



TM

# Libertyville

spirit of independence



**2017-2018**

**Budget**

Village of Libertyville, IL

## 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 20,431 has more than doubled since 1960, as the Village has shared in the economic growth that has come from the expanding Chicago metropolitan area. An ongoing effort to restore and preserve historic Libertyville contributes to the traditional hometown atmosphere in the Village.*



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**Village of Libertyville, Illinois**

**2017-2018 Budget**

President

*Terry L. Weppler*

Board of Trustees

*Donna Johnson  
Jay Justice  
Richard Moras*

*Scott Adams  
Peter Garrity  
Patrick Carey*

Clerk

*Sally A. Kowal*

Village Attorney

*David F. Pardys*



Village Administrator

*Christopher D. Clark*

Deputy Village Administrator

*Kelly A. Amidei*

Director of Finance/Treasurer

*Patrice Sutton*

Chief of Police

*Clinton J. Herdegen*

Director of Public Works

*Paul K. Kendzior*

Fire Chief

*Richard M. Carani*

Director of Community Development

*John P. Spoden*

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, 2016**

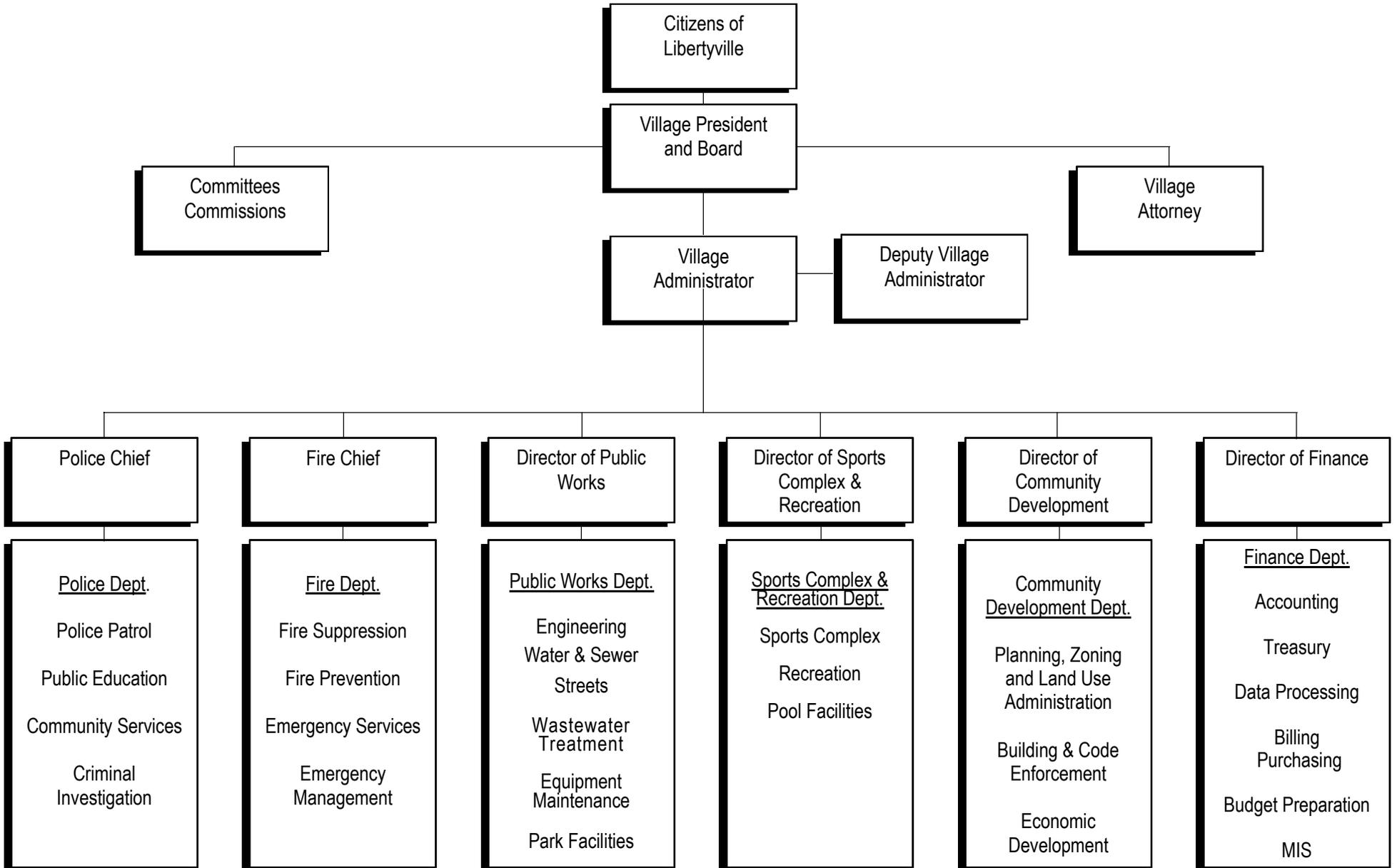
Executive Director

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, 2016. This is the twenty-first 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.

# Village of Libertyville Organizational Chart



# COMMUNITY PROFILE

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## GOVERNMENT

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Incorporated April 15, 1882

The Village is a non home-rule municipality governed by a President and board of six Trustees that are elected at large on a non-partisan basis to four-year staggered terms.

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

Village website: [www.libertyville.com](http://www.libertyville.com)

### Village Bond Rating

Moodys Aa2

Fire ISO Rating: 3

### Tax Rates:

Sales Tax 7%

Places for Eating Tax 1%

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

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The Village is comprised of 9 square miles. It is located in Lake County, approximately thirty-five miles north of Chicago and seven miles west of Lake Michigan. Adjacent to the Village are the communities of Vernon Hills, Gurnee, Mundelein and Lake Bluff. The Village is within one-half mile of Interstate 94, the highway which connects the Chicago metro area to Milwaukee, Wisconsin.

### Population (a)

1970	11,111
1980	22,111
1990	19,174
2000	20,742
2010	20,315
2016 (estimated)	20,405

### Ethnic Makeup (a)

White	18,275	89.6%
Hispanic or Latino	895	4.4%
African American	148	0.7%
Asian	907	4.4%
Miscellaneous	170	0.9%

### Other Household and Resident Data (a)

Total Households	7,586
Median Household Income	\$115,709
Per Capita Income	\$56,498

Median Age	44.4
% of Population under 19	28%
% of Population over 65	15%

### Home Value (a)

Median Home Value (2015)	\$395,900
Median Gross Rent	\$1,114

### Land Use (b)

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

### Property Value (c)

Equalized Assessed Valuation  
(2016 Tax Year)

Residential	\$911,700,976	77.5%
Industrial	\$99,922,179	8.5%
Commercial	\$164,695,046	14.0%
Railroads	\$387,075	<.1%
Farms	\$53,019	<.1%
Total	\$1,176,758,295	100%

# COMMUNITY PROFILE

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## Other

Land Area –square miles	8.81
Miles of Streets	81
Miles of Sidewalks	131.67
Miles of Water Mains	128
Average Daily Pumpage	2,236,000
Lake Michigan Water Supplied through Central Lake County Joint Action Water Agency	
Miles of Sanitary Sewer Mains	95
Maximum Daily Design Maximum flow of Treatment Plant (in gallons)	4,000,000
Excess Flow Event maximum	8,000,000
Miles of Storm Sewers	94
Parks & Playgrounds	21
Pools	2
Park Acreage	572
Golf Courses	1
Tennis Courts	7
Number of Elementary Schools	4
Number of Junior High Schools	1
Number of High Schools	1

## Major Employers

Advocate Condell Medical Center	1,899
Hollister	527
Brightstar	470
Volkswagen Credit	461
Lake County.	411

## Awards and Recognitions

GFOA Certificate of Achievement for Excellence in Financial Reporting	Since 1993
GFOA Distinguished Budget Presentation Award	Since 1996
Money Magazine’s Top 100 Best Places to Live	2007
CNN Best Smalltown Comeback Award	2013
Storm Ready Community Designation from the National Weather Service	2008

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

Tree City USA Since 1994

APWA Accredited Agency 2005, 2009 & 2014

## Notes:

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

# Budget Message



**To:** Mayor Terry Wepler and Board of Trustees  
**Date:** April 27, 2017  
**From:** Christopher Clark, Village Administrator  
Patrice Sutton, Finance Director  
**Subject:** Fiscal Year 2017-2018 Budget

On behalf of the Village Staff, we are pleased to submit the annual Village Budget for the fiscal year beginning May 1, 2017 and ending April 30, 2017. Preparation of the budget was based upon Board actions regarding the 2016 Tax Levy and Five Year Financial Plan that were discussed at length in Committee and at Public Hearing in the fall of 2016. The Village Board met to discuss the proposed budget in workshop meetings on Saturday, February 25, 2017, and Tuesday, March 7, 2017. A public hearing regarding the proposed budget was held on April 11, 2017, and the Board approved the budget at its meeting on April 25, 2017.

### Overview

The Fiscal Year 2017-2018 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. The total budget of \$69,468,557 is 2.3% higher than last year's budget and includes over \$15 million in capital improvements. Total revenues are budgeted at \$57 million, which is 3.1% less than last year, due to the fact that loan proceeds increased last year's budget. Without the loan proceeds, revenue has increased 3.6%. The difference between revenue and expense is funded by reserves and bond proceeds that were set aside for specific capital improvements.

The General Fund provides the funding for most of the Village's services. The proposed General Fund Budget is balanced at \$28,897,041, which has increased 4.6% compared to last year. The proposed budget includes transfers totaling \$1.6 million to offset capital projects in other funds as well as debt service in the Libertyville Sports Complex Fund. The proposed General Fund budget assumes very conservative growth in economically-sensitive revenue streams such as sales tax, while maintaining the status quo with State-shared revenues like income tax, use tax and personal property replacement tax (PPRT). Some uncertainty remains as to whether State legislation may impact these State-shared revenues.

### MISSION STATEMENT

*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.*

Village Staff analyzed the impact of the proposed budget on the fund balance, or reserves, in each fund. In the General Fund, the resulting fund balance of the Fiscal Year 2017-2018 Proposed Budget as of April 30, 2018, is in compliance with the Village’s Fund Balance Policy, which is calculated as follows:

Fiscal Year 2017-2018 Fund Balance Requirements

17% of General Fund Expenditures	\$ 4,912,497
60% of the Average 3 Year Sales Tax Totals:	
Fiscal Year 2014-2015	\$7,919,226
Fiscal Year 2015-2016	\$7,449,528
Fiscal Year 2016-2017*	\$7,500,000
*projected	\$ 4,573,750
Minimum Required Fund Balance	\$ 9,486,247
Estimated Ending Fund Balance, April 30, 2018	\$12,615,838

The estimated ending fund balance is 43.7% of budgeted General Fund expenses. According to government finance best business practices, non-home rule municipalities should maintain higher fund balances depending on the risks and unknowns that could potentially impact their unique operations. The Village’s healthy expected fund balance is a further protection against the uncertainty at the State level and its heavy reliance on sales tax. Staff recommends that this fund balance is maintained at this funding value and is not reallocated for other purposes.

**Budget Preparation**

At the November 2016 Committee of the Whole meeting of the Village Board, Staff reviewed the updated Five Year Financial Plan (included in this document). Review of this plan resulted in the guidelines that were provided to Staff for budget preparation. These guidelines included target budget levels limited to consumer price index (CPI)-based increases. Personnel costs make up 71% of the General Fund budget and 35% of the total budget. Non-union personnel costs were budgeted with a cost of living adjustment (COLA) increase as well as a merit-based component. All union contract step adjustments are funded. Insurance costs are increasing by a blended amount of just over 9%.

**Budget Highlights**

- The **Emergency Telephone System 911 Fund** is no longer budgeted starting in Fiscal Year 2017-2018, due to a State requirement to consolidate these services. All expenses that previously had been included in this fund were included in the General Fund, in the Police and Fire budgets.
- The **Places for Eating Tax** which went into effect on October 1, 2016, was included in the General Fund budget for the first time. This revenue stream, estimated at \$750,000 annually, is anticipated to offset growing General Fund operations as well fund ongoing projects in the business areas.
- The Proposed Budget includes the replacement of fifteen vehicles and/or pieces of equipment in the **Vehicle Maintenance/Replacement Fund** totaling \$1,529,000. This fund balance is also within best practice standard for vehicle replacement savings. Therefore, no transfers for vehicle replacement were included in this budget.

- The proposed budget reflects a commitment by the Village Board to reinvest in and improve the infrastructure throughout the Village. Included in this year’s budget are **over \$15 million in major capital improvements** as follows:
  - In the Tax Increment Financing District Fund, \$975,000 has been included to provide final payouts for the new parking deck that recently opened in the Downtown area.
  - In the Commuter Parking Fund, \$1.6 million to fund improvements to the Downtown Metra Station and Phase I of parking lot repavement at the Prairie Crossing Metra Station.
  - In the Water & Sewer Utility Fund, wastewater treatment plant improvements in the amount of \$3 million, watermain and underground improvement totaling \$1.5 million, sanitary sewer relocation and repair totaling \$645,000, \$206,640 in lift station improvements, SCADA system improvements totaling \$375,000 and \$25,000 to fund a lead service replacement reimbursement program;
  - In the Capital Improvement Fund, \$1.75 million in road resurfacing and repair, streetscape improvements, storm sewer replacements, sidewalk repair and replacement, bridge repair and replacements and a salt bin extension;
  - In the Road Improvement Fund, funded through General Obligation bonds issued between 2012 – 2015, \$3.9 million of pavement rehabilitation and patching;
  - In the Park Improvement Fund, \$630,905 in park improvements;
  - In the Public Building Improvement Fund, \$163,800 in improvements and repairs for Village Hall, Fire Station #1, and Schertz Municipal Building.
- Full time staffing levels decreased by one, to 161. Two public works positions were eliminated. A new Facility/Asset Manager position was approved.

### **How to Read this Document**

This document is divided into segments intended to help the reader understand the budget. Following this section is a section providing summary charts of the total budget. This is followed by details regarding personnel, including employee counts and salary ranges. Detailed information regarding how the Village determined its 2016 tax levy follows in the next section. The Five Year Financial Plan shows the long term financial plan that helped guide the specific guidelines and targets for this budget. There are also detailed explanations of the specific revenues and expense categories in that section, including trend data. Following that section is a detailed account of the line item budget. Preceding each section is information about and performance data for each department.

### **Acknowledgments**

Village residents and businesses can take pride in the high level and broad scope of services provided by the Village of Libertyville. Department Heads worked diligently with staff to submit budgets that comply with the requested guidelines while maintaining the level of services that our Village expects. Their efforts are greatly appreciated.

## **Status of Fiscal Year 2016-2017 Goals**

Each year, departments determine the specific goals each will work toward and include them as part of the annual budget process. The following section is a recap of the progress made toward those goals for the current fiscal year, 2016-2017. The goal is listed first, *followed by the status in italics*. The goals for the current Fiscal Year 2017-2018 introduce each of the sections in the detailed portion of the budget document.

### **FINANCE AND ADMINISTRATION**

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. *On January 20, 2017 the 317 space parking garage was completed and opened to customers.*
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. *Following the award of the professional services contract to Northern Illinois University for the Strategic Plan process, various planning sessions and focus groups were held. The Strategic Plan was approved by the Village Board of Trustees on February 14, 2017. All strategic Initiatives have been assigned a timeframe and a Project Manager, and regular updates will be provided.*
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. *This goal was incorporated into the Strategic Plan and is a priority project.*
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. *The Architect has finalized the plans for the station and construction is expected to start in the second quarter of 2017.*
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. *The Village has initiated the online training platform, Training Solutions. Beginning with fiscal year May 2017, the training plans will be incorporated into the annual performance evaluation process.*
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. *The new website was launched in November, 2016 and is now responsive to mobile devices. Staff has worked to enhance communication through the meeting calendar and agendas/minutes.*

### **TECHNOLOGY AND EQUIPMENT REPLACEMENT FUND**

1. 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. *In preparation, two existing physical servers were upgraded in performance and capacity and an additional server was purchased. These 3 servers became hosts for the virtualization of eleven servers.*

2. 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. *Several vendor systems were examined as replacements and Unitrends was selected to replace our Infracore system. The transition to the new system was completed in August of 2016.*
3. Firewall Replacement Project. Existing firewalls will be six years old and need to be replaced. Current models are not able to run the latest operating system upgrades recommended by the manufacturer. *Two new firewalls from Palo Alto Networks were purchased to replace the older Palo Altos. One firewall is an on-site spare.*
4. Router Replacement Project. A core router and two additional facility routers need to be replaced due to end of support by Cisco on October 31, 2016. *Routers were replaced as needed.*
5. Microsoft Office Upgrade Project. The majority of office computers are running Office 2007. These need to be upgraded to Office 2010 in order to connect with a new Exchange Email server, planned for FY 2017-2018. *Staff made a decision to postpone the installation of a new Exchange Server until FY 2018-2019. However, over twenty workstations were upgraded to Office 2010.*
6. Email Security Replacement Project. The provider of email security is changing a current product in favor of a more secure system. The new system has significantly improved security, particularly in the area of protection from phishing email. *The McAfee Email Security System was replaced with the Greenview Data System.*
7. Phone and Voicemail System Upgrades. The operating system on network phone controllers needs to be updated. In addition, the voicemail server needs to be replaced and will be virtual. *The phone system operating systems were updated and a new voicemail server was put in place.*
8. Replacement Circuits for Village Wide Area Network. The Village contract with Advanced Business Networks for T-1 circuits, which provide network connectivity between our facilities, ends 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. *Proposals were submitted by Comcast, AT&T and Nitel for replacement circuits. Staff recommended the Comcast proposal. This was approved by the Board of Trustees.*
9. Employee Password Policy and Security Training Project. In order to better protect the 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. *An updated draft of our Computer Security Policy was submitted. Due to time constraints, training has not yet been implemented.*

10. PC Replacement Project. An additional 20 PC's will be purchased and used to replace older PC's. *Quotes have been received and new PC's will be purchased in late February.*

## **COMMUNITY DEVELOPMENT**

1. New Parking Structure. The Department will assist 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. *The Department assisted with reviews and inspections on the garage. In addition, the Department worked with the Communications Assistant to draft and distribute alternate parking flyers.*
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. *The Department worked with the RTA, Teska, and the TOD Task Force to develop the plan. A winter public hearing is scheduled before the Plan Commission.*
3. Train Stations. The Department will assist in the renovation of the downtown train station and Metra replacement of the Prairie Crossing station. *The Department assisted in securing an architect to redesign the downtown Metra 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. *The Department is revising a draft of the Affordable Housing Ordinance and will present it for hearing this spring.*
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. *Staff is working closely with the Innovation Park team with Phase I nearly complete with the first tenant secured. The Trimm site is currently being reviewed at the Plan Commission level and Staff continues to market the Young and Meyer parcels.*
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. *Efforts included print and social media ads for the holidays, Have a Business-Support a Business social media postings, promotion at the Great Lake Travel Expo, and distribution of 50,000 Dining Guides.*

## **FIRE DEPARTMENT**

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. *This Goal is completed. The Fire and Police Departments created a program for residents and offered the first classes at the FD open house. The program is now in place for future use and will be put on the website.*

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 that 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. The 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. The goal is to have this program implemented to start 2017 with the new program. *This goal is completed. Since the inception of this goal, we have worked with Condell to implement a monthly discharge report which indicates the discharge outcome of patients transported by the Libertyville Fire Department. With this report, staff can now look at the entire history of the patients experience and compare outcomes to initial assessments. This information can now be used to steer continuing education and quality improvement.*
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 Department Officers. This training will also include Police 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. *This goal is complete and will be a continued goal into 2017-2018. Chief Officers have completed a 50 hour Incident Command certification class and two joint training exercises were held with the police and neighboring fire agencies.*
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 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, resources and information can be shared 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. *This goal is a work in progress and will be carried into 2017-2018. This goal has proven to be more*

*challenging than anticipated. Staff intends to reach out to private sector partners once a curriculum is completed and adopted.*

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. *This goal is complete. A new "After the Fire" Packet has been developed and is in use.*

## **POLICE DEPARTMENT**

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 the Department works 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. There is currently 1 Lieutenant who still needs to attend, and will do so in the fall of 2016. *Update: The Lieutenant scheduled for the fall class was rescheduled to attend in spring of 2017.*
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. *Update: The Department has finalized the program and completed the first of four modules. The program will also be reviewed and updated to comply with the Police Reform Act.*
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. *Update: As staffing levels stabilize, this program will be a revisited priority.*

## **PUBLIC WORKS**

### **General Fund**

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 contractor. *423 Trees were treated for EAB in the spring of 2016 and at least 450 EAB trees (or possibly all remaining EAB trees) are anticipated to be removed this fiscal year based on contracted bid results and Village Board decision.*
2. Village Tree-Trimming Program. Continue the tree trimming program in the northeast 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. *The trimming contractor will continue and complete the pruning of the northeast quadrant and will start the pruning in the southeast quadrant this winter. Staff anticipates approximately 1,000 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 continue to seek grants to offset the Village's portion of the program. *The 2016/17 program was successfully completed with 172 trees being added to the Village parkways.*
4. Road Referendum Pavement Rehabilitation. Complete the fourth year Road Referendum of road rehabilitation work in 2016. *Project was completed in Fall 2016.*
5. Road Referendum 2017/18 Pavement Rehabilitation Preliminary Work. Commence the 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. *Project was completed.*
6. FAU Funded Pavement Resurfacing Program. Complete pavement milling and resurfacing on Fourth Avenue, Red Top Drive and Green Tree Parkway in 2016. Funding will be 80% Federal and 20% Village. *Project was completed in Fall 2016.*
7. FAU Funded Pavement Reconstruction Program for Rockland Road Preliminary Work. Commence the necessary Phase I (preliminary) engineering work that will include survey, design engineering, IDOT approval, utility coordination and permit approvals. Construction is anticipated to take place in 2019. *Project is still in progress.*

### **Water & Sewer Fund**

1. National Pollutant Discharge Elimination System Permit (NPDES) Requirements for WWTP. Complete design of chosen process and make equipment selection to remain on compliance schedule as outlined in Special Condition 24 of the NPDES Permit (Phosphorus effluent reduction to 1.0 mg/l). *Plant modeling was completed by RHMG Engineering using data provided by Village Staff. The recommendation by the consulting engineer is to design and incorporate chemical phosphorus removal as the process of choice to meet the 1.0 mg/L phosphorous limit imposed by the EPA. It was determined not cost effective to provide a carbon source to augment a biological nutrient removal system but rather feed a chemical sequestering agent. Based on these findings, design work is centering on chemical addition equipment having a much lower capital cost. Final engineering design work is expected to be begin this fiscal year with construction commencing in May 2018.*
2. Masonry Repairs. Continue repairs focusing on the Digester Building and Tanks now that it has been determined that the secondary west tank will not be repurposed. The brick façade also needs to be removed and polyuria coated. *Project was completed.*
3. Plant B Secondary Clarifier 5 Rehab. Rehabilitation of the clarifier ahead of the nutrient removal improvements. This includes sand blasting and coating,

refurbishing the speed reducers, drive sprocket, chain & driven sprocket, replacing flights & squeegees, reconditioning the bridge, center column, cage truss, still well and scum collector. Replace all hardware with stainless steel. Replace corroded weirs and launders, replaced control cabinet enclosure. *Project was completed.*

4. Route 45 Lift Station Renovations. This year marked this lift station's 50 year anniversary and it is significantly beyond its useful life. The lift station will be completely rehabilitated. *R. A. Mancini, Inc. was awarded the construction contract for this project at a cost of \$300,000.00. Equipment lead time is about ten weeks from order after shop drawing approval. Work is expected to be completed and the station on-line before May 1, 2017.*
5. Design Engineering. Complete the design engineering for the rehabilitation of Screw Pump #3 (east pump). *Engineering design, plans and specification to be completed by April 2017 and formal bid opening expected in May 2017.*
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 continued work in Basin 7, which is the downtown area including sewer lining and manhole rehabilitation.*
7. Underground Utility Work for Road Programs. Commence the necessary preliminary and final engineering work to solicit competitive contractor bids for the required underground utility replacement work in conjunction with the scheduled road resurfacing work. *Project was completed in Summer 2016.*
8. WWTP Master Facility Plan. Complete the Facility Plan that will narrate the findings and plot treatment plant improvements to meet nutrient removal mandates and address aging infrastructure. The document will establish a basis of design to meet the new phosphorous limit of 1.0 mg/L (goes into effect April 2019). Key components of the plan are; base line data collection and review, population and flow projections, nutrient removal alternatives, electrical review and energy audit, C2MORE (Capacity, Condition, Maintenance, Operation, Reliability and Efficiency) Assessment, and staffing. The plan will address pending and anticipated regulatory changes. A Capital Improvement Plan (CIP) will be developed identifying specific recommended improvements. Cost estimates based on detailed engineering opinions of probable construction, operation, maintenance and life cycle costs will be included. Prioritization/Implementation and financing alternatives will be assessed within the plan. *Draft copy of the Plan has been completed and is currently under review by Staff. Plan should be finalized by April 30, 2017.*

## **RECREATION DEPARTMENT**

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. *Weekly Staff meetings and regular interaction with front-line staff helped our overall operations. On-site observations took place several times a month to allow for*

- analysis, reinforcement and/or adjustment to operations. Input from customers and employees provided valuable feedback. The Department was voted a Top Pick in the 2016 Daily Herald Readers' Choice Award for Best Park District-Department, Best Family Value and Best Summer Day Camp.*
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. *Regular financial reviews, along with individual meetings with Staff members, allowed for the ability to manage and adjust programs to monitor their financial success. End of session review meetings took place with swimming pool and summer day camps to analyze program results and allow for fiscal planning for 2017-2018. Recreation revenues should exceed budget expectations by greater than 5%.*
  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. *Regular on-site inspections, at least twice a month, provided timely status checks of our facilities to enable quality conditions for our customers.*
  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. *Adler Summer Day Camp had another successful season with increased registrations. Special events such as Daddy-Daughter Dance, Mother & Son Cookout, Lunch with the Bunny and Breakfast with Santa achieved maximum attendance. The teamwork of our Adler Pool Staff and the LSC Fitness Center Staff produced a successful 5th Annual Kids Triathlon on Memorial Day Saturday at Adler Park. Two new programs included Counselors in Training for summer day camp, and a "Letters to Santa" program during the holiday season.*
  5. Alliances and Outreach. This will be accomplished through our memberships, attendance at meetings and teamwork on mutually beneficial programs. 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. *Participation and cooperation took place with key strategic partners including Visit Lake County, MainStreet, the GLMV Chamber, Libertyville School Districts #70 and #128, local sports organizations and other community groups.*
  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. *Marketing remained a priority to promote and brand Department offerings. Social media and Eblast reminders increased by 15% to promote to our customer database. 'Reminder Postcards' about Summer Programs helped Libertyville residents gain awareness of our summer programs. The new ActiveNet registration software provided a new email outreach application to alert customers and our database of registration alerts.*

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. *Structural improvements to the Riverside Pool were completed in September. Riverside pre-school building repairs were completed in August. Exterior painting of the Adler Lodge was completed in October. Flooring enhancement to the manager's and lifeguard rooms at Adler Pool were completed in October. New pool chairs will be ordered to arrive in April prior to the 2017 opening of Adler Pool. The grounds on the northwest corner of the Libertyville Sports Complex were designated as the site for the Bolander Hockey Rink relocation, with site survey and site designs to be completed in late April. The 10-Year Capital plan was reviewed to be in a position to determine, and adjust, current needs and long term plans.*

## **LIBERTYVILLE SPORTS COMPLEX**

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 operations to previous years. Monthly meetings for safety and security will help ensure a positive atmosphere for our customers. *Weekly staff meetings and regular communication with Managers on Duty (MOD's) produced successful operation of events and programming at the LSC. Frequent interaction with customers provided many positive testimonials of 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 2016 Daily Herald Readers' Choice Award for Best Indoor Facility, Park District-Department, Family Value and Golf Driving Range.*
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. *Regular sales meetings helped monitor, forecast, adjust and stay aggressive in sales efforts. Retention of key*

clients such as Kessel Basketball and GLSA was accomplished. New events to the LSC included an international Table Tennis Tournament, and a High School Girls Field Hockey Tournament.

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. *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. New programming included Youth Recreational Soccer leagues, Youth Basketball Skills Clinics, "Jelly Belly" Recreation program for kids, and the expansion of Adult Pickleball into full weekday programming. 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 Halloween Fest, Free Throw Challenge and Blackhawks Roadwatch Party continued their popularity earning positive publicity for the LSC. Department teamwork of our Adler Pool staff and Fitness Center Staff successfully produced the 4<sup>th</sup> Annual Kids Triathlon at Adler Park & Pool.*
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. *A good marketing mix of print and digital advertising helped the branding and awareness of each LSC business unit. An LSC direct mail postcard was mailed to all Libertyville residents in May promoting events and programs. The redesign of the Recreation & Sports Complex Department website will be completed in February. E-mail messaging for the LSC E-Newsletter and the Driving Range E-CLUB increased by over 10%. Over 1,100 people subscribe to the E-CLUB, over 1,600 subscribe to the LSC E-News, both 10% increases. Several feature stories about the LSC appeared in local papers, as well as awareness on WGN Radio, WSCR Sports Radio and Comcast SportsNet Chicago. A distinct Facebook account for the LSC is to be launched in the spring.*
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. *Strong alliances continued as participation and cooperation took place with Visit Lake County, MainStreet, the GLMV Chamber, Libertyville Township, Libertyville School Districts #70 and #128 youth sports organizations and schools. Relationships continued with Chicago's professional and amateur sports teams with summer camp involvement with the Chicago Bulls, White Sox, Bears, Fire and Red Stars women soccer. The Chicago Blackhawks Roadwatch Party at the LSC took place for the 6<sup>th</sup> straight year.*
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. *Successfully changed and upgraded our customer data and registration software to allow for improved data collection, customer communication and registration efficiency for our Department customers. Customer data base increased over 10%. Customer follow up meetings provided positive and valuable feedback of our customer service, enabling retention or renewal of many rental events.*

7. 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. New protective netting was installed at the Driving Range in the spring to replace damaged netting. 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. New Fitness Center exercise machines were installed in September. The LSC interior painting project is to be completed by mid-February. Fitness Center structural improvements are scheduled for March. Improved security systems for the LSC are to be completed in April. Monthly inspections and maintenance of the Climbing Mountain, artificial turf fields, LSC equipment and the outdoor softball field produced satisfactory results. The 10-Year Capital plan was reviewed to be in a position to determine, and adjust, current needs and long term plans.*

# Budget Summary

Village of Libertyville  
Fiscal Year 2017-18 Budget Cycle

October 18, 2016	Village Board meets to review status of goals and priorities from fiscal year 2016-17 and develop goals and priorities for 2017-18
November 15, 2016	Committee of the Whole discusses update of the Five-Year Financial Plan, 2016 Tax Levy and 2017-18 Village Budget
November 22, 2016	Village Board conducts hearing to discuss 2016 Tax Levy
November 28, 2016	Distribute budget instructions and worksheets to Department Heads
December 9, 2016	Departmental Capital Requests (capital, vehicle, technology, public building fund, park improvement fund, capital expenditures or projects of any kind) due to Village Administrator and Finance Director
December 13, 2016	Adopt 2016 Tax Levy
January 6, 2017	Budget requests due to Village Administrator and Finance Director
February 16, 2017	Distribute proposed Budget to Village Board
February 25, 2017	Budget meeting with Board to review department requests - 8:00 a.m.
March 7, 2017	Budget meeting with Board - Continued 7:00 p.m.
April 11, 2017	Conduct Public Hearing on 2017-18 Village Budget
April 18, 2017	Post compensation package for each IMRF employee with compensation exceeding \$150,000 on Village website.
April 25, 2017	Adopt 2017-18 Village Budget
April 26, 2017	Post total compensation package for all full-time Village employees on Village website <sup>(1)</sup>

## 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. Meetings are then held with each department to review the request and changes are made to the preliminary budget based on revenue estimates and available resources. A Draft Budget is prepared that incorporates any changes and is sent to the Mayor and Village Board, Department Heads and other staff members. A copy is also made available for public inspection.

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

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

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

## Overview of the Village's Fund Structure

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

### GOVERNMENTAL FUND TYPE

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

#### **General Fund**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## PROPRIETARY FUNDS

These funds are used to account for a government's business-type activity. They are accounted for on the accrual basis of accounting. Revenues and expenses are recognized

when they occur, regardless of the related cash flows. Budgets are prepared on the accrual basis except for the following items; depreciation, amortization, or accrued vacation pay are not budgeted; capital assets and principal payments on bonds are budgeted as expenditures.

### **Enterprise Funds**

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

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

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

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

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

### **FIDUCIARY FUNDS**

#### **Pension Trust Fund**

Police Pension Fund – Accounts for revenues and expenditures associated with the Village operated pension plan for sworn police. This fund is not within the fiduciary responsibility of the Village Board, but rather rests with a separate Pension Board.

Fire Pension Fund – Accounts for revenues and expenditures associated with the Village operated pension for sworn fire employees. This fund is not within the fiduciary responsibility of the Village Board, but rather rests with a separate Pension Board.

### **Basis of Accounting and Basis of Budgeting**

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

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

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

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

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

<b>Relationship Between Funds</b>						
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, 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 the Fleet Services and Replacement Fund and the Technology and Equipment Replacement Fund.

## **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*

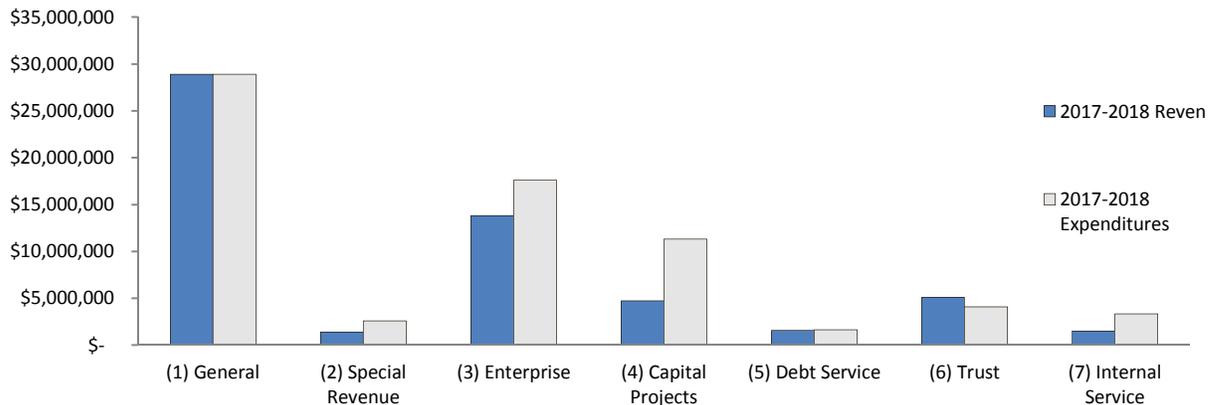
- The Village will maintain high standards of accounting. Generally Accepted Accounting Principles (GAAP) will be used in accordance with the standards developed by the Governmental Accounting Standards Board (GASB) and endorsed by the Government Finance Officer's Association (GFOA).
- An independent 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.

## Budget Summary - All Funds

Fund	2017-2018		2017-2018	
	Revenue	% of Total	Expenditures	% of Total
GENERAL FUND (1)	\$ 28,897,041	50.69%	\$ 28,897,041	41.60%
MOTOR FUEL TAX FUND (2)	\$ 526,111	0.92%	\$ -	0.00%
EMERGENCY TELEPHONE SYSTEM (2)	\$ -	0.00%	\$ -	0.00%
COMMUTER PARKING FUND (2)	\$ 411,500	0.72%	\$ 1,900,593	2.74%
FIRE FUND (2)	\$ 1,200	0.00%	\$ 8,000	0.01%
FOREIGN FIRE INSURANCE TAX FUND (2)	\$ 45,170	0.08%	\$ 90,000	0.13%
TIMBER CREEK SPECIAL SERVICE AREA (2)	\$ 21,140	0.04%	\$ 49,665	0.07%
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA (2)	\$ 23,040	0.04%	\$ 22,700	0.03%
HOTEL/MOTEL TAX FUND (2)	\$ 377,800	0.66%	\$ 510,370	0.73%
WATER & SEWER (3)	\$ 9,751,734	17.11%	\$ 13,547,674	19.50%
LIBERTYVILLE SPORTS COMPLEX (3)	\$ 4,033,919	7.08%	\$ 4,033,919	5.81%
CAPITAL IMPROVEMENT (4)	\$ 788,192	1.38%	\$ 1,840,120	2.65%
ROAD IMPROVEMENT (4)	\$ -	0.00%	\$ 3,890,000	5.60%
TAX INCREMENT FINANCING (4)	\$ 3,679,000	6.45%	\$ 4,455,242	6.41%
IMPACT FEE FUND (4)	\$ -	0.00%	\$ -	0.00%
PARK IMPROVEMENT FUND (4)	\$ 4,700	0.01%	\$ 943,405	1.36%
PUBLIC BUILDINGS IMPROVEMENT FUND (4)	\$ 265,193	0.47%	\$ 178,800	0.26%
GENERAL BOND & INTEREST (5)	\$ 1,581,058	2.77%	\$ 1,582,858	2.28%
SALES TAX BOND FUND (5)	\$ -	0.00%	\$ 67,493	0.10%
POLICE PENSION FUND (6)	\$ 2,688,900	4.72%	\$ 2,477,260	3.57%
FIREFIGHTER PENSION FUND (6)	\$ 2,415,600	4.24%	\$ 1,621,250	2.33%
FLEET SERVICES & REPLACEMENT FUND (7)	\$ 926,275	1.62%	\$ 2,703,203	3.89%
TECHNOLOGY EQUIPMENT REPLACEMENT FUND (7)	\$ 568,800	1.00%	\$ 648,964	0.93%
<b>Totals</b>	<b>\$ 57,006,373</b>	<b>100%</b>	<b>\$ 69,468,557</b>	<b>100.00%</b>

## Budget Summary - Fund Types

Fund Type	2017-2018		2017-2018	
	Revenue	% of Total	Expenditures	% of Total
(1) General	\$ 28,897,041	50.69%	\$ 28,897,041	41.60%
(2) Special Revenue	\$ 1,405,961	2.47%	\$ 2,581,328	3.72%
(3) Enterprise	\$ 13,785,653	24.18%	\$ 17,581,593	25.31%
(4) Capital Projects	\$ 4,737,085	8.31%	\$ 11,307,567	16.28%
(5) Debt Service	\$ 1,581,058	2.77%	\$ 1,650,351	2.38%
(6) Trust	\$ 5,104,500	8.95%	\$ 4,098,510	5.90%
(7) Internal Service	\$ 1,495,075	2.62%	\$ 3,352,167	4.83%
<b>Totals</b>	<b>\$ 57,006,373</b>	<b>100%</b>	<b>\$ 69,468,557</b>	<b>100%</b>



**VILLAGE OF LIBERTYVILLE**  
**BUDGETED REVENUES SUMMARY**

<b>FUND</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 ACTUAL</b>	<b>2016-17 BUDGET</b>	<b>2016-17 ESTIMATE</b>	<b>2017-18 PROPOSED</b>
GENERAL FUND	27,944,533	27,703,663	27,618,860	28,311,719	28,897,041
<b>SPECIAL REVENUE FUNDS</b>					
MOTOR FUEL TAX FUND	678,128	520,476	526,225	529,160	526,111
EMERGENCY TELEPHONE SYSTEM	463,310	356,201	318,450	395,988	0
COMMUTER PARKING FUND	396,910	392,121	425,300	412,812	411,500
FIRE FUND	3,675	54,120	2,500	5,328	1,200
FOREIGN FIRE INSURANCE TAX FUND	46,693	49,743	45,000	51,218	45,170
TIMBER CREEK SSA	21,369	21,224	20,525	20,525	21,140
CONCORD AT INTERLAKEN SSA	23,131	22,501	22,770	22,770	23,040
HOTEL/MOTEL TAX FUND	336,366	365,048	357,300	375,009	377,800
TOTAL SPECIAL REVENUE	1,969,582	1,781,434	1,718,070	1,812,810	1,405,961
<b>ENTERPRISE FUND</b>					
WATER & SEWER	7,915,917	8,322,893	8,480,700	9,123,336	9,751,734
LIBERTYVILLE SPORTS COMPLEX	3,558,813	4,606,960	3,809,515	3,704,655	4,033,919
TOTAL ENTERPRISE	11,474,730	12,929,853	12,290,215	12,827,991	13,785,653
<b>CAPITAL PROJECT FUNDS</b>					
CAPITAL IMPROVEMENT	650,610	2,112,128	780,500	602,700	788,192
ROAD IMPROVEMENT FUND	5,075,039	5,070,708	25,000	40,308	0
TAX INCREMENT FINANCING FUND	3,200,748	3,387,884	7,494,000	8,682,079	3,679,000
IMPACT FEE FUND	9,975	444,236	0	0	0
PARK IMPROVEMENT FUND	245,834	1,950,649	301,100	310,200	4,700
PUBLIC BUILDINGS IMPROVEMENT FUND	55,029	85,222	85,000	85,375	265,193
TOTAL CAPITAL PROJECT	9,237,235	13,050,827	8,685,600	9,720,662	4,737,085
<b>DEBT SERVICE FUND</b>					
GENERAL BOND & INTEREST	875,149	1,205,684	1,548,450	1,562,185	1,581,058
SALES TAX BOND FUND	76,590	216,722	0	0	0
TOTAL DEBT SERVICE	951,739	1,422,406	1,548,450	1,562,185	1,581,058
<b>PENSION FUNDS</b>					
POLICE PENSION FUND	3,779,267	3,054,345	2,526,300	3,044,470	2,688,900
FIREFIGHTER PENSION FUND	3,303,382	2,027,526	2,169,200	2,751,300	2,415,600
TOTAL PENSION FUNDS	7,082,649	5,081,871	4,695,500	5,795,770	5,104,500
<b>INTERNAL SERVICE FUNDS</b>					
FLEET SERVICES & REPLACEMENT FUND	1,692,524	1,867,625	1,757,665	1,806,965	926,275
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	560,301	531,125	532,105	519,755	568,800
TOTAL INTERNAL SERVICE FUNDS	2,252,825	2,398,750	2,289,770	2,326,720	1,495,075
TOTAL REVENUES ALL FUNDS	60,913,293	64,368,804	58,846,465	62,357,857	57,006,373

**VILLAGE OF LIBERTYVILLE**  
**BUDGETED EXPENSES SUMMARY**

FUND	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATE	2017-18 PROPOSED
GENERAL FUND	25,224,176	29,309,476	27,584,740	27,250,792	28,897,041
<hr/> <b>SPECIAL REVENUE FUNDS</b> <hr/>					
MOTOR FUEL TAX FUND	633,748	600,620	610,000	610,000	0
EMERGENCY TELEPHONE SYSTEM	446,360	429,285	403,460	339,960	0
COMMUTER PARKING FUND	295,831	280,610	415,275	359,203	1,900,593
FIRE FUND	7,526	46,728	8,500	10,000	8,000
FOREIGN FIRE INSURANCE TAX FUND	28,619	21,883	60,000	68,000	90,000
TIMBER CREEK SPECIAL SERVICE AREA	15,460	12,020	20,585	14,010	49,665
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	15,878	20,161	23,425	21,405	22,700
HOTEL/MOTEL TAX FUND	333,678	318,427	387,870	340,786	510,370
TOTAL SPECIAL REVENUE	1,777,100	1,729,734	1,929,115	1,763,364	2,581,328
<hr/> <b>ENTERPRISE FUND</b> <hr/>					
WATER & SEWER	6,819,925	8,684,385	11,246,760	10,405,341	13,547,674
LIBERTYVILLE SPORTS COMPLEX	2,880,842	2,987,834	3,809,515	3,821,244	4,033,919
TOTAL ENTERPRISE	9,700,767	11,672,219	15,056,275	14,226,585	17,581,593
<hr/> <b>CAPITAL PROJECT FUNDS</b> <hr/>					
CAPITAL IMPROVEMENT	1,329,636	1,326,095	672,500	1,026,490	1,840,120
ROAD IMPROVEMENT FUND	3,491,277	3,119,748	4,596,600	3,905,000	3,890,000
TAX INCREMENT FINANCING	2,341,529	3,147,949	9,494,000	10,641,023	4,455,242
IMPACT FEE FUND	0	0	0	0	0
PARK IMPROVEMENT FUND	204,754	975,221	705,000	393,395	943,405
PUBLIC BUILDINGS IMPROVEMENT FUND	51,641	99,018	127,000	121,799	178,800
TOTAL CAPITAL PROJECT	7,418,837	8,668,031	15,595,100	16,087,707	11,307,567
<hr/> <b>DEBT SERVICE FUND</b> <hr/>					
GENERAL BOND & INTEREST	867,712	1,202,339	1,550,710	1,550,706	1,582,858
SALES TAX BOND FUND	77,393	75,993	74,245	74,243	67,493
TOTAL DEBT SERVICE	945,105	1,278,332	1,624,955	1,624,949	1,650,351
<hr/> <b>PENSION FUNDS</b> <hr/>					
POLICE PENSION FUND	2,285,888	2,729,416	2,370,360	2,518,980	2,477,260
FIREFIGHTER PENSION FUND	1,430,465	1,549,171	1,576,450	1,577,065	1,621,250
TOTAL PENSION FUNDS	3,716,353	4,278,587	3,946,810	4,096,045	4,098,510
<hr/> <b>INTERNAL SERVICE FUNDS</b> <hr/>					
FLEET SERVICES & REPLACEMENT FUND	812,834	787,018	1,664,980	1,595,553	2,703,203
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	457,366	427,877	533,790	504,538	648,964
TOTAL INTERNAL SERVICE FUNDS	1,270,200	1,214,895	2,198,770	2,100,091	3,352,167
TOTAL EXPENSES ALL FUNDS	50,052,538	58,151,274	67,935,765	67,149,533	69,468,557

**VILLAGE OF LIBERTYVILLE**

**FUND BALANCE SUMMARY**

FUND	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATE	2017-18 PROPOSED
GENERAL FUND	13,160,724	11,554,911	11,589,031	12,615,838	12,615,838
<b>SPECIAL REVENUE FUNDS</b>					
MOTOR FUEL TAX FUND	892,838	812,694	728,919	731,854	1,257,966
EMERGENCY TELEPHONE SYSTEM	551,132	478,048	393,038	534,076	534,076
COMMUTER PARKING FUND	1,477,453	1,588,964	1,598,989	1,642,573	153,482
FIRE FUND	22,434	29,826	23,826	25,154	18,354
FOREIGN FIRE INSURANCE TAX	100,001	127,861	112,861	111,079	66,249
TIMBER CREEK SPECIAL SERVICE AREA	70,156	79,360	79,300	85,875	57,350
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	45,490	47,830	47,175	49,195	49,535
HOTEL/MOTEL TAX FUND	409,831	456,452	425,882	490,675	358,106
TOTAL SPECIAL REVENUE	3,569,335	3,621,035	3,409,990	3,670,481	2,495,118
<b>ENTERPRISE FUNDS</b>					
WATER/SEWER	5,812,061	5,450,569	2,684,509	4,168,564	375,624
LIBERTYVILLE SPORTS COMPLEX	(1,619,126)	0	0	0	0
TOTAL ENTERPRISE	4,192,935	5,450,569	2,684,509	4,168,564	375,624
<b>CAPITAL PROJECT FUNDS</b>					
CAPITAL IMPROVEMENT	1,043,084	1,829,117	1,937,117	1,405,327	353,397
ROAD IMPROVEMENT FUND	8,293,438	10,244,398	5,672,798	6,379,706	2,489,706
TAX INCREMENT FINANCING	3,022,221	3,262,156	1,262,156	1,303,212	526,970
IMPACT FEE FUND	12,427	456,663	456,663	456,663	456,663
PARK IMPROVEMENT FUND	617,236	1,592,664	1,188,764	1,509,469	570,764
PUBLIC BUILDINGS IMPROVEMENT FUND	216,921	203,125	161,125	166,701	253,093
TOTAL CAPITAL PROJECT	13,205,327	17,588,123	10,678,623	11,221,078	4,650,593
<b>DEBT SERVICE FUND</b>					
GENERAL BOND & INTEREST	436,979	440,324	438,064	451,803	450,003
SALES TAX BOND FUND	103,031	243,760	169,515	169,517	102,024
TOTAL DEBT SERVICE	540,010	684,084	607,579	621,320	552,027
<b>PENSION FUNDS</b>					
POLICE PENSION FUND	27,336,641	27,661,570	27,817,510	28,187,060	28,398,700
FIREFIGHTER PENSION FUND	24,646,572	25,122,589	25,715,339	26,296,824	27,091,174
TOTAL PENSION FUNDS	51,983,213	52,784,159	53,532,849	54,483,884	55,489,874
<b>INTERNAL SERVICE FUNDS</b>					
FLEET SERVICES & REPLACEMENT FUND	1,386,479	2,467,086	2,559,771	2,678,498	901,570
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	845,769	927,950	926,265	943,167	674,466
TOTAL INTERNAL SERVICE FUNDS	2,232,248	3,395,036	3,486,036	3,621,665	1,576,036
TOTAL BALANCE ALL FUNDS	88,883,792	95,077,917	85,988,617	90,402,830	77,755,110

## **VILLAGE OF LIBERTYVILLE**

### **FUND BALANCE ANALYSIS**

The General Fund is predicted to end with the same fund balance as it has a balanced budget where revenues exactly offsetting the budgeted expenses. Several other funds have reserves that will be used to pay for significant capital improvements, such that their fund balances will be significantly lower.

