

VILLAGE OF LIBERTYVILLE

2019 - 2020 Budget



INDEX

<u>Section</u>	<u>Pages</u>
<u>Introductory (Tab 1)</u>	i-vi
Community History	i
List of Officials	ii
Government Finance Officers Association Award	iii
Village Organizational Chart	iv
Community Profile	v-vi
<u>Transmittal Letter (Tab 2)</u>	1-15
<u>Budget Overview Charts and Graphs (Tab 3)</u>	16-20
Fund Balance and Fund Structure	16-18
Revenues by Category and Fund	19
Expenditures by Category and Fund.....	20
<u>Budget Process and Financial Policies (Tab 4)</u>	21-40
Budget Process	21
Overview of Village Fund Structure.....	22-25
Financial Management Policies	26-27
Budget Highlights	28-29
Major Revenue Sources	30-35
Outstanding Debt.....	36-38
Budget Calendar (FY 2019-2020).....	39-40
<u>Five-Year Financial Plan (Tab 5)</u>	41-56
<u>Tax Levy Information (Tab 6)</u>	57-60
<u>Personnel (Tab 7)</u>	61-71
Compensation Policy	61-63
Full-Time Positions and Salary Ranges	64-68
Part-Time Positions and Salary Ranges	69
Other Personnel Information.....	70-71
<u>Capital Improvement Project Summary (Tab 8)</u>	72-75
<u>Department Budget Narratives and Goals (Tab 9)</u>	76-109
Administration & Finance.....	76-80
Community Development	81-84
Fire Department.....	85-88
Police Department.....	89-92
Public Works Department.....	93-103
Recreation & Sports Complex Department	104-109

INDEX

<u>Budget Detail (Tab 10)</u>	110-227
General Fund	110-163
Overview.....	110-115
Administration & Finance	116-118
Public Works & Parks	119-129
Community Development.....	130-133
Police Department	134-140
Fire Department.....	141-147
Recreation	148-155
Miscellaneous Cost Centers	156-163
Special Revenue Funds.....	164-179
Concord Special Service Area Fund	164-165
Fire Fund	166-167
Foreign Fire Insurance Tax Fund.....	168-169
Timber Creek Special Service Area Fund	170-171
Motor Fuel Tax Fund	172-173
Hotel/Motel Tax Fund.....	174-176
Commuter Parking Fund.....	177-179
Debt Service Funds	180-183
General Bond Fund	180-181
Sales Tax Bond Fund	182-183
Enterprise Funds	184-205
Utility Fund.....	184-194
Stormwater Sewer Fund	195-196
Libertyville Sports Complex Fund.....	197-205
Internal Service Funds.....	206-212
Vehicle Maintenance & Replacement Fund	206-209
Technology Equipment Replacement Fund	210-212
Capital Projects Funds.....	213-223
Tax Increment Financing District Fund.....	213-214
Project Fund	215-217
Road Bond Fund.....	218-219
Park Improvement Fund	220-221
Public Building Improvement Fund.....	222-223
Non-Appropriated Funds	224-227
Impact Fee Fund.....	224-225
Public Safety Pension Funds	226-227
<u>Appendix (Tab 11)</u>	228-233

*V*illage 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.



Village of Libertyville, Illinois

2019-2020 Budget

President

Terry L. Wepler

Board of Trustees

*Donna Johnson
Jay Justice
Richard Moras*

*Scott Adams
Peter Garrity
Patrick Carey*

Clerk

Sally A. Kowal



Village Administrator

Kelly A. Amidei

Deputy Village Administrator

Ashley R. Engelmann

Director of Finance/Village Treasurer

Nicholas A. Mostardo

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, 2018

Christopher P. Morill

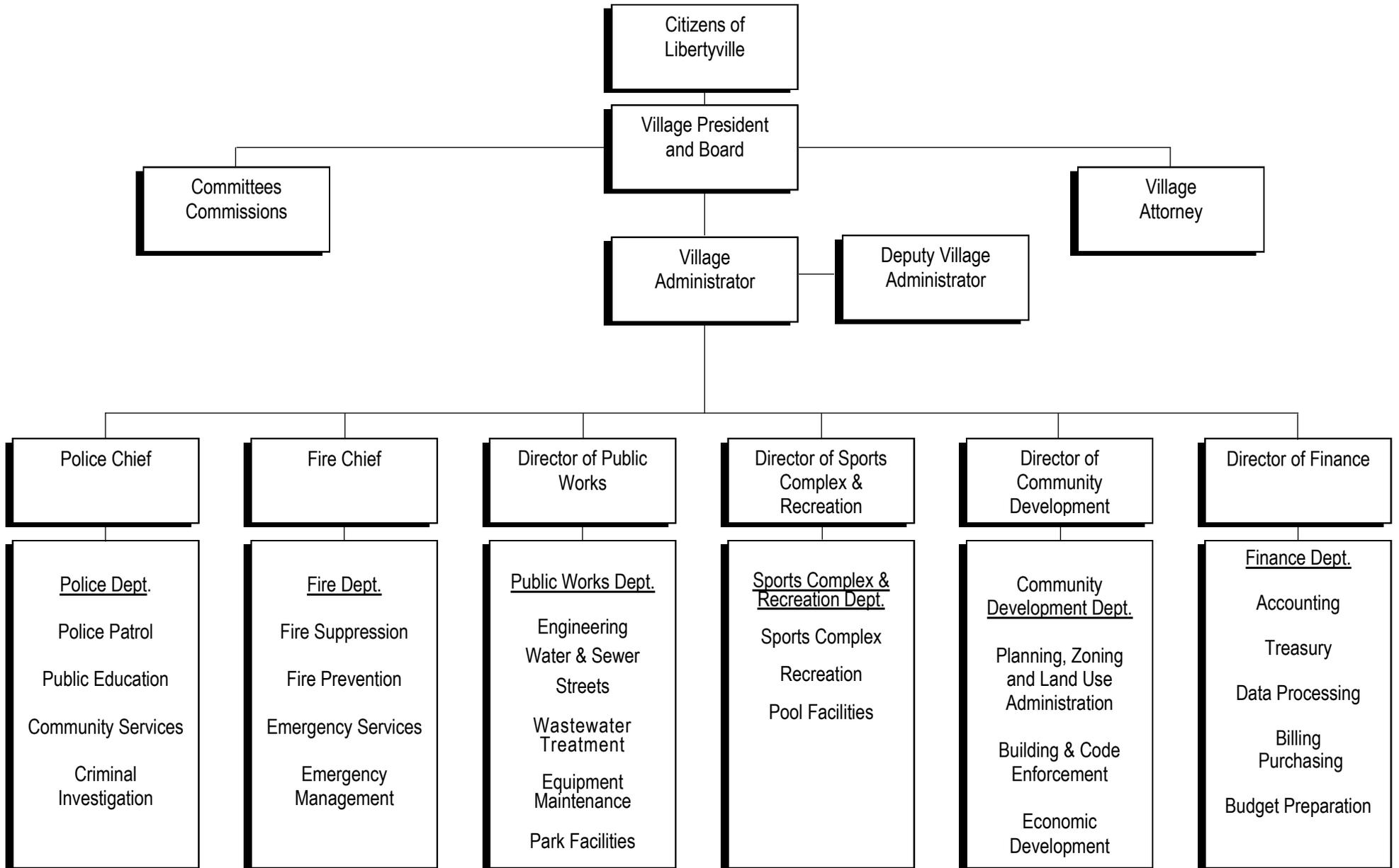
Executive Director

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, 2018. This is the twenty-second 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

GOVERNMENT

Incorporated April 15, 1882

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

The Village employs 156 full-time employees and provides the following services: Administration, Community Development, Engineering, Public Works, Police, Fire, Parks and Recreation, Water, Sewer and Wastewater Treatment.

Village website: www.libertyville.com

Village Bond Rating

Moodys Aa2

Fire ISO Rating: 3

Tax Rates:

Sales Tax	7%
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

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
2018 (estimated)	20,490

Ethnic Makeup (a)

White	18,256	89.1%
Hispanic or Latino	738	3.6%
African American	205	1.0%
Asian	1,086	5.3%
Other	205	1.0%

Other Household and Resident Data (a)

Total Households	7,526
Median Household Income	\$126,406
Per Capita Income	\$62,253

Median Age	44.5
% of Population under 18	25%
% of Population over 65	16%

Home Value (a)

Median Home Value (2017)	\$425,800
Median Gross Rent	\$1,225

Land Use (b)

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

Property Value (c)

<u>Equalized Assessed Valuation (2017 Tax Year)</u>		
Residential	\$960,348,356	78%
Industrial	\$104,427,528	8%
Commercial	\$170,182,381	14.0%
Railroads	\$368,795	<.1%
Farms	\$56,219	<.1%
Total	\$1,235,383,279	100%

COMMUNITY PROFILE

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 Small Town 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

Local Emergency Management Program Certificate 2018

Notes:

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



March 26, 2019

Mayor Weppler
Members of the Village Board, and
Village Administrator Amidei

It is my privilege to present for your review and consideration the 2019-2020 Annual Budget. The 2019-2020 Annual Budget totals \$64,102,489 in appropriated funds, a decrease of 1% compared to the 2018-2019 budget, which is mostly due to a slightly lower level of fund-to-fund transfers and certain operating expenditures. As prescribed in the Village's Five-Year Plan, the operating budget assumes conservative revenue estimates for 2019-2020 with an operating budget decrease of 0.3% across all funds. The 2019-2020 Annual Budget is balanced for operations and does not rely on the use of fund balance or other one-time revenue sources for operating purposes.

This Transmittal Letter is divided into nine sections: 1) Summary of Key Budget / Financial Policies 2), Current Economic Environment, 3) Budget Initiatives, 4) Budget Summary, 5) Budget Impact on a Resident, 6) Tax Levy Analysis, 7) Explanation of Individual Fund Budgets, 8) GFOA Recognition, and 9) Closing Comments.

Summary of Key Budget / Financial Policies

The Village's core financial policy is to provide quality services, programs and facilities in the most cost effective and efficient manner. This guiding principle ensures that the Village delivers a high level of services and minimizes increases in operating expenses. The Village's fiscal prudence has resulted in a Aa2 bond rating, maintained its limited share of a resident's property tax bill, and ensured a steady revenue stream. While a comprehensive list of Financial Policies is included in this budget document, the summary below encapsulates the significant policies as they relate to maintaining fiscal discipline:

- **Balanced Budget** – A balanced budget relies on recurring annual operating revenues to fund recurring annual operating expenditures. The Village does not rely on drawing down of operating fund balances or one-time (non-recurring) revenue sources to fund operating expenditures.
- **Revenue** – Ideal revenue sources are those that are stable and predictable, and to the greatest extent possible, they should grow in tandem with costs.
 - **Tax Levy** – As a non-home rule community, the Village of Libertyville is limited in its ability to pass property tax increases by the Property Tax Extension Limitation Law (PTELL). It has been the policy of the current Board to conservatively capture new development and the PTELL CPI allowance in its annual tax levy. This policy has resulted in Libertyville having one of the lowest municipal tax rates in the immediate Lake County region.
 - **Fees** – When the Village charges fees, such as building permit fees, such costs should be set to recover the cost of providing the specific service.

Village Hall

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

- Utility Rates – Retail water and sanitary sewer rates are set using a cost of service analysis to ensure an equitable allocation of revenue requirements and coverage of capital and debt service needs.
- Expenses – A snapshot of the Village policies regarding operating expenses is shown below.
 - Operating Expenses – Increases in operating expenses generally should be equal to increases in revenues unless specific Board action is taken to increase or reduce cash balances.
 - Personnel Expenses – A well-trained and experienced work force is a vital component of providing high quality services at a reasonable cost. The Village strives to maintain employee compensation that is fair and competitive with neighboring communities.
 - Public Safety Pensions – The Village is committed to making the required annual contribution amount calculated by the pension funds’ actuary with the goal of the public safety pension funds being 100% funded by April 30, 2040.
 - Capital Improvement Policies – The Village endeavors to make investments into its capital infrastructure each year with a combination of pay-as-you-go financing from existing reserves and debt issuance where necessary and prudent.
- Debt Policies – The Village will not issue bonds to finance operating deficits and capital projects funded through bond proceeds shall be financed for a period not-to-exceed the useful life of the project.
- Budget Amendments - It is the practice and policy of the Village to avoid budget amendments whenever possible by budgeting strategically during the annual budget process. However, should an amendment be required, it will be handled in a transparent and participative manner.
- Fund Balance / Net Assets Policy - Fund balance/net assets policies establish a minimum end-of-year fund balance/net assets target for select funds. These policies are established to provide financial stability, cash flow for operations, and ensure that the Village will be able to respond to emergencies with fiscal strength. Additionally, detailing the availability of fund balance increases the ability of financial statement users to understand the availability of resources.

Current Economic Environment

For fiscal year 2019-2020, there are economic and legislative factors to consider that may impact the future financial strength of the Village. On an organization-wide basis, elected officials, staff, and residents should be aware of a number of opportunities and pressures related to operational revenues, operational expenditures, and capital investment.

With respect to revenues, the local and national economy continues to grow with the current economic expansion, which is already the second longest in history. By most metrics, the economy is in great shape. Nevertheless, the Village still faces significant economic risks. The economic expansion will not last forever and will likely be followed by a recession. Also, with low unemployment, increased tariffs on imports, interest rate hikes by the Federal Reserve, and higher energy prices, the Village could start seeing increased inflationary pressure. This is particularly significant in a community like Libertyville that obtains almost 12% of Village revenues from its commercial base in the form of sales taxes.

There also continues to be a high degree of uncertainty within the State of Illinois as shared revenue sources for municipalities remain under potential threat by key lawmakers in State Government. Additionally, there is a very real possibility that the Village will experience a state-wide property tax freeze at some point in the next two to three years. Property taxes account for 12.5% of Village revenues. Since the Village is constrained by non-home rule tax caps, there is only a limited amount of revenue generated by CPI increases and new growth. In many years, such growth may be totally diverted to fund the actuarially determined net pension liability of the public safety pension funds. Additionally, within the last several years, the State Legislature reduced the amount of Local Government Distributive Fund (LGDF) remittances from 10% to 6%. The Village continues to monitor the State of Illinois' financial situation very closely.

As a result of the above referenced economic threats, it will remain an important consideration for the Village Board to continue contingency planning in the event of a revenue interruption due to legislative actions in Springfield or an anticipated economic downturn.

While the Village Board and staff need to remain cognizant about threats to recurring revenue sources, there is reason to be optimistic about the future. The Village of Libertyville has historically relied on traditional sources of revenue and does not currently utilize additional revenue sources, such as a non-home rule sales tax, that are statutorily available via voter referendum and utilized by neighboring communities. Additionally, if the pending sale of the Golf Learning Center property fully materializes, the ability to refinance existing Sports Complex debt will provide moderate relief on the operational pressures within the Village's General Fund.

Future Capital Funding Challenges

While the Village of Libertyville is able to fund operations and provide a high level of service to residents and businesses, there are looming challenges with respect to ongoing funding of capital improvements and infrastructure. Based on the Five-Year Plan accepted by the Village Board at the Committee of the Whole meeting in November, 2018 and included in this budget document, the net operating income in the General Fund is projected to become tighter and tighter over the next several years due to increases in operating revenues being eclipsed by increases in operating expenditures. This will constrain the ability of the General Fund to make strategic transfers of reserves to the capital project funds.

Maintaining Village infrastructure at appropriate levels over the next five to ten years requires a minimum annual investment of approximately \$2,000,000, which is currently unavailable from existing revenues without deep cuts into operating services.

The conservative capital spending plan below allocates the estimated \$2,000,000 annually to the following activity types:

Item	Amount
Road Rehabilitation	\$1,000,000
Buildings/Facilities	\$400,000
General (Street lights, Sidewalks, etc.)	\$200,000
Public Safety Technology	\$50,000
Park/Playground Improvements	\$350,000
Total	\$2,000,000

Staff discussed several revenue enhancement options at the Committee of the Whole meeting that could generate the revenue required for the capital investments, including a non-home rule sales tax, real estate transfer stamps, fee increases, and modifying existing utility taxes. The Board directed staff to begin researching a non-home rule sales tax referendum within the next two-three years. A non-home rule sales tax would provide approximately \$3,000,000 of revenue for the Village, and assuming the Places for Eating tax is repealed to avoid duplicate taxation of restaurants, a non-home rule sales tax would yield the \$2,000,000 in new revenue to offset financing for the annual capital needs outlined above.

In the current Five-Year Plan, the only class of capital expenditures able to be funded from General Fund reserves is scheduled fleet replacements. This capital expenditure type was selected for funding as it most closely ties to the operating needs of traditional municipal services (i.e. Police, Fire, and Public Works). However, such funding is finite and the General Fund will be unable to support even fleet capital transfers at the end of the Five-Year Plan without a new stable and recurring source of revenue.

During fiscal year 2019-2020, staff intends to propose a reorganization of the annual budget process in order to effect greater focus on capital planning. This reorganization will contemplate beginning the budget process for the subsequent fiscal year in the summer rather than the fall with the presentation and approval of a Five-Year Capital Improvement Plan on an annual basis.

Major Budget Initiatives

The Village exercises strong control over its expenses, which along with revenue decisions, form the second set of considerations in the fiscal year 2019-2020 budget. There are a number of initiatives which will impact the Village's operational and capital expenses for the short and long-term in the proposed budget. Those initiatives include:

- **Stormwater Management / Flooding Initiatives** – After significant flooding in 2017, the Village commissioned Christopher B. Burke Engineering, Ltd. (CBBEL) to develop a community stormwater plan that addresses conveyance deficiencies in various areas of the community. If and when the Plan is adopted by the Village Board, it will be necessary to determine how the projects included in the Plan will be funded. The proposed budget includes funding for an impervious surface analysis which will be necessary if the Village Board elects to impose a stormwater utility fee. Outside of the projects identified in the CBBEL plan, the Village plans to undertake two stormwater mitigation activities in fiscal year 2019-2020 which include a new storm sewer under Rockland Road and a reservoir at Charles Brown Park. Both projects are to be funded with limited tax bond proceeds.
- **Libertyville Sports Complex Debt and Golf Learning Center (GLC) Property Sale** – At the time the proposed budget was prepared, the Village was under contract with a private developer to purchase the driving range and miniature golf course land. The sale of the property is expected to close in Q4/2019. As the Village does not yet have a definitive closing date, budgeted revenues and expenses related to the sale are not currently appropriated. Once a closing date is known, the Village Board will need to make the policy determination of how to apply sale proceeds to the Sports Complex debt. If a portion of the Sports Complex debt were to be refunded, it would reduce the operating subsidy provided by the General Fund.
- **Road Infrastructure** – The voters of the Village of Libertyville approved a \$20,000,000 road referendum in 2012. At the conclusion of the 2018-2019 fiscal year, most of these road bond proceeds will have been spent down, addressing deficiencies in 40% of the Village's roadway network. There is still a significant amount of work outstanding in rehabilitating the Village's roads.

The 2019-2020 budget includes capital roadway improvement funding from the Motor Fuel Tax (MFT) Fund and Project Fund. Such appropriations are significantly less than the financial capacity provided by the 2012 referendum.

- **Utility Fund** – Several capital improvements will be undertaken within the Utility Fund in fiscal year 2019-2020. The most significant addresses a regulatory deficiency at the Wastewater Treatment Plant (WWTP). Spending totaling nearly \$2,800,000 is planned to upgrade the Plant's phosphorus removal apparatus in order to comply with Illinois Environmental Protection Agency (IEPA) regulations. This project is being funded by an IEPA loan that offers favorable terms and a competitive interest rate versus traditional bonding. The Utility Fund will also support several water and sanitary sewer distribution system enhancements, mostly in conjunction with the Rockland Road rehabilitation project. Staff is also in the process of completing an update to the 2016 utility rate study. Based on the timing of the budget process, any recommendations from the rate study update will be incorporated in the utility rate structure beginning in fiscal year 2020-2021.
- **Improvements to Aging Village Buildings** – As discussed in the previous section, there is currently no dedicated funding source for improvements to, and rehabilitation of, Village buildings. As many Village buildings were constructed or underwent their last major renovation in the early 1990's, they all require significant improvement within a simultaneous timeframe. The Village is able to issue limited tax bonds in excess of what is required to fund the above-referenced stormwater projects. Such additional proceeds will provide approximately \$1,000,000 to address significant facility deficiencies over a four-year period (approximately \$250,000 in planned spending annually). At the end of the four-year funding period, the Village intends to substitute the funding derived from the bond proceeds with a new stable and recurring source of revenue such as a non-home rule sales tax in order to continue facility rehabilitation initiatives.
- **Recreation Amenities and Playgrounds** – The Village of Libertyville is unique in that it does not have a separate Park District to provide recreational opportunities for its residents. This has the advantage of keeping property taxes lower for residents, but it also places an additional operational and capital burden on the Village's finances.

In 2018, the Village Board adopted the Parks Master Plan, which provides a recommended playground replacement schedule. The Cook Park playground is undergoing replacement in fiscal year 2018-2019 (partially funded by a manufacturer grant), while the Adler Park playground is budgeted to be replaced in fiscal year 2019-2020. At anywhere from \$150,000-\$300,000 per playground replacement, the Village does not currently have the capacity to complete more than a few annual playground replacements. Moving forward, the Village must continue to be creative in how it raises funding for playground replacements by seeking out additional grants and pursuing fundraising opportunities in conjunction with the Parks and Recreation Advisory Commission and the Libertyville Foundation.

Budget Summary

Below is a summary of the 2019-2020 budget with comparative data from the 2018-2019 budget. Operational revenues have increased 15.4%, or \$8,046,392 from the 2018-2019 budget. This is the result of 1) projected debt issuances totaling \$6,247,000 (WWTP improvements, stormwater, and public buildings), 2) property tax remittances including general, TIF, and debt service increasing \$535,685 and 3) more favorable interest earnings due to the current economic climate (\$133,440).

The table below lists the overall budget breakdown, including all operating revenues, expenditures, transfers, and capital outlay.

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

	2017-18 Actual	2018-19 Budget	2018-19 Estimate	2019-20 Budget	FY18-19 to FY19-20 Budget Change	
					%	\$'s
Operating Revenues	\$ 51,724,606	\$ 52,153,625	\$ 53,261,971	\$ 60,200,017	15.4%	\$ 8,046,392
Property Taxes	\$ 11,983,359	\$ 12,182,300	\$ 12,396,267	\$ 12,717,985	4.4%	\$ 535,685
Other Taxes	\$ 2,775,926	\$ 3,072,298	\$ 2,699,166	\$ 2,712,812	-11.7%	\$ (359,486)
Licenses/Permits	\$ 1,415,162	\$ 1,239,000	\$ 1,105,282	\$ 1,146,392	-7.5%	\$ (92,608)
Intergovernmental	\$ 10,954,327	\$ 10,932,084	\$ 11,335,899	\$ 11,348,466	3.8%	\$ 416,382
Charges for Services	\$ 21,100,043	\$ 21,680,310	\$ 22,510,276	\$ 22,514,867	3.8%	\$ 834,557
Fines and Forfeitures	\$ 749,104	\$ 693,000	\$ 752,035	\$ 710,000	2.5%	\$ 17,000
Interest	\$ 327,018	\$ 202,520	\$ 354,446	\$ 335,960	65.9%	\$ 133,440
Miscellaneous	\$ 1,001,342	\$ 536,350	\$ 544,442	\$ 7,064,500	1217.1%	\$ 6,528,150
Operating Transfers	\$ 1,418,325	\$ 1,615,763	\$ 1,564,158	\$ 1,649,035	2.1%	\$ 33,272
Operating Expenditures	\$ 47,215,105	\$ 48,817,234	\$ 47,709,928	\$ 48,649,363	-0.3%	\$ (167,871)
Salaries and Wages	\$ 16,155,473	\$ 16,474,595	\$ 16,462,996	\$ 16,942,096	2.8%	\$ 467,501
Employee Benefits	\$ 8,193,405	\$ 8,241,038	\$ 8,259,298	\$ 8,358,145	1.4%	\$ 117,107
Contractual	\$ 7,008,329	\$ 7,711,521	\$ 7,290,700	\$ 7,249,757	-6.0%	\$ (461,764)
Utilities	\$ 1,484,785	\$ 1,549,020	\$ 1,544,680	\$ 1,569,595	1.3%	\$ 20,575
Commodities	\$ 5,057,720	\$ 5,249,127	\$ 4,634,586	\$ 4,985,783	-5.0%	\$ (263,344)
Repair & Maintenance	\$ 2,446,160	\$ 2,850,281	\$ 2,858,222	\$ 2,891,128	1.4%	\$ 40,847
Operating Transfers	\$ 1,418,325	\$ 1,586,763	\$ 1,564,158	\$ 1,649,035	3.9%	\$ 62,272
Debt Service	\$ 5,450,908	\$ 5,154,889	\$ 5,095,288	\$ 5,003,824	-2.9%	\$ (151,065)
Net Operating Income	\$ 4,509,501	\$ 3,336,391	\$ 5,552,043	\$ 11,550,654	246.2%	\$ 8,214,263
Capital Transfers In	\$ 503,697	\$ 3,636,314	\$ 1,936,314	\$ 1,294,126	-64.4%	\$ (2,342,188)
Capital Transfers Out	\$ 503,697	\$ 3,636,314	\$ 1,936,314	\$ 1,294,126	-64.4%	\$ (2,342,188)
Capital Outlay	\$ 7,573,626	\$ 12,111,280	\$ 10,132,817	\$ 14,159,000	16.9%	\$ 2,047,720

Staffing has been reduced from 180 full-time employees in FY 2009-2010 to 156 in FY 2019-2020. While staffing from FY 2018-2019 to FY 2019-2020 has remained relatively stable, the proposed budget reflects the addition of a full-time Recreation Supervisor overseeing the swimming pools. This position was reinstated in early 2019 after the Parks and Recreation Committee provided direction to reestablish the Village's swimming pool operations back in-house. Additionally, the proposed budget reflects a full-year of the Police Department school resource officer position that was added mid-year in FY 2018-2019. School District 70 reimburses the Village for 50% of this officer's salary and benefits.

Budget Impact on a Resident

The Village uses two primary metrics to evaluate finances as they relate to our residential customers: 1) estimating how the budget will change a customer’s costs and 2) measuring property tax increases over long periods of time. For FY 2019-2020, it is estimated that a typical residential customer will pay 2.4%, or \$55 more, for municipal services as the following increases are incorporated in the fiscal year 2019-2020 budget: property tax revenue increase net of new development 2.0% (\$18), water rate 3% (\$21), and sanitary sewer rate 3% (\$16). The Village recognizes the importance of providing quality municipal services at a reasonable cost. Therefore, tax and fee increases are vetted based on the cost of municipal operations and utility services.

**Homeowner Impact Analysis
Select Taxes and Fees**

	FY 2018-2019	FY 2019-2020	Change	
			\$'s	%
Village Property Taxes *	\$ 900	\$ 918	\$ 18	2.0%
Water **	\$ 694	\$ 715	\$ 21	3.0%
Sanitary Sewer ***	\$ 548	\$ 564	\$ 16	3.0%
Telecommunications Tax	\$ 36	\$ 36	\$ -	0.0%
Electric Utility Tax	\$ 54	\$ 54	\$ -	0.0%
Licenses - Cars (2)	\$ 60	\$ 60	\$ -	0.0%
Total Taxes and Fees	\$ 2,292	\$ 2,347	\$ 55	2.4%

* Assumes \$10,000 property tax bill with a 9% Village portion.

** Based on 3.0% increase in water.

*** Based on 3.0% increase in sanitary sewer volumetric rate.

Tax Levy Analysis

While a much more significant analysis of the Village’s 2018 (payable in 2019) tax levy is included within this budget document, it is important to provide broad context related to the Village’s share of a Libertyville resident’s property tax bill. Generally, the Village portion of a property owner’s property tax bill constitutes only 9% of the total bill amount. The remaining portion of the tax bill constitutes services provided by local school districts, Lake County, and several miscellaneous taxing districts. The Village Board only exercises control over its portion of the tax bill and does not have any discretion to raise or lower the taxes levied by any other agency appearing on a property tax bill. The chart on below shows the distribution of a single dollar of property taxes based on the tax year 2017 (payable in 2018) distribution:



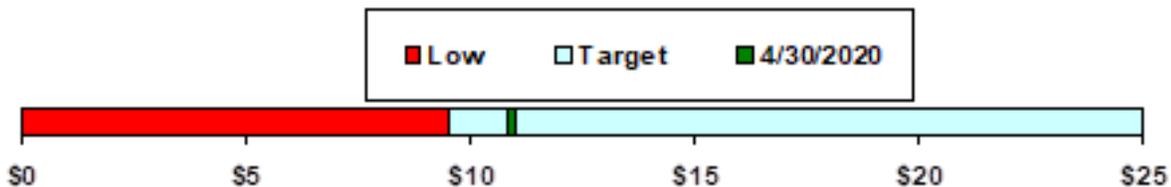
The following chart depicts the tax year 2017 tax rate that paid by most Libertyville residents versus several neighboring communities. The Village of Libertyville has the second lowest total tax rate of the comparable communities when all traditional municipal services are taken into account. A home with a market value of \$500,000 in Mundelein, for instance, would pay almost \$2,300 more for than a similar Libertyville home for basic Village services plus fire protection and parks and recreation. In contrast to many other communities on this list, the Libertyville tax rate is an “all in” figure that includes costs for Police, Fire, Public Works, Community Development, Administration, and Parks and Recreation. This metric demonstrates a tremendous value to the residents of our community.

LEVY YEAR 2017 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 \$500,000 Home</u>
Mundelein	1.558816	-	0.465990	2.024806	\$3,375
Deerfield	0.833493	0.607659	0.535315	1.976467	\$3,294
Grayslake	0.566249	0.839051	0.477918	1.883218	\$3,139
Antioch	1.047515	0.569088	-	1.616603	\$2,694
Buffalo Grove	0.908163	-	0.481584	1.389747	\$2,316
Highland Park	0.725885	-	0.521056	1.246941	\$2,078
Lake Forest	1.236569	-	-	1.236569	\$2,061
Lake Bluff	0.679430	-	0.475170	1.154600	\$1,924
Lincolnshire	0.241000	0.746725	-	0.987725	\$1,646
Vernon Hills	-	0.559491	0.416157	0.975648	\$1,626
Libertyville	0.648023	-	-	0.648023	\$1,080
Gurnee	-	-	0.500648	0.500648	\$834

Explanation of Individual Fund Budgets

General Fund:
Unrestricted Fund Balance (in millions)



The General Fund is used to account for most traditional municipal services, including police, fire, public works, parks and recreation, and administrative functions. The projected April 30, 2020 fund balance of \$10,815,416 is above the policy target of \$9,541,669 (Seventeen percent of expenditures plus sixty percent of the three-year average sales tax revenue).

Sufficient cash balances are needed to serve as a buffer for unexpected items (such as late property tax receipts), shared revenue reductions or interruptions from the State of Illinois, fund significant non-routine capital expenses, allow for inter-fund borrowing, and serve as an asset that could be used to satisfy pension liabilities.

Summary of Revenue and Expenditure Changes:

The fiscal year 2019-2020 General Fund revenues and transfers are budgeted at \$29,816,585, up 0.2%, or \$74,221, from the prior budget. The small change in the year to year budget amount is the result of some revenue items being budgeted higher and others being budgeted lower. Revenue items that were budgeted higher for fiscal year 2019 are property tax collections (\$233,567), intergovernmental revenue (\$428,539), and interest earnings (\$130,000). Certain other revenue items such as licenses and permits (\$92,608) and service charges (\$264,441) were budgeted lower. Several of the decreases are the result of reclassifying information technology related revenues back into the technology internal service fund for FY 2019-2020. General Fund operating expenses (excluding capital transfers) are budgeted at \$28,843,480, down 2.7%, or \$806,209 from fiscal year 2018-2019. The decrease in operating expenditures is also impacted by the IT budgetary reclassification along with the reclassification of stormwater expenses.

Following is a summary of General Fund operating expenses by department:

General Fund Operating Expenses	Actual 2017-2018 A	Budget 2018-2019 B	Estimated 2018-2019 C	Budget 2019-2020 D	Dollar Change D - B	% Change D v B
Administration & Finance	\$ 1,353,266	\$ 1,485,522	\$ 1,260,621	\$ 1,320,626	\$(164,896)	-11.10%
Police	\$ 8,752,019	\$ 9,220,529	\$ 9,035,463	\$ 8,986,582	\$(233,947)	-2.54%
Fire	\$ 7,894,033	\$ 8,399,264	\$ 8,381,492	\$ 8,562,113	\$ 162,849	1.94%
Comm. Development	\$ 2,021,159	\$ 2,053,804	\$ 2,076,523	\$ 2,140,399	\$ 86,595	4.22%
Public Works	\$ 2,351,329	\$ 2,561,145	\$ 2,796,169	\$ 2,618,667	\$ 57,522	2.25%
Parks	\$ 1,554,789	\$ 1,524,494	\$ 1,415,620	\$ 1,464,051	\$ (60,443)	-3.96%
Recreation	\$ 2,604,520	\$ 2,903,109	\$ 2,803,782	\$ 2,786,106	\$(117,003)	-4.03%
Miscellaneous	\$ 1,083,951	\$ 1,501,822	\$ 1,546,018	\$ 964,936	\$(536,886)	-35.75%
Dept. Operating Expenses	\$ 27,615,066	\$ 29,649,689	\$ 29,315,688	\$ 28,843,480	\$(806,209)	-2.72%

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

Expenditure Categories	Actual 2017-2018 A	Budget 2018-2019 B	Estimated 2018-2019 C	Budget 2019-2020 D	Dollar Change D - B	% Change D v B
Salaries & Wages	\$13,178,048	\$ 13,523,940	\$ 13,591,409	\$ 13,978,501	\$ 454,561	3.4
Employee Benefits	\$ 7,179,069	\$ 7,277,802	\$ 7,314,970	\$ 7,408,644	\$ 130,842	1.8
Contractual	\$ 2,459,102	\$ 3,457,583	\$ 3,131,267	\$ 2,632,250	\$(825,333)	(23.9)
Utilities	\$ 240,941	\$ 342,700	\$ 342,860	\$ 266,475	\$(76,225)	(22.2)
Commodities	\$ 1,583,066	\$ 1,562,540	\$ 1,434,718	\$ 1,336,278	\$(226,262)	(14.5)
Capital	\$ 37,631	\$ 117,300	\$ 142,276	\$ 6,000	\$(111,300)	(94.9)
Repairs & Maintenance	\$ 1,626,300	\$ 1,893,061	\$ 1,906,030	\$ 1,759,297	\$(133,764)	(7.1)
Operating Transfers	\$ 1,306,325	\$ 1,474,763	\$ 1,452,158	\$ 1,456,035	\$ (18,728)	(1.3)
Miscellaneous	\$ 4,584	\$ -	\$ -	\$ -	\$ -	-
Total	\$27,615,066	\$ 29,649,689	\$ 29,315,688	\$ 28,843,480	\$(806,209)	(2.7)

Personnel costs for salaries and benefits are up 3.4% and 1.8%, respectively. This increase includes the full salary of the Facility Maintenance Manager, Recreation Supervisor (Pools), and School Resource Officer that were previously unbudgeted in FY 2018-2019. The increases also reflect a 2% cost of living increase for non-union employees, union cost of living increases per the collective bargaining agreements, and a merit pool of up to 2% for non-union employees not already at the top of their range. The Village's health insurance plans are budgeted at a 0.0% increase based on positive claim experience in the Village's IPBC sub-pool, while the Village's pooled dental plan is projected to increase approximately 10%. A review of non-pooled options for the Village's dental plan to mitigate the projected increase is underway.

The Contractual category is down significantly. This decrease is driven by two major functions. First, when the FY 2018-2019 budget was being prepared, it was unclear how the State of Illinois E911 fees would be remitted to the Village. It was thought that after joining the Vernon Hills Joint ETSB and dispatch center, the E911 fees would still be remitted directly to the Village, which would then offset the consolidated dispatch costs by the fee revenue. Instead, the State of Illinois remits the E911 fee revenue directly to Vernon Hills, which then provides the Village of Libertyville a consolidated dispatch invoice netted out by the E911 remittances. Consequently, the Village is no longer required to budget the full amount of the consolidated dispatch contract.

The second major function affecting the Contractual category is the reclassification of the IT expenses from the General Fund to the Technology Equipment Replacement Fund (TERF). TERF was utilized for many years as an internal service fund for the Village's technology needs. In FY 2018-2019, these internal service operations were shifted to the General Fund. However, with the upcoming implementation of Geographic Information Systems (GIS) and a consolidation of IT operational oversight within the Administration Department, staff determined it to be in the Village's best interest to reestablish this internal service fund.

Several other categories are down from the previous fiscal year. Most of these decreases are related to the TERF reclassification; however, approximately \$250,000 of storm sewer maintenance funds in the Repair & Maintenance category were shifted to the new Stormwater Sewer Utility Fund and subsidized by a one-time capital transfer from the General Fund.

Transfers:

The General Fund transfers dollars to finance operations and capital improvements accounted for in other funds. The Village classifies these transfers into operating transfers and capital transfers. Operating transfers are transfers anticipated to be made annually and used to subsidize the operations of other funds. In FY 2019-2020, operating transfers consist of the Sports Complex debt subsidy and TERF user charges. These transfers are reflected as expenses at the *department level* within the General Fund budget.

Capital transfers are more strategic in nature and budgeted at the *fund level*. These types of transfers are discretionary based upon policy direction provided by the Board and by and large fund capital improvements accounted for in one of the Village's capital projects funds. The dollar value of these transfers are excluded from the calculation of the General Fund fund balance policy as they do not generally impact the operational health of the Fund due to their discretionary nature. The FY 2019-2020 budget proposes several capital transfers which are listed on the following page:

General Fund Capital Transfers	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
<u>Transfers In</u>				
Sales Tax Bond Fund Residual	\$ -	\$ -	\$ -	\$ 102,137
TERF Fund	\$ -	\$ 207,325	\$ 207,325	\$ -
	\$ -	\$ 207,325	\$ 207,325	\$ 102,137
<u>Transfers Out</u>				
Capital Improvements (Project Fund)	\$ 208,426	\$ 300,000	\$ 300,000	\$ -
Capital Improvements (New Building Fund)	\$ -	\$ 700,000	\$ -	\$ -
Capital Improvements (ETSB)	\$ 30,078	\$ -	\$ -	\$ -
Capital Improvements (Public Buildings)	\$ 265,193	\$ 300,000	\$ 300,000	\$ -
Public Safety IT Capital Reserve (TERF)	\$ -	\$ -	\$ -	\$ 50,000
SRA Levy (Park Improvement Fund)	\$ -	\$ -	\$ -	\$ 50,000
Capital Vehicle Replacement (Fleet)	\$ -	\$ 2,000,000	\$ 1,000,000	\$ 713,000
Seed Transfer to Stormwater Fund	\$ -	\$ -	\$ -	\$ 250,000
	\$ 503,697	\$ 3,300,000	\$ 1,600,000	\$ 1,063,000

Overall, staff are pleased to present a fully balanced General Fund budget, even when taking into account the capital transfers above. The cash flow of the General Fund is displayed below:

Fund Performance	Actual 2017-2018 A	Budget 2018-2019 B	Estimated 2018-2019 C	Budget 2019-2020 D	Dollar Change D - B	% Change D v B
Operational Net Income	\$ 1,462,629	\$ 92,675	\$ 483,081	\$ 973,105	\$ 880,430	950.0
Transfers In	\$ -	\$ 207,325	\$ 207,325	\$ 102,137	\$ (105,188)	50.7
Transfers Out	\$ (503,697)	\$ (3,300,000)	\$ (1,600,000)	\$ (1,063,000)	\$ 2,237,000	67.8
Net Cash-Flow	\$ 958,932	\$ (3,000,000)	\$ (909,594)	\$ 12,242	\$ 3,012,242	100.4

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

The Village has a variety of special revenue funds that serve specific purposes. In a special revenue fund, revenues must be used for specific purposes as defined by statute or Board policy. In FY 2019-2020, most of the activity in the Village's special revenue funds is routine, with a few notable exceptions.

The Village finances major road projects from the Motor Fuel Tax Fund. The revenue in this fund is primarily derived from the State of Illinois' allotments of motor fuel tax to the Village. Monies in this fund are highly regulated by the State and require a number of engineering approvals by the Illinois Department of Transportation (IDOT) before funds can be spent. For the last several years, this fund has accumulated cash in preparation for the Rockland Road reconstruction, which will be an 80/20 FAU local share project. In FY 2019-2020, the Rockland Road reconstruction and related projects will begin with a budgeted expense of \$1,700,000 from the Motor Fuel Tax Fund.

Several recurring expenditures related to the maintenance of Village-owned buildings operated by other entities are subsidized from the Hotel/Motel Tax Fund. As the hotel/motel tax is a limited revenue source and unable to support large-scale renovations and rehabilitations of the Cook House, Adler Cultural Center, and the Libertyville Civic Center, the Board will need to issue policy direction in the next several years on how to address upcoming facility deficiencies as identified in recent facility reserve studies.

There is currently adequate funding in the Hotel/Motel Tax Fund to support recurring civic activities and special events which are generally paid for from this fund.

The Commuter Parking Fund accumulated cash reserves for several years in preparation for the downtown train station reconstruction, which began in autumn of 2018. The proposed budget contemplates \$534,500 in carryover spending due to the estimated project completion date occurring after the close of the 2018-2019 fiscal year. The Village also anticipates receiving a construction reimbursement in the amount of \$300,000 from Metra, which will help sustain fund balance reserves. Similar to the Hotel/Motel Tax Fund, there is enough recurring revenue in the Commuter Parking Fund to support recurring operations, but future capital initiatives such as construction at Prairie Crossing will require alternative sources of revenue.

Debt Service Funds (General Bond Fund and Sales Tax Bond Fund):

The Village utilizes two debt service funds to account for general obligation and certain alternate revenue debt. The General Bond and Interest Fund accounts for the debt service obligations of the Adler Pool limited tax refunding bond and the bonds issued as part of the 2012 road referendum. The sales tax bond fund previously accounted for the debt service obligations related to an alternate revenue bond supported by sales tax. There has been no activity in the Sales Tax Bond Fund for several years; consequently, the proposed fiscal year 2019-2020 budget includes a one-time transfer of residual cash out of the Sales Tax Bond Fund and into the General Fund in the amount of \$102,137. It is important to note that this transfer is not required to balance the operating budget of the General Fund. Rather, it contributes to the available fund balance that can be used for capital transfers.

Capital Projects Funds (TIF Fund, Project Fund, Road Bond Fund, Park Improvement Fund, Public Building Improvement Fund):

The Village manages its capital improvement program through utilization of capital improvement funds. Each capital improvement fund has a specific purpose or purposes in relation to the Village's infrastructure. As outlined in the introduction to this letter, the Village will struggle to maintain funding in future years in most of these funds due to operating expenditures growing at a faster rate than operating revenues, limiting the amount of capital transfers out of the General Fund. The FY 2019-2020 Budget funds a number of planned projects through the use of fund balances reserves, grants, bond proceeds, and impact fees. Subsequent pages of this budget document outline the planned capital spending by fund on a project-by-project basis.

There are several budget highlights related to the capital projects funds that merit discussion as part of this transmittal. First, the TIF Fund, while a capital improvement fund, is governed by the Tax Increment Allocation Redevelopment Act, and its revenues can only be utilized for a specific set of purposes as outlined in the Act. The downtown TIF accounted for in the TIF Fund is winding down with minimal capital improvements scheduled in FY 2019-2020. The remaining expenses budgeted from the fund include debt service for the TIF note issued in 2016 to fund the Church Street Parking Structure and a TIF surplus rebate to various taxing agencies, including the Village.

In the Park Improvement Fund, several components of Adler Pool need repair or rehabilitation. Projects budgeted in the FY 2019-2020 budget include sandblasting in the zero depth slide pool, slide mushroom, diving board resurfacing, and VGB compliant pool drain grates. The total amount of these improvements is \$118,000. These improvements are unable to be funded out of the pool's General Fund operating account due to financial limitations. Staff is recommending that a portion of the assigned fund balance (totaling \$372,782) in the Park Improvement Fund representing the remainder of the Bolander sale proceeds be released to offset the swimming pool capital needs.

While it was originally intended to use a portion of the Bolander sale proceeds to pay down the Sport Complex debt, the assigned fund balance amount would not make substantial inroads in reducing the debt burden with refunding bonds. It would be significantly more effective from a financial planning perspective to utilize the net sale proceeds from the anticipated GLC sale to refinance the Sports Complex debt, rather than the diminutive remainder of the Bolander sale proceeds.

Enterprise Funds (Utility Fund, Stormwater Sewer Fund, Libertyville Sports Complex Fund)

The Village administers three enterprise funds as part of its operational responsibilities. An enterprise fund relies on operating revenues to offset both operating expenses and capital improvements. The Utility Fund accounts for the business activities of the Village's water and sanitary sewer distribution system along with operations, maintenance, and capital improvement of the Wastewater Treatment Plant (WWTP). The rates for utility services passed on to residents and business are derived from a cost-of-service analysis. The last full scale rate study was completed in 2016 and recommended a 3% increase in the water and sewer charges for FY 2019-2020. Staff is in the process of completing an update to the 2016 rate study and rate changes effectuated based on the reconciliation of budgeted to actual expenditures will be implemented beginning with the FY 2020-2021 budget.

There are several capital projects budgeted in the Utility Fund as part of the proposed FY 2019-2020 budget. Many of these projects are improvements or repairs to existing distribution infrastructure or are being completed as part of Rockland Road reconstruction project. At the WWTP, two significant capital improvements are planned and include a significant overhaul of the Plant's phosphorus removal apparatus (\$2,770,000) and dredging of the storage lagoon adjacent to the Plant (\$583,500). As discussed previously, the former is being funded with a low-interest IEPA loan while the latter is being funded from operating revenues.

The Stormwater Sewer Fund is a new fund in the proposed FY 2019-2020 budget. This fund was created based on policy direction provided by the Board in preparation for a new recurring source of revenue to fund large-scale stormwater infrastructure improvements. Given that a recurring revenue source has not yet been fully identified, FY 2019-2020 capital transfers and debt proceeds into this fund are for establishment purposes only and not scheduled to be repeated in future fiscal years. Two major projects will be undertaken in FY 2019-2020. These include storm sewer enhancements as part of the Rockland Road reconstruction (\$1,000,000) and restoration of the Charles Brown reservoir (\$1,515,000). Bond proceeds from a new limited tax bond will be used to fund these projects.

The Libertyville Sports Complex Fund accounts for the programming activities of the Indoor Sports Complex, the Golf Learning Center, and the Family Entertainment Center. The revenues of this enterprise fund are generally insufficient to offset operating expenditures and debt service; therefore, an annual subsidy from the General Fund is made to ensure that fund does not end the fiscal year in a cash-negative position. Based upon the debt service requirements, program revenues, and expenditure levels, this amount is projected to decrease slightly from \$1,474,763 in FY 2018-2019 to \$1,402,035 in FY 2019-2020. This decrease is contingent upon the Sports Complex accomplishing its revenue and programming goals along with keeping its expenses within budget parameters. Nevertheless, the Sports Complex operating subsidy still remains a significant burden on the General Fund financial position and places constraints on the ability of the Village to fund a higher level of capital improvements.

The sale of the GLC is scheduled to close during FY 2019-2020. Given that the timing of the sale is not yet definitive, and it is not outside the realm of possibility that it could be delayed into FY 2020-2021, the revenues and expenditures associated with the sale are not included in the Sports Complex budget. Furthermore, the proposed budget assumes that the GLC will remain closed for operations.

As more information about the sale becomes available, staff will recommend a budget amendment to the Board that reflects the sale proceeds and subsequent refinancing of the Sports Complex debt.

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

The Village utilizes two internal service funds to account for activities that support certain functions of the Village's operating departments. The Vehicle Maintenance/Replacement Fund (Fleet) provides resources for the routine maintenance of the Village's motor vehicle fleet, the capital replacement of fleet assets, and the salaries and benefits of the Village's mechanics. The recurring operating activities of the Fleet Fund are supported by user charges from the major operating departments, calculated on the basis of fleet units and repair volume. In FY 2019-2020, capital improvement activities are subsidized by capital transfers from the General Fund (\$713,000) and Utility Fund (\$128,989).

The Technology Equipment Replacement Fund (TERF) accounts for the Village's information technology needs and improvements. As discussed previously, these activities were consolidated into the General Fund in FY 2018-2019, but for operational purposes are being moved back into TERF. Funding for IT operations is provided by user charges from General Fund Departments, the Utility Fund, and the Libertyville Sports Complex Fund. Occasionally, one or more funds may make capital transfers to TERF for a variety of purposes. In FY 2019-2020, a capital transfer of \$50,000 will be made from the General Fund to TERF to establish an assigned fund balance reserve for future improvements to public safety information technology infrastructure such as radio and dispatch systems, which was previously accommodated by ETSB E911 funds. Unlike other capital transfers made from the General Fund, the public safety TERF transfer is intended to be made annually; however, it is classified as discretionary and will be reviewed annually based on the overall financial condition of the General Fund.

TERF will also account for the costs associated with implementing and operating a Geographic Information Systems (GIS) program through the GIS Consortium. At approximately \$125,000 a year, GIS charges will be offset by increased user charge contributions from the various operating funds that contribute to TERF. Indirectly, the Village intends to recover some of the cost of GIS by implementing a small technology fee onto each building permit, as GIS significantly assists the permitting and planning functions of the Village. The revised permit fees will be presented to the Board as part of the annual fee ordinance in April.

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

The Village is responsible for the accounting of three funds that it does not formally appropriate due to the nature of their revenues and expenditures. The Impact Fee Fund collects developer impact fees related to the construction of new homes and buildings. Libertyville is a largely built-out community; thus, developer impact fee collection is sporadic and should not be relied upon as a recurring source of revenue. Furthermore, the Village Board has not issued formal policy direction related to how these proceeds will be spent in the future.

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

GFOA Recognition

The Village submitted its fiscal year 2018-2019 budget document to the Government Finance Officers Association (GFOA) in mid-2018 to be considered for the Distinguished Budget Presentation Award. The Village received notification in late-2018 that it had won the award. Staff is further enhancing this year's budget document and intends to submit for the award again for fiscal year 2019-2020.

Closing Comments

I would like to specifically thank Assistant Finance Director Ariel Tax and Deputy Village Administrator Ashley Engelmann for their assistance in developing and analyzing the proposed budget. Their assistance was invaluable during all phases of the budget preparation process.

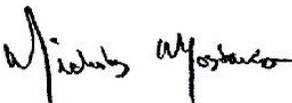
The proposed budget maintains high quality municipal services at a reasonable cost to Village of Libertyville residents. Furthermore, fiscal year 2019-2020 will present the opportunity for the Village Board, staff, and residents to extensively collaborate in the planning of our community's future.

The Village makes prudent and conservative decisions related to financial planning and will continue to do so. As fiscal stewards of public resources, the Village Board and staff take their fiduciary responsibilities very seriously. This proposed budget addresses critical strategic priorities while maintaining nearly all funds within their fund balance policy limits, and in the case of the General Fund, presents a truly balanced budget.

Over the next fiscal year, the Village has the opportunity to make significant investments to modernize our infrastructure with scheduled improvements to its stormwater management network, water and sewer utilities, playgrounds, and aging Village facilities.

Libertyville is an exceptional community in virtually all respects. With continued sound management, solid long range planning, adequate resources, and a strong personal commitment from all involved, staff is excited about making an already outstanding community even better.

Respectfully submitted,



Nicholas A. Mostardo
Director of Finance/Village Treasurer

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

FUND	4/30/2018 Audited Fund Balance	2018-2019 Estimated Revenue	2018-2019 Estimated Expense*	4/30/2019 Estimated Fund Balance	2019-2020 Budgeted Revenue	2019-2020 Budgeted Expense*	4/30/2020 Projected Fund Balance	FY 2019-2020 Policy Amount	Surplus / (Deficiency)	Explanation of Target Amount
General Fund	11,712,768	30,006,094	30,915,688	10,803,174	29,918,722	29,906,480	10,815,416	9,541,699	1,273,717	Seventeen percent (17%) of expenditures plus 60% of three year average sales tax revenue
Concord SSA	55,308	23,127	17,115	61,320	23,090	19,385	65,025	4,846	60,179	Twenty-five percent (25%) of annual operating expenses
Fire Fund	24,766	400	8,000	17,166	1,000	9,000	9,166	2,250	6,916	Twenty-five percent (25%) of annual operating expenses
Foreign Fire Insurance Fund	92,964	54,810	45,000	102,774	50,750	51,000	102,524	12,750	89,774	Twenty-five percent (25%) of annual operating expenses
Timber Creek SSA	67,213	26,165	17,723	75,655	21,840	20,034	77,461	5,009	72,453	Twenty-five percent (25%) of annual operating expenses
Motor Fuel Tax Fund	1,864,884	550,912	828,100	1,587,696	527,954	1,700,000	415,650	263,977	151,673	Fifty (50%) of operating revenues
Hotel/Motel Tax Fund	522,398	387,925	431,785	478,538	374,000	421,824	430,714	105,456	325,258	Twenty-five percent (25%) of annual operating expenses
Sales Tax Bond Fund	102,137	-	-	102,137	-	102,137	0	-	0	N/A
Commuter Parking Fund	1,433,073	421,728	1,329,804	524,997	714,500	841,197	398,300	210,299	188,001	Twenty-five percent (25%) of annual operating expenses
Debt Service Fund	568,566	1,624,754	1,605,964	587,356	1,615,303	1,612,803	589,856	589,856	-	Current balance is policy amount
TIF Fund	379,439	3,994,671	3,701,146	672,964	4,114,301	3,934,857	852,408	852,408	-	Current balance is policy amount
Impact Fee Fund	591,189	152,486	2,500	741,175	-	-	741,175	741,175	-	Current balance is policy amount
Project Fund	1,531,370	1,010,089	1,251,300	1,290,159	543,500	1,020,000	813,659	813,659	-	Current balance is policy amount
Road Bond Fund	2,670,756	8,500	2,501,233	178,023	250	175,000	3,273	3,273	-	Current balance is policy amount
Park Improvement Fund	817,574	226,000	356,175	687,399	126,500	595,000	218,899	218,899	-	Current balance is policy amount / *\$372,782 assigned to LSC Bond payoff
Public Building Improvement Fund	184,440	300,010	387,003	97,447	925,010	250,000	772,457	772,457	-	Current balance is policy amount
Vehicle Maint/Replacement Fund**	1,275,081	2,150,671	2,051,168	1,374,584	1,877,025	2,040,568	1,211,041	206,517	1,004,524	Three (3) months of operating expenses
Technology Equipment Replacement Fund**	629,136	200	251,166	378,170	661,108	689,822	349,456	172,456	177,001	Three (3) months of operating expenses / \$50,000/year assigned to public safety IT
Utility Fund	2,645,098	10,641,506	10,309,876	2,976,728	13,612,055	14,398,347	2,190,436	2,103,212	87,224	Three (3) months of operating expenses
Stormwater Sewer Fund	-	-	-	-	2,860,000	2,787,800	72,200	63,200	9,000	Three (3) months of operating expenses
Libertyville Sports Complex Fund	(1,340,490)	3,770,723	3,770,723	(1,340,490)	3,527,235	3,527,235	(1,340,490)	881,809	(2,222,299)	Three (3) months of operating expenses
Police Pension Fund	32,171,701	2,960,985	2,793,477	32,339,209	3,010,130	2,993,352	32,355,987	57,647,734	(25,291,747)	One hundred percent (100%) funded by April 30, 2040
Fire Pension Fund	29,799,046	2,561,198	1,723,238	30,637,006	2,564,098	1,759,005	31,442,099	43,534,538	(12,092,439)	One hundred percent (100%) funded by April 30, 2040
TOTAL	\$ 87,798,417	\$ 60,872,954	\$ 64,298,184	\$ 84,373,187	\$ 67,068,371	\$ 68,854,846	\$ 82,586,712	\$ 118,747,478	\$ (36,160,766)	

* - Expense totals omit depreciation

** - Fund Balance is Current Assets /less Current Liabilities

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

FUND BALANCE ANALYSIS

The Village of Libertyville has a Fund Balance Policy that stipulates the amount of fund balance reserves that should exist in its funds as a percentage of the budgeted expenditures. All funds, with exception of the Liberty Sports Complex Fund and the public safety pension funds, are projected to end the FY2019-2020 in compliance with the Village's policy based on the proposed budget. The following funds have fund balances that are projected to change by 10%.

Fire Fund: Budgeted drawdown of fund balance due to estimated expenses in FY 2019-2020. The Village budgets conservatively in this fund and many times expenditure experience is far less that what was budgeted.

Motor Fuel Tax Fund: Budgeted drawdown of fund balance due to capital projects in FY 2019-2020, specifically, the Rockland Road improvements totaling \$1,700,000.

Hotel/Motel Tax Fund: Budgeted drawdown of fund balance due to capital projects such as the Cook House foundation repairs.

Sales Tax Bond Fund: Budgeted drawdown of fund balance to close out residual cash balance in fund into the General Fund.

Commuter Parking Fund: Budgeted drawdown of fund balance to complete the Downtown Libertyville Train Station renovation.

TIF Fund: Increase in fund balance due to higher estimated EAV increment in the TIF district along with all capital improvements having been completed in past fiscal years.

Project Fund: Budgeted drawdown of fund balance due to capital projects such as road reconstruction.

Road Bond Fund: Budgeted drawdown of fund balance due to capital projects such as road reconstruction.

Park Improvement Fund: Budgeted drawdown of fund balance due to capital projects including playground replacements and Adler Pool capital improvements.

Public Building Improvement Fund: Increase in fund balance due to the addition of debt service proceeds totaling \$925,000 in the fiscal year 2019-2020 budget.

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

Utility Fund: Budgeted drawdown of fund balance due to capital projects, specifically at the Wastewater Treatment Plant (WWTP).

Stormwater Sewer Fund: New fund with seed funding derived from bond proceeds and a General Fund operating transfer.

**Village of Libertyville
Department Relationship Between Funds**

Department	General Fund	Special Revenue Funds (1)	Water & Sewer Fund (2)	Storm Sewer Fund	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	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, Project Fund, Road Bond Fund, Park Improvement Fund, and Public Buildings Improvement Fund.
5. Internal Service Funds include: Fleet Services & Replacement and Technology and Equipment Replacement.



**Village of Libertyville
Revenues by Category and Fund (Appropriated Funds)**

	Property Taxes	Other Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines and Forfeitures	Interest	Miscellaneous	Operating Transfers	Capital Transfers	Total
General	\$ 6,956,201	\$ 2,362,812	\$ 1,146,392	\$ 10,560,512	\$ 7,401,668	\$ 690,000	\$ 250,000	\$ 449,000	\$ -	\$ 102,137	\$ 29,918,722
Special Revenue Funds											
Concord SSA	\$ 23,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 23,090
Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Foreign Fire Fund	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ 50,750
Timber Creek SSA	\$ 21,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ 21,840
Motor Fuel Tax	\$ -	\$ -	\$ -	\$ 512,954	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 527,954
Hotel Motel Tax Fund	\$ -	\$ 350,000	\$ -	\$ -	\$ 14,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 374,000
Commuter Parking Fund	\$ -	\$ -	\$ -	\$ 65,000	\$ 339,500	\$ -	\$ 10,000	\$ 300,000	\$ -	\$ -	\$ 714,500
Debt Service Funds											
General Bond Fund	\$ 1,610,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 1,615,303
Capital/Project Funds											
Tax Increment Fin Dist #1	\$ 4,107,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ 4,114,301
Sales Tax Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project Fund	\$ -	\$ -	\$ -	\$ 160,000	\$ 380,000	\$ -	\$ 1,000	\$ 2,500	\$ -	\$ -	\$ 543,500
Road Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250
Park Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 1,500	\$ -	\$ -	\$ 50,000	\$ 126,500
Public Building Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ 925,000	\$ -	\$ -	\$ 925,010
Internal Service Funds											
Vehicle Maint./Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 943,036	\$ 20,000	\$ 12,000	\$ 60,000	\$ -	\$ 841,989	\$ 1,877,025
Tech Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 363,908	\$ -	\$ 200	\$ -	\$ 247,000	\$ 50,000	\$ 661,108
Enterprise Funds											
Utility Fund	\$ -	\$ -	\$ -	\$ -	\$ 10,871,555	\$ -	\$ 17,500	\$ 2,723,000	\$ -	\$ -	\$ 13,612,055
Stormwater Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 2,600,000	\$ -	\$ 250,000	\$ 2,860,000
Libertyville Sports Complex	\$ -	\$ -	\$ -	\$ -	\$ 2,125,200	\$ -	\$ -	\$ -	\$ 1,402,035	\$ -	\$ 3,527,235
Totals	\$ 12,717,985	\$ 2,712,812	\$ 1,146,392	\$ 11,348,466	\$ 22,514,867	\$ 710,000	\$ 335,960	\$ 7,064,500	\$ 1,649,035	\$ 1,294,126	\$ 61,494,143

**Village of Libertyville
Expenses by Category and Fund (Appropriated Funds)**

	Salaries & Wages	Employee Benefits	Contractual	Utilities	Commodities	Capital	Repairs & Maintenance	Operating Transfers	Capital Transfers	Debt Service	Total
General Fund	\$ 13,978,501	\$ 7,408,644	\$ 2,632,250	\$ 266,475	\$ 1,336,278	\$ 6,000	\$ 1,759,297	\$ 1,456,035	\$ 1,063,000	\$ -	\$ 29,906,480
<i>Special Revenue Funds</i>											
Concord SSA	\$ -	\$ -	\$ 19,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,385
Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000
Foreign Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ 51,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,000
Timber Creek SSA	\$ -	\$ -	\$ 20,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,034
Motor Fuel Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000
Hotel Motel Tax Fund	\$ -	\$ -	\$ 421,824	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 421,824
Commuter Parking Fund	\$ 89,082	\$ 35,739	\$ 23,400	\$ 8,750	\$ 22,800	\$ 534,500	\$ 126,926	\$ -	\$ -	\$ -	\$ 841,197
<i>Debt Service Fund</i>											
General Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,612,803	\$ 1,612,803
<i>Capital/Project Funds</i>											
Tax Increment Fin Dist #1	\$ -	\$ -	\$ 2,866,117	\$ -	\$ 3,000	\$ 160,000	\$ -	\$ -	\$ -	\$ 905,740	\$ 3,934,857
Sales Tax Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,137	\$ -	\$ 102,137
Project Fund	\$ -	\$ -	\$ 82,500	\$ -	\$ 24,500	\$ 913,000	\$ -	\$ -	\$ -	\$ -	\$ 1,020,000
Road Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000
Park Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 595,000	\$ -	\$ -	\$ -	\$ -	\$ 595,000
Public Building Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
<i>Internal Service Funds</i>											
Vehicle Maint./Replacement Fund	\$ 278,297	\$ 136,686	\$ 53,600	\$ -	\$ 347,835	\$ 1,214,500	\$ 9,650	\$ -	\$ -	\$ -	\$ 2,040,568
Tech Replacement Fund	\$ -	\$ -	\$ 389,117	\$ 81,250	\$ 132,955	\$ 86,500	\$ -	\$ -	\$ -	\$ -	\$ 689,822
<i>Enterprise Funds</i>											
Utility Fund	\$ 1,812,973	\$ 599,049	\$ 381,480	\$ 981,450	\$ 2,841,105	\$ 5,985,500	\$ 455,213	\$ 181,000	\$ 128,989	\$ 1,031,588	\$ 14,398,347
Stormwater Sewer Fund	\$ -	\$ -	\$ 36,000	\$ -	\$ -	\$ 2,535,000	\$ 216,800	\$ -	\$ -	\$ -	\$ 2,787,800
Libertyville Sports Complex	\$ 783,243	\$ 178,027	\$ 324,050	\$ 231,670	\$ 217,310	\$ 4,000	\$ 323,242	\$ 12,000	\$ -	\$ 1,453,693	\$ 3,527,235
Totals	\$ 16,942,096	\$ 8,358,145	\$ 7,249,757	\$ 1,569,595	\$ 4,985,783	\$ 14,159,000	\$ 2,891,128	\$ 1,649,035	\$ 1,294,126	\$ 5,003,824	\$ 64,102,489

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

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

In mid-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.

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

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

Park Improvement Fund – This fund accounts for funds used for improvements to the public park system. Sources of funding are impact fees, grants, and transfers from the 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, Public Works Building, and the Parks Building.

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).

Stormwater Sewer Fund – This fund is used to account for the operation, capital improvement, and maintenance of the Village’s stormwater sewer system. If the Village Board elects to impose a future stormwater utility fee, such revenues will be recognized in this fund.

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

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

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

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

FIDUCIARY FUNDS

Pension Trust Fund

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

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

Basis of Accounting and Basis of Budgeting

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

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

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

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

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

VILLAGE OF LIBERTYVILLE FINANCIAL MANAGEMENT POLICIES

The Village of Libertyville Financial Policies, listed below, provide the basic framework for the fiscal management of the Village. These policies provide guidelines for evaluating both current activities and proposals for future programs. Most of the policies represent long-standing principles, traditions and practices, which have guided the Village in the past and have helped maintain the Village's financial stability. The Village's financial strength is exemplified by a 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 funds by maintaining its pledged revenue bond coverage requirements.
- Capital projects financed through bond proceeds shall be financed for a period not to exceed the useful life of the project.

Reserve Policies

- The Village will assess its 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 operating expenditures plus 60% of the prior three year sales tax revenue average.

Operating Budget Policies

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

Accounting Policies

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

**VILLAGE OF LIBERTYVILLE
2019-2020 BUDGET HIGHLIGHTS**

OVERALL BUDGET

- Estimated revenues for all appropriated funds (\$61,494,143) an increase of \$5,704,204 or 10.2% compared to the FY 2018-2019 budget. A large part of this increase is due to planned debt issuance for capital projects.
- Incorporates revenue from 2018 Tax Levy of \$6,956,201 and estimated Sales Tax revenues of \$7,957,245.
- Expenditures for all appropriated funds estimated to be \$64,102,489, a decrease of \$462,339 (1.0%) compared to the FY 2018-2019 budget.
- Overall budget has expenditures (\$64,102,489) exceeding revenues (\$61,494,143) by \$2,608,346. The budget will be balanced with a planned spend down of prior unreserved fund balance to cover the difference. The majority of this is drawdown of the, Motor Fuel Tax Fund, Project Fund, and Park Improvement Fund to cover capital improvement initiatives.
- Overall operating expenses decreased 0.3% compared to the FY 2018-19 budget.

PERSONNEL/SALARY EXPENDITURES

Salary expenditures have increased 2.8% from the 2018-19 budget, and include:

- A 2.00% market adjustment is included in salary ranges for all full-time non-union employees and 1.5% to 2.5% for Public Works, Police Officer, and Police Sergeant union employees. The Fire union contract will expire on April 30, 2019 and staff are in the process of negotiations. Funding is also included for the contractually required police, fire and public works union step increases along with merit increases for non-union employees that are eligible to receive up to a 2.0% merit increase.
- Employee benefit expenditures increased 1.4% from the FY 2018-2019 budget. The rates for the Village's PPO and HMO plans are budgeted to remain flat into FY 19-20 while the dental plan is expected to increase approximately 10%. Contribution increases to public safety pension plans are 2.6% for Police and 0.0% for Fire.
- One Recreation Supervisor position was added to the Recreation and Sports Complex Department in FY 2018-2019 in advance of taking the swimming pool operations back in-house for FY 2019-2020. This position is fully budgeted for FY 2019-2020.
- Full-time staffing levels of 156 for FY 2019-2020 compared to 180 in FY 2009-2010.

CAPITAL EXPENDITURES

- Capital Expenditures in excess of \$14,000,000, most significantly:
 - o \$3,438,000 for Wastewater Treatment Plant improvements.
 - o \$2,673,000 in road, sidewalk, bike path, and streetlight replacements and rehabilitation.
 - o \$2,535,000 for stormwater sewer improvements on Rockland Road and Charles Brown Park.
 - o \$1,202,500 in scheduled fleet replacements or rehabilitation of existing equipment.

GENERAL FUND

- Revenues are estimated to decrease 0.1% or \$30,967 and include the following:
 - o Property tax is projected to increase 3.5% due to an increase of 2.1% in the consumer price index increase allowed by the tax cap along with new property in the Village and an SRA levy increase of \$50,000.
 - o Sales tax is projected to increase 3.4% (\$262,245) due to economic conditions.
 - o The E-911 wireless surcharge was previously budgeted at \$445,723 in FY 2018-2019. This revenue stream is omitted from the FY 2019-2020 budget, as such revenue is now netted out against the Village's consolidated dispatch fees by the Vernon Hills Joint ETSB (JETSBS). The expenses for dispatch cost were adjusted accordingly in the proposed FY 2019-2020 budget.
 - o User charges and cell tower leases related to information technology (\$330,500) included in the General Fund in FY 2018-2019 are being reclassified into the Technology Equipment and Replacement Service Fund (TERF) in FY 2019-2020.
- Operating expenses have decreased by 2.7%, or \$806,209. The major drivers of this decrease are:
 - o Information Technology expenses reclassified to TERF.
 - o Stormwater operations and maintenance reclassified to the new Stormwater Sewer Utility Fund.
 - o Consolidated dispatch expenses have been reduced by the amount expected to be collected by the Vernon Hills JETSBS from 911 surcharges.
- The General Fund includes several fund-level capital transfers totaling \$1,063,000:
 - o Public safety IT reserve to TERF - \$50,000
 - o SRA levy transfer to Park Improvement Fund - \$50,000
 - o Capital Vehicle Replacement Fund - \$713,000
 - o Seed transfer to Stormwater Sewer Fund - \$250,000
- The General Fund is balanced with a budgeted surplus of \$12,242.

WATER AND SEWER FUND

- Includes \$2,316,650 for the purchase of Lake Michigan water from the Central Lake County Joint Action Water Agency (CLCJAWA).
- Includes \$5,985,500 in water and sewer capital projects.
- Incorporates a 3% rate increase for water and sewer services per the 2016 rate study.

**VILLAGE OF LIBERTYVILLE
FISCAL YEAR 2019-2020
MAJOR REVENUE SOURCES**

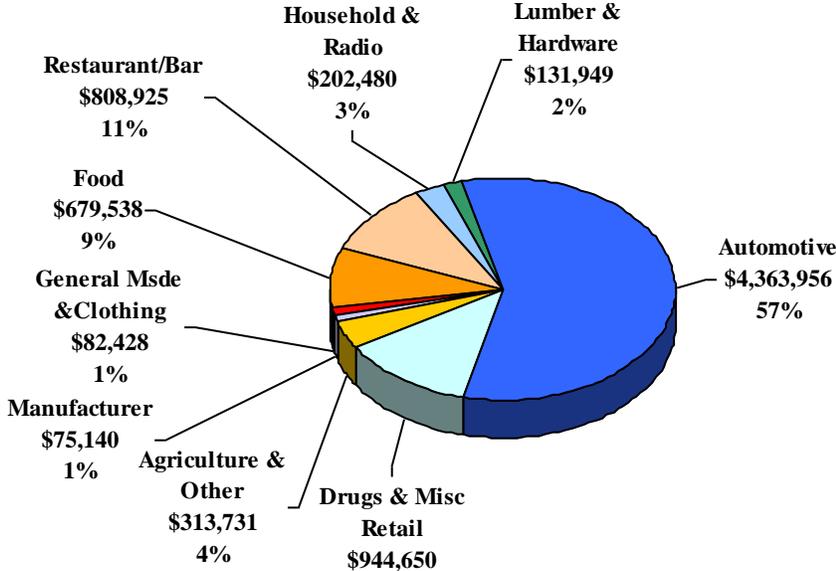
1. Sales Tax
2. Property Tax
3. Sports Complex Revenue
4. Water Sales
5. Fire Protection District
6. Sewer Charges
7. TIF (Tax Increment Financing) Receipts
8. State Income Tax
9. Gas and Utility Taxes
10. Building Permits and Fees
11. Places for Eating Tax

1. Sales Tax

2019-2020 Budget \$7,957,245

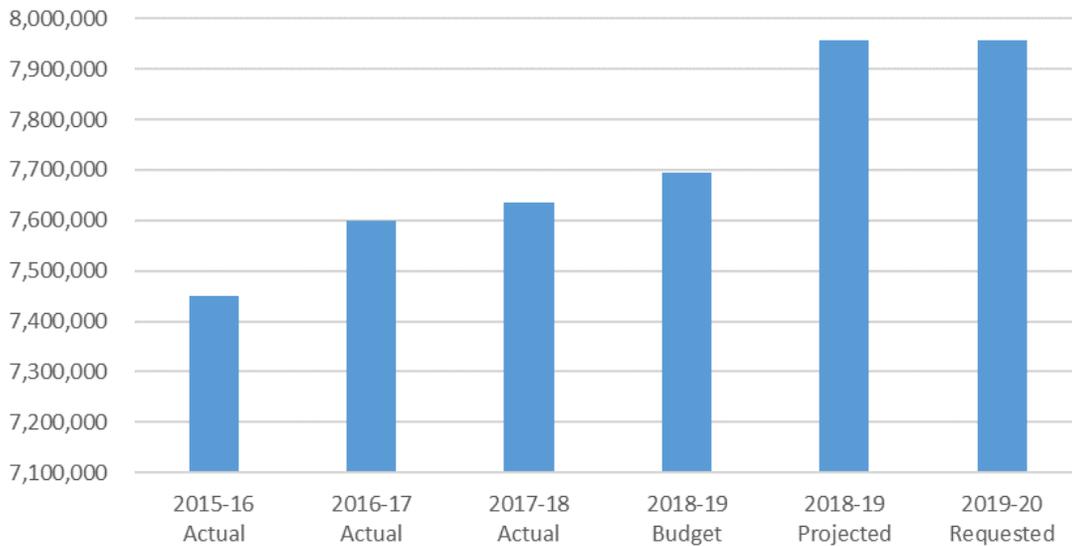
Sales tax is a major revenue source for the Village of Libertyville and for the 2019-2020 fiscal year accounts for 11.9% of Village-wide revenues.

The State of Illinois collects and distributes to the Village 1% of the 7% Retailers Occupation Tax imposed on the sale of tangible personal property. The State tracks this information on a calendar year basis. A chart showing the sales tax by category for calendar year 2017 is shown below.



There are no restrictions on the use of this revenue. This revenue source is directly related to the economy and the economic development activity within the Village of Libertyville. Beginning with the Great Recession in 2008, economic conditions caused a decrease in this revenue category especially in the area of vehicle sales which at one time accounted for 70% of total sales tax receipts. Health of this revenue stream is vital for the Village to continue to provide a high level of municipal services. The Village is projecting sales taxes to increase from \$7,695,000 in FY 18-19 to \$7,957,245 in FY 2019-2020.

