



TM

Libertyville
spirit of independence



Village of Libertyville
Budget
2016-2017

Village of *L*ibertyville

*H*istory

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

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



Village of Libertyville, Illinois

2016-2017 Municipal Budget

President

Terry L. Wepler

Board of Trustees

*Donna Johnson
Todd Gaines
Jay Justice*

*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

Patrice Sutton

Director of Public Works

Paul K. Kendzior

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, 2015

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 twentieth 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.

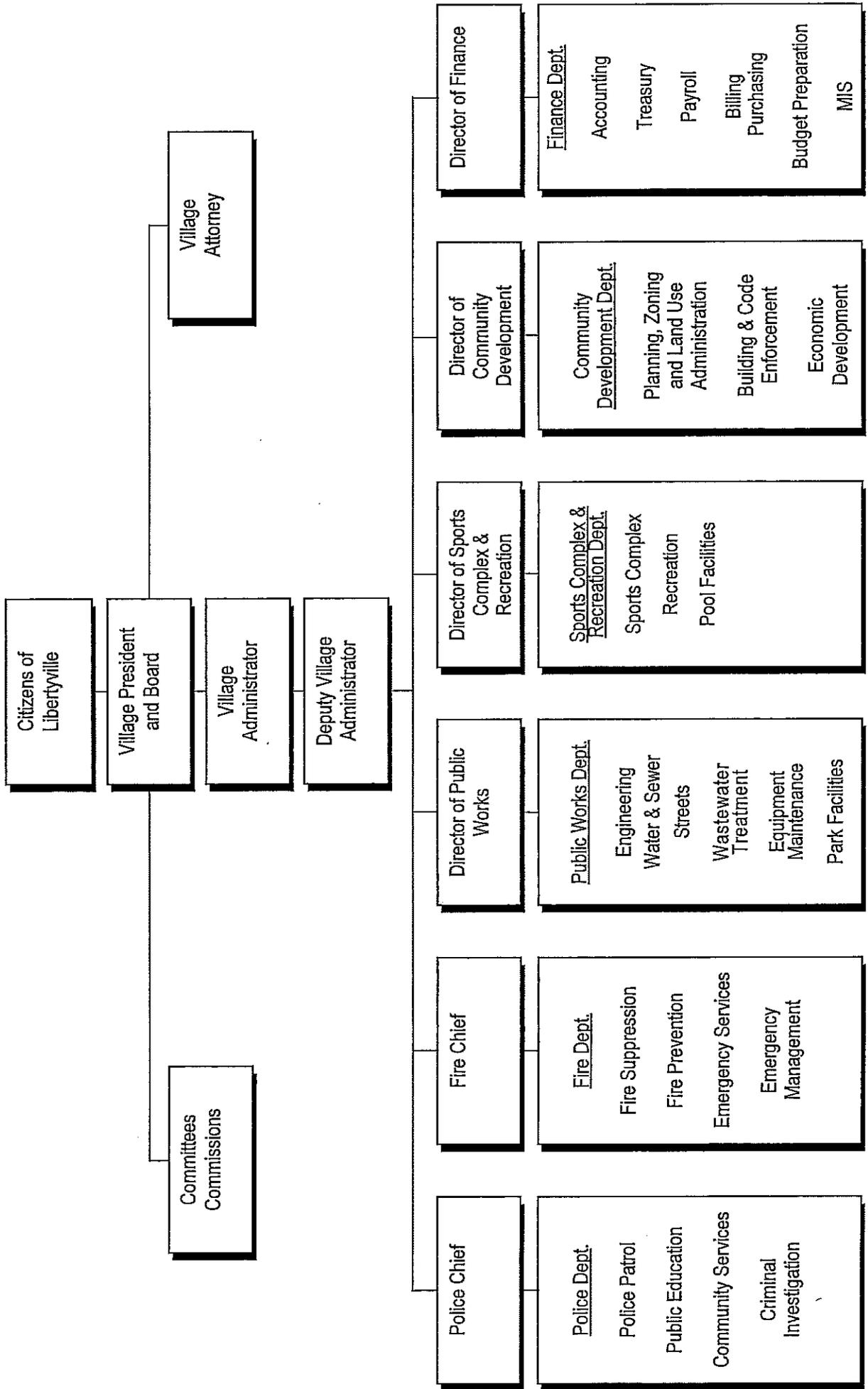
Mission

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 162 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: 3

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 8.81 square miles in Lake County, approximately 35 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
2015 (estimated)	20,436

Ethnic Makeup (a)

White	17,812	87.4%
Hispanic	819	4.0%
African American	208	1.0%
Asian	1,140	5.6%
Two or more	224	1.1%

Other Household and Resident Data (b)

Total Households	7,633
Median Household Income	\$112,572
Per Capita Income	\$57,126

Median Age (a)	44.8
% of Population under 18 (b)	27.0%
% of Population over 65 (b)	13.9%

Home Value (b)

Median Home Value	\$394,700
Median Gross Rent	\$1,182

Land Use (c)

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 (d)

Equalized Assessed Valuation (Tax Year 2015)

Residential	\$849,459,682	77.1%
Industrial	\$93,853,265	8.5%
Commercial	\$157,685,321	14.3%
Railroads	\$364,074	<.1%
Farms	\$50,742	<.1%
Total	\$1,101,413,084	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) 2013, www.City-Data.com
- (b) U.S. Census Bureau, 2010-2014
- (c) Village records
- (d) Lake County Clerk

Table of Contents

Village of Libertyville Board and Directors.....	1
May 1, 2015 Budget Presentation Award.....	2
Village of Libertyville Mission Statement.....	3
Village of Libertyville Organizational Chart.....	4
Community Profile/Demographics.....	5

Budget Message.....	11
----------------------------	-----------

Budget Summary

2016-17 Budget Calendar.....	27
Budget Process and Financial Policies.....	29
Financial Management Policies.....	34
2016-17 Budget Highlights.....	36
Budgeted Revenue Summary.....	38
Budgeted Expenses Summary.....	39
Fund Balance Summary.....	41
2016-17 Expenditures by Fund.....	42
Revenue History.....	45
2016-17 Major Revenue Sources.....	46
Chart: 2016-17 Revenue and Expenditures by Fund.....	51
Chart: 2016-17 Revenue and Expenditures by Category.....	52
Chart: 2016-17 General Fund.....	53
Summary of Revenues and Expenditures – All Funds.....	54
Summary of Revenues and Expenditures – Government Funds.....	56
Summary of Revenues and Expenditures – Enterprise Funds.....	58
Summary of Revenues and Expenditures – Internal Service Funds.....	59
Summary of Revenues and Expenditures – Fiduciary Funds.....	60
Capital Improvement Project Summary.....	61
Capital Improvement Project Details.....	63
Summary of Debt Issuances and Outstanding Debt.....	83
Schedule of Bonded Debt Retirement.....	86

Personnel

Full-Time Positions by Department.....	89
Chart: Authorized Full-Time Position 2012-2016.....	93
2016-17 Salary Schedule.....	98
2016-17 Part-Time Pay Scale.....	102

Tax Levy

2015 Tax Levy Summary.....	103
----------------------------	-----

Five-Year Plan

Introduction.....	109
Projected Schedules of Revenues & Expenditures.....	114
Notes to Projections.....	115

General Fund

General Fund Per Capita Revenue and Expenditures.....	129
General Fund Revenues.....	130
Legislative Boards and Commissions	133
Administration and Finance.....	136
Legal.....	144
Public Buildings	146
Community Organizations and Activities	148
Community Development.....	151
Planning Division.....	157
Building Division	161
Economic Development.....	164
Central Business District Parking	167
Public Works Department	171
Engineering	179
Streets.....	182
Snow Removal and Ice Control	187
Refuse and Recycling	190
Parks Maintenance.....	193
Police Department	197
Administration, Communications & Records.....	202
Patrol	204
Investigations	206
Public Education.....	209
Community Services	210
Fire Department.....	212
General Administration/Information Services.....	218
Prevention.....	220
Emergency Services	222
Support Services.....	224
Emergency Management Agency	226
Recreation Department.....	228
Recreation.....	235
Swimming Pool Operations	238
Libertyville Golf Course	240
Senior Programs	242
General Fund Summary.....	245

Special Revenue Funds

Concord Special Service Area Fund	247
Emergency Telephone System	251
Fire Fund	254
Foreign Fire Insurance Tax Fund.....	256
Timber Creek Special Service Area Fund	258
Motor Fuel Tax.....	260
Hotel/Motel Tax Fund.....	262

Commuter Parking	264
------------------------	-----

Enterprise Fund - Water/Sewer

Water and Sewer Operating Revenues.....	267
Water	270
Sewer	274
Wastewater Treatment.....	279
Water - Sewer Debt Service.....	282
Water and Sewer Capital Improvement	284

Enterprise Fund - Sports Complex

Libertyville Sports Complex.....	287
Indoor Facility	293
Golf Learning Center.....	296
Family Entertainment Center	299
Sports Complex - Debt Service.....	300

Capital Projects Funds

Tax Increment Financing (T.I.F.).....	305
Impact Fee Fund.....	308
Capital Improvement Fund.....	310
Road Improvement Fund	312
Park Improvement Fund	314
Public Buildings Improvement Fund.....	316

Internal Service Fund

Fleet Services and Replacement Fund	319
Technology and Equipment Replacement Fund.....	325

Debt Service Funds

General Bond and Interest Fund.....	333
Sales Tax Bond Fund	336

Pension Trust Funds

Police Pension Fund.....	339
Firefighters Pension Fund.....	342

Miscellaneous

Glossary of Terms	345
Acronyms.....	349
Budget Ordinance.....	350



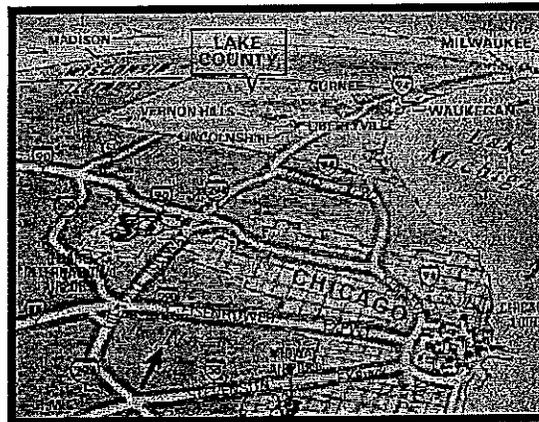
May 1, 2016

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, 2016 and ending April 30, 2017. Preparation of the budget was based upon the 2015 Tax Levy, Village Five Year Financial Plan, and Village Board direction at the Committee of the Whole meeting held on November 10, 2015. The Village Board met to discuss the proposed budget in workshop meetings on Saturday, February 27, 2016 and Tuesday, March 1, 2016. A public hearing regarding the proposed budget was held on April 12, 2016, and the Board approved the budget at its meeting on April 26, 2016.

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 median home values more than double and per capita incomes almost double the State equivalents. 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. Sales tax revenue continued to grow until FY2004-05 followed by several years of decline. FY2010-11 was the next year of sales tax growth, and it has grown conservatively each year, finally reaching the FY2004-05 peak amount again in FY2014-15 and then dropping slightly in FY2015-16. The automobile category of sales tax accounted for approximately 70% of all sales tax received in 1990 and then decreased for many years due to increased regional competition and the economic recession that began in 2008. However, the past several years have shown a rebound in the automobile category, accounting for 60% of all sales tax in the 2015 calendar year.

The Village of Libertyville, along with most governmental entities, was impacted with the recent economic recession. While this recession is over, the results of the recession are still impacting the government sector. Unemployment continues to be a concern; however, the Village's unemployment rate has continued to decline since peaking in FY2009-10. The Village had also benefitted from increasing sales tax revenue since FY2009-10; however, there was a slight decrease in FY2015 – 16, declining 4% compared to the prior 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, resulting in an ongoing concern that the State will reduce the amount of State funds distributed to local governments. There is also concern that the Governor and State legislators will freeze property taxes. 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 had experienced declining equalized assessed valuation (EAV) for the last several years. Libertyville, however, had its first increase in EAV in tax year 2015 for taxes collected in FY2016-17. The FY2016-17 budget reflects a very conservative expectation of these positive trends continuing.

Overview

The proposed 2016-2017 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 economy continues with a slow recovery, there are still challenges that remain. Many of the challenges affect the Village's General Operating Fund where most Village services are funded. The proposed General Fund Budget for 2016-17 includes revenues of \$27.6 million and expenses of \$27.6 million and the total Budget includes revenues of \$58.9 million and expenses of \$67.9 million. Most of the expenditures above projected revenues are for capital projects which will be funded with prior year fund balance which includes \$9.2 million in bonds issued in 2015. Projected revenue includes \$4 million in loan proceeds that will be used to fund construction of a new parking garage within the Tax Increment Financing (TIF) area of the Village with future TIF revenues used to repay the loan.

The Village Board approved the transfer of General Fund reserves for pension funding as well as capital infrastructure improvements. This resulted in a decrease to the Fund Balance during 2015-16 of approximately \$1.6 million. The projected fund balance as of April 30, 2016 of \$11,567,332 is \$2.9 million above the required fund balance (\$8,618,539) as specified in the General Fund Balance Policy. While the fund balance remains healthy, staff has ongoing concern about several issues on the horizon which include: 1) The continued subsidy to the Sports Complex which has amounted to approximately \$850,000 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 which would reduce Village revenue by an estimated \$300,000; 3) potential requirements to increase the funding levels to the Village Police and Fire pension, 4) and costs to maintain and upgrade Village infrastructure included in the 10-year capital plan.

For the proposed 2016-17 budget, the General Fund balance is projected to increase an additional \$34,000 to \$11.6 million on April 30, 2017.

Fund Balance Requirements 2016-17

17% of General Fund Expenditures	\$27,584,740 x 17%	\$4,689,406
60% of the Average 3 year Sales Tax		
2013-14	\$6,455,397	
2014-15	\$7,919,226	
2015-16	\$7,449,528	
Average	\$7,274,717 x 60%	\$4,364,830
Required Fund Balance		\$9,054,236
Estimated Fund Balance		\$11,567,332

Village Board Goals

Continue Redevelopment of Vacant Properties

With a positive increase in development activity in the Village, Staff will continue to work with developers for the Bolander, Trimm, and Innovation Park Lake County properties. Staff anticipates additional development activities will take place on the Young (southwest corner of Route 21 and Peterson) and Chicago Archdiocese property (west side of Butterfield Road near Pine Meadow Golf Course) during the coming year. The Village Board also recently adopted an updated Economic Development Strategy, and Staff will continue to work with the Village Board and Economic Development Commission to implement the strategy.

Continue Peterson Road/Route 137 Streetscape Improvements

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. The Village is now providing contractual maintenance of all of the grass median property owned by Illinois DOT along Illinois Route 137, and on Milwaukee Avenue north of Illinois Route 137 to Jonas Court.

Complete Construction of Downtown Parking Garage

Staff will work with Walker Parking Consultants and the selected general contractor to oversee the construction of the second parking garage in the downtown, which should be completed in the fall of 2016.

Continue Implementation of Road and Water/Sewer Capital Improvements

This is an ongoing annual goal of the Mayor and Village Board, and 2016 will represent the fourth year of the Road Improvement program funded by bond issues, and the third year of the Water and Sewer Capital Improvement program. With the anticipated completion of the IMS Pavement Evaluation and Water and Sewer Rate Study, the Administrative Staff will continue to work with the Village Board to plan for future road and water and sewer improvements identified in the Village Multiyear Capital Improvement Plan.

Complete Development of Village Strategic Plan

The completion of the citizen survey was the first step in development of the Village Strategic Plan, and the Mayor and Village Board have agreed to hire a consultant to assist in the strategic planning process. The Staff has researched and reviewed 4 firms/individuals who have expertise in working with communities to develop strategic plans, and the common components among the plans include utilization of a citizen survey, SWOT analysis, review and update of Village Mission Statement and goals, focus groups, and a community meeting(s). The anticipated timeframe for conducting a Strategic Plan once a consultant is selected would be approximately 3 to 6 months, depending upon the scope of work. Staff will prepare a Request for Qualifications for the selection of a consultant.

Completion of RTA Grant Project for Downtown Comprehensive Plan

The Consultant, Village Staff and the Transit Oriented Development (TOD) Task Force anticipate completing the study within the coming year, and will present their findings to the Village Board for consideration of updating the Village Comprehensive Plan for the downtown area and transportation. The Task Force includes representatives of PACE, Metra, and the Regional Transportation Authority (RTA) to ensure that all aspects of public transportation are tied together in the plan to serve the entire Village. The Plan

includes the goal to coordinate public transportation schedules to better serve employees and customers of the downtown as well as transportation needs of the entire Village.

Financial Sustainability

Based on the research and information developed from the previous Village Board goals of developing a dedicated funding source for the ongoing maintenance of downtown streetscape and parking facilities and researching a Home Rule Referendum, Staff is recommending that this information be folded into a goal of planning for future financial stability for the Village. This may include re-allocation of existing revenues, new revenue source(s) for downtown maintenance obligations, and enacting new revenue sources (e.g. Home Rule Referendum, reinstatement of utility taxes, etc.) should the State of Illinois take action which would negatively impact Libertyville finances.

Redevelopment of Downtown Metra Commuter Train Station

For many years the Village has been accumulating funds in the Commuter Parking Fund with a goal of replacing the existing downtown Metra Commuter Train Station. Although previous discussions have revolved around the train station being part of the redevelopment of the Trimm property, the Mayor and Village Board believe that it is appropriate to begin moving forward with this goal. Although the Village Comprehensive Plan envisions the train station being moved slightly to the northwest to align with the main entrance from Brainerd Avenue, consideration is being given to remodeling the existing building as a more cost-effective alternative. In addition, Staff has learned that Metra has programmed the much needed replacement of the Prairie Crossing Milwaukee North Train Station (currently a double wide trailer) for the 2016-2017 fiscal year.

Public Emergency Preparedness Workshop

Village Staff recently updated the Village Emergency Preparedness Guide and has recommended holding a community workshop(s) to educate residents on how to better prepare for an emergency. Potential topics include creating an emergency plan, importance of smoke and carbon monoxide detectors, severe weather warnings, making an emergency disaster kit, fire prevention, traffic accidents, children's safety, college campus safety, and emergency alerts.

Secondary Entryway Signage

For many years the Village has maintained 4 entryway monument signs at the Milwaukee Avenue and Illinois Route 176/Park Avenue entrances to the Village. The 4 entryway signs were updated several years ago to incorporate the new Village logo. However, there are approximately 10 additional entryways into the Village which do not have any Village identification. The Village Board and Staff agree that a goal to identify locations and options for entryway signage in order to better identify and promote the Village is needed. Staff anticipates that this could be a relatively inexpensive project, with the use of either decorative pole mounted signs or simple signs mounted on existing poles.

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 proposed 2016-2017 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 2015 Committee of the Whole meeting, Staff reviewed the updated Five Year Financial Plan which projected a \$368 surplus for the upcoming 2016-17 budget. This surplus was net of an \$875,000 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 2016-17 budget. Staff reviewed both revenues and expenses and the proposed 2016-17 budget now includes a projected General Fund surplus of \$34,000 (net of an \$829,000 subsidy to the Sports Complex).

The Five Year Plan also projected annual General Fund deficits 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. Departments were also instructed to review the Annual Fee Ordinance and where appropriate make recommended adjustments to the various fees contained in the Ordinance.

After many years of decline, Sales Tax revenues began increasing in the 2010-11 fiscal year and the 2014-15 fiscal year saw a 22% increase, 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. The sales tax budget of \$7,475,000 for 2015-16 was prepared conservatively with a slight decrease from the 2014-15 actual of \$7.9 million. Projections for the current 2015-16 fiscal year indicate sales tax should end the slightly under budget, and \$469,698 less than the 2014-15 fiscal year. While sales tax in the auto category has remained approximately the same as last year, it appears sales tax for the gas and oil category has decreased due to the price of oil and that decrease has resulted in the decrease in sales tax for the 2015-16 fiscal year. The Village has entered into several business development agreements with car dealerships that have improved their businesses and approximately \$488,000 in sales taxes will be rebated back to various car dealers (shown as an expense in the Community Development budget). For the 2016-17 fiscal year, Staff has projected sales tax to increase slightly by 2%.

Estimates provided by the Illinois Municipal League indicate that State Income Tax will provide \$102 per capita or \$2,070,000. The State is currently 2-3 months in arrears in distributing these funds to the Village and legislation continues to be considered that would reduce or freeze the amount shared with local governments. The 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 by over \$300,000.

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 2016-17 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 which assures 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. Continued increased investment in the Village transportation and water and sewer infrastructure, including:
 - \$4.6 Million dollars in the Road Improvement Fund that will be used for road rehabilitation and engineering costs funded from the last of four bond issues approved through a referendum in March 2012;
 - Approximately \$3.4 million in the Water and Sewer Fund in improvements to the water and sewer system infrastructure funded with an Alternate Revenue Bond issued in 2015;
 - \$7 million in the Tax Increment Financing (TIF) Fund to construct a parking garage on the current Civic Center parking lot;
 - And \$190,000 for road improvements and \$200,000 for storm sewer improvements in the Capital Improvement Fund.
3. Continued 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;
 - Funding for maintenance and improvements to Village Hall, Adler House, Civic Center, Schertz Building and maintenance improvements to the downtown Streetscape.
4. Continued 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. Stabilization, and in some cases an increase, in balances for various Village funds.
6. Commitment to continue to fund 100% of the actuarial required pension fund contributions.
7. Ongoing implementation of the Village Emerald Ash Borer Management Plan (\$295,800 budgeted for the third year of increased funding).
8. \$145,000 to paint the interior of the Sports Complex and rehabilitate the locker rooms, \$50,000 for Sports Complex security improvements, and \$250,000 in funding to potentially relocate the hockey rink to Adler Park.

Revenue Summary

The Administrative Staff estimates revenues for all funds in the 2016-17 fiscal year will be \$58.8 million which represents a decrease of \$4,806,515 (7.6%) compared to 2015-16 budgeted revenues of \$63.7 million. The main reason for the decrease is the inclusion of non-recurring revenues of \$9.2 million in bonds in the 2015-16 fiscal year. The budget projects total sales tax revenues of \$7.6 million, which reflects a 2% increase over 2015-16 budgeted revenues and an increase in property tax revenues of \$102,500 to \$6.5 million.

Expenditure Summary

Expenditures for the 2016-17 fiscal year are estimated to be \$67.9 million, which represents an increase of \$4.0 million (6.2%) compared to 2015-2016 budgeted expenditures of \$63.9 million. The largest increase is attributable to the Tax Increment Financing Fund which has \$7 million allocated for the construction of a new parking garage. There are several funds with expenditures exceeding revenues for the 2016-17 year. These current year budget deficits are for capital expenditures funded with prior year's bond issues or 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 proposed 2016-17 expenditures broken out by type along with the percent change from 2015-16 year end amounts:

	2015-2016 Budget	2016-2017 Budget	% Change
Salaries	\$ 15,920,405	\$ 16,459,155	3.4%
Benefits	\$ 10,539,745	\$ 11,321,765	7.4%
Contractual	\$ 4,788,140	\$ 5,006,790	4.6%
Utilities	\$ 1,513,785	\$ 1,503,250	-0.7%
Commodities	\$ 5,969,535	\$ 5,844,465	-2.1%
Capital	\$ 17,752,390	\$ 20,039,300	12.9%
Repairs & Maintenance	\$ 2,341,410	\$ 2,369,190	1.2%
Transfers	\$ 1,503,820	\$ 1,260,690	-16.2%
Debt	\$ 3,616,030	\$ 4,131,160	14.2%
Total	\$ 63,945,260	\$ 67,935,765	6.2%

Salaries are projected to increase 3.4% due to the contractually required increases for union employees and a proposed 2.25% increase for non-union employees along with merit increases for eligible employees. Benefit expenses have increased \$782,020 due to an estimated 5% increase for employee health insurance and a 12% increase in the required pension contributions for the Police & Fire Pension Plans. Utility costs are projected to decrease 0.7%, in part due to savings generated by the installation of LED lighting in various Village buildings. Capital costs have increased \$2,286,910 due to the construction of a new parking garage on the Civic Center property. Transfers are decreasing \$243,130 because of the elimination of the debt service on the Bolander property upon its sale during the 2015-2016 budget year. Debt expenses are increasing to account for the debt service on the road and utility bonds issued in 2015.

Once again, the Village's operating funds will operate with a balanced budget, and a summary of 2015-16 revenues, expenditures and fund balances compared to budgeted and estimated 2016-17 revenues, expenditures and fund balances is identified below. The total yearend balance for all funds is expected to be \$75,462,571 on April 30, 2017.

	Budget 2015-16	Estimated 2015-16	Proposed 2016-17
Total Revenue:	\$63,652,980	\$66,407,000	\$58,846,465
Total Expenditure:	\$63,945,260	\$60,479,246	\$67,935,765
Year End Balance	\$88,882,820	\$95,102,854	\$86,013,554

General Fund Summary

Staff is pleased to present a proposed General Fund budget that is balanced and includes a \$34,120 surplus. General Fund revenues of \$27,618,860 are \$759,815 (2.8%) above the 2015-16 budgeted revenues. The major changes from the 2015-16 budget to the 2016-17 budget include:

- An increase of \$102,500 (1.6%) 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 \$155,000 (2%) in sales taxes to reflect an inflationary increase in sales.
- An increase of \$134,975 (5.0%) in Fire District revenues due to the increase in the Fire budget.
- A decrease of \$185,000 in telecom tax revenue to reflect a general reduction in phone lines.

Expenditures of \$27,584,740 in the 2015-16 General Fund reflect an increase of \$961,435 (3.6%) compared to the budgeted 2015-16 General Fund expenditures of \$26,623,305. Major changes in expenditures from the 2015-16 budget to the proposed 2015-16 budget include:

- An additional \$84,800 has been budgeted for Economic Development Incentives for the amount of sales tax that will be rebated to auto dealerships based on their business development agreements. The increase is due to additional dealerships participating in the program. Total estimated rebate for 2016-17 is \$515,800.
- An increase of \$322,475 in Police & Fire Pension funding.

The proposed General Fund salary budget includes a \$466,135 (3.7%) increase due to the contractually required increase for union members along with a 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.

2016 - 2017 General Fund Expenditures by Type

	2015-2016 Budget	2016-2017 Budget	% Change
Salaries	\$ 12,720,260	\$ 13,185,735	3.7%
Benefits	\$ 6,012,775	\$ 6,502,180	8.1%
Contractual	\$ 2,697,375	\$ 2,814,815	4.4%
Utilities	\$ 268,530	\$ 259,925	-3.2%
Commodities	\$ 2,330,050	\$ 2,355,590	1.1%
Capital	\$ 108,200	\$ 7,000	-93.5%
Repairs & Maintenance	\$ 1,540,885	\$ 1,542,805	0.1%
Transfers	\$ 907,230	\$ 916,690	1.0%
Debt	\$ -	\$ -	
Total	\$ 26,585,305	\$ 27,584,740	3.8%

Employee benefit costs are increasing \$489,405 (8.1%) due to health insurance increases and a 12% increase for Police & Fire pension costs. Benefits include federally required Social Security and Medicare costs along with pension and employee insurance. Included in this proposed budget are increases for employee insurance from the Intergovernmental Personnel Benefit Cooperative (IPBC) of 5% for both the PPO program and HMO programs. Included in the transfer category is \$829,130 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 and an additional \$10,000 for wood chip disposal.

Staff projects that the 2015-16 yearend balance in the General Fund will be approximately \$11.6 million, or 42% 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.

While the proposed budget being presented is balanced, the original budget submittals from the departments resulted in over a \$200,000 General Fund deficit. Village Staff reviewed each budget with the department heads and reduced, or did not include various items, in order to present a balanced budget. These items include:

- Fire Department-Training Overtime costs of \$9,500
- Senior Center-Request for part-time employee(s), estimated cost \$30,000
- Public Works/Streets-Exterior lighting upgrades - \$12,000
- Public Works/Streets-Winchester Retention Pond - \$33,205
- Community Development/Building-Noise Meter - \$3,177
- Police-Building Access Control - \$45,000
- Police-Overtime for Bike Patrols in downtown - \$4,500
- Police-Facility Security Camera - \$4,000
- Police-Tablet for evidence tracking - \$3,500

Capital Purchases/Capital Improvements Summary

The proposed 2016-2017 Village Budget reflects total capital expenditures of \$20,039,300. Of this amount, \$3,490,100 is being funded through the Water and Sewer Fund, \$232,000 is in the Sports Complex Fund, \$7,000 is in the General Fund, \$771,100 by the Internal Service Funds; \$176,000 by Special Revenue Funds and \$15,363,100 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 impacted 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 on Lake Street. The Village is trying to negotiate lease agreements with property owners to rehabilitate the parking lot on the east side of Milwaukee but has not received agreements from all property owners. Design is complete for the construction of a second parking garage and \$7 million is included in the 2016-17 budget for this project. The Village will take out a short-term loan of approximately \$4 million and will use future TIF property tax increment revenue to repay the loan. 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 2016-17 budget, it is anticipated that \$2.4 million will be rebated to the various taxing entities. Fund balance in the TIF fund is expected to decrease from \$3,022,221 to \$16,721. Any remaining fund balance will continue to be used to complete additional parking improvements in the downtown.

The *Capital Improvement Fund* includes revenues from vehicle sticker sales, 1% Telecommunications Tax and transfers of surplus funds from the General Fund. Excluding any transfer from the General Fund, annual revenues amount to approximately \$780,500. Expenditures for 2016-7 include: \$190,000 for the annual road reconstruction program; \$65,000 for the annual sidewalk replacement program; \$40,000 to complete street light painting in the downtown; \$15,000 for a structural study of the Rockland Bridge; \$82,000 in engineering costs for Rockland Road reconstruction project; \$25,000 to continue Peterson Road improvements and \$200,000 for drainage improvements along the North Shore Bike Path. If all of the projects budgeted are completed during the 2016-17 fiscal year, the Capital Improvement Fund balance is estimated to increase from \$151,104 to \$259,104 on April 30, 2017. Future year capital improvements will be limited to approximately \$600,000 per year unless the Village Board transfers surplus funds from the General Fund to the Capital Improvement Fund or another funding source is elected.

The *Road Improvement Fund* was established to account for the road rehabilitation funded through \$20 million in bonds that were issued from 2012 through 2015. These bonds were approved through a referendum held in March 2012. The 2016-17 budget includes \$4.6 million for road rehabilitation. The fund balance as of April 30, 2017 is expected to be \$5,578,168 which will be used for road improvements in 2017 and 2018.

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. Proceeds from the sale of the Bolander Building of \$1.4 million net of closing costs were deposited in

this fund and a portion of the proceeds (\$140,130) was 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. Approximately \$473,000 in park improvements are anticipated to be completed during the 2016-17 fiscal year and an additional \$232,000 will be transferred to the Sports Complex Fund for improvements. Included in this total is \$33,000 for Butler Lake weed control, shoreline seeding, and shoreline plant management; \$10,000 for a new entrance door at the Riverside Preschool building; \$145,000 to replace the gutters and paint the Riverside Pool; \$25,000 to replace the chairs at Adler Pool; and \$250,000 for the 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 decrease from \$1,575,336 to \$1,171,436 as of April 30, 2017. The ten year capital plan includes \$1,450,000 in proposed capital improvements scheduled for the next 5 years.

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 proposed budget includes \$10,000 for an engineering design for a new HVAC system at the Village Hall. An additional \$80,000 is budgeted to complete the driveway replacement for Fire Station #2, and \$6,200 for landscaping, heater and carpet replacement, and office chairs in the Schertz Building. Additionally, \$30,000 is budgeted for HVAC replacement in the Schertz Garage. The fund balance in the Public Building Improvement Fund is estimated to decrease from \$162,011 to \$120,011 as of April 30, 2017. The ten-year capital plan includes \$785,000 in proposed improvements scheduled for the next 5 years.

Special Revenue Funds

The Village has several special revenue funds that are used to segregate revenues and expenditures for specific purposes. Most of these special revenue funds are combined with the General Fund for financial reporting within the Comprehensive Annual Financial Report. The major special revenue funds along with the proposed budgets are as follows:

Motor Fuel Tax Fund accounts for the State shared Motor Fuel Tax revenue along with the associated expenses. For the 2016-17 budget, revenues are estimated at \$526,100 with road rehabilitation expenditures of \$610,000. The fund balance as of April 30, 2017 is estimated to be \$723,473.

The *Emergency Telephone System Board (ETSB) Fund* is used to account for revenues derived from the \$0.87 surcharge all phone lines. Expenses in this fund are legally restricted to operating the Village's 911 system. Revenues are estimated at \$318,450 with expenditures of \$403,460. Of this amount, \$107,670 is allocated as a portion of the Village's dispatch costs for the contract with Vernon Hills, \$74,000 for radio and mobile computer replacement, \$22,000 for a link between Libertyville and Vernon Hills and \$61,850 for maintenance of equipment. Legislation was passed in 2015 which mandates the Village to dissolve the ETSB by July 2017 and merge with the Vernon Hills ETSB. Village Staff are working with Vernon hills to create an intergovernmental agreement for a new Joint ETSB. Prior to July 2017, the Village will be required to

spend the remaining balance in this fund which is estimated to be \$304,122 on April 30, 2017.

The *Hotel Tax Fund* accounts for the 5% tax on hotel room rentals in the Village. By law, these funds must be used to promote tourism within the Village. Revenues are estimated at \$357,300 with expenses of \$387,870. Included in the proposed budget is \$50,995 for downtown beautification, \$30,280 for Libertyville Days, \$185,300 for improvements at the Civic Center, Adler Cultural Center and Cook House, \$10,000 contributions to the Libertyville Main Street and a \$11,500 contribution to Lake County Convention Bureau, \$25,070 for tourism promotions and \$55,825 for marketing of the Sports Complex. This fund is projected to have an operating deficit for the 2015-16 fiscal year and is budgeted with a deficit of \$30,570 for 2016-17. The projected fund balance as of April 30, 2017 is \$367,891. In order to prevent future deficits, the Village has been discussing the option of instituting an eating and drinking establishment tax that could provide sufficient revenue to fund these items along with the maintenance of the current parking garage along with the new parking garage that will be completed in fall of 2016.

The *Commuter Parking Fund* accounts for the daily parking revenues from the three commuter train stations located within the Village. The fund balance as of April 30, 2017 is projected to be \$1,589,798 which will be used to remodel the downtown train station and parking lot. For the 2016-17 fiscal year, revenues are projected to be \$425,300 with expenditures of \$415,275. Although not included in the proposed Budget, Staff is recommending increasing the parking fees from \$1.75 to \$2.00 per day.

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 2016-17 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 proposed budget includes \$114,000 to purchase four Police interceptor SUV squads; \$141,000 for two Public Works trucks; \$25,500 for a Ford Escape, \$77,000 for a Parks plow/dump truck, \$50,000 to replace a Parks loader, \$22,000 to replace the Sand Pro used for grooming ball fields, and \$7,500 to repair and paint various truck bodies in order to extend the life of certain vehicles. In order to preserve the Fund's balance, the Village has turned to leasing certain high cost equipment and the Public Works and ambulance vehicles may be purchased through a lease. Proposed to be purchased through a lease are a fire truck, ambulance and sewer vactor truck for Public Works. The proposed budget includes payments on existing leases for two large Public Works trucks and the final payments on an ambulance. The expected balance in the Fleet Services Fund is expected to increase from \$2.3 million to \$2.4 million on April 30, 2017.

Water and Sewer Fund Summary

The 2016-17 proposed Budget continues the Capital Improvement Plan in the Water and Sewer Fund. The budget is based on the current water and sewer rates increasing 3% on May 1, 2015 plus an additional \$0.05 increase for the change in the CLCJAWA wholesale water rate. A Water and Sewer Rate Study was finalized in .

The proposed Village Budget includes an expenditure of \$2,109,295 for the purchase of Lake Michigan water from the Central Lake County Joint Action Water Agency (CLCJAWA). This amount includes the CLCJAWA proposed increase in wholesale water rates from \$2.68 to \$2.73 per 1000 gallons, which will be reflected in Village water rates. For 2016-17, the Water/Sewer Enterprise Fund includes an aggressive capital spending program of \$4.8 million, which is being funded with a \$4.2 million bond that was issued in fall 2015. Projects planned include \$882,100 for improvements at the Waste Water Treatment Plant; \$1.9 million for underground improvements; and \$245,000 for sanitary sewer improvements and repairs. The working capital balance in the Water and Sewer Fund is estimated to be \$2.6 million as of April 30, 2017.

Libertyville Sports Complex

The proposed budget for the Libertyville Sports Complex (LSC) for 2016-17 includes operating revenues of \$2,745,825 and operating expenditures of \$2,340,800 that will generate an operating profit of \$405,025. Once the debt service payments of \$1,468,715 are included, a loss of \$1,063,690 results. Due to this loss, the budget includes a transfer of \$881,690 from the General Fund that is intended to subsidize the annual principal and interest payments of the LSC and a transfer of \$182,000 from the Park Improvement Fund to cover the capital expenditures such as interior painting, the refurbishing of the locker rooms and to purchase new treadmills.

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, reducing the subsidy required. There is an option to advance refund a portion of the bonds in conjunction with the sale of property, otherwise the bonds are not callable until December 2019.

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 one of the members 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 2016-17 plan year, there is an increase of 5% built into the budget. Although the Village is limited in the changes that can be made due to language in existing union contracts, the Village 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 one of the members 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, the IRMA contribution rates have been decreasing and the Village's experience modifier has also provided a credit to premiums. For the 2015-16 fiscal year, IRMA's base rate is projected to increase from \$734,929 to \$756,408; however when the Village's experience modifier (-\$132,049) and credit for having a \$10,000 deductible (-\$56,192) is included, rates are decreasing \$14,402 from the prior year. Rates for the 2016-17 budget will not be known until January 2017; however the proposed 2016-17 budget includes an estimated 5.5% 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 retired Finance Director Pat Wesolowski, Assistant Village Administrator Kelly Amidei and Assistant Finance Director Ariel Tax for their development and analysis of the budget document. Each Department Head is recognized for their efforts and creativity in enabling the Village to propose a balanced General Fund budget.

Kevin J. Bowens
Village Administrator

Patrice Sutton
Finance Director

Village of Libertyville
Proposed Fiscal Year 2016-17 Budget Cycle

October 20, 2015	Village Board meets to review status of goals and priorities from fiscal year 2015-16 and develop goals and priorities for 2016-17
November 10, 2015	Committee of the Whole discusses update of the Five-Year Financial Plan, 2015 Tax Levy and 2016-17 Village Budget
November 24, 2015	Village Board conducts hearing to discuss 2015 Tax Levy
December 4, 2015	Distribute budget instructions and worksheets to Department Heads
December 8, 2015	Adopt 2015 Tax Levy
January 8, 2016	Budget requests due to Village Administrator and Finance Director
February 18, 2016	Distribute proposed Budget to Village Board
February 27, 2016 (Sat.)	Budget meeting with Board to review department requests - 8:00 a.m.
March 1, 2016	Budget meeting with Board - Continued 7:00 p.m.
April 12, 2016	Conduct Public Hearing on 2016-17 Village Budget
April 19, 2016	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 26, 2016	Adopt 2016-17 Village Budget
April 27, 2016	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. 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 becoming available after the initial budget is approved.

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. For governmental accounting purposes, a fund is 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. Funds are also classified as either "Major" or "Nonmajor." The impact of this distinction is that the financial activity of nonmajor funds is reported in certain instances in the audited financial statements in a consolidated format while major funds are reported separately. The General Fund, Capital Projects Fund, 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 series of bond issuances approved 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, a family entertainment center for miniature golf, 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 for budgeting purposes, 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
2016-2017 BUDGET HIGHLIGHTS**

OVERALL BUDGET

- Estimated revenues for all funds (\$58.8 million) a decrease of \$4,806,515 or 7.6% compared to 2015-2016.
- Incorporates revenue from 2015 Tax Levy of \$8.0 million and estimated Sales Tax revenues of \$7.6 million.
- Expenditures for all funds estimated to be \$67.9 million, an increase of \$3,990,505 (6.2%) compared to 2015-2016 budget.
- Overall budget has expenditures (\$67.9 million) exceeding revenues (\$58.8 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 construction of a new parking garage to be paid from the TIF Fund. Prior year fund balances have been saved for this construction.

PERSONNEL/SALARY EXPENDITURES

Total Salary Expenditures have increased 3.4% from the 2015-16 budget, and include:

- A 2.25% market adjustment is included in salary ranges for all full-time non-union employees. 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 7.9% from the 2015-16 budget due to the 12% increase in required police & fire pension contributions and a 5% increase in PPO Insurance premiums.
- Full-time staffing levels of 162 for 2016-2017 compared to 180 in 2009-10.

CAPITAL EXPENDITURES

- Capital Expenditures of over \$20 million including:
 - \$4.6 million for road reconstruction and rehabilitation;
 - \$3.5 million in water, sewer and wastewater improvements;
 - \$9.5 million for design and partial construction of a new parking garage in the downtown business district;
 - And \$2.4 million in vehicle replacements, and park, building and other capital improvements.

GENERAL FUND

- Revenues are estimated to increase 2.8% or \$759,815 and include the following:
 - o Property tax is projected to increase 1.6% due to the 0.8% increase in the consumer price index allowed by the tax cap along with new property in the Village.
 - o A decrease in telecom tax by \$185,000 reflecting general decline in phone lines.
 - o Sales tax is projected to increase 2% (\$155,000) to reflect slight expected growth in sales.
- Expenditures have increased 3.6% or \$961,435 due to a \$465,475 increase in employee salaries which includes cost of living increases and a \$489,405 increase in employee benefit costs including insurance.
- The General Fund is balanced with a budgeted surplus of \$34,120.

WATER AND SEWER FUND

- Includes \$2,109,295 for the purchase of Lake Michigan Water from the Central Lake County Joint Action Water Agency (CLCJAWA).
- Includes \$3.5 million in water and sewer capital projects. The working capital balance of the water and sewer fund is projected to decrease to \$2.6 million due to the large number of capital improvements underway.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 BUDGETED REVENUES SUMMARY

FUND	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATE	2016-17 APPROVED
GENERAL FUND	25,374,463	27,944,533	26,859,045	27,666,070	27,618,860
SPECIAL REVENUE FUNDS					
MOTOR FUEL TAX FUND	591,751	678,128	483,625	524,410	526,225
EMERGENCY TELEPHONE SYSTEM	385,928	463,310	330,450	318,450	318,450
COMMUTER PARKING FUND	366,354	396,910	379,600	383,425	425,300
FIRE FUND	1,974	3,675	3,500	51,435	2,500
FOREIGN FIRE INSURANCE TAX FUND	75,467	46,693	45,000	49,650	45,000
TIMBER CREEK SPECIAL SERVICE AREA	22,841	21,369	21,165	21,190	20,525
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	24,030	23,131	22,500	22,500	22,770
HOTEL/MOTEL TAX FUND	289,146	336,366	314,300	357,020	357,300
TOTAL SPECIAL REVENUE	1,757,491	1,969,582	1,600,140	1,728,080	1,718,070
ENTERPRISE FUND					
WATER & SEWER	8,388,841	7,915,917	12,117,190	12,501,055	8,480,700
LIBERTYVILLE SPORTS COMPLEX	4,803,508	3,558,813	3,757,330	3,913,605	3,809,515
TOTAL ENTERPRISE	13,192,349	11,474,730	15,874,520	16,414,660	12,290,215
CAPITAL PROJECT FUNDS					
CAPITAL IMPROVEMENT	706,394	650,610	733,500	627,300	780,500
ROAD IMPROVEMENT FUND	5,100,831	5,075,039	5,015,000	5,069,180	25,000
TAX INCREMENT FINANCING FUND	2,949,858	3,200,748	3,206,000	3,383,500	7,494,000
IMPACT FEE FUND	2,452	9,975	435,000	442,665	0
PARK IMPROVEMENT FUND	244,575	245,834	1,994,530	1,957,650	301,100
PUBLIC BUILDINGS IMPROVEMENT FUND	55,027	55,029	85,000	85,000	85,000
TOTAL CAPITAL PROJECT	9,059,137	9,237,235	11,469,030	11,565,295	8,685,600
DEBT SERVICE FUND					
GENERAL BOND & INTEREST	313,381	875,149	1,200,835	1,206,140	1,548,450
SALES TAX BOND FUND	73,500	76,590	75,190	215,320	0
TOTAL DEBT SERVICE	386,881	951,739	1,276,025	1,421,460	1,548,450
PENSION FUNDS					
POLICE PENSION FUND	3,839,630	3,779,267	2,269,000	3,246,785	2,526,300
FIREFIGHTER PENSION FUND	3,253,491	3,303,382	2,035,000	2,087,000	2,169,200
TOTAL PENSION FUNDS	7,093,121	7,082,649	4,304,000	5,333,785	4,695,500
INTERNAL SERVICE FUNDS					
FLEET SERVICES & REPLACEMENT FUND	1,661,039	1,692,524	1,732,415	1,755,565	1,757,665
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	610,955	560,301	537,805	522,085	532,105
TOTAL INTERNAL SERVICE FUNDS	2,271,994	2,252,825	2,270,220	2,277,650	2,289,770
TOTAL REVENUES ALL FUNDS	59,135,436	60,913,293	63,652,980	66,407,000	58,846,465

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 BUDGET EXPENSE SUMMARY BY FUND

FUND	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATE	2016-17 APPROVED
GENERAL FUND	24,834,736	25,224,176	26,623,305	26,268,716	27,584,740
<u>SPECIAL REVENUE FUNDS</u>					
MOTOR FUEL TAX FUND	713,230	633,748	600,000	610,000	610,000
EMERGENCY TELEPHONE SYSTEM	280,782	446,360	328,635	480,450	403,460
COMMUTER PARKING FUND	348,558	295,831	328,555	281,105	415,275
FIRE FUND	3,706	7,526	8,500	46,400	8,500
FOREIGN FIRE INSURANCE TAX FUND	70,722	28,619	60,000	42,000	60,000
TIMBER CREEK SPECIAL SERVICE AREA	12,166	15,460	20,525	14,460	20,585
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	18,038	15,877	22,805	21,230	23,425
HOTEL/MOTEL TAX FUND	215,563	333,678	417,065	368,390	387,870
TOTAL SPECIAL REVENUE	1,662,765	1,777,099	1,786,085	1,864,035	1,929,115
<u>ENTERPRISE FUND</u>					
WATER & SEWER	7,001,728	6,819,925	12,389,285	11,057,395	11,246,760
LIBERTYVILLE SPORTS COMPLEX	2,946,960	2,880,842	3,757,330	3,913,605	3,809,515
TOTAL ENTERPRISE	9,948,688	9,700,767	16,146,615	14,971,000	15,056,275
<u>CAPITAL PROJECT FUNDS</u>					
CAPITAL IMPROVEMENT	1,188,035	1,329,636	1,450,500	1,519,280	672,500
ROAD IMPROVEMENT FUND	2,788,552	3,491,277	4,145,000	3,212,850	4,596,600
TAX INCREMENT FINANCING	2,105,591	2,341,529	5,829,300	4,389,000	9,494,000
IMPACT FEE FUND	0	0	0	0	0
PARK IMPROVEMENT FUND	208,910	204,754	904,840	999,550	705,000
PUBLIC BUILDINGS IMPROVEMENT FUND	23,108	51,641	99,800	139,910	127,000
TOTAL CAPITAL PROJECT	6,314,196	7,418,837	12,429,440	10,260,590	15,595,100
<u>DEBT SERVICE FUND</u>					
GENERAL BOND & INTEREST	323,297	867,712	1,203,040	1,203,100	1,550,710
SALES TAX BOND FUND	73,318	77,393	76,190	75,995	74,245
TOTAL DEBT SERVICE	396,615	945,105	1,279,230	1,279,095	1,624,955
<u>PENSION FUNDS</u>					
POLICE PENSION FUND	2,168,230	2,285,888	2,308,010	2,415,680	2,370,360
FIREFIGHTER PENSION FUND	1,299,375	1,430,465	1,402,250	1,538,850	1,576,450
TOTAL PENSION FUNDS	3,467,605	3,716,353	3,710,260	3,954,530	3,946,810
<u>INTERNAL SERVICE FUNDS</u>					
FLEET SERVICES & REPLACEMENT FUND	835,489	812,834	1,464,860	1,401,850	1,664,980
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	376,967	457,366	505,465	479,430	533,790
TOTAL INTERNAL SERVICE FUNDS	1,212,456	1,270,200	1,970,325	1,881,280	2,198,770
TOTAL EXPENSES ALL FUNDS	47,837,061	50,052,537	63,945,260	60,479,246	67,935,765

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 FUND BALANCE SUMMARY

FUND	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATE	2016-17 APPROVED
GENERAL FUND	10,440,367	13,160,724	13,396,464	14,558,078	14,592,198
<u>SPECIAL REVENUE FUNDS</u>					
MOTOR FUEL TAX FUND	848,458	892,838	776,463	807,248	723,473
EMERGENCY TELEPHONE SYSTEM	534,182	551,132	552,947	389,132	304,122
COMMUTER PARKING FUND	1,376,374	1,477,453	1,528,498	1,579,773	1,589,798
FIRE FUND	26,285	22,434	17,434	27,469	21,469
FOREIGN FIRE INSURANCE TAX	81,927	100,001	85,001	107,651	92,651
TIMBER CREEK SPECIAL SERVICE AREA	64,247	70,156	70,796	76,886	76,826
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	38,237	45,491	45,186	46,761	46,106
HOTEL/MOTEL TAX FUND	407,143	409,831	307,066	398,461	367,891
TOTAL SPECIAL REVENUE	3,376,853	3,569,336	3,383,391	3,433,381	3,222,336
<u>ENTERPRISE FUNDS</u>					
WATER/SEWER	2,832,303	3,928,295	3,656,200	5,371,955	2,605,895
LIBERTYVILLE SPORTS COMPLEX	(677,971)	0	0	0	0
TOTAL ENTERPRISE	2,154,332	3,928,295	3,656,200	5,371,955	2,605,895
<u>CAPITAL PROJECT FUNDS</u>					
CAPITAL IMPROVEMENT	1,722,110	1,043,084	326,084	151,104	259,104
ROAD IMPROVEMENT FUND	6,709,676	8,293,438	9,163,438	10,149,768	5,578,168
TAX INCREMENT FINANCING	2,163,002	3,022,221	398,921	2,016,721	16,721
IMPACT FEE FUND	2,452	12,427	447,427	455,092	455,092
PARK IMPROVEMENT FUND	576,156	617,236	1,706,926	1,575,336	1,171,436
PUBLIC BUILDINGS IMPROVEMENT FUND	213,533	216,921	202,121	162,011	120,011
TOTAL CAPITAL PROJECT	11,386,929	13,205,327	12,244,917	14,510,032	7,600,532
<u>DEBT SERVICE FUND</u>					
GENERAL BOND & INTEREST	429,542	436,979	434,774	440,019	437,759
SALES TAX BOND FUND	103,834	103,031	102,031	242,356	168,111
TOTAL DEBT SERVICE	533,376	540,010	536,805	682,375	605,870
<u>PENSION FUNDS</u>					
POLICE PENSION FUND	25,843,262	27,336,641	27,297,631	28,167,746	28,323,686
FIREFIGHTER PENSION FUND	22,773,655	24,646,572	25,279,322	25,194,722	25,787,472
TOTAL PENSION FUNDS	48,616,917	51,983,213	52,576,953	53,362,468	54,111,158
<u>INTERNAL SERVICE FUNDS</u>					
FLEET SERVICES & REPLACEMENT FUND	1,062,736	1,942,426	2,209,981	2,296,141	2,388,826
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	742,834	845,769	878,109	888,424	886,739
TOTAL INTERNAL SERVICE FUNDS	1,805,570	2,788,195	3,088,090	3,184,565	3,275,565
TOTAL BALANCE ALL FUNDS	78,314,344	89,175,100	88,882,820	95,102,854	86,013,554

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
2016-17 EXPENDITURES BY FUND

FUND	SALARIES	BENEFITS	CONTRACTUAL	UTILITIES	COMMODITIES
GENERAL					
LEGISLATIVE BOARDS	52,575	4,025	30,000	-	50,080
ADMINISTRATION	692,140	337,045	246,935	4,500	75,300
LEGAL	-	-	407,000	-	-
PUBLIC BUILDINGS	-	-	5,465	2,500	2,755
COMMUNITY ORGANIZATIONS	-	-	42,000	-	157,395
COMMUNITY DEVELOPMENT	1,021,885	391,275	593,985	2,040	76,575
CENTRAL BUSINESS DIST PARKING	-	-	2,500	1,650	2,000
PUBLIC WORKS	1,505,480	749,655	217,425	126,890	986,280
POLICE	4,757,305	2,665,160	626,460	11,000	390,975
FIRE	4,420,510	2,209,795	469,155	42,700	463,475
EMERGENCY MANAGEMENT	-	-	-	100	1,740
PARKS & RECREATION	735,840	145,225	154,890	68,545	168,015
TOTAL GENERAL FUND	13,185,735	6,502,180	2,795,815	259,925	2,374,590
SPECIAL REVENUE					
MOTOR FUEL TAX	-	-	-	-	-
EMERGENCY TELEPHONE SYSTEM	11,135	2,315	183,860	48,000	300
COMMUTER PARKING	123,885	40,885	34,985	9,085	19,750
FIRE FUND	-	-	-	-	6,500
FOREIGN FIRE INSURANCE TAX	-	-	-	-	-
TIMBER CREEK SPECIAL SERVICE AREA	-	-	1,275	-	7,050
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	-	-	1,275	-	9,015
HOTEL/MOTEL TAX FUND	-	-	151,575	-	-
TOTAL SPECIAL REVENUE	135,020	43,200	372,970	57,085	42,615
ENTERPRISE					
WATER	831,950	287,445	95,195	60,650	2,250,350
SEWER	483,795	146,095	33,625	626,500	50,445
WASTE WATER TREATMENT	461,130	178,685	71,670	228,415	221,670
DEBT SERVICE	-	-	-	-	-
CAPITAL IMPROVEMENTS	-	-	-	-	178,600
LIBERTYVILLE SPORTS COMPLEX	970,135	282,770	183,485	201,500	226,010
TOTAL ENTERPRISE FUNDS	2,747,010	894,995	383,975	1,117,065	2,927,075
CAPITAL PROJECT					
CAPITAL IMPROVEMENT FUND	-	-	25,500	-	-
ROAD IMPROVEMENT FUND	-	-	-	-	-
TAX INCREMENT FINANCING	-	-	2,408,000	-	4,000
IMPACT FEE FUND	-	-	-	-	-
PARK IMPROVEMENT FUND	-	-	-	-	-
PUBLIC BUILDINGS IMPROVEMENT FUND	-	-	-	-	-
TOTAL CAPITAL PROJECT	-	-	2,433,500	-	4,000
DEBT SERVICE					
GENERAL BOND AND INTEREST	-	-	-	-	-
SALES TAX BOND FUND	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
PENSION FUNDS					
POLICE PENSION FUND	-	-	2,370,360	-	-
FIREFIGHTERS PENSION FUND	-	-	1,576,450	-	-
TOTAL PENSION FUNDS	-	-	3,946,810	-	-
INTERNAL SERVICE FUNDS					
FLEET SERVICES & REPLACEMENT FUND	267,320	116,145	64,220	-	312,840
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	124,070	25,535	67,000	77,175	150,410
TOTAL INTERNAL SERVICE FUNDS	391,390	141,680	131,220	77,175	463,250
TOTAL ALL FUNDS	16,459,155	7,582,055	10,064,290	1,511,250	5,811,530

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
2016-17 EXPENDITURES BY FUND

FUND	CAPITAL	REPAIRS & MAINT	TRANSFERS	DEBT	TOTAL
GENERAL					
LEGISLATIVE BOARDS	-	-	-	-	136,680
ADMINISTRATION	1,500	11,820	-	-	1,369,240
LEGAL	-	-	-	-	407,000
PUBLIC BUILDINGS	-	55,920	35,000	-	101,640
COMMUNITY ORGANIZATIONS	-	-	-	-	199,395
COMMUNITY DEVELOPMENT	-	11,590	-	-	2,097,350
CENTRAL BUSINESS DIST PARKING	-	91,150	-	-	97,300
PUBLIC WORKS	500	783,000	10,000	-	4,379,230
POLICE	-	236,065	10,000	-	8,696,965
FIRE	-	282,830	20,000	-	7,888,465
EMERGENCY MANAGEMENT	1,000	5,500	-	-	8,340
PARKS & RECREATION	4,000	84,930	841,690	-	2,203,135
TOTAL GENERAL FUND	7,000	1,542,805	916,690	-	27,584,740
SPECIAL REVENUE					
MOTOR FUEL TAX	610,000	-	-	-	610,000
EMERGENCY TELEPHONE SYSTEM	96,000	61,850	-	-	403,460
COMMUTER PARKING	80,000	106,685	-	-	415,275
FIRE FUND	-	2,000	-	-	8,500
FOREIGN FIRE INSURANCE TAX	60,000	-	-	-	60,000
TIMBER CREEK SPECIAL SERVICE AREA	-	12,260	-	-	20,585
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	-	13,135	-	-	23,425
HOTEL/MOTEL TAX FUND	-	236,295	-	-	387,870
TOTAL SPECIAL REVENUE	846,000	432,225	-	-	1,929,115
ENTERPRISE					
WATER	2,500	167,770	40,000	-	3,735,860
SEWER	2,500	87,185	40,000	-	1,470,145
WASTEWATER TREATMENT	-	157,995	20,000	-	1,339,565
DEBT SERVICE	-	-	-	1,037,490	1,037,490
CAPITAL IMPROVEMENTS	3,485,100	-	-	-	3,663,700
LIBERTYVILLE SPORTS COMPLEX	232,000	232,900	12,000	1,468,715	3,809,515
TOTAL ENTERPRISE FUNDS	3,722,100	645,850	112,000	2,506,205	15,056,275
CAPITAL PROJECT					
CAPITAL IMPROVEMENT FUND	647,000	-	-	-	672,500
ROAD IMPROVEMENT FUND	4,596,600	-	-	-	4,596,600
TAX INCREMENT FINANCING	7,070,000	-	-	12,000	9,494,000
IMPACT FEE FUND	-	-	-	-	-
PARK IMPROVEMENT FUND	473,000	-	232,000	-	705,000
PUBLIC BUILDINGS IMPROVEMENT FUND	127,000	-	-	-	127,000
TOTAL CAPITAL PROJECT	12,913,600	-	232,000	12,000	15,595,100
DEBT SERVICE					
GENERAL BOND AND INTEREST	-	-	-	1,550,710	1,550,710
SALES TAX BOND FUND	-	-	-	74,245	74,245
TOTAL DEBT SERVICE	-	-	-	1,624,955	1,624,955
PENSION FUNDS					
POLICE PENSION FUND	-	-	-	-	2,370,360
FIREFIGHTERS PENSION FUND	-	-	-	-	1,576,450
TOTAL PENSION FUNDS	-	-	-	-	3,946,810
INTERNAL SERVICE FUNDS					
FLEET SERVICES & REPLACEMENT FUND	687,500	8,000	-	208,955	1,664,980
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	83,600	6,000	-	-	533,790
TOTAL INTERNAL SERVICE FUNDS	771,100	14,000	-	208,955	2,198,770
TOTAL ALL FUNDS	18,259,800	2,634,880	1,260,690	4,352,115	67,935,765

VILLAGE OF LIBERTYVILLE
REVENUES

	Actual 2013-14	Actual 2014-15	Budget 2015-16	Estimate 2015-16	Budget 2016-17
Sales Tax	\$6,455,397	\$7,919,226	\$7,475,000	\$7,500,000	\$7,630,000
Property Tax	\$6,289,030	\$7,124,062	\$7,591,735	\$7,574,040	\$8,041,850
Interest & FMV Change	\$4,231,490	\$3,797,593	\$985,175	\$2,043,990	\$1,027,825
Income Tax	\$1,978,062	\$1,966,255	\$1,980,700	\$2,130,000	\$2,070,000
Building Permits/Fees	\$855,369	\$1,130,540	\$895,600	\$990,000	\$910,000
Electric & Gas Utility Tax	\$1,540,737	\$1,302,449	\$1,305,000	\$1,285,000	\$1,280,000
Vehicle Licenses	\$430,168	\$403,506	\$420,000	\$410,000	\$410,000
Fines	\$683,220	\$787,448	\$650,000	\$742,000	\$690,000
IL Use Tax	\$354,636	\$403,449	\$381,900	\$450,000	\$475,000
Motor Fuel Tax	\$591,609	\$678,014	\$483,500	\$524,120	\$526,100
Foreign Fire Tax	\$60,718	\$46,686	\$45,000	\$49,650	\$45,000
Replacement Tax	\$114,340	\$113,055	\$105,000	\$105,000	\$107,000
Leased Car Tax	\$94,000	\$130,443	\$100,000	\$135,000	\$130,000
Business Licenses	\$107,500	\$96,035	\$103,000	\$108,350	\$110,000
Fire Protection Dist	\$2,574,966	\$2,668,521	\$2,708,000	\$2,779,725	\$2,842,975
Birth & Death Cert	\$281,601	\$275,348	\$270,000	\$270,000	\$270,000
Zoning Fees	\$27,545	\$37,255	\$25,000	\$27,000	\$25,000
Engineering Fees	\$76,658	\$218,359	\$75,000	\$190,000	\$100,000
Recreation Fees	\$661,334	\$646,983	\$704,500	\$801,350	\$812,500
Riverside Golf Fees	\$19,750	\$20,750	\$20,000	\$0	\$0
Swimming Fees	\$320,650	\$323,182	\$366,000	\$346,020	\$374,000
Sports Complex Revenues	\$2,695,478	\$2,725,082	\$2,722,100	\$2,714,990	\$2,745,825
Alarm Fees	\$214,521	\$192,986	\$203,000	\$203,000	\$205,600
Street/Signal Maint Fees	\$82,885	\$84,737	\$86,720	\$86,880	\$88,830
Legal Fee Reimbursement	\$18,255	\$15,938	\$5,000	\$38,000	\$30,000
Parking Fees	\$369,119	\$403,479	\$389,000	\$397,275	\$445,800
CATV Fees	\$399,918	\$431,465	\$425,000	\$435,000	\$438,000
Infrastructure Maint Fees	\$1,582,363	\$1,419,287	\$1,510,000	\$1,267,000	\$1,235,000
Charges For Services	\$163,610	\$167,132	\$243,000	\$275,080	\$261,080
Water Sales	\$4,738,003	\$4,564,453	\$4,563,500	\$4,711,000	\$4,911,000
Sewer Charges	\$3,213,075	\$3,179,880	\$3,175,300	\$3,292,340	\$3,379,700
Water/Sewer Connect Fee	\$196,134	\$105,896	\$146,390	\$240,000	\$154,000
Ambulance Fees	\$709,872	\$776,599	\$795,000	\$795,000	\$810,000
Fire Bureau Fees	\$76,740	\$107,198	\$60,000	\$78,000	\$70,000
Park Impact Fees	\$214,753	\$91,728	\$296,100	\$30,000	\$295,000
Parking Impact Fees	\$2,452	\$9,975	\$435,000	\$442,665	\$0
TIF Receipts	\$2,942,657	\$3,193,832	\$3,200,000	\$3,375,000	\$3,440,000
Grants	\$146,803	\$150,482	\$45,600	\$17,025	\$20,800
9-1-1 Telephone Surcharge	\$385,144	\$343,456	\$330,000	\$318,000	\$318,000
Employee Pension Contributions	\$657,956	\$748,461	\$699,000	\$728,000	\$733,000
Employer Pension Contributions	\$2,267,670	\$2,609,824	\$2,680,000	\$2,664,010	\$3,012,500
IRMA Insurance Surplus	\$157,526	\$180,967	\$180,000	\$200,100	\$203,000
Transfers	\$2,236,530	\$965,321	\$1,195,420	\$1,498,935	\$1,148,690
Internal Service Fund User Fee	\$1,663,660	\$1,695,415	\$1,776,015	\$1,771,020	\$1,805,265
Bond Proceeds/Sale of Property	\$5,250,953	\$5,206,258	\$10,878,430	\$11,155,395	\$4,050,000
Special Service Area Taxes	\$46,871	\$44,498	\$43,665	\$43,665	\$43,295
Hotel/Motel Tax	\$268,093	\$298,912	\$300,000	\$345,000	\$345,000
Miscellaneous	\$705,615	\$1,110,873	\$579,630	\$823,375	\$779,830
TOTALS	\$59,135,436	\$60,913,293	\$63,652,980	\$66,407,000	\$58,846,465

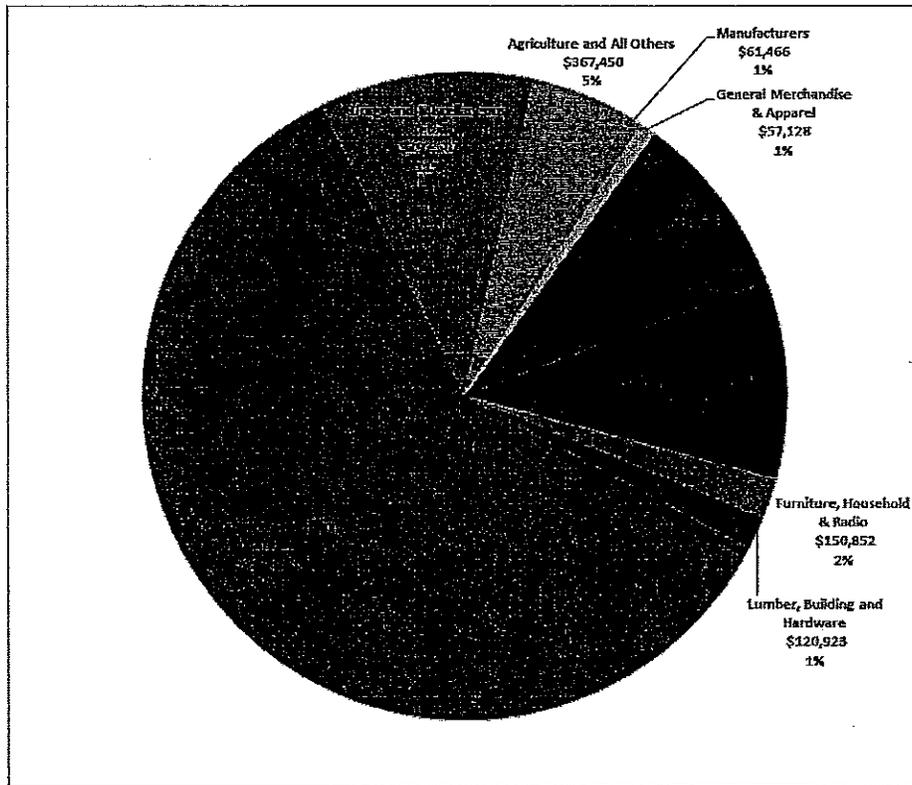
**VILLAGE OF LIBERTYVILLE
2016-2017
MAJOR REVENUE SOURCES**

Sales Tax

2016-2017 Budget \$7,630,000

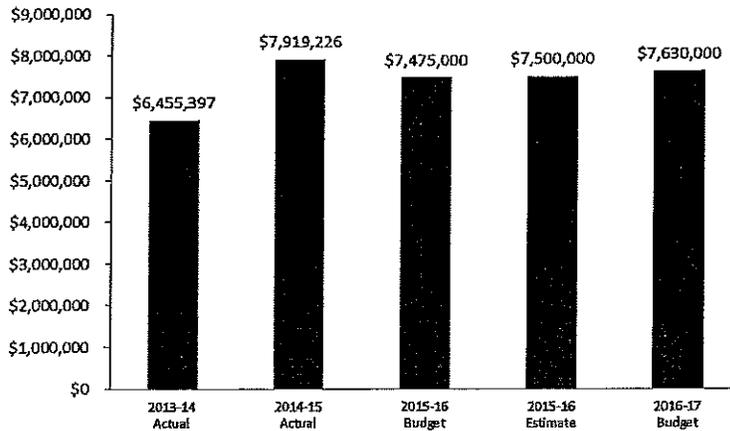
Sales tax is a major revenue source for the Village of Libertyville and for the 2016-17 fiscal year accounts for 13.0% of total revenues.