Commuter Parking Fund – Reserves that have been accumulating for several years in anticipation of major expenses will be used to fund a Downtown station renovation as well as repaving at the west train station. This will result in a fund balance that is anticipated to be 91% lower than the anticipated FY2017 year end fund balance.

Timber Creek Special Service Area – Residents of this subdivision requested work to their retention areas. Fund reserves which have been set aside for major repairs such as this are being used for this project, resulting in an estimated decrease in fund balance that is 33% lower than the anticipated FY2017 year end fund balance.

The Hotel Motel Tax Fund – Needed one-time repairs at the Civic Center as well additional beautification improvements throughout the Village will decrease the estimated fund balance approximately 27% compared to the anticipated FY2017 fund balance.

Water/Sewer Fund – The remainder of bond proceeds are projected to be utilized during the upcoming fiscal year, as well as major capital improvements, particularly at the Waste Water Treatment Plant. The available cash balance in this enterprise fund is budgeted to decrease about 90% due to these planned capital expenditures compared to the ending FY2017 balance.

Capital Improvement Fund – Significant planned capital projects for which reserves have been set aside are planned to decrease this fund balance about 75% compared to the anticipated FY2017 fund balance.

Road Improvement Fund – Another year of significant road rehabilitation funded by general obligation bonds is budgeted, which will deplete the fund balance approximately 60% compared to the ending FY2017 fund balance.

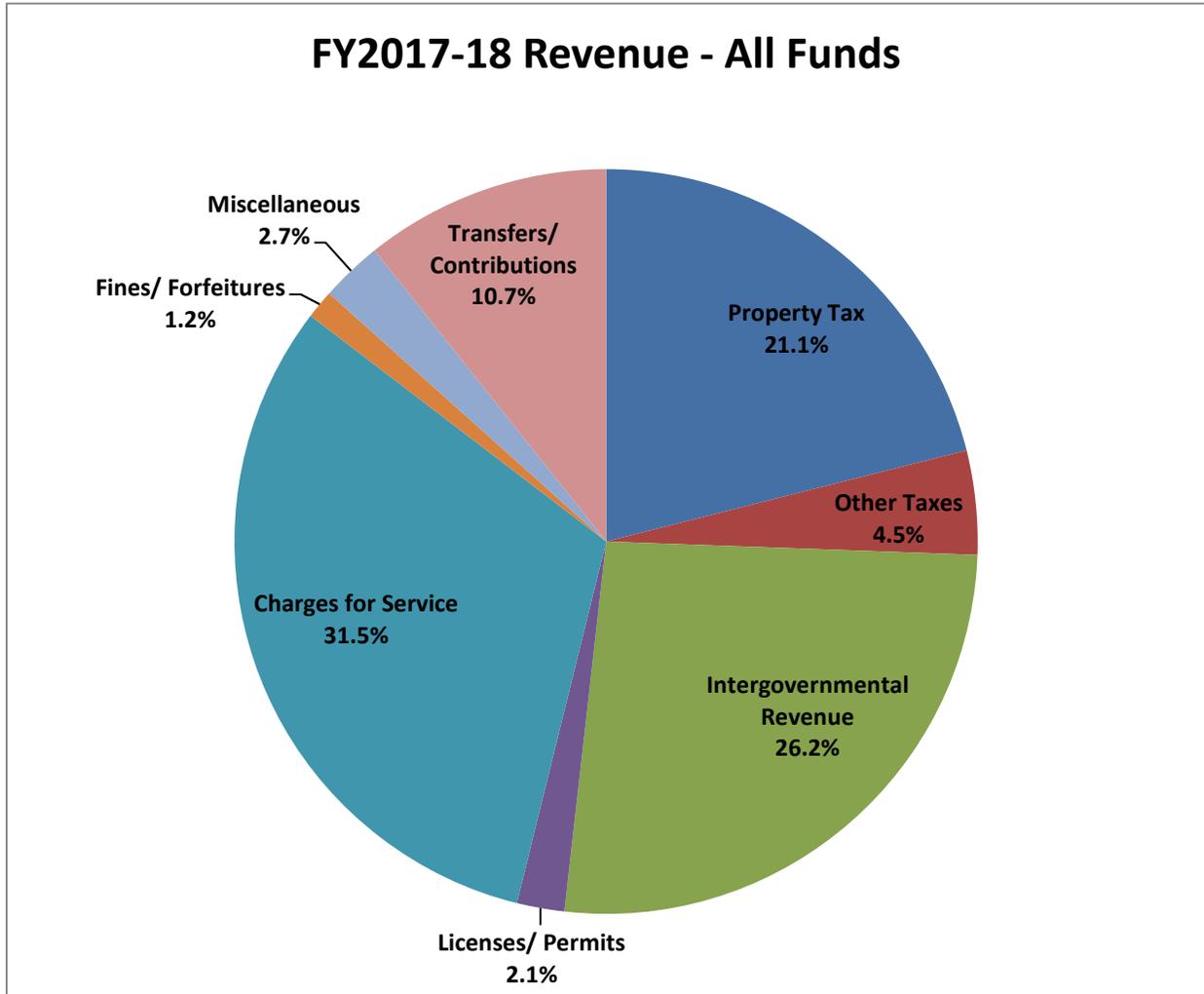
Tax Increment Financing – The final construction payments for the Downtown parking garage will be made in this fiscal year, which will decrease the fund balance by approximately 60% compared to the anticipated FY2017 fund balance.

Park Improvement Fund – Numerous scheduled projects are budgeted in this fund that will decrease the anticipated fund balance by approximately 62% compared to the estimated FY2017 fund balance.

VILLAGE OF LIBERTYVILLE						
TOTAL REVENUE - ALL FUNDS						
	2013-14	2014-15	2015-16	2016-17	2017-18	% of
	Actual	Actual	Actual	Estimate	Budget	Total
Property Tax	6,269,030	7,124,062	7,558,147	8,044,507	8,289,593	14.5%
TIF Property Tax	2,942,657	3,193,832	3,374,189	3,664,442	3,675,000	6.4%
SSA Property Tax	46,871	44,498	43,665	43,295	44,180	0.1%
<b>Total Property Tax</b>	<b>9,258,558</b>	<b>10,362,392</b>	<b>10,976,001</b>	<b>11,752,244</b>	<b>12,008,773</b>	<b>21.1%</b>
Electric Utility Tax	1,540,737	1,302,449	1,236,176	1,266,577	1,285,000	2.3%
Places for Eating Tax	-	-	-	383,537	750,000	1.3%
Leased Car Tax	94,000	130,443	136,111	135,651	136,350	0.2%
Foreign Fire Tax	60,718	46,686	49,655	51,043	45,000	0.1%
Hotel/Motel Tax	268,093	298,912	349,995	358,093	352,000	0.6%
<b>Total Other Taxes</b>	<b>1,963,548</b>	<b>1,778,490</b>	<b>1,771,937</b>	<b>2,194,901</b>	<b>2,568,350</b>	<b>4.5%</b>
Personal Property Repl Tax	134,340	133,055	121,571	139,426	138,070	0.2%
Sales Tax	6,455,397	7,919,226	7,449,528	7,599,992	7,575,000	13.3%
Income Tax	1,978,062	1,966,255	2,203,423	1,909,908	2,051,815	3.6%
Illinois Use Tax	354,636	403,449	490,791	506,089	513,970	0.9%
Fire Protection District Rev	2,574,966	2,668,521	2,779,724	2,851,012	2,912,201	5.1%
Telecom Infrastructure Maint	1,582,363	1,419,287	1,194,637	1,132,735	1,235,000	2.2%
Motor Fuel Tax	591,609	678,014	519,635	514,914	523,111	0.9%
<b>Total Intergovernmental Revenue</b>	<b>13,671,373</b>	<b>15,187,807</b>	<b>14,759,309</b>	<b>14,654,076</b>	<b>14,949,167</b>	<b>26.2%</b>
<b>Licenses and Permits</b>	<b>1,284,359</b>	<b>1,472,731</b>	<b>1,807,714</b>	<b>1,707,453</b>	<b>1,176,000</b>	<b>2.1%</b>
Water Charges	4,837,857	4,620,257	4,814,106	5,116,718	5,385,000	9.4%
Sewer Charges	2,797,431	2,745,629	2,823,331	3,275,938	3,676,500	6.4%
Other Charges for Service	8,440,401	8,659,412	9,108,081	9,419,516	8,902,885	15.6%
<b>Total Charges for Service</b>	<b>16,075,689</b>	<b>16,025,298</b>	<b>16,745,518</b>	<b>17,812,172</b>	<b>17,964,385</b>	<b>31.5%</b>
<b>Fines and Forfeitures</b>	<b>707,388</b>	<b>811,584</b>	<b>775,168</b>	<b>708,742</b>	<b>708,000</b>	<b>1.2%</b>
Interest/Investment Gains/(Losses)	4,231,490	3,797,593	523,110	5,687,868	968,170	1.7%
Miscellaneous	781,693	1,136,650	3,329,023	885,556	533,150	0.9%
Grants	158,271	150,482	17,023	325,189	25,000	0.0%
Bond Proceeds	5,000,000	5,000,000	5,000,000	5,000,000	-	0.0%
<b>Total Miscellaneous</b>	<b>10,171,454</b>	<b>10,084,725</b>	<b>8,869,156</b>	<b>11,898,613</b>	<b>1,526,320</b>	<b>2.7%</b>
Transfers	3,097,150	1,851,981	3,972,472	2,249,516	1,870,878	3.3%
Village Pension Contributions	2,247,670	2,589,824	3,933,866	2,987,882	3,477,500	6.1%
Employee Pension Contributions	657,956	748,461	757,663	750,125	757,000	1.3%
<b>Total Transfers and Contributions</b>	<b>6,002,776</b>	<b>5,190,266</b>	<b>8,664,001</b>	<b>5,987,523</b>	<b>6,105,378</b>	<b>10.7%</b>
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>59,135,145</b>	<b>60,913,293</b>	<b>64,368,804</b>	<b>66,715,724</b>	<b>57,006,373</b>	

## VILLAGE OF LIBERTYVILLE FY2017-18 REVENUE

The following pie chart shows the breakdown of the revenue sources that fund the Village's FY2017-18 budget. Total budgeted revenue is \$57,006,373.



### Charges for Service

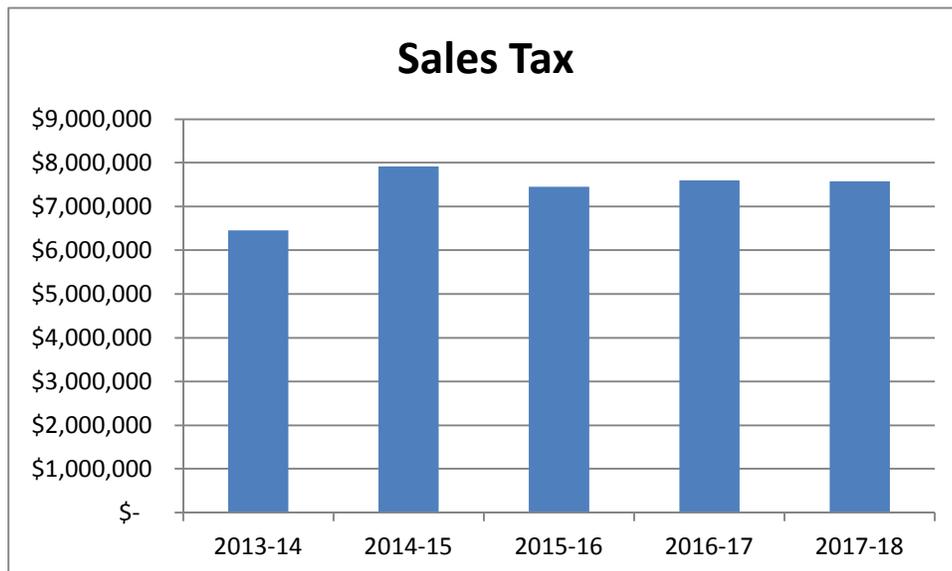
The fees charged for the various services that the Village performs make up 31.5%, or \$17,964,385, of the total Village budgeted revenue. The bulk of this amount (15% or \$9,061,500) is made up of the water and sewer charges that fund the Water and Sewer Enterprise Fund. No property taxes are allocated to this fund, so the Village sets its rates such that they not only cover annual operating costs but also contribute to the long-term maintenance, repair and replacement of the significant infrastructure that supports the system. The current rates were determined based upon the recommendations of a water and sewer rate study completed by a third party consultant that was completed in 2016. The study proposed a rate model that encouraged water conservation with increased rates at higher usage. Despite the multi-year nature of the study, the rates will be analyzed and discussed each year as part of the annual budgeting process.

Charges for the various programs and services of the Village's Recreation Department and Libertyville Sports Complex make up another large component of this category. Approximately \$3.8 million in revenue is generated through the fees associated with the recreational programming and use of the Sports Complex facility. These revenues are estimated based primarily on historical trends and rates are determined based on recovery of associated operating costs as well as through comparison of surrounding providers.

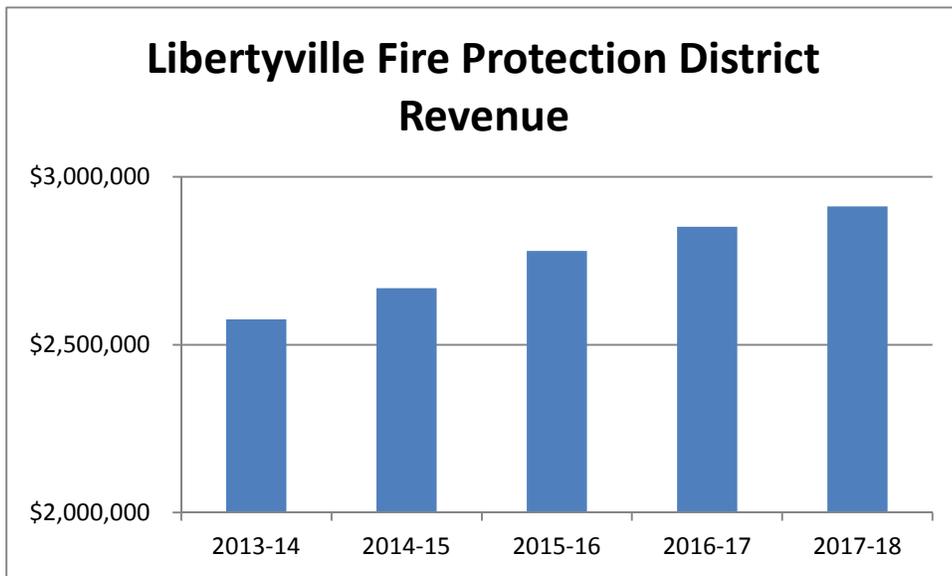
Examples of the other types of revenue included in this category are various parking fees and passes, birth and death certificate fees, inspection fees, and engineering fees, just to name a few. Most of these are estimated based on historical trends, except when known future projects (e.g., engineering fees) are included.

### **Intergovernmental Revenue**

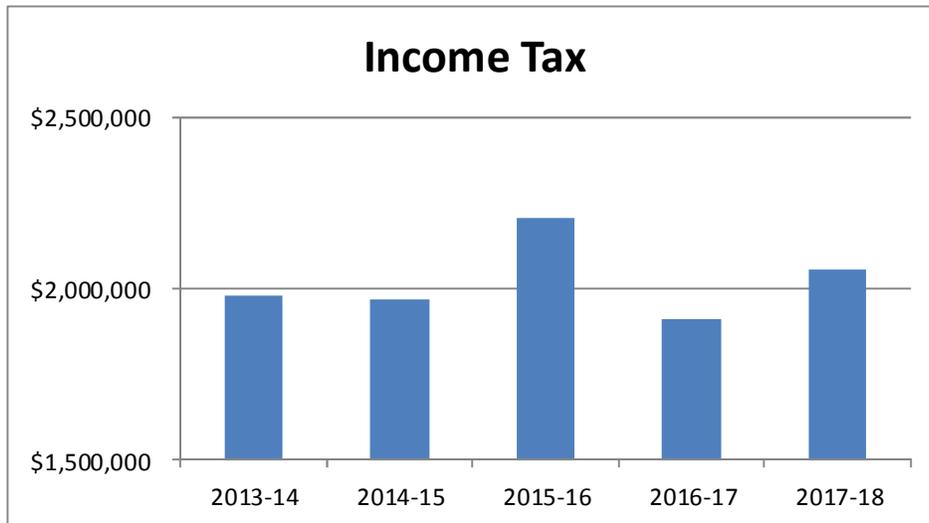
Revenues from other units of government are the next largest category of revenue, making up just over 26% of the total. The largest of these is Sales Tax, which is a major revenue source for the Village, making up 13.3% of total revenue. The State of Illinois collects and distributes to the Village 1% of the 7% Retailers Occupation Tax imposed on the sale of tangible personal property. Automotive sales are extremely important to the Village as they make up approximately 60% of the total. The Village relies on historical trends as well as economic forecasts to estimate this revenue stream. As illustrated in the chart below, it is believed that this revenue stream has leveled off and will continue to contribute a steady amount in the 2017-18 budget.



The Village provides fire and paramedic services to the Libertyville Fire Protection District (LFPD). This revenue stream is dictated by a negotiated contract that is based on a formula. The formula takes into account equalized assessed valuation, call volume, and other factors. Based on the contract amount, budgeted revenue from this source is 2.1% higher than the prior year as can be seen in the chart below.



Another large component of this category, representing just over \$2 million or 3.6% of the total revenue budget, is income tax, which is also impacted by the overall economy. The Village receives 1/10 of the net income tax receipts collected by the State. The distribution of income tax is based upon population. All of this revenue is deposited into the Village's General Fund. The estimate for the 2017-18 budget is based on projections provided by the Illinois Municipal League, historical trending, the economic outlook and information provided by the Illinois Department of Revenue.



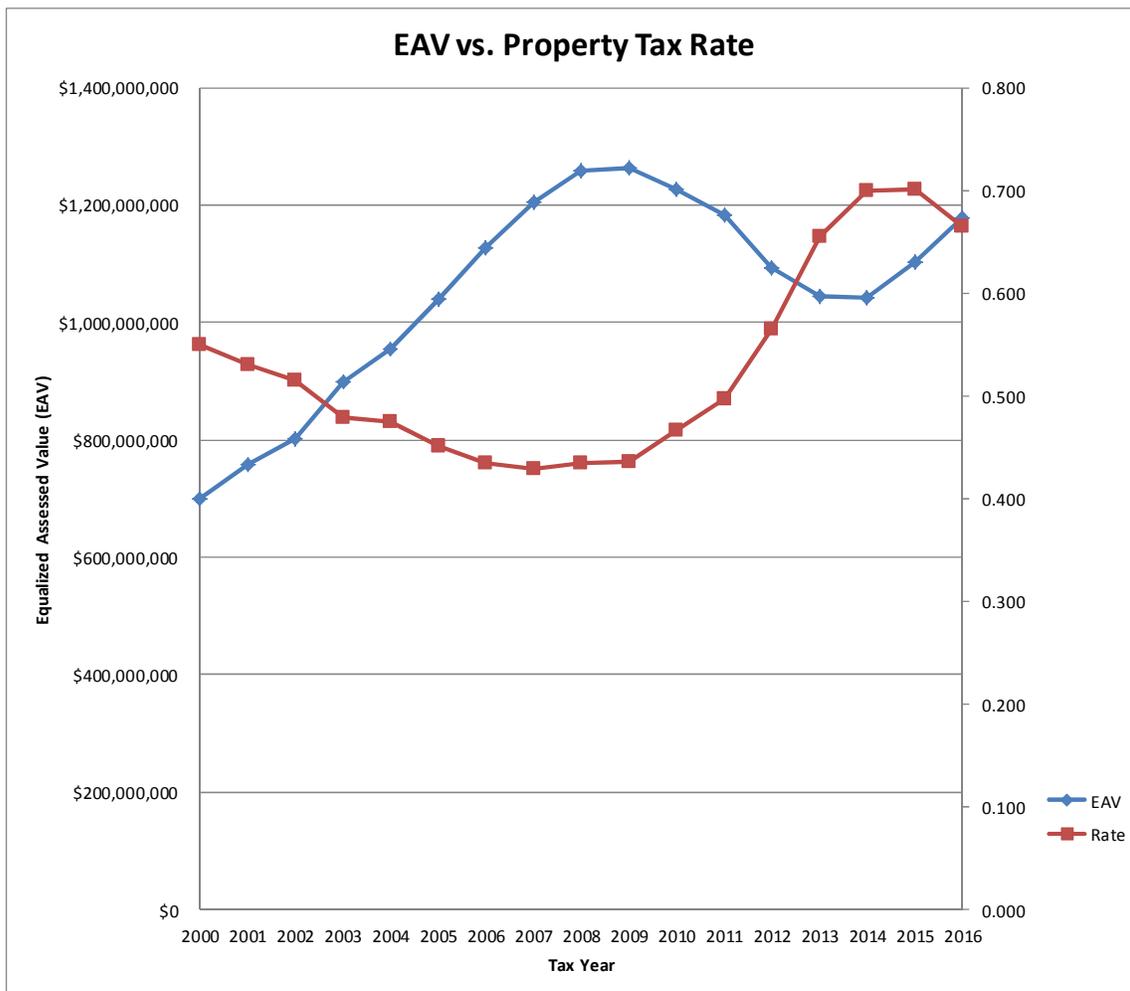
The other revenues included in this category are Personal Property Replacement Tax, Illinois Use Tax, Telecom Infrastructure Maintenance Tax, and the Motor Fuel Taxes. The State collects these revenues and distributes them according to the appropriate allocation method for each. Each of these were budgeted with very moderate growth, a slight increase over the prior year.

## Property Taxes

Property taxes account for 21% of all revenues for the Village of Libertyville. Property taxes used to support the general operations of the Village are 14.5% of total revenue, \$8,289,593. The Downtown Tax Increment Finance (TIF) District accounts for 6.4% of the total revenue, at \$3,675,000, while Special Service Area (SSA) property tax totals \$44,180.

Since the Village is not a home-rule municipality, corporate 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 taxes that support the 2017-18 fiscal year, the tax cap increase is 2.1%. 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 2017-18, property tax revenue is projected to increase 3%, including bond payments.

The table below shows how EAV has begun a slow climb after several years of slumping. Meanwhile, there were increases in the property tax rate reflecting the addition of \$20 million in road rehabilitation bonds over four years, from 2012 – 2015. The rate has dropped for Fiscal Year 2017 – 18.



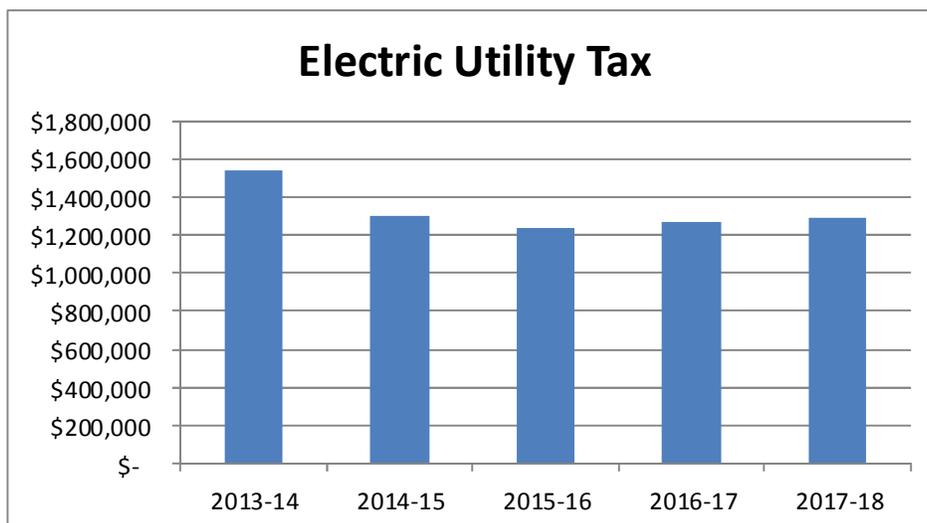
The other large portion of property tax received is the Tax Increment Financing (TIF) District property tax. This is budgeted at \$3,675,000 and makes up 6.4% of total revenue of the Village. This Downtown TIF District was established to provide for improvements to the downtown area of the Village. Property taxes above a frozen equalized assessed valuation (EAV) are received strictly to fund these improvements; they cannot be used to fund Village operations or for any other purpose. The TIF is due to expire at the end of 2021. As part of an extension agreement, the Village has agreed to rebate 70% of the property taxes collected to the taxing bodies impacted by the TIF. This revenue stream is not part of the Village's capped property taxes and depends solely on growth of EAV in the TIF District. It is estimated based on historical trends as well as known and expected development within the downtown area.

**Transfers and Contributions**

Transfers and contributions make up 11% of the revenues reflected in the Village budget. These include both transfers from one fund to another for various purposes (e.g., to designate General Fund funds for capital or public building improvements) as well as employer and employee contributions to the pension funds. The Village's pension contributions to the Police and Fire Pension Funds total \$3,477,500 or 6.1% of total revenue to the Village. This revenue is reflected twice in the budget – once as property tax revenue in the General Fund and a second time as employer contribution revenue to the pension trust funds. It is also expenses in the General Fund as a benefit to the appropriate departments. The contribution amounts are actuarially determined. The transfers are determined as part of the budget process on as needed basis after all other operational needs have been met.

**Other Taxes**

This category is made up of other taxes that are not collected by the State which make up 4.5% of the overall budget. The largest of these is the electric utility tax, which makes up 2.3% or \$1,285,000. This tax is based on electric consumption and is estimated based upon historical trends. It has remained fairly steady over the last several years as indicated by the chart below. This tax has a sunset clause and is reviewed annually as part of the budget process to determine whether it can be lowered. This year, because of continued uncertainty at the State level regarding distributed intergovernmental revenues, the rate was not reduced.



This category also includes the new Places for Eating tax, implemented October 1, 2016. It was collected for only a partial year in Fiscal Year 2016 – 17 and is being included in the budget for the first time. It is estimated at \$750,000 annually based on historical sales of food and drink for immediate consumption.

### **Other Categories**

The other categories make up a small but important part of the Village's diversified revenue streams. These include Miscellaneous revenue, Licenses and Permits, and Fines, which make up 3%, 2%, and 1% respectively of overall revenue. Miscellaneous revenue includes interest and investment gains/losses, grants, bond and note proceeds along with other varied revenues. These are budgeted primarily based on estimated cash flow needs and opportunities.

Licenses and Permits fees as well as Fines are reviewed periodically. The amounts are generally calculated to offset the costs of performing Village work related to the license or permit, or the level of enforcement that is necessary. These revenues are estimated based on historical trends as well as known changes in operations.

## 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 (e.g., because of routine replacement). 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, projects that improve or enhance 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. Useful lives vary from a 3 year life for a police squad car to a 50 year period for buildings and roadways.

Included in the 2017-18 budget is a total of \$16,758,845 in capital expenditures. Of this total, \$2,157,050 is allocated to routine capital expenditures and \$14,601,795 is for non-routine capital expenditures. Following is a summary of the major non-routine capital projects that have been funded in the 2017-2018 budget.

### Major Non-Routine Capital Expenditures

Parking Improvements	\$970,000
Road System	\$4,740,620
Public Building	\$350,000
Park Improvements	\$718,405
Sidewalk & Streetscape	\$320,000
Sanitary System	\$851,640
Water System	\$1,802,730
Wastewater Treatment System	\$2,983,400
Commuter Parking	\$1,565,000
Storm Sewer	<u>\$300,000</u>
 TOTAL	 <u>\$14,601,795</u>

### Capital Expenditures by Fund

Capital Improvement Fund	\$1,820,620
Commuter Parking Fund	\$1,565,000
Water & Sewer Fund	\$5,637,770
Tax Increment Financing Fund	\$970,000
Road Improvement Fund	\$3,890,000
Park Improvement Fund	<u>\$718,405</u>
 TOTAL	 <u>\$14,601,795</u>

Capital projects may have an impact on operating costs as well. For example, a new public building will require utility costs every year for the life of the asset. As aging infrastructure is improved and replaced, maintenance costs generally decrease. The related ongoing operating costs associated with the capital project is indicated below and on the following pages which provide additional detail.

<b>Road Improvement Program</b>	<b>\$4,740,620</b>
Impact on Operating Budget – Decrease <\$10,000	
Paving Rehabilitation .....	\$4,740,620
<b>Parking Improvements</b>	<b>\$970,000</b>
Impact on Operating Budget – approximately \$30,000	
Civic Center Parking Improvements .....	\$970,000
<b>Buildings</b>	<b>\$350,000</b>
Impact on Operating Budget – Decrease <\$1,000	
Salt Dome .....	\$350,000
<b>Sidewalk &amp; Streetscape</b>	<b>\$320,000</b>
Impact on Operating Budget – Decrease <\$1,000	
Sidewalk Replacement.....	\$125,000
Petersen Road Streetscape Design.....	\$90,000
Crosswalk Repairs .....	\$30,000
Rockland Road Bridge Replacement.....	\$35,000
Streetlight Replacement.....	\$40,000
<b>Sanitary System</b>	<b>\$851,640</b>
Impact on Operating Budget – Decrease <\$10,000	
Sanitary Sewer Rehabilitation.....	\$360,000
Sewer Lining and Repairs .....	\$110,000
Route 21 and 137 Sanitary Sewer Relocation.....	\$175,000
Lift Station Replacement .....	\$206,640
<b>Water System</b>	<b>\$1,802,730</b>
Impact on Operating Budget – Decrease <\$10,000	
Rt. 21 & 137 Watermain Relocation.....	\$75,000
Watermain Rehabilitation & Engineering .....	\$1,452,730
Residential Lead Service Replacement.....	\$25,000
SCADA-Water system upgrades .....	\$250,000
<b>Storm Sewer</b>	<b>\$300,000</b>
Impact on Operating Budget – None until implementation	
Storm Water Management Plan.....	\$300,000
<b>Waste Water Treatment Plant (WWTP)</b>	<b>\$2,983,400</b>
Impact on Operating Budget – Decrease <\$1,000	
Construction of Facility, Rebuild Components on Clarifier and Chemical P Improvements.....	\$2,983,400
<b>Park Improvements</b>	<b>\$718,405</b>
<b>Commuter Parking</b>	<b>\$1,565,000</b>

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

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

Operating

Budget Impact: These expenditures will reduce 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 reduce maintenance costs such as labor, new bricks, and asphalt; and reduces the risk of a pedestrian tripping & falling on the brick paved crosswalks.

Item Description	2016-17 Budget	2016-17 Year End Estimate	2017-18 Request	Admin. Revisions	Approved Budget
Downtown Crosswalk Repairs	\$0	\$0	\$30,000	\$0	\$30,000
Traffic Signal Painting	\$30,000	\$10,295	\$0	\$0	\$0
	<u>\$30,000</u>	<u>\$10,295</u>	<u>\$30,000</u>	<u>\$0</u>	<u>\$30,000</u>

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

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	2016-17 Budget	2016-17 Year End Estimate	2017-18 Request	Admin. Revisions	Approved Budget
Class C Pavement Patching	\$150,000	\$150,000	\$150,000	\$0	\$150,000
Thermoplastic Pavement Striping	\$40,000	\$35,800	\$40,000	\$0	\$40,000
Crack Sealing	\$0	\$30,000	\$35,000	\$0	\$35,000
	<u>\$190,000</u>	<u>\$215,800</u>	<u>\$225,000</u>	<u>\$0</u>	<u>\$225,000</u>

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

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	2016-17 Budget	2016-17 Year End Estimate	2017-18 Request	Admin. Revisions	Approved Budget
North Shore Bike Path Drainage Improvement	\$200,000	\$175,000	\$0	\$0	\$0
Stormwater Management Plan	\$0	\$0	\$275,000	\$0	\$275,000
Interlaken Ridge Spillway	\$0	\$0	\$25,000	\$0	\$25,000
	\$200,000	\$175,000	\$300,000	\$0	\$300,000

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

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	2016-17 Budget	2016-17 Year End Estimate	2017-18 Request	Admin. Revisions	Approved Budget
Streetlights	\$40,000	\$40,000	\$40,000	\$0	\$40,000
	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$0</u>	<u>\$40,000</u>

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

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	2016-17 Budget	2016-17 Year End Estimate	2017-18 Request	Admin. Revisions	Approved Budget
Rockland Road Phase #1 Engineering	\$82,000	\$161,910	\$0	\$0	\$0
Rockland Road Phase #2 Engineering	\$0	\$0	\$290,000	\$0	\$290,000
Golf Road Resurfacing Phase #1 Engineering	\$0	\$28,435	\$0	\$0	\$0
Golf Road Resurfacing Phase #2 Engineering	\$0	\$0	\$103,000	\$0	\$103,000
4th, Red Top, Greentree Phase #2 Engineering	\$0	\$183,500	\$0	\$0	\$0
4th, Red Top, Greentree Phase #3 Consturction	\$0	\$56,540	\$169,620	\$0	\$169,620
Rockland Bridge	\$0	\$35,000	\$63,000	\$0	\$63,000
	<u>\$82,000</u>	<u>\$465,385</u>	<u>\$625,620</u>	<u>\$0</u>	<u>\$625,620</u>

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

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	2016-17 Budget	2016-17 Year End Estimate	2017-18 Request	Admin. Revisions	Approved Budget
Rockland Road Bridge Replacement	\$0	\$0	\$35,000	\$0	\$35,000
Rockland Bridge Structural Sidewalk Railing	\$15,000	\$6,510	\$0	\$0	\$0
	<u>\$15,000</u>	<u>\$6,510</u>	<u>\$35,000</u>	<u>\$0</u>	<u>\$35,000</u>

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

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 tripping & falling on the sidewalks.

Item Description	2016-17 Budget	2016-17 Year End Estimate	2017-18 Request	Admin. Revisions	Approved Budget
Sidewalks	\$65,000	\$63,000	\$125,000	\$0	\$125,000
	<u>\$65,000</u>	<u>\$63,000</u>	<u>\$125,000</u>	<u>\$0</u>	<u>\$125,000</u>

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

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	2016-17		2017-18 Request	Admin. Revisions	Approved Budget
	2016-17 Budget	Year End Estimate			
Petersen Road Streetscape	\$25,000	\$25,000	\$25,000	\$65,000	\$90,000
	\$25,000	\$25,000	\$25,000	\$65,000	\$90,000

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

Fund: Capital Improvement Fund  
 Account No. 40-00-00-0-792  
 Description: Public Works Building  
 Purpose: Increase the storage capacity of salt for snow and ice operations.  
 Detail: The salt dome will provide 3,400 tons of salt, which is a season's supply of salt.  
 The salt dome will be 72 feet in diameter with a one foot thick concrete ring wall.  
 The ring wall will be 12 feet in height above finished grade.

Operating  
 Budget Impact: Neutral-The Village will still be required to purchase 80% of their seasonal order.

Item Description	2016-17 Budget	2016-17 Year End Estimate	2017-18 Request	Admin. Revisions	Approved Budget
Salt Dome	\$0	\$0	\$150,000	\$200,000	\$350,000
	\$0	\$0	\$150,000	\$200,000	\$350,000

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

Fund: Street Pavement Rehabilitation-Bond  
 Account No. 41-0000-6-773  
 Description: Street Pavement Rehabilitation Improvement  
 Purpose: Materials and supplies related to the maintenance and repair of streets  
 Detail: Roads to be rehabilitated with bonds issued via Road Referendum passed in 2012.  
 Operating  
 Budget Impact: Streets operating budget expenditures will be decreased for pavement maintenance, asphalt, concrete, pavement marking, signage and labor due to road resurfacing. (<\$10,000)

Item Description	2016-17 Budget	2016-17		2017-18 Request	Admin. Revisions	Approved Budget
		Year End Estimate				
CCDD Engineering Services	\$50,000	\$0		\$55,000	\$0	\$55,000
4th, Redtop Greentree Engineering	\$183,600	\$0		\$0	\$0	\$0
4th, Redtop Greentree Construction	\$368,000	\$0		\$0	\$0	\$0
16-17 Pavement Rehabilitation - Design Engineering	\$330,000	\$330,000		\$0	\$0	\$0
16-17 Pavement Rehabilitation - Construction	\$3,500,000	\$3,500,000		\$0	\$0	\$0
17-18 Pavement Rehabilitation - Design Engineering	\$100,000	\$10,000		\$0	\$0	\$0
18-19 Pavement Rehabilitation - Design Engineering	\$0	\$0		\$100,000	\$0	\$100,000
18-19 Pavement Rehabilitation - Construction	\$0	\$0		\$3,500,000	\$25,000	\$3,525,000
Construction Materials Testing	\$0	\$0		\$10,000	\$0	\$10,000
Pavement Patching	\$0	\$0		\$100,000	\$0	\$100,000
Crack Sealing-New Pavement	\$35,000	\$35,000		\$50,000	\$0	\$50,000
Construction Coordinator	\$30,000	\$30,000		\$50,000	\$0	\$50,000
<b>Total</b>	<b>\$4,596,600</b>	<b>\$3,905,000</b>		<b>\$3,865,000</b>	<b>\$25,000</b>	<b>\$3,890,000</b>

Village of Libertyville  
 Public Works Department  
 Budget Year 2017-18

Fund: Commuter Parking  
 Account No. 14-0000-6-791  
 Description: Downtown Station Improvement  
 Purpose: Improvements to the Metra Station

Item Description	2016-17 Budget	2016-17 Year End Estimate	2017-18 Request	Admin. Revisions	Approved Budget
Downtown Station Improvement	\$80,000	\$60,000	\$800,000	\$400,000	\$1,200,000
<b>Total</b>	<b>\$80,000</b>	<b>\$60,000</b>	<b>\$800,000</b>	<b>\$400,000</b>	<b>\$1,200,000</b>

Village of Libertyville  
 Public Works Department  
 Budget Year 2017-18

Fund: Commuter Parking  
 Account No. 14-0000-6-792  
 Description: Prairie Crossing Station Improvement  
 Purpose: Improvements to Wisconsin Central South Lot

Item Description	2016-17 Budget	2016-17 Year End Estimate	2017-18 Request	Admin. Revisions	Approved Budget
Wisconsin Central South Lot	\$0	\$0	\$385,000	(\$20,000)	\$365,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$385,000</b>	<b>(\$20,000)</b>	<b>\$365,000</b>

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

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	2016-17 Budget	2016-17 Year End Estimate	2017-18 Request	Admin. Revisions	Approved Budget
Park Improvement Costs	\$473,000	\$161,395	\$68,405	\$0	\$68,405
Hockey Rink Relocation	\$0	\$0	\$362,500	\$87,500	\$450,000
Adler Park Playground	\$0	\$0	\$200,000	\$0	\$200,000
	<b>\$473,000</b>	<b>\$161,395</b>	<b>\$630,905</b>	<b>\$87,500</b>	<b>\$718,405</b>

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

Item Description	2016-17		2017-18 Request	Admin. Revisions	Approved Budget
	2016-17 Budget	Year End Estimate			
Painting Inside Building	\$100,000	\$100,000	\$0	\$0	\$0
Building Security	\$50,000	\$50,000	\$0	\$0	\$50,000
Fitness Center Carpet	\$15,000	\$15,000	\$0	\$0	\$0
Washing Machine	\$5,000	\$5,000	\$0	\$0	\$0
Treadmills	\$32,000	\$32,000	\$0	\$0	\$0
Renovate Showers	\$30,000	\$30,000	\$0	\$0	\$0
Painting Outside Building	\$0	\$0	\$150,000	(\$150,000)	\$0
Exterior Signage	\$0	\$0	\$50,000	\$0	\$50,000
Concession Renovation	\$0	\$0	\$25,000	\$0	\$25,000
Washer/Dryer	\$0	\$0	\$7,500	\$0	\$7,500
Replace 10 Scoreboards	\$0	\$0	\$150,000	(\$60,000)	\$90,000
	\$232,000	\$232,000	\$382,500	(\$210,000)	\$222,500

Village of Libertyville  
Public Works Department  
Fiscal Year 2017-18

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: Annual operating costs of approximately \$30,000 for utilities, maintenance, repair, etc.

Item/ Description	2016-17		2017-18 Request	Admin. Revisions	Approved Budget
	2016-17 Budget	Year End Estimate			
Church Street Parking Improvements	\$9,254,100	\$8,010,000	\$880,000	\$90,000	\$970,000
	\$9,254,100	\$8,010,000	\$880,000	\$90,000	\$970,000

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

Fund: Water & Sewer Capital Improvements  
 Account No. 20-2024-5-788  
 Description: Replacement Meters  
 Purpose: Replacement of obsolete water meters with new Rockwell touch pad meters to improve metering accuracy and to conform to the computerized billing system. Upgrade manual read meters for water use accuracy.  
 Detail: Replace meters of various sizes.  
 Budget Impact: Minimal

Item Description	2016-17		2017-18 Request	Admin. Revisions	Approved Budget
	2016-17 Budget	Year End Estimate			
50 residential meters @ \$300 each.	\$15,000	\$15,000	\$15,000	\$0	\$15,000
Replacement of 4 commercial meters					
2- 3" meters @\$1,665	\$3,300	\$3,300	\$3,300	\$0	\$3,300
2- 4" meters @ \$2,900	\$5,800	\$5,800	\$5,800	\$0	\$5,800
Radio Read Touchpad					
Replace Meter heads-\$125	\$25,000	\$25,000	\$25,000	\$0	\$25,000
Meter Replacement - manual read upgrade.	\$40,000	\$40,000	\$40,000	\$0	\$40,000
	\$89,100	\$89,100	\$89,100	\$0	\$89,100

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

Fund: Water & Sewer Capital Improvements  
 Account No. 20-2024-5-793  
 Description: Hydrants, Valves, & Misc.  
 Purpose: Replacement and/or installation of water line valves, hydrants and related facilities.  
 Detail: Utilities Supervisor has a priority list of hydrants and valves to be replaced.  
 Operating  
 Budget Impact: Should decrease maintenance expenses and possibly lost water.

Item Description	2016-17 Budget	2016-17 Year End Estimate	2017-18 Request	Admin. Revisions	Approved Budget
10 Hydrant replacements \$3,000 each	\$30,000	\$30,000	\$30,000	\$0	\$30,000
10 valve replacements \$650 each	\$6,500	\$6,500	\$6,500	\$0	\$6,500
New valve insertion	\$25,000	\$25,000	\$25,000	\$0	\$25,000
Backfill material, bedding,restora:	\$3,000	\$2,500	\$3,000	\$0	\$3,000
	<b>\$64,500</b>	<b>\$64,000</b>	<b>\$64,500</b>	<b>\$0</b>	<b>\$64,500</b>

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

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 are necessary to reduce the phosphorus effluent limits will ensure that the WWTP operations are in compliance with State and Federal regulations. 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	2016-17 Budget	2016-17 Year End Estimate	2017-18 Request	Admin. Revisions	Approved Budget
Construction - Facility	\$245,500	\$131,150	\$779,500	\$0	\$779,500
Repair & Rebuild Components on Clarifier	\$269,600	\$266,710	\$274,000	\$0	\$274,000
Nutrient Removal Improvements	\$300,000	\$300,000	\$0	\$0	\$0
Screw Pump Replacement	\$67,000	\$151,000	\$367,500	\$0	\$367,500
Sludge Storage Tank Rehabilitation	\$0	\$0	\$437,400	\$0	\$437,400
Chemical P	\$0	\$0	\$3,845,000	(\$2,720,000)	\$1,125,000
	<b>\$882,100</b>	<b>\$848,860</b>	<b>\$5,703,400</b>	<b>(\$2,720,000)</b>	<b>\$2,983,400</b>

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

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	2016-17 Budget	2016-17 Year End Estimate	2017-18 Request	Admin. Revisions	Approved Budget
21/137 Watermain Relocation IDOT Intersection Widening Construction	\$75,000	\$0	\$75,000	\$0	\$75,000

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

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	2016-17 Budget	2016-17 Year End Estimate	2017-18 Request	Admin. Revisions	Approved Budget
Cass Avenue Lift Station/Diversion Sewer					
a. Design and Construction Engineering	\$10,000	\$0	\$0	\$0	\$0
West Park Avenue Water Main					
a. Design and Construction Engineering	\$20,000	\$0	\$0	\$0	\$0
Inflow/Infiltration I&I Engineering	\$300,000 \$30,000	\$0 \$81,000	\$400,000 \$75,000	(\$100,000) \$0	\$300,000 \$75,000
Construction Coordinator	\$50,000	\$50,000	\$50,000	\$0	\$50,000
16-17 Watermain Rehabilitation					
a. Design Engineering	\$80,000	\$131,000	\$0	\$0	\$0
b. Construction	\$900,000	\$900,000	\$0	\$0	\$0
17-18 Watermain Rehabilitation					
a. Design Engineering	\$70,000	\$70,000	\$0	\$0	\$0
b. Survey	\$50,000	\$30,000	\$0	\$0	\$0
c. Construction	\$300,000	\$0	\$675,000	\$0	\$675,000
18-19 Watermain Rehabilitation					
a. Design Engineering	\$0	\$0	\$110,000	\$0	\$110,000
b. Survey	\$0	\$0	\$50,000	\$0	\$50,000
Winchester Sanitary Sewer Backup	\$0	\$0	\$52,730	\$0	\$52,730
CCDD Engineering	\$30,000	\$15,000	\$40,000	\$0	\$40,000
Route 45 Easement Survey	\$3,000	\$3,000	\$0	\$0	\$0
Annual Televising Inspection	\$100,000	\$116,000	\$100,000	\$0	\$100,000
	<b>\$1,943,000</b>	<b>\$1,396,000</b>	<b>\$1,552,730</b>	<b>(\$100,000)</b>	<b>\$1,452,730</b>

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

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	2016-17 Budget	2016-17 Year End Estimate	2017-18 Request	Admin. Revisions	Approved Budget
21/137 Sanitary Sewer Relocation	\$135,000	\$0	\$175,000	\$0	\$175,000
	<b>\$135,000</b>	<b>\$0</b>	<b>\$175,000</b>	<b>\$0</b>	<b>\$175,000</b>

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

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	2016-17 Budget	2016-17 Year End Estimate	2017-18 Request	Admin. Revisions	Approved Budget
Sanitary sewer repairs on streets which are on the annual pavement rehab.	\$25,000	\$25,000	\$310,000	\$0	\$310,000
Sewer lining and/or manhole repairs - various locations	\$85,000	\$85,000	\$110,000	\$0	\$110,000
Winchester Sewer Update	\$0	\$0	\$50,000	\$0	\$50,000
	<b>\$110,000</b>	<b>\$110,000</b>	<b>\$470,000</b>	<b>\$0</b>	<b>\$470,000</b>

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

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	2016-17 Budget	2016-17		2017-18 Request	Admin. Revisions	Approved Budget
		Year End Estimate				
Route 45 Lift Station Replacement	\$323,000	\$184,400		\$206,640	\$0	\$206,640
	\$323,000	\$184,400		\$206,640	\$0	\$206,640

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

Fund: Water & Sewer Capital Improvements  
 Account No. 20-2024-6-781  
 Description: Residential Lead Service Replacement  
 Purpose: Established to encourage residents to replace the private lead water service between the B-box and structure. Staff estimates there are 750 lead services on private property.  
 Detail: Village will fund up to 50% of the construction cost to replace the private lead service, but not to exceed \$2,500 per resident.  
 Operating  
 Budget Impact: Unknown

Item Description	2016-17		2017-18 Request	Admin. Revisions	Approved Budget
	2016-17 Budget	Year End Estimate			
Residential Lead Service Replacement	\$0	\$0	\$25,000	\$0	\$25,000
	\$0	\$0	\$25,000	\$0	\$25,000

Village of Libertyville  
Public Works Department  
Budget Year 2017-18

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 consultan

Item Description	2016-17 Budget	2016-17 Year End Estimate	2017-18 Request	Admin. Revisions	Approved Budget
Flow Meters	\$4,000	\$4,000	\$0	\$0	\$0
6" Meter for Treatment Plant	\$13,000	\$13,000	\$0	\$0	\$0
Red Top Reservoir	\$0	\$0	\$350,000	(\$125,000)	\$225,000
Garfield Well Power Panel	\$0	\$0	\$25,000	\$0	\$25,000
	<b>\$17,000</b>	<b>\$17,000</b>	<b>\$375,000</b>	<b>(\$125,000)</b>	<b>\$250,000</b>

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, which is determined by population. 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 (EAV) for the 2016 tax year was \$1,176,758,295. 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 \$101,495,403. As of May 1, 2017 Libertyville had \$53,450,000 in total debt. Of this amount, \$18,895,000 is attributable to the debt limit, which leaves over \$82 million in capacity under the debt limit.

Libertyville’s current bond rating is Aa2. The current population for the Village is 20,405 which results in a gross debt per capita as of May 1, 2017 of \$2,619. 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, 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 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 General Obligation Bond. Financing is provided through water and sewer rates.

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.

Downtown TIF District Tax Promissory Note

Original Issue Amount: \$5,000,000

Original Issue Date: November 9, 2016

Date of Maturity: December 31, 2022

Description: Promissory note used to fund a portion of the costs to build the Church Street Parking Garage.