SALES TAX

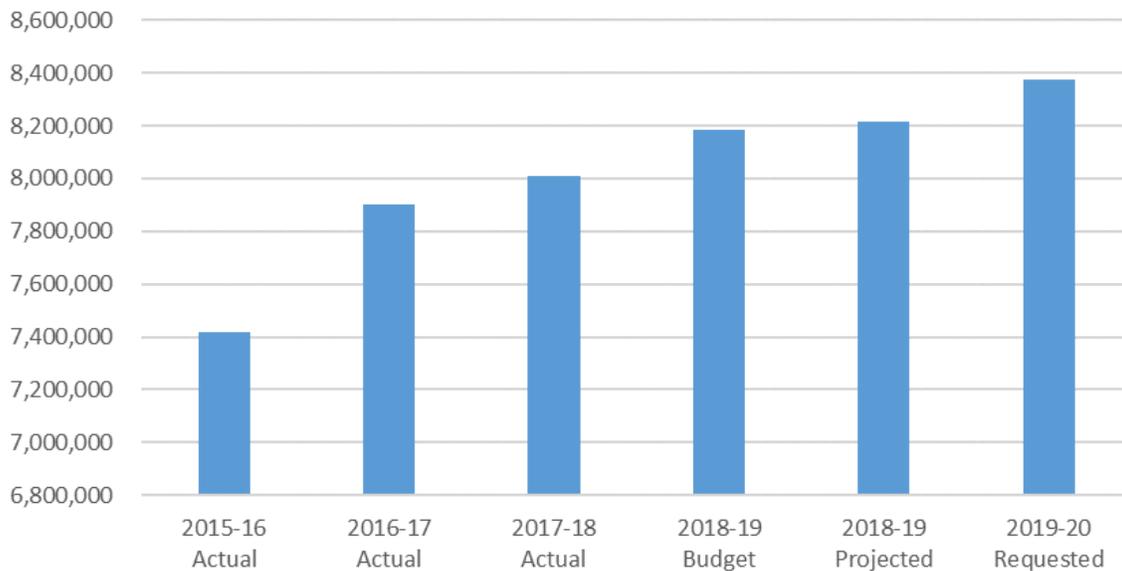


2. Property Tax Revenue

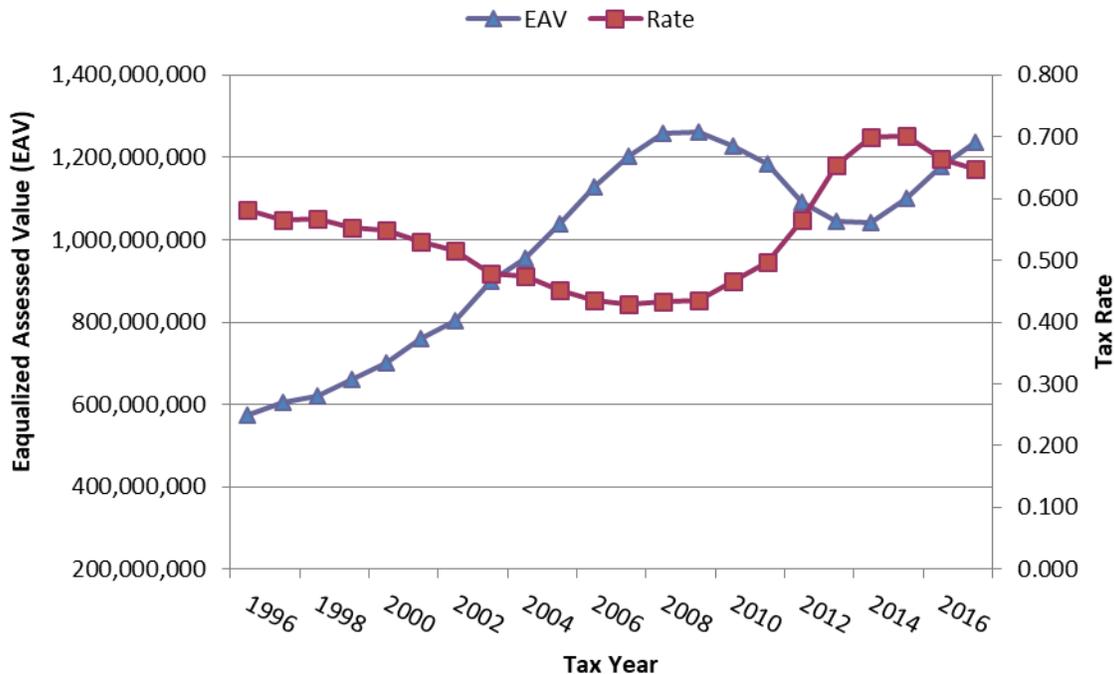
2019-2020 Budget \$8,372,504

Property taxes account for 12.5% of all revenues for the Village of Libertyville. Since the Village is not a home-rule municipality, property tax increases are limited by a property tax cap which amounts to the lower of 5% or the increase in the consumer price index for the previous year. For the 2019-2020 fiscal year (tax year 2018), 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. Additionally, taxes levied for special recreation are not subjected to tax caps.

PROPERTY TAX



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



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

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

3. Sports Complex Revenue **2019-2020 Budget \$2,125,200**

Revenues from the Libertyville Sports Complex account for 3.2% of total Village-wide revenues. These revenues are accounted for in an Enterprise Fund since the intention is for the Sports Complex to generate sufficient revenues to support its operation. The Complex was opened in August 2001 and includes an indoor sports complex, a Golf Learning center and a Family Entertainment Center. In June 2012, the family entertainment center property was leased to a business which re-opened the facility as a miniature golf course. The Village is in the process of closing on a sale of the Golf Learning Center and Family Entertainment Center, which is expected to take place during FY 2019-2020. As a result, no revenues are budgeted in the two above-referenced divisions of the Sports Complex operation.

4. Water Sales**2019-2020 Budget \$5,651,958**

Revenues from the Village's water utility account for 8.4% of total Village-wide revenues. Water revenues are based on the number of gallons used by homes and businesses located in the Village along with a fixed cost recovery charge. Water rates are developed to recover the cost of purchasing water from the Central Lake County Joint Action Water Agency along with the costs of maintaining water lines within the Village limits. Water sales can fluctuate due to the amount of rain received during the summer season. Water sales for the 2019-2020 fiscal year are projected to increase slightly. Water revenues are monitored to ensure that they are sufficient to cover operating expenses and to provide for future capital replacements. Per the 2016 rate study, water rates will increase by 3% in FY 2019-2020 to cover increases in operating and capital costs.

5. Fire Protection District**2019-2020 Budget \$3,029,849**

The Village provides fire and paramedic services to the Libertyville Fire Protection District (LFPD). Contract increases are based on a formula that includes a component of the consumer price index. The district also allows the Village to bill district residents for ambulance calls. Based on this contract, revenues from the Fire Protection District will increase for the 2019-2020 fiscal year by 1.9%. Fire District contract proceeds account for 4.5% of all revenues for the Village of Libertyville

6. Sewer Charges**2019-2020 Budget \$4,281,597**

Revenues for sanitary sewer charges are projected to increase 3% over the 2019-2020 budget per the 2016 rate study. Sewer charges are billed based on the amount of water used along with a fixed cost recovery charge. The charges cover both sewer line maintenance and the treatment of sewage. Revenues from the Village's sanitary sewer utility account for 6.4% of total Village-wide revenues.

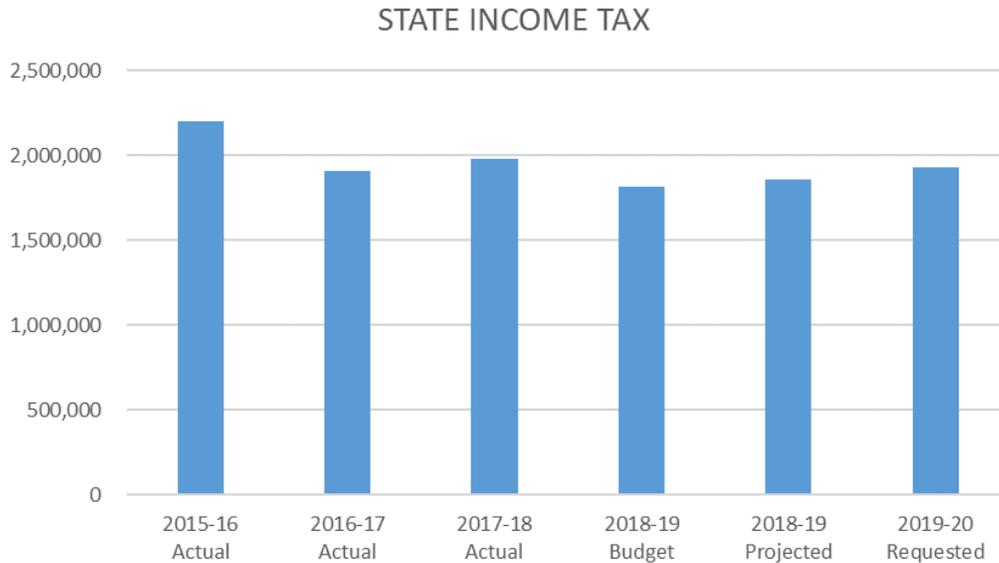
7. Tax Increment Financing (TIF) Receipts**2019-2020 Budget \$4,107,301**

The Village's Tax Increment Financing District was established to provide for improvements to the downtown area of the Village. Property taxes above a frozen equalized assessed valuation (EAV) are received to fund these improvements. The TIF was due to terminate in 2009; however, the Village was successful in obtaining State legislation to extend the TIF for an additional 12 years. As part of the extension approval process, the Village has agreed to rebate 70% of the property taxes collected to the taxing bodies affected by the TIF. The rebates began with the 2009 taxes that the Village received in 2010. As the EAV has increased in the TIF area, the TIF receipts have increased. TIF property tax receipts account for 6.1% of all revenues for the Village of Libertyville

8. State Income Tax

2019-2020 Budget \$1,927,284

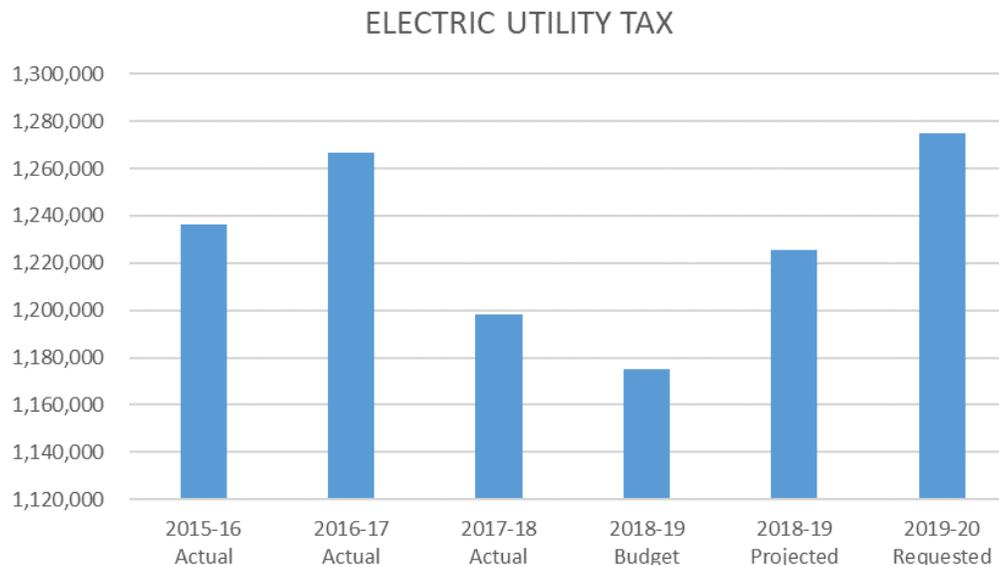
The Village receives 6% of the net income tax receipts collected by the State. The distribution of income tax is based upon population. All of this revenue is deposited into the Village's General Fund. The estimate for the 2019-2020 budget is based on projections provided by the Illinois Municipal League. This revenue source is tied to the economy and as the economy expands and contracts, State income tax follows this trend. Due to the State's financial problems, there has been ongoing discussions over the past several years related to reducing the amount of State income tax that is distributed to local governments. State income tax receipts account for 2.9% of all revenues for the Village of Libertyville



9. Electric Utility Tax

2019-2020 Budget \$1,275,000

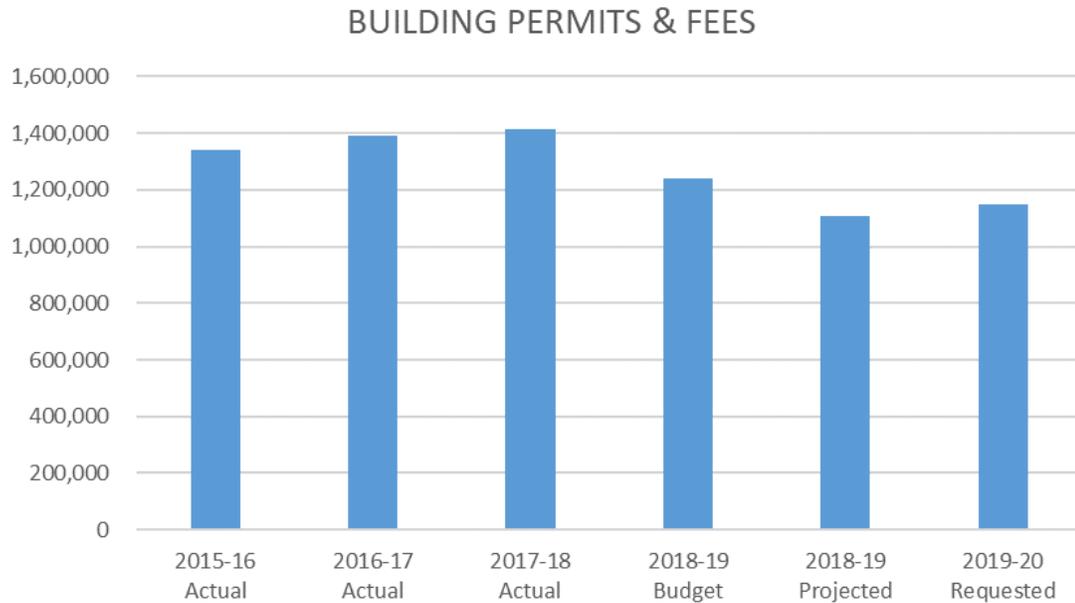
Due to revenue decreases in sales taxes and other taxes, the Village Board approved a tax on electric consumption. This tax became effective on January 1, 2010; however, the ordinance included a sunset clause in which the tax expires on April 30 of every year unless the board takes action to renew them. Staff is recommending that the electric tax be renewed for FY 2019-2020 at its current rates.



10. Building Permit & Fee Receipts

2019-2020 Budget \$1,146,392

Revenues from building permits, plan review fees, and other miscellaneous fees are projected to decrease 7.5% due to larger developments anticipated in the FY 2018-2019 budget not moving forward when expected. The following chart shows the history of building permit revenue. Annual spikes outside an established trend should be considered one-time revenue. These types of revenues account for 1.7% of all revenues for the Village of Libertyville.



11. Places for Eating Tax

2019-2020 Budget \$875,000

In 2016 in an effort to promote a long-term financial sustainability strategy, the Village of Libertyville implemented a Places for Eating Tax on restaurant food and beverage receipts. The tax rate is 1% of food or beverage sales prepared for immediate consumption at any establishment that provides a seating area.



VILLAGE OF LIBERTYVILLE
SUMMARY OF DEBT ISSUANCES AND OUTSTANDING DEBT

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

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

Libertyville’s equalized assessed valuation for the 2017 calendar year was \$1,235,383,279. 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 \$106,551,808. As of May 1, 2018, Libertyville had \$50,122,284 in total debt. Of this amount, \$18,117,321 is attributable to the debt limit, which is below the maximum allowed.

Libertyville’s current bond rating is Aa2. The current population for the Village is 20,490 which results in a gross debt per capita as of May 1, 2018 of \$2,446.

Summary of Current Debt Issues as of May 1, 2018

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 Alternate 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 Alternate 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 Alternate 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 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 Alternate 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 Alternate 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 2014B

Original Issue Amount: \$5,000,000

Original Issue Date: October 29, 2014

Date of Maturity: December 15, 2032

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

General Obligation Bonds, Series 2015A

Original Issue Amount: \$5,000,000

Original Issue Date: October 28, 2015

Date of Maturity: December 15, 2032

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

General Obligation Alternate 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.

TIF Promissory Note

Original Issue Amount: \$5,000,000

Original Issue Date: November 9, 2016

Date of Maturity: December 31, 2022

Description: Loan used for short term financing to construct the Church Street Parking Garage with the Village's downtown TIF area.

Summary of Debt Outstanding and Fiscal Year 2019-2020 Debt Service Requirements

Debt Issuance Name	Original Issue Amount	Outstanding as of May 1, 2018	Principal Due 2019-2020	Interest Due 2019-2020	Total Due 2019-2020
General Obligation 2008 Ltd. Tax	\$1,710,000	\$410,000	\$205,000	\$8,610	\$213,610
General Obligation 2010A	\$11,570,000	\$11,270,000	\$75,000	\$461,255	\$536,255
General Obligation 2010B Taxable	\$3,245,000	\$2,530,000	\$210,000	\$126,463	\$336,463
General Obligation 2010C	\$3,840,000	\$1,660,000	\$550,000	\$29,975	\$579,975
General Obligation 2012A	\$4,390,000	\$4,170,000	\$235,000	\$83,125	\$318,125
General Obligation 2012B	\$4,200,000	\$3,555,000	\$185,000	\$70,650	\$255,650
General Obligation 2013A	\$5,000,000	\$4,250,000	\$220,000	\$141,488	\$361,488
General Obligation 2013B	\$4,200,000	\$3,495,000	\$180,000	\$116,150	\$296,150
General Obligation 2014A	\$2,215,000	\$1,455,000	\$285,000	\$31,275	\$316,275
General Obligation 2014B	\$5,000,000	\$4,415,000	\$230,000	\$118,650	\$348,650
General Obligation 2015A	\$5,000,000	\$4,605,000	\$240,000	\$128,430	\$368,430
General Obligation 2015B	\$4,200,000	\$4,075,000	\$45,000	\$116,363	\$161,363
TIF Promissory Note	\$5,000,000	\$4,232,284	\$825,181	\$80,559	\$905,740
Total		\$50,122,284	\$3,485,181	\$1,512,993	\$4,998,174

Village of Libertyville FY 2019-2020 Budget Calendar

Staff Milestones

<u>Date</u>	<u>Items needed</u>
11/20/2018	Access to BS&A made available for data entry (projected 2018-19 amounts and requested budget for 2019-20).
12/10-12/14	<u>Capital</u> needs/funding review with departments.
12/14/2018	Finance department enters proposed FY2019-20 payroll for departments.
12/21/2018	<u>Operating</u> budget requests and 2018-19 year-end projections due to Village Administrator and Finance Director. BS&A department budget entry closed.
12/26-12/28	Finance Department review of operating budgets, cash flows, and capital requests.
12/28/2019	Finance Department prepares reports and handouts for Department Head meetings.
1/2-1/9	Administration/Department Head meetings to review proposed budgets. Updated goals/performance measure due during budget meeting.
1/15/2019	Department Head team meeting to review the budget operating and capital (prior to Staff Meeting).
1/18/2019	Budget numbers finalized by Village Administrator and Finance Director.
2/7/2019	Finance Department prepares budget document, exhibits, appendix, and paginates document. Copies of proposed budget are distributed to the Village Board.
2/11-2/15	Department budget practice presentations for Village Board review meeting.

Village Board Budget Review Meetings

2/16/2019	Budget Review meeting – 8:00am Start
2/19/2019	Budget Review meeting (continued) – 6:00pm Start

Budget Approval

3/8/2019	A notice is placed in the 3/12 edition of the Daily Herald indicating a public hearing on the budget will take place on 3/26.
3/26/2019	Public Hearing on the budget (Agenda materials due 3/19)
3/26/2019	Post compensation package for each IMRF employee with compensation exceeding \$150,000 on Village website. Required to post at least 6 days before budget approval.

Village of Libertyville FY 2019-2020 Budget Calendar

Budget Approval

- 4/9/2019 Budget adopted by resolution (Agenda materials due 4/2)
- 4/9/2019 Rate resolutions approved (Agenda materials due 4/2)
- 4/10/2019 Post total compensation package for all full-time Village employees on Village website.
- 4/10/2019 Final approved budget document distributed to staff.
- 5/1/2019 File budget with Lake County (within 30 days of passage).





Five-Year Financial Plan

Fiscal Year 2019-2020 – Fiscal Year
2023-2024

Five-Year Financial Plan

Fiscal Year 2019-2020 – Fiscal Year 2023-2024

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 ending 2020 – 2024 is a significant part of the FY 2019-2020 budget planning process. While the economy has rebounded from the Great Recession, this forecast reflects financial obligations and rising salary and 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 slightly above the unrestricted fund balance target until the end of FY 2012-2022. At the end of FY 2022-2023, growth in benefits, insurance, and pension costs will have outpaced the anticipated growth in revenue and the unrestricted fund balance will be below the policy minimum amount if corrective action is not taken.

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 Mayor and Board of Trustees and will be utilized by staff for analysis in connection with the financial and budgetary planning process. There will 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." As it is important to be conservative in forecasting, 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. EAV began to rise in 2015 at an average of 5.87% a year through 2017. Modest growth has been anticipated for FY 2019-2020 and future years, along with conservative new property growth in each year. Likewise, conservative growth has been anticipated in all other revenue categories.

The Village Board approved a Places for Eating Tax which went into effect on October 1, 2016. This has been estimated to generate approximately \$875,000 annually and to remain flat each year, reflecting the competitive environment for operating restaurants in our local region. Though this tax is administered locally by Village staff, there have only been very minor compliance issues and most businesses subject to the tax remit in a timely fashion.

Unfortunately, over time, the growth in expenses is anticipated to outpace the conservative growth in anticipated revenue. Salaries have been estimated to grow at 3.25% annually, while benefits (including pensions) have been anticipated to grow at 5%. Other goods and services are anticipated to grow at 2% annually.

Due to the outpacing of operational expenses versus operational revenues, this Five-Year Plan limits the amount of transfers out of the General Fund into the capital improvement funds. The debt service subsidy from the General Fund to the Sports Complex Fund will likely remain in the \$1.45 million to \$1.8 million range for the foreseeable future, pending the golf property sale, which would reduce the debt service subsidy by approximately \$300,000 annually. The Plan contemplates several annual capital transfers out of the General Fund in FY 2019-2020, but constrains such transfers in the forecast's out years.

This plans begins with FY 2018-2019 projected year-end amounts as the basis for projection of future years. Fiscal Year 2018-2019 revenue is projected to end the year \$56,405 above budget. This is primarily due to higher trending of sales tax revenues against prior year collections during the same time period. Other revenue categories currently over-performing their budgeted amounts are electric taxes in addition to interest income from investments. Operating expenses are expected to finish the year at 98.9% of the budgeted amount while all General Fund expenses, including transfers, are estimated at 93.8% of budget. On October 9, 2018, the Finance Committee directed staff to reduce budgeted transfers out of the General Fund by \$1,700,000 in order to offset a General Fund deficit that would have resulted in a year-end unrestricted fund balance below policy limits.

With these revenue and expenditures projections and the amendment of transfer amounts, the year-end FY 2018-2019 unrestricted General Fund fund balance is projected to decrease by approximately \$909,594 to a year-end amount of \$10,803,174. This balance would be over fund balance policy requirements by \$664,963.

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, 2019-2024

	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-2024</u>
	<u>BUDGET</u>	<u>PROJECTION</u>	<u>BUDGET</u>				
REVENUES							
Sales Tax	7,695,000	7,957,245	7,957,245	8,036,817	8,117,186	8,198,357	8,280,341
Property Tax	6,722,634	6,740,350	6,956,201	7,002,284	7,114,960	7,460,405	7,579,808
Libertyville Fire Protection Dist.	2,973,355	2,973,355	3,029,849	3,090,446	3,152,255	3,215,300	3,279,606
Income Tax	1,818,193	1,856,637	1,927,284	1,956,193	1,985,536	2,015,319	2,045,549
Places for Eating Tax	875,000	887,066	875,000	875,000	875,000	875,000	875,000
Licenses, Fees & Other	7,712,507	7,309,384	6,906,006	8,063,939	7,967,623	7,724,489	7,737,118
Electric & Phone Taxes	2,033,000	2,035,771	1,915,000	1,927,750	1,940,628	1,953,634	1,966,770
Interest	120,000	246,286	250,000	250,000	120,000	100,000	80,000
Transfers In	0	0	102,137	0	0	0	0
Total Revenues	29,949,689	30,006,094	29,918,722	31,202,430	31,273,188	31,542,504	31,844,192
EXPENDITURES							
Salaries	13,523,940	13,591,409	13,978,501	14,439,760	14,906,923	15,389,269	15,887,292
Benefits	7,277,802	7,314,970	7,408,644	7,778,859	8,167,585	8,575,748	9,004,318
Contractual	3,457,583	3,131,267	2,632,250	2,684,895	2,738,593	2,793,365	2,849,232
Utilities	342,700	342,860	266,475	271,805	277,241	282,785	288,441
Commodities	1,562,540	1,434,718	1,336,278	1,363,004	1,390,264	1,418,069	1,581,988
Capital	117,300	142,276	6,000	44,500	44,500	44,500	44,500
Repairs & Maintenance	1,893,061	1,906,030	1,759,297	1,794,937	1,830,729	1,867,236	1,904,474
Operating Transfers	1,474,763	1,452,158	1,456,035	1,453,395	1,701,189	1,780,591	1,869,083
Operating Expenditures	29,649,689	29,315,688	28,843,480	29,831,153	31,057,023	32,151,563	33,429,328
Net Operating Income	300,000	690,406	1,075,242	1,371,276	216,165	-609,059	-1,585,136
Capital Transfers	3,300,000	1,600,000	1,063,000	764,000	764,000	764,000	764,000
Total Expenditures	32,949,689	30,915,688	29,906,480	30,595,153	31,821,023	32,915,563	34,193,328
Surplus/(Deficit)	-3,000,000	-909,594	12,242	607,276	-547,835	-1,373,059	-2,349,136
Unrestricted Fund Balance May 1	11,712,768	11,712,768	10,803,174	10,815,416	11,422,692	10,874,857	9,501,798
Unrestricted Fund Balance April 30	8,712,768	10,803,174	10,815,416	11,422,692	10,874,857	9,501,798	7,152,662
Fund Balance Requirement	10,138,211	10,138,211	9,541,699	9,781,054	10,069,955	10,288,015	10,553,458

Both revenues and expenses have been estimated conservatively. These projections will be adjusted with additional actual experience 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. While the local economy has been relatively strong over the past few years, cautious optimism is prudent for the near future based on macroeconomic developments. According to the Congressional Budget Office (CBO), GDP growth is projected to drop from 4.1% in the current year to 2.4% in 2019. Uncertainty about trade tensions and tariffs could constrain growth in the early years of the 2020's. Consequently, the CBO is projecting 1.7% growth from 2023 through 2028. It will be important to monitor this constraint in national growth to determine how much it will affect the Village's state and local revenue base. At best, such constraint can be associated with slowed Village revenue growth and at worst, a recession.

Nevertheless, consumer spending is projected to remain fairly stable in the short to medium term. Automotive sales, an important component of Libertyville's sales tax revenue base, are expected to grow 1.3% in 2019, according to Moody's. However, this is another area where tariffs may impact sales and by extension the Village's revenue base. The housing market still remains strong with rising home prices and low inventory reflecting a heightened demand for housing stock. Lending standards remain fairly tight, which suggest a housing crash similar to the one in 2007-2008 is unlikely to occur in the foreseeable future.

State-shared revenues are another important revenue source, which include 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 increase by 1.5% each year provided that there are no further reductions in the Local Government Distributive Fund (LGDF) by the State Legislature. Use tax and personal property replacement tax are expected to increase slightly at 2% per fiscal year.

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 increased 5.78% in tax year 2015, 6.84% in tax year 2016, and 4.98% in tax year 2017. Early indications from the County Assessor's Office, prior to appeals and final exemption calculations, indicate moderate growth of approximately 3.99%. 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.

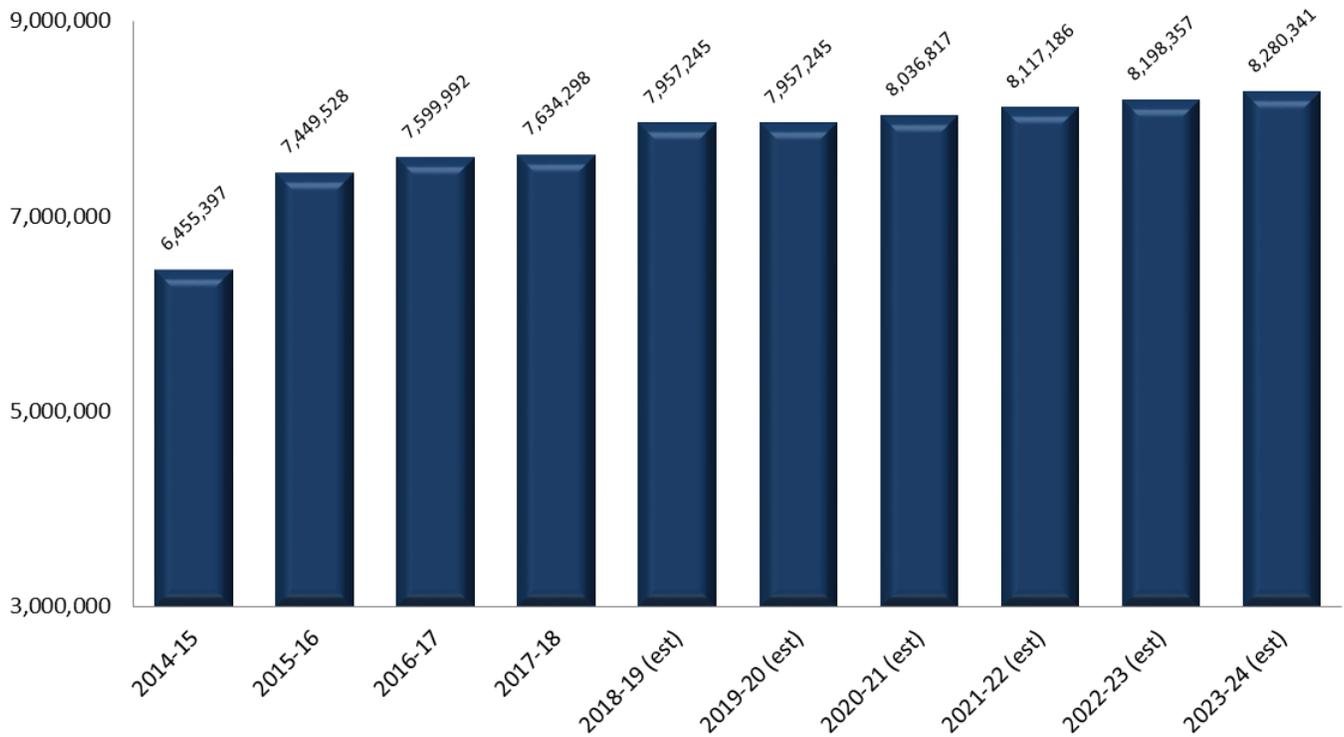
Revenues

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 FY 2019-20 budget, sales tax accounts for 26.6% of General Fund budgeted revenues.

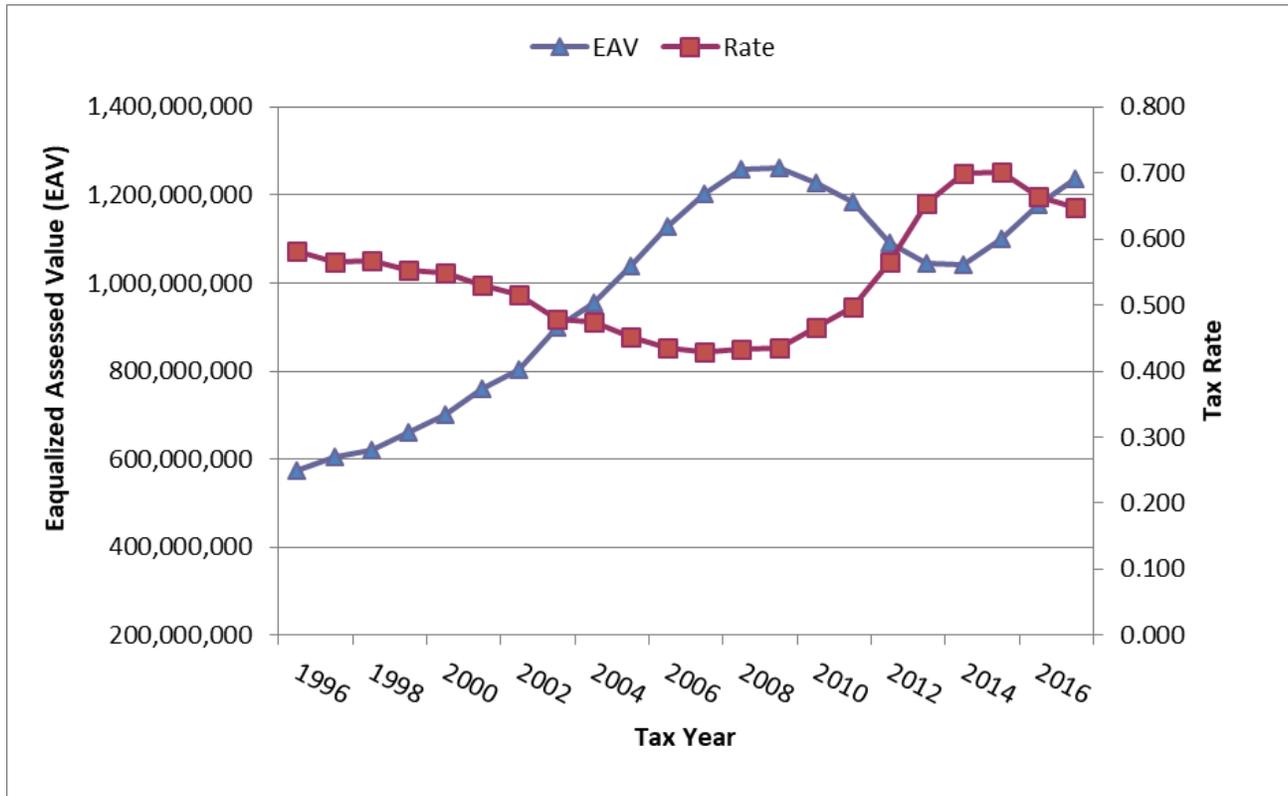
The chart below shows the history as well as the projections for growth of sales tax. Conservative growth is anticipated at 1% each year.

Sales Tax Revenue



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 5.78%, in tax year 2015. The growth trend continued in tax years 2016 and 2017 and it is expected the growth rate will be approximately 4% in levy year 2018.



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 per year. It is important to note that if the Village's TIF district closes out as scheduled on December 31, 2021, the 2021 tax levy (payable in 2022) would be able to capture an estimated \$47,000,000 in net TIF area EAV. The Consumer Price Index factor which drives the maximum increase is assumed to stay consistent at 1.5%.

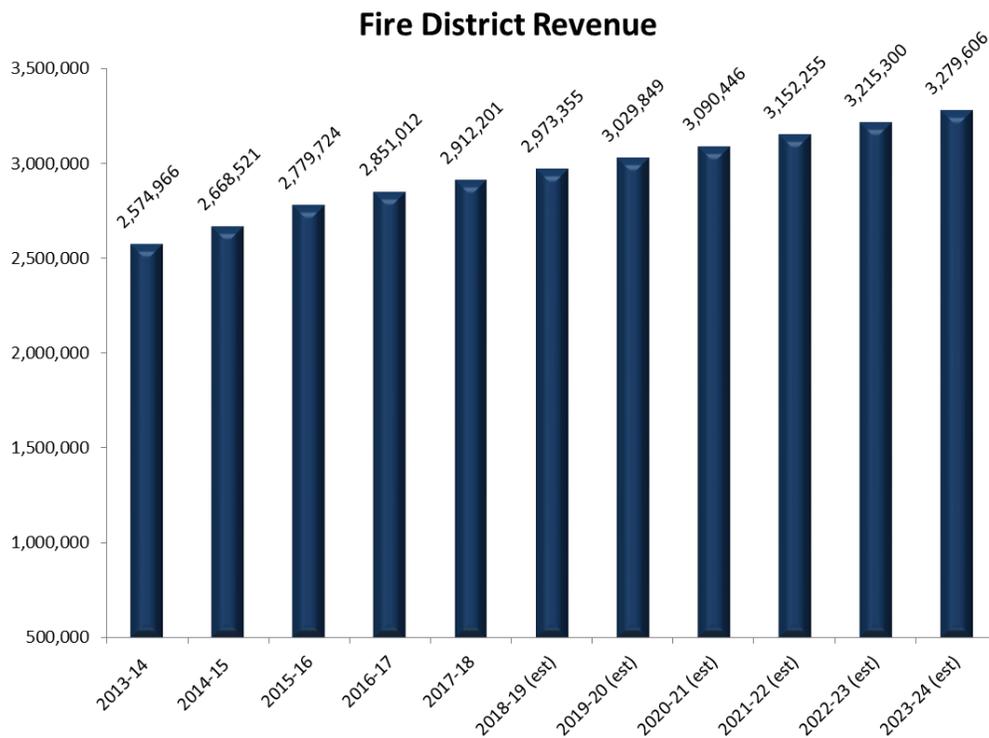
Libertyville's tax rate remains relatively low compared to surrounding communities, once comparable services are included in the calculation. As you can see in the following chart, which reflects levy year 2017 (taxes collected in 2018), the Village of Libertyville is low on the comparable list for Village services.

LEVY YEAR 2017 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 \$500,000 Home</u>
Mundelein	1.558816	-	0.465990	2.024806	\$3,375
Deerfield	0.833493	0.607659	0.535315	1.976467	\$3,294
Grayslake	0.566249	0.839051	0.477918	1.883218	\$3,139
Antioch	1.047515	0.569088	-	1.616603	\$2,694
Buffalo Grove	0.908163	-	0.481584	1.389747	\$2,316
Highland Park	0.725885	-	0.521056	1.246941	\$2,078
Lake Forest	1.236569	-	-	1.236569	\$2,061
Lake Bluff	0.679430	-	0.475170	1.154600	\$1,924
Lincolnshire	0.241000	0.746725	-	0.987725	\$1,646
Vernon Hills	-	0.559491	0.416157	0.975648	\$1,626
Libertyville	0.648023	-	-	0.648023	\$1,080
Gurnee	-	-	0.500648	0.500648	\$834

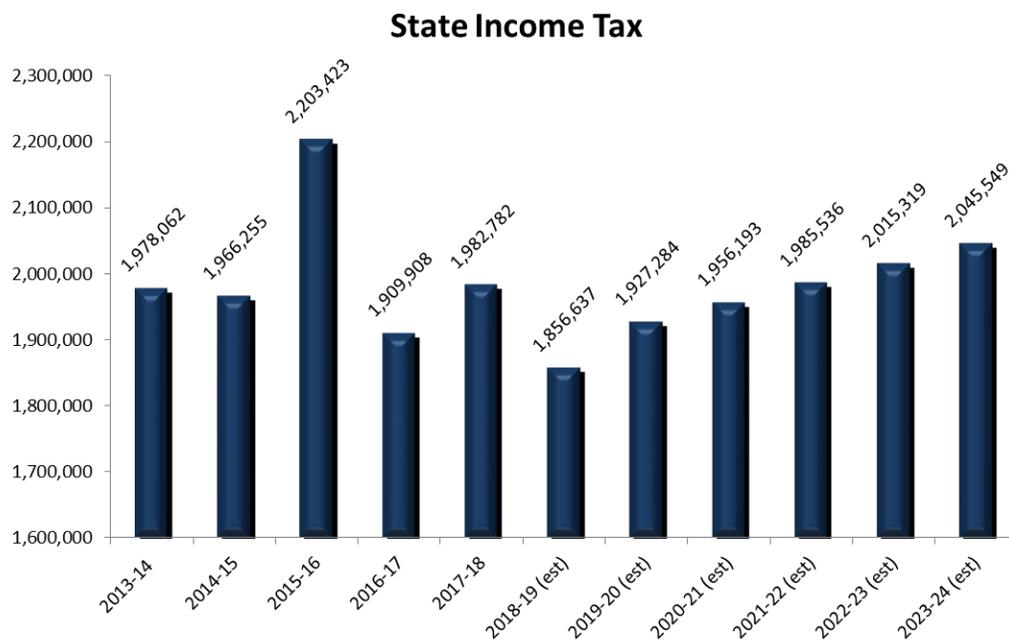
LIBERTYVILLE FIRE PROTECTION DISTRICT

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.



INCOME TAX

The Illinois income tax rate is 4.95% for individuals and fiduciaries and 7.00% 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.



LICENSES, FEES AND OTHER

Selected licenses, fees and other revenues are expected to increase modestly (0%-3%) over the next five-year period, based on historical trends and anticipated future growth. The following chart shows the detailed line items.

<u>LICENSES, FEES & OTHER</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>				
	<u>BUDGET</u>	<u>PROJECTION</u>	<u>BUDGET</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
PLACES FOR EATING TAX	875,000	887,066	875,000	875,000	875,000	875,000	875,000
IL USE TAX	501,780	536,162	558,663	569,836	581,233	592,858	604,715
LEASED CAR TAX	129,575	120,404	122,812	125,268	127,774	130,329	132,936
PERSONAL PROP REPLACEMENT	97,000	97,000	90,000	91,800	93,636	95,509	97,419
MAINTENANCE FEES	92,000	92,000	87,320	89,066	90,848	92,665	94,518
IRMA INSURANCE SURPLUS	120,000	120,000	120,000	120,000	120,000	120,000	120,000
TIF SURPLUS	234,000	240,792	250,000	252,500	255,025	0	0
BUILDING PERMITS	1,000,000	875,000	908,750	908,750	908,750	908,750	908,750
ZONING FEES	30,000	27,640	30,000	30,000	30,000	30,000	30,000
FIRE BUREAU/PERMIT FEES	100,000	95,000	100,000	100,000	100,000	100,000	100,000
LICENSES	109,000	107,642	107,642	107,642	107,642	107,642	107,642
FINES	675,000	723,760	690,000	690,000	690,000	690,000	690,000
AMBULANCE FEES	900,000	980,000	980,000	989,800	999,698	1,009,695	1,019,792
RECYCLING/SWALCO FEES	75,000	100,000	100,000	100,000	100,000	100,000	100,000
ENGINEERING FEES	150,000	198,130	150,000	150,000	150,000	150,000	150,000
RECREATION FEES	733,000	654,140	701,000	708,010	715,090	722,241	729,463
SWIMMING FEES	234,250	225,254	306,000	309,060	312,151	315,272	318,425
GOLF COURSE FEES	18,000	0	0	0	0	0	0
ALARM FEES	200,000	190,000	200,000	200,000	200,000	200,000	200,000
POLICE SERVICES	120,000	170,023	171,723	173,440	175,175	176,927	178,696
BIRTH/DEATH CERT	295,000	275,549	275,549	275,549	275,549	275,549	275,549
PARKING RECEIPTS	23,000	17,188	20,000	20,000	20,000	20,000	20,000
CABLE FRANCHISE	450,000	425,000	416,500	408,170	400,007	392,006	384,166
ELECTRIC UTILITY TAX	1,175,000	1,225,771	1,275,000	1,287,750	1,300,628	1,313,634	1,326,770
TELECOM IMF	858,000	810,000	640,000	640,000	640,000	640,000	640,000
MISC REVENUES	1,545,902	1,284,986	770,047	770,047	640,047	620,047	600,047
TOTAL	10,740,507	10,478,507	9,946,006	9,991,689	9,908,251	9,678,123	9,703,888

INTEREST

Revenue received as investment earnings or interest depends on interest rates, investment portfolio make-up, and cash flow. 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. Though interest rates continue to rise, as General Fund cash reserves fall the amount of interest income will decline based on available cash.

Expenses

SALARIES

For purposes of this report, salaries are assumed to increase 3.25% for all employees. This is a blended total increase of all salary increases, including steps and merit increases. The police patrol, police sergeants, and Public Works union contracts include wages increases of 2.5%, 2.5%, and 1.25%, respectively. This financial plan does not include any new personnel in out years. The following chart shows the projected expenses in this category:

SALARIES	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>				
	<u>BUDGET</u>	<u>PROJECTION</u>	<u>BUDGET</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
LEGISLATIVE BOARDS	53,100	53,105	56,700	65,500	65,500	65,500	65,500
ADMINISTRATION	783,249	610,000	628,137	648,551	669,629	691,392	713,863
COMMUNITY DEVELOPMENT	1,073,441	1,073,375	1,107,755	1,143,757	1,180,929	1,219,309	1,258,937
PUBLIC WORKS	1,492,055	1,585,277	1,583,817	1,635,291	1,688,438	1,743,312	1,799,970
POLICE	4,873,452	4,912,918	4,940,075	5,100,627	5,266,398	5,437,556	5,614,276
FIRE	4,664,556	4,865,267	4,946,390	5,107,148	5,273,130	5,444,507	5,621,453
RECREATION	584,087	491,467	715,627	738,885	762,899	787,693	813,293
TOTAL	13,523,940	13,591,409	13,978,501	14,439,760	14,906,923	15,389,269	15,887,292

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.

BENEFITS	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>				
	<u>BUDGET</u>	<u>PROJECTION</u>	<u>BUDGET</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
LEGISLATIVE BOARDS	3,986	3,982	4,338	4,338	4,338	4,338	4,338
ADMINISTRATION	315,902	260,000	285,018	299,269	314,232	329,944	346,441
COMMUNITY DEVELOPMENT	423,065	427,166	435,109	456,864	479,708	503,693	528,878
PUBLIC WORKS	792,420	833,359	877,210	921,071	967,124	1,015,480	1,066,254
POLICE	3,022,493	3,084,938	3,071,355	3,224,923	3,386,169	3,555,477	3,733,251
FIRE	2,587,922	2,557,823	2,601,044	2,731,096	2,867,651	3,011,034	3,161,585
RECREATION	132,014	147,702	134,570	141,299	148,363	155,782	163,571
TOTAL	7,277,802	7,314,970	7,408,644	7,778,859	8,167,585	8,575,748	9,004,318

CONTRACTUAL, UTILITIES, COMMODITIES & REPAIR/MAINTENANCE EXPENSES

The Village projects a 2% growth in operating expenditures for the 2020 fiscal year as well as outer years. The following charts reflect these projections.

CONTRACTUAL	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>BUDGET</u>	<u>PROJECTION</u>	<u>BUDGET</u>				
LEGISLATIVE BOARDS	26,125	11,125	11,125	11,348	11,574	11,806	12,042
ADMINISTRATION	261,345	265,145	283,695	289,369	295,156	301,059	307,081
LEGAL	387,500	456,250	402,500	410,550	418,761	427,136	435,679
PUBLIC BUILDINGS	9,000	9,000	9,450	9,639	9,832	10,028	10,229
COMM ORGANIZATIONS	49,600	42,100	48,600	49,572	50,563	51,575	52,606
COMMUNITY DEVELOPMENT	464,932	485,716	468,580	477,952	487,511	497,261	507,206
CBD PARKING	0	0	0	0	0	0	0
PUBLIC WORKS	219,204	239,285	234,097	238,779	243,555	248,426	253,394
POLICE	811,421	530,155	544,132	555,015	566,115	577,437	588,986
FIRE	575,131	399,229	423,471	431,940	440,579	449,391	458,379
EMERGENCY MGMT	0	0	0	0	0	0	0
RECREATION	403,325	443,262	206,600	210,732	214,947	219,246	223,630
INFORMATION TECHNOLOGY	250,000	250,000	0	0	0	0	0
TOTAL	\$3,457,583	\$3,131,267	\$2,632,250	\$2,684,895	\$2,738,593	\$2,793,365	\$2,849,232

UTILITIES	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>BUDGET</u>	<u>PROJECTION</u>	<u>BUDGET</u>				
LEGISLATIVE BOARDS	0	0	0	0	0	0	0
ADMINISTRATION	8,650	8,000	8,650	8,823	8,999	9,179	9,363
LEGAL	0	0	0	0	0	0	0
PUBLIC BUILDINGS	2,000	2,000	2,000	2,040	2,081	2,122	2,165
COMM ORGANIZATIONS	0	0	0	0	0	0	0
COMMUNITY DEVELOPMENT	2,020	2,120	2,020	2,060	2,102	2,144	2,187
CBD PARKING	5,000	5,000	5,000	5,100	5,202	5,306	5,412
PUBLIC WORKS	126,455	123,375	126,455	128,984	131,564	134,195	136,879
POLICE	10,250	8,000	8,000	8,160	8,323	8,490	8,659
FIRE	46,300	51,915	52,900	53,958	55,037	56,138	57,261
EMERGENCY MGMT	1,300	100	100	102	104	106	108
RECREATION	59,475	61,100	61,350	62,577	63,829	65,105	66,407
INFORMATION TECHNOLOGY	81,250	81,250	0	0	0	0	0
TOTAL	\$342,700	\$342,860	\$266,475	\$271,805	\$277,241	\$282,785	\$288,441

COMMODITIES	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>BUDGET</u>	<u>PROJECTION</u>	<u>BUDGET</u>				
LEGISLATIVE BOARDS	34,651	30,379	34,991	35,691	36,405	37,133	37,875
ADMINISTRATION	105,176	106,276	101,176	103,200	105,264	107,369	109,516
LEGAL	0	0	0	0	0	0	0
PUBLIC BUILDINGS	3,400	3,400	3,700	3,774	3,849	3,926	4,005
COMM ORGANIZATIONS	165,800	165,840	166,800	170,136	173,539	177,009	180,550
COMMUNITY DEVELOPMENT	78,920	76,720	81,573	83,204	84,869	86,566	88,297
CBD PARKING	100	0	0	0	0	0	0
PUBLIC WORKS	456,750	419,790	432,305	440,951	449,770	458,766	467,941
POLICE	262,862	239,807	190,257	194,062	197,943	201,902	205,940
FIRE	156,873	142,000	156,874	160,011	163,212	166,476	169,805
EMERGENCY MGMT	1,610	1,610	1,610	1,642	1,675	1,709	1,743
RECREATION	171,163	129,661	166,992	170,332	173,738	177,213	180,758
INFORMATION TECHNOLOGY	125,235	119,235	0	0	0	0	135,558
TOTAL	\$1,562,540	\$1,434,718	\$1,336,278	\$1,363,004	\$1,390,264	\$1,418,069	\$1,581,988

	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
REPAIRS & MAINTENANCE	<u>BUDGET</u>	<u>PROJECTION</u>	<u>BUDGET</u>				
ADMINISTRATION	6,200	6,200	6,200	6,324	6,450	6,579	6,711
PUBLIC BUILDINGS	126,435	130,085	124,775	127,271	129,816	132,412	135,060
COMMUNITY DEVELOPMENT	11,426	11,426	11,612	11,844	12,081	12,323	12,569
CBD PARKING	73,680	79,007	88,747	90,522	92,332	94,179	96,063
PUBLIC WORKS	998,755	1,010,703	828,534	845,105	862,007	879,247	896,832
POLICE	230,301	225,469	226,013	230,533	235,144	239,847	244,644
FIRE	363,482	360,258	369,684	377,078	384,619	392,312	400,158
EMERGENCY MGMT	4,500	5,000	4,500	5,350	5,350	5,350	5,350
MISC.	0	0	300	0	0	0	0
RECREATION	78,282	77,882	98,932	100,911	102,929	104,987	107,087
TOTAL	\$1,893,061	\$1,906,030	\$1,759,297	\$1,794,937	\$1,830,729	\$1,867,236	\$1,904,474

CAPITAL EXPENDITURES AND TRANSFERS

Major capital improvements are budgeted in capital improvement 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.

	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
CAPITAL	<u>BUDGET</u>	<u>PROJECTION</u>	<u>BUDGET</u>				
ADMINISTRATION	5,000	5,000	1,000	1,000	1,000	1,000	1,000
COMM DEVELOPMENT	0	0	0	1,000	1,000	1,000	1,000
PUBLIC WORKS	0	0	0	10,000	10,000	10,000	10,000
POLICE	9,750	34,176	0	10,000	10,000	10,000	10,000
FIRE	5,000	5,000	5,000	10,000	10,000	10,000	10,000
EMERGENCY MGMT	0	0	0	5,000	5,000	5,000	5,000
RECREATION	0	550	0	7,500	7,500	7,500	7,500
INFORMATION TECHNOLOGY	97,550	97,550	0	0	0	0	0
TOTAL	117,300	142,276	6,000	44,500	44,500	44,500	44,500

Transfers from the General Fund are used for capital projects and support for TERF operations. Operating transfers such as those used to support TERF and the Libertyville Sports Complex are budgeted in the various operating departments. Capital transfers are budgeted on the fund level for transparency and policy control purposes.

	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
TRANSFERS	<u>BUDGET</u>	<u>PROJECTION</u>	<u>BUDGET</u>				
ADMINISTRATION	300,000	300,000	6,750	6,750	6,750	6,750	6,750
PUBLIC WORKS	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT	-	-	33,750	33,750	33,750	33,750	33,750
POLICE	-	-	6,750	6,750	6,750	6,750	6,750
FIRE	-	-	6,750	6,750	6,750	6,750	6,750
RECREATION (Park Improvement Fund)	-	-	-	-	-	-	-
PUBLIC BUILDINGS (Fleet + Bld)	3,000,000	1,300,000	1,063,000	764,000	764,000	764,000	764,000
TOTAL	3,300,000	1,600,000	1,117,000	818,000	818,000	818,000	818,000

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 FY 2019-20, that amount is budgeted to be \$1,402,035, which is slightly less than the total amount of annual debt service due on the Sports Complex bonds. The following chart shows the Five Year Financial Plan for the Sports Complex Fund, with the assumption that revenue for Indoor Sports Center decreases by 1% each year. Revenues and expenses for the Golf Learning Center and the Family Entertainment Center fall off after FY 2019-20 due to the pending sale of the golf property. Expenses (including salaries and benefits) increase by a total of 3% annually.

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>PROJECTION</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-2024</u>
Indoor Sports Center							
Revenue	\$2,142,220	\$2,135,966	\$2,125,200	\$2,103,948	\$2,082,909	\$2,062,079	\$2,041,459
Expense	\$2,139,199	\$2,092,973	\$1,988,022	\$2,047,663	\$2,109,093	\$2,172,365	\$2,237,536
Net Income	\$3,021	\$42,993	\$137,178	\$56,285	(\$26,184)	(\$110,286)	(\$196,078)
Golf Learning Center							
Revenue	\$200,525	\$131,644	\$0	\$0	\$0	\$0	\$0
Expense	\$270,071	\$215,754	\$82,270	\$0	\$0	\$0	\$0
Net Income	(\$69,546)	(\$84,110)	(\$82,270)	\$0	\$0	\$0	\$0
Family Entertainment Center							
Revenue	\$50,955	\$50,955	\$0	\$0	\$0	\$0	\$0
Expense	\$1,250	\$3,250	\$3,250	\$0	\$0	\$0	\$0
Net Income	\$49,705	\$47,705	(\$3,250)	\$0	\$0	\$0	\$0
Fund Operational Income	(\$16,820)	\$6,588	\$51,658	\$56,285	(\$26,184)	(\$110,286)	(\$196,078)
Transfers In (Debt Service)	\$1,474,763	\$1,452,158	\$1,402,035	\$1,399,395	\$1,647,189	\$1,726,591	\$1,815,083
Debt Service Expense	(\$1,457,943)	(\$1,458,746)	(\$1,453,693)	(\$1,455,680)	(\$1,621,005)	(\$1,616,305)	(\$1,619,005)
Surplus/(Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unrestricted Net Assets May 1	(\$1,340,490)	(\$1,340,490)	(\$1,340,490)	(\$1,340,490)	(\$1,340,490)	(\$1,340,490)	(\$1,340,490)
Unrestricted Net Assets April 30	(\$1,340,490)	(\$1,340,490)	(\$1,340,490)	(\$1,340,490)	(\$1,340,490)	(\$1,340,490)	(\$1,340,490)

As previously stated, the Village is in the process of selling the Golf Learning Center and the Family Entertainment Center in order to improve the overall financial condition of the fund. However, eliminating the debt service associated with those properties would not fully cover the operating deficit long term. Further revenue enhancement and/or expense reduction in the operations of the Indoor Sports Complex will be necessary to make the facility self-sufficient.

WATER AND SEWER FUND

The Village periodically undertakes comprehensive water and sewer rate studies in order to sustain the necessary operations and capital improvements in the fund. Next year, water and sewer fee increases are projected at 3%. Staff is in the process of updating the rate study in order to reconcile projected operational and capital spending with actual operational and capital spending during the period encompassed by the current plan.

**VILLAGE OF LIBERTYVILLE
2018 TAX LEVY INFORMATION**

Tax Levy Process

In order to collect a property tax, government agencies in the State of Illinois are required to establish a "tax levy." The tax levy is a projection of the monies the government agency obtains through the annual property tax. 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 property taxes are utilized by the Village, along with other revenue sources, to fund the Village Budget.

The Village's 2018 tax levy will be incorporated in the property tax bills property owners receive in 2019 and will be collected between June and September, 2019. These funds will be used by the Village to fund a portion of the 2019-2020 Village Budget (the Village operates on a May 1 through April 30 fiscal/budget year). The tax levy ordinance adopted by the Village is filed with the Lake County Clerk, who then determines the "tax rate" needed to raise the dollars levied by the Village. The Village levies in dollars rather than a specific tax rate. As a result, the Village does not receive any additional dollars if the assessed valuation of property in the Village increases or decreases. Rather, the amount of the Village tax levy remains the same, and is spread over a greater or lesser total assessed valuation of property (which results in a decrease or increase in the actual Village tax rate). The 2018 total equalized assessed valuation is expected to increase approximately 3.9% which should lower the increase in the actual tax rate since the dollar amount of the levy is spread over a larger assessed valuation.

The timing of the determination of the tax levy amount creates a challenge because it occurs prior to the preparation of the fiscal year 2019-20 annual budget, the period during which the funds will be used. However, the Village Board and Staff utilize a five-year financial plan, which has been discussed and will guide the preparation of the 2019-20 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 a property's assessed valuation, which determines the amount of money the taxpayer pays to the Village of Libertyville and other taxing districts. Property owners in the Village of Libertyville will note that the Village is only one of many taxing bodies which appear on the annual property tax bill.

Proposed 2018 Village Tax Levy

After reviewing three options, the Village Board is considering a 2018 net tax levy in the amount of \$8,216,504 (after abatements) which would include a levy of \$194,000 for the Village's payment to the Special Recreation Association and ADA playground improvements. Legislation was passed in 2003 which allowed this portion to be levied outside the tax cap. This proposed tax levy represents a 2.635% increase over the extended 2017 Village property tax levy of \$8,005,568. The Village Staff anticipates that the estimated 2018 levy will result in a property tax rate of 0.639558. The increase includes funding for repayment of the road bonds that were issued in 2012, 2013, 2014 and 2015.

TAX LEVY COMPARISON - 2017 & 2018

FUND	2017 EXTENDED LEVY			2018 PROPOSED		
	LEVY	ABATEMENT	EXTENSION	LEVY	ABATEMENT	EXTENSION
CORPORATE	904,733	0	904,733	1,023,773	0	1,023,773
FIRE	753,003	0	753,003	753,000	0	753,000
STREETS/BRIDGES*	0	0	0	0	0	0
PARKS	378,003	0	378,003	378,000	0	378,000
RECREATION	378,003	0	378,003	378,000	0	378,000
IMRF/FICA	334,208	0	334,208	334,200	0	334,200
Sub-Total General Fund	2,747,950	0	2,747,950	2,866,973	0	2,866,973
POLICE PENSION	2,006,855	0	2,006,855	2,058,130	0	2,058,130
FIRE PENSION	1,487,105	0	1,487,105	1,487,098	0	1,487,098
Sub-Total Pensions	3,493,960		3,493,960	3,545,228	0	3,545,228
Sub-total General & Pensions	6,241,910	0	6,241,910	6,412,201	0	6,412,201
SRA	144,009	0	144,009	194,000	0	194,000
BONDS(See Below)	4,099,588	2,479,939	1,619,649	4,103,833	2,493,530	1,610,303
GROSS LEVY	10,341,497	2,479,939	8,005,568	10,516,034	2,493,530	8,216,504
NET PROPERTY TAX REVENUE			8,005,568			8,216,504

* For comparison purposes, the Township levies are combined.

BONDS	2017 <u>Levy</u>	2017 <u>Extended</u>	2018 <u>Levy</u>	2018 <u>Extended</u>
Adler Pool (2008 Ltd Tax Refunding)	222,015.00	224,235	213,610	213,610
Sports Complex(2010A Refunding)	539,255.00	0	536,255	0
Sports Complex(2010B Taxable Refunding)	335,212.50	0	336,463	0
Sports Complex(2010C Refunding)	583,475.00	0	579,975	0
Sales Tax (2010D-Bolander Refunding)	0.00	0	0	0
Road Bonds (2012A GO Bond)	317,725.00	320,907	318,125	318,125
Water/Sewer (2012B Alt Revenue)	257,500.00	0	258,800	0
Road Bonds (2013A GO Bond)	357,787.50	361,365	361,488	361,488
Water/Sewer (2013B Alt Revenue)	298,175.00	0	304,125	0
Water/Sewer (2014A Alt Revenue)	320,550.00	0	317,000	0
Road Bonds (2014B GO Bond)	343,050.00	346,481	348,650	348,650
Road Bonds (2015A GO Bond)	363,030.00	366,660	368,430	368,430
Water/Sewer (2015B Alt Revenue)	161,812.50	0	160,913	0
	<u>4,099,588</u>	<u>1,619,649</u>	<u>4,103,833</u>	<u>1,610,303</u>

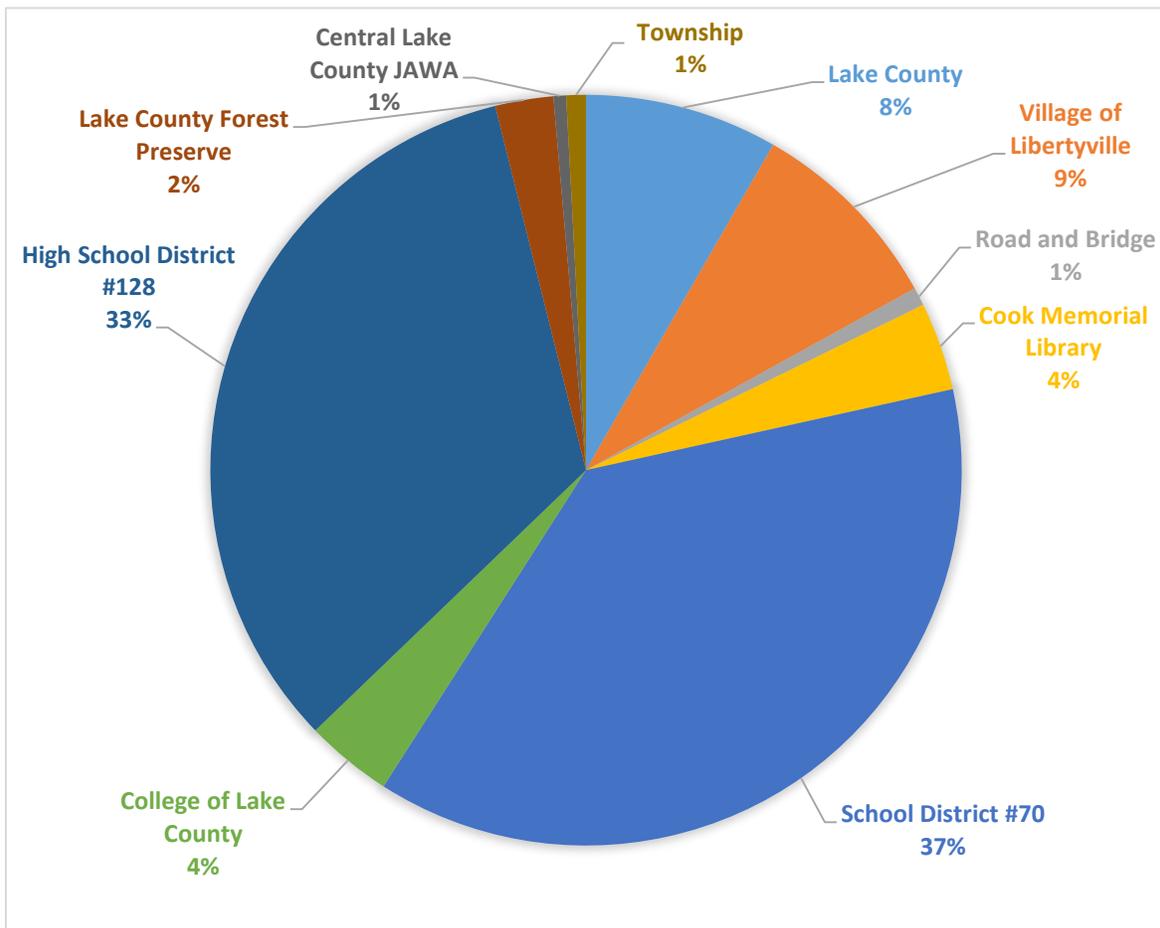
In attempting to determine the 2018 property tax levy, the Village Board has taken the following items into consideration:

- An increase of approximately 3.9% 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 fund balances according to the Fund Balance Policy and to maintain current service levels to Village taxpayers.

Distribution of Your Property Tax Dollars

The Village of Libertyville is only one of many governmental taxing agencies that appear on a homeowner's real estate tax bill. As the following chart indicates, the Village's share of a homeowner's real estate tax bill is approximately 9% (based upon representative 2017 tax rates which were paid in calendar year 2018). Taxes for the other taxing bodies are distributed directly to them by the Lake County Treasurer. The Village does not have any input or decision making authority on the amount of taxes levied for these other taxing bodies.



How Much Do We Pay and How Do We Compare?

While both the tax levy and budgeting process can be complicated and somewhat difficult to understand, homeowners often focus on how these processes impact the dollar amount of their real estate tax bill. Based upon the estimated 2018 Village tax levy, the following comparison illustrates the impact of the 2018 levy and the amount of tax a Libertyville property owner will pay to the Village of Libertyville:

IMPACT ON A LIBERTYVILLE HOMEOWNER
 (Assumes a 3.9% increase in the Equalized Assessed Valuation)
 EAV is Approximately 1/3 Market Value

2017 Home Value	2017 EAV	2017 VILLAGE TAX	2018 Estimated EAV	2018 EST TAX	DOLLAR INCREASE	% CHANGE
\$300,000	\$100,000	\$648	\$103,993	\$661	\$13	2.0%
\$400,000	\$133,333	\$864	\$138,658	\$882	\$17	2.0%
\$500,000	\$167,667	\$1,080	\$173,322	\$1,102	\$22	2.0%
\$600,000	\$200,000	\$1,296	\$207,987	\$1,322	\$26	2.0%

The proposed 2018 Village tax levy will result in a 2.0% increase to a typical property owner's tax bill for the Village of Libertyville that will be paid in 2019 (does not include schools and other taxing bodies).

The Village of Libertyville has a favorable tax rate in comparison to surrounding communities. The following table compares Libertyville's 2017 tax rate (taxes paid in 2018) to neighboring towns, noting that several communities have a separate park and/or fire protection district. Also shown is the amount of property taxes paid for Village services on property with a value of \$500,000. The Village of Libertyville's tax rate continues to be one of the lowest of the surrounding communities.

LEVY YEAR 2017 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 \$500,000 Home</u>
Mundelein	1.558816	-	0.465990	2.024806	\$3,375
Deerfield	0.833493	0.607659	0.535315	1.976467	\$3,294
Grayslake	0.566249	0.839051	0.477918	1.883218	\$3,139
Antioch	1.047515	0.569088	-	1.616603	\$2,694
Buffalo Grove	0.908163	-	0.481584	1.389747	\$2,316
Highland Park	0.725885	-	0.521056	1.246941	\$2,078
Lake Forest	1.236569	-	-	1.236569	\$2,061
Lake Bluff	0.679430	-	0.475170	1.154600	\$1,924
Lincolnshire	0.241000	0.746725	-	0.987725	\$1,646
Vernon Hills	-	0.559491	0.416157	0.975648	\$1,626
Libertyville	0.648023	-	-	0.648023	\$1,080
Gurnee	-	-	0.500648	0.500648	\$834



VILLAGE OF LIBERTYVILLE COMPENSATION POLICY

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

COMPENSATION POLICY

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

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

Equitable

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

Competitive

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

Fiscally Responsible

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

Performance Assessment & Management

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

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

FULL TIME POSITIONS

<u>Department</u>	<u>Position</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>
<u>Village Hall</u>					
	Village Administrator	1	1	1	1
	Deputy Village Administrator	1	1	1	1
	Facility Manager	0	1	0	0
	Executive Assistant	1	1	1	1
	Director of Finance	1	1	1	1
	Assistant Director of Finance	1	1	1	1
	Accounting Assistant II	3	3	2	2
	Cashier/Receptionist	1	1	1	1
	IT Coordinator (outsourced)	1	1	0	0
<u>Village Hall</u>	TOTAL	10	11	8	8
<u>Community Development</u>					
	Director of Community Development	1	1	1	1
	Economic Development Coordinator	1	1	1	1
	Senior Planner	1	1	1	1
	Associate Planner	1	1	1	1
	Administrative Assistant II	1	1	1	1
	Building Commissioner	1	1	1	1
	Plan Reviewer	1	1	1	1
	Electrical Inspector	1	1	1	1
	Plumbing Inspector & Mechanical Inspector	1	1	1	1
	Building & Compliance Inspector	1	1	1	1
	Permit Clerk	1	1	1	1
<u>Community Development</u>	TOTAL	11	11	11	11
<u>Public Works</u>					
	Director of Public Works	1	1	1	1
	Assistant Director of Public Works	1	1	1	1
	Village Engineer	0	0	1	1
	Senior Project Engineer	1	1	1	1
	Project Engineer	1	1	1	1
	Engineering Technician	1	1	1	1
	Facility Manager	0	0	1	1
	Management Analyst	0	0	1	1
	Deputy Director of Public Works	1	1	1	1
	Superintendent of Public Works	2	2	2	2
	Administrative Assistant I	1	1	1	1
	Maintenance Technician	11	11	14	14
	Supervisor	2	2	3	3
	Water System Operator	3	3	3	3
	Equipment Mechanic 1	0	0	1	1
	Asst. Supt. of Parks, Forestry & Grounds	1	1	0	0
	Arborist	1	1	0	0
	Assistant Arborist	1	0	0	0
	Parks Specialist	2	2	0	0
	Parks Maintenance Technician II	3	3	0	0
	Parks Maintenance Technician I	0	1	0	0
	SUB-TOTAL	33	33	33	33

FULL TIME POSITIONS

<u>Department</u>	<u>Position</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>
<u>Fleet Services</u>	Supervisor	1	1	1	1
	Equipment Mechanic 2	1	1	1	2
	Equipment Mechanic 1	1	1	1	0
	<i>SUB-TOTAL</i>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
<u>Wastewater Treatment Plant</u>	Wastewater Treatment Plant Superintendent	1	1	1	1
	Wastewater Equipment Technician	1	1	1	1
	Wastewater Treatment Plant Operator II	1	1	1	1
	Wastewater Treatment Plant Operator I	2	2	1	1
	Wastewater Operator Assistant	0	0	1	0
	<i>SUB-TOTAL</i>	<u>5</u>	<u>5</u>	<u>5</u>	<u>4</u>
<u>Sports Complex</u>	Parks Maintenance Technician II (outsourced)	1	0	0	0
	Parks Maintenance Technician I (outsourced)	1	0	0	0
	<i>SUB-TOTAL</i>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Public Works</u>	TOTAL	43	41	41	40
<u>Police Department</u>	Police Chief	1	1	1	1
	Deputy Police Chief	1	1	1	1
	Administrative Assistant II	1	1	1	1
	Police Support Services Manager	1	1	1	1
	Police Records Assistant	4	4	3	3
	Police Lieutenant	4	4	4	4
	Police Sergeant	4	4	4	4
	Police Officers	29	29	29	30
	Public Service Officers	2	2	2	2
<u>Police Department</u>	TOTAL	47	47	46	47
<u>Fire Department</u>	Fire Chief	1	1	1	1
	Deputy Fire Chief	1	1	1	1
	Assistant Fire Chief	4	4	4	4
	Administrative Assistant I	1	1	1	1
	Fire Lieutenant	9	9	9	9
	Firefighter/Paramedic	27	27	27	27
<u>Fire Department</u>	TOTAL	43	43	43	43
<u>Recreation & Sports Complex</u>	Director of Recreation & Sports Complex	1	1	1	1
	Recreation Manager	2	2	2	2
	Recreation & SC Business Manager	1	1	1	1
	Recreation Supervisor	3	3	2	2
	Administrative Assistant II	1	1	1	1
<u>Recreation & Sports Complex</u>	TOTAL	8	8	7	7
<u>TOTAL OF ALL FULL TIME POSITIONS</u>		162	161	156	156

VILLAGE OF LIBERTYVILLE

CLASSIFICATION & COMPENSATION PLAN

FY 2019-2020

Administrative & Services	<u>Range</u>
<u>Grade A1</u> Police Records Assistant Cashier/Receptionist	\$40,005 - \$50,006 - \$60,008
<u>Grade A2</u> Accounting Assistant I	\$44,370 - \$55,563 - \$66,555
<u>Grade A3</u> Accounting Assistant II Administrative Assistant I Public Services Officer Permit Clerk	\$46,209 - \$57,761 - \$69,313
<u>Grade A4</u> Administrative Assistant II	\$47,436 - \$59,296 - \$71,155
<u>Grade A5</u> Executive Assistant	\$54,511 - \$68,139 - \$81,767
 Technicians & Trades	
<u>Grade T1</u> Wastewater Operator Assistant	\$44,371 - \$55,563 - \$66,555
<u>Grade T2</u> Wastewater Equipment Technician Wastewater Treatment Plant Operator I	\$57,977 - \$72,472 - \$86,965
<u>Grade T3</u> Building & Compliance Inspector Electrical Inspector Engineering Technician Plumbing & Mechanical Inspector Wastewater Treatment Plant Operator II	\$64,420 - \$80,524 - \$96,629

Professional**Range****Grade P1**

\$62,758 - \$78,449 - \$94,139

Associate Planner

Recreation & SC Business Manager

Grade P2

\$68,281 - \$85,353 - \$102,423

Plan Reviewer

Project Engineer

Senior Planner

Grade P3

\$86,391 - \$107,989 - \$129,586

Economic Development Coordinator

Senior Project Engineer

Management**Range****Grade M1**

\$49,735 - \$64,654 - \$79,574

Management Analyst

Police Support Services Manager

Recreation Supervisor

Grade M2

\$63,027 - \$81,935 - \$100,842

Assistant Director of Public Works

Facility Manager

Recreation Manager

Grade M3

\$76,320 - \$99,216 - \$122,112

Assistant Finance Director

Wastewater Treatment Plant Superintendent

Superintendent of Public Works

Village Engineer

Grade M4

\$81,403 - \$105,824 - \$130,245

Building Commissioner

Deputy Director of Public Works

Grade M5

\$84,362 - \$109,673 - \$134,980

Assistant Fire Chief

Police Lieutenant

Grade M6

\$94,791 - \$123,227 - \$151,664

Deputy Police Chief

Deputy Fire Chief

Executives

Range

Grade D1

\$95,695 - \$133,973 - \$178,630

- Deputy Village Administrator
- Director of Community Development
- Director of Finance
- Director of Public Works
- Director of Recreation & Sports Complex
- Fire Chief
- Police Chief

Grade D2

\$108,056 - \$162,084 - \$216,112

- Village Administrator

Grade D3

\$126,796 - \$190,194 - \$253,593

- Vacant

Village of Libertyville Part-Time Pay Scale - FY 2019-2020

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
Birthday Party Attendant	\$8.25-\$12.00
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
Community Service Officer (CSO)	\$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-\$25.00
Manager-on-Duty	\$8.25-\$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
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
Sports Tutors	\$10.00-\$40.00
Swim Lesson Instructor	\$9.25-\$16.50
Swim Team Leader	\$9.25-\$16.50

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

VILLAGE OF LIBERTYVILLE
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 T3	All Positions	Non-Exempt
Grade P1	All Positions	Non-Exempt
Grade P2	Plan Reviewer	Non-Exempt
	Project Engineer	Exempt
	Senior Planner	Exempt
Grade P3	All Positions	Exempt
Grade M1	All Positions	Exempt
Grade M2	All Positions	Exempt
Grade M3	All Positions	Exempt
Grade M4	All Positions	Exempt
Grade M5	All Positions	Exempt
Grade M6	All Positions	Exempt
Grade D1	All Positions	Exempt
Grade D2	All Positions	Exempt
Grade D3	All Positions	Exempt

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

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	70%	20%	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	30%	70%				
Cashier/Receptionist	70%	30%				
Community Development Staff	100%					
<i>Recreation and Sports Complex Staff:</i>						
Recreation & SC Business Manager	80%		20%			
Administrative Assistant I	100%					
Fitness Supervisor			100%			
Recreation Staff	100%					
Sports Complex Staff			100%			
<i>Public Works Staff:</i>						
Engineering Staff	50%	50%				
Assistant Director of Public Works	15%	85%				
Administrative Assistant I	30%	60%				10%
Facility Manager	100%					
Public Works Management	40%	60%				
Park Staff	100%					
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%		
Records Assistants	85%			15%		
Executive Secretary	85%			15%		



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 4 year life for a police squad car to a 50 year period for buildings and roadways.

The Fiscal Year 2019-2020 budget includes capital projects that total \$14,159,000. Of this total, \$618,500 is allocated to routine capital expenditures and \$13,540,500 is for non-routine capital expenditures. Following is a summary of the major non-routine capital projects that have been funded in the Fiscal Year 2019-2020 budget.

Major Non-Routine Capital Expenditures by Type

Parking Improvements	\$160,000
Road System	2,485,500
Public Building	784,500
Park Improvements	460,000
Sidewalk & Streetscape	187,500
Sanitary Sewer System	642,500
Water System	1,570,000
Wastewater Treatment Plant	3,438,000
Storm Sewer	2,535,000
Fleet Replacement	1,202,500
Information Technology	75,000
TOTAL	<u>\$13,540,500</u>

Capital Expenditures by Fund

Motor Fuel Tax Fund	\$1,700,000
TIF District Fund	160,000
Commuter Parking Fund	534,500
Utility Fund	5,650,500
Stormwater Sewer Fund	2,535,000
Vehicle Maintenance and Replacement Fund	1,202,500
Technology Equipment and Replacement Fund	75,000
Project Fund	798,000
Road Bond Fund	175,000
Park Improvement Fund	460,000
Public Building Improvement Fund	250,000
TOTAL	<u>\$13,540,500</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.