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 Illinois Department of Revenue tracks this information on a calendar year basis. A chart showing the sales tax by category for calendar year 2015 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. The Village is projecting sales taxes to increase from \$7,475,000 to \$7,630,000 for the 2016-17 fiscal year.

Sales Tax

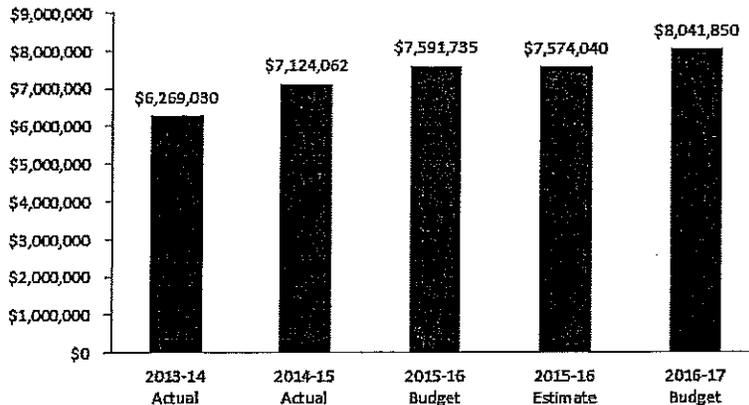


Property Tax Revenue

2016-2017 Budget \$8,041,850

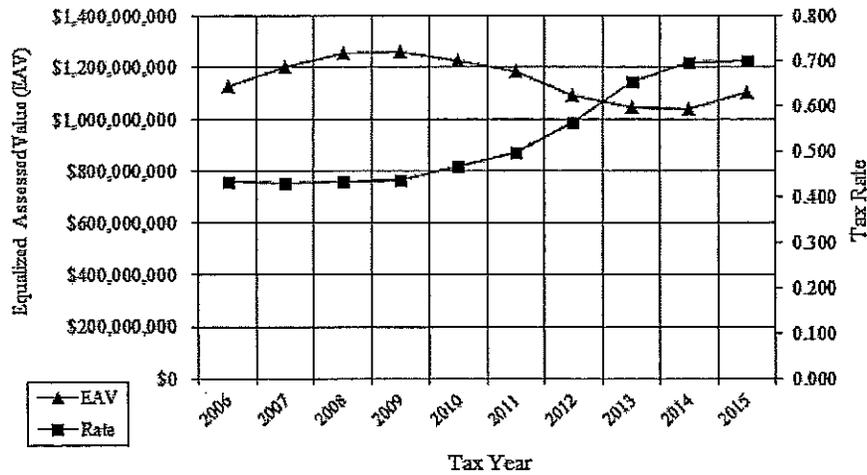
Property taxes account for 13.7% of all revenues for the Village of Libertyville. Since the Village is not a home-rule municipality, property tax increases are limited by a property tax cap which amounts to the lower of 5% or the increase in the consumer price index for the previous year. For the 2016-17 fiscal year, the tax cap increase is 0.8%. 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 2016-2017, property tax revenue is projected to increase 5.9% due to the debt service requirements for the road bonds. The Village has issued \$20 million in bonds to rehabilitate roads, in four \$5 million installments.

Property Tax



The Village is required to file a Tax Levy Ordinance by the last Tuesday in December of each year. The County Clerk of Lake County then determines the property tax rate which is imposed upon all property located within the Village. This rate is imposed equally upon all taxable properties based on the equalized assessed valuation (EAV) of each property. The following chart shows the Village's EAV and tax rate history. EAV had declined for five years before finally increasing in 2015.

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.

Other Property Taxes 2016-2017 Budget \$3,483,295

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 listed as TIF revenue and Special Service Area Revenues due to the limitations on how these taxes can be used.

Sports Complex Revenue 2016-2017 Budget \$2,745,825

Revenues from the Libertyville Sports Complex account for 4.7% of total Village wide revenues. These revenues are accounted for in an Enterprise Fund since the intention is for the Sports Complex to generate sufficient revenues to support its operation. The complex was opened in August 2001 and includes an indoor sports complex, a golf learning center and a family entertainment center. 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 explore whether certain portions of the property can be sold. Existing debt was refunded in 2010 to reduce annual debt costs.

Water Sales 2016-2017 Budget \$4,911,000

Water revenues are based on the number of gallons used by homes and businesses located in the Village. Water rates are developed to recover the cost of purchasing water from the Central Lake County Joint Action Water Agency along with the costs of maintaining water lines within the Village limits. Water sales can fluctuate due to the amount of rain received during the summer season. Water sales for the 2016-17 fiscal year are projected to increase. Water revenues are monitored to ensure that they are sufficient to cover operating expenses and to provide for future capital replacements. The water rate billing structure was changed in 2016 and was increased to cover increasing operating and capital costs.

Fire Protection District

2016-2017 Budget \$2,842,975

The Village provides fire and paramedic services to the Libertyville Fire Protection District (LFPD). Annual increases to this contract 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. Revenues from the Fire Protection District will increase for the 2016-17 fiscal year by 5%.

Sewer Charges

2016-2017 Budget \$3,379,700

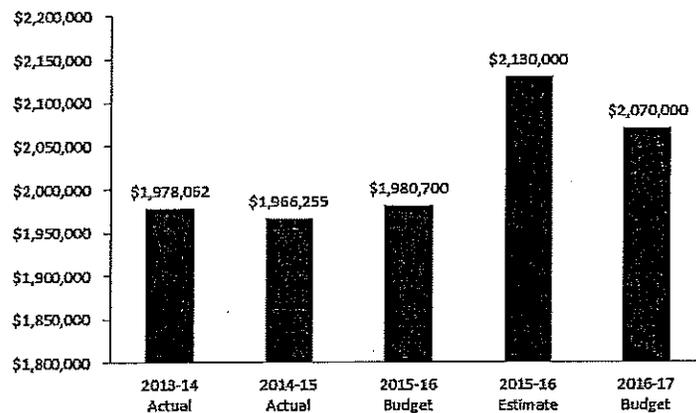
Revenues for sewer charges are projected to increase 6.4% over the 2015-16 budget. Sewer charges are billed based on the amount of water used. The charges cover both sewer line maintenance and the treatment of sewage. A discount is provided in the summer months for single family homes due to the increased usage that does not enter the sanitary sewer system. The sewer rate structure was changed and the rate was increased to fund future necessary infrastructure work. The rate also includes the \$0.37/1000 gallon charge to cover the contract from Lake County for the sewage that is attributable to County's sewer lines.

State Income Tax

2016-2017 Budget \$2,070,000

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 2016-17 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.

Income Tax



TIF (Tax Increment Financing) Receipts

2016-2017 Budget \$3,440,000

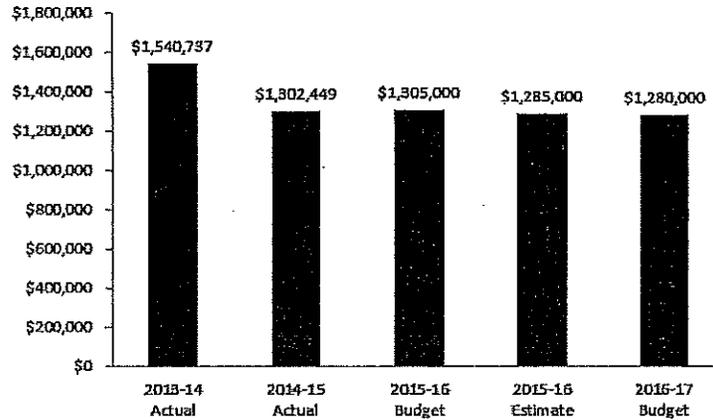
The Village's Tax Increment Financing District was established to provide for improvements to the downtown area of the Village. Property taxes above a frozen equalized assessed valuation (EAV) are received to fund these improvements. The TIF was due to terminate in 2009; however the Village was successful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

Gas and Electric Utility Tax

2016-2017 Budget \$1,280,000

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.

Electric & Gas Utility Tax



Employer Pension Contributions

2016-2017 Budget \$3,012,500

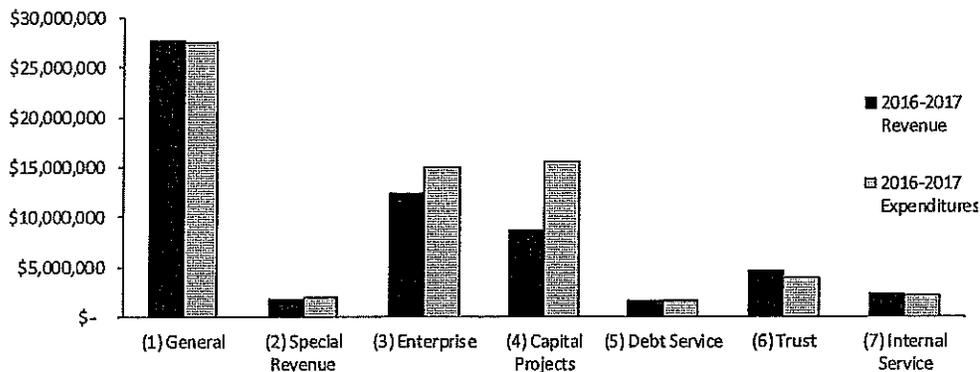
This revenue is reflected twice in the budget – once as property tax levy revenue in the General Fund and a second time as employer contribution revenue to the pension trust funds. It is also expensed in the General Fund as a benefit to the appropriate departments. This is a 12.4% increase over the prior year in order to meet funding requirements.

Budget Summary - All Funds

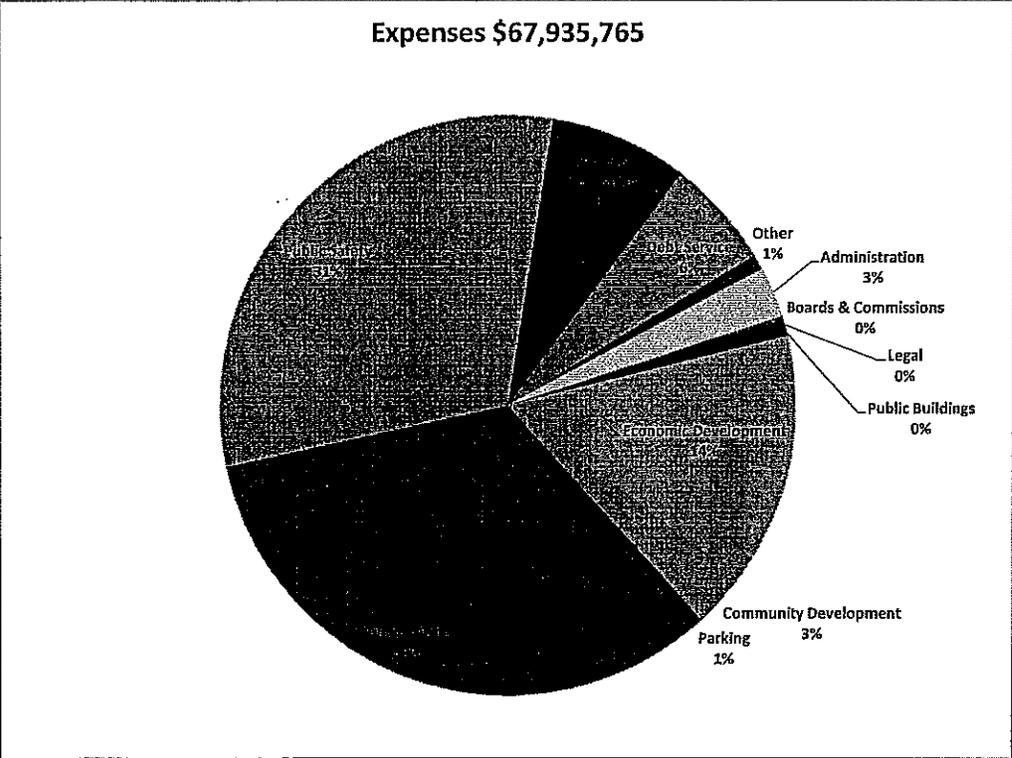
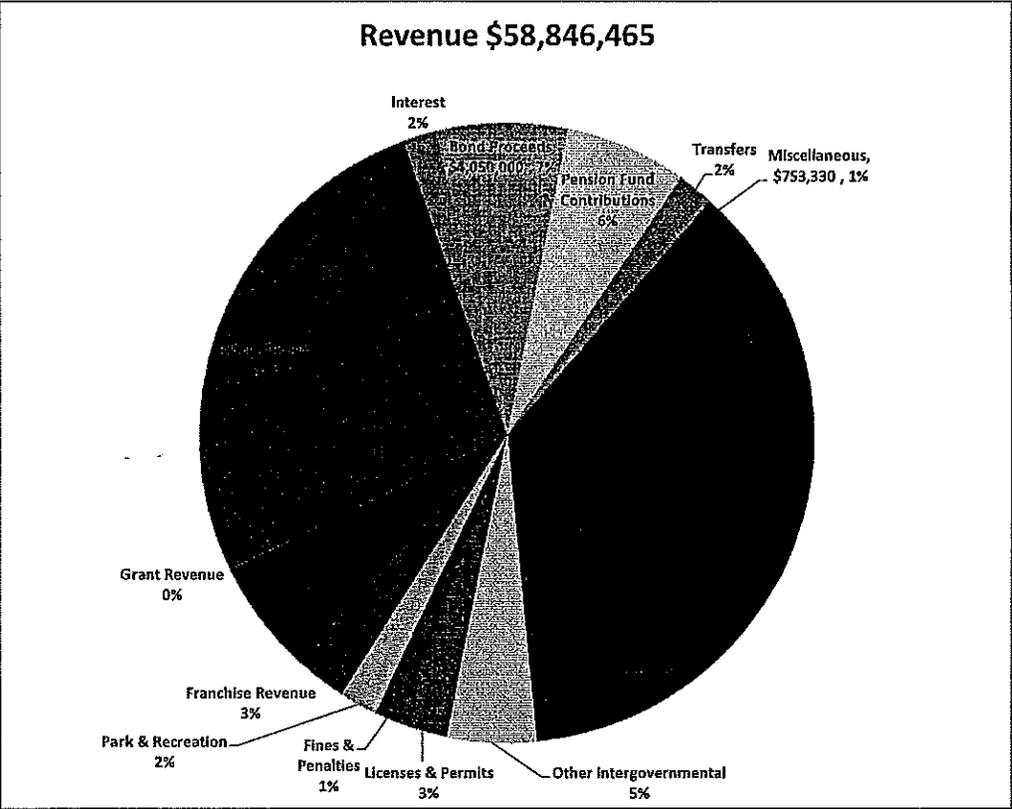
Fund	2016-2017		2016-2017	
	Revenue	% of Total	Expenditures	% of Total
GENERAL FUND (1)	\$ 27,618,860	46.93%	\$ 27,584,740	40.60%
MOTOR FUEL TAX FUND (2)	\$ 526,225	0.89%	\$ 610,000	0.90%
EMERGENCY TELEPHONE SYSTEM (2)	\$ 318,450	0.54%	\$ 403,460	0.59%
COMMUTER PARKING FUND (2)	\$ 425,300	0.72%	\$ 415,275	0.61%
FIRE FUND (2)	\$ 2,500	0.00%	\$ 8,500	0.01%
FOREIGN FIRE INSURANCE TAX FUND (2)	\$ 45,000	0.08%	\$ 60,000	0.09%
TIMBER CREEK SPECIAL SERVICE AREA (2)	\$ 20,525	0.03%	\$ 20,585	0.03%
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA (2)	\$ 22,770	0.04%	\$ 23,425	0.03%
HOTEL/MOTEL TAX FUND (2)	\$ 357,300	0.61%	\$ 387,870	0.57%
WATER & SEWER (3)	\$ 8,480,700	14.41%	\$ 11,246,760	16.55%
LIBERTYVILLE SPORTS COMPLEX (3)	\$ 3,809,515	6.47%	\$ 3,809,515	5.61%
CAPITAL IMPROVEMENT (4)	\$ 780,500	1.33%	\$ 672,500	0.99%
ROAD IMPROVEMENT (4)	\$ 25,000	0.04%	\$ 4,596,600	6.77%
TAX INCREMENT FINANCING (4)	\$ 7,494,000	12.73%	\$ 9,494,000	13.97%
IMPACT FEE FUND (4)	\$ -	0.00%	\$ -	0.00%
PARK IMPROVEMENT FUND (4)	\$ 301,100	0.51%	\$ 705,000	1.04%
PUBLIC BUILDINGS IMPROVEMENT FUND (4)	\$ 85,000	0.14%	\$ 127,000	0.19%
GENERAL BOND & INTEREST (5)	\$ 1,548,450	2.63%	\$ 1,550,710	2.28%
SALES TAX BOND FUND (5)	\$ -	0.00%	\$ 74,245	0.11%
POLICE PENSION FUND (6)	\$ 2,526,300	4.29%	\$ 2,370,360	3.49%
FIREFIGHTER PENSION FUND (6)	\$ 2,169,200	3.69%	\$ 1,576,450	2.32%
FLEET SERVICES & REPLACEMENT FUND (7)	\$ 1,757,665	2.99%	\$ 1,664,980	2.45%
TECHNOLOGY EQUIPMENT REPLACEMENT FUND (7)	\$ 532,105	0.90%	\$ 533,790	0.79%
Totals	\$ 58,846,465	100%	\$ 67,935,765	100.00%

Budget Summary - Fund Types

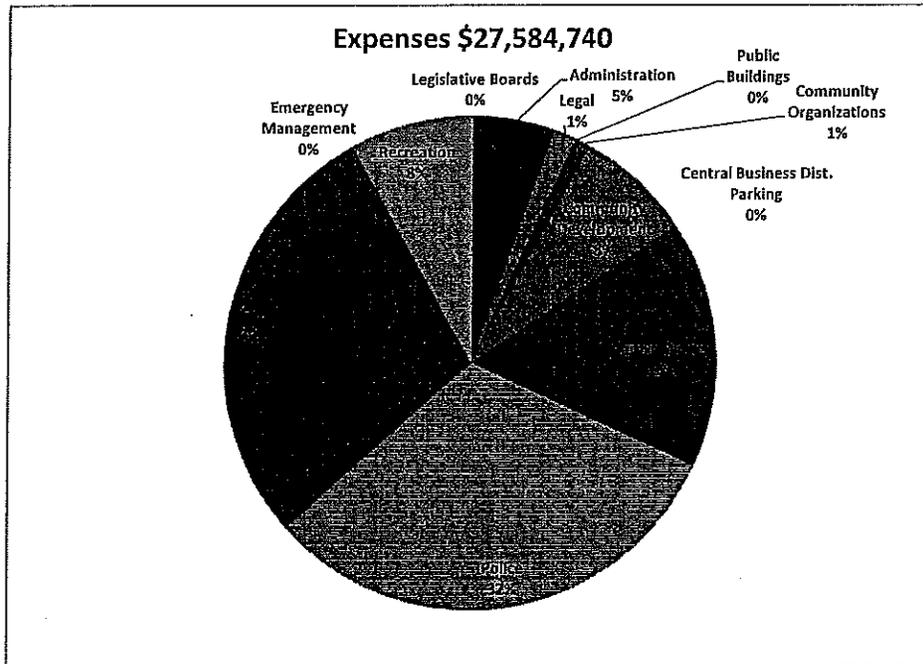
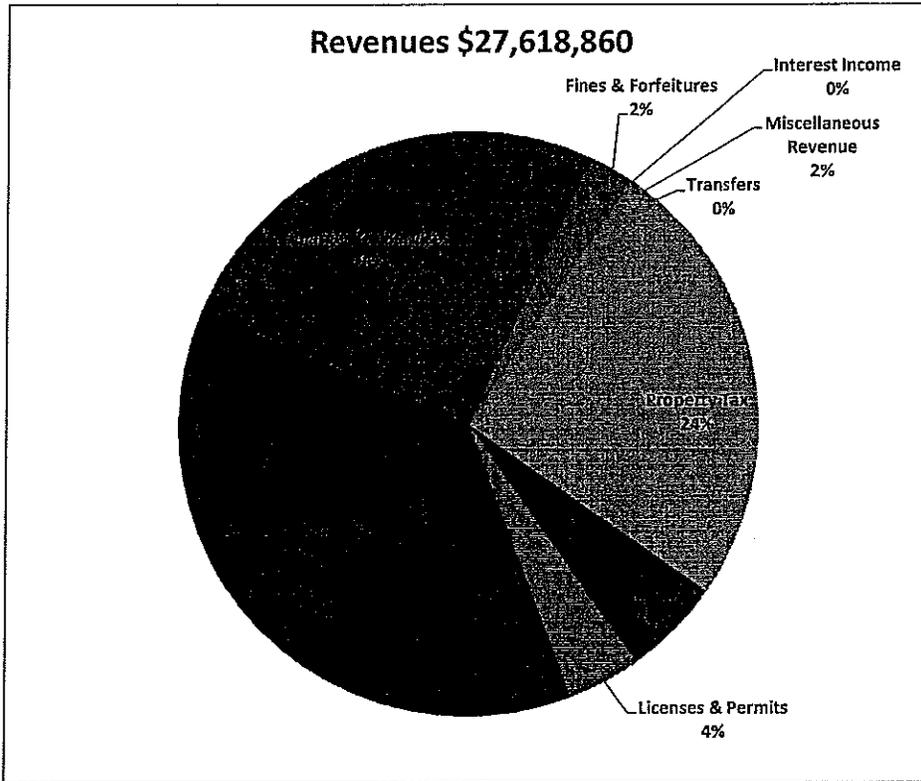
Fund Type	2016-2017		2016-2017	
	Revenue	% of Total	Expenditures	% of Total
(1) General	\$ 27,618,860	46.93%	\$ 27,584,740	40.60%
(2) Special Revenue	\$ 1,718,070	2.92%	\$ 1,929,115	2.84%
(3) Enterprise	\$ 12,290,215	20.89%	\$ 15,056,275	22.16%
(4) Capital Projects	\$ 8,685,600	14.76%	\$ 15,595,100	22.96%
(5) Debt Service	\$ 1,548,450	2.63%	\$ 1,624,955	2.39%
(6) Trust	\$ 4,695,500	7.98%	\$ 3,946,810	5.81%
(7) Internal Service	\$ 2,289,770	3.89%	\$ 2,198,770	3.24%
Totals	\$ 58,846,465	100%	\$ 67,935,765	100%



TOTAL BUDGET – ALL FUNDS



GENERAL FUND BUDGET



Village of Libertyville
 Summary of Revenues and Expenditures
 All Funds
 Fiscal Years Ending April 30, 2015-2017

	Governmental Funds			Enterprise Funds		
	Actual 2014-2015	Estimated 2015-2016	Budget 2016-2017	Actual 2014-2015	Estimated 2015-2016	Budget 2016-2017
Revenues						
Sales Tax	\$ 7,919,226	\$ 7,500,000	\$ 7,630,000	\$ -	\$ -	\$ -
Property Tax	\$ 7,168,560	\$ 7,617,705	\$ 8,085,145	\$ -	\$ -	\$ -
Other Tax	\$ 2,569,559	\$ 2,443,770	\$ 2,433,100	\$ -	\$ -	\$ -
Fire District	\$ 2,668,521	\$ 2,779,725	\$ 2,842,975	\$ -	\$ -	\$ -
Other Intergovernmental	\$ 2,454,441	\$ 2,666,880	\$ 2,768,830	\$ -	\$ -	\$ -
Licenses & Permits	\$ 1,774,534	\$ 1,613,350	\$ 1,525,000	\$ -	\$ -	\$ -
Fines & Penalties	\$ 787,448	\$ 742,000	\$ 690,000	\$ 71,199	\$ 71,000	\$ 71,000
Park & Recreation	\$ 982,940	\$ 1,133,120	\$ 1,170,500	\$ -	\$ -	\$ -
Franchise Revenue	\$ 1,610,415	\$ 1,486,000	\$ 1,463,000	\$ -	\$ -	\$ -
TIF Revenues	\$ 3,193,832	\$ 3,375,000	\$ 3,440,000	\$ -	\$ -	\$ -
Grant Revenue	\$ 150,482	\$ 17,025	\$ 20,800	\$ -	\$ -	\$ -
User Charges	\$ 2,611,287	\$ 3,064,800	\$ 2,822,980	\$ 10,504,112	\$ 10,887,330	\$ 11,119,525
Interest	\$ 51,833	\$ 85,765	\$ 60,075	\$ 16,603	\$ 12,000	\$ 13,000
Bond Proceeds	\$ 5,056,258	\$ 5,045,180	\$ 4,050,000	\$ -	\$ 4,210,215	\$ -
Pension Fund Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 131,590	\$ 300,320	\$ 85,000	\$ 833,731	\$ 1,198,615	\$ 1,063,690
Miscellaneous	\$ 972,163	\$ 2,510,265	\$ 483,575	\$ 49,085	\$ 35,500	\$ 23,000
Total Revenues	\$ 40,103,089	\$ 42,380,905	\$ 39,570,980	\$ 11,474,730	\$ 16,414,660	\$ 12,290,215
Expenditures:						
Administration	\$ 1,265,212	\$ 1,291,140	\$ 1,369,240	\$ -	\$ -	\$ -
Boards & Commissions	\$ 94,462	\$ 99,450	\$ 136,680	\$ -	\$ -	\$ -
Legal	\$ 398,026	\$ 421,000	\$ 407,000	\$ -	\$ -	\$ -
Public Buildings	\$ 169,245	\$ 235,940	\$ 228,640	\$ -	\$ -	\$ -
Economic Development	\$ 2,341,529	\$ 4,389,000	\$ 9,494,000	\$ -	\$ -	\$ -
Community Development	\$ 1,855,714	\$ 2,006,580	\$ 2,097,350	\$ -	\$ -	\$ -
Parking	\$ 355,127	\$ 388,645	\$ 512,575	\$ -	\$ -	\$ -
Public Works	\$ 9,483,897	\$ 9,430,530	\$ 10,302,340	\$ 6,533,969	\$ 10,084,860	\$ 10,209,270
Public Safety	\$ 15,488,765	\$ 16,196,745	\$ 17,065,730	\$ -	\$ -	\$ -
Parks & Recreation	\$ 2,272,802	\$ 3,150,476	\$ 2,908,135	\$ 2,094,413	\$ 2,425,370	\$ 2,340,800
Debt Service	\$ 991,488	\$ 1,502,945	\$ 1,624,955	\$ 1,072,385	\$ 2,460,770	\$ 2,506,205
Other	\$ 648,950	\$ 559,985	\$ 587,265	\$ -	\$ -	\$ -
Total Expenditures	\$ 35,365,217	\$ 39,672,436	\$ 46,733,910	\$ 9,700,767	\$ 14,971,000	\$ 15,056,275
Net increase (Decrease) in Fund Balance	\$ 4,737,872	\$ 2,708,469	\$ (7,162,930)	\$ 1,773,963	\$ 1,443,660	\$ (2,766,060)
Fund Balance- May 1	\$ 25,737,525	\$ 30,475,397	\$ 33,183,866	\$ 2,154,332	\$ 3,928,295	\$ 5,371,955
Fund Balance-April 30	\$ 30,475,397	\$ 33,183,866	\$ 26,020,936	\$ 3,928,295	\$ 5,371,955	\$ 2,605,895

Village of Libertyville
 Summary of Revenues and Expenditures
 All Funds
 Fiscal Years Ending April 30, 2015-2017

Internal Service Funds			Fiduciary Funds			Total All Funds		
Actual 2014-2015	Estimated 2015-2016	Budget 2016-2017	Actual 2014-2015	Estimated 2015-2016	Budget 2016-2017	Actual 2014-2015	Estimated 2015-2016	Budget 2016-2017
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,919,226	\$ 7,500,000	\$ 7,630,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,168,560	\$ 7,617,705	\$ 8,085,145
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,569,559	\$ 2,443,770	\$ 2,433,100
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,668,521	\$ 2,779,725	\$ 2,842,975
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,454,441	\$ 2,666,880	\$ 2,768,830
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,774,534	\$ 1,613,350	\$ 1,525,000
\$ 24,136	\$ 22,000	\$ 23,000	\$ -	\$ -	\$ -	\$ 882,783	\$ 835,000	\$ 784,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 982,940	\$ 1,133,120	\$ 1,170,500
\$ 240,337	\$ 216,000	\$ 210,000	\$ -	\$ -	\$ -	\$ 1,850,752	\$ 1,702,000	\$ 1,673,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,193,832	\$ 3,375,000	\$ 3,440,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,482	\$ 17,025	\$ 20,800
\$ 1,695,415	\$ 1,771,020	\$ 1,805,265	\$ -	\$ -	\$ -	\$ 14,810,814	\$ 15,723,150	\$ 15,747,770
\$ 4,793	\$ 4,500	\$ 4,750	\$ 3,724,364	\$ 1,941,725	\$ 950,000	\$ 3,797,593	\$ 2,043,990	\$ 1,027,825
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,056,258	\$ 9,255,395	\$ 4,050,000
\$ -	\$ -	\$ -	\$ 3,358,285	\$ 3,392,060	\$ 3,745,500	\$ 3,358,285	\$ 3,392,060	\$ 3,745,500
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 965,321	\$ 1,498,935	\$ 1,148,690
\$ 288,144	\$ 264,130	\$ 246,755	\$ -	\$ -	\$ -	\$ 1,309,392	\$ 2,809,895	\$ 753,330
<u>\$ 2,252,825</u>	<u>\$ 2,277,650</u>	<u>\$ 2,289,770</u>	<u>\$ 7,082,649</u>	<u>\$ 5,333,785</u>	<u>\$ 4,695,500</u>	<u>\$ 60,913,293</u>	<u>\$ 66,407,000</u>	<u>\$ 58,846,465</u>
\$ 457,366	\$ 479,430	\$ 533,790	\$ -	\$ -	\$ -	\$ 1,722,578	\$ 1,770,570	\$ 1,903,030
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,462	\$ 99,450	\$ 136,680
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 398,026	\$ 421,000	\$ 407,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,245	\$ 235,940	\$ 228,640
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,341,529	\$ 4,389,000	\$ 9,494,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,855,714	\$ 2,006,580	\$ 2,097,350
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355,127	\$ 388,645	\$ 512,575
\$ 812,834	\$ 1,401,850	\$ 1,664,980	\$ -	\$ -	\$ -	\$ 16,830,700	\$ 20,917,240	\$ 22,176,590
\$ -	\$ -	\$ -	\$ 3,716,353	\$ 3,954,530	\$ 3,946,810	\$ 19,205,118	\$ 20,151,275	\$ 21,012,540
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,367,215	\$ 5,575,846	\$ 5,248,935
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,063,873	\$ 3,963,715	\$ 4,131,160
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 648,950	\$ 559,985	\$ 587,265
<u>\$ 1,270,200</u>	<u>\$ 1,881,280</u>	<u>\$ 2,198,770</u>	<u>\$ 3,716,353</u>	<u>\$ 3,954,530</u>	<u>\$ 3,946,810</u>	<u>\$ 50,052,537</u>	<u>\$ 60,479,246</u>	<u>\$ 67,935,765</u>
\$ 982,625	\$ 396,370	\$ 91,000	\$ 3,366,296	\$ 1,379,255	\$ 748,690	\$ 10,860,756	\$ 5,927,754	\$ (9,089,300)
\$ 1,805,570	\$ 2,788,195	\$ 3,184,565	\$ 48,616,917	\$ 51,983,213	\$ 53,362,468	\$ 78,314,344	\$ 89,175,100	\$ 95,102,854
<u>\$ 2,788,195</u>	<u>\$ 3,184,565</u>	<u>\$ 3,275,565</u>	<u>\$ 51,983,213</u>	<u>\$ 53,362,468</u>	<u>\$ 54,111,158</u>	<u>\$ 89,175,100</u>	<u>\$ 95,102,854</u>	<u>\$ 86,013,554</u>

Village of Libertyville
 Summary of Revenues and Expenditures
 Governmental Funds
 Fiscal Years Ending April 30, 2015-2017

	General Fund			Special Revenue Funds		
	Actual 2014-15	Estimated 2015-16	Budget 2016-17	Actual 2014-15	Estimated 2015-16	Budget 2016-17
Revenues						
Sales Tax	\$ 7,919,226	\$ 7,500,000	\$ 7,630,000			
Property Tax	\$ 6,248,988	\$ 6,368,000	\$ 6,493,500	\$ 44,498	\$ 43,665	\$ 43,295
Other Tax	\$ 1,545,947	\$ 1,525,000	\$ 1,517,000	\$ 1,023,612	\$ 918,770	\$ 916,100
Fire District	\$ 2,668,521	\$ 2,779,725	\$ 2,842,975			
Other Intergovernmental	\$ 2,454,441	\$ 2,666,880	\$ 2,633,830			
Licenses & Permits	\$ 1,371,028	\$ 1,203,350	\$ 1,115,000			
Fines & Penalties	\$ 787,448	\$ 742,000	\$ 690,000			
Park & Recreation	\$ 982,940	\$ 1,133,120	\$ 1,170,500			
Franchise Revenue	\$ 1,370,078	\$ 1,270,000	\$ 1,253,000			
TIF Revenues						
Grant Revenue	\$ 31,368	\$ 17,025	\$ 20,800	\$ 119,114	\$ -	\$ -
User Charges	\$ 1,761,552	\$ 1,883,140	\$ 1,777,180	\$ 748,032	\$ 708,995	\$ 750,800
Interest	\$ 15,854	\$ 25,000	\$ 25,000	\$ 7,226	\$ 5,215	\$ 5,375
Bond Proceeds						
Pension Contributions						
Transfers	\$ -	\$ -	\$ -			
Miscellaneous	\$ 787,142	\$ 552,830	\$ 450,075	\$ 27,100	\$ 51,435	\$ 2,500
Total Revenues	\$ 27,944,533	\$ 27,666,070	\$ 27,618,860	\$ 1,969,582	\$ 1,728,080	\$ 1,718,070
Expenditures:						
Administration	\$ 1,265,212	\$ 1,291,140	\$ 1,369,240			
Boards & Commissions	\$ 94,462	\$ 99,450	\$ 136,680			
Legal	\$ 398,026	\$ 421,000	\$ 407,000			
Public Buildings	\$ 117,604	\$ 96,030	\$ 101,640			
Economic Development						
Community Development	\$ 1,855,714	\$ 2,006,580	\$ 2,097,350			
Parking	\$ 59,296	\$ 107,540	\$ 97,300	\$ 295,831	\$ 281,105	\$ 415,275
Public Works	\$ 4,044,282	\$ 4,276,560	\$ 4,379,230	\$ 665,085	\$ 645,690	\$ 654,010
Public Safety	\$ 15,006,260	\$ 15,627,895	\$ 16,593,770	\$ 482,505	\$ 568,850	\$ 471,960
Parks & Recreation	\$ 2,068,048	\$ 2,150,926	\$ 2,203,135			
Debt Service						
Other	\$ 315,272	\$ 191,595	\$ 199,395	\$ 333,678	\$ 368,390	\$ 387,870
Total Expenditures	\$ 25,224,176	\$ 26,268,716	\$ 27,584,740	\$ 1,777,099	\$ 1,864,035	\$ 1,929,115
Net increase (Decrease) in Fund Balance	\$ 2,720,357	\$ 1,397,354	\$ 34,120	\$ 192,483	\$ (135,955)	\$ (211,045)
Fund Balance- May 1	\$ 10,440,367	\$ 13,160,724	\$ 14,558,078	\$ 3,376,853	\$ 3,569,336	\$ 3,433,381
Fund Balance-April 30	\$ 13,160,724	\$ 14,558,078	\$ 14,592,198	\$ 3,569,336	\$ 3,433,381	\$ 3,222,336

Village of Libertyville
 Summary of Revenues and Expenditures
 Governmental Funds
 Fiscal Years Ending April 30, 2015-2017

Debt Service Funds			Capital Project Funds			Total Governmental Funds		
Actual 2014-15	Estimated 2015-16	Budget 2016-17	Actual 2014-15	Estimated 2015-16	Budget 2016-17	Actual 2014-15	Estimated 2015-16	Budget 2016-17
\$ -	\$ -	\$ -				\$ 7,919,226	\$ 7,500,000	\$ 7,630,000
\$ 875,074	\$ 1,206,040	\$ 1,548,350				\$ 7,168,560	\$ 7,617,705	\$ 8,085,145
						\$ 2,569,559	\$ 2,443,770	\$ 2,433,100
						\$ 2,668,521	\$ 2,779,725	\$ 2,842,975
			\$ -	\$ -	\$ 135,000	\$ 2,454,441	\$ 2,666,880	\$ 2,768,830
			\$ 403,506	\$ 410,000	\$ 410,000	\$ 1,774,534	\$ 1,613,350	\$ 1,525,000
						\$ 787,448	\$ 742,000	\$ 690,000
						\$ 982,940	\$ 1,133,120	\$ 1,170,500
			\$ 240,337	\$ 216,000	\$ 210,000	\$ 1,610,415	\$ 1,486,000	\$ 1,463,000
			\$ 3,193,832	\$ 3,375,000	\$ 3,440,000	\$ 3,193,832	\$ 3,375,000	\$ 3,440,000
			\$ -	\$ -	\$ -	\$ 150,482	\$ 17,025	\$ 20,800
			\$ 101,703	\$ 472,665	\$ 295,000	\$ 2,611,287	\$ 3,064,800	\$ 2,822,980
\$ 75	\$ 100	\$ 100	\$ 28,678	\$ 55,450	\$ 29,600	\$ 51,833	\$ 85,765	\$ 60,075
\$ -	\$ -	\$ -	\$ 5,056,258	\$ 5,045,180	\$ 4,050,000	\$ 5,056,258	\$ 5,045,180	\$ 4,050,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 76,590	\$ 215,320	\$ -	\$ 55,000	\$ 85,000	\$ 85,000	\$ 131,590	\$ 300,320	\$ 85,000
\$ -	\$ -	\$ -	\$ 157,921	\$ 1,906,000	\$ 31,000	\$ 972,163	\$ 2,510,265	\$ 483,575
<u>\$ 951,739</u>	<u>\$ 1,421,460</u>	<u>\$ 1,548,450</u>	<u>\$ 9,237,235</u>	<u>\$ 11,565,295</u>	<u>\$ 8,685,600</u>	<u>\$ 40,103,089</u>	<u>\$ 42,380,905</u>	<u>\$ 39,570,980</u>
						\$ 1,265,212	\$ 1,291,140	\$ 1,369,240
						\$ 94,462	\$ 99,450	\$ 136,680
						\$ 398,026	\$ 421,000	\$ 407,000
			\$ 51,641	\$ 139,910	\$ 127,000	\$ 169,245	\$ 235,940	\$ 228,640
			\$ 2,341,529	\$ 4,389,000	\$ 9,494,000	\$ 2,341,529	\$ 4,389,000	\$ 9,494,000
						\$ 1,855,714	\$ 2,006,580	\$ 2,097,350
						\$ 355,127	\$ 388,645	\$ 512,575
			\$ 4,774,530	\$ 4,508,280	\$ 5,269,100	\$ 9,483,897	\$ 9,430,530	\$ 10,302,340
						\$ 15,488,765	\$ 16,196,745	\$ 17,065,730
			\$ 204,754	\$ 999,550	\$ 705,000	\$ 2,272,802	\$ 3,150,476	\$ 2,908,135
\$ 945,105	\$ 1,279,095	\$ 1,624,955	\$ 46,383	\$ 223,850	\$ -	\$ 991,488	\$ 1,502,945	\$ 1,624,955
			\$ -	\$ -	\$ -	\$ 648,950	\$ 559,985	\$ 587,265
<u>\$ 945,105</u>	<u>\$ 1,279,095</u>	<u>\$ 1,624,955</u>	<u>\$ 7,418,837</u>	<u>\$ 10,260,590</u>	<u>\$ 15,595,100</u>	<u>\$ 35,365,217</u>	<u>\$ 39,672,436</u>	<u>\$ 46,733,910</u>
\$ 6,634	\$ 142,365	\$ (76,505)	\$ 1,818,398	\$ 1,304,705	\$ (6,909,500)	\$ 4,737,872	\$ 2,708,469	\$ (7,162,930)
\$ 533,376	\$ 540,010	\$ 682,375	\$ 11,386,929	\$ 13,205,327	\$ 14,510,032	\$ 25,737,525	\$ 30,475,397	\$ 33,183,866
<u>\$ 540,010</u>	<u>\$ 682,375</u>	<u>\$ 605,870</u>	<u>\$ 13,205,327</u>	<u>\$ 14,510,032</u>	<u>\$ 7,600,532</u>	<u>\$ 30,475,397</u>	<u>\$ 33,183,866</u>	<u>\$ 26,020,936</u>

Village of Libertyville
 Summary of Revenues and Expenditures
 Enterprise Funds
 Fiscal Years Ending April 30, 2015-2017

	Water and Sewer Fund			Sports Complex			Total Enterprise Funds		
	Actual 2014-2015	Estimated 2015-2016	Budget 2016-17	Actual 2014-2015	Estimated 2015-2016	Budget 2016-17	Actual 2014-2015	Estimated 2015-2016	Budget 2016-17
Revenues									
Sales Tax							\$ -	\$ -	\$ -
Property Tax							\$ -	\$ -	\$ -
Other Tax							\$ -	\$ -	\$ -
Parking Fees							\$ -	\$ -	\$ -
Fire District							\$ -	\$ -	\$ -
Other Intergovernmental							\$ -	\$ -	\$ -
Licenses & Permits							\$ -	\$ -	\$ -
Fines & Penalties	\$ 71,199	\$ 71,000	\$ 71,000				\$ 71,199	\$ 71,000	\$ 71,000
Park & Recreation							\$ -	\$ -	\$ -
Franchise Revenue							\$ -	\$ -	\$ -
TIF Revenues							\$ -	\$ -	\$ -
Grant Revenue	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -
User Charges	\$ 7,779,030	\$ 8,172,340	\$ 8,373,700	\$ 2,725,082	\$ 2,714,990	\$ 2,745,825	\$ 10,504,112	\$ 10,887,330	\$ 11,119,525
Interest	\$ 16,603	\$ 12,000	\$ 13,000	\$ -	\$ -	\$ -	\$ 16,603	\$ 12,000	\$ 13,000
Bond Proceeds	\$ -	\$ 4,210,215	\$ -				\$ -	\$ 4,210,215	\$ -
Pension Contributions							\$ -	\$ -	\$ -
Transfers				\$ 833,731	\$ 1,198,615	\$ 1,063,690	\$ 833,731	\$ 1,198,615	\$ 1,063,690
Miscellaneous	\$ 49,085	\$ 35,500	\$ 23,000	\$ -	\$ -	\$ -	\$ 49,085	\$ 35,500	\$ 23,000
Total Revenues	\$ 7,915,917	\$ 12,501,055	\$ 8,480,700	\$ 3,558,813	\$ 3,913,605	\$ 3,809,515	\$ 11,474,730	\$ 16,414,660	\$ 12,290,215
Expenditures:									
Administration							\$ -	\$ -	\$ -
Boards & Commissions							\$ -	\$ -	\$ -
Legal							\$ -	\$ -	\$ -
Public Buildings							\$ -	\$ -	\$ -
Economic Development							\$ -	\$ -	\$ -
Community Development							\$ -	\$ -	\$ -
Parking							\$ -	\$ -	\$ -
Public Works	\$ 6,533,969	\$ 10,084,860	\$ 10,209,270				\$ 6,533,969	\$ 10,084,860	\$ 10,209,270
Public Safety							\$ -	\$ -	\$ -
Parks & Recreation				\$ 2,094,413	\$ 2,425,370	\$ 2,340,800	\$ 2,094,413	\$ 2,425,370	\$ 2,340,800
Debt Service	\$ 285,956	\$ 972,535	\$ 1,037,490	\$ 786,429	\$ 1,488,235	\$ 1,468,715	\$ 1,072,385	\$ 2,460,770	\$ 2,506,205
Other							\$ -	\$ -	\$ -
Total Expenditures	\$ 6,819,925	\$ 11,057,395	\$ 11,246,760	\$ 2,880,842	\$ 3,913,605	\$ 3,809,515	\$ 9,700,767	\$ 14,971,000	\$ 15,056,275
Net increase (Decrease) in Fund Balance	\$ 1,095,992	\$ 1,443,660	\$ (2,766,060)	\$ 677,971	\$ -	\$ -	\$ 1,773,963	\$ 1,443,660	\$ (2,766,060)
Fund Balance- May 1	\$ 2,832,303	\$ 3,928,295	\$ 5,371,955	\$ (677,971)	\$ -	\$ -	\$ 2,154,332	\$ 3,928,295	\$ 5,371,955
Fund Balance-April 30	\$ 3,928,295	\$ 5,371,955	\$ 2,605,895	\$ -	\$ -	\$ -	\$ 3,928,295	\$ 5,371,955	\$ 2,605,895

Village of Libertyville
 Summary of Revenues and Expenditures
 Internal Service Funds
 Fiscal Years Ending April 30, 2015-2017

	Fleet Service & Replacement Fund			Technology Equip & Replacement Fund			Total Internal Service Funds		
	Actual 2014-15	Estimated 2015-2016	Budget 2016-2017	Actual 2014-15	Estimated 2015-2016	Budget 2016-2017	Actual 2014-15	Estimated 2015-2016	Budget 2016-2017
Revenues									
Sales Tax							\$ -	\$ -	\$ -
Property Tax							\$ -	\$ -	\$ -
Other Tax							\$ -	\$ -	\$ -
Parking Fees							\$ -	\$ -	\$ -
Fire District							\$ -	\$ -	\$ -
Other Intergovernmental							\$ -	\$ -	\$ -
Licenses & Permits							\$ -	\$ -	\$ -
Fines & Penalties	\$24,136	\$22,000	\$23,000				\$ 24,136	\$ 22,000	\$ 23,000
Park & Recreation							\$ -	\$ -	\$ -
Franchise Revenue				\$240,337	\$216,000	\$210,000	\$ 240,337	\$ 216,000	\$ 210,000
TIF Revenues							\$ -	\$ -	\$ -
Grant Revenue							\$ -	\$ -	\$ -
Charges for Services	\$1,588,415	\$1,669,020	\$1,693,265	\$107,000	\$102,000	\$112,000	\$1,695,415	\$1,771,020	\$1,805,265
Interest	\$4,692	\$4,200	\$4,400	\$101	\$300	\$350	\$4,793	\$4,500	\$4,750
Pension Contributions									
Transfers							\$ -	\$ -	\$ -
Miscellaneous	\$75,281	\$60,345	\$37,000	\$212,863	\$203,785	\$209,755	\$288,144	\$264,130	\$246,755
Total Revenues	\$1,692,524	\$1,755,565	\$1,757,665	\$560,301	\$522,085	\$532,105	\$2,252,825	\$2,277,650	\$2,289,770
Expenditures:									
Administration				\$457,366	\$479,430	\$533,790	\$457,366	\$479,430	\$533,790
Boards & Commissions							\$ -	\$ -	\$ -
Legal							\$ -	\$ -	\$ -
Public Buildings							\$ -	\$ -	\$ -
Economic Development							\$ -	\$ -	\$ -
Community Development							\$ -	\$ -	\$ -
Parking							\$ -	\$ -	\$ -
Public Works	\$812,834	\$1,401,850	\$1,664,980				\$812,834	\$1,401,850	\$1,664,980
Public Safety							\$ -	\$ -	\$ -
Parks & Recreation							\$ -	\$ -	\$ -
Debt Service							\$ -	\$ -	\$ -
Other							\$ -	\$ -	\$ -
Total Expenditures	\$812,834	\$1,401,850	\$1,664,980	\$457,366	\$479,430	\$533,790	\$1,270,200	\$1,881,280	\$2,198,770
Net increase (Decrease) in Fund Balance	\$879,690	\$353,715	\$92,685	\$102,935	\$42,655	\$(1,685)	\$982,625	\$396,370	\$91,000
Fund Balance- May 1	\$1,062,736	\$1,942,426	\$2,296,141	\$742,834	\$845,769	\$888,424	\$1,805,570	\$2,788,195	\$3,184,565
Fund Balance-April 30	\$1,942,426	\$2,296,141	\$2,388,826	\$845,769	\$888,424	\$886,739	\$2,788,195	\$3,184,565	\$3,275,565

Village of Libertyville
 Summary of Revenues and Expenditures
 Fiduciary Funds
 Fiscal Years Ending April 30, 2015-2017

	Police Pension Fund			Fire Pension Fund			Total Fiduciary Funds		
	Actual 2014-2015	Estimated 2015-2016	Budget 2016-17	Actual 2014-2015	Estimated 2015-2016	Budget 2016-17	Actual 2014-2015	Estimated 2015-2016	Budget 2016-17
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	\$ 2,008,797	\$ 1,391,725	\$ 400,000	\$ 1,715,567	\$ 550,000	\$ 550,000	\$ 3,724,364	\$ 1,941,725	\$ 950,000
Pension Fund Contributions	\$ 1,770,470	\$ 1,855,060	\$ 2,126,300	\$ 1,587,815	\$ 1,537,000	\$ 1,619,200	\$ 3,358,285	\$ 3,392,060	\$ 3,745,500
Transfers							\$ -	\$ -	\$ -
Miscellaneous							\$ -	\$ -	\$ -
Total Revenues	\$ 3,779,267	\$ 3,246,785	\$ 2,526,300	\$ 3,303,382	\$ 2,087,000	\$ 2,169,200	\$ 7,082,649	\$ 5,333,785	\$ 4,695,500
Expenditures:									
Administration							\$ -	\$ -	\$ -
Boards & Commissions							\$ -	\$ -	\$ -
Legal							\$ -	\$ -	\$ -
Public Buildings							\$ -	\$ -	\$ -
Economic Development							\$ -	\$ -	\$ -
Community Development							\$ -	\$ -	\$ -
Parking							\$ -	\$ -	\$ -
Public Works							\$ -	\$ -	\$ -
Public Safety	\$ 2,285,888	\$ 2,415,680	\$ 2,370,360	\$ 1,430,465	\$ 1,536,850	\$ 1,576,450	\$ 3,716,353	\$ 3,954,530	\$ 3,946,810
Parks & Recreation							\$ -	\$ -	\$ -
Debt Service							\$ -	\$ -	\$ -
Other							\$ -	\$ -	\$ -
Total Expenditures	\$ 2,285,888	\$ 2,415,680	\$ 2,370,360	\$ 1,430,465	\$ 1,536,850	\$ 1,576,450	\$ 3,716,353	\$ 3,954,530	\$ 3,946,810
Net increase (Decrease) in Fund Balance	\$ 1,493,379	\$ 831,105	\$ 155,940	\$ 1,872,917	\$ 548,150	\$ 592,750	\$ 3,366,296	\$ 1,379,255	\$ 748,690
Fund Balance- May 1	\$ 25,843,262	\$ 27,336,641	\$ 28,167,746	\$ 22,773,655	\$ 24,646,572	\$ 25,194,722	\$ 48,616,917	\$ 51,963,213	\$ 53,362,468
Fund Balance-April 30	\$ 27,336,641	\$ 28,167,746	\$ 28,323,686	\$ 24,646,572	\$ 25,194,722	\$ 25,787,472	\$ 51,983,213	\$ 53,362,468	\$ 54,111,158

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 car to a 50 year period for buildings and roadways.

