



**Libertyville**  
*spirit of independence*

**FY**  
**2022-2023**



VILLAGE OF LIBERTYVILLE  
**ANNUAL 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 2022-2023 Budget

### President

*Donna Johnson*

### Board of Trustees

*Scott Adams*

*Peter Garrity*

*Matthew Hickey*

*Matthew Krummick*

*Daniel Love*

*James Connell*

### Clerk

*Luke Stowe*



### Village Administrator

*Kelly A. Amidei*

### Deputy Village Administrator

*Ashley R. Engelmann*

### Director of Finance/Village Treasurer

*Nicholas A. Mostardo*

### Chief of Police

*Ed Roncone*

### Director of Public Works

*Paul K. Kendzior*

### Fire Chief

*Richard M. Carani*

### Director of Recreation

*Margaret Resnick*

### Director of Community Development

*John P. Spoden*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Libertyville  
Illinois**

For the Fiscal Year Beginning

**May 01, 2021**

*Christopher P. Morrill*

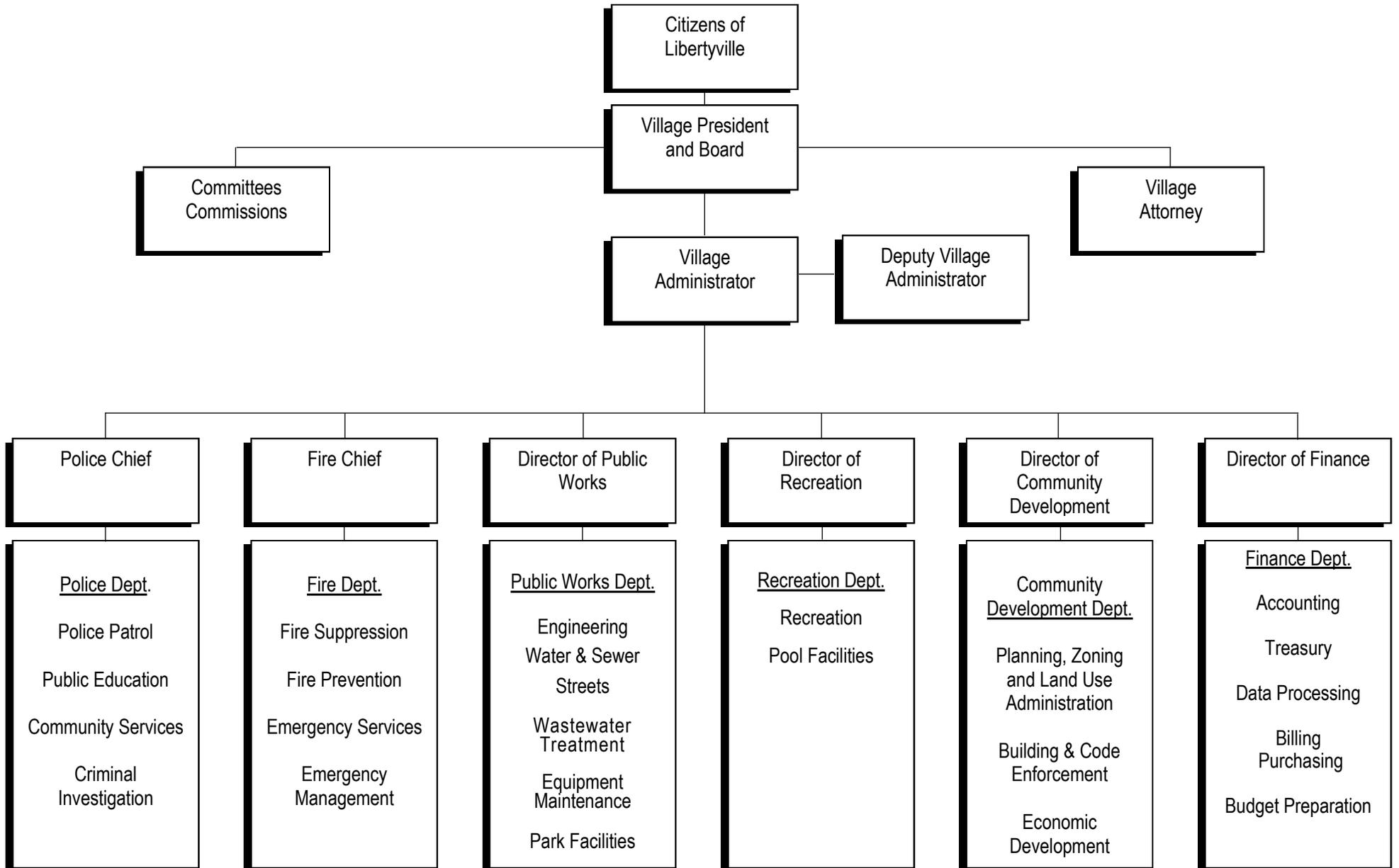
**Executive Director**

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, 2021. This is the twenty-fifth 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 the GFOA to determine its eligibility for another award.

# Village of Libertyville Organizational Chart



# COMMUNITY PROFILE

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## GOVERNMENT

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Incorporated April 15, 1882

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

The Village employs 155 full-time employees and provides the following services: Administration, Community Development, Engineering, Public Works, Police, Fire, Parks and Recreation, Water, Sewer and Wastewater Treatment.

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

### Village Bond Rating

Moody's Aa2 (Stable Outlook)

Fire ISO Rating: 2

### Tax Rates:

State Sales Tax	7%
Local (Non-Home Rule) Sales 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

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The Village is comprised of nine 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
2020	20,579

### Ethnic Makeup (a)

White	17,657	85.8%
Hispanic or Latino	1,008	4.9%
African American	206	1.0%
Asian	1,399	6.8%
Other	309	1.5%

### Other Household and Resident Data (a)

Total Households	7,435
Median Household Income	\$134,110
Per Capita Income	\$66,519
Median Age	44.2
% of Population under 18	25.4%
% of Population over 65	16%

### Home Value (a)

Median Home Value (2019)	\$447,900
Median Gross Rent	\$1,313

### Land Use (b)

Residential	2,235 acres	38%
Multi-family	176 acres	3%
Commercial	470 acres	8%
Industrial	706 acres	12%
Open Space	1,059 acres	18%
Institutional	706 acres	12%
Transportation	176 acres	3%
Vacant	353 acres	6%

### Property Value (c)

#### Equalized Assessed Valuation (2020 Tax Year)

Residential	\$989,040,676	77%
Industrial	\$113,928,740	9%
Commercial	\$174,725,394	13%
Railroads	\$356,454	< 1%
Farms	\$177,638	< 1%
Total	\$1,278,228,902	100%

# COMMUNITY PROFILE

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## Other

Total Area – Square Miles	9.15
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)	2,015,000
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
Tennis Courts	7
Number of Elementary Schools	4
Number of Junior High Schools	1
Number of High Schools	1

## Major Employers

Advocate Condell Medical Center	1,878
Hollister	455
Volkswagen Credit	446
County of Lake	418
Avexis	407

## Awards and Recognitions

GFOA Certificate of Achievement for Excellence in Financial Reporting	Since 1993
Tree City USA	Since 1994
GFOA Distinguished Budget Presentation Award	Since 1996
APWA Accredited Agency	2005, 2009, 2014, & 2018
Silver Plan Award for the Village's Comprehensive Plan by the Illinois Chapter American Planning Association	2006
Money Magazine's Top 100 Best Places to Live	2007

Storm Ready Community Designation from the National Weather Service	2008
CNN Best Small Town Comeback Award	2013
Local Emergency Management Program Certificate	2018
IDNR Illinois Certified Local Government	Since 2021

## Notes:

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



March 5, 2022

Mayor Johnson  
Members of the Village Board

It is our privilege to present for your review and consideration the Fiscal Year 2022-2023 Annual Budget. The 2022-2023 Annual Budget totals \$80,777,827 in appropriated funds, an increase of 20.3% compared to the originally adopted 2021-2022 budget, which is primarily due to a much higher level of capital outlay, particularly in the Village's Stormwater Sewer Fund. The Village's aggregate FY 2022-2023 operating budget has increased only 2.3% as compared to the originally adopted 2021-2022 budget; this increase outperforms the 2021 rate of inflation. We are pleased to report that as per policy, the aggregated 2022-2023 Annual Budget is balanced for Village operations with all operating funds (Sports Complex Fund excluded) in compliance with their respective fund balance policy amounts. We are further pleased to report that the operating budget for the Village's General Fund is balanced exclusive of the anticipated second tranche of aid provided from the American Rescue Plan Act (ARPA).

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, a limited share of a resident's property tax bill, and 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 in the absence of extenuating circumstances.
- **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 amounts 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](http://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, 2041.
  - 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. 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 balances increases the ability of budget and financial statement users to understand the availability of resources.

**Current Economic Environment**

It has been nearly two years since the advent of the global COVID-19 pandemic. In 2020, at the start of the crisis, the Village anticipated economic circumstances rivaling those of the Great Recession. During the initial phase of the pandemic, based on Staff recommendation, the Village Board took immediate action to reduce operating expenditures, defer capital improvements, and protect the Village’s financial reserves. Favorably, the economic effects of COVID-19 did not cause as significant of a deterioration in the Village’s financial position as anticipated, and in some ways, the Village’s finances have strengthened during, or as a result of, the pandemic. These factors will be identified at various points throughout this letter.

On a national scale, last year at this time, the economic discussion revolved around vaccines and how quickly things would get back to a pre-pandemic normal. There were predictions that due to the vaccines, COVID-19 would become endemic during the summer of 2021, triggering a significant economic expansion. However, vaccine hesitancy and the emergence of new variants of the SARS-CoV-2 virus delayed this outcome.

Because of this, each subsequent variant of concern has had less and less of an impact on the economy as compared to the original strain. Thus, while sickness from COVID-19 is still a major national concern, the economy has slowly recovered. This economic recovery has not been totally without complications, however. Production of goods and materials in countless sectors was scaled back to match lower demand during the initial phase of the pandemic. Since it is not possible to simply “flip a switch” to resume pre-pandemic manufacturing of certain types of materials (i.e., semi-conductors), supply chain issues have emerged. This, in turn, has caused inflation to rise as businesses and consumers seek to procure goods that are in shorter supply. The 2021 change in the Consumer Price Index (CPI-U) was 7.0% from December 2020 to December 2021, which was the largest annual increase since 1981.

The service industry has also been impacted by the ongoing economic recovery from COVID-19. During the initial phase of the pandemic, many workers decided to leave the workforce, both voluntarily and involuntarily. In some cases, this was due to accelerated retirements or layoffs. However, as the economy has strengthened throughout 2021 and into 2022, there remains a labor shortage. This so-called “Great Resignation” saw approximately 33 million Americans exit their jobs. Employers have struggled to attract and retain qualified employees which drove wages up 4.4% in 2021, the highest level since 1983.

National fiscal policy was also an important economic factor in 2021 and into 2022. In early 2021, Joe Biden was sworn in as the 46<sup>th</sup> President of the United States. One of the administration’s first legislative initiatives was the passage of the American Rescue Plan Act (ARPA). This piece of legislation addressed the needs of individuals, business, and other units of government. With respect to the latter, the ARPA provided aid to states and localities to assist with maintaining service levels and making investments in capital infrastructure. Government recipients received one-half of their aid allotment in 2021 and will received the second half of this allotment in 2022.

The economic impacts on Illinois have somewhat mirrored the national impacts outlined above. Illinois was one of several states that took a more substantive approach to dealing with the health effects of COVID-19 early on in the pandemic. These restrictions did impact the State’s economy more than its peers in 2020. However, since Illinois has had a reasonably high vaccination rate, particularly in its urban and suburban areas, it has been able to persevere through the emergence of SARS-CoV-2 variants in 2021 with minimal additional impacts to its economy. Nevertheless, the inflationary and employment pressures present at the national level are present in Illinois.

The State of Illinois’ financial position improved during the COVID-19 pandemic. In 2021, the State received its first credit rating increase in almost 20 years. Moody’s noted several reasons for the upgrade, which included a reduction in unpaid bills, \$8.1 billion of ARPA aid, and more favorable revenue growth than originally anticipated. These positive developments have resulted in the administration of Governor J.B. Pritzker to propose a State FY 2023 budget that maintains current funding for the Local Government Distributive Fund, an important revenue source for the Village of Libertyville and one that the State diminished in the past to address its own budget shortfalls. There are some minor provisions of the State’s budget proposal that could have a small, albeit negative, impact on the Village. These include a one-year suspension of the state sales tax on groceries that is remitted to municipalities, a freeze in the statutory inflationary increase in the Motor Fuel Tax, and a property tax rebate for homeowners paid for from State income taxes. The former is the most concerning; however, the State’s budget proposal does include a provision whereby the State will make municipalities whole by reimbursing them for the revenue lost from suspension of the tax. The Governor’s budget proposal is in the process of being converted into legislation and it is anticipated some of the administration’s initiatives will be modified before the budget is officially adopted by the General Assembly.

The local economy of Libertyville has periodically improved and regressed during the pandemic. Improvements are evident during periods of lower COVID-19 cases and positivity rates, while periods of active spread and higher positivity rates generally yield a contraction of economic growth, particularly in the local dining sector. Many local business that experienced the negative economic impacts of the COVID-19 pandemic were able to obtain grants or special financing to remain in operation throughout the last two years. In fact, the Village of Libertyville used a portion of its ARPA allotment to provide *High Five* grants to nearly 100 area businesses.

In addition to dining, automotive sales are a significant driver of Libertyville's economy. This sector has been significantly impacted by the supply chain issues discussed earlier. Many of the community's dealerships are selling cars within days after being received which has resulted in many fewer cars on the sales lots than in the past. Since inventories are low, prices for new and used vehicles have risen. In late-2021, two new automotive dealerships moved into Libertyville: Happy Hyundai and Tesla. Both of these brands offer quality vehicles that are in high demand amongst diverse consumer groups. It is anticipated that once the current supply chain issues are alleviated, both dealerships will be strong contributors to the Village's sales tax base.

The underlying theme in the paragraphs above is that while there still are economic impacts from COVID-19 at the national, state, and local levels, conditions are improving. With respect to the Village as a unit of local government, there are multiple reasons to be optimistic about FY 2022-2023. The first reason, and perhaps one of the most understated, is the growth in sales taxes throughout 2021 due to the *Leveling the Play Field for Illinois Act*. As discussed with the Village Board on several occasions, this legislation, which went into effect January 1, 2021, requires that online retailers collect the local sales tax rate, rather than the State use tax on good sold in the community. Many of these purchases are also subject to the Village's non-home rule sales tax, which will provide additional revenue to fund capital improvements. Staff have carefully been monitoring the online sales tax developments throughout the year and are consistently seeing monthly sales tax distributions from the State well in excess of pre-pandemic levels. A significant portion of these increases can be attributed to online sales tax collection; the remaining increases are the result of inflationary pricing on various goods, such as vehicles, and the economic recovery from the prior year. The remittance data through February 2022 supports the finding that the Village is on-track to collect at least \$8,000,000 in sales taxes for FY 2021-2022. A normal pre-pandemic year (prior to the *Leveling the Play Field Act*) produced approximately \$7,800,000 in sales taxes. There is a high level of confidence that the Village will be able to attain the \$8,000,000 sales tax threshold in FY 2022-2023 as well.

The Village's finances were also supported by aid from the American Rescue Plan Act (ARPA). The Village was allocated \$2,749,590, payable in two equal installments. The first installment was received in mid-2021 and the second installment will be received during FY 2022-2023. The first installment of ARP aid was used to: 1) Maintain General Fund service levels, 2) Maintain Hotel/Motel Tax Fund service levels, 3) Maintain Commuter Parking Fund service levels, and 4) Fund a grant program for local small businesses. The ARPA installment that will be received during FY 2022-2023 is budgeted to be collected in the Village's General Fund in order to support the ongoing provision of general government services such as Police, Fire, and Public Works. As noted in the introductory remarks in this letter, the General Fund operating budget is balanced even without this aid; however, it is important to utilize the whole of the aid to offset costs of providing municipal services in the General Fund in order to provide a hedge against an unanticipated decline in another revenue source or the need to utilize a portion of the General Fund's excess reserves toward a major policy initiative.

Finally, there were several significant positive developments at the Libertyville Sports Complex in FY 2021-2022 that will provide a continuing benefit into FY 2022-2023. After being closed for more than a year, the Indoor Sports Complex was leased to Canlan Sports and reopened on July 1, 2021. After a rent abatement period, Canlan began paying the Village \$20,000 per month to rent the facility which is expected to be collected for a full 12 months in FY 2022-2023. This will yield \$240,000 of revenue that will offset the General Fund debt service subsidy to the Sports Complex Fund. Furthermore, as a result of the lease, the Village was required by federal law to convert its existing tax-exempt bonds to taxable securities. This process allowed the Village to take advantage of substantially lower interest rates on the new bonds than on those being refunded. The Village also used excess General Fund reserves to completely pay off one series of Sports Complex bonds, resulting in a savings of nearly \$350,000 per year through 2028. All told, these series of structural changes at the Libertyville Sports Complex have resulted in a FY 2021-2022 originally budgeted debt service subsidy from the General Fund of \$1,799,784 being reduced to a FY 2022-2023 budget amount of \$974,207, a savings of over \$800,000.

These positive developments will collectively help to maintain the Village's role as a distinguished provider of local government services.

### Major Budget Initiatives

Taking into consideration the national, state, and local economic environment, along with the Village's infrastructure needs, there are a number of initiatives that 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** – Prior to 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. Both phases of the study were completed in full in spring of 2021. After facilitating two virtual town halls in January and February of 2021, the Village Board adopted a stormwater utility fee ordinance in March 2021. Per the ordinance, the stormwater utility fee began on September 1, 2021, with eight months of revenue accounted for during FY 2021-2022. Thus far, the fee has generated the revenue anticipated by the rate study. The FY 2022-2023 budget includes funding for the Rockland Road stormwater improvement project and the Highlands subdivision stormwater improvement project. These projects will be primarily funded by alternative revenue debt with bond payments supported by the stormwater utility fee revenues. The Village is also anticipating the receipt of a grant award in the amount of \$2,750,000 during FY 2022-2023 to offset the costs of these projects from the Illinois Department of Commerce and Economic Opportunity (DCEO), managed through the Lake County Stormwater Management Commission.
- **Indoor Libertyville Sports Complex, Golf Learning Center (GLC), and Family Entertainment Center (FEC) Property Sale** – As noted above, in July 2021, Canlan Sports began operating the Indoor Sports Complex under a lease agreement with the Village. This lease agreement includes an option for Canlan to buy the property that can be triggered anytime during the period of the two-year lease. At the time of this writing, Canlan Sports has not yet executed this option, but if they chose to do so during FY 2022-2023, the Village will need to be prepared to manage the potential sale. According to the lease agreement, the sale price of the indoor facility would be \$3,750,000. These proceeds could be applied to outstanding Sports Complex debt, which would result in a further reduction of the General Fund subsidy to the Sports Complex Fund.

For the past several years, the Village has been in negotiations with Midwest Industrial Funds to purchase and develop the land that was previously the Golf Learning Center (GLC) and Family Entertainment Center (FEC). Due to Illinois Department of Transportation concerns with accessing the FEC parcel from Route 45 and Peterson Roads, Midwest Industrial Funds and its development partner withdrew from the sale of that piece of the Sports Complex campus. However, the sale of the GLC continues to move forward. It is anticipated that a closing of that part of the property could occur in FY 2022-2023. The sale of this parcel will net approximately \$3,200,000 for the Village. If both the Indoor Sports Complex and GLC sales close, the Village could offset its existing Sports Complex debt by a substantial amount and either 1) Pay the debt associated with Sports Complex off early or 2) Utilize the proceeds to restructure the existing debt with a lower payment level through the existing maturity date of December 15, 2030.

- **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 were completely 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.

Because the non-home rule sales tax was approved via voter referendum, the Village is on track to complete the annual road improvements identified in the 2020 Gewalt Hamilton Pavement Assessment Report.

This level of investment is approximately \$1.3 million per year and should be sustainable from non-home rule sales tax revenues into the foreseeable future. The 2022-2023 budget also funds capital roadway improvements from Motor Fuel Tax (MFT) revenues and Rebuild Illinois grants. Due to these additional revenues, the Village has enhanced funding for its “skip patching program” from \$150,000 in FY 2021-2022 to \$350,000 in FY 2022-2023.

- **Utility Fund** – Several capital improvements will be undertaken within the Utility Fund in Fiscal Year 2022-2023. In order to address several water mains with chronic breakage issues, the budget allowance for annual water main replacements was doubled from \$1,000,000 in FY 2021-2022 to \$2,000,000 in FY 2022-2023. Construction on a new sanitary sewer lift station near Libertyville High School is also a significant project and will serve to ensure reliable ongoing service for customers in that area of the community. Finally, an outdated boiler and flare system at the Wastewater Treatment Plant is scheduled to be replaced. All capital projects are supported by utility rates that were established as part of the 2019 Utility Rate Study. During FY 2022-2023, the Village must continue to pay close attention to consumption trends to ensure they align with the Rate Study.
- **Improvements to Aging Village Buildings** – The Village undertook facility reserve studies in 2018 and 2019 to help identify annual capital maintenance needs at Village-owned facilities. These needs are addressed annually from the Public Building Improvement Fund and are supported by non-home rule sales tax revenue.

Separately, the Village Board has recognized the need to explore a long-term plan for the various Village facilities, with particular emphasis on the Police Department. In late 2021, the Village entered into a Phase I contract with a local architectural firm to conduct a spacing needs study. At the time of this writing, the Phase I report is forthcoming. During FY 2022-2023, the Village Board will need to determine the future trajectory of any long-term facility improvements, acquisitions, or build-outs. A budget allocation has been made in the Public Building Improvement Fund for further studies.

- **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.

There are several major park and recreation projects planned for FY 2022-2023. In 2018, the Village Board adopted the Parks Master Plan, which provides a recommended playground replacement schedule. One of the most significant of which is the site improvements at Nicholas-Dowden Park. The improvements consist of modifications to the park layout, improved amenities, and detention for stormwater management in the Highlands subdivision. The expenses associated with constructing these improvements will be paid from both the Park Improvement Fund and the Stormwater Sewer Fund. To help offset the cost of this project, the Village applied for an Illinois Department of Natural Resources OSLAD grant, the evaluation of which is currently in progress. The Village will also complete the replacement of the Greentree Park playground in FY 2022-2023.

In 2021, the Village conducted a mechanical, electrical, and plumbing (MEP) inspection of its two swimming pools, Adler and Riverside. This inspection revealed a number of deficiencies with the Adler Pool plumbing and mechanical systems. Some of these deficiencies are critical and must be addressed during FY 2022-2023. It is anticipated that construction of these improvements will commence after the Summer 2022 pool season.

**Budget Summary**

Below is a summary of the 2022-2023 budget with comparative data from the 2021-2022 originally adopted budget<sup>1</sup>. Operating revenues have increased 19.6% or \$12,512,404 from the 2021-2022 budget. This is the result of 1) Projected bond issuances for stormwater projects (listed as “Miscellaneous” in the table below), 2) American Rescue Plan aid that was not contemplated in the originally adopted FY 2021-2022 budget, and 3) Improvement in the performance of various elastic revenue sources, such as sales taxes, as evidenced by current year data.

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

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

	2020-21 Actual	2021-22 Org. Budget	2021-22 Estimate	2022-23 Budget	FY 21-22 to FY 22-23 Budget Change	
					%	\$'s
<b>Operating Revenues</b>	<b>\$ 56,814,334</b>	<b>\$ 63,871,975</b>	<b>\$ 59,800,992</b>	<b>\$ 76,384,379</b>	<b>19.6%</b>	<b>\$ 12,512,404</b>
Property Taxes	\$ 13,175,300	\$ 13,296,211	\$ 13,548,720	\$ 13,704,605	3.1%	\$ 408,394
Other Taxes	\$ 1,636,197	\$ 1,549,500	\$ 1,680,440	\$ 1,658,650	7.0%	\$ 109,150
Licenses/Permits	\$ 2,077,532	\$ 1,254,763	\$ 1,449,270	\$ 1,364,763	8.8%	\$ 110,000
Intergovernmental	\$ 15,388,361	\$ 13,887,799	\$ 17,831,959	\$ 17,429,690	25.5%	\$ 3,541,891
Charges for Services	\$ 19,302,675	\$ 21,410,044	\$ 21,414,354	\$ 22,626,065	5.7%	\$ 1,216,021
Fines and Forfeitures	\$ 510,021	\$ 526,000	\$ 512,500	\$ 495,000	-5.9%	\$ (31,000)
Interest	\$ 69,364	\$ 94,370	\$ 50,996	\$ 60,875	-35.5%	\$ (33,495)
Miscellaneous	\$ 2,024,591	\$ 8,882,217	\$ 686,142	\$ 16,574,083	86.6%	\$ 7,691,866
Operating Transfers	\$ 2,630,293	\$ 2,971,071	\$ 2,626,611	\$ 2,470,648	-16.8%	\$ (500,423)
<b>Operating Expenditures</b>	<b>\$ 45,587,941</b>	<b>\$ 48,533,825</b>	<b>\$ 49,951,405</b>	<b>\$ 49,665,075</b>	<b>2.3%</b>	<b>\$ 1,131,250</b>
Salaries and Wages	\$ 15,523,489	\$ 16,628,771	\$ 16,482,970	\$ 17,426,430	4.8%	\$ 797,659
Employee Benefits	\$ 8,399,321	\$ 8,671,648	\$ 8,715,265	\$ 8,879,466	2.4%	\$ 207,818
Contractual	\$ 6,367,956	\$ 6,847,663	\$ 7,057,467	\$ 7,201,933	5.2%	\$ 354,270
Utilities	\$ 1,273,096	\$ 1,542,548	\$ 1,561,462	\$ 1,526,541	-1.0%	\$ (16,007)
Commodities	\$ 3,932,207	\$ 3,830,181	\$ 3,936,521	\$ 4,323,796	12.9%	\$ 493,615
Repair & Maintenance	\$ 2,475,383	\$ 2,644,074	\$ 2,716,820	\$ 2,840,812	7.4%	\$ 196,738
Operating Transfers	\$ 2,630,293	\$ 2,971,071	\$ 2,626,611	\$ 2,470,648	-16.8%	\$ (500,423)
Debt Service	\$ 4,986,196	\$ 5,397,869	\$ 6,854,289	\$ 4,995,449	-7.5%	\$ (402,420)
<b>Net Operating Income</b>	<b>\$ 11,226,393</b>	<b>\$ 15,338,150</b>	<b>\$ 9,849,587</b>	<b>\$ 26,719,304</b>	<b>74.2%</b>	<b>\$ 11,381,154</b>
Capital Transfers In	\$ 1,145,674	\$ 2,228,989	\$ 4,920,127	\$ 4,154,389	86.4%	\$ 1,925,400
Capital Transfers Out	\$ 1,145,674	\$ 2,228,989	\$ 4,920,127	\$ 4,154,389	86.4%	\$ 1,925,400
<b>Capital Outlay</b>	<b>\$ 9,451,626</b>	<b>\$ 16,392,917</b>	<b>\$ 8,989,281</b>	<b>\$ 26,958,363</b>	<b>64.5%</b>	<b>\$ 10,565,446</b>

Staffing has been reduced from 180 full-time employees in FY 2009-2010 to 155 in FY 2022-2023. The proposed budget contemplates several staff changes. First, management is proposing to end its Wastewater Treatment Plant laboratory services contract with the Village of Mundelein and convert to a full-time Wastewater Treatment Plant Operator I position. Given the cost of the Mundelein contract, this adjustment is relatively cost neutral. This change would have the added benefit of providing an additional person for overtime coverage at the Wastewater Treatment Plant. This position will be funded from the Village’s Utility Fund.

<sup>1</sup> The Village adopted an amendment to the FY 2021-2022 budget on September 28, 2021 to address changing financial circumstances. Since the Village Board has not elected to meaningfully reduce service levels in either FY 2021-2022 or FY 2022-2023, comparative information in this Transmittal Letter compares the original FY 2021-2022 budget to the proposed FY 2022-2023 budget in order to provide better insight into revenue expectations and ongoing expenditure obligations. However, both original and amended FY 2021-2022 budget figures are included in the fund summaries and budget detail reports.

Administration is also recommending the addition of one (1) full-time Transitional Police Officer position. Given the State of Illinois’ legislative changes to the field of policing, it is becoming harder and harder to recruit and train qualified candidates. It generally takes up to one year for a new officer recruit to go from hiring through the police academy and the field training program to be ready for patrol on their own. If at any point during this process the trainee fails to achieve the requirements of the position, or resigns for other opportunities, the Police Department is forced to begin the process from the beginning. It is anticipated there will be several retirements in the department over the next several years. The addition of this position allows for temporary over-hiring in order to ensure that replacements for these retirees are hired and trained in a timely fashion. It is anticipated that this position will be eliminated by attrition within the next two to three years.

Staff is also proposing several enhancements to the Village’s part-time workforce. In order to maintain a high level of responsiveness for facility work orders, a part-time Facilities Assistant, reporting to the Facilities Manager is contemplated in the FY 2022-2023 budget. This would be a non-IMRF position working less than 1,000 hours per year. The Fire Department has also recommended the addition of another part-time Fire Inspector, bringing the total number of part-time Fire Inspectors to two. This would also be a non-IMRF position working less than 1,000 hours per year and would help with ongoing inspections and plan reviews.

**Budget Impact on a Resident**

The Village uses two primary metrics to evaluate finances as they relate to residents: 1) Estimating how the budget will change a resident’s costs and 2) Measuring property tax rates versus other communities. For FY 2022-2023, it is estimated that a typical residential customer will pay 2.3%, or \$61 more, for municipal services as the following increases are incorporated in the Fiscal Year 2022-2023 budget: property tax revenue increase net of new development 0.8% (\$7), water rate 3% (\$23), and sanitary sewer rate 5% (\$31). This aggregate increase is significantly less than the 2021 change in the rate of inflation of 7.0%. The Village recognizes the importance of providing quality municipal services at a reasonable cost. Therefore, property tax and utility fee increases are vetted based on the actual cost to provide municipal and utility services.

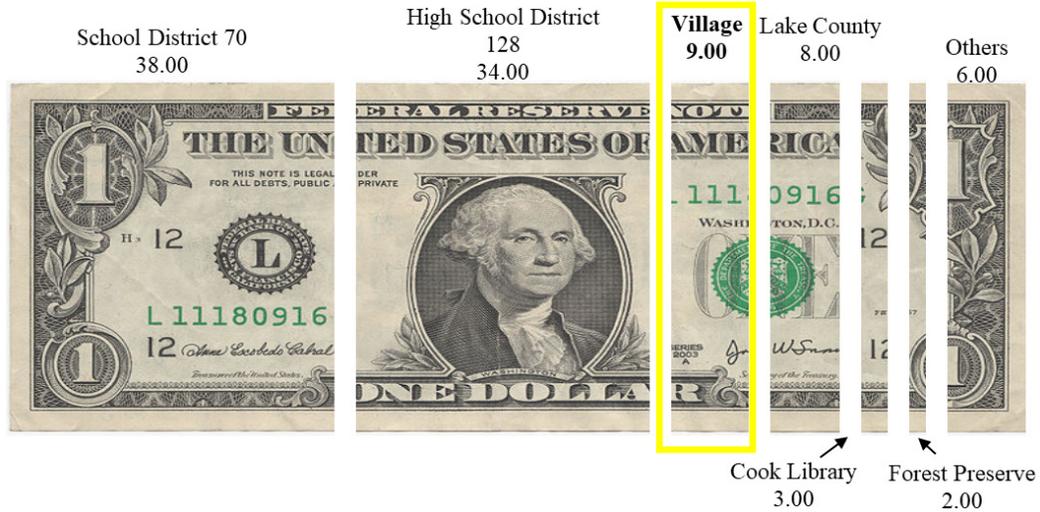
**Homeowner Impact Analysis  
Select Taxes and Fees**

			Change	
	FY 2021-2022	FY 2022-2023	\$'s	%
Village Property Taxes *	\$ 935	\$ 942	\$ 7	0.8%
Water Utility Fee **	\$ 758	\$ 781	\$ 23	3.0%
Sanitary Sewer Utility Fee ***	\$ 622	\$ 653	\$ 31	5.0%
Stormwater Utility Fee****	\$ 156	\$ 156	\$ -	-
Telecommunications Tax	\$ 36	\$ 36	\$ -	0.0%
Electric Utility Tax	\$ 54	\$ 54	\$ -	0.0%
Licenses - Cars (2)	\$ 60	\$ 60	\$ -	0.0%
<b>Total Taxes and Fees</b>	<b>\$ 2,621</b>	<b>\$ 2,682</b>	<b>\$ 61</b>	<b>2.3%</b>

\* 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.  
 \*\*\*\* Property with 1.0 ERU and 1.0 IDF

**Tax Levy Analysis**

While a more significant analysis of the Village’s 2021 (payable in 2022) 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 2020 (payable in 2021) distribution:



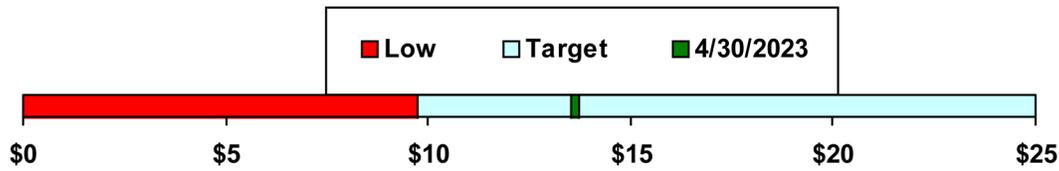
The following chart depicts the tax year 2020 tax rate paid by most Libertyville residents versus several neighboring communities. The Village of Libertyville has the second lowest total tax rate of the comparable communities when taking into account all traditional municipal services. A home with a market value of \$500,000 in Mundelein, for instance, would pay \$2,164 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 2020 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>
Round Lake Beach	0.763188	0.960461	0.674362	2.398011	<b>\$3,997</b>
Deerfield	0.846139	0.675905	0.580483	2.102527	<b>\$3,504</b>
Mundelein	1.513869	-	0.464143	1.978012	<b>\$3,297</b>
Grayslake	0.559688	0.839718	0.479833	1.879239	<b>\$3,132</b>
Lindenhurst	0.356072	0.770896	0.455174	1.582142	<b>\$2,637</b>
Antioch	0.983897	0.535371	-	1.519268	<b>\$2,532</b>
Lake Forest	1.463775	-	-	1.463775	<b>\$2,440</b>
Highland Park	0.875261	-	0.572337	1.447598	<b>\$2,413</b>
Buffalo Grove	0.903199	-	0.478107	1.381306	<b>\$2,302</b>
Lake Bluff	0.707695	-	0.492169	1.199864	<b>\$2,000</b>
Lincolnshire	0.250003	0.790744	-	1.040747	<b>\$1,735</b>
Vernon Hills	-	0.596093	0.433722	1.029815	<b>\$1,716</b>
<b>Libertyville</b>	<b>0.679725</b>	<b>-</b>	<b>-</b>	<b>0.679725</b>	<b>\$1,133</b>
Gurnee	-	-	0.504175	0.504175	<b>\$840</b>

**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, 2023 fund balance of \$13,796,039 is above the policy target of \$9,749,804 (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, a global pandemic, shared revenue reductions or interruptions from the State of Illinois, to 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 2022-2023 General Fund operating revenues are budgeted at \$31,972,644, up \$3,103,712, or 10.8%, from the prior budget. This increase is being driven by several factors that include 1) American Rescue Plan Act aid, 2) Sales Taxes (\$7,185,055 FY 2021-2022 original budget versus \$8,000,000 proposed FY 2022-2023 budget), 3) Property tax levy increase of 2.6%, or \$190,485, and 4) A slight increase (\$100,000) in projected building permit revenues due to several major projects in development that are likely to proceed during FY 2022-2023.

The following chart is a summary of General Fund operating expenses by department:

General Fund Operating Expenses	Actual 2020-2021 A	Budget 2021-2022 B	Estimated 2021-2022 C	Budget 2022-2023 D	Dollar Change D - B	% Change D v B
Administration & Finance	\$ 1,221,585	\$ 1,440,280	\$ 1,363,146	\$ 1,490,452	\$ 50,172	3.5%
Police	\$ 8,889,320	\$ 9,417,180	\$ 9,190,523	\$ 9,836,903	\$ 419,723	4.5%
Fire	\$ 8,575,781	\$ 8,716,132	\$ 8,957,382	\$ 9,160,334	\$ 444,202	5.1%
Comm. Development	\$ 2,086,477	\$ 2,321,576	\$ 2,457,069	\$ 2,445,764	\$ 124,188	5.3%
Public Works	\$ 2,480,642	\$ 2,537,409	\$ 2,576,365	\$ 2,563,851	\$ 26,442	1.0%
Parks	\$ 1,436,876	\$ 1,514,845	\$ 1,563,510	\$ 1,591,459	\$ 76,614	5.1%
Recreation	\$ 2,374,049	\$ 3,121,781	\$ 2,426,142	\$ 2,442,785	\$ (678,996)	-21.8%
Miscellaneous	\$ 975,839	\$ 971,840	\$ 893,693	\$ 1,063,772	\$ 91,932	9.5%
Dept. Operating Expenses	\$ 28,040,569	\$ 30,041,043	\$ 29,427,830	\$ 30,595,320	\$ 554,277	1.8%

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 2020-2021 A	Budget 2021-2022 B	Estimated 2021-2022 C	Budget 2022-2023 D	Dollar Change D - B	% Change D v B
Salaries & Wages	\$ 13,269,818	\$ 14,307,790	\$ 14,169,537	\$ 14,934,789	\$ 626,999	4.4%
Employee Benefits	\$ 7,507,786	\$ 7,788,827	\$ 7,851,904	\$ 7,997,810	\$ 208,983	2.7%
Contractual	\$ 2,176,267	\$ 2,494,534	\$ 2,584,795	\$ 2,673,870	\$ 179,336	7.2%
Utilities	\$ 212,148	\$ 288,101	\$ 295,446	\$ 325,587	\$ 37,486	13.0%
Commodities	\$ 1,161,289	\$ 1,385,736	\$ 1,331,835	\$ 1,542,074	\$ 156,338	11.3%
Repairs & Maintenance	\$ 1,761,548	\$ 1,902,117	\$ 1,931,502	\$ 2,057,237	\$ 155,120	8.2%
Operating Transfers	\$ 1,951,713	\$ 1,873,938	\$ 1,262,811	\$ 1,063,953	\$ (809,985)	-43.2%
Total	\$ 28,040,569	\$ 30,041,043	\$ 29,427,830	\$ 30,595,320	\$ 554,277	1.8%

Personnel costs for salaries and benefits increased 4.4% and 2.7%, respectively. The cost increase for salaries is attributable to normal annual adjustments, the addition of the Transitional Police Officer, the additional part-time Fire Inspector, and the part-time Facilities Assistant. The budget reflects a 2.5% cost-of-living adjustment for non-union employees, required union cost-of-living increases per the collective bargaining agreements (Fire – 2.5%, Public Works – 2.25%, Police Patrol and Sergeants – TBD due to expired agreements, budget allowance included), 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 through the Illinois Personnel Benefit Cooperative (IPBC) are budgeted to remain flat (PPO) and increase 1.5% (HMO) based on claim experience. Premium costs for the Village’s pooled dental plan are projected to decrease 10%. The Village’s IMRF employer rate has fallen from 14.43% to 12.32%, yielding a budget savings in the General Fund of \$81,164, or 14% from FY 2021-2022.

The Contractual and Commodities categories are budgeted 7.2%, or \$179,336 and 11.3%, or \$156,338 higher, respectively, in FY 2022-2023 versus the previous fiscal year. The reason for the higher increases are three-fold. First, given the recovery in operating revenues, certain operating expenditures that were removed from the FY 2021-2022 budget on account of COVID-19 were added back into the budget for FY 2022-2023. For instance, the annual maintenance of the Lake and Church Street parking garages is normally \$100,000 per year. Last year, this amount was temporarily reduced to \$50,000 to address COVID-19 revenue concerns. The proposed FY 2022-2023 budget contemplates restoring this amount to \$100,000. The second reason for the high expenses in these categories is the inflationary pressures that were outlined earlier in this letter. While there is not a specific commodity or service that is driving up these numbers, most items in this category needed to be budgeted more than a typical 2% increase based on industry and supplier feedback. The final reason for higher increases is due to two significant operating budget additions that were not included in the originally adopted FY 2021-2022 budget. The first is the sublease of the Libertyville Sports Complex pre-school wing from Canlan Sports for a total expense \$48,000 per year. This arrangement has been discussed with the Village Board in the past and appropriations for this sublease were included in the FY 2021-2022 budget amendment. The second item is a reallocation of pond maintenance expenses from the Park Improvement Fund to the General Fund. These services are operating, not capital, expenses and thus it is more appropriate for them to be budgeted from the General Fund.

The Utilities category is up 13%, or \$37,486, simply because the Village now pays a stormwater utility charge for its public buildings and impervious land to the Stormwater Sewer Fund. The increase represents the impervious surface assessment for all non-Utility Fund related buildings and properties. Since the stormwater utility fee is applied uniformly to all properties within the Village, the Village itself is subject to the fee.

The Operating Transfers category consists of contributions from the departments to the Technology Equipment and Replacement Fund (TERF) as well as the General Fund debt service subsidy to the Libertyville Sports Complex. As discussed earlier, this category is down significantly due to debt service savings and the Canlan lease revenues.

**Transfers:**

The General Fund transfers resources to finance operations and limited 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 support the operations of other funds. In FY 2022-2023, operating transfers consist of the Sports Complex debt/operations 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’s fund balance policy as they do not generally impact the operational health of the Fund due to their discretionary nature. It is anticipated that future capital transfers out of the General Fund will be limited due to the non-home rule sales tax which is accounted for in a separate fund.

General Fund Capital Transfers	Actual 2020-2021	Budget 2021-2022	Amend. Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
<u>Transfers Out</u>					
Facility Study (Public Buildings)	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -
Public Safety IT Capital Reserve (TERF/FY 22-23: TEPF)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
SRA Levy (Park Improvement Fund)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,400
Capital Vehicle Replacement (Fleet)	\$ 500,000	\$ 500,000	\$ 1,000,000	\$ 1,000,000	\$ 500,000
Payoff of Series 2010B Bonds (Libertyville Sports Complex)	\$ -	\$ -	\$ 1,715,335	\$ 1,715,335	\$ -
	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 3,065,335</u>	<u>\$ 3,065,335</u>	<u>\$ 650,400</u>

Due to favorable revenue trends as well as the efforts of the Village’s departments to control expenditures where possible, the General Fund operating budget for FY 2022-2023 is balanced. As noted previously, even without the ARPA aid, the General Fund operating budget is still balanced. This is important as the Village’s financial policies disallow the use of one-time revenues to balance the budget. The proposed FY 2022-2023 General Fund budget is in compliance with this policy. As noted below, the General Fund net operating income with the ARPA subsidy included is \$1,377,324. When ARPA aid is backed out, the resulting net income for the General Fund is \$214,660. The net budgeted cash flow totals \$726,924 and includes the regular operating income, the ARPA aid, and the capital transfers out noted above. The cash flow of the General Fund is illustrated in the chart below:

General Fund Cash Flow	Actual 2020-2021 A	Budget 2021-2022 B	Estimated 2021-2022 C	Budget 2022-2023 D	Dollar Change D - B	% Change D v B
Operational Net Income	\$ 2,931,760	\$ (1,172,111)	\$ 1,462,840	\$ 214,660	\$ 1,386,771	-118.3%
ARPA Aid	\$ -	\$ -	\$ 1,162,664	\$ 1,162,664	\$ 1,162,664	-
Capital Transfers Out	\$ (600,000)	\$ (600,000)	\$ (3,065,335)	\$ (650,400)	\$ (50,400)	8.4%
Net Cash-Flow	<u>\$ 2,331,760</u>	<u>\$ (1,772,111)</u>	<u>\$ (439,831)</u>	<u>\$ 726,924</u>	<u>\$ 2,499,035</u>	<u>-141.0%</u>

**Special Revenue Funds (Special Service Areas, Fire Fund, Foreign Fire Insurance Tax Fund, Motor Fuel Tax Fund, Non-Home Rule Sales 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.

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.

In FY 2022-2023, the Village will receive its final distribution of Rebuild Illinois funding. These monies were authorized by the 2019 state capital improvement bill and must be used for local road improvements. The Village will have received a total of approximately \$1.3 million in Rebuild Illinois funds at the end of the program. These monies have been pledged toward the Village’s annual road program, which has freed up unrestricted resources for other infrastructure improvements. In FY 2022-2023, the Village expects to make a final payment toward the Rockland Road reconstruction project totaling \$500,000 (the State has delayed billing the Village for its share of the project). Another significant project is the ongoing engineering for the Rockland Road bridge replacement. It is anticipated that the construction phase of this project will begin in FY 2023-2024.

The Non-Home Rule Sales Tax Fund was created in FY 2020-2021 upon passage of an ordinance authorizing the Village’s non-home rule sales tax of 1%. All non-home rule sales tax revenues are recorded and accounted for in this fund. From the Non-Home Rule Sales Tax Fund, these monies are then transferred to the various capital projects funds (as designated by annual Village Board appropriation policy) and the General Fund to replace operating revenues from the repealed Places for Eating Tax (1/3<sup>rd</sup> of annual non-home rule sales tax revenues). The proposed FY 2022-2023 Non-Home Rule Sales Tax Fund transfers are outlined below:

Non-Home Rule Sales Tax Fund Capital Transfers	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
<u>Transfers In</u>				
Loan Repayment - Stormwater Sewer Fund (Year 2 of 5)	\$ -	\$ 88,403	\$ 88,403	\$ 88,403
	\$ -	\$ 88,403	\$ 88,403	\$ 88,403
<u>Transfers Out</u>				
Capital Improvements (Project Fund)	\$ -	\$ 800,000	\$ 800,000	\$ 400,000
Capital Improvements (Public Buildings)	\$ -	\$ 200,000	\$ 200,000	\$ 350,000
Capital Improvements (Park Improvement Fund)	\$ -	\$ 350,000	\$ 350,000	\$ 1,500,000
Capital Improvements (TERF)	\$ -	\$ 150,000	\$ 150,000	\$ 250,000
Capital Improvements (TEPF)	\$ -	\$ -	\$ -	\$ 300,000
Capital Improvements (Commuter Parking)	\$ -	\$ -	\$ -	\$ 500,000
Capital Improvements (Hotel/Motel)	\$ -	\$ -	\$ -	\$ 75,000
Places for Eating Tax Replacement (General Fund)	\$ 479,790	\$ 800,000	\$ 1,066,667	\$ 1,066,667
Loan to Stormwater Fund	\$ 416,685	\$ -	\$ -	\$ -
	\$ 896,475	\$ 2,300,000	\$ 2,566,667	\$ 4,441,667

As illustrated in the chart, the Village is budgeting to transfer out a higher level of non-home rule sales tax dollars as compared to prior years. This is possible for two reasons that include: 1) Anticipated FY 2021-2022 and FY 2022-2023 annual non-home rule sales tax revenues of \$3,200,000, exceeding the original referendum projection of \$3,000,000 and the COVID-19 pandemic estimate of \$2,400,000 and 2) Intentionally underspending in this fund over the past two years due to uncertainty about the impact of COVID-19 on non-home rule sales tax revenues.

The Hotel/Motel Tax Fund supports civic activities and the maintenance of Village-owned civic buildings, including the Cook House, Adler Arts Center, and Civic Center. The main source of revenue in this fund is hotel and motel tax receipts. The COVID-19 pandemic significantly disrupted this revenue source, and while operating revenues are slowly beginning to normalize, they will likely take several years to return to pre-pandemic levels. This will continue to prove challenging for the Village in the next few years. In FY 2022-2023, the Village is able to maintain existing service levels with fund balance reserves and a transfer from the Non-Home Rule Sales Tax fund to offset capital project expenses. However, if the revenue loss persists longer than anticipated, it will be necessary to review service levels in this fund.

The Commuter Parking Fund mainly accounts for operating revenues and expenses associated with the Village's Metra parking lots. Similarly to the Hotel/Motel Tax Fund, the Commuter Parking Fund has seen its recurring source of revenue disrupted on account of the COVID-19 pandemic. Unlike Hotel/Motel Tax receipts, commuter parking revenues have not yet seen any meaningful recovery.

Similar to the past year, fewer commuters are using the Village's Metra parking lots due to ongoing work from home arrangements or the desire to avoid shared transportation in order to reduce transmission risks of COVID-19. This is a difficult situation for the Village, as both the downtown commuter parking lot and the Prairie Crossing parking lots are both very much in need of reconstruction. Since the Village is ultimately responsible the quality of these assets, the FY 2022-2023 budget does include funding to reconstruct the downtown commuter lot as well as one-half of the Prairie Crossing parking lot (the second half of the lot is scheduled for reconstruction in FY 2023-2024 pending availability of funds). These projects are funded, in part, by a transfer from the Non-Home Rule Sales Tax Fund. While the Commuter Parking Fund will end FY 2022-2023 in compliance with its fund balance policy, it is necessary to continue to monitor the likelihood of meaningful revenue recovery.

**Debt Service Funds (General Bond Fund):**

The Village utilizes a debt service fund to account for general obligation 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, several of which were refinanced to lower rates in 2021. The budgeted activity in this fund is routine and pre-determined by debt service payment schedules and the property tax levy. However, it should be noted that the Village carries a small reserve balance in this fund that has accumulated from interest earnings over past years. This reserve balance can be used in a future refunding to lower the refinancing principal amount.

**Capital Projects Funds (TIF Fund, Impact Fee Fund, Project Fund, Park Improvement Fund, and Public Building Improvement Fund, Technology Enhancements for Police and Fire 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. These funds are sustained primary by transfers from the Non-Home Rule Sales Tax Fund. The FY 2022-2023 Budget funds a number of planned projects through the use of transfers, fund balances reserves, grants, and impact fees. Subsequent sections 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 authority to expend TIF revenues for construction purposes expired on December 31, 2021. However, due to the one-year lag in the property tax cycle in the State of Illinois, the Village will make another annual TIF surplus rebate to the taxing districts, as well as the final debt service payment for the Church Street Parking garage in FY 2022-2023. Though the TIF officially expired, the Village intends to keep the TIF Fund open for several more years in the event of property tax appeals. If an appeal is successful, the County Clerk will seek to recover revenues paid into the TIF Fund. Were the Village to officially close the TIF Fund prior to the appeal period being exhausted, any successful appeals would need to be paid from the Village's General Fund. Once the appeal period concludes, the Village will rebate any residual balance in the fund to the taxing districts.

The Impact Fee Fund accounts for revenues received by developers in lieu of constructing an improvement or providing attainable housing. The major budgetary items included in this fund for FY 2022-2023 are consulting costs and legal fees associated with development of the Village's attainable housing ordinance.

The Project Fund accounts for expenditures related to road reconstruction, street patching, streetlights, and other pieces of infrastructure. One of the major functions of the Project Fund is to account for the annual road program. The three main sources of recurring operating revenue in the Project Fund are transfers from the Non-Home Rule Sales Tax Fund, the sales of vehicle stickers, and a portion (1/6<sup>th</sup>) of the Simplified Municipal Telecommunication Tax receipts. Total recurring net operating income from vehicle sticker sales and the Telecom Tax in this fund is approximately \$450,000-\$500,000 a year. However, resource requirements for projects paid out of this fund typically range from \$1.25 million to \$1.75 million per year. The difference between operating revenues and annual project costs is made up via transfers from the Non-Home Rule Sales Tax Fund.

The major initiatives budgeted in the Park Improvement Fund for FY 2022-2023 were discussed in the opening section of this letter. It is also important to note that while transfers from the Non-Home Rule Sales Tax Fund make up a majority of the fund's revenue base, there are two other primary sources of revenue that are used to offset the expenses associated with park-related capital projects. The first is impact fees paid by developers to the Village to offset the costs of constructing or expanding park amenities in new subdivisions. Historically, these impact fees funded a great deal of park and playground improvements. Since Libertyville is now nearly built-out, it is anticipated that these revenues will decline over time. The second revenue source is a transfer of a portion of the special recreation tax levy that is collected in the General Fund. A portion of this tax levy offsets the Village's contribution to the Special Recreation Association of Central Lake County (SRACLC), while the remaining amount is transferred to the Park Improvement Fund to help pay for ADA compliant amenities associated with park improvement projects. This amount was increased for FY 2022-2023 as it is anticipated that the Nicholas-Dowden site improvements will require a higher level of ADA investment than a regular neighborhood playground due to it being a community park.

The Public Building Improvement Fund is utilized to make improvements to Village-owned buildings, the capital maintenance of which has historically been deferred. Its only source of recurring revenue is an annual transfer from the Non-Home Rule Sales Tax Fund. Capital projects included in the budget substantially reflect facility needs that were identified in the facility reserve studies that were conducted several years ago. This fund also includes appropriations to continue the facility needs study that began in FY 2021-2022.

The Technology Enhancements for Police and Fire Fund is a new capital projects fund. As a consequence of state legislation, the technology needs of the Village's Police and Fire Departments will continue to grow over the next several years. Rather than comingle these improvements with general IT infrastructure in the Technology Equipment Replacement Fund (TERF), administration determined it would be prudent to set up a separate fund to track public safety technology expenses. This will also provide more transparency and ease of administration for grant tracking. The FY 2022-2023 budget includes funding for squad car video cameras, body-worn cameras for the police officers, and replacement Tasers. The current five-year cash flow for this fund assumes that annual transfers from the Non-Home Rule Sales Tax Fund will be required to offset planned expenses.

### **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 sanitary sewer charges for FY 2022-2023. The rate study provides financial forecasts and projected rate adjustments over a period of ten years.

There are several capital projects budgeted in the Utility Fund as part of the proposed FY 2022-2023 budget. Many of these projects are improvements or repairs to existing distribution infrastructure, such as watermain replacements, lining and manhole repairs, and flow monitoring and smoke testing.

At the Wastewater Treatment Plant, the turbo blower project will enter its second year of construction and is scheduled to be completed by the end of FY 2022-2023. The Public Works Department will also finalize engineering plans and begin the bid process for upgrades to the Wastewater Treatment Plant's screen and grit building, which will enter the construction phase in FY 2023-2024.

The Stormwater Sewer Fund was created in advance of the FY 2019-2020 budget based on policy direction provided by the Village Board in preparation for a new recurring source of revenue to fund large-scale stormwater infrastructure improvements. The stormwater utility fee began to be collected on September 1, 2021. This fee, which, along with debt issuances, funds the Master Stormwater Management Plan. Two major projects will be undertaken in FY 2022-2023. These include the construction of Rockland Road stormwater improvements (\$2,935,150) and the first phase of construction for the Highlands subdivision stormwater improvements (\$10,099,675).

The Libertyville Sports Complex Fund accounts for the operating 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 proposed FY 2022-2023 budget includes only a minor level of operating activity due to the Canlan Sports lease. This fund also accounts for the debt service payments associated with the Sports Complex.

**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 which are calculated based on fleet units and repair volume. In FY 2022-2023, 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 general information technology needs and improvements. Funding for IT operations is provided by user charges from General Fund departments, the Utility Fund, and the Stormwater Sewer Fund, as well as cell tower lease revenues and a portion (1/6<sup>th</sup>) of the Village's Simplified Municipal Telecommunication Tax. The Technology Fund has minimal net operating income by virtue of it being classified as an internal service fund. Capital projects germane to the technology needs of the Village as a whole are supported by non-home rule sales tax transfers into this fund.

**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 2021-2022 budget document to the Government Finance Officers Association (GFOA) in mid-2021 to be considered for the Distinguished Budget Presentation Award. The Village received notification in late-2021 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 2022-2023.

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 expertise was invaluable during all phases of the budget preparation process.

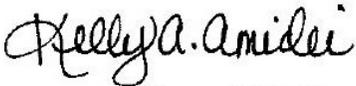
The proposed budget maintains high quality municipal services at a reasonable cost to Village of Libertyville residents. The Village has exercised conservative budgeting principles and fiscal restraint for many years, and as a result, persevered through the COVID-19 pandemic. This perseverance has paid off and it will allow the Village to make significant investments into the community’s infrastructure during FY 2022-2023.

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.

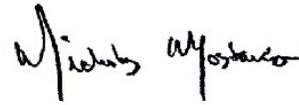
Over the next fiscal year, the Village has the opportunity to make significant investments to modernize its infrastructure with planned improvements to its stormwater management network, water and sewer utilities, roads, playgrounds, and aging Village facilities. Without a doubt, these general infrastructure investments would not be possible without the community supporting the 2020 non-home rule sales tax referendum, which provides an ongoing source of revenue for these investments into the community.

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 looks forward to 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)**

<b>FUND</b>	<b>4/30/2021 Audited Fund Balance</b>	<b>2021-2022 Estimated Revenue</b>	<b>2021-2022 Estimated Expense*</b>	<b>4/30/2022 Estimated Fund Balance</b>	<b>2022-2023 Budgeted Revenue</b>	<b>2022-2023 Budgeted Expense*</b>	<b>4/30/2023 Projected Fund Balance</b>	<b>FY 2022-2023 Policy Amount</b>	<b>Surplus / (Deficiency)</b>	<b>Explanation of Target Amount</b>
General Fund	13,508,946	32,053,334	32,493,165	13,069,115	31,972,644	31,245,720	13,796,039	9,749,804	4,046,235	Seventeen percent (17%) of expenditures plus 60% of three year average sales tax revenue
Concord SSA	69,205	23,041	25,660	66,586	23,040	27,429	62,197	6,857	55,339	Twenty-five percent (25%) of annual operating expenses
Fire Fund	28,231	1,000	6,400	22,831	2,000	9,000	15,831	2,250	13,581	Twenty-five percent (25%) of annual operating expenses
Foreign Fire Insurance Fund	153,501	68,243	45,000	176,744	60,015	65,000	171,759	16,250	155,509	Twenty-five percent (25%) of annual operating expenses
Timber Creek SSA	86,375	21,155	21,140	86,390	21,150	30,049	77,491	7,512	69,979	Twenty-five percent (25%) of annual operating expenses
Motor Fuel Tax Fund	3,306,168	1,257,364	793,204	3,770,328	1,283,316	1,666,279	3,387,365	641,658	2,745,707	Fifty (50%) of operating revenues
Hotel/Motel Tax Fund	388,766	433,920	403,050	419,636	360,075	504,366	275,345	86,931	188,414	Twenty-five percent (25%) of annual operating expenses
Commuter Parking Fund	477,768	170,155	169,147	478,776	611,500	1,008,298	81,978	40,825	41,154	Twenty-five percent (25%) of annual operating expenses
Non-Home Rule Sales Tax Fund	1,144,021	3,288,653	2,566,667	1,866,007	3,288,653	4,441,667	712,993	712,993	-	Current balance is policy amount
Debt Service Fund	512,318	1,717,661	1,665,632	564,347	1,661,130	1,664,330	561,147	561,147	-	Current balance is policy amount
TIF Fund	1,308,587	4,463,449	4,466,549	1,305,487	4,486,162	4,047,483	1,744,166	1,744,166	-	Current balance is policy amount
Impact Fee Fund	982,571	60,010	50,000	992,581	20,000	100,000	912,581	912,581	-	Current balance is policy amount
Project Fund	567,311	1,317,370	1,188,500	696,181	928,850	1,417,000	208,031	208,031	-	Current balance is policy amount
Park Improvement Fund	830,003	482,630	971,413	341,220	1,650,425	1,619,650	371,995	371,995	-	Current balance is policy amount
Public Building Improvement Fund	474,004	450,100	352,657	571,447	350,100	752,777	168,770	168,770	-	Current balance is policy amount
Technology Enhancements for Police and Fire Fund	-	-	-	-	350,000	100,714	249,286	249,286	-	Current balance is policy amount
Vehicle Maint/Replacement Fund**	969,322	2,331,116	1,997,431	1,303,007	1,728,480	2,045,188	986,299	223,047	763,252	Three (3) months of operating expenses
Technology Equipment Replacement Fund**	284,225	809,950	889,640	204,535	924,903	909,481	219,957	205,359	14,598	Three (3) months of operating expenses
Utility Fund**	3,554,966	11,206,210	11,259,328	3,501,848	12,908,880	13,002,379	3,408,349	1,930,848	1,477,502	Three (3) months of operating expenses
Stormwater Sewer Fund**	667,219	1,296,527	1,226,999	736,747	16,693,238	14,906,810	2,523,175	189,913	2,333,262	Three (3) months of operating expenses
Libertyville Sports Complex Fund**	(1,402,136)	3,269,231	3,269,231	(1,402,136)	1,214,207	1,214,207	(1,402,136)	303,552	(1,705,688)	Three (3) months of operating expenses
Police Pension Fund	38,233,398	3,245,268	3,552,185	37,926,481	3,329,737	3,571,800	37,684,418	62,608,189	(24,923,771)	One hundred percent (100%) funded by April 30, 2041
Fire Pension Fund	35,901,403	2,769,916	2,411,010	36,260,309	2,794,779	2,585,700	36,469,388	51,314,569	(14,845,181)	One hundred percent (100%) funded by April 30, 2041
<b>TOTAL</b>	<b>\$ 102,046,171</b>	<b>\$ 70,736,303</b>	<b>\$ 69,824,008</b>	<b>\$ 102,958,466</b>	<b>\$ 86,663,284</b>	<b>\$ 86,935,327</b>	<b>\$ 102,686,423</b>	<b>\$ 132,256,532</b>	<b>\$ (29,570,109)</b>	

\* - 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 various funds as a percentage of the budgeted expenditures or related metrics. All funds, with the exception of the Libertyville Sports Complex Fund and the public safety pension funds, are projected to end FY 2022-2023 in compliance with the Village's fund balance policy based on the proposed budget. The following funds have fund balances that are projected to change by 10% or more between FY 2021-2022 and FY 2022-2023.

**Fire Fund:** Budgeted drawdown of fund balance due to estimated expenses in FY 2022-2023. The Village budgets conservatively in this fund and many times expenditure experience is far less than what was budgeted.

**Timber Creek Special Service Area Fund:** Budgeted drawdown of fund balance due to the replacement of the subdivision entrance sign in FY 2022-2023. The reserves in this fund are sufficient to offset this large non-recurring cost while still adhering to the fund's Fund Balance Policy.

**Motor Fuel Tax Fund:** Budgeted drawdown of fund balance due to capital projects in FY 2022-2023; specifically, the portion of the Annual Road Rehabilitation Program paid for by Rebuild Illinois monies that are accounted for in this fund totaling \$446,279.

**Hotel/Motel Tax Fund:** Budgeted drawdown of fund balance due to the disruption in hotel and motel tax revenues caused by the COVID-19 pandemic coupled with the desire to maintain existing operating service levels and capital project schedules as prescribed by the Facility Reserve Studies.

**Commuter Parking Fund:** Budgeted drawdown of fund balance due to the disruption in commuter parking revenues caused by the COVID-19 pandemic coupled with the desire to maintain existing operating service levels and capital project schedules.

**Non-Home Rule Sales Tax Fund:** Budgeted drawdown of fund balance due to transfers out of the fund to various capital project funds and the replacement of former Places for Eating Tax revenues in the General Fund. Due to the uncertainty associated with the COVID-19 pandemic, this fund was underspent in FY 2020-2021 and FY 2021-2022 and has therefore accumulated excess reserves.

**Tax Increment Financing Fund:** Budgeted addition to fund balance due to the ability of the Village to make capital expenditures from this fund having expired as of December 31, 2021. Due to the one-year lag in the property tax cycle, this fund will receive revenues for FY 2022-2023 even though all projects have been completed.

**Project Fund:** Budgeted drawdown of fund balance due to capital projects associated most substantially with street reconstruction, street resurfacing, and sidewalk replacements.

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

**Technology Enhancements for Police and Fire Fund:** Fund was previously non-appropriated.

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

**Stormwater Sewer Fund:** Expected infusion of cash from bond proceeds in advance of the Rockland Road and Highlands subdivision storm sewer improvement projects scheduled for FY 2022-2023.

