

Libertyville
spirit of independence

2013-2014
Annual Budget Report

Village of Libertyville, IL

Village of Libertyville History

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

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



Village of Libertyville, Illinois
2013-2014 Municipal Budget

President

Terry L. Wepler

Board of Trustees

*Donna Johnson
Drew Cullum
Todd Gaines*

*Jay Justice
Richard Moras
James Moran, III*

Clerk

Sally A. Kowal

Village Attorney

David F. Pardys



Village Administrator

Kevin J. Bowens

Assistant Village Administrator

Kelly A. Amidei

Director of Finance/Treasurer

Patricia A. Wesolowski

Director of Public Works

John M. Heinz

Director of Community Development

John P. Spoden

Chief of Police

Clinton J. Herdegan

Fire Chief

Richard M. Carani

Director of Sports Complex & Recreation

Conrad J. Kowal



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Libertyville
Illinois**

For the Fiscal Year Beginning

May 1, 2012

Christopher P. Morill

President

Jeffrey R. Egan

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Libertyville for its annual budget for the fiscal year beginning May 1, 2013. This is the seventeenth year the Village has received this award.

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

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

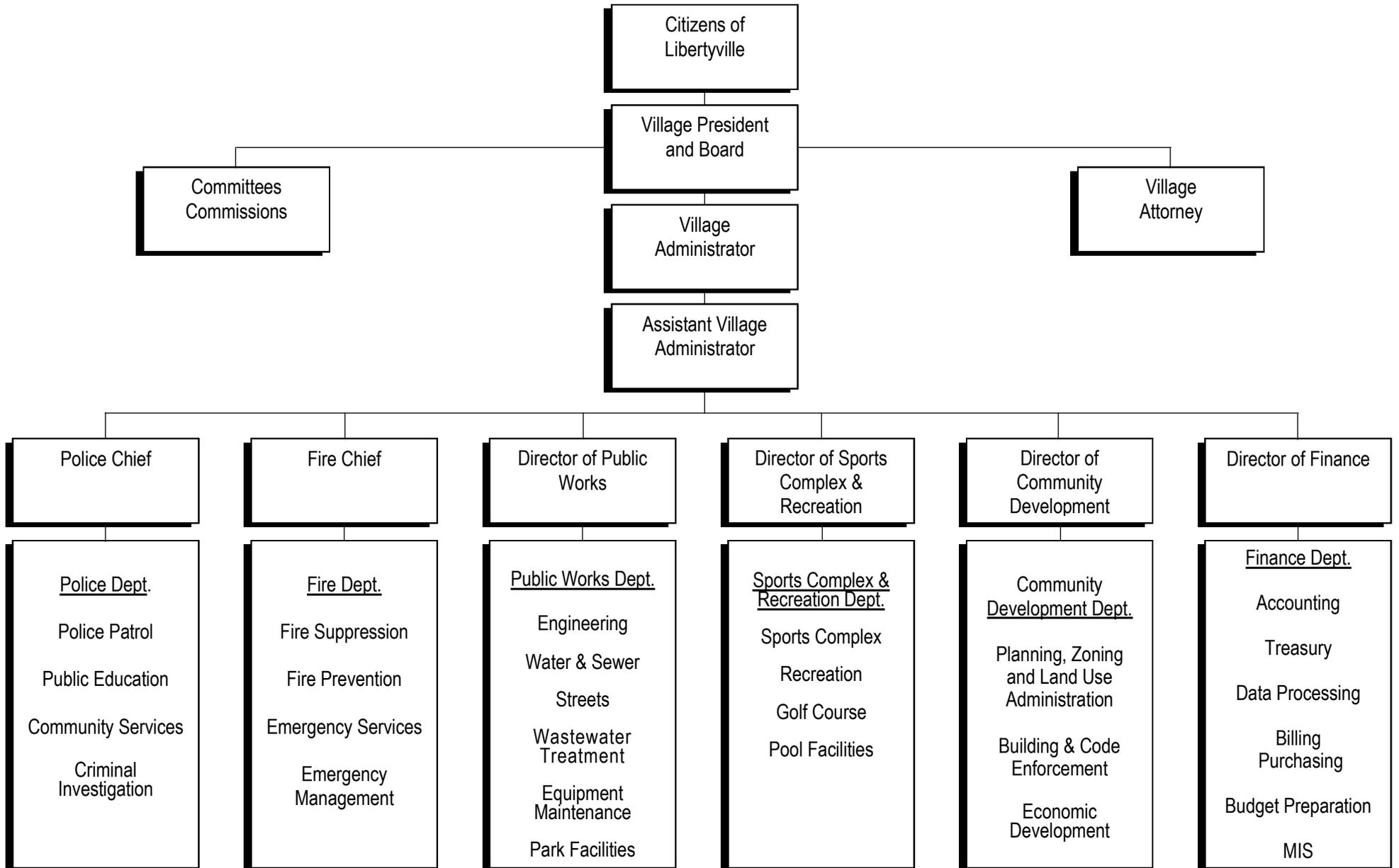
Mission

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

Goals

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

Village of Libertyville Organizational Chart



COMMUNITY PROFILE

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

Village website: www.libertyville.com

Village Bond Rating

Moodys Aa2

Fire ISO Rating: 4

Tax Rates:

Sales Tax 7%

Telecommunications Tax 6%

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

Utility Tax-Electric per kwh

First 2,000 kwh \$0.541

Next 48,000 kwh \$0.381

Next 50,000 kwh \$0.330

Next 400,000 kwh \$0.315

Next 500,000 kwh \$0.310

Next 2,000,000 kwh \$0.300

Next 3,000,000 kwh \$0.290

Next 5,00,000 kwh \$0.210

Next 10,000,000 kwh \$0.110

Over 20,000,000 \$0.100

DEMOGRAPHICS

The Village is comprised of 9 square miles.

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

which connects the Chicago metro area to Milwaukee, Wisconsin.

Population (a)

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

Ethnic Makeup (a)

White	17,777	87.5%
Hispanic or Latino	836	4.1
African American	232	1.1%
Asian	1,154	5.7%
Miscellaneous	316	1.6%

Other Household and Resident Data (a)

Total Households	7,586
Median Household Income	\$102,493
Per Capita Income	\$49,216

Median Age	43.0
% of Population under 18	27.0%
% of Population over 65	13.9%

Home Value (a)

Median Home Value (2009)	\$447,391
Median Gross Rent	\$835

Land Use (b)

Residential	2235 acres	38%
Multi-family	176 acres	3%
Commercial	470 acres	8%
Industrial	706 acres	12%
Open Space	1059 acres	18%
Institutional	706 acres	12%
Transportation	176 acres	3%
Vacant	353 acres	6%

Property Value (c)

Equalized Assessed Valuation 2012

Residential	\$835,985,887	76.5%
Industrial	\$96,085,518	8.8%
Commercial	\$160,206,640	14.7%
Railroads	\$237,644	<.1%
Farms	\$117,882	<.1%
Total	\$1,092,633,571	100%

COMMUNITY PROFILE

Other

Land Area –square miles	8.81
Miles of Streets	80
Miles of Sidewalks	130
Miles of Water Mains	126
Average Daily Pumpage	3,217,000
Lake Michigan Water Supplied through Central Lake County Joint Action Water Agency	
Miles of Sanitary Sewer Mains	94
Maximum Daily Design Maximum flow of Treatment Plant (in gallons)	4,000,000
Excess Flow Event maximum	8,000,000
Miles of Storm Sewers	93

Parks & Playgrounds	21
Pools	2
Park Acreage	572
Golf Courses	1
Tennis Courts	7

Number of Elementary Schools	4
Number of Junior High Schools	1
Number of High Schools	1

Major Employers

Motorola	3,500
Condell Medical Center	2,000
Aldridge Electric	700
Lake County	500
Volkswagen Credit	500
Hollister Inc.	500

Awards and Recognitions

GFOA Certificate of Achievement for
Excellence in Financial Reporting
Since 1993

GFOA Distinguished Budget Presentation
Award
Since 1996

Money Magazine's Top 100 Best Places to
Live
2007

CNN Best Smalltown Comeback Award
2013

Storm Ready Community Designation from
the National Weather Service
2008

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

Tree City USA
Since 1994

APWA Accredited Agency
2005 & 2009

Notes:

(a) US Census Bureau

(b) Village Records

(c) Lake County Clerk

Table of Contents

Village of Libertyville Board and Directors	i
May 1, 2012 Budget Presentation Award	ii
Village of Libertyville Mission Statement	iii
Village of Libertyville Organizational Chart	iv
Community Profile/Demographics	v
Budget Message.....	1
Budget Summary	
2013-14 Budget Calendar	15
Budget Process and Financial Policies	17
Financial Management Policies.....	22
2013-14 Budget Highlights	24
Budgeted Revenue Summary	26
Budgeted Expenses Summary	27
Fund Balance Summary.....	29
2013-14 Expenditures by Fund	30
Revenue History	33
2013-14 Major Revenue Sources.....	34
Chart: 2013-14 Revenue and Expenditures by Fund.....	39
Chart: 2013-14 Revenue and Expenditures by Category	40
Chart: 2013-14 General Fund	41
Summary of Revenues and Expenditures – All Funds.....	42
Summary of Revenues and Expenditures – Government Funds	44
Summary of Revenues and Expenditures – Enterprise Funds	46
Summary of Revenues and Expenditures – Internal Service Funds...	47
Summary of Revenues and Expenditures – Fiduciary Funds	48
Capital Improvement Project Summary.....	49
Capital Improvement Project Details	51
Summary of Debt Issuances and Outstanding Debt.....	68
Schedule of Bonded Debt Retirement	72
Personnel	
Full-Time Positions by Department	75
Chart: Authorized Full-Time Position 2009-2013.....	79
2013-14 Salary Schedule	82
2013-14 Part-Time Pay Scale	87
Tax Levy	
2012 Tax Levy Summary	89
Extended Property Tax Levy	95
Five-Year Plan	
Introduction	97
Projected Schedules of Revenues & Expenditures	102
Notes to Projections	102

General Fund

General Fund Per Capita Revenue and Expenditures.....	115
General Fund Revenues	116
Legislative Boards and Commissions.....	119
Administration and Finance.....	122
Legal.....	130
Public Buildings.....	132
Community Organizations and Activities	134
Community Development.....	136
Planning Division	141
Building Division	145
Economic Development.....	148
Central Business District Parking	151
Public Works Department	154
Engineering	161
Streets.....	164
Snow Removal and Ice Control	169
Refuse and Recycling.....	172
Parks Maintenance.....	175
Police Department	179
Administration, Communications & Records.....	184
Patrol	186
Investigations	188
Public Education.....	191
Community Services.....	192
Fire Department	194
General Administration/Information Services	200
Prevention	202
Emergency Services.....	204
Support Services	206
Emergency Management Agency	208
Recreation Department.....	210
Recreation.....	217
Swimming Pool Operations	220
Libertyville Golf Course	222
Senior Programs	224
General Fund Summary.....	227

Special Revenue Funds

Concord Special Service Area Fund	229
Emergency Telephone System	233
Fire Fund	236
Foreign Fire Insurance Tax Fund.....	238
Timber Creek Special Service Area Fund	240
Motor Fuel Tax.....	242
Hotel/Motel Tax Fund.....	244
Commuter Parking	247

Enterprise Fund - Water/Sewer

Water and Sewer Operating Revenues 251
Water 253
Sewer 258
Wastewater Treatment..... 263
Water - Sewer Debt Service 266
Water and Sewer Capital Improvement 268

Enterprise Fund - Sports Complex

Libertyville Sports Complex..... 271
Indoor Facility 279
Golf Learning Center..... 282
Family Entertainment Center..... 285
Sports Complex - Debt Service 286

Capital Projects Funds

Tax Increment Financing (T.I.F.) 291
Impact Fee Fund..... 294
Capital Improvement Fund 296
Road Improvement Fund 298
Park Improvement Fund..... 300
Public Buildings Improvement Fund 302

Internal Service Fund

Fleet Services and Replacement Fund 305
Technology and Equipment Replacement Fund..... 308

Debt Service Funds

General Bond and Interest Fund 313
Sales Tax Bond Fund..... 316

Pension Trust Funds

Police Pension Fund 319
Firefighters Pension Fund 322

Miscellaneous

Glossary of Terms..... 325
Acronyms..... 329
Budget Ordinance..... 330

Budget Message Section



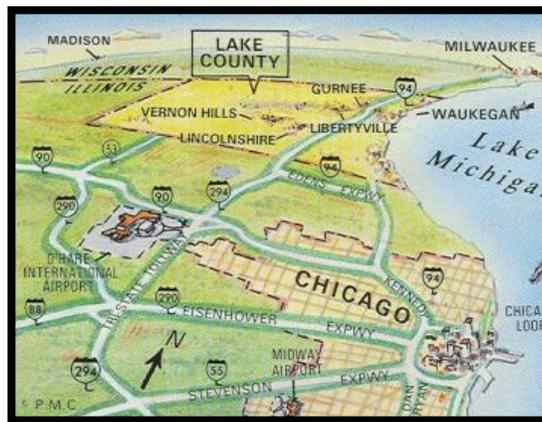
May 1, 2013

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

On behalf of the Village Staff, we are pleased to submit the annual Village Budget for the fiscal year beginning May 1, 2013 and ending April 30, 2014. Preparation of the budget was based upon the 2012 Tax Levy, Village Five Year Financial Plan, and Village Board direction at the Committee of the Whole meeting held on November 13, 2012. The Village Board met to discuss the budget in workshop meetings on Saturday, March 2, 2013 and Tuesday, March 5, 2013. A public hearing regarding the budget was scheduled for April 9, 2013, and the Board approved the budget at its meeting on April 23, 2013.

Governmental Structure and Local Economic Condition

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



Village Hall

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

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

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

Economic Condition and Outlook

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

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

Overview

The 2013-2014 Village budget represents an ongoing commitment by the Mayor, Village Board and Staff for providing quality services and programs in accordance with the Village Mission Statement, while maintaining a fiscally responsible balanced budget. While the Village continues to recover from the recent recession, there are still challenges that remain. Many of the challenges affect the Village's General Operating Fund where most Village services are accounted for. The total budget for 2013-14 is balanced and includes revenues of \$56.6 million and expenses of \$52.3 million. Projected revenue includes \$9.3 million for the two bonds that are anticipated to be issued in the 2013-14 fiscal year.

Although the previous year 2012-13 budget included a General Fund surplus of \$984,726, current projections indicate the fiscal year surplus will increase to over \$2 million on April 30, 2013. The majority of this additional surplus is due to increased revenue from property tax, licenses & permits, sales tax and fines & forfeitures. Due to this surplus the projected fund balance as of April 30, 2013 of \$9,162,582 is \$1.6 million above the fund balance as specified in the recently revised General Fund Balance Policy. For the 2013-14 budget, the General Fund reserve is projected to increase an additional \$1.0 million to \$10.2 million on April 30, 2014. While this is a positive trend, staff has also concern about several issues on the horizon which include: 1) A significant increase of approximately \$800,000.00 to \$1,000,000.00 in the General Fund subsidy to the Sports Complex due to a scheduled increase in bond payments beginning in December of 2014; 2) continued proposed State legislation that would reduce various funding sources that the Village receives from state income tax and other state shared revenue, due to the deteriorating financial condition of the State of Illinois; and 3) potential requirements to increase the funding levels to the Village Police and Fire pension Funds. Due to this surplus, the Village Board directed staff to eliminate the 2% utility tax on natural gas. The Board also expressed interest in using a portion of the fund balance in excess of the required amount to pay down a portion of the Sports Complex debt. Due to the uncertainty regarding legislation, the Board has directed Staff to delay this until late fall 2013 in order to determine if there is any negative impact to Village revenues caused by changes in State legislation.

Fund Balance Requirements 2013-14

17% of General Fund Expenditures	\$23,422,370 x 17%	\$3,981,803
60% of the Average 3 year Sales Tax		
2010-11	\$5,800,188	
2011-12	\$5,833,012	
2012-13	\$6,071,000	
Average	\$5,901,400 x 60%	\$3,540,840
Required Fund Balance		\$7,522,643

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

Village Board Goals

Redevelopment of Vacant Properties

With the submitted proposals and anticipated redevelopment of the Trimm property and former Fresh Foods property, the Village will now concentrate on redevelopment of the Young property (the southwest corner of Illinois Route 137 and Milwaukee Avenue), as well as redevelopment opportunities for the soon to be vacated Motorola campus on Illinois Route 45. Communications have been established between the Mayor, Staff and Motorola representatives regarding reuse of the property.

Annexation of Properties

The Village Board is carrying over this goal and directing the Staff to continue to work with the Village of Mundelein and the Chicago Metropolitan Agency for Planning (CMAP) to develop an intergovernmental agreement and plan for annexation development of the Roppelt farm property on Peterson Road.

Peterson Road/Illinois Route 137 Streetscape Improvements

The Village has worked with 3D Design Consultants to develop a streetscape plan for the Peterson Road/Illinois Route 137 corridor, and the first phase of the streetscape was implemented in the fall of 2012. The Village will continue to implement additional phases of the streetscape improvement plan as funding permits, working from Butterfield Road east toward the Illinois Route 137/Milwaukee Avenue intersection.

Downtown Parking Lot Improvements (east side of Milwaukee Avenue)

The Village continues to work with property owners on the east side of Milwaukee Avenue for parking lot improvements, with the goal of construction of a parking structure as well as surface lot improvements.

Sale/Lease of LSC and Bolander Properties

While the Family Entertainment Center (FEC) and Golf Learning Center (GLC) components of the Libertyville Sports Complex (LSC) have technically been for sale for several years, the Village Board and Staff have not actively marketed the property due to current real estate market conditions. The Village recently entered into a lease agreement for the Aloha Falls Miniature Golf operation on the FEC property, and the Village continues to work with various groups that are interested in possible leasing or purchasing of the GLC property. In addition, the Village Board recently authorized the sale of the Bolander property, which will become a priority for the 2013-14 fiscal year.

Establish a Commercial Garbage and Recycling Franchise

Following the successful implementation of a residential garbage and recycling franchise agreement, the License and Permits Committee and Village Board recently authorized the staff to work with the Solid Waste Agency of Lake County (SWALCO) to develop an RFP for a commercial garbage and recycling franchise. Recent changes to State law have established several time sensitive steps that the recycling franchise agreement with a waste hauler and various public hearings are required along the way. Staff anticipates that the RFP process and awarding of a contract will take approximately 5 to 6 months, and then following award of a contract, State law requires a 15 month time period prior to when service would actually begin.

Conduct an Employee Classification, Salary and Benefits Survey

The Village has conducted an employee classification, salary and benefit survey approximately every 10 years, and the last comprehensive study conducted by Public Sector Personnel Consultants was completed in January of 2003. Since it has been approximately 10 years since the last study, and since significant changes have taken place with the Village labor force due to economy, layoffs, unionization, etc., staff recommends that a new employee classification, salary and benefits survey for non-union employees be implemented during the 2013-14 fiscal year if funding is available. Approximately 56 positions would be included in such a study.

Implement Road and Water/Sewer Capital Improvements

With the successful referendum authorizing the issuance of bonds for road improvements, and with the Mayor and Village Board moving forward with the issuance of bonds for water and sewer capital improvements, the implementation of these improvements will be a significant priority for the Village and suggested multi-year goal. The Mayor and Village Board and Staff have already identified multi-year improvement plans for road, water and sewer capital improvements, and these projects will be reviewed on an annual basis by the Mayor, Village Board and Staff.

Continue Implementation of Green Government Initiatives

In 2008 the Village established a Green Government Initiatives Program to highlight Village efforts and accomplishments towards environmental issues, and provide a comprehensive strategy to maintain and enhance public education and quality of life. During the 2013-14 fiscal year the Village will continue to pursue grant money for energy audits and lighting efficiency improvements, evaluate paperless technology and associated benefits/costs/practicalities, and continue to work with the Solid Waste Agency of Lake County (SWALCO) on possible programs such as food scrap recycling and converting Village vehicles to natural gas.

Establish a Condominium Ordinance

The Village Board has established a goal of creating a condominium ordinance in order to address conversions of properties to condominiums.

Develop a Marketing Plan

With recent Village efforts to market the community and Village resources, the Village Board identified a goal of creating an overall marketing plan to address marketing strategies, communications, use of social media, and specifically marketing for the Libertyville Sports Complex.

Update Comprehensive Plan (traffic and density issues)

The Village Board established a goal of evaluating the comprehensive plan in the areas of traffic and development density, in order to better align future development and associated densities with traffic patterns and infrastructure.

Review Level of Service for Parks Maintenance

The Board established a goal of building upon the work already prepared by the Village Staff and Parks and Recreation Committee to evaluate the level of service associated with maintaining Village parks and to further determine if that level of service is responsible and what changes might be made in order to enhance service levels.

Implementation of Historic Preservation

With the recent adoption of an Historic Preservation Ordinance and Historic Preservation Committee, the Village Board has established a goal of how to implement and recognize historical preservation, with markers, plaques, branding opportunities, etc.

Budget Preparation

The Village Budget is the legal document for Village expenditures (the Village utilizes the "Budget Officer System"), and is organized in a program format. The 2013-2014 Village Budget continues to refine the program-based budget format, in an effort to make the budget easier to understand and to improve the usefulness of the document as a "management tool." The budget document also continues to include departmental goals, along with performance and activity data for Village Departments.

At the November 2012 Committee of the Whole meeting, Staff reviewed the updated Five Year Financial Plan which projected a \$992,764 surplus for the upcoming 2013-14 budget. This surplus included a \$350,000 subsidy to the Sports Complex to fund the debt payment not covered by Sports Complex revenues. Staff reviewed both revenues and expenses and the 2013-14 budget now includes a projected General Fund surplus of \$1,017,625 (inclusive of a \$530,345 subsidy to the Sports Complex).

The Five Year Plan also indicated deficits may occur beginning in 2014-15; therefore, the guidelines provided to all departments indicated that no new positions or programs be introduced unless they were determined to be cost neutral.

After many years of decline, Sales Tax revenues began increasing in the 2010-11 fiscal year. At one time sales tax revenue amounted to \$7.8 million and accounted for 37% of all General Fund revenues. Projections for the 2013-14 fiscal year indicate sales tax will grow to \$6.2 million (25% of General Fund revenue).

Estimates provided by the Illinois Municipal League are for State Income Tax to increase to \$95.25 per capita or \$1,935,000. Staff is concerned that a portion of this revenue source could be diverted back to the State due to the State's financial situation. The State is currently 4-5 months in arrears in distributing these funds to the Village and legislation continues to be introduced that would reduce or freeze the amount shared with local governments.

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

Highlights

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

1. Detailed examination of all expenditures within the Village budget continues to assure the Mayor, Village Board and tax payers that the Village staff is providing services and programs in the most cost effective and efficient manner;
2. Represents increased investment in the Village transportation and water and sewer infrastructure, including:
 - Establishes Road Improvement Fund, which includes \$4 Million dollars that will be used for road rehabilitation and engineering costs funded from the first of four bond issues approved through a referendum in March of 2012;
 - Water and Sewer Fund includes approximately \$3,000,000 in improvements to the water and sewer system infrastructure funded with an Alternate Revenue Bond;
 - Funding in the Tax Increment Financing (TIF Fund) to develop engineering plans for downtown parking improvements on the east side of Milwaukee Avenue.
 - The Capital Improvement Fund includes the allocation of \$995,000.00 which will be utilized for the annual road reconstruction program;
3. Continues investment in technology and physical infrastructure, in order to increase efficiencies and maintain public facilities.
 - The Technology and Equipment Replacement Fund (TERF) includes funding for the implementation of the 5 year technology plan;
 - Increased funding for maintenance and improvements to the Village Hall, Adler House, Civic Center, Public Works Maintenance Facility and maintenance improvements to the downtown Streetscape.
4. Implementation of various efficiencies across Village government in order to reduce expenditures (i.e. consolidation of positions and operations, utilization of technology, etc.).

- Village budgets have increased technology capital funding by 48% since 2010 while at the same time reducing Village staffing levels from 180 to 161 (12%);
 - Includes a reduction of approximately \$140,000 in public safety dispatch expenditures, reflecting the first full fiscal year of the Village contracting with the Village of Vernon Hills for Police and Fire dispatch;
5. Includes the addition of one full-time Firefighter/paramedic as negotiated with the Fire Union and in order to reduce overtime expenditures.
 6. Reflects stabilization, and in some cases an increase, in balances for various Village funds.
 7. Reflects a savings of \$80,000 in expenditures due to the privatization of the Libertyville Golf Course, and an additional \$67,530 in lease revenues associated with the lease of the former Family Entertainment Center portion of the Libertyville Sports Complex to Aloha Falls Miniature Golf;
 8. Includes approximately \$100,000 in savings across the Village budget reflecting the ongoing commitment to the Village's green strategy and energy conservation measures in obtaining reduced electricity costs and upgrading lighting at various Village facilities through energy grant programs;
 9. Reflects a reduction of \$29,000 (4%) in Intergovernmental Risk Management Agency (IRMA) insurance premiums, in part due to Village commitment to employee safety (and reduction of approximately \$300,000 (31%) in insurance premiums since 2010);
 10. Reflects a commitment to continue to fund 100% of the actuarial required pension fund contributions;
 11. Includes \$100,000 for ongoing implementation of the Village Emerald Ash Borer Management Plan;
 12. Includes \$34,000 to update the Milwaukee Avenue business banner program sponsored by local businesses;
 13. Continues to reflect the low level of general obligation debt with only \$6,300,000 in principal that will be paid by Village taxpayers through 2031 (which is only 5.8% of State statute debt limitation of \$108,849,369.);

Revenue Summary

The Administrative Staff estimates revenues for all funds in the 2013-14 fiscal year will be \$56.6 million which represents an increase of \$10,572,233 (23%) compared to 2012-13 budgeted revenues of \$46.0 million. The largest variances in revenues are due to the \$9.3 million in estimated bond proceeds, the annual increase in water and sewer rates to cover costs of operation along with the projected increases to fund the capital projects in the water and sewer capital plan and increases in property and sales tax in the General Fund. The budget projects total sales tax revenues of \$6.2 million, which reflects a 5.8% increase over 2012-13 budgeted revenues and an increase in property tax revenues of \$235,000 to \$6.1 million.

Expenditure Summary

Expenditures for the 2013-2014 fiscal year are estimated to be \$52.3 million, which represents an increase of \$8.8 million (20.3%) compared to 2012-13 budgeted expenditures of \$43.5 million. The largest increases are attributable to the water and sewer infrastructure projects along with road reconstruction and rehabilitation projects funded through bonds issued in the last fiscal year. There are several funds with expenditures exceeding revenues for the 2013-14. These current year budget deficits are being funded with prior years fund balances that have been built up to cover planned future year projects. Excluding expenditures funded by the recently issued bonds, total expenditures have increased 3.7% above last fiscal year.

The following table shows the 2013-14 expenditures broken out by type along with the percent change from 2012-13 estimated year end amounts:

2013-2014 Expenditures by Type

	2012-2013 Budget	2013-14 Budget	% Change
Salaries	14,493,948	14,945,565	3.1%
Benefits	6,012,633	6,322,215	5.1%
Contractual	7,732,952	7,962,350	3.0%
Utilities	1,353,322	1,373,795	1.5%
Commodities	5,588,862	5,632,480	0.8%
Capital	3,057,568	10,286,945	236.4%
Repairs & Maintenance	2,181,216	2,252,820	3.3%
Transfers	592,600	760,235	28.3%
Debt	2,467,420	2,788,145	13.0%
Total	43,480,521	52,324,550	20.3%

As indicated in the above table, the Village has reduced expenses in some operational areas, although others have had increases. Salaries are projected to increase 3.1% due to the contractually required increases for the union employees and a 2% increase for non-union employees. Benefit expenses have increased \$309,582 due to the budgeted 2.9% increase for employee insurance and pension related costs. Both police and fire pension costs have minimal increases due to better than expected investment returns last fiscal year. Utility costs are projected to increase 1.5% since many of the larger electrical accounts are on a 3 year fixed price. Capital costs have increased \$7,229,377 due to the water/sewer and road bonds that were issued in the 2012-13 year to fund an aggressive capital projects program. There is a \$320,725 increase in debt expense to account for the payments for the new bonds issued.

Once again, the Village will operate with a balanced budget, and a summary of 2012-13 revenues, expenditures and fund balances compared to budgeted and estimated 2013-14 revenues, expenditures and fund balances is identified below. The total year end balance for all funds is expected to be \$65,609,893 on April 30, 2014.

	Budget 2012-13	Estimated 2012-13	Budget 2013-14
Total Revenue:	\$46,039,302	\$58,203,460	\$56,611,535
Total Expenditure:	\$43,480,521	\$44,841,685	\$52,324,550
Year End Balance	\$59,332,044	\$70,135,038	\$74,422,023

General Fund Summary

Staff is pleased to present a General Fund budget that includes a \$1,017,625 surplus. This surplus is largely due to the recently enacted electric utility tax, reductions in staffing levels along with reviewing operations over the past several years. General Fund revenues of \$24,439,995 are \$777,780 above the 2012-13 budgeted revenues. The major changes between the 2012-13 budget and the 2013-14 budget include:

- An increase of \$235,000 (4%) in property tax revenue due to the assessment of new property within the Village along with a general increase of 3% allowable under the property tax cap.
- Even though gas and electric utility taxes are projected to end the current fiscal year above budget, a decrease of \$50,000 has been included for electric utility taxes in the 2013-14 budget to account for a possible reduction due to Motorola moving their operations from Libertyville to Chicago. There is also a reduction of \$206,000 due to the elimination of the gas utility tax.
- An increase of \$90,000 (14.4%) in building permits revenue due to the increased activity in all areas of construction.
- An increase of \$326,100 (20.3%) in State Income Tax revenue based on projections from the Illinois Municipal League (although the State is currently 4-5 months behind in payments to the Village).
- An increase of \$340,000 (5.8%) in sales taxes to reflect current sales tax distributions which have continued to rebound from the all time low received during the 2009-10 fiscal year.
- An increase of \$83,000 (20.5%) in fines and forfeiture revenue based increased enforcement of parking and traffic violations.
- A decrease in golf course green fee revenue along with a decrease of \$116,843 in golf course expenses due to the leasing of the Riverside Course to a private party. In past years the revenue has not been sufficient to cover the expenses for the golf course which resulted in a net cost to the Village to operate. The Village has now leased the course to a third party and expects that lease revenue of \$20,000 will equal the costs remaining and be cost neutral to the Village compared to a net loss of \$81,000 budgeted in 2012-13.

Expenditures of \$23,422,370 in the 2013-14 General Fund reflect an increase of \$744,881 (3.3%) compared to the projected 2012-13 General Fund expenditures of \$22,677,489.

The salary budget includes a \$314,054 (2.7%) increase due to the contractually required increase for union members along with a 2% increase for non-union employees. Police, Fire and Public Works union employees are also eligible for a step increase for employees that are not at the top of their salary range. A merit increase of up to 2.5% is also included in the budget for non-union employees that are not at the top of their salary range.

2013-2014 General Fund Expenditures by Type

	2012-13 Budget	2013-14 Budget	% Change
Salaries	11,635,296	11,949,350	2.7%
Benefits	5,128,648	5,381,595	4.9%
Contractual	2,101,455	2,176,905	3.6%
Utilities	259,562	247,590	-4.6%
Commodities	1,835,353	1,772,280	-3.4%
Capital	26,000	36,400	40.0%
Repairs & Maintenance	1,274,765	1,272,905	-0.1%
Transfers	416,410	585,345	40.6%
Debt	-	-	0.0%
Total	22,677,489	23,422,370	3.3%

Employee benefit costs are increasing \$252,947 (4.9%) due to health insurance and IMRF pension costs. Benefits include federally required Social Security and Medicare costs along with pension and employee insurance. Included in this budget are increases for employee insurance from the Intergovernmental Personnel Benefit Cooperative (IPBC) of 2.9% for both the PPO program and HMO programs. Included in the transfer category is \$585,345 which is an increase of \$168,935 to account for the increased transfer to the Sports Complex Fund to cover the debt payments not supported by the Complex's operations.

Staff projects that the 2013-14 year end balance in the General Fund will be approximately 10.2 million, or 43.5% of expenditures. The Fund Balance Policy was revised during the 2012-13 fiscal year and based on the new policy, reserves are above the level require as noted in the budget overview section of this memo. It should be noted that fund balance differs from budgetary cash balances due to the inclusion of receivables and payables in fund balance.

Capital Purchases/Capital Improvements Summary

The 2013-2014 Village Budget reflects total capital expenditures of \$10,116,945. Of this amount, \$3,002,095 is being funded through the Water and Sewer Fund, \$475,420 by the Internal Service Funds; \$855,000 by Special Revenue Funds and \$5,744,030 by the following Capital Projects Funds:

The *Tax Increment Financing (TIF) Fund* was established in 1986 to account for the improvements financed with property tax increment generated in the downtown TIF area. The original TIF was to end in December 2009, however; the Village worked with the involved taxing bodies and was successful in obtaining State legislation to extend the TIF for another 12 years. The extension was necessary in order to generate revenues to complete the surface improvements to the downtown parking lot on the west side of Milwaukee Avenue and to improve the parking on the east side of Milwaukee Avenue. The improvements have been completed on the west side of Milwaukee Avenue, and \$50,000 has been allocated in the 2013-14 budget to begin engineering for parking improvements on the east side. An additional \$10,000 has been included in the budget for parking monument signs. As part of the approval process for the TIF extension, the Village has pledged to rebate 70% of all tax revenues back to the other taxing bodies during the extension period. For the 2013-14 budget, it is anticipated that \$1,925,000 will be rebated to the various taxing entities. Fund balance in the TIF fund is expected to increase from \$1,320,363 to \$2,133,313.

The *Capital Improvement Fund* includes expenditures for: \$1,006,575 for the annual road reconstruction program; \$60,000 for the annual sidewalk replacement program; \$50,000 for street light painting and crosswalk repairs for the downtown streetscape; \$150,000 for street light painting and replacement; and \$100,000 for storm sewer improvements in the Greentree subdivision. Funding for the Capital Improvement Fund is limited to vehicle sticker sales, 1% Telecommunications Tax and transfers of surplus funds from the General Fund. If all of the projects budgeted are completed during the 2013-14 fiscal year, the Capital Improvement Fund is estimated to decrease from \$1,678,949 to \$952,874 on April 30, 2014.

The *Road Improvement Fund* was established to account for the road rehabilitation funded through \$20 million in bonds that will be issued beginning in 2012. These bonds were approved through a referendum held in March 2012. The 2013-14 budget includes \$3.6 million for pavement work and \$499,000 in engineering fees. Also budgeted is the

next \$5 million bond that is expected to be issued in late fall or early spring 2014. The fund balance as of April 30, 2014 is expected to be \$5,199,510.

In 1995-96 the Village established a *Park Improvement Fund*. This fund was established to account for park impact fee revenues and transfers from the Parks Division operating budget, specifically designated for park improvements. The fund was established with a transfer from the General Fund representing accumulated impact fees. Approximately \$113,500 in park improvements are anticipated to be completed during the 2013-14 fiscal year. Included in this total is \$16,750 for Butler Lake weed control and shoreline plant management; \$30,000 carried over from last fiscal year for the Butler Lake Bandshell demolition; \$50,000 for repaving of the Nicholas Dowden parking lot; 13,500 to replace a roof at Riverside Park; and \$3,250 for updates to the Riverside Pool Building. Funding for these improvements is provided from impact fees imposed on new home construction, which can only be utilized for Park improvements. The budget also reflects a transfer of \$72,890 to the Sales Tax Bond Fund, representing the debt service on the \$1.0 million bond issue to purchase the Bolander property. As of May 1, 2013, there is a principal balance on this bond of \$340,000 and final maturity is in December 2017. The fund balance in the Park Improvement Fund is estimated to decrease from \$540,905 to \$463,865 as of April 30, 2014.

The *Public Building Improvement Fund* was also established in 1995-96 to accumulate funds and account for capital improvements to Village-owned public buildings, including: Village Hall, Schertz Municipal Building, Public Works Maintenance Facility, Adler Cultural Center, Cook House, Fire Stations and various Parks and Recreation buildings. Funding is provided annually by a transfer of \$55,000 from the General Fund along with possible transfers of a portion of the year end surplus in the General Fund. The last surplus transfer was made in 2006-07. Capital improvements to public buildings were previously paid out of the General Fund and are now paid out of the Public Buildings Improvement Fund. The budget includes \$24,740 to replace the carpeting and repaint the first floor of the Village Hall. An additional \$10,000 is budgeted to replace a component of the HVAC system at the Schertz Building. The fund balance in the Public Building Improvement Fund is estimated to increase from \$183,841 to \$204,101 as of April 30, 2014.

Vehicle Replacement

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

Funding for vehicle maintenance was added in 2000-2001. Funding for maintenance is provided through fees assessed to each department for maintaining the Village fleet of vehicles. Maintenance fees for the 2013-14 year are based on actual maintenance and fuel costs incurred in the 2012-13 fiscal year and adjusted for other expenses that are not able to be charged to a specific department. Funding for vehicle replacement is based on a predetermined amortization schedule. This year's budget includes \$91,000 to purchase three Police interceptor SUV squads; \$35,000 to replace a Ford F-350 pick-up truck for the Fire Department; \$79,000 for a Public Works one-ton truck; \$67,000 for a Public Works F-250 and plow; \$18,000 to repair and paint various truck bodies in order to extend the life of certain vehicles; and \$16,000 to replace the Village Administrator's vehicle. In order to preserve the Fund's balance, the Village has turned to leasing certain high cost equipment and the Public Works vehicles may be purchased through a lease. The budget includes lease payments for seven large Public Works trucks and

one ambulance. The expected balance in the Fleet Services Fund is expected to increase from \$1.27 million to \$1.57 million on April 30, 2104.

Water and Sewer Fund Summary

The 2013-14 Budget continues the capital improvement plan in the Water and Sewer Fund, and the first of several bonds was issued in November 2012 to fund the first phase of projects. The Village approved a water and sewer rate increase of 3% that was effective in May 2012 approved ongoing annual 3% increases to cover annual increases in operating costs for the water and sewer system. The budget is based on the current water and sewer rates increasing 3% on May 1, 2013 along with an additional \$0.45 increase that will fund additional infrastructure improvement projects that will be necessary within the next several years.

The Village Budget includes an expenditure of \$2,435,000 for the purchase of Lake Michigan water from the Central Lake County Joint Action Water Agency (CLCJAWA). This amount includes the decrease in wholesale water rates from \$2.65 to \$2.56 per 1000 gallons that CLCJAWA is proposing. This rate decrease is also reflected in water rates. For 2013-14, the Water/Sewer Enterprise Fund includes an aggressive capital spending program of \$3.2 million which is being funding with a \$4.2 million bond that was issued in November 2012. Projects planned include \$340,000 in Wastewater Treatment Projects and engineering costs; \$90,000 for the remaining balance of the Rt. 21 and 137 water and sewer main relocation; \$2.3 million for underground improvements; and \$165,000 for sanitary sewer repairs.

Libertyville Sports Complex

The budget for the Libertyville Sports Complex (LSC) for 2013-2014 includes revenues of \$2,656,935 and expenditures of \$2,155,880 that will generate an operating profit of \$501,055. Once the debt service payments of \$1,031,400 are included, a loss of \$530,345 results. Due to this loss, the budget includes a transfer of \$530,345 from the General Fund that is intended to subsidize the annual principal and interest payments of the LSC. In 2010 the Village refinanced the bonds and experienced a reduction in debt service payments from \$2.2 million to approximately \$1.0 million for three years. In the 2014-15 fiscal year, the payments will increase to approximately \$1.8 million and remain at that level until the bonds mature in 2030. The Village will need to increase the subsidy by an additional \$800,000 next fiscal year. The Village will continue to market the sale of the Family Entertainment and Golf Learning Center parcels with the intent of reducing the bonds outstanding with any proceeds from the sale of land and in turn, reduce the subsidy required.

Due to the ongoing deficits at the LSC, Staff continues to look for ways to increase revenues and reduce expenses. During the 2012-13 fiscal year, the Village leased the Family Entertainment Center property which is generating lease revenue with a minimal amount of operating expenses. Operating expenses in the 2013-14 budget have increased \$118,008 from the current year due to increases in salaries, benefits, utilities and commodities.

Insurance Summary

Employee Insurance - Since 2006, the Village has been a member of the Intergovernmental Public Benefit Cooperative (IPBC), an insurance pool which provides employee health, dental and life insurance. The advantage to the Village being a member of a cooperative is that a portion of our plan is self-insured with the larger claims being pooled with the other entities in the group. While a portion of the premiums go towards the operation and administration of the pool, the Village is able to save on the overall premium since there is no insurance company profit ratio built into the rate. For the 2013-14 plan year, there is an increase of 2.9% built into the budget. Although

the Village is limited in the changes that can be made due to language in existing union contracts, the Village reviews options available to decrease costs such as in January 2010 when the Village switched to the Blue Cross network which provided substantial savings and increased network utilization.

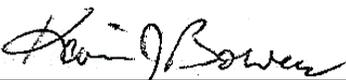
With the advent of health care reform, staff anticipates many changes mandated by the Federal Government that will affect the Village and will increase costs and the need for resources that IPBC currently provides.

General Liability, Auto, Property and Workers Compensation Insurance – The Village is a member of the Intergovernmental Risk Management Agency (IRMA) which allows the Village to pool purchasing resources for many levels of insurance coverage specific unique to municipal governments. (i.e. Public Official liability, zoning liability). Premiums are based on each municipality's revenue along with an experience modifier based on the past several years experience. The Village's experience modifier and insurance rate increased substantially from 2008 through 2010 with premiums exceeding \$1 million in 2010. For the 2012-13 budget year, IRMA premiums are projected to decrease from \$785,000 to \$706,000 due to a general rate decrease along with the Village's experience modifier decreasing. Rates for the 2013-14 budget will not be known until January 2014 however the 2013-14 budget includes an estimated 7.5% rate increase. Staff believes that being a member of IRMA has been beneficial in helping minimize cost increases through the use of intergovernmental pooling options. IRMA periodically compares the cost of their coverage to the private insurance market in order to confirm that pooling is the best option.

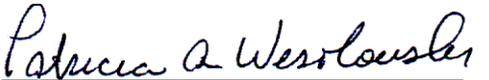
Acknowledgments

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

We would specifically like to thank Assistant Village Administrator Kelly Amidei and Assistant Finance Director Ariel Tax for their assistance in analyzing and developing the budget document. Each Department Head is recognized for their efforts and creativity in enabling the Village to propose a budget with a General Fund surplus of \$1,017,625. Special thanks to Lina Colunga for assistance in formatting and assembling the budget document.



Kevin J. Bowen, Village Administrator



Patricia A. Wesolowski, Finance Director

Budget Summary Section

**VILLAGE OF LIBERTYVILLE
PROPOSED FISCAL YEAR 2013-14 BUDGET CYCLE**

October 16, 2012	Village Board meets to review status of goals and priorities from fiscal year 2012-13 and develop goals and priorities for 2013-2014
November 13, 2012	Committee of the Whole discusses update of the Five-Year Financial Plan, 2012 Tax Levy and 2013-14 Village Budget
November 27, 2012	Village Board conducts hearing to discuss 2012 Tax Levy
December 7, 2012	Distribute budget instructions and worksheets to Department Heads
December 11, 2012	Adopt 2012 Tax Levy
January 4, 2013	Budget requests due to Village Administrator and Finance Director
February 21, 2013	Distribute proposed Budget to Village Board
March 2, 2013 (Sat.)	Budget meeting with Board to review department requests 8:00 a.m.
March 5, 2013	Budget meeting with Board - Continued 7:00 p.m.
April 9, 2013	Conduct Public Hearing on 2012-2013 Village Budget
April 10, 2013	Post compensation package for each IMRF employee with compensation exceeding \$150,000 on Village website. Required to post at least 6 days before budget approval. ⁽¹⁾
April 23, 2013	Adopt 2013-2014 Village Budget
April 24, 2013	Post total compensation package for all full-time Village employees on Village website. ⁽¹⁾

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

VILLAGE OF LIBERTYVILLE

BUDGET PROCESS & FINANCIAL POLICIES

Budget Process

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

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

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

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

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

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

Overview of the Village's Fund Structure

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

GOVERNMENTAL FUND TYPE

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

General Fund

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PROPRIETARY FUNDS

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

Enterprise Funds

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

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

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

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

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

FIDUCIARY FUNDS

Pension Trust Fund

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

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

Basis of Accounting and Basis of Budgeting

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

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

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

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

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

VILLAGE OF LIBERTYVILLE FINANCIAL MANAGEMENT POLICIES

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

Revenue Policy

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

Cash Management

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

Debt Policies

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

Reserve Policies

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

Operating Budget Policies

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

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

Accounting Policies

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

VILLAGE OF LIBERTYVILLE 2013-2014 BUDGET HIGHLIGHTS

OVERALL BUDGET

- Estimated revenues for all funds (\$56.6 million) an increase of \$10,572,233 or 22.9% compared to 2012-2013.
- Incorporates revenue from 2012 Tax Levy of \$6.1 million and estimated Sales Tax revenues of \$6.2 million.
- Expenditures for all funds estimated to be \$52.3 million, an increase of 20.3% compared to 2012-2013 budget.
- Overall budget has revenues (\$56.6 million) exceeding expenditures (\$52.3 million) and is balanced. Several individual funds have expenditures exceeding revenues due to a planned spend down of prior unreserved fund balance which will be used to cover the difference.
- Overall operating expenses increased 4% compared to the 2012-2013 budget.

PERSONNEL/SALARY EXPENDITURES

Total Salary Expenditures have increased 3.1% from the 2012-2013 budget, and include:

- A 2% market adjustment is included in salary ranges for all full-time employees. Funding is included for the contractually required police, fire and public works union step increases. Also included is funding for non-union employees to receive up to a 2.5% merit increase. Merit increases for the non-union employees were eliminated from the prior 2 years budgets due to economic conditions.
- Employee benefit expenditures increased 5.1% from the 2012-13 budget.
- One additional firefighter/paramedic position was added to the budget for 2013-14 due to a staffing shortage and to help reduce overtime costs in the fire department.
- Full-time staffing levels of 161 for 2013-14 compared to 180 in 2009-10.

CAPITAL EXPENDITURES

- Capital Expenditures of over \$10 million.
 - o \$5 million for road reconstruction and rehabilitation.
 - o \$3.2 million in water, sewer and wastewater improvements.
 - o \$110,000 in sidewalk and streetscape improvements.
 - o \$50,000 for engineering for parking improvements on the east side of Route 21 in the downtown area

GENERAL FUND

- Revenues are estimated to increase 3.3% or \$777,780 and include the following:
 - o Property tax is projected to increase 4% due to an increase of 3% in the consumer price index increase allowed by the tax cap along with new property in the Village.
 - o A 20.3% (\$326,100) increase in State Income and Sales Tax revenues based on projections by the Illinois Municipal League.
 - o Sales tax is projected to increase 5.8% (\$340,000) due to the economic improvement in relation to auto sales.
- Expenditures have increased 3.3% or \$744,881, due to 1) a \$291,789 increase in salaries that include the contractually required cost of living increases and funding for an additional firefighter/paramedic; 2) An increase of 4.9% (252,947) in employee benefit costs and 3) an increase of \$168,935 for the transfer to the Sports Complex to cover the replacement of the artificial turf on the sports floor.
- The General Fund is balanced with a budgeted surplus of \$1,017,625. This surplus will increase the General Fund balance above the levels required in the fund balance policy. If the Village's financial situation remains the same later in the fiscal year, a portion of outstanding Sports Complex Bonds may be redeemed using this surplus.

WATER AND SEWER FUND

- Includes \$2,435,000 for the purchase of Lake Michigan Water from the Central Lake County Joint Action Water Agency (CLCJAWA).
- Includes \$3.2 million in water and sewer capital projects. The working capital balance of the water and sewer fund is projected to increase from \$1.1 to \$6.2 due to the bonds issued for capital projects.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 BUDGETED REVENUES SUMMARY

FUND	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATE	2013-14 APPROVED
GENERAL FUND	23,782,528	24,685,015	23,662,215	24,619,075	24,439,995
<u>SPECIAL REVENUE FUNDS</u>					
MOTOR FUEL TAX FUND	625,372	599,680	505,100	585,775	568,175
EMERGENCY TELEPHONE SYSTEM	311,048	331,325	295,000	400,110	335,000
COMMUTER PARKING FUND	329,003	335,598	337,000	327,300	327,000
FIRE FUND	13,492	1,415	4,000	2,700	4,000
FOREIGN FIRE INSURANCE TAX FUND	49,129	40,922	41,000	91,300	50,000
TIMBER CREEK SPECIAL SERVICE AREA	21,898	21,204	19,800	19,835	22,720
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	22,230	22,230	24,120	24,120	24,030
HOTEL/MOTEL TAX FUND	243,248	266,481	252,000	308,670	328,300
TOTAL SPECIAL REVENUE	1,615,420	1,618,855	1,478,020	1,759,810	1,659,225
<u>ENTERPRISE FUND</u>					
WATER & SEWER	6,937,591	7,406,413	7,983,940	12,364,250	12,403,000
LIBERTYVILLE SPORTS COMPLEX	2,901,747	3,223,830	2,893,527	3,058,220	3,187,280
TOTAL ENTERPRISE	9,839,338	10,630,243	10,877,467	15,422,470	15,590,280
<u>CAPITAL PROJECT FUNDS</u>					
CAPITAL IMPROVEMENT	1,060,848	711,874	979,600	999,985	685,000
ROAD IMPROVEMENT FUND	0	0	0	5,051,275	5,001,000
TAX INCREMENT FINANCING FUND	2,458,688	2,651,127	2,650,250	2,774,050	2,801,950
IMPACT FEE FUND	0	0	0	0	0
PARK IMPROVEMENT FUND	102,877	252,205	145,800	185,800	109,350
PUBLIC BUILDINGS IMPROVEMENT FUND	55,000	147,916	162,080	160,550	55,000
TOTAL CAPITAL PROJECT	3,677,413	3,763,122	3,937,730	9,171,660	8,652,300
<u>DEBT SERVICE FUND</u>					
GENERAL BOND & INTEREST	189,182	220,060	214,940	225,140	323,370
SALES TAX BOND FUND	558,577	76,920	74,190	74,190	73,500
TOTAL DEBT SERVICE	747,759	296,980	289,130	299,330	396,870
<u>PENSION FUNDS</u>					
POLICE PENSION FUND	3,870,256	2,512,378	2,071,200	2,369,035	1,975,000
FIREFIGHTER PENSION FUND	1,456,226	1,683,251	1,598,000	2,390,935	1,777,000
TOTAL PENSION FUNDS	5,326,482	4,195,629	3,669,200	4,759,970	3,752,000
<u>INTERNAL SERVICE FUNDS</u>					
FLEET SERVICES & REPLACEMENT FUND	1,420,077	1,343,845	1,630,080	1,656,950	1,619,545
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	509,183	535,632	495,460	514,195	501,320
TOTAL INTERNAL SERVICE FUNDS	1,929,260	1,879,477	2,125,540	2,171,145	2,120,865
TOTAL REVENUES ALL FUNDS	46,918,200	47,069,321	46,039,302	58,203,460	56,611,535

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 BUDGET EXPENSE SUMMARY BY FUND

FUND	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATE	2013-14 APPROVED
GENERAL FUND	21,724,560	21,896,027	22,677,489	22,466,865	23,422,370
<u>SPECIAL REVENUE FUNDS</u>					
MOTOR FUEL TAX FUND	340,046	599,532	75,100	58,920	749,700
EMERGENCY TELEPHONE SYSTEM	316,316	301,117	303,230	337,425	334,765
COMMUTER PARKING FUND	226,294	308,817	314,430	303,370	341,860
FIRE FUND	8,614	2,370	19,000	3,725	13,000
FOREIGN FIRE INSURANCE TAX FUND	50,982	36,965	75,000	55,000	87,800
TIMBER CREEK SPECIAL SERVICE AREA	13,996	18,609	22,720	20,390	21,330
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	30,774	23,340	24,020	21,035	23,170
HOTEL/MOTEL TAX FUND	167,172	164,774	211,096	225,510	286,370
TOTAL SPECIAL REVENUE	1,154,194	1,455,524	1,044,596	1,025,375	1,857,995
<u>ENTERPRISE FUND</u>					
WATER & SEWER	8,025,210	7,434,983	8,285,891	9,070,775	10,861,325
LIBERTYVILLE SPORTS COMPLEX	2,901,465	2,918,897	2,893,532	3,058,220	3,187,280
TOTAL ENTERPRISE	10,926,675	10,353,880	11,179,423	12,128,995	14,048,605
<u>CAPITAL PROJECT FUNDS</u>					
CAPITAL IMPROVEMENT	553,917	465,470	975,800	829,910	1,411,075
ROAD IMPROVEMENT FUND	0	0	0	708,550	4,144,215
TAX INCREMENT FINANCING	1,855,320	2,879,665	2,204,000	2,003,845	1,989,000
IMPACT FEE FUND	0	0	0	0	0
PARK IMPROVEMENT FUND	99,963	119,044	186,860	151,360	186,390
PUBLIC BUILDINGS IMPROVEMENT FUND	55,677	47,642	177,080	131,675	34,740
TOTAL CAPITAL PROJECT	2,564,877	3,511,821	3,543,740	3,825,340	7,765,420
<u>DEBT SERVICE FUND</u>					
GENERAL BOND & INTEREST	185,756	211,603	213,730	213,730	323,870
SALES TAX BOND FUND	554,212	77,346	74,790	74,620	73,500
TOTAL DEBT SERVICE	739,968	288,949	288,520	288,350	397,370
<u>PENSION FUNDS</u>					
POLICE PENSION FUND	1,556,498	1,686,675	1,738,480	1,764,365	1,784,360
FIREFIGHTER PENSION FUND	(359,886)	1,192,549	1,168,300	1,536,035	1,222,250
TOTAL PENSION FUNDS	1,196,612	2,879,224	2,906,780	3,300,400	3,006,610
<u>INTERNAL SERVICE FUNDS</u>					
FLEET SERVICES & REPLACEMENT FUND	866,796	929,353	1,406,055	1,398,580	1,323,580
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	338,656	398,275	433,918	407,780	502,600
TOTAL INTERNAL SERVICE FUNDS	1,205,452	1,327,628	1,839,973	1,806,360	1,826,180
TOTAL EXPENSES ALL FUNDS	39,512,338	41,713,053	43,480,521	44,841,685	52,324,550

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 FUND BALANCE SUMMARY

FUND	Balance 04/30/11	Balance 04/30/12	Projected Balance 04/30/13	Revenues 2013-14	Expenditures 2013-14	Projected Fund Balance 04/30/14
GENERAL FUND	4,221,384	7,010,372	9,162,582	24,439,995	23,422,370	10,180,207
<u>SPECIAL REVENUE FUNDS</u>						
MOTOR FUEL TAX FUND	454,887	455,035	981,890	568,175	749,700	800,365
EMERGENCY TELEPHONE SYSTEM	296,893	327,101	389,786	335,000	334,765	390,021
COMMUTER PARKING FUND	1,266,116	1,292,897	1,316,827	327,000	341,860	1,301,967
FIRE FUND	31,379	30,424	29,399	4,000	13,000	20,399
FOREIGN FIRE INSURANCE TAX	51,758	55,715	92,015	50,000	87,800	54,215
TIMBER CREEK SPECIAL SERVICE AREA	46,212	48,807	48,252	22,720	21,330	49,642
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	25,062	23,952	27,037	24,030	23,170	27,897
HOTEL/MOTEL TAX FUND	139,457	241,164	324,324	328,300	286,370	366,254
TOTAL SPECIAL REVENUE	2,311,764	2,475,095	3,209,530	1,659,225	1,857,995	3,010,760
<u>ENTERPRISE FUNDS</u>						
WATER/SEWER	1,400,094	1,371,524	4,664,999	12,403,000	10,861,325	6,206,674
LIBERTYVILLE SPORTS COMPLEX	-411,110	-106,177	-106,177	3,187,280	3,187,280	-106,177
TOTAL ENTERPRISE	988,984	1,265,347	4,558,822	15,590,280	14,048,605	6,100,497
<u>CAPITAL PROJECTS FUNDS</u>						
CAPITAL IMPROVEMENT	1,262,470	1,508,874	1,678,949	685,000	1,411,075	952,874
ROAD IMPROVEMENT FUND	0	0	4,342,725	5,001,000	4,144,215	5,199,510
TAX INCREMENT FINANCING	778,696	550,158	1,320,363	2,801,950	1,989,000	2,133,313
IMPACT FEE FUND	0	0	0	0	0	0
PARK IMPROVEMENT FUND	373,304	506,465	540,905	109,350	186,390	463,865
PUBLIC BUILDINGS IMPROVEMENT FUND	54,692	154,966	183,841	55,000	34,740	204,101
TOTAL CAPITAL PROJECTS	2,469,162	2,720,463	8,066,783	8,652,300	7,765,420	8,953,663
<u>DEBT SERVICE FUND</u>						
GENERAL BOND & INTEREST	439,665	448,122	459,532	323,370	323,870	459,032
SALES TAX BOND FUND	104,506	104,080	103,650	73,500	73,500	103,650
TOTAL DEBT SERVICE	544,171	552,202	563,182	396,870	397,370	562,682
<u>PENSION FUNDS</u>						
POLICE PENSION FUND	21,735,878	22,561,581	23,166,251	1,975,000	1,784,360	23,356,891
FIREFIGHTER PENSION FUND	18,200,491	18,691,193	19,546,093	1,777,000	1,222,250	20,100,843
TOTAL PENSION FUNDS	39,936,369	41,252,774	42,712,344	3,752,000	3,006,610	43,457,734
<u>INTERNAL SERVICE FUNDS</u>						
FLEET SERVICES & REPLACEMENT FUND	600,707	1,015,199	1,273,569	1,619,545	1,323,580	1,569,534
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	344,454	481,811	588,226	501,320	502,600	586,946
TOTAL INTERNAL SERVICE FUNDS	945,161	1,497,010	1,861,795	2,120,865	1,826,180	2,156,480
TOTAL BALANCE ALL FUNDS	51,416,995	56,773,263	70,135,038	56,611,535	52,324,550	74,422,023

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
2013-14 EXPENDITURES BY FUND

FUND	SALARIES	BENEFITS	CONTRACTUAL	UTILITIES	COMMODITIES
<u>GENERAL</u>					
LEGISLATIVE BOARDS	53,100	4,080	3,000	-	26,950
ADMINISTRATION	657,670	292,910	266,180	9,000	83,260
LEGAL	-	-	402,100	-	-
PUBLIC BUILDINGS	-	-	6,880	2,400	2,700
COMMUNITY ORGANIZATIONS	-	-	37,000	-	153,250
COMMUNITY DEVELOPMENT	927,835	371,370	76,725	4,500	32,935
CENTRAL BUSINESS DIST PARKING	-	-	5,000	1,200	3,450
PUBLIC WORKS	1,425,300	699,350	221,820	111,550	609,715
POLICE	4,401,645	2,100,375	571,550	12,000	306,095
FIRE	3,829,450	1,778,965	409,285	44,000	399,375
EMERGENCY MANAGEMENT	-	-	-	1,200	1,100
PARKS & RECREATION	654,350	134,545	177,365	61,740	153,450
TOTAL GENERAL FUND	11,949,350	5,381,595	2,176,905	247,590	1,772,280
<u>SPECIAL REVENUE</u>					
MOTOR FUEL TAX	-	-	-	-	-
EMERGENCY TELEPHONE SYSTEM	10,150	2,225	145,740	22,000	1,400
COMMUTER PARKING	114,500	38,680	37,805	14,555	20,150
FIRE FUND	-	-	-	-	11,000
FOREIGN FIRE INSURANCE TAX	-	-	-	-	-
TIMBER CREEK SPECIAL SERVICE AREA	-	-	1,200	-	5,000
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	-	-	1,200	-	6,000
HOTEL/MOTEL TAX FUND	-	-	148,270	-	34,000
TOTAL SPECIAL REVENUE	124,650	40,905	334,215	36,555	77,550
<u>ENTERPRISE</u>					
WATER	782,460	232,435	88,560	56,200	2,557,315
SEWER	416,865	131,590	42,490	621,950	39,245
WASTE WATER TREATMENT	432,765	175,650	61,230	224,600	221,500
DEBT SERVICE	-	-	-	-	-
CAPITAL IMPROVEMENTS	-	-	-	-	203,600
LIBERTYVILLE SPORTS COMPLEX	881,380	226,175	208,445	162,000	233,505
TOTAL ENTERPRISE FUNDS	2,513,470	765,850	400,725	1,064,750	3,255,165
<u>CAPITAL PROJECT</u>					
CAPITAL IMPROVEMENT FUND	-	-	19,500	-	-
ROAD IMPROVEMENT FUND	-	-	-	-	-
TAX INCREMENT FINANCING	-	-	1,925,000	-	4,000
IMPACT FEE FUND	-	-	-	-	-
PARK IMPROVEMENT FUND	-	-	-	-	-
PUBLIC BUILDINGS IMPROVEMENT FUND	-	-	-	-	-
TOTAL CAPITAL PROJECT	-	-	1,944,500	-	4,000
<u>DEBT SERVICE</u>					
GENERAL BOND AND INTEREST	-	-	-	-	-
SALES TAX BOND FUND	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
<u>PENSION FUNDS</u>					
POLICE PENSION FUND	-	-	1,784,360	-	-
FIREFIGHTERS PENSION FUND	-	-	1,222,250	-	-
TOTAL PENSION FUNDS	-	-	3,006,610	-	-
<u>INTERNAL SERVICE FUNDS</u>					
FLEET SERVICES & REPLACEMENT FUND	245,090	109,010	55,675	-	402,785
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	113,005	24,855	43,720	24,900	120,700
TOTAL INTERNAL SERVICE FUNDS	358,095	133,865	99,395	24,900	523,485
TOTAL ALL FUNDS	14,945,565	6,322,215	7,962,350	1,373,795	5,632,480

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 2013-14 EXPENDITURES BY FUND (Cont.)

FUND	CAPITAL	REPAIRS & MAINT	TRANSFERS	DEBT	TOTAL
<u>GENERAL</u>					
LEGISLATIVE BOARDS	-	-	-	-	87,130
ADMINISTRATION	-	11,800	-	-	1,320,820
LEGAL	-	-	-	-	402,100
PUBLIC BUILDINGS	-	43,750	25,000	-	80,730
COMMUNITY ORGANIZATIONS	-	-	-	-	190,250
COMMUNITY DEVELOPMENT	-	11,180	-	-	1,424,545
CENTRAL BUSINESS DIST PARKING	-	23,440	-	-	33,090
PUBLIC WORKS	3,200	611,425	5,000	-	3,687,360
POLICE	22,200	227,990	5,000	-	7,646,855
FIRE	5,000	251,520	15,000	-	6,732,595
EMERGENCY MANAGEMENT	1,000	5,100	-	-	8,400
PARKS & RECREATION	5,000	86,700	535,345	-	1,808,495
TOTAL GENERAL FUND	36,400	1,272,905	585,345	-	23,422,370
<u>SPECIAL REVENUE</u>					
MOTOR FUEL TAX	656,700	93,000	-	-	749,700
EMERGENCY TELEPHONE SYSTEM	97,500	55,750	-	-	334,765
COMMUTER PARKING	13,000	103,170	-	-	341,860
FIRE FUND	-	2,000	-	-	13,000
FOREIGN FIRE INSURANCE TAX	87,800	-	-	-	87,800
TIMBER CREEK SPECIAL SERVICE AREA	-	15,130	-	-	21,330
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	-	15,970	-	-	23,170
HOTEL/MOTEL TAX FUND	-	104,100	-	-	286,370
TOTAL SPECIAL REVENUE	855,000	389,120	-	-	1,857,995
<u>ENTERPRISE</u>					
WATER	2,000	134,150	35,000	-	3,888,120
SEWER	2,000	83,870	35,000	-	1,373,010
WASTE WATER TREATMENT	-	105,750	20,000	-	1,241,495
DEBT SERVICE	-	-	-	1,153,005	1,153,005
CAPITAL IMPROVEMENTS	3,002,095	-	-	-	3,205,695
LIBERTYVILLE SPORTS COMPLEX	170,000	253,675	12,000	1,040,100	3,187,280
TOTAL ENTERPRISE FUNDS	3,176,095	577,445	102,000	2,193,105	14,048,605
<u>CAPITAL PROJECT</u>					
CAPITAL IMPROVEMENT FUND	1,391,575	-	-	-	1,411,075
ROAD IMPROVEMENT FUND	4,144,215	-	-	-	4,144,215
TAX INCREMENT FINANCING	60,000	-	-	-	1,989,000
IMPACT FEE FUND	-	-	-	-	-
PARK IMPROVEMENT FUND	113,500	-	72,890	-	186,390
PUBLIC BUILDINGS IMPROVEMENT FUND	34,740	-	-	-	34,740
TOTAL CAPITAL PROJECT	5,744,030	-	72,890	-	7,765,420
<u>DEBT SERVICE</u>					
GENERAL BOND AND INTEREST	-	-	-	323,870	323,870
SALES TAX BOND FUND	-	-	-	73,500	73,500
TOTAL DEBT SERVICE	-	-	-	397,370	397,370
<u>PENSION FUNDS</u>					
POLICE PENSION FUND	-	-	-	-	1,784,360
FIREFIGHTERS PENSION FUND	-	-	-	-	1,222,250
TOTAL PENSION FUNDS	-	-	-	-	3,006,610
<u>INTERNAL SERVICE FUNDS</u>					
FLEET SERVICES & REPLACEMENT FUND	306,000	7,350	-	197,670	1,323,580
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	169,420	6,000	-	-	502,600
TOTAL INTERNAL SERVICE FUNDS	475,420	13,350	-	197,670	1,826,180
TOTAL ALL FUNDS	10,286,945	2,252,820	760,235	2,788,145	52,324,550

VILLAGE OF LIBERTYVILLE
REVENUES

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Estimate 2012-13	Budget 2013-14
Sales Tax	\$5,800,188	\$5,833,015	\$5,850,000	\$6,071,000	\$6,190,000
Property Tax	\$5,764,513	\$5,983,136	\$6,103,840	\$6,167,405	\$6,446,870
Interest & FMV Change	\$2,533,753	\$1,339,432	\$795,750	\$1,899,345	\$802,250
Income Tax	\$1,664,499	\$1,736,560	\$1,608,900	\$1,828,000	\$1,935,000
Building Permits/Fees	\$607,782	\$666,370	\$625,000	\$750,000	\$715,000
Electric & Gas Utility Tax	\$2,311,379	\$2,038,055	\$1,656,000	\$1,728,000	\$1,400,000
Vehicle Licenses	\$402,355	\$399,808	\$410,000	\$410,000	\$410,000
Fines	\$426,114	\$600,490	\$404,500	\$600,755	\$487,500
IL Use Tax	\$284,147	\$310,220	\$320,970	\$310,000	\$329,100
Motor Fuel Tax	\$624,924	\$599,474	\$505,000	\$585,075	\$567,475
Foreign Fire Tax	\$49,129	\$40,922	\$41,000	\$91,300	\$50,000
Replacement Tax	\$112,470	\$102,960	\$101,600	\$93,000	\$95,000
Leased Car Tax	\$67,753	\$72,015	\$72,000	\$71,500	\$72,000
Business Licenses	\$99,115	\$96,025	\$91,000	\$93,000	\$94,000
Fire Protection Dist	\$2,386,048	\$2,452,105	\$2,492,000	\$2,498,210	\$2,573,150
Birth & Death Cert	\$194,736	\$205,375	\$200,000	\$250,000	\$270,000
Zoning Fees	\$74,078	\$33,330	\$25,000	\$50,000	\$25,000
Engineering Fees	\$63,098	\$178,255	\$100,000	\$80,000	\$75,000
Recreation Fees	\$813,202	\$791,830	\$800,700	\$713,310	\$730,300
Riverside Golf Fees	\$45,363	\$43,620	\$54,300	\$67,385	\$20,000
Swimming Fees	\$315,655	\$364,975	\$373,000	\$377,320	\$387,000
Sports Complex Revenues	\$2,315,181	\$2,653,830	\$2,532,117	\$2,615,095	\$2,656,935
Alarm Fees	\$157,982	\$206,710	\$185,000	\$183,130	\$172,130
Street/Signal Maint Fees	\$39,646	\$40,620	\$79,075	\$79,075	\$81,315
Legal Fee Reimbursement	\$20,977	\$62,350	\$10,000	\$5,000	\$5,000
Parking Fees	\$330,150	\$339,521	\$341,000	\$335,000	\$335,000
CATV Fees	\$338,977	\$363,890	\$361,000	\$378,000	\$380,000
Infrastructure Maint Fees	\$1,513,364	\$1,682,306	\$1,600,000	\$1,690,650	\$1,604,000
Charges For Services	\$134,092	\$108,035	\$114,000	\$135,000	\$118,000
Water Sales	\$4,099,623	\$4,371,774	\$4,922,000	\$4,857,700	\$4,897,000
Sewer Charges	\$2,648,667	\$2,855,758	\$3,013,940	\$3,090,280	\$3,125,000
Water/Sewer Connect Fee	\$124,218	\$120,500	\$30,000	\$133,000	\$60,000
Ambulance Fees	\$471,578	\$573,760	\$540,000	\$575,000	\$610,000
Fire Bureau Fees	\$79,871	\$72,700	\$50,000	\$75,000	\$55,000
Park Impact Fees	\$87,661	\$240,130	\$110,000	\$150,000	\$99,350
Parking Impact Fees	\$0	\$0	\$0	\$0	\$0
TIF Receipts	\$2,456,567	\$2,648,512	\$2,650,000	\$2,772,100	\$2,800,000
Grants	\$119,654	\$172,770	\$512,050	\$549,605	\$5,000
9-1-1 Telephone Surcharge	\$310,064	\$331,308	\$295,000	\$399,650	\$335,000
Employee Pension Contributions	\$592,927	\$645,369	\$652,000	\$661,500	\$662,000
Employer Pension Contributions	\$2,213,959	\$2,219,813	\$2,227,200	\$2,231,885	\$2,320,000
IRMA Insurance Surplus	\$265,988	\$134,895	\$100,000	\$144,050	\$140,000
Transfers	\$632,315	\$701,920	\$490,600	\$461,165	\$658,845
Internal Service Fund User Fee	\$1,444,470	\$1,368,460	\$1,671,780	\$1,671,700	\$1,658,445
Bond Proceeds	\$537,828	\$0	\$0	\$9,274,645	\$9,300,000
Special Service Area Taxes	\$44,128	\$43,434	\$43,920	\$43,955	\$46,750
Hotel/Motel Tax	\$231,977	\$248,013	\$240,000	\$275,000	\$280,000
Miscellaneous	\$1,066,035	\$974,971	\$638,060	\$681,670	\$532,120
TOTALS	\$46,918,200	\$47,069,321	\$46,039,302	\$58,203,460	\$56,611,535

VILLAGE OF LIBERTYVILLE 2013-2014 MAJOR REVENUE SOURCES

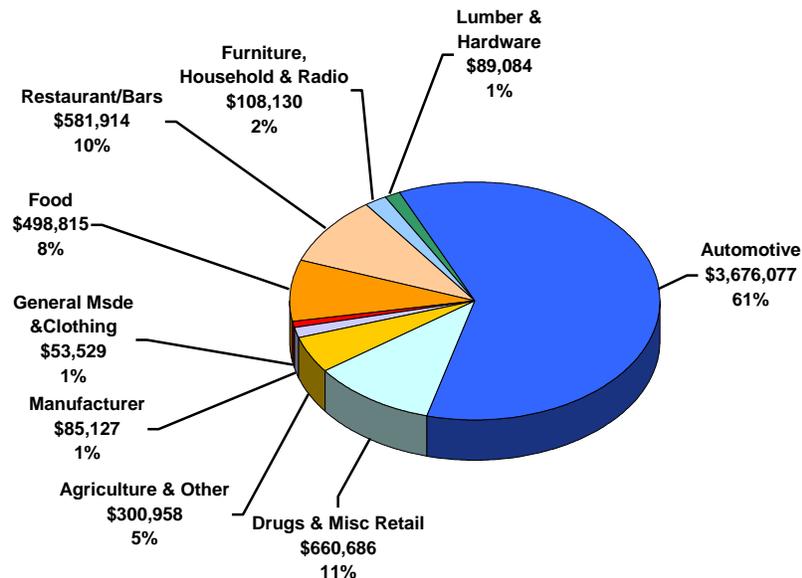
1. Sales Tax
2. Property Tax
3. Sports Complex Revenue
4. Water Sales
5. Fire Protection District
6. Sewer Charges
7. State Income Tax
8. TIF (Tax Increment Financing) Receipts
9. Gas and Utility Taxes
10. Building Permits and Fees

1. Sales Tax

2013-2014 Budget \$6,190,000

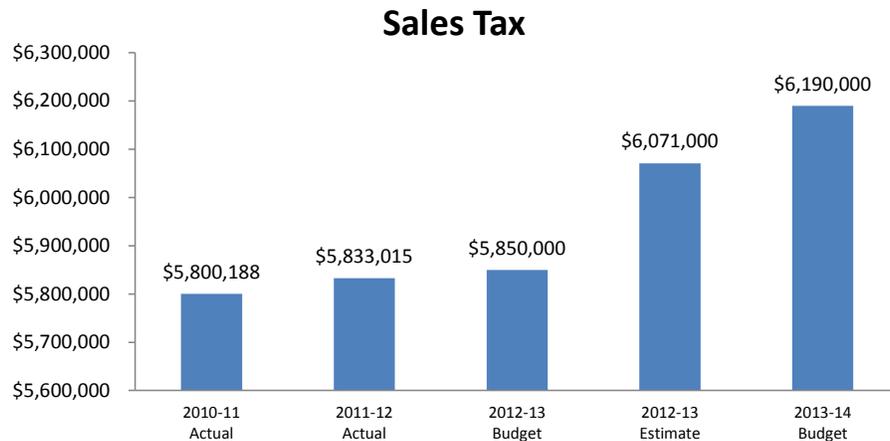
Sales tax is a major revenue source for the Village of Libertyville and for the 2013-14 fiscal year accounts for 10.9% of total revenues.

