



TM

Libertyville

spirit of independence



Annual Budget Report
2015-2016
Village of Libertyville, IL

Village of *Libertyville*

*H*istory

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

The Village of Libertyville is located in south central Lake County, approximately 37 miles from Chicago and seven miles west of Lake Michigan. The Village is an established residential community and has traditionally served as a major market and service center for central Lake County. The estimated population of 20,431 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
2015-2016 Municipal Budget

President

Terry L. Wepler

Board of Trustees

*Donna Johnson
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*Richard Moras
Scott Adams
Peter Garrity*

Clerk

Sally A. Kowal

Village Attorney

David F. Pardys



Village Administrator

Kevin J. Bowens

Deputy Village Administrator

Kelly A. Amidei

Director of Finance/Treasurer

Patricia A. Wesolowski

Director of Public Works

John M. Heinz

Director of Community Development

John P. Spoden

Chief of Police

Clinton J. Herdegen

Fire Chief

Richard M. Carani

Director of Sports Complex & Recreation

Conrad J. Kowal



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Libertyville
Illinois**

For the Fiscal Year Beginning

May 1, 2014

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

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Libertyville for its annual budget for the fiscal year beginning May 1, 2015. This is the nineteenth 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.

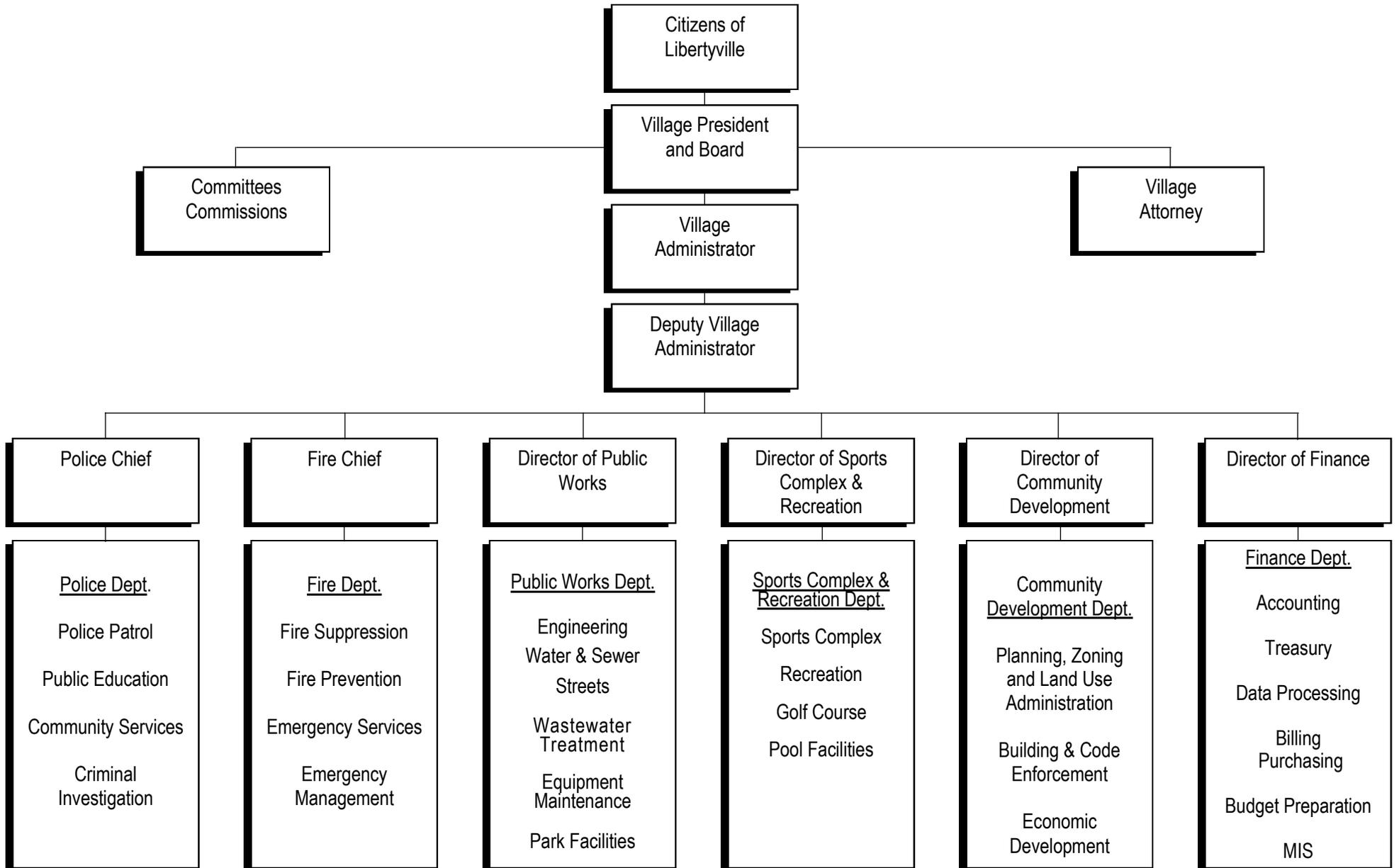
Mission

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

Village website: www.libertyville.com

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 |
| 2013 (est) | 20,431 |

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 | 7,628 |
| Median Household Income | \$107,830 |
| Per Capita Income | \$53,240 |
| Median Age | 43.0 |
| % of Population under 18 | 27.0% |
| % of Population over 65 | 13.9% |

Home Value (a)

| | |
|--------------------------|-----------|
| Median Home Value (2013) | \$407,300 |
| Median Gross Rent | \$1,127 |

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)

| | | |
|--|-----------------|-------|
| <u>Equalized Assessed Valuation 2012</u> | | |
| Residential | \$794,905,365 | 76.3% |
| Industrial | \$89,424,888 | 8.6% |
| Commercial | \$156,518,854 | 15.0% |
| Railroads | \$292,098 | <.1% |
| Farms | \$49,228 | <.1% |
| Total | \$1,041,190,433 | 100% |

COMMUNITY PROFILE

Other

| | |
|--|-----------|
| Land Area –square miles | 8.81 |
| Miles of Streets | 80 |
| Miles of Sidewalks | 130 |
| Miles of Water Mains | 116 |
| Average Daily Pumpage | 2,457,000 |
| 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

| | |
|------------------------|-------|
| 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 & 2014

Notes:

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

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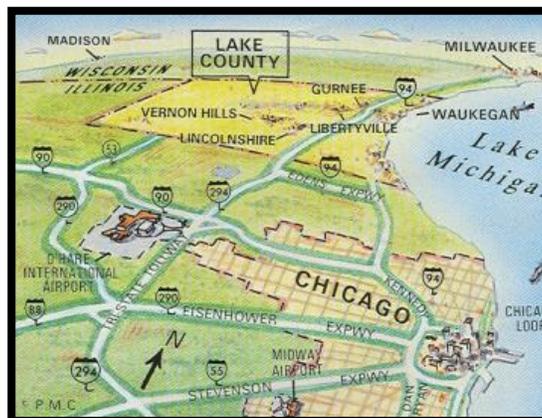
May 1, 2015

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

On behalf of the Village Staff, we are pleased to submit the annual Village Budget for the fiscal year beginning May 1, 2015 and ending April 30, 2016. Preparation of the budget was based upon the 2014 Tax Levy, Village Five Year Financial Plan, and Village Board direction at the Committee of the Whole meeting held on November 11, 2014. The Village Board met to discuss the proposed budget in workshop meetings on Saturday, February 28, 2015 and Tuesday, March 3, 2015. A public hearing regarding the proposed budget was held on April 14, 2015, and the Board approved the budget at its meeting on April 28, 2015.

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 decreased for many years since then due to increased regional competition and the economic recession that began in 2008. The past several years have shown sales tax rebounding for the automobile category with the 2014-15 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 increases in sales tax revenues; however during the past fiscal year sales taxes increased 16% over the 2013-14 year. . 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. Currently there is discussion by the Governor and State legislators to freeze property taxes and reduce the amount of State shared Income Tax revenue by 50%. Due to this potential revenue reduction, the Village Board has voted to keep the Electric Utility Tax at current levels and once the impact from the State is known, will again discuss whether the Electric Utility Tax can be reduced. 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.

Overview

The 2015-2016 Village budget represents an ongoing commitment by the Mayor, Village Board and Staff to provide 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 recession, there are still challenges that remain.

Many of the challenges affect the Village's General Operating Fund where most Village services are funded. The total budget for 2015-16 includes revenues of \$63.7 million and expenses of \$63.9 million. Although the total Village budget includes total revenues exceeding expenditures due to several individual funds that have capital expenses exceeding the current year revenues. In each case, these expenses are being funded with prior year fund balances that have been saved for future expenses. All of the Village's operating funds are balanced with revenues exceeding expenditures. Projected revenue includes \$5 million in road bonds and \$4.2 million in water and sewer bonds that are anticipated to be issued in the 2015-16 fiscal year.

Although the current 2014-15 budget included a General Fund surplus of \$134,405, current projections indicate the fiscal year surplus will actually be approximately \$1.7 million. The majority of this additional surplus is due to increased revenue from sales tax (\$1.1 million), licenses & permits (\$250,000), fines & forfeitures (\$142,000), along with lower than budgeted expenditures. The projected fund balance as of April 30, 2015 of \$12,138,159 is \$4.2 million above the required fund balance (\$7,871,205) as specified in the General Fund Balance Policy. While this is a positive trend, staff has also concern about several issues on the horizon which include: 1) The continued subsidy to the Sports Complex which has amounted to approximately \$900,000 annually; 2) continued proposed State legislation that would reduce various funding sources that the Village receives from state income tax and other state shared revenue, along with the governors proposed two year property tax freeze; 3) potential requirements to increase the funding levels to the Village Police and Fire pension, 4) costs to maintain and upgrade Village infrastructure; and 5) ongoing expenditures needed to complete the Emerald Ash Borer (EAB) Management Program.

Staff is recommending that \$2.0 million of the fund balance be transferred to the Capital Projects Fund to be used for future infrastructure improvements, \$500,000 be transferred to the Pension Funds, \$200,000 be transferred to the Public Building Fund for maintaining Village Buildings and \$1.5 million be kept in the General Fund and held until additional Sports Complex Bonds are able to be redeemed. At this time, none of these transfers are included in the budget and are on hold until there is more information regarding the possible reductions imposed by the State of Illinois. Even with the above mentioned challenges, Libertyville continues to remain a viable community and a favorable place to live and for business to locate

For the 2015-16 budget, the General Fund balance is projected to increase an additional \$235,740 to \$12.4 million on April 30, 2016.

Fund Balance Requirements 2015-16

| | | |
|-------------------------------------|--------------------|-------------|
| 17% of General Fund Expenditures | \$26,623,305 x 17% | \$4,525,962 |
| 60% of the Average 3 year Sales Tax | | |
| 2012-13 | \$6,088,260 | |
| 2013-14 | \$6,455,397 | |
| 2014-15 | \$7,475,000 | |
| Average | \$6,672,886 x 60% | \$4,003,732 |
| Required Fund Balance | | \$8,529,694 |

Village Board Goals

Ongoing Redevelopment of Remaining Vacant Properties

A great deal of progress has been made with this Village Board goal over the last several years, and Staff will continue to make this a priority and work with the owners of the Young property (southwest corner of Illinois Route 137 and Milwaukee Avenue) on possible redevelopment, along with redevelopment of the Trimm property. In addition, Staff will be working with BECO on their recent acquisition and development of the vacant Motorola campus on Route 45.

Continue Peterson Road/Illinois Route 137 Streetscape Improvements

Following completion of the third phase of streetscape improvements in the current fiscal year, Staff will continue to work with the Village Board and property owners to budget and implement continued streetscape improvements along the Peterson Road/Illinois Route 137 business corridor.

Continue Downtown Parking Lot Improvements (west side of Milwaukee Avenue)

Staff anticipates working with Walker Parking Consultants to finalize a concept plan for a parking structure on the Civic Center parking lot, with a final design ready for submission to the Plan Commission and Village Board for approval in the early summer of 2015. Following Village Board approval, Staff anticipates a bidding process and construction to begin in the fall of 2015.

Complete Sale and Oversee Development of the Bolander Property

The sale of the Village owned Bolander property has been under contract for the past year with Swanson Development Group, and on several occasions the Village Board has extended the real estate contract in order to accommodate additional environmental testing on the site. The environmental testing process has been completed and a final development agreement for the sale of the property is underway. Staff will work with the developer, Plan Commission, and Village Board to process the preliminary and final development applications and agreements for the property.

Continue Implementation of Road and Water/Sewer Capital Improvements

The Village has completed the second year of the road and water and sewer capital improvement projects, authorized by a community referendum and issuance of bonds. Staff will continue to work with the Streets Committee and Water and Sewer Committee to review and prioritize work for the third year of the capital improvement program. The third bond issue in the amount of \$5 million dollars was approved by the Village Board in October, 2014 and will be utilized to fund next year's improvements.

Continue Development of Village Strategic Plan

In the fall of 2013 the Village Board established a goal of analyzing how best to develop a strategic plan, and whether or not a consultant would be needed to assist with the process. Staff has conducted research and spoken with other organization representatives as well as consultants, reviewed a number of strategic plans, and attended a conference workshop on strategic plans and citizen surveys. Based upon this research, Staff is recommending that the Village Board and Staff proceed with the development of a strategic plan, and consider utilizing a service to conduct a citizen survey and a consultant to assist in the process. Development of a strategic plan will provide an opportunity for long term thinking, a better understanding of community likes and dislikes, and ensure that the Village Board and Staff are focused on agreed upon

priorities and objectives. Staff would recommend the following three step process in moving forward:

1. Conduct a citizen survey – staff is recommending that the Village contract with the National Citizen Survey organization to conduct an electronic survey of all residents (an electronic format can be used with hard copies can be made available at the Village Hall, Library, etc. and mailed to residence without computer access). The National Citizen Survey measures public opinion in 8 key areas of community livability, can be customized, and most importantly can be benchmarked to compare local results to those of other similar communities. Utilizing an electronic, web-based survey helps reduce the cost and the results can be utilized as the basis for moving forward with the strategic plan.
2. Obtain proposals from consultants to assist the Village in developing the strategic plan. Staff recommends that this include a SWOT (strengths, weaknesses, opportunities and threats), and then using the results of the SWOT analysis, citizen survey, and current Village mission statement, goals and objectives into a draft strategic plan, which then can be shared with the community through the website, newsletter, and/or Town Hall type meeting.
3. Hold a Community or Town Hall style meeting to review the results with the community and obtain comments before finalizing the strategic plan.

Develop Multi-Year Capital Improvement Program

While the Village Board and Staff have spent considerable time over the last several years in developing capital improvement plans for major road and water and sewer projects, discussions have also identified the need for other infrastructure and facility capital improvements. In addition to the Parks and Recreation capital improvement plan identified and completed as a Village Board goal in 2014-15, Staff would propose a comprehensive multi-year Capital Improvement Program that would also cover building improvements, parking improvements, sidewalks, bike paths, streetscape improvements, technology, and fleet operations.

Relocation of Bolander Office and Recreation Activities to the Libertyville Sports Complex

In conjunction with the sale and redevelopment of the Bolander property, the Staff and Parks and Recreation Committee have discussed the need to relocate recreation offices, Staff, storage, and certain recreation programming activities from the Bolander building to the Libertyville Sports Complex. Village Staff has worked with the Parks and Recreation Committee and Village Board to hire an architect and begin developing drawings and a budget for the relocation project. Depending upon the actual date of sale for the Bolander property, Staff anticipates the transition to take place in the fall of 2015.

Develop Dedicated Funding Source(s) for Ongoing Maintenance of Downtown Streetscape and Parking Facilities

The Village of Libertyville has enjoyed a thriving downtown area and one of the major contributors to the success of the downtown has been the physical streetscape improvements and parking facilities installed and operated by the Village. Those streetscape improvements have included decorative planting areas, light poles, banners, landscaping, decorative sidewalks with brick accents, benches, wrought iron railings and a very attractive parking garage and surface parking lot on the west side of Milwaukee Avenue. The majority of those streetscape improvements were all funded using Tax Increment Financing (TIF) funds; however with the extension of the TIF District those

funds can only be used for additional parking lot improvements. Expenses for maintaining the streetscape improvements, and in particular maintenance cost associated with the parking structure, have continued to increase and the Village currently utilizes the Capital Improvements Fund and the Central Business District Parking Fund (General Fund) for repairs and maintenance. Staff is recommending that conjunction with the development of a multi-year Capital Improvement Program, downtown streetscape and parking costs be further identified and specific funding sources be identified and earmarked for sustainable maintenance and repairs to these assets.

Implementation of RTA Grant for Downtown Comprehensive Plan

The Village recently received a grant from the Regional Transportation Agency for a Transit Oriented Development Plan for the downtown Metra station site. The Village's Downtown Subarea Plan will be updated to address density, land use, access and site layout of the area. It will also tie in transportation connections to existing and future businesses per the direction of the Village Board.

Home Rule Referendum

The Village Board has requested that the Staff research the steps involved and the positive and negative aspects of a home rule referendum, and contact other communities to determine their experiences.

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 2015-2016 Village Budget continues to use the program-based budget format, in order to make the budget easier to understand and to improve the usefulness of the document as a "management tool." The proposed budget document also continues to include departmental goals, along with performance and activity data for Village Departments.

At the November 2014 Committee of the Whole meeting, Staff reviewed the updated Five Year Financial Plan which projected a \$602,541 surplus for the upcoming 2015-16 budget. This surplus was net of a \$900,000 subsidy to the Sports Complex to fund the debt payment not covered by Sports Complex revenues. The Five Year Plan also developed targets that were to be used in the preparation of the 2015-16 budget. Staff reviewed both revenues and expenses and the 2015-16 budget now includes a projected General Fund surplus of \$235,740 (net of a \$900,000 subsidy to the Sports Complex).

The Five Year Plan also projected deficits may occur beginning in 2017-18; 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 and this 2014-15 fiscal year saw one of the largest increases in recent history. At one time sales tax revenue amounted to \$7.9 million and accounted for 37% of all General Fund revenues. Projections for the 2014-15 fiscal year indicate sales tax will end the year at \$7,475,000 or \$1.1 million above the \$6.4 million that was included in the budget. The majority of this increase is due to automobile sales; however, the Village has entered into several business development agreements with car dealerships that

have improved their businesses and approximately \$360,000 in sales taxes will be rebated back to various car dealers.

For the 2015-16 fiscal year, Staff has projected sales tax to remain the same as the 2014-15 actual due to new legislation that changes the way sales tax is calculated on leased vehicles along with the challenge for dealerships to sustain the growth of the past year.

Estimates provided by the Illinois Municipal League indicate that State Income Tax will provide \$97.50 per capita or \$1,980,700. The State is currently 2-3 months in arrears in distributing these funds to the Village and legislation continues to be introduced that would reduce or freeze the amount shared with local governments. The new Governor of Illinois has also proposed a two year property tax freeze which would reduce the amount of property tax allocated to the Village's General Fund.

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 preparing the 2015-16 budget requests that included maximum increases of 2% for operating expenditures.

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 continued increased investment in the Village transportation and water and sewer infrastructure, including:
 - The Road Improvement Fund includes \$4.1 million dollars that will be used for road rehabilitation and engineering costs funded from the last of four bond issues approved through a referendum in March of 2012;
 - Water and Sewer Fund includes approximately \$4,800,000 in improvements to the water and sewer system infrastructure funded with an Alternate Revenue Bond;
 - Funding in the Tax Increment Financing (TIF Fund) to design and begin construction of a parking garage on the current Civic Center parking lot.
 - The Capital Improvement Fund includes the allocation of \$1 million which will be utilized for the annual road reconstruction program;
3. Continues investment in technology and physical infrastructure, in order to increase efficiencies and maintain public facilities.
 - The Technology and Equipment Replacement Fund (TERF) includes funding for the ongoing implementation of the Village Technology Plan;
 - Increased funding for maintenance and improvements to the Village Hall, Adler House, Civic Center, Schertz Building and maintenance improvements to the downtown Streetscape.
4. Implementation of various efficiencies across Village government in order to reduce expenditures (i.e. utilization of technology, privatization of certain services, consolidated fire and police dispatch, etc.).
5. Reflects stabilization, and in some cases an increase, in balances for various Village funds.

6. Continues to reflect a savings of \$80,000 in expenditures due to the privatization of the Libertyville Golf Course, and includes revenues associated with the lease of the former Family Entertainment Center portion of the Libertyville Sports Complex to Aloha Falls Miniature Golf;
7. Reflects a commitment to continue to fund 100% of the actuarial required pension fund contributions;
8. Includes \$295,800 for ongoing implementation of the Village Emerald Ash Borer Management Plan (second year of increased funding);
9. Includes \$150,000 to renovate the Sports Complex offices necessary due to the sale of the Bolander property and \$250,000 in funding to potentially relocate the hockey rink to Adler Park.
10. Includes \$100,000 in Fire Service revenue for the new contract with Knollwood for Ambulance/Paramedic Services along with an additional \$45,000 in ambulance fees associated with this contract. Due to this additional revenue, a new Deputy Fire Chief position was included in the budget.

Revenue Summary

The Administrative Staff estimates revenues for all funds in the 2015-16 fiscal year will be \$63.7 million which represents an increase of \$8,961,160 (16%) compared to 2014-15 budgeted revenues of \$54.7 million. The largest variances in revenue are due to the increased sales tax in the General Fund, a \$4.2 million bond for the Water and Sewer Fund and the \$1.8 million in proceeds from the sale of the Bolander Building in the Park Improvement Fund. The proposed budget projects total sales tax revenues of \$7.5 million, which reflects a 17% increase over 2014-15 budgeted revenues and an increase in property tax revenues of \$134,000 to \$6.4 million.

Expenditure Summary

Expenditures for the 2015-2016 fiscal year are estimated to be \$63.9 million, which represents an increase of \$4.6 million (7.8%) compared to 2014-2015 budgeted expenditures of \$59.3 million. The largest increase is attributable to the Tax Increment Financing Fund which has \$3.5 million allocated for the design and partial construction of a new parking garage. Excluding this project, the budget increase is 1.8% above the 2014-15 budget. There are several funds with expenditures exceeding revenues for the 2015-16 year. These current year budget deficits are generally for capital type expenditures are being funded with prior years fund balances that have been built up to cover planned future year projects. Otherwise, the General Fund and other operating funds are balanced with current year revenues exceeding current year expenditures.

The following table shows the 2015-16 expenditures broken out by type along with the percent change from 2014-15 estimated year end amounts:

2015-2016 Expenditures by Type

| | 2014-2015 Budget | 2015-2016 Budget | % Change |
|-----------------------|---------------------|---------------------|-------------|
| Salaries | 15,224,700 | 15,920,405 | 4.6% |
| Benefits | 6,654,210 | 7,026,185 | 5.6% |
| Contractual | 8,828,440 | 9,686,900 | 9.7% |
| Utilities | 1,468,715 | 1,521,785 | 3.6% |
| Commodities | 5,914,470 | 6,054,900 | 2.4% |
| Capital | 14,068,430 | 15,846,090 | 12.6% |
| Repairs & Maintenance | 2,525,180 | 2,673,005 | 5.9% |
| Transfers | 1,137,645 | 1,503,820 | 32.2% |
| Debt | 3,513,535 | 3,712,170 | 5.7% |
| Total | 59,335,325 | 63,945,260 | 7.8% |

Salaries are projected to increase 4.6% due to the contractually required increases for the union employees and a proposed 2.25% increase for non-union employees along with merit increases for eligible employees. Salaries also includes a newly created Deputy Chief position in the Fire Department. Benefit expenses have increased \$371,975 due to the budgeted 7% increase for employee insurance and a 6% increase in the required pension contributions for the Police & Fire Pension Plans. Utility costs are projected to increase 3.6% due to a projected increase in electricity costs. Capital costs have increased \$1,777,660 due to the construction of a new parking garage on the Civic Center property. Transfers are increasing \$366,175 due to a \$150,000 transfer from the Park Improvement Fund to the Sports Complex Fund (for remodeling of office space necessitated by the sale of the Bolander Building and the relocation of the recreation employees to the Sports Complex) along with increased transfers for vehicle maintenance and replacement. Debt expenses are increasing to account for the payments for the road bonds issued in 2014.

Once again, the Village's operating funds will operate with a balanced budget, and a summary of 2014-15 revenues, expenditures and fund balances compared to budgeted and estimated 2015-16 revenues, expenditures and fund balances is identified below. The total year end balance for all funds is expected to be \$85,737,603 on April 30, 2016. A majority of fund balance (58%) is reserved for Police & Fire Pension purposes (\$50 million)

| | <u>Budget</u> <u>2014-15</u> | <u>Estimated</u> <u>2014-15</u> | <u>Proposed</u> <u>2015-16</u> |
|--------------------|---------------------------------|------------------------------------|-----------------------------------|
| Total Revenue: | \$54,691,820 | \$57,483,073 | \$63,652,980 |
| Total Expenditure: | \$59,335,325 | \$56,024,637 | \$63,945,260 |
| Year End Balance | \$79,621,415 | \$85,723,356 | \$85,431,076 |

General Fund Summary

Staff is pleased to present a General Fund budget that is balanced and includes a \$235,740 surplus. General Fund revenues of \$26,859,045 are \$1,795,520 (7%) above the 2014-15 budgeted revenues. The major changes from the 2014-15 budget to the proposed 2015-16 budget include:

- An increase of \$134,000 (2.14%) in property tax revenue due to the assessment of new property within the Village along with a general increase allowable under the property tax cap.
- An increase of \$145,600 (19.4%) in building permits revenue due to the increased activity in all areas of construction along with proposed construction of the Bolander Townhomes, Manchester Apartments and a building at Condell Hospital.
- An increase of \$1,105,000 (17.3%) in sales taxes to reflect increases in sales tax experienced during the 2014-15 fiscal year due to auto sales.
- An increase of \$145,000 (22.3%) ambulance fees due to the addition of Knollwood along with increases in collections.
- An increase of \$100,000 in fire service revenue due to the proposed contract with Knollwood for ambulance service.

Expenditures of \$26,623,305 in the 2015-16 General Fund reflect an increase of \$1,694,185 (6.8%) compared to the budgeted 2014-15 General Fund expenditures of \$24,929,120. Major changes in expenditures from the 2014-15 budget to the 2015-16 budget include:

- An additional \$396,010 has been budgeted for Economic Development Incentives for the amount of sales tax that will be rebated to several auto dealerships based on their business development agreements.
- An increase of \$181,000 in Police & Fire Pension funding.

2015-2016 General Fund Expenditures by Type

| | 2014-2015 Budget | 2015-2016 Budget | % Change |
|-----------------------|---------------------|---------------------|-------------|
| Salaries | 12,136,510 | 12,720,260 | 4.8% |
| Benefits | 5,689,780 | 6,012,775 | 5.7% |
| Contractual | 2,214,365 | 2,672,375 | 20.7% |
| Utilities | 265,750 | 268,530 | 1.0% |
| Commodities | 2,169,205 | 2,330,050 | 7.4% |
| Capital | 51,895 | 108,200 | 108.5% |
| Repairs & Maintenance | 1,442,560 | 1,540,885 | 6.8% |
| Transfers | 959,055 | 970,230 | 1.2% |
| Debt | - | - | 0.0% |
| Total | 24,929,120 | 26,623,305 | 6.8% |

The proposed General Fund salary budget includes a \$583,750 (4.8%) increase due to the contractually required increase for union members along with a proposed 2.25% 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. The General Fund also includes a new Deputy Chief position in the Fire Department. This position is being funded with

the new revenue received from the Knollwood Fire Department for providing paramedic services to that Department.

Employee benefit costs are increasing \$322,995 (6%) due to health insurance increases and a 6% increase for Police & Fire pension costs. Benefits include federally required Social Security and Medicare costs along with pension and employee insurance. Included in this budget is an increase for employee insurance from the Intergovernmental Personnel Benefit Cooperative (IPBC) of 7% for the PPO program. The dental and HMO programs will not increase this fiscal year.. Included in the transfer category is \$900,000 for the transfer to the Sports Complex Fund to cover the debt payments not supported by the Complex's operations.

The contractual category includes \$295,800 for the Village Emerald Ash Borer Management Program, along with \$35,700 for tree trimming.

Staff projects that the 2015-16 year end balance in the General Fund will be approximately 12.3 million, or 46% 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. Due to the fund balance, the Village Board has expressed interest in reducing the amount of Electric Utility Tax and will discuss this once the impact of proposed State legislation to reduce Village revenue is known.

Several items were requested by various departments that would have exceeded target budgets and were not included in the original proposed budget; however the during the budget meetings, the Village Board decided to incorporate these in the budget. These items include:

- MainStreet Libertyville's request to increase Village funding from \$5,000 to \$10,000 annually.
- Public Works request for \$50,000 to add additional storage capacity for salt.
- The Economic Development Commission's request of \$70,000 to be used for a car dealer incentive program.
- The Historic Preservation Commission's request of \$25,000 for a survey of historic properties.
- Additional funds of \$8,500 for mowing of the Libertyville Golf Course property, if needed.

Capital Purchases/Capital Improvements Summary

The 2015-2016 Village Budget reflects total capital expenditures of \$15,846,090. Of this amount, \$4,764,400 is being funded through the Water and Sewer Fund, \$649,440 by the Internal Service Funds; \$669,500 by Special Revenue Funds and \$9,481,550 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. To date, the surface parking lot on the west side of Milwaukee Avenue has been rehabilitated along with the leased American Legion parking lot. The Village is trying to negotiate lease agreements with property owners to rehabilitate the parking lot on the east side of Milwaukee but have not received agreements from all

property owners. Funds in the amount of \$3,500,000 have been allocated in the 2015-16 budget to design and begin construction of a new parking garage that will be located on the existing Civic Center parking lot. 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 2015-16 budget, it is anticipated that \$2.31 million will be rebated to the various taxing entities. Fund balance in the TIF fund is expected to decrease from \$2,981,581 to \$358,281. This fund balance will continue to be used to complete remaining parking improvements in the downtown.

The *Capital Improvement Fund* includes expenditures for: \$1,040,000 for the annual road reconstruction program; \$65,000 for the annual sidewalk replacement program; \$30,000 for ongoing street light painting for the downtown streetscape; \$50,000 for painting of the Rockland Bridge; \$35,000 for a pavement study; and \$146,000 for storm sewer improvements. Funding for the Capital Improvement Fund is limited to vehicle sticker sales, 1% Telecommunications Tax and transfers of surplus funds from the General Fund. If all of the projects budgeted are completed during the 2015-16 fiscal year, the Capital Improvement Fund balance is estimated to decrease from \$1,722,109 to \$405,384 on April 30, 2016, unless the Village Board transfers surplus funds from the General Fund to the Capital Improvement Fund.

The *Road Improvement Fund* was established to account for the road rehabilitation funded through \$20 million in bonds that will be issued from 2012 through 2015. These bonds were approved through a referendum held in March 2012. The 2015-16 budget includes \$4.1 million for road rehabilitation. Also included is the last \$5 million bond that is expected to be issued in late fall or early spring 2016. The fund balance as of April 30, 2016 is expected to be \$9,262,862.

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. The remaining proceeds from the sale of the Bolander Building (\$1,678,430) will be deposited in this fund once the closing transaction is completed. A portion of the proceeds (\$281,590) will be transferred to the Sales Tax Bond Fund to pay off the remaining debt on the \$1 million bond issued to originally purchase the Bolander property, a portion will be used for park capital projects during 2015-16 and the balance will remain in this fund for future projects identified by the Mayor and Village Board. Approximately \$360,750 in park improvements are anticipated to be completed during the 2015-16 fiscal year. Included in this total is \$33,000 for Butler Lake weed control and shoreline plant management; \$45,000 for repairs to the Riverside Preschool building; 12,750 to construct dumpster enclosures for several parks; \$10,000 to develop plans to repair the gutters at the Riverside Pool; \$150,000 for a transfer to the Sports Complex to be used to remodel offices; \$112,500 for closing costs for the sale of the Bolander building; and \$250,000 for possible relocation of the hockey rink from Bolander Park. Funding for these improvements is provided from impact fees imposed on new home construction, which can only be utilized for park improvements. The fund balance in the Park Improvement Fund is estimated to increase from \$576,157 to \$1,671,337 as of April 30, 2016.

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 \$85,000 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. The budget includes \$29,100 for replacing flooring and counters, elevator repairs and fire sprinkler repairs at the Village Hall. An additional \$67,200 is budgeted to replace tile, repairs to exterior handrails and the heating system in the Schertz Building. The fund balance in the Public Building Improvement Fund is estimated to decrease from \$213,242 to \$211,592 as of April 30, 2016.

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 2015-16 year are based on historical cost breakdowns and are adjusted for other expenses that are not able to be charged to a specific department. Maintenance fees are increased if necessary to cover all costs associated with budgeted vehicle maintenance activities.

Funding for vehicle replacement is based on a predetermined amortization schedule. This year's budget includes \$86,250 to purchase three Police interceptor SUV squads; \$243,000 for three Public Works trucks; \$105,000 for two Parks trucks, \$25,000 to replace the golf ball catcher and tractor for the Sports Complex, \$35,000 for a four-ton asphalt hotbox, \$10,000 for a trailer and \$14,000 to repair and paint various truck bodies in order to extend the life of certain vehicles, and \$25,000 to replace the golf ball catcher for the Golf Learning Center. The budget includes payments on existing leases for three large Public Works trucks and one ambulance. The expected balance in the Fleet Services Fund is expected to increase from \$1.7 million to \$2.2 million on April 30, 2016.

Water and Sewer Fund Summary

The 2015-16 Budget continues the Capital Improvement Plan in the Water and Sewer Fund, and the third of several bonds is proposed to be issued in October 2015. The budget is based on the water and sewer rates increasing 3% on May 1, 2015 plus an additional \$0.08 increase for the change in wholesale water rates.

The Village Budget includes an expenditure of \$2,180,175 for the purchase of Lake Michigan water from the Central Lake County Joint Action Water Agency (CLCJAWA). This amount includes the CLCJAWA increase in wholesale water rates from \$2.60 to \$2.68 per 1000 gallons, which will be reflected in Village water rates. For 2015-16, the Water/Sewer Enterprise Fund includes an aggressive capital spending program of \$4.9 million, which is being funded with a \$4.2 million bond that will be issued in fall 2015. Projects planned include \$918,000 for improvements at the Waste Water Treatment Plant; \$430,000 for the remaining balance of the Rt. 21/137 and Lake Street water and sewer main relocation; \$3.2 million for underground improvements; and \$110,000 for sanitary sewer improvements and repairs. The working capital balance in the Water and Sewer Fund is estimated to be \$3.4 million as of April 30, 2016.

Libertyville Sports Complex

The budget for the Libertyville Sports Complex (LSC) for 2015-2016 includes operating revenues of \$2,722,100 and operating expenditures of \$2,291,735 that will generate an

operating profit of \$430,365. Once the debt service payments of \$1,465,595 are included, a loss of \$1,035,230 results. Due to this loss, the budget includes a transfer of \$885,230 from the General Fund that is intended to subsidize the annual principal and interest payments of the LSC and a transfer of \$150,000 from the Park Improvement Fund to cover the remodeling costs due to the sale of the Bolander building. There is an additional \$14,000 budgeted for capital in the Golf Learning Center that will be used to continue replacement of the netting.

Due to the ongoing deficits at the LSC, Staff continues to look for ways to increase revenues and reduce expenses. During the 2012-13 fiscal year, the Village leased the Family Entertainment Center property which is generating lease revenue with little operating expenses. The Village continues to explore 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.

The cash fund balance in the Sports Complex Fund will remain at zero since the transfer from the General Fund is intended to only cover annual deficits, not to generate a profit. Fund balances on an accrual basis will continue to be negative due to non-cash items such as depreciation and amortization.

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 the 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 2015-16 plan year, the PPO plan includes a 7% increase and the HMO and Dental plans have no increase. Although the Village is limited in the changes that can be made due to language in existing union contracts, the Village continually 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. Village Staff will be reviewing various options in order to assure the plan costs will not be subject to the Federal 40% tax for high value (Cadillac) plans in the future.

General Liability, Auto, Property and Workers Compensation Insurance – The Village is a member of the Intergovernmental Risk Management Agency (IRMA) which allows the Village to pool purchasing resources for many levels of insurance coverage specific unique to municipal governments. (i.e. Public Official liability, zoning liability). Premiums are based on each municipality's revenue along with an experience modifier based on the past several years experience. The Village's experience modifier and insurance rate increased substantially from 2008 through 2010 with premiums exceeding \$1 million in 2010. Since then, premiums have been decreasing, and for the 2014-15 budget year, IRMA premiums are projected to decrease from \$621,200 to \$582,570 due to a general rate decrease along with a reduction in the Village's experience modifier. The Village is also receiving a credit for having a \$10,000 deductible, which reduced the IRMA

premium by \$152,360. Rates for the 2015-16 budget will not be known until January 2016; however the 2015-16 budget includes an estimated 7.5% rate increase. Staff believes that being a member of IRMA has been beneficial in helping minimize cost increases through the use of intergovernmental pooling options. IRMA periodically compares the cost of their coverage to the private insurance market in order to confirm that pooling is the best option.

Acknowledgments

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

Staff would specifically like to thank Assistant Village Administrator Kelly Amidei and Assistant Finance Director Ariel Tax for their assistance in analyzing and developing the budget document. Each Department Head is recognized for their efforts and creativity in enabling the Village to propose a budget with a General Fund surplus of \$235,740.

Kevin J. Bowens
Village Administrator

Patricia A. Wesolowski
Finance Director

Village of Libertyville
Proposed Fiscal Year 2015-2016 Budget Cycle

| | |
|--------------------------|--|
| October 21, 2014 | Village Board meets to review status of goals and priorities from fiscal year 2013-14 and develop goals and priorities for 2015-16 |
| November 11, 2014 | Committee of the Whole discusses update of the Five-Year Financial Plan, 2014 Tax Levy and 2015-16 Village Budget |
| November 25, 2014 | Village Board conducts hearing to discuss 2014 Tax Levy |
| December 5, 2014 | Distribute budget instructions and worksheets to Department Heads |
| December 9, 2014 | Adopt 2014 Tax Levy |
| January 5, 2015 | Budget requests due to Village Administrator and Finance Director |
| February 19, 2015 | Distribute proposed Budget to Village Board |
| February 28, 2015 (Sat.) | Budget meeting with Board to review department requests - 8:00 a.m. |
| March 3, 2015 | Budget meeting with Board - Continued 7:00 p.m. |
| April 14, 2015 | Conduct Public Hearing on 2015-2016 Village Budget |
| April 15, 2015 | 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 28, 2015 | Adopt 2015-2016 Village Budget |
| April 29, 2015 | 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 Administrator, Deputy Village Administrator, Finance Director and Assistant Finance Director. Meetings are then held with each department to review the request and changes are made to the preliminary budget based on revenue estimates and available resources. A Draft Budget is then prepared that incorporates any changes and is sent to the Mayor and Village Board, Department Heads and other staff members. A copy is also made available for public inspection.

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

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

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

Overview of the Village's Fund Structure

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

GOVERNMENTAL FUND TYPE

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

General Fund

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PROPRIETARY FUNDS

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

Enterprise Funds

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

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

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

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

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

FIDUCIARY FUNDS

Pension Trust Fund

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

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

Basis of Accounting and Basis of Budgeting

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

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

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

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

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

| Relationship Between Funds | | | | | | |
|-----------------------------------|--------------|---------------------------|------------------------|-------------------------|---------------------------|----------------------------|
| Department | General Fund | Special Revenue Funds (1) | Water & Sewer Fund (2) | Sports Complex Fund (3) | Capital Project Funds (4) | Internal Service Funds (5) |
| Boards and Commissions | X | | | | | |
| Administration | X | X | | | X | X |
| Community Development | X | | | | X | X |
| Public Works | X | X | X | | X | X |
| Police | X | X | | | | X |
| Fire | X | X | | | | X |
| Recreation | X | | | X | | X |
| Water/Sewer | | | X | | | X |
| Sports Complex | | | | X | | X |

1. Special Revenue Funds include Concord Special Service Area, Emergency Telephone System, Fire Fund, Foreign Fire Insurance Tax, Timber Creek Special Service Area, Motor Fuel Tax, Hotel-Motel Tax and Commuter Parking.

2. Water & Sewer Fund includes Water, Sewer, Wastewater Treatment Plant, Water & Sewer Debt Service and Water and Sewer Capital Projects.

3. Sports Complex Fund includes Indoor Sports Facility, Golf Learning Center, Family Entertainment Center and Sports Complex-Debt Service.

4. Capital Project Funds include Tax Increment Financing, Impact Fee, Capital Improvement, Road Improvement, Park Improvement and Public Buildings Improvement.

5. Internal Service Funds include Fleet Services and Replacement and Technology and Equipment Replacement.

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
2015-2016 BUDGET HIGHLIGHTS**

OVERALL BUDGET

- Estimated revenues for all funds (\$63.7 million) an increase of \$8,961,160 or 16.4% compared to 2014-2015.
- Incorporates revenue from 2014 Tax Levy of \$7.3 million and estimated Sales Tax revenues of \$7.5 million.
- Expenditures for all funds estimated to be \$63.9 million, an increase of \$4,609,935 (7.8%) compared to 2014-2015 budget.
- Overall budget has expenditures (\$63.9 million) exceeding revenues (\$63.7 million). The budget will be balanced with a planned spend down of prior unreserved fund balance to cover the difference. The majority of this is due to the initial phase of construction of a new parking garage to be paid from the TIF Fund. Prior year fund balances have been saved for this construction.
- Overall operating expenses increased 5.5% compared to the 2014-15 budget.

PERSONNEL/SALARY EXPENDITURES

Total Salary Expenditures have increased 4.6% from the 2014-15 budget, and include:

- A 2.25% market adjustment is included in salary ranges for all full-time non-union employees and 1.5% to 2.25% (2% on May 1 and .5% on November 1) for Public Works and Police Officer union employees. The Police Sergeant and Fire union contracts are expired and are in negotiations. Funding is also included for the contractually required police, fire and public works union step increases along with merit increases for non-union employees that are eligible to receive up to a 2.5% merit increase.
- Employee benefit expenditures increased 5.6% from the 2014-2015 budget due to the 6% increase in required police & fire pension contributions and a 7% increase in PPO Insurance premiums.
- One full-time Deputy Chief position has been added in the Fire Department.
- Full-time staffing levels of 162 for 2015-2016 compared to 180 in 2009-10.

CAPITAL EXPENDITURES

- Capital Expenditures of over \$15 million.
 - o \$6.6 million for road reconstruction and rehabilitation.
 - o \$4.8 million in water, sewer and wastewater improvements.
 - o \$3.5 million for design and partial construction of a new parking garage in the downtown business district.

GENERAL FUND

- Revenues are estimated to increase 7.2% or \$1,795,520 and include the following:
 - o Property tax is projected to increase 2.1% due to an increase of 1.5% in the consumer price index increase allowed by the tax cap along with new property in the Village.
 - o A 16% (\$145,000) licenses and permits due to proposed construction of a new medical building at Condell Hospital along with two townhome/apartment projects.
 - o Sales tax is projected to increase 17% (\$1,105) due to improving economic conditions along with an increase in vehicle sales.
- Expenditures have increased 6.8% or \$1,694,185, due to 1) a \$583,750 increase in employee salaries which includes cost of living increases and the addition of a Deputy Fire Chief position; and 2) a \$322,995 increase in employee benefit costs including insurance and pensions and; 3) an increase of \$458,010 in contractual costs which includes an increase of \$396,010 for sales tax sharing for auto dealers based on increased sales.
- The General Fund is balanced with a budgeted surplus of \$235,740.

WATER AND SEWER FUND

- Includes \$2,180,175 for the purchase of Lake Michigan Water from the Central Lake County Joint Action Water Agency (CLCJAWA).
- Includes \$4.8 million in water and sewer capital projects. The working capital balance of the water and sewer fund is projected to decrease from \$7.5 to \$3.4 due to the large amount of capital projects being funded this fiscal year.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 BUDGETED REVENUES SUMMARY

| FUND | 2012-13 ACTUAL | 2013-14 ACTUAL | 2014-15 BUDGET | 2014-15 ESTIMATE | 2015-16 APPROVED |
|--|-------------------|-------------------|-------------------|---------------------|---------------------|
| GENERAL FUND | 25,493,599 | 25,374,463 | 25,063,525 | 26,864,369 | 26,859,045 |
| <u>SPECIAL REVENUE FUNDS</u> | | | | | |
| MOTOR FUEL TAX FUND | 580,591 | 591,751 | 583,895 | 583,855 | 483,625 |
| EMERGENCY TELEPHONE SYSTEM | 423,964 | 385,928 | 348,750 | 469,635 | 330,450 |
| COMMUTER PARKING FUND | 337,756 | 366,354 | 341,700 | 380,200 | 379,600 |
| FIRE FUND | 1,520 | 1,974 | 2,600 | 3,050 | 3,500 |
| FOREIGN FIRE INSURANCE TAX FUND | 91,302 | 75,467 | 55,000 | 46,685 | 45,000 |
| TIMBER CREEK SPECIAL SERVICE AREA | 19,837 | 22,841 | 21,330 | 21,370 | 21,165 |
| CONCORD AT INTERLAKEN SPECIAL SERVICE AREA | 24,120 | 24,030 | 23,130 | 23,130 | 22,500 |
| HOTEL/MOTEL TAX FUND | 298,722 | 289,146 | 323,660 | 330,310 | 314,300 |
| TOTAL SPECIAL REVENUE | 1,777,812 | 1,757,491 | 1,700,065 | 1,858,235 | 1,600,140 |
| <u>ENTERPRISE FUND</u> | | | | | |
| WATER & SEWER | 8,184,390 | 8,388,841 | 8,309,300 | 7,763,380 | 12,117,190 |
| LIBERTYVILLE SPORTS COMPLEX | 3,046,132 | 4,803,508 | 3,551,260 | 3,589,909 | 3,757,330 |
| TOTAL ENTERPRISE | 11,230,522 | 13,192,349 | 11,860,560 | 11,353,289 | 15,874,520 |
| <u>CAPITAL PROJECT FUNDS</u> | | | | | |
| CAPITAL IMPROVEMENT | 1,094,168 | 706,394 | 726,000 | 681,200 | 733,500 |
| ROAD IMPROVEMENT FUND | 5,055,579 | 5,100,831 | 5,010,000 | 5,072,260 | 5,015,000 |
| TAX INCREMENT FINANCING FUND | 2,774,094 | 2,949,858 | 3,005,000 | 3,199,830 | 3,206,000 |
| IMPACT FEE FUND | 0 | 2,452 | 0 | 4,900 | 435,000 |
| PARK IMPROVEMENT FUND | 193,556 | 244,575 | 90,075 | 208,000 | 1,994,530 |
| PUBLIC BUILDINGS IMPROVEMENT FUND | 184,831 | 54,736 | 55,025 | 55,000 | 85,000 |
| TOTAL CAPITAL PROJECT | 9,302,228 | 9,058,846 | 8,886,100 | 9,221,190 | 11,469,030 |
| <u>DEBT SERVICE FUND</u> | | | | | |
| GENERAL BOND & INTEREST | 227,624 | 313,381 | 865,860 | 875,130 | 1,200,835 |
| SALES TAX BOND FUND | 74,190 | 73,500 | 77,090 | 77,090 | 75,190 |
| TOTAL DEBT SERVICE | 301,814 | 386,881 | 942,950 | 952,220 | 1,276,025 |
| <u>PENSION FUNDS</u> | | | | | |
| POLICE PENSION FUND | 3,408,404 | 3,839,630 | 2,117,000 | 3,006,375 | 2,269,000 |
| FIREFIGHTER PENSION FUND | 3,339,527 | 3,253,491 | 1,925,500 | 2,012,300 | 2,035,000 |
| TOTAL PENSION FUNDS | 6,747,931 | 7,093,121 | 4,042,500 | 5,018,675 | 4,304,000 |
| <u>INTERNAL SERVICE FUNDS</u> | | | | | |
| FLEET SERVICES & REPLACEMENT FUND | 1,643,519 | 1,661,039 | 1,652,400 | 1,679,770 | 1,732,415 |
| TECHNOLOGY EQUIPMENT REPLACEMENT FUND | 543,380 | 610,955 | 543,720 | 535,325 | 537,805 |
| TOTAL INTERNAL SERVICE FUNDS | 2,186,899 | 2,271,994 | 2,196,120 | 2,215,095 | 2,270,220 |
| TOTAL REVENUES ALL FUNDS | 57,040,805 | 59,135,145 | 54,691,820 | 57,483,073 | 63,652,980 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 BUDGET EXPENSE SUMMARY BY FUND

| FUND | 2012-13 ACTUAL | 2013-14 ACTUAL | 2014-15 BUDGET | 2014-15 ESTIMATE | 2015-16 APPROVED |
|--|-------------------|-------------------|-------------------|---------------------|---------------------|
| GENERAL FUND | 22,603,354 | 24,834,736 | 24,929,120 | 25,166,554 | 26,623,305 |
| <u>SPECIAL REVENUE FUNDS</u> | | | | | |
| MOTOR FUEL TAX FUND | 65,690 | 713,230 | 745,000 | 642,000 | 600,000 |
| EMERGENCY TELEPHONE SYSTEM | 322,026 | 280,782 | 348,200 | 466,331 | 328,635 |
| COMMUTER PARKING FUND | 272,066 | 348,558 | 323,725 | 313,020 | 328,555 |
| FIRE FUND | 3,927 | 3,706 | 8,000 | 7,500 | 8,500 |
| FOREIGN FIRE INSURANCE TAX FUND | 69,835 | 70,722 | 80,000 | 30,430 | 60,000 |
| TIMBER CREEK SPECIAL SERVICE AREA | 15,072 | 12,166 | 21,165 | 17,760 | 20,525 |
| CONCORD AT INTERLAKEN SPECIAL SERVICE AREA | 15,828 | 18,038 | 22,550 | 18,435 | 22,805 |
| HOTEL/MOTEL TAX FUND | 206,323 | 215,563 | 344,100 | 313,035 | 417,065 |
| TOTAL SPECIAL REVENUE | 970,767 | 1,662,765 | 1,892,740 | 1,808,511 | 1,786,085 |
| <u>ENTERPRISE FUND</u> | | | | | |
| WATER & SEWER | 6,953,460 | 7,001,728 | 12,495,180 | 11,584,915 | 12,389,285 |
| LIBERTYVILLE SPORTS COMPLEX | 2,820,806 | 2,946,960 | 3,551,260 | 3,589,907 | 3,757,330 |
| TOTAL ENTERPRISE | 9,774,266 | 9,948,688 | 16,046,440 | 15,174,822 | 16,146,615 |
| <u>CAPITAL PROJECT FUNDS</u> | | | | | |
| CAPITAL IMPROVEMENT | 399,292 | 1,188,035 | 1,889,500 | 1,280,925 | 1,450,500 |
| ROAD IMPROVEMENT FUND | 658,181 | 2,788,552 | 5,585,210 | 3,389,075 | 4,145,000 |
| TAX INCREMENT FINANCING | 2,005,518 | 2,105,591 | 2,209,000 | 2,381,250 | 5,829,300 |
| IMPACT FEE FUND | 0 | 0 | 0 | 0 | 0 |
| PARK IMPROVEMENT FUND | 159,529 | 208,910 | 203,390 | 202,510 | 904,840 |
| PUBLIC BUILDINGS IMPROVEMENT FUND | 158,183 | 23,108 | 49,400 | 41,850 | 99,800 |
| TOTAL CAPITAL PROJECT | 3,380,703 | 6,314,196 | 9,936,500 | 7,295,610 | 12,429,440 |
| <u>DEBT SERVICE FUND</u> | | | | | |
| GENERAL BOND & INTEREST | 236,288 | 323,297 | 866,760 | 867,760 | 1,203,040 |
| SALES TAX BOND FUND | 74,618 | 73,318 | 77,840 | 77,590 | 76,190 |
| TOTAL DEBT SERVICE | 310,906 | 396,615 | 944,600 | 945,350 | 1,279,230 |
| <u>PENSION FUNDS</u> | | | | | |
| POLICE PENSION FUND | 1,798,118 | 2,168,230 | 2,238,260 | 2,254,120 | 2,308,010 |
| FIREFIGHTER PENSION FUND | 1,202,706 | 1,303,509 | 1,338,845 | 1,428,915 | 1,402,250 |
| TOTAL PENSION FUNDS | 3,000,824 | 3,471,739 | 3,577,105 | 3,683,035 | 3,710,260 |
| <u>INTERNAL SERVICE FUNDS</u> | | | | | |
| FLEET SERVICES & REPLACEMENT FUND | 816,767 | 835,489 | 1,496,120 | 1,489,615 | 1,464,860 |
| TECHNOLOGY EQUIPMENT REPLACEMENT FUND | 302,133 | 376,967 | 512,700 | 461,140 | 505,465 |
| TOTAL INTERNAL SERVICE FUNDS | 1,118,900 | 1,212,456 | 2,008,820 | 1,950,755 | 1,970,325 |
| TOTAL EXPENSES ALL FUNDS | 41,159,720 | 47,841,195 | 59,335,325 | 56,024,637 | 63,945,260 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 FUND BALANCE SUMMARY

| FUND | Balance | Balance | Projected | Revenues | Expenditures | Projected |
|--|------------|------------|---------------------|------------|--------------|-----------------------------|
| | 04/30/13 | 04/30/14 | Balance 04/30/15 | 2015-16 | 2015-16 | Fund Balance 04/30/16 |
| GENERAL FUND | 9,900,617 | 10,440,344 | 12,138,159 | 26,859,045 | 26,623,305 | 12,373,899 |
| <u>SPECIAL REVENUE FUNDS</u> | | | | | | |
| MOTOR FUEL TAX FUND | 969,938 | 848,459 | 790,314 | 483,625 | 600,000 | 673,939 |
| EMERGENCY TELEPHONE SYSTEM | 429,039 | 534,185 | 537,489 | 330,450 | 328,635 | 539,304 |
| COMMUTER PARKING FUND | 1,358,580 | 1,376,376 | 1,443,556 | 379,600 | 328,555 | 1,494,601 |
| FIRE FUND | 28,017 | 26,285 | 21,835 | 3,500 | 8,500 | 16,835 |
| FOREIGN FIRE INSURANCE TAX | 77,182 | 81,927 | 98,182 | 45,000 | 60,000 | 83,182 |
| TIMBER CREEK SPECIAL SERVICE AREA | 53,571 | 64,246 | 67,856 | 21,165 | 20,525 | 68,496 |
| CONCORD AT INTERLAKEN SPECIAL SERVICE AREA | 32,245 | 38,237 | 42,932 | 22,500 | 22,805 | 42,627 |
| HOTEL/MOTEL TAX FUND | 333,564 | 407,147 | 424,422 | 314,300 | 417,065 | 321,657 |
| TOTAL SPECIAL REVENUE | 3,282,136 | 3,376,862 | 3,426,586 | 1,600,140 | 1,786,085 | 3,240,641 |
| <u>ENTERPRISE FUNDS</u> | | | | | | |
| WATER/SEWER | 6,066,501 | 7,453,614 | 3,632,079 | 12,117,190 | 12,389,285 | 3,359,984 |
| LIBERTYVILLE SPORTS COMPLEX | -1,856,548 | 0 | 2 | 3,757,330 | 3,757,330 | 2 |
| TOTAL ENTERPRISE | 4,209,953 | 7,453,614 | 3,632,081 | 15,874,520 | 16,146,615 | 3,359,986 |
| <u>CAPITAL PROJECTS FUNDS</u> | | | | | | |
| CAPITAL IMPROVEMENT | 2,203,750 | 1,722,109 | 1,122,384 | 733,500 | 1,450,500 | 405,384 |
| ROAD IMPROVEMENT FUND | 4,397,398 | 6,709,677 | 8,392,862 | 5,015,000 | 4,145,000 | 9,262,862 |
| TAX INCREMENT FINANCING | 1,318,734 | 2,163,001 | 2,981,581 | 3,206,000 | 5,829,300 | 358,281 |
| IMPACT FEE FUND | 0 | 2,452 | 7,352 | 435,000 | 0 | 442,352 |
| PARK IMPROVEMENT FUND | 540,492 | 576,157 | 581,647 | 1,994,530 | 904,840 | 1,671,337 |
| PUBLIC BUILDINGS IMPROVEMENT FUND | 181,614 | 213,242 | 226,392 | 85,000 | 99,800 | 211,592 |
| TOTAL CAPITAL PROJECTS | 8,641,988 | 11,386,638 | 13,312,218 | 11,469,030 | 12,429,440 | 12,351,808 |
| <u>DEBT SERVICE FUND</u> | | | | | | |
| GENERAL BOND & INTEREST | 439,458 | 429,542 | 436,912 | 1,200,835 | 1,203,040 | 434,707 |
| SALES TAX BOND FUND | 103,652 | 103,834 | 103,334 | 75,190 | 76,190 | 102,334 |
| TOTAL DEBT SERVICE | 543,110 | 533,376 | 540,246 | 1,276,025 | 1,279,230 | 537,041 |
| <u>PENSION FUNDS</u> | | | | | | |
| POLICE PENSION FUND | 24,171,867 | 25,843,267 | 26,595,522 | 2,269,000 | 2,308,010 | 26,556,512 |
| FIREFIGHTER PENSION FUND | 20,828,014 | 22,777,996 | 23,361,381 | 2,035,000 | 1,402,250 | 23,994,131 |
| TOTAL PENSION FUNDS | 44,999,881 | 48,621,263 | 49,956,903 | 4,304,000 | 3,710,260 | 50,550,643 |
| <u>INTERNAL SERVICE FUNDS</u> | | | | | | |
| FLEET SERVICES & REPLACEMENT FUND | 917,642 | 1,743,192 | 1,933,347 | 1,732,415 | 1,464,860 | 2,200,902 |
| TECHNOLOGY EQUIPMENT REPLACEMENT FUND | 475,643 | 709,631 | 783,816 | 537,805 | 505,465 | 816,156 |
| TOTAL INTERNAL SERVICE FUNDS | 1,393,285 | 2,452,823 | 2,717,163 | 2,270,220 | 1,970,325 | 3,017,058 |
| TOTAL BALANCE ALL FUNDS | 72,970,970 | 84,264,920 | 85,723,356 | 63,652,980 | 63,945,260 | 85,431,076 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
2015-16 EXPENDITURES BY FUND

| FUND | SALARIES | BENEFITS | CONTRACTUAL | UTILITIES | COMMODITIES |
|--|------------|-----------|-------------|-----------|-------------|
| <u>GENERAL</u> | | | | | |
| LEGISLATIVE BOARDS | 52,900 | 4,025 | 14,000 | - | 55,675 |
| ADMINISTRATION | 695,620 | 282,655 | 257,240 | 5,500 | 77,970 |
| LEGAL | - | - | 406,000 | - | - |
| PUBLIC BUILDINGS | - | - | 5,705 | 2,450 | 2,755 |
| COMMUNITY ORGANIZATIONS | - | - | 34,200 | - | 157,395 |
| COMMUNITY DEVELOPMENT | 999,025 | 384,555 | 507,120 | 4,500 | 74,120 |
| CENTRAL BUSINESS DIST PARKING | - | - | 5,000 | 1,450 | 2,000 |
| PUBLIC WORKS | 1,473,505 | 729,060 | 227,490 | 128,640 | 953,170 |
| POLICE | 4,555,480 | 2,397,000 | 602,290 | 11,000 | 386,960 |
| FIRE | 4,255,940 | 2,076,350 | 450,655 | 42,000 | 455,855 |
| EMERGENCY MANAGEMENT | - | - | 5,000 | 1,150 | 1,175 |
| PARKS & RECREATION | 687,790 | 139,130 | 157,675 | 71,840 | 162,975 |
| TOTAL GENERAL FUND | 12,720,260 | 6,012,775 | 2,672,375 | 268,530 | 2,330,050 |
| <u>SPECIAL REVENUE</u> | | | | | |
| MOTOR FUEL TAX | - | - | - | - | - |
| EMERGENCY TELEPHONE SYSTEM | 10,625 | 2,205 | 150,155 | 48,000 | 300 |
| COMMUTER PARKING | 120,900 | 39,870 | 35,235 | 9,590 | 20,900 |
| FIRE FUND | - | - | - | - | 6,500 |
| FOREIGN FIRE INSURANCE TAX | - | - | - | - | - |
| TIMBER CREEK SPECIAL SERVICE AREA | - | - | 1,250 | - | 7,050 |
| CONCORD AT INTERLAKEN SPECIAL SERVICE AREA | - | - | 1,250 | - | 8,515 |
| HOTEL/MOTEL TAX FUND | - | - | 164,735 | - | - |
| TOTAL SPECIAL REVENUE | 131,525 | 42,075 | 352,625 | 57,590 | 43,265 |
| <u>ENTERPRISE</u> | | | | | |
| WATER | 847,985 | 245,525 | 135,265 | 58,350 | 2,314,540 |
| SEWER | 448,345 | 148,485 | 34,740 | 624,750 | 47,490 |
| WASTE WATER TREATMENT | 442,775 | 173,160 | 66,225 | 237,615 | 279,075 |
| DEBT SERVICE | - | - | - | - | - |
| CAPITAL IMPROVEMENTS | - | - | - | - | 178,600 |
| LIBERTYVILLE SPORTS COMPLEX | 949,935 | 268,050 | 195,750 | 205,000 | 239,490 |
| TOTAL ENTERPRISE FUNDS | 2,689,040 | 835,220 | 431,980 | 1,125,715 | 3,059,195 |
| <u>CAPITAL PROJECT</u> | | | | | |
| CAPITAL IMPROVEMENT FUND | - | - | 54,500 | - | - |
| ROAD IMPROVEMENT FUND | - | - | 45,000 | - | - |
| TAX INCREMENT FINANCING | - | - | 2,300,000 | - | 4,300 |
| IMPACT FEE FUND | - | - | - | - | - |
| PARK IMPROVEMENT FUND | - | - | - | - | 112,500 |
| PUBLIC BUILDINGS IMPROVEMENT FUND | - | - | - | - | - |
| TOTAL CAPITAL PROJECT | - | - | 2,399,500 | - | 116,800 |
| <u>DEBT SERVICE</u> | | | | | |
| GENERAL BOND AND INTEREST | - | - | - | - | - |
| SALES TAX BOND FUND | - | - | - | - | - |
| TOTAL DEBT SERVICE | - | - | - | - | - |
| <u>PENSION FUNDS</u> | | | | | |
| POLICE PENSION FUND | - | - | 2,308,010 | - | - |
| FIREFIGHTERS PENSION FUND | - | - | 1,402,250 | - | - |
| TOTAL PENSION FUNDS | - | - | 3,710,260 | - | - |
| <u>INTERNAL SERVICE FUNDS</u> | | | | | |
| FLEET SERVICES & REPLACEMENT FUND | 261,195 | 111,515 | 64,660 | - | 355,750 |
| TECHNOLOGY EQUIPMENT REPLACEMENT FUND | 118,385 | 24,600 | 55,500 | 69,950 | 149,840 |
| TOTAL INTERNAL SERVICE FUNDS | 379,580 | 136,115 | 120,160 | 69,950 | 505,590 |
| TOTAL ALL FUNDS | 15,920,405 | 7,026,185 | 9,686,900 | 1,521,785 | 6,054,900 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
2015-16 EXPENDITURES BY FUND (Cont.)

| FUND | CAPITAL | REPAIRS & MAINT | TRANSFERS | DEBT | TOTAL |
|--|------------|-----------------|-----------|-----------|------------|
| GENERAL | | | | | |
| LEGISLATIVE BOARDS | - | - | - | - | 126,600 |
| ADMINISTRATION | 1,000 | 12,420 | - | - | 1,332,405 |
| LEGAL | - | - | - | - | 406,000 |
| PUBLIC BUILDINGS | - | 67,190 | 35,000 | - | 113,100 |
| COMMUNITY ORGANIZATIONS | - | - | - | - | 191,595 |
| COMMUNITY DEVELOPMENT | 1,500 | 11,360 | - | - | 1,982,180 |
| CENTRAL BUSINESS DIST PARKING | - | 108,835 | - | - | 117,285 |
| PUBLIC WORKS | 50,000 | 752,175 | 10,000 | - | 4,324,040 |
| POLICE | 9,700 | 234,695 | 10,000 | - | 8,207,125 |
| FIRE | 10,000 | 258,275 | 20,000 | - | 7,569,075 |
| EMERGENCY MANAGEMENT | 32,000 | 5,300 | - | - | 44,625 |
| PARKS & RECREATION | 4,000 | 90,635 | 895,230 | - | 2,209,275 |
| TOTAL GENERAL FUND | 108,200 | 1,540,885 | 970,230 | - | 26,623,305 |
| SPECIAL REVENUE | | | | | |
| MOTOR FUEL TAX | 550,000 | 50,000 | - | - | 600,000 |
| EMERGENCY TELEPHONE SYSTEM | 59,500 | 57,850 | - | - | 328,635 |
| COMMUTER PARKING | - | 102,060 | - | - | 328,555 |
| FIRE FUND | - | 2,000 | - | - | 8,500 |
| FOREIGN FIRE INSURANCE TAX | 60,000 | - | - | - | 60,000 |
| TIMBER CREEK SPECIAL SERVICE AREA | - | 12,225 | - | - | 20,525 |
| CONCORD AT INTERLAKEN SPECIAL SERVICE AREA | - | 13,040 | - | - | 22,805 |
| HOTEL/MOTEL TAX FUND | - | 252,330 | - | - | 417,065 |
| TOTAL SPECIAL REVENUE | 669,500 | 489,505 | - | - | 1,786,085 |
| ENTERPRISE | | | | | |
| WATER | 2,500 | 146,910 | 35,000 | - | 3,786,075 |
| SEWER | 2,500 | 87,150 | 35,000 | - | 1,428,460 |
| WASTE WATER TREATMENT | - | 167,925 | 20,000 | - | 1,386,775 |
| DEBT SERVICE | - | - | - | 849,975 | 849,975 |
| CAPITAL IMPROVEMENTS | 4,759,400 | - | - | - | 4,938,000 |
| LIBERTYVILLE SPORTS COMPLEX | 173,000 | 227,280 | 12,000 | 1,486,825 | 3,757,330 |
| TOTAL ENTERPRISE FUNDS | 4,937,400 | 629,265 | 102,000 | 2,336,800 | 16,146,615 |
| CAPITAL PROJECT | | | | | |
| CAPITAL IMPROVEMENT FUND | 1,396,000 | - | - | - | 1,450,500 |
| ROAD IMPROVEMENT FUND | 4,100,000 | - | - | - | 4,145,000 |
| TAX INCREMENT FINANCING | 3,525,000 | - | - | - | 5,829,300 |
| IMPACT FEE FUND | - | - | - | - | - |
| PARK IMPROVEMENT FUND | 360,750 | - | 431,590 | - | 904,840 |
| PUBLIC BUILDINGS IMPROVEMENT FUND | 99,800 | - | - | - | 99,800 |
| TOTAL CAPITAL PROJECT | 9,481,550 | - | 431,590 | - | 12,429,440 |
| DEBT SERVICE | | | | | |
| GENERAL BOND AND INTEREST | - | - | - | 1,203,040 | 1,203,040 |
| SALES TAX BOND FUND | - | - | - | 76,190 | 76,190 |
| TOTAL DEBT SERVICE | - | - | - | 1,279,230 | 1,279,230 |
| PENSION FUNDS | | | | | |
| POLICE PENSION FUND | - | - | - | - | 2,308,010 |
| FIREFIGHTERS PENSION FUND | - | - | - | - | 1,402,250 |
| TOTAL PENSION FUNDS | - | - | - | - | 3,710,260 |
| INTERNAL SERVICE FUNDS | | | | | |
| FLEET SERVICES & REPLACEMENT FUND | 568,250 | 7,350 | - | 96,140 | 1,464,860 |
| TECHNOLOGY EQUIPMENT REPLACEMENT FUND | 81,190 | 6,000 | - | - | 505,465 |
| TOTAL INTERNAL SERVICE FUNDS | 649,440 | 13,350 | - | 96,140 | 1,970,325 |
| TOTAL ALL FUNDS | 15,846,090 | 2,673,005 | 1,503,820 | 3,712,170 | 63,945,260 |

VILLAGE OF LIBERTYVILLE

REVENUES

| | Actual 2012-13 | Actual 2013-14 | Budget 2014-15 | Estimate 2014-15 | Budget 2015-16 |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Sales Tax | \$6,088,262 | \$6,455,397 | \$6,370,000 | \$7,475,000 | \$7,475,000 |
| Property Tax | \$6,164,502 | \$6,269,030 | \$7,122,760 | \$7,134,620 | \$7,591,735 |
| Interest & FMV Change | \$3,862,650 | \$4,231,490 | \$930,220 | \$1,764,870 | \$985,175 |
| Income Tax | \$1,888,088 | \$1,978,062 | \$1,986,800 | \$1,970,500 | \$1,980,700 |
| Building Permits/Fees | \$860,502 | \$855,369 | \$750,000 | \$1,000,000 | \$895,600 |
| Electric & Gas Utility Tax | \$1,696,705 | \$1,540,737 | \$1,305,000 | \$1,305,000 | \$1,305,000 |
| Vehicle Licenses | \$418,530 | \$430,168 | \$420,000 | \$415,000 | \$420,000 |
| Fines | \$671,354 | \$683,220 | \$595,000 | \$737,000 | \$650,000 |
| IL Use Tax | \$324,104 | \$354,636 | \$356,500 | \$375,800 | \$381,900 |
| Motor Fuel Tax | \$580,028 | \$591,609 | \$583,725 | \$583,730 | \$483,500 |
| Foreign Fire Tax | \$91,293 | \$60,718 | \$55,000 | \$46,685 | \$45,000 |
| Replacement Tax | \$101,475 | \$114,340 | \$105,000 | \$105,000 | \$105,000 |
| Leased Car Tax | \$68,043 | \$94,000 | \$85,000 | \$125,000 | \$100,000 |
| Business Licenses | \$97,415 | \$107,500 | \$103,000 | \$103,000 | \$103,000 |
| Fire Protection Dist | \$2,498,208 | \$2,574,966 | \$2,646,485 | \$2,668,000 | \$2,708,000 |
| Birth & Death Cert | \$269,396 | \$281,601 | \$270,000 | \$265,000 | \$270,000 |
| Zoning Fees | \$51,515 | \$27,545 | \$25,000 | \$30,000 | \$25,000 |
| Engineering Fees | \$130,612 | \$76,658 | \$75,000 | \$225,000 | \$75,000 |
| Recreation Fees | \$698,089 | \$661,334 | \$702,000 | \$652,222 | \$704,500 |
| Riverside Golf Fees | \$69,313 | \$19,750 | \$20,000 | \$20,000 | \$20,000 |
| Swimming Fees | \$367,377 | \$320,650 | \$361,500 | \$321,139 | \$366,000 |
| Sports Complex Revenues | \$2,714,132 | \$2,695,478 | \$2,647,205 | \$2,689,909 | \$2,722,100 |
| Alarm Fees | \$201,424 | \$214,521 | \$175,000 | \$203,000 | \$203,000 |
| Street/Signal Maint Fees | \$80,197 | \$82,885 | \$83,415 | \$84,738 | \$86,720 |
| Legal Fee Reimbursement | \$24,594 | \$18,255 | \$5,000 | \$8,000 | \$5,000 |
| Parking Fees | \$344,055 | \$369,119 | \$350,500 | \$389,000 | \$389,000 |
| CATV Fees | \$393,100 | \$399,918 | \$394,000 | \$424,000 | \$425,000 |
| Infrastructure Maint Fees | \$1,710,559 | \$1,582,363 | \$1,570,000 | \$1,521,800 | \$1,510,000 |
| Charges For Services | \$140,121 | \$163,610 | \$143,000 | \$158,000 | \$243,000 |
| Water Sales | \$4,867,655 | \$4,738,003 | \$4,892,590 | \$4,478,570 | \$4,563,500 |
| Sewer Charges | \$3,036,956 | \$3,213,075 | \$3,273,615 | \$3,144,380 | \$3,175,300 |
| Water/Sewer Connect Fee | \$177,471 | \$196,134 | \$60,000 | \$90,000 | \$146,390 |
| Ambulance Fees | \$591,617 | \$709,872 | \$650,000 | \$750,000 | \$795,000 |
| Fire Bureau Fees | \$86,673 | \$76,740 | \$60,000 | \$90,000 | \$60,000 |
| Park Impact Fees | \$157,857 | \$214,753 | \$80,000 | \$50,000 | \$296,100 |
| Parking Impact Fees | \$0 | \$2,452 | \$0 | \$4,900 | \$435,000 |
| TIF Receipts | \$2,772,097 | \$2,942,657 | \$3,000,000 | \$3,193,830 | \$3,200,000 |
| Grants | \$560,053 | \$146,803 | \$131,030 | \$149,915 | \$45,600 |
| 9-1-1 Telephone Surcharge | \$423,449 | \$385,144 | \$348,250 | \$350,000 | \$330,000 |
| Employee Pension Contributions | \$693,444 | \$657,956 | \$653,500 | \$699,000 | \$699,000 |
| Employer Pension Contributions | \$2,232,146 | \$2,267,670 | \$2,509,000 | \$2,613,700 | \$2,680,000 |
| IRMA Insurance Surplus | \$144,053 | \$157,526 | \$155,000 | \$177,800 | \$180,000 |
| Transfers | \$461,190 | \$2,236,530 | \$1,036,145 | \$1,032,090 | \$1,195,420 |
| Internal Service Fund User Fee | \$1,657,313 | \$1,663,660 | \$1,690,400 | \$1,695,455 | \$1,776,015 |
| Bond Proceeds/Sale of Property | \$5,074,646 | \$5,250,953 | \$5,000,000 | \$5,206,260 | \$10,878,430 |
| Special Service Area Taxes | \$43,957 | \$46,871 | \$44,460 | \$44,500 | \$43,665 |
| Hotel/Motel Tax | \$265,017 | \$268,093 | \$270,000 | \$295,000 | \$300,000 |
| Miscellaneous | \$1,189,568 | \$705,324 | \$601,720 | \$616,660 | \$579,630 |
| TOTALS | \$57,040,805 | \$59,135,145 | \$54,691,820 | \$57,483,073 | \$63,652,980 |

**VILLAGE OF LIBERTYVILLE
2015-2016
MAJOR REVENUE SOURCES**

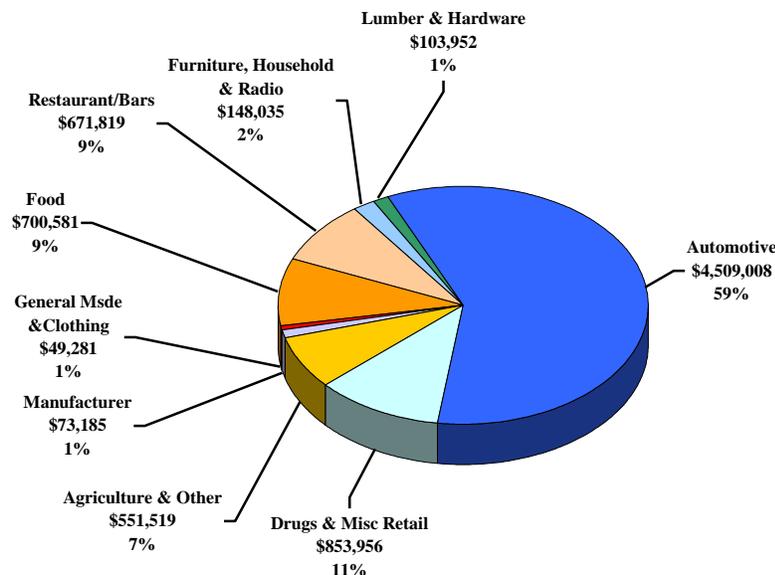
1. Sales Tax
2. Property Tax
3. Sports Complex Revenue
4. Water Sales
5. Fire Protection District
6. Sewer Charges
7. State Income Tax
8. TIF (Tax Increment Financing) Receipts
9. Gas and Utility Taxes
10. Building Permits and Fees

1. Sales Tax

2015-2016 Budget \$7,475,000

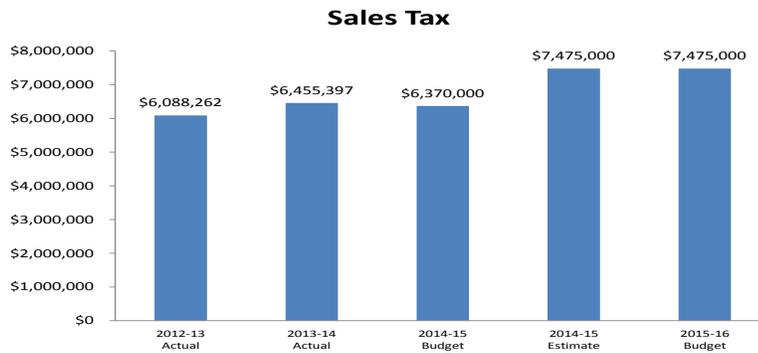
Sales tax is a major revenue source for the Village of Libertyville and for the 2015-16 fiscal year accounts for 11.7% of total revenues.

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 2014 is shown below.



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

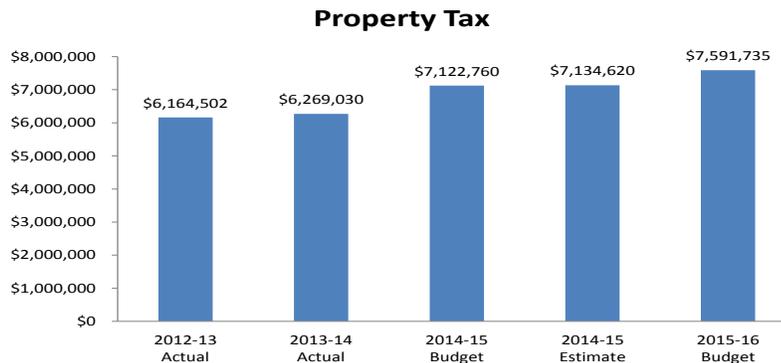
year. The Village is projecting sales taxes to increase from \$6,370,000 to \$7,475,000 for the 2015-16 fiscal year.



2. Property Tax Revenue

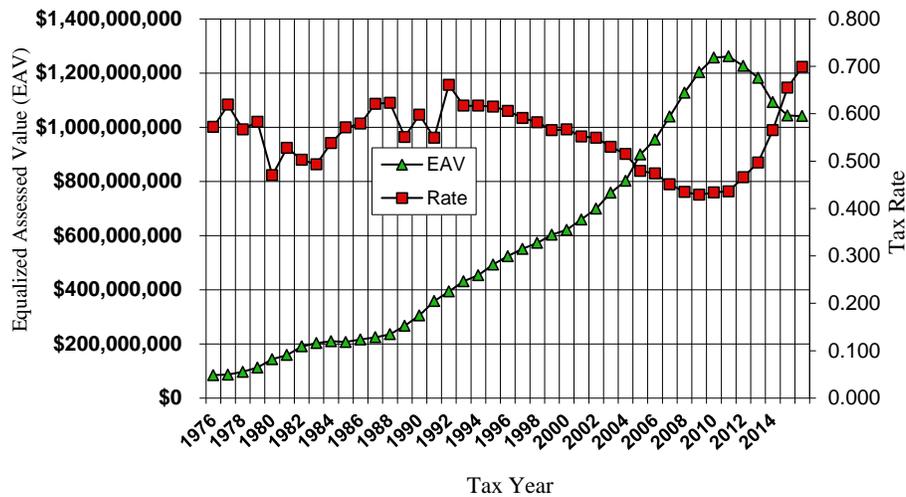
2015-2016 Budget \$7,591,735

Property taxes account for 11.9% of all revenues for the Village of Libertyville. Since the Village is not a home-rule municipality, property tax increases are limited by a property tax cap which amounts to the lower of 5% or the increase in the consumer price index for the previous year. For the 2015-16 fiscal year, the tax cap increase is 1.5%. Taxes levied for bond payments are not included in the property tax cap calculation since these taxes are approved in a separate referendum. For fiscal year 2015-16, property tax revenue is projected to increase 6.6% due to the bond levy requirements for the road bonds. To date, the Village has issued \$15 million of the \$20 million approved to rehabilitate roads.



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

Property Tax Rate vs. EAV



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

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

3. Sports Complex Revenue 2015-2016 Budget \$2,722,100

Revenues from the Libertyville Sports Complex account for 4.3% 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 2015-2016 Budget \$4,563,500

Water revenues are based on the number of gallons used by homes and businesses located in the Village. Water rates are developed to recover the cost of purchasing water from the Central Lake County Joint Action Water Agency along with the costs of maintaining water lines within the Village limits. Water sales can fluctuate due to the amount of rain received during the summer season. Water sales for the 2015-16 fiscal year are projected to decrease. Water revenues are monitored to ensure that they are sufficient to cover operating expenses and to provide for future capital replacements. Water rates were increased \$0.08 to account for the

increase in wholesale rates and an additional 3% to cover increases in operating and capital costs.