**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)
Administration	X	X			X	X	X
Boards and Commissions	X						
Community Development	X					X	X
Fire	X	X					X
Police	X	X					X
Public Works	X	X	X	X		X	X
Recreation	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, Commuter Parking, and Non-Home Rule Sales Tax.

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, Park Improvement Fund, Public Building Improvement Fund, and the Technology Enhancements for Police and Fire 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	\$ 7,513,283	\$ 1,383,650	\$ 1,364,763	\$ 12,740,624	\$ 6,948,418	\$ 480,000	\$ 45,000	\$ 430,239	\$ 1,066,667	\$ -	\$ 31,972,644
<i>Special Revenue Funds</i>											
Concord SSA	\$ 23,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,040
Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Foreign Fire Fund	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ 60,015
Timber Creek SSA	\$ 21,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ 21,150
Motor Fuel Tax	\$ -	\$ -	\$ -	\$ 1,282,816	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 1,283,316
Hotel Motel Tax Fund	\$ -	\$ 275,000	\$ -	\$ -	\$ 10,000	\$ -	\$ 75	\$ -	\$ -	\$ 75,000	\$ 360,075
Commuter Parking Fund	\$ -	\$ -	\$ -	\$ 20,000	\$ 81,500	\$ 10,000	\$ -	\$ -	\$ -	\$ 500,000	\$ 611,500
Non-Home Rule Sales Tax Fund	\$ -	\$ -	\$ -	\$ 3,200,000	\$ -	\$ -	\$ 250	\$ -	\$ 88,403	\$ -	\$ 3,288,653
<i>Debt Service Funds</i>											
General Bond Fund	\$ 1,661,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 1,661,130
<i>Capital/Project Funds</i>											
Tax Increment Fin Dist #1	\$ 4,486,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 4,486,162
Impact Fee Fund	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Project Fund	\$ -	\$ -	\$ -	\$ 126,250	\$ 400,000	\$ -	\$ 100	\$ 2,500	\$ -	\$ 400,000	\$ 928,850
Park Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 25	\$ -	\$ -	\$ 1,600,400	\$ 1,650,425
Public Building Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 350,000	\$ 350,100
Tech. Enhanc. For Police and Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000
<i>Internal Service Funds</i>											
Vehicle Maint./Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,032,491	\$ 5,000	\$ 2,000	\$ 60,000	\$ -	\$ 628,989	\$ 1,728,480
Tech. Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 333,482	\$ -	\$ 50	\$ -	\$ 341,371	\$ 250,000	\$ 924,903
<i>Enterprise Funds</i>											
Utility Fund	\$ -	\$ -	\$ -	\$ -	\$ 11,395,380	\$ -	\$ 12,500	\$ 1,501,000	\$ -	\$ -	\$ 12,908,880
Stormwater Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,112,794	\$ -	\$ 100	\$ 14,580,344	\$ -	\$ -	\$ 16,693,238
Libertyville Sports Complex	\$ -	\$ -	\$ -	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ 974,207	\$ -	\$ 1,214,207
<b>Totals</b>	<b>\$ 13,704,605</b>	<b>\$ 1,658,650</b>	<b>\$ 1,364,763</b>	<b>\$ 17,429,690</b>	<b>\$ 22,626,065</b>	<b>\$ 495,000</b>	<b>\$ 60,875</b>	<b>\$ 16,574,083</b>	<b>\$ 2,470,648</b>	<b>\$ 4,154,389</b>	<b>\$ 80,538,768</b>

**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	\$ 14,934,789	\$ 7,997,810	\$ 2,673,870	\$ 325,587	\$ 1,542,074	\$ -	\$ 2,057,237	\$ 1,063,953	\$ 650,400	\$ -	\$ 31,245,720
<i>Special Revenue Funds</i>											
Concord SSA	\$ -	\$ -	\$ 27,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,429
Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000
Foreign Fire Fund	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Timber Creek SSA	\$ -	\$ -	\$ 30,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,049
Motor Fuel Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,666,279	\$ -	\$ -	\$ -	\$ -	\$ 1,666,279
Hotel Motel Tax Fund	\$ -	\$ -	\$ 347,724	\$ -	\$ -	\$ 156,642	\$ -	\$ -	\$ -	\$ -	\$ 504,366
Commuter Parking Fund	\$ 36,464	\$ 7,303	\$ 20,800	\$ 6,000	\$ 17,335	\$ 845,000	\$ 75,396	\$ -	\$ -	\$ -	\$ 1,008,298
Non-Home Rule Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,066,667	\$ 3,375,000	\$ -	\$ 4,441,667
<i>Debt Service Fund</i>											
General Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,664,330	\$ 1,664,330
<i>Capital/Project Funds</i>											
Tax Increment Fin Dist #1	\$ -	\$ -	\$ 3,140,243	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 905,740	\$ 4,047,483
Impact Fee Fund	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Project Fund	\$ -	\$ -	\$ 20,000	\$ -	\$ 29,500	\$ 1,367,500	\$ -	\$ -	\$ -	\$ -	\$ 1,417,000
Park Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,619,650	\$ -	\$ -	\$ -	\$ -	\$ 1,619,650
Public Building Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 752,777	\$ -	\$ -	\$ -	\$ -	\$ 752,777
Tech. Enhanc. For Police and Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,714	\$ -	\$ -	\$ -	\$ -	\$ 100,714
<i>Internal Service Funds</i>											
Vehicle Maint./Replacement Fund	\$ 295,416	\$ 147,234	\$ 54,026	\$ -	\$ 385,462	\$ 1,153,000	\$ 10,050	\$ -	\$ -	\$ -	\$ 2,045,188
Tech Replacement Fund	\$ -	\$ -	\$ 414,682	\$ 114,000	\$ 292,754	\$ 88,045	\$ -	\$ -	\$ -	\$ -	\$ 909,481
<i>Enterprise Funds</i>											
Utility Fund	\$ 1,872,361	\$ 643,582	\$ 327,110	\$ 1,080,954	\$ 1,979,921	\$ 5,150,000	\$ 492,268	\$ 201,625	\$ 128,989	\$ 1,125,569	\$ 13,002,379
Stormwater Sewer Fund	\$ 268,770	\$ 80,315	\$ 46,000	\$ -	\$ 1,250	\$ 14,058,756	\$ 135,861	\$ 138,403	\$ -	\$ 177,455	\$ 14,906,810
Libertyville Sports Complex	\$ 18,630	\$ 3,222	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ 1,122,355	\$ 1,214,207
<b>Totals</b>	<b>\$ 17,426,430</b>	<b>\$ 8,879,466</b>	<b>\$ 7,201,933</b>	<b>\$ 1,526,541</b>	<b>\$ 4,323,796</b>	<b>\$ 26,958,363</b>	<b>\$ 2,840,812</b>	<b>\$ 2,470,648</b>	<b>\$ 4,154,389</b>	<b>\$ 4,995,449</b>	<b>\$ 80,777,827</b>

# 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 budget and priorities for the current fiscal year and develops 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 upcoming budget year. The projections are made based on current and future economic factors and other 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 operating 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 requests 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 or early March, the Village Board conducts a budget workshop, which is open to the public, to review and discuss the draft budget. A formal public hearing is scheduled for mid-March or early April and the public is invited to comment on any item contained in the draft budget. The final draft of the budget contains any changes based on feedback provided by the Village Board during the budget workshop. 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, local governments 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. The General Fund, Capital Projects Fund (aggregate of all capital project funds), Tax Increment Financing Fund, Debt Service Fund, Utility Fund, Stormwater Sewer Fund, and the Sports Complex Fund 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.

Non-Home Rule Sales Tax Fund – This fund accounts for the 1% non-home rule sales tax levied on goods purchased in, or delivered to, Libertyville. This tax was authorized by a referendum held on March 17, 2020.

**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.

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 Non-Home Rule Sales Tax Fund.

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.

Technology Enhancements for Police and Fire Fund (TEPF) – This fund accounts for monies used to offset improvements to the Police and Fire Departments' technology infrastructure. These specialized pieces of equipment or services represent locally initiated improvements as well as federal and state mandates, both funded and unfunded.

**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.

### 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. The primary operating revenue in this fund is the stormwater sewer utility fee that is assessed on all properties within the Village.

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, a driving range, and a miniature golf course. In 2021, the Indoor Sports Complex was leased to Canlan Sports.

**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 the utilize Village 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-sponsored pension plan for sworn police employees.

Fire Pension Fund – Accounts for revenues and expenditures associated with the Village-sponsored 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, 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's 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 a 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 unassigned fund balance in all funds on an annual basis based on current and anticipated needs.
- The Village will maintain an unassigned General Fund 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 Distinguished Budget Presentation Award 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 audit of the Village's financial statements and will publicly issue an opinion that will be incorporated in the Comprehensive Annual Financial Report.
- 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 the GFOA.
- The Village will comply with all financial reporting requirements, including all annual reports to be filed with the State and all annual debt disclosures filed with the appropriate agencies.

**VILLAGE OF LIBERTYVILLE  
2022-2023 BUDGET HIGHLIGHTS**

**OVERALL BUDGET**

- Estimated revenues for all appropriated funds totaling \$80,538,768, an increase of \$14,437,804, or 21.8% compared to the FY 2021-2022 budget. The increase in budgeted revenue is primarily attributed to debt issuance for capital projects and the ongoing recovery of various elastic sources of recurring operating revenues.
- Incorporates General Fund revenue from 2021 Tax Levy (payable in 2022) of \$7,513,283 and estimated Sales Tax revenues of \$8,000,000.
- Operating and capital expenditures for all appropriated funds are estimated to be \$80,777,827, an increase of \$13,622,096 (20.3%) compared to the FY 2021-2022 budget. This increase is due to a substantially increased capital project budget in FY 2022-2023.
- Overall budget has expenses (\$80,777,827) exceeding revenues (\$80,538,768) by \$239,059. This variation is due to fund balance spend-down in various Village funds, either for capital project purposes or for operating purposes due to COVID-19 revenue disruptions. Exclusive of debt service revenue, the aggregate operating budget for all appropriated funds is balanced.
- Overall aggregate operating expenses are budgeted to increase 2.3% as compared to the originally adopted FY 2021-2022 budget.

**PERSONNEL/SALARY EXPENDITURES**

Salary expenditures have increased 4.8% from the FY 2021-2022 budget, and include:

- A 2.5% cost-of-living adjustment in salary ranges for all full-time non-union employees, 2.5% for Fire Department union employees, and 2.25% for Public Works union employees. A funding allowance is also included for salary adjustments that may or may not result from the new Police personnel contracts which will be under negotiation in FY 2022-2023. Finally, the budget includes funding for merit increases for non-union employees of up to 2.0% depending on performance.
- Employee benefit expenditures increased 2.4% from the FY 2021-2022 budget. The Village's IMRF employer contribution rate has declined due to strong IMRF investment returns. Based on projections from the Village's health insurance pool, the rates for the Village's PPO and HMO plans are budgeted to increase 0.0% and 1.5%, respectively, while the dental plan is expected to decrease 10%. Based on an independent actuarial valuation, contributions to the Police and Fire pension plans are expected to increase.
- This budget proposes adding two new full-time positions. The first position is an additional Wastewater Treatment Plant Operator I. This position would replace the current contractual arrangement with the Village of Mundelein, making the change relatively cost neutral. The second position is a Transitional Police Officer to help alleviate hiring challenges within the department. This position would allow for a temporary increase in available headcounts in order accelerate hiring. It would be phased out through attrition in future years.
- Full-time staffing levels of 155 for FY 2022-2023 as compared to 180 in FY 2009-2010.

## CAPITAL EXPENDITURES

- Pursuant the Village's Capital Improvement Plan, the budget contains funding for capital expenditures totaling \$26,958,363, most significantly:
  - o \$13,384,825 for stormwater sewer projects, including construction for two major improvements identified as part of the Master Stormwater Management Plan.
  - o \$5,150,000 in water distribution, sanitary sewer distribution, and wastewater treatment infrastructure as identified in the 2019 Utility Rate Study.
  - o \$2,426,279 in road, sidewalk, bike path, and streetlight replacements and rehabilitation.
  - o \$2,293,581 in community park site improvements and playground replacements.

## GENERAL FUND

- Operating revenues are estimated to increase 10.8% or \$3,103,712 versus the originally adopted FY 2021-2022 and include the following:
  - o Property tax revenue is projected to increase 2.6% due to an increase of 1.4% in the consumer price index increase allowed by the tax cap along with new property growth in the Village.
  - o Sales tax revenue is projected to increase 11.3% (\$814,945) due a measurable and sustained recovery from the impacts of COVID-19, as observed throughout FY 2021-2022. Sales tax revenues have also been bolstered by the collection of online sales taxes effectuated by the *Leveling the Play Field Act*.
  - o Growth in some State of Illinois shared revenues based on estimates from the Illinois Municipal League, most significantly an increase in income tax (\$389,410).
- Operating expenses have increased by 1.8%, or \$554,277. The major drivers and moderators of this increase are:
  - o A reduction in the anticipated debt service subsidy to the Libertyville Sports Complex Fund from \$1,799,784 in the original FY 2021-2022 budget to \$974,207 in the FY 2022-2023 budget. This is the result of 1) The refinancing of the 2010A series to a lower rate, 2) The full payoff of the 2010B series eight years early, and 3) The lease of the Indoor Sports Complex to Canlan Sports which yields revenues of \$240,000 per year.
  - o Employee salary cost adjustment totaling \$626,999 (4.4%) due to union and non-union wage adjustment allowances as well as the addition of the above-referenced Transitional Police Officer position.
  - o Employee benefit cost increase of \$208,983 (2.7%) primarily due to increases in the Village's contribution to the public safety pension funds.
- An operating transfer-in of \$1,066,667 (1/3<sup>rd</sup> of annual budgeted non-home rule sales tax revenues) is expected to replace revenue from the Places for Eating Tax that was repealed on April 30, 2020.
- The General Fund includes several fund-level capital transfers out totaling \$650,400
  - o Public safety IT reserve to TEPF - \$50,000
  - o SRA levy transfer to Park Improvement Fund - \$100,400
  - o Capital Vehicle Replacement Fund - \$500,000
- The General Fund operating budget is balanced for FY 2022-2023, as required by policy. It is important to note that the Village expects its second tranche of ARPA aid to be received in FY 2022-2023 for a total of \$1,162,664. Non-recurring revenue sources such as the ARPA aid should not be relied upon to balance the operating budget per policy and best practices. Staff are pleased to note that the General Fund operating budget is still balanced by \$214,660 even with the ARPA aid omitted from the benchmark.

## **UTILITY FUND**

- Includes \$1,405,550 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.

## **STORMWATER SEWER FUND**

- Fiscal Year 2022-2023 represents the first full year of stormwater utility fee collections. These revenues are estimated to be \$2,107,794, which is substantially in-line with the Stormwater Sewer Utility Rate Study.
- Per the Rate Study, the Village plans on issuing \$11,830,344 in general obligation alternate revenue debt to fund two major stormwater sewer capital projects: 1) Expansion and improvement of the Rockland Road area storm sewer infrastructure and 2) Expansion and improvement of the Highlands subdivision storm sewer infrastructure.
- It is anticipated that the Village will receive a \$2,750,000 grant toward these projects from the State of Illinois DCEO, facilitated through the Lake County Stormwater Management Commission.

**VILLAGE OF LIBERTYVILLE  
FISCAL YEAR 2022-2023  
MAJOR OPERATING REVENUE SOURCES**

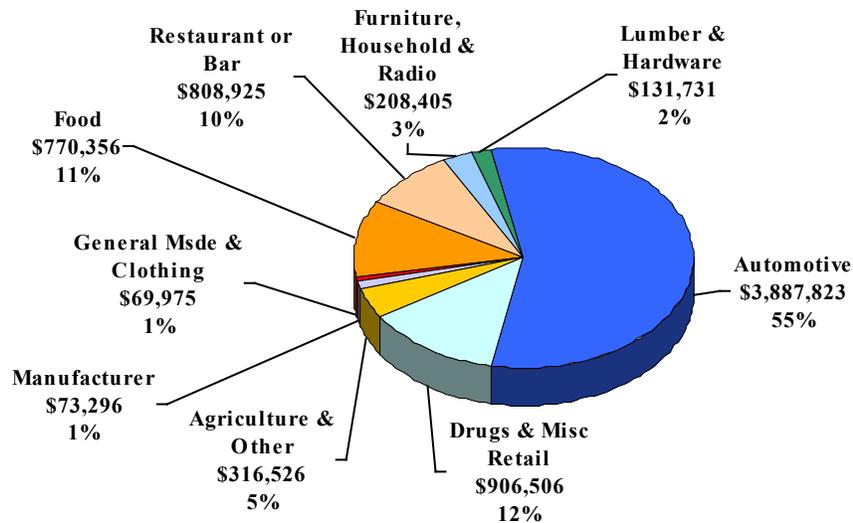
1. Sales Tax
2. Property Tax
3. Non-Home Rule Sales Tax
4. Water Sales
5. Fire Protection District
6. Sanitary Sewer Charges
7. TIF (Tax Increment Financing) Receipts
8. State Income Tax
9. Electric Utility Tax
10. Building Permits and Fees
11. Stormwater Utility Fee

**1. Sales Tax**

**2022-2023 Budget \$8,000,000**

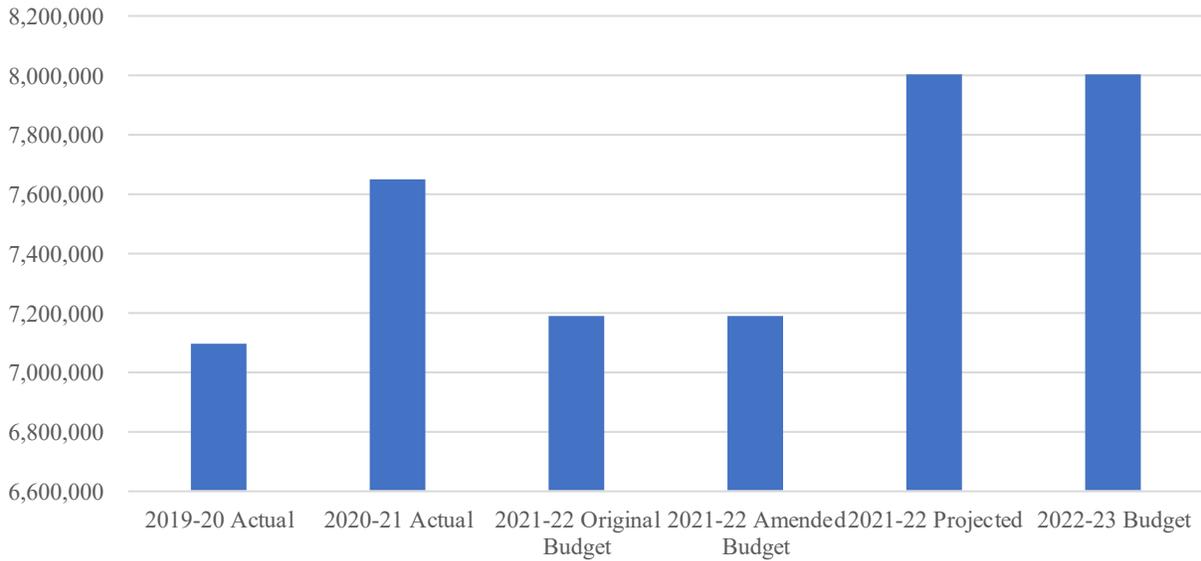
Sales tax is a major revenue source for the Village of Libertyville and for accounts for 10% of Village-wide budgeted revenues in FY 2022-2023.

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 and qualifying internet sales. The State tracks this information on a calendar year basis. A chart showing the sales tax by category for calendar year 2020 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.

## Sales Tax

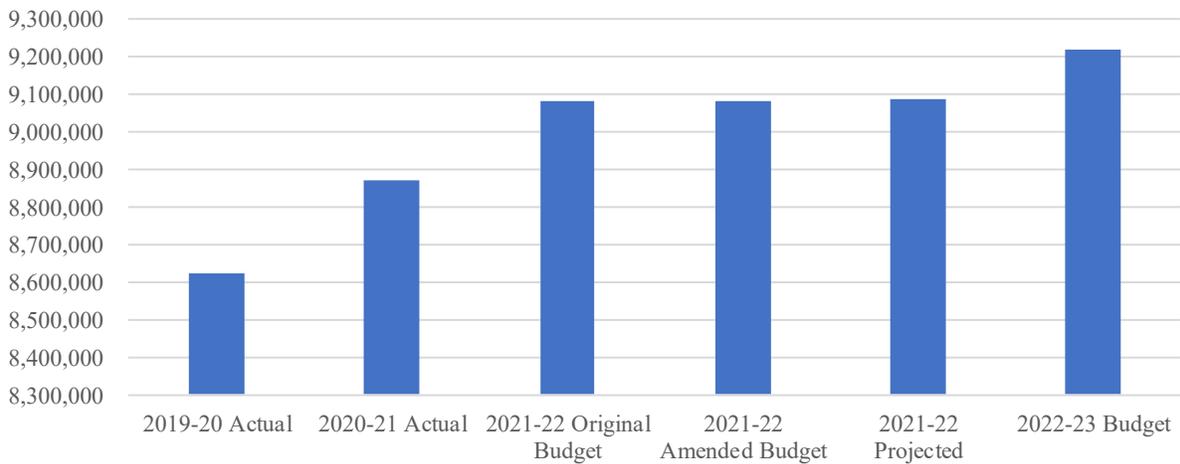


## 2. Property Tax Revenue

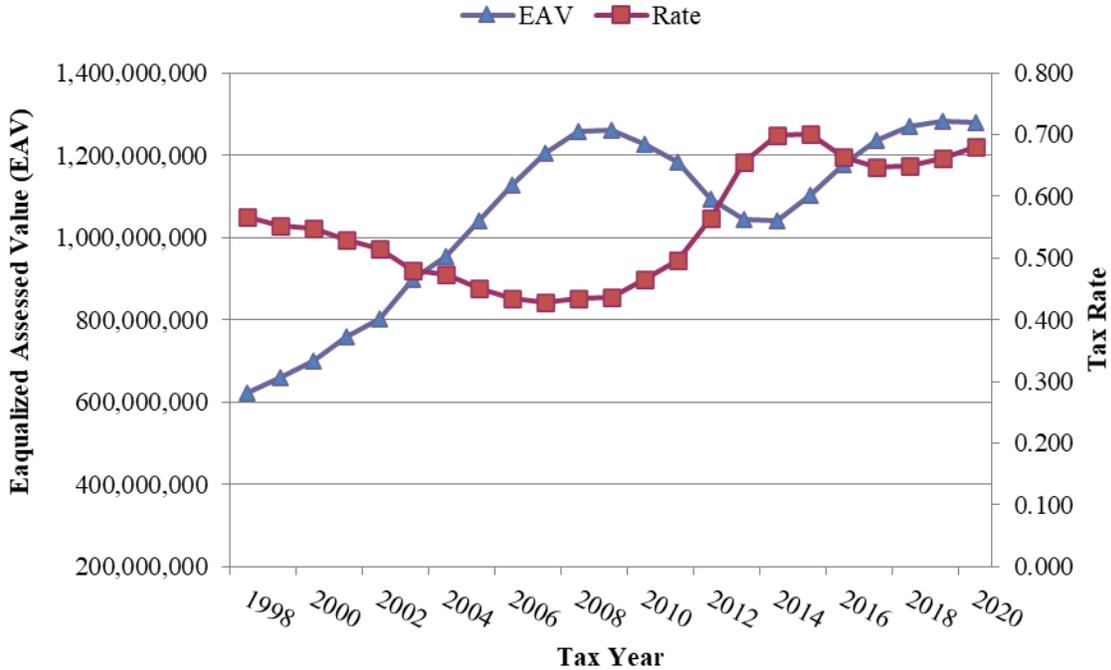
**2022-2023 Budget \$9,218,543**

Property taxes (excluding TIF receipts) account for 11% of all revenues for the Village of Libertyville. Since the Village is a non-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 2022-2023 fiscal year (tax year 2021), the tax cap increase is 1.4%. 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 Value (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 revenues being dedicated to pay these bond issues.

The Village also has a Tax Increment Financing (TIF) Area which 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 have limitations on how they can be used.

**3. Non-Home Rule Sales Tax 2022-2023 Budget \$3,200,000**

On March 17, 2020, the residents of the Village of Libertyville voted in favor of enacting a non-home rule sales tax of 1%. The Village Board committed to utilizing two-thirds of annual non-home rule sales tax revenue to offset the cost of supporting capital projects and general infrastructure improvements. The remaining one-third is transferred to the General Fund annually as an operating revenue replacement for the Places for Eating Tax which was repealed on April 30, 2020. Non-home rule sales tax revenues are accounted for in the Non-Home Rule Sales Tax Fund.

**4. Water Sales 2022-2023 Budget \$5,751,470**

Revenues from the Village’s water utility account for 7% 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 the water distribution system within the Village limits. Water sales can fluctuate due to the amount of rain received during the summer season.

Water sales for the 2022-2023 fiscal year are projected to remain stable versus the prior budget year, though the revenues will increase due to planned rate adjustments. 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 2022-2023 to cover increases in operating and capital costs.

#### **5. Fire Protection District**

**2022-2023 Budget \$3,161,475**

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 2022-2023 fiscal year by approximately 2%. Fire District contract proceeds account for 4% of all revenues for the Village of Libertyville.

#### **6. Sanitary Sewer Charges**

**2022-2023 Budget \$4,587,390**

Rates for sanitary sewer charges are projected to increase 5% over the 2021-2022 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% of total Village-wide revenues.

#### **7. Tax Increment Financing (TIF) Receipts**

**2022-2023 Budget \$4,486,062**

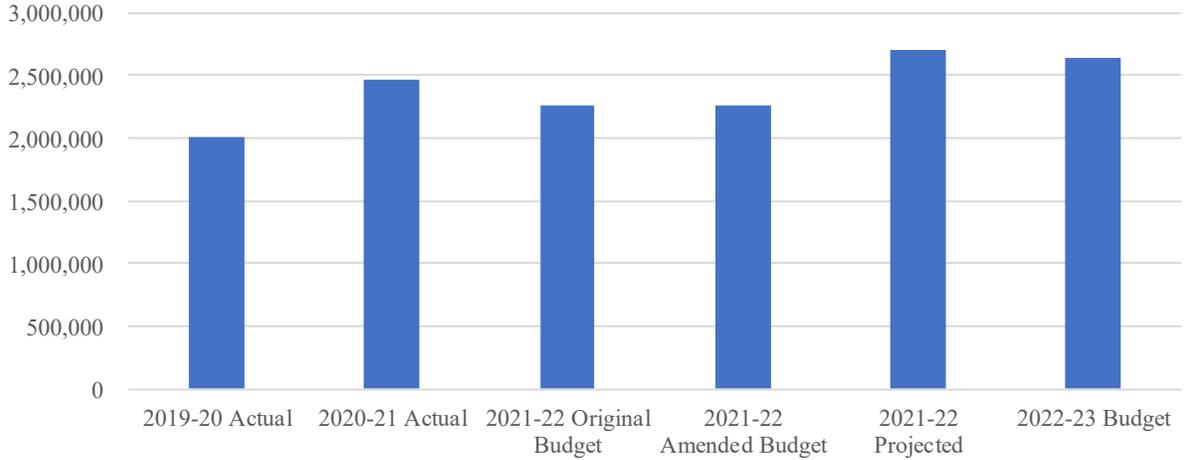
The Village's Tax Increment Financing District was established to provide for improvements to the downtown area of the Village. Property taxes above a frozen equalized assessed valuation (EAV) are received to fund these improvements. The TIF was due to terminate in 2009; however, the Village was successful 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 included in 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% of all revenues for the Village of Libertyville. The Village's authority to expend money for TIF projects expired on December 31, 2021. However, due to the one-year lag in the property tax cycle in the State of Illinois, TIF receipts will be collected for one final year in FY 2022-2023.

#### **8. State Income Tax**

**2022-2023 Budget \$2,642,344**

The Village receives approximately 6% of the net income tax receipts collected by the State. The distribution of income tax is based upon population and the revenue is deposited into the Village's General Fund. The estimate for the 2022-2023 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 generally follows this trend. State income tax receipts account for 3% of all revenues for the Village of Libertyville.

### State Income Tax

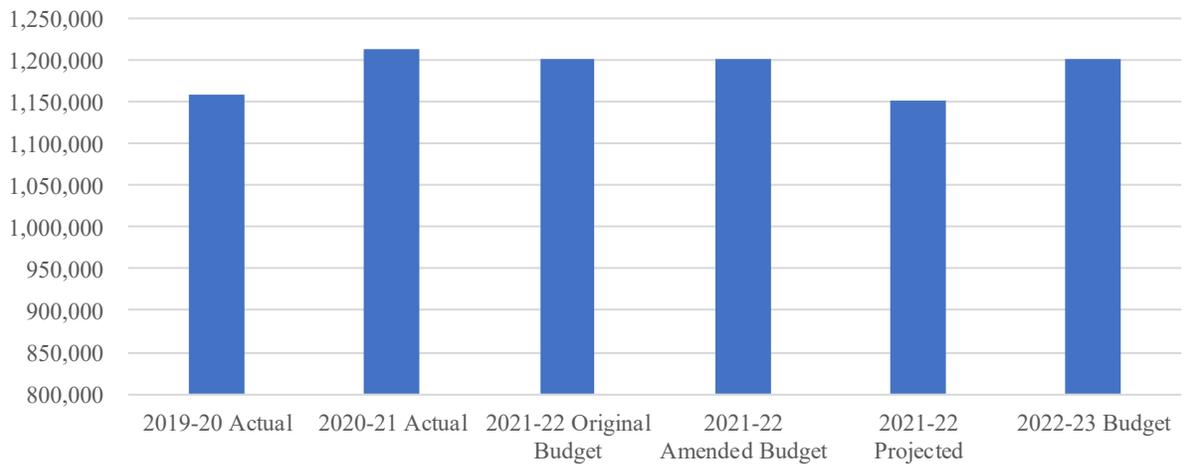


### 9. Electric Utility Tax

**2022-2023 Budget \$1,200,000**

Due to past uncertainty surrounding economically sensitive revenues such as 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 December 31 of every year unless the Board acts to renew it. At this point in time, Staff is recommending that the electric utility tax be renewed in December 2022 at its current rate and is therefore budgeting accordingly.

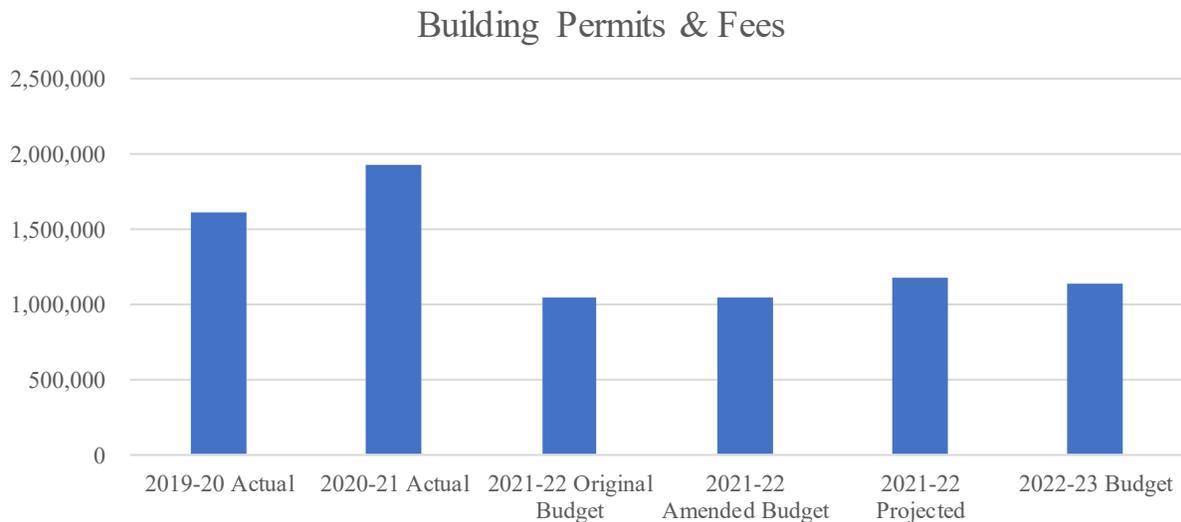
### Electric Utility Tax



**10. Building Permit Receipts**

**2022-2023 Budget \$1,134,763**

Revenues from building permits are projected to increase 10% (\$100,000) due to a conservative assessment of the types of major projects currently in the Village’s development cycle. The following chart shows the history of this revenue classification. Annual spikes outside an established trend should be considered one-time, non-recurring revenues. This type of revenue accounts for 1% of all revenues for the Village of Libertyville.



**11. Stormwater Utility Fee Revenue**

**2022-2023 Budget \$2,107,794**

The stormwater utility fee is the Village’s newest source of recurring operating revenue. These funds are accounted for in the Stormwater Sewer Utility Fund, an enterprise fund of the Village. Revenues are designated to offset the costs of maintaining and improving the Village’s stormwater sewer infrastructure. This type of revenue accounts for approximately 3% of all revenues for the Village of Libertyville.

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 its equalized assessed value (EAV). Home rule communities have no legal restrictions or limits on the amount of debt they can incur. A home rule community is 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 value for the 2020 tax year was \$1,278,228,902. 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 \$110,247,243. As of May 1, 2021, Libertyville had \$45,094,797 in total outstanding debt. Of this amount, \$18,261,075 is attributable to the debt limit, which is below the maximum allowed. The remaining legal debt margin for non-revenue bond issuances is \$91,986,168.

Libertyville's current bond rating is Aa2 by Moody's Investor Services. The 2020 census population for the Village is 20,579, which results in a gross debt per capita as of May 1, 2021 of \$2,191.

**Summary of Current Bonded Debt Issues as of May 1, 2021**

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 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 Bonds. 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.

General Obligation Limited Tax Bonds, Series 2019

Original Issue Amount: \$3,700,000

Original Issue Date: June 17, 2019

Date of Maturity: December 15, 2037

Description: Bonds used to finance two stormwater sewer improvement projects as well as the rehabilitation of various Village facilities.

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.

Installment Loan – Sewer Vactor Truck

Original Issue Amount: \$407,119

Original Issue Date: August 31, 2016

Date of Maturity: May 31, 2021

Description: Loan used to finance a sewer vactor truck, which is a piece of heavy equipment used by the Public Works Department to maintain the Village's sewer systems.

Illinois Environmental Protection Agency State Revolving Loan

Original Issue Amount: \$1,701,811

Original Issue Date: September 1, 2019

Date of Maturity: September 1, 2039

Description: Low interest loan used to finance improvements at the Wastewater Treatment Plant in order to meet the unfunded mandate by the State of Illinois to reduce the amount of phosphorus content in the Plant's effluent discharge.

**Summary of New Bonded Debt Issues Made During FY 2021-2022**

General Obligation Alternate Refunding Bonds, Series 2021

Original Issue Amount: \$11,095,000

Original Issue Date: June 24, 2021

Date of Maturity: December 15, 2030

Description: Bonds issued to refund existing 2010A General Obligation Alternate Revenue Refunding Bonds used to construct the Sports Complex. The refund converted the outstanding securities from tax exempt to taxable in order to allow a private use of the Sports Complex facility.

General Obligation Refunding Bonds, Series 2021A

Original Issue Amount: \$6,320,000

Original Issue Date: September 16, 2021

Date of Maturity: December 15, 2032

Description: Bonds issued to refund existing Series 2012A and 2013A issuances from the 2012 road referendum. The refunding process was undertaken in order to secure more favorable rates without extending the terms of the original issuances.

General Obligation Alternate Refunding Bonds, Series 2021B

Original Issue Amount: \$5,030,000

Original Issue Date: September 16, 2021

Date of Maturity: May 1, 2032

Description: Bonds issued to refund existing Series 2012B and 2013B issuances that were used to improve the Village's water and sanitary sewer system. The refunding process was undertaken in order to secure more favorable rates without extending the terms of the original issuances.

**Summary of Debt Outstanding and Fiscal Year 2022-2023 Debt Service Requirements**

<b>Debt Issuance Name</b>	<b>Original Issue Amount</b>	<b>Outstanding as of May 1, 2021</b>	<b>Principal Due 2022-2023</b>	<b>Interest Due 2022-2023</b>	<b>Total Due 2022-20223</b>
General Obligation 2010A	\$11,570,000	\$11,045,000	\$0	\$0	\$0
General Obligation 2010B Taxable	\$3,245,000	\$1,900,000	\$0	\$0	\$0
General Obligation 2012A	\$5,000,000	\$3,460,000	\$0	\$0	\$0
General Obligation 2012B	\$4,200,000	\$3,005,000	\$0	\$0	\$0
General Obligation 2013A	\$5,000,000	\$3,590,000	\$0	\$0	\$0
General Obligation 2013B	\$4,200,000	\$2,950,000	\$0	\$0	\$0
General Obligation 2014A	\$2,215,000	\$610,000	\$310,000	\$4,650	\$314,650
General Obligation 2014B	\$5,000,000	\$3,725,000	\$255,000	\$104,250	\$359,250
General Obligation 2015A	\$5,000,000	\$3,885,000	\$270,000	\$110,880	\$380,880
General Obligation 2015B	\$4,200,000	\$3,930,000	\$35,000	\$113,963	\$148,963
General Obligation 2019 Ltd. Tax	\$3,700,000	\$3,580,000	\$175,000	\$102,150	\$277,150
TIF Promissory Note	\$5,000,000	\$1,754,995	\$889,036	\$16,704	\$905,740
IEPA Loan – 2019	\$1,568,007	\$1,638,727	\$77,753	\$25,303	\$103,056
Installment Loan – Sewer Vactor Truck	\$407,119	\$21,075	\$0	\$0	\$0
General Obligation 2021	\$11,095,000	\$0	\$960,000	\$161,355	\$1,121,355
General Obligation 2021A	\$6,320,000	\$0	\$465,000	\$178,800	\$643,800
General Obligation 2021B	\$5,030,000	\$0	\$325,000	\$201,400	\$526,400
<i>Anticipated - FY 2022-2023 Water/Sewer</i>	\$1,500,000	\$0	\$0	\$30,000	\$30,000
<i>Anticipated - FY 2022-2023 Stormwater</i>	\$11,830,344	\$0	\$0	\$177,455	\$177,455
<b>Total*</b>		<b>\$45,094,797</b>	<b>\$3,761,789</b>	<b>\$1,226,910</b>	<b>\$4,988,699</b>

\*Total budgeted debt service costs with paying agent fees of \$6,750 included is \$4,995,449.

To: Village Board and Finance Committee  
 From: Nicholas A. Mostardo, Director of Finance  
 Date: February 10, 2022 - Final  
 Re: FY 2022-2023 Budget Timeline

The proposed timeline for the FY 2022-2023 budget preparation process is as follows:

**Village Board Budget Review Meetings**

<u>OK</u>	<u>Date</u>	<u>Items needed</u>
___	11/9/2021	Five-Year Forecast and Tax Levy Discussion – <b>Committee of the Whole, 7:00pm</b>
___	11/23/2021	Tax Levy Public Hearing – <b>8:00pm</b>
___	12/14/2021	FY 2022-2023 Capital Project Funding – <b>COW, 6:30pm</b>
___	12/14/2021	Tax Levy Adoption – <b>8:00pm</b>
___	2/21-3/2/22	One-on-one meetings between Trustees and Village Administrator/Finance Director to discuss the budget document
___	3/5/2022	Budget Review meeting and Five-Year Forecast – <b>8:00am Start</b>
___	3/8/2022	Budget Review meeting (continued, if needed) – <b>7:00pm Start</b>
___	3/8/2022	Closed session to review personnel – <b>After regular Board meeting</b>

**Budget Approval Milestones**

<u>OK</u>	<u>Date</u>	<u>Items needed</u>
___	3/1/2022	A notice is placed in the 3/10 edition of the Daily Herald indicating a public hearing on the budget will take place on 3/22.
___	3/22/2022	Public Hearing on the budget (Agenda materials due 3/16)
___	3/22/2022	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.
___	4/12/2022	Budget adopted by ordinance (Agenda materials due 4/6)
___	4/12/2022	Fee ordinance approved (Agenda materials due 4/6)
___	4/13/2022	Post total compensation package for all full-time Village employees on Village website.
___	4/13/2022	Final approved budget document distributed to staff.
___	5/1/2022	File budget with Lake County (within 30 days of passage).

## Staff Milestones

<u>OK</u>	<u>Date</u>	<u>Items needed</u>
___	10/1-10/31	Finance Department prepares Five-Year Forecast and tax levy recommendation.
___	11/1/2021	<u>Capital</u> project estimation sheets distributed to departments.
___	11/19/2021	<u>Capital</u> project estimation sheets due to Finance.
___	11/29-12/3/21	<u>Capital</u> needs/funding review with departments.
___	12/1/2021	Access to BS&A made available for data entry (projected 2021-22 amounts and requested budget for 2022-23).
___	12/31/2021	Finance department enters proposed FY 2020-21 payroll for departments.
___	12/31/2021	<u>Operating</u> budget requests and 2021-22 year-end operating projections due to Village Administrator and Finance Director. BS&A department budget entry closed.
___	1/3-1/6/2022	Finance Department review of operating budgets and cash flows.
___	1/7/2022	Finance Department prepares reports and handouts for Department Head meetings.
___	1/12-1/19/2022	Administration/Department Head meetings to review proposed budgets. Updated goals/performance measures due during budget meetings.
___	1/25/2022	Department Head team meeting to review the final proposed budget (prior to Staff Meeting).
___	1/28/2022	Budget numbers finalized by Village Administrator and Finance Director.
___	2/11/2022	Finance Department prepares budget document, exhibits, appendix, and paginates document. Copies of proposed budget are distributed to the Village Board.
___	2/28-3/4/22	Department budget practice presentations for Village Board review meeting.



3/5/2022

# Five-Year Financial Plan

Fiscal Year 2023 – Fiscal Year 2027

# Five-Year Financial Plan

Fiscal Year 2023 – Fiscal Year 2027

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4. General Fund Forecast Models
  - a. Base Scenario Model
  - b. Alternative Models
    - i. Sale of Indoor Sports Complex
    - ii. Sale of Entire Sports Complex Property (ISC, GLC, and FEC)
    - iii. Increase in Discretionary Service Fees
    - iv. Loss of Major Sales Tax Driver
    - v. Reduction in Local Government Distributive Fund Revenues
    - vi. Lower Revenue Growth Due to COVID-19
5. Other Operating Funds

# 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 2022-2023 (FY 2023) through FY 2026-2027 (FY 2027).

Front and center to any discussion relating to forecasting the General Fund's finances over the next five years is the ongoing COVID-19 pandemic. Most would agree that several key circumstances have changed with respect to the national, state, and local economy since the last forecast was prepared during the FY 2021-2022 budget cycle. Among the most significant of changed circumstances include:

1. The widespread availability of vaccines against the SARS-CoV-2 virus, which have limited the number of deaths and hospitalizations from COVID-19.
2. Growth in economic activity levels, which has been somewhat of a mixed advantage. For local businesses, such as restaurants, this growth was sorely needed to replace the revenue lost from mandatory shutdowns and capacity restrictions in 2020. However, this sudden economic growth has caused supply chain issues, driving up the cost of goods and creating an inflationary effect.
3. In March 2021, the federal government passed the American Rescue Plan Act (ARPA), which provided direct aid to states and local governments.

From a planning perspective, last year the Village compiled a Five-Year Financial Plan that focused on the possible nature of the economic recovery from the COVID-19 pandemic (U-Shaped, V-Shaped, and L-Shaped). That forecast was prepared during a period of significant uncertainty and thus was constrained in terms of predicative power. Given the changed circumstances noted above, it is most appropriate to return to a traditional version of this Financial Plan that examines a wide variety of national, state, and local factors and how various alternative scenarios could impact the performance of the Village's General Fund over the five-year forecast period.

As a reminder, the Village tends to forecast conservatively. As a result, it is not unusual to see the General Fund's fund balance level drop over time. This is not normally a cause for concern, particularly if the General Fund is forecast to drop below its fund balance policy toward the end of the forecast period, rather than beginning. What this drop does suggest is that the Village continue to regularly monitor performance of revenues and expenditures and to address any future structural concerns in specific revenue sources or revenue categories. Staff will call these items out specifically if or when they are identified.

A final note – while the past two years have challenged the Village, its residents, and its businesses, several positive outcomes specific to the Village as an organization have emerged. First, and most importantly, the Village was able to secure passage of a referendum on March 17, 2020 that allowed the imposition of a 1% non-home rule sales tax. Revenues from this local sales tax are dedicated to funding the Village’s general capital needs such as roads, streetlights, parks, parking lots, facilities, and technology. Without this local sales tax, the Village would not be able to fund a sustainable level of general capital improvements on an annual basis and the condition of the Village’s infrastructure would significantly decline. The Village is pleased to note that with the economic recovery from COVID-19 in 2021, as well as new collections of sales taxes from online purchases, the non-home rule sales tax is currently performing very well.

A second significant positive outcome was the passage of the American Rescue Plan Act (ARPA) on March 11, 2021. This piece of federal legislation provided financial relief to the Village in the form of direct aid to replace revenues lost during the COVID-19 pandemic. The Village was awarded a total of \$2,746,452 from the federal government, payable in two equal tranches of \$1,373,376. The first tranche was received in Summer 2021 and the second tranche is expected in Summer 2022, as prescribed by statute. The Village assigned \$200,000 from the first tranche of its ARPA aid to assist local businesses with extraordinary expenses related to the COVID-19 pandemic.

## Economic Outlook

In preparing the Five-Year Financial Plan, key economic indicators and measures available through various publications and reports were reviewed. Economic activity has begun to “rev up” again given the partial resolution of the COVID-19 pandemic; however, supply chain related inflation remains a cause of macroeconomic concern. According to the Congressional Budget Office (CBO), GDP is projected to grow 7.4% in the current year to an average of 2.2% per year over the next decade. The CBO views inflationary trends as somewhat transitory and suggests that after a projected rise in inflation of 2.8% for 2021, future years will mostly likely see more modest levels of inflation (around 2%) due to supply chain easing beginning in 2022. 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 other 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 struggle in the short-term due to the ongoing shortage of semi-conductor chips used in the manufacturing of new vehicles, according to J.D. Power and Associates. The positive side of this, however, is that the average transaction price per vehicle sale is up 16% in 2021 versus 2020. Consumers are still purchasing vehicles that are available in dealers’ limited inventory and they are paying a premium for them. This helps the Village’s sales tax revenue, as a vehicle is taxed on its selling price.

On the 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. The Village has seen increased MFT distributions over the last two years due to the state capital bill passed in 2019. These increased MFT receipts will help to offset the costs associated with local road improvements. Continued growth in income tax is expected at a level of approximately 1.5% per year. Use tax is expected to gradually decline after rising for several years due to a change in state law that requires most online purchases to be subject to the local sales tax rate, rather than the use tax. While use tax is expected to decline, those revenues will more than be made up in new sales taxes.

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. However, the LGDF is a fundamental part of the Village’s revenue base, and a reduction in the LGDF is a forecast scenario that is examined later on in this document.

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 in tax year 2015 through tax year 2019. EAV declined very slightly in tax year 2020 (0.33%) but is forecasted by the Lake County Assessor to increase in tax year 2021. It will be important to closely monitor EAV growth trends over the next several years.

# Historical Trends

## Revenues

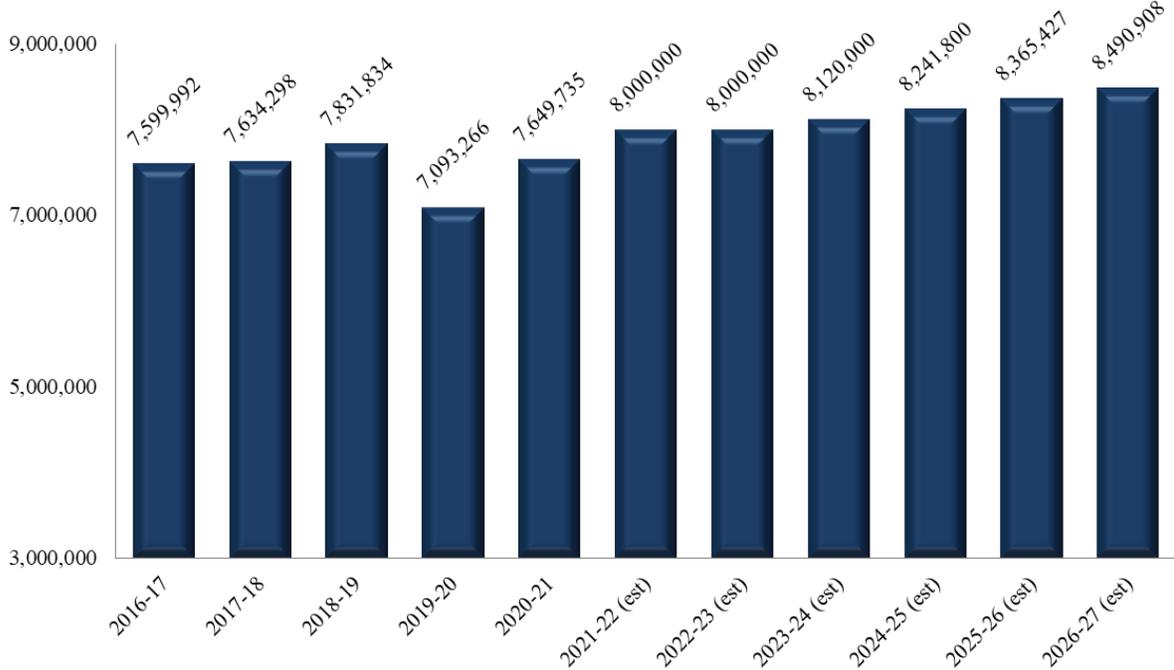
### SALES TAX

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 Village also imposes a 1% local non-home rule sales tax which is collected by the State and accounted for by the Village in a fund dedicated to supporting capital projects.

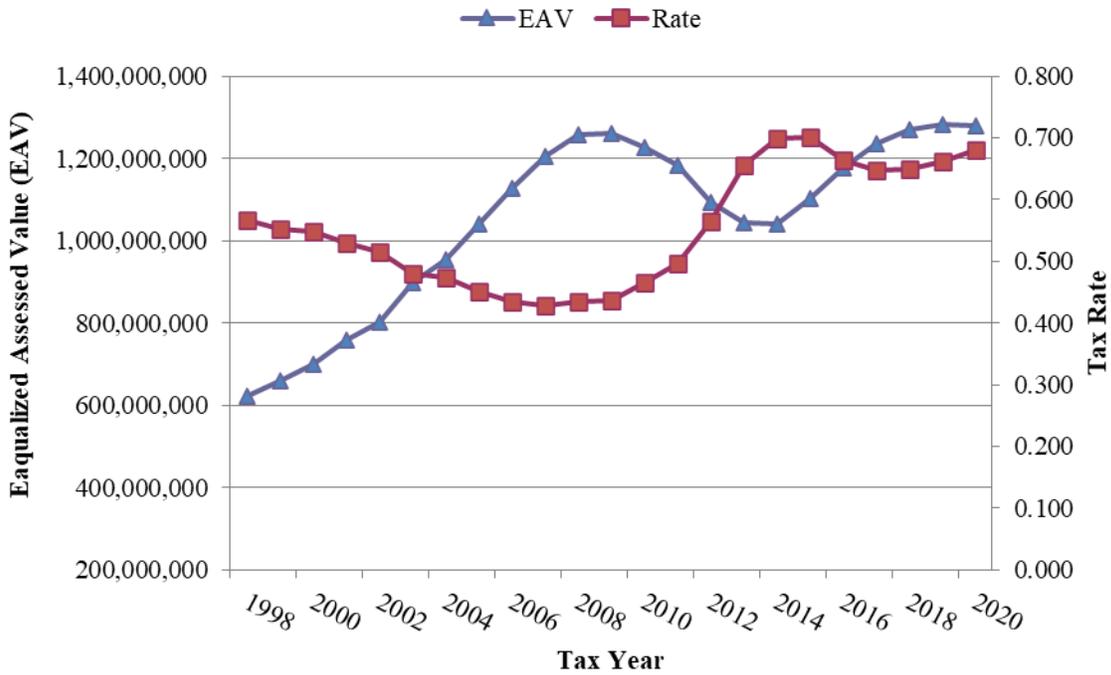
The chart below shows the history as well as the projections for growth of sales tax. Under the *Base Model*, growth is anticipated at 1.5% each year beginning in FY 2023-2024 to account for not only the growth in traditional sales taxes, but also the growth in online sales taxes.

**Sales Tax Revenue**



## PROPERTY TAX

A review of the Village’s Equalized Assessed Value (EAV) and tax rate extension is shown in the graph below. After dipping for five years, EAV improved significantly by 5.78% in tax year 2015. The growth trend continued in tax years 2016-2019 but dropped 0.33% in levy year 2020 yielding an EAV of 1,278,228,902.



For purposes of the Plan, EAV is assumed to grow at an average of 2% per year in future years and new growth is conservatively estimated at \$4,000,000 per year. It is important to note that when the Village’s TIF district closes out on December 31, 2021, the 2022 tax levy (payable in 2023) 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 an average of 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 2020 (taxes collected in 2021), what a Libertyville resident pays in property taxes for full traditional municipal services is low versus other communities in the region.

**LEVY YEAR 2020 TAX RATES**

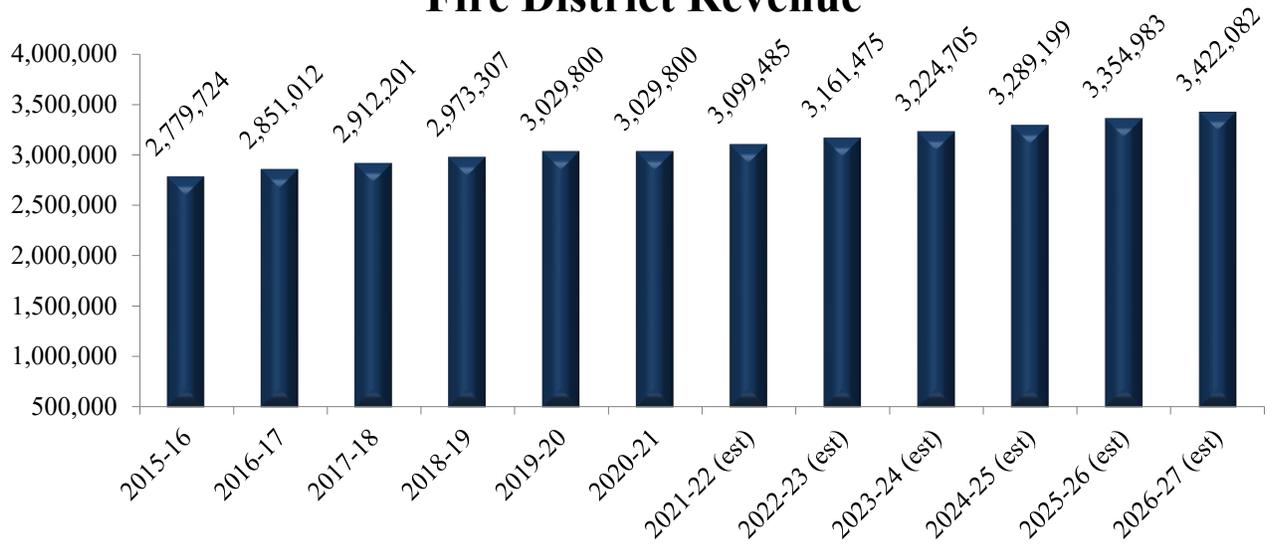
<u>Community</u>	<u>Village Rate</u>	<u>Fire District</u>	<u>Park District</u>	<u>Total Tax Rate</u>	<u>Tax Paid on a \$500,000 Home</u>
Round Lake Beach	0.763188	0.960461	0.674362	2.398011	<b>\$3,997</b>
Deerfield	0.846139	0.675905	0.580483	2.102527	<b>\$3,504</b>
Mundelein	1.513869	-	0.464143	1.978012	<b>\$3,297</b>
Grayslake	0.559688	0.839718	0.479833	1.879239	<b>\$3,132</b>
Lindenhurst	0.356072	0.770896	0.455174	1.582142	<b>\$2,637</b>
Antioch	0.983897	0.535371	-	1.519268	<b>\$2,532</b>
Lake Forest	1.463775	-	-	1.463775	<b>\$2,440</b>
Highland Park	0.875261	-	0.572337	1.447598	<b>\$2,413</b>
Buffalo Grove	0.903199	-	0.478107	1.381306	<b>\$2,302</b>
Lake Bluff	0.707695	-	0.492169	1.199864	<b>\$2,000</b>
Lincolnshire	0.250003	0.790744	-	1.040747	<b>\$1,735</b>
Vernon Hills	-	0.596093	0.433722	1.029815	<b>\$1,716</b>
<b>Libertyville</b>	<b>0.679725</b>	<b>-</b>	<b>-</b>	<b>0.679725</b>	<b>\$1,133</b>
Gurnee	-	-	0.504175	0.504175	<b>\$840</b>

Note that this represents only the Village’s portion of a resident’s property tax bill, which is 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 (average 2% annual growth) is reflected in the chart below:

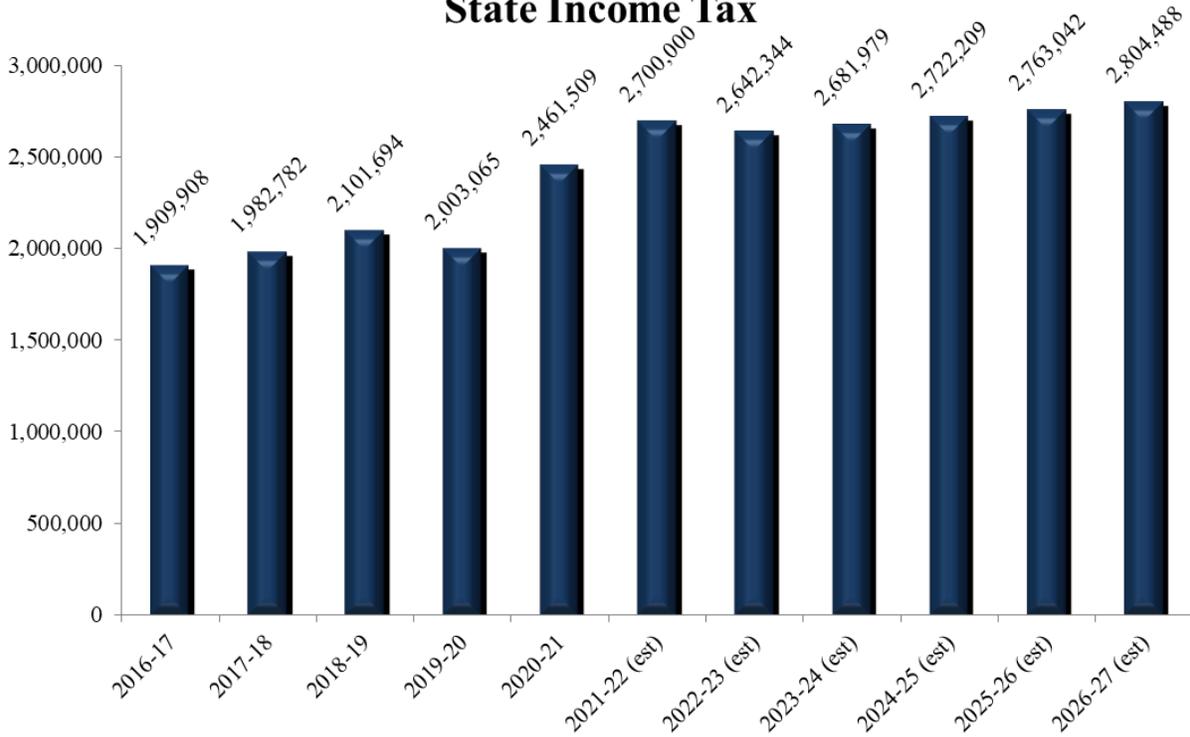
## Fire District Revenue



## INCOME TAX

The Illinois income tax rate is 4.95% for individuals and fiduciaries and 9.50% for corporations. Of the revenues collected by the state, a portion 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. In the *Base Scenario*, income tax is projected to grow at 1.5% annually.

## State Income Tax



## LICENSES, FEES AND OTHER

Most selected licenses, fees, and other revenues are expected to increase modestly (0% - 3%) each year over the next five-year period, based on historical trends and anticipated future growth. Some are expected to decline (i.e., Use Tax). Note that the spike in “Misc. Revenues” for FY 2021-2022 and FY 2022-2023 represents the two tranches of ARPA aid, as the “Grants” line item is nested under the Miscellaneous category. The following chart shows the detailed line items.

<u>LICENSES, FEES &amp; OTHER</u>	<u>2021-2022</u>		<u>2022-2023</u>				
	<u>BUDGET</u>	<u>PROJECTION</u>	<u>BUDGET</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
IL USE TAX	452,009	806,506	798,465	758,542	720,615	684,584	650,355
LEASED CAR TAX	85,000	82,000	85,000	85,850	86,709	87,576	88,451
PERSONAL PROP REPLACEMENT	85,000	177,440	98,650	99,637	100,633	101,639	102,656
MAINTENANCE FEES	95,605	95,605	97,151	99,094	101,076	103,097	105,159
IRMA INSURANCE SURPLUS	120,000	120,000	120,000	120,000	120,000	120,000	120,000
TIF SURPLUS	256,957	268,868	270,239	0	0	0	0
BUILDING PERMITS	1,034,763	1,174,270	1,134,763	1,134,763	1,134,763	1,134,763	1,134,763
ZONING FEES	25,000	45,000	25,000	25,000	25,000	25,000	25,000
FIRE BUREAU/PERMIT FEES	90,000	125,000	100,000	100,000	100,000	100,000	100,000
LICENSES	105,000	105,000	105,000	105,000	105,000	105,000	105,000
FINES	498,000	497,500	480,000	480,000	480,000	480,000	480,000
AMBULANCE FEES	1,100,000	1,100,000	1,100,000	1,111,000	1,122,110	1,133,331	1,144,664
RECYCLING/SWALCO FEES	80,000	65,000	80,000	80,000	80,000	80,000	80,000
ENGINEERING FEES	150,000	135,000	150,000	150,000	150,000	150,000	150,000
RECREATION FEES	445,000	425,317	481,000	485,810	490,668	495,575	500,531
SWIMMING FEES	202,687	213,000	213,000	215,130	217,281	219,454	221,649
GOLF COURSE FEES	0	0	0	0	0	0	0
ALARM FEES	130,000	130,000	130,000	130,000	130,000	130,000	130,000
POLICE SERVICES	208,687	208,687	215,096	217,247	219,419	221,614	223,830
BIRTH/DEATH CERT	270,000	290,000	280,000	280,000	280,000	280,000	280,000
PARKING RECEIPTS	15,000	15,000	15,000	15,000	15,000	15,000	15,000
CABLE FRANCHISE	390,000	350,000	350,000	346,500	343,035	339,605	336,209
ELECTRIC UTILITY TAX	1,200,000	1,151,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
TELECOM IMF	480,000	413,081	405,000	396,900	388,962	381,183	373,559
MISC REVENUES	1,715,167	1,850,610	1,655,511	493,297	493,752	494,211	494,674
TOTAL	9,233,875	9,843,884	9,588,875	8,128,769	8,104,022	8,081,631	8,061,499

## 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. The COVID-19 pandemic has caused interest rates to drop to near 0%, and this once reliable source of revenue for the Village will likely remain stagnant for 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, as well as an allowance for retirements which typically result in a new employee being hired at a lower rate. The police patrol, police sergeants, firefighter/paramedic, and Public Works union contracts include cost of living increases with the current highest annual increase being the Fire Union at 2.5% during the final year of their current contract (FY 2022-2023).