The State of Illinois collects and distributes to the Village 1% of the 7% Retailers Occupation Tax imposed on the sale of tangible personal property. The State tracks this information on a calendar year basis. A chart showing the sales tax by category for calendar year 2012 is shown below.



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

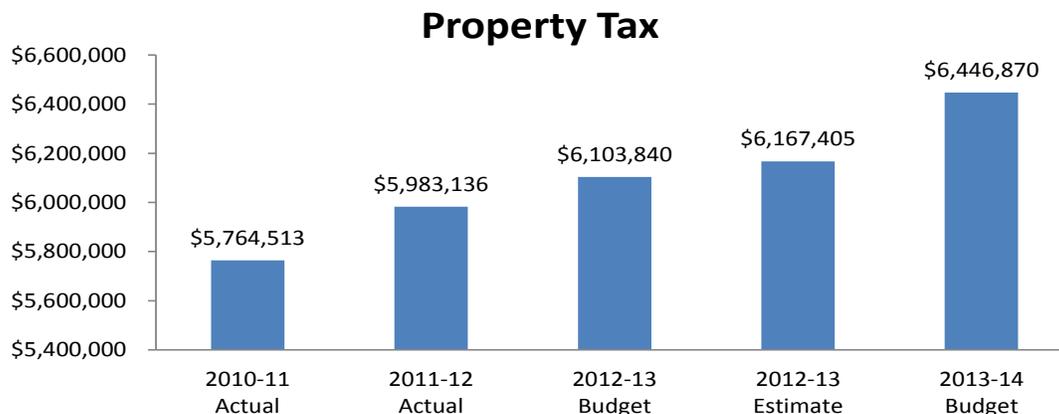
debt service on several bond issues. These bond issues matured during the 2008-09 fiscal year. The Village is projecting sales taxes to increase from \$5,850,000 to \$6,190,000 for the 2013-14 fiscal year.



2. Property Tax Revenue

2013-2014 Budget \$6,446,870

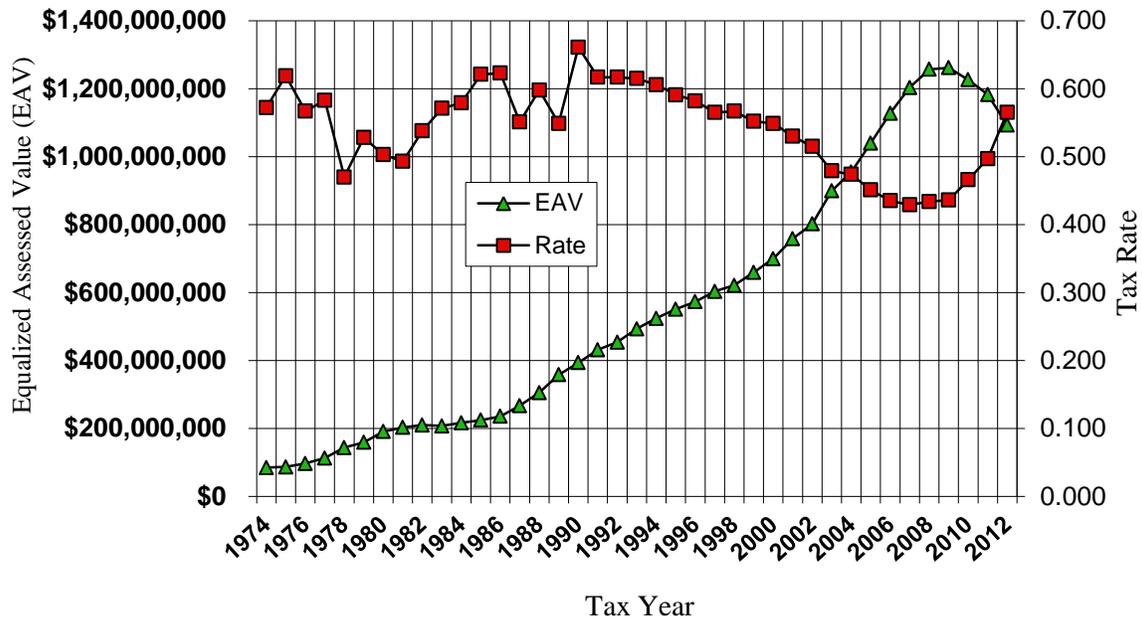
Property taxes account for 11.4% of all revenues for the Village of Libertyville. Since the Village is not a home-rule municipality, property tax increases are limited by a property tax cap which amounts to the lower of 5% or the increase in the consumer price index for the previous year. For fiscal year 2013-14, property tax revenue is projected to increase 5.6%. This is slightly more than the 3% CPI increase and is due to new construction activity within the Village that the Village is allowed to capture under the tax cap.



The Village is required to file a Tax Levy Ordinance by the last Tuesday in December of each year. The County Clerk of Lake County then determines the property tax rate which is imposed upon all property located within the Village. This rate is imposed equally upon all taxable properties based on the equalized assessed valuation (EAV) of each property. The following

chart shows the Village's EAV and tax rate history. Due to the decline in the housing industry, the EAV has declined the past three years causing the tax rate to increase.

Property Tax Rate vs. EAV



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

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

3. Sports Complex Revenue 2013-2014 Budget \$2,656,935

Revenues from the Libertyville Sports Complex account for 4.7% of total Village wide revenues. These revenues are accounted for in an Enterprise Fund since the intention is for the Sports Complex to generate sufficient revenues to support its operation. The complex was opened in August 2001 and includes an indoor sports complex, a golf learning center and a family entertainment center. Due to reduced revenues at the family entertainment center the Village has closed this facility in 2009; however, in June 2012, the family entertainment center property was leased to a business which re-opened the facility as a miniature golf course. The Village continues to look at privatizing the golf learning center operations until the real estate market improves and the property can be sold. The existing debt was refunded in order to reduce annual debt costs.

4. Water Sales

2013-2014 Budget \$4,897,000

Water revenues are based on the number of gallons used by homes and businesses located in the Village. Water rates are developed to recover the cost of purchasing water from the Central Lake County Joint Action Water Agency along with the costs of maintaining water lines within the Village limits. Water sales can fluctuate due to the amount of rain received during the summer season. For the 2013-14 budget a .5% decrease is projected for water revenues. Water revenues are monitored to ensure that they are sufficient to cover operating expenses and to provide for future capital replacements. Water rates were increased in May 2013 to provide funding for the bonds that will be issued to fund major capital improvements and an additional 3% to cover operating and capital costs.

5. Fire Protection District

2013-2014 Budget \$2,573,150

The Village provides fire and paramedic services to the Libertyville Fire Protection District (LFPD). In previous years, the contract with the district included a 5% increase per year. During the 2006-07 fiscal year, a new contract was signed and future increases are based on a formula that includes a component of the consumer price index. The district also agreed to allow the Village to bill district residents for ambulance calls. Based on this contract, revenues from the Fire Protection District will increase for the 2013-14 fiscal year by 3.3%.

6. Sewer Charges

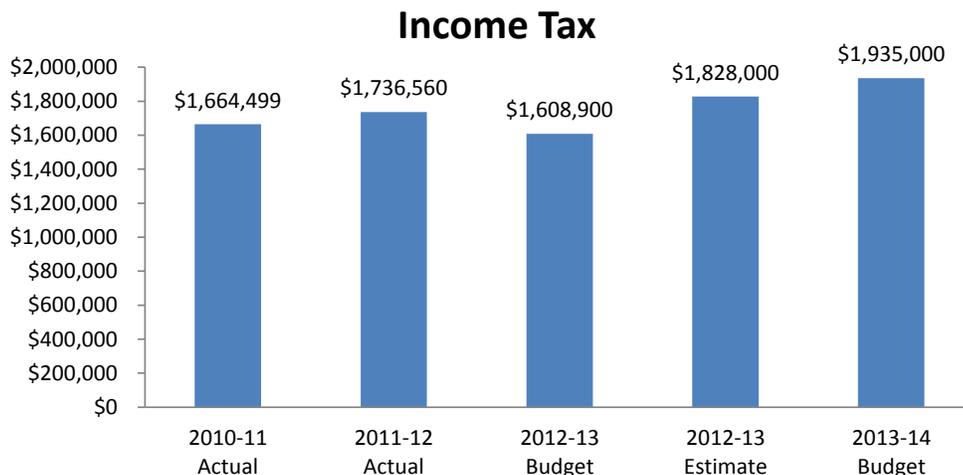
2013-2014 Budget \$3,125,000

Revenues for sewer charges are projected to increase 3.3% over the 2012-13 budget. Sewer charges are billed based on the amount of water used. The charges cover both sewer line maintenance and the treatment of sewage. A discount is provided in the summer months for single family homes due to the increased usage that does not enter the sanitary sewer system. Sewer rates were increased 3% on May 1st and include the \$0.37/1000 gallon charge to cover the contract from Lake County for the sewage that is attributable to County's sewer lines.

7. State Income Tax

2013-2014 Budget \$1,935,000

The Village receives 1/10 of the net tax receipts collected by the State. The distribution of income tax is based upon population. All of this revenue is deposited into the Village's General Fund. The estimate for the 2013-2014 budget is based on projections provided by the Illinois Municipal League. This revenue source is tied to the economy and as the economy expands and contracts, State Income Tax follows this trend. Due to the State's fiscal problems, there has been discussion on reducing the amount of State Income Tax that is distributed to local government. Currently the State is 3 -4 months in arrears in paying this revenue to the Village.



8. TIF (Tax Increment Financing) Receipts

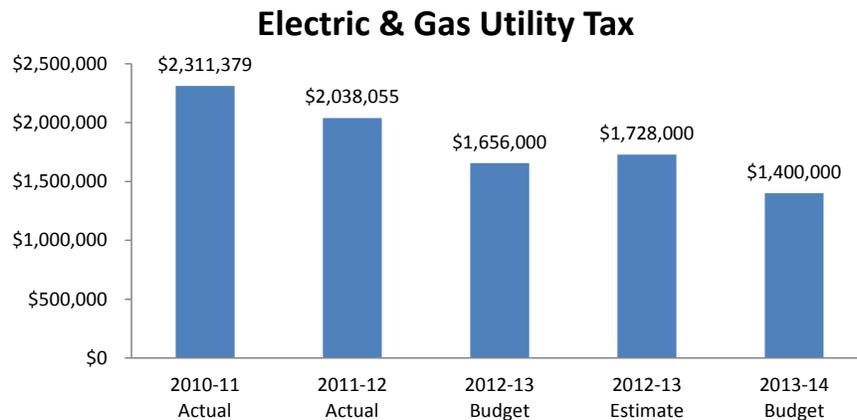
2013-2014 Budget \$2,800,000

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

9. Gas and Electric Utility Tax

2013-2014 Budget \$1,400,000

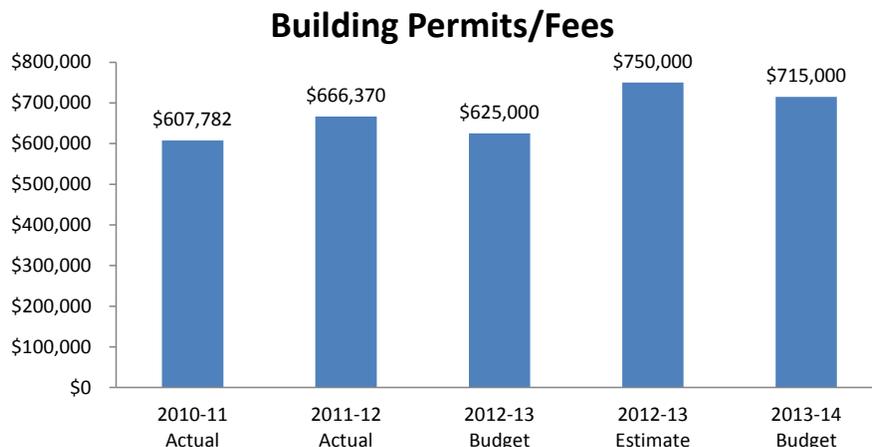
Due to revenue decreases in Sales and other taxes, the Village Board approved new taxes on gas and electric. These taxes became effective on January 1, 2010; however, the ordinance included a sunset clause in which the taxes expire on April 30 of every year unless the board takes action to renew them.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



10. Building Permits & Fees Receipts

2013-2014 Budget \$715,000

Revenues from Building Permits and Plan Review fees are projected to increase 14.4% due to increased single family building activity within the Village. The Commercial/Industrial sector has remaining land available for development and there has also been increased activity within this sector. The following chart shows the history of building permit revenue. Any future spikes in this revenue due to commercial/industrial construction should be looked at as one time revenue.

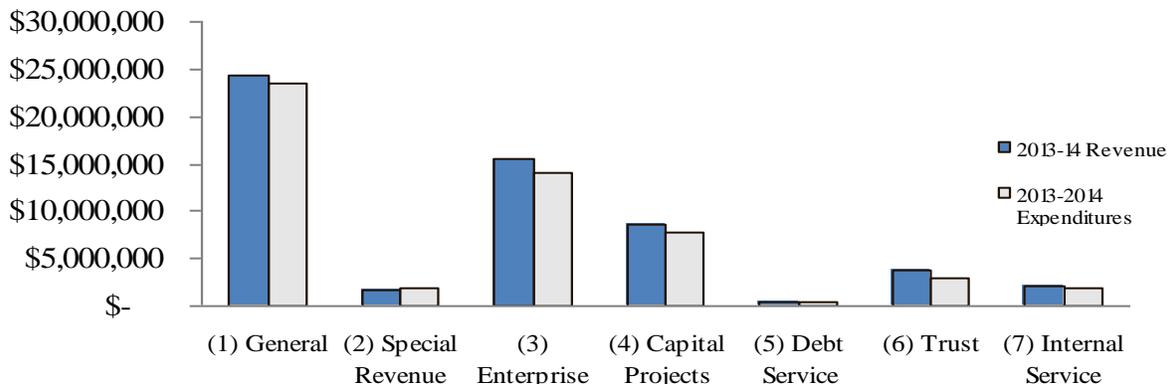


Budget Summary - All Funds

Fund	2013-14		2013-2014	
	Revenue	% of Total	Expenditures	% of Total
GENERAL FUND (1)	\$ 24,439,995	43.17%	\$ 23,422,370	44.76%
MOTOR FUEL TAX FUND (2)	\$ 568,175	1.00%	\$ 749,700	1.43%
EMERGENCY TELEPHONE SYSTEM (2)	\$ 335,000	0.59%	\$ 334,765	0.64%
COMMUTER PARKING FUND (2)	\$ 327,000	0.58%	\$ 341,860	0.65%
FIRE FUND (2)	\$ 4,000	0.01%	\$ 13,000	0.02%
FOREIGN FIRE INSURANCE TAX FUND (2)	\$ 50,000	0.09%	\$ 87,800	0.17%
TIMBER CREEK SPECIAL SERVICE AREA (2)	\$ 22,720	0.04%	\$ 21,330	0.04%
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA (:	\$ 24,030	0.04%	\$ 23,170	0.04%
HOTEL/MOTEL TAX FUND (2)	\$ 328,300	0.58%	\$ 286,370	0.55%
WATER & SEWER (3)	\$ 12,403,000	21.91%	\$ 10,861,325	20.76%
LIBERTYVILLE SPORTS COMPLEX (3)	\$ 3,187,280	5.63%	\$ 3,187,280	6.09%
CAPITAL IMPROVEMENT (4)	\$ 685,000	1.21%	\$ 1,411,075	2.70%
ROAD IMPROVEMENT (4)	\$ 5,001,000	8.83%	\$ 4,144,215	7.92%
TAX INCREMENT FINANCING (4)	\$ 2,801,950	4.95%	\$ 1,989,000	3.80%
IMPACT FEE FUND (4)	\$ -	0.00%	\$ -	0.00%
PARK IMPROVEMENT FUND (4)	\$ 109,350	0.19%	\$ 186,390	0.36%
PUBLIC BUILDINGS IMPROVEMENT FUND (4)	\$ 55,000	0.10%	\$ 34,740	0.07%
GENERAL BOND & INTEREST (5)	\$ 323,370	0.57%	\$ 323,870	0.62%
SALES TAX BOND FUND (5)	\$ 73,500	0.13%	\$ 73,500	0.14%
POLICE PENSION FUND (6)	\$ 1,975,000	3.49%	\$ 1,784,360	3.41%
FIREFIGHTER PENSION FUND (6)	\$ 1,777,000	3.14%	\$ 1,222,250	2.34%
FLEET SERVICES & REPLACEMENT FUND (7)	\$ 1,619,545	2.86%	\$ 1,323,580	2.53%
TECHNOLOGY EQUIPMENT REPLACEMENT FUND (7)	\$ 501,320	0.89%	\$ 502,600	0.96%
Totals	\$ 56,611,535	100%	\$ 52,324,550	100.00%

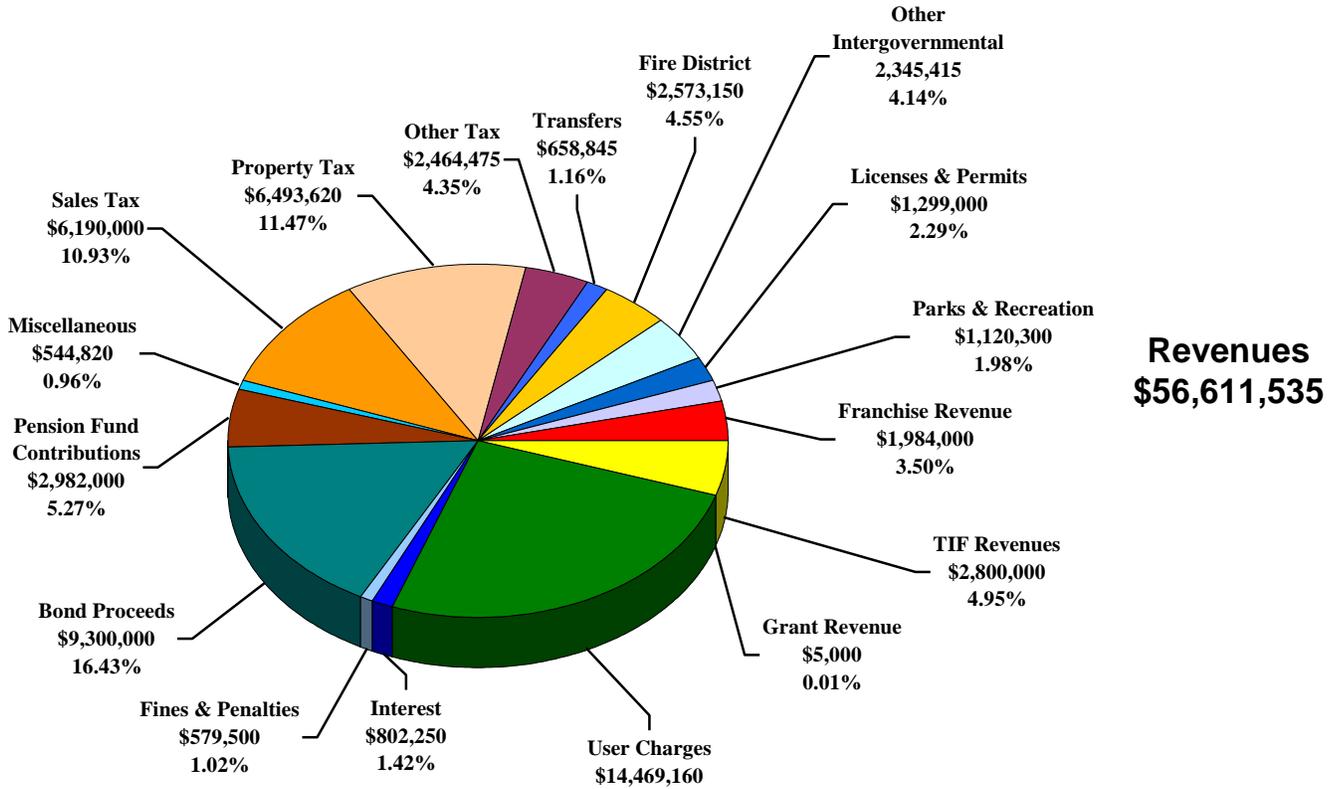
Budget Summary - Fund Types

Fund Type	2013-14		2013-2014	
	Revenue	% of Total	Expenditures	% of Total
(1) General	\$ 24,439,995	43.17%	\$ 23,422,370	44.76%
(2) Special Revenue	\$ 1,659,225	2.93%	\$ 1,857,995	3.55%
(3) Enterprise	\$ 15,590,280	27.54%	\$ 14,048,605	26.85%
(4) Capital Projects	\$ 8,652,300	15.28%	\$ 7,765,420	14.84%
(5) Debt Service	\$ 396,870	0.70%	\$ 397,370	0.76%
(6) Trust	\$ 3,752,000	6.63%	\$ 3,006,610	5.75%
(7) Internal Service	\$ 2,120,865	3.75%	\$ 1,826,180	3.49%
Totals	\$ 56,611,535	100%	\$ 52,324,550	100%

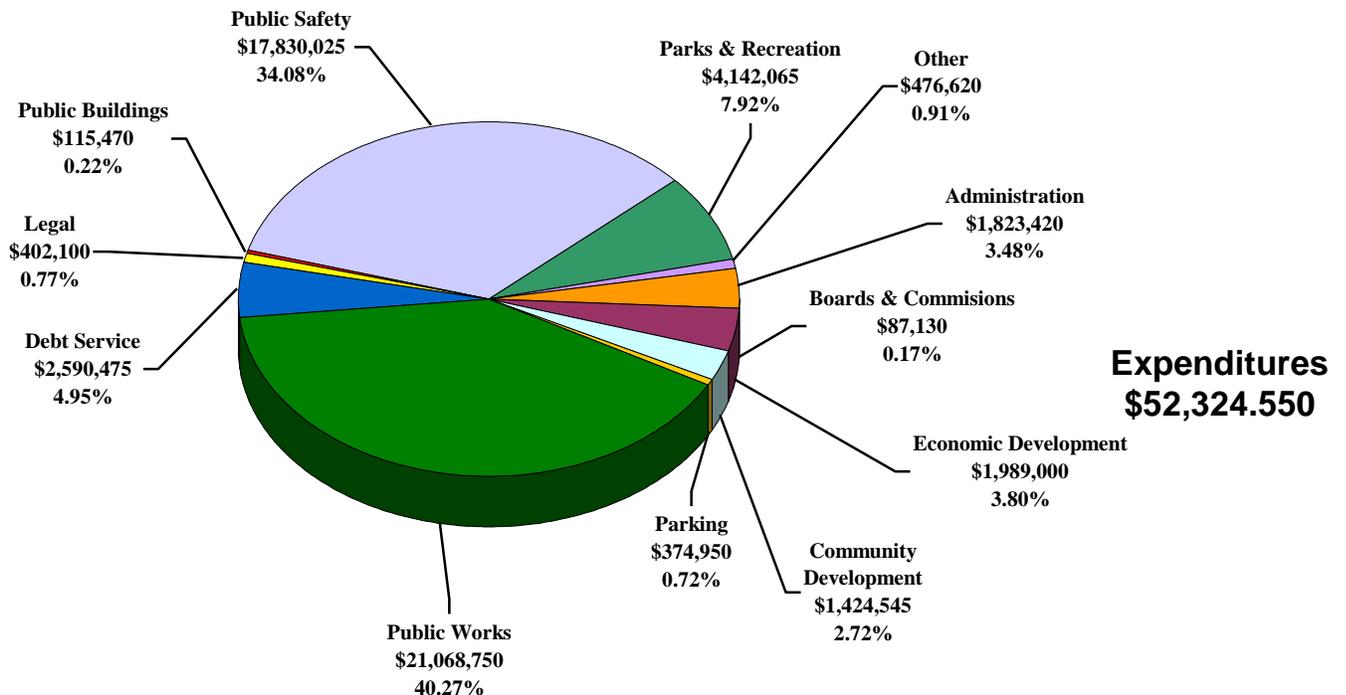


ALL TOTAL FUNDS

2013-2014 Budgeted Revenues

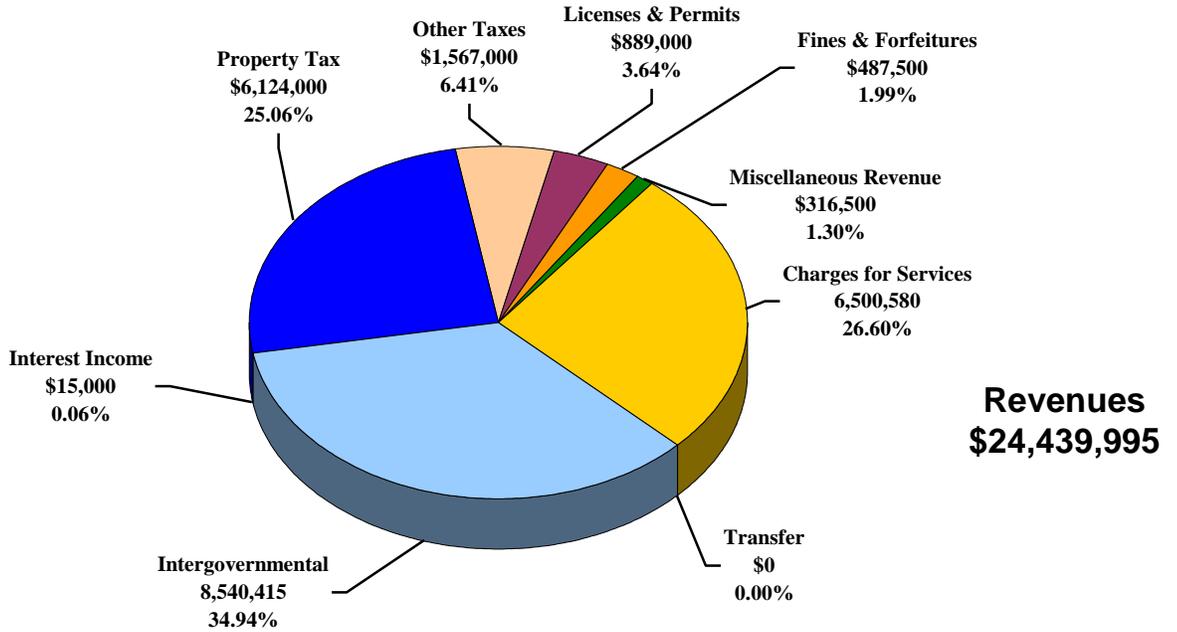


2013-14 Budgeted Expenditures

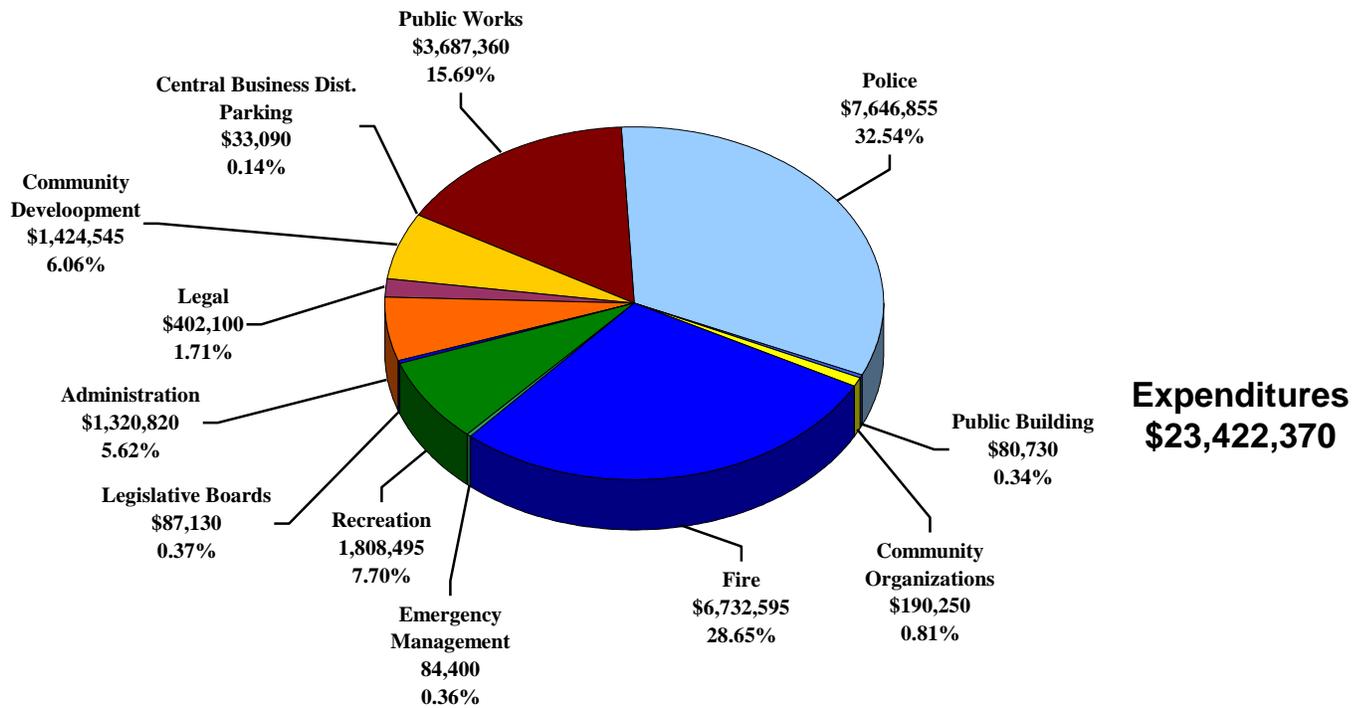


GENERAL FUND

2013-2014 Budgeted Revenues



2013 -2014 Budgeted Expenditures



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

	Governmental Funds			Enterprise Funds		
	Actual 2012-2013	Estimated 2012-2013	Budget 2013-14	Actual 2012-2013	Estimated 2012-2013	Budget 2013-14
Revenues						
Sales Tax	\$ 5,833,015	\$ 6,071,000	\$ 6,190,000	\$ -	\$ -	\$ -
Property Tax	\$ 6,026,570	\$ 6,211,360	\$ 6,493,620	\$ -	\$ -	\$ -
Other Tax	\$ 3,101,439	\$ 2,843,875	\$ 2,464,475	\$ -	\$ -	\$ -
Fire District	\$ 2,452,105	\$ 2,498,210	\$ 2,573,150	\$ -	\$ -	\$ -
Other Intergovernmental	\$ 2,087,400	\$ 2,217,075	\$ 2,345,415	\$ -	\$ -	\$ -
Licenses & Permits	\$ 1,268,233	\$ 1,378,000	\$ 1,299,000	\$ -	\$ -	\$ -
Fines & Penalties	\$ 600,490	\$ 600,755	\$ 487,500	\$ 38,730	\$ 67,000	\$ 67,000
Park & Recreation	\$ 1,185,975	\$ 1,142,205	\$ 1,120,300	\$ -	\$ -	\$ -
Franchise Revenue	\$ 1,760,198	\$ 1,781,000	\$ 1,712,000	\$ -	\$ -	\$ -
TIF Revenues	\$ 2,650,646	\$ 2,772,100	\$ 2,800,000	\$ -	\$ -	\$ -
Grant Revenue	\$ 265,686	\$ 569,805	\$ 5,000	\$ -	\$ -	\$ -
User Charges	\$ 2,476,817	\$ 2,244,685	\$ 2,138,780	\$ 9,963,132	\$ 10,740,225	\$ 10,671,935
Interest	\$ 6,217	\$ 25,810	\$ 26,150	\$ 1,923	\$ 3,850	\$ 3,000
Bond Proceeds	\$ -	\$ 5,050,275	\$ 5,000,000	\$ -	\$ 4,224,370	\$ 4,300,000
Pension Fund Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 131,920	\$ 129,190	\$ 128,500	\$ 570,000	\$ 331,975	\$ 530,345
Miscellaneous	\$ 517,261	\$ 314,530	\$ 364,500	\$ 56,458	\$ 55,050	\$ 18,000
Total Revenues	\$ 30,363,972	\$ 35,849,875	\$ 35,148,390	\$ 10,630,243	\$ 15,422,470	\$ 15,590,280
Expenditures:						
Administration	\$ 1,166,614	\$ 1,155,255	\$ 1,320,820	\$ -	\$ -	\$ -
Boards & Commissions	\$ 98,455	\$ 88,920	\$ 87,130	\$ -	\$ -	\$ -
Legal	\$ 495,200	\$ 546,100	\$ 402,100	\$ -	\$ -	\$ -
Public Buildings	\$ 131,098	\$ 214,325	\$ 115,470	\$ -	\$ -	\$ -
Economic Development	\$ 2,879,665	\$ 2,003,845	\$ 1,989,000	\$ -	\$ -	\$ -
Community Development	\$ 1,311,039	\$ 1,321,600	\$ 1,424,545	\$ -	\$ -	\$ -
Parking	\$ 326,144	\$ 329,070	\$ 374,950	\$ -	\$ -	\$ -
Public Works	\$ 4,288,472	\$ 5,133,030	\$ 10,036,850	\$ 7,272,224	\$ 8,226,575	\$ 9,708,320
Public Safety	\$ 13,761,556	\$ 14,306,780	\$ 14,823,415	\$ -	\$ -	\$ -
Parks & Recreation	\$ 2,054,915	\$ 1,774,175	\$ 1,994,885	\$ 2,037,316	\$ 2,023,855	\$ 2,147,180
Debt Service	\$ 288,949	\$ 321,800	\$ 397,370	\$ 1,044,340	\$ 1,878,565	\$ 2,193,105
Other	\$ 350,214	\$ 411,030	\$ 476,620	\$ -	\$ -	\$ -
Total Expenditures	\$ 27,152,321	\$ 27,605,930	\$ 33,443,155	\$ 10,353,880	\$ 12,128,995	\$ 14,048,605
Net increase (Decrease) in Fund Balance	\$ 3,211,651	\$ 8,243,945	\$ 1,705,235	\$ 276,363	\$ 3,293,475	\$ 1,541,675
Fund Balance- May 1	\$ 9,546,481	\$ 12,758,132	\$ 21,002,077	\$ 988,984	\$ 1,265,347	\$ 4,558,822
Fund Balance-April 30	\$ 12,758,132	\$ 21,002,077	\$ 22,707,312	\$ 1,265,347	\$ 4,558,822	\$ 6,100,497

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

Internal Service Funds			Fiduciary Funds			Total All Funds		
Actual 2012-2013	Estimated 2012-2013	Budget 2013-14	Actual 2012-2013	Estimated 2012-2013	Budget 2013-14	Actual 2012-2013	Estimated 2012-2013	Budget 2013-14
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,833,015	\$ 6,071,000	\$ 6,190,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,026,570	\$ 6,211,360	\$ 6,493,620
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,101,439	\$ 2,843,875	\$ 2,464,475
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,452,105	\$ 2,498,210	\$ 2,573,150
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,087,400	\$ 2,217,075	\$ 2,345,415
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,268,233	\$ 1,378,000	\$ 1,299,000
\$ 23,641	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 662,861	\$ 692,755	\$ 579,500
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,185,975	\$ 1,142,205	\$ 1,120,300
\$ 285,998	\$ 287,650	\$ 272,000	\$ -	\$ -	\$ -	\$ 2,046,196	\$ 2,068,650	\$ 1,984,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,650,646	\$ 2,772,100	\$ 2,800,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265,686	\$ 569,805	\$ 5,000
\$ 1,368,460	\$ 1,671,700	\$ 1,658,445	\$ -	\$ -	\$ -	\$ 13,808,409	\$ 14,656,610	\$ 14,469,160
\$ 845	\$ 3,100	\$ 3,100	\$ 1,330,447	\$ 1,866,585	\$ 770,000	\$ 1,339,432	\$ 1,899,345	\$ 802,250
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,274,645	\$ 9,300,000
\$ -	\$ -	\$ -	\$ 2,865,182	\$ 2,893,385	\$ 2,982,000	\$ 2,865,182	\$ 2,893,385	\$ 2,982,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 701,920	\$ 461,165	\$ 658,845
\$ 200,533	\$ 183,695	\$ 162,320	\$ -	\$ -	\$ -	\$ 774,252	\$ 553,275	\$ 544,820
<u>\$ 1,879,477</u>	<u>\$ 2,171,145</u>	<u>\$ 2,120,865</u>	<u>\$ 4,195,629</u>	<u>\$ 4,759,970</u>	<u>\$ 3,752,000</u>	<u>\$ 47,069,321</u>	<u>\$ 58,203,460</u>	<u>\$ 56,611,535</u>
\$ 398,275	\$ 407,780	\$ 502,600	\$ -	\$ -	\$ -	\$ 1,564,889	\$ 1,563,035	\$ 1,823,420
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,455	\$ 88,920	\$ 87,130
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 495,200	\$ 546,100	\$ 402,100
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,098	\$ 214,325	\$ 115,470
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,879,665	\$ 2,003,845	\$ 1,989,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,311,039	\$ 1,321,600	\$ 1,424,545
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326,144	\$ 329,070	\$ 374,950
\$ 929,353	\$ 1,398,580	\$ 1,323,580	\$ -	\$ -	\$ -	\$ 12,490,049	\$ 14,758,185	\$ 21,068,750
\$ -	\$ -	\$ -	\$ 2,879,224	\$ 3,300,400	\$ 3,006,610	\$ 16,640,780	\$ 17,607,180	\$ 17,830,025
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,092,231	\$ 3,798,030	\$ 4,142,065
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,333,289	\$ 2,200,365	\$ 2,590,475
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,214	\$ 411,030	\$ 476,620
<u>\$ 1,327,628</u>	<u>\$ 1,806,360</u>	<u>\$ 1,826,180</u>	<u>\$ 2,879,224</u>	<u>\$ 3,300,400</u>	<u>\$ 3,006,610</u>	<u>\$ 41,713,053</u>	<u>\$ 44,841,685</u>	<u>\$ 52,324,550</u>
\$ 551,849	\$ 364,785	\$ 294,685	\$ 1,316,405	\$ 1,459,570	\$ 745,390	\$ 5,356,268	\$ 13,361,775	\$ 4,286,985
\$ 945,161	\$ 1,497,010	\$ 1,861,795	\$ 39,936,369	\$ 41,252,774	\$ 42,712,344	\$ 51,416,995	\$ 56,773,263	\$ 70,135,038
<u>\$ 1,497,010</u>	<u>\$ 1,861,795</u>	<u>\$ 2,156,480</u>	<u>\$ 41,252,774</u>	<u>\$ 42,712,344</u>	<u>\$ 43,457,734</u>	<u>\$ 56,773,263</u>	<u>\$ 70,135,038</u>	<u>\$ 74,422,023</u>

Village of Libertyville
 Summary of Revenues and Expenditures
 Governmental Funds
 Fiscal Years Ending April 30, 2012-2014

	General Fund			Special Revenue Funds		
	Actual 2011-12	Estimated 2012-13	Budget 2013-14	Actual 2011-12	Estimated 2012-13	Budget 2013-14
Revenues						
Sales Tax	\$ 5,833,015	\$ 6,071,000	\$ 6,190,000			
Property Tax	\$ 5,763,325	\$ 5,942,665	\$ 6,124,000	\$ 43,434	\$ 43,955	\$ 46,750
Other Tax	\$ 2,213,030	\$ 1,892,500	\$ 1,567,000	\$ 888,409	\$ 951,375	\$ 897,475
Fire District	\$ 2,452,105	\$ 2,498,210	\$ 2,573,150			
Other Intergovernmental	\$ 2,087,400	\$ 2,217,075	\$ 2,345,415			
Licenses & Permits	\$ 868,425	\$ 968,000	\$ 889,000			
Fines & Penalties	\$ 600,490	\$ 600,755	\$ 487,500			
Park & Recreation	\$ 1,185,975	\$ 1,142,205	\$ 1,120,300			
Franchise Revenue	\$ 1,473,700	\$ 1,494,000	\$ 1,440,000			
TIF Revenues						
Grant Revenue	\$ 172,770	\$ 139,255	\$ 5,000			
User Charges	\$ 1,558,015	\$ 1,355,130	\$ 1,367,130	\$ 678,672	\$ 739,555	\$ 672,300
Interest	\$ 3,165	\$ 14,000	\$ 15,000	\$ 1,895	\$ 5,460	\$ 4,700
Bond Proceeds						
Pension Contributions						
Transfers	\$ -	\$ -	\$ -			
Miscellaneous	\$ 473,600	\$ 284,280	\$ 316,500	\$ 6,445	\$ 19,465	\$ 38,000
Total Revenues	\$ 24,685,015	\$ 24,619,075	\$ 24,439,995	\$ 1,618,855	\$ 1,759,810	\$ 1,659,225
Expenditures:						
Administration	\$ 1,166,614	\$ 1,155,255	\$ 1,320,820			
Boards & Commissions	\$ 98,455	\$ 88,920	\$ 87,130			
Legal	\$ 495,200	\$ 546,100	\$ 402,100			
Public Buildings	\$ 83,456	\$ 82,650	\$ 80,730			
Economic Development						
Community Development	\$ 1,311,039	\$ 1,321,600	\$ 1,424,545			
Parking	\$ 17,327	\$ 25,700	\$ 33,090	\$ 308,817	\$ 303,370	\$ 341,860
Public Works	\$ 3,181,521	\$ 3,527,775	\$ 3,687,360	\$ 641,481	\$ 100,345	\$ 794,200
Public Safety	\$ 13,421,104	\$ 13,910,630	\$ 14,387,850	\$ 340,452	\$ 396,150	\$ 435,565
Parks & Recreation	\$ 1,935,871	\$ 1,622,815	\$ 1,808,495			
Debt Service						
Other	\$ 185,440	\$ 185,420	\$ 190,250	\$ 164,774	\$ 225,510	\$ 286,370
Total Expenditures	\$ 21,896,027	\$ 22,466,865	\$ 23,422,370	\$ 1,455,524	\$ 1,025,375	\$ 1,857,995
Net increase (Decrease) in Fund Balance	\$ 2,788,988	\$ 2,152,210	\$ 1,017,625	\$ 163,331	\$ 734,435	\$ (198,770)
Fund Balance- May 1	\$ 4,221,384	\$ 7,010,372	\$ 9,162,582	\$ 2,311,764	\$ 2,475,095	\$ 3,209,530
Fund Balance-April 30	\$ 7,010,372	\$ 9,162,582	\$ 10,180,207	\$ 2,475,095	\$ 3,209,530	\$ 3,010,760

Village of Libertyville
 Summary of Revenues and Expenditures
 Governmental Funds
 Fiscal Years Ending April 30, 2012-2014

Debt Service Funds			Capital Project Funds			Total Governmental Funds		
Actual 2011-12	Estimated 2012-13	Budget 2013-14	Actual 2011-12	Estimated 2012-13	Budget 2013-14	Actual 2011-12	Estimated 2012-13	Budget 2013-14
\$ -	\$ -	\$ -				\$ 5,833,015	\$ 6,071,000	\$ 6,190,000
\$ 219,811	\$ 224,740	\$ 322,870				\$ 6,026,570	\$ 6,211,360	\$ 6,493,620
						\$ 3,101,439	\$ 2,843,875	\$ 2,464,475
						\$ 2,452,105	\$ 2,498,210	\$ 2,573,150
			\$ -	\$ -	\$ -	\$ 2,087,400	\$ 2,217,075	\$ 2,345,415
			\$ 399,808	\$ 410,000	\$ 410,000	\$ 1,268,233	\$ 1,378,000	\$ 1,299,000
						\$ 600,490	\$ 600,755	\$ 487,500
						\$ 1,185,975	\$ 1,142,205	\$ 1,120,300
			\$ 286,498	\$ 287,000	\$ 272,000	\$ 1,760,198	\$ 1,781,000	\$ 1,712,000
			\$ 2,650,646	\$ 2,772,100	\$ 2,800,000	\$ 2,650,646	\$ 2,772,100	\$ 2,800,000
			\$ 92,916	\$ 430,550	\$ -	\$ 265,686	\$ 569,805	\$ 5,000
			\$ 240,130	\$ 150,000	\$ 99,350	\$ 2,476,817	\$ 2,244,685	\$ 2,138,780
\$ 249	\$ 400	\$ 500	\$ 908	\$ 5,950	\$ 5,950	\$ 6,217	\$ 25,810	\$ 26,150
\$ -	\$ -	\$ -		\$ 5,050,275	\$ 5,000,000	\$ -	\$ 5,050,275	\$ 5,000,000
\$ -						\$ -	\$ -	\$ -
\$ 76,920	\$ 74,190	\$ 73,500	\$ 55,000	\$ 55,000	\$ 55,000	\$ 131,920	\$ 129,190	\$ 128,500
\$ -		\$ -	\$ 37,216	\$ 10,785	\$ 10,000	\$ 517,261	\$ 314,530	\$ 364,500
<u>\$ 296,980</u>	<u>\$ 299,330</u>	<u>\$ 396,870</u>	<u>\$ 3,763,122</u>	<u>\$ 9,171,660</u>	<u>\$ 8,652,300</u>	<u>\$ 30,363,972</u>	<u>\$ 35,849,875</u>	<u>\$ 35,148,390</u>
						\$ 1,166,614	\$ 1,155,255	\$ 1,320,820
						\$ 98,455	\$ 88,920	\$ 87,130
						\$ 495,200	\$ 546,100	\$ 402,100
			\$ 47,642	\$ 131,675	\$ 34,740	\$ 131,098	\$ 214,325	\$ 115,470
			\$ 2,879,665	\$ 2,003,845	\$ 1,989,000	\$ 2,879,665	\$ 2,003,845	\$ 1,989,000
						\$ 1,311,039	\$ 1,321,600	\$ 1,424,545
						\$ 326,144	\$ 329,070	\$ 374,950
			\$ 465,470	\$ 1,504,910	\$ 5,555,290	\$ 4,288,472	\$ 5,133,030	\$ 10,036,850
						\$ 13,761,556	\$ 14,306,780	\$ 14,823,415
			\$ 119,044	\$ 151,360	\$ 186,390	\$ 2,054,915	\$ 1,774,175	\$ 1,994,885
\$ 288,949	\$ 288,350	\$ 397,370	\$ -	\$ 33,450	\$ -	\$ 288,949	\$ 321,800	\$ 397,370
			\$ -	\$ 100	\$ -	\$ 350,214	\$ 411,030	\$ 476,620
<u>\$ 288,949</u>	<u>\$ 288,350</u>	<u>\$ 397,370</u>	<u>\$ 3,511,821</u>	<u>\$ 3,825,340</u>	<u>\$ 7,765,420</u>	<u>\$ 27,152,321</u>	<u>\$ 27,605,930</u>	<u>\$ 33,443,155</u>
\$ 8,031	\$ 10,980	\$ (500)	\$ 251,301	\$ 5,346,320	\$ 886,880	\$ 3,211,651	\$ 8,243,945	\$ 1,705,235
\$ 544,171	\$ 552,202	\$ 563,182	\$ 2,469,162	\$ 2,720,463	\$ 8,066,783	\$ 9,546,481	\$ 12,758,132	\$ 21,002,077
<u>\$ 552,202</u>	<u>\$ 563,182</u>	<u>\$ 562,682</u>	<u>\$ 2,720,463</u>	<u>\$ 8,066,783</u>	<u>\$ 8,953,663</u>	<u>\$ 12,758,132</u>	<u>\$ 21,002,077</u>	<u>\$ 22,707,312</u>

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

	Water and Sewer Fund			Sports Complex			Total Enterprise Funds		
	Actual 2011-2012	Estimated 2012-2013	Budget 2013-2014	Actual 2011-2012	Estimated 2012-2013	Budget 2013-2014	Actual 2011-2012	Estimated 2012-2013	Budget 2013-2014
Revenues									
Sales Tax							\$ -	\$ -	\$ -
Property Tax	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -
Other Tax							\$ -	\$ -	\$ -
Parking Fees							\$ -	\$ -	\$ -
Fire District							\$ -	\$ -	\$ -
Other Intergovernmental							\$ -	\$ -	\$ -
Licenses & Permits							\$ -	\$ -	\$ -
Fines & Penalties	\$ 38,730	\$ 67,000	\$ 67,000				\$ 38,730	\$ 67,000	\$ 67,000
Park & Recreation							\$ -	\$ -	\$ -
Franchise Revenue							\$ -	\$ -	\$ -
TIF Revenues							\$ -	\$ -	\$ -
Grant Revenue							\$ -	\$ -	\$ -
User Charges	\$ 7,309,302	\$ 8,013,980	\$ 8,015,000	\$ 2,653,830	\$ 2,726,245	\$ 2,656,935	\$ 9,963,132	\$ 10,740,225	\$ 10,671,935
Interest	\$ 1,923	\$ 3,850	\$ 3,000	\$ -	\$ -	\$ -	\$ 1,923	\$ 3,850	\$ 3,000
Bond Proceeds	\$ -	\$ 4,224,370	\$ 4,300,000				\$ -	\$ 4,224,370	\$ 4,300,000
Pension Contributions							\$ -	\$ -	\$ -
Transfers				\$ 570,000	\$ 331,975	\$ 530,345	\$ 570,000	\$ 331,975	\$ 530,345
Miscellaneous	\$ 56,458	\$ 55,050	\$ 18,000	\$ -	\$ -	\$ -	\$ 56,458	\$ 55,050	\$ 18,000
Total Revenues	\$ 7,406,413	\$ 12,364,250	\$ 12,403,000	\$ 3,223,830	\$ 3,058,220	\$ 3,187,280	\$ 10,630,243	\$ 15,422,470	\$ 15,590,280
Expenditures:									
Administration							\$ -	\$ -	\$ -
Boards & Commissions							\$ -	\$ -	\$ -
Legal							\$ -	\$ -	\$ -
Public Buildings							\$ -	\$ -	\$ -
Economic Development							\$ -	\$ -	\$ -
Community Development							\$ -	\$ -	\$ -
Parking							\$ -	\$ -	\$ -
Public Works	\$ 7,272,224	\$ 8,226,575	\$ 9,708,320				\$ 7,272,224	\$ 8,226,575	\$ 9,708,320
Public Safety							\$ -	\$ -	\$ -
Parks & Recreation				\$ 2,037,316	\$ 2,023,855	\$ 2,147,180	\$ 2,037,316	\$ 2,023,855	\$ 2,147,180
Debt Service	\$ 162,759	\$ 844,200	\$ 1,153,005	\$ 881,581	\$ 1,034,365	\$ 1,040,100	\$ 1,044,340	\$ 1,878,565	\$ 2,193,105
Other							\$ -	\$ -	\$ -
Total Expenditures	\$ 7,434,983	\$ 9,070,775	\$ 10,861,325	\$ 2,918,897	\$ 3,058,220	\$ 3,187,280	\$ 10,353,880	\$ 12,128,995	\$ 14,048,605
Net increase (Decrease) in Fund Balance	\$ (28,570)	\$ 3,293,475	\$ 1,541,675	\$ 304,933	\$ -	\$ -	\$ 276,363	\$ 3,293,475	\$ 1,541,675
Fund Balance- May 1	\$ 1,400,094	\$ 1,371,524	\$ 4,664,999	\$ (411,110)	\$ (106,177)	\$ (106,177)	\$ 988,984	\$ 1,265,347	\$ 4,558,822
Fund Balance-April 30	\$ 1,371,524	\$ 4,664,999	\$ 6,206,674	\$ (106,177)	\$ (106,177)	\$ (106,177)	\$ 1,265,347	\$ 4,558,822	\$ 6,100,497

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

	Fleet Service & Replacement Fund			Technology Equip & Replacement Fund			Total Internal Service Funds		
	Actual 2011-2012	Estimated 2012-2013	Budget 2013-2014	Actual 2011-2012	Estimated 2012-2013	Budget 2013-2014	Actual 2011-2012	Estimated 2012-2013	Budget 2013-2014
Revenues									
Sales Tax							\$ -	\$ -	\$ -
Property Tax							\$ -	\$ -	\$ -
Other Tax							\$ -	\$ -	\$ -
Parking Fees							\$ -	\$ -	\$ -
Fire District							\$ -	\$ -	\$ -
Other Intergovernmental							\$ -	\$ -	\$ -
Licenses & Permits							\$ -	\$ -	\$ -
Fines & Penalties	\$23,641	\$25,000	\$25,000				\$ 23,641	\$ 25,000	\$ 25,000
Park & Recreation							\$ -	\$ -	\$ -
Franchise Revenue				\$ 285,998	\$ 287,650	\$ 272,000	\$ 285,998	\$ 287,650	\$ 272,000
TIF Revenues							\$ -	\$ -	\$ -
Grant Revenue							\$ -	\$ -	\$ -
Charges for Services	\$1,266,460	\$1,569,700	\$1,556,445	\$ 102,000	\$ 102,000	\$ 102,000	\$ 1,368,460	\$ 1,671,700	\$ 1,658,445
Interest	\$625	\$2,600	\$2,600	\$ 220	\$ 500	\$ 500	\$ 845	\$ 3,100	\$ 3,100
Pension Contributions									
Transfers							\$ -	\$ -	\$ -
Miscellaneous	\$53,119	\$59,650	\$35,500	\$ 147,414	\$ 124,045	\$ 126,820	\$ 200,533	\$ 183,695	\$ 162,320
Total Revenues	\$1,343,845	\$1,656,950	\$1,619,545	\$ 535,632	\$ 514,195	\$ 501,320	\$ 1,879,477	\$ 2,171,145	\$ 2,120,865
Expenditures:									
Administration				\$ 398,275	\$ 407,780	\$ 502,600	\$ 398,275	\$ 407,780	\$ 502,600
Boards & Commissions							\$ -	\$ -	\$ -
Legal							\$ -	\$ -	\$ -
Public Buildings							\$ -	\$ -	\$ -
Economic Development							\$ -	\$ -	\$ -
Community Development							\$ -	\$ -	\$ -
Parking							\$ -	\$ -	\$ -
Public Works	\$ 929,353	\$1,398,580	\$1,323,580				\$ 929,353	\$ 1,398,580	\$ 1,323,580
Public Safety							\$ -	\$ -	\$ -
Parks & Recreation							\$ -	\$ -	\$ -
Debt Service							\$ -	\$ -	\$ -
Other							\$ -	\$ -	\$ -
Total Expenditures	\$ 929,353	\$1,398,580	\$1,323,580	\$ 398,275	\$ 407,780	\$ 502,600	\$ 1,327,628	\$ 1,806,360	\$ 1,826,180
Net increase (Decrease) in Fund Balance	\$ 414,492	\$ 258,370	\$ 295,965	\$ 137,357	\$ 106,415	\$ (1,280)	\$ 551,849	\$ 364,785	\$ 294,685
Fund Balance- May 1	\$ 600,707	\$1,015,199	\$1,273,569	\$ 344,454	\$ 481,811	\$ 588,226	\$ 945,161	\$ 1,497,010	\$ 1,861,795
Fund Balance-April 30	\$1,015,199	\$1,273,569	\$1,569,534	\$ 481,811	\$ 588,226	\$ 586,946	\$ 1,497,010	\$ 1,861,795	\$ 2,156,480

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

	Police Pension Fund			Fire Pension Fund			Total Fiduciary Funds		
	Actual 2011-2012	Estimated 2012-2013	Budget 2013-2014	Actual 2011-2012	Estimated 2012-2013	Budget 2013-2014	Actual 2011-2012	Estimated 2012-2013	Budget 2013-2014
Revenues									
Sales Tax							\$ -	\$ -	\$ -
Property Tax							\$ -	\$ -	\$ -
Other Tax							\$ -	\$ -	\$ -
Parking Fees							\$ -	\$ -	\$ -
Fire District							\$ -	\$ -	\$ -
Other Intergovernmental							\$ -	\$ -	\$ -
Licenses & Permits							\$ -	\$ -	\$ -
Fines & Penalties							\$ -	\$ -	\$ -
Park & Recreation							\$ -	\$ -	\$ -
Franchise Revenue							\$ -	\$ -	\$ -
TIF Revenues							\$ -	\$ -	\$ -
Grant Revenue							\$ -	\$ -	\$ -
Charges for Services							\$ -	\$ -	\$ -
Interest	\$ 940,252	\$ 783,395	\$ 370,000	\$ 390,195	\$ 1,083,190	\$ 400,000	\$ 1,330,447	\$ 1,866,585	\$ 770,000
Pension Fund Contributions	\$ 1,572,126	\$ 1,585,640	\$ 1,605,000	\$ 1,293,056	\$ 1,307,745	\$ 1,377,000	\$ 2,865,182	\$ 2,893,385	\$ 2,982,000
Transfers							\$ -	\$ -	\$ -
Miscellaneous							\$ -	\$ -	\$ -
Total Revenues	\$ 2,512,378	\$ 2,369,035	\$ 1,975,000	\$ 1,683,251	\$ 2,390,935	\$ 1,777,000	\$ 4,195,629	\$ 4,759,970	\$ 3,752,000
Expenditures:									
Administration							\$ -	\$ -	\$ -
Boards & Commissions							\$ -	\$ -	\$ -
Legal							\$ -	\$ -	\$ -
Public Buildings							\$ -	\$ -	\$ -
Economic Development							\$ -	\$ -	\$ -
Community Development							\$ -	\$ -	\$ -
Parking							\$ -	\$ -	\$ -
Public Works							\$ -	\$ -	\$ -
Public Safety	\$ 1,686,675	\$ 1,764,365	\$ 1,784,360	\$ 1,192,549	\$ 1,536,035	\$ 1,222,250	\$ 2,879,224	\$ 3,300,400	\$ 3,006,610
Parks & Recreation							\$ -	\$ -	\$ -
Debt Service							\$ -	\$ -	\$ -
Other							\$ -	\$ -	\$ -
Total Expenditures	\$ 1,686,675	\$ 1,764,365	\$ 1,784,360	\$ 1,192,549	\$ 1,536,035	\$ 1,222,250	\$ 2,879,224	\$ 3,300,400	\$ 3,006,610
Net increase (Decrease) in Fund Balance	\$ 825,703	\$ 604,670	\$ 190,640	\$ 490,702	\$ 854,900	\$ 554,750	\$ 1,316,405	\$ 1,459,570	\$ 745,390
Fund Balance- May 1	\$ 21,735,878	\$ 22,561,581	\$ 23,166,251	\$ 18,200,491	\$ 18,691,193	\$ 19,546,093	\$ 39,936,369	\$ 41,252,774	\$ 42,712,344
Fund Balance-April 30	<u>\$ 22,561,581</u>	<u>\$ 23,166,251</u>	<u>\$ 23,356,891</u>	<u>\$ 18,691,193</u>	<u>\$ 19,546,093</u>	<u>\$ 20,100,843</u>	<u>\$ 41,252,774</u>	<u>\$ 42,712,344</u>	<u>\$ 43,457,734</u>

VILLAGE OF LIBERTYVILLE

CAPITAL IMPROVEMENT PROJECT SUMMARY

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

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

Included in the 2013-14 budget is a total of \$10,286,945 in capital expenditures. Of this total, \$832,360 is allocated to routine capital expenditures and \$9,454,585 is for non-routine capital expenditures. Following is a summary of the major non-routine capital projects that have been funded in the 2013-2014 budget.

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

Major Non-Routine Capital Expenditures

Parking Improvements	\$60,000
Road System	\$5,857,490
Parks	\$0
Public Building	\$170,000
Sidewalk & Streetscape	\$285,000
Sanitary System	\$195,000
Water System	\$2,354,095
Wastewater Treatment System	\$340,000
Storm Sewer	<u>\$193,000</u>
 TOTAL	 <u><u>\$9,454,585</u></u>

Capital Expenditures by Fund

Motor Fuel Tax	\$656,700
Capital Improvement Fund	\$1,391,575
Water & Sewer Fund	\$2,982,095
Tax Increment Financing Fund	\$60,000
Park Improvement Fund	\$50,000
Road Improvement Fund	\$4,144,215
Sports Complex Fund	<u>\$170,000</u>
 TOTAL	 <u><u>\$9,454,585</u></u>

Road Improvement Program	\$5,857,490
Impact on Operating Budget –Decrease <\$10,000	
Paving Rehabilitation.....	\$5,807,490
Parking Lot –Nicholas Dowden Park	\$50,000
Parking Improvements	\$60,000
Impact on Operating Budget –\$0	
Downtown Parking Surface Lot Engineering.....	\$50,000
Parking Monument Signs.....	\$10,000
Buildings	\$170,000
Impact on Operating Budget –Decrease <\$3,000	
Replace Sports Floor at Sports Complex.....	\$170,000
Sidewalk & Streetscape	\$315,000
Impact on Operating Budget –Decrease <\$1,000	
Sidewalk Replacement	\$60,000
Petersen Road Streetscape Design.....	\$25,000
Downtown Streetscape Sidewalk & Railing Replacement.....	\$20,000
Streetlight Painting & Replacement	\$180,000
Route 21 and 137 Sanitary Sewer Relocation	\$30,000
Sanitary System	\$165,000
Impact on Operating Budget –None	
Sanitary Sewer Rehabilitation	\$30,000
Sewer Lining and Repairs.....	\$85,000
Seventh Avenue Sanitary Replacement	\$50,000
Water System	\$2,354,095
Impact on Operating Budget –Decrease <\$10,000	
Rt. 21 & 137 Watermain Relocation.....	\$10,000
Lake Street Watermain Replacement	\$60,000
Watermain Rehabilitation & Engineering	\$2,037,395
Well #12 Rehab.....	\$10,000
West Park Avenue Watermain.....	\$186,700
SCADA-Water system upgrade	\$50,000
Storm Sewer	\$193,000
Impact on Operating Budget –Decrease <\$1,000	
Greentree Subdivision Storm Sewer Improvements	\$100,000
Inflow/Infiltration	\$93,000
Waste Water Treatment Plant (WWTP)	\$340,000
Impact on Operating Budget –Decrease <\$1,000	
Construction of Cake Storage Facility.....	\$293,000
Electrical Upgrade-Arc Flash Study	\$17,000
EPA Phosphorus Study	\$30,000

**Village of Libertyville
Public Works Department
Budget Year 2013-14**

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

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

Item Description	2012-13 Budget	2012-13 Year End Estimate	2013-14 Request	Admin. Revisions	Approved Budget
2013 Asphalt Program	\$0	\$0	\$600,000	\$650,000	\$650,000
Construction Management				\$67,000	\$6,700
	\$0	\$0	\$600,000	\$717,000	\$656,700

**Village of Libertyville
Public Works Department
Budget Year 2013-14**

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

Detail: The WWTP needs Bio-solids handling and cake storage facilities. New state law has made it more difficult for Bio-solid haulers to spread cake solids at their approved sites in a timely fashion. A cake storage building is needed to be built on site to at least give us 4 months of additional storage time. If we have our own Bio-solids handling facilities this would allow plant staff to better control the negative impacts to the plant process from our current method of disposal.
 EPA mandate is coming soon we are waiting for our new permit to take affect in June 2012. We would like to start by engineering/study on a process to be able to meet compliance in the near future.

Item Description	2012-13 Budget	2012-13 Year End Estimate	2013-14 Request	Admin. Revisions	Approved Budget
1. <u>Design engineering fees for Bio-solids</u> Cake storage	\$0	\$30,000	\$18,000	\$18,000	\$18,000
1A Construction of Cake Storage facility	\$0		\$275,000	\$275,000	\$275,000
2. Group study with LCPW and other Des Plaines River permittees for future EPA Phosphorus limits	\$0	\$0	\$30,000	\$30,000	\$30,000
3 Device Coordination and Arc Flash Study Electrical Safety Codes	\$0	\$0	\$17,000	\$17,000	\$17,000
	\$0	\$30,000	\$340,000	\$340,000	\$340,000

**Village of Libertyville
Public Works Department
Budget Year 2013-14**

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

Detail: Item 1 is the Village portion of watermain relocation for the IDOT project at Milwaukee and 137.

Item 2 will provide connection between Pressure Zone 1 and Pressure Zone 3, this will allow the transfer of water to the high pressure zone during a JAWA emergency.