5. Fire Protection District 2015-2016 Budget \$2,708,000

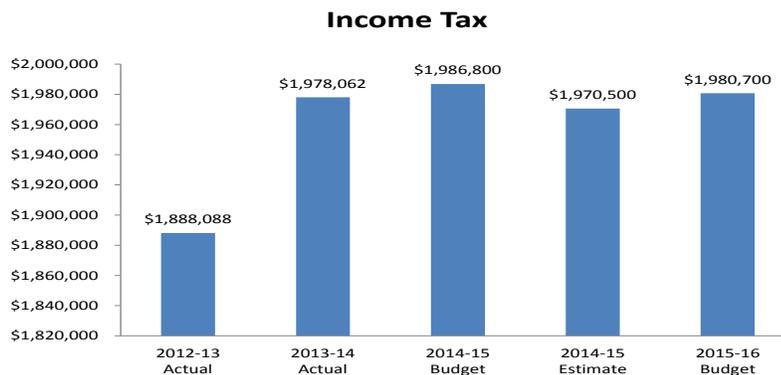
The Village provides fire and paramedic services to the Libertyville Fire Protection District (LFPD). In previous years, the contract with the district included a 5% increase per year. During the 2006-07 fiscal year, a new contract was signed and future increases are based on a formula that includes 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 2015-16 fiscal year by 2.3%.

6. Sewer Charges 2015-2016 Budget \$3,175,300

Revenues for sewer charges are projected to decrease 3% over the 2014-15 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 2015-2016 Budget \$1,980,700

The Village receives 1/10 of the net tax receipts collected by the State. The distribution of income tax is based upon population. This revenue is deposited into the Village’s General Fund. The estimate for the 2015-16 budget is based on projections provided by the Illinois Municipal League. This revenue source is tied to the economy and as the economy expands and contracts, State Income Tax follows this trend. Due to the State’s fiscal problems, there has been discussion on reducing the amount of State Income Tax that is distributed to local government. Currently the State is 3 months in arrears in paying this revenue to the Village.



8. TIF (Tax Increment Financing) Receipts 2015-2016 Budget \$3,200,000

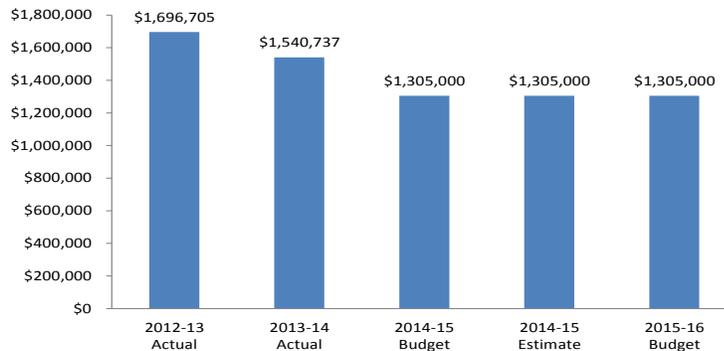
The Village’s Tax Increment Financing District was established to provide for improvements to the downtown area of the Village. Property taxes above a frozen equalized assessed valuation (EAV) are received to fund these improvements. The TIF was due to terminate in 2009; however the Village was successful 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

2015-2016 Budget \$1,305,000

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

Electric & Gas Utility Tax

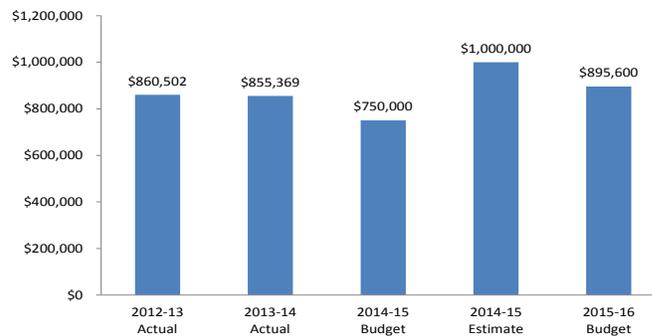


10. Building Permits & Fees Receipts

2015-2016 Budget \$895,600

Revenues from Building Permits and Plan Review fees are projected to increase 19% due to increased building activity within the Village. The Commercial/Industrial sector has remaining land available for development and there has also been increased activity within this sector. The following chart shows the history of building permit revenue. Any future spikes in this revenue due to commercial/industrial construction should be looked at as one time revenue.

Building Permits/Fees

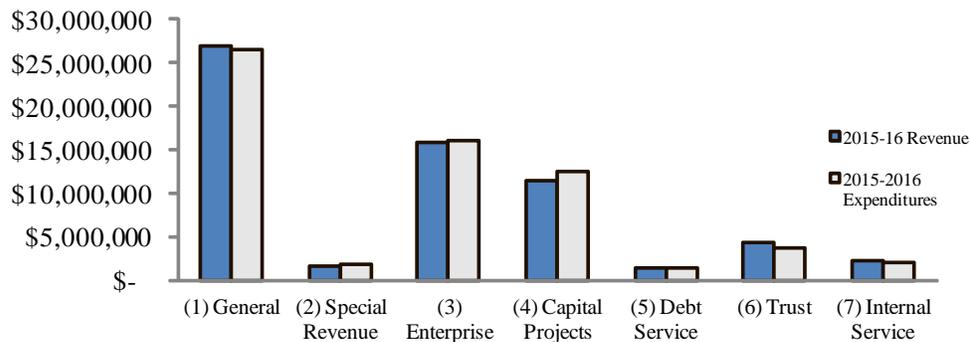


Budget Summary - All Funds

| Fund | 2015-16 | | 2015-2016 | |
|--|----------------------|-------------|----------------------|----------------|
| | Revenue | % of Total | Expenditures | % of Total |
| GENERAL FUND (1) | \$ 26,859,045 | 42.20% | \$ 26,623,305 | 41.63% |
| MOTOR FUEL TAX FUND (2) | \$ 483,625 | 0.76% | \$ 600,000 | 0.94% |
| EMERGENCY TELEPHONE SYSTEM (2) | \$ 330,450 | 0.52% | \$ 328,635 | 0.51% |
| COMMUTER PARKING FUND (2) | \$ 379,600 | 0.60% | \$ 328,555 | 0.51% |
| FIRE FUND (2) | \$ 3,500 | 0.01% | \$ 8,500 | 0.01% |
| FOREIGN FIRE INSURANCE TAX FUND (2) | \$ 45,000 | 0.07% | \$ 60,000 | 0.09% |
| TIMBER CREEK SPECIAL SERVICE AREA (2) | \$ 21,165 | 0.03% | \$ 20,525 | 0.03% |
| CONCORD AT INTERLAKEN SPECIAL SERVICE AREA (2) | \$ 22,500 | 0.04% | \$ 22,805 | 0.04% |
| HOTEL/MOTEL TAX FUND (2) | \$ 314,300 | 0.49% | \$ 417,065 | 0.65% |
| WATER & SEWER (3) | \$ 12,117,190 | 19.04% | \$ 12,389,285 | 19.37% |
| LIBERTYVILLE SPORTS COMPLEX (3) | \$ 3,757,330 | 5.90% | \$ 3,757,330 | 5.88% |
| CAPITAL IMPROVEMENT (4) | \$ 733,500 | 1.15% | \$ 1,450,500 | 2.27% |
| ROAD IMPROVEMENT (4) | \$ 5,015,000 | 7.88% | \$ 4,145,000 | 6.48% |
| TAX INCREMENT FINANCING (4) | \$ 3,206,000 | 5.04% | \$ 5,829,300 | 9.12% |
| IMPACT FEE FUND (4) | \$ 435,000 | 0.68% | \$ - | 0.00% |
| PARK IMPROVEMENT FUND (4) | \$ 1,994,530 | 3.13% | \$ 904,840 | 1.42% |
| PUBLIC BUILDINGS IMPROVEMENT FUND (4) | \$ 85,000 | 0.13% | \$ 99,800 | 0.16% |
| GENERAL BOND & INTEREST (5) | \$ 1,200,835 | 1.89% | \$ 1,203,040 | 1.88% |
| SALES TAX BOND FUND (5) | \$ 75,190 | 0.12% | \$ 76,190 | 0.12% |
| POLICE PENSION FUND (6) | \$ 2,269,000 | 3.56% | \$ 2,308,010 | 3.61% |
| FIREFIGHTER PENSION FUND (6) | \$ 2,035,000 | 3.20% | \$ 1,402,250 | 2.19% |
| FLEET SERVICES & REPLACEMENT FUND (7) | \$ 1,732,415 | 2.72% | \$ 1,464,860 | 2.29% |
| TECHNOLOGY EQUIPMENT REPLACEMENT FUND (7) | \$ 537,805 | 0.84% | \$ 505,465 | 0.79% |
| Totals | \$ 63,652,980 | 100% | \$ 63,945,260 | 100.00% |

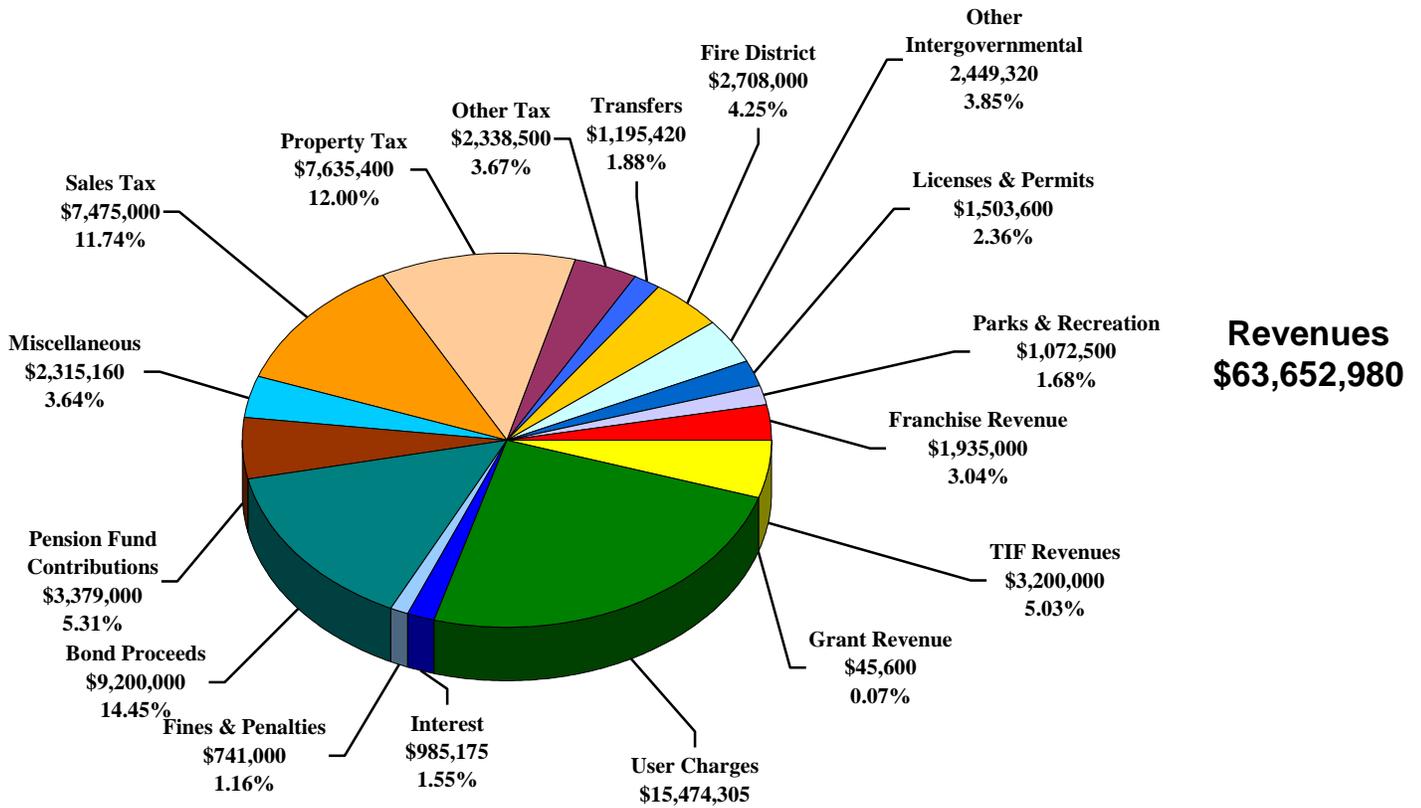
Budget Summary - Fund Types

| Fund Type | 2015-16 | | 2015-2016 | |
|----------------------|----------------------|-------------|----------------------|-------------|
| | Revenue | % of Total | Expenditures | % of Total |
| (1) General | \$ 26,859,045 | 42.20% | \$ 26,623,305 | 41.63% |
| (2) Special Revenue | \$ 1,600,140 | 2.51% | \$ 1,786,085 | 2.79% |
| (3) Enterprise | \$ 15,874,520 | 24.94% | \$ 16,146,615 | 25.25% |
| (4) Capital Projects | \$ 11,469,030 | 18.02% | \$ 12,429,440 | 19.44% |
| (5) Debt Service | \$ 1,276,025 | 2.00% | \$ 1,279,230 | 2.00% |
| (6) Trust | \$ 4,304,000 | 6.76% | \$ 3,710,260 | 5.80% |
| (7) Internal Service | \$ 2,270,220 | 3.57% | \$ 1,970,325 | 3.08% |
| Totals | \$ 63,652,980 | 100% | \$ 63,945,260 | 100% |

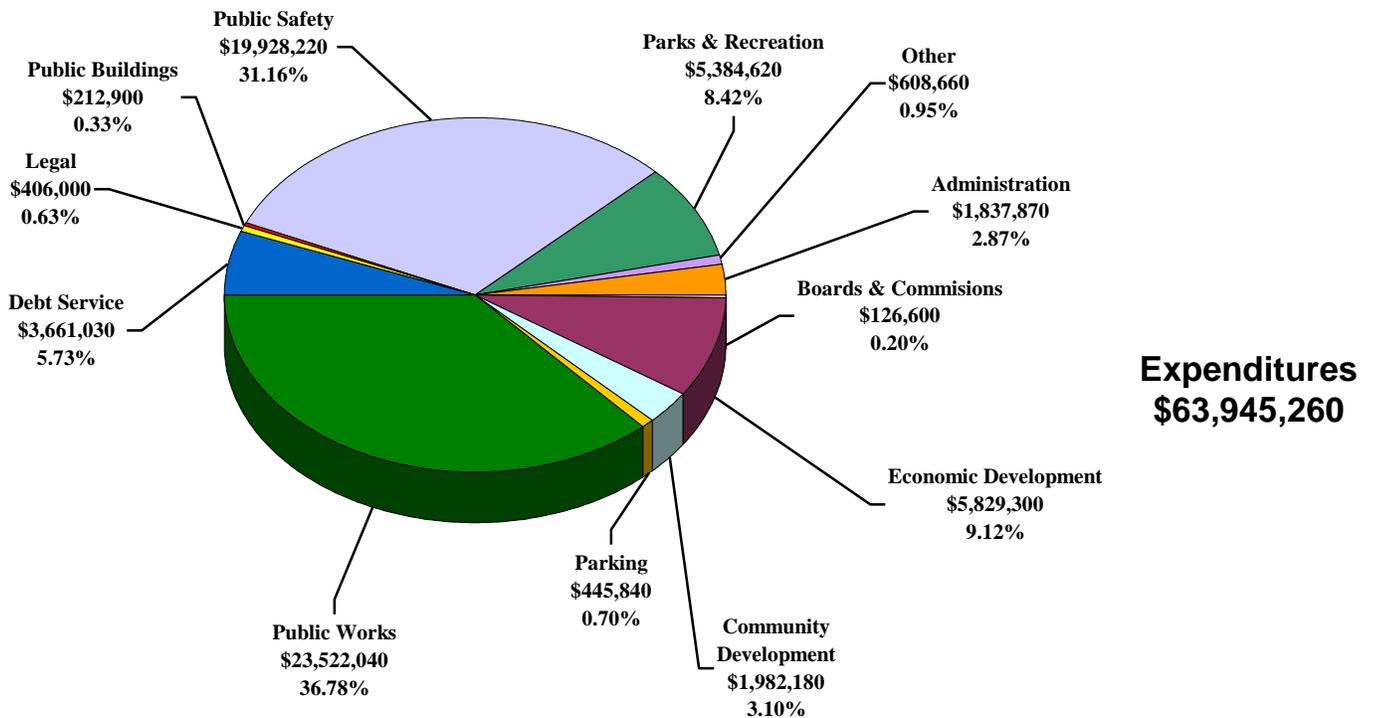


ALL TOTAL FUNDS

2015-2016 Budgeted Revenues

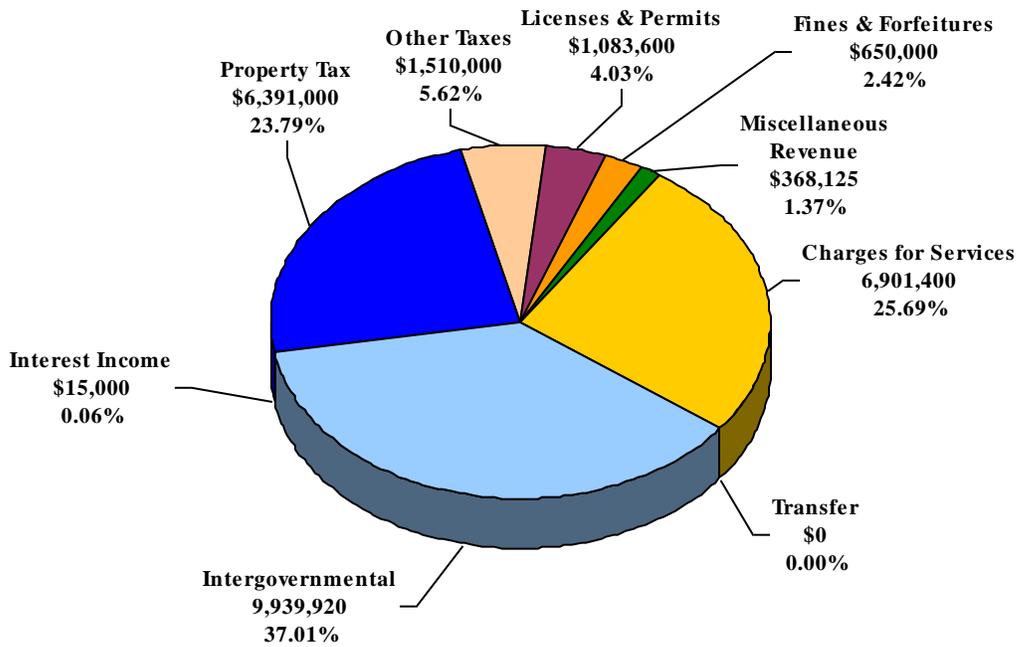


2015-16 Budgeted Expenditures



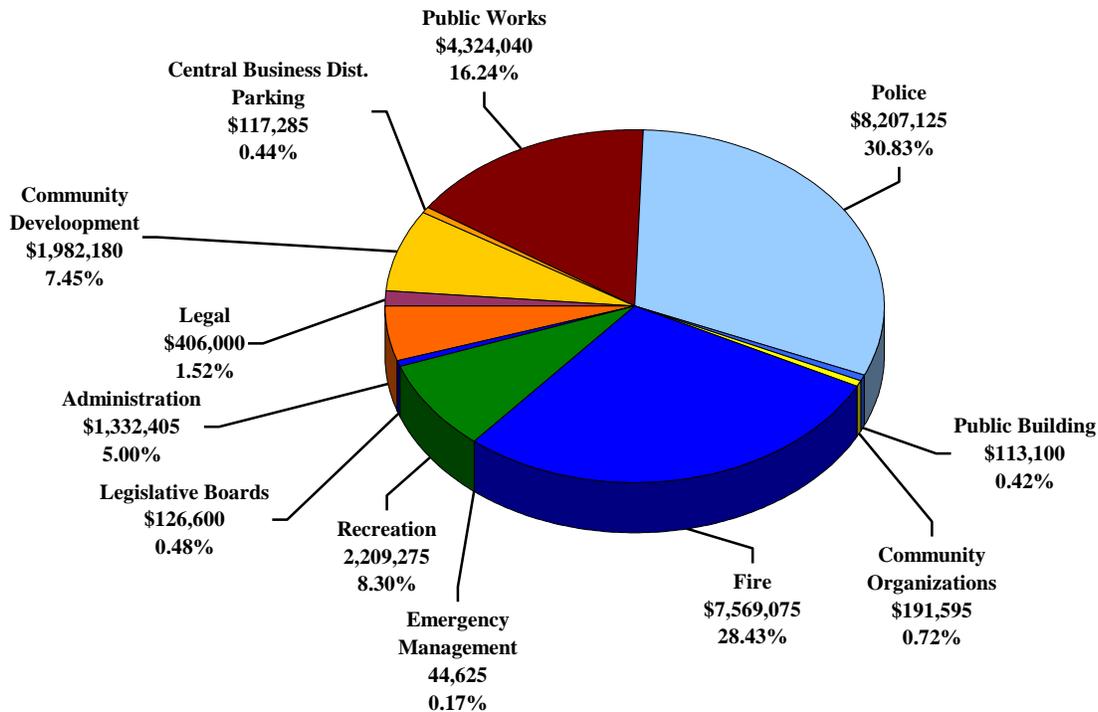
GENERAL FUND

2015-2016 Budgeted Revenues



Revenues
\$26,859,045

2015 -2016 Budgeted Expenditures



Expenditures
\$26,623,305

Village of Libertyville
 Summary of Revenues and Expenditures
 All Funds
 Fiscal Years Ending April 30, 2014-2016

| | Governmental Funds | | | Enterprise Funds | | |
|---|----------------------|------------------------|----------------------|----------------------|------------------------|----------------------|
| | Actual 2013-2014 | Estimated 2014-2015 | Budget 2015-2016 | Actual 2013-2014 | Estimated 2014-2015 | Budget 2015-2016 |
| Revenues | | | | | | |
| Sales Tax | \$ 6,455,397 | \$ 7,475,000 | \$ 7,475,000 | \$ - | \$ - | \$ - |
| Property Tax | \$ 6,315,901 | \$ 7,179,120 | \$ 7,635,400 | \$ - | \$ - | \$ - |
| Other Tax | \$ 2,669,497 | \$ 2,460,415 | \$ 2,338,500 | \$ - | \$ - | \$ - |
| Fire District | \$ 2,574,966 | \$ 2,668,000 | \$ 2,708,000 | \$ - | \$ - | \$ - |
| Other Intergovernmental | \$ 2,415,583 | \$ 2,431,038 | \$ 2,449,320 | \$ - | \$ - | \$ - |
| Licenses & Permits | \$ 1,497,322 | \$ 1,638,000 | \$ 1,503,600 | \$ - | \$ - | \$ - |
| Fines & Penalties | \$ 683,220 | \$ 737,000 | \$ 650,000 | \$ 70,557 | \$ 66,000 | \$ 66,000 |
| Park & Recreation | \$ 986,934 | \$ 976,861 | \$ 1,072,500 | \$ - | \$ - | \$ - |
| Franchise Revenue | \$ 1,712,649 | \$ 1,687,400 | \$ 1,680,000 | \$ - | \$ - | \$ - |
| TIF Revenues | \$ 2,942,657 | \$ 3,193,830 | \$ 3,200,000 | \$ - | \$ - | \$ - |
| Grant Revenue | \$ 135,166 | \$ 149,915 | \$ 45,600 | \$ 19,095 | \$ - | \$ - |
| User Charges | \$ 2,543,960 | \$ 2,511,680 | \$ 3,157,000 | \$ 10,772,133 | \$ 10,336,859 | \$ 10,541,290 |
| Interest | \$ 43,667 | \$ 42,195 | \$ 44,075 | \$ 14,807 | \$ 12,600 | \$ 12,000 |
| Bond Proceeds | \$ 5,086,768 | \$ 5,056,260 | \$ 5,000,000 | \$ 164,185 | \$ - | \$ 4,200,000 |
| Pension Fund Contributions | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ 128,500 | \$ 132,090 | \$ 160,190 | \$ 2,108,030 | \$ 900,000 | \$ 1,035,230 |
| Miscellaneous | \$ 385,494 | \$ 557,210 | \$ 2,085,055 | \$ 43,542 | \$ 37,830 | \$ 20,000 |
| Total Revenues | \$ 36,577,681 | \$ 38,896,014 | \$ 41,204,240 | \$ 13,192,349 | \$ 11,353,289 | \$ 15,874,520 |
| Expenditures: | | | | | | |
| Administration | \$ 1,350,404 | \$ 1,269,218 | \$ 1,332,405 | \$ - | \$ - | \$ - |
| Boards & Commissions | \$ 92,075 | \$ 95,865 | \$ 126,600 | \$ - | \$ - | \$ - |
| Legal | \$ 411,011 | \$ 410,750 | \$ 406,000 | \$ - | \$ - | \$ - |
| Public Buildings | \$ 103,557 | \$ 153,050 | \$ 212,900 | \$ - | \$ - | \$ - |
| Economic Development | \$ 2,105,591 | \$ 2,381,250 | \$ 5,829,300 | \$ - | \$ - | \$ - |
| Community Development | \$ 1,427,236 | \$ 1,504,690 | \$ 1,982,180 | \$ - | \$ - | \$ - |
| Parking | \$ 389,753 | \$ 382,490 | \$ 445,840 | \$ - | \$ - | \$ - |
| Public Works | \$ 8,373,078 | \$ 9,407,490 | \$ 10,517,870 | \$ 6,650,964 | \$ 10,641,380 | \$ 11,539,310 |
| Public Safety | \$ 14,586,127 | \$ 15,570,740 | \$ 16,217,960 | \$ - | \$ - | \$ - |
| Parks & Recreation | \$ 3,533,993 | \$ 2,365,466 | \$ 3,114,115 | \$ 2,108,044 | \$ 2,105,932 | \$ 2,270,505 |
| Debt Service | \$ 438,260 | \$ 991,735 | \$ 1,324,230 | \$ 1,189,680 | \$ 2,427,510 | \$ 2,336,800 |
| Other | \$ 397,227 | \$ 683,281 | \$ 608,660 | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 33,208,312 | \$ 35,216,025 | \$ 42,118,060 | \$ 9,948,688 | \$ 15,174,822 | \$ 16,146,615 |
| Net increase (Decrease) in Fund Balance | \$ 3,369,369 | \$ 3,679,989 | \$ (913,820) | \$ 3,243,661 | \$ (3,821,533) | \$ (272,095) |
| Fund Balance- May 1 | \$ 22,367,851 | \$ 25,737,220 | \$ 29,417,209 | \$ 4,209,953 | \$ 7,453,614 | \$ 3,632,081 |
| Fund Balance-April 30 | <u>\$ 25,737,220</u> | <u>\$ 29,417,209</u> | <u>\$ 28,503,389</u> | <u>\$ 7,453,614</u> | <u>\$ 3,632,081</u> | <u>\$ 3,359,986</u> |

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

| Internal Service Funds | | | Fiduciary Funds | | | Total All Funds | | |
|------------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Actual | Estimated | Budget | Actual | Estimated | Budget | Actual | Estimated | Budget |
| 2013-2014 | 2014-2015 | 2015-2016 | 2013-2014 | 2014-2015 | 2015-2016 | 2013-2014 | 2014-2015 | 2015-2016 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,455,397 | \$ 7,475,000 | \$ 7,475,000 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,315,901 | \$ 7,179,120 | \$ 7,635,400 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,669,497 | \$ 2,460,415 | \$ 2,338,500 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,574,966 | \$ 2,668,000 | \$ 2,708,000 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,415,583 | \$ 2,431,038 | \$ 2,449,320 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,497,322 | \$ 1,638,000 | \$ 1,503,600 |
| \$ 24,168 | \$ 25,000 | \$ 25,000 | \$ - | \$ - | \$ - | \$ 777,945 | \$ 828,000 | \$ 741,000 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 986,934 | \$ 976,861 | \$ 1,072,500 |
| \$ 269,632 | \$ 258,400 | \$ 255,000 | \$ - | \$ - | \$ - | \$ 1,982,281 | \$ 1,945,800 | \$ 1,935,000 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,942,657 | \$ 3,193,830 | \$ 3,200,000 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 154,261 | \$ 149,915 | \$ 45,600 |
| \$ 1,663,660 | \$ 1,695,455 | \$ 1,776,015 | \$ - | \$ - | \$ - | \$ 14,979,753 | \$ 14,543,994 | \$ 15,474,305 |
| \$ 5,521 | \$ 4,100 | \$ 4,100 | \$ 4,167,495 | \$ 1,705,975 | \$ 925,000 | \$ 4,231,490 | \$ 1,764,870 | \$ 985,175 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,250,953 | \$ 5,056,260 | \$ 9,200,000 |
| \$ - | \$ - | \$ - | \$ 2,925,626 | \$ 3,312,700 | \$ 3,379,000 | \$ 2,925,626 | \$ 3,312,700 | \$ 3,379,000 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,236,530 | \$ 1,032,090 | \$ 1,195,420 |
| \$ 309,013 | \$ 232,140 | \$ 210,105 | \$ - | \$ - | \$ - | \$ 738,049 | \$ 827,180 | \$ 2,315,160 |
| <u>\$ 2,271,994</u> | <u>\$ 2,215,095</u> | <u>\$ 2,270,220</u> | <u>\$ 7,093,121</u> | <u>\$ 5,018,675</u> | <u>\$ 4,304,000</u> | <u>\$ 59,135,145</u> | <u>\$ 57,483,073</u> | <u>\$ 63,652,980</u> |
| \$ 376,967 | \$ 461,140 | \$ 505,465 | \$ - | \$ - | \$ - | \$ 1,727,371 | \$ 1,730,358 | \$ 1,837,870 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 92,075 | \$ 95,865 | \$ 126,600 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 411,011 | \$ 410,750 | \$ 406,000 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 103,557 | \$ 153,050 | \$ 212,900 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,105,591 | \$ 2,381,250 | \$ 5,829,300 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,427,236 | \$ 1,504,690 | \$ 1,982,180 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 389,753 | \$ 382,490 | \$ 445,840 |
| \$ 835,489 | \$ 1,489,615 | \$ 1,464,860 | \$ - | \$ - | \$ - | \$ 15,859,531 | \$ 21,538,485 | \$ 23,522,040 |
| \$ - | \$ - | \$ - | \$ 3,471,739 | \$ 3,683,035 | \$ 3,710,260 | \$ 18,057,866 | \$ 19,253,775 | \$ 19,928,220 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,642,037 | \$ 4,471,398 | \$ 5,384,620 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,627,940 | \$ 3,419,245 | \$ 3,661,030 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 397,227 | \$ 683,281 | \$ 608,660 |
| <u>\$ 1,212,456</u> | <u>\$ 1,950,755</u> | <u>\$ 1,970,325</u> | <u>\$ 3,471,739</u> | <u>\$ 3,683,035</u> | <u>\$ 3,710,260</u> | <u>\$ 47,841,195</u> | <u>\$ 56,024,637</u> | <u>\$ 63,945,260</u> |
| \$ 1,059,538 | \$ 264,340 | \$ 299,895 | \$ 3,621,382 | \$ 1,335,640 | \$ 593,740 | \$ 11,293,950 | \$ 1,458,436 | \$ (292,280) |
| \$ 1,393,285 | \$ 2,452,823 | \$ 2,717,163 | \$ 44,999,881 | \$ 48,621,263 | \$ 49,956,903 | \$ 72,970,970 | \$ 84,264,920 | \$ 85,723,356 |
| <u>\$ 2,452,823</u> | <u>\$ 2,717,163</u> | <u>\$ 3,017,058</u> | <u>\$ 48,621,263</u> | <u>\$ 49,956,903</u> | <u>\$ 50,550,643</u> | <u>\$ 84,264,920</u> | <u>\$ 85,723,356</u> | <u>\$ 85,431,076</u> |

Village of Libertyville
Summary of Revenues and Expenditures
Governmental Funds
Fiscal Years Ending April 30, 2014-2016

| | General Fund | | | Special Revenue Funds | | |
|---|----------------------|----------------------|----------------------|------------------------------|----------------------|---------------------|
| | Actual 2013-14 | Estimated 2014-15 | Budget 2015-16 | Actual 2013-14 | Estimated 2014-15 | Budget 2015-16 |
| Revenues | | | | | | |
| Sales Tax | \$ 6,455,397 | \$ 7,475,000 | \$ 7,475,000 | | | |
| Property Tax | \$ 5,955,719 | \$ 6,259,540 | \$ 6,391,000 | \$ 46,871 | \$ 44,500 | \$ 43,665 |
| Other Tax | \$ 1,749,077 | \$ 1,535,000 | \$ 1,510,000 | \$ 920,420 | \$ 925,415 | \$ 828,500 |
| Fire District | \$ 2,574,966 | \$ 2,668,000 | \$ 2,708,000 | | | |
| Other Intergovernmental | \$ 2,415,583 | \$ 2,431,038 | \$ 2,449,320 | | | |
| Licenses & Permits | \$ 1,067,154 | \$ 1,223,000 | \$ 1,083,600 | | | |
| Fines & Penalties | \$ 683,220 | \$ 737,000 | \$ 650,000 | | | |
| Park & Recreation | \$ 986,934 | \$ 976,861 | \$ 1,072,500 | | | |
| Franchise Revenue | \$ 1,443,017 | \$ 1,427,400 | \$ 1,425,000 | | | |
| TIF Revenues | | | | | | |
| Grant Revenue | \$ 123,698 | \$ 30,800 | \$ 15,600 | \$ - | \$ 119,115 | \$ - |
| User Charges | \$ 1,569,856 | \$ 1,717,070 | \$ 1,695,900 | \$ 756,899 | \$ 739,710 | \$ 720,000 |
| Interest | \$ 10,530 | \$ 12,000 | \$ 15,000 | \$ 7,403 | \$ 5,145 | \$ 4,475 |
| Bond Proceeds | | | | | | |
| Pension Contributions | | | | | | |
| Transfers | \$ - | \$ - | \$ - | | | |
| Miscellaneous | \$ 339,312 | \$ 371,660 | \$ 368,125 | \$ 25,898 | \$ 24,350 | \$ 3,500 |
| Total Revenues | \$ 25,374,463 | \$ 26,864,369 | \$ 26,859,045 | \$ 1,757,491 | \$ 1,858,235 | \$ 1,600,140 |
| Expenditures: | | | | | | |
| Administration | \$ 1,350,404 | \$ 1,269,218 | \$ 1,332,405 | | | |
| Boards & Commissions | \$ 92,075 | \$ 95,865 | \$ 126,600 | | | |
| Legal | \$ 411,011 | \$ 410,750 | \$ 406,000 | | | |
| Public Buildings | \$ 80,449 | \$ 111,200 | \$ 113,100 | | | |
| Economic Development | | | | | | |
| Community Development | \$ 1,427,236 | \$ 1,504,690 | \$ 1,982,180 | | | |
| Parking | \$ 41,195 | \$ 69,470 | \$ 117,285 | \$ 348,558 | \$ 313,020 | \$ 328,555 |
| Public Works | \$ 3,694,702 | \$ 4,105,680 | \$ 4,324,040 | \$ 743,434 | \$ 678,195 | \$ 643,330 |
| Public Safety | \$ 14,230,917 | \$ 15,066,479 | \$ 15,820,825 | \$ 355,210 | \$ 504,261 | \$ 397,135 |
| Parks & Recreation | \$ 3,325,083 | \$ 2,162,956 | \$ 2,209,275 | | | |
| Debt Service | | | | | | |
| Other | \$ 181,664 | \$ 370,246 | \$ 191,595 | \$ 215,563 | \$ 313,035 | \$ 417,065 |
| Total Expenditures | \$ 24,834,736 | \$ 25,166,554 | \$ 26,623,305 | \$ 1,662,765 | \$ 1,808,511 | \$ 1,786,085 |
| Net increase (Decrease) in Fund Balance | \$ 539,727 | \$ 1,697,815 | \$ 235,740 | \$ 94,726 | \$ 49,724 | \$ (185,945) |
| Fund Balance- May 1 | \$ 9,900,617 | \$ 10,440,344 | \$ 12,138,159 | \$ 3,282,136 | \$ 3,376,862 | \$ 3,426,586 |
| Fund Balance-April 30 | \$ 10,440,344 | \$ 12,138,159 | \$ 12,373,899 | \$ 3,376,862 | \$ 3,426,586 | \$ 3,240,641 |

Village of Libertyville
 Summary of Revenues and Expenditures
 Governmental Funds
 Fiscal Years Ending April 30, 2014-2016

| Debt Service Funds | | | Capital Project Funds | | | Total Governmental Funds | | |
|--------------------|----------------------|---------------------|-----------------------|----------------------|----------------------|--------------------------|----------------------|----------------------|
| Actual 2013-14 | Estimated 2014-15 | Budget 2015-16 | Actual 2013-14 | Estimated 2014-15 | Budget 2015-16 | Actual 2013-14 | Estimated 2014-15 | Budget 2015-16 |
| \$ - | \$ - | \$ - | | | | \$ 6,455,397 | \$ 7,475,000 | \$ 7,475,000 |
| \$ 313,311 | \$ 875,080 | \$ 1,200,735 | | | | \$ 6,315,901 | \$ 7,179,120 | \$ 7,635,400 |
| | | | | | | \$ 2,669,497 | \$ 2,460,415 | \$ 2,338,500 |
| | | | | | | \$ 2,574,966 | \$ 2,668,000 | \$ 2,708,000 |
| | | | \$ - | \$ - | \$ - | \$ 2,415,583 | \$ 2,431,038 | \$ 2,449,320 |
| | | | \$ 430,168 | \$ 415,000 | \$ 420,000 | \$ 1,497,322 | \$ 1,638,000 | \$ 1,503,600 |
| | | | | | | \$ 683,220 | \$ 737,000 | \$ 650,000 |
| | | | | | | \$ 986,934 | \$ 976,861 | \$ 1,072,500 |
| | | | \$ 269,632 | \$ 260,000 | \$ 255,000 | \$ 1,712,649 | \$ 1,687,400 | \$ 1,680,000 |
| | | | \$ 2,942,657 | \$ 3,193,830 | \$ 3,200,000 | \$ 2,942,657 | \$ 3,193,830 | \$ 3,200,000 |
| | | | \$ 11,468 | \$ - | \$ 30,000 | \$ 135,166 | \$ 149,915 | \$ 45,600 |
| | | | \$ 217,205 | \$ 54,900 | \$ 741,100 | \$ 2,543,960 | \$ 2,511,680 | \$ 3,157,000 |
| \$ 70 | \$ 50 | \$ 100 | \$ 25,664 | \$ 25,000 | \$ 24,500 | \$ 43,667 | \$ 42,195 | \$ 44,075 |
| \$ - | \$ - | \$ - | \$ 5,086,768 | \$ 5,056,260 | \$ 5,000,000 | \$ 5,086,768 | \$ 5,056,260 | \$ 5,000,000 |
| \$ - | | | | | | \$ - | \$ - | \$ - |
| \$ 73,500 | \$ 77,090 | \$ 75,190 | \$ 55,000 | \$ 55,000 | \$ 85,000 | \$ 128,500 | \$ 132,090 | \$ 160,190 |
| \$ - | \$ - | \$ - | \$ 20,284 | \$ 161,200 | \$ 1,713,430 | \$ 385,494 | \$ 557,210 | \$ 2,085,055 |
| <u>\$ 386,881</u> | <u>\$ 952,220</u> | <u>\$ 1,276,025</u> | <u>\$ 9,058,846</u> | <u>\$ 9,221,190</u> | <u>\$ 11,469,030</u> | <u>\$ 36,577,681</u> | <u>\$ 38,896,014</u> | <u>\$ 41,204,240</u> |
| | | | | | | \$ 1,350,404 | \$ 1,269,218 | \$ 1,332,405 |
| | | | | | | \$ 92,075 | \$ 95,865 | \$ 126,600 |
| | | | | | | \$ 411,011 | \$ 410,750 | \$ 406,000 |
| | | | \$ 23,108 | \$ 41,850 | \$ 99,800 | \$ 103,557 | \$ 153,050 | \$ 212,900 |
| | | | \$ 2,105,591 | \$ 2,381,250 | \$ 5,829,300 | \$ 2,105,591 | \$ 2,381,250 | \$ 5,829,300 |
| | | | | | | \$ 1,427,236 | \$ 1,504,690 | \$ 1,982,180 |
| | | | | | | \$ 389,753 | \$ 382,490 | \$ 445,840 |
| | | | \$ 3,934,942 | \$ 4,623,615 | \$ 5,550,500 | \$ 8,373,078 | \$ 9,407,490 | \$ 10,517,870 |
| | | | | | | \$ 14,586,127 | \$ 15,570,740 | \$ 16,217,960 |
| | | | \$ 208,910 | \$ 202,510 | \$ 904,840 | \$ 3,533,993 | \$ 2,365,466 | \$ 3,114,115 |
| \$ 396,615 | \$ 945,350 | \$ 1,279,230 | \$ 41,645 | \$ 46,385 | \$ 45,000 | \$ 438,260 | \$ 991,735 | \$ 1,324,230 |
| | | | \$ - | \$ - | \$ - | \$ 397,227 | \$ 683,281 | \$ 608,660 |
| <u>\$ 396,615</u> | <u>\$ 945,350</u> | <u>\$ 1,279,230</u> | <u>\$ 6,314,196</u> | <u>\$ 7,295,610</u> | <u>\$ 12,429,440</u> | <u>\$ 33,208,312</u> | <u>\$ 35,216,025</u> | <u>\$ 42,118,060</u> |
| \$ (9,734) | \$ 6,870 | \$ (3,205) | \$ 2,744,650 | \$ 1,925,580 | \$ (960,410) | \$ 3,369,369 | \$ 3,679,989 | \$ (913,820) |
| \$ 543,110 | \$ 533,376 | \$ 540,246 | \$ 8,641,988 | \$ 11,386,638 | \$ 13,312,218 | \$ 22,367,851 | \$ 25,737,220 | \$ 29,417,209 |
| <u>\$ 533,376</u> | <u>\$ 540,246</u> | <u>\$ 537,041</u> | <u>\$ 11,386,638</u> | <u>\$ 13,312,218</u> | <u>\$ 12,351,808</u> | <u>\$ 25,737,220</u> | <u>\$ 29,417,209</u> | <u>\$ 28,503,389</u> |

Village of Libertyville
 Summary of Revenues and Expenditures
 Enterprise Funds
 Fiscal Years Ending April 30, 2014-2016

| | Water and Sewer Fund | | | Sports Complex | | | Total Enterprise Funds | | |
|---|----------------------|------------------------|----------------------|---------------------|------------------------|---------------------|------------------------|------------------------|----------------------|
| | Actual 2013-2014 | Estimated 2014-2015 | Budget 2015-16 | Actual 2013-2014 | Estimated 2014-2015 | Budget 2015-16 | Actual 2013-2014 | Estimated 2014-2015 | Budget 2015-16 |
| Revenues | | | | | | | | | |
| Sales Tax | | | | | | | \$ - | \$ - | \$ - |
| Property Tax | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - |
| Other Tax | | | | | | | \$ - | \$ - | \$ - |
| Parking Fees | | | | | | | \$ - | \$ - | \$ - |
| Fire District | | | | | | | \$ - | \$ - | \$ - |
| Other Intergovernmental | | | \$ - | | | | \$ - | \$ - | \$ - |
| Licenses & Permits | | | | | | | \$ - | \$ - | \$ - |
| Fines & Penalties | \$ 70,557 | \$ 66,000 | \$ 66,000 | | | | \$ 70,557 | \$ 66,000 | \$ 66,000 |
| Park & Recreation | | | | | | | \$ - | \$ - | \$ - |
| Franchise Revenue | | | | | | | \$ - | \$ - | \$ - |
| TIF Revenues | | | | | | | \$ - | \$ - | \$ - |
| Grant Revenue | \$ 19,095 | \$ - | \$ - | | | | \$ 19,095 | \$ - | \$ - |
| User Charges | \$ 8,076,655 | \$ 7,646,950 | \$ 7,819,190 | \$ 2,695,478 | \$ 2,689,909 | \$ 2,722,100 | \$ 10,772,133 | \$ 10,336,859 | \$ 10,541,290 |
| Interest | \$ 14,807 | \$ 12,600 | \$ 12,000 | \$ - | \$ - | \$ - | \$ 14,807 | \$ 12,600 | \$ 12,000 |
| Bond Proceeds | \$ 164,185 | \$ - | \$ 4,200,000 | | | | \$ 164,185 | \$ - | \$ 4,200,000 |
| Pension Contributions | | | | | | | \$ - | \$ - | \$ - |
| Transfers | | | | \$ 2,108,030 | \$ 900,000 | \$ 1,035,230 | \$ 2,108,030 | \$ 900,000 | \$ 1,035,230 |
| Miscellaneous | \$ 43,542 | \$ 37,830 | \$ 20,000 | \$ - | \$ - | \$ - | \$ 43,542 | \$ 37,830 | \$ 20,000 |
| Total Revenues | \$ 8,388,841 | \$ 7,763,380 | \$ 12,117,190 | \$ 4,803,508 | \$ 3,589,909 | \$ 3,757,330 | \$ 13,192,349 | \$ 11,353,289 | \$ 15,874,520 |
| Expenditures: | | | | | | | | | |
| Administration | | | | | | | \$ - | \$ - | \$ - |
| Boards & Commissions | | | | | | | \$ - | \$ - | \$ - |
| Legal | | | | | | | \$ - | \$ - | \$ - |
| Public Buildings | | | | | | | \$ - | \$ - | \$ - |
| Economic Development | | | | | | | \$ - | \$ - | \$ - |
| Community Development | | | | | | | \$ - | \$ - | \$ - |
| Parking | | | | | | | \$ - | \$ - | \$ - |
| Public Works | \$ 6,650,964 | \$ 10,641,380 | \$ 11,539,310 | | | | \$ 6,650,964 | \$ 10,641,380 | \$ 11,539,310 |
| Public Safety | | | | | | | \$ - | \$ - | \$ - |
| Parks & Recreation | | | | \$ 2,108,044 | \$ 2,105,932 | \$ 2,270,505 | \$ 2,108,044 | \$ 2,105,932 | \$ 2,270,505 |
| Debt Service | \$ 350,764 | \$ 943,535 | \$ 849,975 | \$ 838,916 | \$ 1,483,975 | \$ 1,486,825 | \$ 1,189,680 | \$ 2,427,510 | \$ 2,336,800 |
| Other | | | | | | | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 7,001,728 | \$ 11,584,915 | \$ 12,389,285 | \$ 2,946,960 | \$ 3,589,907 | \$ 3,757,330 | \$ 9,948,688 | \$ 15,174,822 | \$ 16,146,615 |
| Net increase (Decrease) in Fund Balance | \$ 1,387,113 | \$ (3,821,535) | \$ (272,095) | \$ 1,856,548 | \$ 2 | \$ - | \$ 3,243,661 | \$ (3,821,533) | \$ (272,095) |
| Fund Balance- May 1 | \$ 6,066,501 | \$ 7,453,614 | \$ 3,632,079 | \$ (1,856,548) | \$ - | \$ 2 | \$ 4,209,953 | \$ 7,453,614 | \$ 3,632,081 |
| Fund Balance-April 30 | \$ 7,453,614 | \$ 3,632,079 | \$ 3,359,984 | \$ - | \$ 2 | \$ 2 | \$ 7,453,614 | \$ 3,632,081 | \$ 3,359,986 |

Village of Libertyville
 Summary of Revenues and Expenditures
 Internal Service Funds
 Fiscal Years Ending April 30, 2014-2016

| | Fleet Service & Replacement Fund | | | Technology Equip & Replacement Fund | | | Total Internal Service Funds | | |
|---|----------------------------------|------------------------|---------------------|-------------------------------------|------------------------|---------------------|------------------------------|------------------------|---------------------|
| | Actual 2013-14 | Estimated 2014-2015 | Budget 2015-2016 | Actual 2013-14 | Estimated 2014-2015 | Budget 2015-2016 | Actual 2013-14 | Estimated 2014-2015 | Budget 2015-2016 |
| Revenues | | | | | | | | | |
| Sales Tax | | | | | | | \$ - | \$ - | \$ - |
| Property Tax | | | | | | | \$ - | \$ - | \$ - |
| Other Tax | | | | | | | \$ - | \$ - | \$ - |
| Parking Fees | | | | | | | \$ - | \$ - | \$ - |
| Fire District | | | | | | | \$ - | \$ - | \$ - |
| Other Intergovernmental | | | | | | | \$ - | \$ - | \$ - |
| Licenses & Permits | | | | | | | \$ - | \$ - | \$ - |
| Fines & Penalties | \$24,168 | \$25,000 | \$25,000 | | | | \$ 24,168 | \$ 25,000 | \$ 25,000 |
| Park & Recreation | | | | | | | \$ - | \$ - | \$ - |
| Franchise Revenue | | | | \$269,632 | \$258,400 | \$255,000 | \$ 269,632 | \$ 258,400 | \$ 255,000 |
| TIF Revenues | | | | | | | \$ - | \$ - | \$ - |
| Grant Revenue | | | | | | | \$ - | \$ - | \$ - |
| Charges for Services | \$1,561,660 | \$1,588,455 | \$1,669,015 | \$102,000 | \$107,000 | \$107,000 | \$ 1,663,660 | \$ 1,695,455 | \$ 1,776,015 |
| Interest | \$5,404 | \$4,000 | \$4,000 | \$ 117 | \$ 100 | \$ 100 | \$ 5,521 | \$ 4,100 | \$ 4,100 |
| Pension Contributions | | | | | | | | | |
| Transfers | | | | | | | \$ - | \$ - | \$ - |
| Miscellaneous | \$69,807 | \$62,315 | \$34,400 | \$239,206 | \$169,825 | \$175,705 | \$ 309,013 | \$ 232,140 | \$ 210,105 |
| Total Revenues | \$ 1,661,039 | \$ 1,679,770 | \$ 1,732,415 | \$ 610,955 | \$ 535,325 | \$ 537,805 | \$ 2,271,994 | \$ 2,215,095 | \$ 2,270,220 |
| Expenditures: | | | | | | | | | |
| Administration | | | | \$376,967 | \$461,140 | \$505,465 | \$ 376,967 | \$ 461,140 | \$ 505,465 |
| Boards & Commissions | | | | | | | \$ - | \$ - | \$ - |
| Legal | | | | | | | \$ - | \$ - | \$ - |
| Public Buildings | | | | | | | \$ - | \$ - | \$ - |
| Economic Development | | | | | | | \$ - | \$ - | \$ - |
| Community Development | | | | | | | \$ - | \$ - | \$ - |
| Parking | | | | | | | \$ - | \$ - | \$ - |
| Public Works | \$ 835,489 | \$ 1,489,615 | \$ 1,464,860 | | | | \$ 835,489 | \$ 1,489,615 | \$ 1,464,860 |
| Public Safety | | | | | | | \$ - | \$ - | \$ - |
| Parks & Recreation | | | | | | | \$ - | \$ - | \$ - |
| Debt Service | | | | | | | \$ - | \$ - | \$ - |
| Other | | | | | | | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 835,489 | \$ 1,489,615 | \$ 1,464,860 | \$ 376,967 | \$ 461,140 | \$ 505,465 | \$ 1,212,456 | \$ 1,950,755 | \$ 1,970,325 |
| Net increase (Decrease) in Fund Balance | \$ 825,550 | \$ 190,155 | \$ 267,555 | \$233,988 | \$ 74,185 | \$ 32,340 | \$ 1,059,538 | \$ 264,340 | \$ 299,895 |
| Fund Balance- May 1 | \$ 917,642 | \$ 1,743,192 | \$ 1,933,347 | \$475,643 | \$709,631 | \$783,816 | \$ 1,393,285 | \$ 2,452,823 | \$ 2,717,163 |
| Fund Balance-April 30 | \$ 1,743,192 | \$ 1,933,347 | \$ 2,200,902 | \$ 709,631 | \$ 783,816 | \$ 816,156 | \$ 2,452,823 | \$ 2,717,163 | \$ 3,017,058 |

Village of Libertyville
 Summary of Revenues and Expenditures
 Fiduciary Funds
 Fiscal Years Ending April 30, 2014-2016

| | Police Pension Fund | | | Fire Pension Fund | | | Total Fiduciary Funds | | |
|---|---------------------|------------------------|---------------------|---------------------|------------------------|---------------------|-----------------------|------------------------|---------------------|
| | Actual 2013-2014 | Estimated 2014-2015 | Budget 2015-16 | Actual 2013-2014 | Estimated 2014-2015 | Budget 2015-16 | Actual 2013-2014 | Estimated 2014-2015 | Budget 2015-16 |
| 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 | \$2,280,012 | \$1,235,975 | \$425,000 | \$ 1,887,483 | \$ 470,000 | \$ 500,000 | \$ 4,167,495 | \$ 1,705,975 | \$ 925,000 |
| Pension Fund Contributions | \$1,559,618 | \$1,770,400 | \$1,844,000 | \$ 1,366,008 | \$ 1,542,300 | \$ 1,535,000 | \$ 2,925,626 | \$ 3,312,700 | \$ 3,379,000 |
| Transfers | | | | | | | \$ - | \$ - | \$ - |
| Miscellaneous | | | | | | | \$ - | \$ - | \$ - |
| Total Revenues | \$ 3,839,630 | \$ 3,006,375 | \$ 2,269,000 | \$ 3,253,491 | \$ 2,012,300 | \$ 2,035,000 | \$ 7,093,121 | \$ 5,018,675 | \$ 4,304,000 |
| Expenditures: | | | | | | | | | |
| Administration | | | | | | | \$ - | \$ - | \$ - |
| Boards & Commissions | | | | | | | \$ - | \$ - | \$ - |
| Legal | | | | | | | \$ - | \$ - | \$ - |
| Public Buildings | | | | | | | \$ - | \$ - | \$ - |
| Economic Development | | | | | | | \$ - | \$ - | \$ - |
| Community Development | | | | | | | \$ - | \$ - | \$ - |
| Parking | | | | | | | \$ - | \$ - | \$ - |
| Public Works | | | | | | | \$ - | \$ - | \$ - |
| Public Safety | \$ 2,168,230 | \$ 2,254,120 | \$ 2,308,010 | \$ 1,303,509 | \$ 1,428,915 | \$ 1,402,250 | \$ 3,471,739 | \$ 3,683,035 | \$ 3,710,260 |
| Parks & Recreation | | | | | | | \$ - | \$ - | \$ - |
| Debt Service | | | | | | | \$ - | \$ - | \$ - |
| Other | | | | | | | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 2,168,230 | \$ 2,254,120 | \$ 2,308,010 | \$ 1,303,509 | \$ 1,428,915 | \$ 1,402,250 | \$ 3,471,739 | \$ 3,683,035 | \$ 3,710,260 |
| Net increase (Decrease) in Fund Balance | \$ 1,671,400 | \$ 752,255 | \$ (39,010) | \$ 1,949,982 | \$ 583,385 | \$ 632,750 | \$ 3,621,382 | \$ 1,335,640 | \$ 593,740 |
| Fund Balance- May 1 | \$24,171,867 | \$25,843,267 | \$26,595,522 | \$20,828,014 | \$22,777,996 | \$23,361,381 | \$44,999,881 | \$48,621,263 | \$49,956,903 |
| Fund Balance-April 30 | <u>\$25,843,267</u> | <u>\$26,595,522</u> | <u>\$26,556,512</u> | <u>\$22,777,996</u> | <u>\$23,361,381</u> | <u>\$23,994,131</u> | <u>\$48,621,263</u> | <u>\$49,956,903</u> | <u>\$50,550,643</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 2015-16 budget is a total of \$15,846,090 in capital expenditures. Of this total, \$995,940 is allocated to routine capital expenditures and \$14,850,150 is for non-routine capital expenditures. Following is a summary of the major non-routine capital projects that have been funded in the 2015-2016 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 | \$3,525,000 |
| Road System | \$5,690,000 |
| Public Building | \$159,000 |
| Park Improvements | \$360,750 |
| Sidewalk & Streetscape | \$210,000 |
| Sanitary System | \$335,000 |
| Water System | \$3,176,000 |
| Wastewater Treatment System | \$918,400 |
| Storm Sewer | <u>\$476,000</u> |
| TOTAL | <u>\$14,850,150</u> |

Capital Expenditures by Fund

| | |
|------------------------------|-------------------------|
| Motor Fuel Tax | \$550,000 |
| Capital Improvement Fund | \$1,396,000 |
| Water & Sewer Fund | \$4,759,400 |
| Tax Increment Financing Fund | \$3,525,000 |
| Road Improvement Fund | \$4,100,000 |
| Park Improvement Fund | \$360,750 |
| Sports Complex Fund | <u>\$159,000</u> |
| TOTAL | <u>\$14,850,150</u> |

| | |
|--|--------------------|
| Road Improvement Program | \$5,690,000 |
| Impact on Operating Budget –Decrease <\$10,000 | |
| Paving Rehabilitation | \$5,690,000 |
| Parking Improvements | \$3,525,000 |
| Impact on Operating Budget –\$0 | |
| Legion Lot Improvements..... | \$25,000 |
| Civic Center Parking Improvements | \$3,500,000 |
| Buildings | \$159,000 |
| Impact on Operating Budget –Decrease <\$1,000 | |
| Remodeling | \$159,000 |
| Sidewalk & Streetscape | \$210,000 |
| Impact on Operating Budget –Decrease <\$1,000 | |
| Sidewalk Replacement..... | \$65,000 |
| Petersen Road Streetscape Design..... | \$25,000 |
| Streetlight Painting & Replacement | \$70,000 |
| Rockland Road Bridge Painting | \$50,000 |
| Sanitary System | \$335,000 |
| Impact on Operating Budget –None | |
| Sanitary Sewer Rehabilitation..... | \$25,000 |
| Sewer Lining and Repairs | \$85,000 |
| Route 21 and 137 Sanitary Sewer Relocation..... | \$175,000 |
| Lift Station Replacement..... | \$50,000 |
| Water System | \$3,176,000 |
| Impact on Operating Budget –Decrease <\$10,000 | |
| Rt. 21 & 137 Watermain Relocation..... | \$75,000 |
| Lake Street Watermain Replacement | \$180,000 |
| Watermain Rehabilitation & Engineering | \$1,474,000 |
| Annual Televising Inspection | \$100,000 |
| West Park Avenue Watermain | \$520,000 |
| SCADA-Water system upgrade | \$17,000 |
| Ashley Capital Interconnection | \$810,000 |
| Storm Sewer | \$476,000 |
| Impact on Operating Budget –Decrease <\$1,000 | |
| Greentree Subdivision Storm Sewer Improvements..... | \$15,000 |
| Inflow/Infiltration | \$330,000 |
| Sunset Storm Sewer Improvements | \$10,000 |
| North Shore Bike Path Drainage Improvements..... | \$121,000 |
| Waste Water Treatment Plant (WWTP) | \$918,400 |
| Impact on Operating Budget –Decrease <\$1,000 | |
| Construction of Facility and Screw Pump Replacement..... | \$918,400 |
| Park Improvements | \$360,750 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

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

Detail: Annual pavement rehabilitation program for shave & pave of Village roads.

Operating

Budget Impact: Streets operating budget expenditures will be decreased for pavement maintenance, asphalt, concrete, pavement marking, signage and labor due to road resurfacing.

| Item Description | 2014-15 Budget | 2014-15 Year End Estimate | 2015-16 Request | Admin. Revisions | Approved Budget |
|-------------------------|-------------------|---------------------------------|--------------------|---------------------|--------------------|
| Road Program | \$650,000 | \$547,000 | \$550,000 | \$0 | \$550,000 |
| Construction Management | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$650,000 | \$547,000 | \$550,000 | \$0 | \$550,000 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

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: In 2014 a sludge cake storage facility was built at the WWTP due to a new state law that makes it more difficult for bio-solids haulers to spread cake solids at their approved sites in a timely fashion. The cake storage building will give the Village at least four months of additional storage.
 One of three screw pumps at the WWTP was replaced because it had to be taken out of service as portions of it had been broken and had done damage to the surrounding parts.
 The buildings at the WWTP will have facility-wide brick and tuck pointing repairs done in 2015. A majority of the buildings at the treatment plant were built in the early 1970s and require repairs and maintenance.

Operating Budget Impact: Construction of the sludge storage facility will reduce the sludge hauling account over the long term. This allows for flexibility of not being handled twice, but only once, which results in a cost savings.

| Item Description | 2014-15 | | 2015-16 Request | Admin. Revisions | Approved Budget |
|---------------------------------------|----------------|-------------------|-----------------|------------------|-----------------|
| | 2014-15 Budget | Year End Estimate | | | |
| Construction - Facility | \$0 | \$0 | \$770,500 | \$0 | \$770,500 |
| Construction of Cake Storage Facility | \$803,000 | \$655,000 | \$0 | \$0 | \$0 |
| Screw Pump Replacement | \$0 | \$67,200 | \$147,900 | \$0 | \$147,900 |
| | \$803,000 | \$722,200 | \$918,400 | \$0 | \$918,400 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

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 1:
 Operating
 Budget Impact: Reduction in watermain repair expenses such as labor, backfill, gravel, clamps, valves and landscape restorations for the repair of watermain breaks. <\$10,000 per year.

| Item Description | 2014-15 Budget | 2014-15 Year End Estimate | 2015-16 Request | Admin. Revisions | Approved Budget |
|--|-------------------|---------------------------------|--------------------|---------------------|--------------------|
| 21/137 Watermain Relocation IDOT Intersection Widening Construction | \$75,000 | \$75,000 | \$75,000 | \$0 | \$75,000 |
| Lake Street Watermain Replacement Construction | \$180,000 | \$180,000 | \$180,000 | \$0 | \$180,000 |
| | \$255,000 | \$255,000 | \$255,000 | \$0 | \$255,000 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

Fund: Underground Utilities Rehabilitation-Bond
 Account No. 20-20 24-6-772
 Description: Watermain and Sewer Improvement
 Purpose: Materials and supplies related to the maintenance and repair of streets.
 Detail: Watermain rehabilitation to coincide with annual road program; construction of a back-up emergency well if JAWA fails, construction of water interconnection to provide the ability to pump water to the NW area of the Village; Inflow/Infiltration reduction.
 Operating
 Budget Impact: Reduction in watermain repair expenses such as labor, backfill, gravel, clamps, valves and landscape restorations for the repair of watermain breaks and sanitary expenses such as cleaning, televising, equipment and labor. <\$10,000 per year

| Item Description | 2014-15 Budget | 2014-15 Year End Estimate | 2015-16 Request | Admin. Revisions | Approved Budget |
|--|--------------------|---------------------------|--------------------|------------------|--------------------|
| 2014-15 Watermain Rehabilitation | | | | | |
| a. Design Engineering | \$74,000 | \$0 | \$0 | \$0 | \$0 |
| b. Survey | \$0 | \$0 | \$0 | \$0 | \$0 |
| c. Sewer Televising Inspection | \$75,000 | \$0 | \$0 | \$0 | \$0 |
| d. Construction | \$1,300,000 | \$0 | \$0 | \$0 | \$0 |
| 2015-16 Watermain Rehabilitation | | | | | |
| a. Design Engineering | \$70,000 | \$0 | \$0 | \$0 | \$0 |
| b. Survey | \$50,000 | \$0 | \$0 | \$0 | \$0 |
| c. Construction | \$300,000 | \$0 | \$0 | \$0 | \$0 |
| Cass Avenue Lift Station/Diversion Sewer | | | | | |
| a. Design and Construction Engineering | \$125,000 | \$45,000 | \$0 | \$0 | \$0 |
| Well No.12 Rehab. | | | | | |
| a. Design Engineering | \$50,000 | \$70,000 | \$0 | \$0 | \$0 |
| b. Construction | \$426,000 | \$375,000 | \$0 | \$0 | \$0 |
| Ashley Capital Interconnection and Peterson Road BPS | | | | | |
| a. Design and Construction Engineering | \$115,000 | \$60,000 | \$110,000 | \$0 | \$110,000 |
| b. Construction | \$400,000 | \$400,000 | \$700,000 | \$0 | \$700,000 |
| West Park Avenue Water Main | | | | | |
| a. Design and Construction Engineering | \$10,000 | \$5,000 | \$20,000 | \$0 | \$20,000 |
| b. Construction | \$0 | \$0 | \$500,000 | \$0 | \$500,000 |
| Inflow/Infiltration | \$300,000 | \$300,000 | \$300,000 | \$0 | \$300,000 |
| I&I Engineering | \$30,000 | \$30,000 | \$30,000 | \$0 | \$30,000 |
| Construction Coordinator | \$50,000 | \$48,000 | \$50,000 | \$0 | \$50,000 |
| 14-15 Watermain Rehabilitation | | | | | |
| a. Design and Construction Engineering | \$0 | \$70,000 | \$0 | \$0 | \$0 |
| b. Construction | \$0 | \$1,000,000 | \$0 | \$0 | \$0 |
| 15-16 Watermain Rehabilitation | | | | | |
| a. Design Engineering | \$0 | \$70,000 | \$74,000 | \$0 | \$74,000 |
| b. Survey | \$0 | \$33,600 | \$0 | \$0 | \$0 |
| c. Construction | \$0 | \$400,000 | \$900,000 | \$0 | \$900,000 |
| 16-17 Watermain Rehabilitation | | | | | |
| a. Design Engineering | \$0 | \$0 | \$70,000 | \$0 | \$70,000 |
| b. Survey | \$0 | \$0 | \$50,000 | \$0 | \$50,000 |
| c. Construction | \$0 | \$0 | \$300,000 | \$0 | \$300,000 |
| CCDD Engineering | \$30,000 | \$19,000 | \$30,000 | \$0 | \$30,000 |
| Annual Televising Inspection | \$0 | \$123,800 | \$100,000 | \$0 | \$100,000 |
| | \$3,405,000 | \$3,049,400 | \$3,234,000 | \$0 | \$3,234,000 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

Fund: Water & Sewer Capital Improvements
 Account No. 20-20 24-6-775
 Description: Sanitary Sewer Relocation
 Purpose: Relocation of Sanitary Sewer mains due to road improvement projects or to improve system capacity.
 Detail: Village portion of sewer main relocation for the IDOT project at Milwaukee and 137.
 Operating
 Budget Impact: Reduction in sanitary sewer operating expenses such as pavement restoration, cleaning, televising, equipment and labor. <\$10,000 per year

| Item Description | 2014-15 Budget | 2014-15 Year End Estimate | 2015-16 Request | Admin. Revisions | Approved Budget |
|----------------------------------|-------------------|---------------------------------|--------------------|---------------------|--------------------|
| 21/137 Sanitary Sewer Relocation | \$17,175 | \$17,175 | \$175,000 | \$0 | \$175,000 |
| | \$17,175 | \$17,175 | \$175,000 | \$0 | \$175,000 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

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

Operating

Budget Impact: Reduction in sanitary sewer operating expenses such as pavement restoration, cleaning, televising, equipment and labor. <\$10,000 per year

| Item Description | 2014-15 Budget | 2014-15 Year End Estimate | 2015-16 Request | Admin. Revisions | Approved Budget |
|---|-------------------|---------------------------------|--------------------|---------------------|--------------------|
| Sanitary sewer repairs on streets which are on the annual pavement rehab. | \$200,000 | \$200,000 | \$25,000 | \$0 | \$25,000 |
| Sewer lining and/or manhole repairs - various locations | \$85,000 | \$85,000 | \$85,000 | \$0 | \$85,000 |
| | \$285,000 | \$285,000 | \$110,000 | \$0 | \$110,000 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

Fund: Water & Sewer Capital Improvements
 Account No. 20-2024-6-777
 Description: Lift Station Improvements
 Purpose: Capital expenses for significant upgrades or replacements at various wastewater lift stations.
 Detail: Purchase second portable generator to supply power to lift stations during multiple station outages and/or to back up failure of current portable generator as well as existing stationary generators.
 Operating
 Budget Impact: Minimal

| Item Description | 2014-15 | | 2015-16 Request | Admin. Revisions | Approved Budget |
|-----------------------------------|-------------------|----------------------|--------------------|---------------------|--------------------|
| | 2014-15 Budget | Year End Estimate | | | |
| Second portable generator | \$35,000 | \$29,700 | \$0 | \$0 | \$0 |
| Route 45 Lift Station Replacement | \$0 | \$0 | \$50,000 | \$0 | \$50,000 |
| | \$35,000 | \$29,700 | \$50,000 | \$0 | \$50,000 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

Fund: Water & Sewer Capital Improvements
 Account No. 20-20-24-6-795
 Description: SCADA Upgrades
 Purpose: Update to SCADA system.
 Operating
 Budget Impact: Minimal operating budget impact. These upgrades may realize a savings in SCADA consultant costs.

| Item Description | 2014-15 Budget | 2014-15 Year End Estimate | 2015-16 Request | Admin. Revisions | Approved Budget |
|-----------------------------------|-------------------|---------------------------------|--------------------|---------------------|--------------------|
| Winchester Tower Transducer | \$0 | \$0 | \$2,000 | \$0 | \$2,000 |
| Flow Meters | \$0 | \$0 | \$6,500 | \$0 | \$6,500 |
| Control Panel Power Unit Upgrade: | \$5,000 | \$4,980 | \$8,500 | \$0 | \$8,500 |
| Red Top Booster 3 Pump Motor | \$5,000 | \$54,000 | \$0 | \$0 | \$0 |
| Liquid Chlorine Pumps | \$7,000 | \$7,000 | \$0 | \$0 | \$0 |
| | \$17,000 | \$65,980 | \$17,000 | \$0 | \$17,000 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

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

| Item Description | 2014-15 | | 2015-16 Request | Admin. Revisions | Approved Budget |
|-----------------------------|-------------------|----------------------|--------------------|---------------------|--------------------|
| | 2014-15 Budget | Year End Estimate | | | |
| Replace Meeting Room Floors | \$0 | \$0 | \$9,000 | \$0 | \$9,000 |
| Remodeling | \$0 | \$22,500 | \$150,000 | \$0 | \$150,000 |
| New Fitness Equipment | \$0 | \$36,370 | \$0 | \$0 | \$0 |
| Replace Doors | \$30,000 | \$30,000 | \$0 | \$0 | \$0 |
| | \$30,000 | \$88,870 | \$159,000 | \$0 | \$159,000 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

Fund: TIF
 Account No. 09-00-00-0-776
 Description: Parking Improvements
 Purpose: Reconstruction of surface lots, construction of parking structure(s), landscaping, lighting of downtown parking lots.
 Detail: Parking Improvements in the downtown TIF area.
 Operating
 Budget Impact: Reduction in cost for parking lot maintenance in the TIF area - operating budget expenditures will be decreased for pavement maintenance, asphalt, concrete, pavement marking, signage and labor due to road resurfacing.

| Item/ Description | 2014-15 | | 2015-16 Request | Admin. Revisions | Approved Budget |
|---|-------------------|----------------------|--------------------|---------------------|--------------------|
| | 2014-15 Budget | Year End Estimate | | | |
| East Side Milwaukee lot Engineering, surveys | \$50,000 | \$1,305 | \$0 | \$0 | \$0 |
| Civic Center Parking Improvement: | \$5,000 | \$140,000 | \$3,500,000 | \$0 | \$3,500,000 |
| Legion Lot | \$50,000 | \$0 | \$25,000 | \$0 | \$25,000 |
| | \$105,000 | \$141,305 | \$3,525,000 | \$0 | \$3,525,000 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

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

Operating

Budget Impact: These expenditures will reduce the operating costs in the long term. Streetlight painting improves the appearance of the streetlights and reduces the need to maintain them in the next several years. The downtown crosswalk repairs reduces maintenance costs such as labor, new bricks, and asphalt; and reduces the risk of a pedestrian of tripping & falling on the brick paved crosswalks.

| Item Description | 2014-15 Budget | 2014-15 | | Admin. Revisions | Approved Budget |
|----------------------------|-------------------|----------------------|--------------------|---------------------|--------------------|
| | | Year End Estimate | 2015-16 Request | | |
| Streetlight Painting | \$30,000 | \$30,000 | \$30,000 | \$0 | \$30,000 |
| Downtown Crosswalk Repairs | \$20,000 | \$0 | \$0 | \$0 | \$0 |
| | \$50,000 | \$30,000 | \$30,000 | \$0 | \$30,000 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

Fund: Capital Improvement Fund
 Account No. 40-00-00-0-773
 Description: Annual Road Improvement Fund
 Purpose: Funding for the Annual Pavement Rehabilitation Program on non federal-aid streets.
 Typically combined with Motor Fuel Tax revenues to fund the annual street program.

Operating
 Budget Impact: Streets operating budget expenditures will be decreased for pavement maintenance, asphalt, concrete, pavement marking, signage and labor due to road resurfacing.

| Item Description | 2014-15 Budget | 2014-15 Year End Estimate | 2015-16 Request | Admin. Revisions | Approved Budget |
|-----------------------------------|--------------------|---------------------------|--------------------|------------------|--------------------|
| Class C Pavement Patching | \$175,000 | \$162,000 | \$200,000 | \$0 | \$200,000 |
| Thermoplastic Pavement Striping | \$20,000 | \$17,000 | \$40,000 | \$0 | \$40,000 |
| 14-15 Reconstruction Design Eng | \$100,000 | \$100,000 | \$0 | \$0 | \$0 |
| 14-15 Reconstruction-Construction | \$900,000 | \$644,000 | \$0 | \$0 | \$0 |
| 15-16 Reconstruction Design Eng | \$90,000 | \$60,000 | \$90,000 | \$0 | \$90,000 |
| 15-16 Reconstruction-Construction | \$60,000 | \$0 | \$675,000 | \$0 | \$675,000 |
| W. Maple Engineering | \$20,000 | \$11,000 | \$0 | \$0 | \$0 |
| Crack Sealing | \$35,000 | \$35,000 | \$35,000 | \$0 | \$35,000 |
| | \$1,400,000 | \$1,029,000 | \$1,040,000 | \$0 | \$1,040,000 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

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

Detail:
 #4 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.

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

Operating

Budget Impact: Minimal reduction in storm sewer operating expenses such as cleaning, televising, equipment and labor.

| Item Description | 2014-15 | | 2015-16 Request | Admin. Revisions | Approved Budget |
|--|-------------------|----------------------|--------------------|---------------------|--------------------|
| | 2014-15 Budget | Year End Estimate | | | |
| #1 North Shore Bike Path Drainage Improvement | \$0 | \$0 | \$121,000 | \$0 | \$121,000 |
| #2 Sunset Storm Sewer Improvement | \$0 | \$0 | \$10,000 | \$0 | \$10,000 |
| #3 Burdick Storm Sewer study | \$0 | \$33,195 | \$0 | \$0 | \$0 |
| #4 Rockland Road and Second Ave. Storm Sewer Improvements | \$35,000 | \$13,000 | \$0 | \$0 | \$0 |
| #5 Greentree Sub. Storm Sewer Improvement | \$35,000 | \$30,000 | \$15,000 | \$0 | \$15,000 |
| | \$70,000 | \$76,195 | \$146,000 | \$0 | \$146,000 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

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

| Item Description | 2014-15 | | 2015-16 Request | Admin. Revisions | Approved Budget |
|---------------------|-------------------|----------------------|--------------------|---------------------|--------------------|
| | 2014-15 Budget | Year End Estimate | | | |
| Streetlights | \$40,000 | \$31,230 | \$40,000 | \$0 | \$40,000 |
| | \$40,000 | \$31,230 | \$40,000 | \$0 | \$40,000 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

Fund: Capital Improvement Fund
 Account No. 40-00-00-0-782
 Description: Bridge Repair & Replacement/Painting
 Purpose: Rockland Bridge painting to enhance the appearance of the bridge.
 Detail: Bridge Painting and minor repairs
 Operating
 Budget Impact: Minimal

| Item Description | 2014-15 | 2014-15 | 2015-16 Request | Admin. Revisions | Approved Budget |
|-------------------------------|----------|----------------------|--------------------|---------------------|--------------------|
| | Budget | Year End Estimate | | | |
| Rockland Road Bridge Painting | \$50,000 | \$0 | \$50,000 | \$0 | \$50,000 |
| Rockland Road Bridge Repair | \$0 | \$10,000 | \$0 | \$0 | \$0 |
| | \$50,000 | \$10,000 | \$50,000 | \$0 | \$50,000 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

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

Operating
 Budget Impact: The sidewalk repairs reduces maintenance costs such as labor, backfill material, asphalt, concrete; and reduces the risk of a pedestrian of tripping & falling on the sidewalks.

| Item Description | 2014-15 | | | | |
|--------------------------|----------------|-------------------|-----------------|------------------|-----------------|
| | 2014-15 Budget | Year End Estimate | 2015-16 Request | Admin. Revisions | Approved Budget |
| Sidewalks (grant funded) | \$60,000 | \$60,000 | \$65,000 | \$0 | \$65,000 |
| | \$60,000 | \$60,000 | \$65,000 | \$0 | \$65,000 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

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

| Item Description | 2014-15 | | 2015-16 Request | Admin. Revisions | Approved Budget |
|----------------------------------|-------------------|----------------------|--------------------|---------------------|--------------------|
| | 2014-15 Budget | Year End Estimate | | | |
| Petersen Road Streetscape Design | \$25,000 | \$25,000 | \$25,000 | \$0 | \$25,000 |
| | \$25,000 | \$25,000 | \$25,000 | \$0 | \$25,000 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

Fund: Street Pavement Rehabilitation-Bond
 Account No. 41-0000-6-773
 Description: Street Pavement Rehabilitation Improvement
 Purpose: Materials and supplies related to the maintenance and repair of streets.
 Detail: Roads to be rehabilitated with bonds issued via Road Referendum passed in March 2012.
 Operating
 Budget Impact: Streets operating budget expenditures will be decreased for pavement maintenance, asphalt, concrete, pavement marking, signage and labor due to road resurfacing.

| Item Description | 2014-15 | | 2015-16 Request | Admin. Revisions | Approved Budget |
|--|---------------------|----------------------|--------------------|---------------------|--------------------|
| | 2014-15 Approved | Year End Estimate | | | |
| Pavement Rehab - Construction | \$0 | \$38,900 | \$0 | \$0 | \$0 |
| CCDD Engineering Services | \$50,000 | \$20,000 | \$50,000 | \$0 | \$50,000 |
| 13-14 Reconstruction-Construction | \$500,000 | \$93,655 | \$0 | \$0 | \$0 |
| 14-15 Pavement Rehabilitation - Design Engineering | \$323,210 | \$323,210 | \$0 | \$0 | \$0 |
| 14-15 Pavement Rehabilitation - Construction | \$3,500,000 | \$2,694,500 | \$50,000 | \$0 | \$50,000 |
| 15-16 Pavement Rehabilitation - Design Engineering | \$100,000 | \$100,000 | \$330,000 | \$0 | \$330,000 |
| 15-16 Pavement Rehabilitation - Construction | \$1,000,000 | \$0 | \$3,500,000 | \$0 | \$3,500,000 |
| 16-17 Pavement Rehabilitation - Design Engineering | \$0 | \$0 | \$100,000 | \$0 | \$100,000 |
| Crack Sealing-New Pavement | \$40,000 | \$40,000 | \$40,000 | \$0 | \$40,000 |
| Construction Coordinator | \$30,000 | \$32,425 | \$30,000 | \$0 | \$30,000 |
| Total | \$5,543,210 | \$3,342,690 | \$4,100,000 | \$0 | \$4,100,000 |

**Village of Libertyville
Public Works Department
Budget Year 2015-16**

Fund: Park Improvement
 Account No. 45-00-00-0-782
 Description: Improvement to Parking Lot and Parks
 Purpose: Capital improvements to Village Parks system.
 Detail: None
 Operating
 Budget Impact: Reduced costs in the Parks operating budget such as labor, and equipment to repair and maintain Parks buildings, playgrounds, & the pools. Reduction in injury claims when Parks equipment and facilities are replaced and maintained properly.

| Item Description | 2014-15 Budget | 2014-15 | | 2015-16 Request | Admin. Revisions | Approved Budget |
|------------------------|-------------------|----------------------|--|--------------------|---------------------|--------------------|
| | | Year End Estimate | | | | |
| Park Improvement Costs | \$126,800 | \$125,920 | | \$360,750 | \$0 | \$360,750 |
| | \$126,800 | \$125,920 | | \$360,750 | \$0 | \$360,750 |

**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 2014 calendar year was \$1,041,190,433. Using the current debt limit restriction for non-home rule municipalities, 8.625% of Libertyville’s EAV would yield a maximum debt limit amount of \$89,802,674. As of May 1, 2015 Libertyville had \$43,825,000 in total debt. Of this amount, \$15,610,000 is attributable to the debt limit, which is below the maximum allowed.

