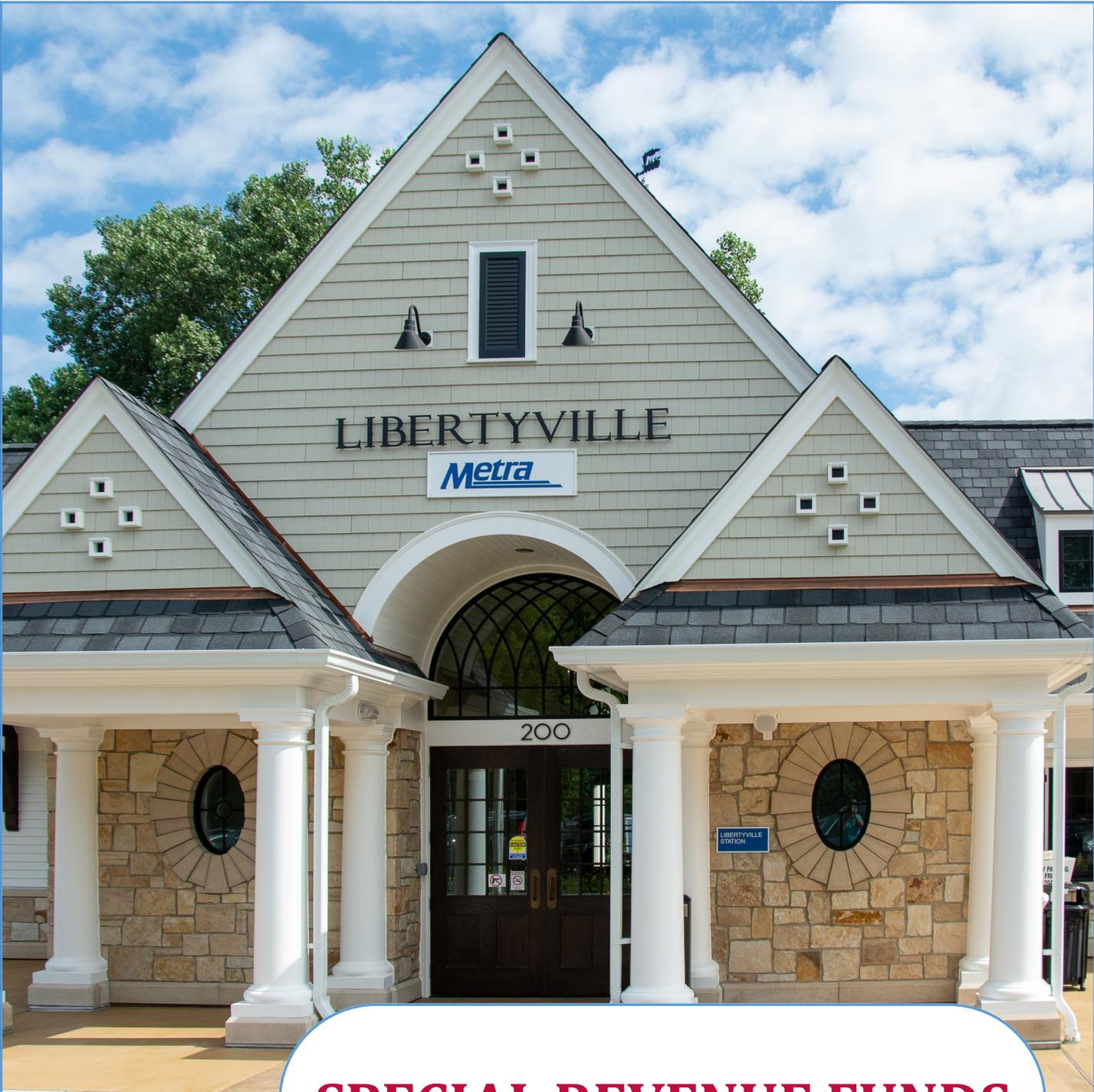
GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
DEPT 1600 - COMMUNITY ORGAN/ACTIVITIES							
CONTRACTUAL							
01-1600-3-767000	MOSQUITO CONTROL	32,475	52,730	52,730	32,475	52,730	
	MOSQUITO CONTROL PLUS TWO OPTIONAL SPRAYS		52,730		32,475	52,730	
CONTRACTUAL		32,475	52,730	52,730	32,475	52,730	0
COMMODITIES							
01-1600-5-754000	SPECIAL REC ASSN CENTRAL LAKE COUNTY	180,805	231,485	231,485	180,829	188,204	(19)
01-1600-5-761000	SPECIAL EVENTS	38,702	41,250	41,250	40,487	59,450	44
	SANTA PARADE		1,500		700	1,500	
	JULY 4TH - TENT FOR VILLAGE BAND		1,600		1,487	1,600	
	ADDITIONAL JULY 4TH PORTABLE TOILETS		1,100		1,550	1,550	
	MISC		300			300	
	FIREWORKS		36,750		36,750	54,500	
	GL # FOOTNOTE TOTAL		41,250		40,487	59,450	
01-1600-5-799000	MISCELLANEOUS		2,000	2,000	500	1,000	(50)
	MISC.		2,000		500	1,000	
COMMODITIES		219,507	274,735	274,735	221,816	248,654	(9)
Total Department 1600: COMMUNITY ORGAN/ACTIVITIES		251,982	327,465	327,465	254,291	301,384	(8)



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
DEPT 1700 - PUBLIC BUILDINGS							
CONTRACTUAL							
01-1700-3-721000	INTERGOVMTAL RISK MGMT AGENCY	5,661	10,000	10,000	25,373	11,000	10
CONTRACTUAL		5,661	10,000	10,000	25,373	11,000	10
UTILITIES							
01-1700-4-709000	NORTH SHORE GAS	1,089	2,000	2,000	1,115	1,500	(25)
01-1700-4-712000	STORMWATER FEE	38,816	61,098	61,098	52,996	61,000	(0)
	599.0 ERU + IDF X \$17.00 X 6 BILLS FOR FY 2023-2024		61,098		52,996	61,000	
UTILITIES		39,905	63,098	63,098	54,111	62,500	(1)
COMMODITIES							
01-1700-5-706000	MATERIALS AND SUPPLIES	658	700	700	700	2,000	186
	EQUIPMENT AND TOOLS FOR FACILITIES MANAGER		700		700	2,000	
01-1700-5-752000	UNIFORMS	489	500	500	1,026	1,000	100
	UNIFORMS FOR FACILITIES MANAGER		500		1,026	1,000	
01-1700-5-799000	MISCELLANEOUS	19,194	4,995	4,995	18,095	4,095	(18)
	LIFT - FACILITIES REPAIRS					500	
	STAFF TRAINING		95		95	95	
	TUITION REIMBURSEMENT FACILITIES MANAGER		2,000				
	MISCELLANEOUS		2,900		18,000	3,500	
	GL # FOOTNOTE TOTAL		4,995		18,095	4,095	
COMMODITIES		20,341	6,195	6,195	19,821	7,095	15
REPAIRS & MAINTENANCE							
01-1700-7-711000	MAINTENANCE - MISCELLANEOUS					70,000	
	FIRE SAFETY - ALL BUILDINGS					70,000	
01-1700-7-712000	MAINTENANCE - VILLAGE HALL	37,976	43,191	43,191	43,191	43,486	1
	LAWN MOWING CONTRACTUAL		3,151		3,151	3,246	
	CONTRACTUAL SERVICES		12,000		12,000	12,000	
	JANITORIAL SERVICE		14,000		14,000	15,400	
	HVAC MAINTENANCE		4,000		4,000	4,000	
	FIRE SPRINKLER/EXTINGUISHER/ALARM		1,200		1,200		
	PEST CONTROL		800		800	800	
	JANITORIAL & MAINTENANCE SUPPLIES		2,500		2,500	2,500	
	OTHER REPAIRS AND CLOCK		2,000		2,000	2,000	
	ELEVATOR MAINTENANCE		3,540		3,540	3,540	
	GL # FOOTNOTE TOTAL		43,191		43,191	43,486	
01-1700-7-713000	MAINTENANCE - SCHERTZ BLDG	67,458	40,020	40,020	47,976	6,500	(84)
	POLICE RAMP REPAIRS		1,500				
	LANDSCAPE MOWING CONTRACTUAL		7,000		12,166	5,000	
	CONTRACTUAL SERVICES		7,000		4,000		
	JANITORIAL SERVICE		12,500		12,500	1,500	
	HVAC MAINTENANCE		5,000		5,000		
	FIRE SPRINKLER/EXTINGUISHER/ALARM MAINTENANCE		1,200		4,000		
	JANITORIAL MAINTENANCE SUPPLIES		1,450		4,000		
	OTHER REPAIRS (FLAGS,240)		2,000		2,000		
	ELEVATOR MAINTENANCE		1,770		3,710		
	PEST CONTROL		600		600		
	GL # FOOTNOTE TOTAL		40,020		47,976	6,500	
01-1700-7-714000	MAINTENANCE VEHICLES	1,065	1,097	1,097	1,097	1,130	3
	VEHICLE MAINTENANCE - 3% ANNUAL INCREASE		1,097		1,097	1,130	
01-1700-7-720000	MAINTENANCE - COOK HOUSE		28,300	28,300	28,300	48,100	70
	CHIMNEY MAINTENANCE					20,000	
	OUTSIDE DOOR PAINTING		4,200		4,200	4,200	
	RAMP MAINTENANCE		2,500		2,500	2,500	
	CONTRACTUAL SERVICES - FACILITIES		10,000		10,000	10,000	
	NORTH SHORE GAS		1,500		1,500	1,500	
	HVAC MAINTENANCE		1,500		1,500	1,500	
	MISCELLANEOUS		6,000		6,000	6,000	
	FIRE SAFETY		200		200		
	PEST CONTROL		1,400		1,400	1,400	
	ALARM AND TELEPHONE		1,000		1,000	1,000	
	GL # FOOTNOTE TOTAL		28,300		28,300	48,100	
01-1700-7-762000	MAINTENANCE - CIVIC CENTER		56,840	56,840	58,040	56,740	(0)
	KITCHEN HOOD AND SUPPRESSION CLEANING/INSPECTIONS				1,200	1,200	
	RAILING REPAIRS AND CONCRETE REPAIRS		8,000		8,000	8,000	
	CONTRACTUAL SERVICES - FACILITIES		27,500		27,500	27,500	
	ROOF REPAIR/REPLACEMENT		1,500		1,500	1,500	
	ELEVATOR MAINTENANCE		3,540		3,540	3,540	



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27	
		ACTIVITY ORIGINAL BUDGET	BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
	FIRE SAFETY		1,300			1,300		
	EXTERIOR MAINTENANCE AND PAINTING		2,000			2,000		
	GENERATOR MAINTENANCE AND SUPPLIES		1,000			1,000		
	PLUMBING, ELECTRICAL AND MISC REPAIRS		3,000			3,000		
	HVAC MAINTENANCE AND REPAIRS		5,000			5,000		
	MISC. UTILITIES, FLAGS AND OTHER		4,000			4,000		
	GL # FOOTNOTE TOTAL		56,840			58,040	56,740	
01-1700-7-781000	MAINTENANCE - ADLER CULTURAL CENTER		51,700	51,700		51,700	52,400 1	
	REPLACE CONDENSER UNITS PHASE I		15,000			15,000	15,000	
	DOOR REPLACEMENT		4,500			4,500	6,000	
	CONTRACTUAL SERVICES - FACILITIES		20,000			20,000	20,000	
	HVAC MAINTENANCE & REPAIR		4,000			4,000	4,000	
	GENERAL MAINTENANCE, PAINTING, POWERWASH		2,000			2,000	2,000	
	FIRE SAFETY		800			800		
	PEST CONTROL		2,400			2,400	2,400	
	MISCELLANEOUS REPAIRS		3,000			3,000	3,000	
	GL # FOOTNOTE TOTAL		51,700			51,700	52,400	
REPAIRS & MAINTENANCE			106,499	221,148	221,148	230,304	278,356	26
Total Department 1700: PUBLIC BUILDINGS			172,406	300,441	300,441	329,609	358,951	19



SPECIAL REVENUE FUNDS

BUDGET DETAIL

COMMUTER PARKING FUND

Fund Description: Accounts for all revenues and expenditures related to the operation, maintenance, and administration of commuter parking lots used by Metra commuters, including parking fee collections, routine maintenance, repairs, snow removal, lighting, security, and other costs necessary to ensure safe and accessible parking facilities.

Commuter Parking Fund	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 290,177	\$ 247,217	\$ 295,085	\$ 284,585	15.1%	-3.6%
Expenses	\$ (177,313)	\$ (219,855)	\$ (215,407)	\$ (223,194)	1.5%	3.6%
Net Operating Income (loss)	\$ 112,864	\$ 27,362	\$ 79,678	\$ 61,391	124.4%	-23.0%
Operating Expense Detail						
Salaries and Wages	\$ 32,635	\$ 40,073	\$ 44,000	\$ 44,447	10.9%	1.0%
Employee Benefits	\$ 5,773	\$ 7,530	\$ 7,800	\$ 8,220	9.2%	5.4%
Contractual	\$ 24,492	\$ 25,932	\$ 24,522	\$ 26,100	0.6%	6.4%
Utilities	\$ 9,901	\$ 8,000	\$ 4,507	\$ 8,000	0.0%	77.5%
Commodities	\$ 28,852	\$ 30,300	\$ 36,970	\$ 35,100	15.8%	-5.1%
Repairs & Maintenance	\$ 75,660	\$ 108,020	\$ 97,608	\$ 101,327	-6.2%	3.8%
	\$ 177,313	\$ 219,855	\$ 215,407	\$ 223,194	1.5%	3.6%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	N/A
Total Fund Expense	\$ 177,313	\$ 219,855	\$ 215,407	\$ 223,194	1.5%	3.6%
Net Fund Income (loss)	\$ 112,864	\$ 27,362	\$ 79,678	\$ 61,391	13.6%	-7.2%



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
FUND 14 - COMMUTER PARKING FUND							
REVENUES							
14-0000-0-636000	LOCAL FINES	34,800	25,000	25,000	41,000	40,000	60
14-0000-0-690000	INTEREST REVENUE	22,069	10,000	10,000	24,567	10,000	
CHARGES FOR SERVICES							
14-0000-0-665000	DOWNTOWN STATION - PERMIT FEES	45,970	54,335	54,335	58,100	60,000	10
14-0000-0-666000	DOWNTOWN STATION - DAILY FEES NEWBERRY	25,647	20,973	20,973	23,544	25,000	19
14-0000-0-667000	NORTH CENTRAL STATION (137)	12,983	10,879	10,879	10,879	11,000	1
14-0000-0-668000	PRAIRIE CROSSINGS ST. (HARRIS)	63,404	50,000	50,000	60,000	60,000	20
14-0000-0-670000	DOWNTOWN DAILY ENVELOPE FEE-METRA	72,104	62,445	62,445	63,410	65,000	4
14-0000-0-671000	CONVENIENCE PASS-PRAIRIE XING	13,200	13,585	13,585	13,585	13,585	
CHARGES FOR SERVICES		233,308	212,217	212,217	229,518	234,585	30
TOTAL REVENUES		290,177	247,217	247,217	295,085	284,585	15
APPROPRIATIONS							
SALARIES & WAGES							
14-0000-1-701000	SALARIES	32,635	40,073	40,073	44,000	44,447	11
SALARIES & WAGES		32,635	40,073	40,073	44,000	44,447	11
EMPLOYEE BENEFITS							
14-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	3,351	4,464	4,464	4,600	4,820	8
14-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	2,422	3,066	3,066	3,200	3,400	11
EMPLOYEE BENEFITS		5,773	7,530	7,530	7,800	8,220	9
CONTRACTUAL							
14-0000-3-729000	SOFTWARE MAINTENANCE	17,862	19,332	19,332	17,922	19,500	1
TOTAL PARKING SOLUTIONS SUPPORT			15,862		14,454	15,860	
TICKETRAK SOFTWARE SUPPORT			3,470		3,468	3,640	
GL # FOOTNOTE TOTAL			19,332		17,922	19,500	
14-0000-3-730000	RENTAL OF LAND	6,630	6,600	6,600	6,600	6,600	
CONTRACTUAL		24,492	25,932	25,932	24,522	26,100	1
UTILITIES							
14-0000-4-708000	ELECTRICITY	9,901	8,000	8,000	4,507	8,000	
UTILITIES		9,901	8,000	8,000	4,507	8,000	0
COMMODITIES							
14-0000-5-706000	MATERIALS AND SUPPLIES	2,194	4,000	4,000	4,000	4,000	
PARKING CITATIONS, ENVELOPES, TAGS			4,000		4,000	4,000	
14-0000-5-736000	CREDIT CARD FEES	26,470	25,000	25,000	31,570	30,000	20
14-0000-5-750000	REFUNDS	188	300	300	600	300	
14-0000-5-799000	MISCELLANEOUS		1,000	1,000	800	800	(20)
COMMUTER PARKING MAINTENANCE			1,000		800	800	
COMMODITIES		28,852	30,300	30,300	36,970	35,100	16
REPAIRS & MAINTENANCE							
14-0000-7-713000	MAINTENANCE GROUNDS	75,660	108,020	108,020	97,608	101,327	(6)
ENTRANCE SIGN FOR PRAIRIE CROSSING STATION			15,000		4,588		
POWER WASH METRA PLATFORM			5,000		5,000	5,000	
PRAIRIE CROSSING LANDSCAPE MAINT			18,400		18,400	18,952	
DOWNTOWN COMMUTER LANDSCAPE MAINT			950		950	2,500	
SNOW PLOWING			40,170		40,170	41,375	
JANITORIAL SERVICES, 3 STATIONS			18,000		18,000	18,000	
OTHER, MISC BLDG MAINTENANCE			2,500		2,500	6,500	
REPLACEMENT TRASH RECEPTACLES			3,000		3,000	4,000	
PEST CONTROL			2,000		2,000	2,000	
HVAC AND FIRE SAFETY			3,000		3,000	3,000	
GL # FOOTNOTE TOTAL			108,020		97,608	101,327	
REPAIRS & MAINTENANCE		75,660	108,020	108,020	97,608	101,327	(6)
TOTAL APPROPRIATIONS		177,313	219,855	219,855	215,407	223,194	2

BUDGET DETAIL

CONCORD SPECIAL SERVICE AREA FUND

Fund Description: Accounts for the operation, upkeep, maintenance, and repair of the stormwater detention facility, signage, fencing, and landscaping with the Concord subdivision.

Concord Special Service Area	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 27,185	\$ 24,040	\$ 27,340	\$ 24,040	0.0%	-12.1%
Expenses	\$ (23,478)	\$ (31,850)	\$ (31,850)	\$ (35,921)	12.8%	12.8%
Net Operating Income (loss)	\$ 3,707	\$ (7,810)	\$ (4,510)	\$ (11,881)	52.1%	163.4%
Operating Expense Detail						
Contractual	\$ 20,048	\$ 22,600	\$ 22,600	\$ 25,221	11.6%	11.6%
Commodities	\$ 3,430	\$ 9,250	\$ 9,250	\$ 10,700	15.7%	15.7%
	\$ 23,478	\$ 31,850	\$ 31,850	\$ 35,921	12.8%	12.8%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	N/A
Total Fund Expense	\$ 23,478	\$ 31,850	\$ 31,850	\$ 35,921	12.8%	12.8%
Net Fund Income (loss)	\$ 3,707	\$ (7,810)	\$ (4,510)	\$ (11,881)	-12.8%	-24.9%



2024-25 2025-26 2025-26 2025-26 2026-27 2026-27
ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED
BUDGET BUDGET ACTIVITY BUDGET % CHANGE

GL NUMBER	DESCRIPTION						
FUND 02 - CONCORD SPECIAL SERVICE AREA							
REVENUES							
02-0000-0-601000	PROPERTY TAXES	23,040	23,040	23,040	23,040	23,040	
02-0000-0-690000	INTEREST REVENUE	4,145	1,000	1,000	4,300	1,000	
TOTAL REVENUES		27,185	24,040	24,040	27,340	24,040	0
APPROPRIATIONS							
CONTRACTUAL							
02-0000-0-728000	ADMINISTRATION FEES	1,275	1,275	1,275	1,275	1,275	
02-0000-0-780000	RETENTION POND MAINT	4,060	7,445	7,445	7,445	9,650	30
02-0000-0-781000	LANDSCAPING	14,713	13,880	13,880	13,880	14,296	3
	CONCORD AT INTERLAKEN SPECIAL SERVICE AREA (SSA)		13,880		13,880	14,296	
CONTRACTUAL		20,048	22,600	22,600	22,600	25,221	12
COMMODITIES							
02-0000-0-799000	MISCELLANEOUS EXPENSE	3,430	9,250	9,250	9,250	10,700	16
	NEW ENTRANCE SIGN					2,700	
	TREE PRUNING		3,250		3,250		
	MISCELLANEOUS		6,000		6,000	8,000	
	GL # FOOTNOTE TOTAL		9,250		9,250	10,700	
COMMODITIES		3,430	9,250	9,250	9,250	10,700	16
TOTAL APPROPRIATIONS		23,478	31,850	31,850	31,850	35,921	13

BUDGET DETAIL

FIRE FUND

Fund Description: Accounts for the revenues and expenses associated with the former Volunteer Firemen’s Association. Revenues are generated through donations and the operation of the soda machines at the Fire Stations. The antique fire truck is maintained with revenues in this fund.

Fire Fund	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 590	\$ 100	\$ 550	\$ 100	0.0%	-81.8%
Expenses	\$ (163)	\$ (3,000)	\$ -	\$ -	-100.0%	N/A
Net Operating Income (loss)	\$ 427	\$ (2,900)	\$ 550	\$ 100	-103.4%	-81.8%
Operating Expense Detail						
Commodities	\$ 163	\$ 3,000	\$ -	\$ -	-100.0%	N/A
	\$ 163	\$ 3,000	\$ -	\$ -	-100.0%	N/A
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	N/A
Total Fund Expense	\$ 163	\$ 3,000	\$ -	\$ -	-100.0%	N/A
Net Fund Income (loss)	\$ 427	\$ (2,900)	\$ 550	\$ 100	100.0%	N/A





GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
FUND 04 - FIRE FUND							
REVENUES							
04-0000-0-690000	INTEREST REVENUE	590	100	100	550	100	
TOTAL REVENUES		590	100	100	550	100	0
APPROPRIATIONS							
COMMODITIES							
04-0000-5-726000	ANTIQUÉ FIRE TRUCK REPAIRS	163	3,000	3,000			(100)
	FIRE TRUCK REPAIRS		3,000				
COMMODITIES		163	3,000	3,000			(100)
TOTAL APPROPRIATIONS		163	3,000	3,000	0	0	(100)

BUDGET DETAIL

FOREIGN FIRE INSURANCE TAX FUND

Fund Description: 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.