Included in the 2016-17 budget is a total of \$18,259,800 in capital expenditures. Of this total, \$1,096,100 is allocated to routine capital expenditures and \$17,163,700 is for non-routine capital expenditures. Following is a summary of the major non-routine capital projects that have been funded in the 2016-2017 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	\$7,070,000
Road System	\$5,478,600
Public Building	\$232,000
Park Improvements	\$473,000
Sidewalk & Streetscape	\$225,000
Sanitary System	\$578,000
Water System	\$1,695,000
Wastewater Treatment System	\$882,100
Storm Sewer	\$530,000
	<u>\$17,163,700</u>
TOTAL	<u>\$17,163,700</u>

Capital Expenditures by Fund

Motor Fuel Tax	\$610,000
Capital Improvement Fund	\$697,000
Water & Sewer Fund	\$3,485,100
Tax Increment Financing Fund	\$7,070,000
Road Improvement Fund	\$4,596,600
Park Improvement Fund	\$473,000
Sports Complex Fund	\$232,000
	<u>\$17,163,700</u>
TOTAL	<u>\$17,163,700</u>

Road Improvement Program	\$5,478,600
Impact on Operating Budget –Decrease <\$10,000	
Paving Rehabilitation.....	\$5,478,600
Parking Improvements	\$7,070,000
Impact on Operating Budget –\$0	
Civic Center Parking Improvements.....	\$7,070,000
Buildings	\$232,000
Impact on Operating Budget –Decrease <\$1,000	
Remodeling	\$232,000
Sidewalk & Streetscape	\$225,000
Impact on Operating Budget –Decrease <\$1,000	
Sidewalk Replacement.....	\$65,000
Petersen Road Streetscape Design.....	\$25,000
Traffic Signal Painting	\$30,000
Rockland Road Bridge Painting & Sidewalk Inspection.....	\$65,000
Streetlight Replacement.....	\$40,000
Sanitary System	\$578,000
Impact on Operating Budget –None	
Sanitary Sewer Rehabilitation	\$25,000
Sewer Lining and Repairs	\$85,000
Route 21 and 137 Sanitary Sewer Relocation.....	\$135,000
Lift Station Replacement.....	\$333,000
Water System	\$1,695,000
Impact on Operating Budget –Decrease <\$10,000	
Rt. 21 & 137 Watermain Relocation.....	\$75,000
Watermain Rehabilitation & Engineering	\$1,483,000
Annual Televising Inspection.....	\$100,000
West Park Avenue Watermain	\$20,000
SCADA-Water system upgrades.....	\$17,000
Storm Sewer	\$530,000
Impact on Operating Budget –Decrease <\$1,000	
Inflow/Infiltration.....	\$330,000
North Shore Bike Path Drainage Improvements.....	\$200,000
Waste Water Treatment Plant (WWTP)	\$882,100
Impact on Operating Budget –Decrease <\$1,000	
Construction of Facility, Rebuild Components on Clarifier and Nutrient Removal Improvements.....	\$882,100
Park Improvements	\$473,000

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

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	2015-16 Budget	2015-16 Year End Estimate	2016-17 Request	Admin. Revisions	Approved Budget
Road Program	\$550,000	\$610,000	\$610,000	\$0	\$610,000
Construction Management	\$0	\$0	\$0	\$0	\$0
	\$550,000	\$610,000	\$610,000	\$0	\$610,000

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

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

Detail: The Village's recently issued IEPA permit to operate the WWTP requires that the phosphorus level in the effluent be reduced to 1.0mg/L by 2019. This will require that the Village undertake a multiyear Facilities plan to determine the most economical and efficient way to comply with this new regulation. Other improvements will also be undertaken at the WWTP that will not be impacted by the Facilities Plan. These improvements include rehabilitating the 23-year old Clarifier #5, cleaning the Primary Digester and replacing the plug valves for the Upflow Clarifier.

Operating Budget Impact: The plant improvements that will be necessary to reduce the phosphorus effluent limits will ensure that the WWTP operations are in compliance with State and Federal guidelines. The necessary rehabilitation work to the clarifiers and digester will ensure that these assets continue to operate for a long time moving forward.

Item Description	2015-16	2015-16	2016-17 Request	Admin. Revisions	Approved Budget
	Budget	Year End Estimate			
Construction - Facility	\$770,500	\$261,365	\$245,500	\$0	\$245,500
Repair & Rebuild Components on Clarifier	\$0	\$12,000	\$269,600	\$0	\$269,600
Nutrient Removal Improvements	\$0	\$0	\$300,000	\$0	\$300,000
Screw Pump Replacement	\$147,900	\$254,295	\$67,000	\$0	\$67,000
	\$918,400	\$527,660	\$882,100	\$0	\$882,100

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

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: 21/137 Watermain Relocation is the Village portion of watermain relocation for the IDOT project at Route 21 & 137

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	2015-16		2016-17 Request	Admin. Revisions	Approved Budget
	2015-16 Budget	Year End Estimate			
21/137 Watermain Relocation IDOT Intersection Widening Construction	\$75,000	\$0	\$75,000	\$0	\$75,000
Lake Street Watermain Replacement Construction	\$180,000	\$98,600	\$0	\$0	\$0
	\$255,000	\$98,600	\$75,000	\$0	\$75,000

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

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 the annual road program; 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	2015-16 Budget	2015-16 Year End Estimate	2016-17 Request	Admin. Revisions	Approved Budget
Cass Avenue Lift Station/Diversion Sewer					
a. Design and Construction Engineering	\$0	\$2,000	\$10,000	\$0	\$10,000
Well No.12 Rehab.					
a. Design Engineering	\$0	\$17,000	\$0	\$0	\$0
b. Construction	\$0	\$30,630	\$0	\$0	\$0
Ashley Capital Interconnection and Peterson Road BPS					
a. Design and Construction Engineering	\$110,000	\$110,000	\$0	\$0	\$0
b. Construction	\$700,000	\$700,000	\$0	\$0	\$0
West Park Avenue Water Main					
a. Design and Construction Engineering	\$20,000	\$0	\$20,000	\$0	\$20,000
b. Construction	\$500,000	\$0	\$0	\$0	\$0
Inflow/Infiltration	\$300,000	\$250,000	\$300,000	\$0	\$300,000
I&I Engineering	\$30,000	\$30,000	\$30,000	\$0	\$30,000
Construction Coordinator	\$50,000	\$40,000	\$50,000	\$0	\$50,000
15-16 Watermain Rehabilitation					
a. Design Engineering	\$74,000	\$71,000	\$0	\$0	\$0
b. Construction	\$900,000	\$900,000	\$0	\$0	\$0
16-17 Watermain Rehabilitation					
a. Design Engineering	\$70,000	\$70,000	\$80,000	\$0	\$80,000
b. Survey	\$50,000	\$35,000	\$0	\$0	\$0
c. Construction	\$300,000	\$300,000	\$900,000	\$0	\$900,000
17-18 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	\$16,000	\$30,000	\$0	\$30,000
Route 45 Easement Survey	\$0	\$0	\$3,000	\$0	\$3,000
Annual Televising Inspection	\$100,000	\$100,000	\$100,000	\$0	\$100,000
	\$3,234,000	\$2,671,630	\$1,943,000	\$0	\$1,943,000

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

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	2015-16 Budget	2015-16 Year End Estimate	2016-17 Request	Admin. Revisions	Approved Budget
21/137 Sanitary Sewer Relocation	\$175,000	\$0	\$135,000	\$0	\$135,000
	\$175,000	\$0	\$135,000	\$0	\$135,000

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

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	2015-16		2016-17 Request	Admin. Revisions	Approved Budget
	2015-16 Budget	Year End Estimate			
Sanitary sewer repairs on streets which are on the annual pavement rehab.	\$25,000	\$25,000	\$25,000	\$0	\$25,000
Sewer lining and/or manhole repairs - various locations	\$85,000	\$85,000	\$85,000	\$0	\$85,000
	\$110,000	\$110,000	\$110,000	\$0	\$110,000

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

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: Replace Route 45 Lift Station from a can list station to a submersible lift station.
 Operating
 Budget Impact: Reduce lift station maintenance <\$5,000

Item Description	2015-16		2016-17 Request	Admin. Revisions	Approved Budget
	2015-16 Budget	Year End Estimate			
Route 45 Lift Station Replacement	\$50,000	\$25,000	\$323,000	\$0	\$323,000
	\$50,000	\$25,000	\$323,000	\$0	\$323,000

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

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	2015-16 Budget	2015-16 Year End Estimate	2016-17 Request	Admin. Revisions	Approved Budget
Winchester Tower Transducer	\$2,000	\$2,000	\$0	\$0	\$0
Flow Meters	\$6,500	\$0	\$4,000	\$0	\$4,000
Control Panel Power Unit Upgrade	\$8,500	\$8,000	\$0	\$0	\$0
6" Meter for Treatment Plant	\$0	\$0	\$13,000	\$0	\$13,000
Liquid Chlorine Pumps	\$0	\$7,000	\$0	\$0	\$0
	\$17,000	\$17,000	\$17,000	\$0	\$17,000

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

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

Item Description	2015-16		2016-17 Request	Admin. Revisions	Approved Budget
	2015-16 Budget	Year End Estimate			
Replace Meeting Room Floors	\$9,000	\$9,000	\$0	\$0	\$0
Remodeling	\$150,000	\$303,655	\$0	\$0	\$0
Fitness Center Carpet	\$0	\$0	\$15,000	\$0	\$15,000
Painting Inside Building	\$0	\$0	\$100,000	\$0	\$100,000
Washing Machine	\$0	\$0	\$5,000	\$0	\$5,000
Treadmills	\$0	\$0	\$32,000	\$0	\$32,000
Renovate Showers	\$0	\$0	\$30,000	\$0	\$30,000
Building Security	\$0	\$0	\$50,000	\$0	\$50,000
	\$159,000	\$312,655	\$232,000	\$0	\$232,000

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

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: Construction of second parking structure in the former Civic Center parking lot – Church Street Parking Structure. Provide additional parking in the downtown district.

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	2015-16		2016-17 Request	Admin. Revisions	Approved Budget
	2015-16 Budget	Year End Estimate			
Civic Center Parking Improvement	\$3,500,000	\$2,000,000	\$7,070,000	\$0	\$7,070,000
Legion Lot	\$25,000	\$21,550	\$0	\$0	\$0
	\$3,525,000	\$2,021,550	\$7,070,000	\$0	\$7,070,000

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

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 Streetscape area; Traffic signal painting.

Operating

Budget Impact: These expenditures will reduce the operating costs in the long term. Traffic signal painting improves the appearance of the traffic signals 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	2015-16		2016-17 Request	Admin. Revisions	Approved Budget
	2015-16 Budget	Year End Estimate			
Streetlight Painting	\$30,000	\$18,680	\$0	\$0	\$0
Traffic Signal Painting	\$0	\$0	\$30,000	\$0	\$30,000
	\$30,000	\$18,680	\$30,000	\$0	\$30,000

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

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, pavement patching and pavement striping.

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	2015-16		2016-17 Request	Admin. Revisions	Approved Budget
	2015-16 Budget	Year End Estimate			
Class C Pavement Patching	\$200,000	\$135,000	\$150,000	\$0	\$150,000
Thermoplastic Pavement Striping	\$40,000	\$40,000	\$40,000	\$0	\$40,000
15-16 Reconstruction Design Eng	\$90,000	\$135,000	\$0	\$0	\$0
15-16 Reconstruction-Construction	\$675,000	\$675,000	\$0	\$0	\$0
Crack Sealing	\$35,000	\$35,000	\$0	\$0	\$0
	\$1,040,000	\$1,020,000	\$190,000	\$0	\$190,000

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

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: North Shore Bike Path drainage improvements to alleviate drainage problem to rear yards adjacent to the bike path.

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

Item Description	2015-16		2016-17 Request	Admin. Revisions	Approved Budget
	2015-16 Budget	Year End Estimate			
North Shore Bike Path Drainage Improvement	\$121,000	\$18,000	\$200,000	\$0	\$200,000
Sunset Storm Sewer Improvement	\$10,000	\$5,000	\$0	\$0	\$0
Greentree Sub. Storm Sewer Improvement	\$15,000	\$0	\$0	\$0	\$0
	\$146,000	\$23,000	\$200,000	\$0	\$200,000

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

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 and repair of malfunctions, cables and fixtures.

Item Description	2015-16		2016-17 Request	Admin. Revisions	Approved Budget
	2015-16 Budget	Year End Estimate			
Streetlights	\$40,000	\$35,500	\$40,000	\$0	\$40,000
	\$40,000	\$35,500	\$40,000	\$0	\$40,000

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

Fund: Capital Improvement Fund
 Account No. 40-00-00-0-781
 Description: Federal Aid Eligible Routes
 Purpose: Consultant engineering expenses for improvements on Village collector routes which have been designated as eligible for Federal funding (FAU).
 Detail: Rockland Road Phase I Engineering for reconstruction of Rockland Road.
 Operating
 Budget Impact: Minimal

Item Description	2015-16		2016-17 Request	Admin. Revisions	Approved Budget
	2015-16 Budget	Year End Estimate			
Lake Street Phase #3 Construction	\$135,000	\$194,800	\$0	\$0	\$0
Rockland Road Phase #1 Engineering	\$0	\$80,000	\$82,000	\$0	\$82,000
	\$135,000	\$274,800	\$82,000	\$0	\$82,000

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

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

Item Description	2015-16		2016-17 Request	Admin. Revisions	Approved Budget
	2015-16 Budget	Year End Estimate			
Rockland Road Bridge Painting	\$50,000	\$0	\$0	\$0	\$50,000
Rockland Road Bridge Sidewalk Inspection	\$0	\$6,200	\$15,000	\$0	\$15,000
	\$50,000	\$6,200	\$15,000	\$0	\$65,000

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

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 (removal and replacement) of Village sidewalks by contract in various locations. Work is 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	2015-16 Budget	2015-16		Admin. Revisions	Approved Budget
		Year End Estimate	2016-17 Request		
Sidewalks	\$65,000	\$65,000	\$65,000	\$0	\$65,000
	\$65,000	\$65,000	\$65,000	\$0	\$65,000

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

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 median maintenance account by \$5000.

Item Description	2015-16		2016-17 Request	Admin. Revisions	Approved Budget
	2015-16 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 2016-17**

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 bods issued via Road Referendum passed in 2012. Resurfacing of FAU routes on Greentree, Fourth and Red Top.
 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	2015-16		2016-17 Request	Admin. Revisions	Approved Budget
	2015-16 Approved	Year End Estimate			
CCDD Engineering Services	\$50,000	\$0	\$50,000	\$0	\$50,000
4th, Redtop Greentree Engineering	\$0	\$85,000	\$183,600	\$0	\$183,600
4th, Redtop Greentree Construction	\$0	\$0	\$368,000	\$0	\$368,000
14-15 Pavement Rehabilitation - Construction	\$50,000	\$0	\$0	\$0	\$0
15-16 Pavement Rehabilitation - Bell Land	\$0	\$24,000	\$0	\$0	\$0
15-16 Pavement Rehabilitation - Design Engineering	\$330,000	\$275,000	\$0	\$0	\$0
15-16 Pavement Rehabilitation - Construction	\$3,500,000	\$2,465,000	\$0	\$0	\$0
16-17 Pavement Rehabilitation - Design Engineering	\$100,000	\$100,000	\$330,000	\$0	\$330,000
16-17 Pavement Rehabilitation - Construction	\$0	\$0	\$3,500,000	\$0	\$3,500,000
17-18 Pavement Rehabilitation - Design Engineering	\$0	\$0	\$100,000	\$0	\$100,000
Crack Sealing-New Pavement	\$40,000	\$40,000	\$35,000	\$0	\$35,000
Construction Coordinator	\$30,000	\$0	\$30,000	\$0	\$30,000
Total	\$4,100,000	\$2,989,000	\$4,596,600	\$0	\$4,596,600

**Village of Libertyville
Public Works Department
Budget Year 2016-17**

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	2015-16 Budget	2015-16		2016-17 Request	Admin. Revisions	Approved Budget
		Year End Estimate				
Park Improvement Costs	\$360,750	\$109,765		\$473,000	\$0	\$473,000
	\$360,750	\$109,765		\$473,000	\$0	\$473,000

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

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

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

Libertyville's equalized assessed valuation for the 2015 tax year was \$1,101,413,084. Using the current debt limit restriction for non-home rule municipalities, 8.625% of Libertyville's EAV would yield a maximum debt limit amount of \$94,996,879. As of May 1, 2016, Libertyville had \$50,835,000 in total debt. Of this amount, \$20,000,000 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, 2016 of \$2,502. Details of each of the general obligation issuances are below.

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

General Obligation Bonds, Series 2015A

Original Issue Amount: \$5,000,000
 Original Issue Date: October 28, 2015
 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 2015B

Original Issue Amount: \$4,200,000
 Original Issue Date: October 28, 2015
 Date of Maturity: May 1, 2032
 Description: Bonds used to fund major water and sewer infrastructure improvements. Financing is provided through water and sewer rates

Summary of Debt Outstanding

	Use of Funds	Original Issue Amount	Principal Remaining	Interest Remaining
General				
General Obligation Limited Tax Refunding 2008 *	Parks/Adler Pool	\$1,710,000	\$785,000	\$81,794
General Obligation Refunding 2010D	* Bolander	\$470,000	\$135,000	\$5,130
General Obligation 2012	* Roads	\$5,000,000	\$4,600,000	\$922,026
General Obligation 2013	* Roads	\$5,000,000	\$4,650,000	\$1,678,753
General Obligation 2014	* Roads	\$5,000,000	\$4,830,000	\$1,389,750
General Obligation 2015	* Roads	\$5,000,000	\$5,000,000	\$1,516,409
Sports Complex				
General Obligation Refunding Alternate 2010A	Sports Complex	\$11,570,000	\$11,420,000	\$5,153,666
General Obligation Refunding Alternate 2010B	Sports Complex	\$3,245,000	\$2,900,000	\$1,128,876
General Obligation Refunding Alternant 2010C	Sports Complex	\$3,840,000	\$2,695,000	\$215,078
Water/Sewer				
Water/Sewer Alternate 2012	Water/Sewer System	\$4,200,000	\$3,890,000	\$807,733
Water/Sewer Alternate 2013	Water/Sewer System	\$4,200,000	\$3,820,000	\$1,334,764
Water/Sewer Alternate 2014	Water/Sewer System	\$2,215,000	\$1,970,000	\$214,800
Water/Sewer Alternate 2015	Water/Sewer System	\$4,200,000	\$4,200,000	\$1,456,222
Total Bonds		\$55,650,000	\$50,895,000	\$15,905,000
Statutory Debt Limit		\$94,239,645		
Debt Counted Towards Limit -Noted with (*)		\$20,000,000		
Remaining Debt Limit		\$74,239,645		

VILLAGE OF LIBERTYVILLE
SCHEDULE OF BONDED DEBT RETIREMENT

Payments Due in Fiscal Year	All Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
General Purpose Debt							
\$1,710,000 General Obligation Limited Tax/Refunding Bonds (2008)							
June- Interest	\$ 40,897	\$ 15,776	\$ 12,308	\$ 8,508	\$ 4,305		
December - Interest	\$ 40,897	\$ 15,776	\$ 12,308	\$ 8,508	\$ 4,305		
December - principal	\$ 785,000	\$ 185,000	\$ 190,000	\$ 205,000	\$ 205,000		
\$470,000 General Obligation Refunding Alternate Bonds - Bolander (2010C)							
June- Interest	\$ 2,565	\$ 1,720	\$ 845				
December - Interest	\$ 2,565	\$ 1,720	\$ 845				
December - principal	\$ 135,000	\$ 70,000	\$ 65,000				
\$5,000,000 General Obligation Bonds (2012A)							
June- Interest	\$ 461,013	\$ 48,163	\$ 46,063	\$ 43,863	\$ 41,563	\$ 39,213	\$ 36,763
December - Interest	\$ 461,013	\$ 48,163	\$ 46,063	\$ 43,863	\$ 41,563	\$ 39,213	\$ 36,763
December - principal	\$ 4,600,000	\$ 210,000	\$ 220,000	\$ 230,000	\$ 235,000	\$ 245,000	\$ 255,000
\$5,000,000 General Obligation Bonds (2013A)							
June- Interest	\$ 839,377	\$ 79,894	\$ 76,969	\$ 73,894	\$ 70,744	\$ 67,444	\$ 63,994
December - Interest	\$ 839,377	\$ 79,894	\$ 76,969	\$ 73,894	\$ 70,744	\$ 67,444	\$ 63,994
December - principal	\$ 4,650,000	\$ 195,000	\$ 205,000	\$ 210,000	\$ 220,000	\$ 230,000	\$ 240,000
\$5,000,000 General Obligation Bonds (2014B)							
June- Interest	\$ 694,675	\$ 65,675	\$ 63,625	\$ 61,525	\$ 59,325	\$ 57,025	\$ 54,625
December - Interest	\$ 694,675	\$ 65,675	\$ 63,625	\$ 61,525	\$ 59,325	\$ 57,025	\$ 54,625
December - principal	\$ 4,830,000	\$ 205,000	\$ 210,000	\$ 220,000	\$ 230,000	\$ 240,000	\$ 250,000
\$5,000,000 General Obligation Bonds (2015A)							
June- Interest	\$ 767,404	\$ 88,864	\$ 68,715	\$ 66,515	\$ 64,215	\$ 61,815	\$ 58,690
December - Interest	\$ 749,005	\$ 70,465	\$ 68,715	\$ 66,515	\$ 64,215	\$ 61,815	\$ 58,690
December - principal	\$ 5,000,000	\$ 175,000	\$ 220,000	\$ 230,000	\$ 240,000	\$ 250,000	\$ 260,000
Sub Total Interest	\$ 5,593,862	\$ 581,784	\$ 537,049	\$ 508,609	\$ 480,303	\$ 450,993	\$ 426,143
Sub Total Principal	\$ 20,000,000	\$ 1,040,000	\$ 1,110,000	\$ 1,095,000	\$ 1,130,000	\$ 965,000	\$ 1,005,000
Total General Purpose Debt	\$ 25,593,862	\$ 1,621,784	\$ 1,647,049	\$ 1,603,609	\$ 1,610,303	\$ 1,415,993	\$ 1,433,143
Sports Complex Debt							
\$11,570,000 General Obligation Refunding Alternate Bonds-Spts Cpx (2010A)							
June- Interest	\$ 2,576,833	\$ 234,378	\$ 233,253	\$ 232,128	\$ 230,628	\$ 229,128	\$ 227,628
December - Interest	\$ 2,576,833	\$ 234,378	\$ 233,253	\$ 232,128	\$ 230,628	\$ 229,128	\$ 227,628
December - principal	\$ 11,420,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 830,000
\$3,245,000 Taxable General Obligation Refunding Alternate Bonds-Spts Cpx(2010B)							
June- Interest	\$ 564,438	\$ 75,244	\$ 71,644	\$ 67,606	\$ 63,231	\$ 58,375	\$ 52,875
December - Interest	\$ 564,438	\$ 75,244	\$ 71,644	\$ 67,606	\$ 63,231	\$ 58,375	\$ 52,875
December - principal	\$ 2,900,000	\$ 180,000	\$ 190,000	\$ 200,000	\$ 210,000	\$ 220,000	\$ 230,000
\$3,840,000 General Obligation Refunding Alternate Bonds-Spts Cpx (2010C)							
June- Interest	\$ 107,539	\$ 34,675	\$ 28,300	\$ 21,738	\$ 14,988	\$ 7,838	
December - Interest	\$ 107,539	\$ 34,675	\$ 28,300	\$ 21,738	\$ 14,988	\$ 7,838	
December - principal	\$ 2,695,000	\$ 510,000	\$ 525,000	\$ 540,000	\$ 550,000	\$ 570,000	
Sub Total Interest	\$ 6,497,620	\$ 688,593	\$ 686,393	\$ 642,944	\$ 617,694	\$ 590,681	\$ 561,005
Sub Total Principal	\$ 17,015,000	\$ 765,000	\$ 790,000	\$ 815,000	\$ 835,000	\$ 865,000	\$ 1,060,000
Total Sports Complex Debt	\$ 23,512,620	\$ 1,453,593	\$ 1,456,393	\$ 1,457,944	\$ 1,452,694	\$ 1,455,681	\$ 1,621,005
Water and Sewer Bonded Debt							
\$4,200,000 Water/Sewer Bond (2012B)							
May - Interest	\$ 424,541	\$ 41,350	\$ 39,700	\$ 38,000	\$ 36,250	\$ 34,400	\$ 32,500
November - Interest	\$ 383,191	\$ 39,700	\$ 38,000	\$ 36,250	\$ 34,400	\$ 32,500	\$ 30,500
May - Principal	\$ 3,890,000	\$ 165,000	\$ 170,000	\$ 175,000	\$ 185,000	\$ 190,000	\$ 200,000
\$4,200,000 Water/Sewer Bond (2013B)							
May - Interest	\$ 699,426	\$ 64,088	\$ 62,488	\$ 60,838	\$ 59,088	\$ 57,063	\$ 54,213
November - Interest	\$ 635,338	\$ 62,488	\$ 60,838	\$ 59,088	\$ 57,063	\$ 54,213	\$ 51,288
May - Principal	\$ 3,820,000	\$ 160,000	\$ 165,000	\$ 175,000	\$ 180,000	\$ 190,000	\$ 195,000
\$2,215,000 Water/Sewer Bond (2014A)							
May - Interest	\$ 122,175	\$ 29,550	\$ 25,725	\$ 21,825	\$ 17,775	\$ 13,500	\$ 9,150
November - Interest	\$ 92,625	\$ 25,725	\$ 21,825	\$ 17,775	\$ 13,500	\$ 9,150	\$ 4,650
May - Principal	\$ 1,970,000	\$ 255,000	\$ 260,000	\$ 270,000	\$ 285,000	\$ 290,000	\$ 300,000
\$4,200,000 Water/Sewer Bond (2015B)							
May - Interest	\$ 758,716	\$ 61,210	\$ 59,606	\$ 58,956	\$ 58,406	\$ 57,956	\$ 57,506
November - Interest	\$ 697,506	\$ 59,606	\$ 58,956	\$ 58,406	\$ 57,956	\$ 57,506	\$ 57,156
May - Principal	\$ 4,200,000	\$ 60,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 35,000
Sub Total Interest	\$ 3,813,518	\$ 383,716	\$ 367,138	\$ 351,138	\$ 334,438	\$ 316,288	\$ 298,963
Sub Total Principal	\$ 13,880,000	\$ 640,000	\$ 680,000	\$ 675,000	\$ 695,000	\$ 715,000	\$ 730,000
Total Waterworks/Sewerage Debt Service	\$ 17,693,518	\$ 1,023,716	\$ 1,027,138	\$ 1,026,138	\$ 1,029,438	\$ 1,031,288	\$ 1,026,963
ALL BONDED DEBT							
TOTAL INTEREST	\$ 15,905,000	\$ 1,654,092	\$ 1,570,579	\$ 1,502,690	\$ 1,432,434	\$ 1,357,961	\$ 1,286,110
TOTAL PRINCIPAL	\$ 50,895,000	\$ 2,445,000	\$ 2,560,000	\$ 2,685,000	\$ 2,660,000	\$ 2,545,000	\$ 2,795,000
TOTAL DEBT SERVICE	\$ 66,800,000	\$ 4,099,092	\$ 4,130,579	\$ 4,087,690	\$ 4,092,434	\$ 3,902,961	\$ 4,081,110

VILLAGE OF LIBERTYVILLE
 SCHEDULE OF BONDED DEBT RETIREMENT
 (continued)

Payments Due in Fiscal Year	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2033
General Purpose Debt						
\$1,710,000 General Obligation Limited Tax Refunding Bonds (2009)						
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	\$ 34,213	31,563	28,763	25,863	22,863	62,125
December - Interest	\$ 34,213	31,563	28,763	25,863	22,863	62,125
December - principal	\$ 265,000	260,000	290,000	300,000	310,000	1,760,000
\$5,000,000 General Obligation Bonds (2013A)						
June - Interest	\$ 60,364	56,644	52,744	48,694	44,144	143,850
December - Interest	\$ 60,364	56,644	52,744	48,694	44,144	143,850
December - principal	\$ 250,000	260,000	270,000	280,000	290,000	2,000,000
\$5,000,000 General Obligation Bonds (2014B)						
June - Interest	\$ 52,125	48,300	44,250	40,050	35,700	112,650
December - Interest	\$ 52,125	48,300	44,250	40,050	35,700	112,650
December - principal	\$ 255,000	270,000	280,000	290,000	300,000	2,080,000
\$5,000,000 General Obligation Bonds (2015A)						
June - Interest	\$ 55,440	51,390	47,190	42,840	38,340	123,390
December - Interest	\$ 55,440	51,390	47,190	42,840	38,340	123,390
December - principal	\$ 270,000	260,000	290,000	300,000	315,000	2,170,000
Sub Total Interest	\$ 404,283	\$ 375,793	\$ 345,893	\$ 314,893	\$ 282,094	\$ 884,030
Sub Total Principal	\$ 1,040,000	\$ 1,090,000	\$ 1,130,000	\$ 1,170,000	\$ 1,215,000	\$ 8,010,000
Total General Purpose Debt	\$ 1,444,283	\$ 1,465,793	\$ 1,475,893	\$ 1,484,893	\$ 1,497,094	\$ 8,894,030
Sports Complex Debt						
\$11,570,000 General Obligation Refunding Alternate Bonds- Spts Cpx (2010A)						
June - Interest	\$ 211,028	\$ 193,828	\$ 175,928	\$ 157,228	\$ 137,828	\$ 313,855
December - Interest	\$ 211,028	\$ 193,828	\$ 175,928	\$ 157,228	\$ 137,828	\$ 313,855
December - principal	\$ 850,000	\$ 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	47,125	40,675	33,822	26,228	18,213	\$ 9,400
December - Interest	47,125	40,675	33,822	26,228	18,213	\$ 9,400
December - principal	\$ 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	\$ 516,305	\$ 469,005	\$ 419,499	\$ 366,911	\$ 312,082	\$ 646,510
Sub Total Principal	\$ 1,100,000	\$ 1,150,000	\$ 1,205,000	\$ 1,255,000	\$ 1,315,000	\$ 5,850,000
Total Sports Complex Debt	\$ 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	\$ 30,500	\$ 28,450	\$ 26,300	\$ 24,050	\$ 21,700	\$ 71,341
November - Interest	\$ 28,450	\$ 26,300	\$ 24,050	\$ 21,700	\$ 19,250	\$ 52,091
May - Principal	\$ 205,000	\$ 215,000	\$ 225,000	\$ 235,000	\$ 245,000	\$ 1,680,000
\$4,200,000 Water/Sewer Bond (2013B)						
May - Interest	\$ 51,288	\$ 48,213	\$ 45,063	\$ 41,213	\$ 37,188	\$ 118,688
November - Interest	\$ 48,213	\$ 45,063	\$ 41,213	\$ 37,188	\$ 32,688	\$ 86,000
May - Principal	\$ 205,000	\$ 210,000	\$ 220,000	\$ 230,000	\$ 240,000	\$ 1,650,000
\$2,215,000 Water/Sewer Bond (2014A)						
May - Interest	\$ 4,650					
November - Interest	\$ -					
May - Principal	\$ 310,000					
\$4,200,000 Water/Sewer Bond (2015B)						
May - Interest	\$ 57,156	\$ 56,806	\$ 52,869	\$ 48,653	\$ 44,153	\$ 145,438
November - Interest	\$ 56,806	\$ 52,869	\$ 48,653	\$ 44,153	\$ 39,134	\$ 106,303
May - Principal	\$ 35,000	\$ 350,000	\$ 355,000	\$ 360,000	\$ 365,000	\$ 2,430,000
Sub Total Interest	\$ 277,063	\$ 257,700	\$ 238,147	\$ 216,956	\$ 194,114	\$ 579,861
Sub Total Principal	\$ 755,000	\$ 775,000	\$ 800,000	\$ 825,000	\$ 850,000	\$ 5,760,000
Total Waterworks/Sewerage Debt Service	\$ 1,032,063	\$ 1,032,700	\$ 1,038,147	\$ 1,041,956	\$ 1,044,114	\$ 6,339,861
ALL BONDED DEBT						
TOTAL INTEREST	\$ 1,197,650	\$ 1,102,498	\$ 1,003,538	\$ 898,760	\$ 788,290	\$ 2,110,401
TOTAL PRINCIPAL	\$ 2,895,000	\$ 3,015,000	\$ 3,135,000	\$ 3,250,000	\$ 3,380,000	\$ 19,630,000
TOTAL DEBT SERVICE	\$ 4,092,650	\$ 4,117,498	\$ 4,138,538	\$ 4,148,760	\$ 4,168,290	\$ 21,740,401

FULL TIME POSITIONS BY DEPARTMENT

Department	Position	14-15	15-16	16-17
<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
	SUB-TOTAL	5	5	5
<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
	SUB-TOTAL	6	6	6
	TOTAL	11	11	11
<u>Community Development</u>				
<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
	SUB-TOTAL	5	5	5

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	<u>43</u>	<u>43</u>	<u>43</u>
--------------	------------------	------------------	------------------

Police Department**Administration**

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>

Patrol

Police Lieutenant	3	3	3
Police Sergeant	4	4	4
Police Officers	25	24	24
<i>SUB-TOTAL</i>	<u>32</u>	<u>31</u>	<u>31</u>

Investigations

Police Lieutenant	1	1	1
Police Officers	4	5	5
<i>SUB-TOTAL</i>	<u>5</u>	<u>6</u>	<u>6</u>

Community Service

Public Service Officers	2	2	2
-------------------------	---	---	---

Police Department

TOTAL	47	47	47
--------------	-----------	-----------	-----------

Fire Department**Administration**

Fire Chief	1	1	1
Deputy Fire Chief	0	1	1
Assistant Fire Chief	1	1	1
Administrative Assistant I	1	1	1
<i>SUB-TOTAL</i>	<u>3</u>	<u>4</u>	<u>4</u>

Prevention

Fire Marshal	1	1	1
--------------	---	---	---

Emergency Services

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>

Support Services

Assistant Fire Chief	1	1	1
----------------------	---	---	---

Fire Department

TOTAL	42	43	43
--------------	-----------	-----------	-----------

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>

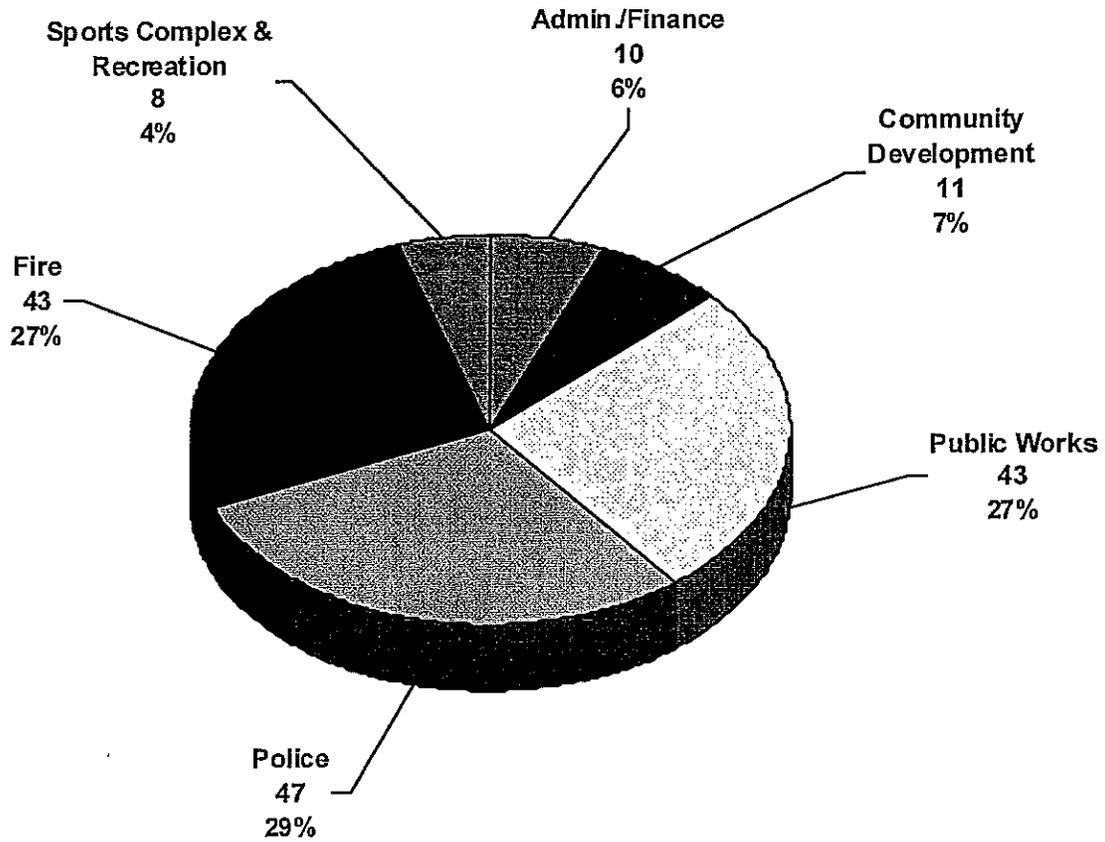
Recreation & Sports Complex

TOTAL **8** **8** **8**

TOTAL OF ALL FULL TIME POSITIONS

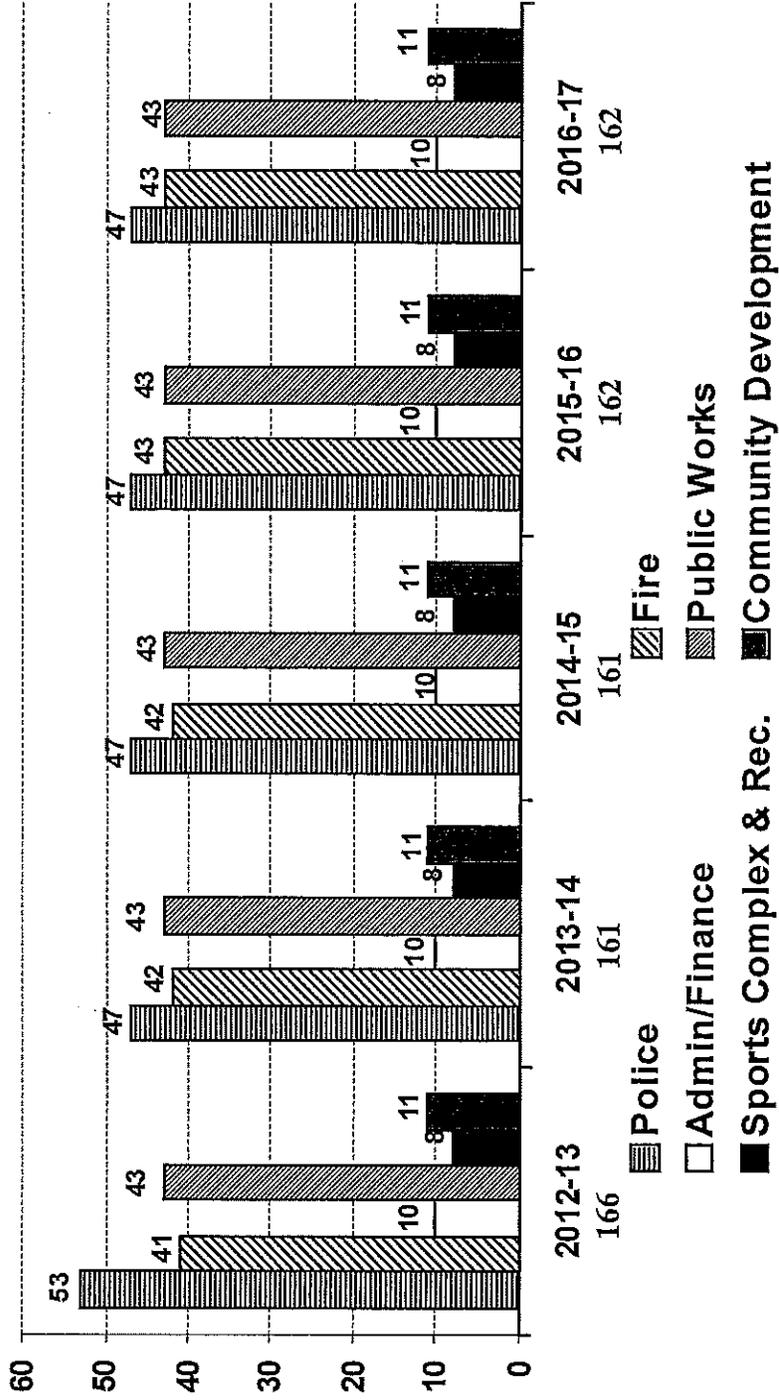
161 162 162

2016-2017 Village of Libertyville Authorized Full-Time Positions by Department



Department	2012-13	2013-14	2014-15	2015-16	2016-17
Administration/Finance	10	10	10	10	10
Community Development	11	11	11	11	11
Public Works	43	43	43	43	43
Police	53	47	47	47	47
Fire	41	42	42	43	43
Sports Complex & Recreation	8	8	8	8	8
Total	166	161	161	162	162

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





Libertyville
spirit of independence

**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

Professional

2016-2017

Grade P1

\$59,023 - \$73,780 - \$88,535

Associate Planner

Recreation & SC Business Manager

Assistant to the Director of Public Works

Grade P2

\$64,217 - \$80,272 - \$96,327

Plan Reviewer

Project Engineer

Senior Planner

Grade P3

\$81,249 - \$101,561 - \$121,873

Economic Development Coordinator

MIS Coordinator

Senior Project Engineer

VILLAGE OF LIBERTYVILLE

CLASSIFICATION & COMPENSATION PLAN

Management	<u>2016-2017</u>		
<u>Grade M1</u> Recreation Supervisor	\$46,774 -	\$60,806 -	\$74,838
<u>Grade M2</u> Assistant Supt. of Parks, Forestry & Grounds Assistant Streets & Utilities Superintendent Recreation Manager	\$59,275 -	\$77,058 -	\$94,840
<u>Grade M3</u> Assistant Finance Director Superintendent of Parks, Forestry & Grounds Police Support Services Manager Wastewater Treatment Plant Superintendent	\$71,777 -	\$93,310 -	\$114,843
<u>Grade M4</u> Building Commissioner Streets & Utilities Superintendent	\$76,558 -	\$99,525 -	\$122,492
<u>Grade M5</u> Assistant Fire Chief Police Lieutenant	\$79,341 -	\$103,145 -	\$126,945
<u>Grade M6</u> Deputy Police Chief Village Engineer	\$89,149 -	\$115,892 -	\$142,637
Executives	<u>2016-2017</u>		
<u>Grade D1</u> Director of Community Development Director of Finance Director of Public Works Director of Recreation & Sports Complex Fire Chief Police Chief	\$89,999 -	\$125,999 -	\$167,998
<u>Grade D2</u> Deputy Village Administrator	\$101,624 -	\$152,436 -	\$203,248
<u>Grade D3</u> Village Administrator	\$119,249 -	\$178,873 -	\$238,498

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 16-17

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
2015 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 2015 tax levy will be incorporated in the property tax bills property owners receive in 2016, and will be used by the Village to fund a portion of the 2016-2017 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 2015 tax levy, the total assessed valuation is expected to increase approximately 5.75% 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 2015 tax levy are not received until fiscal year 2016-17, 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 2016-17 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 2015 Village Tax Levy

After reviewing optional levies, the Village Board is considering a 2015 net tax levy in the amount of \$7,711,842 which would include a levy of \$144,000 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% increase over the extended 2014 Village property tax levy of \$7,276,411. The Village Staff anticipates that the estimated 2015 levy would result in a property tax rate of \$0.70. The increase includes funding for repayment of the road bonds that were issued in 2012, 2013, 2014 and 2015.

TAX LEVY COMPARISON – 2014 & 2015

FUND	2014 EXTENDED LEVY			2015 PROPOSED	
	LEVY	EXTENSION	RATE	LEVY	RATE
CORPORATE	835,000	835,003	0.080	807,000	0.073
FIRE	815,000	815,002	0.078	755,000	0.069
STREETS/BRIDGES*	815,000	487,631	0.047	750,000	0.068
PARKS	374,000	374,006	0.036	355,000	0.032
RECREATION	374,000	374,006	0.036	355,000	0.032
IMRF/FICA	375,000	375,006	0.036	335,000	0.030
Sub-Total General Fund	3,588,000	3,260,654	0.313	3,357,000	0.305
POLICE PENSION	1,480,000	1,480,000	0.142	1,740,300	0.158
FIRE PENSION	1,180,000	1,180,002	0.113	1,252,200	0.114
Sub-Total Pensions	2,660,000	2,660,002	0.255	2,992,500	0.272
less Township R & B abatement				330,000	0.030
Sub-total General & Pensions (Tax Cap)	6,248,000	5,920,657	0.569	6,019,500	0.547
TWP ROAD/BRIDGE	0	0	0.000	330,000	0.030
SRA	143,000	143,008	0.014	144,000	0.013
BONDS(See Below)	3,590,492	3,590,492	0.345	4,110,413	0.373
GROSS LEVY (Truth In Taxation)	9,981,492	9,654,156	0.927	10,603,913	0.963
BOND ABATEMENT	2,377,745	2,377,745	0.228	2,562,071	0.233
TWP ROAD/BRIDGE	0	0	0.000	330,000	0.030
NET VILLAGE LEVY	7,603,747	7,276,411	0.699	7,711,842	0.700

* For comparison purposes, the Township levies are combined.

BONDS	2014		2015	
	Levy	Extended	Levy	Extended
Adler Pool (2008 Ltd Tax Refunding)	217,853	217,853	216,553	216,553
Sports Complex (2010A Refunding)	546,005	0	543,755	0
Sports Complex (2010B Taxable Refunding)	331,613	0	330,488	0
Sports Complex (2010C Refunding)	586,975	0	579,350	0
Sales Tax (2010D-Bolander Refunding)	75,190	0	73,440	0
Road Bonds (2012A GO Bond)	305,425	305,425	306,325	306,325
Water/Sewer (2012B Alt Revenue)	247,700	0	249,400	0
Road Bonds (2013A GO Bond)	355,488	355,488	354,785	354,785
Water/Sewer (2013B Alt Revenue)	288,175	0	289,975	0
Water/Sewer (2014A Alt Revenue)	314,100	0	311,450	0
Road Bonds (2014B GO Bond)	321,968	321,968	336,350	336,350
Road Bonds (2015A GO Bond)	0	0	334,329	334,329
Water/Sewer (2015B Alt Revenue)	0	0	184,213	0
Non collection addition 1% & rounding	0	12,013	0	0
	3,590,492	1,212,747	4,110,413	1,548,342

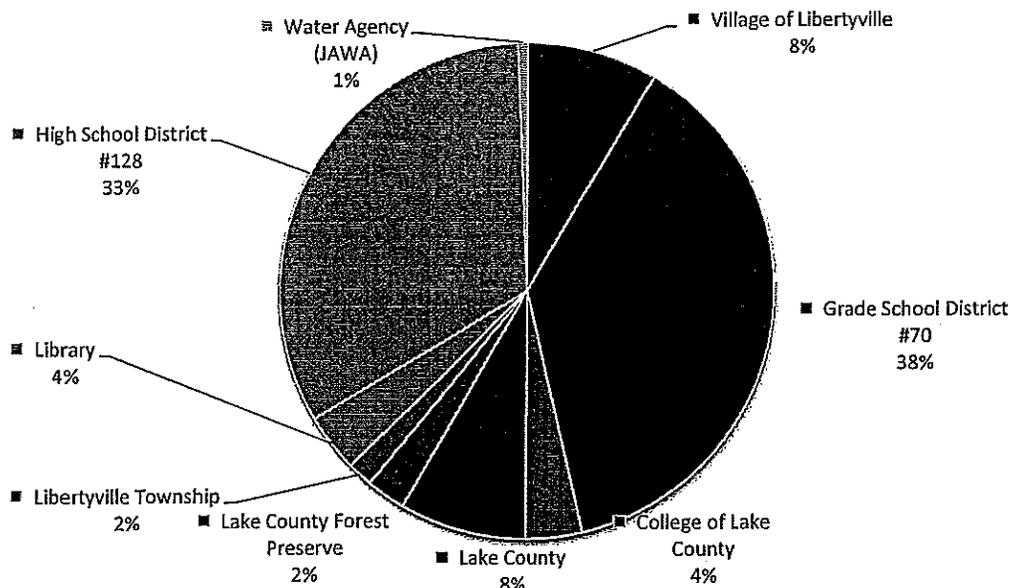
In attempting to determine the 2015 property tax levy, the Village Board has taken the following items into consideration:

- An increase of approximately 5.75% in the equalized assessed valuation of property within the Village (provided by the Lake County Assessor).
- 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 2015 estimated tax levy of \$10,603,913, which includes the township portion of the road and bridge levy, represents an increase greater than 5% compared to the 2014 gross levy (\$9,654,156), 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%. The Village Board has scheduled a Public Hearing at 8:00 p.m. on Tuesday, November 24, 2015 to discuss the 2015 tax levy and obtain public input.

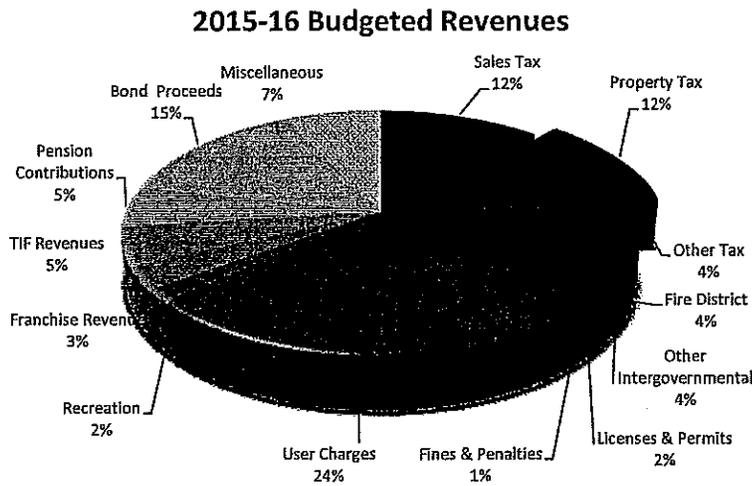
Distribution of Your Property Tax Dollars

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 2014 tax rates which were paid in calendar year 2015). 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:



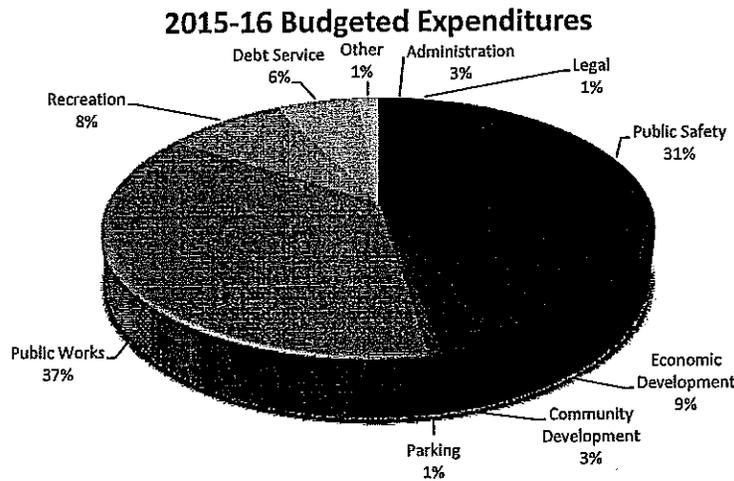
Sales Tax	\$7,475,000
Property Tax	\$7,635,400
Other Tax	\$2,338,500
Fire District	\$2,708,000
Other Intergovernmental	\$2,449,320
Licenses & Permits	\$1,503,600
Fines & Penalties	\$741,000
User Charges	\$15,474,305
Recreation	\$1,072,500
Franchise Revenue	\$1,935,000
TIF Revenues	\$3,200,000
Pension Contributions	\$3,379,000
Bond Proceeds	\$9,200,000
Miscellaneous	\$4,541,355
Total Revenues	\$63,652,980

Revenues received from real estate taxes represent approximately 12% of all Village revenues. In order to put the property tax levy in perspective, the estimated 2015 levy of \$7.7 million is less than half of the \$20 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	\$1,837,870
Legal	\$406,000
Public Safety	\$19,928,220
Economic Development	\$5,829,300
Community Development	\$1,982,180
Parking	\$445,840
Public Works	\$23,522,040
Recreation	\$5,384,620
Debt Service	\$3,661,030
Other	\$948,160
Total Expenditures	\$63,945,260

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 2015 Village tax levy, the following comparison illustrates the impact of the 2015 levy and the amount of tax a Libertyville property owner will pay to the Village:

IMPACT ON A LIBERTYVILLE HOMEOWNER
 (Assumes a 5.75% increase in the Equalized Assessed Valuation)
 EAV is Approximately 1/3 Market Value

2014 EAV	2014 VILLAGE TAX	2014 ESTIMATE EAV	2015 EST TAX	DOLLAR INCREASE	% CHANGE
\$75,000	\$524	\$79,313	\$556	\$31	6.0%
\$100,000	\$699	\$105,750	\$741	\$42	6.0%
\$133,333	\$932	\$141,000	\$988	\$56	6.0%
\$200,000	\$1,398	\$211,500	\$1,481	\$84	6.0%

*The proposed 2015 Village tax levy will result in a 6% increase to a typical property owner's tax bill for the Village of Libertyville that will be paid in 2016 (does not include schools and other taxing bodies). **When the referendum approved road bonds are excluded, the increase is \$11 for a property valued at \$400,000.***

In comparing to surrounding communities, the Village of Libertyville's tax rate compares very favorably. The following table compares Libertyville's 2014 tax rate (taxes paid in 2015) 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	\$ 1.61630	-	\$ 0.51450	\$ 2.13080	\$ 2,834
Grayslake	\$ 0.68370	\$ 0.97970	\$ 0.57150	\$ 2.23490	\$ 2,972
Deerfield	\$ 0.87550	\$ 0.65020	\$ 0.59870	\$ 2.12440	\$ 2,825
Buffalo Grove	\$ 0.99330	-	\$ 0.55270	\$ 1.54600	\$ 2,056
Highland Park	\$ 0.79460	-	\$ 0.50820	\$ 1.30280	\$ 1,733
Lake Forest	\$ 1.27410	-	\$ -	\$ 1.27410	\$ 1,695
Lake Bluff	\$ 0.77480	-	\$ 0.53580	\$ 1.31060	\$ 1,743
Antioch	\$ 1.12850	\$ -	\$ -	\$ 1.12850	\$ 1,501
Vernon Hills	\$ -	\$ 0.61290	\$ 0.45500	\$ 1.06790	\$ 1,420
Lincolnshire	\$ 0.24100	\$ 0.80500	-	\$ 1.04600	\$ 1,391
Libertyville	\$ 0.69890	-	-	\$ 0.69890	\$ 930
Gurnee	-	-	\$ 0.53110	\$ 0.53110	\$ 706

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, some 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 five years. It is estimated that the 2015 EAV will reverse this trend with an estimated 5.75% increase (provided by the Lake County Assessor), although the exact amount will not be known until March of 2016. 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 last bond issue of \$5 million was sold in October 2015 which will fund road improvements during 2016 and 2017.

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 \$930 to the Village of Libertyville. The same home in other communities would pay between \$2,972 and \$706 for all municipal services including fire and parks and recreation. The tax rates described are for taxes levied in 2014 and paid in 2015.

2014 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>
Grayslake	0.6837	0.9797	0.5715	2.2349	\$2,972
Mundelein	1.6163	-	0.5145	2.1308	\$2,834
Deerfield	0.8755	0.6502	0.5987	2.1244	\$2,825
Buffalo Grove	0.9933	-	0.5527	1.5460	\$2,056
Lake Bluff	0.7748	-	0.5358	1.3106	\$1,743
Highland Park	0.7946	-	0.5082	1.3028	\$1,733
Lake Forest	1.2741	-	-	1.2741	\$1,695
Antioch	1.1285	-	-	1.1285	\$1,501
Vernon Hills	-	0.6129	0.4550	1.0679	\$1,420
Lincolnshire	0.2410	0.8050	-	1.0460	\$1,391
Libertyville	0.6989	-	-	0.6989	\$930
Gurnee	-	-	0.5311	0.5311	\$706

2015-16 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 \$306,225 with the major variance as follows:

- License and Fees Revenue is projected to be above budget by \$346,100 due to Engineering Fees and various Police Fines.

Total General Fund expenses are projected to end the year \$95,916 below budget mainly due to items on hold due to the uncertainty regarding the State budget and the impact to the Village. The major variances as follows:

- Deputy Fire Chief position has not been filled
- Public Works salt storage facility has not been enlarged.

The projected fund balance will increase from \$12.7 million to \$13.3 million. This amounts to approximately \$4.7 million 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, a portion may also be transferred to the Capital Projects Fund or transferred to the Pension Funds including IMRF in order to increase funding levels.

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 the full amount of 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 \$885,230. 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.

2016-17 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 5.5% annually;
- Licenses, Fees and Other Revenues will grow between 1% and 3% with some categories showing no growth;
- Sales Tax for 2016-17 show slight growth from the 2015-16 projection with 1-2% annually thereafter; and

Based on the above assumptions, the 2016-17 fiscal year is projected to result in a surplus of \$875,368 and with the estimated \$875,000 transfer to the Sports Complex, a net surplus of \$368 results. Fund balance as of April 30, 2017 is estimated to remain basically the same as the current year. Going forward, the fund balance is projected to decrease 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, 2016-20

	<u>2015-2016</u>	<u>2015-2016</u>				
	<u>BUDGET</u>	<u>PROJECTION</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
REVENUES						
Sales Tax	7,475,000	7,500,000	7,612,500	7,688,625	7,803,954	7,960,033
Property Tax	6,391,000	6,390,000	6,489,962	6,572,432	6,621,313	6,783,339
Libertyville Fire Protection Dist.	2,708,000	2,779,725	2,835,320	2,892,026	2,949,866	3,008,864
Income Tax	1,980,700	1,980,700	2,005,459	2,065,623	2,127,591	2,191,419
Licenses, Fees & Other	5,984,345	6,349,845	6,322,311	6,415,943	6,512,927	6,611,806
Electric, Gas & Phone Taxes	2,305,000	2,140,000	2,140,000	2,152,900	2,165,929	2,179,088
Interest	15,000	25,000	25,000	25,000	30,000	30,000
Total Revenues	26,859,045	27,165,270	27,430,551	27,812,548	28,211,581	28,764,549
EXPENDITURES						
Salaries	12,720,260	12,694,470	13,163,818	13,622,693	14,097,628	14,589,187
Benefits	6,012,775	5,995,715	6,422,688	6,871,994	7,352,752	7,867,163
Contractual	2,138,355	2,104,521	2,069,405	2,110,793	2,153,009	2,196,069
IRMA- Insurance	534,020	518,678	547,205	577,302	609,053	642,551
Utilities	268,530	265,040	271,714	277,148	282,691	288,345
Commodities	2,330,050	2,330,050	2,376,651	2,424,062	2,472,521	2,521,949
Capital	108,200	107,800	47,000	47,000	47,000	47,000
Repairs & Maintenance	1,540,885	1,540,885	1,571,703	1,602,973	1,634,925	1,667,517
Transfers	85,000	85,000	85,000	85,000	85,000	85,000
Total Expenditures	25,738,075	25,642,159	26,555,183	27,618,964	28,734,579	29,904,781
Surplus/(Deficit)	1,120,970	1,523,111	875,368	193,585	-522,998	-1,140,231
Bond Redemption						
Sports Complex Subsidy	-885,230	-885,230	-875,000	-900,000	-900,000	-900,000
Net surplus (deficit)	235,740	637,881	368	-706,415	-1,422,998	-2,040,231
Fund Balance May 1	12,725,379	12,725,379	13,363,260	13,363,628	12,657,213	11,234,215
Fund Balance April 30	12,961,119	13,363,260	13,363,628	12,657,213	11,234,215	9,193,984
Fund Balance Requirement		8,618,539	9,038,056	9,454,569	9,598,103	9,857,829

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 Funding requirements resulting in higher than normal increases in funding requirements.

