

VILLAGE OF LIBERTYVILLE

FISCAL YEAR 2020 - 2021 BUDGET



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*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

Fiscal Year 2020-2021 Budget

President

Terry L. Weppler

Board of Trustees

Donna Johnson

Scott Adams

Richard Moras

Peter Garrity

Jay Justice

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, 2019

Christopher P. Morill

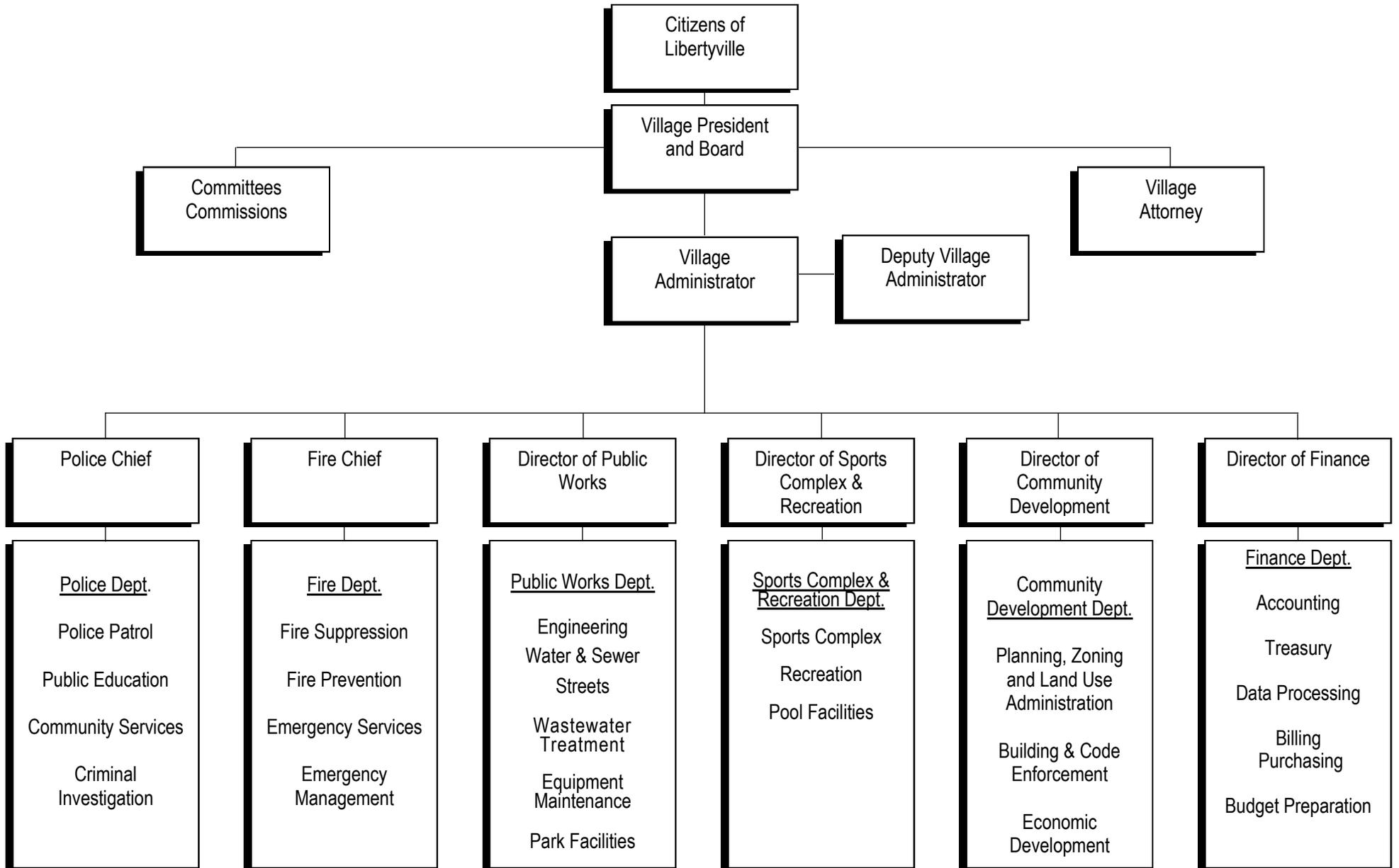
Executive Director

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, 2019. This is the twenty-third 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. The Village believes its current budget continues to conform to program requirements and is 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 157 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

Moody's Aa2 (Stable Outlook)

Fire ISO Rating: 3

Tax Rates:

| | |
|---|---------|
| Sales Tax | 7% |
| Places for Eating Tax | 1% |
| Local 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 |
| 2019 (estimated) | 20,490 |

Ethnic Makeup (a)

| | | |
|--------------------|--------|-------|
| White | 17,826 | 87.0% |
| Hispanic or Latino | 963 | 4.7% |
| African American | 185 | 0.9% |
| Asian | 1,209 | 5.9% |
| Other | 307 | 1.5% |

Other Household and Resident Data (a)

| | |
|--------------------------|-----------|
| Total Households | 7,491 |
| Median Household Income | \$130,732 |
| Per Capita Income | \$64,831 |
| Median Age | 44.4 |
| % of Population under 18 | 24.6% |
| % of Population over 65 | 16% |

Home Value (a)

| | |
|--------------------------|-----------|
| Median Home Value (2017) | \$437,000 |
| Median Gross Rent | \$1,334 |

Land Use (b)

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

Property Value (c)

Equalized Assessed Valuation (2018 Tax Year)

| | | |
|-------------|-----------------|------|
| Residential | \$985,304,170 | 78% |
| Industrial | \$106,908,179 | 8% |
| Commercial | \$176,237,431 | 14% |
| Railroads | \$370,795 | < 1% |
| Farms | \$148,734 | < 1% |
| Total | \$1,268,969,309 | 100% |

COMMUNITY PROFILE

Other

| | |
|--|-----------|
| Land Area – Square miles | 8.81 |
| Miles of Streets | 81 |
| Miles of Sidewalks | 131.67 |
| Miles of Water Mains | 129 |
| Average Daily Pumpage (Lake Michigan Water Supplied through Central Lake County Joint Action Water Agency) | 2,250,000 |
| Miles of Sanitary Sewer Mains | 96 |
| 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 | 2,128 |
| Brightstar | 593 |
| Hollister | 527 |
| Volkswagen Credit | 446 |
| Lake County | 398 |

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



April 14, 2020

Mayor Wepler
Members of the Village Board

It is our privilege to present for your review and consideration the Fiscal Year 2020-2021 Annual Budget. The 2020-2021 Annual Budget totals \$62,304,104 in appropriated funds, a decrease of 2.8% compared to the 2019-2020 budget, which is primarily due to a slight decrease in planned capital expenditures. As outlined in the Village's Five-Year Plan, the operating budget assumes conservative revenue estimates for 2020-2021 with a small operating budget increase of 0.6% across all funds. The 2020-2021 Annual Budget is balanced for Village 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 Moody's 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, should grow in in line 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 Village Board of Trustees to conservatively capture new development and the PTELL Consumer Price Index allowance in its annual tax levy. This policy has resulted in Libertyville having one of the lowest municipal tax rates in the Lake County region.
 - **Fees** – When the Village charges fees, such as building permit fees, the 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, sanitary sewer, and stormwater 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 – Pursuant to the Capital Improvement Plan (CIP), adopted in August of 2019, 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 2020-2021, 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 investments.

With respect to revenues, the local and national economy continues to grow, though the rate of growth has slowed slightly over the past several years versus the middle portions of the 2010’s. This is readily apparent in the Village’s most recent sales tax data. While sales tax receipts remain close to an all-time high, year over year there is a noticeable compression in the growth of this vital revenue source. As a result, sale tax revenues were budgeted more conservatively moving into FY 2020-2021. Staff continues to monitor the national, state, and local economic climate to position the Village to respond to any economic downturn.

In previous years, there was a great deal of discussion amongst Illinois’ municipalities regarding the impact of State of Illinois legislation on shared revenue streams. As recently as 2018, there was a significant threat that the State would continue to diminish the Village’s share of the Local Government Distributive Fund (LGDF). However, the election of 2018 resulted in a new administration in Springfield as well as an expansion of the Democratic majority in the Illinois General Assembly and Senate. This new government has shifted its near-term priorities away from local government revenue share reductions and toward other opportunities to balance the State’s budget, such as legalization of recreational cannabis and expansion of gambling. While it is unlikely that the State will re-target the LGDF during the Village’s 2020-2021 fiscal year, one unknown is the success or failure of the Graduated Income Tax Amendment, scheduled for public referendum in November 2020. The Governor’s plan to create sustainable revenue for the State is predicated on this referendum passing. If it fails, it remains to be seen how the State will generate the additional revenue it needs to accomplish its goals. The Village continues to monitor the State of Illinois’ financial situation closely.

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 continues to see development in the light industrial sector, which will yield an increase in property tax revenue and building permit fees. Additionally, if the pending sale of the Golf Learning Center property materializes, the ability to refinance existing Sports Complex debt may provide moderate relief on the operational pressures within the Village’s General Fund.

Future Capital Funding Challenges

It should be no surprise that based on policy discussions and open meetings over the past year that the Village has challenges in meeting its outstanding capital improvement obligations. These challenges stem primarily from the fact that growth in operating expenditures are outpacing the growth in operating revenues, making it difficult to budget substantial annual capital transfers out of the General Fund and into the various capital project funds. Per the Capital Improvement Plan (CIP) adopted in 2019, there is, on average, an annual general capital needs shortfall of \$2,449,939 a year.

At the time the FY 2020-2021 budget was prepared, the Village was in the process of attempting to secure a 1% non-home rule sales tax by referendum. This local sales tax would generate approximately \$3,000,000 in annual revenue. The net amount of new revenue from the tax would be \$2,000,000 due to the repeal of the Places for Eating Tax and the replacement of approximately \$1,000,000 in General Fund revenues from the repeal.

While the new revenue from a non-home rule sales tax would not eliminate the general capital shortfall, it would significantly reduce it to where value engineering and strategic project scheduling could eliminate the remainder of the shortfall. The impact of a non-home rule sales tax on the various general capital improvement categories are planned as follows:

| <u>Item</u> | <u>Annual Funding Requirement</u> | <u>Shortfall No Sales Tax</u> | <u>Shortfall With Sales Tax</u> |
|--------------------------------------|-----------------------------------|-------------------------------|---------------------------------|
| Buildings and Facilities | \$399,628 | \$248,261 | \$45,594 |
| Parks and Playgrounds | \$730,085 | \$529,525 | \$97,249 |
| Roads | \$1,325,000 | \$732,553 | \$113,938 |
| Sidewalks, Streetlights, and Parking | \$1,271,600 | \$724,725 | \$153,696 |
| Technology | \$380,717 | \$214,875 | \$39,462 |
| Total | \$4,107,030 | \$2,449,939 | \$449,939 |

Given the uncertainty pertaining to the success of the referendum, the FY 2020-2021 budget was prepared utilizing only existing resources and reserves for capital improvements. If the referendum passes, the Village would receive its first distribution of local sales tax revenues from the State of Illinois in October 2020. These revenues would be accounted for in a new special revenue fund, building a reserve for a higher level of capital transfers to take place during the 2021-2022 fiscal year.

If the referendum does not pass, FY 2020-2021 will likely be the last year that the Village is able to make meaningful investments into its capital infrastructure. Existing reserves in the Village's capital project funds are becoming depleted and most do not have a dedicated recurring source of revenue for replenishment. The General Fund typically maintains its reserves at or slightly above its fund balance policy, which is vital to ensuring continuity of government services in the event of an economic downturn, recession, or emergency. Thus, there is very minimal capacity for the General Fund to make meaningful capital transfers in future years.

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 2020-2021 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. The Master Stormwater Management Plan (MSMP) was adopted in May 2019. Subsequent to the Plan's adoption, the Village approved a contract with NewGen Strategies and Solutions to conduct a utility rate study for purposes of designing a stormwater utility fee to offset the costs associated with MSMP. Phase I of this study, which analyzes the technical aspects of the fee, is scheduled for completion no later than May 1, 2020. Phase II, or the implementation process, is scheduled to begin shortly thereafter. The FY 2020-2021 budget assumes four months of fee revenue, beginning in January 2021. To offset operating and capital costs in the interim, the budget contemplates a \$1,000,000 loan from the General Fund to the Stormwater Sewer Fund. Most significantly, this loan will allow for engineering to start on two significant projects: Rockland Road and the Highlands Subdivision.
- **Libertyville Sports Complex Debt and Golf Learning Center (GLC) Property Sale** – At the time the proposed budget was prepared, the Village was under an amended sales 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 Q4/2020. 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 2019-2020 Fiscal year, all of these road bond proceeds will have been spent, addressing deficiencies in 40% of the Village's roadway network. There is still a significant amount of work outstanding in rehabilitating the remaining Village roads.

The 2020-2021 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 2020-2021. The most significant addresses the rehabilitation of the SCADA system at the Wastewater Treatment Plant. This process will allow previously manual tasks to become automated, resulting in an anticipated reduction in staff overtime. The Utility Fund will also support several water and sanitary sewer distribution system enhancements, such as the West Park 16” watermain replacement. All capital projects are supported by utility rates that were established as part of the 2019 Utility Rate Study. If the appropriate levels of water and sewer sales are maintained, this fund will be able to accomplish its capital improvement goals over the long-term.
- **Improvements to Aging Village Buildings** – The Village undertook facility reserve studies in 2018 and 2019 to help identify annual capital needs at Village-owned facilities. In FY 2020-2021, the Village will continue addressing these deficiencies and plans to spend approximately \$436,000 in Public Building Improvement Fund reserves to complete ten projects. It is important to note that the Public Building Improvement Fund does not have a recurring source of revenue and its current cash balance exists due to limited tax bond proceeds from a 2019 issuance.
- **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 Adler Park playground is undergoing replacement in Fiscal Year 2019-2020 (partially funded by a manufacturer grant), while improvements to Charles Brown Park are scheduled in Fiscal Year 2020-2021. At anywhere from \$150,000-\$300,000 per playground replacement, the Village does not currently have the capacity to complete more than another year or two of 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 2020-2021 budget with comparative data from the 2019-2020 budget. Operational revenues have increased 7.1%, or \$4,246,611 from the 2019-2020 budget. This is the result of 1) Projected debt issuances totaling \$9,582,433 (Stormwater Sewer; with an offsetting reduction in the limited tax bond and IEPA loan from the previous fiscal year [in “Miscellaneous” category on subsequent chart]), 2) Property tax remittances including general, TIF, and debt service increasing \$360,126, 3) Slightly higher assumptions for building permits and various licenses based on data provided by the various Village departments (\$202,950), and 4) Increase in certain State-shared revenues as projected by the Illinois Municipal League (\$486,899).

The table on the next page 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

| | 2018-19 Actual | 2019-20 Budget | 2019-20 Estimate | 2020-21 Budget | FY19-20 to FY20-21 Budget Change | |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------------------|---------------------|
| | | | | | % | \$'s |
| Operating Revenues | \$ 53,742,950 | \$ 60,200,017 | \$ 59,939,127 | \$ 64,446,628 | 7.1% | \$ 4,246,611 |
| Property Taxes | \$ 12,395,930 | \$ 12,717,985 | \$ 12,777,696 | \$ 13,078,111 | 2.8% | \$ 360,126 |
| Other Taxes | \$ 2,725,695 | \$ 2,712,812 | \$ 2,684,786 | \$ 2,675,754 | -1.4% | \$ (37,058) |
| Licenses/Permits | \$ 1,079,889 | \$ 1,146,392 | \$ 1,689,736 | \$ 1,349,342 | 17.7% | \$ 202,950 |
| Intergovernmental | \$ 11,622,225 | \$ 11,348,466 | \$ 11,885,584 | \$ 11,835,365 | 4.3% | \$ 486,899 |
| Charges for Services | \$ 22,399,857 | \$ 22,514,867 | \$ 21,839,225 | \$ 22,567,500 | 0.2% | \$ 52,633 |
| Fines and Forfeitures | \$ 743,461 | \$ 710,000 | \$ 723,093 | \$ 659,000 | -7.2% | \$ (51,000) |
| Interest | \$ 479,906 | \$ 335,960 | \$ 537,061 | \$ 423,350 | 26.0% | \$ 87,390 |
| Miscellaneous | \$ 857,910 | \$ 7,064,500 | \$ 6,233,779 | \$ 10,238,366 | 44.9% | \$ 3,173,866 |
| Operating Transfers | \$ 1,438,077 | \$ 1,649,035 | \$ 1,568,167 | \$ 1,619,840 | -1.8% | \$ (29,195) |
| Operating Expenditures | \$ 47,600,812 | \$ 48,655,363 | \$ 48,094,809 | \$ 48,936,279 | 0.6% | \$ 280,916 |
| Salaries and Wages | \$ 16,329,866 | \$ 16,942,096 | \$ 16,962,127 | \$ 17,033,414 | 0.5% | \$ 91,318 |
| Employee Benefits | \$ 8,260,663 | \$ 8,358,145 | \$ 8,429,357 | \$ 8,616,687 | 3.1% | \$ 258,542 |
| Contractual | \$ 6,945,848 | \$ 7,249,757 | \$ 7,247,324 | \$ 7,302,670 | 0.7% | \$ 52,913 |
| Utilities | \$ 1,596,369 | \$ 1,569,595 | \$ 1,580,307 | \$ 1,617,180 | 3.0% | \$ 47,585 |
| Commodities | \$ 4,982,249 | \$ 4,991,783 | \$ 4,576,333 | \$ 4,472,742 | -10.4% | \$ (519,041) |
| Repair & Maintenance | \$ 2,834,616 | \$ 2,891,128 | \$ 2,642,327 | \$ 3,002,453 | 3.9% | \$ 111,325 |
| Operating Transfers | \$ 1,550,077 | \$ 1,649,035 | \$ 1,568,167 | \$ 1,619,840 | -1.8% | \$ (29,195) |
| Debt Service | \$ 5,101,124 | \$ 5,003,824 | \$ 5,088,867 | \$ 5,271,293 | 5.3% | \$ 267,469 |
| Net Operating Income | \$ 6,142,138 | \$ 11,544,654 | \$ 11,844,318 | \$ 15,510,349 | 34.4% | \$ 3,965,695 |
| Capital Transfers In | \$ 1,936,314 | \$ 1,294,126 | \$ 1,294,126 | \$ 2,053,989 | 58.7% | \$ 759,863 |
| Capital Transfers Out | \$ 1,936,314 | \$ 1,294,126 | \$ 1,294,126 | \$ 2,053,989 | 58.7% | \$ 759,863 |
| Capital Outlay | \$ 9,766,524 | \$ 14,153,000 | \$ 12,172,474 | \$ 11,313,836 | -20.1% | \$ (2,839,164) |

Staffing has been reduced from 180 full-time employees in FY 2009-2010 to 157 in FY 2020-2021. This budget contemplates the addition of one (1) full-time Community Service Officer (CSO) in the Police Department. This position is justified based on the level of parking and foot traffic experienced in the Village as well as a desire to patrol Village open space property. As this position will be scheduled to work on the weekends, it also provides the Village with a new opportunity to engage in actions pertaining to additional illegal parking enforcement.

Budget Impact on a Resident

The Village uses two primary metrics to evaluate finances as they relate to residential customers: 1) Estimating how the budget will change a customer's costs and 2) Measuring property tax rates versus other communities. For FY 2020-2021, it is estimated that a typical residential customer will pay 3.0%, or \$69 more, for municipal services as the following increases are incorporated in the Fiscal Year 2020-2021 budget: property tax revenue increase net of new development 2.2% (\$20), water rate 3% (\$21), and sanitary sewer rate 5% (\$28). The Village recognizes the importance of providing quality municipal services at a reasonable cost. Therefore, tax and fee increases are vetted based on the actual cost to provide municipal and utility services.

**Homeowner Impact Analysis
Select Taxes and Fees**

| | FY 2019-2020 | FY 2020-2021 | Change | |
|-----------------------------|-----------------|-----------------|--------------|-------------|
| | | | \$'s | % |
| Village Property Taxes * | \$ 900 | \$ 920 | \$ 20 | 2.2% |
| Water ** | \$ 715 | \$ 736 | \$ 21 | 3.0% |
| Sanitary Sewer *** | \$ 564 | \$ 592 | \$ 28 | 5.0% |
| Telecommunications Tax | \$ 36 | \$ 36 | \$ - | 0.0% |
| Electric Utility Tax | \$ 54 | \$ 54 | \$ - | 0.0% |
| Licenses - Cars (2) | \$ 60 | \$ 60 | \$ - | 0.0% |
| Total Taxes and Fees | \$ 2,329 | \$ 2,398 | \$ 69 | 3.0% |

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

** Based on 3.0% increase in water.

*** Based on 5.0% increase in sanitary sewer volumetric rate.

Tax Levy Analysis

While a more significant analysis of the Village's 2019 (payable in 2020) tax levy is included within this budget document, it is important to provide a 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 is for 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 below shows the distribution of a single dollar of property taxes based on the tax year 2018 (payable in 2019) distribution:



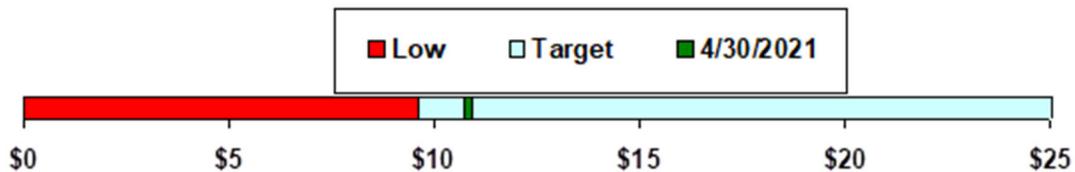
The following chart depicts the tax year 2018 tax rate paid by most Libertyville residents versus several neighboring communities. The Village of Libertyville has the second lowest total tax rate of the comparable communities when taking into account all traditional municipal services. A home with a market value of \$500,000 in Mundelein, for instance, would pay \$2,074 more 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 2018 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> |
|---------------------|---------------------|----------------------|----------------------|-----------------------|-------------------------------------|
| North Chicago | 5.616839 | - | 0.794084 | 6.410923 | \$10,685 |
| Waukegan | 3.030271 | - | 0.946210 | 3.976481 | \$6,627 |
| Round Lake Beach | 0.783479 | 1.069320 | 0.738583 | 2.591382 | \$4,319 |
| Mundelein | 1.419415 | - | 0.473570 | 1.892985 | \$3,155 |
| Grayslake | 0.548789 | 0.818505 | 0.463757 | 1.831051 | \$3,052 |
| Deerfield | 0.567732 | 0.625448 | 0.548122 | 1.741302 | \$2,902 |
| Lindenhurst | 0.359060 | 0.764690 | 0.459172 | 1.582922 | \$2,638 |
| Antioch | 1.024340 | 0.555892 | - | 1.580232 | \$2,634 |
| Buffalo Grove | 0.907405 | - | 0.479764 | 1.387169 | \$2,312 |
| Highland Park | 0.771777 | - | 0.535243 | 1.307020 | \$2,178 |
| Lake Forest | 1.278230 | - | - | 1.278230 | \$2,130 |
| Lake Bluff | 0.746993 | - | 0.476166 | 1.223159 | \$2,039 |
| Lincolnshire | 0.241003 | 0.751084 | - | 0.992087 | \$1,653 |
| Vernon Hills | - | 0.563712 | 0.410963 | 0.974675 | \$1,624 |
| Libertyville | 0.648492 | - | - | 0.648492 | \$1,081 |
| Gurnee | - | - | 0.500364 | 0.500364 | \$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, 2021 fund balance of \$10,689,727 is above the policy target of \$9,618,606 (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 2020-2021 General Fund operating revenues are budgeted at \$30,142,516, up 1.1%, or \$325,931, from the prior budget. Revenue items that were budgeted higher for Fiscal Year 2020-2021 are property tax collections (\$182,150), intergovernmental revenue (\$176,686), licenses and permits (\$202,950), and interest earnings (\$50,000). Certain other revenue items such as other taxes (\$57,058), charges for services (\$132,730), and fine and forfeitures (\$87,000) were budgeted lower. General Fund operating expenses (excluding capital transfers) are budgeted at \$29,200,643, up 1.2%, or \$357,163 from Fiscal Year 2019-2020. This is a very modest increase that is below the rate of inflation (1.9%).

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

| General Fund Operating Expenses | Actual 2018-2019 A | Budget 2019-2020 B | Estimated 2019-2020 C | Budget 2020-2021 D | Dollar Change D - B | % Change D v B |
|---------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|------------------------|-------------------|
| Administration & Finance | \$ 1,226,857 | \$ 1,320,626 | \$ 1,303,793 | \$ 1,341,868 | \$ 21,242 | 1.61% |
| Police | \$ 8,778,361 | \$ 8,986,582 | \$ 8,972,482 | \$ 9,143,553 | \$ 156,971 | 1.75% |
| Fire | \$ 8,384,882 | \$ 8,562,113 | \$ 8,723,442 | \$ 8,460,907 | \$ (101,206) | -1.18% |
| Comm. Development | \$ 2,094,799 | \$ 2,140,399 | \$ 2,141,042 | \$ 2,290,680 | \$ 150,281 | 7.02% |
| Public Works | \$ 2,710,347 | \$ 2,618,667 | \$ 2,630,879 | \$ 2,615,473 | \$ (3,194) | -0.12% |
| Parks | \$ 1,330,743 | \$ 1,464,051 | \$ 1,473,744 | \$ 1,540,373 | \$ 76,322 | 5.21% |
| Recreation | \$ 2,876,992 | \$ 2,786,106 | \$ 2,616,164 | \$ 2,755,535 | \$ (30,571) | -1.10% |
| Miscellaneous | \$ 1,441,284 | \$ 964,936 | \$ 1,006,260 | \$ 1,052,254 | \$ 87,318 | 9.05% |
| Dept. Operating Expenses | \$ 28,844,265 | \$ 28,843,480 | \$ 28,867,806 | \$ 29,200,643 | \$ 357,163 | 1.24% |

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 | \$ 13,458,765 | \$ 13,978,501 | \$ 14,032,559 | \$ 13,972,082 | \$ (6,419) | -0.05% |
| Employee Benefits | \$ 7,326,159 | \$ 7,408,644 | \$ 7,494,281 | \$ 7,555,670 | \$ 147,026 | 1.98% |
| Contractual | \$ 2,863,811 | \$ 2,632,250 | \$ 2,651,586 | \$ 2,659,203 | \$ 26,953 | 1.02% |
| Utilities | \$ 348,194 | \$ 266,475 | \$ 264,797 | \$ 257,210 | \$ (9,265) | -3.48% |
| Commodities | \$ 1,561,779 | \$ 1,342,278 | \$ 1,296,675 | \$ 1,434,093 | \$ 91,815 | 6.84% |
| Repairs & Maintenance | \$ 1,847,480 | \$ 1,759,297 | \$ 1,752,741 | \$ 1,901,335 | \$ 142,038 | 8.07% |
| Operating Transfers | \$ 1,438,077 | \$ 1,456,035 | \$ 1,375,167 | \$ 1,421,050 | \$ (34,985) | -2.40% |
| Total | \$ 28,844,265 | \$ 28,843,480 | \$ 28,867,806 | \$ 29,200,643 | \$ 357,163 | 1.24% |

Personnel costs for salaries and benefits decreased 0.1% and up 2.0%, respectively. Growth in salary costs were maintained due to the retirement of several Police Officers and Firefighters at the top of their salary ranges. When this occurs, the positions are filled with entry-level recruits at the bottom of their salary ranges. Additionally, due to uncertainty pertaining to a disability in the Fire Department, salary allowance for one additional position was carried in last year's budget. This has since been resolved, allowing financial capacity for staffing levels to be returned to normal. The budget also reflects a 2.25% cost-of-living adjustment for non-union employees, required union cost-of-living increases per the collective bargaining agreements (Fire – 2.25%, Police Patrol and Sergeants – 2.50%, Public Works – 1.5%), 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 increases of 3.4% (PPO) and 6.9% (HMO) based on claim experience in the Village's IPBC sub-pool. Premium costs for the Village's pooled dental plan are projected to decrease 1.9%. Beyond the modest insurance plan increases, also driving the budget escalation in this category is increases to the Village's employer share of an employee's IMRF contribution. The Illinois Municipal Retirement Fund recently determined that its previously employed assumed rate of return of 7.5% was too high and made the decision to lower it to 7.25%. This had the effect of increasing the long-term IMRF pension liabilities for all participating agencies and therefore the annual employer contribution rate. The impact on the Village of Libertyville was an increase in the contribution rate from 12.22% to 15.49%.

The Commodities category is budgeted 6.8%, or \$91,815 higher in FY 2020-2021 versus the previous fiscal year. This is due to several reasons. First, staff administratively reclassified General Fund "capital" as commodities. Previously, minor capital investments (under \$25,000) were listed in a separate budgetary classification. These items include desk chairs, filing cabinets, and furniture have a useful life of more than one year, but do not exceed the cost threshold established in the Village's Fixed Assets Policy. Thus, on a budgetary basis, they are no longer considered capital. As these costs were rolled into the Commodities category, such figures appear to be slightly inflated. Second, certain departments did request allowance increases for certain operational commodities such as road salt. These requests were appropriately vetted by administration and were only incorporated into the budget if there was a demonstrable impact on the ability of the Village to effectively deliver operating services.

The Repairs & Maintenance category has been budgeted 8.1%, or \$142,038 higher in FY 2020-2021 versus the previous fiscal year. Parking garage maintenance is the major driving element behind this change that accounts for \$70,000 of the increase. Next fiscal year will be the first budgetary period that the Lake Street and Church Street parking garages are fully off warranty. In order to preserve the life of these assets, maintenance of approximately \$100,000 per year between the two facilities is required. The increase is also being driven by additional areas of the Village needing to be maintained versus the previous fiscal year.

Transfers:

The General Fund transfers resources 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 2020-2021, operating transfers consist of the Sports Complex debt subsidy and Technology Fund user charges. These transfers are reflected as expenses at the *department level* within the General Fund budget.

Capital transfers are more strategic and budgeted at the *fund level*. These types of transfers are discretionary based upon policy direction provided by the Village Board and generally fund capital improvements accounted for in one of the Village's capital projects funds. The dollar value of these transfers is 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 2020-2021 budget proposes several capital transfers which are listed on the following page:

| General Fund Capital Transfers | Actual 2018-2019 | Budget 2019-2020 | Estimated 2019-2020 | Budget 2020-2021 |
|--|---------------------|---------------------|------------------------|---------------------|
| <u>Transfers In</u> | | | | |
| Sales Tax Bond Fund Residual | \$ - | \$ 102,137 | \$ 102,137 | \$ - |
| TERF Fund | \$ 207,325 | \$ - | \$ - | \$ - |
| | <u>\$ 207,325</u> | <u>\$ 102,137</u> | <u>\$ 102,137</u> | <u>\$ -</u> |
| <u>Transfers Out</u> | | | | |
| Capital Improvements (Project Fund) | \$ 300,000 | \$ - | \$ - | \$ - |
| Capital Improvements (Public Buildings) | \$ 300,000 | \$ - | \$ - | \$ - |
| Capital Improvements (Park Improvement Fund) | \$ - | \$ - | \$ - | \$ 250,000 |
| Capital Improvements (Sports Complex Fund) | \$ - | \$ - | \$ - | \$ 75,000 |
| Public Safety IT Capital Reserve (TERF) | \$ - | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| SRA Levy (Park Improvement Fund) | \$ - | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Capital Vehicle Replacement (Fleet) | \$ 1,000,000 | \$ 713,000 | \$ 713,000 | \$ 500,000 |
| Transfer to Stormwater Fund (FY 2020-2021 is a loan) | \$ - | \$ 250,000 | \$ 250,000 | \$ 1,000,000 |
| | <u>\$ 1,600,000</u> | <u>\$ 1,063,000</u> | <u>\$ 1,063,000</u> | <u>\$ 1,925,000</u> |

Exclusive of the loan to the Stormwater Sewer Fund, which will be repaid with simple interest in five years, staff is pleased to once again present a fully balanced General Fund budget. 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 | \$ 1,434,028 | \$ 973,105 | \$ 1,276,359 | \$ 941,873 | \$ (31,232) | -3.21% |
| Transfers In | \$ 207,325 | \$ 102,137 | \$ 102,137 | \$ - | \$ (102,137) | -100.00% |
| Transfers Out | \$ (1,600,000) | \$ (1,063,000) | \$ (1,063,000) | \$ (1,925,000) | \$ (862,000) | 81.09% |
| Net Cash-Flow | <u>\$ 41,353</u> | <u>\$ 12,242</u> | <u>\$ 315,496</u> | <u>\$ (983,127)</u> | <u>\$ (995,369)</u> | <u>-8130.77%</u> |

*If loan to the Stormwater Sewer Fund is excluded, FY 2020-2021 cash flow is \$16,873.

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

The Village has a variety of special revenue funds that serve various purposes. In a special revenue fund, revenues must be used for specific purposes as defined by statute or Board policy. In FY 2020-2021, 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 a FAU 80/20 local share project. In FY 2020-2021, the Rockland Road reconstruction and related projects will continue with a budgeted expense of \$1,156,900 from the Motor Fuel Tax Fund. The Motor Fuel Tax Fund will also be contributing \$250,000 toward the annual road improvement program financed substantially from the Project 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 mainly accounts for operating revenues and expenses associated with the Village's Metra parking lots. During the prior fiscal year, a reconstruction of the downtown train station was completed with a reimbursement of \$300,000 received from Metra. In FY 2020-2021, this fund's budget is balanced with a net income of \$1,616. However, similar to the Hotel/Motel Tax Fund, though there is enough recurring revenue in the Commuter Parking Fund to support recurring operations, future capital initiatives such as parking lot reconstruction 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 limited tax bonds 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. Last fiscal year, it was determined that there was a final residual fund balance in the Sales Tax Bond Fund which was subsequently budgeted to be transferred to the General Fund as part of the FY 2019-2020 budget. The Sales Tax Bond Fund will be closed out and not included in budgetary reports beginning in FY 2021-2022.

Capital Projects Funds (TIF Fund, Impact Fee 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 2020-2021 Budget funds a number of planned projects through the use of fund balances reserves, grants, 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, whereby its revenues can only be utilized for a specific set of purposes as outlined in the Act. The downtown TIF is winding down, though two significant capital projects are budgeted in FY 2020-2021. These include reconstruction of the East Parking Lot at School St. (\$180,000) and the implementation of a monument sign at the Church St. parking garage (\$75,000).

The Impact Fee Fund was previously non-appropriated. However, in the context of the Village's overall capital strategy, it is important to begin budgeting cursory revenues and expenditures in the event that the Village Board decides to issue policy direction on issues such as affordable housing.

The Project Fund accounts for expenditures related to road reconstruction, streetlights, and other pieces of infrastructure. One of the major functions of the Project Fund is to account for the annual road program. The two main sources of recurring revenue in the Project Fund are the sales of vehicle stickers and a portion of the Simplified Municipal Telecom Tax. Total recurring net income in this fund is approximately \$500,000 a year. However, resource requirements for projects paid out of this fund typically range from \$1.5 million to \$2.0 million per year. In the past, General Fund capital transfers have helped supplement the gap between available funding and required funding; however, based on available General Fund resources, that is no longer possible. This fund and its capital programs will be amongst the most profoundly impacted by a non-home rule sales tax.

In the Park Improvement Fund, the budget contemplates improvements to Charles Brown Park for a total of \$328,800. Staff will be seeking grant opportunities to offset the cost of these improvements. Favorable park impact fee receipts in FY 2019-2020 have helped to maintain funding continuity in this fund as it relates to implementing the projects identified as part of the Parks Master Plan.

The Public Building Improvement Fund has no recurring sources of revenue and is drawing down the \$1,000,000 in limited tax bond proceeds that were recognized in FY 2019-2020. Capital projects included in the budget substantially reflect facility needs that were identified in the facility reserve studies. This fund and its capital programs will also be heavily impacted by a non-home rule sales tax.

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 rate study was completed in 2019 and recommended a 3% increase in water charges and 5% increase in the sewer charges for FY 2020-2021. The rate study provides financial forecasts and projected rate adjustments over the period of ten years.

There are several capital projects budgeted in the Utility Fund as part of the proposed FY 2020-2021 budget. Many of these projects are improvements or repairs to existing distribution infrastructure, such as watermain replacements at East and West Park, lining and manhole repairs, and flow monitoring and smoke testing. At the Wastewater Treatment Plant, the SCADA project referenced earlier will be completed in two phases, with the first being undertaken in FY 2020-2021. Over the next several years, significant investments in the Wastewater Treatment Plant will need to be made in order to ensure its reliability moving forward.

The Stormwater Sewer Fund was created in advance of the FY 2019-2020 budget based on policy direction provided by the Board in preparation for a new recurring source of revenue to fund large-scale stormwater infrastructure improvements. The Village anticipates that a stormwater utility fee will be implemented no later than January 2021, which will then, along with debt issuances, fund the Master Stormwater Management Plan. With existing reserves and the General Fund loan, two major projects will be undertaken in FY 2020-2021. These include the engineering for the Rockland Road stormwater improvements (\$1,091,677) and the first phase of engineering for the Burdick & Ames stormwater improvements (\$1,084,160). The Village anticipates beginning construction on the Rockland Road improvements in FY 2021-2022 and the Burdick & Ames improvements in FY 2022-2023.

The Libertyville Sports Complex Fund accounts for programming activities of the Indoor Sports Complex. It also previously accounted for the activities of the now closed Golf Learning Center and the Family Entertainment Center. The revenues of this enterprise fund are generally insufficient to offset its operating expenditures and debt service; therefore, an annual subsidy from the General Fund is made to ensure that the 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 \$1,402,035 in FY 2019-2020 to \$1,350,428 in FY 2020-2021.

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 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 Golf Learning Center/Family Entertainment Center property is scheduled to close during FY 2020-2021. The Village's Finance Committee is considering several scenarios for refinancing the Sports Complex debt from the proceeds of the sale. However, with the uncertainty as to timing of the sale, the budget does not reflect any sale proceeds or costs to restructure existing debt. As more information about the sale becomes available, staff will recommend a budget amendment to the Board that reflects the recognition of 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 based on fleet units and repair volume. In FY 2020-2021, capital improvement activities are subsidized by capital transfers from the General Fund (\$500,000) and Utility Fund (\$128,989).

The Technology Equipment Replacement Fund (TERF) accounts for the Village's information technology needs and improvements. 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 2020-2021, a capital transfer of \$50,000 will be made from the General Fund to TERF to contribute to an assigned fund balance reserve for future improvements to public safety information technology infrastructure such as radio and dispatch systems, which were 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. The Technology Fund has minimal net operating income by virtue of it being classified as an internal service fund. Capital projects such as server and computer replacements are currently being funded from excess fund balance; however, this amount is limited. Revenues from a non-home rule sales tax will be required to support capital improvements from this fund in future years.

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

The Village is responsible for the accounting of two funds that it does not formally appropriate due to the nature of their revenues and expenditures. The 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 can vote to expend fund resources within applicable provisions of State law.

GFOA Recognition

The Village submitted its Fiscal Year 2019-2020 budget document to the Government Finance Officers Association (GFOA) in mid-2019 to be considered for the Distinguished Budget Presentation Award. The Village received notification in late-2019 that it had won the award. Staff is further enhancing this year's budget document and intends to submit for the award again in Fiscal Year 2020-2021.

Closing Comments

We would like to specifically thank Assistant Finance Director Ariel Tax, Deputy Village Administrator Ashley Engelmann, and the heads of the Village’s operating departments 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 2020-2021 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, for all practical purposes, presents a balanced budget.

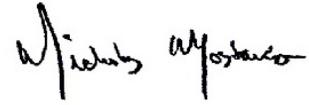
Over the next fiscal year, the Village has the opportunity to make significant investments to modernize its infrastructure with scheduled improvements to its stormwater management network, water and sewer utilities, playgrounds, and aging Village facilities.

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

Respectfully submitted,



Kelly A. Amidei
Village Administrator



Nicholas A. Mostardo, CPFO
Director of Finance/Village Treasurer

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

| FUND | 4/30/2019 Audited Fund Balance | 2019-2020 Estimated Revenue | 2019-2020 Estimated Expense* | 4/30/2020 Estimated Fund Balance | 2020-2021 Budgeted Revenue | 2020-2021 Budgeted Expense* | 4/30/2021 Projected Fund Balance | FY 2020-2021 Policy Amount | Surplus / (Deficiency) | Explanation of Target Amount |
|---|---|--|---|---|---|--|---|---------------------------------------|-----------------------------------|--|
| General Fund | 11,357,358 | 30,246,302 | 29,930,806 | 11,672,854 | 30,142,516 | 31,125,643 | 10,689,727 | 9,618,606 | 1,071,121 | Seventeen percent (17%) of expenditures plus 60% of three year average sales tax revenue |
| Concord SSA | 58,655 | 23,090 | 19,030 | 62,715 | 23,090 | 23,040 | 62,765 | 5,760 | 57,005 | Twenty-five percent (25%) of annual operating expenses |
| Fire Fund | 22,996 | 3,000 | 6,500 | 19,496 | 1,000 | 9,000 | 11,496 | 2,250 | 9,246 | Twenty-five percent (25%) of annual operating expenses |
| Foreign Fire Insurance Fund | 96,045 | 55,996 | 51,000 | 101,041 | 53,000 | 45,000 | 109,041 | 11,250 | 97,791 | Twenty-five percent (25%) of annual operating expenses |
| Timber Creek SSA | 75,352 | 21,990 | 18,100 | 79,242 | 21,940 | 21,140 | 80,042 | 5,285 | 74,757 | Twenty-five percent (25%) of annual operating expenses |
| Motor Fuel Tax Fund | 1,809,228 | 1,120,237 | 1,650,000 | 1,279,465 | 866,667 | 1,511,900 | 634,232 | 433,334 | 200,898 | Fifty (50%) of operating revenues |
| Hotel/Motel Tax Fund | 507,775 | 404,913 | 402,152 | 510,536 | 387,500 | 476,547 | 421,489 | 119,137 | 302,352 | Twenty-five percent (25%) of annual operating expenses |
| Sales Tax Bond Fund | 102,153 | 30 | 102,137 | 46 | - | - | 46 | - | 46 | N/A |
| Commuter Parking Fund | 372,646 | 754,004 | 822,624 | 304,026 | 445,500 | 443,884 | 305,642 | 110,971 | 194,671 | Twenty-five percent (25%) of annual operating expenses |
| Debt Service Fund | 486,248 | 1,625,980 | 1,612,659 | 499,569 | 1,701,086 | 1,699,086 | 501,569 | 501,569 | - | Current balance is policy amount |
| TIF Fund | 682,990 | 4,159,066 | 3,892,316 | 949,740 | 4,208,994 | 4,103,037 | 1,055,697 | 1,055,697 | - | Current balance is policy amount |
| Impact Fee Fund | 791,560 | 120,500 | - | 912,060 | 20,000 | 50,000 | 882,060 | 882,060 | - | Current balance is policy amount |
| Project Fund | 1,399,690 | 542,500 | 940,070 | 1,002,120 | 527,500 | 1,297,000 | 232,620 | 232,620 | - | Current balance is policy amount |
| Road Bond Fund | 147,531 | 40 | 147,571 | (0) | - | - | (0) | (0) | - | Current balance is policy amount |
| Park Improvement Fund | 1,057,382 | 232,399 | 503,182 | 786,599 | 376,750 | 483,800 | 679,549 | 679,549 | - | Current balance is policy amount / *\$225,803 assigned to LSC Bond payoff |
| Public Building Improvement Fund | 81,827 | 1,013,000 | 245,868 | 848,959 | 7,500 | 436,473 | 419,986 | 419,986 | - | Current balance is policy amount |
| Vehicle Maint/Replacement Fund** | 1,299,815 | 1,895,525 | 2,078,699 | 1,116,641 | 1,841,956 | 2,265,529 | 693,068 | 237,499 | 455,569 | Three (3) months of operating expenses |
| Technology Equipment Replacement Fund** | 427,341 | 644,042 | 696,840 | 374,543 | 668,742 | 793,629 | 249,656 | 163,407 | 86,249 | Three (3) months of operating expenses / \$50,000/year assigned to public safety IT |
| Utility Fund** | 2,587,620 | 11,812,278 | 12,010,513 | 2,389,385 | 10,529,375 | 10,943,458 | 1,975,302 | 1,939,917 | 35,385 | Three (3) months of operating expenses |
| Stormwater Sewer Fund** | - | 3,137,744 | 3,010,725 | 127,019 | 11,011,933 | 2,910,370 | 8,228,582 | 96,133 | 8,132,449 | Three (3) months of operating expenses |
| Libertyville Sports Complex Fund** | (1,281,666) | 3,420,617 | 3,420,617 | (1,281,666) | 3,665,568 | 3,665,568 | (1,281,666) | 878,892 | (2,160,558) | Three (3) months of operating expenses |
| Police Pension Fund | 34,145,645 | 3,271,130 | 3,110,401 | 34,306,374 | 3,271,130 | 3,310,655 | 34,266,849 | 58,371,275 | (24,104,426) | One hundred percent (100%) funded by April 30, 2041 |
| Fire Pension Fund | 31,534,712 | 2,636,098 | 2,021,028 | 32,149,782 | 2,642,098 | 2,148,105 | 32,643,775 | 44,922,716 | (12,278,941) | One hundred percent (100%) funded by April 30, 2041 |
| TOTAL | \$ 87,762,903 | \$ 67,140,481 | \$ 66,692,838 | \$ 88,210,546 | \$ 72,413,845 | \$ 67,762,864 | \$ 92,861,527 | \$ 120,687,914 | \$ (27,826,386) | |

* - 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 FY 2020-2021 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% or more between FY 2019-2020 and FY 2020-2021.

General Fund: The General Fund will be making a capital transfer of \$1,000,000 to the Stormwater Sewer Fund to help offset operating costs in advance of a stormwater utility fee being implemented. This transfer will be structured as a five-year loan paid back to the General Fund with simple interest. Thus, the reduction in General Fund fund balance as a result of this transfer will ameliorated within the next five years.

Fire Fund: Budgeted drawdown of fund balance due to estimated expenses in FY 2020-2021. 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 2020-2021, specifically, the Rockland Road Reconstruction project totaling \$1,156,900.

Hotel/Motel Tax Fund: Budgeted drawdown of fund balance due to capital projects identified by the Facility Reserve Studies.

Tax Increment Financing Fund: Budgeted drawdown of fund balance due to capital projects in FY 2020-2021, specifically, the East Parking Lot at School Street project totaling \$180,000.

Impact Fee Fund: Fund was previously non-appropriated.

Project 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 Charles Brown Park site improvements and an engineering audit at Adler and Riverside pools.

Public Building Improvement Fund: Budgeted drawdown of fund balance due to capital projects identified by the Facility Reserve Studies.

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

Technology Equipment and Replacement Service Fund: Budgeted drawdown of fund balance due to capital projects associated with technology initiatives.

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

Stormwater Sewer Fund: Infusion of cash from bond proceeds (FY 2019-2020) and a General Fund loan (FY 2020-2021).

**Village of Libertyville
Department Relationship Between Funds**

| Department | General Fund | Special Revenue Funds (1) | Utility 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. Utility 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 Building 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 Fund | \$ 7,138,351 | \$ 2,305,754 | \$ 1,349,342 | \$ 10,737,198 | \$ 7,268,938 | \$ 603,000 | \$ 300,000 | \$ 439,933 | \$ - | \$ - | \$ 30,142,516 |
| <i>Special Revenue Funds</i> | | | | | | | | | | | |
| Concord SSA | \$ 23,040 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50 | \$ - | \$ - | \$ - | \$ 23,090 |
| Fire Fund | \$ - | \$ - | \$ - | \$ - | \$ 1,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,000 |
| Foreign Fire Fund | \$ - | \$ - | \$ - | \$ 52,000 | \$ - | \$ - | \$ 1,000 | \$ - | \$ - | \$ - | \$ 53,000 |
| Timber Creek SSA | \$ 21,140 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 800 | \$ - | \$ - | \$ - | \$ 21,940 |
| Motor Fuel Tax | \$ - | \$ - | \$ - | \$ 849,167 | \$ - | \$ - | \$ 17,500 | \$ - | \$ - | \$ - | \$ 866,667 |
| Hotel Motel Tax Fund | \$ - | \$ 370,000 | \$ - | \$ - | \$ 10,000 | \$ - | \$ 5,000 | \$ 2,500 | \$ - | \$ - | \$ 387,500 |
| Commuter Parking Fund | \$ - | \$ - | \$ - | \$ 62,000 | \$ 340,000 | \$ 36,000 | \$ 7,500 | \$ - | \$ - | \$ - | \$ 445,500 |
| <i>Debt Service Funds</i> | | | | | | | | | | | |
| General Bond Fund | \$ 1,696,586 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,500 | \$ - | \$ - | \$ - | \$ 1,701,086 |
| <i>Capital/Project Funds</i> | | | | | | | | | | | |
| Tax Increment Fin Dist #1 | \$ 4,198,994 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ - | \$ 4,208,994 |
| Impact Fee Fund | \$ - | \$ - | \$ - | \$ - | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 20,000 |
| Sales Tax Bond Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Project Fund | \$ - | \$ - | \$ - | \$ 135,000 | \$ 380,000 | \$ - | \$ 10,000 | \$ 2,500 | \$ - | \$ - | \$ 527,500 |
| Road Bond Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Park Improvement Fund | \$ - | \$ - | \$ - | \$ - | \$ 75,000 | \$ - | \$ 1,750 | \$ - | \$ - | \$ 300,000 | \$ 376,750 |
| Public Building Improvement Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,500 | \$ - | \$ - | \$ - | \$ 7,500 |
| <i>Internal Service Funds</i> | | | | | | | | | | | |
| Vehicle Maint./Replacement Fund | \$ - | \$ - | \$ - | \$ - | \$ 970,967 | \$ 20,000 | \$ 12,000 | \$ 210,000 | \$ - | \$ 628,989 | \$ 1,841,956 |
| Tech. Replacement Fund | \$ - | \$ - | \$ - | \$ - | \$ 348,580 | \$ - | \$ 750 | \$ - | \$ 269,412 | \$ 50,000 | \$ 668,742 |
| <i>Enterprise Funds</i> | | | | | | | | | | | |
| Utility Fund | \$ - | \$ - | \$ - | \$ - | \$ 10,503,375 | \$ - | \$ 25,000 | \$ 1,000 | \$ - | \$ - | \$ 10,529,375 |
| Stormwater Sewer Fund | \$ - | \$ - | \$ - | \$ - | \$ 409,500 | \$ - | \$ 20,000 | \$ 9,582,433 | \$ - | \$ 1,000,000 | \$ 11,011,933 |
| Libertyville Sports Complex | \$ - | \$ - | \$ - | \$ - | \$ 2,240,140 | \$ - | \$ - | \$ - | \$ 1,350,428 | \$ 75,000 | \$ 3,665,568 |
| Totals | \$ 13,078,111 | \$ 2,675,754 | \$ 1,349,342 | \$ 11,835,365 | \$ 22,567,500 | \$ 659,000 | \$ 423,350 | \$ 10,238,366 | \$ 1,619,840 | \$ 2,053,989 | \$ 66,500,617 |

**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 | \$ 13,972,082 | \$ 7,555,670 | \$ 2,659,203 | \$ 257,210 | \$ 1,434,093 | \$ - | \$ 1,901,335 | \$ 1,421,050 | \$ 1,925,000 | \$ - | \$ 31,125,643 |
| <i>Special Revenue Funds</i> | | | | | | | | | | | |
| Concord SSA | \$ - | \$ - | \$ 23,040 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 23,040 |
| Fire Fund | \$ - | \$ - | \$ - | \$ - | \$ 9,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 9,000 |
| Foreign Fire Fund | \$ - | \$ - | \$ - | \$ - | \$ 45,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 45,000 |
| Timber Creek SSA | \$ - | \$ - | \$ 21,140 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 21,140 |
| Motor Fuel Tax | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,511,900 | \$ - | \$ - | \$ - | \$ - | \$ 1,511,900 |
| Hotel Motel Tax Fund | \$ - | \$ - | \$ 384,454 | \$ - | \$ - | \$ 92,093 | \$ - | \$ - | \$ - | \$ - | \$ 476,547 |
| Commuter Parking Fund | \$ 92,703 | \$ 48,648 | \$ 23,400 | \$ 8,750 | \$ 23,500 | \$ 100,000 | \$ 146,883 | \$ - | \$ - | \$ - | \$ 443,884 |
| <i>Debt Service Fund</i> | | | | | | | | | | | |
| General Bond Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,699,086 | \$ 1,699,086 |
| <i>Capital/Project Funds</i> | | | | | | | | | | | |
| Tax Increment Fin Dist #1 | \$ - | \$ - | \$ 2,939,296 | \$ - | \$ 3,000 | \$ 255,000 | \$ - | \$ - | \$ - | \$ 905,741 | \$ 4,103,037 |
| Impact Fee Fund | \$ - | \$ - | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 |
| Sales Tax Bond Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Project Fund | \$ - | \$ - | \$ 20,000 | \$ - | \$ 19,500 | \$ 1,257,500 | \$ - | \$ - | \$ - | \$ - | \$ 1,297,000 |
| Road Bond Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Park Improvement Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 483,800 | \$ - | \$ - | \$ - | \$ - | \$ 483,800 |
| Public Building Improvement Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 436,473 | \$ - | \$ - | \$ - | \$ - | \$ 436,473 |
| <i>Internal Service Funds</i> | | | | | | | | | | | |
| Vehicle Maint./Replacement Fund | \$ 281,637 | \$ 149,051 | \$ 54,230 | \$ - | \$ 370,381 | \$ 1,315,533 | \$ 10,050 | \$ - | \$ - | \$ 84,647 | \$ 2,265,529 |
| Tech Replacement Fund | \$ - | \$ - | \$ 397,746 | \$ 104,000 | \$ 151,883 | \$ 140,000 | \$ - | \$ - | \$ - | \$ - | \$ 793,629 |
| <i>Enterprise Funds</i> | | | | | | | | | | | |
| Utility Fund | \$ 1,732,709 | \$ 643,453 | \$ 399,245 | \$ 1,043,050 | \$ 2,181,735 | \$ 3,005,700 | \$ 498,508 | \$ 186,430 | \$ 128,989 | \$ 1,123,639 | \$ 10,943,458 |
| Stormwater Sewer Fund | \$ 185,782 | \$ 41,724 | \$ - | \$ - | \$ - | \$ 2,565,837 | \$ 117,027 | \$ - | \$ - | \$ - | \$ 2,910,370 |
| Libertyville Sports Complex | \$ 768,501 | \$ 178,141 | \$ 330,916 | \$ 204,170 | \$ 234,650 | \$ 150,000 | \$ 328,650 | \$ 12,360 | \$ - | \$ 1,458,180 | \$ 3,665,568 |
| Totals | \$ 17,033,414 | \$ 8,616,687 | \$ 7,302,670 | \$ 1,617,180 | \$ 4,472,742 | \$ 11,313,836 | \$ 3,002,453 | \$ 1,619,840 | \$ 2,053,989 | \$ 5,271,293 | \$ 62,304,104 |

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 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. During these meetings, 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 and 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. Concurrently, staff also presents the Village Board with a recommended list of capital projects for funding during the next fiscal year. 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 February, 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, Stormwater 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, based on 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 Building 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 Funds – These funds account for the financing of goods or services provided by one department to other departments of the Village.

Vehicle Maintenance & Replacement Service 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 Equipment and Replacement Service 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 employees.

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 operating 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 Village's 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 appropriate agencies.

**VILLAGE OF LIBERTYVILLE
2020-2021 BUDGET HIGHLIGHTS**

OVERALL BUDGET

- Estimated revenues for all appropriated funds totaling \$66,500,617 an increase of \$5,006,474 or 8.14% compared to the FY 2019-2020 budget. A large part of this increase is due to planned debt issuance for capital projects.
- Incorporates General Fund revenue from 2019 Tax Levy of \$7,138,351 and estimated Sales Tax revenues of \$7,884,415.
- Expenditures for all appropriated funds estimated to be \$62,304,104, a decrease of \$1,798,385 (2.9%) compared to the FY 2019-2020 budget.
- Overall budget has revenues (\$66,500,617) exceeding expenses (\$62,304,104) by \$4,196,513. This large variation is due primarily to stormwater debt issuance scheduled toward the end of FY 2020-2021 that will raise the financial resources required to begin construction of several Master Stormwater Management Plan construction projects. Exclusive of debt service, the operating budget is balanced.
- Overall operating expenses increased 0.6% compared to the FY 2019-2020 budget.

PERSONNEL/SALARY EXPENDITURES

Salary expenditures have increased 0.5% from the FY 2019-2020 budget, and include:

- A 2.25% cost-of-living adjustment 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. Funding is also included for the contractually required police, fire, and public works union step increases along with merit increases for non-union employees of up to 2.0% depending on performance.
- Employee benefit expenditures increased 3.1% from the FY 2019-2020 budget, mostly due to a decrease in the IMRF assumed rate of return, which in turn increased employer contribution rates. Based on projections from the Village's health insurance pool, the rates for the Village's PPO and HMO plans are budgeted to increase 3.4% and 6.9%, respectively, while the dental plan is expected to decrease approximately 1.9%. Based on an independent actuarial valuation, contributions to the Police and Fire pension plans are expected to remain flat.
- The addition of one full-time Community Service Officer (CSO) is included in the budget. This position would supplement the Police Department's existing CSO resources and would allow the Department to establish a CSO presence in the community on weekends.
- Full-time staffing levels of 157 for FY 2020-2021 compared to 180 in FY 2009-2010.

CAPITAL EXPENDITURES

- Pursuant the Village's Capital Improve Plan, the budget contains funding for capital expenditures totaling \$11,313,836, most significantly:
 - o \$3,124,400 in road, sidewalk, bike path, and streetlight replacements and rehabilitation.
 - o \$3,005,700 in water distribution, sanitary sewer distribution, and wastewater treatment infrastructure as identified in the 2019 Utility Rate Study.
 - o \$2,565,837 for stormwater sewer projects, including engineering for two major improvements identified as part of the Master Stormwater Management Plan.
 - o \$483,800 in community park site improvements and playground replacements.

GENERAL FUND

- Revenues are estimated to increase 1.1% or \$325,931 and include the following:
 - o Property tax is projected to increase 2.6% due to an increase of 1.9% in the consumer price index increase allowed by the tax cap along with new property growth in the Village.
 - o Sales tax is projected to decrease 0.1% (\$72,830) due to economic conditions.
 - o Growth in State of Illinois shared revenues based on estimates from the Illinois Municipal League, which includes increases in income tax (\$138,752), use tax (\$106,653), and personal property replacement tax (\$10,000).
- Operating expenses have increased by 1.2%, or \$357,163. The major drivers of this increase are:
 - o Employee benefit cost increase of \$147,026 (2.0%) primarily due to changes in the IMRF assumed rate of return for all member agencies.
 - o An increase of \$142,038 (8.1%) in repair and maintenance costs in order to preserve and extend the life of capital assets
- The General Fund includes several fund-level capital transfers totaling \$1,925,000
 - o Public safety IT reserve to TERF - \$50,000
 - o SRA levy transfer to Park Improvement Fund - \$50,000
 - o General playground construction to Park Improvement Fund - \$250,000
 - o Capital Vehicle Replacement Fund - \$500,000
 - o Capital project subsidy to the Libertyville Sports Complex Fund - \$75,000
 - o Loan to Stormwater Sewer Fund - \$1,000,000 (five-year repayment at simple interest)
- Exclusive of the \$1,000,000 Stormwater Sewer Fund loan, which will be repaid, the General Fund is balanced with a budgeted surplus of \$16,873.

WATER AND SEWER FUND

- Includes \$1,705,500 for the purchase of Lake Michigan water from the Central Lake County Joint Action Water Agency (CLCJAWA).
- Incorporates a 3% rate increase for water and 5% rate increase for sanitary sewer services per the 2019 Utility Rate Study.

**VILLAGE OF LIBERTYVILLE
FISCAL YEAR 2020-2021
MAJOR REVENUE SOURCES**

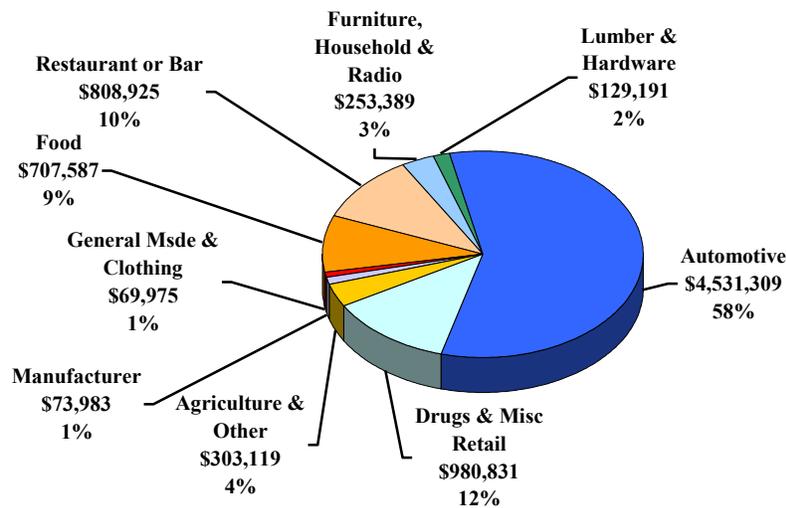
1. Sales Tax
2. Property Tax
3. Sports Complex Revenue
4. Water Sales
5. Fire Protection District
6. Sewer Charges
7. TIF (Tax Increment Financing) Receipts
8. State Income Tax
9. Gas and Utility Taxes
10. Building Permits and Fees
11. Places for Eating Tax

1. Sales Tax

2020-2021 Budget \$7,884,415

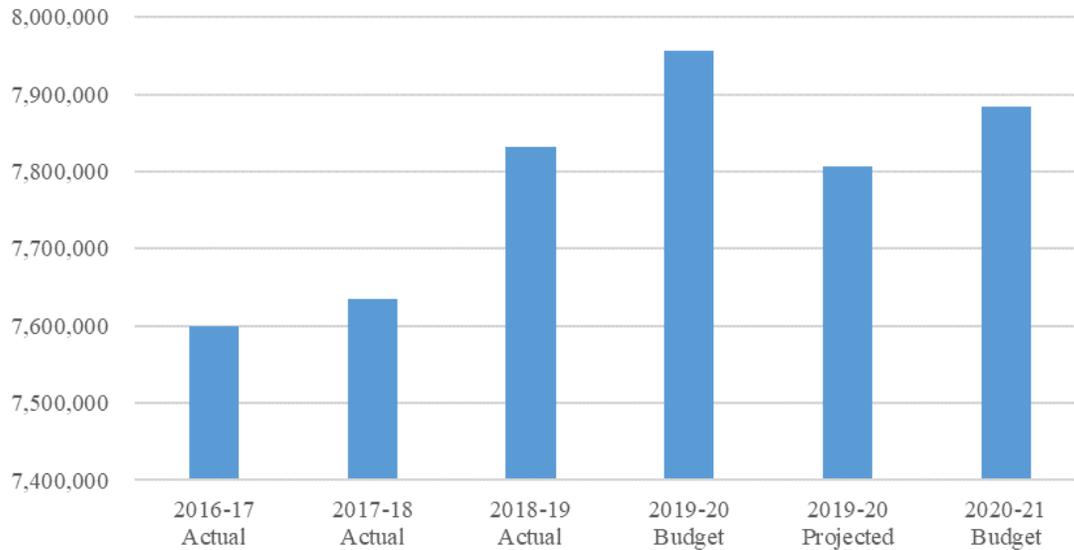
Sales tax is a major revenue source for the Village of Libertyville and for accounts for 11.9% of Village-wide budgeted revenues in FY 2020-2021.

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 2018 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 decrease from a budgeted amount of \$7,957,245 in FY 2019-2020 to \$7,884,415 in FY 2020-2021.

SALES TAX

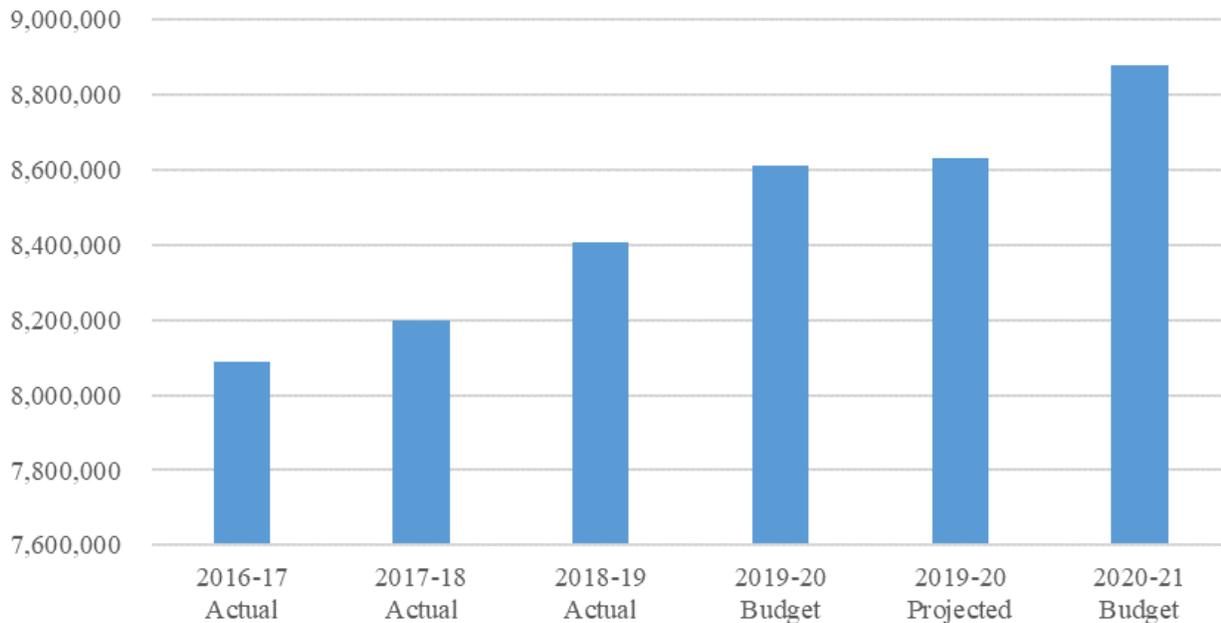


2. Property Tax Revenue

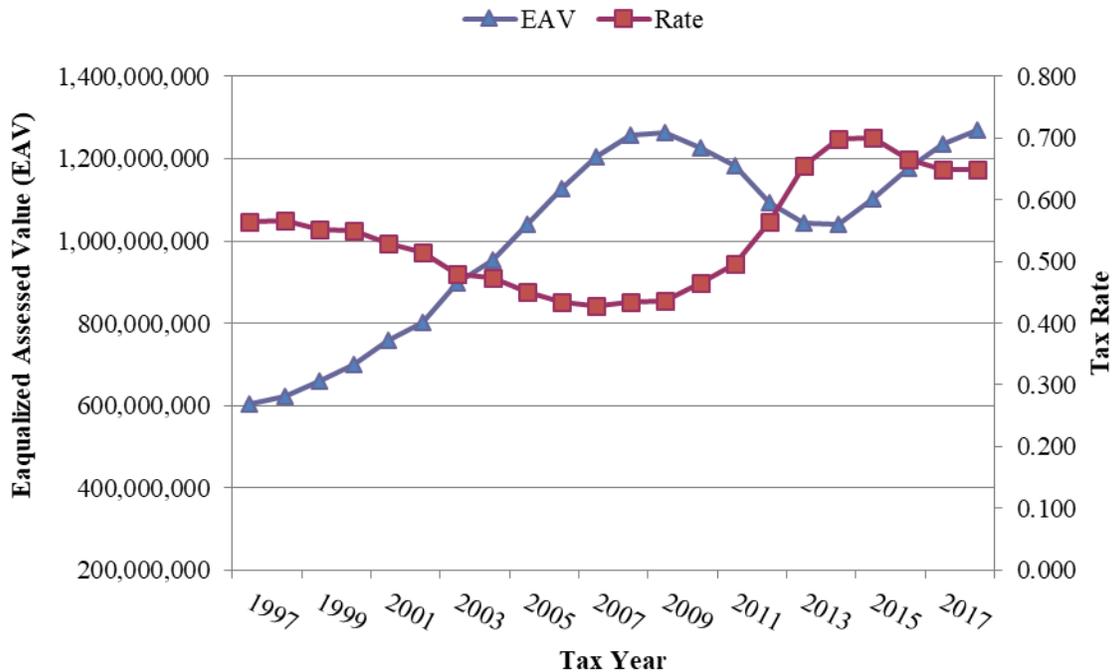
2020-2021 Budget \$8,879,117

Property taxes (including TIF receipts) account for 13.4% of all revenues for the Village of Libertyville. Since the Village is not a home-rule municipality, property tax increases are limited by a property tax cap which amounts to the lower of 5% or the increase in the consumer price index for the previous year. For the 2020-2021 fiscal year (tax year 2019), the tax cap increase is 1.9%. 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 subject 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 generates property tax revenue and two Special Service Areas for which taxes are levied on a portion of the Village, rather than on the entire community. 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 2020-2021 Budget \$2,240,140

Revenues from the Libertyville Sports Complex account for 3.4% 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 2020-2021. As a result, no revenues are budgeted in the two above-referenced divisions of the Sports Complex operation.

4. Water Sales

2020-2021 Budget \$5,295,756

Revenues from the Village's water utility account for 8.0% 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 and improving 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 2020-2021 fiscal year are projected to decrease versus the prior budget year. Water revenues are monitored to ensure that they are sufficient to cover operating expenses and to provide for future capital replacements. Per the 2019 Utility Rate Study, water rates will increase by 3% in FY 2020-2021 to cover increases in operating and capital costs.

5. Fire Protection District

2020-2021 Budget \$3,090,446

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 2020-2021 fiscal year by 2.0%. Fire District contract proceeds account for 4.6% of all revenues for the Village of Libertyville.

6. Sewer Charges

2020-2021 Budget \$4,166,029

Rates for sanitary sewer charges are projected to increase 5% over the 2019-2020 budget per the 2019 Utility 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, the treatment of sewage, and capital improvement. Revenues from the Village's sanitary sewer utility account for 6.3% of total Village-wide revenues.

7. Tax Increment Financing (TIF) Receipts

2020-2021 Budget \$4,198,994

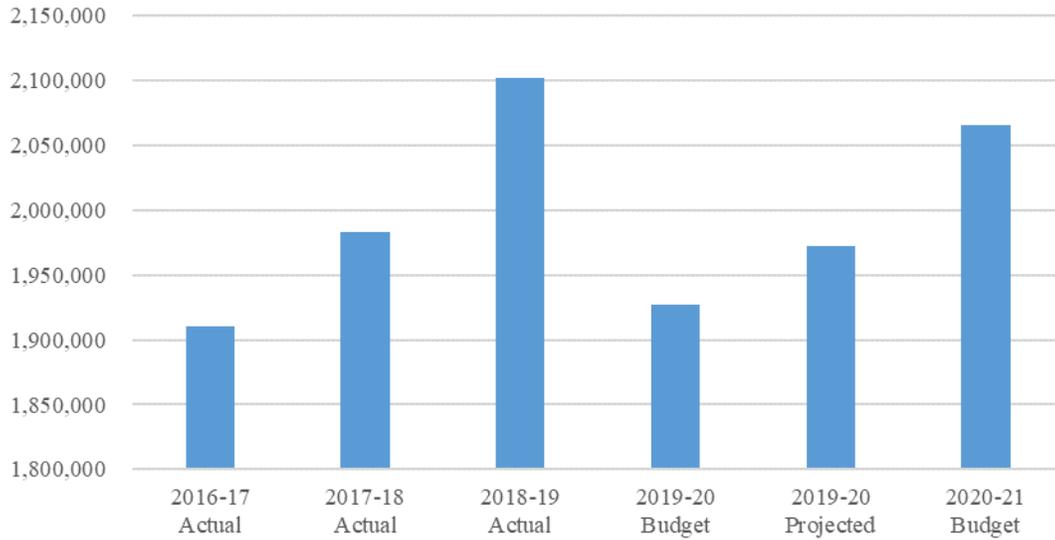
The Village's Tax Increment Financing District was established to provide for improvements to the downtown area of the Village. Property taxes above a frozen equalized assessed valuation (EAV) are received to fund these improvements. The TIF was due to terminate in 2009; however, the Village was successful 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 6.3% of all revenues for the Village of Libertyville.

8. State Income Tax

2020-2021 Budget \$2,066,036

The Village receives 6% of the net income tax receipts collected by the State. The distribution of income tax is based upon population. This revenue is deposited into the Village's General Fund. The estimate for the 2020-2021 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. State income tax receipts account for 3.1% of all revenues for the Village of Libertyville.

STATE INCOME TAX

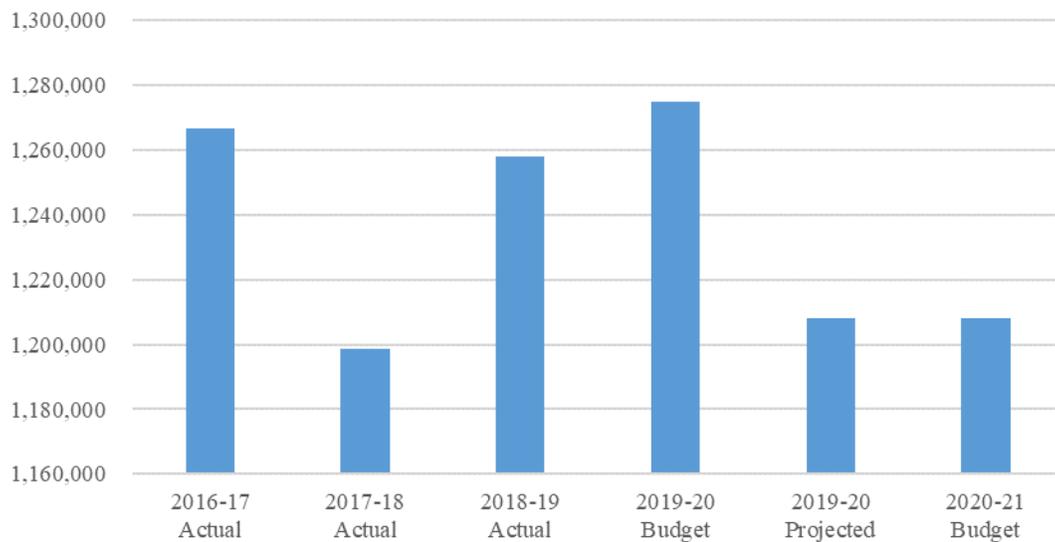


9. Electric Utility Tax

2020-2021 Budget \$1,207,942

Due to uncertainty surrounding economic-driven revenues sales taxes and income 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 acts to renew it. Staff is recommending that the electric utility tax be renewed for FY 2020-2021 at its current rate; furthermore, the tax renewal period should occur in autumn, in advance of the budget process, to allow for a more meaningful financial forecast discussion.

ELECTRIC UTILITY TAX

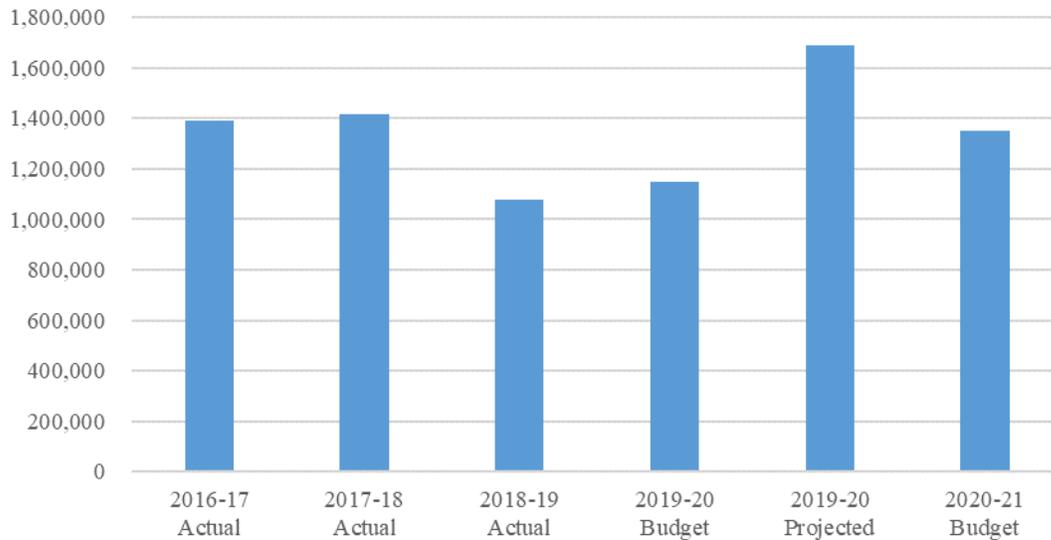


10. Building Permit & Fee Receipts

2020-2021 Budget \$1,349,342

Revenues from building permits, plan review fees, and other miscellaneous fees are projected to increase 17.7% due several commercial developments expected to be permitted in FY 2020-2021. The following chart shows the history of building permit revenue. Annual spikes outside an established trend should be considered one-time, non-recurring revenue. These types of revenues account for 2.0% of all revenues for the Village of Libertyville.

BUILDING PERMITS & FEES

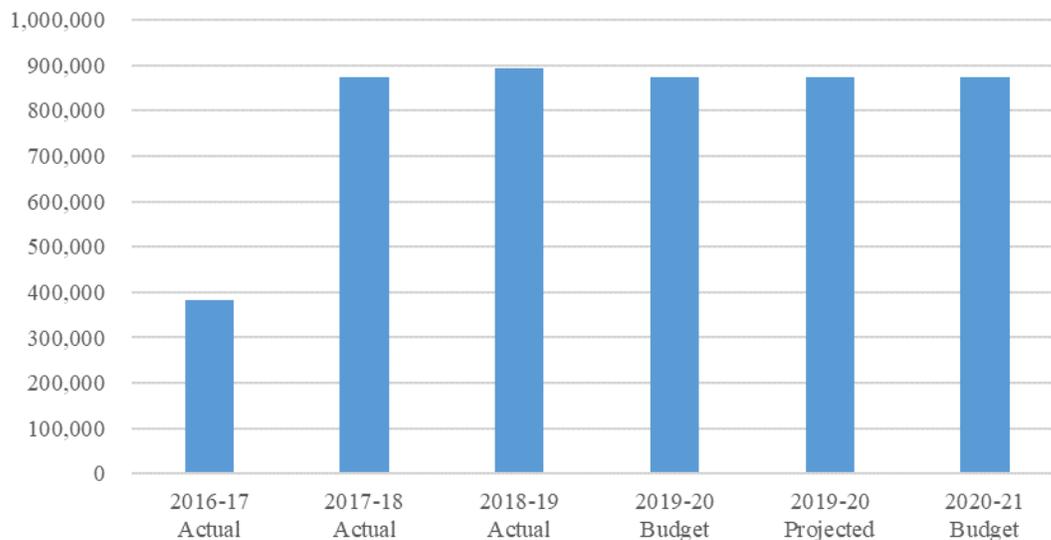


11. Places for Eating Tax

2020-2021 Budget \$875,000

In 2016, 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. Places for Eating Tax revenues account for 1.3% of all revenues for the Village of Libertyville.

PLACES FOR EATING TAX



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 explicitly 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 general obligation debt unless a referendum has been approved by the voters.

Libertyville’s equalized assessed valuation for the 2018 tax year was \$1,268,969,309. The current debt limit restriction for non-home rule municipalities, 8.625% of Libertyville’s EAV, would yield a maximum legal debt limit amount of \$109,448,603. As of May 1, 2019, Libertyville had \$46,918,939 in total outstanding debt. Of this amount, \$16,941,587 is attributable to the debt limit, which is below the maximum allowed. The remaining legal debt margin for non-revenue issuances is \$92,507,016.

Libertyville’s current bond rating is Aa2 by Moody’s Investor Services. The current population for the Village is 20,490 which results in a gross debt per capita as of May 1, 2019 of \$2,290.

Summary of Current Bonded Debt Issues as of May 1, 2019

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 2020-2021 Debt Service Requirements

| Debt Issuance Name | Original Issue Amount | Outstanding as of May 1, 2019 | Principal Due 2020-2021 | Interest Due 2020-2021 | Total Due 2020-2021 |
|---------------------------------------|------------------------------|--------------------------------------|--------------------------------|-------------------------------|----------------------------|
| General Obligation 2008 Ltd. Tax | \$1,710,000 | \$205,000 | N/A | N/A | N/A |
| General Obligation 2010A | \$11,570,000 | \$11,195,000 | \$75,000 | \$458,255 | \$533,255 |
| General Obligation 2010B Taxable | \$3,245,000 | \$2,330,000 | \$220,000 | \$116,750 | \$336,750 |
| General Obligation 2010C | \$3,840,000 | \$1,120,000 | \$570,000 | \$15,675 | \$585,675 |
| General Obligation 2012A | \$5,000,000 | \$3,940,000 | \$245,000 | \$78,425 | \$323,425 |
| General Obligation 2012B | \$4,200,000 | \$3,380,000 | \$190,000 | \$66,900 | \$256,900 |
| General Obligation 2013A | \$5,000,000 | \$4,040,000 | \$230,000 | \$134,888 | \$364,888 |
| General Obligation 2013B | \$4,200,000 | \$3,320,000 | \$190,000 | \$111,275 | \$301,275 |
| General Obligation 2014A | \$2,215,000 | \$1,185,000 | \$290,000 | \$22,650 | \$312,650 |
| General Obligation 2014B | \$5,000,000 | \$4,195,000 | \$240,000 | \$114,050 | \$354,050 |
| General Obligation 2015A | \$5,000,000 | \$4,375,000 | \$250,000 | \$123,630 | \$373,630 |
| General Obligation 2015B | \$4,200,000 | \$4,020,000 | \$45,000 | \$115,463 | \$160,463 |
| TIF Promissory Note | \$5,000,000 | \$3,427,352 | \$845,940 | \$59,801 | \$905,741 |
| General Obligation 2019 Ltd. Tax* | \$3,700,000 | N/A | \$120,000 | \$160,593 | \$280,593 |
| IEPA Loan – 2019 | \$1,525,785 | \$1,525,785 | \$65,215 | \$24,636 | \$89,851 |
| Installment Loan – Sewer Vactor Truck | \$407,119 | \$186,587 | \$83,437 | \$1,210 | \$84,647 |
| Total | | \$46,918,939 | \$3,659,592 | \$1,604,201 | \$5,263,793** |

*Bonds issued on June 17, 2019. First debt service payment scheduled in FY 2020-2021.

**Total budgeted debt service costs with paying agent fees of \$7,500 included is \$5,271,293.

To: All Department Heads
 From: Nicholas A. Mostardo, Director of Finance
 Date: November 12, 2019 - **Final**
 Re: Preliminary FY2020-2021 Budget Timeline

The timeline for the FY 2020-2021 budget is as follows:

Staff Milestones

| <u>OK</u> | <u>Date</u> | <u>Items needed</u> |
|-----------|----------------|---|
| ___ | 10/1-10/31 | Finance Department prepares Five-Year Financial Forecast and Tax Levy Recommendations. |
| ___ | 11/4/2019 | <u>Capital</u> project estimation sheets distributed to departments. |
| ___ | 11/12/2019 | <u>Capital</u> project estimation sheets due to Finance. |
| ___ | 11/13-11/22/19 | <u>Capital</u> needs/funding review with departments. |
| ___ | 11/18/2019 | Access to BS&A made available for data entry (projected 2019-20 amounts and requested budget for 2020-21). |
| ___ | 12/13/2019 | Finance department enters proposed FY 2020-21 payroll for departments. |
| ___ | 12/27/2019 | <u>Operating</u> budget requests and 2019-20 year-end operating projections due to Village Administrator and Finance Director. BS&A department budget entry closed. |
| ___ | 12/30-1/3/20 | Finance Department review of operating budgets and cash flows. |
| ___ | 1/6/2020 | Finance Department prepares reports and handouts for Department Head meetings. |
| ___ | 1/8-1/17/20 | Administration/Department Head meetings to review proposed budgets. Updated goals/performance measures due during budget meeting. |
| ___ | 1/21/2020 | Department Head team meeting to review the final proposed budget (prior to Staff Meeting). |
| ___ | 1/24/2020 | Budget numbers finalized by Village Administrator and Finance Director. |
| ___ | 2/14/2020 | Finance Department prepares budget document, exhibits, appendix, and paginates document. Copies of proposed budget are distributed to the Village Board. |
| ___ | 2/17-2/21/20 | Department budget practice presentations for Village Board review meeting. |

Village Board Budget Review Meetings

| <u>OK</u> | <u>Date</u> | <u>Items needed</u> |
|-----------|-------------|--|
| ___ | 11/12/2019 | Five-Year Financial Forecast and Tax Levy – 7:00pm Start |
| ___ | 12/10/2019 | FY 2020-2021 Capital Project Funding – 7:00pm Start |
| ___ | 2/29/2020 | Budget Review meeting – 8:00am Start |
| ___ | 3/3/2020 | Budget Review meeting (continued, if needed) – 6:00pm Start |

Budget Approval Milestones

| <u>OK</u> | <u>Date</u> | <u>Items needed</u> |
|-----------|-------------|---|
| ___ | 3/2/2020 | A notice is placed in the 3/12 edition of the Daily Herald indicating a public hearing on the budget will take place on 3/24. |
| ___ | 3/24/2020 | Public Hearing on the budget (Agenda materials due 3/18) |
| ___ | 3/24/2020 | Post compensation package for each IMRF employee with compensation exceeding \$150,000 on Village website. Required to post at least six (6) days before budget approval. |
| ___ | 4/14/2020 | Budget adopted by resolution (Agenda materials due 4/8) |
| ___ | 4/14/2020 | Fee ordinance approved (Agenda materials due 4/8) |
| ___ | 4/15/2020 | Post total compensation package for all full-time Village employees on Village website. |
| ___ | 4/15/2020 | Final approved budget document distributed to staff. |
| ___ | 5/1/2020 | File budget with Lake County (within 30 days of passage). |





2/29/2020

Five-Year Financial Plan

Fiscal Year 2021 – Fiscal Year 2025

Five-Year Financial Plan

Fiscal Year 2021 – Fiscal Year 2025

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Executive Summary

Each year, the Village Board reviews five years of General Fund financial projections in advance of the annual budget preparation cycle. This exercise is important as it allows the Village's leadership to forecast revenue and expense trends as well as offering resiliency in the context of external economic conditions. This current Five-Year Financial Plan projects overall General Fund financial health over Fiscal Years 2020-2021 (FY 2021) through FY 2024-2025 (FY 2025).

In the absence of any substantial new recurring revenue sources, the Village's five-year operational financial position is the same as it was during last year's analysis and is gradually declining. This is due to a continued trend of growth in expenses exceeding growth in revenues. Favorable year-end results were experienced in Fiscal Year 2018-2019 (FY 2019) which are projected to continue in Fiscal Year 2019-2020 (FY 2020). However, with no changes in revenue and expenditure assumptions moving forward, it is anticipated that the growth in annual recurring sources of revenue will be unable to keep up with the growth in annual recurring expenses, including the Libertyville Sports Complex operating subsidy, beginning in FY 2023. At this point, this report's *Base Scenario* suggests that the Village will have an operating deficit in its General Fund. Paired with a long-expected economic downturn, the Village's ability to provide basic services from its General Fund may be impacted in the long term.

Further complicating matters from a cash-flow perspective, the Village Board has identified a number of significant policy objectives over the last several years, implementation of which has a direct impact on the available financial resources for the Village. With an operating deficit projected to begin within the next several years, it is unlikely that the General Fund will have the resources available to make the capital transfers needed to accomplish the Village Board's policy objectives.

Fortunately, the Village has the opportunity to make the required interventions to defease the risks outlined above. On March 17, 2020, the Village Board intends to ask residents to approve a 1% non-home rule sales tax. This local sales tax would apply to most consumer goods with the exception of vehicles and groceries. It is estimated that this new recurring source of revenue would generate approximately \$3,000,000 per year. If the Village obtains the authority to impose a non-home rule sales tax, the Places for Eating Tax (enacted in 2016) would be repealed, netting new revenue of approximately \$2,000,000 per year. This new revenue would go directly to offset costs associated with infrastructure projects that the Village Board has identified as high priority. Many of these projects were outlined in the Village's first Capital Improvement Plan (CIP) that was adopted by the Village Board in August 2019.

While a non-home rule sales tax would address cash-flow concerns relating to capital projects, the impact of the operating deficit would still need to be addressed. As part of a new initiative to provide the Village Board with the impact of operational changes, various other forecasts beyond the *Base Scenario* will be discussed as part of this Plan.

The modeling of various alternate scenarios suggests that the Village has several internally or externally driven options beyond the status quo to help mitigate its future projected operating deficit. These include partial or full liquidation of the Village's interest in the Libertyville Sports Complex property; limiting discretionary increases in materials, supplies, and services; reductions in personnel; increasing fees and fines; and the addition of one or more significant sales tax driving businesses within the community. The alternative scenarios are outlined and described within the body of this Plan.

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 2.3% in the current year to an average of 1.8% per year over the next decade. One major concern cited by the CBO as it relates to future growth is trade policy. There is a real concern amongst many economists that trade wars and retaliatory tariffs will have detrimental effect on the economy over the next several years. It will be important to monitor national developments to determine how much they will affect the Village's state and local revenue base. As evidenced by the decline in sales tax receipts during the Great Recession, the Village's revenue base can be quite volatile.

There are several macroeconomic trends that are worth paying close attention to over the next several months and years. First, automotive sales, an important component of Libertyville's sales tax revenue base, are expected to decline by 0.9% in 2020, according to Moody's. This is attributed to weakening demand, the US-China trade war, and other geopolitical factors such as the uncertainty with Brexit. However, other sectors of the economy are forecast to improve. The non-partisan and non-profit Conference Board notes that the housing sector may be strengthening due to an increase in the number of building permits issued and more affordable mortgages due to recent interest rate cuts.

On a state level, shared revenues, which include income tax, state use tax, motor fuel tax (MFT), and personal property replacement tax are important Village financial resources. Recent legislation passed by the State increased motor fuel tax distributions to the Village. These increased MFT receipts will help to offset the costs associated with local road improvements. Growth in income tax is projected at 1.5% per year while growth in state use tax and personal property replacement tax is projected at 2% per year. Unlike in prior years, there does not currently appear to be an imminent threat of reductions to the Local Government Distributive Fund (LGDF) or a statewide property tax freeze. If the Governor's proposed graduated income tax amendment fails next year and the State experiences further budget issues, it is likely discussions regarding the topics above would once again be renewed.

Finally, property tax receipts contribute to approximately 25% of General Fund revenues. 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, 4.98% in tax year 2017, and 2.72% in tax year 2018. Early indications from the County Assessor's Office, prior to appeals and final exemption calculations, indicate lower growth of approximately 1.30%. This declining trend in EAV growth will be an element to watch closely in future years.

Historical Trends

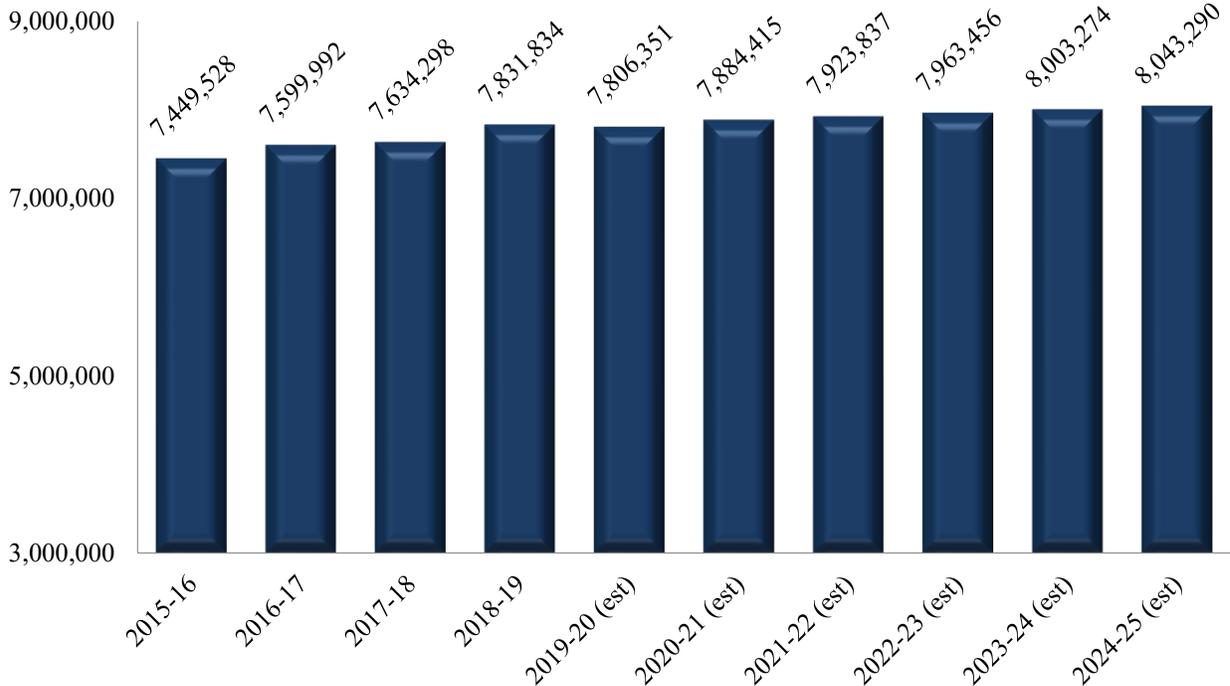
Revenues

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, 0.25% is distributed to Lake County and 0.75% is used for mass transit. Sales tax receipts generally account for between 25%-30% of General Fund revenues.

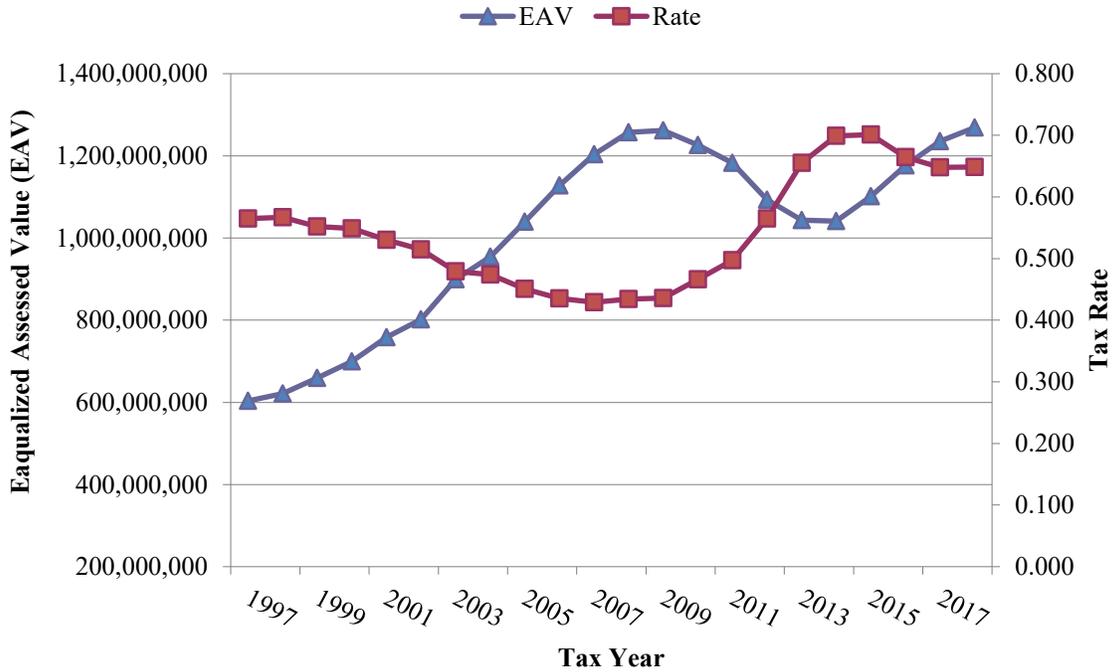
The chart below shows the history as well as the projections for growth of sales tax. Under the *Base Model*, conservative growth is anticipated at 0.5% each year.

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 2016-2018 and it is expected the growth rate will be approximately 1.3% in levy year 2019 yielding an estimated EAV of 1,285,430,285.



For purposes of the Plan, EAV is assumed to grow at 2% per year in future years and new growth is conservatively estimated at \$4,000,000 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, which represents 3.7% of the total Village 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 evident in the following chart, which reflects levy year 2018 (taxes collected in 2019), what a Libertyville resident pays in property taxes for full traditional municipal services is competitive versus area communities.

LEVY YEAR 2018 TAX RATES

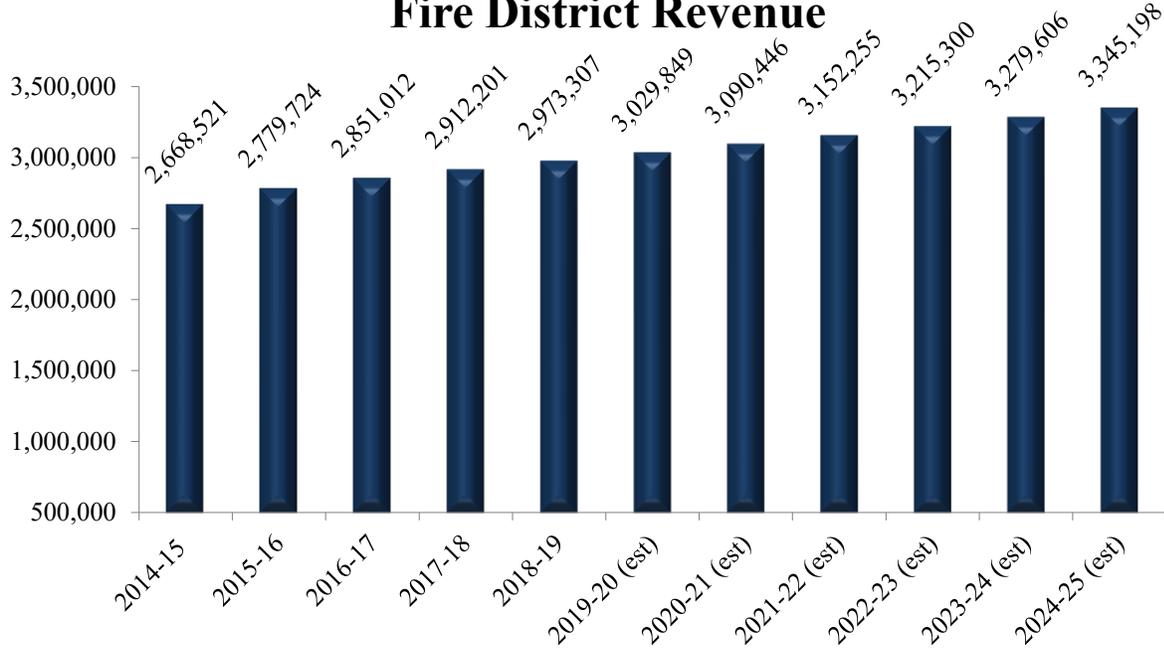
| <u>Community</u> | <u>Village Rate</u> | <u>Fire District</u> | <u>Park District</u> | <u>Total Tax Rate</u> | <u>Tax Paid on a \$500,000 Home</u> |
|---------------------|---------------------|----------------------|----------------------|-----------------------|-------------------------------------|
| Mundelein | 1.419415 | - | 0.473570 | 1.892985 | \$3,155 |
| Grayslake | 0.548789 | 0.818505 | 0.463757 | 1.831051 | \$3,052 |
| Deerfield | 0.567732 | 0.625448 | 0.548122 | 1.741302 | \$2,902 |
| Antioch | 1.024340 | 0.555892 | - | 1.580232 | \$2,634 |
| Buffalo Grove | 0.907405 | - | 0.479764 | 1.387169 | \$2,312 |
| Highland Park | 0.771777 | - | 0.535243 | 1.307020 | \$2,178 |
| Lake Forest | 1.278230 | - | - | 1.278230 | \$2,130 |
| Lake Bluff | 0.689903 | - | 0.476166 | 1.166069 | \$1,943 |
| Lincolnshire | 0.241003 | 0.751084 | - | 0.992087 | \$1,653 |
| Vernon Hills | - | 0.563712 | 0.410963 | 0.974675 | \$1,624 |
| Libertyville | 0.648492 | - | - | 0.648492 | \$1,081 |
| Gurnee | - | - | 0.500364 | 0.500364 | \$834 |

Note that this represents only the Village’s portion of a resident’s property tax bill, which is generally approximately 9%. School districts, Lake County, townships, and the library are all examples of other taxing districts that may appear on a resident’s property tax bill. Additionally, Libertyville does not have a separate fire district or park district like many other communities. These districts would normally appear as a separate line on a payer’s tax bill. The Village of Libertyville provides these services under its municipal tax rate.

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 Fire District residents for ambulance service. The history of the fees as well as projected future revenue is reflected in the chart below.

Fire District Revenue



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. Income tax is projected to grow at 1.5% annually.

State Income Tax



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>2019-2020</u> | <u>2019-2020</u> | <u>2020-2021</u> | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> | <u>2024-25</u> |
|-----------------------------------|------------------|-------------------|------------------|----------------|----------------|----------------|----------------|
| <u>LICENSES, FEES & OTHER</u> | <u>BUDGET</u> | <u>PROJECTION</u> | <u>BUDGET</u> | | | | |
| PLACES FOR EATING TAX | 875,000 | 875,000 | 875,000 | 875,000 | 875,000 | 875,000 | 875,000 |
| IL USE TAX | 558,663 | 600,511 | 665,316 | 678,622 | 692,195 | 706,039 | 720,159 |
| LEASED CAR TAX | 122,812 | 114,524 | 122,812 | 125,268 | 127,774 | 130,329 | 132,936 |
| PERSONAL PROP REPLACEMENT | 90,000 | 117,320 | 100,000 | 102,000 | 104,040 | 106,121 | 108,243 |
| MAINTENANCE FEES | 87,320 | 119,172 | 96,431 | 98,360 | 100,327 | 102,333 | 104,380 |
| IRMA INSURANCE SURPLUS | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| TIF SURPLUS | 250,000 | 252,649 | 255,933 | 258,492 | 0 | 0 | 0 |
| BUILDING PERMITS | 908,750 | 1,437,209 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 |
| ZONING FEES | 30,000 | 40,460 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| FIRE BUREAU/PERMIT FEES | 100,000 | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 |
| LICENSES | 107,642 | 107,067 | 114,342 | 114,342 | 114,342 | 114,342 | 114,342 |
| FINES | 690,000 | 666,093 | 603,000 | 603,000 | 603,000 | 603,000 | 603,000 |
| AMBULANCE FEES | 980,000 | 1,068,446 | 1,026,358 | 1,036,622 | 1,046,988 | 1,057,458 | 1,068,032 |
| RECYCLING/SWALCO FEES | 100,000 | 78,515 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| ENGINEERING FEES | 150,000 | 175,563 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| RECREATION FEES | 701,000 | 539,452 | 590,710 | 596,617 | 602,583 | 608,609 | 614,695 |
| SWIMMING FEES | 306,000 | 229,604 | 306,000 | 309,060 | 312,151 | 315,272 | 318,425 |
| GOLF COURSE FEES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ALARM FEES | 200,000 | 201,125 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| POLICE SERVICES | 175,399 | 213,587 | 218,486 | 220,671 | 222,878 | 225,106 | 227,357 |
| BIRTH/DEATH CERT | 275,549 | 270,684 | 270,000 | 270,000 | 270,000 | 270,000 | 270,000 |
| PARKING RECEIPTS | 20,000 | 19,560 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| CABLE FRANCHISE | 416,500 | 413,397 | 410,000 | 405,900 | 401,841 | 397,823 | 393,844 |
| ELECTRIC UTILITY TAX | 1,275,000 | 1,207,942 | 1,207,942 | 1,220,021 | 1,232,222 | 1,244,544 | 1,256,989 |
| TELECOM IMF | 640,000 | 542,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| MISC REVENUES | 770,047 | 853,090 | 795,938 | 780,938 | 766,688 | 753,151 | 740,290 |
| TOTAL | 9,949,682 | 10,367,970 | 9,963,268 | 9,999,913 | 9,777,027 | 9,814,126 | 9,852,694 |

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 lower than an individual investor might be able to achieve. While interest earnings have increased with rates over the past couple of years, recent Federal Reserve actions to lower interest rates will no doubt reduce earnings. It is not expected that interest earnings will drop to the extremely low Great Recession levels, but it remains to be seen if this will be a substantial source of recurring revenue over the next several years.

Expenses

SALARIES

In the *Base Scenario*, 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, firefighter/paramedic, and Public Works union contracts include cost of living increases of 2.5%, 2.5%, 2.25%, and 1.5%, respectively.

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 5% per year.