Libertyville’s current bond rating is Aa2. The current population for the Village is 20,315 which results in a gross debt per capita as of May 1, 2015 of \$2,157. 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, 2015

General Obligation Limited Tax Refunding Bonds, Series 2008

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

General Obligation Refunding Bonds, Series 2010A

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

General Obligation Refunding Bonds (Taxable), Series 2010B

Original Issue Amount: \$3,245,000

Original Issue Date: April 1, 2010

Date of Maturity: December 15, 2027

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

General Obligation Refunding Bonds (Taxable), Series 2010C

Original Issue Amount: \$3,840,000

Original Issue Date: October 12, 2010

Date of Maturity: December 15, 2020

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

General Obligation Bonds, Series 2010D

Original Issue Amount: \$470,000

Original Issue Date: October 12, 2010

Date of Maturity: December 15, 2017

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

General Obligation Bonds, Series 2012A

Original Issue Amount: \$5,000,000

Original Issue Date: November 20, 2012

Date of Maturity: December 15, 2031

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

General Obligation Bonds, Series 2012B

Original Issue Amount: \$4,200,000

Original Issue Date: November 20, 2012

Date of Maturity: May 1, 2032

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

General Obligation Bonds, Series 2013A

Original Issue Amount: \$5,000,000

Original Issue Date: October 23, 2013

Date of Maturity: December 15, 2032

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

General Obligation Bonds, Series 2013B

Original Issue Amount: \$4,200,000

Original Issue Date: October 23, 2013

Date of Maturity: May 1, 2032

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

General Obligation Refunding Bonds, Series 2014A

Original Issue Amount: \$2,215,000

Original Issue Date: April 8, 2014

Date of Maturity: May 1, 2022

Description: Bonds used to refund the 2006 Series Bonds issued to finance water and sewer projects

General Obligation Bonds, Series 2014B

Original Issue Amount: \$5,000,000

Original Issue Date: October 29, 2014

Date of Maturity: December 15, 2032

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

Summary of Debt Outstanding and Fiscal Year 2015-2016 Debt Service Requirements

| Debt Issuance Name | Original Issue Amount | Outstanding as of May 1, 2014 | Principal Due 2014-2015 | Interest Due 2014-2015 | Total Due 2014-2015 |
|----------------------------------|------------------------------|--------------------------------------|--------------------------------|-------------------------------|----------------------------|
| General Obligation 2008 Ltd. Tax | \$ 1,710,000 | \$ 965,000 | \$ 180,000 | \$ 37,853 | \$ 217,853 |
| General Obligation 2010A | \$11,570,000 | \$11,495,000 | \$ 75,000 | \$ 471,006 | \$ 546,006 |
| General Obligation 2010B Taxable | \$ 3,245,000 | \$ 3,075,000 | \$ 175,000 | \$ 156,612 | \$ 331,612 |
| General Obligation 2010C | \$ 3,840,000 | \$ 3,200,000 | \$ 505,000 | \$ 81,976 | \$ 586,976 |
| General Obligation 2010D | \$ 470,000 | \$ 205,000 | \$ 70,000 | \$ 5,190 | \$ 75,190 |
| General Obligation 2012A | \$ 5,000,000 | \$ 4,805,000 | \$ 205,000 | \$ 100,426 | \$ 305,426 |
| General Obligation 2012B | \$ 4,200,000 | \$ 4,050,000 | \$ 160,000 | \$ 84,300 | \$ 244,300 |
| General Obligation 2013A | \$ 5,000,000 | \$ 4,840,000 | \$ 190,000 | \$ 165,488 | \$ 355,488 |
| General Obligation 2013B | \$ 4,200,000 | \$ 3,975,000 | \$ 155,000 | \$ 129,726 | \$ 284,726 |
| General Obligation 2014A | \$ 2,215,000 | \$ 2,215,000 | \$ 245,000 | \$ 62,775 | \$ 307,775 |
| General Obligation 2014B | \$ 5,000,000 | \$ 5,000,000 | \$ 170,000 | \$ 151,968 | \$ 321,968 |
| Total | | \$43,825,000 | \$ 2,130,000 | \$1,447,320 | \$3,577,320 |

VILLAGE OF LIBERTYVILLE
SCHEDULE OF BONDED DEBT RETIREMENT

| Payments Due in Fiscal Year | All Years | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 |
|---|---------------|--------------|--------------|--------------|--------------|--------------|--------------|
| General Purpose Debt | | | | | | | |
| \$1,710,000 General Obligation Limited TaxRefunding Bonds (2008) | | | | | | | |
| June- interest | \$ 59,823 | \$ 18,926 | \$ 15,776 | \$ 12,308 | \$ 8,508 | \$ 4,305 | |
| December - interest | \$ 59,823 | \$ 18,926 | \$ 15,776 | \$ 12,308 | \$ 8,508 | \$ 4,305 | |
| December - principal | \$ 965,000 | \$ 180,000 | \$ 185,000 | \$ 190,000 | \$ 205,000 | \$ 205,000 | |
| \$470,000 General Obligation Refunding Alternate Bonds - Bolander (2010D) | | | | | | | |
| June- interest | \$ 5,160 | \$ 2,595 | \$ 1,720 | \$ 845 | | | |
| December - interest | \$ 5,160 | \$ 2,595 | \$ 1,720 | \$ 845 | | | |
| December - principal | \$ 205,000 | \$ 70,000 | \$ 70,000 | \$ 65,000 | | | |
| \$5,000,000 General Obligation Bonds (2012A) | | | | | | | |
| June- interest | \$ 511,226 | \$ 50,213 | \$ 48,163 | \$ 46,063 | \$ 43,863 | \$ 41,563 | \$ 39,213 |
| December - interest | \$ 511,226 | \$ 50,213 | \$ 48,163 | \$ 46,063 | \$ 43,863 | \$ 41,563 | \$ 39,213 |
| December - principal | \$ 4,805,000 | \$ 205,000 | \$ 210,000 | \$ 220,000 | \$ 230,000 | \$ 235,000 | \$ 245,000 |
| \$5,000,000 General Obligation Bonds (2013A) | | | | | | | |
| June- interest | \$ 922,120 | \$ 82,744 | \$ 79,894 | \$ 76,969 | \$ 73,894 | \$ 70,744 | \$ 67,444 |
| December - interest | \$ 922,120 | \$ 82,744 | \$ 79,894 | \$ 76,969 | \$ 73,894 | \$ 70,744 | \$ 67,444 |
| December - principal | \$ 4,840,000 | \$ 190,000 | \$ 195,000 | \$ 205,000 | \$ 210,000 | \$ 220,000 | \$ 230,000 |
| \$5,000,000 General Obligation Bonds (2014B) | | | | | | | |
| June- interest | \$ 779,468 | \$ 84,593 | \$ 65,675 | \$ 63,625 | \$ 61,525 | \$ 59,325 | \$ 57,025 |
| December - interest | \$ 762,250 | \$ 67,375 | \$ 65,675 | \$ 63,625 | \$ 61,525 | \$ 59,325 | \$ 57,025 |
| December - principal | \$ 5,000,000 | \$ 170,000 | \$ 205,000 | \$ 210,000 | \$ 220,000 | \$ 230,000 | \$ 240,000 |
| Sub Total Interest | \$ 4,538,376 | \$ 460,923 | \$ 422,455 | \$ 399,619 | \$ 375,579 | \$ 351,873 | \$ 327,363 |
| Sub Total Principal | \$ 15,815,000 | \$ 815,000 | \$ 865,000 | \$ 890,000 | \$ 865,000 | \$ 890,000 | \$ 715,000 |
| Total General Purpose Debt | \$ 20,353,376 | \$ 1,275,923 | \$ 1,287,455 | \$ 1,289,619 | \$ 1,240,579 | \$ 1,241,873 | \$ 1,042,363 |
| Sports Complex Debt | | | | | | | |
| \$11,570,000 General Obligation Refunding Alternate Bonds- Spts Cpx (2010A) | | | | | | | |
| June- interest | \$ 2,812,336 | \$ 235,503 | \$ 234,378 | \$ 233,253 | \$ 232,128 | \$ 230,628 | \$ 229,128 |
| December - interest | \$ 2,812,336 | \$ 235,503 | \$ 234,378 | \$ 233,253 | \$ 232,128 | \$ 230,628 | \$ 229,128 |
| December - principal | \$ 11,495,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 |
| \$3,245,000 Taxable General Obligation Refunding Alternate Bonds -Spts Cpx(2010B) | | | | | | | |
| June- interest | \$ 642,744 | \$ 78,306 | \$ 75,244 | \$ 71,644 | \$ 67,606 | \$ 63,231 | \$ 58,375 |
| December - interest | \$ 642,744 | \$ 78,306 | \$ 75,244 | \$ 71,644 | \$ 67,606 | \$ 63,231 | \$ 58,375 |
| December - principal | \$ 3,075,000 | \$ 175,000 | \$ 180,000 | \$ 190,000 | \$ 200,000 | \$ 210,000 | \$ 220,000 |
| \$3,840,000 General Obligation Refunding Alternate Bonds-Spts Cpx (2010C) | | | | | | | |
| June- interest | \$ 148,527 | \$ 40,988 | \$ 34,675 | \$ 28,300 | \$ 21,738 | \$ 14,988 | \$ 7,838 |
| December - interest | \$ 148,527 | \$ 40,988 | \$ 34,675 | \$ 28,300 | \$ 21,738 | \$ 14,988 | \$ 7,838 |
| December - principal | \$ 3,200,000 | \$ 505,000 | \$ 510,000 | \$ 525,000 | \$ 540,000 | \$ 550,000 | \$ 570,000 |
| Sub Total Interest | \$ 7,207,214 | \$ 709,594 | \$ 688,593 | \$ 666,393 | \$ 642,944 | \$ 617,694 | \$ 590,681 |
| Sub Total Principal | \$ 17,770,000 | \$ 755,000 | \$ 765,000 | \$ 790,000 | \$ 815,000 | \$ 835,000 | \$ 865,000 |
| Total Sports Complex Debt | \$ 24,977,214 | \$ 1,464,594 | \$ 1,453,593 | \$ 1,456,393 | \$ 1,457,944 | \$ 1,452,694 | \$ 1,455,681 |
| Water and Sewer Bonded Debt | | | | | | | |
| \$4,200,000 Water/Sewer Bond (2012B) | | | | | | | |
| May - interest | \$ 467,491 | \$ 42,950 | \$ 41,350 | \$ 39,700 | \$ 38,000 | \$ 36,250 | \$ 34,400 |
| November - interest | \$ 424,541 | \$ 41,350 | \$ 39,700 | \$ 38,000 | \$ 36,250 | \$ 34,400 | \$ 32,500 |
| May - Principal | \$ 4,050,000 | \$ 160,000 | \$ 165,000 | \$ 170,000 | \$ 175,000 | \$ 185,000 | \$ 190,000 |
| \$4,200,000 Water/Sewer Bond (2013B) | | | | | | | |
| May - interest | \$ 765,063 | \$ 65,638 | \$ 64,088 | \$ 62,488 | \$ 60,838 | \$ 59,088 | \$ 57,063 |
| November - interest | \$ 699,426 | \$ 64,088 | \$ 62,488 | \$ 60,838 | \$ 59,088 | \$ 57,063 | \$ 54,213 |
| May - Principal | \$ 3,975,000 | \$ 155,000 | \$ 160,000 | \$ 165,000 | \$ 175,000 | \$ 180,000 | \$ 190,000 |
| \$2,215,000 Water/Sewer Bond (2014A) | | | | | | | |
| May - interest | \$ 155,400 | \$ 33,225 | \$ 29,550 | \$ 25,725 | \$ 21,825 | \$ 17,775 | \$ 13,500 |
| November - interest | \$ 122,175 | \$ 29,550 | \$ 25,725 | \$ 21,825 | \$ 17,775 | \$ 13,500 | \$ 9,150 |
| May - Principal | \$ 2,215,000 | \$ 245,000 | \$ 255,000 | \$ 260,000 | \$ 270,000 | \$ 285,000 | \$ 290,000 |
| Sub Total Interest | \$ 2,634,096 | \$ 276,800 | \$ 262,900 | \$ 248,575 | \$ 233,775 | \$ 218,075 | \$ 200,825 |
| Sub Total Principal | \$ 10,240,000 | \$ 560,000 | \$ 580,000 | \$ 595,000 | \$ 620,000 | \$ 650,000 | \$ 670,000 |
| Total Waterworks/Sewerage Debt Service | \$ 12,874,096 | \$ 836,800 | \$ 842,900 | \$ 843,575 | \$ 853,775 | \$ 868,075 | \$ 870,825 |
| ALL BONDED DEBT | | | | | | | |
| TOTAL INTEREST | \$ 14,379,686 | \$ 1,447,317 | \$ 1,373,947 | \$ 1,314,586 | \$ 1,252,297 | \$ 1,187,641 | \$ 1,118,869 |
| TOTAL PRINCIPAL | \$ 43,825,000 | \$ 2,130,000 | \$ 2,210,000 | \$ 2,275,000 | \$ 2,300,000 | \$ 2,375,000 | \$ 2,250,000 |
| TOTAL DEBT SERVICE | \$ 58,204,686 | \$ 3,577,317 | \$ 3,583,947 | \$ 3,589,586 | \$ 3,552,297 | \$ 3,562,641 | \$ 3,368,869 |

VILLAGE OF LIBERTYVILLE
SCHEDULE OF BONDED DEBT RETIREMENT
(Continued) 2022-2033

| Payments Due in Fiscal Year | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2033 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| General Purpose Debt | | | | | | | |
| \$1,710,000 General Obligation Limited TaxRefunding Bonds (2008) | | | | | | | |
| June- interest | | | | | | | |
| December - interest | | | | | | | |
| December - principal | | | | | | | |
| \$470,000 General Obligation Refunding Alternate Bonds - Bolander (2010D) | | | | | | | |
| June- interest | | | | | | | |
| December - interest | | | | | | | |
| December - principal | | | | | | | |
| \$5,000,000 General Obligation Bonds (2012A) | | | | | | | |
| June- interest | \$ 36,763 | \$ 34,213 | 31,563 | 28,763 | 25,863 | 22,863 | 62,125 |
| December - interest | \$ 36,763 | \$ 34,213 | 31,563 | 28,763 | 25,863 | 22,863 | 62,125 |
| December - principal | \$ 255,000 | \$ 265,000 | 280,000 | 290,000 | 300,000 | 310,000 | 1,760,000 |
| \$5,000,000 General Obligation Bonds (2013A) | | | | | | | |
| June- interest | \$ 63,994 | \$ 60,364 | 56,644 | 52,744 | 48,694 | 44,144 | 143,850 |
| December - interest | \$ 63,994 | \$ 60,364 | 56,644 | 52,744 | 48,694 | 44,144 | 143,850 |
| December - principal | \$ 240,000 | \$ 250,000 | 260,000 | 270,000 | 280,000 | 290,000 | 2,000,000 |
| \$5,000,000 General Obligation Bonds (2014B) | | | | | | | |
| June- interest | \$ 54,625 | \$ 52,125 | 48,300 | 44,250 | 40,050 | 35,700 | 112,650 |
| December - interest | \$ 54,625 | \$ 52,125 | 48,300 | 44,250 | 40,050 | 35,700 | 112,650 |
| December - principal | \$ 250,000 | \$ 255,000 | 270,000 | 280,000 | 290,000 | 300,000 | 2,080,000 |
| Sub Total Interest | \$ 310,763 | \$ 293,403 | \$ 273,013 | \$ 251,513 | \$ 229,213 | \$ 205,414 | \$ 637,250 |
| Sub Total Principal | \$ 745,000 | \$ 770,000 | \$ 810,000 | \$ 840,000 | \$ 870,000 | \$ 900,000 | \$ 5,840,000 |
| Total General Purpose Debt | \$ 1,055,763 | \$ 1,063,403 | \$ 1,083,013 | \$ 1,091,513 | \$ 1,099,213 | \$ 1,105,414 | \$ 6,477,250 |
| Sports Complex Debt | | | | | | | |
| \$11,570,000 General Obligation Refunding Alternate Bonds- Spts Cpx(2010A) | | | | | | | |
| June- interest | \$ 227,628 | \$ 211,028 | \$ 193,828 | \$ 175,928 | \$ 157,228 | \$ 137,828 | \$ 313,855 |
| December - interest | \$ 227,628 | \$ 211,028 | \$ 193,828 | \$ 175,928 | \$ 157,228 | \$ 137,828 | \$ 313,855 |
| December - principal | \$ 830,000 | \$ 860,000 | \$ 895,000 | \$ 935,000 | \$ 970,000 | \$ 1,015,000 | \$ 5,540,000 |
| \$3,245,000 Taxable General Obligation Refunding Alternate Bonds -Spts Cpx(2010B) | | | | | | | |
| June- interest | 52,875 | 47,125 | 40,675 | 33,822 | 26,228 | 18,213 | 9,400 |
| December - interest | 52,875 | 47,125 | 40,675 | 33,822 | 26,228 | 18,213 | 9,400 |
| December - principal | \$ 230,000 | \$ 240,000 | 255,000 | 270,000 | 285,000 | 300,000 | 320,000 |
| \$3,840,000 General Obligation Refunding Alternate Bonds-Spts Cpx (2010C) | | | | | | | |
| June- interest | | | | | | | |
| December - interest | | | | | | | |
| December - principal | | | | | | | |
| Sub Total Interest | \$ 561,005 | \$ 516,305 | \$ 469,005 | \$ 419,499 | \$ 366,911 | \$ 312,082 | \$ 646,510 |
| Sub Total Principal | \$ 1,060,000 | \$ 1,100,000 | \$ 1,150,000 | \$ 1,205,000 | \$ 1,255,000 | \$ 1,315,000 | \$ 5,860,000 |
| Total Sports Complex Debt | \$ 1,621,005 | \$ 1,616,305 | \$ 1,619,005 | \$ 1,624,499 | \$ 1,621,911 | \$ 1,627,082 | \$ 6,506,510 |
| Water and Sewer Bonded Debt | | | | | | | |
| \$4,200,000 Water/Sewer Bond (2012B) | | | | | | | |
| May - interest | \$ 32,500 | \$ 30,500 | \$ 28,450 | \$ 26,300 | \$ 24,050 | \$ 21,700 | \$ 71,341 |
| November - interest | \$ 30,500 | \$ 28,450 | \$ 26,300 | \$ 24,050 | \$ 21,700 | \$ 19,250 | \$ 52,091 |
| May - Principal | \$ 200,000 | \$ 205,000 | \$ 215,000 | \$ 225,000 | \$ 235,000 | \$ 245,000 | \$ 1,680,000 |
| \$4,200,000 Water/Sewer Bond (2013B) | | | | | | | |
| May - interest | \$ 54,213 | \$ 51,288 | \$ 48,213 | \$ 45,063 | \$ 41,213 | \$ 37,188 | \$ 118,688 |
| November - interest | \$ 51,288 | \$ 48,213 | \$ 45,063 | \$ 41,213 | \$ 37,188 | \$ 32,688 | \$ 86,000 |
| May - Principal | \$ 195,000 | \$ 205,000 | \$ 210,000 | \$ 220,000 | \$ 230,000 | \$ 240,000 | \$ 1,650,000 |
| \$2,215,000 Water/Sewer Bond (2014A) | | | | | | | |
| May - interest | \$ 9,150 | \$ 4,650 | | | | | |
| November - interest | \$ 4,650 | \$ - | | | | | |
| May - Principal | \$ 300,000 | \$ 310,000 | | | | | |
| Sub Total Interest | \$ 182,300 | \$ 163,100 | \$ 148,025 | \$ 136,625 | \$ 124,150 | \$ 110,826 | \$ 328,120 |
| Sub Total Principal | \$ 695,000 | \$ 720,000 | \$ 425,000 | \$ 445,000 | \$ 465,000 | \$ 485,000 | \$ 3,330,000 |
| Total Waterworks/Sewerage Debt Service | \$ 877,300 | \$ 883,100 | \$ 573,025 | \$ 581,625 | \$ 589,150 | \$ 595,826 | \$ 3,658,120 |
| ALL BONDED DEBT | | | | | | | |
| TOTAL INTEREST | \$ 1,054,068 | \$ 972,808 | \$ 890,043 | \$ 807,636 | \$ 720,274 | \$ 628,322 | \$ 1,611,880 |
| TOTAL PRINCIPAL | \$ 2,500,000 | \$ 2,590,000 | \$ 2,385,000 | \$ 2,490,000 | \$ 2,590,000 | \$ 2,700,000 | \$ 15,030,000 |
| TOTAL DEBT SERVICE | \$ 3,554,068 | \$ 3,562,808 | \$ 3,275,043 | \$ 3,297,636 | \$ 3,310,274 | \$ 3,328,322 | \$ 16,641,880 |

FULL TIME POSITIONS BY DEPARTMENT

| Department | Position | 13-14 | 14-15 | 15-16 |
|---------------------------------------|---|-----------|-----------|-----------|
| <u>Administration</u> | | | | |
| | Village Administrator | 1 | 1 | 1 |
| | Deputy Village Administrator | 1 | 1 | 1 |
| | Executive Assistant | 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 II | 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 Assistant II | 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 |
| | Plan Reviewer | 1 | 1 | 1 |
| | Electrical Inspector | 1 | 1 | 1 |
| | Plumbing Inspector & Mechanical Inspector | 1 | 1 | 1 |
| | Building & Compliance Inspector | 1 | 1 | 1 |
| | Permit Clerk | 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 |
| | Assist. to the Director of Public Works | 1 | 1 | 1 |
| | Senior Project Engineer | 1 | 1 | 1 |
| | Project Engineer | 1 | 1 | 1 |
| | Engineering Technician | 1 | 1 | 1 |
| | <i>SUB-TOTAL</i> | <i>5</i> | <i>5</i> | <i>5</i> |

Streets and Utilities

| | | | |
|--|-----------|-----------|-----------|
| Streets & Utilities Superintendent | 1 | 1 | 1 |
| Assist. Streets & Utilities Superintendent | 1 | 1 | 1 |
| Administrative Assistant I | 1 | 1 | 1 |
| Public Works Maintenance Technician | 11 | 11 | 11 |
| Streets Supervisor | 1 | 1 | 1 |
| Utility Supervisor | 1 | 1 | 1 |
| Water System Operator | 3 | 3 | 3 |
| <i>SUB-TOTAL</i> | <u>19</u> | <u>19</u> | <u>19</u> |

Fleet Services

| | | | |
|----------------------|----------|----------|----------|
| Lead Mechanic | 1 | 1 | 1 |
| Equipment Mechanic I | 2 | 2 | 2 |
| <i>SUB-TOTAL</i> | <u>3</u> | <u>3</u> | <u>3</u> |

Wastewater Treatment

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

Parks

| | | | |
|---|----------|----------|----------|
| Superintendent of Parks, Forestry & Grounds | 1 | 1 | 1 |
| Asst. Supt. of Parks, Forestry & Grounds | 1 | 1 | 1 |
| Parks Grounds Technician | 3 | 3 | 3 |
| Arborist | 1 | 1 | 1 |
| Assistant Arborist | 1 | 1 | 1 |
| Parks Facility Specialist | 1 | 1 | 1 |
| Parks/Grounds Maintenance Supervisor | 1 | 1 | 1 |
| <i>SUB-TOTAL</i> | <u>9</u> | <u>9</u> | <u>9</u> |

Sports Complex

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

Public Works

| | | | |
|--------------|-----------|-----------|-----------|
| TOTAL | 43 | 43 | 43 |
|--------------|-----------|-----------|-----------|

Police Department

| | | | | |
|---------------------------------|---------------------------------|------------------|------------------|------------------|
| <u>Administration</u> | Police Chief | 1 | 1 | 1 |
| | Deputy Police Chief | 1 | 1 | 1 |
| | Administrative Assistant II | 1 | 1 | 1 |
| | Police Support Services Manager | 1 | 1 | 1 |
| | Police Records Assistant | 4 | 4 | 4 |
| | <i>SUB-TOTAL</i> | <u>8</u> | <u>8</u> | <u>8</u> |
| <u>Patrol</u> | Police Lieutenant | 3 | 3 | 3 |
| | Police Sergeant | 4 | 4 | 4 |
| | Police Officers | 24 | 25 | 25 |
| | <i>SUB-TOTAL</i> | <u>31</u> | <u>32</u> | <u>32</u> |
| <u>Investigations</u> | Police Lieutenant | 1 | 1 | 1 |
| | Police Officers | 5 | 4 | 4 |
| | <i>SUB-TOTAL</i> | <u>6</u> | <u>5</u> | <u>5</u> |
| <u>Community Service</u> | Public Service Officers | 2 | 2 | 2 |
| <u>Police Department</u> | TOTAL | <u>47</u> | <u>47</u> | <u>47</u> |

Fire Department

| | | | | |
|-------------------------------|----------------------------|------------------|------------------|------------------|
| <u>Administration</u> | Fire Chief | 1 | 1 | 1 |
| | Deputy Fire Chief | 0 | 0 | 1 |
| | Assistant Fire Chief | 1 | 1 | 1 |
| | Administrative Assistant I | 1 | 1 | 1 |
| | <i>SUB-TOTAL</i> | <u>3</u> | <u>3</u> | <u>4</u> |
| <u>Prevention</u> | Fire Marshal | 1 | 1 | 1 |
| <u>Emergency Services</u> | Assistant Fire Chief | 1 | 1 | 1 |
| | Fire Lieutenant | 6 | 6 | 6 |
| | Firefighter/Paramedic | 30 | 30 | 30 |
| | <i>SUB-TOTAL</i> | <u>37</u> | <u>37</u> | <u>37</u> |
| <u>Support Services</u> | Assistant Fire Chief | 1 | 1 | 1 |
| <u>Fire Department</u> | TOTAL | <u>42</u> | <u>42</u> | <u>43</u> |

Recreation & Sports Complex

| | | | | |
|-------------------|---|----------|----------|----------|
| <u>Recreation</u> | Director of Recreation & Sports Complex | 1 | 1 | 1 |
| | Recreation Manager | 2 | 2 | 2 |
| | Recreation & SC Business Manager | 1 | 1 | 1 |
| | Recreation Supervisor | 3 | 3 | 3 |
| | Administrative Assistant II | 1 | 1 | 1 |
| | <i>SUB-TOTAL</i> | <u>8</u> | <u>8</u> | <u>8</u> |

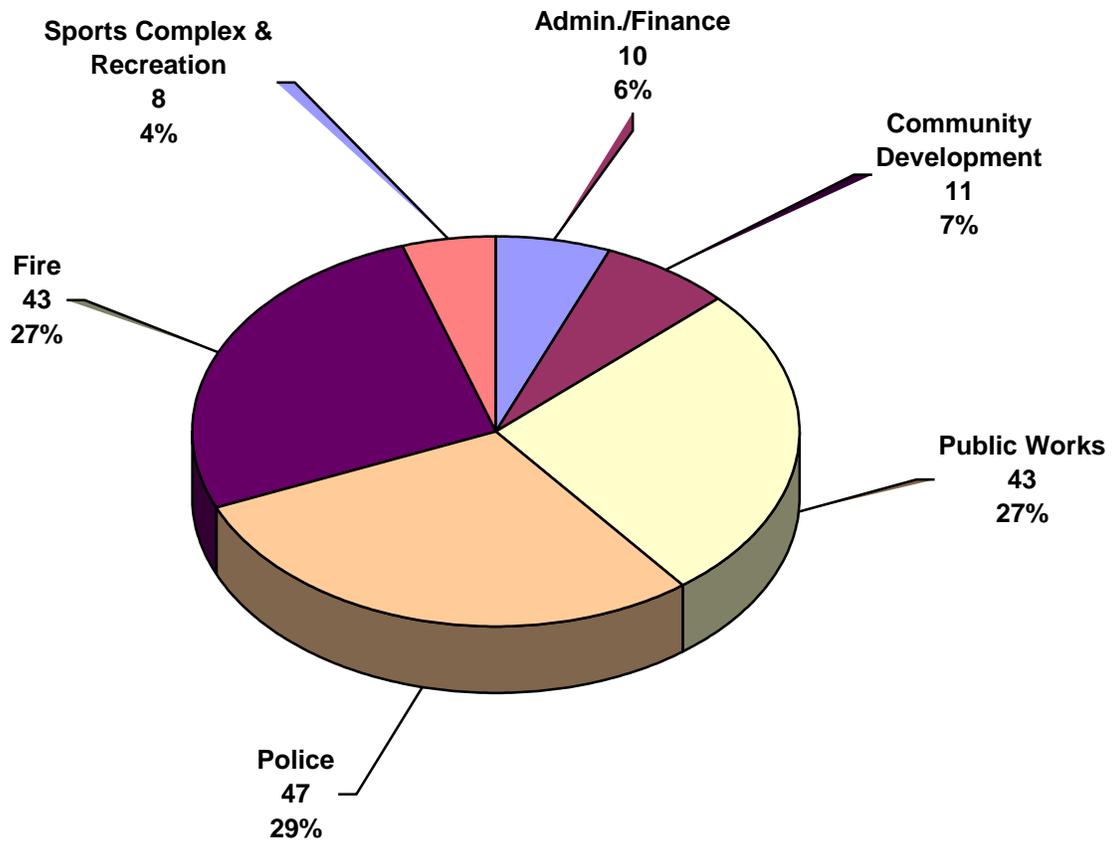
Recreation & Sports Complex

TOTAL 8 8 8

TOTAL OF ALL FULL TIME POSITIONS

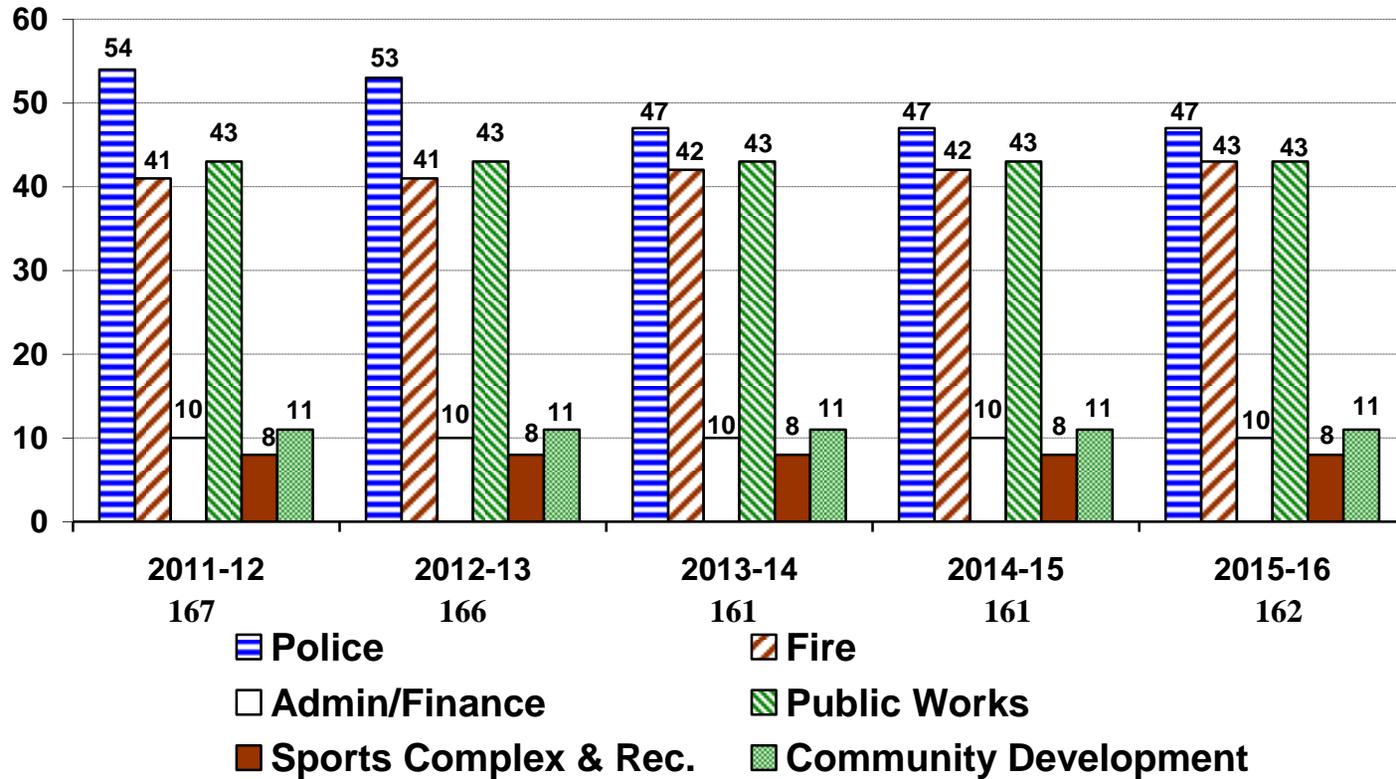
161 161 162

2015-2016 Village of Libertyville Authorized Full-Time Positions by Department



| Department | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|-----------------------------|------------|------------|------------|------------|------------|
| Administration/Finance | 10 | 10 | 10 | 10 | 10 |
| Community Development | 11 | 11 | 11 | 11 | 11 |
| Public Works | 43 | 43 | 43 | 43 | 43 |
| Police | 54 | 53 | 47 | 47 | 47 |
| Fire | 41 | 41 | 42 | 42 | 43 |
| Sports Complex & Recreation | 8 | 8 | 8 | 8 | 8 |
| Total | 167 | 166 | 161 | 161 | 162 |

Village of Libertyville Authorized Full-Time Positions 2011-12 thru 2015-16





VILLAGE OF LIBERTYVILLE COMPENSATION POLICY

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

COMPENSATION POLICY

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

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

Equitable

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

Competitive

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

Fiscally Responsible

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

Performance Assessment & Management

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

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

Any annual performance related adjustment will have an annual attainable increase as identified by the Mayor and Village Board as part of the final approved budget. In the event an employee has reached the maximum of the salary range of his/her position, any salary increase will be in the form of a lump sum and not added to the employee's base salary.

VILLAGE OF LIBERTYVILLE

CLASSIFICATION & COMPENSATION PLAN

Administrative & Services

2015-2016

| | |
|---|--------------------------------|
| <u>Grade A1</u> Police Records Assistant Cashier/Receptionist | \$36,796 - \$45,995 - \$55,194 |
| <u>Grade A2</u> Accounting Assistant I | \$40,811 - \$51,106 - \$61,216 |
| <u>Grade A3</u> Accounting Assistant II Administrative Assistant I Public Services Officer | \$42,502 - \$53,128 - \$63,753 |
| <u>Grade A4</u> Administrative Assistant II | \$43,631 - \$54,539 - \$65,447 |
| <u>Grade A5</u> Executive Assistant | \$50,138 - \$62,673 - \$75,208 |

Technicians & Trades

2015-2016

| | |
|---|--------------------------------|
| <u>Grade T1</u> Wastewater Equipment Technician Wastewater Treatment Plant Operator I | \$53,326 - \$66,658 - \$79,989 |
| <u>Grade T2</u> Building & Compliance Inspector Electrical Inspector Engineering Technician Plumbing & Mechanical Inspector Wastewater Treatment Plant Operator II | \$59,252 - \$74,065 - \$88,878 |

VILLAGE OF LIBERTYVILLE

CLASSIFICATION & COMPENSATION PLAN

Professional

2015-2016

Grade P1

\$57,724 - \$72,156 - \$86,587

Associate Planner

Recreation & SC Business Manager

Assistant to the Director of Public Works

Grade P2

\$62,804 - \$78,506 - \$94,207

Plan Reviewer

Project Engineer

Senior Planner

Grade P3

\$79,461 - \$99,326 - \$119,191

Economic Development Coordinator

MIS Coordinator

Senior Project Engineer

VILLAGE OF LIBERTYVILLE

CLASSIFICATION & COMPENSATION PLAN

Management

2015-2016

| | |
|--|----------------------------------|
| <u>Grade M1</u> Recreation Supervisor | \$45,745 - \$59,468 - \$73,191 |
| <u>Grade M2</u> Assistant Supt. of Parks, Forestry & Grounds Assistant Streets & Utilities Superintendent Recreation Manager | \$57,971 - \$75,362 - \$92,753 |
| <u>Grade M3</u> Assistant Finance Director Superintendent of Parks, Forestry & Grounds Police Support Services Manager Wastewater Treatment Plant Superintendent | \$70,198 - \$91,257 - \$112,316 |
| <u>Grade M4</u> Building Commissioner Streets & Utilities Superintendent | \$74,873 - \$97,335 - \$119,797 |
| <u>Grade M5</u> Assistant Fire Chief Police Lieutenant | \$77,595 - \$100,875 - \$124,152 |
| <u>Grade M6</u> Deputy Police Chief Village Engineer | \$87,187 - \$113,342 - \$139,498 |

Executives

2015-2016

| | |
|--|-----------------------------------|
| <u>Grade D1</u> Director of Community Development Director of Finance Director of Public Works Director of Recreation & Sports Complex Fire Chief Police Chief | \$88,019 - \$123,226 - \$164,301 |
| <u>Grade D2</u> Deputy Village Administrator | \$99,388 - \$149,082 - \$198,776 |
| <u>Grade D3</u> Village Administrator | \$116,625 - \$174,937 - \$233,250 |

VILLAGE OF LIBERTYVILLE
CLASSIFICATION & COMPENSATION PLAN
FLSA Classifications

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

Exempt Employee: An employee who occupies a position that is exempt from the overtime provisions of the Federal 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.

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

Village of Libertyville Part-Time Pay Scale-FY 15-16

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

| Position | Hourly Pay Range |
|-----------------------------|------------------|
| Accounting Assistant | \$15.00-\$30.00 |
| Babysitting Attendant | \$8.25-\$12.00 |
| Babysitting Leader | \$8.25-\$15.00 |
| Birthday Party Attendant | \$8.25-\$12.00 |
| Birthday Party Leader | \$8.25-\$15.00 |
| Camp Counselor | \$8.25-\$12.00 |
| Camp Supervisors | \$9.25-\$16.50 |
| Climbing Mtn Leader | \$8.25-\$15.00 |
| Climbing Mtn. Attendant | \$8.25-\$12.00 |
| Communications Specialist | \$15.00-\$30.00 |
| Concessions Attendant | \$8.25-\$12.00 |
| Concessions Leader | \$8.25-\$15.00 |
| Crossing Guard | \$14.00-\$18.00 |
| Dance Teacher | \$10.25-\$40.00 |
| Desk Attendant | \$8.25-\$12.00 |
| Desk Leader | \$8.25-\$15.00 |
| Fire Inspector | \$10.25-\$40.00 |
| Fitness Instructors | \$10.25-\$40.00 |
| Human Resources Coordinator | \$20.00-\$30.00 |
| Intern | \$10.00-\$15.50 |
| Office Assistant | \$15.00-\$30.00 |
| Personal Trainers | \$10.25-\$40.00 |
| Pool Attendant | \$8.25-\$12.00 |
| Pool Lifeguard | \$8.25-\$12.00 |
| Preschool Teacher | \$8.25-\$15.50 |
| Pro Shop/Range Attendant | \$8.25-\$12.00 |
| Pro Shop/Range Leader | \$8.25-\$15.00 |
| Recreation Instructors | \$10.25-\$40.00 |
| Recreation Program Leader | \$8.25-\$15.50 |
| Recreation Specialist | \$10.25-\$30.00 |
| Seasonal Laborers | \$8.25-\$12.00 |
| Senior Center Coordinator | \$8.25-\$15.50 |
| Sports Tutors | \$10.00-\$40.00 |
| Swim Lesson Instructor | \$9.25-\$16.50 |
| Swim Team Leader | \$9.25-\$16.50 |

***In accordance to State Minimum Wage Law may be paid \$7.75 under age 18**

**VILLAGE OF LIBERTYVILLE
2014 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 2014 tax levy will be incorporated in the property tax bills property owners receive in 2015, and will be used by the Village to fund a portion of the 2015-2016 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 2014 tax levy, the total assessed valuation is expected to increase approximately 1% which should lower the increase in the actual tax rate since the dollar amount of the levy is spread over a larger assessed valuation.

It is difficult to determine the amount of a tax levy due to the fact that the actual dollars collected from the 2014 tax levy are not received until fiscal year 2015-16, 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 2015-16 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 2014 Village Tax Levy

After reviewing optional levies, the Village Board is considering a 2014 net tax levy in the amount of \$7,287,734 which would include a levy of \$143,000 for the Village's payment to the Special Recreation Association. Legislation was passed in 2003 which allowed this portion to be levied outside the tax cap. This proposed tax levy represents a 6.6% increase over the extended 2013 Village property tax levy of \$6,834,426. The Village Staff anticipates that the estimated 2014 levy would result in a property tax rate of \$0.692. The increase includes funding for repayment of the road bonds that were issued in 2012, 2013 and 2014.

TAX LEVY COMPARISON – 2013 & 2014

| FUND | 2013 EXTENDED LEVY | | | 2014 PROPOSED | |
|---|-----------------------|-----------|-------|------------------|-------|
| | LEVY | EXTENSION | RATE | LEVY | RATE |
| CORPORATE | 845,000 | 845,151 | 0.081 | 835,000 | 0.079 |
| FIRE | 825,000 | 824,283 | 0.079 | 815,000 | 0.077 |
| STREETS/BRIDGES* | 825,000 | 521,698 | 0.050 | 815,000 | 0.077 |
| PARKS | 375,000 | 375,623 | 0.036 | 374,000 | 0.035 |
| RECREATION | 375,000 | 375,623 | 0.036 | 374,000 | 0.035 |
| IMRF/FICA | 380,000 | 375,623 | 0.036 | 375,000 | 0.036 |
| Sub-Total General Fund | 3,625,000 | 3,318,001 | 0.318 | 3,588,000 | 0.340 |
| POLICE PENSION | 1,352,000 | 1,356,415 | 0.130 | 1,480,000 | 0.140 |
| FIRE PENSION | 1,137,000 | 1,137,302 | 0.109 | 1,180,000 | 0.112 |
| Sub-Total Pensions | 2,489,000 | 2,493,717 | 0.239 | 2,660,000 | 0.252 |
| less Township R & B abatement | | | | 304,000 | 0.029 |
| Sub-total General & Pensions (Tax Cap) | 6,114,000 | 5,811,718 | 0.557 | 5,944,000 | 0.564 |
| TWP ROAD/BRIDGE | 0 | 0 | 0.000 | 304,000 | 0.029 |
| SRA | 143,000 | 146,075 | 0.014 | 143,000 | 0.014 |
| BONDS(See Below) | 3,531,800 | 3,531,800 | 0.338 | 3,590,492 | 0.341 |
| GROSS LEVY (Truth In Taxation) | 9,788,800 | 9,489,593 | 0.909 | 9,981,492 | 0.947 |
| BOND ABATEMENT | 2,655,347 | 2,655,347 | 0.254 | 2,389,758 | 0.227 |
| TWP ROAD/BRIDGE | 302,134 | 0 | 0.000 | 304,000 | 0.029 |
| NET VILLAGE LEVY | 6,831,319 | 6,834,246 | 0.655 | 7,287,734 | 0.692 |

* For comparison purposes, the Township levies are combined.

| BONDS | 2013 | | 2014 | |
|--|-----------|----------|-----------|-----------|
| | Levy | Extended | Levy | Extended |
| Sports Complex (2004 Refunding) | 261,273 | 0 | 0 | 0 |
| Water/Sewer (2006 Alt Revenue) | 333,833 | 0 | 0 | 0 |
| Adler Pool (2008 Ltd Tax Refunding) | 213,378 | 213,378 | 217,853 | 217,853 |
| Sports Complex (2010A Refunding) | 548,255 | 0 | 546,005 | 0 |
| Sports Complex (2010B Taxable Refunding) | 331,713 | 0 | 331,613 | 0 |
| Sports Complex (2010C Refunding) | 581,755 | 0 | 586,975 | 0 |
| Sales Tax (2010D-Bolander Refunding) | 76,590 | 0 | 75,190 | 0 |
| Road Bonds (2012A GO Bond) | 299,325 | 299,325 | 305,425 | 305,425 |
| Water/Sewer (2012B Alt Revenue) | 245,900 | 0 | 247,700 | 0 |
| Road Bonds (2013A GO Bond) | 353,053 | 353,053 | 355,488 | 355,488 |
| Water/Sewer (2013B Alt Revenue) | 286,725 | 0 | 288,175 | 0 |
| Water/Sewer (2014A Alt Revenue) | 0 | 0 | 314,100 | 0 |
| Road Bonds (2014B GO Bond) | 0 | 0 | 321,968 | 321,968 |
| Non collection addition 1% & rounding | 0 | 10,697 | 0 | 0 |
| | 3,531,800 | 876,453 | 3,590,492 | 1,200,734 |

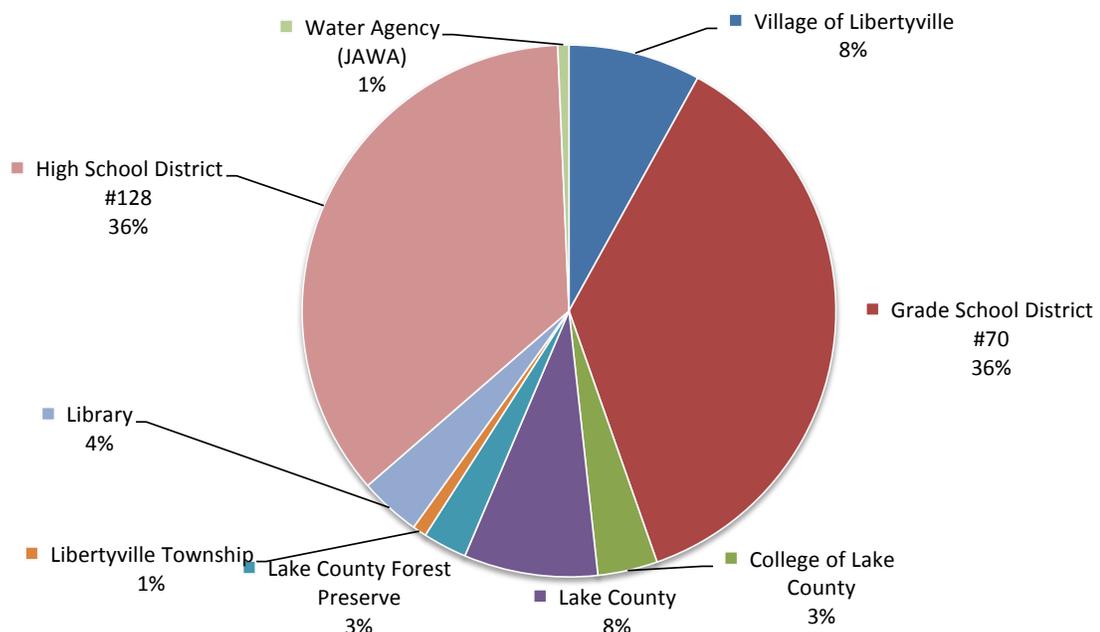
In attempting to determine the 2014 property tax levy, the Village Board has taken the following items into consideration:

- An increase of approximately 1% 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 2014 estimated tax levy of \$9,981,492, which includes the township portion of the road and bridge levy, represents an increase greater than 5% compared to the 2013 gross levy (\$9,489,593), 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 6.6%. The Village Board has scheduled a Public Hearing at 8:00 p.m. on Tuesday, November 25, 2014 to discuss the 2014 tax levy and obtain public input.

Distribution of Your Property Tax Dollars

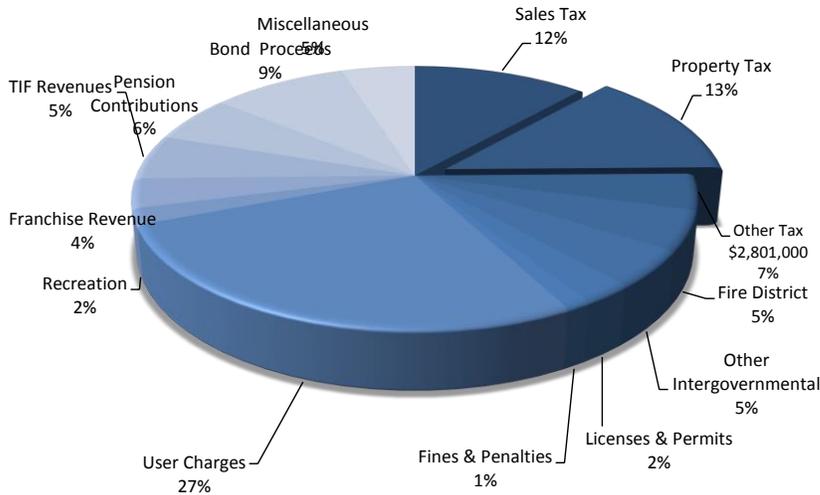
The Village of Libertyville is only one of many governmental taxing agencies which appear on a homeowner's real estate tax bill. As the following chart indicates, the Village's share of a homeowner's real estate tax bill is approximately 8% (based upon 2013 tax rates which were paid in calendar year 2014). The taxes for the other taxing bodies are distributed directly to them by the Lake County Treasurer. The Village does not have any input or decision making authority on the amount of taxes levied for these other taxing bodies.



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:

2014-15 Budgeted Revenues



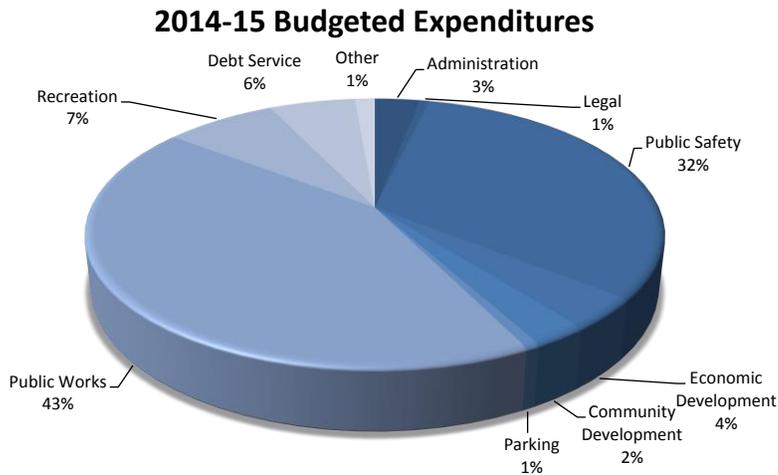
| | |
|-------------------------|----------------------------|
| Sales Tax | \$6,370,000 |
| Property Tax | \$7,167,220 |
| Other Tax | \$2,403,725 |
| Fire District | \$2,646,485 |
| Other Intergovernmental | \$2,466,715 |
| Licenses & Permits | \$1,358,000 |
| Fines & Penalties | \$685,500 |
| User Charges | \$14,697,660 |
| Recreation | \$1,065,500 |
| Franchise Revenue | \$1,964,000 |
| TIF Revenues | \$3,000,000 |
| Pension Contributions | \$3,162,500 |
| Bond Proceeds | \$5,000,000 |
| Miscellaneous | \$2,704,515 |
| Total Revenues | <u>\$54,691,820</u> |

Revenues received from real estate taxes represent approximately 13% of all Village revenues. In order to put the property tax levy in perspective, the estimated 2014 levy of \$7.3 million is less than half of the \$18.9 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 | \$1,788,120 |
| Legal | \$394,000 |
| Public Safety | \$18,976,645 |
| Economic Development | \$2,209,000 |
| Community Development | \$1,546,030 |
| Parking | \$402,320 |
| Public Works | \$25,343,090 |
| Recreation | \$4,437,885 |
| Debt Service | \$3,438,030 |
| Other | \$795,860 |
| Total Expenditures | \$59,330,980 |

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 2014 Village tax levy, the following comparison illustrates the impact of the 2014 levy and the amount of tax a Libertyville property owner will pay to the Village:

IMPACT ON A LIBERTYVILLE HOMEOWNER

(Assumes a 1% increase in the Equalized Assessed Valuation)

EAV is Approximately 1/3 Market Value

| 2013 EAV | 2013 VILLAGE TAX | 2014 ESTIMATE EAV | 2014 EST TAX | DOLLAR INCREASE | % CHANGE |
|-------------|------------------------|-------------------------|--------------------|--------------------|-------------|
| \$75,000 | \$491 | \$75,750 | \$524 | \$33 | 6.6% |
| \$100,000 | \$655 | \$101,000 | \$698 | \$43 | 6.6% |
| \$133,333 | \$873 | \$134,666 | \$931 | \$58 | 6.6% |
| \$200,000 | \$1,310 | \$202,000 | \$1,397 | \$87 | 6.6% |

The proposed 2014 Village tax levy will result in a 6.6% increase to a typical property owner's tax bill for the Village of Libertyville that will be paid in 2015 (does not include schools and other taxing bodies).

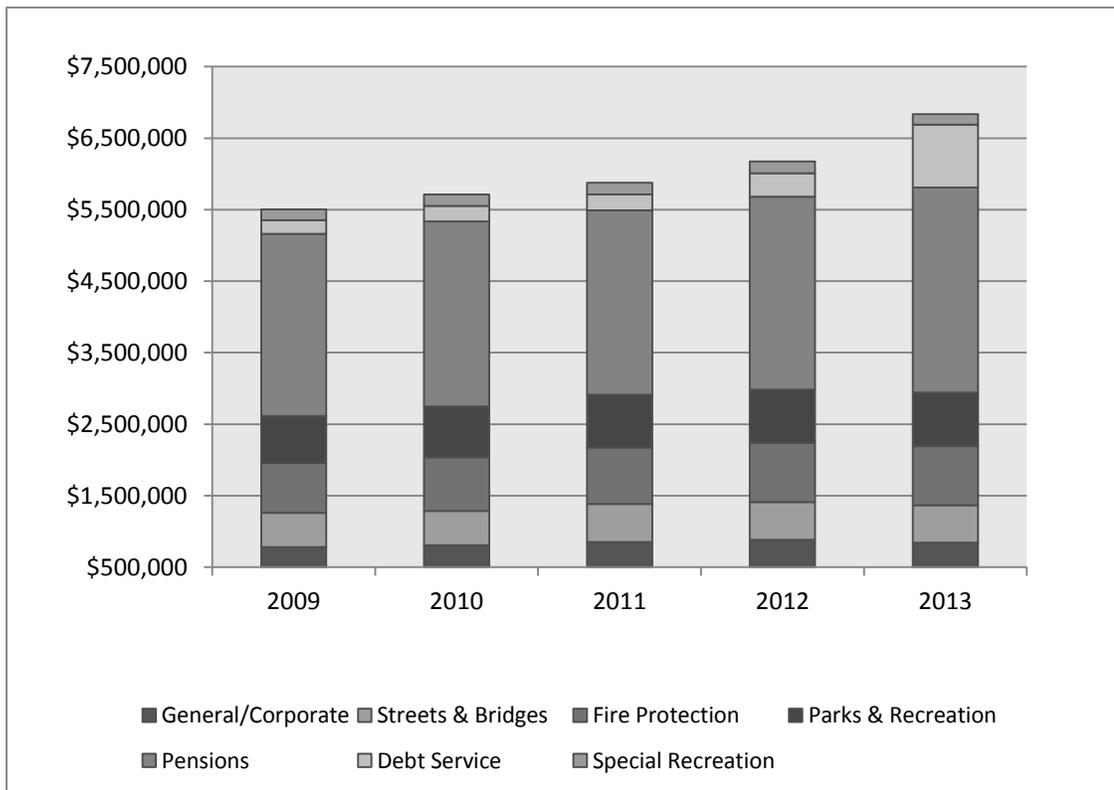
In comparing to surrounding communities, the Village of Libertyville's tax rate compares very favorably. The following table compares Libertyville's 2013 tax rate (taxes paid in 2014) to surrounding communities noting several communities have a separate park and/or fire protection districts. Also shown 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 | \$ 1.573 | - | \$ 0.492 | \$ 2.065 | \$ 2,746 |
| Grayslake | \$ 0.648 | \$ 0.819 | \$ 0.544 | \$ 2.011 | \$ 2,675 |
| Deerfield | \$ 0.784 | \$ 0.637 | \$ 0.585 | \$ 2.006 | \$ 2,668 |
| Buffalo Grove | \$ 0.983 | - | \$ 0.537 | \$ 1.520 | \$ 2,022 |
| Highland Park | \$ 0.785 | - | \$ 0.497 | \$ 1.282 | \$ 1,705 |
| Lake Forest | \$ 1.248 | - | \$ - | \$ 1.248 | \$ 1,660 |
| Lake Bluff | \$ 0.751 | . | \$ 0.481 | \$ 1.232 | \$ 1,639 |
| Antioch | \$ 1.077 | \$ - | \$ - | \$ 1.077 | \$ 1,432 |
| Vernon Hills | \$ - | \$ 0.597 | \$ 0.445 | \$ 1.042 | \$ 1,386 |
| Lincolnshire | \$ 0.241 | \$ 0.786 | - | \$ 1.027 | \$ 1,366 |
| Libertyville | \$ 0.655 | - | - | \$ 0.655 | \$ 871 |
| Gurnee | - | - | \$ 0.514 | \$ 0.514 | \$ 684 |

Extended Property Tax Levy

2009 Through 2013

| | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General/Corporate | \$ 782,453 | \$ 809,254 | \$ 851,636 | \$ 885,033 | \$ 845,151 |
| Streets & Bridges | 479,568 | 478,196 | 532,272 | 524,464 | 521,698 |
| Fire Protection | 694,112 | 747,947 | 792,494 | 830,402 | 824,283 |
| Parks & Recreation | 656,252 | 711,163 | 733,353 | 742,991 | 751,246 |
| Pensions | 2,549,284 | 2,587,161 | 2,578,564 | 2,698,805 | 2,869,340 |
| Debt Service | 189,303 | 220,706 | 224,737 | 327,790 | 876,453 |
| Special Recreation | 151,443 | 159,399 | 165,596 | 163,895 | 146,075 |
| Total Extended Levy | \$ 5,502,415 | \$ 5,713,826 | \$ 5,878,652 | \$ 6,173,380 | \$ 6,834,246 |



Introduction

The Village of Libertyville has historically enjoyed a healthy financial condition. However, beginning in 2001, the economy slowed considerably and this slowdown hit Illinois municipalities hard and Libertyville was no exception. Economic conditions have improved since 2001 although many of the Village's main revenue generators did not. During late 2008 and early 2009, the global economy was in a recession due to the collapse of the banking and housing industries. While the recession has ended, the effects of the recession are still being felt by most governmental entities and Libertyville is no exception. Property values have dropped since 2008 and the Village's Equalized Assessed Valuation (EAV) has seen the effects of this with decreases in EAV the past four years. It is estimated that the 2014 EAV will reverse this trend with an estimated 1% increase, although the exact amount will not be known until March of 2015. 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 many governmental revenues. Many in the governmental sector believe that low growth in revenues along with pressures to reduce expenses will remain the new norm for the future.

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

Background

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

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

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

In the past, the Village has seen impressive revenue growth in other areas – most notably in sales tax. In 1980 the Village collected \$1.3 million in sales tax. Sales tax revenue peaked during the 2001-2002 fiscal year with \$8.03 million received. At this time approximately 70% of all sales tax dollars were generated through auto sales. Due to competition in the local auto industry, the portion of sales taxes generated through auto sales had decreased to 65% of all sales. With the downturn in the economy in 2008, the percentage of auto sales had dropped to 58% of all sales. It appears that sales tax revenue bottomed during the 2009-10 fiscal year with the last several fiscal years showing growth. Projections for future years include a 1% to 2% annual growth factor.

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

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

Due to the decline in sales tax revenue, the Village Board enacted a 5% gross receipts tax on natural gas, a per kilowatt hour use tax on electric and increased the telecom rate from 3.5% to 6%, effective January 1, 2010. These taxes provided an additional \$2.5 million in revenue to the General Fund. With Village finances showing signs of improvement, the board reduced the gas utility tax to 4% on January 1, 2012 and then again to 2% on May 1, 2012 and on May 1, 2013 the gas tax was completely eliminated. On May 1, 2014, the board reduced the electric utility tax by 20%. The electric and telecom taxes include a sunset clause and expire annually on April 30th unless the Village Board takes action to extend them. This report has been prepared with these taxes being extended at their current levels.

In 1991, the State Legislature imposed property tax limitations on non-home rule municipalities in Lake County as well as the other Chicago area collar counties. This legislation limits the increase of the Village's tax levy to the Consumer Price Index or 5%, whichever is less. Any increase greater than this limitation must be approved through a referendum. The same legislation virtually eliminated the Village's ability to issue general obligation debt without a referendum. New legislation in 1995 re-established the Village's ability to issue alternate revenue bonds and created the ability to issue limited tax bonds to replace non-referendum debt as it matures. In 1996, the Village took advantage of this legislation by issuing limited tax bonds for playground and park improvements and alternate bonds for renovating the Schertz Municipal Building. The Village also used this same authority in 1997 to issue \$1.0 million in alternate revenue bonds to purchase and improve the former Bolander Construction property as an office and recreational facility for the Parks and Recreation Department. In 2000, the Village issued \$1.8 million in debt to expand the facilities at Adler Park Pool. This bond issue effectively eliminates the Village's ability to issue non-referendum, limited tax bonds through 2018.

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 \$871 to the Village of Libertyville. The same home in other communities would pay between \$2,746 and \$684 for all municipal services including fire and parks and recreation. The tax rates described are for taxes levied in 2013 and paid in 2014.

2013 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 | 1.573 | - | 0.492 | 2.065 | \$2,746 |
| Grayslake | 0.648 | 0.819 | 0.544 | 2.011 | \$2,675 |
| Deerfield | 0.784 | 0.637 | 0.585 | 2.006 | \$2,668 |
| Buffalo Grove | 0.983 | - | 0.537 | 1.520 | \$2,022 |
| Highland Park | 0.785 | - | 0.497 | 1.282 | \$1,705 |
| Lake Forest | 1.248 | - | - | 1.248 | \$1,660 |
| Lake Bluff | 0.751 | - | 0.481 | 1.232 | \$1,639 |
| Antioch | 1.077 | - | - | 1.077 | \$1,432 |
| Vernon Hills | - | 0.597 | 0.445 | 1.042 | \$1,386 |
| Lincolnshire | 0.241 | 0.786 | - | 1.027 | \$1,366 |
| Libertyville | 0.655 | - | - | 0.655 | \$871 |
| Gurnee | - | - | 0.514 | 0.514 | \$684 |

2014-15 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 \$1,510,375 with the major variances as follows:

- Sales Tax revenue is projected to be above budget by \$1,090,000 primarily due to increased sales in the auto category.
- License and Fees Revenue is projected to be above budget by \$466,660 due to fees paid by Bridge Development.

Total General Fund expenses are projected to end the year \$30,205 above budget with the major variances as follows:

- Salaries are expected to end the year \$25,675 above budget due to the new Human Resources Coordinator position that was approved by the Village Board but not included in the budget and pool salaries that ended the year above budget.

The projected fund balance will increase from \$10.4 million to \$12.0 million. This amounts to approximately \$4million above the balance required by the Fund balance policy. This balance can remain in the General Fund until additional Sports Complex bonds can be redeemed, or a portion may also be transferred to the Capital Projects or the Pension Funds.

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 at times, 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 Sports Complex 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. In 2014-15 annual debt payments were scheduled to increase to \$1.7 million; however, the Village Board authorized using \$1.5 million of the excess General Fund balance to redeem the remaining outstanding 2004 Sports Complex Bonds which reduced the annual debt payment to \$1.5 million. The current budget includes a General Fund subsidy of \$904,055. 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.

2015-16 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 increase is estimated at 1.5% to 2% in later years;
- 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% annually;
- Contractual, Commodities, Utilities and Repairs & Maintenance expenses will increase 2% annually;
- IRMA insurance will increase 7.5% annually;
- Licenses, Fees and Other Revenues will grow between 1% and 3% with some categories showing no growth;
- Sales Tax for 2015-16 will show no growth from the 2014-15 projection with 1.0-2% annually thereafter; and

Based on the above assumptions, the 2015-16 fiscal year is projected to result in a surplus of \$1,502,541 or 602,541 after the estimated \$900,000 transfer to the Sports Complex. Fund balance as of April 30, 2016 is estimated to increase to \$12.7 million. The fund balance is projected to decrease beginning in the 2019 fiscal year due to the projected growth of expenses exceeding revenue growth.

VILLAGE OF LIBERTYVILLE PROJECTED SCHEDULES OF REVENUES & EXPENDITURES GENERAL FUND FOR THE YEARS ENDING APRIL 30, 2015-19

| | <u>2014-2015</u> <u>BUDGET</u> | <u>2014-2015</u> <u>PROJECTION</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> |
|------------------------------------|-----------------------------------|---------------------------------------|----------------|----------------|----------------|----------------|
| REVENUES | | | | | | |
| Sales Tax | 6,370,000 | 7,460,000 | 7,460,000 | 7,534,600 | 7,647,619 | 7,800,571 |
| Property Tax | 6,257,000 | 6,256,000 | 6,387,436 | 6,551,801 | 6,766,677 | 6,938,610 |
| Libertyville Fire Protection Dist. | 2,646,485 | 2,668,000 | 2,721,360 | 2,775,787 | 2,831,303 | 2,887,929 |
| Income Tax | 1,986,800 | 1,986,000 | 2,006,668 | 2,066,868 | 2,128,874 | 2,192,740 |
| Licenses, Fees & Other | 5,452,240 | 5,918,900 | 5,668,257 | 5,752,537 | 5,839,990 | 5,929,150 |
| Electric, Gas & Phone Taxes | 2,335,000 | 2,275,000 | 2,275,000 | 2,288,050 | 2,301,231 | 2,314,543 |
| Interest | 16,000 | 10,000 | 12,000 | 13,000 | 15,000 | 15,000 |
| Total Revenues | 25,063,525 | 26,573,900 | 26,530,721 | 26,982,643 | 27,530,693 | 28,078,544 |
| EXPENDITURES | | | | | | |
| Salaries | 12,136,510 | 12,162,185 | 12,574,429 | 13,012,676 | 13,466,261 | 13,935,722 |
| Benefits | 5,689,780 | 5,688,705 | 6,085,773 | 6,511,491 | 6,967,010 | 7,454,415 |
| Contractual | 1,645,175 | 1,636,175 | 1,668,739 | 1,702,113 | 1,736,156 | 1,770,879 |
| IRMA- Insurance | 569,190 | 569,190 | 611,879 | 657,770 | 707,103 | 760,136 |
| Utilities | 265,750 | 261,950 | 268,300 | 273,666 | 279,139 | 284,722 |
| Commodities | 2,169,205 | 2,173,090 | 2,215,649 | 2,259,866 | 2,305,041 | 2,351,120 |
| Capital | 51,895 | 50,895 | 47,000 | 47,000 | 47,000 | 47,000 |
| Repairs & Maintenance | 1,442,560 | 1,458,080 | 1,471,411 | 1,500,675 | 1,530,582 | 1,561,086 |
| Transfers | 55,000 | 55,000 | 85,000 | 85,000 | 85,000 | 85,000 |
| Total Expenditures | 24,025,065 | 24,055,270 | 25,028,180 | 26,050,257 | 27,123,292 | 28,250,079 |
| Surplus/(Deficit) | 1,038,460 | 2,518,630 | 1,502,541 | 932,386 | 407,401 | -171,535 |
| Bond Redemption | | | | | | |
| Sports Complex Subsidy | -530,345 | -904,055 | -900,000 | -900,000 | -900,000 | -900,000 |
| Net surplus (deficit) | 508,115 | 1,614,575 | 602,541 | 32,386 | -492,599 | -1,071,535 |
| Fund Balance May 1 | 10,440,366 | 10,440,366 | 12,054,941 | 12,657,482 | 12,689,867 | 12,197,269 |
| Fund Balance April 30 | 10,948,481 | 12,054,941 | 12,657,482 | 12,689,867 | 12,197,269 | 11,125,734 |

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 requirements.

Notes to Projections

1. SALES TAX

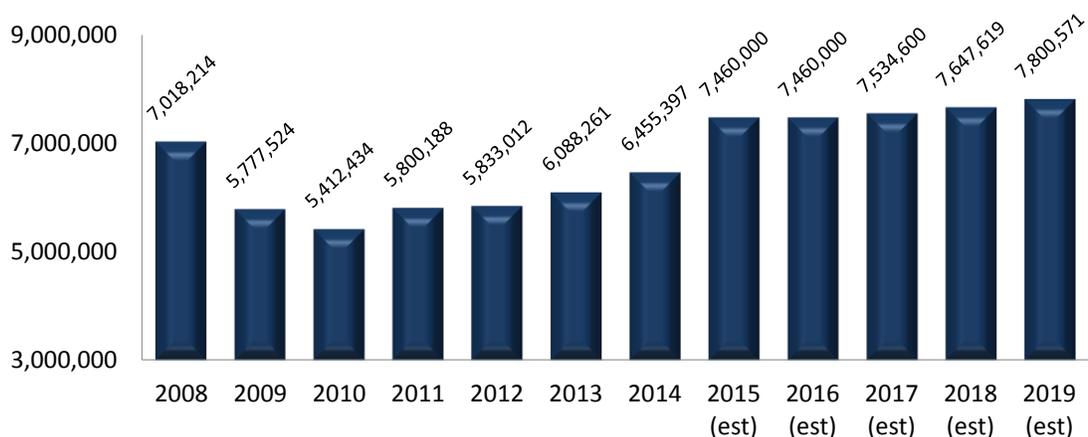
Since 1935, the State of Illinois has collected a retailer's occupation tax (sales tax). The current sales tax rate for general merchandise is 7.0 percent of purchase price. Of this rate, 5% is retained by the State, 1 percent of the tax is distributed to the Village, ½ of 1% is distributed to Lake County and ½ of 1% is used for mass transit. For the 2014-15 fiscal year, sales tax accounted for 25% of the General Fund Budgeted Revenues.

A. 5 Year History

Over the last five year period 2010-2014, the Village's sales tax revenues have increased from \$5.4 million in 2010 to \$6.4 in 2014. 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 14-15 indicate sales tax revenue will increase approximately 16% from the previous year. Due to this large increase, sales tax revenue for 2015-16 is being projected with no increase.

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

Sales Tax Revenue



B. Projections and Assumptions

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

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

In order to project future sales tax revenues, several assumptions must be made. Key variables include economic conditions, commercial competition, Libertyville commercial growth, and disposable household income. The Staff's estimate for what we consider likely sales tax revenues for 2014-15 will be at \$7.4 million and will remain the same for 2015-16, with a growth of 1-2% yearly thereafter. The large jump in sales tax in the 14-15 fiscal year is largely due to auto sales. Based on information received through the Libertyville Auto Dealers Group, this increase may be a 1 time increase and not sustainable. Due to this, sales taxes are projected with no growth for the 2015-16 fiscal year.

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.

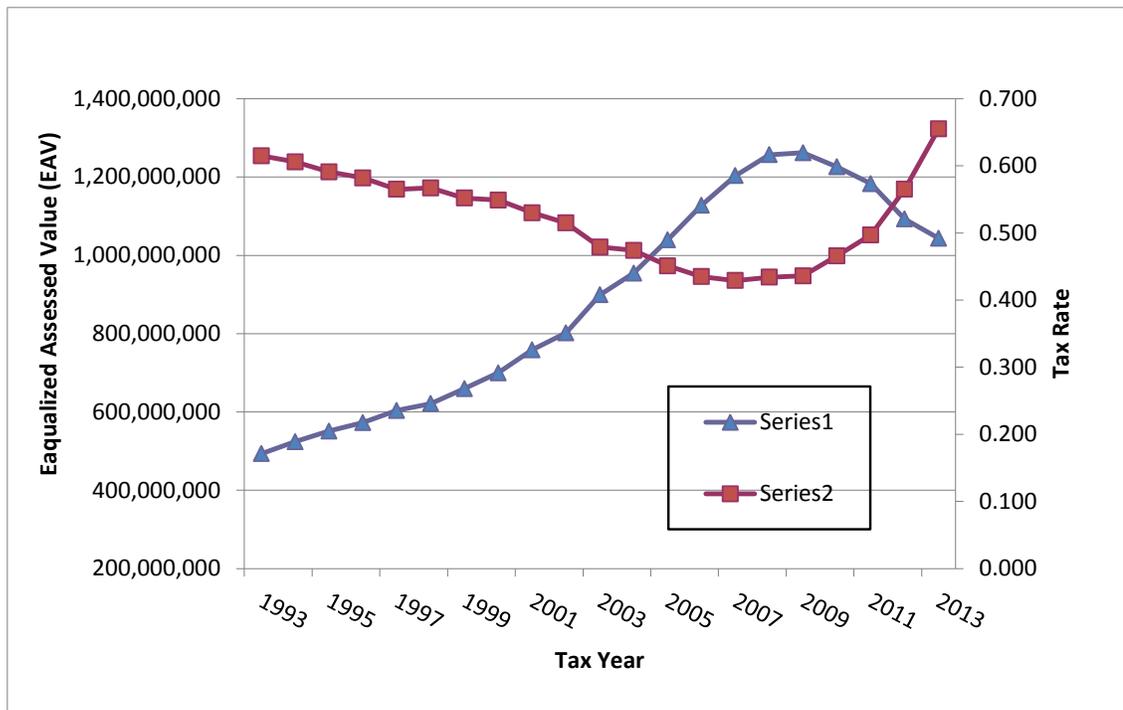
PROPERTY TAX

A. History

A review of the Village's equalized assessed valuation (E.A.V.) and tax rate extension over the period from 1994-2013 shows substantial increases in the tax base. 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 compared to other local municipalities.

| LEVY YEAR | PREVIOUS TAX EXTENSION | CONSUMER PRICE INDEX | EST EAV | GROWTH | LIMITING RATE | MAXIMUM TAX EXTENSION | SPEC REC & TOWNSHIP SHARE | NET AVAIL. GENERAL FUND |
|--------------|------------------------------|----------------------------|-----------------|-----------|------------------|-----------------------------|---------------------------------|-------------------------------|
| 2014 | 5,811,718 | 1.015 | \$1,053,830,218 | 7,500,000 | 0.5638 | 5,941,177 | \$447,000 | 6,387,436 |
| 2015 | 5,941,177 | 1.015 | 1,071,368,520 | 7,000,000 | 0.5700 | 6,106,801 | \$445,000 | 6,551,801 |
| 2016 | 6,106,801 | 1.020 | 1,089,082,205 | 7,000,000 | 0.5800 | 6,316,677 | \$450,000 | 6,766,677 |
| 2017 | 6,316,677 | 1.020 | 1,117,863,849 | 7,000,000 | 0.5800 | 6,483,610 | \$455,000 | 6,938,610 |
| 2018 | 6,483,610 | 1.020 | 1,147,221,126 | 7,000,000 | 0.5800 | 6,653,883 | \$460,000 | 7,113,883 |

B. Projections and Assumptions



For the 2015-16 year, the estimated EAV is projected to increase approximately 1% after several years of decreases due to the effects of the economic downturn and the subsequent effect on the housing market. It is assumed that the tax rate levy will increase slightly due to the increase in EAV being less than the increase in the Consumer Price Index 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 increase 1% for the next year and then assumes annual E.A.V. increases of 1% to 2%. For tax cap purposes, staff has used a 1.5% Consumer Price Index for the current year and 1.5-2% for future years. A growth factor has also been included in the calculations.

2. LIBERTYVILLE FIRE PROTECTION DISTRICT

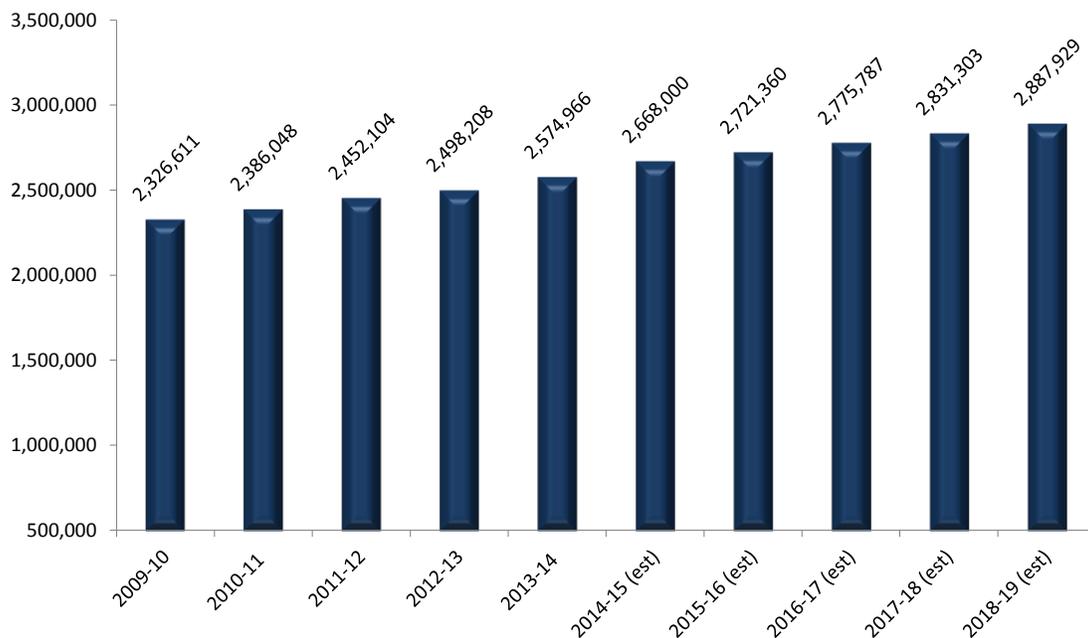
A. 5 Year History

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

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

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

Fire District Revenue



Projections and Assumptions

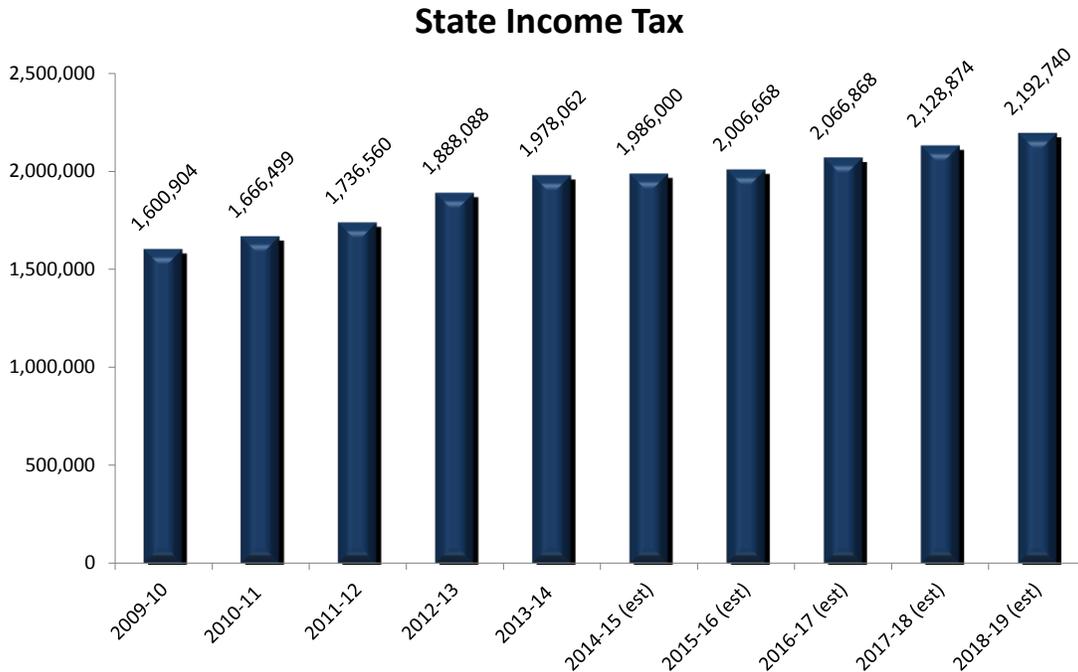
A projection of five years revenues from the LFPD is shown above and is based on the contractually allowed increase. Staff assumes the District's contribution in 2015-16 to be \$2,652,209 which is 2% above the previous year. Future years include a 2% increase per year.

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 2015-16 fiscal year to increase slightly. Staff has projected taxes for 2017-19 to increase at 3% annually based on historical averages by the State of Illinois.