### **BENEFITS**

Benefit costs include Social Security and Medicare, pension contributions, and health, dental, and employer-paid life insurance. Due to required funding levels in the pension funds and trends in health insurance premiums, benefits are projected to increase 4.5% per year.

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

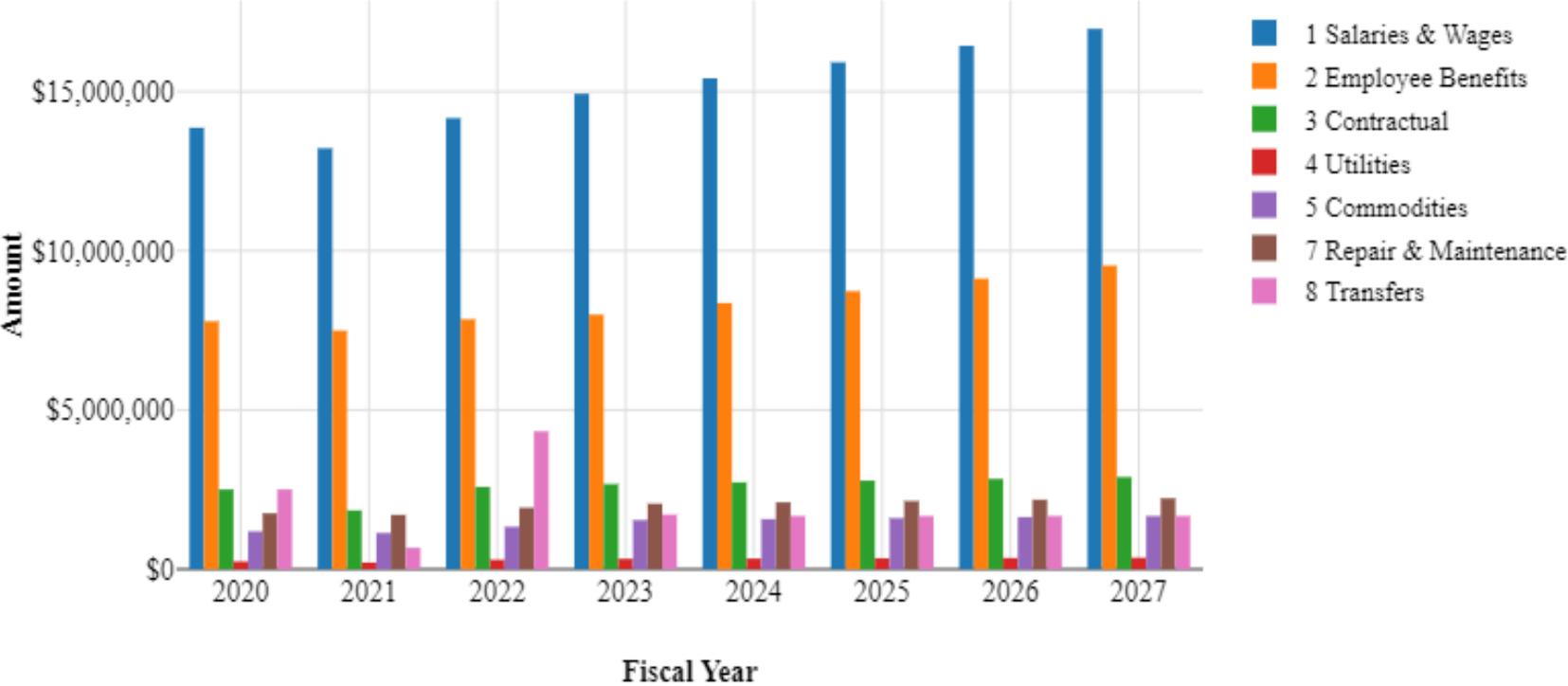
The Village projects a 2%-2.5% growth in discretionary operating expenditures for future fiscal years. Unless a new program or service is being added, these costs are tied as closely as possible to the rate of inflation, which is expected to be relatively high in the short term until global supply chain issues have been resolved.

### **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 are now primarily the scope of the capital improvement funds which are funded from non-home rule sales tax revenues.

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 project funds. The dollar value of these transfers are excluded from the calculation of the General Fund fund balance policy as they do not generally impact the operational health of the Fund due to their discretionary nature.

### General Fund Expenses - FY 2020-2027



# 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, 2022-2027**

	<u>2021-2022</u> <u>AMENDED</u> <u>BUDGET</u>	<u>2021-2022</u> <u>PROJECTION</u>	<u>2022-2023</u> <u>BUDGET</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
<b>REVENUES</b>							
Sales Tax	7,185,055	8,000,000	8,000,000	8,120,000	8,241,800	8,365,427	8,490,908
Property Tax	7,322,798	7,327,798	7,513,283	7,513,283	7,958,204	8,090,355	8,224,384
Libertyville Fire Protection Dist.	3,099,485	3,099,485	3,161,475	3,224,705	3,289,199	3,354,983	3,422,082
Income Tax	2,252,934	2,700,000	2,642,344	2,681,979	2,722,209	2,763,042	2,804,488
Licenses, Fees & Other	7,483,875	8,260,303	7,938,875	6,486,419	6,469,156	6,454,084	6,441,113
Electric & Phone Taxes	1,680,000	1,564,081	1,605,000	1,596,900	1,588,962	1,581,183	1,573,559
Interest	70,000	35,000	45,000	45,450	45,905	46,364	46,827
Transfers In	800,000	1,066,667	1,066,667	1,082,667	1,098,907	1,115,391	1,132,121
Total Revenues	29,894,147	32,053,334	31,972,644	30,751,403	31,414,341	31,770,827	32,135,483
<b>EXPENDITURES</b>							
Salaries	14,249,044	14,169,537	14,934,789	15,420,170	15,921,325	16,438,768	16,973,028
Benefits	7,781,785	7,851,904	7,997,810	8,357,711	8,733,808	9,126,830	9,537,537
Contractual	2,699,534	2,584,795	2,673,870	2,727,347	2,781,894	2,837,532	2,894,283
Utilities	288,101	295,446	325,587	333,727	342,070	350,622	359,387
Commodities	1,408,786	1,331,835	1,542,074	1,572,915	1,604,374	1,636,461	1,669,190
Repairs & Maintenance	1,902,117	1,931,502	2,057,237	2,098,382	2,140,349	2,183,156	2,226,819
Operating Transfers	1,304,717	1,262,811	1,063,953	1,071,355	1,071,355	1,071,355	1,071,355
Operating Expenditures	29,634,084	29,427,830	30,595,320	31,581,607	32,595,176	33,644,725	34,731,600
Net Operating Income	260,063	2,625,504	1,377,324	-830,204	-1,180,835	-1,873,897	-2,596,118
Capital Transfers	3,065,335	3,065,335	650,400	600,000	600,000	600,000	600,000
Total Expenditures	32,699,419	32,493,165	31,245,720	32,181,607	33,195,176	34,244,725	35,331,600
Surplus/(Deficit)	-2,805,272	-439,831	726,924	-1,430,204	-1,780,835	-2,473,897	-3,196,118
Unrestricted Fund Balance May 1	13,508,946	13,508,946	13,069,115	13,796,039	12,365,835	10,584,999	8,111,102
Unrestricted Fund Balance April 30	10,703,674	13,069,115	13,796,039	12,365,835	10,584,999	8,111,102	4,914,984
Fund Balance Requirement	9,552,761	9,552,761	9,749,804	10,098,820	10,365,180	10,591,963	10,849,817

This forecast shows a declining position in the General Fund's unrestricted fund balance with the fund balance falling below the anticipated policy amount at the end of FY 2025-2026. This is the result of growth in operating revenues being outpaced by growth in operating expenses. Salaries and benefits are the most significant recurring operating expenditures, given that the Village is a service-based organization. The Libertyville Sports Complex subsidy continues to be a burden on the resources of the General Fund, even taking into consideration a lease with Canlan Sports and the recent debt restructuring. The debt service obligation for the Libertyville Sports Complex will not be retired until FY 2030 unless portions of the property are sold.

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
  - This amount was increased via the tax levy for FY 2022-2023 from \$50,000 to \$100,400 to finance ADA improvements associated with the large Nicholas-Dowden project
- Annual transfer to technology fund for Public Safety Technology Reserve - \$50,000

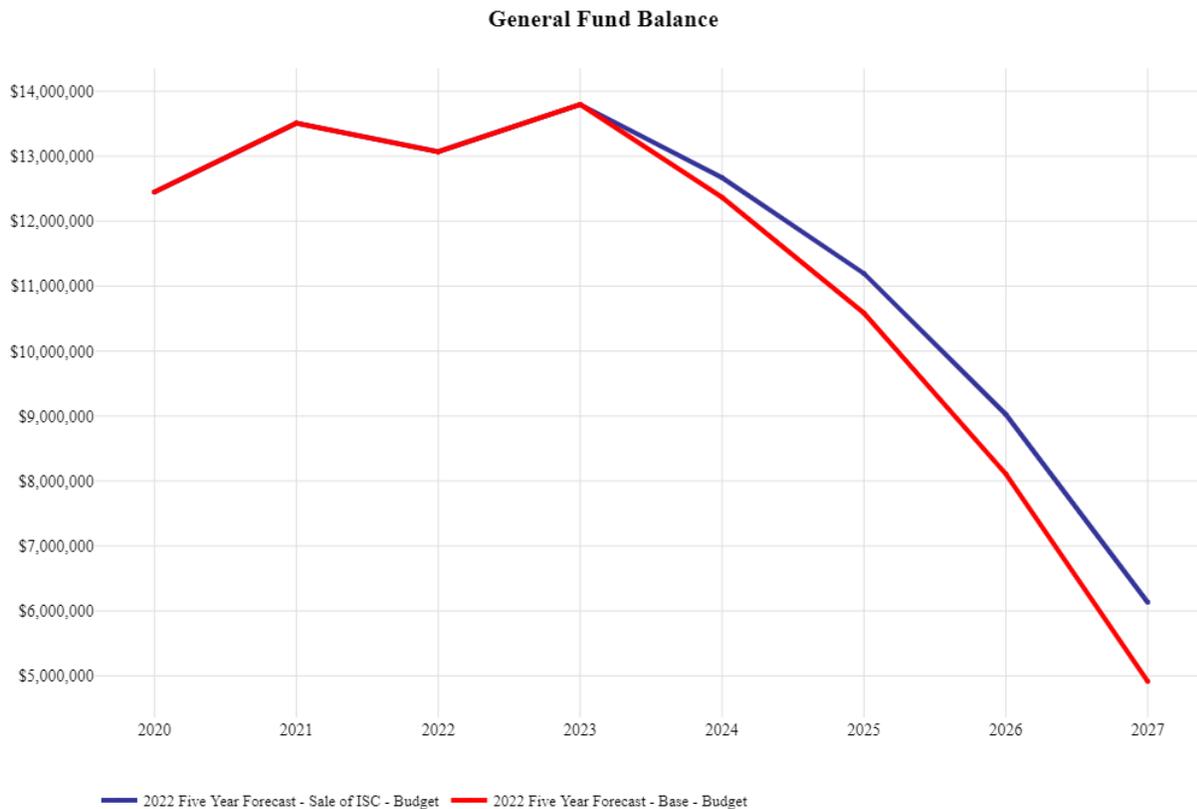
Overall, in this *Base Scenario*, the General Fund's financial position is relatively stable over the next three fiscal years, but then begins to decline. This *Base Scenario* is more favorable than prior versions presented over the past several years, no doubt aided by positive developments at the Sports Complex, the ARPA aid, and the collection of online sales taxes.

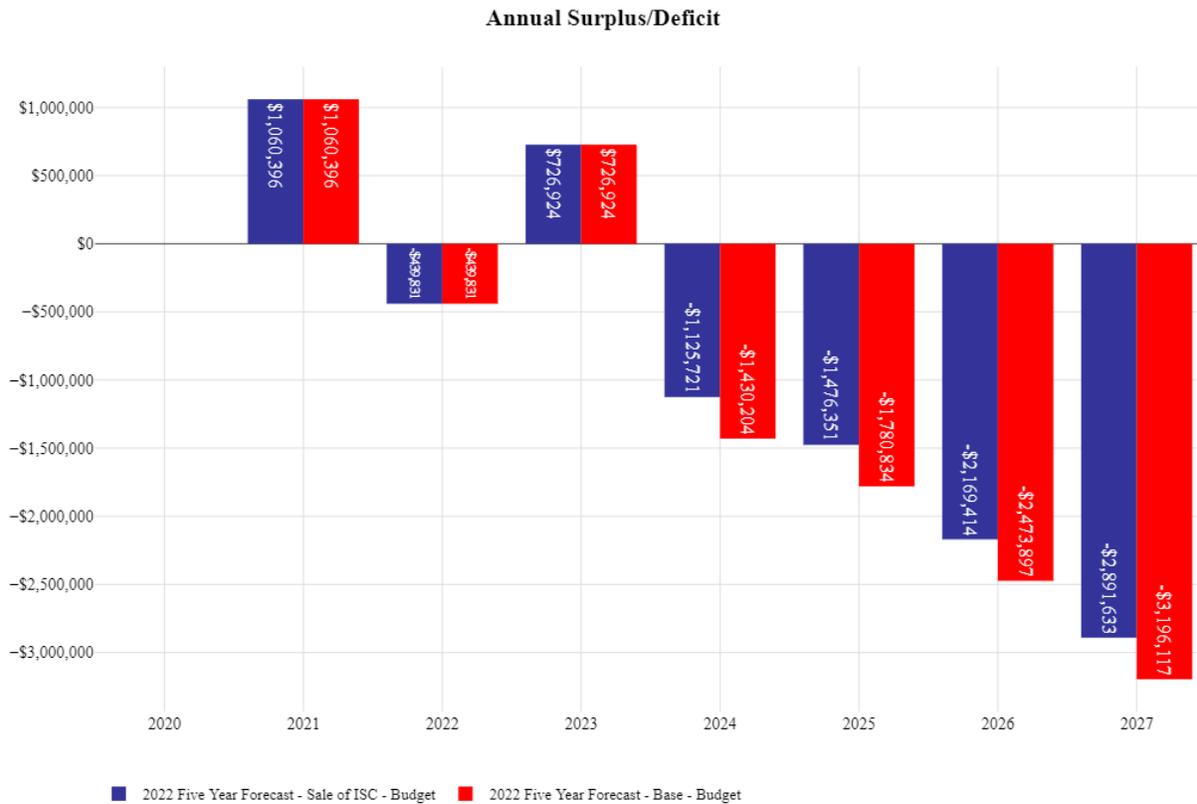
## Alternative Models

### Sale of Indoor Sports Complex

On July 1, 2021, Canlan Sports began an operating lease of the Indoor Sports Complex. This lease was negotiated to include a Canlan purchase option of the entire indoor facility for an amount totaling \$3.75 million. Canlan has an exclusive right to execute this option no later than June 30, 2023. The lump sum amount from the sale could be applied to the existing Sports Complex debt in various ways, but the scenario below contemplates level savings through the Series 2021 maturity in 2030. Revenues from the *Base Scenario* would remain unchanged while operating transfers on the expense side of the budget would fall. It is important to note that the debt service savings would extend to 2030, which is outside the range of the current Financial Plan. Also, a sale of the Indoor Sports Complex would alleviate the Village of future capital improvement costs to the facility totaling an estimated \$4,000,000. The FY 2027 ending fund balance under this scenario is projected to be \$6,132,916 versus \$4,914,984 in the *Base Scenario*, which is an improvement in financial position.

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



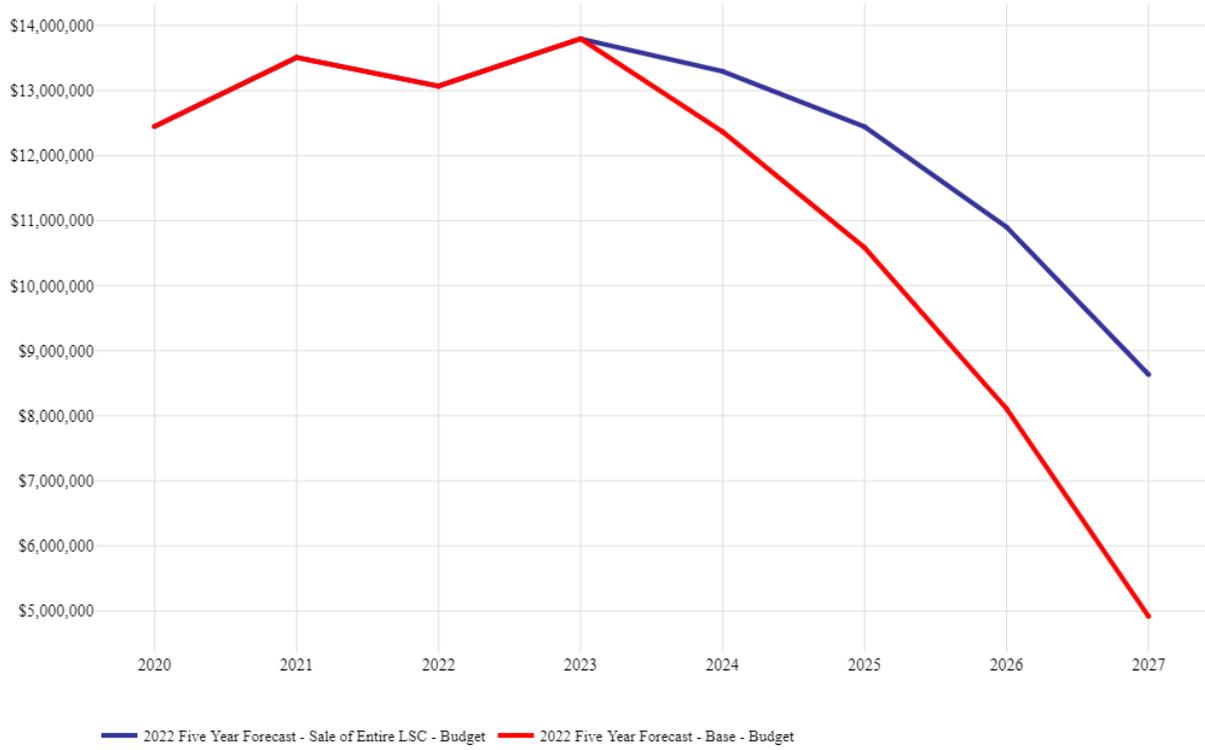


**Sale of Entire Sports Complex Property (ISC, GLC, and FEC)**

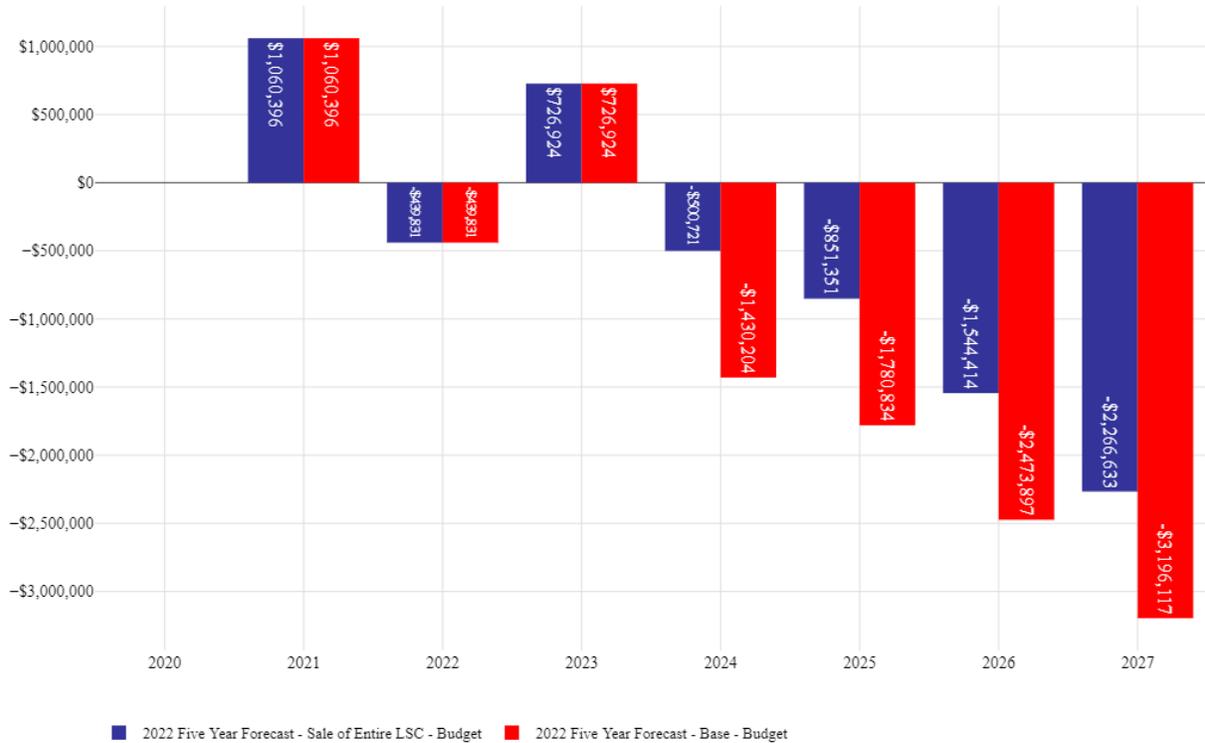
The most favorable scenario with respect to the Libertyville Sports Complex would be a sale of all components of the property, including the Indoor Sports Complex, the Golf Learning Center, and the Family Entertainment Center. As noted above, Canlan Sports has an option to purchase the Indoor Sports Complex. The Golf Learning Center, at the time of this writing, is under contract with Midwest Industrial Funds, and the Family Entertainment Center is currently for sale. Pursuant to prior information, the Village could expect to net approximately \$5 million from the sale of the GLC and FEC. This amount, combined with the \$3.75 million from Canlan’s purchase of the indoor facility would allow the Village to pledge \$8.75 million toward its approximately \$9.3 million (2023 balance) remaining Sports Complex debt service burden. Revenues from the *Base Scenario* would remain unchanged while operating transfers on the expense side of the budget would fall. The FY 2027 ending fund balance under this scenario is projected to be \$8,632,916 versus \$4,914,984 in the *Base Scenario*, which is an improvement in financial position.

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

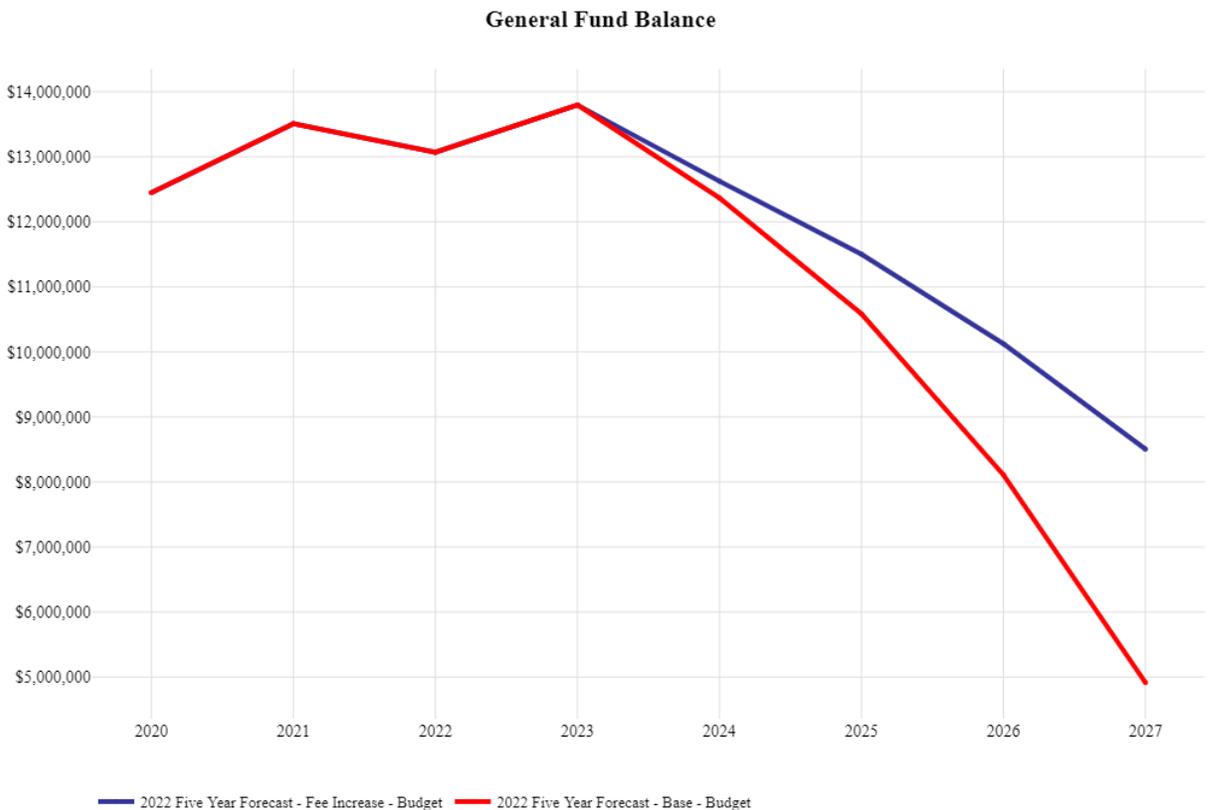


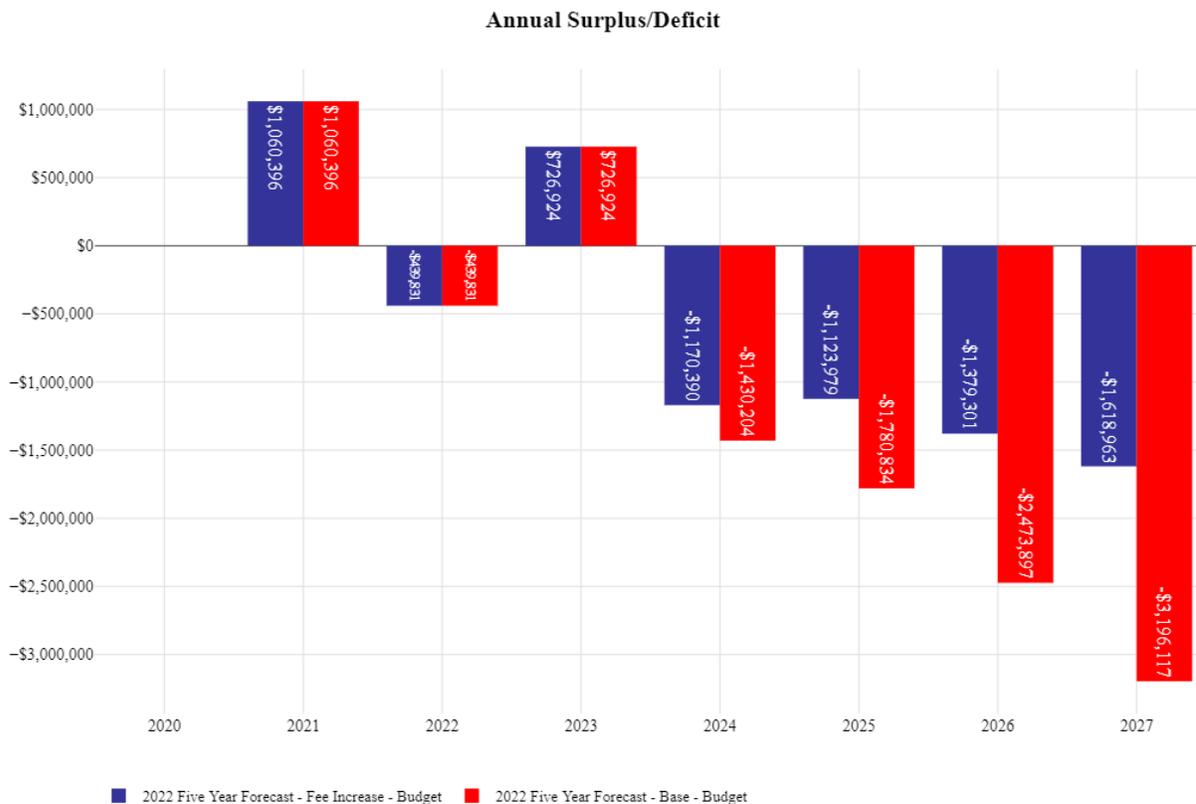
### Increase in Discretionary Service Fees

The Illinois Municipal Code permits the Village fairly broad discretion over setting its fees for items such as building permits and various licenses related to the costs to provide such services. 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, for instance, would likely yield measurable additional revenue for the General Fund; however, these revenues are elastic and tied to the overall health of the housing market. This scenario increases all Village discretionary fees by 10% per year for the duration of the forecast, excepting utility taxes and special public safety contracts. These increases have not yet been benchmarked against fees in other communities and therefore are not being recommended for consideration at this time. However, it is important to illustrate the role that discretionary fees have on the revenue base of the General Fund.

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.

All else, such as sales volume, being equal, the FY 2027 year-end fund balance would be strengthened to \$8,503,404 versus \$4,914,984 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*:





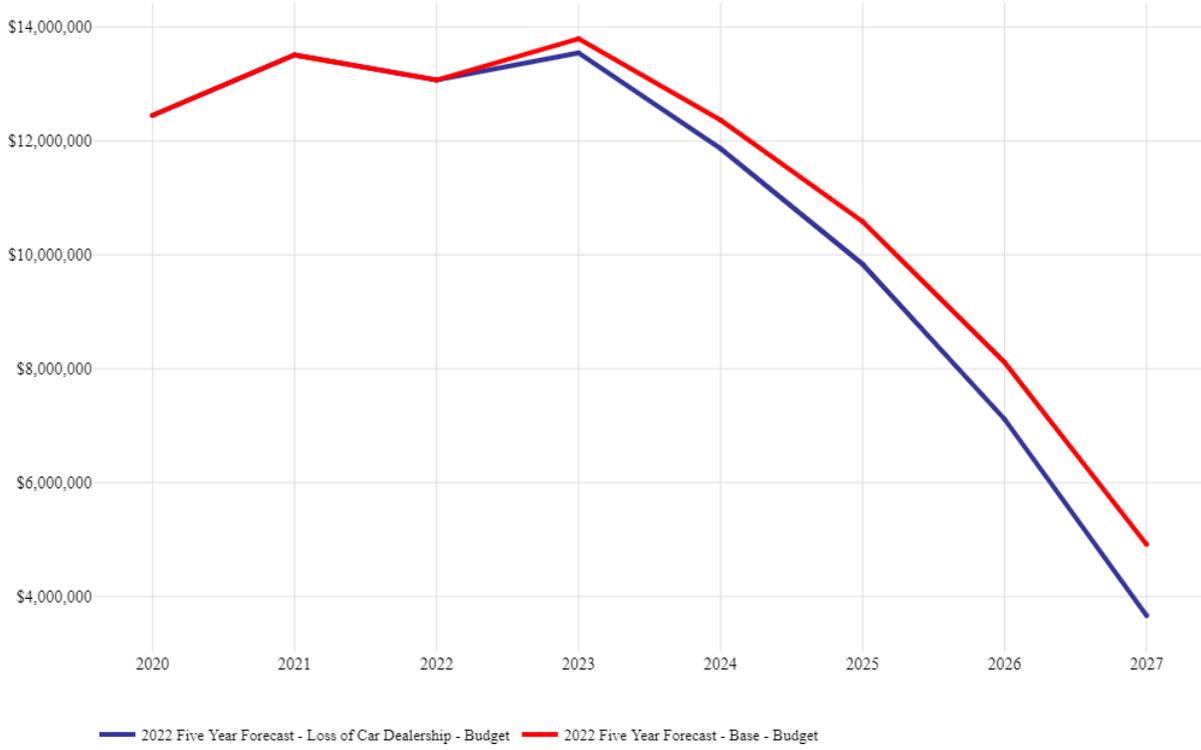
### Loss of a Major Sales Tax Driver

The Village of Libertyville is fortunate to call itself home to a number of car dealerships. Sales tax receipts from vehicle sales constitute nearly 55% 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 net loss of a dealership as early as FY 2023 with all else being held equal would cost the General Fund at least \$1,250,000 over the next five fiscal years. The FY 2027 ending fund balance under this scenario is projected to be \$3,664,984 versus \$4,914,984 in the *Base Scenario*.

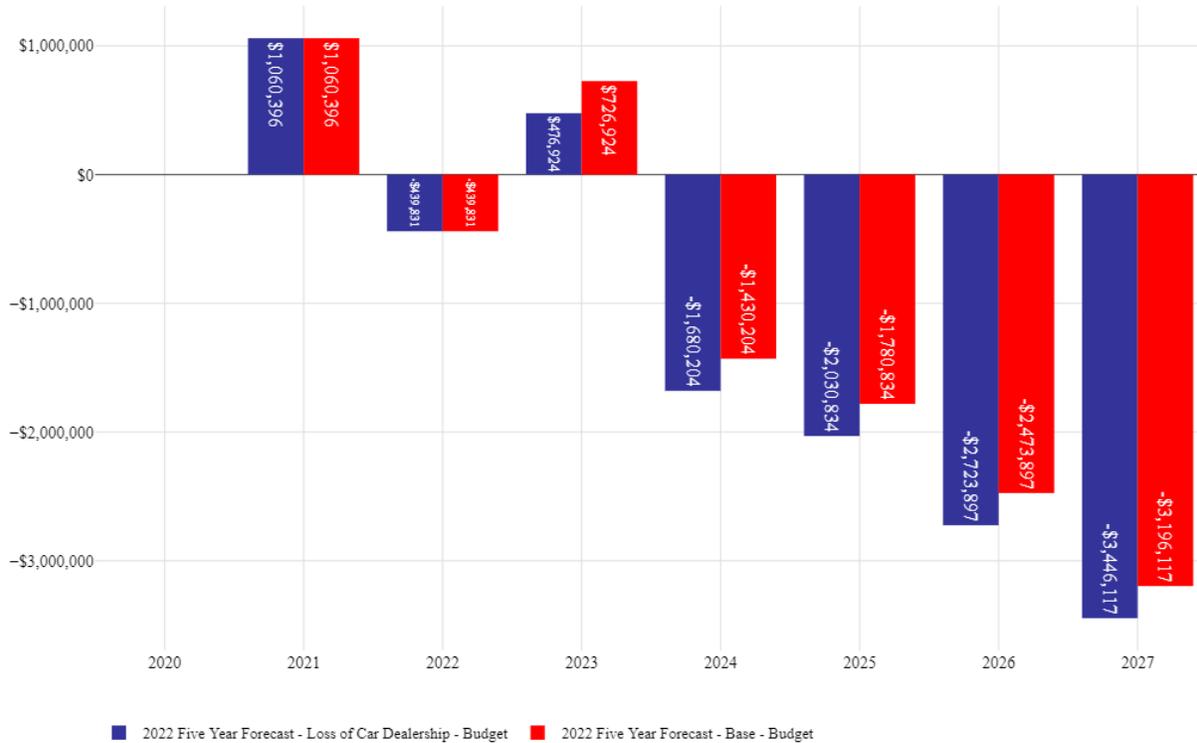
Retaining car dealerships is a significant undertaking nurtured by both the Village and the local dealership community. The Libertyville *Mile of Cars* has proven to be an environment conducive to vehicle sales and popular with customers and dealers alike. However, the auto industry is an evolving market with many variables.

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

### General Fund Balance



### Annual Surplus/Deficit

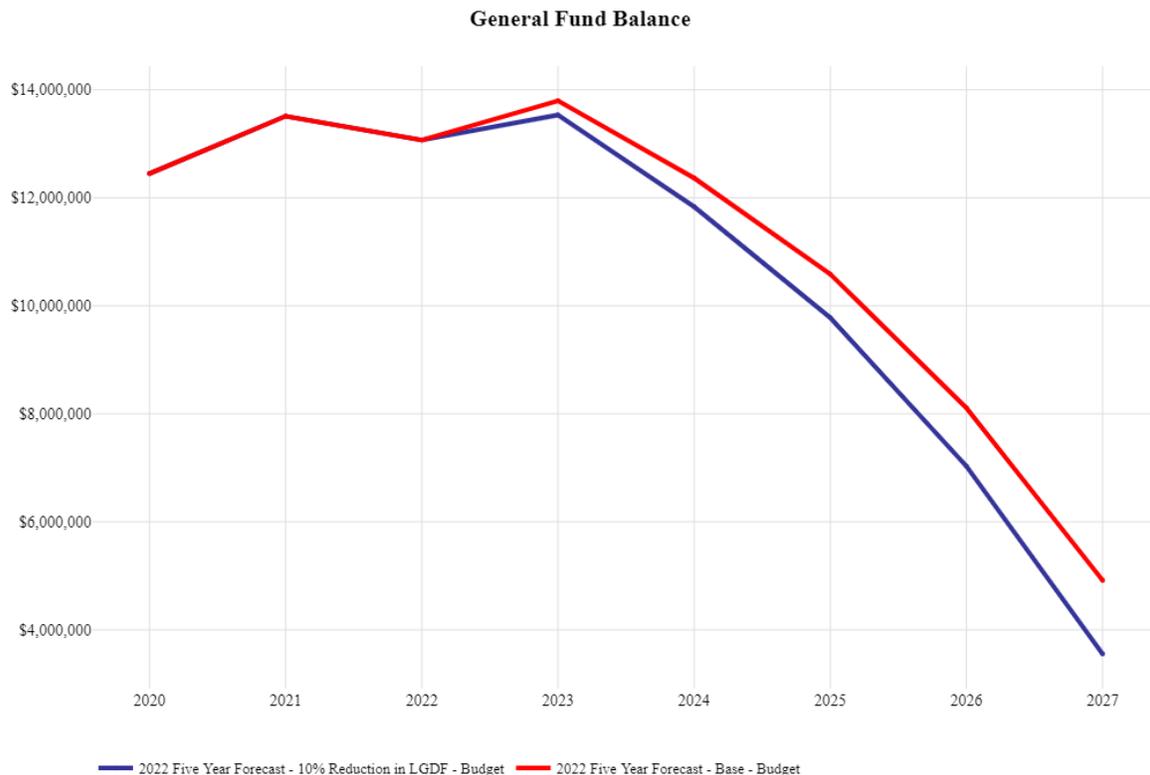


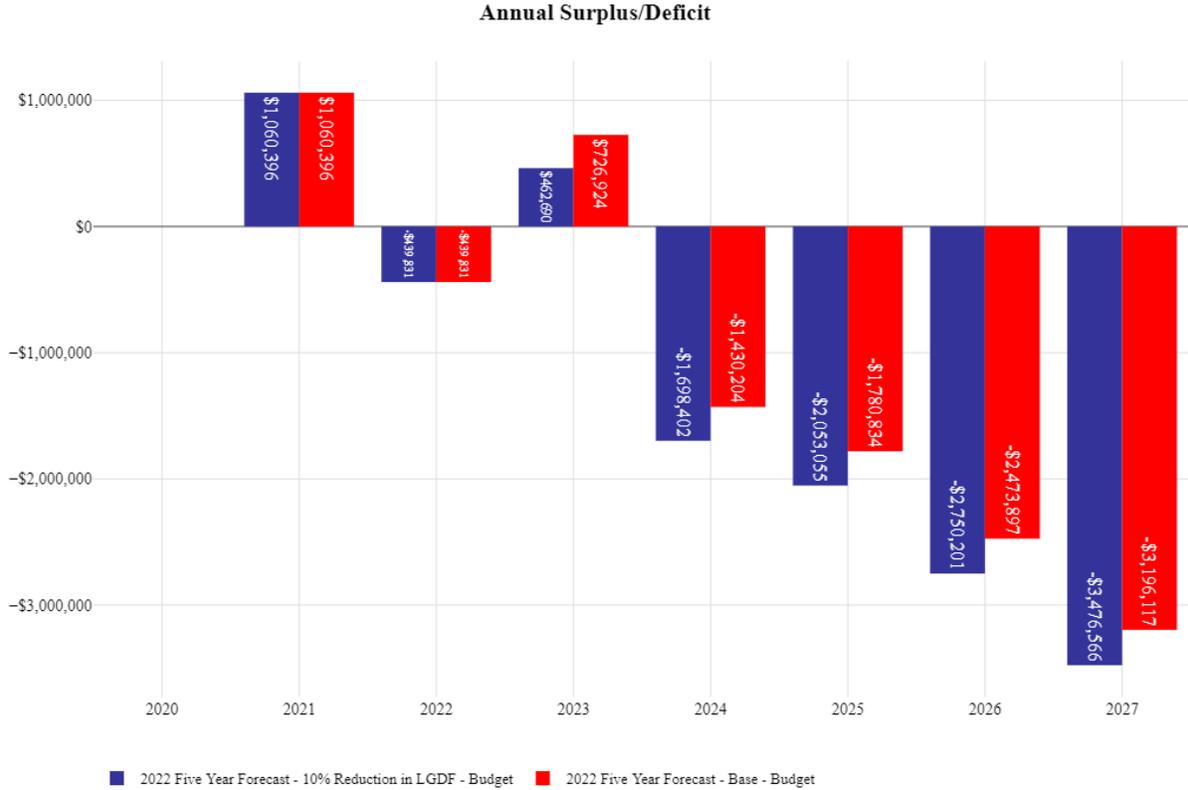
## Reduction in Local Government Distributive Fund Revenues

The Local Government Distributive Fund (LGDF) was established subsequent to the passage of an Illinois income tax in 1969. The Fund was established due to pressure from local leaders on state legislators to share income tax revenues with municipalities in exchange for their support of the law. The LGDF provides state income tax revenues to municipalities on a per capita basis. The Village currently receives approximately \$2.6-\$2.7 million per year from the LGDF.

Through January 2011, the State remitted 10% of income tax receipts to the LGDF. In an effort to address its own budget crises, the State has diminished the amount of income tax receipts available to the LGDF over the past ten years. This was of particular concern when the State permanently raised the income tax rate in 2017, but reduced the amount contributed to the LGDF effectively giving municipalities no access to the new income tax revenue. In recent years, some of this reduction has been restored, but the failure of the State's graduated income tax amendment in 2020 suggests that reductions in LGDF funding may be possible in the future. The Illinois Municipal League (IML) has aggressively lobbied the General Assembly in an effort to protect LGDF revenues.

A 10% reduction in the Village's share of LGDF revenues would have a measurable impact on the health of the General Fund over the forecast period, resulting in a fund balance variation of nearly \$1.4 million. The FY 2027 ending fund balance under this scenario is projected to be \$3,553,578 versus \$4,914,984 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*:



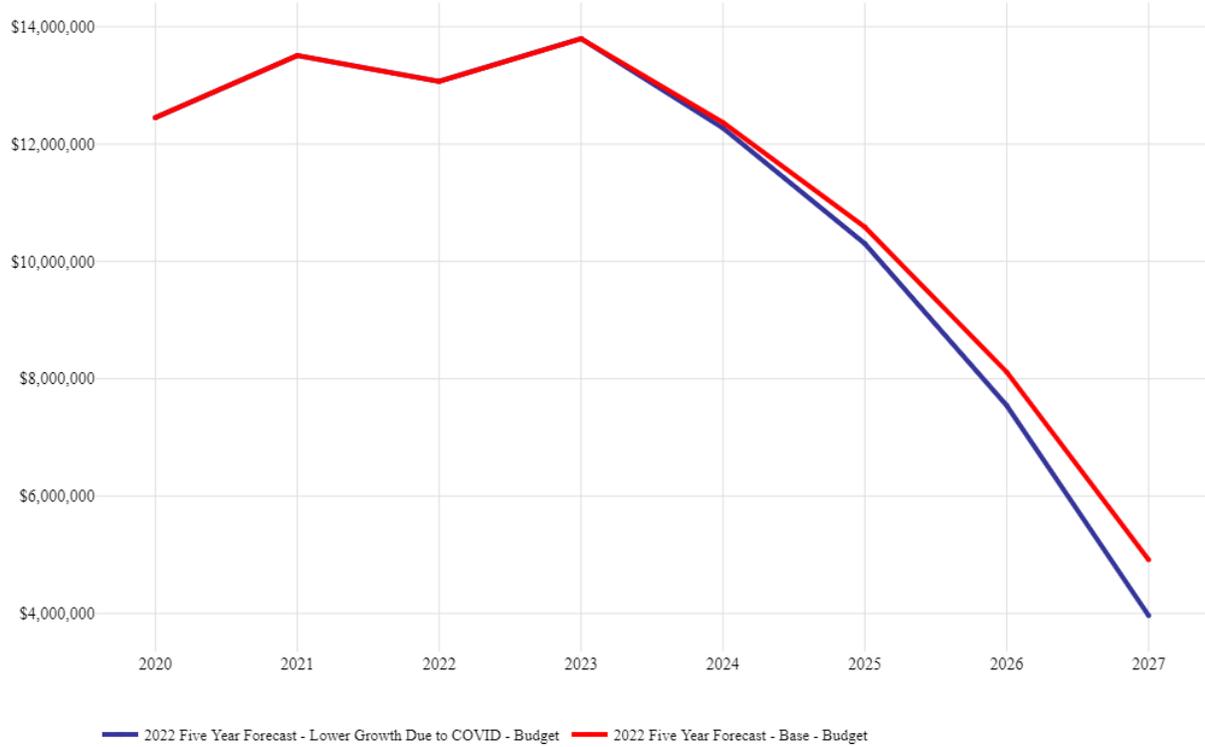


### Lower Revenue Growth Due to COVID-19

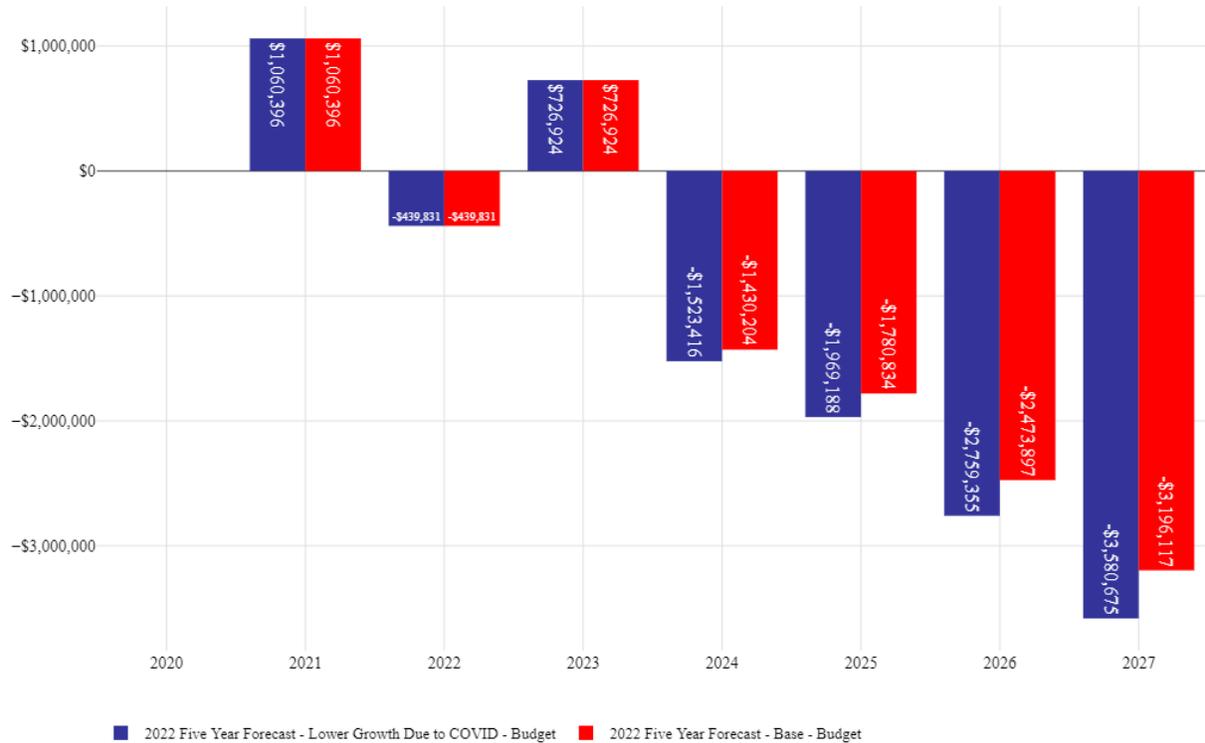
A major focus of last year’s Financial Plan was the type of recovery from the COVID-19 pandemic. As noted earlier, a U-Shaped, V-Shaped, and L-Shaped recovery were contemplated in the financial forecast. To-date, most revenue streams have demonstrated recovery in a U-Shaped or a V-Shaped fashion, which is ideal. However, the pandemic is not over – vaccine hesitancy as well as the emergence of new variants of the SARS-CoV-2 virus continue to threaten the economic recovery. This scenario examines the forecast of the General Fund’s financial position if the recovery from the COVID-19 pandemic is prolonged. In this model, sales tax growth is held at 0.5% annually for the period of the forecast and income tax growth is held at 1.0%.

As evidenced in the forecast, a prolonged recovery would have a measurable impact on the health of the General Fund. Village staff will continue to pay very careful attention to national, state, and local trends and advise the Village Board of any significant findings. Quantitatively, the FY 2027 ending fund balance under this scenario is projected to be \$3,963,402 versus \$4,914,984 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



## Other Funds

### **Libertyville Sports Complex Fund**

The Libertyville Sports Complex Fund was previously included in this Financial Plan. Because the Village is no longer responsible for the costs associated with the Sports Complex operation, such a proforma is no longer necessary. The only meaningful revenues and expenditures associated with the Sports Complex Fund over the next several years are the Canlan lease revenues, minor maintenance expenses, and the annual debt service expense.

### **Stormwater Sewer Fund**

The Village completed a rate study in 2021 that established stormwater sewer utility rates and cost projections. This study identified funding levels for capital and operations required to maintain and improve the Village's stormwater sewer system. The rates and costs associated with the utility were projected out for 15 years. For the first three years of the stormwater utility fee, it is anticipated that bi-monthly stormwater charges will remain at the current level of \$13.00 per ERU and \$13.00 per IDF.

### **Utility Fund**

The Village completed a rate study update in early 2019 to ensure that its water and sanitary sewer rates were adequately structured to offset future capital improvements and operations and maintenance expenses. The study recommended annual rate increases of 3% for water service and 5% for sanitary sewer service for a period of 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 January 31, 2022, projections indicate that the Utility Fund's year-end performance will be substantially in line with the rate study update.

## **VILLAGE OF LIBERTYVILLE 2021 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 a portion of the Village's budget.

The Village's 2021 tax levy will be incorporated in the property tax bills property owners receive in 2022 and will be collected between June and October of 2022. These funds will be used by the Village to fund a portion of the 2022-2023 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 2021 total equalized assessed valuation is expected to increase approximately 0.5%, which should moderate 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 2022-2023 annual budget, the period during which the funds will be used. However, the Village Board and Staff utilize a five-year financial plan that will guide the preparation of the 2022-2023 Village Budget.

The property tax rate is determined by the Lake County Clerk and appears on a property owners 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 2021 Village Tax Levy**

After reviewing three options, the Village Board is considering a 2021 net tax levy in the amount of \$8,809,363 (after abatements) which would include a levy of \$250,000 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 net proposed tax levy represents a 1.39% increase over the extended 2020 Village property tax levy of \$8,688,441. Village staff anticipates that the estimated 2021 levy will result in a property tax rate of 0.685672. The tax levy includes funding for repayment of the voter-approved road bonds that were issued in 2012, 2013, 2014 and 2015 (the 2012 and 2013 issuances were refunded to lower rate securities in 2021).

**TAX LEVY COMPARISON - 2020 & 2021**

FUND	2020 EXTENDED LEVY			2021 PROPOSED		
	LEVY	ABATEMENT	EXTENSION	LEVY	ABATEMENT	EXTENSION
CORPORATE	1,194,748	0	1,194,748	1,230,567	0	1,230,567
FIRE	753,005	0	753,005	753,000	0	753,000
STREETS/BRIDGES*	0	0	0	0	0	0
PARKS	378,011	0	378,011	378,000	0	378,000
RECREATION	378,011	0	378,011	378,000	0	378,000
IMRF/FICA	334,206	0	334,206	334,200	0	334,200
Sub-Total General Fund	3,037,979	0	3,037,979	3,073,767	0	3,073,767
POLICE PENSION	2,084,881	0	2,084,881	2,164,737	0	2,164,737
FIRE PENSION	1,640,990	0	1,640,990	1,659,779	0	1,659,779
Sub-Total Pensions	3,725,871		3,725,871	3,824,516	0	3,824,516
Sub-total General & Pensions	6,763,851	0	6,763,851	6,898,283	0	6,898,283
SRA	194,010	0	194,010	250,000	0	250,000
BONDS(See Below)	4,376,635	2,646,054	1,730,581	3,787,848	2,126,768	1,661,080
GROSS LEVY	11,334,495	2,646,054	8,688,441	10,936,131	2,126,768	8,809,363
NET PROPERTY TAX REVENUE			8,688,441			8,809,363

\* For comparison purposes, the Township levies are combined.

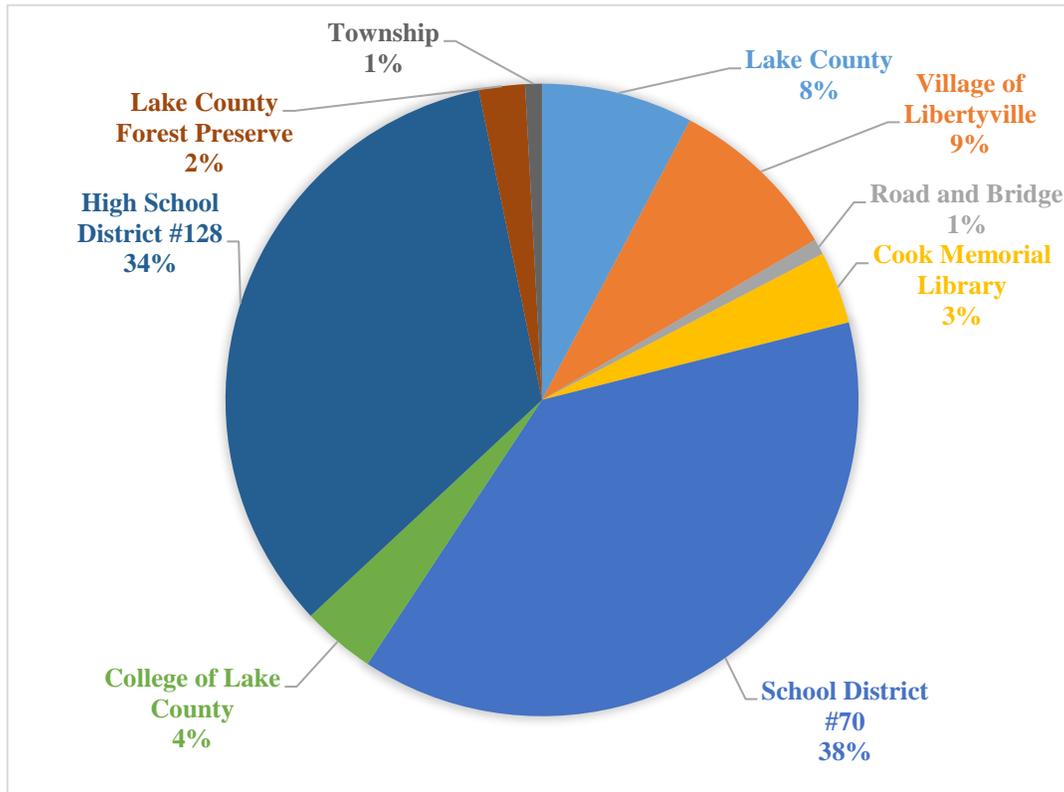
BONDS	2020 Levy	2020 Extended	2021 Levy	2021 Extended
Sports Complex(2010A Refunding)	1,285,255.00	0	0	0
Sports Complex(2010B Taxable Refunding)	335,750.00	0	0	0
Sports Complex(2010C Refunding)	0	0	0	0
Sports Complex(2021 Refunding)	0	0	1,121,355.00	0
Road Bonds (2012A GO Bond)	328,525.00	331,810	0	0
Water/Sewer (2012B Alt Revenue)	266,000.00	0	0	0
Road Bonds (2013A GO Bond)	367,987.50	371,667	0	0
Water/Sewer (2013B Alt Revenue)	307,575.00	0	0	0
Water/Sewer (2014A Alt Revenue)	319,300.00	0	0	0
Road Bonds (2014B GO Bond)	359,250.00	362,843	359,250.00	359,250.00
Road Bonds (2015A GO Bond)	377,380.00	381,154	380,880.00	380,880.00
Water/Sewer (2015B Alt Revenue)	149,312.50	0	463,612.50	0.00
Stormwater/Facilities Limited Tax (2019 GO Limited Tax)	280,300.00	283,103	277,150.00	277,150.00
Road Bonds (2021A GO Refunding)	0	0	643,800.00	643,800.00
Water/Sewer (2021B Alt Revenue)	0	0	541,800.00	0.00
	<u>4,376,635</u>	<u>1,730,581</u>	<u>3,787,848</u>	<u>1,661,080</u>

In attempting to determine the 2021 property tax levy, the Village Board has taken the following items into consideration:

- An increase of approximately 0.5% 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.
- The ongoing financial risk to elastic revenue sources on account of the COVID-19 pandemic.
- Actuarially required increases in contribution levels to the Police and Fire Pension funds.
- 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 2020 tax rates which were paid in calendar year 2021). 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 2020 Village tax levy, the following comparison illustrates the impact of the 2021 levy and the amount of tax a Libertyville property owner will pay to the Village of Libertyville:

**IMPACT ON A LIBERTYVILLE HOMEOWNER**  
 (Assumes a 0.5% increase in the Equalized Assessed Valuation)  
 EAV is Approximately 1/3 Market Value

2020 Home Value	2020 EAV	2020 VILLAGE TAX	2021 Estimated EAV	2021 EST TAX	DOLLAR INCREASE	% CHANGE
\$300,000	\$100,000	\$680	\$100,512	\$685	\$5	0.8%
\$400,000	\$133,333	\$906	\$134,016	\$913	\$7	0.8%
\$500,000	\$166,667	\$1,133	\$167,521	\$1,142	\$9	0.8%
\$600,000	\$200,000	\$1,359	\$201,025	\$1,370	\$11	0.8%

*The proposed 2021 Village tax levy will result in a 0.8% increase to a typical property owner's tax bill for the Village of Libertyville that will be paid in 2022 (does not include schools and other taxing bodies).*

The total CPI allowance under the Property Tax Extension Limitation Law (PTELL) for tax year 2021 (payable in 2022) is 1.4%. An average homeowner in Libertyville is expected to experience a 0.8% increase in the Village portion of their property tax bill, which is 0.6% less than the CPI allowance. The dollar amount percentage change between tax year 2020 and tax year 2021 was held below the CPI due to growth in base EAV, the addition of \$7,401,125 in taxable property (new growth) in the Village, and from savings realized from refinancing road bond debt.