CONTRACTUAL, UTILITIES, COMMODITIES & REPAIR/MAINTENANCE EXPENSES

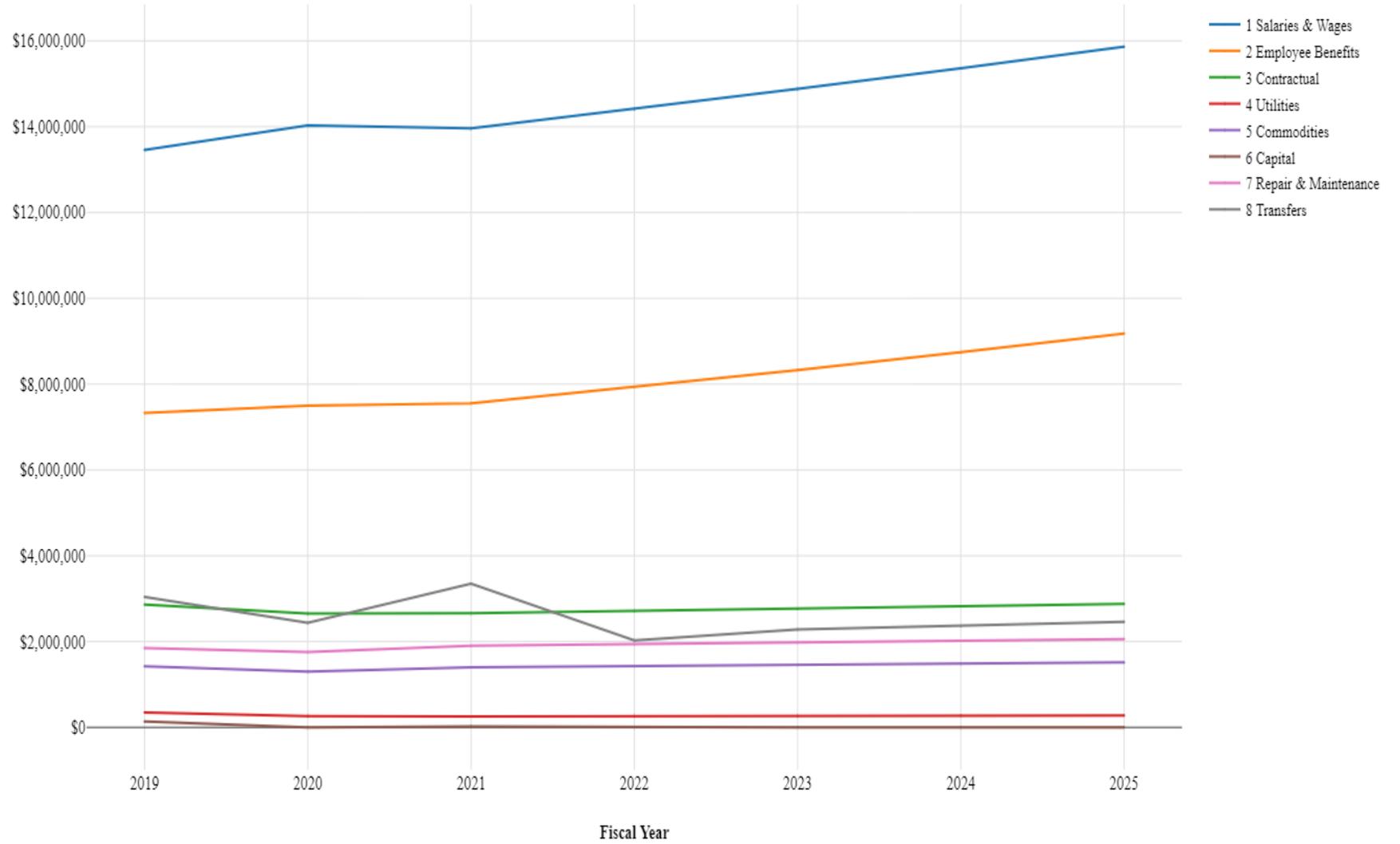
The Village projects a 2% growth in discretionary operating expenditures for future fiscal years. Unless a new program or service is being added, these costs are tied as closely as possible to the rate of inflation.

CAPITAL EXPENDITURES AND TRANSFERS

Major capital improvements are budgeted in capital improvement funds. While there was historically a minor level of capital expenditures budgeted in the General Fund, such expenses will now primarily be the scope of the capital improvement funds.

Transfers are classified as operating transfers or capital transfers. Operating transfers are generally recurring transfers such as the Libertyville Sports Complex debt subsidy and General Fund department contributions to the Technology Equipment and Replacement Service Fund (TERF). 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 primarily 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 balance policy as they do not generally impact the operational health of the Fund due to their discretionary nature.

General Fund Expenses - FY 2019-2025



General Fund Forecast Models

Base Scenario Model

The major assumptions associated with the *Base Scenario* have been reviewed in the section above. This forecast is the Village maintaining its status quo with respect to growth in revenues and expenditures. The financial figures associated with the forecast are displayed in the chart below:

**VILLAGE OF LIBERTYVILLE
PROJECTED SCHEDULES OF REVENUES & EXPENDITURES
GENERAL FUND
FOR THE YEARS ENDING APRIL 30, 2020-2025**

| | <u>2019-2020</u> <u>BUDGET</u> | <u>2019-2020</u> <u>PROJECTION</u> | <u>2020-2021</u> <u>BUDGET</u> | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> | <u>2024-25</u> |
|---|-----------------------------------|---------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|
| REVENUES | | | | | | | |
| Sales Tax | 7,957,245 | 7,806,351 | 7,884,415 | 7,923,837 | 7,963,456 | 8,003,274 | 8,043,290 |
| Property Tax | 6,956,201 | 6,967,428 | 7,138,351 | 7,257,414 | 7,611,308 | 7,737,267 | 7,865,016 |
| Libertyville Fire Protection Dist. | 3,029,849 | 3,029,849 | 3,090,446 | 3,152,255 | 3,215,300 | 3,279,606 | 3,345,198 |
| Income Tax | 1,927,284 | 1,972,567 | 2,066,036 | 2,097,027 | 2,128,482 | 2,160,409 | 2,192,815 |
| Places for Eating Tax | 875,000 | 875,000 | 875,000 | 875,000 | 875,000 | 875,000 | 875,000 |
| Licenses, Fees & Other | 6,906,006 | 7,389,385 | 7,080,326 | 7,119,892 | 6,899,055 | 6,937,370 | 6,976,352 |
| Electric & Phone Taxes | 1,915,000 | 1,749,942 | 1,707,942 | 1,720,021 | 1,732,222 | 1,744,544 | 1,756,989 |
| Interest | 250,000 | 353,643 | 300,000 | 285,000 | 270,750 | 257,213 | 244,352 |
| Transfers In | 102,137 | 102,137 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 29,918,722 | 30,246,302 | 30,142,516 | 30,430,446 | 30,695,573 | 30,994,681 | 31,299,013 |
| EXPENDITURES | | | | | | | |
| Salaries | 13,978,501 | 14,032,559 | 13,972,082 | 14,426,175 | 14,895,025 | 15,379,114 | 15,878,935 |
| Benefits | 7,408,644 | 7,494,281 | 7,555,670 | 7,933,454 | 8,330,126 | 8,746,632 | 9,183,964 |
| Contractual | 2,632,250 | 2,651,586 | 2,659,203 | 2,712,387 | 2,766,635 | 2,821,967 | 2,878,407 |
| Utilities | 266,475 | 264,797 | 257,210 | 262,354 | 267,601 | 272,953 | 278,412 |
| Commodities | 1,336,278 | 1,295,875 | 1,412,893 | 1,441,151 | 1,469,974 | 1,499,373 | 1,529,361 |
| Capital (Classified elsewhere in budget as Commodities) | 6,000 | 800 | 21,200 | 0 | 0 | 0 | 0 |
| Repairs & Maintenance | 1,759,297 | 1,752,741 | 1,901,335 | 1,939,362 | 1,978,149 | 2,017,712 | 2,058,066 |
| Operating Transfers | 1,456,035 | 1,375,167 | 1,421,050 | 1,429,085 | 1,681,602 | 1,765,807 | 1,859,187 |
| Operating Expenditures | 28,843,480 | 28,867,806 | 29,200,643 | 30,143,967 | 31,389,112 | 32,503,560 | 33,666,332 |
| Net Operating Income | 1,075,242 | 1,378,496 | 941,873 | 286,479 | -693,539 | -1,508,878 | -2,367,320 |
| Capital Transfers | 1,063,000 | 1,063,000 | 1,925,000 | 600,012 | 600,012 | 600,012 | 600,012 |
| Total Expenditures | 29,906,480 | 29,930,806 | 31,125,643 | 30,743,979 | 31,989,124 | 33,103,572 | 34,266,344 |
| Surplus/(Deficit) | 12,242 | 315,496 | -983,127 | -313,533 | -1,293,551 | -2,108,890 | -2,967,332 |
| Unrestricted Fund Balance May 1 | 11,357,358 | 11,357,358 | 11,672,854 | 10,689,727 | 10,376,194 | 9,082,643 | 6,973,753 |
| Unrestricted Fund Balance April 30 | 11,369,600 | 11,672,854 | 10,689,727 | 10,376,194 | 9,082,643 | 6,973,753 | 4,006,421 |
| Fund Balance Requirement | 9,516,616 | 9,516,616 | 9,618,606 | 9,828,994 | 10,059,070 | 10,279,947 | 10,501,390 |

As indicated previously, this forecast shows a declining position of the General Fund's unrestricted fund balance. This is the result of growth in operating revenues being outpaced by growth in operating expenses. While salaries and benefits are the most significant recurring operating expenditures, the Libertyville Sports Complex subsidy continues to be a significant burden on the resources of the General Fund. In fact, the subsidy is projected to grow by approximately 15% beginning in FY 2023 due to a forecasted decline in operating income at the Sports Complex as well as the need to make increased payments on the Sport Complex's debt service.

Several capital transfers are contemplated in this model and each subsequent model. They include:

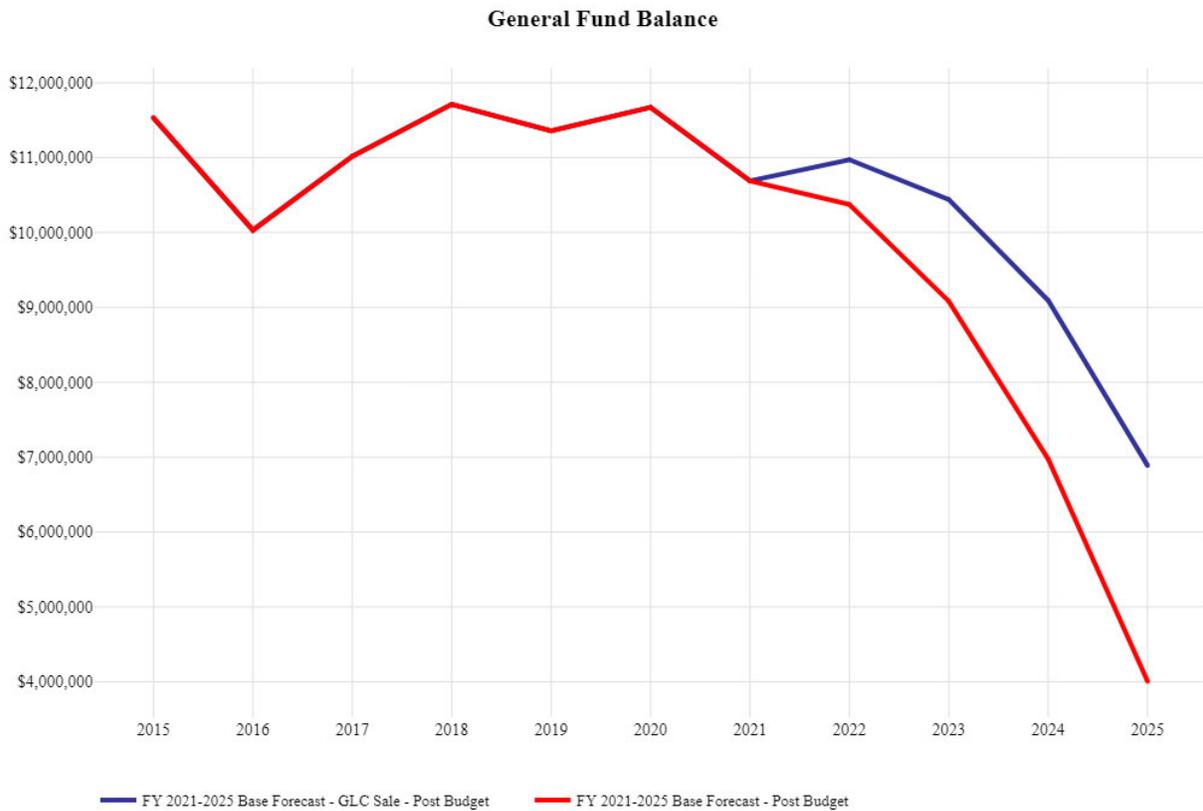
- Annual transfer to Fleet Fund - \$500,000
- Annual transfer for ADA Recreation Levy to Park Improvement - \$50,000
- Annual transfer to TERF Fund for Public Safety Technology Reserve - \$50,000
- One-time transfer (FY 2021) to Park Improvement Fund for Playgrounds - \$250,000
- One-time transfer (FY 2021) to Stormwater Sewer Fund to establish fund balance policy amount for new utility - \$1,000,000
- One-time transfer (FY 2021) to the Libertyville Sports Complex Fund to offset the cost of a capital project at the Indoor Sports Complex - \$75,000

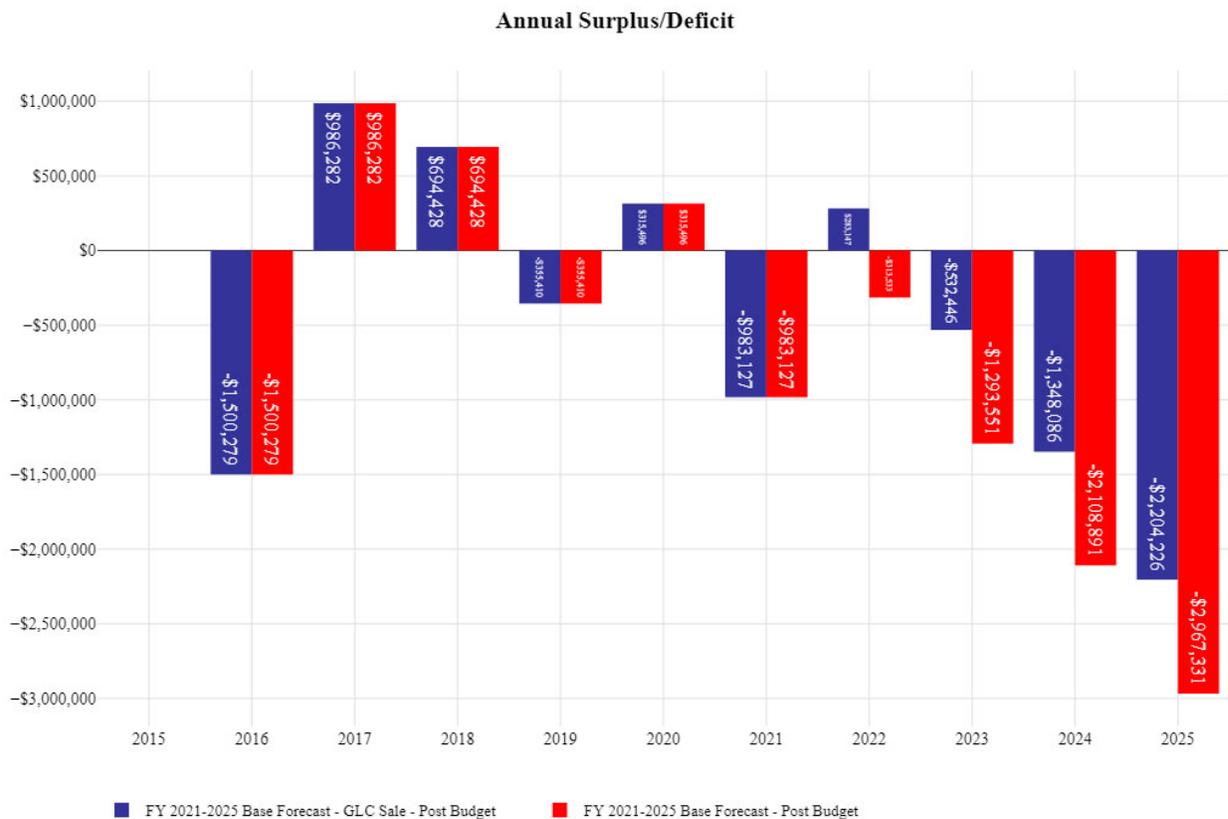
If the Village gains the authority to impose a non-home rule sales tax, the capital transfer amount will increase each year by the amount of new revenue (approximately \$2,000,000). The Village Board does not plan to utilize new revenue derived from a non-home rule sales tax for General Fund operations.

Asset Sale Models

Golf Learning Center/Family Entertainment Center Sale – Current Consideration

For the last several years, the Village has been in negotiations to sell the Golf Learning Center and Family Entertainment Center components of the Libertyville Sports Complex property. This would have the direct benefit to the General Fund of reducing the Sports Complex debt subsidy. Were the sale to close and the Sports Complex debt subsequently refinanced, annual savings are estimated at approximately \$400,000-\$500,000 per year, depending on the prevailing interest rates and final unrestricted sale proceeds. Revenues from the *Base Scenario* would remain unchanged while operating transfers on the expense side of the budget would fall. The FY 2025 ending fund balance under this scenario is projected to be \$6,888,116 versus \$4,006,421 in the *Base Scenario*, which is a marked improvement in financial position. An ongoing concern related to the long-term viability of this strategy is the profitability of the Indoor Sports Complex that would remain in operation after the sale. Beginning in FY 2024, the Indoor Sports Complex is projected to have an operating deficit, which would need to be subsidized by the General Fund. This would have the effect of once again increasing the operating subsidy over time. The charts below compare the year-over-year fund balance and annual surplus/deficit of the current scenario versus the *Base Scenario*:





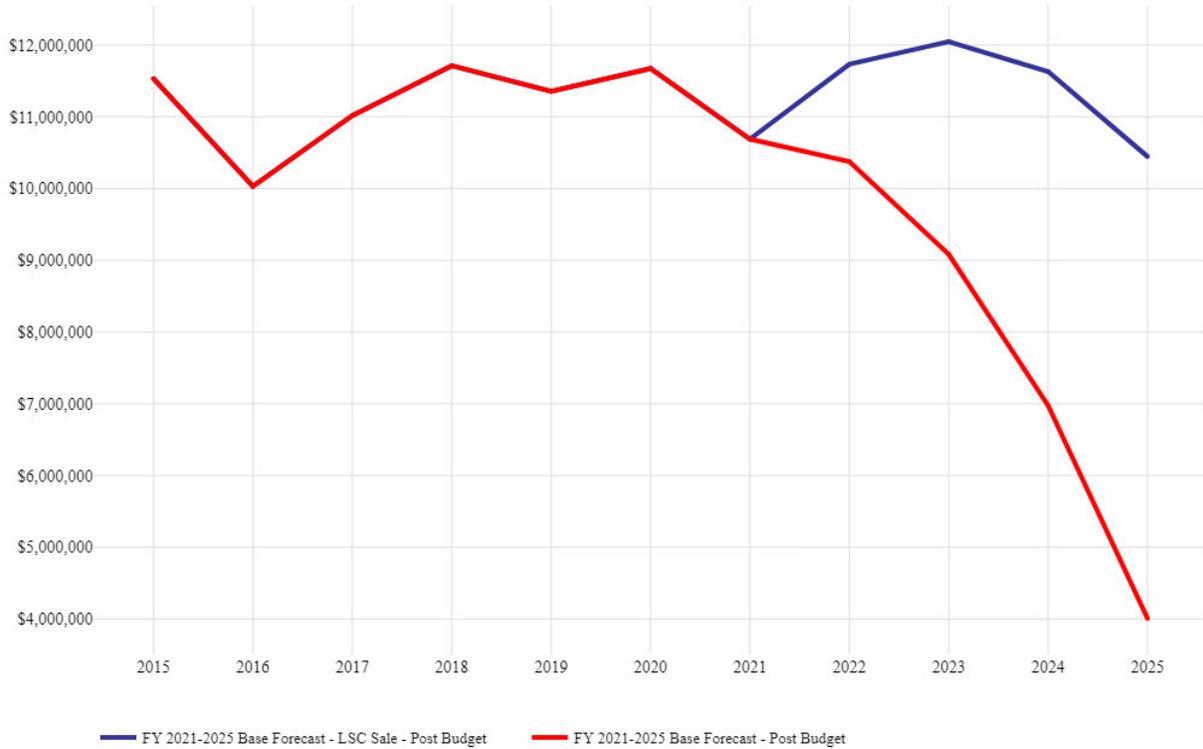
Sale of Entire Sports Complex – Future Consideration

While not currently an alternative to the prior scenario, as a building asset, the Village always has the option to list the entirety of the Sports Complex property for sale. Its location within a business park and its convertibility to a light industrial facility may be attractive selling points for a future buyer. A sale of the entire property would only be prudent if the sale proceeds covered most, if not all, of the remaining debt on the property (approximately \$13,810,000 as of 12/1/19). A sale would eliminate the debt subsidy and any future operating subsidies from the General Fund’s expenditure budget. The most optimistic timing of a sale would strengthen the General Fund’s fund balance position to approximately \$10,445,205 by the end of FY 2025 versus \$4,006,421 in the *Base Scenario*. This is significantly above what is feasible in the *GLC/FEC Scenario* or the *Base Scenario*.

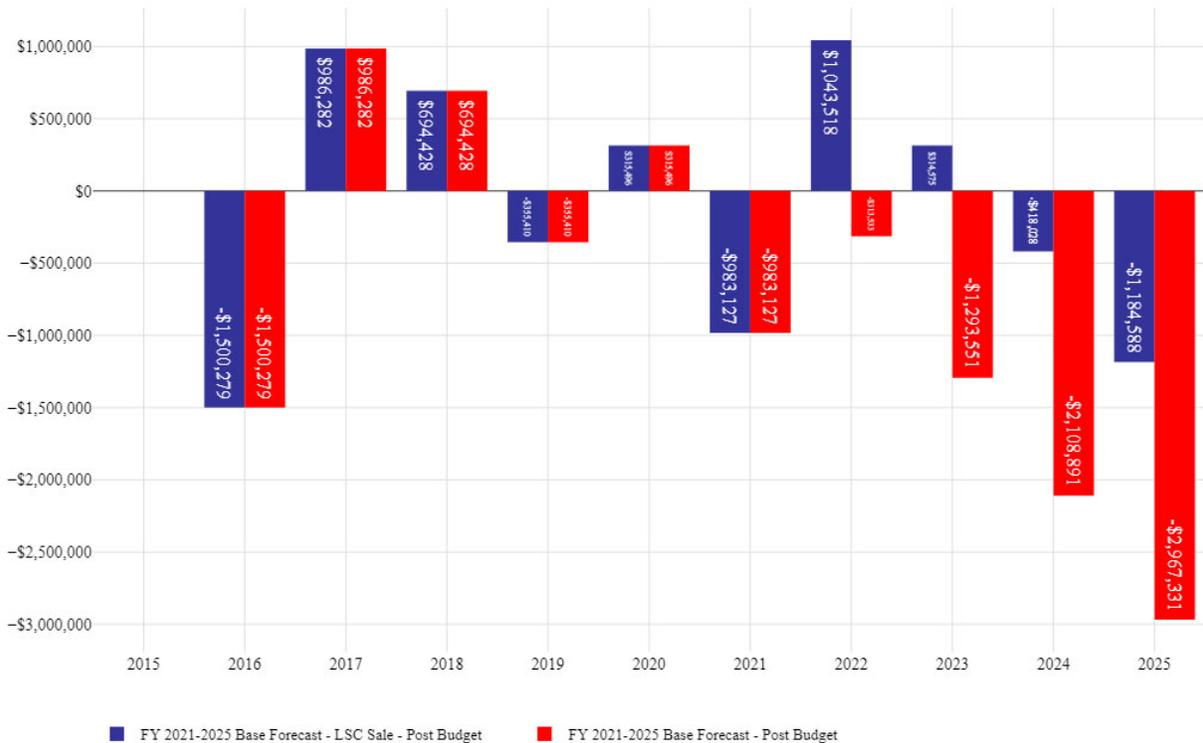
Any consideration to list the entire Sports Complex property for sale would need to be appropriately reviewed by the Village Board, as there could be an impact to Village residents and the region affecting the availability of indoor recreational opportunities.

The charts below compare the year-over-year fund balance and annual surplus/deficit of the current scenario versus the *Base Scenario*:

General Fund Balance



Annual Surplus/Deficit



Revenue Enhancement Models

Fee Increases – Current Consideration

The Illinois Municipal Code permits the Village fairly broad discretion over setting its fees for items such as building permits and various licenses. These constitute approximately 30% of General Fund revenues. Increase to certain items would yield minimal increases to the bottom line, while others would offer more substantial benefits. An increase in building, engineering, and zoning permit fees, depending on the degree, would likely yield measurable additional revenue for the General Fund; however, these revenues are tied to the overall health of the housing market.

Public safety fees make up a large portion of General Fund fees. These include special police service, special fire service, alarm fees, and ambulance fees. Fees associated with the first two are generally contractual, but the Village does have the discretion to set fees for alarms and ambulance calls. These two items are not as economically sensitive as building permits.

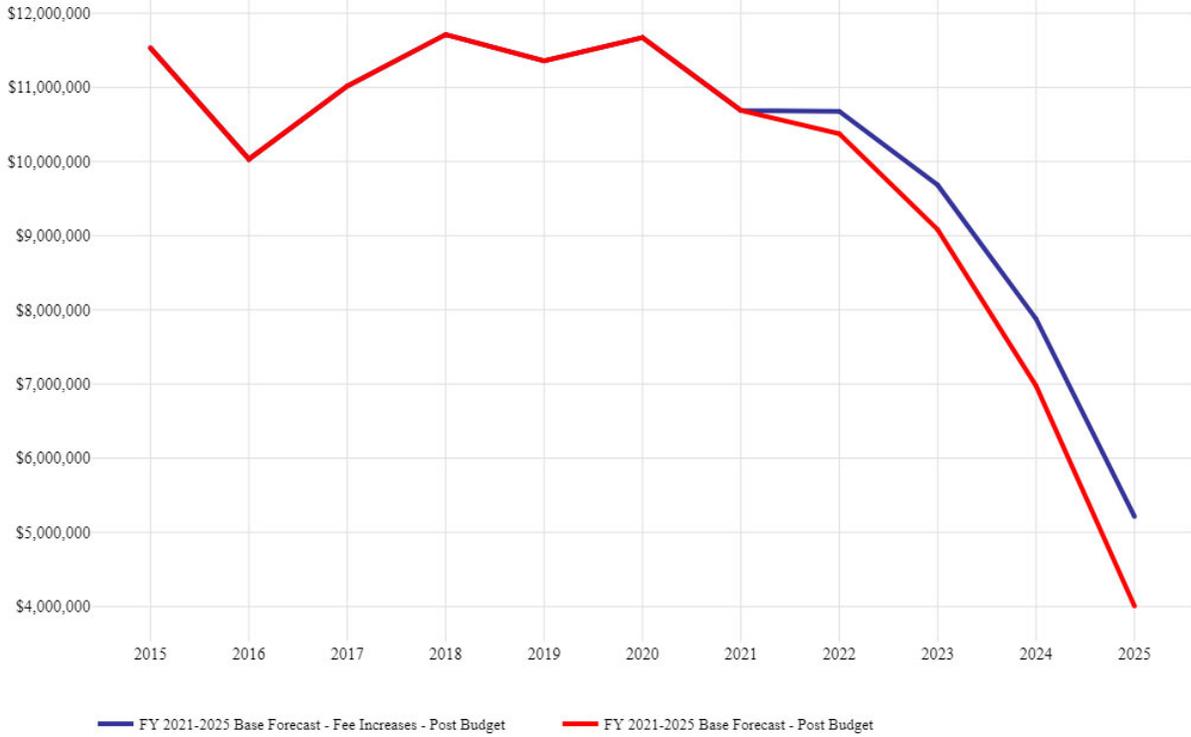
The Village continues to impose an electric utility tax at 4%, which yields approximately \$1,200,000 a year. This tax was previously at a 5% level during the Great Recession. Each 1% of electric utility tax generates about \$325,000 in revenue. The Village also has the authority to impose a natural gas tax, which in the past has generated up to \$700,000 a year; however, the Village Board has indicated its preference for utilizing a natural gas tax as a “fallback” in the event of another recession.

Fees for general recreation and swimming programs accounted for in the General Fund are subject to change by the Village at its discretion. Depending on participation levels, fee increases could contribute quantifiable revenue to the General Fund. However, trends experienced over the past few years suggest that there is a downturn in registration for public recreational activities on a local level. Coupled with the fact that programs are weather dependent as well as subject to competition from other enterprises (Park Districts and private establishments), raising recreational fees is a high risk, modest reward proposition. Future fee increases should not necessarily be dictated by overall General Fund need, but by a revenue/expense analysis of each respective program, which is an objective of developing a Comprehensive Revenue Policy for the Village’s recreational offerings.

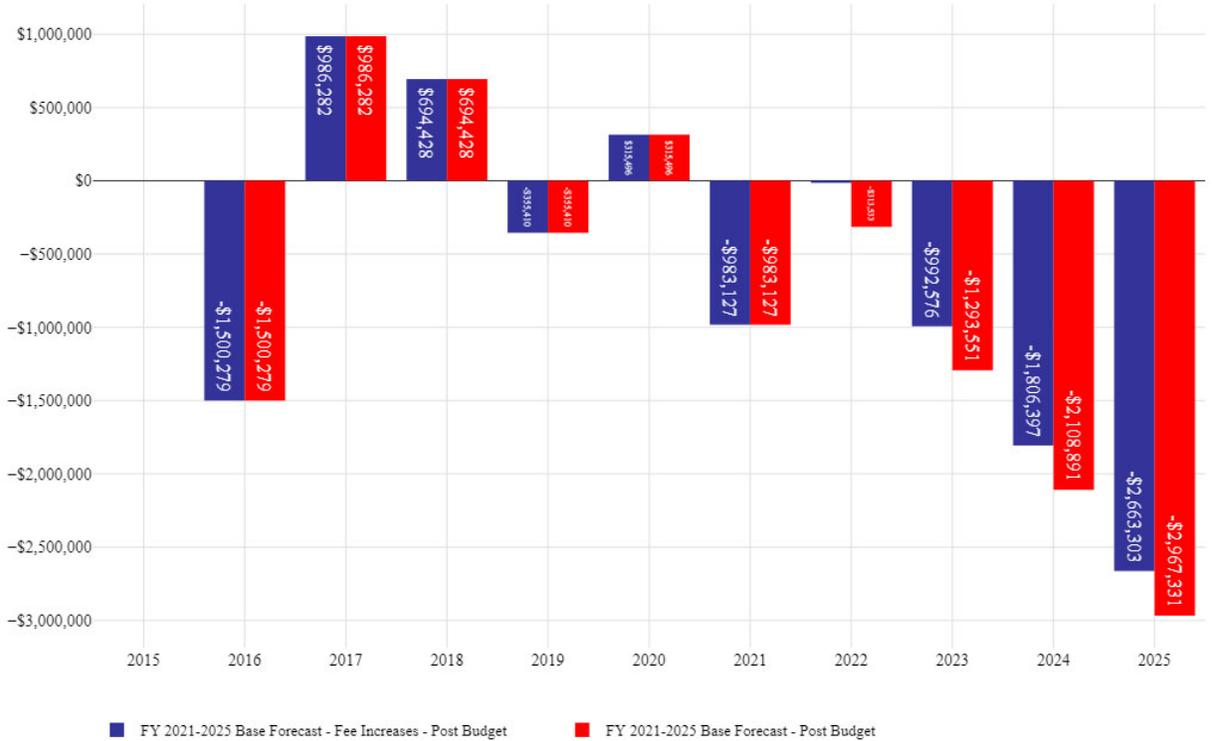
The major downside of raising fees is the fact that many such increases would directly impact residents. As a result, any fee increase on the local level should be properly vetted by the Village Board and its committees.

The charts below show the impact on the Village budget with the following fee increases: building, zoning, engineering permits (10%); ambulance and alarm fees (10%); and electric utility tax (0.5%). All else, such as sales volume, being equal, FY 2025 year-end fund balance would be strengthened to \$5,213,389 versus \$4,006,421 in the *Base Scenario*. While not completely pulling the Village out of its downward trend, fee increases would be able to soften the decline while buying the Village additional time to develop General Fund financing alternatives or weather an economic recession.

General Fund Balance



Annual Surplus/Deficit



Addition of a Major Sales Tax Driver – Ongoing Consideration

The Village of Libertyville is fortunate to call itself home to a number of car dealerships. Sales tax receipts from vehicle sales constitute nearly 53% of total sale tax revenues. The average sales tax generated per dealership is approximately \$250,000, though some dealerships generate considerably more or less than the average. The addition of a single new dealership as early as FY 2021 with all else being held equal would provide the General Fund with a modest revenue boost and yield nearly \$1,000,000 between FY 2022 and FY 2025. The FY 2025 ending fund balance under this scenario is projected to be \$5,006,421 versus \$4,006,421 in the *Base Scenario*.

Retaining a new car dealership is a significant undertaking due to the outlay and property needs of most dealerships. The Libertyville *Mile of Cars* has proven to be an environment conducive to vehicle sales and popular with customers and dealers alike. Most of the major automotive brands are represented in Libertyville. While new vehicle sales are the specialty for many of the major dealerships, economically there is still a large market for used vehicles. The nearest area CarMax is in Glencoe while the nearest Carvana vehicle “vending machine” is in Oak Brook. Geographically, there appears to be a need in Lake County for both concepts.

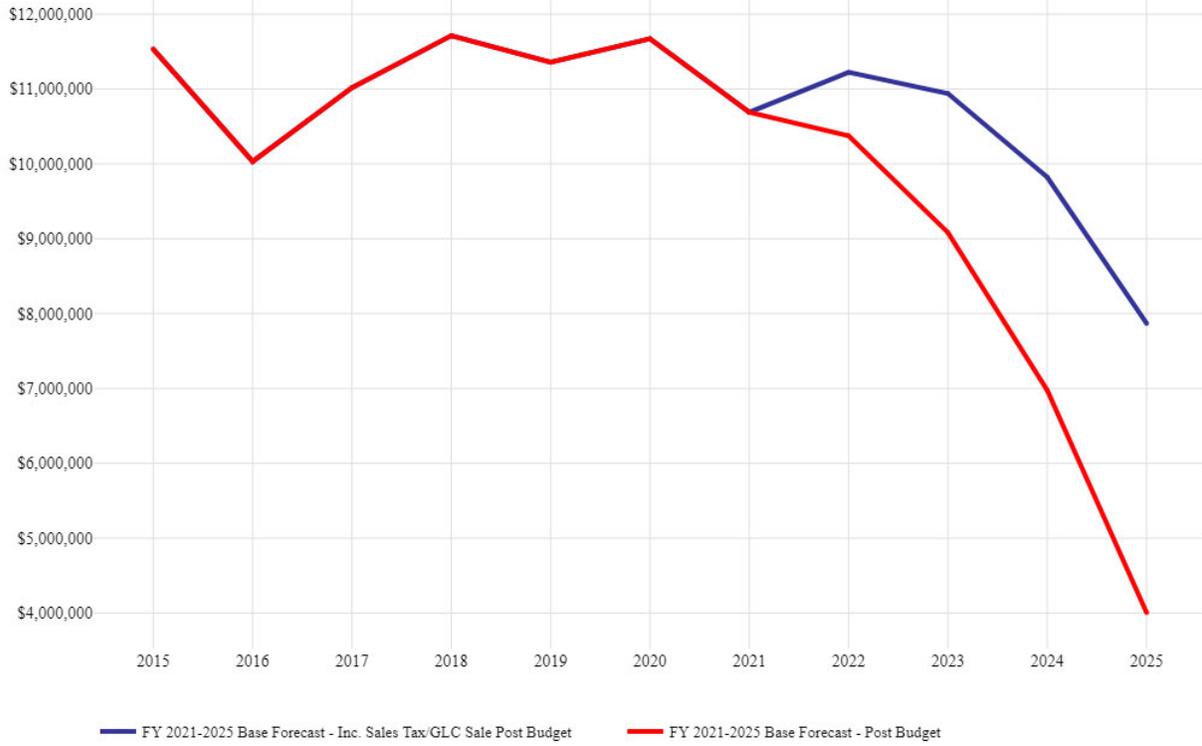
While not explicitly covered in the models, there are large sales tax drivers besides car dealerships that could have a future place in Libertyville. Amongst the same degree of revenue-generating potential would be a Walmart, Target, or Home Depot, among others. If any of these types of businesses were to open in Libertyville, the expectation would be that they could generate sales tax receipts similar to an average car dealership.

Note that though this scenario examines the impact of adding a major sales tax driver to the Village’s economic base, it is also possible that the Village loses one of its car dealerships or major sales tax drivers in the future. Were this to happen, the Village could expect to see a reduction in its sales tax receipts by the order of magnitude in the hundreds of thousands of dollars.

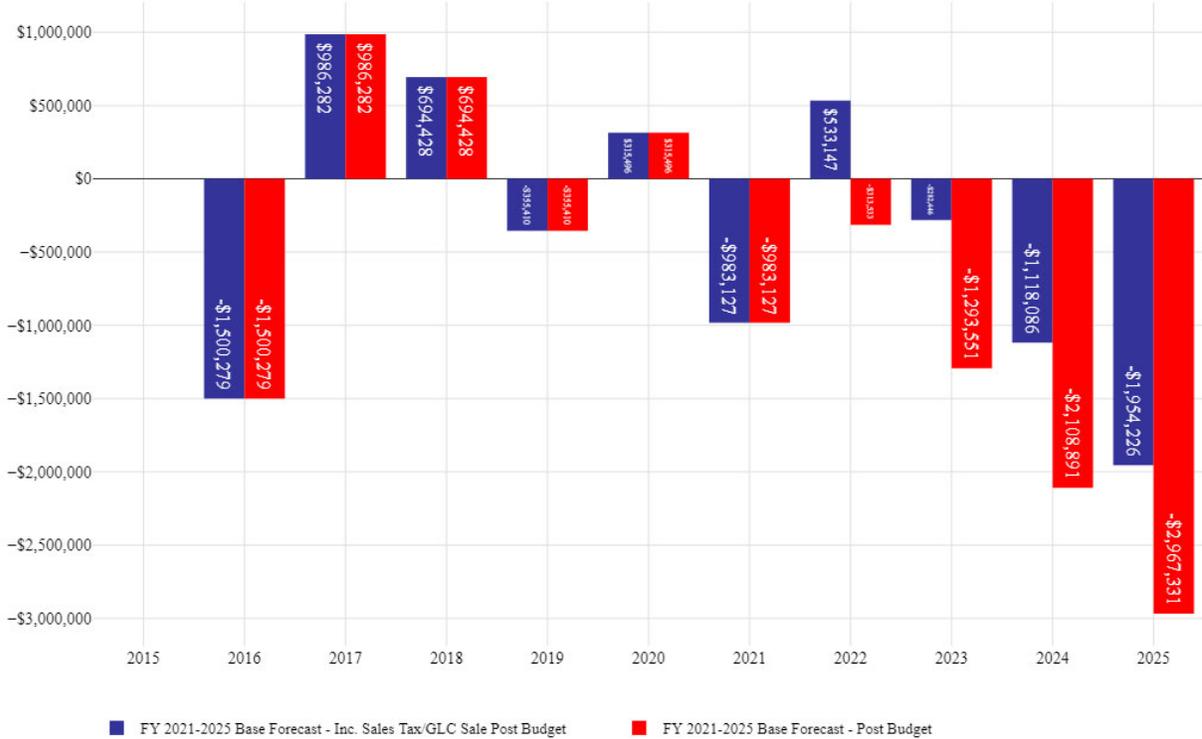
While this solution alone would not be enough to sustain the General Fund over the next five years, when paired with other scenarios such as the *GLC/FEC Scenario*, there is a significant improvement in the health of the General Fund fund balance (\$7,888,116 versus \$4,006,421).

The charts below compare the year-over-year fund balance and annual surplus/deficit of a blended *GLC/FEC Sale Scenario* and *Addition of Major Sales Tax Driver Scenario* versus the *Base Scenario*:

General Fund Balance



Annual Surplus/Deficit



Expenditure Reduction Models

Potential Personnel Decreases – Future Consideration

Personnel costs constitute approximately 75% of General Fund operating expenses. The Village of Libertyville has a culture that values the hard work of its employees and prefers to avoid RIF's when possible. During the Great Recession, the Village utilized primarily furlough days, rather than layoffs, to temporarily reduce expenses during hard times. The reduction in full-time employee count from 180 in FY 2010 to 156 in FY 2020 is mostly due to attrition. To help control future costs, the Village may elect to take a similar approach with the notable trade-off of being able maintaining existing service levels.

Every resignation or retirement provides an opportunity for Village management to review current duties of the exiting employee and to determine whether those duties can be combined with another position. In some instances, there may not be a need to refill a position at all after a retirement. While management requires that departments justify filling each vacant position, the Village Board may one day choose to provide guidance to staff to eliminate positions as they become vacant rather than fill them.

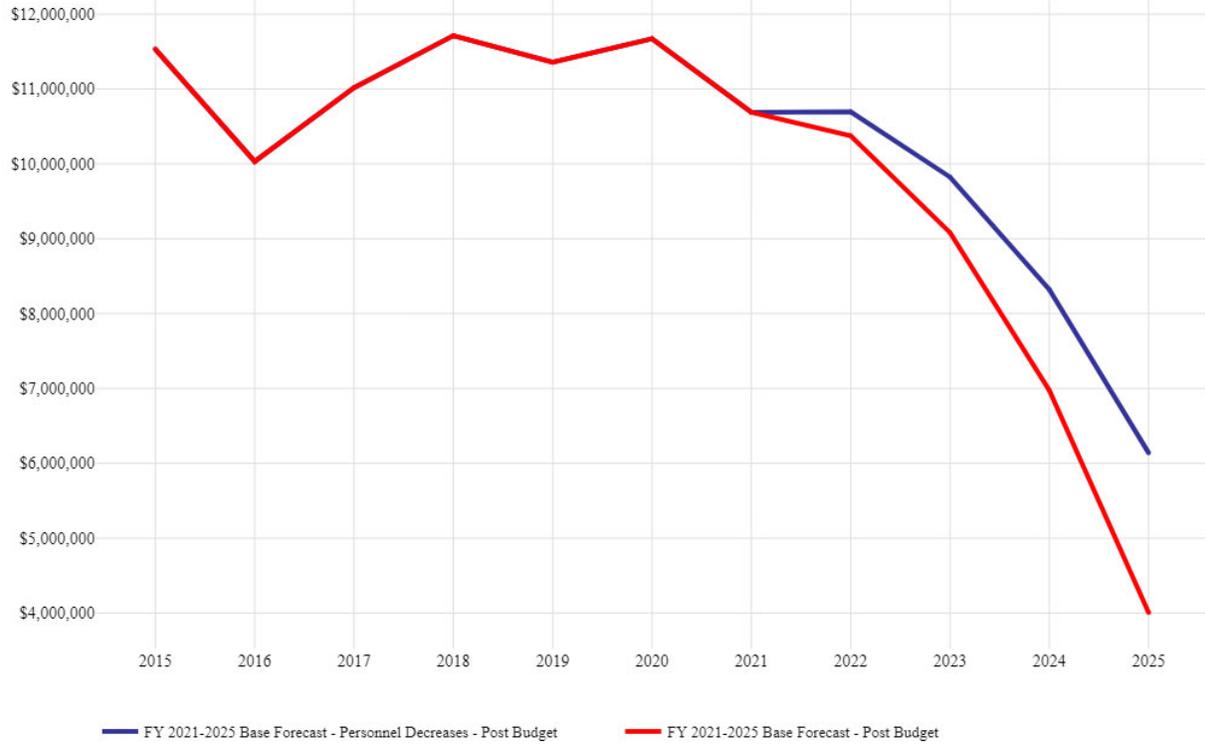
This model analyzes the impact on personnel expenditures if one retirement eligible, non-sworn position in each department was eliminated at the retirement of the current incumbent. This reduction of six employees is amortized over the next five fiscal years. This would have the effect of lowering the four-year growth in personnel costs from 13.6% (salaries) and 21.6% (benefits) in the *Base Scenario* to 9.5% and 18.8%, respectively, in the current scenario.

Similar to many of the other scenarios discussed in the Plan, this option alone would not necessarily be enough to sustain the General Fund in the long term, but it does reduce the rate of fund balance decline. An approach such as this would present complex policy questions for the Village Board. Residents of Libertyville have high expectations when it comes to the delivery of municipal services. Reduction in personnel, even if properly vetted by management to be in the best interest of the organization, will likely decrease service levels and may be noticeable to a certain degree by residents and businesses.

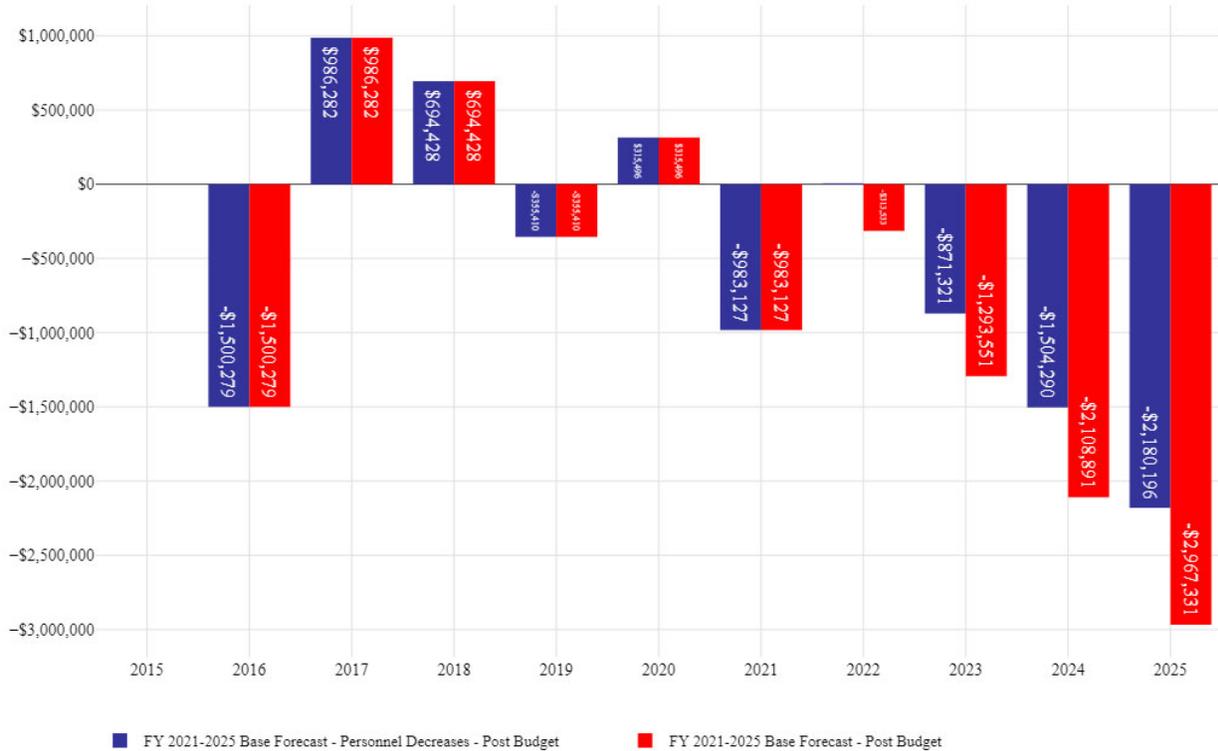
While reduction in staffing is not the preferred method for dealing with future General Fund operating deficits, it is a powerful tool in the Village's financial toolbox. The FY 2025 ending fund balance under this scenario is projected to be \$6,139,380 versus \$4,006,421 in the *Base Scenario*.

The charts below compare the year-over-year fund balance and annual surplus/deficit of the current scenario versus the *Base Scenario*:

General Fund Balance



Annual Surplus/Deficit



Lower Levels of Discretionary Spending – Ongoing Consideration

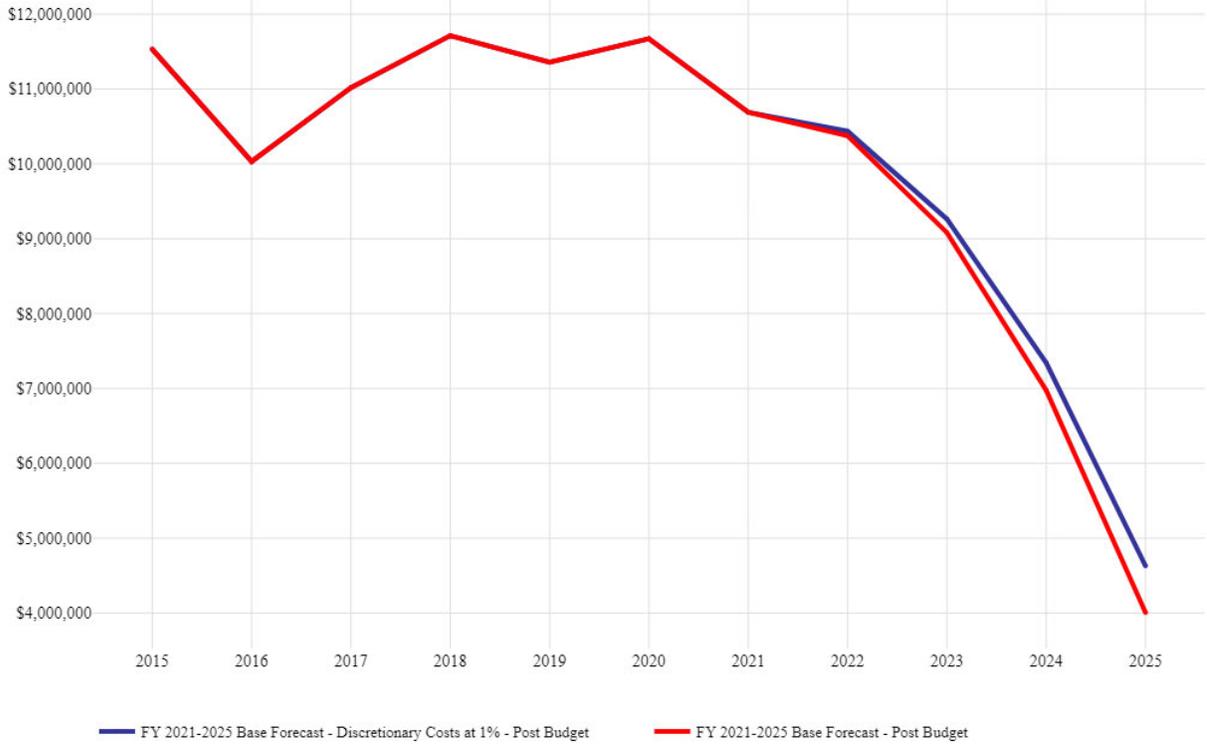
The Village defines discretionary spending in the General Fund as expenditures related to contractual services, commodities, and repairs and maintenance. These types of expenses provide the backbone of service delivery for Village residents and businesses. For instance, road salt is a commodity that helps to reduce icy roads. These types of purchases are generally considered operations and maintenance items and are not capitalized as fixed assets.

The Village strives to keep discretionary cost increases indexed to the rate of inflation, which has hovered around 2% in recent years. As a cost control measure, management could provide department budgetary direction to hold discretionary spending levels at a lower level, such as 1%. The Village already operates conservatively on an operations and maintenance basis; thus, any new instructions to departments to reduce discretionary spending would be challenging to implement. There are two significant obstacles to this financial approach. First, the Village has existing contracts in place with various vendors for services and supplies that already contain escalators at or above 2%. Second, a reduction in the amount of resources available to purchase certain commodities such as salt during the winter, for instance, would have a measurable effect on the quality of roads within the Village.

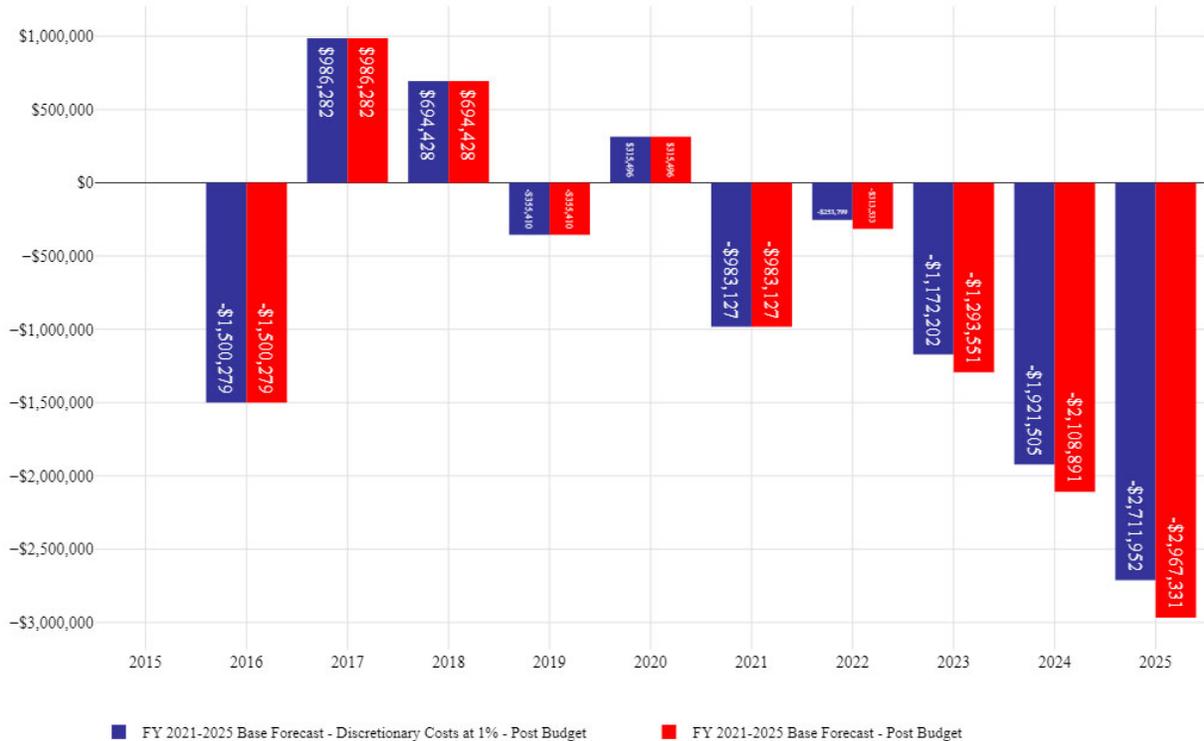
Some of the negative effects outlined above could be mitigated by renegotiating existing contracts or re-bidding others in an effort to secure more favorable pricing. However, these types of strategies are subject to external economic and market forces. If a 1% reduction was applied to the General Fund's discretionary spending levels, the fund's FY 2025 year-end fund balance would be \$4,630,270 versus \$4,006,421 under the *Base Scenario*. This is not a significant improvement from the *Base Scenario*, but when paired in tandem with another strategy it could have more robust results.

The charts below compare the year-over-year fund balance and annual surplus/deficit of the current scenario versus the *Base Scenario*:

General Fund Balance



Annual Surplus/Deficit



Other Funds

Libertyville Sports Complex Fund

It is clear from the models above that the financial futures of the General Fund and Libertyville Sports Complex Fund are intertwined. The annual operating subsidy paid by the General Fund to the Libertyville Sports Complex Fund will not be sustainable in perpetuity. While the Village has options with respect to the sale of Sport Complex assets, it remains to be seen whether such options will materialize in a meaningful way.

With that in mind, it is important to forecast and operate as if the Sports Complex will continue to require General Fund support for the foreseeable future. In an effort to ensure the best revenue and expenditure practices are being applied to the Village's recreation and Sports Complex operations, management is in the process of undertaking several studies. Previously completed is a Recreation and Sports Complex Department staffing study. This multi-year plan contains recommendations anticipated to enhance the efficiency of the Sports Complex. On the revenue side, the Finance Committee has endorsed the development of a Comprehensive Revenue Policy in a mold similar to area Park Districts. When completed, this Plan will outline financial parameters of recreation programs and facilities to ensure direct, indirect, and overhead costs for all activities are adequately covered by program costs. The practical application of this Plan would serve to maximize revenues from popular programs while reducing expenses by recommending elimination of unpopular programs. Staff endeavors to complete this Plan no later than the end of FY 2021.

In the absence of the initiatives outlined above, the status quo financial projections of the Libertyville Sports Complex Fund are problematic. Forecasts currently show that the Sports Complex will generate a positive operating income (net of debt service) through the end of FY 2023. However, one should realize that this is not due to actual revenues exceeding budgeted revenues. In fact, the Sports Complex is projected to fail to meet its budgeted revenues in FY 2020. The positive forecasted operating income is due to expected operating expenses coming in below budget. This strategy is unsustainable. In the later years of the forecast, expenses will invariably rise due to cost-of-living increases and recent State of Illinois minimum wage legislation. If annual revenues continue to decline as they are expected to do without intervention, the positive operating income forecasted in the short term will turn into a large operating deficit in the long term. This in turn will necessitate an even greater operating subsidy from the General Fund. The chart below displays the status quo five-year financial forecast of the Libertyville Sports Complex Fund:

Libertyville Sports Complex

| | <u>2019-2020</u> | <u>2019-2020</u> | <u>2020-2021</u> | | | | |
|---|------------------|-------------------|------------------|----------------|----------------|----------------|------------------|
| | <u>BUDGET</u> | <u>PROJECTION</u> | <u>BUDGET</u> | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> | <u>2024-2025</u> |
| Indoor Sports Center | | | | | | | |
| Revenue | \$2,125,200 | \$2,048,030 | \$2,240,140 | \$2,217,739 | \$2,195,561 | \$2,173,606 | \$2,151,870 |
| Expense | \$1,988,022 | \$1,881,394 | \$2,057,388 | \$2,119,110 | \$2,182,683 | \$2,248,163 | \$2,315,608 |
| Net Income | \$137,178 | \$166,636 | \$182,752 | \$98,629 | \$12,878 | (\$74,558) | (\$163,739) |
| Golf Learning Center | | | | | | | |
| Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Expense | \$82,270 | \$82,080 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net Income | (\$82,270) | (\$82,080) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Family Entertainment Center | | | | | | | |
| Revenue | \$0 | \$51,420 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Expense | \$3,250 | \$3,250 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net Income | (\$3,250) | \$48,170 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fund Operational Income | \$51,658 | \$132,726 | \$182,752 | \$98,629 | \$12,878 | (\$74,558) | (\$163,739) |
| Capital Projects | \$0 | \$0 | \$150,000 | \$829,300 | \$1,399,436 | \$40,000 | \$1,540,000 |
| Transfers In (Capital) | \$0 | \$0 | \$75,000 | \$0 | \$0 | \$0 | \$0 |
| Transfers In (Debt Service) | \$1,402,035 | \$1,321,167 | \$1,350,428 | \$1,357,051 | \$1,608,127 | \$1,690,863 | \$1,782,744 |
| Debt Service Expense | (\$1,453,693) | (\$1,453,893) | (\$1,458,180) | (\$1,455,680) | (\$1,621,005) | (\$1,616,305) | (\$1,619,005) |
| Surplus/(Deficit) | \$0 | \$0 | \$0 | (\$829,300) | (\$1,399,436) | (\$40,000) | (\$1,540,000) |
| Unrestricted Net Assets May 1 | (\$1,281,666) | (\$1,281,666) | (\$1,281,666) | (\$1,281,666) | (\$2,110,966) | (\$3,510,402) | (\$3,550,402) |
| Unrestricted Net Assets April 30 | (\$1,281,666) | (\$1,281,666) | (\$1,281,666) | (\$2,110,966) | (\$3,510,402) | (\$3,550,402) | (\$5,090,402) |

An additional financial concern related the Sports Complex is its ability fund capital improvements. The chart above illustrates the General Fund operating subsidy for *operating* costs only. Revenues and expenses and make no allowances for *capital*, which, as noted on the chart, is substantial. Since operating income net of debt is so minute and will shift negative in the next several years, there are no available resources to address the Sport Complex’s outstanding capital needs, which are estimated in the CIP as being \$3,958,736 over the next five years.

Utility Fund

The Village completed a rate study update in early 2019 to ensure that its water and sewer rates were adequately structured to offset future capital improvements and operations and maintenance expenses. The study recommended continued rate increases of 3% for water service and 5% for sewer service over the next ten years. Given the length of time projected in the rate study, the Village considers the study to be in and of itself a financial plan. Thus, it will not be covered at length in this plan. As of October 31, 2019, projections indicate that the Utility Fund’s year-end performance will be substantially in line with the rate study update.

VILLAGE OF LIBERTYVILLE 2019 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 2019 tax levy will be incorporated in the property tax bills property owners receive in 2020 and will be collected between June and September of 2020. These funds will be used by the Village to fund a portion of the 2020-2021 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 2019 total equalized assessed valuation is expected to increase approximately 1.3%, which should lower the increase in the actual tax rate since the dollar amount of the levy is spread over a larger assessed valuation.

The timing of the determination of the tax levy amount creates a challenge because it occurs prior to the preparation of the fiscal year 2020-2021 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 2020-2021 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 2019 Village Tax Levy

After reviewing three options, the Village Board is considering a 2019 net tax levy in the amount of \$8,469,937 (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 2.926% increase over the extended 2018 Village property tax levy of \$8,229,164. The Village Staff anticipates that the estimated 2019 levy will result in a property tax rate of 0.658918. The increase includes funding for repayment of the voter-approved road bonds that were issued in 2012, 2013, 2014 and 2015.

TAX LEVY COMPARISON - 2018 & 2019

| FUND | 2018 EXTENDED LEVY | | | 2019 PROPOSED | | |
|------------------------------|-----------------------|-----------|-----------|------------------|-----------|-----------|
| | LEVY | ABATEMENT | EXTENSION | LEVY | ABATEMENT | EXTENSION |
| CORPORATE | 1,020,289 | 0 | 1,020,289 | 1,190,923 | 0 | 1,190,923 |
| FIRE | 753,006 | 0 | 753,006 | 753,000 | 0 | 753,000 |
| STREETS/BRIDGES* | 0 | 0 | 0 | 0 | 0 | 0 |
| PARKS | 378,001 | 0 | 378,001 | 378,000 | 0 | 378,000 |
| RECREATION | 378,001 | 0 | 378,001 | 378,000 | 0 | 378,000 |
| IMRF/FICA | 334,208 | 0 | 334,208 | 334,200 | 0 | 334,200 |
| Sub-Total General Fund | 2,863,505 | 0 | 2,863,505 | 3,034,123 | 0 | 3,034,123 |
| POLICE PENSION | 2,058,141 | 0 | 2,058,141 | 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 | 3,545,246 | | 3,545,246 | 3,545,228 | 0 | 3,545,228 |
| Sub-total General & Pensions | 6,408,752 | 0 | 6,408,752 | 6,579,351 | 0 | 6,579,351 |
| SRA | 194,000 | 0 | 194,000 | 194,000 | 0 | 194,000 |
| BONDS(See Below) | 4,103,833 | 2,477,420 | 1,626,413 | 4,189,003 | 2,492,418 | 1,696,586 |
| GROSS LEVY | 10,706,584 | 2,477,420 | 8,229,165 | 10,962,354 | 2,492,418 | 8,469,937 |
| NET PROPERTY TAX REVENUE | | | 8,229,165 | | | 8,469,937 |

* For comparison purposes, the Township levies are combined.

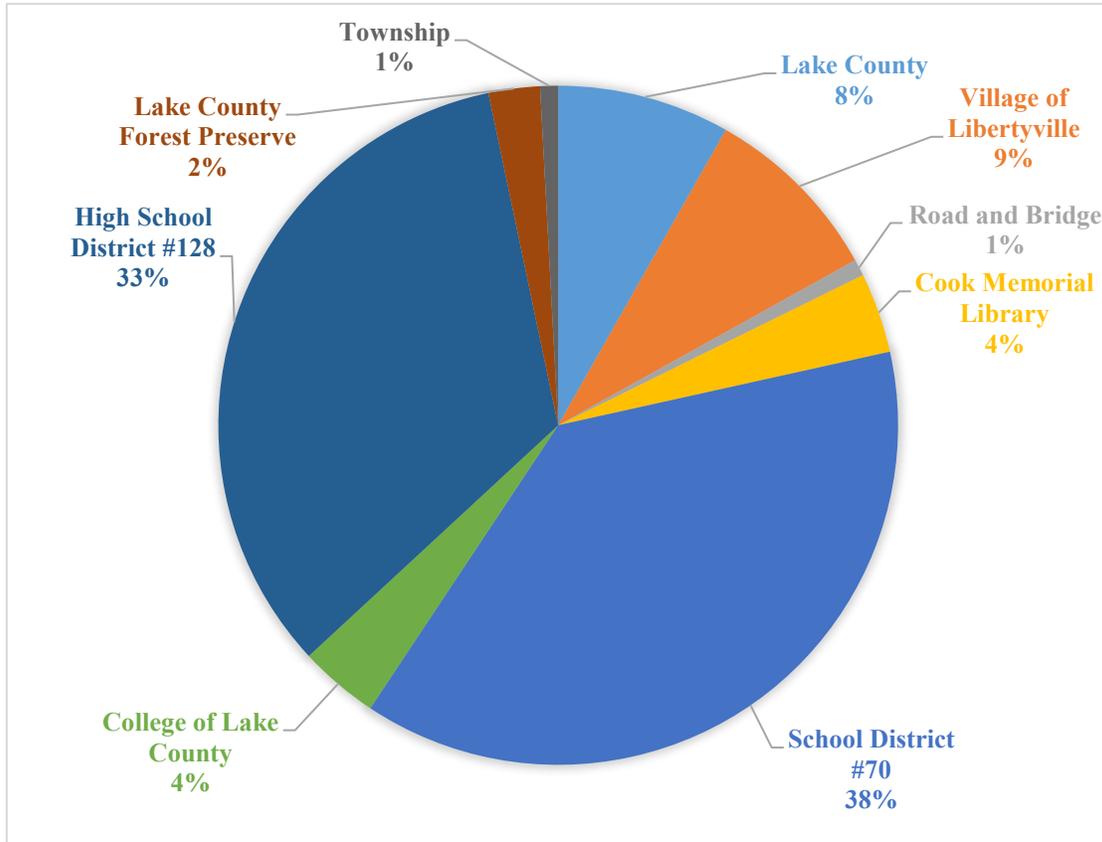
| BONDS | 2018 Levy | 2018 Extended | 2019 Levy | 2019 Extended |
|--|------------------|------------------|------------------|------------------|
| 2018: Adler Pool (2008 GO Limited Tax); 2019: Stormwater/Facilities Limited Tax(2019 GO Limited Tax) | 213,610 | 215,746 | 280,593 | 280,593 |
| Sports Complex (2010A Refunding) | 536,255 | 0 | 533,255 | 0 |
| Sports Complex (2010B Taxable Refunding) | 336,463 | 0 | 336,750 | 0 |
| Sports Complex (2010C Refunding) | 579,975 | 0 | 585,675 | 0 |
| Road Bonds (2012A GO Bond) | 318,125 | 321,306 | 323,425 | 323,425 |
| Water/Sewer (2012B Alt Revenue) | 258,800 | 0 | 265,000 | 0 |
| Road Bonds (2013A GO Bond) | 361,488 | 365,102 | 364,888 | 364,888 |
| Water/Sewer (2013B Alt Revenue) | 304,125 | 0 | 303,425 | 0 |
| Water/Sewer (2014A Alt Revenue) | 317,000 | 0 | 318,300 | 0 |
| Road Bonds (2014B GO Bond) | 348,650 | 352,137 | 354,050 | 354,050 |
| Road Bonds (2015A GO Bond) | 368,430 | 372,114 | 373,630 | 373,630 |
| Water/Sewer (2015B Alt Revenue) | 160,913 | 0 | 150,013 | 0 |
| | <u>4,103,833</u> | <u>1,626,413</u> | <u>4,189,003</u> | <u>1,696,586</u> |

In attempting to determine the 2019 property tax levy, the Village Board has taken the following items into consideration:

- An increase of approximately 1.3% in the equalized assessed valuation of property within the Village (based on preliminary information provided by the Lake County Assessor).
- Requirements of the tax cap legislation.
- Maintaining existing contribution levels to the Police and Fire Pension funds.
- Projections contained in the Village’s 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 2018 tax rates which were paid in calendar year 2019). 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 2019 Village tax levy, the following comparison illustrates the impact of the 2019 levy and the amount of tax a Libertyville property owner will pay to the Village of Libertyville:

IMPACT ON A LIBERTYVILLE HOMEOWNER
 (Assumes a 1.3% increase in the Equalized Assessed Valuation)
 EAV is Approximately 1/3 Market Value

| 2018 Home Value | 2018 EAV | 2018 VILLAGE TAX | 2019 Estimated EAV | 2019 EST TAX | DOLLAR INCREASE | % CHANGE |
|-----------------|-----------|------------------|--------------------|--------------|-----------------|----------|
| \$300,000 | \$100,000 | \$648 | \$101,297 | \$663 | \$14 | 2.2% |
| \$400,000 | \$133,333 | \$865 | \$135,063 | \$883 | \$19 | 2.2% |
| \$500,000 | \$166,667 | \$1,081 | \$168,829 | \$1,104 | \$23 | 2.2% |
| \$600,000 | \$200,000 | \$1,297 | \$202,594 | \$1,325 | \$28 | 2.2% |

The proposed 2019 Village tax levy will result in a 2.2% increase to a typical property owner's tax bill for the Village of Libertyville that will be paid in 2020 (does not include schools and other taxing bodies).

The increase of 2.2% is driven in part by the issuance of new Limited Tax General Obligation Bonds in June, 2019. Funds from this bond issuance are supporting a limited amount of stormwater sewer improvements as well as repairs to aging Village facilities. Since the debt service on the new bonds is slightly higher than the old bonds being replaced, it was anticipated that a home valued at \$500,000 would experience a one-time increase of \$8. Net of the new debt issuance, the dollar increase in the tax levy for a typical home would be 1.4%, less than the 1.9% CPI used to prepare the tax levy.

The Village of Libertyville has a favorable tax rate in comparison to surrounding communities. The following table compares Libertyville's 2018 tax rate (taxes paid in 2019) 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 2018 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> |
|---------------------|---------------------|----------------------|----------------------|-----------------------|-------------------------------------|
| North Chicago | 5.616839 | - | 0.794084 | 6.410923 | \$10,685 |
| Waukegan | 3.030271 | - | 0.946210 | 3.976481 | \$6,627 |
| Round Lake Beach | 0.783479 | 1.069320 | 0.738583 | 2.591382 | \$4,319 |
| Mundelein | 1.419415 | - | 0.473570 | 1.892985 | \$3,155 |
| Grayslake | 0.548789 | 0.818505 | 0.463757 | 1.831051 | \$3,052 |
| Deerfield | 0.567732 | 0.625448 | 0.548122 | 1.741302 | \$2,902 |
| Lindenhurst | 0.359060 | 0.764690 | 0.459172 | 1.582922 | \$2,638 |
| Antioch | 1.024340 | 0.555892 | - | 1.580232 | \$2,634 |
| Buffalo Grove | 0.907405 | - | 0.479764 | 1.387169 | \$2,312 |
| Highland Park | 0.771777 | - | 0.535243 | 1.307020 | \$2,178 |
| Lake Forest | 1.278230 | - | - | 1.278230 | \$2,130 |
| Lake Bluff | 0.746993 | - | 0.476166 | 1.223159 | \$2,039 |
| Lincolnshire | 0.241003 | 0.751084 | - | 0.992087 | \$1,653 |
| Vernon Hills | - | 0.563712 | 0.410963 | 0.974675 | \$1,624 |
| Libertyville | 0.648492 | - | - | 0.648492 | \$1,081 |
| Gurnee | - | - | 0.500364 | 0.500364 | \$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.

Note Concerning Employees Covered by a Collective Bargaining Agreement

Employees covered by a collective bargaining agreement are compensated based on applicable State law as codified in the Illinois Public Labor Relations Act (5 ILCS 315) as well as the active collective bargaining agreements between the Village and its represented employee populations. The salaries for these positions are displayed for reference only on the subsequent charts accompanying this policy.

FULL TIME POSITIONS

| <u>Department</u> | <u>Position</u> | <u>17-18</u> | <u>18-19</u> | <u>19-20</u> | <u>20-21</u> |
|-------------------------------------|---|--------------|--------------|--------------|--------------|
| <u>Village Hall</u> | | | | | |
| | Village Administrator | 1 | 1 | 1 | 1 |
| | Deputy Village Administrator | 1 | 1 | 1 | 1 |
| | Facility Manager | 1 | 0 | 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 | 2 | 2 | 2 |
| | Cashier/Receptionist | 1 | 1 | 1 | 1 |
| | IT Coordinator (outsourced) | 1 | 0 | 0 | 0 |
| <u>Village Hall</u> | TOTAL | 11 | 8 | 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 | 1 | 1 | 1 |
| | Senior Project Engineer | 1 | 1 | 1 | 1 |
| | Project Engineer | 1 | 1 | 1 | 1 |
| | Engineering Technician | 1 | 1 | 1 | 1 |
| | Facility Manager | 0 | 1 | 1 | 1 |
| | Management Analyst | 0 | 1 | 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 | 14 | 14 | 14 |
| | Supervisor | 2 | 3 | 3 | 3 |
| | Water System Operator | 3 | 3 | 3 | 3 |
| | Equipment Mechanic I | 0 | 1 | 1 | 1 |
| | Asst. Supt. of Parks, Forestry & Grounds | 1 | 0 | 0 | 0 |
| | Arborist | 1 | 0 | 0 | 0 |
| | Assistant Arborist | 0 | 0 | 0 | 0 |
| | Parks Specialist | 2 | 0 | 0 | 0 |
| | Parks Maintenance Technician II | 3 | 0 | 0 | 0 |
| | Parks Maintenance Technician I | 1 | 0 | 0 | 0 |
| | <i>SUB-TOTAL</i> | 33 | 33 | 33 | 33 |

FULL TIME POSITIONS

| <u>Department</u> | <u>Position</u> | <u>17-18</u> | <u>18-19</u> | <u>19-20</u> | <u>20-21</u> |
|--|--|-------------------|-------------------|-------------------|-------------------|
| <u>Fleet Services</u> | | | | | |
| | Supervisor | 1 | 1 | 1 | 1 |
| | Equipment Mechanic 2 | 1 | 1 | 2 | 2 |
| | Equipment Mechanic 1 | 1 | 1 | 0 | 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 | 1 | 1 | 1 |
| | Wastewater Operator Assistant | 0 | 1 | 0 | 0 |
| | <i>SUB-TOTAL</i> | <u>5</u> | <u>5</u> | <u>4</u> | <u>4</u> |
| <u>Sports Complex</u> | | | | | |
| | Parks Maintenance Technician II (outsourced) | 0 | 0 | 0 | 0 |
| | Parks Maintenance Technician I (outsourced) | 0 | 0 | 0 | 0 |
| | <i>SUB-TOTAL</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>Public Works</u> | | | | | |
| | TOTAL | 41 | 41 | 40 | 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 | 3 | 3 | 3 |
| | Police Lieutenant | 4 | 4 | 4 | 4 |
| | Police Sergeant | 4 | 4 | 4 | 4 |
| | Police Officers | 29 | 29 | 30 | 30 |
| | Community Service Officers | 2 | 2 | 2 | 3 |
| | TOTAL | 47 | 46 | 47 | 48 |
| <u>Fire Department</u> | | | | | |
| | Fire Chief | 1 | 1 | 1 | 1 |
| | Deputy Fire Chief | 1 | 1 | 1 | 1 |
| | Assistant Fire Chief | 4 | 4 | 4 | 3 |
| | Administrative Assistant I | 1 | 1 | 1 | 1 |
| | Fire Lieutenant | 9 | 9 | 9 | 10 |
| | Firefighter/Paramedic | 27 | 27 | 27 | 27 |
| | 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 | 2 | 2 | 2 |
| | Administrative Assistant II | 1 | 1 | 1 | 1 |
| | TOTAL | 8 | 7 | 7 | 7 |
| <u>TOTAL OF ALL FULL TIME POSITIONS</u> | | <u>161</u> | <u>156</u> | <u>156</u> | <u>157</u> |

**VILLAGE OF LIBERTYVILLE
CLASSIFICATION & COMPENSATION PLAN
FY 2020-2021**

| Collective Bargaining Units | <u>Range</u> |
|--|-----------------------------------|
| <u>Fire Union</u> | |
| Firefighter/Paramedic | \$66,116 - \$86,813 - \$107,509 |
| Lieutenant/Paramedic | \$108,127 - \$116,758 - \$125,388 |
| Lieutenant/Paramedic (Over 20 Years) | \$109,067 - \$117,228 - \$125,388 |
| <u>Police Patrol Union</u> | |
| Patrol Officer | \$69,875 - \$89,179 - \$108,482 |
| <u>Police Sergeant Union</u> | |
| Police Sergeant | \$109,755 - \$118,429 - \$127,103 |
| <u>Public Works Union</u> | |
| Maintenance Technician | \$43,949 - \$57,104 - \$70,259 |
| Equipment Mechanic I | \$52,241 - \$67,879 - \$83,516 |
| Equipment Mechanic II | \$54,885 - \$71,313 - \$87,741 |
| Water System Operator | \$52,241 - \$67,879 - \$83,516 |
| Supervisor | \$61,483 - \$79,886 - \$98,289 |
| Administrative & Services | <u>Range</u> |
| <u>Grade A1</u> | \$40,905 - \$51,132 - \$61,358 |
| Police Records Assistant Cashier/Receptionist | |
| <u>Grade A2</u> | \$45,369 - \$56,813 - \$68,052 |
| Accounting Assistant I | |

| | |
|----------------------------|--------------------------------|
| <u>Grade A3</u> | \$47,248 - \$59,061 - \$70,873 |
| Accounting Assistant II | |
| Administrative Assistant I | |
| Public Services Officer | |
| Permit Clerk | |

| | |
|-----------------------------|--------------------------------|
| <u>Grade A4</u> | \$48,504 - \$60,630 - \$72,756 |
| Administrative Assistant II | |

| | |
|---------------------|--------------------------------|
| <u>Grade A5</u> | \$55,737 - \$69,672 - \$83,607 |
| Executive Assistant | |

Technicians & Trades

| | |
|-------------------------------|--------------------------------|
| <u>Grade T1</u> | \$45,369 - \$56,813 - \$68,053 |
| Wastewater Operator Assistant | |

| | |
|---------------------------------------|--------------------------------|
| <u>Grade T2</u> | \$59,281 - \$74,102 - \$88,922 |
| Wastewater Equipment Technician | |
| Wastewater Treatment Plant Operator I | |

| | |
|--|--------------------------------|
| <u>Grade T3</u> | \$65,869 - \$82,336 - \$98,804 |
| Building & Compliance Inspector | |
| Electrical Inspector | |
| Engineering Technician | |
| Plumbing & Mechanical Inspector | |
| Wastewater Treatment Plant Operator II | |

Professional

Range

| | |
|----------------------------------|--------------------------------|
| <u>Grade P1</u> | \$64,170 - \$80,214 - \$96,257 |
| Associate Planner | |
| Recreation & SC Business Manager | |

| | |
|------------------|---------------------------------|
| <u>Grade P2</u> | \$69,818 - \$87,273 - \$104,728 |
| Plan Reviewer | |
| Project Engineer | |
| Senior Planner | |

| | |
|----------------------------------|----------------------------------|
| <u>Grade P3</u> | \$88,335 - \$110,418 - \$132,502 |
| Economic Development Coordinator | |
| Senior Project Engineer | |

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

\$50,854 - \$66,109 - \$81,365

Management Analyst
Police Support Services Manager
Recreation Supervisor**Grade M2**

\$64,445 - \$83,778 - \$103,111

Assistant Director of Public Works
Facility Manager
Recreation Manager**Grade M3**

\$78,037 - \$101,448 - \$124,859

Assistant Finance Director
Wastewater Treatment Plant Superintendent
Superintendent of Public Works**Grade M4**

\$83,235 - \$108,205 - \$133,175

Building Commissioner
Deputy Director of Public Works**Grade M5**

\$86,261 - \$112,140 - \$138,017

Assistant Fire Chief
Police Lieutenant**Grade M6**

\$96,924 - \$126,000 - \$155,077

Deputy Police Chief
Deputy Fire Chief
Village Engineer**Executives****Range****Grade D1**

\$97,849 - \$136,987 - \$182,650

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**

\$110,487 - \$165,731 - \$220,975

Village Administrator

Grade D3

\$129,649 - \$194,473 - \$259,298

Vacant

Village of Libertyville Part-Time Pay Scale - FY 2020-2021

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

| Position | Hourly Pay Range (5/1/2020-12/31/2020) | Hourly Pay Range (1/1/2021-4/30/2021) |
|----------------------------------|---|--|
| Accounting Assistant | \$15.00-\$30.00 | \$15.00-\$30.00 |
| Birthday Party Attendant | \$10.00-\$13.75 | \$11.00-\$14.75 |
| Camp Counselor | \$10.00-\$13.75 | \$11.00-\$14.75 |
| Camp Supervisors | \$10.00-\$17.25 | \$11.00-\$18.25 |
| Climbing Mountain Staff | \$10.00-\$16.75 | \$11.00-\$17.75 |
| Communications Specialist | \$15.00-\$30.00 | \$15.00-\$30.00 |
| Community Service Officer (CSO) | \$15.00-\$30.00 | \$15.00-\$30.00 |
| Concessions Attendant | \$10.00-\$13.75 | \$11.00-\$14.75 |
| Concessions Leader | \$10.00-\$16.75 | \$11.00-\$17.75 |
| Crossing Guard | \$14.00-\$18.00 | \$14.00-\$18.00 |
| Dance Teacher | \$10.25-\$40.00 | \$11.00-\$40.00 |
| Desk Attendant | \$10.00-\$13.75 | \$11.00-\$14.75 |
| Fire Inspector | \$10.25-\$40.00 | \$11.00-\$40.00 |
| Fitness Instructors | \$10.25-\$40.00 | \$11.00-\$40.00 |
| Human Resources Coordinator | \$20.00-\$35.00 | \$20.00-\$35.00 |
| Intern | \$10.00-\$25.00 | \$11.00-\$25.00 |
| Manager-on-Duty | \$10.00-\$17.25 | \$11.00-\$18.25 |
| Office Assistant | \$15.00-\$30.00 | \$15.00-\$30.00 |
| Personal Trainers | \$10.25-\$40.00 | \$11.00-\$40.00 |
| Pool Attendant | \$10.00-\$13.75 | \$11.00-\$14.75 |
| Pool Lifeguard | \$10.00-\$13.75 | \$11.00-\$14.75 |
| Preschool Teacher | \$10.00-\$16.75 | \$11.00-\$17.75 |
| Recreation and Sport Instructors | \$10.25-\$40.00 | \$11.00-\$40.00 |
| Recreation Program Leader | \$10.00-\$17.25 | \$11.00-\$18.25 |
| Recreation Specialist | \$10.25-\$30.00 | \$11.00-\$30.00 |
| Seasonal Laborers | \$10.00-\$13.75 | \$11.00-\$14.75 |
| Swim Lesson Instructor | \$10.00-\$17.25 | \$11.00-\$18.25 |
| Swim Team Leader/Coach | \$10.00-\$30.00 | \$11.00-\$30.00 |

Part-time employees under the age of 18 working less than 650 hours per year may be paid the Youth Minimum Wage of \$8 per hour between 5/1/2020 and 12/31/2020 and \$8.50 per hour between 1/1/2021 and 4/30/2021.

VILLAGE OF LIBERTYVILLE
CLASSIFICATION & COMPENSATION PLAN
FLSA Classifications

| | | |
|----------|------------------|------------|
| Unions | All Positions | Non-Exempt |
| 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 | Utility Fund | Storm Water Sewer Fund | Sports Complex Fund | Commuter Parking Fund | Technology Equipment Replacement Fund | Vehicle Replacement Fund |
| Village Administrator | 60% | 20% | 10% | 10% | | | |
| Deputy Village Administrator | 60% | 20% | 10% | 10% | | | |
| Finance Director | 65% | 15% | 10% | 10% | | | |
| Fire Chief | 100% | | | | | | |
| Police Chief | 100% | | | | | | |
| Community Development Director | 100% | | | | | | |
| Public Works Director | 15% | 75% | 10% | | | | |
| Recreation and Sports Complex Director | 30% | | | 70% | | | |
| Administration Staff: | | | | | | | |
| Executive Assistant | 100% | | | | | | |
| Finance Staff: | | | | | | | |
| Assistant Finance Director | 50% | 50% | | | | | |
| Accounting Assistant II | 50% | 40% | | 10% | | | |
| Accounting Assistant II | 30% | 70% | | | | | |
| Cashier/Receptionist | 60% | 40% | | | | | |
| Community Development Staff | 100% | | | | | | |
| Recreation and Sports Complex Staff: | | | | | | | |
| Recreation & SC Business Manager | 80% | | | 20% | | | |
| Administrative Assistant I | 100% | | | | | | |
| Fitness Supervisor | | | | 100% | | | |
| Recreation Staff | 100% | | | | | | |
| Sports Complex Staff | | | | 100% | | | |
| Public Works Staff: | | | | | | | |
| Village Engineer | 50% | 40% | 10% | | | | |
| Other 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% | | | | | |
| Parks Staff | 100% | | | | | | |
| Stormwater Sewer Staff (General) | 50% | | 50% | | | | |
| Stormwater Sewer Staff (Utility) | 10% | 40% | 50% | | | | |
| Streets Staff | 80% | 20% | | | | | |
| Utilities Staff | 10% | 90% | | | | | |
| Vehicle Maintenance Staff | | | | | | | 100% |
| Wastewater Treatment Plant Staff | | 100% | | | | | |
| Fire Personnel | 100% | | | | | | |
| Police Personnel except: | 100% | | | | | | |
| Community Service Officers | 50% | | | | 50% | | |
| Community Service Officer - Weekend | 100% | | | | | | |
| Records Assistants | 85% | | | | 15% | | |
| Administrative Assistant II | 85% | | | | 15% | | |



VILLAGE OF LIBERTYVILLE
CAPITAL IMPROVEMENT PROJECT SUMMARY

The Village of Libertyville adopted a comprehensive Capital Improvement Plan (CIP) in 2019. The CIP, updated annually in advance of the operating budget process, identifies a rolling ten years of capital needs for the Village of Libertyville. Proposed projects for a given fiscal year are then vetted for inclusion in each year’s annual budget. While the complete CIP is a standalone document, each project year is incorporated in the corresponding annual budget document. This section serves to outline the projects budgeted for funding in the current budget year.

Capital improvements are considered major construction projects or major improvements to the Village’s infrastructure that have a long useful life (generally greater than one year). Projects included in the CIP are typically greater than \$25,000 and many projects are highly visible to the community. Operating expenses are not considered capital projects.

The information contained in this section includes: 1) Project aggregate budget totals by Category and Fund; 2) List of individual budgeted capital projects included in the current year budget; 3) Cash flow summaries for all funds containing capital projects or capital transfers over a five-year period; and 4) Individual project data sheets for each project included in the current year budget.

Finally, it is important to also recognize that 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 a capital project are detailed within each project’s individual data sheet.

Capital Expenditures by Type – Fiscal Year 2020-2021

| | |
|--------------------------|----------------------------|
| Bridges | \$105,000 |
| Buildings | \$678,566 |
| Equipment: Computers | \$140,000 |
| Equipment: Miscellaneous | \$28,500 |
| Park Improvements | \$483,800 |
| Parking | \$355,000 |
| Sanitary Sewer | \$642,500 |
| Storm Sewer/Drainage | \$2,565,837 |
| Street Paving | \$825,000 |
| Street Reconstruction | \$1,641,900 |
| Streetscape | \$197,500 |
| Vehicles | \$1,287,033 |
| Wastewater | \$983,200 |
| Water Distribution | \$1,380,000 |
| TOTAL | <u>\$11,313,836</u> |

Capital Expenditures by Fund – Fiscal Year 2020-2021

| | |
|---|----------------------------|
| Motor Fuel Tax Fund | \$1,511,900 |
| Tax Increment Financing District Fund | \$255,000 |
| Hotel/Motel Tax Fund | \$92,093 |
| Commuter Parking Fund | \$100,000 |
| Utility Fund | \$3,005,700 |
| Stormwater Sewer Fund | \$2,565,837 |
| Vehicle Maintenance and Replacement Service Fund | \$1,315,533 |
| Technology Equipment and Replacement Service Fund | \$140,000 |
| Project Fund | \$1,257,500 |
| Park Improvement Fund | \$483,800 |
| Public Building Improvement Fund | \$436,473 |
| Libertyville Sports Complex Fund | \$150,000 |
| TOTAL | <u>\$11,313,836</u> |



Village of Libertyville List of Capital Projects Fiscal Year 2020-2021

Final 2.3.2020

| Fund | Project Number | Project Name | Project Type | Cost |
|---|----------------|--|--------------------|--------------------|
| Commuter Parking Fund | | | | |
| | CD-INF-001 | Downtown Metra Parking Lot (Engineering) | New Project | \$50,000 |
| | PW-INF-001 | Commuter Parking Maintenance | Annual Program | \$50,000 |
| Fund Total | | | | \$100,000 |
| Hotel/Motel Tax Fund | | | | |
| | PW-FAC-005 | Adler Center - Paint & Plaster Repairs | New Project | \$29,441 |
| | PW-FAC-006 | Adler Center - Walls and Stucco | New Project | \$32,652 |
| | PW-FAC-026 | Civic Center - Joint HVAC Project | Continuing Project | \$30,000 |
| Fund Total | | | | \$92,093 |
| Motor Fuel Tax Fund | | | | |
| | PW-ST-006 | Annual Road Program - MFT Share | Annual Program | \$250,000 |
| | PW-ST-007 | Rockland Road Reconstruction | Continuing Project | \$1,156,900 |
| | PW-ST-008 | Rockland Road Bridge Replacement | Continuing Project | \$105,000 |
| Fund Total | | | | \$1,511,900 |
| Park Improvement Fund | | | | |
| | ADM-PMP-001 | Charles Brown Site Improvements | New Project | \$328,800 |
| | PW-PARKS-001 | Pool MEP Audit - Riverside & Adler | New Project | \$60,000 |
| | PW-PARKS-002 | Butler Lake - Lot Resurfacing (Eng.) | New Project | \$20,000 |
| | PW-PARKS-011 | Shoreline Plant Maintenance | Annual Program | \$45,000 |
| | PW-PARKS-012 | Pond & Lake Management | Annual Program | \$30,000 |
| Fund Total | | | | \$483,800 |
| Project Fund | | | | |
| | CD-SC-001 | Downtown Directories | New Project | \$37,500 |
| | CD-SC-005 | Corridor Study - N. Milwaukee | Continuing Project | \$60,000 |
| | PW-SDW-001 | Downtown Crosswalk Repairs | Annual Program | \$35,000 |
| | PW-SDW-002 | Sidewalk Replacement | Annual Program | \$125,000 |
| | PW-ST-001 | Crack Sealing | Annual Program | \$35,000 |
| | PW-ST-002 | Pavement Patching | Annual Program | \$150,000 |
| | PW-ST-003 | Annual Road Program - Project Fund | Annual Program | \$600,000 |
| | PW-ST-004 | Thermoplastic Pavement Marking | Annual Program | \$40,000 |
| | PW-ST-005 | Streetlight Replacements | Annual Program | \$100,000 |
| | PW-ST-009 | St. Mary's Road Quiet Zone | Continuing Project | \$75,000 |
| Fund Total | | | | \$1,257,500 |
| Public Building Improvement Fund | | | | |
| | ADM-FAC-003 | Village Hall Bathroom Floor Replacement | Continuing Project | \$25,000 |
| | FD-FAC-001 | Fire Station HVAC Replacement | New Project | \$11,000 |
| | FD-FAC-003 | Apparatus Bay Floor Replacement - Station 2 | Continuing Project | \$50,000 |
| | FD-FAC-006 | Garage Door Replacement - Station 3 | New Project | \$50,000 |
| | PD-FAC-001 | Schertz Police Reconfiguration (Eng.) | New Project | \$20,000 |
| | PW-FAC-001 | 600 North Ave - Chainlink Replacement | New Project | \$32,118 |
| | PW-FAC-002 | 600 North Ave - Garage Operators Replacement | New Project | \$73,872 |
| | PW-FAC-015 | Schertz - Phase 2 BAS Upgrades | Continuing Project | \$47,094 |
| | PW-FAC-016 | Schertz - Generator Replacement | New Project | \$80,295 |
| | PW-FAC-018 | 544 North Ave - Asphalt Replacement | New Project | \$47,094 |
| Fund Total | | | | \$436,473 |



Village of Libertyville List of Capital Projects Fiscal Year 2020-2021

Final 2.3.2020

| Fund | Project Number | Project Name | Project Type | Cost |
|--|----------------|---|--------------------|--------------------|
| Sports Complex Fund | | | | |
| | RSC-FAC-003 | Exterior Painting & Caulking | New Project | \$150,000 |
| Fund Total | | | | \$150,000 |
| Stormwater Sewer Fund | | | | |
| | ADM-SW-001 | Stormwater Utility Rate Study | Continuing Project | \$40,000 |
| | PW-SW-001(a) | Rockland Road Stormwater Improvements (Eng.) | New Project | \$1,091,677 |
| | PW-SW-001(b) | Burdick & Ames Stormwater Improvements (Eng.) | New Project | \$1,084,160 |
| | PW-SW-002 | Storm Sewer Improvements - Miscellaneous | Annual Program | \$50,000 |
| | PW-SW-003 | Cleaning and Televising of Storm Sewers | Annual Program | \$100,000 |
| | PW-SW-004 | Storm Sewer Structure Cleaning | Annual Program | \$75,000 |
| | PW-SW-005 | Storm Sewer Point Repairs | Annual Program | \$100,000 |
| | PW-SW-006 | Charles Brown Reservoir Annual Maintenance | Annual Program | \$25,000 |
| Fund Total | | | | \$2,565,837 |
| Technology Equipment and Replacement Service Fund | | | | |
| | ADM-IT-003 | Annual Hardware Replacement | Annual Program | \$50,000 |
| | ADM-IT-008 | Phone System Replacement | Annual Program | \$20,000 |
| | ADM-IT-009 | SAN Storage and Server Replacement | New Project | \$70,000 |
| Fund Total | | | | \$140,000 |
| TIF Fund | | | | |
| | CD-TIF-001 | East Parking Lot at School St. | Continuing Project | \$180,000 |
| | CD-TIF-002 | Church St. Parking Deck Monument Sign | New Project | \$75,000 |
| Fund Total | | | | \$255,000 |
| Utility Fund | | | | |
| | PW-SS-004 | Emergency Generator at Route 45 - Eng. & Const. | New Project | \$192,500 |
| | PW-SS-005 | Annual Sewer Televising Inspection | Annual Program | \$100,000 |
| | PW-SS-006 | Lining and Point Repairs Construction | Annual Program | \$150,000 |
| | PW-SS-007 | Manhole Repairs - Various Locations | Annual Program | \$100,000 |
| | PW-SS-009 | Flow Monitoring and Smoke Testing Program | Annual Program | \$100,000 |
| | PW-WATER-002 | Annual Watermain Replacement Program | Annual Program | \$350,000 |
| | PW-WATER-003 | Meter Replacement - Manual Meter Upgrade | Annual Program | \$40,000 |
| | PW-WATER-004 | Radio Read Touchpad - Replace Meter Heads | Annual Program | \$25,000 |
| | PW-WATER-005 | Fire Hydrant Replacements | Annual Program | \$30,000 |
| | PW-WATER-006 | New Valve Insertions | Annual Program | \$25,000 |
| | PW-WATER-007 | Miscellaneous System Repairs | Annual Program | \$50,000 |
| | PW-WATER-008 | East Park 16" Watermain (5th to Hough) | New Project | \$150,000 |
| | PW-WATER-009 | West Park 16" Watermain (Dawes to Dymond) | New Project | \$560,000 |
| | PW-WATER-012 | Distribution System SCADA Improvements | New Project | \$150,000 |
| | PW-WWTP-001 | Plant SCADA System - Phase I | New Project | \$547,200 |
| | PW-WWTP-005 | Screen & Grit Bldg. - Replace Interior Lights | New Project | \$33,000 |
| | PW-WWTP-010 | Control Bldg. - Turbo Blowers (Eng.) | New Project | \$50,000 |
| | PW-WWTP-012 | Filter Bldg. - Automate Sludge Pumping | New Project | \$36,000 |
| | PW-WWTP-014 | Digester Complex - Leak Repair | New Project | \$25,000 |
| | PW-WWTP-017 | Chlorine Tank - Replacement Piping | New Project | \$43,000 |
| | PW-WWTP-018 | Primary Clarifiers A - Sludge Wasting Automation | New Project | \$31,000 |
| | PW-WWTP-019 | Primary Clarifiers A - Wetwell Control | New Project | \$32,000 |
| | PW-WWTP-021 | Aeration Tanks A - DO Monitoring and Control (Eng.) | New Project | \$40,000 |
| | PW-WWTP-022 | Secondary Clarifiers A - Sludge Wasting Automation | New Project | \$31,000 |
| | PW-WWTP-025 | Aeration Tanks B - DO Monitoring and Control (Eng.) | New Project | \$45,000 |
| | PW-WWTP-028 | Aeration Tank B - Painting | New Project | \$70,000 |
| Fund Total | | | | \$3,005,700 |



**Village of Libertyville
List of Capital Projects
Fiscal Year 2020-2021**

Final 2.3.2020

| Fund | Project Number | Project Name | Project Type | Cost |
|---|-----------------------|--|---------------------|---------------------|
| Vehicle Maintenance and Replacement Service Fund | | | | |
| | CD-FLEET-001 | Electric Vehicle Pilot Program | New Project | \$35,000 |
| | FD-EQU-002 | Hurst Extrication Tools - Fire Station 2 | New Project | \$28,500 |
| | FD-FLEET-003 | Ambulance Replacement - A461 | New Project | \$318,000 |
| | FD-FLEET-009 | Quint QT463/Engine Replacement | New Project | \$675,000 |
| | PD-FLEET-001 | Police Interceptors | Annual Program | \$150,000 |
| | PD-FLEET-002 | Community Service Officer Vehicles | New Project | \$36,000 |
| | PW-FLEET-006 | Unit P-4 - Parks | New Project | \$26,690 |
| | PW-FLEET-007 | Unit P-5 - Ford F350 | New Project | \$46,343 |
| Fund Total | | | | \$1,315,533 |
| FY 2020-2021 Total | | | | \$11,313,836 |

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

| Source | 2021 | 2022 | 2023 | 2024 | 2025 | |
|--|------------|-------------|-------------|-------------|-------------|-------------|
| General Fund | | | | | | |
| Beginning Balance | 10,746,982 | 9,798,516 | 9,732,741 | 8,655,915 | 6,796,746 | |
| Revenues and Other Fund Sources | | | | | | |
| <i>Revenue</i> | | | | | | |
| Operating Income from Five-Year Plan | 2,326,962 | 1,679,130 | 951,155 | 219,548 | (545,987) | |
| Repayment of Loan from Stormwater Fund | 0 | 212,158 | 212,158 | 212,158 | 212,158 | |
| <i>Total</i> | 2,326,962 | 1,891,288 | 1,163,313 | 431,706 | (333,829) | |
| Total Revenues and Other Fund Sources | 2,326,962 | 1,891,288 | 1,163,313 | 431,706 | (333,829) | |
| Total Funds Available | 13,073,944 | 11,689,804 | 10,896,054 | 9,087,621 | 6,462,917 | |
| Expenditures and Uses | | | | | | |
| <i>Capital Projects & Equipment</i> | | | | | | |
| <i>Fire Department</i> | | | | | | |
| Rescue Air Bag Kits | FD-EQU-001 | 0 | 0 | (32,000) | 0 | 0 |
| <i>Total</i> | | 0 | 0 | (32,000) | 0 | 0 |
| <i>Other Uses</i> | | | | | | |
| Capital Transfer for Sports Complex Fund | | (75,000) | 0 | 0 | 0 | 0 |
| Loan to Stormwater Fund | | (1,000,000) | 0 | 0 | 0 | 0 |
| Sports Complex Debt Subsidy | | (1,350,428) | (1,357,051) | (1,608,127) | (1,690,863) | (1,782,744) |
| SRACLC Levy to Park Improvement Fund | | (50,000) | (50,000) | (50,000) | (50,000) | (50,000) |
| Transfer to Fleet | | (500,000) | (500,012) | (500,012) | (500,012) | (500,012) |
| Transfer to Park Improvement Fund | | (250,000) | 0 | 0 | 0 | 0 |
| Transfer to TERF (Public Safety) | | (50,000) | (50,000) | (50,000) | (50,000) | (50,000) |
| <i>Total</i> | | (3,275,428) | (1,957,063) | (2,208,139) | (2,290,875) | (2,382,756) |
| Total Expenditures and Uses | | (3,275,428) | (1,957,063) | (2,240,139) | (2,290,875) | (2,382,756) |
| Change in Fund Balance | | (948,466) | (65,775) | (1,076,826) | (1,859,169) | (2,716,585) |
| Ending Balance | | 9,798,516 | 9,732,741 | 8,655,915 | 6,796,746 | 4,080,161 |

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

| Source | 2021 | 2022 | 2023 | 2024 | 2025 | |
|--|------------|-----------|-----------|-------------|-------------|-----------|
| Commuter Parking Fund | | | | | | |
| Beginning Balance | 638,215 | 639,831 | 564,831 | 514,831 | (1,210,169) | |
| Revenues and Other Fund Sources | | | | | | |
| <i>Revenue</i> | | | | | | |
| Metra Grant (Anticipated) | 0 | 0 | 0 | 300,000 | 0 | |
| Operating Income (Five Year Average) | 101,616 | 125,000 | 125,000 | 125,000 | 125,000 | |
| State Capital Grant | 0 | 750,000 | 0 | 0 | 0 | |
| <i>Total</i> | 101,616 | 875,000 | 125,000 | 425,000 | 125,000 | |
| Total Revenues and Other Fund Sources | 101,616 | 875,000 | 125,000 | 425,000 | 125,000 | |
| Total Funds Available | 739,831 | 1,514,831 | 689,831 | 939,831 | (1,085,169) | |
| Expenditures and Uses | | | | | | |
| <i>Capital Projects & Equipment</i> | | | | | | |
| <u>Community Development</u> | | | | | | |
| Downtown Metra Parking Lot | CD-INF-001 | (50,000) | 0 | (75,000) | (1,500,000) | 0 |
| <i>Total</i> | | (50,000) | 0 | (75,000) | (1,500,000) | 0 |
| <u>Public Works Department</u> | | | | | | |
| Commuter Parking Maintenance | PW-INF-001 | (50,000) | (50,000) | (50,000) | (50,000) | (50,000) |
| Lake Street and School Street Parking Lots | PW-INF-002 | 0 | 0 | 0 | (50,000) | (250,000) |
| Newberry Metra Lot | PW-INF-003 | 0 | 0 | (50,000) | (550,000) | 0 |
| Prairie Crossing Train Station North Parking Lot | PW-INF-005 | 0 | (900,000) | 0 | 0 | 0 |
| <i>Total</i> | | (50,000) | (950,000) | (100,000) | (650,000) | (300,000) |
| Total Expenditures and Uses | | (100,000) | (950,000) | (175,000) | (2,150,000) | (300,000) |
| Change in Fund Balance | 1,616 | (75,000) | (50,000) | (1,725,000) | (175,000) | |
| Ending Balance | 639,831 | 564,831 | 514,831 | (1,210,169) | (1,385,169) | |

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

| Source | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|-----------------|------------------|------------------|------------------|-----------------|
| Hotel/Motel Tax Fund | | | | | |
| Beginning Balance | 518,633 | 429,586 | 304,944 | 56,944 | 16,859 |
| Revenues and Other Fund Sources | | | | | |
| <i>Revenue</i> | | | | | |
| Operating Income (Five Year Average) | 3,046 | 26,000 | 26,000 | 26,000 | 26,000 |
| <i>Total</i> | 3,046 | 26,000 | 26,000 | 26,000 | 26,000 |
| Total Revenues and Other Fund Sources | 3,046 | 26,000 | 26,000 | 26,000 | 26,000 |
| Total Funds Available | 521,679 | 455,586 | 330,944 | 82,944 | 42,859 |
| Expenditures and Uses | | | | | |
| <i>Capital Projects & Equipment</i> | | | | | |
| <u>Public Works Department</u> | | | | | |
| Adler Center - Paint & Plaster Repairs | PW-FAC-005 | (29,441) | 0 | 0 | 0 |
| Adler Center - Walls and Stucco | PW-FAC-006 | (32,652) | 0 | 0 | 0 |
| Adler Center - Wood Window Frames | PW-FAC-007 | 0 | (47,642) | 0 | 0 |
| Civic Center - Asphalt Repairs | PW-FAC-008 | 0 | 0 | 0 | (27,391) |
| Civic Center - Boiler Replacment | PW-FAC-009 | 0 | 0 | (64,000) | 0 |
| Civic Center - Elevator Cylinder | PW-FAC-010 | 0 | 0 | (32,000) | 0 |
| Civic Center - Elevator Hydraulic Pumps | PW-FAC-011 | 0 | 0 | (77,000) | 0 |
| Civic Center - Generator | PW-FAC-012 | 0 | 0 | (101,000) | 0 |
| Civic Center - Restroom Renovation | PW-FAC-013 | 0 | 0 | 0 | (38,694) |
| Civic Center - Roof Replacement | PW-FAC-014 | 0 | (103,000) | 0 | 0 |
| Civic Center HVAC Joint Agreement | PW-FAC-026 | (30,000) | 0 | 0 | 0 |
| <i>Total</i> | | (92,093) | (150,642) | (274,000) | (66,085) |
| Total Expenditures and Uses | | (92,093) | (150,642) | (274,000) | (66,085) |
| Change in Fund Balance | (89,047) | (124,642) | (248,000) | (40,085) | 26,000 |
| Ending Balance | 429,586 | 304,944 | 56,944 | 16,859 | 42,859 |

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

| Source | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|-----------|-------------|-----------|-----------|-----------|
| Motor Fuel Tax Fund | | | | | |
| Beginning Balance | 1,248,300 | 603,067 | 993,067 | 1,193,067 | 1,412,767 |
| Revenues and Other Fund Sources | | | | | |
| <i>Revenue</i> | | | | | |
| State MFT Distributions and Interest | 866,667 | 850,000 | 850,000 | 850,000 | 850,000 |
| <i>Total</i> | 866,667 | 850,000 | 850,000 | 850,000 | 850,000 |
| Total Revenues and Other Fund Sources | 866,667 | 850,000 | 850,000 | 850,000 | 850,000 |
| Total Funds Available | 2,114,967 | 1,453,067 | 1,843,067 | 2,043,067 | 2,262,767 |
| Expenditures and Uses | | | | | |
| <i>Capital Projects & Equipment</i> | | | | | |
| <u>Public Works Department</u> | | | | | |
| Road Program MFT | PW-ST-006 | (250,000) | (250,000) | (250,000) | (250,000) |
| Rockland Road Reconstruction | PW-ST-007 | (1,156,900) | 0 | 0 | 0 |
| Rockland Road Bridge Replacement | PW-ST-008 | (105,000) | (210,000) | (400,000) | 0 |
| <i>Total</i> | | (1,511,900) | (460,000) | (630,300) | (250,000) |
| Total Expenditures and Uses | | (1,511,900) | (460,000) | (630,300) | (250,000) |
| Change in Fund Balance | (645,233) | 390,000 | 200,000 | 219,700 | 600,000 |
| Ending Balance | 603,067 | 993,067 | 1,193,067 | 1,412,767 | 2,012,767 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-ST-008
Project Name Rockland Road Bridge Replacement



Type Improvement **Department** Public Works Department
Useful Life 50 years **Contact** Public Works Director
Category Bridges
Project Scope New Project

Description

Total Project Cost: \$1,095,300

In March 2018, the decorative steel truss on top of the bridge had to be removed as it was in a state of deterioration and could collapse under its own weight. The steel truss was removed shortly thereafter this determination. The bridge provides two way vehicular traffic and has a bike lane on the south end. The bridge was last replaced several decades ago and is in need of replacement.