**Summary of Debt Outstanding**

	<b>Use of Funds</b>	<b>Original Issue Amount</b>	<b>Principal Remaining</b>	<b>Interest Remaining</b>
<b>General</b>				
General Obligation Limited Tax Refunding 2008	* Parks/Adler Pool	\$1,710,000	\$600,000	\$50,242
General Obligation Refunding 2010D	Bolander	\$470,000	\$65,000	\$1,690
General Obligation 2012	* Roads	\$5,000,000	\$4,390,000	\$825,701
General Obligation 2013	* Roads	\$5,000,000	\$4,455,000	\$1,519,026
General Obligation 2014	* Roads	\$5,000,000	\$4,625,000	\$1,258,400
General Obligation 2015	* Roads	\$5,000,000	\$4,825,000	\$1,357,080
<b>Sports Complex</b>				
General Obligation Refunding Alternate 2010A	Sports Complex	\$11,570,000	\$11,345,000	\$4,684,911
General Obligation Refunding Alternate 2010B	Sports Complex	\$3,245,000	\$2,720,000	\$978,389
General Obligation Refunding Alternant 2010C	Sports Complex	\$3,840,000	\$2,185,000	\$145,728
<b>Water/Sewer</b>				
Water/Sewer Alternate 2012	Water/Sewer System	\$4,200,000	\$3,725,000	\$726,683
Water/Sewer Alternate 2013	Water/Sewer System	\$4,200,000	\$3,660,000	\$1,208,189
Water/Sewer Alternate 2014	Water/Sewer System	\$2,215,000	\$1,715,000	\$159,525
Water/Sewer Alternate 2015	Water/Sewer System	\$4,200,000	\$4,140,000	\$1,335,406
<b>TIF District</b>				
Promissory Note (2016)	Downtown Parking Garage	\$5,000,000	\$5,000,000	\$434,442
<b>Total Debt</b>		<b>\$60,650,000</b>	<b>\$53,450,000</b>	<b>\$14,685,410</b>
<b>Statutory Debt Limit</b>		<b>\$101,495,403</b>		
<b>Debt Counted Towards Limit -Noted with (*)</b>		<b>\$18,895,000</b>		
<b>Remaining Debt Limit</b>		<b>\$82,600,403</b>		

VILLAGE OF LIBERTYVILLE  
SCHEDULE OF BONDED DEBT RETIREMENT

Payments Due in Fiscal Year	All Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
<b>General Purpose Debt</b>						
<b>\$1,710,000 General Obligation Limited TaxRefunding Bonds (2008)</b>						
June- interest	\$ 25,121	\$ 12,308	\$ 8,508	\$ 4,305		
December - interest	\$ 25,121	\$ 12,308	\$ 8,508	\$ 4,305		
December - principal	\$ 600,000	\$ 190,000	\$ 205,000	\$ 205,000		
<b>\$470,000 General Obligation Refunding Alternate Bonds - Bolander (2010D)</b>						
June- interest	\$ 845	\$ 845				
December - interest	\$ 845	\$ 845				
December - principal	\$ 65,000	\$ 65,000				
<b>\$5,000,000 General Obligation Bonds (2012A)</b>						
June- interest	\$ 412,851	\$ 46,063	\$ 43,863	\$ 41,563	\$ 39,213	\$ 36,763
December - interest	\$ 412,851	\$ 46,063	\$ 43,863	\$ 41,563	\$ 39,213	\$ 36,763
December - principal	\$ 4,390,000	\$ 220,000	\$ 230,000	\$ 235,000	\$ 245,000	\$ 255,000
<b>\$5,000,000 General Obligation Bonds (2013A)</b>						
June- interest	\$ 759,513	\$ 76,969	\$ 73,894	\$ 70,744	\$ 67,444	\$ 63,994
December - interest	\$ 759,513	\$ 76,969	\$ 73,894	\$ 70,744	\$ 67,444	\$ 63,994
December - principal	\$ 4,455,000	\$ 205,000	\$ 210,000	\$ 220,000	\$ 230,000	\$ 240,000
<b>\$5,000,000 General Obligation Bonds (2014B)</b>						
June- interest	\$ 629,200	\$ 63,625	\$ 61,525	\$ 59,325	\$ 57,025	\$ 54,625
December - interest	\$ 629,200	\$ 63,625	\$ 61,525	\$ 59,325	\$ 57,025	\$ 54,625
December - principal	\$ 4,625,000	\$ 210,000	\$ 220,000	\$ 230,000	\$ 240,000	\$ 250,000
<b>\$5,000,000 General Obligation Bonds (2015A)</b>						
June- interest	\$ 678,540	\$ 68,715	\$ 66,515	\$ 64,215	\$ 61,815	\$ 58,690
December - interest	\$ 678,540	\$ 68,715	\$ 66,515	\$ 64,215	\$ 61,815	\$ 58,690
December - principal	\$ 4,825,000	\$ 220,000	\$ 230,000	\$ 240,000	\$ 250,000	\$ 260,000
Sub Total Interest	\$ 5,012,139	\$ 537,049	\$ 508,609	\$ 480,303	\$ 450,993	\$ 428,143
Sub Total Principal	\$ 18,960,000	\$ 1,110,000	\$ 1,095,000	\$ 1,130,000	\$ 965,000	\$ 1,005,000
Total General Purpose Debt	\$ 23,972,139	\$ 1,647,049	\$ 1,603,609	\$ 1,610,303	\$ 1,415,993	\$ 1,433,143
<b>Sports Complex Debt</b>						
<b>\$11,570,000 General Obligation Refunding Alternate Bonds- Spts Cpx (2010A)</b>						
June- interest	\$ 2,342,456	\$ 233,253	\$ 232,128	\$ 230,628	\$ 229,128	\$ 227,628
December - interest	\$ 2,342,456	\$ 233,253	\$ 232,128	\$ 230,628	\$ 229,128	\$ 227,628
December - principal	\$ 11,345,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 830,000
<b>\$3,245,000 Taxable General Obligation Refunding Alternate Bonds -Spts Cpx(2010B)</b>						
June- interest	\$ 489,194	\$ 71,644	\$ 67,606	\$ 63,231	\$ 58,375	\$ 52,875
December - interest	\$ 489,194	\$ 71,644	\$ 67,606	\$ 63,231	\$ 58,375	\$ 52,875
December - principal	\$ 2,720,000	\$ 190,000	\$ 200,000	\$ 210,000	\$ 220,000	\$ 230,000
<b>\$3,840,000 General Obligation Refunding Alternate Bonds-Spts Cpx (2010C)</b>						
June- interest	\$ 72,864	\$ 28,300	\$ 21,738	\$ 14,988	\$ 7,838	
December - interest	\$ 72,864	\$ 28,300	\$ 21,738	\$ 14,988	\$ 7,838	
December - principal	\$ 2,185,000	\$ 525,000	\$ 540,000	\$ 550,000	\$ 570,000	
Sub Total Interest	\$ 5,809,028	\$ 666,393	\$ 642,944	\$ 617,694	\$ 590,681	\$ 561,005
Sub Total Principal	\$ 16,250,000	\$ 790,000	\$ 815,000	\$ 835,000	\$ 865,000	\$ 1,060,000
Total Sports Complex Debt	\$ 22,059,028	\$ 1,456,393	\$ 1,457,944	\$ 1,452,694	\$ 1,455,681	\$ 1,621,005
<b>Water and Sewer Bonded Debt</b>						
<b>\$4,200,000 Water/Sewer Bond (2012B)</b>						
May - interest	\$ 383,191	\$ 39,700	\$ 38,000	\$ 36,250	\$ 34,400	\$ 32,500
November - interest	\$ 343,491	\$ 38,000	\$ 36,250	\$ 34,400	\$ 32,500	\$ 30,500
May - Principal	\$ 3,725,000	\$ 170,000	\$ 175,000	\$ 185,000	\$ 190,000	\$ 200,000
<b>\$4,200,000 Water/Sewer Bond (2013B)</b>						
May - interest	\$ 635,338	\$ 62,488	\$ 60,838	\$ 59,088	\$ 57,063	\$ 54,213
November - interest	\$ 572,851	\$ 60,838	\$ 59,088	\$ 57,063	\$ 54,213	\$ 51,288
May - Principal	\$ 3,660,000	\$ 165,000	\$ 175,000	\$ 180,000	\$ 190,000	\$ 195,000
<b>\$2,215,000 Water/Sewer Bond (2014A)</b>						
May - interest	\$ 92,625	\$ 25,725	\$ 21,825	\$ 17,775	\$ 13,500	\$ 9,150
November - interest	\$ 66,900	\$ 21,825	\$ 17,775	\$ 13,500	\$ 9,150	\$ 4,650
May - Principal	\$ 1,715,000	\$ 260,000	\$ 270,000	\$ 285,000	\$ 290,000	\$ 300,000
<b>\$4,200,000 Water/Sewer Bond (2015B)</b>						
May - interest	\$ 697,506	\$ 59,606	\$ 58,956	\$ 58,406	\$ 57,956	\$ 57,506
November - interest	\$ 637,900	\$ 58,956	\$ 58,406	\$ 57,956	\$ 57,506	\$ 57,156
May - Principal	\$ 4,140,000	\$ 65,000	\$ 55,000	\$ 45,000	\$ 45,000	\$ 35,000
Sub Total Interest	\$ 3,429,802	\$ 367,138	\$ 351,138	\$ 334,438	\$ 316,288	\$ 296,963
Sub Total Principal	\$ 13,240,000	\$ 660,000	\$ 675,000	\$ 695,000	\$ 715,000	\$ 730,000
Total Waterworks/Sewerage Debt Service	\$ 16,669,802	\$ 1,027,138	\$ 1,026,138	\$ 1,029,438	\$ 1,031,288	\$ 1,026,963
<b>ALL BONDED DEBT</b>						
TOTAL INTEREST	\$ 14,250,968	\$ 1,570,579	\$ 1,502,690	\$ 1,432,434	\$ 1,357,961	\$ 1,286,110
TOTAL PRINCIPAL	\$ 48,450,000	\$ 2,560,000	\$ 2,585,000	\$ 2,660,000	\$ 2,545,000	\$ 2,795,000
TOTAL DEBT SERVICE	\$ 62,700,968	\$ 4,130,579	\$ 4,087,690	\$ 4,092,434	\$ 3,902,961	\$ 4,081,110
<b>\$5,000,000 TIF Note</b>						
June Principal	\$ 2,475,673	\$ 372,662	\$ 399,966	\$ 410,028	\$ 420,343	\$ 430,917
June Interest	\$ 241,548	\$ 80,208	\$ 52,904	\$ 42,842	\$ 32,527	\$ 21,953
December Principal	\$ 2,524,327	\$ 395,028	\$ 404,966	\$ 415,153	\$ 425,597	\$ 436,303
December Interest	\$ 192,894	\$ 57,842	\$ 47,904	\$ 37,717	\$ 27,273	\$ 16,567
Total Principal	\$ 5,000,000	\$ 767,690	\$ 804,932	\$ 825,181	\$ 845,940	\$ 867,220
Total Interest	\$ 434,442	\$ 138,050	\$ 100,808	\$ 80,559	\$ 59,801	\$ 38,520
Total TIF Debt Service	\$ 5,434,442	\$ 905,740	\$ 905,740	\$ 905,740	\$ 905,740	\$ 905,740

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
<b>General Purpose Debt</b>						
\$1,710,000 General Obligation Limited TaxRefunding Bonds (2008)						
June- interest						
December - interest						
December - principal						
\$470,000 General Obligation Refunding Alternate Bonds - Bolander (2010D)						
June- interest						
December - interest						
December - principal						
\$5,000,000 General Obligation Bonds (2012A)						
June- interest	\$ 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	280,000	290,000	300,000	310,000	1,760,000
\$5,000,000 General Obligation Bonds (2013A)						
June- interest	\$ 60,394	56,644	52,744	48,694	44,144	143,850
December - interest	\$ 60,394	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	280,000	290,000	300,000	315,000	2,170,000
Sub Total Interest	\$ 404,343	\$ 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	\$ 1,444,343	\$ 1,465,793	\$ 1,475,893	\$ 1,484,893	\$ 1,497,094	\$ 8,894,030
<b>Sports Complex Debt</b>						
\$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	\$ 860,000	\$ 895,000	\$ 935,000	\$ 970,000	\$ 1,015,000	\$ 5,540,000
\$3,245,000 Taxable General Obligation Refunding Alternate Bonds -Spts Cpx(2010B)						
June- interest	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	\$ 5,860,000
Total Sports Complex Debt	\$ 1,616,305	\$ 1,619,005	\$ 1,624,499	\$ 1,621,911	\$ 1,627,082	\$ 6,506,510
<b>Water and Sewer Bonded Debt</b>						
\$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
<b>ALL BONDED DEBT</b>						
TOTAL INTEREST	\$ 1,197,710	\$ 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	#####
TOTAL DEBT SERVICE	\$ 4,092,710	\$ 4,117,498	\$ 4,138,538	\$ 4,148,760	\$ 4,168,290	#####
\$5,000,000 TIF Note						
June Principal	\$ 441,757					
June Interest	\$ 11,113					
December Principal	\$ 447,279					
December Interest	\$ 5,591					
Total Principal	\$ 889,036					
Total Interest	\$ 16,704					
Total TIF Debt Service	\$ 905,740					

# Personnel

**FULL TIME POSITIONS BY DEPARTMENT**

Department	Position	15-16	16-17	17-18
<b><u>Village Administrator and Finance</u></b>				
<u>Administration</u>	Village Administrator	1	1	1
	Deputy Village Administrator	1	1	1
	Facility Manager	0	0	1
	Executive Assistant	1	1	1
	<i>SUB-TOTAL</i>	<u>3</u>	<u>3</u>	<u>4</u>
<u>Finance</u>	Director of Finance	1	1	1
	Assistant Director of Finance	1	1	1
	Accounting Assistant II	3	3	3
	Cashier/Receptionist	1	1	1
	IT Coordinator	1	1	1
	<i>SUB-TOTAL</i>	<u>7</u>	<u>7</u>	<u>7</u>
<b><u>Village Administrator and Finance</u></b>	<b>TOTAL</b>	<b>10</b>	<b>10</b>	<b>11</b>
<b><u>Community Development</u></b>				
<u>Planning</u>	Director of Community Development	1	1	1
	Economic Development Coordinator	1	1	1
	Senior Planner	1	1	1
	Associate Planner	1	1	1
	Administrative Assistant II	1	1	1
	<i>SUB-TOTAL</i>	<u>5</u>	<u>5</u>	<u>5</u>
<u>Building Services</u>	Building Commissioner	1	1	1
	Plan Reviewer	1	1	1
	Electrical Inspector	1	1	1
	Plumbing Inspector & Mechanical Inspector	1	1	1
	Building & Compliance Inspector	1	1	1
	Permit Clerk	1	1	1
	<i>SUB-TOTAL</i>	<u>6</u>	<u>6</u>	<u>6</u>
<b><u>Community Development</u></b>	<b>TOTAL</b>	<b>11</b>	<b>11</b>	<b>11</b>

**Public Works**Administration and Engineering

Director of Public Works	1	1	1
Assist. to the Director of Public Works	1	1	1
Senior Project Engineer	1	1	1
Project Engineer	1	1	1
Engineering Technician	1	1	1
<i>SUB-TOTAL</i>	<u>5</u>	<u>5</u>	<u>5</u>

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 Maintenance Technician II	3	3	2
Arborist	1	1	1
Assistant Arborist	1	1	0
Parks Specialist	1	2	2
Parks Maintenance Technician II	0	0	1
Parks Maintenance Technician I	0	0	1
Parks/Grounds Maintenance Supervisor	1	0	0
<i>SUB-TOTAL</i>	<u>9</u>	<u>9</u>	<u>9</u>

Sports Complex

Parks Maintenance Technician II	1	1	0
Parks Maintenance Technician I	1	1	0
<i>SUB-TOTAL</i>	<u>2</u>	<u>2</u>	<u>0</u>

**Public Works**

<b>TOTAL</b>	<u><b>43</b></u>	<u><b>43</b></u>	<u><b>41</b></u>
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**Police Department**

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

**Fire Department**

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

**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>

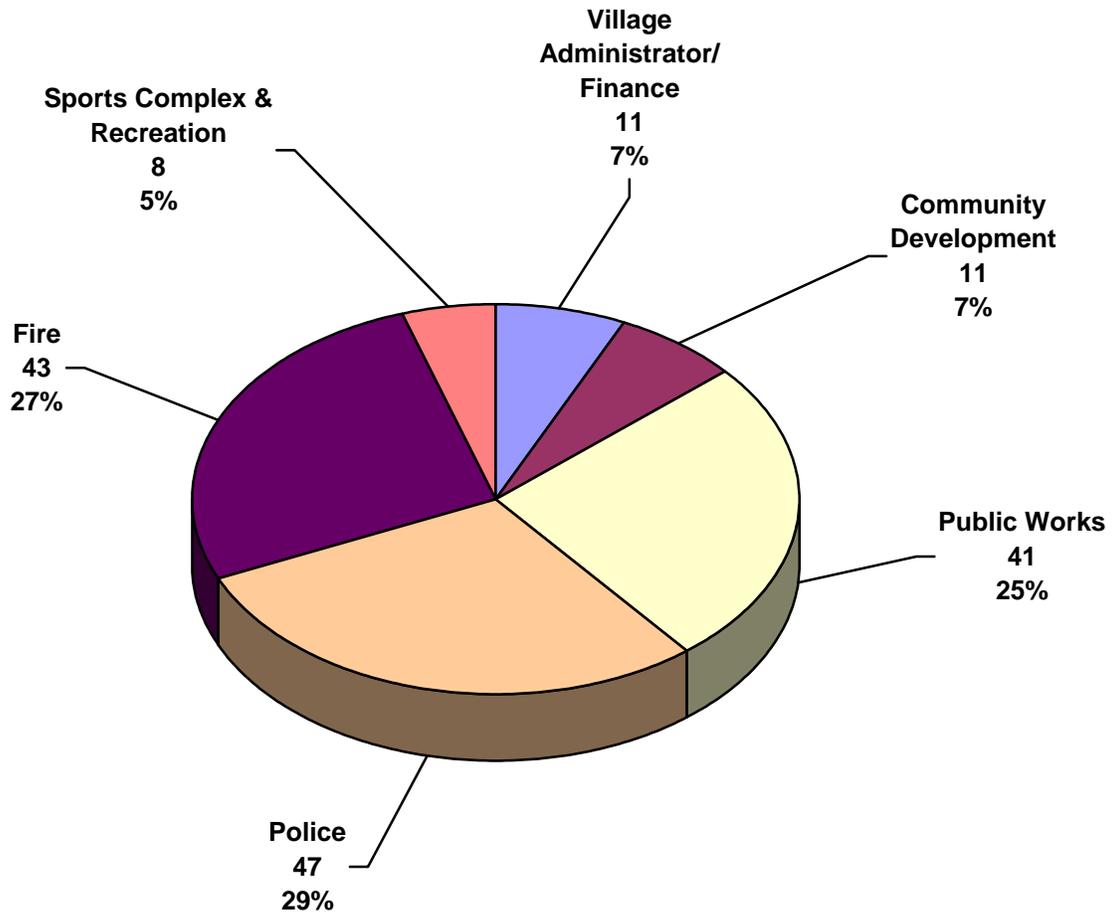
**Recreation & Sports Complex**

**8      8      8**

**TOTAL OF ALL FULL TIME POSITIONS**

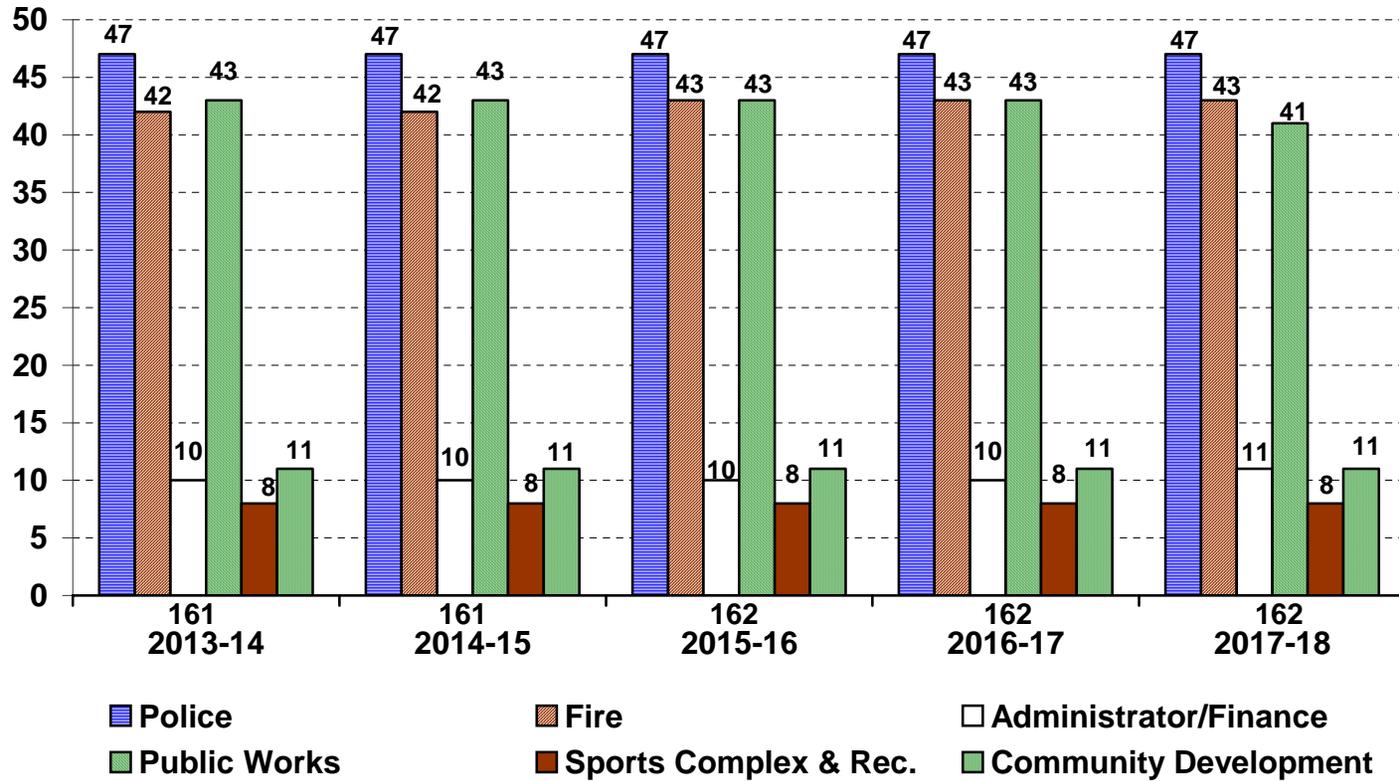
**162      162      161**

## 2017-2018 Village of Libertyville Authorized Full-Time Positions by Department



Department	2013-14	2014-15	2015-16	2016-17	2017-18
Village Administrator/Finance	10	10	10	10	11
Community Development	11	11	11	11	11
Public Works	43	43	43	43	41
Police	47	47	47	47	47
Fire	42	42	43	43	43
Sports Complex & Recreation	8	8	8	8	8
<b>Total</b>	<b>161</b>	<b>161</b>	<b>162</b>	<b>162</b>	<b>161</b>

## Village of Libertyville Authorized Full-Time Positions 2013-14 thru 2017-18



2017/2018  
VILLAGE BUDGET  
WAGE ASSUMPTIONS  
FULL-TIME EMPLOYEES

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Non-Union

Employees: 2.1% Cost of Living Adjustment, 1.9% Merit Budget

Fire\*: 2.0% 5/1/17, 0.5% 11/1/17 plus step eligibility

Police: (Officers) Contract expires 4/30/17, Budget assumes an increase  
(Sergeants) Contract expires 4/30/17, Budget assumes an increase

Public Works: (Parks)\* 2.0% 5/1/17 plus step eligibility  
(Streets/Utilities) Contract expired 4/30/16, Retroactivity and increase budgeted  
(Supervisors) Contract expired 4/30/16, Retroactivity and increase budgeted

\*= Contract Expires April 30, 2019

### Full Time Staff Allocation By Fund

	General Fund	Water/ Sewer Fund	Sports Complex Fund	Commuter Parking Fund	Technology Equipment Replacement Fund	Vehicle Replacement Fund
Village Administrator	70%	20%	10%			
Deputy Village Administrator	90%				10%	
Finance Director	75%	15%	10%			
Fire Chief	100%					
Police Chief	100%					
Community Development Director	100%					
Public Works Director	15%	85%				
Recreation and Sports Complex Director	30%		70%			
<i>Administration Staff:</i>						
Executive Assistant	100%					
<i>Finance Staff:</i>						
Assistant Finance Director	50%	50%				
Accounting Assistant II	50%	40%	10%			
Accounting Assistant II	35%	40%	10%	15%		
Accounting Assistant II	30%	70%				
Cashier/Receptionist	70%	30%				
MIS Coordinator					100%	
Community Development Staff	100%					
<i>Recreation and Sports Complex Staff:</i>						
Parks and Rec Business Manager	80%		20%			
Administrative Assistant I	100%					
Dance Staff	100%					
Day Camp Staff	100%					
Teen Travelers Staff	100%					
Fitness Staff			100%			
Golf Learning Center Staff			100%			
Preschool Staff	100%					
Recreation Staff	100%					
Sports Complex Staff			100%			
<i>Public Works Staff:</i>						
Engineering Staff	50%	50%				
Assistant Director Public Works	15%	85%				
Executive Secretary	80%	20%				
Streets Staff	40%	60%				
Streets Staff	80%	20%				
Utilities Staff	10%	90%				
Vehicle Maintenance Staff						100%
Waste Water Treatment Plant Staff		100%				
Fire Personnel	100%					
<i>Police Personnel except:</i>						
CSO's	50%			50%		
Executive Secretary	75%			25%		



# VILLAGE OF LIBERTYVILLE CLASSIFICATION & COMPENSATION PLAN

**Professional**

2017-2018

Grade P1

\$60,262 - \$75,329 - \$90,394

Associate Planner  
Recreation & SC Business Manager  
Assistant to the Director of Public Works

Grade P2

\$65,566 - \$81,958 - \$98,350

Plan Reviewer  
Project Engineer  
Senior Planner

Grade P3

\$82,955 - \$103,694 - \$124,432

Economic Development Coordinator  
IT Coordinator  
Senior Project Engineer

# VILLAGE OF LIBERTYVILLE CLASSIFICATION & COMPENSATION PLAN

<b>Management</b>	<b><u>2017-2018</u></b>
<u>Grade M1</u> Recreation Supervisor	\$47,757 - \$62,083 - \$76,409
<u>Grade M2</u> Assistant Supt. of Parks, Forestry & Grounds Assistant Streets & Utilities Superintendent Facility Manager Recreation Manager	\$60,520 - \$78,676 - \$96,832
<u>Grade M3</u> Assistant Finance Director Superintendent of Parks, Forestry & Grounds Police Support Services Manager Wastewater Treatment Plant Superintendent	\$73,285 - \$95,270 - \$117,255
<u>Grade M4</u> Building Commissioner Streets & Utilities Superintendent	\$78,165 - \$101,615 - \$125,065
<u>Grade M5</u> Assistant Fire Chief Police Lieutenant	\$81,007 - \$105,311 - \$129,611
<u>Grade M6</u> Deputy Police Chief Deputy Fire Chief Village Engineer	\$91,021 - \$118,326 - \$145,632

# VILLAGE OF LIBERTYVILLE CLASSIFICATION & COMPENSATION PLAN

## **Executives**

**2017-2018**

<u>Grade D1</u>	\$91,889 - \$128,645 - \$171,526
Director of Community Development	
Director of Finance	
Director of Public Works	
Director of Recreation & Sports Complex	
Fire Chief	
Police Chief	
<u>Grade D2</u>	\$103,758 - \$155,638 - \$207,517
Deputy Village Administrator	
<u>Grade D3</u>	\$121,753 - \$182,629 - \$243,507
Village Administrator	

**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 17-18

*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**

# Tax Levy

## **VILLAGE OF LIBERTYVILLE 2016 TAX LEVY PUBLIC HEARING**

### **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.

The Village's 2016 tax levy will be incorporated in the property tax bills property owners receive in 2017 and will be collected between June and September 2017. These funds will be used by the Village to fund a portion of the 2017-2018 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). The 2016 total equalized assessed valuation is expected to increase approximately 3% 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 2016 tax levy are not received until fiscal year 2017-18, for which the Village has not yet considered an annual budget. However, the Village Board and Staff utilize a five year financial plan, which has been discussed and will guide 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 2016 Village Tax Levy**

After reviewing three options, the Village Board is considering a 2016 net tax levy in the amount of \$7,982,593 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 3.4% increase over the extended 2015 Village property tax levy of \$7,720,146. The Village Staff anticipates that the estimated 2016 levy would result in a property tax rate of 0.703650. The increase includes funding for repayment of the road bonds that were issued in 2012, 2013, 2014 and 2015.

**TAX LEVY COMPARISON - 2015 & 2016**

FUND	2015 EXTENDED LEVY			2016 PROPOSED			
	LEVY	EXTENSION	RATE	LEVY	ABATEMENTS	EXTENSION	RATE
CORPORATE	807,000	807,005	0.073270	545,856	0	545,856	0.048116
FIRE	755,000	755,008	0.068549	753,000	0	753,000	0.066375
STREETS/BRIDGES*	750,000	412,755	0.037475	750,000	307,000	443,000	0.039050
PARKS	355,000	355,007	0.032232	353,000	0	353,000	0.031116
RECREATION	355,000	355,007	0.032232	353,000	0	353,000	0.031116
IMRF/FICA	335,000	335,006	0.030416	333,000	0	333,000	0.029353
Sub-Total General Fund	3,357,000	3,019,788	0.274174	3,087,856	307,000	2,780,856	0.245127
POLICE PENSION	1,740,300	1,740,310	0.158007	2,006,848	0	2,006,848	0.176900
FIRE PENSION	1,252,200	1,252,208	0.113691	1,470,531	0	1,470,531	0.129624
Sub-Total Pensions	2,992,500	2,992,517	0.271698	3,477,379	0	3,477,379	0.306524
Sub-total General & Pensions (Tax Cap Calculation)	6,349,500	6,012,306	0.545872	6,565,235	307,000	6,258,235	0.551651
SRA	144,000	144,010	0.013075	144,000	0	144,000	0.012693
BONDS (See Below)	4,110,413	1,563,828	0.141984	4,132,628	2,552,270	1,580,358	0.139305
<b>LEVY</b>	<b>10,603,913</b>	<b>7,720,143</b>	<b>0.700931</b>	<b>10,841,863</b>	<b>2,552,270</b>	<b>7,982,593</b>	<b>0.703650</b>

BONDS	2015		2016	
	Levy	Extended	Levy	Extended
Adler Pool ( 2008 Ltd Tax Refunding)	216,553	216,553	214,615	214,615
Sports Complex (2010A Refunding)	543,755	0	541,505	0
Sports Complex (2010B Taxable Refunding)	330,488	0	333,288	0
Sports Complex (2010C Refunding)	579,350	0	581,600	0
Sales Tax (2010D-Bolander Refunding)	73,440	0	66,690	0
Road Bonds (2012A GO Bond)	306,325	306,325	312,125	312,125
Water/Sewer (2012B Alt Revenue)	249,400	0	247,700	0
Road Bonds (2013A GO Bond)	354,785	354,785	358,938	358,938
Water/Sewer (2013B Alt Revenue)	289,975	0	288,325	0
Water/Sewer (2014A Alt Revenue)	311,450	0	309,600	0
Road Bonds (2014B GO Bond)	336,350	336,350	337,250	337,250
Road Bonds (2015A GO Bond)	334,329	334,329	357,430	357,430
Water/Sewer (2015B Alt Revenue)	184,213	0	183,563	0
	<u>4,110,413</u>	<u>1,563,830</u>	<u>4,132,628</u>	<u>1,580,358</u>

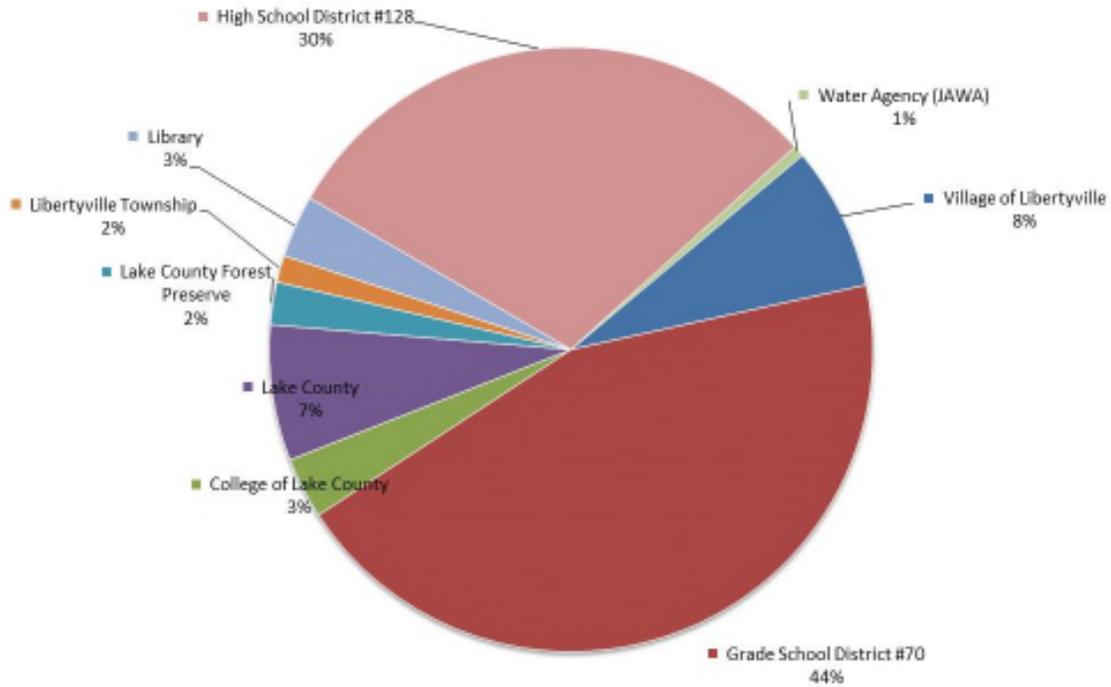
In attempting to determine the 2016 property tax levy, the Village Board has taken the following items into consideration:

- An increase of approximately 3% in the equalized assessed valuation of property within the Village (based on preliminary information provided by the Lake County Assessor).
- Requirements of the tax cap legislation.
- Increased required contributions to the Police and Fire Pension funds.
- 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 2016 estimated tax levy subject to PTELL of \$6,565,235, which includes the township portion of the road and bridge levy, represents an increase greater than 5% compared to the 2015 levy (\$6,012,306), 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 3.4%. The Village Board has scheduled a Public Hearing at 8:00 p.m. on Tuesday, November 22, 2016 to discuss the 2016 tax levy and obtain public input.

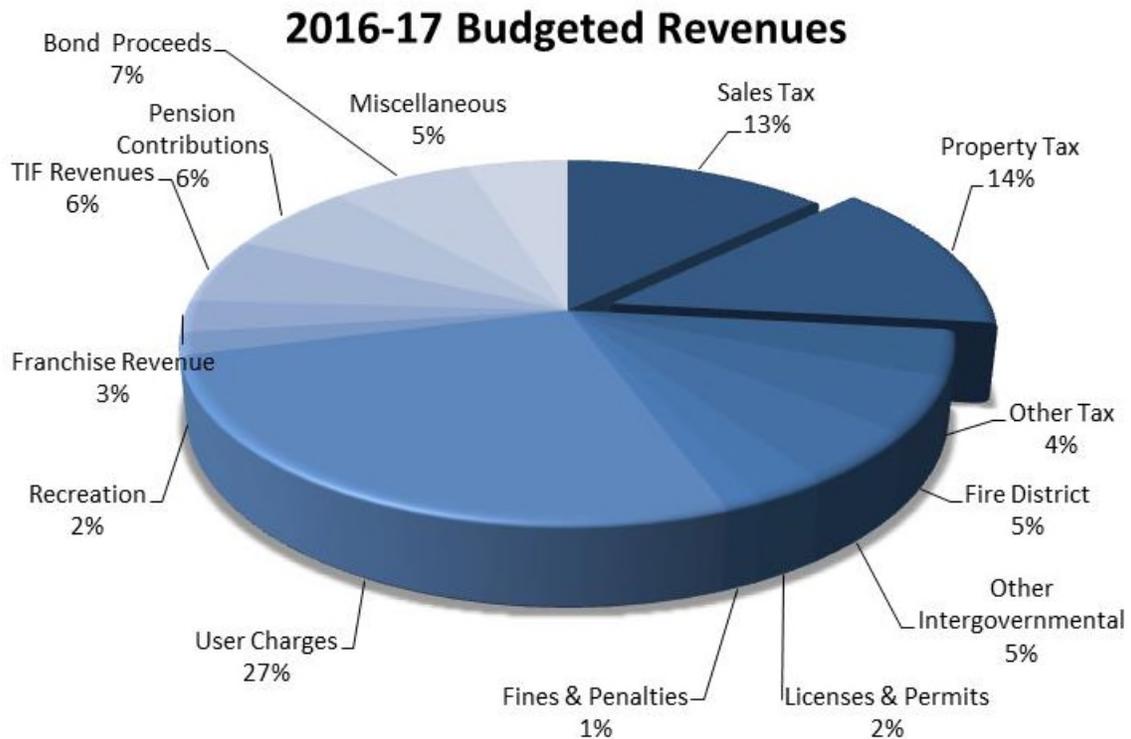
## Distribution of Your Property Tax Dollars

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 2015 tax rates which were paid in calendar year 2016). 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:



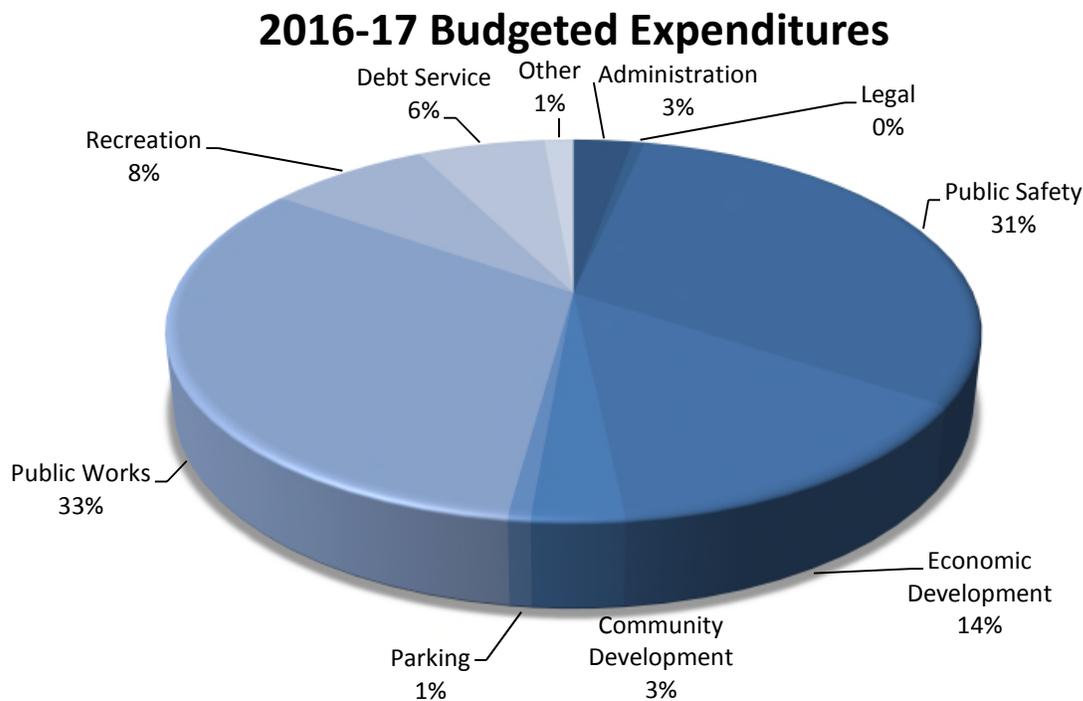
Sales Tax	\$7,630,000
Property Tax	\$8,085,145
Other Tax	\$2,433,100
Fire District	\$2,842,975
Other Intergovernmental	\$2,768,830
Licenses & Permits	\$1,525,000
Fines & Penalties	\$784,000
User Charges	\$15,747,770
Recreation	\$1,170,500
Franchise Revenue	\$1,673,000
TIF Revenues	\$3,440,000
Pension Contributions	\$3,745,500
Bond Proceeds	\$4,050,000
Miscellaneous	\$2,950,645
<b>Total Revenues</b>	<b><u>\$58,846,465</u></b>

Revenues received from real estate taxes represent approximately 14% of all Village revenues. In order to put the property tax levy in perspective, the estimated 2016 levy of \$7.98 million is about 38% of the \$21 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	\$1,903,030
Legal	\$407,000
Public Safety	\$21,012,540
Economic Development	\$9,494,000
Community Development	\$2,097,350
Parking	\$512,575
Public Works	\$22,176,590
Recreation	\$5,248,935
Debt Service	\$4,131,160
Other	\$952,585
<b>Total Expenditures</b>	<b><u>\$67,935,765</u></b>

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 2016 Village tax levy, the following comparison illustrates the impact of the 2016 levy and the amount of tax a Libertyville property owner will pay to the Village:

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

2015 Home Value	2015 EAV	2015 VILLAGE TAX	2016 Estimated EAV	2016 EST TAX	DOLLAR INCREASE	% CHANGE
\$225,000	\$75,000	\$526	\$77,250	\$544	\$18	3.4%
\$300,000	\$100,000	\$701	\$103,000	\$725	\$24	3.4%
\$400,000	\$133,333	\$935	\$137,333	\$966	\$32	3.4%
\$600,000	\$200,000	\$1,402	\$206,000	\$1,450	\$48	3.4%

*The proposed 2016 Village tax levy will result in a 3.4% increase to a typical property owner's tax bill for the Village of Libertyville that will be paid in 2017 (does not include schools and other taxing bodies).*

In comparing to surrounding communities, the Village of Libertyville's tax rate compares very favorably. The following table compares Libertyville's 2015 tax rate (taxes paid in 2016) 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. The Village's tax rate continues to be one of the lowest of the surrounding communities.

**2015 TAX RATES**

<u>Community</u>	<u>Predominant Rate</u>	<u>Village Rate</u>	<u>Fire District</u>	<u>Park District</u>	<u>Total Tax Rate</u>	<u>Tax Paid on a \$400,000 Home</u>
Grayslake	15.632279	0.653263	0.944940	0.549851	2.148054	<b>\$2,864</b>
Deerfield	8.808725	0.893446	0.624302	0.552128	2.069876	<b>\$2,760</b>
Mundelein	11.971862	1.571115	-	0.443846	2.014961	<b>\$2,687</b>
Antioch	12.576394	1.398094	0.531147	-	1.929241	<b>\$2,572</b>
Buffalo Grove	9.794397	0.955324	-	0.516858	1.472182	<b>\$1,963</b>
Lake Forest	5.523775	1.279444	-	-	1.279444	<b>\$1,706</b>
Highland Park	7.99501	0.748860	-	0.520303	1.269163	<b>\$1,692</b>
Lake Bluff	6.917695	0.722357	-	0.504455	1.226812	<b>\$1,636</b>
Vernon Hills	9.479828	-	0.595292	0.457767	1.053059	<b>\$1,404</b>
Lincolnshire	8.643731	0.241000	0.786055	-	1.027055	<b>\$1,369</b>
<b>Libertyville</b>	<b>8.137214</b>	<b>0.700931</b>			<b>0.700931</b>	<b>\$935</b>
Gurnee	9.906203	-	-	0.522241	0.522241	<b>\$696</b>



# Five Year Plan



11/15/2016

# Five-Year Financial Plan

Fiscal Years 2017 - 2021

Village of Libertyville

# Five-Year Financial Plan

Fiscal Years 2017 – 2021

## Table of Contents

1. Executive Summary
2. Economic Outlook
3. General Fund Revenues
4. General Fund Expenditures
5. Other Funds

## Executive Summary

The Five-Year Financial Plan for Fiscal Years 2017 – 2021 marks the beginning of the FY2018 budget planning process. While the economy has rebounded from the recent recession, this forecast reflects financial obligations and rising benefits costs that diminish the positive outlook in the long-term. Based on the assumptions that are detailed in this report, the General Fund is anticipated to have reserves well above the Fund Balance target until 2021, at which point growth in benefits, insurance, and pensions will have outpaced the anticipated growth in revenue and depleted the “cushion” in the Fund Balance above the required position.

This financial plan presents, using currently available information, an estimate of proposed expenditures along with the sources of financing to fund 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 service 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 likely be differences between these projections and the actual results, due to unforeseen events and expenditures.

This plan focuses primarily 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 control and adjustment, while many of the other funds (e.g., debt service, water and sewer, TIF) are subject to legal requirements in their sources and uses of funds.

The Village’s General Fund depends on several major sources of revenue, some of which follow the state of the national, state and local economy. Many of these economically-sensitive revenues, including sales and income tax, dipped in recent years but have recovered to what seems to be a “new norm.” Very modest growth is anticipated in these sources of revenue over this five-year timeframe.

The Village of Libertyville, like many other villages, suffered from a decline in Equalized Assessed Valuation (EAV) for five straight years from 2010 – 2014. Last tax year, 2015 (with taxes collected in 2016) showed growth of 5.78%, which boosted the amount of property taxes collected without an increase in rate to residents. Modest growth has been anticipated for Fiscal Year 2018 (FY2018) and future years, along with conservative new property growth in each year. Likewise, conservative growth has been anticipated in all other revenue categories, after “right-sizing” sales tax in FY2018.

## Village of Libertyville

The Village Board approved a Places for Eating Tax which went into effect on October 1, 2016. This has been estimated to generate \$700,000 annually and to grow at 1% and then 1.5% in outer years, consistent with Sales Tax. Once the taxes are submitted for several months, this projection will be updated to reflect actual experience.

Unfortunately, over time, the growth in expenses is anticipated to outpace the conservative growth in revenue anticipated. Salaries have been estimated to grow at 3.5% annually, while benefits (including pensions) have been anticipated to grow at 7% (after adjusting the Police and Fire pension contributions for FY2018 according to the actuarial reports). Liability and Risk insurance is anticipated to grow 5.5% in the outer years, after an estimated increase of 3% in FY2018. Other goods and services were anticipated to grow at 2% annually.

This Five-Year Plan anticipates that transfers between funds will remain the same, with the exception of the Sports Complex. It has been anticipated that this transfer to offset debt service will decline slightly over time.

This plans begins with actual, Fiscal Year 2016 – 2017 (FY2017) year-to date amounts (six months of activity) as the basis for projection of future years. FY2017 revenue is projected to end the year over \$500,000 above budget. This is primarily due to the addition of the Places for Eating Tax (\$408,000) but Income Tax and Licenses and Fees are projected to be above budget as well. Unless holiday sales boost totals significantly, it is not anticipated that sales tax will meet the FY2017 budget and therefore, it has been adjusted accordingly in the FY2018 projection. Expenses are projected to end the year at 99.6% of total budget expenditures, according to 6-month indications.

With these revenue and expenditure projections, the General Fund fund balance is projected to increase by approximately \$711,000, to over \$13 million. This balance would be nearly \$4 million over fund balance requirements. The Village Board will be asked to determine the best use for those funds should that surplus actually come to fruition.

The following chart summarizes the Five-Year Plan and its impact on General Fund reserves.

**VILLAGE OF LIBERTYVILLE  
PROJECTED SCHEDULES OF REVENUES & EXPENDITURES  
GENERAL FUND  
FOR THE YEARS ENDING APRIL 30, 2017-2021**

	<u>2016-2017</u> <u>BUDGET</u>	<u>2016-2017</u> <u>PROJECTION</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
<b>REVENUES</b>						
Sales Tax	7,630,000	7,500,000	7,575,000	7,650,750	7,765,511	7,881,994
Property Tax	6,493,500	6,450,000	6,709,235	6,763,818	6,865,275	6,968,254
Libertyville Fire Protection Dist.	2,842,975	2,851,012	2,908,032	2,966,193	3,025,517	3,086,027
Income Tax	2,070,000	2,200,000	2,132,100	2,174,742	2,218,237	2,262,602
Places for Eating Tax	0	431,000	750,000	757,500	768,863	780,395
Licenses, Fees & Other	6,462,385	6,744,150	6,644,463	6,741,087	6,842,687	6,946,305
Electric, Gas & Phone Taxes	2,095,000	2,120,000	2,120,000	2,132,850	2,145,829	2,158,937
Interest	25,000	25,000	25,000	28,000	33,000	39,000
Total Revenues	27,618,860	28,321,162	28,863,830	29,214,939	29,664,917	30,123,514
<b>EXPENDITURES</b>						
Salaries	13,185,735	13,110,321	13,645,921	14,121,669	14,614,069	15,123,703
Benefits	6,502,180	6,494,795	7,226,104	7,731,650	8,272,584	8,851,383
Contractual	2,267,825	2,262,743	2,211,639	2,255,871	2,300,989	2,347,009
IRMA- Insurance	527,990	500,355	543,830	573,740	605,296	638,587
Utilities	259,925	256,055	265,240	270,545	275,956	281,475
Commodities	2,374,590	2,306,227	2,422,082	2,469,813	2,519,187	2,569,549
Capital	7,000	56,650	47,000	47,000	47,000	47,000
Repairs & Maintenance	1,542,805	1,560,920	1,584,623	1,615,943	1,648,155	1,681,011
Transfers	85,000	85,000	85,000	85,000	85,000	85,000
Total Expenditures	26,753,050	26,633,066	28,031,438	29,171,232	30,368,236	31,624,717
Surplus/(Deficit)	865,810	1,688,096	832,392	43,708	-703,318	-1,501,203
Bond Redemption						
Sports Complex Subsidy	-831,690	-831,690	-832,000	-815,000	-795,000	-750,000
Net surplus (deficit)	34,120	856,406	392	-771,292	-1,498,318	-2,251,203
Fund Balance May 1	12,774,288	12,774,288	13,630,694	13,631,086	12,859,794	11,361,476
Fund Balance April 30	12,808,408	13,630,694	13,631,086	12,859,794	11,361,476	9,110,273
Fund Balance Requirement		9,408,515	9,455,505	9,644,767	9,843,744	10,044,322

Both revenues and expenses have been estimated conservatively. These projections will be adjusted with additional actual experience throughout the budget process and as more detailed knowledge is available in future years. The remainder of this report provides information and details to explain and support the Five-Year Financial Plan above.