Item 6 will allow the water main to be relocated from beneath West Park Avenue.

Operating

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

Item Description	2012-13 Budget	2012-13 Year End Estimate	2013-14 Request	Admin. Revisions	Approved Budget
21/137 Watermain Relocation IDOT Intersection Widening					
Engineering	\$25,000	\$0		\$10,000	\$10,000
Construction	\$60,000	\$68,664	\$60,000		
Zone 1 to Zone 3 Watermain Interconnection (Ashley Capital)				transfer 20-2024-6-772 Account	
a. Design/Engineering	\$0	\$0			
Lake Street Watermain Replacement					
Engineering	\$0	\$10,000		\$60,000	\$60,000
Construction	\$550,000	\$500,000			
Dymond Road Watermain Replacement	\$0	\$0			
East Park - Design Engineering & Easement	\$0	\$0		transfer 20-2024-6-772 Account	
West Park - Design Engineering & Easement Acquisition	\$0	\$0		transfer 20-2024-6-772 Account	
	\$635,000	\$578,664	\$60,000	\$70,000	\$70,000

**Village of Libertyville
Public Works Department
Budget Year 2013-14**

Fund: Undergorund Utilities Rehabilitation-Bond
 Account No. 202-20 24-6-772
 Description: Watermain and Sewer Improvement
 Purpose: Materials and supplies related to the maintenance and repair of streets.

Operating

Item Description	2012-13 Approved	2012-13 Year End Estimate	2013-14 Request	Admin. Revisions	Approved Budget
2013-14					
Watermain Rehabilitation					
a. Design Engineering	\$144,700	\$40,000	\$100,700	\$79,610	\$79,610
b. Construction	\$1,500,000	\$100,000	\$1,400,000	\$1,425,075	\$1,425,075
2014 WM Construction Engineering					
2015 WM Construction					
				\$20,000	\$20,000
				\$200,000	\$200,000
2014-15 Watermain Replaceemnt project					
a. Design Engineering			\$150,000	\$50,000	\$50,000
b. Survey			\$50,000	\$50,000	\$50,000
c. Sewer Televising Inspection			\$100,000	\$100,000	\$100,000
CCDD Engineering Service for 2014-2015 construction projects					
			\$50,000	\$50,000	\$50,000
Seventh Watermain Replaceemnt					
a. Design Engineering	\$19,500	\$19,500			
b. Construction		\$315,000			
Cass Avenue Lift Station/Diversion Sewer					
a. Primary Engineering	\$11,000	\$11,000			
b. Design and Construction Engineering			\$50,000		
c. Construction			\$523,000		
Well No.12 Rehab.					
a. Design and Construction Engineering	\$100,023	\$40,000	\$60,023	\$10,000	\$10,000
b. Construction			\$761,000	\$0	\$0
Ashley Capital Interconnection and Peterson Road BPS					
a. Design and Construction Engineering	\$200,000	\$100,000	\$100,000	\$30,000	\$30,000
b. Construction			\$1,022,000		
West Park Avenue Water Main					
a. Design and Construction Engineering	\$36,700	\$10,000	\$26,700	\$26,700	\$26,700
b. Construction			\$400,000	\$160,000	\$160,000
Inflow/Infiltration					
I&I Engineering		\$15,000	\$43,000	\$43,000	\$43,000
			\$50,000	\$50,000	\$50,000
Construction Management					
			\$32,710	\$32,710	\$32,710
	\$2,011,923	\$650,500	\$4,919,133	\$2,327,095	\$2,327,095

**Village of Libertyville
Public Works Department
Budget Year 2013-14**

Fund: Water & Sewer Capital Improvements
Account No. 20-20 24-6-775
Description: Sanitary Sewer Relocation

Purpose: Relocation of Sanitary Sewer mains due to road improvement projects or to improve system capacity.

Detail: Item 1 is the Village portion of sewer main relocation for the IDOT project at Milwaukee and 137.
Item 2 will provide relief for the sewer main on North Milwaukee by diverting flows through the Lake County Farm project

Budget Impact:

Item Description	2012-13 Budget	2012-13 Year End Estimate	2013-14 Request	Admin. Revisions	Approved Budget
1. 21/137 Sanitary Sewer Relocation	\$100,000	\$70,000	\$30,000	\$30,000	\$30,000
2. Cass Avenue Diversion Sewer					
Engineering-Survey	\$0	\$0			
Engineering-Design	\$0	\$0			
	\$100,000	\$70,000	\$30,000	\$30,000	\$30,000

**Village of Libertyville
Public Works Department
Budget Year 2013-14**

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

Detail: #1 Manhole sealing - 20 manholes or 200 Vertical feet
 #5 Inflow and Infiltration Flow Monitoring, Investigation, and Repair

Operating
 Budget Impact: Minimal

Item Description	2012-13 Budget	2012-13 Year End Estimate	2013-14 Request	Admin. Revisions	Approved Budget
Sanitary sewer repairs on streets which are on the annual pavement rehab.	\$20,000	\$19,133	\$30,000	\$30,000	\$30,000
Sewer lining and/or manhole repairs - various locations	\$85,000	\$0	\$85,000	\$85,000	\$85,000
Inflow/Infiltration	\$0	\$0	transfer 20-2024-6-772 Account		
West Austin (29D21-30C20)	\$100,000	\$167,602	\$0	\$0	\$0
Seventh Avenue Sanitary Replacement			\$50,000	\$50,000	\$50,000
	\$205,000	\$186,735	\$165,000	\$165,000	\$165,000

**Village of Libertyville
Public Works Department
Budget Year 2013-14**

Fund: Water & Sewer Capital Improvements
 Account No. 20-20-24-6-795
 Description: SCADA Upgrades
 Purpose:

Item Description	2012-13 Budget	2012-13 Year End Estimate	2013-14 Request	Admin. Revisions	Approved Budget
SCADA Upgrade	\$0	\$0	\$50,000	\$50,000	\$50,000
	\$0	\$0	\$50,000	\$50,000	\$50,000

**Village of Libertyville
Public Works Department
Budget Year 2013-14**

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

Item Description	2011-12		2012-13 Request	Admin. Revisions	Approved Budget
	2011-12 Budget	Year End Estimate			

Notes

1) Replace Sports Floor Surface	\$0	\$0	\$0	\$170,000	\$170,000
---------------------------------	-----	-----	-----	-----------	-----------

**Village of Libertyville
Public Works Department
Budget Year 2013-14**

Fund: TIF
 Account No. 09-00-00-0-776
 Description: Parking Improvements
 Purpose: Reconstruction of surface lots, construction of parking structure(s), landscaping, lighting of downtown parking lots.

Item/ Description	2012-13 Budget	2012-13 Year End Estimate	2013-14 Request	Admin. Revisions	Approved Budget
East Side Milwaukee lot Engineering, surveys	\$100,000	\$20,000	\$50,000	\$50,000	\$50,000
Monument Downtown Parking Signs	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Phase II Surface Lot Improvements including Design Engineering	\$210,000	\$424,275	\$0	\$0	\$0
Engineering	\$25,000	\$25,000	\$0	\$0	\$0
	\$345,000	\$479,275	\$60,000	\$60,000	\$60,000

**Village of Libertyville
Public Works Department
Budget Year 2013-14**

Fund: Capital Improvement Fund
 Account No. 40-00-00-6-768
 Description: Streetscape Improvements

Item Description	2012/13 Budget	2012/13	2013/14 Request	Admin. Revisions	Approved Budget
		Year End Estimate			
Streetlight Painting	\$0	\$0	\$30,000	\$30,000	\$30,000
Downtown Crosswalk Repairs	\$0	\$0	\$20,000	\$20,000	\$20,000
	\$0	\$0	\$50,000	\$50,000	\$50,000

**Village of Libertyville
Public Works Department
Budget Year 2013-14**

Fund: Capital Improvement Fund
 Account No. 40-00-00-6-773
 Description: Annual Road Improvement Fund
 Purpose: Funding for the Annual Pavement Rehabilitation Program on non federal-aid streets.
 Typically combined with Motor Fuel Tax revenues to fund the annual street program.
 Operating
 Budget Impact: Reduction in pavement maintenance, < \$10,000 per year.

Item Description	2012/13 Budget	2012/13 Year End Estimate	2013/14 Request	Admin. Revisions	Approved Budget
Library Parking Lot Entrance	\$6,100	\$8,875			
12/13 Streets & Alleys	\$224,200	\$102,100			
Class C pavement Patching			\$150,000	\$150,000	\$150,000
CCDD Engineering Service for 2014- 2015 construction projects			\$25,000	\$25,000	\$25,000
2014 Complete Reconstructiun Design Eng			\$200,000	\$200,000	\$200,000
2013 Reconstruction Project			\$500,000	\$500,000	\$500,000
2013 Reconstruction Project - Ph # Engineering			\$100,000	\$100,000	\$100,000
Thermoplastic Pavement Striping			\$20,000	\$20,000	\$20,000
2013 Reconstruction Design Eng	\$0	\$89,000			
Construciton Management				\$11,575	\$11,575
	\$230,300	\$199,975	\$995,000	\$1,006,575	\$1,006,575

**Village of Libertyville
Public Works Department
Budget Year 2013-14**

Fund: Capital Improvement Fund
 Account No. 40-00-00-6-774
 Description: Storm Sewer Improvements
 Purpose: Storm Sewer Extensions, Improvements, and/or Replacement necessary to alleviate drainage problems by providing storm sewer capacity to convey runoff to downstream outlets.

- #1 Lake County Stormwater Management Commission (SMC) funding approvals in October and December 2006. The source of Village funding is approximately \$36,000 as a fee-in-lieu-of detention from the Sherborne Subdivision. SMC has approved \$14,000 in WMB grant assistance, plus approximately 20 hours of SMC staff time. Improvements include water quality enhancements, removal of invasive plant species and outfall structure modification. The facility is located at the southwest portion of the park and serves a 458-acre drainage area tributary to the Seavy Ditch, Lake Charles, Indian Creek and the Des Plaines River.
- #2 Nicholas-Dowden Storm Sewer: Replace 24" diameter pipe with 36" diameter to alleviate flooding along Crane Boulevard, W. Rockland Road, Carter Street and Garfield Avenue.
- #3 Flooding occurred on West Ellis during August 2007 on at least two occasions. An update of a previous study is needed to determine which improvement would be best suited to address this condition. This would include at least a portion of design of the improvement, as well.
- #4 Circle Drive Storm Sewer Replace 4" diameter pipe with 6" diameter pipe on both sides of the street for sump pump connections.
- #5 Flooding occurred at 429 Windsor Terrace during July 2011 on at least two occasions. Storm Sewer system re-modification at the intersection of Second Avenue and Rockland Road to alleviate drainage problem by providing storm sewer capacity to convey runoff to downstream outlets.
- #6 Replace existing Greentree subdivis blocked sump lines and damage claims from back-ups.

Operating Budget Impact: Minimal

Item Description	2012/13 Budget	2012/13 Year End Estimate	2013/14 Request	Admin. Revisions	Approved Budget
Chas. Brown Park Detention Facility Improvements Engineering Study & Design (study done by Christopher Burke)	\$0	\$0	\$0		
Nicholas-Dowden Storm Sewer Replace 24" dia. with 36" dia.	defer	\$0	\$0		
West Ellis Storm water study	\$0	\$0	\$0		
Circle Drive Storm Sewer Improvement Rockland Road and Second Ave.	\$30,000	\$15,600	\$0		
Storm Sewer Improvements Greentree Sub. Storm Sewer Improvement	\$10,000	\$6,670	\$0		
	\$100,000	\$50,000	\$100,000	\$100,000	\$100,000
	\$140,000	\$72,270	\$100,000	\$100,000	\$100,000

**Village of Libertyville
Public Works Department
Budget Year 2013-14**

Fund: Capital Improvement Fund
 Account No. 40-00-00-6-775
 Description: Streetlight Replacement
 Purpose: Village streetlight replacement (cables, poles, fixtures) and/or new construction.
 Detail:

Item Description	2012/13	2012/13	2013/14 Request	Admin. Revisions	Approved Budget
	Budget	Year End Estimate			
Streetlights	\$0	\$0	\$150,000	\$150,000	\$150,000
	\$0	\$0	\$150,000	\$150,000	\$150,000

**Village of Libertyville
Public Works Department
Budget Year 2013-14**

Fund: Capital Improvement Fund
 Account No. 40-00-00-6-784
 Description: Sidewalks and Bikepaths
 Purpose: Construction of new bike paths and/or sidewalks. The Village goal is to provide sidewalks on at least one side of residential streets and both sides of collector and arterial streets. A priority list has been established in Administrative Policy 96-07.
 Detail: Annual maintenance (Remove and replace) Village walks by contract. Various locations - work focused in one quadrant of the Village each year.
 Operating Miscellaneous
 Budget Impact: Minimal

Item Description	2012/13 Budget	2012/13 Year End Estimate	2013/14 Request	Admin. Revisions	Approved Budget
Sidewalks (grant funded)	\$100,000	\$100,000	\$60,000	\$60,000	\$60,000
Downtown Crosswalk Repairs	\$20,000	\$20,000	\$0	\$0	\$0
Sidewalks - Replacement by Contract	\$0	\$0	\$0	\$0	\$0
Railing Painting (grant funded)	\$5,000	\$5,000	\$0	\$0	\$0
Sidewalk Railing - Lake & Milwaukee	\$11,000	\$11,000	\$0	\$0	\$0
	\$136,000	\$136,000	\$60,000	\$60,000	\$60,000

**Village of Libertyville
Public Works Department
Budget Year 2013-14**

Fund: Capital Improvement Fund
 Account No. 40-00-00-6-789
 Description: Petersen Road
 Purpose: Streetscape design and traffic warrant study of Petersen Road.
 Detail: Design of the streetscape design for medians along Petersen Road.
 Operating
 Budget Impact: Highways & Bridges account 0102030713 - Median Maintenance \$5500.

Item Description	2012/13 Budget	2012/13		2013/14 Request	Admin. Revisions	Approved Budget
		Year End Estimate				
Petersen Road Streetscape Design Streetscape Construction	\$10,000	\$12,166		\$25,000	\$25,000	\$25,000
	\$10,000	\$12,166		\$25,000	\$25,000	\$25,000

**Village of Libertyville
Public Works Department
Budget Year 2013-14**

Fund: Road Rehabilitation Fund
 Account: 4-10-00-0-6773
 Description: Rehabilitation of Roads

Category	Account No.	2012-13 Approved	2012-13 Year End Estimate	2013-14 Request	Admin. Revisions	Approved Budget	
Capital	6- 773	Underground Utilities	\$675,000	\$675,000	\$4,099,000	\$4,144,215	\$4,144,215
Total Expenditures			\$675,000	\$675,000	\$4,099,000	\$4,144,215	\$4,144,215

**Village of Libertyville
Public Works Department
Budget Year 2013-14**

Fund: Park Improvement
 Account No. 45-00-00-0-782
 Description: Improvement to Parking Lot-Parks
 Purpose: Rehabilitation of Parking Lot at Nicholas Dowden Park

Item Description	2011-12 Budget	2011-12 Year End Estimate	2012-13 Request	Admin. Revisions	Approved Budget
Notes					
1) Replace Parking Lot	\$0	\$0	\$50,000	\$50,000	\$50,000
	\$0	\$0	\$50,000	\$50,000	\$50,000

VILLAGE OF LIBERTYVILLE SUMMARY OF DEBT ISSUANCES AND OUTSTANDING DEBT

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

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

Libertyville’s equalized assessed valuation for the 2012 calendar year was \$1,092,633,571. Using the current debt limit restriction for non-home rule municipalities, 8.625% of Libertyville’s EAV would yield a maximum debt limit amount of \$94,239,645. As of May 1, 2013, Libertyville had \$34,065,000 in debt which is below the maximum allowed.

Libertyville’s current bond rating is Aa2. The current population for the Village is 20,315 which results in a gross debt per capita as of May 1, 2013 of \$1,677. Of the eight outstanding debt issuances described below, only one is paid by a property tax levy and the remaining seven are fully repaid by sources other than a general debt service property tax levy.

Summary of Current Debt Issues as of May 1, 2013

General Obligation Bonds, Series 2001A

Original Issue Amount: \$5,290,000

Original Issue Date: November 1, 2001

Date of Maturity: May 1, 2013

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

General Obligation Bonds, Series 2004

Original Issue Amount: \$2,435,000

Original Issue Date: December 15, 2004

Date of Maturity: December 15, 2020

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

General Obligation Bonds, Series 2006

Original Issue Amount: \$3,000,000

Original Issue Date: August 1, 2006

Date of Maturity: May 1, 2022

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

General Obligation Limited Tax Refunding Bonds, Series 2008

Original Issue Amount: \$1,710,000

Original Issue Date: December 23, 2008

Date of Maturity: December 15, 2019

Description: Bonds used to refund Series 2000 Limited Tax Bond. Original bonds used to construct addition to Adler Pool. Financing is provided by annual property tax levy.

General Obligation Refunding Bonds, Series 2010A

Original Issue Amount: \$11,570,000

Original Issue Date: April 1, 2010

Date of Maturity: December 15, 2030

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

General Obligation Refunding Bonds (Taxable), Series 2010B

Original Issue Amount: \$3,245,000

Original Issue Date: April 1, 2010

Date of Maturity: December 15, 2027

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

General Obligation Refunding Bonds (Taxable), Series 2010C

Original Issue Amount: \$3,840,000

Original Issue Date: October 12, 2010

Date of Maturity: December 15, 2020

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

General Obligation Bonds, Series 2010D

Original Issue Amount: \$470,000

Original Issue Date: October 12, 2010

Date of Maturity: December 15, 2017

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

General Obligation Bonds, Series 2012A

Original Issue Amount: \$5,000,000

Original Issue Date: November 20, 2012

Date of Maturity: December 15, 2031

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

General Obligation Bonds, Series 2012B

Original Issue Amount: \$4,200,000

Original Issue Date: November 20, 2012

Date of Maturity: May 1, 2032

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

Summary of Debt Outstanding and Fiscal Year 2013-2014 Debt Service Requirements

Debt Issuance Name	Original Issue Amount	Outstanding as of May1, 2013	Principal Due 2013-2014	Interest Due 2013-2014	Total Due 2013-2014
General Obligation 2001A	\$ 5,290,000	\$ 375,000	\$ 375,000	\$ 7,969	\$ 382,969
General Obligation 2004	\$ 2,435,000	\$ 1,710,000	\$ 180,000	\$ 73,653	\$ 253,653
General Obligation 2006	\$ 3,000,000	\$ 2,585,000	\$ 95,000	\$ 104,933	\$ 199,933
General Obligation 2008 Ltd. Tax	\$ 1,710,000	\$ 1,300,000	\$ 165,000	\$ 48,328	\$ 213,328
General Obligation 2010A	\$11,570,000	\$11,570,000	\$ 0	\$ 473,256	\$ 473,256
General Obligation 2010B Taxable	\$ 3,245,000	\$ 3,245,000	\$ 0	\$ 161,712	\$ 161,712
General Obligation 2010C	\$ 3,840,000	\$ 3,740,000	\$ 50,000	\$ 92,775	\$ 142,775
General Obligation 2010D	\$ 470,000	\$ 340,000	\$ 65,000	\$ 7,890	\$ 72,890
General Obligation 2012	\$ 5,000,000	\$ 5,000,000	\$ 0	\$ 104,325	\$ 104,325
General Obligation 2012B	\$ 4,200,000	\$ 4,200,000	\$ 0	\$ 82,479	\$ 82,479
Total		\$34,065,000	\$ 930,000	\$1,157,320	\$2,087,320

VILLAGE OF LIBERTYVILLE
SCHEDULE OF BONDED DEBT RETIREMENT

Payments Due in Fiscal Year	All Years	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
General Purpose Debt							
\$1,710,000 General Obligation Limited TaxRefunding Bonds (2008)							
June- interest	\$ 105,676	\$ 24,164	\$ 21,689	\$ 18,926	\$ 15,776	\$ 12,308	\$ 8,508
December - interest	\$ 105,676	\$ 24,164	\$ 21,689	\$ 18,926	\$ 15,776	\$ 12,308	\$ 8,508
December - principal	\$ 1,300,000	\$ 165,000	\$ 170,000	\$ 180,000	\$ 185,000	\$ 190,000	\$ 205,000
\$470,000 General Obligation Refunding Alternate Bonds - Bolander (2010D)							
June- interest	\$ 12,400	\$ 3,945	\$ 3,295	\$ 2,595	\$ 1,720	\$ 845	
December - interest	\$ 12,400	\$ 3,945	\$ 3,295	\$ 2,595	\$ 1,720	\$ 845	
December - principal	\$ 340,000	\$ 65,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 65,000	
\$5,000,000 General Obligation Bonds (2012A)							
June- interest	\$ 620,766	\$ 57,379	\$ 52,163	\$ 50,213	\$ 48,163	\$ 46,063	\$ 43,863
December - interest	\$ 615,551	\$ 52,163	\$ 52,163	\$ 50,213	\$ 48,163	\$ 46,063	\$ 43,863
December - principal	\$ 5,000,000	\$ -	\$ 195,000	\$ 205,000	\$ 210,000	\$ 220,000	\$ 230,000
Sub Total Interest	\$ 1,472,469	\$ 165,759	\$ 154,293	\$ 143,468	\$ 131,317	\$ 118,431	\$ 104,741
Sub Total Principal	\$ 6,640,000	\$ 230,000	\$ 435,000	\$ 455,000	\$ 465,000	\$ 475,000	\$ 435,000
Total General Purpose Debt	\$ 7,723,349	\$ 395,759	\$ 589,293	\$ 598,468	\$ 596,317	\$ 593,431	\$ 539,741
Sports Complex Debt							
\$2,435,000 General Obligation Refunding Bonds-Sports Cpx (2004)							
June- interest	\$ 176,993	\$ 36,826	\$ 33,136	\$ 29,139	\$ 25,044	\$ 20,529	\$ 15,853
December - interest	\$ 176,993	\$ 36,826	\$ 33,136	\$ 29,139	\$ 25,044	\$ 20,529	\$ 15,853
December - principal	\$ 1,710,000	\$ 180,000	\$ 195,000	\$ 195,000	\$ 210,000	\$ 215,000	\$ 225,000
\$11,570,000 General Obligation Refunding Alternate Bonds- Spts Cpx (2010A)							
June- interest	\$ 3,285,590	\$ 236,628	\$ 236,628	\$ 235,503	\$ 234,378	\$ 233,253	\$ 232,128
December - interest	\$ 3,285,590	\$ 236,628	\$ 236,628	\$ 235,503	\$ 234,378	\$ 233,253	\$ 232,128
December - principal	\$ 11,570,000	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
\$3,245,000 Taxable General Obligation Refunding Alternate Bonds -Spts Cpx(201							
June- interest	\$ 804,456	\$ 80,856	\$ 80,856	\$ 78,306	\$ 75,244	\$ 71,644	\$ 67,606
December - interest	\$ 804,456	\$ 80,856	\$ 80,856	\$ 78,306	\$ 75,244	\$ 71,644	\$ 67,606
December - principal	\$ 3,245,000	\$ -	\$ 170,000	\$ 175,000	\$ 180,000	\$ 190,000	\$ 200,000
\$3,840,000 General Obligation Refunding Alternate Bonds-Spts Cpx (2010C)							
June- interest	\$ 240,803	\$ 46,388	\$ 45,888	\$ 40,988	\$ 34,675	\$ 28,300	\$ 21,738
December - interest	\$ 240,803	\$ 46,388	\$ 45,888	\$ 40,988	\$ 34,675	\$ 28,300	\$ 21,738
December - principal	\$ 3,740,000	\$ 50,000	\$ 490,000	\$ 505,000	\$ 510,000	\$ 525,000	\$ 540,000
Sub Total Interest	\$ 9,015,685	\$ 801,396	\$ 793,016	\$ 767,872	\$ 738,681	\$ 707,451	\$ 674,650
Sub Total Principal	\$ 20,265,000	\$ 230,000	\$ 930,000	\$ 950,000	\$ 975,000	\$ 1,005,000	\$ 1,040,000
Total Sports Complex Debt	\$ 29,280,685	\$ 1,031,396	\$ 1,723,016	\$ 1,717,872	\$ 1,713,681	\$ 1,712,451	\$ 1,714,650
Water and Sewer Bonded Debt							
\$5,290,000 Water/Sewer Alt Refunding (2001A)							
May - interest	\$ 7,969	\$ 7,969					
November - interest	\$ -	\$ -					
May - Principal	\$ 375,000	\$ 375,000					
\$3,000,000 Water/Sewer Bond (2006)							
May - interest	\$ 328,588	\$ 53,416	\$ 51,516	\$ 46,916	\$ 42,056	\$ 36,931	\$ 31,569
November - interest	\$ 275,171	\$ 51,516	\$ 46,916	\$ 42,056	\$ 36,931	\$ 31,569	\$ 25,863
May - Principal	\$ 2,585,000	\$ 95,000	\$ 230,000	\$ 240,000	\$ 250,000	\$ 260,000	\$ 275,000
\$4,200,000 Water/Sewer Bond (2006)							
May - interest	\$ 549,971	\$ 38,029	\$ 44,450	\$ 42,950	\$ 41,350	\$ 39,700	\$ 38,000
November - interest	\$ 511,941	\$ 44,450	\$ 42,950	\$ 41,350	\$ 39,700	\$ 38,000	\$ 36,250
May - Principal	\$ 4,200,000	\$ -	\$ 150,000	\$ 160,000	\$ 165,000	\$ 170,000	\$ 175,000
Sub Total Interest	\$ 1,673,640	\$ 195,381	\$ 185,833	\$ 173,273	\$ 160,038	\$ 146,200	\$ 131,681
Sub Total Principal	\$ 7,160,000	\$ 470,000	\$ 380,000	\$ 400,000	\$ 415,000	\$ 430,000	\$ 450,000
Total Waterworks/Sewerage Debt Service	\$ 8,833,640	\$ 665,381	\$ 565,833	\$ 573,273	\$ 575,038	\$ 576,200	\$ 581,681
ALL BONDED DEBT							
TOTAL INTEREST	\$ 12,161,793	\$ 1,162,536	\$ 1,133,141	\$ 1,084,612	\$ 1,030,035	\$ 972,082	\$ 911,072
TOTAL PRINCIPAL	\$ 34,065,000	\$ 930,000	\$ 1,745,000	\$ 1,805,000	\$ 1,855,000	\$ 1,910,000	\$ 1,925,000
TOTAL DEBT SERVICE	\$ 46,226,793	\$ 2,092,536	\$ 2,878,141	\$ 2,889,612	\$ 2,885,035	\$ 2,882,082	\$ 2,836,072

VILLAGE OF LIBERTYVILLE
SCHEDULE OF BONDED DEBT RETIREMENT
(Continued) 2012-2032

Payments Due in Fiscal Year	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2032
General Purpose Debt								
\$1,710,000 General Obligation Limited TaxRefunding Bonds (2008)								
June- interest	\$ 8,508	\$ 4,305						
December - interest	\$ 8,508	\$ 4,305						
December - principal	\$ 205,000	\$ 205,000						
\$470,000 General Obligation Refunding Alternate Bonds - Bolander (2010D)								
June- interest								
December - interest								
December - principal								
\$5,000,000 General Obligation Bonds (2012A)								
June- interest	\$ 43,863	\$ 41,563	\$ 39,213	\$ 36,763	\$ 34,213	31,563	28,763	110,850
December - interest	\$ 43,863	\$ 41,563	\$ 39,213	\$ 36,763	\$ 34,213	31,563	28,763	110,850
December - principal	\$ 230,000	\$ 235,000	\$ 245,000	\$ 255,000	\$ 265,000	280,000	290,000	2,370,000
Sub Total Interest	\$ 104,741	\$ 91,735	\$ 78,425	\$ 73,525	\$ 68,425	\$ 63,125	\$ 57,525	\$ 221,700
Sub Total Principal	\$ 435,000	\$ 440,000	\$ 245,000	\$ 255,000	\$ 265,000	\$ 280,000	\$ 290,000	\$ 2,370,000
Total General Purpose Debt	\$ 539,741	\$ 531,735	\$ 323,425	\$ 328,525	\$ 333,425	\$ 343,125	\$ 347,525	\$ 2,202,580
Sports Complex Debt								
\$2,435,000 General Obligation Refunding Bonds-Sports Cpx (2004)								
June- interest	\$ 15,853	\$ 10,903	\$ 5,563					
December - interest	\$ 15,853	\$ 10,903	\$ 5,563					
December - principal	\$ 225,000	\$ 240,000	\$ 250,000					
\$11,570,000 General Obligation Refunding Alternate Bonds- Spts Cpx (2010A)								
June- interest	\$ 232,128	\$ 230,628	\$ 229,128	\$ 227,628	\$ 211,028	\$ 193,828	\$ 175,928	\$ 608,910
December - interest	\$ 232,128	\$ 230,628	\$ 229,128	\$ 227,628	\$ 211,028	\$ 193,828	\$ 175,928	\$ 608,910
December - principal	\$ 75,000	\$ 75,000	\$ 75,000	\$ 830,000	\$ 860,000	\$ 895,000	\$ 935,000	\$ 7,525,000
\$3,245,000 Taxable General Obligation Refunding Alternate Bonds -Spts Cpx(201)								
June- interest	\$ 67,606	\$ 63,231	\$ 58,375	52,875	47,125	40,675	33,822	\$ 53,841
December - interest	\$ 67,606	\$ 63,231	\$ 58,375	52,875	47,125	40,675	33,822	\$ 53,841
December - principal	\$ 200,000	\$ 210,000	\$ 220,000	\$ 230,000	\$ 240,000	255,000	270,000	\$ 905,000
\$3,840,000 General Obligation Refunding Alternate Bonds-Spts Cpx (2010C)								
June- interest	\$ 21,738	\$ 14,988	\$ 7,838					
December - interest	\$ 21,738	\$ 14,988	\$ 7,838					
December - principal	\$ 540,000	\$ 550,000	\$ 570,000					
Sub Total Interest	\$ 674,650	\$ 639,500	\$ 601,807	\$ 561,005	\$ 516,305	\$ 469,005	\$ 419,499	\$ 1,325,501
Sub Total Principal	\$ 1,040,000	\$ 1,075,000	\$ 1,115,000	\$ 1,060,000	\$ 1,100,000	\$ 1,150,000	\$ 1,205,000	\$ 8,430,000
Total Sports Complex Debt	\$ 1,714,650	\$ 1,714,500	\$ 1,716,807	\$ 1,621,005	\$ 1,616,305	\$ 1,619,005	\$ 1,624,499	\$ 9,755,501
Water and Sewer Bonded Debt								
\$5,290,000 Water/Sewer Alt Refunding (2001A)								
May - interest								
November - interest								
May - Principal								
\$3,000,000 Water/Sewer Bond (2006)								
May - interest	\$ 31,569	\$ 25,863	\$ 19,845	\$ 13,545	\$ 6,930			
November - interest	\$ 25,863	\$ 19,845	\$ 13,545	\$ 6,930				
May - Principal	\$ 275,000	\$ 290,000	\$ 300,000	\$ 315,000	\$ 330,000			
\$4,200,000 Water/Sewer Bond (2006)								
May - interest	\$ 38,000	\$ 36,250	\$ 34,400	\$ 32,500	\$ 30,500	\$ 28,450	\$ 26,300	\$ 117,091
November - interest	\$ 36,250	\$ 34,400	\$ 32,500	\$ 30,500	\$ 28,450	\$ 26,300	\$ 24,050	\$ 93,041
May - Principal	\$ 175,000	\$ 185,000	\$ 190,000	\$ 200,000	\$ 205,000	\$ 215,000	\$ 225,000	\$ 2,160,000
Sub Total Interest	\$ 131,681	\$ 116,358	\$ 100,290	\$ 83,475	\$ 65,880	\$ 54,750	\$ 50,350	\$ 210,133
Sub Total Principal	\$ 450,000	\$ 475,000	\$ 490,000	\$ 515,000	\$ 535,000	\$ 545,000	\$ 555,000	\$ 2,160,000
Total Waterworks/Sewerage Debt Service	\$ 581,681	\$ 591,358	\$ 590,290	\$ 598,475	\$ 600,880	\$ 609,750	\$ 625,350	\$ 2,370,133
ALL BONDED DEBT								
TOTAL INTEREST	\$ 911,072	\$ 847,592	\$ 780,522	\$ 718,005	\$ 650,610	\$ 586,880	\$ 527,374	\$ 1,757,334
TOTAL PRINCIPAL	\$ 1,925,000	\$ 1,990,000	\$ 1,850,000	\$ 1,830,000	\$ 1,900,000	\$ 1,645,000	\$ 1,720,000	\$ 12,960,000
TOTAL DEBT SERVICE	\$ 2,836,072	\$ 2,837,592	\$ 2,630,522	\$ 2,548,005	\$ 2,550,610	\$ 2,231,880	\$ 2,247,374	\$ 14,717,334

Personnel Section

FULL TIME POSITIONS BY DEPARTMENT

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

FULL TIME POSITIONS BY DEPARTMENT

Department	Position	11-12	12-13	13-14
<u>Streets and Utilities</u>				
	Streets & Utility Systems Superintendent	1	1	1
	Assist. Streets & Utility Systems	1	1	1
	Secretary	1	1	1
	Public Works Team Leader	3	0	0
	Public Works Maintenance Technician	8	9	11
	Streets Supervisor	0	1	1
	Utility Technician	1	1	0
	Utility Supervisor	0	1	1
	Water System Operator	3	3	3
	Water Meter Technician	1	1	0
	<i>SUB-TOTAL</i>	<u>19</u>	<u>19</u>	<u>19</u>
<u>Fleet Services</u>				
	Lead Mechanic	1	1	1
	Fleet Services Superintendent	0	0	0
	Equipment Mechanic I	2	2	2
	<i>SUB-TOTAL</i>	<u>3</u>	<u>3</u>	<u>3</u>
<u>Wastewater Treatment Plant</u>				
	WWTP Superintendent	1	1	1
	WWTP Equipment Technician	1	1	1
	WWTP Operator II	1	1	1
	WWTP Operator I	2	2	2
	<i>SUB-TOTAL</i>	<u>5</u>	<u>5</u>	<u>5</u>
<u>Parks</u>				
	Parks Superintendent	1	1	1
	Parks Equipment Supervisor	1	1	1
	Parks Grounds Technician	2	3	3
	Arborist	1	1	1
	Assistant Arborist	1	1	1
	Parks Facility Specialist	1	1	1
	Golf Maintenance Specialist	1	0	0
	Golf Course Supervisor	1	0	0
	Parks/Grounds Maintenance Supervisor	0	1	1
	<i>SUB-TOTAL</i>	<u>9</u>	<u>9</u>	<u>9</u>
<u>Sports Complex</u>				
	Parks Grounds Technician	0	0	0
	Parks Facility Technician	1	1	1
	Parks Grounds Assistant	1	1	1
	<i>SUB-TOTAL</i>	<u>2</u>	<u>2</u>	<u>2</u>
<u>Public Works Department</u>				
	TOTAL	<u>43</u>	<u>43</u>	<u>43</u>

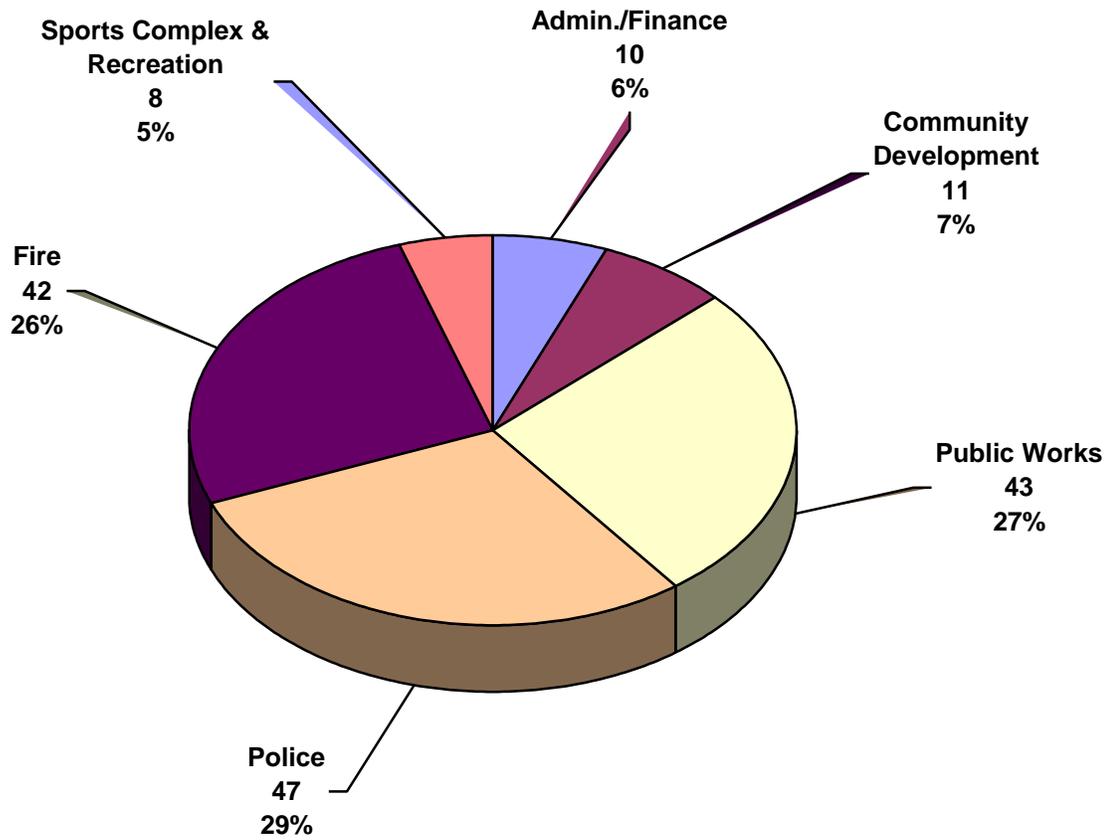
FULL TIME POSITIONS BY DEPARTMENT

Department	Position	11-12	12-13	13-14
<u>Police Department</u>				
<u>Administration</u>	Police Chief	1	1	1
	Deputy Police Chief	1	1	1
	Police Sergeant	1	1	0
	Administrative Secretary	1	1	1
	Telecommunicator & Records Supervisor	0	0	0
	Telecommunicator & Records Manager	1	1	1
	Police Records Assistant	2	4	4
	Public Safety Telecommunicator	8	5	0
	<i>SUB-TOTAL</i>	<i>15</i>	<i>14</i>	<i>8</i>
<u>Patrol</u>	Police Lieutenant	3	3	3
	Police Sergeant	3	4	4
	Police Officers	24	24	24
	<i>SUB-TOTAL</i>	<i>30</i>	<i>31</i>	<i>31</i>
<u>Investigations</u>	Police Lieutenant	1	1	1
	Police Officers	5	5	5
	<i>SUB-TOTAL</i>	<i>6</i>	<i>6</i>	<i>6</i>
<u>Community Service</u>	Public Service Officers	3	2	2
<u>Police Department</u>	TOTAL	54	53	47
<u>Fire Department</u>				
<u>Administration</u>	Fire Chief	1	1	1
	Assistant Fire Chief	1	1	1
	Administrative Secretary	1	1	1
	<i>SUB-TOTAL</i>	<i>3</i>	<i>3</i>	<i>3</i>
<u>Prevention</u>	Assistant Fire Chief	1	1	1
	Fire Lieutenant	0	0	0
	Secretary	0	0	0
	<i>SUB-TOTAL</i>	<i>1</i>	<i>1</i>	<i>1</i>
<u>Emergency Services</u>	Assistant Fire Chief	1	1	1
	Fire Lieutenant	6	6	6
	Firefighter/Paramedic	29	29	30
	<i>SUB-TOTAL</i>	<i>36</i>	<i>36</i>	<i>37</i>
<u>Support Services</u>	Assistant Fire Chief	1	1	1
<u>Fire Department</u>	TOTAL	41	41	42

FULL TIME POSITIONS BY DEPARTMENT

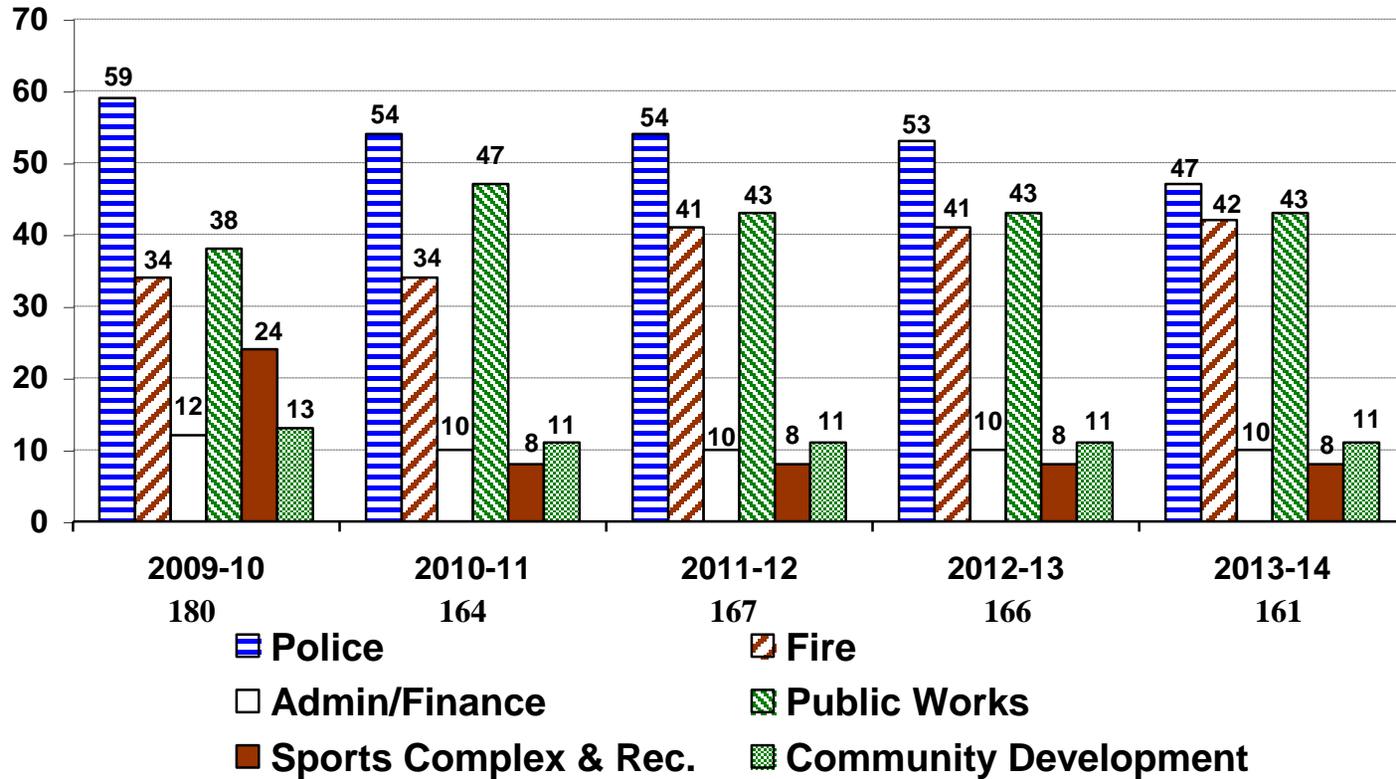
Department	Position	11-12	12-13	13-14
<u>Recreation & Sports Complex</u>				
<u>Recreation</u>	Director of Recreation & Sports Complex	1	1	1
	Recreation Manager	2	2	2
	Parks & Recreation Business Manager	1	1	1
	Recreation Supervisor	3	3	3
	Secretary	1	1	1
	<i>SUB-TOTAL</i>	<u>8</u>	<u>8</u>	<u>8</u>
<u>Recreation & Sports Complex TOTAL</u>		8	8	8
<u>TOTAL OF ALL FULL TIME POSITIONS</u>		<u>167</u>	<u>166</u>	<u>161</u>

2013-2014 Village of Libertyville Authorized Full-Time Positions by Department



Department	2009-10	2010-11	2011-12	2012 -13	2013 -14
Administration/Finance	12	10	10	10	10
Community Development	13	11	11	11	11
Public Works	38	47	43	43	43
Police	59	54	54	53	47
Fire	34	34	41	41	42
Sports Complex & Recreation	24	8	8	8	8
Total	180	164	167	166	161

Village of Libertyville Authorized Full-Time Positions 2009-10 thru 2013-14



Employee Classification and Pay Plan Guidelines

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

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

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

**Village of Libertyville
FY 2013-2014 Salary Plan
Salary Ranges Per Job Class - (Salary Range Order)**

Approved Effective May 1, 2013 (2%)

Class Code	Occupational Job Families and Job Classes	Recommended			
		Salary Range	Minimum	Midpoint	Maximum
5001	Parks Grounds Assistant	8	\$32,260	\$42,632	\$51,361
7001	Cashier/Receptionist	8	\$32,260	\$42,632	\$51,361
4001	Police Records Assistant	11	\$34,740	\$45,909	\$55,310
1001	Secretary	14	\$37,411	\$49,439	\$59,563
4002	Public Service Officer	15	\$38,346	\$50,675	\$61,051
7002	Accounting Assistant	15	\$38,346	\$50,675	\$61,051
1002	Administrative Secretary	16	\$39,304	\$51,941	\$62,578
5002	Parks Grounds Technician	18	\$41,294	\$54,571	\$65,746
5003	Parks Facility Technician	18	\$41,294	\$54,571	\$65,746
5004	Assistant Arborist	18	\$41,294	\$54,571	\$65,746
5005	Parks Equipment Mechanic I	20	\$43,385	\$57,335	\$69,073
5006	Parks Grounds Specialist	20	\$43,385	\$57,335	\$69,073
5007	Parks Facility Specialist	20	\$43,385	\$57,335	\$69,073
8001	Recreation Supervisor	20	\$43,385	\$57,335	\$69,073
6004	WWTP Operator I	20	\$43,385	\$57,335	\$69,073
1003	Executive Secretary	21	\$44,469	\$58,767	\$70,801
5008	Arborist	23	\$46,721	\$61,742	\$74,385
5009	Golf Maintenance Specialist	23	\$46,721	\$61,742	\$74,385
5010	Turf Equipment Mechanic I	23	\$46,721	\$61,742	\$74,385
6007	WWTP Operator II	23	\$46,721	\$61,742	\$74,385
6008	WWTP Equipment Technician	23	\$46,721	\$61,742	\$74,385
7003	Accountant	24	\$47,887	\$63,284	\$76,245
5011	Parks Equipment Supervisor	25	\$49,085	\$64,867	\$78,150
5012	Golf Maintenance Supervisor	25	\$49,085	\$64,867	\$78,150
6011	Lead Mechanic	26	\$50,312	\$66,490	\$80,106
2002	Code Compliance/Building Inspector	27	\$51,571	\$68,154	\$82,109
2003	Associate Planner	27	\$51,571	\$68,154	\$82,109
2004	Plumbing Inspector	27	\$51,571	\$68,154	\$82,109
2005	Electrical Inspector	27	\$51,571	\$68,154	\$82,109
2006	Building Inspector	27	\$51,571	\$68,154	\$82,109
6012	GIS Coordinator	27	\$51,571	\$68,154	\$82,109
6013	Assistant to the Director of Public Works	27	\$51,571	\$68,154	\$82,109

**Village of Libertyville
FY 2013-2014 Salary Plan
Salary Ranges Per Job Class - (Salary Range Order)**

Approved Effective May 1, 2013 (2%)

Class Code	Occupational Job Families and Job Classes	Recommended			
		Salary Range	Minimum	Midpoint	Maximum
6014	Engineering Inspector	28	\$52,861	\$69,856	\$84,159
6015	Streets Supervisor	28	\$52,861	\$69,856	\$84,159
2007	Plan Reviewer	30	\$55,536	\$73,391	\$88,421
8002	Recreation Manager	30	\$55,536	\$73,391	\$88,421
8003	Parks & Recreation Business Manager	30	\$55,536	\$73,391	\$88,421
7004	Senior Accountant	30	\$55,536	\$73,391	\$88,421
6016	Utility Supervisor	30	\$55,536	\$73,391	\$88,421
5013	Assistant Parks Superintendent	32	\$58,348	\$77,108	\$92,898
2008	Senior Planner	33	\$59,806	\$79,035	\$95,218
6017	Assistant Streets & Utility Systems Superintendent	34	\$61,301	\$81,010	\$97,599
6018	Project Engineer	34	\$61,301	\$81,010	\$97,599
2009	Economic Development Coordinator	35	\$62,834	\$83,036	\$100,040
7005	MIS Coordinator	35	\$62,834	\$83,036	\$100,040
4004	Telcommunicator & Records Manager	35	\$62,834	\$83,036	\$100,040
5014	Parks Superintendent	37	\$66,016	\$87,241	\$105,105
6019	WWTP Superintendent	37	\$66,016	\$87,241	\$105,105
7006	Assistant Director of Finance	37	\$66,016	\$87,241	\$105,105
6020	Senior Project Engineer	38	\$67,666	\$89,421	\$107,732
2010	Building Commissioner	39	\$69,356	\$91,656	\$110,424
6021	Streets & Utility Systems Superintendent	40	\$71,090	\$93,948	\$113,186
3002	Assistant Fire Chief	41	\$72,867	\$96,296	\$116,016
4006	Police Lieutenant	41	\$72,867	\$96,296	\$116,016
4007	Deputy Police Chief	44	\$78,470	\$103,701	\$124,937
6022	Village Engineer	44	\$78,470	\$103,701	\$124,937
7007	Assistant Village Administrator	49	\$88,781	\$117,328	\$141,354
2011	Director of Community Development	50	\$91,002	\$120,261	\$144,887
8004	Director of Recreation & Sports Complex	51	\$93,278	\$123,270	\$148,511
7008	Director of Finance	51	\$93,278	\$123,270	\$148,511
3003	Fire Chief	52	\$95,608	\$126,347	\$152,222
4008	Police Chief	52	\$95,608	\$126,347	\$152,222
6023	Director of Public Works	52	\$95,608	\$126,347	\$152,222
7009	Village Administrator	65	\$131,800	\$174,174	\$209,838

Village of Libertyville Salary Range Table

Approved Effective May 1, 2013 (2%)

Salary Plan	Minimum	Midpoint	Maximum	Salary Range	Minimum	Midpoint	Maximum
1	\$27,138	\$35,863	\$43,206	34	\$61,301	\$81,010	\$97,599
2	\$27,817	\$36,760	\$44,286	35	\$62,834	\$83,036	\$100,040
3	\$28,511	\$37,680	\$45,395	36	\$64,406	\$85,113	\$102,540
4	\$29,225	\$38,622	\$46,530	37	\$66,016	\$87,241	\$105,105
5	\$29,956	\$39,587	\$47,694	38	\$67,666	\$89,421	\$107,732
6	\$30,705	\$40,577	\$48,886	39	\$69,356	\$91,656	\$110,424
7	\$31,472	\$41,593	\$50,109	40	\$71,090	\$93,948	\$113,186
8	\$32,260	\$42,632	\$51,361	41	\$72,867	\$96,296	\$116,016
9	\$33,065	\$43,697	\$52,644	42	\$74,691	\$98,704	\$118,915
10	\$33,893	\$44,789	\$53,961	43	\$76,558	\$101,172	\$121,887
11	\$34,740	\$45,909	\$55,310	44	\$78,470	\$103,701	\$124,937
12	\$35,608	\$47,057	\$56,691	45	\$80,432	\$106,294	\$128,061
13	\$36,499	\$48,233	\$58,107	46	\$82,443	\$108,951	\$131,261
14	\$37,411	\$49,439	\$59,563	47	\$84,505	\$111,675	\$134,541
15	\$38,346	\$50,675	\$61,051	48	\$86,617	\$114,465	\$137,905
16	\$39,304	\$51,941	\$62,578	49	\$88,781	\$117,328	\$141,354
17	\$40,288	\$53,241	\$64,141	50	\$91,002	\$120,261	\$144,887
18	\$41,294	\$54,571	\$65,746	51	\$93,278	\$123,270	\$148,511
19	\$42,326	\$55,936	\$67,389	52	\$95,608	\$126,347	\$152,222
20	\$43,385	\$57,335	\$69,073	53	\$97,999	\$129,507	\$156,028
21	\$44,469	\$58,767	\$70,801	54	\$100,450	\$132,747	\$159,928
22	\$45,581	\$60,237	\$72,571	55	\$102,961	\$136,065	\$163,925
23	\$46,721	\$61,742	\$74,385	56	\$105,536	\$139,466	\$168,024
24	\$47,887	\$63,284	\$76,245	57	\$108,174	\$142,954	\$172,226
25	\$49,085	\$64,867	\$78,150	58	\$110,877	\$146,525	\$176,531
26	\$50,312	\$66,490	\$80,106	59	\$113,648	\$150,190	\$180,946
27	\$51,571	\$68,154	\$82,109	60	\$116,491	\$153,945	\$185,467
28	\$52,861	\$69,856	\$84,159	61	\$119,402	\$157,793	\$190,105
29	\$54,182	\$71,602	\$86,263	62	\$122,389	\$161,738	\$194,857
30	\$55,536	\$73,391	\$88,421	63	\$125,448	\$165,782	\$199,730
31	\$56,925	\$75,227	\$90,630	64	\$128,584	\$169,925	\$204,721
32	\$58,348	\$77,108	\$92,898	65	\$131,800	\$174,174	\$209,838
33	\$59,806	\$79,035	\$95,218				

2.50%

50.00%

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

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

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

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

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

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

Village of Libertyville Part-Time Pay Scale-FY 13-14

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

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

Tax Levy Section

VILLAGE OF LIBERTYVILLE 2012 TAX LEVY PUBLIC HEARING

INFORMATION GUIDE

Tax Levy Process

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

One of the more difficult aspects to understand regarding the property tax system in Illinois pertains to its timing. The Village's 2012 tax levy will be incorporated in the property tax bills property owners receive in 2013, and will be used by the Village to fund a portion of the 2013-2014 Village Budget (the Village operates on a May 1 through April 30 fiscal/budget year). The tax levy ordinance adopted by the Village is filed with the Lake County Clerk, whose office determines the "tax rate" needed to raise the dollars levied by the Village. The Village levies in dollars rather than a specific tax rate. As a result, the Village does not receive any additional dollars if the assessed valuation of property in the Village increases or decreases. Rather, the amount of the Village tax levy remains the same, and is spread over a greater or lesser total assessed valuation of property (which results in a decrease or increase in the actual Village tax rate). For the 2012 tax levy, the total assessed valuation is expected to decrease which will increase the actual tax rate since the dollar amount of the levy is spread over a smaller assessed valuation.

It is difficult to determine the amount of a tax levy due to the fact that the actual dollars collected from the 2012 tax levy are not received until fiscal year 2013-2014, for which the Village has not yet considered an annual budget. In order to determine an accurate projection of dollars needed by the tax levy, the Village Board and Staff utilize a long term financial plan, and have already begun general discussions for the preparation of the 2013-2014 Village Budget.

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

Proposed 2012 Village Tax Levy

After reviewing optional levies, the Village Board is considering a 2012 net tax levy in the amount of \$6,165,869 which would include a levy of \$160,000 for the Village's payment to the Special Recreation Association. Legislation was passed in 2003 which allowed this portion to be levied outside the tax cap. This proposed tax levy represents a 4.9% increase over the extended 2011 Village property tax levy of \$5,878,652. The Village Staff anticipates that the estimated 2012 levy would result in a property tax rate of \$0.557 which is slightly higher than the 2011 rate of .497. A portion of the tax levy increase is due to the repayment of the road bonds that were approved through a referendum in 2012.

TAX LEVY COMPARISON – 2011 & 2012

FUND	2011 EXTENDED LEVY			2012 PROPOSED	
	LEVY	EXTENSION	RATE	LEVY	RATE
CORPORATE	850,000	851,636	0.072	884,000	0.080
FIRE	795,000	792,494	0.067	825,000	0.075
STREETS/BRIDGES*	815,000	532,272	0.045	825,000	0.075
PARKS	365,000	366,676	0.031	375,000	0.034
RECREATION	365,000	366,676	0.031	375,000	0.034
IMRF/FICA	377,000	366,676	0.031	380,000	0.034
Sub-Total General Fund	3,567,000	3,276,430	0.277	3,664,000	0.331
POLICE PENSION	1,225,000	1,230,140	0.104	1,250,000	0.113
FIRE PENSION	972,000	981,747	0.083	1,050,000	0.095
Sub-Total Pensions	2,197,000	2,211,887	0.187	2,300,000	0.208
less Township R & B abatement				0	0.000
Sub-total General & Pensions (Tax Cap)	5,764,000	5,488,317	0.464	5,964,000	0.539
TWP ROAD/BRIDGE	0	0	0.000		0.000
SRA	160,000	165,596	0.014	160,000	0.014
BONDS(See Below)	1,896,225	1,896,225	0.160	2,382,057	0.215
GROSS LEVY (Truth In Taxation)	7,820,225	7,550,138	0.638	8,506,057	0.769
BOND ABATEMENT	1,671,486	1,671,486	0.141	2,059,188	0.186
TWP ROAD/BRIDGE	0	0	0.000	281,000	0.025
NET VILLAGE LEVY	6,148,739	5,878,652	0.497	6,165,869	0.557

* For comparison purposes, the Township levies are combined.
The Village can expect approximately \$281,000 from the Townships for 2012.

BONDS	2011		2012	
	Levy	Extended	Levy	Extended
Water/Sewer Ref (2001A Alt Rev)	373,113	0	382,969	0
Sports Complex (2004 Refunding)	245,418	0	253,653	0
Water/Sewer (2006 Alt Revenue)	201,833	0	333,033	
Adler Pool (2008 Ltd Tax Refunding)	212,728	212,728	213,328	213,328
Sports Complex (2010A Refunding)	473,255	0	473,255	0
Sports Complex (2010B Taxable Refunding)	161,713	0	161,713	0
Sports Complex (2010C Refunding)	153,975	0	142,775	0
Sales Tax (2010D-Bolander Refunding)	74,190	0	72,890	0
Road Bonds (2012A GO Bond)	0	0	109,541	109,541
Water/Sewer (2012B Alt Revenue)	0	0	238,900	0
Non collection addition 1%	0	12,011	0	0
	1,896,225	224,739	2,382,057	322,869

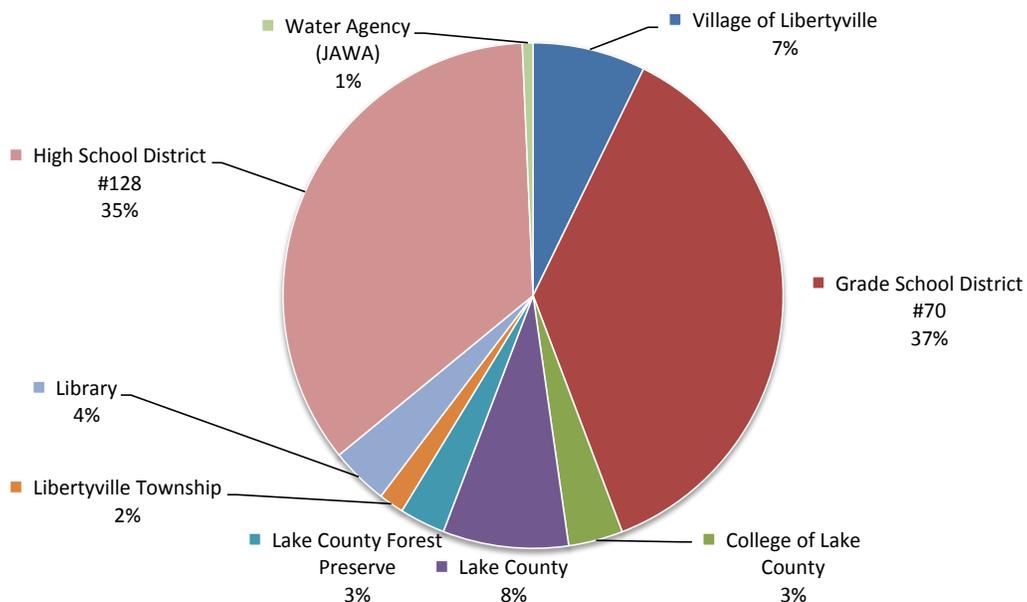
In attempting to determine the 2011 property tax levy, the Village Board has taken the following items into consideration:

- A decrease of approximately 7% in the equalized assessed valuation of property within the Village.
- Requirements of the tax cap legislation.
- Projections contained in the Village Five Year Financial Plan.
- A desire to maintain General Fund balances and to maintain current service levels to Village taxpayers.

Due to the fact that the gross 2012 estimated tax levy of \$8,506,057, which includes the township portion of the road and bridge levy, represents an increase greater than 5% compared to the 2011 gross levy (\$7,550,138), the Village is required to hold a public hearing and provide notice as required by the State of Illinois Truth-in-Taxation Act. Once the township road and bridge levy and the alternate revenue bonds are abated, the actual increase will be 4.9%. The Village Board has scheduled a Public Hearing at 8:00 p.m. on Tuesday, November 27, 2012 to discuss the 2012 tax levy and obtain public input.

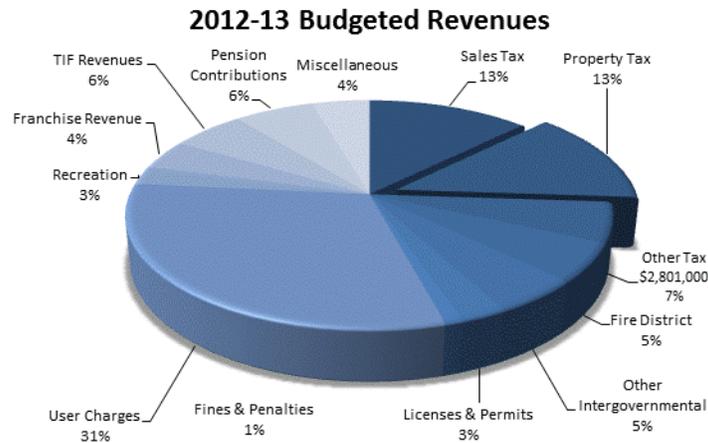
Distribution of Your Property Tax Dollars

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



Village Revenues

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



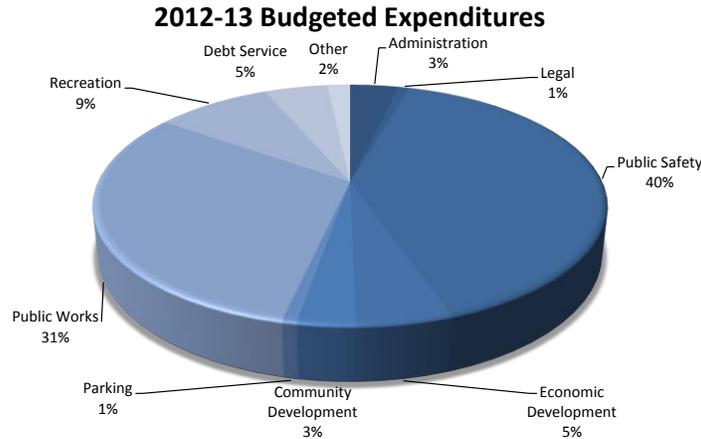
Sales Tax	\$5,850,000
Property Tax	\$6,147,760
Other Tax	\$2,615,600
Fire District	\$2,492,000
Other Intergovernmental	\$2,308,140
Licenses & Permits	\$1,201,000
Fines & Penalties	\$460,500
User Charges	\$14,148,830
Recreation	\$1,214,000
Franchise Revenue	\$1,961,000
TIF Revenues	\$2,650,000
Pension Contributions	\$2,879,200
Miscellaneous	\$2,111,260
Total Revenues	\$46,039,290

Revenues received from real estate taxes represent approximately 13.4% of all Village revenues. In order to put the property tax levy in perspective, the estimated 2011 levy of \$6.1 million is less than half of the \$17.4 million it costs the Village to provide Police and Fire services.

Total Village Expenditures

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

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



Administration	\$1,593,680
Legal	\$364,000
Public Safety	\$17,440,980
Economic Development	\$2,204,000
Community Development	\$1,340,370
Parking	\$339,520
Public Works	\$13,543,320
Recreation	\$3,813,860
Debt Service	\$2,092,420
Other	\$748,260
Total Expenditures	\$43,480,410

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

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

How Much Do We Pay and How Do We Compare?

While both the tax levy and budgeting process can be complicated and somewhat difficult to understand, homeowners often focus on how these processes impact the dollar amount of their real estate tax bill. Based upon the estimated 2012 Village tax levy, the following comparison illustrates the impact of the 2012 levy and the amount of tax a Libertyville property owner will pay to the Village:

IMPACT ON A LIBERTYVILLE HOMEOWNER

(Assumes a 7% decrease in the Equalized Assessed Valuation)

EAV is Approximately 1/3 Market Value

2011 EAV	2011 VILLAGE TAX	2012 ESTIMATE EAV	2012 EST TAX	DOLLAR INCREASE	% CHANGE
\$75,000	\$373	\$69,750	\$389	\$16	4.3%
\$100,000	\$497	\$93,000	\$518	\$21	4.3%
\$150,000	\$745	\$139,500	\$778	\$32	4.3%
\$200,000	\$994	\$186,000	\$1,037	\$43	4.3%

The proposed 2012 Village tax levy will result in a 4.3% increase to a typical property owner's tax bill for the Village of Libertyville that will be paid in 2013 (does not include schools and other taxing bodies).

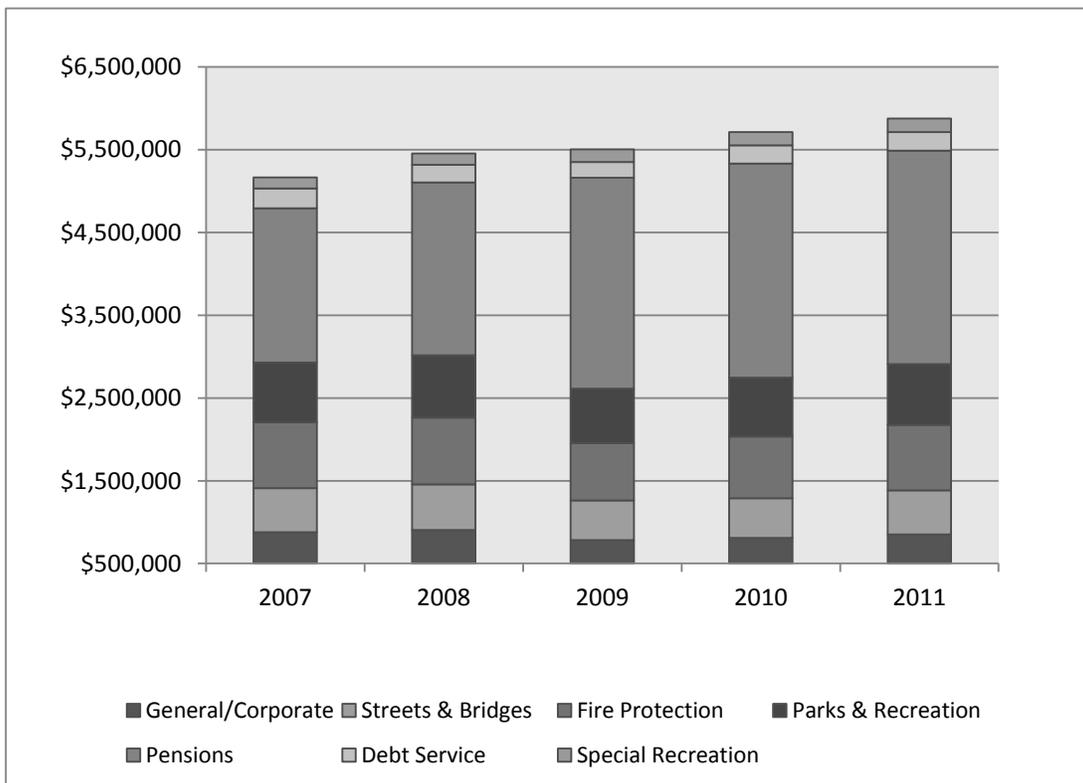
In comparing to surrounding communities, the Village of Libertyville's tax rate compares very favorably. The following table compares Libertyville's 2011 tax rate (taxes paid in 2012) to surrounding communities noting several communities have a separate park and/or fire protection districts. Also shown is the amount of property tax paid for Village services on property with a value of \$400,000. Even with the tax increase approved to fund the road bonds, the Village's tax rate will still be one of the lowest of the surrounding communities.