Justification

The bridge is equally owned and maintained by both the Village and Township. Construction is anticipated to occur in 2023 and cost approximately \$2,900,000. The Village and Township have secured the use Federal STP-Br Funds, which will cover 80% of the project (engineering & construction) costs.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------------------|----------------|----------------|----------------|----------------|------|------------------|
| Planning/Design/Engineering | 105,000 | 210,000 | 200,000 | 233,500 | | 748,500 |
| Construction/Maintenance | | | 200,000 | 146,800 | | 346,800 |
| Total | 105,000 | 210,000 | 400,000 | 380,300 | | 1,095,300 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|---------------------|----------------|----------------|----------------|----------------|------|------------------|
| Motor Fuel Tax Fund | 105,000 | 210,000 | 400,000 | 380,300 | | 1,095,300 |
| Total | 105,000 | 210,000 | 400,000 | 380,300 | | 1,095,300 |

Budget Impact/Other

Staff anticipates a savings of \$5,000/year in critical repairs.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|------|------|------|---------------|------|---------------|
| Maintenance | | | | -5,000 | | -5,000 |
| Total | | | | -5,000 | | -5,000 |

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

| Source | 2021 | 2022 | 2023 | 2024 | 2025 | |
|--|------------------|----------------|------------------|------------------|--------------------|-----------|
| Park Improvement Fund | | | | | | |
| Beginning Balance | 897,279 | 564,426 | (522,974) | (1,017,724) | (1,365,824) | |
| Revenues and Other Fund Sources | | | | | | |
| <i>Revenue</i> | | | | | | |
| Park Impact Fees | 76,750 | 50,000 | 50,000 | 25,000 | 25,000 | |
| SRACLC Levy from General Fund | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | |
| Transfer from General Fund | 250,000 | 0 | 0 | 0 | 0 | |
| <i>Total</i> | 376,750 | 100,000 | 100,000 | 75,000 | 75,000 | |
| Total Revenues and Other Fund Sources | 376,750 | 100,000 | 100,000 | 75,000 | 75,000 | |
| Total Funds Available | 1,274,029 | 664,426 | (422,974) | (942,724) | (1,290,824) | |
| Expenditures and Uses | | | | | | |
| <i>Capital Projects & Equipment</i> | | | | | | |
| <u>Administration & Finance</u> | | | | | | |
| Charles Brown Site Improvements | ADM-PMP-001 | (328,800) | 0 | 0 | 0 | |
| Nicholas-Dowden Site Improvements | ADM-PMP-002 | 0 | (815,150) | 0 | 0 | |
| Greentree Site Improvements | ADM-PMP-003 | 0 | 0 | (239,750) | 0 | |
| Blueberry Site Improvements | ADM-PMP-004 | 0 | 0 | 0 | (178,100) | |
| Paul Neal Site Improvements | ADM-PMP-005 | 0 | 0 | 0 | 0 | (462,375) |
| <i>Total</i> | | (328,800) | (815,150) | (239,750) | (178,100) | (462,375) |
| <u>Public Works Department</u> | | | | | | |
| Pool MEP Audit - Riverside & Adler | PW-PARKS-001 | (60,000) | 0 | 0 | 0 | 0 |
| Butler Lake - Commuter Lot Resurfacing | PW-PARKS-002 | (20,000) | (100,000) | 0 | 0 | 0 |
| Crawford House Renovation | PW-PARKS-003 | 0 | (75,000) | 0 | 0 | 0 |
| Pool MEP Action Plan | PW-PARKS-004 | 0 | (66,000) | 0 | 0 | 0 |
| Riverside Park Tennis Court Surfacing | PW-PARKS-005 | 0 | 0 | (55,000) | 0 | 0 |
| Charles Brown Parking Lot Resurfacing | PW-PARKS-006 | 0 | (56,250) | (225,000) | 0 | 0 |
| Adler Pool Concrete Deck Repair | PW-PARKS-007 | 0 | 0 | 0 | (80,000) | 0 |
| Lightning Predictor Replacements | PW-PARKS-008 | 0 | 0 | 0 | (25,000) | 0 |
| Adler Park Upper Lot Resurfacing | PW-PARKS-009 | 0 | 0 | 0 | (65,000) | (325,000) |
| Sports Complex Hockey Dasher Board Resurfacing | PW-PARKS-010 | 0 | 0 | 0 | 0 | (100,000) |
| Shoreline Plant Maintenance | PW-PARKS-011 | (45,000) | (45,000) | (45,000) | (45,000) | (45,000) |
| Pond & Lake Management | PW-PARKS-012 | (30,000) | (30,000) | (30,000) | (30,000) | (30,000) |
| <i>Total</i> | | (155,000) | (372,250) | (355,000) | (245,000) | (500,000) |

| Source | 2021 | 2022 | 2023 | 2024 | 2025 |
|------------------------------------|----------------|------------------|--------------------|--------------------|--------------------|
| Park Improvement Fund | | | | | |
| <i>Other Uses</i> | | | | | |
| Reserved for LSC Debt | (225,803) | 0 | 0 | 0 | 0 |
| <i>Total</i> | (225,803) | 0 | 0 | 0 | 0 |
| Total Expenditures and Uses | (709,603) | (1,187,400) | (594,750) | (423,100) | (962,375) |
| Change in Fund Balance | (332,853) | (1,087,400) | (494,750) | (348,100) | (887,375) |
| Ending Balance | 564,426 | (522,974) | (1,017,724) | (1,365,824) | (2,253,199) |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-PARKS-012
Project Name Pond & Lake Management



Type Maintenance
Useful Life 5 years
Category Park Improvements
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director

Description **Total Project Cost: \$150,000**

Provides for the care of the water bodies at several ponds and Butler lake.

Justification

Reduces algae and nuisance aquatic plants at several ponds, enhances fish quality and aesthetic beauty of the ponds. Includes maintenance of the mechanical aeration devices.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Construction/Maintenance | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 |
| Total | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Park Improvement Fund | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 |
| Total | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 |

Budget Impact/Other

Staff anticipates a savings of \$500/year in critical repairs.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|-------------|-------------|-------------|-------------|-------------|---------------|
| Maintenance | -500 | -500 | -500 | -500 | -500 | -2,500 |
| Total | -500 | -500 | -500 | -500 | -500 | -2,500 |

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

| Source | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|------------|-------------|-------------|-------------|-------------|
| Project Fund | | | | | |
| Beginning Balance | 970,402 | 200,902 | (1,034,598) | (2,519,598) | (3,624,598) |
| Revenues and Other Fund Sources | | | | | |
| <i>Revenue</i> | | | | | |
| Operating Income - Stickers and IMF | 488,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Transfer from Impact Fee Fund - USG Sidewalk | 0 | 0 | 50,000 | 0 | 0 |
| <i>Total</i> | 488,000 | 500,000 | 550,000 | 500,000 | 500,000 |
| Total Revenues and Other Fund Sources | 488,000 | 500,000 | 550,000 | 500,000 | 500,000 |
| Total Funds Available | 1,458,402 | 700,902 | (484,598) | (2,019,598) | (3,124,598) |
| Expenditures and Uses | | | | | |
| <i>Capital Projects & Equipment</i> | | | | | |
| <u>Community Development</u> | | | | | |
| Downtown Directories | CD-SC-001 | (37,500) | 0 | 0 | 0 |
| Peterson Road Streetscaping | CD-SC-002 | 0 | (60,500) | 0 | 0 |
| Wayfinding Signs & Plans | CD-SC-003 | 0 | (40,000) | (150,000) | 0 |
| Entry Improvement at Park & Milwaukee | CD-SC-004 | 0 | 0 | 0 | (20,000) |
| Corridor Study - North Milwaukee | CD-SC-005 | (60,000) | 0 | 0 | 0 |
| <i>Total</i> | | (97,500) | (100,500) | (150,000) | (20,000) |
| <u>Public Works Department</u> | | | | | |
| Downtown Crosswalk Repairs | PW-SDW-001 | (35,000) | (35,000) | (35,000) | (35,000) |
| Sidewalk Replacement | PW-SDW-002 | (125,000) | (125,000) | (125,000) | (125,000) |
| Technology/USG Sidewalk Installation | PW-SDW-003 | 0 | (50,000) | (300,000) | 0 |
| Crack Sealing (by Contract) | PW-ST-001 | (35,000) | (35,000) | (35,000) | (35,000) |
| Pavement Patching | PW-ST-002 | (150,000) | (150,000) | (150,000) | (150,000) |
| Pavement Rehabilitation | PW-ST-003 | (600,000) | (1,100,000) | (1,100,000) | (1,100,000) |
| Thermoplastic Pavement Marking | PW-ST-004 | (40,000) | (40,000) | (40,000) | (40,000) |
| Streetlight Replacements | PW-ST-005 | (100,000) | (100,000) | (100,000) | (100,000) |
| St. Mary's Road Quiet Zone | PW-ST-009 | (75,000) | 0 | 0 | 0 |
| <i>Total</i> | | (1,160,000) | (1,635,000) | (1,885,000) | (1,585,000) |
| Total Expenditures and Uses | | (1,257,500) | (1,735,500) | (1,605,000) | (1,785,000) |

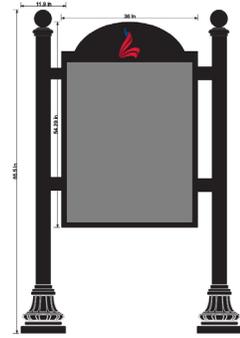
| Source | 2021 | 2022 | 2023 | 2024 | 2025 |
|-------------------------------|----------------|--------------------|--------------------|--------------------|--------------------|
| Project Fund | | | | | |
| Change in Fund Balance | (769,500) | (1,235,500) | (1,485,000) | (1,105,000) | (1,285,000) |
| Ending Balance | 200,902 | (1,034,598) | (2,519,598) | (3,624,598) | (4,909,598) |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

| | |
|---------------------|-----------------------------|
| Project # | CD-SC-001 |
| Project Name | Downtown Directories |



| | | | |
|----------------------|-------------|-------------------|--------------------------------|
| Type | Improvement | Department | Community Development |
| Useful Life | 30 years | Contact | Community Development Director |
| Category | Streetscape | | |
| Project Scope | New Project | | |

Description **Total Project Cost: \$37,500**

Installation of new Downtown Directories which customers use to orient themselves to stores, restaurants and parking areas within downtown Libertyville. They help to get people where they are going easily and efficiently, and will hopefully increase their stay when they find new businesses to frequent. An area for event calendars or announcements may be considered. Three directories are anticipated, one at each parking garage and one central to the downtown.

Justification

This is a quick and easy way for customers to navigate to the businesses within the Village's downtown. Installing the directories will help the Village retain customers, homeowners, renters, and also encourage them to return. This is something requested by the Economic Development Commission and the MainStreet Libertyville Organization.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|---------------|------|------|------|------|---------------|
| Construction/Maintenance | 37,500 | | | | | 37,500 |
| Total | 37,500 | | | | | 37,500 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------|---------------|------|------|------|------|---------------|
| Project Fund | 37,500 | | | | | 37,500 |
| Total | 37,500 | | | | | 37,500 |

Budget Impact/Other

Staff anticipates an additional \$1,500/year in maintenance.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|------|--------------|--------------|--------------|--------------|--------------|
| Maintenance | | 1,500 | 1,500 | 1,500 | 1,500 | 6,000 |
| Total | | 1,500 | 1,500 | 1,500 | 1,500 | 6,000 |

Capital Plan

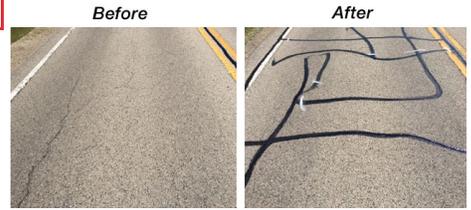
Data in Year 2021

Village of Libertyville, Illinois

Project # PW-ST-001
Project Name Crack Sealing (by Contract)

Type Maintenance
Useful Life 25 years
Category Street Paving
Project Scope Annual Program

Department Public Works Department
Contact Public Works Director



Description

Total Project Cost: \$175,000

Crack sealing is a cost effective pavement maintenance process. Crack sealing will prevent water from infiltrating down to the sub-base and creating pot holes and alligator cracks, along with preventing the cracks from spreading further. In some instances, crack sealing can delay an overlay and help extend the life of the road.

Justification

Crack sealing will prevent water from infiltrating down to the sub-base and creating pot holes and alligator cracks, along with preventing the cracks from spreading further. In some instances, crack sealing can delay an overlay and help extend the life of the road.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Construction/Maintenance | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 175,000 |
| Total | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 175,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Project Fund | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 175,000 |
| Total | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 175,000 |

Budget Impact/Other

Staff anticipates a savings of \$1,000/year in critical repairs.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Maintenance | -1,000 | -1,000 | -1,000 | -1,000 | -1,000 | -5,000 |
| Total | -1,000 | -1,000 | -1,000 | -1,000 | -1,000 | -5,000 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-ST-002
Project Name Pavement Patching



Type Maintenance
Useful Life 25 years
Category Street Paving
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director

Description **Total Project Cost: \$750,000**

The Village performs asphalt pavement patching in selective areas on streets that are not currently scheduled for full-width rehabilitation as a measure to improve rideability and extend service life.

Justification

The Village performs asphalt pavement patching in selective areas on streets that are not currently scheduled for full-width rehabilitation as a measure to improve rideability and extend service life.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Construction/Maintenance | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 750,000 |
| Total | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 750,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Project Fund | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 750,000 |
| Total | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 750,000 |

Budget Impact/Other

Staff anticipates a savings of \$1,000/year in critical repairs.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Maintenance | -1,000 | -1,000 | -1,000 | -1,000 | -1,000 | -5,000 |
| Total | -1,000 | -1,000 | -1,000 | -1,000 | -1,000 | -5,000 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-ST-003
Project Name Pavement Rehabilitation



Type Improvement
Useful Life 50 years
Category Street Paving
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director

Description **Total Project Cost: \$5,000,000**

Mill and resurface Village-owned roads on an annual basis.

Justification

Resurfacing roads is significantly less expensive than reconstruction. Resurfacing roads extends the useful life of the road by 10-15 years.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|----------------|------------------|------------------|------------------|------------------|------------------|
| Construction/Maintenance | 600,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 5,000,000 |
| Total | 600,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 5,000,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------|----------------|------------------|------------------|------------------|------------------|------------------|
| Project Fund | 600,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 5,000,000 |
| Total | 600,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 5,000,000 |

Budget Impact/Other

Staff anticipates a savings of \$5,000/year in critical repairs.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Maintenance | -5,000 | -5,000 | -5,000 | -5,000 | -5,000 | -25,000 |
| Total | -5,000 | -5,000 | -5,000 | -5,000 | -5,000 | -25,000 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-ST-004
Project Name Thermoplastic Pavement Marking



Type Maintenance
Useful Life 25 years
Category Street Paving
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director

Description **Total Project Cost: \$200,000**

Thermoplastic pavement markings are used to delineate bike lanes, bus lanes, crosswalks, pedestrian safety areas, driving lanes and parking areas.

Justification

Staff uses an intergovernmental joint bidding process for pavement marking to achieve economies of scale. The thermoplastic markings are used for stop bars at intersections, crosswalks, parking lanes, etc.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Construction/Maintenance | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 200,000 |
| Total | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 200,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Project Fund | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 200,000 |
| Total | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 200,000 |

Budget Impact/Other

No material additional cost or savings to operating budget.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

| Source | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|----------------|----------------|------------------|------------------|------------------|
| Public Building Improvement Fund | | | | | |
| Beginning Balance | 848,959 | 419,986 | (349,048) | (782,067) | (843,067) |
| Revenues and Other Fund Sources | | | | | |
| <i>Revenue</i> | | | | | |
| Interest and Miscellaneous Revenue | 7,500 | 5,000 | 2,500 | 1,000 | 1,000 |
| <i>Total</i> | 7,500 | 5,000 | 2,500 | 1,000 | 1,000 |
| Total Revenues and Other Fund Sources | 7,500 | 5,000 | 2,500 | 1,000 | 1,000 |
| Total Funds Available | 856,459 | 424,986 | (346,548) | (781,067) | (842,067) |
| Expenditures and Uses | | | | | |
| <i>Capital Projects & Equipment</i> | | | | | |
| <u>Administration & Finance</u> | | | | | |
| Life Safety System - Village Hall | ADM-FAC-001 | 0 | (27,381) | 0 | 0 |
| Roof Assembly, Asphalt Shingles - Village Hall | ADM-FAC-002 | 0 | 0 | (33,612) | 0 |
| Village Hall Bathroom Floor Replacement | ADM-FAC-003 | (25,000) | 0 | 0 | 0 |
| <i>Total</i> | | (25,000) | (27,381) | (33,612) | 0 |
| <u>Fire Department</u> | | | | | |
| Fire Station HVAC Replacement Program | FD-FAC-001 | (11,000) | (8,500) | (21,000) | (22,000) |
| Gear Rack Replacement Program | FD-FAC-002 | 0 | (25,000) | (25,000) | 0 |
| Apparatus Bay Floor Replacement Program | FD-FAC-003 | (50,000) | 0 | 0 | 0 |
| Village Emergency Siren Replacement | FD-FAC-004 | 0 | (36,000) | 0 | 0 |
| Roof Repair/Maintenance - Fire Station 1 | FD-FAC-005 | 0 | (25,000) | 0 | 0 |
| Garage Door Replacement - Fire Station 3 | FD-FAC-006 | (50,000) | 0 | 0 | 0 |
| Carpet Replacement - Fire Station 1 | FD-FAC-007 | 0 | 0 | 0 | (40,000) |
| SCBA Fill Station and Compressor - Fire Station 2 | FD-FAC-008 | 0 | 0 | 0 | 0 |
| <i>Total</i> | | (111,000) | (94,500) | (46,000) | (62,000) |
| <u>Police Department</u> | | | | | |
| Schertz Building Reconfiguration - Police | PD-FAC-001 | (20,000) | 0 | 0 | 0 |
| <i>Total</i> | | (20,000) | 0 | 0 | 0 |
| <u>Public Works Department</u> | | | | | |
| 600 North Ave - Chainlink Replacement | PW-FAC-001 | (32,118) | 0 | 0 | 0 |
| 600 North Ave - Garage Operators Replacement | PW-FAC-002 | (73,872) | (75,571) | 0 | 0 |
| 600 North Ave - Restroom Renovation | PW-FAC-003 | 0 | (29,303) | 0 | 0 |
| 600 North Avenue - Roof Replacement | PW-FAC-004 | 0 | (267,821) | 0 | 0 |
| Schertz - Phase 2 BAS Upgrades | PW-FAC-015 | (47,094) | 0 | 0 | 0 |

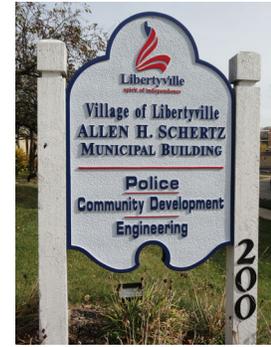
| Source | | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|--------------|----------------|------------------|------------------|------------------|--------------------|
| Public Building Improvement Fund | | | | | | |
| Schertz - Generator Replacement | PW-FAC-016 | (80,295) | 0 | 0 | 0 | 0 |
| Schertz - Roof Rehabilitation | PW-FAC-017 | 0 | 0 | (267,742) | 0 | 0 |
| 544 North Ave - Asphalt Replacement | PW-FAC-018 | (47,094) | 0 | 0 | 0 | 0 |
| 544 North Ave - Garage Operators Replacement | PW-FAC-019 | 0 | 0 | (88,165) | 0 | 0 |
| 544 North Ave - Garage Exhaust System | PW-FAC-020 | 0 | (40,116) | 0 | 0 | 0 |
| 544 North Ave - Life Safety System | PW-FAC-021 | 0 | (37,471) | 0 | 0 | 0 |
| 544 North Ave - Radiant Tube Heaters | PW-FAC-022 | 0 | 0 | 0 | 0 | (40,116) |
| 544 North Ave - Restroom Renovation | PW-FAC-023 | 0 | (53,530) | 0 | 0 | 0 |
| 544 North Ave - Roof Replacement | PW-FAC-024 | 0 | (118,770) | 0 | 0 | 0 |
| 544 North Ave - Wall Repair | PW-FAC-025 | 0 | (29,571) | 0 | 0 | 0 |
| | <i>Total</i> | (280,473) | (652,153) | (355,907) | 0 | (40,116) |
| Total Expenditures and Uses | | (436,473) | (774,034) | (435,519) | (62,000) | (325,116) |
| Change in Fund Balance | | (428,973) | (769,034) | (433,019) | (61,000) | (324,116) |
| Ending Balance | | 419,986 | (349,048) | (782,067) | (843,067) | (1,167,183) |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

| | | | |
|----------------------|--|-------------------|-------------------|
| Project # | PD-FAC-001 | | |
| Project Name | Schertz Building Reconfiguration - Police | | |
| Type | Maintenance | Department | Police Department |
| Useful Life | 50 years | Contact | Police Chief |
| Category | Buildings | | |
| Project Scope | New Project | | |



Description **Total Project Cost: \$220,000**

The R/R of the police portion of the Schertz building would focus on making the building more conducive to current police operations. The R/R would center on the following areas of the main level: Records division and former dispatch center, the operations area to include office space/meeting rooms, report writing room, interview rooms, and modernization/reutilization of the jail area. The lower level would focus on: resizing and updating locker rooms, evidence room updates and ventilation, and updating the training room. The exterior of the facility would include: new fencing, additional parking lot lighting, replacement of the concrete ramp and concrete approach aprons with heated concrete, and a canopy for squads parked along the raised concrete wall to protect them from the elements.

The engineering component of this project, scheduled for 2024, is designated with 'Critical' priority.

Justification

The police side of the Schertz building has not been rehabilitated/reconfigured (R/R) in more than 25 years. The building's core functions remain consistent but the operations of the police department within the building has changed thereby making the building design non-conductive to current operations. The police department is seeking an update of the facility to allow for a facility which is conducive to the current operations, implements improvements for the safety of its employees and patrons, and reduce the cost associated with employee injury and damage to Village-owned equipment.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------------------|---------------|------|------|------|----------------|----------------|
| Planning/Design/Engineering | 20,000 | | | | | 20,000 |
| Construction/Maintenance | | | | | 200,000 | 200,000 |
| Total | 20,000 | | | | 200,000 | 220,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|----------------------------------|---------------|------|------|------|----------------|----------------|
| Public Building Improvement Fund | 20,000 | | | | 200,000 | 220,000 |
| Total | 20,000 | | | | 200,000 | 220,000 |

Budget Impact/Other

Currently unknown pending degree of facility improvements.

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-FAC-001
Project Name 600 North Ave - Chainlink Replacement



Type Improvement **Department** Public Works Department
Useful Life 15 years **Contact** Public Works Director
Category Buildings
Project Scope New Project

Description **Total Project Cost:** \$32,118
 Remove and replace sections in need of replacement. Some areas have seen repairs but 80% of the fence is need of a repair or replacement.

Justification
 By having a fence that has gaps and or is damaged it poses a safety and security issue. People can sneak into the yard and hurt themselves if they gain access through the broken areas.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|---------------|------|------|------|------|---------------|
| Construction/Maintenance | 32,118 | | | | | 32,118 |
| Total | 32,118 | | | | | 32,118 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|----------------------------------|---------------|------|------|------|------|---------------|
| Public Building Improvement Fund | 32,118 | | | | | 32,118 |
| Total | 32,118 | | | | | 32,118 |

Budget Impact/Other
 Staff anticipates a savings of \$500/year in critical repairs.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|-------------|-------------|-------------|-------------|-------------|---------------|
| Maintenance | -500 | -500 | -500 | -500 | -500 | -2,500 |
| Total | -500 | -500 | -500 | -500 | -500 | -2,500 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-FAC-018
Project Name 544 North Ave - Asphalt Replacement



Type Improvement **Department** Public Works Department
Useful Life 20 years **Contact** Public Works Director
Category Buildings
Project Scope New Project

Description **Total Project Cost:** \$47,094

The project includes resurfacing of 1,500 square yards of asphalt paving around the property.

Justification

Standing water is often present on the asphalt. Pavement cracks and significant deterioration are found throughout the surface.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|---------------|------|------|------|------|---------------|
| Construction/Maintenance | 47,094 | | | | | 47,094 |
| Total | 47,094 | | | | | 47,094 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|----------------------------------|---------------|------|------|------|------|---------------|
| Public Building Improvement Fund | 47,094 | | | | | 47,094 |
| Total | 47,094 | | | | | 47,094 |

Budget Impact/Other

No material additional cost or savings to operating budget.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

| Source | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|------------------|------------------|----------------|------------------|------------------|
| Sports Complex Fund | | | | | |
| Beginning Balance | 1,350 | 1,350 | (827,950) | (2,227,386) | (2,267,386) |
| Revenues and Other Fund Sources | | | | | |
| <i>Revenue</i> | | | | | |
| Capital Transfer from General Fund | 75,000 | 0 | 0 | 0 | 0 |
| Operating Income from Five-Year Plan | 182,752 | 98,629 | 12,878 | (74,558) | (163,739) |
| Sports Complex Debt Subsidy | 1,350,428 | 1,357,051 | 1,608,127 | 1,690,863 | 1,782,744 |
| <i>Total</i> | 1,608,180 | 1,455,680 | 1,621,005 | 1,616,305 | 1,619,005 |
| Total Revenues and Other Fund Sources | 1,608,180 | 1,455,680 | 1,621,005 | 1,616,305 | 1,619,005 |
| Total Funds Available | 1,609,530 | 1,457,030 | 793,055 | (611,081) | (648,381) |
| Expenditures and Uses | | | | | |
| <i>Capital Projects & Equipment</i> | | | | | |
| <u>Recreation and Sports Complex</u> | | | | | |
| Additional Hanging Basketball Standards | RSC-EQU-001 | 0 | 0 | (60,000) | 0 |
| Replacement of Fitness Equipment | RSC-EQU-002 | 0 | 0 | (40,000) | (40,000) |
| Exterior/Interior Signage | RSC-FAC-001 | 0 | (37,000) | 0 | 0 |
| Exterior Doors | RSC-FAC-002 | 0 | (25,300) | 0 | 0 |
| Exterior Painting & Caulking | RSC-FAC-003 | (150,000) | 0 | 0 | 0 |
| Garage Doors/Operators | RSC-FAC-004 | 0 | 0 | (40,000) | 0 |
| LSC HVAC & Building Automation System | RSC-FAC-005 | 0 | (629,000) | 0 | 0 |
| Sports Complex Roof | RSC-FAC-006 | 0 | 0 | 0 | (1,500,000) |
| Softball Field Artificial Surface | RSC-FAC-007 | 0 | 0 | (659,436) | 0 |
| Replacement of Rubberized Sports Surface | RSC-FAC-008 | 0 | 0 | (600,000) | 0 |
| Washroom Renovations | RSC-FAC-009 | 0 | (138,000) | 0 | 0 |
| <i>Total</i> | | (150,000) | (829,300) | (1,399,436) | (40,000) |
| <i>Other Uses</i> | | | | | |
| Debt Service Expense | | (1,458,180) | (1,455,680) | (1,621,005) | (1,616,305) |
| <i>Total</i> | | (1,458,180) | (1,455,680) | (1,621,005) | (1,616,305) |
| Total Expenditures and Uses | | (1,608,180) | (2,284,980) | (3,020,441) | (1,656,305) |

| Source | 2021 | 2022 | 2023 | 2024 | 2025 |
|-------------------------------|-------|-----------|-------------|-------------|-------------|
| Sports Complex Fund | | | | | |
| Change in Fund Balance | 0 | (829,300) | (1,399,436) | (40,000) | (1,540,000) |
| Ending Balance | 1,350 | (827,950) | (2,227,386) | (2,267,386) | (3,807,386) |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

| | | | |
|----------------------|---|-------------------|--|
| Project # | RSC-FAC-003 | | |
| Project Name | Exterior Painting & Caulking | | |
| Type | Maintenance | Department | Recreation and Sports Complex |
| Useful Life | 10 years | Contact | Recreation and Sports Complex Director |
| Category | Buildings | | |
| Project Scope | New Project | | |



Description **Total Project Cost: \$150,000**

Painting and caulking of the exterior of the Sports Complex walls and awnings.

Justification

The exterior of the Sports Complex is in poor condition as it has not been painted in more than 10 years. A new coat of paint would help improve the look of the building as well as protect the building from the weather elements.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|----------------|-------------|-------------|-------------|-------------|----------------|
| Construction/Maintenance | 150,000 | | | | | 150,000 |
| Total | 150,000 | | | | | 150,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|------------------------|----------------|-------------|-------------|-------------|-------------|----------------|
| Sports Complex Fund | 150,000 | | | | | 150,000 |
| Total | 150,000 | | | | | 150,000 |

Budget Impact/Other

Currently unknown pending degree of facility improvements.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

| Source | 2021 | 2022 | 2023 | 2024 | 2025 | |
|--|-------------------|------------------|------------------|-------------------|------------------|-------------|
| Stormwater Sewer Fund | | | | | | |
| Beginning Balance | 127,019 | 8,228,582 | 798,901 | 779,828 | 8,308,196 | |
| Revenues and Other Fund Sources | | | | | | |
| <i>Revenue</i> | | | | | | |
| Debt Issuance | 9,582,433 | 0 | 6,288,592 | 14,841,994 | 0 | |
| Loan from General Fund | 1,000,000 | 0 | 0 | 0 | 0 | |
| Operating Income | 84,967 | 242,630 | 237,534 | 198,372 | 184,501 | |
| <i>Total</i> | 10,667,400 | 242,630 | 6,526,126 | 15,040,366 | 184,501 | |
| Total Revenues and Other Fund Sources | 10,667,400 | 242,630 | 6,526,126 | 15,040,366 | 184,501 | |
| Total Funds Available | 10,794,419 | 8,471,212 | 7,325,027 | 15,820,194 | 8,492,697 | |
| Expenditures and Uses | | | | | | |
| <i>Capital Projects & Equipment</i> | | | | | | |
| <i>Administration & Finance</i> | | | | | | |
| Stormwater Utility Rate Study | ADM-SW-001 | (40,000) | 0 | 0 | 0 | |
| <i>Total</i> | | (40,000) | 0 | 0 | 0 | |
| <i>Public Works Department</i> | | | | | | |
| Storm Sewer Flood Reduction Projects | PW-SW-001 | (2,175,837) | (7,322,311) | (6,195,199) | (7,161,998) | (3,665,875) |
| Storm Sewer Improvements - Miscellaneous | PW-SW-002 | (50,000) | (50,000) | (50,000) | (50,000) | (50,000) |
| Cleaning and Televising of Storm Sewers | PW-SW-003 | (100,000) | (100,000) | (100,000) | (100,000) | (100,000) |
| Storm Sewer Structure Cleaning | PW-SW-004 | (75,000) | (75,000) | (75,000) | (75,000) | (75,000) |
| Storm Sewer Point Repairs | PW-SW-005 | (100,000) | (100,000) | (100,000) | (100,000) | (100,000) |
| Charles Brown Reservoir Annual Maintenance | PW-SW-006 | (25,000) | (25,000) | (25,000) | (25,000) | (25,000) |
| <i>Total</i> | | (2,525,837) | (7,672,311) | (6,545,199) | (7,511,998) | (4,015,875) |
| Total Expenditures and Uses | | (2,565,837) | (7,672,311) | (6,545,199) | (7,511,998) | (4,015,875) |
| Change in Fund Balance | 8,101,563 | (7,429,681) | (19,073) | 7,528,368 | (3,831,374) | |
| Ending Balance | 8,228,582 | 798,901 | 779,828 | 8,308,196 | 4,476,822 | |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-SW-001
Project Name Storm Sewer Flood Reduction Projects



Type Improvement **Department** Public Works Department
Useful Life 40 years **Contact** Public Works Director
Category Storm Sewer/Drainage
Project Scope Annual Program

Description **Total Project Cost: \$26,521,220**

Flood reduction projects in the 12 Flood Study Areas. Capital improvement projects include increasing storm sewer sizes, adding relief storm sewers and incorporating stormwater storage.

FY 2021 - Rockland Road Engineering, Burdick & Ames Engineering
 FY 2022 - Rockland Road Construction, Burdick & Ames Engineering
 FY 2023 - Burdick & Ames Construction
 FY 2024 - Burdick & Ames Construction, Copeland Manor Engineering
 FY 2025 - Copeland Manor Construction, Winchester/Interlaken/Stonegate Engineering

Justification

Reduce existing flood/drainage problems, including structure and street flooding, Prevent an increase in existing flood/drainage problems as redevelopment occurs, and help preserve and enhance stormwater quality.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Construction/Maintenance | 2,175,837 | 7,322,311 | 6,195,199 | 7,161,998 | 3,665,875 | 26,521,220 |
| Total | 2,175,837 | 7,322,311 | 6,195,199 | 7,161,998 | 3,665,875 | 26,521,220 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Stormwater Sewer Fund | 2,175,837 | 7,322,311 | 6,195,199 | 7,161,998 | 3,665,875 | 26,521,220 |
| Total | 2,175,837 | 7,322,311 | 6,195,199 | 7,161,998 | 3,665,875 | 26,521,220 |

Budget Impact/Other

Staff anticipates an increase of \$25,000/year in maintenance of new sewers.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Maintenance | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 |
| Total | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-SW-002
Project Name Storm Sewer Improvements - Miscellaneous



Type Improvement
Useful Life 40 years
Category Storm Sewer/Drainage
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director

Description **Total Project Cost: \$250,000**
 Various storm sewer improvements that reduce the risk of flooding and prevent property damage while managing the quality of stormwater runoff.

Justification
 Various storm sewer improvements that reduce the risk of flooding and prevent property damage while managing the quality of stormwater runoff.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Construction/Maintenance | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Total | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Stormwater Sewer Fund | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Total | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |

Budget Impact/Other
 Staff anticipates an increase of \$2,500/year in maintenance of new sewers.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Maintenance | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 12,500 |
| Total | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 12,500 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-SW-003
Project Name Cleaning and Televising of Storm Sewers



Type Maintenance
Useful Life 40 years
Category Storm Sewer/Drainage
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director

Description **Total Project Cost: \$500,000**

Cleaning and inspecting sewer lines are essential to maintaining a properly functioning system. Inspection programs are required to determine current sewer conditions and to aid in planning a maintenance strategy.

Justification

Annual sewer televising gives staff a visual inspection of the sewer system to determine maintenance and repairs that need to be completed to reduce inflow/infiltration getting into the sewer.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Construction/Maintenance | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| Total | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Stormwater Sewer Fund | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| Total | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |

Budget Impact/Other

Staff anticipates a savings of \$1,000/year in critical repairs.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Maintenance | -1,000 | -1,000 | -1,000 | -1,000 | -1,000 | -5,000 |
| Total | -1,000 | -1,000 | -1,000 | -1,000 | -1,000 | -5,000 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-SW-004
Project Name Storm Sewer Structure Cleaning



Type Maintenance
Useful Life 40 years
Category Storm Sewer/Drainage
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director

Description **Total Project Cost: \$375,000**

To clean sewers, contractor uses high-pressure water to propel a jet nozzle at the end of a specialized hose through the sewer pipeline, breaking through obstructions and blockages. As the jet hose is rewound, high-pressure water cleans the sewer walls and back flushes all the debris. Then everything is vacuumed into a debris tank.

Justification

Cleaning of storm sewer reduces the need to remove & replace sections of pipe or line sewers and extends the useful life of the sewer pipe. Reduce blockages in the sewer pipe.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Construction/Maintenance | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 375,000 |
| Total | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 375,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Stormwater Sewer Fund | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 375,000 |
| Total | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 375,000 |

Budget Impact/Other

Staff anticipates a savings of \$1,000/year in critical repairs.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Maintenance | -1,000 | -1,000 | -1,000 | -1,000 | -1,000 | -5,000 |
| Total | -1,000 | -1,000 | -1,000 | -1,000 | -1,000 | -5,000 |

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

| Source | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|------------|-----------|-----------|-----------|-----------|
| Technology Equipment and Replacement Service Fund | | | | | |
| Beginning Balance | 455,126 | 330,239 | 178,739 | 32,566 | (357,070) |
| Revenues and Other Fund Sources | | | | | |
| <i>Revenue</i> | | | | | |
| Capital Transfer from General Fund | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Operating Income | (34,887) | 35,000 | 35,000 | 35,000 | 35,000 |
| <i>Total</i> | 15,113 | 85,000 | 85,000 | 85,000 | 85,000 |
| Total Revenues and Other Fund Sources | 15,113 | 85,000 | 85,000 | 85,000 | 85,000 |
| Total Funds Available | 470,239 | 415,239 | 263,739 | 117,566 | (272,070) |
| Expenditures and Uses | | | | | |
| <i>Capital Projects & Equipment</i> | | | | | |
| <u>Administration & Finance</u> | | | | | |
| Security Cameras for Various Village Buildings | ADM-IT-001 | 0 | 0 | 0 | (100,000) |
| AV System Village Hall | ADM-IT-002 | 0 | 0 | (75,000) | 0 |
| Annual Hardware Replacement | ADM-IT-003 | (50,000) | (66,500) | (68,045) | (71,275) |
| Network Switch Replacements - Phase I | ADM-IT-004 | 0 | 0 | (50,000) | 0 |
| Network Switch Replacements - Phase II | ADM-IT-005 | 0 | 0 | 0 | (50,000) |
| Parking Deck Cameras - Church Street | ADM-IT-006 | 0 | (50,000) | 0 | 0 |
| Parking Deck Cameras - Lake Street | ADM-IT-007 | 0 | 0 | 0 | (50,000) |
| Phone System Replacement | ADM-IT-008 | (20,000) | (20,000) | (20,000) | (20,000) |
| SAN Storage and Server Replacement | ADM-IT-009 | (70,000) | 0 | 0 | 0 |
| <i>Total</i> | | (140,000) | (136,500) | (88,045) | (214,636) |
| <u>Fire Department</u> | | | | | |
| Motorola Portable Radios Replacement | FD-IT-001 | 0 | 0 | (260,000) | 0 |
| Fire Department Radio Room Upgrade | FD-IT-002 | 0 | 0 | (30,000) | 0 |
| Fire Station Alerting System | FD-IT-003 | 0 | 0 | 0 | (180,000) |
| Polycom Digital Conferencing System Replacement | FD-IT-004 | 0 | (60,000) | 0 | 0 |
| <i>Total</i> | | 0 | (60,000) | (30,000) | (260,000) |
| <u>Police Department</u> | | | | | |
| Schertz Building - Interior and Exterior Cameras | PD-IT-001 | 0 | (40,000) | 0 | 0 |
| Squad Car - Video Camera System | PD-IT-002 | 0 | 0 | (113,128) | 0 |
| Portable Radio Replacement | PD-IT-003 | 0 | 0 | 0 | (330,000) |
| <i>Total</i> | | 0 | (40,000) | (113,128) | 0 |

| Source | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|-----------|-----------|-----------|-----------|-------------|
| Technology Equipment and Replacement Service Fund | | | | | |
| Total Expenditures and Uses | (140,000) | (236,500) | (231,173) | (474,636) | (801,275) |
| Change in Fund Balance | (124,887) | (151,500) | (146,173) | (389,636) | (716,275) |
| Ending Balance | 330,239 | 178,739 | 32,566 | (357,070) | (1,073,345) |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # ADM-IT-003
Project Name Annual Hardware Replacement



Type Equipment
Useful Life 5 years
Category Equipment: Computers
Project Scope Annual Program
Department Administration & Finance
Contact Deputy Village Administrator

Description **Total Project Cost: \$325,456**
 The Village's goal is to replace desktops and laptops on a four year replacement cycle. Typically 5 laptops with monitors and docking stations are replaced along with 40 desktops with monitors.

Justification
 Routine replacement cycles spread costs over time. Identical hardware models are purchased for as many years as possible to simplify troubleshooting and update processes. Improves staff productivity with version updates. Reduces downtime from equipment failures and maintenance costs common in aged hardware.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|----------------------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Equip/Vehicles/Furnishings | 50,000 | 66,500 | 68,045 | 69,636 | 71,275 | 325,456 |
| Total | 50,000 | 66,500 | 68,045 | 69,636 | 71,275 | 325,456 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|---|---------------|---------------|---------------|---------------|---------------|----------------|
| Technology Equipment and Replacement Service Fund | 50,000 | 66,500 | 68,045 | 69,636 | 71,275 | 325,456 |
| Total | 50,000 | 66,500 | 68,045 | 69,636 | 71,275 | 325,456 |

Budget Impact/Other
 No material additional cost or savings to operating budget.

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # ADM-IT-008
Project Name Phone System Replacement



Type Equipment
Useful Life 10 years
Category Equipment: Computers
Project Scope New Project
Department Administration & Finance
Contact Deputy Village Administrator

Description **Total Project Cost: \$100,000**

Replacement of all phone system components to include, hardware, software and licenses at all Village-owned buildings.

Justification

The current phone system has reached its end of life. The phones are operating at a higher MHz requirement than necessary and are connected to the computer network which has an impact on speed. Replacement of the phones is the largest part of the project. The other components of the phone system should be replaced at the same time to ensure the system works as intended and as efficiently as possible.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|----------------------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Equip/Vehicles/Furnishings | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 100,000 |
| Total | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 100,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|---|---------------|---------------|---------------|---------------|---------------|----------------|
| Technology Equipment and Replacement Service Fund | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 100,000 |
| Total | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 100,000 |

Budget Impact/Other

Estimated annual maintenance cost of \$10,000.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|------|---------------|---------------|---------------|---------------|---------------|
| Maintenance | | 10,000 | 10,000 | 10,000 | 10,000 | 40,000 |
| Total | | 10,000 | 10,000 | 10,000 | 10,000 | 40,000 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # ADM-IT-009
Project Name SAN Storage and Server Replacement



Type Improvement
Useful Life 10 years
Category Equipment: Computers
Project Scope New Project
Department Administration & Finance
Contact Deputy Village Administrator

Description

Total Project Cost: \$70,000

The storage area network (SAN) is a high-speed collection of storage devices that are connected with servers. A SAN provides for centralized storage and disk management, reducing hardware and administrative costs. The Village does not currently have a SAN storage network and the existing two virtual host servers (Hyper-V) will be at end of life. It is recommended that the SAN and servers be replaced as a joint project.

Justification

Delays in storage data retrieval are a direct contributor to slow response time in user applications. Given that the servers are at end of life and the increased application potential with GIS it is important to support the network with the replacement and implementation of a SAN.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|----------------------------|---------------|------|------|------|------|---------------|
| Equip/Vehicles/Furnishings | 70,000 | | | | | 70,000 |
| Total | 70,000 | | | | | 70,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|---|---------------|------|------|------|------|---------------|
| Technology Equipment and Replacement Service Fund | 70,000 | | | | | 70,000 |
| Total | 70,000 | | | | | 70,000 |

Budget Impact/Other

No additional cost or savings to operating budget.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

| Source | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|-------------|-------------|-----------|---------|---------|
| TIF Fund | | | | | |
| Beginning Balance | 949,769 | 1,055,726 | 1,416,683 | 510,943 | 510,943 |
| Revenues and Other Fund Sources | | | | | |
| <i>Revenue</i> | | | | | |
| Increment Revenues | 4,205,994 | 4,205,994 | 0 | 0 | 0 |
| <i>Total</i> | 4,205,994 | 4,205,994 | 0 | 0 | 0 |
| Total Revenues and Other Fund Sources | 4,205,994 | 4,205,994 | 0 | 0 | 0 |
| Total Funds Available | 5,155,763 | 5,261,720 | 1,416,683 | 510,943 | 510,943 |
| Expenditures and Uses | | | | | |
| <i>Capital Projects & Equipment</i> | | | | | |
| <i>Community Development</i> | | | | | |
| East Parking Lot at School St. CD-TIF-001 | (180,000) | 0 | 0 | 0 | 0 |
| Church St. Parking Deck Monument Sign CD-TIF-002 | (75,000) | 0 | 0 | 0 | 0 |
| <i>Total</i> | (255,000) | 0 | 0 | 0 | 0 |
| <i>Other Uses</i> | | | | | |
| Debt Service | (905,741) | (905,741) | (905,740) | 0 | 0 |
| TIF Surplus Rebate | (2,939,296) | (2,939,296) | 0 | 0 | 0 |
| <i>Total</i> | (3,845,037) | (3,845,037) | (905,740) | 0 | 0 |
| Total Expenditures and Uses | (4,100,037) | (3,845,037) | (905,740) | 0 | 0 |
| Change in Fund Balance | 105,957 | 360,957 | (905,740) | 0 | 0 |
| Ending Balance | 1,055,726 | 1,416,683 | 510,943 | 510,943 | 510,943 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # CD-TIF-001
Project Name East Parking Lot at School St.



Type Improvement
Useful Life 20 years
Category Parking
Project Scope New Project
Department Community Development
Contact Community Development Director

Description

The parking lot located on the east side of Milwaukee Ave between Cook and School Streets has been in need of improvement for a number of years. The pavement is currently crumbling, landscaping and dumpster enclosures are lacking. Fragmented ownership has made coordination difficult. Staff is completing pavement on the south end of the lot at Cook this Spring 2019, and would like to focus on the north end at School St in 2020. The timing of construction will be dependent on timing of agreements approval with remaining ownership and will fall in either late FY 2019-2020 or early 2020-2021.

Justification

Current state of disrepair, and need for coordinated signage and trash collection locations necessitates improvement. The improvement will make for a better customer experience, and make parking regulations more understandable to users and enforceable for Police.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|----------------|------|------|------|------|----------------|
| Construction/Maintenance | 180,000 | | | | | 180,000 |
| Total | 180,000 | | | | | 180,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------|----------------|------|------|------|------|----------------|
| TIF Fund | 180,000 | | | | | 180,000 |
| Total | 180,000 | | | | | 180,000 |

Budget Impact/Other

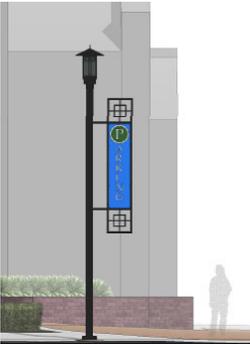
No additional cost or savings to operating budget.

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # CD-TIF-002
Project Name Church St. Parking Deck Monument Sign



Type Improvement
Useful Life 20 years
Category Parking
Project Scope New Project
Department Community Development
Contact Community Development Director

Description

The project is a monument sign to bring visibility to the main entrance drive to the Village's Church St. Parking Deck. The Parking Commission has expressed interest in a more identifiable entry.

Justification

This would boost awareness of this parking deck and therefore remove more parking and traffic circulation issues from other parts of the downtown area. The feature will assist customers not familiar with the area to find the structure from further away from the entry point.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|---------------|------|------|------|------|---------------|
| Construction/Maintenance | 75,000 | | | | | 75,000 |
| Total | 75,000 | | | | | 75,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------|---------------|------|------|------|------|---------------|
| TIF Fund | 75,000 | | | | | 75,000 |
| Total | 75,000 | | | | | 75,000 |

Budget Impact/Other

No additional cost or savings to operating budget.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

| Source | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|------------------|------------------|------------------|------------------|------------------|
| Utility Fund | | | | | |
| Beginning Balance | 2,494,461 | 2,080,378 | 2,597,389 | 1,151,089 | 620,212 |
| Revenues and Other Fund Sources | | | | | |
| <i>Revenue</i> | | | | | |
| Debt Issuance | 0 | 1,500,000 | 0 | 500,000 | 2,500,000 |
| Operating Income | 3,844,245 | 0 | 0 | 0 | 0 |
| Operating Income (From Rate Study) | 0 | 5,205,504 | 5,442,905 | 5,672,488 | 5,859,321 |
| <i>Total</i> | 3,844,245 | 6,705,504 | 5,442,905 | 6,172,488 | 8,359,321 |
| Total Revenues and Other Fund Sources | 3,844,245 | 6,705,504 | 5,442,905 | 6,172,488 | 8,359,321 |
| Total Funds Available | 6,338,706 | 8,785,882 | 8,040,294 | 7,323,577 | 8,979,533 |
| Expenditures and Uses | | | | | |
| <i>Capital Projects & Equipment</i> | | | | | |
| <u>Public Works Department</u> | | | | | |
| High School Lift Station - Eng. & Construction | PW-SS-001 | 0 | (55,000) | (700,000) | 0 |
| Emergency Generator at Lift Station (TBD) | PW-SS-002 | 0 | 0 | 0 | (150,000) |
| Hollister Lift Station - Eng. & Construction | PW-SS-003 | 0 | 0 | 0 | (55,000) |
| Emergency Generator at Route 45 - Eng. & Const. | PW-SS-004 | (192,500) | 0 | 0 | 0 |
| Annual Sewer Televising Inspection | PW-SS-005 | (100,000) | (100,000) | (100,000) | (100,000) |
| Lining and Point Repairs Construction | PW-SS-006 | (150,000) | (300,000) | (300,000) | (300,000) |
| Manhole Repairs - Various Locations | PW-SS-007 | (100,000) | (100,000) | (100,000) | (100,000) |
| Cass Avenue Lift Station/Diversion Sewer | PW-SS-008 | 0 | 0 | 0 | (1,000,000) |
| Flow Monitoring and Smoke Testing Program | PW-SS-009 | (100,000) | (100,000) | (100,000) | (100,000) |
| Winchester Sewer Upgrade (Butterfield) | PW-SS-010 | 0 | (150,000) | (675,000) | 0 |
| Winchester Sewer Upgrade (Lucerne) | PW-SS-011 | 0 | 0 | (155,000) | (655,000) |
| Woodland Road Watermain Replacement | PW-WATER-001 | 0 | (500,000) | 0 | 0 |
| Annual Watermain Replacement Program | PW-WATER-002 | (350,000) | 0 | (1,000,000) | (1,000,000) |
| Meter Replacement - Manual Meter Upgrade | PW-WATER-003 | (40,000) | (40,000) | (40,000) | (40,000) |
| Radio Read Touchpad - Replace Meter Heads | PW-WATER-004 | (25,000) | (25,000) | (25,000) | (25,000) |
| Fire Hydrant Replacements | PW-WATER-005 | (30,000) | (30,000) | (30,000) | (30,000) |
| New Valve Insertions | PW-WATER-006 | (25,000) | (25,000) | (25,000) | (25,000) |
| Miscellaneous System Repairs | PW-WATER-007 | (50,000) | (50,000) | (50,000) | (50,000) |
| East Park 16" Watermain (5th to Hough) | PW-WATER-008 | (150,000) | (650,000) | 0 | 0 |
| West Park 16" Watermain (Dawes to Dymond) | PW-WATER-009 | (560,000) | 0 | 0 | 0 |
| Liquid Chlorine Pumps - Redtop and Centrum | PW-WATER-010 | 0 | 0 | (100,000) | 0 |

| Source | | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|----------------------|------------------|------------------|------------------|----------------|------------------|
| Utility Fund | | | | | | |
| Red Top Reservoir Emergency Generator | PW-WATER-011 | 0 | (150,000) | 0 | 0 | 0 |
| Distribution System SCADA Improvements | PW-WATER-012 | (150,000) | 0 | 0 | 0 | 0 |
| Emergency Generator - Greentree Well | PW-WATER-013 | 0 | 0 | 0 | (150,000) | 0 |
| Upgrade Second Street Well | PW-WATER-014 | 0 | 0 | 0 | (250,000) | 0 |
| Plant SCADA System | PW-WWTP-001 | (547,200) | (364,800) | 0 | 0 | 0 |
| Screw PS - Repair Screw Pump Channels #1 | PW-WWTP-003 | 0 | (20,000) | (200,000) | 0 | 0 |
| Screw PS - Replace Screw Pump #2 | PW-WWTP-004 | 0 | (40,000) | (371,000) | 0 | 0 |
| Screen & Grit Bldg. - Replace Interior Lights | PW-WWTP-005 | (33,000) | 0 | 0 | 0 | 0 |
| Screen & Grit Bldg. - Electrical System | PW-WWTP-006 | 0 | (20,000) | (200,000) | 0 | 0 |
| Screen & Grit Bldg. - Headworks Screen | PW-WWTP-007 | 0 | (75,000) | (499,000) | 0 | 0 |
| Screen & Grit Bldg. - Grit Collector | PW-WWTP-008 | 0 | (37,000) | (362,000) | 0 | 0 |
| Control Bldg. - Electrical System | PW-WWTP-009 | 0 | 0 | (35,000) | (352,000) | 0 |
| Control Bldg. - Turbo Blowers | PW-WWTP-010 | (50,000) | (1,500,000) | 0 | 0 | 0 |
| Filter Bldg. - Low Lift Pumps | PW-WWTP-011 | 0 | 0 | (50,000) | (328,000) | 0 |
| Filter Bldg. - Automate Sludge Pumping | PW-WWTP-012 | (36,000) | 0 | 0 | 0 | 0 |
| Filter Bldg. - Non-potable Water System | PW-WWTP-013 | 0 | 0 | (25,000) | (125,000) | 0 |
| Digester Complex - Leak Repair | PW-WWTP-014 | (25,000) | 0 | 0 | 0 | 0 |
| Digester Complex - Dewatering Centrifuge | PW-WWTP-015 | 0 | 0 | 0 | (300,000) | (1,500,000) |
| Digester Complex - Biogas Generator Engine | PW-WWTP-016 | 0 | 0 | 0 | (45,000) | (213,000) |
| Chlorine Tank - Replacement Piping | PW-WWTP-017 | (43,000) | 0 | 0 | 0 | 0 |
| Primary Clarifiers A - Sludge Wasting Automation | PW-WWTP-018 | (31,000) | 0 | 0 | 0 | 0 |
| Primary Clarifiers A - Wetwell Control | PW-WWTP-019 | (32,000) | 0 | 0 | 0 | 0 |
| Aeration Tanks A - New Gates | PW-WWTP-020 | 0 | (29,000) | 0 | 0 | 0 |
| Aeration Tanks A - DO Monitoring and Control | PW-WWTP-021 | (40,000) | (183,000) | 0 | 0 | 0 |
| Secondary Clarifiers A - Sludge Wasting Automation | PW-WWTP-022 | (31,000) | 0 | 0 | 0 | 0 |
| Secondary Clarifiers A - Weirs/Skimers | PW-WWTP-023 | 0 | 0 | 0 | (106,000) | 0 |
| Primary Clarifiers B - Isolation Valves | PW-WWTP-024 | 0 | 0 | (228,000) | 0 | 0 |
| Aeration Tanks B - DO Monitoring and Control | PW-WWTP-025 | (45,000) | (372,000) | 0 | 0 | 0 |
| Aeration Tanks B - Junction Box Gates | PW-WWTP-026 | 0 | 0 | (70,000) | 0 | 0 |
| Secondary Clarifiers B - Effluent Junction Box | PW-WWTP-027 | 0 | 0 | (37,000) | 0 | 0 |
| Aeration Tank B - Painting | PW-WWTP-028 | (70,000) | 0 | 0 | 0 | 0 |
| | <i>Total</i> | (3,005,700) | (4,915,800) | (5,477,000) | (5,286,000) | (5,183,000) |
| <i>Other Uses</i> | | | | | | |
| | Debt Service Expense | (1,123,639) | (1,143,704) | (1,283,216) | (1,288,376) | (1,337,330) |
| | Transfer to Fleet | (128,989) | (128,989) | (128,989) | (128,989) | (128,989) |
| | <i>Total</i> | (1,252,628) | (1,272,693) | (1,412,205) | (1,417,365) | (1,466,319) |
| Total Expenditures and Uses | | (4,258,328) | (6,188,493) | (6,889,205) | (6,703,365) | (6,649,319) |
| Change in Fund Balance | | (414,083) | 517,011 | (1,446,300) | (530,877) | 1,710,002 |
| Ending Balance | | 2,080,378 | 2,597,389 | 1,151,089 | 620,212 | 2,330,214 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-SS-007
Project Name Manhole Repairs - Various Locations



Type Maintenance **Department** Public Works Department
Useful Life 40 years **Contact** Public Works Director
Category Sanitary Sewer
Project Scope Annual Program

Description **Total Project Cost:** \$500,000

Manhole frame and covers are repaired in areas where they are damaged, above or below the street grade, and/or allow street runoff to enter the sewer system. To replace a cover and its frame a small pit around the manhole will be excavated. This process will only take a couple of days for the excavation, setting of the repair, backfill of the hole and resurfacing.

Justification

Repairing manhole covers reduces water runoff from entering into the sewer system; and reduces vehicle damage to vehicles if the manhole is below grade.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Construction/Maintenance | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| Total | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Utility Fund | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| Total | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |

Budget Impact/Other

Staff anticipates a savings of \$1,000/year in critical repairs.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Maintenance | -1,000 | -1,000 | -1,000 | -1,000 | -1,000 | -5,000 |
| Total | -1,000 | -1,000 | -1,000 | -1,000 | -1,000 | -5,000 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-SS-009
Project Name Flow Monitoring and Smoke Testing Program



Type Improvement **Department** Public Works Department
Useful Life 40 years **Contact** Public Works Director
Category Sanitary Sewer
Project Scope Annual Program

Description **Total Project Cost: \$500,000**

Monitoring of sanitary system flow rates in concentrated areas of the sanitary system in an effort to determine excess points of Inflow and Infiltration (I&I). Smoke testing coincides with the flow monitoring which consists of blowing smoke into the sanitary system. A report is developed based on findings of suggested I&I mitigation processes and projects.

Justification

I&I is problematic because the sanitary sewers are only designed to handle flows from the contributing properties and not groundwater. If flows spike after a rainfall, it lets staff know that attention to I&I mitigation projects are needed. Smoke testing coincides with the monitoring which is performed with the goal of finding improper connections to the storm system or other deficiencies in the sanitary system.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Construction/Maintenance | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| Total | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Utility Fund | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| Total | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |

Budget Impact/Other

Staff anticipates a savings of \$1,000/year in critical repairs.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Maintenance | -1,000 | -1,000 | -1,000 | -1,000 | -1,000 | -5,000 |
| Total | -1,000 | -1,000 | -1,000 | -1,000 | -1,000 | -5,000 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-WATER-006
Project Name New Valve Insertions



Type Equipment
Useful Life 40 years
Category Water Distribution
Project Scope Annual Program
Department Public Works Department
Contact Public Works Director

Description **Total Project Cost: \$125,000**

Annual replacement of inoperable valves.

Justification
 Replacement of inoperable valves to better isolate repair segments and reduce the number of customers without water.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|----------------------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Equip/Vehicles/Furnishings | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 |
| Total | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Utility Fund | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 |
| Total | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 |

Budget Impact/Other
 No material additional cost or savings to operating budget.

Capital Plan

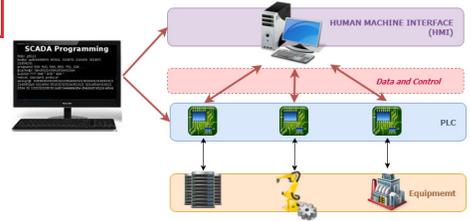
2021 *thru* 2025

Village of Libertyville, Illinois

Project # PW-WATER-012
Project Name Distribution System SCADA Improvements

Type Improvement
Useful Life 25 years
Category Water Distribution
Project Scope New Project

Department Public Works Department
Contact Public Works Director



Description **Total Project Cost: \$150,000**
 Upgrade servers, hardware and operating system for Water System SCADA computer. Also replace PLC units at main terminal and Centrum Pump Station.

Justification
 SCADA servers and hardware are past five the year recommended replacement schedule. The operating system on the server will no longer be supported after 2020. Programmable Logic Controllers (PLC's) are original equipment from 1992 and are considered "Active Mature" by the manufacturer. A recent PLC failure at the critical Centrum pump station entailed replacement with borrowed equipment (see attached picture).

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|----------------|------|------|------|------|----------------|
| Construction/Maintenance | 150,000 | | | | | 150,000 |
| Total | 150,000 | | | | | 150,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------|----------------|------|------|------|------|----------------|
| Utility Fund | 150,000 | | | | | 150,000 |
| Total | 150,000 | | | | | 150,000 |

Budget Impact/Other
 Staff anticipates a decrease of \$1,000/year in maintenance.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|------|---------------|---------------|---------------|---------------|---------------|
| Maintenance | | -1,000 | -1,000 | -1,000 | -1,000 | -4,000 |
| Total | | -1,000 | -1,000 | -1,000 | -1,000 | -4,000 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-WWTP-017
Project Name Chlorine Tank - Replacement Piping



Type Maintenance
Useful Life 40 years
Category Wastewater
Project Scope New Project
Department Public Works Department
Contact Public Works Director

Description **Total Project Cost: \$43,000**
 Remove and replace chlorine dose line from the chemical building to the chlorine contact tank. Project may include point excavating to run new line.

Justification
 Chlorine dose line replacement will be needed until 2028 when alternative disinfection (UV) is to be installed. Can be used as a back up system and will be needed for excess flow discharge.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|---------------|------|------|------|------|---------------|
| Construction/Maintenance | 43,000 | | | | | 43,000 |
| Total | 43,000 | | | | | 43,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------|---------------|------|------|------|------|---------------|
| Utility Fund | 43,000 | | | | | 43,000 |
| Total | 43,000 | | | | | 43,000 |

Budget Impact/Other
 No material additional cost or savings to operating budget.

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-WWTP-019
Project Name Primary Clarifiers A - Wetwell Control

Type Improvement
Useful Life 40 years
Category Wastewater
Project Scope New Project
Department Public Works Department
Contact Public Works Director



Description **Total Project Cost:** \$32,000
 Installation of level control for primary clarifiers in Plant A.

Justification
 The installation of the level control is necessary to pump waste automatically. Level control will sequence pumping when put fills and waste valve opens.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|---------------|------|------|------|------|---------------|
| Construction/Maintenance | 32,000 | | | | | 32,000 |
| Total | 32,000 | | | | | 32,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------|---------------|------|------|------|------|---------------|
| Utility Fund | 32,000 | | | | | 32,000 |
| Total | 32,000 | | | | | 32,000 |

Budget Impact/Other
 No material additional cost or savings to operating budget.

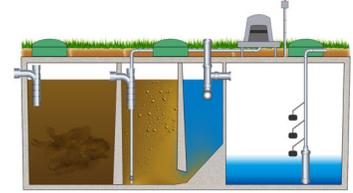
Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-WWTP-021
Project Name Aeration Tanks A - DO Monitoring and Control

Type Improvement **Department** Public Works Department
Useful Life 40 years **Contact** Public Works Director
Category Wastewater
Project Scope New Project



Description **Total Project Cost: \$223,000**

Project is to intergrade new in-line dissolved oxygen (DO) meters to work in conjunction with high efficiency blowers. In-line DO control will automatically adjust blower operation base on preset dissolve oxygen settings.

Justification

New equipment with economic energy incentives available. Saving in energy costs will be realized with payback in approximately eight years. Supplying the proper air requirements to the aeration tanks enhances the plant's performance.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------------------|---------------|----------------|------|------|------|----------------|
| Planning/Design/Engineering | 40,000 | | | | | 40,000 |
| Construction/Maintenance | | 183,000 | | | | 183,000 |
| Total | 40,000 | 183,000 | | | | 223,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------|---------------|----------------|------|------|------|----------------|
| Utility Fund | 40,000 | 183,000 | | | | 223,000 |
| Total | 40,000 | 183,000 | | | | 223,000 |

Budget Impact/Other

Staff anticipates a savings of \$15,000/year in energy costs.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|------------------------------|------|----------------|----------------|----------------|----------------|----------------|
| Other (Insurance, Utilities) | | -15,000 | -15,000 | -15,000 | -15,000 | -60,000 |
| Total | | -15,000 | -15,000 | -15,000 | -15,000 | -60,000 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-WWTP-022
Project Name Secondary Clarifiers A - Sludge Wasting Automation



Type Improvement **Department** Public Works Department
Useful Life 40 years **Contact** Public Works Director
Category Wastewater
Project Scope New Project

Description **Total Project Cost: \$31,000**
 Project will work in conjunction to SCADA improvements. Actuated valves and PLC will be added to flow pace and automatically control wasting rates.

Justification
 Project will free up operators from manually pumping sludge to perform other tasks. Automated pumping is better for the process pumping smaller amount of sludge more frequently rather than in batches. Will reduce overtime on weekends not requiring operators to perform pumping operations.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|---------------|------|------|------|------|---------------|
| Construction/Maintenance | 31,000 | | | | | 31,000 |
| Total | 31,000 | | | | | 31,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------|---------------|------|------|------|------|---------------|
| Utility Fund | 31,000 | | | | | 31,000 |
| Total | 31,000 | | | | | 31,000 |

Budget Impact/Other
 Staff anticipates a savings of \$1,000/year in overtime.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Staff Cost | -1,000 | -1,000 | -1,000 | -1,000 | -1,000 | -5,000 |
| Total | -1,000 | -1,000 | -1,000 | -1,000 | -1,000 | -5,000 |

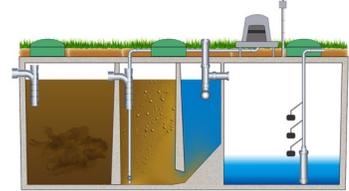
Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-WWTP-025
Project Name Aeration Tanks B - DO Monitoring and Control

Type Improvement **Department** Public Works Department
Useful Life 40 years **Contact** Public Works Director
Category Wastewater
Project Scope New Project



Description **Total Project Cost: \$417,000**
 Project is to intergrade new in-line dissolved oxygen (DO) meters to work in conjunction with high efficiency blowers. In-line DO control will automatically adjust blower operation base on preset dissolve oxygen settings.

Justification
 New equipment with economic energy incentives available. Saving in energy costs will be realized with payback in approximately eight years. Supplying the proper air requirements to the aeration tanks enhances the plant's performance.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------------------|---------------|----------------|------|------|------|----------------|
| Planning/Design/Engineering | 45,000 | | | | | 45,000 |
| Construction/Maintenance | | 372,000 | | | | 372,000 |
| Total | 45,000 | 372,000 | | | | 417,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------|---------------|----------------|------|------|------|----------------|
| Utility Fund | 45,000 | 372,000 | | | | 417,000 |
| Total | 45,000 | 372,000 | | | | 417,000 |

Budget Impact/Other
 Staff anticipates a savings of \$15,000/year in energy costs.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|------------------------------|------|----------------|----------------|----------------|----------------|----------------|
| Other (Insurance, Utilities) | | -15,000 | -15,000 | -15,000 | -15,000 | -60,000 |
| Total | | -15,000 | -15,000 | -15,000 | -15,000 | -60,000 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-WWTP-028
Project Name Aeration Tank B - Painting



Type Maintenance
Useful Life 15 years
Category Wastewater
Project Scope New Project
Department Public Works Department
Contact Public Works Director

Description **Total Project Cost: \$70,000**
 Painting of Plant B aeration tank piping.

Justification
 Piping was only primed in the past and is lacking any paint on walk way. Project was deferred twice in the last five years. Sandblast to SP10 near white, prime coat, intermediate coat and topcoat all steel structure.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------------------|---------------|------|------|------|------|---------------|
| Construction/Maintenance | 70,000 | | | | | 70,000 |
| Total | 70,000 | | | | | 70,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|-----------------|---------------|------|------|------|------|---------------|
| Utility Fund | 70,000 | | | | | 70,000 |
| Total | 70,000 | | | | | 70,000 |

Budget Impact/Other
 No material additional cost or savings to operating budget.

Village of Libertyville, Illinois

Capital Plan

2021 thru 2025



SOURCES AND USES OF FUNDS

| Source | | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|--------------|-------------|-----------|-------------|-----------|-----------|
| Vehicle Maintenance and Replacement Service Fund | | | | | | |
| Beginning Balance | | 1,190,137 | 766,564 | 1,175,120 | 718,103 | 1,052,968 |
| Revenues and Other Fund Sources | | | | | | |
| <i>Revenue</i> | | | | | | |
| Operating Income | | 112,971 | 150,000 | 150,000 | 150,000 | 150,000 |
| Sale of Capital Asset (Quint) | | 150,000 | 0 | 0 | 0 | 0 |
| Transfer from General Fund | | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Transfer from Utility Fund | | 128,989 | 128,989 | 128,989 | 128,989 | 128,989 |
| | <i>Total</i> | 891,960 | 778,989 | 778,989 | 778,989 | 778,989 |
| Total Revenues and Other Fund Sources | | 891,960 | 778,989 | 778,989 | 778,989 | 778,989 |
| Total Funds Available | | 2,082,097 | 1,545,553 | 1,954,109 | 1,497,092 | 1,831,957 |
| Expenditures and Uses | | | | | | |
| <i>Capital Projects & Equipment</i> | | | | | | |
| <u>Community Development</u> | | | | | | |
| Electric Vehicle Pilot Program | CD-FLEET-001 | (35,000) | 0 | 0 | 0 | 0 |
| | <i>Total</i> | (35,000) | 0 | 0 | 0 | 0 |
| <u>Fire Department</u> | | | | | | |
| Hurst Extrication Tools - Fire Station 2 | FD-EQU-002 | (28,500) | 0 | 0 | 0 | 0 |
| Administrative Vehicle Replacement - 4600 | FD-FLEET-001 | 0 | 0 | 0 | (48,000) | 0 |
| Utility Vehicle Replacement - U462 | FD-FLEET-002 | 0 | 0 | 0 | (48,000) | 0 |
| Ambulance Replacement - A461 | FD-FLEET-003 | (318,000) | 0 | 0 | 0 | 0 |
| Ambulance Replacement - A463 | FD-FLEET-004 | 0 | 0 | (342,000) | 0 | 0 |
| Ambulance Replacement - A462 | FD-FLEET-005 | 0 | 0 | 0 | 0 | (354,000) |
| Fire Engine Replacement - E462 | FD-FLEET-006 | 0 | 0 | (675,000) | 0 | 0 |
| Administrative Vehicle Replacement - 4601 | FD-FLEET-007 | 0 | (45,000) | 0 | 0 | 0 |
| Rescue Boat and Trailer | FD-FLEET-008 | 0 | (25,000) | 0 | 0 | 0 |
| Quint QT463/Engine Replacement | FD-FLEET-009 | (675,000) | 0 | 0 | 0 | 0 |
| | <i>Total</i> | (1,021,500) | (70,000) | (1,017,000) | (96,000) | (354,000) |
| <u>Police Department</u> | | | | | | |
| Police Interceptors | PD-FLEET-001 | (150,000) | (150,000) | (150,000) | (150,000) | (150,000) |
| CSO Vehicles | PD-FLEET-002 | (36,000) | (36,000) | 0 | 0 | 0 |
| | <i>Total</i> | (186,000) | (186,000) | (150,000) | (150,000) | (150,000) |
| <u>Public Works Department</u> | | | | | | |
| Unit 303 - Ford F350 | PW-FLEET-001 | 0 | 0 | (69,006) | 0 | 0 |

| Source | | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|--------------|----------------|------------------|----------------|------------------|----------------|
| Vehicle Maintenance and Replacement Service Fund | | | | | | |
| Unit 324 - Water Van | PW-FLEET-002 | 0 | (114,433) | 0 | 0 | 0 |
| Unit 317 - Plow Truck | PW-FLEET-003 | 0 | 0 | 0 | 0 | (168,728) |
| Unit 322 - Plow Truck | PW-FLEET-004 | 0 | 0 | 0 | (198,124) | 0 |
| Unit 323 - Plow Truck | PW-FLEET-005 | 0 | 0 | 0 | 0 | (169,494) |
| Unit P-4 - Parks | PW-FLEET-006 | (26,690) | 0 | 0 | 0 | 0 |
| Unit P-5 - Ford F350 | PW-FLEET-007 | (46,343) | 0 | 0 | 0 | 0 |
| | <i>Total</i> | (73,033) | (114,433) | (69,006) | (198,124) | (338,222) |
| Total Expenditures and Uses | | (1,315,533) | (370,433) | (1,236,006) | (444,124) | (842,222) |
| Change in Fund Balance | | (423,573) | 408,556 | (457,017) | 334,865 | (63,233) |
| Ending Balance | | 766,564 | 1,175,120 | 718,103 | 1,052,968 | 989,735 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # FD-EQU-002
Project Name Hurst Extrication Tools - Fire Station 2



Type Equipment
Useful Life 15 years
Category Equipment: Miscellaneous
Project Scope New Project
Department Fire Department
Contact Fire Chief

Description **Total Project Cost: \$28,500**

Replace aging extrication equipment originally purchased in 2001.

Justification

Extrication equipment has a life span of 15 years. Station 2's fire engine houses 18 year old equipment. Newer, more efficeint equipment would improve service and decrease maintenance costs.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|----------------------------|---------------|------|------|------|------|---------------|
| Equip/Vehicles/Furnishings | 28,500 | | | | | 28,500 |
| Total | 28,500 | | | | | 28,500 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--|---------------|------|------|------|------|---------------|
| Vehicle Maintenance and Replacement Service Fund | 28,500 | | | | | 28,500 |
| Total | 28,500 | | | | | 28,500 |

Budget Impact/Other

Staff anticipates a savings of \$1,000/year in maintenance.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Maintenance | -1,000 | -1,000 | -1,000 | -1,000 | -1,000 | -5,000 |
| Total | -1,000 | -1,000 | -1,000 | -1,000 | -1,000 | -5,000 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # FD-FLEET-009
Project Name Quint QT463/Engine Replacement



Type Equipment
Useful Life 15 years
Category Vehicles
Project Scope New Project
Department Fire Department
Contact Fire Chief

Description

Replace Quint fire apparatus with fire engine.

Justification

Quint combination pumper or quint is a fire service apparatus that serves the dual purpose of an engine and a ladder truck. Five functions that a quint provides: pump, water tank, fire hose, aerial device, and ground ladders. A vital vehicle for the Fire Department for Village and MABAS fire calls.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|----------------------------|----------------|------|------|------|------|----------------|
| Equip/Vehicles/Furnishings | 675,000 | | | | | 675,000 |
| Total | 675,000 | | | | | 675,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--|----------------|------|------|------|------|----------------|
| Vehicle Maintenance and Replacement Service Fund | 675,000 | | | | | 675,000 |
| Total | 675,000 | | | | | 675,000 |

Budget Impact/Other

Staff anticipates a savings of \$5,000/year in maintenance.

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PD-FLEET-002

Project Name CSO Vehicles



Type Equipment

Department Police Department

Useful Life 5 years

Contact Police Chief

Category Vehicles

Project Scope Annual Program

Description

Total Project Cost: \$72,000

Replace two CSO vehicles with pick-up trucks

Justification

Replace two CSO vehicles with pick-up trucks. Both current CSO vehicles are wash down vehicles. CSO's need more room for their gear and stray animals.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|----------------------------|---------------|---------------|------|------|------|---------------|
| Equip/Vehicles/Furnishings | 36,000 | 36,000 | | | | 72,000 |
| Total | 36,000 | 36,000 | | | | 72,000 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--|---------------|---------------|------|------|------|---------------|
| Vehicle Maintenance and Replacement Service Fund | 36,000 | 36,000 | | | | 72,000 |
| Total | 36,000 | 36,000 | | | | 72,000 |

Budget Impact/Other

Staff estimates a aggregate reduction in operating expenditures of \$4,000 over the next five years.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|-------------|-------------|-------------|-------------|-------------|---------------|
| Maintenance | -800 | -800 | -800 | -800 | -800 | -4,000 |
| Total | -800 | -800 | -800 | -800 | -800 | -4,000 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-FLEET-006
Project Name Unit P-4 - Parks



Type Equipment
Useful Life 11 years
Category Vehicles
Project Scope New Project
Department Public Works Department
Contact Public Works Director

Description **Total Project Cost:** \$26,690
 Replace 2006 Parks Division Dodge Dakota.

Justification
 Has 73,349 miles and at EUL per Fixed Asset Policy. Increased maintenance costs on older vehicles. The Village will receive more money at auction selling a newer vehicle.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|----------------------------|---------------|------|------|------|------|---------------|
| Equip/Vehicles/Furnishings | 26,690 | | | | | 26,690 |
| Total | 26,690 | | | | | 26,690 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--|---------------|------|------|------|------|---------------|
| Vehicle Maintenance and Replacement Service Fund | 26,690 | | | | | 26,690 |
| Total | 26,690 | | | | | 26,690 |

Budget Impact/Other
 Staff anticipates a savings of \$500/year in critical repairs.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|-------------|-------------|-------------|-------------|-------------|---------------|
| Maintenance | -500 | -500 | -500 | -500 | -500 | -2,500 |
| Total | -500 | -500 | -500 | -500 | -500 | -2,500 |

Capital Plan

Data in Year 2021

Village of Libertyville, Illinois

Project # PW-FLEET-007
Project Name Unit P-5 - Ford F350



Type Equipment
Useful Life 11 years
Category Vehicles
Project Scope New Project
Department Public Works Department
Contact Public Works Director

Description **Total Project Cost: \$46,343**
 Replace 2002 Ford F350.

Justification
 Past EUL and increased maintenance costs on older vehicles. The Village will receive more money at auction selling a newer vehicle.

| Expenditures | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|----------------------------|---------------|------|------|------|------|---------------|
| Equip/Vehicles/Furnishings | 46,343 | | | | | 46,343 |
| Total | 46,343 | | | | | 46,343 |

| Funding Sources | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--|---------------|------|------|------|------|---------------|
| Vehicle Maintenance and Replacement Service Fund | 46,343 | | | | | 46,343 |
| Total | 46,343 | | | | | 46,343 |

Budget Impact/Other
 Staff anticipates a savings of \$500/year in critical repairs.

| Budget Items | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--------------|-------------|-------------|-------------|-------------|-------------|---------------|
| Maintenance | -500 | -500 | -500 | -500 | -500 | -2,500 |
| Total | -500 | -500 | -500 | -500 | -500 | -2,500 |

DEPARTMENT NARRATIVE

ADMINISTRATION & FINANCE

Proposed 2020/2021 Administration/Finance Budget Goals

1. Non-Home Rule Sales Tax Implementation: If the non-home rule sales tax referendum is approved, staff will complete the process to repeal the *Places for Eating Tax* and implement the non-home rule sales tax, which will include developing a special revenue fund for all revenues received from the non-home rule sales tax.
2. Implement a Welcome Neighbors Story Map: Staff will work with the Village's GIS consultant to implement a story map which can be displayed on the Village's website that provides details for residents and visitors to Libertyville regarding services, such as how to stay informed, garbage pickup, vacation watch, Village meetings, utility information, etc. This map will allow users to both visualize the information through graphics while also reading text to obtain further detail. The goal is to attain 500 views in the first three months.
3. Plan and Implement a GO Libertyville Walk: The GO Lake County walking initiative was founded in 2016 by the Gurnee Park District and was adopted by Live Well Lake County, which is a collaboration between representatives from a variety of community-based organizations, government agencies, health care systems, and academic institutions. Its mission is, "Empowering Lake County residents to improve their overall health through the simple act of walking". Since its creation, GO Lake County has been adopted by over 20 different communities. Staff proposes to adopt the GO Lake County initiative and hold a kickoff GO Libertyville walk in the summer/fall of 2020 with a goal of 500 participants.
4. Implement a LinkedIn Account for the Village: The Village currently uses several social media platforms for communication. LinkedIn is a professional networking site used by businesses for brand awareness, recruitment and professional marketing. Working with the staff Communications Committee, a LinkedIn business page will be developed which will be used to promote items such as the Mayor's Business of the Day, developments under review, the Get Your Forks Out Campaign, as well as recruiting prospective employees for the organization.
5. Conduct a Strategic Planning/ Goal Setting Session for the Village Board: It has been three years since the Village engaged in a process to evaluate and set goals for the organization. This process is conducted using a professional consultant. Staff will facilitate a Request for Proposal process to engage a consultant to conduct a strategic planning/goal setting session. A formal plan will be developed which will provide policy direction for staff and will also be used as part of the budget process to evaluate performance. This will be completed in fall of 2020 and will also help set annual goals for subsequent years.
6. Conduct an Organizational Structure Review of the Police Department: Staff will obtain a consultant to conduct an organizational structure review of the Police Department to review opportunities for efficiencies to be gained and ensure that the department is staffed appropriately. This will be completed by March 31, 2021 and is part of a larger goal to conduct an organizational structure review of each operating department over the course of multiple years.
7. Complete a Comprehensive Review of Administrative Policies: The Village has numerous administrative policies which provide direction on processes and procedures for staff. A comprehensive review of the polices has not occurred in some time. Staff will review all existing policies to ensure they are up to date and prepare drafts of new policies that should be incorporated into the manual. An updated comprehensive document will be distributed to all employees by April 30, 2021.
8. 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.

9. Explore the Feasibility of Switching to a Calendar Fiscal Year: In conjunction with the Village's auditors, determine the logistics and costs associated with implementing a calendar fiscal year.
10. Continue Developing a Five-Year Financial Plan for the Sports Complex: Staff will build upon progress made during the previous fiscal year and will continue working toward developing a five-year financial strategy for the Libertyville Sports Complex.

Proposed 2020/2021 Information Technology Budget Goals

1. Evaluate Village Phone System Replacement: The Village's phone system is nearing its end of life. The system requires an upgrade to the voicemail server in 2020 due to the fact that the server will no longer be supported. Staff will work with the phone system vendor to evaluate the best option for addressing the aging system. Options to consider will include, full replacement, replacement of existing equipment and possible consolidation as well as leasing options. This will be completed by December 2020 in time for budget considerations.
2. Evaluate the Need for Grant Management Software: The Village has been successful in receiving numerous grants over the years using in-house staff to both draft and manage the grants. As the Village continues to increase applications for grants staff proposes to evaluate the use of a grant software that will provide access to grants, sample grant applications, and assist with managing them once they are received. Staff will explore the cost and need for such software. This will be completed by December 2020 in time for budget considerations.
3. Review and Develop a Plan for Paperless Document Management: As part of the CIP process staff identified that the Village will need to determine a storage method for documents going forward. It is recommended to both save space and reduce the amount of time it takes to locate documents to move to an electronic or paperless document management system. Staff will work with the IT Committee to evaluate short term and long-term options for managing the Village's documents.
4. Conduct an Audit of Microsoft Office User Licenses: Microsoft Office has several levels of licenses that can be purchased which provide different levels of access to platforms within office. Staff recommends conducting an audit of all the user licenses in the Village to determine if there are potential savings to be gained by reducing license levels for certain positions. This will be completed by December 2020 in time for budget considerations.
5. Identify Adobe Illustrator Training Opportunities: Staff often finds the need for small graphic work to be done for marketing or general communication purposes. Currently, staff uses free platforms and stock images but at times work is also contracted. Staff owns licenses to the adobe professional suite that provides access to Adobe Illustrator which is commonly used to develop graphics. It is recommended that basic training on Adobe Illustrator be conducted for power users in the organization which could reduce the cost for some consulting costs in the future.
6. Facilitate Renewal of the Contractual IT Provider Contract: The IT service provider contract is up for renewal at the end of May 2020. Staff will work with the other communities that are part of the shared services model to negotiate a renewal contract for services. This will be completed by May 31, 2020.

Review of 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.

Status – In January 2020, the Village Board approved an amended purchase contract for the sale of the GLC/FEC property. It is anticipated that this sale will close in late 2020. Staff has provided the Village Board with various scenarios pertaining to the refinancing of the Libertyville Sports Complex debt.

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.

Status - The implementation of a stormwater utility fee has continued to be discussed; however, no final action has been taken to develop a stormwater utility fee. The Village Board engaged a consultant in the fall to develop stormwater utility fee options for consideration. As part of the process staff has discussed the use of town hall meetings, social media and the use of widgets on the Village website to convey estimated stormwater utility fees for a specific property. Upon determination of a stormwater utility fee structure, a finalized communication plan will be presented to the Village Board.

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.

Status - Due to other priorities, the timeline for this project was shifted. Staff began the RFP process for a consultant in November. Six proposals were received on December 16, 2019. A contract was awarded on January 28, 2020. The consultant will work with staff to complete the analysis and make a final presentation in April.

4. Develop a Capital Improvement Plan (CIP) and Dedicated Funding Source Strategy: Staff will develop a five-year CIP along with funding sources to assist with financial planning for the budget process by August 31, 2019.

Status - A draft comprehensive ten-year Capital Improvement Plan (CIP) was presented to the Village Board on August 13 for review. On August 27 the Village Board adopted the Plan. The Plan was used to develop the draft FY 20/21 budget document. It will continue to be updated on an annual basis.

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.

Status - The Village Board approved a contract with MGP and the GIS Consortium in March of 2019. The onboarding process began in August of 2019. Throughout the onboarding process, staff has worked with members of the consortium to implement and build data into the Village's system. Product rollout meetings for each Department occurred in January. Staff will also be developing a five-year plan with the Consortium to ensure that projects stay on-schedule.

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.

Status - Promotion of the Village app will begin in the spring of 2020 after the Village's Citizen Request for Action module is rolled out which will allow citizens to make online requests for service. This function will be incorporated into the app which will be promoted to visitors and residents of the Village.

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.

Status - Staff began the website redesign process in November. The website refresh is included as part of the Village's contract. Working with the staff Communications Committee, goals for the updated design of the site were identified and are being incorporated into the refresh. The refresh will not change functionality of the site, but it will change the overall look and feel of the site. An additional item that has been included is beginning the process of incorporating department headers or sub homepages for certain departments to provide more flexibility with the amount of content that can be shared on their page. The updated design is anticipated to be completed in May of 2020.

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.

Status - Administration has almost completed the review of the handbook. Once it is completed, Department Heads will be given an opportunity to review the summary of proposed edits and finally, a legal review will occur. Upon completion of the review staff will issue an updated handbook to all employees.

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.

Status - Staff has obtained sample reports from various communities. Many communities issue a quarterly or bi-monthly report as opposed to a monthly report. Staff will make a final recommendation regarding format and frequency of the reports prior to the end of the fiscal year.

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.

Status - Staff began issuing a bi-weekly e-news in October of 2018. There are currently 1,492 subscribers to the e-news. The link to the e-news is also posted on the Village's social media accounts bi-weekly. Staff is reviewing the possibility of increasing the frequency of the newsletter to weekly, as the amount of content that is generated would allow for a weekly edition.

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.

Status - Staff undertook the initial steps to developing this Plan during FY 2019-2020 by proposing the concept of a Comprehensive Revenue Policy. The final timing of the GLC/FEC sale will also impact the development of an operational financial plan for the Libertyville Sports Complex.

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.

Status - Staff has been working with the Village's waste hauler to extend the existing contract due to favorable pricing. It is anticipated that a draft agreement will be presented to the Village Board in the spring for renewal.

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.

Status - Due to various other pressing policy issues, this item has been deferred to FY 2020-2021. Staff intends to bring an initial recommendation to move forward to the Finance Committee in April 2020.

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.

Status - The Village's ERP software provider BS&A has disclosed that they are preparing to launch a new web-based modernized platform within the next year or two. Given the investment of time and resources required to change the Village's general ledger schema, staff believe it is in the Village's best interest to complete this project in conjunction with the software conversion.

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.

Status - Village purchasing policy revisions began in spring of 2020 and will be completed during the first half of FY 2020-2021.

Review of 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.

Status - As part of the Village-wide comprehensive capital improvement plan process that was completed in 2019 the IT Committee reviewed technology capital needs over the next ten years. This plan is currently being utilized to develop a detailed IT strategic plan that will include greater detail regarding both small and large-scale technology projects.

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.

Status - The IT Committee has reviewed several policies this year which include password replacement, cyber security and new employee setup. The Committee will continue to develop a list of policies and implement them as needed.

3. Upgrade All Firewalls: The Village's firewalls are at their end of life. They will be replaced during FY 2019-2020.

Status - Firewall replacement was completed in May of 2019 and is fully operational.

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.

Status - The Police Department is currently working with IT staff to evaluate server options. The server will be replaced prior to the end of the fiscal year.

5. Implement Cloud Back-up: In order to ensure disaster recovery, the Village will implement cloud back-ups.

Status - Disaster recovery to the cloud is included in the current fiscal year budget and will be completed prior to the end of the fiscal year.

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.

Status - As part of the IT strategic plan the fleet maintenance software review will be conducted and considered for future budget years.

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.

Status - As part of the IT strategic plan the need for applicant tracking software will be conducted and considered for future budget years.

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.

Status - Staff meets with the Village's contractual IT provider weekly, as part of this meeting work orders are reviewed to ensure that projects and requests are being completed in a timely 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.

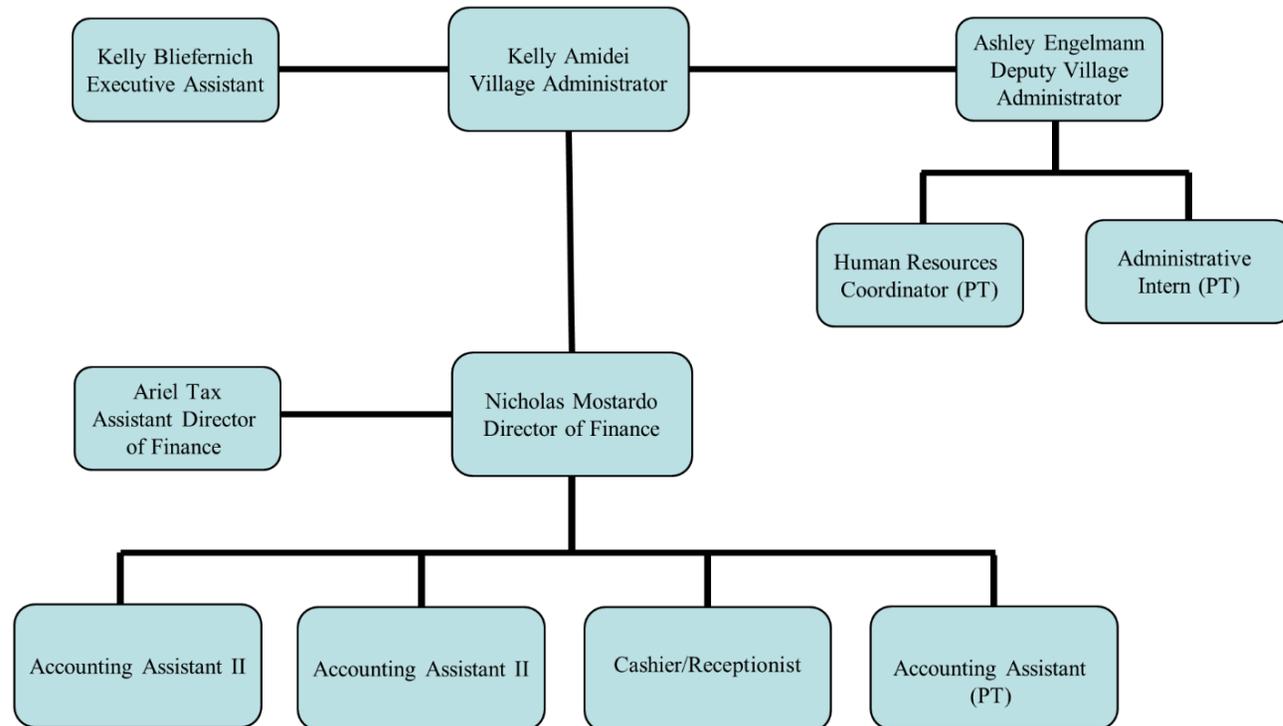
Status - Replacement orders for workstations began early in the fiscal year with the remainder to be purchased in February. In order to ensure full use of the warranty period for the workstations, which begins with the date of purchase, workstations are ordered in a manner to reduce the amount of time they are held in stock until they can be deployed.



Organizational Chart



ADMINISTRATION & FINANCE FY 2020-2021



DEPARTMENT NARRATIVE

PUBLIC WORKS DEPARTMENT

Proposed 2020/2021 Public Works Department Budget Goals

1. In-House Engineering Design & Construction Oversight: The Engineering Division intends to continue in their efforts of identifying projects where either design or construction engineering services can be provided internally by staff. It is anticipated that the majority of all required services for the 2020 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. The anticipated savings is approximately \$100,000 annually.
2. Public Design Standards Update: Design standards for public improvements, including utilities and roadways, are currently regulated by the Village's Design Standards for Public Improvements, which was last revised in 2017. The Engineering Division has noted beneficial modifications that could be made to this document and intends to begin with updates and revisions in FY 20/21.
3. Hazardous Tree Removal: Continue with the identification and removal and/or trimming of hazardous trees on Village parkways and parks with the use of in-house staff and contractors while following the Village's established tree ordinance guidelines.
4. Contractual Village Tree Trimming Program: Continue the second year of the multi-year rotation of the parkway tree pruning program West of Milwaukee Ave and South of Winchester Rd. (northwest quadrant in the Village), which will complete an additional 20% of the Village's trees.
5. Village 50/50 Tree Planting Program: Continue to offer a fall 50/50 tree planting program to residents and businesses which have space available along their parkways. In addition, utilize the new GIS software to determine additional planting locations especially where resident participation in the program is lacking.
6. Playground Construction: Oversee construction of a new playground, basketball court and gazebo at Charles Brown Park.
7. Tree City USA: Continue the tradition of being a Certified Tree City for the sixteenth year in a row.
8. MEP Study: Acquire a Mechanical, Electrical, Plumbing Engineering Study for Adler and Riverside Pools.
9. New Village Software: To incorporate the new GIS system containing the new tree survey information with our daily inspection, trimming and removal requests and the new CRA system.
10. Improve and Endorse Building Energy Efficiency: This initiative would be budget dependent, with a plan developed FY 20/21 and implemented in FY 21/22.
11. Inventory of Assets: Produce an inventory of assets with serial numbers and important information that's readily available. Try to complete two buildings each year at a minimum.
12. Building Keys: Produce more efficient way of keeping track of Village building keys. Produce records for each building based on key type, brand, model etc. in order to enhance security.

Proposed 2020/2021 Roadway, TIF, and MFT Capital Projects Budget Goals

1. East Side Parking Lot (North Portion): Now that the south portion of the East Side Parking Lot (between School St. & Cook Ave.) has been completed, staff will be turning attention to the remaining north portion (behind Starbucks & Morgan's). The Planning Division is in discussions with owner of parcels where the Village does not currently have property ownership or lease agreements in place. Agreements must be reached with each at a minimum before work can proceed. Staff is optimistic that the necessary agreements can be obtained, which would allow for the Engineering Division to proceed immediately with the necessary plans and contract documents needed for construction. Staff is hopeful that everything, including construction, can be completed in FY 20/21.
2. Rockland Bridge Replacement: Activities associated with the Rockland Bridge Replacement project during FY 20/21 will be solely Phase I and Phase II design services. Staff will be working closely with the design engineers (Civiltech) on numerous aspects of the proposed bridge, including drainage, structural design and appearance. It is anticipated that public open house meetings will be held during the upcoming year to keep residents informed on the project while also gauging public opinions on items such as the aesthetics, including an amenity that could bring remembrance of the former decorative steel truss.
3. 2020 Road Rehabilitation Program: Due to the success of the joint-bid 2019 Road Program, Staff intends to pursue a shared program with neighboring municipalities (Mundelein & Vernon Hills) once again in 2020. The Engineering Division will provide the majority of design and construction oversight services internally and it is anticipated that the program will include approximately \$850,000 worth of roadway rehabilitation work. Streets anticipated to be rehabilitated include Juniper Parkway, the cul-de-sacs directly off of Juniper, Sandy Lane and North Stewart Avenue.

Proposed 2020/2021 Water, Sanitary, and Stormwater Capital Projects Budget Goals

1. W. Park Avenue Watermain Replacement: The existing watermain along W. Park Avenue between Dymond Road and Dawes Street has proven to be problematic for many years due to its condition, history of breaks and location in the roadway pavement. Staff intends to pursue the replacement of the existing main within these limits with a new main that will be located in a more ideal location (lawn area) and will eliminate an old main that has resulted in substantial maintenance costs over the years. The Engineering Division is currently coordinating with consultant Gewalt Hamilton Assoc. on the necessary design, with the overall intent of pursuing construction during FY 20/21 pending the obtainment of the necessary easements. If this location is not ready, Staff is still analyzing the chronic breaker main on Winchester Road between Claridge and Wellington.
2. Sanitary Sewer Inflow & Infiltration (I & I) Program: It is anticipated that staff will have addressed the majority of the necessary sanitary repairs that were identified in previous smoke testing and I/I reduction reports by the end of FY 19/20. Staff intends to use this as an opportunity to reassess the overall I&I program and establish a more defined plan and schedule for I&I testing and repairs for subsequent years. It is anticipated that staff will pursue a contract for additional smoke testing and I&I identification reporting during FY 20/21 in order to identify necessary repairs for future contracts.
3. Wastewater Treatment Plant SCADA: Establish a SCADA system at the wastewater plant and also migrate over the lift stations separating them from the water distribution system. The scope of the project will be to design the "backbone" of system and expand over the years. The project will involve procuring an Automator/ Integrator (A/O) consultant to help identify equipment selection and capabilities of a system tailored for the WWTP needs. The A/O will develop specifications, conduct a formal bid process, make recommendations, oversee construction and assist in training and support. The desire is to semi-automate operations providing relief of plant operators for routine tasks such as wasting and pumping return rates. The system will monitor and display real time data providing operators with plant status and initiate alarms and callouts. The system will be expandable to integrate new energy efficient components such as dissolved oxygen, blower control and bio-nutrient updates. Also included in this project will be the cleanup of control cabinets and internal wiring and identifying and replacing wires still in service with the removal of abandoned wire from previous work and improvements.

4. Aeration Improvements Engineering: Undertake engineering design work and equipment selection for the purchase and construction in FY 21/22. An RFP for consultant engineering services will be advertised to design and recommend equipment selections and prepare specifications. All equipment and controls will be compatible with new SCADA system.
5. Digester Leak Repairs: The secondary digesters leak through the interior brick of the digester complex, which causes ponding of water and sludge buildup on the upper and lower levels of the building. The project is to empty each tank, clean, inject fill the cracks, prep and apply a coating to the interior tank walls.
6. Sodium Hypo-Chlorite Dose Line: The existing chlorine dose line is becoming brittle and needs to be replaced. The project is to run new dose lines with valving from the chemical building to the chlorine contact structure.
7. Aeration Tank B Painting: The air header that feeds the Plant B aeration basins is in need of recoating. Project scope includes sand blasting to provide a near white (sp-12) finish and applying three coats of epoxy coating on all painted surface of the airline and brackets.
8. Emergency Generator at Route 45 Lift Station: The project is to provide an onsite emergency generator with an automatic transfer switch for back-up electrical power.
9. Water Distribution System SCADA Server Upgrade and PLC Replacement Project: The proposed project will include an upgrade to the servers, hardware and operating system for Water System SCADA computer. Also included will be replacing the Programmable Logic Controllers (PLC) units at the main terminal and Centrum Pump Station. The SCADA servers and hardware are past five the year recommended replacement time frame. The operating system on the server will no longer be supported after 2020 and the PLC's are original equipment from 1992. A recent PLC failure at the Centrum reservoir and pumping station entailed replacement with borrowed equipment.
10. Rockland Road Corridor Flood Reduction Project: Staff will prepare an RFP to select a consultant to prepare the final engineering design and bidding documents (plans, specifications & estimates) for the remaining phase of the project. Construction would then be anticipated to occur in 2021.
11. Highlands Subdivision Flood Reduction Project: Staff will request a proposal from the consultant who prepared the Master Stormwater Plan to begin the final engineering design and permitting for the proposed project. The final engineering design work is expected to take two years to complete as various storage options at Nicholas Dowden Park and the resulting increased benefits are analyzed. It is anticipated that construction would occur in 2022 and 2023.

Review of 2019/2020 Public Works Department Budget Goals

1. In-House Engineering Design: The Engineering Division intends to continue in their 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.

Status - The Engineering Division completed in-house designs for several projects during the past year, including the 2019 Road Rehabilitation Program and various other capital improvement projects that were put out to bid in 19/20. In addition, the Division's Senior Project Engineer also served as the Resident Engineer for the Road Program.

2. Plan Review: The Engineering Division shall continue to improve plan review efficiency for the benefit of applicants and other Departments. Current review processes will be continually assessed for potential improvements, including those for houseline projects, dry utility submittals and larger developments.

Status - The Engineering Division continued to make significant improvements to the overall plan review process. Staff prepared a Request for Proposals to reassess consultant services to serve as the Village's Watershed Development Ordinance Enforcement Officer and decided to make a change to proceed with Christopher B. Burke Engineering. Staff has observed a substantial increase in the quality of reviews since making the change.

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, designers and Staff. The Village Engineer intends to work with Staff on a draft of the updated documents, which would then be presented to the Lake County Stormwater Management Commission and 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.

Status - The Village's Appendix P regulations were successfully amended in 2019/20 in an effort to address ongoing stormwater management concerns while providing regulations that were more user-friendly for homeowners, developers and staff.

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 parks with the use of in-house staff and contractors.

Status - EAB trees in the parks were removed in spring of 2019 with the exception of Cook Park, in which those trees will remain until they become significantly infested. The very large and mature ash tree at the corner of Cook and Milwaukee Avenues will be treated for EAB indefinitely. Ten homeowners are also treating their parkway ash trees with private funds.

5. Contractual 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.

Status - Landscape Concepts Management will start trimming in January in the southwest portion of town.

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.

Status - A total of 449 trees were planted on parkways, parks and at public buildings. The contractor, Arthur Weiler Nursery did an excellent job servicing the Village's and resident's needs. The program will change in FY 20/21 to incorporate the tree survey and compensate for the lack of residential requests in 19/20.

7. Playground Construction: Oversee construction of a new playground at Adler Park.

Status - Play Illinois LLC will be installing a BCI Burke playground. The Village was awarded a \$90,000 grant toward equipment costs. The installer, The Kenneth Co. should start removal/demolition in late December/early January. Total costs are expected to be under \$270,000.

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.

Status - The application has been submitted. The IDNR Urban Forestry Administrator has approved the application and forwarded it to the Arbor Day Foundation for their review.

9. Reserve Studies: Complete reserve studies for the wastewater treatment plant and the three fire stations to identify and program major repair needs.

Status - The Facilities Manager is obtaining final pricing and work will start in January of 2020. The overall study will be completed before FY 2020/21 starts.

10. Building Representatives: Establish a building representative for each building to generate work orders to the Facilities Manager. The Facilities Manager currently will receive multiple work orders about the same issue from multiple employees.

Status - The Facilities Manager is now working with a building representative from each building, but also still does respond to an occasional email from other employees within their respective building.

11. Preventive Building Maintenance Program: Establish a system for keeping track of preventive maintenance on HVAC and other large and expensive building equipment and components with the goal where pre-determined work orders are generated automatically.

Status - Due to the high cost of the programs that offer this type of tracking we chose not to peruse. We do have quarterly maintenance activities scheduled with a local contractor for the Schertz Building, Civic Center, Cook House and Adler Center. For Fiscal Year 20/21 we will plan to include the Village Hall, the S&U and Parks Maintenance facilities and two Metra Stations.