# Economic Outlook

In preparing the Five-Year Financial Plan, key economic indicators and measures available through various publications and reports were reviewed. Overall, the economic outlook for FY2018 calls for continued cautious optimism even as economic conditions continue to show uneven economic growth across sectors.

Forecasts indicate that economic growth will continue based on healthy consumer spending, along with increased personal incomes, higher levels of consumer confidence and looser lending standards. However, an important sector for Libertyville, automotive sales, is projected to weaken and lose momentum in 2017.

State-shared revenues are another important revenue source, including income tax, State use tax, motor fuel tax, and personal property replacement tax. The Illinois Municipal League provides a forecast each January against which the estimates in this analysis will be compared. Currently, it is estimated that income tax will decrease slightly after a higher-than expected year. Use tax and personal property replacement tax are expected to increase slightly.

The property tax rate incurred by residents depends on the equalized assessed value (EAV) of the taxable property in the Village. After declining for five years, EAV grew over 5% in the last tax year. Early indications from the County Assessor’s Office, prior to appeals and final exemption calculations, indicate moderate growth of approximately 3%. The Village actually levies a dollar amount, so the EAV impacts the rate that the residents incur but it does not change the amount the Village can receive.

Another relevant source is the State of Illinois Commission on Government Forecasting and Accountability (CGFA). Their forecasts predict a very slight decline in the unemployment rate, personal income growth of 2%, corporate income tax growth at 1.5% and sales tax growth at 1.9%. Public utility taxes were expected to decline slightly, primarily due to a weakening telecommunications tax. The chart below summarizes the CGFA’s estimates for next year as compared to the 5 year average.

Growth Assumptions	CGFA	5 year average
Personal Income Tax	2.0%	4.2%
Corporate Income Tax	1.5%	4.8%
Sales Tax	1.9%	3.4%

Village estimates are somewhat more conservative in the upcoming year while the outer years use forecasts that are closer to the five year average.

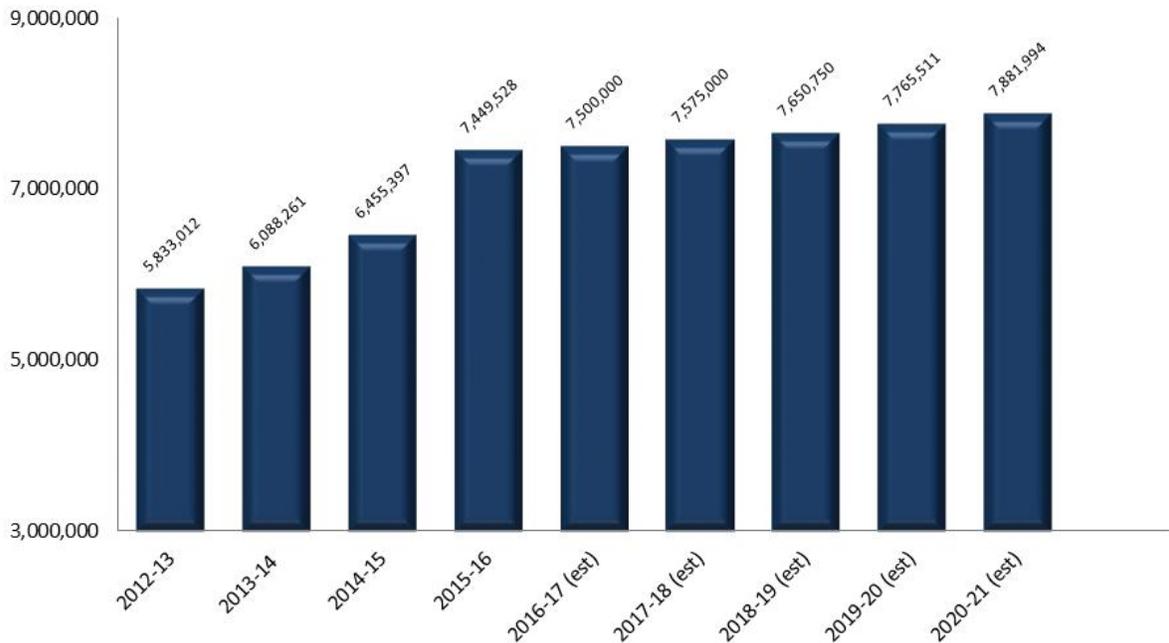
# Revenues

## SALES TAX

Since 1935, the State of Illinois has collected a retailer’s occupation tax (sales tax). The current sales tax rate for general merchandise is 7.0% of purchase price. Of this rate, 5.0% is retained by the State, 1.0% is distributed to the Village, 0.5% is distributed to Lake County and 0.5% is used for mass transit. For the 2016 – 2017 budget, sales tax accounts for 27.6% of General Fund budgeted revenues.

The chart below shows the history as well as the projections for growth of sales tax. Conservative growth is anticipated.

**Sales Tax Revenue**

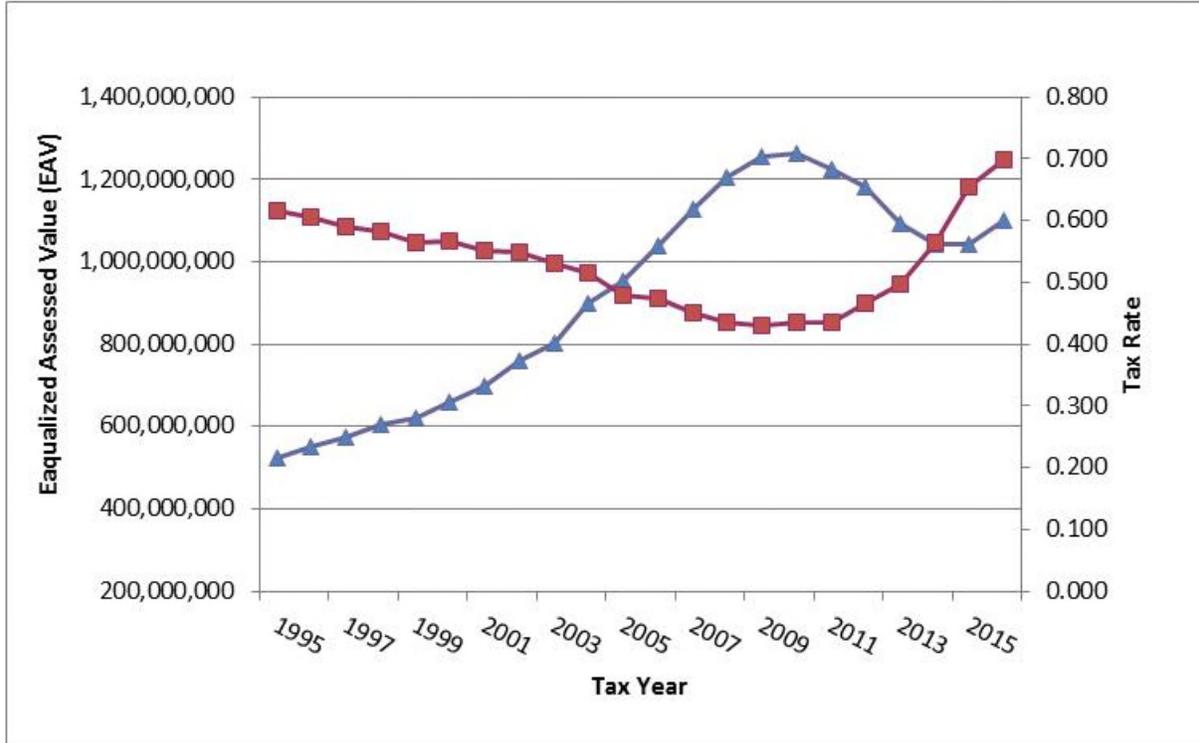


Automotive sales are a strong driver of the Village’s sales tax base. After peaking in the last several years, there has been a gradual decline to what is expected to remain the new “normal” level of automotive sales.

Village of Libertyville

PROPERTY TAX

A review of the Village’s equalized assessed valuation (EAV) and tax rate extension is shown in the graph below. After dipping for five years, EAV finally improved significantly, by 5%, in tax year 2015. More moderate growth was projected for the next as well as succeeding tax years, for this analysis.



The Village’s historic practice has been to minimize rate fluctuations and ensure that new development supports additional costs necessitated by their presence in the community. This historical practice is what is driving the projections used for this analysis.

For purposes of this analysis, EAV is assumed to grow at 2% per year in the outer years and new growth is very conservatively estimated at \$3,000,000 - \$4,000,000 per year. The Consumer Price Index factor which drives the maximum increase is assumed to stay consistent at 0.7-0.8%.

Libertyville’s tax rate remains relatively low compared to surrounding communities, once comparable services are included in the calculation. As you can see in the following chart, which reflects Tax Year 2015 (taxes collected in 2016), the Village of Libertyville is low on the comparable list, for Village services. The predominant rate for each of the Villages, which is the rate most commonly paid by residents **for all taxing entities** in each community, is also provided for your reference.

Village of Libertyville

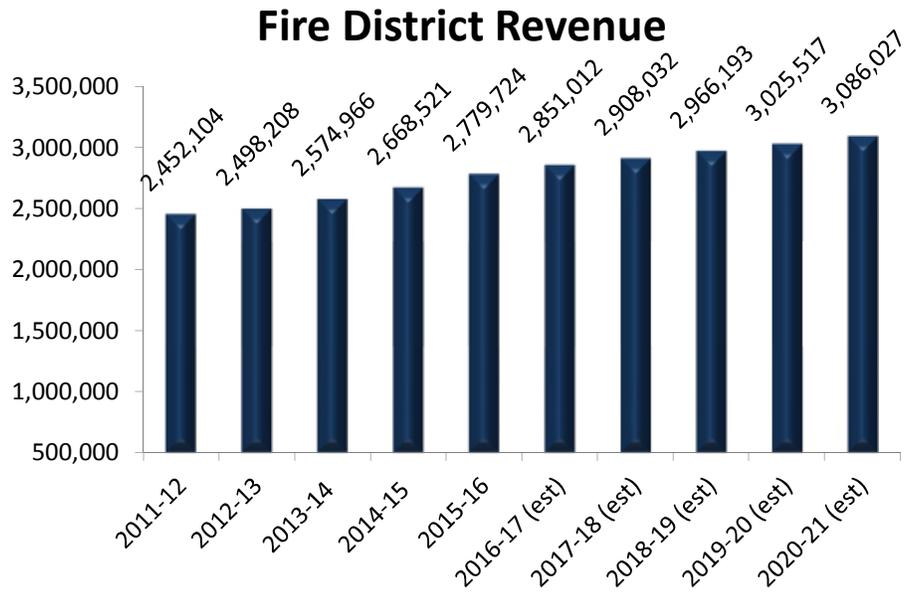
**2015 TAX RATES**

<u>Community</u>	<u>Village Rate</u>	<u>Fire District</u>	<u>Park District</u>	<u>Total Tax Rate</u>	<u>Tax Paid on a \$400,000 Home</u>
Grayslake	0.653263	0.944940	0.549851	2.148054	<b>\$2,864</b>
Deerfield	0.893446	0.624302	0.552128	2.069876	<b>\$2,760</b>
Mundelein	1.571115	-	0.443846	2.014961	<b>\$2,687</b>
Antioch	1.398094	0.531147	-	1.929241	<b>\$2,572</b>
Buffalo Grove	0.955324	-	0.516858	1.472182	<b>\$1,963</b>
Lake Forest	1.279444	-	-	1.279444	<b>\$1,706</b>
Highland Park	0.748860	-	0.520303	1.269163	<b>\$1,692</b>
Lake Bluff	0.722357	-	0.504455	1.226812	<b>\$1,636</b>
Vernon Hills	-	0.595292	0.457767	1.053059	<b>\$1,404</b>
Lincolnshire	0.241000	0.786055	-	1.027055	<b>\$1,369</b>
<b>Libertyville</b>	<b>0.700931</b>			<b>0.700931</b>	<b>\$935</b>
Gurnee	-	-	0.522241	0.522241	<b>\$696</b>

LIBERTYVILLE FIRE PROTECTION DISTRICT

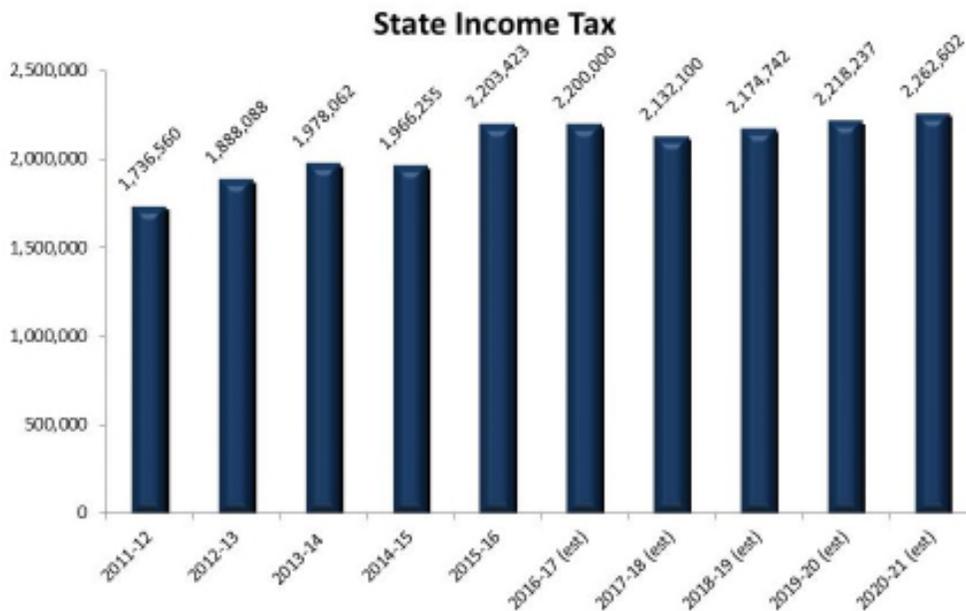
As part of an agreement to provide fire and paramedic services to the Libertyville Fire Protection District (LFPD), the Village contract limits annual increases to the lower of 40% of the Fire Department budget or an increase equal to the consumer price index (CPI) used in the tax cap calculation (or if the CPI is below 2%, the increase is half the difference between the CPI and budget increase). The Village is also allowed to bill district residents for ambulance service. The history of the fees as well as projected future revenue is reflected in the chart below.

Village of Libertyville



**INCOME TAX**

The Illinois income tax rate is 3.75% for individuals and fiduciaries and 5.25% for corporations. Of the revenues collected by the state, one-tenth is distributed to counties and municipalities based on population. Actual income tax received and projections for the future five years are reflected in the chart below.



Village of Libertyville

LICENSES, FEES AND OTHER

Selected licenses, fees and other revenues are expected to increase modestly (1 – 3%) over the next five year period, based on historical trends and anticipated future growth. The following chart shows the detailed line items.

	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LICENSES, FEES & OTHER						
PLACES FOR EATING TAX		408,000	700,000	707,000	717,605	728,369
IL USE TAX	475,000	475,000	479,750	494,143	508,967	524,236
LEASED CAR TAX	130,000	135,000	136,350	139,077	141,859	144,696
PERSONAL PROP REPLACEMENT	107,000	105,000	108,070	111,312	114,651	118,091
MAINTENANCE FEES	88,830	86,880	88,618	90,390	92,198	94,042
IRMA INSURANCE SURPLUS	165,000	257,000	165,000	165,000	165,000	165,000
TIF SURPLUS	203,000	200,100	210,000	212,100	214,221	216,363
BUILDING PERMITS	910,000	990,000	935,000	953,700	972,774	992,229
ZONING FEES	25,000	27,000	25,000	25,000	25,000	25,000
FIRE BUREAU/PERMIT FEES	70,000	78,000	78,000	78,000	78,000	78,000
BUSINESS LICENSE	110,000	98,350	110,000	110,000	110,000	110,000
FINES	690,000	742,000	749,420	756,914	764,483	772,128
AMBULANCE FEES	810,000	795,000	795,000	806,925	819,029	831,314
RECYCLING/SWALCO FEES	70,500	70,060	70,060	70,060	70,060	70,060
ENGINEERING FEES	100,000	190,000	125,000	125,000	125,000	125,000
RECREATION FEES	787,000	749,000	787,000	802,740	818,795	835,171
SWIMMING FEES	342,000	346,020	352,940	359,999	367,199	374,543
GOLF COURSE FEES	0	0	0	0	0	0
ALARM FEES	205,600	203,000	205,600	209,712	213,906	218,184
POLICE SERVICES	100,000	110,000	110,000	113,300	116,699	120,200
BIRTH/DEATH CERT	270,000	270,000	270,000	272,700	275,427	278,181
PARKING RECEIPTS	25,000	18,000	18,000	18,000	18,000	18,000
CABLE FRANCHISE	438,000	436,000	436,000	440,360	444,764	449,211
ELECTRIC UTILITY TAX	1,280,000	1,285,000	1,285,000	1,297,850	1,310,829	1,323,937
TELECOM IMF	815,000	835,000	835,000	835,000	835,000	835,000
MISC REVENUES	365,455	362,740	389,655	386,655	386,655	386,655
TOTAL	8,582,385	8,864,150	8,764,463	8,873,937	8,988,515	9,105,242

INTEREST

Revenue received as investment earnings or interest depends on interest rates, investment portfolio make-up, and cashflow. Because investment of public funds is limited by law to low risk instruments, potential investment earnings are necessarily lower than an individual investor might be able to achieve. As interest rates rise slightly, interest income has been anticipated to increase slightly over time as well.

# Expenses

## SALARIES

For purposes of this report, salaries are assumed to increase 3.5% for all employees. This is a blended total increase of all salaries increases, including steps and merit increases. The Firefighters union includes a 2.5% increase (when combining the 5/1 and 11/1 increases) for Fiscal Year 2017 – 2018. This is the only active contract that goes into that fiscal year. This financial plan does not include any new personnel. The following chart shows the projected expenses in this category:

<b>SALARIES</b>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	52,575	52,575	53,100	53,100	53,100	53,100
ADMINISTRATION	692,140	715,620	716,365	741,438	767,388	794,247
COMMUNITY DEVELOPMENT	1,021,885	1,017,750	1,057,651	1,094,669	1,132,982	1,172,637
PUBLIC WORKS	1,505,480	1,503,170	1,558,172	1,612,708	1,669,153	1,727,573
POLICE	4,757,305	4,699,780	4,923,811	5,096,144	5,274,509	5,459,117
FIRE	4,420,510	4,389,275	4,575,228	4,735,361	4,901,098	5,072,637
RECREATION	735,840	732,151	761,594	788,250	815,839	844,393
<b>TOTAL</b>	<b>13,185,735</b>	<b>13,110,321</b>	<b>13,645,921</b>	<b>14,121,669</b>	<b>14,614,069</b>	<b>15,123,703</b>

## BENEFITS

Benefit costs include social security and Medicare, pension contributions, and health, dental and life insurance. Due to required funding levels in the pension funds and trends in health insurance premiums, benefits are projected to increase 7% per year. The Police and Fire projections for 2017-2018 were increased by the known pension contributions amounts, 27.9% and 17.5% increases respectively.

<b>BENEFITS</b>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	4,025	4,025	4,025	4,025	4,025	4,025
ADMINISTRATION	337,045	327,840	350,789	375,344	401,618	429,731
COMMUNITY DEVELOPMENT	391,275	393,600	421,152	450,633	482,177	515,929
PUBLIC WORKS	749,655	804,060	802,131	858,280	918,360	982,645
POLICE	2,665,160	2,632,320	2,989,929	3,199,224	3,423,170	3,662,791
FIRE	2,209,795	2,190,820	2,502,688	2,677,876	2,865,328	3,065,901
RECREATION	145,225	142,130	155,391	166,268	177,907	190,360
<b>TOTAL</b>	<b>6,502,180</b>	<b>6,494,795</b>	<b>7,226,104</b>	<b>7,731,650</b>	<b>8,272,584</b>	<b>8,851,383</b>

## CONTRACTUAL, UTILITIES, COMMODITIES & REPAIR/MAINTENANCE EXPENSES

The Village projects a 2% growth in operating expenditures for the 2017-2018 fiscal year as well as outer years. The following charts reflect these projections.

Village of Libertyville

<b>CONTRACTUAL</b>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	30,000	13,183	3,000	3,060	3,121	3,184
ADMINISTRATION	147,950	154,865	150,909	153,927	157,006	160,146
LEGAL	407,000	421,000	415,140	423,443	431,912	440,550
PUBLIC BUILDINGS	0	0	0	0	0	0
COMM ORGANIZATIONS	42,000	42,000	42,840	43,697	44,571	45,462
COMMUNITY DEVELOPMENT	575,605	568,210	508,174	518,338	528,704	539,279
CBD PARKING	2,500	2,500	2,550	2,601	2,653	2,706
PUBLIC WORKS	123,845	121,155	126,322	128,848	131,425	134,054
POLICE	497,090	495,125	507,032	517,172	527,516	538,066
FIRE	342,435	340,670	349,284	356,269	363,395	370,663
EMERGENCY MGMT	0	0	5,000	5,100	5,202	5,306
RECREATION	99,400	104,035	101,388	103,416	105,484	107,594
<b>TOTAL</b>	<b>\$2,267,825</b>	<b>\$2,262,743</b>	<b>\$2,211,639</b>	<b>\$2,255,871</b>	<b>\$2,300,989</b>	<b>\$2,347,009</b>

<b>UTILITIES</b>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS				0	0	0
ADMINISTRATION	4,500	4,270	4,355	4,443	4,531	4,622
LEGAL			0	0	0	0
PUBLIC BUILDINGS	2,500	2,450	2,550	2,601	2,653	2,706
COMM ORGANIZATIONS			0	0	0	0
COMMUNITY DEVELOPMENT	2,040	2,500	2,550	2,601	2,653	2,706
CBD PARKING	1,650	1,570	1,683	1,717	1,751	1,786
PUBLIC WORKS	126,890	122,750	129,428	132,016	134,657	137,350
POLICE	11,000	11,000	11,220	11,444	11,673	11,907
FIRE	42,700	41,500	42,330	43,177	44,040	44,921
EMERGENCY MGMT	100	1,395	102	104	106	108
RECREATION	68,545	68,620	71,022	72,442	73,891	75,369
<b>TOTAL</b>	<b>\$259,925</b>	<b>\$256,055</b>	<b>\$265,240</b>	<b>\$270,545</b>	<b>\$275,956</b>	<b>\$281,475</b>

<b>COMMODITIES</b>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	50,080	29,667	51,082	52,103	53,145	54,208
ADMINISTRATION	75,300	63,145	76,806	78,342	79,909	81,507
LEGAL	0	0	0	0	0	0
PUBLIC BUILDINGS	2,755	2,700	2,810	2,866	2,924	2,982
COMM ORGANIZATIONS	157,395	157,395	160,543	163,754	167,029	170,369
COMMUNITY DEVELOPMENT	76,575	74,945	78,107	79,669	81,262	82,887
CBD PARKING	2,000	1,975	2,040	2,081	2,122	2,165
PUBLIC WORKS	986,280	976,560	1,006,006	1,026,126	1,046,648	1,067,581
POLICE	390,975	365,870	398,795	406,770	414,906	423,204
FIRE	463,475	462,645	472,745	482,199	491,843	501,680
EMERGENCY MGMT	1,740	1,775	1,775	1,100	1,100	1,100
RECREATION	168,015	169,550	171,375	174,803	178,299	181,865
<b>TOTAL</b>	<b>\$2,374,590</b>	<b>\$2,306,227</b>	<b>\$2,422,082</b>	<b>\$2,469,813</b>	<b>\$2,519,187</b>	<b>\$2,569,549</b>

## Village of Libertyville

<b>REPAIRS &amp; MAINTENANCE</b>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
ADMINISTRATION	11,820	12,115	12,056	12,298	12,543	12,794
PUBLIC BUILDINGS	55,920	64,700	68,000	69,360	70,747	72,162
COMMUNITY DEVELOPMENT	11,590	11,360	11,822	12,058	12,299	12,545
CBD PARKING	91,150	106,795	92,973	94,832	96,729	98,664
PUBLIC WORKS	783,000	774,125	798,660	814,633	830,926	847,544
POLICE	236,065	238,395	240,786	245,602	250,514	255,524
FIRE	262,830	257,495	268,087	273,448	278,917	284,496
EMERGENCY MGMT	5,500	5,300	5,610	5,350	5,350	5,350
RECREATION	84,930	90,635	86,629	88,361	90,128	91,931
<b>TOTAL</b>	<b>\$1,542,805</b>	<b>\$1,560,920</b>	<b>\$1,584,623</b>	<b>\$1,615,943</b>	<b>\$1,648,155</b>	<b>\$1,681,011</b>

## IRMA

After several years of increases, the Village's experience modifier has decreased resulting in lower annual increases. Staff is projecting a 5.5% increase for all outer years, which will need to be modified should the Village experience unfavorable claim experience.

<b>IRMA</b>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
ADMINISTRATION	\$98,985	\$89,085	101,955	107,562	113,478	119,719
PUBLIC BUILDINGS	\$5,465	\$5,180	5,629	5,939	6,265	6,610
COMMUNITY DEVELOPMENT	\$18,380	\$15,520	18,931	19,973	21,071	22,230
PUBLIC WORKS	\$93,580	\$99,465	96,387	101,689	107,282	113,182
POLICE	\$129,370	\$118,930	133,251	140,580	148,312	156,469
FIRE	\$126,720	\$122,850	130,522	137,700	145,274	153,264
RECREATION	\$55,490	\$49,325	57,155	60,298	63,615	67,113
<b>TOTAL</b>	<b>\$527,990</b>	<b>\$500,355</b>	<b>\$543,830</b>	<b>\$573,740</b>	<b>\$605,296</b>	<b>\$638,587</b>

## CAPITAL EXPENDITURES AND TRANSFERS

Major capital improvements are funded from other funds. Capital expenses listed here are primarily smaller capital items used to support operations, rather than projects or major items. Capital expenditures are assumed to remain flat as shown in the following table.

<b>CAPITAL</b>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
ADMINISTRATION	1500	1,500	1,000	1,000	1,000	1,000
COMM DEVELOPMENT	0	0	1,000	1,000	1,000	1,000
PUBLIC WORKS	500	500	10,000	10,000	10,000	10,000
POLICE	0	9,250	10,000	10,000	10,000	10,000
FIRE	0	10,000	10,000	10,000	10,000	10,000
EMERGENCY MGMT	1,000	31,800	5,000	5,000	5,000	5,000
RECREATION	4,000	3,600	10,000	10,000	10,000	10,000
<b>TOTAL</b>	<b>7,000</b>	<b>56,650</b>	<b>47,000</b>	<b>47,000</b>	<b>47,000</b>	<b>47,000</b>

Transfers from the General Fund are used for capital projects and debt service financed in the Public Building and Park Improvement Funds that are attributable to General Fund activities. These transfers are also anticipated to remain the same in the General Fund.

Village of Libertyville

	<u>2016-2017</u>	<u>2016-2017</u>				
	<u>BUDGET</u>	<u>PROJECTION</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
<b>TRANSFERS</b>						
PUBLIC WORKS	10,000	10,000	10,000	10,000	10,000	10,000
POLICE	10,000	10,000	10,000	10,000	10,000	10,000
FIRE	20,000	20,000	20,000	20,000	20,000	20,000
RECREATION (Park Improvement Fund)	10,000	10,000	10,000	10,000	10,000	10,000
PUBLIC BUILDINGS	35,000	35,000	35,000	35,000	35,000	35,000
TOTAL	85,000	85,000	85,000	85,000	85,000	85,000

# Other Funds

## SPORTS COMPLEX FUND

The Sports Complex Fund requires a contribution from the General Fund to cover the debt service on the facility. For FY2016-2017, that amount is budgeted to be roughly \$863,000. The following chart shows the Five Year Financial Plan for the Sports Complex Fund, with the assumption that revenue for each Center increases by 4%, while expenses (including salaries and benefits) increase by a total of 2%.

	FY16-17 Budget	FY16-17 Projected	FY17-18	FY18-19	FY19-20	FY20-21
<b>Indoor Sports Center</b>						
Revenue	2,359,645	2,246,066	2,335,909	2,429,345	2,526,519	2,627,580
Expense	2,090,095	1,930,351	1,968,958	2,008,337	2,048,504	2,089,474
Net Revenue/(Expense)	269,550	315,715	366,951	421,008	478,015	538,105
<b>Golf Learning Center</b>						
Revenue	340,400	268,071	278,793	289,945	301,543	313,605
Expense	253,415	281,285	286,910	292,649	298,502	304,472
Net Revenue/(Expense)	86,985	(13,214)	(8,117)	(2,704)	3,041	9,133
<b>Family Entertainment Center</b>						
Revenue	45,780	41,397	43,053	44,775	46,566	48,429
Expense	10,000	9,530	9,911	10,308	10,720	11,149
Net Revenue/(Expense)	35,780	31,867	33,142	34,467	35,846	37,280
<b>Debt Service</b>						
Revenue	1,456,005	1,456,005	1,460,000	1,460,000	1,460,000	1,460,000
Expense						
Net Revenue/(Expense)	(1,063,690)	(1,121,637)	(1,068,025)	(1,007,228)	(943,098)	(875,482)

The Village has considered selling the Golf Learning Center and the Family Entertainment Center to improve the overall financial condition of the facility. However, eliminating the debt service associated with those properties would not fully cover the deficit. Further revenue enhancement and/or expense reduction in the operations of the Indoor Sports Complex will be necessary to make the facility self-sufficient.

Village of Libertyville

WATER AND SEWER FUND

The Village recently completed a comprehensive water and sewer rate study that resulted in a rate increase plan that will sustain the necessary operations and capital improvements over the next several years. Please see the Water and Sewer Rate Study for the Five Year Plan for this fund.

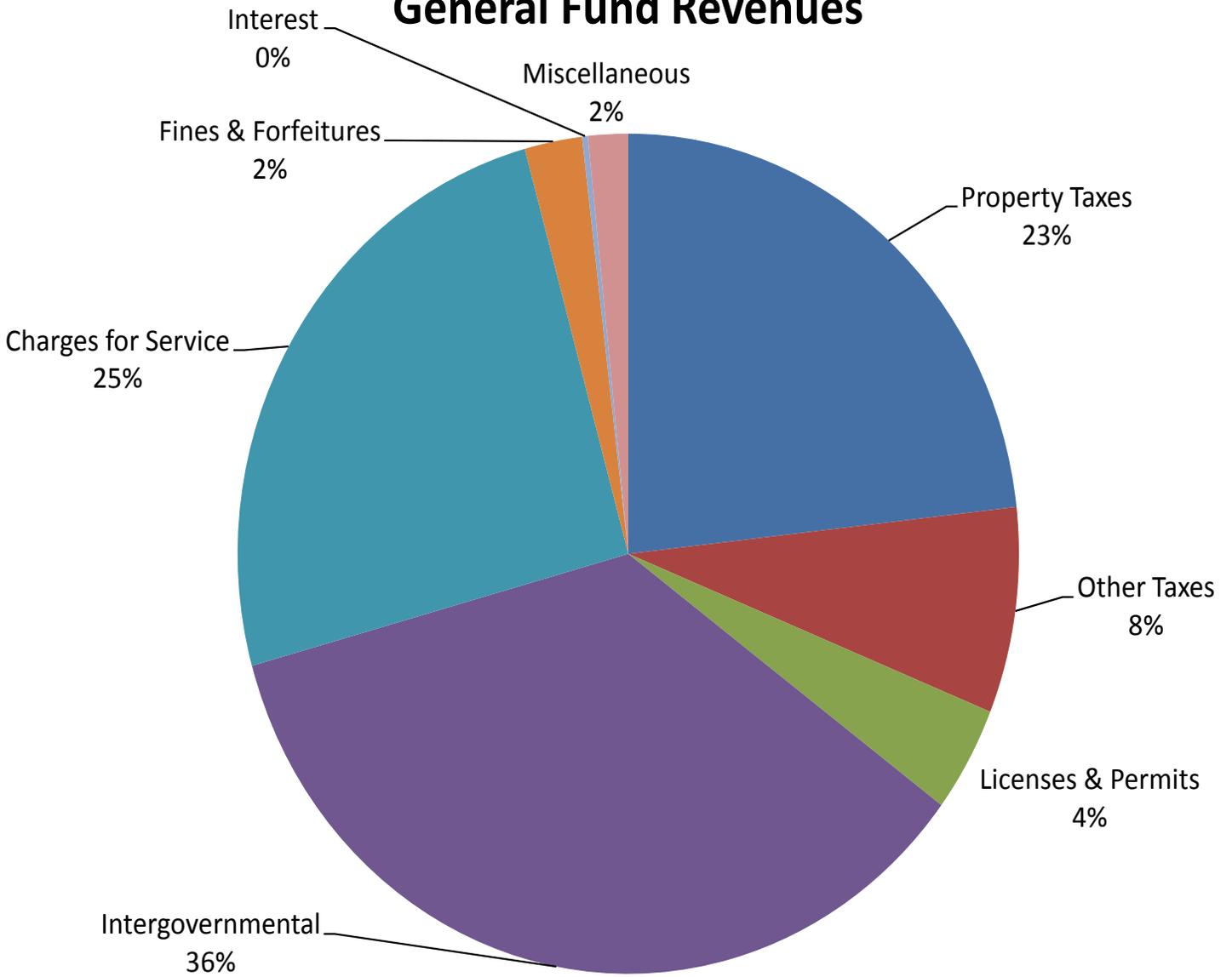
TAX INCREMENT FINANCING FUND

The Village is currently in the process of constructing another parking garage on Church Street to fulfill a need for additional parking for employees and visitors to the Downtown area. While the fund has a reliable revenue stream, it was desired to complete the project before all the funds had been set aside. Therefore, a \$5 million loan was recently obtained. Intergovernmental agreements with the impacted taxing entities that require that 70% of the tax revenue is rebated, along with the loan repayments will leave very little room for any other expenditures in this fund for the next five years. The plan is shown below. It is important to note that no other major projects, nor operating expenses greater than \$50,000, can be funded from this fund.

	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Beginning Fund Balance	\$ 3,262,156	\$ 919,515	\$ 20,893	\$ 21,565	\$ 56,547
Property Tax Revenue	\$ 3,593,402	\$ 3,701,204	\$ 3,812,240	\$ 3,926,607	\$ 4,044,405
Loan Proceeds	\$ 5,000,000				
Other Revenue	\$ 8,599	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Project Expenses	\$ 7,843,854	\$ 815,983.82			
Rebate	\$ 2,571,155	\$ 2,590,843	\$ 2,668,568	\$ 2,748,625	\$ 2,831,084
Other	\$ 529,632	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Loan Payments		\$ 1,150,000	\$ 1,100,000	\$ 1,100,000	\$ 1,200,000
Ending Fund Balance	\$ 919,515	\$ 20,893	\$ 21,565	\$ 56,547	\$ 26,868

# General Fund

# General Fund Revenues



## General Fund Revenues

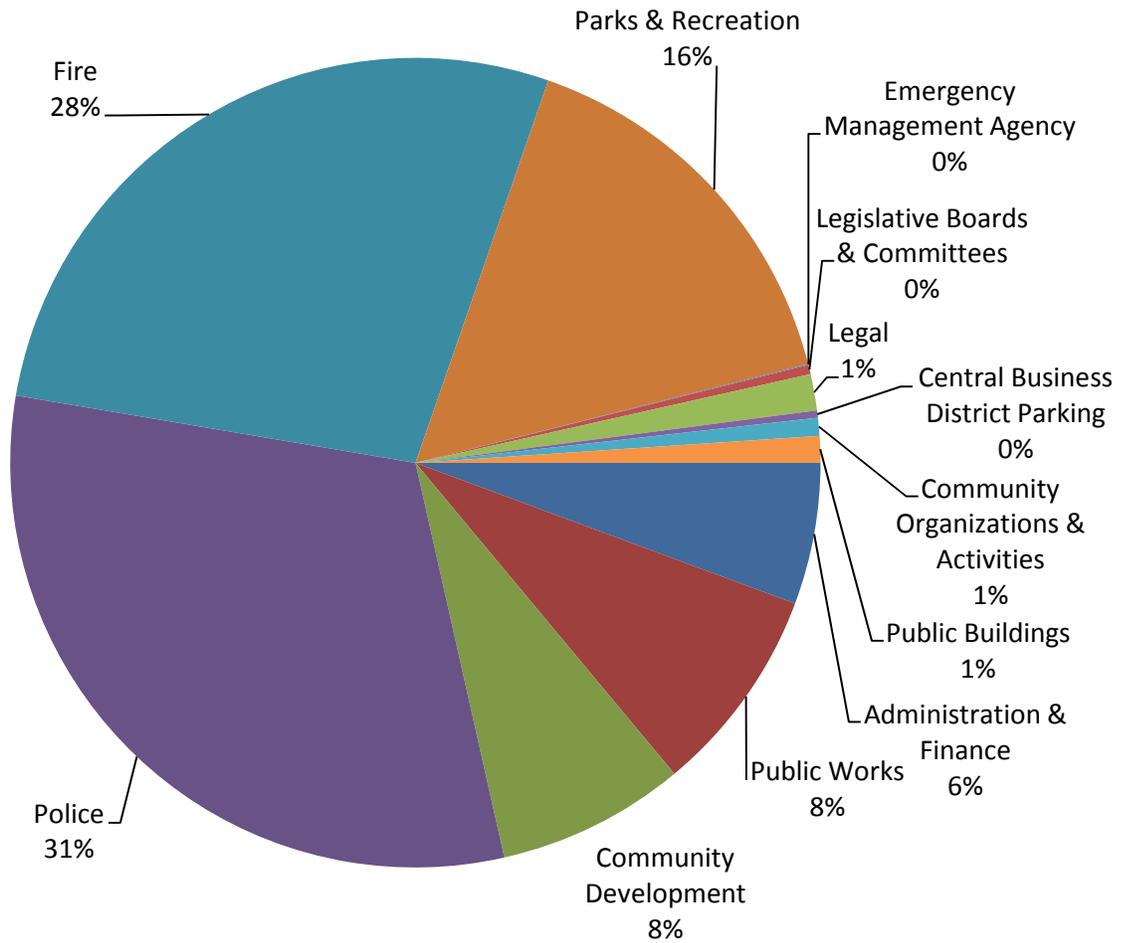
Property Taxes	\$ 6,709,235
Other Taxes	\$ 2,289,420
Licenses & Permits	\$ 1,176,000
Intergovernmental	\$ 10,255,525
Charges for Service	\$ 7,231,861
Fines & Forfeitures	\$ 690,000
Interest	\$ 68,000
Miscellaneous	\$ 477,000

**Total** \$ 28,897,041

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
<b>PROPERTY TAXES</b>						
01-0000-1-601000	PROP TAXES GENERAL CORPORATE	843,822	829,930	807,000	805,732	545,856
01-0000-1-602000	PROP TAXES FIRE PROTECTION	822,990	810,049	755,000	753,826	753,000
01-0000-1-603000	PROP TAXES PARKS	375,034	371,735	355,000	354,456	353,000
01-0000-1-604000	PROP TAXES RECREATION	375,034	371,735	355,000	354,456	353,000
01-0000-1-605000	PROP TAXES HIGHWAYS & BRIDGES	520,879	484,665	420,000	412,112	420,000
01-0000-1-606000	PROP TAXES HIWAYS & BRIDS TWP	300,554	325,956	330,000	336,355	330,000
01-0000-1-607000	PROP TAXES PENSION (IMRF-FICA)	375,034	372,725	335,000	334,484	333,000
01-0000-1-608000	PROP TAXES POLICE PENSION FUND	1,354,282	1,471,006	1,740,300	1,737,584	2,006,848
01-0000-1-609000	PROP TAXES FIRE PENSION FUND	1,135,513	1,172,830	1,252,200	1,250,249	1,470,531
01-0000-1-610000	SPECIAL RECREATION	145,846	142,141	144,000	143,786	144,000
PROPERTY TAXES		6,248,988	6,352,772	6,493,500	6,483,040	6,709,235
<b>OTHER TAXES</b>						
01-0000-2-613000	ELECTRIC UTILITY TAX	1,302,449	1,236,176	1,280,000	1,285,000	1,285,000
01-0000-2-614000	GAS UTILITY TAX					
01-0000-2-615000	PLACES FOR EATING TAX				408,000	750,000
01-0000-2-616000	LEASED CAR TAX	130,443	136,111	130,000	135,000	136,350
01-0000-2-618000	PERSONAL PROPERTY REPL TAX	93,055	81,571	87,000	85,000	98,070
01-0000-2-620000	PERS PROPERTY REPL TAX POLICE	10,000	10,000	10,000	10,000	10,000
01-0000-2-621000	PERS PROP REPL TAX FIRE	10,000	10,000	10,000	10,000	10,000
OTHER TAXES		1,545,947	1,473,858	1,517,000	1,933,000	2,289,420
<b>LICENSES AND PERMITS</b>						
01-0000-3-626000	PLANNING REVIEW FEES					
01-0000-3-627000	BUILDING PERMITS	1,130,540	1,086,198	910,000	990,000	935,000
01-0000-3-628000	ZONING FEES	37,255	56,525	25,000	45,000	35,000
01-0000-3-630000	FIRE BUREAU-PERMITS/FEES	107,198	90,987	70,000	165,000	96,000
01-0000-3-631000	LIQUOR LICENSES	84,225	93,600	95,000	95,000	95,000
01-0000-3-632000	OTHER LICENSES	11,810	13,360	15,000	15,000	15,000
LICENSES AND PERMITS		1,371,028	1,340,670	1,115,000	1,310,000	1,176,000
<b>INTERGOVERNMENTAL</b>						
01-0000-4-611000	SALES TAX	7,919,226	7,449,528	7,630,000	7,500,000	7,575,000
01-0000-4-612000	INCOME TAX	1,966,255	2,203,423	2,070,000	1,974,618	2,051,815
01-0000-4-615000	ILLINOIS USE TAX	403,449	490,791	475,000	491,623	513,970
01-0000-4-619000	STREET/SIGNAL MAINTENANCE FEES	84,737	45,250	88,830	134,982	89,740
01-0000-4-676000	GRANTS	31,368	17,023	20,800	50,175	25,000
INTERGOVERNMENTAL		10,405,035	10,206,015	10,284,630	10,151,398	10,255,525
<b>CHARGES FOR SERVICES</b>						
01-0000-5-641000	LIBERTYVILLE FIRE PROT DIST	2,668,521	2,779,724	2,842,975	2,842,975	2,912,201
01-0000-5-643000	AMBULANCE FEES	776,599	830,644	810,000	795,000	800,000
01-0000-5-649000	GOLF RENTALS					
01-0000-5-651000	RECREATION FEES	599,166	708,886	755,000	730,834	748,000
01-0000-5-652000	COURSE RENTAL	20,750	20,917		15,750	
01-0000-5-653000	SWIMMING FEES	220,661	223,352	228,000	204,785	224,000
01-0000-5-654000	SWIMMING PROGRAMS	72,652	93,233	114,000	96,663	112,000
01-0000-5-655000	SR MEAL FEES	15,812	15,631	16,000	15,000	16,000
01-0000-5-656000	RECYCLING/REFUSE FEE	92,228	60,211	70,500	70,060	70,060
01-0000-5-657000	PARKING FEES-EMPLOYEE PERMITS	12,615	18,306	25,000	24,000	30,000
01-0000-5-658000	ENGINEERING FEES	218,359	203,443	100,000	200,000	150,000
01-0000-5-659000	ALARM FEES	192,986	185,854	205,600	203,000	205,600
01-0000-5-660000	ELEVATOR INSPECTION FEE	41,417	42,951	43,000	43,000	43,000
01-0000-5-670000	FIRE SERVICES	22,021	124,028	118,080	118,080	120,000
01-0000-5-671000	LEGAL & OTHER FEE REIMB	15,938	70,713	30,000	68,000	45,500
01-0000-5-672000	BIRTH/DEATH CERTIFICATES	275,348	260,751	270,000	270,000	270,000
01-0000-5-673000	CABLE FRANCHISE FEE	431,465	447,212	438,000	466,000	460,000
01-0000-5-674000	TELECOM INFRASTRUCT MAINT FEE	938,613	787,585	815,000	835,000	835,000
01-0000-5-675000	POLICE SERVICES	103,694	107,238	100,000	130,000	110,000
01-0000-5-677000	DAMAGE TO VILLAGE PROPERTY	10,347	21,822	5,000	1,000	5,000
01-0000-5-677001	STREETLIGHT DAMAGE		42,246		14,000	
01-0000-5-678000	SR CENTER SPONSORSHIP	5,912	3,350	6,500	5,200	5,500
01-0000-5-679000	CONCESSIONS-POOLS	29,869	30,840	32,000	51,600	51,000
01-0000-5-680000	PRO SHOP MERCHANDISE					
01-0000-5-681000	PARK RENTALS	18,118	18,293	19,000	19,000	19,000
CHARGES FOR SERVICES		6,783,091	7,097,230	7,043,655	7,218,947	7,231,861

<b>FINES AND FORFEITURES</b>						
01-0000-6-636000	LOCAL FINES	391,356	345,971	310,000	295,000	300,000
01-0000-6-637000	CIRCUIT COURT FINES	250,145	254,300	250,000	240,000	250,000
01-0000-6-638000	DUI FINES-SENATE BILL 740	57,081	48,827	40,000	40,000	40,000
01-0000-6-639000	AUTOMATED TRAFFIC ENFORCEMENT	88,866	105,275	90,000	110,000	100,000
<b>FINES AND FORFEITURES</b>		<b>787,448</b>	<b>754,373</b>	<b>690,000</b>	<b>685,000</b>	<b>690,000</b>
<b>INTEREST</b>						
01-0000-7-690000	INTEREST REVENUE	15,854	48,597	25,000	67,500	68,000
01-0000-7-698000	NET APPR/DEPR FAIR MKT VALUE					
<b>INTEREST</b>		<b>15,854</b>	<b>48,597</b>	<b>25,000</b>	<b>67,500</b>	<b>68,000</b>
<b>MISCELLANEOUS</b>						
01-0000-8-611000	TIF SURPLUS REBATE	180,967	205,807	203,000	220,956	220,000
01-0000-8-625000	INSURANCE SURPLUS	524,225	115,596	165,000	150,000	165,000
01-0000-8-682000	PKS/REC SCHOLARSHIP/DONATIONS	7,975	11,050	16,000	13,750	10,000
01-0000-8-683000	TREE PROGRAM	26,884	31,619	30,000	32,000	40,000
01-0000-8-684000	HAZARDOUS MAT REIMBURSEMENT					
01-0000-8-685000	GENERAL SEIZURE ACCOUNT	299	2,012		406	
01-0000-8-686000	DRUG FORFEITURE ACCOUNT	1,459	5,808		722	
01-0000-8-688000	CASH OVER	108	191			
01-0000-8-699000	MISCELLANEOUS REVENUE	45,225	58,065	36,075	45,000	42,000
<b>MISCELLANEOUS</b>		<b>787,142</b>	<b>430,148</b>	<b>450,075</b>	<b>462,834</b>	<b>477,000</b>
<b>TOTAL REVENUES</b>		<b>27,944,533</b>	<b>27,703,663</b>	<b>27,618,860</b>	<b>28,311,719</b>	<b>28,897,041</b>

# General Fund Expenses by Department



## General Fund Expenses by Department

Administration & Finance	\$ 1,632,295
Public Works	\$ 2,399,728
Community Development	\$ 2,173,333
Police	\$ 9,010,439
Fire	\$ 7,995,858
Parks & Recreation	\$ 4,550,496
Emergency Management Agency	\$ 12,372
Legislative Boards & Committees	\$ 106,552
Legal	\$ 420,000
Central Business District Parking	\$ 82,445
Community Organizations & Activities	\$ 207,042
Public Buildings	\$ 306,481
<b>Total</b>	<b>\$ 28,897,041</b>

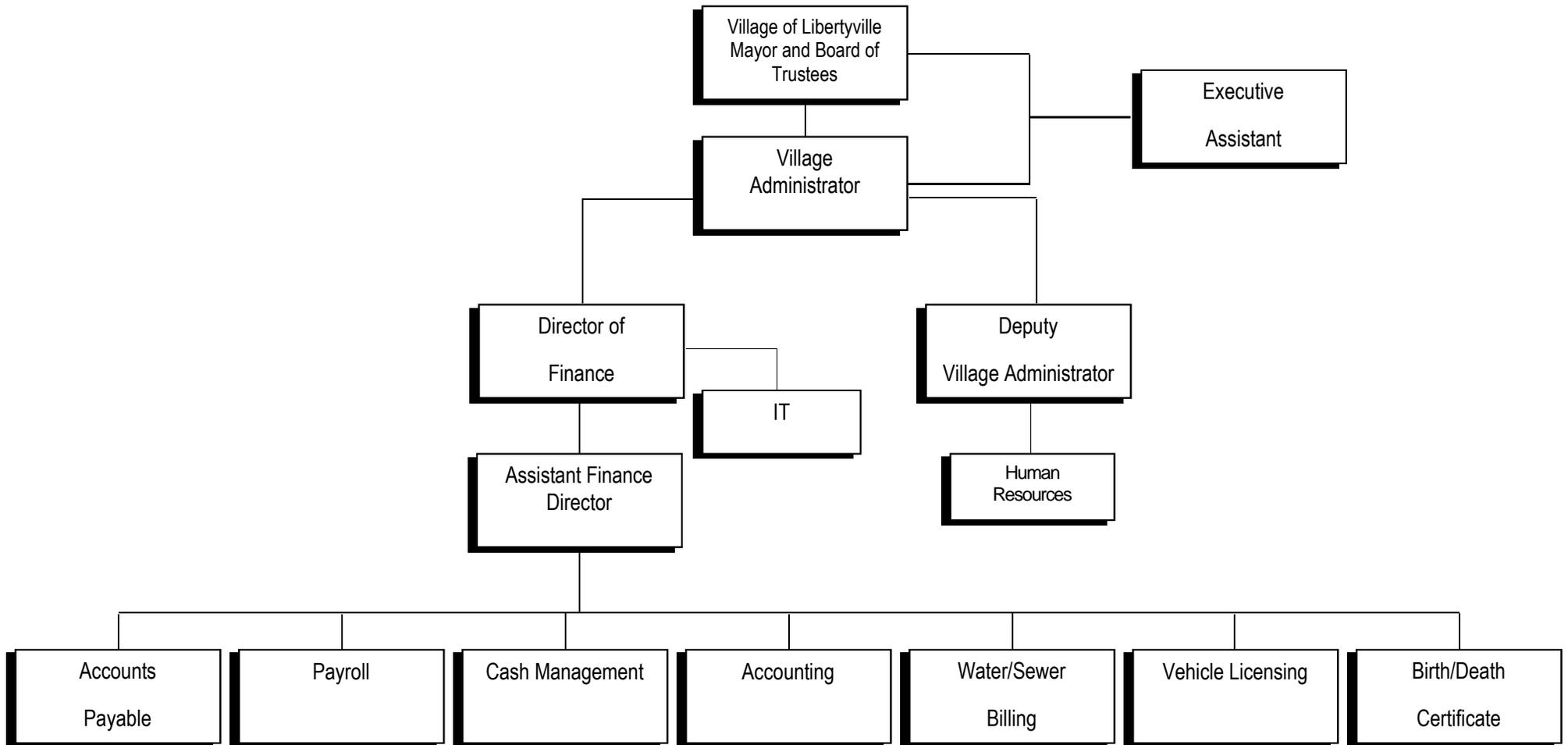
## **LEGISLATIVE BOARDS AND COMMISSIONS**

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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
APPROPRIATIONS						
Dept 1200-LEGISLATIVE BDS & COMMITTEES						
SALARIES & WAGES						
01-1200-1-701000	SALARIES - VILLAGE BOARD	45,600	45,600	45,600	45,600	45,600
01-1200-1-770000	APPEARANCE REVIEW COMMITTEE	1,275	975	1,225	950	1,000
01-1200-1-775000	PLAN COMMISSION/ZON BD APPEALS	5,700	5,600	5,750	5,850	6,000
	SALARIES & WAGES	52,575	52,175	52,575	52,400	52,600
EMPLOYEE BENEFITS						
01-1200-2-793000	EMPLOYER CONTRIBUTION IMRF					
01-1200-2-794000	EMP CONTRIBUTION FICA/MEDICARE	4,022	3,991	4,025	4,025	4,062
	EMPLOYEE BENEFITS	4,022	3,991	4,025	4,025	4,062
CONTRACTUAL						
01-1200-3-728000	TECHNICAL SERVICE	9,246	5,929	30,000	33,000	5,560
01-1200-3-729000	ECONOMIC DEVELOPMENT					
	CONTRACTUAL	9,246	5,929	30,000	33,000	5,560
COMMODITIES						
01-1200-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	16,922	18,115	20,880	21,125	20,830
01-1200-5-771000	BD OF POLICE & FIRE COMMISSION	8,350	7,798	8,200	9,625	6,000
01-1200-5-772000	ECONOMIC DEVELOPMT COMMISSION					
01-1200-5-773000	SUSTAIN LIBERTYVILLE COMMISSION		237			
01-1200-5-774000	HISTORIC PRESERVATION COMMISSION		1,992	19,000		5,000
01-1200-5-798000	BUSINESS APPRECIATION BREAKFST	847	882	1,000	1,500	1,500
01-1200-5-799000	MISCELLANEOUS	2,500	3,337	1,000	1,000	11,000
	COMMODITIES	28,619	32,361	50,080	33,250	44,330
Totals for dept 1200-LEGISLATIVE BDS & COMMITTEES		94,462	94,456	136,680	122,675	106,552

# **VILLAGE ADMINISTRATOR & FINANCE**

## Village Administrator and Finance



## **VILLAGE ADMINISTRATOR/FINANCE**

This budget section includes the Village Administrator's office and the Finance Department. The Village Administrator has primary responsibility for overseeing the day to day operations of all Village departments. The office 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.