Community	Village Rate	Fire District	Park District	Total Tax Rate	Taxes Paid on a \$400,000 Home
Mundelein	\$ 1.344	-	\$ 0.418	\$ 1.762	\$ 2,349
Deerfield	\$ 0.605	\$ 0.529	\$ 0.503	\$ 1.637	\$ 2,183
Grayslake	\$ 0.493	\$ 0.561	\$ 0.419	\$ 1.473	\$ 1,964
Buffalo Grove	\$ 0.852	-	\$ 0.452	\$ 1.304	\$ 1,739
Highland Park	\$ 0.643	-	\$ 0.410	\$ 1.053	\$ 1,404
Lake Forest	\$ 1.035	-	\$ -	\$ 1.035	\$ 1,380
Vernon Hills	-	\$ 0.495	\$ 0.520	\$ 1.015	\$ 1,353
Lake Bluff	\$ 0.621	-	\$ 0.389	\$ 1.010	\$ 1,347
Antioch	\$ 1.006	-	-	\$ 1.006	\$ 1,341
Lincolnshire	\$ 0.238	\$ 0.662	-	\$ 0.900	\$ 1,200
Libertyville	\$ 0.497	-	-	\$ 0.497	\$ 663
Gurnee	-	-	\$ 0.422	\$ 0.422	\$ 563

Extended Property Tax Levy

2007 Through 2011

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General/Corporate	\$ 878,588	\$ 905,074	\$ 782,453	\$ 809,254	\$ 851,636
Streets & Bridges	532,462	553,101	479,568	478,196	532,272
Fire Protection	794,339	804,511	694,112	747,947	792,494
Parks & Recreation	722,126	754,228	656,252	711,163	733,353
Pensions	1,865,494	2,086,699	2,549,284	2,587,161	2,578,564
Debt Service	240,709	213,698	189,303	220,706	224,737
Special Recreation	132,390	138,275	151,443	159,399	165,596
Total Extended Levy	\$ 5,166,108	\$ 5,455,586	\$ 5,502,415	\$ 5,713,826	\$ 5,878,652
 Tax rate	 0.0429	 0.0434	 0.0436	 0	 0.497



Five Year Plan Section

Introduction

The Village of Libertyville has historically enjoyed a healthy financial condition. However, beginning in 2001, the economy slowed considerably and this slowdown hit Illinois municipalities hard and Libertyville was no exception. Economic conditions have improved since 2001 although many of the Village's main revenue generators did not. During late 2008 and early 2009, the global economy was in a recession due to the collapse of the banking and housing industries. While the recession has ended, the effects of the recession are still being felt by most governmental entities and Libertyville is no exception. Property values have dropped since 2008 and the Village's Equalized Assessed Valuation (EAV) has seen the effects of this with a decrease in EAV the past two years. It is estimated that the 2012 EAV will decrease although the amount will not be known until March of 2013. In most cases, the effects of the economy hit governments later than consumers and other industries and as the stock market and other indexes are improving, indicators continue to predict very slow growth in governmental revenues. Many in the governmental sector believe that low growth in revenues along with pressures to reduce expenses will become the new norm for the future.

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

Background

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

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

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

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

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

During the 2005-06 fiscal year, the Village Board approved increasing the cost of vehicle stickers along with an increase in the telecommunications infrastructure maintenance fee (IMF) that generated an additional \$385,000. Currently \$1.2 million is available annually for roadway and other infrastructure improvements (\$550,000 in MFT Fund and \$650,000 in Capital Projects Fund). Due to deteriorating road conditions and insufficient funding, the Village Board placed a referendum on the March 2012 ballot in order to obtain approval to issue up to \$20 million in bonds over the next five years for road rehabilitation. This referendum was approved with approximately 60% of the voters in favor of the measure. The Village has been working with an outside engineering firm in order to have all engineering plans ready for roadwork to begin in the spring of 2013. The first bond is scheduled to be sold on November 13, 2012.

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

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

Libertyville's property tax rate is substantially lower than most of the communities, in the following chart, once all of the services that Libertyville provides are included in the comparison. Using the rates in the chart, property taxes on a home valued at \$400,000 would pay approximately \$661 to the Village of Libertyville. The same home in other communities would pay between \$2,343 and \$561 for all municipal services including fire and parks and recreation. The tax rates described are for taxes levied in 2011 and paid in 2012.

2011 TAX RATES

<u>Community</u>	<u>Village Rate</u>	<u>Fire District</u>	<u>Park District</u>	<u>Total Tax Rate</u>	<u>Village Tax Paid on a \$400,000 Home</u>
Mundelein	1.344	-	0.418	1.762	\$2,343
Deerfield	0.605	0.529	0.503	1.637	\$2,177
Grayslake	0.493	0.561	0.419	1.473	\$1,959
Buffalo Grove	0.852	-	0.452	1.304	\$1,734
Highland Park	0.643	-	0.410	1.053	\$1,400
Lake Forest	1.035	-	-	1.035	\$1,377
Vernon Hills	-	0.495	0.520	1.015	\$1,350
Lake Bluff	0.621	-	0.389	1.010	\$1,343
Antioch	1.006	-	-	1.006	\$1,338
Lincolnshire	0.238	0.662	-	0.900	\$1,197
Libertyville	0.497	-	-	0.497	\$661
Gurnee	-	-	0.422	0.422	\$561

2012-13 Fiscal Year

The projections for the current fiscal year are based on the Village Budget and reflect actual experience for the first six months of the fiscal year. Staff estimates revenues to be above budget by \$520,010 with the major variances as follows:

- Sales tax revenue is projected to be above budget by \$140,000.
- Licenses, Fees and Other Revenues are projected to be above budget by \$140,910 due to Police Fines and Birth/Death Certificate Fees.
- Income Tax Revenue is projected to be above budget by \$171,110.

Total General Fund expenses are projected to end the year \$815 below budget with the major variances as follows:

- Salaries are expected to end the year \$25,255 above budget due to the payout of vacation for the retirement of an employee along with reinstating the merit increase program for non-union employees, which was approved by the Village Board but not included in the original budget.
- Benefits are projected to be above budget by \$29,460 due to payment of sick leave for an employee that retired during the fiscal year and various insurance increases due to employee status changes throughout the year. The hiring of a new police officer was delayed in order to offset the cost of the sick leave payout.
- Contractual expenses are projected to be \$69,880 above budget due to additional legal expenses incurred for various litigation and special projects.
- IRMA- Insurance is projected to be \$122,290 below budget.
- Capital is projected to be above budget due to repairs to the emergency siren system. These costs have been covered by revenue from an insurance reimbursement.

The projected fund balance will increase from \$7.0 million to \$8.5 million which is 38% of expenditures and in compliance with the Village's recently approved fund balance policy.

Sports Complex Impact

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

During the 2009-10 fiscal year, the Village formally transferred \$8.4 million to the Sports Complex Fund to cover the prior year losses which were previously recorded as an interfund receivable since it was always the Village Board's intent to repay this back to the General Fund. Realizing the losses were increasing each year, the Village Board authorized the sale of the FEC property in 2005 and the GLC property in 2007. Due to the downturn in the economy and the real estate market, there have not been any viable offers on these parcels. Because of this, in 2010 the Village refunded all of

the debt on the Sports Complex and has increased the number of years the debt will be outstanding. For the next fiscal year, the debt will be approximately \$1,000,000 and will increase to \$1.7 million in the 2014-15 fiscal year. The current budget includes a subsidy of \$361,410 which will grow to \$1.1 million in the 2014-15 fiscal year. The Village continues to focus on enhancing the profitability of the complex until such time the FEC and GLC parcels can be sold in order to reduce the debt payments.

2013-14 Fiscal Year

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

- The Consumer Price Index will range between 2 and 3%;
- Salaries are assumed to increase 3.5% and include cost of living and step increases;
- Benefits which include pension and health & dental insurance premiums will increase 7.5% annually;
- Contractual , Utilities, Commodities, and Repairs & Maintenance expenses will increase 1% in 2012 and increase 2.0% annually thereafter;
- IRMA insurance will increase 7.5% annually;
- Licenses, Fees and Other Revenues will grow between 2% and 3% with some categories showing no growth;
- Sales Tax growth for 2013-14 of 2% above the 2012-13 projection and 2.5% annually thereafter; and

Based on the above assumptions, the 2013-14 fiscal year is projected to result in a surplus of \$1,342,764 or \$992,764 after the estimated \$350,000 transfer to the Sports Complex. Fund balance as of April 30, 2014 is estimated to increase to \$9.5 million which is above the fund balance requirement in the recently revised fund balance policy. The fund balance is projected to decrease in the 2014-15 fiscal year due to the increase in debt service payments and corresponding increase in the subsidy to the Sports Complex. If the Sports Complex does not begin generating additional revenue or the Village is not able to sell portions of the property and reduce debt, other adjustments in the General Fund will become necessary in order to balance the budget and retain fund balance at the recommended levels. Based on the fund balance policy, the required fund balance as of April 30, 2012 was approximately \$250,000 below the required amount of \$7.3 million. For fiscal years ending April 30, 2013 through 2016, fund balances will meet the requirements of the policy, however in 2016-17 will begin to decrease and will not meet the requirements.

**GENERAL FUND
FOR THE YEARS ENDING APRIL 30, 2013-17**

	<u>2012-2013</u>	<u>2012-2013</u>				
	<u>BUDGET</u>	<u>PROJECTION</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
REVENUES						
Sales Tax	5,850,000	5,990,000	6,109,800	6,262,545	6,419,109	6,579,586
Property Tax	5,889,000	5,883,000	6,124,803	6,280,137	6,492,486	6,770,971
Libertyville Fire Protection Dist.	2,492,000	2,498,000	2,572,940	2,650,128	2,729,632	2,811,521
Income Tax	1,608,900	1,780,000	1,790,000	1,843,700	1,899,011	1,955,981
Licenses, Fees & Other	5,104,315	5,245,225	4,989,368	5,070,768	5,153,885	5,238,756
Electric, Gas & Phone Taxes	2,716,000	2,780,000	2,700,000	2,717,000	2,734,170	2,751,512
Interest	2,000	6,000	7,000	10,000	10,000	10,000
Total Revenues	<u>23,662,215</u>	<u>24,182,225</u>	<u>24,293,911</u>	<u>24,834,278</u>	<u>25,438,292</u>	<u>26,118,328</u>
EXPENDITURES						
Salaries	11,635,280	11,660,535	11,920,646	12,335,999	12,765,890	13,210,828
Benefits	5,128,630	5,158,090	5,512,971	5,926,138	6,370,292	6,847,758
Contractual	1,379,060	1,448,940	1,392,851	1,417,001	1,441,597	1,466,648
IRMA- Insurance	722,370	600,080	645,086	693,467	745,478	801,388
Utilities	259,560	258,860	262,144	267,362	272,686	278,115
Commodities	1,835,330	1,817,660	1,849,683	1,886,354	1,923,756	1,961,902
Capital	26,000	41,250	23,000	37,000	37,000	37,000
Repairs & Maintenance	1,274,750	1,274,750	1,289,767	1,315,455	1,341,657	1,368,384
Transfers	55,000	55,000	55,000	55,000	55,000	55,000
Total Expenditures	<u>22,315,980</u>	<u>22,315,165</u>	<u>22,951,147</u>	<u>23,933,778</u>	<u>24,953,356</u>	<u>26,027,023</u>
Surplus/(Deficit)	1,346,235	1,867,060	1,342,764	900,501	484,936	91,305
Sports Complex Subsidy	-361,410	-361,410	-350,000	-1,100,000	-1,100,000	-1,100,000
Fund Balance May 1	<u>7,010,372</u>	<u>7,010,372</u>	<u>8,516,022</u>	<u>9,508,786</u>	<u>9,309,287</u>	<u>8,694,223</u>
Fund Balance April 30	<u>7,995,197</u>	<u>8,516,022</u>	<u>9,508,786</u>	<u>9,309,287</u>	<u>8,694,223</u>	<u>7,685,527</u>

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

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

Notes to Projections

1. SALES TAX

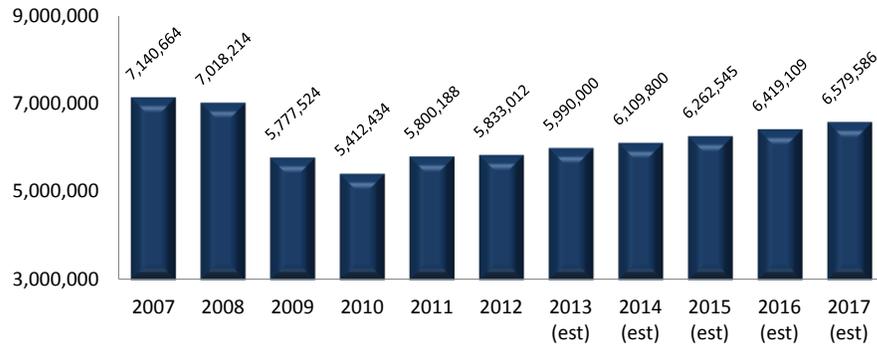
Since 1935, the State of Illinois has collected a retailer's occupation tax (sales tax). The current sales tax rate for general merchandise is 7.0 percent of purchase price. Of this rate, 5% is retained by the State, 1 percent of the tax is distributed to the Village, ½ of 1% is distributed to Lake County and ½ of 1% is used for mass transit. For the 2012-13 fiscal year, sales tax accounted for 25% of the General Fund Budgeted Revenues.

A. 5 Year History

Over the last four year period 2008-2012, the Village's sales tax revenues have decreased from \$6,166,382 in 2008 to \$5,858,413 in 2012. During fiscal year 09-10, sales tax bottomed out at \$5.4 million and has been increasing between 2-4% per year. This period followed a time during the 1990's distinguished by a rapid growth in population area-wide, a general upward trend in family income, and generally good economic conditions. This period was effected by a leveling off of retail and commercial development in Libertyville along with a decline in the economy. Projections for 2013-14 indicate sales tax revenue will increase approximately 2% from the previous year.

The Village's sales tax revenues are composed of receipts from a variety of commercial types and data received from the Illinois Department of Revenue for calendar year show that auto sales tax receipts comprise 58% of sales tax collections, while food establishments (grocery and convenience stores) made up approximately 9% and drinking and eating places made up 9% of retail sales. The automotive category has decreased from 71% of all sales in 2001 to the current 58% level. While some of this decline has to do with the economy, a portion of this decrease is also attributed to increased competition in the local auto industry due to several automobile dealerships that have opened in neighboring towns.

Sales Tax Revenue



B. Projections and Assumptions

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

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

In order to project future sales tax revenues, several assumptions must be made. Key variables include economic conditions, commercial competition, Libertyville commercial growth, and disposable household income. The Staff's estimate for

what we consider likely sales tax revenues for 2012-13 will be at \$5.99 million and will increase in 2013-14 to \$6.2 and 2.5% yearly thereafter.

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

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

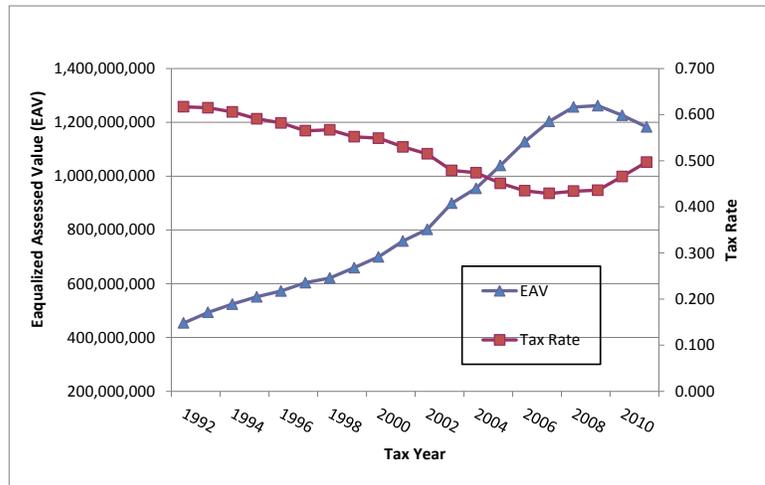
PROPERTY TAX

A. History

A review of the Village’s equalized assessed valuation (E.A.V.) and tax rate extension over the period from 1992-2011 shows substantial increases in the value of real property and a remarkably stable tax rate. During this period the E.A.V. increased from \$453,773,290 to \$1,182,827,397 (5% annual average). The tax rate during this time averaged .520 and ranged from .429 to .617 per \$100/E.A.V. The tax rate has been decreasing since the tax cap legislation went into effect in 1991, although the recent drop in EAV has caused the rate to increase slightly since the EAV decreases were greater than the rate increase allowed under the tax cap.

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

Property Tax Rate vs. EAV



B. Projections and Assumptions

For the 2013-14 year, the estimated EAV is projected to decrease approximately 9% due to the effects of the economic downturn and the subsequent effect on the housing market. The Township Assessor bases the EAV on the prior three-year housing sales and in most cases housing values within Libertyville as in all areas of the County have declined. This is the third consecutive year that the total EAV is projected to decrease from the previous year. It is assumed that the tax rate levy will increase slightly due to this decline in the EAV and then remain somewhat stable over the next five years. This would be consistent with Village's practice of minimal rate fluctuations and ensure that new development would support the additional costs necessitated by their presence in the community.

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

PREVIOUS TAX EXTENSION	CONSUMER PRICE INDEX	EST EAV	GROWTH	LIMITING RATE	MAXIMUM TAX EXTENSION	SPECIAL REC & TOWNSHIP	NET AVAIL. GENERAL FUND
5,488,320	1.030	\$1,106,029,479	6,000,000	0.5139	\$5,683,803	\$441,000	6,124,803
5,683,803	1.030	\$1,100,969,184	6,000,000	0.5300	\$5,835,137	\$445,000	6,280,137
5,835,137	1.030	\$1,118,978,876	7,000,000	0.5400	\$6,042,486	\$450,000	6,492,486
6,042,486	1.030	\$1,148,358,454	7,000,000	0.5500	\$6,315,971	\$455,000	6,770,971
6,315,971	1.030	\$1,178,325,623	7,000,000	0.5600	\$6,598,623	\$460,000	7,058,623

2. LIBERTYVILLE FIRE PROTECTION DISTRICT

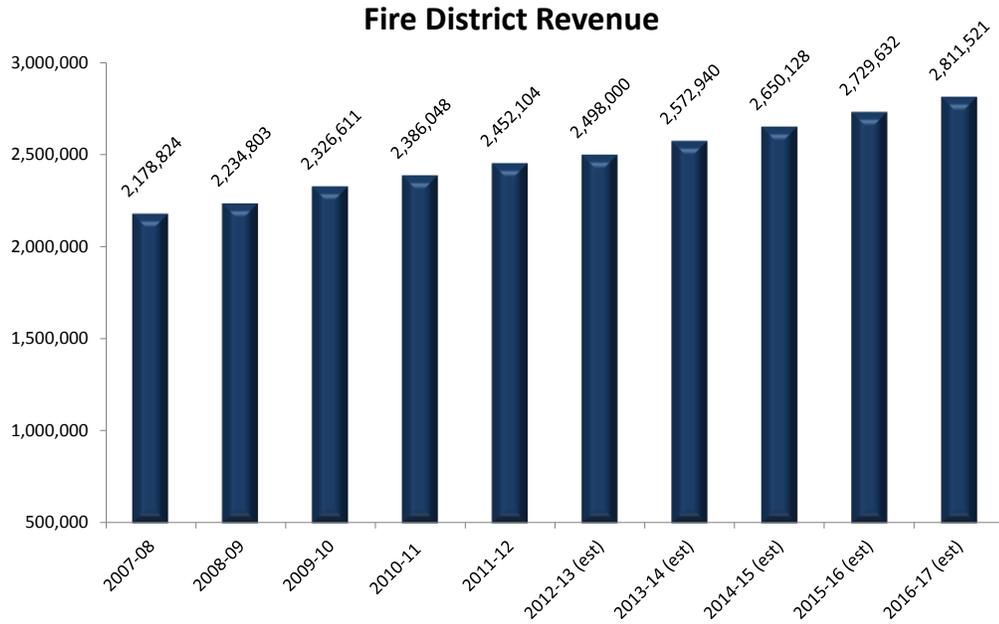
A. 5 Year History

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

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

In 1999, the Village and the LFPD negotiated a new contract that provided a fixed payment for Village services, which increased 5% annually. In addition, the LFPD completed construction of a fire station, which the Village manages and staffs with nine contracted employees. This contract expired in 2005 and the Village and Fire District entered into a new contract that limits increases to the

lower of 40% of the Fire budget or an increase equal to the consumer price index (CPI) used in the tax cap calculation. If the CPI is below 2%, the increase is half the difference between the CPI and budget increase. Since the CPI for the 2013-14 year is 3% and the projected fire budget increase is 3.4%, the increase is limited to 3% over the 2012-13 contract. The district has also agreed to allow the Village to bill district residents for ambulance service.



Projections and Assumptions

A projection of five years revenues from the LFPD is shown above and is based on the contractually allowed increase. Staff assumes the District's contribution in 2013-14 to be \$2,572,940 which is 3% above the previous year. Future years include a 3% increase per year.

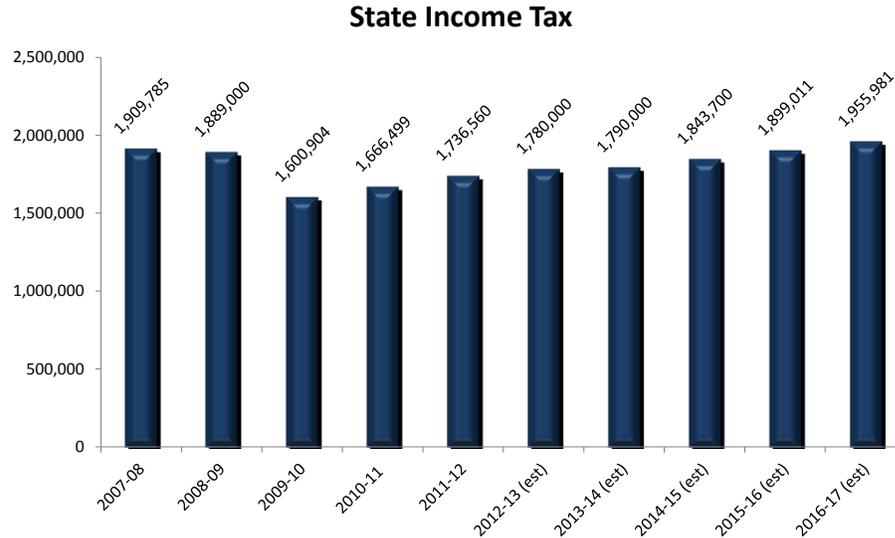
3. INCOME TAX

A. 5 Year History

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

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

A 5-year summary of income tax revenue for Libertyville is shown below, along with projection for 5 years.



B. Projections and Assumptions

The projection of State Income Tax revenue is based on information provided by the Illinois Municipal League. The five year projection of income tax receipts shows the 2013-14 fiscal year to increase slightly. Staff has projected taxes for 2015-17 to increase at 3% annually based on historical averages by the State of Illinois.

4. LICENSES, FEES AND OTHER

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

	<u>2012-2013</u>	<u>2012-2013</u>				
LICENSES, FEES & OTHER	<u>BUDGET</u>	<u>PROJECTION</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
IL USE TAX	320,970	307,000	316,210	325,696	335,467	345,531
LEASED CAR TAX	72,000	75,000	76,500	78,030	79,591	81,182
PERSONAL PROP REPLACEMENT	101,600	101,600	104,648	107,787	111,021	114,352
MAINTENANCE FEES	79,075	79,075	78,000	79,560	81,151	82,774
IRMA INSURANCE SURPLUS	100,000	75,000	75,000	75,000	75,000	75,000
TIF SURPLUS	130,000	140,000	141,400	142,814	144,242	145,685
BUILDING PERMITS	625,000	625,000	575,000	586,500	598,230	610,195
ZONING FEES	25,000	25,000	25,000	25,000	25,000	25,000
FIRE BUREAU/PERMIT FEES	50,000	50,000	50,000	50,000	50,000	50,000
BUSINESS LICENSE	91,000	91,000	91,000	91,000	91,000	91,000
FINES	404,500	500,000	505,000	510,050	515,151	520,302
AMBULANCE FEES	540,000	540,000	553,500	567,338	581,521	596,059
RECYCLING/SW ALCO FEES	100,000	105,000	105,000	105,000	105,000	105,000
ENGINEERING FEES	100,000	100,000	60,000	60,000	60,000	60,000
RECREATION FEES	750,000	725,000	700,000	714,000	728,280	742,846
SWIMMING FEES	373,000	375,000	375,000	382,500	390,150	397,953
GOLF COURSE FEES	54,300	59,000	59,000	59,000	59,000	59,000
ALARM FEES	185,000	185,000	188,700	192,474	196,323	200,250
5. POLICE SERVICES	70,000	70,000	72,100	74,263	76,491	78,786
BIRTH/DEATH CERT	200,000	265,000	280,000	282,800	285,628	288,484
PARKING RECEIPTS	5,000	15,000	15,000	15,000	15,000	15,000
CABLE FRANCHISE	361,000	361,000	364,610	368,256	371,939	375,658
ELECTRIC & GAS UTILITY TAX	1,656,000	1,700,000	1,700,000	1,717,000	1,734,170	1,751,512
TELECOM IMF	1,060,000	1,080,000	1,000,000	1,000,000	1,000,000	1,000,000
MISC REVENUES	366,870	376,550	178,700	178,700	178,700	178,700
TOTAL	7,820,315	8,025,225	7,689,368	7,787,768	7,888,055	7,990,268

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

B. Projection and Assumptions

Revenues from interest earnings are affected by balances available for investment and interest rates. In the projections, interest has been calculated to increase to \$7,000 in 2014 and \$10,000 in 2015 through 2017. These projections take into account the economy, cash reserve balances and the current investment returns.

6. SALARIES

For the purposes of this report, salaries include a 3.5% increase for all employees. The Police Officer, Sergeants and Public Works contracts include a 2% increase on May 1, 2013. The Fire Union contract is scheduled for a 1% increase on May 1st and November 1st. The union contracts also include merit or step increases for employees not at the top of their pay schedule. This financial plan does not include any new personnel.

The following table shows the anticipated expenditures in this category:

SALARIES	<u>2012-2013</u>	<u>2012-2013</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	53,400	53,400	53,400	53,400	53,400	53,400
ADMINISTRATION	581,910	576,060	602,277	623,357	645,174	667,755
COMMUNITY DEVELOPMENT	885,830	885,830	916,834	948,923	982,136	1,016,510
PUBLIC WORKS	1,357,310	1,357,310	1,404,816	1,453,984	1,504,874	1,557,544
POLICE	4,393,950	4,425,055	4,427,738	4,582,709	4,743,104	4,909,113
FIRE	3,705,940	3,705,940	3,835,648	3,969,896	4,108,842	4,252,651
RECREATION	656,940	656,940	679,933	703,731	728,361	753,854
PUBLIC BUILDINGS	0	0	0	0	0	0
TOTAL	11,635,280	11,660,535	11,920,646	12,335,999	12,765,890	13,210,828

7. BENEFITS

Benefit costs include, social security, Medicare, pension costs, health, dental and life insurance. Due to funding levels for the pension funds and trends in health insurance premiums, benefits are projected to increase at a 7.5% rate per year. For 2012-13 the police and fire pension contributions remained level due to changes in actuarial assumptions and investment returns above targets. For the 2013-14 year, the contributions have increased approximately 4%.

BENEFITS	<u>2012-2013</u>	<u>2012-2013</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	4,080	4,080	4,080	4,080	4,080	4,080
ADMINISTRATION	248,990	260,000	267,664	287,739	309,319	332,518
COMMUNITY DEVELOPMENT	330,830	330,830	355,642	382,315	410,989	441,813
PUBLIC WORKS	635,550	640,000	683,216	734,457	789,542	848,757
POLICE	2,112,280	2,112,280	2,270,701	2,441,004	2,624,079	2,820,885
FIRE	1,669,000	1,683,000	1,794,175	1,928,738	2,073,393	2,228,898
RECREATION	127,900	127,900	137,493	147,804	158,890	170,807
PUBLIC BUILDINGS	0		0	0	0	0
TOTAL	5,128,630	5,158,090	5,512,971	5,926,138	6,370,292	6,847,758

8. CONTRACTUAL EXPENDITURES

The Village projects a 1% growth in its operating expenditures for 2013-14 and 2% for 2015 through 2017, which is slightly below the anticipated annual consumer price index assumption.

CONTRACTUAL	<u>2012-2013</u>	<u>2012-2013</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	3,000	3,000	3,030	3,060	3,091	3,122
ADMINISTRATION	86,120	90,000	86,981	88,721	90,495	92,305
LEGAL	364,000	430,000	367,640	371,316	375,030	378,780
PUBLIC BUILDINGS	0	0	0	0	0	0
COMM ORGANIZATIONS	36,000	36,000	36,360	37,087	37,829	38,586
COMMUNITY DEVELOPMENT	50,290	50,290	50,793	51,809	52,845	53,902
CBD PARKING	0	0	0	0	0	0
PUBLIC WORKS	110,080	110,080	111,181	113,404	115,673	117,986
POLICE	358,950	358,950	362,540	369,790	377,186	384,730
FIRE	197,450	197,450	199,425	203,413	207,481	211,631
EMERGENCY MGMT	0	0	0	0	0	0
RECREATION	173,170	173,170	174,902	178,400	181,968	185,607
TOTAL	\$1,379,060	\$1,448,940	\$1,392,851	\$1,417,001	\$1,441,597	\$1,466,648

9. IRMA

From 2006 through 2011, costs for the Village's Intergovernmental Risk Management Association (IRMA) insurance have increased an average of 18% per year due to higher than normal claims that resulted in a positive premium modifier or surcharge. The past several years have seen the experience modifier reducing premiums. For fiscal years after 2013-14, staff is projecting a 7.5% annual increase for IRMA which is reduced from a 10% factor that has been projected the past several years.

IRMA						
ADMINISTRATION	\$150,160	\$110,700	119,003	127,928	137,522	147,836
PUBLIC BUILDINGS	\$8,680	\$6,400	6,880	7,396	7,951	8,547
COMMUNITY DEVELOPMENT	\$26,990	\$20,130	21,640	23,263	25,007	26,883
PUBLIC WORKS	\$130,270	\$113,400	121,905	131,048	140,876	151,442
POLICE	\$173,150	\$136,850	147,114	158,147	170,008	182,759
FIRE	\$163,280	\$129,500	139,213	149,653	160,877	172,943
RECREATION	\$69,840	\$83,100	89,333	96,032	103,235	110,977
TOTAL	\$722,370	\$600,080	\$645,086	\$693,467	\$745,478	\$801,388

10. UTILITIES & COMMODITIES

Utilities and commodities are projected to increase 1% for the 2013-14 fiscal year and 2% through 2016-17.

UTILITIES	<u>2012-2013</u>	<u>2012-2013</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	0	0	0	0	0	0
ADMINISTRATION	9,000	8,300	9,090	9,272	9,457	9,646
LEGAL	0	0	0	0	0	0
PUBLIC BUILDINGS	2,220	2,220	2,242	2,287	2,333	2,379
COMM ORGANIZATIONS	0	0	0	0	0	0
COMMUNITY DEVELOPMENT	4,600	4,600	4,646	4,739	4,834	4,930
CBD PARKING	1,300	1,300	1,313	1,339	1,366	1,393
PUBLIC WORKS	112,600	112,600	113,726	116,001	118,321	120,687
POLICE	12,000	12,000	12,120	12,362	12,610	12,862
FIRE	44,000	44,000	44,440	45,329	46,235	47,160
EMERGENCY MGMT	1,200	1,200	1,200	1,200	1,200	1,200
RECREATION	72,640	72,640	73,366	74,834	76,330	77,857
TOTAL	\$259,560	\$258,860	\$262,144	\$267,362	\$272,686	\$278,115

COMMODITIES	<u>2012-2013</u>	<u>2012-2013</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	29,750	29,750	30,048	30,348	30,651	30,958
ADMINISTRATION	69,980	69,980	70,680	72,093	73,535	75,006
LEGAL	0	0	0	0	0	0
PUBLIC BUILDINGS	2,700	2,700	2,727	2,782	2,837	2,894
COMM ORGANIZATIONS	152,000	152,000	153,520	156,590	159,722	162,917
COMMUNITY DEVELOPMENT	30,650	30,650	30,957	31,576	32,207	32,851
CBD PARKING	3,000	3,000	3,030	3,091	3,152	3,215
PUBLIC WORKS	607,670	590,000	613,747	626,022	638,542	651,313
POLICE	306,230	306,230	309,292	315,478	321,788	328,223
FIRE	481,660	481,660	486,477	496,206	506,130	516,253
EMERGENCY MGMT	5,050	5,050	1,100	1,100	1,100	1,100
RECREATION	146,640	146,640	148,106	151,069	154,090	157,172
TOTAL	\$1,835,330	\$1,817,660	\$1,849,683	\$1,886,354	\$1,923,756	\$1,961,902

11. CAPITAL EXPENDITURES

The Village's capital improvements are financed from a number of funds. For example, water, sewer and wastewater treatment plant capital improvements are financed by water and sewer revenues. Major road improvements are financed primarily by the Motor Fuel Tax Fund and revenues (vehicle sticker fees and a portion of the Phone Utility Tax) dedicated to the Capital Improvement Fund. Internal Service funds were created several years ago to finance the replacement of Village vehicles and technology. These funds are financed through transfers from departments that receive benefits. In 1996, the Park Improvement Fund and the Building Improvement Fund were established. Capital expenditures in the General Fund are primarily "operating capital" and will be included at a reduced level for 2014 and then increase from 2015 to 2017.

	<u>2012-2013</u>	<u>2012-2013</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
CAPITAL						
ADMINISTRATION	0	0	1,000	1,000	1,000	1,000
COMM DEVELOPMENT	0	0	1,000	1,000	1,000	1,000
PUBLIC WORKS	0	0	5,000	10,000	10,000	10,000
POLICE	5,000	5,000	5,000	10,000	10,000	10,000
FIRE	5,000	5,000	5,000	5,000	5,000	5,000
EMERGENCY MGMT	1,000	16,250	1,000	0	0	0
RECREATION	15,000	15,000	5,000	10,000	10,000	10,000
TOTAL	26,000	41,250	23,000	37,000	37,000	37,000

As mentioned above, many capital improvements are financed by other funds. The Capital Improvements Fund receives approximately \$650,000 in vehicle sticker and infrastructure maintenance fee revenue per year. The Motor Fuel Tax Fund receives approximately \$560,000 from State Motor Fuel Tax. In the past when the General Fund had a year end surplus, a portion of that surplus was transferred to the Capital Improvement, Public Building Improvement and other funds to finance capital type expenditures. A summary of 2011-12 Capital expenditures and their respective fund balances are as follows:

<u>Fund</u>	<u>2012-13</u> <u>Capital</u> <u>Expenditures</u>	<u>Projected</u> <u>Balance</u> <u>April 2013</u>
Capital Improvement	975,800	1,690,870
Motor Fuel Tax	75,100	825,080
Water & Sewer Fund	940,000	1,513,000
Tax Increment Financing	345,000	1,075,550
Park Improvement	186,860	400,820
Public Building Improvement	177,080	124,690

12. REPAIRS AND MAINTENANCE

Repairs and Maintenance costs are projected to increase by 1% for the 2013-14 fiscal year and 2% from 2015-17.

REPAIRS & MAINTENANCE	<u>2012-2013</u>		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	0	0	0	0	0	0
ADMINISTRATION	13,600	13,600	13,736	14,011	14,291	14,577
LEGAL	0	0	0	0	0	0
PUBLIC BUILDINGS	43,250	43,250	43,683	44,556	45,447	46,356
COMM ORGANIZATIONS	0	0	0	0	0	0
COMMUNITY DEVELOPMENT	11,180	11,180	11,292	11,518	11,748	11,983
CBD PARKING	20,790	20,790	20,998	21,418	21,846	22,283
PUBLIC WORKS	564,800	564,800	570,448	581,857	593,494	605,364
POLICE	226,710	226,710	228,977	233,557	238,228	242,992
FIRE	252,070	252,070	254,591	259,683	264,876	270,174
EMERGENCY MGMT	3,050	3,050	5,350	5,350	5,350	5,350
RECREATION	139,300	139,300	140,693	143,507	146,377	149,305
TOTAL	\$1,274,750	\$1,274,750	\$1,289,767	\$1,315,455	\$1,341,657	\$1,368,384

13. TRANSFERS

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

TRANSFERS	<u>2012-2013</u>		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
PUBLIC WORKS	5000	5000	5000	5000	5000	5000
POLICE	5000	5000	5000	5000	5000	5000
FIRE	15000	15000	15000	15000	15000	15000
RECREATION (Park Improvement Fund)	5000	5000	5000	5000	5000	5000
PUBLIC BUILDINGS	25,000	25,000	25,000	25,000	25,000	25,000
TOTAL	55,000	55,000	55,000	55,000	55,000	55,000

General Fund

The General Fund is used to account for resources traditionally associated with governmental operations which are not required to be accounted for in another fund. The following functions are currently accounted for in the General Fund:

Legislative Boards, Commissions and Committees

Administration and Finance

Legal

Public Buildings

Community Organizations and Activities

Community Development

Central Business District Parking

Public Works

Police

Fire

Emergency Management Agency

Recreation

2013-2014
VILLAGE BUDGET

GENERAL FUND PER CAPITA REVENUE & EXPENDITURES

REVENUES	2013-2014 Budget	Per Capita
Property Tax	\$ 6,124,000	\$ 301.45
Other Tax	\$ 1,567,000	\$ 77.14
Licenses & Permits	\$ 889,000	\$ 43.76
Intergovernmental	\$ 8,540,415	\$ 420.40
Charges for Services	\$ 6,500,580	\$ 319.99
Fines & Forfeitures	\$ 487,500	\$ 24.00
Interest Income	\$ 15,000	\$ 0.74
Miscellaneous Revenue	\$ 316,500	\$ 15.58
Transfers	\$ 0	\$ 0.00
Total Revenue	\$ 24,439,995	\$ 1,203.05

EXPENDITURES		
Legislative Boards	\$ 87,130	\$ 4.29
Administration	\$ 1,320,820	\$ 65.02
Legal	\$ 402,100	\$ 19.79
Public Buildings	\$ 80,730	\$ 3.97
Community Organizations	\$ 190,250	\$ 9.37
Community Development	\$ 1,424,545	\$ 70.12
Central Business Dist. Parking	\$ 33,090	\$ 1.63
Public Works	\$ 3,687,360	\$ 181.51
Police	\$ 7,646,855	\$ 376.41
Fire	\$ 6,732,595	\$ 331.41
Emergency Management	\$ 8,400	\$ 0.41
Recreation	\$ 1,808,495	\$ 89.02
Total Expenditures	\$ 23,422,370	\$ 1,152.96

2010 Population

20,315

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

GENERAL FUND REVENUES 01-00

	2010-11	2011-12	2012-13	2012-13	2013-14
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- PROPERTY TAXES					
601 GENERAL CORPORATE PROPERTY TAX	782,335	807,045	850,000	851,635	884,000
602 FIRE PROTECTION PROPERTY TAX	693,205	745,420	795,000	792,495	825,000
603 PARKS PROPERTY TAX	327,637	354,200	360,000	366,675	375,000
604 RECREATION PROPERTY TAX	327,637	354,200	360,000	366,675	375,000
605 HIGHWAYS & BRIDGES (VILLAGE) PROPERTY TAX	479,362	476,635	500,000	538,380	545,000
606 HIGHWAYS & BRIDGES (TWP) PROPERTY TAX	267,172	288,440	290,000	282,650	280,000
607 PENSION (IMRF) PROPERTY TAX	352,925	378,690	377,000	366,675	380,000
608 PENSION (POLICE) PROPERTY TAX	1,223,142	1,222,055	1,225,000	1,230,140	1,250,000
609 PENSION (FIRE) PROPERTY TAX	970,817	977,760	972,000	981,745	1,050,000
610 SPECIAL RECREATION PROPERTY TAX	151,175	158,880	160,000	165,595	160,000
TOTAL PROPERTY TAXES	5,575,407	5,763,325	5,889,000	5,942,665	6,124,000
2- OTHER TAXES					
613 ELECTRIC UTILITY TAX	1,608,830	1,580,215	1,450,000	1,500,000	1,400,000
614 GAS UTILITY TAX	702,549	457,840	206,000	228,000	-
616 LEASED CAR TAX	67,753	72,015	72,000	71,500	72,000
618 PERSONAL PROPERTY REPLACEMENT TAX	92,470	82,960	81,600	73,000	75,000
620 PERSONAL PROPERTY REPLACEMENT TAX (Police)	10,000	10,000	10,000	10,000	10,000
621 PERSONAL PROPERTY REPLACEMENT TAX (Fire)	10,000	10,000	10,000	10,000	10,000
TOTAL INTERGOVERNMENTAL	2,491,602	2,213,030	1,829,600	1,892,500	1,567,000
3- LICENSES AND PERMITS					
626 BUILDING PLAN REVIEW FEES	53,111	64,315	-	-	-
627 BUILDING PERMITS	554,671	602,055	625,000	750,000	715,000
628 ZONING FEES	74,078	33,330	25,000	50,000	25,000
630 FIRE BUREAU-PERMITS/FEES	79,871	72,700	50,000	75,000	55,000
631 LIQUOR LICENSES	80,275	79,225	74,000	76,000	77,000
632 OTHER LICENSES	18,840	16,800	17,000	17,000	17,000
TOTAL LICENSES AND PERMITS	860,846	868,425	791,000	968,000	889,000
4- INTERGOVERNMENTAL					
611 SALES TAX	5,800,188	5,833,015	5,850,000	6,071,000	6,190,000
612 INCOME TAX	1,664,499	1,736,560	1,608,900	1,828,000	1,935,000
615 ILLINOIS USE TAX	284,147	310,220	320,970	310,000	329,100
619 STREET/SIGNAL MAINTENANCE FEES	39,646	40,620	79,075	79,075	81,315
676 GRANTS	119,654	172,770	212,850	139,255	5,000
TOTAL INTERGOVERNMENTAL	7,908,134	8,093,185	8,071,795	8,427,330	8,540,415
5- CHARGES FOR SERVICES					
641 LIBERTYVILLE FIRE PROTECTION DISTRICT	2,386,048	2,452,105	2,492,000	2,498,210	2,573,150
643 AMBULANCE FEES	471,578	573,760	540,000	575,000	610,000
649 GOLF RENTALS	1,272	1,595	1,600	2,510	-
651 RECREATION FEES	761,948	739,910	750,000	664,000	676,000
652 GREENS FEES/COURSE RENTAL	43,801	41,730	52,600	64,700	20,000
653 SWIMMING FEES (Passes, Daily, Lessons)	173,507	217,975	225,000	227,000	235,000
654 SWIMMING PROGRAMS	115,935	120,810	120,000	125,000	125,000
655 SENIOR CENTER MEAL & TRIP FEES	19,638	16,670	20,000	14,500	18,300

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

	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATE	2013-14 APPROVED
5- CHARGES FOR SERVICES					
656 RECYCLING/SWALCO FEE	98,533	145,825	100,000	100,000	100,000
657 PARKING FEES-EMPLOYEE PERMITS	5,475	5,595	5,000	12,000	12,000
658 ENGINEERING FEES	63,098	178,255	100,000	80,000	75,000
659 ALARM FEES	157,982	206,710	185,000	183,130	172,130
660 ELEVATOR INSPECTION FEES	37,712	27,680	29,000	33,000	33,000
670 FIRE SERVICES	11,398	12,820	15,000	12,000	10,000
671 LEGAL & OTHER FEE REIMBURSEMENT	20,977	62,350	10,000	5,000	5,000
672 BIRTH/DEATH CERTIFICATES	194,736	205,375	200,000	250,000	270,000
673 CABLE FRANCHISE FEE	338,977	363,890	361,000	378,000	380,000
674 TELECOMMUNICATION IMF	998,300	1,109,810	1,060,000	1,116,000	1,060,000
675 POLICE SERVICES	84,982	67,535	70,000	90,000	75,000
677 DAMAGE TO VILLAGE PROPERTY	1,139	72,110	5,000	15,000	5,000
678 SENIOR CENTER SPONSORSHIP	3,725	7,075	6,700	7,500	7,500
679 CONCESSIONS-POOLS	26,213	26,190	28,000	25,320	27,000
680 PRO SHOP MERCHANDISE	290	295	100	175	-
681 PARK RENTALS	9,441	13,725	10,000	11,500	11,500
TOTAL CHARGES FOR SERVICE	6,026,705	6,669,795	6,386,000	6,489,545	6,500,580
6- FINES AND FORFEITURES					
636 LOCAL FINES	120,152	239,180	180,000	246,510	225,000
637 CIRCUIT COURT FINES	159,505	207,475	150,000	237,365	200,000
638 DUI COURT FINES-SB #740	4,307	26,970	4,500	13,880	7,500
639 AUTOMATED TRAFFIC ENFORCEMENT	142,150	126,865	70,000	103,000	55,000
TOTAL FINES AND FORFEITURES	426,114	600,490	404,500	600,755	487,500
7- INTEREST					
690 INTEREST INCOME	4,051	3,165	2,000	14,000	15,000
698 INVESTMENT FAIR MARKET VALUE CHANGE	785	-	-	-	-
TOTAL INTEREST	4,836	3,165	2,000	14,000	15,000
8- MISCELLANEOUS					
611 TIF SURPLUS REBATE	265,988	134,895	100,000	144,050	140,000
625 INSURANCE SURPLUS/DISTRIBUTIONS	124,644	252,005	130,000	75,140	108,500
682 PARKS/REC SCHOLARSHIPS & DONATIONS	18,450	14,450	14,000	15,810	17,000
683 PARKWAY TREE PROGRAM	-	4,820	4,320	13,130	15,000
686 DRUG FORFEITURE	-	5,580	-	-	-
687 DARE DONATIONS	2,350	5,965	-	-	-
688 CASH OVER	372	265	-	150	-
699 MISCELLANEOUS REVENUE	37,080	55,620	40,000	36,000	36,000
TOTAL MISCELLANEOUS	448,884	473,600	288,320	284,280	316,500
9- TRANSFERS					
SALES TAX BOND FUND	40,000	-	-	-	-
TOTAL TRANSFERS	40,000	-	-	-	-
TOTAL GENERAL FUND REVENUES	23,782,528	24,685,015	23,662,215	24,619,075	24,439,995

LEGISLATIVE BOARDS AND COMMISSIONS

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

DEPARTMENT SUMMARY

	2010-11	2011-12	2012-13	2012-13	2013-14
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	46,850	53,500	53,400	52,850	53,100
EMPLOYEE BENEFITS	3,580	4,095	4,080	4,045	4,080
CONTRACTUAL	2,990	2,495	3,000	3,000	3,000
UTILITIES					
COMMODITIES	33,030	38,365	29,750	29,025	26,950
CAPITAL					
REPAIRS & MAINTENANCE					
TRANSFERS					
DEBT					
TOTAL	86,450	98,455	90,230	88,920	87,130

LEGISLATIVE

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
Mayor	1	1	\$12,000
Village Trustees	6	6	28,800
Village Clerk	1	1	4,800
			\$45,600

Account Detail

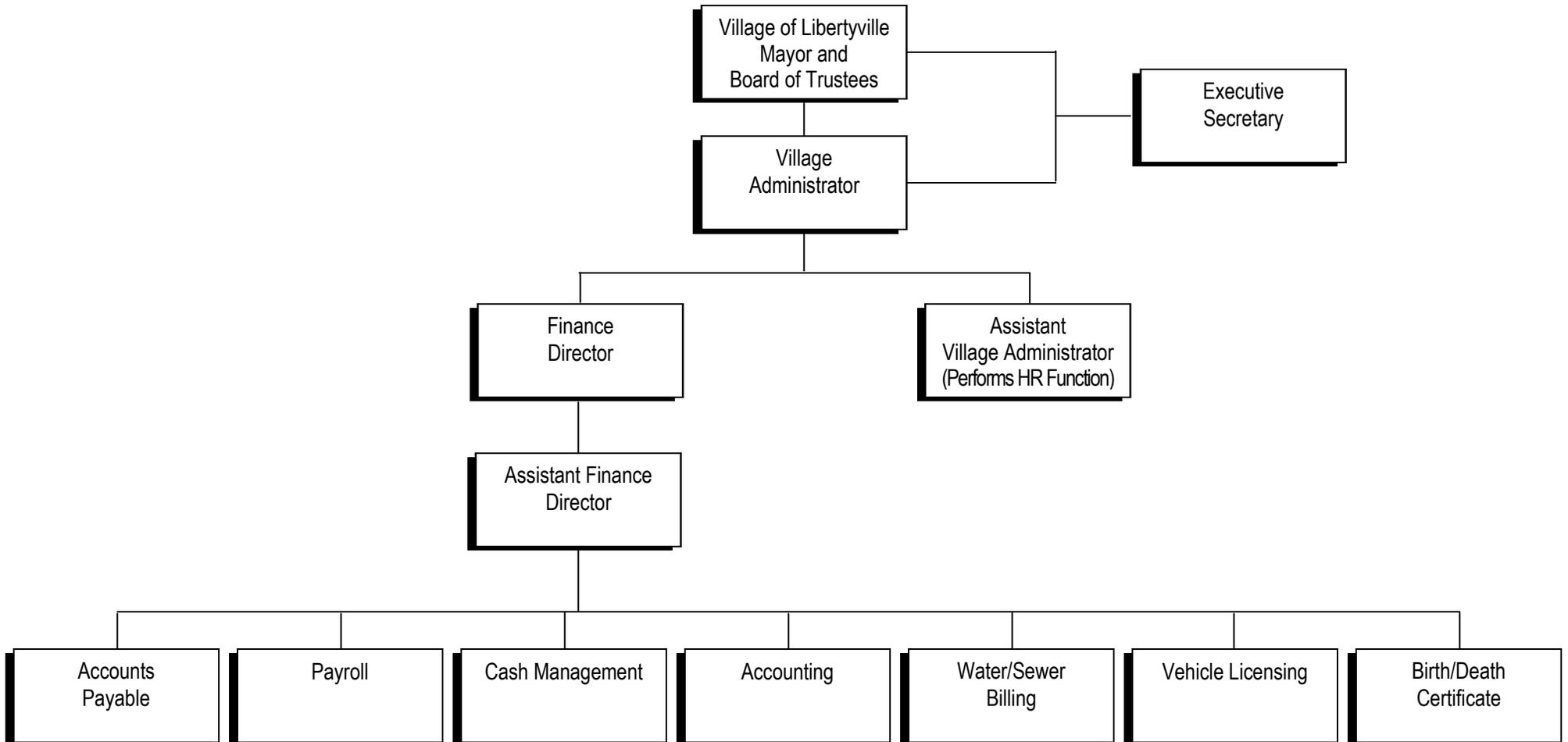
<p>726 Travel/Training/Subscription/Dues</p> <p>Village Memberships:</p> <p style="padding-left: 20px;">CMAP/NICP \$3,500</p> <p style="padding-left: 20px;">Northwest Municipal Conf. 10,100</p> <p style="padding-left: 20px;">Lake County Mun. League 2,100</p> <p style="padding-left: 20px;">IL. Municipal League 1,385</p> <p style="padding-left: 20px;">Miscellaneous 1,000</p> <p style="padding-left: 20px;">Lake County Transportation 750</p> <p style="padding-left: 20px;">Metropolitan Mayors 750</p> <p style="padding-left: 20px;">Municipal Clerks <u>65</u></p> <p style="padding-left: 20px;">\$19,650</p> <p>Meetings \$600</p> <p style="text-align: right; border-top: 1px solid black;">\$20,250</p>	<p>771 Board of Police & Fire Commissioners</p> <p>Fire Testing \$3,000</p> <p>775 Plan Commission/ZBA</p> <p>Commissioner Salaries \$6,200</p>
<p>728 Technical Services</p> <p>Public Notices \$3,000</p>	
<p>770 Appearance Review Commission</p> <p>Commissioner Salaries \$1,300</p>	

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
BOARDS AND COMMISSIONS 01-12

BUDGETED EXPENDITURES			2010-11	2011-12	2012-13	2012-13	2013-14
			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - VILLAGE BOARD	45,600	45,600	45,600	45,600	45,600
1-	770	APPEARANCE REVIEW COMMITTEE	1,250	1,250	1,300	1,100	1,300
1-	775	PLAN COMMISSION/ZONING BOARD APPEALS	-	6,650	6,500	6,150	6,200
TOTAL SALARIES & WAGES			46,850	53,500	53,400	52,850	53,100
2-	794	EMPLOYER CONTRIBUTION - FICA	3,580	4,095	4,080	4,045	4,080
TOTAL EMPLOYEE BENEFITS			3,580	4,095	4,080	4,045	4,080
3-	728	TECHNICAL SERVICES-NOTICES	2,990	2,495	3,000	3,000	3,000
TOTAL CONTRACTUAL			2,990	2,495	3,000	3,000	3,000
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	15,250	16,650	20,000	20,050	20,250
5-	771	BOARD OF POLICE AND FIRE COMMISSIONS	15,200	16,790	6,000	5,300	3,000
5-	773	KEEP LIBERTYVILLE BEAUTIFUL	1,470	595	1,000	1,000	1,000
5-	798	BUSINESS APPRECIATION BREAKFAST	130	690	750	675	700
5-	799	MISCELLANEOUS	980	3,640	2,000	2,000	2,000
TOTAL COMMODITIES			33,030	38,365	29,750	29,025	26,950
TOTAL BOARDS, COMMISSIONS & COMMITTEES			86,450	98,455	90,230	88,920	87,130

ADMINISTRATION & FINANCE DEPARTMENT

Administration and Finance Department



ADMINISTRATION DEPARTMENT

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

2012-2013 Goals

1. **Implementation of Referendums.** If the Road and Electric Aggregation Referendums are approved, Administrative Staff will oversee implementation of both referendums. *The Village saw the successful passage of both a road improvement and electric aggregation referendums in March of 2012. Village staff worked with representatives of the Northern Illinois Municipal Electric Collaborative (NIMEC) and First Energy Corporation to implement the electric aggregation program, with a 98.6% participation rate. In addition, the Village Board has approved the first issuance of bonds for road improvements, and staff is in the process of bidding the 2013-2014 road program.*
2. **Update website redesign and expand online applications.** Staff will continue to update the Village website, and review and implement possible expansion of online applications. *Village staff successfully completed an update to the Village website, along with Facebook and Twitter applications. In addition, the Village has hired a part time Communications Specialist to assist with ongoing updates and improvements to the Village website and expansion of online applications.*
3. **Update plan for Downtown Parking Lot Improvements (east side Milwaukee Avenue).** With the recent extension of the TIF district and near completion of the west side surface lot parking improvements, Administrative Staff will review previous parking studies and update a plan for parking improvements on the east side of Milwaukee Avenue. *Village staff has been working with property owners on the east side of Milwaukee Avenue to negotiate possible lease/acquisition of property for a parking garage, and is also scheduling meetings with property owners in the 500 block of East Milwaukee Avenue to obtain leases for improvements to the existing surface lot.*
4. **Participate in Performance Management Program.** Village has joined the ICMA Center for Performance Measurement, and will be participating in a performance measurement process with the results to be utilized to better identify performance measures, monitor and compare performance with other organizations, and further identify Village services that can be improved. *The Village completed its first participation in the ICMA Center for Performance Management, and shared those positive results with the Mayor and Village Board at the October 2012 goal setting workshop. Since that time, the staff has participated in a second performance management program and is currently analyzing and summarizing the results.*
5. **Green Strategies.** Continue to review opportunities to increase Village environmental and sustainability related strategies, including potential to increase business recycling drop-off to residents, increased recycling education to work towards the 60% recycling goal, and continue to reduce fuel consumption of Village fleet. *Village staff was successful in obtaining several grants through the Chicago Metropolitan Mayor's Caucus for lighting efficiency upgrades at the Libertyville Sports Complex and at various Village buildings.*

These lighting upgrades have resulted in significant reductions in electricity costs and energy use. Village staff also implemented an electronics waste recycling drop off at the Public Works Department, a medical disposal drop off at the Police Department, and is working with SWALCO on developing an RFP for a commercial waste hauling franchise.

6. Financial Reporting. Staff will continue to follow recommended Government Finance Officers Association practices regarding financial reporting. Both the annual financial report and budgets will be submitted for review in the Distinguished Budgets Presentation and Certificate of Achievement in Financial Reporting Awards. *The Village prepared both the annual audit and CAFR in accordance with the requirements of the GFOA Award programs. Notification of the budget award has been received and the CAFR notice should arrive before the end of the fiscal year.*
7. Financial Software. Staff will review various software modules available through its software provider in order to further improve efficiency of operations and provide useful information to both residents and internal users of the system. *The Finance Department purchased the Human Resource module and is currently working with other departments to determine various HR items that will be tracked in the program.*

2013-14 Goals

1. Continue Downtown Parking Lot Improvements (east side Milwaukee Avenue). The Village will continue to work with property owners on the east side of Milwaukee Avenue to purchase or lease property for parking lot improvements, with the long term goal of constructing a parking structure as well as surface lot improvements prior to the expiration of the TIF District in 2021.
2. Green Strategies. Village staff continue to review opportunities to increase Village environmental and sustainability related strategies, including working with SWALCO to finalize and distribute a request for proposal for commercial garbage and recycling franchise in May 2013, evaluating possible programs for food scrap recycling and conversion of Village vehicles to natural gas, and continuing to pursue grant money for energy audits and lighting efficiency improvements.
3. Conduct an Employee Classification, Salary and Benefits Survey. If funding is available, the Village will conduct a comprehensive employee classification, salary and benefits survey for non-union employees (approximately 56 positions). The Village has conducted such studies approximately every 10 years, and the last comprehensive study was conducted in January of 2013.
4. Sale of Village Property. Village staff recently worked with the Parks and Recreation Committee and Village Board to identify the benefits of selling the Bolander Property. Staff will work with the Village real estate listing agent on promoting the sale of the property, and once sold will reallocate Village staff and resources to other facilities and locations and ensure a smooth transition.
5. Develop a Communication Strategy. The Village takes great pride in its transparency and communication with residents and businesses, through the Village website, newsletters, e-blasts and use of social media. Village staff will continue to develop an overall communication strategy so that all communication methods and tools work together in educating and communicating with Village residents and businesses, and integrated with existing promotional strategies such as the Shop 60048 promotion, to be completed by April 30, 2014.

6. Update Financial Procedures Manuals. Staff will review current processes and develop updated procedure manuals that can be used to perform various finance related tasks, to be completed by April 30, 2014.

Performance Data

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimate 2012-13
<i>Output Measures</i>				
Accounts Payable Checks Issued	4,608	4,501	4,552	4,573
Purchase Orders Issued	231	147	203	250
Payroll Check/Direct Deposits Issued	7,644	7,376	7,321	6,780
Vehicle Licenses Processed	13,895	14,485	15,416	15,300
Utility Bills	44,606	44,976	44,848	42,204
Birth and Death Certificate Issued	29,000	34,000	N/A	N/A
Birth and Death Certificate Filed and Registered	-	-	6,569	6,700
Freedom of Information Act Requests Processed	195	195	244	250
<i>Effectiveness Measures</i>				
GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
GFOA Certificate Achievement Award	Yes	Yes	Yes	Yes
Bond Rating	Aa2	Aa2	Aa2	Aa2

DEPARTMENT SUMMARY

	2010-11	2011-12	2012-13	2012-13	2013-14
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
LIQUOR LICENSES	80,275	79,225	74,000	76,000	77,000
OTHER LICENSES	18,840	16,800	17,000	17,000	17,000
BIRTH/DEATH CERTIFICATES	194,736	205,375	200,000	250,000	270,000
TOTAL	293,851	301,400	291,000	343,000	364,000

EXPENDITURES

SALARIES & WAGES	556,460	565,570	581,910	578,295	657,670
EMPLOYEE BENEFITS	230,768	293,135	248,990	254,265	292,910
CONTRACTUAL	228,754	215,935	236,280	235,075	266,180
UTILITIES	10,180	8,615	9,000	8,000	9,000
COMMODITIES	58,387	71,974	69,980	66,320	83,260
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	9,627	11,385	13,600	13,300	11,800
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	1,094,176	1,166,614	1,159,760	1,155,255	1,320,820

PERSONNEL

VILLAGE ADMINISTRATOR	1	1	1	1	1
ASSISTANT VILLAGE ADMINISTRATOR	1	1	1	1	1
EXECUTIVE SECRETARY	1	1	1	1	1
FINANCE DIRECTOR	1	1	1	1	1
ASSISTANT FINANCE DIRECTOR	0	0	1	1	1
SENIOR ACCOUNTANT	1	1	0	0	0
ACCOUNTING ASSISTANT	3	3	3	3	3
CASHIER/RECEPTIONIST	2	2	1	1	1
ADMINISTRATIVE SECRETARY	1	1	0	0	0
TOTAL	11	11	9	9	9

ADMINISTRATION

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
Village Administrator	1 (70%)	1 (70%)	\$146,885
Assistant Village Administrator	1 (90%)	1 (90%)	107,695
Executive Secretary	1	1	54,924
Director of Finance	1 (75%)	1 (75%)	113,760
Assistant Director of Finance	1 (50%)	1 (50%)	40,236
Accounting Assistant	1 (50%) 1 (35%) 1(30%)	1 (50%) 1 (35%) 1(30%)	55,512
Cashier/Receptionist	1 (60%)	1 (60%)	31,279
Administrative Secretary (Part-time)			33,319
Communications Specialist (Part-time)			15,910
Village-wide Wage Adjustment			40,000
ICMA Contribution (Village Administrator)			18,150
			\$657,670

Account Detail

<table border="0"> <tr> <td style="width: 50px;">720</td> <td style="width: 150px;">Insurance</td> <td></td> <td style="width: 100px;">743 Publications</td> <td></td> </tr> <tr> <td></td> <td>Medical</td> <td style="text-align: right;">\$143,970</td> <td>Village Views (4 Publications)</td> <td style="text-align: right;">\$10,500</td> </tr> <tr> <td></td> <td>Dental</td> <td style="text-align: right;">11,200</td> <td>Legal Notices</td> <td style="text-align: right;">1,100</td> </tr> <tr> <td></td> <td>Life</td> <td style="text-align: right;">890</td> <td>Updating Village Code</td> <td style="text-align: right;">4,800</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$156,060</td> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$16,400</td> </tr> </table>	720	Insurance		743 Publications			Medical	\$143,970	Village Views (4 Publications)	\$10,500		Dental	11,200	Legal Notices	1,100		Life	890	Updating Village Code	4,800			\$156,060		\$16,400	<table border="0"> <tr> <td style="width: 50px;">721</td> <td style="width: 150px;">IRMA</td> <td></td> <td style="width: 100px;">744 Printing</td> <td></td> </tr> <tr> <td></td> <td>Annual Contribution</td> <td style="text-align: right;">\$117,930</td> <td>Village Views</td> <td style="text-align: right;">\$10,910</td> </tr> <tr> <td></td> <td>Deductible</td> <td style="text-align: right;">1,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$118,930</td> <td></td> <td></td> </tr> </table>	721	IRMA		744 Printing			Annual Contribution	\$117,930	Village Views	\$10,910		Deductible	1,000					\$118,930			<table border="0"> <tr> <td style="width: 50px;">726</td> <td style="width: 150px;">Travel/Training/Subscription/Dues</td> <td></td> <td style="width: 100px;">746 Employee Programs</td> <td></td> </tr> <tr> <td></td> <td>Conferences, Training</td> <td style="text-align: right;">\$6,500</td> <td>Employee Picnic</td> <td style="text-align: right;">\$500</td> </tr> <tr> <td></td> <td>Dues</td> <td style="text-align: right;">3,500</td> <td>Wellness Incentive Program</td> <td style="text-align: right;">8,500</td> </tr> <tr> <td></td> <td>Meetings, Seminars</td> <td style="text-align: right;">1,500</td> <td>Employee Training</td> <td style="text-align: right;">5,000</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$11,500</td> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$14,000</td> </tr> </table>	726	Travel/Training/Subscription/Dues		746 Employee Programs			Conferences, Training	\$6,500	Employee Picnic	\$500		Dues	3,500	Wellness Incentive Program	8,500		Meetings, Seminars	1,500	Employee Training	5,000			\$11,500		\$14,000
720	Insurance		743 Publications																																																																					
	Medical	\$143,970	Village Views (4 Publications)	\$10,500																																																																				
	Dental	11,200	Legal Notices	1,100																																																																				
	Life	890	Updating Village Code	4,800																																																																				
		\$156,060		\$16,400																																																																				
721	IRMA		744 Printing																																																																					
	Annual Contribution	\$117,930	Village Views	\$10,910																																																																				
	Deductible	1,000																																																																						
		\$118,930																																																																						
726	Travel/Training/Subscription/Dues		746 Employee Programs																																																																					
	Conferences, Training	\$6,500	Employee Picnic	\$500																																																																				
	Dues	3,500	Wellness Incentive Program	8,500																																																																				
	Meetings, Seminars	1,500	Employee Training	5,000																																																																				
		\$11,500		\$14,000																																																																				
<table border="0"> <tr> <td style="width: 50px;">728</td> <td style="width: 150px;">Technical Services</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Actuary- Pensions</td> <td style="text-align: right;">\$4,300</td> <td></td> <td></td> </tr> <tr> <td></td> <td>Collection Agency</td> <td style="text-align: right;">500</td> <td></td> <td></td> </tr> <tr> <td></td> <td>Wage Study</td> <td style="text-align: right;">10,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$14,800</td> <td></td> <td></td> </tr> </table>	728	Technical Services					Actuary- Pensions	\$4,300				Collection Agency	500				Wage Study	10,000					\$14,800																																																	
728	Technical Services																																																																							
	Actuary- Pensions	\$4,300																																																																						
	Collection Agency	500																																																																						
	Wage Study	10,000																																																																						
		\$14,800																																																																						

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

ADMINISTRATION & FINANCE 01-01

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- 701 SALARIES - FULL TIME	556,460	565,570	581,910	578,295	657,670
TOTAL SALARIES & WAGES	556,460	565,570	581,910	578,295	657,670
2- 720 INSURANCE	133,067	132,665	139,490	153,030	156,060
2- 740 SICK LEAVE BUY BACK	0	46,145	0	0	0
2- 793 EMPLOYER CONTRIBUTION - IMRF	61,182	77,760	69,600	68,840	91,950
2- 794 EMPLOYER CONTRIBUTION - FICA	36,519	36,565	39,900	32,395	44,900
TOTAL EMPLOYEE BENEFITS	230,768	293,135	248,990	254,265	292,910
3- 716 VITAL RECORDS	45,324	53,345	50,000	88,210	90,000
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	152,227	130,050	150,160	110,700	118,930
3- 725 AUDIT SERVICES	20,435	21,435	21,970	23,100	23,100
3- 728 TECHNICAL SERVICES	3,800	4,325	7,700	7,000	14,800
3- 745 SECTION 125 ADMINISTRATIVE FEES	6,604	6,405	6,000	5,600	5,350
3- 746 EMPLOYEE PROGRAMS	364	375	450	465	14,000
TOTAL CONTRACTUAL	228,754	215,935	236,280	235,075	266,180
4- 710 TELEPHONE	10,180	8,615	9,000	8,000	9,000
TOTAL-UTILITIES	10,180	8,615	9,000	8,000	9,000
5- 722 POSTAGE	10,282	8,480	10,930	8,500	14,000
5- 723 OFFICE SUPPLIES	10,295	11,069	11,000	11,000	12,500
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	6,867	9,978	11,200	11,200	11,500
5- 736 CREDIT CARD/BANK FEES	9,695	13,689	12,000	11,500	12,000
5- 743 PUBLICATION	13,341	17,610	15,900	15,060	16,400
5- 744 PRINTING	2,352	5,018	3,000	2,910	10,910
5- 791 VEHICLE REPLACEMENT FEES	4,755	4,755	4,750	4,750	4,750
5- 799 MISCELLANEOUS	800	1,375	1,200	1,400	1,200
TOTAL COMMODITIES	58,387	71,974	69,980	66,320	83,260
6- 790 CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
7- 713 MAINTENANCE COPY MACHINES	6,747	6,700	7,200	6,900	5,400
7- 714 MAINTENANCE MOTOR VEHICLES	2,200	4,000	5,900	5,900	5,900
7- 715 MAINTENANCE OTHER EQUIPMENT	680	685	500	500	500
TOTAL REPAIRS & MAINTENANCE	9,627	11,385	13,600	13,300	11,800
8- 798 TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0
TOTAL TRANSFERS	0	0	0	0	0
TOTAL ADMINISTRATION/FINANCE	1,094,176	1,166,614	1,159,760	1,155,255	1,320,820

LEGAL SERVICES

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

DEPARTMENT SUMMARY

	2010-11	2011-12	2012-13	2012-13	2013-14
REVENUE	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
LEGAL & OTHER FEE REIMBURSEMENT	20,977	62,350	10,000	5,000	5,000
<hr/>					
EXPENDITURES					
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	441,133	495,200	364,000	546,100	402,100
UTILITIES	0	0	0	0	0
COMMODITIES	0	0	0	0	0
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	0	0	0	0	0
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	441,133	495,200	364,000	546,100	402,100

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

LEGAL 01-13

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
3- 776 VILLAGE ATTORNEY-GEN. REPRESENTATION	202,333	275,040	220,000	240,000	240,000
3- 777 VILLAGE PROSECUTOR	35,688	40,060	40,000	58,000	58,000
3- 778 LABOR COUNSEL	44,416	80,555	40,000	160,000	40,000
3- 779 LITIGATION	155,593	97,475	60,000	85,000	60,000
3- 781 ADMINISTRATIVE ADJUDICATOR	3,103	1,870	4,000	3,000	4,000
3- 799 MISCELLANEOUS	-	200	-	100	100
TOTAL CONTRACTUAL	441,133	495,200	364,000	546,100	402,100
TOTAL LEGAL EXPENDITURES	441,133	495,200	364,000	546,100	402,100

PUBLIC BUILDINGS

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

2013-14 Goals

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

DEPARTMENT SUMMARY

	2010-11	2011-12	2012-13	2012-13	2013-14
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	16,414	8,496	0	4,000	0
CONTRACTUAL	8,850	7,560	8,680	6,460	6,880
UTILITIES	2,228	1,747	2,222	2,400	2,400
COMMODITIES	2,246	1,339	2,700	2,500	2,700
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	61,060	39,314	43,250	42,290	43,750
TRANSFERS	25,000	25,000	25,000	25,000	25,000
DEBT	0	0	0	0	0
TOTAL	115,798	83,456	81,852	82,650	80,730
PERSONNEL					
BUILDING MAINTENANCE TECHNICIAN	1	0	0	0	0
TOTAL	1	0	0	0	0

Account Detail

712 Maintenance – Village Hall

Cleaning Services	\$6,500
Janitorial Supplies	2,000
Heating/AC Repairs	1,500
Sprinklers/Extinguishers	300
Elevator Maintenance	1,400
Other	700
	<u>700</u>
	\$12,400

713 Maintenance – Schertz Building

Cleaning Services	\$13,000
Janitorial Supplies	3,500
Heating/AC Repairs	8,000
Sprinkler/Extinguishers	600
Elevator Maintenance	1,400
Other	4,000
	<u>4,000</u>
	\$30,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

PUBLIC BUILDINGS 01-17

		2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES	0		0		
	TOTAL SALARIES & WAGES	0	0	0	0	0
2-	720 INSURANCE	2,608		0		
2-	747 UNEMPLOYMENT	13,806	8,496	0	4,000	
	TOTAL EMPLOYEE BENEFITS	16,414	8,496	0	4,000	0
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	8,850	7,560	8,680	6,460	6,880
	TOTAL CONTRACTUAL	8,850	7,560	8,680	6,460	6,880
4-	709 NORTH SHORE GAS	2,228	1,747	2,222	2,400	2,400
	TOTAL UTILITIES	2,228	1,747	2,222	2,400	2,400
5-	706 MATERIALS AND SUPPLIES		115			
5-	752 UNIFORMS	76				
5-	791 VEHICLE REPLACEMENT COSTS	1,715				
5-	799 MISCELLANEOUS	455	1,224	2,700	2,500	2,700
	TOTAL COMMODITIES	2,246	1,339	2,700	2,500	2,700
7-	712 MAINTENANCE - VILLAGE HALL	10,381	10,929	12,400	13,180	12,400
7-	713 MAINTENANCE - SCHERTZ BUILDING	32,917	27,788	30,000	28,260	30,500
7-	714 MAINTENANCE - MOTOR VEHICLE	850	850	850	850	850
7-	762 CIVIC CENTER	16,912	-253			
	TOTAL REPAIRS & MAINTENANCE	61,060	39,314	43,250	42,290	43,750
8-	789 TRANSFER BUILDING IMPROVEMENT FUND	25,000	25,000	25,000	25,000	25,000
	TOTAL TRANSFERS	25,000	25,000	25,000	25,000	25,000
TOTAL PUBLIC BUILDINGS EXPENDITURES		115,798	83,456	81,852	82,650	80,730

COMMUNITY ORGANIZATIONS AND ACTIVITIES

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

DEPARTMENT SUMMARY

EXPENDITURES	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATE	2013-14 APPROVED
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	39,126	36,220	36,000	36,200	37,000
UTILITIES	0	0	0	0	0
COMMODITIES	149,219	149,220	152,000	149,220	153,250
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	0	0	0	0	0
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	188,345	185,440	188,000	185,420	190,250

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

Account Detail

761 Special Events

Fireworks

\$15,000

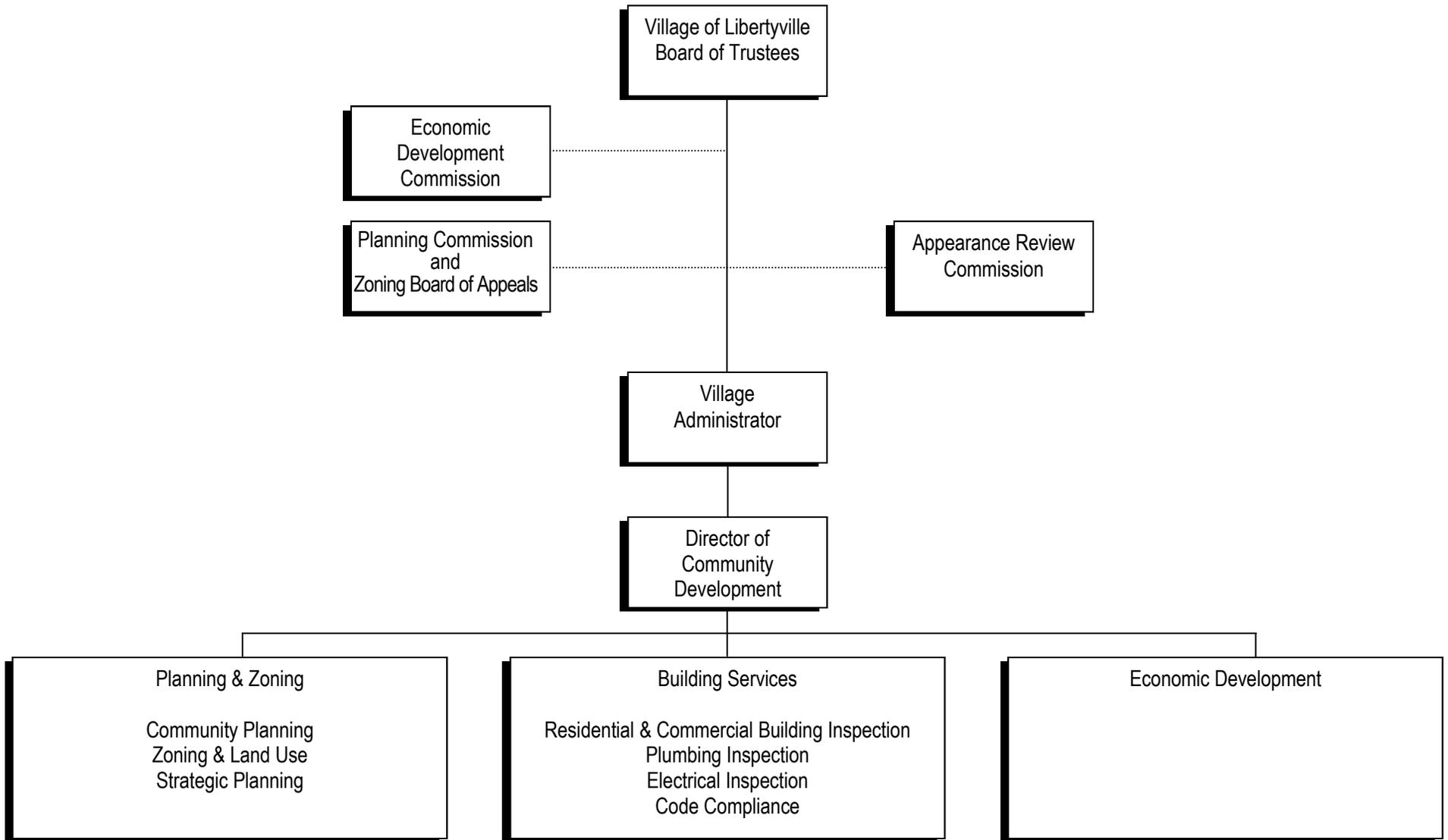
VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 COMMUNITY ORGANIZATIONS AND ACTIVITIES 1-16

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
3- 750 DIAL-A-RIDE	13,926	11,020	9,000	11,000	11,000
3- 767 MOSQUITO CONTROL	25,200	25,200	27,000	25,200	26,000
TOTAL CONTRACTUAL	39,126	36,220	36,000	36,200	37,000
5- 754 NORTHERN IL SPECIAL RECREATION ASSN	134,219	134,220	137,000	134,220	138,250
5- 761 SPECIAL EVENTS (1)	15,000	15,000	15,000	15,000	15,000
5- 799 MISCELLANEOUS					
TOTAL COMMODITIES	149,219	149,220	152,000	149,220	153,250
TOTAL COMMUNITY ORGANIZATIONS & ACTIVITIES	188,345	185,440	188,000	185,420	190,250

(1) Donations will be used to offset costs.