Parking Improvements		\$160,000
	<i>Impact on Operating Budget – Decrease < \$10,000</i>	
	East Lot Resurfacing	\$160,000
Road System		\$2,485,500
	<i>Impact on Operating Budget – Increase \$20,000</i>	
	2019 Road Program	\$710,500
	Rockland Road Reconstruction	\$1,700,000
	St. Mary's Road Quiet Zone	\$75,000
Public Buildings		\$784,500
	<i>Impact on Operating Budget – Decrease < \$1,000</i>	
	Downtown Metra Station Improvements	\$534,500
	Village Hall Improvements	\$35,000
	Public Works Building Improvements	\$40,000
	Fire Stations Improvements	\$83,000
	Schertz Building Improvements	\$92,000
Park Improvements		\$460,000
	<i>Impact on Operating Budget – Decrease < \$1,000</i>	
	Adler Park Playground	\$300,000
	Adler Pool Repairs	\$110,000
	Recreation Building Entry Doors	\$50,000
Sidewalk & Streetscape		\$187,500
	<i>Impact on Operating Budget – Decrease <\$1,000</i>	
	Sidewalk, Streetscape, and Streetlight Projects	\$187,500
Sanitary Sewer System		\$642,500
	<i>Impact on Operating Budget – Decrease <\$10,000</i>	
	Rockland Road Sanitary Sewer Relocations	\$375,000
	Dawes Lift Station	\$80,000
	21/137 Sanitary Sewer Relocation	\$175,000
	Other Sanitary Sewer Projects	\$12,500
Water System		\$1,570,000
	<i>Impact on Operating Budget – Decrease <\$10,000</i>	
	Garfield Avenue Well Replacement	\$500,000
	Rockland Road Water Main Construction	\$925,000
	Other Water System Projects	\$145,000
Wastewater Treatment Plant		\$3,438,000
	<i>Impact on Operating Budget – Decrease <\$10,000</i>	
	Phosphorus Removal Improvements	\$2,770,000
	Lagoon Dredging	\$583,500
	OSHA Fall Protection Improvements	\$44,000
	Filter Building Conduit Repair	\$40,500

Storm Sewer		\$2,535,000
	<i>Impact on Operating Budget – Increase \$15,000</i>	
	Charles Brown Reservoir	\$1,515,000
	Rockland Road Storm Sewer	\$1,000,000
	Other Stormwater Sewer Projects	\$20,000
 Fleet Replacement		 \$1,202,500
	<i>Impact on Operating Budget – None due to fleet cycling</i>	
	Refurbishment of Fire Truck	\$660,000
	Scheduled Fleet Replacements	\$542,500
 Information Technology		 \$75,000
	<i>Impact on Operating Budget – None</i>	
	Desktop and Laptop Replacements	\$50,000
	Firewall Replacements	\$25,000



One-Time Projects/Capital Investments > \$25,000

The following chart lists one-time expenses or capital investments that exceed \$25,000. There are additional capital expenditures in the various budgets below this threshold. The purpose of this chart is to show the significant investment in important projects, capital improvements and infrastructure included in the proposed budget.

Account Number	Description	Dollar Amount	
Motor Fuel Tax Fund:			
07-0000-0-738	Rockland Road Engineering and Improvements	\$ 1,700,000	
	Motor Fuel Tax Fund Total		\$ 1,700,000
Tax Increment Financing District #1 Fund:			
09-0000-0-776	East Parking Lot Resurfacing	\$ 160,000	
	TIF Fund Total		\$ 160,000
Commuter Parking Fund:			
14-0000-6-791	Downtown Station Improvement	\$ 534,500	
	Commuter Parking Fund Total		\$ 534,500
Utility Fund:			
20-2024-6-750	Phosphorus Removal Improvements	\$ 2,770,000	
20-2024-6-750	Lagoon Dredging	\$ 583,500	
20-2024-6-750	OHSA Fall Protection Improvements	\$ 44,000	
20-2024-6-750	Filter Building Conduit Repair	\$ 40,500	
20-2024-6-761	21/137 Water Main Relocation	\$ 75,000	
20-2024-6-775	21/137 Sanitary Sewer Relocation	\$ 175,000	
20-2024-6-776	Rockland Road Sanitary Sewer Relocation	\$ 375,000	
20-2024-6-777	Dawes Lift Station and Route 45 Generator Engineering	\$ 92,500	
20-2024-6-778	Garfield Avenue Well Replacement	\$ 500,000	
20-2024-6-795	Rockland Road Water Main	\$ 925,000	
20-2024-6-795	Engineering and Surveying (2020 Water Main Program)	\$ 70,000	
	Utility Fund Total		\$ 6,650,500
Stormwater Sewer Fund:			
21-2121-6-790	Charles Brown Reservoir	\$ 1,515,000	
21-2121-6-790	Rockland Road Storm Sewer	\$ 1,000,000	
21-2121-6-790	Miscellaneous Stormwater Projects	\$ 20,000	
	Stormwater Sewer Fund Total		\$ 2,535,000
Vehicle Maintenance and Replacement Fund:			
30-0000-6-782	Refurbishment of Fire Truck	\$ 660,000	
30-0000-6-782	Scheduled Fleet Replacements	\$ 542,500	
	Vehicle Maintenance and Replacement Fund Total		\$ 1,202,500
Technology Equipment and Replacement Fund:			
31-0000-6-790	Desktop and Laptop Replacements	\$ 50,000	
31-0000-6-790	Firewall Replacements	\$ 25,000	
	Technology Equipment and Replacement Fund Total		\$ 75,000
Project Fund:			
40-0000-0-773	Road Program (2019)	\$ 535,500	
40-0000-0-775	Streetlight Replacement	\$ 62,500	
40-0000-0-784	Sidewalk Removal and Replacement	\$ 125,000	
40-0000-0-768	St. Mary's Road Quiet Zone	\$ 75,000	
	Project Fund Total		\$ 798,000
Road Bond Fund:			
41-0000-0-773	Road Program (2019)	\$ 130,000	
41-0000-6-773	Wexford Court	\$ 45,000	
	Road Bond Fund Total		\$ 175,000
Park Improvement Fund:			
45-0000-0-782	Recreation Building Doors	\$ 50,000	
45-0000-0-782	Adler Park Playground	\$ 300,000	
45-0000-0-782	Adler Pool Sandblasting and Slide Resurfacing	\$ 110,000	
	Park Improvement Fund Total		\$ 460,000
Public Building Improvement Fund:			
46-0000-0-790	Village Hall Tile and Clock Control Panel Replacement	\$ 35,000	
46-0000-0-792	Public Works Building Spacing Study and Emergent Repairs	\$ 40,000	
46-0000-0-794	Fire Station and Parks Building Reserve Study	\$ 20,000	
46-0000-0-794	Fire Station #1 Wall Repair	\$ 15,000	
46-0000-0-794	Fire Station #2 Apparatus Bay Door Replacements and Painting	\$ 48,000	
46-0000-0-795	Schertz HVAC Control Upgrades	\$ 40,000	
46-0000-0-795	Carpet Replacement	\$ 17,000	
46-0000-0-795	Police Department Garage Door Replacements	\$ 35,000	
	Total Public Bldg. Improvements Fund:		\$ 250,000
	Total Projects/Capital Improvements:		\$ 13,540,500

DEPARTMENT NARRATIVE

ADMINISTRATION & FINANCE

Proposed 2019/2020 Administration/Finance Budget Goals

1. Finalize the Sale of Golf Learning Center & Family Entertainment Center: Staff will continue to work with the potential buyer for the property to facilitate a closing on the property by the end of 2019.
2. Facilitate the Implementation and Communication Plan for a Stormwater Utility Fund: With the completion of the Stormwater Management Plan staff has begun reviewing options to implement a stormwater utility fund. Staff will develop a communication and implementation plan for the fund by September 30, 2019.
3. Conduct an Organizational Structure Review of the Public Works and Engineering Department: Staff will obtain a consultant to conduct an organizational structure review of the Public Works and Engineering Department to review opportunities for efficiencies to be gained and ensure that the department is staffed appropriately. This is part of a larger goal to conduct an organizational structure review of each operating department over the course of several years. This will be completed by January 30, 2020.
4. Develop a Capital Improvement Plan (CIP) and Dedicated Funding Source Strategy: Staff will develop a 5- year CIP along with funding sources to assist with financial planning for the budget process by August 31, 2019.
5. Implement a Geographical Information System (GIS): Staff will work to identify the most efficient source of implementing a GIS system within the Village and ensure that implementation is successful in each operating department.
6. Promote Village App for Information Gathering and Service Request Submittal: In 2018, the Village began offering an app that could be used by visitors and residents within the community to stay informed of news, events, alerts, receive notifications and more. A promotion campaign will be implemented to encourage the use of the app with plans to have a 10% increase in downloads.
7. Evaluate Village Website for Update/Refresh: Working with Civic Plus staff will identify what updates should be made to the Village website as part of the refresh process which is included in the contract with Civic Plus.
8. Conduct a Comprehensive Review of the Employee Handbook: A comprehensive review of the handbook last occurred in 2017. Staff will review the handbook for updates to laws or policies that need to be made.
9. Review Current Monthly Report Structure and Update Format: The current monthly report structure has not been updated in some time. Staff will review options for making the report more concise and consistent.
10. Expand Village Communications Efforts through the Use of Bi-weekly Village E-newsletters: In addition to the Village Views, staff will develop a template for a bi-weekly e-newsletter which will be sent via email to subscribers. The e-newsletter is intended to provide viewers with more timely information regarding current happenings within the Village.

11. Develop a 5-Year Financial Plan for the Sports Complex: Staff will evaluate the existing Sports Complex financial situation and develop a 5-year financial strategy for improvement.
12. Review Commercial Waste Hauler Contract for Expiration in January 2020: The commercial waste hauler contract is set to expire in January of 2020. Staff will review options for renewal or bidding the contract beginning in July 2019.
13. Review Relationships with Banking and Investment Service Providers: Staff will review existing relationships with banking and investment service providers and make recommendations regarding any potential vendor changes.
14. Evaluate the Current Structure of the Village's Chart of Accounts: Staff will conduct a review of the chart of accounts to determine if consolidation of accounts or new accounts need to be created by December 31, 2019.
15. Revise the Village's Purchasing Policy: Staff will conduct a comprehensive review of the Village's purchasing policy to include potential recommendations for amendments to the Village Code.

Proposed 2019/2020 Information Technology Budget Goals

1. Develop a 5-Year Strategic Plan: The IT Committee will develop a 5-year strategic plan that will be utilized to plan for capital improvements to the Village's IT infrastructure.
2. Review and Implement Technology Policies: The IT Committee will develop a list of all necessary IT policies and prepare drafts for review and implementation.
3. Upgrade All Firewalls: The Village's firewalls are at their end of life. They will be replaced during FY 2019-2020.
4. Replace the Police Station Camera Server: The existing server is not functioning properly and needs to be replaced as it is at end of life.
5. Implement Cloud Back-up: In order to ensure disaster recovery, the Village will implement cloud back-ups.
6. Review Existing Fleet Maintenance Software: The Fleet Division currently utilizes two different fleet maintenance software. IT staff will evaluate consolidation of software during FY 2019-2020 and future budget implications.
7. Evaluate the Need for an Applicant Tracking Software: The use of an applicant tracking software will be evaluated to gain efficiencies in the hiring process.
8. Ensure that Internal Work Orders Are Being Processed within Outlined Guidelines: The IT related work orders will be reviewed to ensure that they are being addressed in a timely and efficient manner.
9. Replace all Workstations Scheduled for Replacement within the Fiscal Year: Staff will ensure that replacement orders are made early on in the fiscal year so that the replacement schedule is maintained.

Review of 2018/2019 Administration/Finance Budget Goals

1. Pursue 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.

Status - A potential buyer for the property was identified during FY 2018-2019. Staff has worked with the potential buyer with the goal of closing on the sale of the property in late 2019.

2. 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.

Status - Staff has worked throughout the year to identify projects that may be eligible for grant funding. Several grant applications have been submitted and various grants were received. Staff will continue to pursue grants and request legislative assistance when necessary.

3. Service Priorities/Essential Services Analysis: Village Staff will continue to provide analyses of Village services in order to assist with on-going operations and potential State funding cuts.

4. ***Status - As part of the hiring process when vacancies are created within the organization, departments must submit requests for backfilling positions which require justification for the position. This allows Administration to review the necessity of the position within the department. In addition, as part of the budget process operating departments are charged with reviewing operations and presenting recommendations for efficiencies within their departments. Finally, the FY 2018-2019 budget included a staffing study for the Recreation Department. That study is expected to be presented to the Village Board in February 2019. The results of the study will assist staff with identifying efficiencies that may be gained within the department. Staff has also requested funds in the FY 2019-2020 Budget to conduct a staffing study in the Public Works Department, with the goal of completing a staffing study for each Department over the course of the next several fiscal years.***

5. 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.

Status - Staff continues to pursue intergovernmental opportunities. During FY 2018-2019 the Public Works Department entered into an intergovernmental agreement with several municipalities to conduct a joint bid rehabilitation program. In addition, the Fire Department entered into an intergovernmental agreement to provide fire and EMS services to the Rockland Fire Protection District. Joint purchasing contracts were also continued to be used for items such as vehicles and information technology equipment. Finally, the Village worked with the Metropolitan Mayors Caucus Greenest Region Compact program and the Village of Grayslake, to receive a grant through the AmeriCorps program to assist with the cost of a six-month intern to increase recycling initiatives within commercial properties within the Village.

6. 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. Plans to continue joint purchasing with the Lake County Municipal League and the Municipal Purchasing Initiative (MPI) continue.

Status - The Village continues to utilize joint purchasing when available and cost effective. Items such as vehicle purchases and information technology equipment were purchased throughout the year using joint purchasing. Staff is also reviewing options to utilize joint purchasing for the purchase and installation of new playground equipment for Cook Park.

7. 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.

Status - An Information Technology (IT) staff committee was implemented during FY 2018-2019 comprised of members of each department. One of the goals of the committee is to review IT initiatives department-wide and to develop a 5- year IT strategic plan. This plan will address options for IT integration and efficiency. A draft plan is anticipated to be developed in FY 2019-2020.

8. 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. The Village of Libertyville and the Village of Mundelein are participating in a joint consolidation study. Further research is necessary prior to moving forward plant improvements.

Status - The consulting firms Strand & Associates and Trilogy Consulting were retained to complete the engineering and financial feasibility consolidation studies. It was determined that consolidating operations between each plant would cost approximately \$6.5 million than each plant operating independently and therefore was not a viable option.

9. Metra Station Projects: The re-development of the Downtown Metra Station is expected to be completed in 2018/2019. A permanent station for the Prairie Crossing Station will be constructed by Metra, and the Village will assist with the implementation process. A grand re- opening and updated facilities will be provided to commuters.

Status - The re-development of the Downtown Metra Station is underway and is anticipated to be completed in the spring of 2019. Once the project is completed a grand re-opening will be scheduled. The Prairie Crossing Station is nearing completion and should be available for use by commuters in the spring of 2019.

10. Stormwater Management Improvements: The Stormwater Management Plan will identify priority projects and improvements. Financial resources will need to be identified to support the improvements.

Status - The Stormwater Management Plan (SMP) was completed during FY 2018-2019. Priority projects and flood reduction improvements were identified. Funding options began being explored. Options for review include the use of grants, low-interest government loans, bonds and the implementation of a stormwater utility fee. Funding mechanisms and strategies will continue to be discussed during FY 2019-2020.

11. Parks Master Plan: The Parks Master plan will identify current assets and inventory. The plan will also provide an opportunity for the community to provide feedback regarding parks. Following completion, a 10-15-year plan will be available to identify future capital needs and potential grant opportunities.

Status - On October 23, 2018 the Parks Master Plan was endorsed by the Village Board. The plan is a roadmap for capital needs within the parks from 2018-2034. The first park identified for improvements is Cook Park. Staff is in the process of identifying a playground design to replace the existing equipment. The Parks and Recreation Advisory Commission was also reestablished during FY 2018-2019 with the goal of assisting with the planning process for playground replacements and improvements within each park.

12. Comprehensive Plan: The Village's Comprehensive Plan will be updated. The last comprehensive update was completed in 2005. The Comprehensive Plan is an important component of the Village's various future development process and provides guidance to Village officials.

Status - The Village selected The Lakota Group to facilitate the update to the Comprehensive Plan. Several stakeholder meetings have been conducted. The Lakota Group plans to meet with each Village commission over the next few months to solicit their input. The plan is expected to be completed in the summer of 2019.

13. Rockland Road Bridge Project: The Rockland Road bridge reconstruction project will be accelerated due to the necessary emergency removal of the decorative truss. Federal and State assistance for the replacement will be coordinated in order to provide an improved and safe bridge/roadway for the future.

Status - Civiltech Engineering was chosen to complete the engineering phases for the project. The preliminary engineering (Phase I) will include a public input process regarding including an aesthetic feature that resembles the previous decorative steel truss. Construction is anticipated to occur in 2022.

14. Mayor's Business Visits: The Mayor intends to visit local businesses and highlight the diversity of the Village's business community through Business of the Day videos. The videos will be shared and promoted in order to bring awareness to the Libertyville business community and to promote a Shop Local emphasis.

Status - The Mayor's Business of the Day was a successful program during 2018. Just over 100 businesses have been featured. Videos were posted on the Village's website and shared on social media. Each video received several hundred to several thousand views, with over 223,000 total video views as of January 2019.

15. Enhance Transparency/Communications: The Village will continue to provide communication with residents through various communication methods (printed, web-based and telephone based). An increased focus on transparency will assist with providing residents with the desired information about the Village.

Status - The Village continues to issue four newsletters per year that are direct mailed to residents within the community. Social media is also used to reach stakeholders. During FY 2018-2019 a staff communications committee was established to organize communications Village-wide and ensure that messaging is reaching the right locations. Staff also used an online survey to gather public input on the playground replacement project and a proposed monument in Cook Park.

16. Building Reserve Study: Village-owned buildings are in need of a targeted approach to repairs and maintenance. A Building Reserve study will provide an opportunity to evaluate the repair/maintenance needs in the buildings and prioritize projects accordingly, in order to avoid emergency repairs.

Status - A reserve study was completed for the Adler Center, Cook House, Village Hall, Schertz Building, Sports Complex, Civic Center, Public Works Building, and Parks Building. The studies will act as a guide for infrastructure improvements during the budget process and will be incorporated into the Village's multi-year CIP.

DEPARTMENT NARRATIVE

COMMUNITY DEVELOPMENT

Proposed 2019/2020 Community Development Budget Goals

1. Economic Development. The Department will implement the Economic Development Strategy with focus on completion of the sale and redevelopment of the land adjoining the Sports Complex, assisting in the tenanting of Innovation Park, redevelopment of the Young, Trimm, and Fould's sites, and analyzing opportunities for corridor improvements.
2. 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 Village communication tools, including the Village website and social media.
3. Comprehensive Plan. The update to the Comprehensive Plan will be completed in the 2019-2020 fiscal year. An interactive communication strategy will be shared with the community to make them aware of the new plan.
4. Building. The Department will increase levels of customer satisfaction by providing credit card service and implementation of an on-line project portal and on-line submittal of permit application. Customer satisfaction will be monitored via surveys with a better than average rating goal.
5. Commercial Corridors. The Department will research commercial corridor improvement opportunities for South and North Milwaukee Avenue, along with Route 176, and potential funding mechanisms.

Review of 2018/2019 Community Development Budget Goals

1. Building. The Department will complete the building construction related code update process, focusing on education of Staff and coordination with our share services partner communities.

Status - The building code update is available on-line for contractor and architects' comments. Staff anticipates the code will be ready for adoption by April 30, 2019.

2. Marketing. The Department will market the Village's assets through promotion of the Village's businesses, restaurants, and attractions to local, regional, and Naval Station Great Lakes audiences while expanding use of social media and the website.

Status - Efforts included production and promotion of Business of the Day videos, social media ads for the holidays, promotion of local amenities/restaurants at the Great Lakes Travel Expo, publication and update of a local military discount listing, distribution of 50,000 dining guides to hotels/businesses/residents/tourism sites, participation in local restaurant registration in Lake County Restaurant Week, print promotion of Lake County Restaurant Week, re-design and distribution of the Village tourism guide. The Village's social media following on Facebook has increased approximately 20%.

3. Economic Development. The Department will continue to implement the adopted Economic Development Strategy to encourage redevelopment of under-utilized properties.

Status - In September the Village Board adopted an amendment to the Economic Development Strategy which identifies Key Land Redevelopment Opportunities & Priorities. Staff continues to work with Innovation Park ownership towards full occupancy, refer potential developers to the Young Family Trust and has given assistance towards pending development at Liberty Corporate Center, the Trimm property, and South Milwaukee Avenue Chase Bank site.

4. Comprehensive Plan. The Department will continue to guide the Comprehensive Plan process by staffing the Committee and working as a liaison between the consultant and the public. It is anticipated that the plan will be completed during the 2018-19 fiscal year.

Status - The Comprehensive Plan Review Committee continued its work on the plan along with The Lakota Group. The State of the Village Report is complete and subarea plans for three (3) areas of the Village are in draft form. The Committee will continue to reach out to the community for input and will meet with Village Boards and Commissions throughout January and February.

5. Historic Preservation. The Department will work with the Historic Preservation Commission to seek Certified Local Government status with the State which would allow the Commission to apply for grants for preservation projects.

Status - The Commission reviewed exterior design proposals in the Historic District. Staff is currently researching Certified Local Government status and will review with the Commission prior to Fiscal Year 2019-20.



Community Development Performance Measures and Statistics

PLANNING DIVISION

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

Performance Data

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Estimated 2018-19
<u>OUTPUT MEASURES</u>				
Number of Zoning Reviews	957	1,172	1,115	1,100
Number of Zoning Certificates Issued	775	755	793	775
Number of Staff Review of Appearance Proposals (Adopted May 2011)	82	64	49	52
Number of Staff Review of Appearance Proposals Approved	21	20	16	15
<u>EFFECTIVENESS MEASURES</u>				
Number of Appearance Review Commission, Plan Commission, and Zoning Board of Appeals Applications per Planner (2 Full-Time Employees)	67.5	95	60	60
Meetings Regarding Projects	282	280	276	280
Zoning Inspections	727	606	567	625
Contacts Regarding Potential New Businesses/Relocations, Etc.	295	320	325	305

BUILDING DIVISION

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

	Actual 2016-17	Actual 2017-18	Projected 2018-19	Estimated 2019-20
<i>Output Measures</i>				
Residential Const. Projects	1329	1421	1274	1275
Commercial Const. Projects	264	269	222	220
Sign Const. Permit Projects	88	86	74	75
Total Const. Projects	1681	1776	1570	1570
Total Bldg. Permits Issued	3429	3382	3204	3200
Total Bldg. Plans Reviewed	1884	1786	1676	1700
Total Bldg. Inspections Performed	5958	6240	5828	5800
Elevator Use Permits Issued	265	295	255	300
Electrician Certification Permits Issued	403	396	408	410
Electrician Certification Exams Given	105	86	54	50
Total Bldg. Permit & Review Fees	1,094,717	1,124,495	875,000	875,000
<i>Efficiency Measures</i>				
Reviews \leq 2 week goal	94%	93%	90%	93%
Average Inspections/Inspector	1986	2080	1991	1990
Average Reviews/Reviewer	1884	1786	1676	1700

DEPARTMENT NARRATIVE

FIRE DEPARTMENT

Proposed 2019/2020 Fire Department Budget Goals

1. In 2018, the Fire Department secured a grant from the State of Illinois – Office of the State Fire Marshal to receive smoke detectors and participate in the “Be Alarmed Smoke Detector Program”. This program was formally adopted into the Fire Department and allows Firefighters to install grant provided smoke detectors in homes and apartments where none are present or the property owner is unable to afford one. In an effort to take a much more aggressive approach to assure smoke detectors are present in homes and apartments, the Fire Department will inspect 225 (75 inspections per shift this fiscal year) multitenant residences in the Village and Fire District to ensure working smoke detectors and Carbon Monoxide Detectors are present. Per State Law, it is the landlord’s responsibility to ensure compliance. We will work with the landlords and tenants for compliance.
2. Several years ago the Village of Libertyville, Village of Mundelein, and the Countryside FPD met to discuss the possibility of combining Fire Prevention services, this concept was dropped for numerous reasons. Today, we are facing the reality that the Libertyville Fire Marshal will retire in the next 1-5 years. An evaluation of all Bureau services including fire inspections, public education, plan review, alarm monitoring and investigations will be completed. The goal is to develop a minimum of three recommendations for providing Bureau services to the Village and Fire District. These recommendations would then be brought to the Fire and Police Committee for discussion. One of the options will consider a consolidated approach to the bureau services with neighboring taxing bodies to allow for intergovernmental cooperation.
3. The Fire Department will work with the Libertyville Fire Protection District and Abbott Laboratories to identify capital needs at Fire Station 3. This will include expenditures over \$10,000 which are necessary to maintain the building and grounds. A formal document will be completed and presented to the Libertyville Fire Protection District and Village of Libertyville outlining future capital needs in a priority order and time schedule with contractor cost estimates for each project.

Review of 2018/2019 Fire Department Budget Goals

1. Update all Fire Department Training Records to assure compliance with the Office of the State Fire Marshal Certification Changes. The Illinois State Fire Marshal recently updated the administrative rules that govern the firefighter certification program in the State of Illinois. The new rules are meant to more closely align Illinois certification regulations with their respective National Fire Protection Association (NFPA) Standards and Job performance requirements. These changes have affected every member of the Fire Department in some way. The Fire Department Training Division will review all certifications to determine status and will review what certifications are now required to have recertification criteria. Once a review has been completed, all firefighters will receive a report on the status of their certifications and any need for future recertification of training.

Status - The training division has identified the required hours for recertification and has created a process to track and document hours for recertification.

2. Create an equipment inventory book for each vehicle. All vehicles will be inventoried to assure the proper equipment is on the vehicle for NFPA compliance and per department policy. The information will be recorded and stored in a document to be used for daily checks and vehicle check compliance.

Status - All fire vehicles have been inventoried and include a first update due to some changes in equipment.

3. Continue Fire Officer Development Through Training. This goal is intended to continue the progress made in developing new Officers with a focus on Incident Command training. It is extremely important that the Incident Commanders are proficient in their role. High risk and low frequency incidents need to be managed effectively in order to assure a positive outcome. The department has put a lot of effort into this task with positive results.

Status - All Officers completed monthly training requirements as assigned and 5 Officers completed an additional 170 hours of Incident Command Training.

4. Evaluate Department Records Management System. The Fire Department uses Fire House (FH) software for our records management system and reporting to the National Fire Incident Reporting System (NFIRS). Six years ago, the Condell EMS System required all providers to start electronic patient care reporting using Image Trend software. As a result of the requirement the department has been utilizing two records management systems. EMS reports are entered into FH for national reporting purposes, which is a duplication of tasks at the dispatch center. The fire department will evaluate the effectiveness of the current reporting processes and evaluate if migrating to a new records management system is warranted. The Communications Center and Countryside Fire Protection District (CFPD) will be included in this process as the CFPD also uses FH. Any change would require both agencies to use the selected records management system.

Status - The evaluation process of this goal has been completed. We evaluated ESO (who recently purchased Fire House, and Image Trend, our evaluation recommends no changes at this time. In 2018, the Village of Libertyville entered into an agreement to be part of a process to study the feasibility of a countywide dispatch center, Libertyville is one of the 19 entities involved in the study. As part of the evaluation and implementation process for a countywide dispatch center, records management systems are being evaluated for police and fire, a recommendation for a single records management system will be made as part of the overall final proposal. As a result, it does not make sense to change any part of the current records management process at this time. Once a recommendation is made regarding a records management system for Fire and EMS with the County wide study, this goal can be re-evaluated.



Fire Department Performance Measures and Statistics



Libertyville Fire Department Performance Measures 2018



	2013	2014	2015	2016	2017	2018
Total Calls For Service	3758	3983	4275	4276	4308	4628
Fire Calls (Includes Tollway)	1028	1106	1015	914	982	1128
Rescue Calls (Includes Tollway)	2189	2443	2701	2624	2533	2976
Trouble Alarms	178	178	165	158	119	147
Number of Emergency Calls Occurring Concurrently	1268 33.7%	1348 34.0%	1348 29.4%	1216 28.4%	1236 28.6%	1630 35.2%
Fire Safety Inspections	1097	1038	1574	1536	1462	1074
Public Education Class	182	157	100	106	104	110
Block Parties Attended	44	40	46	44	43	52
Child Car Seats Installed	218	196	384	253	258	103
Plan Reviews: Village	339	226	270	216	320	270
District	74	84	87	91	75	77
Number of Contacts through Public Education and Events			8,523	15,030	16,033	24,209



Libertyville Fire Department
Summary Statistics



Type of Call		2013	2014	2015	2016	2017	2018	2017-18 Change
Fire	Village	757	817	733	673	689	785	+13.9%
	District	269	265	262	241	273	317	+16.1%
Rescue	Village	1763	1815	2066	2055	1886	1923	+1.9%
	District	426	549	461	437	590	750	+27.0%
Rescue	Knollwood			121	151	156	136	-14.7%
Trouble	Village	131	134	126	112	87	110	+26%
	District	47	44	39	27	32	37	+1.5%
Tollroad	District	77	94	73	82	77	81	+5.0%
Mutual Aid Given		286	256	394	498	518	489	-5.9%
Total		3756	3974	4275	4276	4308	4628	+7.4%
Mutual Aid Received		386	369	292	347	298	467	+56.7%

Other Calls = Calls for service not classified

Total Village Calls 2818

Total District Calls 1185

Total Knollwood Calls: 136

Excludes Mutual Aid Received and Given calls

DEPARTMENT NARRATIVE

POLICE DEPARTMENT

Proposed 2019/2020 Police Department Budget Goals

1. Succession Planning: In FY 2019-2020, the Police Department will continue to experience the retirement of several key members of the management team. Therefore, a continued focus on succession planning will ensure strong leadership and sustainability. This will be accomplished by providing education and training opportunities for middle and upper level supervisors to prepare them for key leadership positions and daily operations within the organization, including:
 - Sending one Lieutenant to attend Northwestern University Center for Public Safety, Staff and Command School (10-week intensive management program).
 - Continue to provide supervisory staff with ongoing advanced leadership and training courses through various training outlets (2019-2020 target goal = 100%).
2. Participation in the Regional 911 Consolidation Committee: The 911 Consolidation Team is made up of several communities and/or public safety entities which are developing a proposed implementation plan for regional 911 consolidation in Lake County. The Police Department will continue to explore the consolidation effort to determine Libertyville's ongoing interest and support of the project.
3. Electronic Crash Reporting: As part of the recently acquired Traffic Crash Reporting Grant, the Police Department will move to Phase II of the implementation process and will continue to work with IT to successfully deploy hardware. The Department will also train records management personnel and implement records management systems to function with the crash reporting technology.
 - FY 2019-2020 target goal – One hundred percent (100%) of patrol personnel trained and using mobile crash reporting technology and 100% records personnel trained and using crash reporting technology.
4. Update the Department's General Order / Policy Manual: The Police Department will continue to work with Lexipol to review and, when necessary, implement changes/updates to the Police Department's General Order / Policy Manual.
 - FY 2019-2020 target goal – Thorough review of 25% of departmental policies.
 - FY 2019-2020 target goal – Incorporation of Target Solutions training software to ensure 100% of sworn personnel have reviewed all of the Department's high risk/low frequency (RED) General Orders.
5. Records Unit Advanced Training Requirements: To ensure the continued high level of service provided by personnel assigned to the records division, the Department will provide advanced training opportunities, which will target the following areas: FOIA processing, UCR/NIBRS, video system redaction, etc.
 - FY 2019-2020 target goal – Fifty percent (50%) of records personnel to receive advanced training
6. Training program: The Department utilizes the training guidelines established by the Illinois Law Enforcement Training and Standards Board (ILETSB). In-Service and external training resources will continue to ensure compliance with ILETSB standards.

Review of 2018/2019 Police Department Budget Goals

1. Continue Succession Planning: Within the next two to 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.

Status - The Police Department continues to dedicate budget resources to the leadership development of new supervisors as promotions occur. Two new Sergeants were sent to two-week supervision training classes to prepare them for their new positions and assist them in their new leadership roles. The retirement of a Lieutenant mid-year prevented the department from sending a scheduled 10-week training class this fiscal year, but is planned in the fiscal year 2019-2020.

2. 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 and we should have a completed and revised policy manual for final approval by mid fiscal year 2018-19.

Status - The Police Department continues progress on the Lexipol update to the department's policy manual, which will continue into fiscal year 2019-2020.

3. Field Training Software: The Department has been working with a current vendor who developed software to document the field training process. The software is licensed by the same provider and method the Department is currently using. Migrating to the software will allow the process to be completed in a more prompt and efficient manner, eliminating volumes of written documentation which must be retained in excess of 40 years.

Status - This goal has been completed. The new Field Training Software has been installed, Field Training Officers have been trained, and are using the new program as of Fall, 2018.

4. Electronic Crash Reporting: The Department has already applied for and received a partial grant to implement electronic crash reporting. In the next fiscal year, the software will be deployed and Department personnel trained in its use. Electronic crash reporting will reduce the time on scene needed to complete reports, improve crash location reporting, and provide an implementation path to electronic citations in the future.

Status - The Department received the Electronic Crash Reporting grant, which provided 5 new lap tops for front line police vehicles. The department is in the process of purchasing printers for 5 squad cars and we anticipate this program will be up and running prior to FY end. This will goal will be completed.

5. Training Program: The Department has been working to comply with the Police Reform Act regarding mandated Police training. The Department's training team will be applying to have our in-house training program certified by the State; we also will be replacing outdated training gear used during these sessions.

Status - The department has modified in-house training required under the Police Reform Act as it regards to mandated police training. All house training affected by the Reform Act will be certified and submitted as required. We anticipate this goal will be completed by this FY end.



Police Department Performance Measures and Statistics

	2014	2015	2016	2017	2018	% +/-
Police calls for service	33718	33582	33483	34027	33915	-0.33%
Alarm responses (burglar, hold-up, panic)	786	724	838	893	769	-13.89%
Custodial arrests	365	321	237	311	385	+23.79%
Investigations - Cases assigned	553	493	490	475	462	-2.74%
Investigations - Cases cleared	444	386	403	459	414	-9.80%
Motor Vehicle Accidents Investigated	1082	1018	966	1010	971	-3.86%
-Injury auto accidents	113	113	130	120	125	+4.17%
Parking Tickets Issued	4356	5971	6278	7170	4912	-31.49%
Traffic Tickets Issued	3832	3020	2452	3676	3125	-14.99%
Local Ordinance Tickets Issued	164	191	154	280	245	-12.50%
Automated Red Light Enforcement	1000	1105	1165	1812	1720	-5.08%
-Route 45/Peterson Rd	95	229	250	384	166	-56.77%
-Milwaukee Ave/Artaius Blvd	215	92	196	164	229	+39.63%
-Peterson Rd/Butterfield Rd	690	784	719	1264	1325	+4.83%
DUI arrests	125	96	57	61	68	+11.48%
Taxicab licenses issued	68	71	48	30	27	-10.00%
Administrative Adjudication Hearings	12	12	12	12	12	0.0%
-Automated red light citations	37	23	32	42	35	-16.67%
-Parking citations	246	156	97	164	146	-10.98%
-Local Ordinance "P" tickets	78	25	26	55	44	-20.00%
-Building/Zoning	3	2	17	6	8	+33.33%

DEPARTMENT NARRATIVE

PUBLIC WORKS DEPARTMENT

Proposed 2019/2020 Public Works Department Budget Goals

1. In-House Engineering Design: The Engineering Division intends to continue efforts of providing in-house design services for projects of appropriate scales. It is anticipated that the majority of design services for the 2019 Road Rehabilitation Program will be provided in-house, with a limited scope of services being provided by an outside consultant for assistance. Staff will also continue to provide the necessary drawings for various capital improvement projects that may arise throughout the course of the year for the purpose of remediating issues that may be discovered.
2. Plan Review: The Engineering Division will continue to improve plan review efficiency for the benefit of the applicants. Current review processes will be continually assessed for potential improvements, including those for residential improvement projects, dry utility submittals and larger developments.
3. Appendix P Update: The Engineering Division has been reviewing potential revisions to the Village's Appendix P stormwater regulations in an effort to accommodate increased rainfall volumes experienced throughout the area, while also creating a more efficient set of regulations for the benefit of homeowners and design professionals. The Village Engineer intends to work with all impacted parties on a draft of the updated documents, which would then be presented to the Lake County Stormwater Management Commission, the Village's Plan Commission and Board of Trustees for feedback and approvals. The Engineering Division intends to implement the updated regulations in FY 19/20.
4. Hazardous Tree Removal: Continue with the identification and removal or trimming of hazardous trees and Emerald Ash Borer (EAB) infested trees on Village parkways and in Parks with the use of in-house staff and contractors.
5. Village Tree Trimming Program: Continue the multi-year rotation of the parkway tree pruning program with the southwest quadrant (25% of the Village) as the first area to be trimmed.
6. Village 50/50 Tree Planting Program: Continue to offer a 50/50 tree planting program to residents and seek new tree varieties and cultivars to offer greater diversity to the urban forest with the goal of planting at least 100 trees.
7. Playground Construction: Oversee construction of a new playground at Adler Park and assist with the vendor selection process as part of the Parks & Recreation Advisory Committee.
8. Tree City USA: Continue the tradition of being a Certified Tree City, which includes participating in required continuing education courses, staff maintaining their Certified Arborist designation and continuing record keeping activities for the 24th consecutive year.
9. Reserve Studies: Complete the second phase of reserve studies, which include the wastewater treatment plant and the two Village owned fire stations to incorporate the identified repairs in the CIP.
10. Preventive Maintenance: Establish a system for keeping track of preventive maintenance on HVAC and other large and expensive building equipment and components with the goal to have work orders generated automatically.

Proposed 2019/2020 Roadway Capital Projects Budget Goals

1. Rockland Road Reconstruction: This construction contract is anticipated to be solicited from competitive contractor bids in April. Work on the underground improvements, which will mostly consist of the watermain replacement and storm sewer improvements along with relocations of conflicting sanitary sewer segments, should be started and completed in this initial phase in FY 2019/20. The roadway improvements will begin in the spring of 2020.
2. Rockland Bridge Replacement: The Village has awarded a design contract to Civiltech Engineering to complete the Phase I (preliminary) engineering for the future bridge replacement project, which will include both abutments, and will be completed in FY 2019/20. The cost of the Phase I engineering contract is \$151,766, which will be 90% reimbursed (80%-Federal & 10%-Township). Construction is anticipated to occur in 2022 at a current estimated cost of \$3,000,000.
3. 2019 Road Rehabilitation Program: The Village plans on partnering with the Villages of Vernon Hills, Mundelein and Libertyville Township for a joint bid/contract road rehabilitation program. Village streets to be milled/resurfaced include Liberty Bell Lane, Liberty Bell Court, Fifth Avenue, Wexford Court and USG Drive at an approximate cost of \$650,000.

Proposed 2019/2020 Water, Sanitary, and Stormwater Capital Projects Budget Goals

1. WWTP Chemical Phosphorous Removal: The original IEPA mandate deadline to meet the 1.0 mg/l effluent discharge concentration for total phosphorous at the wastewater treatment plant was April 1, 2019. The Village requested a time extension to meet the new limit based on exploring the possibility of consolidation with the Village of Mundelein's wastewater plant. A one-year time extension was granted as the two communities chose to not combine facilities based on the consolidation being more expensive than keeping the plants separate. To meet the new deadline of April 1, 2020, a May 1, 2019 construction start date is planned with final completion expected by December 1 2019. Achieving this goal will allow four-months of optimization of the new chemical process to gain compliance by April 1, 2020.
2. WWTP Lagoon Dredging/Improvements: The lagoon at the wastewater treatment plant was last dredged in the fall of 2008. The lagoon is used as a polishing pond for dry weather flow and as an excess flow pond for wet weather flow. The lagoon is also equipped with mechanical aerators and a baffled outlet zone that serves as a chlorine contact tank. During normal flows the lagoon is designed to capture any solids spillover and polish the effluent. The aerators are prone to plugging with debris making them unreliable, labor intensive essentially not effective. The floating baffles and aerators were originally installed in 1989 (thirty-years) are weathered and should be replaced. Lagoon sludge cleaning should be performed at least every ten years to minimize plant growth, remove accumulating nonorganic material and prevent pass through which inhibits filtering. The goal is to perform this work in the fall of 2019 and continue on a 10-year schedule.
3. Rockland Road Watermain & Storm Sewer Replacement: Successfully bid and construct the new 12-inch watermain to replace the current "chronic breaker" main and install the trunk sewer for the Rockland Road Area flood reduction project as contained in the Master Stormwater Plan.
4. Master Stormwater Management Plan: Work with consultant Christopher B. Burke Engineering, Ltd. to finalize the Plan, which will include an Open House meeting with the residents and business owners to discuss the proposed flood reduction projects, the creation of a stormwater utility and the implementation of a stormwater fee to provide a funding source for the operations/maintenance and capital improvements for the Village's stormwater management system.
5. Sanitary Sewer Inflow & Infiltration (I & I) Program: Continue to identify and reduce sources of storm water and groundwater inflow and infiltration (I&I) that enter the sanitary sewer system and prioritize the repairs to reduce or eliminate. This year staff anticipates completing the recommended improvements from the smoke testing and manhole assessments previously completed in Basins 11 and 12.

6. Charles Brown Reservoir Restoration Project: Coordinate with consultant Christopher B. Burke Engineering, Ltd. to complete the final engineering, solicit the project for competitive contractor bids, award contract and complete construction. Current project estimate is \$1,275,000, plus an additional \$150,000 to replace the pumps. The project has been awarded an IEPA Section 3019 Grant for approximately \$135,000.

Proposed 2019/2020 TIF Projects Budget Goal

1. East Side Parking Lot: Public Works staff has been collaborating with the Planning staff on the proposed resurfacing of the existing East Side Parking Lot, between School Street and Cook Avenue. Any improvements to the lot require the proper Lease Agreements and/or Rights of Entry for any parcels that are not currently under agreement or owned by the Village. It is anticipated that the agreements required for the south portion of the lot can be obtained during the winter of 2019, with anticipated construction commencing in the Spring/Summer of 2019. Staff is hopeful to proceed with the north section also towards the end of the 2019 construction season, but this will be dependent on successful agreements with several property owners.

Review of 2018/2019 Public Works Department Budget Goals

1. In-House Engineering Design: Complete in-house design plans for smaller scale public improvement projects that would otherwise be contracted to outside consultants. The new position of Village Engineer was created in October of 2017 and provides the Public Works Department the ability to complete design plans as needed for permit approvals for projects of the appropriate scale.

Status - This goal was not able to be accomplished due to the time involvement with two major development applications this past year (North Pointe Estates subdivision and the Trimm Property redevelopment) and will be moved to the 2019/20 FY.

2. Plan Review: Reduce turnaround times on plan reviews and comment issuance. The addition of the Village Engineer allows staff responsibilities within the plan review and approval process to be further streamlined and remove excess responsibilities that have hindered plan review turnaround times in the past.

Status - The review turnaround times have only slightly improved due to the large number and complexity of the reviews. However, the logging and tracking of all reviews has improved significantly.

3. Emerald Ash Borer: Continue with the identification and removal of any remaining Village parkway or park Emerald Ash Borer (EAB) infested trees.

Status - There are 14 remaining Ash trees being treated and monitored for EAB. A remaining 35 EAB infested trees in Village Parks are planned for removed in the winter.

4. Village Tree Trimming Program: Continue with tree trimming program in the southeast quadrant of the Village and re-start the multi-year rotation in the southwest quadrant.

Status - A contract was awarded for \$40,000 to Landscape Concepts on November 13, 2018 to complete the trimming in the southeast quadrant and begin work in the southwest quadrant. This completes trimming work in 25% of the Village.

5. Village 50/50 Tree Planting Program: Continue to offer a 50/50 tree planting program to residents and seek new tree varieties and cultivars to offer a greater diversity to the urban forest and to replace trees lost to the Emerald Ash Borer.

Status - The Village had 130 property owners participating in the program during FY 2018/19. Plantings for an anticipated 250 trees, which also includes Village properties will occur in the spring of 2019.

6. Complete Construction of Salt Dome: Coordinate with selected general contractor, Dome Corporation of North America, to finish construction of a 72-foot diameter prefabricated salt dome to store a typical winter season's usage of salt (2,400 tons).

Status - The salt dome was completed in early October, 2018 and loaded with salt shortly thereafter.

7. Third APWA Reccreditation. The Public Works Department will be visited by American Public Works Association (APWA) evaluators to determine if the department has met the requirements of the APWA Management Practices for reccreditation. There are 39 chapters in the APWA Management Practice Manual.

Status - In August 2018, two APWA evaluators visited the Village to determine if the Department's practices and procedures meet the requirements of the APWA Management Practices. In September 2018, the Village was notified by APWA that the Public Works Department met the requirements for reccreditation. This is the Department's third reccreditation. The Department became an accredited department in 2005 and was reccredited in 2009 and 2014. The Department was the 24th agency to be accredited by APWA and is 1 of only 8 municipalities in Illinois to have achieved APWA accreditation.

Review of 2018/2019 Roadway Capital Projects Budget Goals

1. Golf Road FAU Resurfacing Project: Obtain Illinois Department of Transportation (IDOT) approval of Phase II (final design) engineering for the milling and resurfacing of Golf Road between Milwaukee Avenue to Butterfield Road. Construction is anticipated to occur in 2018 and will be eligible for 80% Federal funding.

Status - The construction contract was awarded to Peter Baker & Son in the amount of \$1,240,026.11. Work was successfully completed in mid-October and included Golf Court as a locally funded improvement.

2. Rockland Road FAU Reconstruction Project: Continue with the Phase II (final) engineering for the reconstruction of Rockland Road between Milwaukee Avenue and Riverside Drive. Construction is anticipated to occur in 2019 and will also be eligible for 80% Federal funding.

Status - Following a consultant qualifications based selection (QBS) process that was conducted in partnership with the Libertyville Township Highway Department, Civiltech Engineering was chosen to complete the remaining engineering phases for the project. Construction, beginning with the underground improvements, is anticipated to be included on the IDOT April 2019 bid letting and will incorporate a much larger storm trunk sewer as proposed by the Master Stormwater Plan. The roadway improvements are anticipated to occur in 2020.

3. Rockland Road Bridge Replacement Project: Advance into the initial Phase I (preliminary engineering) design for the replacement of the entire structure for Rockland Road over the Des Plaines River. The full design process is estimated to take two years and construction is anticipated to occur in either 2021 or 2022.

Status - Following another consultant QBS process that was conducted in partnership with the Libertyville Township Highway Department, Civiltech Engineering was chosen to complete the engineering phases for the project. The preliminary (Phase 1) engineering phase will include dialogue with the public regarding whether or not to include an aesthetic feature that resembles the previous decorative steel truss. Construction is anticipated to occur in 2022.

4. Road Referendum Rehabilitation Program: Extend into a sixth year of the Village's accelerated road rehabilitation program that is funded by the 2012 referendum. This was the last year of the program and it is anticipated to include the rehabilitation of approximately 4 miles of streets.

Status – Nearly all bond proceeds have been now spent. Approximately 40% of the Village's street inventory was rehabilitated as part of the 6-year referendum program.

5. In-House Resident Engineering: Provide in-house Resident Engineering services for the construction phase of the Road Rehabilitation project. This is a service that has been outsourced historically. Due to the reconfiguration of staff responsibilities, the Senior Project Engineer can be allocated as a full-time resident engineer for the 2018/19 construction season.

Status - As a result of this goal, \$275,000 was saved, which was the design consultant's proposal to provide these services, and increased the amount of streets rehabilitated by approximately 1/4 mile.

Review of 2018/2019 Water, Sanitary, and Stormwater Capital Projects Budget Goals

1. Sanitary Sewer Inflow & Infiltration (I & I) Program: Continue to identify sources of storm water and groundwater (I&I) that enter the sanitary sewer system and prioritize the repair of the identified sources. This year staff anticipates completion of flow monitoring and smoke testing work in Basin 11, which was an area that suffered major I & I issues during the significant rainfall events during the summer of 2017.

Status - Retained the firm of RJN Group to complete flow monitoring and smoke testing in Basin 11, which is the area roughly bordered by ILL Route 176, Dymond Rd., Condell Hospital and Milwaukee Ave. 20 sanitary manholes were rehabilitated along with 4 private sources of I & I eliminated in Basin 9, which is the area roughly bordered by ILL Route 176, Milwaukee Ave., Rockland Rd. and Seventh Ave.

2. Water, Sanitary & Storm Capital Improvement Projects: Complete the engineering for capital projects in the water and sewer funds that have been identified as priorities, which includes preparing them for bidding and construction.

3. ***Status - Awarded construction contract to Copenhaver Construction in the amount of \$1,391,409.83 to install approximately 5,700 lineal feet of water main on Dymond Ave., Second Ave. and Cambridge Plaza along with numerous sanitary and storm sewer point repairs. Also awarded a construction contract to Campanella & Sons in the approximate amount of \$300,000 for the Nicholas Dowden Park-South supplemental storm sewer.***

4. Master Stormwater Management Master Plan: Coordinate with Christopher B. Burke Engineering to complete the Village-Wide Stormwater Management Master Plan. The Plan will include approximately 15 flood reduction project locations and the creation of a Stormwater Utility Fund and fee.

Status - Staff has coordinated regularly with Christopher B. Burke Engineering, Ltd. and the Master Plan is in the final stages before completion. Material was prepared for three (3) separate Committee of the Whole Meetings for discussions on the proposed flood reduction projects and Stormwater Utility Fee. It is anticipated that the Plan will be finalized in 2019 and a meeting will be held with the public to discuss the recommended results.

5. WWTP Consolidation Study with Village of Mundelein: Continue to evaluate and reach a decision on the economic feasibility and logistics of consolidating wastewater treatment functions with the adjacent Mundelein plant. It is anticipated that liquids processing and normal flows will be treated at the Mundelein and solids handling and excess flows will occur at the Libertyville plant.

Status - The firms of Strand & Assoc. and Trilogy Consulting were retained to complete the engineering and financial feasibility consolidation studies. It was determined that consolidating operations between each plant would cost approximately \$6.5 million more than each plant operating independently. As a result of this, consolidation was not recommended.

6. WWTP Screw Pump (Headworks) Building Tuck-Pointing: Harsh conditions of moisture and freezing caused failure of the brickwork. Substantial repairs are planned for the building to correct this deficiency.

Status - The Village awarded the construction contract to the firm of Action One in the amount of \$82,695. The tuck-pointing and masonry repair work was successfully completed.

7. Route 45 Lift Station Electrical & Generator Improvements: Electrical service feed improvements are needed for reliable uninterrupted service. The service rack will be relocated to a higher elevation out of the floodplain and the manual transfer switch for the portable generator will be replaced with an automatic transfer switch. An on-site emergency standby generator will also be installed.

Status - The Village awarded the contract to the firm of Okeh Electric Co. in the amount of \$27,250 for the electrical service replacement work, which has been successfully completed. Due to budget constraints, the on-site emergency generator was deferred.

8. Dawes Street Lift Station Replacement: Due to its age, built in 1973, and increased flows from development and diversions from other areas, the existing station is overtaxed. The station will be replaced with upsized submersible pumps and a permanent on-site emergency generator.

Status - The Village awarded the construction contract to DiMeo Brothers in the amount of \$625,000. The only remaining work for FY 2019/20 will be roadway pavement restoration and the landscape screening of the generator and electrical controls.

9. Cass Avenue Lift Station: Engineering design work to replace Cass Avenue sanitary sewer lift station is scheduled for the 2018/19 fiscal year. Built in 1974 with an electrical upgrade in 1987, this station has reached the end of its anticipated service life.

Status - This project was deferred due to budget and staff resources being committed to other projects.

Public Works Performance Measures and Statistics

ENGINEERING

The Engineering staff 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. Staff also reviews public improvement plans for private developments and inspection of construction to ensure compliance to Village standards. Staff also coordinates and directs engineering consultants retained by the Village along with administering subdivision and watershed development codes. Staff also maintains and updates utility atlases and project records as well as providing recommendations on engineering related matters.

<u>Performance Data</u>	Actual 2015-16	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Projected 2019-20
Number of Engineering Permits Issued	135	175	290	250	250
Number of Site Development Permits Issued	6	9	5	6	6
Number of Permit Inspections (Right-of-Way & Site Development)	550	560	650	550	550
<i>Effectiveness Measures</i>					
Capital Improvement Contracts	16	16	17	19	13
Contract Amounts	\$8,000,000	\$8,000,000	\$6,000,000	\$7,400,000	\$5,500,000
<i>Efficiency Measures</i>					
Public Improvements by Developers, Inspected Value	\$200,000	\$330,000	\$75,000	\$550,000	\$250,000
Review & Inspection Fees Collected	\$185,000	\$170,000	\$115,000	\$150,000	\$150,000
Number of Staff	3.50	3.50	4.00	4.00	4.00



FLEET SERVICES

The Fleet Service staff are responsible for the maintenance, repair and replacement of all Village vehicles and equipment. Fleet staff also manages the preventative maintenance, tracks vehicle and equipment depreciation and life cycles, maintains parts inventory, arranges for specialized contractor work, drafts vehicle and equipment specifications. Staff also manages the IEPA Clean Fuel Fleet Program and the Village fueling system and produces fleet management reports.

<u>Performance Data</u>	Actual 2015-16	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Projected 2019-20
<i>Output Measures</i>					
Vehicle Replacement	6	13	14	19	11
<u>Number of Jobs Scheduled</u>	2,520	2,520	2,530	2,535	2,540
Non-Scheduled	220	220	225	225	225
Emergency	42	42	45	50	50
Snow & Ice	150	160	165	160	165
Total	2,932	2,942	2,979	2,989	2,991
<u>Preventative Maintenance By Department (hours)</u>					
Public Works	245	250	250	250	250
Police	225	225	230	230	230
Fire	135	135	135	135	135
Recreation	45	48	48	48	48
Administration	6	6	0	0	0
Community Development	22	22	22	22	22
TERF	2	2	2	0	0
Total	680	688	687	685	685
<i>Effectiveness Measures</i>					
Gallons of Fuel Pumped					
Unleaded Fuel (gallons)	50,000	51,000	50,800	50,000	42,000
Unleaded Fuel - Cost/gallon	\$2.00	\$1.70	\$1.44	\$1.60	\$2.00
Diesel Fuel (gallons)	43,475	43,975	43,500	42,500	35,000
Diesel Fuel - Cost/gallon	\$2.30	\$1.50	\$1.70	\$1.90	\$2.30
<u>Miles Per Gallon Per Dept.</u>					
Public Works					
Unleaded	9.50	9.50	9.50	9.50	9.5
Diesel	10.00	10.00	10.00	10.00	10
Police	9.89	9.89	9.89	9.90	9.9
Fire					
Unleaded	10.00	10.00	10.00	10.00	10
Diesel	4.00	4.00	4.00	5.00	5
Recreation	23.00	23.00	23.00	23.00	23
Administration	26.70	26.70	0.00	0.00	0
Community Development	14.75	14.75	14.75	14.75	14.75
TERF	13.23	13.23	13.23	0.00	0
Miles Per Gallon - Total Fleet	15.26	15.26	15.26	11.73	11.73
<u>Number of Vehicles Per Dept.</u>					
Public Works	96	96	96.00	96.00	96
Police	23	23	23.00	22.00	22
Fire	23	23	23	23.00	23
Recreation	1	1	1	1	1
Administration	1	1	0	0	0
Community Development	6	6	6	6	6
TERF	1	1	1	0	0
	151	151	150	148	148
<i>Efficiency Measures</i>					
Number of Vehicles/Equipment per Fleet Services staff	53	53	53	49	49

PARKS MAINTENANCE

The Parks staff 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 staff also provides a variety of services and facilities, including services for sports organizations, a disc golf course, flower gardens, lakes, two swimming pools, picnic areas, pavilions, playgrounds, sledding hill, ice skating rinks and bike/walking paths.

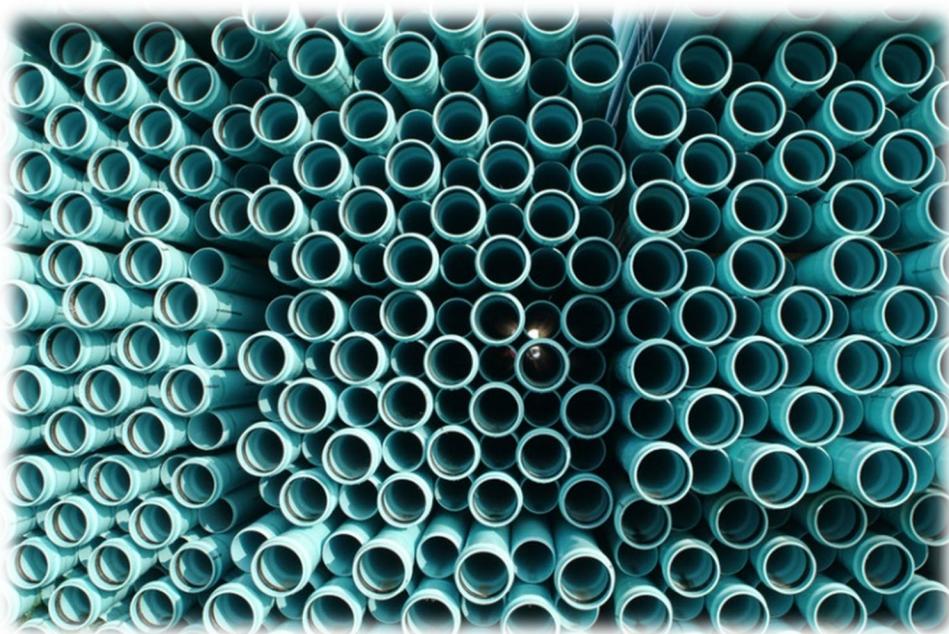
<u>Performance Data</u>	Actual 2015-16	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Projected 2019-20
<i>Output Measures</i>					
Amount of Mulch Applied (yds)	165 (310PG)	160 (240PG)	160 (315PG)	145 (315PG)	145 (315PG)
Mowing rotation in days	5	5	1.5	1.5	1.5
Parkway tree Calls	250	250	411	400	400
Parkway trees trimmed by Contractor	1,200	788	813	800	800
No. of trees treated for EAB	569	520	0	1	0
No. of trees removed infected with EAB	478	500	814	37	0
Village Staff	200	200	20	0	0
Contractual	278	300	794	37	0
<i>Effectiveness Measures</i>					
Amount of Pesticide Used (gal)	34 g's/93 lbs	14.6 g's/326 lbs	17.3 g's/ 1.75 lbs	1.55 g's/ 1.2 lbs	2 g's / 10 lbs
Percent of Playgrounds Functional	100	100	100	100	100
Number of Playground Inspections per Year (Formal and Informal)	113	113	30	30	30
<i>Efficiency Measures</i>					
Number of staff for Village-tree crew	2	2	2	1	1
Number of Parks maintained	21	21	21	21	21
Acres of Land Maintained	386	386	386	386	386



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 functions 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.

<u>Performance Data</u>	Actual 2015-16	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Projected 2019-20
<i>Output Measures</i>					
Sewer Cleaned (l.f)	110,288	73,813	52,000	75,000	75,000
Manholes Repaired	40	35	20	25	25
Manholes Inspected	852	801	728	700	700
Sewer Televised (miles)	6.35	8.50	6.00	4.00	4.00
Lift Station Maintenance (hours)	1,350	1,350	1,350	1,350	1,350
<i>Effectiveness Measures</i>					
Miles of Sanitary Sewer	95.20	95.20	95.20	95.20	95.2
Percentage of Sanitary Sewer Cleaned (miles)	21.94%	14.68%	10.35%	14.92%	14.92%
Sewer Blockages Reported by Customers	6	11	28	10	10
Sewer Blockages in Village Sewer Mains	6	3	0	4	4
<i>Efficiency Measures</i>					
Rate per 1,000 Gallons	\$4.01	\$4.13	\$5.27	\$5.27	\$6.05
Number of Staff per Mile of Sanitary Sewer	01:47.6	01:47.6	1:47.6	1:47.6	1:47.6



WASTEWATER TREATMENT

The Wastewater Treatment Plant (WWTP) staff are responsible to operate, inspect, maintain and repair the Village Wastewater Treatment Plant to ensure compliance with IEPA, 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 the Charles Brown Park stormwater pumping facility. The staff also recommends improvements and equipment replacements, performs continuous lab testing to monitor plant effectiveness and maintains required records for all activities and effluent parameters.

<u>Performance Data</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Estimated 2018-19</u>	<u>Projected 2019-20</u>
<i>Output Measures</i>					
Wastewater Treated (Billion Gal/year)	1.300	1.26	1.35	1.33	1.31
Excess Flow MG	30	41	131	32	68
Remaining Treatment Allocation to Lake County and Green Oaks (gpd)	140,000	140,000	140,000	140,000	140000
Work Orders Completed	1,500	1,442	1,389	1,304	1,380
Lift Station Maintenance (hours)	1,400	1,104	972	800	960
Average Daily Flow Million gal/day	3.10	3.55	3.29	3.8	3.5
<i>Effectiveness Measures</i>					
Annual dry tons of biosolids hauled to agricultural land (Jan-Dec Calendar year) Per Sludge permit	310	398	310	310	310
Number of odor complaints	1	6	2	2	2
<i>Efficiency Measures</i>					
Number of staff per 1 million gallons of wastewater treated	0.62	0.71	0.82	0.84	0.74
Effluent Parameters (standard)					
BOD5 (10 mg/l)	2.00	2.30	2.80	2.50	2.50
TSS (12 mg/l)	3.00	3.00	3.50	4.00	3.50
Ammonia Nitrogen					
April-October (Avg. 1.5 mg/l)	0.40	0.31	1.23	1.60	1.10
November-February (Avg. 4.0 mg/l)	0.60	0.54	1.03	0.60	0.70
March (Avg. 2.4 mg/l)	0.80	0.24	0.68	0.50	0.50
Total Phosphorous (Monthly avg. mg/l)	2.31	2.64	3.81	2.60	2.15

DEPARTMENT NARRATIVE

RECREATION & SPORTS COMPLEX DEPARTMENT

Proposed 2019/2020 Recreation Budget Goals

1. Swimming Pool Operations: Develop a successful transition and return of swimming pool management operations from outsourcing back to department in-house operations.
2. Marketing and Awareness: Implement a social media action plan to provide consistent and relevant Recreation information to customers, and future customers, regarding programs, special events and registration information.
3. Financial: Continue efforts to maintain quality and affordable Recreation programs while seeking revenue and/or profit margin growth of 3% over budget plan.
4. Safety & Risk Management: Continue to improve safety, training and risk management areas with Staff on a regular basis and enhance these efforts with Department Safety Committee meetings once a month.
5. Operations & Customer Service: Develop and use customer surveys for at least two (2) recreational programming areas to gain feedback from customers, and employees, to enhance our programs, facility usage, registration, communication, customer enjoyment, operations and new ideas.
6. Department Staffing and Structure: Utilizing the information from the recently completed Staffing Study, review Department structure, succession planning, the roles and responsibilities of full-time Staff, as well as hourly staff, to develop a more efficient and productive operation to accomplish goals, seize opportunities and manage current and future challenges.
7. Parks Master Plan: Work with Administrative Staff to review, update and implement areas of action in the Parks Master Plan including playground replacement at Adler Park and 'Friends of the Parks' community fundraising involvement program.

Proposed 2019/2020 Libertyville Sports Complex Budget Goals

1. Operations & Customer Service: Develop and use customer surveys for at least two (2) Sports Complex programming areas to gain feedback from customers, and employees, to enhance our programs, facility usage, registration, communication, customer enjoyment, operations and new ideas.
2. Marketing and Awareness: Implement a Facebook social media action plan, using designated staff members to provide consistent and relevant Sports Complex information at least twice a month to customers, and future customers, of programs, special events and registration information.
3. Financial: Continue efforts to maintain and improve capability of the Sports Complex for customer enjoyment with provide quality programs, facility rental, special event usage while seeking revenue and/or profit margin growth of 2% above budget plan.
4. LSC Property Sale Transition Strategy: In conjunction with the potential sale of LSC property, develop and implement a transition strategy to include parking, traffic flow and facility adjustments which will include operations affected by the potential sale.

5. Safety & Risk Management: Continue to improve safety, training and risk management areas with Staff on a regular basis and enhance these efforts with Department Safety Committee meetings once a month.
6. Department Staffing and Structure: Utilizing information from the recently completed Staffing Study, review Department structure, succession planning, the roles and responsibilities of full-time Staff, as well as hourly staff, to develop a more efficient and productive operation to accomplish goals, seize opportunities and manage current and future challenges.

Review of 2018/2019 Recreation Budget Goals

1. Parks Master Plan Project: Work with parks consultant Hitchcock Design Group to coordinate and complete the Parks Master Plan Project. Ensure successful completion of the project by the end of May 2018.

Status - Successful completion of the project. Village Board approved the Parks Master Plan on October 23, 2018.

2. Operations & Customer Service: Continue to improve the day to day operation for every program offered. Train and prepare our front-line staff to provide quality customer service to our customers. Continue to make our registration systems customer friendly, particularly our on-line registration process.

Status - Regular on-site observations by Staff helped re-enforce operations and customer service to our front line staff. Pre-season training of managers and supervisors at both Summer Day Camp and Teen Travelers Biking Camp included first aid, CPR and AED training. The cross-training of key summer managers enhanced day camp, teen travelers and swimming pool operations.

3. Facilities: Maintain quality facilities, grounds and equipment for recreation department programming and public rental usage. Continue regular on-site inspections and coordination with the Parks Division of the Public Works Department for the maintenance of, and custodial services at, these facilities.

Status - Regular on-site observations by Staff, Parks Division personnel and seasonal staff allowed for proper communication and status updates of facility conditions, maintenance and custodial performance in our facilities.

4. Swimming Pool Operations: Provide for a smooth and successful transition to Jeff Ellis Management for their management of Village swimming pools ensuring quality swimming pool operations and programming. Effectively manage the Village areas of swimming pool responsibility including admissions entrance cashiers/managers and concessions staff.

Status - Successfully implemented the transition of swimming pool management operations to Jeff Ellis Management, while also successfully maintaining Village management of admissions and concessions operations. Concession revenues increased \$6,000 over budget plan.

5. Senior Center: Review strategies for options and alternative ways to manage and operate the Senior Center program at the Civic Center.

Status - Successful transition and outsourcing Senior Center operations within budgeted parameters to Civic Center Foundation.

6. Revenues: 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 management of expenses to ensure financial goals are met.

Status - Maintained or increased revenue growth and/or profit margins in the Dance Ensemble program (projected to increase revenues by approximately 20%) and Summer Day Camp (maintained a 59% operational profit). Concessions revenues at Adler Pool were \$6,000 over budget plan.

7. Programming: Maintain popular and successful programs, while adjusting programs that need improvement. Add new and attractive programs that can enhance the Recreation portfolio through independent instructors to provide more offerings to customers.

Status - Continued to offer a wide variety of recreation program offerings. Participation increased in the Dance Ensemble program from 115 to 154 youngsters. Also, introduced two (2) new educational/learning programs for children.

8. Marketing and Awareness: Continue marketing mix of print and electronic advertising, news stories and social media promoting our programs. Continue Registration Guide mailings to all Libertyville residents. Keep Website fresh with customer friendly content. Add to the frequency of e-blast mailings to previous registrants and customer database. *On-going.*

Status - Increased use the of database e-blasts, particularly to repeat customer lists, to inform of news, events, programs and registration opportunities. On average, increased frequency of e-marketing information to 3-4 times a month.

9. Synergies With Alliances and Community Partners: Continue to nurture positive alliances with Libertyville schools, other area schools, along with organizations such as MainStreet, Visit Lake County, GLMV Chamber, local sports organizations, local park districts and other groups. Seek partnerships with other park districts and Villages to create synergistic programs and/or shared services for mutual benefit.

Status - Continued positive alliances with a variety of organizations. Booth space presence at MainStreet's Farmers Market, use of Libertyville High School auditorium for Dance Ensemble annual recital, House League Basketball involvement with Gurnee and Grayslake Park Districts, cross-marketing of Halloween Fest with Visit Lake County tourism.

10. Capital Improvement and Long Range Planning: Use the results of the Parks Master Plan project to develop capital projects, and potential funding, for long term feasibility of our parks, amenities and facilities.

Status - Staff will continue to work with Finance in the establishment of a Capital Improvement Plan (CIP) for Village-wide capital projects, including recreational facilities as part of this comprehensive plan.

Review of 2018/2019 Libertyville Sports Complex Budget Goals

1. Facility Infrastructure Analysis: Examine the LSC facility infrastructure to assess the physical needs of the Sports Complex and potential repairs and replacement, such as HVAC, roof, flooring, equipment and other major areas. Develop a game plan for short term solutions as well as long term planning.

Status - Facility Reserve Study was completed. Provided input toward the study and collaborated with Administration and Finance to prioritize facility needs and capital improvements for the Sports Complex.

2. Staffing & Training: Enhance the operations with continued, and increased, training of part-time hourly employees to increase their knowledge of the facilities, customer service, safety and other operation issues. Need to continue to focus on developing 'bench strength' of hourly staffers to ensure proper facility coverage. Seek to develop opportunities for Staff members to attend recreation conferences and professional development programs.

Status - Developed a regular series of training meetings for Managers on Duty (MOD's) and other hourly staff to review operating procedures, gain cross training for various duties, and focus on areas of safety including first aid, AED and CPR training.

3. Driving Range: Develop an exit strategy for the Driving Range in the event of a sale of portions of the LSC property.

Status - Suspended operations of Driving Range on November 26, 2018, created opportunities for hourly staff to transition to Sports Complex, developed list of facility assets in preparation of the property sale.

4. Operations: Continue to review and improve daily operations of the LSC to enhance customer service and fulfillment of events. Develop more efficient and effective ways to operate the facility including hours of operation and an improved use of space within the facility.

Status - Enhanced facility operations through scheduling revision of front desk and facility personnel. This helped provide better facility coverage and customer service particularly in high usage periods, floor space transition and multiple event usage.

5. Revenues, Programming and Events: Continue to develop opportunities to increase revenues and revenue stream opportunities for the Sports Complex. Continue to maintain, retain and expand the involvement of core rental clients as well as tournament/event promoters. Strive to gain new business from new events. Seek to gain positive revenue growth for all programs and management of expenses to ensure financial goals are met.

Status - Areas projected to meet or exceed budgeted revenue goals include Youth Soccer Leagues and Sports Groups Rentals, particularly for tournaments and special events. Adult pickleball expanded into a full weekday programming schedule. Rhythmic gymnastics and travel league baseball were new clients renting space in the LSC for their programs.

6. Synergies and Alliances: Develop partnerships with other local park districts and Villages with shared or mutual interests to create synergistic programs and/or shared services for mutual benefit. Develop shared opportunities with current local community alliance partners as well.

Status - Fostered the use of the Sports Complex for day camp visits by various local park districts and local area schools. Created rental space opportunities for local sports organizations and high schools for their sports teams. Partnered with Visit Lake County tourism to promote tournaments and special events.

7. Marketing: Continue to brand the LSC and promote its facility capabilities and opportunities with a marketing mix of print and electronic advertising, news stories and social media. Develop a feasible social media platform to integrate into the marketplace to create greater connection and awareness in the marketplace.

Status - Continued the mix of print and electronic marketing with ad placement in local media outlets. Increased use the use of customer database e-blasts and Department E-newsletters to an average of three times a month to inform customers of news, events and programming.

8. Department Structure and Staffing: Review Department structure and the roles and responsibilities of full-time Staff to help provide for the ability to accomplish future goals, seize future opportunities and manage future challenges.

Status - Worked with the Staffing Study consultant as the project will be completed as part of the 2019-2020 draft budget analysis.

9. Capital Improvements and Repairs: Projects for 2018-2019 include repairs and renovations of 1st floor washrooms, 1st floor multi-purpose room and 2nd floor party rooms, as well as security surveillance systems, fitness center equipment and flooring, repairs/replacement of motors for basketball backboards, basketball court divider screens, baseball batting cages, portable basketball backboards, and exterior painting of the LSC.

Status - Security surveillance systems, fitness center equipment, fitness center flooring, and motor repair/replacement were the only areas budgeted and these projects will be completed during the 2018-2019 fiscal year.



Recreation & Sports Complex Performance Measures and Statistics

Performance Data Recreation Department	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Projected 2019-2020
Recreation Program Participants	14,939	16,497	15,196	16,730	16,080	15,508	16,000	16,000
Summer Day Camp Participants	1,976	1,859	1,704	2,346	2,325	2,150	1,802	1,950
Total Pool Usage	32,772	27,755	33,000	34,000	35,500	22,211	24,086	25,500
Swim Lesson Participants	1,689	1,226	1,100	1,063	1,155	938	466	800

Performance Data Sports Complex	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Projected 2019-2020
Adult Softball Teams	109	105	80	80	82	87	74	82
Adult Soccer Teams	71	62	55	59	59	50	53	53
Youth Soccer Teams	140	104	84	95	96	79	101	101
Fitness Center Memberships	850	920	933	879	822	800	760	800
Birthday Parties Booked	138	144	153	150	190	145	145	150
\$5 Range Cards Sold	9994	3704	3378	4161	2831	2280	93	0
\$10 Range Cards Sold	4196	7871	7527	8395	6381	2530	81	0
\$20 Range Cards Sold	5993	5168	5088	5795	3260	1913	0	0
\$50 Range Cards Sold	992	797	772	775	679	448	88	0
\$100 Range Cards Sold	378	343	335	365	275	211	19	0
Bucket-Medium					2622	6528	7715	0
Bucket-Small						187	4909	0

VILLAGE OF LIBERTYVILLE

GENERAL FUND OVERVIEW

Introduction

The General Fund is the largest single operating fund in the Village of Libertyville. It contains the Village's six major operating departments: Administration/Finance, Police, Fire, Community Development, Public Works/Parks, and Recreation. Together, these departments constitute approximately \$28,800,000 in operational expenditures. General Fund revenues are budgeted at the fund level and not tied to a specific department within the General Fund; however, departments that engaging in revenue-generating activities (i.e. Community Development: permitting) provide the budget team projections and recommendations for budgeting revenues. As each department budgets its own expenditures, this introduction serves as a narrative for fund-wide revenues and expenses.

General Fund Revenues

As highlighted in the chart on Page 112, the General Fund's revenue base is between \$27,000,000 and \$30,000,000 per year. Of this amount, approximately 23% is derived from the Village's property tax levy and approximately 27% from sale tax proceeds. Whenever possible, the Village attempts to secure alternative consistent revenue sources to avoid tax levy increases. In general, the Village has levied at the rate of inflation and always attempts to capture new development.

Other General Fund revenue sources include State of Illinois revenue-share distributions such as sales tax, use tax, income tax, and personal property replacement tax. These are fairly consistent revenue streams, though ongoing discussions in Springfield have put the long-term future of the income tax share in question.

The Village's Community Development Department issues building permits for construction, demolition, and renovation of homes and commercial properties within the Village. Permit revenue constitutes about 4% of General Fund revenues and tends to fluctuate based on the regional housing market. These revenues may contract or expand based on housing bubbles.

The final major revenue source in the General Fund is service charges, which include fire and police special contracts, parking passes, and franchise agreements. Of note, the Fire Department has a long standing contract with the Libertyville Fire Protection District to provide fire and emergency medical response to their residents. This contract is valued at nearly \$3,000,000 annually.

General Fund Expenses

Most General Fund expenses are budgeted in its respective user departments; however, there are fund-level transfers out of the General Fund that are not budgeted within a specific department. From time to time, the Village can designate unrestricted reserve balances and projected operational surpluses to assist other funds. In some funds, General Fund transfers are the only source of income, while in others, General Fund transfers are simply made in addition to user charges and other revenue sources.

In fiscal year 2019-2020, the General Fund will be transferring out a total of \$1,456,035 in operating (department level) transfers and \$1,063,000 in capital (fund level) transfers. The operational transfers mainly consist of IT user charges to the TERF fund and the Sports Complex debt service subsidy. The capital transfers for fiscal year 2019-2020 include \$713,000 to the Fleet Fund for capital vehicle replacement, \$250,000 of seed money for the new Stormwater Sewer Fund, \$50,000 to the Park Improvement Fund for ADA compliant park construction costs, and \$50,000 to the TERF fund to establish a public safety IT equipment replacement reserve balance. It is important to note that transfer amounts are evaluated each year and subject to change. If a fund's fund balance is below the minimum policy threshold as established by the Village Board, the policymakers can elect to budget a transfer from the General Fund.