The Village of Libertyville has a favorable tax rate in comparison to surrounding communities. The following table compares Libertyville's 2020 tax rate (taxes paid in 2021) 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 2020 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>
Round Lake Beach	0.763188	0.960461	0.674362	2.398011	<b>\$3,997</b>
Deerfield	0.846139	0.675905	0.580483	2.102527	<b>\$3,504</b>
Mundelein	1.513869	-	0.464143	1.978012	<b>\$3,297</b>
Grayslake	0.559688	0.839718	0.479833	1.879239	<b>\$3,132</b>
Lindenhurst	0.356072	0.770896	0.455174	1.582142	<b>\$2,637</b>
Antioch	0.983897	0.535371	-	1.519268	<b>\$2,532</b>
Lake Forest	1.463775	-	-	1.463775	<b>\$2,440</b>
Highland Park	0.875261	-	0.572337	1.447598	<b>\$2,413</b>
Buffalo Grove	0.903199	-	0.478107	1.381306	<b>\$2,302</b>
Lake Bluff	0.707695	-	0.492169	1.199864	<b>\$2,000</b>
Lincolnshire	0.250003	0.790744	-	1.040747	<b>\$1,735</b>
Vernon Hills	-	0.596093	0.433722	1.029815	<b>\$1,716</b>
<b>Libertyville</b>	<b>0.679725</b>	<b>-</b>	<b>-</b>	<b>0.679725</b>	<b>\$1,133</b>
Gurnee	-	-	0.504175	0.504175	<b>\$840</b>



## **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 - FY 2022-2023 BUDGET**

<u>Department</u>	<u>Position</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>
<b><u>Administration &amp; Finance</u></b>					
	Village Administrator	1	1	1	1
	Deputy Village Administrator	1	1	1	1
	Executive Assistant	1	1	1	1
	Director of Finance	1	1	1	1
	Assistant Director of Finance	1	1	1	1
	Accounting Assistant II	2	2	2	2
	Cashier/Receptionist	1	1	1	1
	Management Analyst	0	0	1	1
<b><u>Administration &amp; Finance</u></b>	<b>TOTAL</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>
<b><u>Community Development</u></b>					
	Director of Community Development	1	1	1	1
	Economic Development Manager	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
<b><u>Community Development</u></b>	<b>TOTAL</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b><u>Public Works</u></b>					
	Director of Public Works	1	1	1	1
	Assistant Director of Public Works	1	1	1	1
	Village Engineer	1	1	1	1
	Senior Project Engineer	1	1	1	1
	Project Engineer	1	1	1	1
	Project Manager	0	0	1	1
	Engineering Technician	1	1	1	1
	Facility Manager	1	1	1	1
	Management Analyst	1	1	0	0
	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	14	14	14	14
	Supervisor	3	3	3	3
	Water System Operator	3	3	3	3
	Equipment Mechanic 1	1	1	1	1
	<i>SUB-TOTAL</i>	<i>33</i>	<i>33</i>	<i>33</i>	<i>33</i>
<b><u>Fleet Services</u></b>					
	Supervisor	1	1	1	1
	Equipment Mechanic 2	2	2	2	2
	Equipment Mechanic 1	0	0	0	0
	<i>SUB-TOTAL</i>	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>

**FULL TIME POSITIONS - FY 2022-2023 BUDGET**

<u>Department</u>	<u>Position</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>
<b><u>Wastewater Treatment Plant</u></b>					
	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	1	1	1	2
	Wastewater Operator Assistant	0	0	0	0
	<i>SUB-TOTAL</i>	<u>4</u>	<u>4</u>	<u>4</u>	<u>5</u>
<b><u>Public Works</u></b>					
	<b>TOTAL</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>41</b>
<b><u>Police Department</u></b>					
	Police Chief	1	1	1	1
	Deputy Police Chief	1	1	2	2
	Administrative Assistant II	1	1	1	0
	Administrative Services Coordinator	0	0	0	1
	Police Support Services Manager	1	1	1	1
	Police Records Assistant	3	3	3	3
	Police Lieutenant	4	4	3	3
	Police Sergeant	4	4	4	4
	Police Officers	30	30	30	30
	Police Officers (Transitional)	0	0	0	1
	Community Service Officers	2	3	2	2
<b><u>Police Department</u></b>					
	<b>TOTAL</b>	<b>47</b>	<b>48</b>	<b>47</b>	<b>48</b>
<b><u>Fire Department</u></b>					
	Fire Chief	1	1	1	1
	Deputy Fire Chief	1	1	1	1
	Assistant Fire Chief	4	3	3	3
	Administrative Assistant I	1	1	1	1
	Fire Lieutenant	9	10	10	10
	Firefighter/Paramedic	27	27	27	27
<b><u>Fire Department</u></b>					
	<b>TOTAL</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>
<b><u>Recreation</u></b>					
	Director of Recreation	1	1	0	0
	Recreation Manager	2	2	1	1
	Recreation & SC Business Manager	1	1	0	0
	Recreation Supervisor	2	2	1	1
	Recreation Specialist	0	0	1	1
	Administrative Assistant I	1	1	0	0
<b><u>Recreation</u></b>					
	<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>3</b>	<b>3</b>
<b><u>TOTAL OF ALL FULL TIME POSITIONS</u></b>					
		<b>156</b>	<b>157</b>	<b>153</b>	<b>155</b>

**VILLAGE OF LIBERTYVILLE**  
**CLASSIFICATION & COMPENSATION PLAN**  
**FY 2022-2023**

<b>Collective Bargaining Units</b>	<i>Start</i>	<u><b>Range</b></u>	<i>Top</i>
		<i>Mid</i>	
<u>Fire Union</u>			
Firefighter/Paramedic	\$69,294 -	\$90,985 -	\$112,676
Lieutenant/Paramedic	\$113,323 -	\$122,369 -	\$131,414
Lieutenant/Paramedic (Over 20 Years)	\$114,309 -	\$122,862 -	\$131,414
<u>Police Patrol Union</u>			
Patrol Officer		Contract Pending	
<u>Police Sergeant Union</u>			
Police Sergeant		Contract Pending	
<u>Public Works Union</u>			
Maintenance Technician	\$51,408.11 -	\$62,023.21 -	\$72,638.31
Equipment Mechanic I	\$61,107.73 -	\$73,725.68 -	\$86,343.62
Equipment Mechanic II	\$64,199.54 -	\$77,455.91 -	\$90,712.27
Water System Operator	\$61,107.73 -	\$73,725.68 -	\$86,343.62
Supervisor	\$71,917.26 -	\$86,767.24 -	\$101,617.21
<b>Administrative &amp; Services</b>			
	<i>Start</i>	<u><b>Range</b></u>	<i>Top</i>
		<i>Mid</i>	
<u>Grade A1</u>			
Cashier/Receptionist	\$42,871 -	\$53,588 -	\$64,306
<u>Grade A2</u>			
Accounting Assistant I	\$47,549 -	\$59,543 -	\$71,322
Police Records Assistant			
<u>Grade A3</u>			
Accounting Assistant II	\$49,519 -	\$61,899 -	\$74,278
Administrative Assistant I			
Community Service Officer			
Permit Clerk			
Recreation Specialist			

**VILLAGE OF LIBERTYVILLE  
CLASSIFICATION & COMPENSATION PLAN  
FY 2022-2023**

<u>Grade A4</u> Administrative Assistant II Administrative Services Coordinator	\$51,978 -	\$64,973 -	\$77,967
<u>Grade A5</u> Executive Assistant	\$58,415 -	\$73,020 -	\$87,624
<b>Technicians &amp; Trades</b>		<b><u>Range</u></b>	
	<i>Start</i>	<i>Mid</i>	<i>Top</i>
<u>Grade T1</u> Wastewater Operator Assistant	\$47,549 -	\$59,543 -	\$71,322
<u>Grade T2</u> Wastewater Treatment Plant Operator I	\$62,130 -	\$77,663 -	\$93,195
<u>Grade T3</u> Building & Compliance Inspector Electrical Inspector Engineering Technician Plumbing & Mechanical Inspector Wastewater Equipment Technician Wastewater Treatment Plant Operator II	\$69,034 -	\$86,293 -	\$103,551
<b>Professional</b>		<b><u>Range</u></b>	
	<i>Start</i>	<i>Mid</i>	<i>Top</i>
<u>Grade P1</u> Associate Planner	\$67,254 -	\$84,068 -	\$100,882
<u>Grade P2</u> Plan Reviewer Project Engineer Senior Planner	\$73,172 -	\$91,467 -	\$109,760
<u>Grade P3</u> Project Manager	\$82,684 -	\$103,357 -	\$124,027
<u>Grade P4</u> Senior Project Engineer	\$89,298 -	\$111,622 -	\$139,528
<b>Management</b>		<b><u>Range</u></b>	
	<i>Start</i>	<i>Mid</i>	<i>Top</i>
<u>Grade M1</u> Recreation Supervisor	\$53,297 -	\$69,286 -	\$85,274

**VILLAGE OF LIBERTYVILLE  
CLASSIFICATION & COMPENSATION PLAN  
FY 2022-2023**

<u>Grade M2</u>	\$67,542 -	\$87,804 -	\$108,066
Assistant Director of Public Works			
Facility Manager			
Management Analyst			
Police Support Services Manager			
Recreation Manager			
 <u>Grade M3</u>	 \$81,787 -	 \$106,323 -	 \$130,858
Assistant Finance Director			
Wastewater Treatment Plant Superintendent			
Superintendent of Public Works			
 <u>Grade M4</u>	 \$87,234 -	 \$113,404 -	 \$139,575
Building Commissioner			
Deputy Director of Public Works			
 <u>Grade M5</u>	 \$91,936 -	 \$117,529 -	 \$147,097
Assistant Fire Chief			
Police Lieutenant			
 <u>Grade M6</u>	 \$101,581 -	 \$132,054 -	 \$162,528
Deputy Police Chief			
Deputy Fire Chief			
Economic Development Manager			
Village Engineer			
 <b>Executives</b>		<b><u>Range</u></b>	
	<i>Start</i>	<i>Mid</i>	<i>Top</i>
 <u>Grade D1</u>	 \$102,550 -	 \$143,570 -	 \$191,427
Director of Community Development			
Director of Finance			
Director of Public Works			
Director of Recreation			
Fire Chief			
Police Chief			
 <u>Grade D2</u>	 \$123,061 -	 \$159,979 -	 \$207,972
Deputy Village Administrator			
 <u>Grade D3</u>	 \$162,115 -	 \$196,854 -	 \$231,592
Village Administrator			

## Village of Libertyville Part-Time Pay Scale - FY 2022-2023

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

Position	Hourly Pay Range (5/1/2022-12/31/2022)	Hourly Pay Range (1/1/2023-4/30/2023)
Accounting Assistant	\$15.00-\$30.00	\$15.00-\$30.00
Camp Counselor	\$12.00-\$15.75	\$13.00-\$16.75
Camp Supervisors	\$12.00-\$19.25	\$13.00-\$20.25
Communications Specialist	\$15.00-\$30.00	\$15.00-\$30.00
Community Service Officer (CSO)	\$15.00-\$30.00	\$15.00-\$30.00
Concessions Attendant	\$12.00-\$15.75	\$13.00-\$16.75
Concessions Leader	\$12.00-\$18.75	\$13.00-\$19.75
Crossing Guard	\$14.00-\$18.00	\$14.00-\$18.00
Dance Teacher	\$12.00-\$40.00	\$13.00-\$40.00
Facilities Assistant	\$12.00-\$40.00	\$13.00-\$40.00
Fire Inspector	\$12.00-\$40.00	\$13.00-\$40.00
Fitness Instructors	\$12.00-\$40.00	\$13.00-\$40.00
Human Resources Coordinator	\$20.00-\$35.00	\$20.00-\$35.00
Intern	\$12.00-\$25.00	\$13.00-\$26.00
Manager-on-Duty	\$12.00-\$19.25	\$13.00-\$20.25
Office Assistant	\$15.00-\$30.00	\$15.00-\$30.00
Pool Attendant	\$12.00-\$15.75	\$13.00-\$16.75
Pool Lifeguard	\$12.00-\$15.75	\$13.00-\$16.75
Preschool Teacher	\$12.00-\$18.75	\$13.00-\$19.75
Recreation Instructors	\$12.00-\$40.00	\$13.00-\$40.00
Recreation Department Director	\$40.00-\$100.00	\$40.00-\$100.00
Recreation Program Leader	\$12.00-\$19.25	\$13.00-\$20.25
Seasonal Laborers	\$12.00-\$15.75	\$13.00-\$16.75
Swim Lesson Instructor	\$12.00-\$19.25	\$13.00-\$20.25
Swim Team Leader/Coach	\$12.00-\$30.00	\$13.00-\$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 \$9.25 per hour between 5/1/2022 and 12/31/2022 and \$10.50 per hour between 1/1/2023 and 4/30/2023.**

**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 P4	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	Vehicle Replacement Fund
<b>Executive Staff:</b>						
Village Administrator	65%	20%	10%	5%		
Deputy Village Administrator	70%	20%	10%			
Finance Director	70%	15%	10%	5%		
Fire Chief	100%					
Police Chief	100%					
Community Development Director	100%					
Public Works Director	15%	75%	10%			
<b>Administration Department Staff:</b>						
Executive Assistant	100%					
<b>Finance Department Staff:</b>						
Assistant Finance Director	50%	50%				
Accounting Assistant II	60%	40%				
Accounting Assistant II	30%	70%				
Cashier/Receptionist	60%	40%				
<b>Community Development Department Staff:</b>						
<b>Recreation Department Staff:</b>						
Recreation Manager	100%					
Recreation Supervisor	100%					
Recreation Specialist	100%					
<b>Public Works Department Staff:</b>						
Village Engineer	50%	40%	10%			
Senior Project Engineer		25%	75%			
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%				
<b>Fire Department Staff:</b>						
<b>Police Department Staff, except:</b>						
Community Service Officers	85%				15%	
Records Assistants	90%				10%	



**VILLAGE OF LIBERTYVILLE**  
***CAPITAL IMPROVEMENT PROJECT SUMMARY***

The Village of Libertyville adopted a comprehensive Capital Improvement Plan (CIP) in 2019. The CIP, reexamined 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 FY 2022-2023.

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 2022-2023**

Bridges	\$220,000
Buildings	\$874,419
Equipment: Computers	\$188,759
Equipment: Miscellaneous	\$257,000
Park Improvements	\$2,293,581
Parking	\$845,000
Sanitary Sewer	\$1,475,000
Storm Sewer/Drainage	\$13,384,825
Street Paving	\$525,000
Street Reconstruction	\$1,901,279
Streetscape	\$387,500
Vehicles	\$931,000
Wastewater	\$1,070,000
Water Distribution	\$2,605,000
<b>TOTAL</b>	<b><u>\$26,958,363</u></b>

**Capital Expenditures by Fund – Fiscal Year 2022-2023**

Commuter Parking Fund	\$845,000
Hotel/Motel Tax Fund	\$156,642
Motor Fuel Tax Fund	\$1,666,279
Park Improvement Fund	\$1,619,650
Project Fund	\$1,367,500
Public Building Improvement Fund	\$752,777
Stormwater Sewer Fund	\$14,058,756
Technology Enhancements for Police and Fire Fund	\$100,714
Technology Equipment and Replacement Service Fund	\$88,045
TIF Fund	\$0
Utility Fund	\$5,150,000
Vehicle Maintenance and Replacement Service Fund	\$1,153,000
<b>TOTAL</b>	<b><u>\$26,958,363</u></b>



## Village of Libertyville List of Capital Projects Fiscal Year 2022-2023

Fund	Project Number	Project Name	Project Type	Cost
<b>Commuter Parking Fund</b>				
	CD-INF-001	Downtown Metra Parking Lot	New Project	\$370,000
	PW-INF-001	Commuter Parking Maintenance	Annual Program	\$25,000
	PW-INF-005	Prairie Crossing Train Station North Parking Lot	New Project	\$450,000
<b>Fund Total</b>				<b>\$845,000</b>
<b>Hotel/Motel Tax Fund</b>				
	PW-FAC-007	Adler Center - Wood Window Frames	New Project	\$47,642
	PW-FAC-010	Civic Center - Elevator Cylinder	New Project	\$32,000
	PW-FAC-011	Civic Center - Elevator Hydraulic Pumps	New Project	\$77,000
<b>Fund Total</b>				<b>\$156,642</b>
<b>Motor Fuel Tax Fund</b>				
	PW-ST-006	Road Program - MFT Portion	Annual Program	\$500,000
	PW-ST-007	Rockland Road Reconstruction	Continuing Project	\$500,000
	PW-ST-008	Rockland Road Bridge Replacement	Continuing Project	\$220,000
	PW-ST-010	Road Program - Rebuild Illinois Portion	Annual Program	\$446,279
<b>Fund Total</b>				<b>\$1,666,279</b>
<b>Park Improvement Fund</b>				
	ADM-PMP-002	Nicholas-Dowden Site Improvements (Shared with Stormwater)	Continuing Project	\$840,150
	ADM-PMP-003	Greentree Site Improvements	Continuing Project	\$172,000
	PW-PARKS-004	Pool MEP Action Plan	New Project	\$350,000
	PW-PARKS-005	Riverside Park Tennis Court Surfacing	New Project	\$57,500
	PW-PARKS-006	Charles Brown Parking Lot Resurfacing	Continuing Project	\$200,000
<b>Fund Total</b>				<b>\$1,619,650</b>
<b>Project Fund</b>				
	CD-SC-002	Peterson Road Streetscaping	Continuing Project	\$60,000
	CD-SC-003	Streetscape Eval., Directories & Wayfinding	Continuing Project	\$37,500
	CD-SC-005	Corridor Studies - Milwaukee/Park	Continuing Project	\$35,000
	CD-SC-006	Village Gateway Signage	New Project	\$25,000
	CD-SC-007	South Milwaukee Avenue Business Banners	New Project	\$30,000
	PW-SDW-001	Downtown Crosswalk Repairs	Annual Program	\$35,000
	PW-SDW-002	Sidewalk Replacement	Annual Program	\$200,000
	PW-ST-001	Crack Sealing (by Contract)	Annual Program	\$35,000
	PW-ST-002	Pavement Patching	Annual Program	\$350,000
	PW-ST-003	Road Program - Project Fund Portion	Annual Program	\$100,000
	PW-ST-004	Thermoplastic Pavement Marking	Annual Program	\$40,000
	PW-ST-005	Streetlight Replacements	Annual Program	\$200,000
	PW-ST-011	Maple/Milwaukee Crosswalk Evaluation Study	New Project	\$25,000
	PW-ST-013	Pavement Rejuvenation Program	Annual Program	\$30,000
	PW-ST-014	Pre-Storm Deicer Initiative - Equipment	New Project	\$50,000
	PW-ST-015	Wisconsin Central Quiet Zone Improvements	New Project	\$65,000
	PW-ST-016	Bike Path Improvement Program	Annual Program	\$50,000
<b>Fund Total</b>				<b>\$1,367,500</b>
<b>Public Building Improvement Fund</b>				
	ADM-FAC-002	Roof Assembly, Asphalt Shingles - Village Hall	New Project	\$33,612
	ADM-FAC-008	Village Hall Board Room Chair Replacement	New Project	\$35,000
	FD-FAC-001	Fire Station HVAC Replacement Program	Annual Program	\$23,000
	FD-FAC-005	Roof Repair/Replacement - Fire Station 1	Continuing Project	\$50,000
	FD-FAC-011	Concrete Pad Replacement, Fire Station 1 Rear	New Project	\$55,000
	PD-FAC-001	Schertz Building Reconfiguration - Police	Continuing Project	\$200,000
	PW-FAC-004	600 North Avenue - Roof Replacement	New Project	\$268,000
	PW-FAC-019	544 North Ave - Garage Operators/Door Replacement	New Project	\$88,165
<b>Fund Total</b>				<b>\$752,777</b>
<b>Stormwater Sewer Fund</b>				
	ADM-PMP-002	Nicholas-Dowden Site Improvements (Shared with Park Improvement)	Continuing Project	\$673,931
	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



## Village of Libertyville List of Capital Projects Fiscal Year 2022-2023

Fund	Project Number	Project Name	Project Type	Cost
	PW-SW-006	Charles Brown Reservoir Annual Maintenance	Annual Program	\$25,000
	PW-SW-007	MSWMP - Rockland Road	Continuing Project	\$2,935,150
	PW-SW-008	MSWMP - Burdick & Ames	Continuing Project	\$10,099,675
<b>Fund Total</b>				<b>\$14,058,756</b>
<b>Technology Enhancements for Police and Fire Fund</b>				
	PD-IT-002	Squad Car - Video Camera System	Annual Program	\$23,220
	PD-IT-004	Body Worn Camera System	Annual Program	\$77,494
<b>Fund Total</b>				<b>\$100,714</b>
<b>Technology Equipment and Replacement Service Fund</b>				
	ADM-IT-003	Annual Hardware Replacement	Annual Program	\$68,045
	ADM-IT-008	Phone System Replacement	Annual Program	\$20,000
<b>Fund Total</b>				<b>\$88,045</b>
<b>Utility Fund</b>				
	PW-SS-001	High School Lift Station - Eng. & Construction	Continuing Project	\$700,000
	PW-SS-002	Emergency Generator at Lift Station (TBD)	New Project	\$175,000
	PW-SS-005	Annual Sewer Televising Inspection	Annual Program	\$100,000
	PW-SS-006	Lining and Point Repairs Construction	Annual Program	\$300,000
	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	\$2,000,000
	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-019	Tiffany Lane Pressure Reducing Valve	New Project	\$50,000
	PW-WATER-020	Red Top Reservoir Improvements	New Project	\$75,000
	PW-WATER-021	Emergency Generator - Canterbury Booster Station	New Project	\$60,000
	PW-WATER-022	SCADA Water Distribution System Radio Replacements	New Project	\$100,000
	PW-WATER-024	Cla-Val Rehabilitation and Replacements	New Project	\$150,000
	PW-WWTP-006	Screen & Grit Bldg. - Electrical System	Continuing Project	\$20,000
	PW-WWTP-007	Screen & Grit Bldg. - Headworks Screen	Continuing Project	\$20,000
	PW-WWTP-008	Screen & Grit Bldg. - Grit Collector	Continuing Project	\$20,000
	PW-WWTP-009	Control Bldg. - Electrical System	New Project	\$35,000
	PW-WWTP-010	Control Bldg. - Turbo Blowers	Continuing Project	\$650,000
	PW-WWTP-033	BNR Process Fermentation Tank at WWTP	New Project	\$50,000
	PW-WWTP-034	Digester Complex - Boiler and Flare System	New Project	\$275,000
<b>Fund Total</b>				<b>\$5,150,000</b>
<b>Vehicle Maintenance and Replacement Service Fund</b>				
	FD-EQU-001	Rescue Air Bag Kits	New Project	\$32,000
	FD-EQU-003	Surface-Supplied Air Dive Equipment	New Project	\$25,000
	FD-FLEET-004	Ambulance Replacement - A463	New Project	\$350,000
	PD-FLEET-001	Police Interceptors	Annual Program	\$165,000
	PD-FLEET-002	CSO Vehicles	Continuing Project	\$40,000
	PD-FLEET-003	Squad #20 - Administrative Vehicle (PD)	New Project	\$46,000
	PW-FLEET-001	Unit 303 - Ford F350	New Project	\$75,000
	PW-FLEET-008	Unit 321 - International 7400	New Project	\$215,000
	PW-FLEET-014	Unit 309 - Ford F150 Utility Truck	New Project	\$40,000
	PW-FLEET-015	Petro Vend Fuel Site Controller	New Project	\$55,000
	PW-FLEET-016	Unit 324 - Equipment	New Project	\$70,000
	PW-FLEET-022	Mini Skid Steer with Log Grapple	New Project	\$40,000
<b>Fund Total</b>				<b>\$1,153,000</b>
<b>FY 2022-2023 Total</b>				<b>\$26,958,363</b>

Village of Libertyville, Illinois

Capital Plan

2022 thru 2027



SOURCES AND USES OF FUNDS

Source	Estimated 2022	2023	2024	2025	2026	2027
<b>Non-Home Rule Sales Tax Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$1,144,021	\$1,866,007	\$712,993	\$516,729	\$202,945	\$222,129
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Loan Repayment from Stormwater Sewer Fund	88,403	88,403	88,403	88,403	88,403	0
Non-Home Rule Sales Tax Receipts	3,200,250	3,200,250	3,248,000	3,296,720	3,346,171	3,396,363
<i>Total</i>	3,288,653	3,288,653	3,336,403	3,385,123	3,434,574	3,396,363
<b>Total Revenues and Other Fund Sources</b>	3,288,653	3,288,653	3,336,403	3,385,123	3,434,574	3,396,363
<b>Total Funds Available</b>	<b>4,432,674</b>	<b>5,154,660</b>	<b>4,049,396</b>	<b>3,901,852</b>	<b>3,637,519</b>	<b>3,618,492</b>
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<i>Administration &amp; Finance</i>						
Placeholder for NHR Sales Tax	ADM-NHR-001	0	0	0	0	0
<i>Total</i>	0	0	0	0	0	0
<i>Other Uses</i>						
Places for Eating Tax Replacement	(1,066,667)	(1,066,667)	(1,082,667)	(1,098,907)	(1,115,390)	(1,132,121)
Transfer to Commuter Parking Fund	0	(500,000)	0	0	0	0
Transfer to Hotel/Motel Tax Fund	0	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Transfer to Park Improvement Fund	(350,000)	(1,500,000)	(750,000)	(750,000)	(350,000)	(750,000)
Transfer to Project Fund	(800,000)	(400,000)	(900,000)	(900,000)	(900,000)	(700,000)
Transfer to Public Building Improvement Fund	(200,000)	(350,000)	(400,000)	(500,000)	(600,000)	(600,000)
Transfer to TEPF	0	(300,000)	(225,000)	(225,000)	(225,000)	(250,000)
Transfer to TERF	(150,000)	(250,000)	(100,000)	(150,000)	(150,000)	(100,000)
<i>Total</i>	(2,566,667)	(4,441,667)	(3,532,667)	(3,698,907)	(3,415,390)	(3,607,121)
<b>Total Expenditures and Uses</b>	(2,566,667)	(4,441,667)	(3,532,667)	(3,698,907)	(3,415,390)	(3,607,121)
<b>Change in Cash Balance</b>	721,986	(1,153,014)	(196,264)	(313,784)	19,184	(210,758)
<b>Ending Cash Balance</b>	<b>1,866,007</b>	<b>712,993</b>	<b>516,729</b>	<b>202,945</b>	<b>222,129</b>	<b>11,371</b>

Village of Libertyville, Illinois

Capital Plan

2022 thru 2027



**SOURCES AND USES OF FUNDS**

Source	Estimated 2022	2023	2024	2025	2026	2027
<b>Commuter Parking Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$477,768	\$478,776	\$81,978	\$356,978	\$631,978	\$556,978
<b><u>Revenues and Other Fund Sources</u></b>						
<i>Revenue</i>						
Metra Grant (Anticipated)	0	0	0	300,000	0	0
Operating Income	16,008	(51,798)	0	0	0	0
State Capital Grant	0	0	750,000	0	0	0
Transfer from Non-Home Rule Sales Tax Fund	0	500,000	0	0	0	0
<i>Total</i>	16,008	448,202	750,000	300,000	0	0
<b>Total Revenues and Other Fund Sources</b>	16,008	448,202	750,000	300,000	0	0
<b>Total Funds Available</b>	<b>493,776</b>	<b>926,978</b>	<b>831,978</b>	<b>656,978</b>	<b>631,978</b>	<b>556,978</b>
<b><u>Expenditures and Uses</u></b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Community Development</u>						
Downtown Metra Parking Lot	CD-INF-001	0	(370,000)	0	0	0
<i>Total</i>		0	(370,000)	0	0	0
<u>Public Works Department</u>						
Commuter Parking Maintenance	PW-INF-001	(15,000)	(25,000)	(25,000)	(25,000)	(25,000)
Newberry Metra Lot	PW-INF-003	0	0	0	(50,000)	(350,000)
Prairie Crossing Train Station North Parking Lot	PW-INF-005	0	(450,000)	(450,000)	0	0
<i>Total</i>		(15,000)	(475,000)	(475,000)	(75,000)	(375,000)
<b>Total Expenditures and Uses</b>	(15,000)	(845,000)	(475,000)	(25,000)	(75,000)	(375,000)
<b>Change in Cash Balance</b>	1,008	(396,798)	275,000	275,000	(75,000)	(375,000)
<b>Ending Cash Balance</b>	<b>478,776</b>	<b>81,978</b>	<b>356,978</b>	<b>631,978</b>	<b>556,978</b>	<b>181,978</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** CD-INF-001  
**Project Name** Downtown Metra Parking Lot



**Type** Improvement      **Department** Community Development  
**Useful Life** 20 years      **Contact** Community Development Director  
**Category** Parking      **Priority** 1 Critical  
**Project Scope** New Project

**Description** **Total Project Cost: \$400,000**

Current parking lot at downtown Metra station is deteriorating and in need of replacement. The current adjoining landowner to the west (Trimm/Newton) has a contract to sell for redevelopment for residential units. With this project some of the Village's parking lot area and connected parcels may be swapped to reorient and expand the parking area. It is anticipated that the developer will pay for some of the shared costs. Communications with Metra have indicated some likelihood of Metra contribution for construction cost of added spaces on Metra land. Added parking spaces will generate future permit revenue for the commuter parking fund.

**Justification**

The deteriorating lot requires replacement. Current lot is under capacity for parking and expansion has been anticipated for several decades. Working with the developer to reorient the lot will create a larger lot with safer traffic pattern, and a better-quality residential development layout. Expanded parking capacity in this lot will limit the demand on the lot on the east side of Milwaukee Ave, thus reducing the number of pedestrian commuter crossings across the roadway.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
30,000	Construction/Maintenance	370,000					370,000
<b>Total</b>	<b>Total</b>	<b>370,000</b>					<b>370,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
30,000	Commuter Parking Fund	370,000					370,000
<b>Total</b>	<b>Total</b>	<b>370,000</b>					<b>370,000</b>

**Budget Impact/Other**

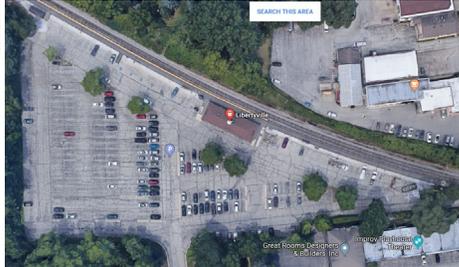
Currently unknown given a number of unresolved issues related to property acquisition and construction costs.

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-INF-001  
**Project Name** Commuter Parking Maintenance



**Type** Maintenance      **Department** Public Works Department  
**Useful Life** 20 years      **Contact** Public Works Director  
**Category** Parking      **Priority** 1 Critical  
**Project Scope** Annual Program

**Description** **Total Project Cost: \$140,000**  
 Resurfacing, maintenance, and/or repairs of the several commuter lots maintained by the Village.

**Justification**  
 Consistent repairs, maintenance, and resurfacing will extend the useful life of the commuter parking lots before reconstruction of the lots is necessary.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
15,000	Construction/Maintenance	25,000	25,000	25,000	25,000	25,000	125,000
<b>Total</b>	<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>125,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
15,000	Commuter Parking Fund	25,000	25,000	25,000	25,000	25,000	125,000
<b>Total</b>	<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>125,000</b>

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

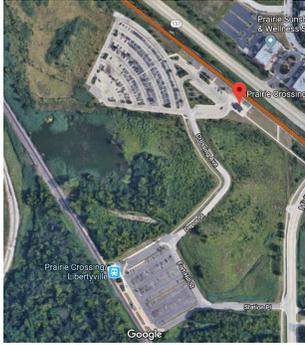
Prior	Budget Items	2023	2024	2025	2026	2027	Total
-1,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-INF-005  
**Project Name** Prairie Crossing Train Station North Parking Lot



**Type** Improvement  
**Useful Life** 20 years  
**Category** Parking  
**Project Scope** New Project  
**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 1 Critical

**Description** **Total Project Cost: \$900,000**

The Village's parking lot of the Prairie Crossing train station is in need of reconstruction. This reconstruction will be completed over two years. This is possible due to lower ridership which will allow the closure of different sections of the lot during the reconstruction process.

### Justification

Reconstruction of the parking lot is necessary due to its age and very poor condition; engineering for these improvements was completed several years ago.

Expenditures	2023	2024	2025	2026	2027	Total
Construction/Maintenance	450,000	450,000				900,000
<b>Total</b>	<b>450,000</b>	<b>450,000</b>				<b>900,000</b>

Funding Sources	2023	2024	2025	2026	2027	Total
Commuter Parking Fund	450,000	450,000				900,000
<b>Total</b>	<b>450,000</b>	<b>450,000</b>				<b>900,000</b>

### Budget Impact/Other

Staff anticipates a savings of \$2,500/year in critical repairs.

Budget Items	2023	2024	2025	2026	2027	Total
Maintenance			-2,500	-2,500	-2,500	-7,500
<b>Total</b>			<b>-2,500</b>	<b>-2,500</b>	<b>-2,500</b>	<b>-7,500</b>

Village of Libertyville, Illinois

Capital Plan

2022 thru 2027



**SOURCES AND USES OF FUNDS**

Source	Estimated 2022	2023	2024	2025	2026	2027
<b>Hotel/Motel Tax Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$388,766	\$419,636	\$275,345	\$322,954	\$231,502	\$267,808
<b><u>Revenues and Other Fund Sources</u></b>						
<i>Revenue</i>						
Operating Income	93,370	(62,649)	0	0	0	0
Transfer for Non-Home Rule Sales Tax Fund	0	75,000	75,000	75,000	75,000	75,000
<i>Total</i>	93,370	12,351	75,000	75,000	75,000	75,000
<b>Total Revenues and Other Fund Sources</b>	93,370	12,351	75,000	75,000	75,000	75,000
<b>Total Funds Available</b>	<b>482,136</b>	<b>431,987</b>	<b>350,345</b>	<b>397,954</b>	<b>306,502</b>	<b>342,808</b>
<b><u>Expenditures and Uses</u></b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Public Works Department</u>						
Adler Center - Paint & Plaster Repairs	PW-FAC-005 (29,500)	0	0	0	0	0
Adler Center - Walls and Stucco	PW-FAC-006 (33,000)	0	0	0	0	0
Adler Center - Wood Window Frames	PW-FAC-007 0	(47,642)	0	0	0	0
Civic Center - Asphalt Repairs	PW-FAC-008 0	0	(27,391)	0	0	0
Civic Center - Elevator Cylinder	PW-FAC-010 0	(32,000)	0	0	0	0
Civic Center - Elevator Hydraulic Pumps	PW-FAC-011 0	(77,000)	0	0	0	0
Civic Center - Generator	PW-FAC-012 0	0	0	(101,000)	0	0
Civic Center - Restroom Renovation	PW-FAC-013 0	0	0	0	(38,694)	0
Civic Center - Roof Replacement	PW-FAC-014 0	0	0	0	0	0
Civic Center - Stairs/Lights/Countertops/Cabinets	PW-FAC-033 0	0	0	(65,452)	0	0
<i>Total</i>	(62,500)	(156,642)	(27,391)	(166,452)	(38,694)	0
<b>Total Expenditures and Uses</b>	(62,500)	(156,642)	(27,391)	(166,452)	(38,694)	0
<b>Change in Cash Balance</b>	30,870	(144,291)	47,609	(91,452)	36,306	75,000
<b>Ending Cash Balance</b>	<b>419,636</b>	<b>275,345</b>	<b>322,954</b>	<b>231,502</b>	<b>267,808</b>	<b>342,808</b>



# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-FAC-010  
**Project Name** Civic Center - Elevator Cylinder



**Type** Improvement      **Department** Public Works Department  
**Useful Life** 40 years      **Contact** Public Works Director  
**Category** Buildings      **Priority** 2 Important  
**Project Scope** New Project

**Description** **Total Project Cost:** \$32,000  
 Project activities include the removal of the old elevator cylinder and installation of a new cylinder. The new cylinder would be tested prior to being placed into service.

**Justification**  
 The current cylinder will be 52 years old in 2023. By replacing this item, the Village can prolong the life of the elevator and ensure patrons are safe during operation of the elevator. The Civic Center elevator is used daily.

Expenditures	2023	2024	2025	2026	2027	Total
Construction/Maintenance	32,000					32,000
<b>Total</b>	<b>32,000</b>					<b>32,000</b>

Funding Sources	2023	2024	2025	2026	2027	Total
Hotel/Motel Tax Fund	32,000					32,000
<b>Total</b>	<b>32,000</b>					<b>32,000</b>

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

Budget Items	2023	2024	2025	2026	2027	Total
Maintenance		-500	-500	-500	-500	-2,000
<b>Total</b>		<b>-500</b>	<b>-500</b>	<b>-500</b>	<b>-500</b>	<b>-2,000</b>



Village of Libertyville, Illinois

Capital Plan

2022 thru 2027



**SOURCES AND USES OF FUNDS**

Source	Estimated 2022	2023	2024	2025	2026	2027
<b>Motor Fuel Tax Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$3,306,168	\$3,770,328	\$3,387,365	\$2,896,086	\$2,851,086	\$2,951,086
<b><u>Revenues and Other Fund Sources</u></b>						
<i>Revenue</i>						
Rebuild Illinois Funding	446,280	446,280	0	0	0	0
State MFT Distributions and Interest	811,084	837,036	850,000	850,000	850,000	850,000
<i>Total</i>	1,257,364	1,283,316	850,000	850,000	850,000	850,000
<b>Total Revenues and Other Fund Sources</b>	1,257,364	1,283,316	850,000	850,000	850,000	850,000
<b>Total Funds Available</b>	<b>4,563,532</b>	<b>5,053,644</b>	<b>4,237,365</b>	<b>3,746,086</b>	<b>3,701,086</b>	<b>3,801,086</b>
<b><u>Expenditures and Uses</u></b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Public Works Department</u>						
Road Program - MFT Portion	PW-ST-006 (250,000)	(500,000)	(500,000)	(500,000)	(750,000)	(800,000)
Rockland Road Reconstruction	PW-ST-007 (16,925)	(500,000)	0	0	0	0
Rockland Road Bridge Replacement	PW-ST-008 (80,000)	(220,000)	(395,000)	(395,000)	0	0
Road Program - Rebuild Illinois Portion	PW-ST-010 (446,279)	(446,279)	(446,279)	0	0	0
<i>Total</i>	(793,204)	(1,666,279)	(1,341,279)	(895,000)	(750,000)	(800,000)
<b>Total Expenditures and Uses</b>	(793,204)	(1,666,279)	(1,341,279)	(895,000)	(750,000)	(800,000)
<b>Change in Cash Balance</b>	464,160	(382,963)	(491,279)	(45,000)	100,000	50,000
<b>Ending Cash Balance</b>	<b>3,770,328</b>	<b>3,387,365</b>	<b>2,896,086</b>	<b>2,851,086</b>	<b>2,951,086</b>	<b>3,001,086</b>



# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois



**Project #** PW-ST-007  
**Project Name** Rockland Road Reconstruction

**Type** Improvement **Department** Public Works Department  
**Useful Life** 50 years **Contact** Public Works Director  
**Category** Street Reconstruction **Priority** 1 Critical  
**Project Scope** Continuing Project

**Description** **Total Project Cost: \$1,801,925**  
 Roadway pavement reconstruction, significant storm sewer improvements and the replacement of a segment of a chronic breaker water main on Rockland Road from Milwaukee Avenue to Rockland Road Bridge.  
 The FY 2022-2023 expense of \$500,000 is being budgeted in anticipation of a final billing by the Illinois Department of Transportation that is yet to be received.

**Justification**  
 Project includes the replacement of a "chronic breaker" water main and a larger storm sewer for the future Rockland Road Corridor Flood Reduction project contained in the Master Stormwater Management Plan. In 2020, a complete reconstruction of the road was done after the watermain and storm sewer replacement.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
1,301,925	Construction/Maintenance	500,000					500,000
<b>Total</b>	<b>Total</b>	<b>500,000</b>					<b>500,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
1,301,925	Motor Fuel Tax Fund	500,000					500,000
<b>Total</b>	<b>Total</b>	<b>500,000</b>					<b>500,000</b>

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

Budget Items	2023	2024	2025	2026	2027	Total
Maintenance	-5,000	-5,000	-5,000	-5,000	-5,000	-25,000
<b>Total</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-25,000</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

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



**Type** Improvement  
**Useful Life** 50 years  
**Category** Bridges  
**Project Scope** Continuing Project  
**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 1 Critical

**Description** **Total Project Cost: \$1,185,000**

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 beginning in 2024 and will cost approximately \$3,000,000. The Village and Township have secured the use Federal STP-Br Funds, which will cover 80% of the project (engineering & construction) costs.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
175,000	Planning/Design/Engineering	220,000					220,000
	Construction/Maintenance		395,000	395,000			790,000
<b>Total</b>	<b>Total</b>	<b>220,000</b>	<b>395,000</b>	<b>395,000</b>			<b>1,010,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
175,000	Motor Fuel Tax Fund	220,000	395,000	395,000			1,010,000
<b>Total</b>	<b>Total</b>	<b>220,000</b>	<b>395,000</b>	<b>395,000</b>			<b>1,010,000</b>

### Budget Impact/Other

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

Budget Items	2023	2024	2025	2026	2027	Total
Maintenance				-5,000	-5,000	-10,000
<b>Total</b>				<b>-5,000</b>	<b>-5,000</b>	<b>-10,000</b>



Village of Libertyville, Illinois

Capital Plan

2022 thru 2027



SOURCES AND USES OF FUNDS

Source	Estimated 2022	2023	2024	2025	2026	2027
<b>Park Improvement Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	<b>\$830,003</b>	<b>\$341,220</b>	<b>\$371,995</b>	<b>\$563,895</b>	<b>\$251,520</b>	<b>\$363,695</b>
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Park Impact Fees	82,630	50,025	25,000	25,000	20,000	10,000
SRACLCL Levy from General Fund	50,000	100,400	50,000	50,000	50,000	50,000
Transfer from Non-Home Rule Sales Tax Fund	350,000	1,500,000	750,000	750,000	350,000	750,000
<i>Total</i>	482,630	1,650,425	825,000	825,000	420,000	810,000
<b>Total Revenues and Other Fund Sources</b>	<b>482,630</b>	<b>1,650,425</b>	<b>825,000</b>	<b>825,000</b>	<b>420,000</b>	<b>810,000</b>
<b>Total Funds Available</b>	<b>1,312,633</b>	<b>1,991,645</b>	<b>1,196,995</b>	<b>1,388,895</b>	<b>671,520</b>	<b>1,173,695</b>
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Administration &amp; Finance</u>						
Adler Lodge Renovation	ADM-FAC-009	0	0	0	(85,000)	0
Riverside Basement Renovation	ADM-FAC-010	0	0	(40,000)	0	0
Charles Brown Site Improvements	ADM-PMP-001	(305,000)	0	0	0	0
Nicholas-Dowden Site Improvements	ADM-PMP-002	(22,000)	(840,150)	0	0	0
Greentree Site Improvements	ADM-PMP-003	(143,000)	(172,000)	0	0	0
Blueberry Site Improvements	ADM-PMP-004	0	0	(178,100)	0	0
Paul Neal Site Improvements	ADM-PMP-005	0	0	0	(462,375)	0
JoAnn Eckmann Site Improvements	ADM-PMP-006	0	0	0	0	(192,825)
Butler Lake Site Improvements	ADM-PMP-007	0	0	0	0	(30,000)
<i>Total</i>		(470,000)	(1,012,150)	(218,100)	(462,375)	(307,825)
<u>Public Works Department</u>						
Pool MEP Audit - Riverside & Adler	PW-PARKS-001	(20,400)	0	0	0	0
Butler Lake - Commuter Lot Resurfacing	PW-PARKS-002	(100,000)	0	0	0	0
Crawford House Renovation	PW-PARKS-003	(75,000)	0	0	0	0
Pool MEP Action Plan	PW-PARKS-004	0	(350,000)	(350,000)	(350,000)	0
Riverside Park Tennis Court Surfacing	PW-PARKS-005	0	(57,500)	0	0	0
Charles Brown Parking Lot Resurfacing	PW-PARKS-006	(16,000)	(200,000)	0	0	0
Lightning Predictor Replacements	PW-PARKS-008	(21,510)	0	0	0	0
Adler Park Upper Lot Resurfacing	PW-PARKS-009	0	0	(65,000)	(325,000)	0
Bike Path Replacement - Various Locations	PW-PARKS-010	0	0	0	0	(59,150)
Shoreline Plant Maintenance	PW-PARKS-013	(24,700)	0	0	0	0

Source		Estimated 2022	2023	2024	2025	2026	2027
<b>Park Improvement Fund</b>							
Pond & Lake Management	<i>PW-PARKS-014</i>	(18,000)	0	0	0	0	0
	<i>Total</i>	(275,610)	(607,500)	(415,000)	(675,000)	0	(59,150)
<i>Other Uses</i>							
Payoff of Series 2010B - Bolander		(225,803)	0	0	0	0	0
	<i>Total</i>	(225,803)	0	0	0	0	0
<b>Total Expenditures and Uses</b>		(971,413)	(1,619,650)	(633,100)	(1,137,375)	(307,825)	(1,004,450)
<b>Change in Cash Balance</b>		(488,783)	30,775	191,900	(312,375)	112,175	(194,450)
<b>Ending Cash Balance</b>		<b>341,220</b>	<b>371,995</b>	<b>563,895</b>	<b>251,520</b>	<b>363,695</b>	<b>169,245</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** ADM-PMP-002  
**Project Name** Nicholas-Dowden Site Improvements



**Type** Improvement  
**Useful Life** 20 years  
**Category** Park Improvements  
**Project Scope** Continuing Project  
**Department** Administration & Finance  
**Contact** Deputy Village Administrator  
**Priority** 2 Important

**Description** **Total Project Cost: \$1,536,081**

The project includes replacement of existing playground equipment, earthwork, site work, lighting, path improvements and drainage. Additional project considerations include: striping tennis courts, consolidating and repaving sports courts and striping tennis courts for pickleball.

Estimated cost for playground, drainage and site furnishings only is \$200,000. Project cost for all site improvements, per the master plan is \$815,150. An additional cost of \$673,931 has been allocated to the Stormwater Sewer Fund to finance major stormwater improvements to the site in conjunction with PW-SW-008. The project also includes a planning/engineering allowance of \$25,000 in FY 2022-2023 for professional services associated with the coordination of the simultaneous stormwater and park improvement projects

**Justification**

In October of 2018 the Village Board approved a Parks Master Plan to develop a roadmap that would guide planning for the Village's park development decisions. The objectives were to assess existing park conditions, determine community sentiment about existing services and facilities, identify park needs and provide an action plan to implement strategies over the next fifteen years. The existing playground was installed in 1995. As equipment ages it is more likely that it will break or crack causing risk for injury and increased maintenance for staff. In addition, playground standards and ADA requirements have been updated to reflect current technology. The existing playground does not meet current playground or ADA standards.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
22,000	Planning/Design/Engineering	25,000					25,000
<b>Total</b>	Construction/Maintenance	1,489,081					1,489,081
	<b>Total</b>	<b>1,514,081</b>					<b>1,514,081</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
22,000	Park Improvement Fund	840,150					840,150
<b>Total</b>	Stormwater Sewer Fund	673,931					673,931
	<b>Total</b>	<b>1,514,081</b>					<b>1,514,081</b>

**Budget Impact/Other**

Estimated annual maintenance cost of \$1,500.

Budget Items	2023	2024	2025	2026	2027	Total
Maintenance		1,500	1,500	1,500	1,500	6,000
<b>Total</b>		<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>6,000</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** ADM-PMP-003  
**Project Name** Greentree Site Improvements



**Type** Improvement  
**Useful Life** 20 years  
**Category** Park Improvements  
**Project Scope** Continuing Project  
**Department** Administration & Finance  
**Contact** Deputy Village Administrator  
**Priority** 2 Important

**Description** **Total Project Cost: \$315,000**

The project will include replacement of existing playground equipment, earthwork, site work, path improvements and drainage. Additional project consideration includes: addition of a basketball court and backstop, as well as green infrastructure/landscape enhancements.

An allowance of \$25,000 has also been incorporated in the project cost to rehabilitate the site's parking lot.

### Justification

In October of 2018 the Village Board approved a Parks Master Plan to develop a roadmap that would guide planning for the Village's park development decisions. The objectives were to assess existing park conditions, determine community sentiment about existing services and facilities, identify park needs and provide an action plan to implement strategies over the next fifteen years. The existing playground was installed in 1996. As equipment ages it is more likely that it will break or crack causing risk for injury and increased maintenance for staff. In addition, playground standards and ADA requirements have been updated to reflect current technology. The existing playground does not meet current playground or ADA standards.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
143,000	Construction/Maintenance	172,000					172,000
<b>Total</b>	<b>Total</b>	<b>172,000</b>					<b>172,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
143,000	Park Improvement Fund	172,000					172,000
<b>Total</b>	<b>Total</b>	<b>172,000</b>					<b>172,000</b>

### Budget Impact/Other

Estimated annual maintenance cost of \$1,500.

Budget Items	2023	2024	2025	2026	2027	Total
Maintenance		1,500	1,500	1,500	1,500	6,000
<b>Total</b>		<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>6,000</b>







Village of Libertyville, Illinois

Capital Plan

2022 thru 2027



SOURCES AND USES OF FUNDS

Source	Estimated 2022	2023	2024	2025	2026	2027
<b>Project Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	<b>\$567,311</b>	<b>\$696,181</b>	<b>\$208,031</b>	<b>\$388,031</b>	<b>\$88,031</b>	<b>\$198,031</b>
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Grants/Reimbursements	0	25,000	25,000	25,000	25,000	25,000
Operating Income - Stickers and IMF	467,870	454,350	500,000	500,000	500,000	500,000
Transfer from Non-Home Rule Sales Tax Fund	800,000	400,000	900,000	900,000	900,000	700,000
<i>Total</i>	<b>1,267,870</b>	<b>879,350</b>	<b>1,425,000</b>	<b>1,425,000</b>	<b>1,425,000</b>	<b>1,225,000</b>
<b>Total Revenues and Other Fund Sources</b>	<b>1,267,870</b>	<b>879,350</b>	<b>1,425,000</b>	<b>1,425,000</b>	<b>1,425,000</b>	<b>1,225,000</b>
<b>Total Funds Available</b>	<b>1,835,181</b>	<b>1,575,531</b>	<b>1,633,031</b>	<b>1,813,031</b>	<b>1,513,031</b>	<b>1,423,031</b>
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Community Development</u>						
Peterson Road Streetscaping	CD-SC-002	(8,000)	(60,000)	0	0	0
Streetscape Eval., Directories & Wayfinding	CD-SC-003	(25,000)	(37,500)	(150,000)	0	0
Entry Improvement at Park & Milwaukee	CD-SC-004	0	0	(20,000)	(200,000)	0
Corridor Studies - Milwaukee/Park	CD-SC-005	(21,000)	(35,000)	(35,000)	(35,000)	(35,000)
Village Gateway Signage	CD-SC-006	0	(25,000)	0	0	0
South Milwaukee Avenue Business Banners	CD-SC-007	0	(30,000)	0	0	0
<i>Total</i>		<b>(54,000)</b>	<b>(187,500)</b>	<b>(205,000)</b>	<b>(235,000)</b>	<b>(35,000)</b>
<u>Public Works Department</u>						
Downtown Crosswalk Repairs	PW-SDW-001	(35,000)	(35,000)	(35,000)	(35,000)	(40,000)
Sidewalk Replacement	PW-SDW-002	(125,000)	(200,000)	(200,000)	(200,000)	(200,000)
Crack Sealing (by Contract)	PW-ST-001	(35,000)	(35,000)	(35,000)	(35,000)	(40,000)
Pavement Patching	PW-ST-002	(150,000)	(350,000)	(350,000)	(150,000)	(150,000)
Road Program - Project Fund Portion	PW-ST-003	(500,000)	(100,000)	(100,000)	(750,000)	(500,000)
Thermoplastic Pavement Marking	PW-ST-004	(40,000)	(40,000)	(40,000)	(40,000)	(45,000)
Streetlight Replacements	PW-ST-005	(200,000)	(200,000)	(200,000)	(200,000)	(225,000)
Maple/Milwaukee Crosswalk Evaluation Study	PW-ST-011	0	(25,000)	0	0	0
Pavement Rejuvenation Program	PW-ST-013	0	(30,000)	(30,000)	(30,000)	(30,000)
Pre-Storm Deicer Initiative - Equipment	PW-ST-014	0	(50,000)	0	0	0
Wisconsin Central Quiet Zone Improvements	PW-ST-015	0	(65,000)	0	0	0
Bike Path Improvement Program	PW-ST-016	0	(50,000)	(50,000)	(50,000)	(50,000)

Source	Estimated 2022	2023	2024	2025	2026	2027
<b>Project Fund</b>						
<i>Total</i>	(1,085,000)	(1,180,000)	(1,040,000)	(1,490,000)	(1,280,000)	(1,280,000)
<b>Total Expenditures and Uses</b>	(1,139,000)	(1,367,500)	(1,245,000)	(1,725,000)	(1,315,000)	(1,315,000)
<b>Change in Cash Balance</b>	128,870	(488,150)	180,000	(300,000)	110,000	(90,000)
<b>Ending Cash Balance</b>	<b>696,181</b>	<b>208,031</b>	<b>388,031</b>	<b>88,031</b>	<b>198,031</b>	<b>108,031</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** CD-SC-002  
**Project Name** Peterson Road Streetscaping



**Type** Improvement  
**Useful Life** 30 years  
**Category** Streetscape  
**Project Scope** Continuing Project  
**Department** Community Development  
**Contact** Community Development Director  
**Priority** 2 Important

### Description

**Total Project Cost:** \$68,000

At the request of businesses along Peterson Road and the Economic Development Commission, the Village previously completed a phased streetscape improvement effort (initial phase 2012 complete) focused on landscaping on medians and business frontage. The plantings have experienced some die-off and require replacement. Additionally, the medians would benefit from some additional plantings to offer a stronger presence. An ongoing budget of approximately \$5,000 annually is requested to address typical replacement needs. There has been some suggestion from the business community for entry signage, this amount is not included here.

### Justification

This project would enhance the character of the business corridor on one of Libertyville's main thoroughfares and improve the customer experience. The Village has spent substantial funds on the existing beds and funds are required to maintain this investment.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
8,000	Construction/Maintenance	60,000					60,000
<b>Total</b>	<b>Total</b>	<b>60,000</b>					<b>60,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
8,000	Project Fund	60,000					60,000
<b>Total</b>	<b>Total</b>	<b>60,000</b>					<b>60,000</b>

### Budget Impact/Other

Staff anticipates an additional \$5,000 a year in landscaping replacements.

Budget Items	2023	2024	2025	2026	2027	Total
Maintenance	5,000	5,000	5,000	5,000	5,000	25,000
<b>Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>25,000</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

<b>Project #</b>	<b>CD-SC-003</b>		
<b>Project Name</b>	<b>Streetscape Eval., Directories &amp; Wayfinding</b>		
<b>Type</b>	Improvement	<b>Department</b>	Community Development
<b>Useful Life</b>	30 years	<b>Contact</b>	Community Development Director
<b>Category</b>	Streetscape	<b>Priority</b>	2 Important
<b>Project Scope</b>	Continuing Project		



**Description** **Total Project Cost: \$212,500**

The downtown streetscape evaluation will review current installations to determine if replacements or improvements are needed due to deterioration, wear and tear, gaps, desirable additional amenities, or modernization.

Installation of Downtown Directories would allow customers 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

Wayfinding Signs are signs which convey where or what direction certain landmarks, government offices, businesses, parking lots, or bike pathways are in town. These may be posted on poles or can be monument type assemblies. This project would update or replace these signs for consistency, safety, and visibility. A consultant would be hired in the first year to assemble a plan for the signage need, design, and locations.

**Justification**

The downtown streetscape is over 20 years old and is beginning to show some deterioration, additionally they way individuals use the downtown has evolved and some additional improvements may be needed to refresh an improve the customer experience. Observing how the downtown is used has also revealed that there may be ways to better orient new and existing customers to make sure they are efficiently getting to their destination and have the opportunity to know find other services and stores which may not be in the main core of the downtown. Both the directories and wayfinding would help in this effort. This is something requested by the Economic Development Commission and the MainStreet Libertyville Organization. These efforts will simultaneously improve the look and feel of the Village, as well as be a benefit to businesses.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
25,000	Construction/Maintenance	37,500	150,000				187,500
<b>Total</b>	<b>Total</b>	<b>37,500</b>	<b>150,000</b>				<b>187,500</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
25,000	Project Fund	37,500	150,000				187,500
<b>Total</b>	<b>Total</b>	<b>37,500</b>	<b>150,000</b>				<b>187,500</b>

**Budget Impact/Other**

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

Budget Items	2023	2024	2025	2026	2027	Total
Maintenance		500	500	500	500	2,000
<b>Total</b>		<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>2,000</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** CD-SC-005  
**Project Name** Corridor Studies - Milwaukee/Park



**Type** Improvement  
**Useful Life** 25 years  
**Category** Streetscape  
**Project Scope** Continuing Project  
**Department** Community Development  
**Contact** Community Development Director  
**Priority** 2 Important

**Description** **Total Project Cost: \$241,000**  
 Determine the feasibility of implementing certain Comprehensive Plan recommendations within the North/South Milwaukee Avenue and Park corridor.

**Justification**  
 This project follows the logistical next phase of planning after the adoption of the Comprehensive Plan.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
66,000	Planning/Design/Engineering	35,000	35,000	35,000	35,000	35,000	175,000
<b>Total</b>	<b>Total</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>175,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
66,000	Project Fund	35,000	35,000	35,000	35,000	35,000	175,000
<b>Total</b>	<b>Total</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>175,000</b>

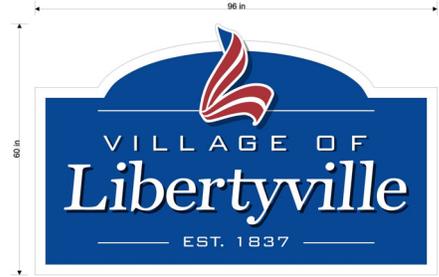
**Budget Impact/Other**  
 No additional cost or savings to operating budget.

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** CD-SC-006  
**Project Name** Village Gateway Signage



**Type** Improvement  
**Useful Life** 25 years  
**Category** Streetscape  
**Project Scope** New Project

**Department** Community Development  
**Contact** Community Development Director  
**Priority** 3 Less Important

**Description** **Total Project Cost: \$25,000**  
 Replacement of the gateway entrance signs on roads leading into Libertyville.

**Justification**  
 The existing signs are at the end of their useful life and cannot be restored to an aesthetically pleasing condition through regular maintenance.

Expenditures	2023	2024	2025	2026	2027	Total
Equip/Vehicles/Furnishings	25,000					25,000
<b>Total</b>	<b>25,000</b>					<b>25,000</b>

Funding Sources	2023	2024	2025	2026	2027	Total
Project Fund	25,000					25,000
<b>Total</b>	<b>25,000</b>					<b>25,000</b>

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

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** CD-SC-007  
**Project Name** South Milwaukee Avenue Business Banners



**Type** Equipment  
**Useful Life** 5 years  
**Category** Streetscape  
**Project Scope** New Project

**Department** Community Development  
**Contact** Community Development Director  
**Priority** 2 Important

**Description**

**Total Project Cost: \$30,000**

The South Milwaukee Avenue Business Banners Program started as an attempt to beautify the corridor with street pole banners and was supported by business sponsorships. Banners currently run on South Milwaukee Avenue between Route 176 south to Hollister Drive. The banners promote the Shop/Dine/Explore Libertyville effort, with a segment identifying the Mile of Cars. Existing banners were installed in February 2020. The project has been historically awarded through the competitive bidding process with the vendor providing both material and installation in one contract. Staff will evaluate opportunities to improve quality and pricing with the future project through direct manufacturer purchasing and separate installation contracting.

**Justification**

The South Milwaukee Avenue business banners are supported as a sponsorship program. The 2020 effort covered 100% of project costs. Sponsors are promised a two-year hang time, though prior banner installations were in place five years. The current banners will not support a five-year hang time and require replacement. Staff has been rehabilitating them in an attempt to reach the two-year promise.

Expenditures	2023	2024	2025	2026	2027	Total
Equip/Vehicles/Furnishings	30,000					30,000
<b>Total</b>	<b>30,000</b>					<b>30,000</b>

Funding Sources	2023	2024	2025	2026	2027	Total
Project Fund	30,000					30,000
<b>Total</b>	<b>30,000</b>					<b>30,000</b>

**Budget Impact/Other**

No material additional cost or savings to operating budget.





# Capital Plan

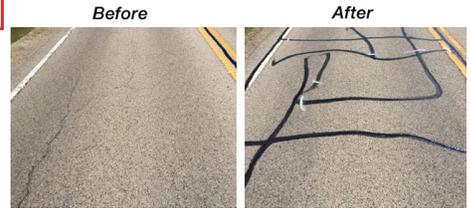
Data in Year 2023

## 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  
**Priority** 2 Important



### Description

**Total Project Cost:** \$255,000

Crack sealing is a cost-effective pavement maintenance process. Crack sealing will prevent water from infiltrating down to the sub-base and creating potholes 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 potholes 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.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
70,000	Construction/Maintenance	35,000	35,000	35,000	40,000	40,000	185,000
<b>Total</b>	<b>Total</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>40,000</b>	<b>40,000</b>	<b>185,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
70,000	Project Fund	35,000	35,000	35,000	40,000	40,000	185,000
<b>Total</b>	<b>Total</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>40,000</b>	<b>40,000</b>	<b>185,000</b>

### Budget Impact/Other

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

Prior	Budget Items	2023	2024	2025	2026	2027	Total
-1,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-ST-002  
**Project Name** Pavement Patching



**Type** Maintenance      **Department** Public Works Department  
**Useful Life** 25 years      **Contact** Public Works Director  
**Category** Street Paving      **Priority** 2 Important  
**Project Scope** Annual Program

**Description** **Total Project Cost: \$1,371,250**

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

**Justification**

Pavement patching extends the useful life of certain streets and alleys in the Village. This allows the asset to be more functional and attractive to users.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
221,250	Construction/Maintenance	350,000	350,000	150,000	150,000	150,000	1,150,000
<b>Total</b>	<b>Total</b>	<b>350,000</b>	<b>350,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>1,150,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
221,250	Project Fund	350,000	350,000	150,000	150,000	150,000	1,150,000
<b>Total</b>	<b>Total</b>	<b>350,000</b>	<b>350,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>1,150,000</b>

**Budget Impact/Other**

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

Prior	Budget Items	2023	2024	2025	2026	2027	Total
-1,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-ST-003  
**Project Name** Road Program - Project Fund Portion



**Type** Improvement  
**Useful Life** 25 years  
**Category** Street Paving  
**Project Scope** Annual Program  
**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 1 Critical

**Description** **Total Project Cost:** \$3,050,000  
 Extensive annual program that aims to 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.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
1,100,000	Construction/Maintenance	100,000	100,000	750,000	500,000	500,000	1,950,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>750,000</b>	<b>500,000</b>	<b>500,000</b>	<b>1,950,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
1,100,000	Project Fund	100,000	100,000	750,000	500,000	500,000	1,950,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>750,000</b>	<b>500,000</b>	<b>500,000</b>	<b>1,950,000</b>

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

Prior	Budget Items	2023	2024	2025	2026	2027	Total
-5,000	Maintenance	-5,000	-5,000	-5,000	-5,000	-5,000	-25,000
<b>Total</b>	<b>Total</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-25,000</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

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



**Type** Maintenance  
**Useful Life** 15 years  
**Category** Street Paving  
**Project Scope** Annual Program  
**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 2 Important

**Description** **Total Project Cost: \$290,000**

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 stopping bars at intersections, crosswalks, parking lanes, etc.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
80,000	Construction/Maintenance	40,000	40,000	40,000	45,000	45,000	210,000
<b>Total</b>	<b>Total</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>45,000</b>	<b>45,000</b>	<b>210,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
80,000	Project Fund	40,000	40,000	40,000	45,000	45,000	210,000
<b>Total</b>	<b>Total</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>45,000</b>	<b>45,000</b>	<b>210,000</b>

### Budget Impact/Other

No material additional cost or savings to operating budget.

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-ST-005  
**Project Name** Streetlight Replacements



**Type** Improvement      **Department** Public Works Department  
**Useful Life** 25 years      **Contact** Public Works Director  
**Category** Streetscape      **Priority** 1 Critical  
**Project Scope** Annual Program

**Description** **Total Project Cost: \$1,350,000**  
 Replacement of old streetlights and the utilities to power the streetlights. Replacement streetlights are equipped with light emitting diode bulbs that require less energy and cost less than sodium light bulbs.

**Justification**  
 New streetlights are less expensive, safer, and require less maintenance.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
300,000	Construction/Maintenance	200,000	200,000	200,000	225,000	225,000	1,050,000
<b>Total</b>	<b>Total</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>225,000</b>	<b>225,000</b>	<b>1,050,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
300,000	Project Fund	200,000	200,000	200,000	225,000	225,000	1,050,000
<b>Total</b>	<b>Total</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>225,000</b>	<b>225,000</b>	<b>1,050,000</b>

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

Prior	Budget Items	2023	2024	2025	2026	2027	Total
-5,000	Maintenance	-5,000	-5,000	-5,000	-5,000	-5,000	-25,000
<b>Total</b>	<b>Total</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-25,000</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-ST-011  
**Project Name** Maple/Milwaukee Crosswalk Evaluation Study



**Type** Improvement  
**Useful Life** 20 years  
**Category** Street Reconstruction  
**Project Scope** New Project  
**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 2 Important

**Description** **Total Project Cost:** \$25,000

St. Joseph's Church and other Village residents have requested safety improvements at the Milwaukee Avenue and Maple Avenue crosswalk. The proposed study will evaluate if there are any suitable safety measures that can be undertaken.

### Justification

Safety for pedestrians crossing Milwaukee Avenue at Maple Avenue.

Expenditures	2023	2024	2025	2026	2027	Total
Planning/Design/Engineering	25,000					25,000
<b>Total</b>	<b>25,000</b>					<b>25,000</b>

Funding Sources	2023	2024	2025	2026	2027	Total
Project Fund	25,000					25,000
<b>Total</b>	<b>25,000</b>					<b>25,000</b>

### Budget Impact/Other

No material additional cost or savings to operating budget.