COMMUNITY DEVELOPMENT DEPARTMENT

Community Development



COMMUNITY DEVELOPMENT

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

2012-13 Goals

1. Downtown Parking Improvement. The Department will continue to assist the Administration and Public Works Department in improving parking opportunities on the east side of downtown. *The Department assisted the Parking Commission, Administration, and Public Works Department in seeking a location for the east side parking downtown.*
2. Marketing Committee. The Marketing Committee will center its work on marketing the Village to Great Lakes Naval Station, expanding the role of 60048, and improving web searchability. *Staff assisted the Marketing Committee in advertising the benefits of the Village at the Great Lakes Naval Station and placing radio and newspaper ads for 60048. Staff is currently working on improving web searchability.*
3. Economic Development. The Commission and Staff will continue to implement the approved Economic Development Strategy for the Village with emphasis given to education and communication of the importance of construction of Route 53. *The Department represented the Economic Development Commission at Route 53 Blue Ribbon Advisory Committee meetings and hosted meetings with Grayslake and Mundelein to review land use issues along the proposed highway.*
4. Greening of Village Codes. The Plan Commission and Staff will review means of greening Village Codes and Ordinances, such as alternate paving methods, recycling of construction materials, and review of energy codes. *The Village adopted the 2012 International Building Code which increases the energy efficiency requirements for the design and construction of buildings in the Village.*
5. Public Education. The Department will create a public education forum on the Village website regarding construction, safety, and consumer rights. *The Department created a consumer education-oriented helpful links page within the Department portion of the Village website. The links connect the public directly to critical consumer rights, safety, and construction information.*

2013-14 Goals

1. **Historic Preservation.** The Department will guide the Commission on creation of a local landmarking process and specific procedures for creation of historic districts, to be completed by April 2014.
2. **Economic Development.** The Department will continue to review and implement the Economic Development strategy with emphasis on properties in the Route 53 corridor, offering assistance to Motorola Mobility in re-tenanting their property, and marketing of the Bolander property.
3. **On-Line Submittals and Payment.** The Department will investigate on-line submittal of basic building permits, such as fences and decks, and payments for electrical licenses, to be offered by Fall 2013.
4. **Greening of Village Codes.** The Plan Commission and Staff will review means of greening the Zoning Code such as alternate paving methods.
5. **Sign Ordinance.** The Plan Commission will complete the work on the proposed update to the Sign Ordinance by April 30, 2014.
6. **Public Water System.** The Department will continue to assist the Public Works Department in administering enforcement of public water system protection requirements such as backflow prevention devices related to existing businesses.
7. **Marketing.** Further the three (3) priorities of the Marketing Committee; specifically promoting Shop 60048, marketing to the Great Lakes Naval Station, and increasing web optimization available features and use of social media.

DEPARTMENT SUMMARY

	2010-11	2011-12	2012-13	2012-13	2013-14
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
BUILDING PLAN REVIEW FEES (1)	53,111	64,315	0	0	0
BUILDING PERMITS	554,671	602,055	625,000	750,000	715,000
ZONING FEES	74,078	33,330	25,000	50,000	25,000
ELEVATOR INSPECTION FEES	37,712	27,680	29,000	33,000	33,000
TOTAL	719,572	727,380	679,000	833,000	773,000

EXPENDITURES					
SALARIES & WAGES	816,418	867,936	885,830	882,030	927,835
EMPLOYEE BENEFITS	320,656	339,196	330,830	330,325	371,370
CONTRACTUAL	61,318	65,092	77,280	63,245	76,725
UTILITIES	4,404	3,784	4,600	4,500	4,500
COMMODITIES	27,684	24,867	30,650	30,420	32,935
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	10,419	10,164	11,180	11,080	11,180
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL COMMUNITY DEVELOPMENT	1,240,899	1,311,039	1,340,370	1,321,600	1,424,545

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

PERSONNEL					
DIRECTOR OF COMMUNITY DEVELOPMENT	1	1	1	1	1
ECONOMIC DEVELOPMENT COORDINATOR	1	1	1	1	1
PLANNING					
SENIOR PLANNER	1	1	1	1	1
ASSOCIATE PLANNER	1	1	1	1	1
ADMINISTRATIVE SECRETARY	1	1	1	1	1
BUILDING SERVICES					
BUILDING COMMISSIONER	1	1	1	1	1
BUILDING INSPECTOR	1	0	0	0	0
PLAN REVIEWER	1	1	1	1	1
ELECTRICAL INSPECTOR	1	1	1	1	1
PLUMBING INSPECTOR	1	1	1	1	1
CODE COMPLIANCE INSPECTOR	0	0	0	0	0
CODE COMPLIANCE/BUILDING INSPECTOR	1	1	1	1	1
SECRETARY	1	1	1	1	1
TOTAL	12	11	11	11	11

The Building Inspector position was laid-off in 2010-11.

PLANNING DIVISION

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

	Actual 2011-12	Estimate 2012-13
<hr/> <i>Output Measures</i>		
Number of Zoning Reviews	1,050	1,300
Number of Zoning Certificate Issued	844	1,100
Number of Staff Review of Appearance Proposals (Adopted May 2011)	71	75
Number of Staff Review of Appearance Proposals Approved	30	40
<i>Effectiveness Measures</i>		
Number of Appearance Review Commission, Plan Commission and Zoning Board of Appeals Applications per Planner (2 Full-Time Employees)	86	60
Meetings Regarding Projects	309	275
Zoning Inspections	495	625
Contacts Regarding Potential New Businesses/Relocations, etc.	285	290
<hr/>		

COMMUNITY DEVELOPMENT - PLANNING DIVISION

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
Director of Community Development	1	1	\$143,082
Senior Planner	1	1	89,765
Administrative Secretary	1	1	63,520
Associate Planner	1	1	53,843
			\$350,210

Account Detail

720 Insurance

Medical	\$62,730
Dental	4,840
Life	<u>445</u>
	\$68,015

726 Travel/Training/Subscription/Dues

Training Conference	\$2,380
Dues	3,000
Subscriptions/Books	<u>120</u>
	\$5,500

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

			2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - ADMINISTRATIVE STAFF	314,259	331,547	338,140	325,155	350,210
		TOTAL SALARIES AND WAGES	314,259	331,547	338,140	325,155	350,210
2-	720	INSURANCE	56,011	59,418	59,660	59,480	68,015
2-	793	EMPLOYER CONTRIBUTION - IMRF	34,594	44,678	40,240	40,240	50,000
2-	794	EMPLOYER CONTRIBUTION - FICA	22,384	23,432	24,200	24,200	24,780
		TOTAL EMPLOYEE BENEFITS	112,989	127,528	124,100	123,920	142,795
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	7,071	6,041	6,930	5,100	5,485
3-	742	PRINTING AND PHOTOPROCESSING	4,469	3,999	4,710	4,780	4,710
		TOTAL CONTRACTUAL	11,540	10,040	11,640	9,880	10,195
4-	710	TELEPHONE	2,202	1,892	2,300	2,200	2,200
		TOTAL UTILITIES	2,202	1,892	2,300	2,200	2,200
5-	706	MATERIALS AND SUPPLIES	2,497	2,816	3,500	3,300	3,500
5-	722	POSTAGE	748	516	1,000	975	1,000
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	4,445	4,124	5,300	5,300	5,500
5-	799	MISCELLANEOUS	300	323	350	350	350
		TOTAL COMMODITIES	7,990	7,779	10,150	9,925	10,350
6-	790	CAPITAL OUTLAYS	0		0		
		TOTAL CAPITAL	0	0	0	0	0
7-	714	MAINTENANCE MOTOR VEHICLE (Fees)	450	650	1,330	1,330	1,330
		TOTAL REPAIRS & MAINTENANCE	450	650	1,330	1,330	1,330
		TOTAL PLANNING EXPENDITURES	449,430	479,436	487,660	472,410	517,080

BUILDING SERVICES

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

Performance Data

	Actual 2010-11	Actual 2011-12	Estimate 2012-13
<i>Output Measures</i>			
Residential Permit Projects	943	995	998
Commercial Permit Projects	187	201	210
Sign Permit Projects	174	184	180
Total Permit Projects	1,304	1,380	1,388
Total Individual Permits Issues	1,685	1,732	1,750
Total Plans Reviewed	1,298	1,019	1,100
Total Inspections Performed	5,319	5,608	6,000
Elevator Certificates Issued	356	356	356
Electrician Certificates Issued	286	289	290
<i>Effectiveness Measures</i>			
Building Permit & Review Fees	607,782	666,372	750,000
<i>Efficiency Measures</i>			
<i>New Construction</i>			
Review ≤ 2 weeks	92%	93%	94%
Review ≤ 3 weeks	99%	99%	99%
<i>Minor project permits (Deck, fences, etc)</i>			
Review ≤ 1 day	99%	99%	99%

COMMUNITY DEVELOPMENT - BUILDING DIVISION

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
Building Commissioner	1	1	\$112,080
Plan Reviewer	1	1	89,750
Electrical Inspector	1	1	83,340
Plumbing Inspector	1	1	75,430
Building/Code Inspector	1	1	62,870
Secretary	1	1	60,445
			<hr/> \$483,915

Account Detail

720 Insurance

Medical	\$75,465
Dental	5,760
Life	<u>600</u>
	\$81,825

721 IRMA

Annual Contribution	\$13,705
Deductible Losses	<u>1,000</u>
	\$14,705

726 Travel/Training/Subscription/Dues

Dues/Memberships	\$600
Training	1,300
Certification & Licensing	<u>2,100</u>
	\$4,000

728 Technical Services

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

743 Printing and Publication

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

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

			2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - FULL TIME	427,018	450,801	459,860	467,590	483,915
		TOTAL SALARIES & WAGES	427,018	450,801	459,860	467,590	483,915
2-	720	INSURANCE	82,497	79,483	79,820	79,560	81,825
2-	747	UNEMPLOYMENT	13,927				
2-	793	EMPLOYER CONTRIBUTION - IMRF	47,552	61,321	54,720	54,720	69,200
2-	794	EMPLOYER CONTRIBUTION - FICA	31,367	33,279	35,180	35,180	37,020
		TOTAL EMPLOYEE BENEFITS	175,343	174,083	169,720	169,460	188,045
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	17,677	17,602	18,320	13,750	14,705
3-	728	TECHNICAL SERVICES *	24,660	20,972	22,000	22,000	22,000
		TOTAL CONTRACTUAL	42,337	38,574	40,320	35,750	36,705
4-	710	TELEPHONE	2,202	1,892	2,300	2,300	2,300
		TOTAL UTILITIES	2,202	1,892	2,300	2,300	2,300
5-	706	MATERIALS AND SUPPLIES	3,276	1,501	2,000	2,000	2,000
5-	723	OFFICE SUPPLIES	2,589	2,676	2,800	2,850	2,800
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	3,265	3,273	4,000	4,015	4,000
5-	729	REIMBURSABLE EXPENSES	3,680	288	600	560	600
5-	743	PRINTING AND PUBLICATION	989	2,717	3,000	2,900	3,000
5-	799	MISCELLANEOUS	15	171	400	400	400
		TOTAL COMMODITIES	13,814	10,626	12,800	12,725	12,800
6-	790	CAPITAL OUTLAYS	0		0		
		TOTAL CAPITAL	0	0	0	0	0
7-	714	MAINTENANCE VEHICLES	7,900	7,900	7,750	7,750	7,750
7-	715	MAINTENANCE OTHER EQUIPMENT	2,069	1,614	2,100	2,000	2,100
		TOTAL REPAIRS & MAINTENANCE	9,969	9,514	9,850	9,750	9,850
		TOTAL BUILDING SERVICES EXPENDITURES	670,683	685,490	694,850	697,575	733,615

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

COMMUNITY DEVELOPMENT – ECONOMIC DEVELOPMENT

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
Economic Development Coordinator	1	1	\$93,710

Account Detail

720 Insurance

Medical	\$18,750
Dental	1,470
Life	<u>115</u>
	\$20,335

728 Technical Services

Design Services	\$300
Web Fees	1,150
Commercial Real Estate Data	<u>700</u>
	\$2,150

726 Travel/Training/Subscription/Dues

AICP/APA	\$550
National Historic Trust	250
Lake County Partners	3,625
International Council of Shopping Centers	675
Training	475
Retail Conference	210
National Retailer Conference	<u>2,000</u>
	\$7,785

729 Economic Development Incentives

Sales Tax Incentives	\$23,000
----------------------	----------

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

COMMUNITY DEVELOPMENT- ECONOMIC DEVELOPMENT 01-03-03

		2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - FULL TIME	75,141	85,588	87,830	89,285	93,710
	TOTAL SALARIES & WAGES	75,141	85,588	87,830	89,285	93,710
2-	720 INSURANCE	18,614	19,753	19,840	19,775	20,335
2-	793 EMPLOYER CONTRIBUTION - IMRF	8,295	11,635	10,450	10,450	13,025
2-	794 EMPLOYER CONTRIBUTION - FICA	5,415	6,197	6,720	6,720	7,170
	TOTAL EMPLOYEE BENEFITS	32,324	37,585	37,010	36,945	40,530
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	1,771	1,512	1,740	1,280	1,375
3-	728 TECHNICAL SERVICES	1,025	543	2,180	2,035	2,150
3-	729 ECONOMIC DEVELOPMENT INCENTIVES	1,550	10,933	18,000	11,000	23,000
3-	741 PROMOTION & ACTIVITIES	3,095	3,490	3,400	3,300	3,300
	TOTAL CONTRACTUAL	7,441	16,478	25,320	17,615	29,825
5-	706 MATERIALS AND SUPPLIES	160	194	800	450	500
5-	722 POSTAGE	493	252	600	400	600
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	5,227	4,710	4,800	6,120	7,785
5-	743 PRINTING AND PUBLICATION		1,306	1,500	800	900
5-	799 MISCELLANEOUS					
	TOTAL COMMODITIES	5,880	6,462	7,700	7,770	9,785
	TOTAL ECONOMIC DEVELOPMENT EXPENDITURES	120,786	146,113	157,860	151,615	173,850

CENTRAL BUSINESS DISTRICT PARKING

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

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

2013-14 Goals

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

DEPARTMENT SUMMARY

	2010-11	2011-12	2012-13	2012-13	2013-14
REVENUE	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
PARKING FEES-EMPLOYEE PERMITS	5,475	5,595	5,000	12,000	12,000
EXPENDITURES					
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	0	0	0	0	5,000
UTILITIES	1,797	1,761	1,300	1,160	1,200
COMMODITIES	3,272	1,651	3,000	4,830	3,450
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	29,926	13,915	20,790	19,710	23,440
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	34,995	17,327	25,090	25,700	33,090

Account Detail**706 Material & Supplies**

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

712 Maintenance Building

CO Detector Testing	\$800
Elevator Maintenance	2,520
Miscellaneous	<u>3,680</u>
	\$7,000

713 Maintenance Parking Lot

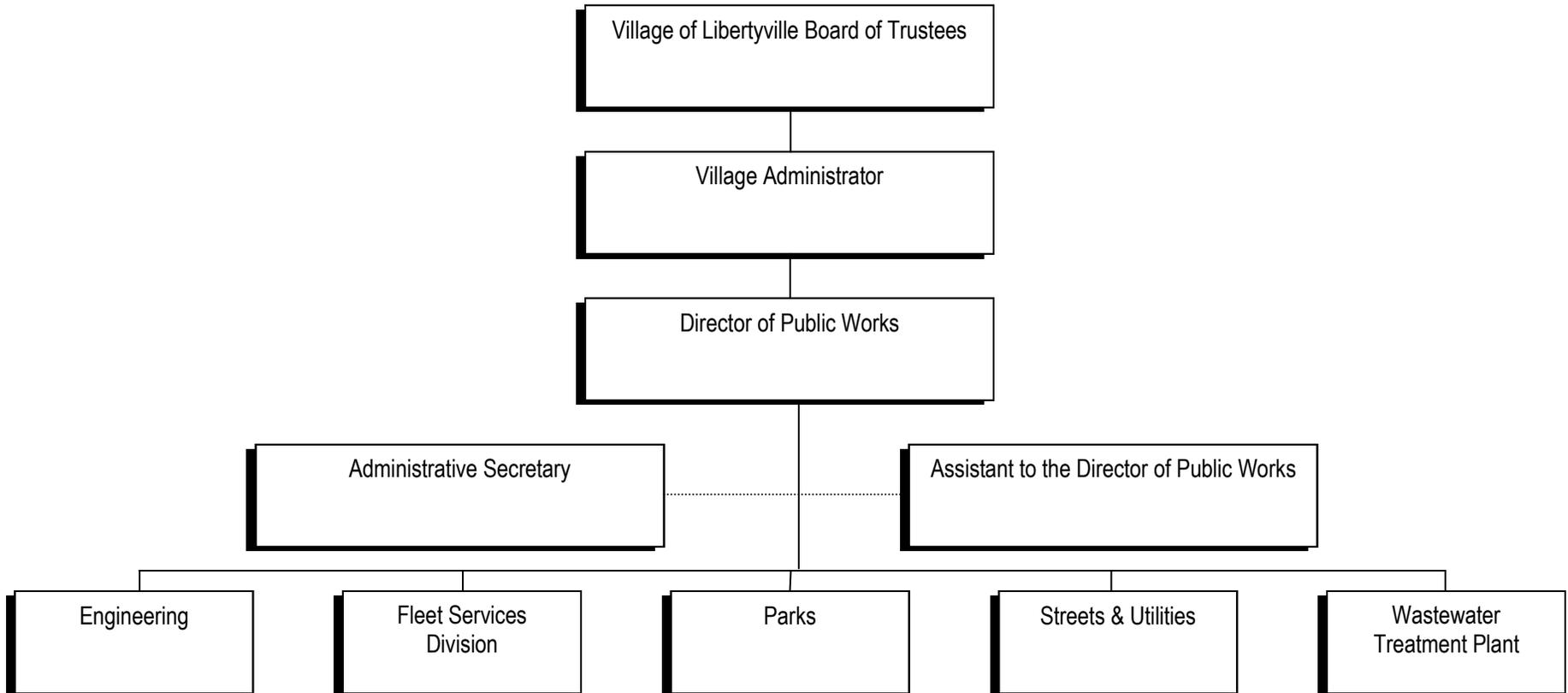
Snow Removal	\$9,000
Civic Center Lot Landscape Maintenance	1,725
Parking Garage Landscape Maintenance	1,765
Downtown Parking Landscape	2,950
Miscellaneous	<u>1,000</u>
	\$16,440

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

BUDGETED EXPENDITURES	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATE	2013-14 APPROVED
3- 728 TECHNICAL SERVICES	0		0		5,000
3- 792 RENT			0		
TOTAL CONTRACTUAL	0	0	0	0	5,000
4- 708 ELECTRICITY					
4- 710 TELEPHONE	1,797	1,761	1,300	1,160	1,200
TOTAL UTILITIES	1,797	1,761	1,300	1,160	1,200
5- 706 MATERIALS AND SUPPLIES	3,272	1,651	3,000	4,830	3,450
5- 799 MISCELLANEOUS	0	0	0		
TOTAL COMMODITIES	3,272	1,651	3,000	4,830	3,450
7- 712 MAINTENANCE BUILDING	17,922	7,277	7,000	6,320	7,000
7- 713 MAINTENANCE PARKING LOTS	12,004	6,638	13,790	13,390	16,440
TOTAL REPAIRS & MAINTENANCE	29,926	13,915	20,790	19,710	23,440
TOTAL CBD PARKING EXPENDITURES	34,995	17,327	25,090	25,700	33,090

PUBLIC WORKS

Department of Public Works



PUBLIC WORKS

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

The 40 members of the department provide a full range of community services, and the staff takes pride in being awarded Full Accreditation by the American Public Works Association in 2005 and Re-Accreditation in 2009, an honor bestowed on only 81 other agencies in the United States and Canada.

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

2012-13 Goals

1. Removed Village identified Emerald Ash Borer (EAB) infested parkway trees. This is a long term endeavor, partially dependent on Village funding, and staff will continue in removing the infested trees into the future. Outside resources and alternative methods are being considered. *Staff has removed 153 EAB infested trees to date using in house staff only and is planning on removing another 97 before the end of this fiscal year. This is a total of 250 EAB removals. The Village was able to fund the treatment of 812 EAB parkway trees with the intent of limiting the Emerald Ash Borers destructive habits. One-hundred and six (106) of these EAB trees were stumped and backfilled by a private contractor.*
2. To implement a reforestation program for parkway trees removed due to the EAB infestation. This program is dependent on receiving a federal grant and Village funding. *Federal funding was secured and this along with Village funds and resident reimbursements allowed the implementation of a 50/50 cost-share program with the residents. Through this program 121 trees were planted in the parkways and parks.*
3. Apprise management of the capital improvements needed in the Villages park system. Staff is in the process of gathering data and will continue this goal into the 2013/14 fiscal year. *Staff has obtained the services of an Engineer who will provide a list of recommendations and the associated costs for the Adler and Riverside pools. No immediate needs have been identified at this time.*
4. Complete surface improvements of West Parking Improvements Phase II and begin engineering study for East Side Parking Improvements. *The surface lot is complete with*

the exception of minor landscaping details. The landscaping will be completed in the spring 2013.

5. Complete the resurfacing of Lake Street and replace the watermain on the west end. Resurfacing completed in October 2012.
6. Prepare a road rehabilitation plan for future years if road referendum passes in March 2012. The road referendum was approved in March 2012. The department has coordinated with professional consulting firms for engineering and construction management of the project.
7. Department staff will continue to work towards our second APWA re-accreditation. In early 2013, the department will apply for a site evaluation by APWA Credentialing staff in early summer 2013. This goal is on-going; the department has requested an extension for reaccreditation which will take place in summer 2014.
8. Assist with the transition into electric aggregation when needed. Completed.

2013-14 Goals

1. Continue with the identification and removal of Emerald Ash Borer (EAB) infested trees. Continue with treating the parkway Ash trees for the EAB throughout the Village. This goal is on-going and subject to funding.
2. Re-establish the parkway tree trimming program. This would allow all the parkway trees to be trimmed on a rotational basis in the Village. Funding has been included in the budget to trim approximately 20% of the parkway trees in the Village each year.
3. To be fully ADA compliant with the installation of handicap railings, lifts and ramp at Adler pool for the 2013 swim season. This work is to be completed in spring 2013.
4. Update capital improvements plan for the Villages park system. This goal is on-going.
5. Complete the first year Road Referendum of road rehabilitation work in 2013.
6. Commence necessary preliminary work to bid out the second year of road rehabilitation work in 2014. Work includes survey, design engineering, utility coordination and permit approvals.
7. Complete the 2013 Pavement reconstruction on Seventh Avenue, Valley Park Drive, and public alley's in 2013.
8. Continue to work towards APWA accreditation for summer 2014.

DEPARTMENT SUMMARY

	2010-11	2011-12	2012-13	2012-13	2013-14
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
ENGINEERING FEES	63,098	178,255	100,000	80,000	75,000
HIGHWAYS & BRIDGES (VILLAGE) PROPERTY TAX	479,362	476,635	500,000	538,380	545,000
HIGHWAYS & BRIDGES (TWP) PROPERTY TAX	267,172	288,440	290,000	282,650	280,000
STREET/SIGNAL MAINTENANCE FEES	39,646	40,620	79,075	79,075	81,315
RECYCLING/SWALCO FEE	98,533	145,825	100,000	100,000	100,000
TOTAL PUBLICWORKS	947,811	1,129,775	1,069,075	1,080,105	1,081,315
PARKS PROPERTY TAX	327,637	354,200	360,000	366,675	375,000
PARKWAY TREE PROGRAM	-	4,820	4,320	13,130	15,000
ROTARY DONATION	7,500	7,500	7,500	7,500	7,500
TOTAL PARKS	335,137	366,520	371,820	387,305	397,500
TOTAL	1,282,948	1,496,295	1,440,895	1,467,410	1,478,815

DEPARTMENT SUMMARY

PERSONNEL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATE	2013-14 APPROVED
<u>ADMINISTRATION AND ENGINEERING</u>					
DIRECTOR OF PUBLIC WORKS	1	1	1	1	1
ADMINISTRATIVE SECRETARY	1	1	0	0	0
ASSISTANT TO THE DIRECTOR OF PUBLIC WORKS	1	1	1	1	1
SENIOR PROJECT ENGINEER	1	1	1	1	1
PROJECT ENGINEER	2	2	1	1	1
ENGINEERING INSPECTOR	1	1	0	0	0
GIS COORDINATOR	1	1	0	0	0
GIS COORDINATOR/ENGINEERING INSPECTOR	0	0	1	1	1
<u>STREETS AND UTILITIES</u>					
STREETS & UTILITY SYSTEMS SUPERINTENDENT	1	1	1	1	1
ASSIST. STREETS & UTILITY SYSTEMS SUPER.	1	1	1	1	1
STREETS SUPERVISOR	0	0	0	1	1
SECRETARY	1	1	1	1	1
PUBLIC WORKS TEAM LEADER	3	3	3	0	0
PUBLIC WORKS MAINTENANCE TECHNICIAN	9	9	8	11	9
UTILITY SUPERVISOR	0	0	0	1	1
UTILITY TECHNICIAN	1	1	1	0	1
WATER SYSTEM SUPERVISOR	1	1	0	0	0
WATER SYSTEM OPERATOR	3	3	3	3	3
WATER METER TECHNICIAN	1	1	1	0	1
<u>PARKS</u>					
PARKS SUPERINTENDENT	1	1	1	1	1
ASSISTANT PARKS SUPERINTENDENT	0	0	0	0	0
PARKS EQUIPMENT SUPERVISOR	1	1	1	1	1
PARKS GROUNDS TECHNICIAN	3	3	2	2	2
ARBORIST	1	1	1	1	1
ASSISTANT ARBORIST	1	1	1	1	1
PARKS FACILITY SPECIALIST	1	1	1	1	1
GOLF MAINTENANCE SPECIALIST	1	1	1	1	1
GOLF COURSE SUPERVISOR	1	1	1	1	1
PARKS GROUND ASSISTANT	0	0	0	0	1
PARKS FACILITY TECHNICIAN	0	0	0	0	1
<u>WASTEWATER TREATMENT PLANT</u>					
WWTP SUPERINTENDENT	1	1	1	1	1
WWTP EQUIPMENT TECHNICIAN	1	1	1	1	1
WWTP OPERATOR II	1	1	1	1	1
WWTP OPERATOR I	2	2	2	2	2
TOTAL	44	44	38	38	40

ENGINEERING DIVISION

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

Performance Data

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Projected 2013-14
<i>Output Measures</i>					
Number of Right-of-Way Permits Issued	120	100	110	115	130
Number of Site Development Permits Issued	6	5	5	6	5
Number of Permit Inspections (Right-of-Way & Site Development)	500	400	450	475	525
<i>Effectiveness Measures</i>					
Capital Improvement Contracts	12	9	7	20	15
Contract Amounts	\$3,430,470	\$2,100,700	\$1,750,000	\$2,918,600	\$7,000,000
<i>Efficiency Measures</i>					
Public Improvements by Developers, Inspected Value	\$200,000	\$200,000	\$200,000	\$200,000	\$250,000
Review & Inspection Fees Collected	40,000	35,000	40,000	50,000	75,000
Number of Staff	5	4	3.50	3.50	3.50

PUBLIC WORKS – ENGINEERING

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
Senior Project Engineer	1 (50%)	1 (50%)	\$52,840
Project Engineer	1 (50%)	1 (50%)	35,430
GIS Coordinator/Engineering Inspector	1 (30%)	1 (30%)	23,327
Office Assistant – Part-time			13,928
			<hr/> \$125,525

Account Detail

706 Material and Supplies		723 Office Supplies	
Plotter and Drafting Supplies	\$500	Supplies	\$1,600
Surveying Field Supplies	100	Postage	1,500
Miscellaneous	400	Postage Meter	550
First Aid	200	Copier Lease	<u>1,500</u>
Clothing – Uniforms	300		\$5,150
Plotter Paper	<u>400</u>		
	\$1,900	728 Technical Services	
720 Insurance		Blueprint Reproductions	\$50
Medical	\$43,405	Recorded Document Copies	25
Dental	3,370	Publish Prevailing Wage Notice	50
Life	<u>320</u>	Audiology Testing	180
	\$47,095	*Plan Review Fee	<u>10,000</u>
			\$10,305
726 Travel/Training/Subscriptions/Dues			
Professional Registration & Dues	\$600		
Required Seminars/Meetings	1,750		
Publications	<u>140</u>		
	\$2,490		

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

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

			2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - FULL TIME	113,705	108,309	120,078	120,155	125,525
		TOTAL SALARIES & WAGES	113,705	108,309	120,078	120,155	125,525
2-	720	INSURANCE	56,697	45,553	46,510	45,730	47,095
2-	740	SICK LEAVE BUYBACK	18,662				
2-	747	UNEMPLOYMENT	11,751				
2-	793	EMPLOYER CONTRIBUTION - IMRF	12,596	19,043	12,576	12,580	17,950
2-	794	EMPLOYER CONTRIBUTION - FICA	8,420	7,999	9,186	9,190	9,605
		TOTAL EMPLOYEE BENEFITS	108,126	72,595	68,272	67,500	74,650
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	9,015	7,702	8,839	6,500	6,985
3-	728	TECHNICAL SERVICES	844	7,554	10,305	22,305	10,305
		TOTAL CONTRACTUAL	9,859	15,256	19,144	28,805	17,290
4-	710	TELEPHONE	2,202	1,892	2,600	2,600	2,600
		TOTAL UTILITIES	2,202	1,892	2,600	2,600	2,600
5-	706	MATERIALS AND SUPPLIES	717	1,147	1,900	1,900	1,900
5-	723	OFFICE SUPPLIES	4,455	4,008	5,150	5,150	5,150
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,442	1,928	2,390	2,490	2,490
5-	791	VEHICLE REPLACEMENT FEES	6,970	3,590	3,700	3,700	3,700
5-	799	MISCELLANEOUS					
		TOTAL COMMODITIES	13,584	10,673	13,140	13,240	13,240
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
7-	714	MAINTENANCE VEHICLES	6,450	6,450	9,450	9,450	9,450
7-	715	MAINTENANCE OTHER EQUIPMENT			765	760	1,160
		TOTAL REPAIRS & MAINTENANCE	6,450	6,450	10,215	10,210	10,610
		TOTAL ENGINEERING EXPENDITURES	253,926	215,175	233,449	242,510	243,915

STREETS

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

Performance Data

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Projected 2013-14
<i>Output Measures</i>					
Streets & Alleys					
Resurfaced (miles)	1.93	2.00	2.00	1.02	7.15
Striped (miles)	8.70	0.00	0.50	1.80	1.50
Repaired (tons)	575	415	400	500	500
Sidewalk replaced (sf) (In-House)	2,977	1,258	1,000	1,000	1,000
Sidewalk replaced (sf) (Contractual)	5,879	5,788	3,960	8,750	4,000
Streets Signs (new & replaced)	250	190	250	500	250
Traffic Marking (l.f.) In-House	30,501	20,135	40,000	10,000	10,000
Traffic Marking (l.f.) Contractual	9,185	0	9,964	15,000	15,000
Miles of Streets (Streets & Alleys)	89	89	89	89	89
<i>Effectiveness Measures</i>					
Streetlights (Private Contractor)	2,330	2,330	2,330	2,330	2,330
Streetlights Replaced	15	9	15	15	15
Percentage of Streetlights Replaced	0.64%	0.39%	0.64%	0.64%	0.64%
Streetlight Cable Repairs	15	15	15	10	10
Percentage of Streetlight Cable Repairs	0.64%	0.64%	0.64%	0.43%	0.43%
Street Lamps Replaced	200	245	300	200	200
Percentage of Street Lamps Replaced	9%	11%	13%	9%	9%
<i>Efficiency Measures</i>					
Number of Staff per Mile of Road Maintained	0.05	0.04	0.08	0.08	0.08

PUBLIC WORKS – STREETS

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
<u>Administrative</u>			
Director of Public Works	1 (15%)	1 (15%)	\$23,645
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	28,158
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	25,347
Assistant to the Director of Public Works	1 (15%)	1 (15%)	10,590
			\$87,740
<u>Clerical</u>			
Secretary	1 (30%)	1 (30%)	\$18,140
<u>Salaries Maintenance</u>			
Streets Supervisor	1 (70%)	1 (70%)	40,486
Public Works Maintenance Technician	5 (70%)	6 (70%)	\$263,026
Utility Technician	1 (30%)	1 (45%)	18,678
Overtime			12,300
			\$334,490

Account Detail**706 Materials and Supplies**

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

707 Streetlight Energy

Dusk-to-Dawn Streetlights (Rate 23)	\$49,500
ComEd Rentals (Rate 25)	<u>52,100</u>
	\$101,600

708 Streetlight Maintenance

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

712 Maintenance Buildings

HVAC	\$500
Miscellaneous	3,775
Overhead Door	4,000
Fire System Repair	2,000
Painting – Exterior	<u>10,000</u>
	\$20,275

713 Maintenance Roadway Median

Butterfield Road Median	\$6,865
US Rte 45 Median	4,600
Peterson Road Streetscape	<u>4,100</u>
	\$15,565

716 Maintenance Streets & Alleys

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

717 Maintenance Sidewalks

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

718 Maintenance Storm Services

Repair Catch Drain/Storm Sewer	\$10,000
NPDES Fees and Costs	<u>1,300</u>
	\$11,300

720 Insurance

Medical	\$185,300
Dental	6,310
Life	<u>1,045</u>
	\$192,655

721 IRMA

Annual Contribution	\$46,440
Deductible Losses	<u>7,500</u>
	\$53,940

726 Travel/Training/Subscription/Dues

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

728 Technical Services

CDL Drug and Alcohol Testing	\$800
Audiogram	<u>420</u>
	\$1,220

731 Traffic Signal Maintenance

Maintenance Contract	\$28,000
Knockdown Repairs	2,500
Maintain Butterfield @ Golf and Crane	4,350
Maintain IL 21 at Red Top and Artaius	4,600
Maintain Butterfield Square	<u>4,525</u>
	\$43,975

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

BUDGETED EXPENDITURES			2010-11 ACTUAL	2011-12 ACTUAL	2012-13 APPROVED	2012-13 ESTIMATE	2013-14 APPROVED
1-	701	SALARIES ADMINISTRATION	77,904	76,597	122,788	87,295	87,740
1-	702	SALARIES CLERICAL	16,167	16,958	17,287	17,520	18,140
1-	704	SALARIES MAINTENANCE	273,787	282,157	278,454	326,440	334,490
TOTAL SALARIES & WAGES			367,858	375,712	418,529	431,255	440,370
2-	720	INSURANCE	164,752	163,308	183,990	188,335	192,655
2-	740	SICK LEAVE BUYBACK	11,299				
2-	793	EMPLOYER CONTRIBUTION - IMRF	40,462	56,454	49,805	49,805	62,975
2-	794	EMPLOYER CONTRIBUTION - FICA	26,859	27,204	31,681	31,680	33,200
TOTAL EMPLOYEE BENEFITS			243,372	246,966	265,476	269,820	288,830
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	63,683	55,015	66,218	50,700	53,940
3-	725	EQUIPMENT RENTAL					
3-	728	TECHNICAL SERVICES	1,322	1,477	980	1,790	1,220
3-	742	PHOTOPROCESSING	2,019	1,935	2,000	2,000	2,000
TOTAL CONTRACTUAL			67,024	58,427	69,198	54,490	57,160
4-	707	STREETLIGHT ENERGY	96,021	97,116	101,600	101,600	101,600
TOTAL UTILITIES			96,021	97,116	101,600	101,600	101,600
5-	706	MATERIALS AND SUPPLIES	13,406	13,226	14,250	13,750	14,250
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	651	920	1,000	1,000	1,000
5-	752	UNIFORMS	2,731	3,048	4,425	4,425	4,425
5-	791	VEHICLE REPLACEMENT FEES	173,950	177,420	191,134	191,130	186,910
5-	799	MISCELLANEOUS					
TOTAL COMMODITIES			190,738	194,614	210,809	210,305	206,585
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL			0	0	0	0	0
7-	708	STREETLIGHT MAINTENANCE	86,549	124,555	95,000	95,145	95,000
7-	712	MAINTENANCE BUILDINGS	8,921	3,248	10,770	36,665	20,275
7-	713	MAINTENANCE ROADWAY MEDIANS	11,744	17,848	13,250	13,250	15,565
7-	714	MAINTENANCE MOTOR EQUIPMENT FEES	149,000	113,400	166,350	166,350	166,350
7-	715	MAINTENANCE OTHER EQUIPMENT	909	943	4,000	3,750	1,000
7-	716	MAINTENANCE STREETS AND ALLEYS	25,255	33,994	45,000	45,000	45,000
7-	717	MAINTENANCE SIDEWALKS	11,005	7,972	10,000	10,000	10,000
7-	718	MAINTENANCE STORM SEWERS	10,030	13,829	11,300	11,300	11,300
7-	719	MAINTENANCE SIGNS	5,943	7,049	7,000	7,000	8,000
7-	731	TRAFFIC SIGNAL MAINTENANCE	51,802	35,113	43,975	43,975	43,975
TOTAL REPAIRS & MAINTENANCE			361,158	357,951	406,645	432,435	416,465
8-	788	TRANSFER BUILDING IMPROVEMENT FUND	5,000	5,000	5,000	5,000	5,000
TOTAL TRANSFERS			5,000	5,000	5,000	5,000	5,000
TOTAL HIGHWAY & BRIDGES EXPENDITURES			1,331,171	1,335,786	1,477,257	1,504,905	1,516,010

PUBLIC WORKS – SNOW REMOVAL AND ICE CONTROL

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

Performance Data

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Projected 2013-14
<i>Output Measures</i>					
Snowplowing Events	21	32	20	25	25
Salt Spread (tons)	1,770	2,550	1,900	2,000	2,000
Cost per Ton of Salt	\$54.86	\$54.86	\$57.55	\$51.80	\$52.00
<i>Effectiveness Measures</i>					
Regular Hours	620	540	600	600	600
Overtime Hours	1,400	1,765	1,500	1,500	1,500
Average Cost per Snow Event	\$9,732	\$7,511	\$9,500	\$8,400	\$8,500
Total Cost for Snow Season	\$204,362	\$240,360	\$190,000	\$210,000	\$212,500
Cost of Plow One Mile of Roadway per Event	\$109.34	\$84.40	\$106.74	\$94.38	\$95.51
<i>Efficiency Measures</i>					
Accumulation (inches)	63.35	69.65	30.00	40.0	45.0
No. of Snow Plow Routes	10	10	10	10	10

PUBLIC WORKS – SNOW REMOVAL AND ICE CONTROL

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
<u>Administrative</u>			
Streets & Utilities Systems Superintendent	1 (10%)	1 (10%)	\$9,386
Assistant Streets & Utilities Systems Superintendent	1 (10%)	1 (10%)	8,449
			<hr/> \$17,835
<u>Salaries – Maintenance</u>			
Public Works Maintenance Technician	9 (10%)	11 (10%)	\$62,510
Water System Operator	3 (10%)	3 (10%)	19,708
Utilities Supervisor		1 (10%)	8,138
Streets Supervisor	1 (10)	1 (10%)	5,784
Overtime		1 (10%)	24,000
			<hr/> \$120,140

Account Detail

706 Materials & Supplies

Salt (1,785 Tons)	\$99,100
De-Icer (11,000 gal.)	6,500
Snow fence posts, misc.	<u>300</u>
	\$105,900

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

		2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES ADMINISTRATION	15,139	13,978	22,029	17,110	17,835
1-	704 SALARIES MAINTENANCE	141,330	108,381	111,015	117,125	120,140
	TOTAL SALARIES & WAGES	156,469	122,359	133,044	134,235	137,975
2-	740 SICK LEAVE BUYBACK	3,766				
2-	793 EMPLOYER CONTRIBUTION - IMRF	18,009	14,783	15,832	15,830	19,700
2-	794 EMPLOYER CONTRIBUTION - FICA	11,546	8,985	10,178	10,180	10,555
	TOTAL EMPLOYEE BENEFITS	33,321	23,768	26,010	26,010	30,255
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	9,730	8,314	10,532	22,000	12,525
3-	728 CONTRACTUAL SERVICES	963	963	965	965	965
	TOTAL CONTRACTUAL	10,693	9,277	11,497	22,965	13,490
5-	706 MATERIALS AND SUPPLIES	108,482	101,059	105,900	105,900	105,900
5-	799 MISCELLANEOUS	1,910	1,615	1,000	1,000	1,000
	TOTAL COMMODITIES	110,392	102,674	106,900	106,900	106,900
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	715 MAINTENANCE OTHER EQUIPMENT			0	0	0
	TOTAL REPAIRS & MAINTENANCE	0	0	0	0	0
	TOTAL SNOW & ICE CONTROL EXPENDITURES	310,875	258,078	277,451	290,110	288,620

PUBLIC WORKS – REFUSE AND RECYCLING

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

Performance Data

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Projected 2013-15
<i>Output Measures</i>					
Swept (miles) Village	2,745	2,814	700	400	400
Swept (miles) Contractual	n/a	n/a	1,220	1,700	1,500
Total	2,745	2,814	1,920	2,100	1,900
Material Removed					
Hoppers (each hopper = est 5 cy)	440	400	420	420	420
Cubic Yards	2,200	2,000	2,100	2,100	2,100
<i>Effectiveness Measures</i>					
Street Sweeping complete Sept - Nov (curb miles)	1,421	1,500	1,461	1,020	1,020
Percentage of Street Sweeping complete Sept – Nov	51.77%	53.30%	76.09%	48.57%	53.68%
Material Removed Sept - Nov (c.y.)	1,300	1,160	1,913	1,900	1,900
Percentage of Material Removed Sept - Nov	59%	58%	91%	90%	90%
<i>Efficiency Measures</i>					
Number of Sweeper(s) Used	1	1	6	6	6
Number of Staff Sweeping	3	3	0	0	0

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
<u>Administrative</u>			
Maintenance Technicians	1 (70%)	1 (70%)	\$40,960

Account Detail

728 Contractual

Street Sweeping Contract \$60,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
DEPARTMENT OF PUBLIC WORKS REFUSE & RECYCLING 01-02-05

		2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	704 SALARIES MAINTENANCE	35,660	37,788	38,400	39,265	40,960
	TOTAL SALARIES & WAGES	35,660	37,788	38,400	39,265	40,960
2-	720 INSURANCE	18,614	19,753	19,840	17,385	17,460
2-	793 IMRF	3,962	4,563	4,570	4,570	5,850
2-	794 FICA	2,604	2,754	2,940	2,940	3,135
	TOTAL EMPLOYEE BENEFITS	25,180	27,070	27,350	24,895	26,445
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	5,137	4,388	5,033	3,700	3,980
3-	724 DISPOSAL	160		12,000	12,000	12,000
3-	726 SWALCO FEE	7,416	7,416	7,420	7,420	9,275
3	728 CONTRACTUAL-SWEEPING		45,456	60,000	60,000	60,000
	TOTAL CONTRACTUAL	12,713	57,260	84,453	83,120	85,255
5-	706 MATERIALS & SUPPLIES	233	3,026	4,200	3,710	1,200
5-	791 VEHICLE REPLACEMENT FEES	13,770		1,460	1,460	1,460
	TOTAL COMMODITIES	14,003	3,026	5,660	5,170	2,660
7-	714 MAINTENANCE MOTOR EQUIP FEES	23,000	16,600	2,500	2,500	2,500
	TOTAL REPAIRS & MAINTENANCE	23,000	16,600	2,500	2,500	2,500
		110,556	141,744	158,363	154,950	157,820

PARKS MAINTENANCE

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

Performance Data

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Projected 2013-14
<i>Output Measures</i>					
Amount of Mulch Applied (yds)	350	500	850 (650 PG)	425 (225 PG)	425 (225 PG)
Mowing rotation in days	5	5	5	5	5
Parkway trees trimmed by Village crews	200	200	394	350	350
Number of trees removed infected with Emerald Ash Borer					
Village Staff	0	7	28	250	200
Contractual	n/a	n/a	n/a	n/a	100
<i>Effectiveness Measures</i>					
Amount of Pesticide Used (gal)	69 g's/5.5 lbs	4.8 g's/12 lbs	69 g's/20 lbs	6.5 g's/20 lbs	69 g's/20 lbs
Percent of Playgrounds Functional	100	100	100	100	100
Number of Playground Inspections/year (Formal and Informal)	96	96	35	113	113
<i>Efficiency Measures</i>					
Number of staff for Village-tree crew	1.25	1.25	1.25	2	2
Number of Parks Maintained	21	21	21	21	21
Acres of Land Maintained	386	386	386	386	386

PARKS

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
Parks Superintendent	1	1	\$98,540
Parks Facility Technician	1	1	69,420
Parks Equipment Supervisor	1	1	78,540
Arborist	1	1	72,790
Assistant Arborist	1	1	59,955
Parks Grounds Technician	2	2	122,370
Golf Maintenance Specialist	1	1	65,400
Golf Maintenance Supervisor	1 (82%)	1 (100%)	72,680
Overtime			22,000
			\$661,695
 Account Detail			
702 Salaries Part –Time		721 IRMA	
5 Summer	\$18,775	Annual Contribution	\$27,415
		Deductible Expenses	5,000
			\$32,415
705 Contractual Services		726 Travel/Training/Subscription /Dues	
Mowing Detention Areas	\$7,385	Workshops/Seminars	\$440
Interlaken Pond Maintenance	2,400	Dues/Licenses	700
Custodial Services	3,200	CDL Renewal	60
Concord Pond Maintenance	2,000	Public Service Institute	1,090
Bio Augmentation – Interlaken Ponds	1,225		\$2,290
	\$16,210		
706 Materials & Supplies		728 Tree Surgery/Spraying	
Repair/Parts/Supplies	\$3,650	Miscellaneous and EAB	99,500
Signs/Painting	950	Removal and Treatment	
Tools	2,100	Tree Trimming	30,000
Playground Equip. Repair/Maint.	1,300	Miscellaneous	500
Ice Rink Liner	2,400		\$130,000
	\$10,400		
713 Maintenance – Grounds		729 Nursery Stock and Trees	
Soil, Seed, Fertilizer, Planting	\$15,250	50/50 Cost Sharing	\$30,000
Ball Field Supplies	3,050	Tree Replacement	1,200
Mulch	4,000		\$31,200
Sunrise Rotary Park	6,000		
Playground Mulch	7,000	790 Capital	
Riverside Park Maintenance	21,900	Replace Speakers - Cook Park	\$3,200
Sidewalk Plowing	19,000		
	\$76,200	799 Miscellaneous	
716 Maintenance Roads & Parking Lots		Hepatitis B Shots	\$1,500
Signage	\$50	Audiogram	660
Road Maintenance	450	Random Drug Screening	585
	\$500	Miscellaneous	15
720 Insurance			\$2,760
Medical	\$122,010		
Dental	9,675		
Life	805		

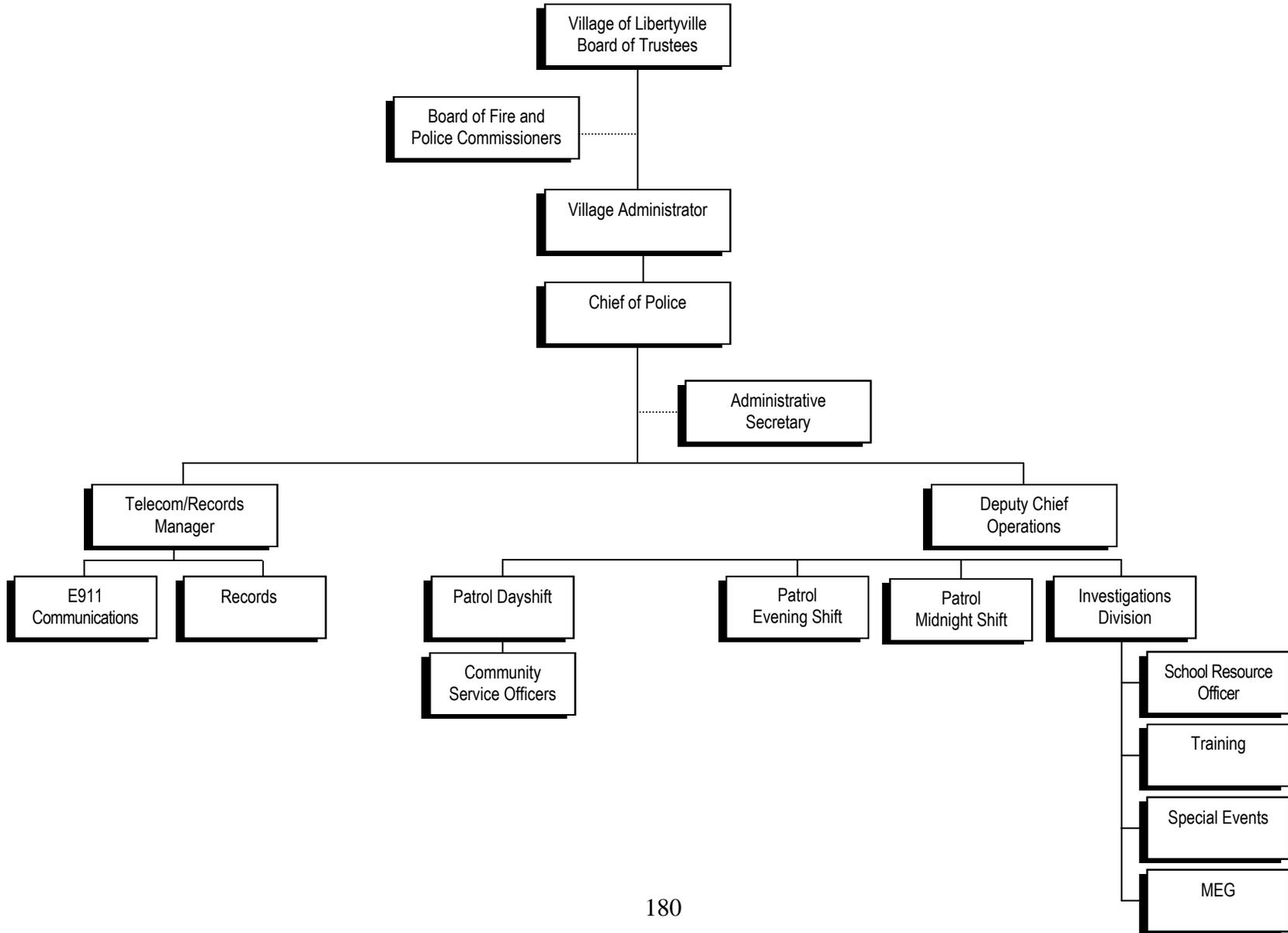
\$132,490

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

			2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - FULL TIME	618,390	623,895	628,489	641,425	661,695
1-	702	SALARIES - PART TIME	18,299	18,887	18,775	18,945	18,775
		TOTAL SALARIES & WAGES	636,689	642,782	647,264	660,370	680,470
2-	720	INSURANCE	185,134	142,380	129,720	129,635	132,490
2-	740	SICK LEAVE BUYBACK	22,550				
2-	747	UNEMPLOYMENT	1,611	4,656	5,100		
2-	793	EMPLOYER CONTRIBUTION - IMRF	68,856	85,674	69,161	70,125	94,625
2-	794	EMPLOYER CONTRIBUTION - FICA	46,976	47,423	44,461	45,100	52,055
		TOTAL EMPLOYEE BENEFITS	325,127	280,133	248,442	244,860	279,170
3-	705	CONTRACTUAL SERVICES	12,240	16,837	16,420	18,170	16,210
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	37,772	32,712	39,650	30,500	32,415
		TOTAL CONTRACTUAL	50,012	49,549	56,070	48,670	48,625
4-	708	ELECTRICITY	3,776	3,720	4,500	4,075	4,250
4-	709	NORTH SHORE GAS	1,703	1,374	1,600	1,500	1,600
4-	710	TELEPHONE	4,029	1,611	2,300	1,500	1,500
		TOTAL UTILITIES	9,508	6,705	8,400	7,075	7,350
5-	706	MATERIALS AND SUPPLIES	6,444	8,160	10,750	10,400	10,400
5-	711	OIL & GREASE	1,973	1,975	2,000	2,000	2,000
5-	723	OFFICE SUPPLIES	503	527	500	650	650
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,056	1,076	2,160	2,070	2,290
5-	728	TREE SURGERY AND SPRAYING	9,594	12,594	115,000	66,720	130,000
5-	729	NURSERY STOCK AND TREES	-807	6,030	22,750	30,650	31,200
5-	730	EQUIPMENT RENTAL	214	90	300	300	300
5-	752	UNIFORM	4,518	4,178	4,620	4,635	4,620
5-	791	VEHICLE & EQUIP REPLACEMENT FEES	101,060	108,330	110,179	110,180	96,110
5-	799	MISCELLANEOUS	498	2,200	2,910	2,520	2,760
		TOTAL COMMODITIES	125,053	145,160	271,169	230,125	280,330
6-	790	CAPITAL OUTLAYS	0	0	0	0	3,200
		TOTAL CAPITAL	0	0	0	0	3,200
7-	712	MAINTENANCE BUILDING	5,849	7,777	7,750	7,750	7,750
7-	713	MAINTENANCE GROUNDS	26,327	28,071	35,300	35,300	76,200
7-	714	MAINTENANCE MOTOR VEHICLES	47,200	60,000	86,350	86,350	86,350
7-	715	MAINTENANCE OTHER EQUIPMENT	19,115	10,561	10,950	10,950	10,950
7-	716	MAINTENANCE ROADS AND PARKING LOTS	155		500	500	500
7-	736	MAINTENANCE RADIOS			4,600	3,350	100
		TOTAL REPAIRS & MAINTENANCE	98,646	106,409	145,450	144,200	181,850
		TOTAL PARK EXPENDITURES	1,245,035	1,230,738	1,376,795	1,335,300	1,480,995

POLICE DEPARTMENT

Police Department



POLICE DEPARTMENT

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

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

2012-13 Goals

1. Consolidated Dispatch Services. *After receiving Village Board approval, the 9-1-1 and Emergency Communications Center was successfully consolidated with the Vernon Hills Police/Countryside Fire Communications Center on August 1, 2012.*
2. Department Policy Manual. *The Department continues with a comprehensive review and rewrite of its Policy Manual utilizing the services of Lexipol. The final product will be a modern, comprehensive policy manual that reflects the values and policing philosophy of the Department, while at the same time maximizing risk management strategies and reducing overall liability. This process is anticipated to be complete in mid to late 2013.*
3. National Night Out. *The Department expanded its education awareness efforts by promoting the National Night Out program.*
4. Web Based Services. *The Department is utilizing web based services to aid in the scheduling of Department personnel. This allows for easier access and documentation for all personnel, as well as reducing the amount of paperwork previously generated.*
5. Traffic Enforcement Grants. *The Department was successful in its application for a yearlong traffic enforcement grant. This grant provides funding during specific "campaigns" throughout the year to hireback Officers whose focus is impaired drivers and seat belt violations.*
6. Department Website. *The Department continues to maintain a current website, with frequent updates on programs, meetings, and activities.*

2013-14 Goals

1. Juvenile Officer Training. *The Department will utilize web based training to achieve 100% state certification of all sworn members as Juvenile Officers. This will ensure that at all times there are personnel trained and available to handle cases involving juveniles and the specific legal requirements associated with them.*
2. Tobacco & Alcohol Enforcement. *The Department will continue to participate in the Lake County tobacco enforcement campaigns, and will utilize grant funding to expand our participation in enforcement and compliance checks.*

3. OSHA Compliance. The Department will address new OSHA standards by conducting lead testing on all firearms instructors. Additionally, the Department will initiate the Hearing Conservation Program by providing upgraded hearing protection for all personnel when utilizing the firearms range. Both programs will be completed by the end of March, 2014.
4. Supervisor Orientation. The Department will develop and implement an orientation program to acclimate newly promoted supervisors to their new positions.
5. Department Policy Manual. The Department will complete a comprehensive review and rewrite of its Policy Manual utilizing the services of Lexipol. Upon completion, the Department will begin utilizing online Daily Training Bulletin's to ensure knowledge of Department policies. This process is anticipated to be complete in mid to late 2013.