General Fund	Budget	Actual	Budget	Actual	Budget	Estimate	Budget	%	\$
Summary	2016-2017	2016-2017	2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	Change	Change
Operational Revenues					A		B	(A v B)	(A v B)
Property Tax	6,493,500	6,483,118	6,709,235	6,559,144	6,722,634	6,740,350	6,956,201	3.47	233,567
Other Taxes	1,517,000	1,905,191	2,289,420	2,312,317	2,722,298	2,330,241	2,362,812	(13.2)	(359,486)
License & Permits	1,115,000	1,391,753	1,176,000	1,415,162	1,239,000	1,105,282	1,146,392	(7.5)	(92,608)
Intergovernmental	10,284,630	10,441,480	10,255,525	10,169,416	10,131,973	10,534,918	10,560,512	4.2	428,539
Charges for Services	7,043,655	7,442,452	7,231,861	7,096,512	7,666,109	7,683,990	7,401,668	(3.4)	(264,441)
Fines & Forfeitures	690,000	691,133	690,000	725,575	675,000	723,760	690,000	2.2	15,000
Interest	25,000	76,830	68,000	147,150	120,000	246,286	250,000	108.3	130,000
Miscellaneous	450,075	638,395	477,000	652,419	465,350	433,942	449,000	(3.5)	(16,350)
Total	27,618,860	29,070,352	28,897,041	29,077,695	29,742,364	29,798,769	29,816,585	0.2	74,221

Operational Expenses									
Administration/Finance	1,393,469	1,408,074	1,612,103	1,353,266	1,485,522	1,260,621	1,320,626	(11.1)	(164,896)
Police Department	8,686,965	8,632,715	8,987,634	8,752,019	9,220,529	9,035,463	8,986,582	(2.5)	(233,947)
Fire Department	8,130,846	8,205,673	7,973,526	7,894,033	8,399,264	8,381,492	8,562,113	1.9	162,849
Comm. Development	2,220,560	2,041,581	2,183,178	2,021,159	2,053,804	2,076,523	2,140,399	4.2	86,595
Public Works	2,631,168	2,349,778	2,525,643	2,351,329	2,561,145	2,796,169	2,618,667	2.2	57,522
Parks	1,872,885	1,779,574	1,891,992	1,554,789	1,524,494	1,415,620	1,464,051	(4.0)	(60,443)
Recreation	2,193,135	2,275,848	2,651,262	2,604,520	2,903,109	2,803,782	2,786,106	(4.0)	(117,003)
Miscellaneous*	915,355	986,049	1,168,058	1,083,951	1,501,822	1,546,018	964,936	(35.7)	(536,886)
Total	28,044,383	27,679,292	28,993,396	27,615,066	29,649,689	29,315,688	28,843,480	(2.7)	(806,209)

Fund Performance									
Operational Net Income	-425,523	1,391,060	-96,355	1,462,629	92,675	483,081	973,105	950.0	880,430
Transfers In	0	0	0	0	207,325	207,325	102,137	(50.7)	(105,188)
Transfers Out	-85,000	-85,000	-473,619	-503,697	-3,300,000	-1,600,000	-1,063,000	(67.8)	2,237,000
Net Cash-Flow	-510,523	1,306,060	-569,974	958,932	-3,000,000	-909,594	12,242	(100.4)	3,012,242

Expenditure Categories									
Salaries & Wages	13,209,964	13,097,698	13,638,583	13,178,048	13,523,940	13,591,409	13,978,501	3.4	454,561
Employee Benefits	6,502,180	6,533,088	7,090,652	7,179,069	7,277,802	7,314,970	7,408,644	1.8	130,842
Contractual	2,930,638	2,190,207	2,882,527	2,459,102	3,457,583	3,131,267	2,632,250	(23.9)	(825,333)
Utilities	259,925	245,281	253,357	240,941	342,700	342,860	266,475	(22.2)	(76,225)
Commodities	2,497,800	2,898,835	1,991,995	1,583,066	1,562,540	1,434,718	1,336,278	(14.5)	(226,262)
Capital	269,381	310,086	37,500	37,631	117,300	142,276	6,000	(94.9)	(111,300)
Repairs & Maintenance	1,542,805	1,438,086	1,795,764	1,626,300	1,893,061	1,906,030	1,759,297	(7.1)	(133,764)
Operating Transfers	831,690	966,011	1,303,018	1,306,325	1,474,763	1,452,158	1,456,035	(1.3)	(18,728)
Miscellaneous	0	0	0	4,584	0	0	0	-	-
Total	28,044,383	27,679,292	28,993,396	27,615,066	29,649,689	29,315,688	28,843,480	(2.7)	(806,209)

*EMA, Boards, Legal, CBD, Comm. Org, Public Buildings, IT



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
REVENUES							
PROPERTY TAXES							
01-0000-1-601000	PROP TAXES GENERAL CORPORATE	449,251	906,488	905,000	1,023,773	12.94	117,285
01-0000-1-602000	PROP TAXES FIRE PROTECTION	734,923	753,000	753,200	753,000		
01-0000-1-603000	PROP TAXES PARKS	344,534	378,000	378,100	378,000		
01-0000-1-604000	PROP TAXES RECREATION	344,534	378,000	378,100	378,000		
01-0000-1-605000	PROP TAXES HIGHWAYS & BRIDGES	396,098					
01-0000-1-606000	PROP TAXES HIGHWAYS TOWNSHIP	343,620	335,000	352,950	350,000	4.48	15,000
01-0000-1-607000	PROP TAXES IMRF	325,019	334,200	334,300	334,200		
01-0000-1-608000	PROP TAXES POLICE PENSION FUND	2,006,850	2,006,848	2,007,200	2,058,130	2.56	51,282
01-0000-1-609000	PROP TAXES FIRE PENSION FUND	1,470,532	1,487,098	1,487,400	1,487,098		
01-0000-1-610000	SPECIAL RECREATION	143,783	144,000	144,100	194,000	34.72	50,000
PROPERTY TAXES		6,559,144	6,722,634	6,740,350	6,956,201	3.47	233,567
OTHER TAXES							
01-0000-2-613000	ELECTRIC UTILITY TAX	1,198,483	1,175,000	1,225,771	1,275,000	8.51	100,000
01-0000-2-615000	PLACES FOR EATING TAX	873,660	875,000	887,066	875,000		
01-0000-2-616000	LEASED CAR TAX	128,423	129,575	120,404	122,812	(5.22)	(6,763)
01-0000-2-618000	PERSONAL PROPERTY REPL TAX	91,751	77,000	77,000	70,000	(9.09)	(7,000)
01-0000-2-620000	PERS PROPERTY REPL TAX POLICE	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		
01-0000-2-624000	WIRELESS SURCHARGE		445,723			(100.00)	(445,723)
OTHER TAXES		2,312,317	2,722,298	2,330,241	2,362,812	(13.21)	(359,486)
LICENSES AND PERMITS							
01-0000-3-627000	BUILDING PERMITS	1,149,826	1,000,000	875,000	908,750	(9.13)	(91,250)
	BUILDING PERMITS		0	875,000	875,000		
	BUILDING PERMIT TECHNOLOGY FEE		0	0	33,750		
	GL # FOOTNOTE TOTAL:			875,000	908,750		
01-0000-3-628000	ZONING FEES	29,440	30,000	27,640	30,000		
01-0000-3-630000	FIRE BUREAU-PERMITS/FEES	132,145	100,000	95,000	100,000		
01-0000-3-631000	LIQUOR LICENSES	87,725	94,000	93,300	93,300	(0.74)	(700)
01-0000-3-632000	OTHER LICENSES	16,026	15,000	14,342	14,342	(4.39)	(658)
LICENSES AND PERMITS		1,415,162	1,239,000	1,105,282	1,146,392	(7.47)	(92,608)
INTERGOVERNMENTAL							
01-0000-4-611000	SALES TAX	7,634,298	7,695,000	7,957,245	7,957,245	3.41	262,245
01-0000-4-612000	INCOME TAX	1,982,782	1,818,193	1,856,637	1,927,284	6.00	109,091
	IML ESTIMATE \$94.87 * 20,315		1,818,193	1,856,637	1,927,284		
01-0000-4-615000	ILLINOIS USE TAX	438,297	501,780	536,162	558,663	11.34	56,883
	IML ESTIMATE \$27.50 X 20,315		501,780	536,162	558,663		
01-0000-4-619000	STREET/SIGNAL MAINTENANCE FEES	91,006	92,000	92,000	87,320	(5.09)	(4,680)
	STATE REIMBURSEMENT		87,320	87,320	87,320		
	REIMBURSEMENT FROM BUTTERFIELD SQUARE		4,680	4,680	0		
	GL # FOOTNOTE TOTAL:		92,000	92,000	87,320		
01-0000-4-676000	GRANTS	23,033	25,000	92,874	30,000	20.00	5,000
INTERGOVERNMENTAL		10,169,416	10,131,973	10,534,918	10,560,512	4.23	428,539
CHARGES FOR SERVICES							
01-0000-5-617000	TECHNOLOGY USER FEES		141,000	112,000		(100.00)	(141,000)
01-0000-5-620000	LEASE REVENUE		189,500	180,449		(100.00)	(189,500)
01-0000-5-641000	LIBERTYVILLE FIRE PROT DIST	2,912,152	2,973,355	2,973,355	3,029,849	1.90	56,494
01-0000-5-643000	AMBULANCE FEES	943,324	900,000	980,000	980,000	8.89	80,000
01-0000-5-651000	RECREATION FEES	708,754	733,000	654,140	701,000	(4.37)	(32,000)
	RECREATION		66,000	66,000	66,000		
	KINDER KORNER PRESCHOOL		127,000	106,000	127,000		
	PRESCHOOL/CAMPS-ENRICHMENT CLASSES		40,000	19,000	40,000		
	SUMMER DAY CAMP		335,000	295,640	300,000		
	DANCE		55,000	57,500	58,000		
	CONTRACTUAL PROGRAMS		110,000	110,000	110,000		
	GL # FOOTNOTE TOTAL:		733,000	654,140	701,000		



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
01-0000-5-652000	COURSE RENTAL	21,375	18,000			(100.00)	(18,000)
01-0000-5-653000	SWIMMING FEES	206,288	208,000	203,681	208,000		
01-0000-5-654000	SWIMMING PROGRAMS	97,715	26,250	21,573	98,000	273.33	71,750
01-0000-5-655000	SR MEAL FEES	16,311	15,500			(100.00)	(15,500)
	SENIOR MEALS		11,500	0	0		
	SENIOR TRIPS		4,000	0	0		
	GL # FOOTNOTE TOTAL:		15,500				
01-0000-5-656000	RECYCLING/REFUSE FEE	99,986	75,000	100,000	100,000	33.33	25,000
01-0000-5-657000	PARKING FEES-EMPLOYEE PERMITS	23,070	23,000	17,188	20,000	(13.04)	(3,000)
01-0000-5-658000	ENGINEERING FEES	115,872	150,000	198,130	150,000		
01-0000-5-659000	ALARM FEES	134,550	200,000	190,000	200,000		
01-0000-5-660000	ELEVATOR INSPECTION FEE	37,389	39,000	39,000	39,000		
01-0000-5-670000	FIRE SERVICES	128,521	136,004	197,600	264,420	94.42	128,416
	ROCKLAND AMBULANCE		122,004	169,600	250,000		
	MUNDELEIN LADDER TRUCK AGREEMENT		14,000	28,000	14,420		
	GL # FOOTNOTE TOTAL:		136,004	197,600	264,420		
01-0000-5-671000	LEGAL & OTHER FEE REIMB	76,081	50,000	50,000	50,000		
01-0000-5-672000	BIRTH/DEATH CERTIFICATES	283,011	295,000	275,549	275,000	(6.78)	(20,000)
01-0000-5-673000	CABLE FRANCHISE FEE	437,339	450,000	425,000	416,500	(7.44)	(33,500)
01-0000-5-674000	TELECOM INFRASTRUCTURE MAINT FEE	692,935	858,000	810,000	640,000	(25.41)	(218,000)
01-0000-5-675000	POLICE SERVICES	92,315	120,000	170,023	175,399	46.17	55,399
	POLICE SERVICES		0	120,000	120,000		
	DISTRICT 70 CONTRACT (YEAR 2 OF 5)		0	50,023	55,399		
	GL # FOOTNOTE TOTAL:		170,023	175,399	175,399		
01-0000-5-677000	DAMAGE TO VILLAGE PROPERTY	5,402	2,500	27,500	2,500		
01-0000-5-677001	STREETLIGHT DAMAGE			1,600			
01-0000-5-678000	SR CENTER SPONSORSHIP	5,310	4,800			(100.00)	(4,800)
01-0000-5-679000	CONCESSIONS-POOLS	40,754	40,000	45,202	40,000		
01-0000-5-681000	PARK RENTALS	18,058	18,200	12,000	12,000	(34.07)	(6,200)
CHARGES FOR SERVICES		7,096,512	7,666,109	7,683,990	7,401,668	(3.45)	(264,441)
FINES AND FORFEITURES							
01-0000-6-636000	LOCAL FINES	318,467	300,000	317,551	310,000	3.33	10,000
01-0000-6-637000	CIRCUIT COURT FINES	223,083	230,000	239,739	230,000		
01-0000-6-638000	DUI FINES-SENATE BILL 740	18,881	20,000	21,470	20,000		
01-0000-6-639000	AUTOMATED TRAFFIC ENFORCEMENT	165,144	125,000	145,000	130,000	4.00	5,000
FINES AND FORFEITURES		725,575	675,000	723,760	690,000	2.22	15,000
INTEREST							
01-0000-7-690000	INTEREST REVENUE	157,977	120,000	246,286	250,000	108.33	130,000
01-0000-7-698000	NET APPR/DEPR FAIR MKT VALUE	(10,827)					
INTEREST		147,150	120,000	246,286	250,000	108.33	130,000
MISCELLANEOUS							
01-0000-8-611000	TIF SURPLUS REBATE	230,196	234,000	240,792	250,000	6.84	16,000
01-0000-8-625000	INSURANCE SURPLUS	307,199	120,000	120,000	120,000		
01-0000-8-682000	PKS/REC SCHOLARSHIP/DONATIONS	6,900	9,350	8,000	9,000	(3.74)	(350)
01-0000-8-683000	TREE PROGRAM	43,840	55,000	24,000	30,000	(45.45)	(25,000)
01-0000-8-685000	GENERAL SEIZURE ACCOUNT	1,723					
01-0000-8-686000	DRUG FORFEITURE ACCOUNT	4,065		1,000			
01-0000-8-688000	CASH OVER	131		150			
01-0000-8-699000	MISCELLANEOUS REVENUE	58,365	47,000	40,000	40,000	(14.89)	(7,000)
MISCELLANEOUS		652,419	465,350	433,942	449,000	(3.51)	(16,350)
TRANSFERS							
01-0000-9-691000	TRANSFER FROM TECH FUND		207,325	207,325		(100.00)	(207,325)
01-0000-9-699000	TRANSFERS IN				102,137		102,137
	SALES TAX BOND FUND		0	0	102,137		
TRANSFERS			207,325	207,325	102,137	(50.74)	(105,188)
TOTAL REVENUES		29,077,695	29,949,689	30,006,094	29,918,722	(0.10)	(30,967)



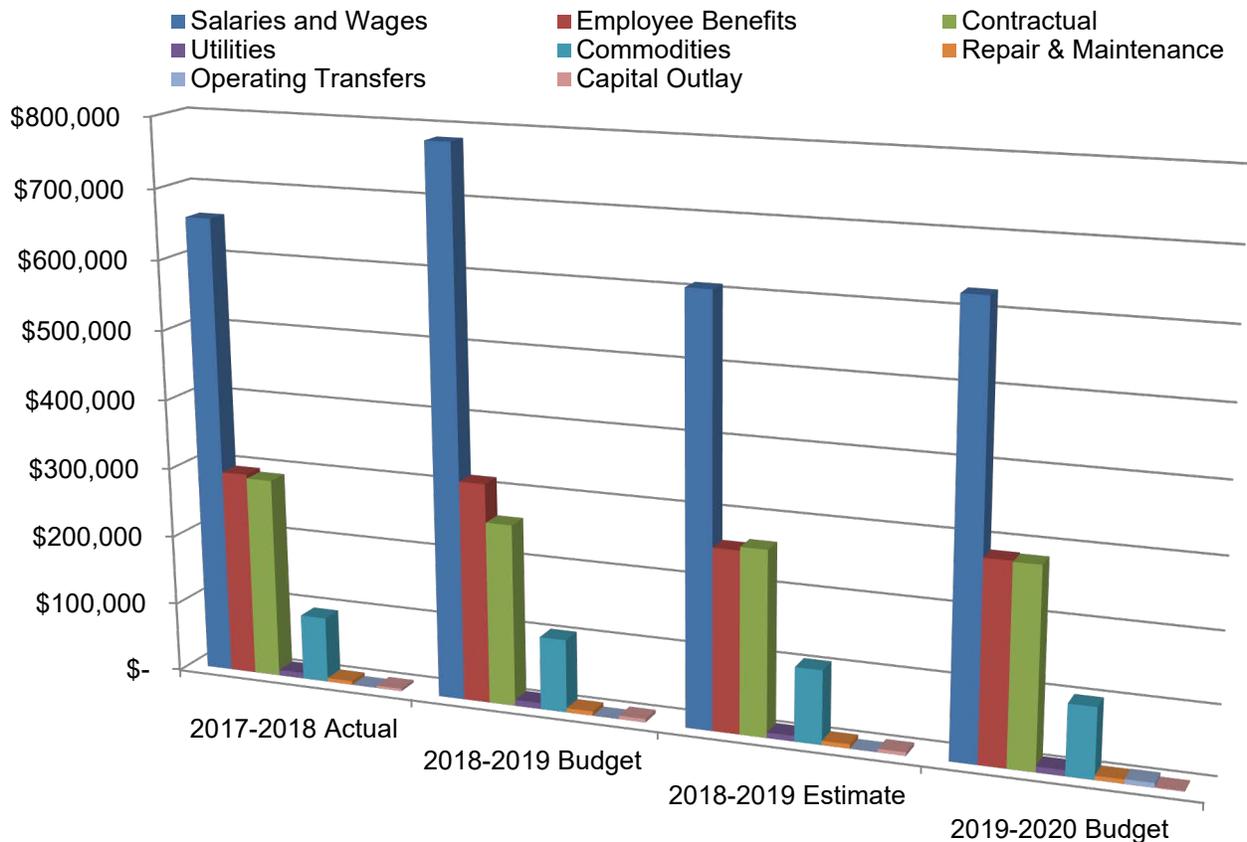
GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 9999 - TRANSFERS							
APPROPRIATIONS							
TRANSFERS							
01-9999-8-799000	TRANSFERS OUT				1,063,000		1,063,000
	PUBLIC SAFETY IT CAPITAL TRANSFER TO TERF		0	0	50,000		
	SRA LEVY TRANSFER TO PARK IMPROVEMENT FUND		0	0	50,000		
	CAPITAL VEHICLE REPLACEMENT TRANSFER		0	0	713,000		
	SEED TRANSFER TO STORMWATER SEWER FUND		0	0	250,000		
	GL # FOOTNOTE TOTAL:				1,063,000		
TRANSFERS					1,063,000		1,063,000
Totals for Dept. 9999 - TRANSFERS					1,063,000		1,063,000

BUDGET DETAIL

GENERAL FUND, ADMINISTRATION & FINANCE

Administration & Finance	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change	
					A to C	B to C
Salaries and Wages	\$ 657,924	\$ 783,249	\$ 610,000	\$ 628,137	-19.8%	3.0%
Employee Benefits	\$ 294,593	\$ 315,902	\$ 260,000	\$ 285,018	-9.8%	9.6%
Contractual	\$ 289,231	\$ 261,345	\$ 265,145	\$ 283,695	8.6%	7.0%
Utilities	\$ 8,173	\$ 8,650	\$ 8,000	\$ 8,650	0.0%	8.1%
Commodities	\$ 94,568	\$ 105,176	\$ 106,276	\$ 101,176	-3.8%	-4.8%
Repair & Maintenance	\$ 5,299	\$ 6,200	\$ 6,200	\$ 6,200	0.0%	0.0%
Operating Transfers	\$ -	\$ -	\$ -	\$ 6,750	-	0.0%
Total Operating Exp.	\$ 1,349,788	\$ 1,480,522	\$ 1,255,621	\$ 1,319,626	-10.9%	5.1%
Capital Outlay	\$ 3,478	\$ 5,000	\$ 5,000	\$ 1,000	-80.0%	-80.0%
Total Department	\$ 1,353,266	\$ 1,485,522	\$ 1,260,621	\$ 1,320,626	-11.1%	4.8%

Administration & Finance





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0100 - ADMINISTRATION/FINANCE							
SALARIES & WAGES							
01-0100-1-701000	SALARIES	657,924	664,578	610,000	628,137	(5.48)	(36,441)
01-0100-1-709000	MERIT POOL		118,671			(100.00)	(118,671)
SALARIES & WAGES		657,924	783,249	610,000	628,137	(19.80)	(155,112)
EMPLOYEE BENEFITS							
01-0100-2-720000	INSURANCE	153,400	159,014	140,000	159,509	0.31	495
01-0100-2-740000	SICK LEAVE BUY BACK	8,568					
01-0100-2-793000	EMPLOYER CONTRIBUTION IMRF	86,578	97,824	75,000	80,067	(18.15)	(17,757)
01-0100-2-794000	EMP CONTRIBUTION FICA/MEDICARE	46,047	59,064	45,000	45,442	(23.06)	(13,622)
EMPLOYEE BENEFITS		294,593	315,902	260,000	285,018	(9.78)	(30,884)
CONTRACTUAL							
01-0100-3-705000	CONTRACTUAL SERVICES	51,815	25,000	25,000	35,000	40.00	10,000
	MANAGEMENT STUDY (PUBLIC WORKS)		0	0	35,000		
	GL # FOOTNOTE TOTAL:		25,000	25,000	35,000		
01-0100-3-716000	VITAL RECORDS	101,509	100,000	100,000	100,000		
	\$88,000 - STATE CHARGES, \$12,000 - SUPPLIES		100,000	100,000	100,000		
01-0100-3-721000	INTERGOVMTAL RISK MGMT AGENCY	82,909	75,000	75,000	78,750	5.00	3,750
	IRMA CONTRIBUTION		70,000	70,000	73,750		
	DEDUCTIBLE		5,000	5,000	5,000		
	GL # FOOTNOTE TOTAL:		75,000	75,000	78,750		
01-0100-3-725000	AUDIT SERVICES	28,318	41,570	45,870	46,445	11.73	4,875
	AUDIT FEES		33,570	33,570	34,145		
	ACTUARY FEES		8,000	12,300	12,300		
	GL # FOOTNOTE TOTAL:		41,570	45,870	46,445		
01-0100-3-728000	TECHNICAL SERVICES	8,056	1,000	1,000	1,000		
	MISCELLANEOUS SERVICES		1,000	1,000	1,000		
01-0100-3-745000	SEC 125 ADMINISTRATIVE FEES	5,552	6,000	5,500	6,000		
	FLEX SPENDING ADMIN FEES		6,000	0	0		
01-0100-3-746000	EMPLOYEE PROGRAMS	11,072	12,775	12,775	16,500	29.16	3,725
	WELLNESS INCENTIVES		8,500	8,500	8,500		
	EMPLOYEE TRAINING		1,275	1,275	3,000		
	EMPLOYEE RECOGNITION		1,000	1,000	1,000		
	MISCELLANEOUS		2,000	2,000	4,000		
	GL # FOOTNOTE TOTAL:		12,775	12,775	16,500		
CONTRACTUAL		289,231	261,345	265,145	283,695	8.55	22,350
UTILITIES							
01-0100-4-710000	TELEPHONE	8,173	8,650	8,000	8,650		
UTILITIES		8,173	8,650	8,000	8,650		
COMMODITIES							
01-0100-5-722000	POSTAGE	17,186	15,400	16,500	15,400		
	MAILING 4 ISSUES OF VILLAGE VIEWS		7,000	7,000	7,000		
	GENERAL POSTAGE		6,000	6,550	6,000		
	POSTAGE METER RENTAL		2,400	2,950	2,400		
	GL # FOOTNOTE TOTAL:		15,400	16,500	15,400		
01-0100-5-723000	OFFICE SUPPLIES	12,237	12,000	12,000	12,000		
	OFFICE SUPPLIES		12,000	12,000	12,000		
01-0100-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	7,519	10,025	10,025	10,025		
	DUES		4,000	4,000	4,000		
	TRAVEL, CONFERENCES		5,000	5,000	5,000		
	MISCELLANEOUS		600	600	600		
	BUDGET APPLICATION		425	425	425		
	GL # FOOTNOTE TOTAL:		10,025	10,025	10,025		
01-0100-5-736000	CREDIT CARD FEES	11,127	12,000	12,000	12,000		

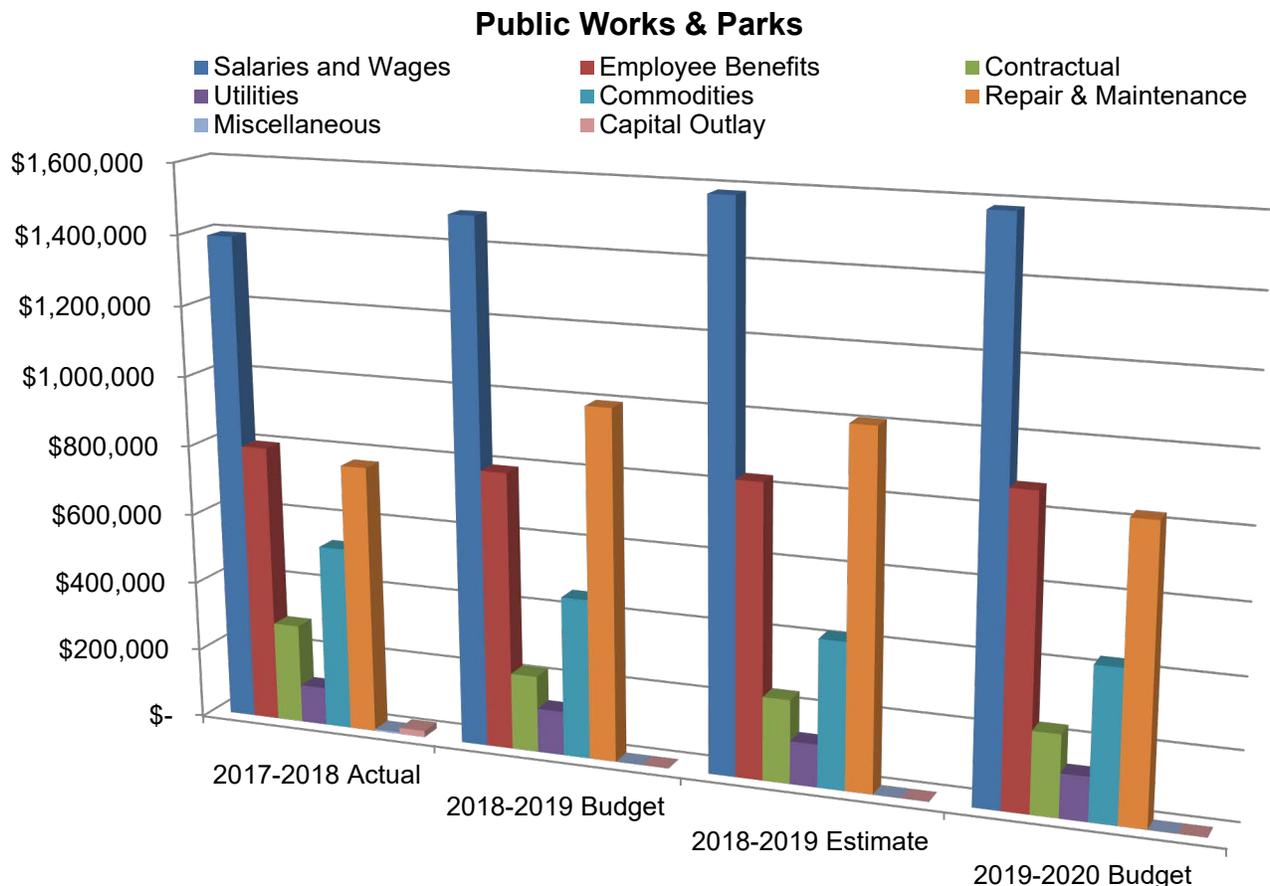


GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
01-0100-5-743000	PUBLICATION	11,249	8,500	8,500	8,500		
	LEGAL NOTICES		2,500	2,500	2,500		
	VILLAGE CODE UPDATES		5,000	5,000	5,000		
	MISCELLANEOUS		1,000	1,000	1,000		
	GL # FOOTNOTE TOTAL:		8,500	8,500	8,500		
01-0100-5-744000	PRINTING	10,288	12,500	12,500	12,500		
	VILLAGE VIEWS-4 ISSUES		10,500	10,500	10,500		
	MISC. PRINTING		2,000	2,000	2,000		
	GL # FOOTNOTE TOTAL:		12,500	12,500	12,500		
01-0100-5-788000	CASH UNDER	139	100	100	100		
01-0100-5-799000	MISCELLANEOUS	24,823	34,651	34,651	30,651	(11.54)	(4,000)
	CONTINGENCY		28,651	28,651	28,651		
	MISCELLANEOUS EXPENSES		1,000	1,000	1,000		
	RECRUITMENT		5,000	5,000	1,000		
	GL # FOOTNOTE TOTAL:		34,651	34,651	30,651		
COMMODITIES		94,568	105,176	106,276	101,176	(3.80)	(4,000)
CAPITAL							
01-0100-6-790000	CAPITAL OUTLAY	3,478	5,000	5,000	1,000	(80.00)	(4,000)
	OFFICE FURNITURE		5,000	5,000	1,000		
CAPITAL		3,478	5,000	5,000	1,000	(80.00)	(4,000)
REPAIRS & MAINTENANCE							
01-0100-7-713000	MAINTENANCE - COPY MACHINE	4,949	5,200	5,200	5,200		
01-0100-7-715000	MAINT - OTHER EQUIPMENT	350	1,000	1,000	1,000		
	FOLDING MACHINE MAINTENANCE		500	500	500		
	SHELVING SYSTEM MAINTENANCE		500	500	500		
	GL # FOOTNOTE TOTAL:		1,000	1,000	1,000		
REPAIRS & MAINTENANCE		5,299	6,200	6,200	6,200		
TRANSFERS							
01-0100-8-789000	TECHNOLOGY EQUIP. & REPLACE				6,750		6,750
	TERF USER CHARGES (INCLUDES GIS)		0	0	6,750		
01-0100-8-792000	TRANSFER TO CAPITAL PROJECTS	208,426	300,000	300,000		(100.00)	(300,000)
TRANSFERS		208,426	300,000	300,000	6,750	(97.75)	(293,250)
Totals for Dept. 0100 - ADMINISTRATION/FINANCE		1,561,692	1,785,522	1,560,621	1,320,626	(26.04)	(464,896)

BUDGET DETAIL

GENERAL FUND, PUBLIC WORKS & PARKS

Public Works & Parks	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change	
					A to C	B to C
Salaries and Wages	\$ 1,393,530	\$ 1,492,055	\$ 1,585,277	\$ 1,583,817	6.2%	-0.1%
Employee Benefits	\$ 798,653	\$ 792,420	\$ 833,359	\$ 877,210	10.7%	5.3%
Contractual	\$ 284,853	\$ 219,204	\$ 239,285	\$ 234,097	6.8%	-2.2%
Utilities	\$ 109,028	\$ 126,455	\$ 123,375	\$ 126,455	0.0%	2.5%
Commodities	\$ 527,626	\$ 456,750	\$ 419,790	\$ 432,305	-5.4%	3.0%
Repair & Maintenance	\$ 769,643	\$ 998,755	\$ 1,010,703	\$ 828,834	-17.0%	-18.0%
Miscellaneous	\$ 4,584	\$ -	\$ -	\$ -	-	-
Total Operating Exp.	\$ 3,887,917	\$ 4,085,639	\$ 4,211,789	\$ 4,082,718	-0.1%	-3.1%
Capital Outlay	\$ 18,201	\$ -	\$ -	\$ -	-	-
Total Department	\$ 3,906,118	\$ 4,085,639	\$ 4,211,789	\$ 4,082,718	-0.1%	-3.1%





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0201 - ENGINEERING							
SALARIES & WAGES							
01-0201-1-701000	SALARIES - FULL TIME	202,867	224,363	359,787	344,921	53.73	120,558
SALARIES & WAGES		202,867	224,363	359,787	344,921	53.73	120,558
EMPLOYEE BENEFITS							
01-0201-2-720000	INSURANCE	86,933	102,688	101,735	111,405	8.49	8,717
01-0201-2-793000	EMPLOYER CONTRIBUTION IMRF	25,954	28,667	45,968	43,265	50.92	14,598
01-0201-2-794000	EMP CONTRIBUTION FICA/MEDICARE	14,909	17,164	25,824	26,386	53.73	9,222
EMPLOYEE BENEFITS		127,796	148,519	173,527	181,056	21.91	32,537
CONTRACTUAL							
01-0201-3-721000	INTERGOVMTAL RISK MGMT AGENCY	5,486					
01-0201-3-728000	TECHNICAL SERVICES	60,878	23,930	53,930	28,930	20.89	5,000
	BLUEPRINT REPRODUCTION		50	50	50		
	ORDERING DOCUMENTS FROM RECORDERS OFFICE		25	25	25		
	PREVAILING WAGE NOTICE		50	50	50		
	ENGINEERING PLAN REVIEW SERVICES		15,000	45,000	20,000		
	ANNUAL AUDIOLOGY TESTING (4 STAFF)		180	180	180		
	NPDES MS4 YEARLY REPORT		2,000	2,000	4,000		
	NPDES TRAINING/WATER SAMPLING		4,000	4,000	4,000		
	IMS TRAINING SOFTWARE		2,000	2,000	0		
	STORM SEWER ATLAS PRINTING (SPLIT 50/50 W/STREETS)		500	500	500		
	AUTOCAD LICENSE (SPLIT WITH STREETS, SEWER, WATER)		125	125	125		
	GL # FOOTNOTE TOTAL:		23,930	53,930	28,930		
CONTRACTUAL		66,364	23,930	53,930	28,930	20.89	5,000
UTILITIES							
01-0201-4-710000	TELEPHONE	908	1,400	1,400	1,400		
UTILITIES		908	1,400	1,400	1,400		
COMMODITIES							
01-0201-5-706000	MATERIALS AND SUPPLIES	1,397	2,300	2,300	2,300		
	PLOTTER, DRAFTING & COPIER SUPPLIES		800	800	800		
	SURVEYING & ENGINEERING FIELD ITEMS		500	500	500		
	MISCELLANEOUS HARDWARE		300	300	300		
	FIRST AID SUPPLY		150	150	150		
	SHOES & JACKETS		250	250	250		
	PLOTTER & XEROX PAPER		300	300	300		
	GL # FOOTNOTE TOTAL:		2,300	2,300	2,300		
01-0201-5-723000	OFFICE SUPPLIES	4,752	5,150	5,150	5,150		
	GENERAL OFFICE; COPY PAPER		1,600	1,600	1,600		
	POSTAGE		1,500	1,500	1,500		
	POSTAGE METER RENTAL		550	550	550		
	COPIER LEASE		1,500	1,500	1,500		
	GL # FOOTNOTE TOTAL:		5,150	5,150	5,150		
01-0201-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	4,584	4,520	4,520	4,520		
	APWA, IAMMA, ILCMA DUES		600	600	600		
	APWA, IAMMA, ILCMA MTGS		1,250	1,250	1,250		
	PROFESSIONAL DEVELOPMENT		2,000	2,000	2,000		
	PUBLICATIONS (DAILY HERALD, CHICAGO TRIBUNE)		230	230	230		
	TARGET SOLUTIONS TRAINING		400	400	400		
	ASSOCIATION OF STATE FLOODPLAIN MANAGERS (DPW)		40	40	40		
	GL # FOOTNOTE TOTAL:		4,520	4,520	4,520		
01-0201-0-799000	MISCELLANEOUS	4,584					
COMMODITIES		15,317	11,970	11,970	11,970		
REPAIRS & MAINTENANCE							
01-0201-7-714000	MAINT MOTOR VEHICLE FEES	10,130	1,492	1,492	1,522	2.01	30
01-0201-7-715000	MAINTENANCE OTHER EQUIPMENT		750	750	750		
	MAINTENANCE TO EQUIPMENT		150	150	150		
	TONER, DRUMS KITS, SUPPLIES AND EQUIPMENT		600	600	600		
	GL # FOOTNOTE TOTAL:		750	750	750		
REPAIRS & MAINTENANCE		10,130	2,242	2,242	2,272	1.34	30
Totals for Dept. 0201 - ENGINEERING		423,382	412,424	602,856	570,549	38.34	158,125



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0203 - STREETS							
SALARIES & WAGES							
01-0203-1-701000	SALARIES - ADMINISTRATION	109,357	114,822	116,023	120,855	5.25	6,033
01-0203-1-702000	SALARIES - CLERICAL	14,182	14,529	16,365	13,989	(3.72)	(540)
01-0203-1-704000	SALARIES - MAINTENANCE	317,120	335,701	346,960	348,993	3.96	13,292
SALARIES & WAGES		440,659	465,052	479,348	483,837	4.04	18,785
EMPLOYEE BENEFITS							
01-0203-2-720000	INSURANCE	210,221	224,061	235,641	268,608	19.88	44,547
01-0203-2-793000	EMPLOYER CONTRIBUTION IMRF	60,147	60,975	62,649	61,036	0.10	61
01-0203-2-794000	EMP CONTRIBUTION FICA/MEDICARE	34,392	35,108	35,718	36,579	4.19	1,471
EMPLOYEE BENEFITS		304,760	320,144	334,008	366,223	14.39	46,079
CONTRACTUAL							
01-0203-3-721000	INTERGOVMTAL RISK MGMT AGENCY	59,093	45,000	45,000	47,250	5.00	2,250
01-0203-3-728000	TECHNICAL SERVICES	1,147	1,785	1,830	1,830	2.52	45
	CDL DRUG & ALCOHOL TESTING FEES AND MEDICAL EXAMS		800	800	800		
	ANNUAL AUDIOGRAM TESTING		360	405	405		
	STORM SEWER ATLAS PRINTING (SPLIT 50/50 WITH ENG.)		500	500	500		
	AUTOCAD LICENSE (SPLIT WITH WATER, SEWER, ENG.)		125	125	125		
	GL # FOOTNOTE TOTAL:		1,785	1,830	1,830		
01-0203-3-742000	COPY MACHINE LEASE	1,642	2,000	1,600	2,000		
CONTRACTUAL		61,882	48,785	48,430	51,080	4.70	2,295
UTILITIES							
01-0203-4-707000	STREETLIGHT ENERGY	103,666	121,000	118,000	121,000		
	RATE 23 (\$4,100/MONTH)		59,500	58,000	59,500		
	RATE 25 (\$4,500/MONTH)		61,500	60,000	61,500		
	GL # FOOTNOTE TOTAL:		121,000	118,000	121,000		
UTILITIES		103,666	121,000	118,000	121,000		
COMMODITIES							
01-0203-5-706000	MATERIALS AND SUPPLIES	13,081	14,250	14,250	14,250		
	CLEANERS, SOAPS, DEGREASERS, FACILITY SUPPLIES		2,000	2,000	2,000		
	MISC. HARDWARE STOCK ITEMS, LUMBER, TOOLS		10,000	10,000	10,000		
	DIAMOND SAW BLADES		1,500	1,500	1,500		
	FIFTY 28" TRAFFIC CONES		250	250	250		
	BARRICADE REPLACEMENTS		500	500	500		
	GL # FOOTNOTE TOTAL:		14,250	14,250	14,250		
01-0203-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	6,437	7,410	7,410	7,410		
	TRAINING, SEMINARS, CE COURSES, DUES		500	500	500		
	APWA MEETINGS		500	500	500		
	DES PLAINES RIVER WATERSHED WORKGROUP		4,570	4,570	4,570		
	TARGET SOLUTIONS ONLINE TRAINING		640	640	640		
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)		1,200	1,200	1,200		
	GL # FOOTNOTE TOTAL:		7,410	7,410	7,410		
01-0203-5-752000	UNIFORMS	3,363	5,000	5,000	5,000		
	UNIFORMS (7)		2,575	2,575	2,575		
	PROTECTIVE CLOTHING		1,500	1,500	1,500		
	T-SHIRTS & POLOS		700	700	700		
	SAFETY GLASSES		225	225	225		
	GL # FOOTNOTE TOTAL:		5,000	5,000	5,000		
01-0203-5-799000	MISCELLANEOUS		2,500	2,500	2,500		
	CODE RED (SPLIT 50/50 WITH WATER)		2,500	2,500	2,500		
COMMODITIES		22,881	29,160	29,160	29,160		
CAPITAL							
01-0203-6-790000	CAPITAL OUTLAY	18,201					
CAPITAL		18,201					



GL NUMBER	DESCRIPTION	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
		ACTIVITY	APPROVED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
REPAIRS & MAINTENANCE							
01-0203-7-708000	STREETLIGHT MAINTENANCE	92,413	96,600	126,600	116,600	20.70	20,000
	STREETLIGHT MAINTENANCE BY CONTRACTOR		80,000	110,000	100,000		
	CABLE LOCATES BY MAINTENANCE CONTRACTOR		100	100	100		
	LAMP PURCHASE 70 W HPS 100 W MV 250 W HPS		5,000	5,000	5,000		
	POLES		6,000	6,000	6,000		
	STREETLIGHT FIXTURES		1,500	1,500	1,500		
	STERNBERG POLES AND FIXTURES		4,000	4,000	4,000		
	GL # FOOTNOTE TOTAL:		96,600	126,600	116,600		
01-0203-7-712000	MAINTENANCE BUILDINGS	15,032	11,275	11,275	11,275		
	HVAC MAINTENANCE		500	500	500		
	MISC. IMPROVEMENTS AT 600 NORTH AVE		6,200	6,200	6,200		
	FIRE SUPPRESSION/ALARM SYSTEM TESTING		250	250	250		
	FIRE ALARM RADIO FEES		325	325	325		
	OVERHEAD DOOR MAINT./REPAIR (SPLIT WITH WATER)		4,000	4,000	4,000		
	GL # FOOTNOTE TOTAL:		11,275	11,275	11,275		
01-0203-7-713000	MAINTENANCE ROADWAY MEDIANS	33,487	33,845	33,845	34,434	1.74	589
	1000 BLOCK OF LIBERTY BELL LN		205	205	206		
	176 & BRAINERD		535	535	542		
	176 WEST VILLAGE SIGN RIGHT OF WAY		380	380	382		
	BUTTERFIELD ROAD MEDIAN (NORTH AND SOUTH)		9,190	9,190	9,330		
	DEAN LARSON TRIANGLE		1,265	1,265	1,281		
	GREENTREE CUL-DE-SAC		325	325	330		
	LAKE ST. COM ED BY HIGH TENSION WIRES		405	405	411		
	NORTH SHORE BIKE PATH		5,545	5,545	5,627		
	NORTHWEST SIDE ON LAKE ST NEAR BRAINERD AVE		1,075	1,075	1,091		
	OLD PETERSON ROAD		335	335	341		
	PETERSON ROAD STREETScape		4,590	4,590	4,659		
	PETERSON ROAD STREETScape (ADD-ON SPRING 2018)		4,450	4,450	4,606		
	ROUTE 45 MEDIAN AND PARKWAY		5,215	5,215	5,292		
	WINCHESTER ROAD BY HIGH TENSION WIRES		330	330	336		
	GL # FOOTNOTE TOTAL:		33,845	33,845	34,434		
01-0203-7-714000	MAINTENANCE VEHICLES	175,440	147,653	147,653	150,606	2.00	2,953
01-0203-7-715000	MAINTENANCE OTHER EQUIPMENT	4,024	1,000	1,000	1,000		
	MAINT OF NON-VEHICULAR MOTORIZED OR ELECTRICAL EQUIP.		0	1,000	1,000		
01-0203-7-716000	MAINTENANCE STREETS AND ALLEYS	21,122	39,500	31,500	39,500		
	PAVEMENT PATCHING MATERIAL; ASPHALT, CONCRETE, GRAVEL		33,000	25,000	33,000		
	PAVEMENT MARKING MATERIALS & MAINTENANCE		4,000	4,000	4,000		
	SPOILS DISPOSAL		2,500	2,500	2,500		
	GL # FOOTNOTE TOTAL:		39,500	31,500	39,500		
01-0203-7-717000	MAINTENANCE SIDEWALKS	16,383	20,000	20,000	20,000		
	MATERIALS		15,000	15,000	15,000		
	SAWCUT/GRINDING		5,000	5,000	5,000		
	GL # FOOTNOTE TOTAL:		20,000	20,000	20,000		
01-0203-7-718000	MAINTENANCE STORM SEWERS	45,860	216,800	216,300		(100.00)	(216,800)
	CATCH BASINS, MANHOLES AND STORM SEWER LINES		8,000	8,000	0		
	NPDES FEES		1,000	1,000	0		
	NPDES PHASE II SURVEYS, PR PROGRAM, SIGNS		300	300	0		
	SOUTHWEST BASIN MAINTENANCE		7,500	7,000	0		
	CATCH BASIN CLEANING		100,000	100,000	0		
	STORM SEWER TELEVISIONING AND CLEANING		100,000	100,000	0		
	GL # FOOTNOTE TOTAL:		216,800	216,300			
01-0203-7-719000	MAINTENANCE SIGNS	15,155	10,000	10,000	10,000		
	SIGN BLANKS AND FACES		5,500	5,500	5,500		
	POSTS AND HARDWARE		1,500	1,500	1,500		
	BICYCLE SIGNS		1,000	1,000	1,000		
	ADDITIONAL SIGNAGE		2,000	2,000	2,000		
	GL # FOOTNOTE TOTAL:		10,000	10,000	10,000		



GL NUMBER	DESCRIPTION	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
		ACTIVITY	APPROVED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
01-0203-7-731000	TRAFFIC SIGNAL MAINTENANCE	45,709	66,000	60,600	66,000		
	IDOT CONTRACTUAL MAINT. OF 14 SIGNALIZED INTERSECTIONS		30,000	28,000	30,000		
	KNOCKDOWN/DAMAGE REPAIR COSTS		5,000	5,000	5,000		
	LCDOT CONTRACT MAINT		11,000	8,200	11,000		
	REIMB. T FOR IL 21 AT HOLLISTER & ARTAIUS PKWY (50%)		5,000	4,700	5,000		
	IDOT MAINTENANCE FEES AT IL 137 @ BUTTERFIELD SQUARE		5,000	4,700	5,000		
	OPTICOM MAINTENANCE		10,000	10,000	10,000		
	GL # FOOTNOTE TOTAL:		66,000	60,600	66,000		
REPAIRS & MAINTENANCE		464,625	642,673	658,773	449,415	(30.07)	(193,258)
TRANSFERS							
01-0203-8-788000	TRANSFER BUILDING IMPR FUND	10,000					
TRANSFERS		10,000					
Totals for Dept. 0203 - STREETS		1,426,674	1,626,814	1,667,719	1,500,715	(7.75)	(126,099)



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0204 - SNOW REMOVAL AND ICE CONTROL							
SALARIES & WAGES							
01-0204-1-701000	SALARIES - ADMINISTRATION	22,081	22,805	23,123	24,197	6.10	1,392
01-0204-1-704000	SALARIES - MAINTENANCE	145,276	121,508	124,866	133,070	9.52	11,562
SALARIES & WAGES		167,357	144,313	147,989	157,267	8.98	12,954
EMPLOYEE BENEFITS							
01-0204-2-793000	EMPLOYER CONTRIBUTION IMRF	22,506	19,527	21,106	20,046	2.66	519
01-0204-2-794000	EMP CONTRIBUTION FICA/MEDICARE	13,010	9,908	11,289	12,031	21.43	2,123
EMPLOYEE BENEFITS		35,516	29,435	32,395	32,077	8.98	2,642
CONTRACTUAL							
01-0204-3-721000	INTERGOVMTAL RISK MGMT AGENCY	6,168	10,000	10,000	10,500	5.00	500
01-0204-3-728000	CONTRACTUAL SERVICES	963	1,000	1,500	1,500	50.00	500
	WEATHER SERVICE		1,000	1,500	1,500		
CONTRACTUAL		7,131	11,000	11,500	12,000	9.09	1,000
COMMODITIES							
01-0204-5-706000	MATERIALS AND SUPPLIES	143,278	163,500	167,500	163,500		
	SALT (2400 TONS)		156,000	160,000	156,000		
	CALCIUM CHLORIDE DE-ICER		7,500	7,500	7,500		
	GL # FOOTNOTE TOTAL:		163,500	167,500	163,500		
01-0204-5-799000	MISCELLANEOUS	1,366	1,000	1,500	1,500	50.00	500
	MISCELLANEOUS		500	1,000	1,000		
	MEALS		500	500	500		
	GL # FOOTNOTE TOTAL:		1,000	1,500	1,500		
COMMODITIES		144,644	164,500	169,000	165,000	0.30	500
REPAIRS & MAINTENANCE							
01-0204-7-715000	MAINTENANCE OTHER EQUIPMENT	826	2,000	2,000	2,000		
REPAIRS & MAINTENANCE		826	2,000	2,000	2,000		
Totals for Dept. 0204 - SNOW REMOVAL AND ICE CONTROL		355,474	351,248	362,884	368,344	4.87	17,096



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0205 - REFUSE & RECYCLING							
SALARIES & WAGES							
01-0205-1-704000	SALARIES MAINTENANCE	48,675	48,094	48,406	48,576	1.00	482
SALARIES & WAGES		48,675	48,094	48,406	48,576	1.00	482
EMPLOYEE BENEFITS							
01-0205-2-720000	INSURANCE	21,395	23,696	25,370	26,641	12.43	2,945
01-0205-2-793000	ILLINOIS MUNICIPAL RETIREMENT	6,396	6,310	6,351	6,192	(1.87)	(118)
01-0205-2-794000	FICA	3,724	3,679	3,703	3,716	1.01	37
EMPLOYEE BENEFITS		31,515	33,685	35,424	36,549	8.50	2,864
CONTRACTUAL							
01-0205-3-721000	INTERGOVT RISK MGMT AGENCY	2,676					
01-0205-3-724000	DISPOSAL	5,151	12,000	10,000	12,000		
	LEAF/DEBRIS DISPOSAL		12,000	10,000	12,000		
01-0205-3-726000	SWALCO FEE	9,426	9,500	9,500	9,500		
	SWALCO FEE		9,500	9,500	9,500		
01-0205-3-728000	CONTRACTUAL SERVICES	54,916	60,000	52,000	65,000	8.33	5,000
	CONTRACTUAL STREET SWEEPING		60,000	52,000	65,000		
CONTRACTUAL		72,169	81,500	71,500	86,500	6.13	5,000
COMMODITIES							
01-0205-5-706000	MATERIALS & SUPPLIES	760	4,700	4,700	4,700		
	SWEEPER BRUSHES		1,200	1,200	1,200		
	SUSTAIN LIBERTYVILLE COMMISSION		3,500	3,500	3,500		
	GL # FOOTNOTE TOTAL:		4,700	4,700	4,700		
COMMODITIES		760	4,700	4,700	4,700		
REPAIRS & MAINTENANCE							
01-0205-7-714000	MAINTENANCE VEHICLES	2,680	2,680	2,680	2,734	2.01	54
REPAIRS & MAINTENANCE		2,680	2,680	2,680	2,734	2.01	54
Totals for Dept. 0205 - REFUSE & RECYCLING		155,799	170,659	162,710	179,059	4.92	8,400



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0701 - PARKS							
SALARIES & WAGES							
01-0701-1-701000	SALARIES - FULL TIME	523,036	595,333	542,247	539,216	(9.43)	(56,117)
01-0701-1-702000	SALARIES - PART TIME	10,936	14,900	7,500	10,000	(32.89)	(4,900)
	SEASONAL SUMMER HELP		14,900	7,500	10,000		
SALARIES & WAGES		533,972	610,233	549,747	549,216	(10.00)	(61,017)
EMPLOYEE BENEFITS							
01-0701-2-720000	INSURANCE	119,910	135,846	143,985	150,558	10.83	14,712
01-0701-2-740000	SICK LEAVE BUYBACK	68,139					
01-0701-2-793000	EMPLOYER CONTRIBUTION IMRF	69,850	78,108	71,760	68,732	(12.00)	(9,376)
01-0701-2-794000	EMP CONTRIBUTION FICA/MEDICARE	41,167	46,683	42,260	42,015	(10.00)	(4,668)
EMPLOYEE BENEFITS		299,066	260,637	258,005	261,305	0.26	668
CONTRACTUAL							
01-0701-3-705000	CONTRACTUAL SERVICES	28,861	22,090	22,026	22,093	0.01	3
	CUSTODIAL SERVICES		8,160	8,100	7,960		
	ANNIE LANE DETENTION POND		1,135	1,133	1,150		
	OLD BARN DETENTION POND		1,155	1,156	1,173		
	PARK CREST DETENTION POND		1,165	1,162	1,179		
	STONEGATE DETENTION POND		1,465	1,464	1,486		
	SUNNYSIDE AND KILDARE DETENTION POND		1,185	1,184	1,202		
	VINEYARD DETENTION POND		2,200	2,199	2,232		
	WELLINGTON DETENTION POND		1,450	1,451	1,472		
	WILSHIRE DETENTION POND		895	896	909		
	WINCHESTER ROAD DETENTION POND		3,280	3,281	3,330		
	GL # FOOTNOTE TOTAL:		22,090	22,026	22,093		
01-0701-3-721000	INTERGOVMTAL RISK MGMT AGENCY	48,446	31,899	31,899	33,494	5.00	1,595
CONTRACTUAL		77,307	53,989	53,925	55,587	2.96	1,598
UTILITIES							
01-0701-4-708000	ELECTRICITY	2,763	2,255	2,245	2,255		
	VILLAGE SIGNS-ENTRY		720	720	720		
	NICHOLAS DOWDEN PARK		335	325	335		
	COOK PARK		1,200	1,200	1,200		
	GL # FOOTNOTE TOTAL:		2,255	2,245	2,255		
01-0701-4-710000	TELEPHONE	1,691	1,800	1,730	1,800		
UTILITIES		4,454	4,055	3,975	4,055		
COMMODITIES							
01-0701-5-706000	MATERIALS AND SUPPLIES	11,055	13,175	11,985	12,625	(4.17)	(550)
	SHOP/HARDWARE SUPPLIES		3,000	2,000	3,000		
	PLAYGROUND EQUIPMENT REPAIR		1,500	500	1,500		
	SIGNS - MADE AND PAINTING		700	700	700		
	MAINTENANCE VEHICLE TOOLS		250	900	250		
	LANDSCAPE TOOLS		400	200	250		
	MECHANICS TOOLS		200	200	200		
	SHOP TOOLS		250	250	250		
	VANDALISM REPAIR		450	250	250		
	PAINT SUPPLIES		725	725	725		
	TREE CLIMBING TOOLS		200	200	200		
	MISCELLANEOUS REPAIRS		600	2,000	1,000		
	ICE RINK LINER		3,400	2,600	2,800		
	LITTLE LEAGUE BATHROOM SUPPLIES		1,500	1,460	1,500		
	GL # FOOTNOTE TOTAL:		13,175	11,985	12,625		
01-0701-5-711000	GASOLINE AND OIL	313	1,000	450	1,000		
01-0701-5-723000	OFFICE SUPPLIES	803	1,800	2,600	1,800		
	OFFICE SUPPLIES		800	1,300	800		
	POSTAGE (EAB MAILING, 50/50 TREE PROGRAM)		1,000	1,300	1,000		
	GL # FOOTNOTE TOTAL:		1,800	2,600	1,800		
01-0701-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,998	2,090	1,980	3,330	59.33	1,240
	ARBORIST CERTIFICATION (DUE EVERY 3 YRS)		0	0	200		
	ARBORIST SEMINARS		350	350	350		
	ARBOR DAY MEMBERSHIP		15	15	15		



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
	TREE CITY MEMBERSHIP		15	15	15		
	INTL SOCIETY OF ARBORICULTURE ASSOC DUES		200	200	200		
	CDL LICENSE RENEWAL		180	120	120		
	FIRST AID/SAFETY TRAINING		150	100	150		
	PESTICIDE LICENSE (DUE EVERY 3 YEARS)		200	200	100		
	MISCELLANEOUS TRAINING/SEMINARS		0	0	1,200		
	TARGET SOLUTIONS ONLINE TRAINING		560	560	560		
	PETTY CASH REIMBURSEMENT		120	120	120		
	TREE WORKER SAFETY TRAINING		300	300	300		
	GL # FOOTNOTE TOTAL:		2,090	1,980	3,330		
01-0701-5-728000	TREE SURGERY AND SPRAYING	244,902	115,000	113,000	115,000		
	MISC. HAZARDOUS PRUNING AND REMOVALS		15,000	15,000	15,000		
	MISCELLANEOUS REMOVAL		50,000	50,000	35,000		
	ANNUAL TREE TRIMMING		40,000	40,000	40,000		
	WOOD CHIP REMOVAL		10,000	8,000	5,000		
	COMPREHENSIVE TREE SURVEY FOR VILLAGE PARKWAYS		0	0	20,000		
	GL # FOOTNOTE TOTAL:		115,000	113,000	115,000		
01-0701-5-729000	NURSERY STOCK AND TREES	84,584	106,000	68,500	81,000	(23.58)	(25,000)
	TREE CITY PLANTING		1,000	1,000	1,000		
	50/50 PROGRAM		90,000	52,000	60,000		
	VILLAGE SITE TREE PLANTING (EAB REPLACEMENTS)		5,000	5,000	10,000		
	REPLACE TREES ON BUTTERFIELD ROAD ROW		5,000	5,600	5,000		
	REPLACE TREES ON RTE 21		5,000	4,900	5,000		
	GL # FOOTNOTE TOTAL:		106,000	68,500	81,000		
01-0701-5-730000	EQUIPMENT RENTAL	(62)	250		250		
01-0701-5-752000	UNIFORMS	4,403	5,695	5,470	5,470	(3.95)	(225)
	BOOTS (6 EE @ \$300 EA)		1,800	1,800	1,800		
	UNIFORM SERVICE		1,250	1,260	1,260		
	SUMMER STAFF SHIRTS		300	200	200		
	RUBBER BOOTS		150	150	150		
	RAIN GEAR		200	200	200		
	CARHART JACKETS		300	300	300		
	SAFETY GLASSES/GEAR		200	200	200		
	SUPT SHIRTS		80	80	80		
	REPLACE 12 SHIRTS OR PANTS		180	180	180		
	FT STAFF T-SHIRTS (UNION OBLIGATIONS)		325	400	400		
	FT STAFF PPE (UNION OBLIGATIONS)		910	700	700		
	GL # FOOTNOTE TOTAL:		5,695	5,470	5,470		
01-0701-5-799000	MISCELLANEOUS	612	1,410	975	1,000	(29.08)	(410)
	RANDOM DRUG SCREEN (CDL DRIVERS)		320	330	340		
	ANNUAL/BASELINE AUDIOGRAMS		315	315	315		
	BOAT REGISTRATION		15	0	0		
	MEALS: OVERTIME		500	300	300		
	CIMPLX COMPLIANCE SERVICES		230	0	0		
	IPASS		30	30	45		
	GL # FOOTNOTE TOTAL:		1,410	975	1,000		
COMMODITIES		348,608	246,420	204,960	221,475	(10.12)	(24,945)
REPAIRS & MAINTENANCE							
01-0701-7-712000	MAINTENANCE BUILDING	7,781	14,000	14,000	14,000		
	LOCKS AND HARDWARE		150	150	150		
	WINDOWS		100	100	100		
	HVAC REPAIRS AND SERVICE		3,500	3,500	3,500		
	CHEMICAL CLEANERS		500	500	500		
	GARAGE DOOR SERVICE		1,000	1,000	1,000		
	PLUMBING SUPPLIES		1,000	1,000	1,000		
	ELECTRICAL		150	150	150		
	CARPENTRY		200	200	200		
	LIGHTS & FIXTURES		250	250	250		



GL NUMBER	DESCRIPTION	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
		ACTIVITY	APPROVED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
	PAINT		500	500	500		
	HARDWARE SUPPLIES		1,000	1,000	1,000		
	LUMBER		200	200	200		
	MISC. REPAIRS		450	450	450		
	FIRE ALARM & EXTINGUISHER INSPECTION		500	500	500		
	ROOF REPAIRS (ALL PARKS)		4,500	4,500	4,500		
	GL # FOOTNOTE TOTAL:		14,000	14,000	14,000		
01-0701-7-713000	MAINTENANCE GROUNDS	184,107	227,205	226,883	256,614	12.94	29,409
	TOPSOIL/SAND/GRAVEL		200	200	200		
	FLOWERS AND BULBS		450	450	450		
	FERTILIZER/WEED CONTROL BULK APPLICATION		9,400	9,400	3,570		
	PESTICIDES		700	700	500		
	SOD		800	800	500		
	BALL MIX		3,000	3,000	1,400		
	BALLFIELD DRYING MATERIALS		400	400	400		
	BALLFIELD LINING MATERIALS		50	50	50		
	FIELD PAINT		300	100	100		
	LANDSCAPE MULCH (4 LOADS)		2,000	1,000	400		
	GARDEN CLUB SUPPLIES FOR CRAWFORD		205	205	200		
	IRRIGATION SUPPLIES		260	400	400		
	CAN LINERS/MUTT MITTS		4,000	4,000	4,000		
	SALT		1,500	1,500	1,500		
	MISCELLANEOUS		510	500	500		
	PLAYGROUND MULCH		9,750	9,750	9,000		
	GRASS SEED		400	600	700		
	SIDEWALK PLOWING-CONTRACT		40,000	40,000	40,000		
	RED TOP PARK POND MAINTENANCE		2,200	1,800	2,200		
	BUTLER LAKE BEAVER CONTROL		1,000	2,000	2,000		
	PARKS MOWING		121,000	120,985	0		
	NATURAL AREA MAINTENANCE AT RIVERSIDE PARK		8,580	8,580	0		
	GOLF COURSE MOWING		19,100	19,063	0		
	GOLF COURSE POND MAINTENANCE		1,400	1,400	1,400		
	ADLER MEMORIAL PARK		0	0	13,892		
	BLUEBERRY PARK & CUL-DE-SACS		0	0	2,000		
	BUTLER LAKE PARK		0	0	21,468		
	CANTERBURY PARK		0	0	10,700		
	CHARLES BROWN PARK		0	0	6,824		
	DUANE LASKA PARK		0	0	2,616		
	GILBERT STILES PARK		0	0	3,712		
	GREENTREE PARK		0	0	6,377		
	JOANN ECKMANN PARK		0	0	4,594		
	KENLOCH PARK		0	0	821		
	LIBERTYVILLE GOLF COURSE		0	0	19,348		
	NICHOLAS DOWDEN PARK		0	0	10,912		
	PARADISE PARK		0	0	2,575		
	PAUL NEAL PARK		0	0	5,379		
	RED TOP PARK		0	0	5,757		
	RIVERSIDE PARK		0	0	8,258		
	SUNRISE ROTARY PARK		0	0	4,465		
	TIMBER CREEK PARK		0	0	2,548		
	WALKING AND BIKING TRAILS		0	0	4,509		
	WILLIS OVERHOLSER PARK		0	0	5,389		
	ADDITIONAL SITE MOWING/LANDSCAPING		0	0	45,000		
	GL # FOOTNOTE TOTAL:		227,205	226,883	256,614		
01-0701-7-714000	MAINT MOTOR VEHICLE FEES	92,555	92,185	92,185	94,029	2.00	1,844
01-0701-7-715000	MAINTENANCE OTHER EQUIPMENT	6,939	15,170	11,940	7,170	(52.74)	(8,000)
	SERIES 100 - TRAILERS, MOWERS, AND THREE-POINT EQUIP		5,200	4,500	3,500		
	SERIES 200 - PUSH AND WALK		300	300	300		
	SERIES 300 - HANDHELD		1,000	700	700		
	SERIES 400 - PUMPS AND SPRAYERS		170	170	170		
	BREAKDOWNS/OUT OF SERVICE		2,000	2,000	2,000		
	CHAINSAW		500	500	500		
	CHIPPER CLUTCH AND KNIVES		6,000	3,770	0		
	GL # FOOTNOTE TOTAL:		15,170	11,940	7,170		



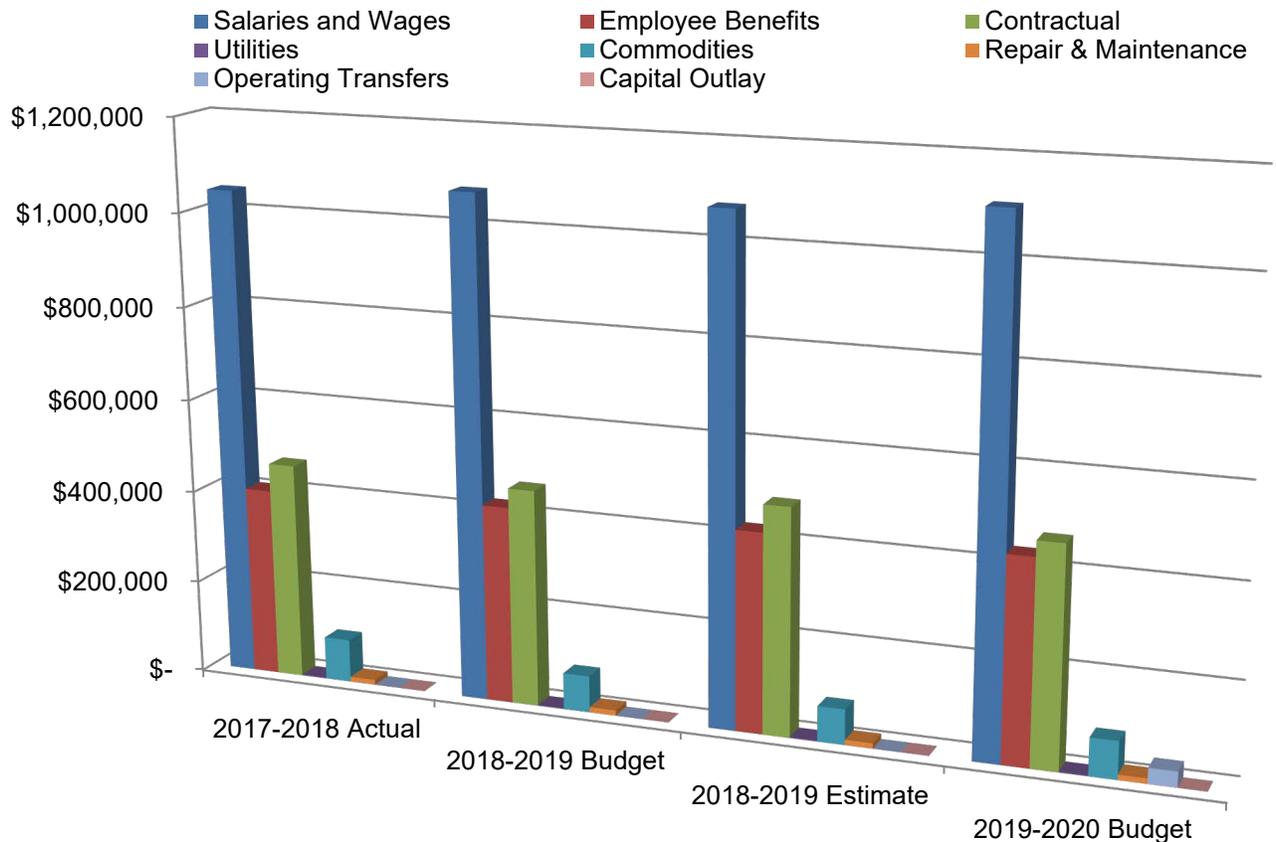
GL NUMBER	DESCRIPTION	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	
		ACTIVITY	APPROVED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
01-0701-7-716000	MAINTENANCE ROADS/PARKING LOTS		500		500			
	ROAD PATCH		100	0	100			
	STRIPE PAINT		350	0	350			
	PARKING LOT SIGNAGE		50	0	50			
	GL # FOOTNOTE TOTAL:		500		500			
01-0701-7-736000	MAINTENANCE-RADIOS		100		100			
REPAIRS & MAINTENANCE			291,382	349,160	345,008	372,413	6.66	23,253
Totals for Dept. 0701 - PARKS			1,554,789	1,524,494	1,415,620	1,464,051	(3.96)	(60,443)

BUDGET DETAIL

GENERAL FUND, COMMUNITY DEVELOPMENT

Community Development	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change	
					A to C	B to C
Salaries and Wages	\$ 1,045,248	\$ 1,073,441	\$ 1,073,375	\$ 1,107,755	3.2%	3.2%
Employee Benefits	\$ 405,391	\$ 423,065	\$ 427,166	\$ 435,109	2.8%	1.9%
Contractual	\$ 465,556	\$ 464,932	\$ 485,716	\$ 468,580	0.8%	-3.5%
Utilities	\$ 1,816	\$ 2,020	\$ 2,120	\$ 2,020	0.0%	-4.7%
Commodities	\$ 92,704	\$ 78,920	\$ 76,720	\$ 81,573	3.4%	6.3%
Repair & Maintenance	\$ 10,444	\$ 11,426	\$ 11,426	\$ 11,612	1.6%	1.6%
Operating Transfers	\$ -	\$ -	\$ -	\$ 33,750	-	-
Total Operating Exp.	\$ 2,021,159	\$ 2,053,804	\$ 2,076,523	\$ 2,140,399	4.2%	3.1%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Department	\$ 2,021,159	\$ 2,053,804	\$ 2,076,523	\$ 2,140,399	4.2%	3.1%

Community Development





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0301 - PLANNING DIVISION							
SALARIES & WAGES							
01-0301-1-701000	SALARIES - ADMINISTRATIVE STAFF	398,479	416,668	416,600	427,388	2.57	10,720
SALARIES & WAGES		398,479	416,668	416,600	427,388	2.57	10,720
EMPLOYEE BENEFITS							
01-0301-2-720000	INSURANCE	75,721	79,250	79,250	79,615	0.46	365
01-0301-2-793000	EMPLOYER CONTRIBUTION IMRF	51,913	54,011	54,000	53,744	(0.49)	(267)
01-0301-2-794000	EMP CONTRIBUTION FICA/MEDICARE	26,854	28,904	28,900	29,860	3.31	956
EMPLOYEE BENEFITS		154,488	162,165	162,150	163,219	0.65	1,054
CONTRACTUAL							
01-0301-3-721000	INTERGOVMTAL RISK MGMT AGENCY	3,687	3,962	3,962	4,160	5.00	198
01-0301-3-728000	CONSULTING SERVICES	24,328					
01-0301-3-742000	COPY MACHINE LEASE	2,788	4,910	4,860	4,910		
	PRINTING AND PHOTOCOPIING		700	650	700		
	JOINT COPIER LEASE		1,465	1,465	1,465		
	PLANNING COPIER LEASE		2,745	2,745	2,745		
	GL # FOOTNOTE TOTAL:		4,910	4,860	4,910		
CONTRACTUAL		30,803	8,872	8,822	9,070	2.23	198
UTILITIES							
01-0301-4-710000	TELEPHONE	908	1,020	1,020	1,020		
UTILITIES		908	1,020	1,020	1,020		
COMMODITIES							
01-0301-5-706000	MATERIALS AND SUPPLIES	4,004	4,000	3,000	5,000	25.00	1,000
	MATERIALS AND SUPPLIES		0	3,000	4,000		
	CHAIRS		0	0	1,000		
	GL # FOOTNOTE TOTAL:			3,000	5,000		
01-0301-5-722000	POSTAGE	1,558	1,500	1,000	1,500		
	POSTAGE		0	1,000	1,500		
01-0301-5-726000	TRAVEL, TRAIN, SUBSCRIPT, DUES	4,171	8,025	7,900	8,000	(0.31)	(25)
	AICP/APA MEMBERSHIP		2,200	2,200	2,300		
	NEW URBAN NEWS		125	0	0		
	PLANNING AND COMMISSION TRAINING		500	500	500		
	AICP REQUIRED TRAINING		2,800	2,800	2,800		
	REQUIRED ON-LINE TRAINING		400	400	400		
	APA CONFERENCE		2,000	2,000	2,000		
	GL # FOOTNOTE TOTAL:		8,025	7,900	8,000		
01-0301-5-799000	MISCELLANEOUS	403	350	300	350		
	MISCELLANEOUS		350	300	350		
COMMODITIES		10,136	13,875	12,200	14,850	7.03	975
REPAIRS & MAINTENANCE							
01-0301-7-714000	MAINTENANCE VEHICLES	1,410					
REPAIRS & MAINTENANCE		1,410					
TRANSFERS							
01-0301-8-789000	TECHNOLOGY EQUIP. & REPLACE				33,750		33,750
	TERF USER CHARGES (INCLUDES GIS)		0	0	33,750		
TRANSFERS					33,750		33,750
Totals for Dept. 0301 - PLANNING DIVISION		596,224	602,600	600,792	649,297	7.75	46,697



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0302 - BUILDING SERVICES							
SALARIES & WAGES							
01-0302-1-701000	SALARIES - FULL TIME	532,876	539,698	539,700	557,014	3.21	17,316
SALARIES & WAGES		532,876	539,698	539,700	557,014	3.21	17,316
EMPLOYEE BENEFITS							
01-0302-2-720000	INSURANCE	93,272	98,148	102,323	106,629	8.64	8,481
01-0302-2-793000	EMPLOYER CONTRIBUTION IMRF	70,012	70,808	70,880	71,001	0.27	193
01-0302-2-794000	EMP CONTRIBUTION FICA/MEDICARE	39,590	41,256	41,256	42,612	3.29	1,356
EMPLOYEE BENEFITS		202,874	210,212	214,459	220,242	4.77	10,030
CONTRACTUAL							
01-0302-3-721000	INTERGOVMTAL RISK MGMT AGENCY	9,651	9,000	9,000	9,450	5.00	450
	IRMA		0	9,000	9,450		
01-0302-3-728000	TECHNICAL SERVICES	25,672	26,000	26,000	26,000		
	ELEVATOR INSPECTION (187 ELEV X 2 SEMI ANNUAL INSP)		21,000	21,000	21,000		
	MISC. BLDG. REVIEW & RE/INSPECTION SERVICES		5,000	5,000	5,000		
	GL # FOOTNOTE TOTAL:		26,000	26,000	26,000		
CONTRACTUAL		35,323	35,000	35,000	35,450	1.29	450
UTILITIES							
01-0302-4-710000	TELEPHONE	908	1,000	1,100	1,000		
UTILITIES		908	1,000	1,100	1,000		
COMMODITIES							
01-0302-5-706000	MATERIALS AND SUPPLIES	1,106	2,020	2,020	2,920	44.55	900
	MATERIALS & SUPPLIES		1,300	1,300	1,300		
	PROTECTIVE GEAR, CLOTHING, BOOTS		720	720	720		
	NEW FILE CABINET		0	0	900		
	GL # FOOTNOTE TOTAL:		2,020	2,020	2,920		
01-0302-5-723000	OFFICE SUPPLIES	3,604	3,950	3,950	3,950		
	OFFICE SUPPLIES		1,350	1,350	1,350		
	COMPUTER SUPPLIES		100	100	100		
	COPIER PAPER		500	500	500		
	POSTAGE		2,000	2,000	2,000		
	GL # FOOTNOTE TOTAL:		3,950	3,950	3,950		
01-0302-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	4,313	4,760	4,760	4,760		
	ICC, NEIA, IPIA, NWBOCA, ABCI, IACE, ALA, SBOC		650	650	650		
	CERTIFICATIONS & PROFESSIONAL LICENSING		2,230	2,230	2,230		
	OTHER TRAINING & COURSES FOR INSPECTORS		1,400	1,400	1,400		
	REQUIRED ON-LINE TRAINING		480	480	480		
	GL # FOOTNOTE TOTAL:		4,760	4,760	4,760		
01-0302-5-729000	REIMBURSABLE EXPENSES	62,326	40,600	40,600	40,600		
	WEEDS & TRASH REMOVAL		600	600	600		
	DEVELOPMENT BONDS		40,000	40,000	40,000		
	GL # FOOTNOTE TOTAL:		40,600	40,600	40,600		
01-0302-5-743000	PRINTING AND PUBLICATION	2,204	2,800	2,800	2,800		
	BUILDING DIVISION FORMS		500	500	500		
	PRINTER, TONER, & INK		800	800	800		
	CODE BOOKS & STANDARDS		1,500	1,500	1,500		
	GL # FOOTNOTE TOTAL:		2,800	2,800	2,800		
01-0302-5-799000	MISCELLANEOUS	340	400	400	400		
COMMODITIES		73,893	54,530	54,530	55,430	1.65	900
REPAIRS & MAINTENANCE							
01-0302-7-714000	MAINTENANCE VEHICLES	7,900	9,286	9,286	9,472	2.00	186
01-0302-7-715000	MAINTENANCE OTHER EQUIPMENT	1,134	2,140	2,140	2,140		
	COPIER LEASE		1,700	1,700	1,700		
	FAX & OTHER EQUIPMENT		440	440	440		
	GL # FOOTNOTE TOTAL:		2,140	2,140	2,140		
REPAIRS & MAINTENANCE		9,034	11,426	11,426	11,612	1.63	186
Totals for Dept. 0302 - BUILDING SERVICES		854,908	851,866	856,215	880,748	3.39	28,882