Review of 2019/2020 Roadway, TIF, and MFT Capital Projects Budget Goals

1. Rockland Road Reconstruction: The 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. The roadway improvements will begin in the spring of 2020.

Status - A contract was awarded to Copenhagen Construction and construction began in the summer of 2019. The initial phase of the work was completed in early December and the roadway was re-opened to two lanes of traffic. The water main work was completed, but a portion of the storm and sanitary sewer remains and will be completed after the winter shutdown. The project is anticipated to start-up again in spring and be completed by the end of November 2020.

2. Rockland Bridge Replacement: The Village has contracted with Civiltech Engineering to complete the Phase I (preliminary) engineering for the future bridge replacement project, which will include both abutments. The cost of the Phase I engineering contract is \$151,766, which will be reimbursed at 90% (80%-Federal & 10%-Township). Construction is anticipated to occur in 2022 at a current estimated cost of \$3,000,000.

Status - Civiltech Engineering is currently in the process of completing the Phase I preliminary engineering services and it is anticipated that Phase I will continue into FY 2020/21. Phase II services will likely predominantly occur in FY 2021/22 towards the ultimate goal of construction now to occur in 2023.

3. 2019 Road Rehabilitation Program: The Village plans on partnering with the Villages of Vernon Hills and Mundelein and Libertyville Township for a joint bid/contract road rehabilitation program. Village streets to be milled/resurfaced include Liberty Bell Lane & Court, Fifth Avenue, Wexford Court and USG Drive at an approximate cost of \$650,000.

Status - The joint-bid 2019 Road Rehabilitation Program was a success, as all participating municipalities received favorable contract prices as a result of the shared program. The Engineering Division provided daily resident engineering services throughout the duration of the project and Warwick Lane was able to be added to take advantage of the extremely favorable unit price bids.

4. East Side Parking Lot: Staff has been working closely with the Planning Division on the proposed resurfacing of the existing East Side Parking Lot that is located between School Street and Cook Avenue. Any improvements to the lot require that Staff first obtain the proper Lease Agreements and/or Rights of Entry for any parcels that are not currently under agreement or those owned by the Village. It is anticipated that the agreements required for the south portion of the lot can be obtained during the winter, 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.

Status – Resurfacing of the south portion of the parking lot was successfully completed during the summer of 2019. Improvements included milling & resurfacing of the existing asphalt, new pavement markings, installing new parking blocks throughout the entire lot and installing a new board-on-board dumpster enclosure with a concrete pad for shared dumpster use for the adjacent businesses. The Planning Division is currently in discussions with property owners adjacent to the north portion of the lot and staff is hopeful that the north portion can be addressed in 2020 pending the necessary property agreements.

Review of 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 limit 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 net present value 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 the goal with final completion expected by the end of December 2019. Achieving this goal will allow three-months of optimization of the new chemical process to gain compliance by April 1, 2020.

Status - Bid opening was held on March 12, 2019 with four bids received, the lowest responsive proposal from Manusos General Contracting came in at \$1,394,000. On March 26, 2019 the Village Board approved an intent to award the Phosphorous Removal Project to Manusos General Contracting. Following much deliberation and lobbying the IEPA issued a commitment of funds letter in the amount of \$1,724,000, which included design & construction engineering costs. On April 17, 2019 a loan agreement was issued at 1.64%, discounted from the standard 1.84% because the project involves nutrient removal work. Construction began in early summer and the project is reaching substantial completion and start-up and testing is to be performed during February 2020. Project is still on target to be operational and meeting the new phosphorous effluent limit of 1.0 mg/l by the IEPA mandated April 1, 2020 deadline.

2. WWTP Lagoon Dredging/Improvements: The lagoon at the wastewater treatment plant was last dredged cleaned in 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 and therefore essentially not effective. The floating baffles and aerators were originally installed in 1989 are weathered and should also 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.

Status - Final scope of project was cleaning bio-solids settlement from the basin and replacing the floating baffle system. The formal bid opening occurred on August 6, 2019 with two proposals received. Stewart Spreading, Inc. provided the most qualified competitive bid based on 1.5 million gallons sludge to remove at \$287,175.00. The estimated and budget amount of the project was \$571,500. Work began mid-November and was completed on November 27, 2019. Due to a hydraulic overload caused by a significant and constant inflow source from a “blown-off” manhole frame/lid on the County interceptor line, the bio solids were much less than estimated. The total amount of sludge removed was only 714,000 gallons, significantly less than the estimated amount of 1,500,000 gallons. Currently the project cost is at \$172,026. Staff and our design consultant are in good faith negotiations with the contractor, Stewart Spreading, Inc. to determine a final cost from loss of profit margin for quantities being so much less than expected.

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.

Status - The entirety of the watermain work was completed, and approximately 75% of the storm sewer was installed prior to the winter shut down. The remainder of the storm sewer will be completed when work resumes in the Spring of 2020.

4. Master Stormwater Management Plan: Work with our 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, implementation of a fee and the creation of a stormwater utility to provide a funding source for the operations/maintenance and capital improvements for the Village’s stormwater management system.

Status - The Master Stormwater Management Plan was completed and adopted by the Village Board on May 28, 2019. Discussions regarding the implementation of a stormwater utility fee are still ongoing and were separated from the adoption of the Master Plan and will continue in FY 2020/21.

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 undertaking the recommended improvements from the smoke testing and manhole assessments previously completed in Basins 11 and 12.

Status - The Public Works Dept. continued their efforts towards addressing I & I by preparing the necessary construction plans and bidding documents and overseeing the successful completion of separate sanitary sewer lining, sanitary & storm sewer point repairs and manhole rehabilitation projects with various contractors.

6. Charles Brown Reservoir Restoration & Pump Replacement Project: Coordinate with our 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.

Status - Final engineering was completed and the project was put out to bid. The construction contract was awarded to Earthwerks in the amount of \$1,682,455 and activities have gone very well since initial commencement of work in mid-October. The entirety of the mass-grading and temporary stabilization was completed before winter shutdown. The Contractor will return in the spring to complete the final restoration and replacement of the existing pumps.

Public Works Performance Measures and Statistics

ENGINEERING

The Engineering staff is responsible for recommending improvements, preparing cost estimates and plans, soliciting bids and supervising the construction of public works projects in order to maintain and improve the Village's infrastructure systems. Staff also reviews public improvement plans for private developments and performs inspection of construction activities 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 to residents, other Departments and consultants.

| <u>Performance Data</u> | Actual | Actual | Actual | Estimated | Projected |
|--|----------------|----------------|----------------|------------------|------------------|
| <i>Output Measures</i> | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
| Number of Engineering Permits | 175 | 290 | 280 | 280 | 280 |
| Number of Site Development Permits Issued | 9 | 5 | 5 | 8 | 6 |
| Number of Permit Inspections (Right-of-Way & Site Development) | 560 | 650 | 550 | 600 | 600 |
| <i>Effectiveness Measures</i> | | | | | |
| Capital Improvement Contracts | 16 | 17 | 20 | 18 | 18 |
| Contract Amounts | \$8,000,000 | \$6,000,000 | \$6,000,000 | \$5,700,000 | \$7,900,000 |
| <i>Efficiency Measures</i> | | | | | |
| Public Improvements by Developers, Inspected Value | \$330,000 | \$75,000 | \$550,000 | \$270,000 | \$275,000 |
| Review & Inspection Fees Collected | \$170,000 | \$115,000 | \$160,000 | \$180,000 | \$180,000 |
| Number of Staff | 3.50 | 4.00 | 4.00 | 4.00 | 4.00 |



STREETS

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

| <u>Performance Data</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimated</u> | <u>Projected</u> |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|
| <i>Output Measures</i> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
| Streets & Alleys | | | | | |
| Resurfaced (miles) | 8.70 | 6.25 | 3.90 | 2 | 2 |
| Striped (miles) | 3.70 | 3.50 | 3.00 | 3 | 3 |
| Repaired (tons) | 175 | 84 | 109 | 200 | 200 |
| Road Patching (tons) | 900 | 1,100 | 1610 | 306 | 800 |
| Sidewalk replaced (sf) (In- | 4,549 | 3,345 | 3,175 | 2000 | 2500 |
| Sidewalk replaced (sf) | 8,636 | 17,433 | 18,541 | 15,556 | 17,500 |
| Streets Signs (new & replaced) | 499 | 556 | 490 | 450 | 450 |
| Traffic Marking (l.f.) In-House | 2,015 | 875 | 0 | 2,000 | 1,000 |
| Traffic Marking (l.f.) Contractual | 36,265 | 40,365 | 40,365 | 40,000 | 40,000 |
| Miles of Streets (Streets & | 89 | 89 | 89 | 89 | 89 |
| <i>Effectiveness Measures</i> | | | | | |
| Streetlights Maintained | 2,372 | 2,372 | 2,372 | 2,372 | 2,372 |
| Streetlights Replaced | 11 | 18 | 20 | 20 | 20 |
| Streetlight Cable Repairs | 22 | 34 | 56 | 40 | 40 |
| Street Lamps Replaced | 298 | 195 | 292 | 350 | 300 |
| Percentage of Street Lamps | 13% | 8% | 12% | 13% | 13% |
| <i>Efficiency Measures</i> | | | | | |
| Number of Staff per Mile of Road | | | | | |
| Maintained | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 |



REFUSE & RECYCLING

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

| <u>Performance Data</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimated</u> | <u>Projected</u> |
|---|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|
| | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
| <i>Output Measures</i> | | | | | |
| Swept (miles) Village | 235 | 300 | 801 | 800 | 800 |
| Swept (miles) Contractual | 1,360 | 1,450 | 630 | 1400 | 1400 |
| Total | 1,595 | 1,750 | 1431 | 2200 | 2200 |
| <i>Material Removed</i> | | | | | |
| Hoppers (each hopper = Est 5 cy) | 405 | 425 | 500 | 450 | 450 |
| Cubic Yards | 2,020 | 2,125 | 2500 | 2250 | 2250 |
| <u>SWALCO Electronics Recycling</u> | | | | | |
| Labor (\$) | \$18,011 | \$14,966 | \$15,064 | \$15,323 | \$15,841 |
| Labor Hours | 376 | 32 | 279 | 295 | 245 |
| Vehicle Drop-Offs | 737 | 676 | 462 | 663 | 635 |
| Boxes & Pallets Delivered | 165 | 156 | 98 | 122 | 135 |
| Vehicle (\$) | \$5,765 | \$1,783 | \$1,161 | \$1,356 | \$2,516 |
| Vehicles Hours | 168 | 124 | 85 | 90 | 117 |
| <i>Effectiveness Measures</i> | | | | | |
| Number of Complete Sweeps | 10 | 9 | 7.5 | 6 | 7 |
| CBD Sweeps (Contractual) | 9 | 30 | 8 | 0 | 0 |
| CBD Sweeps (In -House) | 8 | 18 | 28 | 28 | 28 |
| <i>Efficiency Measures</i> | | | | | |
| Contractual Cost Per Sweep (Sweeping + Disposal) | \$6,550 | \$6,550 | \$6,915 | \$12,400 | \$12,000 |



SNOW & ICE

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

| <u>Performance Data</u> | <u>Actual 2016-17</u> | <u>Actual 2017-18</u> | <u>Actual 2018-19</u> | <u>Estimated 2019-20</u> | <u>Projected 2020-21</u> |
|--------------------------------------|----------------------------------|----------------------------------|----------------------------------|-------------------------------------|-------------------------------------|
| <i>Output Measures</i> | | | | | |
| Snowplowing Events | 11 | 18 | 22 | 18 | 20 |
| Salt Spread (tons) | 1,340 | 1,928 | 2,248 | 2,200 | 2,200 |
| Cost per Ton of Salt | \$59.50 | \$62.14 | \$62.14 | \$65.25 | \$67.00 |
| <i>Effectiveness Measures</i> | | | | | |
| Regular Hours | 141 | 345 | 573 | 300 | 350 |
| Overtime Hours | 905 | 1,145 | 1,254 | 1,200 | 1,200 |
| Average Cost per Snow Event | \$11,500 | \$10,600 | \$9,918 | \$11,000 | \$11,500 |
| Total Cost for Snow Season | \$127,000 | \$190,000 | \$218,000 | \$200,000 | \$230,000 |
| Cost to Plow One Mile of Road per 1 | \$129.72 | \$118.60 | \$111.34 | \$124.84 | \$129.21 |
| <i>Efficiency Measures</i> | | | | | |
| Accumulation (inches) | 32.87 | 33.00 | 52.75 | 30.00 | 30.00 |
| No. of Snow Plow Routes | 11 | 11 | 11 | 11 | 11 |



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.

| Performance Data | Actual 2016-17 | Actual 2017-18 | Actual 2018-19 | Estimated 2019-20 | Projected 2020-21 |
|--|---------------------------|---------------------------|---------------------------|------------------------------|------------------------------|
| <i>Output Measures</i> | | | | | |
| Amount of Mulch Applied (yds) | 160 (240PG) | 160 (315PG) | 80 (315PG) | 2 (290PG) | 0 (280PG) |
| Mowing rotation in days | 5 | 1.5 | 1.5 | 0 | 0 |
| Parkway tree Calls | 250 | 411 | 584 | 450 | 400 |
| Parkway trees trimmed by | 788 | 813 | 868 | 800 | 800 |
| No. of trees treated for EAB | 520 | 0 | 1 | 0 | 1 |
| No. of trees removed infected with I | 500 | 814 | 156 | 135 | 80 |
| Village Staff | 200 | 20 | 99 | 120 | 70 |
| Contractual | 300 | 794 | 57 | 15 | 10 |
| <i>Effectiveness Measures</i> | | | | | |
| Amount of Pesticide Used (gal) | 14.6 g's/326 lbs | 17.3 g's/ 1.75 lbs | 2.85 g's/1.2 lbs | 2.62 g's / 1.77 lbs | 1 g's / 0 lbs |
| Percent of Playgrounds Functional | 100 | 100 | 100% | 95% | 95% |
| Number of Playground Inspections per Year (Formal and Informal) | 113 | 30 | 30 | 20 | 20 |
| <i>Efficiency Measures</i> | | | | | |
| Number of staff for Village-tree | 2 | 2 | 1 | 1 | 1 |
| Number of Parks maintained | 21 | 21 | 21 | 21 | 21 |
| Acres of Land Maintained | 386 | 386 | 386 | 386 | 386 |



WATER

Since May of 1992 the Village receives its potable water from the Central Lake County Joint Action Water Agency (CLCJAWA), which treats and supplies raw water from Lake Michigan for distribution to its member communities. The Water Fund accounts for the revenue and expense associated with providing potable water to Village residents. The water distribution function of the Public Works Department utilizes pump stations, storage tanks and an extensive system of transmission and distribution lines to provide water. In addition, water is provided for the use in fighting fires, irrigation and processing. Four wells are also maintained to provide an emergency source of water. Staff also monitors and maintains records on the use of water and responds to loss of service, low water pressure and water usage questions.

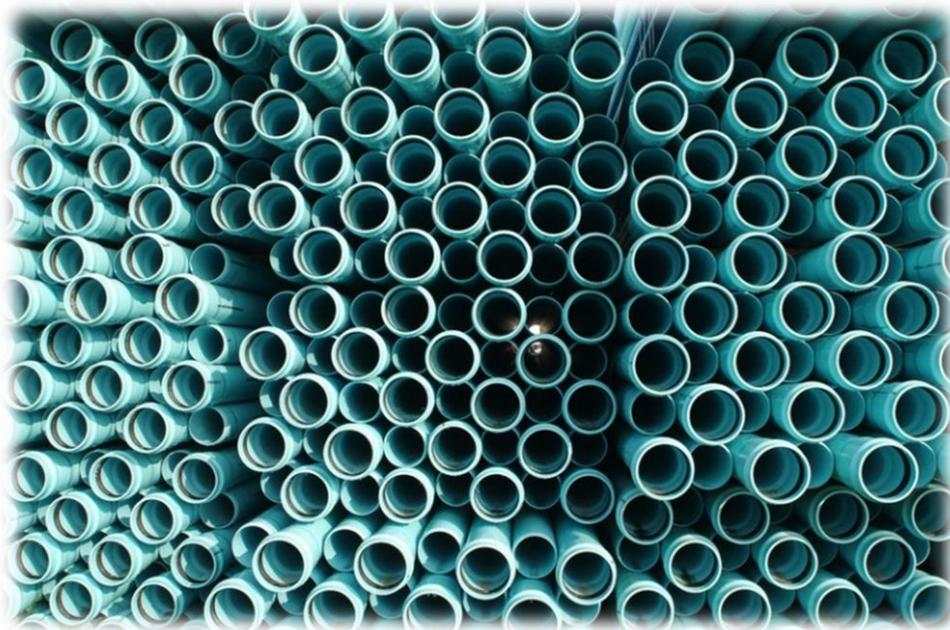
| <u>Performance Data</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimated</u> | <u>Projected</u> |
|--|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|
| | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
| <i>Output Measures</i> | | | | | |
| Water Supplied (mgd) | 2.29 | 2.22 | 2.26 | 2.20 | 2.20 |
| Water Main Breaks | 25 | 21 | 28 | 24 | 24 |
| Service Calls | 2,874 | 995 | 942 | 1500 | 1500 |
| Meters Replaced | 147 | 140 | 80 | 100 | 100 |
| Large Meters Tested | 8 | 10 | 7 | 10 | 10 |
| Number of Meters Converted to Radio | 297 | 300 | 324 | 300 | 300 |
| Utility Locates | 3,839 | 3,998 | 3,530 | 4000 | 4000 |
| <i>Effectiveness Measures</i> | | | | | |
| Water Main Replacements (l.f.) | 4,500 | 10,000 | 5,700 | 2870 | 1800 |
| New Water Mains Installed (miles) | 0.00 | 0.00 | 0 | 0 | 0 |
| Number of Service Connections | 7,930 | 7,970 | 7,980 | 7,985 | 7,985 |
| <i>Efficiency Measures</i> | | | | | |
| Water Utility Accounts | 7,590 | 7,611 | 7,611 | 7,626 | 7,600 |
| No. of staff per no. of Village Water Ac | 1:1,265 | 1:1,522 | 1:1,520 | 1:1,520 | 1:1,520 |
| Water Rate per 1,000 gallons | \$2.53 | \$2.66 | \$2.66 | \$2.74 | \$2.82 |
| <i>(Rate Structure Change in 2016)</i> | | | | | |



SANITARY SEWER

The Sanitary Sewer Fund accounts for the income and expense associated with providing sanitary sewer services to Village residents. The Streets & Utilities and Wastewater Treatment Divisions of the Public Works Department maintain 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> | <u>Actual</u> <u>2016-17</u> | <u>Actual</u> <u>2017-18</u> | <u>Actual</u> <u>2018-19</u> | <u>Estimated</u> <u>2019-20</u> | <u>Projected</u> <u>2020-21</u> |
|--------------------------------------|---|---|---|--|--|
| <i>Output Measures</i> | | | | | |
| Sewer Cleaned (l.f) | 73,813 | 52,000 | 70,000 | 50,000 | 40,000 |
| Manholes Repaired | 35 | 20 | 22 | 35 | 25 |
| Manholes Inspected | 801 | 728 | 700 | 700 | 700 |
| Sewer Televised (miles) | 8.50 | 6.00 | 5.00 | 4.00 | 5.00 |
| 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 | 95.20 |
| Percentage of Sanitary Sewer | 14.68% | 10.35% | 13.93% | 9.95% | 7.96% |
| Sewer Blockages Reported by | 11 | 28 | 10 | 10 | 10 |
| Sewer Blockages in Village Sewer | 3 | 0 | 4 | 4 | 4 |
| <i>Efficiency Measures</i> | | | | | |
| Rate per 1,000 Gallons | \$4.13 | \$5.25 | \$5.87 | \$6.05 | \$6.35 |
| No. of Staff per Mile of Sanitary | 01:47.6 | 1:47.6 | 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 2016-17</u> | <u>Actual 2017-18</u> | <u>Actual 2018-19</u> | <u>Estimated 2019-20</u> | <u>Projected 2020-21</u> |
|---|----------------------------------|----------------------------------|----------------------------------|-------------------------------------|-------------------------------------|
| <i>Output Measures</i> | | | | | |
| Wastewater Treated (Billion Gal/year) | 1.26 | 1.35 | 1.44 | 1.60 | 1.50 |
| Excess Flow MG | 41.00 | 131.00 | 25.20 | 143.30 | 25.00 |
| Remaining Treatment Allocation to Lake County and Green Oaks (gpd) | 140,000 | 140,000 | 140,000 | 140000 | 140000 |
| Work Orders Completed | 1,442 | 1389 | 1,287 | 1324 | 1350 |
| Lift Station Maintenance (hours) | 1,104 | 972 | 766 | 843 | 800 |
| Average Daily Flow Million gal/day | 3.55 | 3.29 | 4 | 4.3 | 4 |
| <i>Effectiveness Measures</i> | | | | | |
| Annual dry tons of biosolids hauled to agricultural land (Jan-Dec Calendar year) | 398 | 310 | 224 | 300 | 360 |
| Per Sludge permit Number of odor complaints | 6 | 2 | 1 | 2 | 1 |
| <i>Efficiency Measures</i> | | | | | |
| Number of staff per 1 million gallons of wastewater treated | 0.71 | 0.82 | 0.88 | 0.90 | 0.90 |
| Effluent Parameters (standard) | | | | | |
| BOD5 (10 mg/l) | 2.30 | 2.80 | 4.30 | 2.50 | 2.00 |
| TSS (12 mg/l) | 3.00 | 3.50 | 5.70 | 3.50 | 3.00 |
| Ammonia Nitrogen | | | | | |
| April-October (Avg. 1.5 mg/l) | 0.31 | 1.23 | 1.39 | 0.62 | 0.80 |
| November-February (Avg. 4.0 mg/l) | 0.54 | 1.03 | 0.44 | 0.20 | 0.50 |
| March (Avg. 2.4 mg/l) | 0.24 | 0.68 | 0.69 | 0.70 | 0.70 |
| Total Phosphorous (Monthly avg. mg/l) | 2.64 | 3.81 | 2.30 | 2.00 | 1.00 |



FLEET SERVICES

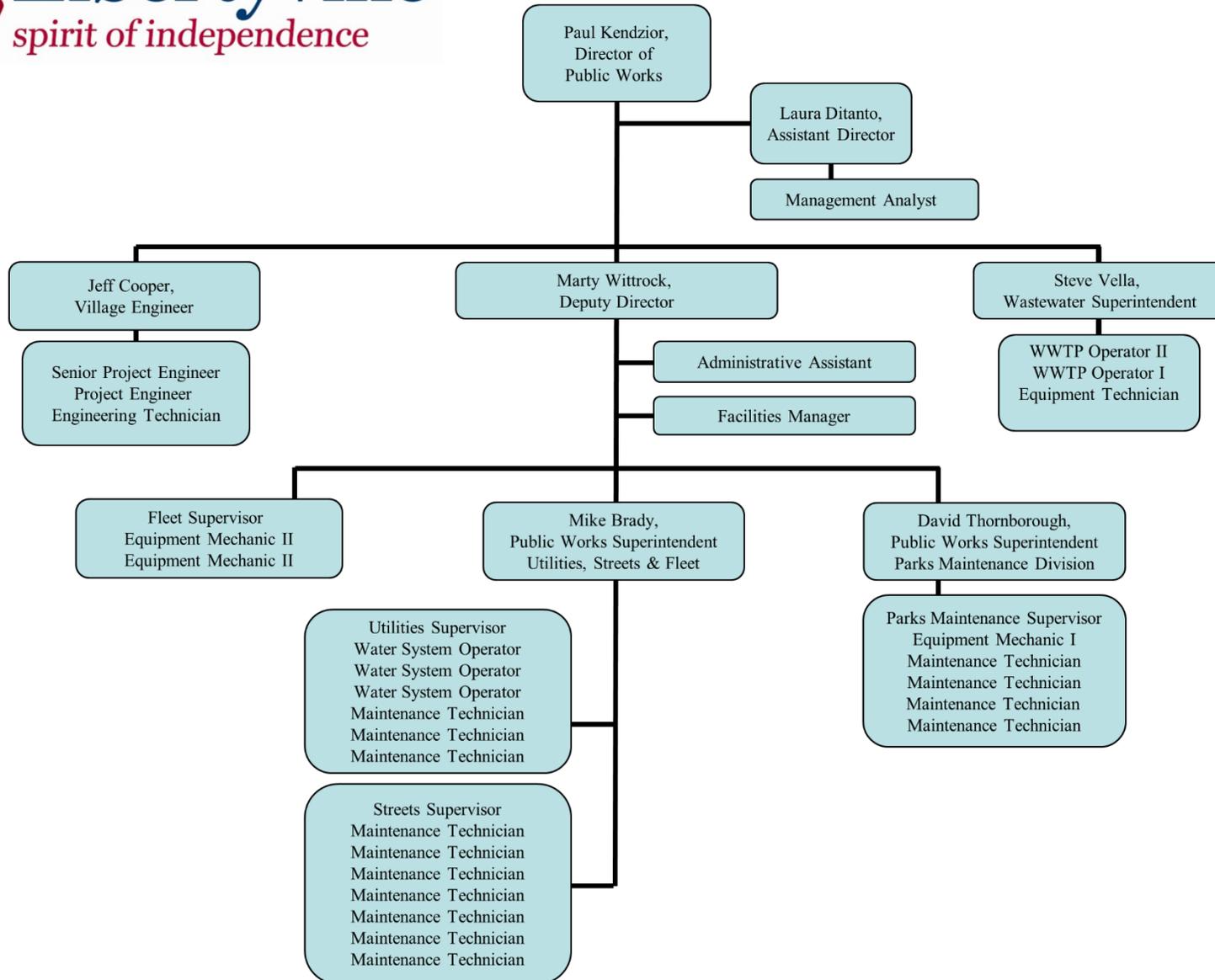
The Fleet Service staff are responsible for the maintenance, repair and replacement of all Village vehicles and equipment. The Fleet staff also manages the preventative maintenance, tracks vehicle and equipment depreciation and life cycles, maintains parts inventory, arranges for specialized contractor work and 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> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimated</u> | <u>Projected</u> |
|---|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|
| <i>Output Measures</i> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
| Vehicles Replaced | 13 | 14 | 19 | 11 | 6 |
| <u>Number of Jobs Scheduled</u> | 2,520 | 2,530 | 2,535 | 2,540 | 2545 |
| Non-Scheduled | 220 | 225 | 225 | 225 | 230 |
| Emergency | 42 | 45 | 50 | 50 | 55 |
| Snow & Ice | 160 | 165 | 160 | 165 | 175 |
| Total | 2,942 | 2,965 | 2,989 | 2,991 | 3,011 |
| <u>Preventative Maintenance By Dept.</u> | | | | | |
| Public Works | 250 | 250 | 250 | 250 | 250 |
| Police | 225 | 230 | 230 | 230 | 230 |
| Fire | 135 | 135 | 135 | 135 | 135 |
| Recreation | 48 | 48 | 48 | 48 | 48 |
| Administration | 6 | 0 | 0 | 0 | 0 |
| Community Development | 22 | 22 | 22 | 22 | 22 |
| TERF | 2 | 2 | 0 | 0 | 0 |
| Total | 688 | 687 | 685 | 685 | 685 |
| <i>Effectiveness Measures</i> | | | | | |
| <u>Gallons of Fuel Pumped</u> | | | | | |
| Unleaded Fuel (gallons) | 51,000 | 50,800 | 50,000 | 42,000 | 45,000 |
| Unleaded Fuel - Cost/gallon | \$1.70 | \$1.44 | \$1.60 | \$2.00 | \$1.66 |
| Diesel Fuel (gallons) | 43,975 | 43,500 | 42,500 | 35,000 | 36,000 |
| Diesel Fuel - Cost/gallon | \$1.50 | \$1.70 | \$1.90 | \$2.30 | \$1.89 |
| <u>Miles Per Gallon Per Department</u> | | | | | |
| Public Works | | | | | |
| Unleaded | 9.50 | 9.50 | 9.50 | 9.5 | 9.5 |
| Diesel | 10.00 | 10.00 | 10.00 | 10 | 10 |
| Police | 9.89 | 9.89 | 9.90 | 9.9 | 9.9 |
| Fire | | | | | |
| Unleaded | 10.00 | 10.00 | 10.00 | 10 | 10 |
| Diesel | 4.00 | 4.00 | 5.00 | 5 | 5 |
| Recreation | 23.00 | 23.00 | 23.00 | 23 | 23 |
| Administration | 26.70 | 0.00 | 0.00 | 0 | 0 |
| Community Development | 14.75 | 14.75 | 14.75 | 14.75 | 14.75 |
| TERF | 13.23 | 13.23 | 0.00 | 0 | 0 |
| Miles Per Gallon - Total Fleet | 15.26 | 15.26 | 11.73 | 11.73 | 11.73 |
| <u>Number of Vehicles Per Dept.</u> | | | | | |
| Public Works | 96 | 96 | 96.00 | 96 | 97 |
| Police | 23 | 23 | 22.00 | 22 | 22 |
| Fire | 23 | 23 | 23.00 | 23 | 23 |
| Recreation | 1 | 1 | 1 | 1 | 1 |
| Administration | 1 | 0 | 0 | 0 | 0 |
| Community Development | 6 | 6 | 6 | 6 | 6 |
| TERF | 1 | 1 | 0 | 0 | 0 |
| Total | 151 | 150 | 148 | 148 | 149 |
| <i>Efficiency Measures</i> | | | | | |
| No. of Vehicles/Equipment per Fleet | 53 | 53 | 49 | 49 | 49 |

Organizational Chart



PUBLIC WORKS FY 2020-2021



DEPARTMENT NARRATIVE

COMMUNITY DEVELOPMENT

Proposed 2020/2021 Community Development Budget Goals

1. Building: The Department will commence a study of the 2021 International Model Codes which are expected to be published by the ICC (International Code Council) in early 2021. Staff influences the ICC development process through review, comment, and voting. This study will focus on how the final published documents might affect development in Libertyville. Proposals can then be developed in the 2021/22 fiscal year for Village Board consideration. This will be completed by December 2020 in time for budget considerations.
2. 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, and redevelopment of the Young, Trimm, and Fould's sites.
3. Historic Preservation: The Department will continue to work with the Historic Preservation Commission towards the Village of Libertyville being designated as a Certified Local Government which would allow for securing of grants for future projects.
4. Commercial Corridors: The Department will commence a study of the South Milwaukee Avenue corridor to identify improvement opportunities and potential funding mechanisms. Later studies are anticipated for the North Milwaukee Avenue and Route 176 corridors.
5. Downtown Directories: The Department will work with the Historic Preservation Commission on design and erection of Downtown Directories to list all merchants in the Central Business District by April 30, 2021.
6. Marketing: Focus will continue on the following marketing priorities: Shop Libertyville/60048, Naval Station Great Lakes, restaurants, and expanded use of Village communication tools, including the Village website and social media.

Review of 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.

Status - Staff continues to forward tenant leads to Innovation Park ownership and work with parties interested in the Young Family Trust, Trimm, and other sites. Development is underway at the Libertyville Corporate Center site, a proposal is in review for the Chase Bank and American Way sites, and staff is anticipating development application on the land adjoining the Sports Complex this winter. The Economic Development Commission began discussions of an amendment to the Strategy at their December 2019 meeting.

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.

Status - Efforts included production and promotion of Business of the Day videos, contracting for new South Milwaukee Avenue Business Banners for winter installation, advertisements in the Great Lakes Base Guide and the Family Graduation Guide, and further development of the Get Your Forks Out dining campaign including signage along the Tollway, social media ads, and a new web platform.

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.

Status - The Comprehensive Plan is in draft form and will be forwarded to the Plan Commission for public hearing after a winter public open house on the document.

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.

Status - In October, credit card service was launched at the Schertz Building providing a new convenience to our customers. Staff continues to reach out to our customers via social media platforms, recently adding the “Commissioner’s Corner” feature providing useful information to our community on a regular basis. Development of a customer service satisfaction survey is underway and implementation of that program is anticipated by the end of the fiscal year with on-line versions available via survey monkey or a similar platform.

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.

Status - Through the Comprehensive Planning process initial strategy discussions for these corridors are underway, with further analysis of the South Milwaukee Avenue Corridor planned to commence following adoption of the Comprehensive Plan. Planning for additional corridors is anticipated in the next fiscal year.



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

| | <u>Actual 2016-17</u> | <u>Actual 2017-18</u> | <u>Actual 2018-19</u> | <u>Estimated 2019-20</u> |
|---|---------------------------|---------------------------|---------------------------|------------------------------|
| <u>OUTPUT MEASURES</u> | | | | |
| Number of Zoning Reviews | 1,172 | 1,115 | 1,239 | 1,161 |
| Number of Zoning Certificates Issued | 755 | 793 | 665 | 668 |
| Number of Staff Review of Appearance Proposals (Adopted May 2011) | 64 | 49 | 94 | 103 |
| Number of Staff Review of Appearance Proposals Approved | 20 | 16 | 12 | 12 |
| <u>EFFECTIVENESS MEASURES</u> | | | | |
| Number of Appearance Review Commission, Plan Commission, and Zoning Board of Appeals Applications per Planner (2 Full-Time Employees) | 95 | 60 | 67 | 65 |
| Meetings Regarding Projects | 280 | 276 | 251 | 280 |
| Zoning Inspections | 606 | 567 | 584 | 756 |
| Contacts Regarding Potential New Businesses/Relocations, Etc. | 320 | 325 | 310 | 340 |

BUILDING DIVISION

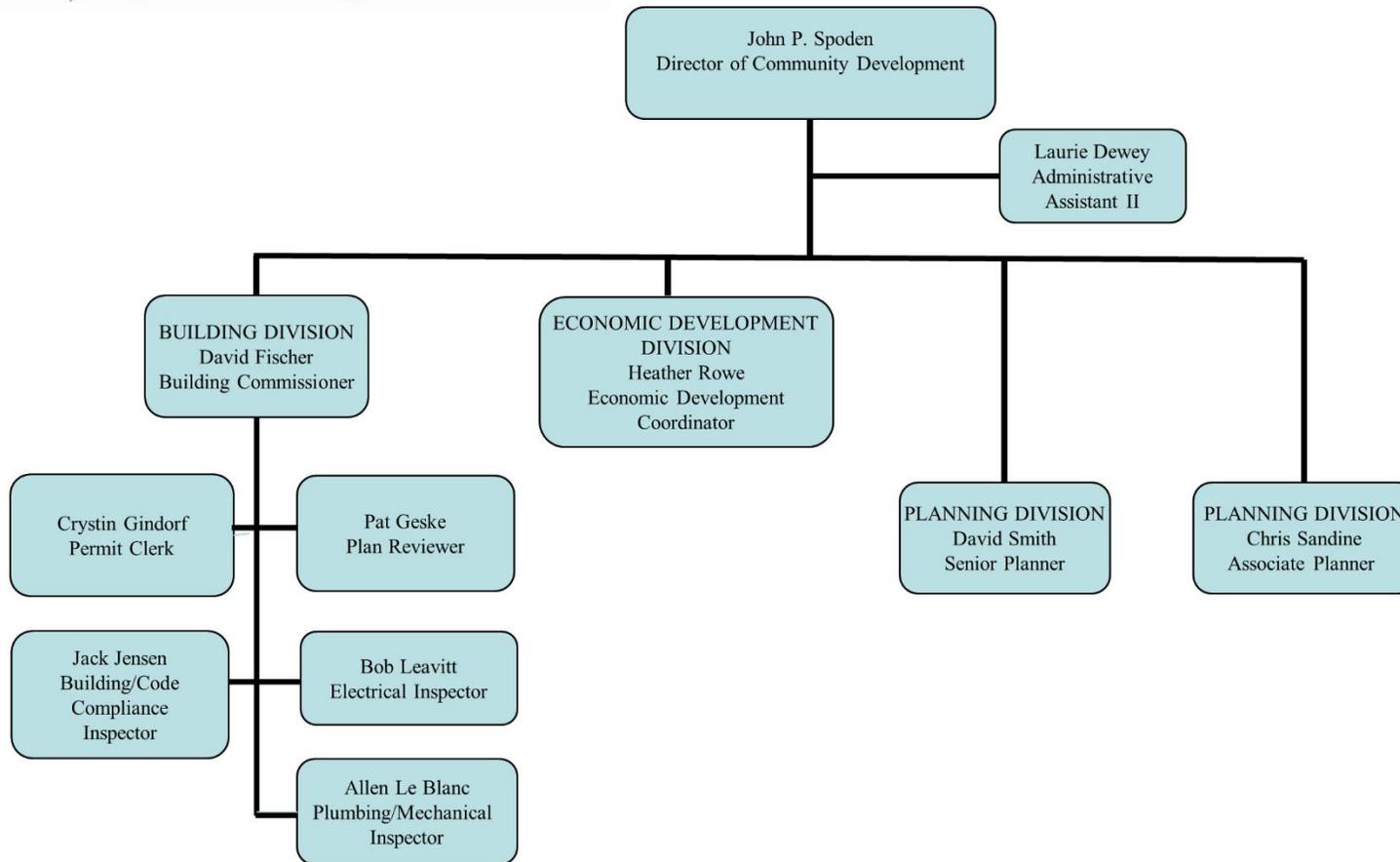
The Building Division is responsible for administration of the village building construction codes, the property maintenance codes, and the elevator safety program. The Division reviews building construction plans, issues permits, inspects work, and issues building occupancies for compliance with applicable 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.

| | <u>Actual 2017-18</u> | <u>Actual 2018-19</u> | <u>Projected 2019-20</u> | <u>Estimated 2020-21</u> |
|--|---------------------------|---------------------------|------------------------------|------------------------------|
| <i>Output Measures</i> | | | | |
| Residential Const. Projects | 1,421 | 1,300 | 1,292 | 1,300 |
| Commercial Const. Projects | 269 | 241 | 273 | 275 |
| Sign Const. Permit Projects | 86 | 77 | 73 | 75 |
| Total Const. Projects | 1,776 | 1,618 | 1,638 | 1,650 |
| Total Bldg. Permits Issued | 3,382 | 3,172 | 3,155 | 3,200 |
| Total Bldg. Plans Reviewed | 1,786 | 1,848 | 1,739 | 1,800 |
| Total Bldg. Inspections Performed | 6,240 | 5,705 | 6,257 | 6,300 |
| Elevator Use Permits Issued | 295 | 273 | 282 | 300 |
| Electrician Certification Permits Issued | 396 | 426 | 431 | 435 |
| Electrician Certification Exams Given | 86 | 52 | 52 | 40 |
| Total Bldg. Permit & Review Fees | \$1,124,495 | \$789,720 | \$1,269,604 | \$1,100,000 |
| <i>Efficiency Measures</i> | | | | |
| Reviews \leq 2 week goal | 96% | 89% | 92% | 94% |
| Average Inspections/Inspector | 2,080 | 1,902 | 2,086 | 2,000 |
| Average Reviews/Reviewer | 1,786 | 1,848 | 1,739 | 1,700 |

Organizational Chart



COMMUNITY DEVELOPMENT FY 2020-2021



DEPARTMENT NARRATIVE

POLICE DEPARTMENT

Proposed 2020/2021 Police Department Budget Goals

1. Succession Planning/Leadership Development: The Police Department continues to plan for the retirement of key members of the management team. As such, the Department's vision for future leaders relies on succession planning and leadership development to ensure the sustainability of a professional leadership team. The Department will coordinate education and training opportunities for middle and upper level supervisors to prepare them for key leadership positions and daily operations within the organization.
 - 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 (FY 2020-2021 Target goal = 100%)
2. Continued 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. Update the Department's General Order / Policy Manual (Phase II): The Police Department will continue to work with Lexipol and the International Association of Chiefs of Police to review and, when necessary, implement changes/updates to the Police Department's General Order/Policy Manual.
 - FY 2020-2021 Target goal = thorough review of 25% of departmental policies
4. Continued Advanced Training for the Records Division: To ensure the continued high level of service provided by personnel assigned to the Records Division. The Department will continue to provide advanced training opportunities to Records personnel, which will target the following areas: FOIA, UCR/NIBRS, Expungement Mandates, video system redaction, etc.
 - FY 2020-2021 Target goal = 100% of Records personnel to receive advanced training
5. Implement Technology Geared Towards a Paperless Document Management System: To ensure the continued high level of service provided by the Records Division, the Department would begin moving towards a paperless based system of records management. The Department would identify document's which could be housed electronically thereby reducing the printing, handling, and long-term storage of the paper document.
 - FY 2020-2021 Target Goal = 25% reduction in the printing and storing of paper documents
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.
 - FY 2020-2021 Target goal = Continued integration of Target Solutions training software
 - FY 2020-2021 Target goal = Identify First Responder driver training designed to enhance the officer's knowledge and driving skills with a specific focus on safe driving habits.
 - FY 2020-2021 Target goal = 25% of officer's assigned to the Patrol Division receiving advanced first responder defensive driver training.

Review of 2018/2019 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%).

Status - The Police Department continues to dedicate budget resources to leadership development of new supervisors as promotions occur. The current budget saw the Department promote 2 new Sergeants and 2 new Lieutenants. The new Sergeants were sent to a two-week supervisory training class to prepare them for their new leadership roles. The Department had a Lieutenant attend and graduate from the ten-week School of Staff and Command hosted by Northwestern Center for Public Safety.

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.

Status - The Police Department continues its representation on the Regional 911 Consolidation Committee. The Department maintains an active role by participating on sub committees. In addition, Department representatives attend meetings to ensure a clear understanding of the overall project and any potential impact on the Village.

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.

Status - The Police Department implemented Phase II of Electronic Crash Reporting system. A 100% of the Patrol Officers and Records Personnel were trained in the utilization of mobile crash reporting software.

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.

Status - The Department is on track to achieve a 25% review rate of General Orders to include updates as warranted. The Department is working with Target Solutions training software to ensure the Departments high risk/ low frequency (Red) General Orders are uploaded into the software platform.

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

Status - The Records Division is on track to achieve the training goals for the current budget cycle. The Records Division hired a new Records Assistant during this budget cycle to fill a current vacancy. The new Records Assistant is in the process of receiving basic and advanced records management 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.

Status - The Department continues to utilize in-service and external training resources to comply with the Police Reform Act and standards set forth by Illinois Law Enforcement Training and Standards Board (ILETSB).



Police Department Performance Measures and Statistics

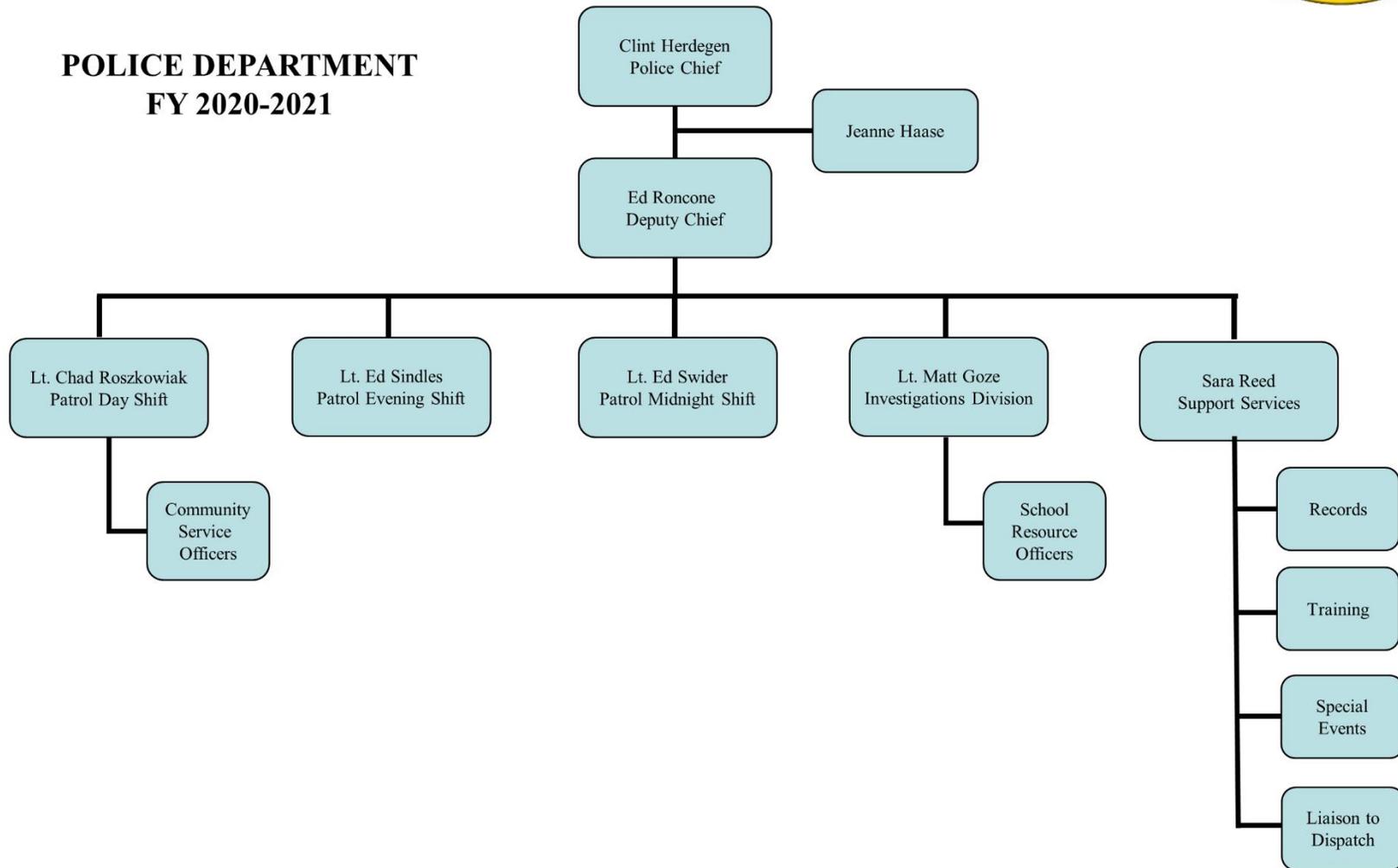
| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | % +/- |
|--------------------------------------|-------|-------|-------|-------|-------|-------|-------|---------|
| Police calls for service | 25425 | 33718 | 33582 | 33483 | 34051 | 33915 | 38626 | 13.89% |
| Alarm responses | 835 | 786 | 724 | 838 | 893 | 769 | 727 | -5.46% |
| Custodial arrests | 344 | 365 | 321 | 237 | 311 | 385 | 525 | 36.36% |
| Investigations - Cases assigned | 487 | 553 | 493 | 490 | 475 | 462 | 296 | -35.93% |
| Investigations - Cases cleared | 401 | 444 | 386 | 403 | 459 | 414 | 265 | -35.99% |
| Motor Vehicle Accidents Investigated | 1189 | 1082 | 1018 | 966 | 831 | 971 | 1026 | 5.66% |
| -Injury auto accidents | 145 | 113 | 113 | 130 | 120 | 125 | 130 | 4.00% |
| Parking Tickets Issued | 5202 | 4356 | 5971 | 6278 | 7170 | 4912 | 3097 | -36.95% |
| Traffic Tickets Issued | 2852 | 3832 | 3020 | 2452 | 3676 | 3125 | 4091 | 30.91% |
| Non-Traffic Tickets Issued | 345 | 414 | 326 | 242 | 338 | 129 | 151 | 17.05% |
| Warning Tickets Issued | 781 | 1868 | 1405 | 1489 | 1703 | 1372 | 1468 | 7.00% |
| Local Ordinance Tickets Issued | | 164 | 191 | 154 | 280 | 245 | 146 | -40.41% |
| Automated Red Light Citations | 759 | 1000 | 1105 | 1165 | 1812 | 1720 | 2033 | 18.20% |
| -Route 45/Peterson Rd | 105 | 95 | 229 | 250 | 384 | 166 | 304 | 83.13% |
| -Milwaukee Ave/Artaius Blvd | 183 | 215 | 92 | 196 | 164 | 229 | 346 | 51.09% |
| -Peterson Rd/Butterfield Rd | 471 | 690 | 784 | 719 | 1264 | 1325 | 1383 | 4.38% |
| DUI arrests | 81 | 125 | 96 | 57 | 61 | 68 | 73 | 7.35% |
| Taxicab licenses issued | 89 | 68 | 71 | 48 | 30 | 27 | 23 | -14.81% |
| Administrative Adjudication Hearings | 10 | 12 | 12 | 12 | 12 | 12 | 12 | 0.00% |
| -Automated red light citations | 11 | 37 | 23 | 32 | 42 | 35 | 42 | 20.00% |
| -Parking citations | 197 | 246 | 156 | 97 | 164 | 146 | 97 | -33.56% |
| -Local Ordinance "P" tickets | | 78 | 25 | 26 | 55 | 44 | 19 | -56.82% |
| -Building/Zoning | 1 | 3 | 2 | 17 | 6 | 8 | 3 | -62.50% |
| Traffic Enforcement Details | | | | 1,142 | 1,126 | 2478 | 2593 | 4.64% |



Organizational Chart



POLICE DEPARTMENT FY 2020-2021



DEPARTMENT NARRATIVE

FIRE DEPARTMENT

Proposed 2020/20201 Fire Department Budget Goals

1. Review the process for ambulance accreditation through the Commission on Accreditation of Ambulance Services (CASS). Ambulance calls are 70 percent of Fire Department calls, with the current push for home health services, fire departments are being utilized to provide these new services. Prior to committing the Fire Department to any new service, it will be important to be assured that the Libertyville Fire Department meets all national and local standards with respect to the current EMS services provided. An evaluation of the accreditation process will be investigated and brought to the Fire and Police Committee for discussion and possible adoption no later than April 30, 2021.
2. Review and evaluate the Fire Prevention Bureau services and reporting requirements. With the transition to new leadership into the Fire Prevention Bureau, it is important to assure quality customer service and compliance with Village Ordinances and State law, the plan review process, public education curriculum and the delivery method and scheduling process for public education. Complete review of the monthly reporting elements of the fire prevention Bureau, evaluation of the fire inspection and re-inspection process, and a complete evaluation of the fire investigation process from fire to completed investigation report. This is an opportunity to review fire prevention services and the delivery method to assure success, in the time it needs to be completed and in compliance with applicable laws and standards. This goal will be completed as a team approach utilizing the New Fire Marshal, Fire Inspector, Public Educators, Deputy Chief and Chief.
3. Evaluate required training objectives for new firefighters, Lieutenants and Assistant Chiefs. Currently, the Fire Department has policies regarding the requirements to be an Acting Lieutenant and Acting Shift Commander as well as required training for newly hired firefighters. The outcome of this goal would be updated department policies which better prepare the new firefighter to do their job based on changes in training requirements. Additionally, existing policies would be updated to help better prepare new Officers for their role as managers. This will completed no later than April 30, 2021.
4. Evaluate the fire departments current staffing model to determine performance and outcome of emergency calls. Evaluate annual training compliance reports to determine mandated compliance outcomes. Develop staffing recommendations based on evaluations for the Village Administrator and Village Board to review.

Review of 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 in situations 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.

Status - Currently, the smoke detector and carbon monoxide detector inspections are assigned to the shifts and in progress with a completion date of January 31, 2020. When the compliance date is reached, 225 inspection will be completed, results from these inspections will be compiled.

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.

Status - An evaluation of Fire Prevention Services was completed and submitted to the Village Administrator and Deputy Administrator for review and discussion. The review is being used to guide discussions regarding the Fire Prevention Bureau and budget preparation. The topic will be on the Fire and Police Agenda for January 21, 2020.

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.

Status - This goal is currently a work in progress. As part of the Villages Capital Budget Plan, numerous capital items at Station 3 were identified and prioritized in the capital plan. More evaluation and discussion of capital needs at Station 3 is ongoing between the Fire Department and the Fire Protection District. A comprehensive list of capital items for Station 3 should be completed in March of 2020.



Fire Department Performance Measures and Statistics



Libertyville Fire Department Performance Measures 2019



| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Total Calls For Service | 3983 | 4275 | 4276 | 4308 | 4628 | 4724 |
| Fire Calls (Includes Tollway) | 1106 | 1015 | 914 | 982 | 1128 | 1069 |
| Rescue Calls (Includes Tollway) | 2443 | 2701 | 2624 | 2533 | 2976 | 3113 |
| Trouble Alarms | 178 | 165 | 158 | 119 | 147 | 141 |
| Number of Emergency Calls Occurring Concurrently | 1348 34.0% | 1348 29.4% | 1216 28.4% | 1236 28.6% | 1630 35.2% | 1680 35.5% |
| Fire Safety Inspections | 1038 | 1574 | 1536 | 1462 | 1074 | 938 |
| Public Education Class | 157 | 100 | 106 | 104 | 110 | 345 |
| Block Parties Attended | 40 | 46 | 44 | 43 | 52 | 41 |
| Child Car Seats Installed | 196 | 384 | 253 | 258 | 103 | 181 |
| Plan Reviews: Village | 226 | 270 | 216 | 320 | 270 | 288 |
| District | 84 | 87 | 91 | 75 | 77 | 100 |
| Number of Contacts through Public Education and Events | | 8,523 | 15,030 | 16,033 | 24,209 | 12,105 |



Libertyville Fire Department
Summary Statistics



| Type of Call | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2018-19 Change |
|---------------------|-----------|------|------|------|------|------|------|-------------------|
| Fire | Village | 817 | 733 | 673 | 689 | 785 | 734 | -6.5% |
| | District | 265 | 262 | 241 | 273 | 317 | 315 | -0.07% |
| Rescue | Village | 1815 | 2066 | 2055 | 1886 | 1923 | 2008 | +4.4% |
| | District | 549 | 461 | 437 | 590 | 750 | 977 | +33.3% |
| Rescue | Knollwood | | 121 | 151 | 156 | 136 | 70 | -48.6% |
| Trouble | Village | 134 | 126 | 112 | 87 | 110 | 108 | -1.8% |
| | District | 44 | 39 | 27 | 32 | 37 | 33 | -1.2% |
| Tollroad | District | 94 | 73 | 82 | 77 | 81 | 78 | -3.8% |
| Mutual Aid Given | | 256 | 394 | 498 | 518 | 489 | 401 | -18.0% |
| Total | | 3974 | 4275 | 4276 | 4308 | 4628 | 4724 | +7.4% |
| Mutual Aid Received | | 369 | 292 | 347 | 298 | 467 | 315 | -32.6% |

Other Calls = Calls for service not classified

Total Village Calls 2850

Total District Calls 1403

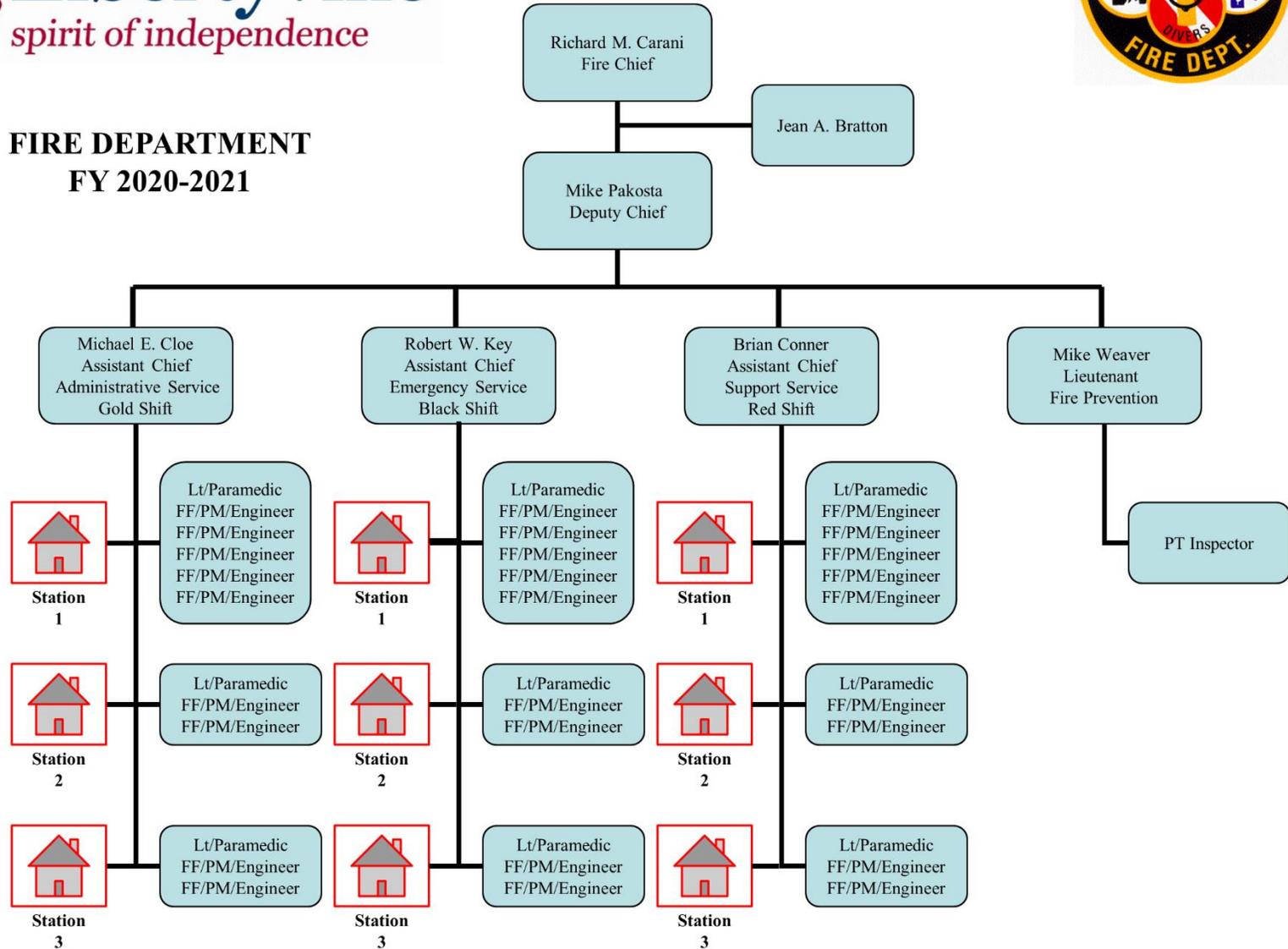
Total Knollwood Calls: 70

Excludes Mutual Aid Received and Given calls

Organizational Chart



FIRE DEPARTMENT FY 2020-2021



DEPARTMENT NARRATIVE

RECREATION & SPORTS COMPLEX DEPARTMENT

Proposed 2020/2021 Recreation Budget Goals

1. Operations & Customer Service: Enhance the day to day operations with pro-active training of front-line staff to enhance quality customer service. The continuation of regular weekly on-site observations by Staff will re-enforce these operations. Pre-season safety training, and general cross-training of managers and supervisors will improve summer operations at Adler Park for our Day Camp, Teen Travelers Biking Camp, and Swimming Pool operations. Weekly in-season meetings with summer staff will be held to achieve this goal. Make the registration systems customer friendly, particularly the on-line registration process in order to increase the number of on-line registrants. Conduct increased analytics to assess needs of users.
2. Programming and Events: Provide relevant activities consistent with the operation of a comparable park district or recreation department. Add at least two (2) new and attractive programs that can enhance the Recreation offerings and develop new revenue streams.
3. Staffing & Training: Enhance the training of part-time hourly employees with monthly staff meetings to meet this goal.
4. Marketing and Awareness: Continue the marketing mix of print and electronic advertising, along with social media and news coverage, to enhance customer awareness of Recreation offerings. This can be accomplished by continuing the three (3) Registration Guide mailings to all Libertyville residents and using resources to provide direct mail promotion. Evaluate website to add new information with customer friendly content and maintain a consistent social media presence.
5. Financial: Seek positive revenue growth for all programs, while managing expenses, to ensure financial goals are met. Continue efforts to maintain quality and affordable Recreation programs while seeking profit margin growth of 2% over budget plan.
6. Administrative Manual: Develop a program and administrative manual to provide guiding principles for consistency in operations.

Proposed 2020/2021 Libertyville Sports Complex Budget Goals

1. Operations & Customer Service: Improve the day to day operations with pro-active training of front-line staff to enhance quality customer service. The continuation of regular weekly on-site observations by Staff will re-enforce these operations. General cross-training of managers and supervisors will improve LSC operational knowledge and customer service. Monthly meetings with hourly staff and Managers-on-Duty will ensure the success of this goal.
2. Marketing and Awareness: Continue the marketing mix of print and electronic advertising, along with feature stories and social media, to enhance customer awareness of LSC programs, events and capabilities. This can be accomplished by continuation of Recreation Guide mailings and using resources for direct mail promotion. Continue to keep website information fresh with customer-friendly content and maintain consistent social media efforts.
3. Financial: Seek to gain positive revenue growth for all programs, offerings, events and rental clients, while managing expenses, to ensure financial goals are met. Continue efforts to develop new and creative use of LSC facilities for new revenue streams while seeking profit margin growth 2% over budget plan.

4. Programming and Events: Maintain and improve successful programming and activities consistent with the operation of a park district or other recreation department. Continue to build and grow a strong rental client base. Augment Fitness Center opportunities with at least two (2) new fitness programs. Add at least two (2) new events and/or attractive programs to develop and enhance the overall LSC portfolio of capabilities.
5. Staffing & Training: Enhance the training of part-time hourly employees with monthly staff meetings to meet this goal. Continue the focus of developing 'bench strength' of our hourly employees to ensure proper staffing coverage at the LSC. Continue to encourage full-time Staff members to attend recreation conferences and professional development programs.
6. LSC Property Sale Transition Strategy: In conjunction with the pending sale of LSC property, develop and implement a transition strategy which addresses plans for adjustments to consider due to changes in parking, traffic flow, and other operational issues for the LSC campus and its facilities.
7. Strategic Plan: Engage in a strategic plan for the Sports Complex in order to identify the process of strategy/direction, and to make decisions on allocating resources to pursue this strategy for multiple years.

Review of 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.

Status - Completed. Under tight timelines, implemented a very successful transition back to in-house swimming management operations. The successful hiring of a Recreation Supervisor allowed for these swimming transition details to be fulfilled. An end of year highlight was the recognition of our swimming operations with a Safety Award from a nationally accredited swim safety agency.

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.

Status - Completed. Successfully developed, implemented and executed a consistent social media effort for the distribution of information via Facebook, Instagram and electronic emails enhancing the awareness of recreation programs, special events and offerings.

3. Financial: Continue efforts to maintain quality and affordable Recreation programs while seeking revenue and/or profit margin growth of 3% over budget plan.

Status - Mixed results. While quality recreation programs continued, financial results did not meet goals in a few areas, particularly Summer Day Camp. Swimming pool financial results were largely impacted due to poor early season weather conditions. Areas such as the Teen Travelers Summer Bike Camp program and Facility Rentals are forecast to surpass financial goals.

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.

Status - Completed. Successfully augmented safety efforts, dedicating time and human resources, to enhance safety. Formal meetings each month, along with inspections as needed, provided pro-active measures. Comprehensive training by a trained Recreation Supervisor responsible for fulfillment resulted in minimal safety issues, positive IRMA reviews and establishment of programs for future success.

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.

Status - In progress. Survey project is in development and will be completed before the end of the 2019-2020 fiscal year.

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.

Status - Partial completion. Successfully filled a vacant full-time Recreation Supervisor position for swimming operations and defined other responsibilities for this position. This helped improve the overall structure and operation of the Recreation-Sports Complex Department.

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.

Status - Continuing and on-going. While the Parks Master Plan is a fluid, on-going process, calendar mileposts were addressed and action taken, as needed. Areas of note include the opening of the new Cook Park Playground, steps toward the completion of the Adler Park Playground project and planning phases of the Charles Brown Park Playground project.

Review of 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.

Status - In progress. The survey project is in development and will be completed before the end of the 2019-2020 fiscal year.

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.

Status - Completed. Successfully developed, implemented and executed a consistent social media effort for the distribution of information via Facebook, Instagram and other electronic emails enhancing the awareness of LSC programs, special events and offerings.

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.

Status - Mixed results. While a continuation of quality Sports Complex programs, offerings, events and opportunities, financial results did not meet goals in a few areas, particularly Adult Sports Leagues. Soccer Leagues are forecast to meet or exceed financial goals.

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.

Status - Incomplete. Due to the delay and the uncertain timelines for the sale closing date, the timing and implementation of adjustment strategies need further scrutiny and discussion.

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.

Status - Completed. Successfully augmented safety efforts, dedicating time and human resources, to enhance safety. Formal meetings each month, along with inspections as needed, provided pro-active measures. Comprehensive training by a trained Recreation Supervisor responsible for fulfillment resulted in minimal safety issues, positive IRMA reviews and establishment of programs for future success.

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.

Status - Partial completion. Successfully filled vacancies of two (2) full-time position and redefined the responsibilities for each position. This helped improve the overall structure and operation of the Recreation-Sports Complex Department.



Recreation & Sports Complex Performance Measures and Statistics

| Performance Data Recreation Department | Actual 2013-14 | Actual 2014-15 | Actual 2015-16 | Actual 2016-17 | Actual 2017-18 | Actual 2018-19 | Estimated 2019-2020 | Projected 2020-2021 |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|--------------------------------|
| Recreation Program Participants | 16,497 | 15,196 | 16,730 | 16,080 | 15,508 | 16,000 | 16,503 | 17,000 |
| Summer Day Camp Participants | 1,859 | 1,704 | 2,346 | 2,325 | 2,150 | 1,802 | 1,269 | 1,325 |
| Total Pool Usage | 27,755 | 33,000 | 34,000 | 35,500 | 22,211 | 24,086 | 18,424 | 22,000 |
| Swim Lesson Participants | 1,226 | 1,100 | 1,063 | 1,155 | 938 | 466 | 562 | 715 |

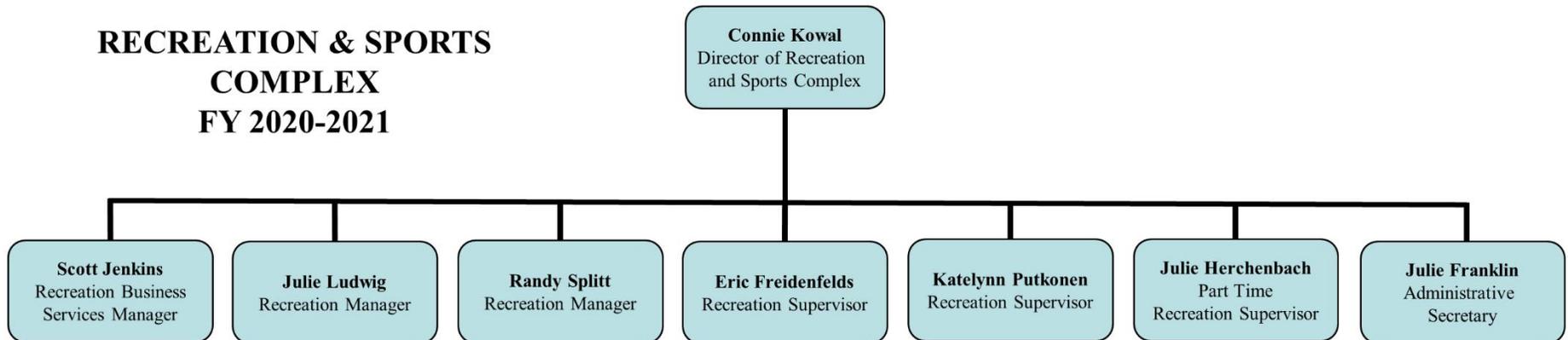
| Performance Data Sports Complex | Actual 2013-14 | Actual 2014-15 | Actual 2015-16 | Actual 2016-17 | Actual 2017-18 | Actual 2018-19 | Estimated 2019-2020 | Projected 2020-2021 |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|--------------------------------|
| Adult Softball Teams | 105 | 80 | 80 | 82 | 87 | 71 | 75 | 80 |
| Adult Soccer Teams | 62 | 55 | 59 | 59 | 50 | 55 | 60 | 65 |
| Youth Soccer Teams | 104 | 84 | 95 | 96 | 79 | 101 | 92 | 97 |
| Fitness Center Memberships | 920 | 933 | 879 | 822 | 800 | 768 | 770 | 770 |
| Birthday Parties Booked | 144 | 153 | 150 | 190 | 145 | 150 | 145 | 150 |



Organizational Chart



RECREATION & SPORTS COMPLEX FY 2020-2021



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 \$29,165,982 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 234, the General Fund's revenue base is between approximately \$29,000,000 and \$30,000,000 per year. Of this amount, approximately 24% is derived from the Village's property tax levy and approximately 26% 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 use tax, income tax, and personal property replacement tax. These are fairly consistent revenue streams and are important components of the Village's revenue base.

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 the 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 changes and other revenue sources.

In Fiscal Year 2020-2021, the General Fund will be transferring out a total of \$1,421,050 in operating (department level) transfers and \$1,925,000 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 2020-2021 include \$500,000 to the Fleet Fund for capital vehicle replacement, a \$1,000,000 loan to the Stormwater Sewer Fund (to be repaid in five years with simple interest), \$300,000 to the Park Improvement Fund (\$250,000 for capital improvements and \$50,000 for ADA compliant park construction costs), a capital improvement subsidy to the Libertyville Sports Complex Fund of \$75,000, and \$50,000 to the TERF fund for retention of 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 | 2017-2018 | 2017-2018 | 2018-2019 | 2018-2019 | 2019-2020 | 2019-2020 | 2020-2021 | Change | Change |
| Operational Revenues | | | | | A | | B | (A v B) | (A v B) |
| Property Tax | 6,709,235 | 6,559,144 | 6,722,634 | 6,739,867 | 6,956,201 | 6,967,428 | 7,138,351 | 2.62 | 182,150 |
| Other Taxes | 2,289,420 | 2,312,317 | 2,722,298 | 2,352,359 | 2,362,812 | 2,314,786 | 2,305,754 | (2.4) | (57,058) |
| License & Permits | 1,176,000 | 1,415,162 | 1,239,000 | 1,079,889 | 1,146,392 | 1,689,736 | 1,349,342 | 17.7 | 202,950 |
| Intergovernmental | 10,255,525 | 10,169,416 | 10,131,973 | 10,715,302 | 10,560,512 | 10,528,601 | 10,737,198 | 1.7 | 176,686 |
| Charges for Services | 7,231,861 | 7,096,512 | 7,666,109 | 7,686,682 | 7,401,668 | 7,162,729 | 7,268,938 | (1.8) | (132,730) |
| Fines & Forfeitures | 690,000 | 725,575 | 675,000 | 697,969 | 690,000 | 666,093 | 603,000 | (12.6) | (87,000) |
| Interest | 68,000 | 147,150 | 120,000 | 321,187 | 250,000 | 353,643 | 300,000 | 20.0 | 50,000 |
| Miscellaneous | 477,000 | 652,419 | 465,350 | 685,038 | 449,000 | 461,149 | 439,933 | (2.0) | (9,067) |
| Total | 28,897,041 | 29,077,695 | 29,742,364 | 30,278,293 | 29,816,585 | 30,144,165 | 30,142,516 | 1.1 | 325,931 |

| Operational Expenses | | | | | | | | | |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|----------------|
| Administration/Finance | 1,612,103 | 1,353,266 | 1,485,522 | 1,226,857 | 1,320,626 | 1,303,793 | 1,341,868 | 1.6 | 21,242 |
| Police Department | 8,987,634 | 8,752,019 | 9,220,529 | 8,778,361 | 8,986,582 | 8,972,482 | 9,143,553 | 1.7 | 156,971 |
| Fire Department | 7,973,526 | 7,894,033 | 8,399,264 | 8,384,882 | 8,562,113 | 8,723,442 | 8,460,907 | (1.2) | (101,206) |
| Comm. Development | 2,183,178 | 2,021,159 | 2,053,804 | 2,094,799 | 2,140,399 | 2,141,042 | 2,290,680 | 7.0 | 150,281 |
| Public Works | 2,525,643 | 2,351,329 | 2,561,145 | 2,710,347 | 2,618,667 | 2,630,879 | 2,615,473 | (0.1) | (3,194) |
| Parks | 1,891,992 | 1,554,789 | 1,524,494 | 1,330,743 | 1,464,051 | 1,473,744 | 1,540,373 | 5.2 | 76,322 |
| Recreation | 2,651,262 | 2,604,520 | 2,903,109 | 2,876,992 | 2,786,106 | 2,616,164 | 2,755,535 | (1.1) | (30,571) |
| Miscellaneous* | 1,168,058 | 1,083,951 | 1,501,822 | 1,441,284 | 964,936 | 1,006,260 | 1,052,254 | 9.0 | 87,318 |
| Total | 28,993,396 | 27,615,066 | 29,649,689 | 28,844,265 | 28,843,480 | 28,867,806 | 29,200,643 | 1.2 | 357,163 |

| Fund Performance | | | | | | | | | |
|------------------------|-----------------|----------------|-------------------|---------------|---------------|----------------|-----------------|------------------|------------------|
| Operational Net Income | -96,355 | 1,462,629 | 92,675 | 1,434,028 | 973,105 | 1,276,359 | 941,873 | (3.2) | (31,232) |
| Transfers In | 0 | 0 | 207,325 | 207,325 | 102,137 | 102,137 | 0 | 100.0 | (102,137) |
| Transfers Out | -473,619 | -503,697 | -3,300,000 | -1,600,000 | -1,063,000 | -1,063,000 | -1,925,000 | 81.1 | (862,000) |
| Net Cash-Flow | -569,974 | 958,932 | -3,000,000 | 41,353 | 12,242 | 315,496 | -983,127 | (8,130.8) | (995,369) |

| Expenditure Categories | | | | | | | | | |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|----------------|
| Salaries & Wages | 13,638,583 | 13,178,048 | 13,523,940 | 13,458,765 | 13,978,501 | 14,032,559 | 13,972,082 | (0.0) | (6,419) |
| Employee Benefits | 7,090,652 | 7,179,069 | 7,277,802 | 7,326,159 | 7,408,644 | 7,494,281 | 7,555,670 | 2.0 | 147,026 |
| Contractual | 2,882,527 | 2,459,102 | 3,457,583 | 2,863,811 | 2,632,250 | 2,651,586 | 2,659,203 | 1.0 | 26,953 |
| Utilities | 253,357 | 240,941 | 342,700 | 348,194 | 266,475 | 264,797 | 257,210 | (3.5) | (9,265) |
| Commodities | 1,991,995 | 1,583,066 | 1,562,540 | 1,561,779 | 1,342,278 | 1,296,675 | 1,434,093 | 6.8 | 91,815 |
| Capital | 37,500 | 37,631 | 117,300 | 0 | 0 | 0 | 0 | - | - |
| Repairs & Maintenance | 1,795,764 | 1,626,300 | 1,893,061 | 1,847,480 | 1,759,297 | 1,752,741 | 1,901,335 | 8.1 | 142,038 |
| Operating Transfers | 1,303,018 | 1,306,325 | 1,474,763 | 1,438,077 | 1,456,035 | 1,375,167 | 1,421,050 | (2.4) | (34,985) |
| Miscellaneous | 0 | 4,584 | 0 | 0 | 0 | 0 | 0 | - | - |
| Total | 28,993,396 | 27,615,066 | 29,649,689 | 28,844,265 | 28,843,480 | 28,867,806 | 29,200,643 | 1.2 | 357,163 |

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



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|-----------------------------|--|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| REVENUES | | | | | | | |
| PROPERTY TAXES | | | | | | | |
| 01-0000-1-601000 | PROP TAXES GENERAL CORPORATE | 904,890 | 1,023,773 | 1,020,000 | 1,190,923 | 16.33 | 167,150 |
| 01-0000-1-602000 | PROP TAXES FIRE PROTECTION | 753,122 | 753,000 | 753,000 | 753,000 | | |
| 01-0000-1-603000 | PROP TAXES PARKS | 378,058 | 378,000 | 378,000 | 378,000 | | |
| 01-0000-1-604000 | PROP TAXES RECREATION | 378,058 | 378,000 | 378,000 | 378,000 | | |
| 01-0000-1-606000 | PROP TAXES HIGHWAYS TOWNSHIP | 352,943 | 350,000 | 365,000 | 365,000 | 4.29 | 15,000 |
| 01-0000-1-607000 | PROP TAXES IMRF | 334,261 | 334,200 | 334,200 | 334,200 | | |
| 01-0000-1-608000 | PROP TAXES POLICE PENSION FUND | 2,007,167 | 2,058,130 | 2,058,130 | 2,058,130 | | |
| 01-0000-1-609000 | PROP TAXES FIRE PENSION FUND | 1,487,333 | 1,487,098 | 1,487,098 | 1,487,098 | | |
| 01-0000-1-610000 | SPECIAL RECREATION | 144,035 | 194,000 | 194,000 | 194,000 | | |
| PROPERTY TAXES | | 6,739,867 | 6,956,201 | 6,967,428 | 7,138,351 | 2.62 | 182,150 |
| OTHER TAXES | | | | | | | |
| 01-0000-2-613000 | ELECTRIC UTILITY TAX | 1,258,171 | 1,275,000 | 1,207,942 | 1,207,942 | (5.26) | (67,058) |
| 01-0000-2-615000 | PLACES FOR EATING TAX | 893,884 | 875,000 | 875,000 | 875,000 | | |
| 01-0000-2-616000 | LEASED CAR TAX | 98,454 | 122,812 | 114,524 | 122,812 | | |
| 01-0000-2-618000 | PERSONAL PROPERTY REPL TAX | 81,850 | 70,000 | 97,320 | 80,000 | 14.29 | 10,000 |
| 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 | | |
| OTHER TAXES | | 2,352,359 | 2,362,812 | 2,314,786 | 2,305,754 | (2.41) | (57,058) |
| LICENSES AND PERMITS | | | | | | | |
| 01-0000-3-627000 | BUILDING PERMITS | 860,338 | 908,750 | 1,437,209 | 1,100,000 | 21.05 | 191,250 |
| | BUILDING PERMITS | | 875,000 | 1,403,459 | 1,065,237 | | |
| | BUILDING PERMIT TECHNOLOGY FEE | | 33,750 | 33,750 | 34,763 | | |
| | GL # FOOTNOTE TOTAL: | | 908,750 | 1,437,209 | 1,100,000 | | |
| 01-0000-3-628000 | ZONING FEES | 25,305 | 30,000 | 40,460 | 30,000 | | |
| 01-0000-3-630000 | FIRE BUREAU-PERMITS/FEES | 88,895 | 100,000 | 105,000 | 105,000 | 5.00 | 5,000 |
| 01-0000-3-631000 | LIQUOR LICENSES | 90,575 | 93,300 | 92,725 | 100,000 | 7.18 | 6,700 |
| 01-0000-3-632000 | OTHER LICENSES | 14,776 | 14,342 | 14,342 | 14,342 | | |
| LICENSES AND PERMITS | | 1,079,889 | 1,146,392 | 1,689,736 | 1,349,342 | 17.70 | 202,950 |
| INTERGOVERNMENTAL | | | | | | | |
| 01-0000-4-611000 | SALES TAX | 7,831,834 | 7,957,245 | 7,806,351 | 7,884,415 | (0.92) | (72,830) |
| 01-0000-4-612000 | INCOME TAX | 2,101,694 | 1,927,284 | 1,972,567 | 2,066,036 | 7.20 | 138,752 |
| | IML ESTIMATE \$101.70 * 20,315 (BLENDED PER CAPITA RATE TO ACCOUNT FOR GRADUATED INCOME TAX) | | 1,927,284 | 1,972,567 | 2,066,036 | | |
| 01-0000-4-615000 | ILLINOIS USE TAX | 609,922 | 558,663 | 600,511 | 665,316 | 19.09 | 106,653 |
| | IML ESTIMATE \$32.75 X 20,315 | | 558,663 | 600,511 | 665,316 | | |
| 01-0000-4-619000 | STREET/SIGNAL MAINTENANCE FEES | 71,413 | 87,320 | 119,172 | 96,431 | 10.43 | 9,111 |
| | STATE REIMBURSEMENT | | 87,320 | 113,706 | 90,965 | | |
| | REIMBURSEMENT FROM BUTTERFIELD SQUARE | | 0 | 5,466 | 5,466 | | |
| | GL # FOOTNOTE TOTAL: | | 87,320 | 119,172 | 96,431 | | |
| 01-0000-4-676000 | GRANTS | 100,439 | 30,000 | 30,000 | 25,000 | (16.67) | (5,000) |
| INTERGOVERNMENTAL | | 10,715,302 | 10,560,512 | 10,528,601 | 10,737,198 | 1.67 | 176,686 |
| CHARGES FOR SERVICES | | | | | | | |
| 01-0000-5-617000 | TECHNOLOGY USER FEES | 112,000 | | | | | |
| 01-0000-5-620000 | LEASE REVENUE | 180,751 | | | | | |
| 01-0000-5-641000 | LIBERTYVILLE FIRE PROT DIST | 2,973,307 | 3,029,849 | 3,029,849 | 3,090,446 | 2.00 | 60,597 |
| 01-0000-5-643000 | AMBULANCE FEES | 1,066,571 | 980,000 | 1,068,446 | 1,026,358 | 4.73 | 46,358 |
| 01-0000-5-651000 | RECREATION FEES | 665,994 | 701,000 | 539,452 | 590,710 | (15.73) | (110,290) |
| | RECREATION | | 66,000 | 70,313 | 71,560 | | |
| | KINDER KORNER PRESCHOOL | | 127,000 | 91,445 | 112,650 | | |
| | PRESCHOOL/CAMPS-ENRICHMENT CLASSES | | 40,000 | 22,000 | 26,000 | | |
| | SUMMER DAY CAMP | | 300,000 | 209,694 | 235,000 | | |
| | DANCE | | 58,000 | 58,000 | 59,500 | | |
| | CONTRACTUAL PROGRAMS | | 110,000 | 88,000 | 86,000 | | |
| | GL # FOOTNOTE TOTAL: | | 701,000 | 539,452 | 590,710 | | |
| 01-0000-5-653000 | SWIMMING FEES | 203,681 | 208,000 | 163,386 | 208,000 | | |
| 01-0000-5-654000 | SWIMMING PROGRAMS | 21,573 | 98,000 | 66,218 | 98,000 | | |
| 01-0000-5-656000 | RECYCLING/REFUSE FEE | 69,643 | 100,000 | 78,515 | 80,000 | (20.00) | (20,000) |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|------------------------------|--|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| 01-0000-5-657000 | PARKING FEES-EMPLOYEE PERMITS | 17,740 | 20,000 | 19,560 | 20,000 | | |
| 01-0000-5-658000 | ENGINEERING FEES | 151,781 | 150,000 | 175,563 | 150,000 | | |
| 01-0000-5-659000 | ALARM FEES | 134,006 | 200,000 | 201,125 | 200,000 | | |
| 01-0000-5-660000 | ELEVATOR INSPECTION FEE | 40,653 | 39,000 | 39,140 | 39,140 | 0.36 | 140 |
| 01-0000-5-670000 | FIRE SERVICES | 219,673 | 264,420 | 243,853 | 267,298 | 1.09 | 2,878 |
| | ROCKLAND AMBULANCE | | 250,000 | 225,000 | 248,000 | | |
| | MUNDELEIN LADDER TRUCK AGREEMENT (FY 2020-2021 IS YEAR 4 OF 5) | | 14,420 | 14,853 | 15,298 | | |
| | MISCELLANEOUS FIRE DEPARTMENT SPECIAL SERVICES | | 0 | 4,000 | 4,000 | | |
| | GL # FOOTNOTE TOTAL: | | 264,420 | 243,853 | 267,298 | | |
| 01-0000-5-671000 | LEGAL & OTHER FEE REIMB | 51,711 | 50,000 | 38,709 | 40,000 | (20.00) | (10,000) |
| 01-0000-5-672000 | BIRTH/DEATH CERTIFICATES | 279,584 | 275,000 | 270,684 | 270,000 | (1.82) | (5,000) |
| 01-0000-5-673000 | CABLE FRANCHISE FEE | 424,363 | 416,500 | 413,397 | 410,000 | (1.56) | (6,500) |
| 01-0000-5-674000 | TELECOM INFRASTRUCT MAINT FEE | 755,783 | 640,000 | 542,000 | 500,000 | (21.88) | (140,000) |
| 01-0000-5-675000 | POLICE SERVICES | 205,538 | 175,399 | 213,587 | 218,486 | 24.57 | 43,087 |
| | MISCELLANEOUS POLICE SERVICES | | 120,000 | 70,000 | 70,000 | | |
| | DISTRICT 70 CONTRACT (YEAR 3 OF 5) | | 55,399 | 55,399 | 59,809 | | |
| | DISTRICT 128 CONTRACT (75% OF SRO KINCAID) | | 0 | 88,188 | 88,677 | | |
| | GL # FOOTNOTE TOTAL: | | 175,399 | 213,587 | 218,486 | | |
| 01-0000-5-677000 | DAMAGE TO VILLAGE PROPERTY | 51,455 | 2,500 | 10,000 | 2,500 | | |
| 01-0000-5-677001 | STREETLIGHT DAMAGE | 4,943 | | | | | |
| 01-0000-5-679000 | CONCESSIONS-POOLS | 45,202 | 40,000 | 34,095 | 45,000 | 12.50 | 5,000 |
| 01-0000-5-681000 | PARK RENTALS | 10,730 | 12,000 | 15,150 | 13,000 | 8.33 | 1,000 |
| CHARGES FOR SERVICES | | 7,686,682 | 7,401,668 | 7,162,729 | 7,268,938 | (1.79) | (132,730) |
| FINES AND FORFEITURES | | | | | | | |
| 01-0000-6-636000 | LOCAL FINES | 288,540 | 310,000 | 225,000 | 225,000 | (27.42) | (85,000) |
| 01-0000-6-637000 | CIRCUIT COURT FINES | 218,590 | 230,000 | 232,520 | 230,000 | | |
| 01-0000-6-638000 | DUI FINES-SENATE BILL 740 | 17,569 | 20,000 | 18,573 | 18,000 | (10.00) | (2,000) |
| 01-0000-6-639000 | AUTOMATED TRAFFIC ENFORCEMENT | 173,270 | 130,000 | 190,000 | 130,000 | | |
| FINES AND FORFEITURES | | 697,969 | 690,000 | 666,093 | 603,000 | (12.61) | (87,000) |
| INTEREST | | | | | | | |
| 01-0000-7-690000 | INTEREST REVENUE | 304,973 | 250,000 | 353,643 | 300,000 | 20.00 | 50,000 |
| 01-0000-7-698000 | NET APPR/DEPR FAIR MKT VALUE | 16,214 | | | | | |
| INTEREST | | 321,187 | 250,000 | 353,643 | 300,000 | 20.00 | 50,000 |
| MISCELLANEOUS | | | | | | | |
| 01-0000-8-611000 | TIF SURPLUS REBATE | 254,971 | 250,000 | 252,649 | 255,933 | 2.37 | 5,933 |
| 01-0000-8-625000 | INSURANCE SURPLUS | 360,984 | 120,000 | 120,000 | 120,000 | | |
| 01-0000-8-682000 | PKS/REC SCHOLARSHIP/DONATIONS | 6,850 | 9,000 | 9,000 | 9,000 | | |
| 01-0000-8-683000 | TREE PROGRAM | 23,244 | 30,000 | 15,000 | 15,000 | (50.00) | (15,000) |
| 01-0000-8-685000 | GENERAL SEIZURE ACCOUNT | | | 2,500 | | | |
| 01-0000-8-686000 | DRUG FORFEITURE ACCOUNT | 715 | | 12,000 | | | |
| 01-0000-8-688000 | CASH OVER | 160 | | | | | |
| 01-0000-8-699000 | MISCELLANEOUS REVENUE | 38,114 | 40,000 | 50,000 | 40,000 | | |
| MISCELLANEOUS | | 685,038 | 449,000 | 461,149 | 439,933 | (2.02) | (9,067) |
| TRANSFERS | | | | | | | |
| 01-0000-9-691000 | TRANSFER FROM TECH FUND | 207,325 | | | | | |
| 01-0000-9-699000 | TRANSFERS IN | | 102,137 | 102,137 | | (100.00) | (102,137) |
| | SALES TAX BOND FUND | | 102,137 | 102,137 | 0 | | |
| TRANSFERS | | 207,325 | 102,137 | 102,137 | | (100.00) | (102,137) |
| TOTAL REVENUES | | 30,485,618 | 29,918,722 | 30,246,302 | 30,142,516 | 0.75 | 223,794 |



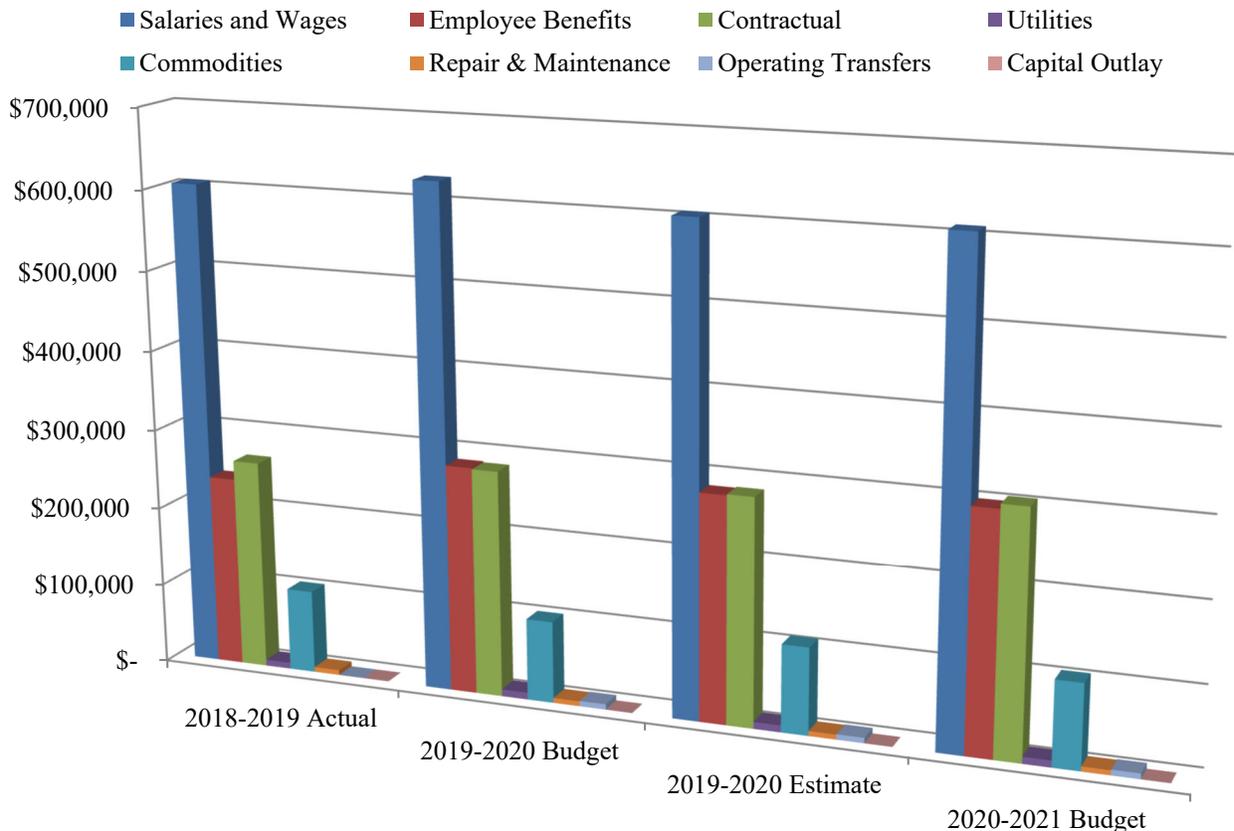
| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|------------------------------|---|--|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 9999 - TRANSFERS | | | | | | |
| APPROPRIATIONS | | | | | | |
| TRANSFERS | | | | | | |
| 01-9999-8-799000 | TRANSFERS OUT | 1,063,000 | 1,063,000 | 1,925,000 | 81.09 | 862,000 |
| | PUBLIC SAFETY IT CAPITAL TRANSFER TO TERF | 50,000 | 50,000 | 50,000 | | |
| | SRA LEVY TRANSFER TO PARK IMPROVEMENT FUND | 50,000 | 50,000 | 50,000 | | |
| | CAPITAL VEHICLE REPLACEMENT TRANSFER | 713,000 | 713,000 | 500,000 | | |
| | SEED TRANSFER TO STORMWATER SEWER FUND | 250,000 | 250,000 | 1,000,000 | | |
| | SPORTS COMPLEX FUND FOR EXTERIOR PAINTING | 0 | 0 | 75,000 | | |
| | GENERAL PLAYGROUND CONSTRUCTION TO PARK IMPROVEMENT | 0 | 0 | 250,000 | | |
| | GL # FOOTNOTE TOTAL: | 1,063,000 | 1,063,000 | 1,925,000 | | |
| | TRANSFERS | 1,063,000 | 1,063,000 | 1,925,000 | 81.09 | 862,000 |
| | Totals for DEPT 9999 - TRANSFERS | 1,063,000 | 1,063,000 | 1,925,000 | 81.09 | 862,000 |

BUDGET DETAIL

GENERAL FUND, ADMINISTRATION & FINANCE

| Administration & Finance | Actual | Budget | Estimate | Budget | % Change | % Change |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|-------------|
| | 2018-2019 | 2019-2020 | 2019-2020 | 2020-2021 | A to C | B to C |
| | | A | B | C | | |
| Salaries and Wages | \$ 605,972 | \$ 628,137 | \$ 605,704 | \$ 609,967 | -2.9% | 0.7% |
| Employee Benefits | \$ 239,651 | \$ 285,018 | \$ 283,193 | \$ 299,189 | 5.0% | 5.6% |
| Contractual | \$ 263,478 | \$ 283,695 | \$ 284,445 | \$ 305,233 | 7.6% | 7.3% |
| Utilities | \$ 7,500 | \$ 8,650 | \$ 8,650 | \$ 8,650 | 0.0% | 0.0% |
| Commodities | \$ 104,039 | \$ 102,176 | \$ 108,851 | \$ 105,676 | 3.4% | -2.9% |
| Repair & Maintenance | \$ 6,217 | \$ 6,200 | \$ 6,200 | \$ 6,200 | 0.0% | 0.0% |
| Operating Transfers | \$ - | \$ 6,750 | \$ 6,750 | \$ 6,953 | 3.0% | 3.0% |
| Total Operating Expense | \$ 1,226,857 | \$ 1,320,626 | \$ 1,303,793 | \$ 1,341,868 | 1.6% | 2.9% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | - | - |
| Total Department | \$ 1,226,857 | \$ 1,320,626 | \$ 1,303,793 | \$ 1,341,868 | 1.6% | 2.9% |

Administration & Finance





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 0100 - ADMINISTRATION/FINANCE | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-0100-1-701000 | SALARIES | 605,972 | 628,137 | 605,704 | 595,683 | (5.17) | (32,454) |
| 01-0100-1-709000 | MERIT POOL | | | | 14,284 | | |
| SALARIES & WAGES | | 605,972 | 628,137 | 605,704 | 609,967 | (2.90) | (18,170) |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-0100-2-720000 | INSURANCE | 132,147 | 159,509 | 160,349 | 164,425 | 3.08 | 4,916 |
| 01-0100-2-793000 | EMPLOYER CONTRIBUTION IMRF | 66,755 | 80,067 | 80,067 | 91,020 | 13.68 | 10,953 |
| 01-0100-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 40,749 | 45,442 | 42,777 | 43,744 | (3.74) | (1,698) |
| EMPLOYEE BENEFITS | | 239,651 | 285,018 | 283,193 | 299,189 | 4.97 | 14,171 |
| CONTRACTUAL | | | | | | | |
| 01-0100-3-705000 | CONTRACTUAL SERVICES | 21,539 | 35,000 | 35,000 | 55,000 | 57.14 | 20,000 |
| | MANAGEMENT STUDY (PUBLIC WORKS) | | 35,000 | 35,000 | 0 | | |
| | MANAGEMENT STUDY (POLICE DEPARTMENT) | | 0 | 0 | 35,000 | | |
| | STRATEGIC PLAN/GOAL SETTING | | 0 | 0 | 20,000 | | |
| | GL # FOOTNOTE TOTAL: | | 35,000 | 35,000 | 55,000 | | |
| 01-0100-3-716000 | VITAL RECORDS | 100,665 | 100,000 | 100,000 | 100,000 | | |
| | \$88,000 - STATE CHARGES, \$12,000 - SUPPLIES (OFFSET BY REVENUE) | | 100,000 | 100,000 | 100,000 | | |
| 01-0100-3-721000 | INTERGOVMTAL RISK MGMT AGENCY | 76,879 | 78,750 | 81,000 | 81,113 | 3.00 | 2,363 |
| | IRMA CONTRIBUTION | | 73,750 | 76,000 | 76,113 | | |
| | DEDUCTIBLE | | 5,000 | 5,000 | 5,000 | | |
| | GL # FOOTNOTE TOTAL: | | 78,750 | 81,000 | 81,113 | | |
| 01-0100-3-725000 | AUDIT SERVICES | 46,513 | 46,445 | 46,445 | 47,120 | 1.45 | 675 |
| | AUDIT FEES | | 34,145 | 34,145 | 34,820 | | |
| | ACTUARY FEES | | 12,300 | 12,300 | 12,300 | | |
| | GL # FOOTNOTE TOTAL: | | 46,445 | 46,445 | 47,120 | | |
| 01-0100-3-728000 | TECHNICAL SERVICES | 626 | 1,000 | 1,000 | 1,000 | | |
| | MISCELLANEOUS SERVICES | | 1,000 | 1,000 | 1,000 | | |
| 01-0100-3-745000 | SEC 125 ADMINISTRATIVE FEES | 6,057 | 6,000 | 6,000 | 6,000 | | |
| | (2018-19 To 2019-20) FLEX SPENDING ADMIN FEES | | | | | | |
| 01-0100-3-746000 | EMPLOYEE PROGRAMS | 11,199 | 16,500 | 15,000 | 15,000 | (9.09) | (1,500) |
| | WELLNESS INCENTIVES | | 8,500 | 8,500 | 8,500 | | |
| | EMPLOYEE TRAINING | | 3,000 | 1,500 | 1,500 | | |
| | EMPLOYEE RECOGNITION | | 1,000 | 1,000 | 1,000 | | |
| | MISCELLANEOUS | | 4,000 | 4,000 | 4,000 | | |
| | GL # FOOTNOTE TOTAL: | | 16,500 | 15,000 | 15,000 | | |
| CONTRACTUAL | | 263,478 | 283,695 | 284,445 | 305,233 | 7.59 | 21,538 |
| UTILITIES | | | | | | | |
| 01-0100-4-710000 | TELEPHONE | 7,500 | 8,650 | 8,650 | 8,650 | | |
| UTILITIES | | 7,500 | 8,650 | 8,650 | 8,650 | | |
| COMMODITIES | | | | | | | |
| 01-0100-5-722000 | POSTAGE | 19,092 | 15,400 | 18,650 | 16,900 | 9.74 | 1,500 |
| | MAILING 4 ISSUES OF VILLAGE VIEWS | | 7,000 | 8,750 | 7,000 | | |
| | GENERAL POSTAGE | | 6,000 | 7,500 | 7,500 | | |
| | POSTAGE METER RENTAL | | 2,400 | 2,400 | 2,400 | | |
| | GL # FOOTNOTE TOTAL: | | 15,400 | 18,650 | 16,900 | | |
| 01-0100-5-723000 | OFFICE SUPPLIES | 7,614 | 12,000 | 12,000 | 12,000 | | |
| | OFFICE SUPPLIES | | 12,000 | 12,000 | 12,000 | | |
| 01-0100-5-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | 7,540 | 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 | 8,448 | 12,000 | 12,000 | 12,000 | | |



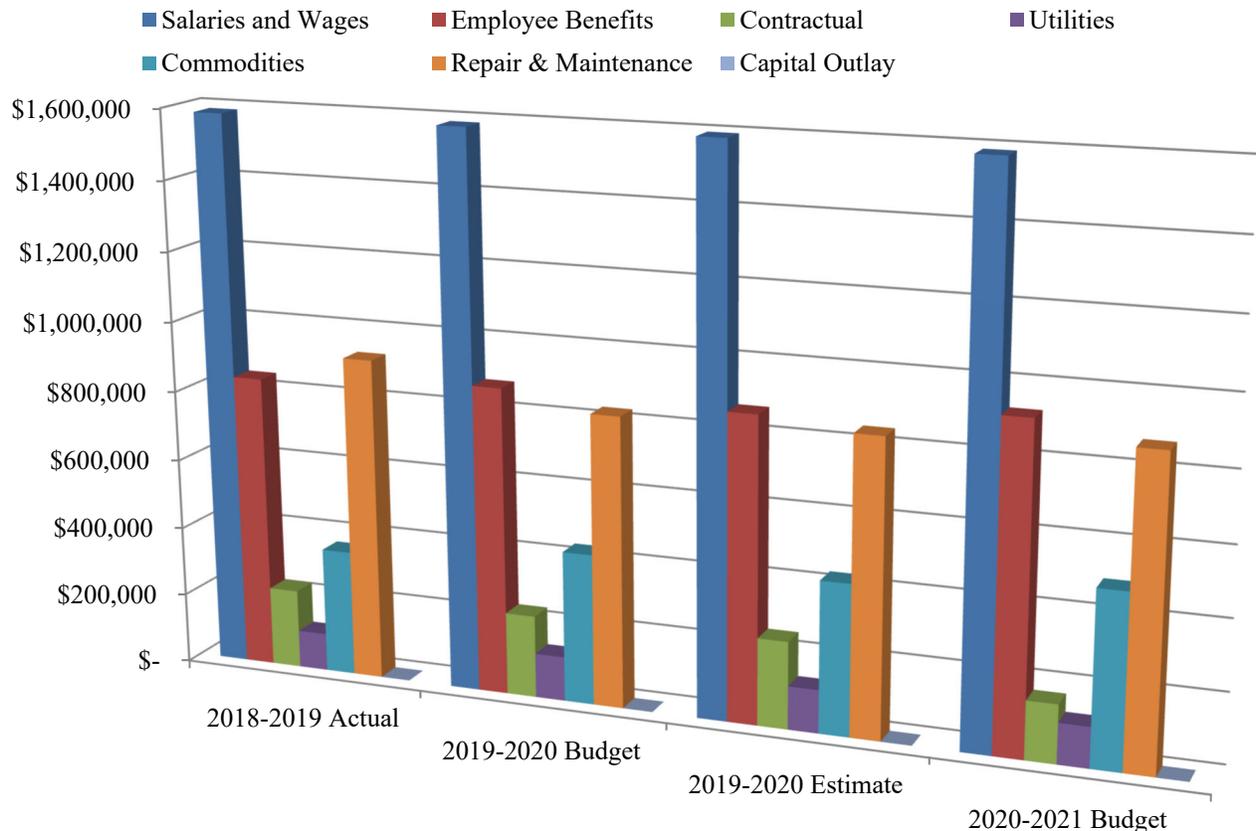
| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|----------------------------------|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| 01-0100-5-743000 | PUBLICATION | 9,886 | 8,500 | 9,500 | 9,500 | 11.76 | 1,000 |
| | LEGAL NOTICES | | 2,500 | 2,500 | 2,500 | | |
| | VILLAGE CODE UPDATES | | 5,000 | 5,000 | 5,000 | | |
| | MISCELLANEOUS | | 1,000 | 2,000 | 2,000 | | |
| | GL # FOOTNOTE TOTAL: | | 8,500 | 9,500 | 9,500 | | |
| 01-0100-5-744000 | PRINTING | 14,922 | 12,500 | 15,125 | 12,500 | | |
| | VILLAGE VIEWS-4 ISSUES | | 10,500 | 13,125 | 10,500 | | |
| | MISC PRINTING | | 2,000 | 2,000 | 2,000 | | |
| | GL # FOOTNOTE TOTAL: | | 12,500 | 15,125 | 12,500 | | |
| 01-0100-5-788000 | CASH UNDER | 110 | 100 | 100 | 100 | | |
| 01-0100-5-799000 | MISCELLANEOUS | 26,870 | 30,651 | 30,651 | 30,651 | | |
| | CONTINGENCY | | 28,651 | 28,651 | 28,651 | | |
| | MISCELLANEOUS EXPENSES | | 1,000 | 1,000 | 1,000 | | |
| | RECRUITMENT | | 1,000 | 1,000 | 1,000 | | |
| | GL # FOOTNOTE TOTAL: | | 30,651 | 30,651 | 30,651 | | |
| COMMODITIES | | 94,482 | 101,176 | 108,051 | 103,676 | 2.47 | 2,500 |
| CAPITAL | | | | | | | |
| 01-0100-6-790000 | CAPITAL OUTLAY | 9,557 | 1,000 | 800 | 2,000 | 100.00 | 1,000 |
| | OFFICE FURNITURE | | 1,000 | 800 | 0 | | |
| | SECURITY IMPROVEMENTS | | 0 | 0 | 2,000 | | |
| | GL # FOOTNOTE TOTAL: | | 1,000 | 800 | 2,000 | | |
| CAPITAL | | 9,557 | 1,000 | 800 | 2,000 | 100.00 | 1,000 |
| REPAIRS & MAINTENANCE | | | | | | | |
| 01-0100-7-713000 | MAINTENANCE - COPY MACHINE | 5,289 | 5,200 | 5,200 | 5,200 | | |
| 01-0100-7-715000 | MAINT - OTHER EQUIPMENT | 928 | 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 | | 6,217 | 6,200 | 6,200 | 6,200 | | |
| TRANSFERS | | | | | | | |
| 01-0100-8-789000 | TECHNOLOGY EQUIP. & REPLACE | | 6,750 | 6,750 | 6,953 | 3.01 | 203 |
| | TERF USER CHARGES (INCLUDES GIS) | | 6,750 | 6,750 | 6,953 | | |
| 01-0100-8-792000 | TRANSFER TO CAPITAL PROJECTS | 300,000 | | | | | |
| TRANSFERS | | 300,000 | 6,750 | 6,750 | 6,953 | 3.01 | 203 |
| Totals for DEPT 0100 - ADMINISTRATION/FINANCE | | 1,526,857 | 1,320,626 | 1,303,793 | 1,341,868 | 1.61 | 21,242 |