### **2017-18 Goals**

1. Implement Sale of Golf Learning Center & Family Entertainment Center: In order to ensure the financial sustainability of the Libertyville Sports Complex, the sale of these properties has been identified as a goal. The Economic Development Coordinator will work closely with the Listing Agent to review any potential sales offers.
2. Comprehensive Financial Analysis of the Sports Center Fund: The Sports Complex is a \$3.8 million operation and a comprehensive review of the revenues, expenditures, and operations related to finances will be beneficial.
3. Internal/External Sports Complex Analysis: A Comprehensive Study of the operations of the Sports Complex for external threats/opportunities and internal strengths/weaknesses will be conducted.
4. Support Legislative Assistance Efforts: Village Staff will develop a listing of projects that will be available to present to current State legislators in the event grants or funding are available, and/or expected to be available.
5. Service Priorities/Essential Services Analysis: Village Staff will provide an analysis of Village services in order to assist with on-going operations and potential State funding cuts.
6. Janitorial Maintenance Evaluation: The need for effective janitorial services is a priority. Village operations involve multiple services and events for the public and the need for a quality janitorial maintenance contractor is essential. Staff will review the current janitorial needs and work to provide a higher quality service level in this area.
7. Shared Services Reports: As State financial uncertainty continues, Village Staff will review and provide Village Board recommendations for service partnerships with surrounding agencies/municipalities in order to increase the economies of scale.
8. Joint Bidding Contracts: Similar to shared services, Village Staff will review opportunities to joint bid services/projects in order to increase economies of scales and potential costs savings.

9. Facilities Position Analysis: Due to the significant amount of Village buildings, and the need for increased oversight of aging infrastructure at these locations, the need for a Facilities Manager Position will be reviewed.
10. Information Technology Shared Services Report: As a result of new technology, opportunities and succession planning, Village Staff will review privatization and shared services related to Information Technology.
11. Evaluate Enterprise Resource Planning Software: Village Staff will evaluate existing software utilized by departments and review options for integration and efficiency with these functions to increase productivity and planning Village-wide.
12. Integrate all Capital Plans into Single Plan Document: The Village has multiple capital plans for the different operating departments and functions. A single Capital Plan document will assist with budget planning and long-term capital planning.
13. Wastewater Treatment Plant (WWTP) Consolidation Study: The Libertyville WWTP is geographically located adjacent to the Village of Mundelein WWTP. This may provide opportunities for service sharing. Further research is necessary prior to moving forward with the \$6.5 million of plant improvements by 2019.
14. Facility Security Plan/Program: The Village buildings are easily accessible by the public. This also creates a unique challenge to provide accessibility and safety in Village facilities. A coordinated effort to prepare a comprehensive facility plan for each building will increase safety and minimize risk.
15. Conduct Community Survey on Communications: The Strategic Plan identifies the need for informed and engaged citizens. In order to accomplish this output, a survey of citizens will be administered.
16. Develop Downtown Maintenance Plan: The center of Libertyville is its downtown and the infrastructure in the downtown has expanded in the last 20 years. A downtown maintenance plan will allow for maintenance schedules and ongoing preservation of the infrastructure.
17. Special Events Policy & Application: Many outside non-profit organizations request the assistance and/or use of public property for community events. The process for gathering the information needed to approve and manage the events will be streamlined.
18. Downtown Metra Station Project: The re-development of the Downtown Metra Station is expected to be completed in 2017/2018. A grand re-opening and updated facilities will be provided to commuters.
19. Building Study for Customer Service Improvements: Providing customer service is one of the primary functions of the Village. In order to assess the best customer service, a study will be conducted.
20. Intergovernmental Relations Report: The Village has many partners throughout the community such as the School Districts, and other intergovernmental agencies. This report will identify those contacts and resources.

21. Impact Fee Analysis: The current Impact Fee Ordinance is from 2002. A comprehensive review of the establishment of the impact fee, and the current needs for impact fees will be conducted.
22. BECO Monthly Meetings/Follow-Up: The BECO site (formerly the Motorola campus) provides great opportunity for the Village business community. Monthly meetings will allow for a continuous dialogue in order to maintain forward progress.
23. Update Performance Evaluation System: The current evaluation process is in need of review and will require updating or replacement in order to assess, and reward employee performance.
24. Collective Bargaining: The Public Works Union and Police Union contracts are expired/expiring. Village staff will negotiate with the Union groups and present fiscally responsible agreements that are sustainable given the current economic projections.
25. Emergency Operations Center Refresh/Training: The continuous training to prepare for a local emergency will be emphasized through training updates and coordination.

**Performance Data**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Estimated 2016-17</b>	<b>Projected 2017-18</b>
<b><i>Output Measures</i></b>					
Accounts Payable Checks/ACH Issued	4,734	4,801	4,858	4,952	4,900
Purchase Orders Issued	426	406	431	350	325
Payroll Check/Direct Deposits Issued	7,160	7,456	7,578	7,665	7,600
Vehicle Licenses Processed	15,700	15,400	15,300	14,800	15,000
Utility Bills	46,190	46,362	46,291	45,500	46,000
Birth and Death Certificate Filed and Registered	6,245	6,265	6,046	6,300	6,300
Freedom of Information Act Requests Processed	216	232	177	272	200
<b><i>Effectiveness Measures</i></b>					
GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes	Yes
GFOA Certificate Achievement Award	Yes	Yes	Yes	Yes	Yes
Bond Rating	Aa2	Aa2	Aa2	Aa2	Aa2

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0100-ADMINISTRATION/FINANCE						
SALARIES & WAGES						
01-0100-1-701000	SALARIES	647,290	716,764	716,369	720,465	737,641
	SALARIES & WAGES	647,290	716,764	716,369	720,465	737,641
EMPLOYEE BENEFITS						
01-0100-2-720000	INSURANCE	149,542	138,525	145,150	145,015	164,993
01-0100-2-740000	SICK LEAVE BUY BACK			57,475	57,476	
01-0100-2-793000	EMPLOYER CONTRIBUTION IMRF	83,499	297,137	86,920	92,442	94,531
01-0100-2-794000	EMP CONTRIBUTION FICA/MEDICARE	41,504	45,772	47,500	53,000	51,125
	EMPLOYEE BENEFITS	274,545	481,434	337,045	347,933	310,649
CONTRACTUAL						
01-0100-3-705000	CONTRACTUAL SERVICES					65,000
01-0100-3-716000	VITAL RECORDS	94,427	97,968	93,000	101,500	100,000
01-0100-3-721000	INTERGOVMTAL RISK MGMT AGENCY	95,454	90,685	98,985	98,985	90,263
01-0100-3-725000	AUDIT SERVICES	22,493	23,946	27,000	29,963	32,000
01-0100-3-728000	TECHNICAL SERVICES	19,613	9,807	12,300	12,300	8,000
01-0100-3-745000	SEC 125 ADMINISTRATIVE FEES	4,796	5,000	4,600	5,400	6,000
01-0100-3-746000	EMPLOYEE PROGRAMS	9,146	8,871	11,050	10,950	11,000
	CONTRACTUAL	245,929	236,277	246,935	259,098	312,263
UTILITIES						
01-0100-4-710000	TELEPHONE	5,383	4,130	4,500	4,650	4,650
	UTILITIES	5,383	4,130	4,500	4,650	4,650
COMMODITIES						
01-0100-5-722000	POSTAGE	16,482	16,563	19,800	18,500	18,500
01-0100-5-723000	OFFICE SUPPLIES	10,646	12,012	12,000	12,000	12,000
01-0100-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	12,990	11,572	9,700	11,000	10,300
01-0100-5-736000	CREDIT CARD FEES	12,915	12,659	13,000	9,000	12,000
01-0100-5-743000	PUBLICATION	12,322	6,219	5,700	7,843	8,000
01-0100-5-744000	PRINTING	9,423	12,487	14,000	14,000	14,000
01-0100-5-761000	BAD DEBT EXPENSE					
01-0100-5-788000	CASH UNDER	79	(8)	100	50	100
01-0100-5-791000	VEHICLE REPLACEMENT FUND FEES	3,900	3,200			
01-0100-5-799000	MISCELLANEOUS	1,045	1,302	1,000	1,000	161,000
	COMMODITIES	79,802	76,006	75,300	73,393	235,900
CAPITAL						
01-0100-6-790000	CAPITAL OUTLAY		1,197	1,500	1,715	5,000
	CAPITAL		1,197	1,500	1,715	5,000
REPAIRS & MAINTENANCE						
01-0100-7-713000	MAINTENANCE - COPY MACHINE	5,388	5,095	4,680	4,685	5,000
01-0100-7-714000	MAINT MOTOR VEHICLE FEES	5,900	6,020	6,140	6,140	
01-0100-7-715000	MAINT - OTHER EQUIPMENT	975	1,072	1,000	1,194	1,000
	REPAIRS & MAINTENANCE	12,263	12,187	11,820	12,019	6,000
TRANSFERS						
01-0100-8-792000	TRANSFER TO CAPITAL PROJECTS		1,500,000			208,426
	TRANSFERS		1,500,000			208,426
Totals for dept 0100-ADMINISTRATION/FINANCE		1,265,212	3,027,995	1,393,469	1,419,273	1,820,529

## **LEGAL SERVICES**

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

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 1300-LEGAL						
CONTRACTUAL						
01-1300-3-776000	VILLAGE ATTORNEY-GEN REPRESENT	246,120	273,630	285,000	235,000	285,000
01-1300-3-777000	VILLAGE PROSECUTOR	73,455	70,368	70,000	65,000	70,000
01-1300-3-778000	LABOR COUNSEL	50,643	35,937	35,000	95,000	35,000
01-1300-3-779000	LITIGATION	23,090	32,036	12,000	25,000	25,000
01-1300-3-781000	ADMINISTRATIVE ADJUDICATOR	4,718	3,995	5,000	4,500	5,000
01-1300-3-799000	OTHER LEGAL				1,276	
CONTRACTUAL		398,026	415,966	407,000	425,776	420,000
Totals for dept 1300-LEGAL		398,026	415,966	407,000	425,776	420,000

## **PUBLIC BUILDINGS**

Provides for the upkeep of the Village Hall and Schertz Municipal Buildings. 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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 1700-PUBLIC BUILDINGS						
SALARIES & WAGES						
01-1700-1-701000	SALARIES	0	0	0	0	0
	SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS						
01-1700-2-720000	INSURANCE	0	0	0	0	0
01-1700-2-747000	UNEMPLOYMENT	0	0	0	0	0
01-1700-2-793000	EMPLOYER CONTRIBUTION IMRF	0	0	0	0	0
01-1700-2-794000	EMP CONTRIBUTION FICA/MEDICARE	0	0	0	0	0
	EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL						
01-1700-3-721000	INTERGOVMTAL RISK MGMT AGENCY	5,545	5,265	5,465	5,465	4,958
	CONTRACTUAL	5,545	5,265	5,465	5,465	4,958
UTILITIES						
01-1700-4-709000	NORTH SHORE GAS	1,921	1,604	2,500	2,000	2,550
	UTILITIES	1,921	1,604	2,500	2,000	2,550
COMMODITIES						
01-1700-5-706000	MATERIALS AND SUPPLIES	0	0	0	0	0
01-1700-5-752000	UNIFORMS	0	0	0	0	0
01-1700-5-791000	VEHICLE REPLACEMENT FEES	0	0	0	0	0
01-1700-5-799000	MISCELLANEOUS	966	384	2,755	2,755	2,810
	COMMODITIES	966	384	2,755	2,755	2,810
REPAIRS & MAINTENANCE						
01-1700-7-712000	MAINTENANCE - VILLAGE HALL	31,849	22,763	19,250	12,400	26,400
01-1700-7-713000	MAINTENANCE - SCHERTZ BLDG	51,473	29,324	35,800	35,727	53,700
01-1700-7-714000	MAINTENANCE VEHICLES	850	850	870	870	870
01-1700-7-762000	CIVIC CENTER MAINTENANCE	0	0	0	0	0
	REPAIRS & MAINTENANCE	84,172	52,937	55,920	48,997	80,970
TRANSFERS						
01-1700-8-789000	TRANSFER BLDG IMPROVEMT FD	25,000	35,000	35,000	35,000	215,193
	TRANSFERS	25,000	35,000	35,000	35,000	215,193
Totals for dept 1700-PUBLIC BUILDINGS		117,604	95,190	101,640	94,217	306,481

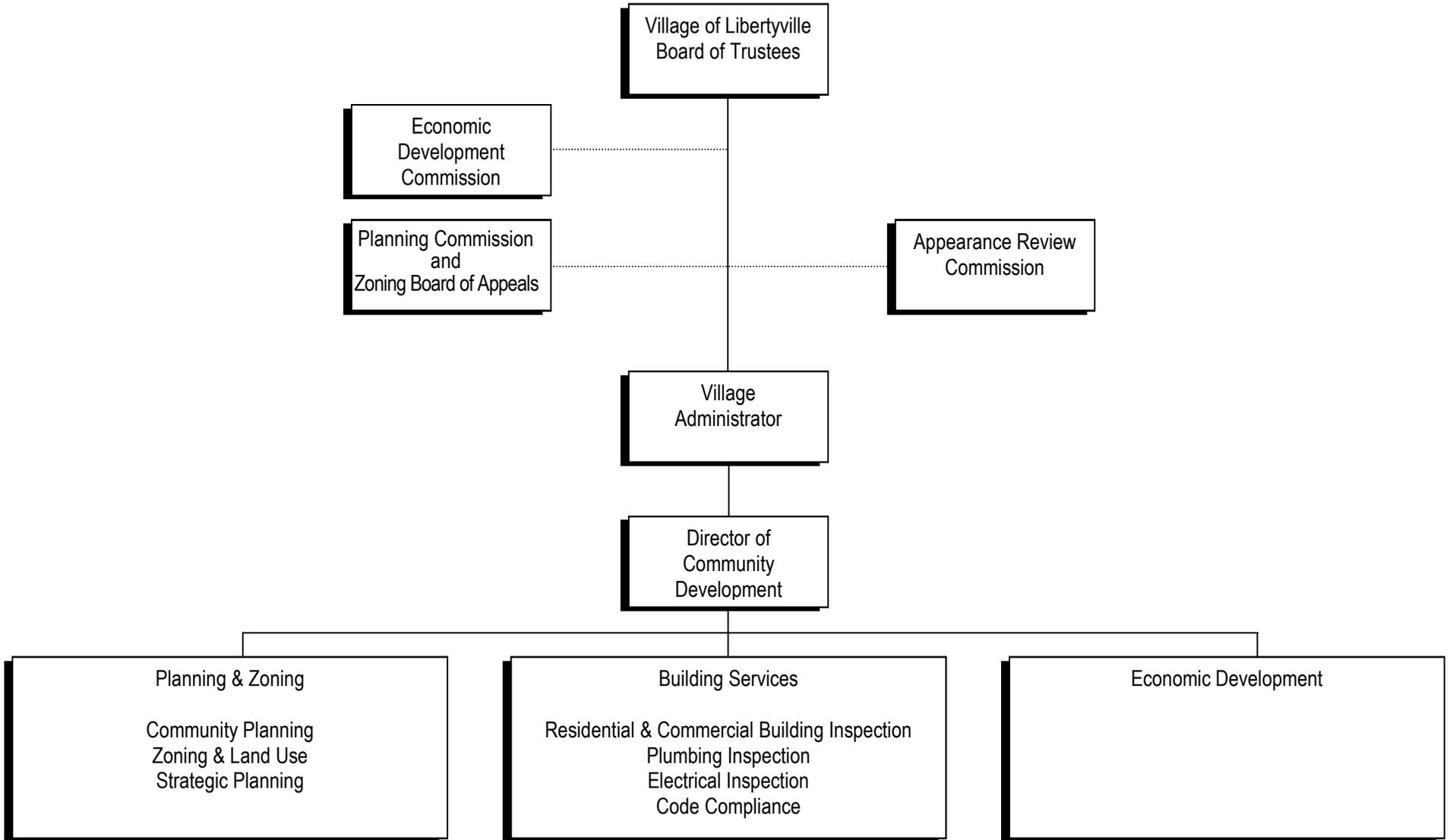
**COMMUNITY ORGANIZATIONS AND ACTIVITIES**

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

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
APPROPRIATIONS						
Dept 1600-COMMUNITY ORGAN/ACTIVITIES						
CONTRACTUAL						
01-1600-3-750000	DIAL-A-RIDE	9,826	8,881	9,000	5,500	7,500
01-1600-3-767000	MOSQUITO CONTROL	25,200	25,200	33,000	39,300	39,300
	CONTRACTUAL	35,026	34,081	42,000	44,800	46,800
COMMODITIES						
01-1600-5-754000	NO IL SPECIAL RECREATION ASSN	138,246	142,904	142,395	142,394	145,242
01-1600-5-761000	SPECIAL EVENTS	10,000	15,000	15,000	15,000	15,000
01-1600-5-797000	BRAINERD BUILDING	132,000				
01-1600-5-799000	MISCELLANEOUS					
	COMMODITIES	280,246	157,904	157,395	157,394	160,242
Totals for dept 1600-COMMUNITY ORGAN/ACTIVITIES		315,272	191,985	199,395	202,194	207,042

# **COMMUNITY DEVELOPMENT DEPARTMENT**

# Community Development



## **COMMUNITY DEVELOPMENT**

The Community Development Department includes the Planning team and the Building team. 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 constantly striving to assist homeowners and contractors to become a community resource.

### **2017-18 Goals**

1. **Public Buildings.** The Department will continue to work with the David Adler Music & Arts Center in the development of a master plan for optimizing the facilities at this historic site to best support the programs and the mission of the Center. In addition, Staff will continue to work with the Historical Society and the Civic Center in developing and coordinating renovation and maintenance programs at the Civic Center and the Cook House Museum.
2. **Building Code Updates.** The Department will review and evaluate the following Village building codes and the new 2018 ICC and related codes in preparation for proposing appropriate modifications to keep the Village codes current with technology and consistent for customers while addressing issues unique to the community. International Building Code, Residential Code, existing Building Code, Energy Conservation Code, Swimming Pool Code, Property Maintenance Code, Fuel Gas Code, Mechanical Code, National Electrical Code, IL Plumbing Code, IL Accessibility Code, and the Libertyville Municipal Code Chapter 6 Buildings & Technical Regulations.
3. **Economic Development.** The Department will continue to update and implement the Economic Development Strategy with focus on assisting in the tenanting of Innovation Park, redevelopment of the Young and Trimm sites, and coordinating the sale of the land adjoining the Sports Complex.
4. **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.
5. **Transit-Oriented Development Plan.** The Department will work with the Plan Commission to implement goals of the TOD Plan for downtown.

## **PLANNING DIVISION**

The Planning Team 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**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Projected 2016-17</b>	<b>Estimated 2017-18</b>
<b><i>Output Measures</i></b>					
Number of Zoning Reviews	982	996	957	1,000	1,000
Number of Zoning Certificates Issued	684	749	775	780	800
Number of Staff Review of Appearance Proposals (Adopted May 2011)	70	83	82	46	50
Number of Staff Review of Appearance Proposals Approved	39	34	21	14	20
<b><i>Effectiveness Measures</i></b>					
Number of Appearance Review Commission, Plan Commission, and Zoning Board of Appeals Applications per Planner (2 Full-Time Employees)	56	56	67.5	60	60
Meetings Regarding Projects	293	295	282	300	300
Zoning Inspections	575	746	727	700	700
Contacts Regarding Potential New Businesses/Relocations, Etc.	240	305	295	310	300

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0301-PLANNING DIVISION						
SALARIES & WAGES						
01-0301-1-701000	SALARIES - ADMINISTRATIVE STAF	364,466	385,379	399,030	389,960	408,557
	SALARIES & WAGES	364,466	385,379	399,030	389,960	408,557
EMPLOYEE BENEFITS						
01-0301-2-720000	INSURANCE	70,177	74,717	76,255	76,215	70,474
01-0301-2-793000	EMPLOYER CONTRIBUTION IMRF	49,803	49,307	51,620	51,620	53,135
01-0301-2-794000	EMP CONTRIBUTION FICA/MEDICARE	24,979	26,060	27,000	27,000	27,236
	EMPLOYEE BENEFITS	144,959	150,084	154,875	154,835	150,845
CONTRACTUAL						
01-0301-3-721000	INTERGOVMTAL RISK MGMT AGENCY	4,432	4,208	4,370	4,370	3,962
01-0301-3-728000	CONSULTING SERVICES			20,000		120,000
01-0301-3-742000	COPY MACHINE LEASE	4,741	4,080	4,710	4,690	4,710
	CONTRACTUAL	9,173	8,288	29,080	9,060	128,672
UTILITIES						
01-0301-4-710000	TELEPHONE	1,346	1,033	1,020	1,020	1,020
	UTILITIES	1,346	1,033	1,020	1,020	1,020
COMMODITIES						
01-0301-5-706000	MATERIALS AND SUPPLIES	3,403	3,393	3,500	3,490	3,500
01-0301-5-722000	POSTAGE	847	847	1,000	975	1,000
01-0301-5-726000	TRAVEL, TRAIN, SUBSCRIPT, DUES	4,768	4,277	8,025	8,025	8,025
01-0301-5-799000	MISCELLANEOUS	10	148	350	350	350
	COMMODITIES	9,028	8,665	12,875	12,840	12,875
REPAIRS & MAINTENANCE						
01-0301-7-714000	MAINTENANCE VEHICLES	1,330	1,355	1,385	1,385	1,410
	REPAIRS & MAINTENANCE	1,330	1,355	1,385	1,385	1,410
Totals for dept 0301-PLANNING DIVISION		530,302	554,804	598,265	569,100	703,379

## **BUILDING SERVICES**

The Building Team 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. Staff reviews building construction plans, issues permits, inspects work, and reviews building occupancies for compliance with applicable building, plumbing, electrical, and mechanical and other codes. Staff investigates and inspects existing structures and premises where safety, health, and welfare of residents warrant compliance with the property maintenance code. 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 2013-14	Actual 2014-15	Actual 2015-16	Projected 2016-17	Estimated 2017-18
<b><i>Output Measures</i></b>					
Residential Permit Projects	997	1090	1269	1353	1300
Commercial Permit Projects	254	224	255	223	225
Sign Permit Projects	<u>127</u>	<u>110</u>	<u>262</u>	<u>83</u>	<u>125</u>
Total Permit Projects	1,378	1,424	1,786	1,659	1,650
Total Individual Permits Issued	2298	2201	3044	3109	3100
Total Plans Reviewed	1600	1582	1638	1966	1800
Total Inspections Performed	6,429	6,613	5,548	5,670	5700
Elevator Certificates Issued	360	370	180	450	360
Electrician Certification Permits Issued	306	319	360	420	440
Electrician Certification Exams Given	-	57	52	150	60
<b><i>Effectiveness Measures</i></b>					
Building Permit & Review Fees	855,369	1,130,540	1,086,200	895,000	900,000
<b><i>Efficiency Measures</i></b>					
Reviews ≤ 2 week goal	94%	94%	94%	97%	97%
Average Inspections/Inspector	2143	2204	1849	1890	1900
Average Reviews/Reviewer	-	1582	1638	1966	1800

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0302-BUILDING SERVICES						
SALARIES & WAGES						
01-0302-1-701000	SALARIES - FULL TIME	497,139	502,466	515,235	515,235	530,028
	SALARIES & WAGES	497,139	502,466	515,235	515,235	530,028
EMPLOYEE BENEFITS						
01-0302-2-720000	INSURANCE	84,441	83,819	84,365	84,355	86,849
01-0302-2-747000	UNEMPLOYMENT					
01-0302-2-793000	EMPLOYER CONTRIBUTION IMRF	67,937	64,393	67,495	67,495	69,787
01-0302-2-794000	EMP CONTRIBUTION FICA/MEDICARE	36,828	37,330	39,415	39,415	40,547
	EMPLOYEE BENEFITS	189,206	185,542	191,275	191,265	197,183
CONTRACTUAL						
01-0302-3-721000	INTERGOVMTAL RISK MGMT AGENCY	11,793	10,631	12,915	11,415	11,901
01-0302-3-728000	TECHNICAL SERVICES	26,281	30,938	25,000	27,000	25,000
	CONTRACTUAL	38,074	41,569	37,915	38,415	36,901
UTILITIES						
01-0302-4-710000	TELEPHONE	1,346	1,033	1,020	1,020	1,020
	UTILITIES	1,346	1,033	1,020	1,020	1,020
COMMODITIES						
01-0302-5-706000	MATERIALS AND SUPPLIES	1,382	6,151	2,020	2,020	2,020
01-0302-5-723000	OFFICE SUPPLIES	3,302	3,057	2,905	2,900	2,905
01-0302-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,676	3,650	4,760	4,760	4,760
01-0302-5-729000	REIMBURSEABLE EXPENSES	35,864	58,336	163,810	60,380	40,600
01-0302-5-743000	PRINTING AND PUBLICATION	2,394	344	2,800	1,800	2,800
01-0302-5-799000	MISCELLANEOUS	32	300	410	400	410
	COMMODITIES	46,650	71,838	176,705	72,260	53,495
CAPITAL						
01-0302-6-790000	CAPITAL OUTLAY		1,560			
	CAPITAL		1,560			
REPAIRS & MAINTENANCE						
01-0302-7-714000	MAINTENANCE VEHICLES	7,750	7,905	8,065	8,065	7,900
01-0302-7-715000	MAINTENANCE OTHER EQUIPMENT	1,313	1,533	2,140	2,140	2,140
	REPAIRS & MAINTENANCE	9,063	9,438	10,205	10,205	10,040
Totals for dept 0302-BUILDING SERVICES		781,478	813,446	932,355	828,400	828,667

## **ECONOMIC DEVELOPMENT**

The Economic Development Coordinator is responsible for providing support to the business community and preserving the Village's tax base through programs aimed at business retention, business attraction, business district improvements, and business promotion through boosting of local tourism opportunities and furtherance of the Shop Libertyville campaign. The Economic Development Coordinator is the staff liaison to the Economic Development Commission.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0303-ECONOMIC DEVELOPMENT						
SALARIES & WAGES						
01-0303-1-701000	SALARIES-FULL TIME	97,986	102,696	107,620	108,680	113,853
	SALARIES & WAGES	97,986	102,696	107,620	108,680	113,853
EMPLOYEE BENEFITS						
01-0303-2-720000	INSURANCE	20,980	22,336	22,790	22,784	23,462
01-0303-2-793000	EMPLOYER CONTRIBUTION-IMRF	13,389	13,293	14,100	14,100	14,991
01-0303-2-794000	EMPLOYER CONTRIBUTION-FICA	7,155	7,514	8,235	8,235	8,710
	EMPLOYEE BENEFITS	41,524	43,143	45,125	45,119	47,163
CONTRACTUAL						
01-0303-3-721000	INTERGOVERNMENTAL RISK MGMT	1,110	1,054	1,095	1,095	991
01-0303-3-728000	TECHNICAL SERVICE	3,848	3,718	5,100	5,100	5,200
01-0303-3-729000	ECONOMIC DEVELOPMNT INCENTIVES	385,918	487,960	515,800	428,925	412,200
01-0303-3-741000	PROMOTION & ACTIVITIES	4,100	4,312	4,995	4,995	35,090
	CONTRACTUAL	394,976	497,044	526,990	440,115	453,481
COMMODITIES						
01-0303-5-706000	MATERIALS & SUPPLIES	184	282	410	200	420
01-0303-5-722000	POSTAGE	614	580	665	350	665
01-0303-5-726000	TRAVEL, TRAINING, SUBS & DUES	7,775	7,544	8,130	8,115	8,285
01-0303-5-743000	PRINTING & PUBLICATION	875		1,000	1,395	1,020
	COMMODITIES	9,448	8,406	10,205	10,060	10,390
Totals for dept 0303-ECONOMIC DEVELOPMENT		543,934	651,289	689,940	603,974	624,887

## **CENTRAL BUSINESS DISTRICT PARKING**

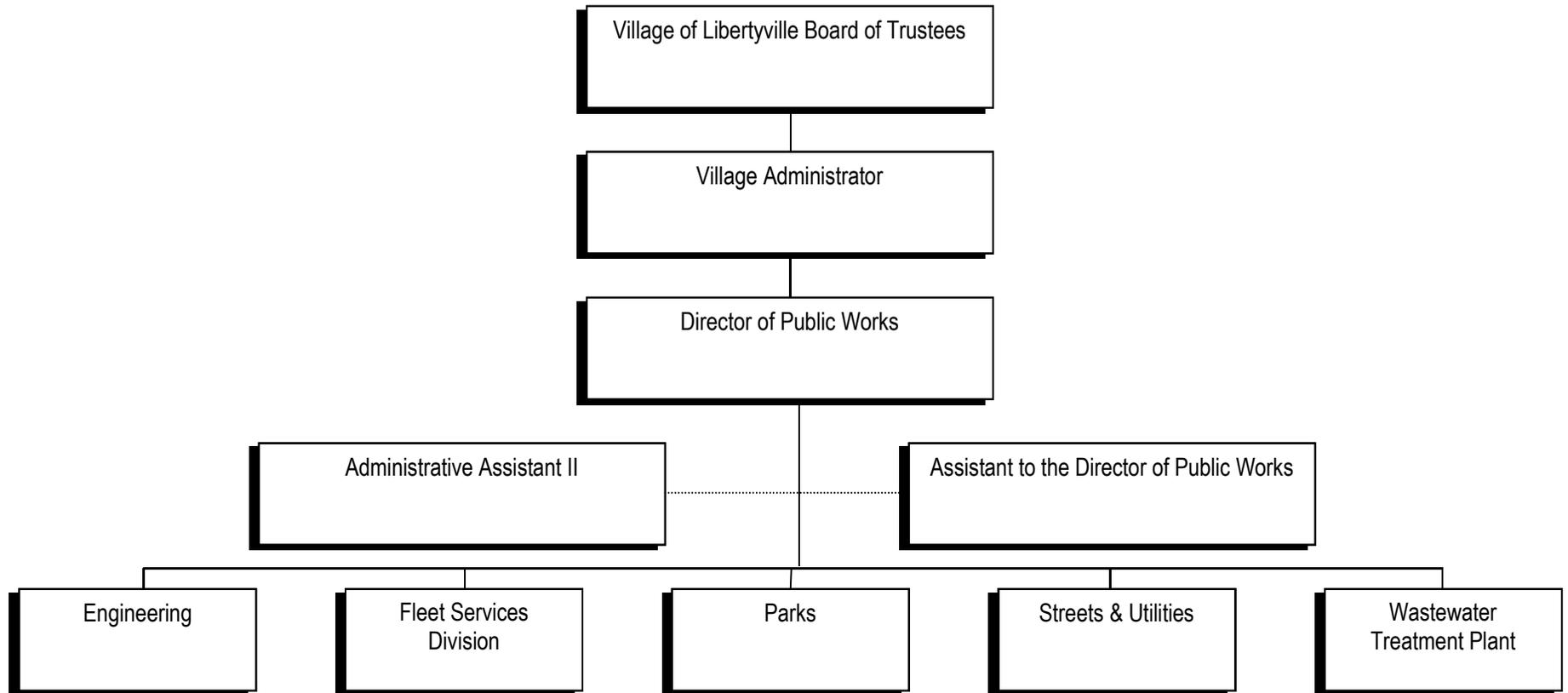
The Central Business District Parking area (C.B.D.) was established to keep an accounting of the expenditures which are associated with the operation of parking lots in the C.B.D. The parking lots are used by shoppers, and employees. The Village has direct ownership of several parking lots and lease 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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 1500-CENTRAL BUSINESS DST PARKING						
CONTRACTUAL						
01-1500-3-728000	TECHNICAL SERVICES			2,500		1,500
	CONTRACTUAL			2,500		1,500
UTILITIES						
01-1500-4-708000	ELECTRICITY					
01-1500-4-710000	TELEPHONE	1,418	1,580	1,650	1,650	1,650
	UTILITIES	1,418	1,580	1,650	1,650	1,650
COMMODITIES						
01-1500-5-706000	MATERIALS AND SUPPLIES	1,016	2,293	2,000		1,500
	COMMODITIES	1,016	2,293	2,000		1,500
REPAIRS & MAINTENANCE						
01-1500-7-712000	MAINTENANCE BUILDING	46,028	88,316	73,350	58,990	59,900
01-1500-7-713000	MAINTENANCE PARKING LOTS	10,834	9,584	17,800	19,420	72,965
	REPAIRS & MAINTENANCE	56,862	97,900	91,150	78,410	132,865
Totals for dept 1500-CENTRAL BUSINESS DST PARKING		59,296	101,773	97,300	80,060	137,515

# **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.

## **2017-18 Goals**

### **General Fund**

1. 2018 APWA Reaccreditation. Staff will continue to work on our 3<sup>rd</sup> reaccreditation for summer 2018.
2. Emerald Ash Borer. Continue with the identification and removal of Emerald Ash Borer (EAB) infested trees. Continue the EAB treatments with a goal of 50 trees slated for treatment in 2017 (per Village approved EAB Plan). The goal is to complete all remaining EAB renewals in 2017-2018 with contractual resources.
3. Village Tree Trimming Program. Continue the tree trimming program in the Northeast and Southeast quadrants of the Village. This would allow all the parkway trees to be trimmed on a multi-year rotational basis.
4. 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.
5. Winchester Road Detention Basin Bottom Regrading & Interlaken Ridge Pond Spillway Repair. Complete the design and construction of these badly failing components of stormwater management systems under the responsibility of the Village.
6. Golf Road FAU Resurfacing Project. Continue with the Phase I (preliminary) engineering for the milling and resurfacing of Golf Road between Milwaukee Ave. to

Butterfield Road. Construction is anticipated to occur in 2018 and will be eligible for 80% Federal funding.

7. Rockland Road FAU Reconstruction Project. Complete the Phase I (preliminary) engineering and begin Phase II (final) engineering for the reconstruction of Rockland Road between Milwaukee Ave. and Riverside Drive. Construction is anticipated to occur in 2019 and will be eligible for 80% Federal funding.
8. Road Referendum Rehabilitation Program. Continue the fifth year of the Village's accelerated road rehabilitation program that is funded by a previous referendum. This year's program is anticipated to include the rehabilitation of approximately 6 miles of streets.

## PUBLIC WORKS - ENGINEERING

Engineering 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

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Estimated 2016-17</b>	<b>Projected 2017-18</b>
<b><i>Output Measures</i></b>					
Number of Right-of-Way Permits Issued	130	145	135	135	150
Number of Site Development Permits Issued	5	5	6	5	6
Number of Permit Inspections (Right-of-Way & Site Development)	525	500	550	550	550
<b><i>Effectiveness Measures</i></b>					
Capital Improvement Contracts	15	15	16	16	15
Contract Amounts	\$7,000,000	\$7,500,000	\$8,000,000	\$8,000,000	\$7,500,000
<b><i>Efficiency Measures</i></b>					
Public Improvements by Developers, Inspected Value	\$250,000	\$400,000	\$200,000	\$220,000	\$150,000
Review & Inspection Fees Collected	\$75,000	\$215,000	\$185,000	\$100,000	\$100,000
Number of Staff	3.50	3.50	3.50	3.50	3.50

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0201-ENGINEERING						
SALARIES & WAGES						
01-0201-1-701000	SALARIES - FULL TIME	136,502	139,566	147,620	147,620	150,932
	SALARIES & WAGES	136,502	139,566	147,620	147,620	150,932
EMPLOYEE BENEFITS						
01-0201-2-720000	INSURANCE	48,565	51,305	52,190	52,018	53,733
01-0201-2-740000	SICK LEAVE BUYBACK					
01-0201-2-747000	UNEMPLOYMENT					
01-0201-2-793000	EMPLOYER CONTRIBUTION IMRF	17,904	17,569	18,685	18,685	19,214
01-0201-2-794000	EMP CONTRIBUTION FICA/MEDICARE	10,149	10,383	11,295	11,295	11,546
	EMPLOYEE BENEFITS	76,618	79,257	82,170	81,998	84,493
CONTRACTUAL						
01-0201-3-721000	INTERGOVMTAL RISK MGMT AGENCY	5,648	5,362	5,565	5,600	5,049
01-0201-3-728000	TECHNICAL SERVICES	14,932	32,144	155,068	20,205	23,245
	CONTRACTUAL	20,580	37,506	160,633	25,805	28,294
UTILITIES						
01-0201-4-710000	TELEPHONE	1,346	1,033	1,400	1,400	1,400
	UTILITIES	1,346	1,033	1,400	1,400	1,400
COMMODITIES						
01-0201-5-706000	MATERIALS AND SUPPLIES	1,148	1,519	1,900	1,900	2,300
01-0201-5-723000	OFFICE SUPPLIES	5,509	4,442	5,150	5,150	5,150
01-0201-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,875	2,603	3,390	4,020	4,020
01-0201-5-791000	VEHICLE REPLACEMENT FUND FEES	3,700	3,925	4,040	4,040	
	COMMODITIES	12,232	12,489	14,480	15,110	11,470
CAPITAL						
01-0201-6-790000	CAPITAL OUTLAY	5,000		500	383	
	CAPITAL	5,000		500	383	
REPAIRS & MAINTENANCE						
01-0201-7-714000	MAINT MOTOR VEHICLE FEES	9,545	9,735	9,930	9,930	10,130
01-0201-7-715000	MAINTENANCE OTHER EQUIPMENT	84	501	750	750	750
	REPAIRS & MAINTENANCE	9,629	10,236	10,680	10,680	10,880
Totals for dept 0201-ENGINEERING		261,907	280,087	417,483	282,996	287,459

## PUBLIC WORKS - STREETS

The Streets and Utilities Team 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

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Estimated 2016-17</b>	<b>Projected 2017-18</b>
<b><i>Output Measures</i></b>					
Streets & Alleys					
Resurfaced (miles)	7.15	7.25	6.12	6.50	5.00
Striped (miles)	1.00	1.50	3.90	3.50	3.50
Repaired (tons)	383	567	425	400	400
Road Patching ( tons) (Contractual)			900	750	750
Sidewalk replaced (sf) (In-House)	2,130	1,331	4,694	4,500	4,500
Sidewalk replaced (sf) (Contractual)	13,070	8,100	8,554	8,700	8,700
Streets Signs (new & replaced)	587	250	196	250	250
Traffic Marking (I.f.) In-House	5,524	23,872	26,748	3,000	15,000
Traffic Marking (I.f.) Contractual	21,476	17,430	44,365	36,000	35,000
Miles of Streets (Streets & Alleys)	89	89	89	89	89
<b><i>Effectiveness Measures</i></b>					
Streetlights Maintained	2360	2,366	2,372	2,372	2,372
Streetlights Replaced	6	15	20	30	30
Streetlight Cable Repairs	27	15	15	19	15
Street Lamps Replaced	181	200	295	300	300
Percentage of Street Lamps	8%	8%	12%	13%	13%
<b><i>Efficiency Measures</i></b>					
Number of Staff per Mile of Road Maintained	0.08	0.08	0.08	0.08	0.08

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0203-STREETS						
SALARIES & WAGES						
01-0203-1-701000	SALARIES - ADMINISTRATION	91,213	99,714	98,530	98,530	103,043
01-0203-1-702000	SALARIES - CLERICAL	18,506	15,309	13,615	13,615	14,181
01-0203-1-704000	SALARIES - MAINTENANCE	334,077	329,802	325,360	325,360	360,992
	SALARIES & WAGES	443,796	444,825	437,505	437,505	478,216
EMPLOYEE BENEFITS						
01-0203-2-720000	INSURANCE	202,752	216,331	217,565	211,219	224,170
01-0203-2-740000	SICK LEAVE BUY BACK		9,139			
01-0203-2-793000	EMPLOYER CONTRIBUTION IMRF	60,672	58,652	57,305	57,305	62,964
01-0203-2-794000	EMP CONTRIBUTION FICA/MEDICARE	32,656	33,207	33,465	33,465	36,584
	EMPLOYEE BENEFITS	296,080	317,329	308,335	301,989	323,718
CONTRACTUAL						
01-0203-3-721000	INTERGOVMTAL RISK MGMT AGENCY	41,841	70,474	47,000	47,000	43,565
01-0203-3-725000	AUDIT SERVICES					
01-0203-3-728000	TECHNICAL SERVICES	813	5,673	1,120	1,120	1,120
01-0203-3-742000	COPY MACHINE LEASE	1,956	1,813	2,000	2,000	2,000
	CONTRACTUAL	44,610	77,960	50,120	50,120	46,685
UTILITIES						
01-0203-4-707000	STREETLIGHT ENERGY	100,663	98,850	121,000	121,000	121,000
	UTILITIES	100,663	98,850	121,000	121,000	121,000
COMMODITIES						
01-0203-5-706000	MATERIALS AND SUPPLIES	13,898	14,426	14,250	14,250	14,250
01-0203-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,053	5,477	6,210	6,290	6,810
01-0203-5-752000	UNIFORMS	3,395	4,109	5,000	5,000	5,000
01-0203-5-791000	VEHICLE REPLACEMENT FUND FEES	192,255	215,825	226,120	226,120	
01-0203-5-799000	MISCELLANEOUS		66	2,500	2,500	2,500
	COMMODITIES	210,601	239,903	254,080	254,160	28,560
REPAIRS & MAINTENANCE						
01-0203-7-708000	STREETLIGHT MAINTENANCE	89,196	109,887	115,000	115,000	115,000
01-0203-7-712000	MAINTENANCE BUILDINGS	23,942	21,043	11,275	12,075	11,275
01-0203-7-713000	MAINTENANCE ROADWAY MEDIANS	17,735	25,309	31,355	31,355	31,982
01-0203-7-714000	MAINTENANCE VEHICLES	168,015	171,375	172,000	172,000	175,440
01-0203-7-715000	MAINTENANCE OTHER EQUIPMENT	651	643	1,000	1,000	1,000
01-0203-7-716000	MAINTENANCE STREETS AND ALLEYS	33,539	37,817	47,500	47,500	47,500
01-0203-7-717000	MAINTENANCE SIDEWALKS	8,083	14,205	15,000	15,000	15,000
01-0203-7-718000	MAINTENANCE STORM SEWERS	12,535	13,989	39,300	27,300	56,800
01-0203-7-719000	MAINTENANCE SIGNS	7,842	11,315	10,000	11,500	15,600
01-0203-7-731000	TRAFFIC SIGNAL MAINTENANCE	53,765	65,206	66,000	61,000	66,000
	REPAIRS & MAINTENANCE	415,303	470,789	508,430	493,730	535,597
TRANSFERS						
01-0203-8-788000	TRANSFER BUILDING IMPR FUND	5,000	10,000	10,000	10,000	10,000
	TRANSFERS	5,000	10,000	10,000	10,000	10,000
Totals for dept 0203-STREETS		1,516,053	1,659,656	1,689,470	1,668,504	1,543,776

## **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**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Estimated 2016-17</b>	<b>Projected 2017-18</b>
<b><i>Output Measures</i></b>					
Snowplowing Events	38	21	18	20	20
Salt Spread (tons)	3,459	1,870	1,770	2,400	2,400
Cost per Ton of Salt	\$51.80	\$70.30	\$70.30	\$59.50	\$60.00
<b><i>Effectiveness Measures</i></b>					
Regular Hours	433	397	300	425	400
Overtime Hours	2,059	1,162	816	1,400	1,250
Average Cost per Snow Event	\$7,737	\$10,476	\$11,250	\$11,500	\$11,500
Total Cost for Snow Season	\$294,014	\$220,000	\$175,000	\$230,000	\$230,000
Cost to Plow One Mile of Roadway per Event	\$86.93	\$117.71	\$109.24	\$129.21	\$129.21
<b><i>Efficiency Measures</i></b>					
Accumulation (inches)	61.00	41.75	36.50	43.00	40.00
No. of Snow Plow Routes	11	11	11	11	11

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0204-SNOW REMOVAL AND ICE CONTROL						
SALARIES & WAGES						
01-0204-1-701000	SALARIES - ADMINISTRATION	18,648	19,554	20,500	20,500	21,081
01-0204-1-704000	SALARIES - MAINTENANCE	131,612	125,860	123,200	123,200	132,963
	SALARIES & WAGES	150,260	145,414	143,700	143,700	154,044
EMPLOYEE BENEFITS						
01-0204-2-720000	INSURANCE					
01-0204-2-740000	SICK LEAVE BUY BACK					
01-0204-2-793000	EMPLOYER CONTRIBUTION IMRF	20,454	18,899	18,825	18,825	20,283
01-0204-2-794000	EMP CONTRIBUTION FICA/MEDICARE	11,426	11,047	10,995	10,995	11,785
	EMPLOYEE BENEFITS	31,880	29,946	29,820	29,820	32,068
CONTRACTUAL						
01-0204-3-721000	INTERGOVMTAL RISK MGMT AGENCY	6,098	5,790	11,010	6,500	10,451
01-0204-3-728000	CONTRACTUAL SERVICES	751	963	965	965	1,000
	CONTRACTUAL	6,849	6,753	11,975	7,465	11,451
COMMODITIES						
01-0204-5-706000	MATERIALS AND SUPPLIES	169,440	167,979	176,500	150,300	163,500
01-0204-5-799000	MISCELLANEOUS	825	1,166	1,000	1,000	1,000
	COMMODITIES	170,265	169,145	177,500	151,300	164,500
CAPITAL						
01-0204-6-790000	CAPITAL OUTLAY	0	0	0	0	0
	CAPITAL					
REPAIRS & MAINTENANCE						
01-0204-7-715000	MAINTENANCE OTHER EQUIPMENT	205	0	2,000	2,000	2,000
	REPAIRS & MAINTENANCE	205	0	2,000	2,000	2,000
Totals for dept 0204-SNOW REMOVAL AND ICE CONTROL		359,459	351,258	364,995	334,285	364,063

**PUBLIC WORKS – REFUSE AND RECYCLING**

This budget section 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 per household recycling fee that is charged on waste bills. This fee is remitted to the Village to defray costs of the membership fee of the Solid Waste Agency of Lake County (SWALCO), and for various other recycling initiatives Village-wide.