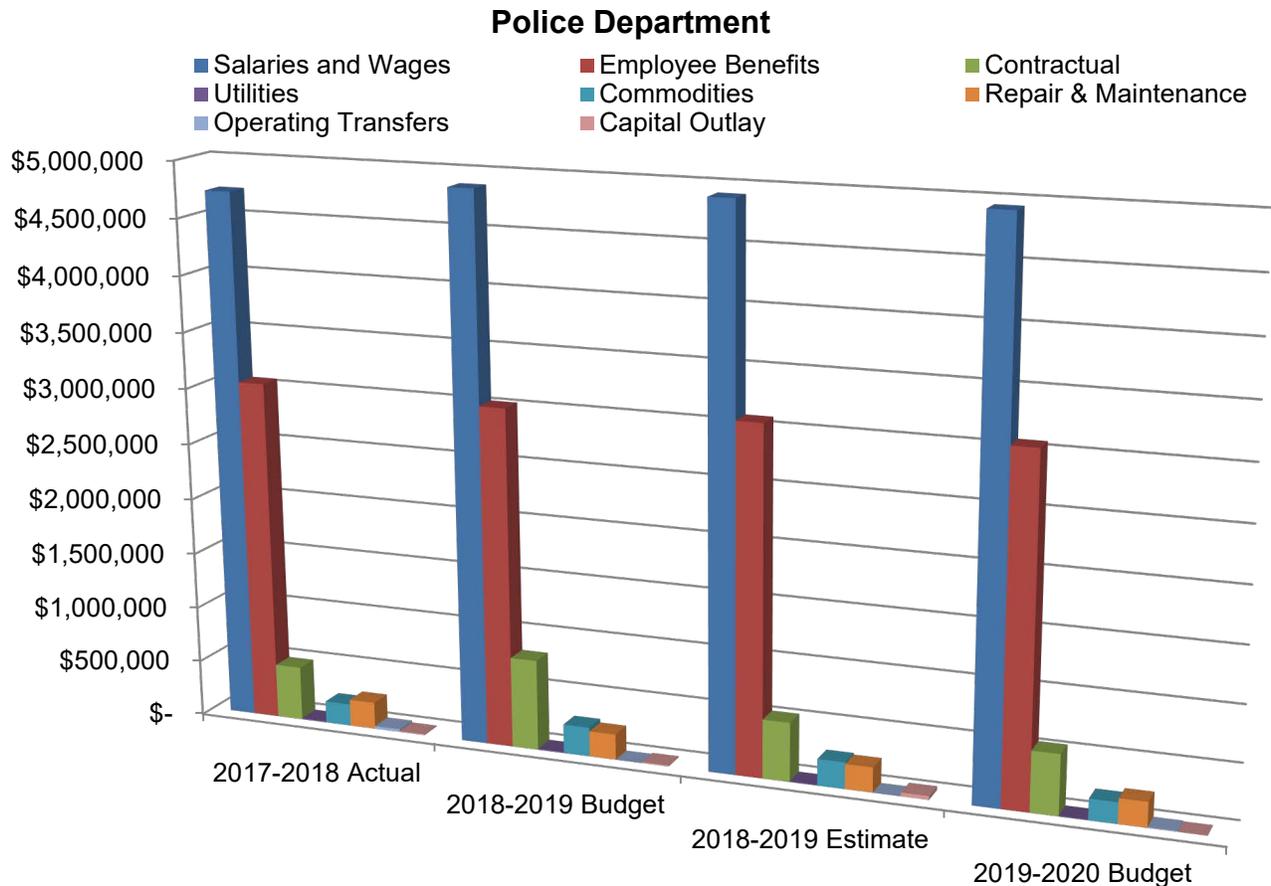


GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0303 - ECONOMIC DEVELOPMENT							
SALARIES & WAGES							
01-0303-1-701000	SALARIES-FULL TIME	113,893	117,075	117,075	123,353	5.36	6,278
	SALARIES		0	117,075	123,353		
SALARIES & WAGES		113,893	117,075	117,075	123,353	5.36	6,278
EMPLOYEE BENEFITS							
01-0303-2-720000	INSURANCE	24,766	26,372	26,138	26,488	0.44	116
01-0303-2-793000	EMPLOYER CONTRIBUTION-IMRF	14,964	15,360	15,463	15,723	2.36	363
01-0303-2-794000	EMPLOYER CONTRIBUTION-FICA	8,299	8,956	8,956	9,437	5.37	481
EMPLOYEE BENEFITS		48,029	50,688	50,557	51,648	1.89	960
CONTRACTUAL							
01-0303-3-721000	INTERGOVERNMENTAL RISK MGMT		923				
01-0303-3-728000	TECHNICAL SERVICE	2,764	5,460	5,110	5,460		
	WEB FEES & ASSISTANCE (DOMAIN FEES, ETC.)		300	300	300		
	DESIGN SERVICES		1,000	1,000	870		
	WEB OPTIMIZATION SERVICES		160	160	300		
	COMMERCIAL REAL ESTATE DATA		2,400	2,200	2,390		
	SITE LISTING SERVICE (BROKER SAVANT)		1,600	1,450	1,600		
	GL # FOOTNOTE TOTAL:		5,460	5,110	5,460		
01-0303-3-729000	ECONOMIC DEVELOPMENT INCENTIVES	376,395	410,000	430,484	413,000	0.73	3,000
	CHEVROLET BUSINESS DISTRICT		87,000	97,484	15,000		
	LINCOLN BUSINESS DISTRICT		12,300	15,000	13,000		
	TOYOTA SCION BUSINESS DISTRICT		15,000	0	20,000		
	WEIL BUSINESS DISTRICT		4,700	3,000	5,000		
	LIBERTY AUTO PLAZA/KIA BUSINESS DISTRICT		135,000	140,000	170,000		
	LIBERTY AUTO CITY BUSINESS DISTRICT		138,000	150,000	150,000		
	NAPLETON FORD		8,000	5,000	10,000		
	NAPLETON MAZDA		10,000	20,000	30,000		
	GL # FOOTNOTE TOTAL:		410,000	430,484	413,000		
01-0303-3-741000	PROMOTION & ACTIVITIES	19,348	5,600	6,300	5,600		
	RETAIL PROMOTION (MOC) EFFORTS		3,000	3,000	3,000		
	BUSINESS ATTRACTION PROMOTIONS		800	800	800		
	LOCAL BUSINESS PROMOTION		1,800	2,500	1,800		
	GL # FOOTNOTE TOTAL:		5,600	6,300	5,600		
CONTRACTUAL		399,430	421,060	441,894	424,060	0.71	3,000
COMMODITIES							
01-0303-5-706000	MATERIALS & SUPPLIES	112	420	420	420		
01-0303-5-722000	POSTAGE	382	680	665	680		
	GENERAL		0	0	180		
	ALL BUSINESS MAILING		0	0	500		
	GL # FOOTNOTE TOTAL:				680		
01-0303-5-726000	TRAVEL, TRAINING, SUBS & DUES	7,672	8,395	8,355	9,173	9.27	778
	AICP/APA MEMBERSHIP STAFF		700	700	700		
	NATIONAL HISTORIC TRUST		350	350	350		
	LOCAL TRAINING		600	600	600		
	LAKE COUNTY PARTNERS		3,625	3,625	4,063		
	INTERNATIONAL COUNCIL OF SHOPPING CENTERS		860	700	700		
	NATIONAL RETAILERS CONFERENCE		1,950	2,100	2,100		
	LAI		310	280	310		
	IL TIF INCREMENT ASSOC (ITIA)		0	0	350		
	GL # FOOTNOTE TOTAL:		8,395	8,355	9,173		
01-0303-5-743000	PRINTING & PUBLICATION	509	1,020	550	1,020		
	ED BROCHURE, RIBBON CUTTING RIBBON, BANNERS, ETC.		1,020	500	1,000		
	STOCK PHOTOS FOR PUBLICATION		0	50	20		
	GL # FOOTNOTE TOTAL:		1,020	550	1,020		
COMMODITIES		8,675	10,515	9,990	11,293	7.40	778
Totals for Dept. 0303 - ECONOMIC DEVELOPMENT		570,027	599,338	619,516	610,354	1.84	11,016

BUDGET DETAIL

GENERAL FUND, POLICE DEPARTMENT

Police Department	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change	
					A to C	B to C
Salaries and Wages	\$ 4,727,703	\$ 4,873,452	\$ 4,912,918	\$ 4,940,075	1.4%	0.6%
Employee Benefits	\$ 3,055,529	\$ 3,022,493	\$ 3,084,938	\$ 3,071,355	1.6%	-0.4%
Contractual	\$ 485,401	\$ 811,421	\$ 530,155	\$ 544,132	-32.9%	2.6%
Utilities	\$ 10,487	\$ 10,250	\$ 8,000	\$ 8,000	-22.0%	0.0%
Commodities	\$ 198,039	\$ 262,862	\$ 239,807	\$ 190,257	-27.6%	-20.7%
Repair & Maintenance	\$ 241,971	\$ 230,301	\$ 225,469	\$ 226,013	-1.9%	0.2%
Operating Transfers	\$ 25,000	\$ -	\$ -	\$ 6,750	-	-
Total Operating Exp.	\$ 8,744,130	\$ 9,210,779	\$ 9,001,287	\$ 8,986,582	-2.4%	-0.2%
Capital Outlay	\$ 7,889	\$ 9,750	\$ 34,176	\$ -	-100.0%	-100.0%
Total Department	\$ 8,752,019	\$ 9,220,529	\$ 9,035,463	\$ 8,986,582	-2.5%	-0.5%





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0501 - POLICE ADMIN, COMMUNICATION & RECORDS							
SALARIES & WAGES							
01-0501-1-701000	SALARIES - UNIFORMED	316,905	323,818	323,818	330,294	2.00	6,476
01-0501-1-702000	SALARIES - CIVILIAN	332,783	329,708	300,000	235,630	(28.53)	(94,078)
	PT RECORDS ASSISTANT		16,000	0	0		
SALARIES & WAGES		649,688	653,526	623,818	565,924	(13.40)	(87,602)
EMPLOYEE BENEFITS							
01-0501-2-720000	INSURANCE	804,662	834,694	849,597	871,591	4.42	36,897
01-0501-2-747000	UNEMPLOYMENT BENEFITS			4,000			
01-0501-2-793000	EMPLOYER CONTRIBUTION IMRF	42,188	41,158	39,000	30,035	(27.03)	(11,123)
01-0501-2-794000	EMP CONTRIBUTION FICA/MEDICARE	28,155	29,894	29,000	22,815	(23.68)	(7,079)
	RECORDS ASSISTANT		1,200	0	0		
EMPLOYEE BENEFITS		875,005	905,746	921,597	924,441	2.06	18,695
CONTRACTUAL							
01-0501-3-705000	CONTRACTUAL SERVICES	294,289	652,890	374,299	383,276	(41.30)	(269,614)
	SECURE SHREDDING SERVICE		800	600	800		
	AUTOMATED RED LIGHT ENFORCEMENT		55,000	55,000	55,000		
	AFTERMATH		500	500	500		
	APPRAISALS & EXPERT SERVICES		500	100	500		
	EMERGENCY NOTIFICATION SYSTEM		7,000	7,000	7,000		
	COLLECTIONS REMITTANCE		6,500	6,500	6,500		
	SUBPOENA FEES		500	350	350		
	REFUNDS		1,000	1,000	1,000		
	DISPATCH CONTRACT		548,690	270,849	279,226		
	NWS MULTI-AGENCY SOFTWARE		500	500	500		
	MDC WIRELESS		9,600	9,600	9,600		
	STARCOM		22,300	22,300	22,300		
	GL # FOOTNOTE TOTAL:		652,890	374,299	383,276		
01-0501-3-721000	INTERGOVMTAL RISK MGMT AGENCY	135,448	97,000	97,000	101,850	5.00	4,850
01-0501-3-728000	MEDICAL SERVICES	6,851	5,935	5,935	5,935		
	MEDICAL EVALUATIONS		1,500	1,500	1,500		
	VACCINATIONS		750	750	750		
	POLYGRAPH EXAMS		500	500	500		
	PSYCHOLOGICAL EXAMS		500	500	500		
	NIPAS MEDICAL EVALUATIONS		1,500	1,500	1,500		
	LEAD SCREENING - 6 OFFICERS		435	435	435		
	HEARING EXAMS		750	750	750		
	GL # FOOTNOTE TOTAL:		5,935	5,935	5,935		
01-0501-3-742000	COPY MACHINE LEASE	2,691	3,000	2,000	2,000	(33.33)	(1,000)
	COPY MACHINE LEASE		0	2,000	2,000		
CONTRACTUAL		439,279	758,825	479,234	493,061	(35.02)	(265,764)
UTILITIES							
01-0501-4-710000	TELEPHONE	10,487	10,250	8,000	8,000	(21.95)	(2,250)
UTILITIES		10,487	10,250	8,000	8,000	(21.95)	(2,250)
COMMODITIES							
01-0501-5-706000	MATERIALS AND SUPPLIES	14,027	14,350	14,350	5,700	(60.28)	(8,650)
	SUPPLIES & MAINTENANCE		1,500	1,500	1,500		
	CLEANING SUPPLIES		500	500	500		
	LOCK-UP SUPPLIES		500	500	500		
	PRISONER MEALS		250	250	250		
	FIRE EXTINGUISHER MAINTENANCE		850	850	850		
	KITCHEN & MEETING SUPPLIES		850	850	850		
	AWARDS AND COMMENDATIONS		1,000	1,000	1,000		
	RECORDS ERGONOMIC STAND UP DESKS (1)		500	500	0		
	SCHEDULING SOFTWARE		7,400	7,400	0		
	MEMORIAL PLAQUE (LABONTE)		750	750	0		
	ADDITIONAL RETIREE PLAQUE		250	250	250		
	GL # FOOTNOTE TOTAL:		14,350	14,350	5,700		



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
01-0501-5-722000	POSTAGE	2,256	2,750	2,750	2,750		
01-0501-5-723000	OFFICE SUPPLIES	10,705	10,000	10,000	10,000		
01-0501-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	4,966	27,887	27,887	23,387	(16.14)	(4,500)
	IACPNET		875	875	875		
	LEXIPOL		4,312	4,312	4,312		
	CONFERENCE & TRAVEL		2,000	2,000	2,000		
	PROFESSIONAL DUES & SUBSCRIPTIONS		3,500	3,500	3,500		
	COMMAND TRAINING		7,200	7,200	7,200		
	DISPATCH STUDY CONTRIBUTION		10,000	10,000	0		
	RECORDS TRAINING		0	0	1,000		
	TARGET SOLUTIONS		0	0	4,500		
	GL # FOOTNOTE TOTAL:		27,887	27,887	23,387		
01-0501-5-736000	CREDIT CARD FEES	2,094	1,950	1,950	1,950		
01-0501-5-743000	PRINTING AND PUBLICATIONS	4,869	7,600	7,600	7,600		
	EMPLOYMENT ADVERTISING		250	250	250		
	DEPARTMENT FORMS		1,500	1,500	1,500		
	LEGAL UPDATES		500	500	500		
	ILCS CHARGING WEBSITE		100	100	100		
	TRAFFIC CITATIONS		1,000	1,000	1,000		
	NON-TRAFFIC CITATIONS		1,000	1,000	1,000		
	WARNING TICKETS		500	500	500		
	RACIAL PROFILING COMPLIANCE		750	750	750		
	DEPARTMENT STATIONARY		500	500	500		
	BUSINESS CARDS		250	250	250		
	FIELD GUIDES		1,000	1,000	1,000		
	CRASH REPORT PRINTER SUPPLIES		250	250	250		
	GL # FOOTNOTE TOTAL:		7,600	7,600	7,600		
01-0501-5-752000	UNIFORMS	2,353	2,500	500	3,000	20.00	500
01-0501-5-799000	MISCELLANEOUS	271	11,700	11,000	10,700	(8.55)	(1,000)
	MISCELLANEOUS EXPENSES		1,000	1,000	700		
	ACA COMPLIANCE		700	0	0		
	SECURE VEHICLE STORAGE FENCING		10,000	10,000	10,000		
	GL # FOOTNOTE TOTAL:		11,700	11,000	10,700		
COMMODITIES		41,541	78,737	76,037	65,087	(17.34)	(13,650)
REPAIRS & MAINTENANCE							
01-0501-7-714000	MAINT MOTOR VEHICLE FEES	11,345					
01-0501-7-715000	MAINTENANCE OTHER EQUIPMENT	7,228	12,750	9,000	10,000	(21.57)	(2,750)
	MISCELLANEOUS EQUIPMENT MAINTENANCE		1,750	1,000	1,750		
	UPS MAINTENANCE		500	500	500		
	MDC MAINTENANCE		500	500	500		
	RADIO MAINTENANCE		750	250	500		
	ROUTER MAINTENANCE		2,500	0	0		
	DATA LINK		6,000	6,000	6,000		
	RADAR SPEED SIGN DATA CLOUD ACCESS		750	750	750		
	GL # FOOTNOTE TOTAL:		12,750	9,000	10,000		
REPAIRS & MAINTENANCE		18,573	12,750	9,000	10,000	(21.57)	(2,750)
TRANSFERS							
01-0501-8-787000	TRANSFER ETSB	18,047					
01-0501-8-788000	TRANSFER BUILDING IMPR FUND	10,000					
01-0501-8-789000	TECHNOLOGY EQUIP. & REPLACE	25,000			6,750		6,750
	TERF USER CHARGES (INCLUDES GIS)		0	0	6,750		
TRANSFERS		53,047			6,750		6,750
Totals for Dept. 0501 - POLICE ADMIN, COMMUNICATION & RECORDS		2,087,620	2,419,834	2,117,686	2,073,263	(14.32)	(346,571)



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0502 - POLICE PATROL							
SALARIES & WAGES							
01-0502-1-701000	SALARIES - UNIFORMED	3,218,761	3,349,754	3,400,000	3,379,713	0.89	29,959
SALARIES & WAGES		3,218,761	3,349,754	3,400,000	3,379,713	0.89	29,959
EMPLOYEE BENEFITS							
01-0502-2-740000	SICK LEAVE BUYBACK	95,335					
01-0502-2-786000	EMPLOYER CONTRIB-POL PENSION	2,016,850	2,016,848	2,016,985	2,068,130	2.54	51,282
01-0502-2-794000	EMP CONTRIBUTION FICA/MEDICARE	45,707	48,945	48,945	49,325	0.78	380
EMPLOYEE BENEFITS		2,157,892	2,065,793	2,065,930	2,117,455	2.50	51,662
CONTRACTUAL							
01-0502-3-705000	CONTRACTUAL SERVICES	962	2,275	1,200	1,200	(47.25)	(1,075)
	TOWING SERVICES		1,500	1,200	1,200		
	JOINT TRAINING DRILL W/FIRE - OUTSIDE AGENCIES		775	0	0		
	GL # FOOTNOTE TOTAL:		2,275	1,200	1,200		
01-0502-3-730000	EQUIPMENT RENTAL AND USER FEES	7,575	7,575	7,575	7,575		
	NIPAS EST		4,800	4,800	4,800		
	NIPAS MOBILE FIELD FORCE		1,005	1,005	1,005		
	NIPAS MUTUAL AID		400	400	400		
	LAKE COUNTY MAJOR CRIME TASK FORCE		500	500	500		
	ILEAS		120	120	120		
	MAJOR CRASH ASSISTANCE TEAM		250	250	250		
	CRIMESTOPPERS CONTRIBUTION		500	500	500		
	GL # FOOTNOTE TOTAL:		7,575	7,575	7,575		
CONTRACTUAL		8,537	9,850	8,775	8,775	(10.91)	(1,075)
COMMODITIES							
01-0502-5-706000	MATERIALS AND SUPPLIES	32,992	50,775	39,000	28,450	(43.97)	(22,325)
	LETHAL AMMUNITION		9,000	9,000	9,000		
	LESS LETHAL AMMUNITION		3,000	3,000	3,000		
	WEAPONS MAINTENANCE		5,000	5,000	5,000		
	SQUAD CAR SUPPLIES		2,500	2,500	2,500		
	RANGE SUPPLIES		1,250	1,250	1,250		
	MISCELLANEOUS		1,500	1,500	1,500		
	HEAVY DUTY OFFICE CHAIRS FOR PATROL (3)		800	800	800		
	GAYLORD BOXES FOR FIRING RANGE		3,900	3,900	3,900		
	FIRST AID BAGS FOR SQUADS		500	500	500		
	REPLACEMENT CABINETS FOR SQUAD ROOM		0	1,300	0		
	TRUNK VAULTS (5)		7,200	9,000	0		
	REPLACEMENT DRY ERASE BOARDS/SQUAD ROOM		250	250	0		
	FORCED ENTRY TOOLS FOR PATROL SQUADS (10 SETS)		3,000	0	0		
	BALLISTIC PLATE CARRIERS (15 SETS)		8,500	0	0		
	TOURNIQUETS FOR OFFICERS (45)		3,375	0	0		
	REPLACEMENT RIFLE BULLET TRAP BLOCKS		1,000	1,000	1,000		
	GL # FOOTNOTE TOTAL:		50,775	39,000	28,450		
01-0502-5-720000	DUI EQUIPMENT	18,264	24,000	17,000	2,500	(89.58)	(21,500)
	DUI ENFORCEMENT SUPPLIES		2,000	2,000	2,500		
	LEGAL IN-SERVICE TRAINING		7,000	0	0		
	IN-VEHICLE/SQUAD ROOM CRASH & CITATION PRINTERS		15,000	15,000	0		
	GL # FOOTNOTE TOTAL:		24,000	17,000	2,500		
01-0502-5-720001	DRUG EXPENSES	15,956					
01-0502-5-720002	GENERAL SEIZURE	10,000	1,000	1,000	1,000		
01-0502-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	19,681	34,750	34,370	33,370	(3.97)	(1,380)
	BASIC RECRUIT TRAINING (2 RECRUITS)		7,500	7,500	7,500		
	ANNUAL IN-SERVICE TRAINING		8,000	8,000	8,000		
	NEMRT MEMBERSHIP		4,500	4,500	4,500		
	MILO SYSTEM MAINTENANCE		750	750	750		
	MISCELLANEOUS TRAINING		6,500	6,500	6,500		



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE	
	LESS LETHAL TRAINING AMMUNITION		2,000	2,000	1,000			
	TASER CONTRACT 2018-2023		4,500	5,120	5,120			
	JOINT TRAINING DRILL W/FIRE - EXPENDABLES		1,000	0	0			
	GL # FOOTNOTE TOTAL:		34,750	34,370	33,370			
01-0502-5-752000	UNIFORMS	30,314	33,350	33,350	29,350	(11.99)	(4,000)	
	SEMI-ANNUAL UPDATES		20,000	20,000	20,000			
	BODY ARMOR (GRANT REIMBURSES 50%)		5,000	5,000	5,000			
	NIPAS UNIFORMS - EST		2,100	2,100	2,100			
	BICYCLE UNIFORMS		1,250	1,250	1,250			
	NIPAS UNIFORMS - MFF		1,000	1,000	1,000			
	DRESS UNIFORMS/HONOR GUARD		4,000	4,000	0			
	GL # FOOTNOTE TOTAL:		33,350	33,350	29,350			
01-0502-5-799000	MISCELLANEOUS		100	100	100			
COMMODITIES			127,207	143,975	124,820	94,770	(34.18)	(49,205)
CAPITAL								
01-0502-6-790000	CAPITAL OUTLAY		5,250	30,248		(100.00)	(5,250)	
	REPLACEMENT BATONS (35)		5,250	5,145	0			
	LAPTOPS		0	25,103	0			
	GL # FOOTNOTE TOTAL:		5,250	30,248				
CAPITAL			5,250	30,248		(100.00)	(5,250)	
REPAIRS & MAINTENANCE								
01-0502-7-714000	MAINT MOTOR VEHICLE FEES	167,135	192,201	192,201	196,045	2.00	3,844	
01-0502-7-715000	MAINTENANCE OTHER EQUIPMENT	17,578	25,350	24,268	19,968	(21.23)	(5,382)	
	EQUIPMENT & TOOL MAINTENANCE		6,000	6,000	6,000			
	RANGE MAINTENANCE		1,500	1,500	1,500			
	TASERS ANNUAL MAINTENANCE (2015-2019, 2016-2020)		3,200	2,118	2,118			
	LIVESCAN SYSTEM MAINTENANCE		4,750	4,750	4,750			
	BUILDING CAMERA SYSTEM SOFTWARE MAINTENANCE		900	900	1,100			
	FLEET/BUILDING INSPECTION & FTO SOFTWARE		4,500	4,500	4,500			
	REPLACEMENT ASP TRAINING GEAR		1,700	1,700	0			
	REPLACEMENT SIMS TRAINING GEAR		900	900	0			
	REPLACEMENT DEFENSIVE TACTICS PROTECTIVE SUIT		1,900	1,900	0			
	GL # FOOTNOTE TOTAL:		25,350	24,268	19,968			
REPAIRS & MAINTENANCE			184,713	217,551	216,469	216,013	(0.71)	(1,538)
Totals for Dept. 0502 - POLICE PATROL			5,697,110	5,792,173	5,846,242	5,816,726	0.42	24,553



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0503 - POLICE-INVESTIGATIONS							
SALARIES & WAGES							
01-0503-1-701000	SALARIES - UNIFORMED	745,633	742,209	780,000	864,092	16.42	121,883
SALARIES & WAGES		745,633	742,209	780,000	864,092	16.42	121,883
EMPLOYEE BENEFITS							
01-0503-2-740000	SICK LEAVE BUYBACK			49,000			
01-0503-2-794000	EMP CONTRIBUTION FICA/MEDICARE	8,497	9,042	9,547	12,529	38.56	3,487
EMPLOYEE BENEFITS		8,497	9,042	58,547	12,529	38.56	3,487
CONTRACTUAL							
01-0503-3-705000	CONTRACTUAL SERVICES	5,475	9,235	9,235	9,235		
	CRITICAL REACH/APBNET		435	435	435		
	INVESTIGATIONS SECURE INTERNET		1,200	1,200	1,200		
	CLEAR - ONLINE INVESTIGATIVE SEARCH ENGINE		3,000	3,000	3,000		
	LEADS ONLINE		3,000	3,000	3,000		
	LANTERN SOFTWARE		800	800	800		
	ERAD SOFTWARE		800	800	800		
	GL # FOOTNOTE TOTAL:		9,235	9,235	9,235		
01-0503-3-756000	NORTHERN ILLINOIS CRIME LAB	31,584	32,311	32,311	32,311		
	ANNUAL ASSESSMENT		30,811	30,811	30,811		
	STATE'S ATTORNEY'S FORENSIC LAB ASSESSMENT		1,500	1,500	1,500		
	GL # FOOTNOTE TOTAL:		32,311	32,311	32,311		
CONTRACTUAL		37,059	41,546	41,546	41,546		
COMMODITIES							
01-0503-5-706000	MATERIALS AND SUPPLIES	14,484	19,300	19,300	7,250	(62.44)	(12,050)
	EVIDENCE SUPPLIES		3,000	3,000	3,000		
	BEAST SOFTWARE LICENSES/MAINTENANCE		3,750	3,750	3,750		
	DIGITAL EVIDENCE STORAGE		500	500	500		
	EVIDENCE VIDEO REDACTION SOFTWARE (2 LICENSES)		8,900	8,900	0		
	COVERT TRAIL CAMERAS		3,150	3,150	0		
	GL # FOOTNOTE TOTAL:		19,300	19,300	7,250		
01-0503-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	170	1,000	750	1,000		
01-0503-5-752000	UNIFORMS	3,685	5,600	5,600	6,400	14.29	800
01-0503-5-786000	DRUG FORFEITURE EXPENSES				2,000		2,000
	PRORATED PORTION OF VEHICLE FENCING PROJECT		0	0	2,000		
01-0503-5-799000	MISCELLANEOUS		500			(100.00)	(500)
COMMODITIES		18,339	26,400	25,650	16,650	(36.93)	(9,750)
CAPITAL							
01-0503-6-790000	CAPITAL OUTLAY	7,889	4,500	3,928		(100.00)	(4,500)
	EVIDENCE DRYING CABINET		4,500	3,928	0		
CAPITAL		7,889	4,500	3,928		(100.00)	(4,500)
REPAIRS & MAINTENANCE							
01-0503-7-714000	MAINT MOTOR VEHICLE FEES	13,915					
REPAIRS & MAINTENANCE		13,915					
Totals for Dept. 0503 - POLICE-INVESTIGATIONS		831,332	823,697	909,671	934,817	13.49	111,120

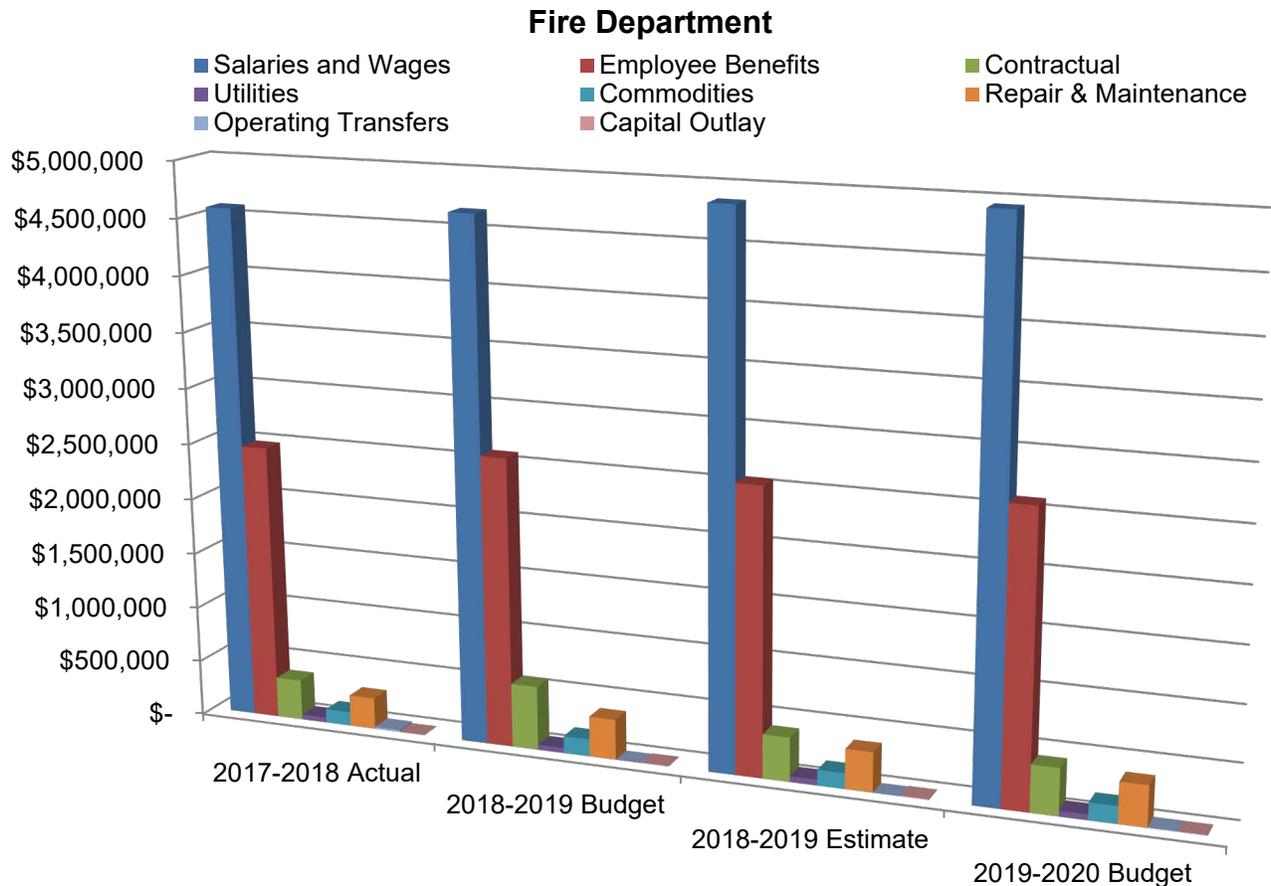


GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0504 - POLICE-PUBLIC EDUCATION							
COMMODITIES							
01-0504-5-706000	MATERIALS AND SUPPLIES	9,435	10,250	10,250	10,250		
	PUBLIC EDUCATION SUPPLIES		10,250	10,250	10,250		
COMMODITIES		9,435	10,250	10,250	10,250		
Totals for Dept. 0504 - POLICE-PUBLIC EDUCATION		9,435	10,250	10,250	10,250		
Dept. 0505 - POLICE-COMMUNITY SERVICES							
SALARIES & WAGES							
01-0505-1-702000	SALARIES - CIVILIAN	113,621	127,963	109,100	130,346	1.86	2,383
SALARIES & WAGES		113,621	127,963	109,100	130,346	1.86	2,383
EMPLOYEE BENEFITS							
01-0505-2-740000	SICK LEAVE BUYBACK		25,000	25,000		(100.00)	(25,000)
	SICK LEAVE BUYBACK		25,000	0	0		
01-0505-2-793000	EMPLOYER CONTRIBUTION IMRF	5,515	7,122	6,070	6,959	(2.29)	(163)
01-0505-2-794000	EMP CONTRIBUTION FICA/MEDICARE	8,620	9,790	7,794	9,971	1.85	181
EMPLOYEE BENEFITS		14,135	41,912	38,864	16,930	(59.61)	(24,982)
CONTRACTUAL							
01-0505-3-751000	ANIMAL CARE	526	1,200	600	750	(37.50)	(450)
CONTRACTUAL		526	1,200	600	750	(37.50)	(450)
COMMODITIES							
01-0505-5-706000	MATERIALS AND SUPPLIES	500	500	250	500		
01-0505-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	174	500	300	500		
01-0505-5-752000	UNIFORMS	843	2,500	2,500	2,500		
	CSO UNIFORMS		1,500	1,500	1,500		
	CROSSING GUARD UNIFORMS		1,000	1,000	1,000		
	GL # FOOTNOTE TOTAL:		2,500	2,500	2,500		
COMMODITIES		1,517	3,500	3,050	3,500		
REPAIRS & MAINTENANCE							
01-0505-7-714000	MAINTENANCE VEHICLES	24,770					
REPAIRS & MAINTENANCE		24,770					
Totals for Dept. 0505 - POLICE-COMMUNITY SERVICES		154,569	174,575	151,614	151,526	(13.20)	(23,049)

BUDGET DETAIL

GENERAL FUND, FIRE DEPARTMENT

Fire Department	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change	
					A to C	B to C
Salaries and Wages	\$ 4,582,762	\$ 4,664,556	\$ 4,865,267	\$ 4,946,390	6.0%	1.7%
Employee Benefits	\$ 2,478,119	\$ 2,587,922	\$ 2,557,823	\$ 2,601,044	0.5%	1.7%
Contractual	\$ 364,564	\$ 575,131	\$ 399,229	\$ 423,471	-26.4%	6.1%
Utilities	\$ 45,302	\$ 46,300	\$ 51,915	\$ 52,900	14.3%	1.9%
Commodities	\$ 123,840	\$ 156,873	\$ 142,000	\$ 156,874	0.0%	10.5%
Repair & Maintenance	\$ 282,883	\$ 363,482	\$ 360,258	\$ 369,684	1.7%	2.6%
Operating Transfers	\$ 16,000	\$ -	\$ -	\$ 6,750	-	-
Total Operating Exp.	\$ 7,893,470	\$ 8,394,264	\$ 8,376,492	\$ 8,557,113	1.9%	2.2%
Capital Outlay	\$ 563	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	0.0%
Total Department	\$ 7,894,033	\$ 8,399,264	\$ 8,381,492	\$ 8,562,113	1.9%	2.2%





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0601 - FIRE-ADMINISTRATION							
SALARIES & WAGES							
01-0601-1-701000	SALARIES-UNIFORMED FULL-TIME	246,440	257,899	257,899	268,642	4.17	10,743
01-0601-1-704000	SALARIES-CIVILIAN	62,755	62,985	62,985	66,014	4.81	3,029
SALARIES & WAGES		309,195	320,884	320,884	334,656	4.29	13,772
EMPLOYEE BENEFITS							
01-0601-2-793000	EMPLOYER CONTRIBUTION IMRF	8,092	8,264	8,264	8,415	1.83	151
01-0601-2-794000	EMP CONTRIBUTION FICA/MEDICARE	7,800	8,558	8,558	8,945	4.52	387
EMPLOYEE BENEFITS		15,892	16,822	16,822	17,360	3.20	538
CONTRACTUAL							
01-0601-3-742000	COPY MACHINE LEASE	1,540	4,750	4,750	4,800	1.05	50
	LEASE OF PHOTO COPIER - (3 YEAR LEASE)		4,000	4,000	4,000		
	PAPER AND SUPPLIES		750	750	800		
	GL # FOOTNOTE TOTAL:		4,750	4,750	4,800		
CONTRACTUAL		1,540	4,750	4,750	4,800	1.05	50
UTILITIES							
01-0601-4-710000	TELEPHONE	24,132	19,000	24,260	24,500	28.95	5,500
	TELEPHONE SERVICES		19,000	24,260	24,500		
UTILITIES		24,132	19,000	24,260	24,500	28.95	5,500
COMMODITIES							
01-0601-5-722000	POSTAGE	839	1,600	1,335	1,385	(13.44)	(215)
	POSTAGE		1,465	1,200	1,250		
	POSTAGE MACHINE		135	135	135		
	GL # FOOTNOTE TOTAL:		1,600	1,335	1,385		
01-0601-5-723000	OFFICE SUPPLIES	2,618	3,000	3,000	3,000		
01-0601-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	716	5,755	4,143	5,743	(0.21)	(12)
	DUES-LAKE COUNTY FIRE CHIEFS		125	125	125		
	DUES-ILLINOIS FIRE CHIEFS		560	560	560		
	DUES-INTERNATIONAL ASSOCIATION OF FIRE CHIEFS		430	418	418		
	DUES-METROPOLITAN FIRE CHIEFS		40	40	40		
	TRAINING		1,600	0	1,600		
	TUITION REIMBURSEMENT		3,000	3,000	3,000		
	GL # FOOTNOTE TOTAL:		5,755	4,143	5,743		
01-0601-5-799000	MISCELLANEOUS	431	500	787	500		
COMMODITIES		4,604	10,855	9,265	10,628	(2.09)	(227)
CAPITAL							
01-0601-6-790000	CAPITAL OUTLAY		5,000	5,000	5,000		
CAPITAL			5,000	5,000	5,000		
TRANSFERS							
01-0601-8-789000	TECHNOLOGY EQUIP. & REPLACE	16,000			6,750		6,750
	TERF USER CHARGES (INCLUDES GIS)		0	0	6,750		
TRANSFERS		16,000			6,750		6,750
Totals for Dept. 0601 - FIRE-ADMINISTRATION		371,363	377,311	380,981	403,694	6.99	26,383



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0602 - FIRE PREVENTION							
SALARIES & WAGES							
01-0602-1-701000	SALARIES-UNIFORMED FULL-TIME	129,950	132,333	132,333	134,980	2.00	2,647
01-0602-1-704000	SALARIES-CIVILIAN	31,977	28,210	25,000	31,188	10.56	2,978
SALARIES & WAGES		161,927	160,543	157,333	166,168	3.50	5,625
EMPLOYEE BENEFITS							
01-0602-2-793000	EMPLOYER CONTRIBUTION IMRF	4,202	3,701	3,701	3,975	7.40	274
01-0602-2-794000	EMP CONTRIBUTION FICA/MEDICARE	2,442	2,328	2,328	4,343	86.55	2,015
EMPLOYEE BENEFITS		6,644	6,029	6,029	8,318	37.97	2,289
CONTRACTUAL							
01-0602-3-705000	CONTRACTUAL SERVICES	1,500	3,000	3,000	3,000		
CONTRACTUAL		1,500	3,000	3,000	3,000		
COMMODITIES							
01-0602-5-723000	OFFICE SUPPLIES	463					
01-0602-5-724000	PUBLIC EDUCATION	1,716	2,060	2,060	2,060		
	INSPECTION FORMS		660	660	660		
	SCHOOL HANDOUTS		500	500	500		
	CAMERA REPAIRS AND SUPPLIES		300	300	300		
	MISCELLANEOUS		600	600	600		
	GL # FOOTNOTE TOTAL:		2,060	2,060	2,060		
01-0602-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,391	5,850	5,445	5,950	1.71	100
	DUES		1,000	1,000	1,000		
	PUBLICATIONS		1,400	1,495	1,500		
	SCHOOLS AND CONFERENCES		3,000	2,500	3,000		
	LAKE COUNTY NIPET DUES		150	150	150		
	CAR SEAT TECH CERTIFICATIONS		300	300	300		
	GL # FOOTNOTE TOTAL:		5,850	5,445	5,950		
COMMODITIES		5,570	7,910	7,505	8,010	1.26	100
REPAIRS & MAINTENANCE							
01-0602-7-714000	MAINT MOTOR VEHICLE FEES	9,380					
01-0602-7-715000	MAINTENANCE OTHER EQUIPMENT		200	200	200		
REPAIRS & MAINTENANCE		9,380	200	200	200		
Totals for Dept. 0602 - FIRE PREVENTION		185,021	177,682	174,067	185,696	4.51	8,014



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0603 - FIRE-EMERGENCY SERVICES							
SALARIES & WAGES							
01-0603-1-701000	SALARIES-UNIFORMED FULL-TIME	4,072,018	4,143,429	4,347,350	4,405,072	6.31	261,643
	OVERTIME		0	400,000	140,000		
	ACTING SHIFT COMMANDER OVERTIME		0	6,000	10,000		
	GOOD ATTENDANCE INCENTIVE OLD PROGRAM		0	8,167	13,000		
	STRAIGHT TIME TECHNICAL RESCUE TRAINING		0	18,000	28,800		
	TRAINING INSTRUCTOR OVERTIME		0	6,500	7,000		
	REGULAR SALARIES		0	3,908,683	4,206,272		
	GL # FOOTNOTE TOTAL:			4,347,350	4,405,072		
	SALARIES & WAGES	4,072,018	4,143,429	4,347,350	4,405,072	6.31	261,643
EMPLOYEE BENEFITS							
01-0603-2-720000	INSURANCE	916,842	1,006,319	975,000	1,011,007	0.47	4,688
01-0603-2-787000	EMPLOYER CONTRIB-FIRE PENSION	1,480,532	1,497,098	1,497,400	1,497,098		
	EMPLOYER CONTRIBUTION-REPLACEMENT TAX		10,000	10,000	10,000		
	FIRE PENSIONS - EMPLOYER CONTRIBUTION		1,487,098	1,487,400	1,487,098		
	GL # FOOTNOTE TOTAL:		1,497,098	1,497,400	1,497,098		
01-0603-2-789000	PAID ON CALL PENSIONS	2,800	2,800	2,800	2,800		
01-0603-2-794000	EMP CONTRIBUTION FICA/MEDICARE	54,852	58,278	59,196	63,874	9.60	5,596
	EMPLOYEE BENEFITS	2,455,026	2,564,495	2,534,396	2,574,779	0.40	10,284
CONTRACTUAL							
01-0603-3-705000	CONTRACTUAL SERVICES	132,520	325,185	139,644	143,937	(55.74)	(181,248)
	CONTRACTUAL SERVICES		324,025	138,431	142,712		
	E DISPATCH PAGING		650	650	650		
	ACTIVE 911 DISPATCH SUBSCRIPTION		510	563	575		
	GL # FOOTNOTE TOTAL:		325,185	139,644	143,937		
01-0603-3-721000	INTERGOVMTAL RISK MGMT AGENCY	105,401	111,000	111,000	116,550	5.00	5,550
01-0603-3-728000	TECHNICAL SERVICES	104,087	108,201	119,941	133,780	23.64	25,579
	TEAM PHYSICALS		5,800	3,800	6,000		
	COLLECTION AGENCY		2,500	2,500	2,500		
	RESPIRATORY PHYSICALS AND TB		2,200	2,200	2,200		
	AUDIOMETRIC TESTING		500	0	500		
	ANDRES MEDICAL AMBULANCE BILLING SERVICE FEE		49,000	49,000	50,000		
	TECH SUPPORT FIRE HOUSE		600	0	0		
	FIRE DISTRICT SHARE-KNOLLWOOD CONTRACT		26,651	40,636	50,625		
	INTERNET		16,560	16,560	16,800		
	FORM STACK ANNUAL SERVICE		390	390	400		
	FIRE AND POLICE COMMISSION TESTING		4,000	2,400	2,000		
	GIS WITH COUNTRYSIDE FPD		0	0	300		
	FIRE MANAGER SCHEDULING SOFTWARE		0	2,455	2,455		
	GL # FOOTNOTE TOTAL:		108,201	119,941	133,780		
01-0603-3-730000	RENTAL & USER FEES	13,235	13,245	13,245	13,480	1.77	235
	MABAS ASSESSMENT		650	650	700		
	LAKE COUNTY SRT DUES		5,275	5,275	5,460		
	PARAMEDIC CE FEES		6,720	6,720	6,720		
	METROPOLITAN SUPPORT SERVICES (MESS)		600	600	600		
	GL # FOOTNOTE TOTAL:		13,245	13,245	13,480		
	CONTRACTUAL	355,243	557,631	383,830	407,747	(26.88)	(149,884)
COMMODITIES							
01-0603-5-707000	FIREFIGHTER SUPPLIES	24,422	23,612	23,571	23,630	0.08	18
	A - FIREFIGHTER SUPPLIES		4,400	4,400	4,400		
	C - EMS SUPPLIES/REPAIRS		15,612	15,571	15,630		
	D - DIVERS		3,600	3,600	3,600		
	GL # FOOTNOTE TOTAL:		23,612	23,571	23,630		



GL NUMBER	DESCRIPTION	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
		ACTIVITY	APPROVED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
01-0603-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	30,729	42,966	30,129	42,356	(1.42)	(610)
	DUES/PUBLICATION		200	200	250		
	LAKE COUNTY CHIEFS DUES X 4		200	200	200		
	FIREFIGHTER TRAINING		11,700	11,700	11,700		
	ELECTIVE TRAINING		15,000	6,000	14,000		
	VIDEO CONFERENCING INTERNET SERVICE		5,326	5,326	6,000		
	FD INSTRUCTOR CONFERENCE		2,000	2,000	2,000		
	TARGET SOLUTIONS TRAINING RECORDS MANAGEMENT		3,840	3,840	3,906		
	NEW DIVER AND SWIFTWATER TECH		500	0	2,000		
	BLUE CARD INCIDENT COMMAND TRAINING		4,200	0	1,500		
	INTERNET VIDEO CONFERENCING		0	863	800		
	GL # FOOTNOTE TOTAL:		42,966	30,129	42,356		
01-0603-5-799000	MISCELLANEOUS		1,000	1,000	1,000		
COMMODITIES		55,151	67,578	54,700	66,986	(0.88)	(592)
TRANSFERS							
01-0603-8-787000	TRANSFER ETSB	12,031					
TRANSFERS		12,031					
Totals for Dept. 0603 - FIRE-EMERGENCY SERVICES		6,949,469	7,333,133	7,320,276	7,454,584	1.66	121,451



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0604 - FIRE-SUPPORT SERVICES							
SALARIES & WAGES							
01-0604-1-701000	SALARIES-UNIFORMED FULL-TIME	39,622	39,700	39,700	40,494	2.00	794
SALARIES & WAGES		39,622	39,700	39,700	40,494	2.00	794
EMPLOYEE BENEFITS							
01-0604-2-794000	EMP CONTRIBUTION FICA/MEDICARE	557	576	576	587	1.91	11
EMPLOYEE BENEFITS		557	576	576	587	1.91	11
CONTRACTUAL							
01-0604-3-705000	CONTRACTUAL SERVICES	6,281	9,750	7,649	7,924	(18.73)	(1,826)
	ENROUTE MOBILE SOFTWARE		1,550	1,575	1,500		
	MDC WIRELESS		8,000	4,850	5,200		
	STARCOM		200	1,224	1,224		
	GL # FOOTNOTE TOTAL:		9,750	7,649	7,924		
CONTRACTUAL		6,281	9,750	7,649	7,924	(18.73)	(1,826)
UTILITIES							
01-0604-4-709000	UTILITIES - STATION 3	21,170	27,300	27,655	28,400	4.03	1,100
	NORTH SHORE GAS		13,500	12,000	13,000		
	COM ED		11,500	10,500	10,000		
	LAKE COUNTY PUBLIC WORKS WATER		1,100	900	1,000		
	COMCAST STATION 3		1,200	4,255	4,400		
	GL # FOOTNOTE TOTAL:		27,300	27,655	28,400		
UTILITIES		21,170	27,300	27,655	28,400	4.03	1,100
COMMODITIES							
01-0604-5-706000	MATERIALS AND SUPPLIES	13,763	15,000	15,000	15,000		
01-0604-5-707000	FIREFIGHTER SUPPLIES	24,777	31,180	31,180	31,900	2.31	720
	A - FIREFIGHTER SUPPLIES		9,400	9,400	9,400		
	B - FIREFIGHTER SUPPLIES (TURNOUT GEAR)		21,780	21,780	22,500		
	GL # FOOTNOTE TOTAL:		31,180	31,180	31,900		
01-0604-5-752000	UNIFORMS	19,975	24,350	24,350	24,350		
	27 FF'S X \$500.00		13,500	13,000	13,500		
	9 LIEUTENANTS		4,500	4,500	4,500		
	3 ASSISTANT CHIEFS		1,500	1,500	1,500		
	1 ASSISTANT CHIEF FIRE PREVENTION BUREAU		500	500	500		
	1 CHIEF		500	500	500		
	1 SECRETARY		350	350	350		
	CLASS A UNIFORMS AND BADGES		1,500	1,500	1,500		
	FIRE PREVENTION BUREAU PART TIME		500	500	500		
	1 DEPUTY FIRE CHIEF		500	500	500		
	PATCHES - BADGES		1,000	1,500	1,000		
	GL # FOOTNOTE TOTAL:		24,350	24,350	24,350		
COMMODITIES		58,515	70,530	70,530	71,250	1.02	720
CAPITAL							
01-0604-6-790000	CAPITAL OUTLAY	563					
CAPITAL		563					
REPAIRS & MAINTENANCE							
01-0604-7-712000	MAINTENANCE BUILDINGS	22,554	24,000	22,940	24,000		
	FIRE EXTINGUISHER INSPECTIONS		1,200	700	1,000		
	STATION FURNISHINGS		1,200	1,200	1,400		
	GENERAL BUILDING MAINTENANCE		7,500	9,000	8,000		
	OVERHEAD DOORS		4,000	4,000	3,000		
	MISCELLANEOUS TOOLS AND SUPPLIES		800	800	800		
	HVAC		3,500	3,500	4,000		
	SEPTIC STATION 3		400	400	400		
	ELEVATOR STATION 1		4,000	2,000	3,600		
	FIRE SPRINKLER SERVICE		600	200	425		
	HOOD AND DUCT SYSTEM SERVICE TESTING		800	800	900		

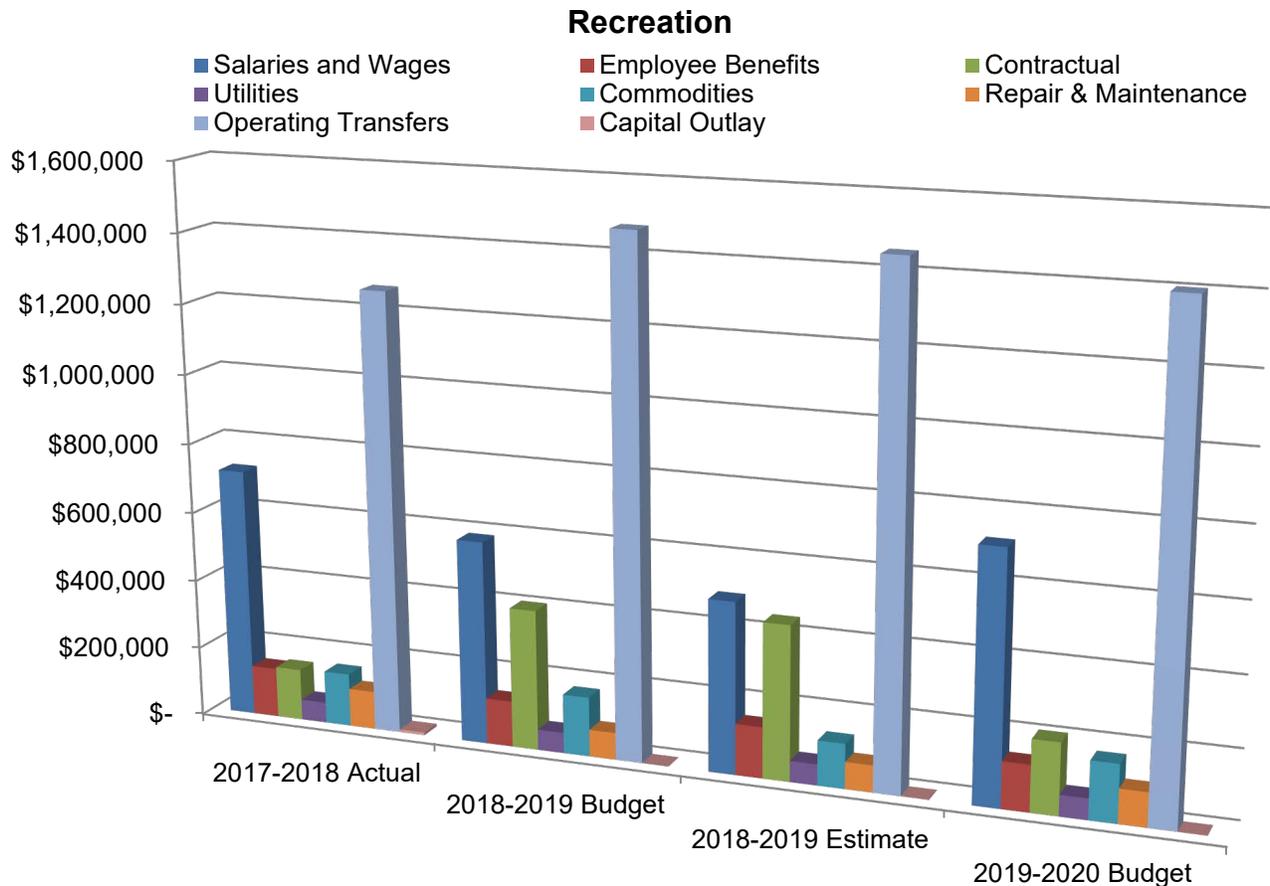


GL NUMBER	DESCRIPTION	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	
		ACTIVITY	APPROVED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
	PEST CONTROL		0	50	150			
	FIRE ALARM		0	290	325			
	GL # FOOTNOTE TOTAL:		24,000	22,940	24,000			
01-0604-7-713000	MAINTENANCE GROUNDS	1,551	2,000	2,000	2,000			
	LAWN MAINTENANCE ST 1-2		500	500	500			
	LANDSCAPING		1,500	1,500	1,500			
	GL # FOOTNOTE TOTAL:		2,000	2,000	2,000			
01-0604-7-714000	MAINT MOTOR VEHICLE FEES	219,700	295,082	295,082	300,984	2.00	5,902	
	FLEET MAINTENANCE		295,082	295,082	300,984			
01-0604-7-715000	MAINTENANCE OTHER EQUIPMENT	29,698	42,200	40,036	42,500	0.71	300	
	CYLINDER HYDRO TESTS		200	200	200			
	BREATHING AIR TESTING		2,000	2,000	2,000			
	SCBA MAINTENANCE		4,000	2,851	4,000			
	MISCELLANEOUS EQUIPMENT		1,200	1,200	1,200			
	GROUND LADDER TESTING		1,600	1,600	1,600			
	SAW, HURST TOOLS		3,200	1,185	3,000			
	COMPUTER INSTALL		6,000	6,000	6,000			
	RADIO/PAGER MAINTENANCE		2,000	3,000	2,500			
	CAD MAINTENANCE		1,000	1,000	1,000			
	MDC MAINTENANCE		2,000	2,000	2,000			
	BASE RADIO MAINTENANCE		3,000	3,000	3,000			
	STATION ALERT MAINTENANCE		1,000	1,000	1,000			
	CHANGE OVER - VEHICLES		15,000	15,000	15,000			
	GL # FOOTNOTE TOTAL:		42,200	40,036	42,500			
REPAIRS & MAINTENANCE			273,503	363,282	360,058	369,484	1.71	6,202
TRANSFERS								
01-0604-8-789000	TRF PUB BLDG. IMPR FUND		20,000					
TRANSFERS			20,000					
Totals for Dept. 0604 - FIRE-SUPPORT SERVICES			420,211	511,138	506,168	518,139	1.37	7,001

BUDGET DETAIL

GENERAL FUND, RECREATION

Recreation	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change	
					A to C	B to C
Salaries and Wages	\$ 718,131	\$ 584,087	\$ 491,467	\$ 715,627	22.5%	45.6%
Employee Benefits	\$ 142,749	\$ 132,014	\$ 147,702	\$ 134,570	1.9%	-8.9%
Contractual	\$ 148,365	\$ 403,325	\$ 443,262	\$ 206,600	-48.8%	-53.4%
Utilities	\$ 59,625	\$ 59,475	\$ 61,100	\$ 61,350	3.2%	0.4%
Commodities	\$ 152,829	\$ 171,163	\$ 129,661	\$ 166,992	-2.4%	28.8%
Repair & Maintenance	\$ 109,996	\$ 78,282	\$ 77,882	\$ 98,932	26.4%	27.0%
Operating Transfers	\$ 1,265,325	\$ 1,474,763	\$ 1,452,158	\$ 1,402,035	-4.9%	-3.5%
Total Operating Exp.	\$ 2,597,020	\$ 2,903,109	\$ 2,803,232	\$ 2,786,106	-4.0%	-0.6%
Capital Outlay	\$ 7,500	\$ -	\$ 550	\$ -	-	-100.0%
Total Department	\$ 2,604,520	\$ 2,903,109	\$ 2,803,782	\$ 2,786,106	-4.0%	-0.6%





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0702 - RECREATION							
SALARIES & WAGES							
01-0702-1-701000	SALARIES - STAFF	236,594	228,340	210,000	226,834	(0.66)	(1,506)
01-0702-1-702000	SALARIES - TOT PROGRAMS	101,723	109,171	88,000	105,000	(3.82)	(4,171)
01-0702-1-703000	SALARIES - YOUTH PROGRAMS	132,195	135,410	119,900	132,000	(2.52)	(3,410)
	DAY CAMP		118,000	101,000	110,000		
	TEEN TRAVELERS		16,370	17,900	21,000		
	WARMING HOUSE CONCESSIONS		1,040	1,000	1,000		
	GL # FOOTNOTE TOTAL:		135,410	119,900	132,000		
01-0702-1-705000	SALARIES - SPECIAL EVENTS	24,606	26,000	26,000	26,000		
SALARIES & WAGES		495,118	498,921	443,900	489,834	(1.82)	(9,087)
EMPLOYEE BENEFITS							
01-0702-2-720000	INSURANCE	44,145	46,193	30,000	40,363	(12.62)	(5,830)
01-0702-2-740000	SICK LEAVE BUYBACK			28,000			
01-0702-2-747000	UNEMPLOYMENT BENEFITS			11,000			
01-0702-2-793000	EMPLOYER CONTRIBUTION IMRF	39,125	37,432	35,741	34,244	(8.52)	(3,188)
01-0702-2-794000	EMP CONTRIBUTION FICA/MEDICARE	37,299	35,946	35,946	37,209	3.51	1,263
EMPLOYEE BENEFITS		120,569	119,571	140,687	111,816	(6.49)	(7,755)
CONTRACTUAL							
01-0702-3-713000	INDEPENDENT CONTRACTOR	91,891	93,200	87,600	87,600	(6.01)	(5,600)
	MAGIC CLASS		500	400	400		
	SHOTOKAN KARATE		25,000	22,000	22,000		
	LIBERTYVILLE TENNIS CLUB		40,000	39,000	39,000		
	GIRLS LACROSSE		7,500	9,000	9,000		
	FLIPS GYMNASTICS		6,500	6,000	6,000		
	LIBERTYVILLE GARDENS		3,500	2,500	2,500		
	NEW PROGRAMS		1,500	1,000	1,000		
	JUNIOR SAILING		1,200	700	700		
	IRISH DANCING		7,500	7,000	7,000		
	GL # FOOTNOTE TOTAL:		93,200	87,600	87,600		
01-0702-3-721000	INTERGOVMTAL RISK MGMT AGENCY	23,691	26,000	26,000	27,300	5.00	1,300
01-0702-3-742000	COPY MACHINE LEASE	(19)					
CONTRACTUAL		115,563	119,200	113,600	114,900	(3.61)	(4,300)
UTILITIES							
01-0702-4-708000	ELECTRICITY	20,410	20,000	20,000	20,000		
01-0702-4-709000	NORTH SHORE GAS	2,520	2,000	2,000	2,250	12.50	250
01-0702-4-710000	TELEPHONE	4,127	4,000	4,000	4,000		
UTILITIES		27,057	26,000	26,000	26,250	0.96	250
COMMODITIES							
01-0702-5-706000	SUPPL & EXP - TOT PROGRAMS	9,659	11,785	8,917	8,760	(25.67)	(3,025)
	SAFETY TOWN SUPPLIES		1,500	0	0		
	SAFETY TOWN T-SHIRTS		165	0	180		
	SUNSHINE KIDS SUPPLIES		205	192	200		
	SUNSHINE KIDS T-SHIRTS		275	238	250		
	CAMP ADVENTURE SUPPLIES		100	95	100		
	CAMP ADVENTURE T-SHIRTS		275	50	80		
	KINDER KORNER SUPPLIES		5,000	4,103	4,500		
	KINDER KORNER T-SHIRTS		250	302	300		
	KINDER KORNER FIELD TRIPS		700	609	650		
	EQUIPMENT - GATE FOR PLAYGROUND AREA		1,000	980	0		
	COPIER LEASE		1,315	1,348	1,350		
	PRESCHOOL CLASSES		1,000	1,000	1,000		
	SAFETY TOWN SUPPLIES - NEW ROOFS FOR HOUSES		0	0	150		
	GL # FOOTNOTE TOTAL:		11,785	8,917	8,760		
01-0702-5-707000	SUPPL & EXP-YOUTH PROGRAMS	24,563	27,200	21,758	27,200		
	DAY CAMP SUPPLIES		20,000	15,800	20,000		
	SUMMER SCHOOL BUS		3,500	2,998	3,500		
	TEEN TRAVELERS		3,000	2,260	3,000		
	ADLER WARMING HOUSE CONCESSION SUPPLIES		500	500	500		
	RED CROSS PROCESSING FEE IN POOL		0	200	200		



GL NUMBER	DESCRIPTION	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
		ACTIVITY	APPROVED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
	PURCHASE USED COPIER FOR ADLER		200	0	0		
	GL # FOOTNOTE TOTAL:		27,200	21,758	27,200		
01-0702-5-716000	DANCE PROGRAM EXPENSE	7,776	8,100	10,200	11,200	38.27	3,100
	COSTUMES		4,900	7,000	8,000		
	RECITAL FEE (RENTAL, BACKDROP, PROGRAM)		2,800	2,800	2,800		
	MISCELLANEOUS		400	400	400		
	GL # FOOTNOTE TOTAL:		8,100	10,200	11,200		
01-0702-5-722000	SEASONAL BROCHURES	29,183	26,000	26,000	31,000	19.23	5,000
	3 BROCHURES -SUMMER, FALL, WINTER		17,000	17,000	17,000		
	POSTAGE		7,000	7,000	7,000		
	FLIERS/MISC. SOFTWARE UPGRADE		2,000	2,000	2,000		
	POSTCARDS AND MAILINGS		0	0	5,000		
	GL # FOOTNOTE TOTAL:		26,000	26,000	31,000		
01-0702-5-723000	OFFICE SUPPLIES	5,467	6,500	6,000	6,500		
	LETTERHEAD/ENVELOPES		500	500	500		
	BUSINESS CARDS		100	100	100		
	POSTAGE		900	900	900		
	SUPPLIES		3,500	3,000	3,500		
	CLASS HARDWARE		1,000	1,000	1,000		
	SOFTWARE UPGRADES/REPAIRS		500	500	500		
	GL # FOOTNOTE TOTAL:		6,500	6,000	6,500		
01-0702-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,100	2,550	2,550	3,050	19.61	500
	DAILY HERALD		250	250	250		
	STAFF TRAINING		2,000	2,000	2,000		
	IPRA MEMBERSHIP		300	300	300		
	IPRA CONFERENCE		0	0	500		
	GL # FOOTNOTE TOTAL:		2,550	2,550	3,050		
01-0702-5-732000	SUPPLIES & EXP -SPC EVNT FMLY	8,210	10,100	8,570	10,275	1.73	175
	BREAKFAST WITH SANTA (2 SESSIONS)		1,200	907	1,200		
	LUNCH WITH THE BUNNY (2 SESSIONS)		1,200	1,200	1,200		
	MOM & SON CAMPFIRE COOKOUT		275	211	275		
	DADDY DAUGHTER DANCE		4,000	3,400	4,000		
	JULY 4TH - TENT FOR VILLAGE BAND		1,500	1,214	1,500		
	SIGNS		500	250	500		
	BIKE RESALE		200	200	200		
	TREE LIGHTING		125	161	175		
	LETTERS TO SANTA		100	180	225		
	ADDL 4TH OF JULY PORTABLE TOILETS		1,000	847	1,000		
	GL # FOOTNOTE TOTAL:		10,100	8,570	10,275		
01-0702-5-736000	CREDIT CARD BANK FEE	19,003	23,000	23,000	23,000		
01-0702-5-750000	REFUNDS	(6)					
01-0702-5-788000	CASH SHORT	317		682			
01-0702-5-799000	MISCELLANEOUS	1,901		38			
COMMODITIES		108,173	115,235	107,715	120,985	4.99	5,750
CAPITAL							
01-0702-6-790000	CAPITAL OUTLAY	7,500		550			
CAPITAL		7,500		550			
REPAIRS & MAINTENANCE							
01-0702-7-712000	MAINTENANCE BUILDING	37,886	35,970	35,570	39,570	10.01	3,600
	FURNACE INSPECTIONS AND REPAIRS		200	200	200		
	AIR CONDITIONS INSPECTIONS		500	500	500		
	PLUMBING		450	450	450		
	PAINTING		325	325	325		
	SPRINKLER INSPECTIONS		325	325	325		
	CHEMICAL CLEANING SUPPLIES		200	200	200		
	HARDWARE SUPPLIES		300	300	300		
	PEST CONTROL (RIVERSIDE PRESCHOOL)		920	920	920		
	CUSTODIAL -RIVERSIDE, ADLER, CRAWFORD		27,500	27,500	27,500		
	LOCKS AND HARDWARE		250	250	250		
	FIRE EXTINGUISHER INSPECTION		700	700	700		
	PAPER PRODUCTS		2,700	2,700	2,700		
	MISCELLANEOUS REPAIRS		300	300	300		
	ELECTRICAL		100	100	100		



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
	NEW UMBRELLAS AT RIVERSIDE TENNIS		1,200	800	800		
	NEW FURNACE		0	0	4,000		
	GL # FOOTNOTE TOTAL:		35,970	35,570	39,570		
01-0702-7-714000	MAINT MOTOR VEHICLE FEES	2,020	2,512	2,512	2,562	1.99	50
REPAIRS & MAINTENANCE		39,906	38,482	38,082	42,132	9.48	3,650
TRANSFERS							
01-0702-8-787000	TRANSFER BUILDING IMPR FUND		10,000				
01-0702-8-788000	TRANSFER SPORTS COMPLEX-DEBT	1,265,325	1,474,763	1,452,158	1,402,035	(4.93)	(72,728)
TRANSFERS		1,275,325	1,474,763	1,452,158	1,402,035	(4.93)	(72,728)
Totals for Dept. 0702 - RECREATION		2,189,211	2,392,172	2,322,692	2,307,952	(3.52)	(84,220)



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0703 - SWIMMING POOL OPERATIONS							
SALARIES & WAGES							
01-0703-1-701000	SALARIES - ADMINISTRATIVE	16,468	22,581	22,581	44,024	94.96	21,443
01-0703-1-702000	SALARIES - CONCESSIONS	6,461	6,552	13,906	6,600	0.73	48
01-0703-1-703000	SALARIES - PUBLIC SWIM	137,552	21,905	9,483	144,588	560.07	122,683
	ADLER POOL MANAGERS		9,828	0	22,312		
	ADLER POOL LIFEGUARDS		0	0	94,645		
	ADLER POOL CASHIER		7,371	5,785	7,227		
	RIVERSIDE POOL MANAGERS		0	0	7,443		
	RIVERSIDE LIFEGUARDS/CASHIER		0	0	6,377		
	MORNING CLEANING		0	0	6,584		
	RIVERSIDE CASHIER		4,680	3,698	0		
	GL # FOOTNOTE TOTAL:		21,879	9,483	144,588		
01-0703-1-704000	SALARIES - SWIM LESSONS	29,019			30,581		30,581
	LEARN TO SWIM SUPERVISOR		0	0	6,675		
	LEARN TO SWIM INSTRUCTORS		0	0	9,292		
	SWIM TEAM COACH		0	0	12,860		
	AQUA EXERCISE INSTRUCTORS		0	0	1,754		
	GL # FOOTNOTE TOTAL:				30,581		
SALARIES & WAGES		189,500	51,038	45,970	225,793	342.40	174,755
EMPLOYEE BENEFITS							
01-0703-2-793000	EMPLOYER CONTRIBUTION IMRF	2,164	2,963	2,963	5,612	89.40	2,649
01-0703-2-794000	EMP CONTRIBUTION FICA/MEDICARE	14,388	3,786	3,786	17,142	352.77	13,356
EMPLOYEE BENEFITS		16,552	6,749	6,749	22,754	237.15	16,005
CONTRACTUAL							
01-0703-3-705000	CONTRACTUAL SERVICES		258,125	259,662	20,000	(92.25)	(238,125)
01-0703-3-721000	INTERGOVMTAL RISK MGMT AGENCY	14,265	10,000	10,000	10,500	5.00	500
CONTRACTUAL		14,265	268,125	269,662	30,500	(88.62)	(237,625)
UTILITIES							
01-0703-4-708000	ELECTRICITY	16,573	18,500	18,500	18,500		
01-0703-4-709000	NORTH SHORE GAS	12,971	12,000	14,000	14,000	16.67	2,000
01-0703-4-710000	TELEPHONE	2,634	2,600	2,600	2,600		
UTILITIES		32,178	33,100	35,100	35,100	6.04	2,000
COMMODITIES							
01-0703-5-705000	SUPPLIES - SWIM LESSONS	1,665			3,000		3,000
01-0703-5-706000	MATERIALS AND SUPPLIES	4,706	1,275	1,553	7,517	489.57	6,242
	MISC.		0	278	631		
	CLASS HARDWARE		0	0	782		
	FANNY PACKS		0	0	1,054		
	WHISTLES		0	0	84		
	FIRST AID SUPPLIES		0	0	241		
	WRISTBANDS		0	0	220		
	SIGNAGE		0	0	630		
	COMCAST 106.24/MONTH		1,275	1,275	1,275		
	COPIER		0	0	100		
	EMERGENCY EQUIPMENT		0	0	2,500		
	GL # FOOTNOTE TOTAL:		1,275	1,553	7,517		
01-0703-5-707000	SUPPLIES - MAINTENANCE	1,234	450	450	1,300	188.89	850
	NET REPLACEMENTS		100	100	100		
	POLES FOR VACUUM		200	200	200		
	UMBRELLAS		150	150	1,000		
	GL # FOOTNOTE TOTAL:		450	450	1,300		
01-0703-5-723000	OFFICE SUPPLIES	347		46	350		350
01-0703-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	4,296	1,200	793	7,240	503.33	6,040
	NORTHERN ILLINOIS SWIM CONFERENCE		0	0	1,000		
	LIFEGUARD TRAINING		0	0	5,000		
	WHEN TO WORK		210	100	250		
	STAFF TRAINING		240	0	240		
	LAKE COUNTY HEALTH PERMIT- ADLER		500	479	500		



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
	LAKE COUNTY HEALTH PERMIT - RIVERSIDE		250	214	250		
	GL # FOOTNOTE TOTAL:		1,200	793	7,240		
01-0703-5-732000	CONCESSION EXPENSE	15,539	16,000	15,417	16,000		
	CONCESSION FOOD PERMIT		300	0	300		
	FROZEN FOOD ITEMS		6,650	0	6,650		
	FOOD		3,340	8,233	3,340		
	PAPER PRODUCTS		300	0	300		
	CLEANING SUPPLIES		300	0	300		
	PEPSI PRODUCTS		3,444	1,961	3,444		
	MISC.		100	3,907	100		
	HEALTH DEPT.		266	0	266		
	ICEE PRODUCT		1,300	1,316	1,300		
	GL # FOOTNOTE TOTAL:		16,000	15,417	16,000		
01-0703-5-734000	SPECIAL EVENTS				1,000		1,000
01-0703-5-752000	UNIFORMS	4,353	400	199	6,300	1,475.00	5,900
	SWIMSUITS		0	0	2,000		
	STAFF UNIFORMS		400	199	2,000		
	STAFF ORDERED EXTRA UNIFORMS		0	0	1,000		
	SWIM TEAM T-SHIRTS		0	0	1,300		
	GL # FOOTNOTE TOTAL:		400	199	6,300		
01-0703-5-799000	MISCELLANEOUS	2,843	2,800	3,338	3,300	17.86	500
COMMODITIES		34,983	22,125	21,796	46,007	107.94	23,882
REPAIRS & MAINTENANCE							
01-0703-7-712000	MAINTENANCE BUILDING	7,294	9,150	9,150	26,150	185.79	17,000
	PEST CONTROL		500	500	500		
	CHEMICAL CLEANERS		1,000	1,000	1,000		
	LIGHT BULBS AND LENS COVERS		100	100	100		
	WINDOW REPLACEMENT		100	100	100		
	PLUMBING		1,400	1,400	1,400		
	ELECTRICAL		400	400	400		
	IRRIGATION REPAIRS		200	200	200		
	LOCKS AND HARDWARE		350	350	350		
	AC REPAIRS		450	450	450		
	SOUND EQUIPMENT REPAIR		300	300	300		
	FIRE EXTINGUISHER INSPECTION		300	300	300		
	CONTRACTUAL CLEANING-RIVERSIDE		3,300	3,300	3,300		
	FENCE BARRIER FOR FILTER PIT PER IRMA		750	750	750		
	THOR GUARD LIGHTNING PREDICTOR - ADLER		0	0	10,000		
	MIXING VALVES		0	0	4,000		
	OVEN/COOKER/WARMERS REPAIR & MAINTENANCE		0	0	3,000		
	GL # FOOTNOTE TOTAL:		9,150	9,150	26,150		
01-0703-7-716000	MAINTENANCE POOLS	44,015	30,650	30,650	30,650		
	ADLER POOL LIQUID CHLORINE		5,000	5,000	5,000		
	ADLER CO2		5,000	5,000	5,000		
	ADLER SHOCK TREATMENT		800	800	800		
	ADLER NATURAL CLEAR		600	600	600		
	ADLER STABILIZER		1,300	1,300	1,300		
	ADLER PUMP REPAIRS		800	800	800		
	ADLER HEATER REPAIR		200	200	200		
	ADLER CONTROLS REPAIR		150	150	150		
	RIVERSIDE LIQUID CHLORINE		600	600	600		
	RIVERSIDE CO2		900	900	900		
	RIVERSIDE SHOCK TREATMENT		150	150	150		
	RIVERSIDE NATURAL CLEAR		250	250	250		
	RIVERSIDE STABILIZER		650	650	650		
	RIVERSIDE DIATOMACEOUS EARTH		100	100	100		
	PUMP AND FILTER REPAIRS		100	100	100		
	HEATER MAINTENANCE		100	100	100		
	CONTROL REPAIRS		200	200	200		
	BOTH POOLS ACID AND TSP		150	150	150		
	BOTH POOLS TESTING SUPPLIES		200	200	200		
	BOTH POOLS VACUUM REPAIRS		350	350	350		
	BOTH POOLS PAINT		150	150	150		



GL NUMBER	DESCRIPTION	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	
		ACTIVITY	APPROVED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
	ADLER SEQUA SOLUTION		1,500	1,500	1,500			
	CHEMICAL CONTROLLER REPLACEMENT		2,000	2,000	2,000			
	MISC. RIVERSIDE		200	200	200			
	SPRING START UP SUPPLIES		5,100	5,100	5,100			
	SPARE CHLORINE PUMP		500	500	500			
	REPLACEMENT DRAIN VALVE FOR ZERO DEPTH		800	800	800			
	REPLACEMENT DRAIN VALVES FOR DIVE & PLUNGE		800	800	800			
	RIVERSIDE: REPAIR BROKEN DECK DRAIN		2,000	2,000	2,000			
	REPAIR BROKEN DRAIN AT RIVERSIDE		2,000	0	0			
	GL # FOOTNOTE TOTAL:		32,650	30,650	30,650			
REPAIRS & MAINTENANCE			51,309	39,800	39,800	56,800	42.71	17,000
Totals for Dept. 0703 - SWIMMING POOL OPERATIONS			338,787	420,937	419,077	416,954	(0.95)	(3,983)



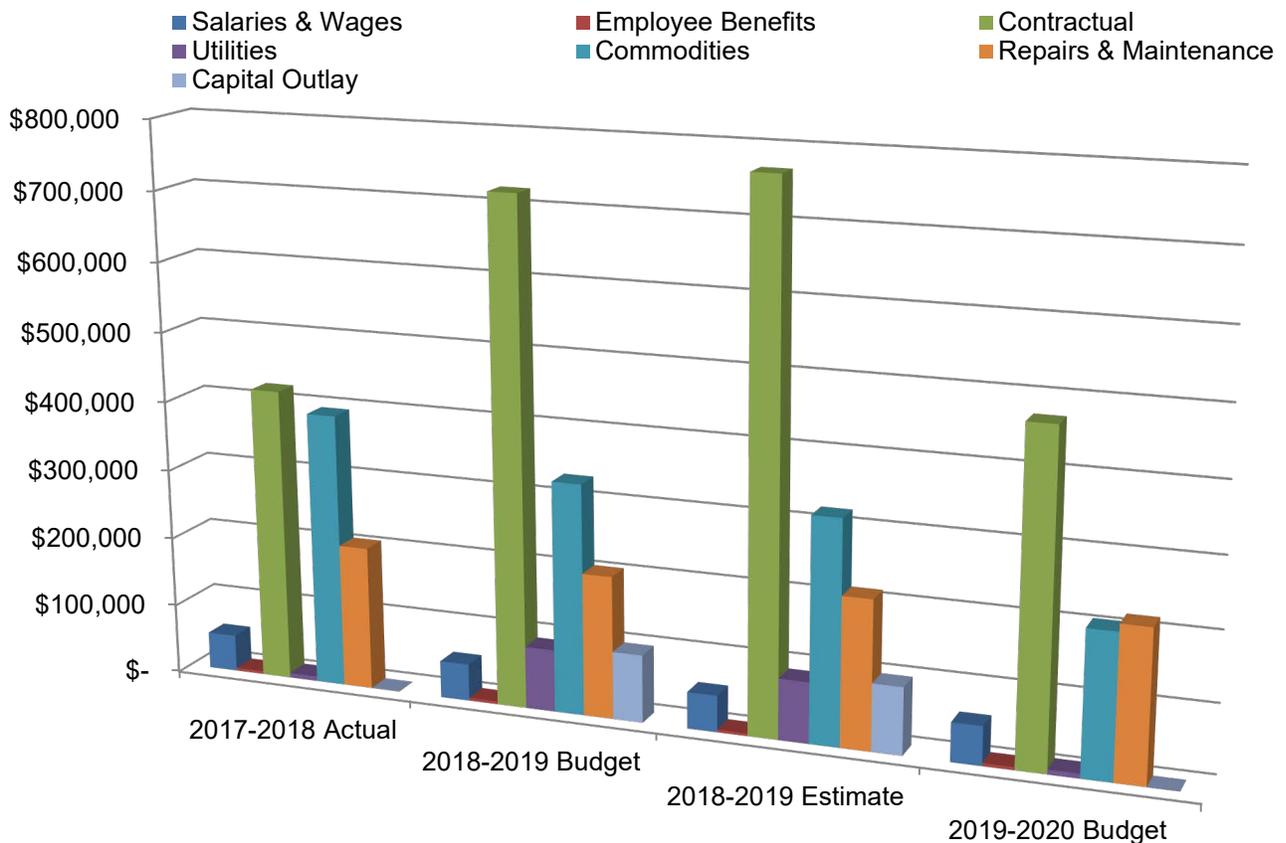
GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 0705 - SENIOR PROGRAMS							
SALARIES & WAGES							
01-0705-1-701000	SALARIES	33,513	34,128	1,597		(100.00)	(34,128)
SALARIES & WAGES		33,513	34,128	1,597		(100.00)	(34,128)
EMPLOYEE BENEFITS							
01-0705-2-793000	EMPLOYER CONTRIBUTION IMRF	3,064	3,083	144		(100.00)	(3,083)
01-0705-2-794000	EMPLOYER CONTRIBUTION FICA/MED	2,564	2,611	122		(100.00)	(2,611)
EMPLOYEE BENEFITS		5,628	5,694	266		(100.00)	(5,694)
CONTRACTUAL							
01-0705-3-713000	CONTRACTUAL SERVICES	18,099	16,000	60,000	61,200	282.50	45,200
	SENIOR SERVICES (\$65,000 BASE, 2% ANNUAL INC.)		0	60,000	61,200		
CONTRACTUAL		18,099	16,000	60,000	61,200	282.50	45,200
UTILITIES							
01-0705-4-709000	UTILITIES	390	375			(100.00)	(375)
UTILITIES		390	375			(100.00)	(375)
COMMODITIES							
01-0705-5-706000	PROGRAM MATERIALS AND SUPPLIES	2,719	4,700			(100.00)	(4,700)
	ENTERTAINMENT		3,500	0	0		
	SUPPLIES		1,200	0	0		
	GL # FOOTNOTE TOTAL:		4,700				
01-0705-5-707000	MEAL SUPPLIES	1,967	2,285	150		(100.00)	(2,285)
	DINING SUPPLIES		1,600	0	0		
	HEALTH DEPARTMENT		475	0	0		
	FOOD CERTIFICATION		210	0	0		
	GL # FOOTNOTE TOTAL:		2,285				
01-0705-5-714000	SENIOR TRIPS	4,987	6,625			(100.00)	(6,625)
	MARRIOTT TRIPS 5X		4,625	0	0		
	OTHER SENIOR TRIPS		2,000	0	0		
	GL # FOOTNOTE TOTAL:		6,625				
01-0705-5-799000	MISCELLANEOUS		20,193			(100.00)	(20,193)
COMMODITIES		9,673	33,803	150		(100.00)	(33,803)
Totals for Dept. 0705 - SENIOR PROGRAMS		67,303	90,000	62,013	61,200	(32.00)	(28,800)

BUDGET DETAIL

GENERAL FUND, MISC. COST CENTERS*

Miscellaneous Cost Centers	Actual	Budget	Estimate	Budget	% Change	% Change
	2017-2018	2018-2019 A	2018-2019 B	2019-2020 C	A to C	B to C
Salaries & Wages	\$ 52,750	\$ 53,100	\$ 53,105	\$ 56,700	6.8%	6.8%
Employee Benefits	\$ 4,035	\$ 3,986	\$ 3,982	\$ 4,338	8.8%	8.9%
Contractual	\$ 421,132	\$ 722,225	\$ 768,475	\$ 471,675	-34.7%	-38.6%
Utilities	\$ 6,510	\$ 89,550	\$ 88,350	\$ 7,100	-92.1%	-92.0%
Commodities	\$ 393,460	\$ 330,796	\$ 320,464	\$ 207,101	-37.4%	-35.4%
Repairs & Maintenance	\$ 206,064	\$ 204,615	\$ 214,092	\$ 218,022	6.6%	1.8%
Total Operating Exp.	\$ 1,083,951	\$ 1,404,272	\$ 1,448,468	\$ 964,936	-31.3%	-33.4%
Capital Outlay	\$ -	\$ 97,550	\$ 97,550	\$ -	-100.0%	-100.0%
Total Department	\$ 1,083,951	\$ 1,501,822	\$ 1,546,018	\$ 964,936	-35.7%	-37.6%

Miscellaneous Cost Centers



*Miscellaneous cost centers include Emergency Management Agency, Boards and Commissions, Central Business District Parking, Community Organizations, Public Buildings, Legal, and Information Technology (not used in FY 2019-2020).