Revenues from this fund are restricted for fire protection–related purposes and are typically used to support the operations, equipment, training, and safety needs of the Fire Department, in accordance with state statutes.

Foreign Fire Insurance Tax	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 93,579	\$ 87,244	\$ 109,032	\$ 103,000	18.1%	-5.5%
Expenses	\$ (84,493)	\$ (140,000)	\$ (140,000)	\$ (100,000)	-28.6%	-28.6%
Net Operating Income (loss)	\$ 9,086	\$ (52,756)	\$ (30,968)	\$ 3,000	-105.7%	-109.7%
Operating Expense Detail						
Commodities	\$ 84,493	\$ 140,000	\$ 140,000	\$ 100,000	-28.6%	-28.6%
	\$ 84,493	\$ 140,000	\$ 140,000	\$ 100,000	-28.6%	-28.6%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	N/A
Total Fund Expense	\$ 84,493	\$ 140,000	\$ 140,000	\$ 100,000	-28.6%	-28.6%
Net Fund Income (loss)	\$ 9,086	\$ (52,756)	\$ (30,968)	\$ 3,000	46.6%	23.0%



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
FUND 05 - FOREIGN FIRE INSURANCE TAX							
REVENUES							
05-0000-0-617000	FOREIGN FIRE TAX	83,573	85,244	85,244	98,887	100,000	17
05-0000-0-690000	INTEREST REVENUE	10,006	2,000	2,000	10,145	3,000	50
TOTAL REVENUES		93,579	87,244	87,244	109,032	103,000	18
APPROPRIATIONS							
COMMODITIES							
05-0000-0-790000	FIRE FIGHTING/EMER MED EQUIP	84,493	140,000	140,000	140,000	100,000	(29)
COMMODITIES		84,493	140,000	140,000	140,000	100,000	(29)
TOTAL APPROPRIATIONS		84,493	140,000	140,000	140,000	100,000	(29)

BUDGET DETAIL

HOTEL/MOTEL TAX FUND

Fund Description: 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.

Hotel Motel Tax Fund	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 522,062	\$ 483,430	\$ 602,741	\$ 532,000	10.0%	-11.7%
Expenses	\$ (452,001)	\$ (481,205)	\$ (425,133)	\$ (834,114)	73.3%	N/A
Net Operating Income (loss)	\$ 70,061	\$ 2,225	\$ 177,608	\$ (302,114)	-13678.2%	-270.1%
Operating Expense Detail						
Contractual	\$ 288,480	\$ 391,205	\$ 370,133	\$ 359,114	-8.2%	N/A
Commodities	\$ -	\$ -	\$ -	\$ -	0.0%	N/A
	\$ 288,480	\$ 391,205	\$ 370,133	\$ 359,114	-8.2%	N/A
Capital Outlay	\$ 163,521	\$ 90,000	\$ 55,000	\$ 475,000	427.8%	N/A
Total Fund Expense	\$ 452,001	\$ 481,205	\$ 425,133	\$ 834,114	73.3%	N/A
Net Fund Income (loss)	\$ 70,061	\$ 2,225	\$ 177,608	\$ (302,114)	-63.3%	N/A



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
FUND 13 - HOTEL/MOTEL TAX FUND							
REVENUES							
13-0000-0-601000	HOTEL MOTEL TAX	461,675	450,000	450,000	550,000	500,000	11
	HOTEL/MOTEL TAX RECEIPTS		450,000		550,000	500,000	
13-0000-0-625000	LCCF CONTRIBUTION-LIB DAYS	17,895	18,430	18,430	14,122	17,000	(8)
13-0000-0-680000	GRANTS	6,940					
13-0000-0-690000	INTEREST REVENUE	35,552	15,000	15,000	38,619	15,000	
TOTAL REVENUES		522,062	483,430	483,430	602,741	532,000	10
APPROPRIATIONS							
CONTRACTUAL							
13-0000-0-701000	LIBERTYVILLE DAYS COSTS	35,791	40,000	40,000	28,245	40,000	
13-0000-0-713000	DOWNTOWN BEAUTIFICATION	64,633	108,890	108,890	97,415	133,417	23
	PAINT FENCE/WELDING PLANT BED ENCLOSURES ON MILWAUKEE		8,000			12,000	
	VILLAGE ENTRANCE SIGN BEDS		8,700		8,700	8,961	
	SIDEWALK CLEANING		13,000		9,525	22,750	
	IRRIGATION REPAIRS		1,000		1,000	10,000	
	TREE GRATE REPLACEMENT		5,000		5,000	6,000	
	LANDSCAPE/STREETSCAPE MAINT		16,100		16,100	16,583	
	DOWNTOWN FLOWER PLANTING		19,710		19,710	20,301	
	GARBAGE CAN REPAIR & REHABILITATION		3,000		3,000	3,000	
	ROSE GARDEN SPRAYING & SUPPLIES		6,660		6,660	6,860	
	BENCH REPAIR (2-\$1500 EA AND 1 NEW)		3,000		3,000	1,500	
	SNOW REMOVAL-CONTRACT FOR DOWNTOWN CLEANUP		24,720		24,720	25,462	
	GL # FOOTNOTE TOTAL		108,890		97,415	133,417	
13-0000-0-720000	COOK HOUSE	17,407	0	0	0	0	
13-0000-0-750000	MAINSTREET LIBERTYVILLE	18,000	18,000	18,000	18,000	18,000	
13-0000-0-755000	BANNER PROGRAM	1,939	5,200	5,200	5,200	5,200	
	BANNER MAINTENANCE SOUTH ON MILWAUKEE AVE		5,200		5,200	5,200	
13-0000-0-757000	VILLAGE BAND	2,672	3,500	3,500	3,264	4,000	14
	BAND DIRECTOR		3,500		3,264	4,000	
13-0000-0-759000	TOURISM PROMOTIONS	40,378	93,065	93,065	85,595	119,610	29
	TOURISM DATA AGGREGATE TOOL - PLACER.AI				15,000	15,000	
	ACTIVATIONS & OTHER PLACEMAKING INITIATIVES				5,000	20,000	
	SUB-DISTRICT STRATEGY DESTINATION INITIATIVES				20,000	20,000	
	WEBSITES HOSTING & MAINT				500	2,400	
	MAYORS MAKERS VIDEO SERIES				750	3,000	
	INFLUENCER REIMBURSEMENT AND PROGRAM				3,500	3,500	
	PROFESSIONAL COMMUNICATIONS ASSISTANCE		15,000		10,000	15,000	
	CIVICPLUS WEBSITE HOSTING		10,000		10,000	10,000	
	FESTIVALS OF LIBERTYVILLE WEBSITE PURCHASE		250		250		
	VISIT LIBERTYVILLE BROCHURE		1,500		500	500	
	VISITLIBERTYVILLE.COM UPDATE		1,500		400	1,500	
	VISIT LIBERTYVILLE STREAMING RADIO ADS		5,000				
	VISIT LIBERTYVILLE VIDEO UPDATE		500		2,000	3,500	
	VISIT LIBERTYVILLE GOOGLE AND SOCIAL ADS		5,000		250	500	
	ADDITIONAL DINING-SHOPPING PROMOTION		20,000		1,000	5,000	
	L CVB KIOSK/MAP/GUIDE/SOCIAL MEDIA CAMPAIGN		8,500		7,500	3,500	
	DINING GUIDE PRINTING		7,000		4,500	7,000	
	GLMV MAP/GUIDE/MAGAZINE		710		695	710	
	HOTEL BROCHURE RACK SPACE		7,405				
	60048 PROMOTIONS (CLINGS, HOLIDAY ADS, FLYERS, VIDEO, ETC)		5,000		1,000	5,000	
	GREAT LAKES ADVERTISING		4,200		2,000	2,000	
	OTHER TOURISM EFFORTS		1,500		750	1,500	
	GL # FOOTNOTE TOTAL		93,065		85,595	119,610	
13-0000-0-760000	L C CONVENTION/VISITORS BUREAU	15,045	15,900	15,900	15,797	16,587	4
13-0000-0-761000	SPECIAL EVENTS	22,795	106,650	106,650	116,617	22,300	(79)
	250 YR CELEBRATION				10,000	10,500	
	WATER-FILLED PLASTIC BARRICADES FOR SPECIAL EVENTS		2,500		2,500	2,500	
	HOLIDAY ON THE SQUARE □ GARLAND & BOWS		2,400		2,400	2,500	
	HOLIDAY WREATHS & GARLAND		100,000		100,000	5,000	
	MEMORIAL DAY EVENT- TENT & PROGRAM PRINTING		1,250		1,267	1,300	
	MUSIC LICENSE		500		450	500	
	GL # FOOTNOTE TOTAL		106,650		116,617	22,300	
13-0000-0-762000	CIVIC CENTER	31,789	0	0	0	0	
13-0000-0-781000	ADLER CULTURAL CENTER	38,031	0	0	0	0	
CONTRACTUAL		288,480	391,205	391,205	370,133	359,114	42



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
CAPITAL							
13-0000-0-799000	MISCELLANEOUS	0	90,000	0	55,000	475,000	261
	CD-FAC-002: BUS SHELTERS					30,000	
	ANNUAL MAINTENANCE - DOWNTOWN GARAGES					175,000	
	PD-EQU-002: PORTABLE VEHICLE BARRIERS					150,000	
	CD-SC-004: ENTRY IMPROVEMENTS AT PARK & MILWAUKEE - DESIGN		20,000			20,000	
	CD-SC-009: SOUTH MILWAUKEE CORRIDOR STREETSCAPE LIGHTING		50,000		55,000	100,000	
	PROMOTIONAL SIGNAGE		20,000				
13-0000-0-790001	COOK HOUSE-CAPITAL OUTLAY	19,058	-	-	-	-	
13-0000-0-790002	ADLER CULTURAL CENTER-CAPITAL OUTLAY	34,303	-	-	-	-	
13-0000-0-790003	CIVIC CENTER-CAPITAL OUTLAY	110,160	-	-	-	-	
CAPITAL		163,521	90,000	0	55,000	475,000	
TOTAL APPROPRIATIONS		452,001	481,205	391,205	425,133	834,114	42

BUDGET DETAIL

MOTOR FUEL TAX FUND

Fund Description: 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. Funds are legally restricted for transportation-related purposes and are used for the construction, maintenance, and improvement of local streets, roads, and related infrastructure, in accordance with state regulations.

Motor Fuel Tax Fund	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 1,190,378	\$ 1,367,270	\$ 1,389,709	\$ 1,187,390	-13.2%	-14.6%
Expenses	\$ (862,326)	\$ (2,456,882)	\$ (1,502,601)	\$ (4,050,000)	64.8%	N/A
Net Operating Income (loss)	\$ 328,052	\$ (1,089,612)	\$ (112,892)	\$ (2,862,610)	162.7%	2435.7%
Operating Expense Detail						
Contractual	\$ -	\$ -	\$ -	\$ -	0.0%	N/A
Commodities	\$ -	\$ -	\$ -	\$ -	0.0%	N/A
	\$ -	\$ -	\$ -	\$ -	0.0%	N/A
Capital Outlay	\$ 862,326	\$ 2,456,882	\$ 1,502,601	\$ 4,050,000	64.8%	N/A
Total Fund Expense	\$ 862,326	\$ 2,456,882	\$ 1,502,601	\$ 4,050,000	64.8%	N/A
Net Fund Income (loss)	\$ 328,052	\$ (1,089,612)	\$ (112,892)	\$ (2,862,610)	-78.0%	N/A



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
FUND 07 - MOTOR FUEL TAX FUND							
REVENUES							
07-0000-0-624000	TAX/SURCHARGE	931,779	921,270	921,270	921,270	934,390	1
	SUPPLEMENTAL MFT ESTIMATE \$23.75 * 20,500 PER IML		457,150		457,150	486,875	
	IML ESTIMATE \$21.83* 20,500		464,120		464,120	447,515	
	GL # FOOTNOTE TOTAL		921,270		921,270	934,390	
07-0000-0-625000	STATE REIMBURSEMENT	35,979					
07-0000-0-690000	INTEREST REVENUE	222,620	1,000	1,000	210,889	5,000	400
07-0000-0-699000	MISCELLANEOUS REVENUES		445,000	445,000	257,550	248,000	(44)
	OAK SPRING ROAD RESURFACING				36,045	58,000	
	TOWNSHIP REIMBURSEMENT: ROCKLAND BRIDGE				33,306	12,000	
	IDOT GRANT:ROCKLAND BRIDGE PHASE II REIMBURSEMENT		445,000		188,199	178,000	
	GL # FOOTNOTE TOTAL		445,000		257,550	248,000	
TOTAL REVENUES		1,190,378	1,367,270	1,367,270	1,389,709	1,187,390	(13)
APPROPRIATIONS							
CAPITAL							
07-0000-0-738000	ASPHALT RESURFACING	862,326	1,297,000	2,456,882	1,502,601	4,050,000	65
	PW-ST-018: OAK SPRING ROAD REHABILITATION		60,000		95,000	375,000	
	PW-INF-006: TRAFFIC SIGNAL DESIGN - US 45 & TEMPEL DRIVE		100,000		131,000	675,000	
	PW-ST-006: ANNUAL ROAD PROGRAM - MFT SHARE		750,000		791,661	1,000,000	
	PW-ST-007: ROCKLAND ROAD RECONSTRUCTION					1,000,000	
	PW-ST-008: ROCKLAND ROAD BRIDGE REPLACEMENT		387,000		484,940	1,000,000	
	GL # FOOTNOTE TOTAL		1,297,000		1,502,601	4,050,000	
CAPITAL		862,326	1,297,000	2,456,882	1,502,601	4,050,000	65
TOTAL APPROPRIATIONS		862,326	1,297,000	2,456,882	1,502,601	4,050,000	65

BUDGET DETAIL

NON-HOME RULE SALES TAX FUND

Fund Description: This Fund accounts for non-home rule sales tax revenues collected by the State of Illinois and remitted to the Village. The non-home rule sales tax is a 1.5% additional sales tax on items sold or delivered to the Village of Libertyville.

The Fiscal Year 2026-27 Budget includes \$4,283,117 in transfers to support capital projects. Those include:

- Transfer to the Technology for Police & Fire Fund (TEPF) - \$150,000
- Transfer to the Project Fund - \$900,000
- Transfer to the General Fund for the Places for Eating Tax Replacement - \$1,183,117
- Transfer to the Park Improvement Fund -\$500,000
- Transfer to the Public Building Fund - \$1,100,000
- Transfer to the Technology Replacement Fund (TERF) - \$450,000

Non-Home Rule Sales Tax	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 4,686,999	\$ 4,161,968	\$ 5,762,384	\$ 4,245,708	2.0%	-26.3%
Expenses	\$ (4,463,173)	\$ (4,298,657)	\$ (4,298,657)	\$ (4,283,117)	-0.4%	N/A
Net Operating Income (loss)	\$ 223,826	\$ (136,689)	\$ 1,463,727	\$ (37,409)	-72.6%	-102.6%
Operating Expense Detail						
Operating Transfers	\$ 4,463,173	\$ 4,298,657	\$ 4,298,657	\$ 4,283,117	-0.4%	N/A
	\$ 4,463,173	\$ 4,298,657	\$ 4,298,657	\$ 4,283,117	-0.4%	N/A
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	N/A
Total Fund Expense	\$ 4,463,173	\$ 4,298,657	\$ 4,298,657	\$ 4,283,117	-0.4%	N/A
Net Fund Income (loss)	\$ 223,826	\$ (136,689)	\$ 1,463,727	\$ (37,409)	2.4%	N/A



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
FUND 10 - NON-HOME RULE SALES TAX FUND							
REVENUES							
INTERGOVERNMENTAL							
10-0000-4-611000	SALES TAX	4,533,089	4,053,565	4,053,565	5,588,941	4,215,708	4
INTERGOVERNMENTAL		4,533,089	4,053,565	4,053,565	5,588,941	4,215,708	4
INTEREST							
10-0000-7-690000	INTEREST REVENUE	65,507	20,000	20,000	85,040	30,000	50
INTEREST		65,507	20,000	20,000	85,040	30,000	50
TRANSFERS							
10-0000-9-699000	TRANSFERS IN	88,403	88,403	88,403	88,403		(100)
	LOAN REPAYMENT FROM STORMWATER SEWER FUND		88,403		88,403		
TRANSFERS		88,403	88,403	88,403	88,403		(100)
TOTAL REVENUES		4,686,999	4,161,968	4,161,968	5,762,384	4,245,708	2
APPROPRIATIONS							
TRANSFERS							
10-0000-8-799000	TRANSFERS OUT	4,463,173	4,298,657	4,298,657	4,298,657	4,283,117	(0)
	FY 2026-2027 TRANSFER TO TEPF		400,000		400,000	150,000	
	FY 2026-2027 TRANSFER TO PROJECT FUND		900,000		900,000	900,000	
	FY 2026-2027 PLACES FOR EATING TAX REPLACEMENT		1,148,657		1,148,657	1,183,117	
	FY 2026-2027 TRANSFER TO PARK IMPROVEMENT FUND		650,000		650,000	500,000	
	FY 2026-2027 TRANSFER TO PUBLIC BUILDING IMPROVEMENT FUND		850,000		850,000	1,100,000	
	FY 2026-2027 TRANSFER TO TERF		350,000		350,000	450,000	
	GL # FOOTNOTE TOTAL		4,298,657		4,298,657	4,283,117	
TRANSFERS		4,463,173	4,298,657	4,298,657	4,298,657	4,283,117	(0)
TOTAL APPROPRIATIONS		4,463,173	4,298,657	4,298,657	4,298,657	4,283,117	(0)

BUDGET DETAIL

TIMBER CREEK SPECIAL SERVICE AREA

Fund Description: Accounts for the operation, upkeep, maintenance and repair of the entrance sign, storm water retention areas and various outlots within the Timber Creek development.

Timber Creek Special Service Area	Actual 2024-25	Amended Budget	Projected	Budget	% Change A to C	% Change B to C
		2025-26 A	2025-26 B	2026-27 C		
Operating						
Revenue	\$ 26,056	\$ 23,140	\$ 25,550	\$ 23,140	0.0%	-9.4%
Expenses	\$ (20,261)	\$ (21,359)	\$ (18,834)	\$ (30,480)	42.7%	61.8%
Net Operating Income (loss)	\$ 5,795	\$ 1,781	\$ 6,716	\$ (7,340)	-512.1%	-209.3%
Operating Expense Detail						
Contractual	\$ 20,151	\$ 18,359	\$ 18,334	\$ 22,480	22.4%	22.6%
Commodities	\$ 110	\$ 3,000	\$ 500	\$ 8,000	166.7%	1500.0%
	\$ 20,261	\$ 21,359	\$ 18,834	\$ 30,480	42.7%	61.8%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	N/A
Total Fund Expense	\$ 20,261	\$ 21,359	\$ 18,834	\$ 30,480	42.7%	61.8%
Net Fund Income (loss)	\$ 5,795	\$ 1,781	\$ 6,716	\$ (7,340)	-42.7%	-71.3%



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
FUND 06 - TIM/CREEK SPECIAL SERVICE AREA							
REVENUES							
06-0000-0-601000	TAXES	21,124	21,140	21,140	21,140	21,140	
06-0000-0-690000	INTEREST REVENUE	4,932	2,000	2,000	4,410	2,000	
TOTAL REVENUES		26,056	23,140	23,140	25,550	23,140	0
APPROPRIATIONS							
CONTRACTUAL							
06-0000-0-728000	ADMINISTRATION FEES	1,275	1,275	1,275	1,275	1,275	
06-0000-0-780000	RETENTION POND MAINT	11,373	10,025	10,025	10,025	13,760	37
06-0000-0-781000	LANDSCAPING	7,503	7,059	7,059	7,034	7,445	5
	TIMBER CREEK SIGN LANDSCAPING		7,034		7,034	7,245	
	TIMBER CREEK - PERRENIALS FOR POND AERATORS		25			200	
	GL # FOOTNOTE TOTAL		7,059		7,034	7,445	
CONTRACTUAL		20,151	18,359	18,359	18,334	22,480	22
COMMODITIES							
06-0000-0-799000	MISCELLANEOUS	110	3,000	3,000	500	8,000	167
	MISCELLANEOUS				500	3,000	
	TREE PRUNING					5,000	
	GL # FOOTNOTE TOTAL				500	8,000	
COMMODITIES		110	3,000	3,000	500	8,000	167
TOTAL APPROPRIATIONS		20,261	21,359	21,359	18,834	30,480	43



DEBT SERVICE FUND

BUDGET DETAIL

DEBT SERVICE FUND

Fund Description: Accumulates and accounts for funds designated for the repayment of the Village’s General Obligation Bonds, which are secured by and pledge the full faith and credit of the Village of Libertyville. This fund is used to pay principal and interest on outstanding debt in accordance with the bond covenants and debt service schedules.