Notes to Projections

1. SALES TAX

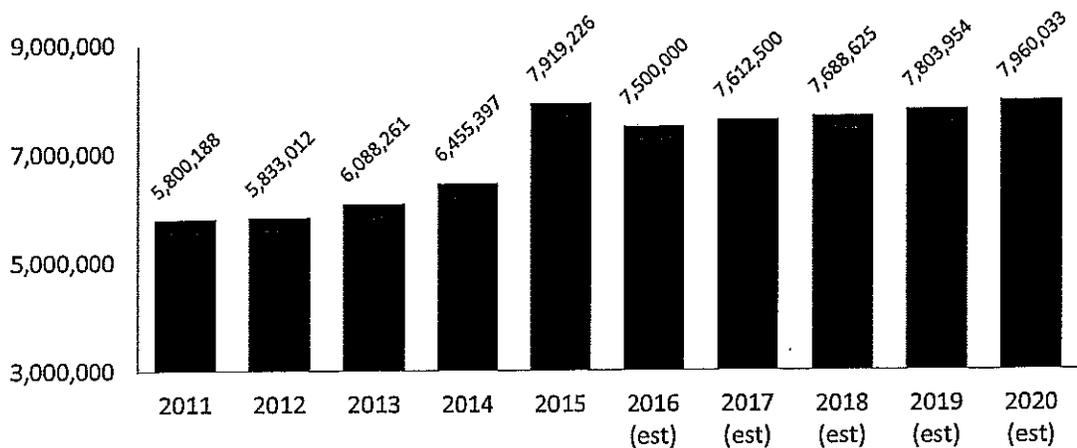
Since 1935, the State of Illinois has collected a retailer's occupation tax (sales tax). The current sales tax rate for general merchandise is 7.0 percent of purchase price. Of this rate, 5% is retained by the State, 1 percent of the tax is distributed to the Village, ½ of 1% is distributed to Lake County and ½ of 1% is used for mass transit. For the 2015-16 fiscal year, sales tax accounts for 28% 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 with the 14-15 year showing a 24% increase. 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 15-16 indicate sales tax revenue will decrease approximately 6% from the previous year. Sales tax revenue for 2016-17 is being projected with a 1.5% 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 2014 show that auto sales tax receipts comprise 59% 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 59% 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. The Village has also been diversifying the sales tax by encouraging other retail uses within the Village.

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 2015-16 will be at \$7.5 million and will increase 1.5% for 2016-17 , with a growth of 1-2% yearly thereafter. The large jump in sales tax in the 14-15 fiscal year was 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 a decrease for the 2015-16 fiscal year.

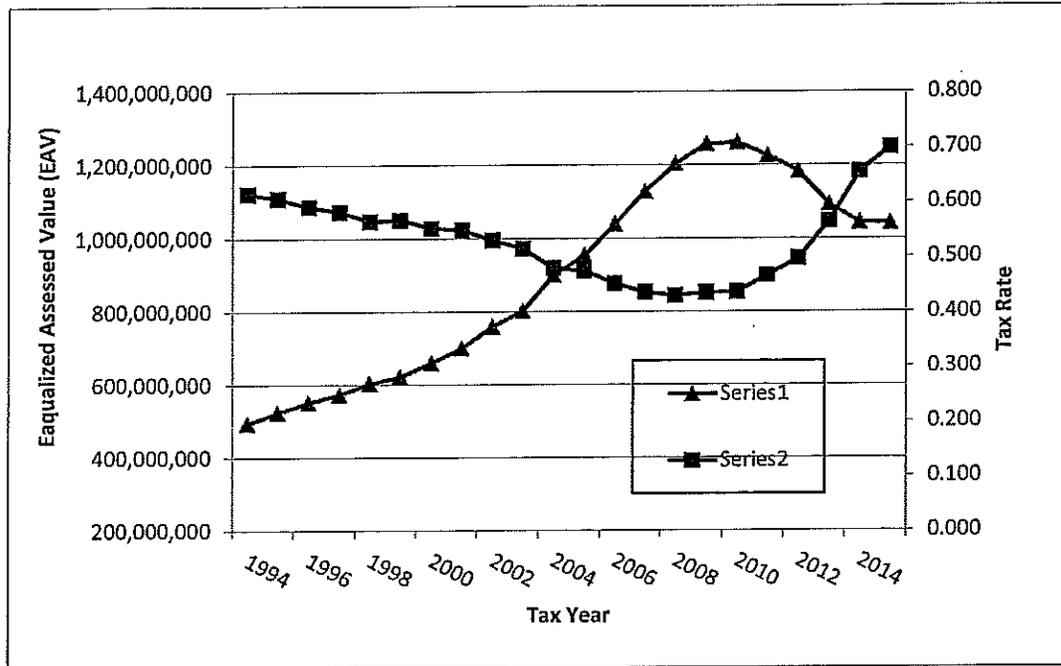
The 2008-09 fiscal year was the last year the Village was required to allocate sales tax to the annual road program. In November 1999, the Village issued \$3.7 million in alternate revenue bonds to accelerate the road improvement program. Sales tax revenues of \$450,000 per year were been pledged to 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.

2. PROPERTY TAX

A. History

A review of the Village's equalized assessed valuation (E.A.V.) and tax rate extension over the period from 1994-2014 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.



B. Projections and Assumptions

For the 2015-16 year, the estimated EAV is projected to increase approximately 5.75% 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 remain approximately the same as the prior year 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.

LEVY YEAR	PREVIOUS TAX EXTENSION	CONSUMER PRICE INDEX	EST EAV	GROWTH	LIMITING RATE	MAXIMUM TAX EXTENSION	SPEC REC & TOWNSHIP SHARE	NET AVAIL. GENERAL FUND
2015	5,920,656	1.008	\$1,101,058,883	9,500,000	0.5467	6,019,962	\$470,000	6,489,962
2016	6,019,962	1.005	1,130,080,061	7,000,000	0.5400	6,102,432	\$470,000	6,572,432
2017	6,102,432	1.010	1,159,681,662	7,000,000	0.5300	6,146,313	\$475,000	6,621,313
2018	6,146,313	1.015	1,189,875,295	7,000,000	0.5300	6,306,339	\$477,000	6,783,339
2019	6,306,339	1.020	1,220,672,801	7,000,000	0.5300	6,469,566	\$480,000	6,949,566

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 0.8% Consumer Price Index for the current year and 1.5-2% for future years. A growth factor has also been included in the calculations.

3. LIBERTYVILLE FIRE PROTECTION DISTRICT

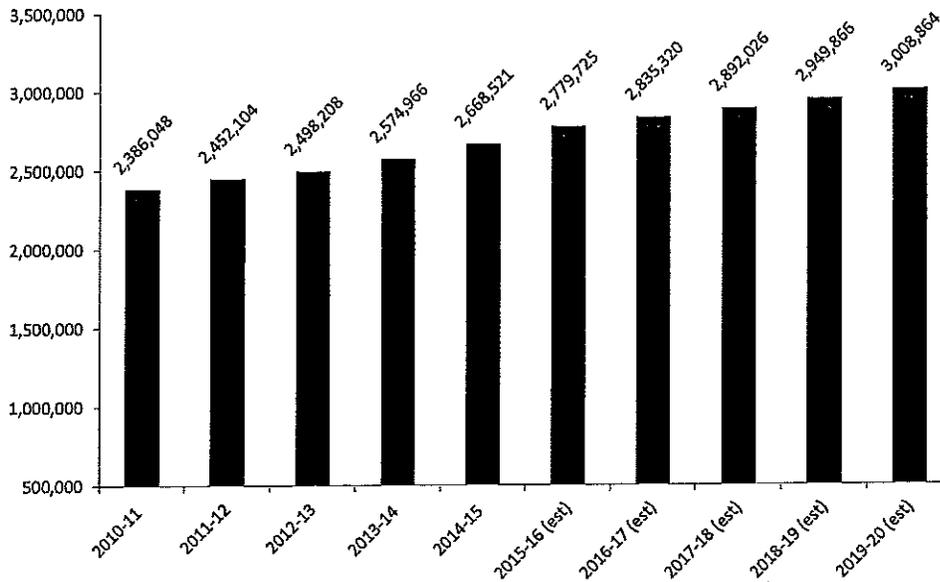
A. 5 Year History

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

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

In 1999, the Village 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



B. Projections and Assumptions

A projection of five years revenues from the LFPD is shown above and is based on the contractually allowed increase. Staff assumes the District's contribution in 2016-17 to be \$2,835,320 which is 2% above the previous year. Future years include a 2% increase per year.

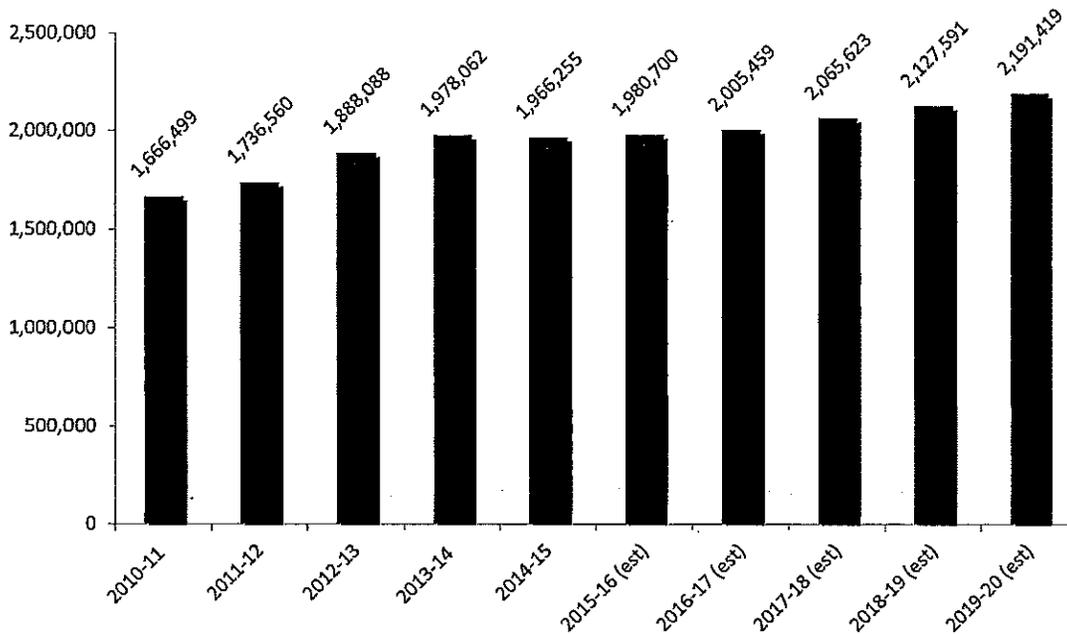
4. INCOME TAX

A. 5 Year History

The Illinois income tax became effective on August 1, 1969. The tax is levied on the income of individuals, fiduciaries, and corporations. The individual income tax is based on the federal adjusted gross income of the taxpayer, minus a \$2,150 exemption per taxpayer, spouse, and each dependent. Fiduciary income tax is based on income from trusts and estates. Corporate income tax is based on the federal taxable income, with modifications.

The Illinois income tax rate is 3.75 percent for individuals and fiduciaries and 5.25 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.

State Income Tax



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 2016-17 fiscal year to increase slightly. Staff has projected taxes for 2018-20 to increase at 3% annually based on historical averages by the State of Illinois. There have been attempts by the State to reduce this shared revenue and currently the State is several months in arrears on payments to the Village due to the budget stalemate at the State. The projections are based on this revenue continuing at the current shared percentage.

5. 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>2015-2016</u>	<u>2015-2016</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
IL USE TAX	381,900	390,000	393,900	405,717	417,889	430,425
LEASED CAR TAX	100,000	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	86,720	86,720	88,454	90,223	92,028	93,869
IRMA INSURANCE SURPLUS	100,000	100,000	100,000	100,000	100,000	100,000
TIF SURPLUS	180,000	200,000	210,000	212,100	214,221	216,363
BUILDING PERMITS	895,600	915,000	913,512	931,782	950,418	969,426
ZONING FEES	25,000	27,000	25,000	25,000	25,000	25,000
FIRE BUREAU/PERMIT FEES	60,000	70,000	70,000	70,000	70,000	70,000
BUSINESS LICENSE	103,000	98,000	103,000	103,000	103,000	103,000
FINES	650,000	770,000	777,700	785,477	793,332	801,265
AMBULANCE FEES	795,000	795,000	795,000	806,925	819,029	831,314
RECYCLING/SWALCO FEES	88,400	70,000	70,000	70,000	70,000	70,000
ENGINEERING FEES	75,000	170,000	75,000	75,000	75,000	75,000
RECREATION FEES	645,000	735,000	749,700	764,694	779,988	795,588
SWIMMING FEES	366,000	336,000	342,720	349,574	356,566	363,697
GOLF COURSE FEES	20,000	0	0	0	0	0
ALARM FEES	203,000	203,000	203,000	207,060	211,201	215,425
POLICE SERVICES	85,000	100,000	100,000	103,000	106,090	109,273
BIRTH/DEATH CERT	270,000	270,000	270,000	272,700	275,427	278,181
PARKING RECEIPTS	13,000	16,000	16,000	16,000	16,000	16,000
CABLE FRANCHISE	425,000	436,000	436,000	440,360	444,764	449,211
ELECTRIC UTILITY TAX	1,305,000	1,290,000	1,290,000	1,302,900	1,315,929	1,329,088
TELECOM IMF	1,000,000	850,000	850,000	850,000	850,000	850,000
MISC REVENUES	311,725	342,125	361,125	359,625	359,625	359,625
TOTAL	8,289,345	8,489,845	8,462,311	8,568,843	8,678,856	8,790,894

6. INTEREST

A. 5 Year History

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

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 \$25,000 in 2017 and to increase slightly from 2018 through 2020. These projections take into account the economy, cash reserve balances and the current investment returns.

7. SALARIES

For the purposes of this report, salaries include a 3.5% increase for all employees. The union contractual increases for May 1, 2016 include 2% increase for Public Works and Parks, 2% for Police Officers, Sergeants, Firefighters and Fire Lieutenants. The Police and Fire union employees will also receive a 0.5% increase on November 1, 2016. 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	2015-2016	2015-2016	2016-17	2017-18	2018-19	2019-20
	BUDGET	PROJECTION				
LEGISLATIVE BOARDS	52,900	52,900	53,100	53,100	53,100	53,100
ADMINISTRATION	695,620	695,620	719,967	745,166	771,246	798,240
COMMUNITY DEVELOPMENT	999,025	999,025	1,033,991	1,070,181	1,107,637	1,146,404
PUBLIC WORKS	1,473,505	1,473,505	1,525,078	1,578,455	1,633,701	1,690,881
POLICE	4,555,480	4,540,480	4,714,922	4,879,944	5,050,742	5,227,518
FIRE	4,255,940	4,237,940	4,404,898	4,559,069	4,718,637	4,883,789
RECREATION	687,790	695,000	711,863	736,778	762,565	789,255
TOTAL	12,720,260	12,694,470	13,163,818	13,622,693	14,097,628	14,589,187

8. 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 2016-17 the police pension contribution increase is 18% with fire at 6.8%.

BENEFITS	2015-2016	2015-2016	2016-17	2017-18	2018-19	2019-20
	BUDGET	PROJECTION				
LEGISLATIVE BOARDS	4,025	4,025	4,025	4,025	4,025	4,025
ADMINISTRATION	282,655	272,655	291,741	312,163	334,014	357,395
COMMUNITY DEVELOPMENT	384,555	384,555	411,474	440,277	471,096	504,073
PUBLIC WORKS	729,060	738,000	780,094	834,701	893,130	955,649
POLICE	2,397,000	2,391,000	2,564,790	2,744,325	2,936,428	3,141,978
FIRE	2,076,350	2,066,350	2,221,695	2,377,213	2,543,618	2,721,671
RECREATION	139,130	139,130	148,869	159,290	170,440	182,371
TOTAL	6,012,775	5,995,715	6,422,688	6,871,994	7,352,752	7,867,163

9. CONTRACTUAL EXPENDITURES

After many years of either no increase or a 1% increase, the Village projects a 2% growth in its operating expenditures for 2016-17 and 2% for 2018 through 2020

CONTRACTUAL	2015-2016	2015-2016	2016-17	2017-18	2018-19	2019-20
	BUDGET	PROJECTION				
LEGISLATIVE BOARDS	14,000	14,000	3,000	3,060	3,121	3,184
ADMINISTRATION	154,075	151,075	157,157	160,300	163,506	166,776
LEGAL	406,000	406,000	414,120	422,402	430,850	439,467
PUBLIC BUILDINGS	0	0	0	0	0	0
COMM ORGANIZATIONS	34,200	34,200	34,884	35,582	36,293	37,019
COMMUNITY DEVELOPMENT	488,015	459,645	397,438	405,387	413,494	421,764
CBP PARKING	5,000	5,000	5,100	5,202	5,306	5,412
PUBLIC WORKS	130,645	130,645	133,258	135,923	138,642	141,414
POLICE	468,275	467,275	477,641	487,193	496,937	506,876
FIRE	327,805	326,341	334,361	341,048	347,869	354,827
EMERGENCY MGMT	5,000	5,000	5,000	5,100	5,202	5,306
RECREATION	105,340	105,340	107,447	109,596	111,788	114,023
TOTAL	\$2,138,355	\$2,104,521	\$2,069,405	\$2,110,793	\$2,153,009	\$2,196,069

10. 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 2016-17, staff is projecting a 5.5% annual increase for IRMA which is reduced from the 7.5% factor that has been projected

the past several years. Future increases may be larger than projected if the Village experiences unfavorable claim experience.

IRMA						
ADMINISTRATION	\$103,165	\$100,000	105,500	111,303	117,424	123,882
PUBLIC BUILDINGS	\$5,705	\$5,800	6,119	6,456	6,811	7,185
COMMUNITY DEVELOPMENT	\$19,105	\$17,475	18,436	19,450	20,520	21,648
PUBLIC WORKS	\$96,845	\$103,050	108,718	114,697	121,006	127,661
POLICE	\$134,015	\$115,114	121,445	128,125	135,172	142,606
FIRE	\$122,850	\$120,114	126,720	133,690	141,043	148,800
RECREATION	\$52,335	\$57,125	60,267	63,582	67,079	70,768
TOTAL	\$534,020	\$518,678	\$547,205	\$577,302	\$609,053	\$642,551

11. UTILITIES & COMMODITIES

Utilities and commodities are projected to increase 2% for the 2016-2017 fiscal year and beyond.

UTILITIES	<u>2015-2016</u>	<u>2015-2016</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS				0	0	0
ADMINISTRATION	5,500	4,300	4,386	4,474	4,563	4,654
LEGAL			0	0	0	0
PUBLIC BUILDINGS	2,450	2,450	2,499	2,549	2,600	2,652
COMM ORGANIZATIONS			0	0	0	0
COMMUNITY DEVELOPMENT	4,500	2,500	2,550	2,601	2,653	2,706
CBD PARKING	1,450	1,450	1,479	1,509	1,539	1,570
PUBLIC WORKS	128,640	128,350	131,213	133,837	136,514	139,244
POLICE	11,000	11,000	11,220	11,444	11,673	11,907
FIRE	42,000	42,000	42,840	43,697	44,571	45,462
EMERGENCY MGMT	1,150	1,150	1,173	1,196	1,220	1,245
RECREATION	71,840	71,840	74,354	75,841	77,358	78,905
TOTAL	\$268,530	\$265,040	\$271,714	\$277,148	\$282,691	\$288,345

COMMODITIES	<u>2015-2016</u>	<u>2015-2016</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS			0	0	0	0
ADMINISTRATION	77,970	77,970	79,529	81,120	82,742	84,397
LEGAL	55,675	55,675	56,789	57,924	59,083	60,264
PUBLIC BUILDINGS	2,755	2,755	2,810	2,866	2,924	2,982
COMM ORGANIZATIONS	157,395	157,395	160,543	163,754	167,029	170,369
COMMUNITY DEVELOPMENT	74,120	74,120	75,602	77,114	78,657	80,230
CBD PARKING	2,000	2,000	2,040	2,081	2,122	2,165
PUBLIC WORKS	953,170	953,170	972,233	991,678	1,011,512	1,031,742
POLICE	386,960	386,960	394,699	402,593	410,645	418,858
FIRE	455,855	455,855	464,972	474,272	483,757	493,432
EMERGENCY MGMT	1,175	1,175	1,199	1,100	1,100	1,100
RECREATION	162,975	162,975	166,235	169,559	172,950	176,409
TOTAL	\$2,330,050	\$2,330,050	\$2,376,651	\$2,424,062	\$2,472,521	\$2,521,949

12. 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 for 2017 to 2020.

	<u>2015-2016</u>	<u>2015-2016</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
CAPITAL						
ADMINISTRATION	1,000	1,000	1,000	1,000	1,000	1,000
COMM DEVELOPMENT	1,500	1,500	1,000	1,000	1,000	1,000
PUBLIC WORKS	50,000	50,000	10,000	10,000	10,000	10,000
POLICE	9,700	9,700	10,000	10,000	10,000	10,000
FIRE	10,000	10,000	10,000	10,000	10,000	10,000
EMERGENCY MGMT	32,000	32,000	5,000	5,000	5,000	5,000
RECREATION	4,000	3,600	10,000	10,000	10,000	10,000
TOTAL	108,200	107,800	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 \$675,000 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 2015-16 Capital expenditures and their respective fund balances are as follows:

<u>Fund</u>	<u>2015-16</u> <u>Capital</u> <u>Expenditures</u>	<u>Projected</u> <u>Balance</u> <u>April 2016</u>
Capital Improvement	1,450,500	405,384
Motor Fuel Tax	749,700	800,365
Tax Increment Financing	3,525,000	358,281
Park Improvement	360,750	1,671,337
Public Building Improvement	99,800	211,592

13. REPAIRS AND MAINTENANCE

Repairs and Maintenance costs are projected to increase by 2% for the 2016-17 fiscal year and 2% from 2018-20.

	<u>2015-2016</u>	<u>2015-2016</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
REPAIRS & MAINTENANCE						
LEGISLATIVE BOARDS			0	0	0	0
ADMINISTRATION	12,420	12,420	12,668	12,922	13,180	13,444
LEGAL			0	0	0	0
PUBLIC BUILDINGS	67,190	67,190	68,534	69,904	71,303	72,729
COMM ORGANIZATIONS			0	0	0	0
COMMUNITY DEVELOPMENT	11,360	11,360	11,587	11,819	12,055	12,296
CBD PARKING	108,835	108,835	111,012	113,232	115,497	117,807
PUBLIC WORKS	752,175	752,175	767,219	782,563	798,214	814,178
POLICE	234,695	234,695	239,389	244,177	249,060	254,041
FIRE	258,275	258,275	263,441	268,709	274,083	279,565
EMERGENCY MGMT	5,300	5,300	5,406	5,350	5,350	5,350
RECREATION	90,635	90,635	92,448	94,297	96,183	98,106
TOTAL	\$1,540,885	\$1,540,885	\$1,571,703	\$1,602,973	\$1,634,925	\$1,667,517

14. 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.

	<u>2015-2016</u>	<u>2015-2016</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
TRANSFERS						
PUBLIC WORKS	10000	10000	10000	10000	10000	10000
POLICE	10000	10000	10000	10000	10000	10000
FIRE	20000	20000	20000	20000	20000	20000
RECREATION (Park Improvement Fun	10000	10000	10000	10000	10000	10000
PUBLIC BUILDINGS	35,000	35000	35000	35000	35000	35000
TOTAL	85,000	85,000	85,000	85,000	85,000	85,000

2016-2017
VILLAGE BUDGET

GENERAL FUND PER CAPITA REVENUE & EXPENDITURES

REVENUES	2016-2017 Budget	Per Capita
Property Tax	\$ 6,493,500	\$ 319.64
Other Tax	\$ 1,517,000	\$ 74.67
Licenses & Permits	\$ 1,115,000	\$ 54.89
Intergovernmental	\$ 10,284,630	\$ 506.26
Charges for Services	\$ 7,043,655	\$ 346.72
Fines & Forfeitures	\$ 690,000	\$ 33.97
Interest Income	\$ 25,000	\$ 1.23
Miscellaneous Revenue	\$ 450,075	\$ 22.15
Transfers	\$ 0	\$ 0.00
Total Revenue	\$ 27,618,860	\$ 1,359.53

EXPENDITURES		
Legislative Boards	\$ 136,680	\$ 6.73
Administration	\$ 1,369,240	\$ 67.40
Legal	\$ 407,000	\$ 20.03
Public Buildings	\$ 101,640	\$ 5.00
Community Organizations	\$ 199,395	\$ 9.82
Community Development	\$ 2,097,350	\$ 103.24
Central Business Dist. Parking	\$ 97,300	\$ 4.79
Public Works	\$ 4,379,230	\$ 215.57
Police	\$ 8,696,965	\$ 428.11
Fire	\$ 7,888,465	\$ 388.31
Emergency Management	\$ 8,340	\$ 0.41
Recreation	\$ 2,203,135	\$ 108.45
Total Expenditures	\$ 27,584,740	\$ 1,357.85

2010 Population

20,315

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
GENERAL FUND REVENUES 01-00

	2013-14	2014-15	2015-16	2015-16	2016-17
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- PROPERTY TAXES					
601 GENERAL CORPORATE PROPERTY TAX	855,718	843,822	835,000	832,000	807,000
602 FIRE PROTECTION PROPERTY TAX	803,147	822,990	815,000	812,500	755,000
603 PARKS PROPERTY TAX	359,627	375,034	374,000	372,500	355,000
604 RECREATION PROPERTY TAX	359,627	375,034	374,000	372,500	355,000
605 HIGHWAYS & BRIDGES (VILLAGE) PROPERTY TAX	507,410	520,879	511,000	486,000	420,000
606 HIGHWAYS & BRIDGES (TWP) PROPERTY TAX	300,516	300,554	304,000	326,000	330,000
607 PENSION (IMRF) PROPERTY TAX	370,071	375,034	375,000	374,000	335,000
608 PENSION (POLICE) PROPERTY TAX	1,216,008	1,354,282	1,480,000	1,475,000	1,740,300
609 PENSION (FIRE) PROPERTY TAX	1,024,771	1,135,513	1,180,000	1,175,000	1,252,200
610 SPECIAL RECREATION PROPERTY TAX	158,824	145,846	143,000	142,500	144,000
TOTAL PROPERTY TAXES	5,955,719	6,248,988	6,391,000	6,368,000	6,493,500
2- OTHER TAXES					
613 ELECTRIC UTILITY TAX	1,532,696	1,302,449	1,305,000	1,285,000	1,280,000
614 GAS UTILITY TAX	8,041	-	-	-	-
616 LEASED CAR TAX	94,000	130,443	100,000	135,000	130,000
618 PERSONAL PROPERTY REPLACEMENT TAX	94,340	93,055	85,000	85,000	87,000
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	1,749,077	1,545,947	1,510,000	1,525,000	1,517,000
3- LICENSES AND PERMITS					
626 BUILDING PLAN REVIEW FEES	-	-	-	-	-
627 BUILDING PERMITS	855,369	1,130,540	895,600	990,000	910,000
628 ZONING FEES	27,545	37,255	25,000	27,000	25,000
630 FIRE BUREAU-PERMITS/FEES	76,740	107,198	60,000	78,000	70,000
631 LIQUOR LICENSES	91,425	84,225	85,000	94,350	95,000
632 OTHER LICENSES	16,075	11,810	18,000	14,000	15,000
TOTAL LICENSES AND PERMITS	1,067,154	1,371,028	1,083,600	1,203,350	1,115,000
4- INTERGOVERNMENTAL					
611 SALES TAX	6,455,397	7,919,226	7,475,000	7,500,000	7,630,000
612 INCOME TAX	1,978,062	1,966,255	1,980,700	2,130,000	2,070,000
615 ILLINOIS USE TAX	354,636	403,449	381,900	450,000	475,000
619 STREET/SIGNAL MAINTENANCE FEES	82,885	84,737	86,720	86,880	88,830
676 GRANTS	123,698	31,368	15,600	17,025	20,800
TOTAL INTERGOVERNMENTAL	8,994,678	10,405,035	9,939,920	10,183,905	10,284,630
5- CHARGES FOR SERVICES					
641 LIBERTYVILLE FIRE PROTECTION DISTRICT	2,574,966	2,668,521	2,708,000	2,779,725	2,842,975
643 AMBULANCE FEES	709,872	776,599	795,000	795,000	810,000
649 GOLF RENTALS	-	-	-	-	-
651 RECREATION FEES	612,274	599,166	645,000	749,000	755,000
652 GREENS FEES/COURSE RENTAL	19,750	20,750	20,000	-	-
653 SWIMMING FEES (Passes, Daily, Lessons)	204,732	220,661	224,000	222,800	228,000
654 SWIMMING PROGRAMS	94,649	72,652	112,000	92,400	114,000
655 SENIOR CENTER MEAL & TRIP FEES	16,196	15,812	17,000	16,000	16,000

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

	2013-14	2014-15	2015-16	2015-16	2016-17
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
5- CHARGES FOR SERVICES					
656 RECYCLING/SWALCO FEE	88,145	92,228	88,400	70,060	70,500
657 PARKING FEES-EMPLOYEE PERMITS	12,445	12,615	13,000	18,000	25,000
658 ENGINEERING FEES	76,658	218,359	75,000	190,000	100,000
659 ALARM FEES	214,521	192,986	203,000	203,000	205,600
660 ELEVATOR INSPECTION FEES	43,684	41,417	43,000	42,000	43,000
670 FIRE SERVICES	16,919	22,021	115,000	123,080	118,080
671 LEGAL & OTHER FEE REIMBURSEMENT	18,255	15,938	5,000	38,000	30,000
672 BIRTH/DEATH CERTIFICATES	281,601	275,348	270,000	270,000	270,000
673 CABLE FRANCHISE FEE	399,918	431,465	425,000	435,000	438,000
674 TELECOMMUNICATION IMF	1,043,099	938,613	1,000,000	835,000	815,000
675 POLICE SERVICES	103,007	103,694	85,000	110,000	100,000
677 DAMAGE TO VILLAGE PROPERTY	4,749	10,347	3,500	24,000	5,000
678 SENIOR CENTER SPONSORSHIP	5,944	5,912	6,500	4,100	6,500
679 CONCESSIONS-POOLS	21,269	29,869	30,000	30,820	32,000
680 PRO SHOP MERCHANDISE	-	-	-	-	-
681 PARK RENTALS	12,120	18,118	18,000	18,000	19,000
TOTAL CHARGES FOR SERVICE	6,574,773	6,783,091	6,901,400	7,065,985	7,043,655
6- FINES AND FORFEITURES					
636 LOCAL FINES	289,822	391,356	300,000	335,000	310,000
637 CIRCUIT COURT FINES	259,089	250,145	250,000	265,000	250,000
638 DUI COURT FINES-SB #740	51,933	57,081	30,000	42,000	40,000
639 AUTOMATED TRAFFIC ENFORCEMENT	82,376	88,866	70,000	100,000	90,000
TOTAL FINES AND FORFEITURES	683,220	787,448	650,000	742,000	690,000
7- INTEREST					
690 INTEREST INCOME	10,530	15,854	15,000	25,000	25,000
698 INVESTMENT FAIR MARKET VALUE CHANGE	-	-	-	-	-
TOTAL INTEREST	10,530	15,854	15,000	25,000	25,000
8- MISCELLANEOUS					
611 TIF SURPLUS REBATE	157,526	180,967	180,000	200,100	203,000
625 INSURANCE SURPLUS/DISTRIBUTIONS	72,089	524,225	100,000	257,000	165,000
682 PARKS/REC SCHOLARSHIPS & DONATIONS	14,800	7,975	18,000	14,250	16,000
683 PARKWAY TREE PROGRAM	16,930	26,884	30,000	31,620	30,000
685 GENERAL SEIZURE	23,609	299	-	1,920	-
686 DRUG FORFEITURE	-	1,459	-	3,075	-
688 CASH OVER	123	108	-	200	-
699 MISCELLANEOUS REVENUE	54,235	45,225	40,125	44,665	36,075
TOTAL MISCELLANEOUS	339,312	787,142	368,125	552,830	450,075
9- TRANSFERS					
SALES TAX BOND FUND	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
TOTAL GENERAL FUND REVENUES	25,374,463	27,944,533	26,859,045	27,666,070	27,618,860

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

	2013-14	2014-15	2015-16	2015-16	2016-17
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
EXPENDITURES					
SALARIES & WAGES	52,050	52,575	52,900	52,575	52,575
EMPLOYEE BENEFITS	3,982	4,022	4,025	4,025	4,025
CONTRACTUAL	3,169	9,246	14,000	6,183	30,000
UTILITIES					
COMMODITIES	32,874	28,619	55,675	36,667	50,080
CAPITAL					
REPAIRS & MAINTENANCE					
TRANSFERS					
DEBT					
TOTAL	92,075	94,462	126,600	99,450	136,680

LEGISLATIVE

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 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	2,155
IL. Municipal League	1,450
Miscellaneous	600
Lake County Transportation	875
Metropolitan Mayors	915
Municipal Clerks	20
	\$19,880

Meetings	\$1,000
	\$20,880

728 Technical Services

Public Notices	\$3,000
Strategic Plan	\$25,000
Board Meeting Video Storage	2,000
	\$30,000

770 Appearance Review Commission

Commissioner Salaries	\$1,225
-----------------------	---------

771 Board of Police & Fire Commissioners

Police Testing	\$2,200
Firefighter Testing	6,000
	\$8,200

774 Historic Preservation Commission

Historic Survey Work	\$11,000
Web Hosting	500
Consulting	2,000
Plaques	500
Research Consultant	5,000
	\$19,000

775 Plan Commission/ZBA

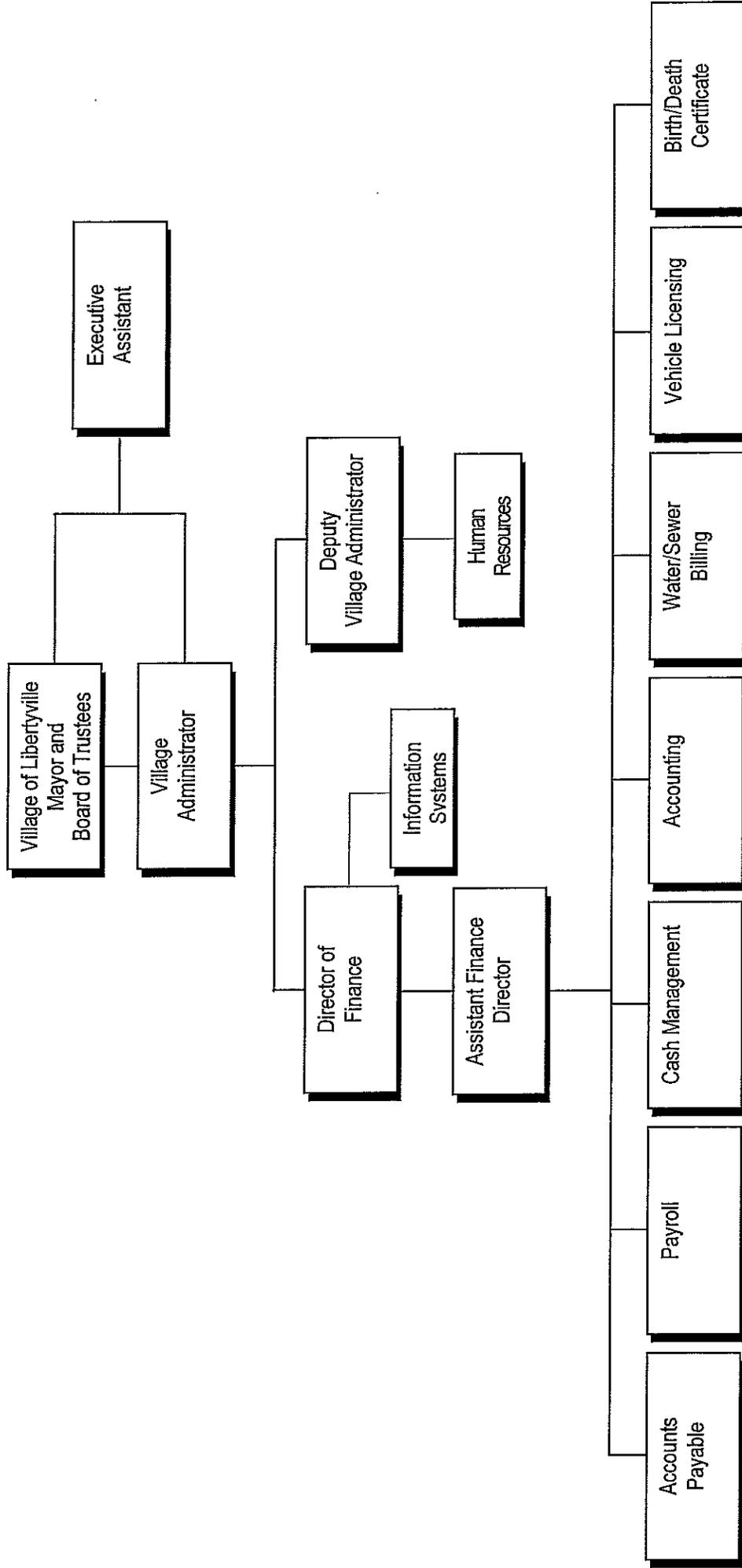
Commissioner Salaries	\$5,750
-----------------------	---------

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
BOARDS AND COMMISSIONS 01-12

BUDGETED EXPENDITURES			2013-14	2014-15	2015-16	2015-16	2016-17
			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	850	1,275	1,300	1,225	1,225
1-	775	PLAN COMMISSION/ZONING BOARD APPEALS	5,600	5,700	6,000	5,750	5,750
TOTAL SALARIES & WAGES			52,050	52,575	52,900	52,575	52,575
2-	794	EMPLOYER CONTRIBUTION - FICA	3,982	4,022	4,025	4,025	4,025
TOTAL EMPLOYEE BENEFITS			3,982	4,022	4,025	4,025	4,025
3-	728	TECHNICAL SERVICES-NOTICES	3,169	9,246	14,000	6,183	30,000
TOTAL CONTRACTUAL			3,169	9,246	14,000	6,183	30,000
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	16,910	16,922	19,675	20,286	20,880
5-	771	BOARD OF POLICE AND FIRE COMMISSIONS	13,093	8,350	7,500	7,500	8,200
5-	773	SUSTAIN LIBERTYVILLE COMMISSION	-	-	1,000	1,000	-
5-	774	HISTORIC PRESERVATION COMMISSION	-	-	25,000	7,000	19,000
5-	798	BUSINESS APPRECIATION BREAKFAST	913	847	1,000	881	1,000
5-	799	MISCELLANEOUS	1,958	2,500	1,500	-	1,000
TOTAL COMMODITIES			32,874	28,619	55,675	36,667	50,080
TOTAL BOARDS, COMMISSIONS & COMMITTEES			92,075	94,462	126,600	99,450	136,680

**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.

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. *Plans and construction documents were completed and approved by the Village Board for the Downtown Parking Garage, and the project was bid in December 2015. The bid results were significantly higher than the project estimate and Village Budget, and therefore the design has been revised and the project will be rebid in 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. *The National Citizen Survey was completed and results distributed to the Mayor and Village Board and Libertyville community. Staff is currently distributing a Request for Proposal to consultants to assist the Village with the Strategic Plan, which will utilize the results from the National Citizen Survey.*
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. *Ten year Capital Improvement Program was completed, and will now be updated annually as part of the Village Budget process.*
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. *This goal will be carried over to the 2016-2017 Fiscal Year.*
5. Green Strategies. To identify a multi-faceted sustainability plan based on recommendations of the Sustain Libertyville Commission. *The Sustain Libertyville Commission approved and recommended the first Sustainability Plan identifying goals in 5 different areas (waste and recycling, air, land use, energy, water and local food). The Village Board approved the multi-year plan and currently the Sustain Libertyville Commission is establishing goals for this current Fiscal Year and 2016-17 and has identified 10 specific goals.*

2016-17 Goals

1. Complete Downtown Parking Lot Improvements. Village Staff will work with Walker Parking Consultants, the selected contractor, and downtown property owners to complete the construction of the Church Street parking garage.
2. Complete Development of Village Strategic Plan. The Village Staff will recommend a consultant to the Village Board who will work with elected officials, Village Staff, and community representatives to develop a Village Strategic Plan.
3. Develop a New Employee Evaluation System. With the completion of the Employee Classification and Pay Plan, Staff will work on updating or replacing the existing Employee Performance Evaluation System.
4. Redevelop Downtown Metra Commuter Train Station. Village Staff will recommend an architect to work with the Village and Metra to remodel the downtown Commuter Train Station.
5. Coordinate Village-Wide Training and Tracking Platform: Village Staff will implement a low cost online training and tracking program to ensure full-time employees receive appropriate annual trainings. Annual training plan will be established for each employee and tracked through the annual performance evaluation system.
6. Website Re-design and Enhancements: The Village website has a built-in 4 year re-design process. It is currently due for the re-design and with the re-design the upgrade will provide added enhancements for communication.

Performance Data

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Estimate 2015-16
<i>Output Measures</i>				
Accounts Payable Checks/ACH Issued	4,525	4,734	4,801	4,850
Purchase Orders Issued	361	426	406	425
Payroll Check/Direct Deposits Issued	7,007	7,160	7,456	7,850
Vehicle Licenses Processed	15,650	15,700	15,400	15,550
Utility Bills	45,324	46,190	46,362	46,700
Birth and Death Certificate Filed and Registered	6,656	6,245	6,265	6,300
Freedom of Information Act Requests Processed	274	216	232	265
<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

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 ADMINISTRATION & FINANCE 01-01

DEPARTMENT SUMMARY

	2013-14	2014-15	2015-16	2015-16	2016-17
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
LIQUOR LICENSES	91,425	84,225	85,000	94,350	95,000
OTHER LICENSES	16,075	11,810	18,000	14,000	15,000
BIRTH/DEATH CERTIFICATES	281,601	275,348	270,000	270,000	270,000
TOTAL	389,101	371,383	373,000	378,350	380,000

EXPENDITURES					
SALARIES & WAGES	602,302	647,290	695,620	695,620	692,140
EMPLOYEE BENEFITS	275,092	274,545	282,655	259,840	337,045
CONTRACTUAL	260,640	245,929	257,240	243,950	246,935
UTILITIES	8,985	5,383	5,500	4,270	4,500
COMMODITIES	191,649	79,802	77,970	74,145	75,300
CAPITAL	0	0	1,000	1,200	1,500
REPAIRS & MAINTENANCE	11,736	12,263	12,420	12,115	11,820
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	1,350,404	1,265,212	1,332,405	1,291,140	1,369,240

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
TOTAL	9	9	9	9	9

ADMINISTRATION

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
Village Administrator	1 (70%)	1 (70%)	\$145,020
Deputy Village Administrator	1 (90%)	1 (90%)	125,445
Executive Assistant	1	1	63,070
Director of Finance	1 (75%)	1 (75%)	108,965
Assistant Director of Finance	1 (50%)	1 (50%)	46,205
Accounting Assistant II	1 (50%) 1 (35%) 1(30%)	1 (50%) 1 (35%) 1(30%)	62,235
Cashier/Receptionist	1 (60%)	1 (60%)	34,708
Cashier/Receptionists (Part-time)			23,681
Human Resource Coord. (Part-time)			37,128
Communications Specialist (Part-time)			19,278
ICMA Contribution (Village Administrator)			<u>26,405</u>
			\$692,140

Account Detail

720 Insurance Medical \$135,405 Dental 8,550 Life <u>1,195</u> \$145,150	743 Publications Stock Photos For Publication \$500 Legal Notices 2,500 Updating Village Code <u>2,700</u> \$5,700
721 IRMA Annual Contribution \$93,985 Deductible <u>5,000</u> \$98,985	744 Printing Village Views & Misc \$14,000
726 Travel/Training/Subscription/Dues Conferences, Training \$5,000 Dues 4,000 Meetings, Seminars & Subscriptions <u>700</u> \$9,700	746 Employee Programs Employee Picnic \$550 Wellness Incentive Program 8,500 Employee Training <u>2,000</u> \$11,050
728 Technical Services Actuary- Pensions \$4,800 OPEB Report 2,500 Performance Evaluation Study <u>5,000</u> \$12,300	790 Capital Outlay Camera For Publication \$1,000 Ergonomic Desk <u>500</u> \$1,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 ADMINISTRATION & FINANCE 01-01

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- 701 SALARIES - FULL TIME	602,302	647,290	695,620	695,620	692,140
TOTAL SALARIES & WAGES	602,302	647,290	695,620	695,620	692,140
2- 720 INSURANCE	156,628	149,542	151,215	139,550	145,150
2- 740 SICK LEAVE BUY BACK	0	0	0	0	57,475
2- 793 EMPLOYER CONTRIBUTION - IMRF	79,774	83,499	87,180	84,300	86,920
2- 794 EMPLOYER CONTRIBUTION - FICA	38,690	41,504	44,260	35,990	47,500
TOTAL EMPLOYEE BENEFITS	275,092	274,545	282,655	259,840	337,045
3- 716 VITAL RECORDS	93,107	94,427	93,000	93,000	93,000
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	116,515	95,454	103,165	89,085	98,985
3- 725 AUDIT SERVICES	20,930	22,493	23,500	23,950	27,000
3- 728 TECHNICAL SERVICES	14,222	19,613	19,300	19,300	12,300
3- 745 SECTION 125 ADMINISTRATIVE FEES	5,189	4,796	4,325	4,600	4,600
3- 746 EMPLOYEE PROGRAMS	10,677	9,146	13,950	14,015	11,050
TOTAL CONTRACTUAL	260,640	245,929	257,240	243,950	246,935
4- 710 TELEPHONE	8,985	5,383	5,500	4,270	4,500
TOTAL-UTILITIES	8,985	5,383	5,500	4,270	4,500
5- 722 POSTAGE	16,101	16,482	21,370	17,500	19,800
5- 723 OFFICE SUPPLIES	11,030	10,646	12,000	12,000	12,000
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	12,233	12,990	12,700	9,700	9,700
5- 736 CREDIT CARD/BANK FEES	12,035	12,915	12,500	12,000	13,000
5- 743 PUBLICATION	19,195	12,322	5,700	5,200	5,700
5- 744 PRINTING	9,151	9,423	9,400	13,500	14,000
5- 791 VEHICLE REPLACEMENT FEES	4,750	3,900	3,200	3,200	0
5- 799 MISCELLANEOUS	107,154	1,124	1,100	1,045	1,100
TOTAL COMMODITIES	191,649	79,802	77,970	74,145	75,300
6- 790 CAPITAL OUTLAYS	0	0	1,000	1,200	1,500
TOTAL CAPITAL	0	0	1,000	1,200	1,500
7- 713 MAINTENANCE COPY MACHINES	4,940	5,388	5,400	5,095	4,680
7- 714 MAINTENANCE MOTOR VEHICLES	5,900	5,900	6,020	6,020	6,140
7- 715 MAINTENANCE OTHER EQUIPMENT	896	975	1,000	1,000	1,000
TOTAL REPAIRS & MAINTENANCE	11,736	12,263	12,420	12,115	11,820
8- 798 TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0
TOTAL TRANSFERS	0	0	0	0	0
TOTAL ADMINISTRATION/FINANCE	1,350,404	1,265,212	1,332,405	1,291,140	1,369,240

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

	2013-14	2014-15	2015-16	2015-16	2016-17
REVENUE	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
LEGAL & OTHER FEE REIMBURSEMENT	18,255	15,938	5,000	38,000	30,000
EXPENDITURES					
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	411,011	398,026	406,000	421,000	407,000
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	411,011	398,026	406,000	421,000	407,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

LEGAL 01-13

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
3- 776 VILLAGE ATTORNEY-GEN. REPRESENTATION	295,066	246,120	285,000	295,000	285,000
3- 777 VILLAGE PROSECUTOR	49,959	73,455	66,000	71,000	70,000
3- 778 LABOR COUNSEL	43,350	50,643	35,000	35,000	35,000
3- 779 LITIGATION	18,641	23,090	15,000	15,000	12,000
3- 781 ADMINISTRATIVE ADJUDICATOR	3,995	4,718	5,000	5,000	5,000
3- 799 MISCELLANEOUS	-	-	-	-	-
TOTAL CONTRACTUAL	411,011	398,026	406,000	421,000	407,000
TOTAL LEGAL EXPENDITURES	411,011	398,026	406,000	421,000	407,000

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.

2016-17 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

	2013-14	2014-15	2015-16	2015-16	2016-17
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	6,192	5,545	5,705	5,180	5,465
UTILITIES	1,854	1,921	2,450	2,450	2,500
COMMODITIES	1,929	966	2,755	2,700	2,755
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	45,474	84,172	67,190	50,700	55,920
TRANSFERS	25,000	25,000	35,000	35,000	35,000
DEBT	0	0	0	0	0
TOTAL	80,449	117,604	113,100	96,030	101,640

Account Detail

712 Maintenance – Village Hall

Cleaning Services	\$10,000
Janitorial Supplies	2,000
Heating/AC Repairs	3,000
Sprinklers/Extinguishers	1,000
Elevator Maintenance	1,650
Other	<u>1,600</u>
	\$19,250

713 Maintenance – Schertz Building

Cleaning Services	\$17,000
Janitorial Supplies	3,500
Heating/AC Repairs	8,000
Sprinkler/Extinguishers	1,000
Elevator Maintenance	1,500
Other	<u>4,800</u>
	\$35,800

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
PUBLIC BUILDINGS 01-17

BUDGETED EXPENDITURES	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATE	2016-17 APPROVED
1- 701 SALARIES	-	-	-	-	-
TOTAL SALARIES & WAGES	0	0	0	0	0
2- 720 INSURANCE	-	-	-	-	-
2- 747 UNEMPLOYMENT	-	-	-	-	-
TOTAL EMPLOYEE BENEFITS	0	0	0	0	0
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	6,192	5,545	5,705	5,180	5,465
TOTAL CONTRACTUAL	6,192	5,545	5,705	5,180	5,465
4- 709 NORTH SHORE GAS	1,854	1,921	2,450	2,450	2,500
TOTAL UTILITIES	1,854	1,921	2,450	2,450	2,500
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	1,929	966	2,755	2,700	2,755
TOTAL COMMODITIES	1,929	966	2,755	2,700	2,755
7- 712 MAINTENANCE - VILLAGE HALL	11,676	31,849	20,140	15,500	19,250
7- 713 MAINTENANCE - SCHERTZ BUILDING	32,659	51,473	46,200	34,350	35,800
7- 714 MAINTENANCE - MOTOR VEHICLE	850	850	850	850	870
7- 762 CIVIC CENTER	289	0	0	0	0
TOTAL REPAIRS & MAINTENANCE	45,474	84,172	67,190	50,700	55,920
8- 789 TRANSFER BUILDING IMPROVEMENT FUND	25,000	25,000	35,000	35,000	35,000
TOTAL TRANSFERS	25,000	25,000	35,000	35,000	35,000
TOTAL PUBLIC BUILDINGS EXPENDITURES	80,449	117,604	113,100	96,030	101,640

COMMUNITY ORGANIZATIONS AND ACTIVITIES

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

DEPARTMENT SUMMARY

EXPENDITURES	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATE	2016-17 APPROVED
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	34,680	35,026	34,200	34,200	42,000
UTILITIES	0	0	0	0	0
COMMODITIES	146,984	280,246	157,395	157,395	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	181,664	315,272	191,595	191,595	199,395

(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

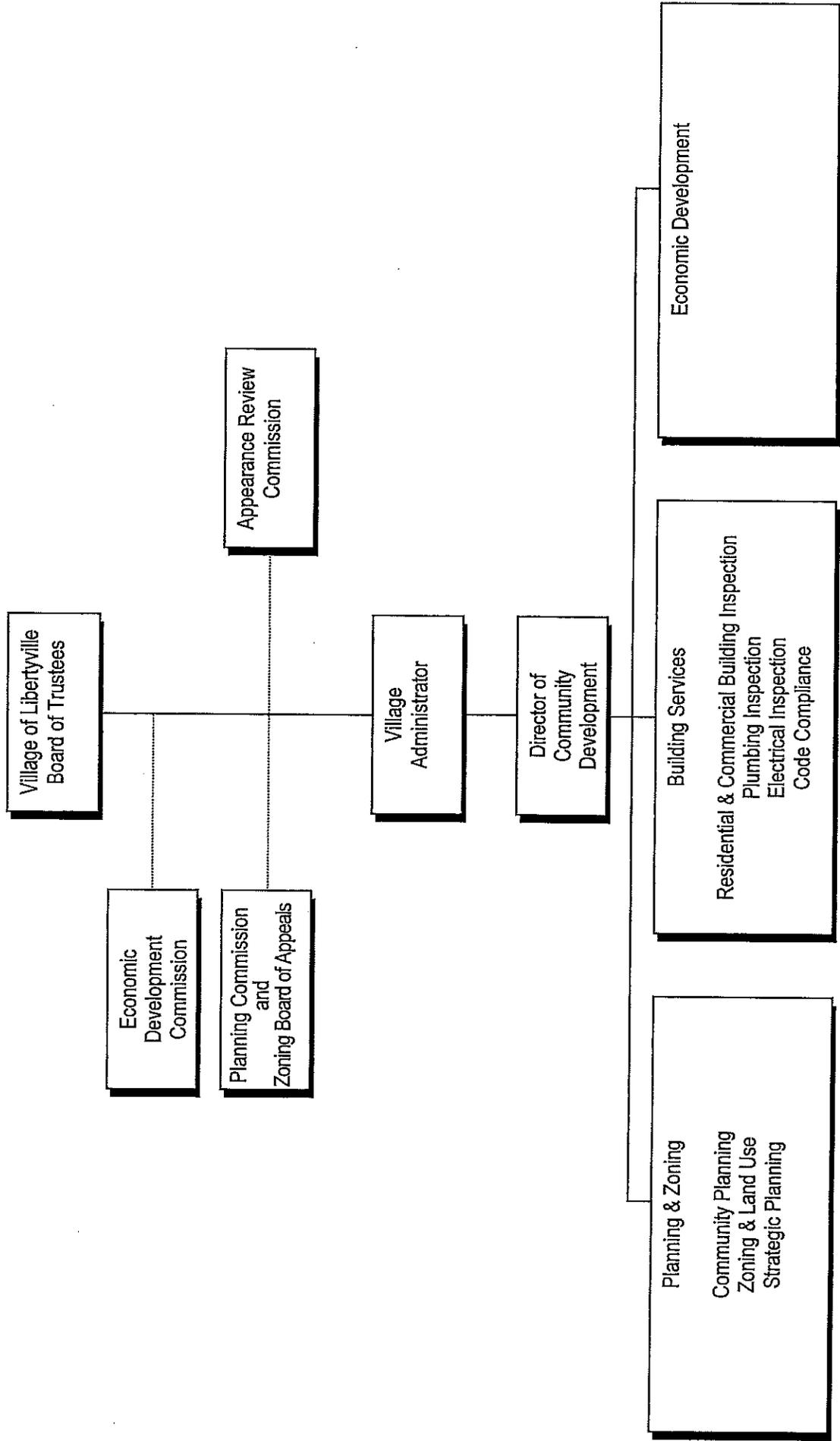
VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 COMMUNITY ORGANIZATIONS AND ACTIVITIES 1-16

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
3- 750 DIAL-A-RIDE	9,480	9,826	9,000	9,000	9,000
3- 767 MOSQUITO CONTROL	25,200	25,200	25,200	25,200	33,000
TOTAL CONTRACTUAL	34,680	35,026	34,200	34,200	42,000
5- 754 NORTHERN IL SPECIAL RECREATION ASSN	138,246	138,246	142,395	142,395	142,395
5- 761 SPECIAL EVENTS (1)	6,338	10,000	15,000	15,000	15,000
5- 797 BRAINERD BUILDING	2,400	132,000	0	0	0
TOTAL COMMODITIES	146,984	280,246	157,395	157,395	157,395
TOTAL COMMUNITY ORGANIZATIONS & ACTIVITIES	181,664	315,272	191,595	191,595	199,395

(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.

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. *The Department continues to assist the Public Works Department in administering the backflow protection provisions throughout the Village including annual testing and repairing of 75 RPZ valves in Village owned facilities and annual enforcement of the Fats, Oils, and Grease provisions related to 185 food establishment inspections.*
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. *Reviews and recommendation on changes to the 2015 ICC have been completed with the exception of the Electrical and Fire Codes which have been delayed due to prioritization of work load. A Staff draft of the new Code will be complete by February 2016.*
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. *Teska Associates, Inc. has completed the investigative phase of the project and will meet to review the results of Focus and Stakeholders Groups in January 2016. The consultants anticipate a Summer 2016 completion of the project.*
4. Historic Preservation. The Historic Preservation Commission will initiate its Historic Survey based upon funds availability of the downtown and begin its recommendation process on potential landmarks. *The Historic Preservation commission is completing the hiring of a consultant to initiate the survey of the downtown. The Commission is also researching background information on potential local 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. *The Department continued to assist BECO in their accelerated site redevelopment, participated in the Route 53/120 land use and finance committee meetings, assisted with the sale of the Bolander property, and worked for redevelopment of vacant properties.*

6. Marketing. The Department will continue to focus on the priorities set by Board adopted policies 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. *Efforts included specific ads for holidays and back to school shopping, assistance with Administration in installation and sponsorship coordination of new streetscape banners, and use of the website and social media to promote new store openings, tourism attractions, and recognition of the Village.*

2016-2017 Goals

1. New Parking Structure. The Department will assist Administration and Public Works Departments in managing the construction of the new south parking garage. The Department will provide alternate parking brochures and continue to communicate with local businesses and civic institutions.
2. Transit-Oriented Development Plan. The Department will work with the RTA and Teska Associates, Inc. to complete the Transit-Oriented Development Plan for downtown by Summer 2016.
3. Train Stations. The Department will assist Administration in the renovation of the downtown train station and Metra replacement of the Prairie Crossing station.
4. Affordable Housing. The Department will compose an Inclusionary Housing Ordinance that reflects the policies of the Village and present it for adoption to the Plan Commission and Village Board.
5. Economic Development. The Department will continue to update and implement the Economic Development Strategy with focus on assisting in the tenanting of Innovation Park and guiding development at the Young, Meyer, and Trimm sites.
6. Marketing. The Department will continue to focus on the priorities set by the Village Board of Shop 60048, Naval Station Great Lakes and expanded use of the Village website and social media. The Department will also acclimate downtown users to the new parking garage.