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 1000 - EMER. MANAGEMENT AGENCY							
UTILITIES							
01-1000-4-708000	ELECTRICITY		1,300	100	100	(92.31)	(1,200)
	ELECTRICITY FOR SIRENS		100	100	100		
	EOC COMCAST ST 1		1,200	0	0		
	GL # FOOTNOTE TOTAL:		1,300	100	100		
UTILITIES			1,300	100	100	(92.31)	(1,200)
COMMODITIES							
01-1000-5-717000	COMPUTER EQUIPMENT & SUPPLIES	100	300	300	300		
	EOC COMPUTER MAINTENANCE		300	300	300		
01-1000-5-723000	OFFICE SUPPLIES	152	125	125	125		
	OFFICE SUPPLIES MISCELLANEOUS		125	125	125		
01-1000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,244	1,185	1,185	1,185		
	TRAINING		200	200	200		
	LEPC DUES		30	30	30		
	EMA CONFERENCE		275	275	275		
	IESMA DUES		65	65	65		
	COMLABS EM-NET SUBSCRIPTION		615	615	615		
	GL # FOOTNOTE TOTAL:		1,185	1,185	1,185		
01-1000-5-799000	MISCELLANEOUS	189,598					
COMMODITIES			191,094	1,610	1,610		
REPAIRS & MAINTENANCE							
01-1000-7-715000	MAINTENANCE OTHER EQUIPMENT	3,630	4,500	5,000	4,500		
	EARLY WARNING SIREN REPAIRS		4,500	5,000	4,500		
REPAIRS & MAINTENANCE			3,630	4,500	5,000		
Totals for Dept. 1000 - EMER. MANAGEMENT AGENCY			194,724	7,410	6,710	(16.19)	(1,200)



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 1200 - LEGISLATIVE BDS & COMMITTEES							
SALARIES & WAGES							
01-1200-1-701000	SALARIES - VILLAGE BOARD	45,600	45,600	45,600	49,200	7.89	3,600
01-1200-1-770000	APPEARANCE REVIEW COMMITTEE	1,000	1,000	1,005	1,300	30.00	300
01-1200-1-775000	PLAN COMMISSION/ZON BD APPEALS	6,150	6,500	6,500	6,200	(4.62)	(300)
SALARIES & WAGES		52,750	53,100	53,105	56,700	6.78	3,600
EMPLOYEE BENEFITS							
01-1200-2-794000	EMP CONTRIBUTION FICA/MEDICARE	4,035	3,986	3,982	4,338	8.83	352
EMPLOYEE BENEFITS		4,035	3,986	3,982	4,338	8.83	352
CONTRACTUAL							
01-1200-3-728000	TECHNICAL SERVICE	5,286	26,125	11,125	11,125	(57.42)	(15,000)
	PUBLIC NOTICES		3,000	3,000	3,000		
	BOARD MEETING VIDEO STORAGE-CIVIC PLUS		3,125	3,125	3,125		
	PROFESSIONAL SERVICES		5,000	5,000	5,000		
	LEGISLATIVE ASSISTANCE		15,000	0	0		
	GL # FOOTNOTE TOTAL:		26,125	11,125	11,125		
CONTRACTUAL		5,286	26,125	11,125	11,125	(57.42)	(15,000)
COMMODITIES							
01-1200-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	20,842	20,651	20,651	20,651		
	NWMC DUES		10,361	10,361	10,361		
	METRO MAYORS CAUCUS		915	915	915		
	MUNICIPAL CLERKS DUES		20	20	20		
	IML DUES		1,750	1,750	1,750		
	CMAP		775	775	775		
	MISCELLANEOUS		1,000	1,000	1,000		
	LAKE COUNTY MUNICIPAL LEAGUE DUES		2,155	2,155	2,155		
	LAKE COUNTY TRANSPORTATION		875	875	875		
	MEETING ATTENDANCE		2,800	2,800	2,800		
	GL # FOOTNOTE TOTAL:		20,651	20,651	20,651		
01-1200-5-771000	BD OF POLICE & FIRE COMMISSION	10,884	1,000	1,600	1,000		
01-1200-5-774000	HISTORIC PRESERVATION COMMISSION	340		340	340		340
01-1200-5-798000	BUSINESS APPRECIATION BREAKFST	2,041	2,000	1,788	2,000		
01-1200-5-799000	MISCELLANEOUS	4,199	11,000	6,000	11,000		
	MISCELLANEOUS		1,000	1,000	1,000		
	ARTS COMMISSION		10,000	5,000	10,000		
	GL # FOOTNOTE TOTAL:		11,000	6,000	11,000		
COMMODITIES		38,306	34,651	30,379	34,991	0.98	340
Totals for Dept. 1200 - LEGISLATIVE BDS & COMMITTEES		100,377	117,862	98,591	107,154	(9.09)	(10,708)



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 1300 - LEGAL							
CONTRACTUAL							
01-1300-3-776000	VILLAGE ATTORNEY-GEN REP	195,505	250,000	250,000	250,000		
01-1300-3-777000	VILLAGE PROSECUTOR	65,018	65,000	63,000	65,000		
01-1300-3-778000	LABOR COUNSEL	63,016	35,000	35,000	35,000		
01-1300-3-779000	LITIGATION	28,695	25,000	100,000	40,000	60.00	15,000
01-1300-3-781000	ADMINISTRATIVE ADJUDICATOR	4,505	5,000	4,500	5,000		
01-1300-3-799000	OTHER LEGAL	6,793	7,500	3,750	7,500		
CONTRACTUAL		363,532	387,500	456,250	402,500	3.87	15,000
Totals for Dept. 1300 - LEGAL		363,532	387,500	456,250	402,500	3.87	15,000



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 1500 - CENTRAL BUSINESS DST PARKING							
CONTRACTUAL							
01-1500-3-728000	TECHNICAL SERVICES		560				
CONTRACTUAL			560				
UTILITIES							
01-1500-4-710000	TELEPHONE	4,714	5,000	5,000	5,000		
UTILITIES			4,714	5,000	5,000		
COMMODITIES							
01-1500-5-706000	MATERIALS AND SUPPLIES	35	100			(100.00)	(100)
COMMODITIES			35	100		(100.00)	(100)
REPAIRS & MAINTENANCE							
01-1500-7-712000	MAINTENANCE BUILDING	62,355	46,900	52,836	50,200	7.04	3,300
	ELEVATOR MAINTENANCE-CONTRACT & INSPECTION		6,200	10,360	9,500		
	MISC. OTHER MAINTENANCE		2,000	2,000	2,000		
	LIGHT BULBS		500	500	500		
	SPRINKLER SYSTEM INSPECTION & FIRE EXTINGUISHER MAINT		700	2,476	700		
	CODE BLUE REPLACE		2,900	2,900	2,900		
	CODE BLUE REPAIRS		500	500	500		
	WATERPROOFING, CONCRETE REPAIRS & SPECS		30,000	30,000	30,000		
	FIRE ALARM INSPECTION		1,300	1,300	1,300		
	FIRE EXTINGUISHER MAINTENANCE		1,000	1,000	1,000		
	WASH WINDOWS		1,800	1,800	1,800		
	GL # FOOTNOTE TOTAL:		46,900	52,836	50,200		
01-1500-7-713000	MAINTENANCE PARKING LOTS	48,393	26,780	26,171	38,547	43.94	11,767
	LANDSCAPE CHURCH STREET GARAGE		6,500	6,500	6,505		
	LANDSCAPE LAKE STREET GARAGE		3,400	3,400	3,448		
	LANDSCAPE -NEW PARKING LOT AREAS		2,230	2,230	0		
	SNOW REMOVAL		9,000	9,000	9,000		
	REPLACEMENT PLANTS		1,000	750	1,000		
	IRRIGATION SYSTEM		350	0	350		
	TRASH ENCLOSURE & SIDEWALK CLEANING		2,700	2,700	3,000		
	CHURCH STREET GARAGE RAISED PLANTERS		1,600	1,591	1,244		
	TRASH ENCLOSURE DOORS - VILLAGE HALL LOT		0	0	14,000		
	GL # FOOTNOTE TOTAL:		26,780	26,171	38,547		
REPAIRS & MAINTENANCE			110,748	73,680	79,007	20.45	15,067
Totals for Dept. 1500 - CENTRAL BUSINESS DST PARKING		116,057	78,780	84,007	93,747	19.00	14,967



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 1600 - COMMUNITY ORGAN/ACTIVITIES							
CONTRACTUAL							
01-1600-3-750000	DIAL-A-RIDE	1,540	4,000	2,800	3,000	(25.00)	(1,000)
	DECREASE DUE TO TEMPORARY LCCTSC GRANT		4,000	2,800	3,000		
01-1600-3-767000	MOSQUITO CONTROL	45,600	45,600	39,300	45,600		
	MOSQUITO CONTROL / TWO OPTIONAL SPRAYS		0	0	45,600		
CONTRACTUAL		47,140	49,600	42,100	48,600	(2.02)	(1,000)
COMMODITIES							
01-1600-5-754000	NO IL SPECIAL RECREATION ASSN	145,242	148,000	148,000	148,000		
01-1600-5-761000	SPECIAL EVENTS	15,259	17,800	17,840	18,800	5.62	1,000
	FIREWORKS		17,500	17,500	18,500		
	MISC.		300	340	300		
	GL # FOOTNOTE TOTAL:		17,800	17,840	18,800		
COMMODITIES		160,501	165,800	165,840	166,800	0.60	1,000
Totals for Dept. 1600 - COMMUNITY ORGAN/ACTIVITIES		207,641	215,400	207,940	215,400		



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 1700 - PUBLIC BUILDINGS							
CONTRACTUAL							
01-1700-3-721000	INTERGOVMTAL RISK MGMT AGENCY	4,614	9,000	9,000	9,450	5.00	450
CONTRACTUAL		4,614	9,000	9,000	9,450	5.00	450
UTILITIES							
01-1700-4-709000	NORTH SHORE GAS	1,796	2,000	2,000	2,000		
UTILITIES		1,796	2,000	2,000	2,000		
COMMODITIES							
01-1700-5-706000	MATERIALS AND SUPPLIES	7	500	500	500		
	EQUIPMENT AND TOOLS FOR FACILITIES MANAGER		500	500	500		
01-1700-5-752000	UNIFORMS				300		300
	UNIFORMS FOR FACILITIES MANAGER		0	0	300		
01-1700-5-799000	MISCELLANEOUS	3,517	2,900	2,900	2,900		
COMMODITIES		3,524	3,400	3,400	3,700	8.82	300
REPAIRS & MAINTENANCE							
01-1700-7-712000	MAINTENANCE - VILLAGE HALL	27,928	43,918	45,618	38,215	(12.99)	(5,703)
	JANITORIAL SERVICE		12,968	12,968	13,227		
	HVAC MAINTENANCE		4,000	4,000	4,000		
	FIRE SPRINKLER/EXTINGUISHER/ALARM		1,000	1,000	1,200		
	PEST CONTROL		650	650	750		
	JANITORIAL & MAINTENANCE SUPPLIES		1,500	1,500	1,500		
	OTHER REPAIRS, FLAGS(240)		2,000	2,000	2,000		
	ELEVATOR MAINTENANCE		1,800	3,500	3,538		
	CONTRACTUAL SERVICES		20,000	20,000	12,000		
	GL # FOOTNOTE TOTAL:		43,918	45,618	38,215		
01-1700-7-713000	MAINTENANCE - SCHERTZ BLDG.	62,888	81,607	83,557	85,632	4.93	4,025
	JANITORIAL SERVICE		41,857	41,857	42,694		
	HVAC MAINTENANCE		10,000	10,000	10,000		
	FIRE SPRINKLER/EXTINGUISHER/ALARM MAINTENANCE		900	900	1,200		
	JANITORIAL MAINTENANCE SUPPLIES		2,500	2,500	2,800		
	OTHER REPAIRS (FLAGS,240)		4,000	4,000	4,000		
	ELEVATOR MAINTENANCE		1,550	3,500	3,538		
	PEST CONTROL		800	800	900		
	CONTRACTUAL SERVICES		20,000	20,000	14,000		
	REPLACE GARBAGE ENCLOSURE		0	0	6,500		
	GL # FOOTNOTE TOTAL:		81,607	83,557	85,632		
01-1700-7-714000	MAINTENANCE VEHICLES	870	910	910	928	1.98	18
REPAIRS & MAINTENANCE		91,686	126,435	130,085	124,775	(1.31)	(1,660)
TRANSFERS							
01-1700-8-786000	TRANSFER TO VEHICLE REPLACEMENT FUND		2,000,000	1,000,000		(100.00)	(2,000,000)
01-1700-8-789000	TRANSFER BLDG. IMPROVEMT FD	215,193	1,000,000	300,000		(100.00)	(1,000,000)
	TRANSFER TO NEW BUILDING FUND		700,000	0	0		
	TRANSFER TO PUBLIC BUILDING IMPROVEMENTS FUND		300,000	300,000	0		
	GL # FOOTNOTE TOTAL:		1,000,000	300,000			
TRANSFERS		215,193	3,000,000	1,300,000		(100.00)	(3,000,000)
Totals for Dept. 1700 - PUBLIC BUILDINGS		316,813	3,140,835	1,444,485	139,925	(95.54)	(3,000,910)



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
Dept. 2100 - INFORMATION TECHNOLOGY							
CONTRACTUAL							
01-2100-3-728000	CONSULTING SERVICES		250,000	250,000		(100.00)	(250,000)
CONTRACTUAL			250,000	250,000		(100.00)	(250,000)
UTILITIES							
01-2100-4-711000	WIRELESS SERVICE		34,000	34,000		(100.00)	(34,000)
01-2100-4-719000	INTERNET ACCESS		47,250	47,250		(100.00)	(47,250)
UTILITIES			81,250	81,250		(100.00)	(81,250)
COMMODITIES							
01-2100-5-706000	MATERIALS AND SUPPLIES		7,000	5,000		(100.00)	(7,000)
01-2100-5-726000	TRAINING		5,000	1,000		(100.00)	(5,000)
01-2100-5-729000	SOFTWARE, LICENSING, UPDATES		97,615	97,615		(100.00)	(97,615)
	SOFTWARE & LICENSING		80,695	0	0		
	EXCHANGE OFFICE 365		16,920	0	0		
	GL # FOOTNOTE TOTAL:		97,615				
01-2100-5-730000	WEB PAGE SERVICES		10,620	10,620		(100.00)	(10,620)
01-2100-5-799000	MISCELLANEOUS		5,000	5,000		(100.00)	(5,000)
COMMODITIES			125,235	119,235		(100.00)	(125,235)
CAPITAL							
01-2100-6-790000	CAPITAL OUTLAY		97,550	97,550		(100.00)	(97,550)
	40 DESKTOP & 5 LAPTOP COMPUTERS		50,800	50,800	0		
	SWITCH REPLACEMENTS (PHASE 2)		27,000	27,000	0		
	MEETING ROOM A/V UPGRADES		10,000	10,000	0		
	SERVER REPLACEMENTS (3 OF 5)		8,000	8,000	0		
	WIRELESS ACCESS POINTS		1,750	1,750	0		
	GL # FOOTNOTE TOTAL:		97,550	97,550			
CAPITAL			97,550	97,550		(100.00)	(97,550)
Totals for Dept. 2100 - INFORMATION TECHNOLOGY			554,035	548,035		(100.00)	(554,035)

BUDGET DETAIL

CONCORD SPECIAL SERVICE AREA FUND

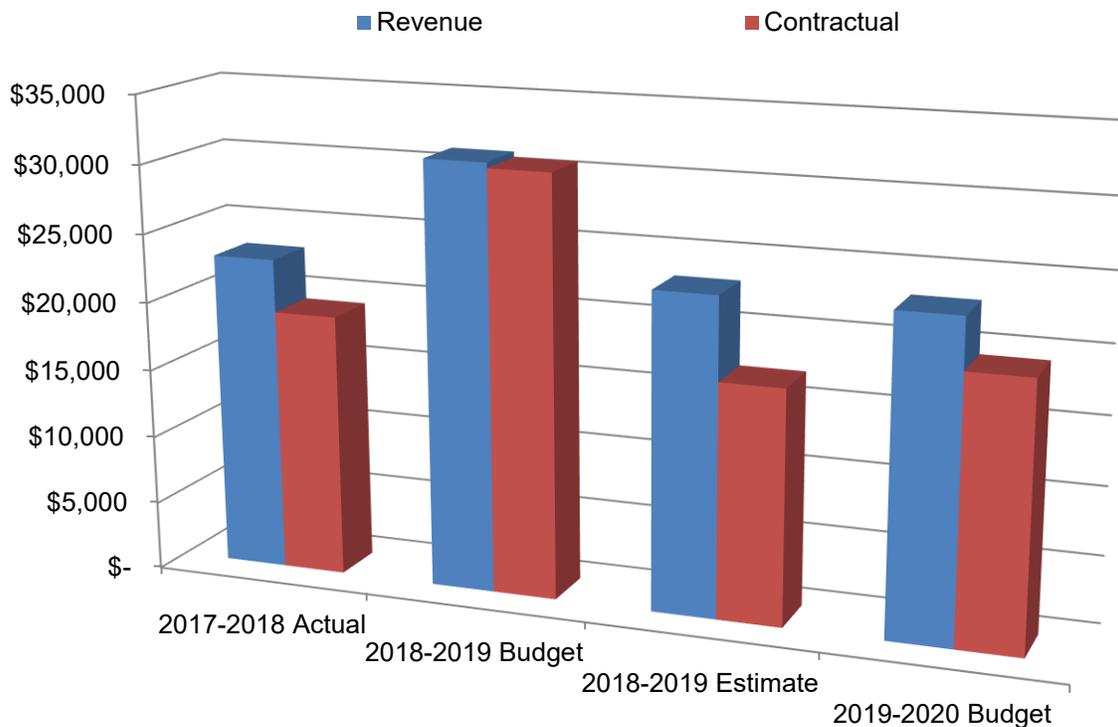
Fund Description: Accounts for the operation, upkeep, maintenance, and repair of the stormwater detention facility, signage, fencing, and landscaping with the Concord subdivision.

Concord Special Service Area	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
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Operating						
Revenue	\$ 23,045	\$ 31,090	\$ 23,127	\$ 23,090	-25.7%	-0.2%
Expenses	\$ (19,223)	\$ (30,690)	\$ (17,115)	\$ (19,385)	-36.8%	13.3%
Net Operating Income (loss)	\$ 3,822	\$ 400	\$ 6,012	\$ 3,705	826.3%	-38.4%
Operating Expense Detail						
Contractual	\$ 19,223	\$ 30,690	\$ 17,115	\$ 19,385	-36.8%	13.3%
	\$ 19,223	\$ 30,690	\$ 17,115	\$ 19,385		

Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 19,223	\$ 30,690	\$ 17,115	\$ 19,385	-36.8%	13.3%
Net Fund Income (loss)	\$ 3,822	\$ 400	\$ 6,012	\$ 3,705	826.3%	-38.4%

Concord Special Service Area





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 02 - CONCORD SPECIAL SERVICE AREA							
REVENUES							
02-0000-0-601000	PROPERTY TAXES	23,040	30,690	23,077	23,040	(24.93)	(7,650)
02-0000-0-690000	INTEREST REVENUE	5	400	50	50	(87.50)	(350)
TOTAL REVENUES		23,045	31,090	23,127	23,090	(25.73)	(8,000)
APPROPRIATIONS							
CONTRACTUAL							
02-0000-0-728000	ADMINISTRATION FEES	1,275	1,275	1,275	1,275		
02-0000-0-780000	RETENTION POND MAINT	3,033	11,795	7,500	5,000	(57.61)	(6,795)
02-0000-0-781000	LANDSCAPING	5,706	8,605	7,340	8,110	(5.75)	(495)
	CONCORD AT INTERLAKEN		0	5,670	5,755		
	WINCHESTER ROAD (PART OF SSA)		0	890	905		
	CONCORD AT INTERLAKEN - 2ND SHRUB PRUNING		0	780	792		
	LUCERNE ENTRANCE		0	0	658		
	GL # FOOTNOTE TOTAL:			7,340	8,110		
CONTRACTUAL		10,014	21,675	16,115	14,385	(33.63)	(7,290)
02-0000-0-799000	MISCELLANEOUS EXPENSE	9,209	9,015	1,000	5,000	(44.54)	(4,015)
TOTAL APPROPRIATIONS		19,223	30,690	17,115	19,385	(36.84)	(11,305)

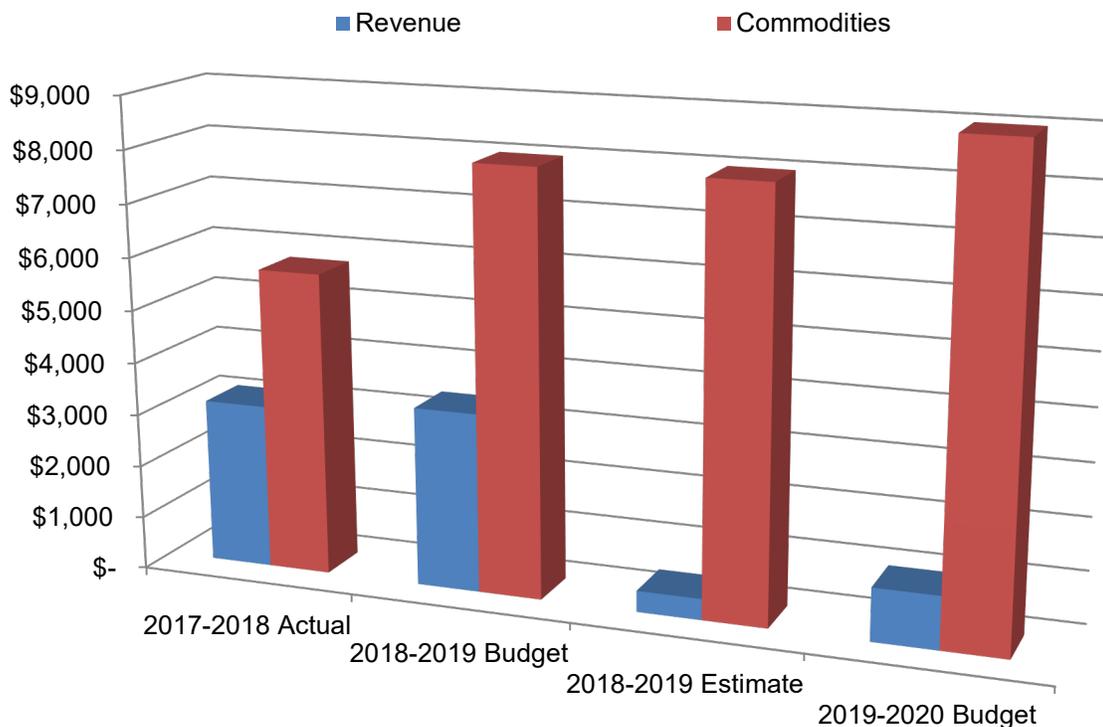
BUDGET DETAIL

FIRE FUND

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

Fire Fund	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 3,125	\$ 3,400	\$ 400	\$ 1,000	-70.6%	150.0%
Expenses	\$ (5,751)	\$ (8,000)	\$ (8,000)	\$ (9,000)	12.5%	12.5%
Net Operating Income (loss)	\$ (2,626)	\$ (4,600)	\$ (7,600)	\$ (8,000)	73.9%	5.3%
Operating Expense Detail						
Commodities	\$ 5,751	\$ 8,000	\$ 8,000	\$ 9,000	12.5%	12.5%
	\$ 5,751	\$ 8,000	\$ 8,000	\$ 9,000		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 5,751	\$ 8,000	\$ 8,000	\$ 9,000	12.5%	12.5%
Net Fund Income (loss)	\$ (2,626)	\$ (4,600)	\$ (7,600)	\$ (8,000)	73.9%	5.3%

Fire Fund





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 04 - FIRE FUND							
REVENUES							
CHARGES FOR SERVICES							
04-0000-5-632000	DONATIONS	3,125	3,400	400	1,000	(70.59)	(2,400)
	DONATIONS		3,400	400	1,000		
CHARGES FOR SERVICES		3,125	3,400	400	1,000	(70.59)	(2,400)
TOTAL REVENUES		3,125	3,400	400	1,000	(70.59)	(2,400)
APPROPRIATIONS							
COMMODITIES							
04-0000-5-726000	ANTIQUE FIRE TRUCK REPAIRS		2,000		2,000		
	FIRE TRUCK REPAIRS		2,000	0	2,000		
04-0000-5-799000	EMS SUPPLIES	5,751	6,000	8,000	7,000	16.67	1,000
	MEDICAL EQUIPMENT PURCHASES		6,000	8,000	7,000		
COMMODITIES		5,751	8,000	8,000	9,000	12.50	1,000
TOTAL APPROPRIATIONS		5,751	8,000	8,000	9,000	12.50	1,000

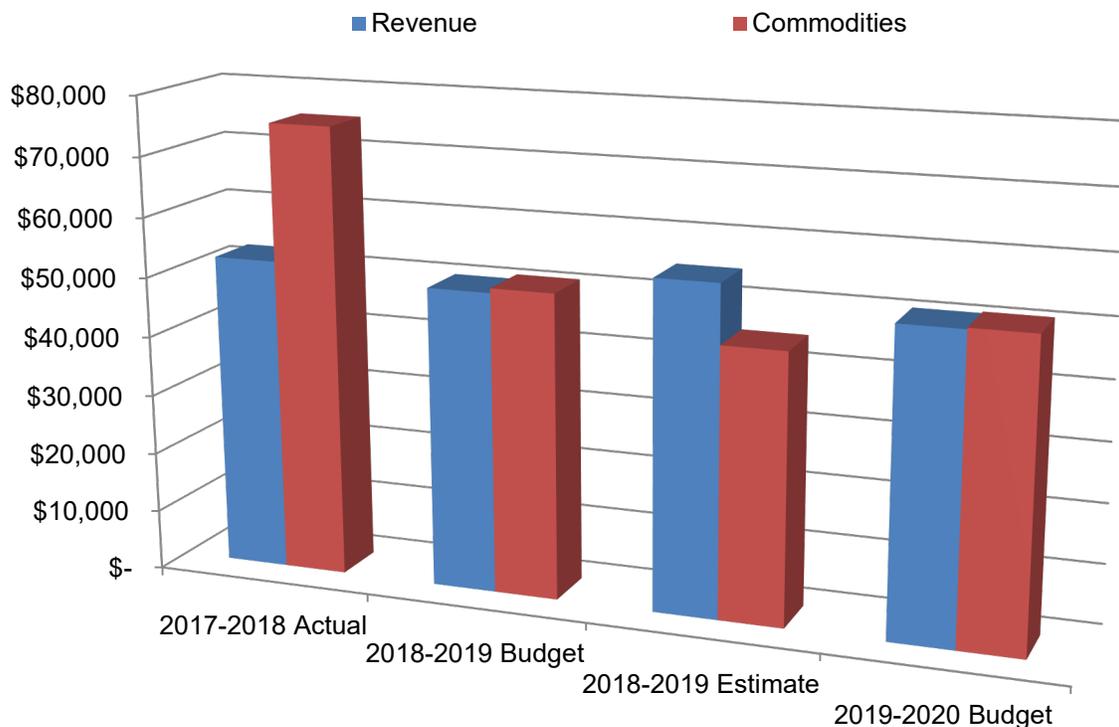
BUDGET DETAIL

FOREIGN FIRE INSURANCE TAX FUND

Fund Description: Accounts for the receipt and expenditures of the foreign fire insurance tax. This tax is levied on every insurance company not incorporated in Illinois that issues fire insurance policies in the Village.

Foreign Fire Insurance Tax	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 52,489	\$ 50,220	\$ 54,810	\$ 50,750	1.1%	-7.4%
Expenses	\$ (75,341)	\$ (51,000)	\$ (45,000)	\$ (51,000)	0.0%	13.3%
Net Operating Income (loss)	\$ (22,852)	\$ (780)	\$ 9,810	\$ (250)	-67.9%	-102.5%
Operating Expense Detail						
Commodities	\$ 75,341	\$ 51,000	\$ 45,000	\$ 51,000	0.0%	13.3%
	\$ 75,341	\$ 51,000	\$ 45,000	\$ 51,000		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 75,341	\$ 51,000	\$ 45,000	\$ 51,000	0.0%	13.3%
Net Fund Income (loss)	\$ (22,852)	\$ (780)	\$ 9,810	\$ (250)	-67.9%	-102.5%

Foreign Fire Insurance Tax Fund





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 05 - FOREIGN FIRE INSURANCE TAX FUND							
REVENUES							
05-0000-0-617000	FOREIGN FIRE TAX	51,567	50,000	53,660	50,000		
05-0000-0-690000	INTEREST REVENUE	922	220	1,150	750	240.91	530
TOTAL REVENUES		52,489	50,220	54,810	50,750	1.06	530
APPROPRIATIONS							
05-0000-0-790000	FIRE FIGHTING/EMER MED EQUIP	75,341	51,000	45,000	51,000		
TOTAL APPROPRIATIONS		75,341	51,000	45,000	51,000		

BUDGET DETAIL

TIMBER CREEK SPECIAL SERVICE AREA

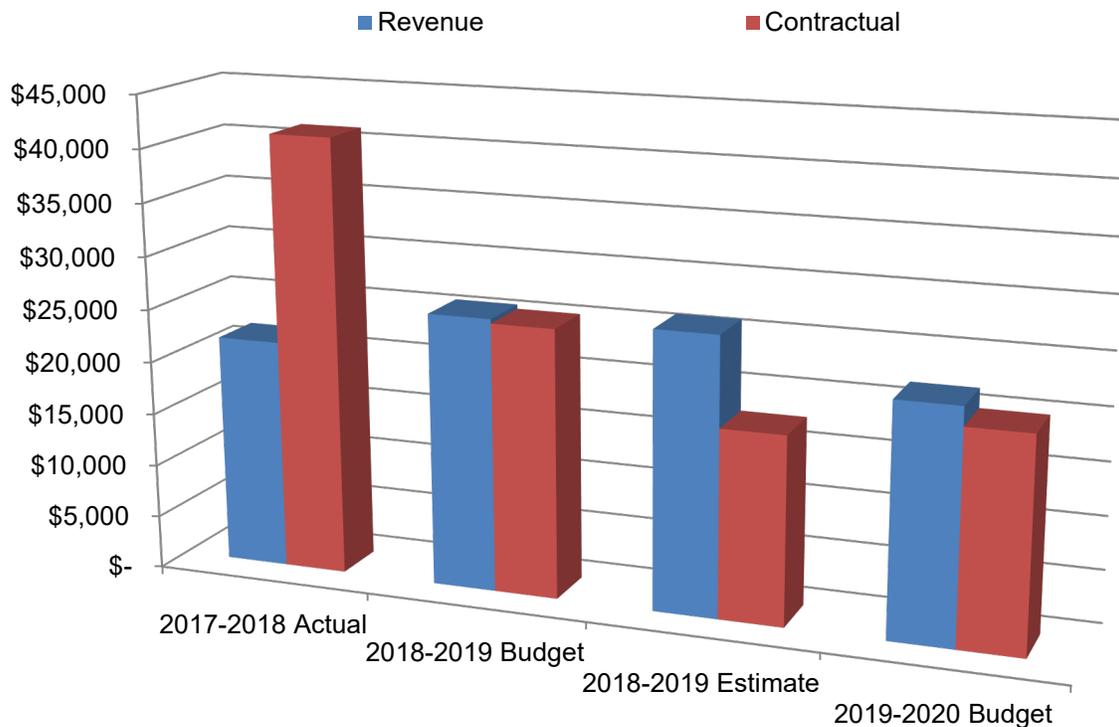
Fund Description: Accounts for the operation, upkeep, maintenance and repair of the entrance sign, storm water retention areas and various outlots within the Timber Creek development.

Timber Creek Special Service Area Fund	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
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Operating						
Revenue	\$ 21,730	\$ 25,768	\$ 26,165	\$ 21,840	-15.2%	-16.5%
Expenses	\$ (41,292)	\$ (25,368)	\$ (17,723)	\$ (20,034)	-21.0%	13.0%
Net Operating Income (loss)	\$ (19,562)	\$ 400	\$ 8,442	\$ 1,806	351.5%	-78.6%
Operating Expense Detail						
Contractual	\$ 41,292	\$ 25,368	\$ 17,723	\$ 20,034	-21.0%	13.0%
	\$ 41,292	\$ 25,368	\$ 17,723	\$ 20,034		

Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 41,292	\$ 25,368	\$ 17,723	\$ 20,034	-21.0%	13.0%
Net Fund Income (loss)	\$ (19,562)	\$ 400	\$ 8,442	\$ 1,806	351.5%	-78.6%

Timber Creek Special Service Area Fund





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 06 - TIMBER CREEK SPECIAL SERVICE AREA FUND							
REVENUES							
06-0000-0-601000	TAXES	21,111	25,368	25,415	21,140	(16.67)	(4,228)
06-0000-0-690000	INTEREST REVENUE	619	400	750	700	75.00	300
TOTAL REVENUES		21,730	25,768	26,165	21,840	(15.24)	(3,928)
APPROPRIATIONS							
CONTRACTUAL							
06-0000-0-728000	ADMINISTRATION FEES	1,275	1,275	1,275	1,275		
06-0000-0-780000	RETENTION POND MAINT	31,195	9,783	5,000	7,200	(26.40)	(2,583)
06-0000-0-781000	LANDSCAPING	7,314	7,260	7,448	7,559	4.12	299
	TIMBER CREEK SPECIAL SERVICE AREA (SSA)		0	7,423	7,534		
	PERENNIALS FOR POND AERATORS		0	25	25		
	GL # FOOTNOTE TOTAL:			7,448	7,559		
CONTRACTUAL		39,784	18,318	13,723	16,034	(12.47)	(2,284)
06-0000-0-799000	MISCELLANEOUS	1,508	7,050	4,000	4,000	(43.26)	(3,050)
TOTAL APPROPRIATIONS		41,292	25,368	17,723	20,034	(21.03)	(5,334)

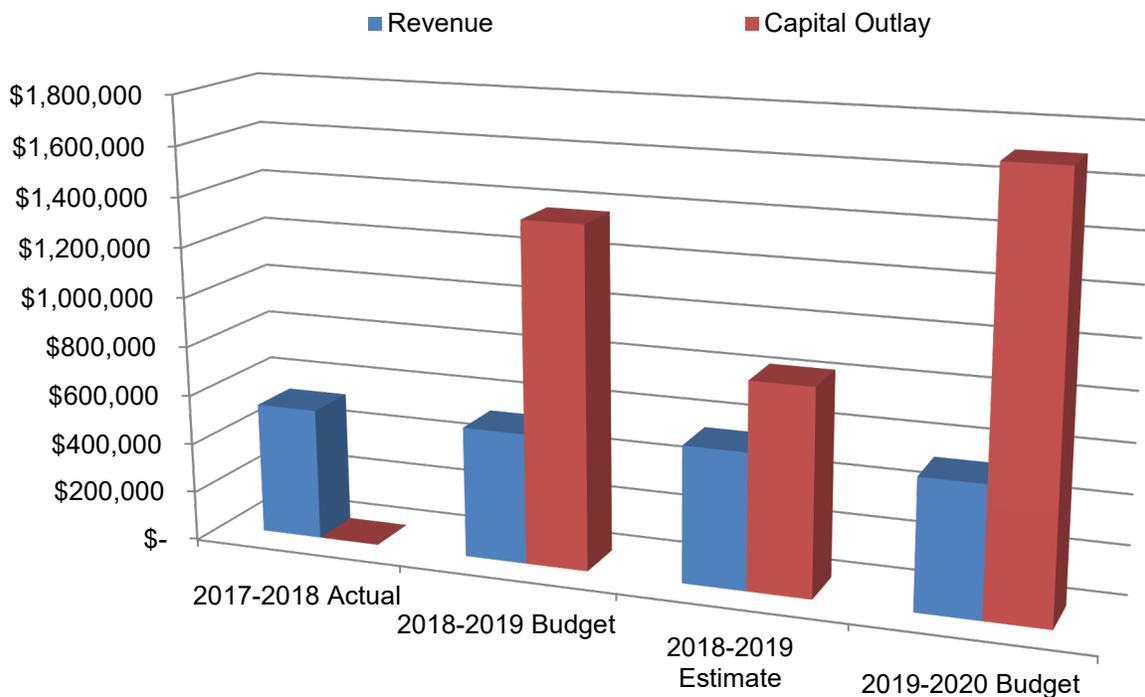
BUDGET DETAIL

MOTOR FUEL TAX FUND

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

Motor Fuel Tax Fund	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 532,513	\$ 528,111	\$ 550,912	\$ 527,954	0.0%	-4.2%
Expenses	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ 532,513	\$ 528,111	\$ 550,912	\$ 527,954	0.0%	-4.2%
Operating Expense Detail						
Not Applicable	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -	-	-
Capital Outlay	\$ -	\$ 1,370,000	\$ 828,100	\$ 1,700,000	24.1%	105.3%
Total Fund Expense	\$ -	\$ 1,370,000	\$ 828,100	\$ 1,700,000	24.1%	105.3%
Net Fund Income (loss)	\$ 532,513	\$ (841,889)	\$ (277,188)	\$ (1,172,046)	39.2%	322.8%

Motor Fuel Tax Fund





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE	
FUND 07 - MOTOR FUEL TAX FUND								
REVENUES								
07-0000-0-624000	TAX/SURCHARGE		515,253	523,111	525,912	512,954	(1.94)	(10,157)
	IML ESTIMATE \$25.25 * 20,315			523,111	525,912	512,954		
07-0000-0-690000	INTEREST REVENUE		17,260	5,000	25,000	15,000	200.00	10,000
TOTAL REVENUES			532,513	528,111	550,912	527,954	(0.03)	(157)
APPROPRIATIONS								
07-0000-0-738000	ASPHALT RESURFACING		1,370,000	828,100	1,700,000	24.09	330,000	
	ENGINEERING: W. GOLF ROAD		226,000	226,000	0			
	CONSTRUCTION: W. GOLF ROAD		305,000	265,000	0			
	PHASE 1 ENGINEERING: ROCKLAND RD BRIDGE		200,000	0	200,000			
	PHASE 2 ENGINEERING: ROCKLAND RD		225,000	337,100	0			
	PHASE 3 CONSTRUCTION: ROCKLAND RD		289,000	0	100,000			
	PHASE 3 ENGINEERING: ROCKLAND RD		75,000	0	350,000			
	DESIGN AND SURVEY FOR 2019 REHAB PROGRAM		50,000	0	0			
	PHASE 2 ROCKLAND ROAD BRIDGE REPLACEMENT		0	0	50,000			
	UNDERGROUND IMPROVEMENTS - ROCKLAND RD		0	0	1,000,000			
	GL # FOOTNOTE TOTAL:		1,370,000	828,100	1,700,000			
TOTAL APPROPRIATIONS			1,370,000	828,100	1,700,000	24.09	330,000	

BUDGET DETAIL

HOTEL/MOTEL TAX FUND

Fund Description: Accounts for the 5% tax assessed on the gross rental receipts for hotels/motels located within the Village of Libertyville. Expenditures must be used to promote tourism and conventions within the Village or to attract non-resident overnight visitors.

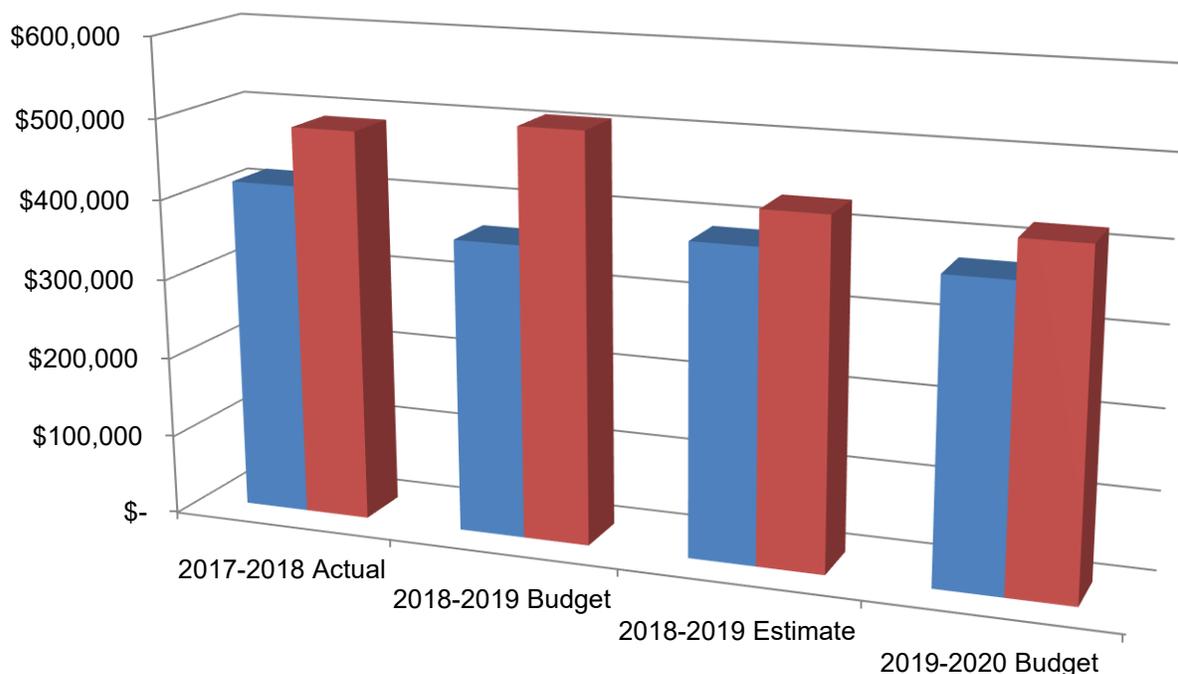
Hotel/Motel Tax Fund	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
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Operating						
Revenue	\$ 415,994	\$ 366,000	\$ 387,925	\$ 374,000	2.2%	-3.6%
Expenses	\$ (488,631)	\$ (508,445)	\$ (431,785)	\$ (421,824)	-17.0%	-2.3%
Net Operating Income (loss)	\$ (72,637)	\$ (142,445)	\$ (43,860)	\$ (47,824)	-66.4%	9.0%
Operating Expense Detail						
Contractual	\$ 488,631	\$ 508,445	\$ 431,785	\$ 421,824	-17.0%	-2.3%
	\$ 488,631	\$ 508,445	\$ 431,785	\$ 421,824		

Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 488,631	\$ 508,445	\$ 431,785	\$ 421,824	-17.0%	-2.3%
Net Fund Income (loss)	\$ (72,637)	\$ (142,445)	\$ (43,860)	\$ (47,824)	-66.4%	9.0%

Hotel/Motel Tax Fund

■ Revenue ■ Contractual





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 13 - HOTEL/MOTEL TAX FUND							
REVENUES							
13-0000-0-601000	HOTEL MOTEL TAX	375,837	350,000	368,925	350,000		
13-0000-0-625000	LCCF CONTRIBUTION-LIB DAYS	13,786	14,000	14,000	14,000		
13-0000-0-645000	DOG DAYS FESTIVAL	13,275					
13-0000-0-690000	INTEREST REVENUE	4,054	2,000	5,000	5,000	150.00	3,000
13-0000-0-699000	MISCELLANEOUS REVENUES	9,042			5,000		5,000
	SPONSORSHIPS		0	0	5,000		
TOTAL REVENUES		415,994	366,000	387,925	374,000	2.19	8,000
APPROPRIATIONS							
13-0000-0-701000	LIBERTYVILLE DAYS COSTS	22,674	25,000	22,500	22,000	(12.00)	(3,000)
13-0000-0-713000	DOWNTOWN BEAUTIFICATION	57,765	71,945	65,670	76,061	5.72	4,116
	SIDEWALK CLEANING		8,935	5,200	5,000		
	IRRIGATION REPAIRS		170	800	800		
	TREE GRATE REPLACEMENT (11 GRATES IN EACH)		4,000	3,996	3,000		
	LANDSCAPE/STREETSCAPE MAINT		5,100	5,026	5,101		
	DOWNTOWN FLOWER PLANTING		13,025	13,015	13,210		
	TREE REPLACEMENT		3,000	3,000	3,000		
	GARBAGE CAN REPAIR & REHABILITATION		1,000	1,430	1,500		
	ROSE GARDEN SPRAYING & SUPPLIES		6,725	6,723	6,823		
	BENCH REPAIR (18/19 - 2 @ \$1500 EACH)		3,000	2,500	3,000		
	SNOW REMOVAL-CONTRACT		23,000	20,000	20,000		
	VILLAGE ENTRANCE SIGN BEDS		1,075	1,072	1,088		
	SCHOOL STREET (ADD-ON JULY 2017)		785	784	796		
	MANCHESTER SQUARE (ADD-ON SPRING 2018)		410	408	414		
	MILWAUKEE AVE STREETSCAPE ALLEY MAINT.		1,720	1,716	1,994		
	PAINT FENCE/WELDING PLANT BED ENCLOSURES		0	0	6,000		
	MILWAUKEE AVE ALLEY POWER WASHING		0	0	4,335		
	GL # FOOTNOTE TOTAL:		71,945	65,670	76,061		
13-0000-0-720000	COOK HOUSE	39,409	63,250	63,250	42,750	(32.41)	(20,500)
	NORTHSHORE GAS		1,500	1,500	1,500		
	HVAC MAINTENANCE		1,500	1,500	1,500		
	MISCELLANEOUS		4,000	4,000	8,000		
	FIRE EXTINGUISHER		200	200	200		
	PEST CONTROL		1,350	1,350	1,350		
	ALARM & TELEPHONE		1,000	1,000	1,000		
	JANITORIAL SERVICE		1,200	1,200	1,200		
	CONTRACTUAL SERVICES (FAC MGR)		12,500	12,500	13,000		
	FOUNDATION REPAIRS		0	0	15,000		
	REPLACE WINDOWS IN LINK TO LIBRARY		40,000	40,000	0		
	GL # FOOTNOTE TOTAL:		63,250	63,250	42,750		
13-0000-0-745000	DOG DAYS FESTIVAL	12,760					
13-0000-0-750000	MAINSTREET LIBERTYVILLE	10,000	10,000	10,000	10,000		
13-0000-0-755000	BANNER PROGRAM		16,000	16,000	30,000	87.50	14,000
	BANNERS - SOUTH ON MILWAUKEE AVE		0	0	30,000		
13-0000-0-757000	VILLAGE BAND	2,987	3,000	2,500	3,000		
	BAND DIRECTOR		2,000	2,000	2,000		
	BAND SUPPLIES & EXPENSES		1,000	500	1,000		
	GL # FOOTNOTE TOTAL:		3,000	2,500	3,000		
13-0000-0-759000	TOURISM PROMOTIONS	23,335	56,400	43,900	56,400		
	LCVB KIOSK/MAP/GUIDE/SOCIAL MEDIA CAMPAIGN		8,700	8,200	8,700		
	DINING GUIDE PRINTING		5,600	5,500	5,600		
	GLMV MAP/GUIDE/MAGAZINE		700	700	700		
	HOTEL BROCHURE RACK SPACE		6,400	6,500	6,500		
	60048 PROMOTIONS		3,000	3,000	3,000		
	GREAT LAKES ADVERTISING		1,500	1,500	1,500		
	OTHER TOURISM EFFORTS		500	500	400		
	ADDITIONAL DINING PROMOTION		30,000	18,000	30,000		
	GL # FOOTNOTE TOTAL:		56,400	43,900	56,400		



GL NUMBER	DESCRIPTION	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
		ACTIVITY	APPROVED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
13-0000-0-760000	L C CONVENTION/VISITORS BUREAU	11,500	11,500	12,075	12,075	5.00	575
13-0000-0-761000	SPECIAL EVENTS	25,811	18,200	18,200	18,200		
	HOLIDAY ON THE SQUARE GARLAND & BOWS		4,000	4,000	4,000		
	HOLIDAY WREATHS & GARLAND		12,600	12,600	12,600		
	MEMORIAL DAY EVENT- TENT & PROGRAM PRINTING		800	800	800		
	MUSIC LICENSE		800	800	800		
	GL # FOOTNOTE TOTAL:		18,200	18,200	18,200		
13-0000-0-762000	CIVIC CENTER	139,683	160,650	105,190	76,038	(52.67)	(84,612)
	ROOF REPAIR/REPLACEMENT		1,000	1,000	1,500		
	ELEVATOR MAINTENANCE		1,650	3,500	3,538		
	FIRE SPRINKLER/EXTINGUISHER/ALARMS MAINT.		1,000	1,000	1,000		
	EXTERIOR MAINTENANCE & PAINTING		1,000	1,000	2,000		
	GENERATOR MAINTENANCE, SUPPLIES		1,000	1,000	1,000		
	PLUMBING, ELECTRICAL, MISC. REPAIRS		3,000	3,000	3,000		
	HVAC MAINTENANCE, INSPECTIONS		3,000	3,000	5,000		
	MISCELLANEOUS, UTILITIES, FLAGS(240), OTHER		4,000	4,000	4,000		
	CONTRACTUAL SERVICES (FAC MGR)		25,000	25,000	25,000		
	REPLACE 14 WINDOWS ON EAST & SOUTH FACADES		120,000	62,690	0		
	BASEMENT REPAIRS - VILLAGE SHARE		0	0	30,000		
	GL # FOOTNOTE TOTAL:		160,650	105,190	76,038		
13-0000-0-770000	SPORTS COMPLEX MARKETING	54,408	40,000	40,000	40,000		
CONTRACTUAL							
13-0000-0-781000	ADLER CULTURAL CENTER	88,299	32,500	32,500	35,300	8.62	2,800
	HVAC MAINTENANCE, REPAIR		2,000	2,000	2,500		
	GENERAL MAINTENANCE		1,000	1,000	2,000		
	FIRE EXTINGUISHER, ALARM MAINTENANCE		500	500	600		
	PEST CONTROL		2,000	2,000	2,200		
	MISC. REPAIRS		2,000	2,000	3,000		
	CONTRACTUAL SERVICES (FAC MGR)		25,000	25,000	25,000		
	GL # FOOTNOTE TOTAL:		32,500	32,500	35,300		
CONTRACTUAL		88,299	32,500	32,500	35,300	8.62	2,800
TOTAL APPROPRIATIONS		488,631	508,445	431,785	421,824	(17.04)	(86,621)

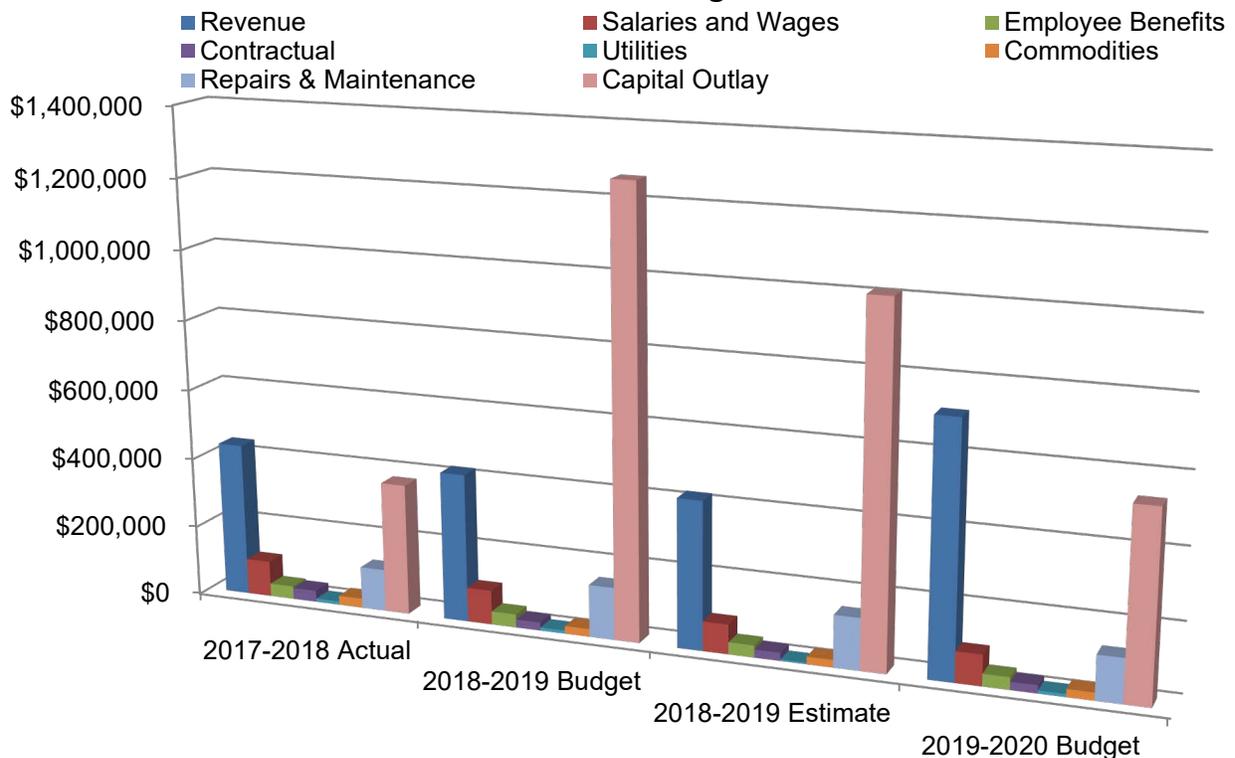
BUDGET DETAIL

COMMUTER PARKING FUND

Fund Description: Accounts for revenues and expenditures associated with the operation and maintenance of the commuter parking lots that are used by Metra commuters.

Commuter Parking Fund	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 437,082	\$ 421,500	\$ 421,728	\$ 714,500	69.5%	69.4%
Expenses	\$ (326,691)	\$ (339,180)	\$ (318,939)	\$ (306,697)	-9.6%	-3.8%
Net Operating Income (loss)	\$ 110,391	\$ 82,320	\$ 102,789	\$ 407,803	395.4%	296.7%
Operating Expense Detail						
Salaries and Wages	\$ 102,100	\$ 97,580	\$ 85,403	\$ 89,082	-8.7%	4.3%
Employee Benefits	\$ 36,807	\$ 37,759	\$ 34,724	\$ 35,739	-5.3%	2.9%
Contractual	\$ 32,321	\$ 23,400	\$ 23,400	\$ 23,400	0.0%	0.0%
Utilities	\$ 9,291	\$ 8,750	\$ 4,250	\$ 8,750	0.0%	105.9%
Commodities	\$ 26,522	\$ 22,400	\$ 21,900	\$ 22,800	1.8%	4.1%
Repairs & Maintenance	\$ 119,650	\$ 149,291	\$ 149,262	\$ 126,926	-15.0%	-15.0%
	\$ 326,691	\$ 339,180	\$ 318,939	\$ 306,697		
Capital Outlay	\$ 372,901	\$ 1,262,500	\$ 1,010,865	\$ 534,500	-57.7%	-47.1%
Total Fund Expense	\$ 699,592	\$ 1,601,680	\$ 1,329,804	\$ 841,197	-47.5%	-36.7%
Net Fund Income (loss)	\$ (262,510)	\$ (1,180,180)	\$ (908,076)	\$ (126,697)	-89.3%	-86.0%

Commuter Parking Fund





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 14 - COMMUTER PARKING FUND							
REVENUES							
14-0000-0-636000	LOCAL FINES			8,275			
14-0000-0-688000	NET APPR/DEPR FAIR MKT VALUE	(889)					
14-0000-0-690000	INTEREST REVENUE	13,879	7,500	12,500	10,000	33.33	2,500
14-0000-0-699000	MISCELLANEOUS REVENUES				300,000		300,000
	TRAIN STATION CONSTRUCTION REIMBURSEMENT		0	0	300,000		
CHARGES FOR SERVICES							
14-0000-0-665000	DOWNTOWN STATION - PERMIT FEES	170,809	169,000	168,948	169,000		
14-0000-0-666000	DOWNTOWN STATION - DAILY FEES	37,040	35,000	35,027	35,000		
14-0000-0-667000	NORTH CENTRAL STATION (137)	23,349	24,000	22,877	23,000	(4.17)	(1,000)
14-0000-0-668000	PRAIRIE CROSSINGS ST. (HARRIS)	104,205	95,000	88,077	90,000	(5.26)	(5,000)
14-0000-0-670000	DAILY ENVELOPE FEE	22,289	24,000	21,704	22,500	(6.25)	(1,500)
	CHARGES FOR SERVICES	357,692	347,000	336,633	339,500	(2.16)	(7,500)
INTERGOVERNMENTAL							
14-0000-0-671000	CONVENIENCE PASS-PRAIRIE XING	66,400	67,000	64,320	65,000	(2.99)	(2,000)
	INTERGOVERNMENTAL	66,400	67,000	64,320	65,000	(2.99)	(2,000)
	TOTAL REVENUES	437,082	421,500	421,728	714,500	69.51	293,000
APPROPRIATIONS							
SALARIES & WAGES							
14-0000-1-701000	SALARIES	102,100	97,580	85,403	89,082	(8.71)	(8,498)
	SALARIES & WAGES	102,100	97,580	85,403	89,082	(8.71)	(8,498)
EMPLOYEE BENEFITS							
14-0000-2-720000	INSURANCE	16,696	17,492	17,397	17,569	0.44	77
14-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	12,932	12,802	11,121	11,355	(11.30)	(1,447)
14-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	7,179	7,465	6,206	6,815	(8.71)	(650)
	EMPLOYEE BENEFITS	36,807	37,759	34,724	35,739	(5.35)	(2,020)
CONTRACTUAL							
14-0000-3-721000	INTERGOVMTAL RISK MGMT AGENCY	9,694					
14-0000-3-729000	SOFTWARE MAINTENANCE	16,027	16,800	16,800	16,800		
	TOTAL PARKING SOLUTIONS SUPPORT		11,500	11,500	11,500		
	CARDINAL TICKETRAK SOFTWARE SUPPORT		5,300	5,300	5,300		
	GL # FOOTNOTE TOTAL:		16,800	16,800	16,800		
14-0000-3-730000	RENTAL OF LAND	6,600	6,600	6,600	6,600		
	CONTRACTUAL	32,321	23,400	23,400	23,400		
UTILITIES							
14-0000-4-708000	ELECTRICITY	6,507	6,000	1,500	6,000		
14-0000-4-710000	PHONE	2,784	2,750	2,750	2,750		
	UTILITIES	9,291	8,750	4,250	8,750		
COMMODITIES							
14-0000-5-706000	MATERIALS AND SUPPLIES	7,382	4,800	4,800	4,800		
	PARKING CITATIONS, ENVELOPES, TAGS		4,800	4,800	4,800		
14-0000-5-736000	CREDIT CARD FEES	15,858	15,600	15,600	16,000	2.56	400
14-0000-5-750000	REFUNDS	3,282	2,000	1,500	2,000		
	COMMODITIES	26,522	22,400	21,900	22,800	1.79	400
CAPITAL							
14-0000-6-790000	CAPITAL OUTLAYS	5,806	5,000			(100.00)	(5,000)



GL NUMBER	DESCRIPTION	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
		ACTIVITY	APPROVED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
14-0000-6-791000	DOWNTOWN STATION IMPROVEMENT	23,186	1,200,000	1,000,000	534,500	(55.46)	(665,500)
	DOWNTOWN STATION IMPROVEMENTS		0	1,000,000	500,000		
	REFUSE AND AC ENCLOSURES FOR TRAIN STATION		0	0	30,000		
	LIGHT FIXTURE REINSTALL FOR NEW STATION		0	0	4,500		
	GL # FOOTNOTE TOTAL:			1,000,000	534,500		
14-0000-6-792000	PRAIRIE CROSSING STATION IMPROVEMENT	343,909	57,500	10,865		(100.00)	(57,500)
	ENG. DESIGN/BID DOCUMENTS-PRAIRIE CROSSING LOT		57,500	10,865	0		
CAPITAL		372,901	1,262,500	1,010,865	534,500	(57.66)	(728,000)
REPAIRS & MAINTENANCE							
14-0000-7-713000	MAINTENANCE GROUNDS	119,650	149,291	149,262	126,926	(14.98)	(22,365)
	PRAIRIE CROSSING LANDSCAPE MAINT		13,300	13,286	13,485		
	DOWNTOWN COMMUTER LANDSCAPE MAINT		3,025	3,025	3,070		
	SNOW PLOWING		60,000	60,000	60,000		
	JANITORIAL SERVICES, 3 STATIONS.		42,766	42,766	43,621		
	OTHER, MISC. BLDG. MAINTENANCE		2,000	2,000	2,000		
	REPLACEMENT TRASH RECEPTACLES		1,200	1,185	2,750		
	PEST CONTROL		1,000	1,000	1,000		
	HVAC & ALARM		1,000	1,000	1,000		
	ROOF AND WALL REPAIRS		25,000	25,000	0		
	GL # FOOTNOTE TOTAL:		149,291	149,262	126,926		
REPAIRS & MAINTENANCE		119,650	149,291	149,262	126,926	(14.98)	(22,365)
TOTAL APPROPRIATIONS		699,592	1,601,680	1,329,804	841,197	(47.48)	(760,483)

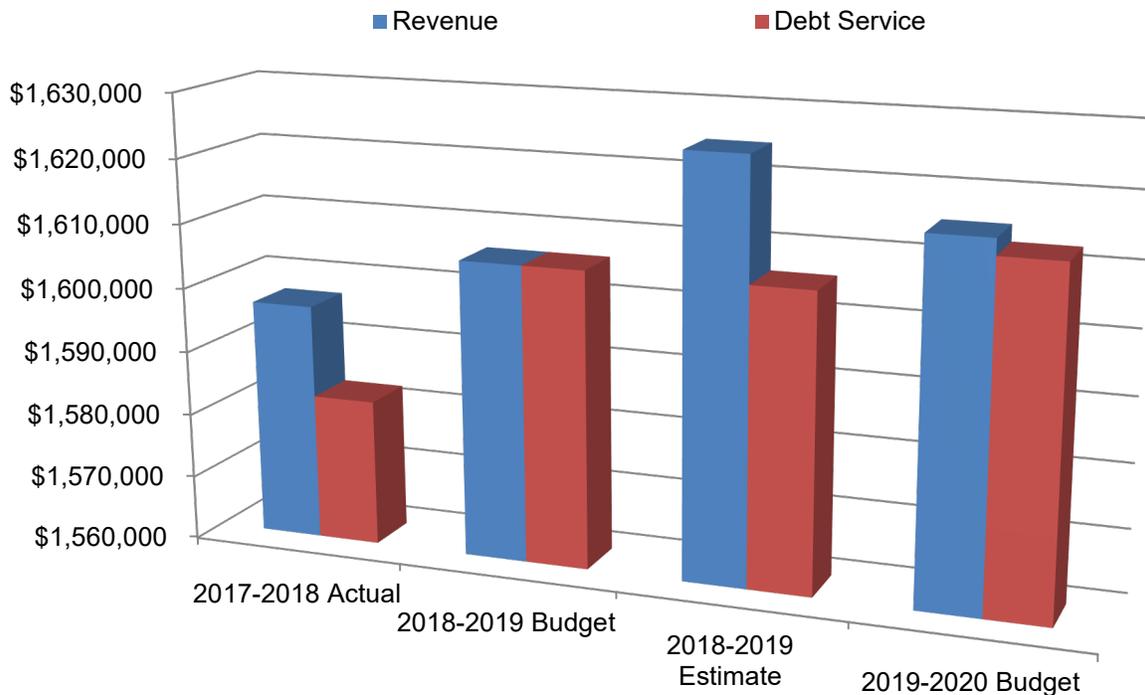
BUDGET DETAIL

GENERAL BOND FUND

Fund Description: Accumulates 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.

General Bond Fund	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 1,596,900	\$ 1,606,108	\$ 1,624,754	\$ 1,615,303	0.6%	-0.6%
Expenses	\$ (1,582,714)	\$ (1,606,108)	\$ (1,605,964)	\$ (1,612,803)	0.4%	0.4%
Net Operating Income (loss)	\$ 14,186	\$ -	\$ 18,790	\$ 2,500	0.0%	-86.7%
Operating Expense Detail						
Debt Service	\$ 1,582,714	\$ 1,606,108	\$ 1,605,964	\$ 1,612,803	0.4%	0.4%
	\$ 1,582,714	\$ 1,606,108	\$ 1,605,964	\$ 1,612,803		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 1,582,714	\$ 1,606,108	\$ 1,605,964	\$ 1,612,803	0.4%	0.4%
Net Fund Income (loss)	\$ 14,186	\$ -	\$ 18,790	\$ 2,500	0.0%	-86.7%

General Bond Fund





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 08 - GENERAL OBLIGATION DEBT FUND							
REVENUES							
08-0000-0-601000	TAXES	1,593,668	1,603,608	1,619,754	1,610,303	0.42	6,695
08-0000-0-690000	INTEREST REVENUE	3,232	2,500	5,000	5,000	100.00	2,500
TOTAL REVENUES		1,596,900	1,606,108	1,624,754	1,615,303	0.57	9,195
APPROPRIATIONS							
08-0000-0-795000	PRINCIPAL PAYMENTS	1,045,000	1,095,000	1,095,000	1,130,000	3.20	35,000
	ADLER POOL (2008 LTD TAX REFUNDING) PRINCIPAL		0	205,000	205,000		
	ROAD BONDS (2012A GO BOND) PRINCIPAL		0	230,000	235,000		
	ROAD BONDS (2013A GO BOND) PRINCIPAL		0	210,000	220,000		
	ROAD BONDS (2014B GO BOND) PRINCIPAL		0	220,000	230,000		
	ROAD BONDS (2015A GO BOND) PRINCIPAL		0	230,000	240,000		
	GL # FOOTNOTE TOTAL:			1,095,000	1,130,000		
08-0000-0-796000	INTEREST PAYMENTS	535,358	508,608	508,608	480,303	(5.57)	(28,305)
	ADLER POOL (2008 LTD TAX REFUNDING) INTEREST		0	17,411	8,610		
	ROAD BONDS (2012A GO BOND) INTEREST		0	87,725	83,125		
	ROAD BONDS (2013A GO BOND) INTEREST		0	147,392	141,488		
	ROAD BONDS (2014B GO BOND) INTEREST		0	123,050	118,650		
	ROAD BONDS (2015A GO BOND) INTEREST		0	133,030	128,430		
	GL # FOOTNOTE TOTAL:			508,608	480,303		
08-0000-0-797000	PAYING AGENT FEES	2,356	2,500	2,356	2,500		
TOTAL APPROPRIATIONS		1,582,714	1,606,108	1,605,964	1,612,803	0.42	6,695

BUDGET DETAIL

SALES TAX BOND FUND

Fund Description: Accounts for the alternate revenue bonds issued by the Village of Libertyville. Debt service is funded with pledged sales tax and park impact fees.