**Performance Data**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Estimated 2016-17</b>	<b>Projected 2017-18</b>
<b><i>Output Measures</i></b>					
Swept (miles) Village	350	325	300	250	250
Swept (miles) Contractual	<u>1,488</u>	<u>1,500</u>	<u>1,300</u>	<u>1,360</u>	<u>1,350</u>
	1,838	1,825	1,600	1,610	1,600
<b>Material Removed</b>					
Hoppers (each hopper = est 5 cy)	436	550	450	450	425
Cubic Yards	2,180	2,750	2,250	2,250	2,125
<b><i>Effectiveness Measures</i></b>					
Number of Complete Sweeps (Contractual)	8	8	8	8	8
CBD Sweeps (Contractual)	7	6	5	6	8
CBD Sweeps (In -House)	24	31	34	32	32
<b><i>Efficiency Measures</i></b>					
Contractual Cost Per Sweep (Sweeping and Disposal)	\$9,292	\$9,359	\$8,495	\$8,900	\$6,000

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0205-REFUSE & RECYCLING						
SALARIES & WAGES						
01-0205-1-704000	SALARIES MAINTENANCE	42,787	44,517	46,180	46,180	49,447
	SALARIES & WAGES	42,787	44,517	46,180	46,180	49,447
EMPLOYEE BENEFITS						
01-0205-2-720000	INSURANCE	18,190	19,297	20,225	19,296	23,148
01-0205-2-793000	ILLINOIS MUNICIPAL RETIREMENT	5,846	5,762	6,050	6,050	6,511
01-0205-2-794000	FICA	3,273	3,406	3,535	3,535	3,783
	EMPLOYEE BENEFITS	27,309	28,465	29,810	28,881	33,442
CONTRACTUAL						
01-0205-3-721000	INTERGOVT RISK MGMT AGENCY	3,218	3,056	3,170	3,170	2,876
01-0205-3-724000	DISPOSAL	18,711	9,055	12,000	12,000	42,000
01-0205-3-726000	SWALCO FEE	9,270	9,270	9,275	11,775	9,275
01-0205-3-728000	CONTRACTUAL SERVICES	56,170	55,977	60,000	55,000	60,000
	CONTRACTUAL	87,369	77,358	84,445	81,945	114,151
COMMODITIES						
01-0205-5-706000	MATERIALS & SUPPLIES	8,844		4,700	4,700	4,700
01-0205-5-791000	VEHICLE REPLACEMENT FEES	1,460	1,460	1,460	1,460	
01-0205-5-799000	MISCELLANEOUS					
	COMMODITIES	10,304	1,460	6,160	6,160	4,700
REPAIRS & MAINTENANCE						
01-0205-7-714000	MAINTENANCE VEHICLES	2,525	2,575	2,625	2,625	2,680
	REPAIRS & MAINTENANCE	2,525	2,575	2,625	2,625	2,680
Totals for dept 0205-REFUSE & RECYCLING		170,294	154,375	169,220	165,791	204,420

## **PUBLIC WORKS - 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, flower gardens, lakes, swimming pools, picnic areas, pavilions, playgrounds, a sledding hill, ice skating rinks, and bike/walking paths.

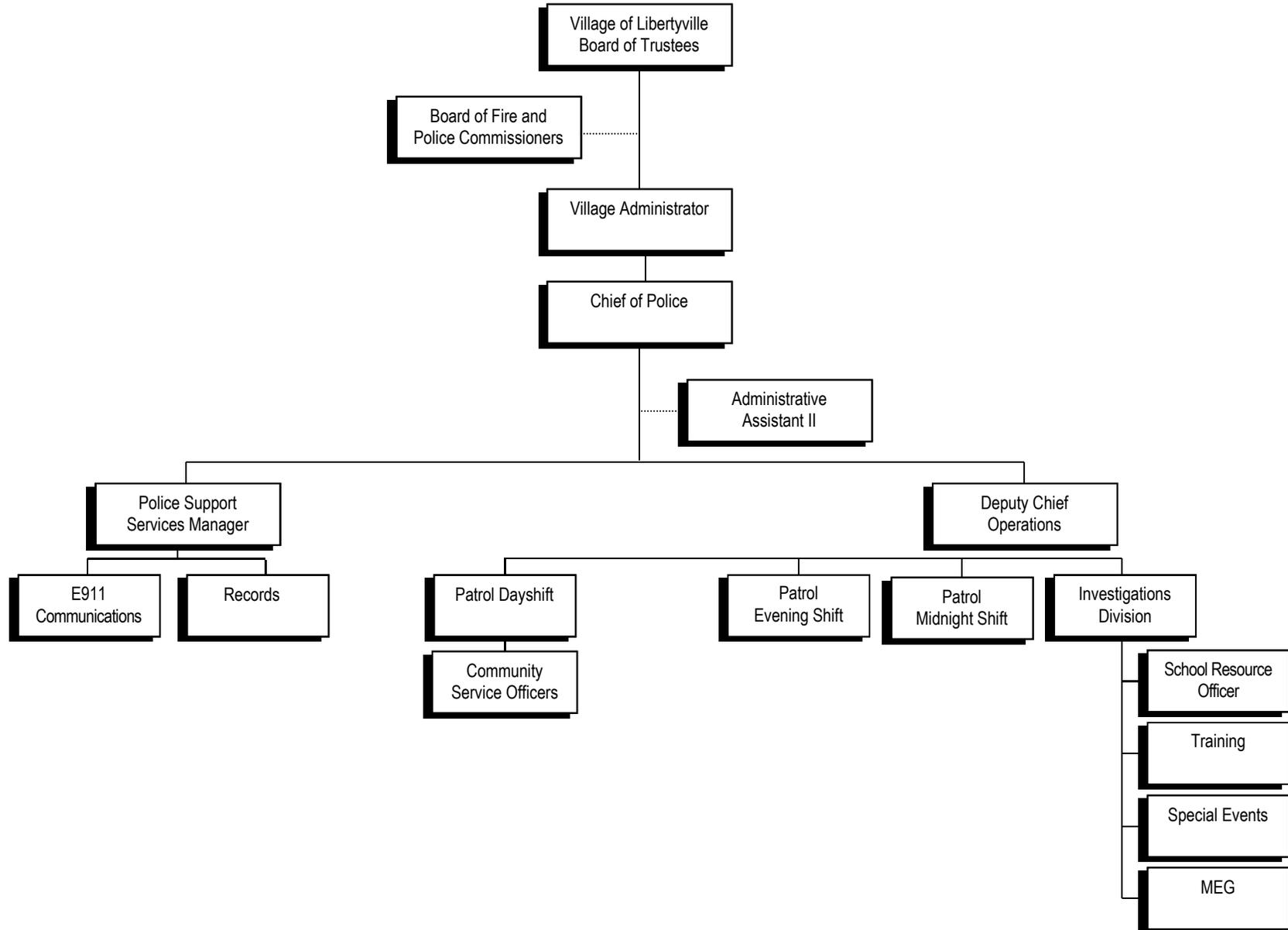
### **Performance Data**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Estimated 2016-17</b>	<b>Projected 2017-18</b>
<b><i>Output Measures</i></b>					
Amount of Mulch Applied (yds)	425 (241 PG)	160 (284PG)	165 (310PG)	160 (240PG)	160 (240PG)
Mowing rotation in days	5	5	5	5	5
Parkway trees trimmed by Village crews	104	250	250	250	250
Parkway trees trimmed by Contractor	0	1,075	1,200	1,200	1,000
No. of trees treated for EAB	839	738	569	520	50
No. of trees removed infected with EAB	216	500	478	500	500
Village Staff	162	200	200	200	200
Contractual	54	256	278	300	300
<b><i>Effectiveness Measures</i></b>					
Amount of Pesticide Used (gal)	3.1 g's/34 lbs	30.7 g's/93 lbs	34 g's/93 lbs	34 g's/93 lbs	30 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
<b><i>Efficiency Measures</i></b>					
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

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0701-PARKS						
SALARIES & WAGES						
01-0701-1-701000	SALARIES - FULL TIME	666,789	700,342	715,665	672,025	722,262
01-0701-1-702000	SALARIES - PART TIME	19,391	16,114	14,810	10,395	14,550
	SALARIES & WAGES	686,180	716,456	730,475	682,420	736,812
EMPLOYEE BENEFITS						
01-0701-2-720000	INSURANCE	136,995	146,733	154,380	133,673	146,779
01-0701-2-740000	SICK LEAVE BUYBACK				52,883	
01-0701-2-747000	UNEMPLOYMENT BENEFITS					
01-0701-2-793000	EMPLOYER CONTRIBUTION IMRF	91,603	90,636	91,630	91,630	95,098
01-0701-2-794000	EMP CONTRIBUTION FICA/MEDICARE	50,809	53,714	53,510	53,510	56,386
	EMPLOYEE BENEFITS	279,407	291,083	299,520	331,696	298,263
CONTRACTUAL						
01-0701-3-705000	CONTRACTUAL SERVICES	14,954	14,682	18,240	18,235	26,710
01-0701-3-721000	INTERGOVMTAL RISK MGMT AGENCY	22,161	22,149	26,835	26,835	24,807
	CONTRACTUAL	37,115	36,831	45,075	45,070	51,517
UTILITIES						
01-0701-4-708000	ELECTRICITY	2,441	2,987	3,190	2,680	3,190
01-0701-4-709000	NORTH SHORE GAS					
01-0701-4-710000	TELEPHONE	1,093	1,063	1,300	1,250	1,300
	UTILITIES	3,534	4,050	4,490	3,930	4,490
COMMODITIES						
01-0701-5-706000	MATERIALS AND SUPPLIES	10,352	12,558	12,800	12,800	13,060
01-0701-5-711000	GASOLINE AND OIL	1,238	853	2,000	2,000	2,000
01-0701-5-723000	OFFICE SUPPLIES	702	1,024	1,200	1,200	1,200
01-0701-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,512	2,243	3,215	2,210	2,385
01-0701-5-728000	TREE SURGERY AND SPRAYING	383,361	335,825	350,065	346,935	356,865
01-0701-5-729000	NURSERY STOCK AND TREES	506	70,441	72,305	58,048	86,250
01-0701-5-730000	EQUIPMENT RENTAL	343		300	300	300
01-0701-5-752000	UNIFORMS	4,258	5,342	6,145	5,770	5,665
01-0701-5-791000	VEHICLE REPLACEMENT FUND FEES	82,700	79,825	83,585	83,585	
01-0701-5-799000	MISCELLANEOUS	330	6,005	2,445	1,435	1,475
	COMMODITIES	485,302	514,116	534,060	514,283	469,200
CAPITAL						
01-0701-6-790000	CAPITAL OUTLAY	0	0	0	0	0
	CAPITAL					
REPAIRS & MAINTENANCE						
01-0701-7-712000	MAINTENANCE BUILDING	29,834	30,984	32,150	30,140	16,950
01-0701-7-713000	MAINTENANCE GROUNDS	116,848	117,207	124,605	142,635	210,435
01-0701-7-714000	MAINT MOTOR VEHICLE FEES	87,215	88,960	90,740	90,740	92,555
01-0701-7-715000	MAINTENANCE OTHER EQUIPMENT	10,850	12,080	11,170	11,170	11,170
01-0701-7-716000	MAINTENANCE ROADS/PARKING LOTS	284	495	500	500	500
01-0701-7-736000	MAINTENANCE-RADIOS			100		100
	REPAIRS & MAINTENANCE	245,031	249,726	259,265	275,185	331,710
Totals for dept 0701-PARKS		1,736,569	1,812,262	1,872,885	1,852,584	1,891,992

# **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.

### 2017 - 18 Goals

1. Police Facility Security. The Department has 3 significant projects planned to increase facility security:
  - a. The first is the installation of a card access system throughout the building, starting with exterior points of entry and identified areas of high liability/risk (evidence and firearms).
  - b. The second is the expansion of the facility camera system to include evidence preparation and secure storage areas.
  - c. The third is the replacement of temporary evidence storage lockers with a modern, keyless system.
2. Implement Succession Plan. Within the next three years, the Police Department will likely experience the retirement of several members of the management team. An internal focus on succession planning is necessary to plan for and ensure strong leadership and sustainability. In order to prepare for the inevitability of such change, the Department will remain committed to education and training opportunities for middle and upper level supervisors. Education and training reduces liability to the Village, provides professional policing services, helps to retain staff, and provides a platform for ongoing recruitment. Succession planning also helps to prepare future leaders of the organization and smooth their transition into leadership positions.
3. Joint Training Exercises. The Department will participate in joint training exercises with the Fire Department and the Lake County Emergency Management Agency. The goals of these exercises are to improve inter-agency communication and planning, as well as working together in an active environment.
4. Update the Department's Policy Manual. A police department policy manual should meet known national recommendations and standards, comply with current judicial requirements, and meet the community's expectations for a modern policing agency. In order to address these concerns, the Police Department has partnered with Lexipol, a national law enforcement policy development, training and legal advisory company. The current policy manual requires revision in some areas, as well as constant updating to ensure compliance with legislative changes, case law and legal requirements. The process of working with Lexipol to update the department's policy manual is underway. A revised policy manual will be completed for final approval before the end of the FY 2017-18 fiscal year.

5. Inspection Software. The Department will implement software to track fleet and building inspections on a regular basis. The software will automate the notification and documentation process when inspections are completed, repairs needed, and issues are resolved.

**Performance Data**

	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Actual 2016</b>
<b><i>Output Measures</i></b>					
Police calls for service	26,631	25,425	33,718	33,582	33,483
Alarm responses (burglar, hold-up & panic)	874	835	786	724	838
Custodial arrests	382	344	365	321	237
Investigations - Cases assigned	328	487	553	493	490
Investigations - Cases cleared	360	401	444	386	403
Motor Vehicle Accidents Investigated	1,039	1,189	1,082	1,018	966
-Injury auto accidents	131	145	113	113	130
Parking Tickets Issued	5,110	5,202	4,356	5,971	6,278
Traffic Tickets Issued	3,462	2,852	3,832	3,020	2,452
Local Ordinance Tickets Issued	-	-	164	191	154
Automated Red Light Enforcement tickets issued	1,344	759	1,000	1,105	1,165
-Route 45/Peterson Rd	155	105	95	229	250
-Milwaukee Ave/Artaius Blvd	405	183	215	92	196
-Peterson Rd/Butterfield Rd	784	471	690	784	719
-Peterson Rd/Milwaukee Ave	-	-	-	-	-
DUI arrests	111	81	125	96	57
Taxicab licenses issued	86	89	68	71	48
Administrative Adjudication Hearings	8	10	12	12	12
-Automated red light citations	31	11	37	23	32
-Parking citations	152	197	246	156	97
-Local Ordinance "P" tickets	-	-	78	25	26
-Building/Zoning	-	1	3	2	17
Traffic Enforcement Details					
-Number of traffic details completed	-	-	-	-	1,142
-Total number of hours	-	-	-	-	673
-Citations issued	-	-	-	-	308
-Written warnings issued	-	-	-	-	346
-Verbal warnings issued	-	-	-	-	310

**POLICE – ADMINISTRATIVE, COMMUNICATIONS & RECORDS**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0501-POLICE ADMIN, COMMUNICATION & RECORDS						
SALARIES & WAGES						
01-0501-1-701000	SALARIES - UNIFORMED	282,354	295,909	310,005	310,005	321,195
01-0501-1-702000	SALARIES - CIVILIAN	314,013	322,638	335,380	334,880	358,271
01-0501-1-704000	SALARIES - DISPATCHERS					
SALARIES & WAGES		596,367	618,547	645,385	644,885	679,466
EMPLOYEE BENEFITS						
01-0501-2-720000	INSURANCE	734,407	780,535	769,780	781,454	748,164
01-0501-2-740000	SICK LEAVE BUYBACK					
01-0501-2-747000	UNEMPLOYMENT BENEFITS					
01-0501-2-793000	EMPLOYER CONTRIBUTION IMRF	42,916	41,762	43,790	43,790	47,172
01-0501-2-794000	EMP CONTRIBUTION FICA/MEDICARE	27,143	27,848	30,070	28,885	32,065
EMPLOYEE BENEFITS		804,466	850,145	843,640	854,129	827,401
CONTRACTUAL						
01-0501-3-705000	CONTRACTUAL SERVICES	407,744	423,673	438,590	434,590	443,076
01-0501-3-721000	INTERGOVMTAL RISK MGMT AGENCY	135,524	122,773	129,370	133,861	123,400
01-0501-3-728000	MEDICAL SERVICES	868	600	3,635	7,185	8,535
01-0501-3-742000	COPY MACHINE LEASE	4,394	4,073	5,650	5,650	5,650
CONTRACTUAL		548,530	551,119	577,245	581,286	580,661
UTILITIES						
01-0501-4-710000	TELEPHONE	11,188	10,529	11,000	11,000	11,000
UTILITIES		11,188	10,529	11,000	11,000	11,000
COMMODITIES						
01-0501-5-706000	MATERIALS AND SUPPLIES	4,907	6,297	7,500	6,235	16,350
01-0501-5-722000	POSTAGE	2,510	2,968	2,750	2,750	2,750
01-0501-5-723000	OFFICE SUPPLIES	9,957	9,007	10,000	10,000	10,000
01-0501-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	13,565	12,048	13,200	12,450	13,225
01-0501-5-736000	CREDIT CARD FEES	1,644	2,132	1,700	1,850	1,950
01-0501-5-743000	PRINTING AND PUBLICATIONS	3,939	5,839	7,600	7,150	7,600
01-0501-5-752000	UNIFORMS	4,078	2,769	2,500	2,500	2,500
01-0501-5-799000	MISCELLANEOUS	414	1,093	1,000	1,450	11,700
COMMODITIES		41,014	42,153	46,250	44,385	66,075
REPAIRS & MAINTENANCE						
01-0501-7-714000	MAINT MOTOR VEHICLE FEES	10,900	11,120	11,345	11,345	11,345
01-0501-7-715000	MAINTENANCE OTHER EQUIPMENT	1,587	578	2,000	1,800	12,800
REPAIRS & MAINTENANCE		12,487	11,698	13,345	13,145	24,145
TRANSFERS						
01-0501-8-788000	TRANSFER BUILDING IMPR FUND	5,000	10,000	10,000	10,000	10,000
01-0501-8-789000	TECHNOLOGY EQUIP. & REPLACE					25,000
TRANSFERS		5,000	10,000	10,000	10,000	35,000
Totals for dept 0501-POLICE ADMIN, COMMUNICATION & RECORDS		2,019,052	2,094,191	2,146,865	2,158,830	2,223,748

**POLICE – POLICE PATROL**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0502-POLICE PATROL						
SALARIES & WAGES						
01-0502-1-701000	SALARIES - UNIFORMED	3,038,172	3,076,558	3,278,790	3,224,647	3,294,547
	SALARIES & WAGES	3,038,172	3,076,558	3,278,790	3,224,647	3,294,547
EMPLOYEE BENEFITS						
01-0502-2-720000	INSURANCE	0	290	0	0	0
01-0502-2-740000	SICK LEAVE BUYBACK	0	0	0	0	58,900
01-0502-2-786000	EMPLOYER CONTRIB-POL PENSION	1,414,282	2,306,006	1,750,300	1,747,600	2,016,848
01-0502-2-794000	EMP CONTRIBUTION FICA/MEDICARE	43,211	44,983	47,545	47,545	47,572
	EMPLOYEE BENEFITS	1,457,493	2,351,279	1,797,845	1,795,145	2,123,320
CONTRACTUAL						
01-0502-3-705000	CONTRACTUAL SERVICES	2,695	2,545	2,500	800	2,275
01-0502-3-730000	EQUIPMENT RENTAL AND USER FEES	5,375	5,375	7,075	7,075	7,575
01-0502-3-756000	NORTHERN ILLINOIS CRIME LAB					
	CONTRACTUAL	8,070	7,920	9,575	7,875	9,850
COMMODITIES						
01-0502-5-706000	MATERIALS AND SUPPLIES	25,564	24,598	28,925	28,125	50,550
01-0502-5-718000	SQUAD EQUIPMENT CHANGEOVER	22,938	30,793	22,300	25,500	
01-0502-5-720000	DUI EQUIPMENT	79,551	36,515	51,535	51,535	17,650
01-0502-5-720001	DRUG EXPENSES	2,804		5,000	7,225	7,000
01-0502-5-720002	GENERAL SEIZURE			1,000	175	1,000
01-0502-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	23,217	15,765	33,965	28,515	32,850
01-0502-5-752000	UNIFORMS	34,124	27,504	50,230	42,500	34,600
01-0502-5-791000	VEHICLE REPLACEMENT FUND FEES	117,325	130,000	124,120	124,120	
01-0502-5-799000	MISCELLANEOUS	240	10	100	97	100
	COMMODITIES	305,763	265,185	317,175	307,792	143,750
CAPITAL						
01-0502-6-790000	CAPITAL OUTLAY	7,299	15,322			
	CAPITAL	7,299	15,322			
REPAIRS & MAINTENANCE						
01-0502-7-714000	MAINT MOTOR VEHICLE FEES	160,640	163,855	167,135	167,135	167,135
01-0502-7-715000	MAINTENANCE OTHER EQUIPMENT	14,526	23,724	16,900	15,200	24,650
	REPAIRS & MAINTENANCE	175,166	187,579	184,035	182,335	191,785
Totals for dept 0502-POLICE PATROL		4,991,963	5,903,843	5,587,420	5,517,794	5,763,252

## **POLICE – INVESTIGATIONS**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0503-POLICE-INVESTIGATIONS						
SALARIES & WAGES						
01-0503-1-701000	SALARIES - UNIFORMED	577,601	692,603	721,270	661,097	737,196
	SALARIES & WAGES	577,601	692,603	721,270	661,097	737,196
EMPLOYEE BENEFITS						
01-0503-2-720000	INSURANCE					
01-0503-2-740000	SICK LEAVE BUYBACK					
01-0503-2-794000	EMP CONTRIBUTION FICA/MEDICARE	6,482	6,759	10,460	10,460	10,689
	EMPLOYEE BENEFITS	6,482	6,759	10,460	10,460	10,689
CONTRACTUAL						
01-0503-3-705000	CONTRACTUAL SERVICES	6,258	7,598	7,935	7,935	9,235
01-0503-3-756000	NORTHERN ILLINOIS CRIME LAB	29,410	29,816	30,505	30,505	32,311
	CONTRACTUAL	35,668	37,414	38,440	38,440	41,546
COMMODITIES						
01-0503-5-706000	MATERIALS AND SUPPLIES	4,954	3,619	9,450	8,725	18,825
01-0503-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	418	536	1,000	909	1,000
01-0503-5-752000	UNIFORMS	5,712	4,000	5,600	5,600	5,600
01-0503-5-786000	DRUG FORFEITURE EXPENSES					
01-0503-5-799000	MISCELLANEOUS	450		500		500
	COMMODITIES	11,534	8,155	16,550	15,234	25,925
CAPITAL						
01-0503-6-790000	CAPITAL OUTLAY					10,000
	CAPITAL					10,000
REPAIRS & MAINTENANCE						
01-0503-7-714000	MAINT MOTOR VEHICLE FEES	13,370	13,640	13,915	13,915	13,915
	REPAIRS & MAINTENANCE	13,370	13,640	13,915	13,915	13,915
Totals for dept 0503-POLICE-INVESTIGATIONS		644,655	758,571	800,635	739,146	839,271

**POLICE – PUBLIC EDUCATION**

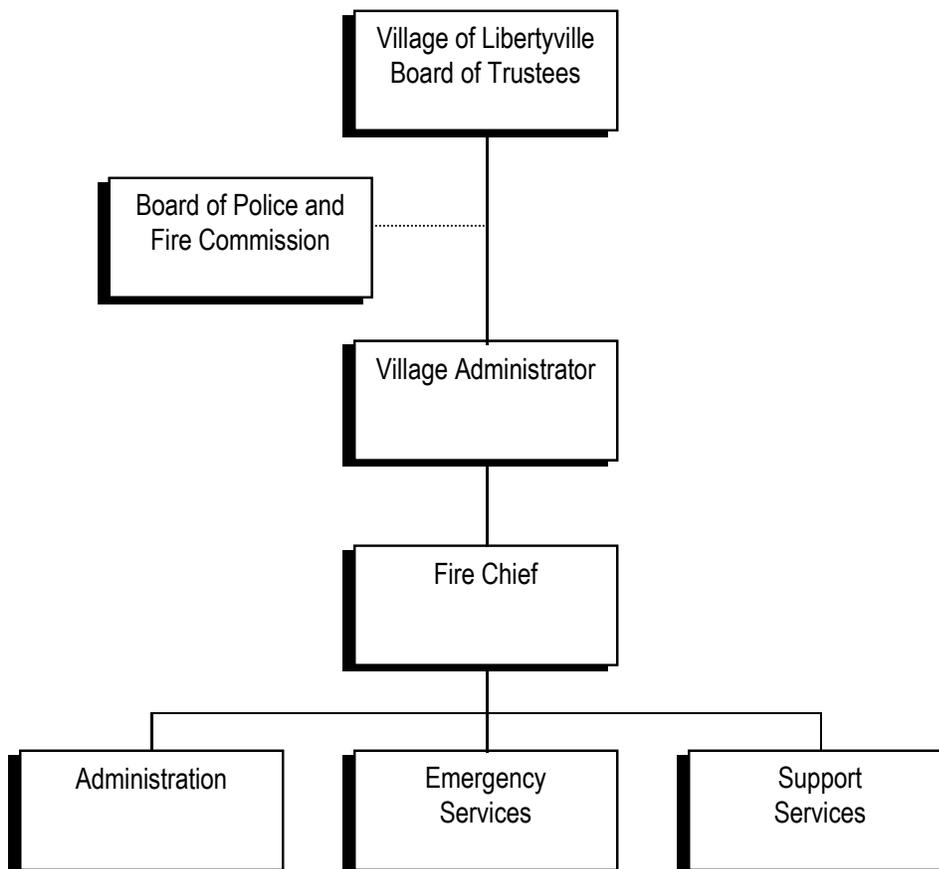
GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0504-POLICE-PUBLIC EDUCATION						
COMMODITIES						
01-0504-5-706000	MATERIALS AND SUPPLIES	1,010	5,503	8,500	8,500	10,250
	COMMODITIES	1,010	5,503	8,500	8,500	10,250
Totals for dept 0504-POLICE-PUBLIC EDUCATION		1,010	5,503	8,500	8,500	10,250

**POLICE – COMMUNITY SERVICE**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0505-POLICE-COMMUNITY SERVICES						
SALARIES & WAGES						
01-0505-1-702000	SALARIES - CIVILIAN	85,533	96,149	111,860	88,968	118,421
	SALARIES & WAGES	85,533	96,149	111,860	88,968	118,421
EMPLOYEE BENEFITS						
01-0505-2-720000	INSURANCE					
01-0505-2-793000	EMPLOYER CONTRIBUTION IMRF	4,257	4,187	4,655	4,655	5,163
01-0505-2-794000	EMP CONTRIBUTION FICA/MEDICARE	6,479	7,278	8,560	8,560	9,059
	EMPLOYEE BENEFITS	10,736	11,465	13,215	13,215	14,222
CONTRACTUAL						
01-0505-3-751000	ANIMAL CARE	749	420	1,200	900	1,200
	CONTRACTUAL	749	420	1,200	900	1,200
COMMODITIES						
01-0505-5-706000	MATERIALS AND SUPPLIES	72	1,187	500	450	500
01-0505-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES			500	400	500
01-0505-5-752000	UNIFORMS	1,797	1,015	1,500	1,500	1,500
	COMMODITIES	1,869	2,202	2,500	2,350	2,500
REPAIRS & MAINTENANCE						
01-0505-7-714000	MAINTENANCE VEHICLES	23,800	24,280	24,770	24,770	24,770
	REPAIRS & MAINTENANCE	23,800	24,280	24,770	24,770	24,770
Totals for dept 0505-POLICE-COMMUNITY SERVICES		122,687	134,516	153,545	130,203	161,113

# **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.

### **2017-18 Goals**

1. Evaluate Special Team and Public Education position strength. It is important to assure the Fire Department has personnel trained to handle the low frequency high risk special team tasks which include; divers, swiftwater technicians, sonar technicians, hazardous materials technicians, wildland firefighters, and technical rescue specialists. It is also important that the Fire Department maintain an effective public education/safety program which includes; Risk Watch, juvenile fire starter educators, and car seat technicians. Staff will evaluate each team in an effort to determine funding priorities and team strength. Once an evaluation is completed for each team, a plan will be completed which outlines appropriate number of needed team members and well as future budget priorities.
2. Update Fire Department HIPPA policies and forms. The Fire Department will evaluate the HIPPA policies and forms in an effort to consolidate policies and improve access to Patient Information. Revised policies and procedures will be distributed and all Fire Department personnel trained on the updates.
3. Develop a continuity of operations plan for the Fire Department. As part of a multiple year program which recently included the hiring of a Deputy Fire Chief and the reorganization of the Fire Department's administrative duties, there is a need to build continuity in administrative functions. Staff will evaluate all administrative functions and assignments to assure more than one person have the requisite knowledge and skills to manage or operate the particular assignment or function. This is not a succession plan, this is a continuity of government to assure all assignments and function will operate if someone is injured, on vacation, or retires.
4. Continue Incident Command level skill improvement through training. The Officers of the Fire Department will continue a multi-year program to improve Incident Command and Emergency Management skills. This will be completed in partnership with the Lake County Emergency Management Agency and the multi-year training and exercise plan.
5. Develop Public - Private Partnership to support disaster preparedness. This is a carryover goal from 2017-2018. The Fire Department has been developing curriculum to assist in the development of a private - public partnership program. In 2017 – 2018, Staff will reach out to the private sector, specifically faith and education based groups to start the program in an effort to be better prepared for emergencies or disasters in the Village or Fire District.
6. Update the departments' line of duty injury and death protocols. The department has a line of duty serious injury and death protocol which was developed in 2001. The protocol outlines what the department procedures are in the event of a serious accident or death. It is very important to be ready for such an incident and to be prepared to work with the family, investigating agencies, and other agencies, persons, or groups that may be involved. The protocol will be updated to meet current requirements and Village policies.

### Performance Data

	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Actual 2016</b>
<b><i>Output Measures</i></b>					
Total Calls for Service	3,823	3,758	3,983	4,275	4,276
Fire Calls	962	1,028	1,106	1,015	914
Rescue Calls	2,301	2,189	2,443	2,701	2,624
Trouble and Other	281	178	178	165	158
Fire Safety Inspections	830	1,097	1,038	1,574	1,536
Public Education Classes	159	182	157	100	106
Block Parties	29	44	40	46	44
Child Car Seat Installations	283	218	196	384	253
Plan Reviews: Village	272	339	226	270	216
Plan Reviews: District	72	74	84	87	91
<b><i>Effectiveness Measures</i></b>					
Number of Emergency Calls Which Overlapped	1,144	1,268	1,348	1,348	1,216
	29.90%	33.70%	34.00%	29.40%	28.40%
Emergency Call Processing Time (in seconds)	25.38	23.86	20.56	20.64	23.37
Emergency Calls Processed Within 60 Seconds	92.66%	94.33%	95.41%	95.26%	95.77%

**FIRE – GENERAL INFORMATION/INFORMATION SERVICES**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0601-FIRE-ADMINISTRATION						
SALARIES & WAGES						
01-0601-1-701000	SALARIES-UNIFORMED FULL-TIME	141,230	148,565	245,430	224,897	253,236
01-0601-1-704000	SALARIES-CIVILIAN	53,816	57,510	59,110	59,110	61,541
	SALARIES & WAGES	195,046	206,075	304,540	284,007	314,777
EMPLOYEE BENEFITS						
01-0601-2-720000	INSURANCE					
01-0601-2-793000	EMPLOYER CONTRIBUTION IMRF	7,356	7,308	7,745	7,745	8,103
01-0601-2-794000	EMP CONTRIBUTION FICA/MEDICARE	5,697	6,071	8,080	7,165	8,380
	EMPLOYEE BENEFITS	13,053	13,379	15,825	14,910	16,483
CONTRACTUAL						
01-0601-3-742000	COPY MACHINE LEASE	2,699	2,624	4,700	4,700	4,700
	CONTRACTUAL	2,699	2,624	4,700	4,700	4,700
UTILITIES						
01-0601-4-710000	TELEPHONE	15,813	17,688	17,000	18,489	18,500
	UTILITIES	15,813	17,688	17,000	18,489	18,500
COMMODITIES						
01-0601-5-722000	POSTAGE	1,288	694	1,600	1,600	1,600
01-0601-5-723000	OFFICE SUPPLIES	2,739	2,723	2,200	2,200	2,200
01-0601-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	687	429	2,765	2,024	5,755
01-0601-5-799000	MISCELLANEOUS	1,008	717	500	500	500
	COMMODITIES	5,722	4,563	7,065	6,324	10,055
CAPITAL						
01-0601-6-790000	CAPITAL OUTLAY	2,994	8,783			10,000
	CAPITAL	2,994	8,783			10,000
TRANSFERS						
01-0601-8-789000	TECHNOLOGY EQUIP. & REPLACE					16,000
	TRANSFERS					16,000
Totals for dept 0601-FIRE-ADMINISTRATION		235,327	253,112	349,130	328,430	390,515

## **FIRE – FIRE PREVENTION**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0602-FIRE PREVENTION						
SALARIES & WAGES						
01-0602-1-701000	SALARIES-UNIFORMED FULL-TIME	120,111	124,218	129,985	129,985	130,070
01-0602-1-704000	SALARIES-CIVILAIN	67,149	55,379	60,740	59,491	60,740
	SALARIES & WAGES	187,260	179,597	190,725	189,476	190,810
EMPLOYEE BENEFITS						
01-0602-2-720000	INSURANCE					
01-0602-2-793000	EMPLOYER CONTRIBUTION IMRF	9,226	7,167	7,850	7,850	7,997
01-0602-2-794000	EMP CONTRIBUTION FICA/MEDICARE	6,814	5,964	6,530	6,530	6,533
	EMPLOYEE BENEFITS	16,040	13,131	14,380	14,380	14,530
CONTRACTUAL						
01-0602-3-705000	CONTRACTUAL SERVICES	1,050	1,800	3,000	2,800	3,000
	CONTRACTUAL	1,050	1,800	3,000	2,800	3,000
COMMODITIES						
01-0602-5-723000	OFFICE SUPPLIES	267	405	250	250	250
01-0602-5-724000	PUBLIC EDUCATION	1,908	1,849	2,000	2,000	2,000
01-0602-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,450	2,991	5,550	5,550	5,650
	COMMODITIES	4,625	5,245	7,800	7,800	7,900
REPAIRS & MAINTENANCE						
01-0602-7-714000	MAINT MOTOR VEHICLE FEES	8,840	9,020	9,200	9,200	9,380
01-0602-7-715000	MAINTENANCE OTHER EQUIPMENT			200	200	200
	REPAIRS & MAINTENANCE	8,840	9,020	9,400	9,400	9,580
Totals for dept 0602-FIRE PREVENTION		217,815	208,793	225,305	223,856	225,820

**FIRE – EMERGENCY SERVICES**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0603-FIRE-EMERGENCY SERVICES						
SALARIES & WAGES						
01-0603-1-701000	SALARIES-UNIFORMED FULL-TIME	3,636,668	3,792,561	3,886,210	3,942,211	3,968,977
01-0603-1-704000	SALARIES-DISPATCHERS					
	SALARIES & WAGES	3,636,668	3,792,561	3,886,210	3,942,211	3,968,977
EMPLOYEE BENEFITS						
01-0603-2-720000	INSURANCE	682,288	810,164	873,290	838,606	919,765
01-0603-2-740000	SICK LEAVE BUYBACK	42,471				
01-0603-2-787000	EMPLOYER CONTRIB-FIRE PENSION	1,195,513	1,647,830	1,252,175	1,260,300	1,480,531
01-0603-2-789000	PAID ON CALL PENSIONS	2,800	2,800	2,800	2,800	2,800
01-0603-2-793000	EMPLOYER CONTRIBUTION IMRF					
01-0603-2-794000	EMP CONTRIBUTION FICA/MEDICARE	48,594	50,329	50,760	50,760	55,663
	EMPLOYEE BENEFITS	1,971,666	2,511,123	2,179,025	2,152,466	2,458,759
CONTRACTUAL						
01-0603-3-705000	CONTRACTURAL SERVICES	228,819	196,942	250,540	250,540	194,350
01-0603-3-721000	INTERGOVMTAL RISK MGMT AGENCY	106,454	122,804	126,720	124,720	113,039
01-0603-3-728000	TECHNICAL SERVICES	52,210	74,632	71,000	74,515	97,235
01-0603-3-730000	RENTAL & USER FEES	4,975	12,410	13,195	13,170	13,220
	CONTRACTUAL	392,458	406,788	461,455	462,945	417,844
COMMODITIES						
01-0603-5-707000	FIREFIGHTER SUPPLIES	20,831	18,451	21,070	21,070	21,070
01-0603-5-723000	OFFICE SUPPLIES			300	300	300
01-0603-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	30,256	19,792	38,590	36,340	42,866
01-0603-5-799000	MISCELLANEOUS		285	1,000	1,000	1,000
	COMMODITIES	51,087	38,528	60,960	58,710	65,236
CAPITAL						
01-0603-6-790000	CAPITAL OUTLAY			262,381		
	CAPITAL			262,381		
Totals for dept 0603-FIRE-EMERGENCY SERVICES		6,051,879	6,749,000	6,850,031	6,616,332	6,910,816

## **FIRE – SUPPORT SERVICES**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0604-FIRE-SUPPORT SERVICES						
SALARIES & WAGES						
01-0604-1-701000	SALARIES-UNIFORMED FULL-TIME	37,356	39,661	39,035	39,035	39,029
	SALARIES & WAGES	37,356	39,661	39,035	39,035	39,029
EMPLOYEE BENEFITS						
01-0604-2-720000	INSURANCE					
01-0604-2-794000	EMP CONTRIBUTION FICA/MEDICARE	526	557	565	565	566
	EMPLOYEE BENEFITS	526	557	565	565	566
CONTRACTUAL						
01-0604-3-705000	CONTRACTUAL SERVICES					9,850
	CONTRACTUAL					9,850
UTILITIES						
01-0604-4-709000	UTILITIES - STATION 3	26,846	23,012	25,700	25,700	26,900
	UTILITIES	26,846	23,012	25,700	25,700	26,900
COMMODITIES						
01-0604-5-706000	MATERIALS AND SUPPLIES	14,474	15,049	14,500	14,500	14,500
01-0604-5-707000	FIREFIGHTER SUPPLIES	25,068	42,978	24,800	24,800	31,180
01-0604-5-752000	UNIFORMS	20,983	24,055	23,350	23,350	24,350
01-0604-5-791000	VEHICLE REPLACEMENT FUND FEES	300,000	325,000	325,000	325,000	
01-0604-5-799000	MISCELLANEOUS	160				
	COMMODITIES	360,685	407,082	387,650	387,650	70,030
REPAIRS & MAINTENANCE						
01-0604-7-712000	MAINTENANCE BUILDINGS	19,411	27,854	21,570	21,570	23,500
01-0604-7-713000	MAINTENANCE GROUNDS	419	75	4,000	500	2,000
01-0604-7-714000	MAINT MOTOR VEHICLE FEES	207,525	211,685	216,060	216,060	219,700
01-0604-7-715000	MAINTENANCE OTHER EQUIPMENT	10,943	9,179	11,800	11,812	54,800
	REPAIRS & MAINTENANCE	238,298	248,793	253,430	249,942	300,000
TRANSFERS						
01-0604-8-789000	TRF PUB BLDG IMPR FUND	15,000	20,000	20,000	20,000	20,000
	TRANSFERS	15,000	20,000	20,000	20,000	20,000
Totals for dept 0604-FIRE-SUPPORT SERVICES		678,711	739,105	726,380	722,892	466,375

## **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.

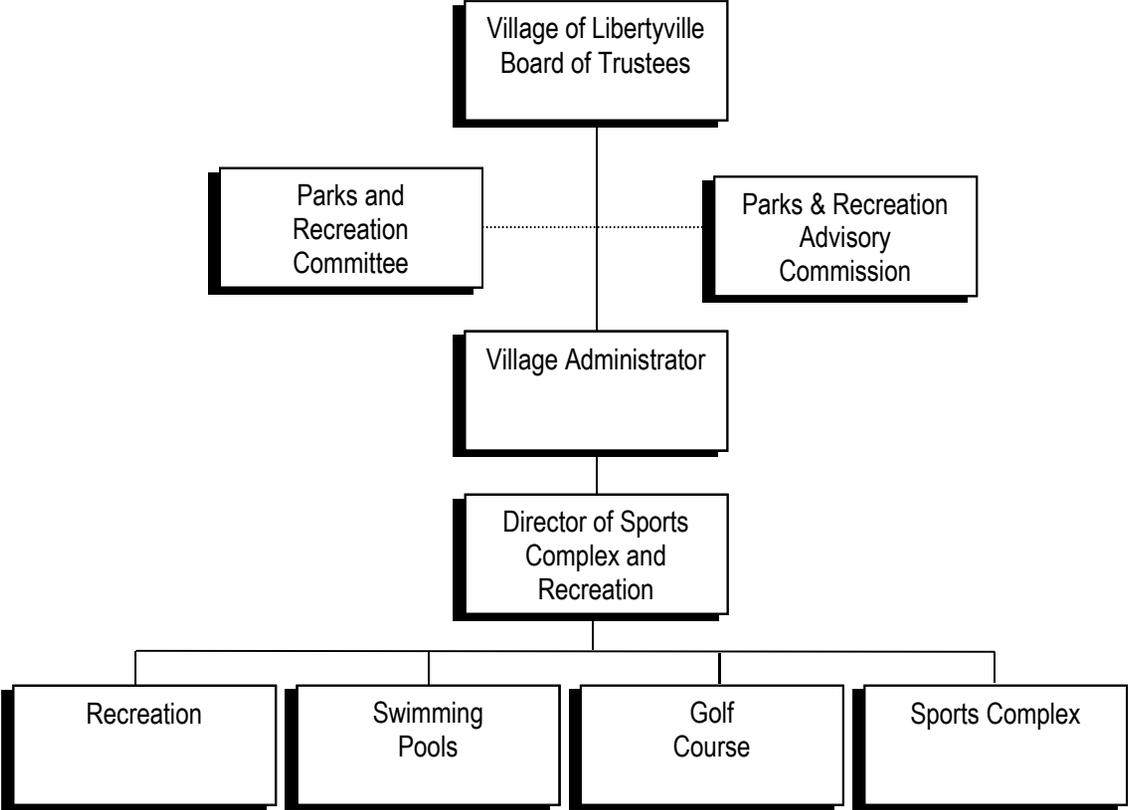
The EMA acts as the command and resource center when a disaster is declared. The EMA, through training, prepares the Village Departments for a disaster response and recovery should it be needed. A local Disaster Plan is utilized to help guide departments in this process.

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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 1000-EMERGENCY MANAGEMENT AGENCY						
CONTRACTUAL						
01-1000-3-728000	TECHNICAL SERVICES		1,763			
CONTRACTUAL			1,763			
UTILITIES						
01-1000-4-708000	ELECTRICITY	210	85	100	100	1,302
01-1000-4-710000	TELEPHONE	1,136	1,620			
UTILITIES		1,346	1,705	100	100	1,302
COMMODITIES						
01-1000-5-706000	MATERIALS AND SUPPLIES					
01-1000-5-717000	COMPUTER EQUIPMENT & SUPPLIES			350	350	350
01-1000-5-723000	OFFICE SUPPLIES	60	164	125	125	125
01-1000-5-724000	PUBLIC EDUCATION					
01-1000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	663	84	1,265	1,280	1,295
01-1000-5-799000	MISCELLANEOUS					
COMMODITIES		723	248	1,740	1,755	1,770
CAPITAL						
01-1000-6-790000	CAPITAL OUTLAYS	30,487	32,138	1,000	1,000	5,000
CAPITAL		30,487	32,138	1,000	1,000	5,000
REPAIRS & MAINTENANCE						
01-1000-7-715000	MAINTENANCE OTHER EQUIPMENT	5,605	1,125	5,500	5,500	4,300
REPAIRS & MAINTENANCE		5,605	1,125	5,500	5,500	4,300
TRANSFERS						
01-1000-8-789000	TECHNOLOGY EQUIP. & REPLACE	5,000				
TRANSFERS		5,000				
Totals for dept 1000-EMERGENCY MANAGEMENT AGENCY		43,161	36,979	8,340	8,355	12,372

# **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.

### **2017-18 Goals**

1. **Operations.** Continued focus on operations by increasing the regular observation for facilities and programs to ensure the overall quality experience for our customers. Formal and informal meetings, along with weekly Staff meetings, will provide an opportunity to review and adjust operations plans as needed. Monthly site inspections and status reports will enhance operation review.
2. **Facilities.** Maintaining the quality, standards, service and reputation of our Facilities will be a priority. This will be accomplished with regular weekly on-site inspections with Staff, and through pro-active maintenance in cooperation with the maintenance staff for Public Works. Monthly meetings will allow for periodic status reports.
3. **Outreach and Alliances.** Continue to foster positive teamwork 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
4. **Current Offerings and New Programming.** This area is of perpetual business focus. Continue to review all of our Recreational programs, activities, and events so as to improve our program offerings, their relevance and maximizing the benefits and financial impact. Gaining deeper input from Supervisors and front line employees with in-season and post-event suggestions and reaching out to customers with verbal and written feedback to seek their input to help us make improvements, changes and develop new programming, specifically in youth programs.
5. **Fiscal Management.** Continue to improve the financial results of our Recreation Department with monthly financial reviews as well as post-event evaluation with key supervisors. Maximizing revenues and managing expenses to produce favorable profit margins, while providing quality and affordable programming for Libertyville residents, and market-based pricing for non-residents
6. **Marketing and Awareness.** Drive awareness with aggressive marketing, publicity, promotion and advertising. Continue to develop creative, consistent, and regular messaging, to attract consumer business, as well as bolster our community image. Increase database by 10% in collection of customer information, and increased use of e-mailings, E-blast marketing efforts, and other electronic marketing mediums by 10%, including the Village website as a source for information about the Department.

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 and long term needs of our operations. Complete the relocation of the Bolander Hockey Rink to the Libertyville Sports Complex. Develop architectural plans for a future Splash Structure at Adler Pool. Renovate the kitchen at Adler Park Lodge and the concessions equipment at Adler Pool.