4. LICENSES, FEES AND OTHER

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

| LICENSES, FEES & OTHER | <u>2014-2015</u> | <u>2014-2015</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> |
|----------------------------|------------------|-------------------|----------------|----------------|----------------|----------------|
| | <u>BUDGET</u> | <u>PROJECTION</u> | | | | |
| IL USE TAX | 356,500 | 356,500 | 363,630 | 374,539 | 385,775 | 397,348 |
| LEASED CAR TAX | 85,000 | 115,000 | 116,150 | 118,473 | 120,842 | 123,259 |
| PERSONAL PROP REPLACEMENT | 105,000 | 105,000 | 106,050 | 109,232 | 112,508 | 115,884 |
| MAINTENANCE FEES | 83,415 | 87,000 | 85,083 | 86,785 | 88,521 | 90,291 |
| IRMA INSURANCE SURPLUS | 93,500 | 93,500 | 93,500 | 93,500 | 93,500 | 93,500 |
| TIF SURPLUS | 155,000 | 180,000 | 156,550 | 158,116 | 159,697 | 161,294 |
| BUILDING PERMITS | 750,000 | 900,000 | 765,000 | 780,300 | 795,906 | 811,824 |
| ZONING FEES | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| FIRE BUREAU/PERMIT FEES | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| BUSINESS LICENSE | 103,000 | 103,000 | 103,000 | 103,000 | 103,000 | 103,000 |
| FINES | 595,000 | 685,000 | 691,850 | 698,769 | 705,756 | 712,814 |
| AMBULANCE FEES | 650,000 | 750,000 | 750,000 | 761,250 | 772,669 | 784,259 |
| RECYCLING/SWALCO FEES | 83,500 | 84,000 | 84,000 | 84,000 | 84,000 | 84,000 |
| ENGINEERING FEES | 75,000 | 190,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| RECREATION FEES | 649,000 | 633,400 | 646,068 | 658,989 | 672,169 | 685,613 |
| SWIMMING FEES | 361,500 | 333,800 | 340,476 | 347,286 | 354,231 | 361,316 |
| GOLF COURSE FEES | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| ALARM FEES | 175,000 | 175,000 | 175,000 | 178,500 | 182,070 | 185,711 |
| POLICE SERVICES | 85,000 | 85,000 | 85,000 | 87,550 | 90,177 | 92,882 |
| BIRTH/DEATH CERT | 270,000 | 270,000 | 270,000 | 272,700 | 275,427 | 278,181 |
| PARKING RECEIPTS | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| CABLE FRANCHISE | 394,000 | 415,000 | 415,000 | 419,150 | 423,342 | 427,575 |
| ELECTRIC & GAS UTILITY TAX | 1,305,000 | 1,305,000 | 1,305,000 | 1,318,050 | 1,331,231 | 1,344,543 |
| TELECOM IMF | 1,030,000 | 970,000 | 970,000 | 970,000 | 970,000 | 970,000 |
| MISC REVENUES | 264,825 | 239,700 | 228,900 | 227,400 | 227,400 | 227,400 |
| TOTAL | 7,787,240 | 8,193,900 | 7,943,257 | 8,040,587 | 8,141,220 | 8,243,693 |

5. INTEREST

A. 5 Year History

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

B. Projection and Assumptions

Revenues from interest earnings are affected by balances available for investment and interest rates. In the projections, interest has been calculated to increase to \$12,000 in 2016 and to increase slightly from 2017 through 2019. These

projections take into account the economy, cash reserve balances and the current investment returns.

6. SALARIES

For the purposes of this report, salaries include a 3.5% increase for all employees. The Public Works contracts include a 1.5% increase on May 1, 2015 and the recently approved Police Officer contract includes a 2% increase on May 1, 2015 and a 0.5% increase on November 1, 2015. The fire contract expires on April 30, 2015 and negotiations should begin prior to the 2015-16 budget year. The Village is currently in negotiations on the Park Maintenance workers union. The union contracts also include merit or step increases for employees not at the top of their pay schedule. This financial plan does not include any new personnel.

The following table shows the anticipated expenditures in this category:

| SALARIES | <u>2014-2015</u> | <u>2014-2015</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> |
|-----------------------|------------------|-------------------|----------------|----------------|----------------|----------------|
| | <u>BUDGET</u> | <u>PROJECTION</u> | | | | |
| LEGISLATIVE BOARDS | 53,100 | 53,100 | 53,100 | 53,100 | 53,100 | 53,100 |
| ADMINISTRATION | 629,130 | 645,000 | 666,150 | 689,465 | 713,596 | 738,572 |
| COMMUNITY DEVELOPMENT | 959,580 | 959,580 | 993,165 | 1,027,926 | 1,063,903 | 1,101,140 |
| PUBLIC WORKS | 1,446,860 | 1,447,660 | 1,497,500 | 1,549,913 | 1,604,160 | 1,660,305 |
| POLICE | 4,275,405 | 4,275,405 | 4,425,044 | 4,579,921 | 4,740,218 | 4,906,126 |
| FIRE | 4,116,840 | 4,116,840 | 4,260,929 | 4,410,062 | 4,564,414 | 4,724,169 |
| RECREATION | 655,595 | 664,600 | 678,541 | 702,290 | 726,870 | 752,310 |
| PUBLIC BUILDINGS | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 12,136,510 | 12,162,185 | 12,574,429 | 13,012,676 | 13,466,261 | 13,935,722 |

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% rate per year. For 2015-16 the police and fire pension contribution increase average is 6%.

| BENEFITS | <u>2014-2015</u> | <u>2014-2015</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> |
|-----------------------|------------------|-------------------|----------------|----------------|----------------|----------------|
| | <u>BUDGET</u> | <u>PROJECTION</u> | | | | |
| LEGISLATIVE BOARDS | 4,080 | 4,080 | 4,080 | 4,080 | 4,080 | 4,080 |
| ADMINISTRATION | 275,475 | 273,600 | 292,752 | 313,245 | 335,172 | 358,634 |
| COMMUNITY DEVELOPMENT | 378,310 | 378,310 | 404,792 | 433,127 | 463,446 | 495,887 |
| PUBLIC WORKS | 720,105 | 720,905 | 770,512 | 824,448 | 882,160 | 943,911 |
| POLICE | 2,249,750 | 2,249,750 | 2,407,233 | 2,575,739 | 2,756,040 | 2,948,963 |
| FIRE | 1,923,065 | 1,923,065 | 2,057,680 | 2,201,717 | 2,355,837 | 2,520,746 |
| RECREATION | 138,995 | 138,995 | 148,725 | 159,135 | 170,275 | 182,194 |
| PUBLIC BUILDINGS | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 5,689,780 | 5,688,705 | 6,085,773 | 6,511,491 | 6,967,010 | 7,454,415 |

8. CONTRACTUAL EXPENDITURES

After many years of either no increase or a 1% increase, the Village projects a 2% growth in its operating expenditures for 2015-16 and 2% for 2017 through 2019, which is equal to the anticipated annual consumer price index assumption.

| CONTRACTUAL | 2014-2015 | | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | BUDGET | PROJECTION | | | | |
| LEGISLATIVE BOARDS | 3,000 | 3,000 | 3,000 | 3,060 | 3,121 | 3,184 |
| ADMINISTRATION | 157,680 | 157,680 | 160,834 | 164,050 | 167,331 | 170,678 |
| LEGAL | 394,000 | 394,000 | 401,880 | 409,918 | 418,116 | 426,478 |
| PUBLIC BUILDINGS | 0 | 0 | 0 | 0 | 0 | 0 |
| COMM ORGANIZATIONS | 36,200 | 36,200 | 36,924 | 37,662 | 38,416 | 39,184 |
| COMMUNITY DEVELOPMENT | 98,460 | 89,460 | 91,249 | 93,074 | 94,936 | 96,834 |
| CBD PARKING | 5,000 | 5,000 | 5,100 | 5,202 | 5,306 | 5,412 |
| PUBLIC WORKS | 126,030 | 126,030 | 128,551 | 131,122 | 133,744 | 136,419 |
| POLICE | 432,470 | 432,470 | 441,119 | 449,942 | 458,941 | 468,119 |
| FIRE | 287,100 | 287,100 | 292,842 | 298,699 | 304,673 | 310,766 |
| EMERGENCY MGMT | 5,000 | 5,000 | 5,000 | 5,100 | 5,202 | 5,306 |
| RECREATION | 100,235 | 100,235 | 102,240 | 104,284 | 106,370 | 108,498 |
| TOTAL | \$1,645,175 | \$1,636,175 | \$1,668,739 | \$1,702,113 | \$1,736,156 | \$1,770,879 |

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 2015-16, staff is projecting a 7.5% annual increase for IRMA which is reduced from a 10% factor that has been projected the past several years. This number may change based on an increased claim experience for the current year.

| IRMA | 2014-2015 BUDGET | 2014-2015 PROJECTION | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|-----------------------|------------------|----------------------|-----------|-----------|-----------|-----------|
| ADMINISTRATION | \$109,685 | \$109,685 | 117,911 | 126,755 | 136,261 | 146,481 |
| PUBLIC BUILDINGS | \$6,085 | \$6,085 | 6,541 | 7,032 | 7,559 | 8,126 |
| COMMUNITY DEVELOPMENT | \$20,245 | \$20,245 | 21,763 | 23,396 | 25,150 | 27,037 |
| PUBLIC WORKS | \$101,945 | \$101,945 | 109,591 | 117,810 | 126,646 | 136,144 |
| POLICE | \$136,260 | \$136,260 | 146,480 | 157,465 | 169,275 | 181,971 |
| FIRE | \$139,750 | \$139,750 | 150,231 | 161,499 | 173,611 | 186,632 |
| RECREATION | \$55,220 | \$55,220 | 59,362 | 63,814 | 68,600 | 73,745 |
| TOTAL | \$569,190 | \$569,190 | \$611,879 | \$657,770 | \$707,103 | \$760,136 |

10. UTILITIES & COMMODITIES

Utilities and commodities are projected to increase 2% for the 2015-16 fiscal year and beyond.

| UTILITIES | <u>2014-2015</u> | <u>2014-2015</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> |
|-----------------------|------------------|-------------------|------------------|------------------|------------------|------------------|
| | <u>BUDGET</u> | <u>PROJECTION</u> | | | | |
| LEGISLATIVE BOARDS | | | | 0 | 0 | 0 |
| ADMINISTRATION | 9,000 | 6,500 | 6,630 | 6,763 | 6,898 | 7,036 |
| LEGAL | 0 | 0 | 0 | 0 | 0 | 0 |
| PUBLIC BUILDINGS | 2,400 | 2,400 | 2,448 | 2,497 | 2,547 | 2,598 |
| COMM ORGANIZATIONS | 0 | 0 | 0 | 0 | 0 | 0 |
| COMMUNITY DEVELOPMENT | 4,500 | 4,000 | 4,080 | 4,162 | 4,245 | 4,330 |
| CBD PARKING | 1,450 | 1,450 | 1,479 | 1,509 | 1,539 | 1,570 |
| PUBLIC WORKS | 119,040 | 119,040 | 121,421 | 123,849 | 126,326 | 128,853 |
| POLICE | 14,000 | 12,000 | 12,240 | 12,485 | 12,734 | 12,989 |
| FIRE | 44,300 | 41,300 | 42,126 | 42,969 | 43,828 | 44,704 |
| EMERGENCY MGMT | 1,200 | 1,200 | 1,224 | 1,248 | 1,273 | 1,299 |
| RECREATION | 69,860 | 74,060 | 76,652 | 78,185 | 79,749 | 81,344 |
| TOTAL | \$265,750 | \$261,950 | \$268,300 | \$273,666 | \$279,139 | \$284,722 |

| COMMODITIES | <u>2014-2015</u> | <u>2014-2015</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | <u>BUDGET</u> | <u>PROJECTION</u> | | | | |
| LEGISLATIVE BOARDS | 30,040 | 30,040 | 30,641 | 31,254 | 31,879 | 32,516 |
| ADMINISTRATION | 82,650 | 85,650 | 87,363 | 89,110 | 90,892 | 92,710 |
| LEGAL | 0 | 0 | 0 | 0 | 0 | 0 |
| PUBLIC BUILDINGS | 2,700 | 2,700 | 2,754 | 2,809 | 2,865 | 2,923 |
| COMM ORGANIZATIONS | 158,000 | 158,000 | 161,160 | 164,383 | 167,671 | 171,024 |
| COMMUNITY DEVELOPMENT | 73,755 | 73,755 | 75,230 | 76,735 | 78,269 | 79,835 |
| CBD PARKING | 3,450 | 3,450 | 3,519 | 3,589 | 3,661 | 3,734 |
| PUBLIC WORKS | 868,110 | 868,110 | 885,472 | 903,182 | 921,245 | 939,670 |
| POLICE | 368,645 | 368,645 | 376,018 | 383,538 | 391,209 | 399,033 |
| FIRE | 425,730 | 425,730 | 434,245 | 442,929 | 451,788 | 460,824 |
| EMERGENCY MGMT | 1,150 | 1,150 | 1,173 | 1,100 | 1,100 | 1,100 |
| RECREATION | 154,975 | 155,860 | 158,075 | 161,236 | 164,461 | 167,750 |
| TOTAL | \$2,169,205 | \$2,173,090 | \$2,215,649 | \$2,259,866 | \$2,305,041 | \$2,351,120 |

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 increased level for 2016 to 2019.

| CAPITAL | <u>2014-2015</u> | <u>2014-2015</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> |
|------------------|------------------|-------------------|----------------|----------------|----------------|----------------|
| | <u>BUDGET</u> | <u>PROJECTION</u> | | | | |
| 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 | 5,000 | 5,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| POLICE | 7,495 | 7,495 | 10,000 | 10,000 | 10,000 | 10,000 |
| FIRE | 5,000 | 5,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| EMERGENCY MGMT | 30,900 | 29,900 | 5,000 | 5,000 | 5,000 | 5,000 |
| RECREATION | 3,500 | 3,500 | 10,000 | 10,000 | 10,000 | 10,000 |
| TOTAL | 51,895 | 50,895 | 47,000 | 47,000 | 47,000 | 47,000 |

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 2014-15 Capital expenditures and their respective fund balances are as follows:

| <u>Fund</u> | <u>2014-15 Capital Expenditures</u> | <u>Projected Balance April 2015</u> |
|-----------------------------|---|---|
| Capital Improvement | 1,411,075 | 952,875 |
| Motor Fuel Tax | 749,700 | 800,365 |
| Tax Increment Financing | 60,000 | 2,133,310 |
| Park Improvement | 113,500 | 463,865 |
| Public Building Improvement | 34,740 | 204,100 |

12. REPAIRS AND MAINTENANCE

Repairs and Maintenance costs are projected to increase by 2% for the 2015-16 fiscal year and 2% from 2017-19.

| REPAIRS & MAINTENANCE | <u>2014-2015</u> | <u>2014-2015</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | <u>BUDGET</u> | <u>PROJECTION</u> | | | | |
| LEGISLATIVE BOARDS | 0 | 0 | 0 | 0 | 0 | 0 |
| ADMINISTRATION | 11,800 | 11,800 | 12,036 | 12,277 | 12,522 | 12,773 |
| LEGAL | 0 | 0 | 0 | 0 | 0 | 0 |
| PUBLIC BUILDINGS | 81,755 | 81,755 | 83,390 | 85,058 | 86,759 | 88,494 |
| COMM ORGANIZATIONS | 0 | 0 | 0 | 0 | 0 | 0 |
| COMMUNITY DEVELOPMENT | 11,180 | 11,180 | 11,404 | 11,632 | 11,864 | 12,102 |
| CBD PARKING | 68,695 | 78,695 | 70,069 | 71,470 | 72,900 | 74,358 |
| PUBLIC WORKS | 704,690 | 710,210 | 718,784 | 733,159 | 747,823 | 762,779 |
| POLICE | 230,110 | 230,110 | 234,712 | 239,406 | 244,195 | 249,078 |
| FIRE | 248,215 | 248,215 | 253,179 | 258,243 | 263,408 | 268,676 |
| EMERGENCY MGMT | 5,300 | 5,300 | 5,406 | 5,350 | 5,350 | 5,350 |
| RECREATION | 80,815 | 80,815 | 82,431 | 84,080 | 85,762 | 87,477 |
| TOTAL | \$1,442,560 | \$1,458,080 | \$1,471,411 | \$1,500,675 | \$1,530,582 | \$1,561,086 |

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. Due to many years of this transfer remaining the same and building maintenance reduced due to budgetary constraints, there is an increase shown for 2016-2019. The transfer to the Sports Complex is budgeted within the Parks Department and is shown separately in this plan.

| TRANSFERS | <u>2014-2015</u> | <u>2014-2015</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> |
|------------------------------------|------------------|-------------------|----------------|----------------|----------------|----------------|
| | <u>BUDGET</u> | <u>PROJECTION</u> | | | | |
| PUBLIC WORKS | 5000 | 5000 | 10000 | 10000 | 10000 | 10000 |
| POLICE | 5000 | 5000 | 10000 | 10000 | 10000 | 10000 |
| FIRE | 15000 | 15000 | 20000 | 20000 | 20000 | 20000 |
| RECREATION (Park Improvement Fund) | 5000 | 5000 | 10000 | 10000 | 10000 | 10000 |
| PUBLIC BUILDINGS | 25,000 | 25,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| TOTAL | 55,000 | 55,000 | 85,000 | 85,000 | 85,000 | 85,000 |

2015-2016
VILLAGE BUDGET

GENERAL FUND PER CAPITA REVENUE & EXPENDITURES

| REVENUES | 2015-2016 Budget | Per Capita |
|-----------------------|----------------------|--------------------|
| Property Tax | \$ 6,391,000 | \$ 314.60 |
| Other Tax | \$ 1,510,000 | \$ 74.33 |
| Licenses & Permits | \$ 1,083,600 | \$ 53.34 |
| Intergovernmental | \$ 9,939,920 | \$ 489.29 |
| Charges for Services | \$ 6,901,400 | \$ 339.72 |
| Fines & Forfeitures | \$ 650,000 | \$ 32.00 |
| Interest Income | \$ 15,000 | \$ 0.74 |
| Miscellaneous Revenue | \$ 368,125 | \$ 18.12 |
| Transfers | \$ 0 | \$ 0.00 |
| Total Revenue | \$ 26,859,045 | \$ 1,322.13 |

| EXPENDITURES | | |
|--------------------------------|----------------------|--------------------|
| Legislative Boards | \$ 126,600 | \$ 6.23 |
| Administration | \$ 1,332,405 | \$ 65.59 |
| Legal | \$ 406,000 | \$ 19.99 |
| Public Buildings | \$ 113,100 | \$ 5.57 |
| Community Organizations | \$ 191,595 | \$ 9.43 |
| Community Development | \$ 1,982,180 | \$ 97.57 |
| Central Business Dist. Parking | \$ 117,285 | \$ 5.77 |
| Public Works | \$ 4,324,040 | \$ 212.85 |
| Police | \$ 8,207,125 | \$ 403.99 |
| Fire | \$ 7,569,075 | \$ 372.59 |
| Emergency Management | \$ 44,625 | \$ 2.20 |
| Recreation | \$ 2,209,275 | \$ 108.75 |
| Total Expenditures | \$ 26,623,305 | \$ 1,310.52 |

2010 Population

20,315

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

GENERAL FUND REVENUES 01-00

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|-----------|-----------|-----------|-----------|-----------|
| | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 1- PROPERTY TAXES | | | | | |
| 601 GENERAL CORPORATE PROPERTY TAX | 851,735 | 855,718 | 845,000 | 845,000 | 835,000 |
| 602 FIRE PROTECTION PROPERTY TAX | 792,588 | 803,147 | 825,000 | 824,280 | 815,000 |
| 603 PARKS PROPERTY TAX | 366,718 | 359,627 | 375,000 | 375,620 | 374,000 |
| 604 RECREATION PROPERTY TAX | 366,718 | 359,627 | 375,000 | 375,620 | 374,000 |
| 605 HIGHWAYS & BRIDGES (VILLAGE) PROPERTY TAX | 532,335 | 507,410 | 519,000 | 521,695 | 511,000 |
| 606 HIGHWAYS & BRIDGES (TWP) PROPERTY TAX | 282,652 | 300,516 | 306,000 | 302,000 | 304,000 |
| 607 PENSION (IMRF) PROPERTY TAX | 366,719 | 370,071 | 380,000 | 375,625 | 375,000 |
| 608 PENSION (POLICE) PROPERTY TAX | 1,230,285 | 1,216,008 | 1,352,000 | 1,356,400 | 1,480,000 |
| 609 PENSION (FIRE) PROPERTY TAX | 981,861 | 1,024,771 | 1,137,000 | 1,137,300 | 1,180,000 |
| 610 SPECIAL RECREATION PROPERTY TAX | 165,615 | 158,824 | 143,000 | 146,000 | 143,000 |
| TOTAL PROPERTY TAXES | 5,937,226 | 5,955,719 | 6,257,000 | 6,259,540 | 6,391,000 |
| 2- OTHER TAXES | | | | | |
| 613 ELECTRIC UTILITY TAX | 1,520,295 | 1,532,696 | 1,305,000 | 1,305,000 | 1,305,000 |
| 614 GAS UTILITY TAX | 176,410 | 8,041 | - | - | - |
| 616 LEASED CAR TAX | 68,043 | 94,000 | 85,000 | 125,000 | 100,000 |
| 618 PERSONAL PROPERTY REPLACEMENT TAX | 81,475 | 94,340 | 85,000 | 85,000 | 85,000 |
| 620 PERSONAL PROPERTY REPLACEMENT TAX (Police) | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 621 PERSONAL PROPERTY REPLACEMENT TAX (Fire) | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| TOTAL INTERGOVERNMENTAL | 1,866,223 | 1,749,077 | 1,495,000 | 1,535,000 | 1,510,000 |
| 3- LICENSES AND PERMITS | | | | | |
| 626 BUILDING PLAN REVIEW FEES | - | - | - | - | - |
| 627 BUILDING PERMITS | 860,502 | 855,369 | 750,000 | 1,000,000 | 895,600 |
| 628 ZONING FEES | 51,515 | 27,545 | 25,000 | 30,000 | 25,000 |
| 630 FIRE BUREAU-PERMITS/FEES | 86,673 | 76,740 | 60,000 | 90,000 | 60,000 |
| 631 LIQUOR LICENSES | 79,050 | 91,425 | 85,000 | 85,000 | 85,000 |
| 632 OTHER LICENSES | 18,365 | 16,075 | 18,000 | 18,000 | 18,000 |
| TOTAL LICENSES AND PERMITS | 1,096,105 | 1,067,154 | 938,000 | 1,223,000 | 1,083,600 |
| 4- INTERGOVERNMENTAL | | | | | |
| 611 SALES TAX | 6,088,262 | 6,455,397 | 6,370,000 | 7,475,000 | 7,475,000 |
| 612 INCOME TAX | 1,888,088 | 1,978,062 | 1,986,800 | 1,970,500 | 1,980,700 |
| 615 ILLINOIS USE TAX | 324,104 | 354,636 | 356,500 | 375,800 | 381,900 |
| 619 STREET/SIGNAL MAINTENANCE FEES | 80,197 | 82,885 | 83,415 | 84,738 | 86,720 |
| 676 GRANTS | 121,052 | 123,698 | 75,925 | 30,800 | 15,600 |
| TOTAL INTERGOVERNMENTAL | 8,501,703 | 8,994,678 | 8,872,640 | 9,936,838 | 9,939,920 |
| 5- CHARGES FOR SERVICES | | | | | |
| 641 LIBERTYVILLE FIRE PROTECTION DISTRICT | 2,498,208 | 2,574,966 | 2,646,485 | 2,668,000 | 2,708,000 |
| 643 AMBULANCE FEES | 591,617 | 709,872 | 650,000 | 750,000 | 795,000 |
| 649 GOLF RENTALS | 2,509 | - | - | - | - |
| 651 RECREATION FEES | 645,673 | 612,274 | 649,000 | 595,372 | 645,000 |
| 652 GREENS FEES/COURSE RENTAL | 66,628 | 19,750 | 20,000 | 20,000 | 20,000 |
| 653 SWIMMING FEES (Passes, Daily, Lessons) | 227,890 | 204,732 | 224,000 | 219,740 | 224,000 |
| 654 SWIMMING PROGRAMS | 114,167 | 94,649 | 112,000 | 71,540 | 112,000 |
| 655 SENIOR CENTER MEAL & TRIP FEES | 15,907 | 16,196 | 17,500 | 16,350 | 17,000 |

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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|------------|------------|------------|------------|------------|
| 5- CHARGES FOR SERVICES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 656 RECYCLING/SWALCO FEE | 88,073 | 88,145 | 83,500 | 89,570 | 88,400 |
| 657 PARKING FEES-EMPLOYEE PERMITS | 11,190 | 12,445 | 13,000 | 13,000 | 13,000 |
| 658 ENGINEERING FEES | 130,612 | 76,658 | 75,000 | 225,000 | 75,000 |
| 659 ALARM FEES | 201,424 | 214,521 | 175,000 | 203,000 | 203,000 |
| 660 ELEVATOR INSPECTION FEES | 34,925 | 43,684 | 43,000 | 43,000 | 43,000 |
| 670 FIRE SERVICES | 17,706 | 16,919 | 15,000 | 15,000 | 115,000 |
| 671 LEGAL & OTHER FEE REIMBURSEMENT | 24,594 | 18,255 | 5,000 | 8,000 | 5,000 |
| 672 BIRTH/DEATH CERTIFICATES | 269,396 | 281,601 | 270,000 | 265,000 | 270,000 |
| 673 CABLE FRANCHISE FEE | 393,100 | 399,918 | 394,000 | 424,000 | 425,000 |
| 674 TELECOMMUNICATION IMF | 1,128,529 | 1,043,099 | 1,030,000 | 1,003,400 | 1,000,000 |
| 675 POLICE SERVICES | 87,490 | 103,007 | 85,000 | 100,000 | 85,000 |
| 677 DAMAGE TO VILLAGE PROPERTY | 37,457 | 4,749 | 3,500 | 5,500 | 3,500 |
| 678 SENIOR CENTER SPONSORSHIP | 8,051 | 5,944 | 6,500 | 6,000 | 6,500 |
| 679 CONCESSIONS-POOLS | 25,320 | 21,269 | 25,500 | 29,859 | 30,000 |
| 680 PRO SHOP MERCHANDISE | 176 | - | - | - | - |
| 681 PARK RENTALS | 15,573 | 12,120 | 11,000 | 18,000 | 18,000 |
| TOTAL CHARGES FOR SERVICE | 6,636,215 | 6,574,773 | 6,553,985 | 6,789,331 | 6,901,400 |
| 6- FINES AND FORFEITURES | | | | | |
| 636 LOCAL FINES | 266,047 | 289,822 | 260,000 | 350,000 | 300,000 |
| 637 CIRCUIT COURT FINES | 272,313 | 259,089 | 250,000 | 250,000 | 250,000 |
| 638 DUI COURT FINES-SB #740 | 22,068 | 51,933 | 20,000 | 52,000 | 30,000 |
| 639 AUTOMATED TRAFFIC ENFORCEMENT | 110,926 | 82,376 | 65,000 | 85,000 | 70,000 |
| TOTAL FINES AND FORFEITURES | 671,354 | 683,220 | 595,000 | 737,000 | 650,000 |
| 7- INTEREST | | | | | |
| 690 INTEREST INCOME | 12,227 | 10,530 | 16,000 | 12,000 | 15,000 |
| 698 INVESTMENT FAIR MARKET VALUE CHANGE | - | - | - | - | - |
| TOTAL INTEREST | 12,227 | 10,530 | 16,000 | 12,000 | 15,000 |
| 8- MISCELLANEOUS | | | | | |
| 611 TIF SURPLUS REBATE | 144,053 | 157,526 | 155,000 | 177,800 | 180,000 |
| 625 INSURANCE SURPLUS/DISTRIBUTIONS | 553,367 | 72,089 | 93,500 | 108,490 | 100,000 |
| 682 PARKS/REC SCHOLARSHIPS & DONATIONS | 12,885 | 14,800 | 18,000 | 16,500 | 18,000 |
| 683 PARKWAY TREE PROGRAM | 13,117 | 16,930 | 30,000 | 26,885 | 30,000 |
| 685 GENERAL SEIZURE | - | 23,609 | - | 300 | - |
| 686 DRUG FORFEITURE | 1,484 | - | - | 1,460 | - |
| 688 CASH OVER | 144 | 123 | | 100 | |
| 699 MISCELLANEOUS REVENUE | 47,496 | 54,235 | 39,400 | 40,125 | 40,125 |
| TOTAL MISCELLANEOUS | 772,546 | 339,312 | 335,900 | 371,660 | 368,125 |
| 9- TRANSFERS | | | | | |
| SALES TAX BOND FUND | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - |
| TOTAL GENERAL FUND REVENUES | 25,493,599 | 25,374,463 | 25,063,525 | 26,864,369 | 26,859,045 |

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 Sustain Libertyville Commission.

DEPARTMENT SUMMARY

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|---------|---------|---------|----------|----------|
| EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| SALARIES & WAGES | 52,275 | 52,050 | 53,100 | 52,575 | 52,900 |
| EMPLOYEE BENEFITS | 3,999 | 3,982 | 4,080 | 4,022 | 4,025 |
| CONTRACTUAL | 2,944 | 3,169 | 3,000 | 9,000 | 14,000 |
| UTILITIES | | | | | |
| COMMODITIES | 24,747 | 32,874 | 30,040 | 30,268 | 55,675 |
| CAPITAL | | | | | |
| REPAIRS & MAINTENANCE | | | | | |
| TRANSFERS | | | | | |
| DEBT | | | | | |
| TOTAL | 83,965 | 92,075 | 90,220 | 95,865 | 126,600 |

LEGISLATIVE

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Mayor | 1 | 1 | \$12,000 |
| Village Trustees | 6 | 6 | 28,800 |
| Village Clerk | 1 | 1 | 4,800 |
| | | | \$45,600 |

Account Detail

726 Travel/Training/Subscription/Dues

| | |
|----------------------------|----------|
| Village Memberships: | |
| CMAP/NICP | \$3,500 |
| Northwest Municipal Conf. | 10,365 |
| Lake County Mun. League | 2,100 |
| IL. Municipal League | 1,450 |
| Miscellaneous | 250 |
| Lake County Transportation | 875 |
| Metropolitan Mayors | 715 |
| Municipal Clerks | 20 |
| | \$19,275 |

Meetings \$400

\$19,675

728 Technical Services

| | |
|-----------------------------|---------|
| Public Notices | \$3,000 |
| Board Meeting Video Storage | 1,000 |
| Strategic Plan | 10,000 |
| | 14,000 |

770 Appearance Review Commission

| | |
|-----------------------|---------|
| Commissioner Salaries | \$1,300 |
|-----------------------|---------|

771 Board of Police & Fire Commissioners

Police Testing \$7,500

774 Historic Preservation Commission

Survey of Downtown Buildings \$25,000

775 Plan Commission/ZBA

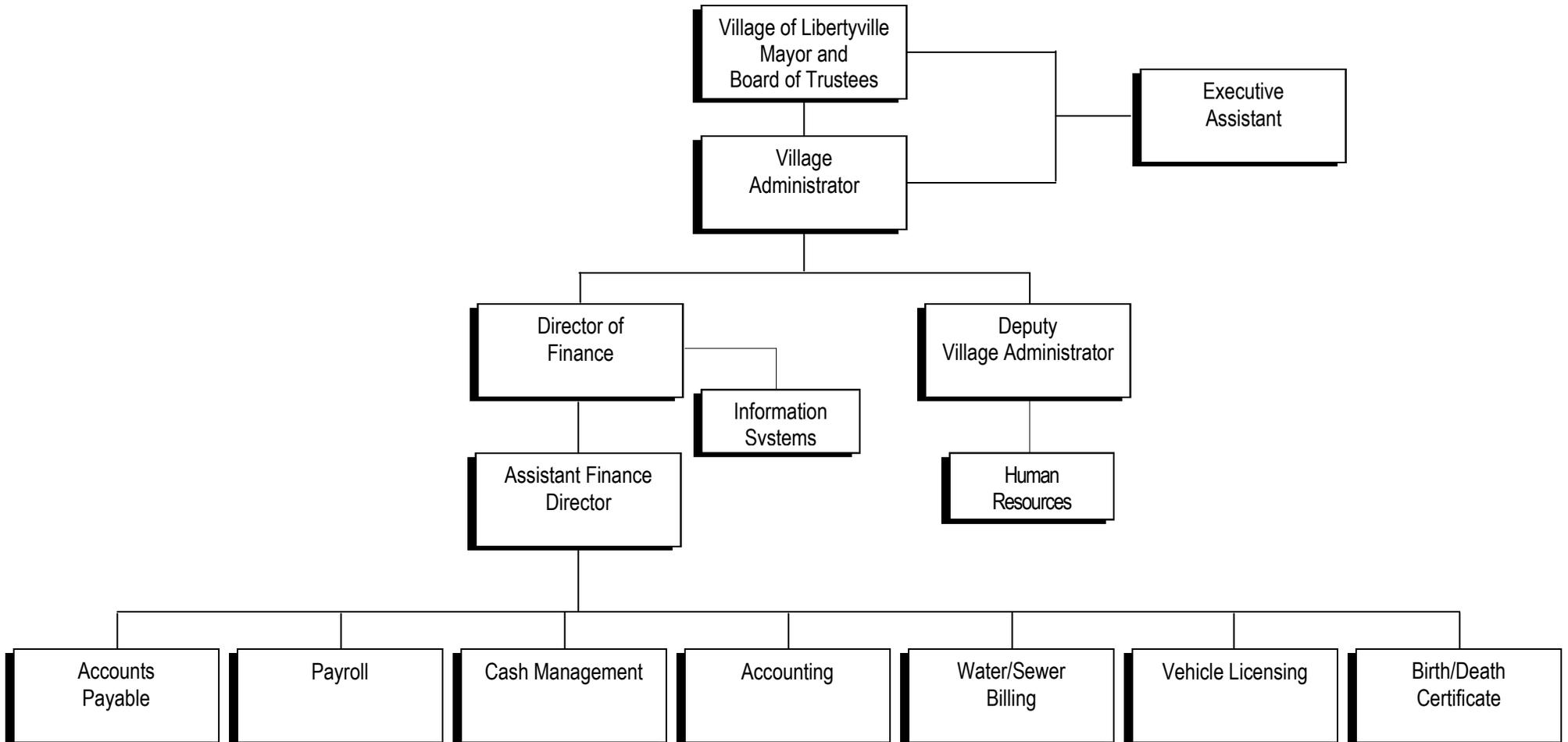
Commissioner Salaries \$6,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
BOARDS AND COMMISSIONS 01-12

| BUDGETED EXPENDITURES | | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|-----|--|---------|---------|---------|----------|----------|
| | | | 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 | 975 | 850 | 1,300 | 975 | 1,300 |
| 1- | 775 | PLAN COMMISSION/ZONING BOARD APPEALS | 5,700 | 5,600 | 6,200 | 6,000 | 6,000 |
| TOTAL SALARIES & WAGES | | | 52,275 | 52,050 | 53,100 | 52,575 | 52,900 |
| 2- | 794 | EMPLOYER CONTRIBUTION - FICA | 3,999 | 3,982 | 4,080 | 4,022 | 4,025 |
| TOTAL EMPLOYEE BENEFITS | | | 3,999 | 3,982 | 4,080 | 4,022 | 4,025 |
| 3- | 728 | TECHNICAL SERVICES-NOTICES | 2,944 | 3,169 | 3,000 | 9,000 | 14,000 |
| TOTAL CONTRACTUAL | | | 2,944 | 3,169 | 3,000 | 9,000 | 14,000 |
| 5- | 726 | TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 16,237 | 16,910 | 20,540 | 19,258 | 19,675 |
| 5- | 771 | BOARD OF POLICE AND FIRE COMMISSIONS | 5,554 | 13,093 | 6,000 | 8,150 | 7,500 |
| 5- | 773 | SUSTAIN LIBERTYVILLE COMMISSION | 593 | - | 1,000 | 500 | 1,000 |
| 5- | 774 | HISTORIC PRESERVATION COMMISSION | - | - | - | - | 25,000 |
| 5- | 798 | BUSINESS APPRECIATION BREAKFAST | 674 | 913 | 1,000 | 850 | 1,000 |
| 5- | 799 | MISCELLANEOUS | 1,689 | 1,958 | 1,500 | 1,510 | 1,500 |
| TOTAL COMMODITIES | | | 24,747 | 32,874 | 30,040 | 30,268 | 55,675 |
| TOTAL BOARDS, COMMISSIONS & COMMITTEES | | | 83,965 | 92,075 | 90,220 | 95,865 | 126,600 |

**ADMINISTRATION & FINANCE
DEPARTMENT**

Administration and Finance Department



ADMINISTRATION DEPARTMENT

This department includes both the Administrative offices (Village Administrator, Deputy 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, licensing and technology.

2014-15 Goals

1. Continue Downtown Parking Lot Improvements (east side of Milwaukee Ave.). The Village will continue to work with property owners on the east side of Milwaukee Avenue to purchase or lease property for parking lot improvements, with the long term goals of constructing a parking structure as well as surface lot improvements prior to the expiration of the TIF District in 2021. *The Village has approved lease agreements with six of the nine property owners in the 500 block on the east side of Milwaukee Avenue, but will be unable to move forward with reconstruction of the surface lot until all lease agreements are received. In addition, the Village Board approved an agreement with Walker Parking Consultants to begin design work on a parking structure on the Village owned Civic Center parking lot.*
2. Conduct Employee Classification Salary and Benefit Survey. Staff is currently reviewing proposals from companies to conduct a study, and determine whether or not funding is available - *Completed, Village hired Pontifex Consulting Group, LLC, and Village Board adopted the new Classification and Compensation Plan in February of 2015.*
3. Green Strategies. Village Staff will continue to review opportunities to increase Village environmental and sustainability related strategies, including working with SWALCO and working with the newly created Village Sustainability Commission (formerly the Keep Libertyville Beautiful Commission). – *Successfully implemented commercial and multi-family recycling offerings. Continued work with the Sustain Libertyville Commission.*
4. Evaluate Sale of Licensed Properties. Over many years the Village has approved “License Agreements” to allow adjoining property owners to utilize unimproved Village property (typically unimproved street right-of-ways or alleys) for improvements such as landscaping, fencing, etc. Staff will work with the Village Attorney to determine a process for allowing adjacent property owners to acquire any unimproved and unnecessary property so that it can become productive taxable property – *Completed.*
5. Implement Time and Attendance System. The Village recently contracted with Executime Software and will be implementing a Village-wide time keeping solution to record hours worked. The collection of hours worked will be electronically imported into the payroll software in order to standardize this process. *Completed.*

2015-16 Goals

1. Continue Downtown Parking Lot Improvements. The Village will continue to work with downtown property owners to purchase or lease property for parking lot improvements. Village staff will continue to work with Walker Parking Consultants to finalize the design of a parking structure on the Civic Center parking lot, with the goal of completing the Plan Commission and Village Board approval process and begin construction in January/February 2016.
2. Continue Development of Village Strategic Plan. The Village Board has established a goal of developing a strategic plan, with the initial step including a citizen survey. Staff will work with the National Citizen Survey organization to conduct electronic survey of all residents, and the results will be utilized for preparation of a Village Strategic Plan.
3. Develop Multiyear Capital Improvement Program. Staff will work to finalize the 10 year Village Capital Improvement Program, and begin implementation of year one capital improvements.
4. Develop a New Employee Evaluation System. With the recent completion of the Employee Classification and Pay Plan, Staff will work on updating or replacing the existing employee performance evaluation system.
5. Green Strategies.
To identify a multi-faceted sustainability plan based on recommendations of the Sustain Libertyville Commission.

Performance Data

| | Actual 2011-12 | Actual 2012-13 | Actual 2013-14 | Estimate 2014-15 |
|--|-------------------|-------------------|-------------------|---------------------|
| <i>Output Measures</i> | | | | |
| Accounts Payable Checks/ACH Issued | 4,552 | 4,525 | 4,734 | 4,752 |
| Purchase Orders Issued | 203 | 361 | 426 | 375 |
| Payroll Check/Direct Deposits Issued | 7,321 | 7,007 | 7,160 | 7,673 |
| Vehicle Licenses Processed | 15,416 | 15,650 | 15,700 | 15,500 |
| Utility Bills | 44,848 | 45,324 | 46,190 | 46,200 |
| Birth and Death Certificate Filed and Registered | 6,569 | 6,656 | 6,245 | 6,300 |
| Freedom of Information Act Requests Processed | 244 | 274 | 216 | 240 |
| <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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--------------------------|---------|---------|---------|----------|----------|
| REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| LIQUOR LICENSES | 79,050 | 91,425 | 85,000 | 85,000 | 85,000 |
| OTHER LICENSES | 18,365 | 16,075 | 18,000 | 18,000 | 18,000 |
| BIRTH/DEATH CERTIFICATES | 269,396 | 281,601 | 270,000 | 265,000 | 270,000 |
| TOTAL | 366,811 | 389,101 | 373,000 | 368,000 | 373,000 |

| EXPENDITURES | | | | | |
|-----------------------|-----------|-----------|-----------|-----------|-----------|
| SALARIES & WAGES | 577,313 | 602,302 | 629,130 | 641,602 | 695,620 |
| EMPLOYEE BENEFITS | 262,677 | 275,092 | 275,475 | 274,500 | 282,655 |
| CONTRACTUAL | 243,488 | 260,640 | 267,365 | 254,391 | 257,240 |
| UTILITIES | 7,939 | 8,985 | 9,000 | 5,500 | 5,500 |
| COMMODITIES | 66,471 | 191,649 | 82,650 | 80,725 | 77,970 |
| CAPITAL | 0 | 0 | 0 | 0 | 1,000 |
| REPAIRS & MAINTENANCE | 13,183 | 11,736 | 11,800 | 12,500 | 12,420 |
| TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| DEBT | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 1,171,071 | 1,350,404 | 1,275,420 | 1,269,218 | 1,332,405 |

| PERSONNEL | | | | | |
|------------------------------|---|---|---|---|---|
| VILLAGE ADMINISTRATOR | 1 | 1 | 1 | 1 | 1 |
| DEPUTY VILLAGE ADMINISTRATOR | 1 | 1 | 1 | 1 | 1 |
| EXECUTIVE ASSISTANT | 1 | 1 | 1 | 1 | 1 |
| DIRECTOR OF FINANCE | 1 | 1 | 1 | 1 | 1 |
| ASSISTANT FINANCE DIRECTOR | 1 | 1 | 1 | 1 | 1 |
| ACCOUNTING ASSISTANT II | 3 | 3 | 3 | 3 | 3 |
| CASHIER/RECEPTIONIST | 1 | 1 | 1 | 1 | 1 |
| ADMINISTRATIVE ASSISTANT | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 9 | 9 | 9 | 9 | 9 |

ADMINISTRATION

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|---|------------------------------|------------------------------|-----------------------------|
| Village Administrator | 1 (70%) | 1 (70%) | \$157,025 |
| Deputy Village Administrator | 1 (90%) | 1 (90%) | 119,700 |
| Executive Assitant | 1 | 1 | 60,185 |
| Director of Finance | 1 (75%) | 1 (75%) | 121,960 |
| Assistant Director of Finance | 1 (50%) | 1 (50%) | 44,090 |
| Accounting Assistant II | 1 (50%) 1 (35%) 1(30%) | 1 (50%) 1 (35%) 1(30%) | 59,900 |
| Cashier/Receptionist | 1 (60%) | 1 (60%) | 32,500 |
| Cashier/Receptionists (Part-time) | | | 23,715 |
| Human Resource Coord. (Part-time) | | | 37,220 |
| Communications Specialist (Part-time) | | | 19,325 |
| ICMA Contribution (Village Administrator) | | | <u>20,000</u> |
| | | | \$695,620 |

Account Detail

720 Insurance

| | |
|---------|--------------|
| Medical | \$140,400 |
| Dental | 9,680 |
| Life | <u>1,135</u> |
| | \$151,215 |

721 IRMA

| | |
|---------------------|--------------|
| Annual Contribution | \$98,165 |
| Deductible | <u>5,000</u> |
| | \$103,165 |

726 Travel/Training/Subscription/Dues

| | |
|-----------------------|------------|
| Conferences, Training | \$8,500 |
| Dues | 3,400 |
| Meetings, Seminars | <u>800</u> |
| | \$12,700 |

728 Technical Services

| | |
|------------------------------|---------------|
| Actuary- Pensions | \$4,800 |
| OPEB Report | 2,500 |
| Performance Evaluation Study | <u>12,000</u> |
| | \$19,300 |

743 Publications

| | |
|------------------------------|--------------|
| Stock Photos For Publication | \$500 |
| Legal Notices | 2,500 |
| Updating Village Code | <u>2,700</u> |
| | \$5,700 |

744 Printing

| | |
|---------------|---------|
| Village Views | \$9,400 |
|---------------|---------|

746 Employee Programs

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

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

ADMINISTRATION & FINANCE 01-01

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|-----------|-----------|-----------|-----------|-----------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 1- 701 SALARIES - FULL TIME | 577,313 | 602,302 | 629,130 | 641,602 | 695,620 |
| TOTAL SALARIES & WAGES | 577,313 | 602,302 | 629,130 | 641,602 | 695,620 |
| 2- 720 INSURANCE | 154,368 | 156,628 | 151,475 | 149,540 | 151,215 |
| 2- 740 SICK LEAVE BUY BACK | 0 | 0 | 0 | 0 | 0 |
| 2- 793 EMPLOYER CONTRIBUTION - IMRF | 70,950 | 79,774 | 82,100 | 83,570 | 87,180 |
| 2- 794 EMPLOYER CONTRIBUTION - FICA | 37,359 | 38,690 | 41,900 | 41,390 | 44,260 |
| TOTAL EMPLOYEE BENEFITS | 262,677 | 275,092 | 275,475 | 274,500 | 282,655 |
| 3- 716 VITAL RECORDS | 88,281 | 93,107 | 90,000 | 93,000 | 93,000 |
| 3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY | 119,074 | 116,515 | 109,685 | 96,315 | 103,165 |
| 3- 725 AUDIT SERVICES | 23,098 | 20,930 | 21,930 | 22,500 | 23,500 |
| 3- 728 TECHNICAL SERVICES | 6,838 | 14,222 | 26,800 | 24,800 | 19,300 |
| 3- 745 SECTION 125 ADMINISTRATIVE FEES | 5,733 | 5,189 | 5,000 | 3,915 | 4,325 |
| 3- 746 EMPLOYEE PROGRAMS | 464 | 10,677 | 13,950 | 13,861 | 13,950 |
| TOTAL CONTRACTUAL | 243,488 | 260,640 | 267,365 | 254,391 | 257,240 |
| 4- 710 TELEPHONE | 7,939 | 8,985 | 9,000 | 5,500 | 5,500 |
| TOTAL-UTILITIES | 7,939 | 8,985 | 9,000 | 5,500 | 5,500 |
| 5- 722 POSTAGE | 8,710 | 16,101 | 17,500 | 21,370 | 21,370 |
| 5- 723 OFFICE SUPPLIES | 8,607 | 11,030 | 12,500 | 12,000 | 12,000 |
| 5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 12,377 | 12,233 | 11,500 | 11,555 | 12,700 |
| 5- 736 CREDIT CARD/BANK FEES | 10,995 | 12,035 | 11,000 | 12,450 | 12,500 |
| 5- 743 PUBLICATION | 16,933 | 19,195 | 16,600 | 9,700 | 5,700 |
| 5- 744 PRINTING | 2,908 | 9,151 | 8,500 | 8,400 | 9,400 |
| 5- 791 VEHICLE REPLACEMENT FEES | 4,750 | 4,750 | 3,900 | 3,900 | 3,200 |
| 5- 799 MISCELLANEOUS | 1,191 | 107,154 | 1,150 | 1,350 | 1,100 |
| TOTAL COMMODITIES | 66,471 | 191,649 | 82,650 | 80,725 | 77,970 |
| 6- 790 CAPITAL OUTLAYS | 0 | 0 | 0 | 0 | 1,000 |
| TOTAL CAPITAL | 0 | 0 | 0 | 0 | 1,000 |
| 7- 713 MAINTENANCE COPY MACHINES | 6,421 | 4,940 | 5,400 | 5,400 | 5,400 |
| 7- 714 MAINTENANCE MOTOR VEHICLES | 5,900 | 5,900 | 5,900 | 5,900 | 6,020 |
| 7- 715 MAINTENANCE OTHER EQUIPMENT | 862 | 896 | 500 | 1,200 | 1,000 |
| TOTAL REPAIRS & MAINTENANCE | 13,183 | 11,736 | 11,800 | 12,500 | 12,420 |
| 8- 798 TRANSFER TO CAPITAL PROJECTS | 0 | 0 | 0 | 0 | 0 |
| TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| TOTAL ADMINISTRATION/FINANCE | 1,171,071 | 1,350,404 | 1,275,420 | 1,269,218 | 1,332,405 |

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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---------------------------------|---------|---------|---------|----------|----------|
| REVENUE | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| LEGAL & OTHER FEE REIMBURSEMENT | 24,594 | 18,255 | 5,000 | 8,000 | 5,000 |
| EXPENDITURES | | | | | |
| SALARIES & WAGES | 0 | 0 | 0 | 0 | 0 |
| EMPLOYEE BENEFITS | 0 | 0 | 0 | 0 | 0 |
| CONTRACTUAL | 592,061 | 411,011 | 394,000 | 410,750 | 406,000 |
| UTILITIES | 0 | 0 | 0 | 0 | 0 |
| COMMODITIES | 0 | 0 | 0 | 0 | 0 |
| CAPITAL | 0 | 0 | 0 | 0 | 0 |
| REPAIRS & MAINTENANCE | 0 | 0 | 0 | 0 | 0 |
| TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| DEBT | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 592,061 | 411,011 | 394,000 | 410,750 | 406,000 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

LEGAL 01-13

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|---------|---------|---------|----------|----------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 3- 776 VILLAGE ATTORNEY-GEN. REPRESENTATION | 263,918 | 295,066 | 280,000 | 280,000 | 285,000 |
| 3- 777 VILLAGE PROSECUTOR | 61,888 | 49,959 | 60,000 | 66,000 | 66,000 |
| 3- 778 LABOR COUNSEL | 171,477 | 43,350 | 35,000 | 40,000 | 35,000 |
| 3- 779 LITIGATION | 92,279 | 18,641 | 15,000 | 20,000 | 15,000 |
| 3- 781 ADMINISTRATIVE ADJUDICATOR | 2,423 | 3,995 | 4,000 | 4,750 | 5,000 |
| 3- 799 MISCELLANEOUS | 76 | - | - | - | - |
| TOTAL CONTRACTUAL | 592,061 | 411,011 | 394,000 | 410,750 | 406,000 |
| TOTAL LEGAL EXPENDITURES | 592,061 | 411,011 | 394,000 | 410,750 | 406,000 |

PUBLIC BUILDINGS

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

2015-16 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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|---------------|---------------|----------------|----------------|----------------|
| EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| SALARIES & WAGES | 0 | 0 | 0 | 0 | 0 |
| EMPLOYEE BENEFITS | 2,124 | 0 | 0 | 0 | 0 |
| CONTRACTUAL | 6,922 | 6,192 | 6,085 | 5,310 | 5,705 |
| UTILITIES | 1,609 | 1,854 | 2,400 | 2,400 | 2,450 |
| COMMODITIES | 2,009 | 1,929 | 2,700 | 2,700 | 2,755 |
| CAPITAL | 0 | 0 | 0 | 0 | 0 |
| REPAIRS & MAINTENANCE | 40,960 | 45,474 | 81,755 | 75,790 | 67,190 |
| TRANSFERS | 25,000 | 25,000 | 25,000 | 25,000 | 35,000 |
| DEBT | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 78,624 | 80,449 | 117,940 | 111,200 | 113,100 |

Account Detail

712 Maintenance – Village Hall

| | |
|--------------------------|-----------------|
| Cleaning Services | \$14,000 |
| Janitorial Supplies | 2,040 |
| Heating/AC Repairs | 1,500 |
| Sprinklers/Extinguishers | 300 |
| Elevator Maintenance | 1,400 |
| Other | <u>900</u> |
| | \$20,140 |

713 Maintenance – Schertz Building

| | |
|-------------------------|-----------------|
| Cleaning Services | \$28,000 |
| Janitorial Supplies | 3,500 |
| Heating/AC Repairs | 8,000 |
| Sprinkler/Extinguishers | 600 |
| Elevator Maintenance | 1,400 |
| Other | <u>4,700</u> |
| | \$46,200 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
PUBLIC BUILDINGS 01-17

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|---------|---------|---------|----------|----------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 1- 701 SALARIES | - | - | - | - | - |
| TOTAL SALARIES & WAGES | 0 | 0 | 0 | 0 | 0 |
| 2- 720 INSURANCE | - | - | - | - | - |
| 2- 747 UNEMPLOYMENT | 2,124 | - | - | - | - |
| TOTAL EMPLOYEE BENEFITS | 2,124 | 0 | 0 | 0 | 0 |
| 3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY | 6,922 | 6,192 | 6,085 | 5,310 | 5,705 |
| TOTAL CONTRACTUAL | 6,922 | 6,192 | 6,085 | 5,310 | 5,705 |
| 4- 709 NORTH SHORE GAS | 1,609 | 1,854 | 2,400 | 2,400 | 2,450 |
| TOTAL UTILITIES | 1,609 | 1,854 | 2,400 | 2,400 | 2,450 |
| 5- 706 MATERIALS AND SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| 5- 752 UNIFORMS | 0 | 0 | 0 | 0 | 0 |
| 5- 791 VEHICLE REPLACEMENT COSTS | 0 | 0 | 0 | 0 | 0 |
| 5- 799 MISCELLANEOUS | 2,009 | 1,929 | 2,700 | 2,700 | 2,755 |
| TOTAL COMMODITIES | 2,009 | 1,929 | 2,700 | 2,700 | 2,755 |
| 7- 712 MAINTENANCE - VILLAGE HALL | 12,608 | 11,676 | 32,315 | 29,240 | 20,140 |
| 7- 713 MAINTENANCE - SCHERTZ BUILDING | 27,502 | 32,659 | 48,590 | 45,700 | 46,200 |
| 7- 714 MAINTENANCE - MOTOR VEHICLE | 850 | 850 | 850 | 850 | 850 |
| 7- 762 CIVIC CENTER | 0 | 289 | 0 | 0 | 0 |
| TOTAL REPAIRS & MAINTENANCE | 40,960 | 45,474 | 81,755 | 75,790 | 67,190 |
| 8- 789 TRANSFER BUILDING IMPROVEMENT FUND | 25,000 | 25,000 | 25,000 | 25,000 | 35,000 |
| TOTAL TRANSFERS | 25,000 | 25,000 | 25,000 | 25,000 | 35,000 |
| TOTAL PUBLIC BUILDINGS EXPENDITURES | 78,624 | 80,449 | 117,940 | 111,200 | 113,100 |

COMMUNITY ORGANIZATIONS AND ACTIVITIES

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

DEPARTMENT SUMMARY

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|----------------|----------------|----------------|----------------|----------------|
| EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| SALARIES & WAGES | 0 | 0 | 0 | 0 | 0 |
| EMPLOYEE BENEFITS | 0 | 0 | 0 | 0 | 0 |
| CONTRACTUAL | 36,169 | 34,680 | 36,200 | 35,200 | 34,200 |
| UTILITIES | 0 | 0 | 0 | 0 | 0 |
| COMMODITIES | 149,219 | 146,984 | 158,000 | 335,046 | 157,395 |
| 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 | 185,388 | 181,664 | 194,200 | 370,246 | 191,595 |

(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

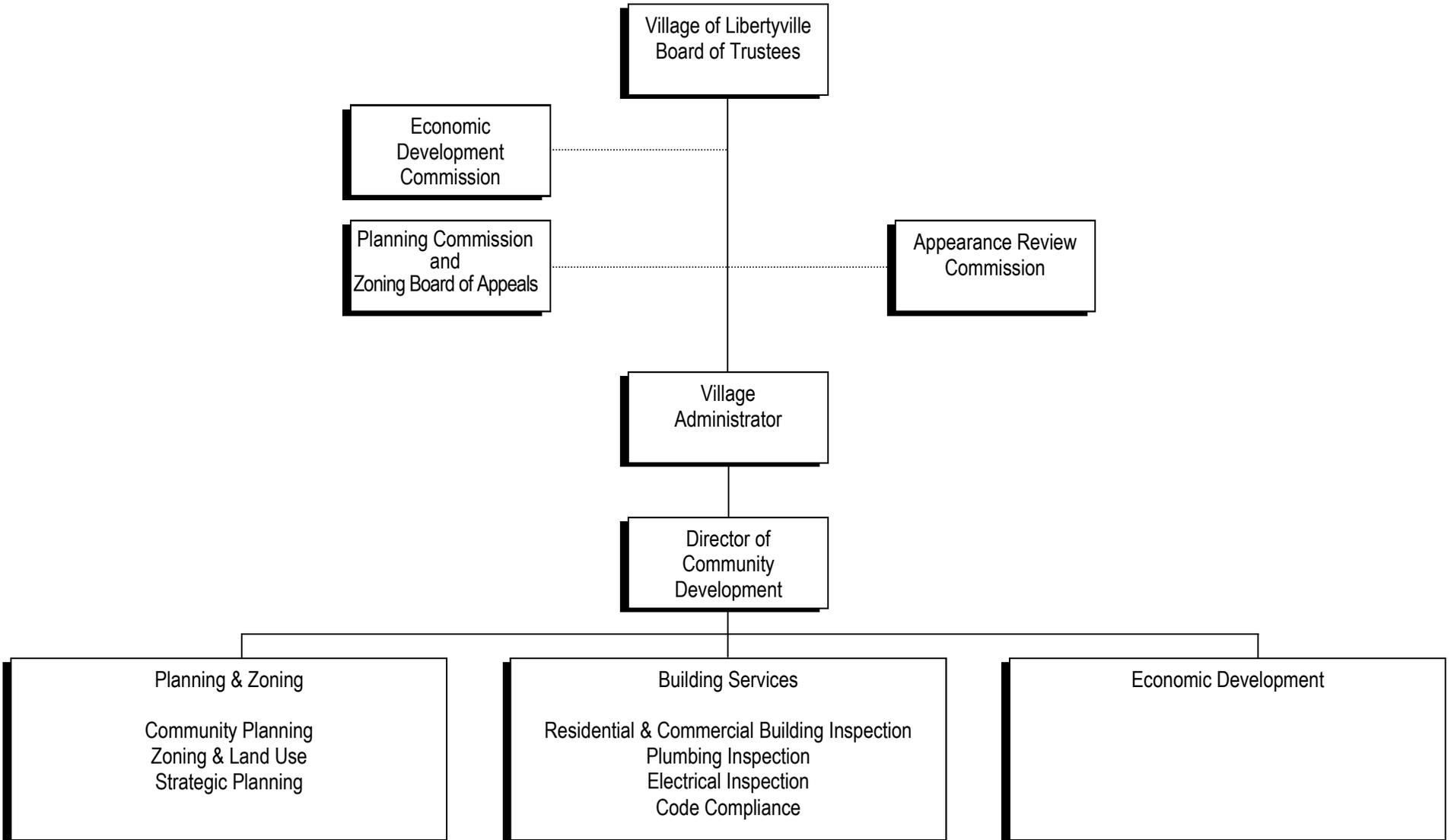
VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 COMMUNITY ORGANIZATIONS AND ACTIVITIES 1-16

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|---------|---------|---------|----------|----------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 3- 750 DIAL-A-RIDE | 10,969 | 9,480 | 11,000 | 10,000 | 9,000 |
| 3- 767 MOSQUITO CONTROL | 25,200 | 25,200 | 25,200 | 25,200 | 25,200 |
| TOTAL CONTRACTUAL | 36,169 | 34,680 | 36,200 | 35,200 | 34,200 |
| 5- 754 NORTHERN IL SPECIAL RECREATION ASSN | 134,219 | 138,246 | 143,000 | 140,246 | 142,395 |
| 5- 761 SPECIAL EVENTS (1) | 15,000 | 6,338 | 15,000 | 10,000 | 15,000 |
| 5- 797 BRAINERD BUILDING | | 2,400 | | 184,800 | |
| TOTAL COMMODITIES | 149,219 | 146,984 | 158,000 | 335,046 | 157,395 |
| TOTAL COMMUNITY ORGANIZATIONS & ACTIVITIES | 185,388 | 181,664 | 194,200 | 370,246 | 191,595 |

(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.

2014-15 Goals

1. **On-Line Submittals and Payment.** The Department will continue to provide for streamlining of the review process by allowing for on-line submittals for basic building permits. *The Department is currently accepting e-mail applications for basic building permits such as roofing, sewer, water heaters, siding, electric service, garage slabs, and air conditioners. The Department has received a quote of \$5,168 for BS&A hosting of applications (this would allow for payment and issuance on-line).*
2. **Public Water System.** The Department will continue to assist the Public Works Department with administering enforcement of water and sewer backflow protection provisions for the Village water supply and sewer systems. The Department will also assist in developing recommendations for on-line and other registration procedures for backflow prevention devices and grease trap systems. *The Department assisted the Public Works Department in coordination and enforcement inspections for backflow prevention devices and grease trap systems.*
3. **Building Code Updates.** The Department will review the new 2015 ICC and related codes in preparation for proposing appropriate modifications to keep the Village codes current with technology and consistent for customers while addressing issues unique to the community. *The Department has received the 2015 ICC Building code and is currently reviewing the documents for any possible changes.*
4. **Economic Development.** The Division will assist the Mayor's office in staffing the Route 53 Finance and Land Use Committee, implementing the Economic Development Strategy, and by further marketing vacant properties and spaces. *Staff continues to assist the Route 53 Committees, has seen advancement on a number of key sites in the Economic Development Strategy (Peterson Streetscape, Trader Joe's, BridgePoint94, Motorola acquisition, new Shell at Peterson/45, School Street completion), and is currently working towards a spring closing at Bolander and negotiating a sale of the corner of the Sports Complex property.*
5. **Marketing.** The Department will continue to focus on the priorities set by Board adopted policies including promotion of the Shop 60048 message, marketing to the regular stream of visitors at the Great Lakes Naval Station, and making information available through the Village website and social media. *The Division used print and electronic media, created a Great Lakes flyer listing local military discounts, distributed the dining guide via water bills, added requested dining materials to GLSA player packets,*

promoted at Chicagoland tourism sites via DoNorth, assisted in sale of Shop Libertyville banners along Milwaukee Avenue, promoted local shopping for the holidays, and is working on a tourism video for a spring tourism promotion.

6. Historic Preservation. The Department will continue to formulate procedures and policies for Commission review and adoption such as landmarking procedures and historic districts. *The Historic Preservation Commission has been formed and is currently drafting land marking procedures for individual building and historic districts.*

2015-16 Goals

1. Public Water System. The Department will continue to assist the Public Works Department in administering the backflow protection provisions and enforcement of the Fats, Oils, and Grease Ordinance.
2. Building Code Updates. The Department will make recommendations to the Village Board on adoption of the 2015 ICC and related codes by December 2015.
3. Transit-Oriented Development Plan. The Department will complete work with the RTA and CMAP on the creation of a Transit-Oriented Development Plan for downtown.
4. Historic Preservation. The Historic Preservation Commission will initiate its Historic Survey of the downtown and begin its recommendation process on potential landmarks.
5. Economic Development. The Division will continue to assist the BECO Corporation in the re-tenanting of Innovation Park, assist the Mayor's office in furthering the Route 53 extension effort, implement and monitor the Economic Development Strategy, and further market vacant properties and spaces in the Village.
6. Marketing. The Department will continue to focus on the priorities set by Board including promotion of the Shop 60048 message, marketing to visitors of Naval Station Great Lakes, and making information available through the Village website and social media.

DEPARTMENT SUMMARY

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--------------------------|---------|---------|---------|-----------|----------|
| REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| PLAN REVIEW FEES | 0 | 0 | 0 | 0 | 0 |
| BUILDING PERMITS | 860,502 | 855,369 | 750,000 | 1,000,000 | 895,600 |
| ZONING FEES | 51,515 | 27,545 | 25,000 | 30,000 | 25,000 |
| ELEVATOR INSPECTION FEES | 34,925 | 43,684 | 43,000 | 43,000 | 43,000 |
| TOTAL | 946,942 | 926,598 | 818,000 | 1,073,000 | 963,600 |

| EXPENDITURES | | | | | |
|-----------------------------|-----------|-----------|-----------|-----------|-----------|
| SALARIES & WAGES | 884,448 | 936,880 | 959,580 | 959,580 | 999,025 |
| EMPLOYEE BENEFITS | 333,474 | 363,198 | 378,310 | 376,915 | 384,555 |
| CONTRACTUAL | 72,268 | 61,270 | 118,705 | 78,990 | 507,120 |
| UTILITIES | 3,968 | 4,494 | 4,500 | 4,500 | 4,500 |
| COMMODITIES | 27,261 | 51,046 | 73,755 | 73,525 | 74,120 |
| CAPITAL | 0 | 0 | 0 | 0 | 1,500 |
| REPAIRS & MAINTENANCE | 10,463 | 10,348 | 11,180 | 11,180 | 11,360 |
| TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| DEBT | 0 | 0 | 0 | 0 | 0 |
| TOTAL COMMUNITY DEVELOPMENT | 1,331,882 | 1,427,236 | 1,546,030 | 1,504,690 | 1,982,180 |

| 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 ASSISTANT II | 1 | 1 | 1 | 1 | 1 |

| BUILDING SERVICES | | | | | |
|---------------------------------|----|----|----|----|----|
| BUILDING COMMISSIONER | 1 | 1 | 1 | 1 | 1 |
| PLAN REVIEWER | 1 | 1 | 1 | 1 | 1 |
| ELECTRICAL INSPECTOR | 1 | 1 | 1 | 1 | 1 |
| PLUMBING & MECHANICAL INSPECTOR | 1 | 1 | 1 | 1 | 1 |
| BUILDING & COMPLIANCE INSPECTOR | 1 | 1 | 1 | 1 | 1 |
| PERMIT CLERK | 1 | 1 | 1 | 1 | 1 |
| TOTAL | 11 | 11 | 11 | 11 | 11 |

PLANNING DIVISION

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

Performance Data

| | Actual 2011-12 | Actual 2012-13 | Actual 2013-14 | Estimate 2014-15 |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|
| <i>Output Measures</i> | | | | |
| Number of Zoning Reviews | 1,050 | 889 | 982 | 1,000 |
| Number of Zoning Certificate Issued | 844 | 909 | 684 | 700 |
| Number of Staff Review of Appearance Proposals (Adopted May 2011) | 71 | 50 | 70 | 80 |
| Number of Staff Review of Appearance Proposals Approved | 30 | 30 | 39 | 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 | 56 | 56 | 60 |
| Meetings Regarding Projects | 309 | 227 | 293 | 275 |
| Zoning Inspections | 495 | 570 | 575 | 600 |
| Contacts Regarding Potential New Businesses/Relocations, etc. | 285 | 310 | 240 | 240 |

COMMUNITY DEVELOPMENT - PLANNING DIVISION

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| Director of Community Development | 1 | 1 | \$157,000 |
| Senior Planner | 1 | 1 | 98,160 |
| Administrative Assistant II | 1 | 1 | 66,900 |
| Associate Planner | 1 | 1 | 59,020 |
| Intern | - | 1 | 5,000 |
| | | | <hr/> \$386,080 |

Account Detail

720 Insurance

| | |
|---------|------------|
| Medical | \$70,200 |
| Dental | 4,840 |
| Life | <u>490</u> |
| | \$75,530 |

726 Travel/Training/Subscription/Dues

| | |
|---------------------|------------|
| Training Conference | \$2,675 |
| Dues | 2,600 |
| Subscriptions/Books | <u>125</u> |
| | \$5,400 |

728 Consulting Services

| | |
|---|----------|
| Transit Oriented Development (Village Share) | \$20,000 |
|---|----------|

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

| | | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|-----|--|---------|---------|---------|----------|----------|
| BUDGETED EXPENDITURES | | | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 1- | 701 | SALARIES - ADMINISTRATIVE STAFF | 327,625 | 352,223 | 364,470 | 364,470 | 386,080 |
| | | TOTAL SALARIES AND WAGES | 327,625 | 352,223 | 364,470 | 364,470 | 386,080 |
| 2- | 720 | INSURANCE | 59,481 | 66,596 | 70,740 | 70,175 | 75,530 |
| 2- | 793 | EMPLOYER CONTRIBUTION - IMRF | 40,660 | 47,691 | 49,545 | 49,545 | 49,235 |
| 2- | 794 | EMPLOYER CONTRIBUTION - FICA | 22,985 | 24,423 | 25,305 | 25,305 | 26,450 |
| | | TOTAL EMPLOYEE BENEFITS | 123,126 | 138,710 | 145,590 | 145,025 | 151,215 |
| 3- | 721 | INTERGOVERNMENTAL RISK MGMT AGENCY | 5,531 | 4,947 | 4,865 | 4,245 | 4,560 |
| 3- | 728 | CONSULTING SERVICES | 0 | 0 | 0 | 0 | 20,000 |
| 3- | 742 | PRINTING AND PHOTOPROCESSING | 3,593 | 3,906 | 4,710 | 4,660 | 4,710 |
| | | TOTAL CONTRACTUAL | 9,124 | 8,853 | 9,575 | 8,905 | 29,270 |
| 4- | 710 | TELEPHONE | 1,984 | 2,247 | 2,200 | 2,200 | 2,200 |
| | | TOTAL UTILITIES | 1,984 | 2,247 | 2,200 | 2,200 | 2,200 |
| 5- | 706 | MATERIALS AND SUPPLIES | 2,595 | 2,567 | 3,500 | 3,400 | 3,500 |
| 5- | 722 | POSTAGE | 894 | 915 | 1,000 | 975 | 1,000 |
| 5- | 726 | TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 5,183 | 3,858 | 5,400 | 5,325 | 5,400 |
| 5- | 799 | MISCELLANEOUS | 332 | 858 | 350 | 325 | 350 |
| | | TOTAL COMMODITIES | 9,004 | 8,198 | 10,250 | 10,025 | 10,250 |
| 6- | 790 | CAPITAL OUTLAYS | | | | | |
| | | TOTAL CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 7- | 714 | MAINTENANCE MOTOR VEHICLE (Fees) | 1,330 | 1,330 | 1,330 | 1,330 | 1,355 |
| | | TOTAL REPAIRS & MAINTENANCE | 1,330 | 1,330 | 1,330 | 1,330 | 1,355 |
| | | TOTAL PLANNING EXPENDITURES | 472,193 | 511,561 | 533,415 | 531,955 | 580,370 |

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 2011-12 | Actual 2012-13 | Actual 2013-14 | Estimate 2014-15 |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|
| <i>Output Measures</i> | | | | |
| Residential Permit Projects | 995 | 944 | 997 | 900 |
| Commercial Permit Projects | 201 | 278 | 254 | 250 |
| Sign Permit Projects | 184 | 129 | 127 | 120 |
| Total Permit Projects | 1,380 | 1,351 | 1,378 | 1,270 |
| Total Individual Permits Issues | 1,732 | 2,204 | 2,298 | 2,400 |
| Total Plans Reviewed | 1,019 | 1,813 | 1,600 | 1,600 |
| Total Inspections Performed | 5,608 | 5,257 | 6,429 | 6,400 |
| Elevator Certificates Issued | 356 | 356 | 360 | 360 |
| Electrician Certificates Issued | 289 | 306 | 306 | 306 |
| <i>Effectiveness Measures</i> | | | | |
| Building Permit & Review Fees | 666,372 | 860,502 | 855,369 | 1,100,000 |
| <i>Efficiency Measures</i> | | | | |
| <i>New Construction</i> | | | | |
| Review ≤ 2 weeks | 93% | 94% | 94% | 94% |
| Review ≤ 3 weeks | 99% | 99% | 99% | 99% |
| <i>Minor project permits (Deck, fences, etc)</i> | | | | |
| Review ≤ 1 day | 99% | 99% | 99% | 99% |

COMMUNITY DEVELOPMENT - BUILDING DIVISION

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|---------------------------------|------------------------------|------------------------------|-----------------------------|
| Building Commissioner | 1 | 1 | \$115,750 |
| Plan Reviewer | 1 | 1 | 93,680 |
| Electrical Inspector | 1 | 1 | 86,695 |
| Plumbing & Mechanical Inspector | 1 | 1 | 82,650 |
| Building & Compliance Inspector | 1 | 1 | 68,915 |
| Permit Clerk | 1 | 1 | 62,565 |
| | | | \$510,255 |

Account Detail

720 Insurance

| | |
|---------|------------|
| Medical | \$77,725 |
| Dental | 5,220 |
| Life | <u>640</u> |
| | \$83,585 |

721 IRMA

| | |
|---------------------|--------------|
| Annual Contribution | \$11,400 |
| Deductible Losses | <u>2,000</u> |
| | \$13,400 |

726 Travel/Training/Subscription/Dues

| | |
|---------------------------|--------------|
| Dues/Memberships | \$650 |
| Training | 1,400 |
| Certification & Licensing | <u>2,150</u> |
| | \$4,200 |

728 Technical Services

| | |
|----------------------|--------------|
| Elevator Inspection | \$17,300 |
| Plan Review Services | <u>5,100</u> |
| | \$22,400 |

743 Printing and Publication

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

790 Capital

| | |
|--------|---------|
| Chairs | \$1,500 |
|--------|---------|

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

| | | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|-----|--|---------|---------|----------|----------|----------|
| BUDGETED EXPENDITURES | | | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- | 701 | SALARIES - FULL TIME | 467,620 | 489,935 | 497,140 | 497,140 | 510,255 |
| | | TOTAL SALARIES & WAGES | 467,620 | 489,935 | 497,140 | 497,140 | 510,255 |
| 2- | 720 | INSURANCE | 79,559 | 81,462 | 85,115 | 84,445 | 83,585 |
| 2- | 747 | UNEMPLOYMENT | | | | | |
| 2- | 793 | EMPLOYER CONTRIBUTION - IMRF | 58,608 | 66,673 | 67,610 | 67,610 | 66,610 |
| 2- | 794 | EMPLOYER CONTRIBUTION - FICA | 34,666 | 36,297 | 38,030 | 38,030 | 39,440 |
| | | TOTAL EMPLOYEE BENEFITS | 172,833 | 184,432 | 190,755 | 190,085 | 189,635 |
| 3- | 721 | INTERGOVERNMENTAL RISK MGMT AGENCY | 13,828 | 12,368 | 14,160 | 10,605 | 13,400 |
| 3- | 728 | TECHNICAL SERVICES * | 25,337 | 25,206 | 22,000 | 22,000 | 22,400 |
| | | TOTAL CONTRACTUAL | 39,165 | 37,574 | 36,160 | 32,605 | 35,800 |
| 4- | 710 | TELEPHONE | 1,984 | 2,247 | 2,300 | 2,300 | 2,300 |
| | | TOTAL UTILITIES | 1,984 | 2,247 | 2,300 | 2,300 | 2,300 |
| 5- | 706 | MATERIALS AND SUPPLIES | 2,438 | 1,080 | 2,000 | 1,995 | 2,020 |
| 5- | 723 | OFFICE SUPPLIES | 3,268 | 3,147 | 2,800 | 2,800 | 2,850 |
| 5- | 726 | TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 3,396 | 4,094 | 4,150 | 4,150 | 4,200 |
| 5- | 729 | REIMBURSABLE EXPENSES | 0 | 25,105 | 40,600 | 40,600 | 40,600 |
| 5- | 743 | PRINTING AND PUBLICATION | 517 | 1,154 | 3,800 | 3,800 | 3,800 |
| 5- | 799 | MISCELLANEOUS | 0 | 0 | 400 | 400 | 400 |
| | | TOTAL COMMODITIES | 9,619 | 34,580 | 53,750 | 53,745 | 53,870 |
| 6- | 790 | CAPITAL OUTLAYS | | | | | 1,500 |
| | | TOTAL CAPITAL | 0 | 0 | 0 | 0 | 1,500 |
| 7- | 714 | MAINTENANCE VEHICLES | 7,750 | 7,750 | 7,750 | 7,750 | 7,905 |
| 7- | 715 | MAINTENANCE OTHER EQUIPMENT | 1,383 | 1,268 | 2,100 | 2,100 | 2,100 |
| | | TOTAL REPAIRS & MAINTENANCE | 9,133 | 9,018 | 9,850 | 9,850 | 10,005 |
| | | TOTAL BUILDING SERVICES EXPENDITURES | 700,354 | 757,786 | 789,955 | 785,725 | 803,365 |

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

COMMUNITY DEVELOPMENT – ECONOMIC DEVELOPMENT

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|----------------------------------|------------------------------|------------------------------|-----------------------------|
| Economic Development Coordinator | 1 | 1 | \$102,690 |

Account Detail

| | | | |
|--|--------------|--|---------------|
| 720 Insurance | | 728 Technical Services | |
| Medical | \$20,980 | Design Services | \$195 |
| Dental | 1,470 | Site Listing Service | 3,000 |
| Life | <u>130</u> | Web Fees | 900 |
| | \$22,580 | Commercial Real Estate Data | <u>900</u> |
| | | | \$4,995 |
| 726 Travel/Training/Subscription/Dues | | 729 Economic Development Incentives | |
| AICP/APA | \$625 | Sales Tax Incentives | \$361,010 |
| National Historic Trust | 250 | Mile of Cars Promotion | <u>70,000</u> |
| Lake County Partners | 3,625 | | \$431,010 |
| International Council of Shopping Centers | 740 | 741 Promotion & Activities | |
| Training | 475 | Retail Promotion | \$3,550 |
| Retail Live Attendance | 275 | Business Attraction Promotions | 1,125 |
| National Retailer Conference | <u>1,960</u> | Economic Dev. Directory | <u>225</u> |
| | \$7,950 | | \$4,900 |

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

| | | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|-----|---|---------|---------|----------|----------|----------|
| BUDGETED EXPENDITURES | | | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- | 701 | SALARIES - FULL TIME | 89,203 | 94,722 | 97,970 | 97,970 | 102,690 |
| | | TOTAL SALARIES & WAGES | 89,203 | 94,722 | 97,970 | 97,970 | 102,690 |
| 2- | 720 | INSURANCE | 19,774 | 20,241 | 21,145 | 20,985 | 22,580 |
| 2- | 793 | EMPLOYER CONTRIBUTION - IMRF | 11,181 | 12,825 | 13,325 | 13,325 | 13,270 |
| 2- | 794 | EMPLOYER CONTRIBUTION - FICA | 6,560 | 6,990 | 7,495 | 7,495 | 7,855 |
| | | TOTAL EMPLOYEE BENEFITS | 37,515 | 40,056 | 41,965 | 41,805 | 43,705 |
| 3- | 721 | INTERGOVERNMENTAL RISK MGMT AGENCY | 1,385 | 1,239 | 1,220 | 1,065 | 1,145 |
| 3- | 728 | TECHNICAL SERVICES | 1,910 | 1,333 | 4,975 | 4,975 | 4,995 |
| 3- | 729 | ECONOMIC DEVELOPMENT INCENTIVES | 17,684 | 9,056 | 35,000 | 26,670 | 431,010 |
| 3- | 741 | PROMOTION & ACTIVITIES | 3,000 | 3,215 | 31,775 | 4,770 | 4,900 |
| | | TOTAL CONTRACTUAL | 23,979 | 14,843 | 72,970 | 37,480 | 442,050 |
| 5- | 706 | MATERIALS AND SUPPLIES | 557 | 290 | 400 | 350 | 400 |
| 5- | 722 | POSTAGE | 257 | 330 | 600 | 650 | 650 |
| 5- | 726 | TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 7,092 | 7,319 | 7,755 | 7,755 | 7,950 |
| 5- | 743 | PRINTING AND PUBLICATION | 732 | 329 | 1,000 | 1,000 | 1,000 |
| 5- | 799 | MISCELLANEOUS | | | | | |
| | | TOTAL COMMODITIES | 8,638 | 8,268 | 9,755 | 9,755 | 10,000 |
| | | TOTAL ECONOMIC DEVELOPMENT EXPENDITURES | 159,335 | 157,889 | 222,660 | 187,010 | 598,445 |

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.