Village of Libertyville, Illinois

Capital Plan

2022 thru 2027



SOURCES AND USES OF FUNDS

Source	Estimated 2022	2023	2024	2025	2026	2027
<b>Public Building Improvement Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	<b>\$474,004</b>	<b>\$571,447</b>	<b>\$168,770</b>	<b>\$313,770</b>	<b>\$417,912</b>	<b>\$485,755</b>
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Interest and Miscellaneous Revenue	100	100	0	0	0	0
Transfer from General Fund - One Time	250,000	0	0	0	0	0
Transfer from Non-Home Rule Sales Tax Fund	200,000	350,000	400,000	500,000	600,000	600,000
<i>Total</i>	450,100	350,100	400,000	500,000	600,000	600,000
<b>Total Revenues and Other Fund Sources</b>	<b>450,100</b>	<b>350,100</b>	<b>400,000</b>	<b>500,000</b>	<b>600,000</b>	<b>600,000</b>
<b>Total Funds Available</b>	<b>924,104</b>	<b>921,547</b>	<b>568,770</b>	<b>813,770</b>	<b>1,017,912</b>	<b>1,085,755</b>
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<i>Administration &amp; Finance</i>						
Life Safety System - Village Hall	ADM-FAC-001	(10,500)	0	0	0	0
Roof Assembly, Asphalt Shingles - Village Hall	ADM-FAC-002	0	(33,612)	0	0	0
Village Hall Standby Generator	ADM-FAC-004	0	0	0	(65,000)	0
Village Hall Countertops and Cabinets	ADM-FAC-006	0	0	0	0	(42,949)
Village Hall Ceiling Acoustical Tiles and Grid	ADM-FAC-007	0	0	0	0	(44,268)
Village Hall Board Room Chair Replacement	ADM-FAC-008	0	(35,000)	0	0	0
<i>Total</i>	(10,500)	(68,612)	0	0	(65,000)	(87,217)
<i>Fire Department</i>						
Fire Station HVAC Replacement Program	FD-FAC-001	(9,380)	(23,000)	(15,000)	0	(15,000)
Gear Rack Replacement Program	FD-FAC-002	(21,783)	0	0	0	0
Apparatus Bay Floor Replacement Program	FD-FAC-003	0	0	0	(53,000)	0
Village Emergency Siren Replacement	FD-FAC-004	(35,794)	0	0	0	(44,000)
Roof Repair/Replacement - Fire Station 1	FD-FAC-005	(25,000)	(50,000)	0	0	(220,000)
Carpet Replacement - Fire Station 1	FD-FAC-007	0	0	(40,000)	0	0
SCBA Fill Station and Compressor - Fire Station 2	FD-FAC-008	0	0	0	(35,000)	0
Apparatus Bay Heaters Station 1 and 2	FD-FAC-009	0	0	0	0	(50,000)
Fire Station 2 Bathroom Remodel	FD-FAC-010	0	0	0	0	(230,000)
Concrete Pad Replacement, Fire Station 1 Rear	FD-FAC-011	0	(55,000)	0	0	0
Fire Department Radio Room Upgrade, Station 1	FD-FAC-012	0	0	(30,000)	0	0
<i>Total</i>	(91,957)	(128,000)	(85,000)	(88,000)	(280,000)	(279,000)

Source		Estimated 2022	2023	2024	2025	2026	2027
<b>Public Building Improvement Fund</b>							
<u>Police Department</u>							
Schertz Building - Facility Assessment	PD-FAC-001	(50,000)	(200,000)	0	0	0	0
	<i>Total</i>	(50,000)	(200,000)	0	0	0	0
<u>Public Works Department</u>							
600 North Ave - Restroom/Kitchen Renovation	PW-FAC-003	(75,000)	0	0	0	0	0
600 North Avenue - Roof Replacement	PW-FAC-004	0	(268,000)	0	0	0	0
Schertz - Generator Replacement	PW-FAC-016	(10,000)	0	0	0	0	0
Schertz - Roof Rehabilitation	PW-FAC-017	0	0	0	(267,742)	0	0
544 North Ave - Garage Operators/Door Replacement	PW-FAC-019	0	(88,165)	0	0	0	0
544 North Ave - Garage Exhaust System	PW-FAC-020	(18,300)	0	0	0	0	0
544 North Ave - Life Safety System	PW-FAC-021	(18,300)	0	0	0	0	0
544 North Ave - Radiant Tube Heaters	PW-FAC-022	0	0	0	(40,116)	0	0
544 North Ave - Restroom Renovation	PW-FAC-023	0	0	0	0	(53,530)	0
544 North Ave - Roof Replacement	PW-FAC-024	(18,300)	0	0	0	0	0
544 North Ave - Wall/Beam Repair	PW-FAC-025	(18,300)	0	0	0	0	0
Schertz - Ceiling Tile Replacement	PW-FAC-027	0	0	0	0	(23,627)	0
Retaining Wall - Schertz Building	PW-FAC-028	0	0	(125,000)	0	0	0
Adler Center Roof Replacement	PW-FAC-029	0	0	0	0	0	(110,070)
Public Works Garage Floor Replacement	PW-FAC-030	0	0	(45,000)	0	0	0
600 North Avenue - Parking Lot Rehabilitation	PW-FAC-031	0	0	0	0	(55,000)	(470,000)
Crawford House Parking Lot Rehabilitation	PW-FAC-032	0	0	0	0	(20,000)	(105,000)
600 North Ave - Fascia, Bollards, and Generator	PW-FAC-044	0	0	0	0	(35,000)	0
600 North Ave - Doors	PW-FAC-045	(42,000)	0	0	0	0	0
	<i>Total</i>	(200,200)	(356,165)	(170,000)	(307,858)	(187,157)	(685,070)
<b>Total Expenditures and Uses</b>		(352,657)	(752,777)	(255,000)	(395,858)	(532,157)	(1,051,287)
<b>Change in Cash Balance</b>		97,443	(402,677)	145,000	104,142	67,843	(451,287)
<b>Ending Cash Balance</b>		<b>571,447</b>	<b>168,770</b>	<b>313,770</b>	<b>417,912</b>	<b>485,755</b>	<b>34,468</b>







# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** FD-FAC-005  
**Project Name** Roof Repair/Replacement - Fire Station 1



**Type** Improvement                      **Department** Fire Department  
**Useful Life** 20 years                      **Contact** Fire Chief  
**Category** Buildings                      **Priority** 2 Important  
**Project Scope** Continuing Project

**Description** **Total Project Cost:** \$295,000  
 This project concerns the replacement of Station 1's roof. A third-party contractor would remove the existing roof, repair all pertinent structural areas, replace the membrane, and reseal the new roof. This project has been proposed with respect to its preceding project: roof repair that is proposed for FY 22-23. It is projected for the alleviations resulting from these repairs to dissipate by FY 26-27, hence the need to replace the entire roof.

**Justification**  
 Because the roof underwent repairs via the FY 22-23 roof repair project, further repairs will no longer significantly benefit the roof due to its receded structure being unable to host such repairs. Due to the age of Fire Station 1, replacing the existing weathered roof will strengthen the integrity of the building itself for many years. Additionally, replacing a roof whose department operating budget is used to repair unplanned issues will ease the unexpected depletion of that budget.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
25,000	Construction/Maintenance	50,000				220,000	270,000
<b>Total</b>	<b>Total</b>	<b>50,000</b>				<b>220,000</b>	<b>270,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
25,000	Public Building Improvement Fund	50,000				220,000	270,000
<b>Total</b>	<b>Total</b>	<b>50,000</b>				<b>220,000</b>	<b>270,000</b>

**Budget Impact/Other**  
 No material additional cost or savings to operating budget. Replacement of this asset could prevent the need for a costly emergency repair.

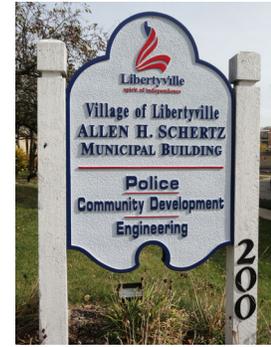


# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

<b>Project #</b>	<b>PD-FAC-001</b>
<b>Project Name</b>	<b>Schertz Building - Facility Assessment</b>



<b>Type</b>	Maintenance	<b>Department</b>	Police Department
<b>Useful Life</b>	50 years	<b>Contact</b>	Police Chief
<b>Category</b>	Buildings	<b>Priority</b>	2 Important
<b>Project Scope</b>	Continuing Project		

**Description** **Total Project Cost: \$250,000**

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.

### 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-conducive 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.

In late 2021, the Village entered into an agreement for a Phase I study with a local architectural firm to determine spacing needs and potential options for the Police Department. Once the study is completed, a budget number can be estimated for the actual improvements.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
50,000	Planning/Design/Engineering	200,000					200,000
<b>Total</b>	<b>Total</b>	<b>200,000</b>					<b>200,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
50,000	Public Building Improvement Fund	200,000					200,000
<b>Total</b>	<b>Total</b>	<b>200,000</b>					<b>200,000</b>

### Budget Impact/Other

Currently unknown pending degree of facility improvements.

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-FAC-004  
**Project Name** 600 North Avenue - Roof Replacement



**Type** Improvement      **Department** Public Works Department  
**Useful Life** 20 years      **Contact** Public Works Director  
**Category** Buildings      **Priority** 1 Critical  
**Project Scope** New Project

**Description** **Total Project Cost: \$268,000**  
 This project includes removing the old roofing system at the Village's 600 North Avenue Public Works facility and installing a new roof that meets current code requirements.

**Justification**  
 The current roofing system is past its useful life and in disrepair. There is an occasional need to address the deficiencies with costly emergency repairs.

Expenditures	2023	2024	2025	2026	2027	Total
Construction/Maintenance	268,000					268,000
<b>Total</b>	<b>268,000</b>					<b>268,000</b>

Funding Sources	2023	2024	2025	2026	2027	Total
Public Building Improvement Fund	268,000					268,000
<b>Total</b>	<b>268,000</b>					<b>268,000</b>

**Budget Impact/Other**  
 Staff anticipates a savings of \$1,500/year in critical repairs.

Budget Items	2023	2024	2025	2026	2027	Total
Maintenance		-1,500	-1,500	-1,500	-1,500	-6,000
<b>Total</b>		<b>-1,500</b>	<b>-1,500</b>	<b>-1,500</b>	<b>-1,500</b>	<b>-6,000</b>



Village of Libertyville, Illinois

Capital Plan

2022 thru 2027



SOURCES AND USES OF FUNDS

Source	Estimated					
	2022	2023	2024	2025	2026	2027
<b>Stormwater Sewer Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$667,219	\$736,747	\$2,523,175	\$5,339,177	\$5,107,119	\$8,735,413
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
DCEO Grant	0	2,750,000	2,750,000	0	0	0
Debt Issuance	0	11,830,344	7,379,016	0	7,648,713	7,218,043
Operating Income	857,931	1,530,698	1,193,257	1,497,516	1,494,760	1,475,738
<i>Total</i>	857,931	16,111,042	11,322,273	1,497,516	9,143,473	8,693,781
<b>Total Revenues and Other Fund Sources</b>	857,931	16,111,042	11,322,273	1,497,516	9,143,473	8,693,781
<b>Total Funds Available</b>	<b>1,525,150</b>	<b>16,847,789</b>	<b>13,845,448</b>	<b>6,836,693</b>	<b>14,250,592</b>	<b>17,429,194</b>
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Administration &amp; Finance</u>						
Nicholas-Dowden Site Improvements	ADM-PMP-002	0	(673,931)	0	0	0
<i>Total</i>		0	(673,931)	0	0	0
<u>Public Works Department</u>						
Storm Sewer Improvements - Miscellaneous	PW-SW-002	(50,000)	(50,000)	(50,000)	(50,000)	(60,000)
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)	(100,000)
Storm Sewer Point Repairs	PW-SW-005	(100,000)	(100,000)	(100,000)	(100,000)	(125,000)
Charles Brown Reservoir Annual Maintenance	PW-SW-006	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
MSWMP - Rockland Road	PW-SW-007	(50,000)	(2,935,150)	0	0	0
MSWMP - Burdick & Ames	PW-SW-008	(300,000)	(10,099,675)	(6,195,199)	0	0
MSWMP - Copeland Manor	PW-SW-009	0	0	(966,799)	0	(2,762,284)
MSWMP - Winchester Road	PW-SW-010	0	0	0	(903,591)	(4,345,843)
<i>Total</i>		(700,000)	(13,384,825)	(7,511,998)	(350,000)	(4,020,875)
<i>Other Uses</i>						
Debt Service		0	(177,455)	(905,870)	(1,291,171)	(1,405,901)
Loan Repayment to Non-Home Rule Sales Tax Fund		(88,403)	(88,403)	(88,403)	(88,403)	0
<i>Total</i>		(88,403)	(265,858)	(994,273)	(1,379,574)	(1,493,555)
<b>Total Expenditures and Uses</b>		<b>(788,403)</b>	<b>(14,324,614)</b>	<b>(8,506,271)</b>	<b>(1,729,574)</b>	<b>(9,431,682)</b>

Source	Estimated 2022	2023	2024	2025	2026	2027
<b>Stormwater Sewer Fund</b>						
<b>Change in Cash Balance</b>	69,528	1,786,428	2,816,002	(232,058)	3,628,294	(737,901)
<b>Ending Cash Balance</b>	<b>736,747</b>	<b>2,523,175</b>	<b>5,339,177</b>	<b>5,107,119</b>	<b>8,735,413</b>	<b>7,997,512</b>

# Capital Plan

Data in Year 2023

## 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  
**Priority** 1 Critical

**Description** **Total Project Cost: \$365,000**

This project accounts for expenses associated with various storm sewer improvements that reduce the risk of flooding and prevent property damage while managing the quality of stormwater runoff.

### Justification

While the Master Stormwater Management Plan (MSWMP) addresses large-scale community stormwater projects, there is a need to fund smaller projects on a pay-as-you-go basis.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
100,000	Construction/Maintenance	50,000	50,000	50,000	55,000	60,000	265,000
<b>Total</b>	<b>Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>55,000</b>	<b>60,000</b>	<b>265,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
100,000	Stormwater Sewer Fund	50,000	50,000	50,000	55,000	60,000	265,000
<b>Total</b>	<b>Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>55,000</b>	<b>60,000</b>	<b>265,000</b>

### Budget Impact/Other

Staff anticipates an increase of \$1,00/year in maintenance of new sewers.

Prior	Budget Items	2023	2024	2025	2026	2027	Total
1,000	Maintenance	1,000	1,000	1,000	1,000	1,000	5,000
<b>Total</b>	<b>Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>5,000</b>



# Capital Plan

Data in Year 2023

## 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  
**Priority** 2 Important

**Description** **Total Project Cost:** \$475,000

To clean storm sewers, a 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.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
75,000	Construction/Maintenance	75,000	75,000	75,000	75,000	100,000	400,000
<b>Total</b>	<b>Total</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>100,000</b>	<b>400,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
75,000	Stormwater Sewer Fund	75,000	75,000	75,000	75,000	100,000	400,000
<b>Total</b>	<b>Total</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>100,000</b>	<b>400,000</b>

### Budget Impact/Other

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

Prior	Budget Items	2023	2024	2025	2026	2027	Total
-1,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>



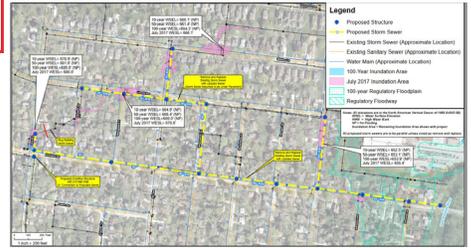


# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-SW-007  
**Project Name** MSWMP - Rockland Road



**Type** Improvement  
**Useful Life** 50 years  
**Category** Storm Sewer/Drainage  
**Project Scope** Continuing Project

**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 1 Critical

**Description** **Total Project Cost: \$2,985,150**

Water from the resulting runoff ponds in the roadway sags on Fourth Avenue, Lincoln Avenue, Windsor Terrace and Seventh Avenue make these roadways impassable and structure flooding occur as well. The existing storm sewer at Second Street and Rockland surcharges resulting in overland flow being directed towards the roadway sag on Second Street. The existing storm sewer system does not have adequate capacity and the overland flow routes through residential properties are insufficient.

As part of the Rockland Road reconstruction project, a new main line storm sewer will be installed along Rockland Road between Prairie Avenue to the Des Plaines River. Later phases will include installing connecting storm sewers along Wrightwood Terrace, Seventh Avenue and Fourth Avenue. The proposed Lincoln Avenue storm sewer system will be connected to the Rockland Road main line storm sewer by the Wrightwood Avenue lateral.

The \$315,150 cost classified as "Other" is a grant administrative expense associated with the large anticipated DCEO grant to the Village. It is payable to Lake County Stormwater Management Commission.

**Justification**

The Village routinely experiences localized surface flooding in certain locations during moderate to heavy rainfall events, usually in excess of 2.0-inches. Some of the contributing factors to the surface flooding is that a majority of the storm sewer lines in these areas were designed and constructed prior to modern stormwater management standards. In addition, suitable/safe overland flood routes are nonexistent. In order to address property and structure flooding in the Village, it was determined that the development of a Village-Wide Master Stormwater Management Plan (MSWMP) was necessary to identify all potential flooding locations in the Village.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
50,000	Planning/Design/Engineering	320,000					320,000
<b>Total</b>	Construction/Maintenance	2,300,000					2,300,000
	Other	315,150					315,150
	<b>Total</b>	<b>2,935,150</b>					<b>2,935,150</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
50,000	Stormwater Sewer Fund	2,935,150					2,935,150
<b>Total</b>	<b>Total</b>	<b>2,935,150</b>					<b>2,935,150</b>

**Budget Impact/Other**

Staff anticipates an increase of \$5,000/year in maintenance of new sewers.

Budget Items	2023	2024	2025	2026	2027	Total
Maintenance		5,000	5,000	5,000	5,000	20,000
<b>Total</b>		<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>20,000</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-SW-008  
**Project Name** MSWMP - Burdick & Ames



**Type** Improvement      **Department** Public Works Department  
**Useful Life** 50 years      **Contact** Public Works Director  
**Category** Storm Sewer/Drainage      **Priority** 1 Critical  
**Project Scope** Continuing Project

**Description** **Total Project Cost: \$16,594,874**

This existing storm sewer system has insufficient capacity. Runoff cannot effectively get to Charles Brown Park Reservoir and there are no safe overflow routes. The high-water level of the reservoir is also higher than certain roadway sags (low areas) in the neighborhood.

The project would install a new main line storm sewer along Rockland Road to Nicholas Dowden Park and construct laterals along Shari Lane, Dymond Road and Drake, Carter, Burdick, and Ames Streets. Sewer intake and conveyance capacity will be increased. In addition, construct an 18-acre-foot detention basin in Nicholas Dowden Park - South.

The \$169,675 cost classified as "Other" is a grant administrative expense associated with the large anticipated DCEO grant to the Village. It is payable to Lake County Stormwater Management Commission.

**Justification**

The Village routinely experiences localized surface flooding in certain locations during moderate to heavy rainfall events, usually in excess of 2.0-inches. Some of the contributing factors to the surface flooding is that a majority of the storm sewer lines in these areas were designed and constructed prior to modern stormwater management standards. In addition, suitable/safe overland flood routes are nonexistent. In order to address property and structure flooding in the Village, it was determined that the development of a Village-Wide Master Stormwater Management Plan (MSWMP) was necessary to identify all potential flooding locations in the Village.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
300,000	Planning/Design/Engineering	1,495,000					1,495,000
	Construction/Maintenance	8,435,000	6,195,199				14,630,199
	Other	169,675					169,675
	<b>Total</b>	<b>10,099,675</b>	<b>6,195,199</b>				<b>16,294,874</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
300,000	Stormwater Sewer Fund	10,099,675	6,195,199				16,294,874
	<b>Total</b>	<b>10,099,675</b>	<b>6,195,199</b>				<b>16,294,874</b>

**Budget Impact/Other**

Staff anticipates an increase of \$5,000/year in maintenance of new sewers.

Budget Items	2023	2024	2025	2026	2027	Total
Maintenance			5,000	5,000	5,000	15,000
<b>Total</b>			<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>15,000</b>

Village of Libertyville, Illinois

Capital Plan

2022 thru 2027



SOURCES AND USES OF FUNDS

Source	Estimated 2022	2023	2024	2025	2026	2027
<b>Technology Enhancements for Police and Fire Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$0	\$0	\$249,286	\$423,572	\$97,858	\$202,144
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Capital Transfer from General Fund	0	50,000	50,000	50,000	50,000	50,000
Transfer from Non-Home Rule Sales Tax Fund	0	300,000	225,000	225,000	225,000	250,000
<i>Total</i>	0	350,000	275,000	275,000	275,000	300,000
<b>Total Revenues and Other Fund Sources</b>	0	350,000	275,000	275,000	275,000	300,000
<b>Total Funds Available</b>	0	350,000	524,286	698,572	372,858	502,144
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Fire Department</u>						
Motorola Portable Radios Replacement	FD-IT-001	0	0	(280,000)	0	0
Radio Tower Equipment Upgrade	FD-IT-002	0	0	0	0	(70,000)
Fire Station Alerting System	FD-IT-003	0	0	(180,000)	0	0
Fire and MABAS Base Radio Replacement	FD-IT-005	0	0	0	(70,000)	0
<i>Total</i>		0	0	(460,000)	(70,000)	(70,000)
<u>Police Department</u>						
Schertz Building - Interior and Exterior Cameras	PD-IT-001	0	0	(40,000)	0	0
Squad Car - Video Camera System	PD-IT-002	0	(23,220)	(23,220)	(23,220)	(23,220)
Portable Radio Replacement	PD-IT-003	0	0	0	0	(330,000)
Body Worn Camera System	PD-IT-004	0	(77,494)	(77,494)	(77,494)	(77,494)
<i>Total</i>		0	(100,714)	(100,714)	(140,714)	(430,714)
<b>Total Expenditures and Uses</b>		0	(100,714)	(100,714)	(600,714)	(500,714)
<b>Change in Cash Balance</b>		0	249,286	174,286	(325,714)	104,286
<b>Ending Cash Balance</b>		0	249,286	423,572	97,858	202,144
						1,430

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PD-IT-002  
**Project Name** Squad Car - Video Camera System



**Type** Equipment  
**Useful Life** 10 years  
**Category** Equipment: Computers  
**Project Scope** Annual Program  
**Department** Police Department  
**Contact** Police Chief  
**Priority** 2 Important

**Description** **Total Project Cost: \$139,320**

The system wide replacement of the Police Department's current mobile video system installed in the patrol fleet. The current system has been in service since 2013 and is rapidly approaching its EUL. The system wide replacement would include updated redaction software and server replacement for increased capability, longer retention, and increased reliability.

### Justification

The Police Department's in-car mobile video system forms a comprehensive network to increase officer safety, reduce allegations of police misconduct, and aid in criminal prosecutions. The police department is required by law in certain circumstances to video and audio record interviews and criminal investigations. The in car mobile video system directly aids in these interviews/ interrogations when they occur spontaneously on the street or due to circumstances which prevent the officer from conducting the interview at the police department.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
23,220	Equip/Vehicles/Furnishings	23,220	23,220	23,220	23,220	23,220	116,100
<b>Total</b>	<b>Total</b>	<b>23,220</b>	<b>23,220</b>	<b>23,220</b>	<b>23,220</b>	<b>23,220</b>	<b>116,100</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
23,220	Technology Enhancements for Police and Fire Fund	23,220	23,220	23,220	23,220	23,220	116,100
<b>Total</b>	<b>Total</b>	<b>23,220</b>	<b>23,220</b>	<b>23,220</b>	<b>23,220</b>	<b>23,220</b>	<b>116,100</b>

### Budget Impact/Other

Staff anticipates an additional \$1,000/year in maintenance.

Budget Items	2023	2024	2025	2026	2027	Total
Maintenance	1,000	1,000	1,000	1,000	1,000	5,000
<b>Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>5,000</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PD-IT-004  
**Project Name** Body Worn Camera System



**Type** Equipment  
**Useful Life** 10 years  
**Category** Equipment: Computers  
**Project Scope** Annual Program  
**Department** Police Department  
**Contact** Police Chief  
**Priority** 1 Critical

**Description** **Total Project Cost: \$387,470**

This project proposes the department-wide purchase, maintenance, and support of body worn cameras (BWC) and associated technology. This project includes one BWC per officer, supporting hardware, secure data storage, and associated technology. The proposed BWC project would integrate platforms with the proposed implementation of patrol fleet camera systems.

### Justification

The Libertyville Police Department does not currently have the infrastructure and hardware for BWCs in daily law enforcement operations. The technology has rapidly evolved and set the precedent for consolidation into one evidence-based video platform. The BWC technology would fully integrate with the proposed implementation of the patrol fleet camera systems.

Expenditures	2023	2024	2025	2026	2027	Total
Equip/Vehicles/Furnishings	77,494	77,494	77,494	77,494	77,494	387,470
<b>Total</b>	<b>77,494</b>	<b>77,494</b>	<b>77,494</b>	<b>77,494</b>	<b>77,494</b>	<b>387,470</b>

Funding Sources	2023	2024	2025	2026	2027	Total
Technology Enhancements for Police and Fire Fund	77,494	77,494	77,494	77,494	77,494	387,470
<b>Total</b>	<b>77,494</b>	<b>77,494</b>	<b>77,494</b>	<b>77,494</b>	<b>77,494</b>	<b>387,470</b>

### Budget Impact/Other

The projected impact to the operating budget is unknown at this time, but it is likely a dedicated employee will eventually be needed to support and facilitate daily activities associated with the platform.

Village of Libertyville, Illinois

Capital Plan

2022 thru 2027



SOURCES AND USES OF FUNDS

Source	Estimated 2022	2023	2024	2025	2026	2027
<b>Technology Equipment and Replacement Service Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	<b>\$284,225</b>	<b>\$204,535</b>	<b>\$219,957</b>	<b>\$215,321</b>	<b>\$59,046</b>	<b>\$101,083</b>
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Capital Transfer from General Fund	50,000	0	0	0	0	0
Operating Income	(119,970)	(146,533)	35,000	35,000	35,000	35,000
Transfer from Non-Home Rule Sales Tax Fund	150,000	250,000	100,000	150,000	150,000	100,000
<i>Total</i>	80,030	103,467	135,000	185,000	185,000	135,000
<b>Total Revenues and Other Fund Sources</b>	<b>80,030</b>	<b>103,467</b>	<b>135,000</b>	<b>185,000</b>	<b>185,000</b>	<b>135,000</b>
<b>Total Funds Available</b>	<b>364,255</b>	<b>308,002</b>	<b>354,957</b>	<b>400,321</b>	<b>244,046</b>	<b>236,083</b>
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Administration &amp; Finance</u>						
Security Cameras for Various Village Buildings	ADM-IT-001	0	0	(50,000)	(50,000)	0
Annual Hardware Replacement	ADM-IT-003	(66,500)	(68,045)	(69,636)	(71,275)	(74,702)
Network Switch Replacements - Phase I	ADM-IT-004	0	0	(50,000)	0	0
Network Switch Replacements - Phase II	ADM-IT-005	0	0	(50,000)	0	0
Parking Deck Cameras - Church Street	ADM-IT-006	0	0	(50,000)	0	0
Parking Deck Cameras - Lake Street	ADM-IT-007	(50,000)	0	0	0	0
Phone System Replacement	ADM-IT-008	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Electronic Document Management System	ADM-IT-010	0	0	(100,000)	0	0
<i>Total</i>	(136,500)	(88,045)	(139,636)	(341,275)	(142,963)	(94,702)
<u>Police Department</u>						
Squad Car - Video Camera System	PD-IT-002	(23,220)	0	0	0	0
<i>Total</i>	(23,220)	0	0	0	0	0
<b>Total Expenditures and Uses</b>	<b>(159,720)</b>	<b>(88,045)</b>	<b>(139,636)</b>	<b>(341,275)</b>	<b>(142,963)</b>	<b>(94,702)</b>
<b>Change in Cash Balance</b>	<b>(79,690)</b>	<b>15,422</b>	<b>(4,636)</b>	<b>(156,275)</b>	<b>42,037</b>	<b>40,298</b>
<b>Ending Cash Balance</b>	<b>204,535</b>	<b>219,957</b>	<b>215,321</b>	<b>59,046</b>	<b>101,083</b>	<b>141,381</b>

# Capital Plan

Data in Year 2023

## 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  
**Priority** 2 Important

**Description** **Total Project Cost:** \$429,121

The Village's goal is to replace desktops and laptops on a four-year replacement cycle. Typically, five 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.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
72,500	Equip/Vehicles/Furnishings	68,045	69,636	71,275	72,963	74,702	356,621
<b>Total</b>	<b>Total</b>	<b>68,045</b>	<b>69,636</b>	<b>71,275</b>	<b>72,963</b>	<b>74,702</b>	<b>356,621</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
72,500	Technology Equipment and Replacement Service Fund	68,045	69,636	71,275	72,963	74,702	356,621
<b>Total</b>	<b>Total</b>	<b>68,045</b>	<b>69,636</b>	<b>71,275</b>	<b>72,963</b>	<b>74,702</b>	<b>356,621</b>

### Budget Impact/Other

No material additional cost or savings to operating budget.

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

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



**Type** Equipment  
**Useful Life** 10 years  
**Category** Equipment: Computers  
**Project Scope** Annual Program  
**Department** Administration & Finance  
**Contact** Deputy Village Administrator  
**Priority** 2 Important

**Description** **Total Project Cost: \$130,823**  
 Phased 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.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
30,823	Equip/Vehicles/Furnishings	20,000	20,000	20,000	20,000	20,000	100,000
<b>Total</b>	<b>Total</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>100,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
30,823	Technology Equipment and Replacement Service Fund	20,000	20,000	20,000	20,000	20,000	100,000
<b>Total</b>	<b>Total</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>100,000</b>

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

Village of Libertyville, Illinois

Capital Plan

2022 thru 2027



**SOURCES AND USES OF FUNDS**

Source	Estimated 2022	2023	2024	2025	2026	2027
<b>TIF Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$1,308,587	\$1,305,487	\$1,744,166	\$1,744,166	\$1,744,166	\$1,744,166
<b><u>Revenues and Other Fund Sources</u></b>						
<i>Revenue</i>						
Increment Revenues	4,463,449	4,486,162	0	0	0	0
<i>Total</i>	4,463,449	4,486,162	0	0	0	0
<b>Total Revenues and Other Fund Sources</b>	4,463,449	4,486,162	0	0	0	0
<b>Total Funds Available</b>	<b>5,772,036</b>	<b>5,791,649</b>	<b>1,744,166</b>	<b>1,744,166</b>	<b>1,744,166</b>	<b>1,744,166</b>
<b><u>Expenditures and Uses</u></b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Community Development</u>						
East Parking Lot at School St.	CD-TIF-001	(165,000)	0	0	0	0
Church St. Parking Deck Monument Sign	CD-TIF-002	(45,000)	0	0	0	0
Downtown Parking Lot Improvements	CD-TIF-003	(225,000)	0	0	0	0
<i>Total</i>		(435,000)	0	0	0	0
<i>Other Uses</i>						
Debt Service		(905,740)	(905,740)	0	0	0
TIF Surplus Rebate		(3,125,809)	(3,141,743)	0	0	0
<i>Total</i>		(4,031,549)	(4,047,483)	0	0	0
<b>Total Expenditures and Uses</b>	(4,466,549)	(4,047,483)	0	0	0	0
<b>Change in Cash Balance</b>	(3,100)	438,679	0	0	0	0
<b>Ending Cash Balance</b>	<b>1,305,487</b>	<b>1,744,166</b>	<b>1,744,166</b>	<b>1,744,166</b>	<b>1,744,166</b>	<b>1,744,166</b>

Village of Libertyville, Illinois

Capital Plan

2022 thru 2027



SOURCES AND USES OF FUNDS

Source	Estimated					
	2022	2023	2024	2025	2026	2027
<b>Utility Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	<b>\$3,554,966</b>	<b>\$3,501,848</b>	<b>\$3,408,349</b>	<b>\$2,579,472</b>	<b>\$1,657,533</b>	<b>\$1,884,028</b>
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Debt Issuance	0	1,500,000	1,500,000	1,500,000	0	0
Operating Income	4,733,895	4,811,059	0	0	0	0
Operating Income (From Rate Study)	0	0	5,672,488	5,859,321	6,109,967	6,380,691
<i>Total</i>	4,733,895	6,311,059	7,172,488	7,359,321	6,109,967	6,380,691
<b>Total Revenues and Other Fund Sources</b>	<b>4,733,895</b>	<b>6,311,059</b>	<b>7,172,488</b>	<b>7,359,321</b>	<b>6,109,967</b>	<b>6,380,691</b>
<b>Total Funds Available</b>	<b>8,288,861</b>	<b>9,812,907</b>	<b>10,580,837</b>	<b>9,938,793</b>	<b>7,767,500</b>	<b>8,264,719</b>
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Public Works Department</u>						
High School Lift Station - Eng. & Construction	PW-SS-001	(75,000)	(700,000)	0	0	0
Emergency Generator at Lift Station (TBD)	PW-SS-002	0	(175,000)	(175,000)	0	(175,000)
Hollister Lift Station - Eng. & Construction	PW-SS-003	0	0	(55,000)	(700,000)	0
Annual Sewer Televising Inspection	PW-SS-005	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Lining and Point Repairs Construction	PW-SS-006	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Manhole Repairs - Various Locations	PW-SS-007	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Cass Avenue Lift Station Replacement	PW-SS-008	0	0	(150,000)	(850,000)	0
Flow Monitoring and Smoke Testing Program	PW-SS-009	0	(100,000)	(100,000)	(100,000)	(100,000)
Winchester Sewer Upgrade (Loyola)	PW-SS-010	(100,000)	0	(675,000)	0	0
Winchester Sewer Upgrade (Lucerne)	PW-SS-011	0	0	(155,000)	(655,000)	0
Cambridge Lift Station Replacement	PW-SS-012	0	0	0	0	(75,000)
Emergency Generator - Cass/Peterson Lift Station	PW-SS-013	0	0	0	0	0
Annual Watermain Replacement Program	PW-WATER-002	(1,250,000)	(2,000,000)	(1,100,000)	(1,100,000)	(1,100,000)
Meter Replacement - Manual Meter Upgrade	PW-WATER-003	(40,000)	(40,000)	(40,000)	(40,000)	(45,000)
Radio Read Touchpad - Replace Meter Heads	PW-WATER-004	(25,000)	(25,000)	(25,000)	0	0
Fire Hydrant Replacements	PW-WATER-005	(30,000)	(30,000)	(30,000)	(30,000)	(35,000)
New Valve Insertions	PW-WATER-006	(25,000)	(25,000)	(25,000)	(25,000)	(30,000)
Miscellaneous System Repairs	PW-WATER-007	(50,000)	(50,000)	(50,000)	(50,000)	(60,000)
Red Top Reservoir Emergency Generator	PW-WATER-011	0	0	(150,000)	0	0
Emergency Generator - Greentree Well	PW-WATER-013	0	0	0	(150,000)	0
Upgrade Second Street Well	PW-WATER-014	0	0	(250,000)	0	0

Source		Estimated					
		2022	2023	2024	2025	2026	2027
<b>Utility Fund</b>							
Annual SCADA Improvements	PW-WATER-015	0	0	(25,000)	(25,000)	(25,000)	(25,000)
Miscellaneous Water Tower Repairs	PW-WATER-016	0	0	0	0	(250,000)	0
Repairs at Centrum Reservoir	PW-WATER-017	(150,000)	0	0	0	0	0
Tiffany Lane Pressure Reducing Valve	PW-WATER-019	0	(50,000)	0	0	0	0
Red Top Reservoir Improvements	PW-WATER-020	0	(75,000)	0	0	0	0
Emergency Generator - Canterbury Booster Station	PW-WATER-021	0	(60,000)	0	0	0	0
SCADA Water Distribution System Radio Replacements	PW-WATER-022	0	(100,000)	0	0	0	0
Water Meter Conversions to Radio Read	PW-WATER-023	0	0	0	(650,000)	0	0
Cla-Val Rehabilitation and Replacements	PW-WATER-024	0	(150,000)	0	0	0	0
Large Water Meter Replacements	PW-WATER-025	0	0	(150,000)	0	0	0
Winchester Road - Emergency Main Replacement	PW-WATER-026	(36,705)	0	0	0	0	0
Vehicle Basestation Water Meter Reader Device	PW-WATER-027	(35,000)	0	0	0	0	0
Plant SCADA System	PW-WWTP-001	(364,800)	0	0	0	0	0
Retaining Wall	PW-WWTP-002	0	0	(350,000)	0	0	0
Screen & Grit Bldg. - Electrical System	PW-WWTP-006	(44,000)	(20,000)	(350,000)	0	0	0
Screen & Grit Bldg. - Headworks Screen	PW-WWTP-007	(100,000)	(20,000)	(675,000)	0	0	0
Screen & Grit Bldg. - Grit Collector	PW-WWTP-008	(50,000)	(20,000)	(600,000)	0	0	0
Control Bldg. - Electrical System	PW-WWTP-009	0	(35,000)	(250,000)	0	0	0
Control Bldg. - Turbo Blowers	PW-WWTP-010	(650,000)	(650,000)	0	0	0	0
Filter Bldg. - Low Lift Pumps	PW-WWTP-011	0	0	0	(50,000)	(350,000)	0
Filter Bldg. - Non-potable Water System	PW-WWTP-013	0	0	(25,000)	(125,000)	0	0
Digester Complex - Dewatering Centrifuge	PW-WWTP-015	0	0	(150,000)	(1,650,000)	0	0
Secondary Clarifiers A - Weirs/Skimmers	PW-WWTP-023	0	0	(106,000)	0	0	0
Primary Clarifiers B - Isolation Valves	PW-WWTP-024	0	0	(228,000)	0	0	0
Aeration Tanks B - Junction Box Gates	PW-WWTP-026	0	0	(70,000)	0	0	0
Secondary Clarifiers B - Effluent Junction Box	PW-WWTP-027	0	0	(100,000)	0	0	0
Annual SCADA Improvements	PW-WWTP-029	0	0	(25,000)	(25,000)	(25,000)	(25,000)
Filter Conversion - Phase I	PW-WWTP-030	0	0	0	0	0	0
WWTP Conversion to UV Disinfection	PW-WWTP-032	0	0	0	0	(1,500,000)	(1,500,000)
BNR Process Fermentation Tank at WWTP	PW-WWTP-033	0	(50,000)	0	0	0	0
Digester Complex - Boiler and Flare System	PW-WWTP-034	0	(275,000)	0	0	0	0
	<i>Total</i>	(3,525,505)	(5,150,000)	(6,584,000)	(6,725,000)	(4,190,000)	(3,495,000)
<i>Other Uses</i>							
Debt Service Expense		(1,132,519)	(1,125,569)	(1,288,376)	(1,427,271)	(1,564,483)	(1,570,171)
Transfer to Fleet		(128,989)	(128,989)	(128,989)	(128,989)	(128,989)	(128,989)
	<i>Total</i>	(1,261,508)	(1,254,558)	(1,417,365)	(1,556,260)	(1,693,472)	(1,699,160)
<b>Total Expenditures and Uses</b>		(4,787,013)	(6,404,558)	(8,001,365)	(8,281,260)	(5,883,472)	(5,194,160)

<b>Source</b>	<b>Estimated 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>Utility Fund</b>						
<b>Change in Cash Balance</b>	(53,118)	(93,499)	(828,877)	(921,939)	226,495	1,186,531
<b>Ending Cash Balance</b>	<b>3,501,848</b>	<b>3,408,349</b>	<b>2,579,472</b>	<b>1,657,533</b>	<b>1,884,028</b>	<b>3,070,559</b>





# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-SS-005  
**Project Name** Annual Sewer Televising Inspection



**Type** Maintenance  
**Useful Life** 40 years  
**Category** Sanitary Sewer  
**Project Scope** Annual Program  
**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 2 Important

**Description** **Total Project Cost: \$700,000**

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 sanitary sewer.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
200,000	Construction/Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
200,000	Utility Fund	100,000	100,000	100,000	100,000	100,000	500,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>

### Budget Impact/Other

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

Prior	Budget Items	2023	2024	2025	2026	2027	Total
-1,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>

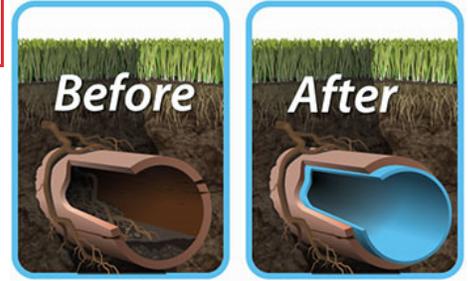
# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-SS-006  
**Project Name** Lining and Point Repairs Construction

**Type** Maintenance  
**Useful Life** 40 years  
**Category** Sanitary Sewer  
**Project Scope** Annual Program  
**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 2 Important



**Description** **Total Project Cost: \$1,950,000**  
 A resin-saturated felt tube made of polyester, fiberglass cloth or any of a number of other materials suitable for resin impregnation, is inserted or pulled into a damaged pipe. It is usually done from the upstream access point (manhole or excavation).

**Justification**  
 Little to no digging is involved in this trenchless process, making for a potentially more cost-effective and less disruptive method than traditional "dig and replace" pipe repair methods. This practice extends the useful life of the sewer pipes versus complete replacement.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
450,000	Construction/Maintenance	300,000	300,000	300,000	300,000	300,000	1,500,000
<b>Total</b>	<b>Total</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>1,500,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
450,000	Utility Fund	300,000	300,000	300,000	300,000	300,000	1,500,000
<b>Total</b>	<b>Total</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>1,500,000</b>

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

Prior	Budget Items	2023	2024	2025	2026	2027	Total
-1,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

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



**Type** Maintenance  
**Useful Life** 40 years  
**Category** Sanitary Sewer  
**Project Scope** Annual Program  
**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 2 Important

**Description** **Total Project Cost:** \$700,000

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.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
200,000	Construction/Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
200,000	Utility Fund	100,000	100,000	100,000	100,000	100,000	500,000
<b>Total</b>	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>

### Budget Impact/Other

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

Prior	Budget Items	2023	2024	2025	2026	2027	Total
-1,000	Maintenance	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
<b>Total</b>	<b>Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-5,000</b>









# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-WATER-005  
**Project Name** Fire Hydrant Replacements



**Type** Equipment  
**Useful Life** 40 years  
**Category** Water Distribution  
**Project Scope** Annual Program  
**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 2 Important

**Description** **Total Project Cost:** \$220,000  
 Annual replacement of existing fire hydrants.

**Justification**  
 The hydrant replacement project will allow for the Public Works Department to replace existing fire hydrants that have been identified to be in poor condition due to age or overall functionality.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
60,000	Equip/Vehicles/Furnishings	30,000	30,000	30,000	35,000	35,000	160,000
<b>Total</b>	<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>160,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
60,000	Utility Fund	30,000	30,000	30,000	35,000	35,000	160,000
<b>Total</b>	<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>160,000</b>

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





# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-WATER-019  
**Project Name** Tiffany Lane Pressure Reducing Valve



**Type** Equipment  
**Useful Life** 25 years  
**Category** Water Distribution  
**Project Scope** New Project  
**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 1 Critical

**Description** **Total Project Cost: \$50,000**

The Tiffany Lane Pressure Reducing Station supplies water to the residential and commercial properties in Water Pressure Zone #2. The station consists of a ten-inch pressure reducing valve (PRV) used for emergency high water flows, along with a companion two-inch PRV for normal usage flow. This project involves rebuilding the ten-inch valve and completely replacing the two-inch valve and fittings.

### Justification

This project will improve the functionality of the station to ensure adequate supply for emergency fire flow operations and reliable service for residential use. This station was originally constructed in 1985 and has never had a major rehabilitation.

Expenditures	2023	2024	2025	2026	2027	Total
Equip/Vehicles/Furnishings	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

Funding Sources	2023	2024	2025	2026	2027	Total
Utility Fund	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

### Budget Impact/Other

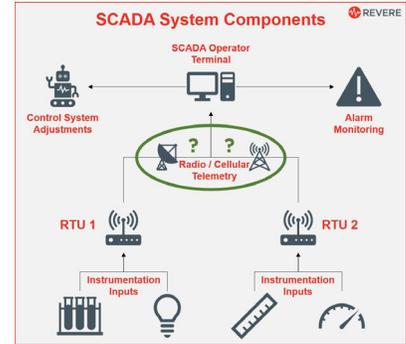
No material additional cost or savings to operating budget. Replacement of this asset could prevent the need for a costly emergency repair.





Village of Libertyville, Illinois

**Project #** PW-WATER-022  
**Project Name** SCADA Water Distribution System Radio Replacements



**Type** Improvement  
**Useful Life** 20 years  
**Category** Water Distribution  
**Project Scope** New Project  
**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 1 Critical

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

This project will involve changing the existing frequency and replacing 25 remote site radios in the water distribution system and at sanitary lift stations to enhance SCADA performance and remove interference from a neighboring community using the same frequency.

**Justification**

The SCADA radio system provides communication from all remote water distribution sites and sanitary lift stations to the main SCADA control server at the Public Works Facility. This communication is critical to the operation of the water system and provides alarm indications at the lift stations. The existing radios are obsolete and are not compatible with the updating of other SCADA components.

Expenditures	2023	2024	2025	2026	2027	Total
Construction/Maintenance	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

Funding Sources	2023	2024	2025	2026	2027	Total
Utility Fund	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

**Budget Impact/Other**

No material additional cost or savings to operating budget. Replacement of this asset could prevent the need for a costly emergency repair.

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-WATER-024  
**Project Name** Cla-Val Rehabilitation and Replacements



**Type** Equipment  
**Useful Life** 20 years  
**Category** Water Distribution  
**Project Scope** New Project  
**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 1 Critical

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

This project will rehabilitate or replace Cla-Val control systems at various Water System Pump Stations and Pressure Reducing Stations including: Bush Court Pressure Reducing Station main valve; Centrum Pumping Station high service and booster pump controls, main control valve, fill valve and surge valve; Garfield Pressure Adjusting Station main valve; Red top Pumping Station fill valve.

**Justification**

Cla-Val devices control the operation of pumps and valves throughout the water system. Many of these devices are past their useful life and no longer function properly. Repairing or replacing these controls is critical to the continued operation of the system.

Expenditures	2023	2024	2025	2026	2027	Total
Equip/Vehicles/Furnishings	150,000					150,000
<b>Total</b>	<b>150,000</b>					<b>150,000</b>

Funding Sources	2023	2024	2025	2026	2027	Total
Utility Fund	150,000					150,000
<b>Total</b>	<b>150,000</b>					<b>150,000</b>

**Budget Impact/Other**

No material additional cost or savings to operating budget. Replacement of this asset could prevent the need for a costly emergency repair.

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-WWTP-006  
**Project Name** Screen & Grit Bldg. - Electrical System



**Type** Improvement  
**Useful Life** 50 years  
**Category** Wastewater  
**Project Scope** Continuing Project  
**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 1 Critical

**Description** **Total Project Cost: \$414,000**

Remove and replace electrical breaker panel and associated wiring and conduits. The environment warrants new equipment to be NEMA Rating Class 1 Division 2. Work to be performed in conjunction to Screen and Grit equipment replacement.

### Justification

Building and electrical components are 29 years old at the EUL. Due to the moist corrosive atmosphere oxidation is occurring to the wiring and components. Replacement of the Screen and Grit Systems is the most cost-effective time for replacement of the electrical hardware.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
44,000	Planning/Design/Engineering	20,000					20,000
	Construction/Maintenance		350,000				350,000
<b>Total</b>	<b>Total</b>	<b>20,000</b>	<b>350,000</b>				<b>370,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
44,000	Utility Fund	20,000	350,000				370,000
<b>Total</b>	<b>Total</b>	<b>20,000</b>	<b>350,000</b>				<b>370,000</b>

### Budget Impact/Other

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

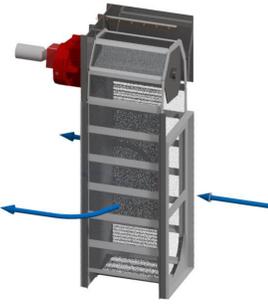
Budget Items	2023	2024	2025	2026	2027	Total
Maintenance		-1,000	-1,000	-1,000	-1,000	-4,000
<b>Total</b>		<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-4,000</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-WWTP-007  
**Project Name** Screen & Grit Bldg. - Headworks Screen



**Type** Improvement                      **Department** Public Works Department  
**Useful Life** 20 years                      **Contact** Public Works Director  
**Category** Wastewater                      **Priority** 1 Critical  
**Project Scope** Continuing Project

**Description** **Total Project Cost:** \$795,000  
 Project consist of demolition, reconfiguring structures, and installation of new screen systems. Screen size will be reduced from particle greater than 3/8" down to at least 1/4".

**Justification**  
 Existing equipment is past existing useful service life at 29 years old. Newer technologies have greater efficiencies and removal capabilities.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
100,000	Planning/Design/Engineering	20,000					20,000
	Construction/Maintenance		675,000				675,000
<b>Total</b>	<b>Total</b>	<b>20,000</b>	<b>675,000</b>				<b>695,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
100,000	Utility Fund	20,000	675,000				695,000
<b>Total</b>	<b>Total</b>	<b>20,000</b>	<b>675,000</b>				<b>695,000</b>

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

Budget Items	2023	2024	2025	2026	2027	Total
Maintenance		-5,000	-5,000	-5,000	-5,000	-20,000
<b>Total</b>		<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-20,000</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-WWTP-008  
**Project Name** Screen & Grit Bldg. - Grit Collector



**Type** Improvement **Department** Public Works Department  
**Useful Life** 25 years **Contact** Public Works Director  
**Category** Wastewater **Priority** 1 Critical  
**Project Scope** Continuing Project

**Description** **Total Project Cost:** \$670,000

Project consist of demolition, reconfiguring structures, and installation of grit system. A compact grit removal system can remove 95% of 106 micron or larger particles. Grit washers separate and return volatile solids while collecting inorganic material for disposal, saving space and capacity in downstream structures. Organic material returned to the process provides food for the biological process microbes.

### Justification

Existing equipment is past its engineered design life at 32 years when project is planned for completion.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
50,000	Planning/Design/Engineering	20,000					20,000
	Construction/Maintenance		600,000				600,000
<b>Total</b>	<b>Total</b>	<b>20,000</b>	<b>600,000</b>				<b>620,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
50,000	Utility Fund	20,000	600,000				620,000
<b>Total</b>	<b>Total</b>	<b>20,000</b>	<b>600,000</b>				<b>620,000</b>

### Budget Impact/Other

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

Budget Items	2023	2024	2025	2026	2027	Total
Maintenance		-5,000	-5,000	-5,000	-5,000	-20,000
<b>Total</b>		<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-20,000</b>



# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-WWTP-010  
**Project Name** Control Bldg. - Turbo Blowers



**Type** Improvement  
**Useful Life** 40 years  
**Category** Wastewater  
**Project Scope** Continuing Project  
**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 1 Critical

**Description** **Total Project Cost: \$1,362,600**  
 Project consist of replacement of centrifugal blowers and air diffusers with high speed, highly efficient turbo blowers and fine air diffusers. Inline air control and monitoring meters will provide control of the blowers to meet real-time oxygen demand.

**Justification**  
 Project replaces outdated equipment that is beyond existing useful service life. Greater than 30% energy savings will be realized. Energy incentives should be available.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
712,600	Construction/Maintenance	650,000					650,000
<b>Total</b>	<b>Total</b>	<b>650,000</b>					<b>650,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
712,600	Utility Fund	650,000					650,000
<b>Total</b>	<b>Total</b>	<b>650,000</b>					<b>650,000</b>

**Budget Impact/Other**  
 Staff anticipates a savings of \$5,000/year in critical repairs and energy costs.

Budget Items	2023	2024	2025	2026	2027	Total
Maintenance		-5,000	-5,000	-5,000	-5,000	-20,000
<b>Total</b>		<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-20,000</b>

# Capital Plan

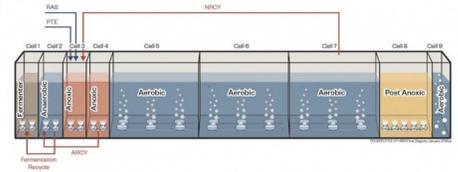
Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-WWTP-033  
**Project Name** BNR Process Fermentation Tank at WWTP

**Type** Improvement  
**Useful Life** 25 years  
**Category** Wastewater  
**Project Scope** New Project

**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 1 Critical



**Description** **Total Project Cost: \$50,000**

The Village is mandated by the IEPA to have a phosphorus level of 0.5 mg/l in the effluent by December 31, 2023. This is an investigative engineering study to determine if a fermentation tank at Plant B is economically feasible to meet this mandate.

**Justification**

The Village is mandated by the IEPA to have a phosphorus level of 0.5 mg/l in the effluent by December 31, 2023.

Expenditures	2023	2024	2025	2026	2027	Total
Planning/Design/Engineering	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

Funding Sources	2023	2024	2025	2026	2027	Total
Utility Fund	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

**Budget Impact/Other**

No material additional cost or savings to operating budget.

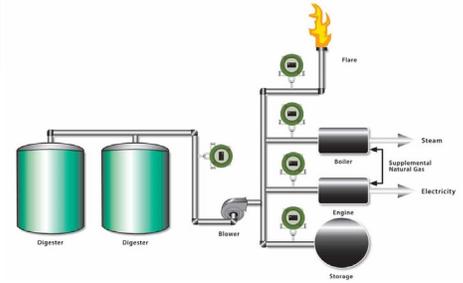
# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-WWTP-034  
**Project Name** Digester Complex - Boiler and Flare System

<b>Type</b>	Improvement	<b>Department</b>	Public Works Department
<b>Useful Life</b>	30 years	<b>Contact</b>	Public Works Director
<b>Category</b>	Wastewater	<b>Priority</b>	1 Critical
<b>Project Scope</b>	New Project		



**Description** **Total Project Cost:** \$275,000

This project consists of the replacement of the main anaerobic digester boiler and methane gas burner. Engineering is needed for newer more efficient boiler size and warming capacities.

**Justification**

Boiler was installed as part of the 1975 plant upgrade and is well past its useful service life. Boiler will be 48 years old at time of replacement. Energy savings will be realized as technology has evolved in making boilers more efficient.

Expenditures	2023	2024	2025	2026	2027	Total
Construction/Maintenance	275,000					275,000
<b>Total</b>	<b>275,000</b>					<b>275,000</b>

Funding Sources	2023	2024	2025	2026	2027	Total
Utility Fund	275,000					275,000
<b>Total</b>	<b>275,000</b>					<b>275,000</b>

**Budget Impact/Other**

The efficiency of the new asset could reduce maintenance costs by up to \$5,000 per year.

Budget Items	2023	2024	2025	2026	2027	Total
Maintenance		-5,000	-5,000	-5,000	-5,000	-20,000
<b>Total</b>		<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-20,000</b>

Village of Libertyville, Illinois

Capital Plan

2022 thru 2027



SOURCES AND USES OF FUNDS

Source	Estimated 2022	2023	2024	2025	2026	2027
<b>Vehicle Maintenance and Replacement Service Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	<b>\$969,322</b>	<b>\$1,303,007</b>	<b>\$986,299</b>	<b>\$494,288</b>	<b>\$308,277</b>	<b>\$568,266</b>
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Operating Income	165,781	207,303	125,000	125,000	125,000	125,000
Sale of Capital Asset (Quint)	100,000	0	0	0	0	0
Transfer from General Fund	1,000,000	500,000	500,000	500,000	500,000	500,000
Transfer from Utility Fund	128,989	128,989	128,989	128,989	128,989	128,989
<i>Total</i>	1,394,770	836,292	753,989	753,989	753,989	753,989
<b>Total Revenues and Other Fund Sources</b>	<b>1,394,770</b>	<b>836,292</b>	<b>753,989</b>	<b>753,989</b>	<b>753,989</b>	<b>753,989</b>
<b>Total Funds Available</b>	<b>2,364,092</b>	<b>2,139,299</b>	<b>1,740,288</b>	<b>1,248,277</b>	<b>1,062,266</b>	<b>1,322,255</b>
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Fire Department</u>						
Rescue Air Bag Kits	FD-EQU-001	0	(32,000)	0	0	0
Hurst Extrication Tools - Fire Station 2	FD-EQU-002	(28,500)	0	0	0	0
Surface-Supplied Air Dive Equipment	FD-EQU-003	0	(25,000)	0	0	0
Administrative Vehicle Replacement - 4600	FD-FLEET-001	0	0	(54,000)	0	0
Utility Vehicle Replacement - U462	FD-FLEET-002	0	0	(52,000)	0	0
Ambulance Replacement - A461	FD-FLEET-003	0	0	0	0	(380,000)
Ambulance Replacement - A463	FD-FLEET-004	0	(350,000)	0	0	0
Ambulance Replacement - A462	FD-FLEET-005	0	0	0	(365,000)	0
Fire Engine Replacement - E462	FD-FLEET-006	0	0	(720,000)	0	0
Administrative Vehicle Replacement - 4601	FD-FLEET-007	(47,000)	0	0	0	0
Quint QT463/Engine Replacement	FD-FLEET-009	(679,500)	0	0	0	0
<i>Total</i>		(755,000)	(407,000)	(826,000)	(365,000)	0
<u>Police Department</u>						
Police Interceptors	PD-FLEET-001	(144,032)	(165,000)	(170,000)	(175,000)	(185,000)
CSO Vehicles	PD-FLEET-002	(37,861)	(40,000)	0	0	0
Squad #20 - Administrative Vehicle (PD)	PD-FLEET-003	0	(46,000)	0	0	0
<i>Total</i>		(181,893)	(251,000)	(170,000)	(175,000)	(185,000)
<u>Public Works Department</u>						
Unit 303 - Ford F350	PW-FLEET-001	0	(75,000)	0	0	0
Unit 324 - Water Van	PW-FLEET-002	(98,000)	0	0	0	0

Source		Estimated 2022	2023	2024	2025	2026	2027
<b>Vehicle Maintenance and Replacement Service Fund</b>							
Unit 317 - Plow Truck	PW-FLEET-003	0	0	0	(200,000)	0	0
Unit 322 - Plow Truck	PW-FLEET-004	0	0	(200,000)	0	0	0
Unit 323 - Plow Truck	PW-FLEET-005	0	0	0	(200,000)	0	0
Unit P-4 - Parks	PW-FLEET-006	(26,192)	0	0	0	0	0
Unit P-5 - Ford F350	PW-FLEET-007	0	0	(50,000)	0	0	0
Unit 321 - International 7400	PW-FLEET-008	0	(215,000)	0	0	0	0
Unit 302 - Ford F250 Utility Truck	PW-FLEET-009	0	0	0	0	(70,000)	0
Unit 308 - Ford F450 Plow Truck	PW-FLEET-010	0	0	0	0	(87,000)	0
Unit 310 - Ford F350 Utility Truck	PW-FLEET-011	0	0	0	0	(70,000)	0
Unit 312 - Ford F450 Plow Truck	PW-FLEET-012	0	0	0	0	(87,000)	0
Unit 309 - Ford F150 Utility Truck	PW-FLEET-014	0	(40,000)	0	0	0	0
Petro Vend Fuel Site Controller	PW-FLEET-015	0	(55,000)	0	0	0	0
Unit 324 - Equipment	PW-FLEET-016	0	(70,000)	0	0	0	0
Unit 300 - Administrative Vehicle (PW)	PW-FLEET-017	0	0	0	0	0	(30,000)
Unit 314 - Ford F350 Dump Truck	PW-FLEET-018	0	0	0	0	0	(83,000)
Unit 331 - Skid Steer Bobcat	PW-FLEET-019	0	0	0	0	0	(75,000)
Unit P-3 - Ford F350 Dump Truck	PW-FLEET-020	0	0	0	0	0	(83,000)
Unit P-8 - Ford F450 Utility Truck	PW-FLEET-021	0	0	0	0	0	(90,000)
Mini Skid Steer with Log Grapple	PW-FLEET-022	0	(40,000)	0	0	0	0
	<i>Total</i>	(124,192)	(495,000)	(250,000)	(400,000)	(314,000)	(361,000)
<b>Total Expenditures and Uses</b>		(1,061,085)	(1,153,000)	(1,246,000)	(940,000)	(494,000)	(926,000)
<b>Change in Cash Balance</b>		333,685	(316,708)	(492,011)	(186,011)	259,989	(172,011)
<b>Ending Cash Balance</b>		<b>1,303,007</b>	<b>986,299</b>	<b>494,288</b>	<b>308,277</b>	<b>568,266</b>	<b>396,255</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** FD-EQU-001  
**Project Name** Rescue Air Bag Kits



**Type** Equipment  
**Useful Life** 10 years  
**Category** Equipment: Miscellaneous  
**Project Scope** New Project  
**Department** Fire Department  
**Contact** Fire Chief  
**Priority** 2 Important

### Description

**Total Project Cost:** \$32,000

Air bags are used to aid in extrication and technical rescue applications. A working kit should be on each of our front-line fire apparatus.

### Justification

The Fire Department currently has air bag kits that are operational, but past their life expectancy. Air bag kits have a ten-year life span.

Expenditures	2023	2024	2025	2026	2027	Total
Equip/Vehicles/Furnishings	32,000					32,000
<b>Total</b>	<b>32,000</b>					<b>32,000</b>

Funding Sources	2023	2024	2025	2026	2027	Total
Vehicle Maintenance and Replacement Service Fund	32,000					32,000
<b>Total</b>	<b>32,000</b>					<b>32,000</b>

### Budget Impact/Other

No additional cost or savings to operating budget.





# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

<b>Project #</b>	<b>PD-FLEET-001</b>
<b>Project Name</b>	<b>Police Interceptors</b>



<b>Type</b>	Equipment	<b>Department</b>	Police Department
<b>Useful Life</b>	3 years	<b>Contact</b>	Police Chief
<b>Category</b>	Vehicles	<b>Priority</b>	2 Important
<b>Project Scope</b>	Annual Program		

<b>Description</b>	<b>Total Project Cost: \$1,169,032</b>
In an effort to maintain a reliable squad car fleet, this project aims to replace Police Interceptor vehicles annually.	

<b>Justification</b>
Police squad cars are on the road 24/7/365 days a year, resulting in a high mileage at EUL. The old vehicles are washed down to other Village departments to replace older vehicles.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
294,032	Equip/Vehicles/Furnishings	165,000	170,000	175,000	180,000	185,000	875,000
<b>Total</b>	<b>Total</b>	<b>165,000</b>	<b>170,000</b>	<b>175,000</b>	<b>180,000</b>	<b>185,000</b>	<b>875,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
294,032	Vehicle Maintenance and Replacement Service Fund	165,000	170,000	175,000	180,000	185,000	875,000
<b>Total</b>	<b>Total</b>	<b>165,000</b>	<b>170,000</b>	<b>175,000</b>	<b>180,000</b>	<b>185,000</b>	<b>875,000</b>

<b>Budget Impact/Other</b>
Staff estimates an aggregate reduction in operating expenditures of \$4,000 over the next five years.

Prior	Budget Items	2023	2024	2025	2026	2027	Total
-800	Maintenance	-800	-800	-800	-800	-800	-4,000
<b>Total</b>	<b>Total</b>	<b>-800</b>	<b>-800</b>	<b>-800</b>	<b>-800</b>	<b>-800</b>	<b>-4,000</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PD-FLEET-002  
**Project Name** CSO Vehicles



**Type** Equipment  
**Useful Life** 5 years  
**Category** Vehicles  
**Project Scope** Continuing Project  
**Department** Police Department  
**Contact** Police Chief  
**Priority** 2 Important

**Description** **Total Project Cost:** \$77,861

Replace two existing 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.

Prior	Expenditures	2023	2024	2025	2026	2027	Total
37,861	Equip/Vehicles/Furnishings	40,000					40,000
<b>Total</b>	<b>Total</b>	<b>40,000</b>					<b>40,000</b>

Prior	Funding Sources	2023	2024	2025	2026	2027	Total
37,861	Vehicle Maintenance and Replacement Service Fund	40,000					40,000
<b>Total</b>	<b>Total</b>	<b>40,000</b>					<b>40,000</b>

### Budget Impact/Other

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

Prior	Budget Items	2023	2024	2025	2026	2027	Total
-800	Maintenance	-800	-800	-800	-800	-800	-4,000
<b>Total</b>	<b>Total</b>	<b>-800</b>	<b>-800</b>	<b>-800</b>	<b>-800</b>	<b>-800</b>	<b>-4,000</b>



# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-FLEET-001  
**Project Name** Unit 303 - Ford F350



**Type** Equipment  
**Useful Life** 11 years  
**Category** Vehicles  
**Project Scope** New Project  
**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 2 Important

**Description** **Total Project Cost:** \$75,000

Replacement of 2011 Ford F350 in Public Works. This truck used during the workday by the Utilities Supervisor.

### Justification

Replacement of the truck will reduce maintenance expenditures in the vehicle replacement fund. The Village will receive more money at auction selling a newer vehicle.

Expenditures	2023	2024	2025	2026	2027	Total
Equip/Vehicles/Furnishings	75,000					75,000
<b>Total</b>	<b>75,000</b>					<b>75,000</b>

Funding Sources	2023	2024	2025	2026	2027	Total
Vehicle Maintenance and Replacement Service Fund	75,000					75,000
<b>Total</b>	<b>75,000</b>					<b>75,000</b>

### Budget Impact/Other

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

Budget Items	2023	2024	2025	2026	2027	Total
Maintenance		-1,000	-1,000	-1,000	-1,000	-4,000
<b>Total</b>		<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-4,000</b>

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-FLEET-008  
**Project Name** Unit 321 - International 7400



**Type** Equipment  
**Useful Life** 10 years  
**Category** Vehicles  
**Project Scope** New Project  
**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 2 Important

**Description** **Total Project Cost: \$215,000**

This project is for the replacement of large Plow Truck #321 which is a 2010 International 7400.

### Justification

The need for replacement is based off of engine hours and the poor condition of the frame and substructures. Unit #321 has 2,000 engine hours and will be 12 years old when replaced.

Expenditures	2023	2024	2025	2026	2027	Total
Equip/Vehicles/Furnishings	215,000					215,000
<b>Total</b>	<b>215,000</b>					<b>215,000</b>

Funding Sources	2023	2024	2025	2026	2027	Total
Vehicle Maintenance and Replacement Service Fund	215,000					215,000
<b>Total</b>	<b>215,000</b>					<b>215,000</b>

### Budget Impact/Other

Staff anticipates a savings of \$2,000/year in critical repairs.