**Performance Data**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Estimated 2016-17</b>	<b>Projected 2017-18</b>
<b><i>Output Measures</i></b>					
Recreation Program Participants	16,497	15,196	16,730	16,025	16,800
Summer Day Camp Participants	1,859	1,704	2,346	2,325	2,350
Total Pool Usage	27,755	33,000	34,000	35,500	38,000
Swim Lesson Participants	1,226	1,100	1,063	1,155	1,200

## **RECREATION**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0702-RECREATION						
SALARIES & WAGES						
01-0702-1-701000	SALARIES - STAFF	207,137	217,200	225,555	225,555	233,209
01-0702-1-702000	SALARIES - TOT PROGRAMS	102,981	109,656	109,505	109,033	109,610
01-0702-1-703000	SALARIES - YOUTH PROGRAMS	101,446	120,997	124,525	125,196	127,984
01-0702-1-705000	SALARIES - SPECIAL EVENTS	20,542	19,585	25,990	25,270	24,995
SALARIES & WAGES		432,106	467,438	485,575	485,054	495,798
EMPLOYEE BENEFITS						
01-0702-2-720000	INSURANCE	44,629	44,813	44,630	43,771	45,942
01-0702-2-747000	UNEMPLOYMENT BENEFITS		393			
01-0702-2-793000	EMPLOYER CONTRIBUTION IMRF	35,629	35,198	36,800	35,831	30,706
01-0702-2-794000	EMP CONTRIBUTION FICA/MEDICARE	32,559	35,184	37,145	37,145	37,928
EMPLOYEE BENEFITS		112,817	115,588	118,575	116,747	114,576
CONTRACTUAL						
01-0702-3-713000	INDEPENDENT CONTRACTOR	75,349	86,506	83,900	83,659	84,400
01-0702-3-721000	INTERGOVMTAL RISK MGMT AGENCY	20,160	29,865	36,110	36,110	32,779
01-0702-3-728000	CONSULTING SERVICES		375			
01-0702-3-742000	COPY MACHINE LEASE	2,337	1,057			
CONTRACTUAL		97,846	117,803	120,010	119,769	117,179
UTILITIES						
01-0702-4-708000	ELECTRICITY	30,208	19,236	23,000	20,000	20,000
01-0702-4-709000	NORTH SHORE GAS	3,580	2,238	3,500	2,250	2,500
01-0702-4-710000	TELEPHONE	3,585	3,327	4,000	4,257	4,300
UTILITIES		37,373	24,801	30,500	26,507	26,800
COMMODITIES						
01-0702-5-706000	SUPPL & EXP - TOT PROGRAMS	8,656	10,085	10,440	10,500	12,740
01-0702-5-707000	SUPPL & EXP-YOUTH PROGRAMS	21,305	28,354	30,000	27,297	29,200
01-0702-5-716000	DANCE PROGRAM EXPENSE	6,768	8,273	8,100	7,092	8,100
01-0702-5-722000	SEASONAL BROCHURES	28,937	26,875	33,300	29,500	31,000
01-0702-5-723000	OFFICE SUPPLIES	5,630	7,423	8,000	6,000	6,500
01-0702-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	314	919	2,040	2,040	2,100
01-0702-5-732000	SUPPLIES & EXP -SPC EVNT FMLY	6,808	7,479	8,500	9,200	11,175
01-0702-5-736000	CREDIT CARD BANK FEE	19,031	20,239	20,000	21,000	22,000
01-0702-5-750000	REFUNDS	(135)				
01-0702-5-761000	BAD DEBT EXPENSE					
01-0702-5-788000	CASH SHORT	81	157			
01-0702-5-791000	TRANSFER VEHICLE REPLACEMENT					
01-0702-5-799000	MISCELLANEOUS	2,000	2,143	2,000	2,000	2,000
COMMODITIES		99,395	111,947	122,380	114,629	124,815
CAPITAL						
01-0702-6-790000	CAPITAL OUTLAY					7,500
CAPITAL						7,500
REPAIRS & MAINTENANCE						
01-0702-7-712000	MAINTENANCE BUILDING	24,699	28,198	21,440	21,140	28,510
01-0702-7-714000	MAINT MOTOR VEHICLE FEES	1,900	1,940	1,980	1,980	2,020
REPAIRS & MAINTENANCE		26,599	30,138	23,420	23,120	30,530
TRANSFERS						
01-0702-8-787000	TRANSFER BUILDING IMPR FUND	5,000	10,000	10,000	10,000	10,000
01-0702-8-788000	TRANSFER SPORTS COMPLEX-DEBT	833,731	913,497	831,690	831,690	1,047,493
TRANSFERS		838,731	923,497	841,690	841,690	1,057,493
Totals for dept 0702-RECREATION		1,644,867	1,791,212	1,742,150	1,727,516	1,974,691

## **RECREATION – SWIMMING POOL OPERATIONS**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0703-SWIMMING POOL OPERATIONS						
SALARIES & WAGES						
01-0703-1-701000	SALARIES - ADMINISTRATIVE	37,860	39,822	41,585	16,585	43,265
01-0703-1-702000	SALARIES - CONCESSIONS	6,354	5,458	6,120	6,579	6,528
01-0703-1-703000	SALARIES - PUBLIC SWIM	130,065	131,132	130,000	132,547	135,198
01-0703-1-704000	SALARIES - SWIM LESSONS	32,282	29,867	33,200	28,772	29,348
	SALARIES & WAGES	206,561	206,279	210,905	184,483	214,339
EMPLOYEE BENEFITS						
01-0703-2-720000	INSURANCE					
01-0703-2-793000	EMPLOYER CONTRIBUTION IMRF	5,913	5,530	5,450	5,450	5,697
01-0703-2-794000	EMP CONTRIBUTION FICA/MEDICARE	15,565	15,480	16,145	16,145	16,397
	EMPLOYEE BENEFITS	21,478	21,010	21,595	21,595	22,094
CONTRACTUAL						
01-0703-3-721000	INTERGOVMTAL RISK MGMT AGENCY	11,083	10,524	19,380	19,380	16,859
01-0703-3-742000	COPY MACHINE LEASE					
	CONTRACTUAL	11,083	10,524	19,380	19,380	16,859
UTILITIES						
01-0703-4-708000	ELECTRICITY	17,210	17,870	18,000	17,790	18,500
01-0703-4-709000	NORTH SHORE GAS	23,816	12,420	18,000	10,000	10,000
01-0703-4-710000	TELEPHONE	1,615	1,796	1,700	2,200	2,200
	UTILITIES	42,641	32,086	37,700	29,990	30,700
COMMODITIES						
01-0703-5-705000	SUPPLIES - SWIM LESSONS	1,404	2,041	1,900	2,570	2,395
01-0703-5-706000	MATERIALS AND SUPPLIES	4,267	5,121	5,125	5,112	5,270
01-0703-5-707000	SUPPLIES - MAINTENANCE	393	445	450	450	450
01-0703-5-723000	OFFICE SUPPLIES	240	264	250	232	250
01-0703-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,966	3,151	3,020	3,746	3,300
01-0703-5-730000	EQUIPMENT RENTAL					
01-0703-5-732000	CONCESSION EXPENSE	16,975	14,890	13,715	18,120	18,230
01-0703-5-734000	SPECIAL EVENTS	135	600	1,000	377	1,020
01-0703-5-752000	UNIFORMS	6,428	4,392	6,000	6,345	6,120
01-0703-5-799000	MISCELLANEOUS	2,399	2,312	2,100	5,073	6,000
	COMMODITIES	35,207	33,216	33,560	42,025	43,035
CAPITAL						
01-0703-6-790000	CAPITAL OUTLAYS	2,275	3,600	4,000	3,600	
	CAPITAL	2,275	3,600	4,000	3,600	
REPAIRS & MAINTENANCE						
01-0703-7-712000	MAINTENANCE BUILDING	5,135	5,107	6,500	6,450	7,505
01-0703-7-716000	MAINTENANCE POOLS	31,399	43,635	44,465	39,385	44,450
	REPAIRS & MAINTENANCE	36,534	48,742	50,965	45,835	51,955
Totals for dept 0703-SWIMMING POOL OPERATIONS		355,779	355,457	378,105	346,908	378,982

**RECREATION – LIBERTYVILLE GOLF COURSE**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0704-LIBERTYVILLE GOLF COURSE						
CONTRACTUAL						
01-0704-3-721000	INTERGOVMTAL RISK MGMT AGENCY	11,083	10,524			2,000
	CONTRACTUAL	11,083	10,524			2,000
REPAIRS & MAINTENANCE						
01-0704-7-712000	MAINTENANCE BUILDING	2,338	1,818	325	200	250
01-0704-7-713000	MAINTENANCE GROUNDS		9,219	10,220	9,350	20,050
01-0704-7-714000	MAINTENANCE VEHICLES					
01-0704-7-715000	MAINTENANCE OTHER EQUIPMENT		23			
	REPAIRS & MAINTENANCE	2,338	11,060	10,545	9,550	20,300
Totals for dept 0704-LIBERTYVILLE GOLF COURSE		13,421	21,584	10,545	9,550	22,300

## **RECREATION – SENIOR PROGRAMS**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 0705-SENIOR PROGRAMS						
SALARIES & WAGES						
01-0705-1-701000	SALARIES	20,968	21,937	39,360	30,998	37,178
	SALARIES & WAGES	20,968	21,937	39,360	30,998	37,178
EMPLOYEE BENEFITS						
01-0705-2-793000	EMPLOYER CONTRIBUTION IMRF	2,877	2,839	3,192	3,192	3,282
01-0705-2-794000	EMPLOYER CONTRIBUTION FICA/MED	1,604	1,678	1,863	1,863	2,844
	EMPLOYEE BENEFITS	4,481	4,517	5,055	5,055	6,126
CONTRACTUAL						
01-0705-3-713000	CONTRACTUAL SERVICES	16,997	16,828	15,500	15,000	15,000
	CONTRACTUAL	16,997	16,828	15,500	15,000	15,000
UTILITIES						
01-0705-4-709000	UTILITIES	324	345	345	345	375
	UTILITIES	324	345	345	345	375
COMMODITIES						
01-0705-5-706000	PROGRAM MATERIALS AND SUPPLIES	4,174	3,332	4,700	4,700	4,700
01-0705-5-707000	MEAL SUPPLIES	2,199	2,364	2,275	2,258	2,285
01-0705-5-714000	SENIOR TRIPS	4,838	3,745	5,100	4,295	5,100
01-0705-5-732000	SPECIAL EVENTS					
	COMMODITIES	11,211	9,441	12,075	11,253	12,085
Totals for dept 0705-SENIOR PROGRAMS		53,981	53,068	72,335	62,651	70,764

# Special Revenue Funds

## **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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
02-0000-0-601000	PROPERTY TAXES	23,130	22,500	22,770	22,770	23,040
02-0000-0-690000	INTEREST REVENUE	1	1			
02-0000-0-699000	MISCELLANEOUS REVENUES					
<b>TOTAL REVENUES</b>		<b>23,131</b>	<b>22,501</b>	<b>22,770</b>	<b>22,770</b>	<b>23,040</b>
<b>APPROPRIATIONS</b>						
CONTRACTUAL						
02-0000-0-728000	ADMINISTRATION FEES	1,200	1,250	1,275	1,275	1,275
02-0000-0-780000	RETENTION POND MAINT	4,259	3,997	4,145	3,200	3,300
02-0000-0-781000	LANDSCAPING	8,288	8,437	8,990	8,430	9,110
CONTRACTUAL		<b>13,747</b>	<b>13,684</b>	<b>14,410</b>	<b>12,905</b>	<b>13,685</b>
MISCELLANEOUS						
02-0000-0-799000	MISCELLANEOUS EXPENSE	2,130	6,477	9,015	8,500	9,015
MISCELLANEOUS		<b>2,130</b>	<b>6,477</b>	<b>9,015</b>	<b>8,500</b>	<b>9,015</b>
<b>TOTAL APPROPRIATIONS</b>		<b>15,877</b>	<b>20,161</b>	<b>23,425</b>	<b>21,405</b>	<b>22,700</b>

## **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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
CHARGES FOR SERVICES						
04-0000-5-632000	DONATIONS	2,780	53,027	1,000	5,164	1,200
04-0000-5-642000	SODA MACHINE REVENUE	895	1,093	1,500	164	
	CHARGES FOR SERVICES	3,675	54,120	2,500	5,328	1,200
<b>TOTAL REVENUES</b>		3,675	54,120	2,500	5,328	1,200
<b>APPROPRIATIONS</b>						
COMMODITIES						
04-0000-5-725000	SODA PURCHASE	1,258		1,500		
04-0000-5-726000	ANTIQUE FIRE TRUCK REPAIRS			2,000		2,000
04-0000-5-799000	EMS SUPPLIES	6,268	46,728	5,000	10,000	6,000
	COMMODITIES	7,526	46,728	8,500	10,000	8,000
<b>TOTAL APPROPRIATIONS</b>		7,526	46,728	8,500	10,000	8,000

**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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
MISCELLANEOUS						
05-0000-0-617000	FOREIGN FIRE TAX	46,686	49,655	45,000	51,043	45,000
05-0000-0-688000	NET APPR/DEPR FAIR MARKET VALUE					
05-0000-0-690000	INTEREST REVENUE	7	88		175	170
05-0000-0-699000	MISCELLANEOUS REVENUES					
MISCELLANEOUS		46,693	49,743	45,000	51,218	45,170
<b>TOTAL REVENUES</b>		46,693	49,743	45,000	51,218	45,170
<b>APPROPRIATIONS</b>						
MISCELLANEOUS						
05-0000-0-790000	FIRE FIGHTING/EMER MED EQUIP	28,191	21,883	66,418	68,000	90,000
05-0000-0-798000	TRANSFER TO GENERAL					
05-0000-0-799000	EMS SUPPLIES	428				
MISCELLANEOUS		28,619	21,883	66,418	68,000	90,000
<b>TOTAL APPROPRIATIONS</b>		28,619	21,883	66,418	68,000	90,000

## **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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
06-0000-0-601000	PROPERTY TAXES	21,368	21,165	20,525	20,525	21,140
06-0000-0-690000	INTEREST REVENUE	1	59			
06-0000-0-699000	MISCELLANEOUS REVENUES					
<b>TOTAL REVENUES</b>		<b>21,369</b>	<b>21,224</b>	<b>20,525</b>	<b>20,525</b>	<b>21,140</b>
<b>APPROPRIATIONS</b>						
CONTRACTUAL						
06-0000-0-728000	ADMINISTRATION FEES	1,200	1,250	1,275	1,275	1,275
06-0000-0-780000	RETENTION POND MAINT	4,000	2,990	5,000	2,990	32,100
06-0000-0-781000	LANDSCAPING	7,100	6,782	7,260	7,745	9,100
CONTRACTUAL		12,300	11,022	13,535	12,010	42,475
MISCELLANEOUS						
06-0000-0-799000	MISCELLANEOUS	3,160	998	7,050	2,000	7,190
MISCELLANEOUS		3,160	998	7,050	2,000	7,190
<b>TOTAL APPROPRIATIONS</b>		<b>15,460</b>	<b>12,020</b>	<b>20,585</b>	<b>14,010</b>	<b>49,665</b>

## **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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
07-0000-0-624000	MOTOR FUEL TAX	678,014	519,635	526,100	526,160	523,111
07-0000-0-625000	STATE REIMBURSEMENT					
07-0000-0-690000	INTEREST REVENUE	114	841	125	3,000	3,000
07-0000-0-699000	MISCELLANEOUS REVENUES					
<b>TOTAL REVENUES</b>		678,128	520,476	526,225	529,160	526,111
<b>APPROPRIATIONS</b>						
07-0000-0-706000	MATERIALS AND SUPPLIES					
07-0000-0-707000	STREETLIGHT ENERGY					
07-0000-0-716000	MAINT STREETS & ALLEYS	87,241	3,320			
07-0000-0-738000	ASPHALT RESURFACING	546,507	597,300	610,000	610,000	0
07-0000-0-799000	MISCELLANEOUS					
<b>TOTAL APPROPRIATIONS</b>		633,748	600,620	610,000	610,000	0

## **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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
13-0000-0-601000	HOTEL/MOTEL TAX	298,912	349,995	345,000	348,000	352,000
13-0000-0-611000	BANNER PROGRAM	21,300				
13-0000-0-625000	LCCF CONTRIBUTION-LIB DAYS	13,712	11,721	12,000	14,009	15,000
13-0000-0-680000	GRANTS					
13-0000-0-690000	INTEREST REVENUE	317	557	300	950	800
13-0000-0-699000	MISCELLANEOUS REVENUES	2,125	2,100		1,000	
<b>TOTAL REVENUES</b>		<b>336,366</b>	<b>365,048</b>	<b>357,300</b>	<b>375,009</b>	<b>377,800</b>
<b>APPROPRIATIONS</b>						
13-0000-0-701000	LIBERTYVILLE DAYS COSTS	24,442	20,368	30,280	23,643	28,000
13-0000-0-713000	DOWNTOWN BEAUTIFICATION	76,241	41,149	50,995	46,830	67,475
13-0000-0-720000	COOK HOUSE	9,901	61,955	54,500	38,900	56,700
13-0000-0-745000	DOG DAYS FESTIVAL		4,484		8,810	10,000
13-0000-0-750000	MAINSTREET LIBERTYVILLE	5,000	10,000	10,000	10,000	10,000
13-0000-0-755000	BANNER PROGRAM	25,557	1,883			
13-0000-0-757000	VILLAGE BAND	2,998	2,998	3,000	3,000	3,000
13-0000-0-759000	TOURISM PROMOTIONS	23,596	22,573	25,070	25,070	25,570
13-0000-0-760000	L C CONVENTION/VISITORS BUREAU	10,000	10,000	11,500	11,500	11,500
13-0000-0-761000	SPECIAL EVENTS	14,551	27,053	15,900	18,065	24,825
13-0000-0-762000	CIVIC CENTER	49,788	44,459	72,500	59,650	121,900
13-0000-0-770000	SPORTS COMPLEX MARKETING	55,040	53,183	55,825	55,500	56,900
TOTAL		297,114	300,105	329,570	300,968	415,870
<b>CONTRACTUAL</b>						
13-0000-0-781000	ADLER CULTURAL CENTER	36,564	18,322	58,300	39,818	94,500
CONTRACTUAL		36,564	18,322	58,300	39,818	94,500
<b>TOTAL APPROPRIATIONS</b>		<b>333,678</b>	<b>318,427</b>	<b>387,870</b>	<b>340,786</b>	<b>510,370</b>

## **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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
14-0000-0-665000	DOWNTOWN STATION - PERMIT FEES	148,350	156,241	159,000	168,000	168,000
14-0000-0-666000	DOWNTOWN STATION - DAILY FEES	32,883	24,866	28,000	28,000	28,000
14-0000-0-667000	NORTH CENTRAL STATION (137)	22,671	22,663	25,000	24,000	24,000
14-0000-0-668000	PRAIRIE CROSSINGS ST. (HARRIS)	95,929	92,557	105,000	95,907	96,000
14-0000-0-669000	LEGION LOT FEES					
14-0000-0-670000	DAILY ENVELOPE FEE	21,976	21,103	21,800	23,905	24,000
14-0000-0-671000	CONVENIENCE PASS-PRAIRIE XING	69,055	66,255	82,000	67,000	67,000
14-0000-0-688000	NET APPR/DEPR FAIR MKT VALUE	1,530	1,412			
14-0000-0-689000	GAIN ON SALE OF INVESTMENTS					
14-0000-0-690000	INTEREST REVENUE	4,516	7,024	4,500	6,000	4,500
14-0000-0-699000	MISCELLANEOUS REVENUES					
<b>TOTAL REVENUES</b>		<b>396,910</b>	<b>392,121</b>	<b>425,300</b>	<b>412,812</b>	<b>411,500</b>
<b>APPROPRIATIONS</b>						
<b>SALARIES &amp; WAGES</b>						
14-0000-1-701000	SALARIES	108,821	109,185	123,885	101,445	115,803
SALARIES & WAGES		108,821	109,185	123,885	101,445	115,803
<b>EMPLOYEE BENEFITS</b>						
14-0000-2-720000	INSURANCE	13,973	14,876	15,180	2,507	15,608
14-0000-2-747000	UNEMPLOYMENT BENEFITS					
14-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	14,942	14,129	16,230	14,000	15,247
14-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	8,000	8,022	9,475	9,300	8,859
EMPLOYEE BENEFITS		36,915	37,027	40,885	25,807	39,714
<b>CONTRACTUAL</b>						
14-0000-3-721000	INTERGOVMTAL RISK MGMT AGENCY	11,655	11,067	11,485	11,485	10,418
14-0000-3-729000	SOFTWARE MAINTENANCE	15,608	18,637	16,900	16,900	17,238
14-0000-3-730000	RENTAL OF LAND	7,500	6,600	6,600	6,600	6,600
CONTRACTUAL		34,763	36,304	34,985	34,985	34,256
<b>UTILITIES</b>						
14-0000-4-708000	ELECTRICITY	6,166	6,022	6,600	6,200	6,500
14-0000-4-710000	PHONE	2,372	2,459	2,485	2,400	2,485
UTILITIES		8,538	8,481	9,085	8,600	8,985
<b>COMMODITIES</b>						
14-0000-5-706000	MATERIALS AND SUPPLIES	2,966	2,533	2,950	1,500	2,000
14-0000-5-722000	POSTAGE	266	155	800		
14-0000-5-736000	CREDIT CARD FEES	14,652	13,190	15,000	13,623	14,200
14-0000-5-750000	REFUNDS	1,535	1,204	1,000	1,000	1,000
14-0000-5-761000	BAD DEBT EXPENSE					
14-0000-5-799000	MISCELLANEOUS					
COMMODITIES		19,419	17,082	19,750	16,123	17,200
<b>CAPITAL</b>						
14-0000-6-790000	CAPITAL OUTLAYS					7,250
14-0000-6-791000	DOWNTOWN STATION IMPROVEMENT			80,000	60,000	1,200,000
14-0000-6-792000	PRAIRIE CROSSING STATION IMPROVEMENT					365,000
CAPITAL				80,000	60,000	1,572,250
<b>REPAIRS &amp; MAINTENANCE</b>						
14-0000-7-713000	MAINTENANCE GROUNDS	87,375	72,531	106,685	112,243	112,385
REPAIRS & MAINTENANCE		87,375	72,531	106,685	112,243	112,385
<b>TOTAL APPROPRIATIONS</b>		<b>295,831</b>	<b>280,610</b>	<b>415,275</b>	<b>359,203</b>	<b>1,900,593</b>

Enterprise Fund  
Water and Sewer Fund

**WATER AND SEWER FUND REVENUES**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
20-0000-0-644000	WATER SALES	4,516,249	4,669,975	4,855,000	5,321,835	5,250,000
20-0000-0-645000	TANKER SALES	4,417	13,690	10,000	11,394	10,000
20-0000-0-646000	WATER SALES - PENALTIES	43,787	39,720	46,000	45,117	45,000
20-0000-0-647000	SEWER CHARGES	2,718,217	2,798,233	2,906,700	3,018,464	3,650,000
20-0000-0-648000	SEWER CHARGES - PENALTIES	27,412	25,098	25,000	30,157	26,500
20-0000-0-661000	WATER CONNECTION FEES	60,221	104,411	80,000	90,000	90,000
20-0000-0-662000	SEWER CONNECTION FEES	45,675	140,685	74,000	80,000	80,000
20-0000-0-663000	COUNTY SEWER CHARGE	434,251	447,338	448,000	475,169	546,834
20-0000-0-677000	DAMAGE TO VILLAGE PROPERTY	3,829	9,902			
20-0000-0-684000	METERS AND READOUTS	19,792	19,110	18,000	19,200	19,500
20-0000-0-688000	CHANGE IN FAIR MARKET VALUE	1,530	1,412			
20-0000-0-690000	INTEREST REVENUE	15,073	20,176	13,000	31,000	30,000
20-0000-0-695000	BOND ISSUE PREMIUM		10,215			
20-0000-0-696000	AMORTIZATION OF DEFERRED CELL TOWEF	8,000	8,000			
20-0000-0-698000	BOND PROCEEDS					
20-0000-0-699000	MISCELLANEOUS REVENUES	17,464	14,928	5,000	1,000	3,900
<b>TOTAL REVENUES</b>		<b>7,915,917</b>	<b>8,322,893</b>	<b>8,480,700</b>	<b>9,123,336</b>	<b>9,751,734</b>

## 2017-18 Goals

### **Water & Sewer Capital Improvements**

1. Screw Pump #3 Rehabilitation. In service since 12/1/1989, this is the oldest of the three screw pumps. At 27 years old, this pump is at the end of its service life and is in need of rehabilitation.
2. Clarifiers' #3 & #4 Rehabilitation. These Clarifiers date back to 1975 and have been online for 42 years. Some stop gap repairs were performed in 2003, however structural steel repairs were not performed and are needed to the weirs, launders and baffles. The coating should be addressed as well because it has been 14 years since the last painting.
3. Sludge Storage Tanks Recondition. The head space at the top of the storage tanks is corroding and causing loss of storage capacity. Installed in 1998, these 19 year old these tanks are in need of repair.
4. Dawes Lift Station Design. Built in 1973, this pump station has had collection system flow redirected to it making it a major lift station within system. The goal is to convert this station into a submersible station. Design work is slated for fiscal year 2017/2018 with construction occurring in 2019.
5. Chemical Phosphorous Removal. The wastewater facility must meet a mandated monthly phosphorus limit of 1.0 mg/L by April 1, 2019. Design work is expected to be completed by April 30, 2017 and construction to completed in October 2018. The schedule allows ample time for start-up and optimization assuring reliable operations and compliance of Special Condition 24 of the NPDES permit.
6. WWTP Facility Wide Improvements. Repair and replacement of aging infrastructure have been identified within the Facility Master Plan prepared by RHMG Engineering. Recommended capital improvements projects are prioritized and listed in the document for the next 10 years. C2MORE (Capacity, Condition, Maintenance, Operation, Reliability and Efficiency) asset management criteria was used to establish a recommended schedule. This schedule will be further evaluated and reviewed for further action.
7. Underground Improvements Program. Complete the construction of the replacement of aging and chronic breaker existing water mains on US Route 45 (Extending south from Peterson Road), Lange Court, Arbor Court and Cleveland Ave.
8. Sanitary Sewer Inflow & Infiltration Program. Continue to 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 try to complete work in Basin 7, which is the downtown area and identify the next Basin to begin work in.
9. Interior Lining of Red Top Water Storage Reservoir. Complete the engineering design and installation of an internal liner for the 1.0 million gallon water storage reservoir to ensure the structural integrity of this vital component of the Village's potable water distribution system.
10. National Pollutant Discharge Elimination System Permit (NPDES) Requirements. Based on the IEPA's mandates following the comment letter submitted December 12, 2016,

permits conditions will be met accordingly through design engineering.

11. Water & Sewer Capital Improvement Projects. Complete the engineering on capital projects in water and sewer that have been identified as priorities. Prepare the projects for bidding and construction.

## 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

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Estimated 2016-17</b>	<b>Projected 2017-18</b>
<b><i>Output Measures</i></b>					
Water Supplied (mgd)	2.487	2.454	2.240	2.430	2.500
Water Main Breaks	30	25	18	24	25
Service Calls	3,708	4,262	2,698	4,000	4,000
Meters Replaced	117	110	120	115	100
Large Meters Tested	8	10	6	8	10
Number of Meters Converted to Radio Read	654	520	513	450	300
Utility Locates	2,641	2,500	3,884	4,000	4,000
<b><i>Effectiveness Measures</i></b>					
Water Main Replacements	8,000	5,520	4,000	4,000	2,000
New Water Mains Installed	0.00	0.00	1.00	0.00	0.00
Number of Service	7,930	7,930	7,930	7,930	7,970
<b><i>Efficiency Measures</i></b>					
Water Rate per 1,000 gallons	\$5.90	\$6.14	\$6.20	\$6.40	\$6.40
Water Utility Accounts	7,555	7,573	7,581	7,590	7,630
No. of staff per no. of Village Water Accounts	1:1,247	1:1,382	1:1,263	1:1,265	1:1,271

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 2020-WATER DEPARTMENT						
SALARIES & WAGES						
20-2020-1-701000	SALARIES - ADMINISTRATIVE	192,819	207,062	199,940	197,600	197,702
20-2020-1-702000	SALARIES - CLERICAL	169,391	160,816	184,525	181,340	187,527
20-2020-1-703000	SALARIES - ENGINEERING	96,516	88,235	90,720	90,720	92,515
20-2020-1-704000	SALARIES - MAINTENANCE	371,584	363,620	356,765	356,765	363,217
	SALARIES & WAGES	830,310	819,733	831,950	826,425	840,961
EMPLOYEE BENEFITS						
20-2020-2-720000	INSURANCE	79,762	90,277	101,125	96,479	107,651
20-2020-2-740000	SICK LEAVE BUY BACK			16,420	16,420	
20-2020-2-793000	EMPLOYER CONTRIBUTION IMRF	111,355	111,531	109,380	109,380	104,788
20-2020-2-794000	EMP CONTRIBUTION FICA/MEDICARE	58,394	60,030	60,520	60,520	61,706
	EMPLOYEE BENEFITS	249,511	261,838	287,445	282,799	274,145
CONTRACTUAL						
20-2020-3-721000	INTERGOVMTAL RISK MGMT AGENCY	25,744	26,565	30,370	28,824	28,013
20-2020-3-728000	TECHNICAL SERVICES	62,668	97,767	64,825	87,817	67,825
	CONTRACTUAL	88,412	124,332	95,195	116,641	95,838
UTILITIES						
20-2020-4-708000	ELECTRICITY	42,216	45,264	45,650	45,650	45,650
20-2020-4-709000	NORTH SHORE GAS	5,628	3,907	5,000	5,000	5,000
20-2020-4-710000	TELEPHONE	7,251	8,916	10,000	10,000	10,000
	UTILITIES	55,095	58,087	60,650	60,650	60,650
COMMODITIES						
20-2020-5-706000	MATERIALS AND SUPPLIES	11,147	11,061	11,000	11,000	11,000
20-2020-5-722000	POSTAGE	14,005	12,301	15,000	13,000	15,000
20-2020-5-723000	OFFICE SUPPLIES	2,027	1,427	2,000	2,000	2,000
20-2020-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	5,373	6,795	7,595	6,995	7,295
20-2020-5-729000	METERS - NEW CONSTRUCTION	21,703	9,578	20,000	20,000	20,000
20-2020-5-736000	CREDIT CARD FEES	24,742	24,626	28,000	26,500	28,000
20-2020-5-752000	UNIFORMS	2,598	3,466	3,500	3,500	3,500
20-2020-5-761000	BAD DEBT EXPENSE	363	340	500	2,000	2,000
20-2020-5-791000	VEHICLE REPLACEMENT FUND FEES	41,000	43,750	48,960	48,960	
20-2020-5-798000	PURCHASE OF WATER - CLCJAWA	2,145,913	2,128,046	2,109,295	2,170,000	2,203,000
20-2020-5-799000	MISCELLANEOUS	1,842	714,682	4,500	4,500	4,500
	COMMODITIES	2,270,713	2,956,072	2,250,350	2,308,455	2,296,295
CAPITAL						
20-2020-6-760000	DEPRECIATION	1,135,724	1,212,952			
20-2020-6-790000	CAPITAL OUTLAY	3,875		2,500	2,500	
	CAPITAL	1,139,599	1,212,952	2,500	2,500	
REPAIRS & MAINTENANCE						
20-2020-7-712000	MAINTENANCE BLDG AND GROUNDS	28,502	29,285	28,500	28,500	30,750
20-2020-7-714000	MAINT MOTOR VEHICLE FEES	42,070	42,910	43,770	43,770	44,645
20-2020-7-715000	MAINTENANCE OTHER EQUIPMENT	9,672	12,017	15,500	15,500	15,500
20-2020-7-716000	MAINTENANCE WATER LINE	87,205	74,452	80,000	90,000	90,000
	REPAIRS & MAINTENANCE	167,449	158,664	167,770	177,770	180,895
TRANSFERS						
20-2020-8-789000	TECHNOLOGY EQUIP & REPLMT FEES	35,000	35,000	40,000	40,000	40,000
	TRANSFERS	35,000	35,000	40,000	40,000	40,000
TOTAL APPROPRIATIONS		4,836,089	5,626,678	3,735,860	3,815,240	3,788,784

## **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**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Estimated 2016-17</b>	<b>Projected 2017-18</b>
<b><i>Output Measures</i></b>					
Sewer Cleaned (l.f)	146,153	108,189	110,288	120,000	140,000
Manholes Repaired	22	55	40	40	75
Manholes Inspected	487	694	852	700	700
Sewer Televised (miles)	7.45	7.45	6.35	6.00	5.00
Lift Station Maintenance (hours)	1,358	1,160	1,350	1,350	1,350
<b><i>Effectiveness Measures</i></b>					
Miles of Sanitary Sewer	95.20	95.20	95.20	95.20	95.00
Percentage of Sanitary Sewer Cleaned (miles)	29.08%	21.52%	21.94%	23.87%	27.85%
Sewer Blockages Reported by Customers	16	11	6	10	10
Sewer Blockages in Village Sewer Mains	17	7	6	10	10
<b><i>Efficiency Measures</i></b>					
Rate per 1,000 Gallons	\$3.90	\$4.01	\$4.01	\$4.13	\$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

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 2021-SEWER DEPARTMENT						
SALARIES & WAGES						
20-2021-1-701000	SALARIES - ADMINISTRATIVE	126,604	137,276	135,555	135,555	142,548
20-2021-1-703000	SALARIES - ENGINEERING	82,448	73,682	75,690	75,690	77,796
20-2021-1-704000	SALARIES - MAINTENANCE	261,147	255,165	272,550	272,550	287,312
	SALARIES & WAGES	470,199	466,123	483,795	483,795	507,656
EMPLOYEE BENEFITS						
20-2021-2-720000	INSURANCE	48,334	45,882	48,075	45,888	46,262
20-2021-2-740000	SICK LEAVE BUY BACK		13,708			
20-2021-2-793000	EMPLOYER CONTRIBUTION IMRF	61,895	62,846	62,645	62,645	66,841
20-2021-2-794000	EMP CONTRIBUTION FICA/MEDICARE	33,260	34,106	35,375	35,375	37,401
	EMPLOYEE BENEFITS	143,489	156,542	146,095	143,908	150,504
CONTRACTUAL						
20-2021-3-721000	INTERGOVMTAL RISK MGMT AGENCY	25,522	24,346	30,150	29,150	28,013
20-2021-3-728000	TECHNICAL SERVICES	5,254	2,109	3,475	3,305	24,105
	CONTRACTUAL	30,776	26,455	33,625	32,455	52,118
UTILITIES						
20-2021-4-707000	COUNTY SEWER SERVICE	630,561	603,604	605,000	607,985	610,000
20-2021-4-708000	ELECTRICITY	17,070	19,198	16,500	18,000	18,000
20-2021-4-709000	NATURAL GAS	1,653	1,632	1,800	1,800	1,800
20-2021-4-710000	TELEPHONE	2,512	3,287	3,200	4,000	4,000
	UTILITIES	651,796	627,721	626,500	631,785	633,800
COMMODITIES						
20-2021-5-706000	MATERIALS AND SUPPLIES	4,079	4,208	4,700	4,700	4,700
20-2021-5-722000	POSTAGE	10,744	11,032	9,500	10,000	10,000
20-2021-5-723000	OFFICE SUPPLIES					
20-2021-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	554	716	4,905	4,325	2,410
20-2021-5-752000	UNIFORMS	995	1,038	1,250	1,250	1,250
20-2021-5-791000	VEHICLE REPLACEMENT FUND FEES	22,060	29,590	29,590	29,590	
20-2021-5-799000	MISCELLANEOUS	146		500	500	500
	COMMODITIES	38,578	46,584	50,445	50,365	18,860
CAPITAL						
20-2021-6-760000	DEPRECIATION					
20-2021-6-790000	CAPITAL OUTLAY	3,661		2,500	2,500	
	CAPITAL	3,661		2,500	2,500	
REPAIRS & MAINTENANCE						
20-2021-7-714000	MAINT MOTOR VEHICLE FEES	26,130	26,650	27,185	27,185	27,730
20-2021-7-715000	MAINTENANCE LIFT STATIONS	20,182	17,288	29,000	23,500	38,500
20-2021-7-716000	MAINTENANCE SEWER LINES	9,335	21,566	31,000	31,000	31,000
	REPAIRS & MAINTENANCE	55,647	65,504	87,185	81,685	97,230
TRANSFERS						
20-2021-8-789000	TRANSFER TECHNOLOGY FUND	35,000	35,000	40,000	40,000	40,000
	TRANSFERS	35,000	35,000	40,000	40,000	40,000
TOTAL APPROPRIATIONS		1,429,146	1,423,929	1,470,145	1,466,493	1,500,168

## **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**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Estimated 2016-17</b>	<b>Projected 2017-18</b>
<b><i>Output Measures</i></b>					
Wastewater Treated (Billion Gal/year)	1.100	1.127	1.300	1.230	1.250
Excess Flow	25	20	30	15	30
Remaining Treatment Allocation to Lake County and Green Oaks (apd)	140,000	140,000	140,000	140,000	140,000
Work Orders Completed	1,428	1,450	1,500	1,421	1,500
Lift Station Maintenance (hours)	1,358	1,443	1,400	1,206	1,400
Average Daily Flow Million gal/day	3.080	3.09	3.10	3.10	3.10
<b><i>Effectiveness Measures</i></b>					
Annual dry tons of biosolids hauled to agricultural land (Jan-Dec Calendar year) Per Sludge permit	303.452	275	310	330	310
Number of odor complaints	1	1	1	6	1
<b><i>Efficiency Measures</i></b>					
Number of staff per 1 million gallons of wastewater treated	0.620	0.618	0.620	0.620	0.620
Effluent Parameters (standard)					
BOD5 (10 mg/l)	1.80	1.80	2.00	2.00	2.00
TSS (12 mg/l)	1.80	2.60	3.00	3.00	3.00
Ammonia Nitrogen					
April-October (Avg. 1.5 mg/l)	0.037	0.36	0.40	0.40	0.40
November-February (Avg. 4.0 mg/l)	0.640	0.58	0.60	0.60	0.60
March (Avg. 2.4 mg/l)	0.720	0.72	0.80	0.80	0.80

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 2022-WASTE WATER TREATMENT PLANT						
SALARIES & WAGES						
20-2022-1-701000	SALARIES - ADMINISTRATIVE	58,606	64,973	61,715	61,715	66,087
20-2022-1-704000	SALARIES - OPERATORS	355,532	382,440	399,415	399,415	411,322
	SALARIES & WAGES	414,138	447,413	461,130	461,130	477,409
EMPLOYEE BENEFITS						
20-2022-2-720000	INSURANCE	76,363	81,991	83,840	83,800	86,284
20-2022-2-740000	SICK LEAVE BUYBACK	39,430			30,650	
20-2022-2-793000	EMPLOYER CONTRIBUTION IMRF	60,830	59,632	60,470	60,470	54,157
20-2022-2-794000	EMP CONTRIBUTION FICA/MEDICARE	32,396	32,363	34,375	34,375	31,466
	EMPLOYEE BENEFITS	209,019	173,986	178,685	209,295	171,907
CONTRACTUAL						
20-2022-3-705000	CONTRACTUAL SERVICES					50,000
20-2022-3-721000	INTERGOVMTAL RISK MGMT AGENCY	26,795	24,446	30,370	28,000	28,013
20-2022-3-728000	TECHNICAL SERVICES	25,538	32,230	41,300	46,300	43,900
	CONTRACTUAL	52,333	56,676	71,670	74,300	121,913
UTILITIES						
20-2022-4-708000	ELECTRICITY	174,139	239,217	193,815	189,800	194,250
20-2022-4-709000	NORTH SHORE GAS	37,673	22,811	30,600	30,600	30,600
20-2022-4-710000	TELEPHONE	4,171	3,013	4,000	4,000	4,000
	UTILITIES	215,983	265,041	228,415	224,400	228,850
COMMODITIES						
20-2022-5-706000	MATERIALS AND SUPPLIES	20,809	19,123	24,400	20,000	25,800
20-2022-5-707000	CHEMICALS	15,031	35,965	27,500	27,780	43,800
20-2022-5-718000	SLUDGE REMOVAL	123,748	193,016	142,200	142,200	144,800
20-2022-5-723000	OFFICE SUPPLIES	61	139			
20-2022-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	503	12,332	13,265	13,130	13,335
20-2022-5-752000	UNIFORMS	2,465	1,641	2,425	2,525	2,525
20-2022-5-791000	VEHICLE REPLACEMENT FUND FEES	15,260	11,530	11,630	11,630	
20-2022-5-799000	MISCELLANEOUS	158	(6)	250	250	250
	COMMODITIES	178,035	273,740	221,670	217,515	230,510
REPAIRS & MAINTENANCE						
20-2022-7-712000	MAINT - BUILDING & GROUNDS	66,274	57,256	75,275	70,000	65,200
20-2022-7-714000	MAINTENANCE VEHICLES	24,240	24,725	25,220	25,220	25,725
20-2022-7-715000	MAINTENANCE OTHER EQUIPMENT	59,013	49,657	57,500	50,000	66,600
	REPAIRS & MAINTENANCE	149,527	131,638	157,995	145,220	157,525
TRANSFERS						
20-2022-8-789000	TRANSFER TECHNOLOGY FUND	20,000	20,000	20,000	20,000	20,000
	TRANSFERS	20,000	20,000	20,000	20,000	20,000
Totals for dept 2022-WASTE WATER TREATMENT PLANT		1,239,035	1,368,494	1,339,565	1,351,860	1,408,114

## **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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 2023-UTILITY-DEBT SERVICE						
DEBT SERVICE						
20-2023-9-728000	BOND ISSUE COSTS		48,238			
20-2023-9-794000	LOSS ON REFUNDING					
20-2023-9-795000	PRINCIPAL PAYMENTS			660,000	660,000	675,000
20-2023-9-796000	INTEREST PAYMENTS	284,600	331,185	375,640	375,038	359,238
20-2023-9-797000	PAYING AGENT FEES	1,356	1,356	1,850	1,850	
	DEBT SERVICE	285,956	380,779	1,037,490	1,036,888	1,034,238
Totals for dept 2023-UTILITY-DEBT SERVICE		285,956	380,779	1,037,490	1,036,888	1,034,238

**UTILITY – CAPITAL IMPROVEMENTS**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
Dept 2024-UTILITY-CAPITAL IMPROVEMENT						
COMMODITIES						
20-2024-5-788000	REPLACEMENT METERS	86,618	86,870	89,100	89,100	89,100
20-2024-5-793000	HYDRANTS, VALVES, MISC	32,278	44,998	64,500	64,500	64,500
20-2024-5-799000	MISCELLANEOUS		25,000	25,000	25,000	25,000
COMMODITIES		118,896	156,868	178,600	178,600	178,600
CAPITAL						
20-2024-6-750000	WWTP IMPR	4,055	258,574	882,100	848,860	2,983,400
20-2024-6-761000	WATERMAIN IMPROVEMENTS			75,000		75,000
20-2024-6-772000	UNDERGROUND IMPROVEMENT	31,012	380,706	1,943,000	1,396,000	1,452,730
20-2024-6-775000	SANITARY SEWER RELOCATION			135,000		175,000
20-2024-6-776000	SANITARY SEWER REPAIRS	47	91,425	110,000	110,000	470,000
20-2024-6-777000	LIFT STATION IMPROVEMENTS	25	33,918	323,000	184,400	206,640
20-2024-6-778000	WELL CAPACITY STUDY					
20-2024-6-779000	WATER/SEWER RIVER CROSSING					
20-2024-6-781000	RESIDENTIAL LEAD SERVICE REPLACE INCENTI					25,000
20-2024-6-783000	NORTHWEST AREA SANITARY IMPR					
20-2024-6-795000	SCADA IMPROVEMENTS	11,388	11,679	17,000	17,000	250,000
20-2024-6-796000	WATER STORAGE TANK REHAB					
CAPITAL		46,527	776,302	3,485,100	2,556,260	5,637,770
Totals for dept 2024-UTILITY-CAPITAL IMPROVEMENT		165,423	933,170	3,663,700	2,734,860	5,816,370

Enterprise Fund  
Sports Complex

## **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.

### **2017-18 Goals**

1. **Operations.** Continue to improve the overall operation of the LSC business units focusing on the customer experience and customer service. Management supervision, and observation, along with interaction with customers, will facilitate successful fulfillment. Monthly safety and security reviews will help ensure a positive atmosphere for our customers. Weekly meetings with Staff, along with regular interaction with Managers on Duty and monthly meetings with hourly staff will enhance clarity and understanding of operational standards.
2. **Sales and Revenues.** Enhancement of overall revenue production and improving profit margins of each business unit at the LSC. Maintaining and retaining our current clients as well as aggressively pursuing new customers and clients. Increasing participation in daily 'walk-up' Open Gym business and increasing LSC sponsorship revenues will be a focus. Continue regular sales-specific meetings with the front-line Staff responsible for generating revenue will enable the Department to improve overall revenues by 10% target.
3. **Programming and Events.** Improve all programs and increase revenues along with customer participation. Continue to grow rental business and maintain clients that already annually rent facilities. Continue "owned" events to drive revenues, customer discovery and awareness. Adding at least two more unique events or programs to build calendar and expand the portfolio of capabilities and new revenue streams.
4. **Marketing and Awareness.** Continue to heighten the awareness of each business unit of the LSC with aggressive marketing, publicity, promotion and advertising. Continue to enhance the LSC image and reputation in the marketplace in seeking new customers and new events. Increase frequency of e-mailings, E-blasts and other electronic marketing mediums by 10%. Create 'followings' for the LSC business units with Facebook and Twitter. Gain roadside and/or 'trailblazing' LSC directional signage on County and State roads leading to the LSC.
5. **Alliances.** Continue to culture, build and create alliances with Libertyville area businesses, the Lake County corporate market, Chambers of Commerce, Convention & Visitors Bureaus, local school districts, MainStreet Libertyville, schools and other key strategic partners.

6. Maintenance. Using available resources, improve, and make a priority, the maintenance, repairs and cleanliness of each business unit at the LSC. Monitor daily, meet weekly and communicate regularly to anticipate issues and to seek expedient results. Continue to direct, inspect and seek the highest quality of work conducted by the contracted companies hired for custodial and grounds maintenance at the LSC campus. Increase regular inspection of equipment and facilities, at least once a month, to enable safe and sustained usage by customers.
7. Customer Knowledge. Regular on-site interaction, observation and dialogue with customers to learn experiences and to gain insight to improve our programs and operations. Continue to seek customer ideas to earn repeat business, learn of new business opportunities and add more testimonials to share with potential clients. Use surveys to provide firsthand customer knowledge. Increase use of social media communication for customer knowledge.
8. Capital Improvement Needs. Work within the 10-Year Capital Improvement Plan to identify, modify and prioritize capital improvements for current and future needs of the LSC. Projects to complete in 2017-2018 include the Exterior Painting of the LSC, replacing of the 10 scoreboards, renovation improvements to the LSC concession operations, and the addition of a new washer-dryer for the Fitness Center.