2015-16 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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-------------------------------|---------|---------|---------|----------|----------|
| REVENUE | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| PARKING FEES-EMPLOYEE PERMITS | 11,190 | 12,445 | 13,000 | 13,000 | 13,000 |
| EXPENDITURES | | | | | |
| SALARIES & WAGES | 0 | 0 | 0 | 0 | 0 |
| EMPLOYEE BENEFITS | 0 | 0 | 0 | 0 | 0 |
| CONTRACTUAL | 0 | 4,800 | 5,000 | 5,000 | 5,000 |
| UTILITIES | 1,234 | 1,392 | 1,450 | 1,415 | 1,450 |
| COMMODITIES | 6,443 | 1,998 | 3,450 | 1,425 | 2,000 |
| CAPITAL | 0 | 0 | 0 | 0 | 0 |
| REPAIRS & MAINTENANCE | 18,070 | 33,005 | 68,695 | 61,630 | 108,835 |
| TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| DEBT | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 25,747 | 41,195 | 78,595 | 69,470 | 117,285 |

Account Detail

706 Material & Supplies

| | |
|---------------|--------------|
| Parking Tags | 1,000 |
| Miscellaneous | <u>1,000</u> |
| | \$2,000 |

712 Maintenance Building

| | |
|----------------------|--------------|
| Elevator Maintenance | 3,050 |
| Waterproofing | 82,000 |
| Miscellaneous | <u>6,000</u> |
| | \$91,050 |

713 Maintenance Parking Lot

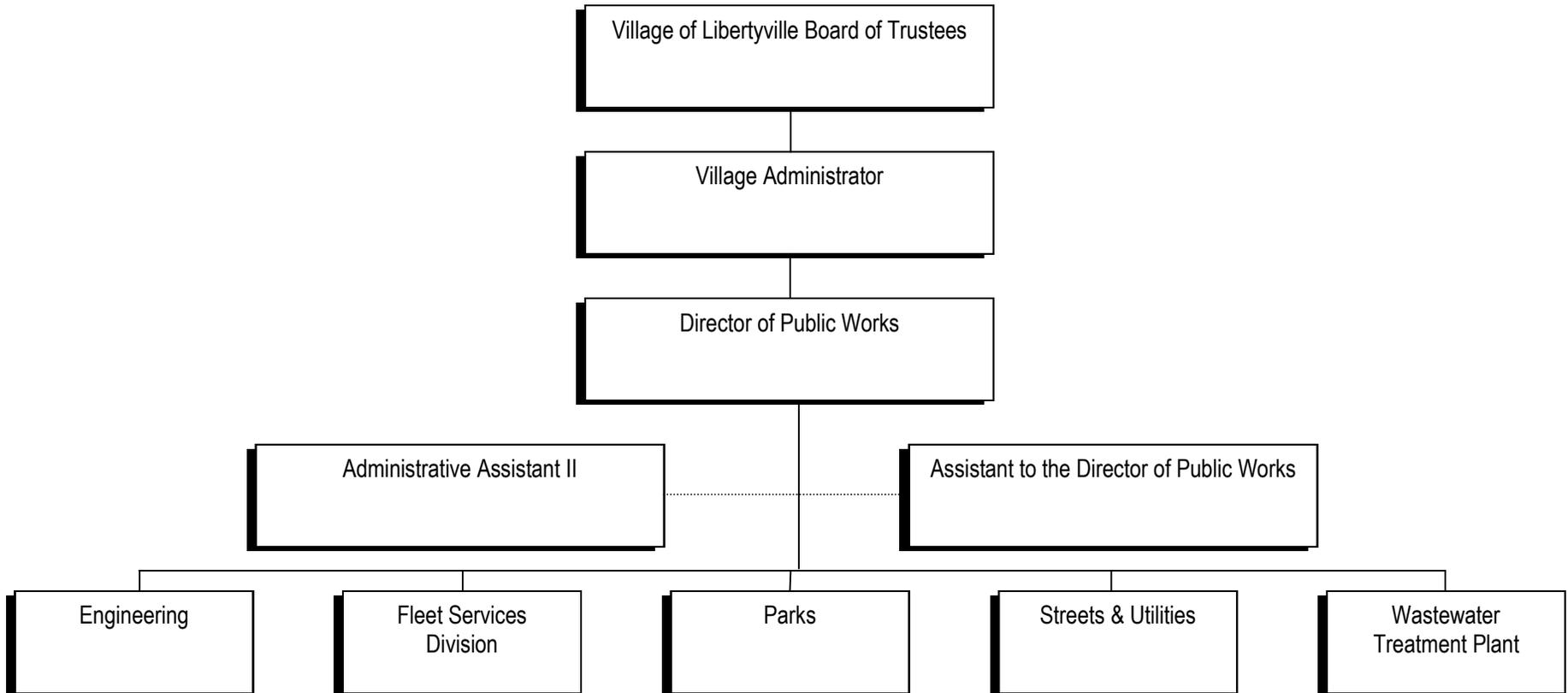
| | |
|---|--------------|
| Snow Removal | \$9,000 |
| Civic Center Lot Landscape Maintenance | 1,275 |
| Parking Garage Landscape Maintenance | 1,280 |
| Trash Enclosure | 2,700 |
| Downtown Parking Landscape | 2,180 |
| Miscellaneous | <u>1,350</u> |
| | \$17,785 |

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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---------------------------------|---------|---------|---------|----------|----------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 3- 728 TECHNICAL SERVICES | | 4,800 | 5,000 | 5,000 | 5,000 |
| 3- 792 RENT | | | | | |
| TOTAL CONTRACTUAL | 0 | 4,800 | 5,000 | 5,000 | 5,000 |
| 4- 708 ELECTRICITY | | | | | |
| 4- 710 TELEPHONE | 1,234 | 1,392 | 1,450 | 1,415 | 1,450 |
| TOTAL UTILITIES | 1,234 | 1,392 | 1,450 | 1,415 | 1,450 |
| 5- 706 MATERIALS AND SUPPLIES | 6,443 | 1,998 | 3,450 | 1,425 | 2,000 |
| 5- 799 MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| TOTAL COMMODITIES | 6,443 | 1,998 | 3,450 | 1,425 | 2,000 |
| 7- 712 MAINTENANCE BUILDING | 4,665 | 7,703 | 51,690 | 44,880 | 91,050 |
| 7- 713 MAINTENANCE PARKING LOTS | 13,405 | 25,302 | 17,005 | 16,750 | 17,785 |
| TOTAL REPAIRS & MAINTENANCE | 18,070 | 33,005 | 68,695 | 61,630 | 108,835 |
| | | | | | |
| TOTAL CBD PARKING EXPENDITURES | 25,747 | 41,195 | 78,595 | 69,470 | 117,285 |

PUBLIC WORKS

Department of Public Works



PUBLIC WORKS

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

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

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

2014-15 Goals

1. Road Referendum Pavement Rehabilitation. Complete the Second year Road Referendum of road rehabilitation work in 2014. *The second-year road referendum was complete by Fall 2014.*
2. Road Referendum 2015/16 Pavement Rehabilitation Preliminary Work. Commence necessary preliminary work to bid out the third year of road rehabilitation work in 2015. Work includes survey, design engineering, utility coordination and permit approvals. *Village staff has been working with the consultants on survey work, design engineering and permit approvals for the 2015 projects.*
3. Pavement Reconstruction Program. Complete the 2014 Pavement reconstruction on Seventh Avenue, Kenwood Drive, and public alley's in 2014. *The 2014 reconstruction program was successfully completed.*
4. 2014 APWA Accreditation. Continue to work towards APWA accreditation for summer 2014. *The department completed their accreditation on-site evaluation in June 2014 and was fully reaccredited as of June 30, 2014.*
5. Emerald Ash Borer. Continue with the identification and removal of approximately 500 Emerald Ash Borer (EAB) infested trees. Continue with treating approximately 740 parkway Ash trees for the EAB throughout the Village. This goal is on-going and subject

to funding. *To date 435 trees have been removed this fiscal year. Ash trees were treated for EAB throughout the Village in the spring of 2014 and will be treated again in 2015. This goal is on-going and subject to funding.*

6. Village Tree Trimming Program. Continue the tree trimming program in the Village. We are planning to complete pruning in the Northwest quadrant and begin pruning the Southeast quadrant in FY 2015-16. This would allow all the parkway trees to be trimmed on a rotational basis. *Continue with the tree trimming program in the southwest quadrant of the Village and start in the northwest quadrant in 2014-15.*
7. Village 50/50 Tree Planting Program. Continue to offer the 50/50 Tree Planting Program to Village residents and to seek grants to offset the Village's portion of the program. This is dependent on funding. *The 2014 program was well received with 200 trees being added to the Village parkways.*
8. Parks System Recycling Program. Start a recycling program in the Parks with the use of new recycling containers. *All containers have been received and the recycling program at the pools was initiated this summer. Parks recycling containers will be installed in the parks in early spring and the recycling program will begin again at all Park & Pool sites for the 2015-16 fiscal year.*
9. Butler Lake Fishing Pier. Rebuild/replace the fishing pier at Butler Lake after rainfall in April 2013. *Contract has been signed by Village & Contractor. COI for project has been provided. Materials & supplies have been provided by contractor. Installation is to be completed by April 30, 2015.*
10. Parks Capital Improvements. Update capital improvements plan for the Villages park system. This goal is on-going. *Administration has provided draft Capital Improvement plan to the Village Board.*

2015-16 Goals

1. Emerald Ash Borer. Continue with the identification, and removal of Emerald Ash Borer (EAB) infested trees. Continue with treating the parkway Ash trees for the EAB throughout the Village. The department has a goal of removing 500 EAB trees and treating 700 EAB trees.
2. Village Tree Trimming Program. Continue the tree trimming program in another part of the Village. This would allow all the parkway trees to be trimmed on a rotational basis. The department will finish trimming the southwest quadrant of the Village and begin pruning the southeast quadrant.
3. Village 50/50 Tree Planting Program. Continue to offer the 50/50 Tree Planting Program to Village residents and to seek grants to offset the Village's portion of the program.
4. Road Referendum Pavement Rehabilitation. Complete the third year Road Referendum of road rehabilitation work in 2015.
5. Road Referendum 2016/17 Pavement Rehabilitation Preliminary Work. Commence necessary preliminary work to bid out the fourth year of road rehabilitation work in 2016.

Work includes survey, design engineering, utility coordination and permit approvals.

6. Pavement Reconstruction Program. Complete the 2015 Pavement reconstruction on Seventh Avenue, Kenwood Drive, and public alley's in 2015.
7. Pavement Reconstruction Program 2016/17 Preliminary Work. Commence necessary preliminary work to bid out road reconstruction work in 2016.
8. Milwaukee Avenue Resurfacing Project. Coordinate with IDOT for utility work and construction of Route 21 Milwaukee Avenue Resurfacing project, from Church Street to the Village of Lincolnshire. Monitor the project on behalf of Village Business.

DEPARTMENT SUMMARY

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|------------------|------------------|------------------|------------------|------------------|
| REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| ENGINEERING FEES | 130,612 | 76,658 | 75,000 | 225,000 | 75,000 |
| HIGHWAYS & BRIDGES (VILLAGE) PROPERTY TAX | 532,335 | 507,410 | 519,000 | 521,695 | 511,000 |
| HIGHWAYS & BRIDGES (TWP) PROPERTY TAX | 282,652 | 300,516 | 306,000 | 302,000 | 304,000 |
| STREET/SIGNAL MAINTENANCE FEES | 80,197 | 82,885 | 83,415 | 84,738 | 86,720 |
| RECYCLING/SWALCO FEE | 88,073 | 88,145 | 83,500 | 89,570 | 88,400 |
| TOTAL PUBLICWORKS | 1,113,869 | 1,055,614 | 1,066,915 | 1,223,003 | 1,065,120 |
| | | | | | |
| PARKS PROPERTY TAX | 366,718 | 359,627 | 375,000 | 375,620 | 374,000 |
| PARKWAY TREE PROGRAM | 13,117 | 16,930 | 30,000 | 26,885 | 30,000 |
| ROTARY DONATION | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| TOTAL PARKS | 387,335 | 384,057 | 412,500 | 410,005 | 411,500 |
| TOTAL | 1,501,204 | 1,439,671 | 1,479,415 | 1,633,008 | 1,476,620 |
| | | | | | |
| EXPENDITURES | | | | | |
| SALARIES & WAGES | 1,371,528 | 1,459,720 | 1,446,860 | 1,430,665 | 1,473,505 |
| EMPLOYEE BENEFITS | 652,103 | 692,742 | 720,105 | 720,105 | 729,060 |
| CONTRACTUAL | 207,932 | 230,643 | 227,975 | 213,845 | 227,490 |
| UTILITIES | 104,696 | 99,046 | 119,040 | 115,615 | 128,640 |
| COMMODITIES | 569,071 | 603,156 | 868,110 | 910,415 | 953,170 |
| CAPITAL | 0 | 3,039 | 5,000 | 5,000 | 50,000 |
| REPAIRS & MAINTENANCE | 573,829 | 601,356 | 704,690 | 705,035 | 752,175 |
| TRANSFERS | 5,000 | 5,000 | 5,000 | 5,000 | 10,000 |
| DEBT | 0 | 0 | 0 | 0 | 0 |
| TOTAL PUBLIC WORKS EXPENDITURES | 3,484,159 | 3,694,702 | 4,096,780 | 4,105,680 | 4,324,040 |

DEPARTMENT SUMMARY

| PERSONNEL | 2012-13 ACTUAL | 2013-14 ACTUAL | 2014-15 BUDGET | 2014-15 ESTIMATE | 2015-16 APPROVED |
|---|-------------------|-------------------|-------------------|---------------------|---------------------|
| <u>ADMINISTRATION AND ENGINEERING</u> | | | | | |
| DIRECTOR OF PUBLIC WORKS | 1 | 1 | 1 | 1 | 1 |
| ASSISTANT TO THE DIRECTOR OF PUBLIC WORKS | 1 | 1 | 1 | 1 | 1 |
| SENIOR PROJECT ENGINEER | 1 | 1 | 1 | 1 | 1 |
| PROJECT ENGINEER | 1 | 1 | 1 | 1 | 1 |
| ENGINEERING TECHNICIAN | 1 | 1 | 1 | 1 | 1 |
| <u>STREETS AND UTILITIES</u> | | | | | |
| STREETS & UTILITIES SUPERINTENDENT | 1 | 1 | 1 | 1 | 1 |
| ASSIST. STREETS & UTILITIES SUPERINTENDENT | 1 | 1 | 1 | 1 | 1 |
| STREETS SUPERVISOR | 1 | 1 | 1 | 1 | 1 |
| ADMINISTRATIVE ASSISTANT I | 1 | 1 | 1 | 1 | 1 |
| PUBLIC WORKS MAINTENANCE TECHNICIAN | 11 | 11 | 11 | 11 | 11 |
| UTILITY SUPERVISOR | 1 | 1 | 1 | 1 | 1 |
| WATER SYSTEM OPERATOR | 3 | 3 | 3 | 3 | 3 |
| <u>PARKS</u> | | | | | |
| SUPERINTENDENT OF PARKS, FORESTRY & GROUNDS | 1 | 1 | 1 | 1 | 1 |
| ASST. SUPT. OF PARKS, FORESTRY & GROUNDS | 1 | 1 | 1 | 1 | 1 |
| PARKS GROUNDS TECHNICIAN | 2 | 3 | 3 | 3 | 3 |
| ARBORIST | 1 | 1 | 1 | 1 | 1 |
| ASSISTANT ARBORIST | 1 | 1 | 1 | 1 | 1 |
| PARKS FACILITY SPECIALIST | 1 | 2 | 2 | 2 | 2 |
| GOLF MAINTENANCE SPECIALIST | 1 | 0 | 0 | 0 | 0 |
| <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 | 37 | 38 | 38 | 38 | 38 |

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 2011-12 | Actual 2012-13 | Actual 2013-14 | Estimated 2014-15 | Projected 2015-16 |
|--|---------------------------|---------------------------|---------------------------|------------------------------|------------------------------|
| <i>Output Measures</i> | | | | | |
| Number of Right-of-Way Permits Issued | 110 | 115 | 130 | 120 | 120 |
| Number of Site Development Permits Issued | 5 | 6 | 5 | 5 | 3 |
| Number of Permit Inspections (Right-of-Way & Site Development) | 450 | 475 | 525 | 500 | 500 |
| <i>Effectiveness Measures</i> | | | | | |
| Capital Improvement Contracts | 7 | 20 | 15 | 15 | 16 |
| Contract Amounts | \$1,750,000 | \$2,918,600 | \$7,000,000 | \$7,500,000 | \$8,000,000 |
| <i>Efficiency Measures</i> | | | | | |
| Public Improvements by Developers, Inspected Value Review & Inspection Fees Collected | \$200,000 | \$200,000 | \$250,000 | \$200,000 | \$200,000 |
| Number of Staff | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |

PUBLIC WORKS – ENGINEERING

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|------------------------------|------------------------------|------------------------------|-----------------------------|
| Senior Project Engineer | 1 (50%) | 1 (50%) | \$56,520 |
| Project Engineer | 1 (50%) | 1 (50%) | 38,820 |
| Engineering Technician | 1 (30%) | 1 (30%) | 25,560 |
| Office Assistant – Part-time | 1 | 1 | 15,950 |
| Intern | 1 | 1 | 5,000 |
| | | | <hr/> |
| | | | \$141,850 |

Account Detail

| | | | |
|--|------------|--------------------------------|---------------|
| 706 Material and Supplies | | 723 Office Supplies | |
| Plotter and Drafting Supplies | \$400 | Supplies | \$1,600 |
| Surveying Field Supplies | 100 | Postage | 1,500 |
| Miscellaneous | 300 | Postage Meter | 550 |
| First Aid | 150 | Copier Lease | <u>1,500</u> |
| Clothing – Uniforms | 250 | | \$5,150 |
| Plotter Paper | <u>300</u> | | |
| | \$1,500 | 728 Technical Services | |
| | | Blueprint Reproductions | \$50 |
| 720 Insurance | | Recorded Document Copies | 25 |
| Medical | \$48,075 | Publish Prevailing Wage Notice | 50 |
| Dental | 3,370 | NPDES Yearly Report & Training | 6,000 |
| Life | <u>340</u> | Bridge Inspection | 4,000 |
| | \$51,785 | Audiology Testing | 120 |
| | | *Plan Review Fee | <u>10,000</u> |
| 726 Travel/Training/Subscriptions/Due | | | \$20,245 |
| Professional Registration & Dues | \$1,600 | | |
| Required Seminars/Meetings | 1,250 | | |
| Publications | <u>140</u> | | |
| | \$2,990 | | |

*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

| | | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|-----|--|---------|---------|---------|----------|----------|
| BUDGETED EXPENDITURES | | | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 1- | 701 | SALARIES - FULL TIME | 118,797 | 125,778 | 136,870 | 137,330 | 141,850 |
| | | TOTAL SALARIES & WAGES | 118,797 | 125,778 | 136,870 | 137,330 | 141,850 |
| 2- | 720 | INSURANCE | 45,732 | 46,881 | 48,980 | 48,980 | 51,785 |
| 2- | 740 | SICK LEAVE BUYBACK | | | | | |
| 2- | 747 | UNEMPLOYMENT | | | | | |
| 2- | 793 | EMPLOYER CONTRIBUTION - IMRF | 14,830 | 17,031 | 17,865 | 17,865 | 17,680 |
| 2- | 794 | EMPLOYER CONTRIBUTION - FICA | 8,764 | 9,339 | 10,050 | 10,050 | 10,850 |
| | | TOTAL EMPLOYEE BENEFITS | 69,326 | 73,251 | 76,895 | 76,895 | 80,315 |
| 3- | 721 | INTERGOVERNMENTAL RISK MGMT AGENCY | 7,051 | 6,674 | 6,195 | 5,405 | 5,810 |
| 3- | 728 | TECHNICAL SERVICES | 23,643 | 18,966 | 20,320 | 20,245 | 20,245 |
| | | TOTAL CONTRACTUAL | 30,694 | 25,640 | 26,515 | 25,650 | 26,055 |
| 4- | 710 | TELEPHONE | 1,984 | 2,247 | 2,600 | 1,300 | 1,400 |
| | | TOTAL UTILITIES | 1,984 | 2,247 | 2,600 | 1,300 | 1,400 |
| 5- | 706 | MATERIALS AND SUPPLIES | 1,318 | 1,232 | 1,500 | 1,500 | 1,500 |
| 5- | 723 | OFFICE SUPPLIES | 5,236 | 4,953 | 5,150 | 5,150 | 5,150 |
| 5- | 726 | TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 2,402 | 2,494 | 2,490 | 2,490 | 2,990 |
| 5- | 791 | VEHICLE REPLACEMENT FEES | 3,700 | 3,700 | 3,700 | 3,700 | 3,925 |
| 5- | 799 | MISCELLANEOUS | | | | | |
| | | TOTAL COMMODITIES | 12,656 | 12,379 | 12,840 | 12,840 | 13,565 |
| 6- | 790 | CAPITAL OUTLAYS | 0 | 0 | 5,000 | 5,000 | 0 |
| | | TOTAL CAPITAL | 0 | 0 | 5,000 | 5,000 | 0 |
| 7- | 714 | MAINTENANCE VEHICLES | 9,450 | 9,450 | 9,545 | 9,545 | 9,735 |
| 7- | 715 | MAINTENANCE OTHER EQUIPMENT | | | 1,160 | 1,160 | 1,160 |
| | | TOTAL REPAIRS & MAINTENANCE | 9,450 | 9,450 | 10,705 | 10,705 | 10,895 |
| | | TOTAL ENGINEERING EXPENDITURES | 242,907 | 248,745 | 271,425 | 269,720 | 274,080 |

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 2011-12 | Actual 2012-13 | Actual 2013-14 | Estimated 2014-15 | Projected 2015-16 |
|--------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|------------------------------|
| <i>Output Measures</i> | | | | | |
| Streets & Alleys | | | | | |
| Resurfaced (miles) | 2.00 | 1.02 | 7.15 | 7.25 | 7.20 |
| Striped (miles) | 0.50 | 1.80 | 1.00 | 1.50 | 1.50 |
| Repaired (tons) | 400 | 481 | 383 | 567 | 450 |
| Sidewalk replaced (sf) (In- | 1,000 | 197 | 2,130 | 1,331 | 1,000 |
| Sidewalk replaced (sf) | 3,960 | 8,750 | 13,070 | 8,100 | 8,000 |
| Streets Signs (new & replaced) | 250 | 638 | 587 | 250 | 250 |
| Traffic Marking (l.f.) In-House | 40,000 | 9,510 | 5,524 | 23,872 | 10,000 |
| Traffic Marking (l.f.) Contractual | 9,964 | 13,768 | 21,476 | 17,430 | 15,000 |
| Miles of Streets (Streets & | 89 | 89 | 89 | 89 | 89 |
| <i>Effectiveness Measures</i> | | | | | |
| Streetlights (Private Contractor) | 2,330 | 2,330 | 2330 | 2,330 | 2,330 |
| Streetlights Replaced | 15 | 16 | 6 | 15 | 15 |
| Percentage of Streetlights | 0.64% | 0.69% | 0.26% | 0.64% | 0.64% |
| Streetlight Cable Repairs | 15 | 15 | 27 | 15 | 15 |
| Percentage of Streetlight Cable | 0.64% | 0.64% | 1.16% | 0.64% | 0.64% |
| Street Lamps Replaced | 300 | 161 | 181 | 200 | 200 |
| Percentage of Street Lamps | 13% | 7% | 8% | 11% | 11% |
| <i>Efficiency Measures</i> | | | | | |
| Number of Staff per Mile of Road | | | | | |
| Maintained | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 |

PUBLIC WORKS – STREETS

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|---|------------------------------|------------------------------|-----------------------------|
| <u>Administrative</u> | | | |
| Director of Public Works | 1 (15%) | 1 (15%) | \$24,990 |
| Streets & Utilities Superintendent | 1 (30%) | 1 (30%) | 30,855 |
| Assistant Streets & Utilities Superintendent | 1 (30%) | 1 (30%) | 27,800 |
| Assistant to the Director of Public Works | 1 (15%) | 1 (15%) | 11,610 |
| | | | \$95,255 |
| <u>Clerical</u> | | | |
| Administrative Assistant I | 1 (30%) | 1 (30%) | \$19,040 |
| <u>Salaries Maintenance</u> | | | |
| Streets Supervisor | 1 (70%) | 1 (70%) | 43,635 |
| Public Works Maintenance Technician | 5 (70%) | 6 (70%) | \$260,300 |
| Utility Technician | 1 (30%) | 1 (45%) | 20,215 |
| Overtime | | | 12,300 |
| | | | \$336,450 |

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 | 750 |
| | <u>\$14,250</u> |

707 Streetlight Energy

| | |
|-------------------------------------|------------------|
| Dusk-to-Dawn Streetlights (Rate 23) | \$59,070 |
| ComEd Rentals (Rate 25) | 61,930 |
| | <u>\$121,000</u> |

708 Streetlight Maintenance

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

712 Maintenance Buildings

| | |
|----------------------------|-----------------|
| HVAC | \$500 |
| Miscellaneous | 3,775 |
| Overhead Door | 4,000 |
| Seal Coat Parking Lot | 3,000 |
| Exterior Lighting Upgrades | 12,000 |
| | <u>\$23,275</u> |

713 Maintenance Roadway Median

| | |
|--------------------------------|-----------------|
| Butterfield Road Median | \$3,600 |
| Butterfield Road Daylillies | 3,000 |
| Winchester Retention Pond Work | 4,000 |
| Peterson Landscaping | 1,500 |
| Various Mowing | 1,400 |
| Various Medians | 1,900 |
| North Shore Bike Path | 4,900 |
| US Rte 45 Median | 3,400 |
| Peterson Road Streetscape | 3,000 |
| | <u>\$26,700</u> |

716 Maintenance Streets & Alleys

| | |
|---------------------------------|-----------------|
| Pavement Patching, Stone & Sand | \$41,000 |
| Spoils Disposal | 2,500 |
| Pavement Marketing Material | 4,000 |
| | <u>\$47,500</u> |

717 Maintenance Sidewalks

| | |
|-----------------|-----------------|
| Grinding/Sawcut | \$5,000 |
| Materials | 10,000 |
| | <u>\$15,000</u> |

718 Maintenance Storm System Services

| | |
|--------------------------------|-----------------|
| Repair Catch Drain/Storm Sewer | \$8,000 |
| Catch Basin Cleaning | 10,000 |
| Southwest Basin Maint | 7,500 |
| NPDES Fees and Costs | 1,300 |
| | <u>\$26,800</u> |

720 Insurance

| | |
|---------|------------------|
| Medical | \$210,450 |
| Dental | 5,330 |
| Life | 1,080 |
| | <u>\$216,860</u> |

721 IRMA

| | |
|---------------------|-----------------|
| Annual Contribution | \$38,645 |
| Deductible Losses | 10,000 |
| | <u>\$48,645</u> |

726 Travel/Training/Subscription

| | |
|-----------------------------|----------------|
| Dues & Monthly Meetings | \$500 |
| Des Plaines River Watershed | 4,570 |
| Training | 500 |
| | <u>\$5,570</u> |

728 Technical Services

| | |
|------------------------------|----------------|
| CDL Drug and Alcohol Testing | \$800 |
| Reverse 911 System | 5,000 |
| Audiogram | 320 |
| | <u>\$6,120</u> |

731 Traffic Signal Maintenance

| | |
|---------------------------------------|-----------------|
| Maintenance Contract | \$30,000 |
| Opticom Maintenance | 10,000 |
| Knockdown Repairs | 3,000 |
| Maintain Butterfield @ Golf and Crane | 11,000 |
| Maintain IL 21 at Red Top and Artaius | 5,000 |
| Maintain Butterfield Square | 5,000 |
| | <u>\$64,000</u> |

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

| BUDGETED EXPENDITURES | | | 2012-13 ACTUAL | 2013-14 ACTUAL | 2014-15 APPROVED | 2014-15 ESTIMATE | 2015-16 APPROVED |
|-----------------------|-----|--|-------------------|-------------------|---------------------|---------------------|---------------------|
| 1- | 701 | SALARIES ADMINISTRATION | 86,220 | 88,493 | 91,210 | 91,170 | 95,255 |
| 1- | 702 | SALARIES CLERICAL | 17,668 | 18,437 | 18,500 | 18,225 | 19,040 |
| 1- | 704 | SALARIES MAINTENANCE | 315,662 | 307,818 | 329,155 | 332,185 | 336,450 |
| | | TOTAL SALARIES & WAGES | 419,550 | 414,748 | 438,865 | 441,580 | 450,745 |
| 2- | 720 | INSURANCE | 188,647 | 187,086 | 203,645 | 203,645 | 216,860 |
| 2- | 740 | SICK LEAVE BUYBACK | | | | | |
| 2- | 793 | EMPLOYER CONTRIBUTION - IMRF | 52,117 | 56,565 | 59,685 | 59,685 | 58,240 |
| 2- | 794 | EMPLOYER CONTRIBUTION - FICA | 30,973 | 31,150 | 33,065 | 33,065 | 34,485 |
| | | TOTAL EMPLOYEE BENEFITS | 271,737 | 274,801 | 296,395 | 296,395 | 309,585 |
| 3- | 721 | INTERGOVERNMENTAL RISK MGMT AGENCY | 51,885 | 60,571 | 51,210 | 40,950 | 48,645 |
| 3- | 725 | EQUIPMENT RENTAL | | | | | |
| 3- | 728 | TECHNICAL SERVICES | 1,827 | 1,211 | 6,260 | 6,120 | 6,120 |
| 3- | 742 | PHOTOPROCESSING | 2,173 | 1,795 | 2,000 | 1,955 | 2,000 |
| | | TOTAL CONTRACTUAL | 55,885 | 63,577 | 59,470 | 49,025 | 56,765 |
| 4- | 707 | STREETLIGHT ENERGY | 97,051 | 92,611 | 110,000 | 108,500 | 121,000 |
| | | TOTAL UTILITIES | 97,051 | 92,611 | 110,000 | 108,500 | 121,000 |
| 5- | 706 | MATERIALS AND SUPPLIES | 14,426 | 13,783 | 14,250 | 14,100 | 14,250 |
| 5- | 726 | TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 318 | 312 | 1,000 | 1,000 | 5,570 |
| 5- | 752 | UNIFORMS | 3,998 | 3,682 | 4,425 | 4,425 | 5,000 |
| 5- | 791 | VEHICLE REPLACEMENT FEES | 191,134 | 186,910 | 192,255 | 192,280 | 215,825 |
| 5- | 799 | MISCELLANEOUS | | | | | 2,500 |
| | | TOTAL COMMODITIES | 209,876 | 204,687 | 211,930 | 211,805 | 243,145 |
| 6- | 790 | CAPITAL OUTLAYS | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 7- | 708 | STREETLIGHT MAINTENANCE | 109,472 | 82,320 | 95,000 | 94,565 | 95,000 |
| 7- | 712 | MAINTENANCE BUILDINGS | 9,814 | 19,100 | 25,275 | 25,275 | 23,275 |
| 7- | 713 | MAINTENANCE ROADWAY MEDIANS | 11,324 | 18,186 | 15,890 | 16,100 | 26,700 |
| 7- | 714 | MAINTENANCE MOTOR EQUIPMENT FEES | 166,350 | 166,350 | 168,015 | 168,015 | 171,375 |
| 7- | 715 | MAINTENANCE OTHER EQUIPMENT | 3,158 | 1,678 | 1,000 | 1,000 | 1,000 |
| 7- | 716 | MAINTENANCE STREETS AND ALLEYS | 35,032 | 39,115 | 45,000 | 45,000 | 47,500 |
| 7- | 717 | MAINTENANCE SIDEWALKS | 8,422 | 8,824 | 10,000 | 10,000 | 15,000 |
| 7- | 718 | MAINTENANCE STORM SEWERS | 11,956 | 16,740 | 16,800 | 16,800 | 26,800 |
| 7- | 719 | MAINTENANCE SIGNS | 8,014 | 6,967 | 8,000 | 8,000 | 10,000 |
| 7- | 731 | TRAFFIC SIGNAL MAINTENANCE | 46,310 | 51,196 | 53,075 | 53,505 | 64,000 |
| | | TOTAL REPAIRS & MAINTENANCE | 409,852 | 410,476 | 438,055 | 438,260 | 480,650 |
| 8- | 788 | TRANSFER BUILDING IMPROVEMENT FUND | 5,000 | 5,000 | 5,000 | 5,000 | 10,000 |
| | | TOTAL TRANSFERS | 5,000 | 5,000 | 5,000 | 5,000 | 10,000 |
| | | TOTAL HIGHWAY & BRIDGES EXPENDITURES | 1,468,951 | 1,465,900 | 1,559,715 | 1,550,565 | 1,671,890 |

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 2011-12 | Actual 2012-13 | Actual 2013-14 | Estimated 2014-15 | Projected 2015-16 |
|---|---------------------------|---------------------------|---------------------------|------------------------------|------------------------------|
| <i>Output Measures</i> | | | | | |
| Snowplowing Events | 20 | 24 | 38 | 20 | 20 |
| Salt Spread (tons) | 1,900 | 2,459 | 2,817 | 2,000 | 2,000 |
| Cost per Ton of Salt | \$57.55 | \$51.80 | \$51.80 | \$70.30 | \$65.00 |
| <i>Effectiveness Measures</i> | | | | | |
| Regular Hours | 600 | 531 | 433 | 600 | 500 |
| Overtime Hours | 1,500 | 1,255 | 2,059 | 1,500 | 1,500 |
| Average Cost per Snow Event | \$9,500 | \$8,491 | \$7,737 | \$11,750 | \$11,250 |
| Total Cost for Snow Season | \$190,000 | \$203,790 | \$294,014 | \$235,000 | \$225,000 |
| Cost to Plow One Mile of Roadway per Event | \$106.74 | \$95.41 | \$86.93 | \$132.02 | \$126.40 |
| <i>Efficiency Measures</i> | | | | | |
| Accumulation (inches) | 30.00 | 34.85 | 61.00 | 30.00 | 30.00 |
| No. of Snow Plow Routes | 10 | 11 | 11 | 11 | \$11 |

PUBLIC WORKS – SNOW REMOVAL AND ICE CONTROL

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>201-16 Approved</u> |
|--|------------------------------|------------------------------|----------------------------|
| <u>Administrative</u> | | | |
| Streets & Utilities Superintendent | 1 (10%) | 1 (10%) | \$10,285 |
| Assistant Streets & Utilities Superintendent | 1 (10%) | 1 (10%) | 9,265 |
| | | | <hr/> \$19,550 |
| <u>Salaries – Maintenance</u> | | | |
| Public Works Maintenance Technician | 9 (10%) | 11 (10%) | \$62,325 |
| Water System Operator | 3 (10%) | 3 (10%) | 22,580 |
| Utilities Supervisor | | 1 (10%) | 8,810 |
| Streets Supervisor | 1 (10) | 1 (10%) | 6,235 |
| Overtime | | 1 (10%) | 24,000 |
| | | | <hr/> \$123,950 |

Account Detail

| | | | | | |
|------------|---------------------------------|--------------|------------|-----------------------|----------|
| 706 | Materials & Supplies | | 790 | Capital Outlay | |
| | Salt (2,400 Tons) | \$169,000 | | Salt Bin | \$50,000 |
| | De-Icer (11,000 gal.) | <u>7,500</u> | | | |
| | | \$176,500 | | | |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

| | | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---------------------------------------|-----|------------------------------------|---------|---------|----------|----------|----------|
| BUDGETED EXPENDITURES | | | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- | 701 | SALARIES ADMINISTRATION | 16,940 | 18,036 | 18,645 | 18,700 | 19,550 |
| 1- | 704 | SALARIES MAINTENANCE | 127,363 | 173,665 | 121,570 | 118,990 | 123,950 |
| TOTAL SALARIES & WAGES | | | 144,303 | 191,701 | 140,215 | 137,690 | 143,500 |
| | | | | | | | |
| 2- | 740 | SICK LEAVE BUYBACK | | | | | |
| 2- | 793 | EMPLOYER CONTRIBUTION - IMRF | 18,456 | 26,034 | 19,070 | 19,070 | 17,960 |
| 2- | 794 | EMPLOYER CONTRIBUTION - FICA | 10,842 | 14,630 | 10,730 | 10,730 | 10,635 |
| TOTAL EMPLOYEE BENEFITS | | | 29,298 | 40,664 | 29,800 | 29,800 | 28,595 |
| | | | | | | | |
| 3- | 721 | INTERGOVERNMENTAL RISK MGMT AGENCY | 7,611 | 6,809 | 11,690 | 10,840 | 11,275 |
| 3- | 728 | CONTRACTUAL SERVICES | 0 | 481 | 965 | 965 | 965 |
| TOTAL CONTRACTUAL | | | 7,611 | 7,290 | 12,655 | 11,805 | 12,240 |
| | | | | | | | |
| 5- | 706 | MATERIALS AND SUPPLIES | 133,897 | 106,608 | 131,820 | 179,500 | 176,500 |
| 5- | 799 | MISCELLANEOUS | 2,060 | 1,744 | 1,000 | 1,000 | 1,000 |
| TOTAL COMMODITIES | | | 135,957 | 108,352 | 132,820 | 180,500 | 177,500 |
| | | | | | | | |
| 6- | 790 | CAPITAL OUTLAYS | 0 | 0 | 0 | 0 | 50,000 |
| TOTAL CAPITAL | | | 0 | 0 | 0 | 0 | 50,000 |
| | | | | | | | |
| 7- | 715 | MAINTENANCE OTHER EQUIPMENT | | | 2,000 | 2,000 | 2,000 |
| TOTAL REPAIRS & MAINTENANCE | | | 0 | 0 | 2,000 | 2,000 | 2,000 |
| | | | | | | | |
| TOTAL SNOW & ICE CONTROL EXPENDITURES | | | 317,169 | 348,007 | 317,490 | 361,795 | 413,835 |

PUBLIC WORKS – REFUSE AND RECYCLING

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

Performance Data

| | Actual 2011-12 | Actual 2012-13 | Actual 2013-14 | Estimated 2014-15 | Projected 2015-16 |
|--|---------------------------|---------------------------|---------------------------|------------------------------|------------------------------|
| <i>Output Measures</i> | | | | | |
| Swept (miles) Village | 700 | 391 | 350 | 325 | 300 |
| Swept (miles) Contractual | 1,220 | 1,503 | 1,488 | 1,500 | 1,500 |
| | 1,920 | 1,894 | 1,838 | 1,825 | 1,800 |
| Material Removed | | | | | |
| Hoppers (each hopper = est 5 Cubic Yards) | 420 | 430 | 436 | 550 | 450 |
| | 2,100 | 2,150 | 2,180 | 2,750 | 2,250 |
| <i>Effectiveness Measures</i> | | | | | |
| Street Sweeping complete | | | | | |
| Sept - Nov (curb miles) | 1,461 | 1,694 | 1,653 | 1,704 | 1600 |
| Percentage of Street Sweeping complete Sept - Nov | 76.09% | 89.44% | 89.93% | 93.37% | 88.89% |
| Material Removed Sept - Nov (c.y.) | 1,596 | 1,922 | 1,940 | 1,900 | 1900 |
| <i>Efficiency Measures</i> | | | | | |
| Number of Sweeper(s) Used | 6 | 6 | 6 | 6 | 6 |
| Number of Staff Sweeping | 0 | 0 | 0 | 0 | 0 |

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| <u>Administrative</u> | | | |
| Maintenance Technicians | 1 (70%) | 1 (70%) | \$44,345 |

Account Detail

| | | | |
|--------------------------|----------|-------------------------------------|--------------|
| 728 Contractual | | 706 Materials & Supplies | |
| Street Sweeping Contract | \$60,000 | Sweeper Brushes | \$1,200 |
| | | Sustain Libertyville | <u>1,000</u> |
| | | | \$2,200 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

| | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|--|---------|---------|----------|----------|----------|
| BUDGETED EXPENDITURES | | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- | 704 SALARIES MAINTENANCE | 39,312 | 41,121 | 42,620 | 42,710 | 44,345 |
| | TOTAL SALARIES & WAGES | 39,312 | 41,121 | 42,620 | 42,710 | 44,345 |
| 2- | 720 INSURANCE | 17,432 | 17,534 | 18,065 | 18,065 | 19,265 |
| 2- | 793 IMRF | 4,922 | 5,568 | 5,795 | 5,795 | 5,730 |
| 2- | 794 FICA | 2,972 | 3,146 | 3,260 | 3,260 | 3,390 |
| | TOTAL EMPLOYEE BENEFITS | 25,326 | 26,248 | 27,120 | 27,120 | 28,385 |
| 3- | 721 INTERGOVERNMENTAL RISK MGMT AGENCY | 4,018 | 3,595 | 3,530 | 3,080 | 3,310 |
| 3- | 724 DISPOSAL | 14,059 | 11,400 | 12,000 | 18,175 | 12,000 |
| 3- | 726 SWALCO FEE | 0 | 18,466 | 9,275 | 9,275 | 9,275 |
| 3 | 728 CONTRACTUAL-SWEEPING | 48,348 | 55,000 | 60,000 | 56,275 | 60,000 |
| | TOTAL CONTRACTUAL | 66,425 | 88,461 | 84,805 | 86,805 | 84,585 |
| 5- | 706 MATERIALS & SUPPLIES | 1,140 | 1,879 | 8,600 | 6,355 | 2,200 |
| 5- | 791 VEHICLE REPLACEMENT FEES | 1,460 | 1,460 | 1,460 | 1,460 | 1,460 |
| | TOTAL COMMODITIES | 2,600 | 3,339 | 10,060 | 7,815 | 3,660 |
| 7- | 714 MAINTENANCE MOTOR EQUIP FEES | 2,500 | 2,500 | 2,525 | 2,525 | 2,575 |
| | TOTAL REPAIRS & MAINTENANCE | 2,500 | 2,500 | 2,525 | 2,525 | 2,575 |
| | | 136,163 | 161,669 | 167,130 | 166,975 | 163,550 |

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 2011-12 | Actual 2012-13 | Actual 2013-14 | Estimated 2014-15 | Projected 2015-16 |
|---|---------------------------|---------------------------|---------------------------|------------------------------|------------------------------|
| <i>Output Measures</i> | | | | | |
| Amount of Mulch Applied (yds) | 850 (650 PG) | 425 (225 PG) | 425 (241 PG) | 160 (284PG) | 165 (310PG) |
| Mowing rotation in days | 5 | 5 | 5 | 5 | 5 |
| Parkway trees trimmed by Village | 394 | 350 | 104 | 250 | 250 |
| Parkway trees trimmed by Contractor | 0 | 0 | 0 | 1075 | 1200 |
| No. of trees removed infected with EAB | | 233 | 216 | 500 | 500 |
| Village Staff | 28 | 213 | 162 | 200 | 200 |
| Contractual | n/a | 20 | 54 | 256 | 300 |
| <i>Effectiveness Measures</i> | | | | | |
| Amount of Pesticide Used (gal) | 69 g's/20 lbs | 5.5 g's/66 lbs | 3.1 g's/34 lbs | 30.7 g's/93 lbs | 34 g's/93 lbs |
| Percent of Playgrounds Functional | 100 | 100 | 100 | 100 | 100 |
| Number of Playground Inspections per Year (Formal and Informal) | 35 | 113 | 113 | 113 | 113 |
| <i>Efficiency Measures</i> | | | | | |
| Number of staff for Village-tree crew | 1.25 | 2 | 2 | 2 | 2 |
| Number of Parks maintained | 21 | 21 | 21 | 21 | 21 |
| Acres of Land Maintained | 386 | 386 | 386 | 386 | 386 |

PARKS

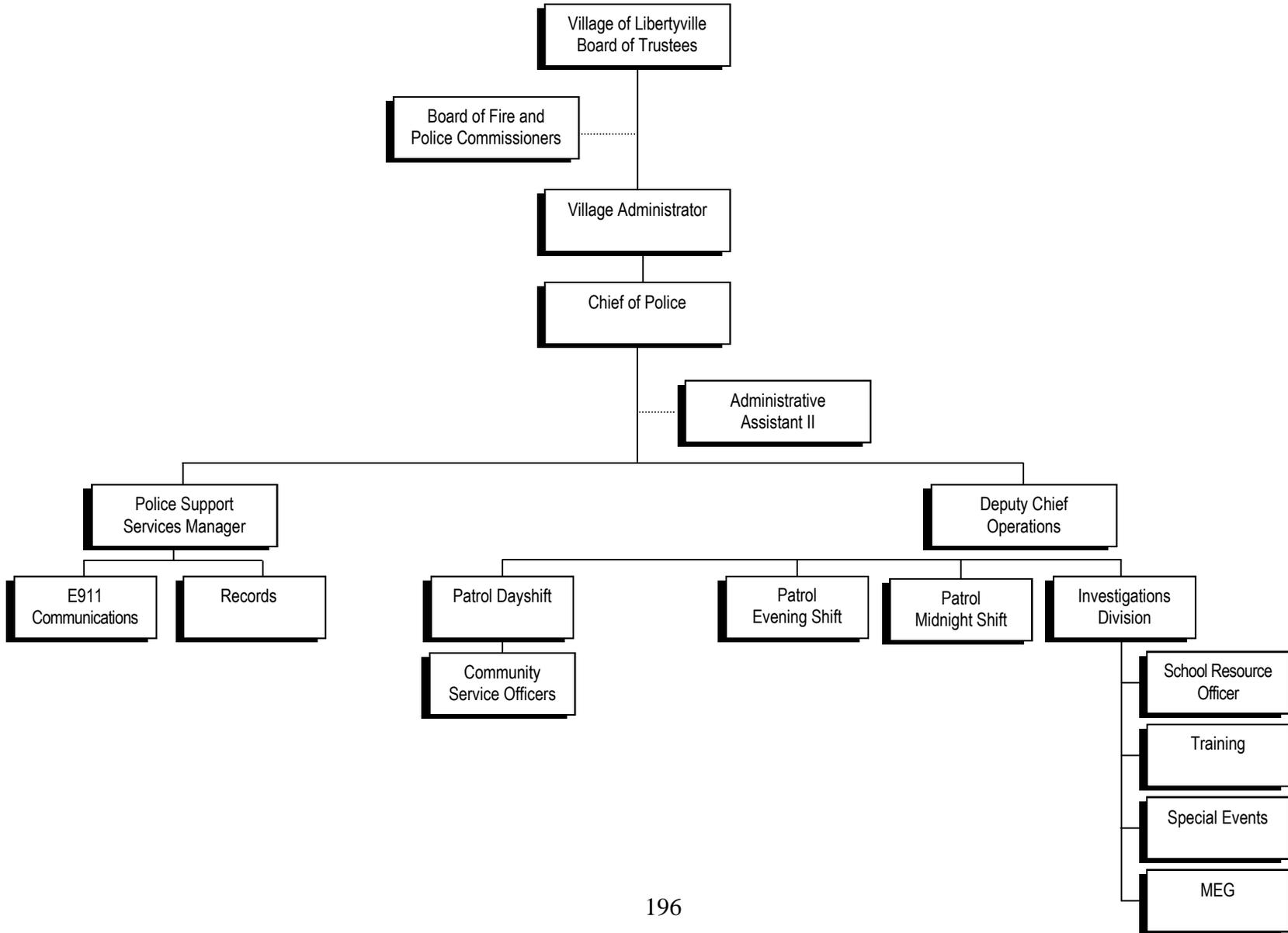
| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|---|------------------------------|---|-----------------------------|
| Supt. of Parks, Forestry & Grounds | 1 | 1 | \$107,985 |
| Parks Specialist | 2 | 2 | 147,745 |
| Arborist | 1 | 1 | 73,780 |
| Assistant Arborist | 1 | 1 | 62,115 |
| Parks Grounds Technician | 3 | 3 | 188,175 |
| Asst. Supt. of Parks, Forestry & Grounds | 1 (100%) | 1 (100%) | 76,745 |
| Overtime | | | 22,000 |
| | | | \$678,545 |
| Account Detail | | | |
| 702 Salaries Part –Time | | 720 Insurance | |
| 4 Summer | \$14,520 | Medical | \$133,130 |
| | | Dental | 9,190 |
| | | Life | 690 |
| | | | \$143,010 |
| 705 Contractual Services | | 721 IRMA | |
| Mowing Detention Areas | \$5,465 | Annual Contribution | \$22,805 |
| Interlaken Pond Maintenance | 2,600 | Deductible Expenses | 5,000 |
| Little League Washroom Janitorial | 1,600 | | \$27,805 |
| Little League Washroom Repairs | 3,800 | | |
| Custodial Services | 3,300 | | |
| Concord Pond Maintenance | 2,000 | | |
| Bio Augmentation – Interlaken Ponds | 1,275 | | |
| | \$20,040 | | |
| 706 Materials & Supplies | | 726 Travel/Training/Subscription /Dues | |
| Repair/Parts/Supplies | \$4,050 | Workshops/Seminars | \$440 |
| Little League Bathroom Supplies | 2,150 | Dues/Licenses | 700 |
| Signs/Painting | 950 | CDL Renewal | 60 |
| Tools | 1,400 | Public Service Institute | 1,090 |
| Playground Equip. Repair/Maint. | 1,300 | | \$2,290 |
| Ice Rink Liner | 2,700 | | |
| | \$12,550 | | |
| 713 Maintenance – Grounds | | 728 Tree Surgery/Spraying | |
| Soil, Seed, Fertilizer, Planting | \$16,650 | Miscellaneous and EAB | 295,800 |
| Ball Field Supplies | 3,900 | Removal and Treatment | |
| Mulch | 3,000 | Tree Trimming | 35,700 |
| Can Liners | 4,000 | Miscellaneous | 8,670 |
| Sunrise Rotary Park | 5,370 | | \$340,170 |
| Playground Mulch | 9,400 | | |
| Riverside Park Maintenance | 14,230 | | |
| Red Top Park | 15,300 | | |
| Paradise Park | 5,310 | | |
| Walking & Bike Paths | 625 | | |
| Parks Landscaping Contract | 26,610 | | |
| Sidewalk Plowing | 19,000 | | |
| | \$123,395 | | |
| 716 Maintenance Roads & Parking Lots | | 729 Nursery Stock and Trees | |
| Signage | \$50 | 50/50 Cost Sharing | \$61,200 |
| Road Maintenance | 450 | Tree Replacement | 7,725 |
| | \$500 | | \$68,925 |
| | | 799 Miscellaneous | |
| | | Hepatitis B Shots | \$1,500 |
| | | Audiogram | 440 |
| | | Random Drug Screening | 490 |
| | | Miscellaneous | 15 |
| | | | \$2,445 |

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

| | | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|-----|--|-----------|-----------|-----------|-----------|-----------|
| BUDGETED EXPENDITURES | | | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- | 701 | SALARIES - FULL TIME | 630,622 | 664,473 | 669,515 | 651,960 | 678,545 |
| 1- | 702 | SALARIES - PART TIME | 18,944 | 21,899 | 18,775 | 19,395 | 14,520 |
| | | TOTAL SALARIES & WAGES | 649,566 | 686,372 | 688,290 | 671,355 | 693,065 |
| 2- | 720 | INSURANCE | 129,634 | 136,996 | 144,260 | 144,260 | 143,010 |
| 2- | 740 | SICK LEAVE BUYBACK | | | | | |
| 2- | 747 | UNEMPLOYMENT | 0 | 0 | | | |
| 2- | 793 | EMPLOYER CONTRIBUTION - IMRF | 78,975 | 90,280 | 92,285 | 92,285 | 87,410 |
| 2- | 794 | EMPLOYER CONTRIBUTION - FICA | 47,807 | 50,502 | 53,350 | 53,350 | 51,760 |
| | | TOTAL EMPLOYEE BENEFITS | 256,416 | 277,778 | 289,895 | 289,895 | 282,180 |
| 3- | 705 | CONTRACTUAL SERVICES | 16,688 | 17,569 | 15,210 | 14,345 | 20,040 |
| 3- | 721 | INTERGOVERNMENTAL RISK MGMT AGENCY | 30,629 | 28,106 | 29,320 | 26,215 | 27,805 |
| | | TOTAL CONTRACTUAL | 47,317 | 45,675 | 44,530 | 40,560 | 47,845 |
| 4- | 708 | ELECTRICITY | 3,198 | 2,661 | 3,340 | 2,915 | 3,340 |
| 4- | 709 | NORTH SHORE GAS | 1,329 | 421 | 1,600 | 1,600 | 1,600 |
| 4- | 710 | TELEPHONE | 1,134 | 1,106 | 1,500 | 1,300 | 1,300 |
| | | TOTAL UTILITIES | 5,661 | 4,188 | 6,440 | 5,815 | 6,240 |
| 5- | 706 | MATERIALS AND SUPPLIES | 10,599 | 10,477 | 10,400 | 10,400 | 12,550 |
| 5- | 711 | OIL & GREASE | 1,021 | 1,301 | 2,000 | 1,500 | 2,000 |
| 5- | 723 | OFFICE SUPPLIES | 645 | 719 | 650 | 650 | 650 |
| 5- | 726 | TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 1,498 | 1,693 | 2,290 | 1,580 | 2,290 |
| 5- | 728 | TREE SURGERY AND SPRAYING | 48,176 | 123,358 | 333,500 | 333,500 | 340,170 |
| 5- | 729 | NURSERY STOCK AND TREES | 29,312 | 35,784 | 61,200 | 61,210 | 68,925 |
| 5- | 730 | EQUIPMENT RENTAL | 0 | 181 | 300 | 345 | 300 |
| 5- | 752 | UNIFORM | 4,432 | 3,748 | 4,620 | 4,615 | 6,145 |
| 5- | 791 | VEHICLE & EQUIP REPLACEMENT FEES | 110,179 | 96,110 | 82,700 | 82,710 | 79,825 |
| 5- | 799 | MISCELLANEOUS | 2,120 | 1,028 | 2,800 | 945 | 2,445 |
| | | TOTAL COMMODITIES | 207,982 | 274,399 | 500,460 | 497,455 | 515,300 |
| 6- | 790 | CAPITAL OUTLAYS | 0 | 3,039 | 0 | 0 | 0 |
| | | TOTAL CAPITAL | 0 | 3,039 | 0 | 0 | 0 |
| 7- | 712 | MAINTENANCE BUILDING | 5,703 | 8,020 | 31,605 | 31,545 | 32,150 |
| 7- | 713 | MAINTENANCE GROUNDS | 45,504 | 72,255 | 121,035 | 121,235 | 123,395 |
| 7- | 714 | MAINTENANCE MOTOR VEHICLES | 86,350 | 86,350 | 87,215 | 87,215 | 88,960 |
| 7- | 715 | MAINTENANCE OTHER EQUIPMENT | 11,050 | 12,305 | 10,950 | 10,950 | 10,950 |
| 7- | 716 | MAINTENANCE ROADS AND PARKING LOTS | 197 | 0 | 500 | 500 | 500 |
| 7- | 736 | MAINTENANCE RADIOS | 3,223 | 0 | 100 | 100 | 100 |
| | | TOTAL REPAIRS & MAINTENANCE | 152,027 | 178,930 | 251,405 | 251,545 | 256,055 |
| | | TOTAL PARK EXPENDITURES | 1,318,969 | 1,470,381 | 1,781,020 | 1,756,625 | 1,800,685 |

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.

2014-15 Goals

1. **OSHA Compliance** The Department will continue to address new OSHA standards by beginning to perform annual hearing tests on all Department members. *Testing has been scheduled on firearms instructors.*
2. **Vehicle/Driver training** The Department, having converted numerous vehicles in its fleet to SUV's, will begin training Department members in advanced driving skills specific to Police SUV's. The training is being offered by NIPSTA (Northern IL Public Safety Training Academy), with part of the program cost being subsidized by IRMA. *Several Officers have successfully completed the training, additional Officers will be scheduled as the class is offered.*
3. **Firearms training program** The Department will work to create an outdoor tactical firearms training program in conjunction with neighboring agencies and law enforcement ranges. *Due to scheduling issues with the host agency, the range was not available. This goal will be continued to the next year.*
4. **Supervisor training** The Department will offer advanced management training to recently promoted Sergeants and Lieutenants. Sergeants will attend the 2 week basic Supervision of Police Personnel course, while Lieutenants will attend the 10 week School of Police Staff and Command. *All Sergeants have completed the basic supervision course. One Lieutenant has completed the 10 week course. Lieutenant's will continue to be scheduled for the 10 week course as funding and scheduling permits.*
5. **Recruitment, hiring, and training** The Department will complete the hiring and training processes to fill five (5) Police Officer vacancies which occurred in the previous year. *The Department has successfully filled all vacancies.*
6. **Department Policy Manual** Upon the new software platform being distributed, the Department will complete its review of the policy and procedure manual and publish it to Department members. *The review and development of the new policy manual continues.*

2015 - 16 Goals

1. Firearms training program The Department will continue the development and implementation of an outdoor tactical firearms training program in conjunction with neighboring agencies and law enforcement ranges.
2. Supervisor training The Department will continue to offer advanced management training to Lieutenant's who have not already attended the 10 week program.
3. Bicycle Patrol Unit The Department will begin the scheduled replacement of the Police mountain bike fleet, as well as identifying and training several new bike patrol Officers.
4. Policy Manual The Department will continue the development and implementation of the new policy manual through Lexipol.
5. Below 100 Program The Department will adopt and train Officers in the Below 100 Program, an initiative which is designed to reduce Officer related deaths and injuries by increasing their awareness and attitude towards personal safety.

Performance Data

| | Actual 2010 | Actual 2011 | Actual 2012 | Actual 2013 | Actual 2014 | % +/- |
|--|----------------|----------------|----------------|----------------|----------------|-------|
| <i>Output Measures</i> | | | | | | |
| Police calls for service | 23,117 | 27,886 | 26,631 | 25,425 | 33,718 | +33% |
| Alarm responses (burglar, hold-up & panic) | 967 | 896 | 874 | 835 | 786 | -6% |
| Custodial arrests | 234 | 271 | 382 | 344 | 411 | +19% |
| Investigations - Cases assigned | 499 | 519 | 328 | 487 | 553 | +14% |
| Investigations - Cases cleared | 526 | 421 | 360 | 401 | 444 | +11% |
| Motor Vehicle Accidents Investigated | 1,023 | 965 | 1,039 | 1,189 | 1,082 | -9% |
| -Injury auto accidents | 141 | 138 | 131 | 145 | 113 | -22% |
| Parking Tickets Issued | 4,574 | 5,027 | 5,110 | 5,202 | 4,356 | -16% |
| Traffic Tickets Issued | 3,294 | 2,988 | 3,462 | 2,852 | 3,832 | +34% |
| Local Ordinance Tickets Issued | - | - | - | - | 164 | - |
| Automated Red Light Enforcement tickets issued | 1,258 | 1,671 | 1,344 | 759 | 1,000 | +32% |
| -Route 45/Peterson Rd | 130 | 182 | 155 | 105 | 95 | -10% |
| -Milwaukee Ave/Artaius Blvd | 284 | 330 | 405 | 183 | 215 | +17% |
| -Peterson Rd/Butterfield Rd | 822 | 1,131 | 784 | 471 | 690 | +47% |
| -Peterson Rd/Milwaukee Ave | 22 | 32 | - | - | - | - |
| DUI arrests | 37 | 67 | 111 | 81 | 125 | +54% |
| Taxicab licenses issued | 118 | 71 | 86 | 89 | 68 | -24% |
| Administrative Adjudication Hearings | 5 | 9 | 8 | 10 | 12 | +20% |
| -Automated red light citations | 29 | 61 | 31 | 11 | 37 | +236% |
| -Parking/ordinance citations | 51 | 125 | 152 | 197 | 246 | +25% |
| -Local Ordinance "P" tickets | - | - | - | - | 78 | - |
| -Building/Zoning | 0 | 7 | 0 | 1 | 3 | +200% |

DEPARTMENT SUMMARY

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|------------------|------------------|------------------|------------------|------------------|
| REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| LOCAL FINES | 266,047 | 289,822 | 260,000 | 350,000 | 300,000 |
| CIRCUIT COURT FINES | 272,313 | 259,089 | 250,000 | 250,000 | 250,000 |
| DUI COURT FINES-SB #740 | 22,068 | 51,933 | 20,000 | 52,000 | 30,000 |
| AUTOMATED TRAFFIC ENFORCEMENT | 110,926 | 82,376 | 65,000 | 85,000 | 70,000 |
| POLICE SERVICES | 87,490 | 103,007 | 85,000 | 100,000 | 85,000 |
| TOTAL | 758,844 | 786,227 | 680,000 | 837,000 | 735,000 |
| EXPENDITURES | | | | | |
| SALARIES & WAGES | 4,443,186 | 4,115,613 | 4,383,235 | 4,380,370 | 4,555,480 |
| EMPLOYEE BENEFITS | 2,141,805 | 2,197,183 | 2,249,750 | 2,315,075 | 2,397,000 |
| CONTRACTUAL | 496,943 | 544,497 | 568,730 | 582,305 | 602,290 |
| UTILITIES | 12,497 | 14,928 | 14,000 | 11,000 | 11,000 |
| COMMODITIES | 286,039 | 309,673 | 368,645 | 351,991 | 386,960 |
| CAPITAL | 5,000 | 22,542 | 7,495 | 7,325 | 9,700 |
| REPAIRS & MAINTENANCE | 219,131 | 222,117 | 230,110 | 228,410 | 234,695 |
| TRANSFERS | 5,000 | 5,000 | 5,000 | 5,000 | 10,000 |
| TOTAL POLICE DEPARTMENT EXPENDITURES | 7,609,601 | 7,431,553 | 7,826,965 | 7,881,476 | 8,207,125 |
| PERSONNEL | | | | | |
| ADMINISTRATION | | | | | |
| POLICE CHIEF | 1 | 1 | 1 | 1 | 1 |
| DEPUTY POLICE CHIEF | 1 | 1 | 1 | 1 | 1 |
| POLICE SERGEANT | 1 | 1 | 0 | 0 | 0 |
| ADMINISTRATIVE ASSISTANT II | 1 | 1 | 1 | 1 | 1 |
| POLICE SUPPORT SERVICES MANAGER | 1 | 1 | 1 | 1 | 1 |
| POLICE RECORDS ASSISTANT | 2 | 4 | 4 | 4 | 4 |
| PUBLIC SAFETY TELECOMMUNICATOR | 8 | 5 | 0 | 0 | 0 |
| PATROL | | | | | |
| POLICE LIEUTENANT | 3 | 3 | 3 | 3 | 3 |
| POLICE SERGEANT | 3 | 4 | 4 | 4 | 4 |
| POLICE OFFICERS | 24 | 24 | 25 | 25 | 25 |
| INVESTIGATIONS | | | | | |
| POLICE LIEUTENANT | 0 | 1 | 1 | 1 | 1 |
| POLICE OFFICERS | 5 | 5 | 4 | 4 | 4 |
| COMMUNITY SERVICE | | | | | |
| PUBLIC SERVICE OFFICERS | 3 | 2 | 2 | 2 | 2 |
| TOTAL | 53 | 53 | 47 | 47 | 47 |

POLICE – ADMINISTRATIVE, COMMUNICATIONS & RECORDS

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|-----------------------------------|------------------------------|--|-----------------------------|
| <u>Uniformed</u> | | | |
| Chief of Police | 1 | 1 | \$162,720 |
| Deputy Police Chief | 1 | 1 | 133,185 |
| | | | \$295,905 |
| <u>Civilian</u> | | | |
| Police Records Assistant | 4 | 4 | \$177,130 |
| Administrative Assistant II | 1 (75%) | 1 (75%) | 50,175 |
| Police Support Services Manager | 1 (90%) | 1 (90%) | 95,615 |
| Overtime | | | 1,000 |
| | | | \$323,920 |
| Account Detail | | | |
| 705 Contractual Services | | | |
| Auto Enforcement Cost | \$35,000 | 721 IRMA | |
| Shredding Service | 800 | Annual Contribution | \$109,015 |
| Emergency Notification System | 5,000 | Deductible Losses | 25,000 |
| Dispatch | 371,430 | | \$134,015 |
| Miscellaneous | 1,500 | | |
| | \$413,730 | 726 Travel/Training/Subscription/Dues | |
| | | Conferences & Travel | \$2,000 |
| 706 Materials and Supplies | | Professional Dues/Subscriptions | 3,500 |
| Lockup Supplies | \$800 | Command Training | 3,500 |
| Prisoner Meals | 650 | Lexipol & IACPNET Subscription | 3,700 |
| Cleaning Supplies | 500 | | \$12,700 |
| Fire Extinguisher Maintenance | 600 | | |
| Mass Storage Shelving | 1,100 | 728 Medical Services | |
| Taxi Permit Software | 500 | Medical Evaluations | \$350 |
| Conference Room Monitors | 1,200 | Vaccinations | 100 |
| Supplies | 3,900 | Hearing Exams | 500 |
| Kitchen and Meeting Supplies | 850 | Polygraph | 250 |
| Awards and Commendations | 1,000 | Lead Screening (6) | 435 |
| | \$11,100 | NIPAS Medical Evaluations | 1,500 |
| | | Psychological Evaluations | 250 |
| 720 Insurance | | | \$3,385 |
| Medical | \$713,850 | 743 Printing and Publications | |
| Dental | 51,600 | Forms | \$1,250 |
| Life | 3,640 | Legal Updates | 500 |
| | \$769,090 | Citations | 2,500 |
| | | Employment Ads | 250 |
| | | Miscellaneous | 450 |
| | | | \$4,950 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE ADMINISTRATION, COMMUNICATIONS & RECORDS 01-05-01

| | | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|-----|--|-----------|-----------|-----------|-----------|-----------|
| BUDGETED EXPENDITURES | | | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 1- | 701 | SALARIES - UNIFORMED | 317,453 | 291,705 | 282,320 | 282,320 | 295,905 |
| 1- | 702 | SALARIES - CIVILIAN | 272,169 | 298,606 | 312,960 | 322,925 | 323,920 |
| 1- | 704 | SALARIES - TELECOMMUNICATORS | 145,404 | 0 | | 0 | |
| TOTAL SALARIES & WAGES | | | 735,026 | 590,311 | 595,280 | 605,245 | 619,825 |
| 2- | 720 | INSURANCE | 699,263 | 719,987 | 760,590 | 760,590 | 769,090 |
| 2- | 740 | SICK LEAVE BUYBACK | 0 | 45,945 | 0 | 0 | 0 |
| 2- | 747 | UNEMPLOYEMENT | 22,769 | 1,239 | 0 | 0 | 0 |
| 2- | 793 | EMPLOYER CONTRIBUTION - IMRF | 51,538 | 40,429 | 42,565 | 42,565 | 42,080 |
| 2- | 794 | EMPLOYER CONTRIBUTION - FICA/MEDICARE | 34,034 | 25,895 | 28,055 | 28,980 | 29,210 |
| TOTAL EMPLOYEE BENEFITS | | | 807,604 | 833,495 | 831,210 | 832,135 | 840,380 |
| 3- | 705 | CONTRACTUAL SERVICES | 307,003 | 351,697 | 379,050 | 400,000 | 413,730 |
| 3- | 721 | INTERGOVERNMENTAL RISK MGMT AGENCY | 141,699 | 139,070 | 136,260 | 131,410 | 134,015 |
| 3- | 728 | MEDICAL SERVICES | 2,846 | 8,171 | 3,385 | 2,000 | 3,385 |
| 3- | 742 | PHOTOCOPYING | 4,083 | 4,071 | 5,650 | 5,650 | 5,650 |
| TOTAL CONTRACTUAL | | | 455,631 | 503,009 | 524,345 | 539,060 | 556,780 |
| 4- | 710 | TELEPHONE | 12,497 | 14,928 | 14,000 | 11,000 | 11,000 |
| TOTAL UTILITIES | | | 12,497 | 14,928 | 14,000 | 11,000 | 11,000 |
| 5- | 706 | MATERIALS AND SUPPLIES | 4,550 | 15,426 | 7,000 | 6,800 | 11,100 |
| 5- | 722 | POSTAGE | 2,572 | 1,730 | 1,500 | 2,400 | 2,500 |
| 5- | 723 | OFFICE SUPPLIES | 10,277 | 9,670 | 9,500 | 9,500 | 10,000 |
| 5- | 726 | TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 14,520 | 14,441 | 18,900 | 12,700 | 12,700 |
| 5- | 736 | CREDIT CARD FEES | 0 | 734 | 1,000 | 1,300 | 1,700 |
| 5- | 743 | PRINTING AND PUBLICATIONS | 4,279 | 3,708 | 5,200 | 4,500 | 4,950 |
| 5- | 752 | UNIFORMS | 2,177 | 3,675 | 6,350 | 6,000 | 5,900 |
| 5- | 799 | MISCELLANEOUS | 315 | 978 | 1,000 | 400 | 1,000 |
| TOTAL COMMODITIES | | | 38,690 | 50,362 | 50,450 | 43,600 | 49,850 |
| 6- | 790 | CAPITAL OUTLAYS | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | 0 | 0 | 0 | 0 | 0 |
| 7- | 714 | MAINTENANCE MOTOR VEHICLES FEES | 10,900 | 10,900 | 10,900 | 10,900 | 11,120 |
| 7- | 715 | MAINTENANCE OTHER EQUIPMENT | 485 | 91 | 2,100 | 1,700 | 1,500 |
| TOTAL REPAIRS & MAINTENANCE | | | 11,385 | 10,991 | 13,000 | 12,600 | 12,620 |
| 8- | 788 | TRANSFER BUILDING IMPROVEMENT FUND | 5,000 | 5,000 | 5,000 | 5,000 | 10,000 |
| TOTAL TRANSFERS | | | 5,000 | 5,000 | 5,000 | 5,000 | 10,000 |
| TOTAL ADMIN, COMM. & RECORDS EXPENDITURES | | | 2,065,833 | 2,008,096 | 2,033,285 | 2,048,640 | 2,100,455 |

POLICE – POLICE PATROL

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|--|------------------------------|------------------------------|-----------------------------|
| <u>Uniformed</u> | | | |
| Police Lieutenant | 3 | 3 | \$369,225 |
| Police Sergeant | 3.5 | 3.5 | 365,530 |
| Police Officers | 25 | 24 | 2,072,235 |
| Overtime | | | |
| - Short Shift | | | 214,725 |
| -Hire Back | | | 38,140 |
| Overtime – Reimbursable | | | 40,235 |
| Training | | | 5,625 |
| Court Time | | | 44,445 |
| Holiday Pay | | | 10,030 |
| Less Over-Time for Libertyville Days (Charged to Hotel Tax Fund) | | | <u>(30,280)</u> |
| | | | \$3,129,910 |

Account Detail

| | | | |
|--|-----------------|--|-----------------|
| 705 Contractual Services | | 726 Travel/Training/Subscription/Dues | |
| Towing | \$1,500 | MILO System | \$750 |
| | | In-Service Training | 8,000 |
| 706 Materials and Supplies | | NEMRT Membership | 4500 |
| Ammunition (Duty/Training) | \$16,000 | Basic Recruit Training | 5,850 |
| Weapons Maintenance | 5,000 | Outdoor Firearms Training | 5,000 |
| Squad Car Supplies | 2,500 | Miscellaneous | 6,150 |
| Range Supplies | 5,750 | | <u>\$30,250</u> |
| Office Chairs (3) | 825 | 730 Rental and User Fees | |
| First Aid Go-Bags for Squads | 2,000 | NIPAS Team | \$3,300 |
| Other | 1,800 | NIPAS Mobile Force | 805 |
| | <u>\$33,875</u> | NIPAS Mutual Aid | 400 |
| Maintenance Other Equipment | | L.C. Major Crime | 500 |
| 715 Equipment and Tool Maintenance | \$6,000 | ILEAS | 120 |
| Range Maintenance | 1,500 | MCAT | 250 |
| Tasers | 1,600 | | <u>\$5,375</u> |
| Patrol Rifle Optics (12) | 7,700 | 752 Uniform | |
| Livescan | 3,000 | Semi-Annual Updates | \$20,000 |
| Camera System Software Maint | 500 | Body Armor Replacements | 5,000 |
| | <u>\$20,300</u> | Dress Uniforms/Honor Guard | 3,000 |
| 720 DUI Expenses | | NIPAS Uniforms | 3,100 |
| Lease Payment for Squad Equip | 34,435 | Bicycle Uniforms | 1,500 |
| DUI Enforcement Supplies | 2,000 | | <u>\$32,600</u> |
| | <u>\$36,435</u> | 790 Capital Outlay | |
| 720-001 Drug/Asset Forfeiture Expense | | Bike Replacement | \$3,000 |
| Gas Masks | \$10,000 | Use of Force Training Equip | 4,200 |
| | | A/V Equipment | 2,500 |
| | | | <u>\$9,700</u> |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE PATROL 01-05-02

| | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|--|-----------|-----------|-----------|-----------|-----------|
| BUDGETED EXPENDITURES | | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- | 701 SALARIES - UNIFORMED | 3,002,664 | 2,822,005 | 3,082,185 | 3,082,185 | 3,129,910 |
| | TOTAL SALARIES | 3,002,664 | 2,822,005 | 3,082,185 | 3,082,185 | 3,129,910 |
| 2- | 740 SICK LEAVE BUYBACK | 36,697 | 72,876 | 0 | 0 | 0 |
| 2- | 786 EMPLOYER CONTRIBUTION-POLICE PENSION | 1,240,285 | 1,232,893 | 1,352,000 | 1,416,400 | 1,490,000 |
| 2- | 794 EMPLOYER CONTRIBUTION - FICA/MEDICARE | 38,423 | 39,370 | 44,715 | 44,715 | 43,905 |
| | TOTAL EMPLOYEE BENEFITS | 1,315,405 | 1,345,139 | 1,396,715 | 1,461,115 | 1,533,905 |
| 3- | 705 CONTRACTUAL SERVICES | 590 | 235 | 1,500 | 1,000 | 1,500 |
| 3- | 730 EQUIPMENT RENTAL AND USER FEES | 5,155 | 5,225 | 5,225 | 5,375 | 5,375 |
| 3- | 756 NORTHERN ILLINOIS CRIME LAB | | | | | |
| | TOTAL CONTRACTUAL | 5,745 | 5,460 | 6,725 | 6,375 | 6,875 |
| 5- | 706 MATERIALS AND SUPPLIES | 21,860 | 27,775 | 25,750 | 24,000 | 33,875 |
| 5- | 718 SQUAD EQUIPMENT CHANGEOVER | 13,284 | 19,622 | 23,000 | 22,938 | 39,000 |
| 5- | 720 DUI EQUIPMENT | 31,840 | 12,823 | 59,000 | 57,324 | 36,435 |
| | 720-1 FORFEITURE EXPENSE | 8,073 | 0 | 10,000 | 12,804 | 10,000 |
| | 720-2 GENERAL SEIZURE | 0 | 0 | 0 | 0 | 1,000 |
| 5- | 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 14,692 | 35,300 | 32,770 | 25,000 | 30,250 |
| 5- | 752 UNIFORMS | 29,884 | 36,830 | 34,600 | 34,000 | 32,600 |
| 5- | 791 VEHICLE REPLACEMENT FEES | 117,685 | 117,325 | 117,325 | 117,325 | 130,000 |
| 5- | 799 MISCELLANEOUS | 0 | 0 | 100 | 240 | 100 |
| | TOTAL COMMODITIES | 237,318 | 249,675 | 302,545 | 293,631 | 313,260 |
| 6- | 790 CAPITAL OUTLAYS | 0 | 22,542 | 7,495 | 7,325 | 9,700 |
| | TOTAL CAPITAL | 0 | 22,542 | 7,495 | 7,325 | 9,700 |
| 7- | 714 MAINTENANCE MOTOR VEHICLES FEES | 159,500 | 159,500 | 160,640 | 160,640 | 163,855 |
| 7- | 715 MAINTENANCE OTHER EQUIPMENT | 9,936 | 13,316 | 19,300 | 18,000 | 20,300 |
| | TOTAL REPAIRS & MAINTENANCE | 169,436 | 172,816 | 179,940 | 178,640 | 184,155 |
| | TOTAL PATROL EXPENDITURES | 4,730,568 | 4,617,637 | 4,975,605 | 5,029,271 | 5,177,805 |

POLICE – INVESTIGATIONS

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|--|------------------------------|------------------------------|-----------------------------|
| <u>Uniformed</u> | | | |
| Police Lieutenant | 1 | 1 | \$124,025 |
| Police Sergeant | 1 (50%) | 1 (50%) | 52,635 |
| Police Officers | 3 | 3 | 283,030 |
| Police Officer (LHS Reimbursable – 75%) | 1 | 1 | 95,165 |
| Police Officer (MEG) | - | 1 | 80,125 |
| Hireback | | | 38,085 |
| Reimbursable Overtime | | | 17,180 |
| Training | | | 1,230 |
| Holiday | | | 3,680 |
| | | | \$695,155 |

Account Detail

705 Contractual Services

| | |
|-------------------------------|--------------|
| Critical Reach Services | \$435 |
| Lantern Software | 300 |
| Investigations Internet | 1,000 |
| Online Investigate Search | 2,500 |
| Leads – Online Pawnshop/Scrap | <u>3,000</u> |
| | \$7,235 |

706 Materials & Supplies

| | |
|-------------------------------|--------------|
| Evidence/Fingerprint Supplies | \$3,500 |
| Beast Software Licenses | 2,500 |
| Miscellaneous | <u>2,550</u> |
| | \$8,550 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE INVESTIGATIONS 01-05-03

| | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|--|---------|---------|----------|----------|----------|
| BUDGETED EXPENDITURES | | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- | 701 SALARIES - UNIFORMED | 619,825 | 608,287 | 597,940 | 597,940 | 695,155 |
| | TOTAL SALARIES & WAGES | 619,825 | 608,287 | 597,940 | 597,940 | 695,155 |
| 2- | 794 EMPLOYER CONTRIBUTION - FICA/MEDICARE | 8,806 | 7,278 | 8,670 | 8,670 | 10,030 |
| | TOTAL EMPLOYEE BENEFITS | 8,806 | 7,278 | 8,670 | 8,670 | 10,030 |
| 3- | 705 CONTRACTUAL SERVICES | 5,540 | 5,921 | 6,260 | 6,260 | 7,235 |
| 3- | 756 NORTHERN ILLINOIS CRIME LAB | 29,342 | 29,342 | 30,200 | 29,410 | 30,200 |
| | TOTAL CONTRACTUAL | 34,882 | 35,263 | 36,460 | 35,670 | 37,435 |
| 5- | 706 MATERIALS AND SUPPLIES | 967 | 1,180 | 5,000 | 4,800 | 8,550 |
| 5- | 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 602 | 444 | 1,000 | 800 | 1,000 |
| 5- | 752 UNIFORMS | 6,400 | 5,498 | 5,600 | 5,600 | 5,600 |
| 5- | 786 DRUG FORFEITURE EXPENSE | | | | | |
| 5- | 799 MISCELLANEOUS | 0 | 0 | 500 | 450 | 500 |
| | TOTAL COMMODITIES | 7,969 | 7,122 | 12,100 | 11,650 | 15,650 |
| 6- | 790 CAPITAL OUTLAYS | 5,000 | 0 | 0 | 0 | 0 |
| | TOTAL CAPITAL | 5,000 | 0 | 0 | 0 | 0 |
| 7- | 714 MAINTENANCE MOTOR VEHICLES FEES | 13,370 | 13,370 | 13,370 | 13,370 | 13,640 |
| 7- | 715 MAINTENANCE - OTHER EQUIPMENT | | | | | |
| | TOTAL REPAIRS & MAINTENANCE | 13,370 | 13,370 | 13,370 | 13,370 | 13,640 |
| | TOTAL INVESTIGATIONS EXPENDITURES | 689,852 | 671,320 | 668,540 | 667,300 | 771,910 |

POLICE – PUBLIC EDUCATION

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE - PUBLIC EDUCATION 01-05-04

| | | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|-----|---------------------------------------|---------|---------|---------|----------|----------|
| BUDGETED EXPENDITURES | | | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 1- | 701 | SALARIES - UNIFORMED | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL SALARIES & WAGES | 0 | 0 | 0 | 0 | 0 |
| 2- | 794 | EMPLOYER CONTRIBUTION - FICA/MEDICARE | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL EMPLOYEE BENEFITS | 0 | 0 | 0 | 0 | 0 |
| 5- | 706 | MATERIALS AND SUPPLIES | 609 | 877 | 1,000 | 1,010 | 5,000 |
| | | TOTAL COMMODITIES | 609 | 877 | 1,000 | 1,010 | 5,000 |
| 6- | 790 | CAPITAL OUTLAYS | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 7- | 714 | MAINTENANCE MOTOR VEHICLES | 1,140 | 1,140 | 0 | 0 | 0 |
| | | TOTAL REPAIRS & MAINTENANCE | 1,140 | 1,140 | 0 | 0 | 0 |
| | | TOTAL CRIME PREVENTION EXPENDITURES | 1,749 | 2,017 | 1,000 | 1,010 | 5,000 |

POLICE – COMMUNITY SERVICE

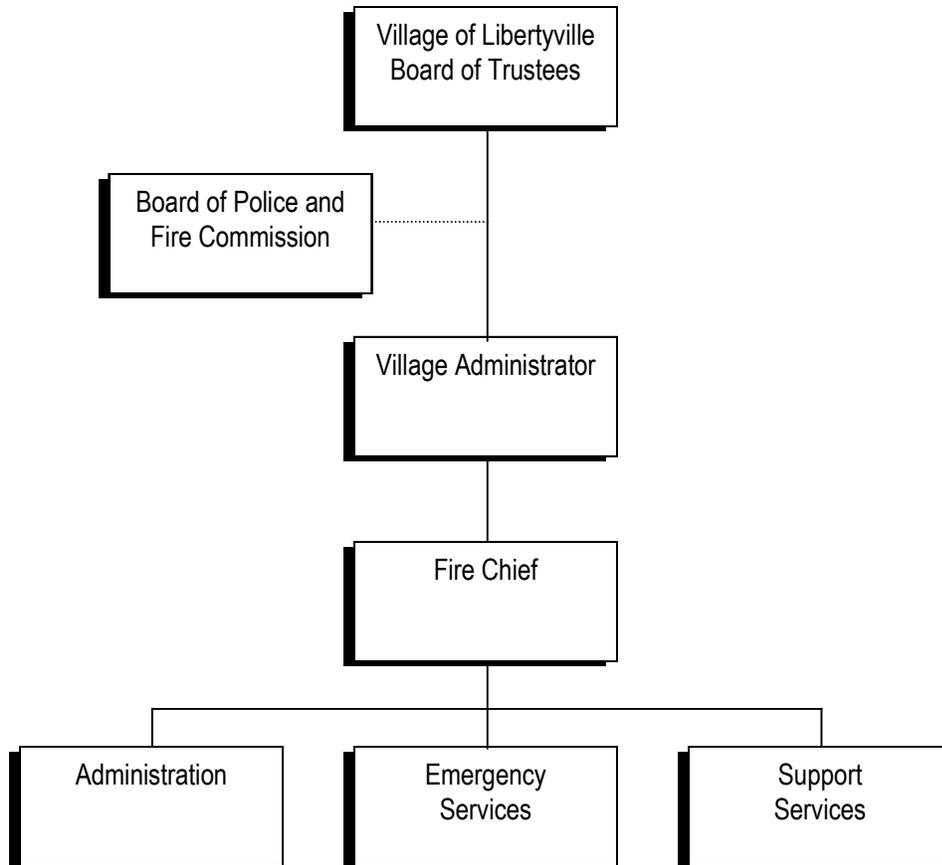
| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|--|------------------------------|------------------------------|-----------------------------|
| <u>Civilian</u> | | | |
| Public Service Officers | 1(50%) | 1(50%) | \$32,330 |
| Crossing Guards | 8 | 8 | 37,490 |
| Overtime | | | |
| - Hireback | | | 3,200 |
| - Reimbursable | | | 2,100 |
| Part-Time Public Service Officer (16 hrs./week) | | | 18,420 |
| Part-Time Public Service Summer | | | 9,600 |
| Part-Time Public Service Officer (20 hrs./week) 50% | | | 7,450 |
| | | | <hr/> |
| | | | \$110,590 |

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

| | | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|-----|--|---------|---------|---------|----------|----------|
| BUDGETED EXPENDITURES | | | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 1- | 702 | SALARIES-CIVILIAN | 85,671 | 95,010 | 107,830 | 95,000 | 110,590 |
| | | TOTAL SALARIES & WAGES | 85,671 | 95,010 | 107,830 | 95,000 | 110,590 |
| 2- | 793 | EMPLOYER CONTRIBUTION - IMRF | 3,525 | 4,063 | 4,905 | 4,905 | 4,200 |
| 2- | 794 | EMPLOYER CONTRIBUTION - FICA | 6,465 | 7,208 | 8,250 | 8,250 | 8,485 |
| | | TOTAL EMPLOYEE BENEFITS | 9,990 | 11,271 | 13,155 | 13,155 | 12,685 |
| 3- | 751 | ANIMAL CARE | 685 | 765 | 1,200 | 1,200 | 1,200 |
| | | TOTAL CONTRACTUAL | 685 | 765 | 1,200 | 1,200 | 1,200 |
| 5- | 706 | MATERIALS AND SUPPLIES | 15 | 82 | 250 | 200 | 1,200 |
| 5- | 726 | TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 0 | 25 | 500 | 300 | 500 |
| 5- | 752 | UNIFORMS | 1,438 | 1,530 | 1,800 | 1,600 | 1,500 |
| | | TOTAL COMMODITIES | 1,453 | 1,637 | 2,550 | 2,100 | 3,200 |
| 6- | 790 | CAPITAL OUTLAYS | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 7- | 714 | MAINTENANCE MOTOR VEHICLES | 23,800 | 23,800 | 23,800 | 23,800 | 24,280 |
| | | TOTAL REPAIRS & MAINTENANCE | 23,800 | 23,800 | 23,800 | 23,800 | 24,280 |
| | | TOTAL COMMUNITY SERVICE EXPENDITURES | 121,599 | 132,483 | 148,535 | 135,255 | 151,955 |

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.