DEPARTMENT SUMMARY

	2013-14	2014-15	2015-16	2015-16	2016-17
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
PLAN REVIEW FEES	0	0	0	0	0
BUILDING PERMITS	855,369	1,130,540	895,600	990,000	910,000
ZONING FEES	27,545	37,255	25,000	27,000	25,000
ELEVATOR INSPECTION FEES	43,684	41,417	43,000	42,000	43,000
TOTAL	926,598	1,209,212	963,600	1,059,000	978,000

EXPENDITURES					
SALARIES & WAGES	936,880	959,591	999,025	986,850	1,021,885
EMPLOYEE BENEFITS	363,198	375,689	384,555	393,600	391,275
CONTRACTUAL	61,270	442,223	507,120	537,325	593,985
UTILITIES	4,494	2,692	4,500	2,500	2,040
COMMODITIES	51,046	65,126	74,120	74,945	76,575
CAPITAL	0	0	1,500	0	0
REPAIRS & MAINTENANCE	10,348	10,393	11,360	11,360	11,590
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL COMMUNITY DEVELOPMENT	1,427,236	1,855,714	1,982,180	2,006,580	2,097,350

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 2012-13	Actual 2013-14	Actual 2014-15	Projected 2015-16	Estimated 2016-17
<i>Output Measures</i>					
Number of Zoning Reviews	889	982	996	1,000	1,100
Number of Zoning Certificates Issued	909	684	749	775	750
Number of Staff Review of Appearance Proposals (Adopted May 2011)	50	70	83	80	84
Number of Staff Review of Appearance Proposals Approved	30	39	34	40	42
<i>Effectiveness Measures</i>					
Number of Appearance Review Commission, Plan Commission, and Zoning Board of Appeals Applications per Planner (2 Full-Time Employees)	56	56	56	60	60
Meetings Regarding Projects	227	293	295	290	300
Zoning Inspections	570	575	746	700	725
Contacts Regarding Potential New Businesses/Relocations, Etc.	310	240	305	250	275

COMMUNITY DEVELOPMENT - PLANNING DIVISION

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
Director of Community Development	1	1	\$164,845
Senior Planner	1	1	98,735
Administrative Assistant II	1	1	68,595
Associate Planner	1	1	61,855
Intern	-	1	5,000
			<hr/> \$399,030

Account Detail

720 Insurance

Medical	\$71,250
Dental	4,500
Life	<u>505</u>
	\$76,255

726 Travel/Training/Subscription/Dues

Training & Conference	\$5,700
Dues	2,200
Subscriptions/Books	<u>125</u>
	\$8,025

721 IRMA

Annual Contribution	\$4,370
---------------------	---------

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

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - ADMINISTRATIVE STAFF	352,223	364,466	386,080	386,080	399,030
	TOTAL SALARIES AND WAGES	352,223	364,466	386,080	386,080	399,030
2-	720 INSURANCE	66,596	70,177	75,530	76,240	76,255
2-	793 EMPLOYER CONTRIBUTION - IMRF	47,691	49,803	49,235	49,235	51,620
2-	794 EMPLOYER CONTRIBUTION - FICA	24,423	24,979	26,450	26,450	27,000
	TOTAL EMPLOYEE BENEFITS	138,710	144,959	151,215	151,925	154,875
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	4,947	4,432	4,560	4,140	4,370
3-	728 CONSULTING SERVICES	0	0	20,000	0	20,000
3-	742 PRINTING AND PHOTOPROCESSING	3,906	4,741	4,710	4,660	4,710
	TOTAL CONTRACTUAL	8,853	9,173	29,270	8,800	29,080
4-	710 TELEPHONE	2,247	1,346	2,200	1,250	1,020
	TOTAL UTILITIES	2,247	1,346	2,200	1,250	1,020
5-	706 MATERIALS AND SUPPLIES	2,567	3,403	3,500	3,450	3,500
5-	722 POSTAGE	915	847	1,000	975	1,000
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	3,858	4,768	5,400	7,325	8,025
5-	799 MISCELLANEOUS	858	10	350	325	350
	TOTAL COMMODITIES	8,198	9,028	10,250	12,075	12,875
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	714 MAINTENANCE MOTOR VEHICLE (Fees)	1,330	1,330	1,355	1,355	1,385
	TOTAL REPAIRS & MAINTENANCE	1,330	1,330	1,355	1,355	1,385
	TOTAL PLANNING EXPENDITURES	511,561	530,302	580,370	561,485	598,265

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 2012-13	Actual 2013-14	Actual 2014-15	Projected 2015-16	Estimated 2016-17
<i>Output Measures</i>					
Residential Permit Projects	944	997	1090	956	950
Commercial Permit Projects	278	254	224	232	225
Sign Permit Projects	<u>129</u>	<u>127</u>	<u>110</u>	<u>133</u>	<u>125</u>
Total Permit Projects	1,351	1,378	1,424	1,321	1300
Total Individual Permits Issued	2204	2298	2201	2105	2100
Total Plans Reviewed	1813	1600	1582	1485	1500
Total Inspections Performed	5,257	6,429	6,613	6,500	6500
Elevator Certificates Issued	356	360	370	374	375
Electrician Certificates Issued	306	306	319	340	400
<i>Effectiveness Measures</i>					
Building Permit & Review Fees	860,502	855,369	1,130,540	900,000	850,000
<i>Efficiency Measures</i>					
Reviews \leq 2 week goal	94%	94%	94%	96%	96%
Average No. of Annual Inspections/Inspector	2143	2143	2204	2167	2167

COMMUNITY DEVELOPMENT - BUILDING DIVISION

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
Building Commissioner	1	1	\$122,226
Plan Reviewer	1	1	98,735
Electrical Inspector	1	1	91,430
Plumbing & Mechanical Inspector	1	1	86,616
Building & Compliance Inspector	1	1	72,223
Permit Clerk	1	1	44,005
			<hr/> \$515,235

Account Detail

720 Insurance

Medical	\$78,890
Dental	4,850
Life	<u>625</u>
	\$84,365

721 IRMA

Annual Contribution	\$10,915
Deductible Losses	<u>2,000</u>
	\$12,915

726 Travel/Training/Subscription/Dues

Dues/Memberships	\$650
Training	1,880
Certification & Licensing	<u>2,230</u>
	\$4,760

728 Technical Services

Elevator Inspection	\$20,000
Plan Review Services	<u>5,000</u>
	\$25,000

743 Printing and Publication

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

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

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - FULL TIME	489,935	497,139	510,255	498,080	515,235
	TOTAL SALARIES & WAGES	489,935	497,139	510,255	498,080	515,235
2-	720 INSURANCE	81,462	84,441	83,585	91,705	84,365
2-	747 UNEMPLOYMENT	0	0	0	0	0
2-	793 EMPLOYER CONTRIBUTION - IMRF	66,673	67,937	66,610	66,610	67,495
2-	794 EMPLOYER CONTRIBUTION - FICA	36,297	36,828	39,440	39,440	39,415
	TOTAL EMPLOYEE BENEFITS	184,432	189,206	189,635	197,755	191,275
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	12,368	11,793	13,400	10,345	12,915
3-	728 TECHNICAL SERVICES *	25,206	26,281	22,400	24,500	25,000
	TOTAL CONTRACTUAL	37,574	38,074	35,800	34,845	37,915
4-	710 TELEPHONE	2,247	1,346	2,300	1,250	1,020
	TOTAL UTILITIES	2,247	1,346	2,300	1,250	1,020
5-	706 MATERIALS AND SUPPLIES	1,080	1,382	2,020	2,020	2,020
5-	723 OFFICE SUPPLIES	3,147	3,302	2,850	2,850	2,905
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	4,094	3,676	4,200	4,200	4,760
5-	729 REIMBURSABLE EXPENSES	25,105	35,864	40,600	40,600	40,600
5-	743 PRINTING AND PUBLICATION	1,154	2,394	3,800	2,800	2,800
5-	799 MISCELLANEOUS	0	32	400	400	410
	TOTAL COMMODITIES	34,580	46,650	53,870	52,870	53,495
6-	790 CAPITAL OUTLAYS	0	0	1,500	0	0
	TOTAL CAPITAL	0	0	1,500	0	0
7-	714 MAINTENANCE VEHICLES	7,750	7,750	7,905	7,905	8,065
7-	715 MAINTENANCE OTHER EQUIPMENT	1,268	1,313	2,100	2,100	2,140
	TOTAL REPAIRS & MAINTENANCE	9,018	9,063	10,005	10,005	10,205
	TOTAL BUILDING SERVICES EXPENDITURES	757,786	781,478	803,365	794,805	809,145

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

COMMUNITY DEVELOPMENT – ECONOMIC DEVELOPMENT

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
Economic Development Coordinator	1	1	\$107,620

Account Detail

720 Insurance

Medical	\$21,295
Dental	1,365
Life	<u>130</u>
	\$22,790

726 Travel/Training/Subscription/Dues

AICP/APA	\$675
National Historic Trust	280
Lake County Partners	3,625
International Council of Shopping Centers	800
Training	600
Retail Live Attendance	300
National Retailer Conference	<u>1,850</u>
	\$8,130

728 Technical Services

Design Services	\$750
Site Listing Service	2,700
Web Fees	900
Commercial Real Estate Data	<u>750</u>
	\$5,100

729 Economic Development Incentives

Sales Tax Incentives	\$515,800
----------------------	-----------

741 Promotion & Activities

Retail Promotion	\$3,000
Promotions	1,545
Economic Dev. Directory	<u>450</u>
	\$4,995

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

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - FULL TIME	94,722	97,986	102,690	102,690	107,620
	TOTAL SALARIES & WAGES	94,722	97,986	102,690	102,690	107,620
2-	720 INSURANCE	20,241	20,980	22,580	22,795	22,790
2-	793 EMPLOYER CONTRIBUTION - IMRF	12,825	13,389	13,270	13,270	14,100
2-	794 EMPLOYER CONTRIBUTION - FICA	6,990	7,155	7,855	7,855	8,235
	TOTAL EMPLOYEE BENEFITS	40,056	41,524	43,705	43,920	45,125
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	1,239	1,110	1,145	1,035	1,095
3-	728 TECHNICAL SERVICES	1,333	3,848	4,995	4,150	5,100
3-	729 ECONOMIC DEVELOPMENT INCENTIVES	9,056	385,918	431,010	483,595	515,800
3-	741 PROMOTION & ACTIVITIES	3,215	4,100	4,900	4,900	4,995
	TOTAL CONTRACTUAL	14,843	394,976	442,050	493,680	526,990
5-	706 MATERIALS AND SUPPLIES	290	184	400	400	410
5-	722 POSTAGE	330	614	650	645	665
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	7,319	7,775	7,950	7,955	8,130
5-	743 PRINTING AND PUBLICATION	329	875	1,000	1,000	1,000
5-	799 MISCELLANEOUS	0	0	0	0	0
	TOTAL COMMODITIES	8,268	9,448	10,000	10,000	10,205
TOTAL ECONOMIC DEVELOPMENT EXPENDITURES		157,889	543,934	598,445	650,290	689,940

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.

2016-17 Goals

1. To offer sufficient parking for the Central Business District area.
2. To maintain parking areas in good repair.
3. Work on construction of new parking garage.

DEPARTMENT SUMMARY

	2013-14	2014-15	2015-16	2015-16	2016-17
REVENUE	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
PARKING FEES-EMPLOYEE PERMITS	12,445	12,615	13,000	18,000	25,000
EXPENDITURES					
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	4,800	0	5,000	2,500	2,500
UTILITIES	1,392	1,418	1,450	1,570	1,650
COMMODITIES	1,998	1,016	2,000	1,975	2,000
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	33,005	56,862	108,835	101,495	91,150
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	41,195	59,296	117,285	107,540	97,300

Account Detail

706 Material & Supplies

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

712 Maintenance Building

Elevator Maintenance	3,100
Code Blue System	3,400
Fire Extinguisher	1,550
Window Cleaning	1,800
Waterproofing	60,000
Miscellaneous	<u>3,500</u>
	\$73,350

713 Maintenance Parking Lot

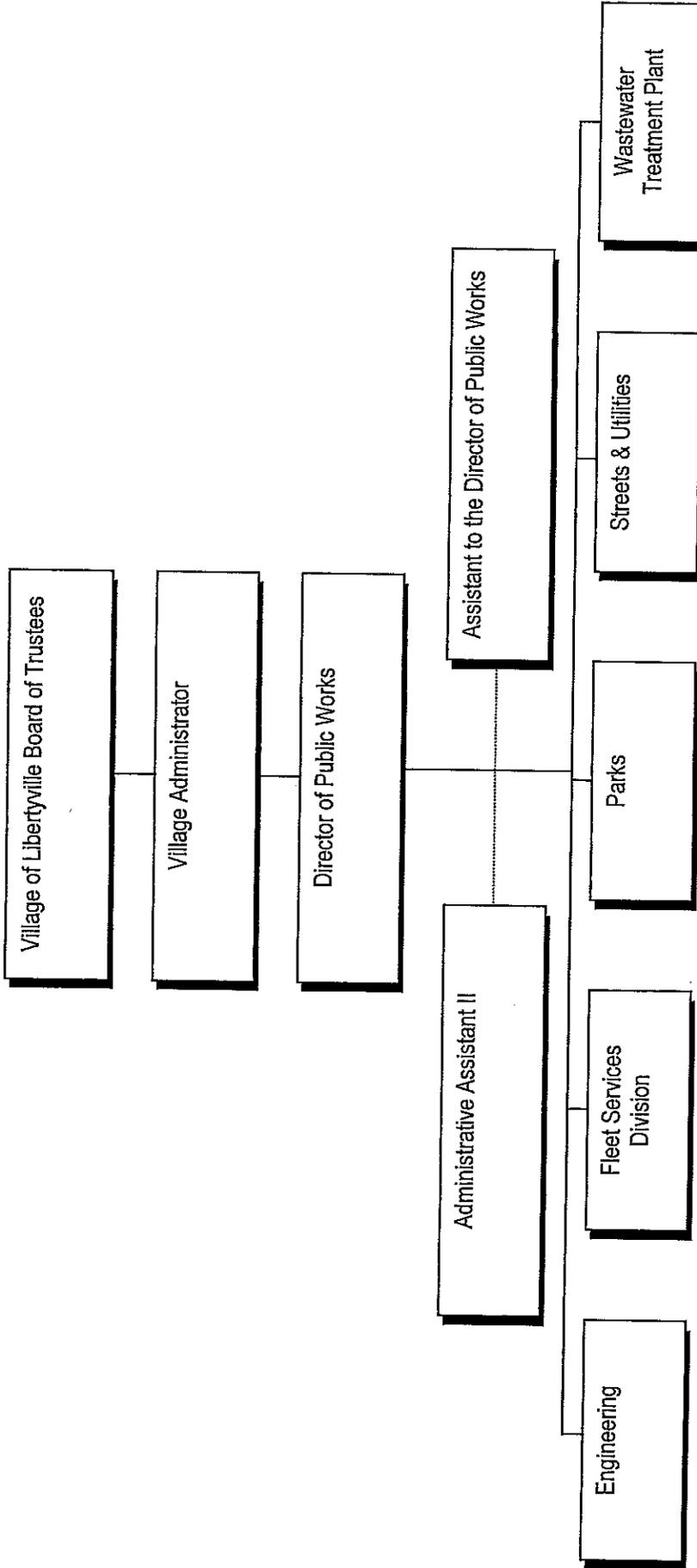
Snow Removal	\$9,000
Civic Center Lot Landscape Maintenance	1,280
Parking Garage Landscape Maintenance	1,285
Trash Enclosure	2,700
Downtown Parking Landscape	2,185
Miscellaneous	<u>1,350</u>
	\$17,800

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

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
3- 728 TECHNICAL SERVICES	4,800	0	5,000	2,500	2,500
3- 792 RENT					
TOTAL CONTRACTUAL	4,800	0	5,000	2,500	2,500
4- 708 ELECTRICITY					
4- 710 TELEPHONE	1,392	1,418	1,450	1,570	1,650
TOTAL UTILITIES	1,392	1,418	1,450	1,570	1,650
5- 706 MATERIALS AND SUPPLIES	1,998	1,016	2,000	1,975	2,000
5- 799 MISCELLANEOUS	0	0	0	0	0
TOTAL COMMODITIES	1,998	1,016	2,000	1,975	2,000
7- 712 MAINTENANCE BUILDING	7,703	46,028	91,050	87,220	73,350
7- 713 MAINTENANCE PARKING LOTS	25,302	10,834	17,785	14,275	17,800
TOTAL REPAIRS & MAINTENANCE	33,005	56,862	108,835	101,495	91,150
TOTAL CBD PARKING EXPENDITURES	41,195	59,296	117,285	107,540	97,300

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.

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. *569 Trees were treated for EAB in the spring of 2015. At least 478 EAB trees are anticipated to be removed this fiscal year.*
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 trimming work will be completed in the southwest quadrant of the Village and work will begin in the northwest quadrant. *The trimming contractor will start this winter in the northwest quadrant. We anticipate approximately 1,200 trees to be trimmed this winter.*
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. *The 2015/16 program was well received with 232 trees being added to the Village parkways.*
4. Road Referendum Pavement Rehabilitation. Complete the third-year Road Referendum of road rehabilitation work in 2015. *The third-year road referendum was completed in Fall 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. *The preliminary work is complete and bid opening is scheduled on Thursday, February 4th, 2016.*
6. Pavement Reconstruction Program. Complete the 2015 Pavement reconstruction on Kenwood Drive and public alley's in 2015. *The project was successfully completed.*
7. Pavement Reconstruction Program 2016/17 Preliminary Work. Commence necessary preliminary work to bid out road reconstruction work in 2016. *The preliminary work is complete and the bid opening is scheduled for April 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. *The project was successfully completed.*

2016-17 Goals

1. Emerald Ash Borer. Continue with the identification and removal of Emerald Ash Borer (EAB) infested trees. Continue the EAB treatments with a goal of 400 trees slated for treatment in 2016. Continue with EAB removals with a goal of 500 trees being removed. This work will be completed by in-house staff and an outside consultant.
2. Village Tree Trimming Program. Continue the tree trimming program in the northwest quadrant of the Village and begin pruning in the southeast quadrant. This would allow all the parkway trees to be trimmed on a multi-year rotational basis.
3. Village 50/50 Tree Planting Program. Continue to offer the 50/50 tree planting program to Village residents and continue to seek grants to offset the Village's portion of the program.
4. Road Referendum Pavement Rehabilitation. Complete the fourth year Road Referendum of road rehabilitation work in 2016.
5. Road Referendum 2017/18 Pavement Rehabilitation Preliminary Work. Commence necessary preliminary work to bid out the fifth year of road rehabilitation work in 2017. Work includes survey, design engineering, utility coordination and permit approvals
6. FAU Funded Pavement Resurfacing Program. Complete pavement resurfacing on Fourth Avenue, Red Top Drive and Green Tree Parkway in 2016. Funding will be 80% Federal and 20% Village.
7. Pavement Reconstruction Program FAU Funded Rockland Road. Commence necessary preliminary work to bid out the road rehabilitation work in 2017-18. Work includes survey, design engineering, IDOT approval, utility coordination and permit approvals.

DEPARTMENT SUMMARY

	2013-14	2014-15	2015-16	2015-16	2016-17
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
ENGINEERING FEES	76,658	218,359	75,000	190,000	100,000
HIGHWAYS & BRIDGES (VILLAGE) PROPERTY TAX	507,410	520,879	511,000	486,000	420,000
HIGHWAYS & BRIDGES (TWP) PROPERTY TAX	300,516	300,554	304,000	326,000	330,000
STREET/SIGNAL MAINTENANCE FEES	82,885	84,737	86,720	86,880	88,830
RECYCLING/SWALCO FEE	88,145	92,228	88,400	70,060	70,500
TOTAL PUBLICWORKS	1,055,614	1,216,757	1,065,120	1,158,940	1,009,330
PARKS PROPERTY TAX	359,627	375,034	374,000	372,500	355,000
PARKWAY TREE PROGRAM	16,930	26,884	30,000	31,620	30,000
ROTARY DONATION	7,500	-	7,500	3,750	3,750
TOTAL PARKS	384,057	401,918	411,500	407,870	388,750
TOTAL	1,439,671	1,618,675	1,476,620	1,566,810	1,398,080
EXPENDITURES					
SALARIES & WAGES	1,459,720	1,459,525	1,473,505	1,458,170	1,505,480
EMPLOYEE BENEFITS	692,742	711,294	729,060	729,060	749,655
CONTRACTUAL	230,643	196,523	227,490	225,895	217,425
UTILITIES	99,046	105,543	128,640	122,750	126,890
COMMODITIES	603,156	888,704	953,170	956,560	986,280
CAPITAL	3,039	5,000	50,000	0	500
REPAIRS & MAINTENANCE	601,356	672,693	752,175	774,125	783,000
TRANSFERS	5,000	5,000	10,000	10,000	10,000
DEBT	0	0	0	0	0
TOTAL PUBLIC WORKS EXPENDITURES	3,694,702	4,044,282	4,324,040	4,276,560	4,379,230

DEPARTMENT SUMMARY

PERSONNEL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATE	2016-17 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	3	3	3	3	3
ARBORIST	1	1	1	1	1
ASSISTANT ARBORIST	1	1	1	1	1
PARKS FACILITY SPECIALIST	2	2	2	2	2
GOLF MAINTENANCE SPECIALIST	0	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	38	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 2012-13	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Projected 2016-17
<i>Output Measures</i>					
Number of Right-of-Way Permits Issued	115	130	145	135	135
Number of Site Development Permits Issued	6	5	5	6	5
Number of Permit Inspections (Right-of-Way & Site Development)	475	525	500	550	550
<i>Effectiveness Measures</i>					
Capital Improvement Contracts	20	15	15	16	16
Contract Amounts	\$2,918,600	\$7,000,000	\$7,500,000	\$8,000,000	\$8,000,000
<i>Efficiency Measures</i>					
Public Improvements by Developers, Inspected Value	\$200,000	\$250,000	\$400,000	\$200,000	\$220,000
Review & Inspection Fees Collected	\$50,000	\$75,000	\$215,000	\$185,000	\$100,000
Number of Staff	3.50	3.50	3.50	3.50	3.50

PUBLIC WORKS – ENGINEERING

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
Senior Project Engineer	1 (50%)	1 (50%)	\$59,235
Project Engineer	1 (50%)	1 (50%)	40,684
Engineering Technician	1 (30%)	1 (30%)	26,789
Office Assistant – Part-time	1	1	15,912
Intern	1	1	5,000
			\$147,620

Account Detail

706 Material and Supplies		723 Office Supplies	
Plotter and Drafting Supplies	\$400	Supplies	\$1,600
Surveying Field Supplies	500	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>		
	\$1,900	728 Technical Services	
		Blueprint Reproductions	\$50
720 Insurance		Recorded Document Copies	25
Medical	\$48,705	Publish Prevailing Wage Notice	50
Dental	3,135	NPDES Yearly Report & Training	6,000
Life	<u>350</u>	Bridge Inspection	4,000
	\$52,190	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	790 Capital Outlay	
Target Solutions Training	400	Color Printer	\$500
Publications	<u>140</u>		
	\$3,390		

*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

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - FULL TIME	125,778	136,502	141,850	143,910	147,620
	TOTAL SALARIES & WAGES	125,778	136,502	141,850	143,910	147,620
2-	720 INSURANCE	46,881	48,565	51,785	51,785	52,190
2-	740 SICK LEAVE BUYBACK	0	0	0	0	0
2-	747 UNEMPLOYMENT	0	0	0	0	0
2-	793 EMPLOYER CONTRIBUTION - IMRF	17,031	17,904	17,680	17,680	18,685
2-	794 EMPLOYER CONTRIBUTION - FICA	9,339	10,149	10,850	10,850	11,295
	TOTAL EMPLOYEE BENEFITS	73,251	76,618	80,315	80,315	82,170
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	6,674	5,648	5,810	5,275	5,565
3-	728 TECHNICAL SERVICES	18,966	14,932	20,245	20,245	20,245
	TOTAL CONTRACTUAL	25,640	20,580	26,055	25,520	25,810
4-	710 TELEPHONE	2,247	1,346	1,400	1,400	1,400
	TOTAL UTILITIES	2,247	1,346	1,400	1,400	1,400
5-	706 MATERIALS AND SUPPLIES	1,232	1,148	1,500	1,900	1,900
5-	723 OFFICE SUPPLIES	4,953	5,509	5,150	5,150	5,150
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	2,494	1,875	2,990	2,990	3,390
5-	791 VEHICLE REPLACEMENT FEES	3,700	3,700	3,925	3,925	4,040
5-	799 MISCELLANEOUS	0	0	0	0	0
	TOTAL COMMODITIES	12,379	12,232	13,565	13,965	14,480
6-	790 CAPITAL OUTLAYS	0	5,000	0	0	500
	TOTAL CAPITAL	0	5,000	0	0	500
7-	714 MAINTENANCE VEHICLES	9,450	9,545	9,735	9,735	9,930
7-	715 MAINTENANCE OTHER EQUIPMENT	0	84	1,160	750	750
	TOTAL REPAIRS & MAINTENANCE	9,450	9,629	10,895	10,485	10,680
	TOTAL ENGINEERING EXPENDITURES	248,745	261,907	274,080	275,595	282,660

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 2012-13	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Projected 2016-17
<i>Output Measures</i>					
Streets & Alleys					
Resurfaced (miles)	1.02	7.15	7.25	6.12	6.50
Striped (miles)	1.80	1.00	1.50	3.90	3.50
Repaired (tons)	481	383	567	425	475
Road Patching (tons) (Contractual)				900	750
Sidewalk replaced (sf) (In-House)	197	2,130	1,331	4,694	4,000
Sidewalk replaced (sf) (Contractual)	8,750	13,070	8,100	8,554	8,500
Streets Signs (new & replaced)	638	587	250	250	250
Traffic Marking (l.f.) In-House	9,510	5,524	23,872	13,137	13,000
Traffic Marking (l.f.) Contractual	13,768	21,476	17,430	54,591	50,000
Miles of Streets (Streets & Alleys)	89	89	89	89	89
<i>Effectiveness Measures</i>					
Streetlights Maintained	2,330	2360	2,366	2,372	2,372
Streetlights Replaced	16	6	15	20	14
Streetlight Cable Repairs	15	27	15	15	19
Street Lamps Replaced	161	181	200	240	200
Percentage of Street Lamps	7%	8%	8%	10%	8%
<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>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
<u>Administrative</u>			
Director of Public Works	1 (15%)	1 (15%)	\$24,865
Streets & Utilities Superintendent	1 (30%)	1 (30%)	32,335
Assistant Streets & Utilities Superintendent	1 (30%)	1 (30%)	29,165
Assistant to the Director of Public Works	1 (15%)	1 (15%)	12,165
			\$98,530
<u>Clerical</u>			
Administrative Assistant I	1 (30%)	1 (30%)	\$13,615
<u>Salaries Maintenance</u>			
Streets Supervisor	1 (70%)	1 (70%)	\$45,615
Public Works Maintenance Technician	5 (70%)	6 (70%)	267,445
Overtime			12,300
			\$325,360

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)	\$59,500
ComEd Rentals (Rate 25)	61,500
	<u>\$121,000</u>

708 Streetlight Maintenance

Maintenance (Private Contract)	\$98,400
Cable Locates – JULIE	100
Lamp/Pole Purchases	16,500
	<u>\$115,000</u>

712 Maintenance Buildings

HVAC	\$500
Miscellaneous	3,775
Overhead Door	4,000
S&U Building Sign	3,000
	<u>\$11,275</u>

713 Maintenance Roadway Median

Butterfield Road Median	\$3,645
Butterfield Road Daylillies	3,000
Peterson Road Plant Replacement	2,000
Peterson Landscaping	4,600
Route 137 Mowing	2,570
Various Mowing	2,255
Various Medians	1,535
North Shore Bike Path	5,270
US Rte 45 Median	- 3,445
Peterson Road Streetscape	3,035
	<u>\$31,355</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
Southwest Basin Maint	30,000
NPDES Fees and Costs	1,300
	<u>\$39,300</u>

720 Insurance

Medical	\$211,460
Dental	4,955
Life	1,150
	<u>\$217,565</u>

721 IRMA

Annual Contribution	\$37,000
Deductible Losses	10,000
	<u>\$47,000</u>

726 Travel/Training/Subscription

Dues & Monthly Meetings	\$500
Des Plaines River Watershed	4,570
Target Solutions Training	640
Training	500
	<u>\$6,210</u>

728 Technical Services

CDL Drug and Alcohol Testing	\$800
Audiogram	320
	<u>\$1,120</u>

731 Traffic Signal Maintenance

Maintenance Contract	\$30,000
Opticom Maintenance	10,000
Knockdown Repairs	5,000
Maintain Butterfield @ Golf and Crane	11,000
Maintain IL 21 at Hollister and Artaius	5,000
Maintain Butterfield Square	5,000
	<u>\$66,000</u>

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

BUDGETED EXPENDITURES		2013-14 ACTUAL	2014-15 ACTUAL	2015-16 APPROVED	2015-16 ESTIMATE	2016-17 APPROVED
1-	701 SALARIES ADMINISTRATION	88,493	91,213	95,255	94,440	98,530
1-	702 SALARIES CLERICAL	18,437	18,506	19,040	13,235	13,615
1-	704 SALARIES MAINTENANCE	307,818	334,077	336,450	318,600	325,360
	TOTAL SALARIES & WAGES	414,748	443,796	450,745	426,275	437,505
2-	720 INSURANCE	187,086	202,752	216,860	216,860	217,565
2-	740 SICK LEAVE BUYBACK	0	0	0	0	0
2-	793 EMPLOYER CONTRIBUTION - IMRF	56,565	60,672	58,240	58,240	57,305
2-	794 EMPLOYER CONTRIBUTION - FICA	31,150	32,656	34,485	34,485	33,465
	TOTAL EMPLOYEE BENEFITS	274,801	296,080	309,585	309,585	308,335
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	60,571	41,841	48,645	60,070	47,000
3-	725 AUDIT SERVICES	0	0	0	0	0
3-	728 TECHNICAL SERVICES	1,211	813	6,120	1,120	1,120
3-	742 PHOTOPROCESSING	1,795	1,956	2,000	2,000	2,000
	TOTAL CONTRACTUAL	63,577	44,610	56,765	63,190	50,120
4-	707 STREETLIGHT ENERGY	92,611	100,663	121,000	117,000	121,000
	TOTAL UTILITIES	92,611	100,663	121,000	117,000	121,000
5-	706 MATERIALS AND SUPPLIES	13,783	13,898	14,250	14,250	14,250
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	312	1,053	5,570	5,570	6,210
5-	752 UNIFORMS	3,682	3,395	5,000	5,000	5,000
5-	791 VEHICLE REPLACEMENT FEES	186,910	192,255	215,825	215,825	226,120
5-	799 MISCELLANEOUS	0	0	2,500	2,000	2,500
	TOTAL COMMODITIES	204,687	210,601	243,145	242,645	254,080
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	708 STREETLIGHT MAINTENANCE	82,320	89,196	95,000	117,700	115,000
7-	712 MAINTENANCE BUILDINGS	19,100	23,942	23,275	20,275	11,275
7-	713 MAINTENANCE ROADWAY MEDIANS	18,186	17,735	26,700	22,700	31,355
7-	714 MAINTENANCE MOTOR EQUIPMENT FEES	166,350	168,015	171,375	171,135	172,000
7-	715 MAINTENANCE OTHER EQUIPMENT	1,678	651	1,000	1,000	1,000
7-	716 MAINTENANCE STREETS AND ALLEYS	39,115	33,539	47,500	47,500	47,500
7-	717 MAINTENANCE SIDEWALKS	8,824	8,083	15,000	15,500	15,000
7-	718 MAINTENANCE STORM SEWERS	16,740	12,535	26,800	26,800	39,300
7-	719 MAINTENANCE SIGNS	6,967	7,842	10,000	10,000	10,000
7-	731 TRAFFIC SIGNAL MAINTENANCE	51,196	53,765	64,000	67,000	66,000
	TOTAL REPAIRS & MAINTENANCE	410,476	415,303	480,650	499,610	508,430
8-	788 TRANSFER BUILDING IMPROVEMENT FUND	5,000	5,000	10,000	10,000	10,000
	TOTAL TRANSFERS	5,000	5,000	10,000	10,000	10,000
TOTAL HIGHWAY & BRIDGES EXPENDITURES		1,465,900	1,516,053	1,671,890	1,668,305	1,689,470

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 2012-13	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Projected 2016-17
<i>Output Measures</i>					
Snowplowing Events	24	38	21	20	20
Salt Spread (tons)	2,459	3,459	1,870	2,000	2,400
Cost per Ton of Salt	\$51.80	\$51.80	\$70.30	\$70.30	\$72.00
<i>Effectiveness Measures</i>					
Regular Hours	531	433	397	410	453
Overtime Hours	1,255	2,059	1,162	1,300	1,490
Average Cost per Snow Event	\$8,491	\$7,737	\$10,476	\$11,250	\$11,500
Total Cost for Snow Season	\$203,790	\$294,014	\$220,000	\$225,000	\$230,000
Cost to Plow One Mile of Roadway per Event	\$95.41	\$86.93	\$117.71	\$126.40	\$129.21
<i>Efficiency Measures</i>					
Accumulation (inches)	34.85	61.00	41.75	30.00	38.00
No. of Snow Plow Routes	11	11	11	11	11

PUBLIC WORKS – SNOW REMOVAL AND ICE CONTROL

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
<u>Administrative</u>			
Streets & Utilities Superintendent	1 (10%)	1 (10%)	\$10,780
Assistant Streets & Utilities Superintendent	1 (10%)	1 (10%)	<u>9,720</u>
			\$20,500
<u>Salaries – Maintenance</u>			
Public Works Maintenance Technician	9 (10%)	11 (10%)	\$63,295
Water System Operator	3 (10%)	3 (10%)	20,185
Utilities Supervisor		1 (10%)	9,205
Streets Supervisor	1 (10)	1 (10%)	6,515
Overtime		1 (10%)	<u>24,000</u>
			\$123,200

Account Detail

706 Materials & Supplies
 Salt (2,400 Tons)
 De-Icer (11,000 gal.)

\$169,000
7,500
 \$176,500

728 Contractual Services
 Weather Service

\$965

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
1-	701 SALARIES ADMINISTRATION	18,036	18,648	19,550	19,560	20,500
1-	704 SALARIES MAINTENANCE	173,665	131,612	123,950	122,805	123,200
	TOTAL SALARIES & WAGES	191,701	150,260	143,500	142,365	143,700
2-	740 SICK LEAVE BUYBACK	0	0	0	0	0
2-	793 EMPLOYER CONTRIBUTION - IMRF	26,034	20,454	17,960	17,960	18,825
2-	794 EMPLOYER CONTRIBUTION - FICA	14,630	11,426	10,635	10,635	10,995
	TOTAL EMPLOYEE BENEFITS	40,664	31,880	28,595	28,595	29,820
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	6,809	6,098	11,275	10,695	11,010
3-	728 CONTRACTUAL SERVICES	481	751	965	965	965
	TOTAL CONTRACTUAL	7,290	6,849	12,240	11,660	11,975
5-	706 MATERIALS AND SUPPLIES	106,608	169,440	176,500	176,220	176,500
5-	799 MISCELLANEOUS	1,744	825	1,000	1,000	1,000
	TOTAL COMMODITIES	108,352	170,265	177,500	177,220	177,500
6-	790 CAPITAL OUTLAYS	0	0	50,000	0	0
	TOTAL CAPITAL	0	0	50,000	0	0
7-	715 MAINTENANCE OTHER EQUIPMENT		205	2,000	2,000	2,000
	TOTAL REPAIRS & MAINTENANCE	0	205	2,000	2,000	2,000
	TOTAL SNOW & ICE CONTROL EXPENDITURES	348,007	359,459	413,835	361,840	364,995

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 2012-13	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Projected 2016-17
<i>Output Measures</i>					
Swept (miles) Village	391	350	325	300	250
Swept (miles) Contractual	<u>1,503</u>	<u>1,488</u>	<u>1,500</u>	<u>1,300</u>	<u>1,360</u>
	1,894	1,838	1,825	1,800	1,850
Material Removed					
Hoppers (each hopper = est 5 cy)	430	436	550	450	450
Cubic Yards	2,150	2,180	2,750	2,250	2,250
<i>Effectiveness Measures</i>					
Number of Complete Sweeps (Contractual)	8	8	8	8	8
CBD Sweeps (Contractual)	8	7	6	5	8
CBD Sweeps (In -House)	32	24	31	34	32
<i>Efficiency Measures</i>					
Contractual Cost Per Sweep (Sweeping and Disposal)	\$7,928	\$9,292	\$9,359	\$8,495	\$8,900

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
Maintenance Technicians	1 (70%)	1 (70%)	\$46,180

Account Detail

728 Contractual		706 Materials & Supplies	
Street Sweeping Contract	\$60,000	Sweeper Brushes	\$1,200
		Sustain Libertyville	<u>3,500</u>
			\$4,700

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

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
1-	704 SALARIES MAINTENANCE	41,121	42,787	44,345	44,435	46,180
	TOTAL SALARIES & WAGES	41,121	42,787	44,345	44,435	46,180
2-	720 INSURANCE	17,534	18,190	19,265	19,265	20,225
2-	793 IMRF	5,568	5,846	5,730	5,730	6,050
2-	794 FICA	3,146	3,273	3,390	3,390	3,535
	TOTAL EMPLOYEE BENEFITS	26,248	27,309	28,385	28,385	29,810
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	3,595	3,218	3,310	3,005	3,170
3-	724 DISPOSAL	11,400	18,711	12,000	12,000	12,000
3-	726 SWALCO FEE	18,466	9,270	9,275	9,275	9,275
3	728 CONTRACTUAL-SWEEPING	55,000	56,170	60,000	60,000	60,000
	TOTAL CONTRACTUAL	88,461	87,369	84,585	84,280	84,445
5-	706 MATERIALS & SUPPLIES	1,879	8,844	2,200	1,350	4,700
5-	791 VEHICLE REPLACEMENT FEES	1,460	1,460	1,460	1,460	1,460
	TOTAL COMMODITIES	3,339	10,304	3,660	2,810	6,160
7-	714 MAINTENANCE MOTOR EQUIP FEES	2,500	2,525	2,575	2,575	2,625
	TOTAL REPAIRS & MAINTENANCE	2,500	2,525	2,575	2,575	2,625
		161,669	170,294	163,550	162,485	169,220

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 2012-13	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Projected 2016-17
<i>Output Measures</i>					
Amount of Mulch Applied (yds)	425 (225 PG)	425 (241 PG)	160 (284PG)	165 (310PG)	160 (240PG)
Mowing rotation in days	5	5	5	5	5
Parkway trees trimmed by Village crews	350	104	250	250	250
Parkway trees trimmed by Contractor	0	0	1,075	1,200	1,200
No. of trees treated for EAB	800	839	738	569	520
No. of trees removed infected with EAB	233	216	500	478	500
Village Staff	213	162	200	200	200
Contractual	20	54	256	278	300
<i>Effectiveness Measures</i>					
Amount of Pesticide Used (gal)	5.5 g's/66 lbs	3.1 g's/34 lbs	30.7 g's/93 lbs	34 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)	113	113	113	113	113
<i>Efficiency Measures</i>					
Number of staff for Village-tree crew	2	2	2	2	2
Number of Parks maintained	21	21	21	21	21
Acres of Land Maintained	386	386	386	386	386

PARKS

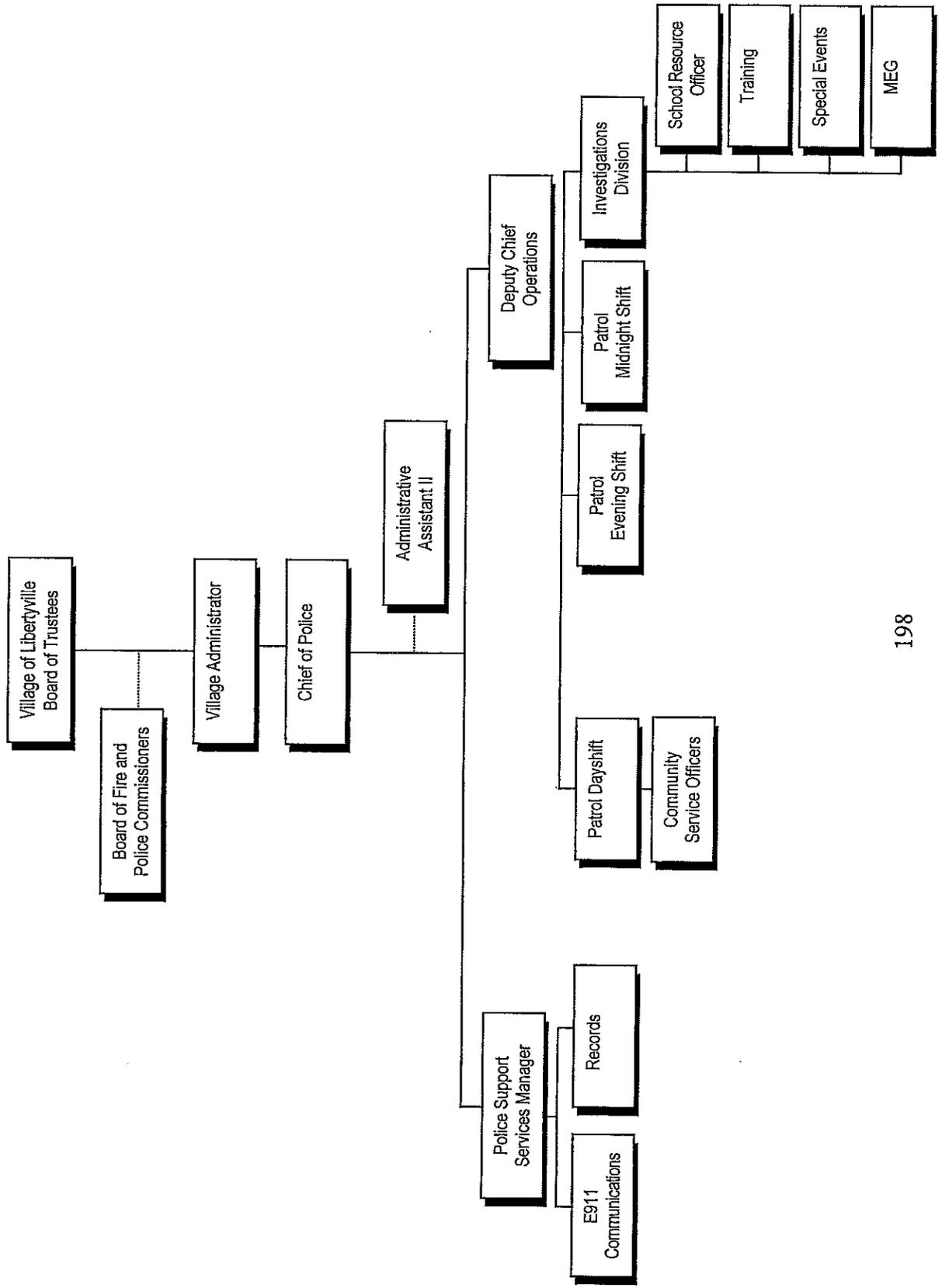
<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
Supt. of Parks, Forestry & Grounds	1	1	\$113,165
Parks Specialist	2	2	150,590
Arborist	1	1	75,620
Assistant Arborist	1	1	63,670
Parks Grounds Technician	3	3	193,980
Asst. Supt. of Parks, Forestry & Grounds	1 (100%)	1 (100%)	88,640
Overtime			30,000
			\$715,665
Account Detail			
702 Salaries Part –Time		720 Insurance	
Seasonal Summer Help	\$14,810	Medical	\$151,410
		Dental	2,275
705 Contractual Services		Life	695
Mowing Detention Areas	\$5,550		\$154,380
Interlaken Pond Maintenance	1,840	721 IRMA	
Little League Washroom Janitorial	1,650	Annual Contribution	\$21,835
Little League Washroom Repairs	2,000	Deductible Expenses	5,000
Custodial Services	4,100		\$26,835
Concord Pond Maintenance	1,500	726 Travel/Training/Subscription /Dues	
Bio Augmentation – Interlaken Ponds	1,600	Workshops/Seminars	\$610
	\$18,240	Dues/Licenses	880
706 Materials & Supplies		CDL Renewal	195
Repair/Parts/Supplies	\$4,200	Target Solutions Training	880
Little League Bathroom Supplies	2,000	Public Service Institute	650
Signs/Painting	700		\$3,215
Tools	1,400	728 Tree Surgery/Spraying	
Playground Equip. Repair/Maint.	1,500	Miscellaneous and EAB	295,800
Ice Rink Liner	3,000	Removal and Treatment	
	\$12,800	Tree Trimming	35,700
713 Maintenance – Grounds		Wood Chip Removal	10,000
Soil, Seed, Fertilizer, Planting	\$13,600	Miscellaneous	8,565
Ball Field Supplies	3,900		\$350,065
Mulch	3,000	729 Nursery Stock and Trees	
Can Liners	4,000	50/50 Cost Sharing	\$64,425
Sunrise Rotary Park	5,240	Tree Replacement	7,880
Playground Mulch	9,600		\$72,305
Riverside Park Maintenance	14,365	799 Miscellaneous	
Red Top Park	15,350	Hepatitis B Shots	\$1,000
Paradise Park	5,280	Audiogram	440
Walking & Bike Paths	575	Random Drug Screening	490
Red Top Park Pond Maintenance	2000	Miscellaneous	515
Butler Lake Beaver Control	1000		\$2,445
Parks Landscaping Contract	26,695		
Sidewalk Plowing	20,000		
	\$124,605		
716 Maintenance Roads & Parking Lots			
Signage	\$50		
Road Maintenance	450		
	\$500		

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

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
1-	701 SALARIES - FULL TIME	664,473	666,789	678,545	685,070	715,665
1-	702 SALARIES - PART TIME	21,899	19,391	14,520	16,115	14,810
	TOTAL SALARIES & WAGES	686,372	686,180	693,065	701,185	730,475
2-	720 INSURANCE	136,996	136,995	143,010	143,010	154,380
2-	740 SICK LEAVE BUYBACK	0	0	0	0	0
2-	747 UNEMPLOYMENT	0	0	0	0	0
2-	793 EMPLOYER CONTRIBUTION - IMRF	90,280	91,603	87,410	87,410	91,630
2-	794 EMPLOYER CONTRIBUTION - FICA	50,502	50,809	51,760	51,760	53,510
	TOTAL EMPLOYEE BENEFITS	277,778	279,407	282,180	282,180	299,520
3-	705 CONTRACTUAL SERVICES	17,569	14,954	20,040	15,550	18,240
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	28,106	22,161	27,805	25,695	26,835
	TOTAL CONTRACTUAL	45,675	37,115	47,845	41,245	45,075
4-	708 ELECTRICITY	2,661	2,441	3,340	3,050	3,190
4-	709 NORTH SHORE GAS	421	0	1,600	0	0
4-	710 TELEPHONE	1,106	1,093	1,300	1,300	1,300
	TOTAL UTILITIES	4,188	3,534	6,240	4,350	4,490
5-	706 MATERIALS AND SUPPLIES	10,477	10,352	12,550	12,300	12,800
5-	711 OIL & GREASE	1,301	1,238	2,000	2,000	2,000
5-	723 OFFICE SUPPLIES	719	702	650	1,200	1,200
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,693	1,512	2,290	1,845	3,215
5-	728 TREE SURGERY AND SPRAYING	123,358	383,361	340,170	340,170	350,065
5-	729 NURSERY STOCK AND TREES	35,784	506	68,925	69,775	72,305
5-	730 EQUIPMENT RENTAL	181	343	300	300	300
5-	752 UNIFORM	3,748	4,258	6,145	6,115	6,145
5-	791 VEHICLE & EQUIP REPLACEMENT FEES	96,110	82,700	79,825	79,825	83,585
5-	799 MISCELLANEOUS	1,028	330	2,445	6,390	2,445
	TOTAL COMMODITIES	274,399	485,302	515,300	519,920	534,060
6-	790 CAPITAL OUTLAYS	3,039	0	0	0	0
	TOTAL CAPITAL	3,039	0	0	0	0
7-	712 MAINTENANCE BUILDING	8,020	29,834	32,150	32,150	32,150
7-	713 MAINTENANCE GROUNDS	72,255	116,848	123,395	126,795	124,605
7-	714 MAINTENANCE MOTOR VEHICLES	86,350	87,215	88,960	88,960	90,740
7-	715 MAINTENANCE OTHER EQUIPMENT	12,305	10,850	10,950	10,950	11,170
7-	716 MAINTENANCE ROADS AND PARKING LOTS	0	284	500	500	500
7-	736 MAINTENANCE RADIOS	0	0	100	100	100
	TOTAL REPAIRS & MAINTENANCE	178,930	245,031	256,055	259,455	259,265
TOTAL PARK EXPENDITURES		1,470,381	1,736,569	1,800,685	1,808,335	1,872,885

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.

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. *Update: Program is in progress as we work with other agencies based on facility availability.*
2. Supervisor training: The Department will continue to offer advanced management training to Lieutenant's who have not already attended the 10 week program. *Update: One Lieutenant attended this fiscal year, another is scheduled for the fall of 2016. Goal completed for this fiscal year.*
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. *Update: The Department added 2 new Officers to the Unit, and sent 1 to advanced training for crowd control. The Department now has 11 bike Officers. Two mountain bikes were replaced. This goal has been completed.*
4. Policy Manual: The Department will continue the development and implementation of the new policy manual through Lexipol. *Update: This effort continues through software changes the vendor continues to make.*
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. *Update: All personnel have been trained. This goal has been completed.*

2016 - 17 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. There is currently 1 Lieutenant who still needs to attend, and will do so in the fall of 2016.

3. In-House Annual Training: The Department will finalize the development of and implement an in-house annual training program that will meet annual recertification requirements as well as statutory obligations.
4. Downtown Bike Patrols: The Department will initiate regular bike patrols in the downtown district on weekends and other high activity dates. The purpose is to provide higher visibility as well as address recurring nuisance and quality of life complaints.

Performance Data

	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015
<i>Output Measures</i>					
Police calls for service	27,886	26,631	25,425	33,718	33,582
Alarm responses (burglar, hold-up & panic)	896	874	835	786	724
Custodial arrests	271	382	344	365	321
Investigations - Cases assigned	519	328	487	553	493
Investigations - Cases cleared	421	360	401	444	386
Motor Vehicle Accidents Investigated	965	1,039	1,189	1,082	1,018
-Injury auto accidents	138	131	145	113	113
Parking Tickets Issued	5,027	5,110	5,202	4,356	5,971
Traffic Tickets Issued	2,988	3,462	2,852	3,832	3,020
Local Ordinance Tickets Issued	-	-	-	164	191
Automated Red Light Enforcement tickets issued	1,671	1,344	759	1,000	1,105
-Route 45/Peterson Rd	182	155	105	95	229
-Milwaukee Ave/Artaius Blvd	330	405	183	215	92
-Peterson Rd/Butterfield Rd	1,131	784	471	690	784
-Peterson Rd/Milwaukee Ave	32				
DUI arrests	67	111	81	125	96
Taxicab licenses issued	71	86	89	68	71
Administrative Adjudication Hearings	9	8	10	12	12
-Automated red light citations	61	31	11	37	23
-Parking citations	125	152	197	246	156
-Local Ordinance "P" tickets	-	-	-	78	25
-Building/Zoning	7	-	1	3	2

DEPARTMENT SUMMARY

	2013-14	2014-15	2015-16	2015-16	2016-17
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
LOCAL FINES	289,822	391,356	300,000	335,000	310,000
CIRCUIT COURT FINES	259,089	250,145	250,000	265,000	250,000
DUI COURT FINES-SB #740	51,933	57,081	30,000	42,000	40,000
AUTOMATED TRAFFIC ENFORCEMENT	82,376	88,866	70,000	100,000	90,000
POLICE SERVICES	103,007	103,694	85,000	110,000	100,000
TOTAL	786,227	891,142	735,000	852,000	790,000

EXPENDITURES

SALARIES & WAGES	4,115,613	4,297,673	4,555,480	4,549,780	4,757,305
EMPLOYEE BENEFITS	2,197,183	2,279,177	2,397,000	2,382,320	2,665,160
CONTRACTUAL	544,497	593,017	602,290	586,055	626,460
UTILITIES	14,928	11,188	11,000	11,000	11,000
COMMODITIES	309,673	361,190	386,960	345,870	390,975
CAPITAL	22,542	7,299	9,700	9,250	0
REPAIRS & MAINTENANCE	222,117	224,823	234,695	238,395	236,065
TRANSFERS	5,000	5,000	10,000	10,000	10,000
TOTAL POLICE DEPARTMENT EXPENDITURES	7,431,553	7,779,367	8,207,125	8,132,670	8,696,965

PERSONNEL

ADMINISTRATION

POLICE CHIEF	1	1	1	1	1
DEPUTY POLICE CHIEF	1	1	1	1	1
POLICE SERGEANT	1	0	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	0	0	0	0

PATROL

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

INVESTIGATIONS

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

COMMUNITY SERVICE

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

POLICE – ADMINISTRATIVE, COMMUNICATIONS & RECORDS

<u>Authorized Personnel</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>
	<u>Positions</u>	<u>Positions</u>	<u>Approved</u>
<u>Uniformed</u>			
Chief of Police	1	1	\$170,428
Deputy Police Chief	1	1	139,577
			<hr/>
			\$310,005
<u>Civilian</u>			
Police Records Assistant	4	4	\$182,875
Administrative Assistant II	1 (75%)	1 (75%)	51,300
Police Support Services Manager	1 (90%)	1 (90%)	100,205
Overtime			1,000
			<hr/>
			\$335,380

Account Detail

705 Contractual Services

Auto Enforcement Cost	\$46,000
Shredding Service	800
Emergency Notification System	5,000
Communications Center	377,840
Collections Remittance	5,200
Miscellaneous	3,750
	<hr/>
	\$438,590

721 IRMA

Annual Contribution	\$104,370
Deductible Losses	25,000
	<hr/>
	\$129,370

726 Travel/Training/Subscription/Dues

Conferences & Travel	\$2,000
Professional Dues/Subscriptions	3,500
Command Training	4,000
Lexipol & IACPNET Subscription	3,700
	<hr/>
	\$13,200

706 Materials and Supplies

Lockup Supplies	\$800
Prisoner Meals	650
Cleaning Supplies	500
Fire Extinguisher Maintenance	800
Mass Storage Shelving	500
Pallet Jack	400
Ergonomic Stand Up Desk	500
Supplies	1,500
Kitchen and Meeting Supplies	850
Awards and Commendations	1,000
	<hr/>
	\$7,500

728 Medical Services

Medical Evaluations	\$350
Vaccinations	100
Hearing Exams	750
Polygraph	250
Lead Screening (6)	435
NIPAS Medical Evaluations	1,500
Psychological Evaluations	250
	<hr/>
	\$3,635

720 Insurance

Medical	\$715,665
Dental	47,530
Life	3,785
PSEBA	2,800
	<hr/>
	\$769,780

743 Printing and Publications

Forms	\$1,500
Legal Updates	500
Citations	2,500
Racial Profiling Compliance	1,000
Field Guides	1,000
Employment Ads	250
Miscellaneous	850
	<hr/>
	\$7,600

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE ADMINISTRATION, COMMUNICATIONS & RECORDS 01-05-01

			2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - UNIFORMED	291,705	282,354	295,905	295,905	310,005
1-	702	SALARIES - CIVILIAN	298,606	314,013	323,920	323,670	335,380
1-	704	SALARIES - TELECOMMUNICATORS	0	0		0	
TOTAL SALARIES & WAGES			590,311	596,367	619,825	619,575	645,385
2-	720	INSURANCE	719,987	734,407	769,090	754,410	769,780
2-	740	SICK LEAVE BUYBACK	45,945	0	0	0	0
2-	747	UNEMPLOYMENT	1,239	0	0	0	0
2-	793	EMPLOYER CONTRIBUTION - IMRF	40,429	42,916	42,080	42,080	43,790
2-	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	25,895	27,143	29,210	29,210	30,070
TOTAL EMPLOYEE BENEFITS			833,495	804,466	840,380	825,700	843,640
3-	705	CONTRACTUAL SERVICES	351,697	407,744	413,730	412,780	438,590
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	139,070	135,524	134,015	118,930	129,370
3-	728	MEDICAL SERVICES	8,171	868	3,385	2,335	3,635
3-	742	PHOTOCOPYING	4,071	4,394	5,650	5,650	5,650
TOTAL CONTRACTUAL			503,009	548,530	556,780	539,695	577,245
4-	710	TELEPHONE	14,928	11,188	11,000	11,000	11,000
TOTAL UTILITIES			14,928	11,188	11,000	11,000	11,000
5-	706	MATERIALS AND SUPPLIES	15,426	4,907	11,100	8,950	7,500
5-	722	POSTAGE	1,730	2,510	2,500	2,500	2,750
5-	723	OFFICE SUPPLIES	9,670	9,957	10,000	10,000	10,000
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	14,441	13,565	12,700	12,200	13,200
5-	736	CREDIT CARD FEES	734	1,644	1,700	1,700	1,700
5-	743	PRINTING AND PUBLICATIONS	3,708	3,939	4,950	5,700	7,600
5-	752	UNIFORMS	3,675	4,078	5,900	5,150	2,500
5-	799	MISCELLANEOUS	978	414	1,000	600	1,000
TOTAL COMMODITIES			50,362	41,014	49,850	46,800	46,250
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	11,120	11,120	11,345
7-	715	MAINTENANCE OTHER EQUIPMENT	91	1,587	1,500	1,200	2,000
TOTAL REPAIRS & MAINTENANCE			10,991	12,487	12,620	12,320	13,345
8-	788	TRANSFER BUILDING IMPROVEMENT FUND	5,000	5,000	10,000	10,000	10,000
TOTAL TRANSFERS			5,000	5,000	10,000	10,000	10,000
TOTAL ADMIN, COMM. & RECORDS EXPENDITURES			2,008,096	2,019,052	2,100,455	2,065,090	2,146,865

POLICE – POLICE PATROL

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
<u>Uniformed</u>			
Police Lieutenant	3	3	\$387,434
Police Sergeant	3.5	3.5	396,089
Police Officers	24	24	2,172,348
Overtime			
- Short Shift			214,725
-Hire Back			38,139
Overtime – Reimbursable			40,235
Training			5,624
Court Time			44,448
Holiday Pay			10,028
Less Over-Time for Libertyville Days (Charged to Hotel Tax Fund)			(30,280)
			<u>\$3,278,790</u>

Account Detail

705 Contractual Services		001 Drug/Asset Forfeiture Expense	
Towing	\$2,500	Miscellaneous	\$5,000
706 Materials and Supplies		726 Travel/Training/Subscription/Dues	
Ammunition (Duty/Training)	\$15,500	MILO System	\$750
Weapons Maintenance	5,000	In-Service Training	8,000
Squad Car Supplies	3,175	NEMRT Membership	4,500
Range Supplies	1,250	Basic Recruit Training	5,850
Office Chairs	500	Outdoor Firearms Training	5,965
First Aid Go-Bags for Squads	2,000	Taser Recertification Supplies	2,400
Other	1,500	Miscellaneous	6,500
	<u>\$28,925</u>		<u>\$33,965</u>
715 Maintenance Other Equipment		730 Rental and User Fees	
Equipment and Tool Maintenance	\$6,000	NIPAS Team	\$4,800
Range Maintenance	1,500	NIPAS Mobile Force	1,005
Tasers	3,200	NIPAS Mutual Aid	400
Patrol Rifle Optics (12)	1,200	L.C. Major Crime	500
Livescan	4,500	ILEAS	120
Camera System Software Maint	500	MCAT	250
	<u>\$16,900</u>		<u>\$7,075</u>
720 DUI Expenses		752 Uniform	
Lease Payment for Squad Equip	34,435	Semi-Annual Updates	\$20,000
Squad Changeover	3,100	Body Armor Replacements	22,000
Legal In-Service Training	7,000	Dress Uniforms/Honor Guard	3,000
Secure Evidence Refrigerator	5,000	NIPAS Uniforms	3,100
DUI Enforcement Supplies	2,000	Replacement Pepper Spray	630
	<u>\$51,535</u>	Bicycle Uniforms	1,500
			<u>\$50,230</u>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE PATROL 01-05-02

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED	2,822,005	3,038,172	3,129,910	3,129,910	3,278,790
	TOTAL SALARIES	2,822,005	3,038,172	3,129,910	3,129,910	3,278,790
2-	740 SICK LEAVE BUYBACK	72,876	0	0	0	0
2-	786 EMPLOYER CONTRIBUTION-POLICE PENSION	1,232,893	1,414,282	1,490,000	1,490,000	1,750,300
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	39,370	43,211	43,905	43,905	47,545
	TOTAL EMPLOYEE BENEFITS	1,345,139	1,457,493	1,533,905	1,533,905	1,797,845
3-	705 CONTRACTUAL SERVICES	235	2,695	1,500	2,750	2,500
3-	730 EQUIPMENT RENTAL AND USER FEES	5,225	5,375	5,375	5,375	7,075
3-	756 NORTHERN ILLINOIS CRIME LAB	0	0	0	0	0
	TOTAL CONTRACTUAL	5,460	8,070	6,875	8,125	9,575
5-	706 MATERIALS AND SUPPLIES	27,775	25,564	33,875	32,105	28,925
5-	718 SQUAD EQUIPMENT CHANGEOVER	19,622	22,938	39,000	30,800	22,300
5-	720 DUI EQUIPMENT	12,823	79,551	36,435	36,235	51,535
	720-1 FORFEITURE EXPENSE	0	2,804	10,000	0	5,000
	720-2 GENERAL SEIZURE	0	0	1,000	0	1,000
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	35,300	23,217	30,250	16,400	33,965
5-	752 UNIFORMS	36,830	34,124	32,600	30,500	50,230
5-	791 VEHICLE REPLACEMENT FEES	117,325	117,325	130,000	130,000	124,120
5-	799 MISCELLANEOUS	0	240	100	0	100
	TOTAL COMMODITIES	249,675	305,763	313,260	276,040	317,175
6-	790 CAPITAL OUTLAYS	22,542	7,299	9,700	9,250	0
	TOTAL CAPITAL	22,542	7,299	9,700	9,250	0
7-	714 MAINTENANCE MOTOR VEHICLES FEES	159,500	160,640	163,855	163,855	167,135
7-	715 MAINTENANCE OTHER EQUIPMENT	13,316	14,526	20,300	24,300	16,900
	TOTAL REPAIRS & MAINTENANCE	172,816	175,166	184,155	188,155	184,035
	TOTAL PATROL EXPENDITURES	4,617,637	4,991,963	5,177,805	5,145,385	5,587,420

POLICE – INVESTIGATIONS

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
<u>Uniformed</u>			
Police Lieutenant	1	1	\$129,985
Police Sergeant	1 (50%)	1 (50%)	56,733
Police Officers	3	3	290,133
Police Officer (LHS Reimbursable – 75%)	1	1	97,554
Police Officer (MEG)	1	1	86,692
Hireback			38,088
Reimbursable Overtime			17,178
Training			1,227
Holiday			3,680
			<hr/> \$721,270

Account Detail

705 Contractual Services

Critical Reach Services	\$435
Lantern Software	500
Investigations Internet	1,000
Online Investigate Search	3,000
Leads – Online Pawnshop/Scrap	<u>3,000</u>
	\$7,935

706 Materials & Supplies

Evidence/Fingerprint Supplies	\$3,500
Beast Software Licenses	2,500
Miscellaneous	<u>3,450</u>
	\$9,450

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 POLICE INVESTIGATIONS 01-05-03

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED	608,287	577,601	695,155	695,155	721,270
	TOTAL SALARIES & WAGES	608,287	577,601	695,155	695,155	721,270
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	7,278	6,482	10,030	10,030	10,460
	TOTAL EMPLOYEE BENEFITS	7,278	6,482	10,030	10,030	10,460
3-	705 CONTRACTUAL SERVICES	5,921	6,258	7,235	7,235	7,935
3-	756 NORTHERN ILLINOIS CRIME LAB	29,342	29,410	30,200	30,200	30,505
	TOTAL CONTRACTUAL	35,263	35,668	37,435	37,435	38,440
5-	706 MATERIALS AND SUPPLIES	1,180	4,954	8,550	8,425	9,450
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	444	418	1,000	800	1,000
5-	752 UNIFORMS	5,498	5,712	5,600	5,600	5,600
5-	786 DRUG FORFEITURE EXPENSE	0	0	0	0	0
5-	799 MISCELLANEOUS	0	450	500	0	500
	TOTAL COMMODITIES	7,122	11,534	15,650	14,825	16,550
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	714 MAINTENANCE MOTOR VEHICLES FEES	13,370	13,370	13,640	13,640	13,915
7-	715 MAINTENANCE - OTHER EQUIPMENT	0	0	0	0	0
	TOTAL REPAIRS & MAINTENANCE	13,370	13,370	13,640	13,640	13,915
	TOTAL INVESTIGATIONS EXPENDITURES	671,320	644,655	771,910	771,085	800,635

POLICE – PUBLIC EDUCATION

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 POLICE - PUBLIC EDUCATION 01-05-04

		2013-14	2014-15	2015-16	2015-16	2016-17
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	877	1,010	5,000	5,505	8,500
	TOTAL COMMODITIES	877	1,010	5,000	5,505	8,500
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	714 MAINTENANCE MOTOR VEHICLES	1,140	0	0	0	0
	TOTAL REPAIRS & MAINTENANCE	1,140	0	0	0	0
	TOTAL CRIME PREVENTION EXPENDITURES	2,017	1,010	5,000	5,505	8,500

POLICE – COMMUNITY SERVICE

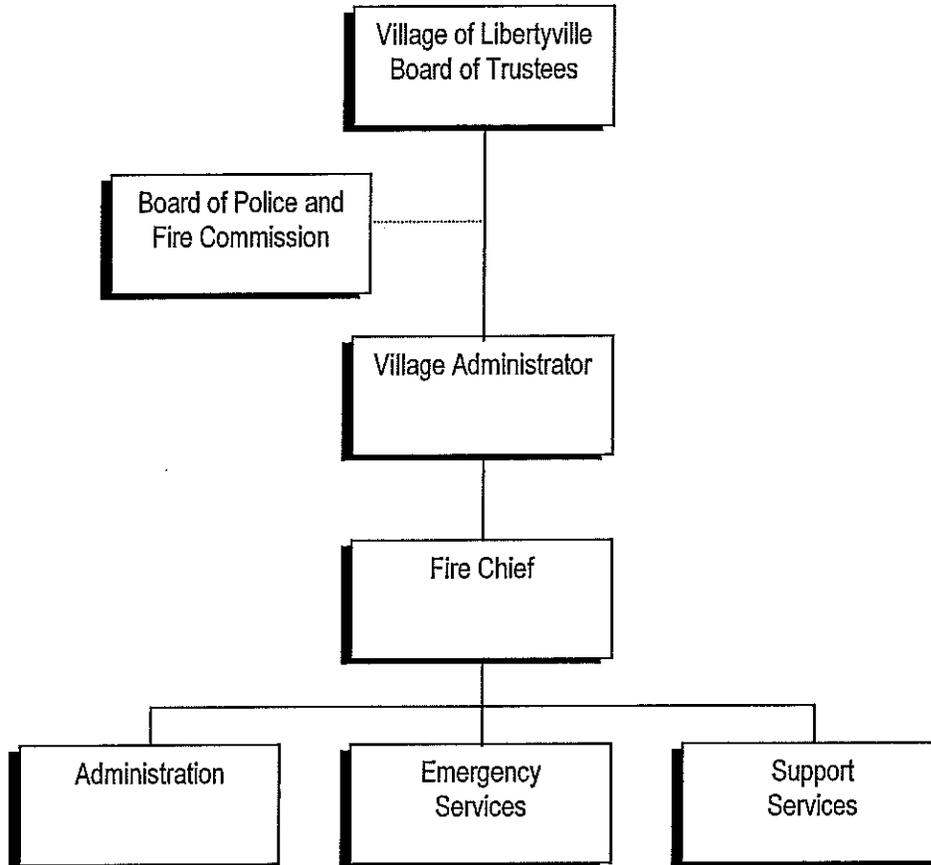
<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
<u>Civilian</u>			
Public Service Officers	1(50%)	1(50%)	\$33,411
Crossing Guards	8	7	36,771
Overtime			
- Hireback			3,200
- Reimbursable			2,100
Part-Time Public Service Officer (16 hrs./week)			18,786
Part-Time Public Service Summer			9,792
Part-Time Public Service Officer (20 hrs./week) 50%			7,800
			<hr/> \$111,860

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

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	702 SALARIES-CIVILIAN	95,010	85,533	110,590	105,140	111,860
	TOTAL SALARIES & WAGES	95,010	85,533	110,590	105,140	111,860
2-	793 EMPLOYER CONTRIBUTION - IMRF	4,063	4,257	4,200	4,200	4,655
2-	794 EMPLOYER CONTRIBUTION - FICA	7,208	6,479	8,485	8,485	8,560
	TOTAL EMPLOYEE BENEFITS	11,271	10,736	12,685	12,685	13,215
3-	751 ANIMAL CARE	765	749	1,200	800	1,200
	TOTAL CONTRACTUAL	765	749	1,200	800	1,200
5-	706 MATERIALS AND SUPPLIES	82	72	1,200	1,200	500
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	25	0	500	0	500
5-	752 UNIFORMS	1,530	1,797	1,500	1,500	1,500
	TOTAL COMMODITIES	1,637	1,869	3,200	2,700	2,500
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	24,280	24,280	24,770
	TOTAL REPAIRS & MAINTENANCE	23,800	23,800	24,280	24,280	24,770
TOTAL COMMUNITY SERVICE EXPENDITURES		132,483	122,687	151,955	145,605	153,545

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.