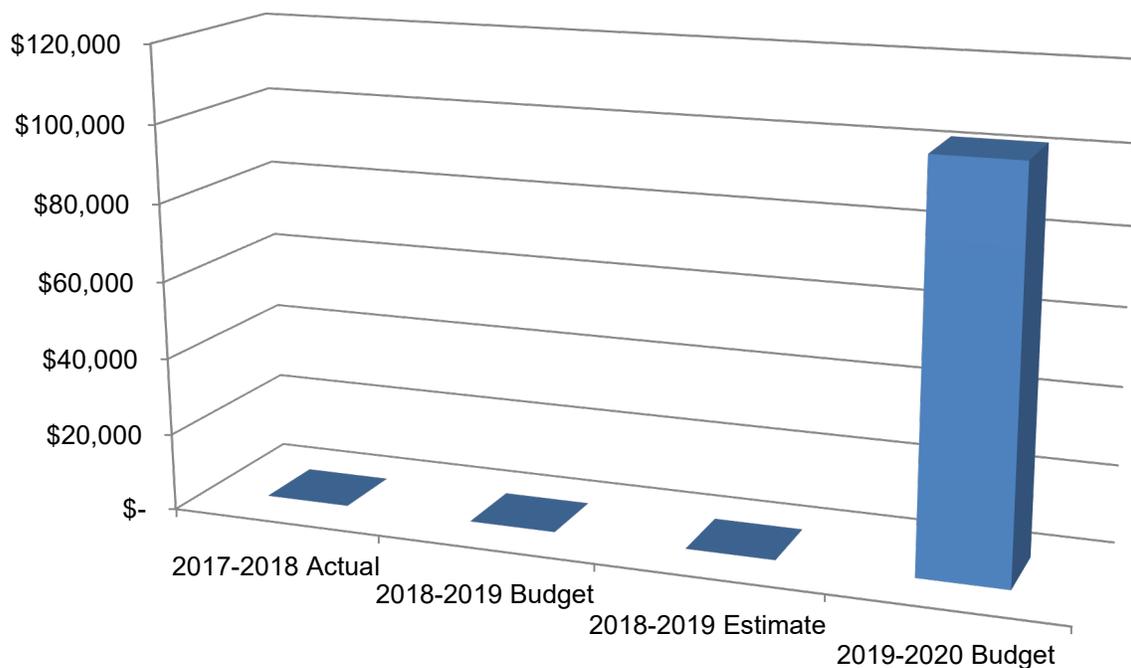
Sales Tax Bond Fund	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
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Operating						
Revenue	\$ -	\$ -	\$ -	\$ -	-	-
Expenses	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ -	\$ -	\$ -	\$ -	-	-
Operating Expense Detail						
Not Applicable	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -	-	-

Transfers Out	\$ -	\$ -	\$ -	\$ 102,137	-	-
Total Fund Expense	\$ -	\$ -	\$ -	\$ 102,137	-	-
Net Fund Income (loss)	\$ -	\$ -	\$ -	\$ (102,137)	-	-

Sales Tax Bond Fund

■ Transfers Out





	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
	ACTIVITY REQUESTED	PROJECTED	PROJECTED	REQUESTED	REQUESTED	REQUESTED
	BUDGET	ACTIVITY	BUDGET	% CHANGE	AMT CHANGE	

GL NUMBER DESCRIPTION

FUND 15 - SALES TAX BOND FUND

REVENUES

15-0000-0-795000	PRINCIPAL PAYMENTS	65,000			
15-0000-0-796000	INTEREST PAYMENTS	1,690			
15-0000-0-797000	PAYING AGENT FEES	803			
TOTAL REVENUES		67,493			

APPROPRIATIONS

TRANSFERS

15-0000-8-799000	TRANSFERS OUT			102,137	102,137
	TRANSFER TO GENERAL FUND	0	0	102,137	
TRANSFERS				102,137	102,137

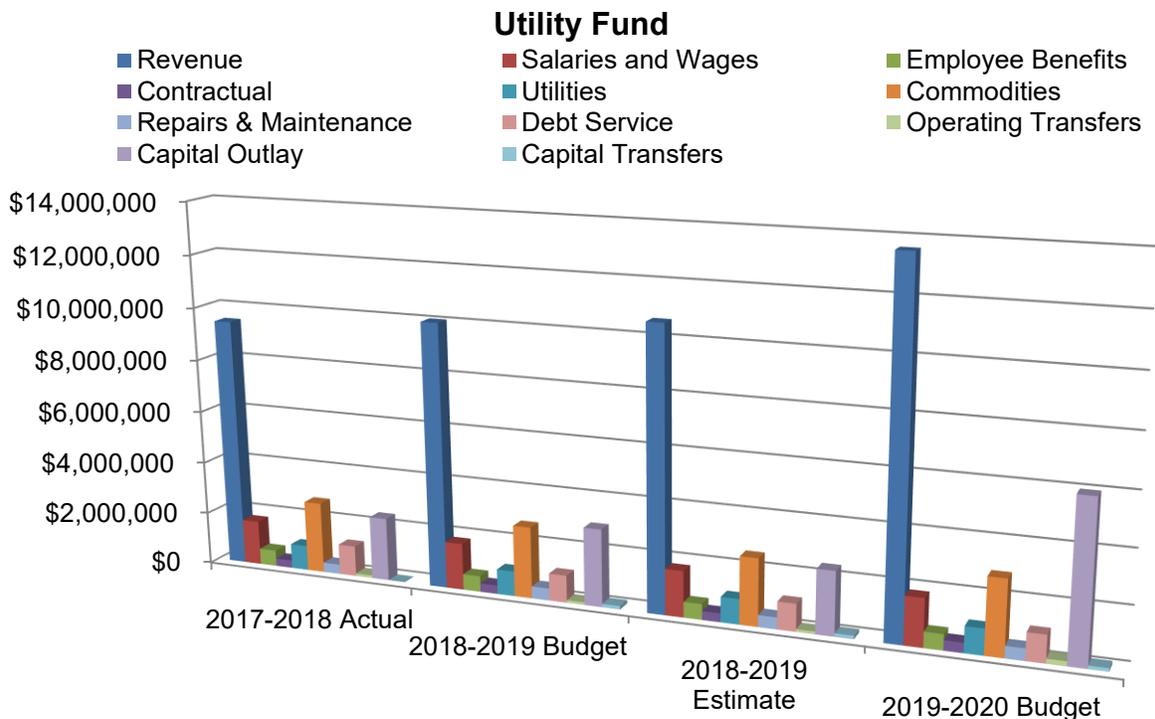
TOTAL APPROPRIATIONS		67,493		102,137	102,137
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BUDGET DETAIL

UTILITY FUND

Fund Description: Accounts for the operation and maintenance of the waterworks and sewage activities of the Village. The village owns and operates its own wastewater treatment plant. Water is purchased from the Central Lake County Joint Action Water Agency (CLCJAWA).

Utility Fund	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 9,447,392	\$ 10,025,447	\$ 10,641,506	\$ 13,612,055	35.8%	27.9%
Expenses	\$ (7,909,595)	\$ (7,977,519)	\$ (7,771,703)	\$ (8,283,858)	3.8%	6.6%
Net Operating Income (loss)	\$ 1,537,797	\$ 2,047,928	\$ 2,869,803	\$ 5,328,197	160.2%	85.7%
Operating Expense Detail						
Salaries and Wages	\$ 1,702,461	\$ 1,778,372	\$ 1,749,604	\$ 1,812,973	1.9%	3.6%
Employee Benefits	\$ 613,017	\$ 602,804	\$ 593,327	\$ 599,049	-0.6%	1.0%
Contractual	\$ 289,759	\$ 325,925	\$ 335,140	\$ 381,480	17.0%	13.8%
Utilities	\$ 953,124	\$ 954,450	\$ 957,150	\$ 981,450	2.8%	2.5%
Commodities	\$ 2,711,606	\$ 2,715,651	\$ 2,547,113	\$ 2,841,105	4.6%	11.5%
Repairs & Maintenance	\$ 368,475	\$ 460,129	\$ 449,181	\$ 455,213	-1.1%	1.3%
Debt Service	\$ 1,171,153	\$ 1,040,188	\$ 1,040,188	\$ 1,031,588	-0.8%	-0.8%
Operating Transfers	\$ 100,000	\$ 100,000	\$ 100,000	\$ 181,000	81.0%	81.0%
	\$ 7,909,595	\$ 7,977,519	\$ 7,771,703	\$ 8,283,858		
Capital Outlay	\$ 2,406,723	\$ 2,947,230	\$ 2,409,184	\$ 5,985,500	103.1%	148.4%
Capital Transfers	\$ -	\$ 128,989	\$ 128,989	\$ 128,989	0.0%	0.0%
Total Fund Expense	\$ 10,316,318	\$ 11,053,738	\$ 10,309,876	\$ 14,398,347	30.3%	39.7%
Net Fund Income (loss)	\$ (868,926)	\$ (1,028,291)	\$ 331,630	\$ (786,292)	-23.5%	-337.1%





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 20 - UTILITY FUND							
REVENUES							
20-0000-0-644000	WATER SALES	4,987,839	5,117,889	5,337,304	5,651,958	10.44	534,069
	FIXED FEE (\$25.68 X 7,375 ACCOUNTS X 6 BILLS)		0	0	1,136,340		
	TIER 1 CONSUMPTION (\$2.74 X 167,434)		0	0	458,769		
	TIER 2 CONSUMPTION (\$5.47 X 130,824)		0	0	715,607		
	TIER 3 CONSUMPTION (\$8.21 X 410,749)		0	0	3,372,249		
	SENIOR DISCOUNT (1,044 ACCOUNTS X \$4.95 X 6 BILLS)		0	0	(31,007)		
	GL # FOOTNOTE TOTAL:				5,651,958		
20-0000-0-645000	TANKER SALES	11,401	12,000	9,418	10,000	(16.67)	(2,000)
20-0000-0-646000	WATER SALES - PENALTIES	41,394	40,000	41,567	40,000		
20-0000-0-647000	SEWER CHARGES	3,529,139	4,041,558	4,342,497	4,281,597	5.94	240,039
	FIXED FEE (\$9.79 X 7,375 ACCOUNTS X 6 BILLS)		0	0	433,208		
	VOLUMETRIC CHARGE (\$6.05 X 644,432)		0	0	3,898,814		
	SENIOR DISCOUNT (1,044 ACCOUNTS X \$8.05 X 6 BILLS)		0	0	(50,425)		
	GL # FOOTNOTE TOTAL:				4,281,597		
20-0000-0-648000	SEWER CHARGES - PENALTIES	29,971	28,500	31,668	28,500		
20-0000-0-661000	WATER CONNECTION FEES	101,261	92,000	80,252	80,000	(13.04)	(12,000)
20-0000-0-662000	SEWER CONNECTION FEES	95,955	90,000	81,160	80,000	(11.11)	(10,000)
20-0000-0-663000	COUNTY SEWER CHARGE	579,466	560,000	680,000	680,000	21.43	120,000
20-0000-0-684000	METERS AND READOUTS	22,850	19,500	14,140	19,500		
20-0000-0-688000	CHANGE IN FAIR MARKET VALUE	(1,819)					
20-0000-0-690000	INTEREST REVENUE	35,785	23,000	23,000	17,500	(23.91)	(5,500)
20-0000-0-696000	AMORTIZATION OF DEFERRED CELL TOWER REV	8,000					
20-0000-0-698000	BOND PROCEEDS				2,722,000		2,722,000
	IEPA LOAN PROCEEDS		0	0	2,722,000		
20-0000-0-699000	MISCELLANEOUS REVENUES	625	1,000	500	1,000		
MISCELLANEOUS							
20-0000-0-677000	DAMAGE TO VILLAGE PROPERTY	5,525					
MISCELLANEOUS		5,525					
TOTAL REVENUES		9,447,392	10,025,447	10,641,506	13,612,055	35.78	3,586,608



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 20 - UTILITY FUND							
Dept. 2020 - WATER DEPARTMENT							
SALARIES & WAGES							
20-2020-1-701000	SALARIES - ADMINISTRATIVE	211,865	212,791	234,752	246,766	15.97	33,975
20-2020-1-702000	SALARIES - CLERICAL	147,937	159,194	159,062	159,284	0.06	90
20-2020-1-703000	SALARIES - ENGINEERING	113,190	126,814	127,815	131,935	4.04	5,121
20-2020-1-704000	SALARIES - MAINTENANCE	338,260	323,088	333,792	310,254	(3.97)	(12,834)
	OVERTIME		12,500	0	0		
SALARIES & WAGES		811,252	821,887	855,421	848,239	3.21	26,352
EMPLOYEE BENEFITS							
20-2020-2-720000	INSURANCE	84,034	94,782	88,797	106,562	12.43	11,780
20-2020-2-740000	SICK LEAVE BUY BACK	9,792		29,963			
20-2020-2-793000	EMPLOYER CONTRIBUTION IMRF	107,875	107,867	110,267	103,110	(4.41)	(4,757)
	ADDITIONAL IMRF		2,400	0	0		
20-2020-2-794000	EMP CONTRIBUTION FICA/MEDICARE	59,804	62,875	62,124	64,168	2.06	1,293
	ADDITIONAL FICA		3,085	0	0		
EMPLOYEE BENEFITS		261,505	265,524	291,151	273,840	3.13	8,316
CONTRACTUAL							
20-2020-3-721000	INTERGOVMTAL RISK MGMT AGENCY	29,741	29,000	29,000	30,450	5.00	1,450
20-2020-3-728000	TECHNICAL SERVICES	69,789	175,090	173,880	175,090		
	RANDOM DRUG & ALCOHOL SCREEN FEES		605	605	605		
	SCADA SYSTEM MAIN		5,800	5,600	5,800		
	J.U.L.I.E. MEMBERSHIP FEES		6,000	5,500	6,000		
	UTILITY BILL PRINTING		8,500	8,500	8,500		
	CPR AND METRA RR XING FEES		1,100	1,100	1,100		
	OTHER INSPECTIONS (WATER TOWERS)		3,300	3,300	3,300		
	LEAK SURVEY - WHOLE SYSTEM		20,000	20,000	20,000		
	FIRE HYDRANT SANDBLASTING AND PAINTING		10,000	9,990	10,000		
	TESTING AND REPAIR OF COMMERCIAL METER		2,500	2,000	2,500		
	ANNUAL AUDIOLOGY TESTING		360	360	360		
	SAMPLE ANALYSIS		9,000	9,000	9,000		
	WATER QUALITY REPORT PRINTING		3,500	3,500	3,500		
	FIRE HYDRANT FLOW TESTING		81,000	81,000	81,000		
	VALVE EXERCISE PROGRAM		22,000	22,000	22,000		
	WATER ATLAS PRINTING		1,300	1,300	1,300		
	AUTOCAD LICENSE (SPLIT WITH SEWER, STREETS, ENG.)		125	125	125		
	GL # FOOTNOTE TOTAL:		175,090	173,880	175,090		
CONTRACTUAL		99,530	204,090	202,880	205,540	0.71	1,450
UTILITIES							
20-2020-4-708000	ELECTRICITY	45,600	45,650	45,650	45,650		
	ELECTRICITY		45,650	45,650	45,650		
20-2020-4-709000	NORTH SHORE GAS	4,956	5,000	5,000	5,000		
	GAS SERVICE		5,000	5,000	5,000		
20-2020-4-710000	TELEPHONE	11,790	11,500	15,000	15,000	30.43	3,500
	MONTHLY SBC		11,000	14,000	14,000		
	PHONE SERVICE		500	1,000	1,000		
	GL # FOOTNOTE TOTAL:		11,500	15,000	15,000		
UTILITIES		62,346	62,150	65,650	65,650	5.63	3,500
COMMODITIES							
20-2020-5-706000	MATERIALS AND SUPPLIES	10,493	11,000	14,500	11,000		
	EQUIPMENT, TOOLS, SMALL		10,000	13,500	10,000		
	WATER BILLING SUPPLIES		1,000	1,000	1,000		
	GL # FOOTNOTE TOTAL:		11,000	14,500	11,000		
20-2020-5-722000	POSTAGE	10,726	15,000	11,000	15,000		
	WATER & SEWER BILL POSTAGE		15,000	11,000	15,000		
20-2020-5-723000	OFFICE SUPPLIES	1,947	2,000	2,000	2,000		
	OFFICE SUPPLIES		2,000	2,000	2,000		



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
20-2020-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	5,541	7,595	7,595	7,595		
	AWWA DUES FOR UTILITIES PERSONNEL		315	315	315		
	SEMINARS, CONFERENCES FOR PDH/CEU		600	600	600		
	PROFESSIONAL DEVELOPMENT		1,100	1,100	1,100		
	ISAWWA CONFERENCE (UTILITIES SUPERVISOR)		1,200	1,200	1,200		
	ILCMA CONFERENCE (ADPW)		700	700	700		
	APWA PWX		2,000	2,000	2,000		
	MIDWEST ADVANCED PUBLIC SERVICE INSTITUTE (MAPSI)		600	600	600		
	TARGET SOLUTIONS ONLINE TRAINING		480	480	480		
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)		600	600	600		
	GL # FOOTNOTE TOTAL:		7,595	7,595	7,595		
20-2020-5-729000	METERS - NEW CONSTRUCTION	9,564	10,000	10,000	10,000		
20-2020-5-736000	CREDIT CARD FEES	29,986	29,750	29,750	29,750		
20-2020-5-752000	UNIFORMS	3,259	3,500	4,050	4,050	15.71	550
	PURCHASE OF UNIFORMS		1,500	1,500	1,500		
	BOOTS, RAINWEAR, GLOVES, INSULATED COVERALLS		1,200	2,100	2,100		
	T-SHIRTS & POLOS		450	450	450		
	PRESCRIPTION SAFETY GLASSES		350	0	0		
	GL # FOOTNOTE TOTAL:		3,500	4,050	4,050		
20-2020-5-761000	BAD DEBT EXPENSE	100	2,000	2,000	2,000		
	BAD DEBT EXPENSE		2,000	2,000	2,000		
20-2020-5-791000	VEHICLE REPLACEMENT FUND FEES		82,912	82,912		(100.00)	(82,912)
20-2020-5-798000	PURCHASE OF WATER - CLCJAWA	2,189,862	2,247,336	2,103,000	2,316,650	3.08	69,314
	TELEPHONE, ELE/ MAINT FOR PETERSON CLCJAWA		2,000	3,000	3,000		
	WATER PURCHASE		2,245,336	2,100,000	2,313,650		
	GL # FOOTNOTE TOTAL:		2,247,336	2,103,000	2,316,650		
20-2020-5-799000	MISCELLANEOUS	1,046	2,000	2,000	2,000		
	MISCELLANEOUS		2,000	2,000	2,000		
COMMODITIES		2,262,524	2,413,093	2,268,807	2,400,045	(0.54)	(13,048)
CAPITAL							
20-2020-6-760000	DEPRECIATION	1,209,094					
CAPITAL		1,209,094					
REPAIRS & MAINTENANCE							
20-2020-7-712000	MAINTENANCE BLDG. AND GROUNDS	25,636	30,750	30,750	30,750		
	GENERAL UPKEEP OF WATER FACILITIES		1,500	1,500	1,500		
	CLEANING SERVICE		5,250	5,250	5,250		
	S&U ROOF REPAIRS		1,000	1,000	1,000		
	FIRE SYSTEM REPAIR (SPLIT WITH STREETS)		1,000	1,000	1,000		
	S&U FACILITY OVERHEAD DOOR REPLACEMENT		4,000	4,000	4,000		
	WATER TOWER CLEANING		6,000	6,000	6,000		
	WELL HOUSE DOORS AND WINDOWS		12,000	12,000	12,000		
	GL # FOOTNOTE TOTAL:		30,750	30,750	30,750		
20-2020-7-714000	MAINT MOTOR VEHICLE FEES	44,645	43,772	43,772	44,647	2.00	875
	FUEL AND MAINTENANCE		0	43,772	44,647		
20-2020-7-715000	MAINTENANCE OTHER EQUIPMENT	23,401	14,500	14,500	14,500		
	PUMPS, VALVES, SCADA		7,000	7,000	7,000		
	GENERATOR MAINTENANCE BY CONTRACT		5,000	5,000	5,000		
	SAFETY EQUIPMENT		2,500	2,500	2,500		
	GL # FOOTNOTE TOTAL:		14,500	14,500	14,500		
20-2020-7-716000	MAINTENANCE WATER LINE	76,831	90,000	100,000	90,000		
REPAIRS & MAINTENANCE		170,513	179,022	189,022	179,897	0.49	875
TRANSFERS							
20-2020-8-789000	TECHNOLOGY EQUIP & REPLMT FEES	40,000	40,000	40,000	80,500	101.25	40,500
	TERF USER FEES (INCLUDES GIS)		0	40,000	80,500		
TRANSFERS		40,000	40,000	40,000	80,500	101.25	40,500
Totals for Dept. 2020 - WATER DEPARTMENT		4,916,764	3,985,766	3,912,931	4,053,711	1.70	67,945



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 20 - UTILITY FUND							
Dept. 2021 - SEWER DEPARTMENT							
SALARIES & WAGES							
20-2021-1-701000	SALARIES - ADMINISTRATIVE	151,422	174,708	155,897	162,021	(7.26)	(12,687)
20-2021-1-703000	SALARIES - ENGINEERING	94,463	103,490	104,195	107,283	3.67	3,793
20-2021-1-704000	SALARIES - MAINTENANCE	257,999	250,707	257,843	277,632	10.74	26,925
SALARIES & WAGES		503,884	528,905	517,935	546,936	3.41	18,031
EMPLOYEE BENEFITS							
20-2021-2-720000	INSURANCE	46,278	47,077	50,411	52,933	12.44	5,856
20-2021-2-740000	SICK LEAVE BUY BACK	5,923					
20-2021-2-793000	EMPLOYER CONTRIBUTION IMRF	68,545	74,087	68,093	69,079	(6.76)	(5,008)
20-2021-2-794000	EMP CONTRIBUTION FICA/MEDICARE	38,371	39,570	37,661	40,971	3.54	1,401
EMPLOYEE BENEFITS		159,117	160,734	156,165	162,983	1.40	2,249
CONTRACTUAL							
20-2021-3-721000	INTERGOVMTAL RISK MGMT AGENCY	22,367	17,000	17,000	17,850	5.00	850
20-2021-3-728000	TECHNICAL SERVICES	5,754	6,935	4,460	2,960	(57.32)	(3,975)
	RAILROAD CROSSING LEASE FEES: 12" WINCHESTER		475	475	475		
	RANDOM DRUG & ALCOHOL SCREEN FEES		135	135	135		
	OTHER TECHNICAL SERVICES		1,000	1,000	1,000		
	ANNUAL FIRE EXTINGUISHER SERVICES		1,000	1,000	1,000		
	ANNUAL AUDIOLOGY TESTING		200	225	225		
	APWA REACCREDITATION VISIT FEES		4,000	1,500	0		
	AUTOCAD LICENSE (SPLIT WITH WATER, STREETS, ENG.)		125	125	125		
	GL # FOOTNOTE TOTAL:		6,935	4,460	2,960		
CONTRACTUAL		28,121	23,935	21,460	20,810	(13.06)	(3,125)
UTILITIES							
20-2021-4-707000	COUNTY SEWER SERVICE	613,333	615,000	615,000	635,000	3.25	20,000
	6004 RCE AT \$8.80 PER MONTH		615,000	615,000	635,000		
20-2021-4-708000	ELECTRICITY	18,858	18,000	20,000	20,000	11.11	2,000
20-2021-4-709000	NATURAL GAS	2,029	1,800	1,500	1,800		
20-2021-4-710000	TELEPHONE	5,017	5,000	6,500	6,500	30.00	1,500
	MONTHLY FEE		0	6,500	6,500		
UTILITIES		639,237	639,800	643,000	663,300	3.67	23,500
COMMODITIES							
20-2021-5-706000	MATERIALS AND SUPPLIES	5,418	4,700	6,700	5,700	21.28	1,000
	SEWER MATERIALS AND SUPPLIES		1,500	2,500	1,500		
	FACTOR SUPPLIES		1,500	2,000	2,000		
	REPLACEMENT HOSE FOR FACTOR		1,700	2,200	2,200		
	GL # FOOTNOTE TOTAL:		4,700	6,700	5,700		
20-2021-5-722000	POSTAGE	9,465	10,000	9,000	10,000		
20-2021-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	628	2,710	2,710	2,710		
	SEMINARS - SEWER MAINTENANCE, SAFETY TRAINING		1,350	1,350	1,350		
	MAPSI, PUBLIC SERVICE INSTITUTE		600	600	600		
	TARGET SOLUTIONS ONLINE TRAINING		160	160	160		
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)		600	600	600		
	GL # FOOTNOTE TOTAL:		2,710	2,710	2,710		
20-2021-5-752000	UNIFORMS	1,216	1,250	1,250	1,250		
	UNIFORMS		900	900	900		
	OUTDOOR GEAR		350	350	350		
	GL # FOOTNOTE TOTAL:		1,250	1,250	1,250		
20-2021-5-791000	VEHICLE REPLACEMENT FUND FEES		34,700	34,700		(100.00)	(34,700)
20-2021-5-799000	MISCELLANEOUS	106,341					
COMMODITIES		123,068	53,360	54,360	19,660	(63.16)	(33,700)
REPAIRS & MAINTENANCE							
20-2021-7-714000	MAINT MOTOR VEHICLE FEES	27,730	112,592	112,592	114,844	2.00	2,252



GL NUMBER	DESCRIPTION	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
		ACTIVITY	APPROVED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
20-2021-7-715000	MAINTENANCE LIFT STATIONS	29,098	31,500	22,000	32,100	1.90	600
	EQUIPMENT MAINTENANCE AT PUMPING STATIONS		15,000	15,000	15,000		
	LIFT STATION BACKUP POWER GENERATOR		7,000	7,000	7,000		
	CAMBRIDGE LIFT STATION CONTROLS		9,500	0	9,500		
	ALARM PHONE LINE		0	0	600		
	GL # FOOTNOTE TOTAL:		31,500	22,000	32,100		
20-2021-7-716000	MAINTENANCE SEWER LINES	11,895	18,000	18,000	18,000		
	REPAIR OF SANITARY SEWERS AND MANHOLES		13,000	13,000	13,000		
	GREASE DISSOLVING AGENTS AND ROOT CONTROL		2,500	2,500	2,500		
	SPOILS DISPOSAL		2,500	2,500	2,500		
	GL # FOOTNOTE TOTAL:		18,000	18,000	18,000		
REPAIRS & MAINTENANCE		68,723	162,092	152,592	164,944	1.76	2,852
TRANSFERS							
20-2021-8-789000	TRANSFER TECHNOLOGY FUND	40,000	40,000	40,000	60,500	51.25	20,500
	TERF USER CHARGES (INCLUDES GIS)		40,000	40,000	60,500		
TRANSFERS		40,000	40,000	40,000	60,500	51.25	20,500
Totals for Dept. 2021 - SEWER DEPARTMENT		1,562,150	1,608,826	1,585,512	1,639,133	1.88	30,307



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 20 - UTILITY FUND							
Dept. 2022 - WASTE WATER TREATMENT PLANT							
SALARIES & WAGES							
20-2022-1-701000	SALARIES - ADMINISTRATIVE	66,700	66,116	66,450	68,610	3.77	2,494
20-2022-1-704000	SALARIES - OPERATORS	320,625	361,464	309,798	349,188	(3.40)	(12,276)
	WWTP OPERATOR		45,000	0	0		
	SALARIES & WAGES	387,325	427,580	376,248	417,798	(2.29)	(9,782)
EMPLOYEE BENEFITS							
20-2022-2-720000	INSURANCE	77,850	88,189	69,863	78,371	(11.13)	(9,818)
20-2022-2-740000	SICK LEAVE BUYBACK	23,691					
20-2022-2-793000	EMPLOYER CONTRIBUTION IMRF	58,349	56,389	49,364	52,618	(6.69)	(3,771)
	WWTP OPERATOR		5,602	0	0		
20-2022-2-794000	EMP CONTRIBUTION FICA/MEDICARE	32,505	31,968	26,784	31,237	(2.29)	(731)
	WWTP OPERATOR		3,443	0	0		
	EMPLOYEE BENEFITS	192,395	176,546	146,011	162,226	(8.11)	(14,320)
CONTRACTUAL							
20-2022-3-705000	CONTRACTUAL SERVICES	108,702	25,000	41,600	78,300	213.20	53,300
	MUNDELEIN CONTRACTED OPERATOR		25,000	41,600	0		
	MUNDELEIN CONTRACTED OPERATOR - LAB SERVICES		0	0	64,300		
	MUNDELEIN CONTRACTED OPERATOR - ON CALL PAY		0	0	14,000		
	GL # FOOTNOTE TOTAL:		25,000	41,600	78,300		
20-2022-3-721000	INTERGOVMTAL RISK MGMT AGENCY	22,969	29,000	29,000	30,450	5.00	1,450
20-2022-3-728000	TECHNICAL SERVICES	30,437	43,900	40,200	46,380	5.65	2,480
	IEPA-NPDES PERMIT FEES		17,500	18,000	18,000		
	INSPECTIONS ROOF, FIRE EXTINGUISHERS, LAB TESTING, ETC.		13,200	10,000	13,200		
	MISC. ENGINEERING AND CONSULTING		12,000	12,000	14,700		
	ANNUAL AUDIOLOGY TESTING		200	200	480		
	PRETREATMENT ENGINEERING		1,000	0	0		
	GL # FOOTNOTE TOTAL:		43,900	40,200	46,380		
	CONTRACTUAL	162,108	97,900	110,800	155,130	58.46	57,230
UTILITIES							
20-2022-4-708000	ELECTRICITY	224,953	225,000	225,000	225,000		
20-2022-4-709000	NORTH SHORE GAS	24,518	25,000	21,000	25,000		
	HEATING OF (2) BUILDING AND PRIMARY SLUDGE DIGESTER		0	21,000	25,000		
20-2022-4-710000	TELEPHONE	2,070	2,500	2,500	2,500		
	UTILITIES	251,541	252,500	248,500	252,500		
COMMODITIES							
20-2022-5-706000	MATERIALS AND SUPPLIES	15,081	30,835	25,000	26,700	(13.41)	(4,135)
	SUPPLIES - LAB & OFFICE		7,500	7,500	7,500		
	JANITORIAL SUPPLIES		1,200	1,200	1,200		
	MAINT MATERIALS, GREASE, OIL, FUEL OIL WWTP GENERATOR		3,000	3,000	3,000		
	ELECTRICAL & PLUMBING		1,500	1,500	1,500		
	CONSTRUCTION SUPPLY		1,000	1,000	1,000		
	MISCELLANEOUS TOOLS		2,500	2,500	2,500		
	LAB PROBE & KITS		8,000	2,500	700		
	GENERATOR FUEL		800	800	800		
	PORTABLE METER W/ LDO PROBE		0	0	2,000		
	OSHA SAFETY (CONFINED SPACE & FALL PROTECTION ITEMS)		5,335	5,000	500		
	MUNDELEIN CONTRACTED OPERATOR - SUPPLIES		0	0	6,000		
	GL # FOOTNOTE TOTAL:		30,835	25,000	26,700		
20-2022-5-707000	CHEMICALS	30,686	36,000	30,000	80,100	122.50	44,100
	SODIUM HYPOCHLORITE FOR FILTER SAND CLEANING		2,600	2,500	2,600		
	SODIUM BISULFITE FOR DE-CHLORINATION OF EFFLUENT		5,000	5,600	5,500		
	SODIUM HYPOCHLORITE TO DISINFECT PLANT EFFLUENT		8,000	7,000	7,000		
	LAGOON TREATMENT		15,500	10,000	10,000		
	ODOR CONTROL		4,900	4,900	5,000		
	PHOSPHORUS CONTROL		0	0	50,000		
	GL # FOOTNOTE TOTAL:		36,000	30,000	80,100		



GL NUMBER	DESCRIPTION	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
		ACTIVITY	APPROVED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
20-2022-5-718000	SLUDGE REMOVAL	177,566	151,800	137,300	166,400	9.62	14,600
	SLUDGE REMOVAL		145,000	132,000	160,000		
	LAB TEST ON SLUDGE FOLLOWING PERMIT REQUIREMENTS		1,200	1,300	1,900		
	CHEMICAL HYDROGEN SULFIDE CONTROL		5,600	4,000	4,500		
	GL # FOOTNOTE TOTAL:		151,800	137,300	166,400		
20-2022-5-723000	OFFICE SUPPLIES	35					
20-2022-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	12,798	14,400	14,888	14,400		
	SEMINARS, CONTINUING EDUCATION		500	800	1,345		
	MEMBERSHIPS (WEF, AWWA, FVOA, APWA)		350	586	600		
	DES PLAINES RIVER WATERSHED WORKGROUP		9,920	9,918	9,920		
	IL ASSOCIATION OF WASTEWATER AGENCIES		1,430	1,459	1,460		
	TARGET SOLUTIONS ONLINE TRAINING		400	170	400		
	WATER ENVIRONMENT FEDERATION TECHNICAL EXHIBITION		1,800	1,955	675		
	GL # FOOTNOTE TOTAL:		14,400	14,888	14,400		
20-2022-5-752000	UNIFORMS	1,707	2,225	3,650	2,250	1.12	25
	PANTS		0	1,000	600		
	PROTECTIVE CLOTHING GEAR PPE		0	600	500		
	SAFETY SHOES (\$175 PER EMPLOYEE)		0	1,500	700		
	SHIRTS AND OUTERWEAR		0	550	450		
	GL # FOOTNOTE TOTAL:			3,650	2,250		
20-2022-5-791000	VEHICLE REPLACEMENT FUND FEES		11,377	11,377		(100.00)	(11,377)
20-2022-5-799000	MISCELLANEOUS	220	250	220	250		
	NEW EMPLOYMENT ADS, PRE-EMPLOYMENT PHYSICAL EXAMS, ETC.		250	220	250		
COMMODITIES		238,093	246,887	222,435	290,100	17.50	43,213
REPAIRS & MAINTENANCE							
20-2022-7-712000	MAINT - BUILDING & GROUNDS	55,622	64,635	61,187	53,304	(17.53)	(11,331)
	REPAIRS		25,000	25,000	25,000		
	LANDSCAPING/RESTORATION		1,000	1,000	1,000		
	FILTER BLDG. REPAIRS		1,000	1,000	0		
	LANDSCAPE SERVICE		11,435	11,435	11,604		
	CONCRETE REPAIRS		10,000	10,000	10,000		
	TURF RESTORATION		9,000	7,415	0		
	GRIT BUILDING OVERHEAD DOOR REPAIRS		7,200	5,337	0		
	HVAC		0	0	5,700		
	GL # FOOTNOTE TOTAL:		64,635	61,187	53,304		
20-2022-7-714000	MAINTENANCE VEHICLES	25,725	6,880	6,880	7,018	2.01	138
20-2022-7-715000	MAINTENANCE OTHER EQUIPMENT	47,892	47,500	39,500	50,050	5.37	2,550
	SERVICE AND PARTS FOR PUMPS, VALVES MOTORS ETC.		40,000	32,000	42,000		
	MAINTENANCE MATERIALS GREASE, OIL, PACKINGS, ETC.		7,000	7,000	7,500		
	WASTE OIL DISPOSAL		500	500	550		
	GL # FOOTNOTE TOTAL:		47,500	39,500	50,050		
REPAIRS & MAINTENANCE		129,239	119,015	107,567	110,372	(7.26)	(8,643)
TRANSFERS							
20-2022-8-789000	TRANSFER TECHNOLOGY FUND	20,000	20,000	20,000	40,000	100.00	20,000
	TERF USER CHARGES (INCLUDES GIS)		20,000	20,000	40,000		
TRANSFERS		20,000	20,000	20,000	40,000	100.00	20,000
Totals for Dept. 2022 - WASTE WATER TREATMENT PLANT		1,380,701	1,340,428	1,231,561	1,428,126	6.54	87,698



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE	
FUND 20 - UTILITY FUND								
Dept. 2023 - UTILITY-DEBT SERVICE								
DEBT SERVICE								
20-2023-9-795000	PRINCIPAL PAYMENTS		695,000	695,000	695,000			
	ALTERNATE REVENUE BONDS (SERIES 2012B) PRINCIPAL		0	0	185,000			
	ALTERNATE REVENUE BONDS (SERIES 2013B) PRINCIPAL		0	0	180,000			
	ALTERNATE REVENUE BONDS (SERIES 2014A) PRINCIPAL		0	0	285,000			
	ALTERNATE REVENUE BONDS (SERIES 2015B) PRINCIPAL		0	0	45,000			
	GL # FOOTNOTE TOTAL:				695,000			
20-2023-9-796000	INTEREST PAYMENTS	359,238	343,038	343,038	334,438	(2.51)	(8,600)	
	ALTERNATE REVENUE BONDS (SERIES 2012B) INTEREST		0	0	70,650			
	ALTERNATE REVENUE BONDS (SERIES 2013B) INTEREST		0	0	116,150			
	ALTERNATE REVENUE BONDS (SERIES 2014A) INTEREST		0	0	31,275			
	ALTERNATE REVENUE BONDS (SERIES 2015B) INTEREST		0	0	116,363			
	GL # FOOTNOTE TOTAL:				334,438			
20-2023-9-797000	PAYING AGENT FEES	2,106	2,150	2,150	2,150			
DEBT SERVICE			361,344	1,040,188	1,040,188	1,031,588	(0.83)	(8,600)
Totals for Dept. 2023 - UTILITY-DEBT SERVICE			361,344	1,040,188	1,040,188	1,031,588	(0.83)	(8,600)



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 20 - UTILITY FUND							
Dept. 2024 - UTILITY-CAPITAL IMPROVEMENT							
COMMODITIES							
20-2024-5-788000	REPLACEMENT METERS	71,821	86,800	86,000	86,800		
	50 RESIDENTIAL METERS @ \$300 EACH		15,000	11,000	15,000		
	REPLACEMENT OF 2 - 3" METERS - \$1,665/METER		3,300	0	3,300		
	REPLACEMENT OF 2 - 4" METERS - \$2,900/METER		5,800	0	5,800		
	RADIO READ TOUCHPAD - REPLACE METER HEADS		25,000	45,000	25,000		
	METER REPLACEMENT - MANUAL READ UPGRADE		37,700	30,000	37,700		
	GL # FOOTNOTE TOTAL:		86,800	86,000	86,800		
20-2024-5-793000	HYDRANTS, VALVES, MISC.	16,100	44,500	44,500	44,500		
	10 HYDRANT REPLACEMENTS - \$3,000 EACH		30,000	6,000	30,000		
	10 VALVE REPLACEMENTS - \$650 EACH		6,500	30,000	6,500		
	NEW VALVE INSERTION		5,000	6,000	5,000		
	BACKFILL MATERIAL, BEDDING AND RESTORATION		3,000	2,500	3,000		
	GL # FOOTNOTE TOTAL:		44,500	44,500	44,500		
COMMODITIES		87,921	131,300	130,500	131,300		
CAPITAL							
20-2024-6-750000	WWTP IMPR	471,432	334,500	249,953	3,438,000	927.80	3,103,500
	#3 SCREW PUMP (CONSTRUCTION)		15,000	0	0		
	2017 IMPROVEMENTS CARRYOVER		15,000	98,363	0		
	CHLORINE PUMPS		30,000	30,000	0		
	DECHLOR DOSE LINE REROUTE		45,000	0	0		
	DECHLORINATION STORAGE TANK		6,500	4,345	0		
	FILTER BUILDING CONDUIT WATER INFILTRATION		0	0	40,500		
	SCREW PUMP BUILDING BRICK		180,000	82,695	0		
	SCREW PUMP BUILDING BRICK (ENGINEERING)		18,000	9,550	0		
	LAGOON DREDGING		0	0	550,000		
	BAFFLE REPLACEMENT IN LAGOON		0	0	21,500		
	LAGOON DREDGING ENGINEERING		25,000	25,000	12,000		
	PHOSPHORUS REMOVAL IMPROVEMENTS		0	0	2,770,000		
	FALL PROTECTION – HEADWORKS AND DIGESTER		0	0	40,000		
	FALL PROTECTION ENG. – HEADWORKS AND DIGESTER		0	0	4,000		
	GL # FOOTNOTE TOTAL:		334,500	249,953	3,438,000		
20-2024-6-761000	WATERMAIN IMPROVEMENTS		75,000		75,000		
	21/137 WATERMAIN RELOCATION		75,000	0	75,000		
20-2024-6-772000	UNDERGROUND IMPROVEMENT	352,802	1,052,730	1,041,526		(100.00)	(1,052,730)
	CCDD ENGINEERING - CONSTRUCTION PROJECTS		10,000	1,650	0		
	SANITARY SEWER BACKUP INSURANCE CLAIM CARRYOVER		52,730	0	0		
	18-19 WATERMAIN REHABILITATION CONSTRUCTION		920,000	870,000	0		
	18-19 WATERMAIN CONSTRUCTION ENGINEERING		70,000	96,216	0		
	GARFIELD WELL REPAIR (UNBUDGETED)		0	43,660	0		
	2018 VALVE REPLACEMENT PROGRAM (UNBUDGETED)		0	30,000	0		
	GL # FOOTNOTE TOTAL:		1,052,730	1,041,526			
20-2024-6-775000	SANITARY SEWER RELOCATION		175,000		175,000		
	21/137 SANITARY SEWER RELOCATION		175,000	0	175,000		
20-2024-6-776000	SANITARY SEWER REPAIRS	117,540	425,000	425,000	700,000	64.71	275,000
	SANITARY SEWER POINT REPAIRS AND LINING		200,000	200,000	150,000		
	ANNUAL SEWER TELEVISION		100,000	100,000	100,000		
	BASIN 11 SMOKE TESTING		50,000	50,000	0		
	SANITARY MANHOLE ASSESSMENT AND REPAIRS		75,000	75,000	75,000		
	ROCKLAND ROAD - SANITARY SEWER RELOCATIONS		0	0	375,000		
	GL # FOOTNOTE TOTAL:		425,000	425,000	700,000		
20-2024-6-777000	LIFT STATION IMPROVEMENTS		540,000	682,705	92,500	(82.87)	(447,500)
	ROUTE 45 LIFT STATION REPLACEMENT - CONSTRUCTION		0	10,000	0		
	LIFT STATION DESIGN - DAWES LIFT STATION		0	50,010	0		
	DAWES LIFT STATION - CONSTRUCTION ENGINEERING		20,000	10,000	5,000		
	DAWES LIFT STATION - CONSTRUCTION		500,000	574,445	75,000		
	GENERATOR AT ROUTE 45 (ENGINEERING)		20,000	11,000	12,500		
	GENERATOR AT ROUTE 45		0	27,250	0		
	GL # FOOTNOTE TOTAL:		540,000	682,705	92,500		



GL NUMBER	DESCRIPTION	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
		ACTIVITY	APPROVED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
20-2024-6-778000	WELL CAPACITY STUDY				500,000		500,000
	GARFIELD AVENUE WELL REPLACEMENT		0	0	500,000		
20-2024-6-781000	RESIDENTIAL LEAD SERVICE REPLACE INCENTI	6,925	10,000	9,000	10,000		
	REPLACEMENT REIMBURSEMENT PROGRAM		10,000	9,000	10,000		
20-2024-6-795000	WATER SYSTEM IMPROVEMENTS	248,930	335,000	1,000	995,000	197.01	660,000
	RED TOP RESERVOIR – ELASTOMERIC POLYURIA LINER		50,000	0	0		
	19/20 ROCKLAND ROAD WATERMAIN CONSTRUCTION		175,000	0	925,000		
	19/20 WATERMAIN PROJECT SURVEYING		10,000	0	0		
	19/20 WATERMAIN DESIGN		50,000	0	0		
	GARFIELD WELL ASSESSMENT (ELECTRICAL PANEL)		25,000	0	0		
	GREENTREE WELLHOUSE ROOF REPAIRS		25,000	0	0		
	2020 WATERMAIN SURVEYING		0	0	10,000		
	2020 WATERMAIN ENGINEERING		0	0	50,000		
	2020 WATERMAIN CCDD TESTING		0	0	10,000		
	GL # FOOTNOTE TOTAL:		335,000		995,000		
CAPITAL		1,197,629	2,947,230	2,409,184	5,985,500	103.09	3,038,270
Totals for Dept. 2024 - UTILITY-CAPITAL IMPROVEMENT		1,285,550	3,078,530	2,539,684	6,116,800	98.69	3,038,270
Dept. 9999 -TRANSFERS							
TRANSFERS							
20-9999-8-799000	TRANSFERS OUT				128,989		128,989
TRANSFERS					128,989		128,989
Totals for Dept. 9999 - TRANSFERS					128,989		128,989

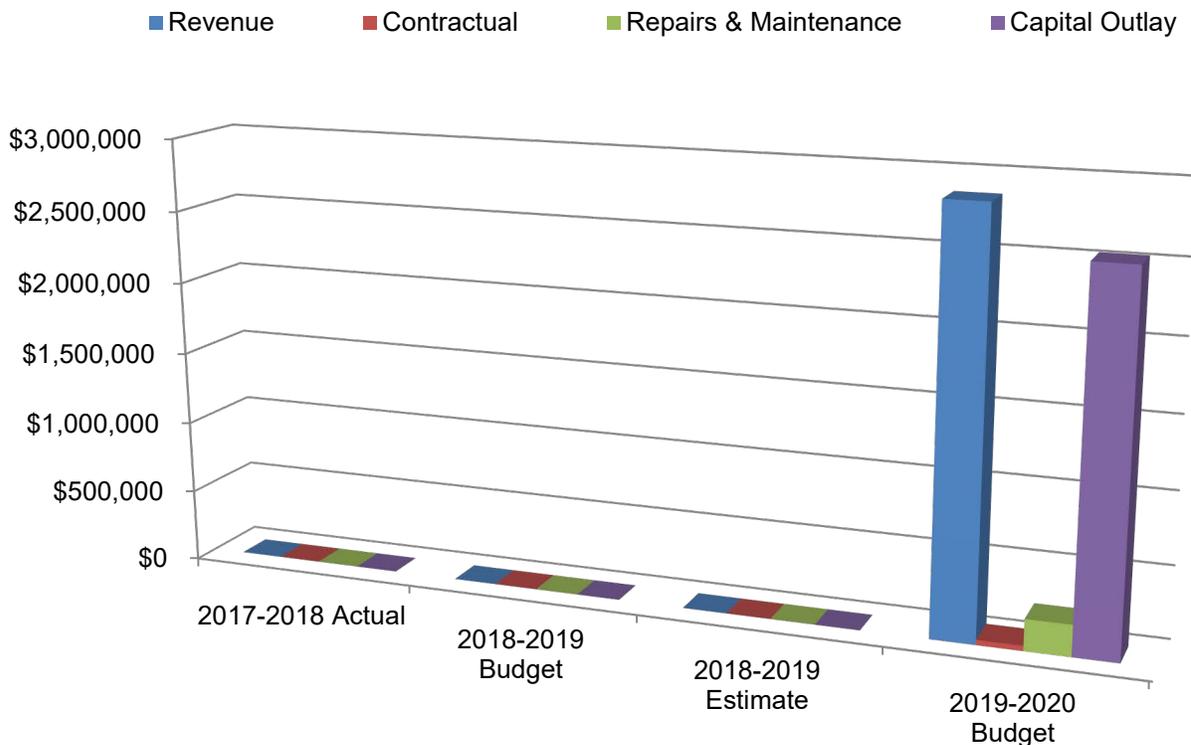
BUDGET DETAIL

STORMWATER SEWER FUND

Fund Description: Accounts for the operation, capital improvement, and maintenance of the Village's stormwater sewer system. If the Village Board elects to impose a future stormwater utility fee, such revenues will be recognized in this fund.

Stormwater Sewer Fund	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ -	\$ -	\$ -	\$ 2,860,000	-	-
Expenses	\$ -	\$ -	\$ -	\$ (252,800)	-	-
Net Operating Income (loss)	\$ -	\$ -	\$ -	\$ 2,607,200	-	-
Operating Expense Detail						
Contractual	\$ -	\$ -	\$ -	\$ 36,000	-	-
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 216,800	-	-
	\$ -	\$ -	\$ -	\$ 252,800	-	-
Capital Outlay	\$ -	\$ -	\$ -	\$ 2,535,000	-	-
Total Fund Expense	\$ -	\$ -	\$ -	\$ 2,787,800	-	-
Net Fund Income (loss)	\$ -	\$ -	\$ -	\$ 72,200	-	-

Stormwater Sewer Fund





2017-18 2018-19 2018-19 2019-20 2019-20 2019-20
ACTIVITY REQUESTED PROJECTED REQUESTED REQUESTED REQUESTED
BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION					
FUND 21 - STORMWATER SEWER FUND						
REVENUES						
INTEREST						
21-0000-7-690000	INTEREST REVENUE				10,000	10,000
INTEREST					10,000	10,000
MISCELLANEOUS						
21-0000-8-698000	BOND PROCEEDS				2,600,000	2,600,000
MISCELLANEOUS					2,600,000	2,600,000
TRANSFERS						
21-0000-9-699000	TRANSFERS IN				250,000	250,000
	TRANSFER FROM GENERAL FUND (SEED MONEY)	0	0		250,000	
TRANSFERS					250,000	250,000
TOTAL REVENUES					2,860,000	2,860,000
APPROPRIATIONS						
CONTRACTUAL						
21-2121-3-728000	TECHNICAL SERVICES				36,000	36,000
	STORMWATER IMPERVIOUS SURFACE ANALYSIS	0	0		36,000	
CONTRACTUAL					36,000	36,000
CAPITAL						
21-2121-6-790000	CAPITAL OUTLAY				2,535,000	2,535,000
	CHARLES BROWN RESERVOIR CONSTRUCTION	0	0		1,275,000	
	CHARLES BROWN RESERVOIR CONSTRUCTION ENG.	0	0		90,000	
	CHARLES BROWN RESERVOIR PUMP REPLACEMENT	0	0		150,000	
	ROCKLAND ROAD STORM SEWER CONSTRUCTION	0	0		1,000,000	
	MISCELLANEOUS PROJECTS	0	0		20,000	
	GL # FOOTNOTE TOTAL:				2,535,000	
CAPITAL					2,535,000	2,535,000
REPAIRS & MAINTENANCE						
21-2121-7-718000	MAINTENANCE STORM SEWERS				216,800	216,800
	CATCH BASINS, MANHOLES, & STORM SEWER LINES	0	0		8,000	
	NPDES FEES	0	0		1,000	
	NPDES PHASE II SURVEYS, PR PROGRAM, SIGNS	0	0		300	
	SOUTHWEST BASIN MAINTENANCE	0	0		7,500	
	CATCH BASIN CLEANING	0	0		100,000	
	STORM SEWER TELEVISIONING AND CLEANING	0	0		100,000	
	GL # FOOTNOTE TOTAL:				216,800	
REPAIRS & MAINTENANCE					216,800	216,800
TOTAL APPROPRIATIONS					2,787,800	2,787,800

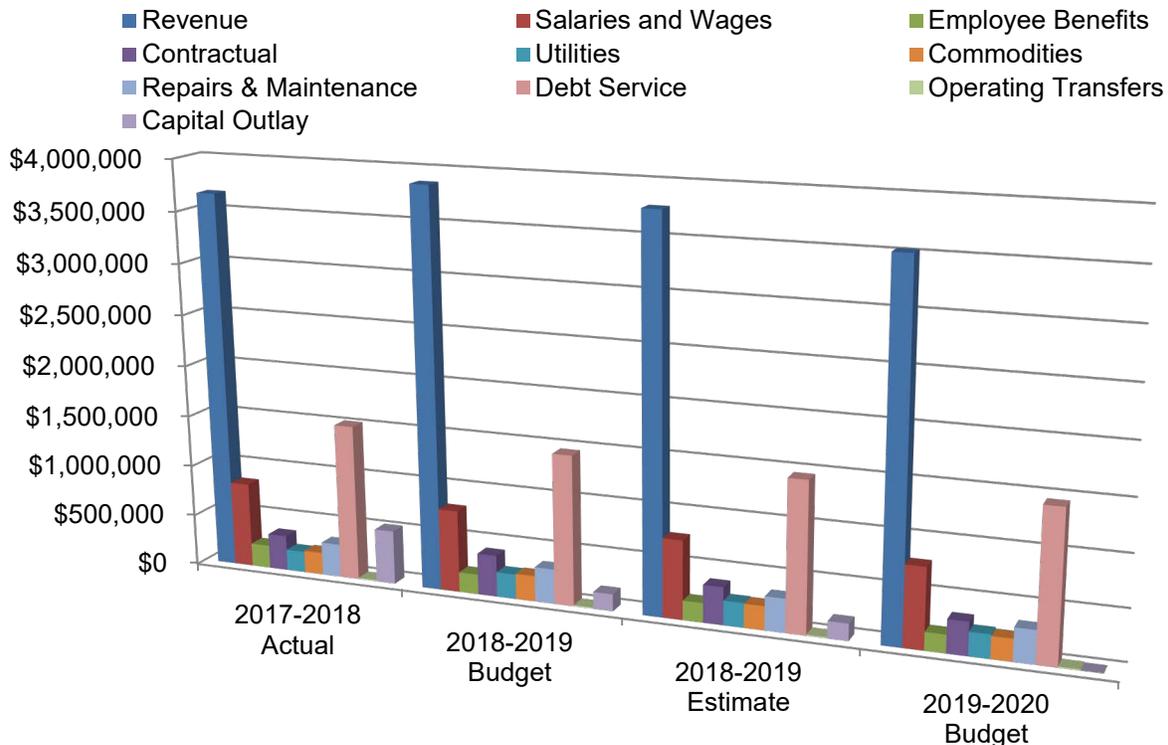
BUDGET DETAIL

LIBERTYVILLE SPORTS COMPLEX FUND

Fund Description: Accounts for all activity of the Libertyville 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.

Libertyville Sports Complex Fund	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 3,666,038	\$ 3,868,463	\$ 3,770,723	\$ 3,527,235	-8.8%	-6.5%
Expenses	\$ (3,678,605)	\$ (3,701,713)	\$ (3,603,973)	\$ (3,523,235)	-4.8%	-2.2%
Net Operating Income (loss)	\$ (12,567)	\$ 166,750	\$ 166,750	\$ 4,000	-97.6%	-97.6%
Operating Expense Detail						
Salaries and Wages	\$ 827,671	\$ 798,623	\$ 767,833	\$ 783,243	-1.9%	2.0%
Employee Benefits	\$ 225,415	\$ 195,321	\$ 190,920	\$ 178,027	-8.9%	-6.8%
Contractual	\$ 345,023	\$ 404,150	\$ 368,651	\$ 324,050	-19.8%	-12.1%
Utilities	\$ 206,977	\$ 243,120	\$ 240,420	\$ 231,670	-4.7%	-3.6%
Commodities	\$ 218,716	\$ 250,756	\$ 234,654	\$ 217,310	-13.3%	-7.4%
Repairs & Maintenance	\$ 324,228	\$ 339,800	\$ 330,749	\$ 323,242	-4.9%	-2.3%
Debt Service	\$ 1,518,575	\$ 1,457,943	\$ 1,458,746	\$ 1,453,693	-0.3%	-0.3%
Operating Transfers	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0.0%	0.0%
	\$ 3,678,605	\$ 3,701,713	\$ 3,603,973	\$ 3,523,235		
Capital Outlay	\$ 523,656	\$ 166,750	\$ 166,750	\$ 4,000	-97.6%	-97.6%
Total Fund Expense	\$ 4,202,261	\$ 3,868,463	\$ 3,770,723	\$ 3,527,235	-8.8%	-6.5%
Net Fund Income (loss)	\$ (536,223)	\$ -	\$ -	\$ -	-	-

Libertyville Sports Complex Fund





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 60 - LIBERTYVILLE SPORTS COMPLEX FUND							
REVENUES							
Dept. 6001 - LSC-INDOOR SPORTS CENTER							
60-6001-0-606000	ADULT PROGRAMS	77,670	85,500	70,000	80,000	(6.43)	(5,500)
60-6001-0-607000	BASKETBALL PROGRAMS	90,400	93,000	80,000	90,000	(3.23)	(3,000)
60-6001-0-608000	SOCCER PROGRAMS	195,306	190,000	221,200	205,000	7.89	15,000
60-6001-0-610000	YOUTH PROGRAMS	70,254	65,000	75,000	72,000	10.77	7,000
60-6001-0-611000	CONTRACTUAL PROGRAM FEES	47,381	46,000	40,000	40,000	(13.04)	(6,000)
	SABRE FENCING		3,000	800	800		
	MUSIC IN THE BOX		10,000	12,000	12,000		
	TAEKWONDO		8,000	8,000	8,300		
	JELLY BEAN SPORTS		17,000	13,300	13,300		
	HOOPS SKILLS CAMPS		5,000	3,800	3,800		
	AFTER SCHOOL SPORTS		3,000	300	0		
	SPEED & AGILITY		0	1,800	1,800		
	GL # FOOTNOTE TOTAL:		46,000	40,000	40,000		
60-6001-0-612000	FACILITY RENTALS	16,567	19,000	19,000	19,000		
60-6001-0-614000	BIRTHDAY PARTIES	35,564	40,000	30,000	30,000	(25.00)	(10,000)
60-6001-0-615000	VENDING	4,010	4,900	4,000	4,000	(18.37)	(900)
60-6001-0-616000	CLIMBING WALL	25,008	27,200	25,000	25,000	(8.09)	(2,200)
60-6001-0-617000	SPORTS FLOOR RENTAL	864,661	873,000	885,000	885,000	1.37	12,000
60-6001-0-618000	OPEN GYM/DROP-IN FEES	124,372	131,000	125,000	125,000	(4.58)	(6,000)
60-6001-0-619000	FITNESS CLASSES	11,765	11,500	11,500	11,500		
60-6001-0-620000	FITNESS MEMBERSHIPS	300,700	310,000	288,000	300,000	(3.23)	(10,000)
60-6001-0-621000	LEASE REVENUES	65,563	10,120	50,000	27,700	173.72	17,580
60-6001-0-622000	SPONSORSHIP INCOME	17,323	22,000	20,000	20,000	(9.09)	(2,000)
60-6001-0-623000	PERSONAL TRAINER	11,031	14,000	1,000	1,000	(92.86)	(13,000)
60-6001-0-639000	CONCESSION	176,284	200,000	190,000	190,000	(5.00)	(10,000)
60-6001-0-688000	CASH OVER	1,453		1,100			
60-6001-0-699000	MISCELLANEOUS REVENUES	485		166			
Totals for Dept. 6001 - LSC-INDOOR SPORTS CENTER		2,135,797	2,142,220	2,135,966	2,125,200	(0.79)	(17,020)
Dept. 6002 - LSC-GOLF LEARNING CENTER							
60-6002-0-630000	RANGE BALLS	180,163	168,000	108,257		(100.00)	(168,000)
60-6002-0-631000	EQUIPMENT RENTAL	302	275	172		(100.00)	(275)
60-6002-0-632000	PRO SHOP MERCHANDISE	14,613	14,000	8,199		(100.00)	(14,000)
60-6002-0-633000	LESSONS	10,230	11,750	10,816		(100.00)	(11,750)
60-6002-0-635000	GOLF RANGE RENTAL	4,040	4,500	4,200		(100.00)	(4,500)
60-6002-0-636000	LOCAL FINES	2,205	2,000			(100.00)	(2,000)
Totals for Dept. 6002 - LSC-GOLF LEARNING CENTER		211,553	200,525	131,644		(100.00)	(200,525)
Dept. 6003 - LSC-FAMILY ENTERTAINMENT CENTER							
60-6003-0-621000	LEASE REVENUES	53,363	50,955	50,955		(100.00)	(50,955)
Totals for Dept. 6003 - LSC-FAMILY ENTERTAINMENT CENTER		53,363	50,955	50,955		(100.00)	(50,955)
Dept. 6004 - LSC-GENERAL							
60-6004-0-697000	TRANSFER FROM GENERAL-DEBT	1,265,325	1,474,763	1,452,158	1,402,035	(4.93)	(72,728)
Totals for Dept. 6004 - LSC-GENERAL		1,265,325	1,474,763	1,452,158	1,402,035	(4.93)	(72,728)
TOTAL REVENUES		3,666,038	3,868,463	3,770,723	3,527,235	(8.82)	(341,228)



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 60 - LIBERTYVILLE SPORTS COMPLEX FUND							
Dept. 6001 - LSC-INDOOR SPORTS CENTER							
SALARIES & WAGES							
60-6001-1-701000	SALARIES-ADMINISTRATIVE STAFF	279,310	279,224	270,000	315,965	13.16	36,741
60-6001-1-702000	SALARIES-MAINTENANCE	53,807					
60-6001-1-703000	SALARIES-FITNESS	205,302	213,989	200,660	187,181	(12.53)	(26,808)
	GROUP EXERCISE INSTRUCTORS		58,000	58,000	55,000		
	BABYSITTING		11,400	11,400	6,580		
	FITNESS DESK AND FITNESS LEADERS		71,000	71,000	71,000		
	PERSONAL TRAINERS		10,000	360	500		
	FITNESS CENTER SUPERVISOR		0	59,900	54,101		
	GL # FOOTNOTE TOTAL:		150,400	200,660	187,181		
60-6001-1-704000	SALARIES-CONFERENCE	164,678	178,300	177,000	190,000	6.56	11,700
	MOD'S		108,000	87,000	90,000		
	FRONT DESK		16,000	25,000	30,000		
	CLIMBING WALL		18,000	18,000	19,580		
	ISC CONCESSIONS		16,300	16,000	16,320		
	BIRTHDAY PARTIES		4,000	4,000	4,100		
	EVENT MANAGER		16,000	27,000	30,000		
	GL # FOOTNOTE TOTAL:		178,300	177,000	190,000		
60-6001-1-705000	SALARIES-PROGRAMS	52,378	60,980	59,000	60,180	(1.31)	(800)
	SPECIAL RENTALS		19,980	19,500	19,890		
	ADULT SPORTS		6,000	5,000	5,100		
	SOCCER		5,500	5,000	5,100		
	YOUTH BB		4,500	4,500	4,590		
	YOUTH PROGRAMS		17,000	17,000	17,340		
	BALLFIELD MAINTENANCE		8,000	8,000	8,160		
	GL # FOOTNOTE TOTAL:		60,980	59,000	60,180		
SALARIES & WAGES		755,475	732,493	706,660	753,326	2.84	20,833
EMPLOYEE BENEFITS							
60-6001-2-720000	INSURANCE	90,991	70,247	65,000	53,245	(24.20)	(17,002)
60-6001-2-740000	SICK LEAVE BUYBACK	2,448		6,789			
60-6001-2-747000	UNEMPLOYMENT BENEFITS	1,688					
60-6001-2-793000	EMPLOYER CONTRIBUTION IMRF	63,290	55,473	54,940	62,344	12.39	6,871
	ADDITIONAL IMRF		10,496	0	0		
60-6001-2-794000	EMP CONTRIBUTION FICA/MEDICARE	56,298	60,410	55,000	56,535	(6.41)	(3,875)
	ADDITIONAL FICA FOR PT		35,300	0	0		
EMPLOYEE BENEFITS		214,715	186,130	181,729	172,124	(7.52)	(14,006)
CONTRACTUAL							
60-6001-3-707000	CONTRACTED SERVICES	183,160	237,000	237,000	242,000	2.11	5,000
	ADULT BB OFFICIALS		20,000	20,000	20,000		
	ADULT FOOTBALL OFFICIALS		3,000	3,000	3,000		
	ADULT SOFTBALL		24,500	19,000	19,000		
	SOCCER OFFICIALS		32,500	37,000	37,000		
	YOUTH BB OFFICIALS		12,000	13,000	13,000		
	FACILITIES MAINTENANCE CONTRACT		145,000	145,000	150,000		
	GL # FOOTNOTE TOTAL:		237,000	237,000	242,000		
60-6001-3-713000	INDEPENDENT CONTRACTORS	37,624	38,300	28,000	28,000	(26.89)	(10,300)
	FENCING		2,300	560	560		
	MUSIC IN THE BOX		9,100	8,400	8,400		
	TAEKWONDO		7,000	5,600	5,600		
	JELLY BEAN SPORTS		15,000	9,310	9,480		
	HOOPS SKILLS CAMPS		2,500	2,660	2,660		
	AFTER SCHOOL SPORTS		2,400	210	0		
	TOUCHDOWN SPORTS		0	1,260	1,300		
	GL # FOOTNOTE TOTAL:		38,300	28,000	28,000		
60-6001-3-721000	INTERGOVERNMENTAL RISK MGT	34,566	40,000	40,000	42,000	5.00	2,000
60-6001-3-728000	CONSULTING SERVICES	4,782					



GL NUMBER	DESCRIPTION	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
		ACTIVITY	APPROVED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
60-6001-3-742000	COPY MACHINE LEASE	1,371	1,850	1,850	1,850		
	COPY LEASE		1,600	1,600	1,600		
	MAINTENANCE FEES		250	250	250		
	GL # FOOTNOTE TOTAL:		1,850	1,850	1,850		
CONTRACTUAL		261,503	317,150	306,850	313,850	(1.04)	(3,300)
UTILITIES							
60-6001-4-708000	ELECTRICITY	160,717	192,000	192,000	192,000		
	ADDITION OF HOCKEY RINK		20,000	20,000	20,000		
	ELECTRICITY		172,000	172,000	172,000		
	GL # FOOTNOTE TOTAL:		192,000	192,000	192,000		
60-6001-4-709000	NORTH SHORE GAS	23,864	20,000	20,000	20,000		
60-6001-4-710000	TELEPHONE	4,088	4,500	4,500	4,500		
60-6001-4-719000	INTERNET ACCESS		5,670	5,670	5,670		
	COMCAST FIBER CONNECTION		5,670	5,670	5,670		
UTILITIES		188,669	222,170	222,170	222,170		
COMMODITIES							
60-6001-5-706000	MATERIALS AND SUPPLIES SPORTS	31,057	33,200	33,220	33,280	0.24	80
	SPORTS FLOOR REPLACEMENT EQUIPMENT		7,900	7,900	7,900		
	ADULT SOFTBALL		5,000	5,000	5,000		
	YOUTH BASKETBALL		8,000	8,000	8,000		
	ATHLETIC PROGRAMS		1,000	1,000	1,000		
	PORTABLE TOILET RENTAL FOR SOFTBALL		1,300	1,320	1,380		
	YOUTH PROGRAMS		1,000	1,000	1,000		
	MISC. RENTAL EQUIPMENT		4,000	4,000	4,000		
	DISTRICT 70 GYM RENTAL		5,000	5,000	5,000		
	GL # FOOTNOTE TOTAL:		33,200	33,220	33,280		
60-6001-5-716000	CONCESSIONS	86,777	92,657	90,000	90,000	(2.87)	(2,657)
	CATERING EXPENSES/SPECIAL EVENTS		3,000	3,000	3,000		
	APPLIANCE MAINTENANCE REPAIRS AND PARTS		1,000	1,000	1,000		
	PEPSI		44,000	42,343	42,300		
	GOLD MEDAL		23,000	23,000	23,000		
	ICEE		6,000	5,000	5,000		
	SAM'S		14,000	14,000	14,000		
	COFFEE		1,200	1,200	1,200		
	LAKE COUNTY HEALTH DEPARTMENT		457	457	500		
	GL # FOOTNOTE TOTAL:		92,657	90,000	90,000		
60-6001-5-723000	OFFICE SUPPLIES	3,551	7,100	5,000	5,500	(22.54)	(1,600)
	OFFICE SUPPLIES		1,900	1,600	1,800		
	WHEN TO WORK		300	300	300		
	OFFICE SUPPLIES FRONT DESK		1,000	600	700		
	RADIOS NEW BATTERIES		400	0	200		
	MISC. HARDWARE		2,000	1,000	1,000		
	WRISTBANDS		500	500	500		
	STAFF SHIRTS		1,000	1,000	1,000		
	GL # FOOTNOTE TOTAL:		7,100	5,000	5,500		
60-6001-5-725000	SUPPLIES ADULT ATHLETIC PRGMS	2,900	4,500	3,000	3,000	(33.33)	(1,500)
60-6001-5-726000	TRAVEL, TRAINING, SUBS & DUES	1,303	1,200	1,200	1,700	41.67	500
	CPR TRAINING FOR STAFF MOVED FROM 733		200	200	200		
	TRAINING		1,000	1,000	1,000		
	IPRA CONFERENCE		0	0	500		
	GL # FOOTNOTE TOTAL:		1,200	1,200	1,700		
60-6001-5-733000	MATL & SUPPLIES CONF & BIRTHDAY	10,204	7,519	7,500	7,500	(0.25)	(19)
	MEETING ROOMS INTERNET MONTHLY FEE 84.90		1,019	1,019	1,019		
	PARTY ROOMS		500	481	481		
	RED CROSS SUPPLIES FOR CLASSES TAUGHT		1,000	1,000	1,000		
	MISC.		300	300	300		
	HALLOWEEN EVENT		4,700	4,700	4,700		
	GL # FOOTNOTE TOTAL:		7,519	7,500	7,500		



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
60-6001-5-734000	MATERIALS & SUPPLIES FITNESS	10,759	11,830	11,000	11,830		
	GROUP EXERCISE EQUIPMENT		1,800	1,700	1,700		
	BIKE REPAIR		1,000	600	800		
	BABYSITTING ROOM		100	100	100		
	FITNESS-TOWELS AND CLEANING SUPPLIES		3,000	2,500	2,936		
	CPR/FIRST AID EMPLOYEES		200	200	200		
	MAINTENANCE OF FITNESS ROOM EQUIPMENT		3,000	2,676	3,000		
	MAINTENANCE WASHER/DRYER		500	500	1,000		
	MAINTENANCE OF STEREO EQUIPMENT		400	400	400		
	UPHOLSTERY		150	150	150		
	SUPPLIES FOR REVENUE BASED PROGRAMS		700	615	0		
	MISC. - RICOH MAINTENANCE		140	140	140		
	WIFI FOR COMPLEX		840	1,404	1,404		
	GLASS GURU		0	15	0		
	GL # FOOTNOTE TOTAL:		11,830	11,000	11,830		
60-6001-5-736000	CREDIT CARD/BANK FEES	38,657	45,000	45,000	45,000		
60-6001-5-736001	ACTIVE MAINTENANCE FEE		15,000	15,000	15,000		
60-6001-5-751000	CLIMBING WALL/FRONT DESK	481	4,500	4,500	4,500		
	CLIMBING WALL SUPPLIES		2,000	2,000	2,000		
	AUTO BELAY CABLES		2,500	2,500	2,500		
	GL # FOOTNOTE TOTAL:		4,500	4,500	4,500		
60-6001-5-788000	CASH SHORT	1,094		1,000			
60-6001-5-799000	MISCELLANEOUS	348		394			
COMMODITIES		187,131	222,506	216,814	217,310	(2.34)	(5,196)
CAPITAL							
60-6001-6-760000	DEPRECIATION	283,954					
60-6001-6-790000	CAPITAL OUTLAY	50,399	166,750	166,750	4,000	(97.60)	(162,750)
	FITNESS CENTER FLOORING		32,000	32,000	0		
	WASHER/DRYER FOR FITNESS		0	0	4,000		
	BUILDING SECURITY - VIDEO SURVEILLANCE SYSTEM		65,000	65,000	0		
	22 HOOP MOTORS/CURTAINS/BATTING CAGES		58,750	58,750	0		
	TREADMILL		5,000	5,000	0		
	2-3 PIECES OF FITNESS EQUIPMENT		6,000	6,000	0		
	GL # FOOTNOTE TOTAL:		166,750	166,750	4,000		
CAPITAL		334,353	166,750	166,750	4,000	(97.60)	(162,750)
REPAIRS & MAINTENANCE							
60-6001-7-712000	MAINTENANCE BUILDING	187,883	198,235	198,235	210,861	6.37	12,626
	CUSTODIAL SERVICE (3% ANNUAL ESCALATION)		125,855	125,855	129,631		
	JANITORIAL SUPPLIES		24,000	24,000	24,000		
	REPAIRS-PLUMBING-SENSORS		2,500	2,500	3,000		
	FIRE ALARM & EXTINGUISHER INSPECTIONS		1,200	1,200	3,300		
	LIFT RENTAL		3,300	3,300	1,000		
	LOCKS AND HARDWARE		700	700	2,800		
	LIGHTS, FIXTURES, BULBS		2,200	2,200	1,500		
	PAINT		600	600	0		
	HARDWARE SUPPLIES		3,000	3,000	3,000		
	NETTING REPAIR		300	300	300		
	TOOLS		500	500	500		
	FLOOR MATS CLEANING CONTRACT		2,000	2,000	2,000		
	HVAC REPAIRS		10,000	10,000	12,000		
	ELEVATOR INSPECTION		2,000	2,000	3,600		
	MISCELLANEOUS - REPAIRS TO THE DIGITAL SIGN		1,200	1,200	1,200		
	PORTER SERVICE FOR BIG EVENTS		17,000	17,000	17,000		
	ENTRANCE SIDEWALK CLEANING		950	950	2,000		
	FACILITY PEST CONTROL		700	700	1,000		
	ROOM DIVIDER REPAIRS		0	0	230		
	KIEFER FLOORING		230	230	800		
	MAINTENANCE OTHER EQUIPMENT		0	0	2,000		
	GL # FOOTNOTE TOTAL:		198,235	198,235	210,861		



GL NUMBER	DESCRIPTION	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
		ACTIVITY	APPROVED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
60-6001-7-714000	MAINTENANCE GROUNDS	72,235	76,230	76,230	76,736	0.66	506
	SNOW PLOWING		35,700	35,700	35,700		
	CONTRACTUAL MAINTENANCE		33,780	33,780	34,286		
	RESTRIPE PARKING LOTS		750	750	750		
	SUPPLIES FOR BALLFIELD		2,500	2,500	2,500		
	PARKING LOT BULBS/BALLASTS/LIFT		3,500	3,500	3,500		
	GL # FOOTNOTE TOTAL:		76,230	76,230	76,736		
60-6001-7-717000	MAINTENANCE-VEHICLE	5,425	5,535	5,535	5,645	1.99	110
	REPAIRS & MAINTENANCE	265,543	280,000	280,000	293,242	4.73	13,242
TRANSFERS							
60-6001-8-789000	TECHNOLOGY EQUIP. & REPLACE	12,000	12,000	12,000	12,000		
	TRANSFERS	12,000	12,000	12,000	12,000		
Totals for Dept. 6001 - LSC-INDOOR SPORTS CENTER		2,219,389	2,139,199	2,092,973	1,988,022	(7.07)	(151,177)



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 60 - LIBERTYVILLE SPORTS COMPLEX FUND							
Dept. 6002 - LSC-GOLF LEARNING CENTER							
SALARIES & WAGES							
60-6002-1-701000	SALARIES-ADMINISTRATIVE STAFF	30,477	31,130	28,797	29,917	(3.90)	(1,213)
60-6002-1-702000	SALARIES-MAINTENANCE	9,975					
60-6002-1-703000	SALARIES-PRO SHOP	31,744	35,000	32,376		(100.00)	(35,000)
SALARIES & WAGES		72,196	66,130	61,173	29,917	(54.76)	(36,213)
EMPLOYEE BENEFITS							
60-6002-2-793000	EMPLOYER CONTRIBUTION IMRF	5,331	4,084	4,084	3,812	(6.66)	(272)
60-6002-2-794000	EMP CONTRIBUTION FICA/MEDICARE	5,369	5,107	5,107	2,091	(59.06)	(3,016)
	PRO SHOP		2,900	0	0		
EMPLOYEE BENEFITS		10,700	9,191	9,191	5,903	(35.77)	(3,288)
CONTRACTUAL							
60-6002-3-707000	CONTRACTED SERVICES	63,630	70,000	45,000		(100.00)	(70,000)
60-6002-3-716000	CONTRACTUAL-GOLF LESSONS	6,102	7,000	6,801		(100.00)	(7,000)
60-6002-3-721000	INTERGOVERNMENTAL RISK MGMT	13,827	10,000	10,000	10,200	2.00	200
60-6002-3-742000	COPY MACHINE LEASE	(39)					
CONTRACTUAL		83,520	87,000	61,801	10,200	(88.28)	(76,800)
UTILITIES							
60-6002-4-708000	ELECTRICITY	2,952	9,900	7,500	2,500	(74.75)	(7,400)
60-6002-4-709000	NORTH SHORE GAS	10,395	6,300	4,000	2,000	(68.25)	(4,300)
60-6002-4-710000	TELEPHONE	2,725	3,500	3,500	1,750	(50.00)	(1,750)
UTILITIES		16,072	19,700	15,000	6,250	(68.27)	(13,450)
COMMODITIES							
60-6002-5-706000	MATERIALS AND SUPPLIES	3,795	3,000			(100.00)	(3,000)
	CABLE/NETTING REPAIRS		500	0	0		
	MISC. REPAIRS		2,500	0	0		
	GL # FOOTNOTE TOTAL:		3,000				
60-6002-5-723000	OFFICE SUPPLIES	11	250			(100.00)	(250)
60-6002-5-733000	MATERIALS & SUPPLIES- PRO SHOP	15,944	13,000	10,289		(100.00)	(13,000)
	RANGE BALLS		10,000	9,908	0		
	REPLACEMENT MATS		2,000	0	0		
	RUBBER TEES & BASKETS		200	381	0		
	HEATING/MISC.		800	0	0		
	GL # FOOTNOTE TOTAL:		13,000	10,289			
60-6002-5-735000	PRO SHOP MERCHANDISE	11,835	12,000	7,551		(100.00)	(12,000)
COMMODITIES		31,585	28,250	17,840		(100.00)	(28,250)
CAPITAL							
60-6002-6-760000	DEPRECIATION	141,977					
CAPITAL		141,977					
REPAIRS & MAINTENANCE							
60-6002-7-712000	MAINTENANCE BUILDING	9,525	5,800	1,000		(100.00)	(5,800)
	CUSTODIAL SUPPLIES		100	0	0		
	ALARM INSPECTIONS		200	200	0		
	PLUMBING		300	0	0		
	LOCKS AND HARDWARE		100	16	0		
	FURNACE REPAIR & HVAC		3,500	0	0		
	PAINT		100	0	0		
	HARDWARE & PARTS		100	24	0		
	FIRE SPRINKLER REPAIRS		1,000	460	0		
	ENTRANCE SIDEWALK POWER WASH		400	300	0		
	GL # FOOTNOTE TOTAL:		5,800	1,000			



GL NUMBER	DESCRIPTION	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
		ACTIVITY	APPROVED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
60-6002-7-713000	MAINTENANCE GROUNDS	47,796	52,000	48,749	30,000	(42.31)	(22,000)
	MAINTENANCE CONTRACT		48,500	48,749	30,000		
	RANGE BULB REPLACEMENT/ 30 BULBS		500	0	0		
	BALLASTS		1,200	0	0		
	LIFT RENTAL		1,500	0	0		
	LIMESTONE SCREENINGS/SAND IN TRAPS		300	0	0		
	GL # FOOTNOTE TOTAL:		52,000	48,749	30,000		
60-6002-7-715000	MAINTENANCE OTHER EQUIPMENT	1,364	2,000	1,000		(100.00)	(2,000)
	EQUIPMENT REPAIRS AND BREAKDOWNS		2,000	1,000	0		
	REPAIRS & MAINTENANCE	58,685	59,800	50,749	30,000	(49.83)	(29,800)
Totals for Dept. 6002 - LSC-GOLF LEARNING CENTER		414,735	270,071	215,754	82,270	(69.54)	(187,801)



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 60 - LIBERTYVILLE SPORTS COMPLEX FUND							
Dept. 6003 - LSC-FAMILY ENTERTAINMENT CENTER							
60-6003-0-708000	ELECTRICITY	1,409		1,000	1,000		1,000
60-6003-0-709000	NORTH SHORE GAS	302		1,000	1,000		1,000
60-6003-0-712000	MAINTENANCE BUILDING	525	1,250	1,250	1,250		
	ELECTRICAL		100	100	100		
	PLUMBING		200	200	200		
	HVAC REPAIRS		400	400	400		
	PARKING LOT STRIPING		150	150	150		
	FIRE EXTINGUISHERS AND ALARMS		400	400	400		
	GL # FOOTNOTE TOTAL:		1,250	1,250	1,250		
60-6003-0-760000	DEPRECIATION	47,326					
Totals for Dept. 6003 - LSC-FAMILY ENTERTAINMENT CENTER		49,562	1,250	3,250	3,250	160.00	2,000
Dept. 6004 - LSC-GENERAL							
DEBT SERVICE							
60-6004-9-730000	BOND ISSUANCE COSTS	62,437					
60-6004-9-795000	PRINCIPAL PAYMENTS		815,000	815,000	835,000	2.45	20,000
	GO ALTERNATE REVENUE (SERIES 2010A) PRINCIPAL		0	0	75,000		
	GO ALTERNATE REVENUE (SERIES 2010B) PRINCIPAL		0	0	210,000		
	GO ALTERNATE REVENUE (SERIES 2010C) PRINCIPAL		0	0	550,000		
	GL # FOOTNOTE TOTAL:				835,000		
60-6004-9-796000	INTEREST PAYMENTS	657,599	642,943	642,943	617,693	(3.93)	(25,250)
	GO ALTERNATE REVENUE (SERIES 2010A) INTEREST		0	0	461,255		
	GO ALTERNATE REVENUE (SERIES 2010B) INTEREST		0	0	126,463		
	GO ALTERNATE REVENUE (SERIES 2010C) INTEREST		0	0	29,975		
	GL # FOOTNOTE TOTAL:				617,693		
60-6004-9-797000	PAYING AGENT FEES	1,605		803	1,000		1,000
DEBT SERVICE		721,641	1,457,943	1,458,746	1,453,693	(0.29)	(4,250)
Totals for Dept. 6004 - LSC-GENERAL		721,641	1,457,943	1,458,746	1,453,693	(0.29)	(4,250)

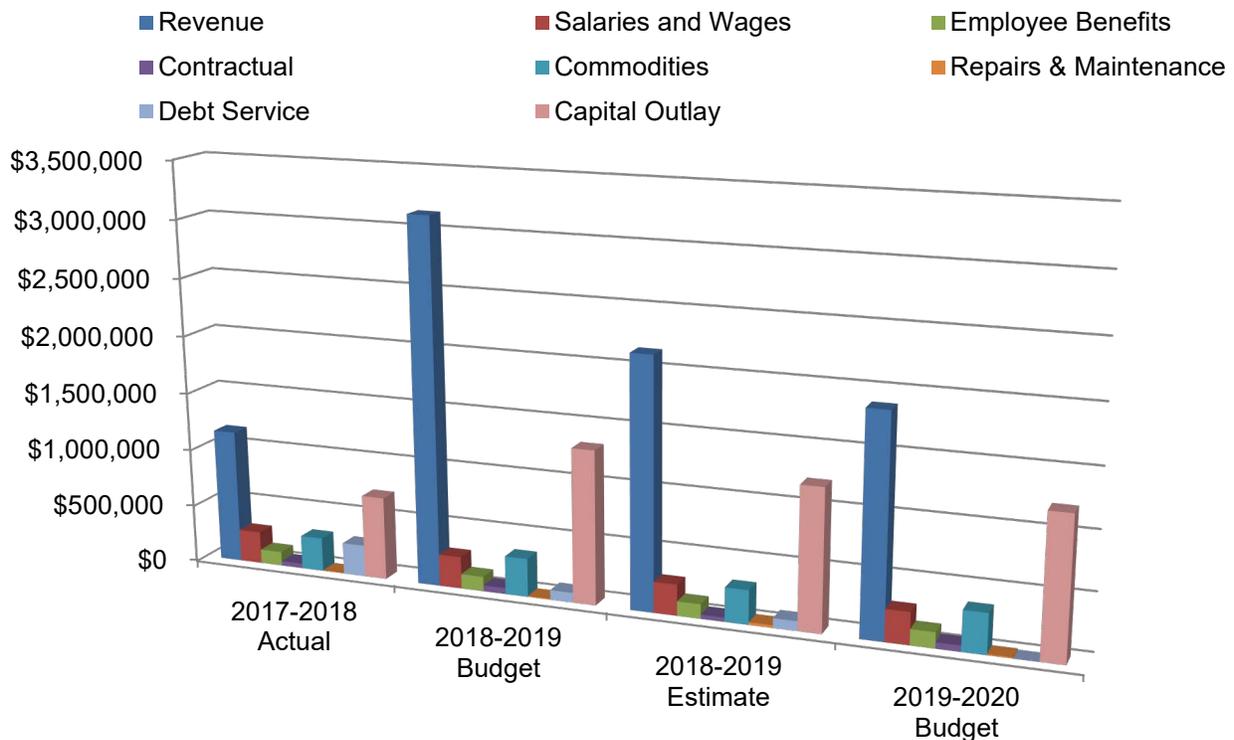
BUDGET DETAIL

VEHICLE MAINT. & REPLACEMENT FUND

Fund Description: Accounts for the maintenance, repair and replacement of all Village vehicles. Funding is provided through the individual departments using vehicles and related services.