Performance Data

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	% +/-
<i>Output Measures</i>						
Police Service Calls	24,305	24,090	23,117	27,886	26,631	-4.5%
Alarms Responses (burglar, hold-up and panic)	951	796	967	896	874	-2.5%
Custodial Arrests	750	591	234	271	382	41%
Investigations - Cases Assigned	731	645	499	519	328	-37%
Investigations - Cases Cleared	789	632	526	421	360	-14.5%
Motor Vehicle Accidents Investigated	1,255	1,114	1,023	965	1,039	-7.6
- Injury Auto Accidents	148	143	141	138	131	-5%
Parking Tickets Issued	4,818	4,930	4,574	5,027	5,110	1.65%
Traffic Tickets Issued	4,675	3,620	3,294	2,988	3,462	15.9%
Automated Red Light Enforcement Tickets Issued	-	-	1,258	1,671	1,344	-19.6%
- Route 45/Peterson Road	-	-	130	182	155	-15%
- Milwaukee Avenue Artaius Blvd.	-	-	284	330	405	22.75%
- Peterson Road/Butterfield Road	-	-	822	1,131	784	-30.6%
Peterson Road/Milwaukee Avenue	-	-	22	32	-	-
Driving Under the Influence (DUI) Arrests	52	39	37	67	111	66%
Animal Complaints and Services	583	595	506	410	411	0%
Taxicab Licenses Issued	115	120	118	71	86	21%
Administrative Adjudication Hearings	-	-	5	9	8	0%
- Automated Red Light Citations	-	-	29	61	31	-50%
- Parking/Ordinance Citations	-	-	51	125	152	21.5%
- Building/Zoning	-	-	0	7	0	-100%

DEPARTMENT SUMMARY

	2010-11	2011-12	2012-13	2012-13	2013-14
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
LOCAL FINES	120,152	239,180	180,000	246,510	225,000
CIRCUIT COURT FINES	159,505	207,475	150,000	237,365	200,000
DUI COURT FINES-SB #740	4,307	26,970	4,500	13,880	7,500
AUTOMATED TRAFFIC ENFORCEMENT	142,150	126,865	70,000	103,000	55,000
POLICE SERVICES	84,982	67,535	70,000	90,000	75,000
TOTAL	511,096	668,025	474,500	690,755	562,500
EXPENDITURES					
SALARIES & WAGES	4,177,779	4,305,904	4,393,946	4,419,385	4,401,645
EMPLOYEE BENEFITS	2,160,881	2,122,558	2,112,285	2,134,170	2,100,375
CONTRACTUAL	347,979	261,566	532,104	486,485	571,550
UTILITIES	12,551	10,834	12,000	12,000	12,000
COMMODITIES	226,386	263,146	306,235	292,080	306,095
CAPITAL	0	0	5,000	5,000	22,200
REPAIRS & MAINTENANCE	130,616	129,863	226,710	225,560	227,990
TRANSFERS	5,000	5,000	5,000	5,000	5,000
TOTAL POLICE DEPARTMENT EXPENDITURES	7,061,192	7,098,871	7,593,280	7,579,680	7,646,855
PERSONNEL					
ADMINISTRATION					
POLICE CHIEF	1	1	1	1	1
DEPUTY POLICE CHIEF	2	1	1	1	1
POLICE SERGEANT	1	1	1	1	0
ADMINISTRATIVE SECRETARY	1	1	1	1	1
TELECOMMUNICATOR/RECORDS SUPERVISOR	1	1	1	1	1
POLICE RECORDS ASSISTANT	3	2	2	4	4
PUBLIC SAFETY TELECOMMUNICATOR *	9	8	8	5	0
PATROL					
POLICE LIEUTENANT	3	3	3	3	3
POLICE SERGEANT	3	3	3	4	4
POLICE OFFICERS	26	24	24	24	24
INVESTIGATIONS					
POLICE LIEUTENANT	1	0	1	1	1
POLICE OFFICERS	5	5	5	5	5
POLICE SERGEANT	0	0	0	0	0
COMMUNITY SERVICE					
PUBLIC SERVICE OFFICERS	3	3	3	2	2
TOTAL	59	53	54	53	47

POLICE – ADMINISTRATIVE, COMMUNICATIONS & RECORDS

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
<u>Uniformed</u>			
Chief of Police	1	1	\$148,570
Deputy Police Chief	1	1	126,800
Police Sergeant	1 (50%)	0	<u>0</u>
			\$275,370
<u>Civilian</u>			
Police Records Assistant	4	4	\$165,900
Administrative Secretary	1 (75%)	1 (75%)	47,640
Communications/Records Manager	1 (85%)	1 (90%)	91,385
Overtime			<u>1,000</u>
			\$305,925

Account Detail

705 Contractual Services		721 IRMA	
Auto Enforcement Cost	\$30,000	Annual Contribution	\$130,990
Shredding Service	450	Deductible Losses	<u>7,500</u>
Dispatch	347,100		\$138,490
Miscellaneous	<u>1,100</u>	726 Travel/Training/Subscription/Dues	
	\$378,650	Conferences & Travel	\$2,000
706 Materials and Supplies		Professional Dues/Subscriptions	3,500
Lockup Supplies	\$800	Command Training	6,000
Prisoner Meals	800	Lexipol & IACPNET Subscription	<u>6,400</u>
Cleaning Supplies	500		\$17,900
Fire Extinguisher Maintenance	500	728 Medical Services	
Video Recording Supplies	1,500	Medical Evaluations (3)	\$2,000
Kitchen and Meeting Supplies	850	Vaccinations (3)	750
Awards and Commendations	<u>1,000</u>	Polygraph (3)	750
	\$5,950	Lead Screening (6)	435
720 Insurance		NIPAS Medical Evaluations	1,500
Medical	\$647,660	Psychological Evaluations	<u>750</u>
Dental	52,310		\$6,185
Life	3,700	743 Printing and Publications	
Disability Pension – PSEBA	<u>2,500</u>	Forms	\$1,250
	\$706,170	Legal Updates	500
		Citations	2,500
		Employment Ads	500
		Miscellaneous	<u>450</u>
			\$5,200

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE ADMINISTRATION, COMMUNICATIONS & RECORDS 01-05-01

			2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - UNIFORMED	242,495	307,205	324,789	324,890	275,370
1-	702	SALARIES - CIVILIAN	125,039	125,744	274,700	266,460	305,925
1-	704	SALARIES - TELECOMMUNICATORS	301,663	277,502	118,880	155,330	
		TOTAL SALARIES & WAGES	669,197	710,451	718,369	746,680	581,295
2-	720	INSURANCE	766,043	714,178	737,550	751,550	706,170
2-	747	UNEMPLOYMENT				2,745	10,000
2-	793	EMPLOYER CONTRIBUTION - IMRF	45,611	57,364	46,830	46,830	43,750
2-	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	32,781	32,113	32,870	32,870	25,560
		TOTAL EMPLOYEE BENEFITS	844,435	803,655	817,250	833,995	785,480
3-	705	CONTRACTUAL SERVICES	117,849	59,971	309,390	299,390	378,650
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	181,159	152,785	173,149	136,850	138,490
3-	728	MEDICAL SERVICES	1,741	2,243	2,450	3,300	6,185
3-	742	PHOTOCOPYING	6,266	4,773	5,650	5,650	5,650
		TOTAL CONTRACTUAL	307,015	219,772	490,639	445,190	528,975
4-	710	TELEPHONE	12,551	10,834	12,000	12,000	12,000
		TOTAL UTILITIES	12,551	10,834	12,000	12,000	12,000
5-	706	MATERIALS AND SUPPLIES	826	2,696	5,450	5,450	5,950
5-	722	POSTAGE	2,379	2,044	2,500	2,350	2,500
5-	723	OFFICE SUPPLIES	9,377	9,837	9,500	9,500	9,500
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	3,816	9,665	18,800	16,000	17,900
5-	743	PRINTING AND PUBLICATIONS	6,235	4,673	5,350	5,000	5,200
5-	752	UNIFORMS	4,781	1,168	3,000	2,500	3,000
5-	799	MISCELLANEOUS	896	83	1,000	1,000	1,000
		TOTAL COMMODITIES	28,310	30,166	45,600	41,800	45,050
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
7-	714	MAINTENANCE MOTOR VEHICLES FEES	5,600	11,175	10,900	10,900	10,900
7-	715	MAINTENANCE OTHER EQUIPMENT	254	269	1,000	850	1,000
		TOTAL REPAIRS & MAINTENANCE	5,854	11,444	11,900	11,750	11,900
8-	788	TRANSFER BUILDING IMPROVEMENT FUND	5,000	5,000	5,000	5,000	5,000
		TOTAL TRANSFERS	5,000	5,000	5,000	5,000	5,000
		TOTAL ADMIN, COMM. & RECORDS EXPENDITURES	1,872,362	1,791,322	2,100,758	2,096,415	1,969,700

POLICE – POLICE PATROL

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
<u>Uniformed</u>			
Police Lieutenant	3	3	\$349,450
Police Sergeant	3.5	3.5	348,990
Police Officers	24	24	2,007,775
Overtime			
- Short Shift			215,500
-Hire Back			36,000
Overtime – Reimbursable			38,000
Training			6,000
Court Time			42,000
Holiday Pay			9,475
Less Over-Time for Libertyville Days (Charged to Hotel Tax Fund)			(28,610)
			<hr/> \$3,024,580

Account Detail

705 Contractual Services		720-001 Drug/Asset Forfeiture Expense	
Towing	\$1,000	Forfeiture Expenses	250
706 Materials and Supplies		726 Travel/Training/Subscription/Dues	
Ammunition (Duty/Training)	\$10,000	MILO System	\$500
Weapons Maintenance	5,000	In-Service Training	7,370
Squad Car Supplies	2,500	NEMRT Membership	4,500
Range Supplies	750	Basic Recruit Training	12,000
Office Chairs (9)	2,500	Taser Training	3,400
Flashlight Replacement	4,900	Juvenile Officer	1,500
Other	<u>1,500</u>	Miscellaneous	<u>3,500</u>
	\$27,150		\$32,770
715 Maintenance Other Equipment		730 Rental and User Fees	
Equipment and Tool Maintenance	\$6,000	NIPAS Team	\$3,300
Range Maintenance	1,500	NIPAS Mobile Force	805
Tasers (2)	2,200	NIPAS Mutual Aid	400
Hearing Protection (10)	1,500	L.C. Major Crime	500
Rifle Light and Rail	2,100	ILEAS	50
Livescan	3,000	MCAT	<u>100</u>
Miscellaneous	<u>1,980</u>		\$5,155
	\$18,280		
720 DUI Expenses		752 Uniform	
Squad Changeover	\$10,000	Semi-Annual Updates	\$19,000
DUI Driver Training	1,000	Attrition Replacement	4,800
DUI Supplies	1,500	Body Armor Replacements	4,000
Breathalyzer (1/2 of cost)	<u>6,500</u>	NIPAS Uniforms	4,000
		Bicycle Uniforms	<u>500</u>

\$19,000

\$32,300

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE PATROL 01-05-02

		2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED	2,857,501	2,912,614	2,971,427	2,971,430	3,024,580
	TOTAL SALARIES	2,857,501	2,912,614	2,971,427	2,971,430	3,024,580
2-	740 SICK LEAVE BUYBACK	31,623	32,252			
2-	786 EMPLOYER CONTRIBUTION-POLICE PENSION	1,233,142	1,232,055	1,235,000	1,240,140	1,250,000
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	34,494	37,096	36,850	36,850	42,000
	TOTAL EMPLOYEE BENEFITS	1,299,259	1,301,403	1,271,850	1,276,990	1,292,000
3-	705 CONTRACTUAL SERVICES	3,797	2,497	1,000	1,000	1,000
3-	730 EQUIPMENT RENTAL AND USER FEES	4,655	5,155	5,155	5,155	5,155
3-	756 NORTHERN ILLINOIS CRIME LAB	18,520				
	TOTAL CONTRACTUAL	26,972	7,652	6,155	6,155	6,155
5-	706 MATERIALS AND SUPPLIES	14,428	22,845	22,450	22,000	27,150
5-	718 SQUAD EQUIPMENT CHANGEOVER	18,723	19,156	14,000	13,285	20,000
5-	720 DUI EQUIPMENT	16,765	15,933	49,750	41,750	19,000
	720-1 FORFEITURE EXPENSE					250
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	6,153	16,658	16,950	16,950	32,770
5-	752 UNIFORMS	16,990	38,186	28,150	28,000	32,300
5-	791 VEHICLE REPLACEMENT FEES	115,070	112,420	117,685	117,685	117,325
5-	799 MISCELLANEOUS		123	100		100
	TOTAL COMMODITIES	188,129	225,321	249,085	239,670	248,895
6-	790 CAPITAL OUTLAYS	0	0	0	0	22,200
	TOTAL CAPITAL	0	0	0	0	22,200
7-	714 MAINTENANCE MOTOR VEHICLES FEES	90,800	86,000	159,500	159,500	159,500
7-	715 MAINTENANCE OTHER EQUIPMENT	3,762	5,539	17,000	16,000	18,280
	TOTAL REPAIRS & MAINTENANCE	94,562	91,539	176,500	175,500	177,780
	TOTAL PATROL EXPENDITURES	4,466,423	4,538,529	4,675,017	4,669,745	4,771,610

POLICE – INVESTIGATIONS

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
<u>Uniformed</u>			
Police Lieutenant	1	1	\$117,716
Police Sergeant	0	1 (50%)	53,455
Police Officer (LCMEG)	1	1	90,458
Police Officers	3	3	272,160
Police Officer (LHS Reimbursable – 75%)	1	1	91,246
Hireback			36,450
Reimbursable Overtime			16,450
Training			1,050
Holiday			3,500
			<hr/>
			\$682,485

Account Detail

705 Contractual Services

Critical Reach Services	\$375
Investigations Internet	385
Online Investigate Search	2,312
Leads – Online Pawnshop/Scrap	<u>2,848</u>
	\$5,920

706 Materials & Supplies

Evidence/Fingerprint Supplies	\$1,000
Digital Camera Photography	<u>500</u>
	\$1,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE INVESTIGATIONS 01-05-03

		2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED	568,755	609,175	607,900	607,900	682,485
	TOTAL SALARIES & WAGES	568,755	609,175	607,900	607,900	682,485
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	8,147	8,704	8,815	8,815	8,600
	TOTAL EMPLOYEE BENEFITS	8,147	8,704	8,815	8,815	8,600
3-	705 CONTRACTUAL SERVICES	2,780	4,091	4,810	4,800	5,920
3-	756 NORTHERN ILLINOIS CRIME LAB	10,822	29,342	29,500	29,340	29,500
	TOTAL CONTRACTUAL	13,602	33,433	34,310	34,140	35,420
5-	706 MATERIALS AND SUPPLIES	625	1,081	1,000	1,000	1,500
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	333	339	1,000	850	1,000
5-	752 UNIFORMS	6,956	4,832	5,500	5,600	5,600
5-	786 DRUG FORFEITURE EXPENSE					
5-	799 MISCELLANEOUS	299	-209	500	450	500
	TOTAL COMMODITIES	8,213	6,043	8,000	7,900	8,600
6-	790 CAPITAL OUTLAYS	0	0	5,000	5,000	0
	TOTAL CAPITAL	0	0	5,000	5,000	0
7-	714 MAINTENANCE MOTOR VEHICLES FEES	11,900	11,900	13,370	13,370	13,370
7-	715 MAINTENANCE - OTHER EQUIPMENT					
	TOTAL REPAIRS & MAINTENANCE	11,900	11,900	13,370	13,370	13,370
TOTAL INVESTIGATIONS EXPENDITURES		610,617	669,255	677,395	677,125	748,475

POLICE – PUBLIC EDUCATION

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE - PUBLIC EDUCATION 01-05-04

BUDGETED EXPENDITURES	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATE	2013-14 APPROVED
1- 701 SALARIES - UNIFORMED	0	0	0		
TOTAL SALARIES & WAGES	0	0	0	0	0
2- 794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	0	0	0		
TOTAL EMPLOYEE BENEFITS	0	0	0	0	0
5- 706 MATERIALS AND SUPPLIES	0	101	1,000	860	1,000
TOTAL COMMODITIES	0	101	1,000	860	1,000
6- 790 CAPITAL OUTLAYS	0	0	0		
TOTAL CAPITAL	0	0	0	0	0
7- 714 MAINTENANCE MOTOR VEHICLES	0		1,140	1,140	1,140
TOTAL REPAIRS & MAINTENANCE	0	0	1,140	1,140	1,140
 TOTAL CRIME PREVENTION EXPENDITURES	 0	 101	 2,140	 2,000	 2,140

POLICE – COMMUNITY SERVICE

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
<u>Civilian</u>			
Public Service Officers	1(50%)	1(50%)	\$29,420
Crossing Guards	8	8	41,705
Overtime			
- Hireback			3,200
- Reimbursable			2,150
Part-Time Public Service Officer (16 hrs./week)			16,970
Part-Time Public Service Summer			9,840
Part-Time Public Service Officer (20 hrs./week) 50%			10,000
			<hr/> \$113,285

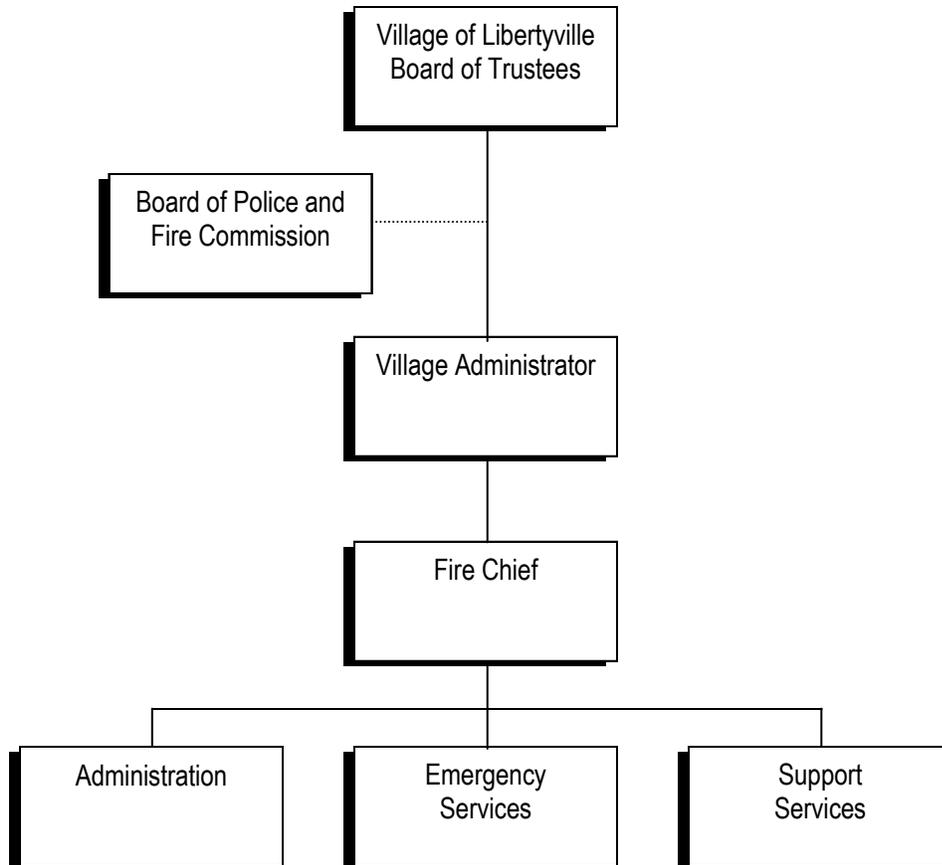
VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE COMMUNITY SERVICES 01-05-05

		2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	702 SALARIES-CIVILIAN	82,326	73,664	96,250	93,375	113,285
	TOTAL SALARIES & WAGES	82,326	73,664	96,250	93,375	113,285
2-	793 EMPLOYER CONTRIBUTION - IMRF	2,855	3,217	7,040	7,040	5,635
2-	794 EMPLOYER CONTRIBUTION - FICA	6,185	5,579	7,330	7,330	8,660
	TOTAL EMPLOYEE BENEFITS	9,040	8,796	14,370	14,370	14,295
3-	751 ANIMAL CARE	390	709	1,000	1,000	1,000
	TOTAL CONTRACTUAL	390	709	1,000	1,000	1,000
5-	706 MATERIALS AND SUPPLIES	226	159	250	200	250
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	25	362	500	150	500
5-	752 UNIFORMS	1,483	994	1,800	1,500	1,800
	TOTAL COMMODITIES	1,734	1,515	2,550	1,850	2,550
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	714 MAINTENANCE MOTOR VEHICLES	18,300	14,980	23,800	23,800	23,800
	TOTAL REPAIRS & MAINTENANCE	18,300	14,980	23,800	23,800	23,800
	TOTAL COMMUNITY SERVICE EXPENDITURES	111,790	99,664	137,970	134,395	154,930

FIRE DEPARTMENT

Fire Department



FIRE DEPARTMENT

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

2012-13 Goals

1. The Fire Department will continue to promote and implement the 16 Firefighter Life Safety Initiatives. This year's focus will be to define and advocate the need for cultural change within the fire service relating to safety; incorporating leadership, management, supervision, accountability and personal responsibility. *This goal is a work in progress, different initiatives towards this goal are being implemented every year. This year, we have emphasized through training and policy, a focus on "Cultural Change". The two "Cultural Changes" initiated this year are changes to the Firefighter CBA regarding use of sick time and the development of an Incident Command All Hazards policy for Officers and aspiring Officers. Currently, both changes have been written and are being implemented.*
2. The Fire Department will reassess the current deployment of Automatic External Defibrillators AED's through out the Village including Village owned buildings, police and fire vehicles. There are three components to the goal of this program. First, we will determine the accurate number, placement, and condition of all current AED's owned and operated by the Village. Second, we will determine if the current AED's are adequately placed, maintained, and is there a need for additional units. (For example in Public Works or Parks vehicles) Last, are the necessary Village employees trained in the use of AED's. A final report will be submitted to the Village for recommendation at the completion of the research. *Currently, we have determined the condition and number of AEDS in the Village. Mike Pakosta our Medical Officer is now evaluating Placement and purchase of AED's*
3. The Fire Prevention Bureau and Administrative Division will evaluate the current commercial building preplan program in order to determine what new technology can be implemented in order to have preplans available electronically in our emergency response vehicles. *This goal is currently in progress. We have teamed up with the Lake County Emergency Telephone Board (LCETSB) who manage our CAD system, there is currently technology in place that would allow us to implement our preplans into CAD at a cost of only our time. We are currently working on an internal system to update preplans before they are installed in CAD.*
4. Prepare the Fire Department for an ISO reinspection to occur in the Spring of 2013. *We continue to look at having a reinspection with ISO, we will not meet the 2013 time frame as we have a lot of work to do. We are currently working on all aspects of the ISO inspection to fix what we need to fix. Currently, dispatch is done and the water department is done, we are focusing our efforts on training hours, preplans, and emergency responses.*
5. The Fire Department will update all Computer Aided Dispatch (CAD) response information and adopt the new response districts for the Village and Fire Protection District. *This goal has been completed. The Village and Fire District response area has been changed and incorporated into our everyday emergency response plan.*

2013-14 Goals

1. Re-evaluate Monthly Reports. The Fire Department will reassess the current monthly report to assure all necessary data is captured and reported. The Fire Department will also, reassess how the data is reported to assure it is easy to understand and interpret.
2. ISO Re-evaluate. The Fire Department will continue to focus on an ISO reevaluation tentatively scheduled for 2014. This will require a continued focus on training, preplans, and emergency responses.
3. EOC Information. The Fire Department and the Emergency Management Agency will develop an internal website or file for employees to access for information regarding the Village Emergency Operations Plan to be completed by January 2014. This will assist with information and operations in the EOC.
4. Radiation Monitoring. The Fire Department Training Division and Emergency Management Agency will work with the Illinois Emergency Management Agency to install six radiation monitoring devices in Fire Department vehicles by May 2013. These units will constantly monitor for radiation sources which will assist with detection of radiation in an emergency response and the overall safety of the community and Fire District.
5. Training. The Fire Department Training Division will host and certify all Libertyville FD employees in the State Fire Marshals Emergency Vehicle Operators Course to be completed by January 2014.
6. Inventory Ambulance Equipment. The Emergency Services Division and Medical Officer will develop an inventory list of all equipment carried on the ambulances with a value of \$100.00 or more. This will include identifying and tagging all equipment as well as providing purchase and replacement recommendations.

Performance Data

	2009	2010	2011	2012
<i>Output Measures</i>				
Total Calls for Service	3,618	3,764	3,769	3,823
Fire Calls	1,174	1,205	1,060	962
Rescue Calls	2,157	2,276	2,108	2,301
Trouble and Other	287	283	341	281
Fire Safety Inspections	972	1,404	965	830
Public Education Classes	-	238	232	159
Block Parties	50	40	31	29
Child Car Seat Installations	254	289	295	283
Plan Reviews: Village	234	258	258	272
Plan Reviews: District	78	90	99	72
<i>Effectiveness Measures</i>				
Number of Emergency Calls Which Overlapped	1,105 (30.5%)	1,204 (32%)	1,154 (30.6%)	1,144 (29.9%)
Village Ambulance Responses < 4 minutes	-	51.2%	47.6	61.96%
Village Fire Responses < 5 minutes	-	65.3%	57.1	59.05%
Emergency Call Processing Time	-	-	-	25.38 seconds
Emergency Calls Processed Within 60 Seconds	-	-	-	92.66%

DEPARTMENT SUMMARY

REVENUES	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATE	2013-14 APPROVED
PROPERTY TAXES FIRE PROTECTION	693,205	745,420	795,000	792,495	825,000
FIRE BUREAU-PERMITS/FEES	79,871	72,700	50,000	75,000	55,000
LIBERTYVILLE FIRE PROTECTION DISTRICT	2,386,048	2,452,105	2,492,000	2,498,210	2,573,150
ALARM FEES	157,982	206,710	185,000	183,130	172,130
AMBULANCE FEES	471,578	573,760	540,000	575,000	610,000
FIRE SERVICES	11,398	12,820	15,000	12,000	10,000
TOTAL	3,800,082	4,063,515	4,077,000	4,135,835	4,245,280

EXPENDITURES					
SALARIES & WAGES	3,374,736	3,751,602	3,705,945	3,628,120	3,829,450
EMPLOYEE BENEFITS	1,636,055	1,726,179	1,669,004	1,677,660	1,778,965
CONTRACTUAL	746,571	212,376	360,732	333,055	409,285
UTILITIES	46,558	43,296	44,000	44,335	44,000
COMMODITIES	356,904	347,017	481,665	350,860	399,375
CAPITAL	0	24,312	5,000	5,000	5,000
REPAIRS & MAINTENANCE	162,972	168,024	252,070	251,570	251,520
TRANSFERS	15,000	15,000	15,000	15,000	15,000
DEBT	0	0	0	0	0
TOTAL FIRE DEPARTMENT EXPENDITURES	6,338,796	6,287,806	6,533,416	6,305,600	6,732,595

PERSONNEL					
<u>ADMINISTRATION</u>					
FIRE CHIEF	1	1	1	1	1
ASSISTANT FIRE CHIEF	1	1	1	1	1
ADMINISTRATIVE SECRETARY	1	0	0	1	1
<u>PREVENTION</u>					
ASSISTANT FIRE CHIEF	1	1	1	1	1
FIRE LIEUTENANT	0	0	0	0	0
SECRETARY	1	0	0	0	0
<u>EMERGENCY SERVICES</u>					
ASSISTANT FIRE CHIEF	1	1	1	1	1
FIRE LIEUTENANT	7	6	6	6	6
FIREFIGHTER/PARAMEDIC	20	23	29	29	30
<u>SUPPORT SERVICES</u>					
PUBLIC SERVICE OFFICERS	1	1	1	1	1
TOTAL	34	34	40	41	42

FIRE – GENERAL ADMINISTRATION/INFORMATION SERVICES

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
<u>Uniformed – Full-Time</u>			
Fire Chief	1 (70%)	1 (70%)	\$98,560
Assistant Fire Chief	1 (30%)	1 (30%)	35,320
			\$133,880
<u>Civilian</u>			
Administrative Secretary	1	1	\$51,520

Account Detail

<p>726 Travel, Training, Subscriptions and Dues</p> <p>Subscriptions \$50</p> <p>Dues 840</p> <p>Training <u>450</u></p> <p style="text-align: right;">\$1,340</p>	<p>790 Capital Outlay</p> <p>Carpet Station/Dorm and Lounge \$5,000</p>
---	--

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

			2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES-UNIFORMED FULL-TIME	117,059	124,284	124,781	127,305	133,880
1-	704	SALARIES-CIVILIAN	36,565	46,878	47,941	49,385	51,520
TOTAL SALARIES & WAGES			153,624	171,162	172,722	176,690	185,400
2-	793	EMPLOYER CONTRIBUTION - IMRF	4,079	6,380	5,705	5,700	7,350
2-	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	4,159	4,875	5,477	5,585	5,880
TOTAL EMPLOYEE BENEFITS			8,238	11,255	11,182	11,285	13,230
3-	705	CONTRACTUAL SERVICES	3,766	2,914	4,500	4,500	4,550
TOTAL CONTRACTUAL			3,766	2,914	4,500	4,500	4,550
4-	710	TELEPHONE	21,032	19,159	19,000	20,535	19,000
TOTAL UTILITIES			21,032	19,159	19,000	20,535	19,000
5-	722	POSTAGE	1,601	1,601	2,200	1,705	1,700
5-	723	OFFICE SUPPLIES	2,067	2,521	2,200	2,200	2,200
5-	726	TRAVEL, TRAINING , SUBSCRIPTIONS & DUES	95	155	1,280	1,280	1,340
5-	799	MISCELLANEOUS	388	373	500	500	500
TOTAL COMMODITIES			4,151	4,650	6,180	5,685	5,740
6-	790	CAPITAL OUTLAY	0		5,000	5,000	5,000
TOTAL CAPITAL			0	0	5,000	5,000	5,000
TOTAL FIRE ADMINISTRATION EXPENDITURES			190,811	209,140	218,584	223,695	232,920

FIRE – FIRE PREVENTION

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
Assistant Fire Chief	1	1	\$117,750
Civilian Fire Inspector (Part-Time)			48,855
			\$166,605

Account Detail

724 Public Education		726 Travel/Training/Subscription/Dues	
School Handouts	\$300	Schools/Seminars	\$1,800
Camera Repair	500	Publications	1,350
Inspection Forms	500	Dues	450
Miscellaneous	700	Lake County SRT	150
	\$2,000		\$3,750
 705 Contractual			
Alarm Hook-Up Fees (Reimbursed)	\$4,000		

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

			2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - UNIFORMED FULL TIME	109,315	113,480	110,861	113,740	117,750
1-	704	SALARIES-CIVILIAN	77,396	49,510	47,658	47,895	48,855
TOTAL SALARIES & WAGES			186,711	162,990	158,519	161,635	166,605
2-	740	SICK LEAVE BUYBACK					
2-	793	EMPLOYER CONTRIBUTION - IMRF	8,627	5,985	5,671	5,785	6,985
2-	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	7,420	5,369	5,253	5,360	5,445
TOTAL EMPLOYEE BENEFITS			16,047	11,354	10,924	11,145	12,430
3-	705	CONTRACTUAL	0		12,000	5,700	4,000
TOTAL CONTRACTUAL			0	0	12,000	5,700	4,000
5-	723	OFFICE SUPPLIES	196	52	200	200	200
5-	724	PUBLIC EDUCATION	1,305	2,237	2,000	2,000	2,000
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	3,043	2,410	2,300	2,300	3,750
TOTAL COMMODITIES			4,544	4,699	4,500	4,500	5,950
6-	790	CAPITAL OUTLAY	0	0	0	0	0
TOTAL CAPITAL			0	0	0	0	0
7-	714	MAINTENANCE MOTOR EQUIPMENT FEES	7,700	16,070	8,750	8,750	8,750
7-	715	MAINTENANCE OTHER EQUIPMENT			200	200	200
TOTAL REPAIRS & MAINTENANCE			7,700	16,070	8,950	8,950	8,950
TOTAL FIRE PREVENTION EXPENDITURES			215,002	195,113	194,893	191,930	197,935

FIRE – EMERGENCY SERVICES

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
<u>Uniformed – Full-Time</u>			
Fire Chief	1 (30%)	1 (30%)	\$42,240
Assistant Fire Chief	1(100%);2 (70%)	1 (100%); 2 (70%)	280,747
Fire Lieutenants	6	6	621,195
Firefighters/Paramedics	29	30	2,312,185
Overtime			129,000
Good Attendance Incentive			26,548
Acting Shift Commander Over-Time			10,000
Training			21,000
			\$3,442,915

Account Detail

<p>705 Contractual Services</p> <p>Dispatch \$219,400</p> <p>707 Firefighter Supplies</p> <p>Fire Supplies \$4,200</p> <p>Paramedic Supplies & Oxygen 10,700</p> <p>Maintenance of Boat & Dive Equip. <u>3,100</u></p> <p style="text-align: right;">\$18,000</p> <p>720 Insurance</p> <p>Medical \$569,985</p> <p>Dental 43,330</p> <p>Life 3,085</p> <p>PSEBA Costs (2) <u>39,340</u></p> <p style="text-align: right;">\$655,740</p> <p>721 IRMA</p> <p>Annual Contribution \$123,625</p> <p>Deductible Expenses <u>7,000</u></p> <p style="text-align: right;">\$130,625</p>	<p>726 Travel/Training/Subscription/Dues</p> <p>Dues/Publications \$1,200</p> <p>Training 12,000</p> <p>Tuition Reimbursement 17,550</p> <p>Video Conference Internet <u>3,310</u></p> <p style="text-align: right;">\$34,060</p> <p>728 Technical Services</p> <p>Special Team Physicals \$2,500</p> <p>Collection Agency 2,000</p> <p>Respiratory Physicals 1,500</p> <p>Audiometric Testing 500</p> <p>Ambulance Billing 30,500</p> <p>Firehouse Support <u>1,500</u></p> <p style="text-align: right;">\$38,500</p> <p>730 Rental & User Fees</p> <p>Lake County SRT Assessment \$5,100</p> <p>MABAS Assessment 550</p> <p>Paramedic Fees <u>6,560</u></p> <p style="text-align: right;">\$12,210</p>
---	--

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

		2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED FULL TIME	2,812,929	3,209,804	3,263,430	3,211,960	3,442,915
1-	702 SALARIES - PAID ON CALL					
1-	704 SALARIES - DISPATCHERS	191,594	174,117	78,980	44,570	
	TOTAL SALARIES & WAGES	3,004,523	3,383,921	3,342,410	3,256,530	3,442,915
2-	720 INSURANCE	558,402	597,426	603,810	617,040	655,740
2-	740 SICK LEAVE BUYBACK		40,817			
2-	787 EMPLOYER CONTRIBUTION-FIRE PENSION	980,817	987,758	982,000	982,000	1,050,000
2-	788 PAID ON CALL PENSIONS	3,500	3,150	3,150	3,150	2,800
2-	793 EMPLOYER CONTRIBUTION - IMRF	20,688	20,608	9,400	5,295	
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	47,945	53,344	48,070	47,265	44,265
	TOTAL EMPLOYEE BENEFITS	1,611,352	1,703,103	1,646,430	1,654,750	1,752,805
3-	705 CONTRACTUAL SERVICES	548,428	44,500	162,760	162,760	219,400
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	166,091	144,509	163,277	130,000	130,625
3-	728 TECHNICAL SERVICES	18,761	10,893	6,700	18,600	38,500
3-	730 RENTAL AND USER FEES	9,525	9,560	11,495	11,495	12,210
	TOTAL CONTRACTUAL	742,805	209,462	344,232	322,855	400,735
5-	707 FIREFIGHTER/EMS SUPPLIES	16,540	18,886	17,600	17,600	18,000
5-	723 OFFICE SUPPLIES		105	200	200	250
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	8,511	12,838	143,310	13,500	34,060
5-	799 MISCELLANEOUS	75	943	1,000	1,000	1,000
	TOTAL COMMODITIES	25,126	32,772	162,110	32,300	53,310
6-	790 CAPITAL OUTLAYS	0	24,312	0	0	0
	TOTAL CAPITAL	0	24,312	0	0	0
	TOTAL FIRE EMERGENCY EXPENDITURES	5,383,806	5,353,570	5,495,182	5,266,435	5,649,765

FIRE – SUPPORT SERVICES

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
<u>Uniformed – Full-Time</u>			
Assistant Fire Chief	1 (30%)	1 (30%)	\$34,530
Account Detail			
707 Firefighter Supplies		715 Maintenance Other Equipment	
Fire Supplies	\$9,500	SCBA Maintenance	\$4,000
Turn Out Gear	<u>14,500</u>	Air Testing & Equipment	1,800
	\$24,000	Miscellaneous/Hazard Material	3,200
712 Maintenance Building		Saws and Tools	1,800
A/C Heating Maintenance	\$3,000	Cylinder Tests	<u>500</u>
Overhead Door Repair	3,000		\$11,300
General Building Maintenance	6,090		
Station Furnishings	1,000	752 Uniforms	
Elevator	1,260	Firefighters	\$15,000
Fire Extinguisher Services	1,900	Officers/Other	5,375
Tools and Supplies	900	Badges/Class A Uniform	<u>1,000</u>
Miscellaneous	<u>1,350</u>		\$21,375
	\$18,500		
713 Maintenance Grounds			
Lawn Maintenance	\$3,000		
Snow Plowing	3,300		
Landscaping	<u>1,000</u>		
	\$7,300		

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

		2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED FULL TIME	29,878	33,529	32,294	33,265	34,530
	TOTAL SALARIES & WAGES	29,878	33,529	32,294	33,265	34,530
2-	740 SICK LEAVE BUYBACK					
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	418	467	468	480	500
	TOTAL EMPLOYEE BENEFITS	418	467	468	480	500
4-	709 UTILITIES (Station 3)	25,526	24,137	25,000	23,800	25,000
	TOTAL UTILITIES	25,526	24,137	25,000	23,800	25,000
5-	706 MATERIALS AND SUPPLIES	14,275	13,570	14,000	14,000	14,000
5-	707 FIREFIGHTER SUPPLIES	15,464	20,910	24,000	23,500	24,000
5-	752 UNIFORMS	43,344	20,416	20,875	20,875	21,375
5-	791 VEHICLE REPLACEMENT FEES	250,000	250,000	250,000	250,000	275,000
5-	799 MISCELLANEOUS					
	TOTAL COMMODITIES	323,083	304,896	308,875	308,375	334,375
6-	790 CAPITAL OUTLAYS	0		0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	712 MAINTENANCE BUILDINGS	14,042	18,852	18,500	18,000	18,500
7-	713 MAINTENANCE GROUNDS	5,934	6,941	8,050	8,050	7,300
7-	714 MAINTENANCE MOTOR VEHICLES	125,200	115,000	205,470	205,470	205,470
7-	715 MAINTENANCE OTHER EQUIPMENT	10,096	11,161	11,100	11,100	11,300
	TOTAL REPAIRS & MAINTENANCE	155,272	151,954	243,120	242,620	242,570
8-	789 TRANSFER PUBLIC BLDG IMPROVEMENT FUND	15,000	15,000	15,000	15,000	15,000
	TOTAL TRANSFERS	15,000	15,000	15,000	15,000	15,000
	TOTAL FIRE SUPPORT EXPENDITURES	549,177	529,983	624,757	623,540	651,975

EMERGENCY MANAGEMENT AGENCY

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

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

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

DEPARTMENT SUMMARY

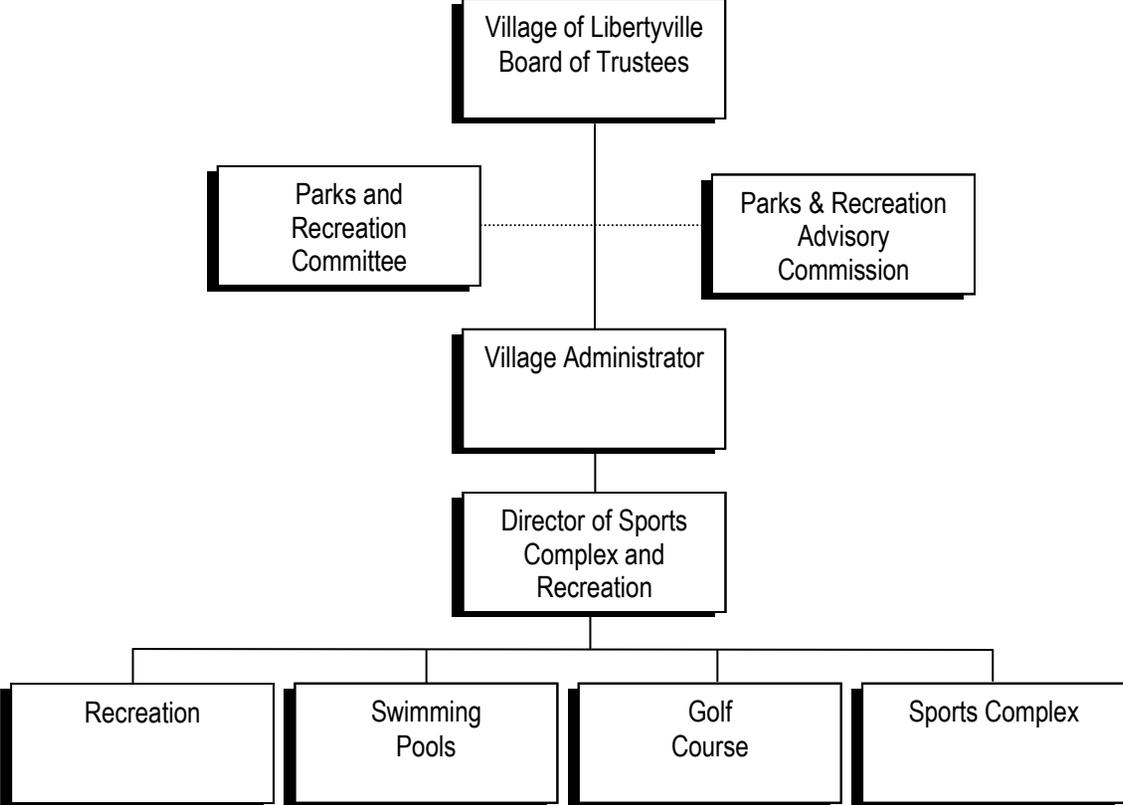
	2010-11	2011-12	2012-13	2012-13	2013-14
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	0	0	0	0	0
UTILITIES	974	751	1,200	1,200	1,200
COMMODITIES	3,190	2,327	5,050	4,850	1,100
CAPITAL	0	21,380	1,000	16,250	1,000
REPAIRS & MAINTENANCE	3,788	9,969	3,050	3,050	5,100
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	7,952	34,427	10,300	25,350	8,400

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 EMERGENCY MANAGEMENT AGENCY 01-10

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
3- 742 PHOTOCOPYING	0	0	0	0	0
TOTAL CONTRACTUAL	0	0	0	0	0
4- 708 ELECTRICITY	179	199	200	200	200
4- 710 TELEPHONE	795	552	1,000	1,000	1,000
TOTAL UTILITIES	974	751	1,200	1,200	1,200
5- 717 COMPUTER EQUIPMENT AND SUPPLIES	73		300	300	350
5- 723 OFFICE SUPPLIES			100	100	100
5- 724 PUBLIC EDUCATION	3,052	2,327	4,000	4,000	
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	65		650	450	650
TOTAL COMMODITIES	3,190	2,327	5,050	4,850	1,100
6- 790 CAPITAL OUTLAYS	0	21,380	1,000	16,250	1,000
TOTAL CAPITAL	0	21,380	1,000	16,250	1,000
7- 715 MAINTENANCE OTHER EQUIPMENT	3,788	9,969	3,050	3,050	5,100
TOTAL REPAIRS & MAINTENANCE	3,788	9,969	3,050	3,050	5,100
TOTAL EMERGENCY MGMT AGENCY EXPENDITURES	7,952	34,427	10,300	25,350	8,400

RECREATION DEPARTMENT

Recreation Department



RECREATION DEPARTMENT

The goal of the Recreation Department is to supply and promote exceptional facilities, programs and services that provide personal, social, environmental and economic benefits to all Libertyville residents. In total the Department has 5 full time employees and over 400 part time and seasonal employees. The Recreation Division has four program components including recreation programs, pools, golf course and the sports complex.

2012-13 Goals

1. **Improve Operations.** Continue to improve the day to day operation, image, customer service, and marketing of every program offered through the Recreation and Parks Department. *Frequent reviews have contributed to continued improvement in operations and customer service. Foresight and planning enabled our department to maintain good operations and achieve customer satisfaction. The Staff was up to the challenge of the unseasonable hot weather during the summer of 2012, implementing good operational options for our customers.*
2. **Fiscal Management:** Continue working to improve the financial viability of the Recreation programs, while still attaining quality and affordable programs for the residents of Libertyville, using prudent management to maximize revenues and conducting revenue/cost analysis of our programs. *Regular reviews, formally and informally, have helped in the management of our expenses, revenues and pricing of our programs.*
3. **Facilities.** Keeping and maintaining the standards and reputation of our Libertyville Parks and Facilities through pro-active and regular maintenance, using the experience of the department staff and the available resources to accomplish this task. Update and prioritize capital needs. *Regular review and, with the available human and financial resources, the action needed, have helped the upkeep of our facilities. Outsourced companies have been under more scrutiny with regular reviews to seek higher standards of performance.*
4. **Programming.** Short and long range game-planning for all recreational programs (current as well as new programming) and their feasibility in the existing parks and facilities in Libertyville; take good programs and make them great, boosting programs that need promotion, scraping outdated or underused programs that are not financially prudent or not in demand by the Libertyville residents, making our programs vibrant and relevant in the years ahead. *Improved programming is an ongoing task. Summer Day Camp and Swimming Pool programs were revised, and garnered improved results. Seasonal programming, activities and offerings were reviewed to adapt to changes in the youth, adult and senior market, as well as demographic and population changes. New programs such as the first-ever Women's Putting Contest in May, and the Libertyville High School Girls Junior Varsity Golf 3-team invitational in September, helped awareness at our Golf Course. Special events such as Daddy-Daughter Dance, Lunch with the Bunny, Breakfast with Santa were sellouts.*
5. **Outreach and Marketing:** Continue to market and promote our Programs using a marketing mix of advertising, publicity and promotion to make our Residents and our visitors aware of programs and events we have to offer. Continue to work with the Parks & Recreation Committee, the Parks & Recreation Advisory Commission, Village Board, the Libertyville residents, visitors to Libertyville, and others to help our Department succeed in reaching our goals. *Marketing and publicity continued to improve our awareness through stories, articles, photos and ads. Our Registration Brochure was refined to showcase our*

Department programs more, and our new "instant registration" for Libertyville residents allowed residents to sign up right away, once they received their Brochure in the mail.

6. Long Range Planning: Look at the long term feasibility of the facilities and infrastructure of all Recreation and Parks. In the event of opportunity or necessity, develop exit strategies (ex: Bolander Park Administrative offices/grounds, the Libertyville Golf Course at Riverside Park). *The Bolander facility became available for sale in December 2012 and an exit strategy for staff, programs, facilities and space is in place when sale of property occurs. A Lease Agreement was entered into for the management of our Golf Course by a private golf company to manage the Golf Course, as well as provide a Short Game Academy and Putting Studio for the upcoming 2013 golf season. Our Adler Pool has appropriately prepared for ADA and safety provisions for the start of the next pool season in May 2013.*

2013-14 Goals

1. Improve Operations. Continued focus on operations by increasing the daily observation and review, having the ability to make instant adjustments to improve our overall operations. Keeping a close eye on the management, operations, customer service and the details of how we run our business, to improve the overall quality experience for our customers. Formal and informal meetings, along with weekly Staff meetings, will provide an opportunity to review and implement new, short-term or long-range action plans.
2. Facilities. Maintaining the quality, standards, service and reputation of our Facilities will be a priority. This will be accomplished through our experienced Staff, inter-departmental team effort with Public Works, and through pro-active and creative maintenance with day-to-day diligence and teamwork with the Parks Division.
3. Outreach and Alliances. Continue to foster positive teamwork that has developed with the many working bodies (Parks & Recreation Advisory Commission, Parks & Recreation Committee, Village Trustees, Village residents, District-area schools, and other alliances) that provide direction, input and support to the Department. Marketing and publicity of our programs and sharing information with our many alliances will produce positive exposure and enrollment to the programs we offer and help our awareness and reputation in the community.
4. Current Offerings and New Programming. This area is of perpetual business focus. Continue to review all of our Recreational programs, activities, and events so as to improve our program offerings, their relevance and maximizing the benefits and financial impact. Gaining deeper input from Supervisors, front line employees and reaching out to our customers to seek their input to help us make improvements, changes and develop new programming.
5. Fiscal Management. Continue to improve the financial results of our Recreation Department, maximizing revenues and managing expenses to produce favorable profit margins, while providing quality and affordable programming for Libertyville residents, and fair pricing for non-residents.
6. Marketing and Awareness. Drive awareness with aggressive marketing, publicity, promotion and advertising. Continue to develop creative, consistent, and regular messaging, to attract consumer business, as well as bolster our community image. Increase database collection of customer information and increased use of e-mailings, E-blast

marketing efforts, and other electronic marketing mediums, including the Village website as a source for information about the Department.

Performance Data

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Projected 2013-14
<hr/> <i>Output Measures</i>					
Rounds of Golf	3,692	3,509	4,214	5,272	5,100
Total Pool Usage	29,000	36,731	37,168	32,772	33,000
Swim Lesson Participants	1,909	2,137	1,693	1,713	2,000
Recreation Program Participants	16,495	16,700	16,740	16,000	16,500
<hr/>					

DEPARTMENT SUMMARY

	2010-11	2011-12	2012-13	2012-13	2013-14
REVENUES/EXPENSES BY DIVISION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
RECREATION PROPERTY TAX	327,637	354,200	360,000	366,675	375,000
RECREATION FEES	761,948	739,910	750,000	664,000	676,000
RENTALS	9,441	13,725	10,000	11,500	11,500
PARKS/REC SCHOLARSHIPS & DONATIONS	18,450	14,450	14,000	15,810	17,000
TOTAL RECREATION REVENUE	1,117,476	1,122,285	1,134,000	1,057,985	1,079,500
RECREATION EXPENDITURES	1,364,470	1,435,793	1,248,173	1,123,750	1,373,770
NET INCOME/(DEFICIT) RECREATION PROGRAMS	-246,994	-313,508	-114,173	-65,765	-294,270
SWIMMING FEES (Passes, Daily, Lessons)	173,507	217,975	225,000	227,000	235,000
SWIMMING PROGRAMS	115,935	120,810	120,000	125,000	125,000
CONCESSIONS-POOLS	26,213	26,190	28,000	25,320	27,000
TOTAL POOL REVENUE	315,655	364,975	373,000	377,320	387,000
POOL EXPENDITURES	319,741	325,915	332,602	326,530	360,395
NET INCOME/(DEFICIT) POOL	-4,086	39,060	40,398	50,790	26,605
GOLF RENTALS	1,272	1,595	1,600	2,510	0
GREENS FEES	43,801	41,730	52,600	64,700	20,000
PRO SHOP MERCHANDISE	290	295	100	175	0
TOTAL GOLF REVENUE	45,363	43,620	54,300	67,385	20,000
GOLF EXPENDITURES	127,072	122,852	135,303	122,000	18,460
NET INCOME/(DEFICIT) GOLF	-81,709	-79,232	-81,003	-54,615	1,540
SENIOR CENTER MEAL & TRIP FEES	19,638	16,670	20,000	14,500	18,300
SENIOR CENTER SPONSORSHIP	3,725	7,075	6,700	7,500	7,500
TOTAL SENIOR REVENUE	23,363	23,745	26,700	22,000	25,800
SENIOR EXPENDITURES	51,978	51,311	51,798	50,535	55,870
NET INCOME/(DEFICIT) SENIOR PROGRAM	-28,615	-27,566	-25,098	-28,535	-30,070
TOTAL PARK & RECREATION REVENUE	1,501,857	1,554,625	1,588,000	1,524,690	1,512,300
EXPENDITURES					
SALARIES & WAGES	697,563	636,413	656,950	644,645	654,350
EMPLOYEE BENEFITS	141,023	134,048	127,909	118,365	134,545
CONTRACTUAL	280,968	232,604	243,017	174,270	177,365
UTILITIES	76,403	77,897	72,640	58,245	61,740
COMMODITIES	144,690	140,599	146,645	142,410	153,450
CAPITAL	0	8,160	15,000	15,000	5,000
REPAIRS & MAINTENANCE	61,614	131,150	139,305	132,905	86,700
TRANSFERS	461,000	575,000	366,410	336,975	535,345
DEBT	0	0	0	0	0
TOTAL RECREATION EXPENSES	1,863,261	1,935,871	1,767,876	1,622,815	1,808,495
NET INCOME/(DEFICIT) RECREATION	-361,404	-381,246	-179,876	-98,125	-296,195
PERSONNEL					
RECREATION					
DIRECTOR OF RECREATION & SPORTS COMPLEX	1	1	1	1	1
RECREATION MANAGER	1	1	1	1	1
PARKS & RECREATION BUSINESS MANAGER	1	1	1	1	1
SECRETARY	1	1	1	1	1
SPORTS COMPLEX					
PARKS GROUNDS TECHNICIAN	2	2	0	0	0
PARKS FACILITY TECHNICIAN	2	2	2	2	2
PARKS GROUND ASSISTANT	1	1	1	1	1
RECREATION SUPERVISOR	5	5	4	4	4
TOTAL	14	14	11	11	11

RECREATION

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
Director of Recreation and Sports Complex	1 (20%)	1 (20%)	\$22,340
Recreation Manager	1	1	65,880
Business Manager	1 (80%)	1 (80%)	64,890
Secretary	1	1	43,250
			\$196,360
<u>Salaries Tot Programs</u>			
Pre-School Director			\$36,255
Kinder Korner			37,640
Summer Programs			10,860
Pre-School			19,890
			\$104,645
<u>Salaries – Youth/Teen Program</u>			
Day Camps			\$83,640
Teen Programs			15,300
Other			1,000
			\$99,940
<u>Salaries – Special/Cultural Events</u>			
Dance Programs			\$26,990

Account Detail**706 Supplies – Tot Programs**

Kinder Korner	\$4,605
Pre-School Supplies	2,390
Adventure Camp	450
Safety Town	650
Sunshine Kids	500
Junior Counselor Uniforms	<u>700</u>
	\$9,295

707 Supplies – Youth Program

Day Camp	\$15,500
Teen Travelers	4,500
Ice Skating	800
Red Cross	2,500
Summer School Bus	<u>3,300</u>
	\$26,600

712 Maintenance of Building

Custodial Services	\$16,500
Fire Extinguisher	400
Paper Products	1,300
Pest Control	1,925
HVAC	700
Miscellaneous	<u>2,125</u>
	\$22,950

713 Independent Contractors

Karate	\$35,000
Tennis	39,500
Lacrosse	8,000
Ice Skating	5,000
Gymnastics	7,500
Robot Factory	1,000
Technosaurus	1,000
Young Rembrandts	1,000
Checkmates	1,000
Glitzy Girls	1,000
Prairie Crossing Camps	1,200
Miscellaneous	<u>2,000</u>
	\$103,200

716 Dance Program

Dance Recital/Costumes	\$5,000
Recital Fees	2,400
Miscellaneous	600
Competition Fees	<u>500</u>
	\$8,500

720 Insurance

Medical	\$40,530
Dental	2,880
Life	<u>245</u>
	\$43,655

721 IRMA

Annual Contribution	\$24,725
Deductible Expenses	<u>2,000</u>
	\$26,725

722 Seasonal Brochures

Brochure Printing	\$19,000
Postage	6,500
Flyers/Postcards	<u>6,500</u>
	\$32,000

726 Travel/Training/Dues/Subscription

Subscriptions	\$250
---------------	-------

732 Supplies – Special Events

Breakfast with Santa	600
Lunch with Bunny	600
Campfire	250
Daddy – Daughter Dance	2,000
Miscellaneous (Other Programs)	<u>1,500</u>
	\$4,950

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

			2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - ADMINISTRATIVE STAFF	169,659	179,141	182,940	187,315	196,360
1-	702	SALARIES - TOT PROGRAMS	116,975	106,173	112,883	92,120	104,645
1-	703	SALARIES - YOUTH/TEEN PROGRAMS	93,285	94,109	96,400	101,500	99,940
1-	705	SALARIES - SPECIAL/CULTURAL EVENTS	26,452	28,036	30,000	26,100	26,990
TOTAL SALARIES & WAGES			406,371	407,459	422,223	407,035	427,935
2-	720	INSURANCE	53,922	44,779	42,540	42,635	43,655
2-	793	EMPLOYER CONTRIBUTION - IMRF	23,355	32,772	25,904	25,900	33,150
2-	794	EMPLOYER CONTRIBUTION - FICA	30,664	30,730	32,286	23,380	32,395
TOTAL EMPLOYEE BENEFITS			107,941	108,281	100,730	91,915	109,200
3-	713	INDEPENDENT CONTRACTOR	192,610	158,541	155,000	103,790	103,200
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	34,323	27,327	33,185	25,000	26,725
3-	742	PHOTOPROCESSING	3,318	2,911	2,720	2,720	2,720
TOTAL CONTRACTUAL			230,251	188,779	190,905	131,510	132,645
4-	708	ELECTRICITY	27,482	26,994	31,000	26,000	28,000
4-	709	NORTH SHORE GAS	1,640	1,193	1,800	1,200	1,500
4-	710	TELEPHONE	4,627	4,495	5,000	4,500	4,500
TOTAL UTILITIES			33,749	32,682	37,800	31,700	34,000
5-	706	SUPPLIES & EXPENSES - TOT PROGRAMS	9,670	9,050	10,200	8,035	9,295
5-	707	SUPPLIES & EXPENSES - YOUTH PROGRAMS	23,865	23,321	26,600	26,675	26,600
5-	716	DANCE PROGRAM EXPENSES	9,824	11,707	9,000	7,525	8,500
5-	722	SEASONAL BROCHURES	25,638	24,779	27,000	26,300	32,000
5-	723	OFFICE SUPPLIES	5,021	4,440	5,800	5,570	5,700
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	382	185	205	240	250
5-	732	SUPPLIES & EXP - SPECIAL EVENT FAMILY	4,283	4,228	4,950	4,255	4,950
5-	734	SUPPLIES & EXP - SPECIAL EVENT YOUTH					
5-	736	CREDIT CARD BANK FEE	18,011	19,530	19,000	19,500	20,000
5-	750	REFUNDS	-440	1,147			
5-	761	BAD DEBT EXPENSE	1,271				
5-	788	CASH SHORT	116	117			
5-	799	MISCELLANEOUS	3,490	1,607	2,500	2,500	2,500
TOTAL COMMODITIES			101,131	100,111	105,255	100,600	109,795
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL			0	0	0	0	0
7-	712	MAINTENANCE BUILDINGS	23,027	19,901	22,950	22,115	22,950
7-	714	MAINTENANCE MOTOR VEHICLES	1,000	3,580	1,900	1,900	1,900
TOTAL REPAIRS & MAINTENANCE			24,027	23,481	24,850	24,015	24,850
8-	787	TRANSFER BUILDING IMPROVEMENT FUND	5,000	5,000	5,000	5,000	5,000
8-	788	SPORTS COMPLEX-DEBT	456,000	570,000	361,410	331,975	530,345
8-	789	TECHNOLOGY EQUIPMENT & REPLACEMENT					
TOTAL TRANSFERS			461,000	575,000	366,410	336,975	535,345
TOTAL RECREATION EXPENDITURES			1,364,470	1,435,793	1,248,173	1,123,750	1,373,770

RECREATION – SWIMMING POOL OPERATIONS

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
<u>Administrative</u>			
Director of Recreation & Sports Complex	1 (10%)	1 (10%)	\$11,170
Recreation Supervisor	1 (50%)	1 (50%)	24,185
			\$35,355
<u>Concessions</u>			
Concession Workers			\$5,880
<u>Pool Operations</u>			
Cashiers			\$11,270
Pool Managers			22,550
Lifeguards			85,820
Morning Cleaning			3,060
			\$122,700
<u>Lessons</u>			
Swim Coach			\$8,415
Assistant Supervisor			5,965
Instructor			23,530
Aqua Exercise Instructors			1,620
			\$39,530

Account Detail

<p>721 IRMA</p> <p>Annual Contribution \$13,760</p> <p>Deductible Losses <u>1,000</u></p> <p> \$14,760</p> <p>726 Travel, Training, Subscriptions & Dues</p> <p>Swim Conference \$550</p> <p>Red Cross Fees <u>2,625</u></p> <p> \$3,175</p> <p>732 Concession Expense</p> <p>Frozen Food \$1,900</p> <p>Other Food 2,800</p> <p>Paper Goods 250</p> <p>Cleaning Items 300</p> <p>Soda/Water 3,500</p> <p>Ice Cream 1,600</p> <p>Miscellaneous <u>2,300</u></p> <p> \$12,650</p>	<p>716 Maintenance - Pool</p> <p>Chlorine \$5,675</p> <p>CO² 4,150</p> <p>Other Chemicals 4,050</p> <p>Miscellaneous 4,425</p> <p>Painting Adler Pool <u>35,000</u></p> <p> \$53,300</p> <p>752 Uniform</p> <p>Swimsuits \$2,100</p> <p>Staff Uniforms 1,800</p> <p>Staff - Additional Uniforms (Reimbursed) 1,500</p> <p>Swim Team <u>600</u></p> <p> \$6,000</p> <p>790 Capital</p> <p>ADA Compliance \$5,000</p>
--	---

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

BUDGETED EXPENDITURES			2010-11	2011-12	2012-13	2012-13	2013-14
			ACTUAL	2012-13	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES-ADMINISTRATIVE	29,604	31,759	32,500	34,390	35,355
1-	702	SALARIES-CONCESSIONS	6,580	6,854	6,475	5,765	5,880
1-	703	SALARIES-PUBLIC SWIM	106,556	108,711	110,000	120,275	122,700
1-	704	SALARIES-SWIM LESSONS	48,780	42,912	44,000	38,760	39,530
TOTAL SALARIES & WAGES			191,520	190,236	192,975	199,190	203,465
2-	793	EMPLOYER CONTRIBUTION - IMRF	3,295	4,341	3,855	4,815	5,015
2-	794	EMPLOYER CONTRIBUTION - FICA	14,498	14,352	15,991	15,240	15,300
TOTAL EMPLOYEE BENEFITS			17,793	18,693	19,846	20,055	20,315
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	17,687	15,110	18,331	13,800	14,760
3-	742	PRINTING AND PHOTOCOPYING	545	78	450	200	200
TOTAL CONTRACTUAL			18,232	15,188	18,781	14,000	14,960
4-	708	ELECTRICITY	29,017	28,890	16,500	15,100	16,000
4-	709	NORTH SHORE GAS	11,314	14,150	16,000	9,850	10,000
4-	710	PHONE	2,107	1,959	2,100	1,355	1,500
TOTAL UTILITIES			42,438	44,999	34,600	26,305	27,500
5-	705	SUPPLIES-SWIM LESSONS	1,563	1,241	1,800	3,005	1,750
5-	706	MATERIALS AND SUPPLIES	2,673	3,737	4,000	3,595	4,530
5-	707	SUPPLIES-MAINTENANCE	33		450	450	450
5-	723	OFFICE SUPPLIES	212	294	150	150	150
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	737	1,653	950	803	3,175
5-	732	CONCESSION EXPENSE	12,828	12,021	11,500	15,650	12,650
5-	734	SPECIAL EVENTS	367	20	300	125	300
5-	752	UNIFORMS	5,926	6,401	7,000	5,290	6,000
5-	799	MISCELLANEOUS	1,915	1,805	2,000	1,662	2,000
TOTAL COMMODITIES			26,254	27,172	28,150	30,730	31,005
6-	790	CAPITAL OUTLAYS	0	8,160	15,000	15,000	5,000
TOTAL CAPITAL			0	8,160	15,000	15,000	5,000
7-	712	MAINTENANCE BUILDING	5,895	3,959	4,850	4,850	4,850
7-	716	MAINTENANCE POOLS	17,609	17,508	18,400	16,400	53,300
TOTAL REPAIRS & MAINTENANCE			23,504	21,467	23,250	21,250	58,150
TOTAL SWIMMING POOL EXPENDITURES			319,741	325,915	332,602	326,530	360,395

RECREATION – LIBERTYVILLE GOLF COURSE

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
Ground Maintenance Supervisor	1 (11%)	0	0

Account Detail

712 Maintenance Building		721 IRMA	
Contractual Cleaning	\$3,525	Annual Contribution	\$13,760
Miscellaneous	<u>175</u>	Deductible Losses	<u>1,000</u>
	\$3,700		\$14,760

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

BUDGETED EXPENDITURES		2010-11	2011-12	2012-13	2012-13	2013-14
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	702 SALARIES - PRO SHOP	19,420	11,625	12,960	8,700	
1-	703 SALARIES - MAINTENANCE	58,063	6,403	8,082	8,370	
	TOTAL SALARIES & WAGES	77,483	18,028	21,042	17,070	0
2-	747 UNEMPLOYMENT					
2-	793 EMPLOYER CONTRIBUTION - IMRF	6,339	1,799	1,676	1,020	
2-	794 EMPLOYER CONTRIBUTION - FICA	5,778	1,285	1,609	1,200	
	TOTAL EMPLOYEE BENEFITS	12,117	3,084	3,285	2,220	0
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	17,687	15,110	18,331	13,800	14,760
	TOTAL CONTRACTUAL	17,687	15,110	18,331	13,800	14,760
5-	706 MATERIALS AND SUPPLIES	45	34	250	200	
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES					
5-	733 GOLF COURSE SUPPLIES	638	353	900	905	
5-	734 SPECIAL EVENTS			250	150	
5-	791 VEHICLE REPLACEMENT FEES	5,000				
5-	799 MISCELLANEOUS	19	41	40	15	
	TOTAL COMMODITIES	5,702	428	1,440	1,270	0
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	712 MAINTENANCE BUILDING		176	175	175	3,700
7-	713 MAINTENANCE GROUNDS	8,213	85,973	91,030	87,465	
7-	714 MAINTENANCE-VEHICLE	1,450				
7-	715 MAINTENANCE EQUIPMENT	4,420	53			
	TOTAL REPAIRS & MAINTENANCE	14,083	86,202	91,205	87,640	3,700
	TOTAL LIBERTYVILLE GOLF EXPENDITURES	127,072	122,852	135,303	122,000	18,460

RECREATION – SENIOR PROGRAMS

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
Part-Time Senior Coordinator		1	\$22,950
 Account Detail			
706 Material and Supplies		714 Senior Trips	
Entertainment	\$3,510	Theater	\$5,250
Meal Supplies	<u>990</u>	Trips	<u>900</u>
	\$4,500		\$6,150
 713 Contractual Services			
Catered Lunches	\$15,000		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

			2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - ADMINISTRATION	22,189	20,690	20,710	21,350	22,950
		TOTAL SALARIES & WAGES	22,189	20,690	20,710	21,350	22,950
2-	793	EMPLOYER CONTRIBUTION - IMRF	1,475	2,407	2,464	2,540	3,280
2-	794	EMPLOYER CONTRIBUTION - FICA	1,697	1,583	1,584	1,635	1,750
		TOTAL EMPLOYEE BENEFITS	3,172	3,990	4,048	4,175	5,030
3-	713	CONTRACTUAL SERVICES	14,798	13,527	15,000	14,960	15,000
		TOTAL CONTRACTUAL	14,798	13,527	15,000	14,960	15,000
4-	709	UTILITIES	216	216	240	240	240
		TOTAL UTILITIES	216	216	240	240	240
5-	706	MATERIALS AND SUPPLIES	5,369	5,092	4,000	4,510	4,500
5-	707	MEAL SUPPLIES	1,529	2,433	1,500	1,800	2,000
5-	714	SENIOR TRIPS	4,355	5,363	6,300	3,500	6,150
5-	732	SPECIAL EVENTS	350				
		TOTAL COMMODITIES	11,603	12,888	11,800	9,810	12,650
		TOTAL SENIOR PROGRAMS EXPENDITURES	51,978	51,311	51,798	50,535	55,870

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
GENERAL FUND SUMMARY

	2010-11	2011-12	2012-13	2012-13	2013-14
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
REVENUES					
PROPERTY TAXES	5,575,407	5,763,325	5,889,000	5,942,665	6,124,000
OTHER TAXES	2,491,602	2,213,030	1,829,600	1,892,500	1,567,000
LICENSES & PERMITS	860,846	868,425	791,000	968,000	889,000
INTERGOVERNMENTAL	7,908,134	8,093,185	8,071,795	8,427,330	8,540,415
CHARGES FOR SERVICES	6,026,705	6,669,795	6,386,000	6,489,545	6,500,580
FINES & FORFEITURES	426,114	600,490	404,500	600,755	487,500
INTEREST	4,836	3,165	2,000	14,000	15,000
MISCELLANEOUS	448,884	473,600	288,320	284,280	316,500
TRANSFERS	40,000	0	0	0	0
TOTAL REVENUES	23,782,528	24,685,015	23,662,215	24,619,075	24,439,995
EXPENDITURES					
LEGISLATIVE BOARDS	86,450	98,455	90,230	88,920	87,130
ADMINISTRATION	1,094,176	1,166,614	1,159,760	1,155,255	1,320,820
LEGAL	441,133	495,200	364,000	546,100	402,100
PUBLIC BUILDINGS	115,798	83,456	81,852	82,650	80,730
COMMUNITY ORGANIZATIONS	188,345	185,440	188,000	185,420	190,250
COMMUNITY DEVELOPMENT	1,240,899	1,311,039	1,340,370	1,321,600	1,424,545
CENTRAL BUSINESS DIST PARKING	34,995	17,327	25,090	25,700	33,090
PUBLIC WORKS	3,251,563	3,181,521	3,523,315	3,527,775	3,687,360
POLICE	7,061,192	7,098,871	7,593,280	7,579,680	7,646,855
FIRE	6,338,796	6,287,806	6,533,416	6,305,600	6,732,595
EMERGENCY MANAGEMENT AGENCY	7,952	34,427	10,300	25,350	8,400
RECREATION ⁽¹⁾	1,863,261	1,935,871	1,767,876	1,622,815	1,808,495
CONTINGENCY	0	0	0	0	0
TOTAL EXPENDITURES	21,724,560	21,896,027	22,677,489	22,466,865	23,422,370
NET INCOME / (LOSS) ⁽¹⁾	2,057,968	2,788,988	984,726	2,152,210	1,017,625
BEGINNING BALANCE MAY 1	2,163,416	4,221,384	7,010,372	7,010,372	9,162,582
ENDING BALANCE APRIL 30	4,221,384	7,010,372	7,995,098	9,162,582	10,180,207

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The following funds are currently established:

Concord Special Service Area
Emergency Telephone System Fund
Fire Fund
Foreign Fire Insurance Tax Fund
Timber Creek Special Service Area
Motor Fuel Tax Fund
Hotel-Motel Tax Fund
Commuter Parking Fund

CONCORD SPECIAL SERVICE AREA

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

Account Detail

780 Retention Pond Maintenance

Pond Maintenance (1/2 of cost)	\$2,000
Electric	1,220
Aerator Maintenance	<u>850</u>
	\$4,070

781 Landscape Maintenance

Mowing	\$11,400
Plant Replacement	200
Miscellaneous	<u>300</u>
	\$11,900

799 Miscellaneous

Fence Repairs	\$4,000
Miscellaneous	<u>2,000</u>
	\$6,000

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

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 PROPERTY TAX	22,230	22,230	24,120	24,120	24,030
690 INTEREST REVENUE	0	0	0	0	0
	<u>22,230</u>	<u>22,230</u>	<u>24,120</u>	<u>24,120</u>	<u>24,030</u>

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
728 ADMINISTRATION	-	1,000	1,000	1,000	1,200
7- 780 RETENTION POND MAINTENANCE	6,105	4,431	5,100	4,570	4,070
7- 781 LANDSCAPING	12,557	11,910	11,920	11,465	11,900
5- 799 MISCELLANEOUS	12,112	5,999	6,000	4,000	6,000
	<u>30,774</u>	<u>23,340</u>	<u>24,020</u>	<u>21,035</u>	<u>23,170</u>

CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	22,230	22,230	24,120	24,120	24,030
TOTAL EXPENDITURES	30,774	23,340	24,020	21,035	23,170
NET INCOME / (LOSS)	(8,544)	(1,110)	100	3,085	860
BEGINNING BALANCE MAY 1	33,606	25,062	23,952	23,952	27,037
ENDING BALANCE APRIL 30	<u>25,062</u>	<u>23,952</u>	<u>24,052</u>	<u>27,037</u>	<u>27,897</u>

EMERGENCY TELEPHONE SYSTEM BOARD – 9-1-1

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

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

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

2012-13 Goals

1. ETSB continued the deployment of mobile data computers (MDC's) in Fire vehicles by equipping 2 additional vehicles with new systems. *Several older MDC's were also updated and reconditioned for use by the Department.*
2. ETSB supported statewide efforts to update the 9-1-1 surcharge legislation. *The Communications Manager serves on several state level committees and professional organizations that are actively involved in the extension and rewrite of legislation that provides funding for 9-1-1.*
3. ETSB completed the transition to narrow band capable radio equipment. *This was accomplished by replacing aging equipment over the last several years, and reprogramming modern equipment already in use. Radio licenses were also updated as part of this process.*

2013-14 Goals

1. Mobile Data Computer. ETSB will complete the deployment of mobile data computers (MDC's) in Fire vehicles by deploying the final 2 new systems. ETSB has established a replacement program for these systems, as well as those in the Police Department.
2. Upgrade Fire Radio System. ETSB will fund the upgrading and replacement of infrastructure for the Fire radio system by replacing antiquated base systems, remote transmitters, and installing a voter system to improve radio coverage.
3. 911 Legislation. ETSB will continue to support efforts to update legislation that pertains to 9-1-1 infrastructure and funding. The Communications Manager will continue to serve on state and national level committees that are addressing these topics.