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. *This goal was completed in August. ISO provided results to the Village in December improving the Village Classification from 4 to 3.*
- 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. *This goal is completed. Nine Automatic Response Agreements were reviewed, updated and approved by the Village Board.*
- 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. *This goal is currently in progress, all personnel should be trained and State certified by May 1, 2016.*
- 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 emergencies. The session will cover topics which include being informed, making a plan, building a kit, and getting involved. *This is currently a work in progress; some lesson plan development is in place. We will continue to move forward with goal developing a lesson plan and rolling this goal into the 2016 - 2017 goals to provide education to the community through workshops.*

2016-17 Goals

- 1) Coordinate and host Public Emergency Preparedness Workshops. These workshops will be designed to educate residents on how to better prepare for an emergency. Workshops will include education and instruction from the Fire Department, Police Department, and Public Works.
- 2) Develop and implement an EMS patient outcome quality improvement program. Currently, quality improvement for the Libertyville Paramedics is implemented by the Advocate Condell EMS System. Although this process provides feedback, the feedback provided is clinical in nature. The department wants to measure patient outcome in an effort to show our clinical care is having a positive outcome on the patients we transport to the hospital. Measuring patient outcomes and focusing on quality improvement will improve patient care. Our goal is to improve patient care which will ultimately improve patient outcomes. Once implemented, this goal will be ongoing and a daily part of doing business in the Fire Department. We expect to have this program implemented by December to start 2017 with the new program.
- 3) Improve On-Scene Incident Command Skills for Department Officers. Through a combination of in house training, professional training and the Target Solutions library, the fire department will improve the Incident Command skill sets of our Department Officers. This training will also include our Police partners in an effort to develop the partnerships and confidence needed to manage an incident where a Unified Command is required. This will be implemented through training programs developed internally and through joint training exercises with the LPD and neighboring fire and police agencies. This goal will be ongoing due to its relevance; we will implement this program immediately within the organization.
- 4) Develop Public - Private Partnership to support disaster preparedness. Promoting public - private partnerships is important in preparing for major incidents and disasters in our community. Different from the training proposed above, public - private partnerships would focus on business and education facilities rather than individual residents. The goal would be to focus on faith based and educational organizations in the Village and Fire District. The potential for serious incident at these types of facilities is high. Through community partnerships we can share resources and information to make Libertyville a safer community. This goal will include educational workshops hosted by the Village and would include one community exercise involving the faith and educational organizations in spring or summer.
- 5) Improve and redesign the Fire Department "After the Fire Packet". The "After Fire Packet" is a folder of information given to a fire victim/s to help them through the process after a fire occurs. The packet includes hotel information, restoration company information, guidance to help work with your insurance company and contractors, plus tips to help a fire victim get through the first few days of a traumatic fire. Recommendations include making the packet more user friendly and adding more information to better assist fire victims.

Performance Data

	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015
<i>Output Measures</i>					
Total Calls for Service	3,769	3,823	3,758	3,983	4,275
Fire Calls	1,060	962	1,028	1,106	995
Rescue Calls	2,108	2,301	2,189	2,443	2,648
Trouble and Other	341	281	178	178	165
Fire Safety Inspections	965	830	1,097	1,038	1,348
Public Education Classes	232	159	182	157	142
Block Parties	31	29	44	40	46
Child Car Seat Installations	295	283	218	196	384
Plan Reviews: Village	258	272	339	226	270
Plan Reviews: District	99	72	74	84	87
<i>Effectiveness Measures</i>					
Number of Emergency Calls Which Overlapped	1,154	1,144	1,268	1,348	1,348
	30.60%	29.90%	33.70%	34.00%	29.40%
Emergency Call Processing Time (in seconds)	-	25.38	23.86	20.56	20.64
Emergency Calls Processed Within 60 Seconds	-	92.66%	94.33%	95.41%	95.26%

Summary Statistics

Type of Call	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015
Fire Village	763	700	757	817	733
Fire District	308	247	269	265	262
Rescue Village	1573	1802	1763	1815	2066
Rescue District	487	456	426	549	461
Rescue Knollwood					121
Trouble Village	232	185	131	134	126
Trouble District	47	65	47	44	39
Other Village	12	19	2	7	0
Other District	10	12	0	2	0
Tollroad District	77	58	77	94	73
Mutual Aid Given	260	279	286	256	394
Total	3769	3823	3758	3983	4275
Mutual Aid Received	135	231	386	369	292
Total Village Calls					2925
Total District Calls					835
Excludes Mutual Aid, Knollwood and Given calls					

DEPARTMENT SUMMARY

REVENUES	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATE	2016-17 APPROVED
PROPERTY TAXES FIRE PROTECTION	803,147	822,990	815,000	812,500	755,000
FIRE BUREAU-PERMITS/FEEES	76,740	107,198	60,000	78,000	70,000
LIBERTYVILLE FIRE PROTECTION DISTRICT	2,574,966	2,668,521	2,708,000	2,779,725	2,842,975
ALARM FEES	214,521	192,986	203,000	203,000	205,600
AMBULANCE FEES	709,872	776,599	795,000	795,000	810,000
FIRE SERVICES	16,919	22,021	115,000	123,080	118,080
TOTAL	4,396,165	4,590,315	4,696,000	4,791,305	4,801,655

EXPENDITURES					
SALARIES & WAGES	3,875,310	4,056,330	4,255,940	4,149,275	4,420,510
EMPLOYEE BENEFITS	1,798,357	2,001,285	2,076,350	2,080,820	2,209,795
CONTRACTUAL	396,804	396,207	450,655	445,520	469,155
UTILITIES	47,124	42,659	42,000	41,500	42,700
COMMODITIES	387,196	422,119	455,855	450,345	463,475
CAPITAL	27,782	2,994	10,000	10,000	0
REPAIRS & MAINTENANCE	244,589	247,138	258,275	257,495	262,830
TRANSFERS	15,000	15,000	20,000	20,000	20,000
DEBT	0	0	0	0	0
TOTAL FIRE DEPARTMENT EXPENDITURES	6,792,162	7,183,732	7,569,075	7,454,955	7,888,465

PERSONNEL

ADMINISTRATION

FIRE CHIEF	1	1	1	1	1
DEPUTY FIRE CHIEF	0	0	1	1	1
ASSISTANT FIRE CHIEF	1	1	1	1	1
ADMINISTRATIVE ASSISTANT I	1	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	9
FIREFIGHTER/PARAMEDIC	29	30	30	30	27

SUPPORT SERVICES

ASSISTANT FIRE CHIEF	1	1	1	1	1
TOTAL	41	42	43	43	43

FIRE – GENERAL ADMINISTRATION/INFORMATION SERVICES

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
<u>Uniformed – Full-Time</u>			
Fire Chief	1 (70%)	1 (70%)	\$114,441
Deputy Fire Chief	1 (70%)	1 (70%)	91,993
Assistant Fire Chief	1 (30%)	1 (30%)	38,996
			<hr/>
			\$245,430
<u>Civilian</u>			
Administrative Assistant I	1	1	\$59,110

Account Detail

726	Travel, Training, Subscriptions and Dues	
	Dues	\$1,265
	Training	<u>1,500</u>
		\$2,765

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES-UNIFORMED FULL-TIME	135,250	141,230	235,450	160,785	245,430
1-	704 SALARIES-CIVILIAN	52,524	53,816	56,455	56,455	59,110
	TOTAL SALARIES & WAGES	187,774	195,046	291,905	217,240	304,540
2-	793 EMPLOYER CONTRIBUTION - IMRF	7,112	7,356	7,295	7,295	7,745
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	5,523	5,697	8,300	7,500	8,080
	TOTAL EMPLOYEE BENEFITS	12,635	13,053	15,595	14,795	15,825
3-	742 CONTRACTUAL SERVICES	2,484	2,699	4,650	4,650	4,700
	TOTAL CONTRACTUAL	2,484	2,699	4,650	4,650	4,700
4-	710 TELEPHONE	21,850	15,813	17,000	16,500	17,000
	TOTAL UTILITIES	21,850	15,813	17,000	16,500	17,000
5-	722 POSTAGE	1,101	1,288	1,700	800	1,600
5-	723 OFFICE SUPPLIES	2,449	2,739	2,200	2,200	2,200
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	482	687	1,840	1,790	2,765
5-	799 MISCELLANEOUS	522	1,008	500	500	500
	TOTAL COMMODITIES	4,554	5,722	6,240	5,290	7,065
6-	790 CAPITAL OUTLAY	4,175	2,994	10,000	10,000	0
	TOTAL CAPITAL	4,175	2,994	10,000	10,000	0
	TOTAL FIRE ADMINISTRATION EXPENDITURES	233,472	235,327	345,390	268,475	349,130

FIRE – FIRE PREVENTION

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
Fire Marshal	1	1	\$129,985
Civilian Fire Inspectors (Part-Time)	2	2	60,740
			\$190,725

Account Detail

724 Public Education

School Handouts	\$400
Camera Repair & Supplies	400
Inspection Forms	500
Miscellaneous	<u>700</u>
	\$2,000

726 Travel/Training/Subscription/Dues

Schools/Seminars	\$3,000
Publications	1,300
Dues	1,050
Care Seat Tech Certifications	<u>200</u>
	\$5,550

705 Contractual

Alarm Hook-Up Fees (Reimbursed)	\$3,000
---------------------------------	---------

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

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED FULL TIME	120,784	120,111	121,995	121,995	129,985
1-	704 SALARIES-CIVILIAN	46,769	67,149	59,405	59,405	60,740
	TOTAL SALARIES & WAGES	167,553	187,260	181,400	181,400	190,725
2-	740 SICK LEAVE BUYBACK					
2-	793 EMPLOYER CONTRIBUTION - IMRF	6,332	9,226	7,675	7,675	7,850
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	5,267	6,814	6,325	6,325	6,530
	TOTAL EMPLOYEE BENEFITS	11,599	16,040	14,000	14,000	14,380
3-	705 CONTRACTUAL	2,360	1,050	3,000	2,500	3,000
	TOTAL CONTRACTUAL	2,360	1,050	3,000	2,500	3,000
5-	723 OFFICE SUPPLIES	0	267	200	270	250
5-	724 PUBLIC EDUCATION	1,551	1,908	2,000	2,000	2,000
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	3,606	2,450	4,865	4,920	5,550
	TOTAL COMMODITIES	5,157	4,625	7,065	7,190	7,800
6-	790 CAPITAL OUTLAY	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	714 MAINTENANCE MOTOR EQUIPMENT FEES	8,750	8,840	9,020	9,020	9,200
7-	715 MAINTENANCE OTHER EQUIPMENT			200	200	200
	TOTAL REPAIRS & MAINTENANCE	8,750	8,840	9,220	9,220	9,400
	TOTAL FIRE PREVENTION EXPENDITURES	195,419	217,815	214,685	214,310	225,305

FIRE – EMERGENCY SERVICES

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
<u>Uniformed – Full-Time</u>			
Fire Chief	1 (30%)	1 (30%)	\$47,853
Deputy Fire Chief	1 (30%)	1 (30%)	40,245
Assistant Fire Chief	1(100%);2 (70%)	1 (100%); 2 (70%)	311,963
Fire Lieutenants	6	9	951,482
Firefighters/Paramedics	30	27	2,349,467
Overtime			125,000
Good Attendance Incentive			15,000
Acting Shift Commander Over-Time			12,000
Training – OT			6,500
Training – Technical Rescue			26,700
			\$3,886,210
 Account Detail			
705 Contractual Services		726 Travel/Training/Subscription/Dues	
Dispatch	\$250,540	Dues/Publications/Conferences	\$2,100
		Training	11,500
707 Firefighter Supplies		Tuition Reimbursement	18,000
Fire Supplies	\$4,400	Target Solutions Training	3,440
Paramedic Supplies & Oxygen	13,070	Video Conference Internet	3,550
Maintenance of Boat & Dive Equip.	3,600		\$38,590
	\$21,070		
		728 Technical Services	
720 Insurance		Special Team Physicals	\$3,000
Medical	\$778,340	Collection Agency	2,500
Dental	48,755	Respiratory Physicals	2,500
Life	5,475	Audiometric Testing	500
PSEBA Costs (2)	40,720	Ambulance Billing	39,000
	\$873,290	Fire Dist Contract-Knollwood	22,500
		Firehouse Support	1,000
			\$71,000
721 IRMA		730 Rental & User Fees	
Annual Contribution	\$116,720	Lake County SRT Assessment	\$5,275
Deductible Expenses	10,000	Metropolitan Support Service	600
	\$126,720	MABAS Assessment	600
		Paramedic Fees	6,720
			\$13,195

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

			2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
1-	701	SALARIES - UNIFORMED FULL TIME	3,483,843	3,636,668	3,745,425	3,713,425	3,886,210
1-	702	SALARIES - PAID ON CALL	0	0	0	0	0
1-	704	SALARIES - DISPATCHERS	0	0	0	0	0
TOTAL SALARIES & WAGES			3,483,843	3,636,668	3,745,425	3,713,425	3,886,210
2-	720	INSURANCE	650,145	682,288	804,910	810,180	873,290
2-	740	SICK LEAVE BUYBACK	41,226	42,471	0	0	0
2-	787	EMPLOYER CONTRIBUTION-FIRE PENSION	1,034,771	1,195,513	1,190,000	1,190,000	1,252,175
2-	788	PAID ON CALL PENSIONS	2,975	2,800	2,800	2,800	2,800
2-	793	EMPLOYER CONTRIBUTION - IMRF	0	0	0	0	0
2-	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	44,503	48,594	48,505	48,505	50,760
TOTAL EMPLOYEE BENEFITS			1,773,620	1,971,666	2,046,215	2,051,485	2,179,025
3-	705	CONTRACTUAL SERVICES	200,717	228,819	236,260	236,910	250,540
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	142,347	106,454	122,850	122,850	126,720
3-	728	TECHNICAL SERVICES	36,481	52,210	70,960	65,600	71,000
3-	730	RENTAL AND USER FEES	12,415	4,975	12,935	13,010	13,195
TOTAL CONTRACTUAL			391,960	392,458	443,005	438,370	461,455
5-	707	FIREFIGHTER/EMS SUPPLIES	22,031	20,831	19,400	19,400	21,070
5-	723	OFFICE SUPPLIES	0	0	300	300	300
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	23,705	30,256	35,250	30,615	38,590
5-	799	MISCELLANEOUS	289	0	1,000	1,000	1,000
TOTAL COMMODITIES			46,025	51,087	55,950	51,315	60,960
6-	790	CAPITAL OUTLAYS	3,800	0	0	0	0
TOTAL CAPITAL			3,800	0	0	0	0
TOTAL FIRE EMERGENCY EXPENDITURES			5,699,248	6,051,879	6,290,595	6,254,595	6,587,650

FIRE – SUPPORT SERVICES

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
<u>Uniformed – Full-Time</u>			
Assistant Fire Chief	1 (30%)	1 (30%)	\$39,035
 Account Detail			
707 Firefighter Supplies Fire Supplies \$9,100 Turn Out Gear <u>15,700</u> \$24,800		715 Maintenance Other Equipment SCBA Maintenance \$5,000 Air Testing & Equipment 1,800 Miscellaneous Equipment 1,500 Saws and Tools 2,200 Ground Ladder Testing <u>1,300</u> \$11,800	
712 Maintenance Building A/C Heating Maintenance \$3,400 Overhead Door Repair 3,500 Fire Extinguisher Inspections 1,000 General Building Maintenance 6,000 Station Furnishings 1,000 Elevator 4,000 Fire Extinguisher Services 500 Tools and Supplies 1,070 Miscellaneous <u>1,100</u> \$21,570		752 Uniforms Firefighters \$13,500 Officers/Other 8,350 Badges/Class A Uniform <u>1,500</u> \$23,350	
713 Maintenance Grounds Landscaping \$4,000			

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

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED FULL TIME	36,140	37,356	37,210	37,210	39,035
	TOTAL SALARIES & WAGES	36,140	37,356	37,210	37,210	39,035
2-	740 SICK LEAVE BUYBACK					
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	503	526	540	540	565
	TOTAL EMPLOYEE BENEFITS	503	526	540	540	565
4-	709 UTILITIES (Station 3)	25,274	26,846	25,000	25,000	25,700
	TOTAL UTILITIES	25,274	26,846	25,000	25,000	25,700
5-	706 MATERIALS AND SUPPLIES	16,164	14,474	14,000	14,000	14,500
5-	707 FIREFIGHTER SUPPLIES	19,673	25,068	24,700	24,700	24,800
5-	752 UNIFORMS	20,623	20,983	22,900	22,850	23,350
5-	791 VEHICLE REPLACEMENT FEES	275,000	300,000	325,000	325,000	325,000
5-	799 MISCELLANEOUS		160			
	TOTAL COMMODITIES	331,460	360,685	386,600	386,550	387,650
6-	790 CAPITAL OUTLAYS	19,807	0	0	0	0
	TOTAL CAPITAL	19,807	0	0	0	0
7-	712 MAINTENANCE BUILDINGS	16,284	19,411	21,570	20,975	21,570
7-	713 MAINTENANCE GROUNDS	3,543	419	4,000	4,000	4,000
7-	714 MAINTENANCE MOTOR VEHICLES	205,470	207,525	211,685	211,625	216,060
7-	715 MAINTENANCE OTHER EQUIPMENT	10,542	10,943	11,800	11,675	11,800
	TOTAL REPAIRS & MAINTENANCE	235,839	238,298	249,055	248,275	253,430
8-	789 TRANSFER PUBLIC BLDG IMPROVEMENT FUND	15,000	15,000	20,000	20,000	20,000
	TOTAL TRANSFERS	15,000	15,000	20,000	20,000	20,000
	TOTAL FIRE SUPPORT EXPENDITURES	664,023	678,711	718,405	717,575	726,380

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

	2013-14	2014-15	2015-16	2015-16	2016-17
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	0
UTILITIES	617	1,346	1,150	1,395	100
COMMODITIES	916	723	1,175	1,775	1,740
CAPITAL	693	30,487	32,000	31,800	1,000
REPAIRS & MAINTENANCE	4,976	5,605	5,300	5,300	5,500
TRANSFERS	0	5,000	0	0	0
DEBT	0	0	0	0	0
TOTAL	7,202	43,161	44,625	40,270	8,340

Account Detail

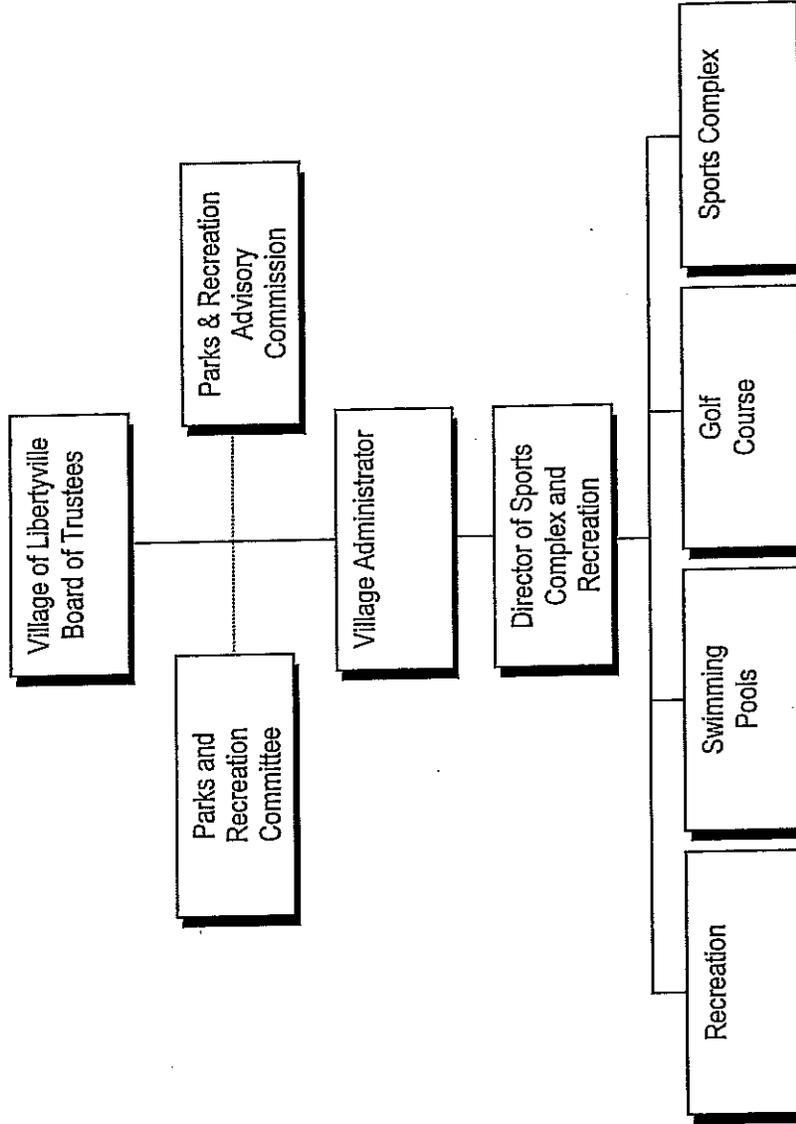
790 Capital Outlay		726 Travel, Training, Subscription & Dues	
Miscellaneous	\$1,000	Training	\$450
		Dues	215
715 Maintenance Other Equipment		Subscription	600
Early Warning Siren Repairs	\$5,500		<u>\$1,265</u>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 EMERGENCY MANAGEMENT AGENCY 01-10

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
3- 728 TECHNICAL SERVICES	0	0	5,000	0	-
3- 742 PHOTOCOPYING	0	0	0	0	0
TOTAL CONTRACTUAL	0	0	5,000	0	0
4- 708 ELECTRICITY	214	210	150	100	100
4- 710 TELEPHONE	403	1,136	1,000	1,295	0
TOTAL UTILITIES	617	1,346	1,150	1,395	100
5- 717 COMPUTER EQUIPMENT AND SUPPLIES	0	0	350	350	350
5- 723 OFFICE SUPPLIES	771	60	125	125	125
5- 724 PUBLIC EDUCATION	0	0	0	0	0
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	145	663	700	1,300	1,265
TOTAL COMMODITIES	916	723	1,175	1,775	1,740
6- 790 CAPITAL OUTLAYS	693	30,487	32,000	31,800	1,000
TOTAL CAPITAL	693	30,487	32,000	31,800	1,000
7- 715 MAINTENANCE OTHER EQUIPMENT	4,976	5,605	5,300	5,300	5,500
TOTAL REPAIRS & MAINTENANCE	4,976	5,605	5,300	5,300	5,500
8- 789 TECHNOLOGY EQUIP. & REPLACE	0	5,000	0	0	0
TOTAL TRANSFERS	0	5,000	0	0	0
TOTAL EMERGENCY MGMT AGENCY EXPENDITURES	7,202	43,161	44,625	40,270	8,340

RECREATION DEPARTMENT

Recreation Department



RECREATION DEPARTMENT

The Recreation Department, part of the Village's Recreation & Sports Complex Department, operates programs and maintains facilities for the recreational use of residents, as well as visitors and guests of the Village. These recreational facilities and programs provide individuals and families with opportunities, experiences and benefits enhancing the Libertyville community. Department operations include 19 parks, Adler Park Lodge, the Crawford House at Butler Lake Park, the Riverside Park Buildings, public swimming pools at both Adler Park and Riverside Park, various park pavilions, Butler Lake, the Senior Center at the Libertyville Civic Center and the Libertyville Sports Complex.

2015-16 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. *Weekly Staff meetings and regular interaction with front-line staff helped our operations, enabling adjustments as needed. On-site observations took place several times a month. Input from customers and employees gave us valuable feedback from our Summer Day Camp, Swimming Pools and Pre-School customers. The Department was voted a Top Pick in the 2015 Daily Herald Readers' Choice Award for Best Park District-Department, Best Family Value and Best Summer Day Camp.*
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. *The exterior repairs of the Riverside Park Kinder Korner Pre-School building were successfully completed. Improvements to Riverside Pool and installation of a new shade umbrella deck area were completed. The sale of the Bolander property, along with the transition of Department offices, staff and program facilities to the Libertyville Sports Complex, was successfully completed.*
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. *Strong alliances continued with the strategic partners of the Department. Participation and cooperation took place with Visit Lake County, MainStreet, the GLMV Chamber, Libertyville School Districts #70 and #128, local sports organizations and other groups. A long-term lease agreement with Libertyville Little League Baseball was finalized to allow their continued use of Butler Lake Park.*
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. *Three current programs made successful transitions*

to new locations as a result of the sale of the Bolander property: Teen Travelers Biking Program to Adler Park, SafetyTown to the LSC and the Dance Ensemble program to the new Dance Studio at the LSC. Adler Summer Day Camp had one of its most successful seasons with increased registrations. Special events such as Daddy-Daughter Dance and Mother & Son Cookout were sellouts. Lunch with the Bunny and Breakfast with Santa were also sellouts, each adding an extra sold-out session. The teamwork of our Adler Pool Staff and the LSC Fitness Center Staff produced a successful 4th Annual Kids Triathlon at Adler Park & Pool in May, as well as the first-ever Foodie 5K Run-Walk event at Adler Park benefitting the Northern Illinois Food Bank.

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. *Regular financial reviews, along with individual meetings with Staff members, allowed for the ability to manage and adjust programs as needed to monitor their financial success. End of session review meetings took place to analyze the fiscal results to ensure financial vitality of our programs while continuing fair and affordable pricing. Summer Day Camp experienced a 34% enrollment increase.*
6. Marketing and Awareness: Continue to drive awareness of 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. *Marketing remained a priority to promote and brand Department offerings. The three seasonal (3) Registration Guides, mailed to Village residents, featured fresh and improved content to enable easier understanding and registration for our programs. Social media and Eblast reminders increased by 15% to promote to our customer database. 'Reminder Postcards' again helped Libertyville residents gain awareness of our summer programs. Recreation programming was also cross marketed in the LSC E-Newsletters.*
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. *Successful completion of the Bolander-LSC Transition Project took place in the summer with the relocation of staff, offices, resources, etc. to the LSC and its renovated facilities. Hockey rink relocation plans and site selection continue to be discussed. Successful completion of Riverside Pool umbrella and deck renovations. Successful completion of the Riverside Park Kinder Korner Pre-School building exterior repairs. 10-Year Capital plan was reviewed to be in a position to determine, and adjust, current needs and long term plans.*

2016-17 Goals

1. Improve Operations: Continue to improve the day to day operation, safety and customer service for every program offered and every facility provided through the Recreation Department. Interaction with our customers and our front-line staff will allow us to measure our operations via surveys, direct conversations and testimonials, and compare to previous programs. Weekly on-site inspections, observations and staff meetings will enable operational adjustments as needed.
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. Seek to gain positive revenue growth for all programs and augment overall department revenues by 5% compared to the previous year.
3. Facilities: Maintain the quality standards of our Recreation and Parks facilities, grounds and equipment through pro-active and regular maintenance using available resources. Continue regular on-site inspections with key Staff of the Parks Division and Public Works Department to stay ahead in maintenance of facilities. Update and prioritize short term needs and long term plans for our Parks and Pools to ensure maintenance and upgrades.
4. Programming and Offerings: Maintain popular and successful programs, adjust programs that need improvement, and re-evaluate programs that are not popular, trendy or financially prudent. Introduce two (2) new programs, events or activities to the Recreation portfolio.
5. Alliances and Outreach: Continue to nurture positive alliances with Libertyville School Districts #70 & #128, other area schools along with organizations such as MainStreet, Visit Lake County (Convention & Visitors Bureau), GLMV Chamber, local sports organizations, local park districts and other groups. This will be accomplished through our memberships, attendance at meetings and teamwork on mutually beneficial programs.
6. Marketing and Awareness: Continue Registration Guide direct mailings, and postcard reminder, to all Libertyville residents. Make our Website more customer friendly with improved content, current information and easier registration. Add to the frequency of our e-blast mailings to our previous registrants by 10%. Continue a marketing mix of advertising, direct mailing, news stories and social media to promote our programs.
7. Capital Improvement and Long Range Planning: Work within the 10-Year Parks-Recreation Capital Improvement Plan to identify, modify and prioritize capital improvements for the current needs of our operations. Review the long term feasibility of our facilities and infrastructure. Complete structural improvements to Riverside Pool, repairs to the Riverside pre-school building, furniture and flooring enhancements at Adler Pool and finalize location site for the Hockey Rink and its construction.

Performance Data

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Projected 2016-17
<i>Output Measures</i>					
Recreation Program Participants	14,939	16,497	15,196	16,730	16,800
Summer Day Camp Participants	1,976	1,859	1,704	2,346	2,375
Total Pool Usage	32,772	27,755	33,000	34,000	36,000
Swim Lesson Participants	1,689	1,226	1,100	1,063	1,200

DEPARTMENT SUMMARY

	2013-14	2014-15	2015-16	2015-16	2016-17
REVENUES/EXPENSES BY DIVISION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
RECREATION PROPERTY TAX	359,627	375,034	374,000	372,500	355,000
RECREATION FEES	612,274	599,166	645,000	749,000	755,000
RENTALS	12,120	18,118	18,000	18,000	19,000
PARKS/REC SCHOLARSHIPS & DONATIONS	7,300	7,975	10,500	10,500	10,500
TOTAL RECREATION REVENUE	991,321	1,000,293	1,047,500	1,150,000	1,139,500
RECREATION EXPENDITURES	2,908,565	1,644,867	1,760,985	1,713,941	1,742,150
NET INCOME/(DEFICIT) RECREATION PROGRAMS	-1,917,244	-644,574	-713,485	-563,941	-602,650
SWIMMING FEES (Passes, Daily, Lessons)	204,732	220,661	224,000	222,800	228,000
SWIMMING PROGRAMS	94,649	72,652	112,000	92,400	114,000
CONCESSIONS-POOLS	21,269	29,869	30,000	30,820	32,000
TOTAL POOL REVENUE	320,650	323,182	366,000	346,020	374,000
POOL EXPENDITURES	342,962	355,779	365,060	359,840	378,105
NET INCOME/(DEFICIT) POOL	-22,312	-32,597	940	-13,820	-4,105
GOLF RENTALS	0	0	0	0	0
GREENS FEES	19,750	20,750	20,000	0	0
PRO SHOP MERCHANDISE	0	0	0	0	0
TOTAL GOLF REVENUE	19,750	20,750	20,000	0	0
GOLF EXPENDITURES	15,714	13,421	27,095	20,760	10,545
NET INCOME/(DEFICIT) GOLF	4,036	7,329	-7,095	-20,760	-10,545
SENIOR CENTER MEAL & TRIP FEES	16,196	15,812	17,000	16,000	16,000
SENIOR CENTER SPONSORSHIP	5,944	5,912	6,500	4,100	6,500
TOTAL SENIOR REVENUE	22,140	21,724	23,500	20,100	22,500
SENIOR EXPENDITURES	57,842	53,981	56,135	56,385	72,335
NET INCOME/(DEFICIT) SENIOR PROGRAM	-35,702	-32,257	-32,635	-36,285	-49,835
TOTAL PARK & RECREATION REVENUE	1,353,861	1,365,949	1,457,000	1,516,120	1,536,000
EXPENDITURES					
SALARIES & WAGES	628,320	659,635	687,790	698,151	735,840
EMPLOYEE BENEFITS	133,438	138,776	139,130	139,130	145,225
CONTRACTUAL	158,331	137,009	157,675	153,360	154,890
UTILITIES	67,389	80,338	71,840	68,620	68,545
COMMODITIES	137,471	145,813	162,975	159,550	168,015
CAPITAL	3,916	2,275	4,000	3,600	4,000
REPAIRS & MAINTENANCE	83,188	65,471	90,635	88,000	84,930
TRANSFERS	2,113,030	838,731	895,230	840,515	841,690
DEBT	0	0	0	0	0
TOTAL RECREATION EXPENSES	3,325,083	2,068,048	2,209,275	2,150,926	2,203,135
NET INCOME/(DEFICIT) RECREATION	-1,971,222	-702,099	-752,275	-634,806	-667,135
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	0	0	0	0	0
PARKS FACILITY TECHNICIAN	1	1	1	1	1
PARKS GROUND ASSISTANT	1	1	1	1	1
RECREATION SUPERVISOR	4	4	3	3	3
TOTAL	10	10	10	10	10

RECREATION

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
Director of Recreation and Sports Complex	1 (20%)	1 (20%)	\$27,621
Recreation Manager	1	1	75,655
Recreation & SC Business Manager	1 (80%)	1 (80%)	72,599
Administrative Assistant II	1	1	49,680
			\$225,555
<u>Salaries Tot Programs</u>			
Pre-School Director			\$39,050
Kinder Korner			51,590
Summer Programs			6,615
Pre-School			12,250
			\$109,505
<u>Salaries – Youth/Teen Program</u>			
Day Camps			\$110,475
Teen Programs			13,030
Other			1,020
			\$124,525
<u>Salaries – Special/Cultural Events</u>			
Dance Programs			\$25,990

Account Detail**706 Supplies – Tot Programs**

Kinder Korner	\$5,700
Pre-School Supplies	2,315
Adventure Camp	225
Safety Town	1,650
Sunshine Kids	450
Junior Counselor Uniforms	100
	<u>\$10,440</u>

707 Supplies – Youth Program

Day Camp	\$22,000
Teen Travelers	3,000
Ice Skating	500
Red Cross	500
Copier	1000
Summer School Bus	3,000
	<u>\$30,000</u>

712 Maintenance of Building

Custodial Services	\$16,350
Sprinkler Inspections	315
Fire Extinguisher	150
Paper Products	1,100
Pest Control	1,000
HVAC	700
Miscellaneous	1,825
	<u>\$21,440</u>

713 Independent Contractors

Karate	\$20,000
Tennis	32,000
Lacrosse	5,000
Ice Skating	8,000
Gymnastics	8,000
Libertyville Gardens	4,000
Science Fun	4,500
Various Others	2,400
	<u>\$83,900</u>

716 Dance Program

Dance Recital/Costumes	\$4,900
Recital Fees	2,800
Miscellaneous	400
	<u>\$8,100</u>

720 Insurance

Medical	\$41,950
Dental	2,225
Life	455
	<u>\$44,630</u>

721 IRMA

Annual Contribution	\$26,110
Deductible Expenses	10,000
	<u>\$36,110</u>

722 Seasonal Brochures

Brochure Printing	\$18,300
Postage	8,000
Flyers/Postcards	7,000
	<u>\$33,300</u>

726 Travel/Training/Dues/Subscription

Memberships	\$300
Training	800
Target Solutions Training	640
Subscriptions	300
	<u>\$2,040</u>

732 Supplies – Special Events

Breakfast with Santa	1200
Lunch with Bunny	1000
Campfire	275
July 4 th Tent For Village Band	1,800
Daddy – Daughter Dance	3,000
Miscellaneous (Other Programs)	1225
	<u>\$8,500</u>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - ADMINISTRATIVE STAFF	200,313	207,137	216,950	216,950	225,555
1-	702 SALARIES - TOT PROGRAMS	99,460	102,981	107,355	104,095	109,505
1-	703 SALARIES - YOUTH/TEEN PROGRAMS	93,390	101,446	103,760	122,081	124,525
1-	705 SALARIES - SPECIAL/CULTURAL EVENTS	24,657	20,542	26,960	25,000	25,990
	TOTAL SALARIES & WAGES	417,820	432,106	455,025	468,126	485,575
2-	720 INSURANCE	43,615	44,629	44,790	44,790	44,630
2-	793 EMPLOYER CONTRIBUTION - IMRF	34,072	35,629	35,525	35,525	36,800
2-	794 EMPLOYER CONTRIBUTION - FICA	31,549	32,559	32,785	32,785	37,145
	TOTAL EMPLOYEE BENEFITS	109,236	112,817	113,100	113,100	118,575
3-	713 INDEPENDENT CONTRACTOR	84,190	75,349	87,500	87,500	83,900
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	28,234	20,160	25,525	28,625	36,110
3-	742 PHOTOPROCESSING	2,000	2,337	2,340	1,035	0
	TOTAL CONTRACTUAL	114,424	97,846	115,365	117,160	120,010
4-	708 ELECTRICITY	26,342	30,208	28,000	23,350	23,000
4-	709 NORTH SHORE GAS	3,905	3,580	3,500	3,500	3,500
4-	710 TELEPHONE	4,481	3,585	4,000	4,000	4,000
	TOTAL UTILITIES	34,728	37,373	35,500	30,850	30,500
5-	706 SUPPLIES & EXPENSES - TOT PROGRAMS	8,541	8,656	10,435	10,285	10,440
5-	707 SUPPLIES & EXPENSES - YOUTH PROGRAMS	19,048	21,305	28,600	27,510	30,000
5-	716 DANCE PROGRAM EXPENSES	9,161	6,768	8,500	7,675	8,100
5-	722 SEASONAL BROCHURES	28,857	28,937	32,640	30,500	33,300
5-	723 OFFICE SUPPLIES	5,634	5,630	8,000	8,100	8,000
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	255	314	1,400	1,165	2,040
5-	732 SUPPLIES & EXP - SPECIAL EVENT FAMILY	4,875	6,808	6,700	7,930	8,500
5-	734 SUPPLIES & EXP - SPECIAL EVENT YOUTH	0	0	0	0	0
5-	736 CREDIT CARD BANK FEE	18,579	19,031	20,000	20,000	20,000
5-	750 REFUNDS	-108	-135	0	0	0
5-	761 BAD DEBT EXPENSE	93	0	0	0	0
5-	788 CASH SHORT	59	81	0	0	0
5-	799 MISCELLANEOUS	2,000	2,000	2,000	2,000	2,000
	TOTAL COMMODITIES	96,994	99,395	118,275	115,165	122,380
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	712 MAINTENANCE BUILDINGS	20,433	24,699	26,550	27,085	21,440
7-	714 MAINTENANCE MOTOR VEHICLES	1,900	1,900	1,940	1,940	1,980
	TOTAL REPAIRS & MAINTENANCE	22,333	26,599	28,490	29,025	23,420
8-	787 TRANSFER BUILDING IMPROVEMENT FUND	5,000	5,000	10,000	10,000	10,000
8-	788 SPORTS COMPLEX-DEBT	2,108,030	833,731	885,230	830,515	831,690
8-	789 TECHNOLOGY EQUIPMENT & REPLACEMENT					
	TOTAL TRANSFERS	2,113,030	838,731	895,230	840,515	841,690
	TOTAL RECREATION EXPENDITURES	2,908,565	1,644,867	1,760,985	1,713,941	1,742,150

RECREATION – SWIMMING POOL OPERATIONS

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
<u>Administrative</u>			
Director of Recreation & Sports Complex	1 (10%)	1 (10%)	\$13,810
Recreation Supervisor	1 (50%)	1 (50%)	27,775
			\$41,585
<u>Concessions</u>			
Concession Workers			\$6,120
<u>Pool Operations</u>			
Cashiers			\$6,700
Pool Managers			22,950
Lifeguards			94,350
Morning Cleaning			6,000
			\$130,000
<u>Lessons</u>			
Swim Coach			\$12,000
Assistant Supervisor			6,200
Instructor			13,400
Aqua Exercise Instructors			1,600
			\$33,200

Account Detail

721 IRMA

Annual Contribution	\$17,380
Deductible Losses	2,000
	\$19,380

726 Travel, Training, Subscriptions & Dues

Swim Conference	\$675
Red Cross Fees	2,345
	\$3,020

732 Concession Expense

Frozen Food	\$4,000
Other Food	3,600
Paper Goods	300
Cleaning Items	300
Soda/Water	3,500
Miscellaneous	2,015
	\$13,715

716 Maintenance - Pool

Chlorine	\$5,000
CO ²	4,400
Other Chemicals	11,650
Miscellaneous	2,650
Painting Pools	1,565
Epoxy Flooring	9,500
Equipment Replacement	4,100
Painting of Main Building	5,600
	\$44,465

752 Uniform

Swimsuits	\$2,200
Staff Uniforms	1,500
Staff - Additional Uniforms (Reimbursed)	1,300
Swim Team	1,000
	\$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

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
1-	701 SALARIES-ADMINISTRATIVE	36,442	37,860	39,685	39,685	41,585
1-	702 SALARIES-CONCESSIONS	4,926	6,354	6,000	5,460	6,120
1-	703 SALARIES-PUBLIC SWIM	115,984	130,065	125,000	131,130	130,000
1-	704 SALARIES-SWIM LESSONS	32,176	32,282	38,200	29,870	33,200
TOTAL SALARIES & WAGES		189,528	206,561	208,885	206,145	210,905
2-	793 EMPLOYER CONTRIBUTION - IMRF	5,485	5,913	5,130	5,130	5,450
2-	794 EMPLOYER CONTRIBUTION - FICA	14,283	15,565	15,985	15,985	16,145
TOTAL EMPLOYEE BENEFITS		19,768	21,478	21,115	21,115	21,595
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	12,375	11,083	13,405	10,350	19,380
3-	742 PRINTING AND PHOTOCOPYING	0	0	0	0	0
TOTAL CONTRACTUAL		12,375	11,083	13,405	10,350	19,380
4-	708 ELECTRICITY	15,198	17,210	16,500	17,725	18,000
4-	709 NORTH SHORE GAS	15,710	23,816	18,000	18,000	18,000
4-	710 PHONE	1,447	1,615	1,600	1,700	1,700
TOTAL UTILITIES		32,355	42,641	36,100	37,425	37,700
5-	705 SUPPLIES-SWIM LESSONS	2,301	1,404	1,500	2,040	1,900
5-	706 MATERIALS AND SUPPLIES	4,502	4,267	5,125	5,125	5,125
5-	707 SUPPLIES-MAINTENANCE	489	393	450	450	450
5-	723 OFFICE SUPPLIES	298	240	250	230	250
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	2,175	2,966	3,175	2,895	3,020
5-	732 CONCESSION EXPENSE	11,964	16,975	13,500	14,890	13,715
5-	734 SPECIAL EVENTS	311	135	1,000	600	1,000
5-	752 UNIFORMS	4,510	6,428	6,000	4,395	6,000
5-	799 MISCELLANEOUS	1,301	2,399	2,100	2,015	2,100
TOTAL COMMODITIES		27,851	35,207	33,100	32,640	33,560
6-	790 CAPITAL OUTLAYS	3,916	2,275	4,000	3,600	4,000
TOTAL CAPITAL		3,916	2,275	4,000	3,600	4,000
7-	712 MAINTENANCE BUILDING	4,861	5,135	4,850	4,965	6,500
7-	716 MAINTENANCE POOLS	52,308	31,399	43,605	43,600	44,465
TOTAL REPAIRS & MAINTENANCE		57,169	36,534	48,455	48,565	50,965
TOTAL SWIMMING POOL EXPENDITURES		342,962	355,779	365,060	359,840	378,105

RECREATION – LIBERTYVILLE GOLF COURSE

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
Ground Maintenance Supervisor	0	0	0
Account Detail			
712 Maintenance Building		713 Maintenance Grounds	
Miscellaneous	\$325	Mowing	\$8,970
		Pond Maintenance	<u>1,250</u>
			\$10,220

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

BUDGETED EXPENDITURES	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 APPROVED	2015-16 ESTIMATE	2016-17 APPROVED
1- 702 SALARIES - PRO SHOP					0
1- 703 SALARIES - MAINTENANCE	-372	0	0	0	0
TOTAL SALARIES & WAGES	-372	0	0	0	0
2- 747 UNEMPLOYMENT	0	0	0	0	0
2- 793 EMPLOYER CONTRIBUTION - IMRF	-51	0	0	0	0
2- 794 EMPLOYER CONTRIBUTION - FICA	-27	0	0	0	0
TOTAL EMPLOYEE BENEFITS	-78	0	0	0	0
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	12,375	11,083	13,405	10,350	0
TOTAL CONTRACTUAL	12,375	11,083	13,405	10,350	0
5- 706 MATERIALS AND SUPPLIES	0	0	0	0	0
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	0	0	0	0	0
5- 733 GOLF COURSE SUPPLIES	-14	0	0	0	0
5- 734 SPECIAL EVENTS	0	0	0	0	0
5- 791 VEHICLE REPLACEMENT FEES	0	0	0	0	0
5- 799 MISCELLANEOUS	117	0	0	0	0
TOTAL COMMODITIES	103	0	0	0	0
6- 790 CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
7- 712 MAINTENANCE BUILDING	3,686	2,338	3,625	1,770	325
7- 713 MAINTENANCE GROUNDS	0	0	10,065	8,640	10,220
7- 714 MAINTENANCE-VEHICLE	0	0	0	0	0
7- 715 MAINTENANCE EQUIPMENT	0	0	0	0	0
TOTAL REPAIRS & MAINTENANCE	3,686	2,338	13,690	10,410	10,545
TOTAL LIBERTYVILLE GOLF EXPENDITURES	15,714	13,421	27,095	20,760	10,545

RECREATION – SENIOR PROGRAMS

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
Senior Coordinator (Part Time)	1	1	\$24,360
Part-time Staffing			<u>15,000</u>
			\$39,360
 Account Detail			
706 Material and Supplies		714 Senior Trips	
Entertainment	\$3,500	Theater	\$4,600
Meal Supplies	<u>1,200</u>	Trips	<u>500</u>
	\$4,700		\$5,100
 713 Contractual Services			
Catered Lunches	\$15,500		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
1- 701 SALARIES - ADMINISTRATION	21,344	20,968	23,880	23,880	39,360
TOTAL SALARIES & WAGES	21,344	20,968	23,880	23,880	39,360
2- 793 EMPLOYER CONTRIBUTION - IMRF	2,879	2,877	3,085	3,085	3,192
2- 794 EMPLOYER CONTRIBUTION - FICA	1,633	1,604	1,830	1,830	1,863
TOTAL EMPLOYEE BENEFITS	4,512	4,481	4,915	4,915	5,055
3- 713 CONTRACTUAL SERVICES	19,157	16,997	15,500	15,500	15,500
TOTAL CONTRACTUAL	19,157	16,997	15,500	15,500	15,500
4- 709 UTILITIES	306	324	240	345	345
TOTAL UTILITIES	306	324	240	345	345
5- 706 MATERIALS AND SUPPLIES	5,657	4,174	4,550	4,700	4,700
5- 707 MEAL SUPPLIES	2,324	2,199	2,050	2,045	2,275
5- 714 SENIOR TRIPS	4,542	4,838	5,000	5,000	5,100
5- 732 SPECIAL EVENTS	0	0	0	0	0
TOTAL COMMODITIES	12,523	11,211	11,600	11,745	12,075
TOTAL SENIOR PROGRAMS EXPENDITURES	57,842	53,981	56,135	56,385	72,335

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
GENERAL FUND SUMMARY

	2013-14	2014-15	2015-16	2015-16	2016-17
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<u>REVENUES</u>					
PROPERTY TAXES	5,955,719	6,248,988	6,391,000	6,368,000	6,493,500
OTHER TAXES	1,749,077	1,545,947	1,510,000	1,525,000	1,517,000
LICENSES & PERMITS	1,067,154	1,371,028	1,083,600	1,203,350	1,115,000
INTERGOVERNMENTAL	8,994,678	10,405,035	9,939,920	10,183,905	10,284,630
CHARGES FOR SERVICES	6,574,773	6,783,091	6,901,400	7,065,985	7,043,655
FINES & FORFEITURES	683,220	787,448	650,000	742,000	690,000
INTEREST	10,530	15,854	15,000	25,000	25,000
MISCELLANEOUS	339,312	787,142	368,125	552,830	450,075
TRANSFERS	0	0	0	0	0
TOTAL REVENUES	25,374,463	27,944,533	26,859,045	27,666,070	27,618,860
<u>EXPENDITURES</u>					
LEGISLATIVE BOARDS	92,075	94,462	126,600	99,450	136,680
ADMINISTRATION	1,350,404	1,265,212	1,332,405	1,291,140	1,369,240
LEGAL	411,011	398,026	406,000	421,000	407,000
PUBLIC BUILDINGS	80,449	117,604	113,100	96,030	101,640
COMMUNITY ORGANIZATIONS	181,664	315,272	191,595	191,595	199,395
COMMUNITY DEVELOPMENT	1,427,236	1,855,714	1,982,180	2,006,580	2,097,350
CENTRAL BUSINESS DIST PARKING	41,195	59,296	117,285	107,540	97,300
PUBLIC WORKS	3,694,702	4,044,282	4,324,040	4,276,560	4,379,230
POLICE	7,431,553	7,779,367	8,207,125	8,132,670	8,696,965
FIRE	6,792,162	7,183,732	7,569,075	7,454,955	7,888,465
EMERGENCY MANAGEMENT AGENCY	7,202	43,161	44,625	40,270	8,340
RECREATION (1)	3,325,083	2,068,048	2,209,275	2,150,926	2,203,135
CONTINGENCY	0	0	0	0	0
TOTAL EXPENDITURES	24,834,736	25,224,176	26,623,305	26,268,716	27,584,740
NET INCOME / (LOSS) (1)	539,727	2,720,357	235,740	1,397,354	34,120
BEGINNING BALANCE MAY 1	9,900,640	10,440,367	13,160,724	13,160,724	14,558,078
ENDING BALANCE APRIL 30	10,440,367	13,160,724	13,396,464	14,558,078	14,592,198

CONCORD SPECIAL SERVICE AREA

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

Account Detail

780 Retention Pond Maintenance

Pond Maintenance (1/2 of cost)	\$1,500
Electric	1,745
Aerator Maintenance	<u>900</u>
	\$4,145

781 Landscape Maintenance

Mowing	\$8,490
Plant Replacement	225
Miscellaneous	<u>275</u>
	\$8,990

799 Miscellaneous

Fence Repairs	\$4,000
Miscellaneous	<u>5,015</u>
	\$9,015

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

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 PROPERTY TAX	24,030	23,130	22,500	22,500	22,770
690 INTEREST REVENUE	0	1	0	0	0
	<u>24,030</u>	<u>23,131</u>	<u>22,500</u>	<u>22,500</u>	<u>22,770</u>

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
728 ADMINISTRATION	1,200	1,200	1,250	1,250	1,275
7- 780 RETENTION POND MAINTENANCE	3,795	4,259	4,100	4,060	4,145
7- 781 LANDSCAPING	9,768	8,288	8,940	8,440	8,990
5- 799 MISCELLANEOUS	3,275	2,130	8,515	7,480	9,015
	<u>18,038</u>	<u>15,877</u>	<u>22,805</u>	<u>21,230</u>	<u>23,425</u>

CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	24,030	23,131	22,500	22,500	22,770
TOTAL EXPENDITURES	18,038	15,877	22,805	21,230	23,425
NET INCOME / (LOSS)	5,992	7,254	(305)	1,270	(655)
BEGINNING BALANCE MAY 1	32,245	38,237	45,491	45,491	46,761
ENDING BALANCE APRIL 30	38,237	45,491	45,186	46,761	46,106

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 Support Services 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. In January, 2016 Illinois law changed and the State surcharge is now \$0.87 per line, regardless of line type. The surcharge is collected by the Illinois State Police distributed to the Libertyville ETSB.