BUDGET DETAIL

GENERAL FUND, PUBLIC WORKS & PARKS

| Public Works & Parks | Actual | Budget | Estimate | Budget | % Change | % Change |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|-------------|
| | 2018-2019 | 2019-2020 | 2019-2020 | 2020-2021 | A to C | B to C |
| | | A | B | C | | |
| Salaries and Wages | \$ 1,583,905 | \$ 1,583,817 | \$ 1,592,370 | \$ 1,586,568 | 0.2% | -0.4% |
| Employee Benefits | \$ 841,072 | \$ 877,210 | \$ 869,251 | \$ 924,612 | 5.4% | 6.4% |
| Contractual | \$ 225,000 | \$ 234,097 | \$ 248,183 | \$ 165,802 | -29.2% | -33.2% |
| Utilities | \$ 107,073 | \$ 126,455 | \$ 123,355 | \$ 115,470 | -8.7% | -6.4% |
| Commodities | \$ 361,054 | \$ 432,305 | \$ 429,610 | \$ 491,273 | 13.6% | 14.4% |
| Repair & Maintenance | \$ 922,986 | \$ 828,834 | \$ 841,854 | \$ 872,121 | 5.2% | 3.6% |
| Total Operating Expense | \$ 4,041,090 | \$ 4,082,718 | \$ 4,104,623 | \$ 4,155,846 | 1.8% | 1.2% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | - | - |
| Total Department | \$ 4,041,090 | \$ 4,082,718 | \$ 4,104,623 | \$ 4,155,846 | 1.8% | 1.2% |

Public Works & Parks





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--------------------------------|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 0201 - ENGINEERING | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-0201-1-701000 | SALARIES - FULL TIME | 337,357 | 344,921 | 345,323 | 356,683 | 3.41 | 11,762 |
| SALARIES & WAGES | | 337,357 | 344,921 | 345,323 | 356,683 | 3.41 | 11,762 |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-0201-2-720000 | INSURANCE | 106,345 | 111,405 | 111,818 | 115,019 | 3.24 | 3,614 |
| 01-0201-2-793000 | EMPLOYER CONTRIBUTION IMRF | 42,306 | 43,265 | 43,265 | 53,707 | 24.13 | 10,442 |
| 01-0201-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 24,414 | 26,386 | 24,945 | 27,286 | 3.41 | 900 |
| EMPLOYEE BENEFITS | | 173,065 | 181,056 | 180,028 | 196,012 | 8.26 | 14,956 |
| CONTRACTUAL | | | | | | | |
| 01-0201-3-721000 | INTERGOVMTAL RISK MGMT AGENCY | 2,213 | | | | | |
| 01-0201-3-728000 | TECHNICAL SERVICES | 30,060 | 28,930 | 38,565 | 36,915 | 27.60 | 7,985 |
| | BLUEPRINT REPRODUCTION | | 50 | 50 | 50 | | |
| | ORDERING DOCUMENTS FROM RECORDERS OFFICE | | 25 | 25 | 25 | | |
| | PREVAILING WAGE NOTICE | | 50 | 0 | 0 | | |
| | ENGINEERING PLAN REVIEW SERVICES | | 20,000 | 35,000 | 30,000 | | |
| | ANNUAL AUDIOLOGY TESTING (4 STAFF) | | 180 | 115 | 115 | | |
| | NPDES MS4 YEARLY REPORT | | 4,000 | 3,150 | 5,500 | | |
| | NPDES TRAINING/WATER SAMPLING | | 4,000 | 0 | 0 | | |
| | STORM SEWER ATLAS PRINTING (SPLIT 50/50 WITH STREETS) | | 500 | 0 | 1,000 | | |
| | AUTOCAD LICENSE (SPLIT WITH STREETS, SEWER, WATER) | | 125 | 125 | 125 | | |
| | COUNTY RECORDING FEES | | 0 | 100 | 100 | | |
| | GL # FOOTNOTE TOTAL: | | 28,930 | 38,565 | 36,915 | | |
| CONTRACTUAL | | 32,273 | 28,930 | 38,565 | 36,915 | 27.60 | 7,985 |
| UTILITIES | | | | | | | |
| 01-0201-4-710000 | TELEPHONE | 1,071 | 1,400 | 1,400 | 1,400 | | |
| UTILITIES | | 1,071 | 1,400 | 1,400 | 1,400 | | |
| COMMODITIES | | | | | | | |
| 01-0201-5-706000 | MATERIALS AND SUPPLIES | 1,426 | 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 | 3,726 | 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 | 4,107 | 4,520 | 4,520 | 5,020 | 11.06 | 500 |
| | APWA, IAMMA, ILCMA, DUES | | 600 | 600 | 600 | | |
| | APWA, IAMMA, ILCMA MTGS | | 1,250 | 1,250 | 1,250 | | |
| | PROFESSIONAL DEVELOPMENT | | 2,000 | 2,000 | 2,500 | | |
| | 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 | 5,020 | | |
| COMMODITIES | | 9,259 | 11,970 | 11,970 | 12,470 | 4.18 | 500 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| REPAIRS & MAINTENANCE | | | | | | | |
| 01-0201-7-714000 | MAINT MOTOR VEHICLE FEES | 1,492 | 1,522 | 1,522 | 1,568 | 3.02 | 46 |
| 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 | | 1,492 | 2,272 | 2,272 | 2,318 | 2.02 | 46 |
| Totals for DEPT 0201 - ENGINEERING | | 554,517 | 570,549 | 579,558 | 605,798 | 6.18 | 35,249 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|-----------------------------|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 0203 - STREETS | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-0203-1-701000 | SALARIES - ADMINISTRATION | 116,421 | 120,855 | 119,595 | 123,801 | 2.44 | 2,946 |
| 01-0203-1-702000 | SALARIES - CLERICAL | 14,575 | 13,989 | 13,880 | 14,303 | 2.24 | 314 |
| 01-0203-1-704000 | SALARIES - MAINTENANCE | 340,715 | 348,993 | 348,993 | 333,292 | (4.50) | (15,701) |
| SALARIES & WAGES | | 471,711 | 483,837 | 482,468 | 471,396 | (2.57) | (12,441) |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-0203-2-720000 | INSURANCE | 244,178 | 268,608 | 259,604 | 261,938 | (2.48) | (6,670) |
| 01-0203-2-793000 | EMPLOYER CONTRIBUTION IMRF | 60,160 | 61,036 | 61,036 | 72,245 | 18.36 | 11,209 |
| 01-0203-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 35,334 | 36,579 | 36,579 | 35,639 | (2.57) | (940) |
| EMPLOYEE BENEFITS | | 339,672 | 366,223 | 357,219 | 369,822 | 0.98 | 3,599 |
| CONTRACTUAL | | | | | | | |
| 01-0203-3-721000 | INTERGOVMTAL RISK MGMT AGENCY | 66,885 | 47,250 | 47,250 | 48,668 | 3.00 | 1,418 |
| 01-0203-3-728000 | TECHNICAL SERVICES | 3,135 | 1,830 | 1,775 | 1,785 | (2.46) | (45) |
| | CDL DRUG & ALCOHOL TESTING FEES AND MEDICAL EXAMS | | 800 | 950 | 900 | | |
| | ANNUAL AUDIOGRAM TESTING | | 405 | 200 | 200 | | |
| | STORM SEWER ATLAS PRINTING (SPLIT 50/50 WITH ENGINEERING) | | 500 | 500 | 500 | | |
| | AUTOCAD LICENSE (SPLIT WITH WATER, SEWER, ENG) | | 125 | 125 | 125 | | |
| | FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES | | 0 | 0 | 60 | | |
| | GL # FOOTNOTE TOTAL: | | 1,830 | 1,775 | 1,785 | | |
| 01-0203-3-742000 | COPY MACHINE LEASE | 1,563 | 2,000 | 2,000 | 2,000 | | |
| CONTRACTUAL | | 71,583 | 51,080 | 51,025 | 52,453 | 2.69 | 1,373 |
| UTILITIES | | | | | | | |
| 01-0203-4-707000 | STREETLIGHT ENERGY | 102,085 | 121,000 | 118,000 | 110,000 | (9.09) | (11,000) |
| | RATE 23 (\$4,100/MONTH) | | 59,500 | 58,000 | 59,500 | | |
| | RATE 25 (\$4,500/MONTH) | | 61,500 | 60,000 | 50,500 | | |
| | GL # FOOTNOTE TOTAL: | | 121,000 | 118,000 | 110,000 | | |
| UTILITIES | | 102,085 | 121,000 | 118,000 | 110,000 | (9.09) | (11,000) |
| COMMODITIES | | | | | | | |
| 01-0203-5-706000 | MATERIALS AND SUPPLIES | 14,058 | 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 | 6,375 | 7,410 | 7,410 | 8,280 | 11.74 | 870 |
| | TRAINING, SEMINARS, CONTINUING EDUCATION COURSES, DUES | | 500 | 500 | 500 | | |
| | APWA MEETINGS | | 500 | 500 | 500 | | |
| | DES PLAINES RIVER WATERSHED WORKGROUP (SPLIT W/ WWTP) | | 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 | | |
| | ISPI FALL 2020 JUAREZ - SPLIT WITH SEWER AND WATER | | 0 | 0 | 435 | | |
| | ISPI FALL 2020 TOLL - SPLIT WITH SEWER AND WATER | | 0 | 0 | 435 | | |
| | GL # FOOTNOTE TOTAL: | | 7,410 | 7,410 | 8,280 | | |
| 01-0203-5-752000 | UNIFORMS | 4,925 | 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 | | 25,358 | 29,160 | 29,160 | 30,030 | 2.98 | 870 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|----------------------------------|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| CAPITAL | | | | | | | |
| 01-0203-6-790000 | CAPITAL OUTLAY | | | | 9,500 | | 9,500 |
| | PARADE BARRICADES AND STORAGE PUSHCARTS | | 0 | 0 | 9,500 | | |
| CAPITAL | | | | | 9,500 | | 9,500 |
| REPAIRS & MAINTENANCE | | | | | | | |
| 01-0203-7-708000 | STREETLIGHT MAINTENANCE | 146,574 | 116,600 | 130,000 | 125,000 | 7.20 | 8,400 |
| | STREETLIGHT MAINTENANCE BY CONTRACTOR | | 100,000 | 113,400 | 108,400 | | |
| | 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: | | 116,600 | 130,000 | 125,000 | | |
| 01-0203-7-712000 | MAINTENANCE BUILDINGS | 14,614 | 11,275 | 12,575 | 14,525 | 28.82 | 3,250 |
| | HVAC MAINTENANCE | | 500 | 500 | 2,000 | | |
| | MISC. IMPROVEMENTS AT 600 NORTH AVENUE (PAINTING, ROOF REPAIR, ETC) QUARTERLY FLOOR SERVICE | | 6,200 | 7,500 | 6,200 | | |
| | FIRE SUPPRESSION/ALARM SYSTEM TESTING & MAINTENANCE | | 250 | 250 | 2,000 | | |
| | 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 | 12,575 | 14,525 | | |
| 01-0203-7-713000 | MAINTENANCE ROADWAY MEDIANS | 37,451 | 34,434 | 34,434 | 47,354 | 37.52 | 12,920 |
| | 1000 BLOCK OF LIBERTY BELL LN | | 206 | 206 | 0 | | |
| | 176 & BRAINERD | | 542 | 542 | 0 | | |
| | 176 WEST VILLAGE SIGN RIGHT OF WAY | | 382 | 382 | 0 | | |
| | BUTTERFIELD ROAD MEDIAN (NORTH AND SOUTH) | | 9,330 | 9,330 | 0 | | |
| | DEAN LARSON TRIANGLE | | 1,281 | 1,281 | 0 | | |
| | GREENTREE CUL-DE-SAC | | 330 | 330 | 0 | | |
| | LAKE ST. COM ED BY HIGH TENSION WIRES | | 411 | 411 | 0 | | |
| | NORTH SHORE BIKE PATH | | 5,627 | 5,627 | 0 | | |
| | NORTHWEST SIDE ON LAKE ST NEAR BRAINERD AVE | | 1,091 | 1,091 | 0 | | |
| | OLD PETERSON ROAD | | 341 | 341 | 0 | | |
| | PETERSON ROAD STREETSCAPE | | 4,659 | 4,659 | 0 | | |
| | PETERSON ROAD STREETSCAPE (ADD-ON SPRING 2018) | | 4,606 | 4,606 | 0 | | |
| | ROUTE 45 MEDIAN AND PARKWAY | | 5,292 | 5,292 | 0 | | |
| | WINCHESTER ROAD BY HIGH TENSION WIRES | | 336 | 336 | 0 | | |
| | LANDSCAPE AND MOWING CONTRACTUAL - 29 SITES | | 0 | 0 | 47,354 | | |
| | GL # FOOTNOTE TOTAL: | | 34,434 | 34,434 | 47,354 | | |
| 01-0203-7-714000 | MAINTENANCE VEHICLES | 147,653 | 150,606 | 150,606 | 155,124 | 3.00 | 4,518 |
| 01-0203-7-715000 | MAINTENANCE OTHER EQUIPMENT | 612 | 1,000 | 1,000 | 1,000 | | |
| | MAINTENANCE OF NON-VEHICULAR MOTORIZED OR ELECTRICAL EQUIPMENT (IE. SAWS, PUMPS, | | 1,000 | 1,000 | 1,000 | | |
| 01-0203-7-716000 | MAINTENANCE STREETS AND ALLEYS | 24,575 | 39,500 | 39,500 | 39,500 | | |
| | PAVEMENT PATCHING MATERIAL; ASPHALT, CONCRETE, GRAVEL | | 33,000 | 33,000 | 33,000 | | |
| | PAVEMENT MARKING MATERIALS & MAINT. INCLUDES ALL DOWNTOWN PAVEMENT MARKING | | 4,000 | 4,000 | 4,000 | | |
| | SPOILS DISPOSAL | | 2,500 | 2,500 | 2,500 | | |
| | GL # FOOTNOTE TOTAL: | | 39,500 | 39,500 | 39,500 | | |
| 01-0203-7-717000 | MAINTENANCE SIDEWALKS | 7,041 | 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 | 135,485 | | | | | |
| 01-0203-7-719000 | MAINTENANCE SIGNS | 9,526 | 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 | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2020-21 |
|---------------------------------------|---|------------------|------------------|--------------------|------------------|--------------------|----------------------|
| | | ACTIVITY | APPROVED BUDGET | PROJECTED ACTIVITY | REQUESTED BUDGET | REQUESTED % CHANGE | REQUESTED AMT CHANGE |
| 01-0203-7-731000 | TRAFFIC SIGNAL MAINTENANCE | 47,737 | 66,000 | 66,000 | 66,000 | | |
| | IDOT CONTRACTUAL MAINT. OF 14 SIGNALIZED INTERSECTIONS | | 30,000 | 30,000 | 30,000 | | |
| | KNOCKDOWN/DAMAGE REPAIR COSTS | | 5,000 | 5,000 | 5,000 | | |
| | LCDOT CONTRACT MAINTENANCE - 50% ON BUTTERFIELD - GOLF, CRANE, VIRGINIA/ST. WILLIAM | | 11,000 | 11,000 | 11,000 | | |
| | REIMBURSEMENT TO VH FOR IL 21 AT N. HOLLISTER AND S. ARTAIUS PKWY (50%) | | 5,000 | 5,000 | 5,000 | | |
| | IDOT MAINTENANCE FEES AT IL 137 @ BUTTERFIELD SQUARE (REIMB BY CENTRO PROPERTIES) | | 5,000 | 5,000 | 5,000 | | |
| | OPTICOM MAINTENANCE | | 10,000 | 10,000 | 10,000 | | |
| | GL # FOOTNOTE TOTAL: | | 66,000 | 66,000 | 66,000 | | |
| | REPAIRS & MAINTENANCE | 571,268 | 449,415 | 464,115 | 478,503 | 6.47 | 29,088 |
| Totals for DEPT 0203 - STREETS | | 1,581,677 | 1,500,715 | 1,501,987 | 1,521,704 | 1.40 | 20,989 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|--------------------------------|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 0204 - SNOW REMOVAL AND ICE CONTROL | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-0204-1-701000 | SALARIES - ADMINISTRATION | 23,206 | 24,197 | 23,814 | 24,697 | 2.07 | 500 |
| 01-0204-1-704000 | SALARIES - MAINTENANCE | 159,586 | 133,070 | 135,105 | 136,966 | 2.93 | 3,896 |
| SALARIES & WAGES | | 182,792 | 157,267 | 158,919 | 161,663 | 2.80 | 4,396 |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-0204-2-793000 | EMPLOYER CONTRIBUTION IMRF | 23,204 | 20,046 | 20,046 | 25,042 | 24.92 | 4,996 |
| 01-0204-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 13,930 | 12,031 | 12,157 | 12,367 | 2.79 | 336 |
| EMPLOYEE BENEFITS | | 37,134 | 32,077 | 32,203 | 37,409 | 16.62 | 5,332 |
| CONTRACTUAL | | | | | | | |
| 01-0204-3-721000 | INTERGOVMTAL RISK MGMT AGENCY | 6,223 | 10,500 | 10,500 | 10,815 | 3.00 | 315 |
| 01-0204-3-728000 | CONTRACTUAL SERVICES | 1,500 | 1,500 | 1,500 | 1,500 | | |
| | WEATHER SERVICE | | 1,500 | 1,500 | 1,500 | | |
| CONTRACTUAL | | 7,723 | 12,000 | 12,000 | 12,315 | 2.63 | 315 |
| COMMODITIES | | | | | | | |
| 01-0204-5-706000 | MATERIALS AND SUPPLIES | 182,666 | 163,500 | 163,500 | 181,500 | 11.01 | 18,000 |
| | SALT (2700 TONS) | | 156,000 | 156,000 | 174,000 | | |
| | CALCIUM CHLORIDE DE-ICER | | 7,500 | 7,500 | 7,500 | | |
| | GL # FOOTNOTE TOTAL: | | 163,500 | 163,500 | 181,500 | | |
| 01-0204-5-799000 | MISCELLANEOUS | 3,891 | 1,500 | 1,500 | 1,500 | | |
| | MISCELLANEOUS | | 1,000 | 1,000 | 1,000 | | |
| | MEALS | | 500 | 500 | 500 | | |
| | GL # FOOTNOTE TOTAL: | | 1,500 | 1,500 | 1,500 | | |
| COMMODITIES | | 186,557 | 165,000 | 165,000 | 183,000 | 10.91 | 18,000 |
| REPAIRS & MAINTENANCE | | | | | | | |
| 01-0204-7-715000 | MAINTENANCE OTHER EQUIPMENT | 67 | 2,000 | 1,600 | 2,000 | | |
| REPAIRS & MAINTENANCE | | 67 | 2,000 | 1,600 | 2,000 | | |
| Totals for DEPT 0204 - SNOW REMOVAL AND ICE CONTROL | | 414,273 | 368,344 | 369,722 | 396,387 | 7.61 | 28,043 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|--|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 0205 - REFUSE & RECYCLING | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-0205-1-704000 | SALARIES MAINTENANCE | 48,164 | 48,576 | 48,860 | 28,105 | (42.14) | (20,471) |
| SALARIES & WAGES | | 48,164 | 48,576 | 48,860 | 28,105 | (42.14) | (20,471) |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-0205-2-720000 | INSURANCE | 25,497 | 26,641 | 26,888 | 27,960 | 4.95 | 1,319 |
| 01-0205-2-793000 | ILLINOIS MUNICIPAL RETIREMENT | 6,158 | 6,192 | 6,192 | 4,353 | (29.70) | (1,839) |
| 01-0205-2-794000 | FICA | 3,685 | 3,716 | 3,738 | 2,150 | (42.14) | (1,566) |
| EMPLOYEE BENEFITS | | 35,340 | 36,549 | 36,818 | 34,463 | (5.71) | (2,086) |
| CONTRACTUAL | | | | | | | |
| 01-0205-3-721000 | INTERGOVT RISK MGMT AGENCY | 1,261 | | | | | |
| 01-0205-3-724000 | DISPOSAL | 11,500 | 12,000 | 12,000 | 12,000 | | |
| | LEAF/DEBRIS DISPOSAL | | 12,000 | 12,000 | 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 | 49,518 | 65,000 | 65,000 | | (100.00) | (65,000) |
| | CONTRACTUAL STREET SWEEPING (MOVED TO STORMWATER FUND) | | 65,000 | 65,000 | 0 | | |
| CONTRACTUAL | | 71,705 | 86,500 | 86,500 | 21,500 | (75.14) | (65,000) |
| COMMODITIES | | | | | | | |
| 01-0205-5-706000 | MATERIALS & SUPPLIES | 1,941 | 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 | | |
| 01-0205-5-799000 | MISCELLANEOUS | 50 | | | | | |
| COMMODITIES | | 1,991 | 4,700 | 4,700 | 4,700 | | |
| REPAIRS & MAINTENANCE | | | | | | | |
| 01-0205-7-714000 | MAINTENANCE VEHICLES | 2,680 | 2,734 | 2,734 | 2,816 | 3.00 | 82 |
| REPAIRS & MAINTENANCE | | 2,680 | 2,734 | 2,734 | 2,816 | 3.00 | 82 |
| Totals for DEPT 0205 - REFUSE & RECYCLING | | 159,880 | 179,059 | 179,612 | 91,584 | (48.85) | (87,475) |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|-----------------------------|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 0701 - PARKS | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-0701-1-701000 | SALARIES - FULL TIME | 537,280 | 539,216 | 546,800 | 553,721 | 2.69 | 14,505 |
| 01-0701-1-702000 | SALARIES - PART TIME | 6,601 | 10,000 | 10,000 | 15,000 | 50.00 | 5,000 |
| | SEASONAL SUMMER HELP | | 10,000 | 10,000 | 15,000 | | |
| SALARIES & WAGES | | 543,881 | 549,216 | 556,800 | 568,721 | 3.55 | 19,505 |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-0701-2-720000 | INSURANCE | 144,671 | 150,558 | 151,832 | 157,628 | 4.70 | 7,070 |
| 01-0701-2-793000 | EMPLOYER CONTRIBUTION IMRF | 69,499 | 68,732 | 68,732 | 85,771 | 24.79 | 17,039 |
| 01-0701-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 41,691 | 42,015 | 42,419 | 43,507 | 3.55 | 1,492 |
| EMPLOYEE BENEFITS | | 255,861 | 261,305 | 262,983 | 286,906 | 9.80 | 25,601 |
| CONTRACTUAL | | | | | | | |
| 01-0701-3-705000 | CONTRACTUAL SERVICES | 22,010 | 22,093 | 22,093 | 8,120 | (63.25) | (13,973) |
| | CUSTODIAL SERVICES | | 7,960 | 7,960 | 8,120 | | |
| | ANNIE LANE DETENTION POND | | 1,150 | 1,150 | 0 | | |
| | OLD BARN DETENTION POND | | 1,173 | 1,173 | 0 | | |
| | PARK CREST DETENTION POND | | 1,179 | 1,179 | 0 | | |
| | STONEGATE DETENTION POND | | 1,486 | 1,486 | 0 | | |
| | SUNNYSIDE AND KILDARE DETENTION POND | | 1,202 | 1,202 | 0 | | |
| | VINEYARD DETENTION POND | | 2,232 | 2,232 | 0 | | |
| | WELLINGTON DETENTION POND | | 1,472 | 1,472 | 0 | | |
| | WILSHIRE DETENTION POND | | 909 | 909 | 0 | | |
| | WINCHESTER ROAD DETENTION POND | | 3,330 | 3,330 | 0 | | |
| | GL # FOOTNOTE TOTAL: | | 22,093 | 22,093 | 8,120 | | |
| 01-0701-3-721000 | INTERGOVMTAL RISK MGMT AGENCY | 19,706 | 33,494 | 38,000 | 34,499 | 3.00 | 1,005 |
| CONTRACTUAL | | 41,716 | 55,587 | 60,093 | 42,619 | (23.33) | (12,968) |
| UTILITIES | | | | | | | |
| 01-0701-4-708000 | ELECTRICITY | 2,199 | 2,255 | 2,255 | 2,370 | 5.10 | 115 |
| | VILLAGE SIGNS-ENTRY | | 720 | 720 | 720 | | |
| | NICHOLAS DOWDEN PARK | | 335 | 335 | 450 | | |
| | COOK PARK | | 1,200 | 1,200 | 1,200 | | |
| | GL # FOOTNOTE TOTAL: | | 2,255 | 2,255 | 2,370 | | |
| 01-0701-4-710000 | TELEPHONE | 1,718 | 1,800 | 1,700 | 1,700 | (5.56) | (100) |
| UTILITIES | | 3,917 | 4,055 | 3,955 | 4,070 | 0.37 | 15 |
| COMMODITIES | | | | | | | |
| 01-0701-5-706000 | MATERIALS AND SUPPLIES | 11,353 | 12,625 | 12,625 | 12,625 | | |
| | SHOP/HARDWARE SUPPLIES | | 3,000 | 3,000 | 3,000 | | |
| | PLAYGROUND EQUIPMENT REPAIR | | 1,500 | 1,500 | 1,500 | | |
| | SIGNS - MADE AND PAINTING | | 700 | 700 | 700 | | |
| | MAINTENANCE VEHICLE TOOLS | | 250 | 250 | 250 | | |
| | LANDSCAPE TOOLS | | 250 | 250 | 250 | | |
| | MECHANICS TOOLS | | 200 | 200 | 200 | | |
| | SHOP TOOLS | | 250 | 250 | 250 | | |
| | VANDALISM REPAIR | | 250 | 250 | 250 | | |
| | PAINT SUPPLIES | | 725 | 725 | 725 | | |
| | TREE CLIMBING TOOLS | | 200 | 200 | 200 | | |
| | MISCELLANEOUS REPAIRS | | 1,000 | 1,000 | 1,000 | | |
| | ICE RINK LINER | | 2,800 | 2,800 | 2,800 | | |
| | LITTLE LEAGUE BATHROOM SUPPLIES | | 1,500 | 1,500 | 1,500 | | |
| | GL # FOOTNOTE TOTAL: | | 12,625 | 12,625 | 12,625 | | |
| 01-0701-5-711000 | GASOLINE AND OIL | 170 | 1,000 | 250 | 500 | (50.00) | (500) |
| 01-0701-5-723000 | OFFICE SUPPLIES | 2,329 | 1,800 | 1,000 | 1,800 | | |
| | OFFICE SUPPLIES | | 800 | 800 | 800 | | |
| | POSTAGE (EAB MAILING, 50/50 TREE PROGRAM) | | 1,000 | 200 | 1,000 | | |
| | GL # FOOTNOTE TOTAL: | | 1,800 | 1,000 | 1,800 | | |



| GL NUMBER | DESCRIPTION | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2020-21 |
|----------------------------------|--|--------------------------|--------------------|------------------|------------------|--------------------|----------------------|
| | | ACTIVITY APPROVED BUDGET | PROJECTED ACTIVITY | PROJECTED BUDGET | REQUESTED BUDGET | REQUESTED % CHANGE | REQUESTED AMT CHANGE |
| 01-0701-5-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | 1,648 | 3,330 | 3,330 | 3,390 | 1.80 | 60 |
| | ARBORIST CERTIFICATION (EVERY 3 YRS) (NEXT IN 2022) | | 200 | 200 | 0 | | |
| | ARBORIST SEMINARS | | 350 | 350 | 600 | | |
| | ARBOR DAY MEMBERSHIP | | 15 | 15 | 15 | | |
| | TREE CITY MEMBERSHIP | | 15 | 15 | 15 | | |
| | INTL SOCIETY OF ARBORICULTURE ASSOC DUES | | 200 | 200 | 200 | | |
| | CDL LICENSE RENEWAL | | 120 | 120 | 120 | | |
| | FIRST AID/SAFETY TRAINING | | 150 | 150 | 100 | | |
| | PESTICIDE LICENSE (DUE EVERY 3 YEARS) | | 100 | 100 | 180 | | |
| | MISCELLANEOUS TRAINING/SEMINARS | | 1,200 | 1,200 | 1,200 | | |
| | TARGET SOLUTIONS ONLINE TRAINING | | 560 | 560 | 560 | | |
| | PETTY CASH REIMBURSEMENT | | 120 | 120 | 100 | | |
| | TREE WORKER SAFETY TRAINING | | 300 | 300 | 300 | | |
| | GL # FOOTNOTE TOTAL: | | 3,330 | 3,330 | 3,390 | | |
| 01-0701-5-728000 | TREE SURGERY AND SPRAYING | 104,218 | 115,000 | 115,000 | 139,000 | 20.87 | 24,000 |
| | MISC HAZARDOUS PRUNING AND REMOVALS | | 15,000 | 15,000 | 30,000 | | |
| | MISCELLANEOUS REMOVAL | | 35,000 | 35,000 | 35,000 | | |
| | ANNUAL TREE TRIMMING | | 40,000 | 40,000 | 40,000 | | |
| | WOOD CHIP REMOVAL | | 5,000 | 5,000 | 5,000 | | |
| | COMPREHENSIVE TREE SURVEY FOR VILLAGE PARKWAYS/PARKS | | 20,000 | 20,000 | 10,000 | | |
| | WOOD LINE TRIMMING PARKS | | 0 | 0 | 16,000 | | |
| | ADLER WOODS BUCKTHORN TREATMENT | | 0 | 0 | 3,000 | | |
| | GL # FOOTNOTE TOTAL: | | 115,000 | 115,000 | 124,000 | | |
| 01-0701-5-729000 | NURSERY STOCK AND TREES | 13,219 | 81,000 | 81,000 | 87,500 | 8.02 | 6,500 |
| | TREE CITY PLANTING | | 1,000 | 1,000 | 500 | | |
| | 50/50 PROGRAM | | 60,000 | 60,000 | 70,000 | | |
| | PARK AND VILLAGE SITE TREE PLANTING (EAB REPLACEMENTS) | | 10,000 | 10,000 | 5,000 | | |
| | REPLACE TREES ON BUTTERFIELD ROAD ROW | | 5,000 | 5,000 | 10,000 | | |
| | REPLACE TREES ON RTE 21 | | 5,000 | 5,000 | 2,000 | | |
| | GL # FOOTNOTE TOTAL: | | 81,000 | 81,000 | 87,500 | | |
| 01-0701-5-730000 | EQUIPMENT RENTAL | | 250 | | 250 | | |
| 01-0701-5-752000 | UNIFORMS | 4,438 | 5,470 | 4,770 | 5,470 | | |
| | BOOTS (6 EE @ \$300 EA) | | 1,800 | 1,800 | 1,800 | | |
| | UNIFORM SERVICE | | 1,260 | 1,260 | 1,260 | | |
| | SUMMER STAFF SHIRTS | | 200 | 100 | 200 | | |
| | RUBBER BOOTS | | 150 | 100 | 150 | | |
| | RAIN GEAR | | 200 | 150 | 200 | | |
| | CARHART JACKETS | | 300 | 200 | 300 | | |
| | SAFETY GLASSES/GEAR | | 200 | 200 | 200 | | |
| | SUPT SHIRTS | | 80 | 80 | 80 | | |
| | REPLACE SHIRTS OR PANTS | | 180 | 140 | 180 | | |
| | FT STAFF T-SHIRTS (UNION OBLIGATIONS) | | 400 | 400 | 400 | | |
| | FT STAFF PPE (UNION OBLIGATIONS) | | 700 | 340 | 700 | | |
| | GL # FOOTNOTE TOTAL: | | 5,470 | 4,770 | 5,470 | | |
| 01-0701-5-799000 | MISCELLANEOUS | 514 | 1,000 | 805 | 1,038 | 3.80 | 38 |
| | RANDOM DRUG SCREEN (CDL DRIVERS) | | 340 | 340 | 345 | | |
| | ANNUAL/BASELINE AUDIOGRAMS | | 315 | 135 | 135 | | |
| | MEALS: OVERTIME | | 300 | 300 | 475 | | |
| | IPASS | | 45 | 30 | 45 | | |
| | FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES | | 0 | 0 | 38 | | |
| | GL # FOOTNOTE TOTAL: | | 1,000 | 805 | 1,038 | | |
| COMMODITIES | | 137,889 | 221,475 | 218,780 | 251,573 | 13.59 | 30,098 |
| REPAIRS & MAINTENANCE | | | | | | | |
| 01-0701-7-712000 | MAINTENANCE BUILDING | 12,483 | 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 | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2020-21 |
|------------------|--|--------------------------|--------------------|------------------|--------------------|----------------------|---------|
| | | 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 | 230,595 | 256,614 | 255,752 | 267,864 | 4.38 | 11,250 |
| | TOPSOIL/SAND/GRAVEL | | 200 | 200 | 600 | | |
| | FLOWERS AND BULBS | | 450 | 450 | 700 | | |
| | FERTILIZER/WEED CONTROL BULK APPLICATION | | 3,570 | 3,570 | 900 | | |
| | PESTICIDES | | 500 | 500 | 500 | | |
| | SOD | | 500 | 500 | 500 | | |
| | BALL MIX | | 1,400 | 1,400 | 1,000 | | |
| | BALLFIELD DRYING MATERIALS | | 400 | 400 | 400 | | |
| | BALLFIELD LINING MATERIALS | | 50 | 50 | 50 | | |
| | FIELD PAINT | | 100 | 100 | 100 | | |
| | LANDSCAPE MULCH (4 LOADS) | | 400 | 400 | 400 | | |
| | GARDEN CLUB SUPPLIES | | 200 | 200 | 200 | | |
| | IRRIGATION SUPPLIES | | 400 | 400 | 400 | | |
| | CAN LINERS/MUTT MITTS | | 4,000 | 4,000 | 4,000 | | |
| | SALT | | 1,500 | 1,500 | 1,000 | | |
| | MISCELLANEOUS | | 500 | 500 | 1,000 | | |
| | PLAYGROUND MULCH | | 9,000 | 9,000 | 8,000 | | |
| | GRASS SEED | | 700 | 700 | 500 | | |
| | SIDEWALK PLOWING-CONTRACT | | 40,000 | 40,000 | 42,500 | | |
| | RED TOP PARK POND MAINTENANCE | | 2,200 | 2,058 | 2,800 | | |
| | BUTLER LAKE BEAVER CONTROL | | 2,000 | 2,000 | 2,000 | | |
| | GOLF COURSE POND MAINTENANCE | | 1,400 | 680 | 680 | | |
| | ADLER MEMORIAL PARK | | 13,892 | 13,892 | 30,129 | | |
| | BLUEBERRY PARK & CUL-DE-SACS | | 2,000 | 2,000 | 3,716 | | |
| | BUTLER LAKE PARK | | 21,468 | 21,468 | 30,363 | | |
| | CANTERBURY PARK | | 10,700 | 10,700 | 15,464 | | |
| | CHARLES BROWN PARK | | 6,824 | 6,824 | 7,765 | | |
| | DUANE LASKA PARK | | 2,616 | 2,616 | 2,985 | | |
| | GILBERT STILES PARK | | 3,712 | 3,712 | 5,884 | | |
| | GREENTREE PARK | | 6,377 | 6,377 | 8,742 | | |
| | JOANN ECKMANN PARK | | 4,594 | 4,594 | 5,919 | | |
| | KENLOCH PARK | | 821 | 821 | 2,822 | | |
| | LIBERTYVILLE GOLF COURSE | | 19,348 | 19,348 | 13,510 | | |
| | NICHOLAS DOWDEN PARK | | 10,912 | 10,912 | 13,641 | | |
| | PARADISE PARK | | 2,575 | 2,575 | 4,317 | | |
| | PAUL NEAL PARK | | 5,379 | 5,379 | 7,047 | | |
| | RED TOP PARK | | 5,757 | 5,757 | 10,072 | | |
| | RIVERSIDE PARK | | 8,258 | 8,258 | 10,862 | | |
| | SUNRISE ROTARY PARK | | 4,465 | 4,465 | 4,842 | | |
| | TIMBER CREEK PARK | | 2,548 | 2,548 | 2,003 | | |
| | WALKING AND BIKING TRAILS | | 4,509 | 4,509 | 2,966 | | |
| | WILLIS OVERHOLSER PARK | | 5,389 | 5,389 | 8,545 | | |
| | ADDITIONAL SITE MOWING/LANDSCAPING | | 45,000 | 45,000 | 0 | | |
| | COOK PARK MOWING | | 0 | 0 | 5,385 | | |
| | KEMPTON DRIVE & FLORSHEIM DRIVE | | 0 | 0 | 1,042 | | |
| | NORTH AVENUE - 544-600 BLOCK | | 0 | 0 | 1,613 | | |
| | GL # FOOTNOTE TOTAL: | | 256,614 | 255,752 | 267,864 | | |
| 01-0701-7-714000 | MAINT MOTOR VEHICLE FEES | 92,185 | 94,029 | 94,029 | 96,850 | 3.00 | 2,821 |



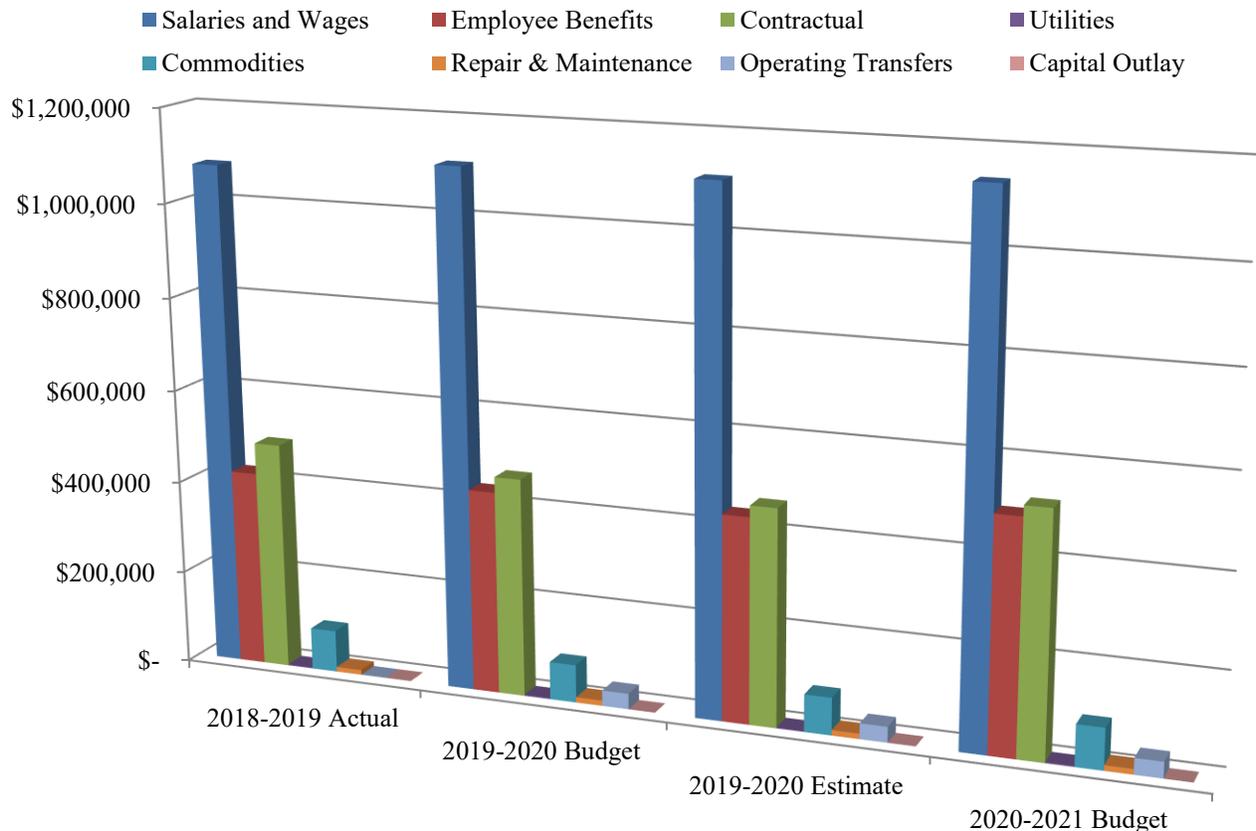
| GL NUMBER | DESCRIPTION | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2020-21 |
|-------------------------------------|---|------------------|------------------|--------------------|------------------|--------------------|----------------------|
| | | ACTIVITY | APPROVED BUDGET | PROJECTED ACTIVITY | REQUESTED BUDGET | REQUESTED % CHANGE | REQUESTED AMT CHANGE |
| 01-0701-7-715000 | MAINTENANCE OTHER EQUIPMENT | 11,921 | 7,170 | 7,170 | 7,170 | | |
| | SERIES 100 - TRAILERS, RIDING MOWERS, PTO AND THREE-POINT EQUIPMENT | | 3,500 | 3,500 | 3,500 | | |
| | SERIES 200 - PUSH AND WALK | | 300 | 300 | 300 | | |
| | SERIES 300 - HANDHELD | | 700 | 700 | 700 | | |
| | SERIES 400 - PUMPS AND SPRAYERS | | 170 | 170 | 170 | | |
| | BREAKDOWNS/OUT OF SERVICE | | 2,000 | 2,000 | 2,000 | | |
| | CHAINSAW | | 500 | 500 | 500 | | |
| | GL # FOOTNOTE TOTAL: | | 7,170 | 7,170 | 7,170 | | |
| 01-0701-7-716000 | MAINTENANCE ROADS/PARKING LOTS | 295 | 500 | 182 | 500 | | |
| | ROAD PATCH | | 100 | 182 | 100 | | |
| | STRIPE PAINT | | 350 | 0 | 350 | | |
| | PARKING LOT SIGNAGE | | 50 | 0 | 50 | | |
| | GL # FOOTNOTE TOTAL: | | 500 | 182 | 500 | | |
| 01-0701-7-736000 | MAINTENANCE-RADIOS | | 100 | | 100 | | |
| REPAIRS & MAINTENANCE | | 347,479 | 372,413 | 371,133 | 386,484 | 3.78 | 14,071 |
| Totals for DEPT 0701 - PARKS | | 1,330,743 | 1,464,051 | 1,473,744 | 1,540,373 | 5.21 | 76,322 |

BUDGET DETAIL

GENERAL FUND, COMMUNITY DEVELOPMENT

| Community Development | Actual 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|--------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Salaries and Wages | \$ 1,079,520 | \$ 1,107,755 | \$ 1,110,717 | \$ 1,136,863 | 2.6% | 2.4% |
| Employee Benefits | \$ 422,180 | \$ 435,109 | \$ 439,016 | \$ 496,764 | 14.2% | 13.2% |
| Contractual | \$ 489,741 | \$ 468,580 | \$ 463,320 | \$ 519,199 | 10.8% | 12.1% |
| Utilities | \$ 2,142 | \$ 2,020 | \$ 2,247 | \$ 2,220 | 9.9% | -1.2% |
| Commodities | \$ 90,806 | \$ 81,573 | \$ 80,380 | \$ 88,975 | 9.1% | 10.7% |
| Repair & Maintenance | \$ 10,410 | \$ 11,612 | \$ 11,612 | \$ 11,896 | 2.4% | 2.4% |
| Operating Transfers | \$ - | \$ 33,750 | \$ 33,750 | \$ 34,763 | 3.0% | 3.0% |
| Total Operating Expense | \$ 2,094,799 | \$ 2,140,399 | \$ 2,141,042 | \$ 2,290,680 | 7.0% | 7.0% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | - | - |
| Total Department | \$ 2,094,799 | \$ 2,140,399 | \$ 2,141,042 | \$ 2,290,680 | 7.0% | 7.0% |

Community Development





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2019-20 REQUESTED BUDGET | 2020-21 REQUESTED BUDGET | 2020-21 % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---|---|--|----------------------------------|--------------------------------|--------------------------------|---------------------|------------------------------------|
| DEPT 0301 - PLANNING DIVISION | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-0301-1-701000 | SALARIES - ADMINISTRATIVE STAF | 416,235 | 427,388 | 432,701 | 438,290 | 2.55 | 10,902 |
| SALARIES & WAGES | | 416,235 | 427,388 | 432,701 | 438,290 | 2.55 | 10,902 |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-0301-2-720000 | INSURANCE | 78,784 | 79,615 | 79,932 | 91,279 | 14.65 | 11,664 |
| 01-0301-2-793000 | EMPLOYER CONTRIBUTION IMRF | 52,687 | 53,744 | 53,744 | 66,999 | 24.66 | 13,255 |
| 01-0301-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 27,861 | 29,860 | 28,020 | 30,742 | 2.95 | 882 |
| EMPLOYEE BENEFITS | | 159,332 | 163,219 | 161,696 | 189,020 | 15.81 | 25,801 |
| CONTRACTUAL | | | | | | | |
| 01-0301-3-721000 | INTERGOVMTAL RISK MGMT AGENCY | 2,722 | 4,160 | 4,160 | 4,285 | 3.00 | 125 |
| 01-0301-3-728000 | CONSULTING SERVICES | | | | 10,000 | | 10,000 |
| | INCLUDE ZONING CODE IN MUNICODE | | 0 | 0 | 10,000 | | |
| 01-0301-3-742000 | COPY MACHINE LEASE | 3,448 | 4,910 | 4,910 | 4,910 | | |
| | PRINTING AND PHOTOCOPYING | | 700 | 700 | 700 | | |
| | JOINT COPIER LEASE | | 1,465 | 1,465 | 1,465 | | |
| | PLANNING COPIER LEASE | | 2,745 | 2,745 | 2,745 | | |
| | GL # FOOTNOTE TOTAL: | | 4,910 | 4,910 | 4,910 | | |
| CONTRACTUAL | | 6,170 | 9,070 | 9,070 | 19,195 | 111.63 | 10,125 |
| UTILITIES | | | | | | | |
| 01-0301-4-710000 | TELEPHONE | 1,071 | 1,020 | 1,020 | 1,020 | | |
| | TELEPHONE | | 0 | 1,020 | 1,020 | | |
| UTILITIES | | 1,071 | 1,020 | 1,020 | 1,020 | | |
| COMMODITIES | | | | | | | |
| 01-0301-5-706000 | MATERIALS AND SUPPLIES | 3,534 | 5,000 | 5,745 | 6,000 | 20.00 | 1,000 |
| | MATERIALS AND SUPPLIES | | 4,000 | 4,500 | 4,250 | | |
| | CHAIRS | | 1,000 | 1,245 | 750 | | |
| | SHELVING FOR BASEMENT | | 0 | 0 | 1,000 | | |
| | GL # FOOTNOTE TOTAL: | | 5,000 | 5,745 | 6,000 | | |
| 01-0301-5-722000 | POSTAGE | 695 | 1,500 | 1,200 | 1,500 | | |
| | POSTAGE | | 1,500 | 1,200 | 1,500 | | |
| 01-0301-5-726000 | TRAVEL, TRAIN, SUBSCRIPT, DUES | 4,504 | 8,000 | 7,237 | 8,000 | | |
| | AICP/APA MEMBERSHIP | | 2,300 | 2,637 | 2,700 | | |
| | PLANNING AND COMMISSION MEMBER LOCAL TRAINING | | 500 | 0 | 500 | | |
| | AICP REQUIRED TRAINING | | 2,800 | 2,300 | 2,300 | | |
| | REQUIRED ON-LINE TRAINING | | 400 | 0 | 0 | | |
| | APA CONFERENCE | | 2,000 | 2,300 | 2,500 | | |
| | GL # FOOTNOTE TOTAL: | | 8,000 | 7,237 | 8,000 | | |
| 01-0301-5-799000 | MISCELLANEOUS | 194 | 350 | 300 | 350 | | |
| | MISCELLANEOUS | | 350 | 300 | 350 | | |
| COMMODITIES | | 8,927 | 14,850 | 14,482 | 15,850 | 6.73 | 1,000 |
| TRANSFERS | | | | | | | |
| 01-0301-8-789000 | TECHNOLOGY EQUIP. & REPLACE | | 33,750 | 33,750 | 34,763 | 3.00 | 1,013 |
| | TERF USER CHARGES (INCLUDES GIS) | | 33,750 | 33,750 | 34,763 | | |
| TRANSFERS | | | 33,750 | 33,750 | 34,763 | 3.00 | 1,013 |
| Totals for DEPT 0301 - PLANNING DIVISION | | 591,735 | 649,297 | 652,719 | 698,138 | 7.52 | 48,841 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--------------------------------------|--|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 0302 - BUILDING SERVICES | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-0302-1-701000 | SALARIES - FULL TIME | 544,710 | 557,014 | 555,404 | 572,451 | 2.77 | 15,437 |
| SALARIES & WAGES | | 544,710 | 557,014 | 555,404 | 572,451 | 2.77 | 15,437 |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-0302-2-720000 | INSURANCE | 103,593 | 106,629 | 113,697 | 118,828 | 11.44 | 12,199 |
| 01-0302-2-793000 | EMPLOYER CONTRIBUTION IMRF | 69,027 | 71,001 | 71,001 | 88,673 | 24.89 | 17,672 |
| 01-0302-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 40,280 | 42,612 | 40,928 | 43,793 | 2.77 | 1,181 |
| EMPLOYEE BENEFITS | | 212,900 | 220,242 | 225,626 | 251,294 | 14.10 | 31,052 |
| CONTRACTUAL | | | | | | | |
| 01-0302-3-721000 | INTERGOVMTAL RISK MGMT AGENCY | 8,172 | 9,450 | 9,450 | 9,734 | 3.01 | 284 |
| | IRMA | | 9,450 | 9,450 | 9,734 | | |
| 01-0302-3-728000 | TECHNICAL SERVICES | 21,566 | 26,000 | 24,000 | 26,000 | | |
| | ELEVATOR INSPECTION (187 ELEV X 2 SEMI ANNUAL INSP) (REIMBURSABLE) | | 21,000 | 20,000 | 21,000 | | |
| | MISC BLDG REVIEW & RE/INSPECTION SERVICES (REIMBURSABLE) | | 5,000 | 4,000 | 5,000 | | |
| | GL # FOOTNOTE TOTAL: | | 26,000 | 24,000 | 26,000 | | |
| CONTRACTUAL | | 29,738 | 35,450 | 33,450 | 35,734 | 0.80 | 284 |
| UTILITIES | | | | | | | |
| 01-0302-4-710000 | TELEPHONE | 1,071 | 1,000 | 1,227 | 1,200 | 20.00 | 200 |
| | TELEPHONE | | 0 | 1,227 | 1,200 | | |
| UTILITIES | | 1,071 | 1,000 | 1,227 | 1,200 | 20.00 | 200 |
| COMMODITIES | | | | | | | |
| 01-0302-5-706000 | MATERIALS AND SUPPLIES | 2,286 | 2,920 | 2,820 | 3,220 | 10.27 | 300 |
| | MATERIALS & SUPPLIES | | 1,300 | 1,300 | 1,300 | | |
| | PROTECTIVE GEAR, CLOTHING, BOOTS | | 720 | 720 | 720 | | |
| | NEW FILE CABINET | | 900 | 800 | 0 | | |
| | SHELVING | | 0 | 0 | 1,200 | | |
| | GL # FOOTNOTE TOTAL: | | 2,920 | 2,820 | 3,220 | | |
| 01-0302-5-723000 | OFFICE SUPPLIES | 3,808 | 3,950 | 3,900 | 3,950 | | |
| | OFFICE SUPPLIES | | 1,350 | 1,300 | 1,350 | | |
| | COMPUTER SUPPLIES | | 100 | 100 | 100 | | |
| | COPIER PAPER | | 500 | 400 | 500 | | |
| | POSTAGE | | 2,000 | 2,100 | 2,000 | | |
| | GL # FOOTNOTE TOTAL: | | 3,950 | 3,900 | 3,950 | | |
| 01-0302-5-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | 4,327 | 4,760 | 4,150 | 4,760 | | |
| | ICC, NEIA, IPIA, NWBOCA, ABCI, IACE, ALA, SBOC | | 650 | 650 | 650 | | |
| | CERTIFICATIONS & PROFESSIONAL LICENSING | | 2,230 | 2,000 | 2,230 | | |
| | OTHER TRAINING & COURSES FOR INSPECTORS, ICC, SBOC, NIPIA, NIEIA, ETC. | | 1,400 | 1,200 | 1,400 | | |
| | REQUIRED ON-LINE TRAINING | | 480 | 300 | 480 | | |
| | GL # FOOTNOTE TOTAL: | | 4,760 | 4,150 | 4,760 | | |
| 01-0302-5-729000 | REIMBURSABLE EXPENSES | 60,418 | 40,600 | 40,100 | 40,500 | (0.25) | (100) |
| | WEEDS & TRASH REMOVAL | | 600 | 100 | 500 | | |
| | DEVELOPMENT BONDS | | 40,000 | 40,000 | 40,000 | | |
| | GL # FOOTNOTE TOTAL: | | 40,600 | 40,100 | 40,500 | | |
| 01-0302-5-736000 | CREDIT CARD/BANK FEES | | | 750 | 2,000 | | 2,000 |
| 01-0302-5-743000 | PRINTING AND PUBLICATION | 2,806 | 2,800 | 2,750 | 2,800 | | |
| | BUILDING DIVISION FORMS | | 500 | 500 | 500 | | |
| | PRINTER, TONER, & INK | | 800 | 750 | 800 | | |
| | CODE BOOKS & STANDARDS | | 1,500 | 1,500 | 1,500 | | |
| | GL # FOOTNOTE TOTAL: | | 2,800 | 2,750 | 2,800 | | |
| 01-0302-5-799000 | MISCELLANEOUS | 400 | 400 | 400 | 400 | | |
| | MISCELLANEOUS | | 0 | 400 | 400 | | |
| COMMODITIES | | 74,045 | 55,430 | 54,870 | 57,630 | 3.97 | 2,200 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---|-----------------------------|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| REPAIRS & MAINTENANCE | | | | | | | |
| 01-0302-7-714000 | MAINTENANCE VEHICLES | 9,286 | 9,472 | 9,472 | 9,756 | 3.00 | 284 |
| 01-0302-7-715000 | MAINTENANCE OTHER EQUIPMENT | 1,124 | 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 | | 10,410 | 11,612 | 11,612 | 11,896 | 2.45 | 284 |
| Totals for DEPT 0302 - BUILDING SERVICES | | 872,874 | 880,748 | 882,189 | 930,205 | 5.62 | 49,457 |



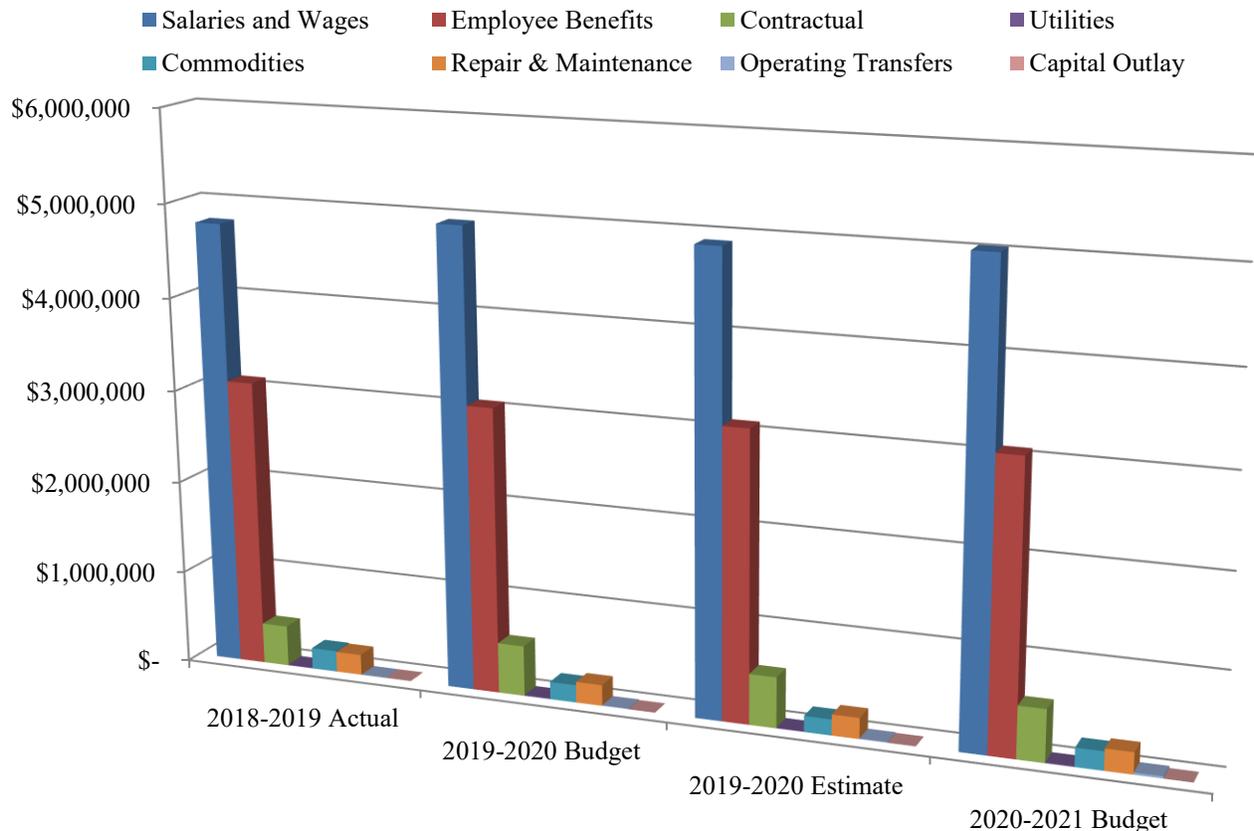
| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|--|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 0303 - ECONOMIC DEVELOPMENT | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-0303-1-701000 | SALARIES-FULL TIME | 118,575 | 123,353 | 122,612 | 126,122 | 2.24 | 2,769 |
| | SALARIES | | 123,353 | 122,612 | 126,122 | | |
| SALARIES & WAGES | | 118,575 | 123,353 | 122,612 | 126,122 | 2.24 | 2,769 |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-0303-2-720000 | INSURANCE | 26,212 | 26,488 | 26,591 | 27,266 | 2.94 | 778 |
| 01-0303-2-793000 | EMPLOYER CONTRIBUTION-IMRF | 15,154 | 15,723 | 15,723 | 19,536 | 24.25 | 3,813 |
| 01-0303-2-794000 | EMPLOYER CONTRIBUTION-FICA | 8,582 | 9,437 | 9,380 | 9,648 | 2.24 | 211 |
| EMPLOYEE BENEFITS | | 49,948 | 51,648 | 51,694 | 56,450 | 9.30 | 4,802 |
| CONTRACTUAL | | | | | | | |
| 01-0303-3-721000 | INTERGOVERNMENTAL RISK MGMT | 434 | | | | | |
| 01-0303-3-728000 | TECHNICAL SERVICE | 4,971 | 5,460 | 5,200 | 5,570 | 2.01 | 110 |
| | WEB FEES & ASSISTANCE (DOMAIN FEES, ETC) | | 300 | 300 | 300 | | |
| | DESIGN SERVICES (CONTRACT, GRAPHICS, FONTS, SOFTWARE, ETC) | | 870 | 1,000 | 900 | | |
| | WEB OPTIMIZATION SERVICES | | 300 | 0 | 400 | | |
| | COMMERCIAL REAL ESTATE DATA | | 2,390 | 2,300 | 2,370 | | |
| | SITE LISTING SERVICE (BROKER SAVANT) | | 1,600 | 1,600 | 1,600 | | |
| | GL # FOOTNOTE TOTAL: | | 5,460 | 5,200 | 5,570 | | |
| 01-0303-3-729000 | ECONOMIC DEVELOPMNT INCENTIVES | 445,044 | 413,000 | 410,000 | 453,000 | 9.69 | 40,000 |
| | CHEVROLET BUSINESS DISTRICT | | 15,000 | 0 | 0 | | |
| | LINCOLN BUSINESS DISTRICT | | 13,000 | 30,000 | 30,000 | | |
| | TOYOTA SCION BUSINESS DISTRICT | | 20,000 | 30,000 | 30,000 | | |
| | WEIL BUSINESS DISTRICT | | 5,000 | 5,000 | 8,000 | | |
| | LIBERTY AUTO PLAZA/KIA BUSINESS DISTRICT | | 170,000 | 140,000 | 170,000 | | |
| | LIBERTY AUTO CITY BUSINESS DISTRICT | | 150,000 | 160,000 | 160,000 | | |
| | NAPLETON FORD | | 10,000 | 5,000 | 10,000 | | |
| | NAPLETON MAZDA | | 30,000 | 40,000 | 40,000 | | |
| | GREGORY INFINITI | | 0 | 0 | 5,000 | | |
| | GL # FOOTNOTE TOTAL: | | 413,000 | 410,000 | 453,000 | | |
| 01-0303-3-741000 | PROMOTION & ACTIVITIES | 3,384 | 5,600 | 5,600 | 5,700 | 1.79 | 100 |
| | RETAIL PROMOTION (MOC) EFFORTS | | 3,000 | 3,000 | 3,100 | | |
| | BUSINESS ATTRACTION PROMOTIONS | | 800 | 800 | 800 | | |
| | LOCAL BUSINESS PROMOTION | | 1,800 | 1,800 | 1,800 | | |
| | GL # FOOTNOTE TOTAL: | | 5,600 | 5,600 | 5,700 | | |
| CONTRACTUAL | | 453,833 | 424,060 | 420,800 | 464,270 | 9.48 | 40,210 |
| COMMODITIES | | | | | | | |
| 01-0303-5-706000 | MATERIALS & SUPPLIES | 60 | 420 | 420 | 420 | | |
| 01-0303-5-722000 | POSTAGE | 232 | 680 | 750 | 700 | 2.94 | 20 |
| | GENERAL | | 180 | 250 | 200 | | |
| | ALL BUSINESS MAILING | | 500 | 500 | 500 | | |
| | GL # FOOTNOTE TOTAL: | | 680 | 750 | 700 | | |
| 01-0303-5-726000 | TRAVEL, TRAINING, SUBS & DUES | 7,542 | 9,173 | 8,838 | 13,355 | 45.59 | 4,182 |
| | AICP/APA MEMBERSHIP STAFF | | 700 | 770 | 785 | | |
| | NATIONAL HISTORIC TRUST | | 350 | 295 | 310 | | |
| | LOCAL TRAINING | | 600 | 600 | 600 | | |
| | LAKE COUNTY PARTNERS | | 4,063 | 4,063 | 4,180 | | |
| | INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) - STAFF AND EDC REP | | 700 | 400 | 400 | | |
| | NATIONAL RETAILERS CONFERENCE | | 2,100 | 2,100 | 2,200 | | |
| | LAI | | 310 | 285 | 310 | | |
| | IL TIF INCREMENT ASSOC (ITIA) | | 350 | 325 | 345 | | |
| | ASSOC OF INDUSTRIAL REAL ESTATE BROKERS (AIRE) | | 0 | 0 | 225 | | |
| | MANAGEMENT CERTIFICATION | | 0 | 0 | 4,000 | | |
| | GL # FOOTNOTE TOTAL: | | 9,173 | 8,838 | 13,355 | | |
| 01-0303-5-743000 | PRINTING & PUBLICATION | | 1,020 | 1,020 | 1,020 | | |
| | ED BROCHURE, RIBBON CUTTING RIBBON, BANNERS, ETC | | 1,000 | 1,000 | 1,000 | | |
| | STOCK PHOTOS FOR PUBLICATION | | 20 | 20 | 20 | | |
| | GL # FOOTNOTE TOTAL: | | 1,020 | 1,020 | 1,020 | | |
| COMMODITIES | | 7,834 | 11,293 | 11,028 | 15,495 | 37.21 | 4,202 |
| Totals for DEPT 0303 - ECONOMIC DEVELOPMENT | | 630,190 | 610,354 | 606,134 | 662,337 | 8.52 | 51,983 |

BUDGET DETAIL

GENERAL FUND, POLICE DEPARTMENT

| Police Department | Actual | Budget | Estimate | Budget | % Change | % Change |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|-------------|
| | 2018-2019 | 2019-2020 A | 2019-2020 B | 2020-2021 C | A to C | B to C |
| Salaries and Wages | \$ 4,780,738 | \$ 4,940,075 | \$ 4,909,632 | \$ 5,031,711 | 1.9% | 2.5% |
| Employee Benefits | \$ 3,099,418 | \$ 3,071,355 | \$ 3,105,076 | \$ 3,086,742 | 0.5% | -0.6% |
| Contractual | \$ 439,390 | \$ 544,132 | \$ 545,906 | \$ 561,296 | 3.2% | 2.8% |
| Utilities | \$ 7,817 | \$ 8,000 | \$ 8,000 | \$ 8,000 | 0.0% | 0.0% |
| Commodities | \$ 229,610 | \$ 190,257 | \$ 172,105 | \$ 201,957 | 6.1% | 17.3% |
| Repair & Maintenance | \$ 221,388 | \$ 226,013 | \$ 225,013 | \$ 231,894 | 2.6% | 3.1% |
| Operating Transfers | \$ - | \$ 6,750 | \$ 6,750 | \$ 21,953 | 225.2% | 225.2% |
| Total Operating Expense | \$ 8,778,361 | \$ 8,986,582 | \$ 8,972,482 | \$ 9,143,553 | 1.7% | 1.9% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | - | - |
| Total Department | \$ 8,778,361 | \$ 8,986,582 | \$ 8,972,482 | \$ 9,143,553 | 1.7% | 1.9% |

Police Department





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY APPROVED | 2019-20 PROJECTED BUDGET | 2019-20 ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|--------------------------------------|------------------------------|-----------------------------|---------------------|-----------------------------|-------------------------------|---------------------------------|
| DEPT 0501 - POLICE ADMIN, COMMUNICATION & RECORDS | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-0501-1-701000 | SALARIES - UNIFORMED | 346,352 | 330,294 | 328,292 | 330,457 | 0.05 | 163 |
| 01-0501-1-702000 | SALARIES - CIVILIAN | 270,623 | 235,630 | 235,630 | 236,588 | 0.41 | 958 |
| SALARIES & WAGES | | 616,975 | 565,924 | 563,922 | 567,045 | 0.20 | 1,121 |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-0501-2-720000 | INSURANCE | 848,007 | 871,591 | 820,671 | 868,628 | (0.34) | (2,963) |
| 01-0501-2-740000 | SICK LEAVE BUYBACK | 54,682 | | | | | |
| 01-0501-2-747000 | UNEMPLOYMENT BENEFITS | 3,066 | | | | | |
| 01-0501-2-793000 | EMPLOYER CONTRIBUTION IMRF | 33,744 | 30,035 | 30,035 | 36,647 | 22.01 | 6,612 |
| 01-0501-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 24,737 | 22,815 | 22,815 | 22,891 | 0.33 | 76 |
| EMPLOYEE BENEFITS | | 964,236 | 924,441 | 873,521 | 928,166 | 0.40 | 3,725 |
| CONTRACTUAL | | | | | | | |
| 01-0501-3-705000 | CONTRACTUAL SERVICES | 300,766 | 383,276 | 386,550 | 390,774 | 1.96 | 7,498 |
| | SECURE SHREDDING SERVICE | | 800 | 800 | 1,500 | | |
| | AUTOMATED RED LIGHT ENFORCEMENT | | 55,000 | 72,000 | 55,000 | | |
| | AFTERMATH | | 500 | 500 | 500 | | |
| | APPRAISALS & EXPERT SERVICES | | 500 | 500 | 500 | | |
| | EMERGENCY NOTIFICATION SYSTEM | | 7,000 | 7,000 | 7,000 | | |
| | COLLECTIONS REMITTANCE | | 6,500 | 12,000 | 8,500 | | |
| | SUBPOENA FEES | | 350 | 350 | 350 | | |
| | REFUNDS | | 1,000 | 1,000 | 1,000 | | |
| | DISPATCH CONTRACT | | 279,226 | 260,000 | 284,024 | | |
| | 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: | | 383,276 | 386,550 | 390,774 | | |
| 01-0501-3-721000 | INTERGOVMTAL RISK MGMT AGENCY | 82,470 | 101,850 | 101,850 | 104,906 | 3.00 | 3,056 |
| 01-0501-3-728000 | TECHNICAL SERVICES | 6,143 | 5,935 | 4,685 | 12,545 | 111.37 | 6,610 |
| | MEDICAL EVALUATIONS | | 1,500 | 1,000 | 3,000 | | |
| | VACCINATIONS | | 750 | 500 | 500 | | |
| | POLYGRAPH EXAMS | | 500 | 500 | 500 | | |
| | PSYCHOLOGICAL EXAMS | | 500 | 500 | 750 | | |
| | NIPAS MEDICAL EVALUATIONS | | 1,500 | 1,000 | 1,500 | | |
| | LEAD SCREENING - 6 OFFICERS | | 435 | 435 | 435 | | |
| | HEARING EXAMS | | 750 | 750 | 750 | | |
| | ENTRY LEVEL TESTING | | 0 | 0 | 3,000 | | |
| | PROMOTIONAL TESTING | | 0 | 0 | 2,110 | | |
| | GL # FOOTNOTE TOTAL: | | 5,935 | 4,685 | 12,545 | | |
| 01-0501-3-742000 | COPY MACHINE LEASE | 1,720 | 2,000 | 2,000 | 2,000 | | |
| | COPY MACHINE LEASE | | 2,000 | 2,000 | 2,000 | | |
| CONTRACTUAL | | 391,099 | 493,061 | 495,085 | 510,225 | 3.48 | 17,164 |
| UTILITIES | | | | | | | |
| 01-0501-4-710000 | TELEPHONE | 7,817 | 8,000 | 8,000 | 8,000 | | |
| UTILITIES | | 7,817 | 8,000 | 8,000 | 8,000 | | |
| COMMODITIES | | | | | | | |
| 01-0501-5-706000 | MATERIALS AND SUPPLIES | 11,253 | 5,700 | 5,700 | 6,200 | 8.77 | 500 |
| | 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) | | 0 | 0 | 500 | | |
| | ADDITIONAL RETIREE PLAQUE | | 250 | 250 | 250 | | |
| | GL # FOOTNOTE TOTAL: | | 5,700 | 5,700 | 6,200 | | |
| 01-0501-5-722000 | POSTAGE | 2,668 | 2,750 | 2,750 | 2,750 | | |



| GL NUMBER | DESCRIPTION | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2020-21 |
|---|-------------------------------------|--------------------------|--------------------|------------------|--------------------|----------------------|-----------------|
| | | ACTIVITY APPROVED BUDGET | PROJECTED ACTIVITY | REQUESTED BUDGET | REQUESTED % CHANGE | REQUESTED AMT CHANGE | |
| 01-0501-5-723000 | OFFICE SUPPLIES | 9,115 | 10,000 | 10,000 | 10,000 | | |
| 01-0501-5-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | 22,781 | 23,387 | 22,887 | 22,887 | (2.14) | (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 | | |
| | RECORDS TRAINING | | 1,000 | 1,000 | 1,000 | | |
| | TARGET SOLUTIONS | | 4,500 | 4,000 | 4,000 | | |
| | GL # FOOTNOTE TOTAL: | | 23,387 | 22,887 | 22,887 | | |
| 01-0501-5-736000 | CREDIT CARD FEES | 946 | 1,950 | 1,800 | 1,950 | | |
| 01-0501-5-743000 | PRINTING AND PUBLICATIONS | 2,117 | 7,600 | 7,648 | 7,100 | (6.58) | (500) |
| | EMPLOYMENT ADVERTISING | | 250 | 298 | 500 | | |
| | 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 | 500 | | |
| | FIELD GUIDES | | 1,000 | 1,000 | 0 | | |
| | CRASH REPORT PRINTER SUPPLIES | | 250 | 250 | 250 | | |
| | GL # FOOTNOTE TOTAL: | | 7,600 | 7,648 | 7,100 | | |
| 01-0501-5-752000 | UNIFORMS | 848 | 3,000 | 2,500 | 3,000 | | |
| 01-0501-5-799000 | MISCELLANEOUS | 9,747 | 10,700 | 1,000 | 1,000 | (90.65) | (9,700) |
| | MISCELLANEOUS EXPENSES | | 700 | 1,000 | 1,000 | | |
| | SECURE VEHICLE STORAGE FENCING | | 10,000 | 0 | 0 | | |
| | GL # FOOTNOTE TOTAL: | | 10,700 | 1,000 | 1,000 | | |
| COMMODITIES | | 59,475 | 65,087 | 54,285 | 54,887 | (15.67) | (10,200) |
| REPAIRS & MAINTENANCE | | | | | | | |
| 01-0501-7-715000 | MAINTENANCE OTHER EQUIPMENT | 5,930 | 10,000 | 9,000 | 10,000 | | |
| | MISCELLANEOUS EQUIPMENT MAINTENANCE | | 1,750 | 1,750 | 1,750 | | |
| | UPS MAINTENANCE | | 500 | 0 | 500 | | |
| | MDC MAINTENANCE | | 500 | 0 | 500 | | |
| | RADIO MAINTENANCE | | 500 | 500 | 500 | | |
| | DATA LINK | | 6,000 | 6,000 | 6,000 | | |
| | RADAR SPEED SIGN DATA CLOUD ACCESS | | 750 | 750 | 750 | | |
| | GL # FOOTNOTE TOTAL: | | 10,000 | 9,000 | 10,000 | | |
| REPAIRS & MAINTENANCE | | 5,930 | 10,000 | 9,000 | 10,000 | | |
| TRANSFERS | | | | | | | |
| 01-0501-8-789000 | TECHNOLOGY EQUIP. & REPLACE | | 6,750 | 6,750 | 21,953 | 225.23 | 15,203 |
| | TERF USER CHARGES (INCLUDES GIS) | | 6,750 | 6,750 | 21,953 | | |
| TRANSFERS | | | 6,750 | 6,750 | 21,953 | 225.23 | 15,203 |
| Totals for DEPT 0501 - POLICE ADMIN, COMMUNICATION & RECORDS | | 2,045,532 | 2,073,263 | 2,010,563 | 2,100,276 | 1.30 | 27,013 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|----------------------------------|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 0502 - POLICE PATROL | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-0502-1-701000 | SALARIES - UNIFORMED | 3,289,378 | 3,379,713 | 3,372,630 | 3,445,532 | 1.95 | 65,819 |
| SALARIES & WAGES | | 3,289,378 | 3,379,713 | 3,372,630 | 3,445,532 | 1.95 | 65,819 |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-0502-2-740000 | SICK LEAVE BUYBACK | | | 40,000 | | | |
| 01-0502-2-786000 | EMPLOYER CONTRIB-POL PENSION | 2,017,167 | 2,068,130 | 2,068,130 | 2,068,130 | | |
| 01-0502-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 46,562 | 49,325 | 47,949 | 50,279 | 1.93 | 954 |
| EMPLOYEE BENEFITS | | 2,063,729 | 2,117,455 | 2,156,079 | 2,118,409 | 0.05 | 954 |
| CONTRACTUAL | | | | | | | |
| 01-0502-3-705000 | CONTRACTUAL SERVICES | 810 | 1,200 | 1,200 | 1,200 | | |
| | TOWING SERVICES | | 1,200 | 1,200 | 1,200 | | |
| 01-0502-3-730000 | EQUIPMENT RENTAL AND USER FEES | 7,075 | 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 | | 7,885 | 8,775 | 8,775 | 8,775 | | |
| COMMODITIES | | | | | | | |
| 01-0502-5-706000 | MATERIALS AND SUPPLIES | 34,549 | 28,450 | 27,450 | 28,650 | 0.70 | 200 |
| | LETHAL AMMUNITION | | 9,000 | 9,000 | 9,000 | | |
| | LESS LETHAL AMMUNITION | | 3,000 | 3,000 | 3,000 | | |
| | WEAPONS MAINTENANCE | | 5,000 | 4,000 | 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 RIFLE BULLET TRAP BLOCKS | | 1,000 | 1,000 | 1,200 | | |
| | GL # FOOTNOTE TOTAL: | | 28,450 | 27,450 | 28,650 | | |
| 01-0502-5-720000 | DUI EQUIPMENT | 14,379 | 2,500 | 1,500 | 2,500 | | |
| | DUI ENFORCEMENT SUPPLIES | | 2,500 | 1,500 | 2,500 | | |
| 01-0502-5-720001 | DRUG EXPENSES | | | | 2,000 | | 2,000 |
| | DRUG TESTING SUPPLIES | | 0 | 0 | 1,000 | | |
| | DRE TRAINING | | 0 | 0 | 1,000 | | |
| | GL # FOOTNOTE TOTAL: | | | | 2,000 | | |
| 01-0502-5-720002 | GENERAL SEIZURE | | 1,000 | 500 | 1,000 | | |
| 01-0502-5-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | 25,765 | 33,370 | 31,870 | 40,870 | 22.48 | 7,500 |
| | BASIC RECRUIT TRAINING (NEW RECRUITS) | | 7,500 | 7,500 | 15,000 | | |
| | ANNUAL IN-SERVICE TRAINING | | 8,000 | 6,500 | 8,000 | | |
| | NEMRT MEMBERSHIP | | 4,500 | 4,500 | 4,500 | | |
| | MILO SYSTEM MAINTENANCE | | 750 | 750 | 750 | | |
| | MISCELLANEOUS TRAINING | | 6,500 | 6,500 | 6,500 | | |
| | LESS LETHAL TRAINING AMMUNITION | | 1,000 | 1,000 | 1,000 | | |
| | TASER CONTRACT 2018-2023 | | 5,120 | 5,120 | 5,120 | | |
| | GL # FOOTNOTE TOTAL: | | 33,370 | 31,870 | 40,870 | | |
| 01-0502-5-752000 | UNIFORMS | 31,695 | 29,350 | 29,350 | 38,350 | 30.66 | 9,000 |
| | SEMI-ANNUAL UPDATES | | 20,000 | 20,000 | 20,000 | | |
| | BODY ARMOR (GRANT REIMBURSES 50%) | | 5,000 | 5,000 | 12,000 | | |
| | 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 | | 0 | 0 | 2,000 | | |
| | GL # FOOTNOTE TOTAL: | | 29,350 | 29,350 | 38,350 | | |



| GL NUMBER | DESCRIPTION | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2020-21 |
|---|--|------------------|------------------|--------------------|------------------|--------------------|----------------------|
| | | ACTIVITY | APPROVED BUDGET | PROJECTED ACTIVITY | REQUESTED BUDGET | REQUESTED % CHANGE | REQUESTED AMT CHANGE |
| 01-0502-5-799000 | MISCELLANEOUS | 25 | 100 | | 100 | | |
| COMMODITIES | | 106,413 | 94,770 | 90,670 | 113,470 | 19.73 | 18,700 |
| CAPITAL | | | | | | | |
| 01-0502-6-790000 | CAPITAL OUTLAY | 30,248 | | | 4,700 | | 4,700 |
| | LIVESCAN BOOKING MODULE | | 0 | 0 | 4,700 | | |
| CAPITAL | | 30,248 | | | 4,700 | | 4,700 |
| REPAIRS & MAINTENANCE | | | | | | | |
| 01-0502-7-714000 | MAINT MOTOR VEHICLE FEES | 192,201 | 196,045 | 196,045 | 201,926 | 3.00 | 5,881 |
| 01-0502-7-715000 | MAINTENANCE OTHER EQUIPMENT | 23,257 | 19,968 | 19,968 | 19,968 | | |
| | EQUIPMENT & TOOL MAINTENANCE | | 6,000 | 6,000 | 6,000 | | |
| | RANGE MAINTENANCE | | 1,500 | 1,500 | 1,500 | | |
| | TASERS ANNUAL MAINTENANCE (2015-2019, 2016-2020) | | 2,118 | 2,118 | 2,118 | | |
| | LIVESCAN SYSTEM MAINTENANCE | | 4,750 | 4,750 | 4,750 | | |
| | BUILDING CAMERA SYSTEM SOFTWARE MAINTENANCE | | 1,100 | 1,100 | 1,100 | | |
| | FLEET/BUILDING INSPECTION & FTO SOFTWARE | | 4,500 | 4,500 | 4,500 | | |
| | GL # FOOTNOTE TOTAL: | | 19,968 | 19,968 | 19,968 | | |
| REPAIRS & MAINTENANCE | | 215,458 | 216,013 | 216,013 | 221,894 | 2.72 | 5,881 |
| Totals for DEPT 0502 - POLICE PATROL | | 5,713,111 | 5,816,726 | 5,844,167 | 5,912,780 | 1.65 | 96,054 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 0503 - POLICE-INVESTIGATIONS | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-0503-1-701000 | SALARIES - UNIFORMED | 767,651 | 864,092 | 839,384 | 866,535 | 0.28 | 2,443 |
| SALARIES & WAGES | | 767,651 | 864,092 | 839,384 | 866,535 | 0.28 | 2,443 |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-0503-2-740000 | SICK LEAVE BUYBACK | 48,669 | | 47,652 | | | |
| 01-0503-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 9,910 | 12,529 | 10,637 | 12,565 | 0.29 | 36 |
| EMPLOYEE BENEFITS | | 58,579 | 12,529 | 58,289 | 12,565 | 0.29 | 36 |
| CONTRACTUAL | | | | | | | |
| 01-0503-3-705000 | CONTRACTUAL SERVICES | 8,559 | 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 - PAWNSHOP & SCRAP METAL DEALER SEARCH ENGINE | | 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 | | 40,143 | 41,546 | 41,546 | 41,546 | | |
| COMMODITIES | | | | | | | |
| 01-0503-5-706000 | MATERIALS AND SUPPLIES | 11,840 | 7,250 | 6,750 | 7,250 | | |
| | EVIDENCE SUPPLIES | | 3,000 | 2,500 | 3,000 | | |
| | BEAST SOFTWARE LICENSES/MAINTENANCE | | 3,750 | 3,750 | 3,750 | | |
| | DIGITAL EVIDENCE STORAGE | | 500 | 500 | 500 | | |
| | GL # FOOTNOTE TOTAL: | | 7,250 | 6,750 | 7,250 | | |
| 01-0503-5-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | 986 | 1,000 | 1,000 | 1,000 | | |
| 01-0503-5-752000 | UNIFORMS | 4,444 | 6,400 | 6,400 | 6,400 | | |
| 01-0503-5-786000 | DRUG FORFEITURE EXPENSES | | 2,000 | | | (100.00) | (2,000) |
| | PRORATED PORTION OF VEHICLE FENCING PROJECT | | 2,000 | 0 | 0 | | |
| COMMODITIES | | 17,270 | 16,650 | 14,150 | 14,650 | (12.01) | (2,000) |
| CAPITAL | | | | | | | |
| 01-0503-6-790000 | CAPITAL OUTLAY | 3,928 | | | | | |
| CAPITAL | | 3,928 | | | | | |
| Totals for DEPT 0503 - POLICE-INVESTIGATIONS | | 887,571 | 934,817 | 953,369 | 935,296 | 0.05 | 479 |



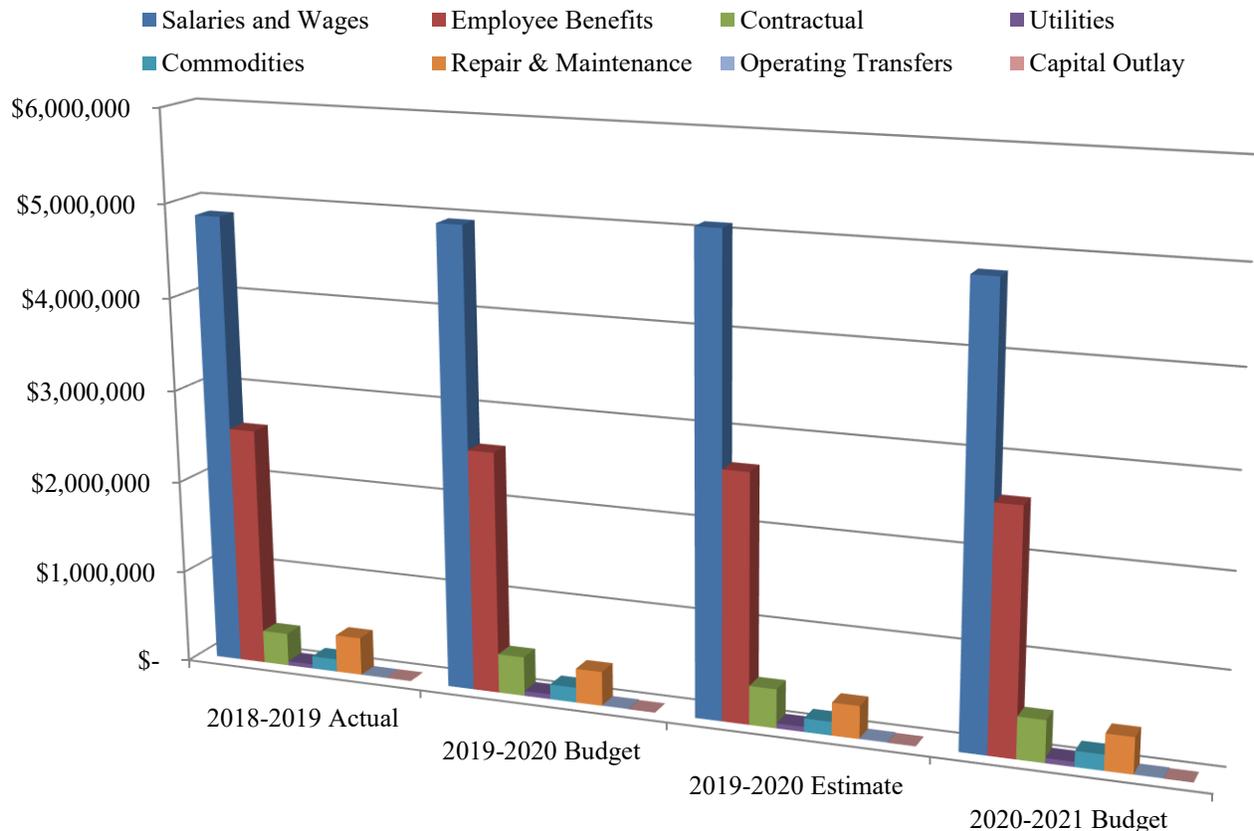
| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---|--------------------------------|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 0504 - POLICE-PUBLIC EDUCATION | | | | | | | |
| COMMODITIES | | | | | | | |
| 01-0504-5-706000 | MATERIALS AND SUPPLIES | 9,744 | 10,250 | 9,500 | 10,250 | | |
| | PUBLIC EDUCATION SUPPLIES | | 10,250 | 9,500 | 10,250 | | |
| COMMODITIES | | 9,744 | 10,250 | 9,500 | 10,250 | | |
| Totals for DEPT 0504 - POLICE-PUBLIC EDUCATION | | 9,744 | 10,250 | 9,500 | 10,250 | | |
| DEPT 0505 - POLICE-COMMUNITY SERVICES | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-0505-1-702000 | SALARIES - CIVILIAN | 106,734 | 130,346 | 133,696 | 152,599 | 17.07 | 22,253 |
| SALARIES & WAGES | | 106,734 | 130,346 | 133,696 | 152,599 | 17.07 | 22,253 |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-0505-2-793000 | EMPLOYER CONTRIBUTION IMRF | 4,830 | 6,959 | 6,959 | 15,928 | 128.88 | 8,969 |
| 01-0505-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 8,044 | 9,971 | 10,228 | 11,674 | 17.08 | 1,703 |
| EMPLOYEE BENEFITS | | 12,874 | 16,930 | 17,187 | 27,602 | 63.04 | 10,672 |
| CONTRACTUAL | | | | | | | |
| 01-0505-3-751000 | ANIMAL CARE | 263 | 750 | 500 | 750 | | |
| CONTRACTUAL | | 263 | 750 | 500 | 750 | | |
| COMMODITIES | | | | | | | |
| 01-0505-5-706000 | MATERIALS AND SUPPLIES | 121 | 500 | 500 | 500 | | |
| 01-0505-5-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | | 500 | 500 | 500 | | |
| 01-0505-5-752000 | UNIFORMS | 2,411 | 2,500 | 2,500 | 3,000 | 20.00 | 500 |
| | CSO UNIFORMS | | 1,500 | 1,500 | 2,000 | | |
| | CROSSING GUARD UNIFORMS | | 1,000 | 1,000 | 1,000 | | |
| | GL # FOOTNOTE TOTAL: | | 2,500 | 2,500 | 3,000 | | |
| COMMODITIES | | 2,532 | 3,500 | 3,500 | 4,000 | 14.29 | 500 |
| Totals for DEPT 0505 - POLICE-COMMUNITY SERVICES | | 122,403 | 151,526 | 154,883 | 184,951 | 22.06 | 33,425 |

BUDGET DETAIL

GENERAL FUND, FIRE DEPARTMENT

| Fire Department | Actual | Budget | Estimate | Budget | % Change | % Change |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|--------------|--------------|
| | 2018-2019 | 2019-2020 A | 2019-2020 B | 2020-2021 C | A to C | B to C |
| Salaries and Wages | \$ 4,857,990 | \$ 4,946,390 | \$ 5,087,558 | \$ 4,802,570 | -2.9% | -5.6% |
| Employee Benefits | \$ 2,578,937 | \$ 2,601,044 | \$ 2,660,816 | \$ 2,594,564 | -0.2% | -2.5% |
| Contractual | \$ 355,776 | \$ 423,471 | \$ 417,837 | \$ 447,600 | 5.7% | 7.1% |
| Utilities | \$ 46,154 | \$ 52,900 | \$ 54,095 | \$ 54,420 | 2.9% | 0.6% |
| Commodities | \$ 137,421 | \$ 161,874 | \$ 145,421 | \$ 168,166 | 3.9% | 15.6% |
| Repair & Maintenance | \$ 408,604 | \$ 369,684 | \$ 350,965 | \$ 386,634 | 4.6% | 10.2% |
| Operating Transfers | \$ - | \$ 6,750 | \$ 6,750 | \$ 6,953 | 3.0% | 3.0% |
| Total Operating Expense | \$ 8,384,882 | \$ 8,562,113 | \$ 8,723,442 | \$ 8,460,907 | -1.2% | -3.0% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | - | - |
| Total Department | \$ 8,384,882 | \$ 8,562,113 | \$ 8,723,442 | \$ 8,460,907 | -1.2% | -3.0% |

Fire Department





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 0601 - FIRE-ADMINISTRATION | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-0601-1-701000 | SALARIES-UNIFORMED FULL-TIME | 260,979 | 268,642 | 269,121 | 276,795 | 3.03 | 8,153 |
| 01-0601-1-704000 | SALARIES-CIVILIAN | 63,333 | 66,014 | 66,014 | 68,508 | 3.78 | 2,494 |
| SALARIES & WAGES | | 324,312 | 334,656 | 335,135 | 345,303 | 3.18 | 10,647 |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-0601-2-793000 | EMPLOYER CONTRIBUTION IMRF | 8,132 | 8,415 | 8,415 | 10,612 | 26.11 | 2,197 |
| 01-0601-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 8,022 | 8,945 | 8,945 | 9,254 | 3.45 | 309 |
| EMPLOYEE BENEFITS | | 16,154 | 17,360 | 17,360 | 19,866 | 14.44 | 2,506 |
| CONTRACTUAL | | | | | | | |
| 01-0601-3-742000 | COPY MACHINE LEASE | 1,781 | 4,800 | 5,000 | 5,000 | 4.17 | 200 |
| | LEASE OF PHOTO COPIER - (3 YEAR LEASE) | | 4,000 | 4,000 | 4,000 | | |
| | PAPER AND SUPPLIES | | 800 | 1,000 | 1,000 | | |
| | GL # FOOTNOTE TOTAL: | | 4,800 | 5,000 | 5,000 | | |
| CONTRACTUAL | | 1,781 | 4,800 | 5,000 | 5,000 | 4.17 | 200 |
| UTILITIES | | | | | | | |
| 01-0601-4-710000 | TELEPHONE | 24,659 | 24,500 | 26,025 | 26,000 | 6.12 | 1,500 |
| | TELEPHONE SERVICES | | 24,500 | 26,025 | 26,000 | | |
| UTILITIES | | 24,659 | 24,500 | 26,025 | 26,000 | 6.12 | 1,500 |
| COMMODITIES | | | | | | | |
| 01-0601-5-722000 | POSTAGE | 836 | 1,385 | 1,085 | 1,385 | | |
| | POSTAGE | | 1,250 | 950 | 1,250 | | |
| | POSTAGE MACHINE | | 135 | 135 | 135 | | |
| | GL # FOOTNOTE TOTAL: | | 1,385 | 1,085 | 1,385 | | |
| 01-0601-5-723000 | OFFICE SUPPLIES | 3,360 | 3,000 | 3,000 | 3,000 | | |
| 01-0601-5-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | 3,429 | 5,743 | 3,935 | 3,230 | (43.76) | (2,513) |
| | DUES-LAKE COUNTY FIRE CHIEFS | | 125 | 125 | 125 | | |
| | DUES-ILLINOIS FIRE CHIEFS | | 560 | 500 | 560 | | |
| | DUES-INTERNATIONAL ASSOCIATION OF FIRE CHIEFS | | 418 | 215 | 450 | | |
| | DUES-METROPOLITAN FIRE CHIEFS | | 40 | 40 | 40 | | |
| | TRAINING | | 1,600 | 0 | 2,000 | | |
| | TUITION REIMBURSEMENT | | 3,000 | 3,000 | 0 | | |
| | ILLINOIS FIRE SERVICE PROFESSIONALS DUES | | 0 | 55 | 55 | | |
| | GL # FOOTNOTE TOTAL: | | 5,743 | 3,935 | 3,230 | | |
| 01-0601-5-799000 | MISCELLANEOUS | 897 | 500 | 1,030 | 600 | 20.00 | 100 |
| COMMODITIES | | 8,522 | 10,628 | 9,050 | 8,215 | (22.70) | (2,413) |
| CAPITAL | | | | | | | |
| 01-0601-6-790000 | CAPITAL OUTLAY | | 5,000 | | 5,000 | | |
| CAPITAL | | | 5,000 | | 5,000 | | |
| TRANSFERS | | | | | | | |
| 01-0601-8-789000 | TECHNOLOGY EQUIP. & REPLACE | | 6,750 | 6,750 | 6,953 | 3.01 | 203 |
| | TERF USER CHARGES (INCLUDES GIS) | | 6,750 | 6,750 | 6,953 | | |
| TRANSFERS | | | 6,750 | 6,750 | 6,953 | 3.01 | 203 |
| Totals for DEPT 0601 - FIRE-ADMINISTRATION | | 375,428 | 403,694 | 399,320 | 416,337 | 3.13 | 12,643 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 0602 - FIRE PREVENTION | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-0602-1-701000 | SALARIES-UNIFORMED FULL-TIME | 132,674 | 134,980 | 134,980 | 124,306 | (7.91) | (10,674) |
| 01-0602-1-704000 | SALARIES-CIVILIAN | 25,749 | 31,188 | 32,000 | 31,889 | 2.25 | 701 |
| SALARIES & WAGES | | 158,423 | 166,168 | 166,980 | 156,195 | (6.00) | (9,973) |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-0602-2-793000 | EMPLOYER CONTRIBUTION IMRF | 3,315 | 3,975 | 3,975 | 4,940 | 24.28 | 965 |
| 01-0602-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 2,605 | 4,343 | 4,300 | 4,242 | (2.33) | (101) |
| EMPLOYEE BENEFITS | | 5,920 | 8,318 | 8,275 | 9,182 | 10.39 | 864 |
| CONTRACTUAL | | | | | | | |
| 01-0602-3-705000 | CONTRACTUAL SERVICES | 164 | 3,000 | 1,050 | 3,000 | | |
| | FIRE ALARM HOOK UP FEES (\$150.00) EACH | | 0 | 1,050 | 3,000 | | |
| CONTRACTUAL | | 164 | 3,000 | 1,050 | 3,000 | | |
| COMMODITIES | | | | | | | |
| 01-0602-5-723000 | OFFICE SUPPLIES | 117 | | | | | |
| 01-0602-5-724000 | PUBLIC EDUCATION | 1,640 | 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 | 3,583 | 5,950 | 5,875 | 8,050 | 35.29 | 2,100 |
| | DUES | | 1,000 | 850 | 1,000 | | |
| | PUBLICATIONS | | 1,500 | 1,575 | 1,600 | | |
| | SCHOOLS AND CONFERENCES | | 3,000 | 3,000 | 5,000 | | |
| | LAKE COUNTY NIPET DUES | | 150 | 150 | 150 | | |
| | CAR SEAT TECH CERTIFICATIONS | | 300 | 300 | 300 | | |
| | GL # FOOTNOTE TOTAL: | | 5,950 | 5,875 | 8,050 | | |
| COMMODITIES | | 5,340 | 8,010 | 7,935 | 10,110 | 26.22 | 2,100 |
| REPAIRS & MAINTENANCE | | | | | | | |
| 01-0602-7-715000 | MAINTENANCE OTHER EQUIPMENT | | 200 | | 200 | | |
| REPAIRS & MAINTENANCE | | | 200 | | 200 | | |
| Totals for DEPT 0602 - FIRE PREVENTION | | 169,847 | 185,696 | 184,240 | 178,687 | (3.77) | (7,009) |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|--|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 0603 - FIRE-EMERGENCY SERVICES | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-0603-1-701000 | SALARIES-UNIFORMED FULL-TIME | 4,335,555 | 4,405,072 | 4,544,949 | 4,259,667 | (3.30) | (145,405) |
| | OVERTIME | | 140,000 | 294,177 | 150,000 | | |
| | ACTING SHIFT COMMANDER OVERTIME | | 10,000 | 2,000 | 8,000 | | |
| | GOOD ATTENDANCE INCENTIVE OLD PROGRAM | | 13,000 | 13,000 | 14,000 | | |
| | STRAIGHT TIME TECHNICAL RESCUE TRAINING | | 28,800 | 26,000 | 29,000 | | |
| | TRAINING INSTRUCTOR OVERTIME | | 7,000 | 3,500 | 7,000 | | |
| | REGULAR SALARIES | 4,206,272 | 4,206,272 | 4,206,272 | 4,051,667 | | |
| | GL # FOOTNOTE TOTAL: | 4,405,072 | 4,405,072 | 4,544,949 | 4,259,667 | | |
| SALARIES & WAGES | | 4,335,555 | 4,405,072 | 4,544,949 | 4,259,667 | (3.30) | (145,405) |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-0603-2-720000 | INSURANCE | 997,446 | 1,011,007 | 975,696 | 1,003,253 | (0.77) | (7,754) |
| 01-0603-2-740000 | SICK LEAVE BUYBACK | | | 90,000 | | | |
| 01-0603-2-787000 | EMPLOYER CONTRIB-FIRE PENSION | 1,497,333 | 1,497,098 | 1,497,098 | 1,497,098 | | |
| | EMPLOYER CONTRIBUTION-REPLACEMENT TAX | | 10,000 | 10,000 | 10,000 | | |
| | FIRE PENSIONS - EMPLOYER CONTRIBUTION | | 1,487,098 | 1,487,098 | 1,487,098 | | |
| | GL # FOOTNOTE TOTAL: | | 1,497,098 | 1,497,098 | 1,497,098 | | |
| 01-0603-2-789000 | PAID ON CALL PENSIONS | 2,800 | 2,800 | 2,800 | 2,800 | | |
| | POC PENSIONS X 8 - SEMI ANNUAL | | 0 | 2,800 | 2,800 | | |
| 01-0603-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 58,723 | 63,874 | 69,000 | 61,765 | (3.30) | (2,109) |
| EMPLOYEE BENEFITS | | 2,556,302 | 2,574,779 | 2,634,594 | 2,564,916 | (0.38) | (9,863) |
| CONTRACTUAL | | | | | | | |
| 01-0603-3-705000 | CONTRACTUAL SERVICES | 120,928 | 143,937 | 133,200 | 145,374 | 1.00 | 1,437 |
| | CONTRACTUAL SERVICES | | 142,712 | 132,000 | 144,174 | | |
| | E DISPATCH PAGING | | 650 | 650 | 650 | | |
| | ACTIVE 911 DISPATCH SUBSCRIPTION | | 575 | 550 | 550 | | |
| | GL # FOOTNOTE TOTAL: | | 143,937 | 133,200 | 145,374 | | |
| 01-0603-3-721000 | INTERGOVMTAL RISK MGMT AGENCY | 106,218 | 116,550 | 116,550 | 120,047 | 3.00 | 3,497 |
| 01-0603-3-728000 | TECHNICAL SERVICES | 106,923 | 133,780 | 141,135 | 150,020 | 12.14 | 16,240 |
| | TEAM PHYSICALS | | 6,000 | 3,435 | 5,500 | | |
| | COLLECTION AGENCY | | 2,500 | 2,500 | 2,500 | | |
| | RESPIRATORY PHYSICALS AND TB | | 2,200 | 2,520 | 2,520 | | |
| | AUDIOMETRIC TESTING | | 500 | 0 | 0 | | |
| | ANDRES MEDICAL AMBULANCE BILLING SERVICE FEE | | 50,000 | 55,000 | 57,000 | | |
| | FIRE DISTRICT SHARE-KNOLLWOOD CONTRACT | | 50,625 | 50,625 | 55,800 | | |
| | INTERNET | | 16,800 | 19,200 | 19,200 | | |
| | FORM STACK ANNUAL SERVICE | | 400 | 400 | 400 | | |
| | FIRE AND POLICE COMMISSION TESTING | | 2,000 | 5,000 | 4,500 | | |
| | GIS WITH COUNTRYSIDE FPD | | 300 | 0 | 0 | | |
| | FIRE MANAGER SCHEDULING SOFTWARE | | 2,455 | 2,455 | 2,600 | | |
| | GL # FOOTNOTE TOTAL: | | 133,780 | 141,135 | 150,020 | | |
| 01-0603-3-730000 | RENTAL & USER FEES | 12,325 | 13,480 | 13,198 | 13,695 | 1.59 | 215 |
| | MABAS ASSESSMENT | | 700 | 373 | 425 | | |
| | LAKE COUNTY SRT DUES | | 5,460 | 5,775 | 5,900 | | |
| | PARAMEDIC CE FEES | | 6,720 | 6,400 | 6,720 | | |
| | METROPOLITAN SUPPORT SERVICES (MESS) | | 600 | 650 | 650 | | |
| | GL # FOOTNOTE TOTAL: | | 13,480 | 13,198 | 13,695 | | |
| CONTRACTUAL | | 346,394 | 407,747 | 404,083 | 429,136 | 5.25 | 21,389 |
| COMMODITIES | | | | | | | |
| 01-0603-5-707000 | FIREFIGHTER SUPPLIES | 19,837 | 23,630 | 23,630 | 24,080 | 1.90 | 450 |
| | A - FIREFIGHTER SUPPLIES | | 4,400 | 4,400 | 4,400 | | |
| | C - EMS SUPPLIES/REPAIRS | | 15,630 | 15,630 | 16,480 | | |
| | D - DIVERS | | 3,600 | 3,600 | 3,200 | | |
| | GL # FOOTNOTE TOTAL: | | 23,630 | 23,630 | 24,080 | | |



| GL NUMBER | DESCRIPTION | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2020-21 |
|---|--|------------------|------------------|--------------------|------------------|--------------------|----------------------|
| | | ACTIVITY | APPROVED BUDGET | PROJECTED ACTIVITY | REQUESTED BUDGET | REQUESTED % CHANGE | REQUESTED AMT CHANGE |
| 01-0603-5-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | 28,819 | 42,356 | 29,256 | 43,211 | 2.02 | 855 |
| | DUES/PUBLICATION | | 250 | 250 | 250 | | |
| | LAKE COUNTY CHIEFS DUES X 4 | | 200 | 200 | 150 | | |
| | FIREFIGHTER TRAINING | | 11,700 | 5,000 | 11,700 | | |
| | ELECTIVE TRAINING | | 14,000 | 10,000 | 14,000 | | |
| | VIDEO CONFERENCING INTERNET SERVICE | | 6,000 | 7,100 | 7,100 | | |
| | FD INSTRUCTOR CONFERENCE | | 2,000 | 2,000 | 2,200 | | |
| | TARGET SOLUTIONS TRAINING RECORDS MANAGEMENT | | 3,906 | 3,906 | 4,311 | | |
| | NEW DIVER AND SWIFTWATER TECH | | 2,000 | 800 | 3,500 | | |
| | BLUE CARD INCIDENT COMMAND TRAINING | | 1,500 | 0 | 0 | | |
| | INTERNET VIDEO CONFERENCING | | 800 | 0 | 0 | | |
| | GL # FOOTNOTE TOTAL: | | 42,356 | 29,256 | 43,211 | | |
| 01-0603-5-799000 | MISCELLANEOUS | 204 | 1,000 | 1,000 | 1,000 | | |
| COMMODITIES | | 48,860 | 66,986 | 53,886 | 68,291 | 1.95 | 1,305 |
| Totals for DEPT 0603 - FIRE-EMERGENCY SERVICES | | 7,287,111 | 7,454,584 | 7,637,512 | 7,322,010 | (1.78) | (132,574) |