**Performance Data**

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Projected 2017-18
<b><i>Output Measures</i></b>					
Adult Soft Ball Teams	105	80	80	82	85
Adult Soccer Teams	62	55	59	55	62
Youth Soccer Teams	104	84	95	96	96
Health Club Memberships	920	933	1,123	1,123	1,150
Birthday Parties Booked	144	153	150	160	170
\$5 Range Cards Sold	3,704	3,378	4,161	3,800	4,555
\$10 Range Cards Sold	7,871	7,527	8,395	7,500	8,550
\$20 Range Cards Sold	5,168	5,088	5,795	5,100	5,995
\$50 Range Cards Sold	797	772	775	670	805
\$100 Range Cards Sold	343	335	365	320	385

**SPORTS COMPLEX - REVENUES**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2017-18 APPROVED BUDGET
<b>ESTIMATED REVENUES</b>						
<b>Dept 6001-LSC-INDOOR SPORTS CENTER</b>						
60-6001-0-6060	ADULT PROGRAMS	78,951	79,995	90,000	91,498	90,000
60-6001-0-6070	BASKETBALL PROGRAMS	85,105	90,785	90,000	92,006	91,000
60-6001-0-6080	SOCCER PROGRAMS	194,458	211,982	190,000	213,385	212,000
60-6001-0-6100	YOUTH PROGRAMS	69,463	82,006	78,000	79,908	75,000
60-6001-0-6110	CONTRACTUAL PROGRAM FEES	54,342	37,284	46,500	54,391	69,160
60-6001-0-6120	FACILITY RENTALS	25,837	22,763	15,000	21,349	23,000
60-6001-0-6130	VIDEO GAMES	(10)	0	0	0	0
60-6001-0-6140	BIRTHDAY PARTIES	38,381	35,318	35,000	42,120	38,000
60-6001-0-6150	VENDING	6,051	3,833	5,400	4,050	5,500
60-6001-0-6160	CLIMBING WALL	47,904	49,974	45,000	28,309	45,000
60-6001-0-6170	SPORTS FLOOR RENTAL	881,690	862,402	875,000	907,045	875,000
60-6001-0-6180	OPEN GYM/DROP-IN FEES	125,905	97,800	125,000	121,320	125,000
60-6001-0-6190	FITNESS CLASSES	17,973	17,674	17,000	13,456	17,000
60-6001-0-6200	FITNESS MEMBERSHIPS	406,988	357,863	375,000	353,702	360,000
60-6001-0-6210	LEASE REVENUES	45,058	75,757	64,645	65,792	65,519
60-6001-0-6220	SPONSORSHIP INCOME	41,981	21,562	57,600	21,924	55,000
60-6001-0-6230	PERSONAL TRAINER	23,040	23,872	30,500	20,970	25,000
60-6001-0-6390	CONCESSION	216,560	219,534	220,000	205,631	223,000
60-6001-0-6770	DAMAGE TO VILLAGE EQUIPMENT	2,538	0	0	0	0
60-6001-0-6880	CASH OVER	1,057	893	0	1,058	0
60-6001-0-6990	MISCELLANEOUS REVENUES	2,421	713,820	0	369	0
		2,365,693	3,005,117	2,359,645	2,338,283	2,394,179
<b>Totals for dept 6001-LSC-INDOOR SPORTS CENTER</b>		<b>2,365,693</b>	<b>3,005,117</b>	<b>2,359,645</b>	<b>2,338,283</b>	<b>2,394,179</b>
<b>Dept 6002-LSC-GOLF LEARNING CENTER</b>						
60-6002-0-6300	RANGE BALLS	264,513	279,080	295,000	223,056	295,000
60-6002-0-6310	EQUIPMENT RENTAL	146	181	325	127	325
60-6002-0-6320	PRO SHOP MERCHANDISE	21,518	16,000	17,500	17,932	21,000
60-6002-0-6330	LESSONS	11,686	11,063	15,000	10,022	15,000
60-6002-0-6350	GOLF RANGE RENTAL	9,243	10,665	11,000	1,780	11,000
60-6002-0-6360	SPECIAL EVENTS	1,768		1,000	1,575	1,000
60-6002-0-6370	CLUB FITTING	263	50	325	0	325
60-6002-0-6490	MISCELLANEOUS REVENUES	0	6,528	250	207	250
		309,137	323,567	340,400	254,699	343,900
<b>Totals for dept 6002-LSC-GOLF LEARNING CENTER</b>		<b>309,137</b>	<b>323,567</b>	<b>340,400</b>	<b>254,699</b>	<b>343,900</b>
<b>Dept 6003-LSC-FAMILY ENTERTAINMENT CENTER</b>						
60-6003-0-6210	LEASE REVENUES	50,252	53,629	45,780	55,021	23,347
		50,252	53,629	45,780	55,021	23,347
<b>Totals for dept 6003-LSC-FAMILY ENTERTAINMENT CENTER</b>		<b>50,252</b>	<b>53,629</b>	<b>45,780</b>	<b>55,021</b>	<b>23,347</b>
<b>Dept 6004-LSC-GENERAL</b>						
60-6004-0-6970	TRANSFER FROM GENERAL-DEBT	833,731	1,224,647	1,063,690	1,198,011	1,272,493
		833,731	1,224,647	1,063,690	1,198,011	1,272,493
<b>Totals for dept 6004-LSC-GENERAL</b>		<b>833,731</b>	<b>1,224,647</b>	<b>1,063,690</b>	<b>1,198,011</b>	<b>1,272,493</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>3,558,813</b>	<b>4,606,960</b>	<b>3,809,515</b>	<b>3,846,014</b>	<b>4,033,919</b>

**SPORTS COMPLEX – INDOOR FACILITY**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2017-18 APPROVED BUDGET
Dept 6001-LSC-INDOOR SPORTS CENTER						
SALARIES & WAGES						
60-6001-1-7010	SALARIES-ADMINISTRATIVE STAFF	281,033	297,028	308,300	298,519	315,097
60-6001-1-7020	SALARIES-MAINTENANCE	71,584	75,291	77,450	81,027	20,095
60-6001-1-7030	SALARIES-FITNESS	237,844	249,786	264,930	229,422	223,949
60-6001-1-7040	SALARIES-CONFERENCE	161,832	174,882	161,000	177,243	228,420
60-6001-1-7050	SALARIES-PROGRAMS	47,773	51,002	48,000	49,529	58,330
SALARIES & WAGES		800,066	847,989	859,680	835,740	845,891
EMPLOYEE BENEFITS						
60-6001-2-7200	INSURANCE	106,740	125,874	116,535	117,011	132,087
60-6001-2-7400	SICK LEAVE BUYBACK			8,210	8,210	
60-6001-2-7930	EMPLOYER CONTRIBUTION IMRF	74,764	72,412	76,635	72,116	55,878
60-6001-2-7940	EMP CONTRIBUTION FICA/MEDICARE	58,851	62,138	65,060	62,617	63,875
EMPLOYEE BENEFITS		240,355	260,424	266,440	259,954	251,840
CONTRACTUAL						
60-6001-3-7070	CONTRACTED SERVICES	82,395	79,338	73,700	89,010	179,700
60-6001-3-7130	INDEPENDENT CONTRACTORS	32,115	31,325	32,200	40,419	47,000
60-6001-3-7210	INTERGOVERNMENTAL RISK MGT	48,629	28,763	48,210	44,794	44,661
60-6001-3-7280	CONSULTING SERVICES		375			
60-6001-3-7420	COPY MACHINE LEASE	2,497	2,721	2,415	2,567	2,850
CONTRACTUAL		165,636	142,522	156,525	176,790	274,211
UTILITIES						
60-6001-4-7080	ELECTRICITY	137,532	142,595	141,000	163,186	158,000
60-6001-4-7090	NORTH SHORE GAS	27,267	15,569	30,000	23,221	16,500
60-6001-4-7100	TELEPHONE	4,169	3,913	4,500	4,815	5,000
UTILITIES		168,968	162,077	175,500	191,222	179,500
COMMODITIES						
60-6001-5-7060	MATERIALS AND SUPPLIES SPORTS	30,173	30,740	33,660	28,208	34,000
60-6001-5-7160	CONCESSIONS	113,257	115,433	76,500	106,233	78,000
60-6001-5-7230	OFFICE SUPPLIES	3,565	5,525	7,240	6,674	6,740
60-6001-5-7250	SUPPLIES ADULT ATHLETIC PRGMS	3,608	3,669	4,500	4,400	4,500
60-6001-5-7260	TRAVEL, TRAINING, SUBS & DUES		50	500	532	1,000
60-6001-5-7330	MATL & SUPPLIES CONF & BIRTHDY	4,863	8,347	6,120	6,750	9,240
60-6001-5-7340	MATERIALS & SUPPLIES FITNESS	8,643	12,014	11,600	12,711	11,830
60-6001-5-7360	CREDIT CARD/BANK FEEES	41,867	44,169	40,000	46,081	45,000
60-6001-5-7500	REFUNDS	155	140		(8)	
60-6001-5-7510	CLIMBING WALL/FRONT DESK	3,682	3,817	4,500	1,416	4,500
60-6001-5-7610	BAD DEBT EXPENSE	563	7,778			
60-6001-5-7880	CASH SHORT	742	984		1,418	
60-6001-5-7990	MISCELLANEOUS	24	378		4,071	
COMMODITIES		211,142	233,044	184,620	218,486	194,810
CAPITAL						
60-6001-6-7600	DEPRECIATION	270,985	277,768		283,954	
60-6001-6-7900	CAPITAL OUTLAY	50,370	5,360	232,000	172,038	222,500
CAPITAL		321,355	283,128	232,000	455,992	222,500
REPAIRS & MAINTENANCE						
60-6001-7-7120	MAINTENANCE BUILDING	91,523	89,250	108,445	115,995	192,035
60-6001-7-7140	MAINTENANCE GROUNDS	89,768	62,361	76,750	57,493	75,750
60-6001-7-7170	MAINTENANCE-VEHICLE	5,210	5,315	5,425	5,425	5,425
REPAIRS & MAINTENANCE		186,501	156,926	190,620	178,913	273,210
TRANSFERS						
60-6001-8-7890	TECHNOLOGY EQUIP. & REPLACE	12,000	12,000	12,000	12,000	12,000
TRANSFERS		12,000	12,000	12,000	12,000	12,000
DEBT SERVICE						
60-6001-9-7530	FITNESS EQUIPMENT LEASE	1,273	885	12,710	273	
DEBT SERVICE		1,273	885	12,710	273	
Totals for dept 6001-LSC-INDOOR SPORTS CENTER		2,107,296	2,098,995	2,090,095	2,329,370	2,253,962

**SPORTS COMPLEX – GOLF LEARNING CENTER**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2017-18 APPROVED BUDGET
Dept 6002-LSC-GOLF LEARNING CENTER						
SALARIES & WAGES						
60-6002-1-7010	SALARIES-ADMINISTRATIVE STAFF	27,411	29,085	29,842	29,857	30,762
60-6002-1-7020	SALARIES-MAINTENANCE	16,394	17,195	14,393	17,511	2,592
60-6002-1-7030	SALARIES-PRO SHOP	55,464	55,322	66,220	53,116	36,000
	SALARIES & WAGES	99,269	101,602	110,455	100,484	69,354
EMPLOYEE BENEFITS						
60-6002-2-7930	EMPLOYER CONTRIBUTION IMRF	9,969	9,496	7,880	6,681	10,642
60-6002-2-7940	EMP CONTRIBUTION FICA/MEDICARE	7,482	7,598	8,450	7,487	8,937
	EMPLOYEE BENEFITS	17,451	17,094	16,330	14,168	19,579
CONTRACTUAL						
60-6002-3-7070	CONTRACTED SERVICES	0	0	0	0	75,000
60-6002-3-7160	CONTRACTUAL-GOLF LESSONS	6,051	8,650	10,500	4,584	8,400
60-6002-3-7210	INTERGOVERNMENTAL RISK MGMT	16,620	25,780	16,380	15,631	14,859
60-6002-3-7420	COPY MACHINE LEASE	73	76	80	84	80
	CONTRACTUAL	22,744	34,506	26,960	20,299	98,339
UTILITIES						
60-6002-4-7080	ELECTRICITY	6,817	7,861	7,000	10,300	9,900
60-6002-4-7090	NORTH SHORE GAS	8,382	5,718	8,000	5,291	6,000
60-6002-4-7100	TELEPHONE	2,779	2,603	3,000	3,210	3,500
	UTILITIES	17,978	16,182	18,000	18,801	19,400
COMMODITIES						
60-6002-5-7060	MATERIALS AND SUPPLIES	4,965	8,104	7,040	3,940	7,180
60-6002-5-7230	OFFICE SUPPLIES	96	141	250	234	250
60-6002-5-7330	MATERIALS & SUPPLIES- PRO SHOP	17,636	18,016	20,000	18,619	20,400
60-6002-5-7350	PRO SHOP MERCHANDISE	19,975	13,072	14,000	18,237	16,800
60-6002-5-7520	UNIFORMS	0	0	100	0	100
	COMMODITIES	42,672	39,333	41,390	41,030	44,730
CAPITAL						
60-6002-6-7600	DEPRECIATION	135,493	138,884	0	141,977	0
60-6002-6-7900	CAPITAL OUTLAY	14,000	57,094	0	0	0
	CAPITAL	149,493	195,978	0	141,977	0
REPAIRS & MAINTENANCE						
60-6002-7-7120	MAINTENANCE BUILDING	1,561	2,430	5,800	6,746	5,800
60-6002-7-7130	MAINTENANCE GROUNDS	31,742	31,838	32,980	31,777	50,750
60-6002-7-7150	MAINTENANCE OTHER EQUIPMENT	2,132	2,372	1,500	2,786	3,000
	REPAIRS & MAINTENANCE	35,435	36,640	40,280	41,309	59,550
Totals for dept 6002-LSC-GOLF LEARNING CENTER		385,042	441,335	253,415	378,068	310,952

**SPORTS COMPLEX – FAMILY ENTERTAINMENT CENTER**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2017-18 APPROVED BUDGET
Dept 6003-LSC-FAMILY ENTERTAINMENT CENTER						
UNCLASSIFIED						
60-6003-0-7080	ELECTRICITY	5,170	5,791	6,000	6,013	6,200
60-6003-0-7090	NORTH SHORE GAS	1,790	1,708	2,000	1,530	2,000
60-6003-0-7120	MAINTENANCE BUILDING	2,866	87	2,000	214	2,000
60-6003-0-7600	DEPRECIATION	45,164	46,295	0	47,326	0
UNCLASSIFIED		54,990	53,881	10,000	55,083	10,200
Totals for dept 6003-LSC-FAMILY ENTERTAINMENT CENTER		54,990	53,881	10,000	55,083	10,200

**SPORTS COMPLEX – DEBT SERVICE**

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2017-18 APPROVED BUDGET
Dept 6004-LSC-GENERAL						
DEBT SERVICE						
60-6004-9-7300	BOND ISSUANCE COSTS	62,437	62,437	0	62,437	0
60-6004-9-7950	PRINCIPAL PAYMENTS	0	0	765,000	0	790,000
60-6004-9-7960	INTEREST PAYMENTS	720,311	701,718	688,595	680,268	666,395
60-6004-9-7970	PAYING AGENT FEES	2,408	2,408	2,410	2,408	2,410
	DEBT SERVICE	785,156	766,563	1,456,005	745,113	1,458,805
Totals for dept 6004-LSC-GENERAL		785,156	766,563	1,456,005	745,113	1,458,805

# Capital Projects Funds

## **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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
09-0000-0-609000	PROPERTY TAXES	3,193,832	3,374,189	3,440,000	3,673,079	3,675,000
09-0000-0-690000	INTEREST REVENUE	6,916	13,695	4,000	9,000	4,000
09-0000-0-698000	NOTE PROCEEDS			4,050,000	5,000,000	
09-0000-0-699000	MISCELLANEOUS					
<b>TOTAL ESTIMATED REVENUES</b>		<b>3,200,748</b>	<b>3,387,884</b>	<b>7,494,000</b>	<b>8,682,079</b>	<b>3,679,000</b>
<b>APPROPRIATIONS</b>						
09-0000-0-713000	DOWNTOWN BEAUTIFICATION					
09-0000-0-721000	INTERGOVMTAL RISK MGMT AGENCY					
09-0000-0-770000	STORM SEWER					
09-0000-0-776000	PARKING IMPROVEMENTS	54,552	781,067	9,254,100	8,010,000	970,000
09-0000-0-782000	PARK IMPROVEMENT COSTS					
09-0000-0-785000	ENTRYWAY SIGNAGE					
09-0000-0-786000	DRUG FORFEITURE EXPENSES					
09-0000-0-787000	FIRE CONTRACTUAL REPAIRS					
09-0000-0-788000	CASH SHORT					
09-0000-0-789000	LOSS ON SALE OF INVESTMENT					
09-0000-0-791000	TRANSFER SALES TAX BOND FUND					
09-0000-0-794000	FIRE STATIONS					
09-0000-0-795000	LAND ACQUISITION				38,818	
09-0000-0-796000	INTEREST PAYMENTS			12,000		138,051
09-0000-0-797000	PRINCIPAL PAYMENTS					767,691
09-0000-0-798000	TIF SURPLUS REBATE	2,235,682	2,361,932	2,408,000	2,565,110	2,572,500
09-0000-0-799000	MISCELLANEOUS	51,295	4,950	4,000	7,095	7,000
	UNCLASSIFIED	2,341,529	3,147,949	11,678,100	10,621,023	4,455,242
<b>CONTRACTUAL</b>						
09-0000-0-728000	CONSULTING SERVICES				20,000	
	CONTRACTUAL				20,000	
<b>TOTAL APPROPRIATIONS</b>		<b>2,341,529</b>	<b>3,147,949</b>	<b>11,678,100</b>	<b>10,641,023</b>	<b>4,455,242</b>

## **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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
12-0000-0-601000	PARKING IMPACT FEE		435,000	0	0	0
12-0000-0-602000	SIDEWALK IMPACT FEE	9,975	9,236	0	0	0
<b>TOTAL REVENUES</b>		9,975	444,236	0	0	0
<b>APPROPRIATIONS</b>						
12-0000-0-789000	MISCELLANEOUS	0	0	0	0	0
12-0000-0-791000	TRANSFER SALES TAX BOND FUND	0	0	0	0	0
<b>TOTAL APPROPRIATIONS</b>		0	0	0	0	0

## **CAPITAL IMPROVEMENTS**

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

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
40-0000-0-611000	CONTRACTUAL PROGRAM FEES					
40-0000-0-626000	VEHICLE LICENSE	403,506	404,978	410,000	405,000	405,000
40-0000-0-671000	TELECOM IMF FEE	240,337	203,526	210,000	196,000	200,000
40-0000-0-676000	GRANTS					
40-0000-0-684000	FEDERAL/STATE REIMBURSEMENT			135,000		
40-0000-0-686000	SALE OF FIXED ASSETS					
40-0000-0-688000	FAIR MARKET VALUE					
40-0000-0-689000	GAIN ON SALE OF INVESTMENTS					
40-0000-0-690000	INTEREST REVENUE	2,896	1,240	500	500	500
40-0000-0-691000	TRANSFER GENERAL FUND		1,500,000			180,192
40-0000-0-698000	BOND PROCEEDS					
40-0000-0-699000	MISCELLANEOUS	3,871	2,384	25,000	1,200	2,500
<b>TOTAL REVENUES</b>		<b>650,610</b>	<b>2,112,128</b>	<b>780,500</b>	<b>602,700</b>	<b>788,192</b>
<b>APPROPRIATIONS</b>						
40-0000-0-761000	BAD DEBT EXPENSE					
40-0000-0-782000	BRIDGE REPAIR & REPLACEMENT		6,200	15,000	6,510	35,000
40-0000-0-785000	ENTRYWAY SIGNAGE					
40-0000-0-789000	PETERSON ROAD CORRIDOR	9,613	23,897	25,000	25,000	90,000
40-0000-0-792000	PUBLIC WORKS BUILDING					350,000
40-0000-0-793000	TRANSFER VEHICLE REPLACEMENT FUND					
40-0000-0-799000	MISCELLANEOUS	30,582	54,935	25,500	25,500	19,500
TOTAL MISCELLANEOUS		40,195	85,032	65,500	57,010	494,500
<b>CAPITAL</b>						
40-0000-0-768000	STREETSCAPE IMPROVEMENTS	30,000	18,705	30,000	10,295	30,000
40-0000-0-773000	ANNUAL ROAD IMPROVEMENT PRGM	1,123,485	881,855	255,000	215,800	225,000
40-0000-0-774000	STORM SEWER IMPROVEMENTS	43,356	55,636	200,000	175,000	300,000
40-0000-0-775000	STREETLIGHT REPLACEMENT	31,229	27,423	40,000	40,000	40,000
40-0000-0-777000	BUTTERFIELD SDWLK, LIGHT,SGNL					
40-0000-0-778000	WELL CAPACITY STUDY					
40-0000-0-779000	WATER/SEWER RIVER CROSSING					
40-0000-0-783000	ROCKLAND ROAD WATERMAIN					
40-0000-0-784000	SIDEWALKS AND BIKE PATHS	61,371	62,651	65,000	63,000	125,000
CAPITAL		1,289,441	1,046,270	590,000	504,095	720,000
<b>CONTRACTUAL</b>						
40-0000-0-780000	RETENTION POND MAINT					
40-0000-0-781000	ENGINEERING FAU PROJECTS		194,793	82,000	465,385	625,620
CONTRACTUAL			194,793	82,000	465,385	625,620
<b>TOTAL APPROPRIATIONS</b>		<b>1,329,636</b>	<b>1,326,095</b>	<b>737,500</b>	<b>1,026,490</b>	<b>1,840,120</b>

## **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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
41-0000-0-690000	INTEREST REVENUE	18,781	25,532	25,000	35,000	
41-0000-0-695000	BOND ISSUE PREMIUM	56,258	45,176			
41-0000-0-698000	BOND PROCEEDS	5,000,000	5,000,000			
41-0000-0-699000	MISCELLANEOUS REVENUES				5,308	
<b>TOTAL REVENUES</b>		<b>5,075,039</b>	<b>5,070,708</b>	<b>25,000</b>	<b>40,308</b>	
<b>APPROPRIATIONS</b>						
CONTRACTUAL						
41-0000-0-728000	BOND ISSUANCE COSTS	46,383	42,467			
CONTRACTUAL		46,383	42,467			
CAPITAL						
41-0000-6-773000	ROAD REHABILITATION	3,444,894	3,077,281	4,596,600	3,905,000	3,890,000
CAPITAL		3,444,894	3,077,281	4,596,600	3,905,000	3,890,000
<b>TOTAL APPROPRIATIONS</b>		<b>3,491,277</b>	<b>3,119,748</b>	<b>4,596,600</b>	<b>3,905,000</b>	<b>3,890,000</b>

## **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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
45-0000-0-654000	PARK IMPACT FEES	91,728	22,808	295,000	305,000	
45-0000-0-655000	TREE RESTORATION					
45-0000-0-685000	GRANT REIMBURSEMENT					
45-0000-0-686000	BUY A BRICK					
45-0000-0-687000	SALE OF ASSETS	150,000	1,900,000			
45-0000-0-688000	CHANGE IN FAIR MARKET VALUE					
45-0000-0-689000	GAIN ON SALE OF INVESTMENTS					
45-0000-0-690000	INTEREST REVENUE	56	22,741	100	5,200	200
45-0000-0-691000	TRANSFER GENERAL FUND					
45-0000-0-698000	WETLAND MITIGATION					
45-0000-0-699000	MISCELLANEOUS	4,050	5,100	6,000		4,500
<b>TOTAL REVENUES</b>		<b>245,834</b>	<b>1,950,649</b>	<b>301,100</b>	<b>310,200</b>	<b>4,700</b>
<b>APPROPRIATIONS</b>						
45-0000-0-782000	PARK IMPROVEMENT COSTS	128,164	116,264	473,000	161,395	718,405
45-0000-0-788000	TRANSFER TO SPORTS COMPLEX		311,150	232,000	232,000	225,000
45-0000-0-791000	TRANSFER SALES TAX BOND FUND	76,590	216,720			
45-0000-0-795000	PRINCIPAL PAYMENTS					
45-0000-0-796000	INTEREST PAYMENTS					
45-0000-0-799000	MISCELLANEOUS		331,087			
<b>TOTAL APPROPRIATIONS</b>		<b>204,754</b>	<b>975,221</b>	<b>705,000</b>	<b>393,395</b>	<b>943,405</b>

## **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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
46-0000-0-690000	INTEREST REVENUE	29	222		375	
46-0000-0-691000	TRANSFER GENERAL FUND	55,000	85,000	85,000	85,000	265,193
46-0000-0-699000	MISCELLANEOUS REVENUES	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>55,029</b>	<b>85,222</b>	<b>85,000</b>	<b>85,375</b>	<b>265,193</b>
<b>APPROPRIATIONS</b>						
46-0000-0-790000	VILLAGE HALL	34,150	4,252	10,800	5,354	42,500
46-0000-0-791000	CIVIC CENTER					
46-0000-0-792000	PUBLIC WORKS BUILDING					
46-0000-0-794000	FIRE STATIONS		46,506	150,000	85,000	13,500
46-0000-0-795000	SCHERTZ MUNICIPAL BUILDING	17,200	48,260	36,200	31,445	122,800
46-0000-0-796000	PARK & RECREATION BUILDINGS					
46-0000-0-797000	PAYING AGENT FEES					
46-0000-0-799000	MISCELLANEOUS	291				
<b>TOTAL APPROPRIATIONS</b>		<b>51,641</b>	<b>99,018</b>	<b>197,000</b>	<b>121,799</b>	<b>178,800</b>

## Internal Service Funds

## **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**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Estimated 2016-17</b>	<b>Projected 2017-18</b>
<b><u>Output Measures</u></b>					
Vehicle Replacement	5	5	6	13	14
<u>Number of Jobs Scheduled</u>	2,500	2,525	2,520	2,520	2,530
Non-Scheduled	210	215	220	220	225
Emergency	45	50	42	42	45
Snow & Ice	215	240	150	160	165
Total	2,975	3,035	2,932	2,942	2,979
<b><u>Preventative Maintenance By Department (hours)</u></b>					
Public Works	250	260	245	250	250
Police	225	230	225	225	230
Fire	120	125	135	135	135
Recreation	60	65	45	48	48
Administration	4	4	6	6	0
Community Development	25	25	22	22	22
TERF	2	2	2	2	2
Total	686	686	680	688	687

**Performance Data**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Estimated 2016-17</b>	<b>Projected 2017-18</b>
<b><i>Effectiveness Measures</i></b>					
Gallons of Fuel Pumped					
Unleaded Fuel (gallons)	55,000	55,000	50,000	51,000	50,800
Unleaded Fuel - Cost/gallon	\$3.46	\$3.15	\$2.00	\$1.70	\$1.44
Diesel Fuel (gallons)	42,000	42,000	43,475	43,975	43,500
Diesel Fuel - Cost/gallon	\$3.58	\$3.35	\$2.30	\$1.50	\$1.70
<b><u>Miles Per Gallon Per Dept.</u></b>					
Public Works					
Unleaded	10.38	10.00	9.50	9.50	9.50
Diesel	14.25	14.50	10.00	10.00	10.00
Police	10.05	10.00	9.89	9.89	9.89
Fire					
Unleaded	24.64	25.00	10.00	10.00	10.00
Diesel	4.48	4.00	4.00	4.00	4.00
Recreation	13.17	11.00	23.00	23.00	23.00
Administration	20.00	20.00	26.70	26.70	0.00
Community Development	11.00	11.00	14.75	14.75	14.75
TERF	15.00	15.00	13.23	13.23	13.23
Miles Per Gallon - Total Fleet	13.66	13.39	15.26	15.26	15.26
<b><u>Number of Vehicles Per Dept.</u></b>					
Public Works	100	100	96	96	96
Police	27	26	23	23	23
Fire	24	25	23	23	23
Recreation	1	1	1	1	1
Administration	1	1	1	1	0
Community Development	6	6	6	6	6
TERF	1	1	1	1	1
	160	160	151	151	150
<b><i>Efficiency Measures</i></b>					
Number of Vehicles/Equipment per Fleet Services staff	53.33	53	53	53	53

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
30-0000-0-614000	VEHICLE MAINTENANCE USER FEES	808,755	824,915	838,760	838,760	843,775
30-0000-0-656000	GAS CHARGES-OTHER GOVERNMENTS	18,920	11,306	13,000	14,200	14,000
30-0000-0-677000	DAMAGE TO VILLAGE VEHICLES	19,270	22,113	4,000	10,000	10,000
30-0000-0-678000	COURT FINES-POLICE VEHICLE REP	24,136	20,795	23,000	17,500	18,000
30-0000-0-686000	SALE OF FIXED ASSETS	33,915	131,836	15,000	55,000	30,000
30-0000-0-688000	NET APPR/DEPR FAIR MKT VALUE					
30-0000-0-689000	GAIN ON SALE OF INVESTMENTS					
30-0000-0-690000	INTEREST REVENUE	4,692	6,847	4,400	7,000	5,500
30-0000-0-692000	VEHICLE REPLACEMENT (UTILITY)	78,320	84,870	90,180	90,180	
30-0000-0-693000	VEHICLE REPLACEMENT (GENERAL)	701,340	759,235	764,325	764,325	
30-0000-0-699000	MISCELLANEOUS REVENUE	3,176	5,708	5,000	10,000	5,000
<b>TOTAL REVENUES</b>		<b>1,692,524</b>	<b>1,867,625</b>	<b>1,757,665</b>	<b>1,806,965</b>	<b>926,275</b>
<b>APPROPRIATIONS</b>						
<b>SALARIES &amp; WAGES</b>						
30-0000-1-701000	SALARIES ADMINISTRATION					
30-0000-1-702000	SALARIES CLERICAL	5,361	3,011	4,690	4,690	4,760
30-0000-1-704000	SALARIES MECHANICS	246,651	261,326	262,630	262,630	281,435
SALARIES & WAGES		252,012	264,337	267,320	267,320	286,195
<b>EMPLOYEE BENEFITS</b>						
30-0000-2-720000	INSURANCE	54,571	57,892	60,675	57,890	69,446
30-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	34,826	33,965	35,020	35,020	37,683
30-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	19,140	19,686	20,450	20,450	21,894
EMPLOYEE BENEFITS		108,537	111,543	116,145	113,360	129,023
<b>CONTRACTUAL</b>						
30-0000-3-721000	INTERGOVMTAL RISK MGMT AGENCY	16,879	18,405	22,920	28,708	21,213
30-0000-3-728000	CONTRACTUAL REPAIR SERVICES	15,288	5,628	12,000	7,000	17,000
30-0000-3-787000	FIRE CONTRACTUAL REPAIRS	17,178	34,407	26,300	25,009	20,100
30-0000-3-788000	POLICE CONTRACTUAL REPAIRS	3,423	450	3,000	2,500	3,000
CONTRACTUAL		52,768	58,890	64,220	63,217	61,313
<b>COMMODITIES</b>						
30-0000-5-706000	SHOP SUPPLIES	5,294	5,744	5,000	5,000	5,000
30-0000-5-707000	TOOLS	3,359	3,466	3,500	3,500	3,500
30-0000-5-711000	GASOLINE & OIL	223,877	146,742	200,000	169,000	200,000
30-0000-5-713000	VEHICLE WASHING	2,788	1,813	6,000	4,000	6,000
30-0000-5-714000	VEHICLE PARTS	91,559	76,900	80,000	89,400	108,000
30-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,149	6	895	912	895
30-0000-5-752000	UNIFORMS	637	920	1,200	1,200	1,200
30-0000-5-755000	LICENSE/TITLE/INSPECTION FEES	3,791	3,521	3,750	3,300	3,750
30-0000-5-789000	ACCIDENT DAMAGE EXPENSE	33,553	39,734	12,000	12,000	12,000
30-0000-5-799000	MISCELLANEOUS	198	328	495	380	420
COMMODITIES		366,205	279,174	312,840	288,692	340,765
<b>CAPITAL</b>						
30-0000-6-760000	DEPRECIATION	412,171	443,015			
30-0000-6-782000	VEHICLE REPLACEMENT COSTS	24,141	42,172	672,000	631,220	1,529,000
30-0000-6-790000	CAPITAL OUTLAY		19,170	15,500	14,789	22,000
CAPITAL		436,312	504,357	687,500	646,009	1,551,000
<b>REPAIRS &amp; MAINTENANCE</b>						
30-0000-7-712000	MAINTENANCE SHOP FACILITIES	391	423	500	500	500
30-0000-7-715000	MAINTENANCE OTHER EQUIPMENT	3,944	8,701	7,500	7,500	7,500
REPAIRS & MAINTENANCE		4,335	9,124	8,000	8,000	8,000
<b>DEBT SERVICE</b>						
30-0000-9-795000	LEASE PAYMENTS - PRINCIPAL			208,955	136,455	326,907
30-0000-9-796000	LEASE PAYMENTS - INTEREST	4,836	2,608			
DEBT SERVICE		4,836	2,608	208,955	136,455	326,907
<b>TOTAL APPROPRIATIONS</b>		<b>1,225,005</b>	<b>1,230,033</b>	<b>1,664,980</b>	<b>1,523,053</b>	<b>2,703,203</b>

## **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.

### **2017-18 Goals**

1. Implementation of Comcast Replacement Circuits. Connecting the new circuits will be scheduled to minimize network downtime. Staff will work with a network engineer from Advanced Business Networks to ensure minimal disruption.
2. PC Replacement Project. New PC's will be purchased, along with the license for the operating system and for Microsoft Office. Staff will purchase 35-40 new PC's.
3. Wireless Systems Upgrades. The Village utilizes WiFi access points in several locations. Some of these are for public use and some are only for employees. High-speed wireless links also exist between the buildings for data and voice connections. Staff will upgrade the access point equipment in certain locations for better reliability and accessibility and increase the speed of one or two wireless links between buildings, depending on cost.
4. Enhanced Archive Data Protection Village data is backed up to storage appliances daily, and the backed up data is archived, both on location and in the Cloud. The archived data is connected to the Village network. Staff will work at implementing a system to archive data that will disconnect from our network when finished archiving. The goal is to prevent an automatic archive of data that has been encrypted through ransomware.
5. Enhanced End Point Security Implementation. In an effort to further control potential malware infections on computers, Staff will implement additional restrictions on what software is allowed to install, update, or access server shares on computers connected to our network.
6. Employee Password Policy and Security Training Project. In order to better protect the 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.

**Performance Data**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Projected 2016-17</b>	<b>Projected 17-18</b>
<b><i>Output Measures</i></b>					
New PC Replacements	36	33	24	18	45
Refurbished PC Deployments	30	35	5	20	10
New Server Deployments	6	0	2	2	0
Services/Systems	2	4	5	4	3
New Network/Communication Systems	7	2	4	1	6
New Software Systems	3	2	3	5	2
Requests for Technology Assistance	3,600	3,800	3,700	3,900	3,900

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
31-0000-0-617000	COMPUTER/TECHNOLOGY USER FEES	107,000	102,000	112,000	112,000	153,000
31-0000-0-620000	LEASE PMTS	192,629	204,591	209,755	209,755	215,000
31-0000-0-674000	TELECOM IMF FEE	240,337	203,526	210,000	196,000	200,000
31-0000-0-676000	GRANTS					
31-0000-0-686000	SALE OF FIXED ASSETS					
31-0000-0-688000	CHANGE IN FAIR MARKET VALUE					
31-0000-0-689000	GAIN ON SALE OF INVESTMENTS					
31-0000-0-690000	INTEREST REVENUE	101	986	350	2,000	800
31-0000-0-696000	AMORT OF DEF REV CELL TOWERS	20,000	20,000			
31-0000-0-697000	AMORTIZATION OF CONTRIB CAPITAL					
31-0000-0-698000	DONATED CAPITAL-GENERAL FUND					
31-0000-0-699000	MISCELLANEOUS REVENUE	234	22			
<b>TOTAL REVENUES</b>		<b>560,301</b>	<b>531,125</b>	<b>532,105</b>	<b>519,755</b>	<b>568,800</b>
<b>APPROPRIATIONS</b>						
<b>SALARIES &amp; WAGES</b>						
31-0000-1-701000	SALARIES ADMINISTRATION	119,485	117,039	124,070	124,000	132,005
SALARIES & WAGES		119,485	117,039	124,070	124,000	132,005
<b>EMPLOYEE BENEFITS</b>						
31-0000-2-720000	INSURANCE	90	151	170	172	175
31-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	15,893	15,326	16,015	16,000	17,381
31-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	8,863	8,985	9,350	9,348	10,098
EMPLOYEE BENEFITS		24,846	24,462	25,535	25,520	27,654
<b>CONTRACTUAL</b>						
31-0000-3-728000	CONSULTING SERVICES	47,814	43,820	67,000	56,000	175,000
CONTRACTUAL		47,814	43,820	67,000	56,000	175,000
<b>UTILITIES</b>						
31-0000-4-711000	WIRELESS SERVICE	40,153	33,061	35,000	34,275	35,000
31-0000-4-719000	INTERNET ACCESS	29,847	33,602	42,175	36,695	41,485
UTILITIES		70,000	66,663	77,175	70,970	76,485
<b>COMMODITIES</b>						
31-0000-5-706000	COMPUTER SUPPLIES	8,998	4,689	8,000	7,000	8,000
31-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,086	175	1,500	1,146	1,500
31-0000-5-729000	SOFTWARE,LICENSING, UPDATES	107,723	95,676	126,490	123,242	133,900
31-0000-5-730000	WEB PAGE SERVICES	10,274	12,386	13,420	13,000	13,420
31-0000-5-799000	MISCELLANEOUS	436	162	1,000	200	5,000
COMMODITIES		128,517	113,088	150,410	144,588	161,820
<b>CAPITAL</b>						
31-0000-6-760000	DEPRECIATION	33,285	16,452			
31-0000-6-770000	PHONE SYSTEM LEASE PAYMENT	280				
31-0000-6-790000	CAPITAL OUTLAY	61,786	58,724	83,600	78,960	70,000
CAPITAL		95,351	75,176	83,600	78,960	70,000
<b>REPAIRS &amp; MAINTENANCE</b>						
31-0000-7-714000	MAINT MOTOR VEHICLE FEES	1,000	1,000	1,000	1,000	1,000
31-0000-7-715000	HARDWARE MAINTENANCE	3,638	3,081	5,000	3,500	5,000
REPAIRS & MAINTENANCE		4,638	4,081	6,000	4,500	6,000
<b>TOTAL APPROPRIATIONS</b>		<b>490,651</b>	<b>444,329</b>	<b>533,790</b>	<b>504,538</b>	<b>648,964</b>

# Debt Service Funds

## **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.).

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
08-0000-0-601000	PROPERTY TAXES	875,074	1,205,375	1,548,350	1,561,385	1,580,358
08-0000-0-690000	INTEREST REVENUE	75	309	100	800	700
08-0000-0-698000	BOND PROCEEDS					
08-0000-0-699000	MISCELLANEOUS REVENUES					
<b>TOTAL REVENUES</b>		<b>875,149</b>	<b>1,205,684</b>	<b>1,548,450</b>	<b>1,562,185</b>	<b>1,581,058</b>
<b>APPROPRIATIONS</b>						
08-0000-0-729000	BOND DISCOUNT					
08-0000-0-795000	PRINCIPAL PAYMENTS	525,000	745,000	970,000	970,000	1,045,000
08-0000-0-796000	INTEREST PAYMENTS	340,756	455,733	578,350	578,346	535,358
08-0000-0-797000	PAYING AGENT FEES	1,956	1,606	2,360	2,360	2,500
<b>TOTAL APPROPRIATIONS</b>		<b>867,712</b>	<b>1,202,339</b>	<b>1,550,710</b>	<b>1,550,706</b>	<b>1,582,858</b>

## **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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
15-0000-0-690000	INTEREST REVENUE		2			
15-0000-0-696000	TRANSFER PARK IMPR FUND	76,590	216,720			
15-0000-0-699000	MISCELLANEOUS REVENUES					
<b>TOTAL REVENUES</b>		<b>76,590</b>	<b>216,722</b>			
<b>APPROPRIATIONS</b>						
15-0000-0-729000	BOND DISCOUNT					
15-0000-0-794000	TRANSFER GENERAL FUND					
15-0000-0-795000	PRINCIPAL PAYMENTS	70,000	70,000	70,000	70,000	65,000
15-0000-0-796000	INTEREST PAYMENTS	6,590	5,190	3,440	3,440	1,690
15-0000-0-797000	PAYING AGENT FEES	803	803	805	803	803
15-0000-0-798000	PMT TO BOND ESCROW AGENT					
15-0000-0-799000	MISCELLANEOUS					
<b>TOTAL APPROPRIATIONS</b>		<b>77,393</b>	<b>75,993</b>	<b>74,245</b>	<b>74,243</b>	<b>67,493</b>

# Pension Trust Funds

## **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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
55-0000-0-608000	VILLAGE CONTRIBUTION - TAX LEVY	1,354,282	1,471,006	1,740,300	1,737,600	2,006,900
55-0000-0-608001	VILLAGE CONTRIBUTION-OTHER VILLAGE	50,000	825,000			
55-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000	10,000
55-0000-0-650000	DIVIDENDS	361,331	469,151		425,000	
55-0000-0-683000	CONTRIBUTIONS - PAYROLL	356,188	374,176	376,000	370,000	372,000
55-0000-0-684000	CONTRIBUTIONS EMPLOYEE BUY BACK					
55-0000-0-685000	CONTRIBUTIONS-MUNICIPAL BUY BACK					
55-0000-0-688000	UNREALIZED G/L FAIR MKT VALUE	(8,168)	(1,341,640)			
55-0000-0-689000	GAIN ON SALE OF INVESTMENTS	1,270,894	898,979		191,870	
55-0000-0-690000	INTEREST REVENUE	432,970	357,425	400,000	310,000	300,000
55-0000-0-690010	PREM/DISC ON PURCHASE	(48,230)	(9,902)			
55-0000-0-699000	MISCELLANEOUS		150			
<b>TOTAL REVENUES</b>		<b>3,779,267</b>	<b>3,054,345</b>	<b>2,526,300</b>	<b>3,044,470</b>	<b>2,688,900</b>
<b>APPROPRIATIONS</b>						
55-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,300	3,220	3,000	2,500	3,000
55-0000-0-730000	PENSIONS - OFFICERS	1,909,780	1,966,949	2,111,000	2,052,000	2,110,100
55-0000-0-731000	PENSIONS - SURVIVING SPOUSE	242,854	242,854	242,860	242,860	242,860
55-0000-0-732000	MEDICAL EXPENSES		6,629	7,000	30,000	15,000
55-0000-0-746000	INVESTMENT ADVISOR	81,987	49,197	67,000	66,800	67,000
55-0000-0-747000	FILING FEES	4,837	5,169	5,500	5,470	5,700
55-0000-0-748000	BANK CHARGES	6,885	8,708	8,400	9,300	10,600
55-0000-0-749000	AUDIT FEES	3,550	3,000	3,600	3,550	4,000
55-0000-0-750000	PENSION REFUNDS					
55-0000-0-776000	LEGAL EXPENSES	7,165	10,467	7,000	38,000	14,000
55-0000-0-789000	LOSS ON SALE OF INVESTMENT	21,673	428,457		60,000	
55-0000-0-796000	INTEREST PAYMENTS					
55-0000-0-799000	MISCELLANEOUS	4,857	4,766	5,000	8,500	5,000
<b>TOTAL APPROPRIATIONS</b>		<b>2,285,888</b>	<b>2,729,416</b>	<b>2,460,360</b>	<b>2,518,980</b>	<b>2,477,260</b>

## **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.

GL NUMBER	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET
<b>REVENUES</b>						
56-0000-0-608000	VILLAGE CONTRIBUTION - TAX LEVY	1,135,542	1,172,860	1,252,200	1,250,300	1,470,600
56-0000-0-608001	VILLAGE CONTRIBUTION-OTHER VILLAGE	50,000	465,000			
56-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000	10,000
56-0000-0-650000	DIVIDENDS					
56-0000-0-683000	CONTRIBUTIONS - PAYROLL	392,273	383,487	357,000	351,000	385,000
56-0000-0-684000	CONTRIBUTIONS-EMPLOYEE BUY BK					
56-0000-0-688000	UNREALIZED G/L FAIR MKT VALUE	1,119,831	(713,983)		500,000	
56-0000-0-689000	GAIN ON SALE OF INVESTMENTS					
56-0000-0-690000	INTEREST REVENUE	595,736	710,162	550,000	640,000	550,000
56-0000-0-699000	MISCELLANEOUS REVENUES					
<b>TOTAL REVENUES</b>		<b>3,303,382</b>	<b>2,027,526</b>	<b>2,169,200</b>	<b>2,751,300</b>	<b>2,415,600</b>
<b>APPROPRIATIONS</b>						
56-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	805	910	1,000	1,200	1,200
56-0000-0-730000	PENSIONS - OFFICERS	1,156,255	1,272,262	1,348,000	1,298,200	1,337,000
56-0000-0-731000	PENSIONS - SURVIVING SPOUSE	177,848	177,848	177,850	177,850	177,850
56-0000-0-732000	MEDICAL EXPENSES	1,440	1,440	2,000	1,080	2,000
56-0000-0-746000	INVESTMENT ADVISOR	59,138	60,855	60,000	63,500	64,000
56-0000-0-747000	FILING FEES	4,168	4,559	4,800	4,935	5,300
56-0000-0-748000	BANK CHARGES	2,024	3,860	3,800	3,800	3,900
56-0000-0-749000	AUDIT FEES	16,005	15,380	16,000	14,000	16,000
56-0000-0-750000	PENSION REFUNDS					
56-0000-0-776000	LEGAL FEES	3,602	3,434	4,000	3,000	4,000
56-0000-0-789000	LOSS ON SALE OF INVESTMENT					
56-0000-0-799000	MISCELLANEOUS	9,180	8,623	9,000	9,500	10,000
<b>TOTAL APPROPRIATIONS</b>		<b>1,430,465</b>	<b>1,549,171</b>	<b>1,626,450</b>	<b>1,577,065</b>	<b>1,621,250</b>

# Miscellaneous

## 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

STATE OF ILLINOIS            )  
COUNTY OF LAKE            )        SS  
VILLAGE OF LIBERTYVILLE )

I, Sally A. Kowal Village Clerk of the Village of Libertyville, Illinois, DO HEREBY CERTIFY that, as such Village Clerk, I am the keeper of the ordinances, resolutions, minutes, entries, orders, books, papers, records and seal of said Village.

I DO FURTHER CERTIFY that the foregoing is a true and correct copy of an ORDINANCE that was duly adopted by the Board of Trustees of said Village by vote hereinafter set forth at the regular meeting of said Board duly held on the 25th day of April, 2017, that said ordinance was duly approved by the President of said Board of Trustees of said Village on the 26th day of April, 2017, and now remains on file in my office and is in full force and effect.

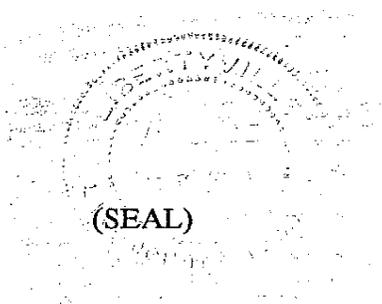
I DO FURTHER CERTIFY that six trustees are authorized by law to be elected for said Village of Libertyville, Illinois, in addition to the President; that there was a total of six trustees of said Village, besides the President, duly elected and holding office at the time of the said passage of said ordinance; that the vote taken on the passage of said ordinance was by Ayes and Nays and was entered on the records of said corporate authorities; and that the following members elected by the Board of Trustees and said Village voted as follows on the taking of said vote of said ordinance:

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

NAYS: None

ABSENT AND NOT VOTING: None

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of said Village of Libertyville this 26th day of April, 2017



(SEAL)

Sally A. Kowal  
Village Clerk

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 17-O-39

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 2017 AND ENDING ON THE THIRTIETH DAY OF APRIL 2018

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Adopted by the  
President and Board of Trustees  
of  
the Village of Libertyville  
this 25<sup>th</sup> day of April, 2017

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Published in pamphlet form by  
direction and authority of the  
Village of Libertyville  
Lake County, Illinois  
this 26<sup>th</sup> day of April, 2017

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 17-O-39

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 2017 AND ENDING ON THE THIRTIETH DAY OF APRIL 2018

WHEREAS, a tentative annual budget for the Village of Libertyville, County of Lake, State of Illinois, for the fiscal year ending April 30, 2018, upon which this budget ordinance is based, was heretofore duly prepared and made conveniently available for at least ten days prior to the adoption of this ordinance, all in accordance with the Budget Officer System adopted by Libertyville Ordinance No. 91-0-67; and

WHEREAS, the Board of Trustees of the Village of Libertyville, pursuant to notice duly published on March 27, 2017 in the *Daily Herald*, a newspaper published and having a general circulation within the Village of Libertyville, held a public hearing on April 11, 2017 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 2017 and ending on the thirtieth day of April 2018, as presented to the President and Board of Trustees of the Village of Libertyville on April 25, 2017 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	\$	1,820,529
Engineering	\$	287,469
Community Development	\$	2,156,933
Police	\$	8,997,634
Emergency Management Agency	\$	12,372
Swimming Pool Operations	\$	378,982
Golf Course	\$	22,300
Senior Programs	\$	70,764
Public Buildings	\$	306,481
Legislative Boards	\$	106,552
CBD Parking	\$	137,515
Legal	\$	420,000
Community Organizations	\$	207,042
Total Corporate Fund:		
For Fire Protection:		
Ambulance	\$	5,195,792
Fire Protection	\$	2,797,734
Total Fire Protection:	\$	7,993,526
For Highways & Bridges:		
Maintenance	\$	1,543,776
Snow Removal & Ice Control	\$	364,063
Refuse & Recycling	\$	204,420
Total Highways & Bridges:	\$	2,112,259
For Public Parks	\$	1,891,992
For Recreation System	\$	1,974,691

For Motor Fuel Tax Fund		\$	-
For Commuter Parking Fund		\$	1,900,593
For Impact Fee Fund		\$	-
For Tax Increment Financing Fund		\$	4,455,242
For Emergency Telephone System Fund		\$	-
For Fire Fund		\$	8,000
For Foreign Fire Insurance		\$	90,000
For Combined Water & Sewer System		\$	13,547,674
For Libertyville Sports Complex		\$	4,033,919
For Special Service Areas:			
Timber Creek	\$	49,665	
Concord at Interlaken	\$	22,700	
Total Special Service Areas		\$	72,365
For Hotel/Motel Fund		\$	510,370
For Bonded Indebtedness:			
General Obligation Bond Fund	\$	1,582,858	
Sales Tax Bond Fund	\$	67,493	
Total Bonded Indebtedness:		\$	1,650,351
For Capital Improvements:			
Capital Improvements Fund	\$	1,840,120	
Road Improvement Fund	\$	3,890,000	
Park Improvement Fund	\$	943,405	
Public Buildings Improvement Fund	\$	178,800	
Total Capital Improvements:		\$	6,852,325
For Internal Service Funds:			
Fleet Services & Replacement	\$	2,703,203	
Technology & Equipment	\$	648,964	
Total Internal Service Funds		\$	3,352,167
For Police Pension Fund		\$	2,477,260
For Firefighter Pension Fund		\$	1,621,250
<b>Total 2017-2018 Municipal Budget</b>		<b>\$</b>	<b>69,468,557</b>

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.

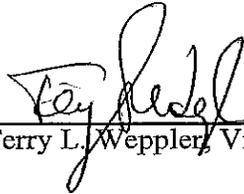
PASSED this 25<sup>th</sup> day of April, 2017

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

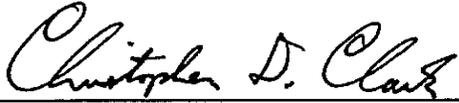
NAYS: None

ABSENT: None

APPROVED this 26<sup>th</sup> day of April, 2017.

  
\_\_\_\_\_  
Terry L. Weppeler, Village President

ATTEST:

  
\_\_\_\_\_  
Christopher D. Clark, Deputy Village Clerk