2014-15 Goals

1. **Develop Fire Inspection Policy:** The Fire Department will develop a risk analysis program for completing fire inspections. Occupancies will be inspected on a six month, twelve month, or eighteen month time frame based on where they fit in a risk table. The higher the risk the more frequent the inspections will be. When completed, the process will be implemented and adopted as Department policy. *This goal is completed. Inspectible occupancies were graded based on hazards and placed in a semi annual, annual, or eighteen month inspection rotation. The new program starts January 1,2015.*
2. **Cancer Prevention:** The Fire Department will launch an education campaign on Firefighter safety specific to cancer prevention. The risk of developing cancer is increasing among firefighters at an alarming rate. Through education and policy enforcement our emphasis will be to identify a series of actions that our Firefighters can take to reduce their expose to chemicals that can cause or facilitate cancer. *This goal is complete with the exception of the education component which is scheduled for February during mandatory training sessions. A cancer awareness and prevention program was developed by the department and will be used annually to educate and train the Firefighters about this illness and the steps required to help prevent cancer. Several organizational policies were reviewed and revised to meet this goal.*
3. **CERT and CIP Restructuring:** The Fire Department will develop an outline and initiate training for CERT members and small business members in the community in order to implement Critical Incident Protocol (CIP). This initiative will bring CERT members and small business owners together to develop a private and public partnership. The goal is to help small business train, prepare for, and survive disasters such as a fire, flood or tornado. Through risk analysis training, resource sharing, and business continuity planning we can make small business more disaster resistant. Keeping small business in business, helps the community through employment, tax base, and reputation. *This goal is in progress. A protocol needs to be completed before we can hold a meeting to bring in CERT and the local businesses, the protocol is in progress with a March or April target for completion.*

2015-16 Goals

1. Conduct an Insurance Services Office (ISO) Fire Suppression Rating Inspection: The fire department will host a Fire Suppression Rating Schedule inspection by ISO this budget year. The department has been preparing for a re-inspection for the last couple of years with the hope of improving our rating which is currently a four(4). Several areas have been improved including building preplans, dispatch, water supply, and training to help improve our overall rating.
2. Review all Automatic Response Agreements: Currently, the Libertyville Fire Department has nine approved automatic responses agreements (ARA's) with neighboring Fire Agencies. These ARA's include fire responses, ambulance responses, and specialized equipment and rescue responses, many of these ARA's are now approaching ten years old. The Fire Department will review each ARA to determine if the ARA is still meeting its intended purpose. Those ARA's falling short of their intended purpose will be evaluated with the appropriate agency.
3. Train all Personnel to the Confined Space Operations Level: The Office of the State Fire Marshal can certify Firefighters to three levels of confined space rescue response; Awareness, Operations, and Technician. Currently, in the Department, all members are certified to the Awareness level. Our Lake County Special Team members are certified at the Technician level which includes 6 Libertyville Firefighters. Due to the probability of a high risk/low frequency confined space rescue incident in our response area we feel it is in the best interest of the public to have all members trained to the Operations Level. The department carries specialized equipment for confined space rescues which needs to be deployed immediately in order to be effective. Firefighters trained to the Operations level will have the skill and ability to deploy this equipment as well as the knowledge to safely effect an immediate rescue attempt. The department will teach the 40 hour Office of the State Fire Marshal curriculum in house to firefighters on shift.
4. Host Public Meeting on Community Preparedness in case of a Disaster: The Fire Department will host a public meeting to educate Libertyville residents how to be prepared for emergency's. The session will cover topics which include being informed, making a plan, building a kit, and getting involved.

Performance Data

| | 2011 | 2012 | 2013 | 2014 |
|---|------------------|------------------|------------------|------------------|
| <i>Output Measures</i> | | | | |
| Total Calls for Service | 3,769 | 3,823 | 3,758 | 3,983 |
| Fire Calls | 1,060 | 962 | 1,028 | 1,106 |
| Rescue Calls | 2,108 | 2,301 | 2,189 | 2,443 |
| Trouble and Other | 341 | 281 | 178 | 178 |
| Fire Safety Inspections | 965 | 830 | 1,097 | 1,038 |
| Public Education Classes | 232 | 159 | 182 | 157 |
| Block Parties | 31 | 29 | 44 | 40 |
| Child Car Seat Installations | 295 | 283 | 218 | 196 |
| Plan Reviews: Village | 258 | 272 | 339 | 226 |
| Plan Reviews: District | 99 | 72 | 74 | 84 |
| <i>Effectiveness Measures</i> | | | | |
| Number of Emergency Calls Which Overlapped | 1,154 (30.6%) | 1,144 (29.9%) | 1,268 (33.7%) | 1,348 (34.0%) |
| Emergency Call Processing Time (in seconds) | - | 25.38 | 23.86 | 20.56 |
| Emergency Calls Processed Within 60 Seconds | - | 92.66% | 94.33% | 95.41% |

Summary Statistics

| Type of Call | 2011 | 2012 | 2013 | 2014 | 2013-14 Changes |
|---------------------|----------|-------------|-------------|-------------|--------------------|
| Fire | Village | 763 | 700 | 757 | 817 + 7.3% |
| | District | 308 | 247 | 269 | 265 - 1.4% |
| Rescue | Village | 1573 | 1802 | 1763 | 1815 + 2.8% |
| | District | 487 | 456 | 426 | 549 + 22.4% |
| Trouble | Village | 232 | 185 | 131 | 134 +2.2% |
| | District | 47 | 65 | 47 | 44 -6.3% |
| Other | Village | 12 | 19 | 2 | 7 + 71.4%* |
| | District | 10 | 12 | 0 | 2 + 200%* |
| Tollroad | District | 77 | 58 | 77 | 94 + 18.0 % |
| Mutual Aid Given | | 260 | 279 | 286 | 256 - 10.4% |
| Total | | 3769 | 3823 | 3758 | 3983 + 5.6% |
| Mutual Aid Received | | 135 | 231 | 386 | 369 - 4.4% |

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

* = Other calls for service in 2014 did not meet defined criteria increase is minimal compared to percentage

Total Village Calls 2773

Total District Calls 954

Excludes Mutual Aid Received and Given calls

DEPARTMENT SUMMARY

| REVENUES | 2012-13 ACTUAL | 2013-14 ACTUAL | 2014-15 BUDGET | 2014-15 ESTIMATE | 2015-16 APPROVED |
|---------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| PROPERTY TAXES FIRE PROTECTION | 792,588 | 803,147 | 825,000 | 824,280 | 815,000 |
| FIRE BUREAU-PERMITS/FEES | 86,673 | 76,740 | 60,000 | 90,000 | 60,000 |
| LIBERTYVILLE FIRE PROTECTION DISTRICT | 2,498,208 | 2,574,966 | 2,646,485 | 2,668,000 | 2,708,000 |
| ALARM FEES | 201,424 | 214,521 | 175,000 | 203,000 | 203,000 |
| AMBULANCE FEES | 591,617 | 709,872 | 650,000 | 750,000 | 795,000 |
| FIRE SERVICES | 17,706 | 16,919 | 15,000 | 15,000 | 115,000 |
| TOTAL | 4,188,216 | 4,396,165 | 4,371,485 | 4,550,280 | 4,696,000 |

EXPENDITURES

| | | | | | |
|------------------------------------|-----------|-----------|-----------|-----------|-----------|
| SALARIES & WAGES | 3,736,601 | 3,875,310 | 4,009,010 | 4,007,310 | 4,255,940 |
| EMPLOYEE BENEFITS | 1,683,426 | 1,798,357 | 1,923,065 | 2,015,836 | 2,076,350 |
| CONTRACTUAL | 321,614 | 396,804 | 426,850 | 399,218 | 450,655 |
| UTILITIES | 40,863 | 47,124 | 44,300 | 41,000 | 42,000 |
| COMMODITIES | 346,037 | 387,196 | 425,730 | 415,374 | 455,855 |
| CAPITAL | 5,282 | 27,782 | 5,000 | 5,000 | 10,000 |
| REPAIRS & MAINTENANCE | 250,423 | 244,589 | 248,215 | 248,215 | 258,275 |
| TRANSFERS | 15,000 | 15,000 | 15,000 | 15,000 | 20,000 |
| DEBT | 0 | 0 | 0 | 0 | 0 |
| TOTAL FIRE DEPARTMENT EXPENDITURES | 6,399,246 | 6,792,162 | 7,097,170 | 7,146,953 | 7,569,075 |

PERSONNEL

ADMINISTRATION

| | | | | | |
|----------------------------|---|---|---|---|---|
| FIRE CHIEF | 1 | 1 | 1 | 1 | 1 |
| DEPUTY FIRE CHIEF | 0 | 0 | 0 | 0 | 1 |
| ASSISTANT FIRE CHIEF | 1 | 1 | 1 | 1 | 1 |
| ADMINISTRATIVE ASSISTANT I | 0 | 1 | 1 | 1 | 1 |

PREVENTION

| | | | | | |
|--------------|---|---|---|---|---|
| FIRE MARSHAL | 1 | 1 | 1 | 1 | 1 |
|--------------|---|---|---|---|---|

EMERGENCY SERVICES

| | | | | | |
|-----------------------|----|----|----|----|----|
| ASSISTANT FIRE CHIEF | 1 | 1 | 1 | 1 | 1 |
| FIRE LIEUTENANT | 6 | 6 | 6 | 6 | 6 |
| FIREFIGHTER/PARAMEDIC | 23 | 29 | 30 | 30 | 30 |

SUPPORT SERVICES

| | | | | | |
|----------------------|----|----|----|----|----|
| ASSISTANT FIRE CHIEF | 1 | 1 | 1 | 1 | 1 |
| TOTAL | 34 | 41 | 42 | 42 | 43 |

FIRE – GENERAL ADMINISTRATION/INFORMATION SERVICES

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|------------------------------|------------------------------|------------------------------|-----------------------------|
| <u>Uniformed – Full-Time</u> | | | |
| Fire Chief | 1 (70%) | 1 (70%) | \$109,200 |
| Deputy Fire Chief | - | 1 | 89,600 |
| Assistant Fire Chief | 1 (30%) | 1 (30%) | 36,650 |
| | | | \$235,450 |
| <u>Civilian</u> | | | |
| Administrative Assistant I | 1 | 1 | \$56,455 |

Account Detail

| | | | | |
|------------|---|------------|------------------------|--------------|
| 726 | Travel, Training, Subscriptions and Dues | 790 | Capital Outlay | |
| | Dues | | Training Software | \$5,000 |
| | Training | | Training Room Upgrades | <u>5,000</u> |
| | \$840 | | | \$10,000 |
| | <u>1,000</u> | | | |
| | \$1,840 | | | |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

| | | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|-----|--|---------|---------|---------|----------|----------|
| BUDGETED EXPENDITURES | | | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 1- | 701 | SALARIES-UNIFORMED FULL-TIME | 126,780 | 135,250 | 139,635 | 139,635 | 235,450 |
| 1- | 704 | SALARIES-CIVILIAN | 48,941 | 52,524 | 53,865 | 53,865 | 56,455 |
| TOTAL SALARIES & WAGES | | | 175,721 | 187,774 | 193,500 | 193,500 | 291,905 |
| 2- | 793 | EMPLOYER CONTRIBUTION - IMRF | 6,133 | 7,112 | 7,325 | 7,325 | 7,295 |
| 2- | 794 | EMPLOYER CONTRIBUTION - FICA/MEDICARE | 5,080 | 5,523 | 6,135 | 6,135 | 8,300 |
| TOTAL EMPLOYEE BENEFITS | | | 11,213 | 12,635 | 13,460 | 13,460 | 15,595 |
| 3- | 742 | CONTRACTUAL SERVICES | 2,258 | 2,484 | 4,600 | 4,600 | 4,650 |
| TOTAL CONTRACTUAL | | | 2,258 | 2,484 | 4,600 | 4,600 | 4,650 |
| 4- | 710 | TELEPHONE | 19,153 | 21,850 | 19,000 | 16,000 | 17,000 |
| TOTAL UTILITIES | | | 19,153 | 21,850 | 19,000 | 16,000 | 17,000 |
| 5- | 722 | POSTAGE | 1,501 | 1,101 | 1,700 | 1,650 | 1,700 |
| 5- | 723 | OFFICE SUPPLIES | 3,223 | 2,449 | 2,200 | 2,200 | 2,200 |
| 5- | 726 | TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 249 | 482 | 1,840 | 1,824 | 1,840 |
| 5- | 799 | MISCELLANEOUS | 428 | 522 | 500 | 500 | 500 |
| TOTAL COMMODITIES | | | 5,401 | 4,554 | 6,240 | 6,174 | 6,240 |
| 6- | 790 | CAPITAL OUTLAY | 4,912 | 4,175 | 5,000 | 5,000 | 10,000 |
| TOTAL CAPITAL | | | 4,912 | 4,175 | 5,000 | 5,000 | 10,000 |
| TOTAL FIRE ADMINISTRATION EXPENDITURES | | | 218,658 | 233,472 | 241,800 | 238,734 | 345,390 |

FIRE – FIRE PREVENTION

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|--------------------------------------|------------------------------|------------------------------|-----------------------------|
| Fire Marshal | 1 | 1 | \$121,995 |
| Civilian Fire Inspectors (Part-Time) | 2 | 2 | 59,405 |
| | | | \$181,400 |

Account Detail

| | | | |
|---------------------------------|---------|--|---------|
| 724 Public Education | | 726 Travel/Training/Subscription/Dues | |
| School Handouts | \$300 | Schools/Seminars | \$2,645 |
| Camera Repair & Supplies | 500 | Publications | 1,200 |
| Inspection Forms | 500 | Dues | 870 |
| Miscellaneous | 700 | Lake County SRT | 150 |
| | \$2,000 | | \$4,865 |
| 705 Contractual | | | |
| Alarm Hook-Up Fees (Reimbursed) | \$3,000 | | |

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

| | | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|------------------------------------|-----|--|---------|---------|----------|----------|----------|
| BUDGETED EXPENDITURES | | | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- | 701 | SALARIES - UNIFORMED FULL TIME | 113,404 | 120,784 | 120,080 | 120,080 | 121,995 |
| 1- | 704 | SALARIES-CIVILIAN | 45,823 | 46,769 | 72,185 | 72,185 | 59,405 |
| TOTAL SALARIES & WAGES | | | 159,227 | 167,553 | 192,265 | 192,265 | 181,400 |
| 2- | 740 | SICK LEAVE BUYBACK | | | | | |
| 2- | 793 | EMPLOYER CONTRIBUTION - IMRF | 5,737 | 6,332 | 9,820 | 9,820 | 7,675 |
| 2- | 794 | EMPLOYER CONTRIBUTION - FICA/MEDICARE | 5,075 | 5,267 | 5,520 | 5,520 | 6,325 |
| TOTAL EMPLOYEE BENEFITS | | | 10,812 | 11,599 | 15,340 | 15,340 | 14,000 |
| 3- | 705 | CONTRACTUAL | 5,250 | 2,360 | 3,000 | 1,950 | 3,000 |
| TOTAL CONTRACTUAL | | | 5,250 | 2,360 | 3,000 | 1,950 | 3,000 |
| 5- | 723 | OFFICE SUPPLIES | 0 | 0 | 200 | 200 | 200 |
| 5- | 724 | PUBLIC EDUCATION | 1,996 | 1,551 | 2,000 | 2,000 | 2,000 |
| 5- | 726 | TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 2,268 | 3,606 | 3,450 | 3,450 | 4,865 |
| TOTAL COMMODITIES | | | 4,264 | 5,157 | 5,650 | 5,650 | 7,065 |
| 6- | 790 | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | 0 | 0 | 0 | 0 | 0 |
| 7- | 714 | MAINTENANCE MOTOR EQUIPMENT FEES | 8,750 | 8,750 | 8,840 | 8,840 | 9,020 |
| 7- | 715 | MAINTENANCE OTHER EQUIPMENT | | | 200 | 200 | 200 |
| TOTAL REPAIRS & MAINTENANCE | | | 8,750 | 8,750 | 9,040 | 9,040 | 9,220 |
| TOTAL FIRE PREVENTION EXPENDITURES | | | 188,303 | 195,419 | 225,295 | 224,245 | 214,685 |

FIRE – EMERGENCY SERVICES

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|----------------------------------|------------------------------|------------------------------|-----------------------------|
| <u>Uniformed – Full-Time</u> | | | |
| Fire Chief | 1 (30%) | 1 (30%) | \$46,535 |
| Deputy Fire Chief | - | 1 | 38,400 |
| Assistant Fire Chief | 1(100%);2 (70%) | 1 (100%); 2 (70%) | 293,325 |
| Fire Lieutenants | 6 | 6 | 640,055 |
| Firefighters/Paramedics | 30 | 30 | 2,526,390 |
| Overtime | | | 135,000 |
| Good Attendance Incentive | | | 10,500 |
| Acting Shift Commander Over-Time | | | 12,000 |
| Training – OT | | | 16,000 |
| Training – Technical Rescue | | | 27,220 |
| | | | \$3,745,425 |

Account Detail

| | |
|--|--|
| <p>705 Contractual Services</p> <p>Dispatch \$236,260</p> <p>707 Firefighter Supplies</p> <p>Fire Supplies \$4,300</p> <p>Paramedic Supplies & Oxygen 11,600</p> <p>Maintenance of Boat & Dive Equip. 3,500</p> <p style="text-align: right;">\$19,400</p> <p>720 Insurance</p> <p>Medical \$711,510</p> <p>Dental 49,430</p> <p>Life 3,250</p> <p>PSEBA Costs (2) 40,720</p> <p style="text-align: right;">\$804,910</p> <p>721 IRMA</p> <p>Annual Contribution \$102,850</p> <p>Deductible Expenses 10,000</p> <p style="text-align: right;">\$122,850</p> | <p>726 Travel/Training/Subscription/Dues</p> <p>Dues/Publications \$2,250</p> <p>Training 11,500</p> <p>Tuition Reimbursement 18,000</p> <p>Video Conference Internet 3,500</p> <p style="text-align: right;">\$35,250</p> <p>728 Technical Services</p> <p>Special Team Physicals \$4,000</p> <p>Collection Agency 3,000</p> <p>Respiratory Physicals 2,460</p> <p>Audiometric Testing 500</p> <p>Ambulance Billing 37,500</p> <p>Fire Dist Contract-Knollwood 22,500</p> <p>Firehouse Support 1,000</p> <p style="text-align: right;">\$70,960</p> <p>730 Rental & User Fees</p> <p>Lake County SRT Assessment \$5,200</p> <p>Metropolitan Support Service 600</p> <p>MABAS Assessment 575</p> <p>Paramedic Fees 6,560</p> <p style="text-align: right;">\$12,935</p> |
|--|--|

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

| | | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------------------|-----|--|-----------|-----------|-----------|-----------|-----------|
| BUDGETED EXPENDITURES | | | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- | 701 | SALARIES - UNIFORMED FULL TIME | 3,330,594 | 3,483,843 | 3,587,220 | 3,585,520 | 3,745,425 |
| 1- | 702 | SALARIES - PAID ON CALL | | | | | |
| 1- | 704 | SALARIES - DISPATCHERS | 38,015 | 0 | 0 | 0 | 0 |
| TOTAL SALARIES & WAGES | | | 3,368,609 | 3,483,843 | 3,587,220 | 3,585,520 | 3,745,425 |
| | | | | | | | |
| 2- | 720 | INSURANCE | 617,039 | 650,145 | 696,410 | 696,410 | 804,910 |
| 2- | 740 | SICK LEAVE BUYBACK | 0 | 41,226 | 0 | 42,471 | 0 |
| 2- | 787 | EMPLOYER CONTRIBUTION-FIRE PENSION | 991,861 | 1,034,771 | 1,147,000 | 1,197,300 | 1,190,000 |
| 2- | 788 | PAID ON CALL PENSIONS | 3,150 | 2,975 | 2,800 | 2,800 | 2,800 |
| 2- | 793 | EMPLOYER CONTRIBUTION - IMRF | 4,578 | 0 | 0 | 0 | 0 |
| 2- | 794 | EMPLOYER CONTRIBUTION - FICA/MEDICARE | 44,315 | 44,503 | 47,535 | 47,535 | 48,505 |
| TOTAL EMPLOYEE BENEFITS | | | 1,660,943 | 1,773,620 | 1,893,745 | 1,986,516 | 2,046,215 |
| | | | | | | | |
| 3- | 705 | CONTRACTUAL SERVICES | 162,781 | 200,717 | 226,675 | 226,675 | 236,260 |
| 3- | 721 | INTERGOVERNMENTAL RISK MGMT AGENCY | 126,524 | 142,347 | 139,750 | 105,675 | 122,850 |
| 3- | 728 | TECHNICAL SERVICES | 14,261 | 36,481 | 40,140 | 47,608 | 70,960 |
| 3- | 730 | RENTAL AND USER FEES | 10,540 | 12,415 | 12,685 | 12,710 | 12,935 |
| TOTAL CONTRACTUAL | | | 314,106 | 391,960 | 419,250 | 392,668 | 443,005 |
| | | | | | | | |
| 5- | 707 | FIREFIGHTER/EMS SUPPLIES | 19,822 | 22,031 | 18,200 | 18,200 | 19,400 |
| 5- | 723 | OFFICE SUPPLIES | 0 | 0 | 300 | 300 | 300 |
| 5- | 726 | TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 6,871 | 23,705 | 34,540 | 24,250 | 35,250 |
| 5- | 799 | MISCELLANEOUS | 50 | 289 | 1,000 | 1,000 | 1,000 |
| TOTAL COMMODITIES | | | 26,743 | 46,025 | 54,040 | 43,750 | 55,950 |
| | | | | | | | |
| 6- | 790 | CAPITAL OUTLAYS | 370 | 3,800 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | 370 | 3,800 | 0 | 0 | 0 |
| | | | | | | | |
| TOTAL FIRE EMERGENCY EXPENDITURES | | | 5,370,771 | 5,699,248 | 5,954,255 | 6,008,454 | 6,290,595 |

FIRE – SUPPORT SERVICES

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|---------------------------------|------------------------------|--|-----------------------------|
| <u>Uniformed – Full-Time</u> | | | |
| Assistant Fire Chief | 1 (30%) | 1 (30%) | \$37,210 |
| | | | |
| Account Detail | | | |
| 707 Firefighter Supplies | | 715 Maintenance Other Equipment | |
| Fire Supplies | \$9,000 | SCBA Maintenance | \$5,000 |
| Turn Out Gear | <u>15,700</u> | Air Testing & Equipment | 2,000 |
| | \$24,700 | Miscellaneous Equipment | 1,500 |
| 712 Maintenance Building | | Saws and Tools | 2,000 |
| A/C Heating Maintenance | \$3,000 | Ground Ladder Testing | <u>1,300</u> |
| Overhead Door Repair | 3,500 | | \$11,800 |
| Fire Extinguisher Inspections | 2,000 | | |
| General Building Maintenance | 6,000 | 752 Uniforms | |
| Station Furnishings | 1,000 | Firefighters | \$15,000 |
| Elevator | 3,620 | Officers/Other | 6,900 |
| Fire Extinguisher Services | 600 | Badges/Class A Uniform | <u>1,000</u> |
| Tools and Supplies | 900 | | \$22,900 |
| Miscellaneous | <u>950</u> | | |
| | \$21,570 | | |
| | | | |
| 713 Maintenance Grounds | | | |
| Landscaping | \$4,000 | | |

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

| | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|---|---------|---------|----------|----------|----------|
| BUDGETED EXPENDITURES | | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- | 701 SALARIES - UNIFORMED FULL TIME | 33,044 | 36,140 | 36,025 | 36,025 | 37,210 |
| | TOTAL SALARIES & WAGES | 33,044 | 36,140 | 36,025 | 36,025 | 37,210 |
| 2- | 740 SICK LEAVE BUYBACK | | | | | |
| 2- | 794 EMPLOYER CONTRIBUTION - FICA/MEDICARE | 458 | 503 | 520 | 520 | 540 |
| | TOTAL EMPLOYEE BENEFITS | 458 | 503 | 520 | 520 | 540 |
| 4- | 709 UTILITIES (Station 3) | 21,710 | 25,274 | 25,300 | 25,000 | 25,000 |
| | TOTAL UTILITIES | 21,710 | 25,274 | 25,300 | 25,000 | 25,000 |
| 5- | 706 MATERIALS AND SUPPLIES | 14,398 | 16,164 | 14,000 | 14,000 | 14,000 |
| 5- | 707 FIREFIGHTER SUPPLIES | 24,112 | 19,673 | 24,000 | 24,000 | 24,700 |
| 5- | 752 UNIFORMS | 21,119 | 20,623 | 21,800 | 21,800 | 22,900 |
| 5- | 791 VEHICLE REPLACEMENT FEES | 250,000 | 275,000 | 300,000 | 300,000 | 325,000 |
| 5- | 799 MISCELLANEOUS | | | | | |
| | TOTAL COMMODITIES | 309,629 | 331,460 | 359,800 | 359,800 | 386,600 |
| 6- | 790 CAPITAL OUTLAYS | 0 | 19,807 | 0 | 0 | 0 |
| | TOTAL CAPITAL | 0 | 19,807 | 0 | 0 | 0 |
| 7- | 712 MAINTENANCE BUILDINGS | 20,657 | 16,284 | 19,250 | 19,250 | 21,570 |
| 7- | 713 MAINTENANCE GROUNDS | 4,633 | 3,543 | 800 | 800 | 4,000 |
| 7- | 714 MAINTENANCE MOTOR VEHICLES | 205,470 | 205,470 | 207,525 | 207,525 | 211,685 |
| 7- | 715 MAINTENANCE OTHER EQUIPMENT | 10,913 | 10,542 | 11,600 | 11,600 | 11,800 |
| | TOTAL REPAIRS & MAINTENANCE | 241,673 | 235,839 | 239,175 | 239,175 | 249,055 |
| 8- | 789 TRANSFER PUBLIC BLDG IMPROVEMENT FUND | 15,000 | 15,000 | 15,000 | 15,000 | 20,000 |
| | TOTAL TRANSFERS | 15,000 | 15,000 | 15,000 | 15,000 | 20,000 |
| | TOTAL FIRE SUPPORT EXPENDITURES | 621,514 | 664,023 | 675,820 | 675,520 | 718,405 |

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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|---------------|--------------|---------------|---------------|---------------|
| EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| SALARIES & WAGES | 0 | 0 | 0 | 0 | 0 |
| EMPLOYEE BENEFITS | 0 | 0 | 0 | 0 | 0 |
| CONTRACTUAL | 0 | 0 | 5,000 | 0 | 5,000 |
| UTILITIES | 576 | 617 | 1,200 | 1,200 | 1,150 |
| COMMODITIES | 2,789 | 916 | 1,150 | 950 | 1,175 |
| CAPITAL | 16,242 | 693 | 30,900 | 30,900 | 32,000 |
| REPAIRS & MAINTENANCE | 645 | 4,976 | 5,300 | 0 | 5,300 |
| TRANSFERS | 0 | 0 | 0 | 5,000 | 0 |
| DEBT | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 20,252 | 7,202 | 43,550 | 38,050 | 44,625 |

Account Detail

790 Capital Outlay

| | |
|-------------------------|-----------------|
| Replace Emergency Siren | \$30,500 |
| Misc | 1,500 |
| | <u>\$32,000</u> |

728 Technical Services

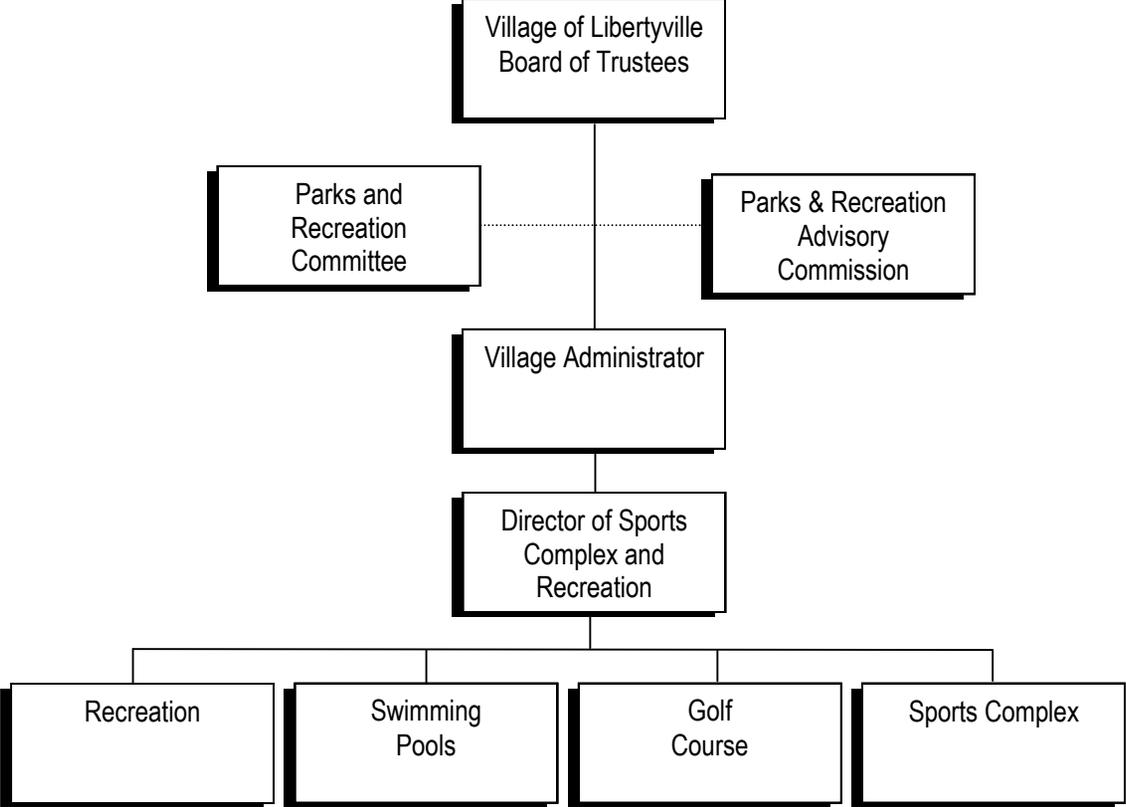
| | |
|--|---------|
| 1/3 Cost of Code Red Notificaiton System | \$5,000 |
|--|---------|

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 EMERGENCY MANAGEMENT AGENCY 01-10

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|---------|---------|---------|----------|----------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 3- 728 TECHNICAL SERVICES | | | 5,000 | | 5,000 |
| 3- 742 PHOTOCOPYING | 0 | 0 | 0 | 0 | 0 |
| TOTAL CONTRACTUAL | 0 | 0 | 5,000 | 0 | 5,000 |
| 4- 708 ELECTRICITY | 188 | 214 | 200 | 200 | 150 |
| 4- 710 TELEPHONE | 388 | 403 | 1,000 | 1,000 | 1,000 |
| TOTAL UTILITIES | 576 | 617 | 1,200 | 1,200 | 1,150 |
| 5- 717 COMPUTER EQUIPMENT AND SUPPLIES | 662 | | 350 | 350 | 350 |
| 5- 723 OFFICE SUPPLIES | 28 | 771 | 100 | 100 | 125 |
| 5- 724 PUBLIC EDUCATION | 1,969 | | | | |
| 5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 130 | 145 | 700 | 500 | 700 |
| TOTAL COMMODITIES | 2,789 | 916 | 1,150 | 950 | 1,175 |
| 6- 790 CAPITAL OUTLAYS | 16,242 | 693 | 30,900 | 30,900 | 32,000 |
| TOTAL CAPITAL | 16,242 | 693 | 30,900 | 30,900 | 32,000 |
| 7- 715 MAINTENANCE OTHER EQUIPMENT | 645 | 4,976 | 5,300 | | 5,300 |
| TOTAL REPAIRS & MAINTENANCE | 645 | 4,976 | 5,300 | 0 | 5,300 |
| 8- 789 TECHNOLOGY EQUIP. & REPLACE | | | | 5,000 | |
| TOTAL TRANSFERS | 0 | 0 | 0 | 5,000 | 0 |
| TOTAL EMERGENCY MGMT AGENCY EXPENDITURES | 20,252 | 7,202 | 43,550 | 38,050 | 44,625 |

RECREATION DEPARTMENT

Recreation Department



RECREATION DEPARTMENT

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

2014-15 Goals

1. **Improve Operations:** Continue to improve the day to day operation, safety, image, marketing and customer service for every program offered through the Recreation Department. Weekly staff meetings and observations will help provide current status reports. Monthly on-site inspections and regular interaction with hourly 'front-line' staff will help gain input and ideas to improve operations. Surveys to employees, as well as customers, will assist in evaluation of operations and programming. *Weekly staff meetings and one-on-one interaction and on-site observation with Staff helped communication and status reports to enable changes as needed. Regular on-site observations took place several times a month and interaction with front-line hourly staff several times a month helped foster solid operations of facilities and programs. Input from employees, and customers, with the use of surveys in our Swimming Pool operations and Summer Day Camp programs, gave insight and suggestions to our operations. Many positive comments were received for our operations and the overall customer experience. The Recreation Department was voted a Top Pick in the 2014 Daily Herald Reader's Choice Award for Best Park District-Department and Best Dance Program for Kids.*
2. **Fiscal Management:** Continue efforts to improve the financial viability of the Recreation programs, while still maintaining quality and affordable programs for the residents of Libertyville. Bi-weekly financial reviews will provide ability to analyze results, trends and make adjustments as needed. Profitability of all programs will be reviewed after each session. New programs, where potential exists, will be developed to meet demand, as well as augment revenues. *Regular financial reviews at weekly Staff meetings, along with individual meetings with Staff members in their areas of supervision, allowed for the ability to manage and adjust programs as needed to monitor their financial success. End of year review meetings were conducted to analyze the financial success and adjustments needed to ensure financial vitality of our programs. Independent contractor offerings have enabled adjustment of rates, while continuing fair and affordable pricing*
3. **Facilities:** Maintaining the standards and reputation of our Libertyville Recreation and Parks facilities, grounds and equipment, through pro-active and regular maintenance, working with available resources. Monthly on-site inspections, with key Staff of the Parks Division and Public Works Department, to stay ahead of curve evaluating facilities. Update and prioritize short term and long term capital needs to our Parks and Pools for maintenance and upgrades. Implement a successful and smooth transition of the Bolander Park Administrative Offices to the Libertyville Sports Complex. *Pro-active and regular inspections, more than once a month, along with daily maintenance and care, allowed our facilities to meet respectable standards for our patrons. The Bolander-LSC Transition Project took the necessary action steps to prepare for the eventual move at*

the end of the summer of 2015. Identifying Capital needs of the Recreation Department facilities was accomplished with recommendations for the 10-Year Capital Improvement Plan of the Village. All 3 Adler Park Pavilions were painted.

4. Programming and Offerings: Make our recreation programs vibrant and relevant with short and long range game-planning. Improving popular and successful programs, making changes to programs that are underused or facing challenges, and analyzing programs that are not in demand or financially prudent. Adding at least two new programs where potential and marketplace trends exist. Improve promotion and awareness of offered programming utilizing social media, database eblasts besides conventional marketing. *The Teen Travelers Biking Program, Summer Sports Camps for Kids and our Adler Summer Day Camp had new activities in their sessions. Special events such as Daddy-Daughter Dance, Lunch With The Bunny, Mother & Son Campfire Cookout and Breakfast With Santa were sellouts. The teamwork of our Adler Pool Staff and the LSC Fitness Center Staff produced a successful Kids Triathlon at Adler Park & Pool in May. Adler Summer Day Camp Weekly Newsletters were quite effective in communicating news to campers and their families as to what to expect each week. Emails to our database of previous customers helped bring awareness of signing up for our programs. Several new programs included a new Fall Tennis offering, Science Party Classes and Aqua Fit at Adler Pool.*

5. Outreach and Alliances: Continue to work with and nurture positive alliances with various outside organizations and groups to foster the marketing, promotion and awareness of our programs and facilities. Work closer with District-area schools and independent organizations such as MainStreet, Visit Lake County
 - a. Convention & Visitors Bureau and GLMV Chamber of Commerce, sports organizations and other local park districts. Continue to foster collaborative input with Parks & Recreation Committee, the Parks & Recreation Advisory Commission, Village Board, the Libertyville residents, visitors to Libertyville, and others to help our Department succeed in reaching our goals. *Strong alliances continued with the strategic partners of the Recreation Department and the Village. Participation and cooperation took place with Visit Lake County, MainStreet, the GLMV Chamber and School Districts #70 and #128 and others. Meetings with residents who are hockey enthusiasts helped communication and information of the Bolander Hockey Rink relocation project. Lease Agreements with the Boys Club Football and the Girls Softball organizations were completed for their organizations to continue use of Village property for leagues for Libertyville youth.*

6. Marketing and Awareness: Continue to promote and market the awareness of the programs, facilities and offerings of the Recreation Department to increase usage and enrollment. Develop a good marketing mix of publicity and advertising and continue to brand Libertyville in the Recreation messages. A greater focus of using social media and developing effective and consistent application of Twitter and Facebook, perhaps developing a separate Recreation Department Twitter and Facebook accounts. Developing a greater frequency of eblast reminders to database customers and eblast mailings by 20% for promotion of programming information. *Marketing remained a priority to promote and brand our offerings to increase participation in our programs. Improved the content of the three (3) Registration Guides. Local newspaper advertisements, Registration Guide mailings to Libertyville residents and publicity helped generate awareness. Up to date Website information allowed for greater awareness via the internet. Eblast reminders increased 20% to our customer database. Experimentation with 'Twitter Tuesdays' tested the social media market. Recreation*

'Reminder Postcards' helped remind Libertyville residents about summer programs. Recreation programming was cross promoted in the LSC E-Newsletters.

7. Long Range Planning: Review the long term feasibility of the facilities and infrastructure for all Recreation and Parks facilities to maintain, improve and enhance usage. *Feasibility of our facilities was reviewed to determine infrastructure needs for the future.*
8. Capital Improvement Needs: Identify and develop a list of capital improvement needs, along with other needs and resources, to enhance the viable operations, long term and short term, of the Recreation Department. *A comprehensive list of Capital Improvements was put together to identify a 10-year plan of prioritized needs for Recreation facilities, Parks and playgrounds starting with the 2015-2016 fiscal calendar.*

2015-2016 Goals

1. Operations: Focus on operations in the Department by continued observation, inspection and analysis on how business is conducted with our facilities, programming and management. Keep a close eye on the customer service details to provide a quality experience for our customers. Formal and informal meetings, along with regular weekly Staff meetings, will provide an opportunity to review operations in progress, and make appropriate operational adjustments. Site inspections, at least once a month, will enhance our operations.
2. Facilities: Maintaining the quality, standards, service and reputation of our Facilities will be a priority. This will be accomplished through our experienced Staff, inter-departmental team effort with Public Works, and through pro-active and creative maintenance with day-to-day diligence, teamwork with the Parks Division and management of outside contractors. Monthly meetings will allow for status reports.
3. Outreach and Alliances: Continue to foster positive teamwork that has developed with the many working bodies that interact with the Department including Visit Lake County, GLMV Chamber of Commerce, local school districts including District #70 & #128, MainStreet, Libertyville Township, local park districts, professional & amateur sports organizations, the Parks & Recreation Advisory Commission, the Parks & Recreation Committee, Village Trustees, and Village residents.
4. Current Offerings and New Programming: Continue to review all of our Recreational programs, activities, and events so as to strengthen, and keeping relevant, our offerings. Research and explore new ideas in the marketplace. Gain deeper input from Supervisors and front line employees with in-season and post-event suggestions. Reach out to our customers with verbal and written inquiries to seek their input for improvements or changes to our programs, offerings and events.
5. Fiscal Management: Continue to strive to improve the financial results of our Recreation Department by attaining or exceeding financial goals. Identify financial goal for the operation of every program and offering. Continue daily reports of revenue results along with weekly review with Staff. Continue monthly reviews of financial revenues and expenses. Strive to produce favorable financial results for all of our programs, while providing quality and affordable programming for Libertyville residents, and fair pricing for non-residents.
6. Marketing and Awareness: Continue to drive awareness of our programs, activities and events with aggressive and consistent messaging in marketing, publicity, promotion and advertising. Continue to develop creative marketing to attract consumer business, as

well as bolster our reputation and image. Continue to improve the content on our Recreation Website to make it a viable source for information about the Department. Increase our website 'hits' by 15%. Maintain the E-blast marketing efforts, and other electronic marketing mediums, including Twitter, to our database of customers.

7. Capital Improvements & Planning: Review status of 10-Year Capital plan to assess timing, urgency and funding for scheduled projects. Finalize and conclude Bolander-LSC Transition Project, including the Bolander Hockey Rink Relocation.

Performance Data

| | Actual 2011-12 | Actual 2012-13 | Actual 2013-14 | Estimate 2014-15 | Projected 2015-16 |
|-------------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|
| <i>Output Measures</i> | | | | | |
| Rounds of Golf | 4,214 | 5,272 | N/A | N/A | N/A |
| Total Pool Usage | 35,168 | 32,772 | 27,755 | 32,900 | 33,000 |
| Swim Lesson Participants | 1,693 | 1,689 | 1,226 | 1,100 | 1,500 |

DEPARTMENT SUMMARY

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|-----------|------------|-----------|-----------|-----------|
| REVENUES/EXPENSES BY DIVISION | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| RECREATION PROPERTY TAX | 366,718 | 359,627 | 375,000 | 375,620 | 374,000 |
| RECREATION FEES | 645,673 | 612,274 | 649,000 | 595,372 | 645,000 |
| RENTALS | 15,573 | 12,120 | 11,000 | 18,000 | 18,000 |
| PARKS/REC SCHOLARSHIPS & DONATIONS | 12,885 | 14,800 | 18,000 | 16,500 | 18,000 |
| TOTAL RECREATION REVENUE | 1,040,849 | 998,821 | 1,053,000 | 1,005,492 | 1,055,000 |
| RECREATION EXPENDITURES | 1,125,257 | 2,908,565 | 1,741,785 | 1,729,876 | 1,760,985 |
| NET INCOME/(DEFICIT) RECREATION PROGRAMS | -84,408 | -1,909,744 | -688,785 | -724,384 | -705,985 |
| SWIMMING FEES (Passes, Daily, Lessons) | 227,890 | 204,732 | 224,000 | 219,740 | 224,000 |
| SWIMMING PROGRAMS | 114,167 | 94,649 | 112,000 | 71,540 | 112,000 |
| CONCESSIONS-POOLS | 25,320 | 21,269 | 25,500 | 29,859 | 30,000 |
| TOTAL POOL REVENUE | 367,377 | 320,650 | 361,500 | 321,139 | 366,000 |
| POOL EXPENDITURES | 325,749 | 342,962 | 352,950 | 363,604 | 365,060 |
| NET INCOME/(DEFICIT) POOL | 41,628 | -22,312 | 8,550 | -42,465 | 940 |
| GOLF RENTALS | 2,509 | 0 | 0 | 0 | 0 |
| GREENS FEES | 66,628 | 19,750 | 20,000 | 20,000 | 20,000 |
| PRO SHOP MERCHANDISE | 176 | 0 | 0 | 0 | 0 |
| TOTAL GOLF REVENUE | 69,313 | 19,750 | 20,000 | 20,000 | 20,000 |
| GOLF EXPENDITURES | 116,498 | 15,714 | 17,790 | 13,910 | 27,095 |
| NET INCOME/(DEFICIT) GOLF | -47,185 | 4,036 | 2,210 | 6,090 | -7,095 |
| SENIOR CENTER MEAL & TRIP FEES | 15,907 | 16,196 | 17,500 | 16,350 | 17,000 |
| SENIOR CENTER SPONSORSHIP | 8,051 | 5,944 | 6,500 | 6,000 | 6,500 |
| TOTAL SENIOR REVENUE | 23,958 | 22,140 | 24,000 | 22,350 | 23,500 |
| SENIOR EXPENDITURES | 53,854 | 57,842 | 55,725 | 55,566 | 56,135 |
| NET INCOME/(DEFICIT) SENIOR PROGRAM | -29,896 | -35,702 | -31,725 | -33,216 | -32,635 |
| TOTAL PARK & RECREATION REVENUE | 1,501,497 | 1,361,361 | 1,458,500 | 1,368,981 | 1,464,500 |
| EXPENDITURES | | | | | |
| SALARIES & WAGES | 639,762 | 628,320 | 655,595 | 666,657 | 687,790 |
| EMPLOYEE BENEFITS | 126,660 | 133,438 | 138,995 | 137,908 | 139,130 |
| CONTRACTUAL | 177,504 | 158,331 | 155,455 | 144,482 | 157,675 |
| UTILITIES | 58,113 | 67,389 | 69,860 | 74,303 | 71,840 |
| COMMODITIES | 139,295 | 137,471 | 154,975 | 151,826 | 162,975 |
| CAPITAL | 14,990 | 3,916 | 3,500 | 2,275 | 4,000 |
| REPAIRS & MAINTENANCE | 128,034 | 83,188 | 80,815 | 80,505 | 90,635 |
| TRANSFERS | 337,000 | 2,113,030 | 909,055 | 905,000 | 895,230 |
| DEBT | 0 | 0 | 0 | 0 | 0 |
| TOTAL RECREATION EXPENSES | 1,621,358 | 3,325,083 | 2,168,250 | 2,162,956 | 2,209,275 |
| NET INCOME/(DEFICIT) RECREATION | -119,861 | -1,963,722 | -709,750 | -793,975 | -744,775 |
| PERSONNEL | | | | | |
| RECREATION | | | | | |
| DIRECTOR OF RECREATION & SPORTS COMPLEX | 1 | 1 | 1 | 1 | 1 |
| RECREATION MANAGER | 1 | 1 | 2 | 2 | 2 |
| RECREATION & SC BUSINESS MANAGER | 1 | 1 | 1 | 1 | 1 |
| ADMINISTRATOR ASSISTANT II | 1 | 1 | 1 | 1 | 1 |
| SPORTS COMPLEX | | | | | |
| PARKS GROUNDS TECHNICIAN | 2 | 0 | 0 | 0 | 0 |
| PARKS FACILITY TECHNICIAN | 2 | 1 | 1 | 1 | 1 |
| PARKS GROUND ASSISTANT | 1 | 1 | 1 | 1 | 1 |
| RECREATION SUPERVISOR | 5 | 4 | 3 | 3 | 3 |
| TOTAL | 14 | 10 | 10 | 10 | 10 |

RECREATION

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|--|------------------------------|------------------------------|-----------------------------|
| Director of Recreation and Sports Complex | 1 (20%) | 1 (20%) | \$26,355 |
| Recreation Manager | 1 | 1 | 72,190 |
| Recreation & SC Business Manager | 1 (80%) | 1 (80%) | 71,000 |
| Administrative Assistant II | 1 | 1 | 47,405 |
| | | | \$216,950 |
| <u>Salaries Tot Programs</u> | | | |
| Pre-School Director | | | \$37,800 |
| Kinder Korner | | | 46,189 |
| Summer Programs | | | 9,700 |
| Pre-School | | | 13,666 |
| | | | \$107,355 |
| <u>Salaries – Youth/Teen Program</u> | | | |
| Day Camps | | | \$90,490 |
| Teen Programs | | | 12,270 |
| Other | | | 1,000 |
| | | | \$103,760 |
| <u>Salaries – Special/Cultural Events</u> | | | |
| Dance Programs | | | \$26,960 |

Account Detail**706 Supplies – Tot Programs**

| | |
|---------------------------|-----------------|
| Kinder Korner | \$5,700 |
| Pre-School Supplies | 2,155 |
| Adventure Camp | 210 |
| Safety Town | 1,740 |
| Sunshine Kids | 485 |
| Junior Counselor Uniforms | 145 |
| | <u>\$10,435</u> |

707 Supplies – Youth Program

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

712 Maintenance of Building

| | |
|---------------------------|-----------------|
| Custodial Services | \$13,750 |
| Riverside Preschool Stain | 7,500 |
| Fire Extinguisher | 350 |
| Paper Products | 1,100 |
| Pest Control | 1,275 |
| HVAC | 700 |
| Miscellaneous | 1,875 |
| | <u>\$26,550</u> |

713 Independent Contractors

| | |
|----------------------|-----------------|
| Karate | \$28,000 |
| Tennis | 29,500 |
| Lacrosse | 5,000 |
| Ice Skating | 5,000 |
| Gymnastics | 9,000 |
| Libertyville Gardens | 4,000 |
| Science Fun | 3,500 |
| Various Others | 3,500 |
| | <u>\$87,500</u> |

716 Dance Program

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

720 Insurance

| | |
|---------|-----------------|
| Medical | \$41,950 |
| Dental | 2,400 |
| Life | 440 |
| | <u>\$44,790</u> |

721 IRMA

| | |
|---------------------|-----------------|
| Annual Contribution | \$20,525 |
| Deductible Expenses | 5,000 |
| | <u>\$25,525</u> |

722 Seasonal Brochures

| | |
|-------------------|-----------------|
| Brochure Printing | \$19,500 |
| Postage | 7,000 |
| Flyers/Postcards | 6,140 |
| | <u>\$32,640</u> |

726 Travel/Training/Dues/Subscription

| | |
|---------------|----------------|
| Memberships | \$500 |
| Training | 600 |
| Subscriptions | 300 |
| | <u>\$1,400</u> |

732 Supplies – Special Events

| | |
|--|----------------|
| Breakfast with Santa | 800 |
| Lunch with Bunny | 800 |
| Campfire | 275 |
| July 4 th Tent For Village Band | 1,800 |
| Daddy – Daughter Dance | 2,200 |
| Miscellaneous (Other Programs) | 825 |
| | <u>\$6,700</u> |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

| | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|--|-----------|-----------|-----------|-----------|-----------|
| BUDGETED EXPENDITURES | | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 1- | 701 SALARIES - ADMINISTRATIVE STAFF | 187,666 | 200,313 | 205,410 | 208,520 | 216,950 |
| 1- | 702 SALARIES - TOT PROGRAMS | 89,400 | 99,460 | 101,355 | 102,161 | 107,355 |
| 1- | 703 SALARIES - YOUTH/TEEN PROGRAMS | 102,932 | 93,390 | 96,300 | 101,500 | 103,760 |
| 1- | 705 SALARIES - SPECIAL/CULTURAL EVENTS | 24,502 | 24,657 | 25,960 | 24,500 | 26,960 |
| | TOTAL SALARIES & WAGES | 404,500 | 417,820 | 429,025 | 436,681 | 455,025 |
| 2- | 720 INSURANCE | 42,636 | 43,615 | 45,530 | 44,628 | 44,790 |
| 2- | 793 EMPLOYER CONTRIBUTION - IMRF | 27,675 | 34,072 | 35,195 | 35,000 | 35,525 |
| 2- | 794 EMPLOYER CONTRIBUTION - FICA | 30,545 | 31,549 | 32,445 | 32,455 | 32,785 |
| | TOTAL EMPLOYEE BENEFITS | 100,856 | 109,236 | 113,170 | 112,083 | 113,100 |
| 3- | 713 INDEPENDENT CONTRACTOR | 94,851 | 84,190 | 82,400 | 84,328 | 87,500 |
| 3- | 721 INTERGOVERNMENTAL RISK MGMT AGENCY | 35,019 | 28,234 | 26,890 | 21,095 | 25,525 |
| 3- | 742 PHOTOPROCESSING | 2,178 | 2,000 | 2,335 | 2,339 | 2,340 |
| | TOTAL CONTRACTUAL | 132,048 | 114,424 | 111,625 | 107,762 | 115,365 |
| 4- | 708 ELECTRICITY | 25,421 | 26,342 | 32,000 | 28,000 | 28,000 |
| 4- | 709 NORTH SHORE GAS | 1,435 | 3,905 | 1,500 | 3,500 | 3,500 |
| 4- | 710 TELEPHONE | 3,945 | 4,481 | 4,500 | 3,600 | 4,000 |
| | TOTAL UTILITIES | 30,801 | 34,728 | 38,000 | 35,100 | 35,500 |
| 5- | 706 SUPPLIES & EXPENSES - TOT PROGRAMS | 7,847 | 8,541 | 9,360 | 8,759 | 10,435 |
| 5- | 707 SUPPLIES & EXPENSES - YOUTH PROGRAMS | 24,368 | 19,048 | 28,600 | 24,742 | 28,600 |
| 5- | 716 DANCE PROGRAM EXPENSES | 7,051 | 9,161 | 8,500 | 7,652 | 8,500 |
| 5- | 722 SEASONAL BROCHURES | 25,980 | 28,857 | 32,000 | 28,950 | 32,640 |
| 5- | 723 OFFICE SUPPLIES | 5,464 | 5,634 | 5,700 | 5,238 | 8,000 |
| 5- | 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 241 | 255 | 815 | 864 | 1,400 |
| 5- | 732 SUPPLIES & EXP - SPECIAL EVENT FAMILY | 3,928 | 4,875 | 4,700 | 6,295 | 6,700 |
| 5- | 734 SUPPLIES & EXP - SPECIAL EVENT YOUTH | | | | | |
| 5- | 736 CREDIT CARD BANK FEE | 19,365 | 18,579 | 20,000 | 20,000 | 20,000 |
| 5- | 750 REFUNDS | 2,678 | -108 | | | |
| 5- | 761 BAD DEBT EXPENSE | | 93 | | | |
| 5- | 788 CASH SHORT | 75 | 59 | | | |
| 5- | 799 MISCELLANEOUS | 1,000 | 2,000 | 2,500 | 2,000 | 2,000 |
| | TOTAL COMMODITIES | 97,997 | 96,994 | 112,175 | 104,500 | 118,275 |
| 6- | 790 CAPITAL OUTLAYS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 7- | 712 MAINTENANCE BUILDINGS | 20,155 | 20,433 | 26,835 | 26,850 | 26,550 |
| 7- | 714 MAINTENANCE MOTOR VEHICLES | 1,900 | 1,900 | 1,900 | 1,900 | 1,940 |
| | TOTAL REPAIRS & MAINTENANCE | 22,055 | 22,333 | 28,735 | 28,750 | 28,490 |
| 8- | 787 TRANSFER BUILDING IMPROVEMENT FUND | 5,000 | 5,000 | 5,000 | 5,000 | 10,000 |
| 8- | 788 SPORTS COMPLEX-DEBT | 332,000 | 2,108,030 | 904,055 | 900,000 | 885,230 |
| 8- | 789 TECHNOLOGY EQUIPMENT & REPLACEMENT | | | | | |
| | TOTAL TRANSFERS | 337,000 | 2,113,030 | 909,055 | 905,000 | 895,230 |
| | TOTAL RECREATION EXPENDITURES | 1,125,257 | 2,908,565 | 1,741,785 | 1,729,876 | 1,760,985 |

RECREATION – SWIMMING POOL OPERATIONS

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|---|------------------------------|------------------------------|-----------------------------|
| <u>Administrative</u> | | | |
| Director of Recreation & Sports Complex | 1 (10%) | 1 (10%) | \$13,180 |
| Recreation Supervisor | 1 (50%) | 1 (50%) | 26,505 |
| | | | <hr/> \$39,685 |
| <u>Concessions</u> | | | |
| Concession Workers | | | \$6,000 |
| <u>Pool Operations</u> | | | |
| Cashiers | | | \$6,200 |
| Pool Managers | | | 22,800 |
| Lifeguards | | | 91,495 |
| Morning Cleaning | | | 4,505 |
| | | | <hr/> \$125,000 |
| <u>Lessons</u> | | | |
| Swim Coach | | | \$8,031 |
| Assistant Supervisor | | | 6,069 |
| Instructor | | | 22,600 |
| Aqua Exercise Instructors | | | 1,500 |
| | | | <hr/> \$38,200 |

Account Detail

721 IRMA

| | |
|---------------------|----------------|
| Annual Contribution | \$11,405 |
| Deductible Losses | 2,000 |
| | <hr/> \$13,405 |

726 Travel, Training, Subscriptions & Dues

| | |
|-----------------|---------------|
| Swim Conference | \$550 |
| Red Cross Fees | 2,625 |
| | <hr/> \$3,175 |

732 Concession Expense

| | |
|----------------|----------------|
| Frozen Food | \$4,000 |
| Other Food | 3,600 |
| Paper Goods | 300 |
| Cleaning Items | 300 |
| Soda/Water | 3,500 |
| Miscellaneous | 1,800 |
| | <hr/> \$13,500 |

716 Maintenance - Pool

| | |
|-----------------------|----------------|
| Chlorine | \$4,600 |
| CO ² | 5,000 |
| Other Chemicals | 4,920 |
| Miscellaneous | 8,250 |
| Painting Pools | 1,335 |
| Epoxy Flooring | 11,100 |
| Equipment Replacement | 3400 |
| Pool Grates | 5,000 |
| | <hr/> \$43,605 |

752 Uniform

| | |
|---|---------------|
| Swimsuits | \$2,200 |
| Staff Uniforms | 1,500 |
| Staff - Additional Uniforms (Reimbursed) | 1,300 |
| Swim Team | 1,000 |
| | <hr/> \$6,000 |

790 Capital

| | |
|------------------------|---------|
| Freezer For Concession | \$4,000 |
|------------------------|---------|

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

| | | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|----------------------------------|-----|--|---------|---------|----------|----------|----------|
| BUDGETED EXPENDITURES | | | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- | 701 | SALARIES-ADMINISTRATIVE | 32,517 | 36,442 | 38,220 | 38,222 | 39,685 |
| 1- | 702 | SALARIES-CONCESSIONS | 5,766 | 4,926 | 5,880 | 6,354 | 6,000 |
| 1- | 703 | SALARIES-PUBLIC SWIM | 121,279 | 115,984 | 120,305 | 129,708 | 125,000 |
| 1- | 704 | SALARIES-SWIM LESSONS | 38,757 | 32,176 | 38,755 | 32,282 | 38,200 |
| TOTAL SALARIES & WAGES | | | 198,319 | 189,528 | 203,160 | 206,566 | 208,885 |
| 2- | 793 | EMPLOYER CONTRIBUTION - IMRF | 4,371 | 5,485 | 5,075 | 5,075 | 5,130 |
| 2- | 794 | EMPLOYER CONTRIBUTION - FICA | 15,057 | 14,283 | 15,775 | 15,775 | 15,985 |
| TOTAL EMPLOYEE BENEFITS | | | 19,428 | 19,768 | 20,850 | 20,850 | 21,115 |
| 3- | 721 | INTERGOVERNMENTAL RISK MGMT AGENCY | 13,834 | 12,375 | 14,165 | 10,610 | 13,405 |
| 3- | 742 | PRINTING AND PHOTOCOPYING | 0 | 0 | 0 | 0 | 0 |
| TOTAL CONTRACTUAL | | | 13,834 | 12,375 | 14,165 | 10,610 | 13,405 |
| 4- | 708 | ELECTRICITY | 15,982 | 15,198 | 16,000 | 16,363 | 16,500 |
| 4- | 709 | NORTH SHORE GAS | 9,680 | 15,710 | 14,000 | 21,000 | 18,000 |
| 4- | 710 | PHONE | 1,434 | 1,447 | 1,620 | 1,600 | 1,600 |
| TOTAL UTILITIES | | | 27,096 | 32,355 | 31,620 | 38,963 | 36,100 |
| 5- | 705 | SUPPLIES-SWIM LESSONS | 3,004 | 2,301 | 1,500 | 1,083 | 1,500 |
| 5- | 706 | MATERIALS AND SUPPLIES | 2,793 | 4,502 | 5,125 | 5,000 | 5,125 |
| 5- | 707 | SUPPLIES-MAINTENANCE | 380 | 489 | 450 | 450 | 450 |
| 5- | 723 | OFFICE SUPPLIES | 150 | 298 | 150 | 240 | 250 |
| 5- | 726 | TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 818 | 2,175 | 3,175 | 3,175 | 3,175 |
| 5- | 732 | CONCESSION EXPENSE | 15,441 | 11,964 | 12,000 | 16,975 | 13,500 |
| 5- | 734 | SPECIAL EVENTS | 125 | 311 | 1,000 | 135 | 1,000 |
| 5- | 752 | UNIFORMS | 5,290 | 4,510 | 6,000 | 6,428 | 6,000 |
| 5- | 799 | MISCELLANEOUS | 1,661 | 1,301 | 1,800 | 2,399 | 2,100 |
| TOTAL COMMODITIES | | | 29,662 | 27,851 | 31,200 | 35,885 | 33,100 |
| 6- | 790 | CAPITAL OUTLAYS | 14,990 | 3,916 | 3,500 | 2,275 | 4,000 |
| TOTAL CAPITAL | | | 14,990 | 3,916 | 3,500 | 2,275 | 4,000 |
| 7- | 712 | MAINTENANCE BUILDING | 5,108 | 4,861 | 4,850 | 4,850 | 4,850 |
| 7- | 716 | MAINTENANCE POOLS | 17,312 | 52,308 | 43,605 | 43,605 | 43,605 |
| TOTAL REPAIRS & MAINTENANCE | | | 22,420 | 57,169 | 48,455 | 48,455 | 48,455 |
| TOTAL SWIMMING POOL EXPENDITURES | | | 325,749 | 342,962 | 352,950 | 363,604 | 365,060 |

RECREATION – LIBERTYVILLE GOLF COURSE

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|------------------------------------|------------------------------|------------------------------|-----------------------------|
| Ground Maintenance Supervisor | 0 | 0 | 0 |
| Account Detail | | | |
| 712 Maintenance Building | | 721 IRMA | |
| Contractual Cleaning | \$3,300 | Annual Contribution | \$11,405 |
| Miscellaneous | <u>325</u> | Deductible Losses | <u>2,000</u> |
| | \$3,625 | | \$13,405 |
| 713 Maintenance Grounds | | | |
| Mowing | \$10,065 | | |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

| | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|--|---------|---------|----------|----------|----------|
| BUDGETED EXPENDITURES | | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- | 702 SALARIES - PRO SHOP | 7,870 | | | | |
| 1- | 703 SALARIES - MAINTENANCE | 8,465 | -372 | | | |
| | TOTAL SALARIES & WAGES | 16,335 | -372 | 0 | 0 | 0 |
| 2- | 747 UNEMPLOYMENT | | | | | |
| 2- | 793 EMPLOYER CONTRIBUTION - IMRF | 1,072 | -51 | | | |
| 2- | 794 EMPLOYER CONTRIBUTION - FICA | 1,211 | -27 | | | |
| | TOTAL EMPLOYEE BENEFITS | 2,283 | -78 | 0 | 0 | 0 |
| 3- | 721 INTERGOVERNMENTAL RISK MGMT AGENCY | 13,834 | 12,375 | 14,165 | 10,610 | 13,405 |
| | TOTAL CONTRACTUAL | 13,834 | 12,375 | 14,165 | 10,610 | 13,405 |
| 5- | 706 MATERIALS AND SUPPLIES | 118 | | | | |
| 5- | 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | | | | | |
| 5- | 733 GOLF COURSE SUPPLIES | 300 | -14 | | | |
| 5- | 734 SPECIAL EVENTS | 57 | | | | |
| 5- | 791 VEHICLE REPLACEMENT FEES | | | | | |
| 5- | 799 MISCELLANEOUS | 12 | 117 | | | |
| | TOTAL COMMODITIES | 487 | 103 | 0 | 0 | 0 |
| 6- | 790 CAPITAL OUTLAYS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 7- | 712 MAINTENANCE BUILDING | 1,976 | 3,686 | 3,625 | 3,300 | 3,625 |
| 7- | 713 MAINTENANCE GROUNDS | 81,583 | | | | 10,065 |
| 7- | 714 MAINTENANCE-VEHICLE | | | | | |
| 7- | 715 MAINTENANCE EQUIPMENT | | | | | |
| | TOTAL REPAIRS & MAINTENANCE | 83,559 | 3,686 | 3,625 | 3,300 | 13,690 |
| | TOTAL LIBERTYVILLE GOLF EXPENDITURES | 116,498 | 15,714 | 17,790 | 13,910 | 27,095 |

RECREATION – SENIOR PROGRAMS

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|-------------------------------------|------------------------------|------------------------------|-----------------------------|
| Senior Coordinator (Part Time) | 1 | 1 | \$23,880 |
| Account Detail | | | |
| 706 Material and Supplies | | 714 Senior Trips | |
| Entertainment | \$4,150 | Theater | \$4,500 |
| Meal Supplies | <u>400</u> | Trips | <u>500</u> |
| | \$4,550 | | \$5,000 |
| 713 Contractual Services | | | |
| Catered Lunches | \$15,500 | | |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

| | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|------------------------------------|---------|---------|----------|----------|----------|
| BUDGETED EXPENDITURES | | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- | 701 SALARIES - ADMINISTRATION | 20,608 | 21,344 | 23,410 | 23,410 | 23,880 |
| | TOTAL SALARIES & WAGES | 20,608 | 21,344 | 23,410 | 23,410 | 23,880 |
| 2- | 793 EMPLOYER CONTRIBUTION - IMRF | 2,516 | 2,879 | 3,185 | 3,185 | 3,085 |
| 2- | 794 EMPLOYER CONTRIBUTION - FICA | 1,577 | 1,633 | 1,790 | 1,790 | 1,830 |
| | TOTAL EMPLOYEE BENEFITS | 4,093 | 4,512 | 4,975 | 4,975 | 4,915 |
| 3- | 713 CONTRACTUAL SERVICES | 17,788 | 19,157 | 15,500 | 15,500 | 15,500 |
| | TOTAL CONTRACTUAL | 17,788 | 19,157 | 15,500 | 15,500 | 15,500 |
| 4- | 709 UTILITIES | 216 | 306 | 240 | 240 | 240 |
| | TOTAL UTILITIES | 216 | 306 | 240 | 240 | 240 |
| 5- | 706 MATERIALS AND SUPPLIES | 5,845 | 5,657 | 4,550 | 4,550 | 4,550 |
| 5- | 707 MEAL SUPPLIES | 2,059 | 2,324 | 2,050 | 2,041 | 2,050 |
| 5- | 714 SENIOR TRIPS | 3,245 | 4,542 | 5,000 | 4,850 | 5,000 |
| 5- | 732 SPECIAL EVENTS | | | | | |
| | TOTAL COMMODITIES | 11,149 | 12,523 | 11,600 | 11,441 | 11,600 |
| | TOTAL SENIOR PROGRAMS EXPENDITURES | 53,854 | 57,842 | 55,725 | 55,566 | 56,135 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
GENERAL FUND SUMMARY

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| REVENUES | | | | | |
| PROPERTY TAXES | 5,937,226 | 5,955,719 | 6,257,000 | 6,259,540 | 6,391,000 |
| OTHER TAXES | 1,866,223 | 1,749,077 | 1,495,000 | 1,535,000 | 1,510,000 |
| LICENSES & PERMITS | 1,096,105 | 1,067,154 | 938,000 | 1,223,000 | 1,083,600 |
| INTERGOVERNMENTAL | 8,501,703 | 8,994,678 | 8,872,640 | 9,936,838 | 9,939,920 |
| CHARGES FOR SERVICES | 6,636,215 | 6,574,773 | 6,553,985 | 6,789,331 | 6,901,400 |
| FINES & FORFEITURES | 671,354 | 683,220 | 595,000 | 737,000 | 650,000 |
| INTEREST | 12,227 | 10,530 | 16,000 | 12,000 | 15,000 |
| MISCELLANEOUS | 772,546 | 339,312 | 335,900 | 371,660 | 368,125 |
| TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 25,493,599 | 25,374,463 | 25,063,525 | 26,864,369 | 26,859,045 |
| EXPENDITURES | | | | | |
| LEGISLATIVE BOARDS | 83,965 | 92,075 | 90,220 | 95,865 | 126,600 |
| ADMINISTRATION | 1,171,071 | 1,350,404 | 1,275,420 | 1,269,218 | 1,332,405 |
| LEGAL | 592,061 | 411,011 | 394,000 | 410,750 | 406,000 |
| PUBLIC BUILDINGS | 78,624 | 80,449 | 117,940 | 111,200 | 113,100 |
| COMMUNITY ORGANIZATIONS | 185,388 | 181,664 | 194,200 | 370,246 | 191,595 |
| COMMUNITY DEVELOPMENT | 1,331,882 | 1,427,236 | 1,546,030 | 1,504,690 | 1,982,180 |
| CENTRAL BUSINESS DIST PARKING | 25,747 | 41,195 | 78,595 | 69,470 | 117,285 |
| PUBLIC WORKS | 3,484,159 | 3,694,702 | 4,096,780 | 4,105,680 | 4,324,040 |
| POLICE | 7,609,601 | 7,431,553 | 7,826,965 | 7,881,476 | 8,207,125 |
| FIRE | 6,399,246 | 6,792,162 | 7,097,170 | 7,146,953 | 7,569,075 |
| EMERGENCY MANAGEMENT AGENCY | 20,252 | 7,202 | 43,550 | 38,050 | 44,625 |
| RECREATION ⁽¹⁾ | 1,621,358 | 3,325,083 | 2,168,250 | 2,162,956 | 2,209,275 |
| CONTINGENCY | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 22,603,354 | 24,834,736 | 24,929,120 | 25,166,554 | 26,623,305 |
| NET INCOME / (LOSS) ⁽¹⁾ | 2,890,245 | 539,727 | 134,405 | 1,697,815 | 235,740 |
| BEGINNING BALANCE MAY 1 | 7,010,372 | 9,900,617 | 10,440,344 | 10,440,344 | 12,138,159 |
| ENDING BALANCE APRIL 30 | 9,900,617 | 10,440,344 | 10,574,749 | 12,138,159 | 12,373,899 |

CONCORD SPECIAL SERVICE AREA

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

Account Detail

780 Retention Pond Maintenance

| | |
|--------------------------------|------------|
| Pond Maintenance (1/2 of cost) | \$2,000 |
| Electric | 1,200 |
| Aerator Maintenance | <u>900</u> |
| | \$4,100 |

781 Landscape Maintenance

| | |
|-------------------|------------|
| Mowing | \$8,440 |
| Plant Replacement | 225 |
| Miscellaneous | <u>275</u> |
| | \$8,940 |

799 Miscellaneous

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

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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|----------------------|---------------|---------------|---------------|---------------|---------------|
| BUDGETED REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 601 PROPERTY TAX | 24,120 | 24,030 | 23,130 | 23,130 | 22,500 |
| 690 INTEREST REVENUE | 0 | 0 | 0 | 0 | 0 |
| | <u>24,120</u> | <u>24,030</u> | <u>23,130</u> | <u>23,130</u> | <u>22,500</u> |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 728 ADMINISTRATION | - | 1,200 | 1,200 | 1,200 | 1,250 |
| 7- 780 RETENTION POND MAINTENANCE | 3,213 | 3,795 | 4,050 | 4,045 | 4,100 |
| 7- 781 LANDSCAPING | 11,781 | 9,768 | 8,785 | 8,490 | 8,940 |
| 5- 799 MISCELLANEOUS | 834 | 3,275 | 8,515 | 4,700 | 8,515 |
| | <u>15,828</u> | <u>18,038</u> | <u>22,550</u> | <u>18,435</u> | <u>22,805</u> |

| CONCORD AT INTERLAKEN SPECIAL SERVICE AREA | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
|--|--------|--------|--------|----------|----------|
| TOTAL REVENUES | 24,120 | 24,030 | 23,130 | 23,130 | 22,500 |
| TOTAL EXPENDITURES | 15,828 | 18,038 | 22,550 | 18,435 | 22,805 |
| NET INCOME / (LOSS) | 8,292 | 5,992 | 580 | 4,695 | (305) |
| BEGINNING BALANCE MAY 1 | 23,953 | 32,245 | 38,237 | 38,237 | 42,932 |
| ENDING BALANCE APRIL 30 | 32,245 | 38,237 | 38,817 | 42,932 | 42,627 |

Emergency Telephone System Board – 9-1-1

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

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

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

2014-15 Goals

1. Mobile Data Computer replacement ETSB will fund the upgrade of the Police laptop fleet in order to be compatible with the upgraded CAD, Mobile, and Field Reporting software being implemented by the Consolidated Communications Center in 2014. *The fleet has been updated and integrated with the new in-car video systems.*
2. Equipment replacement plan ETSB will continue to maintain equipment and develop a written replacement plan. *Staff continues to schedule and implement the replacement of mobile data and radio equipment.*

2015-16 Goals

1. Two Factor Authentication ETSB will fund and implement additional security on Police tablets as required by the FBI. This will be in the form of both hardware and software, which will ensure that only authorized personnel have access to Police mobile data systems.
2. Fire Mobile Data fleet replacement ETSB will continue to update and replace aging mobile data computers in the Fire fleet.