2018-19 2019-20 2019-20 2020-21 2020-21 2020-21
 ACTIVITY APPROVED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

GL NUMBER DESCRIPTION

DEPT 0604 - FIRE-SUPPORT SERVICES

SALARIES & WAGES

| | | | | | | | |
|-----------------------------|------------------------------|---------------|---------------|---------------|---------------|-------------|------------|
| 01-0604-1-701000 | SALARIES-UNIFORMED FULL-TIME | 39,700 | 40,494 | 40,494 | 41,405 | 2.25 | 911 |
| SALARIES & WAGES | | 39,700 | 40,494 | 40,494 | 41,405 | 2.25 | 911 |

EMPLOYEE BENEFITS

| | | | | | | | |
|--------------------------|--------------------------------|------------|------------|------------|------------|-------------|-----------|
| 01-0604-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 561 | 587 | 587 | 600 | 2.21 | 13 |
| EMPLOYEE BENEFITS | | 561 | 587 | 587 | 600 | 2.21 | 13 |

CONTRACTUAL

| | | | | | | | |
|--------------------|-------------------------|--------------|--------------|--------------|---------------|--------------|--------------|
| 01-0604-3-705000 | CONTRACTUAL SERVICES | 7,437 | 7,924 | 7,704 | 10,464 | 32.05 | 2,540 |
| | ENROUTE MOBILE SOFTWARE | | 1,500 | 1,640 | 1,640 | | |
| | MDC WIRELESS | | 5,200 | 4,840 | 7,500 | | |
| | STARCOM | | 1,224 | 1,224 | 1,324 | | |
| | GL # FOOTNOTE TOTAL: | | 7,924 | 7,704 | 10,464 | | |
| CONTRACTUAL | | 7,437 | 7,924 | 7,704 | 10,464 | 32.05 | 2,540 |

UTILITIES

| | | | | | | | |
|------------------|--------------------------------|---------------|---------------|---------------|---------------|-------------|-----------|
| 01-0604-4-709000 | UTILITIES - STATION 3 | 21,495 | 28,400 | 28,070 | 28,420 | 0.07 | 20 |
| | NORTH SHORE GAS | | 13,000 | 13,000 | 13,000 | | |
| | COM ED | | 10,000 | 8,800 | 9,000 | | |
| | LAKE COUNTY PUBLIC WORKS WATER | | 1,000 | 850 | 1,000 | | |
| | COMCAST STATION 3 | | 4,400 | 5,420 | 5,420 | | |
| | GL # FOOTNOTE TOTAL: | | 28,400 | 28,070 | 28,420 | | |
| UTILITIES | | 21,495 | 28,400 | 28,070 | 28,420 | 0.07 | 20 |

COMMODITIES

| | | | | | | | |
|--------------------|--|---------------|---------------|---------------|---------------|-------------|--------------|
| 01-0604-5-706000 | MATERIALS AND SUPPLIES | 16,762 | 15,000 | 15,000 | 15,000 | | |
| 01-0604-5-707000 | FIREFIGHTER SUPPLIES | 32,363 | 31,900 | 30,400 | 32,900 | 3.13 | 1,000 |
| | A - FIREFIGHTER SUPPLIES | | 9,400 | 7,400 | 9,400 | | |
| | B - FIREFIGHTER SUPPLIES (TURNOUT GEAR) | | 22,500 | 23,000 | 23,500 | | |
| | GL # FOOTNOTE TOTAL: | | 31,900 | 30,400 | 32,900 | | |
| 01-0604-5-752000 | UNIFORMS | 26,326 | 24,350 | 29,150 | 28,650 | 17.66 | 4,300 |
| | 27 FF'S X \$500.00 | | 13,500 | 17,550 | 16,200 | | |
| | 9 LIEUTENANTS | | 4,500 | 4,950 | 5,400 | | |
| | 3 ASSISTANT CHIEFS | | 1,500 | 1,500 | 1,800 | | |
| | 1 ASSISTANT CHIEF FIRE PREVENTION BUREAU | | 500 | 500 | 600 | | |
| | 1 CHIEF | | 500 | 500 | 500 | | |
| | 1 SECRETARY | | 350 | 350 | 350 | | |
| | CLASS A UNIFORMS AND BADGES | | 1,500 | 1,800 | 1,600 | | |
| | FIRE PREVENTION BUREAU PART TIME | | 500 | 500 | 500 | | |
| | 1 DEPUTY FIRE CHIEF | | 500 | 500 | 600 | | |
| | PATCHES - BADGES | | 1,000 | 1,000 | 1,100 | | |
| | GL # FOOTNOTE TOTAL: | | 24,350 | 29,150 | 28,650 | | |
| 01-0604-5-799000 | MISCELLANEOUS | (752) | | | | | |
| COMMODITIES | | 74,699 | 71,250 | 74,550 | 76,550 | 7.44 | 5,300 |

REPAIRS & MAINTENANCE

| | | | | | | | |
|------------------|--------------------------------------|--------|--------|--------|--------|------|-------|
| 01-0604-7-712000 | MAINTENANCE BUILDINGS | 81,500 | 24,000 | 21,613 | 26,320 | 9.67 | 2,320 |
| | FIRE EXTINGUISHER INSPECTIONS | | 1,000 | 1,232 | 1,300 | | |
| | STATION FURNISHINGS | | 1,400 | 1,400 | 1,400 | | |
| | GENERAL BUILDING MAINTENANCE | | 8,000 | 8,000 | 8,000 | | |
| | OVERHEAD DOORS | | 3,000 | 1,500 | 2,500 | | |
| | MISCELLANEOUS TOOLS AND SUPPLIES | | 800 | 800 | 800 | | |
| | HVAC | | 4,000 | 4,000 | 6,500 | | |
| | SEPTIC STATION 3 | | 400 | 675 | 500 | | |
| | ELEVATOR STATION 1 | | 3,600 | 2,220 | 3,300 | | |
| | FIRE SPRINKLER SERVICE | | 425 | 171 | 250 | | |
| | HOOD AND DUCT SYSTEM SERVICE TESTING | | 900 | 745 | 850 | | |
| | PEST CONTROL | | 150 | 150 | 150 | | |
| | FIRE ALARM | | 325 | 720 | 770 | | |
| | GL # FOOTNOTE TOTAL: | | 24,000 | 21,613 | 26,320 | | |



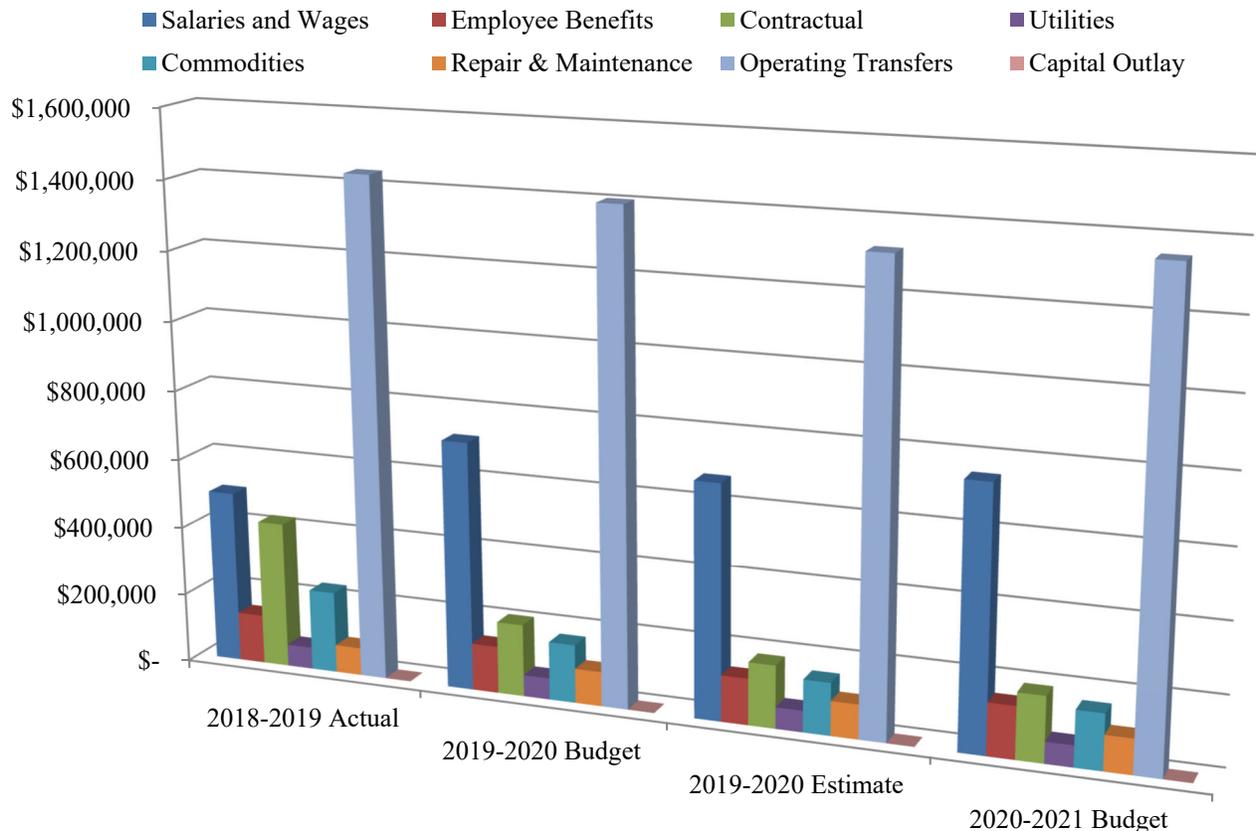
| GL NUMBER | DESCRIPTION | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2020-21 |
|---|-----------------------------|----------------|-----------------|--------------------|------------------|--------------------|----------------------|
| | | ACTIVITY | APPROVED BUDGET | PROJECTED ACTIVITY | REQUESTED BUDGET | REQUESTED % CHANGE | REQUESTED AMT CHANGE |
| 01-0604-7-713000 | MAINTENANCE GROUNDS | 179 | 2,000 | 1,250 | 7,200 | 260.00 | 5,200 |
| | LAWN MAINTENANCE ST 1-2 | | 500 | 250 | 500 | | |
| | LANDSCAPING | | 1,500 | 1,000 | 1,500 | | |
| | LAWN MOWING STATION 1 AND 2 | | 0 | 0 | 5,200 | | |
| | GL # FOOTNOTE TOTAL: | | 2,000 | 1,250 | 7,200 | | |
| 01-0604-7-714000 | MAINT MOTOR VEHICLE FEES | 295,082 | 300,984 | 300,984 | 310,014 | 3.00 | 9,030 |
| | FLEET MAINTENANCE | | 300,984 | 300,984 | 310,014 | | |
| 01-0604-7-715000 | MAINTENANCE OTHER EQUIPMENT | 31,843 | 42,500 | 27,118 | 42,900 | 0.94 | 400 |
| | CYLINDER HYDRO TESTS | | 200 | 200 | 500 | | |
| | BREATHING AIR TESTING | | 2,000 | 2,290 | 2,500 | | |
| | SCBA MAINTENANCE | | 4,000 | 4,000 | 4,000 | | |
| | MISCELLANEOUS EQUIPMENT | | 1,200 | 1,200 | 1,200 | | |
| | GROUND LADDER TESTING | | 1,600 | 859 | 1,200 | | |
| | SAW, HURST TOOLS | | 3,000 | 2,500 | 3,000 | | |
| | COMPUTER INSTALL | | 6,000 | 3,000 | 6,000 | | |
| | RADIO/PAGER MAINTENANCE | | 2,500 | 2,500 | 2,500 | | |
| | CAD MAINTENANCE | | 1,000 | 1,429 | 1,500 | | |
| | MDC MAINTENANCE | | 2,000 | 1,640 | 2,000 | | |
| | BASE RADIO MAINTENANCE | | 3,000 | 1,000 | 3,000 | | |
| | STATION ALERT MAINTENANCE | | 1,000 | 500 | 1,000 | | |
| | CHANGE OVER - VEHICLES | | 15,000 | 6,000 | 14,500 | | |
| | GL # FOOTNOTE TOTAL: | | 42,500 | 27,118 | 42,900 | | |
| REPAIRS & MAINTENANCE | | 408,604 | 369,484 | 350,965 | 386,434 | 4.59 | 16,950 |
| Totals for DEPT 0604 - FIRE-SUPPORT SERVICES | | 552,496 | 518,139 | 502,370 | 543,873 | 4.97 | 25,734 |

BUDGET DETAIL

GENERAL FUND, RECREATION

| Recreation | Actual 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change | |
|--------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------|-------------|
| | | | | | A to C | B to C |
| Salaries and Wages | \$ 498,140 | \$ 715,627 | \$ 672,653 | \$ 747,703 | 4.5% | 11.2% |
| Employee Benefits | \$ 140,885 | \$ 134,570 | \$ 132,804 | \$ 149,461 | 11.1% | 12.5% |
| Contractual | \$ 423,098 | \$ 206,600 | \$ 179,400 | \$ 186,994 | -9.5% | 4.2% |
| Utilities | \$ 62,812 | \$ 61,350 | \$ 61,350 | \$ 61,350 | 0.0% | 0.0% |
| Commodities | \$ 234,265 | \$ 166,992 | \$ 149,858 | \$ 159,035 | -4.8% | 6.1% |
| Repair & Maintenance | \$ 79,715 | \$ 98,932 | \$ 98,932 | \$ 100,564 | 1.6% | 1.6% |
| Operating Transfers | \$ 1,438,077 | \$ 1,402,035 | \$ 1,321,167 | \$ 1,350,428 | -3.7% | 2.2% |
| Total Operating Expense | \$ 2,876,992 | \$ 2,786,106 | \$ 2,616,164 | \$ 2,755,535 | -1.1% | 5.3% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | - | - |
| Total Department | \$ 2,876,992 | \$ 2,786,106 | \$ 2,616,164 | \$ 2,755,535 | -1.1% | 5.3% |

Recreation





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|-------------------------------|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 0702 - RECREATION | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-0702-1-701000 | SALARIES - STAFF | 213,955 | 226,834 | 223,863 | 235,961 | 4.02 | 9,127 |
| 01-0702-1-702000 | SALARIES - TOT PROGRAMS | 93,375 | 105,000 | 91,062 | 95,525 | (9.02) | (9,475) |
| 01-0702-1-703000 | SALARIES - YOUTH PROGRAMS | 120,167 | 132,000 | 112,522 | 137,000 | 3.79 | 5,000 |
| | DAY CAMP | | 110,000 | 90,522 | 115,000 | | |
| | TEEN TRAVELERS | | 21,000 | 21,000 | 21,000 | | |
| | WARMING HOUSE CONCESSIONS | | 1,000 | 1,000 | 1,000 | | |
| | GL # FOOTNOTE TOTAL: | | 132,000 | 112,522 | 137,000 | | |
| 01-0702-1-705000 | SALARIES - SPECIAL EVENTS | 25,443 | 26,000 | 24,657 | 28,000 | 7.69 | 2,000 |
| SALARIES & WAGES | | 452,940 | 489,834 | 452,104 | 496,486 | 1.36 | 6,652 |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-0702-2-720000 | INSURANCE | 28,973 | 40,363 | 40,331 | 41,993 | 4.04 | 1,630 |
| 01-0702-2-740000 | SICK LEAVE BUYBACK | 27,154 | | | | | |
| 01-0702-2-747000 | UNEMPLOYMENT BENEFITS | 9,673 | | | | | |
| 01-0702-2-793000 | EMPLOYER CONTRIBUTION IMRF | 35,089 | 34,244 | 34,244 | 43,361 | 26.62 | 9,117 |
| 01-0702-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 33,939 | 37,209 | 36,698 | 37,715 | 1.36 | 506 |
| EMPLOYEE BENEFITS | | 134,828 | 111,816 | 111,273 | 123,069 | 10.06 | 11,253 |
| CONTRACTUAL | | | | | | | |
| 01-0702-3-713000 | INDEPENDENT CONTRACTOR | 68,255 | 87,600 | 70,400 | 68,800 | (21.46) | (18,800) |
| | MAGIC CLASS | | 400 | 240 | 240 | | |
| | SHOTOKAN KARATE | | 22,000 | 24,400 | 24,400 | | |
| | LIBERTYVILLE TENNIS CLUB | | 39,000 | 27,700 | 27,700 | | |
| | GIRLS LACROSSE | | 9,000 | 5,440 | 0 | | |
| | FLIPS GYMNASTICS | | 6,000 | 2,750 | 2,750 | | |
| | LIBERTYVILLE GARDENS | | 2,500 | 2,100 | 2,000 | | |
| | NEW PROGRAMS | | 1,000 | 970 | 4,800 | | |
| | JUNIOR SAILING | | 700 | 3,000 | 3,010 | | |
| | IRISH DANCING | | 7,000 | 0 | 0 | | |
| | CODE NINJAS | | 0 | 2,000 | 2,000 | | |
| | LIFESPORT FITNESS FENCING | | 0 | 1,800 | 1,900 | | |
| | GL # FOOTNOTE TOTAL: | | 87,600 | 70,400 | 68,800 | | |
| 01-0702-3-721000 | INTERGOVMTAL RISK MGMT AGENCY | 23,466 | 27,300 | 27,300 | 28,119 | 3.00 | 819 |
| CONTRACTUAL | | 91,721 | 114,900 | 97,700 | 96,919 | (15.65) | (17,981) |
| UTILITIES | | | | | | | |
| 01-0702-4-708000 | ELECTRICITY | 21,530 | 20,000 | 20,000 | 20,000 | | |
| 01-0702-4-709000 | NORTH SHORE GAS | 3,163 | 2,250 | 2,250 | 2,250 | | |
| 01-0702-4-710000 | TELEPHONE | 4,494 | 4,000 | 4,000 | 4,000 | | |
| UTILITIES | | 29,187 | 26,250 | 26,250 | 26,250 | | |
| COMMODITIES | | | | | | | |
| 01-0702-5-706000 | SUPPL & EXP - TOT PROGRAMS | 8,632 | 8,760 | 7,928 | 8,185 | (6.56) | (575) |
| | SAFETY TOWN SUPPLIES | | 0 | 134 | 100 | | |
| | SAFETY TOWN T-SHIRTS | | 180 | 54 | 130 | | |
| | SUNSHINE KIDS SUPPLIES | | 200 | 174 | 100 | | |
| | SUNSHINE KIDS T-SHIRTS | | 250 | 196 | 200 | | |
| | CAMP ADVENTURE SUPPLIES | | 100 | 100 | 80 | | |
| | CAMP ADVENTURE T-SHIRTS | | 80 | 50 | 75 | | |
| | KINDER KORNER SUPPLIES | | 4,500 | 3,968 | 4,300 | | |
| | KINDER KORNER T-SHIRTS | | 300 | 224 | 250 | | |
| | KINDER KORNER FIELD TRIPS | | 650 | 528 | 550 | | |
| | COPIER LEASE | | 1,350 | 1,350 | 1,350 | | |
| | PRESCHOOL CLASSES | | 1,000 | 1,000 | 1,000 | | |
| | SAFETY TOWN SUPPLIES - NEW ROOFS FOR HOUSES | | 150 | 150 | 0 | | |
| | JUNIOR COUNSELOR T-SHIRTS | | 0 | 0 | 50 | | |
| | GL # FOOTNOTE TOTAL: | | 8,760 | 7,928 | 8,185 | | |



| GL NUMBER | DESCRIPTION | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2020-21 |
|--------------------|---|----------------|-----------------|--------------------|------------------|--------------------|----------------------|
| | | ACTIVITY | APPROVED BUDGET | PROJECTED ACTIVITY | REQUESTED BUDGET | REQUESTED % CHANGE | REQUESTED AMT CHANGE |
| 01-0702-5-707000 | SUPPL & EXP-YOUTH PROGRAMS | 21,628 | 27,200 | 19,000 | 25,500 | (6.25) | (1,700) |
| | DAY CAMP SUPPLIES | | 20,000 | 12,800 | 18,000 | | |
| | SUMMER SCHOOL BUS | | 3,500 | 2,500 | 3,500 | | |
| | TEEN TRAVELERS | | 3,000 | 3,000 | 3,000 | | |
| | ADLER WARMING HOUSE CONCESSION SUPPLIES | | 500 | 500 | 500 | | |
| | RED CROSS PROCESSING FEE IN POOL | | 200 | 200 | 500 | | |
| | GL # FOOTNOTE TOTAL: | | 27,200 | 19,000 | 25,500 | | |
| 01-0702-5-716000 | DANCE PROGRAM EXPENSE | 10,940 | 11,200 | 11,000 | 11,400 | 1.79 | 200 |
| | COSTUMES | | 8,000 | 8,000 | 8,000 | | |
| | RECITAL FEE (RENTAL, BACKDROP, PROGRAM) | | 2,800 | 2,600 | 3,000 | | |
| | MISCELLANEOUS | | 400 | 400 | 400 | | |
| | GL # FOOTNOTE TOTAL: | | 11,200 | 11,000 | 11,400 | | |
| 01-0702-5-722000 | SEASONAL BROCHURES | 24,645 | 31,000 | 31,000 | 32,500 | 4.84 | 1,500 |
| | 3 BROCHURES -SUMMER, FALL, WINTER | | 17,000 | 17,000 | 18,000 | | |
| | POSTAGE | | 7,000 | 7,000 | 7,500 | | |
| | FLIERS/MISC SOFTWARE UPGRADE | | 2,000 | 2,000 | 2,000 | | |
| | POSTCARDS AND MAILINGS | | 5,000 | 5,000 | 5,000 | | |
| | GL # FOOTNOTE TOTAL: | | 31,000 | 31,000 | 32,500 | | |
| 01-0702-5-723000 | OFFICE SUPPLIES | 5,080 | 6,500 | 6,500 | 6,500 | | |
| | LETTERHEAD/ENVELOPES | | 500 | 500 | 500 | | |
| | BUSINESS CARDS | | 100 | 100 | 100 | | |
| | POSTAGE | | 900 | 900 | 900 | | |
| | SUPPLIES | | 3,500 | 3,500 | 3,500 | | |
| | CLASS HARDWARE | | 1,000 | 1,000 | 1,000 | | |
| | SOFTWARE UPGRADES/REPAIRS | | 500 | 500 | 500 | | |
| | GL # FOOTNOTE TOTAL: | | 6,500 | 6,500 | 6,500 | | |
| 01-0702-5-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | 1,202 | 3,050 | 3,050 | 3,050 | | |
| | DAILY HERALD | | 250 | 250 | 250 | | |
| | STAFF TRAINING | | 2,000 | 2,000 | 2,000 | | |
| | IPRA MEMBERSHIP | | 300 | 300 | 300 | | |
| | IPRA CONFERENCE | | 500 | 500 | 500 | | |
| | GL # FOOTNOTE TOTAL: | | 3,050 | 3,050 | 3,050 | | |
| 01-0702-5-732000 | SUPPLIES & EXP -SPC EVNT FMLY | 8,241 | 10,275 | 8,800 | 11,100 | 8.03 | 825 |
| | BREAKFAST WITH SANTA (2 SESSIONS) | | 1,200 | 750 | 1,200 | | |
| | LUNCH WITH THE BUNNY (2 SESSIONS) | | 1,200 | 1,000 | 1,200 | | |
| | MOM & SON CAMPFIRE COOKOUT | | 275 | 139 | 275 | | |
| | DADDY DAUGHTER DANCE | | 4,000 | 3,800 | 4,000 | | |
| | JULY 4TH - TENT FOR VILLAGE BAND | | 1,500 | 1,317 | 1,500 | | |
| | SIGNS | | 500 | 500 | 500 | | |
| | BIKE RESALE | | 200 | 200 | 200 | | |
| | TREE LIGHTING | | 175 | 119 | 1,000 | | |
| | LETTERS TO SANTA | | 225 | 100 | 225 | | |
| | ADDL 4TH OF JULY PORTABLE TOILETS | | 1,000 | 875 | 1,000 | | |
| | GL # FOOTNOTE TOTAL: | | 10,275 | 8,800 | 11,100 | | |
| 01-0702-5-736000 | CREDIT CARD BANK FEE | 18,585 | 23,000 | 23,000 | 20,000 | (13.04) | (3,000) |
| 01-0702-5-750000 | REFUNDS | 150 | | 80 | | | |
| 01-0702-5-761000 | BAD DEBT EXPENSE | 109,118 | | | | | |
| 01-0702-5-788000 | CASH SHORT | 682 | | | | | |
| 01-0702-5-799000 | MISCELLANEOUS | 1,838 | | | | | |
| COMMODITIES | | 210,741 | 120,985 | 110,358 | 118,235 | (2.27) | (2,750) |
| CAPITAL | | | | | | | |
| 01-0702-6-790000 | CAPITAL OUTLAY | 550 | | | | | |
| CAPITAL | | 550 | | | | | |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|--|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| REPAIRS & MAINTENANCE | | | | | | | |
| 01-0702-7-712000 | MAINTENANCE BUILDING | 38,832 | 39,570 | 42,994 | 42,675 | 7.85 | 3,105 |
| | FURNACE INSPECTIONS AND REPAIRS | | 200 | 0 | 200 | | |
| | AIR CONDITIONS INSPECTIONS | | 500 | 0 | 500 | | |
| | PLUMBING | | 450 | 401 | 400 | | |
| | PAINTING | | 325 | 0 | 200 | | |
| | SPRINKLER INSPECTIONS | | 325 | 350 | 350 | | |
| | CHEMICAL CLEANING SUPPLIES | | 200 | 353 | 350 | | |
| | HARDWARE SUPPLIES | | 300 | 400 | 400 | | |
| | PEST CONTROL (RIVERSIDE PRESCHOOL) | | 920 | 700 | 725 | | |
| | CUSTODIAL -RIVERSIDE, ADLER, CRAWFORD | | 27,500 | 33,890 | 34,700 | | |
| | LOCKS AND HARDWARE | | 250 | 200 | 200 | | |
| | FIRE EXTINGUISHER INSPECTION | | 700 | 500 | 500 | | |
| | PAPER PRODUCTS | | 2,700 | 2,670 | 2,800 | | |
| | MISCELLANEOUS REPAIRS | | 300 | 200 | 200 | | |
| | ELECTRICAL | | 100 | 400 | 400 | | |
| | NEW UMBRELLAS AT RIVERSIDE TENNIS COURTS 4 @ 300 | | 800 | 750 | 750 | | |
| | NEW FURNACE | | 4,000 | 2,180 | 0 | | |
| | GL # FOOTNOTE TOTAL: | | 39,570 | 42,994 | 42,675 | | |
| 01-0702-7-714000 | MAINT MOTOR VEHICLE FEES | 2,512 | 2,562 | 2,562 | 2,639 | 3.01 | 77 |
| | REPAIRS & MAINTENANCE | | 41,344 | 42,132 | 45,556 | 7.55 | 3,182 |
| TRANSFERS | | | | | | | |
| 01-0702-8-788000 | TRANSFER SPORTS COMPLEX-DEBT | 1,438,077 | 1,402,035 | 1,321,167 | 1,350,428 | (3.68) | (51,607) |
| | TRANSFERS | | 1,438,077 | 1,402,035 | 1,321,167 | (3.68) | (51,607) |
| Totals for DEPT 0702 - RECREATION | | 2,399,388 | 2,307,952 | 2,164,408 | 2,256,701 | (2.22) | (51,251) |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 0703 - SWIMMING POOL OPERATIONS | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-0703-1-701000 | SALARIES - ADMINISTRATIVE | 21,696 | 44,024 | 44,024 | 47,173 | 7.15 | 3,149 |
| 01-0703-1-702000 | SALARIES - CONCESSIONS | 13,906 | 6,600 | 7,152 | 7,000 | 6.06 | 400 |
| 01-0703-1-703000 | SALARIES - PUBLIC SWIM | 9,575 | 144,588 | 145,358 | 164,300 | 13.63 | 19,712 |
| | ADLER POOL MANAGERS | | 22,312 | 22,312 | 14,500 | | |
| | ADLER POOL LIFEGUARDS | | 94,645 | 95,415 | 100,100 | | |
| | ADLER POOL CASHIER | | 7,227 | 7,227 | 7,500 | | |
| | RIVERSIDE POOL MANAGERS | | 7,443 | 7,443 | 10,200 | | |
| | RIVERSIDE LIFEGUARDS/CASHIER | | 6,377 | 6,377 | 14,000 | | |
| | MORNING CLEANING | | 6,584 | 6,584 | 18,000 | | |
| | GL # FOOTNOTE TOTAL: | | 144,588 | 145,358 | 164,300 | | |
| 01-0703-1-704000 | SALARIES - SWIM LESSONS | 23 | 30,581 | 24,015 | 32,744 | 7.07 | 2,163 |
| | LEARN TO SWIM SUPERVISOR | | 6,675 | 6,675 | 4,820 | | |
| | LEARN TO SWIM INSTRUCTORS | | 9,292 | 2,726 | 10,624 | | |
| | SWIM TEAM COACH | | 12,860 | 12,860 | 15,500 | | |
| | AQUA EXERCISE INSTRUCTORS | | 1,754 | 1,754 | 1,800 | | |
| | GL # FOOTNOTE TOTAL: | | 30,581 | 24,015 | 32,744 | | |
| SALARIES & WAGES | | 45,200 | 225,793 | 220,549 | 251,217 | 11.26 | 25,424 |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-0703-2-793000 | EMPLOYER CONTRIBUTION IMRF | 2,735 | 5,612 | 5,612 | 7,307 | 30.20 | 1,695 |
| 01-0703-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 3,322 | 17,142 | 15,919 | 19,085 | 11.33 | 1,943 |
| EMPLOYEE BENEFITS | | 6,057 | 22,754 | 21,531 | 26,392 | 15.99 | 3,638 |
| CONTRACTUAL | | | | | | | |
| 01-0703-3-705000 | CONTRACTUAL SERVICES | 259,826 | 20,000 | 10,000 | 15,000 | (25.00) | (5,000) |
| 01-0703-3-721000 | INTERGOVMTAL RISK MGMT AGENCY | 10,674 | 10,500 | 10,500 | 10,815 | 3.00 | 315 |
| CONTRACTUAL | | 270,500 | 30,500 | 20,500 | 25,815 | (15.36) | (4,685) |
| UTILITIES | | | | | | | |
| 01-0703-4-708000 | ELECTRICITY | 18,859 | 18,500 | 18,500 | 18,500 | | |
| 01-0703-4-709000 | NORTH SHORE GAS | 11,953 | 14,000 | 14,000 | 14,000 | | |
| 01-0703-4-710000 | TELEPHONE | 2,813 | 2,600 | 2,600 | 2,600 | | |
| UTILITIES | | 33,625 | 35,100 | 35,100 | 35,100 | | |
| COMMODITIES | | | | | | | |
| 01-0703-5-705000 | SUPPLIES - SWIM LESSONS | | 3,000 | 3,000 | 1,500 | (50.00) | (1,500) |
| | KICKBOARDS | | 0 | 0 | 250 | | |
| | LIFE JACKETS | | 0 | 0 | 500 | | |
| | FINS/TOYS | | 0 | 0 | 250 | | |
| | SWIM LESSON TRAINING & REWARDS | | 0 | 0 | 500 | | |
| | GL # FOOTNOTE TOTAL: | | | | 1,500 | | |
| 01-0703-5-706000 | MATERIALS AND SUPPLIES | 1,598 | 7,517 | 7,485 | 6,500 | (13.53) | (1,017) |
| | MISC | | 631 | 599 | 600 | | |
| | CLASS HARDWARE | | 782 | 782 | 0 | | |
| | POOL PASSES | | 0 | 0 | 1,000 | | |
| | FANNY PACKS | | 1,054 | 1,054 | 500 | | |
| | WHISTLES | | 84 | 84 | 200 | | |
| | SEAL EASY MASKS | | 0 | 0 | 400 | | |
| | FIRST AID SUPPLIES | | 241 | 241 | 575 | | |
| | WRISTBANDS | | 220 | 220 | 150 | | |
| | SIGNAGE | | 630 | 630 | 200 | | |
| | COMCAST 106.24/MONTH | | 1,275 | 1,275 | 1,275 | | |
| | COPIER | | 100 | 100 | 100 | | |
| | EMERGENCY EQUIPMENT (O2, MASKS, RESCUE TUBES) | | 2,500 | 2,500 | 1,000 | | |
| | TRAINER AED | | 0 | 0 | 500 | | |
| | GL # FOOTNOTE TOTAL: | | 7,517 | 7,485 | 6,500 | | |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|----------------------------------|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| 01-0703-5-707000 | SUPPLIES - MAINTENANCE | 450 | 1,300 | 1,300 | 1,300 | | |
| | NET REPLACEMENTS | | 100 | 100 | 100 | | |
| | POLES FOR VACUUM | | 200 | 200 | 200 | | |
| | UMBRELLAS | | 1,000 | 1,000 | 1,000 | | |
| | GL # FOOTNOTE TOTAL: | | 1,300 | 1,300 | 1,300 | | |
| 01-0703-5-723000 | OFFICE SUPPLIES | 46 | 350 | 221 | 350 | | |
| 01-0703-5-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | 1,504 | 7,240 | 7,240 | 3,800 | (47.51) | (3,440) |
| | NORTHERN ILLINOIS SWIM CONFERENCE | | 1,000 | 1,000 | 1,000 | | |
| | LIFEGUARD TRAINING | | 5,000 | 5,000 | 0 | | |
| | WHEN TO WORK | | 250 | 250 | 250 | | |
| | STAFF TRAINING | | 240 | 240 | 0 | | |
| | LAKE COUNTY HEALTH PERMIT- ADLER | | 500 | 500 | 500 | | |
| | LAKE COUNTY HEALTH PERMIT - RIVERSIDE | | 250 | 250 | 250 | | |
| | TEAM UNIFY SOFTWARE | | 0 | 0 | 300 | | |
| | AFO/CPO CERT SUPERVISOR | | 0 | 0 | 1,500 | | |
| | GL # FOOTNOTE TOTAL: | | 7,240 | 7,240 | 3,800 | | |
| 01-0703-5-732000 | CONCESSION EXPENSE | 15,689 | 16,000 | 12,955 | 16,000 | | |
| | CONCESSION FOOD PERMIT | | 300 | 300 | 300 | | |
| | FROZEN FOOD ITEMS | | 6,650 | 4,910 | 6,650 | | |
| | FOOD | | 3,340 | 2,905 | 3,340 | | |
| | PAPER PRODUCTS | | 300 | 300 | 300 | | |
| | CLEANING SUPPLIES | | 300 | 300 | 300 | | |
| | PEPSI PRODUCTS | | 3,444 | 3,009 | 3,444 | | |
| | MISC | | 100 | 100 | 100 | | |
| | HEALTH DEPT | | 266 | 266 | 266 | | |
| | ICEE PRODUCT | | 1,300 | 865 | 1,300 | | |
| | GL # FOOTNOTE TOTAL: | | 16,000 | 12,955 | 16,000 | | |
| 01-0703-5-734000 | SPECIAL EVENTS | | 1,000 | 129 | 1,750 | 75.00 | 750 |
| | ANNUAL STAFF EVENT | | 0 | 0 | 250 | | |
| | SWIM TEAM FAMILY PARTY | | 0 | 0 | 250 | | |
| | MISC SPECIAL EVENTS | | 0 | 129 | 250 | | |
| | MEMBER APPRECIATION EVENT | | 0 | 0 | 1,000 | | |
| | GL # FOOTNOTE TOTAL: | | | 129 | 1,750 | | |
| 01-0703-5-752000 | UNIFORMS | 199 | 6,300 | 4,937 | 6,300 | | |
| | SWIMSUITS | | 2,000 | 2,000 | 2,800 | | |
| | STAFF UNIFORMS | | 2,000 | 2,000 | 1,700 | | |
| | STAFF ORDERED EXTRA UNIFORMS | | 1,000 | 137 | 0 | | |
| | SWIM TEAM T-SHIRTS | | 1,300 | 800 | 1,300 | | |
| | VISORS/HATS | | 0 | 0 | 200 | | |
| | SWIM TEAM COACH UNIFORMS | | 0 | 0 | 300 | | |
| | GL # FOOTNOTE TOTAL: | | 6,300 | 4,937 | 6,300 | | |
| 01-0703-5-799000 | MISCELLANEOUS | 3,338 | 3,300 | 2,233 | 3,300 | | |
| COMMODITIES | | 22,824 | 46,007 | 39,500 | 40,800 | (11.32) | (5,207) |
| REPAIRS & MAINTENANCE | | | | | | | |
| 01-0703-7-712000 | MAINTENANCE BUILDING | 9,150 | 26,150 | 22,726 | 22,600 | (13.58) | (3,550) |
| | PEST CONTROL | | 500 | 500 | 500 | | |
| | CHEMICAL CLEANERS | | 1,000 | 2,700 | 2,700 | | |
| | LIGHT BULBS AND LENS COVERS | | 100 | 150 | 200 | | |
| | WINDOW REPLACEMENT | | 100 | 300 | 100 | | |
| | PLUMBING | | 1,400 | 1,200 | 1,000 | | |
| | ELECTRICAL | | 400 | 825 | 800 | | |
| | IRRIGATION REPAIRS | | 200 | 50 | 200 | | |
| | LOCKS AND HARDWARE | | 350 | 400 | 400 | | |
| | AC REPAIRS | | 450 | 1,000 | 700 | | |
| | SOUND EQUIPMENT REPAIR | | 300 | 25 | 100 | | |
| | FIRE EXTINGUISHER INSPECTION | | 300 | 0 | 200 | | |
| | CONTRACTUAL CLEANING-RIVERSIDE | | 3,300 | 2,700 | 2,700 | | |
| | FENCE BARRIER FOR FILTER PIT PER IRMA | | 750 | 0 | 1,300 | | |
| | THOR GUARD LIGHTNING PREDICTOR FOR ADLER POOL | | 10,000 | 9,455 | 7,700 | | |
| | MIXING VALVES | | 4,000 | 2,421 | 1,000 | | |
| | OVEN/COOKER/WARMERS REPAIR & MAINTENANCE | | 3,000 | 1,000 | 3,000 | | |
| | GL # FOOTNOTE TOTAL: | | 26,150 | 22,726 | 22,600 | | |



| GL NUMBER | DESCRIPTION | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2020-21 | |
|--|---|--------------------------|--------------------|------------------|--------------------|----------------------|---------------|----------------|
| | | ACTIVITY APPROVED BUDGET | PROJECTED ACTIVITY | REQUESTED BUDGET | REQUESTED % CHANGE | REQUESTED AMT CHANGE | | |
| 01-0703-7-716000 | MAINTENANCE POOLS | 29,221 | 30,650 | 30,650 | 32,650 | 6.53 | 2,000 | |
| | ADLER POOL LIQUID CHLORINE | | 5,000 | 5,000 | 5,000 | | | |
| | ADLER CO2 | | 5,000 | 5,000 | 5,000 | | | |
| | ADLER SHOCK TREATMENT | | 800 | 800 | 0 | | | |
| | ADLER NATURAL CLEAR | | 600 | 600 | 0 | | | |
| | ADLER STABILIZER | | 1,300 | 1,300 | 450 | | | |
| | ADLER PUMP REPAIRS | | 800 | 800 | 800 | | | |
| | ADLER HEATER REPAIR | | 200 | 200 | 500 | | | |
| | ADLER CONTROLS REPAIR | | 150 | 150 | 100 | | | |
| | RIVERSIDE LIQUID CHLORINE | | 600 | 600 | 600 | | | |
| | RIVERSIDE CO2 | | 900 | 900 | 900 | | | |
| | RIVERSIDE SHOCK TREATMENT | | 150 | 150 | 0 | | | |
| | RIVERSIDE NATURAL CLEAR | | 250 | 250 | 0 | | | |
| | RIVERSIDE STABILIZER | | 650 | 650 | 0 | | | |
| | RIVERSIDE DIATOMACEOUS EARTH | | 100 | 100 | 0 | | | |
| | PUMP AND FILTER REPAIRS | | 100 | 100 | 500 | | | |
| | HEATER MAINTENANCE | | 100 | 100 | 100 | | | |
| | CONTROL REPAIRS | | 200 | 200 | 200 | | | |
| | BOTH POOLS ACID AND TSP | | 150 | 150 | 400 | | | |
| | BOTH POOLS TESTING SUPPLIES | | 200 | 200 | 200 | | | |
| | BOTH POOLS VACUUM REPAIRS | | 350 | 350 | 350 | | | |
| | BOTH POOLS PAINT | | 150 | 150 | 150 | | | |
| | 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 MAIN DRAIN VALVE FOR ZERO DEPTH POOL | | 800 | 800 | 800 | | | |
| | REPLACEMENT MAIN DRAIN VALVES FOR DIVE & PLUNGE POOLS | | 800 | 800 | 800 | | | |
| | RIVERSIDE: REPAIR BROKEN DECK DRAIN | | 2,000 | 2,000 | 2,000 | | | |
| | PAINT ADLER POOL SHOWER STALLS | | 0 | 0 | 4,500 | | | |
| | GL # FOOTNOTE TOTAL: | | 30,650 | 30,650 | 32,650 | | | |
| | REPAIRS & MAINTENANCE | | 38,371 | 56,800 | 53,376 | 55,250 | (2.73) | (1,550) |
| Totals for DEPT 0703 - SWIMMING POOL OPERATIONS | | | 416,577 | 416,954 | 390,556 | 434,574 | 4.23 | 17,620 |



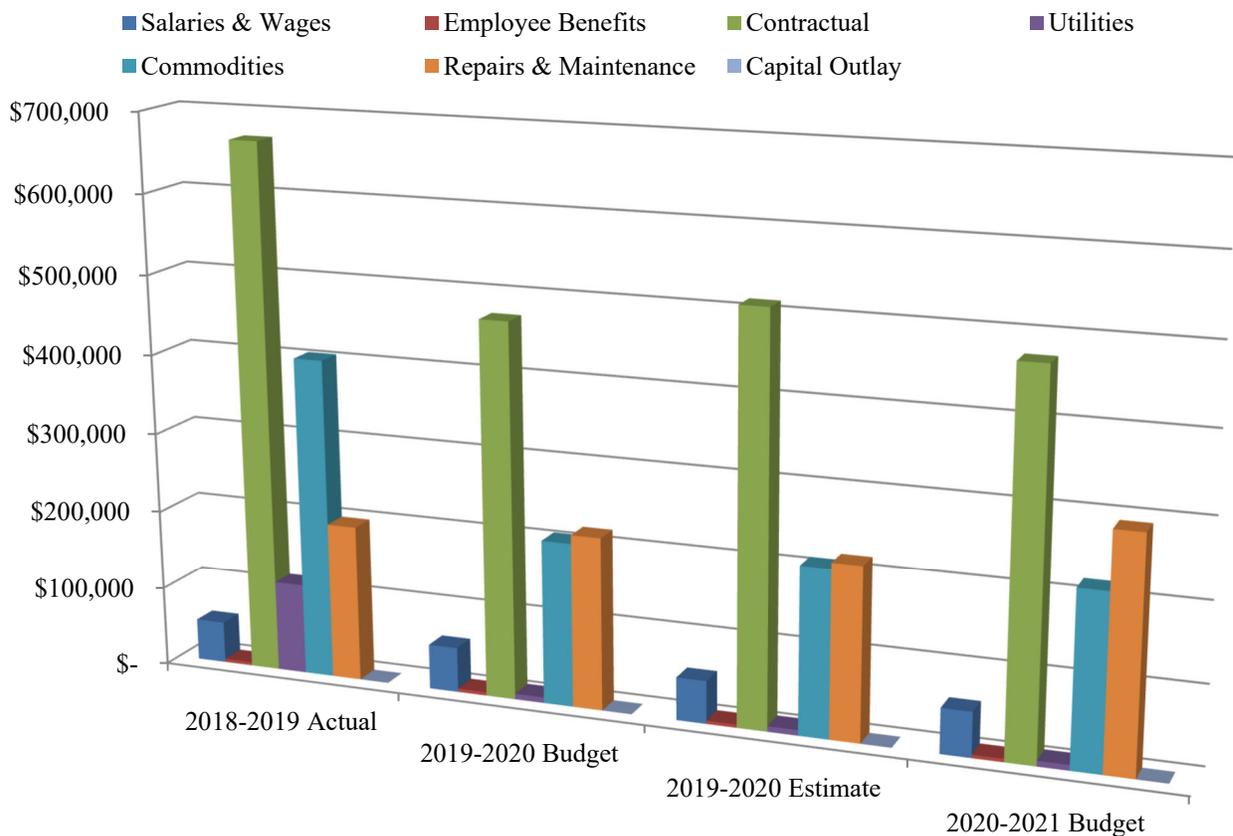
| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---|--|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 0705 - SENIOR PROGRAMS | | | | | | | |
| CONTRACTUAL | | | | | | | |
| 01-0705-3-713000 | CONTRACTUAL SERVICES | 60,000 | 61,200 | 61,200 | 64,260 | 5.00 | 3,060 |
| | SENIOR SERVICES CONTRACT (\$60,000 BASE PLUS 5% 2020-2021 ESCALATION) | | 61,200 | 61,200 | 64,260 | | |
| CONTRACTUAL | | 60,000 | 61,200 | 61,200 | 64,260 | 5.00 | 3,060 |
| COMMODITIES | | | | | | | |
| 01-0705-5-707000 | MEAL SUPPLIES | | 150 | | | | |
| COMMODITIES | | | 150 | | | | |
| Totals for DEPT 0705 - SENIOR PROGRAMS | | 60,150 | 61,200 | 61,200 | 64,260 | 5.00 | 3,060 |

BUDGET DETAIL

GENERAL FUND, MISC. COST CENTERS*

| Miscellaneous Cost Centers | Actual | Budget | Estimate | Budget | % Change | % Change |
|--------------------------------|---------------------|-------------------|---------------------|---------------------|-------------|-------------|
| | 2018-2019 | 2019-2020 A | 2019-2020 B | 2020-2021 C | A to C | B to C |
| Salaries & Wages | \$ 52,500 | \$ 56,700 | \$ 53,925 | \$ 56,700 | 0.0% | 5.1% |
| Employee Benefits | \$ 4,016 | \$ 4,338 | \$ 4,125 | \$ 4,338 | 0.0% | 5.2% |
| Contractual | \$ 667,328 | \$ 471,675 | \$ 512,495 | \$ 473,079 | 0.3% | -7.7% |
| Utilities | \$ 114,696 | \$ 7,100 | \$ 7,100 | \$ 7,100 | 0.0% | 0.0% |
| Commodities | \$ 404,584 | \$ 207,101 | \$ 210,450 | \$ 219,011 | 5.8% | 4.1% |
| Repairs & Maintenance | \$ 198,160 | \$ 218,022 | \$ 218,165 | \$ 292,026 | 33.9% | 33.9% |
| Total Operating Expense | \$ 1,441,284 | \$ 964,936 | \$ 1,006,260 | \$ 1,052,254 | 9.0% | 4.6% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | - | - |
| Total Department | \$ 1,441,284 | \$ 964,936 | \$ 1,006,260 | \$ 1,052,254 | 9.0% | 4.6% |

Miscellaneous Cost Centers



*Miscellaneous cost centers include Emergency Management Agency, Boards and Commissions, Central Business District Parking, Community Organizations, Public Buildings, and Information Technology (not used in FY 2019-2020 or FY 2020-2021).



2018-19 2019-20 2019-20 2020-21 2020-21 2020-21
 ACTIVITY APPROVED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

| GL NUMBER | DESCRIPTION | | | | | |
|---|--------------------------------|--------------|--------------|--------------|--------------|--------------|
| DEPT 1000 - EMERGENCY MANAGEMENT AGENCY | | | | | | |
| UTILITIES | | | | | | |
| 01-1000-4-708000 | ELECTRICITY | | 100 | 100 | 100 | |
| | ELECTRICITY FOR SIRENS | | 100 | 100 | 100 | |
| UTILITIES | | | 100 | 100 | 100 | |
| COMMODITIES | | | | | | |
| 01-1000-5-717000 | COMPUTER EQUIPMENT & SUPPLIES | | 300 | 300 | 300 | |
| | EOC COMPUTER MAINTENANCE | | 300 | 300 | 300 | |
| 01-1000-5-723000 | OFFICE SUPPLIES | | 125 | 125 | 125 | |
| | OFFICE SUPPLIES MISCELLANEOUS | | 125 | 125 | 125 | |
| 01-1000-5-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | 604 | 1,185 | 1,185 | 1,295 | 9.28 |
| | 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 | 725 | |
| | GL # FOOTNOTE TOTAL: | | 1,185 | 1,185 | 1,295 | |
| COMMODITIES | | 604 | 1,610 | 1,610 | 1,720 | 6.83 |
| REPAIRS & MAINTENANCE | | | | | | |
| 01-1000-7-715000 | MAINTENANCE OTHER EQUIPMENT | 4,419 | 4,500 | 5,500 | 5,000 | 11.11 |
| | EARLY WARNING SIREN REPAIRS | | 4,500 | 5,500 | 5,000 | |
| REPAIRS & MAINTENANCE | | 4,419 | 4,500 | 5,500 | 5,000 | 11.11 |
| Totals for DEPT 1000 - EMERGENCY MANAGEMENT AGENCY | | 5,023 | 6,210 | 7,210 | 6,820 | 9.82 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|--|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 1200 - LEGISLATIVE BDS & COMMITTEES | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-1200-1-701000 | SALARIES - VILLAGE BOARD | 45,600 | 49,200 | 47,100 | 49,200 | | |
| 01-1200-1-770000 | APPEARANCE REVIEW COMMITTEE | 975 | 1,300 | 975 | 1,300 | | |
| 01-1200-1-775000 | PLAN COMMISSION/ZONE BD APPEALS | 5,925 | 6,200 | 5,850 | 6,200 | | |
| SALARIES & WAGES | | 52,500 | 56,700 | 53,925 | 56,700 | | |
| EMPLOYEE BENEFITS | | | | | | | |
| 01-1200-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 4,016 | 4,338 | 4,125 | 4,338 | | |
| EMPLOYEE BENEFITS | | 4,016 | 4,338 | 4,125 | 4,338 | | |
| CONTRACTUAL | | | | | | | |
| 01-1200-3-728000 | TECHNICAL SERVICE | 5,667 | 11,125 | 12,245 | 12,245 | 10.07 | 1,120 |
| | PUBLIC NOTICES | | 3,000 | 3,000 | 3,000 | | |
| | BOARD MEETING VIDEO STORAGE-CIVIC PLUS | | 3,125 | 4,245 | 4,245 | | |
| | PROFESSIONAL SERVICES | | 5,000 | 5,000 | 5,000 | | |
| | GL # FOOTNOTE TOTAL: | | 11,125 | 12,245 | 12,245 | | |
| CONTRACTUAL | | 5,667 | 11,125 | 12,245 | 12,245 | 10.07 | 1,120 |
| COMMODITIES | | | | | | | |
| 01-1200-5-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | 18,924 | 20,651 | 20,651 | 21,951 | 6.30 | 1,300 |
| | 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 | 2,300 | | |
| | 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 | 2,284 | 1,000 | 4,600 | 3,000 | 200.00 | 2,000 |
| 01-1200-5-774000 | HISTORIC PRESERVATION COMMISSION | 667 | 340 | 340 | 340 | | |
| 01-1200-5-798000 | BUSINESS APPRECIATION BREAKFAST | 1,788 | 2,000 | 1,828 | 2,000 | | |
| 01-1200-5-799000 | MISCELLANEOUS | 6,283 | 11,000 | 11,000 | 11,000 | | |
| | MISCELLANEOUS | | 1,000 | 1,000 | 1,000 | | |
| | ARTS COMMISSION | | 10,000 | 10,000 | 10,000 | | |
| | GL # FOOTNOTE TOTAL: | | 11,000 | 11,000 | 11,000 | | |
| COMMODITIES | | 29,946 | 34,991 | 38,419 | 38,291 | 9.43 | 3,300 |
| Totals for DEPT 1200 - LEGISLATIVE BDS & COMMITTEES | | 92,129 | 107,154 | 108,714 | 111,574 | 4.12 | 4,420 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|-------------------------------------|--------------------------------|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 1300 - LEGAL | | | | | | | |
| CONTRACTUAL | | | | | | | |
| 01-1300-3-776000 | VILLAGE ATTORNEY-GEN REPRESENT | 171,981 | 250,000 | 200,000 | 240,000 | (4.00) | (10,000) |
| 01-1300-3-777000 | VILLAGE PROSECUTOR | 60,518 | 65,000 | 65,000 | 65,000 | | |
| 01-1300-3-778000 | LABOR COUNSEL | 37,653 | 35,000 | 35,000 | 35,000 | | |
| 01-1300-3-779000 | LITIGATION | 84,309 | 40,000 | 140,000 | 50,000 | 25.00 | 10,000 |
| 01-1300-3-781000 | ADMINISTRATIVE ADJUDICATOR | 4,845 | 5,000 | 5,000 | 5,000 | | |
| 01-1300-3-799000 | OTHER LEGAL | 3,814 | 7,500 | 3,500 | 7,500 | | |
| CONTRACTUAL | | 363,120 | 402,500 | 448,500 | 402,500 | | |
| Totals for DEPT 1300 - LEGAL | | 363,120 | 402,500 | 448,500 | 402,500 | | |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 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 | 4,922 | 5,000 | 5,000 | 5,000 | | |
| UTILITIES | | 4,922 | 5,000 | 5,000 | 5,000 | | |
| COMMODITIES | | | | | | | |
| 01-1500-5-706000 | MATERIALS AND SUPPLIES | | 199 | | | | |
| COMMODITIES | | | 199 | | | | |
| REPAIRS & MAINTENANCE | | | | | | | |
| 01-1500-7-712000 | MAINTENANCE BUILDING | 60,004 | 50,200 | 50,200 | 122,700 | 144.42 | 72,500 |
| | ELEVATOR MAINTENANCE-CONTRACT & INSPECTION | | 9,500 | 9,500 | 12,000 | | |
| | MISC OTHER MAINTENANCE | | 2,000 | 2,000 | 2,000 | | |
| | LIGHT BULBS | | 500 | 500 | 500 | | |
| | SPRINKLER SYSTEM INSPECTION & FIRE EXTINGUISHER MAINT | | 700 | 700 | 700 | | |
| | CODE BLUE REPLACE | | 2,900 | 2,900 | 2,900 | | |
| | CODE BLUE REPAIRS | | 500 | 500 | 500 | | |
| | ANNUAL MAINTENANCE - LAKE STREET AND CHURCH STREET PARKING GARAGES | | 30,000 | 30,000 | 100,000 | | |
| | 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: | | 50,200 | 50,200 | 122,700 | | |
| 01-1500-7-713000 | MAINTENANCE PARKING LOTS | 23,341 | 38,547 | 37,640 | 28,205 | (26.83) | (10,342) |
| | LANDSCAPE CHURCH STREET GARAGE | | 6,505 | 6,505 | 5,460 | | |
| | LANDSCAPE LAKE STREET GARAGE | | 3,448 | 3,448 | 2,370 | | |
| | SNOW REMOVAL | | 9,000 | 9,000 | 11,500 | | |
| | REPLACEMENT PLANTS | | 1,000 | 443 | 1,000 | | |
| | IRRIGATION SYSTEM | | 350 | 0 | 350 | | |
| | TRASH ENCLOSURE & SIDEWALK/ALLEYWAY CLEANING | | 3,000 | 3,000 | 7,525 | | |
| | CHURCH STREET GARAGE RAISED PLANTERS | | 1,244 | 1,244 | 0 | | |
| | TRASH ENCLOSURE DOORS - VILLAGE HALL LOT | | 14,000 | 14,000 | 0 | | |
| | GL # FOOTNOTE TOTAL: | | 38,547 | 37,640 | 28,205 | | |
| REPAIRS & MAINTENANCE | | 83,345 | 88,747 | 87,840 | 150,905 | 70.04 | 62,158 |
| Totals for DEPT 1500 - CENTRAL BUSINESS DST PARKING | | 89,026 | 93,747 | 92,840 | 155,905 | 66.30 | 62,158 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 1600 - COMMUNITY ORGAN/ACTIVITIES | | | | | | | |
| CONTRACTUAL | | | | | | | |
| 01-1600-3-750000 | DIAL-A-RIDE | 2,277 | 3,000 | 3,000 | 3,000 | | |
| | DECREASE DUE TO TEMPORARY LCCTSC GRANT | | 3,000 | 3,000 | 3,000 | | |
| 01-1600-3-767000 | MOSQUITO CONTROL | 39,300 | 45,600 | 39,300 | 45,600 | | |
| | MOSQUITO CONTROL PLUS TWO OPTIONAL SPRAYS | | 45,600 | 39,300 | 45,600 | | |
| CONTRACTUAL | | 41,577 | 48,600 | 42,300 | 48,600 | | |
| COMMODITIES | | | | | | | |
| 01-1600-5-754000 | NO IL SPECIAL RECREATION ASSN | 146,695 | 148,000 | 148,000 | 148,000 | | |
| 01-1600-5-761000 | SPECIAL EVENTS | 17,840 | 18,800 | 18,670 | 24,800 | 31.91 | 6,000 |
| | FIREWORKS | | 18,500 | 18,370 | 23,500 | | |
| | MISC | | 300 | 300 | 300 | | |
| | GO LIBERTYVILLE WALK | | 0 | 0 | 1,000 | | |
| | GL # FOOTNOTE TOTAL: | | 18,800 | 18,670 | 24,800 | | |
| 01-1600-5-799000 | MISCELLANEOUS | | | | 2,500 | | 2,500 |
| | 211 SERVICE | | 0 | 0 | 2,500 | | |
| COMMODITIES | | 164,535 | 166,800 | 166,670 | 175,300 | 5.10 | 8,500 |
| Totals for DEPT 1600 - COMMUNITY ORGAN/ACTIVITIES | | 206,112 | 215,400 | 208,970 | 223,900 | 3.95 | 8,500 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2019-20 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|---|--|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| DEPT 1700 - PUBLIC BUILDINGS | | | | | | |
| CONTRACTUAL | | | | | | |
| 01-1700-3-721000 | INTERGOVMTAL RISK MGMT AGENCY | 5,128 | 9,450 | 9,450 | 9,734 | 3.01 284 |
| CONTRACTUAL | | 5,128 | 9,450 | 9,450 | 9,734 | 3.01 284 |
| UTILITIES | | | | | | |
| 01-1700-4-709000 | NORTH SHORE GAS | 1,706 | 2,000 | 2,000 | 2,000 | |
| UTILITIES | | 1,706 | 2,000 | 2,000 | 2,000 | |
| COMMODITIES | | | | | | |
| 01-1700-5-706000 | MATERIALS AND SUPPLIES | 476 | 500 | 500 | 500 | |
| | EQUIPMENT AND TOOLS FOR FACILITIES MANAGER | | 500 | 500 | 500 | |
| 01-1700-5-752000 | UNIFORMS | | 300 | 351 | 300 | |
| | UNIFORMS FOR FACILITIES MANAGER | | 300 | 351 | 300 | |
| 01-1700-5-799000 | MISCELLANEOUS | 401 | 2,900 | 2,900 | 2,900 | |
| COMMODITIES | | 877 | 3,700 | 3,751 | 3,700 | |
| REPAIRS & MAINTENANCE | | | | | | |
| 01-1700-7-712000 | MAINTENANCE - VILLAGE HALL | 30,590 | 38,215 | 38,265 | 40,278 | 5.40 2,063 |
| | JANITORIAL SERVICE | | 13,227 | 13,227 | 13,500 | |
| | HVAC MAINTENANCE | | 4,000 | 4,000 | 4,000 | |
| | FIRE SPRINKLER/EXTINGUISHER/ALARM | | 1,200 | 1,200 | 1,200 | |
| | PEST CONTROL | | 750 | 800 | 800 | |
| | JANITORIAL & MAINTENANCE SUPPLIES | | 1,500 | 1,500 | 1,600 | |
| | OTHER REPAIRS, FLAGS(240) | | 2,000 | 2,000 | 2,000 | |
| | ELEVATOR MAINTENANCE | | 3,538 | 3,538 | 3,540 | |
| | CONTRACTUAL SERVICES | | 12,000 | 12,000 | 12,000 | |
| | LAWN MOWING CONTRACTUAL | | 0 | 0 | 1,638 | |
| | GL # FOOTNOTE TOTAL: | | 38,215 | 38,265 | 40,278 | |
| 01-1700-7-713000 | MAINTENANCE - SCHERTZ BLDG | 78,896 | 85,632 | 85,632 | 94,887 | 10.81 9,255 |
| | JANITORIAL SERVICE | | 42,694 | 42,694 | 43,550 | |
| | HVAC MAINTENANCE | | 10,000 | 10,000 | 10,000 | |
| | FIRE SPRINKLER/EXTINGUISHER/ALARM MAINTENANCE | | 1,200 | 1,200 | 1,200 | |
| | JANITORIAL MAINTENANCE SUPPLIES | | 2,800 | 2,800 | 2,900 | |
| | OTHER REPAIRS (FLAGS,240) | | 4,000 | 4,000 | 4,000 | |
| | ELEVATOR MAINTENANCE | | 3,538 | 3,538 | 3,540 | |
| | PEST CONTROL | | 900 | 900 | 1,000 | |
| | CONTRACTUAL SERVICES | | 14,000 | 14,000 | 14,000 | |
| | REPLACE GARBAGE ENCLOSURE | | 6,500 | 6,500 | 0 | |
| | BRICK REPAIR (FRONT OF SCHERTZ BUILDING) | | 0 | 0 | 4,500 | |
| | POLICE REAR SERVICE DOOR REPLACEMENT | | 0 | 0 | 3,500 | |
| | LANDSCAPE MOWING CONTRACTUAL | | 0 | 0 | 6,697 | |
| | GL # FOOTNOTE TOTAL: | | 85,632 | 85,632 | 94,887 | |
| 01-1700-7-714000 | MAINTENANCE VEHICLES | 910 | 928 | 928 | 956 | 3.02 28 |
| REPAIRS & MAINTENANCE | | 110,396 | 124,775 | 124,825 | 136,121 | 9.09 11,346 |
| TRANSFERS | | | | | | |
| 01-1700-8-786000 | TRANSFER TO VEHICLE REPLACEMENT FUND | 1,000,000 | | | | |
| 01-1700-8-789000 | TRANSFER BLDG IMPROVEMT FD | 300,000 | | | | |
| TRANSFERS | | 1,300,000 | | | | |
| Totals for DEPT 1700 - PUBLIC BUILDINGS | | 1,418,107 | 139,925 | 140,026 | 151,555 | 8.31 11,630 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2019-20 REQUESTED BUDGET | 2020-21 REQUESTED BUDGET | 2020-21 % CHANGE | 2020-21 REQUESTED AMT | 2020-21 REQUESTED CHANGE |
|--|------------------------------|--|----------------------------------|--------------------------------|--------------------------------|---------------------|-----------------------------|--------------------------------|
| DEPT 2100 - INFORMATION TECHNOLOGY | | | | | | | | |
| CONTRACTUAL | | | | | | | | |
| 01-2100-3-728000 | CONSULTING SERVICES | | 251,276 | | | | | |
| CONTRACTUAL | | | 251,276 | | | | | |
| UTILITIES | | | | | | | | |
| 01-2100-4-711000 | WIRELESS SERVICE | | 38,637 | | | | | |
| 01-2100-4-719000 | INTERNET ACCESS | | 69,431 | | | | | |
| UTILITIES | | | 108,068 | | | | | |
| COMMODITIES | | | | | | | | |
| 01-2100-5-706000 | MATERIALS AND SUPPLIES | | 2,908 | | | | | |
| 01-2100-5-729000 | SOFTWARE, LICENSING, UPDATES | | 97,096 | | | | | |
| 01-2100-5-730000 | WEB PAGE SERVICES | | 10,619 | | | | | |
| 01-2100-5-799000 | MISCELLANEOUS | | 4,919 | | | | | |
| COMMODITIES | | | 115,542 | | | | | |
| CAPITAL | | | | | | | | |
| 01-2100-6-790000 | CAPITAL OUTLAY | | 92,881 | | | | | |
| CAPITAL | | | 92,881 | | | | | |
| Totals for DEPT 2100 - INFORMATION TECHNOLOGY | | | 567,767 | | | | | |

BUDGET DETAIL

CONCORD SPECIAL SERVICE AREA FUND

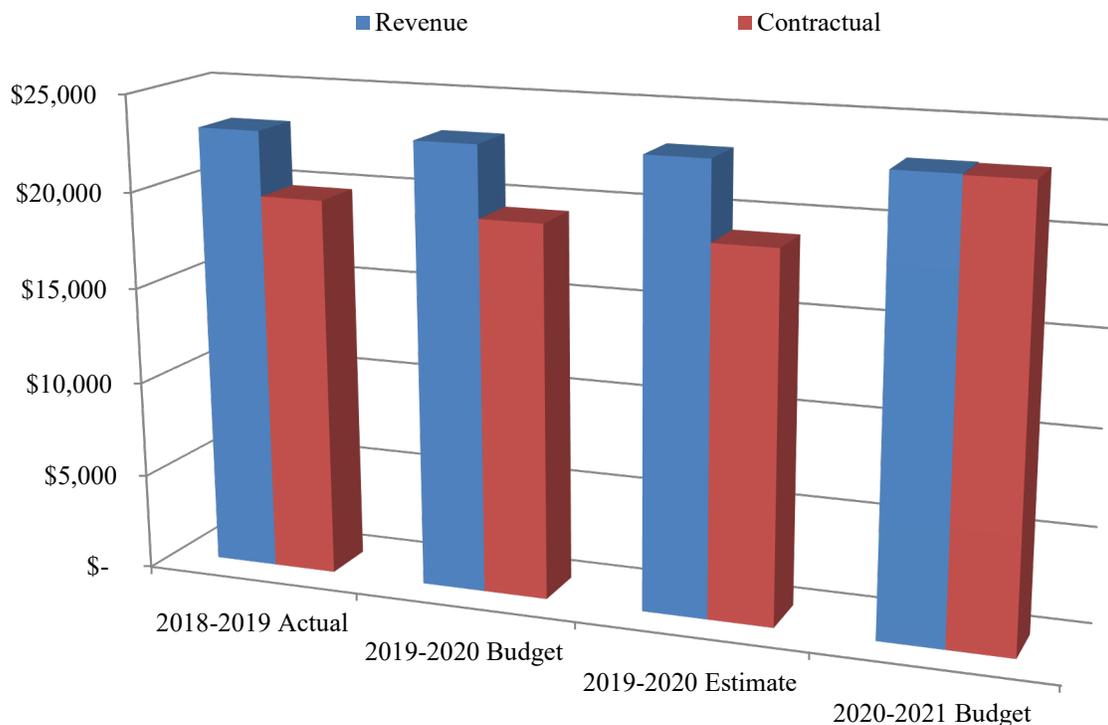
Fund Description: Accounts for the operation, upkeep, maintenance, and repair of the stormwater detention facility, signage, fencing, and landscaping with the Concord subdivision.

| Concord Special Service Area | Actual 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
|------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|

| Operating | | | | | | |
|-----------------------------|-------------|-------------|-------------|-------------|--------|--------|
| Revenue | \$ 23,087 | \$ 23,090 | \$ 23,090 | \$ 23,090 | 0.0% | 0.0% |
| Expenses | \$ (19,740) | \$ (19,385) | \$ (19,030) | \$ (23,040) | 18.9% | 21.1% |
| Net Operating Income (loss) | \$ 3,347 | \$ 3,705 | \$ 4,060 | \$ 50 | -98.7% | -98.8% |
| Operating Expense Detail | | | | | | |
| Contractual | \$ 19,740 | \$ 19,385 | \$ 19,030 | \$ 23,040 | 18.9% | 21.1% |
| | \$ 19,740 | \$ 19,385 | \$ 19,030 | \$ 23,040 | | |

| | | | | | | |
|------------------------|-----------|-----------|-----------|-----------|--------|--------|
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | - | - |
| Total Fund Expense | \$ 19,740 | \$ 19,385 | \$ 19,030 | \$ 23,040 | 18.9% | 21.1% |
| Net Fund Income (loss) | \$ 3,347 | \$ 3,705 | \$ 4,060 | \$ 50 | -98.7% | -98.8% |

Concord Special Service Area





2018-19 2019-20 2019-20 2020-21 2020-21 2020-21
 ACTIVITY APPROVED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

| GL NUMBER | DESCRIPTION | | | | | | |
|---|--|---------------|---------------|---------------|---------------|--------------|--------------|
| FUND 02 - CONCORD SPECIAL SERVICE AREA | | | | | | | |
| REVENUES | | | | | | | |
| 02-0000-0-601000 | PROPERTY TAXES | 23,077 | 23,040 | 23,040 | 23,040 | | |
| 02-0000-0-690000 | INTEREST REVENUE | 10 | 50 | 50 | 50 | | |
| TOTAL REVENUES | | 23,087 | 23,090 | 23,090 | 23,090 | | |
| APPROPRIATIONS | | | | | | | |
| CONTRACTUAL | | | | | | | |
| 02-0000-0-728000 | ADMINISTRATION FEES | 1,275 | 1,275 | 1,275 | 1,275 | | |
| 02-0000-0-780000 | RETENTION POND MAINT | 5,522 | 5,000 | 4,645 | 7,321 | 46.42 | 2,321 |
| 02-0000-0-781000 | LANDSCAPING | 7,803 | 8,110 | 8,110 | 11,944 | 47.27 | 3,834 |
| | CONCORD AT INTERLAKEN SPECIAL SERVICE AREA (SSA) | | 5,755 | 5,755 | 11,944 | | |
| | WINCHESTER ROAD (PART OF SSA) | | 905 | 905 | 0 | | |
| | CONCORD AT INTERLAKEN (SSA) - 2ND SHRUB PRUNING OPTION | | 792 | 792 | 0 | | |
| | LUCERNE ENTRANCE | | 658 | 658 | 0 | | |
| | GL # FOOTNOTE TOTAL: | | 8,110 | 8,110 | 11,944 | | |
| CONTRACTUAL | | 14,600 | 14,385 | 14,030 | 20,540 | 42.79 | 6,155 |
| 02-0000-0-799000 | MISCELLANEOUS EXPENSE | 5,140 | 5,000 | 5,000 | 2,500 | (50.00) | (2,500) |
| | FENCE REPAIRS | | 0 | 2,500 | 0 | | |
| | MISCELLANEOUS/RESERVE | | 0 | 2,500 | 2,500 | | |
| | GL # FOOTNOTE TOTAL: | | | 5,000 | 2,500 | | |
| TOTAL APPROPRIATIONS | | 19,740 | 19,385 | 19,030 | 23,040 | 18.85 | 3,655 |

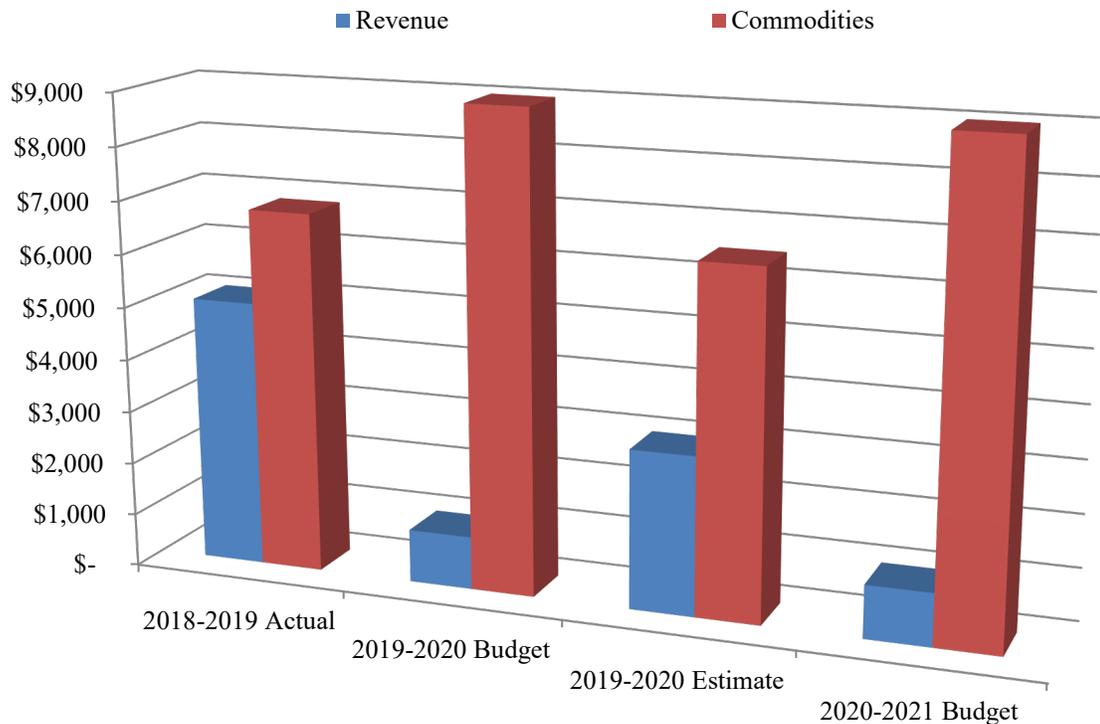
BUDGET DETAIL

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 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|---------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Operating | | | | | | |
| Revenue | \$ 5,048 | \$ 1,000 | \$ 3,000 | \$ 1,000 | 0.0% | -66.7% |
| Expenses | \$ (6,818) | \$ (9,000) | \$ (6,500) | \$ (9,000) | 0.0% | 38.5% |
| Net Operating Income (loss) | \$ (1,770) | \$ (8,000) | \$ (3,500) | \$ (8,000) | 0.0% | 128.6% |
| Operating Expense Detail | | | | | | |
| Commodities | \$ 6,818 | \$ 9,000 | \$ 6,500 | \$ 9,000 | 0.0% | 38.5% |
| | \$ 6,818 | \$ 9,000 | \$ 6,500 | \$ 9,000 | | |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | - | - |
| Total Fund Expense | \$ 6,818 | \$ 9,000 | \$ 6,500 | \$ 9,000 | 0.0% | 38.5% |
| Net Fund Income (loss) | \$ (1,770) | \$ (8,000) | \$ (3,500) | \$ (8,000) | 0.0% | 128.6% |

Fire Fund





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---------------------------------|-----------------------------|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 04 - FIRE FUND | | | | | | | |
| REVENUES | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| 04-0000-5-632000 | DONATIONS | 5,048 | 1,000 | 3,000 | 1,000 | | |
| | DONATIONS | | 1,000 | 3,000 | 1,000 | | |
| CHARGES FOR SERVICES | | 5,048 | 1,000 | 3,000 | 1,000 | | |
| TOTAL ESTIMATED REVENUES | | 5,048 | 1,000 | 3,000 | 1,000 | | |
| APPROPRIATIONS | | | | | | | |
| COMMODITIES | | | | | | | |
| 04-0000-5-725000 | SODA PURCHASE | 212 | | | | | |
| 04-0000-5-726000 | ANTIQUE FIRE TRUCK REPAIRS | | 2,000 | 500 | 2,000 | | |
| | FIRE TRUCK REPAIRS | | 2,000 | 500 | 2,000 | | |
| 04-0000-5-799000 | EMS SUPPLIES | 6,606 | 7,000 | 6,000 | 7,000 | | |
| | MEDICAL EQUIPMENT PURCHASES | | 7,000 | 6,000 | 7,000 | | |
| COMMODITIES | | 6,818 | 9,000 | 6,500 | 9,000 | | |
| TOTAL APPROPRIATIONS | | 6,818 | 9,000 | 6,500 | 9,000 | | |

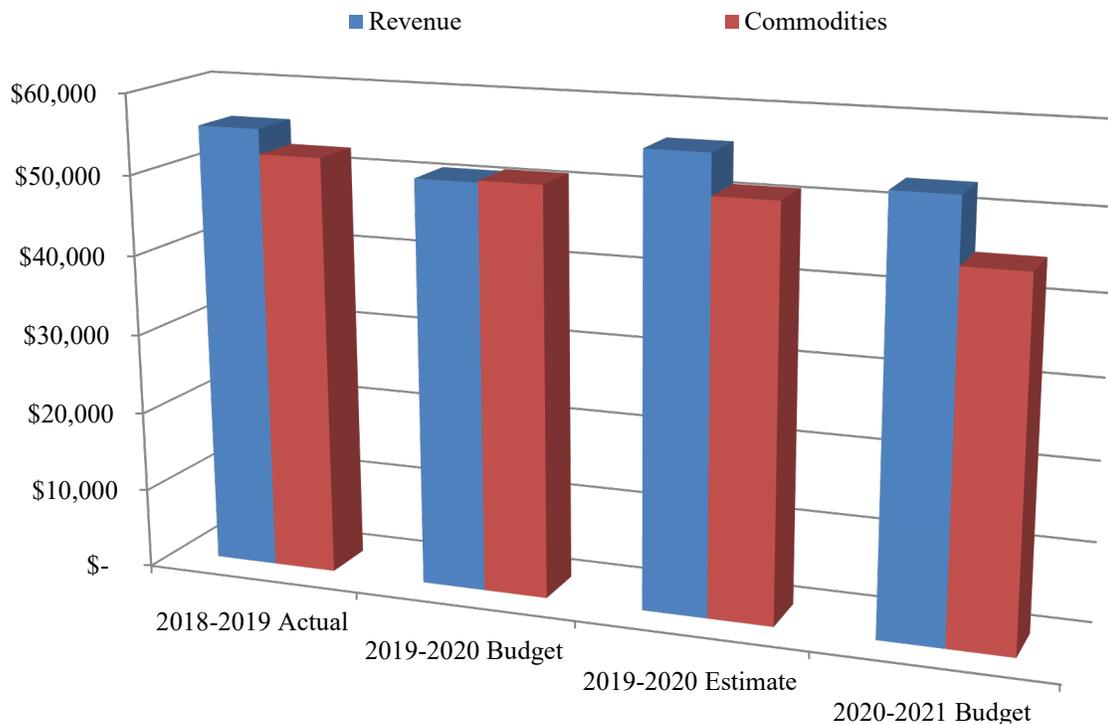
BUDGET DETAIL

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 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|---------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Operating | | | | | | |
| Revenue | \$ 55,524 | \$ 50,750 | \$ 55,996 | \$ 53,000 | 4.4% | -5.4% |
| Expenses | \$ (52,444) | \$ (51,000) | \$ (51,000) | \$ (45,000) | -11.8% | -11.8% |
| Net Operating Income (loss) | \$ 3,080 | \$ (250) | \$ 4,996 | \$ 8,000 | -3300.0% | 60.1% |
| Operating Expense Detail | | | | | | |
| Commodities | \$ 52,444 | \$ 51,000 | \$ 51,000 | \$ 45,000 | -11.8% | -11.8% |
| | \$ 52,444 | \$ 51,000 | \$ 51,000 | \$ 45,000 | | |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | - | - |
| Total Fund Expense | \$ 52,444 | \$ 51,000 | \$ 51,000 | \$ 45,000 | -11.8% | -11.8% |
| Net Fund Income (loss) | \$ 3,080 | \$ (250) | \$ 4,996 | \$ 8,000 | -3300.0% | 60.1% |

Foreign Fire Insurance Tax Fund





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---|------------------------------|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 05 - FOREIGN FIRE INSURANCE TAX | | | | | | | |
| REVENUES | | | | | | | |
| 05-0000-0-617000 | FOREIGN FIRE TAX | 53,660 | 50,000 | 54,746 | 52,000 | 4.00 | 2,000 |
| 05-0000-0-690000 | INTEREST REVENUE | 1,864 | 750 | 1,250 | 1,000 | 33.33 | 250 |
| TOTAL REVENUES | | 55,524 | 50,750 | 55,996 | 53,000 | 4.43 | 2,250 |
| APPROPRIATIONS | | | | | | | |
| 05-0000-0-790000 | FIRE FIGHTING/EMER MED EQUIP | 52,444 | 51,000 | 51,000 | 35,000 | (31.37) | (16,000) |
| 05-0000-0-799000 | EMS SUPPLIES | | | | 10,000 | | 10,000 |
| TOTAL APPROPRIATIONS | | 52,444 | 51,000 | 51,000 | 45,000 | (11.76) | (6,000) |

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 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|--|------------------|-----------------------|-------------------------|-----------------------|--------------------|--------------------|
|--|------------------|-----------------------|-------------------------|-----------------------|--------------------|--------------------|

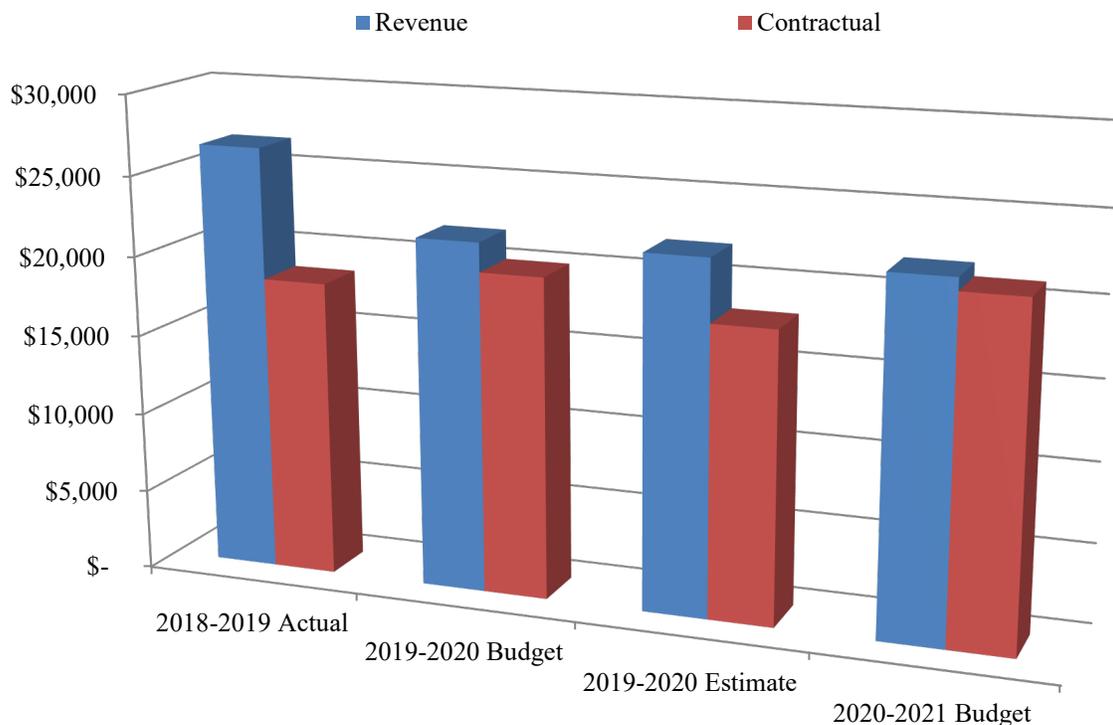
| Operating | | | | | | |
|-----------------------------|-------------|-------------|-------------|-------------|--------|--------|
| Revenue | \$ 26,658 | \$ 21,840 | \$ 21,990 | \$ 21,940 | 0.5% | -0.2% |
| Expenses | \$ (18,519) | \$ (20,034) | \$ (18,100) | \$ (21,140) | 5.5% | 16.8% |
| Net Operating Income (loss) | \$ 8,139 | \$ 1,806 | \$ 3,890 | \$ 800 | -55.7% | -79.4% |
| Operating Expense Detail | | | | | | |
| Contractual | \$ 18,519 | \$ 20,034 | \$ 18,100 | \$ 21,140 | 5.5% | 16.8% |
| | \$ 18,519 | \$ 20,034 | \$ 18,100 | \$ 21,140 | | |

| | | | | | | |
|----------------|------|------|------|------|---|---|
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | - | - |
|----------------|------|------|------|------|---|---|

| | | | | | | |
|--------------------|-----------|-----------|-----------|-----------|------|-------|
| Total Fund Expense | \$ 18,519 | \$ 20,034 | \$ 18,100 | \$ 21,140 | 5.5% | 16.8% |
|--------------------|-----------|-----------|-----------|-----------|------|-------|

| | | | | | | |
|------------------------|----------|----------|----------|--------|--------|--------|
| Net Fund Income (loss) | \$ 8,139 | \$ 1,806 | \$ 3,890 | \$ 800 | -55.7% | -79.4% |
|------------------------|----------|----------|----------|--------|--------|--------|

Timber Creek Special Service Area Fund





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 06 - TIM/CREEK SPECIAL SERVICE AREA | | | | | | | |
| REVENUES | | | | | | | |
| 06-0000-0-601000 | TAXES | 25,415 | 21,140 | 21,140 | 21,140 | | |
| 06-0000-0-690000 | INTEREST REVENUE | 1,243 | 700 | 850 | 800 | 14.29 | 100 |
| TOTAL REVENUES | | 26,658 | 21,840 | 21,990 | 21,940 | 0.46 | 100 |
| APPROPRIATIONS | | | | | | | |
| CONTRACTUAL | | | | | | | |
| 06-0000-0-728000 | ADMINISTRATION FEES | 1,275 | 1,275 | 1,275 | 1,275 | | |
| 06-0000-0-780000 | RETENTION POND MAINT | 5,926 | 7,200 | 7,741 | 8,306 | 15.36 | 1,106 |
| 06-0000-0-781000 | LANDSCAPING | 7,448 | 7,559 | 7,559 | 7,559 | | |
| | TIMBER CREEK SPECIAL SERVICE AREA (SSA) | | 7,534 | 7,534 | 7,534 | | |
| | TIMBER CREEK - PERENNIALS FOR POND AERATORS | | 25 | 25 | 25 | | |
| | GL # FOOTNOTE TOTAL: | | 7,559 | 7,559 | 7,559 | | |
| CONTRACTUAL | | 14,649 | 16,034 | 16,575 | 17,140 | 6.90 | 1,106 |
| 06-0000-0-799000 | MISCELLANEOUS | 3,870 | 4,000 | 1,525 | 4,000 | | |
| TOTAL APPROPRIATIONS | | 18,519 | 20,034 | 18,100 | 21,140 | 5.52 | 1,106 |

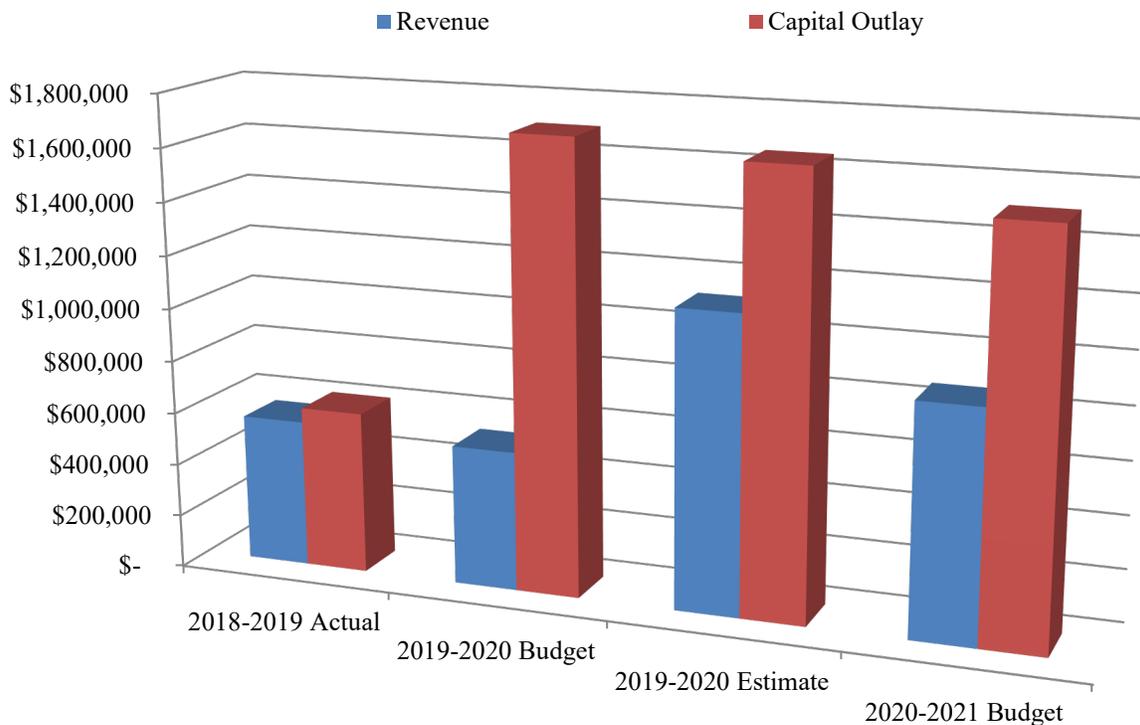
BUDGET DETAIL

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 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|---------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Operating | | | | | | |
| Revenue | \$ 558,212 | \$ 527,954 | \$ 1,120,237 | \$ 866,667 | 64.2% | -22.6% |
| Expenses | \$ - | \$ - | \$ - | \$ - | - | - |
| Net Operating Income (loss) | \$ 558,212 | \$ 527,954 | \$ 1,120,237 | \$ 866,667 | 64.2% | -22.6% |
| Operating Expense Detail | | | | | | |
| Not Applicable | \$ - | \$ - | \$ - | \$ - | - | - |
| | \$ - | \$ - | \$ - | \$ - | | |
| Capital Outlay | \$ 613,868 | \$ 1,700,000 | \$ 1,650,000 | \$ 1,511,900 | -11.1% | -8.4% |
| Total Fund Expense | \$ 613,868 | \$ 1,700,000 | \$ 1,650,000 | \$ 1,511,900 | -11.1% | -8.4% |
| Net Fund Income (loss) | \$ (55,656) | \$ (1,172,046) | \$ (529,763) | \$ (645,233) | -44.9% | 21.8% |

Motor Fuel Tax Fund





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--------------------------------------|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 07 - MOTOR FUEL TAX FUND | | | | | | | |
| REVENUES | | | | | | | |
| 07-0000-0-624000 | TAX/SURCHARGE | 516,918 | 512,954 | 744,796 | 849,167 | 65.54 | 336,213 |
| | IML ESTIMATE \$25.35 * 20,315 | | 512,954 | 501,724 | 514,985 | | |
| | SUPPLEMENTAL MFT ESTIMATE \$16.45 * 20,315 PER IML (NOVEMBER, 2019) | | 0 | 243,072 | 334,182 | | |
| | GL # FOOTNOTE TOTAL: | | 512,954 | 744,796 | 849,167 | | |
| 07-0000-0-625000 | STATE REIMBURSEMENT | | | 350,441 | | | |
| 07-0000-0-690000 | INTEREST REVENUE | 41,294 | 15,000 | 25,000 | 17,500 | 16.67 | 2,500 |
| TOTAL REVENUES | | 558,212 | 527,954 | 1,120,237 | 866,667 | 64.16 | 338,713 |
| APPROPRIATIONS | | | | | | | |
| 07-0000-0-738000 | ASPHALT RESURFACING | 613,868 | 1,700,000 | 1,650,000 | 1,511,900 | (11.06) | (188,100) |
| | PHASE I ENGINEERING: ROCKLAND ROAD BRIDGE REPLACEMENT | | 200,000 | 200,000 | 0 | | |
| | PHASE 3 CONSTRUCTION ROCKLAND ROAD RECONSTRUCTION (FAU 80/20) LOCAL SHARE | | 100,000 | 100,000 | 0 | | |
| | PHASE 3 CONSTRUCTION ENGINEERING: ROCKLAND ROAD RECONSTRUCTION (FAU 80/20) LOCAL SHARE | | 350,000 | 350,000 | 0 | | |
| | PW-ST-008: ROCKLAND ROAD BRIDGE REPLACEMENT UNDERGROUND IMPROVEMENTS FOR ROCKLAND ROAD RECONSTRUCTION (FAU 80/20) LOCAL SHARE | | 50,000 | 0 | 105,000 | | |
| | PW-ST-006: ANNUAL ROAD PROGRAM - MFT SHARE | | 0 | 0 | 250,000 | | |
| | PW-ST-007: ROCKLAND ROAD RECONSTRUCTION | | 0 | 0 | 1,156,900 | | |
| | GL # FOOTNOTE TOTAL: | | 1,700,000 | 1,650,000 | 1,511,900 | | |
| TOTAL APPROPRIATIONS | | 613,868 | 1,700,000 | 1,650,000 | 1,511,900 | (11.06) | (188,100) |

BUDGET DETAIL

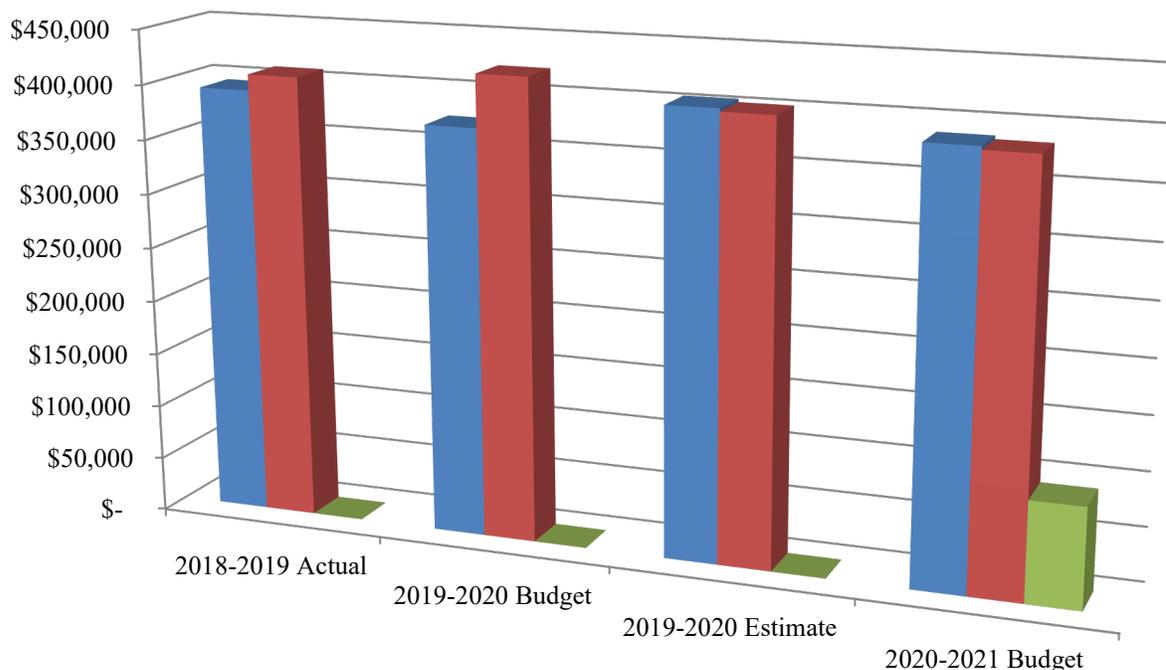
HOTEL/MOTEL TAX FUND

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 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|---------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Operating | | | | | | |
| Revenue | \$ 394,260 | \$ 374,000 | \$ 404,913 | \$ 387,500 | 3.6% | -4.3% |
| Expenses | \$ (408,882) | \$ (421,824) | \$ (402,152) | \$ (384,454) | -8.9% | -4.4% |
| Net Operating Income (loss) | \$ (14,622) | \$ (47,824) | \$ 2,761 | \$ 3,046 | -106.4% | 10.3% |
| Operating Expense Detail | | | | | | |
| Contractual | \$ 408,882 | \$ 421,824 | \$ 402,152 | \$ 384,454 | -8.9% | -4.4% |
| | \$ 408,882 | \$ 421,824 | \$ 402,152 | \$ 384,454 | | |
| Capital Outlay | \$ - | \$ - | \$ - | \$ 92,093 | 100.0% | - |
| Total Fund Expense | \$ 408,882 | \$ 421,824 | \$ 402,152 | \$ 476,547 | 13.0% | 18.5% |
| Net Fund Income (loss) | \$ (14,622) | \$ (47,824) | \$ 2,761 | \$ (89,047) | 86.2% | -3325.2% |

Hotel/Motel Tax Fund

■ Revenue ■ Contractual ■ Capital Outlay





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---------------------------------------|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 13 - HOTEL/MOTEL TAX FUND | | | | | | | |
| REVENUES | | | | | | | |
| 13-0000-0-601000 | HOTEL MOTEL TAX | 373,336 | 350,000 | 370,000 | 370,000 | 5.71 | 20,000 |
| 13-0000-0-611000 | BANNER PROGRAM | | | 16,000 | | | |
| 13-0000-0-625000 | LCCF CONTRIBUTION-LIB DAYS | 10,719 | 14,000 | 9,913 | 10,000 | (28.57) | (4,000) |
| 13-0000-0-690000 | INTEREST REVENUE | 7,805 | 5,000 | 6,500 | 5,000 | | |
| 13-0000-0-699000 | MISCELLANEOUS REVENUES | 2,400 | 5,000 | 2,500 | 2,500 | (50.00) | (2,500) |
| | SPONSORSHIPS | | 5,000 | 2,500 | 2,500 | | |
| TOTAL REVENUES | | 394,260 | 374,000 | 404,913 | 387,500 | 3.61 | 13,500 |
| APPROPRIATIONS | | | | | | | |
| 13-0000-0-701000 | LIBERTYVILLE DAYS COSTS | 21,438 | 22,000 | 19,826 | 22,000 | | |
| 13-0000-0-713000 | DOWNTOWN BEAUTIFICATION | 66,154 | 76,061 | 69,588 | 80,761 | 6.18 | 4,700 |
| | SIDEWALK CLEANING | | 5,000 | 4,950 | 5,150 | | |
| | IRRIGATION REPAIRS | | 800 | 600 | 600 | | |
| | TREE GRATE REPLACEMENT (11 GRATES IN EACH) | | 3,000 | 3,000 | 3,000 | | |
| | LANDSCAPE/STREETSCAPE MAINT | | 5,101 | 5,101 | 10,161 | | |
| | DOWNTOWN FLOWER PLANTING | | 13,210 | 13,322 | 14,599 | | |
| | TREE REPLACEMENT | | 3,000 | 2,500 | 2,000 | | |
| | GARBAGE CAN REPAIR & REHABILITATION | | 1,500 | 1,500 | 1,500 | | |
| | ROSE GARDEN SPRAYING & SUPPLIES | | 6,823 | 6,823 | 6,257 | | |
| | BENCH REPAIR (2 @ \$1500 EACH) | | 3,000 | 3,000 | 3,000 | | |
| | SNOW REMOVAL-CONTRACT FOR DOWNTOWN CLEANUP | | 20,000 | 20,000 | 20,000 | | |
| | VILLAGE ENTRANCE SIGN BEDS | | 1,088 | 1,088 | 5,494 | | |
| | SCHOOL STREET (ADD-ON) | | 796 | 796 | 0 | | |
| | MANCHESTER SQUARE (ADD-ON) | | 414 | 414 | 0 | | |
| | MILWAUKEE AVE STREETSCAPE UPGRADED ALLEY MAINTENANCE | | 1,994 | 1,994 | 0 | | |
| | PAINT FENCE/WELDING PLANT BED ENCLOSURES ON MILWAUKEE | | 6,000 | 4,500 | 9,000 | | |
| | MILWAUKEE AVENUE STREETSCAPE ALLEY POWER WASHING | | 4,335 | 0 | 0 | | |
| | GL # FOOTNOTE TOTAL: | | 76,061 | 69,588 | 80,761 | | |
| 13-0000-0-720000 | COOK HOUSE | 51,608 | 42,750 | 42,800 | 42,800 | 0.12 | 50 |
| | NORTHSHORE GAS | | 1,500 | 1,500 | 1,500 | | |
| | HVAC MAINTENANCE | | 1,500 | 1,500 | 1,500 | | |
| | MISCELLANEOUS | | 8,000 | 8,000 | 8,000 | | |
| | FIRE EXTINGUISHER | | 200 | 200 | 200 | | |
| | PEST CONTROL | | 1,350 | 1,400 | 1,400 | | |
| | ALARM & TELEPHONE | | 1,000 | 1,000 | 1,000 | | |
| | JANITORIAL SERVICE | | 1,200 | 1,200 | 1,200 | | |
| | CONTRACTUAL SERVICES (FAC MGR) | | 13,000 | 13,000 | 13,000 | | |
| | FOUNDATION REPAIRS | | 15,000 | 15,000 | 0 | | |
| | ROOF CHIMNEY FLASHING REPAIR AND FLAT ROOF AND TUCKPOINTING | | 0 | 0 | 15,000 | | |
| | GL # FOOTNOTE TOTAL: | | 42,750 | 42,800 | 42,800 | | |
| 13-0000-0-750000 | MAINSTREET LIBERTYVILLE | 10,000 | 10,000 | 10,000 | 10,000 | | |
| 13-0000-0-755000 | BANNER PROGRAM | 16,000 | 30,000 | 22,000 | 300 | (99.00) | (29,700) |
| | BANNER REPLACEMENT SOUTH ON MILWAUKEE AVE | | 30,000 | 22,000 | 300 | | |
| 13-0000-0-757000 | VILLAGE BAND | 2,396 | 3,000 | 2,654 | 3,000 | | |
| | BAND DIRECTOR | | 2,000 | 2,000 | 2,000 | | |
| | BAND SUPPLIES & EXPENSES | | 1,000 | 654 | 1,000 | | |
| | GL # FOOTNOTE TOTAL: | | 3,000 | 2,654 | 3,000 | | |
| 13-0000-0-759000 | TOURISM PROMOTIONS | 52,210 | 56,400 | 55,880 | 57,280 | 1.56 | 880 |
| | LCVB KIOSK/MAP/GUIDE/SOCIAL MEDIA CAMPAIGN | | 8,700 | 8,400 | 8,500 | | |
| | DINING GUIDE PRINTING | | 5,600 | 5,600 | 5,850 | | |
| | GLMV MAP/GUIDE/MAGAZINE | | 700 | 695 | 710 | | |
| | HOTEL BROCHURE RACK SPACE | | 6,500 | 6,685 | 6,820 | | |
| | 60048 PROMOTIONS (CLINGS, HOLIDAY ADS, FLYERS, ETC) | | 3,000 | 2,500 | 3,000 | | |
| | GREAT LAKES ADVERTISING | | 1,500 | 2,000 | 2,000 | | |
| | OTHER TOURISM EFFORTS | | 400 | 0 | 400 | | |
| | ADDITIONAL DINING PROMOTION | | 30,000 | 30,000 | 30,000 | | |
| | GL # FOOTNOTE TOTAL: | | 56,400 | 55,880 | 57,280 | | |