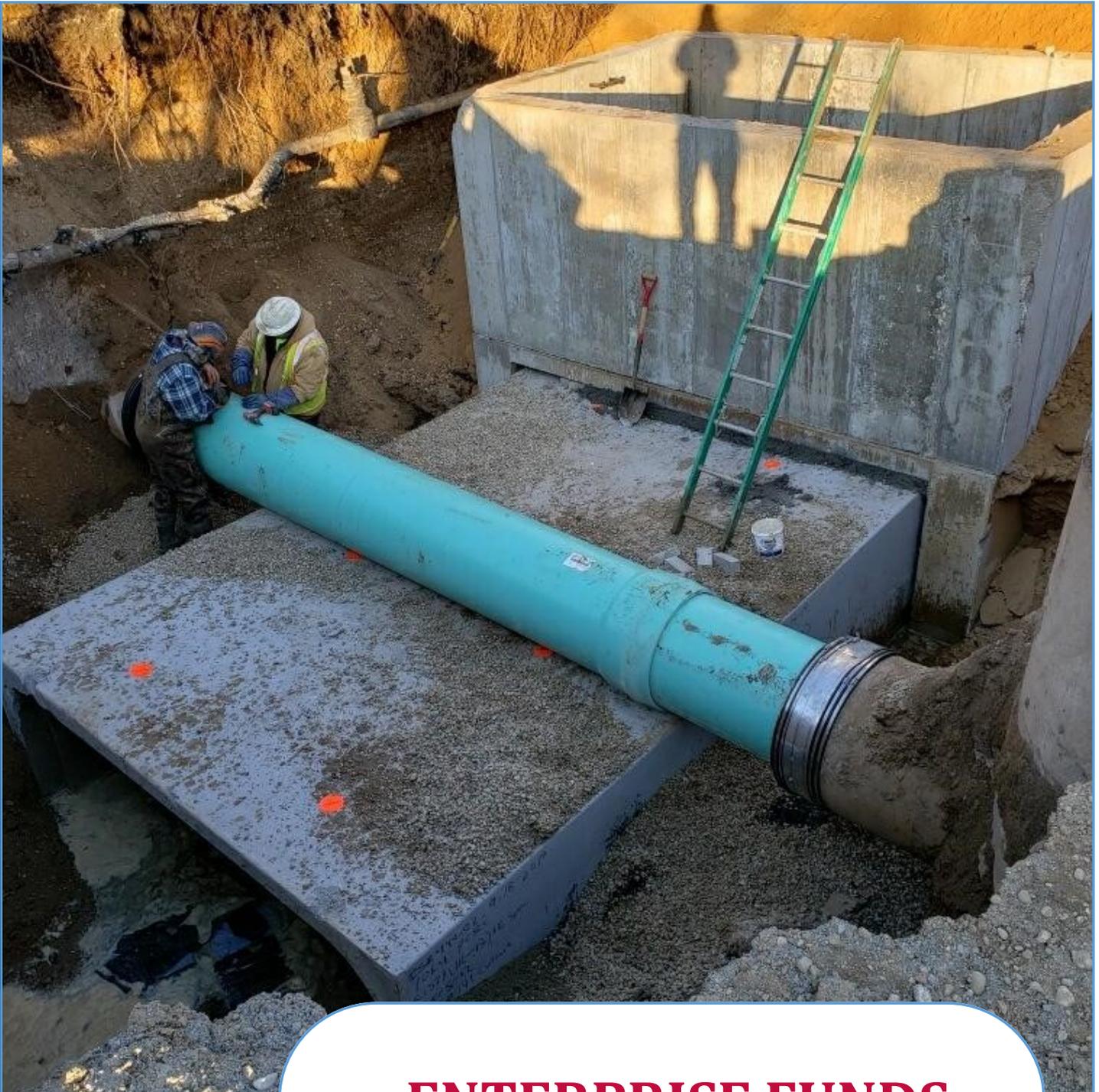
Debt Service Fund	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 2,916,445	\$ 2,853,160	\$ 2,922,546	\$ 2,868,410	0.5%	-1.9%
Expenses	\$ (2,601,515)	\$ (2,837,160)	\$ (2,836,710)	\$ (2,851,960)	0.5%	0.5%
Net Operating Income (loss)	\$ 314,930	\$ 16,000	\$ 85,836	\$ 16,450	2.8%	-80.8%
Operating Expense Detail						
Debt Service	\$ 2,601,515	\$ 2,837,160	\$ 2,836,710	\$ 2,851,960	0.5%	0.5%
	\$ 2,601,515	\$ 2,837,160	\$ 2,836,710	\$ 2,851,960	0.5%	0.5%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	N/A
Total Fund Expense	\$ 2,601,515	\$ 2,837,160	\$ 2,836,710	\$ 2,851,960	0.5%	0.5%
Net Fund Income (loss)	\$ 314,930	\$ 16,000	\$ 85,836	\$ 16,450	0.0%	-2.4%

Summary of Debt Outstanding
As of Tax Levy Year 2024 (4/30/2025 audit)

	Use of Funds	Original Issue Amount	Principal Remaining	Interest Remaining	Total Remaining	Mature Date
General⁽¹⁾						
General Obligation 2014B	Roads	\$5,000,000	\$2,670,000	\$376,800	\$3,046,800	12/15/2032
General Obligation 2015A	Roads	\$5,000,000	\$2,785,000	\$409,140	\$3,194,140	12/15/2032
General Obligation Limited Tax Bonds of 2019	Public Infras. Projects	\$3,700,000	\$2,855,000	\$605,550	\$3,460,550	12/15/2037
General Obligation Refunding 2021A	Roads	\$6,320,000	\$4,585,000	\$584,550	\$5,169,550	12/15/2032
General Obligation Debt Subtotal		\$20,020,000	\$12,895,000	\$1,976,040	\$14,871,040	
Sports Complex						
General Obligation Refunding Alternate 2021	Sports Complex	\$11,095,000	\$7,345,000	\$453,181	\$7,798,181	12/15/2030
Sports Complex Debt Subtotal		\$11,095,000	\$7,345,000	\$453,181	\$7,798,181	
Water/Sewer						
Water/Sewer Alternate 2015B	Water/Sewer System	\$4,200,000	\$3,155,000	\$427,835	\$3,582,835	5/1/2032
Water/Sewer Refunding Alternate 2021B	Water/Sewer System	\$5,030,000	\$3,945,000	\$561,100	\$4,506,100	5/1/2032
Water/Sewer Alternate 2022	Stormwater Sewer	\$9,170,000	\$8,095,000	\$1,784,602	\$9,879,602	5/1/2037
Water/Sewer Alternate 2024	Stormwater Sewer	\$8,850,000	\$8,850,000	\$2,719,200	\$11,569,200	5/1/2038
Water/Sewer Enterprise Fund Debt Subtotal		\$27,250,000	\$24,045,000	\$5,492,737	\$29,537,737	
Loan						
IEPA Loan of 2019	Water	\$1,717,312	\$ 1,325,114	\$ 169,195	\$1,494,309	9/1/2039
Total Debt		\$60,082,312	\$45,610,114	\$8,091,153	\$53,701,267	
Statutory Debt Limit		\$121,529,464				
Debt Counted Towards Limit⁽¹⁾		\$12,895,000				
Remaining Debt Limit		\$108,634,464				
Percentage of Legal Debt Margin to Bonded Debt Limit		89.39%				



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
FUND 08 - GENERAL BOND & INTEREST							
REVENUES							
08-0000-0-601000	TAXES	1,718,717	1,705,830	1,705,830	1,720,941	1,716,230	1
08-0000-0-690000	INTEREST REVENUE	70,473	20,000	20,000	74,275	20,000	
08-0000-9-699000	TRANSFERS IN FOR SPORTS COMPLEX DEBT	1,127,255	1,127,330	1,127,330	1,127,330	1,132,180	0
TOTAL REVENUES		2,916,445	2,853,160	2,853,160	2,922,546	2,868,410	1
APPROPRIATIONS							
DEBT SERVICE							
08-0000-0-795000	PRINCIPAL PAYMENTS	2,117,300	2,330,000	2,330,000	2,330,000	2,400,000	3
	ALTERNATE REVENUE BONDS 2021 PRINCIPLE		1,010,000		1,010,000	1,030,000	
	ROAD BONDS (2021A GO REFUNDING) PRINCIPAL		535,000		535,000	555,000	
	LIMITED TAX GENERAL OBLIGATION BOND (SERIES 201		195,000		195,000	200,000	
	ROAD BONDS (2014B GO BOND) PRINCIPAL		290,000		290,000	300,000	
	ROAD BONDS (2015A GO BOND) PRINCIPAL		300,000		300,000	315,000	
	GL # FOOTNOTE TOTAL		2,330,000		2,330,000	2,400,000	
08-0000-0-796000	INTEREST PAYMENTS	480,665	503,160	503,160	503,160	448,410	(11)
	ALTERNATE REVENUE BONDS 2021 INTEREST - SPORTS		117,330		117,330	102,180	
	ROAD BONDS (2021A GO REFUNDING) INTEREST		134,400		134,400	118,350	
	LIMITED TAX GENERAL OBLIGATION BOND (SERIES 201		85,650		85,650	79,800	
	ROAD BONDS (2014B GO BOND) INTEREST		80,100		80,100	71,400	
	ROAD BONDS (2015A GO BOND) INTEREST		85,680		85,680	76,680	
	GL # FOOTNOTE TOTAL		503,160		503,160	448,410	
08-0000-0-797000	PAYING AGENT FEES	3,550	4,000	4,000	3,550	3,550	(11)
DEBT SERVICE		2,601,515	2,837,160	2,837,160	2,836,710	2,851,960	1
TOTAL APPROPRIATIONS		2,601,515	2,837,160	2,837,160	2,836,710	2,851,960	1



ENTERPRISE FUNDS

BUDGET DETAIL

UTILITY FUND

Fund Description: Accounts 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). The Fiscal Year 2025-26 Budget included the issuance of Alternate Revenue Bonds in the amount of \$10,000,000 to fund capital projects in the Utility Fund.

Utility Fund	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 12,756,524	\$ 24,039,080	\$ 23,946,457	\$ 15,434,448	-35.8%	-35.5%
Expenses	\$ (9,980,864)	\$ (15,715,405)	\$ (13,853,788)	\$ (22,974,421)	46.2%	65.8%
Net Operating Income (loss)	\$ 2,775,660	\$ 8,323,675	\$ 10,092,669	\$ (7,539,973)	-190.6%	-174.7%
Operating Expense Detail						
Salaries and Wages	\$ 2,066,325	\$ 2,159,044	\$ 2,191,000	\$ 2,300,050	6.5%	5.0%
Employee Benefits	\$ 656,630	\$ 707,138	\$ 716,249	\$ 753,047	6.5%	5.1%
Contractual	\$ 315,064	\$ 453,073	\$ 383,300	\$ 490,187	8.2%	27.9%
Utilities	\$ 1,182,438	\$ 1,177,324	\$ 1,189,404	\$ 1,263,074	7.3%	6.2%
Commodities	\$ 2,148,959	\$ 2,840,988	\$ 2,676,711	\$ 2,732,696	-3.8%	2.1%
Repairs & Maintenance	\$ 459,441	\$ 561,169	\$ 550,824	\$ 595,273	6.1%	8.1%
Debt Service	\$ 150,124	\$ 1,268,161	\$ 1,117,461	\$ 1,503,741	18.6%	34.6%
Operating Transfers	\$ 222,292	\$ 233,406	\$ 233,406	\$ 240,408	3.0%	3.0%
	\$ 7,201,273	\$ 9,400,303	\$ 9,058,355	\$ 9,878,476	5.1%	9.1%
Capital Outlay	2,629,591	6,160,603	4,640,934	12,945,945	110.1%	179.0%
Capital Transfer	150,000	154,499	154,499	150,000	-2.9%	N/A
Total Fund Expense	\$ 9,980,864	\$ 15,715,405	\$ 13,853,788	\$ 22,974,421	46.2%	65.8%
Net Fund Income (loss)	\$ 2,775,660	\$ 8,323,675	\$ 10,092,669	\$ (7,539,973)	-82.0%	-101.4%



		2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
Fund: 20 UTILITY FUND							
REVENUES							
20-0000-0-644000	WATER SALES	6,108,422	7,315,785	7,315,785	7,306,088	8,208,944	12
	FIXED FEE (\$36.02 X 7,184 ACCOUNTS X 6 BILLS)		1,411,656		1,411,656	1,352,606	
	TIER 1 CONSUMPTION (\$3.84X 167,434)		584,345		584,345	642,946	
	TIER 2 CONSUMPTION (\$9.16X 130,824)		998,187		998,187	1,098,348	
	TIER 3 CONSUMPTION (\$14.89X 366,742)		4,367,897		4,358,200	5,160,788	
	SENIOR DISCOUNT (\$7.15 ACCOUNTS X \$1,067 X 6 BILLS)		(46,300)		(46,300)	(45,744)	
	GL # FOOTNOTE TOTAL		7,315,785		7,306,088	8,208,944	
20-0000-0-645000	TANKER SALES	6,421	12,000	12,000	8,000	7,500	(38)
20-0000-0-646000	WATER SALES - PENALTIES	49,135	35,700	35,700	45,967	45,000	26
20-0000-0-647000	SEWER CHARGES	4,957,511	5,264,345	5,264,345	5,409,456	5,716,408	9
	FIXED FEE		593,111		545,264	599,790	
	VOLUMETRIC CHARGE		4,754,050		4,919,297	5,201,618	
	SENIOR DISCOUNT		(82,816)		(55,105)	(85,000)	
	GL # FOOTNOTE TOTAL		5,264,345		5,409,456	5,716,408	
20-0000-0-648000	SEWER CHARGES - PENALTIES	39,771	28,000	28,000	28,000	30,000	7
20-0000-0-661000	WATER CONNECTION FEES	151,029	168,528	168,528	23,000	176,000	4
20-0000-0-662000	SEWER CONNECTION FEES	135,790	158,462	158,462	20,000	168,000	6
20-0000-0-663000	COUNTY SEWER CHARGE	908,221	955,260	955,260	955,260	996,096	4
	RCE CHARGE (\$55.86 X 1,486 X 12)		955,260		955,260	996,096	
20-0000-0-684000	METERS AND READOUTS	21,597	25,000	25,000	8,500	9,000	(64)
20-0000-0-688000	CHANGE IN FAIR MARKET VALUE	10,536			8,408		
20-0000-0-690000	INTEREST REVENUE	176,373	75,000	75,000	119,378	75,000	
20-0000-0-695000	BOND ISSUE PREMIUM	62,663					
20-0000-0-698000	BOND PROCEEDS		10,000,000	10,000,000	10,000,000		(100)
	GENERAL OBLIGATION ALTERNATE REVENUE						
	ISSUANCE PER RATE STUDY		10,000,000		10,000,000		
20-0000-0-699000	MISCELLANEOUS REVENUES	129,055	1,000	1,000	5,000	2,500	150
TOTAL REVENUES		12,756,524	24,039,080	24,039,080	23,946,457	15,434,448	(36)



Libertyville
VILLAGE OF GOVERNMENT

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY *	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
Fund: 20 UTILITY FUND							
Department: 2020 WATER DEPARTMENT							
SALARIES & WAGES							
20-2020-1-701000	SALARIES - ADMINISTRATIVE	289,131	280,288	280,288	282,000	326,951	17
20-2020-1-702000	SALARIES - CLERICAL	192,420	208,424	208,424	208,000	220,034	6
20-2020-1-703000	SALARIES - ENGINEERING	137,887	157,805	157,805	158,000	152,178	(4)
20-2020-1-704000	SALARIES - MAINTENANCE	300,765	318,302	318,302	350,000	338,779	6
SALARIES & WAGES		920,203	964,819	964,819	998,000	1,037,942	8
EMPLOYEE BENEFITS							
20-2020-2-720000	INSURANCE	91,696	99,215	99,215	108,000	114,666	16
20-2020-2-793000	EMPLOYER CONTRIBUTION IMRF	95,646	104,359	104,359	109,000	109,464	5
20-2020-2-794000	EMP CONTRIBUTION FICA/MEDICARE	66,322	71,820	71,820	73,000	77,697	8
EMPLOYEE BENEFIT		253,664	275,394	275,394	290,000	301,827	10
CONTRACTUAL							
20-2020-3-721000	INTERGOVMTAL RISK MGMT AGENCY	18,207	35,000	35,000	38,700	38,500	10
20-2020-3-728000	TECHNICAL SERVICES	213,791	283,230	283,230	181,930	310,326	10
	DIG SMART SOFTWARE					2,125	
	ASSET MANAGEMENT PROGRAM					15,625	
	LEAD SERVICE REPLACEMENTS - CONSULTANT SERVICES		100,000			100,000	
	WATER MODEL UPDATES		5,000		5,000	5,000	
	COMMUNICATION		750		750	750	
	SENSUS WATER SYSTEM SUPPORT		1,950		1,950	1,950	
	FMCSA QUERY PACKAGE		25		25	25	
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		80		80	76	
	FIRE HYDRANT FLOW TESTING		66,900		66,900	66,900	
	VALVE EXERCISE PROGRAM		23,000		23,000	26,400	
	WATER ATLAS PRINTING		1,300				
	AUTOCAD LICENSE (SPLIT WITH SEWER, STREETS, ENG)		175		175	225	
	RANDOM DRUG & ALCOHOL SCREEN FEES		650		650	600	
	SCADA SYSTEM MAIN		10,000		10,000	10,000	
	J.U.L.E. MEMBERSHIP FEES		6,000		6,000	6,000	
	UTILITY BILL PRINTING		8,500		8,500	8,500	
	CPR AND METRA RR KING FEES		1,100		1,100	1,100	
	OTHER INSPECTIONS (WATER TOWERS)		4,000		4,000	4,000	
	ANNUAL LEAK SURVEY - WHOLE SYSTEM		28,500		28,500	28,750	
	FIRE HYDRANT SANDBLASTING AND PAINTING		10,000		10,000	10,000	
	TESTING AND REPAIR OF COMMERCIAL METER		5,000		5,000	5,000	
	ANNUAL AUDIOLOGY TESTING		300		300	300	
	SAMPLE ANALYSIS		10,000		10,000	10,000	
	WATER QUALITY REPORT PRINTING					7,000	
	GL # FOOTNOTE TOTAL		283,230		181,930	310,326	
CONTRACTUAL		231,998	318,230	318,230	220,630	348,826	10
UTILITIES							
20-2020-4-708000	ELECTRICITY	65,682	60,000	60,000	60,000	65,000	8
	ELECTRICITY		60,000		60,000	65,000	
20-2020-4-709000	NORTH SHORE GAS	5,069	4,000	4,000	4,000	5,000	25
	GAS SERVICE		4,000		4,000	5,000	
20-2020-4-710000	TELEPHONE	811	1,000	1,000	1,000	1,000	
	FEE - WATER SECTION SHARE		1,000		1,000	1,000	
20-2020-4-712000	STORMWATER FEE	4,950	5,824	5,824	5,824	5,824	
	57.1 ERU + IDF X \$17.00 X 6 BILLS		5,824		5,824	5,824	
UTILITIES		76,512	70,824	70,824	70,824	76,824	8
COMMODITIES							
20-2020-5-706000	MATERIALS AND SUPPLIES	24,023	25,000	25,000	25,000	26,000	4
	EQUIPMENT, TOOLS AND SMALL STOCK ITEMS		24,000		24,000	25,000	
	WATER BILLING SUPPLIES		1,000		1,000	1,000	
	GL # FOOTNOTE TOTAL		25,000		25,000	26,000	
20-2020-5-722000	POSTAGE	13,680	14,000	14,000	14,000	14,000	
	WATER & SEWER BILL POSTAGE		14,000		14,000	14,000	
20-2020-5-723000	OFFICE SUPPLIES	2,299	2,500	2,500	2,500	2,500	
	OFFICE SUPPLIES		2,500		2,500	2,500	
20-2020-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	9,057	11,555	11,555	8,755	11,205	(3)
	NIPSTA PUBLIC WORKS ACADEMY		1,000			1,000	
	STAFF TRAINING		820		820	2,020	
	NIPSTA PUBLIC WORKS MEMBERSHIP 25%		1,250		750	750	
	IPSI - SPLIT WITH SEWER AND STREETS		435		870	870	
	IPSI - SPLIT WITH SEWER AND STREETS		435				
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)		600				
	AWWA DUES		315		315	315	
	SEMINARS, CONFERENCES FOR PDH/CEU - WATER LICENSES		600		600	600	
	PROFESSIONAL DEVELOPMENT		1,100		1,100	1,100	
	ISAWWA CONFERENCE (UTILITIES SUPERVISOR)		1,200		1,200	1,350	
	ILCMA CONFERENCE (ADPW)		700			700	
	APWA PWX		2,500		2,500	2,500	
	MIDWEST ADVANCED PUBLIC SERVICE INSTITUTE (MAPSI)						
	(SPLIT WITH WATER)		600		600		
	GL # FOOTNOTE TOTAL		11,555		8,755	11,205	
20-2020-5-729000	METERS - NEW CONSTRUCTION	10,058	15,000	15,000	8,000	12,000	(20)
20-2020-5-736000	CREDIT CARD FEES	49,161	50,000	50,000	48,465	50,000	



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY *	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
20-2020-5-752000	UNIFORMS	6,218	5,500	5,500	5,500	6,150	12
	PROTECTIVE CLOTHING		800		800	950	
	PURCHASE OF UNIFORMS		1,800		1,800	2,000	
	OUTDOOR CLOTHING		2,300		2,300	2,500	
	T-SHIRTS & POLOS		600		600	700	
	GL # FOOTNOTE TOTAL		5,500		5,500	6,150	
20-2020-5-798000	PURCHASE OF WATER - CLCJAWA	1,393,990	1,587,000	1,587,000	1,587,000	1,675,000	6
	WATER PURCHASE (800,000 UNITS AT \$2.09 PER UNIT)		1,584,000		1,584,000	1,672,000	
	TELEPHONE, ELECTRIC/ MAINT FOR PETERSON CLCJAWA STRUCTURE		3,000		3,000	3,000	
	GL # FOOTNOTE TOTAL		1,587,000		1,587,000	1,675,000	
20-2020-5-799000	MISCELLANEOUS	943	2,000	2,000	2,000	2,000	
	MISCELLANEOUS		2,000		2,000	2,000	
COMMODITIES		1,509,429	1,712,555	1,712,555	1,701,220	1,798,855	5
REPAIRS & MAINTENANCE							
20-2020-7-712000	MAINTENANCE BLDG AND GROUNDS	35,472	43,411	43,411	43,411	49,166	13
	LANDSCAPE & MOWING CONTRACTUAL		7,895		7,895	11,650	
	WELL HOUSE DOORS AND WINDOWS		12,000		12,000	12,000	
	GENERAL UPKEEP OF WATER FACILITIES		4,300		4,300	4,300	
	CLEANING SERVICE		3,216		3,216	3,216	
	S&U MISC REPAIRS		1,000		1,000	2,000	
	FIRE SYSTEM REPAIR (SPLIT WITH STREETS)		1,000		1,000	2,000	
	S&U FACILITY OVERHEAD DOOR REPLACEMENT (SPLIT WITH STREETS)		4,000		4,000	4,000	
	WATER TOWER CLEANING		10,000		10,000	10,000	
	GL # FOOTNOTE TOTAL		43,411		43,411	49,166	
20-2020-7-714000	MAINT MOTOR VEHICLE FEES	51,255	52,793	52,793	52,793	54,377	3
	FUEL AND MAINTENANCE		52,793		52,793	54,377	
20-2020-7-715000	MAINTENANCE OTHER EQUIPMENT	9,264	14,500	14,500	14,500	14,750	2
	PUMPS, VALVES, SCADA		7,000		7,000	7,000	
	GENERATOR MAINTENANCE BY CONTRACT		5,000		5,000	5,000	
	SAFETY EQUIPMENT		2,500		2,500	2,750	
	GL # FOOTNOTE TOTAL		14,500		14,500	14,750	
20-2020-7-716000	MAINTENANCE WATER LINE	128,492	140,000	140,000	142,000	140,000	
REPAIRS & MAINTENANCE		224,483	250,704	250,704	252,704	258,293	3
TRANSFERS							
20-2020-8-789000	TECHNOLOGY EQUIP & REPLMT FEES	98,865	103,808	103,808	103,808	106,922	3
	TERF USER FEES (INCLUDES GIS)		103,808		103,808	106,922	
TRANSFERS		98,865	103,808	103,808	103,808	106,922	3
Total Department 2020: WATER DEPARTMENT		3,315,154	3,696,334	3,696,334	3,637,186	3,929,489	6