Vehicle Maint. & Replacement Fund	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 1,152,654	\$ 3,141,643	\$ 2,150,671	\$ 1,877,025	-40.3%	-12.7%
Expenses	\$ (1,007,576)	\$ (880,562)	\$ (835,585)	\$ (826,068)	-6.2%	-1.1%
Net Operating Income (loss)	\$ 145,078	\$ 2,261,081	\$ 1,315,086	\$ 1,050,957	-53.5%	-20.1%
Operating Expense Detail						
Salaries and Wages	\$ 277,156	\$ 276,080	\$ 268,747	\$ 278,297	0.8%	3.6%
Employee Benefits	\$ 121,299	\$ 127,352	\$ 125,357	\$ 136,686	7.3%	9.0%
Contractual	\$ 40,509	\$ 52,700	\$ 37,561	\$ 53,600	1.7%	42.7%
Commodities	\$ 290,378	\$ 331,780	\$ 296,270	\$ 347,835	4.8%	17.4%
Repairs & Maintenance	\$ 5,508	\$ 8,000	\$ 23,000	\$ 9,650	20.6%	-58.0%
Debt Service	\$ 272,726	\$ 84,650	\$ 84,650	\$ -	-100.0%	-100.0%
	\$ 1,007,576	\$ 880,562	\$ 835,585	\$ 826,068		
Capital Outlay	\$ 714,700	\$ 1,321,000	\$ 1,215,583	\$ 1,214,500	-8.1%	-0.1%
Total Fund Expense	\$ 1,722,276	\$ 2,201,562	\$ 2,051,168	\$ 2,040,568	-7.3%	-0.5%
Net Fund Income (loss)	\$ (569,622)	\$ 940,081	\$ 99,503	\$ (163,543)	-117.4%	-264.4%

Vehicle Maint. & Replacement Fund





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 30 - VEHICLE MAINTENANCE AND REPLACEMENT SERVICE FUND							
REVENUES							
30-0000-0-614000	USER FEES	843,775	903,654	912,780	931,036	3.03	27,382
30-0000-0-656000	GAS CHARGES-OTHER GOVERNMENTS	13,195	12,000	13,902	12,000		
30-0000-0-678000	COURT FINES	23,529	18,000	20,000	20,000	11.11	2,000
30-0000-0-686000	SALE OF FIXED ASSETS	92,256	50,000	50,000	50,000		
30-0000-0-688000	NET APPR/DEPR FAIR MKT VALUE	(2,049)					
30-0000-0-690000	INTEREST REVENUE	21,416	12,000	15,000	12,000		
30-0000-0-692000	VEHICLE REPLACEMENT (UTILITY)		128,989	128,989		(100.00)	(128,989)
30-0000-0-693000	VEHICLE REPLACEMENT (GENERAL)		2,000,000	1,000,000		(100.00)	(2,000,000)
30-0000-0-699000	MISCELLANEOUS REVENUE	131,585	5,000	5,000	5,000		
MISCELLANEOUS							
30-0000-0-677000	DAMAGE TO VILLAGE VEHICLES	28,947	12,000	5,000	5,000	(58.33)	(7,000)
MISCELLANEOUS		28,947	12,000	5,000	5,000	(58.33)	(7,000)
TRANSFERS							
30-0000-9-699000	TRANSFERS IN				841,989		841,989
	CAPITAL VEHICLE REPLACEMENT (UTILITY FUND)		0	0	128,989		
	CAPITAL VEHICLE REPLACEMENT (GENERAL FUND)		0	0	713,000		
	GL # FOOTNOTE TOTAL:				841,989		
TRANSFERS					841,989		841,989
TOTAL REVENUES		1,152,654	3,141,643	2,150,671	1,877,025	(40.25)	(1,264,618)
APPROPRIATIONS							
SALARIES & WAGES							
30-0000-1-702000	SALARIES CLERICAL	4,755	4,843	5,036	4,663	(3.72)	(180)
30-0000-1-704000	SALARIES MECHANICS	272,401	271,237	263,711	273,634	0.88	2,397
	OVERTIME		10,000	0	0		
SALARIES & WAGES		277,156	276,080	268,747	278,297	0.80	2,217
EMPLOYEE BENEFITS							
30-0000-2-720000	INSURANCE	64,184	71,087	69,773	79,922	12.43	8,835
30-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	36,395	35,510	35,259	35,474	(0.10)	(36)
	OVERTIME ADDITIONAL IMRF		600	0	0		
30-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	20,720	20,755	20,325	21,290	2.58	535
	ADDITIONAL OT FICA		400	0	0		
EMPLOYEE BENEFITS		121,299	127,352	125,357	136,686	7.33	9,334
CONTRACTUAL							
30-0000-3-721000	INTERGOVMTAL RISK MGMT AGENCY	16,557	20,000	20,000	21,000	5.00	1,000
30-0000-3-728000	CONTRACTUAL REPAIR SERVICES	9,301	10,000	5,000	10,000		
	CONTRACTUAL REPAIRS OTHER THAN FIRE AND POLICE		0	5,000	10,000		
30-0000-3-787000	FIRE CONTRACTUAL REPAIRS	9,973	18,700	10,061	18,600	(0.53)	(100)
	FIRE APPARATUS CONTRACTUAL COST		10,000	4,500	9,000		
	MAINTENANCE AND NON-WARRANTY REPAIRS		5,000	1,500	5,000		
	ANNUAL AERIAL INSPECTION FEES		1,700	1,990	2,100		
	ANNUAL FIRE PUMP TESTING FEES		2,000	2,071	2,500		
	GL # FOOTNOTE TOTAL:		18,700	10,061	18,600		
30-0000-3-788000	POLICE CONTRACTUAL REPAIRS	4,678	4,000	2,500	4,000		
	ACCOUNT TO TRACK POLICE CONTRACTUAL		0	2,500	4,000		
CONTRACTUAL		40,509	52,700	37,561	53,600	1.71	900



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
COMMODITIES							
30-0000-5-706000	SHOP SUPPLIES	4,147	5,000	4,500	5,000		
	NUTS, BOLTS, SOLVENTS		4,500	4,000	4,500		
	BRAKES AND PARTS WASHER SERVICE		500	500	500		
	GL # FOOTNOTE TOTAL:		5,000	4,500	5,000		
30-0000-5-707000	TOOLS	3,448	3,500	3,500	3,600	2.86	100
30-0000-5-711000	GASOLINE & OIL	157,575	180,000	136,000	180,000		
	OILS		6,000	6,000	6,000		
	B2 DIESEL PURCHASE		100,000	60,000	100,000		
	REGULAR UNLEADED		74,000	70,000	74,000		
	GL # FOOTNOTE TOTAL:		180,000	136,000	180,000		
30-0000-5-713000	VEHICLE WASHING	4,349	5,000	4,000	5,000		
	VEHICLE WASHING AND DETAILING		2,500	2,000	2,500		
	POLICE SQUAD DETAILING		2,500	2,000	2,500		
	GL # FOOTNOTE TOTAL:		5,000	4,000	5,000		
30-0000-5-714000	VEHICLE PARTS	101,738	120,000	136,000	135,500	12.92	15,500
	VEHICLES PARTS AND SUPPLIES		55,000	70,000	70,000		
	PLOW AND SPREADER		8,500	9,500	9,000		
	COMMUNICATION EQUIPMENT		1,000	1,000	1,000		
	VILLAGE LOGOS		500	500	500		
	GL # FOOTNOTE TOTAL:		120,000	136,000	135,500		
30-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	572	895	845	895		
	TRAINING SEMINARS & CE COURSES		500	450	500		
	TARGET SOLUTIONS ONLINE TRAINING		240	240	240		
	GL # FOOTNOTE TOTAL:		895	845	895		
30-0000-5-752000	UNIFORMS	1,202	1,200	975	1,650	37.50	450
	RAINWEAR/GLOVES/BOOTS		600	450	900		
	SHIRTS		600	525	525		
	SAFETY GLASSES		0	0	225		
	GL # FOOTNOTE TOTAL:		1,200	975	1,650		
30-0000-5-755000	LICENSE/TITLE/INSPECTION FEES	2,085	3,750	3,500	3,750		
	LICENSE, TITLES AND		3,750	3,500	3,750		
30-0000-5-789000	ACCIDENT DAMAGE EXPENSE	14,874	12,000	6,000	12,000		
30-0000-5-799000	MISCELLANEOUS	388	435	950	440	1.15	5
	MISCELLANEOUS		100	680	100		
	DRUG & ALCOHOL TESTING		200	135	205		
	ANNUAL AUDIOGRAM TESTING		135	135	135		
	GL # FOOTNOTE TOTAL:		435	950	440		
COMMODITIES		290,378	331,780	296,270	347,835	4.84	16,055
CAPITAL							
30-0000-6-760000	DEPRECIATION	597,918					
30-0000-6-782000	VEHICLE REPLACEMENT COSTS	88,571	1,309,000	1,206,511	1,202,500	(8.14)	(106,500)
	18/19: PW - UNIT 319 LARGE TRUCK		170,000	158,174	0		
	18/19: PW - 305 ONE TON DUMP		85,000	81,458	0		
	18/19: PW - 901 F350 UTILITY VEHICLE		70,000	58,346	0		
	18/19: PW - 326 BACKHOE		175,000	141,210	0		
	18/19: PW - SKID STEER TRAILER		10,000	8,925	0		
	18/19: PW - HOT BOX PATCHER		41,000	34,500	0		
	18/19: PW - STUMP GRINDER		30,000	26,459	0		
	18/19: PW - SKID STEER BUCKETS		2,000	1,523	0		
	18/19: PW - BUCKET BOBCAT SKID STEER		5,000	2,500	0		
	18/19: PW - AERIAL LIFT TRUCK		150,000	175,967	0		
	18/19: PW - P-1 CREW CAB UTILITY		58,000	39,064	0		
	18/19: PW - 602 F250 PICKUP W/ PLOW		35,000	32,722	0		
	18/19: PW - FORKLIFT (WWTP)		25,000	19,800	0		
	18/19: PW - JOHN DEERE GATOR CART		18,000	12,225	0		
	18/19: POLICE - 4 SQUAD CARDS WITH EXTENDED WARRANTY		120,000	116,044	0		
	FIRE - AMBULANCE A-462		315,000	297,594	0		
	19-20: PW - 316 LARGE PLOW TRUCK		0	0	175,000		
	19-20: PW - SNOW BLOWER ATTACHMENT FOR BOBCAT MT		0	0	5,000		
	19-20: PW - REFURBISHED SMALL AERIAL BOOM TRUCK		0	0	60,000		
	19-20: POLICE - FOUR SQUAD CARS 6,7,11,12		0	0	140,000		



GL NUMBER	DESCRIPTION	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
		ACTIVITY	APPROVED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
	19-20: POLICE - REPLACEMENT RADAR TRAILER		0	0	15,000		
	19-20: FIRE - REFURBISHMENT OF TOWER 461		0	0	660,000		
	19-20: FIRE - REPLACEMENT COMMAND VEHICLE B46		0	0	58,000		
	19-20: FIRE - REPLACEMENT PICKUP TRUCK U462		0	0	45,000		
	19-20: PW - SNOW BLOWER ATTACHMENT: TORO MOWER		0	0	6,500		
	19-20: RECREATION - PROGRAM MINI-VAN		0	0	32,000		
	19-20: PW - SIDEWALK GRINDER		0	0	6,000		
	GL # FOOTNOTE TOTAL:		1,309,000	1,206,511	1,202,500		
30-0000-6-790000	CAPITAL OUTLAY	28,211	12,000	9,072	12,000		
	DRILL PRESS		2,000	1,803	0		
	MIG WELDER		3,500	1,307	0		
	PRESSURE WASHER		6,500	5,962	0		
	SCAN TOOL		0	0	4,000		
	BAND SAW		0	0	1,500		
	PLASMA CUTTER		0	0	2,500		
	OIL DISPENSING METER		0	0	2,000		
	SHEET METAL BRAKE		0	0	2,000		
	GL # FOOTNOTE TOTAL:		12,000	9,072	12,000		
CAPITAL		714,700	1,321,000	1,215,583	1,214,500	(8.06)	(106,500)
REPAIRS & MAINTENANCE							
30-0000-7-712000	MAINTENANCE SHOP FACILITIES	326	500	350	500		
	SERVICE BAYS, PARTS ROOM AND TOOL STORAGE AREA		500	350	500		
30-0000-7-715000	MAINTENANCE OTHER EQUIPMENT	5,182	7,500	22,650	9,150	22.00	1,650
	SHOP EQUIPMENT		400	400	400		
	HYDRAULIC LIFT SERVICE		300	300	300		
	OTHER MAINTENANCE		100	100	100		
	STATE FIRE MARSHAL		800	800	800		
	OSHA/IMRA REQUIRED JIB AND OVERHEAD CRANE TESTING		550	550	550		
	FUEL ISLAND MAINTENANCE		5,350	20,500	7,000		
	GL # FOOTNOTE TOTAL:		7,500	22,650	9,150		
REPAIRS & MAINTENANCE		5,508	8,000	23,000	9,650	20.63	1,650
DEBT SERVICE							
30-0000-9-795000	LEASE PAYMENTS - PRINCIPAL		84,650	84,650		(100.00)	(84,650)
	PW VACTOR EST 5 YEAR LEASE		84,650	84,650	0		
30-0000-9-796000	LEASE PAYMENTS - INTEREST	5,405					
DEBT SERVICE		5,405	84,650	84,650		(100.00)	(84,650)
TOTAL APPROPRIATIONS		1,454,955	2,201,562	2,051,168	2,040,568	(7.31)	(160,994)

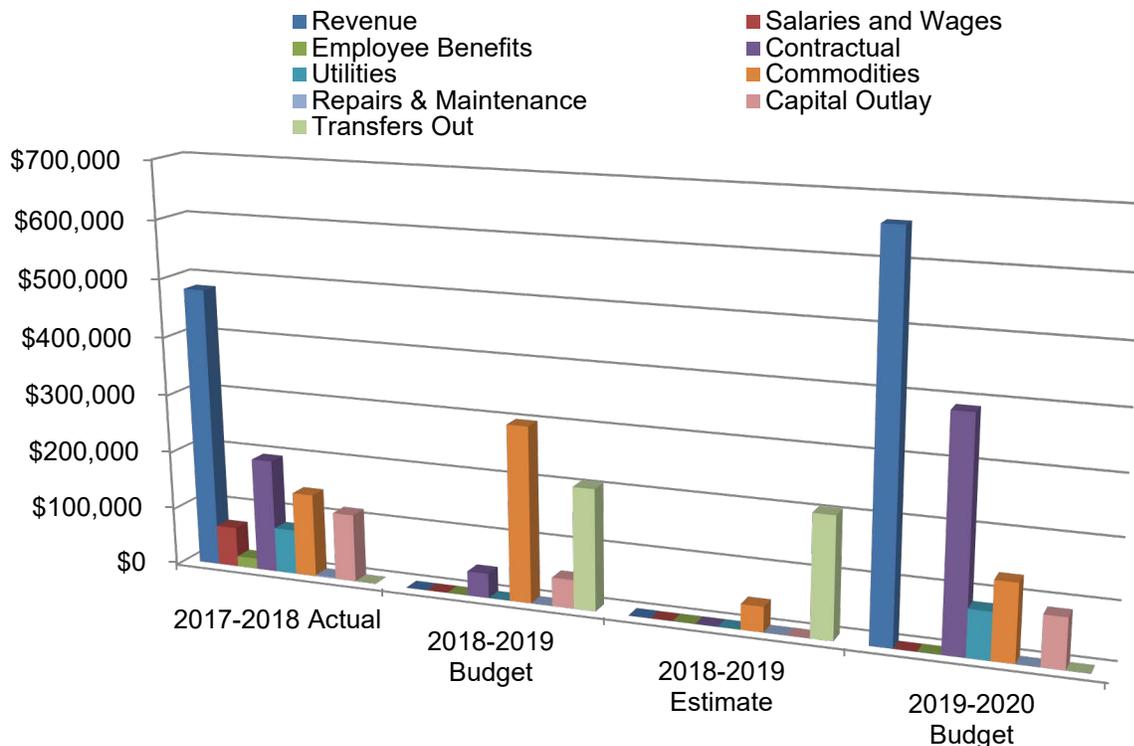
BUDGET DETAIL

TECHNOLOGY EQUIP. REPLACEMENT FUND

Fund Description: Accounts for the purchase, maintenance and replacement of computer software, hardware and infrastructure.

Technology Equipment Replacement Fund	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 480,780	\$ -	\$ 200	\$ 661,108	-	330454.0%
Expenses	\$ (503,506)	\$ (342,500)	\$ (43,931)	\$ (603,322)	76.2%	1273.3%
Net Operating Income (loss)	\$ (22,726)	\$ (342,500)	\$ (43,731)	\$ 57,786	-116.9%	-232.1%
Operating Expense Detail						
Salaries and Wages	\$ 68,504	\$ -	\$ -	\$ -	-	-
Employee Benefits	\$ 17,894	\$ -	\$ -	\$ -	-	-
Contractual	\$ 194,963	\$ 42,500	\$ -	\$ 389,117	815.6%	-
Utilities	\$ 76,929	\$ -	\$ -	\$ 81,250	-	-
Commodities	\$ 143,217	\$ 300,000	\$ 43,931	\$ 132,955	-55.7%	202.6%
Repairs & Maintenance	\$ 1,999	\$ -	\$ -	\$ -	-	-
	\$ 503,506	\$ 342,500	\$ 43,931	\$ 603,322		
Capital Outlay	\$ 116,279	\$ 50,000	\$ -	\$ 86,500	73.0%	-
Transfers Out	\$ -	\$ 207,325	\$ 207,325	\$ -	-100.0%	-100.0%
Total Fund Expense	\$ 619,785	\$ 599,825	\$ 251,256	\$ 689,822	15.0%	174.5%
Net Fund Income (loss)	\$ (139,005)	\$ (599,825)	\$ (251,056)	\$ (28,714)	-95.2%	-88.6%

Technology Equipment Replacement Fund





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 31 - TECHNOLOGY EQUIPMENT AND REPLACEMENT SERVICE FUND							
REVENUES							
31-0000-0-617000	COMPUTER/TECHNOLOGY USER FEES		153,000		247,000		247,000
	TERF USER CHARGES - ADMIN			0	6,750		
	TERF USER CHARGES - CD			0	33,750		
	TERF USER CHARGES - POLICE			0	6,750		
	TERF USER CHARGES - FIRE			0	6,750		
	TERF USER CHARGES - WATER			0	80,500		
	TERF USER CHARGES - SANITARY SEWER AND WWTP			0	100,500		
	TERF USER CHARGES - LIBERTYVILLE SPORTS COMPLEX			0	12,000		
	GL # FOOTNOTE TOTAL:				247,000		
31-0000-0-620000	LEASE PMTS		179,392		183,908		183,908
31-0000-0-674000	TELECOM IMF FEE		111,691		160,000		160,000
31-0000-0-690000	INTEREST REVENUE		7,691	200	200		200
31-0000-0-696000	AMORT OF DEF REV CELL TOWERS		20,000		20,000		20,000
31-0000-0-699000	MISCELLANEOUS REVENUE		9,006				
TRANSFERS							
31-0000-9-699000	TRANSFERS IN				50,000		50,000
	PUBLIC SAFETY IT TRANSFER FROM GENERAL FUND			0	50,000		
TRANSFERS					50,000		50,000
TOTAL REVENUES			480,780	200	661,108		661,108
APPROPRIATIONS							
SALARIES & WAGES							
31-0000-1-701000	SALARIES ADMINISTRATION		68,504				
SALARIES & WAGES			68,504				
EMPLOYEE BENEFITS							
31-0000-2-720000	INSURANCE		78				
31-0000-2-740000	SICK LEAVE BUYBACK		867				
31-0000-2-793000	EMPLOYER CONTRIBUTION IMRF		10,763				
31-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE		6,186				
EMPLOYEE BENEFITS			17,894				
CONTRACTUAL							
31-0000-3-728000	CONSULTING SERVICES		194,963	42,500	389,117	815.57	346,617
	CONTRACTUAL IT SERVICES			0	257,500		
	GIS CONTRACTUAL SERVICES			0	131,617		
	GL # FOOTNOTE TOTAL:				389,117		
CONTRACTUAL			194,963	42,500	389,117	815.57	346,617
UTILITIES							
31-0000-4-711000	WIRELESS SERVICE		38,031		34,000		34,000
31-0000-4-719000	INTERNET ACCESS		38,898		47,250		47,250
UTILITIES			76,929		81,250		81,250
COMMODITIES							
31-0000-5-706000	COMPUTER SUPPLIES		3,321		7,000		7,000
31-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES		1,315		2,500		2,500
31-0000-5-729000	SOFTWARE, LICENSING, UPDATES		112,073	300,000	43,931	107,515	(64.16) (192,485)
	SOFTWARE AND LICENSING			0	85,595		
	EXCHANGE OFFICE 365			0	16,920		
	BACK UP TO CLOUD			0	5,000		
	GL # FOOTNOTE TOTAL:				107,515		
31-0000-5-729001	SOFTWARE, LICENSING, UPDATES-ACTIVENET		12,647				
31-0000-5-730000	WEB PAGE SERVICES		11,210		10,940		10,940
	WEBSITE HOSTING (3% ANNUAL ESCALATION)			0	10,940		



GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
31-0000-5-799000	MISCELLANEOUS	2,651			5,000		5,000
COMMODITIES		143,217	300,000	43,931	132,955	(55.68)	(167,045)
CAPITAL							
31-0000-6-760000	DEPRECIATION	11,237					
31-0000-6-790000	CAPITAL OUTLAY	105,042	50,000		86,500	73.00	36,500
	EMERGENCY SERVICES EQUIPMENT		50,000	0	0		
	DESKTOPS(40) AND LAPTOPS(5) REPLACEMENTS		0	0	50,000		
	FIREWALLS		0	0	25,000		
	WORK STATION FOR GIS SPECIALIST		0	0	1,500		
	STATION CAMERA SERVER REPLACEMENT		0	0	10,000		
	GL # FOOTNOTE TOTAL:		50,000		86,500		
CAPITAL		116,279	50,000		86,500	73.00	36,500
REPAIRS & MAINTENANCE							
31-0000-7-714000	MAINT MOTOR VEHICLE FEES	1,000					
31-0000-7-715000	HARDWARE MAINTENANCE	999					
REPAIRS & MAINTENANCE		1,999					
TRANSFERS							
31-0000-8-791000	TRANSFER TO GENERAL FUND		207,325	207,325		(100.00)	(207,325)
TRANSFERS			207,325	207,325		(100.00)	(207,325)
TOTAL APPROPRIATIONS		619,785	599,825	251,056	689,822	15.00	89,997

BUDGET DETAIL

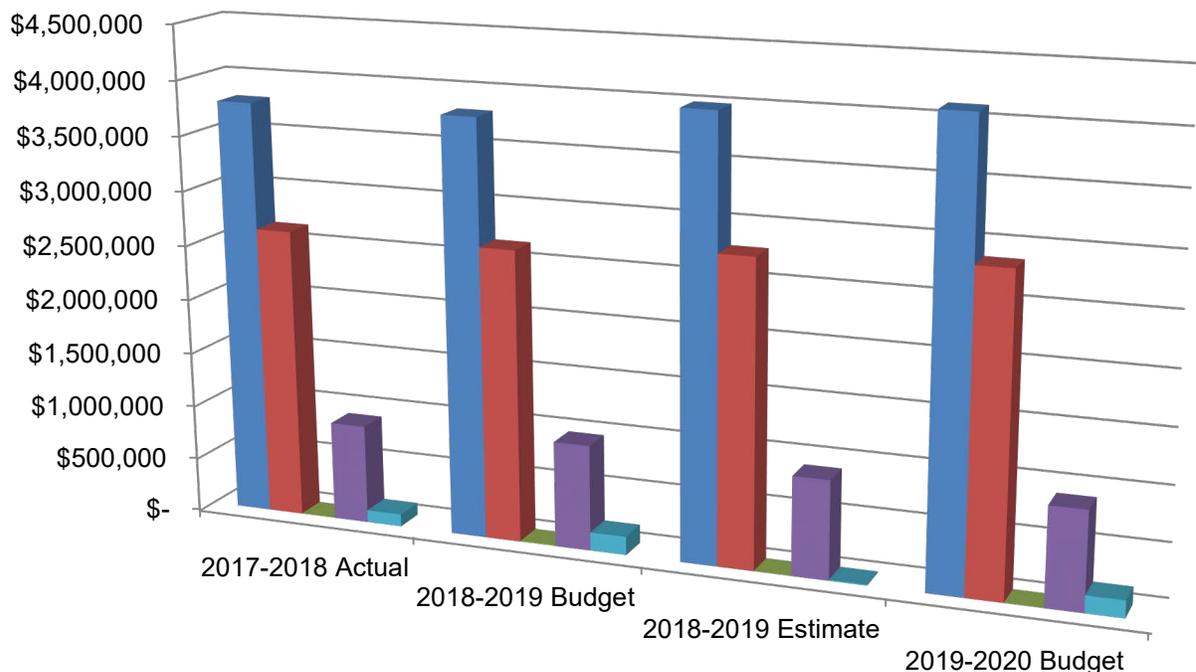
TAX INCREMENT FINANCING DISTRICT FUND

Fund Description: Accounts for the TIF District that was set up in 1986 for the redevelopment of the downtown business district.

TIF District Fund	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 3,793,337	\$ 3,803,000	\$ 3,994,671	\$ 4,114,301	8.2%	3.0%
Expenses	\$ (3,559,217)	\$ (3,633,000)	\$ (3,691,378)	\$ (3,774,857)	3.9%	2.3%
Net Operating Income (loss)	\$ 234,120	\$ 170,000	\$ 303,293	\$ 339,444	99.7%	11.9%
Operating Expense Detail						
Contractual	\$ 2,650,477	\$ 2,660,000	\$ 2,782,638	\$ 2,866,117	7.7%	3.0%
Commodities	\$ 3,000	\$ 7,000	\$ 3,000	\$ 3,000	-57.1%	0.0%
Debt Service	\$ 905,740	\$ 966,000	\$ 905,740	\$ 905,740	-6.2%	0.0%
	\$ 3,559,217	\$ 3,633,000	\$ 3,691,378	\$ 3,774,857		
Capital Outlay	\$ 112,967	\$ 170,000	\$ 9,768	\$ 160,000	-5.9%	1538.0%
Total Fund Expense	\$ 3,672,184	\$ 3,803,000	\$ 3,701,146	\$ 3,934,857	3.5%	6.3%
Net Fund Income (loss)	\$ 121,153	\$ -	\$ 293,525	\$ 179,444	-	-38.9%

Tax Increment Financing District Fund

■ Revenue ■ Contractual ■ Commodities ■ Debt Service ■ Capital Outlay





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 09 - TAX INCREMENT FINANCING FUND							
REVENUES							
09-0000-0-609000	PROPERTY TAXES	3,786,396	3,800,000	3,987,671	4,107,301	8.09	307,301
09-0000-0-690000	INTEREST REVENUE	6,941	3,000	7,000	7,000	133.33	4,000
TOTAL REVENUES		3,793,337	3,803,000	3,994,671	4,114,301	8.19	311,301
APPROPRIATIONS							
09-0000-0-776000	PARKING IMPROVEMENTS	112,967	170,000	9,768	160,000	(5.88)	(10,000)
	CHURCH STREET PARKING STRUCTURE SIGNAGE		60,000	0	0		
	EAST PARKING LOT RESURFACING		110,000	9,768	160,000		
	GL # FOOTNOTE TOTAL:		170,000	9,768	160,000		
09-0000-0-796000	INTEREST PAYMENTS	138,024	101,000	100,808	80,559	(20.24)	(20,441)
	TIF NOTE INTEREST PAYMENTS		0	100,808	80,559		
09-0000-0-797000	PRINCIPAL PAYMENTS	767,716	865,000	804,932	825,181	(4.60)	(39,819)
	TIF NOTE PRINCIPAL PAYMENTS		0	804,932	825,181		
09-0000-0-798000	TIF SURPLUS REBATE	2,650,477	2,660,000	2,782,638	2,866,117	7.75	206,117
09-0000-0-799000	MISCELLANEOUS	3,000	7,000	3,000	3,000	(57.14)	(4,000)
TOTAL APPROPRIATIONS		3,672,184	3,803,000	3,701,146	3,934,857	3.47	131,857

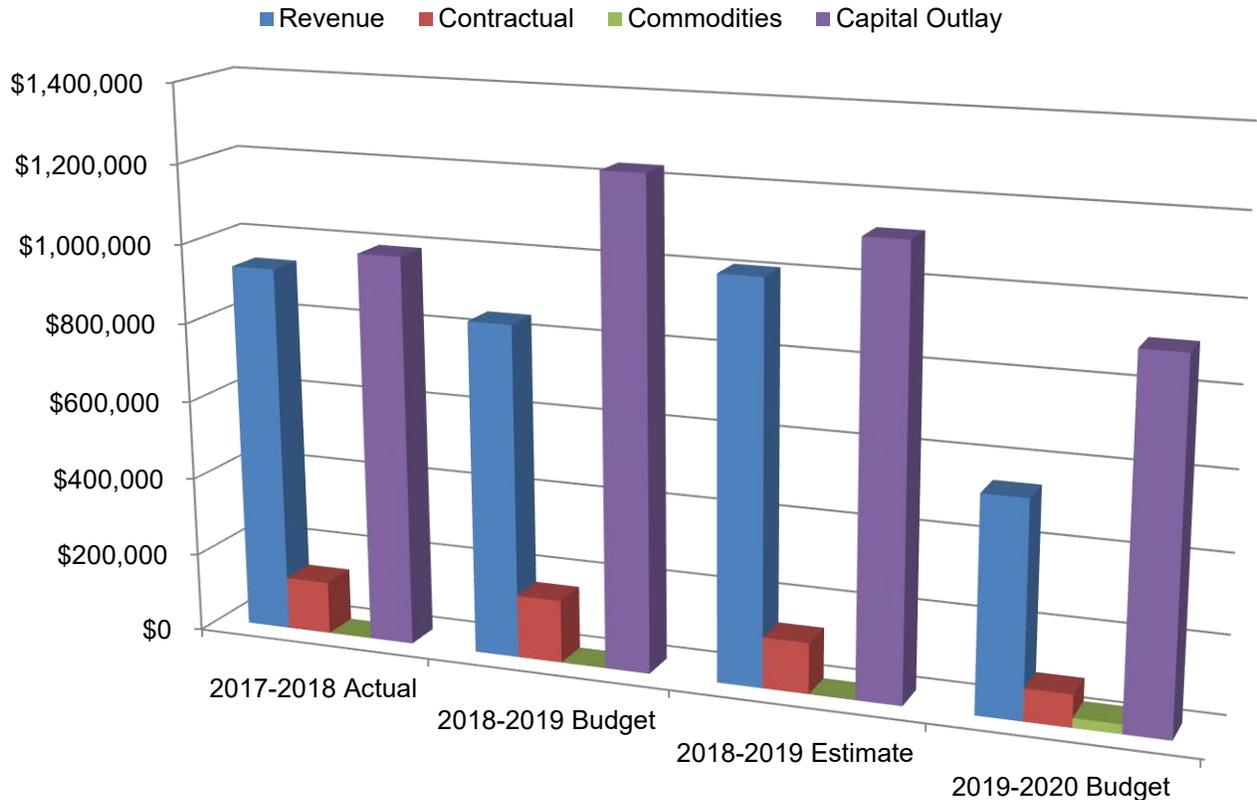
BUDGET DETAIL

PROJECT FUND

Fund Description: Accounts for the activity associated with a variety of infrastructure installations and improvements.

Project Fund	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 935,087	\$ 845,500	\$ 1,010,089	\$ 543,500	-35.7%	-46.2%
Expenses	\$ (134,089)	\$ (160,760)	\$ (129,920)	\$ (107,000)	-33.4%	-17.6%
Net Operating Income (loss)	\$ 800,998	\$ 684,740	\$ 880,169	\$ 436,500	-36.3%	-50.4%
Operating Expense Detail						
Contractual	\$ 134,089	\$ 160,760	\$ 129,920	\$ 82,500	-48.7%	-36.5%
Commodities	\$ -	\$ -	\$ -	\$ 24,500	-	-
	\$ 134,089	\$ 160,760	\$ 129,920	\$ 107,000		
Capital Outlay	\$ 991,474	\$ 1,234,500	\$ 1,121,380	\$ 913,000	-26.0%	-18.6%
Total Fund Expense	\$ 1,125,563	\$ 1,395,260	\$ 1,251,300	\$ 1,020,000	-26.9%	-18.5%
Net Fund Income (loss)	\$ (190,476)	\$ (549,760)	\$ (241,211)	\$ (476,500)	-13.3%	97.5%

Project Fund





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 40 - PROJECT FUND							
REVENUES							
40-0000-0-626000	VEHICLE LICENSE	386,500	380,000	380,000	380,000		
40-0000-0-676000	GRANTS	19,195		40,000			
40-0000-0-684000	FEDERAL/STATE REIMBURSEMENT	101,368		80,000			
40-0000-0-688000	FAIR MARKET VALUE	(32)					
40-0000-0-690000	INTEREST REVENUE	12,225	3,000	3,000	1,000	(66.67)	(2,000)
40-0000-0-699000	MISCELLANEOUS	55,714	2,500	50,000	2,500		
INTERGOVERNMENTAL							
40-0000-0-671000	TELECOM IMF FEE	151,691	160,000	157,089	160,000		
INTERGOVERNMENTAL		151,691	160,000	157,089	160,000		
TRANSFERS							
40-0000-0-691000	TRANSFER GENERAL FUND	208,426	300,000	300,000		(100.00)	(300,000)
TRANSFERS		208,426	300,000	300,000		(100.00)	(300,000)
TOTAL REVENUES		935,087	845,500	1,010,089	543,500	(35.72)	(302,000)
APPROPRIATIONS							
40-0000-0-782000	BRIDGE REPAIR & REPLACEMENT	116,771	25,000	25,000	5,000	(80.00)	(20,000)
	ROCKLAND RD AND LAKE ST BRIDGE INSPECTIONS		5,000	5,000	5,000		
	BULL CREEK PEDESTRIAN BRIDGE REPAIR		20,000	20,000	0		
	GL # FOOTNOTE TOTAL:		25,000	25,000	5,000		
40-0000-0-789000	PETERSON ROAD CORRIDOR	89,807					
40-0000-0-792000	PUBLIC WORKS BUILDING	93,306	335,000	341,000		(100.00)	(335,000)
	SALT DOME		335,000	341,000	0		
40-0000-0-799000	MISCELLANEOUS	30,659	19,500	19,500	19,500		
	STICKER DECALS		3,000	3,000	3,000		
	VEHICLE FORMS PRINTING		10,000	10,000	10,000		
	POSTAGE FOR STICKERS		6,500	6,500	6,500		
	GL # FOOTNOTE TOTAL:		19,500	19,500	19,500		
CAPITAL							
40-0000-0-768000	STREETScape IMPROVEMENTS	27,432			115,000		115,000
	DOWNTOWN CROSSWALK REPAIRS		0	0	20,000		
	DOWNTOWN BRICK PAVER REPAIRS		0	0	20,000		
	ST. MARY'S ROAD QUIET ZONE		0	0	75,000		
	GL # FOOTNOTE TOTAL:				115,000		
40-0000-0-773000	ANNUAL ROAD IMPROVEMENT PRGM	237,076		7,000	610,500		610,500
	THERMOPLASTIC PAVEMENT MARKING		0	0	40,000		
	CRACK SEALING BY CONTRACT		0	0	35,000		
	2019 ROAD PROGRAM - CONSTRUCTION		0	0	640,000		
	2019 ROAD PROGRAM - ENGINEERING		0	6,000	1,500		
	2019 ROAD PROGRAM - MATERIALS TESTING		0	1,000	15,000		
	2020 ROAD PROGRAM - PAVEMENT CORES		0	0	1,500		
	2020 ROAD PROGRAM - ENGINEERING		0	0	7,500		
	2019 ROAD PROGRAM - PRORATE TO ROAD BOND RESIDUAL		0	0	(130,000)		
	GL # FOOTNOTE TOTAL:			7,000	610,500		
40-0000-0-774000	STORM SEWER IMPROVEMENTS	243,431	800,000	710,925		(100.00)	(800,000)
	STORMWATER MANAGEMENT PLAN		175,000	175,000	0		
	ENGINEERING: STORM SEWER AT NICHOLAS DOWDEN		65,000	30,950	0		
	CONSTRUCTION: STORM SEWER AT NICHOLAS DOWDEN		425,000	345,000	0		
	ENGINEERING: CHARLES BROWN RESERVOIR RESTORATION		100,000	70,760	0		
	WILSHIRE COURT BASIN GRADING REPAIRS		35,000	35,215	0		
	STORMWATER IMPERVIOUS SURFACE ANALYSIS (60% IN FY18-19)		0	54,000	0		
	GL # FOOTNOTE TOTAL:		800,000	710,925			



GL NUMBER	DESCRIPTION	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
		ACTIVITY	APPROVED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
40-0000-0-775000	STREETLIGHT REPLACEMENT	29,955	35,000		62,500	78.57	27,500
	E. COOK AVENUE STREETLIGHT		0	0	27,500		
	GENERAL STREETLIGHT REPLACEMENTS		0	0	35,000		
	GL # FOOTNOTE TOTAL:				62,500		
40-0000-0-784000	SIDEWALKS AND BIKE PATHS	123,037	20,000	17,955	125,000	525.00	105,000
	CONSTRUCTION: BIKE PATH CONNECTION/CLCJAWA PROPERTY		15,000	12,955	0		
	LEGAL/SURVEY: BIKE PATH CONNECTION/CLCJAWA PROPERTY		5,000	5,000	0		
	SIDEWALK - REMOVAL AND REPLACEMENT		0	0	125,000		
	GL # FOOTNOTE TOTAL:		20,000	17,955	125,000		
CAPITAL		660,931	855,000	735,880	913,000	6.78	58,000
CONTRACTUAL							
40-0000-0-781000	ENGINEERING FAU PROJECTS	134,089	20,760	2,485		(100.00)	(20,760)
	4TH, RED TOP, GREENTREE: PHASE 3 CONSTRUCTION		20,760	0	0		
	GOLF ROAD RESURFACING - PHASE II ENGINEERING		0	2,485	0		
	GL # FOOTNOTE TOTAL:		20,760	2,485			
40-0000-3-705000	CONTRACTUAL SERVICES		140,000	127,435	82,500	(41.07)	(57,500)
	COMPREHENSIVE PLAN		140,000	127,435	22,500		
	CORRIDOR STUDY (NORTH MILWAUKEE)		0	0	60,000		
	GL # FOOTNOTE TOTAL:		140,000	127,435	82,500		
CONTRACTUAL		134,089	160,760	129,920	82,500	(48.68)	(78,260)
TOTAL APPROPRIATIONS		1,125,563	1,395,260	1,251,300	1,020,000	(26.90)	(375,260)

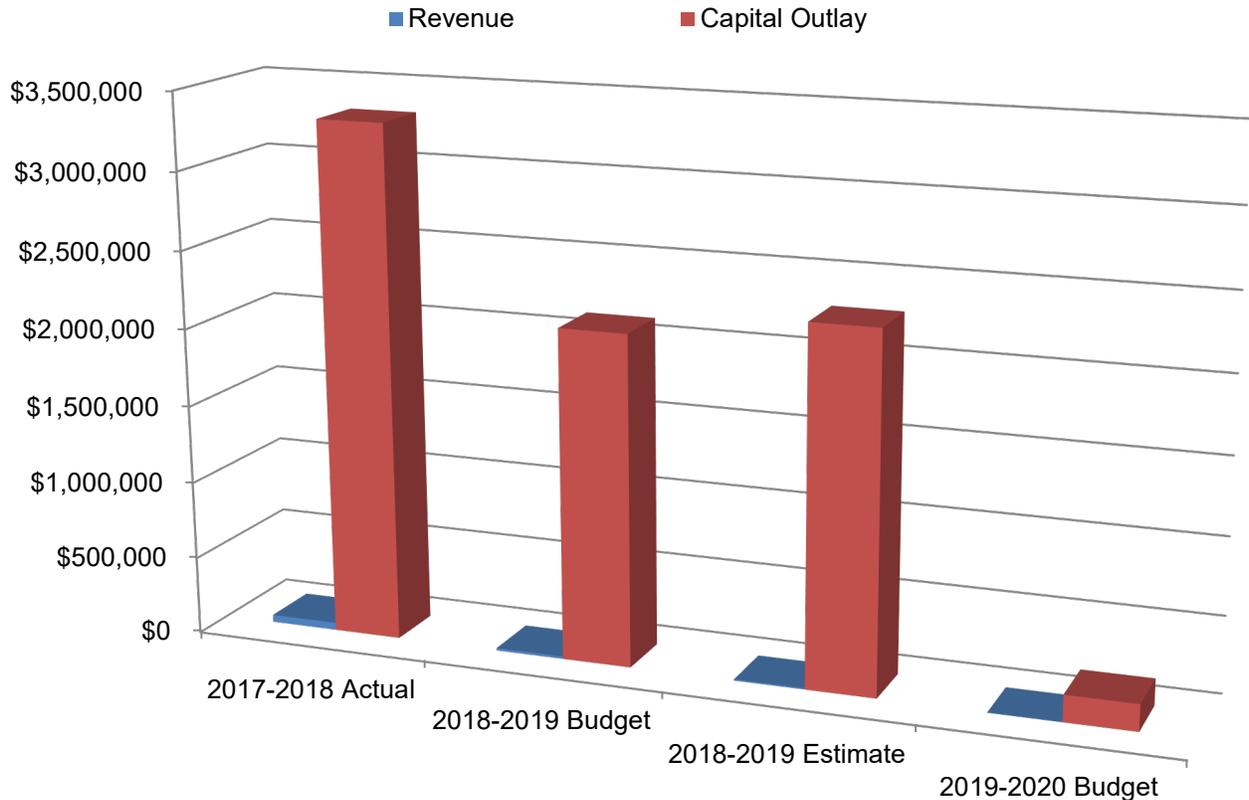
BUDGET DETAIL

ROAD BOND FUND

Fund Description: Accounts for the activity associated with the road improvements financed through a referendum in 2012.

Road Bond Fund	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 46,903	\$ 15,000	\$ 8,500	\$ 250	-98.3%	-97.1%
Expenses	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ 46,903	\$ 15,000	\$ 8,500	\$ 250	-98.3%	-97.1%
Operating Expense Detail						
Not Applicable	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -		
Capital Outlay	\$ 3,318,836	\$ 2,588,000	\$ 2,501,233	\$ 175,000	-93.2%	-93.0%
Total Fund Expense	\$ 3,318,836	\$ 2,588,000	\$ 2,501,233	\$ 175,000	-93.2%	-93.0%
Net Fund Income (loss)	\$ (3,271,933)	\$ (2,573,000)	\$ (2,492,733)	\$ (174,750)	-93.2%	-93.0%

Road Bond Fund





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 41 - ROAD BOND FUND							
REVENUES							
41-0000-0-688000	CHANGE IN FAIR MARKET VALUE		(923)				
41-0000-0-690000	INTEREST REVENUE	45,678	15,000	8,500	250	(98.33)	(14,750)
41-0000-0-699000	MISCELLANEOUS REVENUES	2,148					
TOTAL REVENUES		46,903	15,000	8,500	250	(98.33)	(14,750)
APPROPRIATIONS							
CAPITAL							
41-0000-0-768000	STREETSCAPE IMPROVEMENTS		40,000	40,462		(100.00)	(40,000)
	DOWNTOWN BRICK PAVER REPAIRS		40,000	40,462	0		
41-0000-0-773000	ANNUAL RD IMPROVEMENT PROGRAM		225,000	156,736		(100.00)	(225,000)
	PAVEMENT PATCHING		150,000	125,493	0		
	PAVEMENT MARKING		40,000	23,443	0		
	CRACK SEALING		35,000	7,800	0		
	GL # FOOTNOTE TOTAL:		225,000	156,736			
41-0000-0-784000	SIDEWALKS AND BIKE PATHS		195,000	10,639		(100.00)	(195,000)
41-0000-6-773000	ROAD REHABILITATION	3,318,836	2,128,000	2,293,396	175,000	(91.78)	(1,953,000)
	18/19 PAVEMENT REHABILITATION - CONSTRUCTION		2,100,000	2,261,213	0		
	18/19 CONSTRUCTION MATERIALS TESTING		28,000	32,183	0		
	WEXFORD COURT		0	0	45,000		
	SHARE OF 2019 ROAD PROGRAM FROM PROJECT FUND		0	0	130,000		
	GL # FOOTNOTE TOTAL:		2,128,000	2,293,396	175,000		
CAPITAL		3,318,836	2,588,000	2,501,233	175,000	(93.24)	(2,413,000)
TOTAL APPROPRIATIONS		3,318,836	2,588,000	2,501,233	175,000	(93.24)	(2,413,000)

BUDGET DETAIL

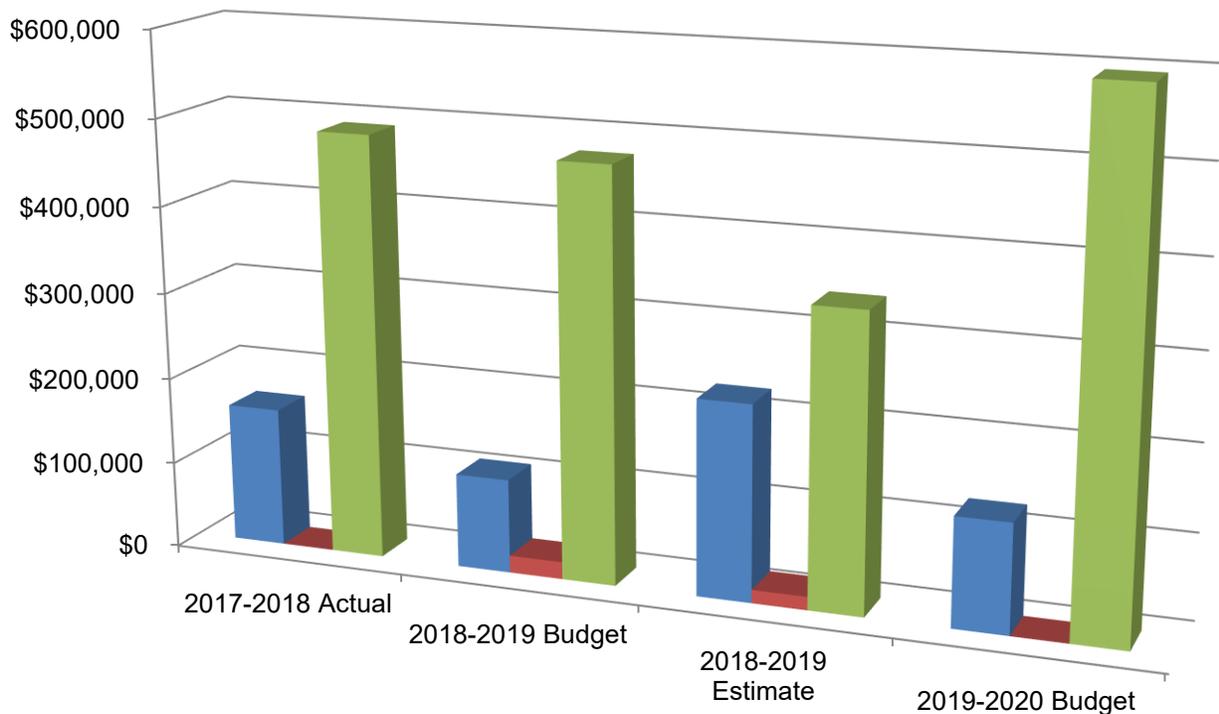
PARK IMPROVEMENT FUND

Fund Description: 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.

Park Improvement Fund	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 161,280	\$ 109,000	\$ 226,000	\$ 126,500	16.1%	-44.0%
Expenses	\$ -	\$ (20,000)	\$ (15,500)	\$ -	-100.0%	-100.0%
Net Operating Income (loss)	\$ 161,280	\$ 89,000	\$ 210,500	\$ 126,500	42.1%	-39.9%
Operating Expense Detail						
Contractual	\$ -	\$ 20,000	\$ 15,500	\$ -	-100.0%	-100.0%
	\$ -	\$ 20,000	\$ 15,500	\$ -		
Capital Outlay	\$ 488,824	\$ 475,000	\$ 340,675	\$ 595,000	25.3%	74.7%
Total Fund Expense	\$ 488,824	\$ 495,000	\$ 356,175	\$ 595,000	20.2%	67.1%
Net Fund Income (loss)	\$ (327,544)	\$ (386,000)	\$ (130,175)	\$ (468,500)	21.4%	259.9%

Park Improvement Fund

■ Revenue ■ Contractual ■ Capital Outlay





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE	
FUND 45 - PARK IMPROVEMENT FUND								
REVENUES								
45-0000-0-654000	PARK IMPACT FEES	136,423	100,000	160,000	75,000	(25.00)	(25,000)	
45-0000-0-655000	TREE RESTORATION			64,000				
45-0000-0-686000	BUY A BRICK	4,125						
45-0000-0-690000	INTEREST REVENUE	14,657	8,500	2,000	1,500	(82.35)	(7,000)	
45-0000-0-699000	MISCELLANEOUS	6,075	500			(100.00)	(500)	
TRANSFERS								
45-0000-9-699000	TRANSFERS IN				50,000		50,000	
	SRA LEVY TRANSFER FROM GENERAL FUND		0	0	50,000			
TRANSFERS					50,000		50,000	
TOTAL REVENUES		161,280	109,000	226,000	126,500	16.06	17,500	
APPROPRIATIONS								
45-0000-0-782000	PARK IMPROVEMENT COSTS	488,824	475,000	340,675	595,000	25.26	120,000	
	HOCKEY RINK RELOCATION		80,000	4,464	0			
	RESURFACE TENNIS/INLINE COURT/BASKETBALL COURTS		110,000	57,650	0			
	POOL HEATERS		50,000	36,700	0			
	ADLER POOL SLIDES		35,000	41,861	0			
	PARK IMPROVEMENTS		200,000	200,000	0			
	RECREATION BUILDING ENTRY DOORS		0	0	50,000			
	ASPHALT BIKE PATH AT NICHOLAS DOWDEN PARK		0	0	7,100			
	BOYS CLUB FOOTBALL LIGHTNING DETECTOR/PREDICTOR		0	0	11,500			
	RIVERSIDE POOL HEATER		0	0	9,000			
	ADLER PARK PLAYGROUND		0	0	300,000			
	SHORELINE MAINT. FOR BUTLER, PARADISE, RIVERSIDE		0	0	44,400			
	AERATION IN BUTLER LAKE LAGOON WITH BACTERIA		0	0	30,000			
	POND AND LAKE MANAGEMENT		0	0	25,000			
	ADLER ZD SLIDE POOL SAND BLASTING AND PAINTING		0	0	75,000			
	ADLER SLIDE, MUSHROOM, AND BOARD RESURFACING		0	0	35,000			
	ADLER POOL VGB GRATES		0	0	8,000			
	GL # FOOTNOTE TOTAL:		475,000	340,675	595,000			
CONTRACTUAL								
45-0000-3-728000	CONSULTING SERVICES		20,000	15,500		(100.00)	(20,000)	
	PARKS MASTER PLAN		20,000	15,500	0			
CONTRACTUAL					20,000	15,500	(100.00)	(20,000)
TOTAL APPROPRIATIONS		488,824	495,000	356,175	595,000	20.20	100,000	

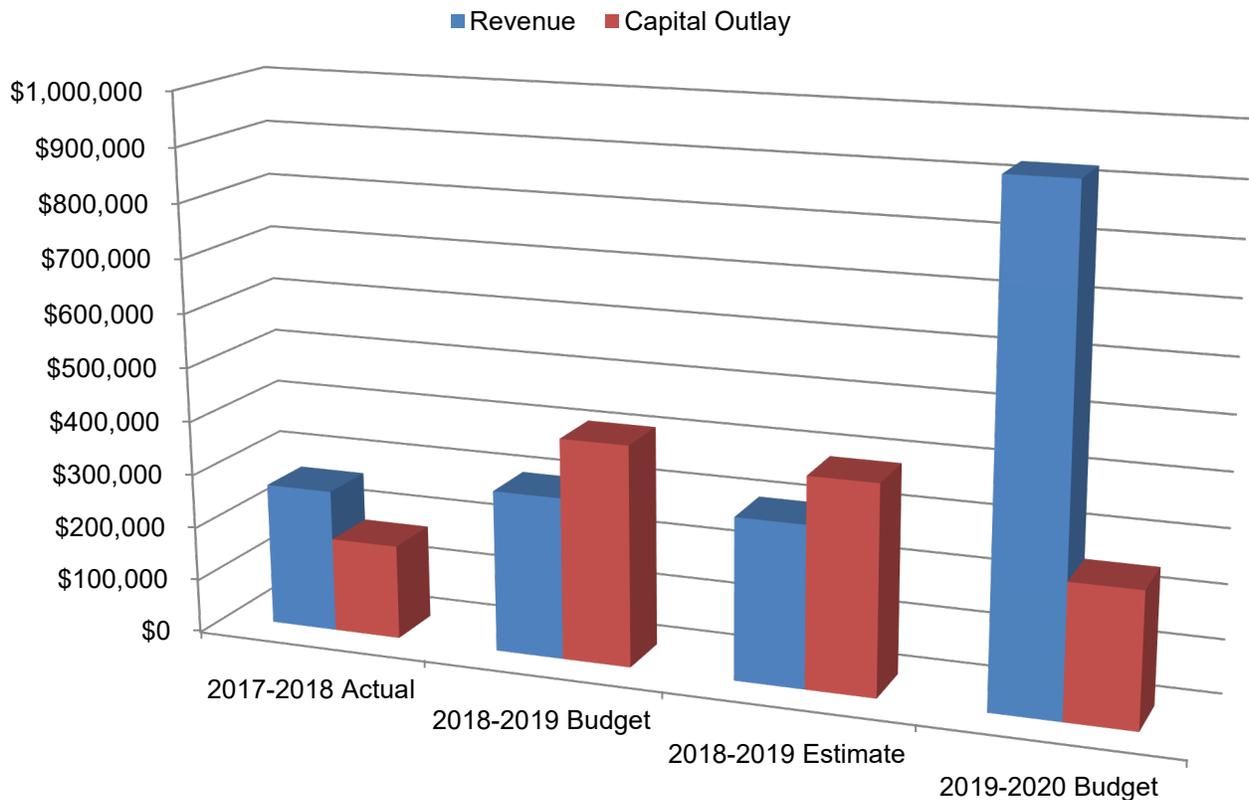
BUDGET DETAIL

PUBLIC BUILDING IMPROVEMENT FUND

Fund Description: Accounts for, and accumulates funds for, capital improvements to Village buildings including the Village Hall, Schertz Municipal Building, Public Works Building, and the Parks Building.

Public Building Improvement Fund	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 265,199	\$ 300,000	\$ 300,010	\$ 925,010	208.3%	208.3%
Expenses	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ 265,199	\$ 300,000	\$ 300,010	\$ 925,010	208.3%	208.3%
Operating Expense Detail						
Not Applicable	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -		
Capital Outlay	\$ 174,879	\$ 409,000	\$ 387,003	\$ 250,000	-38.9%	-35.4%
Total Fund Expense	\$ 174,879	\$ 409,000	\$ 387,003	\$ 250,000	-38.9%	-35.4%
Net Fund Income (loss)	\$ 90,320	\$ (109,000)	\$ (86,993)	\$ 675,010	-719.3%	-875.9%

Public Building Improvement Fund





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 46 - PUBLIC BUILDING IMPROVEMENT FUND							
REVENUES							
46-0000-0-690000	INTEREST REVENUE	6		10	10		10
46-0000-0-698000	BOND PROCEEDS				925,000		925,000
TRANSFERS							
46-0000-0-691000	TRANSFER GENERAL FUND	265,193	300,000	300,000		(100.00)	(300,000)
TRANSFERS		265,193	300,000	300,000		(100.00)	(300,000)
TOTAL REVENUES		265,199	300,000	300,010	925,010	208.34	625,010
APPROPRIATIONS							
46-0000-0-790000	VILLAGE HALL	60,178	200,000	185,200	35,000	(82.50)	(165,000)
	NEW HVAC SYSTEM		200,000	185,200	0		
	TILE REPLACEMENT AND REFURBISHMENT		0	0	30,000		
	CLOCK CONTROL PANEL REPLACEMENT		0	0	5,000		
	GL # FOOTNOTE TOTAL:		200,000	185,200	35,000		
46-0000-0-792000	PUBLIC WORKS BUILDING			20,720	40,000		40,000
	EMERGENCY ROOF REPAIR		0	20,720	0		
	SPACING STUDY		0	0	20,000		
	EMERGENT REPAIRS		0	0	20,000		
	GL # FOOTNOTE TOTAL:			20,720	40,000		
46-0000-0-794000	FIRE STATIONS	11,590	162,500	135,351	83,000	(48.92)	(79,500)
	STATION 2 ROOF PROJECT		89,000	54,028	0		
	STATION 1 TRAINING ROOM IMPROVEMENTS		25,500	11,520	0		
	6 BAY DOORS		48,000	41,033	0		
	STATION 2 DRIVEWAY		0	2,946	0		
	RESERVE STUDY		0	15,825	0		
	STATION 3 LIGHTING (GRANT RECIPIENT)		0	10,000	0		
	RESERVE STUDY- FIRE STATIONS AND PARK STRUCTURES		0	0	20,000		
	STATION 1 WALL REPAIR		0	0	15,000		
	STATION 2 DOOR REPLACEMENTS		0	0	42,000		
	STATION 2 APPARATUS BAY PAINTING		0	0	6,000		
	GL # FOOTNOTE TOTAL:		162,500	135,351	83,000		
46-0000-0-795000	SCHERTZ MUNICIPAL BUILDING	103,111	46,500	40,732	92,000	97.85	45,500
	CHAIRS FOR COMMUNITY DEVELOPMENT		1,500	0	0		
	REPLACE HVAC RTU #7 AT POLICE		25,000	18,500	0		
	REPLACE CARPET: CD COMMON AREAS		20,000	19,682	0		
	SCHERTZ ECONOMIZERS AND BAS UPGRADES HVAC UNIT		0	0	40,000		
	HOT WATER HEATER, CIRCULAR PUMP POLICE		0	2,550	0		
	CARPET REPLACEMENT (FINAL SECTIONS)		0	0	17,000		
	GARAGE DOOR REPLACEMENTS		0	0	35,000		
	GL # FOOTNOTE TOTAL:		46,500	40,732	92,000		
46-0000-0-796000	PARK & RECREATION BUILDINGS			5,000			
	EMERGENCY ROOF REPAIR		0	5,000	0		
TOTAL APPROPRIATIONS		174,879	409,000	387,003	250,000	(38.88)	(159,000)

BUDGET DETAIL

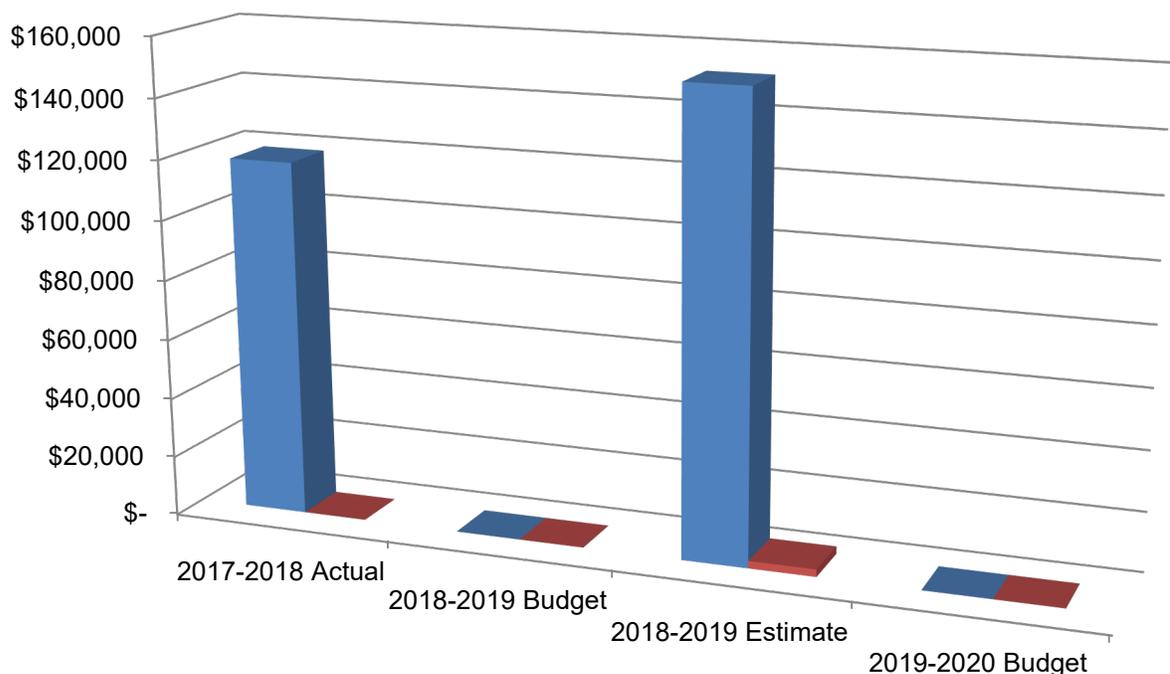
IMPACT FEE FUND (NON-APPROPRIATED)

Fund Description: Accounts for all impact fees charged to developers to offset costs of construction.

Impact Fee Fund	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 118,709	\$ -	\$ 152,486	\$ -	-	-100.0%
Expenses	\$ -	\$ -	\$ (2,500)	\$ -	-	-100.0%
Net Operating Income (loss)	\$ 118,709	\$ -	\$ 149,986	\$ -	-	-100.0%
Operating Expense Detail						
Miscellaneous	\$ -	\$ -	\$ 2,500	\$ -	-	-100.0%
	\$ -	\$ -	\$ 2,500	\$ -		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ -	\$ -	\$ 2,500	\$ -	-	-100.0%
Net Fund Income (loss)	\$ 118,709	\$ -	\$ 149,986	\$ -	-	-100.0%

Impact Fee Fund

■ Revenue ■ Miscellaneous





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 12 - IMPACT FEE FUND							
REVENUES							
12-0000-0-602000	SIDEWALK IMPACT FEE		12,281	6,915			
12-0000-0-603000	AFFORDABLE HOUSING FEE		106,428	145,571			
TOTAL REVENUES			118,709	152,486			
APPROPRIATIONS							
12-0000-0-789000	MISCELLANEOUS			2,500			
TOTAL APPROPRIATIONS				2,500			

BUDGET DETAIL

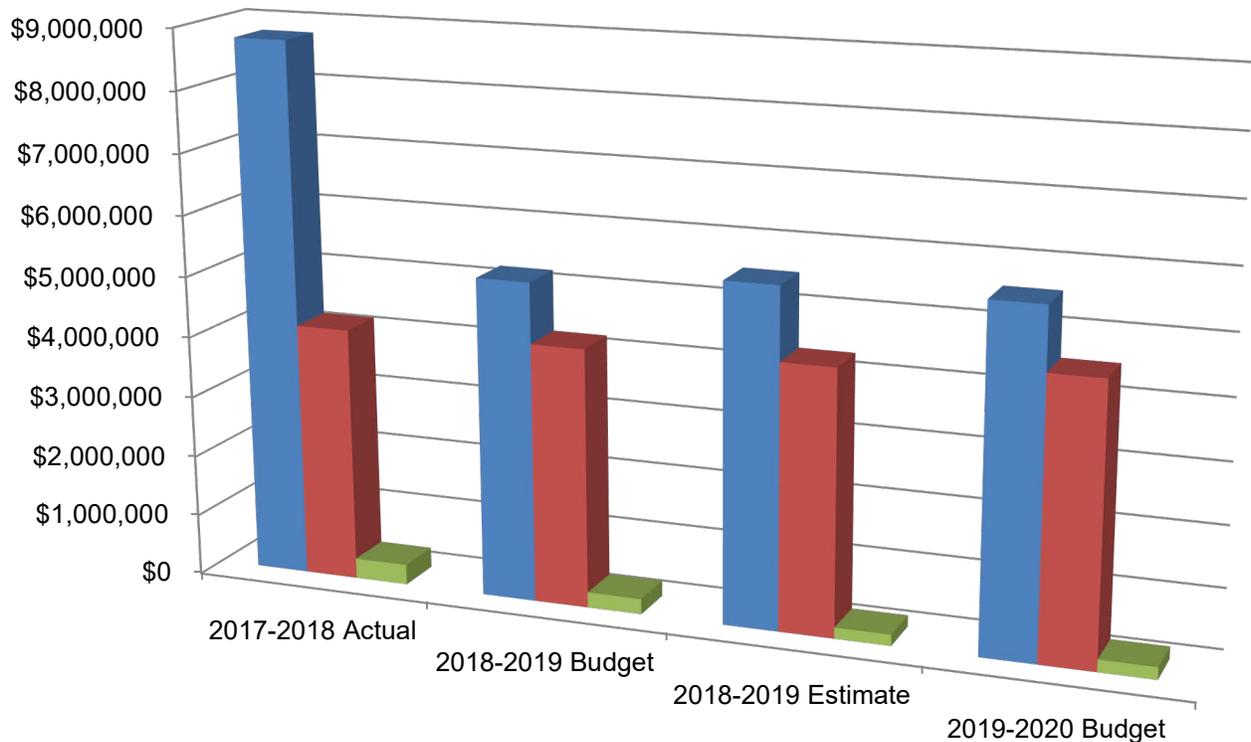
PUBLIC SAFETY PENSION FUNDS (NON-APPROPRIATED)

Fund Description: Accounts for revenues and expenditures associated with the Village operated pension plan for sworn police officers and firefighters.

Public Safety Pension Funds	Actual 2017-2018	Budget 2018-2019 A	Estimate 2018-2019 B	Budget 2019-2020 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 8,788,564	\$ 5,225,946	\$ 5,522,183	\$ 5,574,228	6.7%	0.9%
Expenses	\$ (4,506,554)	\$ (4,494,243)	\$ (4,516,715)	\$ (4,752,357)	5.7%	5.2%
Net Operating Income (loss)	\$ 4,282,010	\$ 731,703	\$ 1,005,468	\$ 821,871	12.3%	-18.3%
Operating Expense Detail						
Salaries and Wages	\$ 4,176,413	\$ 4,239,218	\$ 4,330,560	\$ 4,547,457	7.3%	5.0%
Contractual	\$ 330,141	\$ 255,025	\$ 186,155	\$ 204,900	-19.7%	10.1%
	\$ 4,506,554	\$ 4,494,243	\$ 4,516,715	\$ 4,752,357		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 4,506,554	\$ 4,494,243	\$ 4,516,715	\$ 4,752,357	5.7%	5.2%

Public Safety Pension Funds

■ Revenue ■ Salaries and Wages ■ Contractual





GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 APPROVED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 REQUESTED % CHANGE	2019-20 REQUESTED AMT CHANGE
FUND 55 - POLICE PENSION FUND							
REVENUES							
55-0000-0-608000	VILLAGE CONTRIBUTION - TAX LEVY	2,006,850	2,006,848	2,006,985	2,058,130	2.56	51,282
55-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000		
55-0000-0-650000	DIVIDENDS	327,183					
55-0000-0-683000	CONTRIBUTIONS - PAYROLL	383,216	372,000	394,000	392,000	5.38	20,000
55-0000-0-688000	UNREALIZED G/L FAIR MKT VALUE	1,498,815					
55-0000-0-689000	GAIN ON SALE OF INVESTMENTS	438,016					
55-0000-0-690000	INTEREST REVENUE	310,269	300,000	550,000	550,000	83.33	250,000
55-0000-0-690010	PREM/DISC ON PURCHASE	3,639					
TOTAL REVENUES		4,977,988	2,688,848	2,960,985	3,010,130	11.95	321,282
APPROPRIATIONS							
55-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	4,902	3,000	3,000	3,000		
55-0000-0-730000	PENSIONS - OFFICERS	2,375,652	2,426,000	2,485,000	2,666,892	9.93	240,892
55-0000-0-731000	PENSIONS - SURVIVING SPOUSE	242,854	242,860	242,860	242,860		
55-0000-0-732000	MEDICAL EXPENSES	1,100	10,000	6,000	6,000	(40.00)	(4,000)
55-0000-0-746000	INVESTMENT ADVISOR	74,258	60,000	25,000	27,000	(55.00)	(33,000)
55-0000-0-747000	FILING FEES	5,532	5,700	6,017	6,500	14.04	800
55-0000-0-748000	BANK CHARGES	17,157	9,000			(100.00)	(9,000)
55-0000-0-749000	AUDIT FEES	3,000	12,625	10,000	10,000	(20.79)	(2,625)
55-0000-0-776000	LEGAL EXPENSES	26,847	25,000	10,000	25,000		
55-0000-0-789000	LOSS ON SALE OF INVESTMENT	69,658					
55-0000-0-799000	MISCELLANEOUS	10,682	8,000	5,600	6,100	(23.75)	(1,900)
TOTAL APPROPRIATIONS		2,831,642	2,802,185	2,793,477	2,993,352	6.82	191,167
FUND 56 - FIREFIGHTERS' PENSION FUND							
REVENUES							
56-0000-0-608000	VILLAGE CONTRIBUTION - TAX LEVY	1,470,834	1,487,098	1,487,198	1,487,098		
56-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000		
56-0000-0-683000	CONTRIBUTIONS - PAYROLL	395,118	390,000	414,000	417,000	6.92	27,000
56-0000-0-688000	UNREALIZED G/L FAIR MKT VALUE	1,187,362					
56-0000-0-690000	INTEREST REVENUE	747,262	650,000	650,000	650,000		
TOTAL REVENUES		3,810,576	2,537,098	2,561,198	2,564,098	1.06	27,000
APPROPRIATIONS							
56-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,183	1,200	1,200	1,200		
56-0000-0-730000	PENSIONS - OFFICERS	1,425,919	1,455,000	1,515,000	1,570,000	7.90	115,000
56-0000-0-731000	PENSIONS - SURVIVING SPOUSE	131,988	115,358	87,700	67,705	(41.31)	(47,653)
56-0000-0-732000	MEDICAL EXPENSES	7,510	10,000	2,000	2,000	(80.00)	(8,000)
56-0000-0-746000	INVESTMENT ADVISOR	67,759	66,000	70,000	70,000	6.06	4,000
56-0000-0-747000	FILING FEES	5,026	5,200	5,538	6,100	17.31	900
56-0000-0-748000	BANK CHARGES	4,825	5,800	4,800	5,000	(13.79)	(800)
56-0000-0-749000	AUDIT FEES	13,935	16,000	14,000	15,000	(6.25)	(1,000)
56-0000-0-776000	LEGAL FEES	6,927	7,500	12,000	10,000	33.33	2,500
56-0000-0-799000	MISCELLANEOUS	9,840	10,000	11,000	12,000	20.00	2,000
TOTAL APPROPRIATIONS		1,674,912	1,692,058	1,723,238	1,759,005	3.96	66,947

APPENDIX

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

WSCI: Water Sewer Capital Improvements

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



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