Performance Data

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimate 2012-13
<i>Output Measures</i>				
Communications Center Total Calls	98,045	91,332	75,075	*0
9-1-1 Landline Calls	5,028	4,161	4,304	*0
9-1-1 Wireless Calls	4,393	4,692	5,558	*0
- Total 9-1-1 Calls	9,421	8,853	9,862	*0
Police Incidents Dispatched	24,090	23,117	27,886	*0
Fire Incidents Dispatched	3,691	3,764	3,769	*0

*Effective 8/1/12, dispatch was contracted through Vernon Hills.

EMERGENCY TELEPHONE SYSTEM BOARD – 9-1-1

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
Telecommunicator/Records Supervisor	1 (15%)	1 (10%)	\$10,150

Account Detail

705 Contractual Services		728 Technical Services	
New World Mobile Software	16,920	Weather Monitoring	\$500
Enroute Cad Support	3,000	Miscellaneous	<u>500</u>
MDC Wireless	12,000		\$1,000
Dispatch Contract	<u>102,500</u>	726 Travel, Training and Dues	
	\$134,420	Dues	\$300
715 Maintenance Other Equipment		In-Service Training	<u>1,000</u>
MDC Maintenance	\$250		\$1,300
Other Maintenance	2,500	790 Capital Outlay	
UPS Maintenance	1,000	Police/Fire Mobile Radios	\$1,500
Police Radio Network	<u>30,000</u>	Pager/Radio Replacement	20,000
	\$33,750	Mobile Data computer	
716 Maintenance 911 Equipment		Replacements (4)	24,000
Radio Maintenance (Police & Fire)	\$5,000	Fire Station Zetron Console	12,000
Router Maintenance	4,000	Fire Station 2 Radio Base	20,000
Emergency Notification	8,000	Fire Radio Voter System	<u>20,000</u>
Leads Circuits	<u>5,000</u>		\$97,500
	\$22,000		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

EMERGENCY TELEPHONE SYSTEM 03-00

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
623 TELEPHONE SURCHARGE	151,170	143,144	140,000	136,650	135,000
624 WIRELESS SURCHARGE	158,894	188,164	155,000	263,000	200,000
690 INTEREST	984	17	0	460	0
699 MISCELLANEOUS	0	0	0		0
TOTAL EMERGENCY TELEPHONE SYSTEM REVENUES	311,048	331,325	295,000	400,110	335,000

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- 701 SALARIES	84,315	78,549	14,140	14,140	10,150
TOTAL SALARIES & WAGES	84,315	78,549	14,140	14,140	10,150
2- 720 INSURANCE	6,516	6,800		1,145	
2- 793 EMPLOYER CONTRIBUTION - IMRF	9,402	9,447	1,680	1,680	1,450
2- 794 EMPLOYER CONTRIBUTION - FICA	6,414	5,949	1,080	1,080	775
TOTAL EMPLOYEE BENEFITS	22,332	22,196	2,760	3,905	2,225
3- 705 CONTRACTUAL SERVICES			115,760	115,760	134,420
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	13,261	11,329	13,000	9,600	10,320
3- 728 TECHNICAL SERVICES	1,725	1,995	1,500	1,500	1,000
TOTAL CONTRACTUAL	14,986	13,324	130,260	126,860	145,740
4- 710 TELEPHONE	61,748	51,626	11,500	42,000	22,000
TOTAL UTILITIES	61,748	51,626	11,500	42,000	22,000
5- 706 MATERIALS AND SUPPLIES	40		500	300	100
5- 717 COMPUTER EQUIPMENT AND SUPPLIES	3,344	862	1,000	350	
5- 723 OFFICE SUPPLIES		168	300	300	
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	754	2,025	2,550	1,300	1,300
5- 752 UNIFORMS	915	179	0	0	0
TOTAL COMMODITIES	5,053	3,234	4,350	2,250	1,400
6- 790 CAPITAL OUTLAY	31,003	19,541	67,000	65,500	97,500
6- 792 COMPUTER AIDED DISPATCH EQUIPMENT	28,405	30,158	0	9,550	
TOTAL CAPITAL	59,408	49,699	67,000	75,050	97,500
7- 715 MAINTENANCE OF OTHER EQUIPMENT	6,449	28,542	40,500	40,500	33,750
7- 716 MAINTENANCE OF 911 EQUIPMENT	62,025	53,947	32,720	32,720	22,000
TOTAL REPAIRS & MAINTENANCE	68,474	82,489	73,220	73,220	55,750
TOTAL EMERGENCY TELEPHONE SYSTEM EXP	316,316	301,117	303,230	337,425	334,765

	2010-11	2011-12	2012-13	2012-13	2013-14
EMERGENCY TELEPHONE SYSTEM SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	311,048	331,325	295,000	400,110	335,000
TOTAL EXPENDITURES	316,316	301,117	303,230	337,425	334,765
NET INCOME / (LOSS)	(5,268)	30,208	(8,230)	62,685	235
BEGINNING BALANCE MAY 1	302,161	296,893	327,101	327,101	389,786
ENDING BALANCE APRIL 30	296,893	327,101	318,871	389,786	390,021

FIRE FUND

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

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

FIRE FUND 04-00

	2010-11	2011-12	2012-13	2012-13	2013-14
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
5- 632 DONATIONS	12,345	334	2,000	1,000	2,000
5- 642 SODA MACHINE REVENUE	1,147	1,081	2,000	1,700	2,000
	<u>13,492</u>	<u>1,415</u>	<u>4,000</u>	<u>2,700</u>	<u>4,000</u>

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
5- 725 SODA PURCHASE	1,209	1,400	2,000	1,000	1,000
5- 726 ANTIQUE FIRE TRUCK REPAIRS	586	0	1,000	225	2,000
5- 799 EMS SUPPLIES	6,819	970	16,000	2,500	10,000
	<u>8,614</u>	<u>2,370</u>	<u>19,000</u>	<u>3,725</u>	<u>13,000</u>

FIRE FUND SUMMARY	2010-11	2011-12	2012-13	2012-13	2013-14
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	13,492	1,415	4,000	2,700	4,000
TOTAL EXPENDITURES	8,614	2,370	19,000	3,725	13,000
NET INCOME / (LOSS)	4,878	(955)	(15,000)	(1,025)	(9,000)
BEGINNING BALANCE MAY 1	26,501	31,379	30,424	30,424	29,399
ENDING BALANCE APRIL 30	<u>31,379</u>	<u>30,424</u>	<u>15,424</u>	<u>29,399</u>	<u>20,399</u>

FOREIGN FIRE INSURANCE TAX FUND

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

Account Detail

790	Firefighting/Emergency Medical Equipment	
	DVD Players – Training	\$300
	Kitchen Chairs for Station #3	2,500
	Exercise Equipment Maintenance	2,000
	SRT Equipment	10,000
	Instructors Conference	3,000
	Firefighter Equipment	10,000
	Station #1 Rehabilitation	<u>60,000</u>
		\$87,800

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

	2010-11	2011-12	2012-13	2012-13	2013-14
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
617 FOREIGN FIRE INSURANCE TAX	49,129	40,922	41,000	91,300	50,000
690 INTEREST REVENUE	0	0	0	0	0
699 MISCELLANEOUS	0	0	0	0	0
	<u>49,129</u>	<u>40,922</u>	<u>41,000</u>	<u>91,300</u>	<u>50,000</u>
	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
790 FIREFIGHTING/EMERGENCY MEDICAL EQUIP	10,982	36,965	75,000	55,000	87,800
799 MISCELLANEOUS	40,000	0	0	0	0
	<u>50,982</u>	<u>36,965</u>	<u>75,000</u>	<u>55,000</u>	<u>87,800</u>
	2010-11	2011-12	2012-13	2012-13	2013-14
FOREIGN FIRE INSURANCE TAX FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	49,129	40,922	41,000	91,300	50,000
TOTAL EXPENDITURES	<u>50,982</u>	<u>36,965</u>	<u>75,000</u>	<u>55,000</u>	<u>87,800</u>
NET INCOME / (LOSS)	(1,853)	3,957	(34,000)	36,300	(37,800)
BEGINNING BALANCE MAY 1	<u>53,611</u>	<u>51,758</u>	<u>55,715</u>	<u>55,715</u>	<u>92,015</u>
ENDING BALANCE APRIL 30	<u>51,758</u>	<u>55,715</u>	<u>21,715</u>	<u>92,015</u>	<u>54,215</u>

TIMBER CREEK SPECIAL SERVICE AREA

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

Account Detail

780 Retention Pond Maintenance

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

781 Landscape Maintenance

Maintenance 1,248 x 8	\$8,130
Plant Material Replacement	<u>2,000</u>
	\$10,130

799 Miscellaneous

Miscellaneous Repairs and Reserve	\$5,000
-----------------------------------	---------

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

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 PROPERTY TAX	21,898	21,204	19,800	19,835	22,720
690 INTEREST REVENUE	0	0	0	0	0
699 MISCELLANEOUS	0	0	0	0	0
	<u>21,898</u>	<u>21,204</u>	<u>19,800</u>	<u>19,835</u>	<u>22,720</u>

	2011-12	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
728 ADMINISTRATION	-	1,000	1,000	1,000	1,200
780 RETENTION POND MAINTENANCE	3,600	4,933	6,500	6,500	5,000
781 LANDSCAPING	8,275	9,731	10,220	9,890	10,130
799 MISCELLANEOUS	2,121	2,945	5,000	3,000	5,000
	<u>13,996</u>	<u>18,609</u>	<u>22,720</u>	<u>20,390</u>	<u>21,330</u>

	2010-11	2011-12	2012-13	2012-13	2013-14
TIMBER CREEK SPECIAL SERVICE AREA	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	21,898	21,204	19,800	19,835	22,720
TOTAL EXPENDITURES	13,996	18,609	22,720	20,390	21,330
NET INCOME / (LOSS)	7,902	2,595	(2,920)	(555)	1,390
BEGINNING BALANCE MAY 1	38,310	46,212	48,807	48,807	48,252
ENDING BALANCE APRIL 30	<u>46,212</u>	<u>48,807</u>	<u>45,887</u>	<u>48,252</u>	<u>49,642</u>

MOTOR FUEL TAX

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

Account Detail

716 Maintain Streets and Alleys

Crack Sealing	\$50,000
Opticom Maintenance	<u>43,000</u>
	\$93,000

738 Asphalt Resurfacing

Resurfacing	\$650,000
Construction Management	<u>6,700</u>
	\$656,700

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

MOTOR FUEL TAX 07-00

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
624 MOTOR FUEL TAX ALLOTMENTS	624,924	599,474	505,000	585,075	567,475
690 INTEREST	448	206	100	700	700
699 MISCELLANEOUS	0	0	0	0	0
TOTAL MOTOR FUEL TAX REVENUES	625,372	599,680	505,100	585,775	568,175

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
716 MAINT STREETS & ALLEYS	95,777	14,353	75,100	44,100	93,000
738 ASPHALT RESURFACING	244,269	585,179	0	14,820	656,700
799 MISCELLANEOUS	0	0	0	0	0
TOTAL MOTOR FUEL TAX EXPENDITURES	340,046	599,532	75,100	58,920	749,700

	2010-11	2011-12	2012-13	2012-13	2013-14
MOTOR FUEL TAX SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	625,372	599,680	505,100	585,775	568,175
TOTAL EXPENDITURES	340,046	599,532	75,100	58,920	749,700
NET INCOME / (LOSS)	285,326	148	430,000	526,855	(181,525)
BEGINNING BALANCE MAY 1	169,561	454,887	455,035	455,035	981,890
ENDING BALANCE APRIL 30	454,887	455,035	885,035	981,890	800,365

HOTEL/MOTEL TAX FUND

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

Account Detail

701 Libertyville Days		761 Special Events	
Police Salaries	\$28,600	Holiday on the Square	\$4,800
		Holiday Wreaths and Garland	12,000
713 Downtown Beautification		Memorial Day	650
Landscape-Streetscape Maintenance	\$6,050	Music License	<u>320</u>
Downtown Planting	8,500		\$17,770
Rose Garden	3,000		
Tree Replacement	3,000	762 Civic Center	
Trash Can Repair	2,200	Exterior Painting	\$1,000
Sidewalk Cleaning	3,000	Generator Maintenance	1,200
Irrigation Repairs	150	Elevator Maintenance	1,400
Tree Grate Replacement	<u>4,000</u>	Sprinklers/Fire Extinguisher	600
	\$29,900	Plumbing, Electrical	3,000
		HVAC Maintenance	6,500
720 Cook House		Miscellaneous	1,500
Gas	\$3,500	Roof Repair	<u>20,000</u>
Alarm and Phone	2,300		\$35,200
HVAC Maintenance	1,500		
Pest Control	1,000	770 Sports Complex Marketing	
Fire Extinguisher	200	Website	\$8,000
Janitorial	1,000	Marketing and Advertising	<u>52,000</u>
Window Cleaning	500		\$60,000
Miscellaneous	<u>4,000</u>		
	\$14,000	781 Adler Cultural Center	
759 Tourism Promotions		HVAC Maintenance	\$2,000
Lake County Visitors Map/Guide	\$4,000	Painting, Powerwashing	2,500
Tourism Brochure	2,000	Fire Extinguisher	500
Dining Guide	4,000	Replace Door	8,000
GLMV Map/Guide	1,500	Miscellaneous Repair	2,500
60048 Promotions	3,000	Repair Rodent Damage	1,500
Hotel Brochure Rack Distribution	3,400	Repair Cedar Roof	<u>8,000</u>
Great Lakes Advertising	3,000		\$25,000
Other	1,000		
Web Optimization	<u>2,000</u>		
	\$23,900		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

HOTEL/MOTEL TAX FUND 13-00

		2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601	HOTEL/MOTEL TAX	231,977	248,013	240,000	275,000	280,000
611	BANNER SALES	0	0	0	0	34,000
625	LCCF CONTRIBUTION-LIBERTYVILLE DAYS	11,271	13,438	12,000	16,905	14,300
680	GRANTS	0	0	0	16,765	0
690	INTEREST REVENUE	0	0	0	0	0
699	MISCELLANEOUS	0	5,030	0	0	0
		<u>243,248</u>	<u>266,481</u>	<u>252,000</u>	<u>308,670</u>	<u>328,300</u>

		2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
701	LIBERTYVILLE DAYS	22,936	23,905	24,000	24,000	28,600
713	DOWNTOWN BEAUTIFICATION	70,729	16,162	24,676	25,230	29,900
720	COOK HOUSE	9,049	6,774	15,000	12,850	14,000
750	MAINSTREET LIBERTYVILLE	5,000	5,000	5,000	5,000	5,000
755	BANNER PROGRAM	0	0	0	0	34,000
757	VILLAGE BAND	3,032	2,847	3,000	2,915	3,000
759	TOURISM PROMOTIONS	4,542	14,871	24,000	20,400	23,900
760	LAKE CO CONVENTION & VISITOR'S BUREAU	10,000	10,000	10,000	10,000	10,000
761	SPECIAL EVENTS	13,940	13,618	17,910	14,185	17,770
762	CIVIC CENTER	0	22,092	25,400	48,615	35,200
770	SPORTS COMPLEX MARKETING	24,677	41,609	42,110	42,115	60,000
781	ADLER CULTURAL CENTER	3,267	7,896	20,000	20,200	25,000
799	MISCELLANEOUS	0	0	0	0	0
		<u>167,172</u>	<u>164,774</u>	<u>211,096</u>	<u>225,510</u>	<u>286,370</u>

		2010-11	2011-12	2012-13	2012-13	2013-14
HOTEL/MOTEL TAX FUND SUMMARY		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		243,248	266,481	252,000	308,670	328,300
TOTAL EXPENDITURES		<u>167,172</u>	<u>164,774</u>	<u>211,096</u>	<u>225,510</u>	<u>286,370</u>
NET INCOME / (LOSS)		76,076	101,707	40,904	83,160	41,930
BEGINNING BALANCE MAY 1		63,381	139,457	241,164	241,164	324,324
ENDING BALANCE APRIL 30		<u>139,457</u>	<u>241,164</u>	<u>282,068</u>	<u>324,324</u>	<u>366,254</u>

COMMUTER PARKING

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

DEPARTMENT SUMMARY

	2010-11	2011-12	2012-13	2012-13	2013-14
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	54,484	103,868	99,550	99,980	114,500
EMPLOYEE BENEFITS	12,271	30,432	32,700	32,550	38,680
CONTRACTUAL	26,998	30,014	40,000	35,165	37,805
UTILITIES	15,240	14,561	12,530	13,445	14,555
COMMODITIES	6,808	9,399	11,650	12,060	20,150
CAPITAL	16,570	64,337	23,000	15,000	13,000
REPAIRS & MAINTENANCE	93,923	56,206	95,000	95,170	103,170
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	226,294	308,817	314,430	303,370	341,860

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
Public Service Officer	1	1	\$49,405
Public Service Officer	1 (50%)	1 (50%)	29,420
Administrative Secretary	1 (25%)	1 (25%)	15,880
Accounting Assistant	1 (15%)	1 (15%)	9,295
Overtime			500
Part-time Public Service Officer (50%)			10,000
			\$114,500

Account Detail

710 Phone		729 Software Maintenance	
Pay Phones (2 @ 77/month)	\$1,835	Paystation Software Maintenance	\$4,200
Alarm & Emergency Phones	<u>7,920</u>	Reporting Software	6,300
	\$9,755	Ticketing System	<u>4,000</u>
			\$14,500
713 Maintenance Grounds		730 Rental of Land	
Landscaping – Downtown Train	\$5,800	Legion Lot	\$8,900
Landscaping Prairie Crossing and		Metra Easement	<u>0</u>
Harris Road	13,000		\$8,900
Snow Plowing	63,870	791 Downtown Station Improvements	
Janitorial Services	5,500	Security Cameras	\$13,000
Other	5,000		
Light Pole Painting	<u>10,000</u>		
	\$103,170		
720 Insurance			
Medical	\$12,500		
Dental	980		
Life	<u>65</u>		
	\$13,545		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 COMMUTER PARKING 14-00

		2010-11	2011-12	2012-13	2013-14	2013-14
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
665	PERMIT FEES	145,628	149,095	155,000	140,000	140,000
666	DAILY FEES	27,527	30,438	30,000	30,000	30,000
667	NORTH CENTRAL COMMUTER	19,227	18,727	20,000	15,000	15,000
668	MILWAUKEE DISTRICT NORTH STATION	62,190	65,787	61,000	75,000	75,000
670	DAILY ENVELOPE FEE	22,339	21,852	22,000	21,000	21,000
671	CONVENIENCE PASS-PRAIRIE XING	47,764	48,027	48,000	42,000	42,000
690	INTEREST	4,328	1,672	1,000	4,300	4,000
699	MISCELLANEOUS	-	-	-	-	-
TOTAL COMMUTER PARKING REVENUES		329,003	335,598	337,000	327,300	327,000
BUDGETED EXPENDITURES		2010-11	2011-12	2012-13	2012-13	2013-14
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES	54,484	103,868	99,550	99,980	114,500
TOTAL SALARIES & WAGES		54,484	103,868	99,550	99,980	114,500
2-	720 INSURANCE	2,873	11,089	13,250	13,200	13,545
2-	793 EMPLOYER CONTRIBUTION - IMRF	5,442	11,717	11,840	12,400	16,375
2-	794 EMPLOYER CONTRIBUTION - FICA	3,956	7,626	7,610	6,950	8,760
TOTAL EMPLOYEE BENEFITS		12,271	30,432	32,700	32,550	38,680
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	18,598	15,890	18,300	13,400	14,405
3-	729 SOFTWARE MAINTENANCE	0	5,724	12,800	12,865	14,500
3-	730 RENTAL OF LAND	8,400	8,400	8,900	8,900	8,900
TOTAL CONTRACTUAL		26,998	30,014	40,000	35,165	37,805
4-	708 ELECTRICITY	5,806	6,905	5,200	4,600	4,800
4-	710 PHONE	9,434	7,656	7,330	8,845	9,755
TOTAL UTILITIES		15,240	14,561	12,530	13,445	14,555
5-	706 MATERIALS AND SUPPLIES	5,044	3,030	2,450	2,160	9,950
5-	722 POSTAGE	914	884	1,200	900	1,200
5-	736 CREDIT CARD FEES		4,270	7,000	8,000	8,000
5-	750 REFUNDS	850	1,215	1,000	1,000	1,000
5-	799 MISCELLANEOUS	0	0	0	0	0
TOTAL COMMODITIES		6,808	9,399	11,650	12,060	20,150
6-	790 CAPITAL	16,570	63,000	15,000	15,000	0
6-	791 MILWAUKEE DIST NORTH STATION IMPROVEMENTS	0	41	3,000	0	13,000
6-	792 NORTH CENTRAL STATION IMPROVEMENTS	0	1,296	5,000	0	0
TOTAL CAPITAL		16,570	64,337	23,000	15,000	13,000
7-	713 MAINTENANCE GROUNDS	93,923	56,206	95,000	95,170	103,170
TOTAL REPAIRS & MAINTENANCE		93,923	56,206	95,000	95,170	103,170
TOTAL COMMUTER PARKING EXPENDITURES		226,294	308,817	314,430	303,370	341,860
COMMUTER PARKING SUMMARY		2010-11	2011-12	2012-13	2012-13	2013-14
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		329,003	335,598	337,000	327,300	327,000
TOTAL EXPENDITURES		226,294	308,817	314,430	303,370	341,860
NET INCOME / (LOSS)		102,709	26,781	22,570	23,930	(14,860)
BEGINNING BALANCE MAY 1		1,163,407	1,266,116	1,292,897	1,292,897	1,316,827
ENDING BALANCE APRIL 30		1,266,116	1,292,897	1,315,467	1,316,827	1,301,967

Enterprise Fund

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises.

Waterworks and Sewerage Revenue Fund

Is used to account for the provisions of water services, sewer repair and improvements to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to - administration, operations, maintenance, financing and related debt, service, billing, and collection. Waterworks and Sewerage Revenue Fund accounts for the following Divisions:

Water

Sewer

Wastewater Treatment Plant

Water and Sewer Debt Service

Water and Sewer Capital Projects

WATER AND SEWER OPERATING REVENUES

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

BUDGETED REVENUES	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATE	2013-14 APPROVED
601 THORNBURY SSA TAX	0	0	0	0	0
644 WATER SALES	4,074,440	4,343,633	4,897,500	4,810,000	4,850,000
645 TANKER SALES	5,120	4,751	4,000	5,700	5,000
646 WATER SALES - PENALTIES	20,063	23,390	20,500	42,000	42,000
647 SEWER CHARGES	2,125,368	2,512,444	2,673,470	2,690,000	2,700,000
648 SEWER CHARGES - PENALTIES	11,650	15,340	12,500	25,000	25,000
661 WATER CONNECTION FEES	73,803	75,000	20,000	75,000	30,000
662 SEWER CONNECTION FEES	50,415	45,500	10,000	58,000	30,000
663 COUNTY SEWER CHARGE	511,649	327,974	327,970	375,280	400,000
664 LAKE COUNTY CONNECTION FEES	0	0	0	0	0
677 DAMAGE TO VILLAGE PROPERTY	15,038	749	0	0	0
684 METERS AND READOUTS	8,914	19,622	10,000	14,000	14,000
690 INTEREST	8,210	1,923	1,000	3,850	3,000
BOND PROCEEDS			0	4,224,370	4,300,000
696 AMORT OF DEFERRED CELL TOWER REVENUE	8,000	8,000	0	0	0
699 MISCELLANEOUS	24,921	28,087	7,000	41,050	4,000
TOTAL WATER REVENUES	<u>6,937,591</u>	<u>7,406,413</u>	<u>7,983,940</u>	<u>12,364,250</u>	<u>12,403,000</u>

DEPARTMENT SUMMARY

EXPENDITURES	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATE	2013-14 APPROVED
SALARIES & WAGES	1,439,859	1,522,326	1,572,606	1,594,905	1,632,090
EMPLOYEE BENEFITS	508,988	499,227	507,761	490,580	539,675
CONTRACTUAL	211,304	182,369	208,920	169,735	192,280
UTILITIES	627,758	964,469	906,450	895,250	902,750
COMMODITIES	2,677,766	2,724,164	3,003,844	2,992,165	3,021,660
CAPITAL	2,028,042	1,066,413	946,000	1,657,720	3,006,095
REPAIRS & MAINTENANCE	255,423	223,256	280,770	336,220	323,770
TRANSFERS	90,000	90,000	90,000	90,000	90,000
DEBT	186,070	162,759	769,540	844,200	1,153,005
TOTAL WATER & SEWER DEPARTMENT EXPENDITURES	<u>8,025,210</u>	<u>7,434,983</u>	<u>8,285,891</u>	<u>9,070,775</u>	<u>10,861,325</u>

2012-13 Goals

1. Continue with our comprehensive water meter reading with newer technology to enhance proper billing. *Meter reading continues to be streamlined with the addition of Radio-Read touchpad's and replacement manual read meters.*
2. Continue with the ongoing cross connection/backflow device inspections to ensure safe drinking water standards. *Significant progress has been made in gaining voluntary cooperation with testing requirements.*
3. Complete the engineering items in WSCI regarding the WWTP and Lift Stations. *There were no projects budgeted in 2012-13. All were deferred, however, with the recent issuance of water and sewer bonds numerous projects have commenced with engineering work.*
4. Continue to remove and replace obsolete water meters in high usage applications to ensure proper billing and accountability. *This program is ongoing; Riva Ridge subdivision was targeted this fiscal year with nearly all buildings upgraded from manual read.*
5. Move forward with Inflow & Infiltration Studies in various sanitary sewer basins to identify sources of storm water that find their way into the sanitary sewers and would then need to be treated at the Waste Water Treatment Plant, if funding becomes available. *Staff will commence engineering in January 2013.*
6. Continue to do water system leak detection to find and repair leaks where they are found. *Fifty-seven (57) miles of pipe were surveyed (half the system) and 19 leaks were found and repaired. Unaccounted water loose has been reduced from 10% to 4.5%.*
7. Coordinate with IDOT for utility work and construction of Route 137 and Milwaukee Avenue intersection improvements. *Monitor the project on behalf of Village businesses. On-going and will continue into 2013.*
8. Commence engineering on capital projects in water and sewer that have been identified as priorities; and prepare them for bidding and construction. *Engineering has commenced on all priority projects.*

2013-14 Goals

1. Construct Sludge Storage building. *Design work to commence in February 2013 with construction by the end of 2013.*
2. Continue to coordinate with IDOT for utility work and construction of Route 137 and Milwaukee Avenue intersection improvements. *Monitor the project on behalf of Village businesses.*
3. Complete the engineering on capital projects in water and sewer that have been identified as priorities. *Prepare them for bidding and construction.*
4. Complete Inflow & Infiltration Studies in sanitary sewer basin #7 to identify sources of storm water that find their way into the sanitary sewer system.

5. Complete the West Park Avenue Water main easement agreement with School District 128 and complete the construction in 2013 or as soon as easements can be secured.
6. Continue to do water system leak detection to find and repair leaks where they are found.

WATER

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

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

Performance Data

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Projected 2013-14
<i>Output Measures</i>					
Water Supplied (mgd)	2,800	2,800	2,800	2,600	2,600
Water Main Breaks	21	31	25	25	25
Service Calls	2,700	2,902	3,000	3,200	3,200
Meters Replaced	126	103	125	125	125
Large Meters Tested	9	4	9	10	10
Number of Meters Converted to Radio Read	400	248	250	250	250
Utility Locates	3,500	2,249	2,742	2,750	2,750
<i>Effectiveness Measures</i>					
Water Main Replacements (l.f.)	1,584	1,000	300	3,945	8,000
New Water Mains Installed (miles)	0.00	0.00	0.00	0.00	0.00
Number of Service Connections	7,920	7,930	7,930	7,930	7,930
<i>Efficiency Measures</i>					
Water Rate per 1,000 gallons	\$4.65	\$4.80	\$4.95	\$5.10	\$5.25
Water Utility Accounts	7,469	8,083	8,095	8,095	8,095
No. of staff per no. of Village Water Accounts	1:1,245	1:1,247	1:1,247	1:1,247	1:1,247

PUBLIC WORKS – WATER

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (30%)	1 (30%)	\$47,285
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	28,157
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	25,347
Village Administrator	1 (20%)	1 (20%)	42,597
Finance Director	1 (15%)	1 (15%)	22,750
Assistant to Public Works Director	1 (30%)	1 (30%)	21,184
			\$187,320
 <u>Clerical</u>			
Secretary	1 (60%), 1 (25%)	1 (60%), 1 (25%)	\$47,380
Accounting Assistant	1 (70%), 2(40%)	1 (70%), 2(40%)	71,160
Assistant Director of Finance	1 (50%)	1 (50%)	40,237
Senior Accountant	0	0	0
Cashier/Receptionist	1 (20%)	1 (20%)	20,853
			\$179,630
 <u>Engineering</u>			
Senior Project Engineer	1 (45%)	1 (45%)	\$31,704
Project Engineer	1 (30%)	1 (30%)	21,257
GIS Coordinator/Engineering Inspector	1 (30%)	1 (30%)	23,327
Office Assistant	1 (20%)	1 (20%)	3,482
			\$79,770
 <u>Salaries – Maintenance</u>			
Utility Supervisor	1 (45%)	1 (45%)	\$36,625
Streets Supervisor	1(15%)	1(15%)	8,675
Water System Operator	3 (90%)	3 (90%)	192,820
Utility Technician	1 (30%)	0	0
Public Works Team Leader	0	0	0
Public Works Maintenance Technician	7 (15%)	7 (15%)	85,120
Water Meter Technician	1 (45%)	0	0
Overtime			12,500
			\$335,740

Account Detail**712 Maintenance of Building & Grounds**

Janitorial Contract	\$3,000
Overhead Door Replacement	4,000
Building Painting	10,000
Roof Repairs	1,000
Garfield Tower Cleaning	5,500
Fire System Repair	2,000
Miscellaneous	<u>1,500</u>
	\$27,000

715 Maintenance – Equipment

Pumps, Valves, Scada	\$8,000
Generator	5,000
Safety Equipment	<u>2,500</u>
	\$15,500

720 Insurance

Medical	\$71,000
Dental	980
Life	<u>320</u>
	\$72,300

721 IRMA

Annual Contribution	\$31,930
Deductible Losses	<u>2,000</u>
	\$33,930

726 Travel, Training and Dues

Dues	\$315
Seminars	1,100
Conferences	2,300
Public Service Institute	<u>1,100</u>
	\$4,815

728 Technical Services

EPA Sampling	\$11,000
Public Information Report	1,850
SCADA System Maintenance	3,000
Bill Printing Outsourcing	8,500
JULIE Locate Service	4,600
Hydrant Painting	8,000
Commercial Meter Testing	2,500
Leak Survey	9,000
Drug Testing	5,580
Other	<u>600</u>
	\$54,630

790 Capital

Laptop (Utility Locates)	\$2,000
--------------------------	---------

798 Purchase of Water – CLCJAWA

950,000,000 Gal @ 2.56	\$2,432,000
Telephone/Electric Peterson	<u>3,000</u>
	\$2,435,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
WATER OPERATING EXPENDITURES 20-2020

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- 701 SALARIES - ADMINISTRATIVE	151,991	198,294	181,747	180,440	187,320
1- 702 SALARIES - CLERICAL	162,213	138,310	165,721	172,000	179,630
1- 703 SALARIES - ENGINEERING	52,266	69,855	75,826	77,820	79,770
1- 704 SALARIES - MAINTENANCE	349,974	336,968	316,417	326,185	335,740
TOTAL SALARIES & WAGES	716,444	743,427	739,711	756,445	782,460
2- 720 INSURANCE	72,186	76,874	87,120	71,560	72,300
2- 740 SICK LEAVE BUYBACK	18,764				
2- 793 EMPLOYER CONTRIBUTION - IMRF	81,951	92,055	84,877	84,880	103,685
2- 794 EMPLOYER CONTRIBUTION - FICA	52,477	52,202	54,284	54,280	56,450
TOTAL EMPLOYEE BENEFITS	225,378	221,131	226,281	210,720	232,435
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	43,032	35,169	42,260	31,700	33,930
3- 728 TECHNICAL SERVICES	51,986	46,434	48,645	49,465	54,630
TOTAL CONTRACTUAL	95,018	81,603	90,905	81,165	88,560
4- 708 ELECTRICITY	52,525	43,447	41,500	41,500	41,500
4- 709 NORTH SHORE GAS	7,338	3,768	6,000	6,000	6,000
4- 710 TELEPHONE	8,186	7,086	8,000	8,700	8,700
TOTAL UTILITIES	68,049	54,301	55,500	56,200	56,200
5- 706 MATERIALS AND SUPPLIES	7,023	9,727	9,700	11,300	11,000
5- 722 POSTAGE	11,623	13,539	15,000	15,000	15,000
5- 723 OFFICE SUPPLIES	1,862	1,927	2,000	1,900	2,000
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,121	1,354	4,610	4,660	4,815
5- 729 METERS-NEW CONSTRUCTION	17,528	15,679	20,000	20,000	20,000
5- 736 CREDIT CARD FEES	18,730	23,114	20,000	20,000	20,000
5- 752 UNIFORMS	2,924	3,480	3,500	3,850	3,500
5- 761 BAD DEBT EXPENSE	8,519	1,203	1,500	1,500	1,500
5- 791 VEHICLE REPLACEMENT FEES	39,445	40,725	40,998	41,000	41,000
5- 798 PURCHASE OF WATER-CLCJAWA	2,289,599	2,270,350	2,471,590	2,471,590	2,435,000
5- 799 MISCELLANEOUS	2,633	3,293	3,500	3,000	3,500
TOTAL COMMODITIES	2,401,007	2,384,391	2,592,398	2,593,800	2,557,315
6- 790 CAPITAL OUTLAYS	1,071,015	1,047,251	3,000	2,765	2,000
TOTAL CAPITAL	1,071,015	1,047,251	3,000	2,765	2,000
7- 712 MAINTENANCE BUILDING AND GROUNDS	21,181	7,757	12,000	11,900	27,000
7- 714 MAINTENANCE MOTOR VEHICLES	35,800	35,800	41,650	41,650	41,650
7- 715 MAINTENANCE OTHER EQUIPMENT	6,685	10,924	12,500	12,500	15,500
7- 716 MAINTENANCE WATER LINES	42,038	43,470	45,000	65,000	50,000
TOTAL REPAIRS & MAINTENANCE	105,704	97,951	111,150	131,050	134,150
8- 789 TECHNOLOGY EQUIPMENT & REPLACEMENT	35,000	35,000	35,000	35,000	35,000
TOTAL TRANSFERS	35,000	35,000	35,000	35,000	35,000
TOTAL WATER EXPENDITURES	4,717,615	4,665,055	3,853,945	3,867,145	3,888,120

SEWER

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

Performance Data

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Projected 2013-14
<i>Output Measures</i>					
Sewer Cleaned (l.f.)	161,450	55,825	100,000	120,000	120,000
Manholes Repaired	42	99	50	50	50
Manholes Inspected	650	764	500	500	8
Sewer Televised (miles)	0.400	0.200	0.200	7.500	7.500
Lift Station Maintenance (hours)	1,200	1,200	1,200	1,530	1,400
<i>Effectiveness Measures</i>					
Miles of Sanitary Sewer	95.20	95.20	95.2	95.20	95.20
Percentage of Sanitary Sewer Cleaned (miles)	32.12%	11.11%	19.89%	23.87%	23.87%
Sewer Blockages Reported by Customers	20	16	20	15	15
Sewer Blockages in Village Sewer Mains	4	15	10	10	10
<i>Efficiency Measures</i>					
Rate per 1,000 Gallons	\$2.70	\$2.78	\$2.78	\$2.86	\$2.86
Number of Staff per Mile of Sanitary Sewer	1:31.73	1:31.73	1:47.6	1:47.6	1:47.6

PUBLIC WORKS - SEWER

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (30%)	1 (30%)	\$47,289
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	28,158
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	25,345
Assistant to Public Works Director	1 (30%)	1 (30%)	21,183
			<hr/>
			\$121,975
<u>Engineering</u>			
Senior Project Engineer	1 (20%)	1 (20%)	\$21,136
Project Engineer	1 (20%)	1 (20%)	14,172
GIS Coordinator/Engineering Inspector	1 (40%)	1 (40%)	31,102
			<hr/>
			\$66,410
<u>Salaries - Maintenance</u>			
Maintenance Technician	1 (80%) 1 (90%) 7 (5%)	1 (45%) 1 (90%) 7 (5%)	\$116,734
Streets Supervisor	1 (5%)	1 (5%)	2,892
Utility Supervisor	1 (45%) 2 (5%) 1 (45%)	1 (45%)	36,624
Utility Technician	1 (30%)	0	0
Water Meter Technician	1 (45%)	0	0
W.W.T.P. Operators	4 (20%)	4 (20%)	57,230
Overtime			15,000
			<hr/>
			\$228,480

Account Detail**715 Maintenance – Lift Station**

Equipment	\$20,000
Generator Maintenance	7,000
Pump Station Valves	1,500
Miscellaneous	<u>1,000</u>
	\$29,500

716 Maintenance – Sewer Lines

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

720 Insurance

Medical/Dental	\$41,100
Life	<u>190</u>
	\$41,290

726 Travel, Training, Dues

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

728 Technical Services

Flow Meter Test	\$500
RR Lease	475
Fire Extinguisher	600
Accreditation Assessment	3,500
Drug Screening	300
IRMA Backsafe Training	2,600
Audiology	300
Miscellaneous	<u>500</u>
	\$8,775

790 Capital

Laptop for Utility Locates (1/2 of Cost)	\$2,000
---	---------

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
SEWER OPERATING EXPENDITURES 20-2021

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- 701 SALARIES - ADMINISTRATIVE	88,663	103,985	115,380	116,060	121,975
1- 703 SALARIES - ENGINEERING	53,113	57,513	62,848	64,740	66,410
1- 704 SALARIES - MAINTENANCE	197,146	212,312	238,932	239,010	228,480
TOTAL SALARIES & WAGES	338,922	373,810	417,160	419,810	416,865
2- 720 INSURANCE	40,243	34,029	33,520	37,655	41,290
2- 740 SICK LEAVE BUYBACK	22,497	0	0	0	0
2- 793 EMPLOYER CONTRIBUTION - IMRF	42,679	47,076	49,655	49,655	59,450
2- 794 EMPLOYER CONTRIBUTION - FICA	27,078	26,880	31,165	31,170	30,850
TOTAL EMPLOYEE BENEFITS	132,497	107,985	114,340	118,480	131,590
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	45,224	35,299	41,930	31,500	33,715
3- 728 TECHNICAL SERVICES	2,072	4,559	6,100	2,595	8,775
TOTAL CONTRACTUAL	47,296	39,858	48,030	34,095	42,490
4- 707 COUNTY SEWER SERVICE	248,746	596,989	597,000	600,000	600,000
4- 708 ELECTRICITY	18,203	18,279	19,000	13,000	18,000
4- 709 NATURAL GAS	1,382	1,420	3,000	2,000	2,500
4- 710 TELEPHONE	1,509	1,437	1,350	1,450	1,450
TOTAL UTILITIES	269,840	618,125	620,350	616,450	621,950
5- 706 MATERIALS AND SUPPLIES	5,142	4,674	4,700	4,700	4,700
5- 722 POSTAGE	9,137	10,371	9,500	9,500	9,500
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	443	240	1,350	1,350	1,350
5- 752 UNIFORMS	1,011	861	1,250	1,250	1,250
5- 791 VEHICLE REPLACEMENT FEES	21,830	21,830	21,945	21,945	21,945
5- 799 MISCELLANEOUS	100	18,591	500	450	500
TOTAL COMMODITIES	37,663	56,567	39,245	39,195	39,245
6- 790 CAPITAL OUTLAYS	5,021	2,058	3,000	2,750	2,000
TOTAL CAPITAL	5,021	2,058	3,000	2,750	2,000
7- 714 MAINTENANCE MOTOR EQUIPMENT	33,100	20,000	25,870	25,870	25,870
7- 715 MAINTENANCE LIFT STATIONS	23,757	22,630	29,500	29,500	29,500
7- 716 MAINTENANCE SEWER LINES	13,059	7,937	28,500	28,500	28,500
TOTAL REPAIRS & MAINTENANCE	69,916	50,567	83,870	83,870	83,870
8- 789 TRANSFER TECHNOLOGY REPLACEMENT FUND	35,000	35,000	35,000	35,000	35,000
TOTAL TRANSFERS	35,000	35,000	35,000	35,000	35,000
TOTAL SEWER EXPENDITURES	936,155	1,283,970	1,360,995	1,349,650	1,373,010

WASTEWATER TREATMENT DIVISION

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

Performance Data

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Projected 2013-14
<i>Output Measures</i>					
Wastewater Treated (Billion Gal/year)	1.460	1.300	1.320	1.100	1.300
Excess Flow	36	26	30	15	25
Remaining Treatment Allocation to Lake County and Green Oaks (gpd)	140,000	140,000	140,000	140,000	140,000
Work Orders Completed	1,729	1,600	1,650	1,650	1,650
Lift Station Maintenance (hours)	1,200	1,200	1,300	1,530	1,400
Average Daily Flow Million gal/day	4.000	3.550	3.600	3.000	3.500
<i>Effectiveness Measures</i>					
Annual dry tons of biosolids hauled to agricultural land (Jan-Dec Calendar year) Per Sludge permit	548.56	420.00	350.00	425.00	425.00
Number of odor complaints	1	1	1	1	1
<i>Efficiency Measures</i>					
Number of staff per 1 million gallons of wastewater treated	0.800	0.071	0.720	0.600	0.710
Effluent Parameters (standard)					
BOD5 (10 mg/l)	2.20	2.40	2.00	1.70	1.50
TSS (12 mg/l)	2.70	2.50	2.20	1.80	1.70
Ammonia Nitrogen					
April-October (Avg. 1.5 mg/l)	0.43	0.28	0.30	0.30	0.40
November-February (Avg. 4.0 mg/l)	0.94	1.18	0.80	0.40	0.80
March (Avg. 2.4 mg/l)	1.69	0.58	1.00	1.00	1.25

PUBLIC WORKS – WASTEWATER TREATMENT PLANT

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (25%)	1 (25%)	\$39,408
Assistant to the Director of Public Works	1 (25%)	1 (25%)	17,652
			\$57,060
 <u>Operators</u>			
W.W.T.P. Superintendent	1	1	\$106,681
W.W.T.P. Operator II	1 (80%)	1 (80%)	60,402
W.W.T.P. Operator I	2 (80%)	2 (80%)	112,180
Public Works Maintenance Technician	1 (10%)	1 (10%)	4,110
W.W.T.P. Equipment Technician	1 (80%)	1 (80%)	56,332
Overtime			36,000
			\$375,705

Account Detail

706 Materials & Supplies		715 Maintenance Other Equipment	
Deodorizing Materials	\$10,000	Repairs – Valves, Pumps	\$37,000
Tools and Equipment	3,250	Materials	5,500
Electric, Plumbing, & Paint	1,500	Deflector Plate Removal	7,000
Lab Supplies	5,500	Replace Chain – Primary Tank	15,000
Janitorial Supplies	2,000	Oil Disposed	250
Other	4,000		\$64,750
Lab Probe	1,500	720 Insurance	
	\$27,750	Medical	\$75,230
707 Chemicals		Dental	5,820
Sodium Hypochlorite for sand filter	\$1,200	Life	375
Sodium Bisulfite	5,500		\$81,425
Sodium Hypochlorite for Chlorination	9,000	721 IRMA	
Hydro Clean	2,000	Annual Contribution	\$31,930
	\$17,700	Deductible Losses	2,000
712 Maintenance of Building and Grounds			\$33,930
Snow Removal/Other Landscape	\$1,000	728 Technical Services	
Landscape Contract	9,000	NPDES Fees	\$17,500
Building Repairs	2,000	Consultant	7,500
Door Replacement	5,000	Audiology Testing	300
	\$17,000	Miscellaneous/Inspections	2,000
			\$27,300

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

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- 701 SALARIES - ADMINISTRATIVE	48,779	51,194	52,370	53,945	57,060
1- 704 SALARIES - OPERATORS	335,714	353,895	363,365	364,705	375,705
TOTAL SALARIES & WAGES	384,493	405,089	415,735	418,650	432,765
2- 720 INSURANCE	80,970	85,814	86,190	80,430	81,425
2- 793 ILLINOIS MUNICIPAL RETIREMENT FUND	42,647	55,185	49,470	49,470	61,750
2- 794 FICA/MEDICARE	27,496	29,112	31,480	31,480	32,475
TOTAL EMPLOYEE BENEFITS	151,113	170,111	167,140	161,380	175,650
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	43,585	35,229	42,260	31,700	33,930
3- 728 TECHNICAL SERVICES	25,405	25,679	27,725	22,775	27,300
TOTAL CONTRACTUAL	68,990	60,908	69,985	54,475	61,230
4- 708 ELECTRICITY	257,640	260,312	185,000	185,000	181,000
4- 709 NORTH SHORE GAS	27,392	27,391	41,000	33,000	39,000
4- 710 TELEPHONE	4,837	4,340	4,600	4,600	4,600
TOTAL UTILITIES	289,869	292,043	230,600	222,600	224,600
5- 706 MATERIALS AND SUPPLIES	28,634	23,338	25,750	31,650	27,750
5- 707 CHEMICALS	12,637	16,078	19,000	14,000	17,700
5- 718 SLUDGE REMOVAL	130,365	149,056	164,800	152,000	162,000
5- 723 OFFICE SUPPLIES	17	18	0		
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	300	252	1,180	500	1,180
5- 752 UNIFORMS	1,594	2,407	2,250	1,900	2,250
5- 791 VEHICLE REPLACEMENT FEES	10,035	10,035	10,421	10,420	10,420
5- 799 MISCELLANEOUS	15	70	200	100	200
TOTAL COMMODITIES	183,597	201,254	223,601	210,570	221,500
6- 790 CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
7- 712 MAINTENANCE BUILDING & GROUNDS	16,819	17,860	18,000	54,050	17,000
7- 714 MAINTENANCE MOTOR EQUIPMENT	18,500	12,000	24,000	24,000	24,000
7- 715 MAINTENANCE OTHER EQUIPMENT	44,484	44,878	43,750	43,250	64,750
TOTAL REPAIRS & MAINTENANCE	79,803	74,738	85,750	121,300	105,750
8- 789 TRANSFER TECHNOLOGY EQUIPMENT REPLACEMENT FUND	20,000	20,000	20,000	20,000	20,000
TOTAL TRANSFER	20,000	20,000	20,000	20,000	20,000
TOTAL WWTP EXPENDITURES	1,177,865	1,224,143	1,212,811	1,208,975	1,241,495

WATER/SEWER DEBT SERVICE

The Water and Sewer Debt Service Division is responsible for the proper reporting and accounting of funds to pay debt service on the Village's enterprise fund debt. This debt includes alternate revenue bonds issued in 2001, 2006 and an IEPA loan in 1993.

Account Detail

795 Principal Payments		796 Interest Payments	
Series 2001 Alternate Bonds (May 1)	\$375,000	2001 Alternate Bonds (May 1 and Nov 1)	\$7,970
Series 1993 IEPA Loan (Sept 1 & Mar 1)	189,675	1993 IEPA Loan (Sept 1 and Mar 1)	7,225
Series 2006 Alternate Bonds (May 1)	230,000	2006 Alternate Bonds (May 1 and November)	103,035
Series 2012 B Alternate Bond	<u>150,000</u>	Series 2012 B Alternate Bond	<u>88,900</u>
	\$944,675		\$207,130

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

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
5- 799 MISCELLANEOUS	0	0		0	0
TOTAL COMMODITIES	0	0	0	0	0
9- 728 BOND ISSUE COSTS	4,829	3,566	-	40,000	-
9- 795 PRINCIPAL PAYMENTS	0	0	624,080	629,080	944,675
9- 796 INTEREST PAYMENTS	180,116	158,065	144,560	173,620	207,130
9- 797 PAYING AGENT FEES	1,125	1,128	900	1,500	1,200
TOTAL DEBT	186,070	162,759	769,540	844,200	1,153,005
TOTAL UTILITY DEBT SERVICE EXPENDITURES	186,070	162,759	769,540	844,200	1,153,005

WATER AND SEWER CAPITAL IMPROVEMENT

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

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

Account Detail

750 WWTP Improvements		775 Sanitary Sewer Relocation	
Bio-Solid Storage Design	\$18,000	Route 21/137 Sanitary	
Construction – Bio-Solid Facility	275,000	Sewer Relocate	\$30,000
Phosphorus Study	30,000		
ARC Flash Study	<u>17,000</u>	776 Sanitary Sewer Repair	
	\$340,000	Repairs – Annual Pavement	\$30,000
		Program	
761 Watermain Improvements		Sewer Lining	85,000
Route 21/137 Watermain	\$60,000	7 th Avenue Sewer	<u>50,000</u>
Relocation			\$165,000
Lake Street Watermain	<u>10,000</u>		
	\$70,000	788 Replacement Meters	
		Residential Meters - 50	\$15,000
772 Underground Improvements		Meterhead Replacment	25,000
2014 Watermain Construction Engineering	\$20,000	Manual Read Upgrades	40,000
2014 Watermain Construction	200,000	2 - 3" & 4" Meters	<u>9,100</u>
2014 Watermain Design Engineering	50,000		\$89,100
2014 Watermain Survey	50,000		
2014 Sewer Televising Inspection	100,000	793 Hydrants, Valves	
2014 CCDD Engineering	50,000	10 Hydrants	\$30,000
2014 Inflow/Infiltration Engineering	50,000	10 Valve Replacement	6,500
2013 Watermain Engineering	79,610	New Valve	25,000
2013 Watermain Construction	1,425,075	Backfill and Restoration	<u>3,000</u>
Well #12 Design	10,000		\$64,500
Ashley Capital Design	30,000		
West Park Avenue Design	26,700		
West Park Construction	160,000		
Inflow/Infiltration	43,000		
Construction Management	<u>32,710</u>		
	\$2,327,095		

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

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
5-788 REPLACEMENT METERS	19,805	69,563	89,100	89,100	89,100
5-793 HYDRANTS, VALVES, MISCELLANEOUS	15,802	909	59,500	59,500	64,500
5-799 MISCELLANEOUS-CONTINGENCY	19,892	11,480	0		50,000
TOTAL COMMODITIES	55,499	81,952	148,600	148,600	203,600
6-750 WWTP IMPROVEMENTS	753,013			30,000	340,000
6-761 WATERMAIN IMPROVEMENTS	782	16,436	635,000	618,665	70,000
6-772 UNDERGROUND IMPROVEMENTS				746,500	2,327,095
6-775 SANITARY SEWER RELOCATIONS		2,146	100,000	70,000	30,000
6-776 SANITARY SEWER REPAIRS	94,821	13,825	205,000	187,040	165,000
6-777 LIFT STATION IMPROVEMENTS	73,760				20,000
6-778 WELL CAPACITY STUDY	23,679				
6-779 WATER/SEWER RIVER CROSSING-SOUTH ROCKLAND		(15,303)			
6-781 BUTTERFIELD CORRIDOR WM/SEWER REPLACEMENT	5,951				
6-795 SCADE IMPROVEMENTS					50,000
TOTAL CAPITAL	952,006	17,104	940,000	1,652,205	3,002,095
TOTAL CAPITAL EXPENDITURES	1,007,505	99,056	1,088,600	1,800,805	3,205,695

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

	2010-11	2011-12	2012-13	2012-13	2013-14
WATER/SEWER FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL WATER & SEWER REVENUES	6,937,591	7,406,413	7,983,940	12,364,250	12,403,000
TOTAL WATER OPERATING EXPENDITURES	4,717,615	4,665,055	3,853,945	3,867,145	3,888,120
TOTAL SEWER OPERATING EXPENDITURES	936,155	1,283,970	1,360,995	1,349,650	1,373,010
TOTAL WASTEWATER TREATMENT PLANT EXP.	1,177,865	1,224,143	1,212,811	1,208,975	1,241,495
TOTAL DEBT SERVICE EXPENDITURES	186,070	162,759	769,540	844,200	1,153,005
TOTAL OPERATING EXPENDITURES	7,017,705	7,335,927	7,197,291	7,269,970	7,655,630
OPERATING INCOME/LOSS	(80,114)	70,486	786,649	5,094,280	4,747,370
TOTAL CAPITAL IMPROVEMENTS	1,007,505	99,056	1,088,600	1,800,805	3,205,695
EXCESS INCOME OVER EXPENSE	(1,087,619)	(28,570)	(301,951)	3,293,475	1,541,675
BEGINNING WORKING CAPITAL BALANCE MAY 1	2,487,713	1,400,094	1,371,524	1,371,524	4,664,999
ENDING WORKING CAPITAL BALANCE APRIL 30	1,400,094	1,371,524	1,069,573	4,664,999	6,206,674

Enterprise Fund

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises.

Libertyville Sports Complex

The Libertyville Sports Complex Fund was established in 2001 to account for the revenue and expenditures associated with the Libertyville Sports Complex. The Complex was built on 48 acres of land purchased in 2000 and consists of: 160,000 square foot indoor facility; an 80 station golf learning center and clubhouse, and; a hole miniature golf and batting cages.

Indoor Sports Facility

Golf Learning Center

Family Entertainment Center

Sports Complex - Debt Service

LIBERTYVILLE SPORTS COMPLEX

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

2012-13 Goals

1. **Improve Operations.** Continue to improve the day to day management, operation, and customer service of each business unit of the Libertyville Sports Complex. This will be accomplished through daily observations and regular reviews of our entire operation. *We improved our internal operations through a more focused supervisory observation of our Staff and increased expectations of all our employees within the Department. We asked our customers for their verbal comments and/or written feedback of their experiences, receiving a supermajority of favorable reviews and testimonials.*
2. **Sales and Revenues.** This will continue to be aggressively pursued as a daily business focus, both at the customer market and at the sponsorship market. Improving profit margins at each of the business units of the Libertyville Sports Complex. Creation of new and improved inventory, programs and ideas leading to increased revenue streams for all business units, and overall profitability of the Sports Complex from all business units. Regular sales meetings with front-line Staff responsible for generating revenue will continue, allowing for current and future status of revenues. *Brainstorming and prospecting by Staff, along with networking, have allowed new events to take place in our facility, enhancing revenue streams, profits and showcasing our facility and expanding our portfolio of hosting capabilities. Events such as the Mundelein High School Graduation (May 13, 2012, two Mixed Martial Arts events (July 11 & November 7, 2012), and the New Year's Eve All-Nighter Party for Kids were examples of first-time events generating revenues and stimulating the capabilities of diverse events of our facility. Successfully developed a Lease Agreement with Aloha Falls Miniature Golf LLC to gain rental revenue for the previously dormant Family Entertainment Center (FEC) miniature golf property and building.*
3. **Programming and Event.** Taking good programs and making them great, improving programs that have potential, and re-thinking or eliminating programs that are not fiscally sound or have little room for growth. Generating new revenue streams with increased focus on programs that have great potential for revenue gained, with minimal risk. Continue with "branded" events within our control of operation that we 'own' and other events that which drive customers and ancillary revenues. *Our Indoor Events Center is finding growth with existing Rentals and other sports (and non-sports events). Our Fitness Center memberships are increasing due to attractive pricing, marketing and the positive culture of our Fitness Center provides for our customers. Some participatory sports and leagues, such as soccer, lacrosse and field hockey, have started to increase their rental needs.*
4. **Marketing and Awareness.** Continue to drive the awareness of the Sports Complex and its business units with aggressive marketing, advertising, promotion and publicity. Raise the branding awareness of the Sports Complex and its individual units, with creative, consistent, and regular messaging with resources provided. Increased use of e-mailings, effective E-blast marketing efforts and social mediums using the Village new-look website and social media capabilities. *A positive awareness factor has improved the image, and revenues, of the Sports Complex, using a good marketing mix of advertisements, outbound e-mails (to a growing database), and a 'call to action' for consumers. Branding*

has been positioned to allow each business unit to gain direct awareness to the consumer. Positive publicity and coverage of each business unit has allowed a better message to be depicted to the public, strengthening the ability to showcase individual business units as viable entertainment and recreational options.. Redemption of our ads and/or E-Mails have given us trackable data on consumer purchases. Regular e-blasts to our Driving Range "E-CLUB", and our LSC E-Newsletter, have helped us continue to grow our database. Our Recreation Department Registration Brochure was refined to give more Sports Complex presence.

5. Alliances. Continue to culture, build and create Alliances with the Libertyville area business community, Lake County corporate market, Chambers of Commerce, Convention & Visitors Bureaus, Main Street Libertyville, local school districts and other key strategic partners. Developing alliances with the major professional sports teams in Chicagoland and the major universities in the Region to enhance our sports reputation and brand. *Sponsorship opportunities at our LSC business units are starting to attract participation from local companies. More teamwork from key alliance partners has fostered direct/indirect revenues and awareness. With these improved relationships, it has allowed us to market our message to key groups and gain the support of important organizations. The local GLMV Chamber of Commerce has hosted annual events at our facility the last two years. Alliances and events involving Chicago sports teams continue to develop with events featuring the Chicago Rush arena football team, the appearance of Olympic gold medal soccer star Abby Wambach, and summer camps involving the White Sox, Bulls and Bears. This adds to the list of previous on-site support from the Blackhawks, Cubs, and Northwestern University, adding to our prestige and status in the marketplace.*
6. Maintenance. Staying ahead of the curve in the maintenance, repairs and cleanliness of the facilities with each of the business units of the Libertyville Sports Complex to allow our customers the highest satisfaction in enjoying their experience on our campus. *For now, with limited resources, our facilities have stayed on the curve in maintenance and appearance. The quality and look of our business units are respectable to our customer base. Good communication with Parks Division and PublicWorks department have aided in maintenance of the grounds, as well as inside the LSC buildings.*
7. Customer Knowledge. Continue to know our customer, to strive for customer satisfaction, to earn repeat business, as well as new business. Learning who is our customer, and gathering database information, and using this customer information to professionally communicate our programs, services, and events is important. Learning of the expectations and the experiences of our customers is key. Having on site interaction and observation with customers and learn firsthand the customer experience. *Gaining customer information and growing our database has improved with tracking of customer purchases, consumer questions, and soliciting signups. Interaction with customers has given Staff immediate feedback to analyze our efforts and performance. Consumer repeat business has seen improvement. Using our database as well as E-mailings, particularly our Driving Range E-CLUB Newsletter and LSC E-News, helped us stay connected with our customers in an economical and resourceful way.*

2013-14 Goals

1. **Improve Operations.** Continue to improve the operation, customer service, day to day management and safety within each business unit of the Libertyville Sports Complex. This will be accomplished through increased training of staff regarding policies, procedures and business goals, along with daily observations and regular reviews of our entire operation, including monthly meetings with key hourly supervisory employees.
2. **Sales and Revenues.** Continued emphasis, as a daily business focus, at the existing customer market, the sponsorship market, and new, developing business opportunities and creating new target lists to pursue. Improving profit margins of the Libertyville Sports Complex remains a priority and increasing revenues from current clients. Adding at least 2 new sponsorship inventory categories to augment revenues. Developing ideas and programs leading to increased revenue streams/profitability for all business units. Continue regular sales meetings each month, including long-range sales planning including a Sales-Marketing 'retreat', with front-line Staff responsible for generating revenue.
3. **Programming and Events.** Taking our good programs and make them great, improving the programs that have potential, and re-analyzing programs that are not fiscally sound or have little room for growth. Creating several new events that have great potential for revenues, with minimal human/financial resources or risk. Continue our "branded" events that we 'own' and create a couple more events we 'own' which drive new customers, repeat customers, provide ancillary revenues, and expand our portfolio capabilities and build our calendar of events creating several new business 'annuities' of annual events.
4. **Marketing and Awareness.** Drive the awareness of each of the business units of the Libertyville Sports Complex with aggressive marketing, publicity, promotion and advertising. Utilize increased use of e-mailings, E-blasts and other electronic marketing mediums, and increasing the size of our existing database by 25%. Create followings for the LSC business units with Facebook, Twitter and other social mediums during the summer of 2013. Improve 'hits' to Village website for LSC related information. Develop a game-plan for exterior Signage at the LSC. Work with IDOT, and county government, to develop roadside and 'trailblazing' signage on County and State roads leading to the LSC.
5. **Alliances.** Continue to culture, build and create Alliances with the Libertyville area business community, Lake County corporate market, Chambers of Commerce, Convention & Visitors Bureaus, local school districts, Main Street Libertyville and other key strategic partners. Developing alliances with the major professional sports teams and the major universities in the Chicagoland region (and State) to enhance our sports reputation, our facilities and our brand. This will be done via personal and formal meetings by the Director to establish or re-strengthen an existing alliance. Gaining an association with PGA Golf (BMW Championship-Lake Forest Conway Farms), amateur golf (USGA, CDGA), and youth golf associations for the benefit of our Driving Range campus.
6. **Maintenance.** Staying ahead of the curve in the maintenance, repairs and cleanliness of the facilities for each of the business units of the Libertyville Sports Complex to allow our customers the highest experience satisfaction on our campus. Gain a competitive edge in the marketplace with improvements and enhancements to our facilities enabling our short term operation and long term business planning. Replacing the existing original artificial surfaces at the Sports Complex with new artificial surfaces becomes a business and maintenance priority.

7. Customer Knowledge. Strive for customer knowledge, customer satisfaction, and customer ideas to earn repeat business, as well as new business. Learning of the experiences and the expectations of our customers and having on site interaction, observation and dialogue with our customers to gain firsthand knowledge. Using social media in this effort as well. Verbal and written questions will be developed to allow staff to ask customers about their experience, as well as requesting customer testimonials.

8. Naming Rights of the LSC. Explore and pursue a “Naming Rights” sponsorship of the Libertyville Sports Complex. Establish a market-value for this sponsorship inventory, identifying and attracting companies of interest, and creating flexible timing for implementation. Develop game-plan procedural paths within our Village ordinances and inter-departmental assistance in this effort by coordinated meetings with the Community Development during the Summer of 2013.