*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY *	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
FUND 20 - UTILITY FUND							
Department: 2021 SEWER DEPARTMENT							
SALARIES & WAGES							
20-2021-1-701000	SALARIES - ADMINISTRATIVE	174,849	165,714	165,714	166,000	206,078	24
20-2021-1-703000	SALARIES - ENGINEERING	139,631	143,737	143,737	143,000	110,937	(23)
20-2021-1-704000	SALARIES - MAINTENANCE	286,284	323,658	323,658	297,000	309,597	(4)
SALARIES & WAGES		600,764	633,109	633,109	606,000	626,612	(1)
EMPLOYEE BENEFITS							
20-2021-2-720000	INSURANCE	71,020	74,565	74,565	73,000	76,619	3
20-2021-2-793000	EMPLOYER CONTRIBUTION IMRF	61,368	69,346	69,346	67,000	66,595	(4)
20-2021-2-794000	EMP CONTRIBUTION FICA/MEDICARE	43,223	47,796	47,796	45,000	47,432	(1)
EMPLOYEE BENEFITS		175,611	191,707	191,707	185,000	190,646	(1)
CONTRACTUAL							
20-2021-3-721000	INTERGOVMTAL RISK MGMT AGENCY	13,296	30,216	30,216	33,300	33,238	10
20-2021-3-728000	TECHNICAL SERVICES	1,455	6,910	6,910	18,185	3,460	(50)
	RATE STUDY - COST SHARING W/ GREEN OAKS, LAKE COUNTY				13,275		
	FMCSA QUERY PACKAGE		10		10	10	
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		25		25	25	
	APWA REACCREDITATION VISIT FEES - 2026		4,000		3,000	1,000	
	AUTOCAD LICENSE (SPLIT WITH WATER, STREETS, ENG)		175		175	225	
	RAILROAD CROSSING LEASE FEES: 12" WINCHESTER METRA RR		475		475	475	
	RANDOM DRUG & ALCOHOL SCREEN FEES		225		225	225	
	MISC TECHNICAL SERVICES		1,000		500	500	
	FIRE SAFETY		1,000		500	1,000	
	GL # FOOTNOTE TOTAL		6,910		18,185	3,460	
CONTRACTUAL		14,751	37,126	37,126	51,485	36,698	(1)
UTILITIES							
20-2021-4-707000	COUNTY SEWER SERVICE	795,443	841,000	841,000	841,000	890,750	6
	6485 RCE'S - \$11.82/ MONTH RCE		841,000		841,000	890,750	
20-2021-4-708000	ELECTRICITY	22,356	20,000	20,000	20,000	20,000	
20-2021-4-709000	NATURAL GAS	4,374	4,000	4,000	4,000	4,000	
UTILITIES		822,173	865,000	865,000	865,000	914,750	6
COMMODITIES							
20-2021-5-706000	MATERIALS AND SUPPLIES	5,495	6,000	6,000	5,500	6,000	
	SEWER MATERIALS AND SUPPLIES		1,500		1,500	6,000	
	VACTOR SUPPLIES		2,000		2,000		
	REPLACEMENT HOSE FOR VACTOR		2,500		2,000		
	GL # FOOTNOTE TOTAL		6,000		5,500	6,000	
20-2021-5-722000	POSTAGE	10,962	10,000	10,000	10,638	11,000	10
20-2021-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,003	5,520	5,520	5,020	6,370	15
	APWA PWX NATIONAL CONFERENCE		500		500	500	
	STAFF TRAINING		350		350	2,300	
	NIPSTA PUBLIC WORKS MEMBERSHIP 25%		1,250		750	750	
	IPSI FALL - SPLIT WITH WATER AND STREETS		435		870	870	
	ISPI FALL - SPLIT WITH WATER AND STREETS		435				
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)		600		600	600	
	SEMINARS - SEWER MAINTENANCE, SAFETY TRAINING		1,350		1,350	1,350	
	MAPSI, PUBLIC SERVICE INSTITUTE DEPUTY DIRECTOR (SPLIT WITH WATER 50%)		600		600		
	GL # FOOTNOTE TOTAL		5,520		5,020	6,370	
20-2021-5-752000	UNIFORMS	1,823	1,750	1,750	1,750	1,750	
	PROTECTIVE CLOTHING		500		500	500	
	UNIFORMS		900		900	900	
	OUTDOOR GEAR		350		350	350	
	GL # FOOTNOTE TOTAL		1,750		1,750	1,750	
COMMODITIES		21,283	23,270	23,270	22,908	25,120	8
REPAIRS & MAINTENANCE							
20-2021-7-714000	MAINT MOTOR VEHICLE FEES	131,843	135,798	135,798	135,798	139,872	3
	3% ANNUAL INCREASE		135,798		135,798	139,872	
20-2021-7-715000	MAINTENANCE LIFT STATIONS	19,487	35,519	35,519	35,519	37,332	5
	LANDSCAPING AND MOWING CONTRACTUAL		7,144		7,144	8,957	
	ALARM PHONE LINE		600		600	600	
	LIFT STATION		5,575		5,575	5,575	
	EQUIPMENT MAINTENANCE AT PUMPING STATIONS		15,000		15,000	15,000	



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY	ORIGINAL	AMENDED	PROJECTED	REQUESTED	REQUESTED
		*	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
	LIFT STATION BACKUP POWER GENERATOR MAINT 4						
	STATIONARY 1 PORTABLE UNITS		7,200		7,200	7,200	
	GL # FOOTNOTE TOTAL		35,519		35,519	37,332	
20-2021-7-716000	MAINTENANCE SEWER LINES	13,112	18,000	18,000	18,000	18,000	
	REPAIR OF SANITARY SEWERS AND MANHOLES- FRAME SEALS, LEAK SEALANT, GROUT, RESTORATION MATERIALS		13,000		13,000	13,000	
	GREASE DISSOLVING AGENTS AND ROOT CONTROL PRODUCTS		2,500		2,500	2,500	
	SPOILS DISPOSAL (25% SEWER 25% STREETS 50% WATER)		2,500		2,500	2,500	
	GL # FOOTNOTE TOTAL		18,000		18,000	18,000	
REPAIRS & MAINTENANCE		164,442	189,317	189,317	189,317	195,204	3
TRANSFERS							
20-2021-8-789000	TRANSFER TECHNOLOGY FUND	74,302	78,017	78,017	78,017	80,358	3
	TERF USER CHARGES (INCLUDES GIS)		78,017		78,017	80,358	
TRANSFERS		74,302	78,017	78,017	78,017	80,358	3
Total Department 2021: SEWER DEPARTMENT		1,873,326	2,017,546	2,017,546	1,997,727	2,069,388	3

*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY ORIGINAL *	2025-26 BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
FUND 20 - UTILITY FUND							
Department: 2022 WASTE WATER TREATMENT PLANT							
SALARIES & WAGES							
20-2022-1-701000	SALARIES - ADMINISTRATIVE	76,910	82,015	82,015	82,000	130,521	59
20-2022-1-704000	SALARIES - OPERATORS	468,448	479,101	479,101	505,000	504,975	5
SALARIES & WAGES		545,358	561,116	561,116	587,000	635,496	13
EMPLOYEE BENEFITS							
20-2022-2-720000	INSURANCE	129,885	135,976	135,976	135,000	145,685	7
20-2022-2-793000	EMPLOYER CONTRIBUTION IMRF	57,731	61,773	61,773	63,315	66,777	8
20-2022-2-794000	EMP CONTRIBUTION FICA/MEDICARE	39,739	42,288	42,288	42,934	48,112	14
EMPLOYEE BENEFITS		227,355	240,037	240,037	241,249	260,574	9
CONTRACTUAL							
20-2022-3-721000	INTERGOVMTAL RISK MGMT AGENCY	17,152	31,532	31,532	45,000	32,478	3
20-2022-3-728000	TECHNICAL SERVICES	51,163	66,185	66,185	66,185	72,185	9
	HACH SUPPORT - PHOPHORUS REMOVAL TESTING EQUIPMENT		34,000		34,000	34,000	
	IEPA-NPDES PERMIT FEES		9,000		9,000	15,000	
	INSPECTIONS (LAB, ROOF, ETC)		9,000		9,000	9,000	
	ENGINEERING SERVICES		14,000		14,000	14,000	
	ANNUAL AUDIOLOGY TESTING		185		185	185	
	GL # FOOTNOTE TOTAL		66,185		66,185	72,185	
CONTRACTUAL		68,315	97,717	97,717	111,185	104,663	7
UTILITIES							
20-2022-4-708000	ELECTRICITY	244,885	190,000	190,000	212,500	230,000	21
20-2022-4-709000	NORTH SHORE GAS	37,552	50,000	50,000	39,580	40,000	(20)
	HEATING OF (2) BUILDING AND PRIMARY SLUDGE DIGESTER		50,000		39,580	40,000	
20-2022-4-710000	TELEPHONE	1,316	1,500	1,500	1,500	1,500	
UTILITIES		283,753	241,500	241,500	253,580	271,500	12
COMMODITIES							
20-2022-5-706000	MATERIALS AND SUPPLIES	30,623	54,385	54,385	49,385	56,579	4
	CYANIDE TESTING KITS		3,000		3,000	3,000	
	SUPPLIES		7,210		7,210	7,570	
	OSHA SAFETY		300		300	300	
	SUPPLIES - LAB & OFFICE		23,175		23,175	24,334	
	JANITORIAL SUPPLIES		1,000		1,000	1,000	
	SMALL MAINTENANCE MATERIALS		3,500		3,500	3,675	
	ELECTRICAL & PLUMBING		1,500		1,500	1,500	
	CONSTRUCTION SUPPLY		1,500		1,500	2,000	
	TOOLS		2,000		2,000	2,000	
	LAB PROBE & KITS		10,000		5,000	10,000	
	GENERATOR FUEL		1,200		1,200	1,200	
	GL # FOOTNOTE TOTAL		54,385		49,385	56,579	
20-2022-5-707000	CHEMICALS	136,967	189,200	189,200	184,200	202,750	7
	POND MANAGEMENT		3,450		3,450	12,000	
	CALCIUM CHLORITE		1,250		1,250	1,250	
	SODIUM HYPOCHLORITE - FILTER SAND CLEANING		3,000		3,000	3,000	
	SODIUM BILSULFITE - DECHLORINATION OF EFFLUENT		8,500		8,500	8,500	
	SODIUM HYPOCHLORITE - DISINFECT PLANT EFFLUENT		20,000		15,000	15,000	
	LAGOON TREATMENT		8,000		8,000	8,000	
	ODOR CONTROL		5,000		5,000	5,000	
	PHOSPHORUS CONTROL		140,000		140,000	150,000	
	GL # FOOTNOTE TOTAL		189,200		184,200	202,750	



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY	* ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
20-2022-5-718000	SLUDGE REMOVAL	297,552	374,000	374,000	374,000	404,100	8
	CHEMICAL HYDROGEN SULFIDE CONTROL		1,500		1,500	1,500	
	SLUDGE REMOVAL		370,000		370,000	400,100	
	SLUDGE LAB TESTS		2,500		2,500	2,500	
	GL # FOOTNOTE TOTAL		374,000		374,000	404,100	
20-2022-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,709	15,782	15,782	15,282	15,392	(2)
	STAFF TRAINING		300		300	300	
	NIPSTA PUBLIC WORKS MEMBERSHIP 25%		1,250		750	750	
	PROFESSIONAL DEVELOPMENT		2,060		2,060	2,100	
	ASSOCIATION MEMBERSHIP		800		800	800	
	DES PLAINES RIVER WATERSHED WORKGROUP		9,952		9,952	9,952	
	IL ASSOCIATION OF WASTEWATER AGENCIES		1,420		1,420	1,490	
	GL # FOOTNOTE TOTAL		15,782		15,282	15,392	
20-2022-5-752000	UNIFORMS	2,482	3,300	3,300	3,300	3,300	
	PANTS		900		900	900	
	PROTECTIVE CLOTHING GEAR PPE		500		500	500	
	SAFETY SHOES		1,000		1,000	1,000	
	SHIRTS AND OUTERWEAR		900		900	900	
	GL # FOOTNOTE TOTAL		3,300		3,300	3,300	
20-2022-5-799000	MISCELLANEOUS	50	530	530	200	300	(43)
	RESPIRATORY EXAM		280		100	100	
	MISC EMPLOYMENT EXPENSES		250		100	200	
	GL # FOOTNOTE TOTAL		530		200	300	
COMMODITIES		471,383	637,197	637,197	626,367	682,421	7
REPAIRS & MAINTENANCE							
20-2022-7-712000	MAINT - BUILDING & GROUNDS	19,367	51,754	51,754	46,754	78,478	52
	EXTERIOR MASONRY REPAIR SCREEN & GRIT BLDG					21,500	
	CLEANING SERVICE		3,804		3,804	4,200	
	ROOF REPAIRS		2,000		2,000	10,000	
	OVERHEAD DOOR REPAIRS		4,000		4,000	4,000	
	DOORS		1,500		1,500	3,000	
	HVAC		10,000		10,000	10,000	
	CONCRETE REPAIRS		3,000		3,000	3,000	
	REPAIRS		15,000		10,000	10,000	
	LANDSCAPING/RESTORATION		1,500		1,500	1,500	
	LANDSCAPE SERVICE CONTRACT		10,950		10,950	11,278	
	GL # FOOTNOTE TOTAL		51,754		46,754	78,478	
20-2022-7-714000	MAINTENANCE VEHICLES	8,057	8,299	8,299	8,299	8,548	3
	3% ANNUAL INCREASE		8,299		8,299	8,548	
20-2022-7-715000	MAINTENANCE OTHER EQUIPMENT	43,092	61,095	61,095	53,750	54,750	(10)
	REPAIRS SERVICE AND PARTS		51,345		45,000	45,000	
	MAINTENANCE MATERIALS		9,000		8,000	9,000	
	WASTE OIL DISPOSAL		750		750	750	
	GL # FOOTNOTE TOTAL		61,095		53,750	54,750	
REPAIRS & MAINTENANCE		70,516	121,148	121,148	108,803	141,776	17
TRANSFERS							
20-2022-8-789000	TRANSFER TECHNOLOGY FUND	49,125	51,581	51,581	51,581	53,128	3
	TERF USER CHARGES (INCLUDES GIS)		51,581		51,581	53,128	
TRANSFERS		49,125	51,581	51,581	51,581	53,128	3
Total Department 2022: WASTE WATER TREATMENT PLANT		1,715,805	1,950,296	1,950,296	1,979,765	2,149,558	10

*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY ORIGINAL *	2025-26 BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
FUND 20 - UTILITY FUND							
DEPT 2023 - UTILITY-DEBT SERVICE							
DEBT SERVICE							
20-2023-9-728000	BOND ISSUE COSTS	6,248					
20-2023-9-795000	PRINCIPAL PAYMENTS		881,657	881,657	881,657	1,146,479	30
	ALTERNATE REVENUE BONDS (SERIES 2026)					265,980	
	ALTERNATE REVENUE REFUNDING BONDS (SERIES 2021B)		435,000		435,000	460,000	
	ALTERNATE REVENUE BONDS (SERIES 2015B) PRINCIPAL		365,000		365,000	375,000	
	IEPA LOAN (PAYMENTS IN SEPTEMBER AND MARCH)		81,657		81,657	45,499	
	GL # FOOTNOTE TOTAL		881,657		881,657	1,146,479	
20-2023-9-796000	INTEREST PAYMENTS	261,208	384,504	384,504	234,504	355,762	(7)
	ALTERNATE REVENUE BONDS (SERIES 2026)		150,000			150,000	
	ALTERNATE REVENUE REFUNDING BONDS (SERIES 2021B)		124,800		124,800	107,440	
	ALTERNATE REVENUE BONDS (SERIES 2015B) INTEREST		88,306		88,306	78,268	
	IEPA LOAN (PAYMENTS IN SEPTEMBER AND MARCH)		21,398		21,398	20,054	
	GL # FOOTNOTE TOTAL		384,504		234,504	355,762	
20-2023-9-797000	PAYING AGENT FEES	1,300	2,000	2,000	1,300	1,500	(25)
DEBT SERVICE		268,756	1,268,161	1,268,161	1,117,461	1,503,741	19
Total Department 2023: UTILITY-DEBT SERVICE		268,756	1,268,161	1,268,161	1,117,461	1,503,741	19

*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY ORIGINAL	BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
FUND 20 - UTILITY FUND							
DEPT 2024 - UTILITY-CAPITAL IMPROVEMENT							
COMMODITIES							
20-2024-5-788000	REPLACEMENT METERS	114,567	121,300	121,300	143,300	121,300	
	50 RESIDENTIAL METERS @ \$300 EACH		15,000		15,000	15,000	
	REPLACEMENT OF 2 - 3" METERS - \$1,665/METER		3,300		3,300	3,300	
	REPLACEMENT OF 2 - 4" METERS - \$2,900/METER		58,000		30,000	58,000	
	PW-WATER-003: METER REPLACEMENT - MANUAL READ UPGRADE		45,000		95,000	45,000	
	GL # FOOTNOTE TOTAL		121,300		143,300	121,300	
20-2024-5-793000	HYDRANTS, VALVES, MISC	32,297	80,000	80,000	91,250	105,000	31
	PW-WATER-005: FIRE HYDRANT REPLACEMENTS		50,000		50,000	75,000	
	PW-WATER-006: NEW VALVE INSERTIONS		30,000		41,250	30,000	
	GL # FOOTNOTE TOTAL		80,000		91,250	105,000	
20-2024-5-799000	MISCELLANEOUS	266,666	266,666	266,666	91,666		(100)
	PW-FAC-054: ASSET MANAGEMENT PROGRAM		41,666		41,666		
	PW-FAC-051: NEWBERRY WELL HOUSE REHABILITATION		50,000		50,000		
	PW-WATER-013: EMERGENCY GENERATOR - GREENTREE WELL		175,000				
	GL # FOOTNOTE TOTAL		266,666		91,666		
COMMODITIES		146,864	467,966	467,966	326,216	226,300	(52)
CAPITAL							
20-2024-6-750000	WWTP IMPR	108,562	860,000	1,402,014	1,102,579	4,413,000	215
	PW-WWTP-040: PRETREATMENT PROGRAM					75,000	
	PW-WWTP-054: SCREW PUMP NO. 2 WWTP REPLACEMENT					150,000	
	PW-WWTP-057: WASTEWATER LABORATORY RENOVATION					40,000	
	PW-WWTP-011: FILTER BLDG - LOW LIFT PUMPS		87,000		87,000	914,000	
	PW-WWTP-013: FILTER BLDG. NON POTABLE WATER SYSTEM		44,000		44,000	305,000	
	PW-WWTP-032: WWTP CONVERSION TO UV DISINFECTION		162,000		162,000	1,779,000	
	PW-WWTP-039: PHOSPHORUS REMOVAL FEASIBILITY STUDY		75,000		75,000		
	PW-WWTP-045: EAST-WEST SECONDARY DIGESTER REPAIRS		56,000		34,000		
	PW-WWTP-049: GATE REPLACEMENT ON INFLUENT JUNCTION BOX - PLANT		94,000		80,000	150,000	
	PW-WWTP-053: SLUDGE STORAGE TANKS CORROSION		138,000			600,000	
	PW-WWTP-029: ANNUAL SCADA IMPROVEMENTS		25,000		25,000	25,000	
	PW-WWTP-038: CMOM PLAN		75,000			75,000	
	PW-WWTP-015: DIGESTER COMPLEX - DEWATERING CENTRIFUGE					125,000	
	PW-WWTP-024: PRMARY CLARIFIERS B - ISOLATION VALVES		54,000		54,000		
	PW-WWTP-036: INDUSTRIAL USER SURVEY		50,000			50,000	
	PW-WWTP-033: BNR PROCESS FERMENTATION TANK AT WWTP					125,000	
	PW-WWTP-008: SCREEN & GRIT BLDG.				541,579		
	GL # FOOTNOTE TOTAL		860,000		1,102,579	4,413,000	
20-2024-6-776000	SANITARY SEWER REPAIRS	355,894	704,000	704,000	704,000	736,000	5
	PW-SS-025: ANNUAL SANITARY SEWER REHABILITATION PROGRAM					736,000	
	PW-SS-006: LINING AND POINT REPAIRS CONSTRUCTION		370,000		370,000		
	PW-SS-005: ANNUAL SEWER TELEVISION INSPECTION		134,000		134,000		
	PW-SS-009: FLOW MONITORING AND SMOKE TESTING PROGRAM		100,000		100,000		
	PW-SS-007: MANHOLE REPAIRS - VARIOUS LOCATIONS		100,000		100,000		
	GL # FOOTNOTE TOTAL		704,000		704,000	736,000	
20-2024-6-777000	LIFT STATION IMPROVEMENTS	90,591	351,000	463,164	178,000	1,928,000	316
	PW-SS-012: CAMBRIDGE LIFT STATION REPLACEMENT					100,000	
	PW-SS-003: HOLLISTER LIFT STATION - ENG. & CONSTRUCTION		100,000		100,000	1,155,000	
	PW-SS-016: PARK AVENUE SANITARY LIFT STATION REPLACEMENT		50,000		50,000	400,000	
	PW-SS-019: ADLER POOL LIFT STATION MINOR REPAIRS		63,000		14,000	49,000	
	PW-SS-020: CASS AVENUE LIFT STATION VAULT ABANDONMENT		75,000				
	PW-SS-021: CRAWFORD HOUSE LIFT STATION MINOR REHABILITATION		63,000		14,000	49,000	
	PW-SS-002: EMERGENCY GENERATOR AT LIFT STATION					175,000	
	GL # FOOTNOTE TOTAL		351,000		178,000	1,928,000	
20-2024-6-781000	RESIDENTIAL LEAD SERVICE REPLACE INCENTI	26,033	100,000	100,000	50,000	50,000	(50)