Budget Items	2023	2024	2025	2026	2027	Total
Maintenance		-2,000	-2,000	-2,000	-2,000	-8,000
<b>Total</b>		<b>-2,000</b>	<b>-2,000</b>	<b>-2,000</b>	<b>-2,000</b>	<b>-8,000</b>





# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-FLEET-016  
**Project Name** Unit 324 - Equipment



**Type** Equipment  
**Useful Life** 10 years  
**Category** Equipment: Miscellaneous  
**Project Scope** New Project  
**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 2 Important

### Description

**Total Project Cost: \$70,000**

This project is for the replacement of truck mounted equipment for new the Water Van #324 which was purchased in Fiscal Year 2021/22. The new equipment includes the hydraulic system to run pumps and saws, an electric generator, cabinetry for repair parts, and tools as well as lighting and safety equipment.

### Justification

This replacement is based off age and current condition of equipment. The existing equipment is in poor condition due to the amount of use over the last 20 years. None of the existing equipment can be retrofitted into the new Water Van.

Expenditures	2023	2024	2025	2026	2027	Total
Equip/Vehicles/Furnishings	70,000					70,000
<b>Total</b>	<b>70,000</b>					<b>70,000</b>

Funding Sources	2023	2024	2025	2026	2027	Total
Vehicle Maintenance and Replacement Service Fund	70,000					70,000
<b>Total</b>	<b>70,000</b>					<b>70,000</b>

### Budget Impact/Other

No material additional cost or savings to operating budget.

# Capital Plan

Data in Year 2023

## Village of Libertyville, Illinois

**Project #** PW-FLEET-022  
**Project Name** Mini Skid Steer with Log Grapple



**Type** Equipment  
**Useful Life** 15 years  
**Category** Equipment: Miscellaneous  
**Project Scope** New Project  
**Department** Public Works Department  
**Contact** Public Works Director  
**Priority** 3 Less Important

### Description

**Total Project Cost: \$40,000**

Small stand on skid steer loader with grapple to lift and carry brush and logs to the chipper. The grapple is designed to carry material long ways to keep the work zone smaller and reduce the need to block additional lanes of traffic during chipper and tree removal operations. With the smaller footprint and lower operating weight, we will be able to lift and carry material while not damaging turf.

### Justification

We are currently dragging brush and logs across lawns and parkways causing damage to turf that requires repair. This machine would reduce the likelihood of workplace injuries. With the ability to mechanize more of the heavy lifting and brush dragging we would reduce the chance of bodily injury.

Expenditures	2023	2024	2025	2026	2027	Total
Equip/Vehicles/Furnishings	40,000					40,000
<b>Total</b>	<b>40,000</b>					<b>40,000</b>

Funding Sources	2023	2024	2025	2026	2027	Total
Vehicle Maintenance and Replacement Service Fund	40,000					40,000
<b>Total</b>	<b>40,000</b>					<b>40,000</b>

### Budget Impact/Other

No material additional cost or savings to operating budget.

# DEPARTMENT NARRATIVE

## ADMINISTRATION & FINANCE

### Proposed 2022/2023 Administration/Finance Budget Goals

1. Conduct a Comprehensive Review of the Village's Code of Ordinances: Staff will develop an internal committee, to include the Village Attorney, when necessary, to review the Village's Code of Ordinances for updates, conflicts, errors and/or omissions. The review will also include ensuring that the ordinances follow State and Federal regulations. Should any adjustments need to be made a comprehensive amendment will be presented to the Village Board for approval. Target Completion Date – 4/30/2023 (50% of Code)
2. Evaluate and Update All Staff Job Descriptions: A comprehensive review of the Village's job descriptions has not been conducted since 2015. It is best practice to review job descriptions on a regular basis to ensure they are up to date. Target Completion Date – 12/31/2022
3. Research, Evaluate, and Implement Best Recruitment Practices to Attract Qualified Applicants: Recruitment continues to be challenging in the current environment and specifically for certain positions. Staff will research and evaluate best recruitment practices and develop a policy and procedures for recruitment, as well as recommendations for potential new benefit offerings for recruitment and retention of employees. Target Completion Date – Ongoing
4. Develop Customer Service Program/Training: Staff will develop an in-house customer service training model to provide consistency across departments with expectations for internal and external customer service experiences. Target Completion Date – 2/28/2023
5. Create On-Boarding Videos/Training Materials: Staff will develop an on-boarding presentation that provides general on-boarding to new employees. This online training will complement the in-person on-boarding process. In addition, staff is developing a list of trainings that can be conducted in-house and will create online materials that can be viewed by employees to meet training requirements through the online training platform Target Solutions. Target Completion Date – 12/31/2022
6. Develop Village-Wide Document Digitization Plan: The Village's capital plan identifies the purchase of a document management software in FY 2024-2025. Prior to implementation of the software, staff recommends the commencement of certain paperless processes. In addition, document scanning, and organization of files needs to occur in advance of the software purchase. Staff will develop a plan for which processes should become paperless and for implementing document scanning. Target Completion Date – 12/31/2022
7. Coordinate the Issuance of Approximately \$14 Million in General Obligation Alternate Revenue Bonds: The Village is scheduled to issue a substantial amount of new debt in FY 2022-2023 in order to fund the first two Master Stormwater Management Plan (MSWMP) projects: Rockland Road and the Highlands Subdivision. The debt associated with these bonds will be paid by stormwater utility fee revenues. Staff will work to coordinate issuance timing with the Public Works Department in order to minimize negative arbitrage. Additionally, Finance Department staff will endeavor to keep the cost of issuance as low as possible by working with its financial advisor to arrange for a competitive bond sale. Target Completion Date – 9/30/2022

8. Pursue the Government Finance Officers Association (GFOA) “Triple Crown” by Developing a Popular Annual Financial Report: The Village annually receives awards from the GFOA for its budget document and its Comprehensive Annual Financial Report. The third major GFOA award is for a distinguished Popular Annual Financial Report, which is a document that aims to reduce the complexity of the Comprehensive Annual Financial Report so the information is more amenable to consumption by the general public. Winning all three awards is referred to as the GFOA “Triple Crown”. At the completion of the April 30, 2022 audit, staff will work with internal stakeholders and external vendors to develop and release a Popular Annual Financial report for the fiscal year ending April 30, 2022. Target Completion Date – 12/31/2022

### **Proposed 2022/2023 Information Technology Budget Goals**

1. Analyze Opportunities for a Village Facilities Fiber Network: The Village relies on internet for daily processes in every building and facility. Staff will work with the Village’s contractual IT vendor to examine potential opportunities along with costs to build out Village fiber networks among Village buildings to reduce costs, as well as increase reliability and speed. Target Completion Date – 12/31/2022
2. Develop Regular IT Tips/Communication Pieces Regarding IT Security: Staff will work with IT to develop communication pieces and ensure that they are shared in internal communications such as the employee newsletter and via regular reminder e-mails. The purpose of these communications is to further educate staff on IT tips and security, and to keep staff up to date on IT related concerns. Target Completion Date – Ongoing
3. Implement E-mail Message Archiver Subscription Service and Update Policies Regarding Retention Accordingly: The Village currently uses a variety of methods to capture e-mail messages for storage. Since there is not one dedicated program to manage e-mail, message retention can be cumbersome when searching for archived e-mails for purposes such as FOIA. Staff is recommending the purchase of an e-mail message archiver service to streamline this process and better manage responses. Target Completion Date – 12/31/2022
4. Evaluate and Plan for Body-Worn Cameras with the Police Department: As the state requirement nears for the Village to implement body-worn cameras. Staff will work with the Police Department to evaluate the technology and ensure that the Village’s technology is in place to support the requirement. Target Completion Date – 12/31/2022
5. Eliminate Village-wide POTS Phone Lines Where Applicable: The Village has several POTS (plain old telephone service) phone lines that are traditional analog phone (copper) lines. POTS technology is being eliminated and will not be supported by most phone carriers within the next few years. Therefore, staff will conduct an analysis of current POTS lines and determine options for transitioning to digital or fiber. Target Completion Date – 12/31/2022

### **Review of 2021/2022 Administration/Finance Budget Goals**

1. Implement a Stormwater Utility Fee: If a stormwater utility fee is approved, staff will complete the process of adding the fee to the utility billing system and coordinating inquires and appeals related to the fee. In addition, staff will facilitate management of funds into the Stormwater Utility Fund.

*Status - The stormwater utility fee was successfully implemented as of the billing cycle beginning on September 1, 2021. Staff will continue to monitor the Stormwater Utility Fund and field any questions from utility billing customers.*

2. Implement a Village-wide Training Schedule: Staff will develop a Village-wide training schedule for general training on Village matters that will be scheduled in the Village’s training software, Target Solutions. This will also include conducting training on how to utilize Target Solutions. Employees will be given due dates annually for all trainings they must complete before their next performance evaluation.

*Status - Staff has developed a list of necessary training and identified how each training will be conducted. Staff will be utilizing Target Solutions to set up a schedule for trainings for each employee. This will include training assignments for each employee.*

3. Review the Village's Performance Evaluation Form: Staff will review the current non-union performance evaluation form to determine if updates need to be made, along with evaluating possible implementation of a self-evaluation as part of the performance review process.

*Status - Staff has collected sample evaluation forms for review and comparison. Staff will be conducting an analysis and making a final recommendation regarding the evaluation tool in the Spring of 2022.*

4. Develop Communications Materials for the Public Regarding the Village's Strategic Plan/Goals: The FY 2021-2022 budget includes funds to facilitate a strategic plan/goal setting session with the Village Board. Upon completion of this staff will work on infographics and other communication methods to share this information with the public along with continued updates as progress is made towards goals.

*Status - Due to the Board transition, with many new members, as well as COVID-19 restrictions this goal has not been completed.*

5. Facilitate Restructuring of the Recreation Department Due to COVID-19 Staffing Reductions: As the Restore Illinois COVID-19 guidelines allow additional easing of restrictions Administration will work to re-organize and fill staffing roles for the Recreation Department to support recreation programming accordingly.

*Status - A part-time, temporary Recreation Director was hired in December of 2021 and began employment with the Village in January. Staff will be working with her on the re-organization of the department as well as other strategic goals.*

6. Facilitate a Master Plan Process for Nicholas-Dowden Park and Associated Grant Applications: The FY 2021-2022 budget includes funds to develop a master plan for Nicholas-Dowden Park. Staff will facilitate an RFP to hire a vendor to prepare the master plan and work with the vendor to conduct the public input process to develop the plan. Upon completion of the plan, it will be used to assist with any applications for grant opportunities that become available.

*Status - The Village completed a master plan for Nicholas-Dowden in August of 2021. The master plan was submitted as part of the Village's Open Space Land Acquisition Development (OSLAD) grant application for the redevelopment of the north side of Nicholas-Dowden Park in the amount of \$400,000 of matching funds. The Village's CIP includes funds to redevelop the park in FY 2022-2023.*

7. Conduct an Updated Appraisal of Village Fixed Assets: GASB 34 requires that the Village incorporate its governmental fixed assets within its Statement of Net Position. This process occasionally requires an asset appraisal to determine the present value of Village governmental fixed assets including land, buildings, and roadways. The last Village fixed asset appraisal was undertaken in 2004.

*Status - This goal will not be completed in FY 2021-2022 for two reasons. First, the Government Accounting Standards Board (GASB) is preparing to reexamine GASB Statement 34, which established fixed asset accounting standards. These new standards should be substantially in place before a valuation is undertaken due to potential changes in valuation parameters. Second, in Fall of 2021, the Village was offered an opportunity to become an early adopter of its ERP provider's (BS&A) new cloud software. Implementation of this system is substantially complete, but gaining proficiency is ongoing. The new platform offers several new features related fixed asset management and tracking. Once these two requisite activities are complete, the Village will once again pursue an updated fixed asset valuation.*

8. Investigate Strategies to Increase the Village's Investment Interest Earnings: Historically, the Village earned interest on its cash balances from deposit account relationship rates, CD's, local government investment pools (LGIPs), and money market funds. The historic drop-in interest rates over the past year has greatly impacted the Village's ability to generate interest revenue on its cash balances. In FY 2021-2022, staff will seek alternative options that could generate a higher level of interest revenue by evaluating the various investment options authorized in the Public Funds Investment Act (30 ILS 235) and make reasonable and prudent recommendations to the Finance Committee for consideration.

*Status - While this is an ongoing endeavor, the portions of this goal specific to FY 2021-2022 were completed. One of the Village's authorized investment providers, IPRIME, began to offer a limited term duration series product that aims to offer higher returns than money market accounts. The Village moved a portion of its IPRIME assets into this new fund. The Village also began a new depository relationship with Libertyville Bank & Trust (LB&T). As part of its overall commitment to the Village's financial success, LB&T offers an interest rate for Village deposits that is, and will continue to be, five basis points higher than the Illinois Funds.*

### **Review of 2021/2022 Information Technology Budget Goals**

1. Implement Phishing Training for Staff: Phishing scams are being seen at a greater rate within organizations. The sophistication of these e-mails has also increased. Working with the Village's IT vendor staff training will be developed to bring awareness to possible phishing scams and to establish reporting procedures should a possible phishing e-mail be received.

*Status - The Village's IT vendor is currently developing phishing training to bring awareness to possible phishing scams and as well as reporting procedures for those that believe they received a phishing e-mail. This will be completed by the target completion date of March 31, 2022.*

2. Explore Opportunities for Live Streaming Village Board Meetings Upon Returning to In-person Meetings: Staff will explore ways to use the Village's current website provider to live stream in-person Village Board meetings. This will allow for greater participation in the public process for those members of the public that cannot attend in-person.

*Status - Staff reviewed the live streaming option through the website and found that while it does offer a live option it does not allow for archiving the recording or subsequent indexing of a file. In addition, the Village's existing camcorder is not fully compatible with the software. The Village's CIP includes funds for the purchase and installation of an audio/visual system for the Board room in FY 2027-2028.*

3. Work with MGP to Create a Pilot Project for Connecting Documents to GIS: Staff will establish a pilot project with specific online documents that will be linked to properties within the Village's GIS system. The goal of the project will be to determine what documents make sense to link (i.e. plat of survey, as-built plans, variations, etc.) to a specific property within the mapping platform and to determine the folder structure necessary to connect the information.

*Status - Staff has created a pilot project with property files for the North Pointe Estates subdivision. The project entails a document linking connection between the address and subdivision files for each property located within the North Pointe Estates Subdivision. Staff is currently finalizing the project and once complete, when using MyGIS, a staff member will be able to click on the property in the subdivision and pull up files within the program such as the as-built construction documents and the approved plat of survey. Upon completion of the project staff will develop a list of other subdivisions to begin linking documents to.*

4. Facilitate Camera Replacements at the Cook Street Parking Garage: The FY 2021-2022 budget includes funds to replace the existing camera system in the Cook Park parking garage. The cameras are at end life and many of them are not in working condition. Staff will facilitate the bid process for the replacement and look at what, if any, additions need to be made to the system.

*Status - Staff is currently developing a request for proposal to obtain vendor bids to complete this project. It is anticipated that it will be completed by the target completion date of April 30, 2022.*

5. Evaluate Additional IT Security Measures: Staff will work with the Village's IT vendor to review the Village's current IT security measures to assess what, if any additional security needs to be added. Items to explore include, the addition of password replacement polices, two-factor authentication, limiting access to webmail, etc. A plan will be developed for implementation.

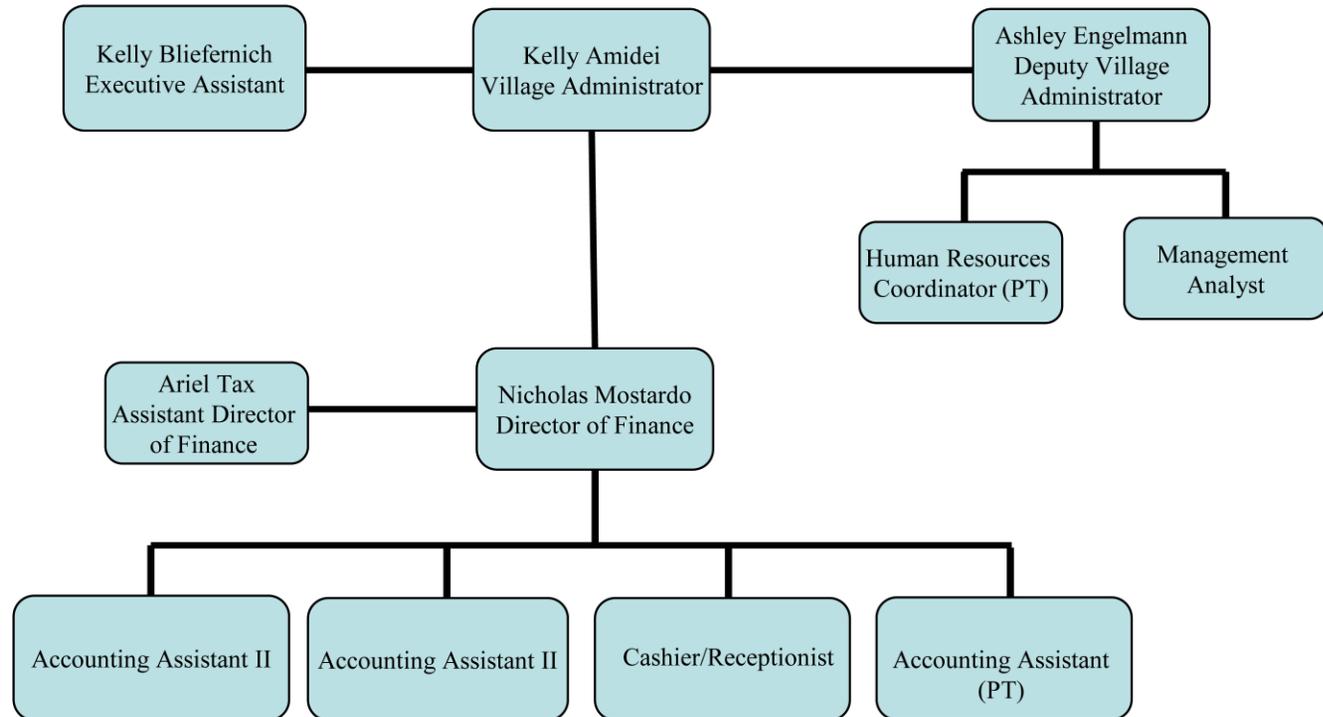
*Status - Staff has reviewed our IT practices and is currently implementing two-factor authentication for employees who use the VPN, a password replacement policy is being developed and a rule will be added to the system to trigger replacement. In addition, webmail has been restricted to employees with higher level Office licenses.*



# Organizational Chart



## ADMINISTRATION & FINANCE FISCAL YEAR 2022 - 2023



# DEPARTMENT NARRATIVE

## PUBLIC WORKS DEPARTMENT

### Proposed 2022/2023 Public Works Department Budget Goals

1. Update Design Standards for Public Improvements: The Village's manual of Design Standards is currently in the process of being revised entirely, which includes design specifications and standard detail drawings that are utilized for all developments within the Village. Staff intends to have a draft version of the updated standards complete by the end of FY 2021-2022. Upon review and discussions with the Public Works Committee, the Engineering Division then aims for seeking adoption of the updated standards by the Village Board in FY 2022-2023. Target Completion Date – 4/30/2023
2. Rehabilitation of Charles Brown Parking Lot: The Capital Improvement Plan calls for the parking lot at Charles Brown Park to be rehabilitated in FY 2022-2023. The Engineering Division will manage the project, which will include the removal and replacement of the existing asphalt surface, as well as new striping and signage as required. Target Completion Date – 9/30/2022
3. Rehabilitation of Prairie Crossing Metra Station Parking Lot: The large existing parking lot at the Prairie Crossing Metra Station is in poor condition and needs rehabilitation. Due to the size and corresponding costs of the required improvements, the project is intended to be split over a two-year period. The Engineering Division will coordinate with an engineering design consultant on finalization of the bid documents and provision of construction engineering services to facilitate the first half of the project in FY 2022-2023. It would then be anticipated that the remainder of the lot would be addressed in FY 23/24. The scope of the project would include the removal and replacement of the existing asphalt surface, removal, and replacement of existing concrete drive aisles near the station and select locations of sidewalk, and curb replacement. Target Completion Date – 10/31/2022
4. Improve and Endorse Building Energy Efficiency: The Village has a large inventory of lights which will require phases to add more LEDs (light emitting diodes) while using the available funds in the current operating budget. Target Completion Date – Ongoing
5. Continue Hazardous Tree Removal and Trimming Programs: Continue with the identification, trimming, and removal of trees and branches deemed a hazard on Village-owned parkways and parks with the use of in-house staff and a contractor. Additionally, continue the multi-year rotation of the parkway tree pruning program with the north/northeast section of the Village. The goal is to complete the rotational trimming work every four years for the entire Village. Target Completion Date – 4/30/2023
6. Complete Painting of Adler Dive and Plunge Pools: Staff will solicit for bids for the painting and patching of the Adler dive and plunge pools. The work will be performed in the fall after the pool season ends. Target Completion Date – 10/31/2022
7. Implement Mechanical, Electrical & Plumbing (MEP) Study for Adler Pool: Staff will solicit for proposals to replace the Adler pool filter room components and address other MEP study listed criteria. Demolition and construction of filter room components are anticipated to begin in the fall of 2022. Target Completion Date – Ongoing

## **Proposed 2022/2023 Roadway and MFT Capital Projects Budget Goals**

1. Continue Joint-Bid Road Rehabilitation Program: Since 2019, the Village has partnered with Mundelein and Vernon Hills for a joint bid road rehabilitation program. The Engineering Division will provide the majority of design and construction oversight services internally. It is anticipated that the FY 2022-2023 program will include approximately \$1,000,000 worth of road rehabilitation work. Streets to be rehabilitated include American Way, Commerce Drive, Sunnyside Place, Havenwood Drive, Havenwood Court, Old Peterson Road, Circle Drive, Oak Street and Briarwood Lane. Target Completion Date – 11/30/2022
2. Complete 2022 Skip Patching & Alley Resurfacing Program: Due to additional funding provided through Rebuild Illinois Bond Funds, staff was able to expand the scope of the annual skip patching program to also address resurfacing of many existing public alleys. Staff intends to utilize the same approach to this year's program with resurfacing an additional area of alleys in conjunction with skip patching throughout town. Construction is typically aligned to commence immediately upon completion of the Road Rehabilitation Program. All preparation of bid documents and the provision of daily construction oversight will be provided by the Engineering Division. Target Completion Date – 11/30/2022

## **Proposed 2022/2023 Water, Sanitary, and Stormwater Capital Projects Budget Goals**

1. Complete 2022 Water Main Replacement Program: The project scope for this year's water main replacement program has been substantially increased to address two substantial areas of concern within the Village's water distribution system: 1) W. Winchester Road (west of Route 45); and 2) Bartlett Terrace. Both locations have been subject to multiple water main breaks in the past and are in need of immediate repair. Staff will work with an engineering consultant on the preparation of design and bid documents, as well as construction engineering services, to facilitate a successful replacement of both of these segments of water main. Target Completion Date – 9/30/2022
2. Complete Sanitary Sewer Inflow & Infiltration (I & I) Program: On an annual basis, staff identifies suitable locations for capital improvement projects intended to address inflow and infiltration issues associated with the Village's sanitary sewer system. This includes contractual agreements for sewer cleaning, televising, lining, and spot repairs, as well as inspections and repairs of manhole structures.

The Engineering Division will continue to provide full project management on each of these contracts, including the preparation of bid documents and construction oversight through each project. Target Completion Date – 4/30/2023

3. Complete Remaining Phase of the Rockland Road Corridor Flood Reduction Project: Subject to securing an anticipated DCEO grant for a large portion of the construction costs, staff intends to complete this project during FY 2022-2023. Full construction documents will be complete prior to the end of FY 2021-2022, with the intention of starting construction in the summer of 2022. The project will consist of upsizing the existing storm sewers in the neighborhoods north of Rockland Road, which will ultimately be tributary to the 84" diameter trunk sewer that was previously installed beneath Rockland Road. The anticipated schedule for the project would have all construction completed by the end of FY 2022-2023. Target Completion Date – 4/30/2023
4. Complete Highlands Subdivision Flood Reduction Project: The Highlands Subdivision project, as identified in the Master Stormwater Management Plan, is also anticipated to commence in FY 2022-2023. Due to overall size and scope of the project, design plans and overall schedules are being prepared to separate the project into two phases. Phase I, which is tentatively planned to start construction towards the end of summer 2022, would include the construction of the large detention facility within Nicholas Dowden Park – South. Phase II would then consist of the upsizing of the storm sewer infrastructure within the neighborhoods north of the park, and that phase would be anticipated for the following summer (2023). Staff will continue to manage the project along with the design engineers to facilitate a successful project. Target Completion Date – 4/30/2023 (Phase I)

5. Complete Harding & Willow Flood Reduction Project: Although this project was previously shown at the end of the tentative schedule for all projects listed within the Master Stormwater Plan, staff pursued and was approved for a Watershed Management Board (WMB) Grant through the Lake County Stormwater Management Commission. With approximately 50% of the project being funded through the grant, staff intends to pursue the completion of this project in FY 2022-2023 as well. It is anticipated that bid documents and construction oversight will be performed entirely by Engineering Division staff. Target Completion Date – 9/30/2022
6. Implement Storm Sewer Infrastructure Improvements & Maintenance: In addition to the capital improvement projects identified within the Master Stormwater Plan, staff will also be overseeing several projects on a recurring annual basis related to maintenance of the existing storm sewer system, as well as additional miscellaneous small improvements. Contracts will be solicited for televising and cleaning of sewers, point repairs and the cleaning of inlets & catch basins. Each of these contracts will be fully managed by the Engineering Division, including the preparation of bid documents and construction oversight. Target Completion Date – 4/30/2023
7. Complete Wastewater Treatment Plant Aeration Blower & Air Diffuser Replacement Project: Independent Mechanical Industries (IMI) was awarded the contract to replace three centrifugal blowers with three turbo blowers and new air bubble diffusers. Staff oversight and project management will be key to the success of this project. Target Completion Date – 4/30/2023
8. Replace Main Digester Boiler and Candle Stick at the Wastewater Treatment Plant: The main digester boiler at the treatment plant is original to the 1978 plant expansion. The boiler will be 43 years old at time of replacement. Several callout and patch work repairs warrant the replacement for a more efficient, trouble-free boiler. Also, part of the project is to replace the “candle stick” (methane gas burner) that is past its useful service life. The candle stick has severe decay and must be relit manually several times a week. The new candle stick has auto light and is much safer for staff. Target Completion Date – 12/31/2022
9. Replace High School Lift Station: This project consists of the replacement of the high school lift station from a dry pit pneumatic ejector station to a submersible pump station with a new standby (emergency) generator. The station was constructed in 1977 and is past its useful service life. Target Completion Date – 4/30/2023
10. Replace Emergency Generator at Cass Avenue Lift Station: This is a crucial lift station that cannot be without power and the current generator at this station is well past its useful service life. Parts are hard to find, and if found, the parts are used. This station is slated to be upgraded in a few years at which point the new generator will easily accept the upgraded pumping system. Target Completion Date – 12/31/2022
11. Implement Biological Nutrient Removal Fermentation Tank Feasibility Study: The IEPA operating permit for the wastewater treatment plant stipulates by the end of December 2025 the phosphorus limit for the effluent must be 0.5mg/l. The current limit for phosphorus is 1.0 mg/l. Staff is currently using chemical treatment for phosphorus removal, which is costly and produces a high amount of sludge. It is hopeful that the feasibility study will show that the BNR (biological nutrient removal) process, when operating effectively, will reduce the amount of chemical currently being added to remove phosphorus substantially and meet the effluent limits of 0.5mg/l. Target Completion Date – 4/30/2023

### **Review of 2021/2022 Public Works Department Budget Goals**

1. Improve and Endorse Building Energy Efficiency: The Village has a large inventory of lights and this will require additional phases to add more LEDs while using the available operating budgeted funds. LED light installations are proposed to be completed at the Cook Mansion (basement) and for the new offices at Riverside pool.

*Status - The Facilities Division was also able to accomplish the retrofit of LEDs at the Lake Street Garage, Schertz Building, Parks Maintenance Building, Village Hall attic, Streets and Utilities and the Sports Complex. The Village worked with a local lighting contractor to make sure these projects resulted in zero cost to the Village.*

2. Enhance Facility Access Management: Staff would like to add the Civic Center to the Kaba Peaks key system (“fobs”) since there are multiple keys for this building. The Facilities Manager intends to complete an inventory of locks at the Village Hall.

***Status - In Progress. The Civic Center will be the fifth building added to the Kaba Peaks System by the end of the current fiscal year. Adding additional Village buildings and facilities to the Kaba Peaks System will continue into Fiscal Year 2022-2023.***

3. Oversight of In-House Engineering Design & Construction: 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 most of all required services for the annual Road Rehabilitation Program will continue to 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 design and construction oversight for several projects during the past year, including the 2021 Road Rehabilitation Program. Staff was also responsible for project management of several infrastructure maintenance contracts related to the sanitary and storm sewer systems.***

4. Update Public Design Standards for Public Improvements: Staff will continue efforts to revise and improve the Village's current Design Standards for Public Improvements, which were last revised in 2017. The Engineering Division is currently in the process of revising all standard detail drawings and is establishing a completely new format for the Design Standards document and content. The Division aims to have revised Design Standards in effect before the end of FY 2021-2022.

***Status - In Progress. Staff anticipates completion of a draft set of updated Design Standards for Public Improvements for presentation to the Public Works Committee by the end of Fiscal Year 21/22.***

5. Provide Contractual Village Tree Trimming Program: Continue the multi-year rotation of the parkway tree pruning program with the northwest and north center section of the Village. Request additional program funds to realign the five-year rotation due to foregoing the 2020/21 pruning cycle due to the COVID-19 pandemic.

***Status - In progress. The multi-year tree pruning was awarded to Tree-R-Us, Inc. The north and northwest section is scheduled for trimming in the winter of Fiscal Year 21/22. The trimming specifications were adjusted to include updating of the Village wide tree survey with diameter at breast height and condition for every tree that is trimmed for the GIS database.***

6. Playground Construction: Oversee contractor's construction of a new playground at Greentree Park. Assist with the completion of the new playground at Charles Brown Park along with new amenities. Assist as needed with the development of a site master plan for Nicholas Dowden Park.

***Status - In Progress. The playground at Charles Brown Park with its new amenities were completed. A Greentree Park playground design from Game Time/Cunningham Recreation was chosen and the playground equipment has been ordered. The Village received a \$52,000 matching grant from Game Time to offset equipment costs. The playground portion of the project is expected to be completed in the spring/early summer of 2022. Partial Funds will be allocated in the Fiscal Year 2022-2023 Budget to complete the Greentree Park enhancements, which will include new basketball courts that were discussed with local area residents and Parks & Recreation Committee members with a consensus to pursue installation quotes.***

7. Improvements to Adler Dive and Plunge Pools: Solicit bids for the painting and patching of the Adler Park Pool dive and plunge pools and have work performed in the fall after the pool season ends.

***Status - This project was deferred a year in favor of performing a Pool Mechanical, Electrical, and Plumbing (MEP) Study at both pools. The Pool MEP Study is completed. The study gave direction to the future needs of both pools. Staff will solicit for bids in Fiscal Year 2022-2023 to complete the filter and pump room replacements for the Adler pool.***

## **Review of 2021/2022 Roadway, TIF, and MFT Capital Projects Budget Goals**

1. Rehabilitation of East Community Parking Lot (North Portion): Final design of the ‘north section’ of the East Community Parking Lot (directly behind Morgan’s) is not anticipated for completion in FY 2020-2021 as originally anticipated due to delays in a required lease agreement with one of the private property owners. Until this lease agreement is established, the overall scope of the project and available limits for construction remain undefined, thus delaying the advancement of design. Staff remains in communication with the private property owner and is still hopeful of establishing this agreement. At that time the Engineering Division would be ready to advance into design immediately, with the goal of construction sometime during FY 2021-2022.

***Status - The north section of the East Community Parking Lot was successfully rehabilitated. The asphalt surface was milled and overlaid and the overall lot was reconfigured to conform with current design standards.***

2. Rehabilitation of Village Hall & School Street Parking Lots: Complete the final engineering/design and construction of the existing bituminous parking lots behind the Village Hall and School Street. Proposed rehabilitation work will include milling, base patching at select locations, and a bituminous overlay. New pavement markings will also be included. This project will be combined with the East Community lot.

***Status - These lots were both successfully resurfaced and restriped.***

3. Design Rockland Bridge Replacement: Staff will continue efforts to oversee the completion of Phase I preliminary design services during FY 2020-2021, which will allow the project to advance towards Phase II final design services. Upon completion of Phase I, documents will ultimately need to be submitted to the Illinois Department of Transportation before the project can advance into the next phase. This process can sometimes take close to a year’s time. Staff is hopeful that this approval will occur during 21/22, at which time it will immediately commence on coordination with the Village’s consultant for final design.

***Status - It is anticipated that the Phase I (preliminary) design services will be completed by the end of FY 2021-2022 and the project will advance into Phase II (final) engineering in FY 2022-2023.***

4. 2021 Road Rehabilitation Program: Due to the continued success of the joint-bid approach to the annual Road Rehabilitation Program, Staff intends to undertake a shared program once again with neighboring municipalities again in 2021. The Engineering Division will provide most of the design and construction oversight services internally, and it is anticipated that the FY 2021-2022 program will include approximately \$1,000,000 (\$200,000 of which will be “skip-patching”) worth of roadway rehabilitation work.

Streets to be rehabilitated include: Victory Drive, Crane Blvd. (west of Butterfield Rd.), Stevenson Drive, Pine Tree Lane, Nordic Court, Carter Street (Austin Ave. to west end), N. Stewart Ave. and Wedgemere Place.

***Status - The 2021 Road Rehabilitation Program was successfully completed within the intended project schedule and budget.***

## **Review of 2021/2022 Water, Sanitary, and Stormwater Capital Projects Budget Goals**

1. Complete Annual Watermain Replacement Program: Staff has identified water main replacements on Walnut Street, Mullady Parkway, Winners Circle and Oak Street (total length = 2,775 LF/0.525 MI). The final engineering will be completed before the end of FY 2020-2021 with the intent of obtaining contractor bids in the spring and being ready for construction at the beginning of FY 2021-2022. The Engineering Division will obtain a proposal for engineering services from a design consultant and will coordinate as needed throughout design and construction to ensure a successful program.

***Status - The 2021 Watermain Replacement Program was successfully completed within the intended project schedule.***

2. Complete Sanitary Sewer Inflow & Infiltration (I & I) Program: Staff will review ideal locations for this year's capital improvement projects intended on address inflow and infiltration issues associated with the Village's sanitary sewer system. This typically includes contract agreements for sewer cleaning, televising, lining, and spot repairs, as well as inspections and repairs of manhole structures. Staff will internally prepare the necessary specifications and contract documents to solicit contractor bids and will provide construction oversight throughout each project.

***Status - It is anticipated that this year's sewer cleaning, televising, lining, and point repair programs will be completed by the end of FY 2021-2022.***

3. Complete Wastewater Treatment Plant Aeration Blower Upgrades: The Wastewater Treatment Plant Blower upgrade engineering will have been completed by Strand Associates. New blowers, automatic DO (dissolved oxygen) sensing and new fine air diffusers will consist of either high efficiency turbo blowers or high efficiency positive displacement screw type blowers and fine air bubble diffusers to our aeration tanks for Plants A and B. The blowers are original to the 1975 plant expansion causing them to be at the end of their useful life. Staff will see a significant savings from our energy use of the existing blowers. Also, the treatment plant will benefit greatly on dissolved oxygen monitoring/sensors being able to raise and lower pump speeds to meet the demand of BOD (biological oxygen demand) feed rates and flows. The construction for this project will be scheduled to occur equally over two fiscal years.

***Status - The contract has been awarded to Independent Mechanical Industries. Work on the project will start in January 2022 and be completed by the end of April 2023.***

4. Complete Phase 2 SCADA Upgrades for the Wastewater Treatment Plant: Phase 2 of the SCADA upgrades consist of completing the remaining infrastructure (conduit and wiring) and new equipment installations, removal of old equipment and integrating the new equipment onto the software. The last part of the work will include removing the lift stations from the system at the Streets & Utilities facility's SCADA system and integrating onto the new system at the wastewater treatment plant.

***Status - All of the new equipment has been installed and the software integrators are completing their task to make the entire program (network) work for the wastewater treatment plant. The addition of the lift stations and demolition of the existing control panels in the control and filter buildings are to be completed by the end of Fiscal Year 2021/22.***

5. Complete Wastewater Treatment Plant Screen and Grit Building Project: All equipment in the screen and grit building is original to 1975 plant expansion and is at the end of its useful life expectancy. All electric panels show signs of corrosion and are starting to give intermittent problems causing nuisance alarms.

Both the grit system and bar screen show heavy signs of corrosion and have several patch panels and parts that are worn and have been replaced several times. The project will include the replacement of all electrical panels, grit removal equipment and the replacement of the existing bar screen.

***Status - The completion of the engineering plans is in progress and will continue to be developed through FY 2022-2023. It is anticipated that construction will begin in late FY 2022-2023.***

6. Implement Pump Adjustments Charles Brown Park Reservoir: Now that the restoration of Charles Brown reservoir has been completed, treatment plant staff will be adjusting the pump settings to attempt to get the most efficient use of the main (high-flow) pumps to draw down the basin water level in order to prevent the low-flow pump from wearing out prematurely. Staff will also be exploring changes to the intake screen to limit the amount of debris that ends up into the pump basin while not interfering with draining of the reservoir.

***Status - Pump settings have been changed to optimize pump efficiency. The intake screen has also been adjusted to only allow water into the pump wet well. Anti-bacterial "muck" bags have been added to the reservoir to reduce odors in times of low flows and hot/dry weather conditions.***

7. Complete Rockland Road Corridor Flood Reduction Project: Secure a DCEO-STOCIP Grant and complete the construction of the remaining phase of the Rockland Road Corridor flood reduction project. Project will include the installation of 2,365 LF of main line storm sewer pipe ranging in size from 24-inches to 48-inches. Estimated construction cost is \$2,500,000. Grant proceeds could cover up to 85% of the construction cost.

*Status - DCEO Grants were delayed at the State level, and the start of this project was held off accordingly. It is anticipated that grants will be released in February 2022 and the project will commence prior to the end of FY 2021-2022, with construction being completed in FY 2022-2023.*

8. Complete the Final Engineering for the Highlands Subdivision Flood Reduction Project: Continue coordination with our consultant Christopher B. Burke Engineering, LLC. (CBBEL) to complete the final engineering and engage the neighborhood stakeholders to select the most cost-effective project that will provide the maximum flood reduction benefits. A DCEO Grant is also being pursued for both the first and second construction phases. The amount of the DCEO Grant being pursued for each construction phase will be \$1,500,000.

*Status - Staff continues to move forward with CBBEL on the final engineering design. It is anticipated that Phase I of construction, which will include the construction of the stormwater detention facility within the footprint of Nicholas Dowden Park-South, will commence in FY 2022-2023.*

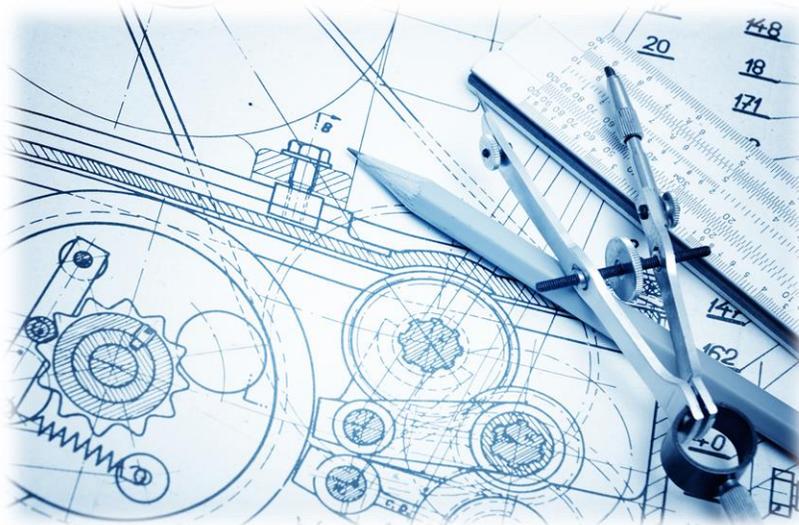
# Public Works Performance Measures and Statistics

## 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 coordinates and directs engineering consultants retained by the Village along with administering subdivision and watershed development codes. Staff maintains and updates utility atlases and project records, now through GIS, as well as providing recommendations on engineering related matters to residents, other Departments, and consultants.

Performance Data	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Projected 2022-23
Number of Engineering Permits Issued	280	300	360	280	300
Number of Site Development Permits Issued	5	9	8	10	8
Number of Permit Inspections (Right-of-Way & Site Development)	550	600	620	575	600
<b>Effectiveness Measures</b>					
Capital Improvement Contracts	20	17	17	20	24*
Contract Amounts	\$6,000,000	\$5,700,000	\$4,685,000	\$4,850,000	\$18,960,000*
<b>Efficiency Measures</b>					
Public Improvements by Developers, Inspected Value	\$550,000	\$270,000	\$80,000	\$320,000	\$500,000
Review & Inspection Fees Collected	\$160,000	\$170,000	\$247,000	\$150,000	\$150,000
Number of Staff	4	4	4	5	5

\*Includes stormwater capital projects.



## STREETS

The Streets 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.

<b>Performance Data</b>	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Estimated 2021-22</b>	<b>Projected 2022-23</b>
<i><b>Output Measures</b></i>					
Streets & Alleys Resurfaced (miles)	3.9	1.2	1.6	1.6	1.3
Striped (miles)	3	3	3	3	3
Repaired (tons)	109	200	206	250	250
Road Patching (SY) (Contractual)	9,500	840	2,600	13,165	6,400
Sidewalk replaced (sf) (In-House)	3,175	2,000	5,507	8,200	5,000
Sidewalk replaced (sf) (Contractual)	18,541	15,556	14,422	14,064	25,000
Streets Signs (new & replaced)	490	450	412	450	450
Traffic Marking (l.f.) In-House	0	2,000	0	1,000	1,000
Traffic Marking (l.f.) Contractual	40,365	40,000	22,835	20,000	20,000
Miles of Streets (Streets & Alleys)	89	89	89	90	91
<i><b>Effectiveness Measures</b></i>					
Streetlights Maintained	2,372	2,372	2,377	2,382	2,385
Streetlights Replaced	20	20	29	25	25
Streetlight Cable Repairs	56	40	24	30	30
Streetlamps Replaced	292	350	278	300	300
Percentage of Street Lamps Replaced	12%	13%	13%	13%	13%
<i><b>Efficiency Measures</b></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.

<b>Performance Data</b>	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Estimated 2021-22</b>	<b>Projected 2022-23</b>
<b><i>Output Measures</i></b>					
Swept (miles) Village	801	736	485	700	700
Swept (miles) Contractual	630	540	478	520	520
Total	1,431	1,276	963	1,220	1,220
<b>Material Removed</b>					
Hoppers (each hopper = Est 5 cy)	500	450	400	450	450
Cubic Yards	2,500	2,250	2,000	2,250	2,250
<b><i>SWALCO Electronics Recycling</i></b>					
Labor (\$)	\$15,064*	\$15,323*	\$0	\$0	\$0
Labor Hours	279*	295*	0	0	0
Vehicle Drop-Offs	462*	663*	0	0	0
Boxes & Pallets Delivered	98*	122*	0	0	0
Vehicle (\$)	\$1,161*	\$1,356*	\$0	\$0	\$0
Vehicles Hours	85*	90*	0	0	0
<b><i>Effectiveness Measures</i></b>					
Number of Complete Sweeps (Contractual)	7.5	6	6	7	7
CBD Sweeps (Contractual)	8	0	1	10	10
CBD Sweeps (In -House)	28	36	24	30	30
<b><i>Efficiency Measures</i></b>					
Contractual Cost Per Sweep (Sweeping + Disposal)	\$6,915	\$12,620	\$12,964	\$13,350	\$14,020

\*Weekend electronics collection at the S & U facility was discontinued in 2020. Starting in 2021, curbside pickup of electronic waste has been offered to residents by Groot Industries.



## SNOW & ICE

The snow removal and ice control function for the Department is responsible for the plowing and salting of Village streets and 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.

<b>Performance Data</b>	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Estimated 2021-22</b>	<b>Projected 2022-23</b>
<i><b>Output Measures</b></i>					
Snowplowing Events	22	15	19	18	18
Salt Spread (tons)	2,248	1,725	2,150	2,000	2,000
Cost per Ton of Salt	\$62.14	\$65.25	\$67.61	\$69.30	\$73.00
<i><b>Effectiveness Measures</b></i>					
Regular Hours	573	269	314	300	300
Overtime Hours	1,254	833	1,296	1,000	1,000
Average Cost per Snow Event	\$9,918	\$9,178	\$11,736	\$11,000	\$11,550
Total Cost for Snow Season	\$218,000	\$137,682	\$223,000	\$200,000	\$210,000
Cost to Plow One Mile of Road per Event	\$111.34	\$103.13	\$131.86	\$124.84	\$131.00
<i><b>Efficiency Measures</b></i>					
Accumulation (inches)	52.75	29.65	43.5	35	35
No. of Snowplow 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.

<b>Performance Data</b>	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Estimated 2021-22</b>	<b>Projected 2022-23</b>
<b><i>Output Measures</i></b>					
Amount of Mulch Playground Applied (yds) (Contractual)	315	281	250	285	270
Parkway tree Calls	584	451	600	570	500
Parkway trees trimmed by Contractor	868	831	0	1,250	900
No. of hazard trees removed	156	126	110	111	100
Village Staff	99	117	100	98	80
Contractual	57	9	10	13	20
<b><i>Effectiveness Measures</i></b>					
Amount of Pesticide Used (gal)	2.85 gal/ 1.2 lbs	2.62 gal/ 1.77 lbs	1.80gal/ 0.25 lbs	0.83gal/ 0.20 lbs	1.00gal/ 1.50 lbs
Percent of Playgrounds Functional	100%	95%	95%	95%	98%
Number of Playground Inspections per Year (Formal and Informal)	30	20	20	20	24
<b><i>Efficiency Measures</i></b>					
Number of staff for Village-tree crew	1	1	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 Utility 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 potable water. In addition, water is provided for the use in fighting fires, irrigation, and processing for manufacturing. 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.

<b>Performance Data</b>	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Estimated 2021-22</b>	<b>Projected 2022-23</b>
<i><b>Output Measures</b></i>					
Water Supplied (mgd)	2.26	2.2	2.1	2.0	2.0
Water Main Breaks	28	24	18	22	25
Service Calls	942	1,500	1,211	1,000	1,000
Meters Replaced	80	100	41	50	80
Large Meters Tested	7	10	12	10	10
Number of Meters Converted to Radio Read	324	300	297	300	300
Utility Locates	3,530	4,000	5,022	5,000	5,000
<i><b>Effectiveness Measures</b></i>					
Water Main Replacements (LF)	5,700	3,100	1,700	2,720	2,400
New Water Main Installed (LF)	0	0	3,540	1,006	1,000
Number of Service Connections	7,980	7,985	8,001	8,010	8,090
<i><b>Efficiency Measures</b></i>					
Water Utility Accounts	7,611	7,626	7,703	7,700	7,700
Staff per # of Village Water Accounts	1:1,520	1:1,520	1:1,520	1:1,587	1:1,587
Water Rate per 1,000 gallons	\$2.66	\$2.74	\$2.82	\$2.91	\$2.99



## SANITARY SEWER

The Sanitary Sewer Division of the Utility Fund accounts for the revenue and expense associated with providing sanitary sewer services to Village residents. The Streets & Utilities and Wastewater Treatment Divisions of the Public Works Department are responsible for the sanitary sewer collection system, which includes scheduled inspections and proactive maintenance of the lift stations and cleaning of manholes and sewer mains. Typical services to Village residents include responding to inquiries regarding odors and sewer blockages.

<b>Performance Data</b>	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Estimated 2021-22</b>	<b>Projected 2022-23</b>
<i><b>Output Measures</b></i>					
Sewer Cleaned (LF)*	70,000	17,500	36,994	40,000	40,000
Manholes Repaired	22	35	19	20	25
Manholes Inspected	700	700	750	750	750
Sewer Televised (miles)	5	3.3	2.5	2.7	2.7
<i><b>Effectiveness Measures</b></i>					
Miles of Sanitary Sewer	95.2	95.2	95.35	95.4	95.6
Percentage of Sanitary Sewer Cleaned (mi.)	13.9%	3.5%	7.3%	7.9%	7.9%
Sewer Blockages Reported by Customers	10	10	12	12	12
Sewer Blockages in Village Sewer Mains	4	4	2	4	4
<i><b>Efficiency Measures</b></i>					
Rate per 1,000 Gallons	\$5.87	\$6.05	\$6.35	\$6.67	\$7.00
No. of Staff per Mile of Sanitary Sewer	01:47.6	01:47.6	01:47.7	01:47.7	01:47.7

\*Decrease in sewer cleaning after the completion of the 2013-2018 Bond Referendum Road Rehabilitation program. Sewer cleaning costs were budgeted as part of the road rehabilitation work, which entailed an additional 50,000 LF of sewers being cleaned and televised to identify any defects that needed repair prior to the road rehabilitation work.



## WASTEWATER TREATMENT

The Wastewater Treatment Plant (WWTP) staff are responsible for operating, inspecting, maintaining, and repairing the Village's wastewater treatment plant to ensure compliance with the IEPA's 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 staff 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.

<b>Performance Data</b>	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Estimated 2021-22</b>	<b>Projected 2022-23</b>
<b><i>Output Measures</i></b>					
Wastewater Treated (Billion Gal/year)	1.44	1.6	1.5	1.5	1.5
Excess Flow MG	25.2	143.3	0	25	20
Work Orders Completed	1,287	1,324	1,350	1,350	1,375
Lift Station Maintenance (hours)	766	703	597	760	600
Average Daily Flow Million gal/day	4.0	4.3	4.0	4.0	4.0
<b><i>Effectiveness Measures</i></b>					
Annual dry tons of biosolids hauled to agricultural land (Jan-Dec Calendar year) per Sludge permit	224	300	360	420	425
Number of odor complaints	1	2	1	1	1
<b><i>Efficiency Measures</i></b>					
Number of staff per 1 million gallons of wastewater treated	0.88	0.90	0.90	0.90	1.00
<b>Effluent Parameters (standard)</b>					
BOD5 (10 mg/l)	4.3	2.5	2.0	2.0	2.0
TSS (12 mg/l)	5.7	3.5	3.0	3.0	3.0
<b>Ammonia Nitrogen:</b>					
April-October (Avg. 1.5 mg/l)	1.39	0.62	0.80	0.60	0.60
November-February (Avg. 4.0 mg/l)	0.44	0.20	0.50	0.25	0.30
March (Avg. 2.4 mg/l)	0.69	0.7	0.7	0.34	0.35
Total Phosphorous (Monthly Permit avg. 1.00 mg/l)	2.30	2.00	1.00	0.95	0.98



## FLEET SERVICES

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

<u>Performance Data</u>	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Estimated 2021-22</b>	<b>Projected 2022-23</b>
<i><b>Output Measures</b></i>					
Vehicles Replaced	19	11	6	6	9
Number of Jobs Scheduled	2,535	2,540	2,545	2,550	2,575
Non-Scheduled	225	225	230	230	241
Emergency	50	50	55	58	53
Snow & Ice	160	165	175	170	154
Total	2,989	2,991	3,011	3,014	3,032
<u>Preventative Maintenance Hours by Dept.</u>					
Public Works	250	250	250	250	264
Police	230	230	230	230	237
Fire	135	135	135	135	141
Recreation	48	48	48	48	40
Community Development	22	22	22	22	28
Total	685	685	685	685	710
<i><b>Effectiveness Measures</b></i>					
<u>Gallons of Fuel Pumped</u>					
Unleaded Fuel (gallons)	50,000	42,000	45,000	42,000	43,375
Unleaded Fuel - Cost/gallon	\$1.60	\$2.00	\$1.66	\$1.58	\$2.77
Diesel Fuel (gallons)	42,500	35,000	36,000	35,000	34,150
Diesel Fuel - Cost/gallon	\$1.90	\$2.30	\$1.89	\$1.85	\$2.85
<u>Miles Per Gallon Per Department</u>					
Public Works – Unleaded	9.5	9.5	9.5	9.5	10
Public Works – Diesel	10	10	10	10	10.75
Police	9.9	9.9	9.9	9.9	12
Fire - Unleaded	10	10	10	10	11
Fire - Diesel	5	5	5	5	9
Recreation	23	23	23	23	23
Community Development	14.75	14.75	14.75	14.75	14.75
Miles Per Gallon - Total Fleet	11.73	11.73	11.73	11.73	12.92
<u>Number of Vehicles Per Dept.</u>					
Public Works	96	96	97	97	97
Police	22	22	22	22	22
Fire	23	23	23	23	23
Recreation	1	1	1	1	1
Community Development	6	6	6	6	6
Total	148	148	149	149	149
<i><b>Efficiency Measures</b></i>					
No. of Vehicles/Equipment per Fleet staff	49	49	49	49	49

## FACILITIES

The Facilities staff is responsible for planning and directing of the custodial services and the maintenance and repair of all Village owned buildings and structures. The Facilities staff also undertakes the planning, organizing, directing, and supervising repairs, construction and renovation work to all Village buildings and structures.

<b>Performance Data</b>	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Estimated 2021-22</b>	<b>Projected 2022-23</b>
<i><b>Effectiveness Measures</b></i>					
Custodial Services Contract Amount	\$267,353	\$134,027*	\$166,500*	\$166,500*	\$166,500*
Capital Improvement Contracts	6	6	5	6	11
Contract Amounts	\$1,638,442**	\$268,551	\$298,603	\$266,663	\$840,257
Joint Purchase Contracts	0	0	1	4	5
<i><b>Efficiency Measures</b></i>					
No. of Work Orders	120	125	128	128	135
No. of Buildings/Structures Maintained	43	43	43	43	43
Total Square Feet Maintained (sf)	458,095	458,095	458,095	458,095	458,095
Number of Staff	1	1	1	1	1.5

\* Annual contractual custodial services contract reduced due to the Covid-19 pandemic and reduced scope at the Sports Complex.

\*\* FY 2018/19 included \$1,289,800 for the Downtown Metra Station Renovation project.



## STORMWATER

The Public Works staff is responsible for the operation, capital, and maintenance of the Village's stormwater sewer system. The Engineering Division's staff is responsible for the project management of the flood reduction projects identified in the Master Stormwater Management Plan to address property and structure flooding.

<b>Performance Data</b>	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Estimated 2021-22</b>	<b>Projected 2022-23</b>
<i><b>Output Measures</b></i>					
New Storm Sewers Installed (LF)				1,284	4,500
Sewer Cleaned In-House (LF)				1,000	1,000
Sewer Cleaned Contractually (LF)				9,600	9,600
Sewer Televised In-House (LF)				1,000	1,000
Sewer Televised Contractually (LF)				7,200	7,200
Catch Basins/Inlets Cleaned In-House				50	50
Catch Basins/Inlets Cleaned Contractually				150	150
<i><b>Effectiveness Measures</b></i>					
Miles of Public Storm Sewer				108	109
Percentage of Storm Sewer Cleaned				1.9%	1.8%
Total Number of Catch Basins/Inlets				3,001	3,030
Percentage of Catch Basins/Inlets Cleaned				5.0%	5.0%

\*No data shown for FY 18/19, 19/20 & 20/21 due to implementation of Stormwater Fund in FY 2021-2022.

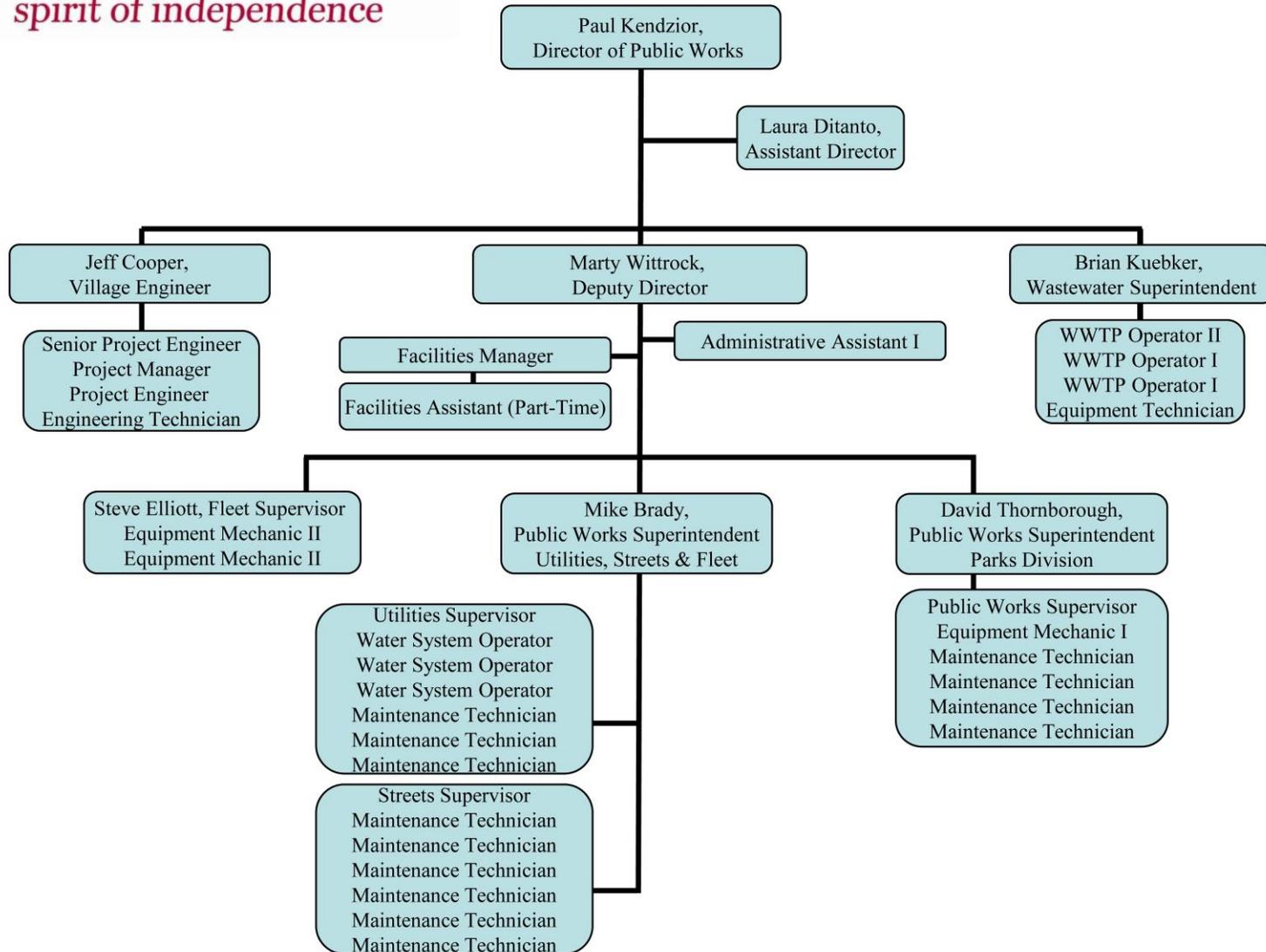
\*\*Length of sewer and number of structures provided by MGP (GIS Consultant).



# Organizational Chart



## PUBLIC WORKS FISCAL YEAR 2022 - 2023



# DEPARTMENT NARRATIVE

## COMMUNITY DEVELOPMENT

### Proposed 2022/2023 Community Development Budget Goals

1. Implement the Comprehensive Plan: Staff will continue to implement the Comprehensive Plan with the following action steps:
  - Hold Public Hearing on Attainable Housing Ordinance and revise development review process. Target Completion Date – 7/1/2022
  - Pursue funding for Historic Study of Fould’s Building. Target Completion Date – 9/1/2022
  - Educate property owners on Tax Benefits of Certified Local Government. Target Completion Date – 11/1/2022
  - Install pedestrian-oriented directory signs in the C-1 Downtown Core Commercial District. Target Completion Date – 12/31/2022
  
2. Continue the Study of Commercial Corridors: Staff will take additional steps recommended by the Village Board related to the South Milwaukee Avenue corridor. If recommended by the Village Board, staff will commence an additional corridor study to identify improvement opportunities and potential funding mechanisms. Studies will commence with either the North Milwaukee Avenue or Route 176 corridor, depending upon Board priority. Action steps associated with this goal are as follows:
  - Review South Milwaukee Corridor Plan at Committee of the Whole to obtain guidance on desired next steps with South Milwaukee Corridor implementation. Target Completion Date – 6/30/2022
  - Based on Board feedback either 1) Commence Phase 3 of South Milwaukee Plan to put financing mechanisms in place for Plan objectives, or 2) Commence Phase 1 of corridor planning for either North Milwaukee Avenue or Route 176. Target Completion Date – 1/31/2023
  - Work with Public Works Department to design and install Peterson Road landscape improvements: Target Completion Date – 4/30/2023
  
3. Economic Development Strategy - Key Land Redevelopment Opportunities & Priorities: Used cooperatively with the Comprehensive Plan, this document guides staff efforts by providing actions and priorities associated with identified redevelopment sites. The strategy is developed through the Economic Development Commission with the approval of the Village Board. Milestones are as follows:
  - Economic Development Commission Review and Revision. Target Completion Date – 7/31/2022
  - Meet with representatives of Trimm, Foulds, Mallory, Prairie Crossing, Hollister, and County land sites to discuss status of redevelopment efforts and/or long-term plans. Target Completion Date – 11/1/2022
  - Strategy Implementation. Target Completion Date – Ongoing
  
4. Provide Business & Tourism Promotional Support: Utilize Village communication tools, social media, and other resources to focus on the following marketing areas: pandemic related business support, restaurant and Shop Libertyville/60048 promotions, and promotion to tourists and guests of Naval Station Great Lakes. Milestones include:
  - Review FY marketing objectives and tools to formalize annual promotional program with Economic Development Commission. Target Completion Date – 6/1/2022
  - 2022 Dining Guide update, printing, PR, distribution, and incorporation into Village Views Newsletter. Target Completion Date – 9/1/2022
  - South Milwaukee Avenue Business Banners: Design replacement banners, identify vendors, solicit sponsorships, and contract for Spring installation. Target Completion Date – 12/1/2022
  - Implementation of full marketing program. Target Completion Date – 4/1/2023

5. Green Building Initiatives: Study the viability of expanding green construction requirements into building codes for new development projects.
  - Research green building practices including sustainability and materials disposal. Target Completion Date – 12/31/2022
  - Develop recommendations for green building code initiatives. Target Completion Date – 2/28/2023
  - Implement the new program. Target Completion Date – 4/30/2023

### **Review of 2021/2022 Community Development Budget Goals**

1. Implementation of the Comprehensive Plan: The Department will work with the Comprehensive Plan Review Committee to prioritize implementation strategies for the Plan, with a meeting scheduled in September or October of 2021. Focus initially will be on corridor plans and seeking of funds for a Bicycle Plan (to be coordinated with the Bicycle Advisory Commission).

*Status - Implementation is being conducted on a Staff level with completed draft study of the South Milwaukee Corridor, assistance with the Attainable Housing Ordinance development review, and achievement of Certified Local Government status.*

2. Adopt New Building Codes: The 2021 Code updates will be developed and proposed for Village Board consideration.

*Status - The Building Division will present the new Code to the Village Board by April 30, 2022.*

3. Become a Certified Local Government: The Department will continue to work with the Historic Preservation Commission towards the goal of Libertyville being designated as a Certified Local Government. This would allow for potential securing of grants for future projects.