2015-16 Goals

1. Two Factor Authentication ETSB will fund and implement additional security on 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. *This project is completed.*
2. Fire Mobile Data fleet replacement ETSB will continue to update and replace aging mobile data computers in the Fire fleet. *This project is complete for this year.*

2016-17 Goals

1. Improved Data Links ETSB will fund the upgrade of current data links between the Village and the Consolidated Communications Center.
2. Police radio network ETSB will assist in finalizing the migration of the Police radio network to the STARCOM system, as well as the decommissioning of the current radio network
3. ETSB Dissolution As mandated in legislation passed in late 2015, the ETSB must dissolve and merge with another no later than July 1, 2017 due to not operating its own PSAP. Staff and the ETSB Board will work with our Consolidated Communications Center partners to create an IGA for a new Joint ETSB.

EMERGENCY TELEPHONE SYSTEM BOARD – 9-1-1

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
Police Support Services Manager	1 (10%)	1 (10%)	\$11,135
 Account Detail			
705 Contractual Services		728 Technical Services	
New World Mobile Software	21,000	Technical Services	\$500
New World Multi-Agency Server	5,000	Computer Programming	<u>1,000</u>
Enroute Mobile Software	3,500		\$1,500
Starcomm User Fees	22,000		
MDC Wireless	15,000	726 Travel, Training and Dues	
Dispatch Contract	<u>107,670</u>	Professional Memberships	\$300
	\$174,170		
 715 Maintenance Other Equipment		 790 Capital Outlay	
MDC Maintenance	\$750	Police/Fire Mobile Radios	\$6,000
Two Factor Software Maintenance	500	Data Link Between	
Other Equipment	5,000	Libertyville & Vernon Hills	22,000
UPS Maintenance	1,000	Pager/Radio Replacement	10,000
Police Radio Network	<u>39,000</u>	Mobile Data computer	
	\$46,250	Replacements (6)	<u>58,000</u>
 716 Maintenance 911 Equipment			\$96,000
Radio Maintenance (Police & Fire)	\$5,000		
Router Maintenance	4,500		
Leads T-1 Circuit	<u>6,100</u>		
	\$15,600		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
EMERGENCY TELEPHONE SYSTEM 03-00

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
623 TELEPHONE SURCHARGE	128,285	115,051	121,000	109,000	109,000
624 WIRELESS SURCHARGE	256,859	228,405	209,000	209,000	209,000
676 GRANTS	0	119,114	0	0	0
690 INTEREST	685	740	450	450	450
699 MISCELLANEOUS	99	0	0	0	0
TOTAL EMERGENCY TELEPHONE SYSTEM REVENUES	385,928	463,310	330,450	318,450	318,450

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- 701 SALARIES	10,128	10,357	10,625	10,625	11,135
TOTAL SALARIES & WAGES	10,128	10,357	10,625	10,625	11,135
2- 720 INSURANCE	0	0	0	0	0
2- 793 EMPLOYER CONTRIBUTION - IMRF	1,371	1,419	1,385	1,385	1,460
2- 794 EMPLOYER CONTRIBUTION - FICA	768	785	820	820	855
TOTAL EMPLOYEE BENEFITS	2,139	2,204	2,205	2,205	2,315
3- 705 CONTRACTUAL SERVICES	107,530	120,145	141,100	141,100	174,170
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	9,279	8,310	8,555	7,760	8,190
3- 728 TECHNICAL SERVICES	976	976	500	500	1,500
TOTAL CONTRACTUAL	117,785	129,431	150,155	149,360	183,860
4- 710 TELEPHONE	56,452	51,226	48,000	30,000	48,000
TOTAL UTILITIES	56,452	51,226	48,000	30,000	48,000
5- 706 MATERIALS AND SUPPLIES	14	0	0	0	0
5- 717 COMPUTER EQUIPMENT AND SUPPLIES	0	0	0	0	0
5- 723 OFFICE SUPPLIES	0	0	0	0	0
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	0	0	300	10	300
5- 752 UNIFORMS	0	0	0	0	0
TOTAL COMMODITIES	14	0	300	10	300
6- 790 CAPITAL OUTLAY	47,275	195,743	59,500	233,600	96,000
6- 792 COMPUTER AIDED DISPATCH EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL	47,275	195,743	59,500	233,600	96,000
7- 715 MAINTENANCE OF OTHER EQUIPMENT	29,875	41,944	42,750	42,550	46,250
7- 716 MAINTENANCE OF 911 EQUIPMENT	17,314	15,455	15,100	12,100	15,600
TOTAL REPAIRS & MAINTENANCE	46,989	57,399	57,850	54,650	61,850
TOTAL EMERGENCY TELEPHONE SYSTEM EXP	280,782	446,360	328,635	480,450	403,460

	2013-14	2014-15	2015-16	2015-16	2016-17
EMERGENCY TELEPHONE SYSTEM SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	385,928	463,310	330,450	318,450	318,450
TOTAL EXPENDITURES	280,782	446,360	328,635	480,450	403,460
NET INCOME / (LOSS)	105,146	16,950	1,815	(162,000)	(85,010)
BEGINNING BALANCE MAY 1	429,036	534,182	551,132	551,132	389,132
ENDING BALANCE APRIL 30	534,182	551,132	552,947	389,132	304,122

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

	2013-14	2014-15	2015-16	2015-16	2016-17
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
5- 632 DONATIONS	1,235	2,780	1,000	50,235	1,000
5- 642 SODA MACHINE REVENUE	739	895	2,500	1,200	1,500
	<u>1,974</u>	<u>3,675</u>	<u>3,500</u>	<u>51,435</u>	<u>2,500</u>

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
5- 725 SODA PURCHASE	880	1,258	1,500	400	1,500
5- 726 ANTIQUE FIRE TRUCK REPAIRS	0	0	2,000	0	2,000
5- 799 EMS SUPPLIES	2,826	6,268	5,000	46,000	5,000
	<u>3,706</u>	<u>7,526</u>	<u>8,500</u>	<u>46,400</u>	<u>8,500</u>

FIRE FUND SUMMARY	2013-14	2014-15	2015-16	2015-16	2016-17
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	1,974	3,675	3,500	51,435	2,500
TOTAL EXPENDITURES	3,706	7,526	8,500	46,400	8,500
NET INCOME / (LOSS)	(1,732)	(3,851)	(5,000)	5,035	(6,000)
BEGINNING BALANCE MAY 1	28,017	26,285	22,434	22,434	27,469
ENDING BALANCE APRIL 30	26,285	22,434	17,434	27,469	21,469

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

Exercise Equipment and Maintenance	\$5,000
SRT/Haz-Mat Equipment	10,000
Public Education Material	1,000
Firefighting/Emergency Medical Equipment	32,500
Station Supplies and Maintenance	11,500
	<u>\$60,000</u>

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

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATE	2016-17 APPROVED
617 FOREIGN FIRE INSURANCE TAX	60,718	46,686	45,000	49,650	45,000
690 INTEREST REVENUE	9	7	0	0	0
699 MISCELLANEOUS	14,740	0	0	0	0
	<u>75,467</u>	<u>46,693</u>	<u>45,000</u>	<u>49,650</u>	<u>45,000</u>

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATE	2016-17 APPROVED
BUDGETED EXPENDITURES					
790 FIREFIGHTING/EMERGENCY MEDICAL EQUIP	69,976	28,191	60,000	42,000	60,000
799 MISCELLANEOUS	746	428	0	0	0
	<u>70,722</u>	<u>28,619</u>	<u>60,000</u>	<u>42,000</u>	<u>60,000</u>

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATE	2016-17 APPROVED
FOREIGN FIRE INSURANCE TAX FUND SUMMARY					
TOTAL REVENUES	75,467	46,693	45,000	49,650	45,000
TOTAL EXPENDITURES	70,722	28,619	60,000	42,000	60,000
NET INCOME / (LOSS)	4,745	18,074	(15,000)	7,650	(15,000)
BEGINNING BALANCE MAY 1	77,182	81,927	100,001	100,001	107,651
ENDING BALANCE APRIL 30	81,927	100,001	85,001	107,651	92,651

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

799 Miscellaneous

Miscellaneous Repairs and Reserves	\$7,050
------------------------------------	---------

781 Landscape Maintenance

Pond Maintenance (7 months)	\$6,060
Plant Material Replacement	<u>1,200</u>
	\$7,260

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

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 PROPERTY TAX	22,841	21,368	21,165	21,165	20,525
690 INTEREST REVENUE	0	1	0	25	0
699 MISCELLANEOUS	0	0	0	0	0
	<u>22,841</u>	<u>21,369</u>	<u>21,165</u>	<u>21,190</u>	<u>20,525</u>

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
728 ADMINISTRATION	1,200	1,200	1,250	1,250	1,275
780 RETENTION POND MAINTENANCE	4,000	4,000	5,000	2,990	5,000
781 LANDSCAPING	6,966	7,100	7,225	7,220	7,260
799 MISCELLANEOUS	0	3,160	7,050	3,000	7,050
	<u>12,166</u>	<u>15,460</u>	<u>20,525</u>	<u>14,460</u>	<u>20,585</u>

	2013-14	2014-15	2015-16	2015-16	2016-17
TIMBER CREEK SPECIAL SERVICE AREA	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	22,841	21,369	21,165	21,190	20,525
TOTAL EXPENDITURES	12,166	15,460	20,525	14,460	20,585
NET INCOME / (LOSS)	10,675	5,909	640	6,730	(60)
BEGINNING BALANCE MAY 1	53,572	64,247	70,156	70,156	76,886
ENDING BALANCE APRIL 30	<u>64,247</u>	<u>70,156</u>	<u>70,796</u>	<u>76,886</u>	<u>76,826</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

738 Asphalt Resurfacing	
Resurfacing	\$610,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

MOTOR FUEL TAX 07-00

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
624 MOTOR FUEL TAX ALLOTMENTS	591,609	678,014	483,500	524,120	526,100
690 INTEREST	142	114	125	290	125
699 MISCELLANEOUS	0	0	0	0	0
TOTAL MOTOR FUEL TAX REVENUES	591,751	678,128	483,625	524,410	526,225

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
716 MAINT STREETS & ALLEYS	113,231	87,241	50,000	-	-
738 ASPHALT RESURFACING	599,999	546,507	550,000	610,000	610,000
799 MISCELLANEOUS	0	0	0	0	0
TOTAL MOTOR FUEL TAX EXPENDITURES	713,230	633,748	600,000	610,000	610,000

	2013-14	2014-15	2015-16	2015-16	2016-17
MOTOR FUEL TAX SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	591,751	678,128	483,625	524,410	526,225
TOTAL EXPENDITURES	713,230	633,748	600,000	610,000	610,000
NET INCOME / (LOSS)	(121,479)	44,380	(116,375)	(85,590)	(83,775)
BEGINNING BALANCE MAY 1	969,937	848,458	892,838	892,838	807,248
ENDING BALANCE APRIL 30	848,458	892,838	776,463	807,248	723,473

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		Memorial Day	800
Landscape-Streetscape Maintenance	\$4,225	Music License	<u>700</u>
Snow Removal	15,000		\$15,900
Downtown Planting	5,750	762 Civic Center	
Rose Garden	3,540	Exterior Painting	\$1,000
Tree Replacement	3,000	Generator Maintenance	1,000
Trash Can Repair	1,500	Elevator Maintenance	1,500
Bench Repair	2,755	Sprinklers/Fire Extinguisher	1,500
Sidewalk Cleaning	3,725	Plumbing, Electrical	3,000
Irrigation Repairs	150	HVAC Maintenance	3,000
Downtown Iron Fence Painting	4,500	RTU Replacement, Crane Only	
Tree Grate Replacement	<u>6,850</u>	Miscellaneous	1,500
	\$50,995	Roof Repair/Replacement	<u>60,000</u>
			\$72,500
720 Cook House		770 Sports Complex Marketing	
Gas	\$1,500	Website	\$9,325
Tuckpoint & Seal Chimneys	18,000	Website-Responsive Design	1,000
Alarm and Phone	2,000	Stock Photos For Publications	500
HVAC Maintenance	1,500	Marketing and Advertising	<u>45,000</u>
Pest Control	1,300		\$55,825
Fire Extinguisher	200		
Janitorial	1,000	781 Adler Cultural Center	
Window Cleaning	1,000	HVAC Maintenance	\$2,000
Roof & Window Repair	5,000	Painting, Power washing	2,500
Repair Window & Wall Leaks	20,000	Fire Extinguisher	500
Miscellaneous	<u>3,000</u>	Pest Control	800
	\$54,500	Miscellaneous Repair	2,500
		Adler Master Plan	5,000
759 Tourism Promotions		Replace Roof	<u>45,000</u>
Lake County Visitors Map/Guide	\$6,300		\$58,300
Dining Guide	4,000		
GLMV Map/Guide	630		
60048 Promotions	5,120		
Hotel Brochure Rack Distribution	6,450		
Great Lakes Advertising	770		
Other Tourism Efforts	<u>1,800</u>		
	\$25,070		

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

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601	HOTEL/MOTEL TAX	268,093	298,912	300,000	345,000	345,000
611	BANNER SALES	0	21,300	0	0	0
625	LCCF CONTRIBUTION-LIBERTYVILLE DAYS	15,081	13,712	14,000	11,720	12,000
680	GRANTS	4,010	0	0	0	0
690	INTEREST REVENUE	87	317	300	300	300
699	MISCELLANEOUS	1,875	2,125	0	0	0
		<u>289,146</u>	<u>336,366</u>	<u>314,300</u>	<u>357,020</u>	<u>357,300</u>

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
701	LIBERTYVILLE DAYS	26,803	24,442	30,280	20,370	30,280
713	DOWNTOWN BEAUTIFICATION	25,121	76,241	56,830	48,770	50,995
720	COOK HOUSE	12,451	9,901	103,300	87,010	54,500
750	MAINSTREET LIBERTYVILLE	5,000	5,000	10,000	10,000	10,000
755	BANNER PROGRAM	0	25,557	0	1,885	0
757	VILLAGE BAND	3,122	2,998	3,000	3,000	3,000
759	TOURISM PROMOTIONS	22,828	23,596	24,580	24,355	25,070
760	LAKE CO CONVENTION & VISITOR'S BUREAU	10,000	10,000	10,000	10,000	11,500
761	SPECIAL EVENTS	18,906	14,551	24,275	26,010	15,900
762	CIVIC CENTER	20,337	49,788	55,900	39,675	72,500
770	SPORTS COMPLEX MARKETING	47,120	55,040	62,600	61,015	55,825
781	ADLER CULTURAL CENTER	23,875	36,564	36,300	36,300	58,300
799	MISCELLANEOUS	0	0	0	0	0
		<u>215,563</u>	<u>333,678</u>	<u>417,065</u>	<u>368,390</u>	<u>387,870</u>

		2013-14	2014-15	2015-16	2015-16	2016-17
HOTEL/MOTEL TAX FUND SUMMARY		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		289,146	336,366	314,300	357,020	357,300
TOTAL EXPENDITURES		215,563	333,678	417,065	368,390	387,870
NET INCOME / (LOSS)		73,583	2,688	(102,765)	(11,370)	(30,570)
BEGINNING BALANCE MAY 1		333,560	407,143	409,831	409,831	398,461
ENDING BALANCE APRIL 30		407,143	409,831	307,066	398,461	367,891

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

EXPENDITURES	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATE	2016-17 APPROVED
SALARIES & WAGES	105,375	108,821	120,900	111,795	123,885
EMPLOYEE BENEFITS	35,502	36,915	39,870	37,500	40,885
CONTRACTUAL	35,571	34,763	35,235	36,120	34,985
UTILITIES	15,828	8,538	9,590	8,805	9,085
COMMODITIES	26,759	19,419	20,900	18,210	19,750
CAPITAL	0	0	0	0	80,000
REPAIRS & MAINTENANCE	129,523	87,375	102,060	68,675	106,685
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	348,558	295,831	328,555	281,105	415,275

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
Public Service Officer	1	1	\$55,350
Public Service Officer	1 (50%)	1 (50%)	33,410
Administrative Assistant II	1 (25%)	1 (25%)	17,100
Accounting Assistant II	1 (15%)	1 (15%)	10,025
Overtime			500
Part-time Public Service Officer (50%)			7,500
			<u>\$123,885</u>

Account Detail

710 Phone		729 Software Maintenance	
Pay Phones (\$153 x 12 months)	\$1,835	Paystation Software Maintenance	\$6,500
Alarm & Emergency Phones	650	Reporting Software	4,900
	<u>\$2,485</u>	Ticketing System	5,500
			<u>\$16,900</u>
713 Maintenance Grounds		730 Rental of Land	
Landscaping – Downtown Train	\$2,590	Legion Lot	\$6,600
Landscaping Prairie Crossing and Harris Road	5,760		
Prairie Crossing Repairs	10,000	720 Insurance	
Snow Plowing	60,000	Medical	\$14,200
Janitorial Services	8,400	Dental	910
Other	1,290	Life	70
Prairie Crossing Mowing	5,645		<u>\$15,180</u>
Rodent Damage Repairs	10,000		
Tuckpoint Train Station at Midlothian	3,000	791 Downtown Station Improvements	
	<u>\$106,685</u>	Architect	\$80,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 COMMUTER PARKING 14-00

		2013-14	2014-15	2015-16	2016-17	2016-17
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
665	PERMT FEES	149,665	148,350	135,000	140,000	159,000
666	DAILY FEES	32,382	32,883	32,000	26,000	28,000
667	NORTH CENTRAL COMMUTER	18,931	22,671	22,000	22,500	25,000
668	MILWAUKEE DISTRICT NORTH STATION	82,926	95,929	98,000	95,000	105,000
670	DAILY ENVELOPE FEE	21,298	21,976	21,000	21,000	21,800
671	CONVENIENCE PASS-PRAIRIE XING	51,472	69,055	68,000	74,775	82,000
690	INTEREST	6,480	6,046	3,600	4,150	4,500
699	MISCELLANEOUS	3,200	-	-	-	-
TOTAL COMMUTER PARKING REVENUES		366,354	396,910	379,600	383,425	425,300
BUDGETED EXPENDITURES		2013-14	2014-15	2015-16	2015-16	2016-17
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES	105,375	108,821	120,900	111,795	123,885
TOTAL SALARIES & WAGES		105,375	108,821	120,900	111,795	123,885
2-	720 INSURANCE	13,484	13,973	15,040	14,880	15,180
2-	793 EMPLOYER CONTRIBUTION - IMRF	14,268	14,942	15,600	14,400	16,230
2-	794 EMPLOYER CONTRIBUTION - FICA	7,750	8,000	9,230	8,220	9,475
TOTAL EMPLOYEE BENEFITS		35,502	36,915	39,870	37,500	40,885
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	13,014	11,655	11,995	10,885	11,485
3-	729 SOFTWARE MAINTENANCE	14,157	15,608	16,640	18,635	16,900
3-	730 RENTAL OF LAND	8,400	7,500	6,600	6,600	6,600
TOTAL CONTRACTUAL		35,571	34,763	35,235	36,120	34,985
4-	708 ELECTRICITY	6,475	6,166	7,200	6,350	6,600
4-	710 PHONE	9,353	2,372	2,390	2,455	2,485
TOTAL UTILITIES		15,828	8,538	9,590	8,805	9,085
5-	706 MATERIALS AND SUPPLIES	9,597	2,966	2,600	2,410	2,950
5-	722 POSTAGE	809	266	800	800	800
5-	736 CREDIT CARD FEES	11,593	14,652	16,500	14,000	15,000
5-	750 REFUNDS	1,560	1,535	1,000	1,000	1,000
5-	799 MISCELLANEOUS	3,200	0	0	0	0
TOTAL COMMODITIES		26,759	19,419	20,900	18,210	19,750
6-	790 CAPITAL	0	0	0	0	0
6-	791 DOWNTOWN STATION IMPROVEMENTS	0	0	0	0	80,000
6-	792 NORTH CENTRAL STATION IMPROVEMENTS	0	0	0	0	0
TOTAL CAPITAL		0	0	0	0	80,000
7-	713 MAINTENANCE GROUNDS	129,523	87,375	102,060	68,675	106,685
TOTAL REPAIRS & MAINTENANCE		129,523	87,375	102,060	68,675	106,685
TOTAL COMMUTER PARKING EXPENDITURES		348,558	295,831	328,555	281,105	415,275
COMMUTER PARKING SUMMARY		2013-14	2014-15	2015-16	2015-16	2016-17
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		366,354	396,910	379,600	383,425	425,300
TOTAL EXPENDITURES		348,558	295,831	328,555	281,105	415,275
NET INCOME / (LOSS)		17,796	101,079	51,045	102,320	10,025
BEGINNING BALANCE MAY 1		1,358,578	1,376,374	1,477,453	1,477,453	1,579,773
ENDING BALANCE APRIL 30		1,376,374	1,477,453	1,528,498	1,579,773	1,589,798

WATER AND SEWER OPERATING REVENUES

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

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 THORNBURY SSA TAX	0	0	0	0	0
625 STATE REIMBURSEMENT	0	0	0	0	0
644 WATER SALES	4,691,071	4,516,249	4,517,000	4,650,000	4,855,000
645 TANKER SALES	3,045	4,417	4,500	15,000	10,000
646 WATER SALES - PENALTIES	43,887	43,787	42,000	46,000	46,000
647 SEWER CHARGES	2,770,761	2,718,217	2,711,300	2,820,000	2,906,700
648 SEWER CHARGES - PENALTIES	26,670	27,412	24,000	25,000	25,000
661 WATER CONNECTION FEES	102,899	60,221	73,995	100,000	80,000
662 SEWER CONNECTION FEES	93,235	45,675	72,395	140,000	74,000
663 COUNTY SEWER CHARGE	415,644	434,251	440,000	447,340	448,000
664 LAKE COUNTY CONNECTION FEES	0	0	0	0	0
677 DAMAGE TO VILLAGE PROPERTY	237	3,829	0	0	0
680 GRANTS	19,095	0	0	0	0
684 METERS AND READOUTS	29,979	19,792	15,000	18,000	18,000
690 INTEREST	14,807	16,603	12,000	12,000	13,000
698 BOND PROCEEDS			4,200,000	4,200,000	0
695 BOND ISSUE PREMIUM	164,185	0	0	10,215	0
696 AMORT OF DEFERRED CELL TOWER REVENUE	8,000	8,000	0	0	0
699 MISCELLANEOUS	5,326	17,464	5,000	17,500	5,000
TOTAL WATER REVENUES	8,388,841	7,915,917	12,117,190	12,501,055	8,480,700

DEPARTMENT SUMMARY

	2013-14	2014-15	2015-16	2015-16	2016-17
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	1,666,704	1,714,647	1,739,105	1,732,535	1,776,875
EMPLOYEE BENEFITS	537,920	602,019	567,170	580,880	612,225
CONTRACTUAL	180,744	171,521	236,230	221,350	200,490
UTILITIES	895,943	922,874	920,715	920,505	915,565
COMMODITIES	2,793,112	2,606,222	2,819,705	2,689,165	2,701,065
CAPITAL	137,384	54,063	4,764,400	3,454,890	3,490,100
REPAIRS & MAINTENANCE	349,157	372,623	401,985	395,535	412,950
TRANSFERS	90,000	90,000	90,000	90,000	100,000
DEBT	350,764	285,956	849,975	972,535	1,037,490
TOTAL WATER & SEWER DEPARTMENT EXPENDITURES	7,001,728	6,819,925	12,389,285	11,057,395	11,246,760

2015-16 Goals

1. Screw Pump #1 Replacement. Emergency replacement of Screw Pump #1 which failed in December 2014. *Project completed and pump went online August 13, 2015.*
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. *Permit was issued April 1, 2015 and expires March 31, 2020. Through much negotiation with the IEPA the Village was granted a four – year compliance schedule to meet the 1.0 mg/l total phosphorous effluent limit. Facility planning is being conducted by RHMG Engineers, Inc. Through a present worth cost effective analysis, alternatives are being evaluated with Village Staff to determine the most effective means of achieving reliable phosphorous removal to meet the 1.0 mg/l total phosphorous discharge objective by April 2019.*
3. Masonry Repairs. Tuck pointing to the Screen/Grit Building and brick removal and coating of the West Secondary Digester shall be completed. *Tuck pointing of the Screen/Grit Building was accomplished.*
4. Upflow Clarifiers Isolation Valves. Replace two (2) 18-inch isolation valves on the Upflow Clarifiers influent lines. *Project was bid July 9, 2015 and three responsive proposals were received. Project was postponed as decommissioning of the Upflow Clarifiers was being evaluated in the Facility Master Plan. Replacement is planned to take place spring of 2016.*
5. Plant A Return Sludge Control Renovations. Replace pump control, level indicator and motors. Original controls are from 1965. *Successfully completed in October 2015.*
6. Design Engineering. Design engineering for Plant B Clarifiers Rehabilitation, Digester Boiler Dual Burner, Route 45 Lift Station renovations. *Currently in the design phase and will be solicited for competitive bids in the 2016/17 Budget year.*
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. *Village staff worked with consultants on the Underground Utilities and Peterson Road Interconnect Watermain from the preliminary work to project completion.*
8. Inflow & Infiltration Program. Identify sources of stormwater that find their way into the sanitary sewer system, prioritize the list and complete design & construction of priorities. *The project was successfully completed.*
9. Underground Utility Work for Road Programs. Complete the preliminary work to bid out underground utility work done in conjunction with the road program. *The preliminary work is complete and the bid opening is scheduled for February 2016.*

2016-17 Goals

1. National Pollutant Discharge Elimination System Permit (NPDES) Requirements. Complete design of chosen process and make equipment selection to remain on compliance schedule as outlined in Special Condition 24 of the NPDES Permit.
2. Masonry Repairs. Continue repairs focusing on the Digester Building and Tanks now it's been determined the secondary west tank will not be repurposed. Brick façade to be removed and polyuria coated.
3. Plant B Secondary Clarifier 5 Rehab. Rehabilitation of clarifier to be performed ahead of nutrient removal improvements. Sand blast and coat, refurbish the speed reducers, drive sprocket, chain & driven sprocket, replace flights & squeegees, recondition bridge, center column, cage truss, still well, scum collector. Replace all hardware with stainless steel. Replace corroded weirs and launders, replace control cabinet enclosure.
4. Route 45 Lift Station Renovations. This year marks this lift stations 50 years anniversary and is significantly beyond its useful life. Lift station will be completely rehabilitated.
5. Design Engineering. Design engineering for the rehabilitation of Screw Pump #1 (east pump).
6. Inflow & Infiltration Program. Identify sources of storm water and groundwater (I & I) that enter the sanitary sewer system, prioritize the list of locations and complete the design & construction to significantly reduce the I & I for these prioritized locations. This year we will continue work in Basin 7, which is the downtown area.
7. Underground Utility Work for Road Programs. Commence the necessary preliminary work to solicit competitive contractor bids for the required underground utility replacement work in conjunction with the scheduled road resurfacing work.

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 2012-13	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Projected 2016-17
<i>Output Measures</i>					
Water Supplied (mgd)	2,667	2,487	2,454	2,400	2,430
Water Main Breaks	24	30	25	26	24
Service Calls	3,967	3,708	4,262	4,000	4,000
Meters Replaced	97	117	110	120	115
Large Meters Tested	5	8	10	6	8
Number of Meters Converted to Radio Read	553	654	520	513	500
Utility Locates	2,216	2,641	2,500	4,000	3,700
<i>Effectiveness Measures</i>					
Water Main Replacements	3,945	8,000	5,520	4,000	4,000
New Water Mains Installed	0.00	0.00	0.00	1.00	0.00
Number of Service	7,930	7,930	7,930	7,930	7,930
<i>Efficiency Measures</i>					
Water Rate per 1,000 gallons	\$5.10	\$5.90	\$6.14	\$6.20	\$6.40
Water Utility Accounts	7,555	7,555	7,573	7,581	7,590
No. of staff per no. of Village Water Accounts	1:1,247	1:1,247	1:1,382	1:1,382	1:1,387

PUBLIC WORKS – WATER

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (30%)	1 (30%)	\$49,730
Streets & Utilities Superintendent	1 (30%)	1 (30%)	32,335
Assistant Streets & Utilities Superintendent	1 (30%)	1 (30%)	29,165
Village Administrator	1 (20%)	1 (20%)	42,105
Director of Finance	1 (15%)	1 (15%)	22,280
Asst. to the Public Works Director	1 (30%)	1 (30%)	24,325
			<hr/>
			199,940
 <u>Clerical</u>			
Administrator Assistant I	1 (60%), 1 (25%)	1 (60%)	\$27,230
Accounting Assistant II	1 (70%), 2(40%)	1 (70%), 2(40%)	79,980
Assistant Director of Finance	1 (50%)	1 (50%)	46,205
Cashier Receptionist	1 (20%)	1 (20%)	23,140
Cashier/Receptionist (Part-time)			7,970
			<hr/>
			\$184,525
 <u>Engineering</u>			
Senior Project Engineer	1 (45%)	1 (45%)	\$35,540
Project Engineer	1 (30%)	1 (30%)	24,410
Engineering Technician	1 (30%)	1 (30%)	26,790
Office Assistant (Part-time)	1 (20%)	1 (20%)	3,980
			<hr/>
			\$90,720
 <u>Salaries – Maintenance</u>			
Utility Supervisor	1 (45%)	1 (45%)	\$41,430
Streets Supervisor	1(15%)	1(15%)	9,775
Water System Operator	3 (90%)	3 (90%)	181,660
Public Works Maintenance Technician	7 (15%) 2 (45%)	7 (15%) 2 (45%)	111,400
Overtime			12,500
			<hr/>
			\$356,765

Account Detail

2-720 Insurance		
Medical & Dental	\$	100,800
Life Insurance		<u>325</u>
		101,125
IRMA		
3-721 Annual Contribution	\$	25,370
Deductible Losses		<u>5,000</u>
		30,370
3-728 Technical Services		
EPA Sampling	\$	9,000
Water Quality Report		500
SCADA System Maint		3,000
Bill Printing Outsourcing		8,500
JULIE Locate Service		6,300
Hydrant Painting		10,000
Commercial Meter Testing		2,500
Tower Inspections		3,000
Leak Survey		20,000
Employee Testing		925
Railroad Easement Fee		<u>1,100</u>
		64,825

5-726 Travel, Training and Dues		
Dues	\$	315
Seminars & Training		2,300
Conferences		3,900
Target Solutions Training		480
Public Service Institute		<u>600</u>
		7,595

5-798 Purchase of Water-CLCJAWA		
Water Purchased	\$	2,106,295
Telephone/Electric Peterson		<u>3,000</u>
		2,109,295

6-790 Capital		
Laptop (Utility Locates)	\$	2,500

7-712 Maintenance-Building & Grounds		
Install Fence	\$	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

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
1-701 SALARIES - ADMINISTRATIVE	189,081	192,819	200,575	201,240	199,940
1-702 SALARIES - CLERICAL	176,377	169,391	188,765	174,030	184,525
1-703 SALARIES - ENGINEERING	81,198	96,516	86,760	88,295	90,720
1-704 SALARIES - MAINTENANCE	346,762	371,584	371,885	364,010	356,765
TOTAL SALARIES & WAGES	793,418	830,310	847,985	827,575	831,950
2-720 INSURANCE	75,844	79,762	84,315	84,315	101,125
2-740 SICK LEAVE BUYBACK	0	0	0	0	16,420
2-793 EMPLOYER CONTRIBUTION - IMRF	107,201	111,355	101,130	101,130	109,380
2-794 EMPLOYER CONTRIBUTION - FICA	56,657	58,394	60,080	60,080	60,520
TOTAL EMPLOYEE BENEFITS	239,702	249,511	245,525	245,525	287,445
3-721 INTERGOVERNMENTAL RISK MGMT AGENCY	28,747	25,744	31,490	29,045	30,370
3-728 TECHNICAL SERVICES	61,718	62,668	103,775	101,725	64,825
TOTAL CONTRACTUAL	90,465	88,412	135,265	130,770	95,195
4-708 ELECTRICITY	53,549	42,216	45,650	45,650	45,650
4-709 NORTH SHORE GAS	6,516	5,628	6,000	4,000	5,000
4-710 TELEPHONE	9,890	7,251	6,700	9,800	10,000
TOTAL UTILITIES	69,955	55,095	58,350	59,450	60,650
5-706 MATERIALS AND SUPPLIES	11,603	11,147	11,000	11,000	11,000
5-722 POSTAGE	15,105	14,005	15,000	15,000	15,000
5-723 OFFICE SUPPLIES	1,947	2,027	2,000	2,000	2,000
5-726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	4,252	5,373	7,115	7,115	7,595
5-729 METERS-NEW CONSTRUCTION	23,144	21,703	20,000	20,000	20,000
5-736 CREDIT CARD FEES	21,328	24,742	24,000	28,000	28,000
5-752 UNIFORMS	3,503	2,598	3,500	3,500	3,500
5-761 BAD DEBT EXPENSE	(189)	363	500	500	500
5-791 VEHICLE REPLACEMENT FEES	41,000	41,000	43,750	43,750	48,960
5-798 PURCHASE OF WATER-CLCJAWA	2,299,853	2,145,913	2,183,175	2,113,000	2,109,295
5-799 MISCELLANEOUS	982	1,842	4,500	4,500	4,500
TOTAL COMMODITIES	2,422,526	2,270,713	2,314,540	2,248,365	2,250,350
6-790 CAPITAL OUTLAYS	1,753	3,875	2,500	2,500	2,500
TOTAL CAPITAL	1,753	3,875	2,500	2,500	2,500
7-712 MAINTENANCE BUILDING AND GROUNDS	25,685	28,502	28,500	28,165	28,500
7-714 MAINTENANCE MOTOR VEHICLES	41,650	42,070	42,910	42,910	43,770
7-715 MAINTENANCE OTHER EQUIPMENT	13,906	9,672	15,500	15,500	15,500
7-716 MAINTENANCE WATER LINES	61,430	87,205	60,000	83,000	80,000
TOTAL REPAIRS & MAINTENANCE	142,671	167,449	146,910	169,575	167,770
8-789 TECHNOLOGY EQUIPMENT & REPLACEMENT	35,000	35,000	35,000	35,000	40,000
TOTAL TRANSFERS	35,000	35,000	35,000	35,000	40,000
TOTAL WATER EXPENDITURES	3,795,490	3,700,365	3,786,075	3,718,760	3,735,860

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 2012-13	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Projected 2016-17
<i>Output Measures</i>					
Sewer Cleaned (l.f)	130,136	146,153	108,189	98,000	120,000
Manholes Repaired	50	22	55	40	40
Manholes Inspected	702	487	694	500	500
Sewer Televised (miles)	7.35	7.45	7.45	6.35	6.00
Lift Station Maintenance (hours)	1,354	1,358	1,160	1,350	1,350
<i>Effectiveness Measures</i>					
Miles of Sanitary Sewer	95.20	95.20	95.20	95.20	95.20
Percentage of Sanitary Sewer Cleaned (miles)	25.89%	29.08%	21.52%	19.50%	23.87%
Sewer Blockages Reported by Customers	15	16	11	15	15
Sewer Blockages in Village Sewer Mains	10	17	7	8	10
<i>Efficiency Measures</i>					
Rate per 1,000 Gallons	\$3.55	\$3.90	\$4.01	\$4.01	\$4.13
Number of Staff per Mile of Sanitary Sewer	1:47.6	1:47.6	1:47.6	01:47.6	01:47.6

PUBLIC WORKS - SEWER

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (30%)	1 (30%)	\$49,730
Streets & Utilities Superintendent	1 (30%)	1 (30%)	32,335
Assistant Streets & Utilities Superintendent	1 (30%)	1 (30%)	29,165
Assistant to the Public Works Director	1 (30%)	1 (30%)	24,325
			<hr/>
			\$135,555
<u>Engineering</u>			
Senior Project Engineer	1 (20%)	1 (20%)	\$23,695
Project Engineer	1 (20%)	1 (20%)	16,275
Engineering Technician	1 (40%)	1 (40%)	35,720
			<hr/>
			\$75,690
<u>Salaries - Maintenance</u>			
Maintenance Technician	1 (45%) 1 (90%) 7 (5%)	2 (45%) 1 (80%) 1 (90%) 7 (5%)	\$149,140
Streets Supervisor	1 (5%)	1 (5%)	3,245
Utility Supervisor	1 (45%)	1 (45%)	41,430
W.W.T.P. Operators	4 (20%)	4 (20%)	63,735
Overtime			<hr/>
			15,000
			\$272,550

Account Detail

715 Maintenance – Lift Station

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

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	\$47,880
Life	<u>195</u>
	\$48,075

726 Travel, Training, Dues

Seminars	\$750
Backsafe Training	2,795
Target Solutions Training	160
MAPSI	600
IL Public Service Institute	<u>600</u>
	\$4,905

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

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
1- 701 SALARIES - ADMINISTRATIVE	123,859	126,604	131,855	130,200	135,555
1- 703 SALARIES - ENGINEERING	67,826	82,448	72,215	73,605	75,690
1- 704 SALARIES - MAINTENANCE	242,844	261,147	244,275	257,045	272,550
TOTAL SALARIES & WAGES	434,529	470,199	448,345	460,850	483,795
2- 720 INSURANCE	41,474	48,334	57,785	57,785	48,075
2- 740 SICK LEAVE BUYBACK	0	0	0	13,710	0
2- 793 EMPLOYER CONTRIBUTION - IMRF	58,656	61,895	57,700	57,700	62,645
2- 794 EMPLOYER CONTRIBUTION - FICA	31,369	33,260	33,000	33,000	35,375
TOTAL EMPLOYEE BENEFITS	131,499	143,489	148,485	162,195	146,095
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	34,728	25,522	31,265	26,335	30,150
3- 728 TECHNICAL SERVICES	7,425	5,254	3,475	3,475	3,475
TOTAL CONTRACTUAL	42,153	30,776	34,740	29,810	33,625
4- 707 COUNTY SEWER SERVICE	596,989	630,561	605,000	605,000	605,000
4- 708 ELECTRICITY	14,857	17,070	16,500	16,500	16,500
4- 709 NATURAL GAS	1,620	1,653	1,800	1,540	1,800
4- 710 TELEPHONE	2,024	2,512	1,450	3,100	3,200
TOTAL UTILITIES	615,490	651,796	624,750	626,140	626,500
5- 706 MATERIALS AND SUPPLIES	4,990	4,079	4,700	4,700	4,700
5- 722 POSTAGE	12,052	10,744	9,500	9,500	9,500
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	204	554	1,950	1,950	4,905
5- 752 UNIFORMS	1,087	995	1,250	1,250	1,250
5- 791 VEHICLE REPLACEMENT FEES	21,945	22,060	29,590	29,590	29,590
5- 799 MISCELLANEOUS	0	146	500	500	500
TOTAL COMMODITIES	40,278	38,578	47,490	47,490	50,445
6- 790 CAPITAL OUTLAYS	1,606	3,661	2,500	2,500	2,500
TOTAL CAPITAL	1,606	3,661	2,500	2,500	2,500
7- 714 MAINTENANCE MOTOR EQUIPMENT	25,870	26,130	26,650	26,650	27,185
7- 715 MAINTENANCE LIFT STATIONS	26,281	20,182	29,500	23,800	29,000
7- 716 MAINTENANCE SEWER LINES	28,481	9,335	31,000	31,000	31,000
TOTAL REPAIRS & MAINTENANCE	80,632	55,647	87,150	81,450	87,185
8- 789 TRANSFER TECHNOLOGY REPLACEMENT FUND	35,000	35,000	35,000	35,000	40,000
TOTAL TRANSFERS	35,000	35,000	35,000	35,000	40,000
TOTAL SEWER EXPENDITURES	1,381,187	1,429,146	1,428,460	1,445,435	1,470,145

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 2012-13	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Projected 2016-17
<i>Output Measures</i>					
Wastewater Treated (Billion Gal/year)	1.036	1.100	1.127	1.300	1.25
Excess Flow	47	25	20	30	30
Remaining Treatment Allocation to Lake County and Green Oaks (and)	140,000	140,000	140,000	140,000	140,000
Work Orders Completed	1,510	1,428	1,450	1,500	1,500
Lift Station Maintenance (hours)	1,354	1,358	1,443	1,400	1,400
Average Daily Flow Million gal/day	3.060	3.080	3.09	3.10	3.10
<i>Effectiveness Measures</i>					
Annual dry tons of biosolids hauled to agricultural land (Jan-Dec Calendar year)	425	303.452	275	310	300
Per Sludge permit					
Number of odor complaints	0	1	1	1	0
<i>Efficiency Measures</i>					
Number of staff per 1 million gallons of wastewater treated	0.610	0.620	0.618	0.620	0.620
Effluent Parameters (standard)					
BOD5 (10 mg/l)	1.90	1.80	1.80	2.00	2.00
TSS (12 mg/l)	2.50	1.80	2.60	3.00	3.00
Ammonia Nitrogen					
April-October (Avg. 1.5 mg/l)	0.30	0.037	0.36	0.40	0.40
November-February (Avg. 4.0 mg/l)	0.91	0.640	0.58	0.60	0.60
March (Avg. 2.4 mg/l)	0.86	0.720	0.72	0.80	0.80

PUBLIC WORKS – WASTEWATER TREATMENT PLANT

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (25%)	1 (25%)	\$41,440
Assistant to the Director of Public Works	1 (25%)	1 (25%)	20,275
			<hr/> \$61,715

<u>Operators</u>			
W.W.T.P. Superintendent	1	1	\$104,120
W.W.T.P. Operator II	1 (80%)	1 (80%)	65,850
W.W.T.P. Operator I	2 (80%)	2 (80%)	123,050
Public Works Maintenance Technician	1 (10%)	1 (10%)	4,355
W.W.T.P. Equipment Technician	1 (80%)	1 (80%)	66,040
Overtime			36,000
			<hr/> \$399,415

Account Detail

706 Materials & Supplies

Portable Meter W/LDO Probe	\$1,900
Tools and Equipment	3,000
Electric, Plumbing, & Paint	1,500
Lab Supplies	8,000
Janitorial Supplies	2,000
Other	4,500
Lab Probe & Kits	<u>3,500</u>
	\$24,400

707 Chemicals

Sodium Hypochlorite for sand filter	\$1,000
Sodium Bisulfite	6,000
Lagoon Treatment	10,000
Sodium Hypochlorite for Chlorination	7,000
Phosphorus Control	<u>3,500</u>
	\$27,500

712 Maintenance of Building and Grounds

Snow Removal/Other Landscape	\$1,000
Landscape Contract	6,375
Building Repairs	25,000
Landscaping-Fence Line Maint.	10,000
Door Replacement	<u>32,900</u>
	\$75,275

715 Maintenance Other Equipment

Repairs – Valves, Pumps	\$45,000
Materials	7,000
Waste Oil Disposal	500
Filter Building 2-Ton Hoist	<u>5,000</u>
	\$57,500

720 Insurance

Medical	\$78,350
Dental	4,955
Life	<u>535</u>
	\$83,840

721 IRMA

Annual Contribution	\$25,370
Deductible Losses	<u>5,000</u>
	\$30,370

728 Technical Services

NPDES Fees	\$17,500
Consultant	8,000
Pretreatment Engineering	6,000
Audiology Testing	200
Miscellaneous/Inspections	<u>9,600</u>
	\$41,300

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

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
1-701 SALARIES - ADMINISTRATIVE	58,425	58,606	60,995	59,600	61,715
1-704 SALARIES - OPERATORS	380,332	355,532	381,780	384,510	399,415
TOTAL SALARIES & WAGES	438,757	414,138	442,775	444,110	461,130
2-720 INSURANCE	75,561	76,363	83,055	83,055	83,840
2-740 SICK LEAVE BUYBACK	0	39,430	0	0	0
2-793 ILLINOIS MUNICIPAL RETIREMENT FUND	59,455	60,830	57,120	57,120	60,470
2-794 FICA/MEDICARE	31,703	32,396	32,985	32,985	34,375
TOTAL EMPLOYEE BENEFITS	166,719	209,019	173,160	173,160	178,685
3-721 INTERGOVERNMENTAL RISK MGMT AGENCY	28,747	26,795	31,500	26,545	30,370
3-728 TECHNICAL SERVICES	19,379	25,538	34,725	34,225	41,300
TOTAL CONTRACTUAL	48,126	52,333	66,225	60,770	71,670
4-708 ELECTRICITY	168,930	174,139	199,815	199,815	193,815
4-709 NORTH SHORE GAS	36,726	37,673	33,800	30,600	30,600
4-710 TELEPHONE	4,842	4,171	4,000	4,500	4,000
TOTAL UTILITIES	210,498	215,983	237,615	234,915	228,415
5-706 MATERIALS AND SUPPLIES	25,180	20,809	33,000	28,000	24,400
5-707 CHEMICALS	14,628	15,031	56,900	28,400	27,500
5-718 SLUDGE REMOVAL	104,380	123,748	162,000	132,000	142,200
5-723 OFFICE SUPPLIES	53	61	0	0	0
5-726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	250	503	12,970	12,870	13,265
5-752 UNIFORMS	1,813	2,465	2,425	2,350	2,425
5-791 VEHICLE REPLACEMENT FEES	10,420	15,260	11,530	11,530	11,630
5-799 MISCELLANEOUS	21	158	250	100	250
TOTAL COMMODITIES	156,745	178,035	279,075	215,250	221,670
6-790 CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
7-712 MAINTENANCE BUILDING & GROUNDS	15,486	66,274	80,700	66,430	75,275
7-714 MAINTENANCE MOTOR EQUIPMENT	24,000	24,240	24,725	24,725	25,220
7-715 MAINTENANCE OTHER EQUIPMENT	86,368	59,013	62,500	53,355	57,500
TOTAL REPAIRS & MAINTENANCE	125,854	149,527	167,925	144,510	157,995
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	1,166,699	1,239,035	1,386,775	1,292,715	1,339,565

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, 2014 and 2015.

Account Detail

795 Principal Payments

Series 2012 B Alternate Bond	\$170,000
Series 2013 B Alternate Bond	165,000
Series 2014 A Alternate Bond	260,000
Series 2015 B Alternate Bond	<u>65,000</u>
	\$660,000

796 Interest Payments

Series 2012 B Alternate Bond	\$79,400
Series 2013 B Alternate Bond	124,975
Series 2014 A Alternate Bond	51,450
Series 2015 B Alternate Bond	<u>119,815</u>
	\$375,640

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

	2013-14	2014-15	2015-16	2015-16	2016-17
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	75,733	-	-	-	-
9-794 LOSS ON REFUNDING	46,916	-	-	-	-
9-795 PRINCIPAL PAYMENTS	0	0	580,000	640,000	680,000
9-796 INTEREST PAYMENTS	226,437	284,600	269,975	331,185	375,640
9-797 PAYING AGENT FEES	1,678	1,356	0	1,350	1,850
TOTAL DEBT	350,764	285,956	849,975	972,535	1,037,490
TOTAL UTILITY DEBT SERVICE EXPENDITURES	350,764	285,956	849,975	972,535	1,037,490

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	\$882,100	Route 21/137 Sanitary Sewer Relocate	\$135,000
761 Watermain Improvements		776 Sanitary Sewer Repair	
Route 21/137 Watermain Relocation	\$75,000	Repairs – Annual Pavement Program	\$25,000
772 Underground Improvements		Sewer Lining	<u>85,000</u>
West Park Ave Watermain Design	\$20,000		\$110,000
Cass Ave LS/Diversion Sewer Design Eng	10,000	788 Replacement Meters	
Route 45 Easement Survey	3,000	Residential Meters - 50	\$15,000
Inflow & Infiltration Engineering	30,000	Meterhead Replacement	25,000
Inflow & Infiltration Rehabilitation	300,000	Manual Read Upgrades	40,000
Construction Coordinator	50,000	2 - 3" & 4" Meters	<u>9,100</u>
16-17 Watermain Rehab Design Engineering	80,000		\$89,100
16-17 Watermain Rehab Construction Eng	900,000	793 Hydrants, Valves	
16-17 CCDD Engineering	30,000	10 Hydrants	\$30,000
17-18 Watermain Rehab Design Engineering	70,000	10 Valve Replacement	6,500
17-18 Watermain Rehab Construction Eng	300,000	New Valve	25,000
17-18 Watermain Survey	50,000	Backfill and Restoration	<u>3,000</u>
17-18 Watermain Survey	50,000		\$64,500
Annual Televising	<u>100,000</u>		
	\$1,943,000		

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

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 APPROVED	2015-16 ESTIMATE	2016-17 APPROVED
BUDGETED EXPENDITURES					
5- 788 REPLACEMENT METERS	90,297	86,618	89,100	89,060	89,100
5- 793 HYDRANTS, VALVES, MISCELLANEOUS	39,177	32,278	64,500	64,000	64,500
5- 799 MISCELLANEOUS-CONTINGENCY	44,089	0	25,000	25,000	25,000
TOTAL COMMODITIES	173,563	118,896	178,600	178,060	178,600
6- 750 WWTP IMPROVEMENTS	0	4,055	918,400	527,660	882,100
6- 761 WATERMAIN IMPROVEMENTS	17,934	0	255,000	98,600	75,000
6- 772 UNDERGROUND IMPROVEMENTS	0	31,012	3,234,000	2,671,630	1,943,000
6- 775 SANITARY SEWER RELOCATIONS	0	0	175,000	0	135,000
6- 776 SANITARY SEWER REPAIRS	68,915	47	110,000	110,000	110,000
6- 777 LIFT STATION IMPROVEMENTS	0	25	50,000	25,000	323,000
6- 778 WELL CAPACITY STUDY	0	0	0	0	0
6- 779 WATER/SEWER RIVER CROSSING-SOUTH ROCKLAND	0	0	0	0	0
6- 781 BUTTERFIELD CORRIDOR WW/SEWER REPLACEMENT	0	0	0	0	0
6- 795 SCADE IMPROVEMENTS	47,176	11,388	17,000	17,000	17,000
TOTAL CAPITAL	134,025	46,527	4,759,400	3,449,890	3,485,100
TOTAL CAPITAL EXPENDITURES	307,588	165,423	4,938,000	3,627,950	3,663,700

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATE	2016-17 APPROVED
WATER/SEWER FUND SUMMARY					
TOTAL WATER & SEWER REVENUES	8,388,841	7,915,917	12,117,190	12,501,055	8,480,700
TOTAL WATER OPERATING EXPENDITURES	3,795,490	3,700,365	3,786,075	3,718,760	3,735,860
TOTAL SEWER OPERATING EXPENDITURES	1,381,187	1,429,146	1,428,460	1,445,435	1,470,145
TOTAL WASTEWATER TREATMENT PLANT EXP.	1,166,699	1,239,035	1,386,775	1,292,715	1,339,565
TOTAL DEBT SERVICE EXPENDITURES	350,764	285,956	849,975	972,535	1,037,490
TOTAL OPERATING EXPENDITURES	6,694,140	6,654,502	7,451,285	7,429,445	7,583,060
OPERATING INCOME/LOSS	1,694,701	1,261,415	4,665,905	5,071,610	897,640
TOTAL CAPITAL IMPROVEMENTS	307,588	165,423	4,938,000	3,627,950	3,663,700
EXCESS INCOME OVER EXPENSE	1,387,113	1,095,992	(272,095)	1,443,660	(2,766,060)
BEGINNING WORKING CAPITAL BALANCE MAY 1	1,445,190	2,832,303	3,928,295	3,928,295	5,371,955
ENDING WORKING CAPITAL BALANCE APRIL 30	2,832,303	3,928,295	3,656,200	5,371,955	2,605,895

LIBERTYVILLE SPORTS COMPLEX

The Libertyville Sports Complex (LSC) is owned by the Village of Libertyville and is operated by the Recreation & Sports Complex Department. 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 which 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 campus consists of a Golf Driving Range & Clubhouse as well as a lighted Softball Field. A miniature golf course is also on the LSC campus and is leased to a private management company.

2015-16 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. *Weekly staff meetings and regular communication with Managers on Duty (MOD's) helped produce successful operation of events and programming. Frequent interaction with customers provided many positive comments and testimonials about their customer experience. The Department Safety Committee met regularly to ensure good safety procedures and training. The LSC was voted as a Top Pick in the 2015 Daily Herald Readers' Choice Award for Best Indoor Facility, Park District-Department, Family Value, Yoga Classes, Fitness Center Alternative Exercise Classes, and for the 4th year in a row, Best Golf Driving Range.*
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%. *A good marketing mix of advertising and publicity helped the branding and awareness of each LSC business unit. The "It Keeps Getting Better" slogan continued to brand a positive marketing image. E-mail messaging for the LSC E-Newsletter and the Driving Range E-CLUB increased by over 10%. Over 1,000 people subscribe to the E-CLUB, over 1,500 subscribe to the LSC E-News. Several feature stories appeared in local papers. Fresh and updated content helped improve the look and 'hits' to the LSC Website.*
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. *Regular sales meetings with sales producing Staff members helped monitor, forecast, adjust and stay*

aggressive in sales efforts. Revenues are projected to meet or exceed budget targets in Sports Floor Rentals, Birthday Parties, Open Gym, Soccer leagues, Climbing Mountain and Concessions. Retention of key clients such as Kessel Basketball and GLSA was accomplished. New business included an international youth basketball tournament and a girls field hockey tournament. Lake County Boxing entering into a 5-year lease agreement to operate their business in 2nd Floor office space at the LSC.

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'. *The LSC continues to be the 'house for hoops' hosting over 30 youth basketball tournaments. Youth basketball and youth soccer training organizations continued their usage of the LSC. Several new rental events took place including a major Midwest table tennis tournament and a men's indoor wheelchair rugby tournament conducted by the Rehabilitation Institute of Chicago. 'Annual' events such as the Annual HalloweenFest, Free Throw Challenge and Blackhawks Roadwatch Party continued their popularity earning positive publicity for the LSC. Department teamwork of our Adler Pool staff and our Fitness Center staff produced a successful 4th Annual Kids Triathlon at Adler Park & Pool, as well as the Foodie 5K Run-Walk event at Adler Park.*
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. *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, Libertyville Township, Libertyville School Districts #70 and #128, other local schools, groups and sports organizations. Relationships continued with Chicago's professional and amateur sports teams with summer camp involvement with the Chicago Bulls, White Sox, Bears and Red Stars women soccer. The Chicago Blackhawks Roadwatch Party at the LSC was another successful alliance event with the LSC and the Stanley Cup champions.*
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. *Regular and consistent inspections took place regarding the maintenance and cleanliness of the LSC. Outside contractors performing the duties of grounds management and indoor custodial work were monitored regularly with increased scrutiny to ensure satisfactory results. Monthly inspections and maintenance of the Climbing Mountain, artificial turf fields, LSC equipment and the outdoor softball field produced satisfactory results.*
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. *The Bolander-LSC Transition Project was completed early September. Existing 2nd floor office space was expanded to accommodate all Department personnel in one administrative office area at the LSC. 1st floor renovations produced a*

new dance studio for our Dance Ensemble program as well as enhancing our existing Kinder Korner pre-school facilities. Additional LSC improvements included new flooring and painting of the Conference & Meeting Room. New protective netting is scheduled to be installed at the Driving Range to replace damaged netting.

2016-17 Goals

1. **Operations:** Enhance the operation of all LSC business units with continued focus on customer service, quality facilities and successful events. Regular inspections, observations and staff meetings will help monitor and, as needed, adjust our operations. Efforts will continue to gain customer feedback of their LSC experience via surveys, direct conversations and testimonials to measure and compare our operations to previous years. Monthly meetings for safety and security will help ensure a positive atmosphere for our customers.
2. **Revenues and Fiscal Management:** Continue to improve the financial results of the LSC by meeting or exceeding revenue and profit targets. Develop two new revenue streams for one or more of the LSC business units. Retain our current customers as well as attract two new rental clients or special events to increase profits by 3%. Continue successful fiscal management with daily revenue reports, regular sales meetings and monthly financial reviews of expenses.
3. **Programming and Events:** Maintain current public and private events yet attract and expand programming and events in our LSC facilities. Research and explore new ideas in the marketplace and add at least two more youth, adult, or senior programs. Expand our portfolio of facility capabilities by attracting two rental events or activities.
4. **Marketing and Awareness:** Continue to increase the awareness of each LSC business unit with a marketing mix of publicity, promotion and advertising. Send informative and sales driven e-blasts to our customer database at least once a month. Increase the LSC E-Newsletter and Driving Range E-CLUB subscriber database by 10%. Develop Twitter and Facebook social media action plans. Refresh and keep current the LSC-Recreation Website.
5. **Alliances:** With memberships, meetings and teambuilding, continue our alliances with Libertyville School Districts #70 & #128, MainStreet, Visit Lake County, the GLMV Chamber, Libertyville Township, local sports organizations, park districts, other schools and groups. Continue relationships with the Chicago professional sports teams, amateur organizations and local universities to enhance our sports reputation.
6. **Customer Data & Knowledge:** Learn more about our customers. Seek more consumer feedback and testimonials with one-on-one discussions, follow up meetings and surveys, reviewing and updating results on a monthly basis. Increase our customer database by 10%. Increase the accurate and complete collection of customer information.

Capital Improvement of Facilities: Work within the 10-Year Capital Improvement Plan to identify, modify and prioritize capital improvements for the current and long term needs of our LSC facilities. 2016-2017 projects include interior painting of the LSC, Fitness Center equipment and Fitness Center facility improvements and upgrades to LSC building security.