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY ORIGINAL	* BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
	RESIDENTIAL LEAD SERVICE LINE REPLACEMENT REIMBURSEMENT PROGRAM		100,000		50,000	50,000	
20-2024-6-795000	WATER SYSTEM IMPROVEMENTS	306,033	3,426,425	3,491,425	2,606,355	5,818,945	67
	PW-WATER-042: PRESSURE ZONE 3 IMPROVEMENTS					2,066,125	
	PW-EQU-006: LEAK DETECTION EQUIPMENT					30,000	
	PW-WATER-028: ANNUAL LEAD SERVICE LINE REPLACEMENT PROGRAM		100,000		14,000	100,000	
	PW-WATER-032: GARFIELD PAS JAWA VALVE		50,000		50,000		
	PW-WATER-033: GARFIELD WATER TOWER REHABILITATION		120,000		120,000		
	PW-WATER-035: WINCHESTER WATER TOWER REHABILITATION		131,250		25,000		
	PW-WATER-036: CANTERBURY BOOSTER STATION UPGRADES		330,175		27,355	302,820	
	PW-WATER-023: WATER METER CONVERSIONS TO RADIO READ		325,000			650,000	
	PW-WATER-015: ANNUAL SCADA IMPROVEMENTS		25,000		25,000	25,000	
	PW-WATER-025: LARGE WATER METER REPLACEMENTS		25,000		25,000	25,000	
	PW-WATER-002: ANNUAL WATERMAIN REPLACEMENT PROGRAM		2,200,000		2,200,000	2,500,000	
	PW-WATER-007: MISCELLANEOUS SYSTEM REPAIRS		120,000		120,000	120,000	
	GL # FOOTNOTE TOTAL		3,426,425		2,606,355	5,818,945	
20-2020-6-760000	DEPRECIATION	1,742,478	0	0	0	0	0
	CAPITAL	2,629,591	5,441,425	6,160,603	4,640,934	12,945,945	110
Total Department 2024: UTILITY-CAPITAL IMPROVEMENT		2,776,455	5,909,391	6,628,569	4,967,150	13,172,245	99
Department: 9999 TRANSFERS							
TRANSFERS							
20-9999-8-799000	TRANSFERS OUT	150,000	154,499	154,499	154,499	150,000	3
	CAPITAL VEHICLE FUNDING TRANSFER - WATER		101,870		101,870	95,000	
	CAPITAL VEHICLE FUNDING TRANSFER - SEWER		39,533		39,533	42,000	
	CAPITAL VEHICLE FUNDING TRANSFER - WWTP		13,096		13,096	13,000	
	GL # FOOTNOTE TOTAL		154,499		154,499	150,000	
	TRANSFERS	150,000	154,499	154,499	154,499	150,000	3
Total Department 9999: TRANSFERS		150,000	154,499	154,499	154,499	150,000	3

*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.

BUDGET DETAIL

STORMWATER SEWER FUND

Fund Description: Accounts for the operation, maintenance, and capital improvement of the Village’s stormwater sewer system. This includes activities related to stormwater management, drainage system upkeep, infrastructure repairs and replacements, regulatory compliance, and projects intended to reduce flooding, improve water quality, and protect public and private property.

Stormwater Sewer Fund	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 3,931,639	\$ 10,411,848	\$ 2,710,127	\$ 2,611,848	-74.9%	-3.6%
Expenses	\$ (3,197,416)	\$ (11,082,656)	\$ (9,571,958)	\$ (3,115,082)	-71.9%	-67.5%
Net Operating Income (loss)	\$ 734,223	\$ (670,808)	\$ (6,861,831)	\$ (503,234)	-25.0%	-92.7%
Operating Expense Detail						
Salaries and Wages	\$ 330,534	\$ 328,685	\$ 331,000	\$ 255,437	-22.3%	-22.8%
Employee Benefits	\$ 84,949	\$ 88,170	\$ 60,000	\$ 44,681	-49.3%	-25.5%
Contractual	\$ 11,212	\$ 37,500	\$ 22,500	\$ 31,500	-16.0%	40.0%
Utilities	\$ -	\$ 5,000	\$ -	\$ -	-100.0%	N/A
Commodities	\$ 237,439	\$ 2,150	\$ 1,917	\$ 19,400	802.3%	912.0%
Repairs & Maintenance	\$ 133,685	\$ 167,469	\$ 36,894	\$ 49,299	-70.6%	33.6%
Debt Service	\$ 474,006	\$ 2,338,232	\$ 1,846,697	\$ 1,849,765	-20.9%	0.2%
Operating Transfers	\$ 143,528	\$ 146,284	\$ 146,284	\$ -	-100.0%	-100.0%
	\$ 1,415,353	\$ 3,113,490	\$ 2,445,292	\$ 2,250,082	-27.7%	-8.0%
Capital Outlay	1,782,063	7,969,166	7,126,666	865,000	-89.1%	-87.9%
Capital Transfer	-	-	-	-	0.0%	N/A
Total Fund Expense	\$ 3,197,416	\$ 11,082,656	\$ 9,571,958	\$ 3,115,082	-71.9%	-67.5%
Net Fund Income (loss)	\$ 734,223	\$ (670,808)	\$ (6,861,831)	\$ (503,234)	-3.0%	63.8%



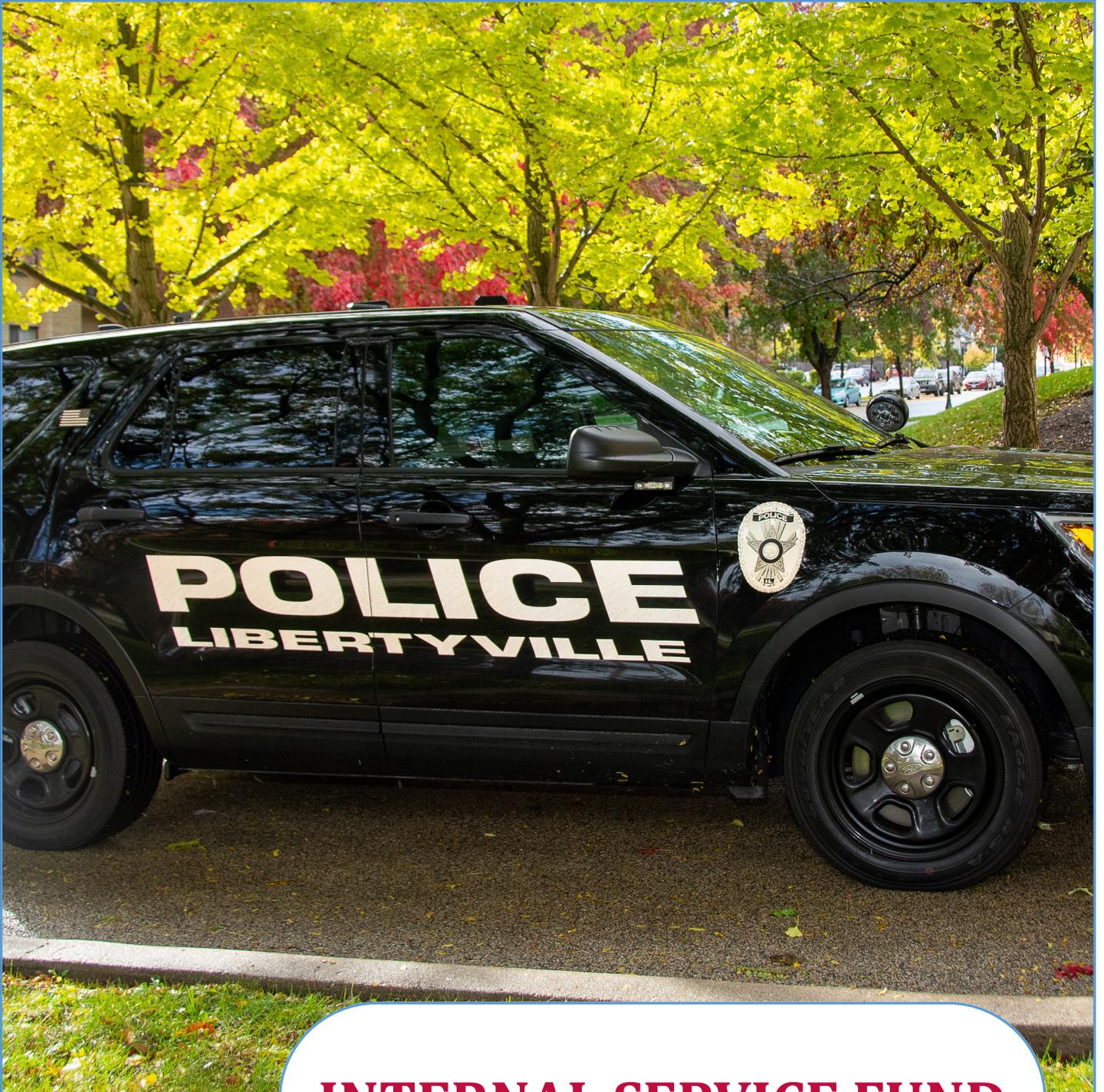
Libertyville
INCORPORATED 1982
GL NUMBER

		2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY	ORIGINAL	AMENDED	PROJECTED	REQUESTED	REQUESTED
		*	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
FUND 21 - STORMWATER SEWER FUND							
REVENUES							
CHARGES FOR SERVICES							
21-0000-5-647000	SEWER CHARGES	2,349,080	2,549,348	2,549,348	2,549,348	2,549,348	
	UTILITY FEE 25,974 ERUS/IDFS X \$17.00		2,549,348		2,549,348	2,549,348	
21-0000-5-648000	SEWER CHARGES-PENALTIES	15,450	12,500	12,500	12,000	12,500	
CHARGES FOR SERVICES		2,364,530	2,561,848	2,561,848	2,561,348	2,561,848	0
INTEREST							
21-0000-7-690000	INTEREST REVENUE	289,629	50,000	50,000	148,779	50,000	
INTEREST		289,629	50,000	50,000	148,779	50,000	0
MISCELLANEOUS							
21-0000-8-695000	BOND ISSUE PREMIUM	32,850					
21-0000-8-698000	BOND PROCEEDS		7,800,000	7,800,000			(100)
	STORMWATER ALT REV BOND ISSUANCE (STUDY EST. \$		7,800,000				
21-0000-8-699000	MISCELLANEOUS REVENUE	1,244,630					
MISCELLANEOUS		1,277,480	7,800,000	7,800,000	0	0	(100)
TOTAL REVENUES		3,931,639	10,411,848	10,411,848	2,710,127	2,611,848	(75)
APPROPRIATIONS							
Department: 2121 STORMWATER SEWER							
SALARIES & WAGES							
21-2121-1-701000	SALARIES-ADMINISTRATIVE STAFF	114,297	104,151	104,151	105,000	127,689	23
21-2121-1-702000	SALARIES-CLERICAL	(12,519)					
21-2121-1-703000	SALARIES-ENGINEERING	113,665	116,709	116,709	116,000	13,994	(88)
21-2121-1-704000	SALARIES-MAINTENANCE	115,091	107,825	107,825	110,000	113,754	6
SALARIES & WAGES		330,534	328,685	328,685	331,000	255,437	(22)
EMPLOYEE BENEFITS							
21-2121-2-720000	INSURANCE	28,687	29,141	29,141			(100)
21-2121-2-793000	EMPLOYER CONTRIBUTION IMRF	33,457	35,115	35,115	36,000	26,205	(25)
21-2121-2-794000	EMP CONTRIBUTION FICA/MEDICARE	22,805	23,914	23,914	24,000	18,476	(23)
EMPLOYEE BENEFITS		84,949	88,170	88,170	60,000	44,681	(49)
CONTRACTUAL							
21-2121-3-728000	TECHNICAL SERVICES	11,017	27,500	27,500	22,500	31,500	15
	COMMUNICATIONS		1,500		1,500	1,500	
	ENFORCEMENT EXPENSES		10,000		5,000	8,000	
	NPDES MS4 PERMIT SERVICES & FEES		16,000		16,000	22,000	
	GL # FOOTNOTE TOTAL		27,500		22,500	31,500	
21-2121-3-776000	LEGAL FEES	195	10,000	10,000			(100)
	BOND ISSUANCE COST		10,000				
CONTRACTUAL		11,212	37,500	37,500	22,500	31,500	(16)
UTILITIES							
21-2121-4-708000	ELECTRICITY		5,000	5,000			(100)
	CHARLES BROWN PUMP STATION		5,000				
UTILITIES		0	5,000	5,000	0	0	(100)
COMMODITIES							
21-2121-5-736000	CREDIT CARD/BANK FEES	7					
21-2121-5-799000	MISCELLANEOUS	237,432	2,150	2,150	1,917	19,400	802
	ASSET MANAGEMENT PROGRAM					15,625	
	DIG SMART SOFTWARE					2,125	
	APWA PWX		900		1,167	900	
	NIPSTA PUBLIC WORKS MEMBERSHIP 25%		1,250		750	750	
	GL # FOOTNOTE TOTAL		2,150		1,917	19,400	
COMMODITIES		237,439	2,150	2,150	1,917	19,400	802
CAPITAL							
21-2121-6-760000	DEPRECIATION EXPENSE	1,053,472					
21-2121-6-790000	CAPITAL OUTLAY	728,591	7,969,166	7,969,166	7,126,666	865,000	(89)
	PW-SW-015: ANNUAL STORMWATER SYSTEM REHABILITATION PROGRAM					600,000	
	PW-SW-010: MSWMP - WINCHESTER ROAD		452,500		300,000	200,000	
	PW-FAC-054: ASSET MANAGEMENT PROGRAM		41,666		41,666		
	PW-PARKS-019: LGSA FIELD RESTORATION		25,000				
	PW-SW-009: MSWMP - COPELAND MANOR		6,900,000		6,490,000	40,000	
	PW-SW-003: CLEANING AND TELEVISIONING OF STORM SEWERS		100,000		20,000		
	PW-SW-004: STORM SEWER STRUCTURE CLEANING		75,000				
	PW-SW-005: STORM SEWER POINT REPAIRS		100,000				



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY *	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
	PW-SW-006: CHARLES BROWN RESERVOIR ANNUAL MAINTENANCE		25,000		25,000	25,000	
	PW-SW-002: STORM SEWER IMPROVEMENTS - MISCELLANEOUS		250,000		250,000		
	GL # FOOTNOTE TOTAL		7,969,166		7,126,666	865,000	
CAPITAL		1,782,063	7,969,166	7,969,166	7,126,666	865,000	(89)
REPAIRS & MAINTENANCE							
21-2121-7-718000	MAINTENANCE STORM SEWERS	133,685	167,469	167,469	36,894	49,299	(71)
	EMERGENCY STORM RESTORATION					10,000	
	RIVERSIDE PARK STORM SEWER OUTFALL SWALE						
	HERBICIDE TREATMENTS AND MOWING					1,750	
	LANDSCAPING & MOWING CONTRACTUAL - DETENTION PONDS & SW BASIN		24,619		24,619	26,049	
	SWEeper SUPPLIES		1,200				
	STREET SWEEPING		129,375				
	REPAIRS OF CATCH BASINS, MANHOLES, AND STORM SEWER LINES, TV INSPECTIONS		8,000		8,000	8,000	
	NPDES FEES		1,000		1,000		
	NPDES PHASE II SURVEYS, PR PROGRAM, SIGNS		300		300		
	POND MAINT/BASIN ODOR CONTROL		2,975		2,975	3,500	
	GL # FOOTNOTE TOTAL		167,469		36,894	49,299	
REPAIRS & MAINTENANCE		133,685	167,469	167,469	36,894	49,299	(71)
TRANSFERS							
21-2121-8-789000	TECHNOLOGY EQUIP. & REPLACE	55,125	57,881	57,881	57,881		(100)
	TECHNOLOGY EQUIPMENT - 7% ESCALATION FEE		57,881		57,881		
21-2121-8-799000	TRANSFERS OUT	88,403	88,403	88,403	88,403		(100)
	LOAN REPAYMENT TO NON-HOME RULE SALES TAX FUND		88,403		88,403		
TRANSFERS		143,528	146,284	146,284	146,284	0	(100)
DEBT SERVICE							
21-2121-9-728000	BOND ISSUE COSTS		150,000	150,000			(100)
21-2121-9-793000	PENSION EXPENSE-IMRF	(30,314)					
21-2121-9-793001	PENSION EXPENSE-OPEB	1,392					
21-2121-9-795000	PRINCIPAL PAYMENTS		1,210,000	1,210,000	1,201,850	1,246,000	3
	SERIES 2024 STORMWATER ALTERNATE REVENUE		505,000		505,000	530,000	
	SERIES 2019 GO LIMITED TAX BONDS (SPLIT W/FUND 08)		170,000		161,850	166,000	
	SERIES 2022 STORMWATER ALTERNATE REVENUE		535,000		535,000	550,000	
	GL # FOOTNOTE TOTAL		1,210,000		1,201,850	1,246,000	
21-2121-9-796000	INTEREST PAYMENTS	502,928	978,082	978,082	644,372	603,265	(38)
	SERIES 2026 STORMWATER ALTERNATE REVENUE		325,000				
	SERIES 2024 STORWMATER ALTERNATE REVENUE		337,000		337,000	316,800	
	SERIES 2019 GO LIMITED TAX BONDS (SPLIT W/FUND 08)		79,800		71,090	66,234	
	SERIES 2022 STORMWATER ALTERNATE REVENUE		236,282		236,282	220,231	
	GL # FOOTNOTE TOTAL		978,082		644,372	603,265	
21-2121-9-797000	PAYING AGENT FEES		150	150	475	500	233
DEBT SERVICE		474,006	2,338,232	2,338,232	1,846,697	1,849,765	(21)
TOTAL APPROPRIATIONS		3,197,416	11,082,656	11,082,656	9,571,958	3,115,082	(72)

*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.



INTERNAL SERVICE FUND

BUDGET DETAIL

TECHNOLOGY EQUIP. REPLACEMENT FUND

Fund Description: Accounts for the purchase, maintenance, upgrade, and replacement of the Village’s technology equipment and infrastructure, including computer hardware, software, network systems, and related information technology assets necessary to support municipal operations and service delivery.