*Status - This goal was completed on December 28, 2021 when Libertyville was designated the 84th Certified Local Government in Illinois.*

4. Study Commercial Corridors: The Department will finalize a study of the South Milwaukee Avenue corridor to identify improvement opportunities and potential funding mechanisms. The North Milwaukee Avenue and Route 176 corridors will be studied next.

*Status - The South Milwaukee Corridor Study has been received and is currently under review by Staff. A Committee of the Whole meeting will be scheduled in early 2022 to determine which strategies the Board may wish to implement.*

5. Design and Erect 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.

*Status - With the installation of the Church St. Parking Garage signs by the Engineering Division, Community Development will have the same consultant lead the design of the Directories this spring.*

6. Provide Business Support: Focus 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 to assist in recovery of businesses from the pandemic.

*Status – Major marketing efforts include a dining promotion in the Naval Base Graduation Guide, cooperative holiday marketing campaign with Visit Lake County, Google ads promoting local shopping and dining opportunities, and weekly social media posts about shopping, dining, Libertyville Your, and ShopNotShip for the holidays. Additional recovery support was offered through the High Five Business Relief Grant program which distributed \$170,000 to 92 businesses. Business Listening Sessions are scheduled in February 2022 to inform the Village Board and Economic Development Commission of the experiences and circumstances of the local business community.*

# 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 2019-20</u>	<u>Actual 2020-21</u>	<u>Projected 2021-22</u>	<u>Estimated 2022-23</u>
<b><u>OUTPUT MEASURES</u></b>				
Number of Zoning Reviews	1,100	1,312	1,264	1,200
Number of Zoning Certificates Issued	703	925	873	870
Number of Staff Review of Appearance Proposals	99	97	107	100
Number of Staff Review of Appearance Proposals Approved	17	11	15	15
<b><u>EFFECTIVENESS MEASURES</u></b>				
Number of Appearance Review Commission, Plan Commission, and Zoning Board of Appeal Applications per Planner (2 Full-Time Employees)	58	52	65	60
Meetings Regarding Projects	200	165	170	165
Zoning Inspections	915	729	679	700
Contacts Regarding Potential New Businesses/Relocations, Etc.	360	275	260	275

## 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.

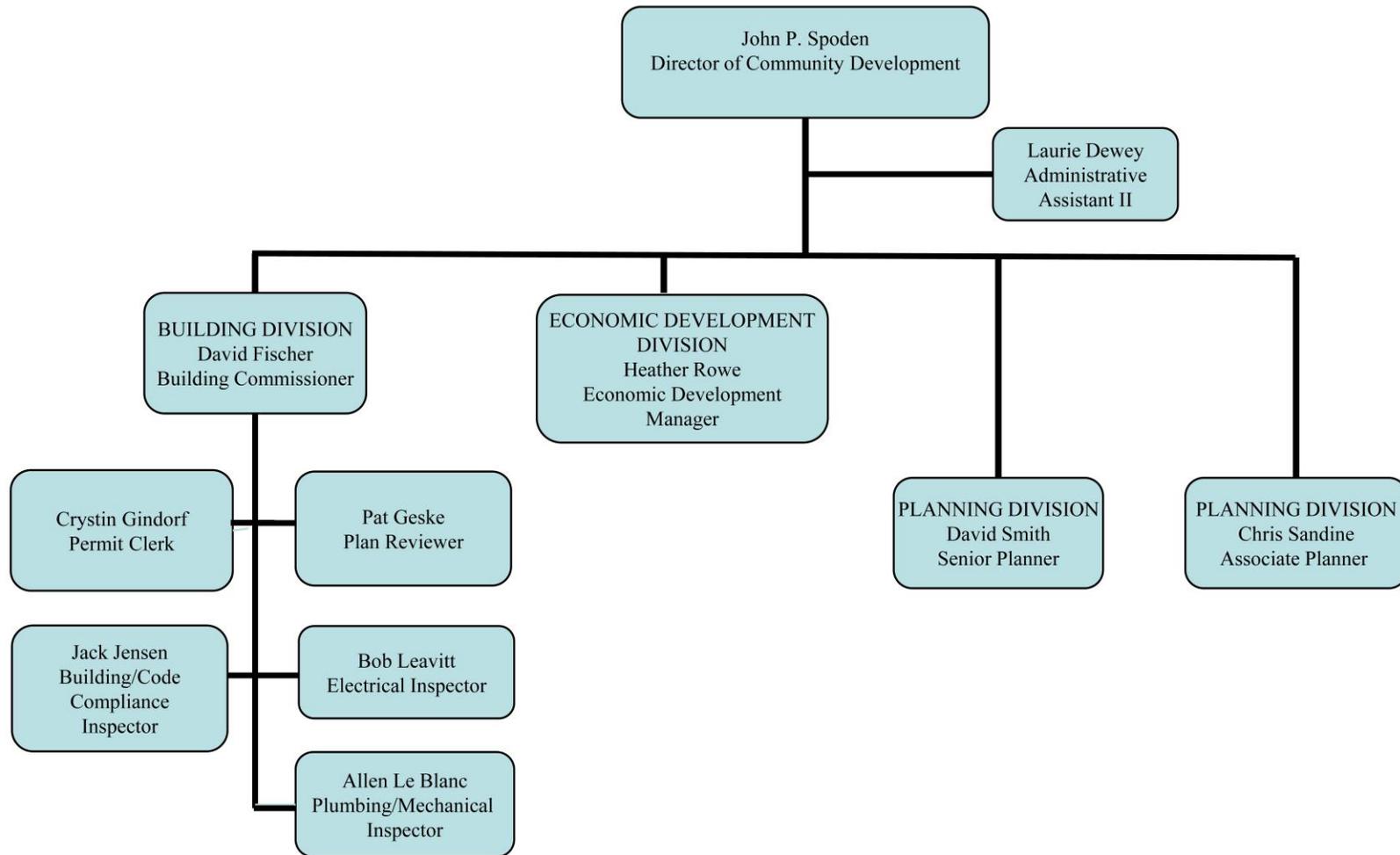
### Performance Data

	Actual 2019-20	Actual 2020-21	Projected 2021-22	Estimated 2022-23
<b><u>OUTPUT MEASURES</u></b>				
Residential Const. Projects	1,212	1,337	1,366	1,330
Commercial Const. Projects	277	184	249	220
Sign Const. Projects	64	75	75	70
<hr/>				
Total Construction Permit Projects	1,553	1,596	1,690	1,620
Total Bldg. Permits Issued	3,288	3,328	3,457	3,500
Total Bldg. Plans Reviewed	2,521	2,958	2,680	2,700
Total Bldg. Inspections Performed	6,599	6,142	6,223	6,300
Elevator Use Permits Issued	321	182	190	380
Electrician Certification Permits Issued	433	449	469	490
Electrician Certification Exams Administered	44	36	56	40
Total Bldg. Permit & Review Fees	\$1,371,003	\$1,924,926	\$1,174,270	\$1,134,763
<b><u>EFFICIENCY MEASURES</u></b>				
Reviews ≤ 2-week goal	91%	90%	91%	92%
Average Inspections/Inspector	2,200	2,047	2,074	2,100
Average Reviews/Reviewer	2,521	2,958	2,680	2,700

# Organizational Chart



## COMMUNITY DEVELOPMENT FISCAL YEAR 2022 - 2023



# DEPARTMENT NARRATIVE

## POLICE DEPARTMENT

### Proposed 2022/2023 Police Department Budget Goals

1. Provide Succession Planning/Leadership Development: The Police Department continually plans for the retirement of key members of the leadership team. The Department strives to develop leaders and strong succession plans to ensure the continued professional standards of the leadership team will be met in the future. The Department continues to identify and offer education and training opportunities for mid to upper-level supervisors. This plan supports managing and improving daily operations while preparing members of the leadership team for future roles within the Department. Within FY 2022-2023, the Department plans for:
  - Two Command Officers to attend Northwestern University Center for Public Safety's Staff and Command School (10-week intensive management program).
  - Department supervisory staff to continue to receive training in supervision and leadership development provided by various training outlets (FY 2022-2023 Target goal = 100%).
  - Target Completion Date – Ongoing
2. Continue Participation in the Regional 911 Consolidation Committee: The Department remains committed to the Regional 911 Consolidation initiative. The Consolidation Committee, which consists of several Lake County public safety entities, continues to achieve progress with the proposed implementation plan for regional 911 services in Lake County. The Department continues to review committee progress to determine any potential impact to the Village while ensuring the Village's best interests remain a priority.
  - The Department will continue its active participation in subcommittee and committee meetings.
  - Target Completion Date – Ongoing
3. Update the Department's Policy Manual: The Police Department will continue to partner with Lexipol to review and, when necessary, implement changes/updates to the Police Department's Policy Manual. The Department will ensure that policy changes are made in accordance with legislative mandates and state statutes.
  - FY 2022-2023 Target goal – Thoroughly review and update, when necessary, 25% of department's policies.
  - Target Completion Date – Ongoing
4. Implement Technology Geared Towards the Acquisition of an Integrated Camera System: The Police Department will continue its technology-based drive focusing on acquiring and implementing an integrated camera-based technologies. The Department will focus on researching and purchasing body-worn camera systems which integrate with the Department's in-car cameras. The integration of the body-worn cameras will allow the Department to implement the technology prior to the state-mandated requirements. This proposed acquisition will ensure the Department has adequate time to research, acquire, train, and implement the integrated technology. The implementation of an integrated camera system will reduce in house digital storage requirements while implementing a substantial savings on personnel hours associated with video evidence procedures. Within FY 2022-2023, the Department plans to:
  - Research, acquire and implement an integrated camera system to include body-worn cameras and in-car cameras.
  - Reduce the amount of in-house digital storage required to maintain video-based evidence.
  - Reduce the number of personnel hours associated with processing video evidence.
  - Target Completion Date – 4/30/2023

5. Develop and Implement a Neighborhood Watch Program: The Police Department continues to actively enhance interaction with the community and its overall service to the community. A neighborhood watch program would allow the Police Department and members of the community a crime prevention strategy which focuses on reporting and preventing neighborhood crime. Within FY 2022-2023, the Department plans to:
- Research various Neighborhood Watch Programs
  - Identify systems and technology which directly support a Neighborhood Watch Program
  - 100% development and implementation of a neighborhood watch program during FY 2022-2023
  - Target Completion Date – 4/30/2023

### **Review of 2021/2022 Police Department Budget Goals**

1. Provide Succession Planning/Leadership Development: The Police Department continually plans for the retirement of key members of the management team. The Department is dedicated to developing leaders and strong succession plans to ensure the continued professional standards of the leadership team will be met in the future. The Department continues to identify and offer education and training opportunities for mid to upper-level supervisors. This initiative supports managing and improving day-to-day operations while preparing for future roles. Within FY 2021-2022, the Department plans to:
- Send one Lieutenant to attend Northwestern University Center for Public Safety’s Staff and Command School (10-week intensive management program)
  - Ensure all supervisory staff are actively developing through ongoing advanced leadership and training courses provided by various training outlets (FY 2021-2022 Target goal = 100%)

*Status - The Department continues to dedicate budget resources to succession planning and leadership development. The Police Department’s command staff has been restructured to allow for a second Deputy Chief. The department staffs a Deputy Chief of Operations and a Deputy Chief of Administration. The restructuring allows for a formal distribution of workload, increased project efficiency, and a clear delineation of personnel assignments. The restructuring directly contributes to succession planning and leadership development. The COVID-19 pandemic continues to impact training opportunities through training cancellation and restricted class participant sizes. Despite these restrictions, the Police Department continued to focus on leadership training and development. During the fiscal year, 5 supervisors received advanced training in the supervision personnel. Three supervisors also attended advanced leadership development training. Two supervisors received advanced training in the National Incident Management System. One Lieutenant attended the 10-week Northwestern Center for Public Safety’s School of Staff and Command.*

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 service consolidation in Lake County. The Department will remain engaged with the committee to ensure that there is both an understanding of the overall project and how the Department can best support. The Department will actively determine any potential impacts to the Village and ensure the Village’s best interests remain a priority.
- a. The Department will maintain an active and engaged presence through participation in subcommittee and committee meetings.

*Status - The Regional 911 Consolidation Committee continues to make positive progress with the proposed implementation plan for regional 911 services in Lake County. The committee has selected a Computer Aided Dispatch (CAD) system along with a Records Management System (RMS) for utilization in the county-wide 911 system.*

3. Update the Department's General Order / Policy Manual: The Police Department will continue to partner 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.
  - a. FY 2021-2022 Target goal – Thoroughly review and update, when necessary, 25% of department's policies.

***Status - Goal Completed; The Department has partnered with Lexipol Public Safety and Training Solutions to allow for a streamlined process to facilitate policy development and distribution. The Department has reviewed and updated over 25% of departmental policies.***

4. Continued Advanced Training for the Records Division: The Records Division continues to meet the changing records management guidelines while continuing to provide a high level of service to the community. The Department will continue to provide advanced training opportunities to Records personnel, which will focus on the following areas: FOIA, UCR/NIBRS, Expungement Mandates, video system redaction, etc.
  - a. FY 2021-2022 Target goal – 100% of Records personnel to receive advanced training

***Status - Goal Completed; The Records Division has accomplished the training goal for the current FY. The training curriculum in 2021 focused on skill sets which enhance daily operation. A substantial portion of the training pertained to the transition from the current Uniform Crime Reporting (UCR) Program to the National Incident Based Reporting System (NIBRS). The Department continues to dedicate budget resources to advanced records training.***

5. Continued Implementation of Technology Geared Towards a Paperless Document Management System: The 2020-2021 budget year initiated a technology-based drive towards a paperless based system of records management. To ensure the continued high level of service provided by the Records Division, the Department will continue implementing procedures which focus on a paperless based system of records management. The Department will continue to identify document's which could be housed electronically thereby reducing the printing, handling, and long-term storage of the paper document.
  - a. FY 2021-2022 Target Goal – 25% reduction in the printing and storing of paper documents from the fiscal year 2020-2021

***Status - Goal Completed; The Department successfully implemented additional technology and computer-based programs which achieved the reduction of printing and storing paper documents. The Department continues to explore programs and technology which further contribute to a paperless based system of records management.***



# Police Department Performance Measures and Statistics

## Police Department Performance Statistics January 1, 2021 - December 31, 2021



Category	2017	2018	2019	2020	2021
Police Calls for Service	34051	33915	38626	34137	34466
Alarm Responses: *IUCR 9046/9147	893	769	727	598	622
Total Arrests - See Attached Appendix A**	311	385	525	**	**
Cases Assigned & Cleared by Investigation	934	876	561	563	523
Cases Assigned	475	462	296	315	272
Cases Cleared	459	414	265	248	251
Traffic Accidents	831	971	1026	533	689
Accidents - Property Damage	711	846	896	470	601
Accidents - Personal Injury	120	125	130	63	88
Traffic & Parking Enforcement	12,549	9409	8656	4993	5153
Parking Tickets Issued	7170	4912	3097	2218	2294
Traffic Tickets Issued	3676	3125	4091	2341	2724
Warning Tickets Issued	1703	1372	1468	434	135
Automated Red-Light Citations	1812	1720	2033	2158	2151
Route 45/Peterson Rd.	384	166	304	276	431
Milwaukee Ave./Artaius Blvd.	164	229	346	347	434
Peterson Rd./Butterfield Rd.	1264	1325	1383	1535	1286
Administrative Adjudication Hearings	12	12	12	8	10
Automated Red-Light Citations	42	35	42	28	38
Parking Citations	164	146	97	66	60
Local Ordinance Citations	55	44	19	15	4
Building/Zoning Citations	6	8	3	3	6
Traffic Enforcement Details: *IUCR 9080/9521	1,126	2,478	2,593	2062	2042

Statistics Per Calendar Year

\*IUCR: Illinois Uniform Crime Reporting

# Appendix A - Adult Arrest Summary

## January 1, 2021 - December 31, 2021



Crime Code and Description		# of Arrests
0410	BATTERY: Aggravated / Police Officer / Firefighter/ Public Servant	2
0460	BATTERY	2
0460	BATTERY - Cause Bodily Harm	2
0460	BATTERY - Make Contact Insult or Provoking Nature	2
0486	BATTERY: Domestic - Bodily Harm to Family Member	5
0486	BATTERY: Domestic - Insulting / Provoking Contact	3
0860	THEFT: Retail Theft	1
1120	DECEPTIVE PRACTICE: Forgery	2
1137	IDENTITY THEFT	1
1170	DECPETIVE PRACTICE: Impersonating Law Enforcement Officer	1
1310	CRIMINAL DAMAGE: Property	4
1330	Criminal Trespass to Property	1
1330	CRIMINAL DAMAGE: Trespass Criminal - Property - Enters or Remains	1
1330	CRIMINAL TRESPASS: Criminal Trespass to Real Property	3
1340	Criminal Damage to Government Supported Property	1
1360	CRIMINAL DAMAGE: Criminal Trespass Vehicle	4
1410	WEAPONS: Unlawful Use	2
1410	WEAPONS: Unlawful Use - Carries on Person / Vehicle - Pistol	1
1410	WEAPONS: UU Possession Firearm w/o FOID	1
1411	Aggravated Unlawful Use of Weapon	1
1461	WEAPONS: Ammunition - No Valid FOID Card	1
1810	CANNABIS: POSS >10 <30 GRAMS	1
1811	CANNABIS: Possession of Cannabis Under 30 GRAMS	1
1811	CANNABIS: POSS >30 <100 GRAMS	2
1818	CANNABIS: POSS > 2000 < 5000 GRAMS	1
1826	CANNABIS: Delivery - > 2000 GRAMS and < 5000 GRAMS	1
2020	CONTROLLED SUBSTANCE: Possession	2
2170	DRUG PARAPHERNALIA: Possession of	3
2220	POSSESSION OF ALCOHOL BY MINOR	2
2230	CONSUMPTION OF ALCOHOL BY MINOR	6
2310	CANNABIS: Intoxicating Compound Unlawful Use	1
2410	MOTOR VEHICLE OFFENSE: BAC .08 or more DUI	33
2410	MOTOR VEHICLE OFFENSE: Class 2 Felony DUI	1
2410	MOTOR VEHICLE OFFENSE: DUI Supervisor a Minor Driving	2
2411	MOTOR VEHICLE OFFENSE: DUI Alcohol	63
2420	MOTOR VEHICLE OFFENSE: DUI Drugs	4
2421	MOTOR VEHICLE OFFENSE: DUI Combined Influence	2
2422	MOTOR VEHICLE OFFENSE: DUI Cannabis / Controlled Substance	2
2430	MOTOR VEHICLE OFFENSE: Illegal Transportation Alcohol - Driver	16

Crime Code and Description		# of Arrests
2433	MOTOR VEHICLE OFFENSE: Possession Cannabis in Vehicle Outside Container	9
2440	MOTOR VEHICLE OFFENSE: Reckless Driving	1
2445	MOTOR VEHICLE OFFENSE: Leaving Scene Vehicle Damage	10
2445	MOTOR VEHICLE OFFENSE: Duty to Stop Accident - Property Damage Only	1
2445	MOTOR VEHICLE OFFENSE: Duty to Give Info / Aid Accident	1
2445	MOTOR VEHICLE OFFENSE: Report Damage to Unattended Vehicle / Property	1
2455	MOTOR VEHICLE OFFENSE: No Valid Registration	11
2461	REGISTRATION: Operating Uninsured Motor Vehicle	90
2462	MOTOR VEHICLE OFFENSE: Registration Suspended for No Insurance	3
2464	MOTOR VEHICLE OFFENSE: Operate A Vehicle After Registration Expiration	15
2465	MOTOR VEHICLE OFFENSE: Registration Plates to be Properly Fastened	4
2465	MOTOR VEHICLE OFFENSE: Improper Use of Registration	1
2470	MOTOR VEHICLE OFFENSE: No Valid DL	42
2476	MOTOR VEHICLE OFFENSE: Unlawful Possession of Stolen Vehicle	2
2479	MOTOR VEHICLE OFFENSE: Stolen Registration Sticker	2
2479	MOTOR VEHICLE OFFENSE: Unlawful Display Title, Certificate, or Registration	3
2480	MOTOR VEHICLE OFFENSE: Suspended / Revoked / Cancelled DL	118
2480	MOTOR VEHICLE OFFENSE: Aggravated Driving While License Revoked	1
2485	MOTOR VEHICLE OFFENSE: No Seat Belt Driver / Passenger	6
2486	EQUIPMENT: No Child Restraint Seat Belt Child Under 8	1
2490	MOTOR VEHICLE OFFENSE: Display / Possess Cancelled / Suspended / Revoked DL	2
2495	MOTOR VEHICLE OFFENSE: Fleeing / Eluding Police	1
2498	MOTOR VEHICLE OFFENSE: Aggravated Fleeing / Eluding - > \$300 Damage	1
2507	Aggravated Use of Electronic Communication Device on a Roadway - Death to Another Person	1
2510	MOTOR VEHICLE OFFENSE: Aggravated Driving Under the Influence 3rd +	4
2516	MOTOR VEHICLE OFFENSE: DUI Aggravated while Susp/Rev DL from DUI	6
2518	MOTOR VEHICLE OFFENSE: Aggravated DUI with No Insurance	2
2860	DISORDERLY CONDUCT: False Police Report	1
2890	DISORDERLY CONDUCT: All Others	3
3710	INTERFERENCE W/PO: Disarm / Obstruct / Resist	2
3730	Obstructing Justice	6
4387	Violation of Order of Protection	1
4387	DOMESTIC: Violating Order of Protection Remedy	1
4515	REGISTRY LAWS: Sex Offender Failure to Change Address	1
5081	OTHER OFFENSE: Fugitive from Justice	4
9601	TRAFFIC: Speeding	81
9601	TRAFFIC: Speeding 26-34 MPH Over the Limit	7
9601	TRAFFIC: Speeding 35 MPH or More Over Limit	6
9604	TRAFFIC: Driving Too Fast for Conditions	14
9605	TRAFFIC: Disobey Stop Sign	1
9605	TRAFFIC: Driver to Obey Traffic Control Device	4
9605	TRAFFIC: Improper Stop at Stop Intersection	5
9606	TRAFFIC: Disobey Red Light	7
9607	TRAFFIC: Improper Passing on the Left	3
9608	TRAFFIC: Drive on Wrong Side of Roadway	1

Crime Code and Description		# of Arrests
9608	TRAFFIC: Improper Lane Usage	44
9608	TRAFFIC: Lane Usage 2 Lane - Unsafe Lane Change	6
9608	TRAFFIC: Failed to Yield while Merging	1
9609	TRAFFIC: Following Too Closely	1
9610	TRAFFIC: Fail to Reduce Speed / Accident to Avoid Accident	122
9611	TRAFFIC: Improper Turn - Two Way Left Turn Lanes	3
9611	TRAFFIC: Improper Right Turn	2
9611	TRAFFIC: Improper Left Turn	8
9613	TRAFFIC: Unsafe U-Turn	2
9614	TRAFFIC: Signal Failure to Display / Provide	2
9614	TRAFFIC: Improper Use of Turn Signal	5
9616	TRAFFIC: Intersection Right of Way Violation	5
9616	TRAFFIC: Failure to Yield / Stop at T-Intersection	2
9616	TRAFFIC: Improper Yield at Yield Intersection	1
9617	TRAFFIC: Intersection Failure to Yield / Stop when Turning Left	2
9617	TRAFFIC: Fail to Yield Left Turn T-Intersection	4
9618	TRAFFIC: Failure to Stop / Yield Entering from Private Drive / Roadway	9
9619	TRAFFIC: Fail to Yield to Pedestrian / Bicycle in Crosswalk	1
9622	TRAFFIC: Must Give Immediate Notice	5
9626	TRAFFIC: Failure to Notify SOS of Address / Name Change	1
9628	TRAFFIC: Improper Backing	8
9631	TRAFFIC: Equipment Driving without Lights when Required	6
9633	TRAFFIC: One Headlight	4
9635	No Valid Safety Test	1
9636	Failure to Secure Load Before Operating	1
9639	TRAFFIC: Disobeyed One Way Street	3
9648	TRAFFIC: Squealing / Screeching Tires	1
9648	TRAFFIC: Equipment No Rear Registration Lamp	1
9648	TRAFFIC: No Operating Rear Brake Lights	2
9648	Defective Trailer Brakes	1
9648	TRAFFIC: Tires Use of Unsafe	1
9648	TRAFFIC: Wearing Headset while Driving	1
9648	TRAFFIC: Texting or Cell Phone Not Hands Free while Driving	16
9648	TRAFFIC: Failure to Display 3rd Plate - Towed Vehicle	1
9649	TRAFFIC: Improper Parking on Roadway	1
9649	TRAFFIC: Failure to Stop at Stop Line / Crosswalk / Intersection	1
9649	TRAFFIC: Fail to Yield to Emergency Vehicle	1
9691	TRAFFIC: Graduated License Under 18 Passenger Under 20 Non-Related	1
9691	TRAFFIC: Operation of a Commercial Motor Vehicle without a CDL License	1
9910	Possession of Cannabis - Less than 15g	1
9910	Leaving the Scene of a Property Damage Accident	3
9910	Failure to Report Accident to Police	1
9910	Public Intoxication	1

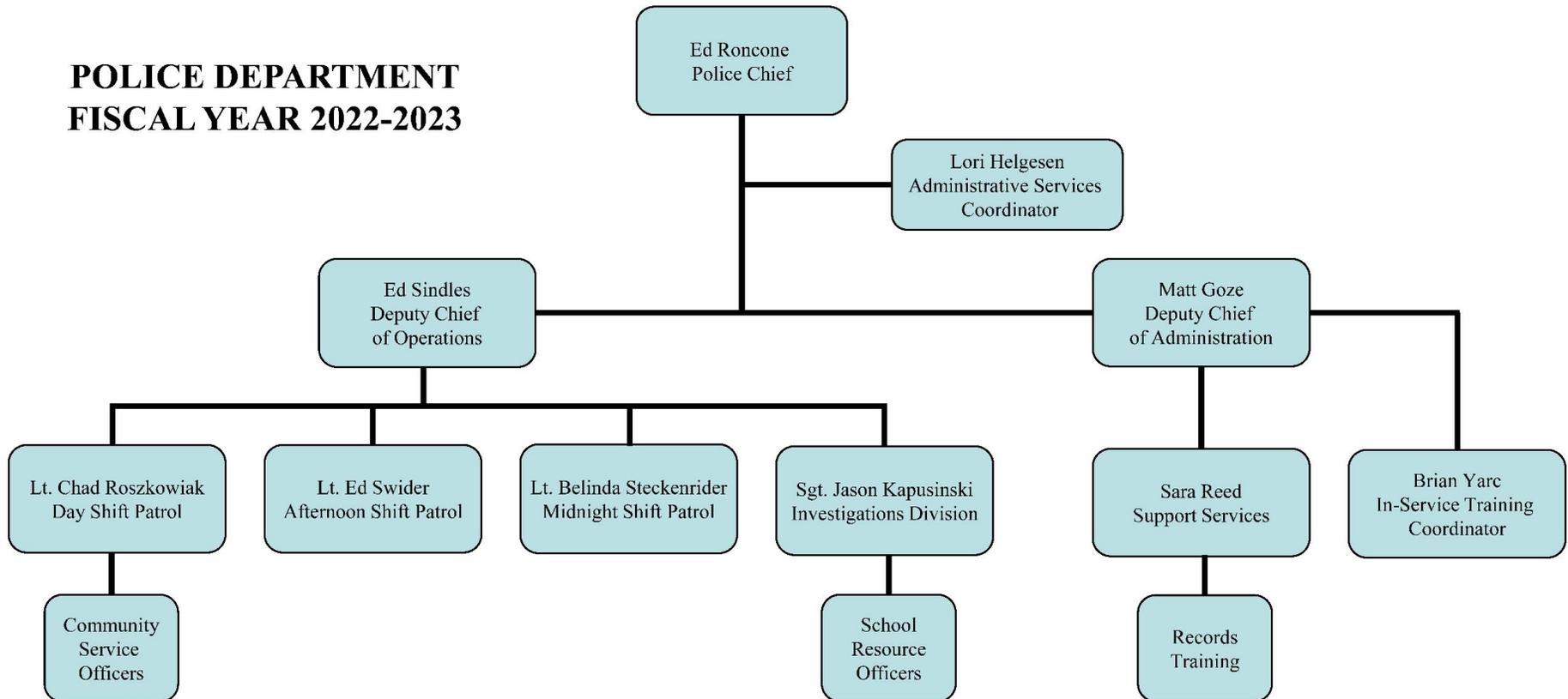
955

\*Note: Traffic offenses listed under Appendix A are affiliated with an arrest

# Organizational Chart



## POLICE DEPARTMENT FISCAL YEAR 2022-2023



# DEPARTMENT NARRATIVE

## FIRE DEPARTMENT

### Proposed 2022/2023 Fire Department Budget Goals

1. Implement New Records Management System for Fire Reporting: The Fire Department currently uses “Firehouse Cloud” software for fire call documentation and management. Firehouse has been the department’s records management platform for close to 25 years. In December of 2022, Firehouse will no longer be available as a records management platform for fire departments and a conversion will need to occur. Target Completion Date – 12/31/2022
2. Implement Electronic Plan Review Process and Retention: Currently, the Fire Department receives all plans for review in paper format. The Fire Department is now able to review electronic plans and will be developing a process to start accepting and storing electronic plans which are reviewed. This will increase efficiency and save space. The current BS&A software used by the Village will support the storage of electronic plans. Target Completion Date – 10/31/2022
3. Develop a Recruitment and Retention Marketing Program: Both recruitment and retention have been recent challenges for fire departments within the County and State. Recruitment numbers for those interested in serving as a firefighter have dramatically decreased. LFD and area fire departments are reporting a decrease of two-thirds (67%) of the completed applications submitted, prompting a county and state-wide audit pertaining to recruitment and retention. This has prompted the fire service to undergo a rebranding that aims to attract previously uninterested persons and enhance the appeal of already interested individuals. The Department intends to modernize itself with how to successfully appeal to the current generation by forming collaborative relationships with academic and career professionals, from high school counselors to college career navigators and marketing experts. Once the Department receives a clearer picture in understanding how this population could be attracted to the fire service, it will develop tools that can be used to increase recruitment and retention. Target Completion Date – Ongoing

### Review of 2021/2022 Fire Department Budget Goals

1. Implement Professional Development and Training Guidelines: The Fire Department recently completed new professional development guidelines for training and career advancement. These guidelines will help all employees prepare for advancement and improvement in their respective positions within the organization. Now that the guidelines are complete and policies updated, the department needs to develop a five-year “fluid” training budget which will become part of the annual budget process discussion. The goal is to produce a document outlining required education and associated costs so a budget can be presented annually to the Fire Chief for consideration within the department’s annual budget planning process.

***Status - This goal is complete. A five-year budget document for training needs was completed in time for budget preparation. This document will help the department budget for needed/priority training to help with development of our Officers and Firefighters.***

2. Update the Department Incident Command Policy: This past year the Fire Department had five officers retire and one leave on a disability. This has created a knowledge gap within the organization at the senior levels. Given that the officers, particularly the chief officers, are responsible for Incident Command roles and overall safety of an incident, the department will update and review our Incident Command Policy/Protocol. This document was developed in 2013 as a project to consolidate policies and create a document that would address all hazards management of an incident.

The Department will review and update the document to assure current relevance and compliance, once completed training will be held to review the new document with the department.

***Status - This goal is complete. The Fire Department Incident Command Policy has been updated to meet the requirements needed for our Officers to be proficient and professional in the performance of their jobs. The policy book is undergoing final revisions to improve formatting, the document will then be reproduced for the Officers.***

3. Update the Emergency Operations Plan: Update the Village's Emergency Operations Plan and secure Accreditation through the Illinois Emergency Management Agency. Add to the updated plan an Annex for the St. Mary's of the Lake Dam and Civil Unrest based on recent events.

***Status - This goal is complete. The Village received a letter from the Lake County Emergency Management Agency on November 23, 2021 indicating that the Village Emergency Operations Plan was reviewed by the Lake County EMA and that the plan meets all requirements and provisions required by Illinois Law for an Emergency Operations Plan. The Lake County Emergency Management Agency completes this task for the Illinois Emergency Management agency. The Plan still needs some new formatting as indicated in our review. This will be completed in Spring and the updated plan will be distributed. The plan is valid for another two years.***



# Fire Department Performance Measures and Statistics



## Libertyville Fire Department Summary Statistics



Type of Call		2016	2017	2018	2019*	2020	2021	2020-21 Change
Fire	Village	673	689	785	734	600	646	<b>7.7%</b>
	District	241	273	317	315	255	297	<b>16.5%</b>
Rescue	Village	2,055	1,886	1,923	2,008	1,737	1,802	<b>3.7%</b>
	District	437	590	750	977	809	982	<b>21.4%</b>
Rescue	Knollwood	151	156	136	70	63	82	<b>30.2%</b>
Trouble	Village	112	87	110	108	97	121	<b>24.7%</b>
	District	27	32	37	33	35	30	<b>-14.3%</b>
Tollroad	District	82	77	81	78	73	71	<b>-2.7%</b>
Mutual Aid Given		498	518	489	401	335	422	<b>26.0%</b>
<b>Total</b>		<b>4,276</b>	<b>4,308</b>	<b>4,628</b>	<b>4,724</b>	<b>4,004</b>	<b>4,453</b>	<b>11.2%</b>
Mutual Aid Received		347	298	467	315	293	299	<b>2.0%</b>

Other Calls = Calls for service not classified

Total Village Calls 2569

Total District Calls 1380

Total Knollwood Calls: 82

Excludes Mutual Aid Received and Given calls

\*The decline in 2020 is the result of the COVID-19 pandemic.

# Fire Department Performance Measures and Statistics



## Libertyville Fire Department Performance Measures 2021



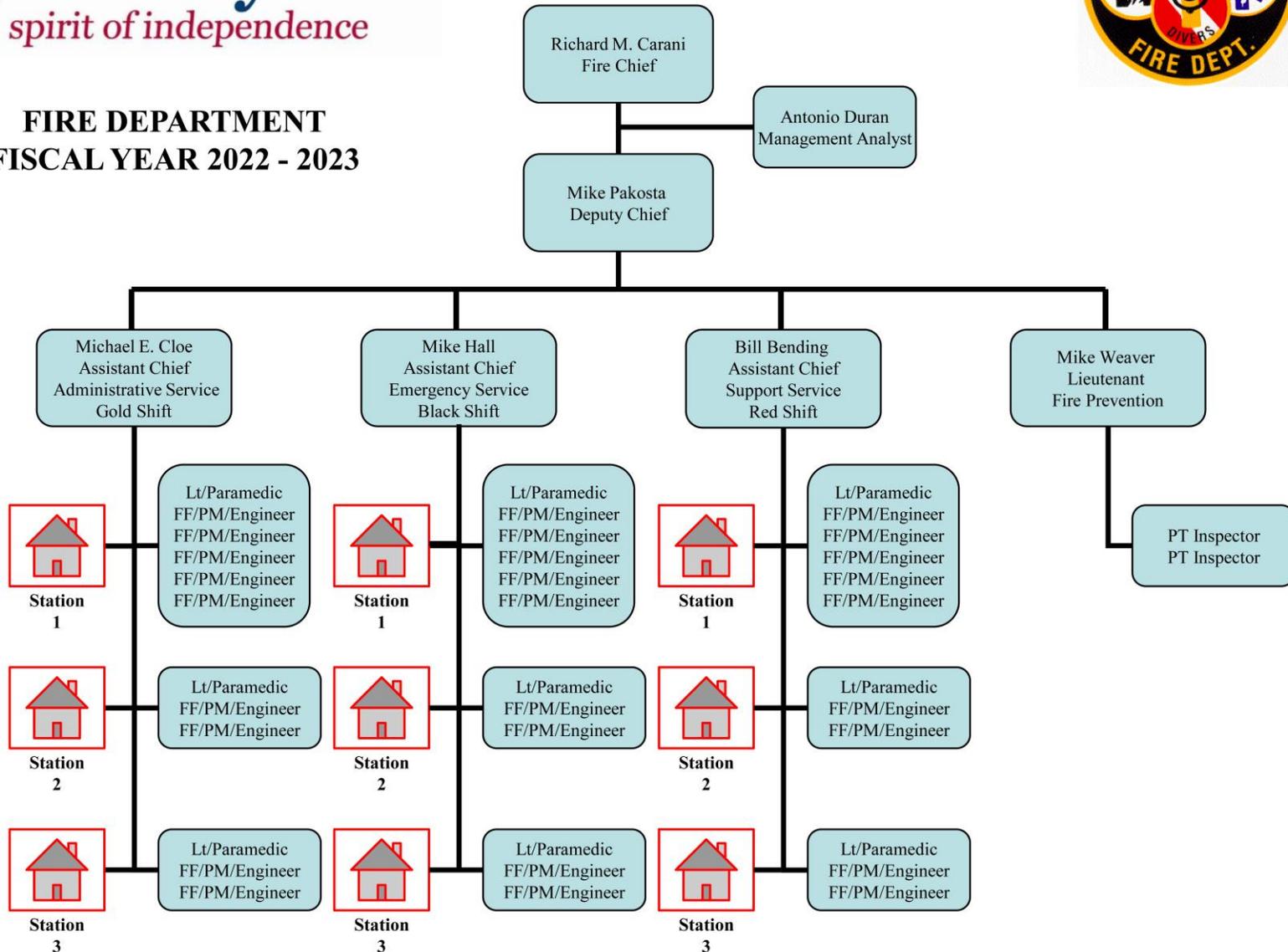
	2016	2017	2018	2019	2020	2021
Total Calls for Service	4,276	4,308	4,628	4,724	4,004	4,453
Fire Calls (Includes Tollway)	914	982	1,128	1,069	901	966
Rescue Calls (Includes Tollway)	2,624	2,533	2,976	3,113	2,612	2,835
Trouble Alarms	158	119	147	141	132	151
Number of Emergencies Calls Occurring Concurrently	1,216 28%	1,236 29%	1,630 35%	1,680 36%	1,195 30%	1,428 32%
Fire Safety Inspections	1,536	1,462	1,074	938	994	1,876
Public Education Classes	106	104	110	345	45	69*
Block Parties Attended	44	43	52	41	0	13
Child Car Seats Installed	253	258	103	181	87	145
Plan Reviews:						
Village	216	320	270	288	208	247
District	91	75	77	100	66	110
Number of Contacts through Public Education and Events	15,030	16,033	24,209	12,105	247	14,374

\*Remote learning in schools from January-May resulted in the Department being unable to physically hold various public education classes. To compensate for its absence, the Department resorted to creating multiple videos sent to schools that reached hundreds of residents.

# Organizational Chart



## FIRE DEPARTMENT FISCAL YEAR 2022 - 2023



# DEPARTMENT NARRATIVE

## RECREATION

### Proposed 2022/2023 Recreation Budget Goals

1. Enhance Operations & Customer Service: Continue to rebuild and rebrand the Recreation Department by providing more community awareness of the programs offered, continuing to offer a customer friendly registration system for the online users, and continue to enhance our quality of customer service to the residents through more social media and marketing awareness. This will include the creation of a customer service manual and developing customer training modules for specific areas of recreation operations. Target Completion Date – Ongoing
2. Provide New Programming and Events: Provide relevant activities consistent with the operation of a comparable park district or recreation department. Add a minimum three (3) new and attractive programs that can enhance the Village's recreation offerings and develop new revenue streams. Target Completion Date – 4/30/2023
3. Enhanced Staffing & Training: Continue to enhance training for all staff due to changing COVID-19 guidelines, including applicable IPRA sessions for full-time staff. Target Completion Date – Ongoing
4. Develop Operations Administrative Manual: Develop a program and administrative manual to provide guiding principles for consistency in operations. Target Completion Date – 12/31/2022
5. Conduct community wide needs assessment: Create and implement online survey to determine the community's needs and desires for recreation programming. Target Completion Date – 10/30/22
6. Formalize Intergovernmental Agreements (IGA): Review current uses of Village and School District facilities and develop mutually beneficial agreements with School Districts 128 and 70 to alleviate any misunderstandings and optimize use of facilities. Target Completion Date – 1/31/23
7. Evaluate Recreational Facility Use and Opportunities: Review the use of Village facilities for recreational programming and identify options for potential enhancements. Target Completion Date – Ongoing

### Review of 2021/2022 Recreation Budget Goals

1. Enhance Operations & Customer Service: Rebuild and rebrand the Recreation Department by providing more community awareness of the programs offered, continuing to offer a customer friendly registration system for the online users, and continue to enhance our quality of customer service to the residents through more social media and marketing awareness.

*Status - The Department created a staff liaison to maintain social media posts on Facebook, Instagram, and Next Door on a weekly basis. Community awareness promotions included pumpkin carving contest, the Grinch and snow creation contest. During December 2021, all Village Departments lead by the Recreation Department created a successful 'Grinch Who Stole Christmas' social media campaign which resulted in the Village being featured on Fox 32 Chicago nightly news. Staff meets monthly with the ActiveNet representative to discuss registration system status and improvements needed. Staff is in the transitional period and rebranding the Recreation Department with the recent hiring of the part-time Director.*

2. Provide New 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 Village's recreation offerings and develop new revenue streams.

*Status - The Department added several new programs during this fiscal year. During the winter 2022 session, three new contracted programs were introduced, which included: KI TaeKwonDo, Young Rembrandts, and Youth Cooking Classes. Staff reintroduced babysitting classes, community CPR/First Aid/AED classes, and parent's night out with success.*

*Annual Department special events during COVID restriction have been well received within the community. These events include Mom/Son Campfire Cookout, Movie in the Park, Tree Lighting, Santa Parade, Donuts with Santa, Letters to Santa, Daddy Daughter Dance, Donuts with Easter Bunny and Bike Resale.*

3. Enhanced Staffing & Training: Continue to enhance training for all staff due to changing COVID-19 guidelines, including applicable IPRA sessions for full-time staff.

*Status - Full time staff attended numerous IPRA webinars and monthly section meeting throughout the year as well as attending the IPRA Conference in January 2022. Jeff Ellis and Associates recognized the Village of Libertyville for excelling in Lifeguard Professionalism, Operational Safety Standards and Aquatic Risk Management through the participation in the E&A Comprehensive Aquatic Risk Management Program. Seasonal part-time staffing manuals are updated on a regular basis with COVID-19 protocols.*

4. Develop Financial Review Process: Create a program cost-benefit analysis to understand the financial results of each program for the fiscal year.

*Status - Development of this analysis is in progress in conjunction with the Village's Finance Department. The first draft is being completed with an expected presentation to the Parks & Recreation Committee by the end of the 2021-2022 fiscal year.*

5. Develop Operations Administrative Manual: Develop a program and administrative manual to provide guiding principles for consistency in operations.

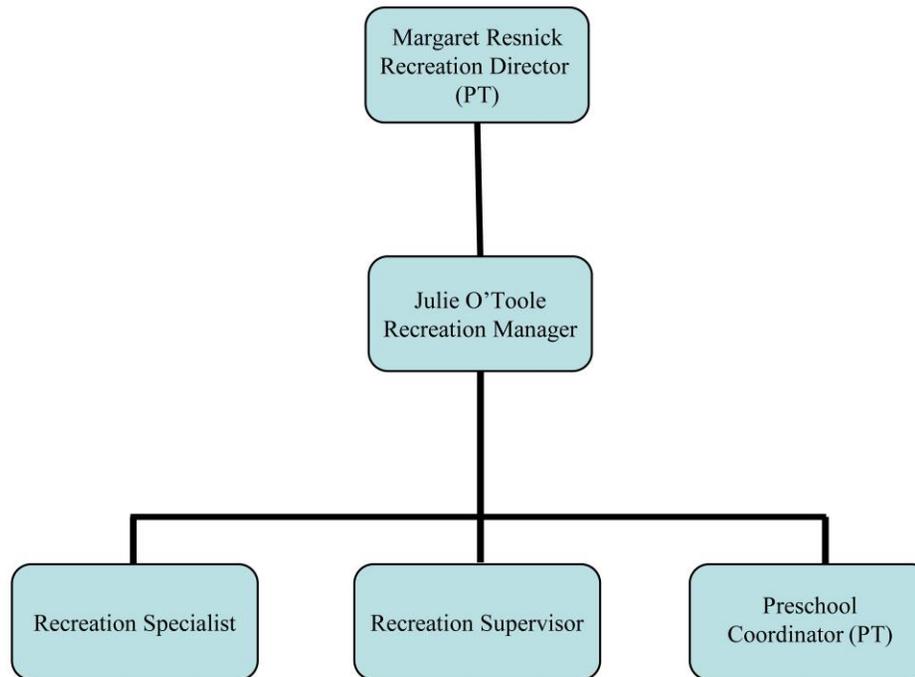
*Status - Developed list of documents to be included in the Manual. Entire manual to be completed by December 31, 2022.*



# Organizational Chart



## RECREATION FISCAL YEAR 2022 - 2023



# 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 \$30,595,320 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 243, the General Fund's revenue base is between approximately \$28,000,000 and \$32,000,000 per year. Of this amount, approximately 25% is derived from the Village's property tax levy and approximately 25% 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 3.5% 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 over \$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 charges and other revenue sources.

In Fiscal Year 2022-2023, the General Fund will be transferring out a total of \$1,063,772 in operating (department level) transfers and \$650,400 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 2022-2023 include \$500,000 to the Fleet Fund for capital vehicle replacement, \$100,400 to the Park Improvement Fund for ADA compliant park construction costs, and \$50,000 to the TEPF fund for public safety IT equipment replacement. 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	Actual	Budget	Actual	Budget	Amendment	Estimate	Budget	%	\$
Summary	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	Change	Change
Operational Revenues				A			B	(A v B)	(A v B)
Property Tax	6,953,079	7,138,351	7,112,731	7,322,798	7,322,798	7,327,798	7,513,283	2.6	190,485
Other Taxes	2,225,944	2,305,754	1,495,798	1,370,000	1,370,000	1,410,440	1,383,650	1.0	13,650
License & Permits	1,608,307	1,349,342	2,077,532	1,254,763	1,254,763	1,449,270	1,364,763	8.8	110,000
Intergovernmental	9,949,591	10,737,198	11,208,469	10,025,603	11,188,267	12,952,111	12,740,624	27.1	2,715,021
Charges for Services	7,221,143	7,268,938	6,189,231	7,087,311	6,949,862	6,860,680	6,948,418	(2.0)	(138,893)
Fines & Forfeitures	637,159	603,000	501,395	498,000	498,000	497,500	480,000	(3.6)	(18,000)
Interest	356,868	300,000	50,077	70,000	70,000	35,000	45,000	(35.7)	(25,000)
Miscellaneous	844,877	439,933	1,857,306	440,457	440,457	453,868	430,239	(2.3)	(10,218)
Transfers In	102,153	0	479,790	800,000	800,000	1,066,667	1,066,667	33.3	266,667
<b>Total</b>	<b>29,899,121</b>	<b>30,142,516</b>	<b>30,972,329</b>	<b>28,868,932</b>	<b>29,894,147</b>	<b>32,053,334</b>	<b>31,972,644</b>	<b>10.8</b>	<b>3,103,712</b>

Operational Expenses									
Administration/Finance	1,275,021	1,341,868	1,221,585	1,440,280	1,445,280	1,363,146	1,490,452	3.5	50,172
Police Department	8,691,239	9,143,553	8,889,320	9,417,180	9,395,778	9,190,523	9,836,903	4.5	419,723
Fire Department	8,496,052	8,460,907	8,575,781	8,716,132	8,716,132	8,957,382	9,160,334	5.1	444,202
Comm. Development	2,075,492	2,290,680	2,086,477	2,321,576	2,521,576	2,457,069	2,445,764	5.3	124,188
Public Works	2,543,002	2,615,473	2,480,642	2,537,409	2,537,409	2,576,365	2,563,851	1.0	26,442
Parks	1,488,866	1,540,373	1,436,876	1,514,845	1,514,845	1,563,510	1,591,459	5.1	76,614
Recreation	2,636,174	2,755,535	2,374,049	3,121,781	2,531,224	2,426,142	2,442,785	(21.8)	(678,996)
Miscellaneous*	954,591	1,052,254	975,839	971,840	971,840	893,693	1,063,772	9.5	91,932
<b>Total</b>	<b>28,160,437</b>	<b>29,200,643</b>	<b>28,040,569</b>	<b>30,041,043</b>	<b>29,634,084</b>	<b>29,427,830</b>	<b>30,595,320</b>	<b>1.8</b>	<b>554,277</b>

Fund Performance									
ARPA Aid					1,162,664	1,162,664	1,162,664		
Operational Net Income	1,738,684	941,873	2,931,760	-1,172,111	-902,601	1,462,840	214,660	(118.3)	1,386,771
Capital Transfers Out	-1,063,000	-1,925,000	-600,000	-600,000	-3,065,335	-3,065,335	-650,400	8.4	(50,400)
<b>Net Cash-Flow</b>	<b>675,684</b>	<b>-983,127</b>	<b>2,331,760</b>	<b>-1,772,111</b>	<b>-2,805,272</b>	<b>-439,831</b>	<b>726,924</b>	<b>(141.0)</b>	<b>2,499,035</b>

Expenditure Categories									
Salaries & Wages	13,682,026	13,972,082	13,269,818	14,307,790	14,249,044	14,169,537	14,934,789	4.4	626,999
Employee Benefits	7,417,467	7,555,670	7,507,786	7,788,827	7,781,785	7,851,904	7,997,810	2.7	208,983
Contractual	2,447,413	2,659,203	2,176,267	2,494,534	2,699,534	2,584,795	2,673,870	7.2	179,336
Utilities	242,886	257,210	212,148	288,101	288,101	295,446	325,587	13.0	37,486
Commodities	1,220,835	1,434,093	1,161,289	1,385,736	1,408,786	1,331,835	1,542,074	11.3	156,338
Repairs & Maintenance	1,689,210	1,901,335	1,761,548	1,902,117	1,902,117	1,931,502	2,057,237	8.2	155,120
Operating Transfers	1,460,600	1,421,050	1,951,713	1,873,938	1,304,717	1,262,811	1,063,953	(43.2)	(809,985)
<b>Total</b>	<b>28,160,437</b>	<b>29,200,643</b>	<b>28,040,569</b>	<b>30,041,043</b>	<b>29,634,084</b>	<b>29,427,830</b>	<b>30,595,320</b>	<b>1.8</b>	<b>554,277</b>

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



GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>REVENUES</b>								
<b>PROPERTY TAXES</b>								
01-0000-1-601000	PROP TAXES GENERAL CORPORATE	1,167,071	1,194,735	1,194,735	1,194,735	1,230,567	3.0%	35,832
01-0000-1-602000	PROP TAXES FIRE PROTECTION	751,152	753,000	753,000	753,000	753,000		
01-0000-1-603000	PROP TAXES PARKS	377,081	378,000	378,000	378,000	378,000		
01-0000-1-604000	PROP TAXES RECREATION	377,081	378,000	378,000	378,000	378,000		
01-0000-1-606000	PROP TAXES HIGHWAYS TOWNSHIP	368,215	365,000	365,000	370,000	365,000		
01-0000-1-607000	PROP TAXES IMRF	333,383	334,200	334,200	334,200	334,200		
01-0000-1-608000	PROP TAXES POLICE PENSION FUND	2,058,130	2,084,873	2,084,873	2,084,873	2,164,737	3.8%	79,864
01-0000-1-609000	PROP TAXES FIRE PENSION FUND	1,487,098	1,640,990	1,640,990	1,640,990	1,659,779	1.1%	18,789
01-0000-1-610000	SPECIAL RECREATION	193,520	194,000	194,000	194,000	250,000	28.9%	56,000
<b>PROPERTY TAXES</b>		<b>7,112,731</b>	<b>7,322,798</b>	<b>7,322,798</b>	<b>7,327,798</b>	<b>7,513,283</b>	<b>2.6%</b>	<b>190,485</b>
<b>OTHER TAXES</b>								
01-0000-2-613000	ELECTRIC UTILITY TAX	1,212,469	1,200,000	1,200,000	1,151,000	1,200,000		
01-0000-2-615000	PLACES FOR EATING TAX	85,720						
01-0000-2-616000	LEASED CAR TAX	72,649	85,000	85,000	82,000	85,000		
01-0000-2-618000	PERSONAL PROPERTY REPL TAX	104,960	65,000	65,000	157,440	78,650	21.0%	13,650
01-0000-2-620000	PERS PROPERTY REPL TAX POLICE	10,000	10,000	10,000	10,000	10,000		
01-0000-2-621000	PERS PROP REPL TAX FIRE	10,000	10,000	10,000	10,000	10,000		
<b>OTHER TAXES</b>		<b>1,495,798</b>	<b>1,370,000</b>	<b>1,370,000</b>	<b>1,410,440</b>	<b>1,383,650</b>	<b>1.0%</b>	<b>13,650</b>
<b>LICENSES AND PERMITS</b>								
01-0000-3-627000	BUILDING PERMITS	1,924,926	1,034,763	1,034,763	1,174,270	1,134,763	9.7%	100,000
	BUILDING PERMITS		1,000,000		1,139,507	1,100,000		
	BUILDING PERMIT TECHNOLOGY FEE		34,763		34,763	34,763		
	GL # FOOTNOTE TOTAL		1,034,763		1,174,270	1,134,763		
01-0000-3-628000	ZONING FEES	29,530	25,000	25,000	45,000	25,000		
01-0000-3-630000	FIRE BUREAU-PERMITS/FEES	80,111	90,000	90,000	125,000	100,000	11.1%	10,000
01-0000-3-631000	LIQUOR LICENSES	42,515	90,000	90,000	90,000	90,000		
01-0000-3-632000	OTHER LICENSES	450	15,000	15,000	15,000	15,000		
<b>LICENSES AND PERMITS</b>		<b>2,077,532</b>	<b>1,254,763</b>	<b>1,254,763</b>	<b>1,449,270</b>	<b>1,364,763</b>	<b>8.8%</b>	<b>110,000</b>
<b>INTERGOVERNMENTA</b>								
01-0000-4-611000	SALES TAX	7,649,735	7,185,055	7,185,055	8,000,000	8,000,000	11.3%	814,945
01-0000-4-612000	INCOME TAX	2,461,509	2,252,934	2,252,934	2,700,000	2,642,344	17.3%	389,410
	IML ESTIMATE \$128.40 * 20,579 (IML PROJECTIONS)		2,252,934		2,700,000	2,642,344		
01-0000-4-615000	ILLINOIS USE TAX	910,607	452,009	452,009	806,506	798,465	76.6%	346,456
	IN ILLINOIS ACT		(452,009)					
	IML ESTIMATE \$38.80 X 20,579		904,018		806,506	798,465		
	GL # FOOTNOTE TOTAL		452,009		806,506	798,465		
01-0000-4-619000	STREET/SIGNAL MAINTENANCE FEES	100,157	95,605	95,605	95,605	97,151	1.6%	1,546
	STATE REIMBURSEMENT		95,605		95,605	97,151		
01-0000-4-676000	GRANTS	86,461	40,000	1,202,664	1,350,000	1,202,664	2,906.7%	1,162,664
<b>INTERGOVERNMENTAL</b>		<b>11,208,469</b>	<b>10,025,603</b>	<b>11,188,267</b>	<b>12,952,111</b>	<b>12,740,624</b>	<b>27.1%</b>	<b>2,715,021</b>
<b>CHARGES FOR SERVICES</b>								
01-0000-5-641000	LIBERTYVILLE FIRE PROT DIST	3,029,800	3,099,485	3,099,485	3,099,485	3,161,475	2.0%	61,990
01-0000-5-643000	AMBULANCE FEES	931,789	1,100,000	1,100,000	1,100,000	1,100,000		
01-0000-5-651000	RECREATION FEES	99,828	445,000	445,000	425,317	481,000	8.1%	36,000
	RECREATION		26,576		20,000	25,000		
	KINDER KORNER PRESCHOOL		100,000		37,293	70,000		
	PRESCHOOL/CAMPS-ENRICHMENT CLASSES		10,424		21,864	25,000		
	SUMMER DAY CAMP		221,000		225,160	235,000		
	DANCE		30,000		56,000	56,000		
	CONTRACTUAL PROGRAMS		57,000		65,000	70,000		
	GL # FOOTNOTE TOTAL		445,000		425,317	481,000		
01-0000-5-653000	SWIMMING FEES		208,000	153,372	163,000	163,000	(21.6%)	(45,000)
01-0000-5-654000	SWIMMING PROGRAMS	(195)	98,000	49,315	50,000	50,000	(49.0%)	(48,000)
01-0000-5-656000	RECYCLING/REFUSE FEE	66,486	80,000	80,000	65,000	80,000		
01-0000-5-657000	PARKING FEES-EMPLOYEE PERMITS	13,105	15,000	15,000	15,000	15,000		
01-0000-5-658000	ENGINEERING FEES	246,983	150,000	150,000	135,000	150,000		
01-0000-5-659000	ALARM FEES	112,135	130,000	130,000	130,000	130,000		
01-0000-5-660000	ELEVATOR INSPECTION FEE	20,497	39,140	39,140	39,140	19,570	(50.0%)	(19,570)



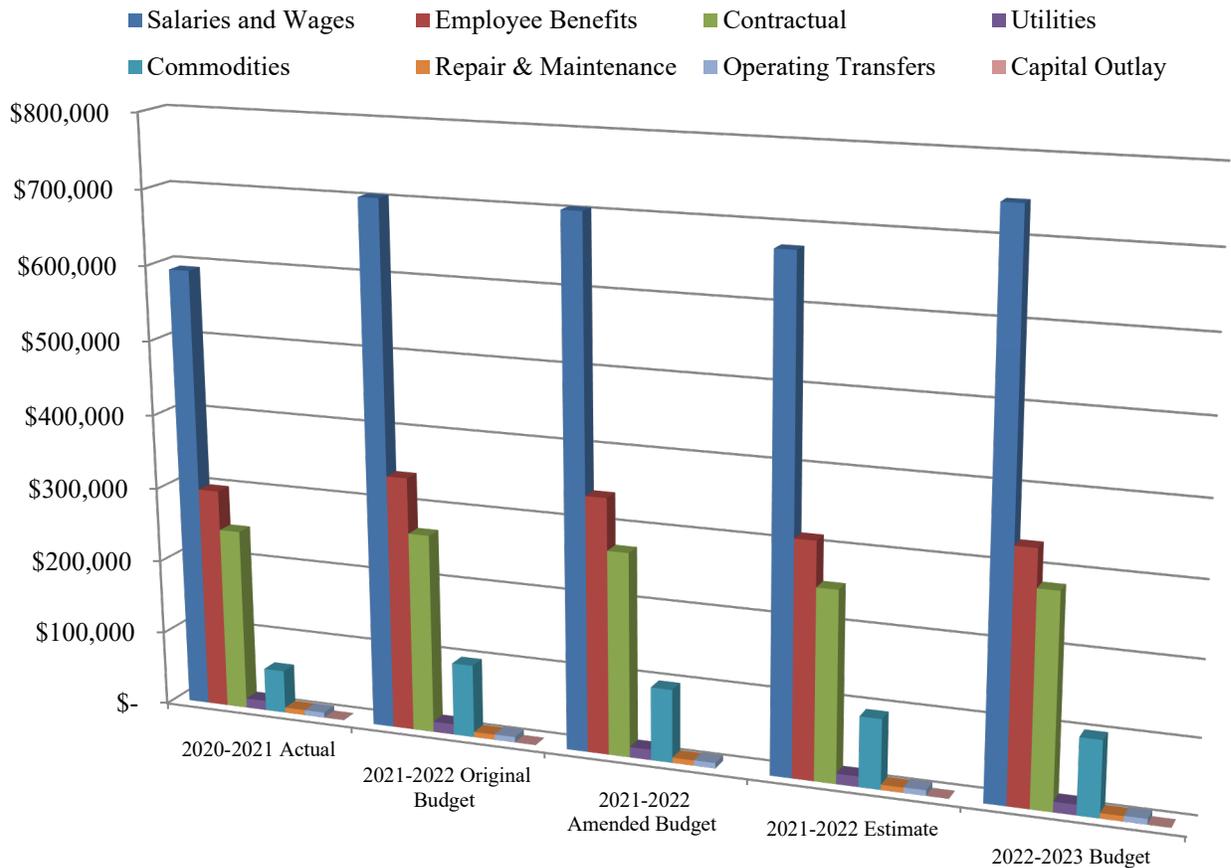
GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
01-0000-5-670000	FIRE SERVICES	259,824	271,499	271,499	271,499	260,777	(3.9%)	(10,722)
	MISCELLANEOUS FIRE DEPARTMENT SPECIAL SERVICES		4,000		4,000	4,000		
	ROCKLAND AMBULANCE		251,742		251,742	256,777		
	IS YEAR 5 OF 5)		15,757		15,757			
	GL # FOOTNOTE TOTAL		271,499		271,499	260,777		
01-0000-5-671000	LEGAL & OTHER FEE REIMB	56,322	50,000	50,000	60,000	50,000		
01-0000-5-672000	BIRTH/DEATH CERTIFICATES	305,163	270,000	270,000	290,000	280,000	3.7%	10,000
01-0000-5-673000	CABLE FRANCHISE FEE	391,989	390,000	390,000	350,000	350,000	(10.3%)	(40,000)
01-0000-5-674000	TELECOM INFRASTRUCT MAINT FEE	475,057	480,000	480,000	413,081	405,000	(15.6%)	(75,000)
01-0000-5-675000	POLICE SERVICES	165,011	208,687	208,687	208,687	215,096	3.1%	6,409
	DISTRICT 128 CONTRACT (75% OF SRO KINCAID)		94,884		94,884	97,019		
	MISCELLANEOUS POLICE SERVICES		50,000		50,000	50,000		
	DISTRICT 70 CONTRACT (YEAR 5 OF 5)		63,803		63,803	68,077		
	GL # FOOTNOTE TOTAL		208,687		208,687	215,096		
01-0000-5-677000	DAMAGE TO VILLAGE PROPERTY	17,614	2,500	2,500	7,500	2,500		
01-0000-5-677001	STREETLIGHT DAMAGE	(4,757)			16,500			
01-0000-5-679000	CONCESSIONS-POOLS		45,000	10,864	11,471	25,000	(44.4%)	(20,000)
01-0000-5-681000	PARK RENTALS	2,580	5,000	5,000	10,000	10,000	100.0%	5,000
<b>CHARGES FOR SERVICES</b>		<b>6,189,231</b>	<b>7,087,311</b>	<b>6,949,862</b>	<b>6,860,680</b>	<b>6,948,418</b>	<b>(2.0%)</b>	<b>(138,893)</b>
<b>FINES AND FORFEITURES</b>								
01-0000-6-636000	LOCAL FINES	131,544	175,000	175,000	150,000	175,000		
01-0000-6-637000	CIRCUIT COURT FINES	159,271	175,000	175,000	160,000	160,000	(8.6%)	(15,000)
01-0000-6-638000	DUI FINES-SENATE BILL 740	21,549	18,000	18,000	12,500	15,000	(16.7%)	(3,000)
01-0000-6-639000	AUTOMATED TRAFFIC ENFORCEMENT	189,031	130,000	130,000	175,000	130,000		
<b>FINES AND FORFEITURES</b>		<b>501,395</b>	<b>498,000</b>	<b>498,000</b>	<b>497,500</b>	<b>480,000</b>	<b>(3.6%)</b>	<b>(18,000)</b>
<b>INTEREST</b>								
01-0000-7-690000	INTEREST REVENUE	69,256	70,000	70,000	35,000	45,000	(35.7%)	(25,000)
01-0000-7-698000	NET APPR/DEPR FAIR MKT VALUE	(19,179)						
<b>INTEREST</b>		<b>50,077</b>	<b>70,000</b>	<b>70,000</b>	<b>35,000</b>	<b>45,000</b>	<b>(35.7%)</b>	<b>(25,000)</b>
<b>MISCELLANEOUS</b>								
01-0000-8-611000	TIF SURPLUS REBATE	277,858	256,957	256,957	268,868	270,239	5.2%	13,282
01-0000-8-625000	INSURANCE SURPLUS	605,488	120,000	120,000	120,000	120,000		
01-0000-8-682000	PKS/REC SCHOLARSHIP/DONATIONS		1,000	1,000			(100.0%)	(1,000)
01-0000-8-683000	TREE PROGRAM	9,173	22,500	22,500			(100.0%)	(22,500)
01-0000-8-685000	GENERAL SEIZURE ACCOUNT	1,950						
01-0000-8-686000	DRUG FORFEITURE ACCOUNT	1,648						
01-0000-8-688000	CASH OVER	21						
01-0000-8-699000	MISCELLANEOUS REVENUE	961,168	40,000	40,000	65,000	40,000		
<b>MISCELLANEOUS</b>		<b>1,857,306</b>	<b>440,457</b>	<b>440,457</b>	<b>453,868</b>	<b>430,239</b>	<b>(2.3%)</b>	<b>(10,218)</b>
<b>TRANSFERS</b>								
01-0000-9-699000	TRANSFERS IN	479,790	800,000	800,000	1,066,667	1,066,667	33.3%	266,667
	HOME RULE SALES TAX FUND		800,000		1,066,667	1,066,667		
<b>TRANSFERS</b>		<b>479,790</b>	<b>800,000</b>	<b>800,000</b>	<b>1,066,667</b>	<b>1,066,667</b>	<b>33.3%</b>	<b>266,667</b>
<b>TOTAL REVENUES</b>		<b>30,972,329</b>	<b>28,868,932</b>	<b>29,894,147</b>	<b>32,053,334</b>	<b>31,972,644</b>	<b>10.8%</b>	<b>3,103,712</b>
<b>APPROPRIATIONS</b>								
<b>TRANSFERS</b>								
01-9999-8-799000	TRANSFERS OUT	600,000	600,000	3,065,335	3,065,335	650,400	8.4%	50,400
	SERIES 2010B BONDS				1,715,335			
	TRANSFER TO PUBLIC BUILDINGS - FACILITY STUDY				250,000			
	PUBLIC SAFETY IT CAPITAL TRANSFER TO TEPF		50,000		50,000	50,000		
	SRA LEVY TRANSFER TO PARK IMPROVEMENT FUND		50,000		50,000	100,400		
	CAPITAL VEHICLE REPLACEMENT TRANSFER		500,000		1,000,000	500,000		
	GL # FOOTNOTE TOTAL		600,000		3,065,335	650,400		
<b>TRANSFERS</b>		<b>600,000</b>	<b>600,000</b>	<b>3,065,335</b>	<b>3,065,335</b>	<b>650,400</b>	<b>8.4%</b>	<b>50,400</b>
<b>Totals for DEPT - TRANSFERS</b>		<b>600,000</b>	<b>600,000</b>	<b>3,065,335</b>	<b>3,065,335</b>	<b>650,400</b>	<b>8.4%</b>	<b>50,400</b>