Performance Data

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Projected 2013-14
<i>Output Measures</i>					
Adult Soft Ball Teams	115	111	103	109	115
Adult Soccer Teams	112	71	71	70	80
Youth Soccer Teams	170	105	135	140	140
Health Club Memberships	850	780	810	850	850
Birthday Parties Booked	270	250	171	100	100
Sports Complex Visitors	1,200,000	1,000,000	1,000,000	1,000,000	1,000,000
\$5 Range Cards Sold	3,964	3,666	5,144	7,100	6,100
\$10 Range Cards Sold	9,640	6,340	8,142	5,000	7,320
\$20 Range Cards Sold	6,201	4,838	5,831	6,425	6,225
\$50 Range Cards Sold	847	648	782	780	556
\$100 Range Cards Sold	362	263	370	370	350

DEPARTMENT SUMMARY

EXPENDITURES	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATE	2013-14 APPROVED
SALARIES & WAGES	913,410	861,381	836,651	858,600	881,380
EMPLOYEE BENEFITS	234,608	238,280	215,565	217,485	226,175
CONTRACTUAL	241,213	217,082	224,851	206,310	208,445
UTILITIES	274,670	279,375	140,900	160,175	162,000
COMMODITIES	203,926	212,704	180,010	225,680	233,505
CAPITAL	0	0	0	111,150	170,000
REPAIRS & MAINTENANCE	116,178	216,494	249,195	232,455	253,675
TRANSFERS	12,000	12,000	12,000	12,000	12,000
DEBT	905,460	881,581	1,034,360	1,034,365	1,040,100
TOTAL LIBERTYVILLE SPORTS COMPLEX	<u>2,901,465</u>	<u>2,918,897</u>	<u>2,893,532</u>	<u>3,058,220</u>	<u>3,187,280</u>

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

BUDGETED REVENUES			2010-11	2011-12	2012-13	2012-13	2013-14
			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<u>INDOOR SPORTS CENTER</u>							
01	606	ADULT PROGRAMS (Formerly Program Fees)	110,335	101,212	105,000	110,000	110,000
	607	BASKETBALL PROGRAMS (Formerly Program Fees)	85,270	87,205	90,000	87,500	90,000
	608	SOCCER PROGRAMS (Formerly Program Fees)	251,163	279,931	290,000	280,000	285,000
	610	YOUTH PROGRAMS (Formerly Program Fees)	67,768	67,793	70,000	65,000	66,000
	611	CONTRACTUAL PROGRAMS	47,190	49,034	40,000	46,000	47,000
	612	FACILITY RENTALS	45,295	41,429	40,000	20,000	25,000
	614	PARTIES	34,686	25,533	28,000	21,500	23,000
	615	VENDING	7,101	3,151	2,500	3,300	4,000
	616	CLIMBING WALL	45,168	42,253	45,000	34,000	38,000
	617	SPORTS GROUPS	625,465	738,650	699,000	750,000	750,000
	618	DROP-IN PROGRAM FEES	120,217	101,191	115,000	85,000	105,000
	619	FITNESS CLASSES	37,468	27,084	15,000	14,000	14,500
	620	FITNESS MEMBERSHIPS	305,879	317,698	325,000	355,000	339,405
	621	LEASE REVENUES	44,427	64,627	64,692	60,975	31,950
	622	SPONSORSHIP INCOME	17,451	42,114	50,000	43,000	70,000
	623	PERSONAL TRAINERS	33,740	24,480	30,000	33,000	30,500
	639	CONCESSIONS	149,853	187,870	200,000	198,000	200,000
	676	GRANT	0	108,937	0	111,150	0
	699	MISCELLANEOUS	2,120	3,207	300	300	300
		Subtotal Indoor Sports Center	2,030,596	2,313,399	2,209,492	2,317,725	2,229,655
<u>GOLF LEARNING CENTER</u>							
02	630	RANGE BALLS	253,208	288,607	280,000	290,000	295,000
	631	EQUIPMENT RENTAL	1,290	374	500	250	250
	632	PRO SHOP MERCHANDISE	8,347	19,166	10,000	40,000	40,000
	633	LESSONS	15,658	16,382	17,900	15,000	15,000
	635	GOLF RANGE RENTAL	5,490	12,744	12,000	5,000	7,500
	636	PRIVATE LESSON SHARED REVENUE	205	2,850	1,600	1,600	1,600
	637	CLUB FITTING	42	120	125	150	150
	638	LEASE REVENUE	100	20	0	0	0
	649	MISCELLANEOUS	245	168	500	200	250
		Subtotal Golf Learning Center	284,585	340,431	322,625	352,200	359,750
<u>FAMILY ENTERTAINMENT CENTER</u>							
03	655	LEASING OF SPACE	0	0	0	56,320	67,530
	669	MISCELLANEOUS	0	0	0	0	0
		Subtotal Family Entertainment Center	0	0	0	56,320	67,530
<u>GENERAL REVENUES</u>							
	690	INTEREST INCOME	0	0	0	0	0
	696	LAWSUIT SETTLEMENT	70,000	0			
	698	BOND PROCEEDS	60,566	0			
	697	TRANSFER FROM GENERAL FUND-DEBT	456,000	570,000	361,410	331,975	530,345
	699	MISCELLANEOUS	0				
		Subtotal General Revenues	586,566	570,000	361,410	331,975	530,345
TOTAL SPORTS COMPLEX REVENUES			2,901,747	3,223,830	2,893,527	3,058,220	3,187,280

SPORTS COMPLEX – INDOOR FACILITY

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
<u>Administration</u>			
Director of Recreation & Sports Complex	1 (55%)	1 (55%)	\$61,730
Recreation Manager	1	1	72,965
Recreation Supervisor	1(100%), 1 (50 %)	1(100%), 1 (50 %)	74,840
Village Administrator	1 (10%)	1 (10%)	21,300
Finance Director	1 (10%)	1 (10%)	15,170
Accounting Assistant	2 (10%)	2 (10%)	10,475
Business Manager	1 (10%)	1 (10%)	8,015
			<hr/>
			\$264,495
 <u>Maintenance</u>			
Grounds Maintenance Supervisor	1 (4%)	1 (4%)	\$3,030
Parks Facility Technicians	1 (70%)	1 (70%)	32,030
Parks Grounds Assistant	1 (100%)	1 (100%)	35,755
			<hr/>
			\$70,815
 <u>Fitness</u>			
Recreation Supervisor	1	1	\$71,840
Group Fitness Supervisor			30,000
Group Exercise Instructors/Supervisor			61,200
Babysitting			11,220
Fitness Desk and Floor Leaders			51,000
Personal Trainers			22,000
			<hr/>
			\$247,260
 <u>Facility Rentals</u>			
Concessions			\$24,480
Birthday Parties			4,795
Front Desk Attendants			57,120
Climbing Wall			25,500
MOD			32,640
			<hr/>
			\$144,535
 <u>Part-time Program Staff</u>			
Adult Programs			\$6,000
Youth Programs			15,000
Facility Rentals			17,850
Soccer			7,500
Youth Basketball			2,000
			<hr/>
			\$48,350

Account Detail**706 Materials and Supplies - Sports**

Gym Activities	\$6,000
Softball	4,000
Basketball	8,000
Other Program	2,000
Portable Toilet	645
Repairs	<u>1,000</u>
	\$21,645

707 Contracted Services

Adult Basketball Officials	\$16,000
Softball Officials	23,600
Soccer Officials	35,000
Football Officials	5,100
Youth Basketball Officials	<u>10,400</u>
	\$90,100

712 Maintenance of Building

Custodial Services	\$46,000
Janitorial Supplies	23,000
Other Repairs and Supplies	13,300
HVAC	12,000
Floor Mats	1,800
Elevator Inspection	1,500
Uniforms	<u>650</u>
	\$98,250

713 Independent Contractors

Fencing	\$2,500
Music in the Box	7,000
Tae Kwon Do	<u>21,000</u>
	\$30,500

714 Maintenance of Grounds

Contractual Maintenance	\$65,750
Snow Plowing	35,000
Parking Lot	<u>750</u>
	\$101,500

720 Insurance

Medical	\$79,805
Dental	6,365
Life	<u>450</u>
	\$86,620

721 IRMA

Annual Contribution	\$49,020
Deductible	<u>5,000</u>
	\$54,020

725 Supplies – Adult Athletic Programs

Sports Team Awards	\$7,000
--------------------	---------

734 Materials and Supplies – Fitness

Exercise Equipment	\$3,000
Babysitting Supplies	150
Fitness Supplies	2,000
Maintenance of Equipment (Fitness Room)	2,000
Miscellaneous	600
Maintenance of Washer/Dryer	<u>2,850</u>
	\$10,600

751 Climbing Wall and Front Desk

Front Desk Supplies	\$500
Climbing Wall Supplies	1,000
Auto Belay Cables	1,400
Staff Uniforms	450
When to Work Subscription	<u>400</u>
	\$3,750

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
LIBERTYVILLE SPORTS COMPLEX - INDOOR SPORTS CENTER 60-6001

			2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - ADMINISTRATIVE STAFF	214,087	249,080	244,620	253,950	264,495
1-	702	SALARIES - MAINTENANCE	117,471	75,211	71,062	74,530	70,815
1-	703	SALARIES - FITNESS	231,250	224,179	235,380	238,805	247,260
1-	704	SALARIES - CONFERENCE/FRONT DESK/PARTIES	150,600	159,782	138,500	141,700	144,535
1-	705	SALARIES - PROGRAMS	48,596	51,873	43,500	47,500	48,350
TOTAL SALARIES & WAGES			762,004	760,125	733,062	756,485	775,455
2-	720	INSURANCE	66,847	65,876	65,690	66,015	86,620
2-	747	UNEMPLOYMENT BENEFITS	15,400	17,653	5,000	0	0
2-	793	IL MUNICIPAL RETIREMENT FUND	52,481	54,731	53,254	60,000	65,135
2-	794	FICA/MEDICARE	56,775	55,507	55,447	57,000	58,100
TOTAL EMPLOYEE BENEFITS			191,503	193,767	179,391	183,015	209,855
3-	707	ATHLETIC CONTRACTED SERVICES	90,152	88,120	90,000	90,100	90,100
3-	713	INDEPENDENT CONTRACTORS	43,727	43,005	28,000	33,220	30,500
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	61,886	53,397	65,623	50,600	54,020
3-	742	PHOTOPROCESSING	3,476	2,901	2,700	2,700	2,700
TOTAL CONTRACTUAL			199,241	187,423	186,323	176,620	177,320
4-	708	ELECTRICITY	230,383	233,891	95,000	110,000	110,000
4-	709	NORTH SHORE GAS	21,342	17,113	25,000	22,000	22,000
4-	710	TELEPHONE	4,291	4,830	4,100	4,965	5,000
TOTAL UTILITIES			256,016	255,834	124,100	136,965	137,000
5-	706	SUPPLIES YOUTH SPORTS	19,831	16,618	16,590	17,120	21,645
5-	716	CONCESSIONS	76,140	96,145	64,000	80,000	80,000
5-	723	OFFICE SUPPLIES	1,706	2,703	2,620	2,620	2,620
5-	725	SUPPLIES ADULT ATHLETIC PROGRAMS	4,625	4,570	7,000	7,000	7,000
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	60	0	0	0	0
5-	733	MATERIALS & SUPPLIES CONFERENCE/BIRTHDAYS	1,601	3,621	3,050	3,020	4,850
5-	734	MATERIALS & SUPPLIES FITNESS	7,803	8,304	9,100	9,250	10,600
5-	736	CREDIT CARD/BANK FEE	36,546	40,054	39,000	40,000	40,000
5-	750	REFUNDS	668	(1,603)	0	0	0
5-	751	CLIMBING WALL/FRONT DESK	1,803	3,783	3,750	3,830	3,750
5-	799	MISCELLANEOUS	18,999	(141)	500	0	0
TOTAL COMMODITIES			169,782	174,054	145,610	162,840	170,465
6-	790	CAPITAL OUTLAYS	0	0	0	111,150	170,000
TOTAL CAPITAL			0	0	0	111,150	170,000
7-	712	MAINTENANCE BUILDING	87,227	90,762	98,250	94,780	98,250
7-	714	MAINTENANCE GROUNDS	4,857	79,265	99,590	84,865	101,500
7-	717	MAINTENANCE-VEHICLE	11,470	0	5,210	5,210	5,210
TOTAL REPAIRS & MAINTENANCE			103,554	170,027	203,050	184,855	204,960
8-	789	TECHNOLOGY EQUIPMENT & REPLACEMENT	12,000	12,000	12,000	12,000	12,000
TOTAL TRANSFER			12,000	12,000	12,000	12,000	12,000
9-	753	FITNESS EQUIPMENT LEASE	213	0	0	0	8,700
TOTAL DEBT			213	0	0	0	8,700
TOTAL INDOOR SPORTS CENTER EXPENDITURES			1,694,313	1,753,230	1,583,536	1,723,930	1,865,755

SPORTS COMPLEX – GOLF LEARNING CENTER

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
<u>Administration</u>			
Director Recreation & Sports Complex	1 (15%)	1 (15%)	\$16,835
Recreation Business Manager	1 (10%)	1 (10%)	8,015
			<hr/> \$24,850
<u>Maintenance</u>			
Golf Maintenance Specialist	1 (3%)	1 (3%)	\$2,345
Parks Facility Technician	1 (30%)	1 (30%)	13,730
			<hr/> \$16,075
<u>Pro Shop</u>			
Part Time			\$65,000

Account Detail

706 Materials and Supplies

Cable – Netting Repairs	\$3,000
Automatic Tee Machines	1,800
Miscellaneous	<u>240</u>
	\$5,040

733 Materials & Supplies – Pro Shop

Debit Cards	\$6,600
Range Balls	10,000
Mats and Tees	2,250
Miscellaneous	<u>800</u>
	\$19,650

713 Maintenance Grounds

Contract Maintenance	\$40,315
Lighting – Bulb Replacement	1,600
Parking Lot Striping	300
Limestone Screening/Sand Trap	<u>750</u>
	\$42,965

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
LIBERTYVILLE SPORTS COMPLEX - GOLF LEARNING CENTER 60-6002

			2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - ADMINISTRATIVE STAFF	17,537	21,931	22,590	23,270	24,850
1-	702	SALARIES - MAINTENANCE	71,765	20,481	15,999	16,845	16,075
1-	703	SALARIES - PRO SHOP	62,104	58,702	65,000	62,000	65,000
1-	704	SALARIES - LESSONS	0	142	0	0	0
TOTAL SALARIES & WAGES			151,406	101,256	103,589	102,115	105,925
2-	720	INSURANCE	16,492	17,373	18,350	18,200	0
2-	747	UNEMPLOYMENT BENEFITS	516	10,730	2,000	0	0
2-	793	IL MUNICIPAL RETIREMENT FUND	14,347	8,823	7,910	8,460	8,490
2-	794	FICA/MEDICARE	11,750	7,587	7,914	7,810	7,830
TOTAL EMPLOYEE BENEFITS			43,105	44,513	36,174	34,470	16,320
3-	716	CONTRACTUAL-GOLF LESSONS	15,414	6,961	12,500	10,500	10,500
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	26,522	22,660	25,988	19,150	20,585
3-	742	PHOTOPROCESSING	36	38	40	40	40
TOTAL CONTRACTUAL			41,972	29,659	38,528	29,690	31,125
4-	708	ELECTRICITY	11,701	11,716	8,500	8,000	8,000
4-	709	NORTH SHORE GAS	4,847	5,320	6,200	5,200	5,500
4-	710	TELEPHONE	2,106	2,459	2,100	3,300	3,300
TOTAL UTILITIES			18,654	19,495	16,800	16,500	16,800
5-	706	MATERIALS AND SUPPLIES	1,066	1,719	5,000	5,040	5,040
5-	723	OFFICE SUPPLIES	157	(19)	150	250	250
5-	733	MATERIALS & SUPPLIES-PRO SHOP	23,467	18,016	19,650	19,650	19,650
5-	735	PRO SHOP MERCHANDISE	9,454	18,934	9,500	37,800	38,000
5-	752	UNIFORMS	0	0	100	100	100
TOTAL COMMODITIES			34,144	38,650	34,400	62,840	63,040
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL			0	0	0	0	0
7-	712	MAINTENANCE BUILDING	1,255	2,657	1,500	1,500	1,500
7-	713	MAINTENANCE GROUNDS	6,666	42,101	42,395	41,850	42,965
7-	715	MAINTENANCE OTHER EQUIPMENT	4,703	1,709	2,250	2,250	2,250
TOTAL REPAIRS & MAINTENANCE			12,624	46,467	46,145	45,600	46,715
TOTAL GOLF LEARNING CENTER EXPENDITURES			301,905	280,040	275,636	291,215	279,925

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

LIBERTYVILLE SPORTS COMPLEX - FAMILY ENTERTAINMENT CENTER 60-6003

			2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - ADMINISTRATIVE STAFF	0	0	0	0	0
1-	702	SALARIES - MAINTENANCE	0	0	0	0	0
1-	703	SALARIES - ATTENDANTS	0	0	0	0	0
	TOTAL SALARIES & WAGES		0	0	0	0	0
2-	720	INSURANCE	0	0	0	0	0
2-	721	INTERGOVERNMENTAL RISK MGMT AGENCY			0	0	0
2-	793	IL MUNICIPAL RETIREMENT FUND	0	0	0	0	0
2-	794	FICA/MEDICARE	0	0	0	0	0
	TOTAL EMPLOYEE BENEFITS		0	0	0	0	0
3-	728	TECHNICAL SERVICES	0	0	0	0	0
	TOTAL CONTRACTUAL		0	0	0	0	0
4-	708	ELECTRICITY	0	0	0	4,950	6,200
4-	709	NORTH SHORE GAS	0	169	0	1,760	2,000
4-	710	TELEPHONE	0	3,877	0		0
	TOTAL UTILITIES		0	4,046	0	6,710	8,200
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL		0	0	0	0	0
7-	712	MAINTENANCE BUILDING	0	0	0	2,000	2,000
7-	713	MAINTENANCE GROUNDS	0	0	0	0	0
	TOTAL REPAIRS & MAINTENANCE		0	0	0	2,000	2,000
	TOTAL FAMILY ENTERTAINMENT EXPENDITURES		0	4,046	0	8,710	10,200

SPORTS COMPLEX – DEBT SERVICE

This division is responsible for the proper reporting and accounting of funds to pay debt service on the bonds to build the Libertyville Sports Complex. In 2000, \$5 million in general obligation alternate bonds were issued to buy the land and in 2001 \$20 million in general obligation alternate bonds were issued to construct the facility. Two years of capitalized interest was included in the bond issues. In 2004, \$2,435,000 in general obligation alternate bonds were issued to refund the taxable portion of the \$20 million dollar bond that was issued in 2001.

In 2010, the Village refunded the balance of outstanding bonds.

Account Detail

795 Principal Payments

Series 2004 G.O. Bonds (Dec. 15)	\$180,000
Series 2010 G.O. Bond A	0
Series 2010 G.O. Bond B	0
Series 2010 G.O. Bond C	<u>50,000</u>
	\$230,000

796 Interest Payments

Series 2004 G.O. Bond (June 15 & Dec 15) Bonds (June 15, & Dec 15)	\$73,655
Series 2010 G.O. Bond A	473,255
Series 2010 G.O. Bond B	161,715
Series 2010 G.O. Bond C	<u>92,775</u>
	\$801,400

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
LIBERTYVILLE SPORTS COMPLEX - DEBT SERVICE 60-6004

		2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
3-	728 TECHNICAL SERVICES (SALE OF FEC PROP)		-			
	TOTAL CONTRACTUAL	-	-	-	-	-
5-	799 MISCELLANEOUS	0	0	0	0	
	TOTAL COMMODITIES	0	0	0	0	0
9-	730 BOND ISSUE COSTS	153,953	62,437			
9-	795 PRINCIPAL PAYMENTS	0	0	225,000	225,000	230,000
9-	796 INTEREST PAYMENTS	749,638	817,057	809,360	809,365	801,400
9-	797 PAYING AGENT FEES	1,656	2,087	0		
	TOTAL DEBT	905,247	881,581	1,034,360	1,034,365	1,031,400
	TOTAL DEBT SERVICE EXPENDITURES	905,247	881,581	1,034,360	1,034,365	1,031,400

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
LIBERTYVILLE SPORTS COMPLEX - SUMMARY BUDGET

LIBERTYVILLE SPORTS COMPLEX FUND SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATE	2013-14 APPROVED
INDOOR SPORTS COMPLEX					
REVENUES	2,030,596	2,313,399	2,209,492	2,317,725	2,229,655
EXPENDITURES	1,694,313	1,753,230	1,583,536	1,723,930	1,865,755
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	336,283	560,169	625,956	593,795	363,900
DEBT SERVICE (65% OF DEBT)	588,411	573,028	672,334	672,337	670,410
NET INCOME/(LOSS) INDOOR SPORTS COMPLEX	(252,128)	(12,859)	(46,378)	(78,542)	(306,510)
GOLF LEARNING CENTER					
REVENUES	284,585	340,431	322,625	352,200	359,750
EXPENDITURES	301,905	280,040	275,636	291,215	279,925
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	(17,320)	60,391	46,989	60,985	79,825
DEBT SERVICE (35% OF DEBT)	316,836	308,553	362,026	362,028	360,990
NET INCOME/(LOSS) GOLF LEARNING CENTER	(334,156)	(248,162)	(315,037)	(301,043)	(281,165)
FAMILY ENTERTAINMENT CENTER					
REVENUES	-	-	-	56,320	67,530
EXPENDITURES	-	4,046	-	8,710	10,200
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	-	(4,046)	-	47,610	57,330
DEBT SERVICE ()	-	-	-	-	-
NET INCOME/(LOSS) FAMILY ENTERTAINMENT CENTER	-	(4,046)	-	47,610	57,330
GENERAL (BOND ISSUE)					
REVENUES	586,566	570,000	361,410	331,975	530,345
EXPENDITURES	1,656	2,087	-	-	-
INCOME/LOSS	584,910	567,913	361,410	331,975	530,345
TOTAL SPORTS COMPLEX REVENUES	2,901,747	3,223,830	2,893,527	3,058,220	3,187,280
TOTAL SPORTS COMPLEX EXPENDITURES	2,901,465	2,918,897	2,893,532	3,058,220	3,187,280
NET INCOME/(LOSS)	282	304,933	(5)	0	0
BEGINNING WORKING CAPITAL BALANCE MAY 1	(411,392)	(411,110)	(106,177)	(106,177)	(106,177)
ENDING WORKING CAPITAL APRIL 30	(411,110)	(106,177)	(106,182)	(106,177)	(106,177)

Capital Project Funds

Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary and trust funds. The following are currently established Capital Project Funds:

Tax Increment Financing District Fund

Impact Fee Fund

Capital Improvement Fund

Road Improvement Fund

Park Improvement Fund

Public Buildings Improvement Fund

TAX INCREMENT FINANCING (T.I.F.)

Tax Increment Financing (T.I.F.) is a financing technique that can be used to pay for costs associated with the renovation of conservation areas. Funding is done by designating incremental increases in real estate and sales tax revenues above a frozen level to pay for infrastructure and other public improvements needed in the area. This technique is statutorily authorized by the "Tax Increment Allocation Redevelopment Act" 65 ILCS 5/11-74,4-1.

The Village of Libertyville established a geographically identifiable T.I.F. District in 1986. The technique of T.I.F. is being implemented on the basis of a redevelopment plan and subsequent sub area plan. In addition, a multi-year TIF implementation work plan has been created and will guide the Village's efforts in the TIF District. The TIF has recently been extended for a 12 years period. The extension is expected to fund ground improvements to the parking lot on the west side of the downtown and a future parking structure on the east side along with ground improvements on the east.

Account Detail

776 Parking Improvement

Parking Monument Sign	\$10,000
Engineering - East Side Parking	<u>50,000</u>
	\$60,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
TAX INCREMENT FINANCING DISTRICT 09-00

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED TIF REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 609 PROPERTY TAX	2,456,567	2,648,512	2,650,000	2,772,100	2,800,000
C 690 INTEREST	151	481	250	1,950	1,950
C 699 MISCELLANEOUS	1,970	2,134	0	0	0
TOTAL TIF REVENUES	2,458,688	2,651,127	2,650,250	2,774,050	2,801,950

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
776 PARKING IMPROVEMENTS	132,233	1,022,202	345,000	78,400	60,000
798 SURPLUS REBATED	1,719,597	1,853,958	1,855,000	1,921,925	1,925,000
799 MISCELLANEOUS	3,490	3,505	4,000	3,520	4,000
TOTAL TIF EXPENDITURES	1,855,320	2,879,665	2,204,000	2,003,845	1,989,000

	2010-11	2011-12	2012-13	2012-13	2013-14
TAX INCREMENT FINANCING DISTRICT SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	2,458,688	2,651,127	2,650,250	2,774,050	2,801,950
TOTAL EXPENDITURES	1,855,320	2,879,665	2,204,000	2,003,845	1,989,000
NET INCOME / (LOSS)	603,368	(228,538)	446,250	770,205	812,950
BEGINNING BALANCE MAY 1	175,328	778,696	550,158	550,158	1,320,363
ENDING BALANCE APRIL 30	778,696	550,158	996,408	1,320,363	2,133,313

IMPACT FEE FUND

The Impact Fee Fund was established in the 2007-08 fiscal year. This fund will account for any parking impact fees paid for developments in the downtown area. When parking improvements are constructed, these funds will be transferred to a capital project fund to offset construction costs.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 IMPACT FEE FUND 12-00

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 PARKING IMPACT FEE	0	0	0	0	0
602 SIDEWALK IMPACT FEE	0	0	0	0	0
690 INTEREST	0	0	0	0	0
699 MISCELLANEOUS	0	0	0	0	0
TOTAL IMPACT FEE REVENUES	0	0	0	0	0

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
784 TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0
789 TRANSFER TO TIF	0	0	0	0	0
799 MISCELLANEOUS	0	0	0	0	0
TOTAL IMPACT FEE EXPENDITURES	0	0	0	0	0

	2010-11	2011-12	2012-13	2012-13	2013-14
IMPACT FEE FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0
NET INCOME / (LOSS)	0	0	0	0	0
BEGINNING BALANCE MAY 1	0	0	0	0	0
ENDING BALANCE APRIL 30	0	0	0	0	0

CAPITAL IMPROVEMENTS

The Capital Improvements Fund functions as a capital projects inventory for a variety of expenditures. These expenditures include road and parking improvements, street lighting and signalization, public building improvements, storm water/sewer improvements, sidewalk improvements, bridge improvements, and landscaping improvements.

Account Detail

768 Streetscape Improvements

Street light Painting	\$30,000
Downtown Crosswalk Repairs	<u>20,000</u>
	\$50,000

773 Annual Road Improvement Program

Pavement Patching	\$150,000
Engineering	325,000
Road Reconstruction	500,000
Thermoplastic Pavement Marking	20,000
Construction Management	<u>11,575</u>
	\$1,006,575

774 Storm Sewer Improvements

Greentree Subdivision	\$100,000
-----------------------	-----------

784 Sidewalks & Bike Paths

Various Sidewalk Replacement	\$60,000
------------------------------	----------

799 Miscellaneous

Sticker Decals	\$3,000
Vehicle Forms Printing	10,000
Postage for Stickers	<u>6,500</u>
	\$19,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 CAPITAL IMPROVEMENT FUND 40-00

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
626 VEHICLE LICENSES	402,355	399,808	410,000	410,000	410,000
671 TELECOM INFRASTRUCTURE MAINT FEE	257,282	286,498	270,000	287,000	272,000
676 GRANTS	0	0	299,200	299,200	0
684 FEDERAL REIMBURSEMENT	352,878	0	0	0	0
690 INTEREST	647	427	400	3,000	3,000
691 TRANSFER GENERAL FUND	0	0	0	0	0
699 MISCELLANEOUS	47,686	25,141	0	785	0
TOTAL CAPITAL IMPROVEMENT REVENUES	1,060,848	711,874	979,600	999,985	685,000

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
768 STREETScape IMPROVEMENTS	-	-	-	-	50,000
773 ANNUAL ROAD IMPROVEMENT PROGRAM	463,825	399,171	230,300	199,975	1,006,575
774 STORM SEWER IMPROVEMENTS			140,000	72,270	100,000
775 STREETLIGHT REPLACEMENT/PAINTING					150,000
777 BUTTERFIELD SIDEWALKS, LIGHTING, SIGNALS	20,944				
781 ENGINEERING FAU PROJECTS			440,000	390,000	
784 SIDEWALKS AND BIKE PATHS	39,033	49,440	136,000	136,000	60,000
789 PETERSON ROAD CORRIDOR			10,000	12,165	25,000
799 MISCELLANEOUS	30,115	16,859	19,500	19,500	19,500
TRANSFER TO GENERAL FUND	0	0	0		
TOTAL CAPITAL IMPROVEMENT EXPENDITURES	553,917	465,470	975,800	829,910	1,411,075

	2010-11	2011-12	2012-13	2012-13	2013-14
CAPITAL IMPROVEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	1,060,848	711,874	979,600	999,985	685,000
TOTAL EXPENDITURES	553,917	465,470	975,800	829,910	1,411,075
NET INCOME / (LOSS)	506,931	246,404	3,800	170,075	(726,075)
BEGINNING BALANCE MAY 1	755,539	1,262,470	1,508,874	1,508,874	1,678,949
ENDING BALANCE APRIL 30	1,262,470	1,508,874	1,512,674	1,678,949	952,874

ROAD IMPROVEMENT FUND

This Road Improvement Fund accounts for the proceeds expenses of the bonds issued for road rehabilitation. These will be a total of \$20 million issues over a 5 year period.

Account Detail

773 Road Rehabilitation

Construction Engineering 13-14	\$269,000
Pavement Reconstruction	3,100,000
Design Engineering 14-15	180,000
Construction Engineering 14-15	50,000
Pavement Reconstruction	500,000
Construction Management	<u>45,215</u>
	\$4,144,215

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
ROAD IMPROVEMENT FUND 41-00

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
676 GRANTS	0	0	0	0	0
690 INTEREST	0	0	0	1,000	1,000
695 BOND ISSUE PREMIUM	0	0	0	50,275	0
698 BOND PROCEEDS	0	0	0	5,000,000	5,000,000
699 MISCELLANEOUS	0	0	0	0	0
TOTAL ROAD IMPROVEMENT REVENUES	0	0	0	5,051,275	5,001,000

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
728 BOND ISSUE COSTS	-	-	-	33,450	-
773 ANNUAL ROAD IMPROVEMENT PROGRAM	0	0	0	675,000	4,144,215
799 MISCELLANEOUS	0	0	0	100	0
TRANSFER TO GENERAL FUND	0	0	0		
TOTAL CAPITAL IMPROVEMENT EXPENDITURES	0	0	0	708,550	4,144,215

	2010-11	2011-12	2012-13	2012-13	2013-14
CAPITAL IMPROVEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	0	0	0	5,051,275	5,001,000
TOTAL EXPENDITURES	0	0	0	708,550	4,144,215
NET INCOME / (LOSS)	0	0	0	4,342,725	856,785
BEGINNING BALANCE MAY 1	0	0	0	0	4,342,725
ENDING BALANCE APRIL 30	0	0	0	4,342,725	5,199,510

PARK IMPROVEMENT FUND

This fund was established in 1995 to account for and accumulate funds expressly for improvements to the public parks system. Sources of funding for this Fund are park impact fees, grants and transfers from the General Fund operating budget.

Account Detail

782 Park Improvement

Shoreline Plant Management (Butler Lake)	\$10,750
Weed Spraying Butler Lake	6,000
Butler Lake Bandshell	30,000
Pool Building Updates	3,250
Nicholas Dowden Parking Lot	50,000
Riverside Roof – South Building	<u>13,500</u>
	\$113,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

PARK IMPROVEMENT FUND 45-00

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
654 PARK IMPACT FEES	87,661	240,130	110,000	150,000	99,350
685 GRANT REIMBURSEMENT	0	0	25,800	25,800	0
690 INTEREST	0	0	0	0	0
691 TRANSFER GENERAL FUND	0	0	0	0	0
698 WETLAND MITIGATION	7,516	0	0	0	0
699 NON-RESIDENT SPORTS FEES	7,700	12,075	10,000	10,000	10,000
TOTAL PARK IMPROVEMENT FUND REVENUES	102,877	252,205	145,800	185,800	109,350

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
782 PARK IMPROVEMENT COSTS	18,648	42,124	112,670	77,170	113,500
791 TRANSFER SALES TAX BOND FUND (Rec Offices)	81,315	76,920	74,190	74,190	72,890
799 MISCELLANEOUS	0	0	0		
TOTAL PARK IMPROVEMENT FUND EXPENDITURES	99,963	119,044	186,860	151,360	186,390

	2010-11	2011-12	2012-13	2012-13	2013-14
PARK IMPROVEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	102,877	252,205	145,800	185,800	109,350
TOTAL EXPENDITURES	99,963	119,044	186,860	151,360	186,390
NET INCOME / (LOSS)	2,914	133,161	(41,060)	34,440	(77,040)
BEGINNING BALANCE MAY 1	463,310	373,304	506,465	506,465	540,905
ENDING BALANCE APRIL 30	373,304	506,465	465,405	540,905	463,865

PUBLIC BUILDINGS IMPROVEMENT FUND

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

Account Detail

790 Village Hall		795 Schertz Building	
Replace Carpeting	\$12,000	Replace RTU 4 (HVAC)	\$10,000
Replace Alarm Panel	2,740		
Painting 1st Floor	<u>10,000</u>		
	\$24,740		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
PUBLIC BUILDING IMPROVEMENT FUND 46-00

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 680 GRANT	0	92,916	107,080	105,550	0
C 690 INTEREST	0	0	0	0	0
C 691 TRANSFER GENERAL FUND (Public Buildings)	55,000	55,000	55,000	55,000	55,000
C 699 MISCELLANEOUS	0	0	0	0	0
TOTAL PUBLIC BLDG IMPROVEMENT FUND REVENUES	55,000	147,916	162,080	160,550	55,000

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
790 VILLAGE HALL	0	0	0	0	24,740
792 PUBLIC WORKS BUILDING	0	0	0	0	
794 FIRE STATIONS	30,680	47,642	157,080	111,680	
795 SCHERTZ MUNICIPAL BUILDING	24,997	0	20,000	19,995	10,000
796 PARK/RECREATION BUILDINGS	0	0	0	0	
799 MISCELLANEOUS (Contingency)	0	0	0	0	
TOTAL PUB BLDG IMPROVEMENT FUND EXPENDITURES	55,677	47,642	177,080	131,675	34,740

	2010-11	2011-12	2012-13	2012-13	2013-14
PUBLIC BUILDING IMPROVEMENT FUND	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	55,000	147,916	162,080	160,550	55,000
TOTAL EXPENDITURES	55,677	47,642	177,080	131,675	34,740
NET INCOME / (LOSS)	(677)	100,274	(15,000)	28,875	20,260
BEGINNING BALANCE MAY 1	48,370	54,692	154,966	154,966	183,841
ENDING BALANCE APRIL 30	54,692	154,966	139,966	183,841	204,101

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments within the Village on a cost reimbursement basis. The following internal service funds are established:

Fleet Services & Replacement Fund

Technology Equipment Replacement Fund

FLEET SERVICES & REPLACEMENT FUND

The Fleet Service Division is responsible for the maintenance, repair, and replacement of all Village vehicles and equipment. The Division manages the preventative maintenance, tracks vehicle and equipment depreciation and life cycle, maintains parts inventory, arranges for specialized contractor work, drafts vehicle and equipment specifications, manages the IEPA Clean Fuel Fleet Program and the Village fueling system, and produces fleet management reports.

Performance Data

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimate 2012-13	Projected 2013-14
<i>Output Measures</i>					
Vehicle Replacement	2	6	2	5	5
Number of Jobs					
Scheduled	2,553	2,041	2,570	2,450	2,500
Non-Scheduled	205	330	139	200	210
Emergency	22	40	41	40	45
Snow & Ice	127	200	232	210	215
Total	2,907	2,611	2,982	2,900	2,970
Preventative Maintenance By Department (hours)					
Public Works	240	240	244	242	250
Police	230	230	219	220	225
Fire	120	120	113	118	120
Recreation	60	60	58	59	60
Administration	4	4	4	4	4
Community Development	25	25	25	25	25
TERF	2	2	2	2	2
Total	681	681	665	670	686
<i>Effectiveness Measures</i>					
Gallons of Fuel Pumped					
Unleaded Fuel (gallons)	55,000	55,000	55,000	55,000	55,000
Unleaded Fuel - Cost/gallon	\$2.76	\$2.76	\$2.76	\$2.87	\$3.46
Diesel Fuel (gallons)	41,000	41,000	41,000	42,000	42,000
Diesel Fuel - Cost/gallon	\$3.45	\$3.45	\$3.45	\$3.40	\$3.58
Number of Vehicles Per Dept.					
Public Works	76	103	100	100	100
Police	27	27	27	27	27
Fire	24	24	24	24	24
Recreation	28	1	1	1	1
Administration	1	1	1	1	1
Community Development	7	6	6	6	6
TERF	1	1	1	1	1
Total	164	163	160	160	160
<i>Efficiency Measures</i>					
Number of Vehicles/Equipment per Fleet Services staff	41.00	54.67	53.33	53.33	53.33

FLEET SERVICES AND REPLACEMENT FUND

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
Clerical	1 (10%)	1 (10%)	\$6,045
Salaries Maintenance			
Fleet Superintendent	0	0	0
Lead Mechanic	1	1	79,665
Equipment Mechanic	2	2	149,580
Overtime			9,800
			\$239,045

Account Detail

720 Insurance		795 Lease Payments	
Medical	\$53,550	<u>Fire</u>	
Dental	1,470	Ambulance (Pymts 6-9 of 20)	\$35,200
Life	190	<u>Public Works</u>	
	\$55,210	2 ½ Ton Dump Truck	
782 Vehicle Purchases		(Pymts 15-18 of 20)	\$31,380
<u>Police</u>		Dump w/Wing Plow	
3 Patrol Interceptor SUV's	\$91,000	(Pymts 18-20 of 20)	21,040
<u>Administration</u>		Dump w/Plow	
Village Administrator Vehicle	\$16,000	(Pymts 18-20 of 20)	17,625
<u>Public Works</u>		Dump w/Plow	
330B One Ton Dump Truck	\$79,000	(Pymts 18-20 of 20)	18,195
#604 Ford 250	67,000	Utility Truck 303	
Dump Box	7,500	(Pymts 11-14 of 20)	11,330
Sandblast 318-39	7,500	Truck #320	
Liftgate	3,000	(Pymts 7-10 of 20)	27,700
	\$164,000	Truck #315	
<u>Fire</u>		(Pymts 2-5 of 20)	35,200
F-350 Truck with Plow	\$35,000		\$162,470
Total	\$306,000	Total Lease Payments	\$197,670

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 FLEET SERVICES & REPLACEMENT FUND 30-00

		2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	614 FLEET SERVICES FEES	598,870	537,355	803,120	803,040	797,830
C	656 GAS CHARGES	10,884	23,628	20,000	20,000	20,000
C	677 DAMAGE TO VILLAGE VEHICLES	15,215	7,624	3,000	2,000	2,000
	678 COURT FINES-POLICE VEHICLE REPLACEMENT	29,136	23,641	23,000	25,000	25,000
C	686 SALE OF FIXED ASSETS	18,205	12,000	10,000	33,150	10,000
C	690 INTEREST	644	625	800	2,600	2,600
C	692 VEHICLE REPLACEMENT FEES (Enterprise Fund)	71,310	72,590	73,370	73,370	73,365
C	693 VEHICLE REPLACEMENT FEES (General Fund)	672,290	656,515	693,290	693,290	685,250
C	699 MISCELLANEOUS	3,523	9,867	3,500	4,500	3,500
	TOTAL FLEET SERVICES REVENUES	<u>1,420,077</u>	<u>1,343,845</u>	<u>1,630,080</u>	<u>1,656,950</u>	<u>1,619,545</u>
BUDGETED EXPENDITURES		2010-11	2011-12	2012-13	2012-13	2013-14
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES ADMINISTRATION	(244)	0	0	0	0
1-	702 SALARIES CLERICAL	5,393	5,652	5,805	5,840	6,045
1-	704 SALARIES MAINTENANCE	213,997	220,822	226,210	232,830	239,045
	TOTAL SALARIES & WAGES	<u>219,146</u>	<u>226,474</u>	<u>232,015</u>	<u>238,670</u>	<u>245,090</u>
2-	720 INSURANCE	58,714	59,269	59,520	54,520	55,210
2-	793 EMPLOYER CONTRIBUTION IMRF	24,358	30,653	27,610	27,610	35,050
2-	794 EMPLOYER CONTRIBUTION FICA/MEDICARE	15,662	16,150	17,749	17,750	18,750
	TOTAL EMPLOYEE BENEFITS	<u>98,734</u>	<u>106,072</u>	<u>104,879</u>	<u>99,880</u>	<u>109,010</u>
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	31,488	25,433	25,366	20,800	22,375
3-	728 CONTRACTUAL REPAIR SERVICES	16,982	6,994	13,000	10,000	12,000
3-	787 FIRE CONTRACTUAL REPAIRS	13,268	18,485	20,300	15,300	18,300
3-	788 POLICE CONTRACTUAL REPAIRS	2,083	4,299	4,000	2,000	3,000
	TOTAL CONTRACTUAL	<u>63,821</u>	<u>55,211</u>	<u>62,666</u>	<u>48,100</u>	<u>55,675</u>
5-	706 SHOP SUPPLIES	4,214	4,727	5,000	5,000	5,000
5-	707 TOOLS	1,928	2,968	7,500	7,500	3,500
4-	711 GASOLINE & OIL	230,548	259,054	301,000	301,000	301,000
5-	713 VEHICLE WASHING	2,369	1,278	4,000	2,000	3,000
5-	714 VEHICLE PARTS	78,094	78,745	73,200	73,200	73,200
5-	726 TRAVEL, TRAINING & DUES	465	1,003	2,350	2,405	2,405
5-	752 UNIFORMS	906	703	1,100	1,200	1,200
5-	755 LICENSE, TITLE & INSPECTION FEES	2,969	3,142	2,500	3,000	3,000
5-	789 ACCIDENT DAMAGE EXPENSE	14,472	16,865	10,000	10,000	10,000
5-	791 TRANSFER VEHICLE REPLACEMENTS	0	1,490	5,460		
5-	799 MISCELLANEOUS	189	347	435	465	480
	TOTAL COMMODITIES	<u>336,154</u>	<u>370,322</u>	<u>412,545</u>	<u>405,770</u>	<u>402,785</u>
6-	782 VEHICLE REPLACEMENT COSTS	113,192	118,020	151,600	151,600	306,000
6-	790 CAPITAL OUTLAY	0	25,778	60,000	75,900	0
	TOTAL CAPITAL	<u>113,192</u>	<u>143,798</u>	<u>211,600</u>	<u>227,500</u>	<u>306,000</u>
7-	712 MAINTENANCE SHOP FACILITIES	0	361	500	500	500
7-	715 MAINTENANCE OTHER EQUIPMENT	2,683	3,720	6,850	3,350	6,850
	TOTAL REPAIRS & MAINTENANCE	<u>2,683</u>	<u>4,081</u>	<u>7,350</u>	<u>3,850</u>	<u>7,350</u>
9-	795 LEASE PAYMENTS	33,066	23,395	375,000	374,810	197,670
	TOTAL DEBT	<u>33,066</u>	<u>23,395</u>	<u>375,000</u>	<u>374,810</u>	<u>197,670</u>
	TOTAL FLEET/VEHICLE REPLACEMENT FUND EXP	<u>866,796</u>	<u>929,353</u>	<u>1,406,055</u>	<u>1,398,580</u>	<u>1,323,580</u>
FLEET SERVICES & REPLACEMENT FUND SUMMARY		2010-11	2011-12	2012-13	2012-13	2013-14
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		1,420,077	1,343,845	1,630,080	1,656,950	1,619,545
TOTAL EXPENDITURES		866,796	929,353	1,406,055	1,398,580	1,323,580
NET INCOME / (LOSS)		553,281	414,492	224,025	258,370	295,965
BEGINNING BALANCE MAY 1		47,426	600,707	1,015,199	1,015,199	1,273,569
ENDING BALANCE APRIL 30		307 600,707	1,015,199	1,239,224	1,273,569	1,569,534

TECHNOLOGY AND EQUIPMENT REPLACEMENT FUND

The Technology Division is responsible for the security, maintenance, and upgrading of all hardware, software, and technology services. The Division is in charge of all facility network and Internet connections, file, print, and application servers, email, firewalls, backup and secure storage of server data, network printing and scanning, along with all upgrades and replacements related to hardware and software. Employee and Department-level assistance is provided for problems related to hardware or software, the efficient and secure use of technology, as well as the evaluation and implementation of new technologies.

Performance Data

	Projected 2012-13
<i>Major Projects</i>	
New Pc's Imaged (Windows 7)	32
New Pc's Deployed (Windows 7)	32
Pc's Refurbished (XP Pro)	20
Refurbished Pc's Deployed	
New Redundant Firewall System	
New Server Backup System	
New Police Critical Reach System	
911 Consolidation Project	
Network Device Monitoring System	
Fire Stations Video Conferencing	
PCI, Hipaa, & SCADA Security Compliance	
Power Distribution Upgrade in Data Center	
<i>Non-Scheduled Requests for Service</i>	3,400
(Includes PC and phone problems, network down, server down, website access, installation of software assistance, purchase requests, etc.)	
<i>IT Inventory</i>	
Servers	17
Computers	175
Laptops/Tables	35
Mobile Devices	57
Firewalls	5
Network Laser Printers	28
Network Copiers	8
Email Accounts	182
User Accounts	200+
Switches	15
Routers/Gateways	17
Wireless Access Devices	15

Mission

The mission of the Technology Division is to provide reliable and secure technologies to employees so they can deliver quality services to the community, to keep resident and client identities safe, and to protect and preserve essential Village data.

2013-2014 Goals

1. Provide employees with reliable and well-maintained computers and peripherals.
2. Provide efficient access to network resources: file, print, and application.
3. Maintain and improve the speed and security of network and internet access.
4. Maintain and upgrade file, print, and applications servers on an appropriate schedule.
5. Protect hardware and software from infections and malicious intrusions.
6. Protect and preserve all digitally-stored Village Data.
7. Provide timely response to any problems that occur with technology.
8. Evaluate new technologies and implement them as appropriate.
9. Protect the confidential or personally identifiable information of employees and citizens.
10. Maintain and enhance overall service to the community by way of technology.

DEPARTMENT SUMMARY

EXPENDITURES	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATE	2013-14 APPROVED
SALARIES & WAGES	117,275	125,150	103,690	103,725	113,005
EMPLOYEE BENEFITS	21,243	24,726	20,320	20,920	24,855
CONTRACTUAL	14,897	17,803	55,500	34,480	43,720
UTILITIES	21,049	12,633	22,380	19,905	24,900
COMMODITIES	92,038	89,756	108,110	112,375	120,700
CAPITAL	67,229	125,177	117,918	113,375	169,420
REPAIRS & MAINTENANCE	4,925	3,030	6,000	3,000	6,000
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	338,656	398,275	433,918	407,780	502,600

PERSONNEL

MIS COORDINATOR	1	1	1	1	1
TOTAL	1	1	1	1	1

TECHNOLOGY AND EQUIPMENT REPLACEMENT FUND

<u>Authorized Personnel</u>	<u>2012-13 Positions</u>	<u>2013-14 Positions</u>	<u>2013-14 Approved</u>
<u>Administration</u>			
MIS Coordinator	1	1	\$100,755
Assistant Village Administrator	1 (10%)	1 (10%)	12,250
			<hr/> \$113,005

Account Detail

719 Internet Access		730 Web page Services	
T-1 Internet	\$8,610	Maintenance (1/2 of cost)	\$7,085
Network Connections	<u>13,790</u>	APP Maintenance	1,800
	\$22,400	Miscellaneous Projects	<u>2,500</u>
			\$11,385
728 Consulting		795 Lease Payments	
Consultant/Contracting	\$33,520	Phone System	\$33,310
PC Replacement	<u>10,200</u>		
	\$43,720		
729 Software, Licensing, Updates		790 Capital Outlay	
Finance, Accounting, and Building		Hardware	\$31,400
Maintenance	\$19,900	Financial Software	30,110
Parks and Recreation (Class)		PCI Compliance	30,000
Maintenance	18,000	Virtualize Internal Services	10,000
GIS/CAD Maintenance	5,500	Time and Attendance Software	15,000
Firehouse and Ambulance Billing		Adler Wireless Upgrade	10,000
Maintenance	3,075	BS&A Terminal Services	6,600
Fleet Program Maintenance	1,200	Tablet – Building	<u>3,000</u>
Sensus Water Meter Reading	1,520		\$136,110
Computer Management and			
Security Software	22,220		
E-mail Security	6,000		
Phone System Support/Maintenance	9,800		
Cisco Router/Switch Maintenance	3,000		
PCI Compliance	<u>3,100</u>		
	\$93,315		

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

BUDGETED REVENUES	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATE	2013-14 APPROVED
617 COMPUTER/TECHNOLOGY USER FEES	102,000	102,000	102,000	102,000	102,000
620 CELL TOWER LEASE PAYMENTS	147,033	147,414	123,360	124,045	126,820
674 TELECOM INFRASTRUCTURE MAINT FEE	257,782	285,998	270,000	287,650	272,000
686 SALE OF FIXED ASSETS	0	0	0	0	0
690 INTEREST	89	220	100	500	500
699 MISCELLANEOUS	2,279	0	0	0	0
TOTAL TECH EQUIP REPLACEMENT FUND REVENUES	509,183	535,632	495,460	514,195	501,320

BUDGETED EXPENDITURES	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATE	2013-14 APPROVED
1- 701 SALARIES ADMINISTRATION	117,275	125,150	103,690	103,725	113,005
TOTAL SALARIES & WAGES	117,275	125,150	103,690	103,725	113,005
2- 720 INSURANCE	78	75	100	75	125
2- 793 EMPLOYER CONTRIBUTION IMRF	12,238	15,375	12,310	12,920	16,110
2- 794 EMPLOYER CONTRIBUTION FICA/MEDICARE	8,927	9,276	7,910	7,925	8,620
TOTAL EMPLOYEE BENEFITS	21,243	24,726	20,320	20,920	24,855
3- 728 CONSULTING SERVICES	14,897	17,803	55,500	34,480	43,720
TOTAL CONTRACTUAL	14,897	17,803	55,500	34,480	43,720
4- 711 WIRELESS SERVICE	5,847	(3,197)	2,500	500	2,500
4- 719 INTERNET/WAN ACCESS	15,202	15,830	19,880	19,405	22,400
TOTAL UTILITIES	21,049	12,633	22,380	19,905	24,900
5- 706 COMPUTER SUPPLIES	5,788	7,823	10,000	10,000	10,000
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	915	996	5,000	955	5,000
5- 729 SOFTWARE, LICENSING, UPDATES	77,334	71,523	80,110	88,540	93,315
5- 730 WEB PAGE SERVICES	7,805	9,085	12,000	11,880	11,385
5- 799 MISCELLANEOUS	196	329	1,000	1,000	1,000
TOTAL COMMODITIES	92,038	89,756	108,110	112,375	120,700
6- 790 CAPITAL OUTLAY	61,566	120,792	84,610	80,065	136,110
6- 795 LEASE PAYMENTS	5,663	4,385	33,308	33,310	33,310
TOTAL CAPITAL	67,229	125,177	117,918	113,375	169,420
7- 714 MAINTENANCE MOTOR VEHICLES	1,000	1,000	1,000	1,000	1,000
7- 715 HARDWARE MAINTENANCE	3,925	2,030	5,000	2,000	5,000
TOTAL REPAIRS & MAINTENANCE	4,925	3,030	6,000	3,000	6,000
TOTAL TECH EQUIP REPLACEMENT FUND EXPENDITURES	338,656	398,275	433,918	407,780	502,600

TECHNOLOGY EQUIPMENT REPLACEMENT FUND SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATE	2013-14 APPROVED
TOTAL REVENUES	509,183	535,632	495,460	514,195	501,320
TOTAL EXPENDITURES	338,656	398,275	433,918	407,780	502,600
NET INCOME / (LOSS)	170,527	137,357	61,542	106,415	(1,280)
BEGINNING BALANCE MAY 1	173,927	344,454	481,811	481,811	588,226
ENDING BALANCE APRIL 30	344,454	481,811	543,353	588,226	586,946

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The following funds are currently established:

General Bond and Interest Fund

Sales Tax Bond Fund

GENERAL BOND & INTEREST FUND

The General Bond and Interest Fund were established to meet reporting requirements and to accumulate funds to ensure the repayment of bonds. The bonds represented in this Fund are general Obligation Bonds (G.O. Bonds) which pledge as repayment the full faith and credit of the Village of Libertyville.

The other outstanding G.O. Bond is a \$5,000,000, November 2012 General Obligation Bond issued as the first series of a \$20 million in Bonds approved through a referendum in March 2012. These bonds will be used for road rehabilitation. The bond matures in 2031.

Based upon 2011 equalized assessed valuation of \$1,182,827,397 the Village has a statutory debt limit of \$102,018,862 (8.625% of E.A.V.).

Account Detail

795 Principal Payment

Series 2012 (Dec 18)	\$165,000
Series 2012 (Dec 15)	<u>\$0</u>
	\$165,000

796 Interest Payment

Series 2008 (June 15, Dec 15)	\$48,330
Series 2012 (June 15, Dec 15)	<u>109,540</u>
	\$157,870

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
GENERAL BOND AND INTEREST 08-00

		2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 601	PROPERTY TAX	189,106	219,811	214,840	224,740	322,870
C 690	INTEREST	76	249	100	400	500
C 698	BOND PROCEEDS	0	0	0	0	0
C 699	MISCELLANEOUS REVENUE	0	0	0	0	0
TOTAL GENERAL BOND & INTEREST REVENUES		189,182	220,060	214,940	225,140	323,370

		2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
728	BOND ISSUANCE COSTS	0	0	0	0	0
729	BOND DISCOUNT	0	0	0	0	0
795	PRINCIPAL PAYMENTS	125,000	155,000	160,000	160,000	165,000
796	INTEREST PAYMENTS	60,028	56,603	52,730	52,730	157,870
797	PAYING AGENT FEES	728	0	1,000	1,000	1,000
798	PAYMENT TO BOND ESCROW	0	0	0	0	0
799	MISCELLANEOUS	0	0	0	0	0
TOTAL GENERAL BOND & INTEREST EXPENDITURES		185,756	211,603	213,730	213,730	323,870

GENERAL BOND AND INTEREST SUMMARY		2010-11	2011-12	2012-13	2012-13	2013-14
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		189,182	220,060	214,940	225,140	323,370
TOTAL EXPENDITURES		185,756	211,603	213,730	213,730	323,870
NET INCOME / (LOSS)		3,426	8,457	1,210	11,410	-500
BEGINNING BALANCE MAY 1		436,239	439,665	448,122	448,122	459,532
ENDING BALANCE APRIL 30		439,665	448,122	449,332	459,532	459,032

SALES TAX BOND FUND

The Sales Tax Bond Fund was created in 1989 to provide debt service for a \$4.75 million Alternate Revenue Bond issue. This bond issue was used for constructing two (2) new fire stations and expanding the Public Works maintenance facility. The Village has pledged a portion of its Sales Tax revenue for funding debt service. In 1993, the callable portion of this bond issue was refunded, and was refunded again in 2001. This bond matured in the 2008-09 fiscal year.

In 1997, the Village issued \$1.0 million to purchase property and buildings to house the recreation Division offices. This bond was refunded in 2010 with a \$470,000 bond issue. This bond will mature on December 15, 2017. Debt Service will be funded with pledged sales tax and park impact fees.

Account Detail

795	Principal Payments		796	Interest Payments	
	Series 2010 (Dec 15)	\$65,000		Series 2010 (June 15 and Dec 15)	\$7,890

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 SALES TAX BOND FUND 15-00

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 611 PLEDGED SALES TAX	0		0	0	0
C 690 INTEREST	0	0	0	0	0
T 691 TRANSFER COMMUTER PARKING	0	0	0	0	0
T 692 TRANSFER ENTERPRISE FUND (PW Facility)	0	0	0	0	0
T 693 TRANSFER TIF FUND (Schertz Bldg)	0	0	0	0	0
T 694 TRANSFER ETSB	0	0	0	0	0
T 695 TRANSFER SEWER (Schertz Bldg)	0	0	0	0	0
T 696 TRANSFER PARK IMPROVEMENT FUND	81,315	76,920	74,190	74,190	73,500
C 698 BOND PROCEEDS	477,262	0	0	0	0
C 699 MISCELLANEOUS	0	0	0	0	0
TOTAL SALES TAX BOND FUND REVENUES	558,577	76,920	74,190	74,190	73,500

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
728 BOND ISSUANCE COSTS	29,721	0	0	0	0
729 BOND DISCOUNT	0	0	0	0	0
795 PRINCIPAL PAYMENTS	55,000	65,000	65,000	65,000	65,000
796 INTEREST PAYMENTS	14,191	11,918	9,190	9,190	7,890
797 PAYING A GENT FEES/MISC	300	428	600	430	610
798 PAYMENT TO ESCROW AGENT	455,000	0	0	0	0
TRANSFER TO GENERAL FUND	0	0	0	0	0
TOTAL SALES TAX BOND FUND EXPENDITURES	554,212	77,346	74,790	74,620	73,500

	2010-11	2011-12	2012-13	2012-13	2013-14
SALES TAX BOND FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	558,577	76,920	74,190	74,190	73,500
TOTAL EXPENDITURES	554,212	77,346	74,790	74,620	73,500
NET INCOME / (LOSS)	4,365	-426	-600	-430	0
BEGINNING BALANCE MAY 1	100,141	104,506	104,080	104,080	103,650
ENDING BALANCE APRIL 30	104,506	104,080	103,480	103,650	103,650

Pension Trust Funds

The Village's Pension Funds are accounted for and reported as fiduciary funds since preservation of capital is critical. Fiduciary funds are used to account for assets held by the Village in trustee capacity. The following funds are currently established:

Police Pension Fund

Firefighters' Pension Fund

POLICE PENSION

As provided for by Illinois Consolidated Statutes, 40 ILCS 5/3 – 101, a pension fund has been established for the sole benefit of sworn police officers. This fund is directed by a duly appointed Board of Trustees. Annually an independent actuary calculates the actuarial soundness of the pension fund and recommends the Village to provide funding to amortize the unfunded accrued liability of the pension fund. The pension fund provides benefits on the basis of age and years of service to qualified pensioners and dependents.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE PENSION FUND 55-00

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 608 VILLAGE CONTRIBUTIONS-PENSION	1,223,142	1,222,055	1,226,200	1,230,140	1,250,000
C 618 PERSONAL PROPERTY REPLACEMENT TAX	10,000	10,000	10,000	10,000	10,000
C 683 PAYROLL CONTRIBUTIONS	322,489	340,071	345,000	345,500	345,000
C 688 APPRECIATION (DEPRECIATION) FAIR MKT VALUE	1,736,413	289,412	0	202,395	0
C 690 INTEREST (Including Gain/Loss on Securities)	577,637	650,840	490,000	581,000	370,000
C 699 MISCELLANEOUS	575	0	0	0	0
TOTAL POLICE PENSION FUND REVENUES	<u>3,870,256</u>	<u>2,512,378</u>	<u>2,071,200</u>	<u>2,369,035</u>	<u>1,975,000</u>

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,525	1,375	3,000	3,000	3,000
730 PENSIONS OFFICERS	1,227,894	1,343,232	1,415,100	1,441,550	1,457,800
731 PENSIONS WIDOWS	265,295	256,194	242,860	237,840	242,860
732 MEDICAL EXPENSES	1,500	1,800	2,000	4,500	3,000
746 INVESTMENT MANAGEMENT EXPENSE	29,357	53,630	44,000	43,000	44,000
747 FILING FEE	3,257	3,884	4,000	4,350	4,500
748 BANK CHARGES	17,481	17,526	17,000	18,200	18,500
749 AUDIT	3,525	3,525	3,520	3,525	3,600
750 PENSION REFUNDS	0	0	0	0	0
776 LEGAL EXPENSES	3,348	1,653	3,000	4,500	3,000
789 LOSS ON SALE OF INVESTMENT	0	0	0	0	0
796 INTEREST EXPENSE	0	0	0	0	0
799 MISCELLANEOUS	3,316	3,856	4,000	3,900	4,100
TOTAL POLICE PENSION FUND EXPENDITURES	<u>1,556,498</u>	<u>1,686,675</u>	<u>1,738,480</u>	<u>1,764,365</u>	<u>1,784,360</u>

	2010-11	2011-12	2012-13	2012-13	2013-14
POLICE PENSION FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	3,870,256	2,512,378	2,071,200	2,369,035	1,975,000
TOTAL EXPENDITURES	<u>1,556,498</u>	<u>1,686,675</u>	<u>1,738,480</u>	<u>1,764,365</u>	<u>1,784,360</u>
NET INCOME / (LOSS)	2,313,758	825,703	332,720	604,670	190,640
BEGINNING BALANCE MAY 1	19,422,120	21,735,878	22,561,581	22,561,581	23,166,251
ENDING BALANCE APRIL 30	<u>21,735,878</u>	<u>22,561,581</u>	<u>22,894,301</u>	<u>23,166,251</u>	<u>23,356,891</u>

FIRE PENSION

As provided for by Illinois Consolidated Statutes, 40 ILCS 5/4 – 101, a pension fund has been established for the sole benefit of sworn firefighters and firefighter/paramedics. This fund is directed by a duly appointed Board of Trustees. Annually an independent actuary calculates the actuarial soundness of the pension fund and recommends the Village to provide funding to amortize the unfunded accrued liability of the pension fund. The pension fund provides benefits to qualified pensioners and dependents on the basis of age and years of service.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 FIREFIGHTERS PENSION FUND 56-00

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 608 VILLAGE CONTRIBUTIONS-PENSION	970,817	980,839	981,000	981,745	1,050,000
C 618 PERSONAL PROPERTY REPLACEMENT TAX	10,000	6,919	10,000	10,000	10,000
C 683 PAYROLL CONTRIBUTIONS	270,438	305,298	307,000	316,000	317,000
C 688 APPRECIATION (DEPRECIATION) FAIR MKT VALUE	(102,960)	0	0	683,190	0
C 690 INTEREST (Including Gain/Loss on Securities)	302,250	390,195	300,000	400,000	400,000
C 699 MISCELLANEOUS	5,681	0	0	0	0
TOTAL FIREFIGHTERS PENSION FUND REVENUES	1,456,226	1,683,251	1,598,000	2,390,935	1,777,000

	2010-11	2011-12	2012-13	2012-13	2013-14
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	795	914	700	900	900
730 PENSIONS OFFICERS	786,638	896,217	916,600	942,700	965,000
731 PENSIONS WIDOWS	177,848	177,848	177,850	177,850	177,850
732 MEDICAL EXPENSES	8,344	2,400	2,000	0	2,000
746 INVESTMENT MANAGEMENT EXPENSE	33,427	35,786	36,000	42,500	45,000
747 FILING FEE	2,784	3,288	3,300	3,645	3,800
748 BANK CHARGES	1,500	1,500	1,500	1,500	1,500
749 AUDIT	13,250	15,875	25,150	22,000	22,000
750 PENSION REFUNDS	0	19,815	0	0	0
776 LEGAL FEES	9,854	3,115	5,000	3,500	4,000
789 LOSS ON SALE OF INVESTMENT	(1,394,526)	27,391	0	341,440	0
796 INTEREST EXPENSE	0	0	0	0	0
799 MISCELLANEOUS	200	8,400	200	0	200
TOTAL FIREFIGHTERS PENSION FUND EXPENDITURES	(359,886)	1,192,549	1,168,300	1,536,035	1,222,250

	2010-11	2011-12	2012-13	2012-13	2013-14
FIREFIGHTERS PENSION FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	1,456,226	1,683,251	1,598,000	2,390,935	1,777,000
TOTAL EXPENDITURES	(359,886)	1,192,549	1,168,300	1,536,035	1,222,250
NET INCOME / (LOSS)	1,816,112	490,702	429,700	854,900	554,750
BEGINNING BALANCE MAY 1	16,384,379	18,200,491	18,691,193	18,691,193	19,546,093
ENDING BALANCE APRIL 30	18,200,491	18,691,193	19,120,893	19,546,093	20,100,843

Miscellaneous Section

APPENDIX I

VILLAGE OF LIBERTYVILLE GLOSSARY OF TERMS

The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader of this document in the understanding of some of these terms.

Abatement: A partial or complete cancellation of a levy imposed by the Village. Abatements usually apply to tax levies special assessments and service charges.

Agency Fund: A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

Appropriation: A legal authorization granted by the Village Board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Assessed Valuation: A value that is established for real or personal property and used as a basis for levying property taxes. (Note: Property values are established by the Township Assessor.)

Assets: Property owned by a government.

Audit: An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation.

Balance Sheet: That portion of the Village's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Basis of Accounting: A term used when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for the financing of capital improvements.

Budget: A plan of Village financial operations which includes an estimate of proposed expenditures and a proposed means of financing them. The term used without any modifier usually indicates a financial plan for a single operating year. The budget is the primary means by which the expenditure and service levels of the Village are controlled.

Budget Message: The opening section of the budget which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Administrator.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank of financial institution for a specified period for a specified rate of interest.

Charges for Service: User charges for services provided by the Village to those specifically benefiting from those services.

Debt: A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes, and land contracts.

Deficit: The excess of expenditures or expenses over revenues or income during a single accounting period.

Department: A major administrative division of the Village which indicates overall management responsibility for an operation.

Depreciation: The allocation of the cost of a fixed asset over the assets useful life. Through this process the entire cost of this asset less any salvage value is ultimately charged off as an expense. This method of cost allocation is used in proprietary funds.

Distinguished Budget Award Program: Award program that recognizes exemplary budget documentation run by Government Finance Officers Association. Budgets are reviewed using a comprehensive checklist and those judged proficient receive the award.

Enterprise Fund: A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

Expenses: Charges incurred, whether paid or unpaid, resulting from the delivery of Village services.

Fiscal Policy: The Village's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year: A 12 month period to which the Village's annual operating budget applies and at the end to which the Village determines its financial position and the results of its operation. The Village has specified May 1 to April 30 as its fiscal year.

Fixed Assets: Assets of a long term character which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Fund: An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

Generally Accepted Accounting Principals (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Obligation Bonds: Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in this fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Income: A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

IRMA (Intergovernmental Risk Management Agency): An organization of 50 municipalities in the six county collar area around Chicago which joined together to pool insurance risk, cost, and coverage. IRMA, through its risk-sharing provisions, provides the Village with coverage for liability, property damage, automobile, and worker's compensation insurance.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Levy: (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the Village.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

Modified Accrual Basis: The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual that is when they become both "measurable" and "available" to financial expenditures of the current period: "Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Net Income: Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfers out.

Property Tax: Property taxes are levied on real property according to the property's valuation and the tax rate.

Proprietary Fund Types: The classification used to account for a Village's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Retained Earnings: An equity account reflecting the accumulated earnings of the Village's Proprietary Funds.

Revenue: Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Tax Increment District: A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year is used to finance the costs of the improvements which generate the increased assessed valuation.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Trust Funds: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

**VILLAGE OF LIBERTYVILLE
ACRONYMS**

APWA: American Public Works Association

CAD: Computer Aided Dispatch

CBD: Central Business District

CIF: Capital Improvement Fund

EAV: Equalized Assessed Valuation

EMA: Emergency Management Agency

FLSA: Fair Labor Standards Act

GFOA: Government Finance Officers Association

GLMV: Green Oaks, Libertyville, Mundelein, Vernon Hills

HVAC: Heating, Ventilation Air Conditioning

IMF: Infrastructure Maintenance Fee

IMRF: Illinois Municipal Retirement Fund

IPBC: Intergovernmental Personnel Benefit Cooperative

IRMA: Intergovernmental Risk Management Agency

MDC: Mobile Data Computer

MFT: Motor Fuel Tax

NIPC: Northeastern Illinois, Planning Commission

NWMC: North West Municipal Conference

NWWS: North West Water Sewer

TERF: Technology Equipment and Replacement Fund

TIF: Tax Increment Financing

WSC: Water Sewer Capital Improvement

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 13-O- 21

AN ORDINANCE ADOPTING THE BUDGET OF
THE VILLAGE OF LIBERTYVILLE, COUNTY OF LAKE, STATE OF ILLINOIS
FOR ALL CORPORATE PURPOSES, IN LIEU OF AN ANNUAL APPROPRIATION
ORDINANCE, FOR THE FISCAL YEAR COMMENCING ON THE
FIRST DAY OF MAY 2013 AND ENDING ON THE THIRTIETH DAY OF APRIL 2014

Adopted by the
President and Board of Trustees
of
the Village of Libertyville
this 23rd day of April, 2013

Published in pamphlet form by
direction and authority of the
Village of Libertyville
Lake County, Illinois
this 24th day of April, 2013

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 13-O- 21

AN ORDINANCE ADOPTING THE BUDGET OF
THE VILLAGE OF LIBERTYVILLE, COUNTY OF LAKE, STATE OF ILLINOIS
FOR ALL CORPORATE PURPOSES, IN LIEU OF AN ANNUAL APPROPRIATION
ORDINANCE, FOR THE FISCAL YEAR COMMENCING ON THE
FIRST DAY OF MAY 2013 AND ENDING ON THE THIRTIETH DAY OF APRIL 2014

WHEREAS, a tentative annual budget for the Village of Libertyville, County of Lake, State of Illinois, for the fiscal year ending April 30, 2013, upon which this budget ordinance is based, was heretofore duly prepared and made conveniently available for at least ten days prior to the adoption of this ordinance, all in accordance with the Budget Officer System adopted by Libertyville Ordinance No. 91-0-67; and

WHEREAS, the Board of Trustees of the Village of Libertyville, pursuant to notice duly published on March 28, 2013 in the *Daily Herald*, a newspaper published and having a general circulation within the Village of Libertyville, held a public hearing on April 9, 2013 at the Village Hall, 118 West Cook Avenue, Libertyville, Illinois for the purpose of hearing and considering testimony regarding the tentative annual budget in accordance with Section 8-2-9.9 of the Illinois Municipal Code, 65 ILCS 5/8-2-9.9 (formerly Ill. Rev. Stat. ch. 24, § 8-2-9.9); and

WHEREAS, all required or necessary revisions, alterations, increases or decreases in said tentative annual budget have since been made;

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LIBERTYVILLE, COUNTY OF LAKE, STATE OF ILLINOIS AS FOLLOWS:

SECTION ONE: The foregoing recitals are incorporated herein and by this reference made a part hereof as findings of the President and Board of Trustees of the

Village of Libertyville as if fully set forth.

SECTION TWO: The Budget for all corporate purposes of the Village of Libertyville, County of Lake, State of Illinois, for the fiscal year commencing on the first day of MAY 2013 and ending on the thirtieth day of APRIL 2014, as presented to the President and Board of Trustees of the Village of Libertyville on April 23, 2013 is incorporated herein by this reference and made a part hereof and is hereby adopted.

SECTION THREE: Pursuant to Section 8-2-9.4 of the Illinois Municipal Code, 65 ILCS 5/8-2-9.4 (formerly Ill. Rev. Stat. ch. 24, § 8-2-9.4), this ordinance shall be and hereby is adopted in lieu of the adoption of an annual appropriation ordinance, and the following amounts set forth the total amount of the appropriations budgeted for in the Budget adopted hereby for the various corporate purposes of the Village of Libertyville, County of Lake, State of Illinois:

For Corporate Fund:		
Administration	\$1,320,820	
Engineering	243,915	
Community Development	1,424,545	
Police	7,646,855	
Emergency Management Agency	8,400	
Swimming Pool Operations	360,395	
Golf Course	18,460	
Senior Programs	55,870	
Public Buildings	80,730	
Legislative Boards	87,130	
CBD Parking	33,090	
Legal	402,100	
Community Organizations	<u>190,250</u>	
Total Corporate Fund		\$11,872,560
For Fire Protection:		
Ambulance	\$4,376,186	
Fire Protection	<u>2,356,409</u>	
Total Fire Protection		\$6,732,595
For Highways & Bridges		
Maintenance	\$1,516,010	
Snow Removal & Ice Control	288,620	
Refuse & Recycling	<u>157,820</u>	
Total Highways & Bridges		\$1,962,450

For Public Parks		\$1,480,995
For Recreation System		\$1,373,770
For Motor Fuel Tax Fund		\$749,700
For Commuter Parking Fund		\$341,860
For Impact Fee Fund		\$0
For Tax Increment Financing Fund		\$1,989,000
For Emergency Telephone System Fund		\$334,765
For Fire Fund		\$13,000
For Foreign Fire Insurance		\$87,800
For Combined Water & Sewer System		\$10,861,325
For Libertyville Sports Complex		\$3,187,280
For Special Service Area		
Timber Creek	\$21,330	
Concord at Interlaken	<u>23,170</u>	
Total Special Service Area		\$44,500
For Hotel/Motel Tax Fund		\$286,370
For Bonded Indebtedness:		
General Obligation Bond Fund	\$323,870	
Sales Tax Bond Fund	<u>73,500</u>	
Total Bonded Indebtedness		\$397,370
For Capital Improvements:		
Capital Improvement Fund	\$1,411,075	
Road Improvement Fund	4,144,215	
Park Improvement Fund	186,390	
Public Buildings Improvement Fund	<u>34,740</u>	
Total Capital Improvements		\$5,776,420
For Internal Service Funds:		
Fleet Services & Replacement	\$1,323,580	
Technology & Equipment	<u>502,600</u>	
Total Internal Service Funds		\$1,826,180
For Police Pension Fund		\$1,784,360
For Firefighter Pension Fund		1,222,250
TOTAL 2013-2014 Municipal Budget		\$52,324,550

SECTION FOUR: The Village Clerk shall be, and hereby is, authorized and directed to file a certified copy of this ordinance, together with a full and complete copy of the Budget hereby adopted and the Chief Fiscal Officer's certified estimate of revenues by source, with the County Clerk of Lake County within 30 days following the adoption of this ordinance. This ordinance shall be in full force and effect upon passage and approval and publication in pamphlet form as required by law.

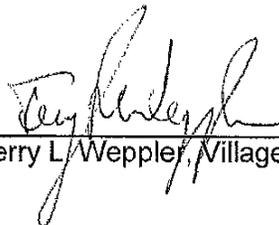
PASSED this 23rd day of April, 2013

AYES: Johnson, Cullum, Moras, Gaines, Justice, Moran

NAYS: None

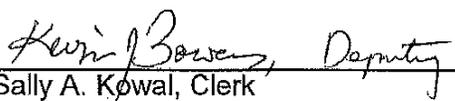
ABSENT: None

APPROVED this 24th day of April, 2013.



Terry L. Weppeler, Village President

ATTEST:



Sally A. Kowal, Clerk