Performance Data

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Projected 2016-17
<i>Output Measures</i>					
Adult Soft Ball Teams	109	105	80	80	82
Adult Soccer Teams	71	62	55	59	65
Youth Soccer Teams	140	104	84	95	100
Health Club Memberships	850	920	933	850	875
Birthday Parties Booked	138	144	153	150	155
\$5 Range Cards Sold	9,994	3,704	4,378	4,161	4,555
\$10 Range Cards Sold	4,196	7,871	7,527	8,395	8,550
\$20 Range Cards Sold	5,993	5,168	5,088	5,795	5,995
\$50 Range Cards Sold	992	797	772	775	805
\$100 Range Cards Sold	378	343	335	365	385

DEPARTMENT SUMMARY

EXPENDITURES	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATE	2016-17 APPROVED
SALARIES & WAGES	883,276	899,335	949,935	948,865	970,135
EMPLOYEE BENEFITS	232,838	257,806	268,050	265,985	282,770
CONTRACTUAL	199,703	188,380	195,750	176,395	183,485
UTILITIES	211,095	193,906	205,000	196,115	201,500
COMMODITIES	249,846	253,814	239,490	228,050	226,010
CAPITAL	35,927	64,370	173,000	371,600	232,000
REPAIRS & MAINTENANCE	283,359	224,802	227,280	226,360	232,900
TRANSFERS	12,000	12,000	12,000	12,000	12,000
DEBT	838,916	786,429	1,486,825	1,488,235	1,468,715
TOTAL LIBERTYVILLE SPORTS COMPLEX	2,946,960	2,880,842	3,757,330	3,913,605	3,809,515

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

BUDGETED REVENUES		2013-14	2014-15	2015-16	2015-16	2016-17
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<u>INDOOR SPORTS CENTER</u>						
01	606 ADULT PROGRAMS (Formerly Program Fees)	105,280	78,951	105,000	81,000	90,000
	607 BASKETBALL PROGRAMS (Formerly Program Fees)	91,131	85,105	90,000	89,000	90,000
	608 SOCCER PROGRAMS (Formerly Program Fees)	208,964	194,458	190,000	200,000	190,000
	610 YOUTH PROGRAMS (Formerly Program Fees)	77,166	69,463	70,000	78,000	78,000
	611 CONTRACTUAL PROGRAMS	51,703	54,342	49,600	48,800	46,500
	612 FACILITY RENTALS	25,927	25,837	25,000	15,000	15,000
	614 PARTIES	30,513	38,371	33,000	35,000	35,000
	615 VENDING	4,374	6,051	4,500	5,400	5,400
	616 CLIMBING WALL	41,934	47,904	40,000	45,000	45,000
	617 SPORTS GROUPS	818,154	881,690	875,000	875,000	875,000
	618 DROP-IN PROGRAM FEES	111,954	125,905	108,000	125,000	125,000
	619 FITNESS CLASSES	22,203	17,973	17,000	17,000	17,000
	620 FITNESS MEMBERSHIPS	400,428	406,988	375,000	365,000	375,000
	621 LEASE REVENUES	37,644	45,058	39,425	75,660	64,645
	622 SPONSORSHIP INCOME	44,663	41,981	60,000	40,000	57,600
	623 PERSONAL TRAINERS	29,064	23,040	30,500	25,500	30,500
	639 CONCESSIONS	193,539	216,560	200,000	220,000	220,000
	676 GRANT	0	0	0	0	0
	677 DAMAGE TO VILLAGE EQUIPMENT	0	2,538	0	3,950	0
	699 MISCELLANEOUS	1,300	3,478	300	0	0
	Subtotal Indoor Sports Center	2,295,941	2,365,693	2,312,325	2,344,310	2,359,645
<u>GOLF LEARNING CENTER</u>						
02	630 RANGE BALLS	262,505	264,513	295,000	285,000	295,000
	631 EQUIPMENT RENTAL	361	146	300	300	325
	632 PRO SHOP MERCHANDISE	36,035	21,518	35,000	15,000	17,500
	633 LESSONS	13,983	11,686	14,000	14,000	15,000
	635 GOLF RANGE RENTAL	15,388	9,243	10,000	10,000	11,000
	636 PRIVATE LESSON SHARED REVENUE	934	1,768	1,700	1,000	1,000
	637 CLUB FITTING	340	263	325	250	325
	638 LEASE REVENUE	0	0	0	0	0
	649 MISCELLANEOUS	0	0	250	250	250
	Subtotal Golf Learning Center	329,546	309,137	356,575	325,800	340,400
<u>FAMILY ENTERTAINMENT CENTER</u>						
03	655 LEASING OF SPACE	69,991	50,252	53,200	44,880	45,780
	669 MISCELLANEOUS	0	0	0	0	0
	Subtotal Family Entertainment Center	69,991	50,252	53,200	44,880	45,780
<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	2,108,030	833,731	1,035,230	1,198,615	1,063,690
	699 MISCELLANEOUS					
	Subtotal General Revenues	2,108,030	833,731	1,035,230	1,198,615	1,063,690
TOTAL SPORTS COMPLEX REVENUES		4,803,508	3,558,813	3,757,330	3,913,605	3,809,515

SPORTS COMPLEX – INDOOR FACILITY

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
<u>Administration</u>			
Director of Recreation & Sports Complex	1 (55%)	1 (55%)	\$76,146
Recreation Manager	1	1	83,793
Recreation Supervisor	1(100%), 1 (50 %)	1(100%), 1 (50 %)	85,399
Village Administrator	1 (10%)	1 (10%)	21,050
Director of Finance	1 (10%)	1 (10%)	14,851
Accounting Assistant II	2 (10%)	2 (10%)	11,560
Communications Specialist (Part-Time)	-	1 (20%)	6,426
Recreation & SC Business Manager	1 (10%)	1 (10%)	9,075
			<hr/> \$308,300
 <u>Maintenance</u>			
Ballfield Maintenance	-	1	\$4,950
Parks Maintenance Technician II	1 (70%)	1 (70%)	34,245
Parks Maintenance Technician I	1 (100%)	1 (100%)	38,255
			<hr/> \$77,450
 <u>Fitness</u>			
Recreation Supervisor	1	1	\$76,710
Group Fitness Supervisor (Part-Time)			33,150
Group Exercise Instructors/Supervisor			65,300
Babysitting			12,765
Fitness Desk and Floor Leaders			54,060
Personal Trainers			22,945
			<hr/> \$264,930
 <u>Facility Rentals</u>			
Concessions			\$20,450
Birthday Parties			5,000
Front Desk Attendants			43,550
Climbing Wall			27,000
MOD			65,000
			<hr/> \$161,000
 <u>Part-time Program Staff</u>			
Adult Programs			\$6,000
Youth Programs			15,000
Facility Rentals			17,500
Soccer			5,000
Youth Basketball			4,500
			<hr/> \$48,000

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	3,660
	<u>\$33,660</u>

707 Contracted Services

Adult Basketball Officials	\$16,000
Softball Officials	18,500
Soccer Officials	27,500
Football Officials	2,500
Youth Basketball Officials	9,200
	<u>\$73,700</u>

712 Maintenance of Building

Custodial Services	\$39,500
Janitorial Supplies	23,000
Other Repairs and Supplies	12,100
HVAC	6,000
Floor Mats	3,500
Elevator Inspection & Upgrades	2,000
Repairs to Digital Sign	5,000
Additional Cleaning	17,345
	<u>\$108,445</u>

713 Independent Contractors

Fencing	\$4,200
Music in the Box	10,500
Tae Kwon Do	17,500
	<u>\$32,200</u>

790 Capital Outlays

Washing Machine	\$5,000
Fitness Center Carpet	15,000
Paint Inside of Building	100,000
Building Security	50,000
Treadmills	32,000
Renovate Shower Rooms	30,000
	<u>\$232,000</u>

714 Maintenance of Grounds

Contractual Maintenance	\$35,000
Supplies and Miscellaneous	4,000
Snow Plowing	35,000
Parking Lot	2,750
	<u>\$76,750</u>

720 Insurance

Medical	\$111,570
Dental	4,500
Life	465
	<u>\$116,535</u>

721 IRMA

Annual Contribution	\$38,210
Deductible	10,000
	<u>\$48,210</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	2,500
Maintenance of Equipment (Fitness Room)	4,600
Miscellaneous	1,400
Maintenance of Washer/Dryer	1,000
	<u>\$11,600</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

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
1-	701 SALARIES - ADMINISTRATIVE STAFF	272,275	281,033	299,850	299,850	308,300
1-	702 SALARIES - MAINTENANCE	72,907	71,584	77,070	77,073	77,450
1-	703 SALARIES - FITNESS	240,098	237,844	258,090	257,722	264,930
1-	704 SALARIES - CONFERENCE/FRONT DESK/PARTIES	152,418	161,832	154,705	161,000	161,000
1-	705 SALARIES - PROGRAMS	45,239	47,773	50,000	48,000	48,000
	TOTAL SALARIES & WAGES	783,937	800,066	839,715	843,645	859,680
2-	720 INSURANCE	83,171	106,740	115,100	115,100	116,535
2-	740 SICK LEAVE BUYBACK	0	0	0	0	8,210
2-	747 UNEMPLOYMENT BENEFITS	0	0	0	0	0
2-	793 IL MUNICIPAL RETIREMENT FUND	72,319	74,764	70,742	70,742	76,635
2-	794 FICA/MEDICARE	57,914	58,851	62,623	62,623	65,060
	TOTAL EMPLOYEE BENEFITS	213,404	240,355	248,465	248,465	266,440
3-	707 ATHLETIC CONTRACTED SERVICES	95,578	82,395	72,350	72,350	73,700
3-	713 INDEPENDENT CONTRACTORS	33,035	32,115	34,180	34,635	32,200
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	43,302	48,629	49,910	41,215	48,210
3-	728 CONSULTING SERVICES	0	0	0	375	0
3-	742 PHOTOPROCESSING	1,962	2,497	2,330	2,415	2,415
	TOTAL CONTRACTUAL	173,877	165,636	158,770	150,990	156,525
4-	708 ELECTRICITY	137,559	137,532	140,000	141,500	141,000
4-	709 NORTH SHORE GAS	38,698	27,267	32,500	25,000	30,000
4-	710 TELEPHONE	5,801	4,169	4,500	4,000	4,500
	TOTAL UTILITIES	182,058	168,968	177,000	170,500	175,500
5-	706 SUPPLIES YOUTH SPORTS	23,645	30,173	33,000	33,000	33,660
5-	716 CONCESSIONS	94,847	113,257	75,000	80,800	76,500
5-	723 OFFICE SUPPLIES	2,406	3,565	7,100	7,100	7,240
5-	725 SUPPLIES ADULT ATHLETIC PROGRAMS	4,899	3,608	4,500	3,600	4,500
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	0	0	0	50	500
5-	733 MATERIALS & SUPPLIES CONFERENCE/BIRTHDAYS	7,306	4,863	6,000	6,000	6,120
5-	734 MATERIALS & SUPPLIES FITNESS	10,642	8,643	11,300	11,900	11,600
5-	736 CREDIT CARD/BANK FEE	39,653	41,867	40,000	40,000	40,000
5-	750 REFUNDS	(5)	155	0	0	0
5-	751 CLIMBING WALL/FRONT DESK	3,687	3,682	4,500	4,500	4,500
5-	799 MISCELLANEOUS	7,649	1,329	0	0	0
	TOTAL COMMODITIES	194,729	211,142	181,400	186,950	184,620
6-	790 CAPITAL OUTLAYS	35,927	50,370	159,000	312,655	232,000
	TOTAL CAPITAL	35,927	50,370	159,000	312,655	232,000
7-	712 MAINTENANCE BUILDING	84,857	91,523	107,550	107,545	108,445
7-	714 MAINTENANCE GROUNDS	151,012	89,768	76,250	75,360	76,750
7-	717 MAINTENANCE-VEHICLE	5,210	5,210	5,315	5,315	5,425
	TOTAL REPAIRS & MAINTENANCE	241,079	186,501	189,115	188,220	190,620
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	546	1,273	21,230	21,230	12,710
	TOTAL DEBT	546	1,273	21,230	21,230	12,710
	TOTAL INDOOR SPORTS CENTER EXPENDITURES	1,837,557	1,836,311	1,986,695	2,134,655	2,090,095

SPORTS COMPLEX – GOLF LEARNING CENTER

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
<u>Administration</u>			
Director of Rec. & Sports Complex	1 (15%)	1 (15%)	\$20,767
Recreation & SC Business Manager	1 (10%)	1 (10%)	9,075
			<hr/>
			\$29,842
<u>Maintenance</u>			
Parks Facility Technician II	1 (30%)	1 (30%)	\$14,393
<u>Pro Shop</u>			
Part Time			\$66,220

Account Detail

706 Materials and Supplies

Cable – Netting Repairs	\$500
Automatic Tee Machines	5,000
Miscellaneous	<u>1,540</u>
	\$7,040

733 Materials & Supplies – Pro Shop

Debit Cards	\$7,200
Range Balls	10,000
Mats and Tees	2,000
Miscellaneous	<u>800</u>
	\$20,000

713 Maintenance Grounds

Contract Maintenance	\$30,030
Miscellaneous	2,100
Parking Lot Striping	500
Limestone Screening/Sand Trap	<u>350</u>
	\$32,980

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

			2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
1-	701	SALARIES - ADMINISTRATIVE STAFF	25,850	27,411	28,705	28,705	29,842
1-	702	SALARIES - MAINTENANCE	16,817	16,394	16,515	16,515	14,393
1-	703	SALARIES - PRO SHOP	56,672	55,464	65,000	60,000	66,220
1-	704	SALARIES - LESSONS	0	0	0	0	0
TOTAL SALARIES & WAGES			99,339	99,269	110,220	105,220	110,455
2-	720	INSURANCE	3,056	0	0	0	0
2-	747	UNEMPLOYMENT BENEFITS	0	0	0	0	0
2-	793	IL MUNICIPAL RETIREMENT FUND	8,875	9,969	11,115	9,050	7,880
2-	794	FICA/MEDICARE	7,603	7,482	8,470	8,470	8,450
TOTAL EMPLOYEE BENEFITS			19,434	17,451	19,585	17,520	16,330
3-	716	CONTRACTUAL-GOLF LESSONS	7,207	6,051	9,800	9,800	10,500
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	18,558	16,820	17,100	15,525	16,380
3-	728	CONSULTING SERVICES	0	0	10,000	0	0
3-	742	PHOTOPROCESSING	61	73	80	80	80
TOTAL CONTRACTUAL			25,826	22,744	36,980	25,405	26,960
4-	708	ELECTRICITY	6,804	6,817	7,000	7,765	7,000
4-	709	NORTH SHORE GAS	9,762	8,382	10,000	7,200	8,000
4-	710	TELEPHONE	3,866	2,779	3,000	2,500	3,000
TOTAL UTILITIES			20,432	17,978	20,000	17,465	18,000
5-	706	MATERIALS AND SUPPLIES	4,255	4,965	5,540	8,210	7,040
5-	723	OFFICE SUPPLIES	98	96	250	250	250
5-	733	MATERIALS & SUPPLIES-PRO SHOP	17,692	17,636	20,000	19,540	20,000
5-	735	PRO SHOP MERCHANDISE	33,072	19,975	32,200	13,000	14,000
5-	752	UNIFORMS	0	0	100	100	100
TOTAL COMMODITIES			55,117	42,672	58,090	41,100	41,390
6-	790	CAPITAL OUTLAYS	0	14,000	14,000	58,945	0
TOTAL CAPITAL			0	14,000	14,000	58,945	0
7-	712	MAINTENANCE BUILDING	1,073	1,561	2,400	2,400	5,800
7-	713	MAINTENANCE GROUNDS	37,633	31,742	32,765	32,740	32,980
7-	715	MAINTENANCE OTHER EQUIPMENT	2,213	2,132	1,000	1,500	1,500
TOTAL REPAIRS & MAINTENANCE			40,919	35,435	36,165	36,640	40,280
TOTAL GOLF LEARNING CENTER EXPENDITURES			261,067	249,549	295,040	302,295	253,415

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

			2013-14	2014-15	2015-16	2015-16	2016-17
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	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	5,580	5,170	6,000	6,150	6,000
4-	709	NORTH SHORE GAS	3,025	1,790	2,000	2,000	2,000
4-	710	TELEPHONE	0	0	0	0	0
TOTAL UTILITIES			8,605	6,960	8,000	8,150	8,000
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL			0	0	0	0	0
7-	712	MAINTENANCE BUILDING	1,361	2,866	2,000	1,500	2,000
7-	713	MAINTENANCE GROUNDS	0	0	0	0	0
TOTAL REPAIRS & MAINTENANCE			1,361	2,866	2,000	1,500	2,000
TOTAL FAMILY ENTERTAINMENT EXPENDITURES			9,966	9,826	10,000	9,650	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	180,000
Series 2010 G.O. Bond C	<u>510,000</u>
	\$765,000

796 Interest Payments

Bonds (June 15, & Dec 15)	
Series 2010 G.O. Bond A	468,755
Series 2010 G.O. Bond B	150,490
Series 2010 G.O. Bond C	<u>69,350</u>
	\$688,595

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

		2013-14	2014-15	2015-16	2015-16	2016-17
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	755,000	755,000	765,000
9-	796 INTEREST PAYMENTS	773,400	720,311	709,595	709,595	688,595
9-	797 PAYING AGENT FEES	2,533	2,408	1,000	2,410	2,410
	TOTAL DEBT	838,370	785,156	1,465,595	1,467,005	1,456,005
	TOTAL DEBT SERVICE EXPENDITURES	838,370	785,156	1,465,595	1,467,005	1,456,005

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
LIBERTYVILLE SPORTS COMPLEX - SUMMARY BUDGET

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATE	2016-17 APPROVED
LIBERTYVILLE SPORTS COMPLEX FUND SUMMARY					
INDOOR SPORTS COMPLEX					
REVENUES	2,295,941	2,365,693	2,312,325	2,344,310	2,359,645
EXPENDITURES	1,837,557	1,836,311	1,986,695	2,134,655	2,090,095
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	458,384	529,382	325,630	209,655	269,550
DEBT SERVICE (65% OF DEBT)	544,941	510,351	952,637	953,553	946,403
NET INCOME/(LOSS) INDOOR SPORTS COMPLEX	(86,557)	19,031	(627,007)	(743,898)	(676,853)
GOLF LEARNING CENTER					
REVENUES	329,546	309,137	356,575	325,800	340,400
EXPENDITURES	261,067	249,549	295,040	302,295	253,415
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	68,479	59,588	61,535	23,505	86,985
DEBT SERVICE (35% OF DEBT)	293,430	274,805	512,958	513,452	509,602
NET INCOME/(LOSS) GOLF LEARNING CENTER	(224,951)	(215,217)	(451,423)	(489,947)	(422,617)
FAMILY ENTERTAINMENT CENTER					
REVENUES	69,991	50,252	53,200	44,880	45,780
EXPENDITURES	9,966	9,826	10,000	9,650	10,000
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	60,025	40,426	43,200	35,230	35,780
DEBT SERVICE ()	-	-	-	-	-
NET INCOME/(LOSS) FAMILY ENTERTAINMENT CENTER	60,025	40,426	43,200	35,230	35,780
GENERAL (BOND ISSUE)					
REVENUES	2,408,030	833,731	1,035,230	1,198,615	1,063,690
EXPENDITURES	2,533	2,408	1,000	2,410	2,410
INCOME/LOSS	2,105,497	831,323	1,034,230	1,196,205	1,061,280
TOTAL SPORTS COMPLEX REVENUES	4,803,508	3,558,813	3,757,330	3,913,605	3,809,515
TOTAL SPORTS COMPLEX EXPENDITURES	2,946,960	2,880,842	3,757,330	3,913,605	3,809,515
NET INCOME/(LOSS)	1,856,548	677,971	0	0	0
BEGINNING WORKING CAPITAL BALANCE MAY 1	(1,856,548)	(677,971)	0	0	0
ENDING WORKING CAPITAL APRIL 30	(677,971)	0	0	0	0

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	\$7,000,000
Civic Center Parking Design	<u>70,000</u>
	\$7,070,000

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

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED TIF REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 609 PROPERTY TAX	2,942,657	3,193,832	3,200,000	3,375,000	3,440,000
C 690 INTEREST	7,201	6,916	6,000	8,500	4,000
698 BOND/LOAN PROCEEDS					4,050,000
C 699 MISCELLANEOUS	0	0	0	0	0
TOTAL TIF REVENUES	2,949,858	3,200,748	3,206,000	3,383,500	7,494,000

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
776 PARKING IMPROVEMENTS	42,209	54,552	3,525,000	2,021,550	7,070,000
796 INTEREST PAYMENTS					12,000
798 SURPLUS REBATED	2,059,852	2,235,682	2,300,000	2,362,500	2,408,000
799 MISCELLANEOUS	3,530	51,295	4,300	4,950	4,000
TOTAL TIF EXPENDITURES	2,105,591	2,341,529	5,829,300	4,389,000	9,494,000

	2013-14	2014-15	2015-16	2015-16	2016-17
TAX INCREMENT FINANCING DISTRICT SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	2,949,858	3,200,748	3,206,000	3,383,500	7,494,000
TOTAL EXPENDITURES	2,105,591	2,341,529	5,829,300	4,389,000	9,494,000
NET INCOME / (LOSS)	844,267	859,219	(2,623,300)	(1,005,500)	(2,000,000)
BEGINNING BALANCE MAY 1	1,318,735	2,163,002	3,022,221	3,022,221	2,016,721
ENDING BALANCE APRIL 30	2,163,002	3,022,221	398,921	2,016,721	16,721

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

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 PARKING IMPACT FEE	0	0	435,000	435,000	0
602 SIDEWALK IMPACT FEE	2,452	9,975	0	7,665	0
690 INTEREST	0	0	0		0
699 MISCELLANEOUS	0	0	0	0	0
TOTAL IMPACT FEE REVENUES	2,452	9,975	435,000	442,665	0

	2013-14	2014-15	2015-16	2015-16	2016-17
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

	2013-14	2014-15	2015-16	2015-16	2016-17
IMPACT FEE FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	2,452	9,975	435,000	442,665	0
TOTAL EXPENDITURES	0	0	0	0	0
NET INCOME / (LOSS)	2,452	9,975	435,000	442,665	0
BEGINNING BALANCE MAY 1	0	2,452	12,427	12,427	455,092
ENDING BALANCE APRIL 30	2,452	12,427	447,427	455,092	455,092

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		784 Sidewalks & Bike Paths	
Traffic Signal Painting	\$ 30,000	Various Sidewalk Replacement	\$ 65,000
773 Road Improvement Program		799 Miscellaneous	
Pavement Patching	\$ 150,000	Sticker Decals	\$ 3,000
Thermoplastic Pavement Marking	40,000	Vehicle Forms Printing	10,000
	\$ 190,000	Quiet Zone	6,000
774 Storm Sewer Improvement		Postage for Stickers	6,500
North Shore Bikepath Drainage	\$ 200,000		\$ 25,500
775 Streetlight Replacement			
Streetlight Replacement	\$ 40,000		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 CAPITAL IMPROVEMENT FUND 40-00

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
626 VEHICLE LICENSES	430,168	403,506	420,000	410,000	410,000
671 TELECOM INFRASTRUCTURE MAINT FEE	269,632	240,337	255,000	216,000	210,000
676 GRANTS	0	0	30,000	0	0
684 FEDERAL/STATE REIMBURSEMENT	0	0	0	0	135,000
690 INTEREST	4,301	2,896	3,500	1,300	500
691 TRANSFER GENERAL FUND	0	0	0	0	0
699 MISCELLANEOUS	2,293	3,871	25,000	0	25,000
TOTAL CAPITAL IMPROVEMENT REVENUES	706,394	650,610	733,500	627,300	780,500

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
768 STREETScape IMPROVEMENTS	28,804	30,000	30,000	18,680	30,000
773 ANNUAL ROAD IMPROVEMENT PROGRAM	963,900	1,123,485	1,040,000	1,020,000	190,000
774 STORM SEWER IMPROVEMENTS	58,820	43,356	146,000	23,000	200,000
775 STREETLIGHT REPLACEMENT/PAINTING	45,065	31,229	40,000	35,500	40,000
782 BRIDGE REPAIR & REPLACEMENT	0	0	50,000	6,200	15,000
781 ENGINEERING FAU PROJECTS	0	0	0	274,800	82,000
784 SIDEWALKS AND BIKE PATHS	66,309	61,371	65,000	65,000	65,000
789 PETERSON ROAD CORRIDOR	3,224	9,613	25,000	21,600	25,000
799 MISCELLANEOUS	21,913	30,582	54,500	54,500	25,500
TRANSFER TO GENERAL FUND	0	0	0	0	0
TOTAL CAPITAL IMPROVEMENT EXPENDITURES	1,188,035	1,329,636	1,450,500	1,519,280	672,500

	2013-14	2014-15	2015-16	2015-16	2016-17
CAPITAL IMPROVEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	706,394	650,610	733,500	627,300	780,500
TOTAL EXPENDITURES	1,188,035	1,329,636	1,450,500	1,519,280	672,500
NET INCOME / (LOSS)	(481,641)	(679,026)	(717,000)	(891,980)	108,000
BEGINNING BALANCE MAY 1	2,203,751	1,722,110	1,043,084	1,043,084	151,104
ENDING BALANCE APRIL 30	1,722,110	1,043,084	326,084	151,104	259,104

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

16-17 Pavement Rehabilitation-Design	\$	330,000
16-17 Pavement Rehabilitation-Construction		3,500,000
17-18 Pavement Rehabilitation-Design		100,000
CCDD Engineering		50,000
4th, Redtop, Greentree-Engineering		183,600
4th, Redtop, Greentree-Construction		368,000
Crack Sealing		35,000
Construction Coordinator		30,000
		<hr/>
	\$	4,596,600

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
ROAD IMPROVEMENT FUND 41-00

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
676 GRANTS	0	0	0	0	0
690 INTEREST	14,063	18,781	15,000	24,000	25,000
695 BOND ISSUE PREMIUM	86,768	56,258	0	45,180	0
698 BOND PROCEEDS	5,000,000	5,000,000	5,000,000	5,000,000	0
699 MISCELLANEOUS	0	0	0	0	0
TOTAL ROAD IMPROVEMENT REVENUES	5,100,831	5,075,039	5,015,000	5,069,180	25,000

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
728 BOND ISSUE COSTS	41,645	46,383	45,000	223,850	0
773 ANNUAL ROAD IMPROVEMENT PROGRAM	2,746,907	3,444,894	4,100,000	2,989,000	4,596,600
799 MISCELLANEOUS	0	0	0	0	0
TRANSFER TO GENERAL FUND	0	0	0	0	0
TOTAL CAPITAL IMPROVEMENT EXPENDITURES	2,788,552	3,491,277	4,145,000	3,212,850	4,596,600

	2013-14	2014-15	2015-16	2015-16	2016-17
ROAD IMPROVEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	5,100,831	5,075,039	5,015,000	5,069,180	25,000
TOTAL EXPENDITURES	2,788,552	3,491,277	4,145,000	3,212,850	4,596,600
NET INCOME / (LOSS)	2,312,279	1,583,762	870,000	1,856,330	(4,571,600)
BEGINNING BALANCE MAY 1	4,397,397	6,709,676	8,293,438	8,293,438	10,149,768
ENDING BALANCE APRIL 30	6,709,676	8,293,438	9,163,438	10,149,768	5,578,168

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
Replace Gutters and Paint Riverside Pool	145,000
Replace Pool Chairs	25,000
Install New Entrance Door at Riverside Preschool	10,000
Butler Lake Weed Spraying	13,000
Butler Lake Shoreline Management	10,785
Buy A Brick Program	10,000
Butler Lake Shoreline Cattail Control	5,860
Shoreline Plant Seed Installation	3,355
	<u>\$ 473,000</u>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 PARK IMPROVEMENT FUND 45-00

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
654 PARK IMPACT FEES	214,753	91,728	296,100	30,000	295,000
685 GRANT REIMBURSEMENT	11,759	0	0	0	0
686 BUY A BRICK	0	0	10,000	0	0
687 SALE OF ASSETS	0	150,000	1,678,430	1,900,000	0
690 INTEREST	72	56	0	21,650	100
691 TRANSFER GENERAL FUND	0	0	0	0	0
698 WETLAND MITIGATION	0	0	0	0	0
699 MISCELLANEOUS	17,991	4,050	10,000	6,000	6,000
TOTAL PARK IMPROVEMENT FUND REVENUES	244,575	245,834	1,994,530	1,957,650	301,100

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
782 PARK IMPROVEMENT COSTS	135,410	128,164	360,750	109,765	473,000
788 TRANSFER TO SPORTS COMPLEX			150,000	368,100	232,000
791 TRANSFER SALES TAX BOND FUND (Rec Offices)	73,500	76,590	281,590	191,190	0
799 MISCELLANEOUS	0	0	112,500	330,495	0
TOTAL PARK IMPROVEMENT FUND EXPENDITURES	208,910	204,754	904,840	999,550	705,000

	2013-14	2014-15	2015-16	2015-16	2016-17
PARK IMPROVEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	244,575	245,834	1,994,530	1,957,650	301,100
TOTAL EXPENDITURES	208,910	204,754	904,840	999,550	705,000
NET INCOME / (LOSS)	35,665	41,080	1,089,690	958,100	(403,900)
BEGINNING BALANCE MAY 1	540,491	576,156	617,236	617,236	1,575,336
ENDING BALANCE APRIL 30	576,156	617,236	1,706,926	1,575,336	1,171,436

PUBLIC BUILDINGS IMPROVEMENT FUND

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

Account Detail

790 Village Hall		795 Schertz Building	
Engineering Design of HVAC	\$10,000	Landscape Materials	\$1,500
Wall Heaters	<u>800</u>	HVAC for Schertz Garage	30,000
	\$10,800	Replace Locker Room	
		Carpeting	2,000
794 Fire Station		Chairs For Community	
Station #2 Driveway	\$80,000	Development	1,500
		Wall Heaters	<u>1,200</u>
			\$36,200

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

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 680 GRANT	0	0	0	0	0
C 690 INTEREST	27	29	0	0	0
C 691 TRANSFER GENERAL FUND (Public Buildings)	55,000	55,000	85,000	85,000	85,000
C 699 MISCELLANEOUS	0	0	0	0	0
TOTAL PUBLIC BLDG IMPROVEMENT FUND REVENUES	55,027	55,029	85,000	85,000	85,000

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
790 VILLAGE HALL	23,108	34,150	29,100	20,900	10,800
792 PUBLIC WORKS BUILDING	0	0	0	0	0
794 FIRE STATIONS	0	0	3,500	47,985	80,000
795 SCHERTZ MUNICIPAL BUILDING	0	17,200	67,200	68,805	36,200
796 PARK/RECREATION BUILDINGS	0	0	0	2,220	0
799 MISCELLANEOUS (Contingency)	0	291	0	0	0
TOTAL PUB BLDG IMPROVEMENT FUND EXPENDITURES	23,108	51,641	99,800	139,910	127,000

	2013-14	2014-15	2015-16	2015-16	2016-17
PUBLIC BUILDING IMPROVEMENT FUND	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	55,027	55,029	85,000	85,000	85,000
TOTAL EXPENDITURES	23,108	51,641	99,800	139,910	127,000
NET INCOME / (LOSS)	31,919	3,388	(14,800)	(54,910)	(42,000)
BEGINNING BALANCE MAY 1	181,614	213,533	216,921	216,921	162,011
ENDING BALANCE APRIL 30	213,533	216,921	202,121	162,011	120,011

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 2012-13	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Projected 2016-17
<u>Output Measures</u>					
Vehicle Replacement	5	5	5	6	13
<u>Number of Jobs Scheduled</u>	2,450	2,500	2,525	2,520	2,520
Non-Scheduled	200	210	215	220	220
Emergency	40	45	50	42	42
Snow & Ice	210	215	240	150	160
Total	2,900	2,975	3,035	2,932	2,942
<u>Preventative Maintenance By Department (hours)</u>					
Public Works	242	250	260	245	250
Police	220	225	230	225	225
Fire	118	120	125	135	135
Recreation	59	60	65	45	48
Administration	4	4	4	6	6
Community Development	25	25	25	22	22
TERF	2	2	2	2	2
Total	670	686	709	680	688

Performance Data

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Projected 2016-17
<i>Effectiveness Measures</i>					
Gallons of Fuel Pumped					
Unleaded Fuel (gallons)	55,000	55,000	55,000	50,000	51,000
Unleaded Fuel - Cost/gallon	\$2.87	\$3.46	\$3.15	\$2.00	\$1.70
Diesel Fuel (gallons)	42,000	42,000	42,000	43,475	43,975
Diesel Fuel - Cost/gallon	\$3.40	\$3.58	\$3.35	\$2.30	\$1.50
<u>Miles Per Gallon Per Dept.</u>					
Public Works					
Unleaded	7.82	10.38	10.00	9.50	9.50
Diesel	15.17	14.25	14.50	10.00	10.00
Police	9.54	10.05	10.00	9.89	9.89
Fire					
Unleaded	25.60	24.64	25.00	10.00	10.00
Diesel	2.64	4.48	4.00	4.00	4.00
Recreation	10.00	13.17	11.00	23.00	23.00
Administration	16.00	20.00	20.00	26.70	26.70
Community Development	11.00	11.00	11.00	14.75	14.75
TERF	19.00	15.00	15.00	13.23	13.23
Miles Per Gallon - Total Fleet	12.97	13.66	13.39	15.26	15.26
<u>Number of Vehicles Per Dept.</u>					
Public Works	100	100	100	96	96
Police	27	27	26	23	23
Fire	24	24	25	23	23
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	151	151
<i>Efficiency Measures</i>					
Number of Vehicles/Equipment per Fleet Services staff	53.33	53.33	53	53	53

FLEET SERVICES AND REPLACEMENT FUND

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
Administrative Assistant I	1 (10%)	1 (10%)	\$4,690
Salaries Maintenance			
Lead Mechanic	1	1	\$91,120
Equipment Mechanic	2	2	161,710
Overtime			9,800
			\$262,630

Account Detail

720 Insurance

Medical & Dental	\$	60,480
Life		195
		\$ 60,675

795 Lease Payments

<u>Fire</u>	
Ambulance (Pymts 18-20 of 20)	\$ 26,400
Engine (Pymt 1-2 of 20)	72,500
	\$ 98,900

782 Vehicle Purchases

<u>Police</u>	
4 Patrol Interceptor SUVs	\$ 114,000

<u>Public Works</u>	
#304 Utility Truck	\$ 73,000
#307 Utility Truck	68,000
#402 Ford Escape	25,500
Repaint #320 and #321	7,500
#P122 Loader	50,000
#P2 Dump/Plow Truck	77,000
Toro Sandpro	22,000
	\$ 323,000

<u>Public Works</u>	
Vactor (Pymts 1-3 of 20)	\$ 68,625
Truck #320 (Pymt 20 of 20)	13,850
Truck #315 (Pymts 14-17 of 20)	27,580
	\$ 110,055

Total Lease Payments \$ 208,955

790 Capital Outlay

Forklift	\$ 12,000
TIG Welder	3,500
	\$ 15,500

<u>Fire</u>	
Ambulance	\$ 235,000

Total \$ 672,000

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

		2013-14	2014-15	2015-16	2015-16	2016-17
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
BUDGETED REVENUES						
C	614 FLEET SERVICES FEES	803,040	808,755	824,910	824,915	838,760
C	656 GAS CHARGES	19,440	18,920	20,000	12,000	13,000
C	677 DAMAGE TO VILLAGE VEHICLES	2,232	19,270	2,000	9,000	4,000
	678 COURT FINES-POLICE VEHICLE REPLACEMENT	24,168	24,136	25,000	22,000	23,000
C	686 SALE OF FIXED ASSETS	42,152	33,915	10,000	33,845	15,000
C	690 INTEREST	5,404	4,892	4,000	4,200	4,400
C	692 VEHICLE REPLACEMENT FEES (Enterprise Fund)	73,365	78,320	84,870	84,870	90,180
C	693 VEHICLE REPLACEMENT FEES (General Fund)	685,255	701,340	759,235	759,235	764,325
C	699 MISCELLANEOUS	5,983	3,176	2,400	5,500	5,000
TOTAL FLEET SERVICES REVENUES		1,661,039	1,692,524	1,732,415	1,755,565	1,757,865

		2013-14	2014-15	2015-16	2015-16	2016-17
		ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
BUDGETED EXPENDITURES						
1-	701 SALARIES ADMINISTRATION	0	0	0	0	0
1-	702 SALARIES CLERICAL	6,163	5,361	6,340	4,410	4,690
1-	704 SALARIES MAINTENANCE	234,351	246,651	254,855	257,140	262,630
TOTAL SALARIES & WAGES		240,514	252,012	261,195	261,550	267,320
2-	720 INSURANCE	52,977	54,571	57,795	57,795	60,675
2-	793 EMPLOYER CONTRIBUTION IMRF	33,917	34,826	33,740	33,740	35,020
2-	794 EMPLOYER CONTRIBUTION FICA/MEDICARE	17,982	19,140	19,980	19,980	20,450
TOTAL EMPLOYEE BENEFITS		104,876	108,537	111,515	111,515	116,145
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	28,736	16,879	23,360	24,850	22,920
3-	728 CONTRACTUAL REPAIR SERVICES	25,186	15,288	12,000	11,000	12,000
3-	787 FIRE CONTRACTUAL REPAIRS	18,566	17,178	26,300	38,000	26,300
3-	788 POLICE CONTRACTUAL REPAIRS	2,424	3,423	3,000	2,200	3,000
TOTAL CONTRACTUAL		74,912	52,768	64,660	76,050	64,220
5-	706 SHOP SUPPLIES	4,809	5,294	5,000	5,000	5,000
5-	707 TOOLS	3,657	3,359	3,500	3,500	3,500
4-	711 GASOLINE & OIL	267,765	223,877	250,000	175,000	200,000
5-	713 VEHICLE WASHING	2,237	2,788	3,000	3,000	6,000
5-	714 VEHICLE PARTS	74,710	91,559	78,400	80,000	80,000
5-	726 TRAVEL, TRAINING & DUES	217	1,149	1,155	155	895
5-	752 UNIFORMS	1,013	637	1,200	1,200	1,200
5-	765 LICENSE, TITLE & INSPECTION FEES	3,597	3,791	3,000	3,750	3,750
5-	789 ACCIDENT DAMAGE EXPENSE	6,473	33,553	10,000	40,000	12,000
5-	791 TRANSFER VEHICLE REPLACEMENTS	0	0	0	0	0
5-	799 MISCELLANEOUS	398	198	495	495	495
TOTAL COMMODITIES		364,876	366,205	355,750	312,100	312,840
6-	782 VEHICLE REPLACEMENT COSTS	35,782	24,141	543,250	511,990	672,000
6-	790 CAPITAL OUTLAY	0	0	25,000	23,000	15,500
TOTAL CAPITAL		35,782	24,141	568,250	534,990	687,500
7-	712 MAINTENANCE SHOP FACILITIES	288	391	500	500	500
7-	715 MAINTENANCE OTHER EQUIPMENT	4,959	3,944	6,850	9,000	7,500
TOTAL REPAIRS & MAINTENANCE		5,247	4,335	7,350	9,500	8,000
9-	795 LEASE PAYMENTS	9,282	4,836	96,140	96,145	208,955
TOTAL DEBT		9,282	4,836	96,140	96,145	208,955
TOTAL FLEET/VEHICLE REPLACEMENT FUND EXP		835,489	812,834	1,464,860	1,401,850	1,664,980

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

FLEET SERVICES & REPLACEMENT FUND SUMMARY	2013-14	2014-15	2015-16	2015-16	2016-17
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	1,661,039	1,692,524	1,732,415	1,755,565	1,757,565
TOTAL EXPENDITURES	635,489	812,834	1,464,860	1,401,850	1,664,980
NET INCOME / (LOSS)	825,550	879,690	267,555	353,715	92,685
BEGINNING BALANCE MAY 1	237,186	1,062,736	1,942,426	1,942,426	2,296,141
ENDING BALANCE APRIL 30	1,062,736	1,942,426	2,209,981	2,296,141	2,388,826

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.

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 a new system, Active Networks' product was considered the best replacement. Staff will prepare and present a contract for approval by the Village Board. *The new Recreation system is delivered through the Internet (Software as a Service – Saas). Recreation staff have been busy with the conversion and training process with the goal of going live with the new system in March of 2016.*
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. *A Comcast Enterprise Ethernet Private Line (EPL) was connected in July and has been working very well.*
3. Replacement PC Program. New PC's will be purchased to replace older PC's, keeping user equipment efficient for Village business. *A single new PC was built to Village standards, prepped and imaged. Images were deployed to the remaining new computers and then placed as needed.*
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. *This project is expected to be completed before April, 2016.*
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. *Network attached storage (NAS) appliances have been implemented in several locations, providing storage for online server and PC imaging as well as additional file storage. Staff looked into many*

alternatives for off-site storage of Village data, including virtual server images for quick spin-up in the event of a critical server failure. A solution has been included in the proposed FY 2016-2017 Budget.

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. *The product has been purchased and in process of implementation.*
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. *BS&A's proposal was chosen for the Work Order System and is currently in use. Additional functions will be added as needed.*
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. *The CFA system was upgraded in August, 2015, and has been working well*
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. *The Bolander building's technology hardware was decommissioned and a temporary business office was set up with computers and a phone during the renovation. After the renovation, staff moved into their new offices.*

2016-2017 Goals

1. Data Backup System Replacement Project. The Village backup system needs to be upgraded in order to serve a virtual server environment and provide flexibility in off-site archiving of Village data. The proposed system will also provide quicker spin-up of backed-up virtual machines in the event of compromise or failure.
2. Virtualization of Additional Village Servers. All the remaining physical servers in the datacenter at the Schertz Building will be converted to virtual. Virtualization reduces the cost of replacing physical hardware and extends the useful life of converted servers. In combination with the new backup system, recovery from a failed or compromised server can be accomplished in a much shorter period of time.
3. Firewall Replacement Project. Our existing firewalls will be six years old May 1, 2016 and need to be replaced. Our current models are also incapable of running the latest operating system upgrades recommended by the manufacturer.

4. Router Replacement Project. Our core router and two additional facility routers need to be replaced due to end of support by Cisco on October 31, 2016.
5. Microsoft Office Upgrade Project. The majority of our computers are running Office 2007. These need to be upgraded, at a minimum, to Office 2010 in order to connect with a new Exchange Email server, planned for FY 2017-2018.
6. Email Security Replacement Project. Our provider of email security is dropping their current product in favor of a more secure system. The new system has significantly improved security, particularly in the area of protecting us from compromised links in phishing email.
7. Phone and Voicemail System Upgrades. The operating system on our network phone controllers needs to be updated. In addition, the voicemail server needs to be replaced and will be virtual.
8. Replacement Circuits for Village Wide Area Network. Our contract with Advanced Business Networks for T-1 circuits, which provide network connectivity between our facilities, will end in mid-April, 2017. In addition, the cost of these circuits will increase to a level slightly higher than what it would cost to replace these connections with fiber from Comcast. The proposed fiber connections will cost less and provide a minimum of four times the bandwidth of a T-1. In addition, these fiber connections are scalable at any time to higher bandwidth.
9. Employee Password Policy and Security Training Project. In order to better protect our network from compromise and conform to various security regulations, a new password policy will be put into place. Basic security training will also be conducted as part of the policy.
10. PC Replacement Project. An additional 20 PC's will be purchased and used to replace older PC's.

Performance Data

	Actual 2013-14	Actual 2014-15	Projected 2015-16	Projected 2016-17
<i>Output Measures</i>				
New PC Replacements	36	33	24	20
Refurbished PC Deployments	30	35	5	5
New Server Deployments	6	0	2	6
Services/Systems	2	4	5	3
New Network/Communication Systems	7	2	4	7
New Software Systems	3	2	3	3
Requests for Technology Assistance	3,600	3,800	3,900	3,200

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

DEPARTMENT SUMMARY

EXPENDITURES	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATE	2016-17 APPROVED
SALARIES & WAGES	112,741	119,485	118,385	118,000	124,070
EMPLOYEE BENEFITS	23,663	24,846	24,600	24,275	25,535
CONTRACTUAL	44,350	47,814	55,500	48,000	67,000
UTILITIES	42,397	70,000	69,950	66,950	77,175
COMMODITIES	114,259	128,517	149,840	139,255	150,410
CAPITAL	35,010	62,066	81,190	77,450	83,600
REPAIRS & MAINTENANCE	4,547	4,638	6,000	5,500	6,000
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	376,967	457,366	505,465	479,430	533,790
PERSONNEL					
MIS COORDINATOR	1	1	1	1	1
TOTAL	1	1	1	1	1

TECHNOLOGY AND EQUIPMENT REPLACEMENT FUND

<u>Authorized Personnel</u>	<u>2015-16 Positions</u>	<u>2016-17 Positions</u>	<u>2016-17 Approved</u>
<u>Administration</u>			
MIS Coordinator	1	1	\$110,130
Deputy Village Administrator	1 (10%)	1 (10%)	<u>13,940</u>
			\$124,070
 Account Detail			
719 Internet Access		730 Web page Services	
T-1 Internet	\$12,000	Maintenance (1/2 of cost)	\$7,850
Network Connections	<u>30,175</u>	Website Training	1,800
	\$42,175	Miscellaneous Projects	<u>3,770</u>
			\$13,420
728 Consulting		790 Capital Outlay	
Consultant/Contracting	\$49,000	Hardware/Software	\$60,000
Firewall Audit	10,000	Firewall Hardware Upgrade	13,000
Phone System Software Upgrade	<u>8,000</u>	Core Router Hardware Upgrade	8,000
	\$67,000	S&U Router Hardware Upgrade	<u>2,600</u>
			\$83,600
729 Software, Licensing, Updates			
BS&A	\$23,000		
Parks and Rec (Active Network)	13,500		
Security Software	12,000		
Managed Services	11,000		
Phone System Support/Maint	11,000		
Basic Timekeeping System	7,320		
Advanced Timekeeping System	7,080		
E-mail Security	6,500		
GIS/CAD Maintenance	4,000		
Firehouse & Ambulance Billing	2,905		
Cisco Router/Switch Maint	3,000		
Sensus Water Meter Reading	2,000		
Cyberark Viewfinity Security	7,320		
Other	<u>15,865</u>		
	\$126,490		

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

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
617	COMPUTER/TECHNOLOGY USER FEES	102,000	107,000	107,000	102,000	112,000
620	CELL TOWER LEASE PAYMENTS	239,206	212,629	175,705	203,785	209,755
674	TELECOM INFRASTRUCTURE MAINT FEE	269,632	240,337	255,000	216,000	210,000
686	SALE OF FIXED ASSETS	0	0	0	0	0
690	INTEREST	117	101	100	300	350
699	MISCELLANEOUS	0	234	0	0	0
TOTAL TECH EQUIP REPLACEMENT FUND REVENUES		610,955	560,301	537,805	522,085	532,105

		2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
1-	701 SALARIES ADMINISTRATION	112,741	119,485	118,385	118,000	124,070
TOTAL SALARIES & WAGES		112,741	119,485	118,385	118,000	124,070
2-	720 INSURANCE	84	90	100	150	170
2-	793 EMPLOYER CONTRIBUTION IMRF	15,072	15,893	15,400	15,200	16,015
2-	794 EMPLOYER CONTRIBUTION FICA/MEDICARE	8,507	8,863	9,100	8,925	9,350
TOTAL EMPLOYEE BENEFITS		23,663	24,846	24,600	24,275	25,535
3-	728 CONSULTING SERVICES	44,350	47,814	55,500	48,000	67,000
TOTAL CONTRACTUAL		44,350	47,814	55,500	48,000	67,000
4-	711 WIRELESS SERVICE	23,941	40,153	37,000	34,000	35,000
4-	719 INTERNET/WAN ACCESS	18,456	29,847	32,950	32,950	42,175
TOTAL UTILITIES		42,397	70,000	69,950	66,950	77,175
5-	706 COMPUTER SUPPLIES	9,260	8,998	8,000	7,000	8,000
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	5,259	1,086	1,500	175	1,500
5-	729 SOFTWARE, LICENSING, UPDATES	87,748	107,723	127,520	119,505	126,490
5-	730 WEB PAGE SERVICES	11,491	10,274	11,820	12,375	13,420
5-	799 MISCELLANEOUS	501	436	1,000	200	1,000
TOTAL COMMODITIES		114,259	128,517	149,840	139,255	150,410
6-	790 CAPITAL OUTLAY	33,361	61,786	81,190	77,450	83,600
6-	795 LEASE PAYMENTS	1,649	280	0	0	0
TOTAL CAPITAL		35,010	62,066	81,190	77,450	83,600
7-	714 MAINTENANCE MOTOR VEHICLES	1,000	1,000	1,000	1,000	1,000
7-	715 HARDWARE MAINTENANCE	3,547	3,638	5,000	4,500	5,000
TOTAL REPAIRS & MAINTENANCE		4,547	4,638	6,000	5,500	6,000
TOTAL TECH EQUIP REPLACEMENT FUND EXPENDITURES		376,967	457,366	505,465	479,430	533,790

TECHNOLOGY EQUIPMENT REPLACEMENT FUND SUMMARY		2013-14	2014-15	2015-16	2015-16	2016-17
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		610,955	560,301	537,805	522,085	532,105
TOTAL EXPENDITURES		376,967	457,366	505,465	479,430	533,790
NET INCOME / (LOSS)		233,988	102,935	32,340	42,655	(1,685)
BEGINNING BALANCE MAY 1		508,846	742,834	845,769	845,769	888,424
ENDING BALANCE APRIL 30		742,834	845,769	878,109	888,424	886,739

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 fourth 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 2032.

The last outstanding G.O. Bond is a \$5,000,000, October 2015 General Obligation Bond issued as the fourth series of a \$20 million in Bonds approved through a referendum in March 2012. These bonds will be used for road rehabilitation. The bond matures in 2032.

Based upon 2015 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)	\$185,000
Series 2012 (Dec 15)	\$210,000
Series 2013 (Dec 15)	\$195,000
Series 2014 (Dec 15)	\$205,000
Series 2015 (Dec 15)	<u>\$175,000</u>
	\$970,000

796 Interest Payment

Series 2008 (June 15, Dec 15)	\$31,555
Series 2012 (June 15, Dec 15)	\$96,325
Series 2013 (June 15, Dec 15)	\$159,790
Series 2014 (June 15, Dec 15)	\$131,350
Series 2015 (June 15, Dec 15)	<u>\$159,330</u>
	\$578,350

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

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 601 PROPERTY TAX	313,311	875,074	1,200,735	1,206,040	1,548,350
C 690 INTEREST	70	75	100	100	100
C 698 BOND PROCEEDS	0	0	0	0	0
C 699 MISCELLANEOUS REVENUE	0	0	0	0	0
TOTAL GENERAL BOND & INTEREST REVENUES	313,381	875,149	1,200,835	1,206,140	1,548,450

	2013-14	2014-15	2015-16	2015-16	2016-17
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	165,000	525,000	745,000	745,000	970,000
796 INTEREST PAYMENTS	157,869	340,756	456,040	455,740	578,350
797 PAYING AGENT FEES	428	1,956	2,000	2,360	2,360
798 PAYMENT TO BOND ESCROW	0	0	0	0	0
799 MISCELLANEOUS	0	0	0	0	0
TOTAL GENERAL BOND & INTEREST EXPENDITURES	323,297	867,712	1,203,040	1,203,100	1,550,710

	2013-14	2014-15	2015-16	2015-16	2016-17
GENERAL BOND AND INTEREST SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	313,381	875,149	1,200,835	1,206,140	1,548,450
TOTAL EXPENDITURES	323,297	867,712	1,203,040	1,203,100	1,550,710
NET INCOME / (LOSS)	-9,916	7,437	-2,205	3,040	-2,260
BEGINNING BALANCE MAY 1	439,458	429,542	436,979	436,979	440,019
ENDING BALANCE APRIL 30	429,542	436,979	434,774	440,019	437,759

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. In 2015, the Village sold the Bolander Building and deposited the remaining principal and interest payments into a money market fund reserved for the payment of the principal and interest remaining on this bond.

Account Detail

795	Principal Payments		796	Interest Payments	
	Series 2010 (Dec 15)	\$70,000		Series 2010 (June 15 and Dec 15)	\$3,440

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

	2013-14	2014-15	2015-16	2015-16	2016-17
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	73,500	76,590	75,190	215,320	0
C 698 BOND PROCEEDS	0	0	0	0	0
C 699 MISCELLANEOUS	0	0	0	0	0
TOTAL SALES TAX BOND FUND REVENUES	73,500	76,590	75,190	215,320	0

	2013-14	2014-15	2015-16	2015-16	2016-17
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	70,000	70,000	70,000	70,000
796 INTEREST PAYMENTS	7,890	6,590	5,190	5,190	3,440
797 PAYING AGENT FEES/MISC	428	803	1,000	805	805
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	73,318	77,393	76,190	75,995	74,245

	2013-14	2014-15	2015-16	2015-16	2016-17
SALES TAX BOND FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	73,500	76,590	75,190	215,320	0
TOTAL EXPENDITURES	73,318	77,393	76,190	75,995	74,245
NET INCOME / (LOSS)	182	-803	-1,000	139,325	-74,245
BEGINNING BALANCE MAY 1	103,652	103,834	103,031	103,031	242,356
ENDING BALANCE APRIL 30	103,834	103,031	102,031	242,356	168,111

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

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 608 VILLAGE CONTRIBUTIONS-PENSION	1,222,893	1,404,282	1,480,000	1,471,010	1,740,300
C 618 PERSONAL PROPERTY REPLACEMENT TAX	10,000	10,000	10,000	10,000	10,000
C 683 PAYROLL CONTRIBUTIONS	326,725	356,188	354,000	374,000	376,000
C 688 APPRECIATION (DEPRECIATION) FAIR MKT VALUE	1,221,731	(8,168)	0	0	0
C 690 INTEREST (Including Gain/Loss on Securities)	1,058,281	2,016,965	425,000	1,391,725	400,000
C 699 MISCELLANEOUS	0	0	0	50	0
TOTAL POLICE PENSION FUND REVENUES	3,839,630	3,779,267	2,269,000	3,246,785	2,526,300

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,955	2,300	3,000	3,220	3,000
730 PENSIONS OFFICERS	1,833,090	1,909,780	1,966,950	1,950,000	2,021,000
731 PENSIONS WIDOWS	242,854	242,854	242,860	242,860	242,860
732 MEDICAL EXPENSES	0	0	3,000	6,630	7,000
746 INVESTMENT MANAGEMENT EXPENSE	44,936	81,987	65,000	67,000	67,000
747 FILING FEE	4,517	4,837	5,000	5,170	5,500
748 BANK CHARGES	8,923	6,885	8,600	8,400	8,400
749 AUDIT	3,550	3,550	3,600	3,600	3,600
750 PENSION REFUNDS	0	0	0	0	0
776 LEGAL EXPENSES	6,686	7,165	5,000	9,000	7,000
789 LOSS ON SALE OF INVESTMENT	16,950	21,673	0	115,000	0
796 INTEREST EXPENSE	0	0	0	0	0
799 MISCELLANEOUS	4,769	4,857	5,000	4,800	5,000
TOTAL POLICE PENSION FUND EXPENDITURES	2,168,230	2,285,888	2,308,010	2,415,680	2,370,360

	2013-14	2014-15	2015-16	2015-16	2016-17
POLICE PENSION FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	3,839,630	3,779,267	2,269,000	3,246,785	2,526,300
TOTAL EXPENDITURES	2,168,230	2,285,888	2,308,010	2,415,680	2,370,360
NET INCOME / (LOSS)	1,671,400	1,493,379	(39,010)	831,105	155,940
BEGINNING BALANCE MAY 1	24,171,862	25,843,262	27,336,641	27,336,641	28,167,746
ENDING BALANCE APRIL 30	25,843,262	27,336,641	27,297,631	28,167,746	28,323,686

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

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 608 VILLAGE CONTRIBUTIONS-PENSION	1,024,777	1,185,542	1,180,000	1,173,000	1,252,200
C 618 PERSONAL PROPERTY REPLACEMENT TAX	10,000	10,000	10,000	10,000	10,000
C 683 PAYROLL CONTRIBUTIONS	331,231	392,273	345,000	354,000	357,000
C 688 APPRECIATION (DEPRECIATION) FAIR MKT VALUE	1,310,034	1,119,831	0	0	0
C 690 INTEREST (Including Gain/Loss on Securities)	577,449	595,736	500,000	550,000	550,000
C 699 MISCELLANEOUS	0	0	0	0	0
TOTAL FIREFIGHTERS PENSION FUND REVENUES	3,253,491	3,303,382	2,035,000	2,087,000	2,169,200

	2013-14	2014-15	2015-16	2015-16	2016-17
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,175	805	1,000	1,000	1,000
730 PENSIONS OFFICERS	1,030,757	1,156,255	1,185,900	1,262,000	1,298,000
731 PENSIONS WIDOWS	177,848	177,848	117,850	177,850	177,850
732 MEDICAL EXPENSES	1,950	1,440	2,000	1,440	2,000
746 INVESTMENT MANAGEMENT EXPENSE	53,663	59,138	60,000	60,000	60,000
747 FILING FEE	3,741	4,168	4,500	4,560	4,800
748 BANK CHARGES	1,872	2,024	1,800	3,700	3,800
749 AUDIT	15,670	16,005	16,000	16,000	16,000
750 PENSION REFUNDS	0	0	0	0	0
776 LEGAL FEES	3,749	3,602	4,000	3,600	4,000
789 LOSS ON SALE OF INVESTMENT	0	0	0	0	0
796 INTEREST EXPENSE	0	0	0	0	0
799 MISCELLANEOUS	8,950	9,180	9,200	8,700	9,000
TOTAL FIREFIGHTERS PENSION FUND EXPENDITURES	1,299,375	1,430,465	1,402,250	1,538,850	1,576,450

	2013-14	2014-15	2015-16	2015-16	2016-17
FIREFIGHTERS PENSION FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	3,253,491	3,303,382	2,035,000	2,087,000	2,169,200
TOTAL EXPENDITURES	1,299,375	1,430,465	1,402,250	1,538,850	1,576,450
NET INCOME / (LOSS)	1,954,116	1,872,917	632,750	548,150	592,750
BEGINNING BALANCE MAY 1	20,819,539	22,773,655	24,646,572	24,646,572	25,194,722
ENDING BALANCE APRIL 30	22,773,655	24,646,572	25,279,322	25,194,722	25,787,472

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

WSCI: Water Sewer Capital Improvements

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 16-O- 30

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 2016 AND ENDING ON THE THIRTIETH DAY OF APRIL 2017

Adopted by the
President and Board of Trustees
of
the Village of Libertyville
this 26th day of April, 2016

Published in pamphlet form by
direction and authority of the
Village of Libertyville
Lake County, Illinois
this 27th day of April, 2016

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 16-O-30

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 2016 AND ENDING ON THE THIRTIETH DAY OF APRIL 2017

WHEREAS, a tentative annual budget for the Village of Libertyville, County of Lake, State of Illinois, for the fiscal year ending April 30, 2017, upon which this budget ordinance is based, was heretofore duly prepared and made conveniently available for at least ten days prior to the adoption of this ordinance, all in accordance with the Budget Officer System adopted by Libertyville Ordinance No. 91-0-67; and

WHEREAS, the Board of Trustees of the Village of Libertyville, pursuant to notice duly published on March 29, 2016 in the *Daily Herald*, a newspaper published and having a general circulation within the Village of Libertyville, held a public hearing on April 12, 2016 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 2016 and ending on the thirtieth day of APRIL 2017, as presented to the President and Board of Trustees of the Village of Libertyville on April 26, 2016 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	\$1,369,240	
Engineering	282,660	
Community Development	2,097,350	
Police	8,696,965	
Emergency Management Agency	8,340	
Swimming Pool Operations	378,105	
Golf Course	10,545	
Senior Programs	72,335	
Public Buildings	101,640	
Legislative Boards	136,680	
CBD Parking	97,300	
Legal	407,000	
Community Organizations	199,395	
Total Corporate Fund		\$13,857,555
For Fire Protection:		
Ambulance	\$5,127,502	
Fire Protection	2,760,963	
Total Fire Protection		\$7,888,465
For Highways & Bridges		
Maintenance	\$1,689,470	
Snow Removal & Ice Control	364,995	
Refuse & Recycling	169,220	
Total Highways & Bridges		\$2,223,685

For Public Parks		\$1,872,885
For Recreation System		\$1,742,150
For Motor Fuel Tax Fund		\$610,000
For Commuter Parking Fund		\$415,275
For Impact Fee Fund		\$0
For Tax Increment Financing Fund		\$9,494,000
For Emergency Telephone System Fund		\$403,460
For Fire Fund		\$8,500
For Foreign Fire Insurance		\$60,000
For Combined Water & Sewer System		\$11,246,760
For Libertyville Sports Complex		\$3,809,515
For Special Service Area		
Timber Creek	\$20,585	
Concord at Interlaken	<u>23,425</u>	
Total Special Service Area		\$44,010
For Hotel/Motel Tax Fund		\$387,870
For Bonded Indebtedness:		
General Obligation Bond Fund	\$1,550,710	
Sales Tax Bond Fund	<u>74,245</u>	
Total Bonded Indebtedness		\$1,624,955
For Capital Improvements:		
Capital Improvement Fund	\$672,500	
Road Improvement Fund	4,596,600	
Park Improvement Fund	705,000	
Public Buildings Improvement Fund	<u>127,000</u>	
Total Capital Improvements		\$6,101,100
For Internal Service Funds:		
Fleet Services & Replacement	\$1,664,980	
Technology & Equipment	<u>533,790</u>	
Total Internal Service Funds		\$2,198,770
For Police Pension Fund		\$2,370,360
For Firefighter Pension Fund		\$1,576,450
TOTAL 2016-17 Municipal Budget		\$67,935,765

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.

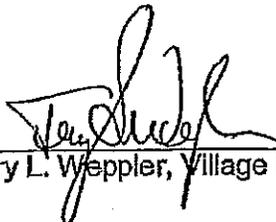
PASSED this 26th day of April, 2016

AYES: Johnson, Moras, Gaines, Justice, Adams, Garrity

NAYS: None

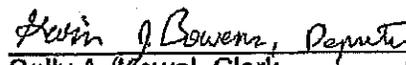
ABSENT: None

APPROVED this 27th day of April, 2016.



Terry L. Weppier, Village President

ATTEST:



Sally A. Kowal, Clerk