Technology Equipment Replacement Fund	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 350,000	\$ 350,000	\$ 350,000	\$ 450,000	28.6%	28.6%
Expenses	\$ (963,363)	\$ (1,170,242)	\$ (1,120,472)	\$ (1,119,428)	-4.3%	-0.1%
Net Operating Income (loss)	\$ (613,363)	\$ (820,242)	\$ (770,472)	\$ (669,428)	-18.4%	-13.1%
Operating Expense Detail						
Contractual	\$ 446,303	\$ 480,019	\$ 480,019	\$ 551,532	14.9%	14.9%
Utilities	\$ 117,872	\$ 131,700	\$ 132,500	\$ 157,700	19.7%	N/A
Commodities	\$ 259,595	\$ 317,998	\$ 317,953	\$ 325,196	2.3%	2.3%
	\$ 823,770	\$ 929,717	\$ 930,472	\$ 1,034,428	11.3%	11.2%
Capital Outlay	139,593	240,525	190,000	85,000	-64.7%	-55.3%
Total Fund Expense	\$ 963,363	\$ 1,170,242	\$ 1,120,472	\$ 1,119,428	-4.3%	-0.1%
Net Fund Income (loss)	\$ (613,363)	\$ (820,242)	\$ (770,472)	\$ (669,428)	32.9%	28.7%



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY ORIGINAL	* BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
FUND 31 - TECHNOLOGY EQUIP/REPL SER FD							
REVENUES							
31-0000-0-617000	COMPUTER/TECHNOLOGY USER FEES	376,363	397,160	397,160	397,160	353,692	(11)
	TERF USER CHARGES - RECREATION		15,769		15,769	16,873	
	TERF USER CHARGES - STORMWATER SEWER		57,881		57,881		
	TERF USER CHARGES - ADMIN		8,870		8,870	9,492	
	TERF USER CHARGES - CD		44,352		44,352	47,457	
	TERF USER CHARGES - POLICE		28,008		28,008	29,970	
	TERF USER CHARGES - FIRE		8,873		8,873	9,492	
	TERF USER CHARGES - WATER		103,808		103,808	106,922	
	TERF USER CHARGES - SANITARY SEWER AND WWTP		129,599		129,599	133,486	
	GL # FOOTNOTE TOTAL		397,160		397,160	353,693	
31-0000-0-620000	LEASE PMTS	97,477	220,500	220,500	231,367	238,308	8
31-0000-0-620001	GASB 87 LEASE INTEREST	23,478	0	0	0	0	
31-0000-0-674000	TELECOM IMF FEE	97,415	97,000	97,000	92,107	90,000	(7)
31-0000-0-690000	INTEREST REVENUE	17,988	5,000	5,000	17,276	5,000	
31-0000-0-695000	GASB 87 AMORTIZATION	119,889	0	0	0	0	
31-0000-0-696000	AMORT OF DEF REV CELL TOWERS	0	20,000	20,000	0	0	(100)
TRANSFERS							
31-0000-9-699000	TRANSFERS IN	350,000	350,000	350,000	350,000	450,000	29
	TRANSFER FROM NON-HOME RULE SALES TAX FUND		350,000		350,000	450,000	
TRANSFERS		350,000	350,000	350,000	350,000	450,000	29
TOTAL REVENUES		1,082,610	1,089,660	1,089,660	1,087,910	1,137,000	4
APPROPRIATIONS							
CONTRACTUAL							
31-0000-3-728000	CONSULTING SERVICES	446,303	480,019	480,019	480,019	551,532	15
	ANNUAL SCANNING FOR LASERFICHE		25,000		25,000	75,000	
	GIS SHARED SERVICES LICENSES		7,500		7,500	7,725	
	CONTRACTUAL IT SERVICES		301,730		301,730	315,000	
	GIS CONTRACTUAL SERVICES		145,789		145,789	153,807	
	GL # FOOTNOTE TOTAL		480,019		480,019	551,532	
CONTRACTUAL		446,303	480,019	480,019	480,019	551,532	15
UTILITIES							
31-0000-4-711000	WIRELESS SERVICE	34,567	40,700	40,700	41,500	42,700	5
	DEVICE REPLACEMENTS		2,700		1,500	2,700	
	WIRELESS		38,000		40,000	40,000	
	GL # FOOTNOTE TOTAL		40,700		41,500	42,700	
31-0000-4-719000	INTERNET ACCESS	83,305	91,000	91,000	91,000	115,000	26
UTILITIES		117,872	131,700	131,700	132,500	157,700	20
COMMODITIES							
31-0000-5-706000	COMPUTER SUPPLIES	2,500	13,000	13,000	13,000	14,000	8
	IPAD REPLACEMENT		1,000		1,000	1,000	
	DOCUMENT SCANNER/SMALL EQUIP		3,000		3,000	3,000	
	MISCELLANEOUS COMPUTER EQUIPMENT		9,000		9,000	10,000	
	GL # FOOTNOTE TOTAL		13,000		13,000	14,000	
31-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES		1,000	1,000	1,000	1,000	
31-0000-5-729000	SOFTWARE,LICENSING, UPDATES	240,364	279,998	279,998	280,053	287,196	3
	LASERFICHE YEAR 2		18,920		19,800	19,800	
	NINJA		8,000		8,000	8,500	
	CAPITAL PLANNING SOFTWARE		7,350		7,350	7,717	
	ESRI RENEWAL		2,971		2,538	2,971	
	MUNICODE ONLINE		927		945	927	
	SURVEY MONKEY		450		450	450	
	BLUE BEAM		1,320		1,320	1,320	
	CIVIC PLUS MUNICODE PAGES		4,120		4,120	5,400	
	PARK PLACE RENEWAL		3,200		3,500	3,675	
	PHONE SYSTEM SOFTWARE MAINTENANCE		10,435		9,938	10,435	
	FRESHWORKS		824		708	800	
	FORTIANALYZER		5,000		5,280		
	FORTIGATE FIREWALL RENEWAL		7,725		7,725	7,725	
	SOFTWARE CONTINGENCY		5,000		5,000	5,000	
	FOIA SOFTWARE		10,300		11,327	11,900	
	E-FAX LICENSES		750		750	750	
	KNOWB4 SECURITY SOFTWARE		5,492		6,332	6,700	
	BARRACUDA MESSAGE ARCHIVING		8,250		7,600	8,250	
	SEE CLICK FIX WORK ORDER		10,815		11,576	12,155	
	AEROHIVE ACCESS POINT SUPPORT RENEWAL		2,000		2,000	2,000	
	EMEREGENCY NOTIFICATION		8,755		7,600	8,755	



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27	
		ACTIVITY ORIGINAL	* BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	
	BARRACUDA SUPPORT & HARDWARE		19,500		18,300	19,500		
	ADOBE LICENSE RENEWAL		5,700		5,700	6,200		
	FINANCIAL SOFTWARE (ERP)		81,454		81,454	85,526		
	EXCHANGE OFFICE 365		50,740		50,740	50,740		
	GL # FOOTNOTE TOTAL		279,998		280,053	287,196		
31-0000-5-730000	WEB PAGE SERVICES	14,000	10,000	10,000	15,900	10,000		
	WEBSITE HOSTING (3% ANNUAL ESCALATION) - SHARED WITH HOTEL/MOTEL TAX FUND		10,000		15,900	10,000		
31-0000-5-799000	MISCELLANEOUS	2,731	14,000	14,000	8,000	13,000	(7)	
	CAMERA REPLACEMENT CONT.					5,000		
	FOB READERS		6,000					
	WIRELESS ACCESS POINTS		2,000		2,000	2,000		
	MISCELLANEOUS		6,000		6,000	6,000		
	GL # FOOTNOTE TOTAL		14,000		8,000	13,000		
COMMODITIES			259,595	317,998	317,998	317,953	325,196	2
CAPITAL								
31-0000-6-760000	DEPRECIATION		20,964					
31-0000-6-790000	CAPITAL OUTLAY		118,629	227,963	240,525	190,000	85,000	(65)
	ADM-IT-002: AV SYSTEM VILL HALL			125,000		125,000		
	ADM-IT-001: SECURITY CAMERAS FOR VARIOUS BUILDINGS			50,000		35,000		
	ADM-IT-006: PARKING DECK CAMERAS - CHURCH STREEET						50,000	
	ADM-IT-003: ANNUAL HARDWARE REPLACEMENT			52,963		30,000	35,000	
	GL # FOOTNOTE TOTAL			227,963		190,000	85,000	
CAPITAL			139,593	227,963	240,525	190,000	85,000	(65)
TOTAL APPROPRIATIONS			963,363	1,157,680	1,170,242	1,120,472	1,119,428	(4)

*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.

BUDGET DETAIL

VEHICLE MAINT. & REPLACEMENT FUND

Fund Description: Accounts for the maintenance, repair, and replacement of all Village-owned vehicles and fleet equipment. This fund is supported through internal service charges billed to individual departments based on vehicle assignments, usage, fuel consumption, maintenance labor, parts, and other related fleet services, promoting cost recovery and effective lifecycle management of the Village's fleet.

Vehicle Replacement Fund	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 2,387,945	\$ 2,355,510	\$ 2,391,323	\$ 2,366,833	0.5%	-1.0%
Expenses	\$ (1,967,356)	\$ (2,941,247)	\$ (1,813,047)	\$ (3,043,357)	3.5%	67.9%
Net Operating Income (loss)	\$ 420,589	\$ (585,737)	\$ 578,276	\$ (676,524)	15.5%	-217.0%
Operating Expense Detail						
Salaries & Wages	\$ 313,332	\$ 319,350	\$ 324,800	\$ 340,090		
Employee Benefits	\$ 163,438	\$ 172,623	\$ 170,500	\$ 178,611		
Contractual	\$ 39,121	\$ 52,195	\$ 47,507	\$ 54,515	4.4%	14.8%
Commodities	\$ 411,482	\$ 421,908	\$ 413,403	\$ 431,658		
Repairs & Maintenance	\$ 8,930	\$ 11,400	\$ 11,400	\$ 12,000	5.3%	5.3%
	\$ 936,303	\$ 977,476	\$ 967,610	\$ 1,016,874	4.0%	5.1%
Capital Outlay	1,031,053	1,963,771	845,437	2,026,483	3.2%	139.7%
Total Fund Expense	\$ 1,967,356	\$ 2,941,247	\$ 1,813,047	\$ 3,043,357	3.5%	67.9%
Net Fund Income (loss)	\$ 420,589	\$ (585,737)	\$ 578,276	\$ (676,524)	-3.0%	-68.9%

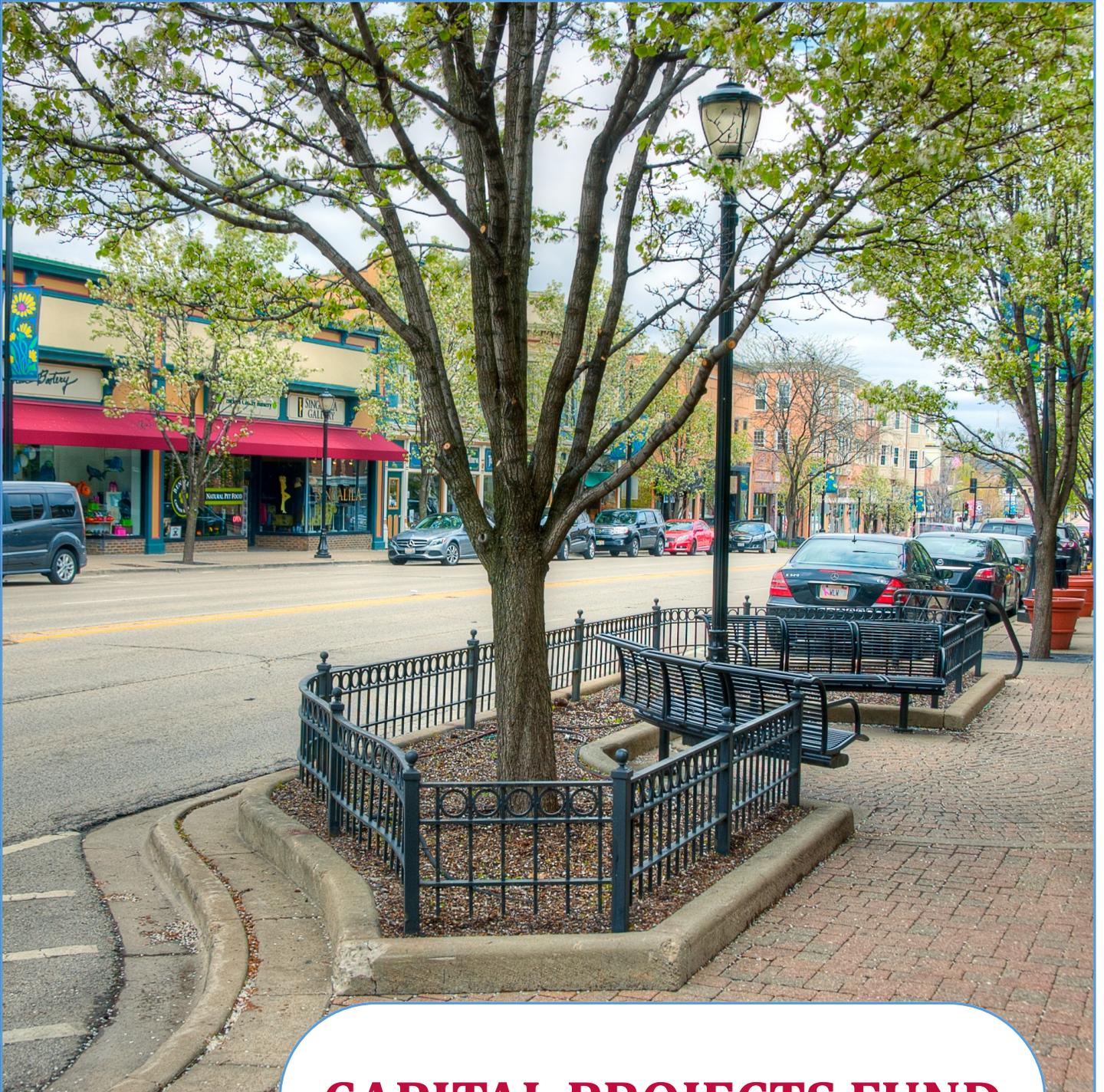


GL NUMBER	DESCRIPTION	2024-25 ACTIVITY ORIGINAL *	2025-26 BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
FUND 30 - VEHICLE MAINT/REPL SERVICE FD							
REVENUES							
30-0000-0-614000	USER FEES	1,068,846	1,100,911	1,100,911	1,100,911	1,133,733	3
	3% ANNUAL INCREASE		1,100,911		1,100,911	1,133,733	
30-0000-0-656000	GAS CHARGES-OTHER GOVERNMENTS	16,090	14,000	14,000	15,245	15,000	7
30-0000-0-678000	COURT FINES	0	100	100	0	100	
30-0000-0-686000	SALE OF FIXED ASSETS	36,922	25,000	25,000	35,600	25,000	
	SALE OF FIXED ASSETS		25,000		35,600	25,000	
30-0000-0-688000	NET APPR/DEPR FAIR MKT VALUE	13,204	0	0	9,878	0	
30-0000-0-690000	INTEREST REVENUE	90,207	40,000	40,000	62,280	40,000	
30-0000-0-699000	MISCELLANEOUS REVENUE	12,676	1,000	1,000	11,710	1,000	
MISCELLANEOUS							
30-0000-0-677000	DAMAGE TO VILLAGE VEHICLES	0	20,000	20,000	1,200	2,000	(90)
MISCELLANEOUS			20,000	20,000	1,200	2,000	(90)
TRANSFERS							
30-0000-9-699000	TRANSFERS IN	1,150,000	1,154,499	1,154,499	1,154,499	1,150,000	(0)
	CAPITAL VEHICLE REPLACEMENT (UTILITY FUND)		154,499		154,499	150,000	
	CAPITAL VEHICLE REPLACEMENT (GENERAL FUND)		1,000,000		1,000,000	1,000,000	
	GL # FOOTNOTE TOTAL		1,154,499		1,154,499	1,150,000	
TRANSFERS		1,150,000	1,154,499	1,154,499	1,154,499	1,150,000	(0)
TOTAL REVENUES		2,387,945	2,355,510	2,355,510	2,391,323	2,366,833	0
APPROPRIATIONS							
SALARIES & WAGES							
30-0000-1-702000	SALARIES CLERICAL	4,036	5,758	5,758	5,800	6,079	6
30-0000-1-704000	SALARIES MECHANICS	309,296	313,592	313,592	319,000	334,011	7
SALARIES & WAGES		313,332	319,350	319,350	324,800	340,090	6
EMPLOYEE BENEFITS							
30-0000-2-720000	INSURANCE	107,260	112,617	112,617	110,000	115,717	3
30-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	32,961	35,575	35,575	36,000	36,877	4
30-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	23,217	24,431	24,431	24,500	26,017	6
EMPLOYEE BENEFITS		163,438	172,623	172,623	170,500	178,611	3
CONTRACTUAL							
30-0000-3-721000	INTERGOVMTAL RISK MGMT AGENCY	15,877	23,195	23,195	25,507	25,515	10
30-0000-3-728000	CONTRACTUAL REPAIR SERVICES	7,544	10,500	10,500	8,500	10,500	
	CONTRACTUAL REPAIRS OTHER THAN FIRE AND POLICE		10,500		8,500	10,500	
30-0000-3-787000	FIRE CONTRACTUAL REPAIRS	12,598	15,000	15,000	11,000	15,000	
	FIRE APPARATUS CONTRACTUAL COST		7,000		4,000	7,000	
	MAINTENANCE AND NON-WARRANTY REPAIRS OF 4631 AND 4632		3,000		3,000	3,000	
	ANNUAL AERIAL INSPECTION FEES TWO AERIALS		2,000		1,000	2,000	
	ANNUAL FIRE PUMP TESTING FEES 5 PUMP TEST AT \$450 EACH		3,000		3,000	3,000	
	GL # FOOTNOTE TOTAL		15,000		11,000	15,000	
30-0000-3-788000	POLICE CONTRACTUAL REPAIRS	3,102	3,500	3,500	2,500	3,500	
	ACCOUNT TO TRACK POLICE CONTRACTUAL		3,500		2,500	3,500	
CONTRACTUAL		39,121	52,195	52,195	47,507	54,515	4
COMMODITIES							
30-0000-5-706000	SHOP SUPPLIES	4,415	5,000	5,000	5,000	5,000	
	NUTS, BOLTS, SOLVENTS		4,500		4,500	4,500	
	BRAKES AND PARTS WASHER SERVICE		500		500	500	
	GL # FOOTNOTE TOTAL		5,000		5,000	5,000	
30-0000-5-707000	TOOLS	3,418	3,800	3,800	3,800	3,800	
30-0000-5-711000	GASOLINE & OIL	242,654	240,000	240,000	240,000	251,550	5
	OILS		12,000		12,000	12,000	
	B2 DIESEL PURCHASE		148,000		148,000	152,550	
	REGULAR UNLEADED		80,000		80,000	87,000	
	GL # FOOTNOTE TOTAL		240,000		240,000	251,550	
30-0000-5-713000	VEHICLE WASHING	6,175	6,600	6,600	6,600	6,600	
	VEHICLE WASHING AND DETAILING		2,900		2,900	2,900	
	POLICE SQUAD DETAILING		3,700		3,700	3,700	
	GL # FOOTNOTE TOTAL		6,600		6,600	6,600	



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY ORIGINAL	AMENDED PROJECTED	REQUESTED	REQUESTED	% CHANGE	
		* BUDGET	BUDGET	ACTIVITY	BUDGET		
30-0000-5-714000	VEHICLE PARTS	129,950	136,000	136,000	136,000	139,000	2
	POLICE SQUAD EQUIPMENT		20,000		20,000	20,000	
	VEHICLES PARTS AND SUPPLIES		102,000		102,000	105,000	
	PLOW AND SPREADER PARTS		13,000		13,000	13,000	
	COMMUNICATION EQUIPMENT		500		500	500	
	VILLAGE LOGOS		500		500	500	
	GL # FOOTNOTE TOTAL		136,000		136,000	139,000	
30-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	651	1,125	1,125	1,125	1,125	
	STAFF TRAINING		470		470	470	
	TRAINING SEMINARS & CONTINUING EDUCATION						
	COURSES FOR SUPERVISOR & MAINTENANCE		655		655	655	
	GL # FOOTNOTE TOTAL		1,125		1,125	1,125	
30-0000-5-752000	UNIFORMS	1,369	1,650	1,650	1,650	1,650	
	RAINWEAR/GLOVES/BOOTS		900		900	900	
	SHIRTS		525		525	525	
	SAFETY GLASSES		225		225	225	
	GL # FOOTNOTE TOTAL		1,650		1,650	1,650	
30-0000-5-755000	LICENSE/TITLE/INSPECTION FEES	4,317	4,000	4,000	4,200	4,200	5
	LICENSE, TITLES AND INSPECTION FEES		4,000		4,200	4,200	
30-0000-5-789000	ACCIDENT DAMAGE EXPENSE	9,089	20,000	20,000	11,500	15,000	(25)
30-0000-5-799000	MISCELLANEOUS	9,444	3,733	3,733	3,528	3,733	
	CFA SOFTWARE MAINTENANCE		3,200		2,995	3,200	
	FMCSA QUERY PACKAGE		8		8	8	
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MT/		30		30	30	
	MISCELLANEOUS		100		100	100	
	DRUG & ALCOHOL TESTING		285		285	285	
	ANNUAL AUDIOGRAM TESTING		110		110	110	
	GL # FOOTNOTE TOTAL		3,733		3,528	3,733	
COMMODITIES		411,482	421,908	421,908	413,403	431,658	2
CAPITAL							
30-0000-6-760000	DEPRECIATION	958,906					
30-0000-6-782000	VEHICLE REPLACEMENT COSTS	16,795	1,915,000	1,940,271	823,883	2,004,483	3
	PW-EQU-001: TWO WAY RADIOS REPLACEMENT					40,000	
	PW-EQU-002: LIGHT TOWERS					25,000	
	PW-EQU-003: CHIPPERS AND BOX-SUPPLEMENT UNIT					75,000	
	PW-EQU-007: FOUR TON ASPHALT BOX					62,000	
	PW-FLEET-009: UNIT 302 FORD F350 TRUCK					100,000	
	PW-FLEET-011: UNIT 310 FORD F350 TRUCK					100,000	
	PW-FLEET-018: UNIT 314 FORD F350 TRUCK					100,000	
	PW-FLEET-019: UNIT 331 SKIDSTEER BOBCAT					85,000	
	PW-FLEET-026: UNIT 320 LARGE PLOW TRUCK					350,000	
	FD-FLEET-011: BATTALION 46 VEHICLE REPLACEMENT					95,000	
	FD-FLEET-012: DEPUTY FIRE CHIEF VEHICLE REPLACEMENT 4601					85,000	
	FD-FLEET-005: AMBULANCE REPLACEMENT A462		467,000		466,813		
	PD-FLEET-004: REPLACEMENT OF INVESTIGATIONS VEHICLE		30,000		29,070		
	PW-FLEET-003: UNIT 317 PLOW TRUCK		350,000			350,000	
	PW-FLEET-007: UNIT P5 FORD F350		90,000			63,696	
	PW-FLEET-010: UNIT 308 FORD F450 PLOW TRUCK		150,000			63,216	
	PW-FLEET-012: UNIT 312 FORD F450 PLOW TRUCK		150,000			69,571	
	PW-FLEET-004: UNIT 322 - PLOW TRUCK		350,000				
	PD-FLEET-001: POLICE INTERCEPTORS		328,000		328,000	341,000	
	GL # FOOTNOTE TOTAL		1,915,000		823,883	2,004,483	
30-0000-6-790000	CAPITAL OUTLAY	55,352	23,500	23,500	21,554	22,000	(6)
	TIRE CHANGER AND BALANCER					18,000	
	HEAVY DUTY DIESEL SCANNER		12,000		10,691		
	LONG RAMPS FOR FOUR POST LIFT		3,500		2,290		
	ELECTRIC CHAIN HOIST		5,000		5,573		
	SCANNER UPDATES		3,000		3,000	4,000	
	GL # FOOTNOTE TOTAL		23,500		21,554	22,000	
CAPITAL		1,031,053	1,938,500	1,963,771	845,437	2,026,483	3
REPAIRS & MAINTENANCE							
30-0000-7-712000	MAINTENANCE SHOP FACILITIES	258	600	600	600	600	
	FUNDS TO MAINTAIN SERVICE BAYS, PARTS ROOM AND TOOL STORAGE AREA FLOORS AND LIGHTING		600		600	600	
30-0000-7-715000	MAINTENANCE OTHER EQUIPMENT	8,672	10,800	10,800	10,800	11,400	6
	SHOP EQUIPMENT		400		400	400	
	HYDRAULIC LIFT SERVICE		350		350	800	
	OTHER MAINTENANCE		150		150	150	
	STATE FIRE MARSHAL REQUIRED LEAK DETECTION TESTING		2,300		2,300	2,300	
	OSHA/IMRA REQUIRED JIB AND OVERHEAD CRANE TESTING		600		600	750	
	FUEL ISLAND MAINTENANCE		7,000		7,000	7,000	
	GL # FOOTNOTE TOTAL		10,800		10,800	11,400	
REPAIRS & MAINTENANCE		8,930	11,400	11,400	11,400	12,000	5
TOTAL APPROPRIATIONS		1,967,356	2,915,976	2,941,247	1,813,047	3,043,357	3

*As a proprietary fund that utilizes full accrual accounting, totals in the *Actual* column may not match the sum of individual accounts due to the omission of non-budgetary Income Statement accounts such as changes in net pension liability.