EMERGENCY TELEPHONE SYSTEM BOARD – 9-1-1

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|--|------------------------------|--------------------------------------|-----------------------------|
| Police Support Services Manager | 1 (10%) | 1 (10%) | \$10,625 |
| Account Detail | | | |
| 705 Contractual Services | | 728 Technical Services | |
| New World Mobile Software | 18,000 | Weather Monitoring | \$500 |
| Enroute Mobile Software | 3,500 | | |
| MDC Wireless | 15,000 | | |
| Dispatch Contract | <u>104,600</u> | 726 Travel, Training and Dues | |
| | \$141,100 | Dues | \$300 |
| 715 Maintenance Other Equipment | | | |
| MDC Maintenance | \$750 | | |
| Other Maintenance | 2,000 | 790 Capital Outlay | |
| UPS Maintenance | 1,000 | Police/Fire Mobile Radios | \$10,000 |
| Police Radio Network | <u>39,000</u> | 2 Factor Authentication Equip | 4,500 |
| | \$42,750 | Pager/Radio Replacement | 15,000 |
| | | Mobile Data computer | |
| 716 Maintenance 911 Equipment | | Replacements (6) | <u>30,000</u> |
| Radio Maintenance (Police & Fire) | \$5,000 | | \$59,500 |
| Router Maintenance | 4,000 | | |
| Leads Circuits | <u>6,100</u> | | |
| | \$15,100 | | |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

EMERGENCY TELEPHONE SYSTEM 03-00

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|----------------|----------------|----------------|----------------|----------------|
| BUDGETED REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 623 TELEPHONE SURCHARGE | 136,725 | 128,285 | 128,250 | 130,000 | 121,000 |
| 624 WIRELESS SURCHARGE | 286,724 | 256,859 | 220,000 | 220,000 | 209,000 |
| 676 GRANTS | 0 | 0 | 0 | 119,115 | 0 |
| 690 INTEREST | 515 | 685 | 500 | 520 | 450 |
| 699 MISCELLANEOUS | 0 | 99 | 0 | 0 | 0 |
| TOTAL EMERGENCY TELEPHONE SYSTEM REVENUES | 423,964 | 385,928 | 348,750 | 469,635 | 330,450 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|----------------|----------------|----------------|----------------|----------------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 1- 701 SALARIES | 9,594 | 10,128 | 10,350 | 10,350 | 10,625 |
| TOTAL SALARIES & WAGES | 9,594 | 10,128 | 10,350 | 10,350 | 10,625 |
| 2- 720 INSURANCE | 1,143 | 0 | 0 | 0 | 0 |
| 2- 793 EMPLOYER CONTRIBUTION - IMRF | 1,202 | 1,371 | 1,495 | 1,495 | 1,385 |
| 2- 794 EMPLOYER CONTRIBUTION - FICA | 727 | 768 | 840 | 840 | 820 |
| TOTAL EMPLOYEE BENEFITS | 3,072 | 2,139 | 2,335 | 2,335 | 2,205 |
| 3- 705 CONTRACTUAL SERVICES | 115,414 | 107,530 | 139,245 | 135,965 | 141,100 |
| 3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY | 10,373 | 9,279 | 9,120 | 7,955 | 8,555 |
| 3- 728 TECHNICAL SERVICES | 1,458 | 976 | 500 | 976 | 500 |
| TOTAL CONTRACTUAL | 127,245 | 117,785 | 148,865 | 144,896 | 150,155 |
| 4- 710 TELEPHONE | 41,390 | 56,452 | 48,000 | 48,000 | 48,000 |
| TOTAL UTILITIES | 41,390 | 56,452 | 48,000 | 48,000 | 48,000 |
| 5- 706 MATERIALS AND SUPPLIES | 185 | 14 | 100 | 0 | 0 |
| 5- 717 COMPUTER EQUIPMENT AND SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| 5- 723 OFFICE SUPPLIES | 184 | 0 | 0 | 0 | 0 |
| 5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 0 | 0 | 1,300 | 0 | 300 |
| 5- 752 UNIFORMS | 0 | 0 | 0 | 0 | 0 |
| TOTAL COMMODITIES | 369 | 14 | 1,400 | 0 | 300 |
| 6- 790 CAPITAL OUTLAY | 65,623 | 47,275 | 80,500 | 204,000 | 59,500 |
| 6- 792 COMPUTER AIDED DISPATCH EQUIPMENT | 13,097 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | 78,720 | 47,275 | 80,500 | 204,000 | 59,500 |
| 7- 715 MAINTENANCE OF OTHER EQUIPMENT | 34,981 | 29,675 | 42,750 | 42,750 | 42,750 |
| 7- 716 MAINTENANCE OF 911 EQUIPMENT | 26,655 | 17,314 | 14,000 | 14,000 | 15,100 |
| TOTAL REPAIRS & MAINTENANCE | 61,636 | 46,989 | 56,750 | 56,750 | 57,850 |
| TOTAL EMERGENCY TELEPHONE SYSTEM EXP | 322,026 | 280,782 | 348,200 | 466,331 | 328,635 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

EMERGENCY TELEPHONE SYSTEM 03-00

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|------------------------------------|---------|---------|---------|----------|----------|
| EMERGENCY TELEPHONE SYSTEM SUMMARY | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL REVENUES | 423,964 | 385,928 | 348,750 | 469,635 | 330,450 |
| TOTAL EXPENDITURES | 322,026 | 280,782 | 348,200 | 466,331 | 328,635 |
| NET INCOME / (LOSS) | 101,938 | 105,146 | 550 | 3,304 | 1,815 |
| BEGINNING BALANCE MAY 1 | 327,101 | 429,039 | 534,185 | 534,185 | 537,489 |
| ENDING BALANCE APRIL 30 | 429,039 | 534,185 | 534,735 | 537,489 | 539,304 |

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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|
| | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 5- 632 DONATIONS | 830 | 1,235 | 1,000 | 400 | 1,000 |
| 5- 642 SODA MACHINE REVENUE | 690 | 739 | 1,600 | 2,650 | 2,500 |
| | <u>1,520</u> | <u>1,974</u> | <u>2,600</u> | <u>3,050</u> | <u>3,500</u> |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 5- 725 SODA PURCHASE | 1,083 | 880 | 1,000 | 1,500 | 1,500 |
| 5- 726 ANTIQUE FIRE TRUCK REPAIRS | 225 | 0 | 2,000 | 0 | 2,000 |
| 5- 799 EMS SUPPLIES | 2,619 | 2,826 | 5,000 | 6,000 | 5,000 |
| | <u>3,927</u> | <u>3,706</u> | <u>8,000</u> | <u>7,500</u> | <u>8,500</u> |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-------------------------|---------|---------|---------|----------|----------|
| FIRE FUND SUMMARY | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL REVENUES | 1,520 | 1,974 | 2,600 | 3,050 | 3,500 |
| TOTAL EXPENDITURES | 3,927 | 3,706 | 8,000 | 7,500 | 8,500 |
| NET INCOME / (LOSS) | (2,407) | (1,732) | (5,400) | (4,450) | (5,000) |
| BEGINNING BALANCE MAY 1 | 30,424 | 28,017 | 26,285 | 26,285 | 21,835 |
| ENDING BALANCE APRIL 30 | 28,017 | 26,285 | 20,885 | 21,835 | 16,835 |

FOREIGN FIRE INSURANCE TAX FUND

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

Account Detail

790 Firefighting/Emergency Medical Equipment

| | |
|-----------------------------|--------------|
| Station Supplies | \$11,500 |
| Day Room Furniture | 4,000 |
| Firefighter Equipment | 20,000 |
| SRT HazMat Equipment | 15,000 |
| Exercise Equipment | 5,000 |
| Printer | 2,500 |
| Fire Investigator Equipment | 1,000 |
| Public Education Material | <u>1,000</u> |
| | \$60,000 |

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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|
| | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 617 FOREIGN FIRE INSURANCE TAX | 91,293 | 60,718 | 55,000 | 46,685 | 45,000 |
| 690 INTEREST REVENUE | 9 | 9 | 0 | 0 | 0 |
| 699 MISCELLANEOUS | 0 | 14,740 | 0 | 0 | 0 |
| | <u>91,302</u> | <u>75,467</u> | <u>55,000</u> | <u>46,685</u> | <u>45,000</u> |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|---------------|---------------|---------------|---------------|---------------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 790 FIREFIGHTING/EMERGENCY MEDICAL EQUIP | 69,835 | 69,976 | 80,000 | 30,000 | 60,000 |
| 799 MISCELLANEOUS | 0 | 746 | 0 | 430 | 0 |
| | <u>69,835</u> | <u>70,722</u> | <u>80,000</u> | <u>30,430</u> | <u>60,000</u> |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|---------|---------|----------|----------|----------|
| FOREIGN FIRE INSURANCE TAX FUND SUMMARY | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL REVENUES | 91,302 | 75,467 | 55,000 | 46,685 | 45,000 |
| TOTAL EXPENDITURES | 69,835 | 70,722 | 80,000 | 30,430 | 60,000 |
| NET INCOME / (LOSS) | 21,467 | 4,745 | (25,000) | 16,255 | (15,000) |
| BEGINNING BALANCE MAY 1 | 55,715 | 77,182 | 81,927 | 81,927 | 98,182 |
| ENDING BALANCE APRIL 30 | 77,182 | 81,927 | 56,927 | 98,182 | 83,182 |

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

| | |
|-----------------------------|--------------|
| Pond Maintenance (7 months) | \$6,025 |
| Plant Material Replacement | <u>1,200</u> |
| | \$7,225 |

799 Miscellaneous

| | |
|-----------------------------------|---------|
| Miscellaneous Repairs and Reserve | \$7,050 |
|-----------------------------------|---------|

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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|----------------------|---------------|---------------|---------------|---------------|---------------|
| BUDGETED REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 601 PROPERTY TAX | 19,837 | 22,841 | 21,330 | 21,370 | 21,165 |
| 690 INTEREST REVENUE | 0 | 0 | 0 | 0 | 0 |
| 699 MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| | <u>19,837</u> | <u>22,841</u> | <u>21,330</u> | <u>21,370</u> | <u>21,165</u> |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 728 ADMINISTRATION | - | 1,200 | 1,200 | 1,200 | 1,250 |
| 780 RETENTION POND MAINTENANCE | 4,167 | 4,000 | 5,000 | 5,000 | 5,000 |
| 781 LANDSCAPING | 7,923 | 6,966 | 7,915 | 7,100 | 7,225 |
| 799 MISCELLANEOUS | 2,982 | 0 | 7,050 | 4,460 | 7,050 |
| | <u>15,072</u> | <u>12,166</u> | <u>21,165</u> | <u>17,760</u> | <u>20,525</u> |

| TIMBER CREEK SPECIAL SERVICE AREA | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|
| | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL REVENUES | 19,837 | 22,841 | 21,330 | 21,370 | 21,165 |
| TOTAL EXPENDITURES | 15,072 | 12,166 | 21,165 | 17,760 | 20,525 |
| NET INCOME / (LOSS) | 4,765 | 10,675 | 165 | 3,610 | 640 |
| BEGINNING BALANCE MAY 1 | 48,806 | 53,571 | 64,246 | 64,246 | 67,856 |
| ENDING BALANCE APRIL 30 | <u>53,571</u> | <u>64,246</u> | <u>64,411</u> | <u>67,856</u> | <u>68,496</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 | | 738 | Asphalt Resurfacing | |
| | Crack Sealing | \$50,000 | | Resurfacing | \$550,000 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

MOTOR FUEL TAX 07-00

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|
| BUDGETED REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 624 MOTOR FUEL TAX ALLOTMENTS | 580,028 | 591,609 | 583,725 | 583,730 | 483,500 |
| 690 INTEREST | 563 | 142 | 170 | 125 | 125 |
| 699 MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| TOTAL MOTOR FUEL TAX REVENUES | 580,591 | 591,751 | 583,895 | 583,855 | 483,625 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|---------------|----------------|----------------|----------------|----------------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 716 MAINT STREETS & ALLEYS | 50,869 | 113,231 | 95,000 | 95,000 | 50,000 |
| 738 ASPHALT RESURFACING | 14,821 | 599,999 | 650,000 | 547,000 | 550,000 |
| 799 MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| TOTAL MOTOR FUEL TAX EXPENDITURES | 65,690 | 713,230 | 745,000 | 642,000 | 600,000 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-------------------------|---------|-----------|-----------|----------|-----------|
| MOTOR FUEL TAX SUMMARY | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL REVENUES | 580,591 | 591,751 | 583,895 | 583,855 | 483,625 |
| TOTAL EXPENDITURES | 65,690 | 713,230 | 745,000 | 642,000 | 600,000 |
| NET INCOME / (LOSS) | 514,901 | (121,479) | (161,105) | (58,145) | (116,375) |
| BEGINNING BALANCE MAY 1 | 455,037 | 969,938 | 848,459 | 848,459 | 790,314 |
| ENDING BALANCE APRIL 30 | 969,938 | 848,459 | 687,354 | 790,314 | 673,939 |

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 | \$30,280 | Holiday on the Square | \$2,400 |
| | | Holiday Wreaths and Garland | 12,000 |
| 713 Downtown Beautification | | LED Holiday Street Lights | 8,875 |
| Landscape-Streetscape Maintenance | \$4,465 | Memorial Day | 650 |
| Snow Removal | 15,000 | Music License | <u>350</u> |
| Downtown Planting | 6,080 | | \$24,275 |
| Rose Garden | 3,000 | 762 Civic Center | |
| Tree Replacement | 3,000 | Exterior Painting | \$1,000 |
| Trash Can Repair | 2,245 | Generator Maintenance | 1,200 |
| Bench Repair | 4,000 | Elevator Maintenance | 1,500 |
| Sidewalk Cleaning | 3,500 | Sprinklers/Fire Extinguisher | 1,200 |
| Irrigation Repairs | 150 | Plumbing, Electrical | 3,000 |
| Downtown Iron Fence Painting | 8,500 | HVAC Maintenance | 3,000 |
| Tree Grate Replacement | <u>6,890</u> | RTU Replacement, Crane Only | |
| | \$56,830 | Miscellaneous | 1,500 |
| | | Tuck point Masonry | 15,000 |
| 720 Cook House | | Drill Electric to Box | 5,000 |
| Gas | \$3,500 | Elevator Upgrades | 3,500 |
| Demo Exhaust Stacks | 80,000 | Upgrade HVAC | <u>20,000</u> |
| Alarm and Phone | 2,300 | | \$55,900 |
| HVAC Maintenance | 1,500 | 770 Sports Complex Marketing | |
| Pest Control | 1,300 | Website | \$9,100 |
| Fire Extinguisher | 200 | Website-Responsive Design | 1,000 |
| Janitorial | 1,000 | Stock Photos For Publications | 500 |
| Window Cleaning | 500 | Marketing and Advertising | <u>52,000</u> |
| Roof & Window Repair | 5,000 | | \$62,600 |
| Repair Window & Wall Leaks | 5,000 | | |
| Miscellaneous | <u>3,000</u> | 781 Adler Cultural Center | |
| | \$103,300 | HVAC Maintenance | \$2,000 |
| 759 Tourism Promotions | | Painting, Power washing | 2,500 |
| Lake County Visitors Map/Guide | \$8,000 | Fire Extinguisher | 500 |
| Tourism Brochure | 250 | Pest Control | 800 |
| Dining Guide | 3,000 | Landscape/Hardscape Repairs | 6,000 |
| GLMV Map/Guide | 650 | Miscellaneous Repair | 2,500 |
| 60048 Promotions | 3,300 | Repair Rodent Damage | 10,000 |
| Hotel Brochure Rack Distribution | 6,500 | Repair Archdoors | <u>12,000</u> |
| Great Lakes Advertising | 840 | | \$36,300 |
| Other | <u>2,040</u> | | |
| | \$24,580 | | |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

HOTEL/MOTEL TAX FUND 13-00

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|----------------|----------------|----------------|----------------|----------------|
| BUDGETED REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 601 HOTEL/MOTEL TAX | 265,017 | 268,093 | 270,000 | 295,000 | 300,000 |
| 611 BANNER SALES | 0 | 0 | 34,000 | 21,300 | 0 |
| 625 LCCF CONTRIBUTION-LIBERTYVILLE DAYS | 16,906 | 15,081 | 15,600 | 13,710 | 14,000 |
| 680 GRANTS | 16,765 | 4,010 | 4,010 | 0 | 0 |
| 690 INTEREST REVENUE | 34 | 87 | 50 | 300 | 300 |
| 699 MISCELLANEOUS | 0 | 1,875 | 0 | 0 | 0 |
| | <u>298,722</u> | <u>289,146</u> | <u>323,660</u> | <u>330,310</u> | <u>314,300</u> |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|----------------|----------------|----------------|----------------|----------------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 701 LIBERTYVILLE DAYS | 24,000 | 26,803 | 29,600 | 24,440 | 30,280 |
| 713 DOWNTOWN BEAUTIFICATION | 20,841 | 25,121 | 49,745 | 48,435 | 56,830 |
| 720 COOK HOUSE | 4,662 | 12,451 | 18,500 | 18,500 | 103,300 |
| 750 MAINSTREET LIBERTYVILLE | 5,000 | 5,000 | 5,000 | 5,000 | 10,000 |
| 755 BANNER PROGRAM | 0 | 0 | 34,000 | 25,000 | 0 |
| 757 VILLAGE BAND | 2,912 | 3,122 | 3,000 | 3,000 | 3,000 |
| 759 TOURISM PROMOTIONS | 17,806 | 22,828 | 24,100 | 24,100 | 24,580 |
| 760 LAKE CO CONVENTION & VISITOR'S BUREAU | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 761 SPECIAL EVENTS | 15,998 | 18,906 | 14,380 | 14,360 | 24,275 |
| 762 CIVIC CENTER | 48,957 | 20,337 | 58,675 | 49,100 | 55,900 |
| 770 SPORTS COMPLEX MARKETING | 35,489 | 47,120 | 60,600 | 60,600 | 62,600 |
| 781 ADLER CULTURAL CENTER | 20,658 | 23,875 | 36,500 | 30,500 | 36,300 |
| 799 MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| | <u>206,323</u> | <u>215,563</u> | <u>344,100</u> | <u>313,035</u> | <u>417,065</u> |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|------------------------------|---------|---------|----------|----------|-----------|
| HOTEL/MOTEL TAX FUND SUMMARY | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL REVENUES | 298,722 | 289,146 | 323,660 | 330,310 | 314,300 |
| TOTAL EXPENDITURES | 206,323 | 215,563 | 344,100 | 313,035 | 417,065 |
| NET INCOME / (LOSS) | 92,399 | 73,583 | (20,440) | 17,275 | (102,765) |
| BEGINNING BALANCE MAY 1 | 241,165 | 333,564 | 407,147 | 407,147 | 424,422 |
| ENDING BALANCE APRIL 30 | 333,564 | 407,147 | 386,707 | 424,422 | 321,657 |

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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|---------|---------|---------|----------|----------|
| EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| SALARIES & WAGES | 100,191 | 105,375 | 116,390 | 109,045 | 120,900 |
| EMPLOYEE BENEFITS | 33,093 | 35,502 | 40,105 | 37,175 | 39,870 |
| CONTRACTUAL | 35,815 | 35,571 | 35,995 | 34,970 | 35,235 |
| UTILITIES | 14,051 | 15,828 | 16,335 | 9,490 | 9,590 |
| COMMODITIES | 15,196 | 26,759 | 16,350 | 20,300 | 20,900 |
| CAPITAL | 0 | 0 | 0 | 0 | 0 |
| REPAIRS & MAINTENANCE | 73,720 | 129,523 | 98,550 | 102,040 | 102,060 |
| TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| DEBT | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 272,066 | 348,558 | 323,725 | 313,020 | 328,555 |

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|--|------------------------------|------------------------------|-----------------------------|
| Public Service Officer | 1 | 1 | \$54,140 |
| Public Service Officer | 1 (50%) | 1 (50%) | 32,320 |
| Administrative Assistant II | 1 (25%) | 1 (25%) | 16,725 |
| Accounting Assistant II | 1 (15%) | 1 (15%) | 9,790 |
| Overtime | | | 500 |
| Part-time Public Service Officer (50%) | | | 7,425 |
| | | | <u>\$120,900</u> |

Account Detail

710 Phone

| | |
|--------------------------------|----------------|
| Pay Phones (\$153 x 12 months) | \$1,850 |
| Alarm & Emergency Phones | 540 |
| | <u>\$2,390</u> |

729 Software Maintenance

| | |
|---------------------------------|-----------------|
| Paystation Software Maintenance | \$5,040 |
| Reporting Software | 6,400 |
| Ticketing System | 5,200 |
| | <u>\$16,640</u> |

713 Maintenance Grounds

| | |
|--|------------------|
| Landscaping – Downtown Train | \$5,560 |
| Landscaping Prairie Crossing and Harris Road | 8,350 |
| Prairie Crossing Repairs | 5,650 |
| Snow Plowing | 60,000 |
| Janitorial Services | 9,600 |
| Other | 2,900 |
| Light Pole Painting | 10,000 |
| | <u>\$102,060</u> |

730 Rental of Land

| | |
|------------|---------|
| Legion Lot | \$6,600 |
|------------|---------|

720 Insurance

| | |
|---------|-----------------|
| Medical | \$13,990 |
| Dental | 980 |
| Life | 70 |
| | <u>\$15,040</u> |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 COMMUTER PARKING 14-00

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2015-16 |
|--|----------------|----------------|----------------|----------------|----------------|
| BUDGETED REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 665 PERMIT FEES | 141,614 | 149,665 | 130,000 | 135,000 | 135,000 |
| 666 DAILY FEES | 29,347 | 32,382 | 31,000 | 32,000 | 32,000 |
| 667 NORTH CENTRAL COMMUTER | 17,964 | 18,931 | 18,000 | 22,000 | 22,000 |
| 668 MILWAUKEE DISTRICT NORTH STATION | 79,390 | 82,926 | 90,000 | 98,000 | 98,000 |
| 670 DAILY ENVELOPE FEE | 22,210 | 21,298 | 21,000 | 21,000 | 21,000 |
| 671 CONVENIENCE PASS-PRAIRIE XING | 42,340 | 51,472 | 47,500 | 68,000 | 68,000 |
| 690 INTEREST | 4,891 | 6,480 | 4,200 | 4,200 | 3,600 |
| 699 MISCELLANEOUS | - | 3,200 | - | - | - |
| TOTAL COMMUTER PARKING REVENUES | 337,756 | 366,354 | 341,700 | 380,200 | 379,600 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|----------------|----------------|----------------|----------------|----------------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 1- 701 SALARIES | 100,191 | 105,375 | 116,390 | 109,045 | 120,900 |
| TOTAL SALARIES & WAGES | 100,191 | 105,375 | 116,390 | 109,045 | 120,900 |
| 2- 720 INSURANCE | 13,200 | 13,484 | 14,080 | 13,975 | 15,040 |
| 2- 793 EMPLOYER CONTRIBUTION - IMRF | 12,551 | 14,268 | 16,950 | 15,200 | 15,600 |
| 2- 794 EMPLOYER CONTRIBUTION - FICA | 7,342 | 7,750 | 9,075 | 8,000 | 9,230 |
| TOTAL EMPLOYEE BENEFITS | 33,093 | 35,502 | 40,105 | 37,175 | 39,870 |
| 3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY | 14,548 | 13,014 | 12,795 | 11,160 | 11,995 |
| 3- 729 SOFTWARE MAINTENANCE | 12,867 | 14,157 | 14,800 | 15,610 | 16,640 |
| 3- 730 RENTAL OF LAND | 8,400 | 8,400 | 8,400 | 8,200 | 6,600 |
| TOTAL CONTRACTUAL | 35,815 | 35,571 | 35,995 | 34,970 | 35,235 |
| 4- 708 ELECTRICITY | 5,206 | 6,475 | 5,500 | 7,100 | 7,200 |
| 4- 710 PHONE | 8,845 | 9,353 | 10,835 | 2,390 | 2,390 |
| TOTAL UTILITIES | 14,051 | 15,828 | 16,335 | 9,490 | 9,590 |
| 5- 706 MATERIALS AND SUPPLIES | 3,571 | 9,597 | 2,450 | 2,600 | 2,600 |
| 5- 722 POSTAGE | 821 | 809 | 1,200 | 800 | 800 |
| 5- 736 CREDIT CARD FEES | 8,709 | 11,593 | 11,700 | 15,700 | 16,500 |
| 5- 750 REFUNDS | 2,095 | 1,560 | 1,000 | 1,200 | 1,000 |
| 5- 799 MISCELLANEOUS | 0 | 3,200 | 0 | 0 | 0 |
| TOTAL COMMODITIES | 15,196 | 26,759 | 16,350 | 20,300 | 20,900 |
| 6- 790 CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 6- 791 MILWAUKEE DIST NORTH STATION IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 |
| 6- 792 NORTH CENTRAL STATION IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 7- 713 MAINTENANCE GROUNDS | 73,720 | 129,523 | 98,550 | 102,040 | 102,060 |
| TOTAL REPAIRS & MAINTENANCE | 73,720 | 129,523 | 98,550 | 102,040 | 102,060 |
| TOTAL COMMUTER PARKING EXPENDITURES | 272,066 | 348,558 | 323,725 | 313,020 | 328,555 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--------------------------|-----------|-----------|-----------|-----------|-----------|
| COMMUTER PARKING SUMMARY | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL REVENUES | 337,756 | 366,354 | 341,700 | 380,200 | 379,600 |
| TOTAL EXPENDITURES | 272,066 | 348,558 | 323,725 | 313,020 | 328,555 |
| NET INCOME / (LOSS) | 65,690 | 17,796 | 17,975 | 67,180 | 51,045 |
| BEGINNING BALANCE MAY 1 | 1,292,890 | 1,358,580 | 1,376,376 | 1,376,376 | 1,443,556 |
| ENDING BALANCE APRIL 30 | 1,358,580 | 1,376,376 | 1,394,351 | 1,443,556 | 1,494,601 |

WATER AND SEWER OPERATING REVENUES

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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|-----------|-----------|-----------|-----------|------------|
| BUDGETED REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 601 THORNBURY SSA TAX | 0 | 0 | 0 | 0 | 0 |
| 625 STATE REIMBURSEMENT | 0 | 0 | 40,000 | 0 | 0 |
| 644 WATER SALES | 4,818,861 | 4,691,071 | 4,845,590 | 4,432,070 | 4,517,000 |
| 645 TANKER SALES | 5,646 | 3,045 | 5,000 | 4,500 | 4,500 |
| 646 WATER SALES - PENALTIES | 43,148 | 43,887 | 42,000 | 42,000 | 42,000 |
| 647 SEWER CHARGES | 2,637,053 | 2,770,761 | 2,825,000 | 2,686,130 | 2,711,300 |
| 648 SEWER CHARGES - PENALTIES | 24,625 | 26,670 | 23,500 | 24,000 | 24,000 |
| 661 WATER CONNECTION FEES | 99,106 | 102,899 | 30,000 | 55,000 | 73,995 |
| 662 SEWER CONNECTION FEES | 78,365 | 93,235 | 30,000 | 35,000 | 72,395 |
| 663 COUNTY SEWER CHARGE | 375,278 | 415,644 | 425,115 | 434,250 | 440,000 |
| 664 LAKE COUNTY CONNECTION FEES | 0 | 0 | 0 | 0 | 0 |
| 677 DAMAGE TO VILLAGE PROPERTY | 0 | 237 | 0 | 3,830 | 0 |
| 680 GRANTS | 41,450 | 19,095 | 19,095 | 0 | 0 |
| 684 METERS AND READOUTS | 17,589 | 29,979 | 15,000 | 19,000 | 15,000 |
| 690 INTEREST | 7,969 | 14,807 | 5,000 | 12,600 | 12,000 |
| 698 BOND PROCEEDS | | | 0 | 0 | 4,200,000 |
| 695 BOND ISSUE PREMIUM | 24,371 | 164,185 | 0 | 0 | 0 |
| 696 AMORT OF DEFERRED CELL TOWER REVENUE | 8,000 | 8,000 | 0 | 0 | 0 |
| 699 MISCELLANEOUS | 2,929 | 5,326 | 4,000 | 15,000 | 5,000 |
| TOTAL WATER REVENUES | 8,184,390 | 8,388,841 | 8,309,300 | 7,763,380 | 12,117,190 |

DEPARTMENT SUMMARY

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|-----------|-----------|------------|------------|------------|
| EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| SALARIES & WAGES | 1,630,108 | 1,666,704 | 1,686,705 | 1,678,330 | 1,739,105 |
| EMPLOYEE BENEFITS | 504,473 | 537,920 | 528,135 | 528,135 | 567,170 |
| CONTRACTUAL | 163,068 | 180,744 | 187,890 | 170,675 | 236,230 |
| UTILITIES | 878,298 | 895,943 | 894,850 | 932,290 | 920,715 |
| COMMODITIES | 3,021,464 | 2,793,112 | 2,917,020 | 2,702,170 | 2,819,705 |
| CAPITAL | 158,219 | 137,384 | 4,826,175 | 4,128,390 | 4,764,400 |
| REPAIRS & MAINTENANCE | 284,728 | 349,157 | 397,990 | 411,390 | 401,985 |
| TRANSFERS | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| DEBT | 223,102 | 350,764 | 966,415 | 943,535 | 849,975 |
| TOTAL WATER & SEWER DEPARTMENT EXPENDITURES | 6,953,460 | 7,001,728 | 12,495,180 | 11,584,915 | 12,389,285 |

2014-15 Goals

1. West Winchester Road Utility Work & Construction Coordination. Coordinate with LCDOT for utility work and construction of West Winchester Road and Butler Lake baseball field parking lot improvements. *Village Staff monitored the project on behalf of Village businesses. The project was completed.*
2. Water & Sewer Capital Improvement Projects. Complete the engineering on capital projects in water and sewer that have been identified as priorities. Prepare them for bidding and construction. *Village staff worked with our consultants on the Well #12 Rehabilitation, Underground Utilities, Peterson Road Pump Station & Watermain Extension and Sludge Storage Facility from the preliminary work to project completion.*
3. Inflow & Infiltration (I&I) Program. Identify sources of storm water that find their way into the sanitary sewer system in Basin #7, prioritize the list and complete design & construction of priorities. *The draft NPDES permit will be a factor in the I&I Program. One-half of the project was completed including sewer lining and manhole rehabilitation. This should occur before the end of the fiscal year.*
4. Monitor NPDES (National Pollutant Discharge Elimination System Permit) Requirements. Staff will monitor NPDES permit requirements for the wastewater treatment plant specifically as it relates to phosphorus removal and inflow & infiltration reduction. *The Draft NPDES permit was issued December 5, 2014 which included an immediate total phosphorous limit of 1.0 mg/l. A response comment letter was sent to the Agency on December 12, 2014. To date the department has not received a response. The implications no matter what the timing will cost the Village a significant amount of money.*
5. New Wastewater Treatment Superintendent. Hire new replacement by May 20, 2014 for retiring Wastewater Treatment Superintendent Todd Edmark. *The new Superintendent Steve Vella was offered the position on April 24, 2014 and started on June 2, 2014.*
6. Water System Leak Detection. Continue to do water system leak detection to find and repair leaks where they are found. Staff has budgeted for leak detection for half of the Village water system, this leak detection assists the Village in finding leaks that do not surface but remain unaccounted. *Staff has been successful in reducing our loss through this annual program. The Department of Natural Resources (DNR) which oversees the lake water allotments requires a low water loss accounting in each water system.*

2015-16 Goals

1. Screw Pump #1 Replacement. Emergency replacement of Screw Pump #1 which failed in December 2014.
2. National Pollutant Discharge Elimination System Permit (NPDES) Requirements. Based on the IEPA's mandates following the comment letter submitted December 12, 2014, permits conditions will be met accordingly through design engineering.

3. Masonry Repairs. Tuck pointing to the Screen/Grit Building and brick removal and coating of the West Secondary Digester shall be completed.
4. Upflow Clarifiers Isolation Valves. Replace two (2) 18-inch isolation valves on the Upflow Clarifiers influent lines.
5. Plant A Return Sludge Control Renovations. Replace pump control, level indicator and motors. Original controls are from 1965.
6. Design Engineering. Design engineering for Plant B Clarifiers Rehabilitation, Digester Boiler Dual Burner, Route 45 Lift Station renovations.
7. Water & Sewer Capital Improvement Projects. Complete the engineering on capital projects in water and sewer that have been identified as priorities. Prepare them for bidding and construction.
8. Inflow & Infiltration Program. Identify sources of storm water that find their way into the sanitary sewer system, prioritize the list and complete design & construction of priorities.
9. Underground Utility Work for Road Programs. Complete the preliminary work to bid out underground utility work done in conjunction with the road program.

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 2011-12 | Actual 2012-13 | Actual 2013-14 | Estimated 2014-15 | Projected 2015-16 |
|---|---------------------------|---------------------------|---------------------------|------------------------------|------------------------------|
| <i>Output Measures</i> | | | | | |
| Water Supplied (mgd) | 2.800 | 2.667 | 2.487 | 2.454 | 2.400 |
| Water Main Breaks | 25 | 24 | 30 | 25 | 25 |
| Service Calls | 3,000 | 3,967 | 3,708 | 3,200 | 3,200 |
| Meters Replaced | 125 | 97 | 117 | 110 | 120 |
| Large Meters Tested | 9 | 5 | 8 | 10 | 10 |
| Number of Meters Converted to Radio Read | 250 | 553 | 654 | 520 | 500 |
| Utility Locates | 2,742 | 2,216 | 2,641 | 2,500 | 2,600 |
| <i>Effectiveness Measures</i> | | | | | |
| Water Main Replacements | 300 | 3,945 | 8,000 | 5,520 | 4,000 |
| New Water Mains Installed | 0.00 | 0.00 | 0 | 5.00 | 0 |
| Number of Service | 7,930 | 7,930 | 7,930 | 7,930 | 7,930 |
| <i>Efficiency Measures</i> | | | | | |
| Water Rate per 1,000 gallons | \$4.95 | \$5.10 | \$5.90 | \$6.14 | \$6.20 |
| Water Utility Accounts | 8,095 | 8,095 | 8,095 | 8,095 | 8,095 |
| No. of staff per no. of Village Water Accounts | 1:1,247 | 1:1,247 | 1:1,247 | 1:1,247 | 1:1,247 |

PUBLIC WORKS – WATER

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|---|------------------------------|------------------------------|-----------------------------|
| <u>Administration</u> | | | |
| Director of Public Works | 1 (30%) | 1 (30%) | \$49,470 |
| Streets & Utilities Superintendent | 1 (30%) | 1 (30%) | 30,855 |
| Assistant Streets & Utilities Superintendent | 1 (30%) | 1 (30%) | 27,775 |
| Village Administrator | 1 (20%) | 1 (20%) | 44,865 |
| Director of Finance | 1 (15%) | 1 (15%) | 24,390 |
| Asst. to the Public Works Director | 1 (30%) | 1 (30%) | 23,220 |
| | | | <hr/> 200,575 |
| <u>Clerical</u> | | | |
| Administrator Assistant I | 1 (60%), 1 (25%) | 1 (60%) | \$38,125 |
| Accounting Assistant II | 1 (70%), 2(40%) | 1 (70%), 2(40%) | 76,910 |
| Assistant Director of Finance | 1 (50%) | 1 (50%) | 44,090 |
| Cashier Receptionist | 1 (20%) | 1 (20%) | 21,665 |
| Cashier/Receptionist (Part-time) | | | 7,975 |
| | | | <hr/> \$188,765 |
| <u>Engineering</u> | | | |
| Senior Project Engineer | 1 (45%) | 1 (45%) | \$33,915 |
| Project Engineer | 1 (30%) | 1 (30%) | 23,295 |
| Engineering Technician | 1 (30%) | 1 (30%) | 25,560 |
| Office Assistant (Part-time) | 1 (20%) | 1 (20%) | 3,990 |
| | | | <hr/> \$86,760 |
| <u>Salaries – Maintenance</u> | | | |
| Utility Supervisor | 1 (45%) | 1 (45%) | \$39,635 |
| Streets Supervisor | 1(15%) | 1(15%) | 9,350 |
| Water System Operator | 3 (90%) | 3 (90%) | 203,240 |
| Utility Technician | 0 | 0 | 0 |
| Public Works Maintenance Technician | 7 (15%) 1 (45%) | 7 (15%) 2 (45%) | 107,160 |
| Overtime | | | 12,500 |
| | | | <hr/> \$371,885 |

Account Detail**2-720 Insurance**

| | | |
|------------------|----|------------|
| Medical & Dental | \$ | 83,995 |
| Life Insurance | | <u>320</u> |
| | | 84,315 |

IRMA

| | | |
|----------------------------------|----|--------------|
| 3-721 Annual Contribution | \$ | 26,490 |
| Deductible Losses | | <u>5,000</u> |
| | | 31,490 |

3-728 Technical Services

| | | |
|---------------------------|----|--------------|
| EPA Sampling | \$ | 9,000 |
| Water Quality Report | | 1,850 |
| SCADA System Maint | | 3,000 |
| Bill Printing Outsourcing | | 8,500 |
| JULIE Locate Service | | 5,300 |
| Hydrant Painting | | 10,000 |
| Commercial Meter Testing | | 2,500 |
| Tower Inspection | | 3,000 |
| Leak Survey | | 18,600 |
| Water/Sewer Rate Study | | 40,000 |
| Employee Testing | | 925 |
| Railroad Easement Fee | | <u>1,100</u> |
| | | 103,775 |

5-726 Travel, Training and Dues

| | | |
|--------------------------|----|------------|
| Dues | \$ | 315 |
| Seminars & Training | | 3,700 |
| Conferences | | 2,500 |
| Public Service Institute | | <u>600</u> |
| | | 7,115 |

5-798 Purchase of Water-CLCJAWA

| | | |
|-----------------------------|----|--------------|
| 813,498 gal @ 2.68 | \$ | 2,180,175 |
| Telephone/Electric Peterson | | <u>3,000</u> |
| | | 2,183,175 |

6-790 Capital

| | | |
|--------------------------|----|-------|
| Laptop (Utility Locates) | \$ | 2,500 |
|--------------------------|----|-------|

7-712 Maintenance-Building & Grounds

| | | |
|----------------------------|----|--------------|
| Exterior Lighting Upgrades | \$ | 12,000 |
| Janitorial Contract | | 3,000 |
| Roof Repairs | | 1,000 |
| Fire Sprinkler Repairs | | 1,000 |
| Overhead Door Replacement | | 4,000 |
| Tower Cleaning | | 6,000 |
| Misc. Upkeep | | <u>1,500</u> |
| | | 28,500 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
WATER OPERATING EXPENDITURES 20-2020

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|-----------|-----------|-----------|-----------|-----------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- 701 SALARIES - ADMINISTRATIVE | 196,367 | 189,081 | 193,555 | 192,315 | 200,575 |
| 1- 702 SALARIES - CLERICAL | 154,450 | 176,377 | 180,605 | 179,570 | 188,765 |
| 1- 703 SALARIES - ENGINEERING | 76,456 | 81,198 | 83,930 | 84,055 | 86,760 |
| 1- 704 SALARIES - MAINTENANCE | 357,481 | 346,762 | 344,810 | 364,205 | 371,885 |
| TOTAL SALARIES & WAGES | 784,754 | 793,418 | 802,900 | 820,145 | 847,985 |
| 2- 720 INSURANCE | 71,733 | 75,844 | 61,220 | 61,220 | 84,315 |
| 2- 740 SICK LEAVE BUYBACK | | | | | |
| 2- 793 EMPLOYER CONTRIBUTION - IMRF | 95,994 | 107,201 | 100,920 | 100,920 | 101,130 |
| 2- 794 EMPLOYER CONTRIBUTION - FICA | 54,765 | 56,657 | 57,240 | 57,240 | 60,080 |
| TOTAL EMPLOYEE BENEFITS | 222,492 | 239,702 | 219,380 | 219,380 | 245,525 |
| 3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY | 33,194 | 28,747 | 33,250 | 29,645 | 31,490 |
| 3- 728 TECHNICAL SERVICES | 44,981 | 61,718 | 54,375 | 54,085 | 103,775 |
| TOTAL CONTRACTUAL | 78,175 | 90,465 | 87,625 | 83,730 | 135,265 |
| 4- 708 ELECTRICITY | 37,510 | 53,549 | 41,500 | 38,000 | 45,650 |
| 4- 709 NORTH SHORE GAS | 4,444 | 6,516 | 6,000 | 5,000 | 6,000 |
| 4- 710 TELEPHONE | 8,350 | 9,890 | 8,700 | 6,700 | 6,700 |
| TOTAL UTILITIES | 50,304 | 69,955 | 56,200 | 49,700 | 58,350 |
| 5- 706 MATERIALS AND SUPPLIES | 10,468 | 11,603 | 11,000 | 11,000 | 11,000 |
| 5- 722 POSTAGE | 13,368 | 15,105 | 15,000 | 15,000 | 15,000 |
| 5- 723 OFFICE SUPPLIES | 1,739 | 1,947 | 2,000 | 2,000 | 2,000 |
| 5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 4,616 | 4,252 | 5,915 | 5,915 | 7,115 |
| 5- 729 METERS-NEW CONSTRUCTION | 18,711 | 23,144 | 20,000 | 20,000 | 20,000 |
| 5- 736 CREDIT CARD FEES | 18,963 | 21,326 | 20,000 | 24,000 | 24,000 |
| 5- 752 UNIFORMS | 3,586 | 3,503 | 3,500 | 3,500 | 3,500 |
| 5- 761 BAD DEBT EXPENSE | 124 | (189) | 1,500 | 500 | 500 |
| 5- 791 VEHICLE REPLACEMENT FEES | 40,998 | 41,000 | 41,000 | 41,000 | 43,750 |
| 5- 798 PURCHASE OF WATER-CLCJAWA | 2,538,433 | 2,299,853 | 2,347,900 | 2,161,200 | 2,183,175 |
| 5- 799 MISCELLANEOUS | 971 | 982 | 2,000 | 2,000 | 4,500 |
| TOTAL COMMODITIES | 2,651,977 | 2,422,526 | 2,469,815 | 2,286,115 | 2,314,540 |
| 6- 790 CAPITAL OUTLAYS | 2,764 | 1,753 | 4,500 | 3,875 | 2,500 |
| TOTAL CAPITAL | 2,764 | 1,753 | 4,500 | 3,875 | 2,500 |
| 7- 712 MAINTENANCE BUILDING AND GROUNDS | 9,045 | 25,685 | 30,500 | 31,200 | 28,500 |
| 7- 714 MAINTENANCE MOTOR VEHICLES | 41,650 | 41,650 | 42,070 | 42,070 | 42,910 |
| 7- 715 MAINTENANCE OTHER EQUIPMENT | 11,595 | 13,906 | 15,500 | 15,500 | 15,500 |
| 7- 716 MAINTENANCE WATER LINES | 58,818 | 61,430 | 60,000 | 75,000 | 60,000 |
| TOTAL REPAIRS & MAINTENANCE | 121,108 | 142,671 | 148,070 | 163,770 | 146,910 |
| 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 | 3,946,574 | 3,795,490 | 3,823,490 | 3,661,715 | 3,786,075 |

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 2011-12 | Actual 2012-13 | Actual 2013-14 | Estimated 2014-15 | Projected 2015-16 |
|---|---------------------------|---------------------------|---------------------------|------------------------------|------------------------------|
| <i>Output Measures</i> | | | | | |
| Sewer Cleaned (l.f) | 100,000 | 120,000 | 146,153 | 130,000 | 120,000 |
| Manholes Repaired | 50 | 50 | 22 | 55 | 50 |
| Manholes Inspected | 500 | 500 | 487 | 500 | 500 |
| Sewer Televised (miles) | 0.200 | 7.500 | 7.500 | 7.50 | 6 |
| Lift Station Maintenance (hours) | 1,200 | 1,354 | 1,400 | 1,400 | 1,400 |
| <i>Effectiveness Measures</i> | | | | | |
| Miles of Sanitary Sewer | 95.20 | 95.20 | 95.20 | 95.20 | 95 |
| Percentage of Sanitary Sewer Cleaned (miles) | 19.89% | 23.87% | 29.08% | 25.86% | 23.92% |
| Sewer Blockages Reported by Customers | 20 | 15 | 16 | 15 | 15 |
| Sewer Blockages in Village Sewer Mains | 10 | 10 | 17 | 10 | 10 |
| <i>Efficiency Measures</i> | | | | | |
| Rate per 1,000 Gallons | \$2.78 | \$3.55 | \$3.90 | \$4.01 | \$4.01 |
| Number of Staff per Mile of Sanitary Sewer | 1:47.6 | 1:47.6 | 1:47.6 | 1:47.6 | 01:47.6 |

PUBLIC WORKS - SEWER

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|---|------------------------------|------------------------------|-----------------------------|
| <u>Administration</u> | | | |
| Director of Public Works | 1 (30%) | 1 (30%) | \$49,975 |
| Streets & Utilities Superintendent | 1 (30%) | 1 (30%) | 30,855 |
| Assistant Streets & Utilities Superintendent | 1 (30%) | 1 (30%) | 27,805 |
| Assistant to the Public Works Director | 1 (30%) | 1 (30%) | 23,220 |
| | | | <hr/> |
| | | | \$131,855 |
| <u>Engineering</u> | | | |
| Senior Project Engineer | 1 (20%) | 1 (20%) | \$22,600 |
| Project Engineer | 1 (20%) | 1 (20%) | 15,530 |
| Engineering Technician | 1 (40%) | 1 (40%) | 34,085 |
| | | | <hr/> |
| | | | \$72,215 |
| <u>Salaries - Maintenance</u> | | | |
| Maintenance Technician | 1 (45%) 1 (90%) 7 (5%) | 1 (45%) 1 (90%) 7 (5%) | \$124,680 |
| Streets Supervisor | 1 (5%) | 1 (5%) | 3,120 |
| Utility Supervisor | 1 (45%) | 1 (45%) | 40,610 |
| Utility Technician | 0 | 0 | 0 |
| Water Meter Technician | 0 | 0 | 0 |
| W.W.T.P. Operators | 4 (20%) | 4 (20%) | 60,865 |
| Overtime | | | 15,000 |
| | | | <hr/> |
| | | | \$244,275 |

Account Detail**715 Maintenance – Lift Station**

| | |
|-----------------------|--------------|
| Equipment | \$20,000 |
| Generator Maintenance | 7,000 |
| Miscellaneous | <u>2,500</u> |
| | \$29,500 |

716 Maintenance – Sewer Lines

| | |
|--------------------------|---------------|
| Repair Materials | \$13,000 |
| Grease Dissolving Agents | 2,500 |
| Spoils Disposal | 2,500 |
| Televising | <u>13,000</u> |
| | \$31,000 |

720 Insurance

| | |
|----------------|------------|
| Medical/Dental | \$57,605 |
| Life | <u>180</u> |
| | \$57,785 |

726 Travel, Training, Dues

| | |
|-----------------------------|------------|
| Seminars | \$750 |
| MAPSI | 600 |
| IL Public Service Institute | <u>600</u> |
| | \$1,950 |

728 Technical Services

| | |
|-------------------|--------------|
| Flow Meter Test | \$500 |
| RR Lease | 475 |
| Fire Extinguisher | 1,000 |
| Drug Screening | 300 |
| Audiology | 200 |
| Miscellaneous | <u>1,000</u> |
| | \$3,475 |

790 Capital

| | |
|---|---------|
| Laptop for Utility Locates (1/2 of Cost) | \$2,500 |
|---|---------|

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
SEWER OPERATING EXPENDITURES 20-2021

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|-----------|-----------|-----------|-----------|-----------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- 701 SALARIES - ADMINISTRATIVE | 114,442 | 123,859 | 126,485 | 126,235 | 131,855 |
| 1- 703 SALARIES - ENGINEERING | 63,956 | 67,826 | 69,850 | 70,215 | 72,215 |
| 1- 704 SALARIES - MAINTENANCE | 247,129 | 242,844 | 235,805 | 234,430 | 244,275 |
| TOTAL SALARIES & WAGES | 425,527 | 434,529 | 432,140 | 430,880 | 448,345 |
| 2- 720 INSURANCE | 37,779 | 41,474 | 43,080 | 43,080 | 57,785 |
| 2- 740 SICK LEAVE BUYBACK | 0 | 0 | 0 | 0 | 0 |
| 2- 793 EMPLOYER CONTRIBUTION - IMRF | 51,358 | 58,656 | 58,825 | 58,825 | 57,700 |
| 2- 794 EMPLOYER CONTRIBUTION - FICA | 29,915 | 31,369 | 31,970 | 31,970 | 33,000 |
| TOTAL EMPLOYEE BENEFITS | 119,052 | 131,499 | 133,875 | 133,875 | 148,485 |
| 3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY | 31,857 | 34,728 | 33,010 | 26,930 | 31,265 |
| 3- 728 TECHNICAL SERVICES | 1,866 | 7,425 | 7,675 | 6,665 | 3,475 |
| TOTAL CONTRACTUAL | 33,723 | 42,153 | 40,685 | 33,595 | 34,740 |
| 4- 707 COUNTY SEWER SERVICE | 597,140 | 596,989 | 600,000 | 638,320 | 605,000 |
| 4- 708 ELECTRICITY | 14,772 | 14,857 | 15,000 | 15,000 | 16,500 |
| 4- 709 NATURAL GAS | 1,473 | 1,620 | 1,800 | 1,800 | 1,800 |
| 4- 710 TELEPHONE | 1,532 | 2,024 | 1,450 | 1,450 | 1,450 |
| TOTAL UTILITIES | 614,917 | 615,490 | 618,250 | 656,570 | 624,750 |
| 5- 706 MATERIALS AND SUPPLIES | 4,426 | 4,990 | 4,700 | 4,700 | 4,700 |
| 5- 722 POSTAGE | 10,456 | 12,052 | 9,500 | 9,500 | 9,500 |
| 5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 1,440 | 204 | 1,350 | 1,350 | 1,950 |
| 5- 752 UNIFORMS | 1,182 | 1,087 | 1,250 | 1,250 | 1,250 |
| 5- 791 VEHICLE REPLACEMENT FEES | 21,946 | 21,945 | 22,065 | 22,065 | 29,590 |
| 5- 799 MISCELLANEOUS | 0 | 0 | 500 | 500 | 500 |
| TOTAL COMMODITIES | 39,450 | 40,278 | 39,365 | 39,365 | 47,490 |
| 6- 790 CAPITAL OUTLAYS | 2,750 | 1,606 | 4,500 | 3,660 | 2,500 |
| TOTAL CAPITAL | 2,750 | 1,606 | 4,500 | 3,660 | 2,500 |
| 7- 714 MAINTENANCE MOTOR EQUIPMENT | 25,870 | 25,870 | 26,130 | 26,130 | 26,650 |
| 7- 715 MAINTENANCE LIFT STATIONS | 24,935 | 26,281 | 28,500 | 28,500 | 29,500 |
| 7- 716 MAINTENANCE SEWER LINES | 28,934 | 28,481 | 28,500 | 28,500 | 31,000 |
| TOTAL REPAIRS & MAINTENANCE | 79,739 | 80,632 | 83,130 | 83,130 | 87,150 |
| 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 | 1,350,158 | 1,381,187 | 1,386,945 | 1,416,075 | 1,428,460 |

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 2011-12 | Actual 2012-13 | Actual 2013-14 | Estimated 2014-15 | Projected 2015-16 |
|--|---------------------------|---------------------------|---------------------------|------------------------------|------------------------------|
| <i>Output Measures</i> | | | | | |
| Wastewater Treated (Billion Gal/year) | 1.320 | 1.036 | 1.100 | 1.127 | 1.500 |
| Excess Flow | 30 | 47 | 25 | 20 | 30 |
| Remaining Treatment Allocation to Lake County and Green Oaks (gpd) | 140,000 | 140,000 | 140,000 | 140,000 | 140,000 |
| Work Orders Completed | 1,650 | 1,510 | 1,428 | 1450 | 1500 |
| Lift Station Maintenance (hours) | 1,300 | 1,354 | 1,358 | 1,443 | 1400 |
| Average Daily Flow Million gal/day | 3.600 | 3.060 | 3.080 | 3.09 | 3.1 |
| <i>Effectiveness Measures</i> | | | | | |
| Annual dry tons of biosolids hauled to agricultural land (Jan-Dec Calendar year) Per Sludge permit | 350 | 425 | 303.452 | 275 | 310 |
| Number of odor complaints | 1 | 0 | 1 | 1 | 1 |
| <i>Efficiency Measures</i> | | | | | |
| Number of staff per 1 million gallons of wastewater treated | 0.720 | 0.610 | 0.620 | 0.618 | 0.620 |
| Effluent Parameters (standard) | | | | | |
| BOD5 (10 mg/l) | 2.00 | 1.90 | 1.8 | 1.8 | 2.0 |
| TSS (12 mg/l) | 2.20 | 2.50 | 1.8 | 2.6 | 3.0 |
| Ammonia Nitrogen | | | | | |
| April-October (Avg. 1.5 mg/l) | 0.30 | 0.30 | 0.037 | 0.36 | 0.40 |
| November-February (Avg. 4.0 mg/l) | 0.80 | 0.91 | 0.640 | 0.58 | 0.60 |
| March (Avg. 2.4 mg/l) | 1.00 | 0.86 | 0.720 | 0.72 | 0.80 |

PUBLIC WORKS – WASTEWATER TREATMENT PLANT

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|---|------------------------------|------------------------------|-----------------------------|
| <u>Administration</u> | | | |
| Director of Public Works | 1 (25%) | 1 (25%) | \$41,645 |
| Assistant to the Director of Public Works | 1 (25%) | 1 (25%) | 19,350 |
| | | | <hr/> \$60,995 |
| <u>Operators</u> | | | |
| W.W.T.P. Superintendent | 1 | 1 | \$99,350 |
| W.W.T.P. Operator II | 1 (80%) | 1 (80%) | 62,835 |
| W.W.T.P. Operator I | 2 (80%) | 2 (80%) | 117,385 |
| Public Works Maintenance Technician | 1 (10%) | 1 (10%) | 4,485 |
| W.W.T.P. Equipment Technician | 1 (80%) | 1 (80%) | 61,725 |
| Overtime | | | 36,000 |
| | | | <hr/> \$381,780 |

Account Detail

| | | | |
|--|---------------|--|--------------|
| 706 Materials & Supplies | | 715 Maintenance Other Equipment | |
| Deodorizing Materials | \$10,000 | Repairs – Valves, Pumps | \$50,000 |
| Tools and Equipment | 3,000 | Materials | 7,000 |
| Electric, Plumbing, & Paint | 1,500 | Waste Oil Disposal | 500 |
| Lab Supplies | 8,000 | Filter Building 2-Ton Hoist | <u>5,000</u> |
| Janitorial Supplies | 2,000 | | \$62,500 |
| Other | 5,000 | 720 Insurance | |
| Lab Probe | <u>3,500</u> | Medical | \$77,195 |
| | \$33,000 | Dental | 5,330 |
| 707 Chemicals | | Life | <u>530</u> |
| Sodium Hypochlorite for sand filter | \$900 | | \$83,055 |
| Sodium Bisulfite | 6,000 | 721 IRMA | |
| Sodium Hypochlorite for Chlorination | 7,000 | Annual Contribution | \$26,500 |
| Phosphorus Control | <u>43,000</u> | Deductible Losses | <u>5,000</u> |
| | \$56,900 | | \$31,500 |
| 712 Maintenance of Building and Grounds | | 728 Technical Services | |
| Snow Removal/Other Landscape | \$1,000 | NPDES Fees | \$17,500 |
| Landscape Contract | 8,000 | Consultant | 7,500 |
| Building Repairs | 30,000 | Audiology Testing | 200 |
| Explosion Proof Heaters | 30,000 | Miscellaneous/Inspections | <u>9,525</u> |
| Door Replacement | <u>11,700</u> | | \$34,725 |
| | \$80,700 | | |

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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|-----------|-----------|-----------|-----------|-----------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- 701 SALARIES - ADMINISTRATIVE | 52,989 | 58,425 | 58,785 | 58,440 | 60,995 |
| 1- 704 SALARIES - OPERATORS | 366,838 | 380,332 | 392,880 | 368,865 | 381,780 |
| TOTAL SALARIES & WAGES | 419,827 | 438,757 | 451,665 | 427,305 | 442,775 |
| 2- 720 INSURANCE | 80,430 | 75,561 | 79,560 | 79,560 | 83,055 |
| 2- 793 ILLINOIS MUNICIPAL RETIREMENT FUND | 52,329 | 59,455 | 61,490 | 61,490 | 57,120 |
| 2- 794 FICA/MEDICARE | 30,170 | 31,703 | 33,830 | 33,830 | 32,985 |
| TOTAL EMPLOYEE BENEFITS | 162,929 | 166,719 | 174,880 | 174,880 | 173,160 |
| 3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY | 32,136 | 28,747 | 33,255 | 27,150 | 31,500 |
| 3- 728 TECHNICAL SERVICES | 19,034 | 19,379 | 26,325 | 26,200 | 34,725 |
| TOTAL CONTRACTUAL | 51,170 | 48,126 | 59,580 | 53,350 | 66,225 |
| 4- 708 ELECTRICITY | 183,698 | 168,930 | 182,000 | 188,220 | 199,815 |
| 4- 709 NORTH SHORE GAS | 25,213 | 36,726 | 33,800 | 33,800 | 33,800 |
| 4- 710 TELEPHONE | 4,166 | 4,842 | 4,600 | 4,000 | 4,000 |
| TOTAL UTILITIES | 213,077 | 210,498 | 220,400 | 226,020 | 237,615 |
| 5- 706 MATERIALS AND SUPPLIES | 30,722 | 25,180 | 29,250 | 29,385 | 33,000 |
| 5- 707 CHEMICALS | 12,736 | 14,628 | 18,900 | 12,600 | 56,900 |
| 5- 718 SLUDGE REMOVAL | 128,540 | 104,380 | 162,000 | 162,000 | 162,000 |
| 5- 723 OFFICE SUPPLIES | 20 | 53 | 0 | 0 | 0 |
| 5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 276 | 250 | 1,180 | 1,170 | 12,970 |
| 5- 752 UNIFORMS | 1,405 | 1,813 | 2,400 | 2,425 | 2,425 |
| 5- 791 VEHICLE REPLACEMENT FEES | 10,421 | 10,420 | 15,260 | 15,260 | 11,530 |
| 5- 799 MISCELLANEOUS | 4 | 21 | 250 | 250 | 250 |
| TOTAL COMMODITIES | 184,124 | 156,745 | 229,240 | 223,090 | 279,075 |
| 6- 790 CAPITAL OUTLAYS | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 7- 712 MAINTENANCE BUILDING & GROUNDS | 16,619 | 15,486 | 65,550 | 68,000 | 80,700 |
| 7- 714 MAINTENANCE MOTOR EQUIPMENT | 24,000 | 24,000 | 24,240 | 24,240 | 24,725 |
| 7- 715 MAINTENANCE OTHER EQUIPMENT | 43,262 | 86,368 | 77,000 | 72,250 | 62,500 |
| TOTAL REPAIRS & MAINTENANCE | 83,881 | 125,854 | 166,790 | 164,490 | 167,925 |
| 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 | 1,135,008 | 1,166,699 | 1,322,555 | 1,289,135 | 1,386,775 |

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 2012, 2013 and 2014.

Account Detail

| 795 | Principal Payments | | 796 | Interest Payments | |
|------------|------------------------------|----------------|------------|------------------------------|---------------|
| | Series 2012 B Alternate Bond | \$165,000 | | Series 2012 B Alternate Bond | \$82,700 |
| | Series 2013 B Alternate Bond | 160,000 | | Series 2013 B Alternate Bond | 128,175 |
| | Series 2014 B Alternate Bond | <u>255,000</u> | | Series 2014 B Alternate Bond | <u>59,100</u> |
| | | \$580,000 | | | \$269,975 |

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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|---------|---------|----------|----------|----------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 5- 799 MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| TOTAL COMMODITIES | 0 | 0 | 0 | 0 | 0 |
| 9- 728 BOND ISSUE COSTS | 49,209 | 75,733 | - | - | - |
| 9- 794 LOSS ON REFUNDING | - | 46,916 | - | - | - |
| 9- 795 PRINCIPAL PAYMENTS | 0 | 0 | 651,990 | 658,450 | 580,000 |
| 9- 796 INTEREST PAYMENTS | 172,690 | 226,437 | 312,475 | 285,085 | 269,975 |
| 9- 797 PAYING AGENT FEES | 1,203 | 1,678 | 1,950 | 0 | 0 |
| TOTAL DEBT | 223,102 | 350,764 | 966,415 | 943,535 | 849,975 |
| TOTAL UTILITY DEBT SERVICE EXPENDITURES | 223,102 | 350,764 | 966,415 | 943,535 | 849,975 |

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 | |
| Construction – Facility | \$918,400 | Route 21/137 Sanitary Sewer Relocate | \$175,000 |
| 761 Watermain Improvements | | 776 Sanitary Sewer Repair | |
| Route 21/137 Watermain Relocation | \$75,000 | Repairs – Annual Pavement Program | \$25,000 |
| Lake Street Watermain | <u>180,000</u> | Sewer Lining | <u>85,000</u> |
| | \$255,000 | | \$110,000 |
| 772 Underground Improvements | | 788 Replacement Meters | |
| Ashley Capital Interconnect Design | \$110,000 | Residential Meters - 50 | \$15,000 |
| Ashley Capital Interconnect Construction | 700,000 | Meterhead Replacment | 25,000 |
| West Park Ave Watermain Design | 20,000 | Manual Read Upgrades | 40,000 |
| West Park Ave Watermain Construction | 500,000 | 2 - 3" & 4" Meters | <u>9,100</u> |
| Inflow & Infiltration Engineering | 30,000 | | \$89,100 |
| Inflow & Infiltration Rehabilitation | 300,000 | 793 Hydrants, Valves | |
| Construction Coordinator | 50,000 | 10 Hydrants | \$30,000 |
| 15-16 Watermain Rehab Construction | 900,000 | 10 Valve Replacement | 6,500 |
| 15-16 Watermain Rehab Construction Eng | 74,000 | New Valve | 25,000 |
| 15-16 Watermain Rehab Design Engineering | 70,000 | Backfill and Restoration | <u>3,000</u> |
| 16-17 Watermain Survey | 50,000 | | \$64,500 |
| 15-16 CCDD Engineering | 30,000 | | |
| Annual Televising | 100,000 | | |
| 16-17 Watermain Rehab Construction | <u>300,000</u> | | |
| | \$3,234,000 | | |

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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|---------|---------|-----------|-----------|-----------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 5- 788 REPLACEMENT METERS | 89,628 | 90,297 | 89,100 | 89,100 | 89,100 |
| 5- 793 HYDRANTS, VALVES, MISCELLANEOUS | 56,285 | 39,177 | 64,500 | 64,500 | 64,500 |
| 5- 799 MISCELLANEOUS-CONTINGENCY | 0 | 44,089 | 25,000 | 0 | 25,000 |
| TOTAL COMMODITIES | 145,913 | 173,563 | 178,600 | 153,600 | 178,600 |
| 6- 750 WWTP IMPROVEMENTS | 13,057 | 0 | 803,000 | 722,200 | 918,400 |
| 6- 761 WATERMAIN IMPROVEMENTS | 14,314 | 17,934 | 255,000 | 0 | 255,000 |
| 6- 772 UNDERGROUND IMPROVEMENTS | 76,894 | 0 | 3,405,000 | 3,049,400 | 3,234,000 |
| 6- 775 SANITARY SEWER RELOCATIONS | 0 | 0 | 17,175 | 17,175 | 175,000 |
| 6- 776 SANITARY SEWER REPAIRS | 46,094 | 68,915 | 285,000 | 285,000 | 110,000 |
| 6- 777 LIFT STATION IMPROVEMENTS | 0 | 0 | 35,000 | 29,700 | 50,000 |
| 6- 778 WELL CAPACITY STUDY | 2,346 | 0 | 0 | 0 | 0 |
| 6- 779 WATER/SEWER RIVER CROSSING-SOUTH ROCKLAND | 0 | 0 | 0 | 0 | 0 |
| 6- 781 BUTTERFIELD CORRIDOR WM/SEWER REPLACEMENT | 0 | 0 | 0 | 0 | 0 |
| 6- 795 SCADE IMPROVEMENTS | 0 | 47,176 | 17,000 | 17,380 | 17,000 |
| TOTAL CAPITAL | 152,705 | 134,025 | 4,817,175 | 4,120,855 | 4,759,400 |
| TOTAL CAPITAL EXPENDITURES | 298,618 | 307,588 | 4,995,775 | 4,274,455 | 4,938,000 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|-----------|-----------|-------------|-------------|------------|
| WATER/SEWER FUND SUMMARY | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL WATER & SEWER REVENUES | 8,184,390 | 8,388,841 | 8,309,300 | 7,763,380 | 12,117,190 |
| TOTAL WATER OPERATING EXPENDITURES | 3,946,574 | 3,795,490 | 3,823,490 | 3,661,715 | 3,786,075 |
| TOTAL SEWER OPERATING EXPENDITURES | 1,350,158 | 1,381,187 | 1,386,945 | 1,416,075 | 1,428,460 |
| TOTAL WASTEWATER TREATMENT PLANT EXP. | 1,135,008 | 1,166,699 | 1,322,555 | 1,289,135 | 1,386,775 |
| TOTAL DEBT SERVICE EXPENDITURES | 223,102 | 350,764 | 966,415 | 943,535 | 849,975 |
| TOTAL OPERATING EXPENDITURES | 6,654,842 | 6,694,140 | 7,499,405 | 7,310,460 | 7,451,285 |
| OPERATING INCOME/LOSS | 1,529,548 | 1,694,701 | 809,895 | 452,920 | 4,665,905 |
| TOTAL CAPITAL IMPROVEMENTS | 298,618 | 307,588 | 4,995,775 | 4,274,455 | 4,938,000 |
| EXCESS INCOME OVER EXPENSE | 1,230,930 | 1,387,113 | (4,185,880) | (3,821,535) | (272,095) |
| BEGINNING WORKING CAPITAL BALANCE MAY 1 | 4,835,571 | 6,066,501 | 7,453,614 | 7,453,614 | 3,632,079 |
| ENDING WORKING CAPITAL BALANCE APRIL 30 | 6,066,501 | 7,453,614 | 3,267,734 | 3,632,079 | 3,359,984 |

LIBERTYVILLE SPORTS COMPLEX

The Libertyville Sports Complex (LSC) is owned and operated by the Village. The LSC was built on 48 acres of land purchased by the Village in 2000. A fund was established in 2001 to account for the revenue and expenditures associated with the LSC. The facility opened in June of 2002. The LSC 'campus' features an indoor 160,000 square-foot recreation, sports and event facility with an Indoor Events Center with two (2) multi-purpose indoor turf fields, eight (8) multi-use basketball courts, Conference and Party Rooms, a full service Fitness Center and other amenities. The outdoor portion of the LSC campus is comprised of a Golf Driving Range & Clubhouse, as well as a Softball Field with lights. A miniature golf course, also on the LSC campus, is leased to a private management company

2014-15 Goals

1. **Operations:** Continue to improve the overall operation of the LSC business units focusing on the customer experience and customer service. Management supervision, and observation, along with interaction with customers, will facilitate successful fulfillment. Monthly safety and security reviews will help ensure a positive atmosphere for our customers. Weekly meetings with Staff, along with regular reviews with hourly staff and Managers on Duty, to provide leadership, clarity and understanding of operational efforts. *Weekly meetings with senior Staff, and frequent one-on-one interaction with Staff helped ensure successful operation of events and programming. Frequent meetings with Managers on Duty (MOD's) and hourly staff helped communication of operational expectations to front-line employees. Established a Department Safety Committee, which met monthly to review current and long-range safety within the facility. The LSC was voted as a Top Pick in the 2014 Daily Herald Reader's Choice Award for Best Family Value, Best Park District-Department, Best Yoga Classes, Best Fitness Center, and for the 3rd year in a row Best Golf Driving Range.*
2. **Sales and Revenues:** Revenue production and improving profit margins of each business unit at the LSC remains a priority. Maintaining our current clients and developing new business partnerships will be pursued aggressively. Increasing participation in our daily 'walk-up' Open Gym business and increasing LSC sponsorship revenues will be a focus. Continue regular sales-specific meetings with front-line Staff responsible for generating revenue. *Revenues are projected to increase in several areas including Sports Floor Rentals, Birthday Parties, Open Gym usage, Fitness Center memberships and Concessions which are projected to surpass revenue goals. Retention of key incumbent clients was accomplished, as well as development of new business. Sales meetings were held at least twice a month with key sales producing Staff members helped monitor, forecast and stay aggressive in sales efforts. Lease Agreement with the management firm operating the Miniature Golf Course extended their agreement for 3 additional years. New client, Illinois Bone & Joint Institute, signed 5-year lease agreement for first floor office space.*
3. **Programming and Events:** Improve all programs that we operate increasing revenues along with customer participation. Continue to grow our rental business and with clients that annually rent our facilities. Continue our "owned" events to drive revenues, customer discovery and awareness. Adding at least two more unique events or programs to build our calendar and expand our portfolio of capabilities and new revenue streams. *Youth basketball tournaments and youth basketball training organizations continued to increase their usage of the LSC. Special event Rentals, particularly private corporate events continued to grow, including Holiday Parties. Bar/Bat Mitzvah parties remained strong, and popular. Increased participation in youth volleyball produced greater rental space from local Volleyball organization. Several new rental events at the LSC included a combine tryout-day with a pro indoor football team, local US Army office conducting major recruiting operations with newly signed recruits, and a national Sports*

Festival organization selecting the LSC as a major Chicago site for their 3-Day Sports Festival event. 'Annual' events conducted by the LSC such as HalloweenFest, the 4th Annual Free Throw Challenge and the 4th Annual Blackhawks Roadwatch Party continued to be popular events earning positive publicity for the LSC. The 3rd Annual Kids Triathlon at Adler Park & Pool, conducted by our Fitness Center Staff and Adler Staff, grew in participation.

4. Marketing and Awareness: Heighten the awareness of each business unit of the LSC with aggressive marketing, publicity, promotion and advertising. Continue to develop creative, consistent, and regular messaging to attract consumer business and enhance the LSC image and reputation in the marketplace. Increase database customer information by 15%. Increase use of e-mailings, E-blasts and other electronic marketing mediums by 15%. Create 'followings' for the LSC business units with Facebook, Twitter and other social mediums. Finalize plans for exterior Signage at the LSC. Gain roadside and 'trailblazing' LSC directional signage on County and State roads leading to the LSC. *A good marketing mix of promotion, advertising and publicity helped the branding and marketing awareness of each LSC business unit. The "It Keeps Getting Better" slogan was incorporated in print advertising to enhance consistent LSC branding and image. E-mail messaging of both the LSC E-Newsletter and the Driving Range E-CLUB increased by over 20%. Fitness Center members received emails on a regular basis improving our marketing and communication with our membership. Email database increased by 15%. Several feature stories appeared in local papers showcasing LSC business units. Social media gained some traction with introduction of Twitter Tuesday. The LSC Website improved in its content and provided current information so as to attract more page viewers and more 'hits' to our Website for information.*

5. Alliances: Continue to culture, build and create alliances with Libertyville area businesses, the Lake County corporate market, Chambers of Commerce, Convention & Visitors Bureaus, local school districts, MainStreet Libertyville, schools and other key strategic partners. Continue the relationships with the major professional sports teams and the major universities in the Chicagoland region, and State, to enhance our sports reputation and our facilities. *Strong alliances continued with the many businesses, organizations, schools and strategic partners of the LSC. Participation and cooperation took place with Visit Lake County, MainStreet, the GLMV Chamber of Commerce, Libertyville Township, School Districts #70 and #128, local park districts and others. Relationships continued with Chicago's professional and amateur sports teams with summer camp involvement with the Chicago Bulls, White Sox, Bears, Red Stars women soccer, Chicago Wolves, Chicago Cubs and Northwestern University. The Chicago Blackhawks Roadwatch Party at the LSC was another successful partnership producing positive image and reputation for the LSC, receiving much Chicago area media awareness.*

6. Maintenance: Increase regular inspection of our equipment, at least once a month, to enable safe and sustained usage by our customers. Monitor daily, and communicate regularly, with outside agencies hired for custodial or grounds maintenance. Keeping as a priority, the maintenance, repairs and cleanliness of our facilities at each of the business units at the LSC. *Regular and consistent inspections, walkabouts, and observations occurred regarding the maintenance and cleanliness of the LSC. Monthly inspection reports were maintained on the Climbing Mountain and other LSC equipment. Outside contractors hired to perform the duties of grounds management of the LSC campus were monitored regularly to ensure satisfactory results. Increased scrutiny and expectations took place with our outside contractor assigned for indoor custodial work. Softball Field maintenance was assigned in-house producing favorable results.*

7. Customer Knowledge: Regular on-site interaction, observation and dialogue with our customers to learn their experiences and gain their insight to improve our programs and operations. Continue to seek customer ideas to earn repeat business, learn of new business

opportunities and add more testimonials to share with potential clients. Use of surveys to give us firsthand customer knowledge. Increase use of social media communication for customer knowledge. *Regular interaction occurred with a wide variety of our customers to gain knowledge of their experience at our LSC facilities. Timely follow up phone calls and emails were made to Facility Rental clients to allow for direct feedback, information and suggestions. Staff was active and successful in gaining comments and/or written feedback, providing dozens of excellent testimonials which will be featured on the LSC website. The database information of our clients increased accordingly, particularly with our programs and special events, allowing us to increase email correspondence to attendees of our events.*

8. Naming Rights of the LSC and 'Mini-Naming Rights'

Continue the pursuit of a "Naming Rights" sponsorship of the Libertyville Sports Complex. Also, pursue the sponsorship of 'Mini Naming Rights' of the LSC indoor turf fields, basketball courts and other new sponsorship opportunities. *Both Naming Rights of the LSC, as well as Mini Naming Rights of our LSC fields and courts, were pursued and explored. While no success was attained in either area, this will continued to be an opportunity for prospective sponsors to consider as market conditions improve, and knowledge of these opportunities increases.*

9. Capital Improvement Needs

Identify and develop a list of capital improvement needs, along with other needs and resources, to enhance the viable operations, long term and short term, of the Libertyville Sports Complex. *A comprehensive list of Capital Improvements was put together to identify a 10-Year Plan of prioritized needs for all the business units of the LSC campus, starting with the 2015-2016 fiscal year. Completion of planned Capital Improvements at the LSC for the '14-'15 fiscal year included Phase #1 of the Net Replacement Project for the Driving Range, the replacement of the Front Doors at the main entrance of the LSC and the purchase and installation of new Cycles in the Fitness Cycle Room. The one-year inspection of the new turf on both of our indoor fields received positive reports.*

2015-2016 Goals

1. Operations - Continue to find ways to improve our overall operation, customer service and safety at each of our business units at the LSC. This will be accomplished through increased inspections, increased communication and training of Staff, and regular observation reviews of our facilities, events, programs, offerings, and infrastructure. Continue regular weekly Staff meetings to ensure communication, status reports and follow up on key operational matters. Continue to interact with our customers, rental clients, and members via written and face-to-face dialogue, to gain feedback of their customer experience.

2. Marketing - Continue to drive awareness to our LSC facilities and its programs, activities, events and opportunities with aggressive and consistent messaging in marketing, promotion, publicity and advertising. Continue to develop creative marketing to attract consumer business, as well as augment our image and reputation. Increase the awareness of each of the business units of the LSC to drive sales. Utilize an effective marketing mix of print, electronic and social media. Increasing the database to our e-lists by 10%, and having consistent e-blasts to our e-lists at least once a month. Enhance the LSC Website with current and newsworthy information to attract more visitors and 'hits' to the LSC website by 10%.

3. Sales & Revenues - Continued emphasis, as a daily business focus, to increase sales and revenues at the LSC campus. Add at least two new facility rental clients for private events. Create at least one new source of revenue to add to the LSC portfolio. Add at least two new Sponsorship opportunities. Continue to pursue Naming Rights of the LSC and mini naming rights of the fields and courts inside the LSC. Continue weekly Staff meetings to review general sales updates, as well as meetings twice a month with key revenue producing Staff members to keep a dedicated emphasis and brainstorming on sales.

4. Events, Programming and Rental of Space - Continue to retain and grow our existing customer base for Rental of Space inside the LSC, as well as the pursuit of new business clients for the rental of space for special events, leagues, tournaments and other uses of the LSC. Gain at least two (2) new clients to host events to gain new revenue streams for the LSC. Continue to produce our annual branded events and seek to add another event that we can 'own'.

5. Alliances - Continue to culture and strengthen alliances with Libertyville area businesses, the Lake County corporate market, local Chambers of Commerce, Convention & Visitor Bureaus, local school districts, MainStreet Libertyville, Libertyville Township and other key strategic partners. Maintain the relationships with Chicago professional and amateur sports teams, as well as universities and colleges in the state and region, to enhance the sports reputation and image of our facilities.

6. Maintenance - Increase the regular inspection of our equipment, facilities and grounds to provide an excellent experience and a safe environment for our customers to enjoy. Monthly reports and updates will continue, as well as frequent inspections of our facilities. Monitor daily, and communicate regularly, with outside contractors assigned to perform custodial, grounds and other maintenance..

7. Capital Improvement Projects - Fulfillment of all Capital Improvement Projects approved for completion for the '15-'16 fiscal year, as well as taking the necessary steps to prepare for the planned Capital projects for short and long range implementation. Provide a smooth and efficient move with the Bolander-LSC Transition Project and integrate into the daily operations at the LSC.