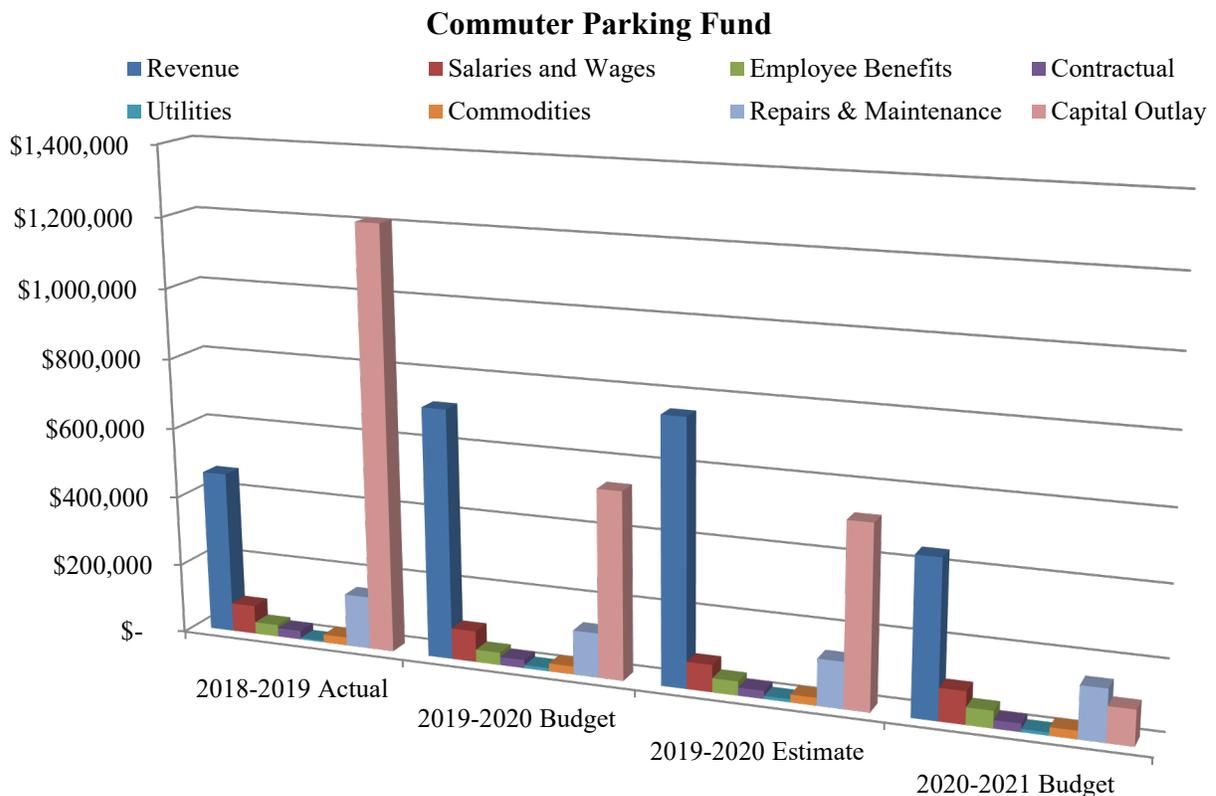
| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|-----------------------------|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| 13-0000-0-760000 | L C CONVENTION/VISITORS BUREAU | 12,075 | 12,075 | 12,075 | 12,075 | | |
| 13-0000-0-761000 | SPECIAL EVENTS | 14,947 | 18,200 | 15,791 | 18,200 | | |
| | HOLIDAY ON THE SQUARE GARLAND & BOWS | | 4,000 | 1,595 | 2,000 | | |
| | HOLIDAY WREATHS & GARLAND | | 12,600 | 12,600 | 14,400 | | |
| | MEMORIAL DAY EVENT- TENT & PROGRAM PRINTING | | 800 | 796 | 1,000 | | |
| | MUSIC LICENSE | | 800 | 800 | 800 | | |
| | GL # FOOTNOTE TOTAL: | | 18,200 | 15,791 | 18,200 | | |
| 13-0000-0-762000 | CIVIC CENTER | 95,790 | 76,038 | 76,038 | 56,538 | (25.65) | (19,500) |
| | ROOF REPAIR/REPLACEMENT | | 1,500 | 1,500 | 1,500 | | |
| | ELEVATOR MAINTENANCE | | 3,538 | 3,538 | 3,538 | | |
| | FIRE SPRINKLER/EXTINGUISHER/ALARMS MAINTENANCE | | 1,000 | 1,000 | 1,000 | | |
| | EXTERIOR MAINTENANCE & PAINTING | | 2,000 | 2,000 | 2,000 | | |
| | GENERATOR MAINTENANCE, SUPPLIES | | 1,000 | 1,000 | 1,000 | | |
| | PLUMBING, ELECTRICAL, MISC. REPAIRS | | 3,000 | 3,000 | 3,000 | | |
| | HVAC MAINTENANCE, INSPECTIONS | | 5,000 | 5,000 | 5,000 | | |
| | MISCELLANEOUS, UTILITIES, FLAGS(240), OTHER | | 4,000 | 4,000 | 4,000 | | |
| | CONTRACTUAL SERVICES (FAC MGR) | | 25,000 | 25,000 | 27,500 | | |
| | BASEMENT REPAIRS - VILLAGE SHARE | | 30,000 | 30,000 | 0 | | |
| | RAILING REPAIRS & CONCRETE REPAIRS | | 0 | 0 | 8,000 | | |
| | GL # FOOTNOTE TOTAL: | | 76,038 | 76,038 | 56,538 | | |
| 13-0000-0-770000 | SPORTS COMPLEX MARKETING | 37,060 | 40,000 | 40,000 | 40,000 | | |
| CONTRACTUAL | | | | | | | |
| 13-0000-0-781000 | ADLER CULTURAL CENTER | 29,204 | 35,300 | 35,500 | 41,500 | 17.56 | 6,200 |
| | HVAC MAINTENANCE, REPAIR | | 2,500 | 2,500 | 4,000 | | |
| | GENERAL MAINTENANCE,PAINTING,POWERWASH:SILLS [SEE AMERP BELOW] | | 2,000 | 2,000 | 2,000 | | |
| | FIRE EXTINGUISHER, ALARM MAINTENANCE | | 600 | 600 | 600 | | |
| | PEST CONTROL | | 2,200 | 2,400 | 2,400 | | |
| | MISC REPAIRS | | 3,000 | 3,000 | 3,000 | | |
| | CONTRACTUAL SERVICES (FAC MGR) | | 25,000 | 25,000 | 25,000 | | |
| | DOOR REPLACEMENT | | 0 | 0 | 4,500 | | |
| | GL # FOOTNOTE TOTAL: | | 35,300 | 35,500 | 41,500 | | |
| CONTRACTUAL | | 29,204 | 35,300 | 35,500 | 41,500 | 17.56 | 6,200 |
| CAPITAL | | | | | | | |
| 13-0000-0-790002 | ADLER CULTURAL CENTER-CAPITAL OUTLAY | | | | 62,093 | | 62,093 |
| | PW-FAC-005: ADLER CENTER - PAINT & PLASTER REPAIRS | | 0 | 0 | 29,441 | | |
| | PW-FAC-006: ADLER CENTER - WALLS & STUCCO | | 0 | 0 | 32,652 | | |
| | GL # FOOTNOTE TOTAL: | | | | 62,093 | | |
| 13-0000-0-790003 | CIVIC CENTER-CAPITAL OUTLAY | | | | 30,000 | | 30,000 |
| | PW-FAC-026: CIVIC CENTER: JOINT HVAC PROJECT | | 0 | 0 | 30,000 | | |
| CAPITAL | | | | | 92,093 | | 92,093 |
| TOTAL APPROPRIATIONS | | 408,882 | 421,824 | 402,152 | 476,547 | 12.97 | 54,723 |

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 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|---------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Operating | | | | | | |
| Revenue | \$ 465,711 | \$ 714,500 | \$ 754,004 | \$ 445,500 | -37.6% | -40.9% |
| Expenses | \$ (319,398) | \$ (306,697) | \$ (303,546) | \$ (343,884) | 12.1% | 13.3% |
| Net Operating Income (loss) | \$ 146,313 | \$ 407,803 | \$ 450,458 | \$ 101,616 | -75.1% | -77.4% |
| Operating Expense Detail | | | | | | |
| Salaries and Wages | \$ 82,548 | \$ 89,082 | \$ 77,477 | \$ 92,703 | 4.1% | 19.7% |
| Employee Benefits | \$ 33,913 | \$ 35,739 | \$ 40,159 | \$ 48,648 | 36.1% | 21.1% |
| Contractual | \$ 24,924 | \$ 23,400 | \$ 23,000 | \$ 23,400 | 0.0% | 1.7% |
| Utilities | \$ 4,328 | \$ 8,750 | \$ 8,750 | \$ 8,750 | 0.0% | 0.0% |
| Commodities | \$ 23,091 | \$ 22,800 | \$ 22,289 | \$ 23,500 | 3.1% | 5.4% |
| Repairs & Maintenance | \$ 150,594 | \$ 126,926 | \$ 131,871 | \$ 146,883 | 15.7% | 11.4% |
| | \$ 319,398 | \$ 306,697 | \$ 303,546 | \$ 343,884 | | |
| Capital Outlay | \$ 1,211,309 | \$ 534,500 | \$ 519,078 | \$ 100,000 | -81.3% | -80.7% |
| Total Fund Expense | \$ 1,530,707 | \$ 841,197 | \$ 822,624 | \$ 443,884 | -47.2% | -46.0% |
| Net Fund Income (loss) | \$ (1,064,996) | \$ (126,697) | \$ (68,620) | \$ 1,616 | -101.3% | -102.4% |





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|--|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 14 - COMMUTER PARKING FUND | | | | | | | |
| REVENUES | | | | | | | |
| 14-0000-0-636000 | LOCAL FINES | | 24,300 | 42,000 | 36,000 | | 36,000 |
| 14-0000-0-688000 | NET APPR/DEPR FAIR MKT VALUE | | 6,421 | | | | |
| 14-0000-0-690000 | INTEREST REVENUE | | 19,304 | 10,000 | 10,000 | (25.00) | (2,500) |
| 14-0000-0-699000 | MISCELLANEOUS REVENUES | | | 300,000 | 301,004 | (100.00) | (300,000) |
| | TRAIN STATION CONSTRUCTION REIMBURSEMENT FROM METRA | | 300,000 | 301,004 | 0 | | |
| CHARGES FOR SERVICES | | | | | | | |
| 14-0000-0-665000 | DOWNTOWN STATION - PERMIT FEES | | 173,110 | 169,000 | 169,000 | 0.59 | 1,000 |
| 14-0000-0-666000 | DOWNTOWN STATION - DAILY FEES | | 37,154 | 35,000 | 36,000 | 2.86 | 1,000 |
| 14-0000-0-667000 | NORTH CENTRAL STATION (137) | | 22,244 | 23,000 | 21,000 | (8.70) | (2,000) |
| 14-0000-0-668000 | PRAIRIE CROSSINGS ST. (HARRIS) | | 101,938 | 90,000 | 95,000 | 5.56 | 5,000 |
| 14-0000-0-670000 | DAILY ENVELOPE FEE | | 18,480 | 22,500 | 18,000 | (20.00) | (4,500) |
| | CHARGES FOR SERVICES | | 352,926 | 339,500 | 339,000 | 0.15 | 500 |
| INTERGOVERNMENTAL | | | | | | | |
| 14-0000-0-671000 | CONVENIENCE PASS-PRAIRIE XING | | 62,760 | 65,000 | 62,000 | (4.62) | (3,000) |
| | INTERGOVERNMENTAL | | 62,760 | 65,000 | 62,000 | (4.62) | (3,000) |
| | TOTAL REVENUES | | 465,711 | 714,500 | 754,004 | (37.65) | (269,000) |
| APPROPRIATIONS | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 14-0000-1-701000 | SALARIES | | 82,548 | 89,082 | 77,477 | 4.06 | 3,621 |
| | SALARIES & WAGES | | 82,548 | 89,082 | 77,477 | 4.06 | 3,621 |
| EMPLOYEE BENEFITS | | | | | | | |
| 14-0000-2-720000 | INSURANCE | | 17,448 | 17,569 | 23,231 | 54.80 | 9,627 |
| 14-0000-2-793000 | EMPLOYER CONTRIBUTION IMRF | | 10,505 | 11,355 | 11,355 | 26.46 | 3,005 |
| 14-0000-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | | 5,960 | 6,815 | 5,573 | 4.06 | 277 |
| | EMPLOYEE BENEFITS | | 33,913 | 35,739 | 40,159 | 36.12 | 12,909 |
| CONTRACTUAL | | | | | | | |
| 14-0000-3-721000 | INTERGOVMTAL RISK MGMT AGENCY | | 4,567 | | | | |
| 14-0000-3-729000 | SOFTWARE MAINTENANCE | | 13,757 | 16,800 | 16,400 | | |
| | TOTAL PARKING SOLUTIONS SUPPORT | | | 11,500 | 11,100 | | |
| | CARDINAL TICKETRAK SOFTWARE SUPPORT | | | 5,300 | 5,300 | | |
| | GL # FOOTNOTE TOTAL: | | | 16,800 | 16,400 | | |
| 14-0000-3-730000 | RENTAL OF LAND | | 6,600 | 6,600 | 6,600 | | |
| | CONTRACTUAL | | 24,924 | 23,400 | 23,000 | | 23,400 |
| UTILITIES | | | | | | | |
| 14-0000-4-708000 | ELECTRICITY | | 1,474 | 6,000 | 6,000 | | |
| 14-0000-4-710000 | PHONE | | 2,854 | 2,750 | 2,750 | | |
| | UTILITIES | | 4,328 | 8,750 | 8,750 | | 8,750 |
| COMMODITIES | | | | | | | |
| 14-0000-5-706000 | MATERIALS AND SUPPLIES | | 4,100 | 4,800 | 5,128 | 14.58 | 700 |
| | PARKING CITATIONS, ENVELOPES, TAGS | | | 4,800 | 5,128 | | |
| 14-0000-5-736000 | CREDIT CARD FEES | | 17,078 | 16,000 | 15,161 | | |
| 14-0000-5-750000 | REFUNDS | | 1,913 | 2,000 | 2,000 | | |
| | COMMODITIES | | 23,091 | 22,800 | 22,289 | 3.07 | 700 |
| CAPITAL | | | | | | | |
| 14-0000-6-790000 | CAPITAL OUTLAYS | | | | 100,000 | | 100,000 |
| | PW-INF-001: COMMUTER PARKING MAINTENANCE | | | 0 | 0 | | 50,000 |
| | CD-INF-001: DOWNTOWN METRA PARKING LOT (ENGINEERING) | | | 0 | 0 | | 50,000 |
| | GL # FOOTNOTE TOTAL: | | | | 100,000 | | |



| GL NUMBER | DESCRIPTION | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2020-21 |
|----------------------------------|---|------------------|-----------------|--------------------|------------------|--------------------|----------------------|
| | | ACTIVITY | APPROVED BUDGET | PROJECTED ACTIVITY | REQUESTED BUDGET | REQUESTED % CHANGE | REQUESTED AMT CHANGE |
| 14-0000-6-791000 | DOWNTOWN STATION IMPROVEMENT | 1,200,444 | 534,500 | 519,078 | | (100.00) | (534,500) |
| | DOWNTOWN STATION IMPROVEMENTS | | 500,000 | 484,578 | 0 | | |
| | REFUSE AND AC ENCLOSURES FOR TRAIN STATION | | 30,000 | 30,000 | 0 | | |
| | LIGHT FIXTURE REINSTALL FOR NEW STATION | | 4,500 | 4,500 | 0 | | |
| | GL # FOOTNOTE TOTAL: | | 534,500 | 519,078 | | | |
| 14-0000-6-792000 | PRAIRIE CROSSING STATION IMPROVEMENT | | 10,865 | | | | |
| CAPITAL | | 1,211,309 | 534,500 | 519,078 | 100,000 | (81.29) | (434,500) |
| REPAIRS & MAINTENANCE | | | | | | | |
| 14-0000-7-713000 | MAINTENANCE GROUNDS | 150,594 | 126,926 | 131,871 | 146,883 | 15.72 | 19,957 |
| | PRAIRIE CROSSING LANDSCAPE MAINT | | 13,485 | 13,485 | 12,846 | | |
| | DOWNTOWN COMMUTER LANDSCAPE MAINT | | 3,070 | 3,070 | 2,511 | | |
| | SNOW PLOWING | | 60,000 | 65,000 | 65,000 | | |
| | JANITORIAL SERVICES, 3 STATIONS. | | 43,621 | 43,621 | 50,000 | | |
| | OTHER, MISC BLDG MAINTENANCE | | 2,000 | 2,000 | 2,000 | | |
| | REPLACEMENT TRASH RECEPTACLES | | 2,750 | 2,695 | 2,750 | | |
| | PEST CONTROL | | 1,000 | 1,000 | 1,500 | | |
| | HVAC & ALARM | | 1,000 | 1,000 | 2,000 | | |
| | DRAIN TILE AND BASIN INSTALLATION AT DOWNTOWN STATION | | 0 | 0 | 5,000 | | |
| | POWER WASH METRA PLATFORM \$546 X 6 | | 0 | 0 | 3,276 | | |
| | GL # FOOTNOTE TOTAL: | | 126,926 | 131,871 | 146,883 | | |
| REPAIRS & MAINTENANCE | | 150,594 | 126,926 | 131,871 | 146,883 | 15.72 | 19,957 |
| TOTAL APPROPRIATIONS | | 1,530,707 | 841,197 | 822,624 | 443,884 | (47.23) | (397,313) |

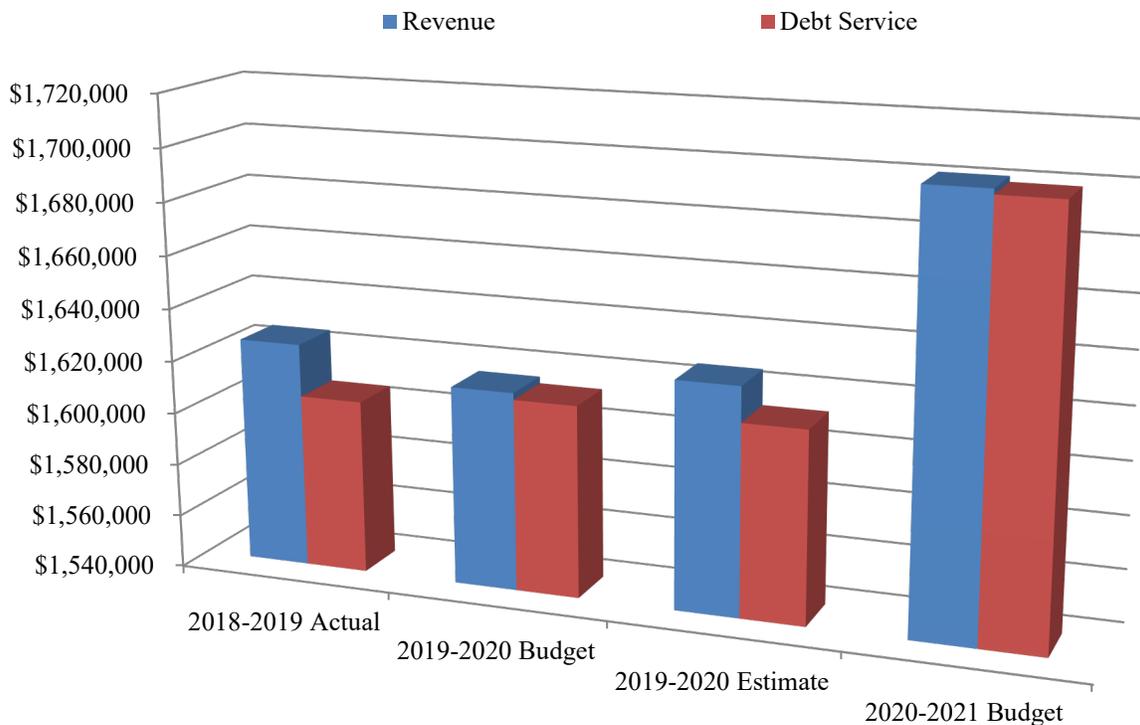
BUDGET DETAIL

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 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|---------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Operating | | | | | | |
| Revenue | \$ 1,625,782 | \$ 1,615,303 | \$ 1,625,980 | \$ 1,701,086 | 5.3% | 4.6% |
| Expenses | \$ (1,605,964) | \$ (1,612,803) | \$ (1,612,659) | \$ (1,699,086) | 5.3% | 5.4% |
| Net Operating Income (loss) | \$ 19,818 | \$ 2,500 | \$ 13,321 | \$ 2,000 | -20.0% | -85.0% |
| Operating Expense Detail | | | | | | |
| Debt Service | \$ 1,605,964 | \$ 1,612,803 | \$ 1,612,659 | \$ 1,699,086 | 5.3% | 5.4% |
| | \$ 1,605,964 | \$ 1,612,803 | \$ 1,612,659 | \$ 1,699,086 | | |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | - | - |
| Total Fund Expense | \$ 1,605,964 | \$ 1,612,803 | \$ 1,612,659 | \$ 1,699,086 | 5.3% | 5.4% |
| Net Fund Income (loss) | \$ 19,818 | \$ 2,500 | \$ 13,321 | \$ 2,000 | -20.0% | -85.0% |

General Bond Fund





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 08 - GENERAL BOND & INTEREST | | | | | | | |
| REVENUES | | | | | | | |
| 08-0000-0-601000 | TAXES | 1,619,900 | 1,610,303 | 1,620,980 | 1,696,586 | 5.36 | 86,283 |
| 08-0000-0-690000 | INTEREST REVENUE | 5,882 | 5,000 | 5,000 | 4,500 | (10.00) | (500) |
| TOTAL REVENUES | | 1,625,782 | 1,615,303 | 1,625,980 | 1,701,086 | 5.31 | 85,783 |
| APPROPRIATIONS | | | | | | | |
| 08-0000-0-795000 | PRINCIPAL PAYMENTS | 1,095,000 | 1,130,000 | 1,130,000 | 1,085,000 | (3.98) | (45,000) |
| | ADLER POOL (2008 LTD TAX REFUNDING) PRINCIPAL | | 205,000 | 205,000 | 0 | | |
| | ROAD BONDS (2012A GO BOND) PRINCIPAL | | 235,000 | 235,000 | 245,000 | | |
| | ROAD BONDS (2013A GO BOND) PRINCIPAL | | 220,000 | 220,000 | 230,000 | | |
| | ROAD BONDS (2014B GO BOND) PRINCIPAL | | 230,000 | 230,000 | 240,000 | | |
| | ROAD BONDS (2015A GO BOND) PRINCIPAL | | 240,000 | 240,000 | 250,000 | | |
| | LIMITED TAX GENERAL OBLIGATION BOND (SERIES 2019) PRINCIPAL | | 0 | 0 | 120,000 | | |
| | GL # FOOTNOTE TOTAL: | | 1,130,000 | 1,130,000 | 1,085,000 | | |
| 08-0000-0-796000 | INTEREST PAYMENTS | 508,608 | 480,303 | 480,303 | 611,586 | 27.33 | 131,283 |
| | ADLER POOL (2008 LTD TAX REFUNDING) INTEREST | | 8,610 | 8,610 | 0 | | |
| | ROAD BONDS (2012A GO BOND) INTEREST | | 83,125 | 83,125 | 78,425 | | |
| | ROAD BONDS (2013A GO BOND) INTEREST | | 141,488 | 141,488 | 134,888 | | |
| | ROAD BONDS (2014B GO BOND) INTEREST | | 118,650 | 118,650 | 114,050 | | |
| | ROAD BONDS (2015A GO BOND) INTEREST | | 128,430 | 128,430 | 123,630 | | |
| | LIMITED TAX GENERAL OBLIGATION BOND (SERIES 2019) INTEREST | | 0 | 0 | 160,593 | | |
| | GL # FOOTNOTE TOTAL: | | 480,303 | 480,303 | 611,586 | | |
| 08-0000-0-797000 | PAYING AGENT FEES | 2,356 | 2,500 | 2,356 | 2,500 | | |
| TOTAL APPROPRIATIONS | | 1,605,964 | 1,612,803 | 1,612,659 | 1,699,086 | 5.35 | 86,283 |

BUDGET DETAIL

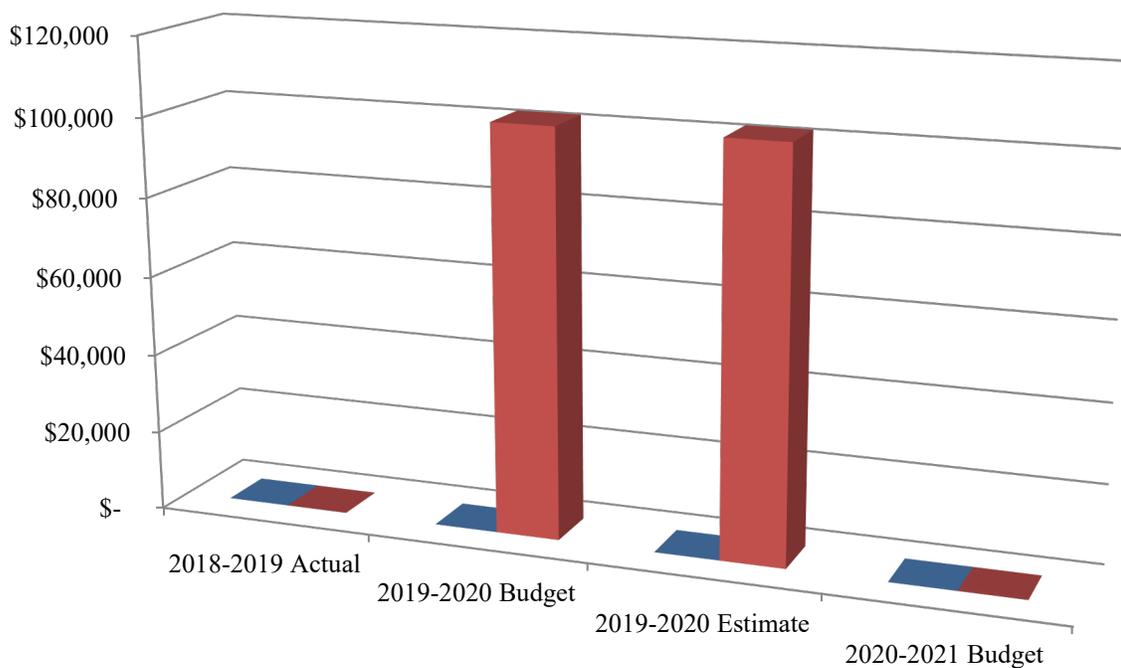
SALES TAX BOND FUND

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 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|---------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Operating | | | | | | |
| Revenue | \$ 16 | \$ - | \$ 30 | \$ - | - | -100.0% |
| Expenses | \$ - | \$ - | \$ - | \$ - | - | - |
| Net Operating Income (loss) | \$ 16 | \$ - | \$ 30 | \$ - | - | -100.0% |
| Operating Expense Detail | | | | | | |
| Not Applicable | \$ - | \$ - | \$ - | \$ - | - | - |
| | \$ - | \$ - | \$ - | \$ - | | |
| Transfers Out | \$ - | \$ 102,137 | \$ 102,137 | \$ - | -100.0% | -100.0% |
| Total Fund Expense | \$ - | \$ 102,137 | \$ 102,137 | \$ - | -100.0% | -100.0% |
| Net Fund Income (loss) | \$ 16 | \$ (102,137) | \$ (102,107) | \$ - | -100.0% | -100.0% |

Sales Tax Bond Fund

■ Revenues ■ Transfers Out





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--------------------------------------|--------------------------|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 15 - SALES TAX BOND FUND | | | | | | | |
| REVENUES | | | | | | | |
| 15-0000-0-690000 | INTEREST REVENUE | | 16 | 30 | | | |
| TOTAL REVENUES | | | 16 | 30 | | | |
| APPROPRIATIONS | | | | | | | |
| TRANSFERS | | | | | | | |
| 15-0000-8-799000 | TRANSFERS OUT | | 102,137 | 102,137 | | (100.00) | (102,137) |
| | TRANSFER TO GENERAL FUND | | 102,137 | 102,137 | | | |
| TRANSFERS | | | 102,137 | 102,137 | | (100.00) | (102,137) |
| TOTAL APPROPRIATIONS | | | 102,137 | 102,137 | | (100.00) | (102,137) |

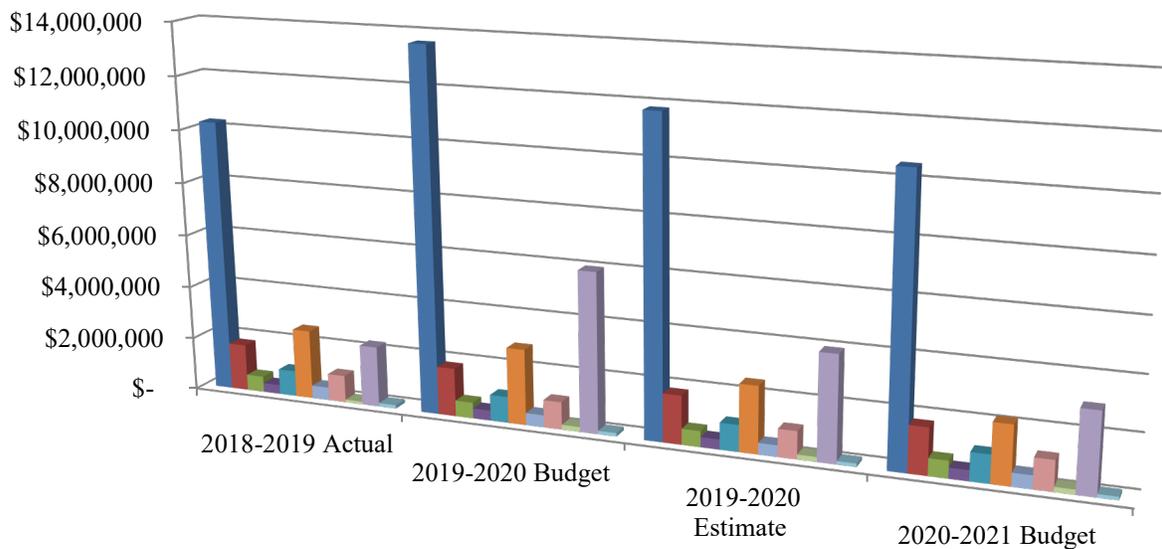
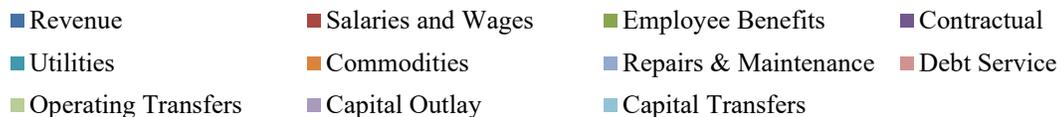
BUDGET DETAIL

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 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|---------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Operating | | | | | | |
| Revenue | \$ 10,259,899 | \$ 13,612,055 | \$ 11,812,278 | \$ 10,529,375 | -22.6% | -10.9% |
| Expenses | \$ (7,889,036) | \$ (8,283,858) | \$ (7,927,795) | \$ (7,808,769) | -5.7% | -1.5% |
| Net Operating Income (loss) | \$ 2,370,863 | \$ 5,328,197 | \$ 3,884,483 | \$ 2,720,606 | -48.9% | -30.0% |
| Operating Expense Detail | | | | | | |
| Salaries and Wages | \$ 1,761,766 | \$ 1,812,973 | \$ 1,818,762 | \$ 1,732,709 | -4.4% | -4.7% |
| Employee Benefits | \$ 596,529 | \$ 599,049 | \$ 596,164 | \$ 643,453 | 7.4% | 7.9% |
| Contractual | \$ 345,419 | \$ 381,480 | \$ 376,438 | \$ 399,245 | 4.7% | 6.1% |
| Utilities | \$ 970,099 | \$ 981,450 | \$ 994,980 | \$ 1,043,050 | 6.3% | 4.8% |
| Commodities | \$ 2,609,072 | \$ 2,841,105 | \$ 2,501,011 | \$ 2,181,735 | -23.2% | -12.8% |
| Repairs & Maintenance | \$ 486,007 | \$ 455,213 | \$ 427,513 | \$ 498,508 | 9.5% | 16.6% |
| Debt Service | \$ 1,020,144 | \$ 1,031,588 | \$ 1,031,927 | \$ 1,123,639 | 8.9% | 8.9% |
| Operating Transfers | \$ 100,000 | \$ 181,000 | \$ 181,000 | \$ 186,430 | 3.0% | 3.0% |
| | \$ 7,889,036 | \$ 8,283,858 | \$ 7,927,795 | \$ 7,808,769 | | |
| Capital Outlay | \$ 2,283,933 | \$ 5,985,500 | \$ 3,953,729 | \$ 3,005,700 | -49.8% | -24.0% |
| Capital Transfers | \$ 128,989 | \$ 128,989 | \$ 128,989 | \$ 128,989 | 0.0% | 0.0% |
| Total Fund Expense | \$ 10,301,958 | \$ 14,398,347 | \$ 12,010,513 | \$ 10,943,458 | -24.0% | -8.9% |
| Net Fund Income (loss) | \$ (42,059) | \$ (786,292) | \$ (198,235) | \$ (414,083) | -47.3% | 108.9% |

Utility Fund





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|-------------------------------|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 20 - UTILITY FUND | | | | | | | |
| REVENUES | | | | | | | |
| 20-0000-0-644000 | WATER SALES | 5,311,277 | 5,651,958 | 5,264,504 | 5,295,756 | (6.30) | (356,202) |
| | FIXED FEE (\$26.45 X 7,184 ACCOUNTS X 6 BILLS) | | 1,136,340 | 1,136,340 | 1,140,101 | | |
| | TIER 1 CONSUMPTION (\$2.82 X 167,434) | | 458,769 | 458,769 | 472,164 | | |
| | TIER 2 CONSUMPTION (\$5.64 X 130,824) | | 715,607 | 715,607 | 737,847 | | |
| | TIER 3 CONSUMPTION (\$8.47 X 351,742) | | 3,372,249 | 2,984,795 | 2,979,255 | | |
| | SENIOR DISCOUNT (1,067 ACCOUNTS X \$5.25 X 6 BILLS) | | (31,007) | (31,007) | (33,611) | | |
| | GL # FOOTNOTE TOTAL: | | 5,651,958 | 5,264,504 | 5,295,756 | | |
| 20-0000-0-645000 | TANKER SALES | 8,819 | 10,000 | 4,473 | 7,500 | (25.00) | (2,500) |
| 20-0000-0-646000 | WATER SALES - PENALTIES | 46,041 | 40,000 | 40,000 | 40,400 | 1.00 | 400 |
| 20-0000-0-647000 | SEWER CHARGES | 3,981,127 | 4,281,597 | 3,951,630 | 4,166,029 | (2.70) | (115,568) |
| | FIXED FEE (\$10.29 X 7,184 ACCOUNTS X 6 BILLS) | | 433,208 | 433,208 | 443,540 | | |
| | VOLUMETRIC CHARGE (\$6.35 X 595,000) | | 3,898,814 | 3,568,847 | 3,778,250 | | |
| | SENIOR DISCOUNT (1,067 ACCOUNTS X \$8.71 X 6 BILLS) | | (50,425) | (50,425) | (55,761) | | |
| | GL # FOOTNOTE TOTAL: | | 4,281,597 | 3,951,630 | 4,166,029 | | |
| 20-0000-0-648000 | SEWER CHARGES - PENALTIES | 35,605 | 28,500 | 28,500 | 28,785 | 1.00 | 285 |
| 20-0000-0-661000 | WATER CONNECTION FEES | 73,793 | 80,000 | 118,108 | 100,000 | 25.00 | 20,000 |
| 20-0000-0-662000 | SEWER CONNECTION FEES | 77,300 | 80,000 | 101,220 | 100,000 | 25.00 | 20,000 |
| 20-0000-0-663000 | COUNTY SEWER CHARGE | 676,588 | 680,000 | 708,360 | 745,210 | 9.59 | 65,210 |
| | RCE CHARGE (\$41.96 X 1,480 X 12) | | 0 | 0 | 745,210 | | |
| 20-0000-0-684000 | METERS AND READOUTS | 12,444 | 19,500 | 22,000 | 19,695 | 1.00 | 195 |
| 20-0000-0-688000 | CHANGE IN FAIR MARKET VALUE | 2,368 | | | | | |
| 20-0000-0-690000 | INTEREST REVENUE | 26,054 | 17,500 | 40,198 | 25,000 | 42.86 | 7,500 |
| 20-0000-0-696000 | AMORTIZATION OF DEFERRED CELL TOWER REV | 8,000 | | | | | |
| 20-0000-0-698000 | BOND PROCEEDS | | 2,722,000 | 1,525,785 | | (100.00) | (2,722,000) |
| | IEPA LOAN PROCEEDS | | 2,722,000 | 1,525,785 | 0 | | |
| 20-0000-0-699000 | MISCELLANEOUS REVENUES | 483 | 1,000 | 7,500 | 1,000 | | |
| TOTAL REVENUES | | 10,259,899 | 13,612,055 | 11,812,278 | 10,529,375 | (22.65) | (3,082,680) |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|-------------------------------------|--|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 20 - UTILITY FUND | | | | | | | |
| DEPT 2020 - WATER DEPARTMENT | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 20-2020-1-701000 | SALARIES - ADMINISTRATIVE | 251,148 | 246,766 | 245,108 | 245,135 | (0.66) | (1,631) |
| 20-2020-1-702000 | SALARIES - CLERICAL | 162,773 | 159,284 | 159,842 | 171,104 | 7.42 | 11,820 |
| 20-2020-1-703000 | SALARIES - ENGINEERING | 129,781 | 131,935 | 131,505 | 135,679 | 2.84 | 3,744 |
| 20-2020-1-704000 | SALARIES - MAINTENANCE | 302,498 | 310,254 | 313,871 | 243,935 | (21.38) | (66,319) |
| SALARIES & WAGES | | 846,200 | 848,239 | 850,326 | 795,853 | (6.18) | (52,386) |
| EMPLOYEE BENEFITS | | | | | | | |
| 20-2020-2-720000 | INSURANCE | 93,536 | 106,562 | 98,550 | 102,230 | (4.07) | (4,332) |
| 20-2020-2-740000 | SICK LEAVE BUY BACK | 29,963 | | | | | |
| 20-2020-2-793000 | EMPLOYER CONTRIBUTION IMRF | 107,638 | 103,110 | 103,110 | 121,416 | 17.75 | 18,306 |
| 20-2020-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 62,316 | 64,168 | 64,168 | 59,406 | (7.42) | (4,762) |
| EMPLOYEE BENEFITS | | 293,453 | 273,840 | 265,828 | 283,052 | 3.36 | 9,212 |
| CONTRACTUAL | | | | | | | |
| 20-2020-3-721000 | INTERGOVMTAL RISK MGMT AGENCY | 21,561 | 30,450 | 30,450 | 31,364 | 3.00 | 914 |
| 20-2020-3-728000 | TECHNICAL SERVICES | 176,961 | 175,090 | 174,880 | 174,933 | (0.09) | (157) |
| | RANDOM DRUG & ALCOHOL SCREEN FEES | | 605 | 605 | 605 | | |
| | SCADA SYSTEM MAIN | | 5,800 | 5,800 | 5,800 | | |
| | J.U.L.I.E. MEMBERSHIP FEES | | 6,000 | 6,000 | 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 | 10,000 | 10,000 | | |
| | TESTING AND REPAIR OF COMMERCIAL METER | | 2,500 | 2,500 | 2,500 | | |
| | ANNUAL AUDIOLOGY TESTING | | 360 | 150 | 150 | | |
| | 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 | | |
| | FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES | | 0 | 0 | 53 | | |
| | GL # FOOTNOTE TOTAL: | | 175,090 | 174,880 | 174,933 | | |
| CONTRACTUAL | | 198,522 | 205,540 | 205,330 | 206,297 | 0.37 | 757 |
| UTILITIES | | | | | | | |
| 20-2020-4-708000 | ELECTRICITY | 44,226 | 45,650 | 45,000 | 45,650 | | |
| | ELECTRICITY | | 45,650 | 45,000 | 45,650 | | |
| 20-2020-4-709000 | NORTH SHORE GAS | 3,540 | 5,000 | 4,000 | 5,000 | | |
| | GAS SERVICE | | 5,000 | 4,000 | 5,000 | | |
| 20-2020-4-710000 | TELEPHONE | 16,369 | 15,000 | 20,000 | 15,000 | | |
| | MONTHLY SBC | | 14,000 | 19,000 | 14,000 | | |
| | PHONE SERVICE | | 1,000 | 1,000 | 1,000 | | |
| | GL # FOOTNOTE TOTAL: | | 15,000 | 20,000 | 15,000 | | |
| UTILITIES | | 64,135 | 65,650 | 69,000 | 65,650 | | |
| COMMODITIES | | | | | | | |
| 20-2020-5-706000 | MATERIALS AND SUPPLIES | 11,668 | 11,000 | 11,000 | 11,000 | | |
| | EQUIPMENT, TOOLS, SMALL STOCK ITEMS NOT CHARGEABLE TO OTHER ACCOUNTS | | 10,000 | 10,000 | 10,000 | | |
| | WATER BILLING SUPPLIES | | 1,000 | 1,000 | 1,000 | | |
| | GL # FOOTNOTE TOTAL: | | 11,000 | 11,000 | 11,000 | | |
| 20-2020-5-722000 | POSTAGE | 11,155 | 15,000 | 15,000 | 15,000 | | |
| | WATER & SEWER BILL POSTAGE | | 15,000 | 15,000 | 15,000 | | |
| 20-2020-5-723000 | OFFICE SUPPLIES | 1,607 | 2,000 | 2,000 | 2,000 | | |
| | OFFICE SUPPLIES | | 2,000 | 2,000 | 2,000 | | |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY BUDGET | 2019-20 PROJECTED ACTIVITY | 2019-20 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE | |
|--|--|----------------------------|-------------------------------|-----------------------------|-------------------------------|---------------------------------|------------------|
| 20-2020-5-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | 5,617 | 7,595 | 7,595 | 8,465 | 11.45 | 870 |
| | AWWA DUES FOR UTILITIES PERSONNEL | | 315 | 315 | 315 | | |
| | SEMINARS, CONFERENCES FOR PDH/CEU - WATER LICENSES | | 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) (S&U SUPT) (SPLIT WITH WATER) | | 600 | 600 | 600 | | |
| | TARGET SOLUTIONS ONLINE TRAINING | | 480 | 480 | 480 | | |
| | ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER) | | 600 | 600 | 600 | | |
| | ISPI FALL 2020 JUAREZ - SPLIT WITH SEWER AND STREETS | | 0 | 0 | 435 | | |
| | ISPI FALL 2020 TOLL - SPLIT WITH SEWER AND STREETS | | 0 | 0 | 435 | | |
| | GL # FOOTNOTE TOTAL: | | 7,595 | 7,595 | 8,465 | | |
| 20-2020-5-729000 | METERS - NEW CONSTRUCTION | 5,055 | 10,000 | 9,000 | 10,000 | | |
| 20-2020-5-736000 | CREDIT CARD FEES | 23,179 | 29,750 | 26,000 | 26,000 | (12.61) | (3,750) |
| 20-2020-5-752000 | UNIFORMS | 3,518 | 4,050 | 4,050 | 4,050 | | |
| | PURCHASE OF UNIFORMS | | 1,500 | 1,500 | 1,500 | | |
| | BOOTS, RAINWEAR, GLOVES, INSULATED COVERALLS | | 2,100 | 2,100 | 2,100 | | |
| | T-SHIRTS & POLOS | | 450 | 450 | 450 | | |
| | GL # FOOTNOTE TOTAL: | | 4,050 | 4,050 | 4,050 | | |
| 20-2020-5-761000 | BAD DEBT EXPENSE | | 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 | | | | | |
| 20-2020-5-798000 | PURCHASE OF WATER - CLCJAWA | 2,261,450 | 2,316,650 | 2,088,212 | 1,705,500 | (26.38) | (611,150) |
| | TELEPHONE, ELECTRIC/ MAINT FOR PETERSON CLCJAWA STRUCTURE | | 3,000 | 3,000 | 3,000 | | |
| | WATER PURCHASE (ESTIMATED 750,000 UNITS/YEAR) FY 2019-2020 RATE: \$2.83; FY 2020-2021 RATE: \$2.27 | | 2,313,650 | 2,085,212 | 1,702,500 | | |
| | GL # FOOTNOTE TOTAL: | | 2,316,650 | 2,088,212 | 1,705,500 | | |
| 20-2020-5-799000 | MISCELLANEOUS | 1,192 | 2,000 | 2,000 | 2,000 | | |
| | MISCELLANEOUS | | 2,000 | 2,000 | 2,000 | | |
| COMMODITIES | | 2,407,353 | 2,400,045 | 2,166,857 | 1,786,015 | (25.58) | (614,030) |
| CAPITAL | | | | | | | |
| 20-2020-6-760000 | DEPRECIATION | 1,247,413 | | | | | |
| CAPITAL | | 1,247,413 | | | | | |
| REPAIRS & MAINTENANCE | | | | | | | |
| 20-2020-7-712000 | MAINTENANCE BLDG AND GROUNDS | 17,349 | 30,750 | 30,750 | 35,443 | 15.26 | 4,693 |
| | 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 (SPLIT WITH STREETS) | | 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 | | |
| | LANDSCAPE & MOWING CONTRACTUAL | | 0 | 0 | 4,693 | | |
| | GL # FOOTNOTE TOTAL: | | 30,750 | 30,750 | 35,443 | | |
| 20-2020-7-714000 | MAINT MOTOR VEHICLE FEES | 43,772 | 44,647 | 44,647 | 45,986 | 3.00 | 1,339 |
| | FUEL AND MAINTENANCE | | 44,647 | 44,647 | 45,986 | | |
| 20-2020-7-715000 | MAINTENANCE OTHER EQUIPMENT | 11,131 | 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 | 176,913 | 90,000 | 90,000 | 110,000 | 22.22 | 20,000 |
| REPAIRS & MAINTENANCE | | 249,165 | 179,897 | 179,897 | 205,929 | 14.47 | 26,032 |
| TRANSFERS | | | | | | | |
| 20-2020-8-789000 | TECHNOLOGY EQUIP & REPLMT FEES | 40,000 | 80,500 | 80,500 | 82,915 | 3.00 | 2,415 |
| | TERF USER FEES (INCLUDES GIS) | | 80,500 | 80,500 | 82,915 | | |
| TRANSFERS | | 40,000 | 80,500 | 80,500 | 82,915 | 3.00 | 2,415 |
| Totals for DEPT 2020 - WATER DEPARTMENT | | 5,346,241 | 4,053,711 | 3,817,738 | 3,425,711 | (15.49) | (628,000) |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|-------------------------------------|--|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 20 - UTILITY FUND | | | | | | | |
| DEPT 2021 - SEWER DEPARTMENT | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 20-2021-1-701000 | SALARIES - ADMINISTRATIVE | 170,974 | 162,021 | 160,614 | 156,945 | (3.13) | (5,076) |
| 20-2021-1-703000 | SALARIES - ENGINEERING | 105,517 | 107,283 | 106,971 | 97,728 | (8.91) | (9,555) |
| 20-2021-1-704000 | SALARIES - MAINTENANCE | 254,970 | 277,632 | 282,786 | 268,852 | (3.16) | (8,780) |
| SALARIES & WAGES | | 531,461 | 546,936 | 550,371 | 523,525 | (4.28) | (23,411) |
| EMPLOYEE BENEFITS | | | | | | | |
| 20-2021-2-720000 | INSURANCE | 50,663 | 52,933 | 56,667 | 64,594 | 22.03 | 11,661 |
| 20-2021-2-793000 | EMPLOYER CONTRIBUTION IMRF | 65,908 | 69,079 | 69,079 | 80,181 | 16.07 | 11,102 |
| 20-2021-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 37,769 | 40,971 | 40,971 | 39,345 | (3.97) | (1,626) |
| EMPLOYEE BENEFITS | | 154,340 | 162,983 | 166,717 | 184,120 | 12.97 | 21,137 |
| CONTRACTUAL | | | | | | | |
| 20-2021-3-721000 | INTERGOVMTAL RISK MGMT AGENCY | 16,220 | 17,850 | 17,850 | 18,386 | 3.00 | 536 |
| 20-2021-3-728000 | TECHNICAL SERVICES | 1,447 | 2,960 | 2,820 | 2,878 | (2.77) | (82) |
| | RAILROAD CROSSING LEASE FEES: 12" WINCHESTER METRA RR | | 475 | 475 | 475 | | |
| | RANDOM DRUG & ALCOHOL SCREEN FEES | | 135 | 135 | 140 | | |
| | OTHER TECHNICAL SERVICES | | 1,000 | 1,000 | 1,000 | | |
| | ANNUAL FIRE EXTINGUISHER SERVICES | | 1,000 | 1,000 | 1,000 | | |
| | ANNUAL AUDIOLOGY TESTING | | 225 | 85 | 85 | | |
| | AUTOCAD LICENSE (SPLIT WITH WATER, STREETS, ENG) | | 125 | 125 | 125 | | |
| | FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES | | 0 | 0 | 53 | | |
| | GL # FOOTNOTE TOTAL: | | 2,960 | 2,820 | 2,878 | | |
| CONTRACTUAL | | 17,667 | 20,810 | 20,670 | 21,264 | 2.18 | 454 |
| UTILITIES | | | | | | | |
| 20-2021-4-707000 | COUNTY SEWER SERVICE | 620,022 | 635,000 | 635,000 | 675,000 | 6.30 | 40,000 |
| | 6004 RCE AT \$8.80 PER MONTH (FORMERLY 5,930 RCE (RESIDENTIAL CUSTOMER EQUIVALENT) @ \$8.64 PER MONTH) | | 635,000 | 635,000 | 675,000 | | |
| 20-2021-4-708000 | ELECTRICITY | 24,060 | 20,000 | 21,000 | 22,000 | 10.00 | 2,000 |
| 20-2021-4-709000 | NATURAL GAS | 1,677 | 1,800 | 2,280 | 2,400 | 33.33 | 600 |
| 20-2021-4-710000 | TELEPHONE | 7,140 | 6,500 | 10,500 | 10,500 | 61.54 | 4,000 |
| | MONTHLY FEE - 5% OF VILLAGE BASE TELEPHONE CHARGES | | 6,500 | 10,500 | 10,500 | | |
| UTILITIES | | 652,899 | 663,300 | 668,780 | 709,900 | 7.03 | 46,600 |
| COMMODITIES | | | | | | | |
| 20-2021-5-706000 | MATERIALS AND SUPPLIES | 6,566 | 5,700 | 5,700 | 5,700 | | |
| | SEWER MATERIALS AND SUPPLIES | | 1,500 | 1,500 | 1,500 | | |
| | VACTOR SUPPLIES | | 2,000 | 2,000 | 2,000 | | |
| | REPLACEMENT HOSE FOR VACTOR | | 2,200 | 2,200 | 2,200 | | |
| | GL # FOOTNOTE TOTAL: | | 5,700 | 5,700 | 5,700 | | |
| 20-2021-5-722000 | POSTAGE | 9,922 | 10,000 | 10,000 | 10,000 | | |
| 20-2021-5-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | 1,112 | 2,710 | 2,710 | 3,580 | 32.10 | 870 |
| | SEMINARS - SEWER MAINTENANCE, SAFETY TRAINING | | 1,350 | 1,350 | 1,350 | | |
| | MAPSI, PUBLIC SERVICE INSTITUTE FOR S&U SUPERINTENDENT (SPLIT WITH WATER 50%) | | 600 | 600 | 600 | | |
| | TARGET SOLUTIONS ONLINE TRAINING | | 160 | 160 | 160 | | |
| | ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER) | | 600 | 600 | 600 | | |
| | ISPI FALL 2020 JUAREZ - SPLIT WITH WATER AND STREETS | | 0 | 0 | 435 | | |
| | ISPI FALL 2020 TOLL - SPLIT WITH WATER AND STREETS | | 0 | 0 | 435 | | |
| | GL # FOOTNOTE TOTAL: | | 2,710 | 2,710 | 3,580 | | |
| 20-2021-5-752000 | UNIFORMS | 963 | 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 | | | | | |
| COMMODITIES | | 53,263 | 19,660 | 19,660 | 20,530 | 4.43 | 870 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|--|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| REPAIRS & MAINTENANCE | | | | | | | |
| 20-2021-7-714000 | MAINT MOTOR VEHICLE FEES | 112,592 | 114,844 | 114,844 | 118,289 | 3.00 | 3,445 |
| 20-2021-7-715000 | MAINTENANCE LIFT STATIONS | 17,381 | 32,100 | 17,100 | 32,100 | | |
| | EQUIPMENT MAINTENANCE AT PUMPING STATIONS | | 15,000 | 0 | 15,000 | | |
| | STATIONARY 1 PORTABLE UNITS | | 7,000 | 7,000 | 7,200 | | |
| | LIFT STATION | | 9,500 | 9,500 | 5,575 | | |
| | ALARM PHONE LINE | | 600 | 600 | 600 | | |
| | LANDSCAPING AND MOWING CONTRACTUAL | | 0 | 0 | 3,725 | | |
| | GL # FOOTNOTE TOTAL: | | 32,100 | 17,100 | 32,100 | | |
| 20-2021-7-716000 | MAINTENANCE SEWER LINES | 5,650 | 18,000 | 18,000 | 18,000 | | |
| | REPAIR OF SANITARY SEWERS AND MANHOLES-FRAME SEALS, LEAK | | 13,000 | 13,000 | 13,000 | | |
| | GREASE DISSOLVING AGENTS AND ROOT CONTROL PRODUCTS | | 2,500 | 2,500 | 2,500 | | |
| | SPOILS DISPOSAL (25% SEWER 25% STREETS 50% WATER) | | 2,500 | 2,500 | 2,500 | | |
| | GL # FOOTNOTE TOTAL: | | 18,000 | 18,000 | 18,000 | | |
| REPAIRS & MAINTENANCE | | 135,623 | 164,944 | 149,944 | 168,389 | 2.09 | 3,445 |
| TRANSFERS | | | | | | | |
| 20-2021-8-789000 | TRANSFER TECHNOLOGY FUND | 40,000 | 60,500 | 60,500 | 62,315 | 3.00 | 1,815 |
| | TERF USER CHARGES (INCLUDES GIS) | | 60,500 | 60,500 | 62,315 | | |
| TRANSFERS | | 40,000 | 60,500 | 60,500 | 62,315 | 3.00 | 1,815 |
| Totals for DEPT 2021 - SEWER DEPARTMENT | | 1,585,253 | 1,639,133 | 1,636,642 | 1,690,043 | 3.11 | 50,910 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 20 - UTILITY FUND | | | | | | | |
| DEPT 2022 - WASTE WATER TREATMENT PLANT | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 20-2022-1-701000 | SALARIES - ADMINISTRATIVE | 69,151 | 68,610 | 68,877 | 70,503 | 2.76 | 1,893 |
| 20-2022-1-704000 | SALARIES - OPERATORS | 314,954 | 349,188 | 349,188 | 342,828 | (1.82) | (6,360) |
| SALARIES & WAGES | | 384,105 | 417,798 | 418,065 | 413,331 | (1.07) | (4,467) |
| EMPLOYEE BENEFITS | | | | | | | |
| 20-2022-2-720000 | INSURANCE | 72,617 | 78,371 | 79,764 | 82,116 | 4.78 | 3,745 |
| 20-2022-2-793000 | EMPLOYER CONTRIBUTION IMRF | 48,710 | 52,618 | 52,618 | 63,250 | 20.21 | 10,632 |
| 20-2022-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 27,409 | 31,237 | 31,237 | 30,915 | (1.03) | (322) |
| EMPLOYEE BENEFITS | | 148,736 | 162,226 | 163,619 | 176,281 | 8.66 | 14,055 |
| CONTRACTUAL | | | | | | | |
| 20-2022-3-705000 | CONTRACTUAL SERVICES | 80,445 | 78,300 | 78,300 | 80,620 | 2.96 | 2,320 |
| | MUNDELEIN CONTRACTED OPERATOR - LAB SERVICES | | 64,300 | 64,300 | 66,200 | | |
| | MUNDELEIN CONTRACTED OPERATOR - ON CALL PAY | | 14,000 | 14,000 | 14,420 | | |
| | GL # FOOTNOTE TOTAL: | | 78,300 | 78,300 | 80,620 | | |
| 20-2022-3-721000 | INTERGOVMTAL RISK MGMT AGENCY | 20,159 | 30,450 | 26,353 | 31,364 | 3.00 | 914 |
| 20-2022-3-728000 | TECHNICAL SERVICES | 28,626 | 46,380 | 45,785 | 59,700 | 28.72 | 13,320 |
| | IEPA-NPDES PERMIT FEES | | 18,000 | 18,000 | 18,000 | | |
| | MISC INSPECTIONS ROOF, FIRE EXTINGUISHERS, LAB TESTING ETC. | | 13,200 | 13,000 | 13,000 | | |
| | MISC ENGINEERING AND CONSULTING ON SUCH ITEMS AS SCADA ,STUDIES, NPDES PERMIT RENEWAL | | 14,700 | 14,700 | 14,700 | | |
| | ANNUAL AUDIOLOGY TESTING | | 480 | 85 | 85 | | |
| | PRETREATMENT ENGINEERING | | 0 | 0 | 915 | | |
| | HACH SUPPORT | | 0 | 0 | 13,000 | | |
| | GL # FOOTNOTE TOTAL: | | 46,380 | 45,785 | 59,700 | | |
| CONTRACTUAL | | 129,230 | 155,130 | 150,438 | 171,684 | 10.67 | 16,554 |
| UTILITIES | | | | | | | |
| 20-2022-4-708000 | ELECTRICITY | 216,055 | 225,000 | 225,000 | 230,000 | 2.22 | 5,000 |
| 20-2022-4-709000 | NORTH SHORE GAS | 34,917 | 25,000 | 30,000 | 35,000 | 40.00 | 10,000 |
| | HEATING OF (2) BUILDING AND PRIMARY SLUDGE DIGESTER | | 25,000 | 30,000 | 35,000 | | |
| 20-2022-4-710000 | TELEPHONE | 2,093 | 2,500 | 2,200 | 2,500 | | |
| UTILITIES | | 253,065 | 252,500 | 257,200 | 267,500 | 5.94 | 15,000 |
| COMMODITIES | | | | | | | |
| 20-2022-5-706000 | MATERIALS AND SUPPLIES | 25,102 | 26,700 | 26,250 | 26,350 | (1.31) | (350) |
| | SUPPLIES - LAB & OFFICE | | 7,500 | 7,000 | 7,500 | | |
| | JANITORIAL SUPPLIES | | 1,200 | 1,000 | 1,000 | | |
| | SMALL 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 | 1,500 | 1,500 | | |
| | MISCELLANEOUS TOOLS | | 2,500 | 2,500 | 2,000 | | |
| | LAB PROBE & KITS (INCREASED LAB TESTING DUE TO FACILITY PLANNING & NPDES PERMIT) | | 700 | 700 | 800 | | |
| | GENERATOR FUEL | | 800 | 800 | 800 | | |
| | PORTABLE METER W/ LDO PROBE | | 2,000 | 2,000 | 2,000 | | |
| | OSHA SAFETY (CONFINED SPACE & FALL PROTECTION ITEMS) | | 500 | 250 | 250 | | |
| | SUPPLIES | | 6,000 | 6,000 | 6,000 | | |
| | GL # FOOTNOTE TOTAL: | | 26,700 | 26,250 | 26,350 | | |
| 20-2022-5-707000 | CHEMICALS | 22,634 | 80,100 | 48,000 | 118,050 | 47.38 | 37,950 |
| | SODIUM HYPOCHLORITE FOR FILTER SAND CLEANING (\$1.00 PER GALLON) | | 2,600 | 2,600 | 2,700 | | |
| | SODIUM BISULFITE FOR DE-CHLORINATION OF EFFLUENT | | 5,500 | 5,900 | 6,100 | | |
| | SODIUM HYPOCHLORITE TO DISINFECT PLANT EFFLUENT | | 7,000 | 8,500 | 8,000 | | |
| | LAGOON TREATMENT | | 10,000 | 6,000 | 10,000 | | |
| | ODOR CONTROL | | 5,000 | 4,500 | 5,000 | | |
| | PHOSPHORUS CONTROL | | 50,000 | 20,000 | 85,500 | | |
| | CALCIUM CHLORITE | | 0 | 500 | 750 | | |
| | GL # FOOTNOTE TOTAL: | | 80,100 | 48,000 | 118,050 | | |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| 20-2022-5-718000 | SLUDGE REMOVAL | 93,494 | 166,400 | 104,100 | 164,150 | (1.35) | (2,250) |
| | SLUDGE REMOVAL | | 160,000 | 100,000 | 160,000 | | |
| | LAB TEST ON SLUDGE FOLLOWING PERMIT REQUIREMENTS | | 1,900 | 1,850 | 1,900 | | |
| | CHEMICAL HYDROGEN SULFIDE CONTROL | | 4,500 | 2,250 | 2,250 | | |
| | GL # FOOTNOTE TOTAL: | | 166,400 | 104,100 | 164,150 | | |
| 20-2022-5-723000 | OFFICE SUPPLIES | 56 | | 48 | | | |
| 20-2022-5-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | 14,734 | 14,400 | 13,731 | 14,440 | 0.28 | 40 |
| | SEMINARS, CONTINUING EDUCATION | | 1,345 | 1,500 | 2,000 | | |
| | MEMBERSHIPS (WEF, AWWA, FVOA, APWA) | | 600 | 593 | 780 | | |
| | DES PLAINES RIVER WATERSHED WORKGROUP | | 9,920 | 9,920 | 9,920 | | |
| | IL ASSOCIATION OF WASTEWATER AGENCIES | | 1,460 | 1,417 | 1,420 | | |
| | TARGET SOLUTIONS ONLINE TRAINING | | 400 | 175 | 320 | | |
| | EXHIBITION & CONFERENCE (2019 CONFERENCE IN CHICAGO) | | 675 | 126 | 0 | | |
| | GL # FOOTNOTE TOTAL: | | 14,400 | 13,731 | 14,440 | | |
| 20-2022-5-752000 | UNIFORMS | 1,788 | 2,250 | 2,535 | 2,570 | 14.22 | 320 |
| | PANTS | | 600 | 780 | 700 | | |
| | PROTECTIVE CLOTHING GEAR PPE | | 500 | 641 | 500 | | |
| | SAFETY SHOES (\$175 PER EMPLOYEE) | | 700 | 692 | 700 | | |
| | SHIRTS AND OUTERWEAR | | 450 | 422 | 670 | | |
| | GL # FOOTNOTE TOTAL: | | 2,250 | 2,535 | 2,570 | | |
| 20-2022-5-791000 | VEHICLE REPLACEMENT FUND FEES | 11,377 | | | | | |
| 20-2022-5-799000 | MISCELLANEOUS | 215 | 250 | 330 | 530 | 112.00 | 280 |
| | | | 250 | 50 | 250 | | |
| | RESPIRATORY EXAM | | 0 | 280 | 280 | | |
| | GL # FOOTNOTE TOTAL: | | 250 | 330 | 530 | | |
| COMMODITIES | | 169,400 | 290,100 | 194,994 | 326,090 | 12.41 | 35,990 |
| REPAIRS & MAINTENANCE | | | | | | | |
| 20-2022-7-712000 | MAINT - BUILDING & GROUNDS | 52,892 | 53,304 | 45,104 | 66,891 | 25.49 | 13,587 |
| | REPAIRS | | 25,000 | 23,000 | 15,000 | | |
| | LANDSCAPING/RESTORATION | | 1,000 | 500 | 1,000 | | |
| | LANDSCAPE SERVICE | | 11,604 | 11,604 | 11,241 | | |
| | CONCRETE REPAIRS | | 10,000 | 5,000 | 3,000 | | |
| | HVAC | | 5,700 | 5,000 | 1,250 | | |
| | CLEANING SERVICE | | 0 | 0 | 5,400 | | |
| | ROOF REPAIRS | | 0 | 0 | 20,000 | | |
| | OVERHEAD DOOR REPAIRS | | 0 | 0 | 6,000 | | |
| | DOORS | | 0 | 0 | 4,000 | | |
| | GL # FOOTNOTE TOTAL: | | 53,304 | 45,104 | 66,891 | | |
| 20-2022-7-714000 | MAINTENANCE VEHICLES | 6,880 | 7,018 | 7,018 | 7,229 | 3.01 | 211 |
| 20-2022-7-715000 | MAINTENANCE OTHER EQUIPMENT | 41,447 | 50,050 | 45,550 | 50,070 | 0.04 | 20 |
| | REPAIRS SERVICE AND PARTS FOR PUMPS, VALVES MOTORS ETC. | | 42,000 | 38,000 | 42,000 | | |
| | MAINTENANCE MATERIALS GREASE, OIL, PACKINGS, ETC. | | 7,500 | 7,000 | 7,500 | | |
| | WASTE OIL DISPOSAL | | 550 | 550 | 570 | | |
| | GL # FOOTNOTE TOTAL: | | 50,050 | 45,550 | 50,070 | | |
| REPAIRS & MAINTENANCE | | 101,219 | 110,372 | 97,672 | 124,190 | 12.52 | 13,818 |
| TRANSFERS | | | | | | | |
| 20-2022-8-789000 | TRANSFER TECHNOLOGY FUND | 20,000 | 40,000 | 40,000 | 41,200 | 3.00 | 1,200 |
| | TERF USER CHARGES (INCLUDES GIS) | | 40,000 | 40,000 | 41,200 | | |
| TRANSFERS | | 20,000 | 40,000 | 40,000 | 41,200 | 3.00 | 1,200 |
| Totals for DEPT 2022 - WASTE WATER TREATMENT PLANT | | 1,205,755 | 1,428,126 | 1,321,988 | 1,520,276 | 6.45 | 92,150 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|--|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 20 - UTILITY FUND | | | | | | | |
| DEPT 2023 - UTILITY-DEBT SERVICE | | | | | | | |
| DEBT SERVICE | | | | | | | |
| 20-2023-9-795000 | PRINCIPAL PAYMENTS | | 695,000 | 695,000 | 780,215 | 12.26 | 85,215 |
| | ALTERNATE REVENUE BONDS (SERIES 2012B) PRINCIPAL | | 185,000 | 185,000 | 190,000 | | |
| | ALTERNATE REVENUE BONDS (SERIES 2013B) PRINCIPAL | | 180,000 | 180,000 | 190,000 | | |
| | ALTERNATE REVENUE BONDS (SERIES 2014A) PRINCIPAL | | 285,000 | 285,000 | 290,000 | | |
| | ALTERNATE REVENUE BONDS (SERIES 2015B) PRINCIPAL | | 45,000 | 45,000 | 45,000 | | |
| | IEPA LOAN (ESTIMATE; EXPECTING TO MAKE PAYMENTS IN OCTOBER AND APRIL) | | 0 | 0 | 65,215 | | |
| | GL # FOOTNOTE TOTAL: | | 695,000 | 695,000 | 780,215 | | |
| 20-2023-9-796000 | INTEREST PAYMENTS | 343,038 | 334,438 | 334,438 | 340,924 | 1.94 | 6,486 |
| | ALTERNATE REVENUE BONDS (SERIES 2012B) INTEREST | | 70,650 | 70,650 | 66,900 | | |
| | ALTERNATE REVENUE BONDS (SERIES 2013B) INTEREST | | 116,150 | 116,150 | 111,275 | | |
| | ALTERNATE REVENUE BONDS (SERIES 2014A) INTEREST | | 31,275 | 31,275 | 22,650 | | |
| | ALTERNATE REVENUE BONDS (SERIES 2015B) INTEREST | | 116,363 | 116,363 | 115,463 | | |
| | IEPA LOAN (ESTIMATE; EXPECTING TO MAKE PAYMENTS IN OCTOBER AND APRIL) | | 0 | 0 | 24,636 | | |
| | GL # FOOTNOTE TOTAL: | | 334,438 | 334,438 | 340,924 | | |
| 20-2023-9-797000 | PAYING AGENT FEES | 2,106 | 2,150 | 2,489 | 2,500 | 16.28 | 350 |
| DEBT SERVICE | | 345,144 | 1,031,588 | 1,031,927 | 1,123,639 | 8.92 | 92,051 |
| Totals for DEPT 2023 - UTILITY-DEBT SERVICE | | 345,144 | 1,031,588 | 1,031,927 | 1,123,639 | 8.92 | 92,051 |



| | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2020-21 |
|-----------|----------|-----------|-----------|-----------|------------|-----------|
| ACTIVITY | APPROVED | PROJECTED | REQUESTED | REQUESTED | REQUESTED | REQUESTED |
| GL NUMBER | BUDGET | ACTIVITY | BUDGET | % CHANGE | AMT CHANGE | |

FUND 20 - UTILITY FUND

DEPT 2024 - UTILITY-CAPITAL IMPROVEMENT

COMMODITIES

| | | | | | | | |
|--------------------|---|----------------|----------------|----------------|----------------|-------------|---------------|
| 20-2024-5-788000 | REPLACEMENT METERS | 83,941 | 86,800 | 75,000 | 89,100 | 2.65 | 2,300 |
| | 50 RESIDENTIAL METERS @ \$300 EACH | | 15,000 | 15,000 | 15,000 | | |
| | REPLACEMENT OF 2 - 3" METERS - \$1,665/METER | | 3,300 | 3,300 | 3,300 | | |
| | REPLACEMENT OF 2 - 4" METERS - \$2,900/METER | | 5,800 | 5,800 | 5,800 | | |
| | PW-WATER-004: RADIO READ TOUCHPAD - REPLACE METER HEADS | | 25,000 | 25,000 | 25,000 | | |
| | PW-WATER-003: METER REPLACEMENT - MANUAL READ UPGRADE | | 37,700 | 25,900 | 40,000 | | |
| | GL # FOOTNOTE TOTAL: | | 86,800 | 75,000 | 89,100 | | |
| 20-2024-5-793000 | HYDRANTS, VALVES, MISC | 24,104 | 44,500 | 44,500 | 55,000 | 23.60 | 10,500 |
| | PW-WATER-005: FIRE HYDRANT REPLACEMENTS | | 30,000 | 30,000 | 30,000 | | |
| | 10 VALVE REPLACEMENTS - \$650 EACH | | 6,500 | 6,500 | 0 | | |
| | PW-WATER-006: NEW VALVE INSERTIONS | | 5,000 | 5,000 | 25,000 | | |
| | BACKFILL MATERIAL, BEDDING AND RESTORATION | | 3,000 | 3,000 | 0 | | |
| | GL # FOOTNOTE TOTAL: | | 44,500 | 44,500 | 55,000 | | |
| COMMODITIES | | 108,045 | 131,300 | 119,500 | 144,100 | 9.75 | 12,800 |

CAPITAL

| | | | | | | | |
|------------------|---|---------|-----------|-----------|---------|----------|-------------|
| 20-2024-6-750000 | WWTP IMPR | 136,034 | 3,438,000 | 1,775,375 | 983,200 | (71.40) | (2,454,800) |
| | FILTER BUILDING CONDUIT WATER INFILTRATION | | 40,500 | 5,000 | 0 | | |
| | LAGOON DREDGING | | 550,000 | 190,590 | 0 | | |
| | BAFFLE REPLACEMENT IN LAGOON | | 21,500 | 0 | 0 | | |
| | LAGOON DREDGING ENGINEERING | | 12,000 | 10,000 | 0 | | |
| | PHOSPHORUS REMOVAL IMPROVEMENTS - CONSTRUCTION AND ENGINEERING | | 2,770,000 | 1,525,785 | 0 | | |
| | FALL PROTECTION - OSHA REQUIRED (HEADWORKS AND DIGESTER) | | 40,000 | 40,000 | 0 | | |
| | FALL PROTECTION ENGINEERING - OSHA REQUIRED (HEADWORKS AND DIGESTER) | | 4,000 | 4,000 | 0 | | |
| | PW-WWTP-001: PLANT SCADA SYSTEM PHASE I | | 0 | 0 | 547,200 | | |
| | PW-WWTP-005: SCREEN & GRIT BLDG. - REPLACE INTERIOR LIGHTS | | 0 | 0 | 33,000 | | |
| | PW-WWTP-010: CONTROL BLDG. - TURBO BLOWERS (ENG.) | | 0 | 0 | 50,000 | | |
| | PW-WWTP-012: FILTER BLDG. - AUTOMATE SLUDGE PUMPING | | 0 | 0 | 36,000 | | |
| | PW-WWTP-014: DIGESTER COMPLEX - LEAK REPAIR | | 0 | 0 | 25,000 | | |
| | PW-WWTP-017: CHLORINE TANK - REPLACEMENT PIPING | | 0 | 0 | 43,000 | | |
| | PW-WWTP-018: PRIMARY CLARIFIERS A - SLUDGE WASTING AUTOMATION | | 0 | 0 | 31,000 | | |
| | PW-WWTP-019: PRIMARY CLARIFIERS A - WETWELL CONTROL | | 0 | 0 | 32,000 | | |
| | PW-WWTP-021: AERATION TANKS A - DO MONITORING AND CONTROL (ENG.) | | 0 | 0 | 40,000 | | |
| | PW-WWTP-022: SECONDARY CLARIFIERS A - SLUDGE WASTING AUTOMATION | | 0 | 0 | 31,000 | | |
| | PW-WWTP-025: AERATION TANKS B - DO MONITORING AND CONTROL (ENG.) | | 0 | 0 | 45,000 | | |
| | PW-WWTP-028: AERATION TANK B - PAINTING | | 0 | 0 | 70,000 | | |
| | GL # FOOTNOTE TOTAL: | | 3,438,000 | 1,775,375 | 983,200 | | |
| 20-2024-6-761000 | WATERMAIN IMPROVEMENTS | 60,177 | 75,000 | | | (100.00) | (75,000) |
| | 21/137 WATERMAIN RELOCATION IDOT INTERSECTION WIDENING - CONSTRUCTION (NEED IDOT INVOICE) | | 75,000 | 0 | 0 | | |
| 20-2024-6-772000 | UNDERGROUND IMPROVEMENT | 75,832 | | | | | |
| 20-2024-6-775000 | SANITARY SEWER RELOCATION | 60,177 | 175,000 | | | (100.00) | (175,000) |
| | 21/137 SANITARY SEWER RELOCATION (IDOT TO REIMBURSE \$40,000 TO VILLAGE) | | 175,000 | 0 | 0 | | |
| 20-2024-6-776000 | SANITARY SEWER REPAIRS | 230,898 | 700,000 | 575,000 | 450,000 | (35.71) | (250,000) |
| | PW-SS-006: LINING AND POINT REPAIRS CONSTRUCTION | | 150,000 | 150,000 | 150,000 | | |
| | PW-SS-005: ANNUAL SEWER TELEVISION INSPECTION | | 100,000 | 100,000 | 100,000 | | |
| | PW-SS-009: FLOW MONITORING AND SMOKE TESTING PROGRAM | | 0 | 0 | 100,000 | | |
| | PW-SS-007: MANHOLE REPAIRS - VARIOUS LOCATIONS | | 75,000 | 75,000 | 100,000 | | |
| | ROCKLAND ROAD - SANITARY SEWER RELOCATIONS | | 375,000 | 250,000 | 0 | | |
| | GL # FOOTNOTE TOTAL: | | 700,000 | 575,000 | 450,000 | | |



| GL NUMBER | DESCRIPTION | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2020-21 |
|---|---|----------------|------------------|--------------------|------------------|--------------------|----------------------|
| | | ACTIVITY | APPROVED BUDGET | PROJECTED ACTIVITY | REQUESTED BUDGET | REQUESTED % CHANGE | REQUESTED AMT CHANGE |
| 20-2024-6-777000 | LIFT STATION IMPROVEMENTS | 2,277 | 92,500 | 92,500 | 192,500 | 108.11 | 100,000 |
| | DAWES LIFT STATION - CONSTRUCTION ENGINEERING | | 5,000 | 5,000 | 0 | | |
| | DAWES LIFT STATION - CONSTRUCTION | | 75,000 | 75,000 | 0 | | |
| | GENERATOR AND ELECTRICAL SERVICE AT ROUTE 45 (ENGINEERING) | | 12,500 | 12,500 | 0 | | |
| | PW-SS-004: EMERGENCY GENERATOR AT ROUTE 45 - ENG. & CONST. | | 0 | 0 | 192,500 | | |
| | GL # FOOTNOTE TOTAL: | | 92,500 | 92,500 | 192,500 | | |
| 20-2024-6-778000 | WELL CAPACITY STUDY | | 500,000 | 610,854 | | (100.00) | (500,000) |
| | GARFIELD AVENUE WELL REPLACEMENT | | 500,000 | 610,854 | 0 | | |
| 20-2024-6-781000 | RESIDENTIAL LEAD SERVICE REPLACE INCENTI | 9,838 | 10,000 | 10,000 | 25,000 | 150.00 | 15,000 |
| | RESIDENTIAL LEAD SERVICE LINE REPLACEMENT REIMBURSEMENT PROGRAM | | 10,000 | 10,000 | 25,000 | | |
| 20-2024-6-795000 | WATER SYSTEM IMPROVEMENTS | 631 | 995,000 | 890,000 | 1,260,000 | 26.63 | 265,000 |
| | 19/20 ROCKLAND ROAD WATERMAIN CONSTRUCTION | | 925,000 | 820,000 | 0 | | |
| | 2020 WATERMAIN SURVEYING | | 10,000 | 10,000 | 0 | | |
| | 2020 WATERMAIN ENGINEERING | | 50,000 | 50,000 | 0 | | |
| | 2020 WATERMAIN CCDD TESTING | | 10,000 | 10,000 | 0 | | |
| | PW-WATER-002: ANNUAL WATERMAIN REPLACEMENT PROGRAM | | 0 | 0 | 350,000 | | |
| | PW-WATER-007: MISCELLANEOUS SYSTEM REPAIRS | | 0 | 0 | 50,000 | | |
| | PW-WATER-008: EAST PARK 16" WATERMAIN (5TH TO HOUGH) | | 0 | 0 | 150,000 | | |
| | PW-WATER-009: WEST PARK 16" WATERMAIN (DAWES TO DYMOND) | | 0 | 0 | 560,000 | | |
| | PW-WATER-012: DISTRIBUTION SYSTEM SCADA IMPROVEMENTS | | 0 | 0 | 150,000 | | |
| | GL # FOOTNOTE TOTAL: | | 995,000 | 890,000 | 1,260,000 | | |
| CAPITAL | | 575,864 | 5,985,500 | 3,953,729 | 2,910,700 | (51.37) | (3,074,800) |
| Totals for DEPT 2024 - UTILITY-CAPITAL IMPROVEMENT | | 683,909 | 6,116,800 | 4,073,229 | 3,054,800 | (50.06) | (3,062,000) |
| DEPT 9999 - TRANSFERS | | | | | | | |
| TRANSFERS | | | | | | | |
| 20-9999-8-799000 | TRANSFERS OUT | | 128,989 | 128,989 | 128,989 | | |
| | CAPITAL VEHICLE FUNDING TRANSFER - WATER | | 82,912 | 82,912 | 82,912 | | |
| | CAPITAL VEHICLE FUNDING TRANSFER - SEWER | | 34,700 | 34,700 | 34,700 | | |
| | CAPITAL VEHICLE FUNDING TRANSFER - WWTP | | 11,377 | 11,377 | 11,377 | | |
| | GL # FOOTNOTE TOTAL: | | 128,989 | 128,989 | 128,989 | | |
| TRANSFERS | | | 128,989 | 128,989 | 128,989 | | |
| Totals for DEPT 9999 - TRANSFERS | | | 128,989 | 128,989 | 128,989 | | |

BUDGET DETAIL

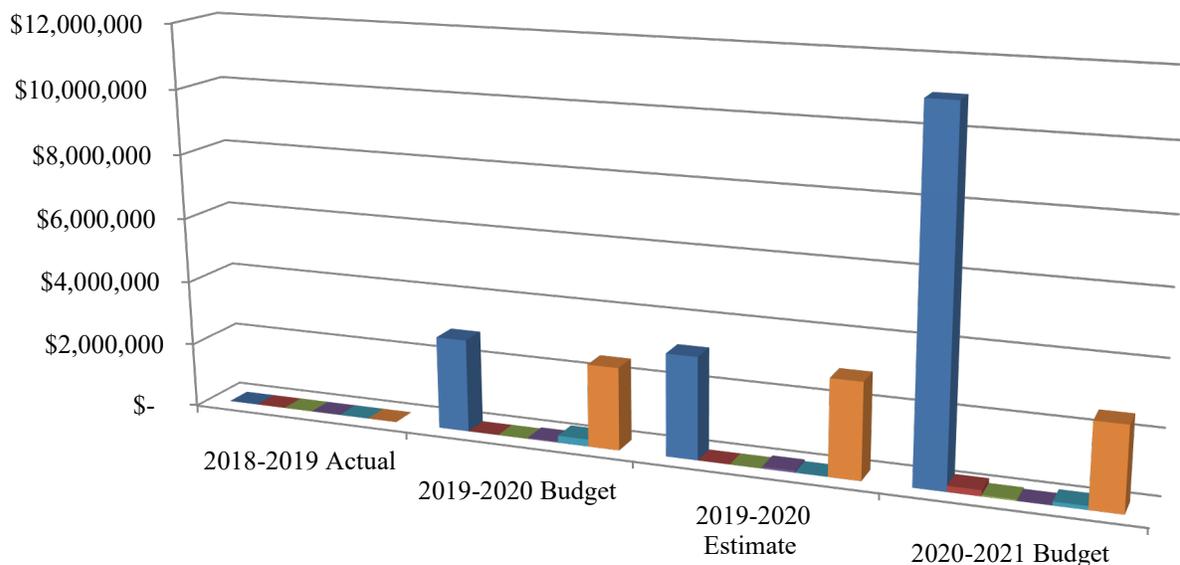
STORMWATER SEWER FUND

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 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|---------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Operating | | | | | | |
| Revenue | \$ - | \$ 2,860,000 | \$ 3,137,744 | \$ 11,011,933 | 285.0% | 251.0% |
| Expenses | \$ - | \$ (252,800) | \$ (69,300) | \$ (344,533) | 36.3% | 397.2% |
| Net Operating Income (loss) | \$ - | \$ 2,607,200 | \$ 3,068,444 | \$ 10,667,400 | 309.2% | 247.6% |
| Operating Expense Detail | | | | | | |
| Salaries & Wages | \$ - | \$ - | \$ - | \$ 185,782 | 100.0% | 100.0% |
| Employee Benefits | \$ - | \$ - | \$ - | \$ 41,724 | 100.0% | 100.0% |
| Contractual | \$ - | \$ 36,000 | \$ 60,000 | \$ - | -100.0% | -100.0% |
| Repairs & Maintenance | \$ - | \$ 216,800 | \$ 9,300 | \$ 117,027 | -46.0% | 1158.4% |
| | \$ - | \$ 252,800 | \$ 69,300 | \$ 344,533 | | |
| Capital Outlay | \$ - | \$ 2,535,000 | \$ 2,941,425 | \$ 2,565,837 | 1.2% | -12.8% |
| Total Fund Expense | \$ - | \$ 2,787,800 | \$ 3,010,725 | \$ 2,910,370 | 4.4% | -3.3% |
| Net Fund Income (loss) | \$ - | \$ 72,200 | \$ 127,019 | \$ 8,101,563 | 11121.0% | 6278.2% |

Stormwater Sewer Fund

- Revenue
- Salaries and Wages
- Employee Benefits
- Contractual
- Repairs & Maintenance
- Capital Outlay





| | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2020-21 |
|-----------|----------|-----------|----------|-----------|-----------|------------|
| ACTIVITY | APPROVED | PROJECTED | ACTIVITY | REQUESTED | REQUESTED | REQUESTED |
| GL NUMBER | BUDGET | BUDGET | BUDGET | BUDGET | % CHANGE | AMT CHANGE |

FUND 21 - STORMWATER SEWER FUND

REVENUES

CHARGES FOR SERVICES

| | | | | | | |
|-----------------------------|--|---|---|----------------|--|----------------|
| 21-0000-5-647000 | SEWER CHARGES | | | 409,500 | | 409,500 |
| | UTILITY FEE 15,750 ERUS (ESTIMATED FOUR MONTHS OF BILLING) | 0 | 0 | 409,500 | | |
| CHARGES FOR SERVICES | | | | 409,500 | | 409,500 |

INTEREST

| | | | | | | |
|------------------|------------------|---------------|---------------|---------------|---------------|---------------|
| 21-0000-7-690000 | INTEREST REVENUE | 10,000 | 34,000 | 20,000 | 100.00 | 10,000 |
| INTEREST | | 10,000 | 34,000 | 20,000 | 100.00 | 10,000 |

MISCELLANEOUS

| | | | | | | |
|----------------------|--|------------------|------------------|------------------|---------------|------------------|
| 21-0000-8-698000 | BOND PROCEEDS | 2,600,000 | 2,717,756 | 9,582,433 | 268.56 | 6,982,433 |
| | STORMWATER ALT REV BOND ISSUANCE (1 OF 9), CY 2021 | 0 | 0 | 9,582,433 | | |
| 21-0000-8-699000 | MISCELLANEOUS REVENUE | | 135,988 | | | |
| MISCELLANEOUS | | 2,600,000 | 2,853,744 | 9,582,433 | 268.56 | 6,982,433 |

TRANSFERS

| | | | | | | |
|------------------|--|----------------|----------------|------------------|---------------|----------------|
| 21-0000-9-699000 | TRANSFERS IN | 250,000 | 250,000 | 1,000,000 | 300.00 | 750,000 |
| | TRANSFER FROM GENERAL FUND (SEED MONEY); FY 2020-2021 TRANSFER IS A LOAN | 250,000 | 250,000 | 1,000,000 | | |
| TRANSFERS | | 250,000 | 250,000 | 1,000,000 | 300.00 | 750,000 |

| | | | | | | |
|-----------------------|--|------------------|------------------|-------------------|---------------|------------------|
| TOTAL REVENUES | | 2,860,000 | 3,137,744 | 11,011,933 | 285.03 | 8,151,933 |
|-----------------------|--|------------------|------------------|-------------------|---------------|------------------|

APPROPRIATIONS

SALARIES & WAGES

| | | | | | | |
|-----------------------------|-------------------------------|--|--|----------------|--|----------------|
| 21-2121-1-701000 | SALARIES-ADMINISTRATIVE STAFF | | | 66,030 | | 66,030 |
| 21-2121-1-703000 | SALARIES-ENGINEERING | | | 12,486 | | 12,486 |
| 21-2121-1-704000 | SALARIES-MAINTENANCE | | | 107,266 | | 107,266 |
| SALARIES & WAGES | | | | 185,782 | | 185,782 |

EMPLOYEE BENEFITS

| | | | | | | |
|--------------------------|--------------------------------|--|--|---------------|--|---------------|
| 21-2121-2-793000 | EMPLOYER CONTRIBUTION IMRF | | | 28,191 | | 28,191 |
| 21-2121-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | | | 13,533 | | 13,533 |
| EMPLOYEE BENEFITS | | | | 41,724 | | 41,724 |

CONTRACTUAL

| | | | | | | |
|--------------------|---|---------------|---------------|---------------|--------------|--------------|
| 21-2121-3-728000 | TECHNICAL SERVICES | 36,000 | 60,000 | 40,000 | 11.11 | 4,000 |
| | STORMWATER IMPERVIOUS SURFACE ANALYSIS (40% IN FY19-20) | 36,000 | 0 | 0 | | |
| | ADM-SW-001: STORMWATER RATE STUDY | 0 | 60,000 | 40,000 | | |
| | GL # FOOTNOTE TOTAL: | 36,000 | 60,000 | 40,000 | | |
| CONTRACTUAL | | 36,000 | 60,000 | 40,000 | 11.11 | 4,000 |

CAPITAL

| | | | | | | |
|------------------|---|-----------|-----------|-----------|--------|---------|
| 21-2121-6-790000 | CAPITAL OUTLAY | 2,535,000 | 2,941,425 | 2,525,837 | (0.36) | (9,163) |
| | CHARLES BROWN RESERVOIR RESTORATION CONSTRUCTION | 1,275,000 | 1,439,455 | 0 | | |
| | CHARLES BROWN RESERVOIR RESTORATION CONSTRUCTION ENG. | 90,000 | 117,160 | 0 | | |
| | CHARLES BROWN RESERVOIR PUMP REPLACEMENT | 150,000 | 243,000 | 0 | | |
| | ROCKLAND ROAD MAIN LINE STORM SEWER CONSTRUCTION | 1,000,000 | 1,131,810 | 0 | | |
| | PW-SW-002 STORM SEWER IMPROVEMENTS - MISCELLANEOUS | 20,000 | 10,000 | 50,000 | | |
| | PW-SW-003: CLEANING AND TELEVISIONING OF STORM SEWERS | 0 | 0 | 100,000 | | |
| | PW-SW-004: STORM SEWER STRUCTURE CLEANING | 0 | 0 | 75,000 | | |
| | PW-SW-005: STORM SEWER POINT REPAIRS | 0 | 0 | 100,000 | | |
| | PW-SW-006: CHARLES BROWN RESERVOIR ANNUAL MAINTENANCE | 0 | 0 | 25,000 | | |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2019-20 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|----------------------------------|--|--|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| | PW-SW-001A: ROCKLAND ROAD STORMWATER IMPROVEMENTS - ENGINEERING | 0 | 0 | 1,091,677 | | |
| | PW-SW-001B: BURDICK & AMES STORMWATER IMPROVEMENTS - ENGINEERING | 0 | 0 | 1,084,160 | | |
| | GL # FOOTNOTE TOTAL: | 2,535,000 | 2,941,425 | 2,525,837 | | |
| CAPITAL | | 2,535,000 | 2,941,425 | 2,525,837 | (0.36) | (9,163) |
| REPAIRS & MAINTENANCE | | | | | | |
| 21-2121-7-718000 | MAINTENANCE STORM SEWERS | 216,800 | 9,300 | 117,027 | (46.02) | (99,773) |
| | REPAIRS OF CATCH BASINS, MANHOLES, AND STORM SEWER LINES, TV INSPECTIONS | 8,000 | 8,000 | 8,117 | | |
| | NPDES FEES | 1,000 | 1,000 | 1,000 | | |
| | NPDES PHASE II SURVEYS, PR PROGRAM, SIGNS | 300 | 300 | 300 | | |
| | SOUTHWEST BASIN MAINTENANCE | 7,500 | 0 | 7,610 | | |
| | CATCH BASIN CLEANING - MOVED TO CAPITAL ACCOUNT | 100,000 | 0 | 0 | | |
| | STORM SEWER TELEVISIONING AND CLEANING - MOVED TO CAPITAL ACCOUNT | 100,000 | 0 | 0 | | |
| | STREET SWEEPING | 0 | 0 | 75,000 | | |
| | DETENTION BASINS MOWING | 0 | 0 | 25,000 | | |
| | GL # FOOTNOTE TOTAL: | 216,800 | 9,300 | 117,027 | | |
| REPAIRS & MAINTENANCE | | 216,800 | 9,300 | 117,027 | (46.02) | (99,773) |
| TOTAL APPROPRIATIONS | | 2,787,800 | 3,010,725 | 2,910,370 | 4.40 | 122,570 |

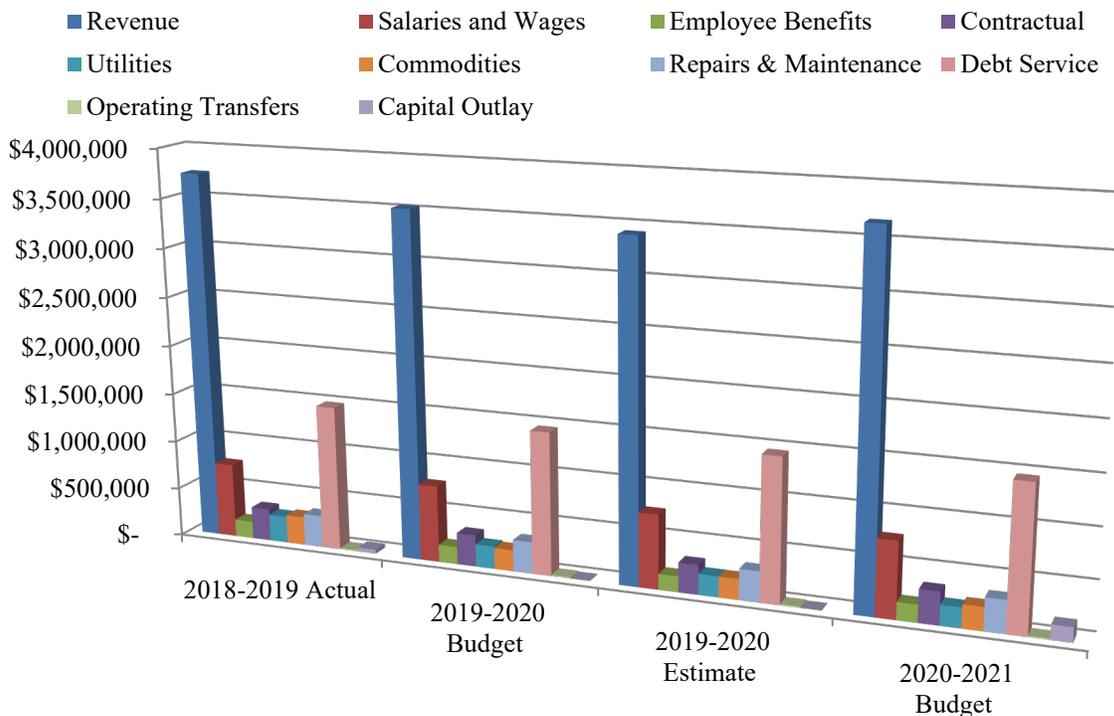
BUDGET DETAIL

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 open space.

| Libertyville Sports Complex Fund | Actual 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|----------------------------------|------------------|-----------------------|-------------------------|-----------------------|--------------------|--------------------|
| Operating | | | | | | |
| Revenue | \$ 3,743,226 | \$ 3,527,235 | \$ 3,420,617 | \$ 3,665,568 | 3.9% | 7.2% |
| Expenses | \$ (3,656,439) | \$ (3,523,235) | \$ (3,417,117) | \$ (3,515,568) | -0.2% | 2.9% |
| Net Operating Income (loss) | \$ 86,787 | \$ 4,000 | \$ 3,500 | \$ 150,000 | 3650.0% | 4185.7% |
| Operating Expense Detail | | | | | | |
| Salaries and Wages | \$ 760,413 | \$ 783,243 | \$ 755,067 | \$ 768,501 | -1.9% | 1.8% |
| Employee Benefits | \$ 177,203 | \$ 178,027 | \$ 161,328 | \$ 178,141 | 0.1% | 10.4% |
| Contractual | \$ 332,192 | \$ 324,050 | \$ 300,812 | \$ 330,916 | 2.1% | 10.0% |
| Utilities | \$ 273,748 | \$ 231,670 | \$ 211,920 | \$ 204,170 | -11.9% | -3.7% |
| Commodities | \$ 292,389 | \$ 217,310 | \$ 210,395 | \$ 234,650 | 8.0% | 11.5% |
| Repairs & Maintenance | \$ 327,781 | \$ 323,242 | \$ 311,702 | \$ 328,650 | 1.7% | 5.4% |
| Debt Service | \$ 1,480,713 | \$ 1,453,693 | \$ 1,453,893 | \$ 1,458,180 | 0.3% | 0.3% |
| Operating Transfers | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,360 | 3.0% | 3.0% |
| | \$ 3,656,439 | \$ 3,523,235 | \$ 3,417,117 | \$ 3,515,568 | | |
| Capital Outlay | \$ 40,412 | \$ 4,000 | \$ 3,500 | \$ 150,000 | 3650.0% | 4185.7% |
| Total Fund Expense | \$ 3,696,851 | \$ 3,527,235 | \$ 3,420,617 | \$ 3,665,568 | 3.9% | 7.2% |
| Net Fund Income (loss) | \$ 46,375 | \$ - | \$ - | \$ - | - | - |