CAPITAL PROJECTS FUND

BUDGET DETAIL

IMPACT FEE FUND

Fund Description: Accounts for the collection and expenditure of all impact fees, with the exception of park impact fees, charged to developers to offset the cost of public infrastructure improvements necessitated by new development and construction. These revenues are restricted for eligible capital improvements, in accordance with applicable ordinances and state requirements.

Impact Fee Fund	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 334,018	\$ 173,000	\$ 320,282	\$ 785,128	353.8%	145.1%
Expenses	\$ (170,000)	\$ (55,000)	\$ -	\$ (55,000)	0.0%	N/A
Net Operating Income (loss)	\$ 164,018	\$ 118,000	\$ 320,282	\$ 730,128	518.8%	128.0%
Operating Expense Detail						
Contractual	\$ 170,000	\$ 55,000	\$ -	\$ 55,000	0.0%	N/A
	\$ 170,000	\$ 55,000	\$ -	\$ 55,000	0.0%	N/A
Total Fund Expense	\$ 170,000	\$ 55,000	\$ -	\$ 55,000	0.0%	0.0%
Net Fund Income (loss)	\$ 164,018	\$ 118,000	\$ 320,282	\$ 730,128	353.8%	0.0%



GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE
FUND 12 - IMPACT FEE FUND							
REVENUES							
12-0000-0-602000	SIDEWALK IMPACT FEE	4,810	8,000	8,000	32,500	5,000	(38)
12-0000-0-603000	ATTAINABLE HOUSING FEE	259,286	150,000	150,000	227,857	765,128	410
12-0000-0-690000	INTEREST REVENUE	69,922	15,000	15,000	59,925	15,000	
TOTAL REVENUES		334,018	173,000	173,000	320,282	785,128	354
APPROPRIATIONS							
CONTRACTUAL							
12-0000-0-776000	LEGAL FEES		10,000	10,000		10,000	
12-0000-0-789000	MISCELLANEOUS	170,000	25,000	25,000		25,000	
	ATTAINABLE HOUSING CONSULTING		25,000			25,000	
	GL # FOOTNOTE TOTAL		25,000			25,000	
CONTRACTUAL		170,000	35,000	35,000	0	35,000	0
CAPITAL							
12-0000-0-784000	SIDEWALKS AND BIKE PATHS		20,000	20,000		20,000	
CAPITAL		0	20,000	20,000	0	20,000	0
TOTAL APPROPRIATIONS		170,000	55,000	55,000	0	55,000	0

BUDGET DETAIL

NEW BUILDING FUND

Fund Description: Accounts for the financing and expenditure of funds related to the planning, design, construction, and equipping of new Village buildings and major facility projects. This fund is used for capital costs associated with new construction, including professional services, materials, construction management, and related expenses. The Fiscal Year 2025-26 Budget included funds for the issuance of \$25,000,000 in General Obligation Bonds for the construction of the new Police Station.

Proceeds of the bonds will be used, together with other available funds, to finance the design, construction, equipping, and related costs of the new Police Station. In 2021, the Village began evaluating the construction of a new Police Station to replace its existing facility, which was originally constructed in 1968.

The Village conducted a facility needs assessment. This assessment identified deficiencies in the existing police station, evaluated space and functional requirements, and developed a preliminary project budget. The project was formally incorporated into the Village’s Capital Improvement Plan in 2022.

The proposed facility is intended to provide a modern law enforcement environment that addresses current operational deficiencies and accommodates future policing needs, with the objective of maintaining and enhancing public safety services for the community. The Village anticipates utilizing a dedicated funding source to finance the construction of the new Police Station. Since 2022, the Village has levied a one-half percent (0.50%) special local sales tax, the proceeds of which are deposited into this Fund established for the purpose of improving Village facilities. Annual revenues from this sales tax are estimated at approximately \$2.3 million. At the end of Fiscal Year 2024-25 (April 30, 2025), the Village had \$16,208,387 in reserves to help support this project.

New Building Fund	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 7,867,117	\$ 24,313,286	\$ 33,602,992	\$ 2,410,297	-90.1%	-92.8%
Expenses	\$ (274,996)	\$ (20,148,038)	\$ (2,353,027)	\$ (42,810,863)	112.5%	1719.4%
Net Operating Income (loss)	\$ 7,592,121	\$ 4,165,248	\$ 31,249,965	\$ (40,400,566)	-1069.9%	-229.3%
Operating Expense Detail						
Debt Service	\$ -	\$ 1,000,000	\$ -	\$ 1,685,375	68.5%	N/A
	\$ -	\$ 1,000,000	\$ -	\$ 1,685,375	68.5%	N/A
Capital Outlay	274,996	19,148,038	2,353,027	41,125,488	114.8%	1647.8%
Total Fund Expense	\$ 274,996	\$ 20,148,038	\$ 2,353,027	\$ 42,810,863	112.5%	1719.4%
Net Fund Income (loss)	\$ 7,592,121	\$ 4,165,248	\$ 31,249,965	\$ (40,400,566)	-202.6%	-1812.2%



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
FUND 42 - NEW BUILDING FUND							
REVENUES							
INTERGOVERNMENTAL							
42-0000-4-611000	SALES TAX	2,271,741	2,125,286	2,125,286	2,944,873	2,210,297	4
INTERGOVERNMENTAL		2,271,741	2,125,286	2,125,286	2,944,873	2,210,297	4
INTEREST							
42-0000-7-690000	INTEREST REVENUE	595,376	200,000	200,000	673,572	200,000	
INTEREST		595,376	200,000	200,000	673,572	200,000	0
MISCELLANEOUS							
42-0000-8-698000	BOND PROCEEDS	0	20,000,000	20,000,000	25,000,000	0	(100)
MISCELLANEOUS		0	20,000,000	20,000,000	25,000,000	0	(100)
TRANSFERS							
42-0000-9-699000	TRANSFERS IN	5,000,000	1,988,000	1,988,000	4,984,547		(100)
	TRANSFER FROM SALE OF PROPERTY (GENERAL FUND)		988,000		984,547		
	TRANSFER FROM GENERAL FUND		1,000,000		4,000,000		
	GL # FOOTNOTE TOTAL		1,988,000		4,984,547		
TRANSFERS		5,000,000	1,988,000	1,988,000	4,984,547	0	(100)
TOTAL REVENUES		7,867,117	24,313,286	24,313,286	33,602,992	2,410,297	(90)
APPROPRIATIONS							
CAPITAL							
42-0000-6-790000	CAPITAL OUTLAY	274,996	16,750,000	19,148,038	2,353,027	41,125,488	115
	ADM-FAC-013: NEW POLICE FACILITY		16,550,000		1,800,000	41,125,488	
	ADM-FAC-011: RELOCATION OF VILLAGE DEPARTMENTS		200,000		553,027		
	GL # FOOTNOTE TOTAL		16,750,000		2,353,027	41,125,488	
CAPITAL		274,996	16,750,000	19,148,038	2,353,027	41,125,488	115
DEBT							
42-0000-9-795000	PRINCIPAL PAYMENTS		600,000	600,000		785,000	31
42-0000-9-796000	INTEREST PAYMENTS		400,000	400,000		900,375	125
DEBT SERVICE		0	1,000,000	1,000,000	0	1,685,375	69
TOTAL APPROPRIATIONS		274,996	17,750,000	20,148,038	2,353,027	42,810,863	112

BUDGET DETAIL

PARK IMPROVEMENT FUND

Fund Description: Accounts for funds used for capital improvements to the Village’s public park system. Revenue sources include park impact fees, grants, and transfers from the General Fund and the Non-Home Rule Sales Tax Fund. The Village has been awarded Open Space Lands Acquisition and Development (OSLAD) grants in Fiscal Years 2024–25 and 2025–26, which support continued investment in park enhancements and related infrastructure.

Park Improvement Fund	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 4,548,619	\$ 1,424,500	\$ 1,555,508	\$ 769,000	-46.0%	-50.6%
Expenses	\$ (3,367,101)	\$ (975,000)	\$ (750,000)	\$ (925,000)	-5.1%	23.3%
Net Operating Income (loss)	\$ 1,181,518	\$ 449,500	\$ 805,508	\$ (156,000)	-134.7%	-119.4%
Operating Expense Detail						
Commodities	\$ -	\$ -	\$ -	\$ 270,000	N/A	N/A
	\$ -	\$ -	\$ -	\$ 270,000	N/A	N/A
Capital Outlay	3,367,101	975,000	750,000	655,000	-32.8%	-12.7%
Total Fund Expense	\$ 3,367,101	\$ 975,000	\$ 750,000	\$ 925,000	-5.1%	23.3%
Net Fund Income (loss)	\$ 1,181,518	\$ 449,500	\$ 805,508	\$ (156,000)	-40.9%	-73.9%



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
FUND 45 - PARK IMPROVEMENT FUND							
REVENUES							
45-0000-0-654000	PARK IMPACT FEES	329,168	250,000	250,000	300,000	200,000	(20)
45-0000-0-655000	TREE RESTORATION FEES/FINES	7,350	3,500	3,500	4,500	4,000	14
45-0000-0-685000	GRANT REIMBURSEMENT	400,000	456,000	456,000	469,000		(100)
	OSLAD GRANT - NICHOLAS-DOWDEN		456,000		469,000		
45-0000-0-686000	BUY A BRICK	7,575					
45-0000-0-690000	INTEREST REVENUE	41,786	15,000	15,000	62,008	15,000	
45-0000-0-699000	MISCELLANEOUS	362,740			20,000		
TRANSFERS							
45-0000-9-699000	TRANSFERS IN	3,400,000	700,000	700,000	700,000	550,000	(21)
	CAPITAL TRANSFER FROM NON HOME RULE SALES TAX FUND		650,000		650,000	500,000	
	SRA LEVY TRANSFER FROM GENERAL FUND		50,000		50,000	50,000	
	GL # FOOTNOTE TOTAL		700,000		700,000	550,000	
TRANSFERS		3,400,000	700,000	700,000	700,000	550,000	(21)
TOTAL REVENUES		4,548,619	1,424,500	1,424,500	1,555,508	769,000	(46)
APPROPRIATIONS							
CAPITAL							
45-0000-0-782000	PARK IMPROVEMENT COSTS	3,367,101	975,000	975,000	750,000	655,000	(33)
	BUTLER LAKE WATER QUALITY REPORT					20,000	
	ADM-PMP-013: TIMBER CREEK PLAYGROUND CONSTRUCTION					200,000	
	ADM-PMP-014: RIVERSIDE SITE IMPROVEMENTS					100,000	
	ADM-PMP-016: NICHOLAS DOWDEN GAZEBO					30,000	
	ADM-PMP-017: PARKS MASTER PLAN					30,000	
	ADM-PMP-006: JOANN ECKMANN SITE IMPROVEMENTS					200,000	
	ADM-PMP-012: RIVERSIDE PARK MASTER PLAN		35,000		35,000		
	ADM-PMP-010: SUNRISE ROTARY IMPROVEMENTS		375,000		300,000	75,000	
	ADM-PMP-007: BUTLER LAKE - OSLAD PROJECT		500,000		350,000		
	PW-PARKS-010: BIKE PATH REPLACEMENTS - VARIOUS LOCATIONS		65,000		65,000		
	GL # FOOTNOTE TOTAL		975,000		750,000	655,000	
CAPITAL		3,367,101	975,000	975,000	750,000	655,000	(33)
COMMODITIES							
45-0000-0-799000	MISCELLANEOUS					270,000	
	PW-FAC-058: LAKE STREET SPLIT RAIL FENCE					90,000	
	PW-PARKS-009: ADLER & CRAWFORD LOT RESURFACING					50,000	
	PW-PARKS-010: PARK PATH IMPROVEMENTS - VARIOUS LOCATIONS					65,000	
	PW-PARKS-012: RIVERSIDE PARK POND AERATOR					40,000	
	PW-PARKS-028: BUTLER LAKE PARK PARKING EXPANSION					25,000	
	GL # FOOTNOTE TOTAL					270,000	
COMMODITIES		0	0	0	0	270,000	0
TOTAL APPROPRIATIONS		3,367,101	975,000	975,000	750,000	925,000	(5)

BUDGET DETAIL

PROJECT FUND

Fund Description: Accounts for financial activity associated with a variety of infrastructure installation and improvement projects. This fund is used to track revenues and expenditures related to planning, design, construction, and completion of capital projects, including streets, utilities, facilities, and other public infrastructure improvements.

Project Fund	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 2,360,053	\$ 1,336,000	\$ 1,362,864	\$ 2,330,000	74.4%	71.0%
Expenses	\$ (1,947,067)	\$ (1,937,710)	\$ (1,686,088)	\$ (2,145,800)	10.7%	27.3%
Net Operating Income (loss)	\$ 412,986	\$ (601,710)	\$ (323,224)	\$ 184,200	-130.6%	-157.0%
Operating Expense Detail						
Commodities	\$ 313,369	\$ 278,000	\$ 251,378	\$ 205,800	N/A	N/A
	\$ 313,369	\$ 278,000	\$ 251,378	\$ 205,800	N/A	N/A
Capital Outlay	1,633,698	1,659,710	1,434,710	1,940,000	16.9%	35.2%
Total Fund Expense	\$ 1,947,067	\$ 1,937,710	\$ 1,686,088	\$ 2,145,800	10.7%	27.3%
Net Fund Income (loss)	\$ 412,986	\$ (601,710)	\$ (323,224)	\$ 184,200	63.7%	43.7%



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
FUND 40 - PROJECT FUND							
REVENUES							
40-0000-0-626000	VEHICLE LICENSE	308,192	325,000	325,000	325,000	325,000	
40-0000-0-688000	FAIR MARKET VALUE	363	0	0	300	0	
40-0000-0-690000	INTEREST REVENUE	54,583	15,000	15,000	45,457	15,000	
40-0000-0-699000	MISCELLANEOUS	0	1,000	1,000	0	0	(100)
INTERGOVERNMENTAL							
40-0000-0-671000	TELECOM IMF FEE	96,915	95,000	95,000	92,107	90,000	(5)
INTERGOVERNMENTAL		96,915	95,000	95,000	92,107	90,000	(5)
TRANSFERS							
40-0000-9-699000	TRANSFERS IN	1,900,000	900,000	900,000	900,000	1,900,000	111
	TRANSFER FROM GENERAL FUND					1,000,000	
	TRANSFER FROM NON HOME RULE SALES TAX FUND		900,000		900,000	900,000	
	GL # FOOTNOTE TOTAL		900,000		900,000	1,900,000	
TRANSFERS		1,900,000	900,000	900,000	900,000	1,900,000	111
TOTAL REVENUES		2,360,053	1,336,000	1,336,000	1,362,864	2,330,000	74
APPROPRIATIONS							
COMMODITIES							
40-0000-0-799000	MISCELLANEOUS	313,369	278,000	278,000	251,378	205,800	(26)
	ADM-FAC-016: GARBAGE ENCLOSURE					40,000	
	PW-EQU-004: SIGN PRINTER					35,000	
	PW-ST-007: RAILROAD QUIET ZONES					30,000	
	PW-FAC-057: EAST COOK AVENUE SOUTH LOT RESURFACING					10,000	
	PW-PARKS-027: PATH AND PARKING SEPARATION AT BUTLER LAKE PARK					50,000	
	ROCKLAND BRIDGE INSPECTION					4,000	
	ANNUAL QUIET ZONE		6,500				
	SOLAR POWERED VEHICLE SPEED DISPLAY SIGNS		10,000				
	PW-ST-011: MAPLE/MILWAUKEE CROSSWALK IMPROVEMENTS		225,000		215,000		
	STICKER DECALS		3,000		3,258	3,300	
	VEHICLE FORMS PRINTING		25,000		25,000	25,000	
	POSTAGE FOR STICKERS		8,500		8,120	8,500	
	GL # FOOTNOTE TOTAL		278,000		251,378	205,800	
COMMODITIES		313,369	278,000	278,000	251,378	205,800	(26)
CAPITAL							
40-0000-0-768000	STREETSCAPE IMPROVEMENTS	45,076	215,000	215,000	40,000	215,000	
	CD-SC-008: DOWNTOWN STREETSCAPE RENEWAL		175,000			175,000	
	PW-SDW-001: DOWNTOWN BRICK PAVERS		40,000		40,000	40,000	
	GL # FOOTNOTE TOTAL		215,000		40,000	215,000	
40-0000-0-773000	ANNUAL ROAD IMPROVEMENT PRGM	1,095,311	970,000	970,000	970,000	1,145,000	18
	PW-ST-020: WEST ROCKLAND ROAD RECONSTRUCTIONS					175,000	
	PW-ST-017: MATERIAL TESTING AND GEOTECHNICAL SERVICES		25,000		25,000	25,000	
	PW-ST-013: PAVEMENT REJUVENATION PROGRAM		60,000		60,000	60,000	
	PW-ST-003: ANNUAL ROAD PROGRAM - PROJECT FUND		650,000		650,000	650,000	
	PW-ST-002: PAVEMENT PATCHING		150,000		150,000	150,000	
	PW-ST-001: CRACK SEALING BY CONTRACT		40,000		40,000	40,000	
	PW-ST-004: THERMOPLASTIC PAVEMENT MARKING		45,000		45,000	45,000	
	GL # FOOTNOTE TOTAL		970,000		970,000	1,145,000	
40-0000-0-775000	STREETLIGHT REPLACEMENT	193,811	200,000	200,000	200,000	225,000	13
	PW-ST-005: STREETLIGHT REPLACEMENTS		200,000		200,000	225,000	
40-0000-0-784000	SIDEWALKS AND BIKE PATHS	299,500	250,000	274,710	224,710	355,000	29
	ADM-SDW-001: ROW ACCESSIBILITY IMPROVEMENTS					30,000	
	PW-ST-026: ANNUAL RRFB INSTALLATIONS					35,000	
	PW-ST-016: BIKE PATH IMPROVEMENT PROGRAM		50,000		24,710	90,000	
	PW-SDW-002: SIDEWALK REPLACEMENT		200,000		200,000	200,000	
	GL # FOOTNOTE TOTAL		250,000		224,710	355,000	
CAPITAL		1,633,698	1,635,000	1,659,710	1,434,710	1,940,000	17
TOTAL APPROPRIATIONS		1,947,067	1,913,000	1,937,710	1,686,088	2,145,800	11

BUDGET DETAIL

PUBLIC BUILDING IMPROVEMENT FUND

Fund Description: This Fund accounts for and accumulates funds for, capital improvements to Village buildings including the Village Hall, Schertz Municipal Building, Public Works Building, Parks Building, Cook House, Adler Cultural Center and Civic Center Building.

Public Building Fund	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 1,030,889	\$ 860,000	\$ 888,600	\$ 2,110,000	145.3%	137.5%
Expenses	\$ (724,886)	\$ (1,136,425)	\$ (1,090,430)	\$ (2,223,790)	95.7%	103.9%
Net Operating Income (loss)	\$ 306,003	\$ (276,425)	\$ (201,830)	\$ (113,790)	-58.8%	-43.6%
Operating Expense Detail						
Contractual	\$ -	\$ -	\$ -	\$ 450,000	N/A	N/A
Commodities	\$ -	\$ -	\$ -	\$ 40,000	N/A	N/A
	\$ -	\$ -	\$ -	\$ 490,000	N/A	N/A
Capital Outlay	724,886	1,136,425	1,090,430	1,733,768	52.6%	59.0%
Total Fund Expense	\$ 724,886	\$ 1,136,425	\$ 1,090,430	\$ 2,223,768	95.7%	103.9%
Net Fund Income (loss)	\$ 306,003	\$ (276,425)	\$ (201,830)	\$ (113,768)	49.7%	33.5%



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
FUND 46 - PUBLIC BUILDING IMPROVEMENT FD							
REVENUES							
46-0000-0-690000	INTEREST REVENUE	30,889	10,000	10,000	38,600	10,000	
TRANSFERS							
46-0000-0-691000	TRANSFER GENERAL FUND	1,000,000	850,000	850,000	850,000	2,100,000	147
	TRANSFER FROM GENERAL FUND					1,000,000	
	TRANSFER FROM NON-HOME RULE SALES TAX FUND		850,000		850,000	1,100,000	
	GL # FOOTNOTE TOTAL		850,000		850,000	2,100,000	
TRANSFERS		1,000,000	850,000	850,000	850,000	2,100,000	147
TOTAL REVENUES		1,030,889	860,000	860,000	888,600	2,110,000	145
APPROPRIATIONS							
CAPITAL							
46-0000-0-762000	CIVIC CENTER	0	45,000	45,000	29,544	45,000	
	PW-FAC-013: CIVIC CENTER RESTROOM RENOVATION					45,000	
	PW-FAC-053: CIVIC CENTER HVAC ROOF TOP REPLACEMENT		45,000		29,544		
	GL # FOOTNOTE TOTAL		45,000		29,544	45,000	
46-0000-0-781000	ADLER CULTURAL CENTER	0	0	0	0	450,000	
	PW-FAC-029: ADLER CENTER ROOF REPLACEMENT AND INTERIOR REPAIRS					450,000	
46-0000-0-790000	VILLAGE HALL	72,565	43,000	82,895	70,356	44,268	(47)
	ADM-FAC-007: VILLAGE HALL CEILING ACOUSTICAL TILES AND GRID					44,268	
	ADM-FAC-006: VILLAGE HALL COUNTERTOPS AND CABINETS		43,000		20,000		
	ADM-FAC-002: ROOF ASSEMBLY, ASPHALT SHINGLES, VILLAGE HALL				50,356		
	GL # FOOTNOTE TOTAL		43,000		70,356	44,268	
46-0000-0-791000	POOL	0	340,000	340,000	322,000	405,000	19
	REC-FAC-004: ADLER POOL ROOF REPLACEMENT					55,000	
	REC-FAC-005: ADLER POOL FEATURE					250,000	
	REC-FAC-006: ADLER POOL SHADE STRUCTURE					100,000	
	PW-PARKS-004: POOL MEP ACTION PLAN		230,000		192,000		
	PW-PARKS-018: ADLER ZERO DEPTH POOL PAINTING		85,000		95,000		
	PW-PARKS-021: RIVERSIDE POOL PAINTING		25,000		35,000		
	GL # FOOTNOTE TOTAL		340,000		322,000	405,000	
46-0000-0-792000	PUBLIC WORKS BUILDING	112,149	35,000	35,000	35,000	110,000	214
	PW-FAC-031: 600 NORTH AVE. PARKING LOT REHABILITATION					55,000	
	PW-PARKS-025: ADLER LODGE PAINTING					55,000	
	PW-FAC-044: 600 NORTH AVE - FASCIA, BOLLARDS AND GENERATOR		35,000		35,000		
	GL # FOOTNOTE TOTAL		35,000		35,000	110,000	
46-0000-0-794000	FIRE STATIONS	490,252	540,000	540,000	540,000	1,028,000	90
	FD-EQU-006: FIRE STATIONS 1 & 2 TURNOUT GEAR WASHERS					40,000	
	FD-FAC-004: VILLAGE EMERGENCY SIREN REPLACEMENT					55,000	
	FD-FAC-009: APPARATUS BAY HEATERS STATION 1 & 2					120,000	
	FD-FAC-018: FIRE STATION 1 COMMON AREA RENOVATION					63,000	
	FD-FAC-013: FIRE STATION 1 BATHROOM REMODEL		500,000		500,000	750,000	
	FD-FAC-001: FIRE STATION HVAC REPLACEMENT		40,000		40,000		
	GL # FOOTNOTE TOTAL		540,000		540,000	1,028,000	
46-0000-0-796000	PARK & RECREATION BUILDINGS	49,920	93,530	93,530	93,530	101,500	9
	PW-FAC-056: 544 NORTH AVE. CONCRETE FLOOR RESTORATION & DRAIN GRATES					75,000	
	CRAWFORD HOUSE CHIMNEY REPAIR					17,500	
	RESTORATIVE DEEP CLEAN OF TILE AND GROUT					9,000	
	PW-FAC-023: 544 NORTH AVE - RESTROOM RENOVATION		53,530		53,530		
	REC-FAC-003: RECREATION FACILITY MASTER PLAN		40,000		40,000		
	GL # FOOTNOTE TOTAL		93,530		93,530	101,500	
46-0000-0-799000	MISCELLANEOUS	0	0	0	0	40,000	
	CD-FAC-001: NEWBERRY SHARED DUMPSTER ENCLOSURE					40,000	
CAPITAL		724,886	1,096,530	1,136,425	1,090,430	2,223,768	96
TOTAL APPROPRIATIONS		724,886	1,096,530	1,136,425	1,090,430	2,223,768	96

BUDGET DETAIL

TECH. ENHANCEMENTS FOR POLICE AND FIRE

Fund Description: Accounts for monies used to offset improvements to the Police and Fire Departments' technology infrastructure. These specialized pieces of equipment or services represent locally initiated improvements as well as federal and state mandates, both funded and unfunded.