Performance Data

| | Actual 2011-12 | Actual 2012-13 | Actual 2013-14 | Estimate 2014-15 | Projected 2015-16 |
|-------------------------------|-------------------|-------------------|-------------------|---------------------|----------------------|
| <i>Output Measures</i> | | | | | |
| Adult Soft Ball Teams | 103 | 109 | 105 | 80 | 102 |
| Adult Soccer Teams | 71 | 71 | 62 | 62 | 62 |
| Youth Soccer Teams | 135 | 140 | 104 | 84 | 84 |
| Health Club Memberships | 810 | 850 | 920 | 945 | 970 |
| Birthday Parties Booked | 171 | 138 | 144 | 140 | 140 |
| Sports Complex Visitors | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| | | | | | |
| \$5 Range Cards Sold | 5,144 | 9,994 | 3,704 | 4,200 | 4,600 |
| \$10 Range Cards Sold | 8,142 | 4,196 | 7,871 | 8,000 | 8,500 |
| \$20 Range Cards Sold | 5,831 | 5,993 | 5,168 | 5,500 | 6,000 |
| \$50 Range Cards Sold | 782 | 992 | 797 | 800 | 850 |
| \$100 Range Cards Sold | 370 | 378 | 343 | 375 | 380 |

DEPARTMENT SUMMARY

| EXPENDITURES | 2012-13 ACTUAL | 2013-14 ACTUAL | 2014-15 BUDGET | 2014-15 ESTIMATE | 2015-16 APPROVED |
|---------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| SALARIES & WAGES | 858,660 | 883,276 | 905,185 | 904,756 | 949,935 |
| EMPLOYEE BENEFITS | 208,252 | 232,838 | 260,170 | 257,124 | 268,050 |
| CONTRACTUAL | 215,726 | 199,703 | 206,090 | 179,958 | 195,750 |
| UTILITIES | 183,502 | 211,095 | 180,480 | 203,833 | 205,000 |
| COMMODITIES | 248,506 | 249,846 | 228,510 | 222,740 | 239,490 |
| CAPITAL | 0 | 35,927 | 44,000 | 102,870 | 173,000 |
| REPAIRS & MAINTENANCE | 223,566 | 283,359 | 229,810 | 222,651 | 227,280 |
| TRANSFERS | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| DEBT | 870,594 | 838,916 | 1,485,015 | 1,483,975 | 1,486,825 |
| TOTAL LIBERTYVILLE SPORTS COMPLEX | 2,820,806 | 2,946,960 | 3,551,260 | 3,589,907 | 3,757,330 |

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

| | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|------------------------------------|---|-----------|-----------|-----------|-----------|-----------|
| BUDGETED REVENUES | | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| <u>INDOOR SPORTS CENTER</u> | | | | | | |
| 01 | 606 ADULT PROGRAMS (Formerly Program Fees) | 120,776 | 105,280 | 110,000 | 90,000 | 105,000 |
| | 607 BASKETBALL PROGRAMS (Formerly Program Fees) | 87,571 | 91,131 | 90,000 | 85,000 | 90,000 |
| | 608 SOCCER PROGRAMS (Formerly Program Fees) | 276,492 | 208,964 | 210,000 | 190,000 | 190,000 |
| | 610 YOUTH PROGRAMS (Formerly Program Fees) | 52,467 | 77,166 | 70,000 | 70,000 | 70,000 |
| | 611 CONTRACTUAL PROGRAMS | 51,371 | 51,703 | 53,000 | 48,641 | 49,600 |
| | 612 FACILITY RENTALS | 22,597 | 25,927 | 25,000 | 25,000 | 25,000 |
| | 614 PARTIES | 25,190 | 30,513 | 23,000 | 34,720 | 33,000 |
| | 615 VENDING | 4,601 | 4,374 | 4,000 | 4,500 | 4,500 |
| | 616 CLIMBING WALL | 39,771 | 41,934 | 40,000 | 40,000 | 40,000 |
| | 617 SPORTS GROUPS | 770,871 | 818,154 | 780,000 | 885,000 | 875,000 |
| | 618 DROP-IN PROGRAM FEES | 105,682 | 111,954 | 105,000 | 108,000 | 108,000 |
| | 619 FITNESS CLASSES | 16,161 | 22,203 | 17,000 | 17,000 | 17,000 |
| | 620 FITNESS MEMBERSHIPS | 381,734 | 400,428 | 360,000 | 378,000 | 375,000 |
| | 621 LEASE REVENUES | 67,358 | 37,644 | 38,525 | 41,060 | 39,425 |
| | 622 SPONSORSHIP INCOME | 47,538 | 44,663 | 60,000 | 55,000 | 60,000 |
| | 623 PERSONAL TRAINERS | 32,410 | 29,064 | 30,500 | 30,500 | 30,500 |
| | 639 CONCESSIONS | 189,198 | 193,539 | 185,000 | 195,000 | 200,000 |
| | 676 GRANT | 0 | 0 | 0 | 0 | 0 |
| | 677 DAMAGE TO VILLAGE EQUIPMENT | 0 | 0 | 0 | 2,538 | 0 |
| | 699 MISCELLANEOUS | 2,722 | 1,300 | 300 | 2,500 | 300 |
| | Subtotal Indoor Sports Center | 2,294,510 | 2,295,941 | 2,201,325 | 2,302,459 | 2,312,325 |
| <u>GOLF LEARNING CENTER</u> | | | | | | |
| 02 | 630 RANGE BALLS | 292,860 | 262,505 | 300,000 | 280,000 | 295,000 |
| | 631 EQUIPMENT RENTAL | 160 | 361 | 300 | 200 | 300 |
| | 632 PRO SHOP MERCHANDISE | 39,279 | 36,035 | 40,000 | 27,000 | 35,000 |
| | 633 LESSONS | 17,053 | 13,983 | 15,300 | 13,600 | 14,000 |
| | 635 GOLF RANGE RENTAL | 7,984 | 15,388 | 8,500 | 13,000 | 10,000 |
| | 636 PRIVATE LESSON SHARED REVENUE | 5,620 | 934 | 1,700 | 1,700 | 1,700 |
| | 637 CLUB FITTING | 225 | 340 | 300 | 300 | 325 |
| | 638 LEASE REVENUE | 30 | 0 | 0 | 0 | 0 |
| | 649 MISCELLANEOUS | 90 | 0 | 250 | 250 | 250 |
| | Subtotal Golf Learning Center | 363,301 | 329,546 | 366,350 | 336,050 | 356,575 |
| <u>FAMILY ENTERTAINMENT CENTER</u> | | | | | | |
| 03 | 655 LEASING OF SPACE | 56,321 | 69,991 | 79,530 | 51,400 | 53,200 |
| | 669 MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| | Subtotal Family Entertainment Center | 56,321 | 69,991 | 79,530 | 51,400 | 53,200 |
| <u>GENERAL REVENUES</u> | | | | | | |
| | 690 INTEREST INCOME | 0 | 0 | 0 | 0 | 0 |
| | 696 LAWSUIT SETTLEMENT | 0 | 0 | 0 | 0 | 0 |
| | 698 BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 |
| | 697 TRANSFER FROM OTHER FUNDS | 332,000 | 2,108,030 | 904,055 | 900,000 | 1,035,230 |
| | 699 MISCELLANEOUS | | | | | |
| | Subtotal General Revenues | 332,000 | 2,108,030 | 904,055 | 900,000 | 1,035,230 |
| TOTAL SPORTS COMPLEX REVENUES | | 3,046,132 | 4,803,508 | 3,551,260 | 3,589,909 | 3,757,330 |

SPORTS COMPLEX – INDOOR FACILITY

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|---|------------------------------|------------------------------|-----------------------------|
| <u>Administration</u> | | | |
| Director of Recreation & Sports Complex | 1 (55%) | 1 (55%) | \$72,662 |
| Recreation Manager | 1 | 1 | 79,956 |
| Recreation Supervisor | 1(100%), 1 (50 %) | 1(100%), 1 (50 %) | 82,027 |
| Village Administrator | 1 (10%) | 1 (10%) | 22,430 |
| Director of Finance | 1 (10%) | 1 (10%) | 16,260 |
| Accounting Assistant II | 2 (10%) | 2 (10%) | 11,180 |
| Communications Specialist (Part-Time) | - | 1 (20%) | 6,445 |
| Recreation & SC Business Manager | 1 (10%) | 1 (10%) | 8,890 |
| | | | \$299,850 |
| <u>Maintenance</u> | | | |
| Grounds Maintenance Supervisor | 1 (4%) | 1 (4%) | \$3,300 |
| Ballfield Maintenance | - | 1 | 4,950 |
| Parks Facility Technicians | 1 (70%) | 1 (70%) | 32,760 |
| Parks Maintenance Technician I | 1 (100%) | 1 (100%) | 36,060 |
| | | | \$77,070 |
| <u>Fitness</u> | | | |
| Recreation Supervisor | 1 | 1 | \$73,560 |
| Group Fitness Supervisor (Part-Time) | | | 32,500 |
| Group Exercise Instructors/Supervisor | | | 64,020 |
| Babysitting | | | 12,515 |
| Fitness Desk and Floor Leaders | | | 53,000 |
| Personal Trainers | | | 22,495 |
| | | | \$258,090 |
| <u>Facility Rentals</u> | | | |
| Concessions | | | \$20,450 |
| Birthday Parties | | | 5,112 |
| Front Desk Attendants | | | 55,788 |
| Climbing Wall | | | 27,342 |
| MOD | | | 46,013 |
| | | | \$154,705 |
| <u>Part-time Program Staff</u> | | | |
| Adult Programs | | | \$6,000 |
| Youth Programs | | | 15,000 |
| Facility Rentals | | | 19,500 |
| Soccer | | | 5,000 |
| Youth Basketball | | | 4,500 |
| | | | \$50,000 |

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

| | |
|-----------------------|-----------------|
| Replacement Equipment | \$10,000 |
| Softball | 5,000 |
| Basketball | 9,000 |
| Other Program | 2,000 |
| Portable Toilet | 1,000 |
| Repairs | 3,000 |
| Misc Rental Equipment | 3,000 |
| | <u>\$33,000</u> |

707 Contracted Services

| | |
|----------------------------|-----------------|
| Adult Basketball Officials | \$15,500 |
| Softball Officials | 18,000 |
| Soccer Officials | 27,250 |
| Football Officials | 2,500 |
| Youth Basketball Officials | 9,100 |
| | <u>\$72,350</u> |

712 Maintenance of Building

| | |
|--------------------------------|------------------|
| Custodial Services | \$51,950 |
| Janitorial Supplies | 23,000 |
| Other Repairs and Supplies | 10,100 |
| HVAC | 4,000 |
| Floor Mats | 3,500 |
| Elevator Inspection & Upgrades | 3,950 |
| Repairs to Digital Sign | 3,000 |
| Additional Cleaning | 8,050 |
| | <u>\$107,550</u> |

713 Independent Contractors

| | |
|-----------------------|-----------------|
| Fencing | \$3,240 |
| Music in the Box | 7,700 |
| Tae Kwon Do | 21,000 |
| Libertyville Warriors | 2,240 |
| | <u>\$34,180</u> |

790 Capital Outlays

| | |
|----------------------------------|------------------|
| Replace Meeting Room Floors | \$9,000 |
| Remodeling (Bolander Transition) | 150,000 |
| | <u>\$159,000</u> |

714 Maintenance of Grounds

| | |
|-------------------------------|-----------------|
| Contractual Maintenance | \$35,000 |
| Ball field Infield Renovation | 2,500 |
| Snow Plowing | 35,000 |
| Parking Lot | 3,750 |
| | <u>\$76,250</u> |

720 Insurance

| | |
|---------|------------------|
| Medical | \$108,830 |
| Dental | 5,820 |
| Life | 450 |
| | <u>\$115,100</u> |

721 IRMA

| | |
|---------------------|-----------------|
| Annual Contribution | \$39,910 |
| Deductible | 10,000 |
| | <u>\$49,910</u> |

725 Supplies – Adult Athletic Programs

| | |
|--------------------|---------|
| Sports Team Awards | \$4,500 |
|--------------------|---------|

734 Materials and Supplies – Fitness

| | |
|--|-----------------|
| Exercise Equipment | \$2,000 |
| Babysitting Supplies | 100 |
| Fitness Supplies | 2,200 |
| Maintenance of Equipment (Fitness Room) | 3,200 |
| Miscellaneous | 1,800 |
| Maintenance of Washer/Dryer | 2,000 |
| | <u>\$11,300</u> |

751 Climbing Wall and Front Desk

| | |
|------------------------|----------------|
| Climbing Wall Supplies | \$2,000 |
| Auto Belay Cables | 2,500 |
| | <u>\$4,500</u> |

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

| | | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|-----|---|-----------|-----------|-----------|-----------|-----------|
| BUDGETED EXPENDITURES | | | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- | 701 | SALARIES - ADMINISTRATIVE STAFF | 251,116 | 272,275 | 280,690 | 280,521 | 299,850 |
| 1- | 702 | SALARIES - MAINTENANCE | 71,012 | 72,907 | 72,860 | 71,876 | 77,070 |
| 1- | 703 | SALARIES - FITNESS | 236,374 | 240,098 | 249,100 | 249,100 | 258,090 |
| 1- | 704 | SALARIES - CONFERENCE/FRONT DESK/PARTIES | 153,060 | 152,418 | 144,840 | 151,300 | 154,705 |
| 1- | 705 | SALARIES - PROGRAMS | 46,852 | 46,239 | 48,705 | 48,500 | 50,000 |
| TOTAL SALARIES & WAGES | | | 758,414 | 783,937 | 796,195 | 801,297 | 839,715 |
| 2- | 720 | INSURANCE | 66,015 | 83,171 | 111,080 | 106,739 | 115,100 |
| 2- | 747 | UNEMPLOYMENT BENEFITS | (3,326) | 0 | 0 | 0 | 0 |
| 2- | 793 | IL MUNICIPAL RETIREMENT FUND | 59,179 | 72,319 | 72,980 | 72,980 | 70,742 |
| 2- | 794 | FICA/MEDICARE | 56,174 | 57,914 | 59,405 | 59,405 | 62,623 |
| TOTAL EMPLOYEE BENEFITS | | | 178,042 | 213,404 | 243,465 | 239,124 | 248,465 |
| 3- | 707 | ATHLETIC CONTRACTED SERVICES | 98,424 | 95,578 | 85,100 | 72,296 | 72,350 |
| 3- | 713 | INDEPENDENT CONTRACTORS | 35,433 | 33,035 | 37,100 | 32,392 | 34,180 |
| 3- | 721 | INTERGOVERNMENTAL RISK MGMT AGENCY | 48,409 | 43,302 | 52,560 | 47,125 | 49,910 |
| 3- | 742 | PHOTOPROCESSING | 2,305 | 1,962 | 2,300 | 2,655 | 2,330 |
| TOTAL CONTRACTUAL | | | 184,571 | 173,877 | 177,060 | 154,468 | 158,770 |
| 4- | 708 | ELECTRICITY | 126,101 | 137,559 | 117,000 | 140,000 | 140,000 |
| 4- | 709 | NORTH SHORE GAS | 27,690 | 38,698 | 30,000 | 32,500 | 32,500 |
| 4- | 710 | TELEPHONE | 5,073 | 5,801 | 5,580 | 4,100 | 4,500 |
| TOTAL UTILITIES | | | 158,864 | 182,058 | 152,580 | 176,600 | 177,000 |
| 5- | 706 | SUPPLIES YOUTH SPORTS | 17,619 | 23,645 | 25,000 | 30,000 | 33,000 |
| 5- | 716 | CONCESSIONS | 100,572 | 94,847 | 70,000 | 75,500 | 75,000 |
| 5- | 723 | OFFICE SUPPLIES | 1,551 | 2,406 | 3,520 | 3,520 | 7,100 |
| 5- | 725 | SUPPLIES ADULT ATHLETIC PROGRAMS | 5,065 | 4,899 | 7,000 | 4,000 | 4,500 |
| 5- | 726 | TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 0 | 0 | 0 | 0 | 0 |
| 5- | 733 | MATERIALS & SUPPLIES CONFERENCE/BIRTHDAYS | 3,700 | 7,306 | 4,850 | 4,840 | 6,000 |
| 5- | 734 | MATERIALS & SUPPLIES FITNESS | 10,444 | 10,642 | 10,600 | 10,600 | 11,300 |
| 5- | 736 | CREDIT CARD/BANK FEE | 40,049 | 39,653 | 40,000 | 40,000 | 40,000 |
| 5- | 750 | REFUNDS | (2,556) | (5) | 0 | 0 | 0 |
| 5- | 751 | CLIMBING WALL/FRONT DESK | 2,408 | 3,687 | 4,000 | 4,000 | 4,500 |
| 5- | 799 | MISCELLANEOUS | 5,636 | 7,649 | 0 | 0 | 0 |
| TOTAL COMMODITIES | | | 184,488 | 194,729 | 164,970 | 172,460 | 181,400 |
| 6- | 790 | CAPITAL OUTLAYS | 0 | 35,927 | 30,000 | 88,870 | 159,000 |
| TOTAL CAPITAL | | | 0 | 35,927 | 30,000 | 88,870 | 159,000 |
| 7- | 712 | MAINTENANCE BUILDING | 85,546 | 84,857 | 97,550 | 97,550 | 107,550 |
| 7- | 714 | MAINTENANCE GROUNDS | 86,060 | 151,012 | 88,000 | 82,240 | 76,250 |
| 7- | 717 | MAINTENANCE-VEHICLE | 5,210 | 5,210 | 5,210 | 5,210 | 5,315 |
| TOTAL REPAIRS & MAINTENANCE | | | 176,816 | 241,079 | 190,760 | 185,000 | 189,115 |
| 8- | 789 | TECHNOLOGY EQUIPMENT & REPLACEMENT | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| TOTAL TRANSFER | | | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 9- | 753 | FITNESS EQUIPMENT LEASE | 0 | 546 | 21,020 | 21,230 | 21,230 |
| TOTAL DEBT | | | 0 | 546 | 21,020 | 21,230 | 21,230 |
| TOTAL INDOOR SPORTS CENTER EXPENDITURES | | | 1,653,195 | 1,837,557 | 1,788,050 | 1,851,049 | 1,986,695 |

SPORTS COMPLEX – GOLF LEARNING CENTER

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|-----------------------------------|------------------------------|------------------------------|-----------------------------|
| <u>Administration</u> | | | |
| Director of Rec. & Sports Complex | 1 (15%) | 1 (15%) | \$19,817 |
| Recreation & SC Business Manager | 1 (10%) | 1 (10%) | 8,888 |
| | | | \$28,705 |
| <u>Maintenance</u> | | | |
| Golf Maintenance Specialist | 1 (3%) | 1 (3%) | \$2,475 |
| Parks Facility Technician | 1 (30%) | 1 (30%) | 14,040 |
| | | | \$16,515 |
| <u>Pro Shop</u> | | | |
| Part Time | | | \$65,000 |

Account Detail

| | |
|---|---|
| <p>706 Materials and Supplies</p> <p>Cable – Netting Repairs \$3,500</p> <p>Automatic Tee Machines 1,500</p> <p>Miscellaneous <u>440</u></p> <p> \$5,540</p> | <p>733 Materials & Supplies – Pro Shop</p> <p>Debit Cards \$7,200</p> <p>Range Balls 10,000</p> <p>Mats and Tees 2,000</p> <p>Miscellaneous <u>800</u></p> <p> \$20,000</p> |
| <p>713 Maintenance Grounds</p> <p>Contract Maintenance \$29,815</p> <p>Miscellaneous 2,100</p> <p>Parking Lot Striping 350</p> <p>Limestone Screening/Sand Trap <u>500</u></p> <p> \$32,765</p> | <p>790 Capital Outlays</p> <p>Replace Netting \$14,000</p> |

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

| BUDGETED EXPENDITURES | | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|-----|------------------------------------|---------|---------|----------|----------|----------|
| | | | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- | 701 | SALARIES - ADMINISTRATIVE STAFF | 24,447 | 25,850 | 27,335 | 27,340 | 28,705 |
| 1- | 702 | SALARIES - MAINTENANCE | 16,025 | 16,817 | 16,655 | 16,119 | 16,515 |
| 1- | 703 | SALARIES - PRO SHOP | 59,774 | 56,672 | 65,000 | 60,000 | 65,000 |
| 1- | 704 | SALARIES - LESSONS | 0 | 0 | 0 | 0 | 0 |
| TOTAL SALARIES & WAGES | | | 100,246 | 99,339 | 108,990 | 103,459 | 110,220 |
| 2- | 720 | INSURANCE | 18,197 | 3,056 | 0 | 0 | 0 |
| 2- | 747 | UNEMPLOYMENT BENEFITS | (3,725) | 0 | 0 | 0 | 0 |
| 2- | 793 | IL MUNICIPAL RETIREMENT FUND | 8,218 | 8,875 | 8,475 | 9,765 | 11,115 |
| 2- | 794 | FICA/MEDICARE | 7,520 | 7,503 | 8,230 | 8,235 | 8,470 |
| TOTAL EMPLOYEE BENEFITS | | | 30,210 | 19,434 | 16,705 | 18,000 | 19,585 |
| 3- | 716 | CONTRACTUAL-GOLF LESSONS | 10,360 | 7,207 | 10,710 | 9,500 | 9,800 |
| 3- | 721 | INTERGOVERNMENTAL RISK MGMT AGENCY | 20,747 | 18,558 | 18,240 | 15,910 | 17,100 |
| 3- | 728 | CONSULTING SERVICES | 0 | 0 | 0 | 0 | 10,000 |
| 3- | 742 | PHOTOPROCESSING | 48 | 61 | 80 | 80 | 80 |
| TOTAL CONTRACTUAL | | | 31,155 | 25,826 | 29,030 | 25,490 | 36,980 |
| 4- | 708 | ELECTRICITY | 6,954 | 6,804 | 8,000 | 6,500 | 7,000 |
| 4- | 709 | NORTH SHORE GAS | 7,413 | 9,762 | 8,000 | 10,000 | 10,000 |
| 4- | 710 | TELEPHONE | 3,319 | 3,866 | 3,700 | 2,933 | 3,000 |
| TOTAL UTILITIES | | | 17,686 | 20,432 | 19,700 | 19,433 | 20,000 |
| 5- | 706 | MATERIALS AND SUPPLIES | 5,009 | 4,255 | 5,540 | 5,540 | 5,540 |
| 5- | 723 | OFFICE SUPPLIES | 212 | 98 | 250 | 200 | 250 |
| 5- | 733 | MATERIALS & SUPPLIES-PRO SHOP | 22,830 | 17,692 | 19,650 | 19,600 | 20,000 |
| 5- | 735 | PRO SHOP MERCHANDISE | 35,967 | 33,072 | 38,000 | 24,840 | 32,200 |
| 5- | 752 | UNIFORMS | 0 | 0 | 100 | 100 | 100 |
| TOTAL COMMODITIES | | | 64,018 | 55,117 | 63,540 | 50,280 | 58,090 |
| 6- | 790 | CAPITAL OUTLAYS | 0 | 0 | 14,000 | 14,000 | 14,000 |
| TOTAL CAPITAL | | | 0 | 0 | 14,000 | 14,000 | 14,000 |
| 7- | 712 | MAINTENANCE BUILDING | 829 | 1,073 | 2,650 | 2,600 | 2,400 |
| 7- | 713 | MAINTENANCE GROUNDS | 43,465 | 37,633 | 32,150 | 30,550 | 32,765 |
| 7- | 715 | MAINTENANCE OTHER EQUIPMENT | 1,082 | 2,213 | 2,250 | 2,250 | 1,000 |
| TOTAL REPAIRS & MAINTENANCE | | | 45,376 | 40,919 | 37,050 | 35,400 | 36,165 |
| TOTAL GOLF LEARNING CENTER EXPENDITURES | | | 288,691 | 261,067 | 289,015 | 266,062 | 295,040 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
LIBERTYVILLE SPORTS COMPLEX - FAMILY ENTERTAINMENT CENTER 60-6003

| | | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|-----|------------------------------------|---------|---------|----------|----------|----------|
| BUDGETED EXPENDITURES | | | ACTUAL | ACTUAL | APPROVED | 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 | 4,896 | 5,580 | 6,200 | 5,800 | 6,000 |
| 4- | 709 | NORTH SHORE GAS | 2,056 | 3,025 | 2,000 | 2,000 | 2,000 |
| 4- | 710 | TELEPHONE | 0 | 0 | 0 | 0 | 0 |
| TOTAL UTILITIES | | | 6,952 | 8,605 | 8,200 | 7,800 | 8,000 |
| 6- | 790 | CAPITAL OUTLAYS | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | 0 | 0 | 0 | 0 | 0 |
| 7- | 712 | MAINTENANCE BUILDING | 1,374 | 1,361 | 2,000 | 2,251 | 2,000 |
| 7- | 713 | MAINTENANCE GROUNDS | 0 | 0 | 0 | 0 | 0 |
| TOTAL REPAIRS & MAINTENANCE | | | 1,374 | 1,361 | 2,000 | 2,251 | 2,000 |
| TOTAL FAMILY ENTERTAINMENT EXPENDITURES | | | 8,326 | 9,966 | 10,200 | 10,051 | 10,000 |

SPORTS COMPLEX – DEBT SERVICE

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

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

Account Detail

795 Principal Payments

| | |
|-------------------------|----------------|
| Series 2010 G.O. Bond A | \$75,000 |
| Series 2010 G.O. Bond B | 175,000 |
| Series 2010 G.O. Bond C | <u>505,000</u> |
| | \$755,000 |

796 Interest Payments

| | |
|---------------------------|---------------|
| Bonds (June 15, & Dec 15) | |
| Series 2010 G.O. Bond A | 471,005 |
| Series 2010 G.O. Bond B | 156,615 |
| Series 2010 G.O. Bond C | <u>81,975</u> |
| | \$709,595 |

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

| | | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|-----|---------------------------------------|---------|---------|-----------|-----------|-----------|
| BUDGETED EXPENDITURES | | | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 3- | 728 | TECHNICAL SERVICES (SALE OF FEC PROP) | - | - | - | - | - |
| | | TOTAL CONTRACTUAL | - | - | - | - | - |
| 5- | 799 | MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL COMMODITIES | 0 | 0 | 0 | 0 | 0 |
| 9- | 730 | BOND ISSUE COSTS | 62,437 | 62,437 | 0 | 0 | 0 |
| 9- | 795 | PRINCIPAL PAYMENTS | 0 | 0 | 735,000 | 735,000 | 755,000 |
| 9- | 796 | INTEREST PAYMENTS | 806,373 | 773,400 | 726,745 | 726,745 | 709,595 |
| 9- | 797 | PAYING AGENT FEES | 1,784 | 2,533 | 2,250 | 1,000 | 1,000 |
| | | TOTAL DEBT | 870,594 | 838,370 | 1,463,995 | 1,462,745 | 1,465,595 |
| | | TOTAL DEBT SERVICE EXPENDITURES | 870,594 | 838,370 | 1,463,995 | 1,462,745 | 1,465,595 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
LIBERTYVILLE SPORTS COMPLEX - SUMMARY BUDGET

| LIBERTYVILLE SPORTS COMPLEX FUND SUMMARY | 2012-13 ACTUAL | 2013-14 ACTUAL | 2014-15 BUDGET | 2014-15 ESTIMATE | 2015-16 APPROVED |
|---|-------------------|-------------------|-------------------|---------------------|---------------------|
| INDOOR SPORTS COMPLEX | | | | | |
| REVENUES | 2,294,510 | 2,295,941 | 2,201,325 | 2,302,459 | 2,312,325 |
| EXPENDITURES | 1,653,195 | 1,837,557 | 1,788,050 | 1,851,049 | 1,986,695 |
| INCOME/LOSS BEFORE DEBT SERVICE PAYMENT | 641,315 | 458,384 | 413,275 | 451,410 | 325,630 |
| DEBT SERVICE (65% OF DEBT) | 565,886 | 544,941 | 951,597 | 950,784 | 952,637 |
| NET INCOME/(LOSS) INDOOR SPORTS COMPLEX | 75,429 | (86,557) | (538,322) | (499,374) | (627,007) |
| GOLF LEARNING CENTER | | | | | |
| REVENUES | 363,301 | 329,546 | 366,350 | 336,050 | 356,575 |
| EXPENDITURES | 288,691 | 261,067 | 289,015 | 266,062 | 295,040 |
| INCOME/LOSS BEFORE DEBT SERVICE PAYMENT | 74,610 | 68,479 | 77,335 | 69,988 | 61,535 |
| DEBT SERVICE (35% OF DEBT) | 304,708 | 293,430 | 512,398 | 511,961 | 512,958 |
| NET INCOME/(LOSS) GOLF LEARNING CENTER | (230,098) | (224,951) | (435,063) | (441,973) | (451,423) |
| FAMILY ENTERTAINMENT CENTER | | | | | |
| REVENUES | 56,321 | 69,991 | 79,530 | 51,400 | 53,200 |
| EXPENDITURES | 8,326 | 9,966 | 10,200 | 10,051 | 10,000 |
| INCOME/LOSS BEFORE DEBT SERVICE PAYMENT | 47,995 | 60,025 | 69,330 | 41,349 | 43,200 |
| DEBT SERVICE () | - | - | - | - | - |
| NET INCOME/(LOSS) FAMILY ENTERTAINMENT CENTER | 47,995 | 60,025 | 69,330 | 41,349 | 43,200 |
| GENERAL (BOND ISSUE) | | | | | |
| REVENUES | 332,000 | 2,108,030 | 904,055 | 900,000 | 1,035,230 |
| EXPENDITURES | 1,784 | 2,533 | 2,250 | 1,000 | 1,000 |
| INCOME/LOSS | 330,216 | 2,105,497 | 901,805 | 899,000 | 1,034,230 |
| TOTAL SPORTS COMPLEX REVENUES | 3,046,132 | 4,803,508 | 3,551,260 | 3,589,909 | 3,757,330 |
| TOTAL SPORTS COMPLEX EXPENDITURES | 2,820,806 | 2,946,960 | 3,551,260 | 3,589,907 | 3,757,330 |
| NET INCOME/(LOSS) | 225,326 | 1,856,548 | 0 | 2 | 0 |
| BEGINNING WORKING CAPITAL BALANCE MAY 1 | (2,081,874) | (1,856,548) | 0 | 0 | 2 |
| ENDING WORKING CAPITAL APRIL 30 | (1,856,548) | 0 | 0 | 2 | 2 |

TAX INCREMENT FINANCING (T.I.F.)

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

The Village of Libertyville established a geographically identifiable T.I.F. District in 1986 which was due to expire in 2010. The technique of T.I.F. is being implemented on the basis of a redevelopment plan and subsequent sub area plan. In addition, a multi-year TIF implementation work plan has been created and will guide the Village's efforts in the TIF District. In 2010, the TIF was extended for a 12 year period and now expires in 2021. The extension funded ground improvements to the parking lot on the west side of the downtown and will be used for a second parking structure on the west side along with ground improvements on the east. As part of the agreements with the other taxing bodies in the TIF area, the Village will rebate 70% of all property tax revenues on an annual basis.

Account Detail

776 Parking Improvement

| | |
|-----------------------------------|---------------|
| Civic Center Parking Construction | \$3,000,000 |
| Civic Center Parking Design | 500,000 |
| Legion Lot Landscaping | <u>25,000</u> |
| | \$3,525,000 |

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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------|------------------|------------------|------------------|------------------|------------------|
| BUDGETED TIF REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| C 609 PROPERTY TAX | 2,772,097 | 2,942,657 | 3,000,000 | 3,193,830 | 3,200,000 |
| C 690 INTEREST | 1,997 | 7,201 | 5,000 | 6,000 | 6,000 |
| C 699 MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| TOTAL TIF REVENUES | <u>2,774,094</u> | <u>2,949,858</u> | <u>3,005,000</u> | <u>3,199,830</u> | <u>3,206,000</u> |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 776 PARKING IMPROVEMENTS | 61,532 | 42,209 | 105,000 | 141,305 | 3,525,000 |
| 798 SURPLUS REBATED | 1,940,466 | 2,059,852 | 2,100,000 | 2,235,680 | 2,300,000 |
| 799 MISCELLANEOUS | 3,520 | 3,530 | 4,000 | 4,265 | 4,300 |
| TOTAL TIF EXPENDITURES | <u>2,005,518</u> | <u>2,105,591</u> | <u>2,209,000</u> | <u>2,381,250</u> | <u>5,829,300</u> |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|------------------|------------------|------------------|------------------|------------------|
| TAX INCREMENT FINANCING DISTRICT SUMMARY | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL REVENUES | 2,774,094 | 2,949,858 | 3,005,000 | 3,199,830 | 3,206,000 |
| TOTAL EXPENDITURES | <u>2,005,518</u> | <u>2,105,591</u> | <u>2,209,000</u> | <u>2,381,250</u> | <u>5,829,300</u> |
| NET INCOME / (LOSS) | 768,576 | 844,267 | 796,000 | 818,580 | (2,623,300) |
| BEGINNING BALANCE MAY 1 | <u>550,158</u> | <u>1,318,734</u> | <u>2,163,001</u> | <u>2,163,001</u> | <u>2,981,581</u> |
| ENDING BALANCE APRIL 30 | <u>1,318,734</u> | <u>2,163,001</u> | <u>2,959,001</u> | <u>2,981,581</u> | <u>358,281</u> |

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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---------------------------|---------|---------|---------|----------|----------|
| BUDGETED REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 601 PARKING IMPACT FEE | 0 | 0 | 0 | 0 | 435,000 |
| 602 SIDEWALK IMPACT FEE | 0 | 2,452 | 0 | 4,900 | 0 |
| 690 INTEREST | 0 | 0 | 0 | 0 | 0 |
| 699 MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| TOTAL IMPACT FEE REVENUES | 0 | 2,452 | 0 | 4,900 | 435,000 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|----------------------------------|---------|---------|----------|----------|----------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | APPROVED | 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 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-------------------------|---------|---------|---------|----------|----------|
| IMPACT FEE FUND SUMMARY | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL REVENUES | 0 | 2,452 | 0 | 4,900 | 435,000 |
| TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 |
| NET INCOME / (LOSS) | 0 | 2,452 | 0 | 4,900 | 435,000 |
| BEGINNING BALANCE MAY 1 | 0 | 0 | 2,452 | 2,452 | 7,352 |
| ENDING BALANCE APRIL 30 | 0 | 2,452 | 2,452 | 7,352 | 442,352 |

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 |
|-----------------------|----|--------|

784 Sidewalks & Bike Paths

| | | |
|------------------------------|----|--------|
| Various Sidewalk Replacement | \$ | 65,000 |
|------------------------------|----|--------|

773 Road Improvement Program

| | | |
|--------------------------------|----|------------------|
| 15-16 Program Engineering | \$ | 90,000 |
| 15-16 Reconstruction | | 675,000 |
| Pavement Patching | | 200,000 |
| Crack Sealing | | 35,000 |
| Thermoplastic Pavement Marking | | 40,000 |
| | \$ | <u>1,040,000</u> |

799 Miscellaneous

| | | |
|---------------------------|----|---------------|
| Sticker Decals | \$ | 3,000 |
| Vehicle Forms Printing | | 10,000 |
| Postage for Stickers | | 6,500 |
| Infrastructure Mgmt Study | | 35,000 |
| | \$ | <u>54,500</u> |

774 Storm Sewer Improvement

| | | |
|-------------------------------|----|----------------|
| North Shore Bikepath Drainage | \$ | 121,000 |
| Greentree Storm Sewer | | 15,000 |
| Sunset Dr Storm Sewer | | 10,000 |
| | \$ | <u>146,000</u> |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 CAPITAL IMPROVEMENT FUND 40-00

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|------------------|----------------|----------------|----------------|----------------|
| BUDGETED REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 626 VEHICLE LICENSES | 418,530 | 430,168 | 420,000 | 415,000 | 420,000 |
| 671 TELECOM INFRASTRUCTURE MAINT FEE | 291,015 | 269,632 | 270,000 | 260,000 | 255,000 |
| 676 GRANTS | 380,786 | 0 | 32,000 | 0 | 30,000 |
| 684 FEDERAL REIMBURSEMENT | 0 | 0 | 0 | 0 | 0 |
| 690 INTEREST | 2,995 | 4,301 | 4,000 | 3,000 | 3,500 |
| 691 TRANSFER GENERAL FUND | 0 | 0 | 0 | 0 | 0 |
| 699 MISCELLANEOUS | 842 | 2,293 | 0 | 3,200 | 25,000 |
| TOTAL CAPITAL IMPROVEMENT REVENUES | 1,094,168 | 706,394 | 726,000 | 681,200 | 733,500 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|----------------|------------------|------------------|------------------|------------------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 768 STREETScape IMPROVEMENTS | - | 28,804 | 50,000 | 30,000 | 30,000 |
| 773 ANNUAL ROAD IMPROVEMENT PROGRAM | 166,906 | 963,900 | 1,400,000 | 1,029,000 | 1,040,000 |
| 774 STORM SEWER IMPROVEMENTS | 36,508 | 58,820 | 70,000 | 76,195 | 146,000 |
| 775 STREETLIGHT REPLACEMENT/PAINTING | | 45,065 | 40,000 | 31,230 | 40,000 |
| 782 BRIDGE REPAIR & REPLACEMENT | | | 50,000 | 10,000 | 50,000 |
| 781 ENGINEERING FAU PROJECTS | 50,677 | 0 | 135,000 | | |
| 784 SIDEWALKS AND BIKE PATHS | 113,300 | 66,309 | 60,000 | 60,000 | 65,000 |
| 789 PETERSON ROAD CORRIDOR | 12,385 | 3,224 | 25,000 | 25,000 | 25,000 |
| 799 MISCELLANEOUS | 19,516 | 21,913 | 59,500 | 19,500 | 54,500 |
| TRANSFER TO GENERAL FUND | 0 | 0 | | | |
| TOTAL CAPITAL IMPROVEMENT EXPENDITURES | 399,292 | 1,188,035 | 1,889,500 | 1,280,925 | 1,450,500 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|----------------------------------|-----------|-----------|-------------|-----------|-----------|
| CAPITAL IMPROVEMENT FUND SUMMARY | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL REVENUES | 1,094,168 | 706,394 | 726,000 | 681,200 | 733,500 |
| TOTAL EXPENDITURES | 399,292 | 1,188,035 | 1,889,500 | 1,280,925 | 1,450,500 |
| NET INCOME / (LOSS) | 694,876 | (481,641) | (1,163,500) | (599,725) | (717,000) |
| BEGINNING BALANCE MAY 1 | 1,508,874 | 2,203,750 | 1,722,109 | 1,722,109 | 1,122,384 |
| ENDING BALANCE APRIL 30 | 2,203,750 | 1,722,109 | 558,609 | 1,122,384 | 405,384 |

ROAD IMPROVEMENT FUND

This Road Improvement Fund accounts for the proceeds and expenses of the bonds issued for road rehabilitation. The bonds are accounted for in the bond fund and were approved through a referendum. A total of \$20 million in bonds will be issued over 4 years beginning in 2012.

Account Detail

773 Road Rehabilitation

| | |
|--------------------------------|--------------|
| 15-16 Rehabilitation | \$ 3,476,000 |
| 15-16 Engineering | 330,000 |
| 16-17 Engineering | 100,000 |
| 14-15 Pavement Rehabilitation | 50,000 |
| CCDD Engineering | 50,000 |
| Crack Sealing | 40,000 |
| 15-16 Rehabilitation-Bell Lane | 24,000 |
| Construction Management | 30,000 |
| | <hr/> |
| | \$ 4,100,000 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
ROAD IMPROVEMENT FUND 41-00

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---------------------------------|-----------|-----------|-----------|-----------|-----------|
| BUDGETED REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 676 GRANTS | 0 | 0 | 0 | 0 | 0 |
| 690 INTEREST | 5,304 | 14,063 | 10,000 | 16,000 | 15,000 |
| 695 BOND ISSUE PREMIUM | 50,275 | 86,768 | 0 | 56,260 | 0 |
| 698 BOND PROCEEDS | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000 |
| 699 MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| TOTAL ROAD IMPROVEMENT REVENUES | 5,055,579 | 5,100,831 | 5,010,000 | 5,072,260 | 5,015,000 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|---------|-----------|-----------|-----------|-----------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 728 BOND ISSUE COSTS | 33,435 | 41,645 | 42,000 | 46,385 | 45,000 |
| 773 ANNUAL ROAD IMPROVEMENT PROGRAM | 624,723 | 2,746,907 | 5,543,210 | 3,342,690 | 4,100,000 |
| 799 MISCELLANEOUS | 23 | 0 | 0 | 0 | 0 |
| TRANSFER TO GENERAL FUND | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL IMPROVEMENT EXPENDITURES | 658,181 | 2,788,552 | 5,585,210 | 3,389,075 | 4,145,000 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|
| ROAD IMPROVEMENT FUND SUMMARY | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL REVENUES | 5,055,579 | 5,100,831 | 5,010,000 | 5,072,260 | 5,015,000 |
| TOTAL EXPENDITURES | 658,181 | 2,788,552 | 5,585,210 | 3,389,075 | 4,145,000 |
| NET INCOME / (LOSS) | 4,397,398 | 2,312,279 | (575,210) | 1,683,185 | 870,000 |
| BEGINNING BALANCE MAY 1 | 0 | 4,397,398 | 6,709,677 | 6,709,677 | 8,392,862 |
| ENDING BALANCE APRIL 30 | 4,397,398 | 6,709,677 | 6,134,467 | 8,392,862 | 9,262,862 |

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

| | |
|-------------------------------------|--------------|
| Relocate Hockey Rink | \$ 250,000 |
| Riverside Preschool Exterior Repair | 45,000 |
| Butler Lake Weed Spraying | 13,000 |
| Shoreline Plant Woody Burn | 10,000 |
| Butler Lake Shoreline Management | 10,000 |
| Buy A Brick Program | 10,000 |
| Plans for Riverside Gutters | 10,000 |
| Butler Park Dumpster Enclosure | 5,500 |
| Adler Park Dumpster Enclosure | 4,750 |
| Riverside Park Dumpster Enclosure | <u>2,500</u> |
| | \$ 360,750 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

PARK IMPROVEMENT FUND 45-00

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--------------------------------------|---------|---------|---------|----------|-----------|
| BUDGETED REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 654 PARK IMPACT FEES | 157,857 | 214,753 | 80,000 | 50,000 | 296,100 |
| 685 GRANT REIMBURSEMENT | 25,800 | 11,759 | 0 | 0 | 0 |
| 686 BUY A BRICK | 0 | 0 | 0 | 0 | 10,000 |
| 687 SALE OF ASSETS | 0 | 0 | 0 | 150,000 | 1,678,430 |
| 690 INTEREST | 69 | 72 | 75 | 0 | 0 |
| 691 TRANSFER GENERAL FUND | 0 | 0 | 0 | 0 | 0 |
| 698 WETLAND MITIGATION | 0 | 0 | 0 | 0 | 0 |
| 699 MISCELLANEOUS | 9,830 | 17,991 | 10,000 | 8,000 | 10,000 |
| TOTAL PARK IMPROVEMENT FUND REVENUES | 193,556 | 244,575 | 90,075 | 208,000 | 1,994,530 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|---------|---------|----------|----------|----------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 782 PARK IMPROVEMENT COSTS | 85,339 | 135,410 | 126,800 | 125,920 | 360,750 |
| 788 TRANSFER TO SPORTS COMPLEX | | | | | 150,000 |
| 791 TRANSFER SALES TAX BOND FUND (Rec Offices) | 74,190 | 73,500 | 76,590 | 76,590 | 281,590 |
| 799 MISCELLANEOUS | 0 | 0 | 0 | 0 | 112,500 |
| TOTAL PARK IMPROVEMENT FUND EXPENDITURES | 159,529 | 208,910 | 203,390 | 202,510 | 904,840 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-------------------------------|---------|---------|-----------|----------|-----------|
| PARK IMPROVEMENT FUND SUMMARY | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL REVENUES | 193,556 | 244,575 | 90,075 | 208,000 | 1,994,530 |
| TOTAL EXPENDITURES | 159,529 | 208,910 | 203,390 | 202,510 | 904,840 |
| NET INCOME / (LOSS) | 34,027 | 35,665 | (113,315) | 5,490 | 1,089,690 |
| BEGINNING BALANCE MAY 1 | 506,465 | 540,492 | 576,157 | 576,157 | 581,647 |
| ENDING BALANCE APRIL 30 | 540,492 | 576,157 | 462,842 | 581,647 | 1,671,337 |

PUBLIC BUILDINGS IMPROVEMENT FUND

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

Account Detail

790 Village Hall

| | |
|--|--------------|
| Replace Floor in Hallway & Kitchen | \$15,000 |
| Repair Fire Sprinklers | 6,300 |
| Landscape Material | 1,000 |
| Wall Heaters | 800 |
| Elevator Upgrades | 3,500 |
| Replace Counters 1 st Floor | <u>2,500</u> |
| | 29,100 |

794 Fire Station

| | |
|-------------------|---------|
| Elevator Upgrades | \$3,500 |
|-------------------|---------|

795 Schertz Building

| | |
|----------------------------------|--------------|
| Repair Exterior Handrails | \$18,000 |
| Replace PD Mech RTU | 30,000 |
| Replace Tile-Booking Room | 5,000 |
| Consultant For Mechanical System | 3,500 |
| Elevator Upgrades | 3,000 |
| Upgrade Fire Sprinkler System | 4,000 |
| Landscape Materials | 2,500 |
| Wall Heaters | <u>1,200</u> |
| | 67,200 |

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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|---------|---------|---------|----------|----------|
| BUDGETED REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| C 680 GRANT | 129,805 | -291 | 0 | 0 | 0 |
| C 690 INTEREST | 26 | 27 | 25 | 0 | 0 |
| C 691 TRANSFER GENERAL FUND (Public Buildings) | 55,000 | 55,000 | 55,000 | 55,000 | 85,000 |
| C 699 MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| TOTAL PUBLIC BLDG IMPROVEMENT FUND REVENUES | 184,831 | 54,736 | 55,025 | 55,000 | 85,000 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|---------|---------|----------|----------|----------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 790 VILLAGE HALL | 0 | 23,108 | 32,200 | 24,650 | 29,100 |
| 792 PUBLIC WORKS BUILDING | 26,806 | 0 | 0 | 0 | 0 |
| 794 FIRE STATIONS | 111,454 | 0 | 0 | 0 | 3,500 |
| 795 SCHERTZ MUNICIPAL BUILDING | 19,923 | 0 | 17,200 | 17,200 | 67,200 |
| 796 PARK/RECREATION BUILDINGS | 0 | 0 | 0 | 0 | 0 |
| 799 MISCELLANEOUS (Contingency) | 0 | 0 | 0 | 0 | 0 |
| TOTAL PUB BLDG IMPROVEMENT FUND EXPENDITURES | 158,183 | 23,108 | 49,400 | 41,850 | 99,800 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|----------------------------------|---------|---------|---------|----------|----------|
| PUBLIC BUILDING IMPROVEMENT FUND | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL REVENUES | 184,831 | 54,736 | 55,025 | 55,000 | 85,000 |
| TOTAL EXPENDITURES | 158,183 | 23,108 | 49,400 | 41,850 | 99,800 |
| NET INCOME / (LOSS) | 26,648 | 31,628 | 5,625 | 13,150 | (14,800) |
| BEGINNING BALANCE MAY 1 | 154,966 | 181,614 | 213,242 | 213,242 | 226,392 |
| ENDING BALANCE APRIL 30 | 181,614 | 213,242 | 218,867 | 226,392 | 211,592 |

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 2011-12 | Actual 2012-13 | Actual 2013-14 | Estimated 2014-15 | Projected 2015-16 |
|-------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|------------------------------|
| <i>Output Measures</i> | | | | | |
| Vehicle Replacement | 2 | 5 | 5 | 5 | 6 |
| Number of Jobs Scheduled | 2,570 | 2,450 | 2,500 | 2,525 | 2,540 |
| Non-Scheduled | 139 | 200 | 210 | 215 | 220 |
| Emergency | 41 | 40 | 45 | 50 | 50 |
| Snow & Ice | 232 | 210 | 215 | 240 | 200 |
| Total | 2,982 | 2,900 | 2,975 | 3,035 | 3,016 |
| Preventative Maintenance By | | | | | |
| Department (hours) | | | | | |
| Public Works | 244 | 242 | 250 | 260 | 265 |
| Police | 219 | 220 | 225 | 230 | 230 |
| Fire | 113 | 118 | 120 | 125 | 135 |
| Recreation | 58 | 59 | 60 | 65 | 65 |
| Administration | 4 | 4 | 4 | 4 | 4 |
| Community Development | 25 | 25 | 25 | 25 | 25 |
| TERF | 2 | 2 | 2 | 2 | 2 |
| Total | 664 | 670 | 686 | 709 | 724 |

Performance Data

| | Actual 2011-12 | Actual 2012-13 | Actual 2013-14 | Estimated 2014-15 | Projected 2015-16 |
|--|---------------------------|---------------------------|---------------------------|------------------------------|------------------------------|
| <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 | \$2.87 | \$3.46 | \$3.15 | \$3.19 |
| Diesel Fuel (gallons) | 41,000 | 42,000 | 42,000 | 42,000 | 42,000 |
| Diesel Fuel - Cost/gallon | \$3.45 | \$3.40 | \$3.58 | \$3.35 | \$3.31 |
| Miles Per Gallon Per Dept. | | | | | |
| Public Works | | | | | |
| Unleaded | | 7.82 | 10.38 | 10.00 | 10.00 |
| Diesel | | 15.17 | 14.25 | 14.50 | 14.50 |
| Police | | 9.54 | 10.05 | 10.00 | 10.00 |
| Fire | | | | | |
| Unleaded | | 25.60 | 24.64 | 25.00 | 25.00 |
| Diesel | | 2.64 | 4.48 | 4.00 | 4.00 |
| Recreation | | 10.00 | 13.17 | 11.00 | 11.00 |
| Administration | | 16.00 | 20.00 | 20.00 | 20.00 |
| Community Development | | 11.00 | 11.00 | 11.00 | 11.00 |
| TERF | | 19.00 | 15.00 | 15.00 | 15.00 |
| Miles Per Gallon - Total Fleet | | 12.97 | 13.66 | 13.39 | 13.39 |
| Number of Vehicles Per Dept. | | | | | |
| Public Works | 100 | 100 | 100 | 100 | 100 |
| Police | 27 | 27 | 27 | 26 | 26 |
| Fire | 24 | 24 | 24 | 25 | 25 |
| Recreation | 1 | 1 | 1 | 1 | 1 |
| Administration | 1 | 1 | 1 | 1 | 1 |
| Community Development | 6 | 6 | 6 | 6 | 6 |
| TERF | 1 | 1 | 1 | 1 | 1 |
| | 160 | 160 | 160 | 160 | 160 |
| <i>Efficiency Measures</i> | | | | | |
| Number of Vehicles/Equipment per Fleet Services staff | 53 | 53 | 53 | 53 | 53 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 FLEET SERVICES & REPLACEMENT FUND 30-00

| | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|--|-----------|-----------|-----------|-----------|-----------|
| BUDGETED REVENUES | | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| C | 614 FLEET SERVICES FEES | 803,040 | 803,040 | 808,740 | 808,755 | 824,910 |
| C | 656 GAS CHARGES | 18,152 | 19,440 | 18,000 | 21,000 | 20,000 |
| C | 677 DAMAGE TO VILLAGE VEHICLES | 1,516 | 2,232 | 2,000 | 5,000 | 2,000 |
| | 678 COURT FINES-POLICE VEHICLE REPLACEMENT | 25,032 | 24,168 | 25,000 | 25,000 | 25,000 |
| C | 686 SALE OF FIXED ASSETS | 33,142 | 42,152 | 10,000 | 33,915 | 10,000 |
| C | 690 INTEREST | 2,860 | 5,404 | 5,000 | 4,000 | 4,000 |
| C | 692 VEHICLE REPLACEMENT FEES (Enterprise Fund) | 73,365 | 73,365 | 78,320 | 78,325 | 84,870 |
| C | 693 VEHICLE REPLACEMENT FEES (General Fund) | 678,908 | 685,255 | 701,340 | 701,375 | 759,235 |
| C | 699 MISCELLANEOUS | 7,504 | 5,983 | 4,000 | 2,400 | 2,400 |
| TOTAL FLEET SERVICES REVENUES | | 1,643,519 | 1,661,039 | 1,652,400 | 1,679,770 | 1,732,415 |
| | | | | | | |
| BUDGETED EXPENDITURES | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
| | | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- | 701 SALARIES ADMINISTRATION | 0 | 0 | 0 | 0 | 0 |
| 1- | 702 SALARIES CLERICAL | 5,967 | 6,163 | 6,175 | 6,075 | 6,340 |
| 1- | 704 SALARIES MAINTENANCE | 233,229 | 234,351 | 247,245 | 249,455 | 254,855 |
| TOTAL SALARIES & WAGES | | 239,196 | 240,514 | 253,420 | 255,530 | 261,195 |
| 2- | 720 INSURANCE | 54,622 | 52,977 | 54,195 | 54,195 | 57,795 |
| 2- | 793 EMPLOYER CONTRIBUTION IMRF | 29,860 | 33,917 | 34,465 | 34,465 | 33,740 |
| 2- | 794 EMPLOYER CONTRIBUTION FICA/MEDICARE | 17,494 | 17,982 | 19,385 | 19,385 | 19,980 |
| TOTAL EMPLOYEE BENEFITS | | 101,976 | 104,876 | 108,045 | 108,045 | 111,515 |
| 3- | 721 INTERGOVERNMENTAL RISK MGMT AGENCY | 21,080 | 28,736 | 24,450 | 25,220 | 23,360 |
| 3- | 728 CONTRACTUAL REPAIR SERVICES | 14,577 | 25,186 | 12,000 | 12,000 | 12,000 |
| 3- | 787 FIRE CONTRACTUAL REPAIRS | 11,141 | 18,566 | 18,300 | 19,300 | 26,300 |
| 3- | 788 POLICE CONTRACTUAL REPAIRS | 694 | 2,424 | 3,000 | 3,000 | 3,000 |
| TOTAL CONTRACTUAL | | 47,492 | 74,912 | 57,750 | 59,520 | 64,660 |
| 5- | 706 SHOP SUPPLIES | 5,445 | 4,809 | 5,000 | 5,000 | 5,000 |
| 5- | 707 TOOLS | 7,241 | 3,657 | 3,500 | 3,500 | 3,500 |
| 4- | 711 GASOLINE & OIL | 265,960 | 267,765 | 275,000 | 250,000 | 250,000 |
| 5- | 713 VEHICLE WASHING | 1,497 | 2,237 | 3,000 | 3,000 | 3,000 |
| 5- | 714 VEHICLE PARTS | 81,509 | 74,710 | 73,200 | 83,400 | 78,400 |
| 5- | 726 TRAVEL, TRAINING & DUES | 1,152 | 217 | 1,155 | 1,155 | 1,155 |
| 5- | 752 UNIFORMS | 981 | 1,013 | 1,200 | 975 | 1,200 |
| 5- | 755 LICENSE, TITLE & INSPECTION FEES | 3,548 | 3,597 | 3,000 | 3,000 | 3,000 |
| 5- | 789 ACCIDENT DAMAGE EXPENSE | 9,051 | 6,473 | 10,000 | 25,000 | 10,000 |
| 5- | 791 TRANSFER VEHICLE REPLACEMENTS | 1,490 | 0 | 0 | 0 | 0 |
| 5- | 799 MISCELLANEOUS | 183 | 398 | 495 | 495 | 495 |
| TOTAL COMMODITIES | | 378,057 | 364,876 | 375,550 | 375,525 | 355,750 |
| 6- | 782 VEHICLE REPLACEMENT COSTS | 27,877 | 35,782 | 576,500 | 576,500 | 543,250 |
| 6- | 790 CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 25,000 |
| TOTAL CAPITAL | | 27,877 | 35,782 | 576,500 | 576,500 | 568,250 |
| 7- | 712 MAINTENANCE SHOP FACILITIES | 298 | 288 | 500 | 500 | 500 |
| 7- | 715 MAINTENANCE OTHER EQUIPMENT | 4,967 | 4,959 | 6,850 | 4,350 | 6,850 |
| TOTAL REPAIRS & MAINTENANCE | | 5,265 | 5,247 | 7,350 | 4,850 | 7,350 |
| 9- | 795 LEASE PAYMENTS | 16,904 | 9,282 | 117,505 | 109,645 | 96,140 |
| TOTAL DEBT | | 16,904 | 9,282 | 117,505 | 109,645 | 96,140 |
| TOTAL FLEET/VEHICLE REPLACEMENT FUND EXP | | 816,767 | 835,489 | 1,496,120 | 1,489,615 | 1,464,860 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 FLEET SERVICES & REPLACEMENT FUND 30-00

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|-----------|-----------|-----------|-----------|-----------|
| FLEET SERVICES & REPLACEMENT FUND SUMMARY | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL REVENUES | 1,643,519 | 1,661,039 | 1,652,400 | 1,679,770 | 1,732,415 |
| TOTAL EXPENDITURES | 816,767 | 835,489 | 1,496,120 | 1,489,615 | 1,464,860 |
| NET INCOME / (LOSS) | 826,752 | 825,550 | 156,280 | 190,155 | 267,555 |
| BEGINNING BALANCE MAY 1 | 90,890 | 917,642 | 1,743,192 | 1,743,192 | 1,933,347 |
| ENDING BALANCE APRIL 30 | 917,642 | 1,743,192 | 1,899,472 | 1,933,347 | 2,200,902 |

TECHNOLOGY AND EQUIPMENT REPLACEMENT FUND

The Management of Information Sciences Coordinator (MIS Coordinator) reports to the Finance Director and is responsible for the overall leadership and management of the Village's information systems; identifies needs, modifications and improvements to existing systems; coordinates department user activities; manages and supervises contract consultants to achieve goals; implements and communicates technological initiatives; explores new innovations in the field of computer science technologies; and prepares and solicits proposals for hardware and software solutions. The Coordinator is also responsible for monitoring and maintaining all network and Internet connections; telephone, application, and print services; email; security systems; and the backup and secure storage of Village data. Employee and Department-level assistance is provided for issues related to hardware or software as well as the efficient and secure use of technology.

2014-2015 Goals

1. **Internet Expansion and Failover.** Due to increased use of the Internet for critical Cloud-based systems as well as email and other services, Staff recommends the addition of a fiber Ethernet Internet service alongside the existing Cable Internet. This additional connection will not only provide for increased (aggregated) up and download speeds, but if one service has an interruption, the other will provide business continuity. *The Division solicited quotes from several vendors. Comcast provided the best speed for the least cost, including no charge for the build-out of the fiber to our data center. The new system was put into service in August.*
2. **Implement Managed Services for computer patching, antivirus, inventory tracking and monitoring.** At present these services are handled in-house by several different systems and monitored solely by the MIS Coordinator. In addition to increasing efficiency, this service will provide for improved response to problems that occur since the Provider, in addition to the MIS Coordinator, will receive notifications of any trouble. *Innovative MSP Solutions' proposal was selected over others due to their close relationship to the Village in providing consulting services and their competitive cost for the service.*
3. **Recreation Software Alternative Study.** The Recreation Department is using a product for registrations and payments that is not only nearing the end of support, but is also expensive to secure and maintain. Staff will work with a consultant to analyze the available alternatives in terms of usability, security, and cost. The consultant will provide a report on the pros and cons of available alternatives. Staff will review the alternatives with the consultant and make a recommendation. *Client First was selected to provide professional services and guidance in the development of the RFP. The RFP was sent to several vendors, two of which responded with proposals. Active Networks' proposal was considered the best solution due to having the lowest cost, greatest usability, security, and referral satisfaction.*
4. **Replacement PC Program.** Due to the end of Microsoft's support for XP Pro, the Village intends to replace forty to fifty PC's with new and refurbished units in order to migrate all computers as quickly as possible to Windows 7. *The Division sent specifications for new PC's to multiple vendors and selected the lowest bid for purchase (CDWG). A single PC was built to Village standards, sys-prepped and imaged. Images were deployed to the*

remaining computers and then installed for each user. New images were created for older model PC's and were deployed to the refurbished PC's and installed for each user.

5. Install High-Speed Wireless Connection from the North Fire Station to the Schertz Building. Currently the North Fire Station is connected to the Village network via a low-bandwidth landline. Increased use of technology often saturates this line, leading to slow application response times. Staff proposes wireless as an alternative to expensive fiber Ethernet to increase bandwidth. *Proposals were received from three wireless vendors. Radicom's proposal came in within budget and exceeded the specified bandwidth. The service is in place and working well.*

2015-2016 Goals

1. Implementation of New Recreation Software System. The Recreation Department is using a product for registrations and payments that is nearing the end of support and is also a security liability. After evaluation of two proposals for new systems, Active Networks' product was considered the best replacement. Staff will prepare and present a contract for approval by the Village Board.
2. Redundant Network Connection for the Sports Complex. Currently the Sports Complex is connected to the Schertz datacenter through a single, low-bandwidth (T-1) connection. While this circuit is stable most of the time, when it goes down there is no way to process business transactions, check availability of resources, or perform scheduling. Increased use of technology often saturates this line, leading to slow application response times. The proposed connection will increase the bandwidth and provide failover/redundancy.
3. Replacement PC Program. New PC's will be purchased to replace older PC's, keeping user equipment efficient for Village business.
4. Datacenter Grounding Project. The main Datacenter in the Schertz building has grounding for all equipment, but a review of the grounding has found some deficiencies. This project will bring the grounding of the entire datacenter up to the highest industry standard of protection.
5. Network Resiliency/Business Continuity Project. The goal of this project is to decrease the time necessary to bring network connections, computers, and servers, back into operation following failures or infections. In addition to the purchase of spare hardware, other technologies will be introduced (initially as pilot projects) within certain Departments. In addition, secure, off-site storage of all Village data will be explored.
6. Least Privilege/Program Whitelisting Pilot Project. Least privilege and Whitelisting are recommended for all computer users, but especially any computer that processes personally identifiable information or credit cards. Least privilege means the computer user has the lowest practical user rights on a computer. Whitelisting is a process of allowing only specified programs to run on a computer. Together, these steps prevent the installation of

unauthorized programs, including most malware. A product designed to implement these steps efficiently will be tested on computers in the Recreation Department.

7. Facility Maintenance and Work Order System. This will be a cloud-based work order tracking system for internal work orders. Main uses are for risk management tracking, foias, and expansion to other departments. IRMA has requested the Village have a work order system and reporting system.
8. Computerized Fleet Analysis Upgrade. Our CFA program and fuel monitoring system needs to be upgraded in order to run on the latest operating systems.
9. Bolander Staff Relocation to the Sports Complex. With the sale of the Bolander facility, staff will need the infrastructure in place at the Sports Complex to meet their technology needs. In addition, the Bolander building's technology hardware and integrated networking will need to be decommissioned and removed.

Performance Data

| | Actual 2013-14 | Projected 2014-15 | Projected 2015-16 |
|--------------------------------------|---------------------------|------------------------------|------------------------------|
| <i>Output Measures</i> | | | |
| New PC Replacements | 36 | 33 | 30 |
| Refurbished PC Deployments | 30 | 35 | 5 |
| New Server Deployments | 6 | 0 | 2 |
| Additional Security Services/Systems | 2 | 4 | 5 |
| | | | |
| New Network/Communication Systems | 7 | 2 | 4 |
| New Software Systems | 3 | 2 | 3 |
| | | | |
| Requests for Technology Assistance | 3,600 | 3,800 | 3,900 |

DEPARTMENT SUMMARY

| EXPENDITURES | 2012-13 ACTUAL | 2013-14 ACTUAL | 2014-15 BUDGET | 2014-15 ESTIMATE | 2015-16 APPROVED |
|-----------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| SALARIES & WAGES | 106,243 | 112,741 | 116,140 | 116,030 | 118,385 |
| EMPLOYEE BENEFITS | 21,041 | 23,663 | 25,640 | 24,870 | 24,600 |
| CONTRACTUAL | 30,307 | 44,350 | 49,800 | 49,200 | 55,500 |
| UTILITIES | 19,043 | 42,397 | 63,300 | 66,200 | 69,950 |
| COMMODITIES | 109,072 | 114,259 | 146,870 | 134,872 | 149,840 |
| CAPITAL | 14,145 | 35,010 | 104,950 | 65,068 | 81,190 |
| REPAIRS & MAINTENANCE | 2,282 | 4,547 | 6,000 | 4,900 | 6,000 |
| TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| DEBT | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 302,133 | 376,967 | 512,700 | 461,140 | 505,465 |

PERSONNEL

| | | | | | |
|-----------------|---|---|---|---|---|
| MIS COORDINATOR | 1 | 1 | 1 | 1 | 1 |
| TOTAL | 1 | 1 | 1 | 1 | 1 |

TECHNOLOGY AND EQUIPMENT REPLACEMENT FUND

| <u>Authorized Personnel</u> | <u>2014-15 Positions</u> | <u>2015-16 Positions</u> | <u>2015-16 Approved</u> |
|---|------------------------------|--------------------------------------|-----------------------------|
| <u>Administration</u> | | | |
| MIS Coordinator | 1 | 1 | \$105,085 |
| Deputy Village Administrator | 1 (10%) | 1 (10%) | <u>13,300</u> |
| | | | \$118,385 |
| | | | |
| Account Detail | | | |
| 719 Internet Access | | 730 Web page Services | |
| T-1 Internet | \$12,000 | Maintenance (1/2 of cost) | \$7,520 |
| Network Connections | <u>20,950</u> | Website Training | 1,800 |
| | \$32,950 | Miscellaneous Projects | <u>2,500</u> |
| | | | \$11,820 |
| | | | |
| 728 Consulting | | 790 Capital Outlay | |
| Consultant/Contracting | \$49,000 | Hardware | \$40,000 |
| Phone System Software Upgrade | <u>6,500</u> | Recreation Software | 19,000 |
| | \$55,500 | PCI Compliance | 3,000 |
| | | Facility Management Software | 1,985 |
| 729 Software, Licensing, Updates | | Hardware for Facility Management | 5,000 |
| BS&A | \$21,000 | BS&A Online Permit Appl | 5,170 |
| Parks and Rec (Active Network) | 23,000 | Spare Radio for Station 1 Connection | 5,035 |
| Security Software | 13,000 | Schertz Server Grounding | <u>2,000</u> |
| Managed Services | 11,000 | | \$81,190 |
| Phone System Support/Maint | 10,800 | | |
| Basic Timekeeping System | 7,320 | | |
| Advanced Timekeeping System | 7,080 | | |
| E-mail Security | 6,000 | | |
| GIS/CAD Maintenance | 3,850 | | |
| Firehouse & Ambulance Billing | 2,950 | | |
| Cisco Router/Switch Maint | 3,000 | | |
| Sensus Water Meter Reading | 1,750 | | |
| Facility Management | 5,905 | | |
| Other | <u>10,865</u> | | |
| | \$127,520 | | |

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

| | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|----------------------------------|---------|---------|---------|----------|----------|
| BUDGETED REVENUES | | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| 617 | COMPUTER/TECHNOLOGY USER FEES | 102,000 | 102,000 | 102,000 | 107,000 | 107,000 |
| 620 | CELL TOWER LEASE PAYMENTS | 149,863 | 239,206 | 171,620 | 169,575 | 175,705 |
| 674 | TELECOM INFRASTRUCTURE MAINT FEE | 291,015 | 269,632 | 270,000 | 258,400 | 255,000 |
| 686 | SALE OF FIXED ASSETS | 0 | 0 | 0 | 0 | 0 |
| 690 | INTEREST | 502 | 117 | 100 | 100 | 100 |
| 699 | MISCELLANEOUS | 0 | 0 | 0 | 250 | 0 |
| TOTAL TECH EQUIP REPLACEMENT FUND REVENUES | | 543,380 | 610,955 | 543,720 | 535,325 | 537,805 |

| | | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|--|---------|---------|----------|----------|----------|
| BUDGETED EXPENDITURES | | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 1- | 701 SALARIES ADMINISTRATION | 106,243 | 112,741 | 116,140 | 116,030 | 118,385 |
| TOTAL SALARIES & WAGES | | 106,243 | 112,741 | 116,140 | 116,030 | 118,385 |
| 2- | 720 INSURANCE | 75 | 84 | 100 | 100 | 100 |
| 2- | 793 EMPLOYER CONTRIBUTION IMRF | 13,029 | 15,072 | 16,640 | 15,900 | 15,400 |
| 2- | 794 EMPLOYER CONTRIBUTION FICA/MEDICARE | 7,937 | 8,507 | 8,900 | 8,870 | 9,100 |
| TOTAL EMPLOYEE BENEFITS | | 21,041 | 23,663 | 25,640 | 24,870 | 24,600 |
| 3- | 728 CONSULTING SERVICES | 30,307 | 44,350 | 49,800 | 49,200 | 55,500 |
| TOTAL CONTRACTUAL | | 30,307 | 44,350 | 49,800 | 49,200 | 55,500 |
| 4- | 711 WIRELESS SERVICE | (373) | 23,941 | 36,900 | 38,100 | 37,000 |
| 4- | 719 INTERNET/WAN ACCESS | 19,416 | 18,456 | 26,400 | 28,100 | 32,950 |
| TOTAL UTILITIES | | 19,043 | 42,397 | 63,300 | 66,200 | 69,950 |
| 5- | 706 COMPUTER SUPPLIES | 7,428 | 9,260 | 10,000 | 9,500 | 8,000 |
| 5- | 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 3,381 | 5,259 | 2,000 | 1,086 | 1,500 |
| 5- | 729 SOFTWARE, LICENSING, UPDATES | 86,406 | 87,748 | 122,620 | 112,441 | 127,520 |
| 5- | 730 WEB PAGE SERVICES | 11,044 | 11,491 | 11,250 | 11,195 | 11,820 |
| 5- | 799 MISCELLANEOUS | 813 | 501 | 1,000 | 650 | 1,000 |
| TOTAL COMMODITIES | | 109,072 | 114,259 | 146,870 | 134,872 | 149,840 |
| 6- | 790 CAPITAL OUTLAY | 11,098 | 33,361 | 88,300 | 65,068 | 81,190 |
| 6- | 795 LEASE PAYMENTS | 3,047 | 1,649 | 16,650 | 0 | 0 |
| TOTAL CAPITAL | | 14,145 | 35,010 | 104,950 | 65,068 | 81,190 |
| 7- | 714 MAINTENANCE MOTOR VEHICLES | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 7- | 715 HARDWARE MAINTENANCE | 1,282 | 3,547 | 5,000 | 3,900 | 5,000 |
| TOTAL REPAIRS & MAINTENANCE | | 2,282 | 4,547 | 6,000 | 4,900 | 6,000 |
| TOTAL TECH EQUIP REPLACEMENT FUND EXPENDITURES | | 302,133 | 376,967 | 512,700 | 461,140 | 505,465 |

GENERAL BOND & INTEREST FUND

The General Bond and Interest Fund was established to meet reporting requirements and to accumulate funds to ensure the repayment of bonds. The bonds represented in this Fund are general Obligation Bonds (G.O. Bonds) which pledge as repayment the full faith and credit of the Village of Libertyville.

The first outstanding G.O. Bond is a \$1,710,000, December 15, 2008 General Obligation Limited Tax Bond used to refund the \$1,800,000, July 15, 2000 General Obligation Bond used to pay the cost of expanding the Adler Pool facility. This bond matures in 2019.

The second outstanding G.O. Bond is a \$5,000,000, November 2012 General Obligation Bond issued as the first series of a \$20 million in Bonds approved through a referendum in March 2012. These bonds will be used for road rehabilitation. The bond matures in 2031.

The third outstanding G.O. Bond is a \$5,000,000, October 2013 General Obligation Bond issued as the second series of a \$20 million in Bonds approved through a referendum in March 2012. These bonds will be used for road rehabilitation. The bond matures in 2032.

The last outstanding G.O. Bond is a \$5,000,000, October 2014 General Obligation Bond issued as the third 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 2033.

Based upon 2014 equalized assessed valuation of \$1,041,190,433 the Village has a statutory debt limit of \$89,802,674 (8.625% of E.A.V.).

Account Detail

795 Principal Payment

| | |
|----------------------|------------------|
| Series 2008 (Dec 15) | \$180,000 |
| Series 2012 (Dec 15) | \$205,000 |
| Series 2013 (Dec 15) | \$190,000 |
| Series 2014 (Dec 15) | <u>\$170,000</u> |
| | \$745,000 |

796 Interest Payment

| | |
|-------------------------------|------------------|
| Series 2008 (June 15, Dec 15) | \$37,855 |
| Series 2012 (June 15, Dec 15) | \$100,425 |
| Series 2013 (June 15, Dec 15) | \$165,490 |
| Series 2014 (June 15, Dec 15) | <u>\$152,270</u> |
| | \$456,040 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
GENERAL BOND AND INTEREST 08-00

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|---------|---------|---------|----------|-----------|
| BUDGETED REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| C 601 PROPERTY TAX | 227,276 | 313,311 | 865,760 | 875,080 | 1,200,735 |
| C 690 INTEREST | 348 | 70 | 100 | 50 | 100 |
| C 698 BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 |
| C 699 MISCELLANEOUS REVENUE | 0 | 0 | 0 | 0 | 0 |
| TOTAL GENERAL BOND & INTEREST REVENUES | 227,624 | 313,381 | 865,860 | 875,130 | 1,200,835 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|---------|---------|----------|----------|-----------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 728 BOND ISSUANCE COSTS | 22,883 | 0 | 0 | 0 | 0 |
| 729 BOND DISCOUNT | 0 | 0 | 0 | 0 | 0 |
| 795 PRINCIPAL PAYMENTS | 160,000 | 165,000 | 525,000 | 525,000 | 745,000 |
| 796 INTEREST PAYMENTS | 52,727 | 157,869 | 340,760 | 340,760 | 456,040 |
| 797 PAYING AGENT FEES | 678 | 428 | 1,000 | 2,000 | 2,000 |
| 798 PAYMENT TO BOND ESCROW | 0 | 0 | 0 | 0 | 0 |
| 799 MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| TOTAL GENERAL BOND & INTEREST EXPENDITURES | 236,288 | 323,297 | 866,760 | 867,760 | 1,203,040 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------------------|---------|---------|---------|----------|-----------|
| GENERAL BOND AND INTEREST SUMMARY | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL REVENUES | 227,624 | 313,381 | 865,860 | 875,130 | 1,200,835 |
| TOTAL EXPENDITURES | 236,288 | 323,297 | 866,760 | 867,760 | 1,203,040 |
| NET INCOME / (LOSS) | -8,664 | -9,916 | -900 | 7,370 | -2,205 |
| BEGINNING BALANCE MAY 1 | 448,122 | 439,458 | 429,542 | 429,542 | 436,912 |
| ENDING BALANCE APRIL 30 | 439,458 | 429,542 | 428,642 | 436,912 | 434,707 |

SALES TAX BOND FUND

The Sales Tax Bond Fund provides debt service for the Village's Alternate Revenue Bonds. 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) | \$70,000 | | Series 2010 (June 15 and Dec 15) | \$5,190 |

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 SALES TAX BOND FUND 15-00

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|---------|---------|---------|----------|----------|
| BUDGETED REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| C 611 PLEDGED SALES TAX | 0 | 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 | 74,190 | 73,500 | 77,090 | 77,090 | 75,190 |
| C 698 BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 |
| C 699 MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| TOTAL SALES TAX BOND FUND REVENUES | 74,190 | 73,500 | 77,090 | 77,090 | 75,190 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|---------|---------|----------|----------|----------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 728 BOND ISSUANCE COSTS | 0 | 0 | 0 | 0 | 0 |
| 729 BOND DISCOUNT | 0 | 0 | 0 | 0 | 0 |
| 795 PRINCIPAL PAYMENTS | 65,000 | 65,000 | 70,000 | 70,000 | 70,000 |
| 796 INTEREST PAYMENTS | 9,190 | 7,890 | 6,590 | 6,590 | 5,190 |
| 797 PAYING AGENT FEES/MISC | 428 | 428 | 1,250 | 1,000 | 1,000 |
| 798 PAYMENT TO ESCROW AGENT | 0 | 0 | 0 | 0 | 0 |
| TRANSFER TO GENERAL FUND | 0 | 0 | 0 | 0 | 0 |
| TOTAL SALES TAX BOND FUND EXPENDITURES | 74,618 | 73,318 | 77,840 | 77,590 | 76,190 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------------|---------|---------|---------|----------|----------|
| SALES TAX BOND FUND SUMMARY | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL REVENUES | 74,190 | 73,500 | 77,090 | 77,090 | 75,190 |
| TOTAL EXPENDITURES | 74,618 | 73,318 | 77,840 | 77,590 | 76,190 |
| NET INCOME / (LOSS) | -428 | 182 | -750 | -500 | -1,000 |
| BEGINNING BALANCE MAY 1 | 104,080 | 103,652 | 103,834 | 103,834 | 103,334 |
| ENDING BALANCE APRIL 30 | 103,652 | 103,834 | 103,084 | 103,334 | 102,334 |

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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|-----------|-----------|-----------|-----------|-----------|
| BUDGETED REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| C 608 VILLAGE CONTRIBUTIONS-PENSION | 1,230,285 | 1,222,893 | 1,352,000 | 1,406,400 | 1,480,000 |
| C 618 PERSONAL PROPERTY REPLACEMENT TAX | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| C 683 PAYROLL CONTRIBUTIONS | 344,590 | 326,725 | 325,000 | 354,000 | 354,000 |
| C 688 APPRECIATION (DEPRECIATION) FAIR MKT VALUE | 2,039,545 | 1,221,731 | 0 | 0 | 0 |
| C 690 INTEREST (Including Gain/Loss on Securities) | (216,016) | 1,058,281 | 430,000 | 1,235,975 | 425,000 |
| C 699 MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| TOTAL POLICE PENSION FUND REVENUES | 3,408,404 | 3,839,630 | 2,117,000 | 3,006,375 | 2,269,000 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|-----------|-----------|-----------|-----------|-----------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 3,212 | 1,955 | 3,000 | 2,300 | 3,000 |
| 730 PENSIONS OFFICERS | 1,471,899 | 1,833,090 | 1,908,500 | 1,908,500 | 1,966,950 |
| 731 PENSIONS WIDOWS | 237,834 | 242,854 | 242,860 | 242,860 | 242,860 |
| 732 MEDICAL EXPENSES | 7,160 | 0 | 3,000 | 0 | 3,000 |
| 746 INVESTMENT MANAGEMENT EXPENSE | 45,296 | 44,936 | 58,000 | 65,000 | 65,000 |
| 747 FILING FEE | 4,347 | 4,517 | 4,700 | 4,840 | 5,000 |
| 748 BANK CHARGES | 16,368 | 8,923 | 8,600 | 8,600 | 8,600 |
| 749 AUDIT | 3,525 | 3,550 | 3,600 | 3,550 | 3,600 |
| 750 PENSION REFUNDS | 0 | 0 | 0 | 0 | 0 |
| 776 LEGAL EXPENSES | 4,534 | 6,686 | 1,200 | 4,500 | 5,000 |
| 789 LOSS ON SALE OF INVESTMENT | 0 | 16,950 | 0 | 9,160 | 0 |
| 796 INTEREST EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 799 MISCELLANEOUS | 3,943 | 4,769 | 4,800 | 4,810 | 5,000 |
| TOTAL POLICE PENSION FUND EXPENDITURES | 1,798,118 | 2,168,230 | 2,238,260 | 2,254,120 | 2,308,010 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------------|------------|------------|------------|------------|------------|
| POLICE PENSION FUND SUMMARY | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL REVENUES | 3,408,404 | 3,839,630 | 2,117,000 | 3,006,375 | 2,269,000 |
| TOTAL EXPENDITURES | 1,798,118 | 2,168,230 | 2,238,260 | 2,254,120 | 2,308,010 |
| NET INCOME / (LOSS) | 1,610,286 | 1,671,400 | (121,260) | 752,255 | (39,010) |
| BEGINNING BALANCE MAY 1 | 22,561,581 | 24,171,867 | 25,843,267 | 25,843,267 | 26,595,522 |
| ENDING BALANCE APRIL 30 | 24,171,867 | 25,843,267 | 25,722,007 | 26,595,522 | 26,556,512 |

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

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|--|------------------|------------------|------------------|------------------|------------------|
| BUDGETED REVENUES | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| C 608 VILLAGE CONTRIBUTIONS-PENSION | 981,861 | 1,024,777 | 1,137,000 | 1,187,300 | 1,180,000 |
| C 618 PERSONAL PROPERTY REPLACEMENT TAX | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| C 683 PAYROLL CONTRIBUTIONS | 348,854 | 331,231 | 328,500 | 345,000 | 345,000 |
| C 688 APPRECIATION (DEPRECIATION) FAIR MKT VALUE | 1,371,628 | 1,310,034 | 0 | 0 | 0 |
| C 690 INTEREST (Including Gain/Loss on Securities) | 627,184 | 577,449 | 450,000 | 470,000 | 500,000 |
| C 699 MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| TOTAL FIREFIGHTERS PENSION FUND REVENUES | 3,339,527 | 3,253,491 | 1,925,500 | 2,012,300 | 2,035,000 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|---|------------------|------------------|------------------|------------------|------------------|
| BUDGETED EXPENDITURES | ACTUAL | ACTUAL | APPROVED | ESTIMATE | APPROVED |
| 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES | 1,124 | 1,175 | 900 | 900 | 1,000 |
| 730 PENSIONS OFFICERS | 950,386 | 1,030,757 | 1,066,000 | 1,158,900 | 1,185,900 |
| 731 PENSIONS WIDOWS | 177,848 | 177,848 | 177,850 | 177,850 | 117,850 |
| 732 MEDICAL EXPENSES | 0 | 1,950 | 1,950 | 0 | 2,000 |
| 746 INVESTMENT MANAGEMENT EXPENSE | 42,630 | 53,663 | 53,000 | 53,000 | 60,000 |
| 747 FILING FEE | 3,642 | 3,741 | 4,000 | 4,170 | 4,500 |
| 748 BANK CHARGES | 1,609 | 1,872 | 1,800 | 1,800 | 1,800 |
| 749 AUDIT | 22,430 | 15,670 | 16,000 | 15,500 | 16,000 |
| 750 PENSION REFUNDS | 0 | 0 | 0 | 0 | 0 |
| 776 LEGAL FEES | 3,037 | 3,749 | 4,000 | 3,300 | 4,000 |
| 789 LOSS ON SALE OF INVESTMENT | 0 | 0 | 0 | 0 | 0 |
| 796 INTEREST EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 799 MISCELLANEOUS | 0 | 13,084 | 13,345 | 13,495 | 9,200 |
| TOTAL FIREFIGHTERS PENSION FUND EXPENDITURES | 1,202,706 | 1,303,509 | 1,338,845 | 1,428,915 | 1,402,250 |

| | 2012-13 | 2013-14 | 2014-15 | 2014-15 | 2015-16 |
|-----------------------------------|------------|------------|------------|------------|------------|
| FIREFIGHTERS PENSION FUND SUMMARY | ACTUAL | ACTUAL | BUDGET | ESTIMATE | APPROVED |
| TOTAL REVENUES | 3,339,527 | 3,253,491 | 1,925,500 | 2,012,300 | 2,035,000 |
| TOTAL EXPENDITURES | 1,202,706 | 1,303,509 | 1,338,845 | 1,428,915 | 1,402,250 |
| NET INCOME / (LOSS) | 2,136,821 | 1,949,982 | 586,655 | 583,385 | 632,750 |
| BEGINNING BALANCE MAY 1 | 18,691,193 | 20,828,014 | 22,777,996 | 22,777,996 | 23,361,381 |
| ENDING BALANCE APRIL 30 | 20,828,014 | 22,777,996 | 23,364,651 | 23,361,381 | 23,994,131 |

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 Improvements

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 15-O- 36

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 2015 AND ENDING ON THE THIRTIETH DAY OF APRIL 2016

Adopted by the
President and Board of Trustees
of
the Village of Libertyville
this 28th day of April, 2015

Published in pamphlet form by
direction and authority of the
Village of Libertyville
Lake County, Illinois
this 29th day of April, 2015

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 15-O- 36

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 2015 AND ENDING ON THE THIRTIETH DAY OF APRIL 2016

WHEREAS, a tentative annual budget for the Village of Libertyville, County of Lake, State of Illinois, for the fiscal year ending April 30, 2016, 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 April 2, 2015 in the *Daily Herald*, a newspaper published and having a general circulation within the Village of Libertyville, held a public hearing on April 14, 2015 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 2015 and ending on the thirtieth day of APRIL 2016, as presented to the President and Board of Trustees of the Village of Libertyville on April 28, 2015 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 | \$1,332,405 | |
| Engineering | 274,080 | |
| Community Development | 1,982,180 | |
| Police | 8,207,125 | |
| Emergency Management Agency | 44,625 | |
| Swimming Pool Operations | 365,060 | |
| Golf Course | 27,095 | |
| Senior Programs | 56,135 | |
| Public Buildings | 113,100 | |
| Legislative Boards | 126,600 | |
| CBD Parking | 117,285 | |
| Legal | 406,000 | |
| Community Organizations | 191,595 | |
| Total Corporate Fund | | \$13,243,285 |
| For Fire Protection: | | |
| Ambulance | \$4,919,899 | |
| Fire Protection | 2,649,176 | |
| Total Fire Protection | | \$7,569,075 |
| For Highways & Bridges | | |
| Maintenance | \$1,671,890 | |
| Snow Removal & Ice Control | 413,835 | |
| Refuse & Recycling | 163,550 | |
| Total Highways & Bridges | | \$2,249,275 |

| | | |
|-------------------------------------|----------------|--------------|
| For Public Parks | | \$1,800,685 |
| For Recreation System | | \$1,760,985 |
| For Motor Fuel Tax Fund | | \$600,000 |
| For Commuter Parking Fund | | \$328,555 |
| For Impact Fee Fund | | \$0 |
| For Tax Increment Financing Fund | | \$5,829,300 |
| For Emergency Telephone System Fund | | \$328,635 |
| For Fire Fund | | \$8,500 |
| For Foreign Fire Insurance | | \$60,000 |
| For Combined Water & Sewer System | | \$12,389,285 |
| For Libertyville Sports Complex | | \$3,757,330 |
| For Special Service Area | | |
| Timber Creek | \$20,525 | |
| Concord at Interlaken | <u>22,805</u> | |
| Total Special Service Area | | \$43,330 |
| For Hotel/Motel Tax Fund | | \$417,065 |
| For Bonded Indebtedness: | | |
| General Obligation Bond Fund | \$1,203,040 | |
| Sales Tax Bond Fund | <u>76,190</u> | |
| Total Bonded Indebtedness | | \$1,279,230 |
| For Capital Improvements: | | |
| Capital Improvement Fund | \$1,450,500 | |
| Road Improvement Fund | 4,145,000 | |
| Park Improvement Fund | 904,840 | |
| Public Buildings Improvement Fund | <u>99,800</u> | |
| Total Capital Improvements | | \$6,600,140 |
| For Internal Service Funds: | | |
| Fleet Services & Replacement | \$1,464,860 | |
| Technology & Equipment | <u>505,465</u> | |
| Total Internal Service Funds | | \$1,970,325 |
| For Police Pension Fund | | \$2,308,010 |
| For Firefighter Pension Fund | | \$1,402,250 |
| TOTAL 2015-16 Municipal Budget | | \$63,945,260 |

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.

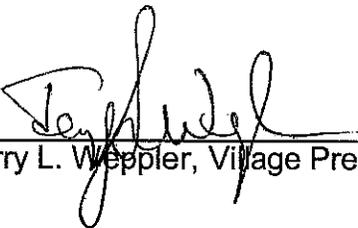
PASSED this 28th day of April, 2015

AYES: Johnson, Cullum, Moras, Justice, Gaines, Adams

NAYS: None

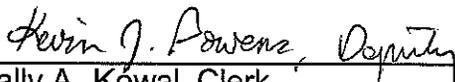
ABSENT: None

APPROVED this 29th day of April, 2015.



Terry L. Weppier, Village President

ATTEST:



Sally A. Kowal, Clerk