Libertyville Sports Complex Fund





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 60 - LIBERTYVILLE SPORTS COMP FUND | | | | | | | |
| REVENUES | | | | | | | |
| DEPT 6001 - LSC-INDOOR SPORTS CENTER | | | | | | | |
| 60-6001-0-606000 | ADULT PROGRAMS | 63,171 | 80,000 | 58,735 | 80,000 | | |
| 60-6001-0-607000 | BASKETBALL PROGRAMS | 81,822 | 90,000 | 86,000 | 90,000 | | |
| 60-6001-0-608000 | SOCCER PROGRAMS | 234,278 | 205,000 | 205,000 | 210,000 | 2.44 | 5,000 |
| 60-6001-0-610000 | YOUTH PROGRAMS | 69,843 | 72,000 | 60,131 | 70,000 | (2.78) | (2,000) |
| 60-6001-0-611000 | CONTRACTUAL PROGRAM FEES | 38,628 | 40,000 | 39,300 | 40,000 | | |
| | SABRE FENCING | | 800 | 0 | 0 | | |
| | MUSIC IN THE BOX | | 12,000 | 7,000 | 7,000 | | |
| | TAEKWONDO | | 8,300 | 9,300 | 10,000 | | |
| | JELLY BEAN SPORTS | | 13,300 | 6,000 | 6,000 | | |
| | HOOPS SKILLS CAMPS | | 3,800 | 4,000 | 4,000 | | |
| | AFTER SCHOOL SPORTS | | 0 | 8,000 | 8,000 | | |
| | SPEED & AGILITY | | 1,800 | 1,000 | 1,000 | | |
| | ROBOTHINK | | 0 | 4,000 | 4,000 | | |
| | GL # FOOTNOTE TOTAL: | | 40,000 | 39,300 | 40,000 | | |
| 60-6001-0-612000 | FACILITY RENTALS | 18,686 | 19,000 | 19,000 | 19,000 | | |
| 60-6001-0-614000 | BIRTHDAY PARTIES | 26,740 | 30,000 | 27,149 | 30,000 | | |
| 60-6001-0-615000 | VENDING | 3,392 | 4,000 | 2,026 | 4,000 | | |
| 60-6001-0-616000 | CLIMBING MOUNTAIN | 23,437 | 25,000 | 22,351 | 25,000 | | |
| 60-6001-0-617000 | SPORTS FLOOR RENTAL | 905,212 | 885,000 | 870,000 | 885,000 | | |
| 60-6001-0-618000 | OPEN GYM/DROP-IN FEES | 133,563 | 125,000 | 133,000 | 139,000 | 11.20 | 14,000 |
| 60-6001-0-619000 | FITNESS CLASSES | 15,063 | 11,500 | 15,250 | 13,000 | 13.04 | 1,500 |
| 60-6001-0-620000 | FITNESS MEMBERSHIPS | 276,081 | 300,000 | 269,689 | 300,000 | | |
| 60-6001-0-621000 | LEASE REVENUES | 47,067 | 27,700 | 48,000 | 60,140 | 117.11 | 32,440 |
| 60-6001-0-622000 | SPONSORSHIP INCOME | 15,185 | 20,000 | 19,399 | 30,000 | 50.00 | 10,000 |
| 60-6001-0-623000 | PERSONAL TRAINER | 4,709 | 1,000 | 3,000 | 10,000 | 900.00 | 9,000 |
| 60-6001-0-639000 | CONCESSION | 163,386 | 190,000 | 170,000 | 235,000 | 23.68 | 45,000 |
| 60-6001-0-688000 | CASH OVER | 1,601 | | | | | |
| 60-6001-0-699000 | MISCELLANEOUS REVENUES | 250 | | | | | |
| Totals for DEPT 6001 - LSC-INDOOR SPORTS CENTER | | 2,122,114 | 2,125,200 | 2,048,030 | 2,240,140 | 5.41 | 114,940 |
| DEPT 6002 - LSC-GOLF LEARNING CENTER | | | | | | | |
| 60-6002-0-630000 | RANGE BALLS | 108,257 | | | | | |
| 60-6002-0-631000 | EQUIPMENT RENTAL | 172 | | | | | |
| 60-6002-0-632000 | PRO SHOP MERCHANDISE | 8,199 | | | | | |
| 60-6002-0-633000 | LESSONS | 10,816 | | | | | |
| 60-6002-0-635000 | GOLF RANGE RENTAL | 4,200 | | | | | |
| Totals for DEPT 6002 - LSC-GOLF LEARNING CENTER | | 131,644 | | | | | |
| DEPT 6003 - LSC-FAMILY ENTERTAINMENT CENTER | | | | | | | |
| 60-6003-0-621000 | LEASE REVENUES | 51,391 | | 51,420 | | | |
| Totals for DEPT 6003 - LSC-FAMILY ENTERTAINMENT CENTER | | 51,391 | | 51,420 | | | |
| DEPT 6004 - LSC-GENERAL | | | | | | | |
| 60-6004-0-697000 | TRANSFER FROM GENERAL-DEBT | 1,438,077 | 1,402,035 | 1,321,167 | 1,350,428 | (3.68) | (51,607) |
| 60-6004-9-699000 | TRANSFERS IN | | | | 75,000 | | 75,000 |
| | TRANSFER FROM GENERAL FUND FOR ISC EXTERIOR REPAINTING | | 0 | 0 | 75,000 | | |
| Totals for dept 6004 - LSC-GENERAL | | 1,438,077 | 1,402,035 | 1,321,167 | 1,425,428 | 1.67 | 23,393 |
| TOTAL REVENUES | | 3,743,226 | 3,527,235 | 3,420,617 | 3,665,568 | 3.92 | 138,333 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2019-20 REQUESTED BUDGET | 2020-21 REQUESTED BUDGET | 2020-21 % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|----------------------------------|--|----------------------------------|--------------------------------|--------------------------------|---------------------|------------------------------------|
| FUND 60 - LIBERTYVILLE SPORTS COMP FUND | | | | | | | |
| DEPT 6001 - LSC-INDOOR SPORTS CENTER | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 60-6001-1-701000 | SALARIES-ADMINISTRATIVE STAFF | 279,730 | 315,965 | 318,581 | 364,223 | 15.27 | 48,258 |
| 60-6001-1-702000 | SALARIES-MAINTENANCE | (1) | | | | | |
| 60-6001-1-703000 | SALARIES-FITNESS | 190,864 | 187,181 | 153,409 | 161,000 | (13.99) | (26,181) |
| | GROUP EXERCISE INSTRUCTORS | | 55,000 | 55,000 | 56,100 | | |
| | BABYSITTING | | 6,580 | 6,580 | 6,777 | | |
| | FITNESS DESK AND FITNESS LEADERS | | 71,000 | 71,000 | 73,130 | | |
| | PERSONAL TRAINERS | | 500 | 500 | 5,000 | | |
| | FITNESS CENTER SUPERVISOR | | 54,101 | 20,329 | 19,993 | | |
| | GL # FOOTNOTE TOTAL: | | 187,181 | 153,409 | 161,000 | | |
| 60-6001-1-704000 | SALARIES-CONFERENCE | 171,442 | 190,000 | 177,320 | 180,058 | (5.23) | (9,942) |
| | PART-TIME MOD'S | | 90,000 | 90,000 | 14,058 | | |
| | FRONT DESK | | 30,000 | 30,000 | 16,000 | | |
| | CLIMBING MOUNTAIN | | 19,580 | 16,900 | 12,760 | | |
| | ISC CONCESSIONS | | 16,320 | 16,320 | 18,000 | | |
| | BIRTHDAY PARTIES | | 4,100 | 4,100 | 5,000 | | |
| | EVENT MANAGER | | 30,000 | 20,000 | 0 | | |
| | PART-TIME IMRF MOD'S | | 0 | 0 | 114,240 | | |
| | GL # FOOTNOTE TOTAL: | | 190,000 | 177,320 | 180,058 | | |
| 60-6001-1-705000 | SALARIES-PROGRAMS | 59,901 | 60,180 | 76,207 | 63,220 | 5.05 | 3,040 |
| | SPECIAL RENTALS | | 19,890 | 19,890 | 20,890 | | |
| | ADULT SPORTS | | 5,100 | 5,100 | 5,100 | | |
| | SOCCER | | 5,100 | 5,100 | 5,100 | | |
| | YOUTH BB | | 4,590 | 4,590 | 5,590 | | |
| | YOUTH PROGRAMS | | 17,340 | 33,367 | 18,340 | | |
| | BALLFIELD MAINTENANCE | | 8,160 | 8,160 | 8,200 | | |
| | GL # FOOTNOTE TOTAL: | | 60,180 | 76,207 | 63,220 | | |
| SALARIES & WAGES | | 701,936 | 753,326 | 725,517 | 768,501 | 2.01 | 15,175 |
| EMPLOYEE BENEFITS | | | | | | | |
| 60-6001-2-720000 | INSURANCE | 57,491 | 53,245 | 42,515 | 43,917 | (17.52) | (9,328) |
| 60-6001-2-740000 | SICK LEAVE BUYBACK | 6,789 | | | | | |
| 60-6001-2-793000 | EMPLOYER CONTRIBUTION IMRF | 52,750 | 62,344 | 62,344 | 76,763 | 23.13 | 14,419 |
| 60-6001-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 52,317 | 56,535 | 50,696 | 57,461 | 1.64 | 926 |
| EMPLOYEE BENEFITS | | 169,347 | 172,124 | 155,555 | 178,141 | 3.50 | 6,017 |
| CONTRACTUAL | | | | | | | |
| 60-6001-3-707000 | CONTRACTED SERVICES | 212,873 | 242,000 | 219,262 | 247,300 | 2.19 | 5,300 |
| | ADULT BB OFFICIALS | | 20,000 | 9,762 | 20,400 | | |
| | ADULT FOOTBALL OFFICIALS | | 3,000 | 1,500 | 3,000 | | |
| | ADULT SOFTBALL | | 19,000 | 8,000 | 19,000 | | |
| | SOCCER OFFICIALS | | 37,000 | 37,000 | 37,000 | | |
| | YOUTH BB OFFICIALS | | 13,000 | 13,000 | 13,400 | | |
| | FACILITIES MAINTENANCE CONTRACT | | 150,000 | 150,000 | 154,500 | | |
| | GL # FOOTNOTE TOTAL: | | 242,000 | 219,262 | 247,300 | | |
| 60-6001-3-713000 | INDEPENDENT CONTRACTORS | 24,016 | 28,000 | 27,500 | 28,000 | | |
| | FENCING | | 560 | 0 | 0 | | |
| | MUSIC IN THE BOX | | 8,400 | 4,900 | 4,900 | | |
| | TAEKWONDO | | 5,600 | 6,500 | 7,000 | | |
| | JELLY BEAN SPORTS | | 9,480 | 4,200 | 4,200 | | |
| | HOOPS SKILLS CAMPS | | 2,660 | 2,800 | 2,800 | | |
| | AFTER SCHOOL SPORTS | | 0 | 5,600 | 5,600 | | |
| | TOUCHDOWN SPORTS | | 1,300 | 0 | 0 | | |
| | SPEED & AGILITY | | 0 | 700 | 700 | | |
| | ROBOTHINK | | 0 | 2,800 | 2,800 | | |
| | GL # FOOTNOTE TOTAL: | | 28,000 | 27,500 | 28,000 | | |
| 60-6001-3-721000 | INTERGOVERNMENTAL RISK MGT | 31,068 | 42,000 | 42,000 | 53,766 | 28.01 | 11,766 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY APPROVED | 2019-20 PROJECTED BUDGET | 2019-20 ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--------------------|--|------------------------------|-----------------------------|---------------------|-----------------------------|-------------------------------|---------------------------------|
| 60-6001-3-742000 | COPY MACHINE LEASE | 1,298 | 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 | | 269,255 | 313,850 | 290,612 | 330,916 | 5.44 | 17,066 |
| UTILITIES | | | | | | | |
| 60-6001-4-708000 | ELECTRICITY | 174,722 | 192,000 | 172,000 | 173,000 | (9.90) | (19,000) |
| | ADDITION OF HOCKEY RINK | | 20,000 | 0 | 0 | | |
| | ELECTRICITY | | 172,000 | 172,000 | 173,000 | | |
| | GL # FOOTNOTE TOTAL: | | 192,000 | 172,000 | 173,000 | | |
| 60-6001-4-709000 | NORTH SHORE GAS | 30,190 | 20,000 | 20,000 | 21,000 | 5.00 | 1,000 |
| 60-6001-4-710000 | TELEPHONE | 3,963 | 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 | | 208,875 | 222,170 | 202,170 | 204,170 | (8.10) | (18,000) |
| COMMODITIES | | | | | | | |
| 60-6001-5-706000 | MATERIALS AND SUPPLIES SPORTS | 32,046 | 33,280 | 33,280 | 33,940 | 1.98 | 660 |
| | SPORTS FLOOR REPLACEMENT EQUIPMENT | | 7,900 | 7,900 | 8,560 | | |
| | 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 | | 1,380 | 1,380 | 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: | | 33,280 | 33,280 | 33,940 | | |
| 60-6001-5-716000 | CONCESSIONS | 81,692 | 90,000 | 82,000 | 90,000 | | |
| | CATERING EXPENSES/SPECIAL EVENTS | | 3,000 | 1,500 | 3,000 | | |
| | APPLIANCE MAINTENANCE REPAIRS AND PARTS | | 1,000 | 250 | 1,000 | | |
| | PEPSI | | 42,300 | 42,300 | 42,300 | | |
| | GOLD MEDAL | | 23,000 | 23,000 | 23,000 | | |
| | ICEE | | 5,000 | 5,000 | 5,000 | | |
| | SAM'S | | 14,000 | 8,250 | 14,000 | | |
| | COFFEE | | 1,200 | 1,200 | 1,200 | | |
| | LAKE COUNTY HEALTH DEPARTMENT | | 500 | 500 | 500 | | |
| | GL # FOOTNOTE TOTAL: | | 90,000 | 82,000 | 90,000 | | |
| 60-6001-5-723000 | OFFICE SUPPLIES | 5,366 | 5,500 | 5,000 | 5,500 | | |
| | OFFICE SUPPLIES | | 1,800 | 1,300 | 1,800 | | |
| | WHEN TO WORK | | 300 | 300 | 300 | | |
| | OFFICE SUPPLIES FRONT DESK | | 700 | 700 | 700 | | |
| | RADIOS NEW BATTERIES | | 200 | 200 | 200 | | |
| | MISC HARDWARE | | 1,000 | 1,000 | 1,000 | | |
| | WRISTBANDS | | 500 | 500 | 500 | | |
| | STAFF SHIRTS | | 1,000 | 1,000 | 1,000 | | |
| | GL # FOOTNOTE TOTAL: | | 5,500 | 5,000 | 5,500 | | |
| 60-6001-5-725000 | SUPPLIES ADULT ATHLETIC PRGMS | 2,800 | 3,000 | 2,800 | 3,000 | | |
| 60-6001-5-726000 | TRAVEL, TRAINING, SUBS & DUES | 1,086 | 1,700 | 1,700 | 1,700 | | |
| | CPR TRAINING FOR STAFF MOVED FROM 733 | | 200 | 200 | 200 | | |
| | TRAINING | | 1,000 | 1,000 | 800 | | |
| | IPRA CONFERENCE | | 500 | 500 | 500 | | |
| | STAFF RECOGNITION | | 0 | 0 | 200 | | |
| | GL # FOOTNOTE TOTAL: | | 1,700 | 1,700 | 1,700 | | |
| 60-6001-5-733000 | MATL & SUPPLIES CONF & BIRTHDAY | 6,863 | 7,500 | 8,029 | 7,500 | | |
| | MEETING ROOMS INTERNET MONTHLY FEE 84.90 | | 1,019 | 1,019 | 1,019 | | |
| | PARTY ROOMS | | 481 | 481 | 481 | | |
| | EVENT SUPPLY COSTS | | 0 | 0 | 300 | | |
| | RED CROSS SUPPLIES FOR CLASSES TAUGHT | | 1,000 | 1,000 | 1,000 | | |
| | MISC | | 300 | 829 | 0 | | |
| | HALLOWEEN EVENT | | 4,700 | 4,700 | 4,700 | | |
| | GL # FOOTNOTE TOTAL: | | 7,500 | 8,029 | 7,500 | | |



| GL NUMBER | DESCRIPTION | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2020-21 |
|----------------------------------|--|----------------|-----------------|--------------------|------------------|--------------------|----------------------|
| | | ACTIVITY | APPROVED BUDGET | PROJECTED ACTIVITY | REQUESTED BUDGET | REQUESTED % CHANGE | REQUESTED AMT CHANGE |
| 60-6001-5-734000 | MATERIALS & SUPPLIES FITNESS | 11,346 | 11,830 | 11,830 | 12,060 | 1.94 | 230 |
| | GROUP EXERCISE EQUIPMENT | | 1,700 | 1,700 | 1,700 | | |
| | BIKE REPAIR | | 800 | 800 | 800 | | |
| | BABYSITTING ROOM | | 100 | 100 | 0 | | |
| | FITNESS-TOWELS AND CLEANING SUPPLIES | | 2,936 | 2,936 | 2,936 | | |
| | CPR/FIRST AID EMPLOYEES | | 200 | 200 | 200 | | |
| | MAINTENANCE OF FITNESS ROOM EQUIPMENT | | 3,000 | 3,000 | 3,000 | | |
| | MAINTENANCE WASHER/DRYER | | 1,000 | 1,000 | 1,000 | | |
| | MAINTENANCE OF STEREO EQUIPMENT | | 400 | 400 | 400 | | |
| | UPHOLSTERY | | 150 | 150 | 150 | | |
| | MISC - RICOH MAINTENANCE | | 140 | 140 | 140 | | |
| | WIFI FOR COMPLEX | | 1,404 | 1,404 | 1,404 | | |
| | MEMBERSHIP APPRECIATION | | 0 | 0 | 330 | | |
| | GL # FOOTNOTE TOTAL: | | 11,830 | 11,830 | 12,060 | | |
| 60-6001-5-736000 | CREDIT CARD/BANK FEES | 35,425 | 45,000 | 45,000 | 45,000 | | |
| 60-6001-5-736001 | ACTIVE MAINTENANCE FEE | 11,948 | 15,000 | 15,000 | 15,000 | | |
| 60-6001-5-750000 | REFUNDS | (820) | | (494) | | | |
| 60-6001-5-751000 | CLIMBING MOUNTAIN/FRONT DESK | 4,152 | 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 | 1,670 | | 1,750 | | | |
| 60-6001-5-799000 | MISCELLANEOUS | 394 | | | 16,450 | | 16,450 |
| | CONCESSIONS SALES TAX EXPENSE (\$235,000 X 7%) | | 0 | 0 | 16,450 | | |
| COMMODITIES | | 193,968 | 217,310 | 210,395 | 234,650 | 7.98 | 17,340 |
| CAPITAL | | | | | | | |
| 60-6001-6-760000 | DEPRECIATION | 281,305 | | | | | |
| 60-6001-6-790000 | CAPITAL OUTLAY | 120,996 | 4,000 | 3,500 | 150,000 | 3,650.00 | 146,000 |
| | WASHER/DRYER FOR FITNESS | | 4,000 | 3,500 | 0 | | |
| | RSC-FAC-003: EXTERIOR PAINTING & CAULKING | | 0 | 0 | 150,000 | | |
| | GL # FOOTNOTE TOTAL: | | 4,000 | 3,500 | 150,000 | | |
| CAPITAL | | 402,301 | 4,000 | 3,500 | 150,000 | 3,650.00 | 146,000 |
| REPAIRS & MAINTENANCE | | | | | | | |
| 60-6001-7-712000 | MAINTENANCE BUILDING | 196,291 | 210,861 | 200,000 | 216,100 | 2.48 | 5,239 |
| | CUSTODIAL SERVICE (3% ANNUAL ESCALATION) | | 129,631 | 129,631 | 133,520 | | |
| | JANITORIAL SUPPLIES | | 24,000 | 11,639 | 24,000 | | |
| | REPAIRS-PLUMBING-SENSORS | | 3,000 | 2,000 | 3,000 | | |
| | FIRE ALARM & EXTINGUISHER INSPECTIONS | | 3,300 | 3,300 | 3,300 | | |
| | LIFT RENTAL | | 1,000 | 1,000 | 1,000 | | |
| | LOCKS AND HARDWARE | | 2,800 | 2,800 | 2,800 | | |
| | LIGHTS, FIXTURES, BULBS | | 1,500 | 1,500 | 1,500 | | |
| | HARDWARE SUPPLIES | | 3,000 | 3,000 | 3,000 | | |
| | NETTING REPAIR | | 300 | 300 | 300 | | |
| | TOOLS | | 500 | 5,000 | 500 | | |
| | FLOOR MATS CLEANING CONTRACT | | 2,000 | 2,000 | 2,000 | | |
| | HVAC REPAIRS | | 12,000 | 10,000 | 12,000 | | |
| | ELEVATOR INSPECTION | | 3,600 | 3,600 | 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 | | 2,000 | 2,000 | 2,100 | | |
| | FACILITY PEST CONTROL | | 1,000 | 1,000 | 1,000 | | |
| | ROOM DIVIDER REPAIRS | | 230 | 230 | 230 | | |
| | KIEFER FLOORING | | 800 | 800 | 800 | | |
| | MAINTENANCE OTHER EQUIPMENT (MOVED FROM 60-6002-7-713 ACCOUNT) | | 2,000 | 2,000 | 2,000 | | |
| | FEC MAINTENANCE | | 0 | 0 | 1,250 | | |
| | GL # FOOTNOTE TOTAL: | | 210,861 | 200,000 | 216,100 | | |



| GL NUMBER | DESCRIPTION | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2020-21 |
|--|----------------------------------|------------------|------------------|--------------------|------------------|--------------------|----------------------|
| | | ACTIVITY | APPROVED BUDGET | PROJECTED ACTIVITY | REQUESTED BUDGET | REQUESTED % CHANGE | REQUESTED AMT CHANGE |
| 60-6001-7-714000 | MAINTENANCE GROUNDS | 76,041 | 76,736 | 76,000 | 106,736 | 39.10 | 30,000 |
| | SNOW PLOWING | | 35,700 | 35,700 | 35,700 | | |
| | CONTRACTUAL MAINTENANCE | | 34,286 | 34,286 | 64,286 | | |
| | RESTRIPE PARKING LOTS | | 750 | 750 | 750 | | |
| | SUPPLIES FOR BALLFIELD | | 2,500 | 1,764 | 2,500 | | |
| | PARKING LOT BULBS/BALLASTS/LIFT | | 3,500 | 3,500 | 3,500 | | |
| | GL # FOOTNOTE TOTAL: | | 76,736 | 76,000 | 106,736 | | |
| 60-6001-7-717000 | MAINTENANCE-VEHICLE | 5,535 | 5,645 | 5,645 | 5,814 | 2.99 | 169 |
| | REPAIRS & MAINTENANCE | 277,867 | 293,242 | 281,645 | 328,650 | 12.07 | 35,408 |
| TRANSFERS | | | | | | | |
| 60-6001-8-789000 | TECHNOLOGY EQUIP. & REPLACE | 12,000 | 12,000 | 12,000 | 12,360 | 3.00 | 360 |
| | TRANSFERS | 12,000 | 12,000 | 12,000 | 12,360 | 3.00 | 360 |
| Totals for DEPT 6001 - LSC-INDOOR SPORTS CENTER | | 2,235,549 | 1,988,022 | 1,881,394 | 2,207,388 | 11.03 | 219,366 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|--------------------------------|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 60 - LIBERTYVILLE SPORTS COMP FUND | | | | | | | |
| DEPT 6002 - LSC-GOLF LEARNING CENTER | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 60-6002-1-701000 | SALARIES-ADMINISTRATIVE STAFF | 27,836 | 29,917 | 29,550 | | (100.00) | (29,917) |
| 60-6002-1-702000 | SALARIES-MAINTENANCE | 40 | | | | | |
| 60-6002-1-703000 | SALARIES-PRO SHOP | 30,601 | | | | | |
| SALARIES & WAGES | | 58,477 | 29,917 | 29,550 | | (100.00) | (29,917) |
| EMPLOYEE BENEFITS | | | | | | | |
| 60-6002-2-793000 | EMPLOYER CONTRIBUTION IMRF | 3,573 | 3,812 | 3,812 | | (100.00) | (3,812) |
| 60-6002-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 4,283 | 2,091 | 1,961 | | (100.00) | (2,091) |
| EMPLOYEE BENEFITS | | 7,856 | 5,903 | 5,773 | | (100.00) | (5,903) |
| CONTRACTUAL | | | | | | | |
| 60-6002-3-707000 | CONTRACTED SERVICES | 46,340 | | | | | |
| 60-6002-3-716000 | CONTRACTUAL-GOLF LESSONS | 6,801 | | | | | |
| 60-6002-3-721000 | INTERGOVERNMENTAL RISK MGMT | 9,796 | 10,200 | 10,200 | | (100.00) | (10,200) |
| CONTRACTUAL | | 62,937 | 10,200 | 10,200 | | (100.00) | (10,200) |
| UTILITIES | | | | | | | |
| 60-6002-4-708000 | ELECTRICITY | 8,953 | 2,500 | 2,500 | | (100.00) | (2,500) |
| 60-6002-4-709000 | NORTH SHORE GAS | 6,027 | 2,000 | 2,000 | | (100.00) | (2,000) |
| 60-6002-4-710000 | TELEPHONE | 2,642 | 1,750 | 2,000 | | (100.00) | (1,750) |
| UTILITIES | | 17,622 | 6,250 | 6,500 | | (100.00) | (6,250) |
| COMMODITIES | | | | | | | |
| 60-6002-5-733000 | MATERIALS & SUPPLIES- PRO SHOP | 10,289 | | | | | |
| 60-6002-5-735000 | PRO SHOP MERCHANDISE | 7,548 | | | | | |
| COMMODITIES | | 17,837 | | | | | |
| CAPITAL | | | | | | | |
| 60-6002-6-760000 | DEPRECIATION | 140,652 | | | | | |
| CAPITAL | | 140,652 | | | | | |
| REPAIRS & MAINTENANCE | | | | | | | |
| 60-6002-7-712000 | MAINTENANCE BUILDING | 617 | | 57 | | | |
| | FIRE SPRINKLER REPAIRS | | 0 | 57 | 0 | | |
| 60-6002-7-713000 | MAINTENANCE GROUNDS | 48,749 | 30,000 | 30,000 | | (100.00) | (30,000) |
| | MAINTENANCE CONTRACT | | 30,000 | 30,000 | 0 | | |
| 60-6002-7-715000 | MAINTENANCE OTHER EQUIPMENT | 548 | | | | | |
| REPAIRS & MAINTENANCE | | 49,914 | 30,000 | 30,057 | | (100.00) | (30,000) |
| Totals for DEPT 6002 - LSC-GOLF LEARNING CENTER | | 355,295 | 82,270 | 82,080 | | (100.00) | (82,270) |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 60 - LIBERTYVILLE SPORTS COMP FUND | | | | | | | |
| DEPT 6003 - LSC-FAMILY ENTERTAINMENT CENTER | | | | | | | |
| 60-6003-0-708000 | ELECTRICITY | | 1,000 | 1,000 | | (100.00) | (1,000) |
| 60-6003-0-709000 | NORTH SHORE GAS | | 1,000 | 1,000 | | (100.00) | (1,000) |
| 60-6003-0-712000 | MAINTENANCE BUILDING | 367 | 1,250 | 1,250 | | (100.00) | (1,250) |
| | ELECTRICAL | | 100 | 100 | 0 | | |
| | PLUMBING | | 200 | 200 | 0 | | |
| | HVAC REPAIRS | | 400 | 400 | 0 | | |
| | PARKING LOT STRIPING | | 150 | 150 | 0 | | |
| | FIRE EXTINGUISHERS AND ALARMS | | 400 | 400 | 0 | | |
| | GL # FOOTNOTE TOTAL: | | 1,250 | 1,250 | | | |
| 60-6003-0-760000 | DEPRECIATION | | 46,884 | | | | |
| Totals for DEPT 6003 - LSC-FAMILY ENTERTAINMENT CENTER | | | 47,251 | 3,250 | 3,250 | (100.00) | (3,250) |
| DEPT 6004 - LSC-GENERAL | | | | | | | |
| DEBT SERVICE | | | | | | | |
| 60-6004-9-730000 | BOND ISSUANCE COSTS | 62,437 | | | | | |
| 60-6004-9-795000 | PRINCIPAL PAYMENTS | | 835,000 | 835,000 | 865,000 | 3.59 | 30,000 |
| | GO ALTERNATE REVENUE (SERIES 2010A) PRINCIPAL | | 75,000 | 75,000 | 75,000 | | |
| | GO ALTERNATE REVENUE (SERIES 2010B) PRINCIPAL | | 210,000 | 210,000 | 220,000 | | |
| | GO ALTERNATE REVENUE (SERIES 2010C) PRINCIPAL | | 550,000 | 550,000 | 570,000 | | |
| | GL # FOOTNOTE TOTAL: | | 835,000 | 835,000 | 865,000 | | |
| 60-6004-9-796000 | INTEREST PAYMENTS | 633,474 | 617,693 | 617,693 | 590,680 | (4.37) | (27,013) |
| | GO ALTERNATE REVENUE (SERIES 2010A) INTEREST | | 461,255 | 461,255 | 458,255 | | |
| | GO ALTERNATE REVENUE (SERIES 2010B) INTEREST | | 126,463 | 126,463 | 116,750 | | |
| | GO ALTERNATE REVENUE (SERIES 2010C) INTEREST | | 29,975 | 29,975 | 15,675 | | |
| | GL # FOOTNOTE TOTAL: | | 617,693 | 617,693 | 590,680 | | |
| 60-6004-9-797000 | PAYING AGENT FEES | 2,408 | 1,000 | 1,200 | 2,500 | 150.00 | 1,500 |
| DEBT SERVICE | | 698,319 | 1,453,693 | 1,453,893 | 1,458,180 | 0.31 | 4,487 |
| Totals for DEPT 6004 - LSC-GENERAL | | | 698,319 | 1,453,693 | 1,458,180 | 0.31 | 4,487 |

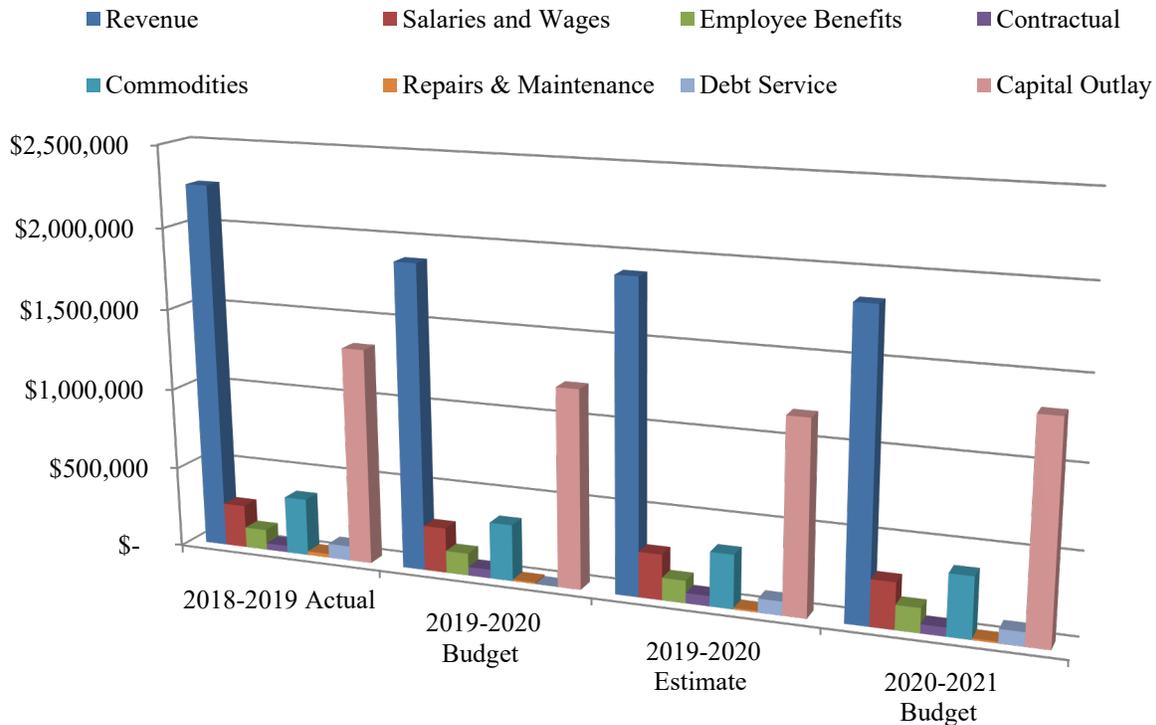
BUDGET DETAIL

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 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|-----------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Operating | | | | | | |
| Revenue | \$ 2,255,070 | \$ 1,877,025 | \$ 1,895,525 | \$ 1,841,956 | -1.9% | -2.8% |
| Expenses | \$ (900,846) | \$ (826,068) | \$ (901,990) | \$ (949,996) | 15.0% | 5.3% |
| Net Operating Income (loss) | \$ 1,354,224 | \$ 1,050,957 | \$ 993,535 | \$ 891,960 | -15.1% | -10.2% |
| Operating Expense Detail | | | | | | |
| Salaries and Wages | \$ 266,374 | \$ 278,297 | \$ 278,262 | \$ 281,637 | 1.2% | 1.2% |
| Employee Benefits | \$ 126,859 | \$ 136,686 | \$ 137,425 | \$ 149,051 | 9.0% | 8.5% |
| Contractual | \$ 41,169 | \$ 53,600 | \$ 62,600 | \$ 54,230 | 1.2% | -13.4% |
| Commodities | \$ 355,127 | \$ 347,835 | \$ 329,855 | \$ 370,381 | 6.5% | 12.3% |
| Repairs & Maintenance | \$ 22,754 | \$ 9,650 | \$ 9,200 | \$ 10,050 | 4.1% | 9.2% |
| Debt Service | \$ 88,563 | \$ - | \$ 84,648 | \$ 84,647 | 0.0% | 0.0% |
| | \$ 900,846 | \$ 826,068 | \$ 901,990 | \$ 949,996 | | |
| Capital Outlay | \$ 1,330,260 | \$ 1,214,500 | \$ 1,176,709 | \$ 1,315,533 | 8.3% | 11.8% |
| Total Fund Expense | \$ 2,231,106 | \$ 2,040,568 | \$ 2,078,699 | \$ 2,265,529 | 11.0% | 9.0% |
| Net Fund Income (loss) | \$ 23,964 | \$ (163,543) | \$ (183,174) | \$ (423,573) | 159.0% | 131.2% |

Vehicle Maint. & Replacement Fund





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 30 - VEHICLE MAINT/REPL SERVICE FD | | | | | | | |
| REVENUES | | | | | | | |
| 30-0000-0-614000 | USER FEES | 912,780 | 931,036 | 931,036 | 958,967 | 3.00 | 27,931 |
| 30-0000-0-656000 | GAS CHARGES-OTHER GOVERNMENTS | 16,944 | 12,000 | 13,500 | 12,000 | | |
| 30-0000-0-678000 | COURT FINES | 21,192 | 20,000 | 15,000 | 20,000 | | |
| 30-0000-0-686000 | SALE OF FIXED ASSETS | 146,887 | 50,000 | 50,000 | 200,000 | 300.00 | 150,000 |
| | SALE OF QUINT | | 0 | 0 | 150,000 | | |
| | MISCELLANEOUS SALE OF FIXED ASSETS | | 0 | 50,000 | 50,000 | | |
| | GL # FOOTNOTE TOTAL: | | | 50,000 | 200,000 | | |
| 30-0000-0-688000 | NET APPR/DEPR FAIR MKT VALUE | 698 | | | | | |
| 30-0000-0-690000 | INTEREST REVENUE | 21,036 | 12,000 | 17,500 | 12,000 | | |
| 30-0000-0-692000 | VEHICLE REPLACEMENT (UTILITY) | 128,989 | | | | | |
| 30-0000-0-693000 | VEHICLE REPLACEMENT (GENERAL) | 1,000,000 | | | | | |
| 30-0000-0-699000 | MISCELLANEOUS REVENUE | 4,590 | 5,000 | 11,500 | 5,000 | | |
| MISCELLANEOUS | | | | | | | |
| 30-0000-0-677000 | DAMAGE TO VILLAGE VEHICLES | 1,954 | 5,000 | 15,000 | 5,000 | | |
| | MISCELLANEOUS | 1,954 | 5,000 | 15,000 | 5,000 | | |
| TRANSFERS | | | | | | | |
| 30-0000-9-699000 | TRANSFERS IN | | 841,989 | 841,989 | 628,989 | (25.30) | (213,000) |
| | CAPITAL VEHICLE REPLACEMENT (UTILITY FUND) | | 128,989 | 128,989 | 128,989 | | |
| | CAPITAL VEHICLE REPLACEMENT (GENERAL FUND) | | 713,000 | 713,000 | 500,000 | | |
| | GL # FOOTNOTE TOTAL: | | 841,989 | 841,989 | 628,989 | | |
| | TRANSFERS | | 841,989 | 841,989 | 628,989 | (25.30) | (213,000) |
| TOTAL REVENUES | | 2,255,070 | 1,877,025 | 1,895,525 | 1,841,956 | (1.87) | (35,069) |
| APPROPRIATIONS | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 30-0000-1-702000 | SALARIES CLERICAL | 4,692 | 4,663 | 4,628 | 4,768 | 2.25 | 105 |
| 30-0000-1-704000 | SALARIES MECHANICS | 261,682 | 273,634 | 273,634 | 276,869 | 1.18 | 3,235 |
| | SALARIES & WAGES | 266,374 | 278,297 | 278,262 | 281,637 | 1.20 | 3,340 |
| EMPLOYEE BENEFITS | | | | | | | |
| 30-0000-2-720000 | INSURANCE | 72,268 | 79,922 | 80,661 | 83,880 | 4.95 | 3,958 |
| 30-0000-2-793000 | EMPLOYER CONTRIBUTION IMRF | 34,333 | 35,474 | 35,474 | 43,626 | 22.98 | 8,152 |
| 30-0000-2-794000 | EMP CONTRIBUTION FICA/MEDICARE | 20,258 | 21,290 | 21,290 | 21,545 | 1.20 | 255 |
| | EMPLOYEE BENEFITS | 126,859 | 136,686 | 137,425 | 149,051 | 9.05 | 12,365 |
| CONTRACTUAL | | | | | | | |
| 30-0000-3-721000 | INTERGOVMTAL RISK MGMT AGENCY | 12,583 | 21,000 | 42,000 | 21,630 | 3.00 | 630 |
| 30-0000-3-728000 | CONTRACTUAL REPAIR SERVICES | 6,626 | 10,000 | 7,000 | 10,000 | | |
| | CONTRACTUAL REPAIRS OTHER THAN FIRE AND POLICE | | 10,000 | 7,000 | 10,000 | | |
| 30-0000-3-787000 | FIRE CONTRACTUAL REPAIRS | 20,322 | 18,600 | 10,600 | 18,600 | | |
| | FIRE APPARATUS CONTRACTUAL COST | | 9,000 | 4,500 | 9,000 | | |
| | MAINTENANCE AND NON-WARRANTY REPAIRS OF 4631 AND 4632 | | 5,000 | 2,500 | 5,000 | | |
| | ANNUAL AERIAL INSPECTION FEES TWO AERIALS AT \$850 EACH | | 2,100 | 1,100 | 2,100 | | |
| | ANNUAL FIRE PUMP TESTING FEES 5 PUMP TEST @ \$400 EACH | | 2,500 | 2,500 | 2,500 | | |
| | GL # FOOTNOTE TOTAL: | | 18,600 | 10,600 | 18,600 | | |
| 30-0000-3-788000 | POLICE CONTRACTUAL REPAIRS | 1,638 | 4,000 | 3,000 | 4,000 | | |
| | ACCOUNT TO TRACK POLICE CONTRACTUAL | | 4,000 | 3,000 | 4,000 | | |
| | CONTRACTUAL | 41,169 | 53,600 | 62,600 | 54,230 | 1.18 | 630 |



| GL NUMBER | DESCRIPTION | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2020-21 |
|--------------------|---|--------------------------|--------------------|------------------|--------------------|----------------------|---------------|
| | | ACTIVITY APPROVED BUDGET | PROJECTED ACTIVITY | REQUESTED BUDGET | REQUESTED % CHANGE | REQUESTED AMT CHANGE | |
| COMMODITIES | | | | | | | |
| 30-0000-5-706000 | SHOP SUPPLIES | 5,092 | 5,000 | 5,000 | 5,000 | | |
| | NUTS, BOLTS, SOLVENTS | | 4,500 | 4,500 | 4,500 | | |
| | BRAKES AND PARTS WASHER SERVICE | | 500 | 500 | 500 | | |
| | GL # FOOTNOTE TOTAL: | | 5,000 | 5,000 | 5,000 | | |
| 30-0000-5-707000 | TOOLS | 3,578 | 3,600 | 3,600 | 3,700 | 2.78 | 100 |
| 30-0000-5-711000 | GASOLINE & OIL | 172,925 | 180,000 | 150,500 | 180,000 | | |
| | OILS | | 6,000 | 5,500 | 6,000 | | |
| | B2 DIESEL PURCHASE | | 100,000 | 80,000 | 100,000 | | |
| | REGULAR UNLEADED | | 74,000 | 65,000 | 74,000 | | |
| | GL # FOOTNOTE TOTAL: | | 180,000 | 150,500 | 180,000 | | |
| 30-0000-5-713000 | VEHICLE WASHING | 3,187 | 5,000 | 3,500 | 5,000 | | |
| | VEHICLE WASHING AND DETAILING | | 2,500 | 1,500 | 2,500 | | |
| | POLICE SQUAD DETAILING | | 2,500 | 2,000 | 2,500 | | |
| | GL # FOOTNOTE TOTAL: | | 5,000 | 3,500 | 5,000 | | |
| 30-0000-5-714000 | VEHICLE PARTS | 138,993 | 135,500 | 154,000 | 146,000 | 7.75 | 10,500 |
| | VEHICLES PARTS AND SUPPLIES | | 70,000 | 89,000 | 70,000 | | |
| | PLOW AND SPREADER | | 9,000 | 9,000 | 9,000 | | |
| | COMMUNICATION EQUIPMENT | | 1,000 | 500 | 500 | | |
| | VILLAGE LOGOS | | 500 | 500 | 500 | | |
| | NEW POLICE SQUAD EQUIPMENT | | 55,000 | 55,000 | 66,000 | | |
| | GL # FOOTNOTE TOTAL: | | 135,500 | 154,000 | 146,000 | | |
| 30-0000-5-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | 536 | 895 | 645 | 895 | | |
| | TRAINING SEMINARS & CONTINUING EDUCATION COURSES FOR SUPERVISOR & MAINTENANCE PERSONNEL | | 500 | 250 | 500 | | |
| | APWA DUES | | 155 | 155 | 155 | | |
| | TARGET SOLUTIONS ONLINE TRAINING | | 240 | 240 | 240 | | |
| | GL # FOOTNOTE TOTAL: | | 895 | 645 | 895 | | |
| 30-0000-5-752000 | UNIFORMS | 1,122 | 1,650 | 1,650 | 1,650 | | |
| | RAINWEAR/GLOVES/BOOTS | | 900 | 900 | 900 | | |
| | SHIRTS | | 525 | 525 | 525 | | |
| | SAFETY GLASSES | | 225 | 225 | 225 | | |
| | GL # FOOTNOTE TOTAL: | | 1,650 | 1,650 | 1,650 | | |
| 30-0000-5-755000 | LICENSE/TITLE/INSPECTION FEES | 2,004 | 3,750 | 3,600 | 3,750 | | |
| | LICENSE, TITLES AND INSPECTION FEES | | 3,750 | 3,600 | 3,750 | | |
| 30-0000-5-789000 | ACCIDENT DAMAGE EXPENSE | 13,888 | 12,000 | 7,000 | 12,000 | | |
| 30-0000-5-799000 | MISCELLANEOUS | 1,004 | 440 | 360 | 386 | (12.27) | (54) |
| | MISCELLANEOUS | | 100 | 100 | 100 | | |
| | DRUG & ALCOHOL TESTING | | 205 | 205 | 208 | | |
| | ANNUAL AUDIOGRAM TESTING | | 135 | 55 | 55 | | |
| | FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES | | 0 | 0 | 23 | | |
| | GL # FOOTNOTE TOTAL: | | 440 | 360 | 386 | | |
| COMMODITIES | | 342,329 | 347,835 | 329,855 | 358,381 | 3.03 | 10,546 |
| CAPITAL | | | | | | | |
| 30-0000-6-760000 | DEPRECIATION | 692,084 | | | | | |
| 30-0000-6-782000 | VEHICLE REPLACEMENT COSTS | 2,847 | 1,202,500 | 1,167,290 | 1,287,033 | 7.03 | 84,533 |
| | 19-20: PW - 316 LARGE PLOW TRUCK | | 175,000 | 174,005 | 0 | | |
| | 19-20: PW - SNOW BLOWER ATTACHMENT FOR BOBCAT MT | | 5,000 | 4,640 | 0 | | |
| | 19-20: PW - REFURBISHED SMALL AERIAL BOOM TRUCK | | 60,000 | 54,000 | 0 | | |
| | 19-20: POLICE - FOUR SQUAD CARS 6,7,11,12 (NOTE: 2020 CARS HAVE A PRICE INCREASE) | | 140,000 | 136,696 | 0 | | |
| | 19-20: POLICE - REPLACEMENT RADAR TRAILER | | 15,000 | 14,926 | 0 | | |
| | 19-20: FIRE - REFURBISHMENT OF TOWER 461 | | 660,000 | 630,000 | 0 | | |
| | 19-20: FIRE - REPLACEMENT COMMAND VEHICLE B46 INCLUDES LIGHTING, AND RADIOS | | 58,000 | 48,476 | 0 | | |
| | 19-20: FIRE - REPLACEMENT PICKUP TRUCK U462 INCLUDES LIGHTING, SNOW PLOW, AND RADIOS | | 45,000 | 39,346 | 0 | | |
| | 19-20: PW - SNOW BLOWER ATTACHMENT FOR TORO MOWER | | 6,500 | 6,295 | 0 | | |
| | 19-20: RECREATION - PROGRAM MINI-VAN | | 32,000 | 28,402 | 0 | | |
| | 19-20: PW - SIDEWALK GRINDER | | 6,000 | 5,504 | 0 | | |
| | 19-20: DAMAGED SQUAD CAR DEDUCTIBLE | | 0 | 25,000 | 0 | | |
| | FD-FLEET-003: AMBULANCE REPLACEMENT - A461 | | 0 | 0 | 318,000 | | |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY APPROVED | 2019-20 PROJECTED | 2019-20 ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|----------------------------------|---|------------------------------|----------------------|---------------------|-----------------------------|-------------------------------|---------------------------------|
| | FD-FLEET-009: QUINT QT463/ENGINE REPLACEMENT | | 0 | 0 | 675,000 | | |
| | PD-FLEET-001: POLICE INTERCEPTORS | | 0 | 0 | 150,000 | | |
| | PD-FLEET-002: COMMUNITY SERVICE OFFICER VEHICLES | | 0 | 0 | 36,000 | | |
| | PW-FLEET-006: UNIT P-4 - PARKS | | 0 | 0 | 26,690 | | |
| | PW-FLEET-007: UNIT P-5 - FORD F350 | | 0 | 0 | 46,343 | | |
| | CD-FLEET-001: ELECTRIC VEHICLE PILOT PROGRAM | | 0 | 0 | 35,000 | | |
| | GL # FOOTNOTE TOTAL: | | 1,202,500 | 1,167,290 | 1,287,033 | | |
| 30-0000-6-790000 | CAPITAL OUTLAY | 9,951 | 12,000 | 9,419 | 40,500 | 237.50 | 28,500 |
| | SCAN TOOL | | 4,000 | 1,800 | 0 | | |
| | BAND SAW | | 1,500 | 1,544 | 0 | | |
| | PLASMA CUTTER | | 2,500 | 2,075 | 0 | | |
| | OIL DISPENSING METER | | 2,000 | 2,000 | 0 | | |
| | SHEET METAL BRAKE | | 2,000 | 2,000 | 0 | | |
| | DIESEL ENGINE SCANNER | | 0 | 0 | 3,800 | | |
| | PARTS WASHER CABINET | | 0 | 0 | 5,600 | | |
| | MAGNETIC FRAME DRILL | | 0 | 0 | 2,600 | | |
| | FD-EQU-002: HURST EXTRICATION TOOLS - FIRE STATION 2 | | 0 | 0 | 28,500 | | |
| | GL # FOOTNOTE TOTAL: | | 12,000 | 9,419 | 40,500 | | |
| CAPITAL | | 704,882 | 1,214,500 | 1,176,709 | 1,327,533 | 9.31 | 113,033 |
| REPAIRS & MAINTENANCE | | | | | | | |
| 30-0000-7-712000 | MAINTENANCE SHOP FACILITIES | 318 | 500 | 450 | 500 | | |
| | FUNDS TO MAINTAIN SERVICE BAYS, PARTS ROOM AND TOOL STORAGE AREA FLOORS AND LIGHTING | | 500 | 450 | 500 | | |
| 30-0000-7-715000 | MAINTENANCE OTHER EQUIPMENT | 22,436 | 9,150 | 8,750 | 9,550 | 4.37 | 400 |
| | SHOP EQUIPMENT | | 400 | 400 | 400 | | |
| | HYDRAULIC LIFT SERVICE | | 300 | 300 | 300 | | |
| | OTHER MAINTENANCE | | 100 | 100 | 100 | | |
| | STATE FIRE MARSHAL REQUIRED LEAK DETECTION TESTING | | 800 | 1,000 | 1,200 | | |
| | OSHA/IMRA REQUIRED JIB AND OVERHEAD CRANE TESTING | | 550 | 450 | 550 | | |
| | FUEL ISLAND MAINTENANCE | | 7,000 | 6,500 | 7,000 | | |
| | GL # FOOTNOTE TOTAL: | | 9,150 | 8,750 | 9,550 | | |
| REPAIRS & MAINTENANCE | | 22,754 | 9,650 | 9,200 | 10,050 | 4.15 | 400 |
| DEBT SERVICE | | | | | | | |
| 30-0000-9-795000 | LEASE PAYMENTS - PRINCIPAL | | | 82,075 | 83,437 | | 83,437 |
| | PW VACTOR EST 5 YEAR LEASE PRINCIPAL | | 0 | 82,075 | 83,437 | | |
| 30-0000-9-796000 | LEASE PAYMENTS - INTEREST | 3,913 | | 2,573 | 1,210 | | 1,210 |
| | PW VACTOR EST 5 YEAR LEASE INTEREST | | 0 | 2,573 | 1,210 | | |
| DEBT SERVICE | | 3,913 | | 84,648 | 84,647 | | 84,647 |
| TOTAL APPROPRIATIONS | | 1,508,280 | 2,040,568 | 2,078,699 | 2,265,529 | 11.02 | 224,961 |

BUDGET DETAIL

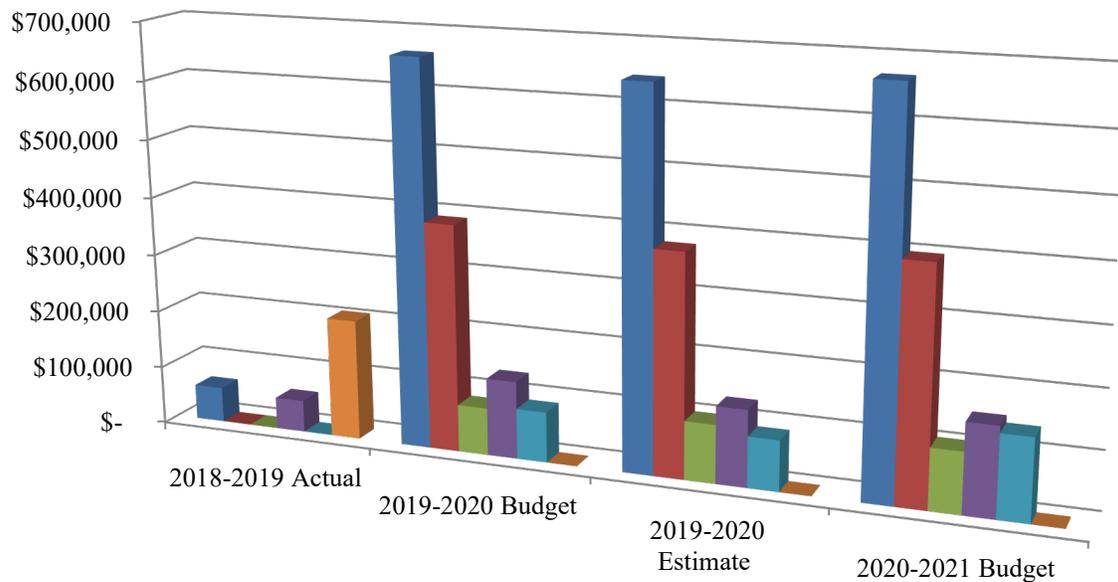
TECHNOLOGY EQUIP. REPLACEMENT FUND

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

| Technology Equipment Replacement Fund | Actual 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|---------------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Operating | | | | | | |
| Revenue | \$ 60,368 | \$ 661,108 | \$ 644,042 | \$ 668,742 | 1.2% | 3.8% |
| Expenses | \$ (57,849) | \$ (603,322) | \$ (610,085) | \$ (653,629) | 8.3% | 7.1% |
| Net Operating Income (loss) | \$ 2,519 | \$ 57,786 | \$ 33,957 | \$ 15,113 | -73.8% | -55.5% |
| Operating Expense Detail | | | | | | |
| Contractual | \$ - | \$ 389,117 | \$ 379,117 | \$ 397,746 | 2.2% | 4.9% |
| Utilities | \$ - | \$ 81,250 | \$ 99,860 | \$ 104,000 | 28.0% | 4.1% |
| Commodities | \$ 57,849 | \$ 132,955 | \$ 131,108 | \$ 151,883 | 14.2% | 15.8% |
| | \$ 57,849 | \$ 603,322 | \$ 610,085 | \$ 653,629 | | |
| Capital Outlay | \$ - | \$ 86,500 | \$ 86,755 | \$ 140,000 | 61.8% | 61.4% |
| Transfers Out | \$ 207,325 | \$ - | \$ - | \$ - | 0.0% | 0.0% |
| Total Fund Expense | \$ 265,174 | \$ 689,822 | \$ 696,840 | \$ 793,629 | 15.0% | 13.9% |
| Net Fund Income (loss) | \$ (204,806) | \$ (28,714) | \$ (52,798) | \$ (124,887) | 334.9% | 136.5% |

Technology Equipment Replacement Fund

■ Revenue ■ Contractual ■ Utilities ■ Commodities ■ Capital Outlay ■ Transfers Out





2018-19 2019-20 2019-20 2020-21 2020-21 2020-21
 ACTIVITY APPROVED PROJECTED REQUESTED REQUESTED REQUESTED
 BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

FUND 31 - TECHNOLOGY EQUIP/REPL SER FD

REVENUES

| | | | | | | | |
|-----------------------|---|--------|---------------|----------------|----------------|-------------|--------------|
| 31-0000-0-617000 | COMPUTER/TECHNOLOGY USER FEES | | 247,000 | 247,000 | 269,412 | 9.07 | 22,412 |
| | TERF USER CHARGES - ADMIN | | 6,750 | 6,750 | 6,953 | | |
| | TERF USER CHARGES - CD | | 33,750 | 33,750 | 34,763 | | |
| | TERF USER CHARGES - POLICE | | 6,750 | 6,750 | 21,953 | | |
| | TERF USER CHARGES - FIRE | | 6,750 | 6,750 | 6,953 | | |
| | TERF USER CHARGES - WATER | | 80,500 | 80,500 | 82,915 | | |
| | TERF USER CHARGES - SANITARY SEWER AND WWTP | | 100,500 | 100,500 | 103,515 | | |
| | TERF USER CHARGES - LIBERTYVILLE SPORTS COMPLEX | | 12,000 | 12,000 | 12,360 | | |
| | GL # FOOTNOTE TOTAL: | | 247,000 | 247,000 | 269,412 | | |
| 31-0000-0-620000 | LEASE PMTS | | 183,908 | 186,002 | 193,580 | 5.26 | 9,672 |
| 31-0000-0-674000 | TELECOM IMF FEE | 40,000 | 160,000 | 140,000 | 135,000 | (15.63) | (25,000) |
| 31-0000-0-690000 | INTEREST REVENUE | 368 | 200 | 1,000 | 750 | 275.00 | 550 |
| 31-0000-0-696000 | AMORT OF DEF REV CELL TOWERS | 20,000 | 20,000 | 20,000 | 20,000 | | |
| 31-0000-0-699000 | MISCELLANEOUS REVENUE | | | 40 | | | |
| TRANSFERS | | | | | | | |
| 31-0000-9-699000 | TRANSFERS IN | | 50,000 | 50,000 | 50,000 | | |
| | PUBLIC SAFETY IT TRANSFER FROM GENERAL FUND | | 50,000 | 50,000 | 50,000 | | |
| TRANSFERS | | | 50,000 | 50,000 | 50,000 | | |
| TOTAL REVENUES | | | 60,368 | 661,108 | 644,042 | 1.15 | 7,634 |

APPROPRIATIONS

CONTRACTUAL

| | | | | | | | |
|--------------------|------------------------------|--|----------------|----------------|----------------|-------------|--------------|
| 31-0000-3-728000 | CONSULTING SERVICES | | 389,117 | 379,117 | 397,746 | 2.22 | 8,629 |
| | CONTRACTUAL IT SERVICES | | 257,500 | 257,500 | 265,225 | | |
| | GIS CONTRACTUAL SERVICES | | 131,617 | 121,617 | 125,521 | | |
| | GIS SHARED SERVICES LICENSES | | 0 | 0 | 7,000 | | |
| | GL # FOOTNOTE TOTAL: | | 389,117 | 379,117 | 397,746 | | |
| CONTRACTUAL | | | 389,117 | 379,117 | 397,746 | 2.22 | 8,629 |

UTILITIES

| | | | | | | | |
|------------------|------------------|--|---------------|---------------|----------------|--------------|---------------|
| 31-0000-4-711000 | WIRELESS SERVICE | | 34,000 | 34,000 | 34,000 | | |
| 31-0000-4-719000 | INTERNET ACCESS | | 47,250 | 65,860 | 70,000 | 48.15 | 22,750 |
| UTILITIES | | | 81,250 | 99,860 | 104,000 | 28.00 | 22,750 |

COMMODITIES

| | | | | | | | |
|--------------------|---|--------|---------------|----------------|----------------|--------------|---------------|
| 31-0000-5-706000 | COMPUTER SUPPLIES | | 7,000 | 7,000 | 11,500 | 64.29 | 4,500 |
| | IPADS FOR GIS | | 0 | 0 | 1,500 | | |
| | DOCUMENT SCANNER | | 0 | 0 | 3,000 | | |
| | MISCELLANEOUS COMPUTER EQUIPMENT | | 0 | 7,000 | 7,000 | | |
| | GL # FOOTNOTE TOTAL: | | | 7,000 | 11,500 | | |
| 31-0000-5-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | | 2,500 | 500 | 1,000 | (60.00) | (1,500) |
| 31-0000-5-729000 | SOFTWARE, LICENSING, UPDATES | 54,545 | 107,515 | 107,515 | 123,115 | 14.51 | 15,600 |
| | SOFTWARE AND LICENSING | | 85,595 | 85,595 | 85,595 | | |
| | EXCHANGE OFFICE 365 | | 16,920 | 16,920 | 20,420 | | |
| | BACK UP TO CLOUD | | 5,000 | 5,000 | 5,000 | | |
| | AGENDA PACKET SOFTWARE | | 0 | 0 | 4,000 | | |
| | MONITORING SOFTWARE 3 YEAR RENEWAL | | 0 | 0 | 1,100 | | |
| | ADOBE LICENSE RENEWAL | | 0 | 0 | 4,000 | | |
| | BARRACUDA BACK-UP SUPPORT 1 YEAR RENEWAL | | 0 | 0 | 3,000 | | |
| | GL # FOOTNOTE TOTAL: | | 107,515 | 107,515 | 123,115 | | |
| 31-0000-5-730000 | WEB PAGE SERVICES | | 10,940 | 11,093 | 11,268 | 3.00 | 328 |
| | WEBSITE HOSTING (3% ANNUAL ESCALATION) - SHARED WITH HOTEL/MOTEL TAX FUND | | 10,940 | 11,093 | 11,268 | | |
| 31-0000-5-799000 | MISCELLANEOUS | 293 | 5,000 | 5,000 | 5,000 | | |
| COMMODITIES | | | 54,838 | 132,955 | 131,108 | 14.24 | 18,928 |



| GL NUMBER | DESCRIPTION | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2020-21 |
|-----------------------------|---|----------|-----------------|--------------------|------------------|--------------------|----------------------|
| | | ACTIVITY | APPROVED BUDGET | PROJECTED ACTIVITY | REQUESTED BUDGET | REQUESTED % CHANGE | REQUESTED AMT CHANGE |
| CAPITAL | | | | | | | |
| 31-0000-6-760000 | DEPRECIATION | | 3,011 | | | | |
| 31-0000-6-790000 | CAPITAL OUTLAY | | | 86,500 | 86,755 | 140,000 | 61.85 |
| | ADM-IT-003: ANNUAL HARDWARE REPLACEMENT | | | 50,000 | 50,000 | 50,000 | |
| | FIREWALLS | | | 25,000 | 26,200 | 0 | |
| | WORK STATION FOR GIS SPECIALIST | | | 1,500 | 555 | 0 | |
| | STATION CAMERA SERVER REPLACEMENT | | | 10,000 | 10,000 | 0 | |
| | ADM-IT-008: PHONE SYSTEM REPLACEMENT/UPGRADES | | | 0 | 0 | 20,000 | |
| | ADM-IT-009: SAN AND SERVER REPLACEMENT | | | 0 | 0 | 70,000 | |
| | GL # FOOTNOTE TOTAL: | | | 86,500 | 86,755 | 140,000 | |
| CAPITAL | | | 3,011 | 86,500 | 86,755 | 140,000 | 61.85 |
| TRANSFERS | | | | | | | |
| 31-0000-8-791000 | TRANSFER TO GENERAL FUND | | 207,325 | | | | |
| TRANSFERS | | | 207,325 | | | | |
| TOTAL APPROPRIATIONS | | | 265,174 | 689,822 | 696,840 | 793,629 | 15.05 |

BUDGET DETAIL

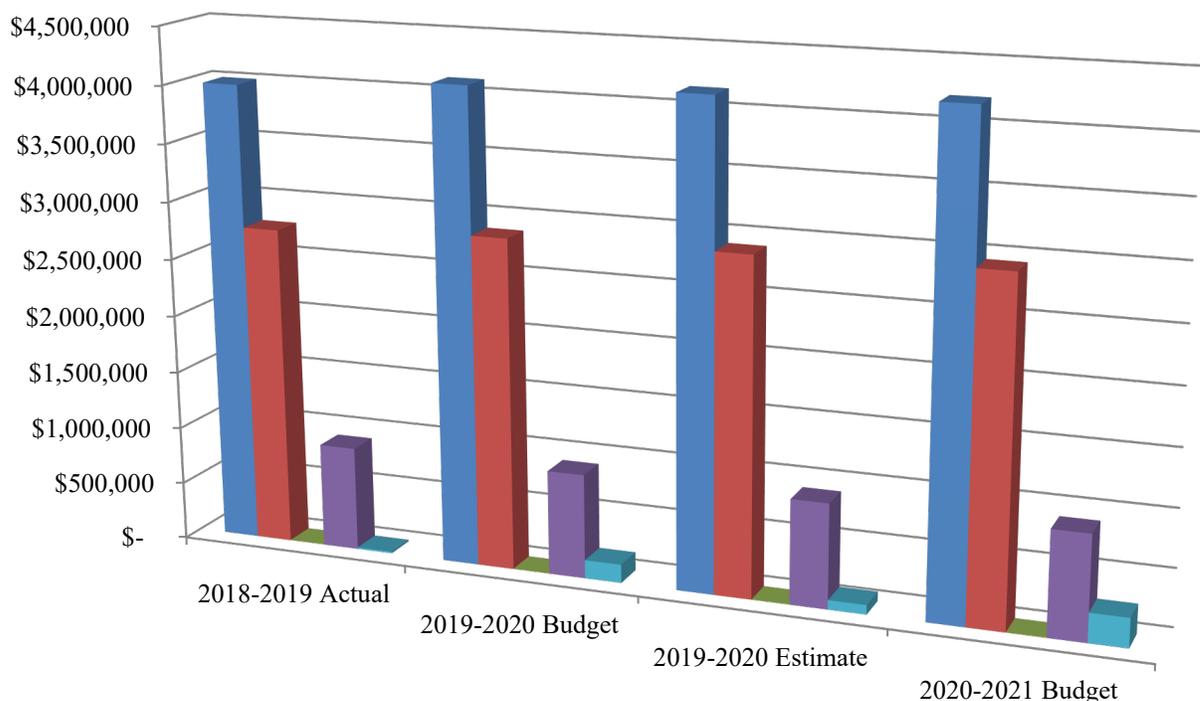
TAX INCREMENT FINANCING DISTRICT FUND

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 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|---------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Operating | | | | | | |
| Revenue | \$ 3,998,967 | \$ 4,114,301 | \$ 4,159,066 | \$ 4,208,994 | 2.3% | 1.2% |
| Expenses | \$ (3,681,730) | \$ (3,774,857) | \$ (3,810,316) | \$ (3,848,037) | 1.9% | 1.0% |
| Net Operating Income (loss) | \$ 317,237 | \$ 339,444 | \$ 348,750 | \$ 360,957 | 6.3% | 3.5% |
| Operating Expense Detail | | | | | | |
| Contractual | \$ 2,772,990 | \$ 2,866,117 | \$ 2,901,576 | \$ 2,939,296 | 2.6% | 1.3% |
| Commodities | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0.0% | 0.0% |
| Debt Service | \$ 905,740 | \$ 905,740 | \$ 905,740 | \$ 905,741 | 0.0% | 0.0% |
| | \$ 3,681,730 | \$ 3,774,857 | \$ 3,810,316 | \$ 3,848,037 | | |
| Capital Outlay | \$ 13,686 | \$ 160,000 | \$ 82,000 | \$ 255,000 | 59.4% | 211.0% |
| Total Fund Expense | \$ 3,695,416 | \$ 3,934,857 | \$ 3,892,316 | \$ 4,103,037 | 4.3% | 5.4% |
| Net Fund Income (loss) | \$ 303,551 | \$ 179,444 | \$ 266,750 | \$ 105,957 | -41.0% | -60.3% |

Tax Increment Financing District Fund

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





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 09 - TAX INCREMENT FIN DIST #1 | | | | | | | |
| REVENUES | | | | | | | |
| 09-0000-0-609000 | PROPERTY TAXES | 3,987,671 | 4,107,301 | 4,145,108 | 4,198,994 | 2.23 | 91,693 |
| 09-0000-0-690000 | INTEREST REVENUE | 11,296 | 7,000 | 11,000 | 10,000 | 42.86 | 3,000 |
| 09-0000-0-699000 | MISCELLANEOUS | | | 2,958 | | | |
| TOTAL REVENUES | | 3,998,967 | 4,114,301 | 4,159,066 | 4,208,994 | 2.30 | 94,693 |
| APPROPRIATIONS | | | | | | | |
| 09-0000-0-776000 | PARKING IMPROVEMENTS | 13,686 | 160,000 | 82,000 | 255,000 | 59.38 | 95,000 |
| | CD-TIF-001: EAST PARKING LOT AT SCHOOL STREET | | 160,000 | 82,000 | 180,000 | | |
| | CD-TIF-002: CHURCH ST. PARKING DECK MONUMENT SIGN | | 0 | 0 | 75,000 | | |
| | GL # FOOTNOTE TOTAL: | | 160,000 | 82,000 | 255,000 | | |
| 09-0000-0-796000 | INTEREST PAYMENTS | 100,808 | 80,559 | 80,559 | 59,801 | (25.77) | (20,758) |
| | TIF NOTE INTEREST PAYMENTS | | 80,559 | 80,559 | 59,801 | | |
| 09-0000-0-797000 | PRINCIPAL PAYMENTS | 804,932 | 825,181 | 825,181 | 845,940 | 2.52 | 20,759 |
| | TIF NOTE PRINCIPAL PAYMENTS | | 825,181 | 825,181 | 845,940 | | |
| 09-0000-0-798000 | TIF SURPLUS REBATE | 2,772,990 | 2,866,117 | 2,901,576 | 2,939,296 | 2.55 | 73,179 |
| 09-0000-0-799000 | MISCELLANEOUS | 3,000 | 3,000 | 3,000 | 3,000 | | |
| TOTAL APPROPRIATIONS | | 3,695,416 | 3,934,857 | 3,892,316 | 4,103,037 | 4.27 | 168,180 |

BUDGET DETAIL

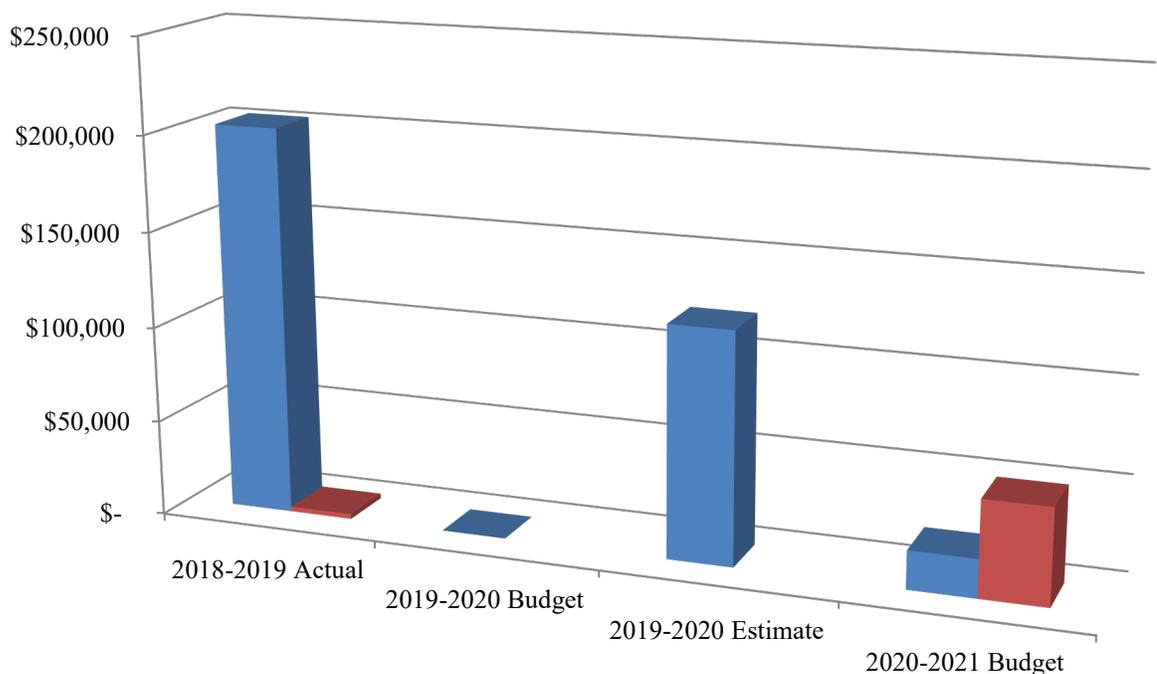
IMPACT FEE FUND

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

| Impact Fee Fund | Actual 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|---------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Operating | | | | | | |
| Revenue | \$ 202,871 | \$ - | \$ 120,500 | \$ 20,000 | 100.0% | -83.4% |
| Expenses | \$ (2,500) | \$ - | \$ - | \$ (50,000) | - | -100.0% |
| Net Operating Income (loss) | \$ 200,371 | \$ - | \$ 120,500 | \$ (30,000) | - | -124.9% |
| Operating Expense Detail | | | | | | |
| Contractual | \$ 2,500 | \$ - | \$ - | \$ 50,000 | 100.0% | 100.0% |
| | \$ 2,500 | \$ - | \$ - | \$ 50,000 | | |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | - | - |
| Total Fund Expense | \$ 2,500 | \$ - | \$ - | \$ 50,000 | 100.0% | 100.0% |
| Net Fund Income (loss) | \$ 200,371 | \$ - | \$ 120,500 | \$ (30,000) | -100.0% | -124.9% |

Impact Fee Fund

■ Revenue ■ Contractual





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|----------------------------------|--------------------------|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 12 - IMPACT FEE FUND | | | | | | | |
| REVENUES | | | | | | | |
| 12-0000-0-602000 | SIDEWALK IMPACT FEE | | 12,035 | 10,000 | 10,000 | | 10,000 |
| 12-0000-0-603000 | AFFORDABLE HOUSING FEE | | 190,714 | 110,000 | 10,000 | | 10,000 |
| 12-0000-0-690000 | INTEREST REVENUE | | 122 | 500 | | | |
| TOTAL REVENUES | | | 202,871 | 120,500 | 20,000 | | 20,000 |
| APPROPRIATIONS | | | | | | | |
| 12-0000-0-789000 | MISCELLANEOUS | | 2,500 | | | | |
| CAPITAL | | | | | | | |
| 12-0000-0-768000 | STREETSCAPE IMPROVEMENTS | | | | 25,000 | | 25,000 |
| 12-0000-0-784000 | SIDEWALKS AND BIKE PATHS | | | | 25,000 | | 25,000 |
| CAPITAL | | | | | 50,000 | | 50,000 |
| TOTAL APPROPRIATIONS | | | 2,500 | | 50,000 | | 50,000 |

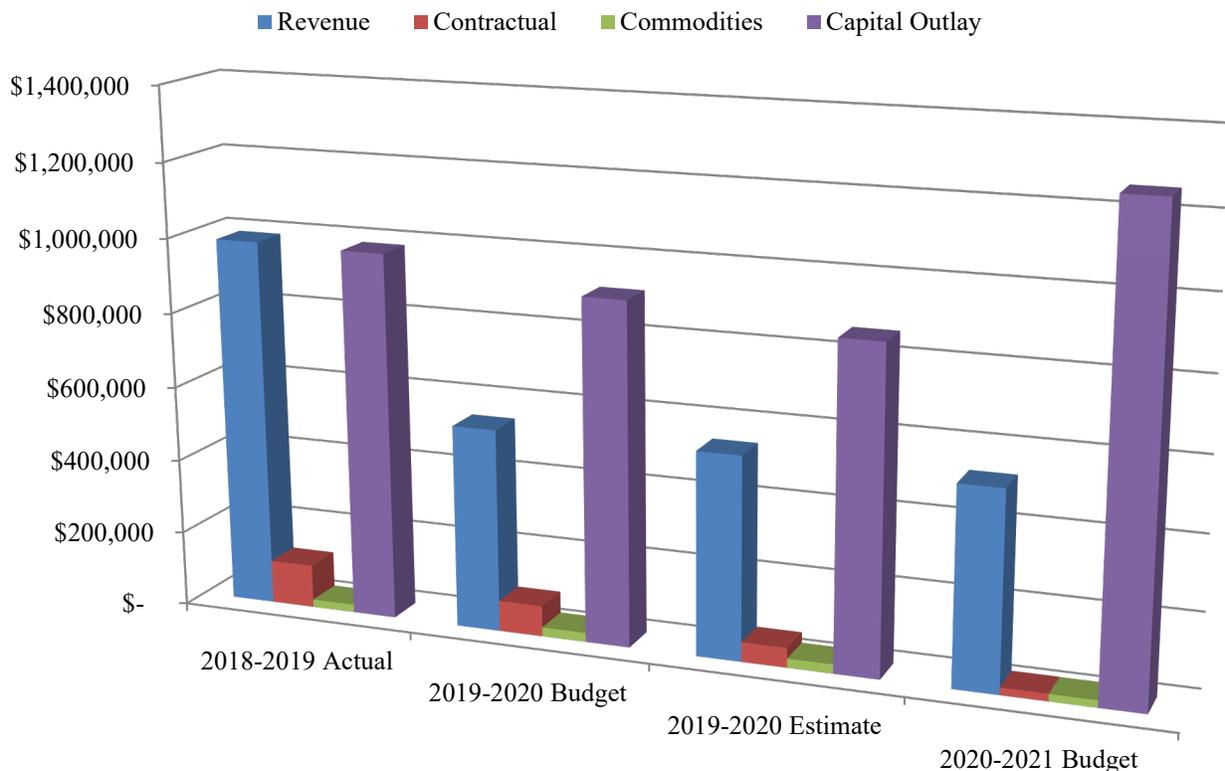
BUDGET DETAIL

PROJECT FUND

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

| Project Fund | Actual 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|---------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Operating | | | | | | |
| Revenue | \$ 987,242 | \$ 543,500 | \$ 542,500 | \$ 527,500 | -2.9% | -2.8% |
| Expenses | \$ (136,382) | \$ (107,000) | \$ (77,413) | \$ (39,500) | -63.1% | -49.0% |
| Net Operating Income (loss) | \$ 850,860 | \$ 436,500 | \$ 465,087 | \$ 488,000 | 11.8% | 4.9% |
| Operating Expense Detail | | | | | | |
| Contractual | \$ 115,702 | \$ 82,500 | \$ 52,913 | \$ 20,000 | -75.8% | -62.2% |
| Commodities | \$ 20,680 | \$ 24,500 | \$ 24,500 | \$ 19,500 | -20.4% | -20.4% |
| | \$ 136,382 | \$ 107,000 | \$ 77,413 | \$ 39,500 | | |
| Capital Outlay | \$ 982,539 | \$ 913,000 | \$ 862,657 | \$ 1,257,500 | 37.7% | 45.8% |
| Total Fund Expense | \$ 1,118,921 | \$ 1,020,000 | \$ 940,070 | \$ 1,297,000 | 27.2% | 38.0% |
| Net Fund Income (loss) | \$ (131,679) | \$ (476,500) | \$ (397,570) | \$ (769,500) | 61.5% | 93.6% |

Project Fund





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|-------------------------------|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 40 - PROJECT FUND | | | | | | | |
| REVENUES | | | | | | | |
| 40-0000-0-626000 | VEHICLE LICENSE | 405,048 | 380,000 | 380,000 | 380,000 | | |
| 40-0000-0-676000 | GRANTS | 40,000 | | | | | |
| 40-0000-0-684000 | FEDERAL/STATE REIMBURSEMENT | 79,245 | | | | | |
| 40-0000-0-688000 | FAIR MARKET VALUE | 13 | | | | | |
| 40-0000-0-690000 | INTEREST REVENUE | 3,338 | 1,000 | 15,000 | 10,000 | 900.00 | 9,000 |
| 40-0000-0-699000 | MISCELLANEOUS | 5,258 | 2,500 | 2,500 | 2,500 | | |
| INTERGOVERNMENTAL | | | | | | | |
| 40-0000-0-671000 | TELECOM IMF FEE | 154,340 | 160,000 | 145,000 | 135,000 | (15.63) | (25,000) |
| INTERGOVERNMENTAL | | 154,340 | 160,000 | 145,000 | 135,000 | (15.63) | (25,000) |
| TRANSFERS | | | | | | | |
| 40-0000-0-691000 | TRANSFER GENERAL FUND | 300,000 | | | | | |
| TRANSFERS | | 300,000 | | | | | |
| TOTAL REVENUES | | 987,242 | 543,500 | 542,500 | 527,500 | (2.94) | (16,000) |
| APPROPRIATIONS | | | | | | | |
| 40-0000-0-782000 | BRIDGE REPAIR & REPLACEMENT | 20,973 | 5,000 | 5,000 | | (100.00) | (5,000) |
| | ROCKLAND ROAD AND LAKE STREET BRIDGE INSPECTIONS | | 5,000 | 5,000 | 0 | | |
| 40-0000-0-792000 | PUBLIC WORKS BUILDING | 334,791 | | | | | |
| 40-0000-0-799000 | MISCELLANEOUS | 20,680 | 79,500 | 29,500 | 79,500 | | |
| | 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 | | |
| | CD-SC-005: CORRIDOR STUDY - NORTH MILWAUKEE | | 60,000 | 10,000 | 60,000 | | |
| | GL # FOOTNOTE TOTAL: | | 79,500 | 29,500 | 79,500 | | |
| CAPITAL | | | | | | | |
| 40-0000-0-768000 | STREETScape IMPROVEMENTS | | 115,000 | 40,000 | 167,500 | 45.65 | 52,500 |
| | PW-SDW-001: DOWNTOWN CROSSWALK REPAIRS | | 20,000 | 20,000 | 35,000 | | |
| | DOWNTOWN BRICK PAVER REPAIRS | | 20,000 | 20,000 | 20,000 | | |
| | PW-ST-009: ST. MARY'S ROAD QUIET ZONE | | 75,000 | 0 | 75,000 | | |
| | CD-SC-001: DOWNTOWN DIRECTORIES | | 0 | 0 | 37,500 | | |
| | GL # FOOTNOTE TOTAL: | | 115,000 | 40,000 | 167,500 | | |
| 40-0000-0-773000 | ANNUAL ROAD IMPROVEMENT PRGM | 1,000 | 610,500 | 637,929 | 825,000 | 35.14 | 214,500 |
| | PW-ST-004: THERMOPLASTIC PAVEMENT MARKING | | 40,000 | 40,000 | 40,000 | | |
| | PW-ST-001: CRACK SEALING BY CONTRACT | | 35,000 | 35,000 | 35,000 | | |
| | 2019 ROAD PROGRAM - CONSTRUCTION | | 640,000 | 640,000 | 0 | | |
| | 2019 ROAD PROGRAM - ENGINEERING | | 1,500 | 1,500 | 0 | | |
| | 2019 ROAD PROGRAM - MATERIALS TESTING | | 15,000 | 15,000 | 0 | | |
| | 2020 ROAD PROGRAM - PAVEMENT CORES | | 1,500 | 1,500 | 0 | | |
| | 2020 ROAD PROGRAM - ENGINEERING | | 7,500 | 7,500 | 0 | | |
| | 2019 ROAD PROGRAM - PRORATE TO ROAD BOND RESIDUAL | | (130,000) | (102,571) | 0 | | |
| | PW-ST-003: ANNUAL ROAD PROGRAM - PROJECT FUND | | 0 | 0 | 600,000 | | |
| | PW-ST-002: PAVEMENT PATCHING | | 0 | 0 | 150,000 | | |
| | GL # FOOTNOTE TOTAL: | | 610,500 | 637,929 | 825,000 | | |
| 40-0000-0-774000 | STORM SEWER IMPROVEMENTS | 583,838 | | | | | |
| 40-0000-0-775000 | STREETLIGHT REPLACEMENT | 24,488 | 62,500 | 62,500 | 100,000 | 60.00 | 37,500 |
| | E. COOK AVENUE STREETLIGHT | | 27,500 | 4,000 | 0 | | |
| | PW-ST-005: STREETLIGHT REPLACEMENTS | | 35,000 | 58,500 | 100,000 | | |
| | GL # FOOTNOTE TOTAL: | | 62,500 | 62,500 | 100,000 | | |
| 40-0000-0-784000 | SIDEWALKS AND BIKE PATHS | 14,965 | 125,000 | 122,228 | 125,000 | | |
| | PW-SDW-002: SIDEWALK REPLACEMENT | | 125,000 | 122,228 | 125,000 | | |
| CAPITAL | | 624,291 | 913,000 | 862,657 | 1,217,500 | 33.35 | 304,500 |



| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|-----------------------------|--------------------------|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| CONTRACTUAL | | | | | | | |
| 40-0000-0-781000 | ENGINEERING FAU PROJECTS | | 2,484 | | | | |
| 40-0000-3-705000 | CONTRACTUAL SERVICES | | 115,702 | 22,500 | 42,913 | (100.00) | (22,500) |
| | COMPREHENSIVE PLAN | | | 22,500 | 42,913 | 0 | |
| CONTRACTUAL | | | 118,186 | 22,500 | 42,913 | (100.00) | (22,500) |
| TOTAL APPROPRIATIONS | | | 1,118,921 | 1,020,000 | 940,070 | 1,297,000 | 27.16 |

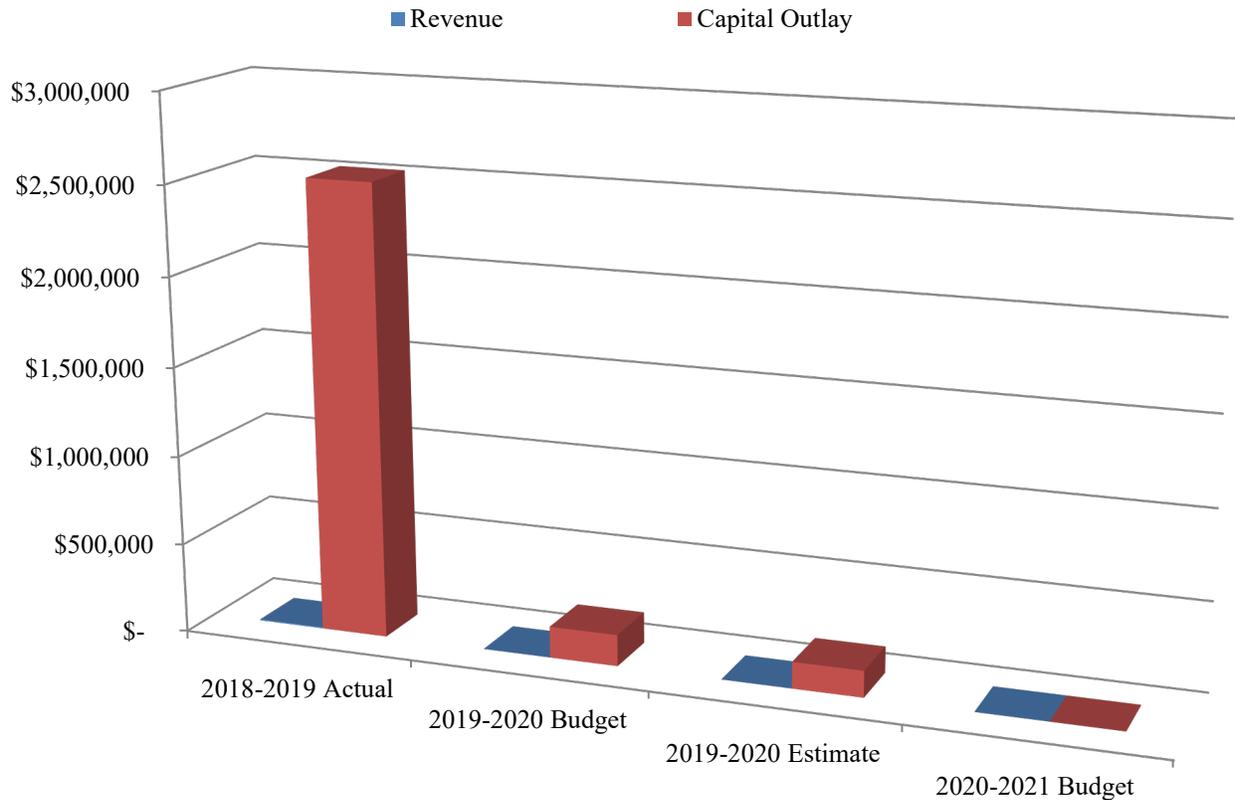
BUDGET DETAIL

ROAD BOND FUND

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

| Road Bond Fund | Actual 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|---------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Operating | | | | | | |
| Revenue | \$ 6,448 | \$ 250 | \$ 40 | \$ - | -100.0% | -100.0% |
| Expenses | \$ - | \$ - | \$ - | \$ - | - | - |
| Net Operating Income (loss) | \$ 6,448 | \$ 250 | \$ 40 | \$ - | -100.0% | -100.0% |
| Operating Expense Detail | | | | | | |
| Not Applicable | \$ - | \$ - | \$ - | \$ - | - | - |
| | \$ - | \$ - | \$ - | \$ - | | |
| Capital Outlay | \$ 2,529,673 | \$ 175,000 | \$ 147,571 | \$ - | -100.0% | -100.0% |
| Total Fund Expense | \$ 2,529,673 | \$ 175,000 | \$ 147,571 | \$ - | -100.0% | -100.0% |
| Net Fund Income (loss) | \$ (2,523,225) | \$ (174,750) | \$ (147,531) | \$ - | -100.0% | -100.0% |

Road Bond Fund





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---------------------------------|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 41 - ROAD BOND FUND | | | | | | | |
| REVENUES | | | | | | | |
| 41-0000-0-688000 | CHANGE IN FAIR MARKET VALUE | | 72 | | | | |
| 41-0000-0-690000 | INTEREST REVENUE | | 6,376 | 250 | 40 | (100.00) | (250) |
| TOTAL REVENUES | | | 6,448 | 250 | 40 | (100.00) | (250) |
| APPROPRIATIONS | | | | | | | |
| CAPITAL | | | | | | | |
| 41-0000-0-768000 | STREETSCAPE IMPROVEMENTS | | 40,462 | | | | |
| 41-0000-0-773000 | ANNUAL RD IMPROVEMENT PROGRAM | | 191,145 | | | | |
| 41-0000-0-784000 | SIDEWALKS AND BIKE PATHS | | 20,671 | | | | |
| 41-0000-6-773000 | ROAD REHABILITATION | | 2,277,395 | 175,000 | 147,571 | (100.00) | (175,000) |
| | WEXFORD COURT | | | 45,000 | 45,000 | 0 | |
| | PRORATED SHARE OF 2019 ROAD PROGRAM FROM PROJECT FUND | | | 130,000 | 102,571 | 0 | |
| | GL # FOOTNOTE TOTAL: | | | 175,000 | 147,571 | | |
| CAPITAL | | | 2,529,673 | 175,000 | 147,571 | (100.00) | (175,000) |
| TOTAL APPROPRIATIONS | | | 2,529,673 | 175,000 | 147,571 | (100.00) | (175,000) |

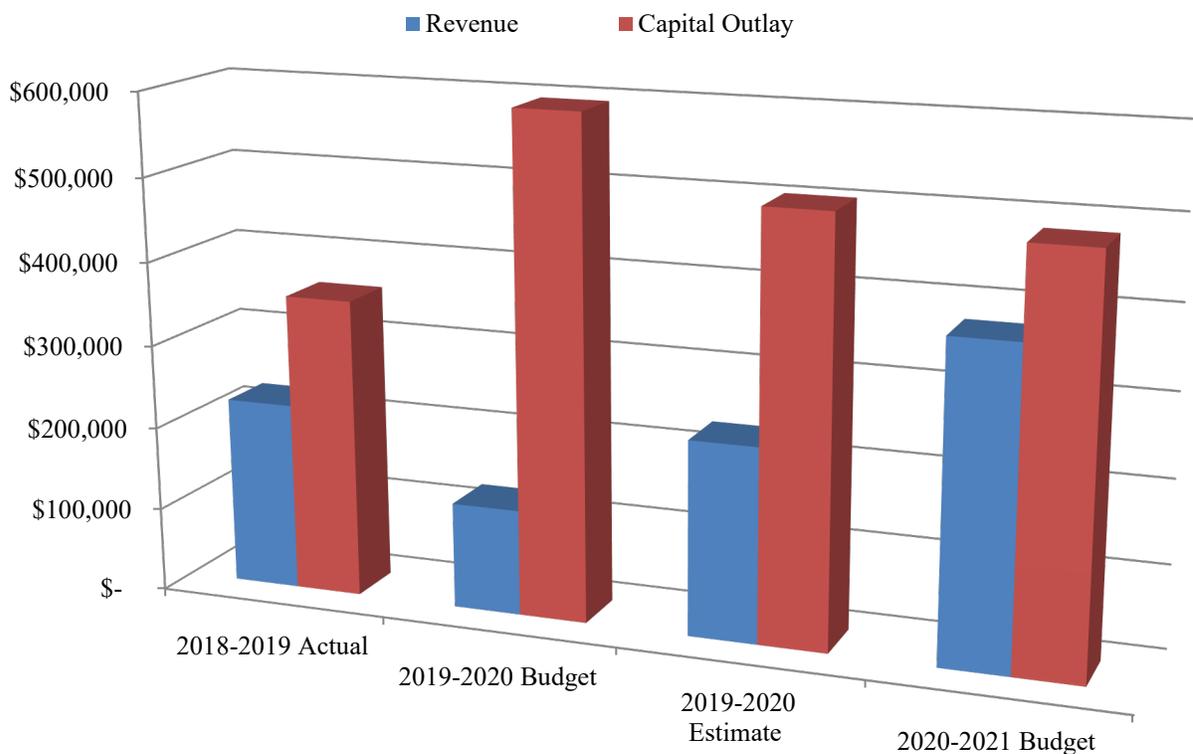
BUDGET DETAIL

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 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|---------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Operating | | | | | | |
| Revenue | \$ 225,217 | \$ 126,500 | \$ 232,399 | \$ 376,750 | 197.8% | 62.1% |
| Expenses | \$ - | \$ - | \$ - | \$ - | 0.0% | - |
| Net Operating Income (loss) | \$ 225,217 | \$ 126,500 | \$ 232,399 | \$ 376,750 | 197.8% | 62.1% |
| Operating Expense Detail | | | | | | |
| Contractual | \$ - | \$ - | \$ - | \$ - | - | - |
| | \$ - | \$ - | \$ - | \$ - | | |
| Capital Outlay | \$ 358,191 | \$ 595,000 | \$ 503,182 | \$ 483,800 | -18.7% | -3.9% |
| Total Fund Expense | \$ 358,191 | \$ 595,000 | \$ 503,182 | \$ 483,800 | -18.7% | -3.9% |
| Net Fund Income (loss) | \$ (132,974) | \$ (468,500) | \$ (270,783) | \$ (107,050) | -77.2% | -60.5% |

Park Improvement Fund





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|---|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 45 - PARK IMPROVEMENT FUND | | | | | | | |
| REVENUES | | | | | | | |
| 45-0000-0-654000 | PARK IMPACT FEES | 210,668 | 75,000 | 175,000 | 75,000 | | |
| 45-0000-0-655000 | TREE RESTORATION | 7,800 | | 2,100 | | | |
| 45-0000-0-686000 | BUY A BRICK | 350 | | 2,700 | | | |
| 45-0000-0-690000 | INTEREST REVENUE | 3,099 | 1,500 | 2,500 | 1,750 | 16.67 | 250 |
| 45-0000-0-699000 | MISCELLANEOUS | 3,300 | | 99 | | | |
| TRANSFERS | | | | | | | |
| 45-0000-9-699000 | TRANSFERS IN | | 50,000 | 50,000 | 300,000 | 500.00 | 250,000 |
| | SRA LEVY TRANSFER FROM GENERAL FUND | | 50,000 | 50,000 | 50,000 | | |
| | FY 2020-2021 CAPITAL TRANSFER FROM GENERAL FUND | | 0 | 0 | 250,000 | | |
| | GL # FOOTNOTE TOTAL: | | 50,000 | 50,000 | 300,000 | | |
| TRANSFERS | | | 50,000 | 50,000 | 300,000 | 500.00 | 250,000 |
| TOTAL REVENUES | | 225,217 | 126,500 | 232,399 | 376,750 | 197.83 | 250,250 |
| APPROPRIATIONS | | | | | | | |
| 45-0000-0-782000 | PARK IMPROVEMENT COSTS | 342,709 | 595,000 | 503,182 | 483,800 | (18.69) | (111,200) |
| | RECREATION BUILDING ENTRY DOORS | | 50,000 | 38,019 | 0 | | |
| | LEADING FROM HIGH SCHOOL PARKING LOT TO TENNIS COURTS ON NORTH SIDE OF PARK | | 7,100 | 4,980 | 0 | | |
| | LIBERTYVILLE BOYS CLUB FOOTBALL LIGHTNING DETECTOR/PREDICTOR SYSTEM | | 11,500 | 9,845 | 0 | | |
| | RIVERSIDE POOL HEATER | | 9,000 | 7,025 | 0 | | |
| | ADLER PARK PLAYGROUND | | 300,000 | 270,000 | 0 | | |
| | SHORELINE PLANT MAINTENANCE FOR BUTLER, PARADISE, RIVERSIDE | | 44,400 | 34,364 | 0 | | |
| | AERATION IN BUTLER LAKE LAGOON WITH BACTERIA | | 30,000 | 10,823 | 0 | | |
| | POND AND LAKE MANAGEMENT | | 25,000 | 11,548 | 0 | | |
| | ADLER ZERO DEPTH SLIDE POOL SAND BLASTING AND PAINTING | | 75,000 | 82,760 | 0 | | |
| | ADLER CLOSED SLIDE, MUSHROOM, AND DIVING BOARD RESURFACING | | 35,000 | 33,818 | 0 | | |
| | ADLER POOL VGB GRATES | | 8,000 | 0 | 0 | | |
| | ADM-PMP-001: CHARLES BROWN SITE IMPROVEMENTS | | 0 | 0 | 328,800 | | |
| | PW-PARKS-001: POOL MEP AUDIT - RIVERSIDE & ADLER | | 0 | 0 | 60,000 | | |
| | PW-PARKS-002: BUTLER LAKE LOT RESURFACING (ENGINEERING) | | 0 | 0 | 20,000 | | |
| | PW-PARKS-011: SHORELINE PLANT MAINTENANCE | | 0 | 0 | 45,000 | | |
| | PW-PARKS-012: POND & LAKE MANAGEMENT | | 0 | 0 | 30,000 | | |
| | GL # FOOTNOTE TOTAL: | | 595,000 | 503,182 | 483,800 | | |
| CONTRACTUAL | | | | | | | |
| 45-0000-3-728000 | CONSULTING SERVICES | 15,482 | | | | | |
| CONTRACTUAL | | | 15,482 | | | | |
| TOTAL APPROPRIATIONS | | 358,191 | 595,000 | 503,182 | 483,800 | (18.69) | (111,200) |

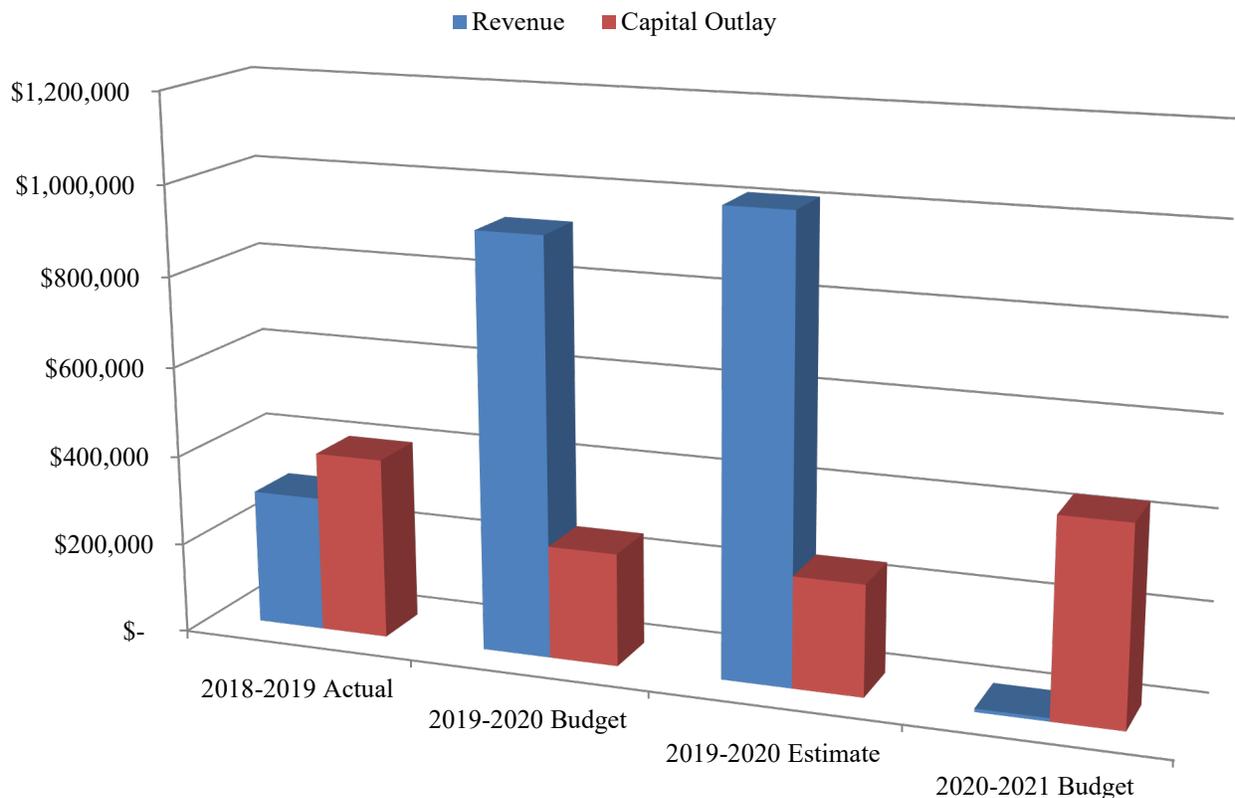
BUDGET DETAIL

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 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|----------------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Operating | | | | | | |
| Revenue | \$ 300,040 | \$ 925,010 | \$ 1,013,000 | \$ 7,500 | -99.2% | -99.3% |
| Expenses | \$ - | \$ - | \$ - | \$ - | - | - |
| Net Operating Income (loss) | \$ 300,040 | \$ 925,010 | \$ 1,013,000 | \$ 7,500 | -99.2% | -99.3% |
| Operating Expense Detail | | | | | | |
| Not Applicable | \$ - | \$ - | \$ - | \$ - | - | - |
| | \$ - | \$ - | \$ - | \$ - | | |
| Capital Outlay | \$ 402,653 | \$ 250,000 | \$ 245,868 | \$ 436,473 | 74.6% | 77.5% |
| Total Fund Expense | \$ 402,653 | \$ 250,000 | \$ 245,868 | \$ 436,473 | 74.6% | 77.5% |
| Net Fund Income (loss) | \$ (102,613) | \$ 675,010 | \$ 767,132 | \$ (428,973) | -163.6% | -155.9% |

Public Building Improvement Fund





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|---|--|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 46 - PUBLIC BUILDING IMPROVEMENT FD | | | | | | | |
| REVENUES | | | | | | | |
| 46-0000-0-690000 | INTEREST REVENUE | 40 | 10 | 13,000 | 7,500 | 74,900.00 | 7,490 |
| 46-0000-0-698000 | BOND PROCEEDS | | 925,000 | 1,000,000 | | (100.00) | (925,000) |
| TRANSFERS | | | | | | | |
| 46-0000-0-691000 | TRANSFER GENERAL FUND | | 300,000 | | | | |
| TRANSFERS | | | 300,000 | | | | |
| TOTAL REVENUES | | | 300,040 | 925,010 | 1,013,000 | 7,500 | (99.19) (917,510) |
| APPROPRIATIONS | | | | | | | |
| 46-0000-0-790000 | VILLAGE HALL | 218,290 | 35,000 | 39,066 | 25,000 | (28.57) | (10,000) |
| | TILE REPLACEMENT AND REFURBISHMENT | | 30,000 | 38,316 | 0 | | |
| | CLOCK CONTROL PANEL REPLACEMENT | | 5,000 | 750 | 0 | | |
| | ADM-FAC-003: VILLAGE HALL BATHROOM FLOOR REPLACEMENT | | 0 | 0 | 25,000 | | |
| | GL # FOOTNOTE TOTAL: | | 35,000 | 39,066 | 25,000 | | |
| 46-0000-0-792000 | PUBLIC WORKS BUILDING | 20,276 | 40,000 | 40,000 | 105,990 | 164.98 | 65,990 |
| | SPACING STUDY | | 20,000 | 20,000 | 0 | | |
| | EMERGENT REPAIRS | | 20,000 | 20,000 | 0 | | |
| | PW-FAC-001: 600 NORTH AVE - CHAINLINK REPLACEMENT | | 0 | 0 | 32,118 | | |
| | PW-FAC-002: 600 NORTH AVE - GARAGE OPERATORS REPLACEMENT | | 0 | 0 | 73,872 | | |
| | GL # FOOTNOTE TOTAL: | | 40,000 | 40,000 | 105,990 | | |
| 46-0000-0-794000 | FIRE STATIONS | 119,545 | 83,000 | 74,802 | 111,000 | 33.73 | 28,000 |
| | RESERVE STUDY- FIRE STATIONS AND PARK STRUCTURES | | 20,000 | 20,000 | 0 | | |
| | STATION 1 WALL REPAIR | | 15,000 | 14,510 | 0 | | |
| | STATION 2 DOOR REPLACEMENTS | | 42,000 | 34,292 | 0 | | |
| | STATION 2 APPARATUS BAY PAINTING | | 6,000 | 6,000 | 0 | | |
| | FD-FAC-001: FIRE STATION HVAC REPLACEMENT | | 0 | 0 | 11,000 | | |
| | FD-FAC-003: APPARATUS BAY FLOOR REPLACEMENT - STATION 2 | | 0 | 0 | 50,000 | | |
| | FD-FAC-006: GARAGE DOOR REPLACEMENT - STATION 3 | | 0 | 0 | 50,000 | | |
| | GL # FOOTNOTE TOTAL: | | 83,000 | 74,802 | 111,000 | | |
| 46-0000-0-795000 | SCHERTZ MUNICIPAL BUILDING | 39,986 | 92,000 | 92,000 | 147,389 | 60.21 | 55,389 |
| | PW-FAC-015: BAS PHASE II UPGRADES | | 40,000 | 40,000 | 47,094 | | |
| | CARPET REPLACEMENT (FINAL SECTIONS) | | 17,000 | 17,000 | 0 | | |
| | GARAGE DOOR REPLACEMENTS | | 35,000 | 35,000 | 0 | | |
| | PD-FAC-001: SCHERTZ POLICE RECONFIGURATION (ENGINEERING) | | 0 | 0 | 20,000 | | |
| | PW-FAC-016: GENERATOR REPLACEMENT | | 0 | 0 | 80,295 | | |
| | GL # FOOTNOTE TOTAL: | | 92,000 | 92,000 | 147,389 | | |
| 46-0000-0-796000 | PARK & RECREATION BUILDINGS | 4,556 | | | 47,094 | | 47,094 |
| | PW-FAC-018: 544 NORTH AVE - ASPHALT REPLACEMENT | | 0 | 0 | 47,094 | | |
| TOTAL APPROPRIATIONS | | | 402,653 | 250,000 | 245,868 | 436,473 | 74.59 186,473 |

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.

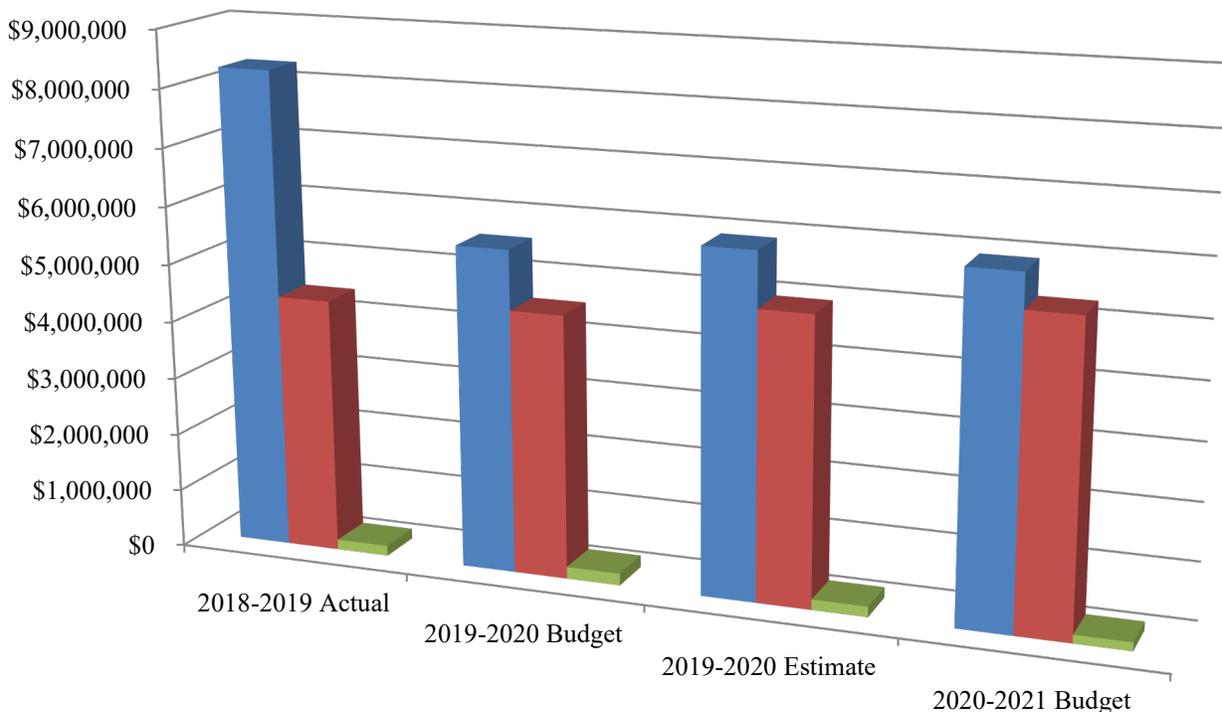
| Public Safety Pension Funds | Actual 2018-2019 | Budget 2019-2020 A | Estimate 2019-2020 B | Budget 2020-2021 C | % Change A to C | % Change B to C |
|-----------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
|-----------------------------|---------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|

| Operating | | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|--------|--------|
| Revenue | \$ 8,299,151 | \$ 5,574,228 | \$ 5,907,228 | \$ 5,913,228 | 6.1% | 0.1% |
| Expenses | \$ (4,589,540) | \$ (4,752,357) | \$ (5,131,429) | \$ (5,458,760) | 14.9% | 6.4% |
| Net Operating Income (loss) | \$ 3,709,611 | \$ 821,871 | \$ 775,799 | \$ 454,468 | -44.7% | -41.4% |
| Operating Expense Detail | | | | | | |
| Salaries and Wages | \$ 4,415,302 | \$ 4,547,457 | \$ 4,950,560 | \$ 5,310,560 | 16.8% | 7.3% |
| Contractual | \$ 174,238 | \$ 204,900 | \$ 180,869 | \$ 148,200 | -27.7% | -18.1% |
| | \$ 4,589,540 | \$ 4,752,357 | \$ 5,131,429 | \$ 5,458,760 | | |

| | | | | | | |
|------------------------|--------------|--------------|--------------|--------------|--------|--------|
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | - | - |
| Total Fund Expense | \$ 4,589,540 | \$ 4,752,357 | \$ 5,131,429 | \$ 5,458,760 | 14.9% | 6.4% |
| Net Fund Income (loss) | \$ 3,709,611 | \$ 821,871 | \$ 775,799 | \$ 454,468 | -44.7% | -41.4% |

Public Safety Pension Funds

■ Revenue ■ Salaries and Wages ■ Contractual





| GL NUMBER | DESCRIPTION | 2018-19 ACTIVITY | 2019-20 APPROVED BUDGET | 2019-20 PROJECTED ACTIVITY | 2020-21 REQUESTED BUDGET | 2020-21 REQUESTED % CHANGE | 2020-21 REQUESTED AMT CHANGE |
|--|---------------------------------|---------------------|-------------------------------|----------------------------------|--------------------------------|----------------------------------|------------------------------------|
| FUND 55 - POLICE PENSION FUND | | | | | | | |
| REVENUES | | | | | | | |
| 55-0000-0-608000 | VILLAGE CONTRIBUTION - TAX LEVY | 2,007,166 | 2,058,130 | 2,058,130 | 2,058,130 | | |
| 55-0000-0-618000 | PERSONAL PROPERTY REPL TAX | 10,000 | 10,000 | 10,000 | 10,000 | | |
| 55-0000-0-683000 | CONTRIBUTIONS - PAYROLL | 394,117 | 392,000 | 403,000 | 403,000 | 2.81 | 11,000 |
| 55-0000-0-689000 | GAIN ON SALE OF INVESTMENTS | 1,542,029 | | | | | |
| 55-0000-0-690000 | INTEREST REVENUE | 819,243 | 550,000 | 800,000 | 800,000 | 45.45 | 250,000 |
| 55-0000-0-699000 | MISCELLANEOUS | 60,155 | | | | | |
| TOTAL REVENUES | | 4,832,710 | 3,010,130 | 3,271,130 | 3,271,130 | 8.67 | 261,000 |
| APPROPRIATIONS | | | | | | | |
| 55-0000-0-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | 2,140 | 3,000 | 4,000 | 4,000 | 33.33 | 1,000 |
| 55-0000-0-730000 | PENSIONS - OFFICERS | 2,557,199 | 2,666,892 | 2,800,000 | 3,000,000 | 12.49 | 333,108 |
| 55-0000-0-731000 | PENSIONS - SURVIVING SPOUSE | 242,855 | 242,860 | 242,855 | 242,855 | | (5) |
| 55-0000-0-732000 | MEDICAL EXPENSES | 4,400 | 6,000 | 6,000 | 5,000 | (16.67) | (1,000) |
| 55-0000-0-746000 | INVESTMENT ADVISOR | 27,168 | 27,000 | 27,000 | 27,000 | | |
| 55-0000-0-747000 | FILING FEES | 6,017 | 6,500 | 6,446 | 7,000 | 7.69 | 500 |
| 55-0000-0-749000 | AUDIT FEES | 9,775 | 10,000 | 8,000 | 8,300 | (17.00) | (1,700) |
| 55-0000-0-776000 | LEGAL EXPENSES | 5,385 | 25,000 | 10,000 | 10,000 | (60.00) | (15,000) |
| 55-0000-0-799000 | MISCELLANEOUS | 3,825 | 6,100 | 6,100 | 6,500 | 6.56 | 400 |
| TOTAL APPROPRIATIONS | | 2,858,764 | 2,993,352 | 3,110,401 | 3,310,655 | 10.60 | 317,303 |
| FUND 56 - FIREFIGHTERS PENSION FUND | | | | | | | |
| REVENUES | | | | | | | |
| 56-0000-0-608000 | VILLAGE CONTRIBUTION - TAX LEVY | 1,487,333 | 1,487,098 | 1,487,098 | 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 | 414,674 | 417,000 | 414,000 | 420,000 | 0.72 | 3,000 |
| 56-0000-0-684000 | CONTRIBUTIONS-EMPLOYEE BUY BK | 24,862 | | | | | |
| 56-0000-0-688000 | UNREALIZED G/L FAIR MKT VALUE | 532,005 | | | | | |
| 56-0000-0-690000 | INTEREST REVENUE | 997,567 | 650,000 | 725,000 | 725,000 | 11.54 | 75,000 |
| TOTAL REVENUES | | 3,466,441 | 2,564,098 | 2,636,098 | 2,642,098 | 3.04 | 78,000 |
| APPROPRIATIONS | | | | | | | |
| 56-0000-0-726000 | TRAVEL, TRAIN, SUBSCRIP & DUES | 2,533 | 1,200 | 3,000 | 3,000 | 150.00 | 1,800 |
| 56-0000-0-730000 | PENSIONS - OFFICERS | 1,527,561 | 1,570,000 | 1,840,000 | 2,000,000 | 27.39 | 430,000 |
| 56-0000-0-731000 | PENSIONS - SURVIVING SPOUSE | 87,687 | 67,705 | 67,705 | 67,705 | | |
| 56-0000-0-732000 | MEDICAL EXPENSES | 2,000 | 2,000 | 6,000 | 2,000 | | |
| 56-0000-0-746000 | INVESTMENT ADVISOR | 67,340 | 70,000 | 54,235 | 25,000 | (64.29) | (45,000) |
| 56-0000-0-747000 | FILING FEES | 5,538 | 6,100 | 5,961 | 6,400 | 4.92 | 300 |
| 56-0000-0-748000 | BANK CHARGES | 4,595 | 5,000 | 5,000 | 5,000 | | |
| 56-0000-0-749000 | AUDIT FEES | 14,385 | 15,000 | 16,000 | 17,000 | 13.33 | 2,000 |
| 56-0000-0-750000 | PENSION REFUNDS | | | 1,127 | | | |
| 56-0000-0-776000 | LEGAL FEES | 10,997 | 10,000 | 10,000 | 10,000 | | |
| 56-0000-0-799000 | MISCELLANEOUS | 10,140 | 12,000 | 12,000 | 12,000 | | |
| TOTAL APPROPRIATIONS | | 1,730,776 | 1,759,005 | 2,021,028 | 2,148,105 | 22.12 | 389,100 |

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 asset's 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.

GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Retained Earnings: An equity account reflecting the accumulated earnings of the Village's Proprietary Funds.

Revenue: Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Tax Increment District: A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year is used to finance the costs of the improvements which generate the increased assessed valuation.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Trust Funds: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

VILLAGE OF LIBERTYVILLE ACRONYMS

APWA: American Public Works Association

CAD: Computer Aided Dispatch

CBD: Central Business District

CIF: Capital Improvement Fund

EAV: Equalized Assessed Valuation

EMA: Emergency Management Agency

FLSA: Fair Labor Standards Act

GFOA: Government Finance Officers Association

GLMV: Green Oaks, Libertyville, Mundelein, Vernon Hills

HVAC: Heating, Ventilation Air Conditioning

IMF: Infrastructure Maintenance Fee

IMRF: Illinois Municipal Retirement Fund

IPBC: Intergovernmental Personnel Benefit Cooperative

IRMA: Intergovernmental Risk Management Agency

MDC: Mobile Data Computer

MFT: Motor Fuel Tax

NIPC: Northeastern Illinois, Planning Commission

NWMC: North West Municipal Conference

NWWS: North West Water Sewer

TERF: Technology Equipment and Replacement Fund

TIF: Tax Increment Financing

WSCCI: Water Sewer Capital Improvements



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