Technology Enhancement for Police & Fire	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 461,169	\$ 451,000	\$ 456,500	\$ 201,000	-55.4%	-56.0%
Expenses	\$ (323,748)	\$ (648,860)	\$ (614,697)	\$ (165,595)	-74.5%	-73.1%
Net Operating Income (loss)	\$ 137,421	\$ (197,860)	\$ (158,197)	\$ 35,405	-117.9%	-122.4%
Operating Expense Detail						
Commodities	\$ -	\$ -	\$ -	\$ -	N/A	N/A
	\$ -	\$ -	\$ -	\$ -	N/A	N/A
Capital Outlay	323,748	648,860	614,697	165,595	-74.5%	-73.1%
Total Fund Expense	\$ 323,748	\$ 648,860	\$ 614,697	\$ 165,595	-74.5%	-73.1%
Net Fund Income (loss)	\$ 137,421	\$ (197,860)	\$ (158,197)	\$ 35,405	19.0%	17.1%



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
FUND 03 - TECHNOLOGY ENHANCEMENTS FOR POLICE AND FIRE FUND							
REVENUES							
03-0000-0-690000	INTEREST REVENUE	11,169	1,000	1,000	6,500	1,000	
03-0000-0-696000	TRANSFER IN	450,000	450,000	450,000	450,000	200,000	(56)
	TRANSFER FROM GENERAL FUND		50,000		50,000	50,000	
	TRANSFER FROM NON-HOME RULE SALES TAX FUND		400,000		400,000	150,000	
	GL # FOOTNOTE TOTAL		450,000		450,000	200,000	
TOTAL REVENUES		461,169	451,000	451,000	456,500	201,000	(55)
APPROPRIATIONS							
CAPITAL							
03-0000-6-790000	CAPITAL OUTLAY	323,748	648,860	648,860	614,697	165,595	(74)
	PD-IT-006: AXON TECHNOLOGY (IN-CAR CAMERA, BODY WORN CAMERA, TASERS)					118,688	
	PD-IT-005: SQUAD CAR - IN CAR PRINTER		25,000		25,000		
	ADM-IT-003: ANNUAL HARDWARE REPLACEMENT		25,000		25,000	25,000	
	PD-IT-003: PORTABLE RADIO REPLACEMENT		475,000		440,837	21,907	
	PD-IT-002: SQUAD CAR - VIDEO CAMERA SYSTEM		32,326		32,326		
	PD-IT-004: BODY WORN CAMERA SYSTEM & TASERS		91,534		91,534		
	GL # FOOTNOTE TOTAL		648,860		614,697	165,595	
CAPITAL		323,748	648,860	648,860	614,697	165,595	(74)
TOTAL APPROPRIATIONS		323,748	648,860	648,860	614,697	165,595	(74)

BUDGET DETAIL

TAX INCREMENT FINANCING DISTRICT FUND

Fund Description: Accounts for the TIF District that was set up in 1986 for the redevelopment of the downtown business district. Expenditure authority for TIF improvements expired on December 31, 2021. This fund will remain open should there be any tax appeals that need to be addressed in the next several years.

TIF Fund	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 100,721	\$ 25,000	\$ 84,038	\$ 25,000	0.0%	-70.3%
Expenses	\$ -	\$ -	\$ -	\$ (1,000,000)	0.0%	N/A
Net Operating Income (loss)	\$ 100,721	\$ 25,000	\$ 84,038	\$ (975,000)	-4000.0%	-1260.2%
Operating Expense Detail						
Commodities	\$ -	\$ -	\$ -	\$ -	N/A	N/A
	\$ -	\$ -	\$ -	\$ -	N/A	N/A
TIF Surplus Rebate	0	0	0	1,000,000	0.0%	N/A
Total Fund Expense	\$ -	\$ -	\$ -	\$ 1,000,000	0.0%	N/A
Net Fund Income (loss)	\$ 100,721	\$ 25,000	\$ 84,038	\$ (975,000)	0.0%	0.0%



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
FUND 09 - TAX INCREMENT FIN DIST #1							
REVENUES							
09-0000-0-690000	INTEREST REVENUE	100,721	25,000	25,000	84,038	25,000	
TOTAL REVENUES		100,721	25,000	25,000	84,038	25,000	0
APPROPRIATIONS							
09-0000-0-798000	TIF SURPLUS REBATE					1,000,000	
TOTAL APPROPRIATIONS		0	0	0	0	1,000,000	0



PENSION FUNDS

BUDGET DETAIL

PUBLIC SAFETY PENSION FUNDS (NON-APPROPRIATED)

Fund Description: These Funds account for revenues and expenditures associated with the Village operated pension plan for sworn police officers and firefighters. The Police and Firefighters Funds are fiduciary funds (assets held in trust) that have been created for the specific purpose of funding pension benefits. The Police and Firefighters Funds provide benefits to former police and firefighters and aggregates assets for the future benefits of active member (current employees). These funds were established and are governed by the Illinois Compiled Statutes (ILCS) and are managed by two separate pension boards. Pursuant to ILCS and in accordance with its financial policies, the Village funds its pension obligations based upon an actuarially determined funding calculation.

POLICE PENSION FUND

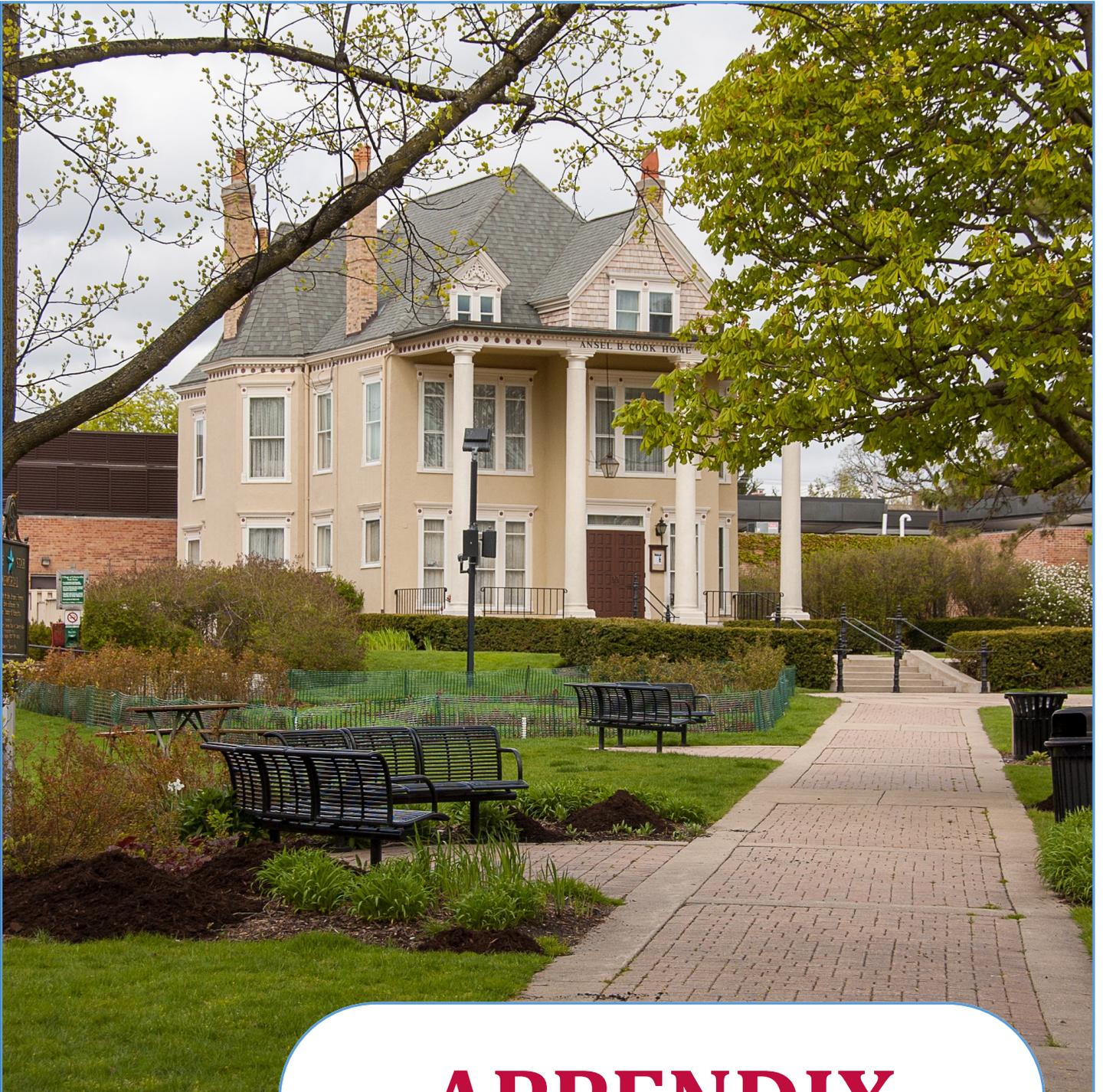
Police Pension Fund	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 6,868,197	\$ 3,115,223	\$ 10,980,519	\$ 3,917,723	25.8%	-64.3%
Expenses	\$ (3,983,549)	\$ (3,909,000)	\$ (3,934,350)	\$ (4,040,000)	3.4%	N/A
Net Operating Income (loss)	\$ 2,884,648	\$ (793,777)	\$ 7,046,169	\$ (122,277)	-84.6%	-101.7%
Operating Expense Detail						
Salaries & Wages	\$ 3,811,175	\$ 3,800,000	\$ 3,800,000	\$ 3,905,000	2.8%	2.8%
Employee Benefits	\$ 24,827	\$ 20,000	\$ 15,000	\$ 20,000	0.0%	33.3%
Contractual	\$ 131,939	\$ 70,000	\$ 96,850	\$ 96,000	37.1%	-0.9%
Commodities	\$ 15,608	\$ 19,000	\$ 22,500	\$ 19,000	0.0%	-15.6%
	\$ 3,983,549	\$ 3,909,000	\$ 3,934,350	\$ 4,040,000	3.4%	2.7%
Total Fund Expense	\$ 3,983,549	\$ 3,909,000	\$ 3,934,350	\$ 4,040,000	3.4%	2.7%
Net Fund Income (loss)	\$ 2,884,648	\$ (793,777)	\$ 7,046,169	\$ (122,277)	22.4%	-101.7%

FIREFIGHTERS' PENSION FUND

Firefighters' Pension Fund	Actual 2024-25	Amended Budget 2025-26 A	Projected 2025-26 B	Budget 2026-27 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 6,070,518	\$ 2,676,012	\$ 9,371,654	\$ 3,572,729	33.5%	-61.9%
Expenses	\$ (2,943,625)	\$ (2,947,830)	\$ (2,961,621)	\$ (3,063,685)	3.9%	N/A
Net Operating Income (loss)	\$ 3,126,893	\$ (271,818)	\$ 6,410,033	\$ 509,044	-287.3%	-92.1%
Operating Expense Detail						
Salaries & Wages	\$ 2,837,424	\$ 2,843,830	\$ 2,840,000	\$ 2,925,685	2.9%	3.0%
Employee Benefits	\$ -	\$ 1,000	\$ 1,020	\$ 1,000	0.0%	-2.0%
Contractual	\$ 91,147	\$ 85,000	\$ 107,151	\$ 120,000	41.2%	12.0%
Commodities	\$ 15,054	\$ 18,000	\$ 13,450	\$ 17,000	-5.6%	26.4%
	\$ 2,943,625	\$ 2,947,830	\$ 2,961,621	\$ 3,063,685	3.9%	3.4%
Total Fund Expense	\$ 2,943,625	\$ 2,947,830	\$ 2,961,621	\$ 3,063,685	3.9%	N/A
Net Fund Income (loss)	\$ 3,126,893	\$ (271,818)	\$ 6,410,033	\$ 509,044	29.6%	-92.1%



GL NUMBER	DESCRIPTION	2024-25 ACTIVITY ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2025-26 REQUESTED BUDGET	2026-27 REQUESTED BUDGET	2026-27 REQUESTED % CHANGE
FUND 55 - POLICE PENSION FUND							
REVENUES							
55-0000-0-608000	VILLAGE CONTRIBUTION - TAX LEVY	2,211,992	2,405,223	2,405,223	2,405,223	3,257,723	35
55-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000	10,000	
55-0000-0-683000	CONTRIBUTIONS - PAYROLL	475,085	500,000	500,000	476,946	500,000	
55-0000-0-689000	GAIN ON SALE OF INVESTMENTS	3,897,464			7,834,465		
55-0000-0-690000	INTEREST REVENUE	273,656	200,000	200,000	253,885	150,000	(25)
TOTAL REVENUES		6,868,197	3,115,223	3,115,223	10,980,519	3,917,723	26
APPROPRIATIONS							
55-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,290	4,000	4,000	4,000	4,000	
55-0000-0-730000	PENSIONS - OFFICERS	3,514,681	3,500,000	3,500,000	3,500,000	3,605,000	3
55-0000-0-731000	PENSIONS - SURVIVING SPOUSE	296,494	300,000	300,000	300,000	300,000	
55-0000-0-732000	MEDICAL EXPENSES	24,827	20,000	20,000	15,000	20,000	
55-0000-0-746000	INVESTMENT ADVISOR	6,000	7,000	7,000	6,000	6,500	(7)
55-0000-0-747000	FILING FEES		1,000	1,000		500	(50)
55-0000-0-748000	BANK CHARGES	29,976	26,000	26,000	42,000	40,000	54
55-0000-0-749000	AUDIT FEES	10,960	11,000	11,000	13,850	14,000	27
55-0000-0-750000	PENSION REFUNDS	52,503					
55-0000-0-776000	LEGAL EXPENSES	32,500	25,000	25,000	35,000	35,000	40
55-0000-0-799000	MISCELLANEOUS	13,318	15,000	15,000	18,500	15,000	
TOTAL APPROPRIATIONS		3,983,549	3,909,000	3,909,000	3,934,350	4,040,000	3
Fund: 56 FIREFIGHTERS PENSION FUND							
56-0000-0-608000	VILLAGE CONTRIBUTION - TAX LEVY	1,708,212	1,896,012	1,896,012	1,896,012	2,626,886	39
56-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000	10,000	
56-0000-0-683000	CONTRIBUTIONS - PAYROLL	497,470	470,000	470,000	520,236	535,843	14
56-0000-0-688000	UNREALIZED G/L FAIR MKT VALUE	3,111,140			6,100,000		
56-0000-0-690000	INTEREST REVENUE	743,696	300,000	300,000	845,406	400,000	33
TOTAL REVENUES		6,070,518	2,676,012	2,676,012	9,371,654	3,572,729	34
APPROPRIATIONS							
56-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,486	3,000	3,000	1,000	3,000	
56-0000-0-730000	PENSIONS - OFFICERS	2,726,707	2,729,500	2,729,500	2,729,500	2,811,385	3
56-0000-0-731000	PENSIONS - SURVIVING SPOUSE	110,717	114,330	114,330	110,500	114,300	(0)
56-0000-0-732000	MEDICAL EXPENSES		1,000	1,000	1,020	1,000	
56-0000-0-746000	INVESTMENT ADVISOR	8,000	10,000	10,000	9,000	10,000	
56-0000-0-747000	FILING FEES		2,000	2,000		2,000	
56-0000-0-748000	BANK CHARGES	62,073	45,000	45,000	70,817	80,000	78
56-0000-0-749000	AUDIT FEES	17,165	20,000	20,000	20,000	20,000	
56-0000-0-776000	LEGAL FEES	3,909	8,000	8,000	7,334	8,000	
56-0000-0-799000	MISCELLANEOUS	13,568	15,000	15,000	12,450	14,000	(7)
TOTAL APPROPRIATIONS		2,943,625	2,947,830	2,947,830	2,961,621	3,063,685	4



APPENDIX

GLOSSARY OF TERMS

The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader of this document in the understanding of some of these terms.

Abatement: A partial or complete cancellation of a levy imposed by the Village. Abatements usually apply to tax levies special assessments and service charges.

Agency Fund: A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

Appropriation: A legal authorization granted by the Village Board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Assessed Valuation: A value that is established for real or personal property and used as a basis for levying property taxes. (*Note: Property values are established by the Township Assessor*)

Assets: Property owned by a government.

Audit: An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation.

Balance Sheet: That portion of the Village's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Basis of Accounting: A term used when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for the financing of capital improvements.

Budget: A plan of Village financial operations which includes an estimate of proposed expenditures and a proposed means of financing them. The term used without any modifier usually indicates a financial plan for a single operating year. The budget is the primary means by which the expenditure and service levels of the Village are controlled.

Budget Message: The opening section of the budget which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Administrator.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank of financial institution for a specified period for a specified rate of interest.

Charges for Service: User charges for services provided by the Village to those specifically benefiting from those services.

Debt: A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes, and land contracts.

Deficit: The excess of expenditures or expenses over revenues or income during a single accounting period.

Department: A major administrative division of the Village which indicates overall management responsibility for an operation.

Depreciation: The allocation of the cost of a fixed asset over the asset's useful life. Through this process the entire cost of this asset less any salvage value is ultimately charged off as an expense. This method of cost allocation is used in proprietary funds.

Distinguished Budget Award Program: Award program that recognizes exemplary budget documentation run by Government Finance Officers Association. Budgets are reviewed using a comprehensive checklist and those judged proficient receive the award.

Enterprise Fund: A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

Expenses: Charges incurred, whether paid or unpaid, resulting from the delivery of Village services.

Fiscal Policy: The Village's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year: A 12-month period to which the Village's annual operating budget applies and at the end to which the Village determines its financial position and the results of its operation. The Village has specified May 1 to April 30 as its fiscal year.

Fixed Assets: Assets of a long-term character which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Fund: An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

Generally Accepted Accounting Principals (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Obligation Bonds: Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in this fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement.

It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Income: A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

IRMA (Intergovernmental Risk Management Agency): An organization of 50 municipalities in the six-county collar area around Chicago which joined together to pool insurance risk, cost, and coverage. IRMA, through its risk-sharing provisions, provides the Village with coverage for liability, property damage, automobile, and worker's compensation insurance.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Levy: (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the Village.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

Modified Accrual Basis: The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual that is when they become both "measurable" and "available" to financial expenditures of the current period: "Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Net Income: Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfers out.

Property Tax: Property taxes are levied on real property according to the property's valuation and the tax rate.

Proprietary Fund Types: The classification used to account for a Village's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds.

GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Retained Earnings: An equity account reflecting the accumulated earnings of the Village's Proprietary Funds.

Revenue: Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Tax Increment District: A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year is used to finance the costs of the improvements which generate the increased assessed valuation.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Trust Funds: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

VILLAGE OF LIBERTYVILLE ACRONYMS

APWA: American Public Works Association

CAD: Computer Aided Dispatch

CBD: Central Business District

CIF: Capital Improvement Fund

EAV: Equalized Assessed Valuation

EMA: Emergency Management Agency

FLSA: Fair Labor Standards Act

GASB: Government Accounting Standards Board

GFOA: Government Finance Officers Association

GLMV: Green Oaks, Libertyville, Mundelein, Vernon Hills

HVAC: Heating, Ventilation Air Conditioning

IMF: Infrastructure Maintenance Fee

IMRF: Illinois Municipal Retirement Fund

IPBC: Intergovernmental Personnel Benefit Cooperative

IRMA: Intergovernmental Risk Management Agency

MDC: Mobile Data Computer

MFT: Motor Fuel Tax

NIPC: Northeastern Illinois, Planning Commission

NWMC: North West Municipal Conference

NWWS: North West Water Sewer

OSLAD: Open Space Lands Acquisition and Development Program

TERF: Technology Equipment and Replacement Fund

TIF: Tax Increment Financing

WSCI: Water Sewer Capital Improvements