# BUDGET DETAIL

## GENERAL FUND, ADMINISTRATION & FINANCE

Administration & Finance	Actual 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
Salaries and Wages	\$ 592,873	\$ 704,023	\$ 704,023	\$ 673,340	\$ 745,879	5.9%	10.8%
Employee Benefits	\$ 298,462	\$ 341,959	\$ 341,959	\$ 313,937	\$ 332,707	-2.7%	6.0%
Contractual	\$ 245,482	\$ 267,921	\$ 272,921	\$ 254,194	\$ 282,421	5.4%	11.1%
Utilities	\$ 12,775	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	0.0%	0.0%
Commodities	\$ 58,130	\$ 98,076	\$ 98,076	\$ 93,374	\$ 100,925	2.9%	8.1%
Repair & Maintenance	\$ 6,910	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	0.0%	0.0%
Operating Transfers	\$ 6,953	\$ 7,301	\$ 7,301	\$ 7,301	\$ 7,520	3.0%	3.0%
<b>Total Operating Expense</b>	<b>\$ 1,221,585</b>	<b>\$ 1,440,280</b>	<b>\$ 1,445,280</b>	<b>\$ 1,363,146</b>	<b>\$ 1,490,452</b>	<b>3.5%</b>	<b>9.3%</b>
<b>Total Department</b>	<b>\$ 1,221,585</b>	<b>\$ 1,440,280</b>	<b>\$ 1,445,280</b>	<b>\$ 1,363,146</b>	<b>\$ 1,490,452</b>	<b>3.5%</b>	<b>9.3%</b>

### Administration & Finance





GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>DEPT 0100 - ADMINISTRATION/FINANCE</b>								
<b>SALARIES &amp; WAGES</b>								
01-0100-1-701000	SALARIES	592,873	704,023	704,023	673,340	745,879	5.9%	41,856
<b>SALARIES &amp; WAGES</b>		<b>592,873</b>	<b>704,023</b>	<b>704,023</b>	<b>673,340</b>	<b>745,879</b>	<b>5.9%</b>	<b>41,856</b>
<b>EMPLOYEE BENEFITS</b>								
01-0100-2-720000	INSURANCE	166,434	192,883	192,883	172,958	190,945	(1.0%)	(1,938)
01-0100-2-793000	EMPLOYER CONTRIBUTION IMRF	88,786	98,072	98,072	91,183	88,603	(9.7%)	(9,469)
01-0100-2-794000	EMP CONTRIBUTION FICA/MEDICARE	43,242	51,004	51,004	49,796	53,159	4.2%	2,155
<b>EMPLOYEE BENEFITS</b>		<b>298,462</b>	<b>341,959</b>	<b>341,959</b>	<b>313,937</b>	<b>332,707</b>	<b>(2.7%)</b>	<b>(9,252)</b>
<b>CONTRACTUAL</b>								
01-0100-3-705000	CONTRACTUAL SERVICES	18,869	20,000	20,000	2,093	20,000		
	PROFESSIONAL SERVICES				2,093	20,000		
	STRATEGIC PLAN/GOAL SETTING		20,000					
	GL # FOOTNOTE TOTAL		20,000		2,093	20,000		
01-0100-3-716000	VITAL RECORDS	119,722	105,000	105,000	105,000	110,000	4.8%	5,000
	\$88,000 - STATE CHARGES, \$12,000 - SUPPLIES (OFFSET BY REVENUE)		105,000		105,000	110,000		
01-0100-3-721000	INTERGOVMTAL RISK MGMT AGENCY	43,269	71,721	71,721	71,721	71,721		
	IRMA CONTRIBUTION		66,721		66,721	66,721		
	DEDUCTIBLE		5,000		5,000	5,000		
	GL # FOOTNOTE TOTAL		71,721		71,721	71,721		
01-0100-3-725000	AUDIT SERVICES	45,540	49,200	49,200	47,380	52,200	6.1%	3,000
	ACTUARY FEES		13,720		11,900	13,720		
	AUDIT FEES		35,480		35,480	38,480		
	GL # FOOTNOTE TOTAL		49,200		47,380	52,200		
01-0100-3-728000	TECHNICAL SERVICES	1,867	1,000	1,000	2,000	2,500	150.0%	1,500
	MISCELLANEOUS SERVICES		1,000		2,000	2,500		
01-0100-3-745000	SEC 125 ADMINISTRATIVE FEES	5,668	6,000	6,000	6,000	6,000		
01-0100-3-746000	EMPLOYEE PROGRAMS	10,547	15,000	20,000	20,000	20,000	33.3%	5,000
	ANNUAL FITNESS EQUIPMENT REPLACEMENT					5,000		
	BUDGET AMENDMENT FITNESS EQUIPMENT				5,000			
	EMPLOYEE RECOGNITION		1,000		1,000	1,000		
	MISCELLANEOUS		4,000		4,000	4,000		
	WELLNESS INCENTIVES		8,500		8,500	8,500		
	EMPLOYEE TRAINING		1,500		1,500	1,500		
	GL # FOOTNOTE TOTAL		15,000		20,000	20,000		
<b>CONTRACTUAL</b>		<b>245,482</b>	<b>267,921</b>	<b>272,921</b>	<b>254,194</b>	<b>282,421</b>	<b>5.4%</b>	<b>14,500</b>
<b>UTILITIES</b>								
01-0100-4-710000	TELEPHONE	12,775	14,000	14,000	14,000	14,000		
<b>UTILITIES</b>		<b>12,775</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>		
<b>COMMODITIES</b>								
01-0100-5-722000	POSTAGE	15,483	16,900	16,900	16,900	17,400	3.0%	500
	MAILING 4 ISSUES OF VILLAGE VIEWS		7,000		7,000	7,000		
	GENERAL POSTAGE		7,500		7,500	8,000		
	POSTAGE METER RENTAL		2,400		2,400	2,400		
	GL # FOOTNOTE TOTAL		16,900		16,900	17,400		
01-0100-5-723000	OFFICE SUPPLIES	7,234	12,000	12,000	12,000	12,000		
	OFFICE SUPPLIES		12,000		12,000	12,000		
01-0100-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	4,542	7,525	7,525	6,275	7,525		
	MISCELLANEOUS		600		600	600		
	BUDGET APPLICATION		425		425	425		
	DUES		4,000		4,000	4,000		
	TRAVEL AND CONFERENCES		2,500		1,250	2,500		
	GL # FOOTNOTE TOTAL		7,525		6,275	7,525		
01-0100-5-736000	CREDIT CARD FEES	2,657	7,000	7,000	3,500	7,000		
01-0100-5-743000	PUBLICATION	7,841	9,500	9,500	9,500	9,500		
	MISCELLANEOUS		2,000		2,000	2,000		
	LEGAL NOTICES		2,500		2,500	2,500		
	VILLAGE CODE UPDATES		5,000		5,000	5,000		
	GL # FOOTNOTE TOTAL		9,500		9,500	9,500		
01-0100-5-744000	PRINTING	11,971	12,500	12,500	12,500	13,500	8.0%	1,000
	VILLAGE VIEWS-4 ISSUES		10,500		10,500	11,500		
	MISC PRINTING		2,000		2,000	2,000		
	GL # FOOTNOTE TOTAL		12,500		12,500	13,500		
01-0100-5-799000	MISCELLANEOUS	8,402	30,651	30,651	30,651	32,000	4.4%	1,349
	RECRUITMENT		1,000		1,000	1,000		
	CONTINGENCY		28,651		28,651	30,000		
	MISCELLANEOUS EXPENSES		1,000		1,000	1,000		
	GL # FOOTNOTE TOTAL		30,651		30,651	32,000		
<b>COMMODITIES</b>		<b>58,130</b>	<b>96,076</b>	<b>96,076</b>	<b>91,326</b>	<b>98,925</b>	<b>3.0%</b>	<b>2,849</b>
<b>CAPITAL</b>								
01-0100-6-790000	CAPITAL OUTLAY		2,000	2,000	2,048	2,000		
	SECURITY IMPROVEMENTS		2,000		2,048	2,000		
<b>CAPITAL</b>			<b>2,000</b>	<b>2,000</b>	<b>2,048</b>	<b>2,000</b>		



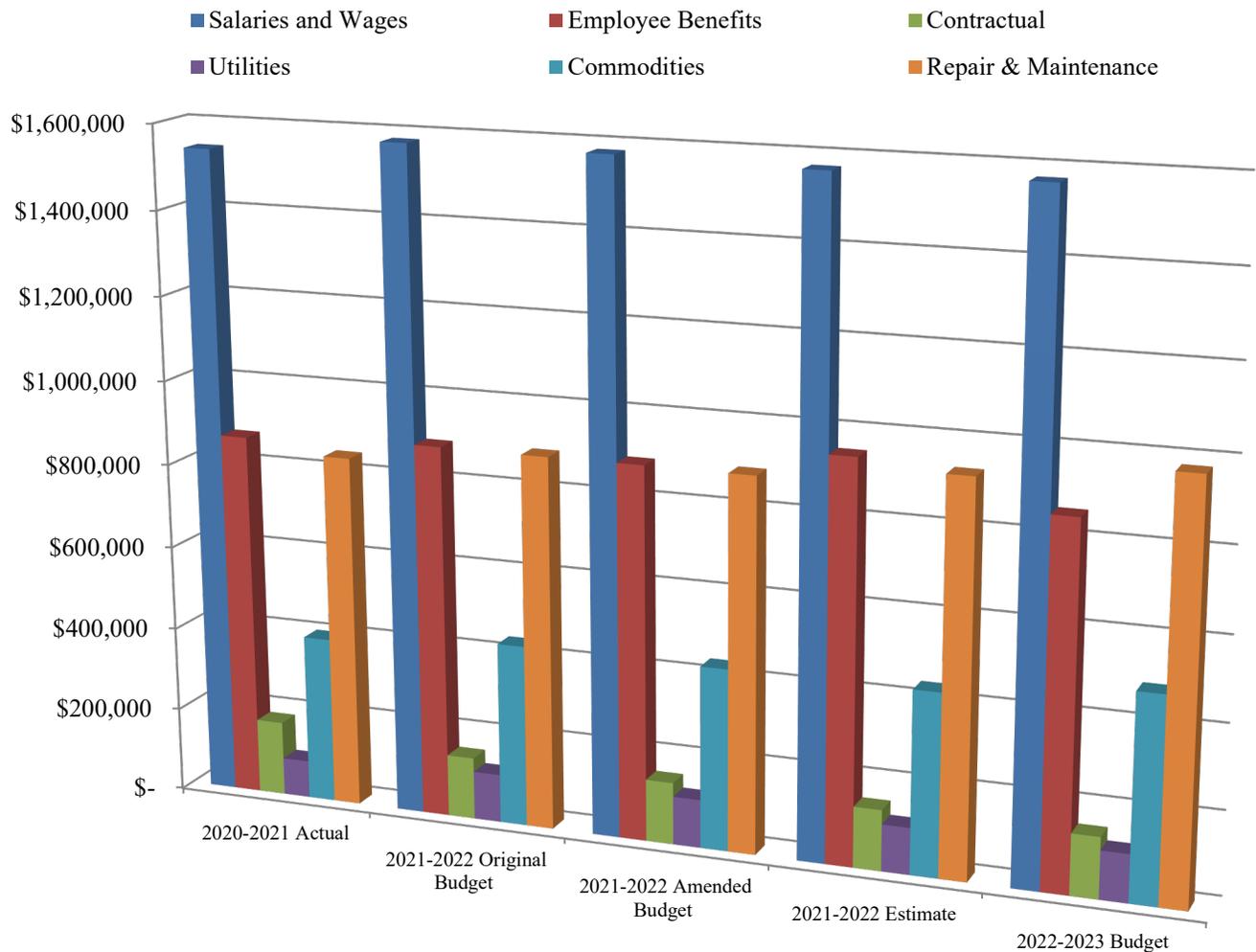
GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>REPAIRS &amp; MAINTENANCE</b>								
01-0100-7-713000	MAINTENANCE - COPY MACHINE	6,541	6,000	6,000	6,000	6,000		
01-0100-7-715000	MAINT - OTHER EQUIPMENT	369	1,000	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		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>6,910</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>		
<b>TRANSFERS</b>								
01-0100-8-789000	TECHNOLOGY EQUIP. & REPLACE	6,953	7,301	7,301	7,301	7,520	3.0%	219
	TERF USER CHARGES (INCLUDES GIS)		7,301		7,301	7,520		
<b>TRANSFERS</b>		<b>6,953</b>	<b>7,301</b>	<b>7,301</b>	<b>7,301</b>	<b>7,520</b>	<b>3.0%</b>	<b>219</b>
<b>Totals for DEPT 0100 - ADMINISTRATION/FINANCE</b>		<b>1,221,585</b>	<b>1,440,280</b>	<b>1,445,280</b>	<b>1,363,146</b>	<b>1,490,452</b>	<b>3.5%</b>	<b>50,172</b>

# BUDGET DETAIL

## GENERAL FUND, PUBLIC WORKS & PARKS

Public Works & Parks	Actual 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
Salaries and Wages	\$ 1,540,514	\$ 1,578,652	\$ 1,578,652	\$ 1,569,174	\$ 1,570,089	-0.5%	0.1%
Employee Benefits	\$ 869,614	\$ 888,298	\$ 888,298	\$ 949,237	\$ 859,774	-3.2%	-9.4%
Contractual	\$ 178,027	\$ 148,190	\$ 148,190	\$ 145,407	\$ 145,950	-1.5%	0.4%
Utilities	\$ 89,415	\$ 115,350	\$ 115,350	\$ 111,815	\$ 114,975	-0.3%	2.8%
Commodities	\$ 398,394	\$ 434,260	\$ 434,260	\$ 435,368	\$ 487,237	12.2%	11.9%
Repair & Maintenance	\$ 841,554	\$ 887,504	\$ 887,504	\$ 928,874	\$ 977,285	10.1%	5.2%
<b>Total Operating Expense</b>	<b>\$ 3,917,518</b>	<b>\$ 4,052,254</b>	<b>\$ 4,052,254</b>	<b>\$ 4,139,875</b>	<b>\$ 4,155,310</b>	<b>2.5%</b>	<b>0.4%</b>
<b>Total Department</b>	<b>\$ 3,917,518</b>	<b>\$ 4,052,254</b>	<b>\$ 4,052,254</b>	<b>\$ 4,139,875</b>	<b>\$ 4,155,310</b>	<b>2.5%</b>	<b>0.4%</b>

### Public Works & Parks





GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>DEPT 0201 - ENGINEERING</b>								
<b>SALARIES &amp; WAGES</b>								
01-0201-1-701000	SALARIES - FULL TIME	305,430	315,720	315,720	315,348	347,815	10.2%	32,095
<b>SALARIES &amp; WAGES</b>		<b>305,430</b>	<b>315,720</b>	<b>315,720</b>	<b>315,348</b>	<b>347,815</b>	<b>10.2%</b>	<b>32,095</b>
<b>EMPLOYEE BENEFITS</b>								
01-0201-2-720000	INSURANCE	88,562	94,612	94,612	94,223	110,136	16.4%	15,524
01-0201-2-793000	EMPLOYER CONTRIBUTION IMRF	44,680	43,768	43,768	43,768	38,449	(12.2%)	(5,319)
01-0201-2-794000	EMP CONTRIBUTION FICA/MEDICARE	22,008	24,153	24,153	24,126	26,608	10.2%	2,455
<b>EMPLOYEE BENEFITS</b>		<b>155,250</b>	<b>162,533</b>	<b>162,533</b>	<b>162,117</b>	<b>175,193</b>	<b>7.8%</b>	<b>12,660</b>
<b>CONTRACTUAL</b>								
01-0201-3-728000	TECHNICAL SERVICES	26,333	30,415	30,415	30,415	30,445	0.1%	30
	COUNTY RECORDING FEES		100		100	100		
	AUTOCAD LICENSE (SPLIT WITH STREETS, SEWER, WATER)		125		125	125		
	BLUEPRINT REPRODUCTION		50		50	50		
	ORDERING DOCUMENTS FROM RECORDERS OFFICE		25		25	25		
	ENGINEERING PLAN REVIEW SERVICES		30,000		30,000	30,000		
	ANNUAL AUDIOLOGY TESTING (5 STAFF)		115		115	145		
	GL # FOOTNOTE TOTAL		30,415		30,415	30,445		
<b>CONTRACTUAL</b>		<b>26,333</b>	<b>30,415</b>	<b>30,415</b>	<b>30,415</b>	<b>30,445</b>	<b>0.1%</b>	<b>30</b>
<b>UTILITIES</b>								
01-0201-4-710000	TELEPHONE	1,825	1,400	1,400	1,400	1,400		
<b>UTILITIES</b>		<b>1,825</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>		
<b>COMMODITIES</b>								
01-0201-5-706000	MATERIALS AND SUPPLIES	699	2,300	2,300	2,300	2,450	6.5%	150
	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 (5 ENG STAFF)		250		250	400		
	PLOTTER & XEROX PAPER		300		300	300		
	GL # FOOTNOTE TOTAL		2,300		2,300	2,450		
01-0201-5-723000	OFFICE SUPPLIES	2,810	5,150	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	4,040	4,790	4,790	4,790	5,690	18.8%	900
	ASSOCIATION OF STATE FLOODPLAIN MANAGERS (DPW)		40		40	40		
	APWA, IAMMA, ILCMA, DUES		600		600	900		
	APWA, IAMMA, ILCMA MTGS		1,250		1,250	1,500		
	PROFESSIONAL DEVELOPMENT		2,500		2,500	2,850		
	TARGET SOLUTIONS TRAINING		400		400	400		
	GL # FOOTNOTE TOTAL		4,790		4,790	5,690		
<b>COMMODITIES</b>		<b>7,549</b>	<b>12,240</b>	<b>12,240</b>	<b>12,240</b>	<b>13,290</b>	<b>8.6%</b>	<b>1,050</b>
<b>REPAIRS &amp; MAINTENANCE</b>								
01-0201-7-714000	MAINT MOTOR VEHICLE FEES	1,568	1,599	1,599	1,599	1,647	3.0%	48
<b>REPAIRS &amp; MAINTENANCE</b>		<b>1,568</b>	<b>1,599</b>	<b>1,599</b>	<b>1,599</b>	<b>1,647</b>	<b>3.0%</b>	<b>48</b>
<b>Totals for DEPT 0201 - ENGINEERING</b>		<b>497,955</b>	<b>523,907</b>	<b>523,907</b>	<b>523,119</b>	<b>569,790</b>	<b>8.8%</b>	<b>45,883</b>



GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>Dept 0203 - STREETS</b>								
<b>SALARIES &amp; WAGES</b>								
01-0203-1-701000	SALARIES - ADMINISTRATION	116,637	119,646	119,646	119,286	123,682	3.4%	4,036
01-0203-1-702000	SALARIES - CLERICAL	14,590	15,178	15,178	15,062	15,869	4.6%	691
01-0203-1-704000	SALARIES - MAINTENANCE	326,219	350,046	350,046	350,046	339,694	(3.0%)	(10,352)
<b>SALARIES &amp; WAGES</b>		<b>457,446</b>	<b>484,870</b>	<b>484,870</b>	<b>484,394</b>	<b>479,245</b>	<b>(1.2%)</b>	<b>(5,625)</b>
<b>EMPLOYEE BENEFITS</b>								
01-0203-2-720000	INSURANCE	250,903	256,494	256,494	256,494	235,597	(8.1%)	(20,897)
01-0203-2-793000	EMPLOYER CONTRIBUTION IMRF	69,011	69,341	69,341	69,341	59,062	(14.8%)	(10,279)
01-0203-2-794000	EMP CONTRIBUTION FICA/MEDICARE	34,150	36,688	36,688	36,688	36,253	(1.2%)	(435)
<b>EMPLOYEE BENEFITS</b>		<b>354,064</b>	<b>362,523</b>	<b>362,523</b>	<b>362,523</b>	<b>330,912</b>	<b>(8.7%)</b>	<b>(31,611)</b>
<b>CONTRACTUAL</b>								
01-0203-3-721000	INTERGOVMTAL RISK MGMT AGENCY	98,217	43,032	43,032	43,032	43,032		
01-0203-3-728000	TECHNICAL SERVICES	1,548	1,305	1,305	1,305	1,305		
	FMCSA QUERY PACKAGE		20		20	20		
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		60		60	60		
	AUTOCAD LICENSE (SPLIT WITH WATER, SEWER, ENG)		125		125	125		
	CDL DRUG & ALCOHOL TESTING FEES AND MEDICAL EXAMS		900		900	900		
	ANNUAL AUDIOGRAM TESTING		200		200	200		
	GL # FOOTNOTE TOTAL		1,305		1,305	1,305		
01-0203-3-742000	COPY MACHINE LEASE	1,298	2,000	2,000	2,000	2,000		
<b>CONTRACTUAL</b>		<b>101,063</b>	<b>46,337</b>	<b>46,337</b>	<b>46,337</b>	<b>46,337</b>		
<b>UTILITIES</b>								
01-0203-4-707000	STREETLIGHT ENERGY	84,484	110,000	110,000	107,000	110,000		
	RATE 23 (\$4,100/MONTH)		59,500		58,000	59,500		
	RATE 25 (\$4,500/MONTH)		50,500		49,000	50,500		
	GL # FOOTNOTE TOTAL		110,000		107,000	110,000		
<b>UTILITIES</b>		<b>84,484</b>	<b>110,000</b>	<b>110,000</b>	<b>107,000</b>	<b>110,000</b>		
<b>COMMODITIES</b>								
01-0203-5-706000	MATERIALS AND SUPPLIES	12,971	14,250	14,250	15,250	20,085	40.9%	5,835
	SIGN SHOP TABLE - SHARED WITH HOTEL/MOTEL AND COMMUTER PARKING					5,835		
	CLEANERS, SOAPS, DEGREASERS, FACILITY SUPPLIES		2,000		2,000	2,000		
	MISC. HARDWARE STOCK ITEMS, LUMBER, TOOLS		10,000		11,000	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		15,250	20,085		
01-0203-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	5,630	9,030	9,030	9,030	9,206	1.9%	176
	ISPI FALL 2022 JUAREZ - SPLIT WITH SEWER AND WATER		435		435	435		
	ISPI FALL 2022 TOLL - SPLIT WITH SEWER AND WATER		435			435		
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)		1,200			1,200		
	TRAINING, SEMINARS, CONTINUING EDUCATION COURSES, DUES		500		2,135	500		
	APWA MEETINGS		500		500	500		
	DES PLAINES RIVER WATERSHED WORKGROUP (SPLIT W/ WWTP)		5,320		5,320	5,496		
	TARGET SOLUTIONS ONLINE TRAINING		640		640	640		
	GL # FOOTNOTE TOTAL		9,030		9,030	9,206		
01-0203-5-752000	UNIFORMS	3,700	5,000	5,000	5,000	5,500	10.0%	500
	UNIFORMS (7)		2,575		2,575	2,575		
	PROTECTIVE CLOTHING		1,500		1,500	2,000		
	T-SHIRTS & POLOS		700		700	700		
	SAFETY GLASSES		225		225	225		
	GL # FOOTNOTE TOTAL		5,000		5,000	5,500		
01-0203-5-799000	MISCELLANEOUS	320	500	500	500	500		
	MISCELLANEOUS		500		500	500		
<b>COMMODITIES</b>		<b>22,621</b>	<b>28,780</b>	<b>28,780</b>	<b>29,780</b>	<b>35,291</b>	<b>22.6%</b>	<b>6,511</b>
<b>REPAIRS &amp; MAINTENANCE</b>								
01-0203-7-708000	STREETLIGHT MAINTENANCE	119,156	125,000	125,000	165,000	125,000		
	STREETLIGHT MAINTENANCE BY CONTRACTOR		108,400		148,400	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		125,000		165,000	125,000		



GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
01-0203-7-712000	MAINTENANCE BUILDINGS	13,262	14,525	14,525	16,525	14,525		
	HVAC MAINTENANCE		2,000		2,000	2,000		
	JANITORIAL SERVICE		6,200		8,200	6,200		
	FIRE SUPPRESSION/ALARM SYSTEM TESTING & MAINTENANCE		2,000		2,000	2,000		
	FIRE ALARM RADIO FEES		325		325	325		
	MISC. IMPROVEMENTS AT 600 NORTH AVENUE		4,000		4,000	4,000		
	GL # FOOTNOTE TOTAL		14,525		16,525	14,525		
01-0203-7-713000	MAINTENANCE ROADWAY MEDIANS	51,003	49,164	49,164	49,164	52,782	7.4%	3,618
	ST. MARY'S ROAD DELINEATOR REPAIRS		1,500		1,500	1,500		
	LANDSCAPE AND MOWING CONTRACTUAL - 29 SITES		47,664		47,664	51,282		
	GL # FOOTNOTE TOTAL		49,164		49,164	52,782		
01-0203-7-714000	MAINTENANCE VEHICLES	155,124	158,227	158,227	158,227	162,974	3.0%	4,747
01-0203-7-715000	MAINTENANCE OTHER EQUIPMENT	430	1,000	1,000	1,000	1,000		
	MAINTENANCE OF NON-VEHICULAR MOTORIZED OR ELECTRICAL EQUIPMENT (IE. SAWS, PUMPS, COMPRESSORS, GENERATOR, LAWN MOWERS)		1,000		1,000	1,000		
01-0203-7-716000	MAINTENANCE STREETS AND ALLEYS	18,522	39,500	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	19,676	20,000	20,000	20,000	20,000		
	MATERIALS		15,000		20,000	20,000		
	SAWCUT/GRINDING		5,000					
	GL # FOOTNOTE TOTAL		20,000		20,000	20,000		
01-0203-7-719000	MAINTENANCE SIGNS	10,045	10,000	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		
01-0203-7-731000	TRAFFIC SIGNAL MAINTENANCE	45,995	66,000	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 REIMBURSEMENT TO VH FOR IL 21 AT N. HOLLISTER AND S. ARTAIUS PKWY (50%)		11,000		11,000	11,000		
	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		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>433,213</b>	<b>483,416</b>	<b>483,416</b>	<b>525,416</b>	<b>491,781</b>	<b>1.7%</b>	<b>8,365</b>
<b>Totals for DEPT 0203 - STREETS</b>		<b>1,452,891</b>	<b>1,515,926</b>	<b>1,515,926</b>	<b>1,555,450</b>	<b>1,493,566</b>	<b>(1.5%)</b>	<b>(22,360)</b>



GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>DEPT 0204 - SNOW REMOVAL AND ICE CONTROL</b>								
<b>SALARIES &amp; WAGES</b>								
01-0204-1-701000	SALARIES - ADMINISTRATION	24,643	25,423	25,423	25,293	26,302	3.5%	879
01-0204-1-704000	SALARIES - MAINTENANCE	153,785	139,703	139,703	139,703	137,049	(1.9%)	(2,654)
<b>SALARIES &amp; WAGES</b>		<b>178,428</b>	<b>165,126</b>	<b>165,126</b>	<b>164,996</b>	<b>163,351</b>	<b>(1.1%)</b>	<b>(1,775)</b>
<b>EMPLOYEE BENEFITS</b>								
01-0204-2-793000	EMPLOYER CONTRIBUTION IMRF	26,626	23,861	23,861	23,861	20,223	(15.2%)	(3,638)
01-0204-2-794000	EMP CONTRIBUTION FICA/MEDICARE	13,571	12,632	12,632	12,632	12,496	(1.1%)	(136)
<b>EMPLOYEE BENEFITS</b>		<b>40,197</b>	<b>36,493</b>	<b>36,493</b>	<b>36,493</b>	<b>32,719</b>	<b>(10.3%)</b>	<b>(3,774)</b>
<b>CONTRACTUAL</b>								
01-0204-3-721000	INTERGOVMTAL RISK MGMT AGENCY	5,618	9,563	9,563	9,563	9,563		
01-0204-3-728000	CONTRACTUAL SERVICES	1,740	1,750	1,750	2,100	2,100	20.0%	350
<b>CONTRACTUAL</b>		<b>7,358</b>	<b>11,313</b>	<b>11,313</b>	<b>11,663</b>	<b>11,663</b>	<b>3.1%</b>	<b>350</b>
<b>COMMODITIES</b>								
01-0204-5-706000	MATERIALS AND SUPPLIES	209,679	181,500	181,500	181,500	190,575	5.0%	9,075
	SALT		174,000		174,000	182,700		
	CALCIUM CHLORIDE DE-ICER		7,500		7,500	7,875		
	GL # FOOTNOTE TOTAL		181,500		181,500	190,575		
01-0204-5-799000	MISCELLANEOUS	2,101	1,500	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		
<b>COMMODITIES</b>		<b>211,780</b>	<b>183,000</b>	<b>183,000</b>	<b>183,000</b>	<b>192,075</b>	<b>5.0%</b>	<b>9,075</b>
<b>REPAIRS &amp; MAINTENANCE</b>								
01-0204-7-715000	MAINTENANCE OTHER EQUIPMENT	2,442	2,000	2,000	2,000	2,000		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>2,442</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>		
<b>Totals for DEPT 0204 - SNOW REMOVAL AND ICE CONTROL</b>		<b>440,205</b>	<b>397,932</b>	<b>397,932</b>	<b>398,152</b>	<b>401,808</b>	<b>1.0%</b>	<b>3,876</b>



2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    BUDGET    BUDGET    % CHANGE    % CHANGE    % CHANGE

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY BUDGET	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>Dept 0205 - REFUSE &amp; RECYCLING</b>								
<b>SALARIES &amp; WAGES</b>								
01-0205-1-704000	SALARIES MAINTENANCE	27,333	28,666	28,666	28,666	29,055	1.4%	389
<b>SALARIES &amp; WAGES</b>		<b>27,333</b>	<b>28,666</b>	<b>28,666</b>	<b>28,666</b>	<b>29,055</b>	<b>1.4%</b>	<b>389</b>
<b>EMPLOYEE BENEFITS</b>								
01-0205-2-720000	INSURANCE	27,955	29,071	29,071	29,071	29,354	1.0%	283
01-0205-2-793000	ILLINOIS MUNICIPAL RETIREMENT	4,396	4,142	4,142	4,142	3,597	(13.2%)	(545)
01-0205-2-794000	FICA	2,220	2,193	2,193	2,193	2,223	1.4%	30
<b>EMPLOYEE BENEFITS</b>		<b>34,571</b>	<b>35,406</b>	<b>35,406</b>	<b>35,406</b>	<b>35,174</b>	<b>(0.7%)</b>	<b>(232)</b>
<b>CONTRACTUAL</b>								
01-0205-3-724000	DISPOSAL	7,710	12,000	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	9,500		
	SWALCO FEE		9,500		9,500	9,500		
<b>CONTRACTUAL</b>		<b>17,136</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>		
<b>COMMODITIES</b>								
01-0205-5-706000	MATERIALS & SUPPLIES	7,735	11,200	11,200	11,200	10,000	(10.7%)	(1,200)
	COMMERCIAL COMPOSTING AND RECYCLING							
	OUTREACH		7,500		7,500	7,500		
	SWEEPER BRUSHES (MOVED TO SW FUND IN FY 2022-2023)		1,200		1,200			
	SUSTAIN LIBERTYVILLE COMMISSION		2,500		2,500	2,500		
	GL # FOOTNOTE TOTAL		11,200		11,200	10,000		
<b>COMMODITIES</b>		<b>7,735</b>	<b>11,200</b>	<b>11,200</b>	<b>11,200</b>	<b>10,000</b>	<b>(10.7%)</b>	<b>(1,200)</b>
<b>REPAIRS &amp; MAINTENANCE</b>								
01-0205-7-714000	MAINTENANCE VEHICLES	2,816	2,872	2,872	2,872	2,958	3.0%	86
<b>REPAIRS &amp; MAINTENANCE</b>		<b>2,816</b>	<b>2,872</b>	<b>2,872</b>	<b>2,872</b>	<b>2,958</b>	<b>3.0%</b>	<b>86</b>
<b>Totals for DEPT 0205 - REFUSE &amp; RECYCLING</b>		<b>89,591</b>	<b>99,644</b>	<b>99,644</b>	<b>99,644</b>	<b>98,687</b>	<b>(1.0%)</b>	<b>(957)</b>



2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    AMT CHANGE

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY BUDGET	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>DEPT 0701 - PARKS</b>								
<b>SALARIES &amp; WAGES</b>								
01-0701-1-701000	SALARIES - FULL TIME	566,153	569,270	569,270	569,270	540,623	(5.0%)	(28,647)
01-0701-1-702000	SALARIES - PART TIME	5,724	15,000	15,000	6,500	10,000	(33.3%)	(5,000)
<b>SALARIES &amp; WAGES</b>		<b>571,877</b>	<b>584,270</b>	<b>584,270</b>	<b>575,770</b>	<b>550,623</b>	<b>(5.8%)</b>	<b>(33,647)</b>
<b>EMPLOYEE BENEFITS</b>								
01-0701-2-720000	INSURANCE	157,792	164,387	164,387	164,387	176,724	7.5%	12,337
01-0701-2-740000	SICK LEAVE BUYBACK				58,325			
01-0701-2-747000	UNEMPLOYMENT BENEFITS				3,030			
01-0701-2-793000	EMPLOYER CONTRIBUTION IMRF	85,413	82,259	82,259	82,259	66,929	(18.6%)	(15,330)
01-0701-2-794000	EMP CONTRIBUTION FICA/MEDICARE	42,327	44,697	44,697	44,697	42,123	(5.8%)	(2,574)
<b>EMPLOYEE BENEFITS</b>		<b>285,532</b>	<b>291,343</b>	<b>291,343</b>	<b>352,698</b>	<b>285,776</b>	<b>(1.9%)</b>	<b>(5,567)</b>
<b>CONTRACTUAL</b>								
01-0701-3-705000	CONTRACTUAL SERVICES	8,217	8,120	8,120	4,987	5,500	(32.3%)	(2,620)
	STRIP, SEAL AND WAX FLOORS					1,000		
	CUSTODIAL SERVICES		8,120		4,987	4,500		
	GL # FOOTNOTE TOTAL		8,120		4,987	5,500		
01-0701-3-721000	INTERGOVMTAL RISK MGMT AGENCY	17,920	30,505	30,505	30,505	30,505		
<b>CONTRACTUAL</b>		<b>26,137</b>	<b>38,625</b>	<b>38,625</b>	<b>35,492</b>	<b>36,005</b>	<b>(6.8%)</b>	<b>(2,620)</b>
<b>UTILITIES</b>								
01-0701-4-708000	ELECTRICITY	1,499	2,250	2,250	1,495	1,550	(31.1%)	(700)
	VILLAGE SIGNS-ENTRY		600		540	550		
	NICHOLAS DOWDEN PARK		450		270	300		
	COOK PARK		1,200		685	700		
	GL # FOOTNOTE TOTAL		2,250		1,495	1,550		
01-0701-4-710000	TELEPHONE	1,607	1,700	1,700	1,920	2,025	19.1%	325
<b>UTILITIES</b>		<b>3,106</b>	<b>3,950</b>	<b>3,950</b>	<b>3,415</b>	<b>3,575</b>	<b>(9.5%)</b>	<b>(375)</b>
<b>COMMODITIES</b>								
01-0701-5-706000	MATERIALS AND SUPPLIES	12,002	12,625	12,625	12,625	12,625		
	SHOP/HARDWARE SUPPLIES		3,000		3,000	3,000		
	PLAYGROUND EQUIPMENT REPAIR		2,000		2,000	2,000		
	SIGNS - MADE AND PAINTING		900		900	900		
	MAINTENANCE VEHICLE TOOLS		250		250	250		
	LANDSCAPE TOOLS		250		250	250		
	MECHANICS TOOLS		300		300	300		
	SHOP TOOLS		350		350	350		
	VANDALISM REPAIR		400		400	500		
	PAINT SUPPLIES		900		900	900		
	TREE CLIMBING TOOLS		500		500	400		
	MISCELLANEOUS REPAIRS		2,175		2,175	2,175		
	ICE RINK LINER		100		100	100		
	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	344	500	500	750	500		
01-0701-5-723000	OFFICE SUPPLIES	498	1,000	1,000	1,000	1,000		
	OFFICE SUPPLIES		500		700	700		
	POSTAGE (TREE PLANTING, ETC.)		500		300	300		
	GL # FOOTNOTE TOTAL		1,000		1,000	1,000		
01-0701-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,442	3,310	3,310	2,875	6,670	101.5%	3,360
	ILLINOIS ARBORIST ASSOCIATION					3,500		
	PETTY CASH REIMBURSEMENT		100		100	100		
	TREE WORKER SAFETY TRAINING		300		300	300		
	ARBORIST CERTIFICATION (EVERY 3 YRS.) (NEXT IN 2022)		200		200	200		
	ARBORIST SEMINARS		600		645	700		
	ARBOR DAY MEMBERSHIP		15		15	15		
	TREE CITY MEMBERSHIP		15		15	15		
	INTL SOCIETY OF ARBORICULTURE ASSOC DUES		200		200	200		
	CDL LICENSE RENEWAL		240		240	120		
	FIRST AID/SAFETY TRAINING		100		50	100		
	PESTICIDE LICENSE (DUE EVERY 3 YEARS)		180		500	60		
	MISCELLANEOUS TRAINING/SEMINARS		800		50	800		
	TARGET SOLUTIONS ONLINE TRAINING		560		560	560		
	GL # FOOTNOTE TOTAL		3,310		2,875	6,670		
01-0701-5-728000	TREE SURGERY AND SPRAYING	53,324	123,000	123,000	123,000	132,950	8.1%	9,950
	ADLER WOODS BUCKTHORN TREATMENT		3,000		3,000	3,000		
	MISC HAZARDOUS PRUNING AND REMOVALS		20,000		20,000	20,000		
	MISCELLANEOUS REMOVAL		30,000		30,000	30,000		
	ANNUAL TREE TRIMMING		70,000		70,000	79,950		
	GL # FOOTNOTE TOTAL		123,000		123,000	132,950		



GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	% CHANGE	REQUESTED AMT CHANGE	
01-0701-5-729000	NURSERY STOCK AND TREES	74,560	52,000	52,000	52,000	62,000	19.2%	10,000
	REPLACE TREES ON BUTTERFIELD ROAD ROW		3,000		3,000	2,000		
	REPLACE TREES ON RTE 21		1,500		1,500	1,500		
	PARK AND VILLAGE SITE TREE PLANTING		2,000		2,000	1,000		
	TREE CITY PLANTING		500		500	500		
	TREE PROGRAM		45,000		45,000	57,000		
	GL # FOOTNOTE TOTAL		52,000		52,000	62,000		
01-0701-5-730000	EQUIPMENT RENTAL	1,208	250	250	250	250		
01-0701-5-752000	UNIFORMS	4,798	5,265	5,265	5,265	7,000	33.0%	1,735
	BOOTS (6 EE @ \$300 EA)		1,800		1,800	1,800		
	UNIFORM SERVICE		1,260		1,260	1,400		
	SUMMER STAFF SHIRTS		200		200	200		
	RUBBER BOOTS		125		125	120		
	RAIN GEAR		200		200	400		
	CARHART JACKETS		300		300	450		
	SAFETY GLASSES/GEAR		200		200	950		
	SUPT SHIRTS		80		80	100		
	REPLACE SHIRTS OR PANTS		200		200	480		
	FT STAFF T-SHIRTS		400		400	500		
	FT STAFF PPE		500		500	600		
	GL # FOOTNOTE TOTAL		5,265		5,265	7,000		
01-0701-5-799000	MISCELLANEOUS	533	1,090	1,090	1,383	13,586	1,146.4%	12,496
	MILWAUKEE AVENUE BANNER INSTALLATION					12,500		
	FMCSA QUERY PACKAGE		13		13	13		
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES -							
	MTA		38		38	38		
	IPASS		45		45	45		
	RANDOM DRUG SCREEN (CDL DRIVERS)		385		375	380		
	ANNUAL/BASELINE AUDIOGRAMS		135		135	135		
	MEALS: OVERTIME		475		777	475		
	GL # FOOTNOTE TOTAL		1,091		1,383	13,586		
<b>COMMODITIES</b>		<b>148,709</b>	<b>199,040</b>	<b>199,040</b>	<b>199,148</b>	<b>236,581</b>	<b>18.9%</b>	<b>37,541</b>
<b>REPAIRS &amp; MAINTENANCE</b>								
01-0701-7-712000	MAINTENANCE BUILDING	14,000	14,000	14,000	14,000	14,800	5.7%	800
	LOCKS AND HARDWARE		150		150	500		
	WINDOWS		100		100	150		
	HVAC REPAIRS AND SERVICE		3,500		3,500	3,000		
	CHEMICAL CLEANERS		500		500	600		
	GARAGE DOOR SERVICE		1,000		1,000	1,000		
	PLUMBING SUPPLIES		1,000		1,000	800		
	ELECTRICAL		150		150	300		
	CARPENTRY		200		200	300		
	LIGHTS & FIXTURES		250		250	300		
	PAINT		500		500	500		
	HARDWARE SUPPLIES		1,000		1,000	1,000		
	LUMBER		200		200	300		
	MISC REPAIRS		450		450	500		
	FIRE ALARM & EXTINGUISHER INSPECTION		500		500	1,050		
	ROOF REPAIRS (ALL PARKS)		4,500		4,500	4,500		
	GL # FOOTNOTE TOTAL		14,000		14,000	14,800		
01-0701-7-713000	MAINTENANCE GROUNDS	284,507	277,230	277,230	276,600	354,748	28.0%	77,518
	TURF RESTORATION AFTER LIBERTYVILLE DAYS					10,000		
	LANDSCAPE & MOWING CONTRACTUAL - 23 SITES					220,698		
	REPLACEMENT PLANT MATERIAL ON RTE. 137					5,000		
	WATERING PLANTS ON RTE. 137 CONTRACTUAL					5,000		
	SHORELINE PLANT MAINTENANCE					20,500		
	COOK PARK MOWING		5,497		5,497			
	KEMPTON DRIVE & FLORSHEIM DRIVE		1,064		1,064			
	NORTH AVENUE - 544-600 BLOCK		1,613		1,613			
	ADLER MEMORIAL PARK		30,758		30,758			
	BLUEBERRY PARK & CUL-DE-SACS		3,716		3,716			
	BUTLER LAKE PARK		30,997		30,997			
	CANTERBURY PARK		15,787		15,787			
	CHARLES BROWN PARK		7,927		7,297			
	DUANE LASKA PARK		3,047		3,047			
	GILBERT STILES PARK		6,006		6,006			
	GREENTREE PARK		8,924		8,924			
	JOANN ECKMANN PARK		6,043		6,043			
	KENLOCH PARK		2,822		2,822			
	LIBERTYVILLE GOLF COURSE		13,791		13,791			
	NICHOLAS DOWDEN PARK		13,926		13,926			
	PARADISE PARK		4,408		4,408			
	PAUL NEAL PARK		7,193		7,193			
	RED TOP PARK		10,282		10,282			
	RIVERSIDE PARK		11,089		11,089			
	SUNRISE ROTARY PARK		4,942		4,942			
	TIMBER CREEK PARK		2,045		2,045			
	WALKING AND BIKING TRAILS		3,028		3,028			
	WILLIS OVERHOLSER PARK		8,725		8,725			
	GOLF COURSE POND MAINTENANCE		700		700			
	TOPSOIL/SAND/GRAVEL		600		600	700		



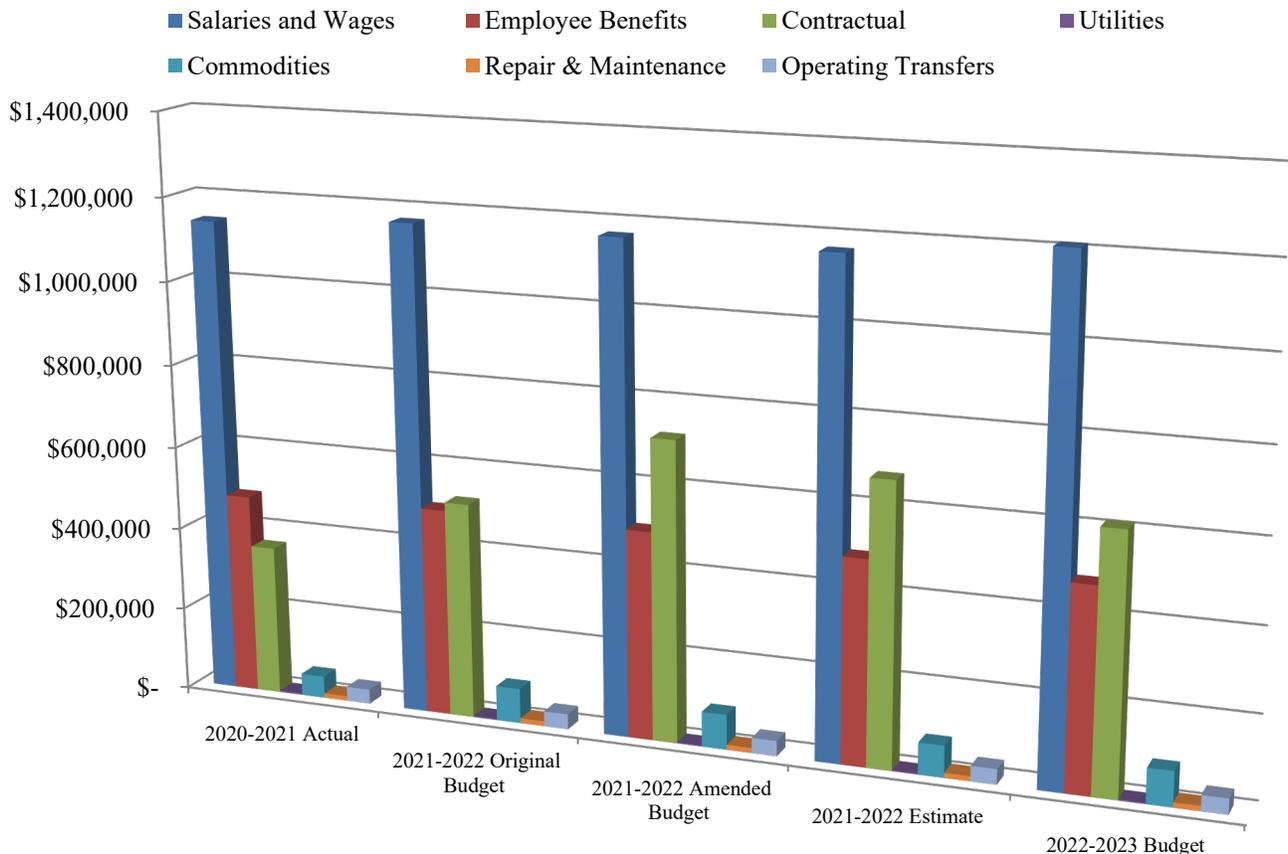
GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
	FLOWERS AND BULBS		700		700	700		
	FERTILIZER/WEED CONTROL BULK APPLICATION		600		600	600		
	PESTICIDES		400		400	400		
	SOD		500		500	500		
	BALL MIX		500		500	700		
	BALLFIELD DRYING MATERIALS		400		400	200		
	BALLFIELD LINING MATERIALS		50		50	50		
	FIELD PAINT		100		100	100		
	LANDSCAPE MULCH (4 LOADS)		250		250	250		
	GARDEN CLUB SUPPLIES		200		200	200		
	IRRIGATION SUPPLIES		600		600	600		
	CAN LINERS/MUTT MITTS		4,000		4,000	5,200		
	SALT		1,000		1,000	1,000		
	MISCELLANEOUS		9,000		9,000	1,000		
	PLAYGROUND MULCH		8,000		8,000	8,000		
	GRASS SEED		500		500	500		
	SIDEWALK PLOWING-CONTRACT		42,500		42,500	50,000		
	POND MAINTENANCE					19,850		
	BUTLER LAKE BEAVER CONTROL		3,000		3,000	3,000		
	GL # FOOTNOTE TOTAL		277,230		276,600	354,748		
01-0701-7-714000	MAINT MOTOR VEHICLE FEES	96,850	98,787	98,787	98,787	101,751	3.0%	2,964
01-0701-7-715000	MAINTENANCE OTHER EQUIPMENT	6,158	7,000	7,000	7,000	7,000		
	SERIES 100 - TRAILERS, RIDING MOWERS, PTO AND THREE-POINT EQUIPMENT		2,750		2,750	2,750		
	SERIES 200 - PUSH AND WALK		700		700	700		
	SERIES 300 - HANDHELD		700		700	700		
	SERIES 400 - PUMPS AND SPRAYERS		350		350	350		
	BREAKDOWNS/OUT OF SERVICE		2,000		2,000	2,000		
	CHAINSAW		500		500	500		
	GL # FOOTNOTE TOTAL		7,000		7,000	7,000		
01-0701-7-716000	MAINTENANCE ROADS/PARKING LOTS		500	500	500	500		
	ROAD PATCH		100		100	100		
	STRIPE PAINT		350		350	350		
	PARKING LOT SIGNAGE		50		50	50		
	GL # FOOTNOTE TOTAL		500		500	500		
01-0701-7-736000	MAINTENANCE-RADIOS		100	100	100	100		
	<b>REPAIRS &amp; MAINTENANCE</b>	<b>401,515</b>	<b>397,617</b>	<b>397,617</b>	<b>396,987</b>	<b>478,899</b>	<b>20.4%</b>	<b>81,282</b>
<b>Totals for DEPT 0701 - PARKS</b>		<b>1,436,876</b>	<b>1,514,845</b>	<b>1,514,845</b>	<b>1,563,510</b>	<b>1,591,459</b>	<b>5.1%</b>	<b>76,614</b>

# BUDGET DETAIL

## GENERAL FUND, COMMUNITY DEVELOPMENT

Community Development	Actual	Original Budget	Amended Budget	Estimate	Budget	% Change	% Change
	2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	A to D	C to D
		A	B	C	D		
Salaries and Wages	\$ 1,142,092	\$ 1,168,956	\$ 1,168,956	\$ 1,167,492	\$ 1,211,507	3.6%	3.8%
Employee Benefits	\$ 481,489	\$ 498,454	\$ 498,454	\$ 488,150	\$ 483,507	-3.0%	-1.0%
Contractual	\$ 360,306	\$ 518,474	\$ 718,474	\$ 674,024	\$ 613,784	18.4%	-8.9%
Utilities	\$ 3,650	\$ 2,920	\$ 2,920	\$ 2,750	\$ 2,750	-5.8%	0.0%
Commodities	\$ 53,115	\$ 84,180	\$ 84,180	\$ 76,061	\$ 84,230	0.1%	10.7%
Repair & Maintenance	\$ 11,062	\$ 12,091	\$ 12,091	\$ 12,091	\$ 12,390	2.5%	2.5%
Operating Transfers	\$ 34,763	\$ 36,501	\$ 36,501	\$ 36,501	\$ 37,596	3.0%	3.0%
<b>Total Operating Expense</b>	<b>\$ 2,086,477</b>	<b>\$ 2,321,576</b>	<b>\$ 2,521,576</b>	<b>\$ 2,457,069</b>	<b>\$ 2,445,764</b>	<b>5.3%</b>	<b>-0.5%</b>
<b>Total Department</b>	<b>\$ 2,086,477</b>	<b>\$ 2,321,576</b>	<b>\$ 2,521,576</b>	<b>\$ 2,457,069</b>	<b>\$ 2,445,764</b>	<b>5.3%</b>	<b>-0.5%</b>

### Community Development





GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>DEPT 0301 - PLANNING DIVISION</b>								
<b>SALARIES &amp; WAGES</b>								
01-0301-1-701000	SALARIES - ADMINISTRATIVE STAF	440,457	448,419	448,419	448,440	462,868	3.2%	14,449
<b>SALARIES &amp; WAGES</b>		<b>440,457</b>	<b>448,419</b>	<b>448,419</b>	<b>448,440</b>	<b>462,868</b>	<b>3.2%</b>	<b>14,449</b>
<b>EMPLOYEE BENEFITS</b>								
01-0301-2-720000	INSURANCE	83,022	87,750	87,750	84,647	91,633	4.4%	3,883
01-0301-2-793000	EMPLOYER CONTRIBUTION IMRF	65,692	63,964	63,964	63,198	56,576	(11.6%)	(7,388)
01-0301-2-794000	EMP CONTRIBUTION FICA/MEDICARE	29,729	31,607	31,607	30,752	32,684	3.4%	1,077
<b>EMPLOYEE BENEFITS</b>		<b>178,443</b>	<b>183,321</b>	<b>183,321</b>	<b>178,597</b>	<b>180,893</b>	<b>(1.3%)</b>	<b>(2,428)</b>
<b>CONTRACTUAL</b>								
01-0301-3-721000	INTERGOVMTAL RISK MGMT AGENCY	2,226	3,788	3,788	3,788	3,788		
01-0301-3-728000	CONSULTING SERVICES	7,357						
01-0301-3-742000	COPY MACHINE LEASE	2,814	4,910	4,910	4,710	4,910		
	PRINTING AND PHOTOCOPYING		700		500	700		
	JOINT COPIER LEASE		1,465		1,465	1,465		
	PLANNING COPIER LEASE		2,745		2,745	2,745		
	GL # FOOTNOTE TOTAL		4,910		4,710	4,910		
<b>CONTRACTUAL</b>		<b>12,397</b>	<b>8,698</b>	<b>8,698</b>	<b>8,498</b>	<b>8,698</b>		
<b>UTILITIES</b>								
01-0301-4-710000	TELEPHONE	1,825	1,020	1,020	1,250	1,250	22.5%	230
	TELEPHONE		1,020		1,250	1,250		
<b>UTILITIES</b>		<b>1,825</b>	<b>1,020</b>	<b>1,020</b>	<b>1,250</b>	<b>1,250</b>	<b>22.5%</b>	<b>230</b>
<b>COMMODITIES</b>								
01-0301-5-706000	MATERIALS AND SUPPLIES	4,963	4,250	4,250	4,100	4,250		
	MATERIALS AND SUPPLIES		4,250		4,100	4,250		
01-0301-5-722000	POSTAGE	1,470	1,500	1,500	1,300	1,500		
	POSTAGE		1,500		1,300	1,500		
01-0301-5-726000	TRAVEL, TRAIN, SUBSCRIPT, DUES	4,118	6,500	6,500	6,300	6,700	3.1%	200
	TARGET SOLUTIONS					200		
	AICP/APA MEMBERSHIP		2,700		2,600	2,700		
	PLANNING AND COMMISSION MEMBER LOCAL							
	TRAINING		500		200	500		
	AICP REQUIRED TRAINING		2,300		2,300	2,300		
	APA CONFERENCE		1,000		1,200	1,000		
	GL # FOOTNOTE TOTAL		6,500		6,300	6,700		
01-0301-5-799000	MISCELLANEOUS	150	350	350	325	350		
	MISCELLANEOUS		350		325	350		
<b>COMMODITIES</b>		<b>10,701</b>	<b>12,600</b>	<b>12,600</b>	<b>12,025</b>	<b>12,800</b>	<b>1.6%</b>	<b>200</b>
<b>TRANSFERS</b>								
01-0301-8-789000	TECHNOLOGY EQUIP. & REPLACE	34,763	36,501	36,501	36,501	37,596	3.0%	1,095
	TERF USER CHARGES (INCLUDES GIS)		36,501		36,501	37,596		
<b>TRANSFERS</b>		<b>34,763</b>	<b>36,501</b>	<b>36,501</b>	<b>36,501</b>	<b>37,596</b>	<b>3.0%</b>	<b>1,095</b>
<b>Totals for DEPT 0301 - PLANNING DIVISION</b>		<b>678,586</b>	<b>690,559</b>	<b>690,559</b>	<b>685,311</b>	<b>704,105</b>	<b>2.0%</b>	<b>13,546</b>



GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>DEPT 0302 - BUILDING SERVICES</b>								
<b>SALARIES &amp; WAGES</b>								
01-0302-1-701000	SALARIES - FULL TIME	572,982	586,696	586,696	586,008	608,708	3.8%	22,012
<b>SALARIES &amp; WAGES</b>		<b>572,982</b>	<b>586,696</b>	<b>586,696</b>	<b>586,008</b>	<b>608,708</b>	<b>3.8%</b>	<b>22,012</b>
<b>EMPLOYEE BENEFITS</b>								
01-0302-2-720000	INSURANCE	118,594	126,801	126,801	123,160	122,316	(3.5%)	(4,485)
01-0302-2-793000	EMPLOYER CONTRIBUTION IMRF	86,403	84,778	84,778	83,879	75,358	(11.1%)	(9,420)
01-0302-2-794000	EMP CONTRIBUTION FICA/MEDICARE	41,880	44,882	44,882	44,882	46,566	3.8%	1,684
<b>EMPLOYEE BENEFITS</b>		<b>246,877</b>	<b>256,461</b>	<b>256,461</b>	<b>251,921</b>	<b>244,240</b>	<b>(4.8%)</b>	<b>(12,221)</b>
<b>CONTRACTUAL</b>								
01-0302-3-721000	INTERGOVMTAL RISK MGMT AGENCY	6,256	8,606	8,606	8,606	8,606		
01-0302-3-728000	TECHNICAL SERVICES	10,015	26,000	26,000	14,000	15,500	(40.4%)	(10,500)
	ELEVATOR INSPECTION (187 ELEV X 2 SEMI ANNUAL INSP) (REIMBURSABLE)		21,000		10,000	10,500		
	MISC BLDG REVIEW & RE/INSPECTION SERVICES (REIMBURSABLE)		5,000		4,000	5,000		
	GL # FOOTNOTE TOTAL		26,000		14,000	15,500		
<b>CONTRACTUAL</b>		<b>16,271</b>	<b>34,606</b>	<b>34,606</b>	<b>22,606</b>	<b>24,106</b>	<b>(30.3%)</b>	<b>(10,500)</b>
<b>UTILITIES</b>								
01-0302-4-710000	TELEPHONE	1,825	1,900	1,900	1,500	1,500	(21.1%)	(400)
	TELEPHONE		1,900		1,500	1,500		
<b>UTILITIES</b>		<b>1,825</b>	<b>1,900</b>	<b>1,900</b>	<b>1,500</b>	<b>1,500</b>	<b>(21.1%)</b>	<b>(400)</b>
<b>COMMODITIES</b>								
01-0302-5-706000	MATERIALS AND SUPPLIES	1,515	2,020	2,020	2,020	2,020		
	MATERIALS & SUPPLIES		1,300		1,300	1,300		
	PROTECTIVE GEAR, CLOTHING, BOOTS		720		720	720		
	GL # FOOTNOTE TOTAL		2,020		2,020	2,020		
01-0302-5-723000	OFFICE SUPPLIES	3,735	3,950	3,950	3,950	3,950		
	OFFICE SUPPLIES		1,350		1,350	1,350		
	COMPUTER SUPPLIES		100		100	100		
	COPIER PAPER		500		500	500		
	POSTAGE		2,000		2,000	2,000		
	GL # FOOTNOTE TOTAL		3,950		3,950	3,950		
01-0302-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,520	4,760	4,760	2,480	4,750		(10)
	MEMBERSHIPS: ICC, NEIA, IPIA, NWBOCA, ABCI, IACE, ALA, SBOC		650			650		
	PROFESSIONAL LICENSING, TRAINING, CONFERENCE		2,230		2,000	2,220		
	CERTIFICATION, TRAINING		1,400			1,400		
	TARGET SOLUTIONS		480		480	480		
	GL # FOOTNOTE TOTAL		4,760		2,480	4,750		
01-0302-5-729000	REIMBURSABLE EXPENSES	25,627	40,500	40,500	40,500	40,500		
	WEEDS & TRASH REMOVAL		500		500	500		
	DEVELOPMENT BONDS		40,000		40,000	40,000		
	GL # FOOTNOTE TOTAL		40,500		40,500	40,500		
01-0302-5-736000	CREDIT CARD/BANK FEES	979	2,000	2,000	2,673	2,600	30.0%	600
01-0302-5-743000	PRINTING AND PUBLICATION	1,945	2,800	2,800	2,000	2,800		
	BUILDING DIVISION FORMS		500		500	500		
	PRINTER, TONER, & INK		800		800	800		
	CODE BOOKS & STANDARDS		1,500		700	1,500		
	GL # FOOTNOTE TOTAL		2,800		2,000	2,800		
01-0302-5-799000	MISCELLANEOUS	25	400	400	400	400		
	MISCELLANEOUS		400		400	400		
<b>COMMODITIES</b>		<b>36,346</b>	<b>56,430</b>	<b>56,430</b>	<b>54,023</b>	<b>57,020</b>	<b>1.0%</b>	<b>590</b>
<b>REPAIRS &amp; MAINTENANCE</b>								
01-0302-7-714000	MAINTENANCE VEHICLES	9,756	9,951	9,951	9,951	10,250	3.0%	299
01-0302-7-715000	MAINTENANCE OTHER EQUIPMENT	1,306	2,140	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		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>11,062</b>	<b>12,091</b>	<b>12,091</b>	<b>12,091</b>	<b>12,390</b>	<b>2.5%</b>	<b>299</b>
<b>Totals for DEPT 0302 - BUILDING SERVICES</b>		<b>885,363</b>	<b>948,184</b>	<b>948,184</b>	<b>928,149</b>	<b>947,964</b>	<b>(0.0%)</b>	<b>(220)</b>



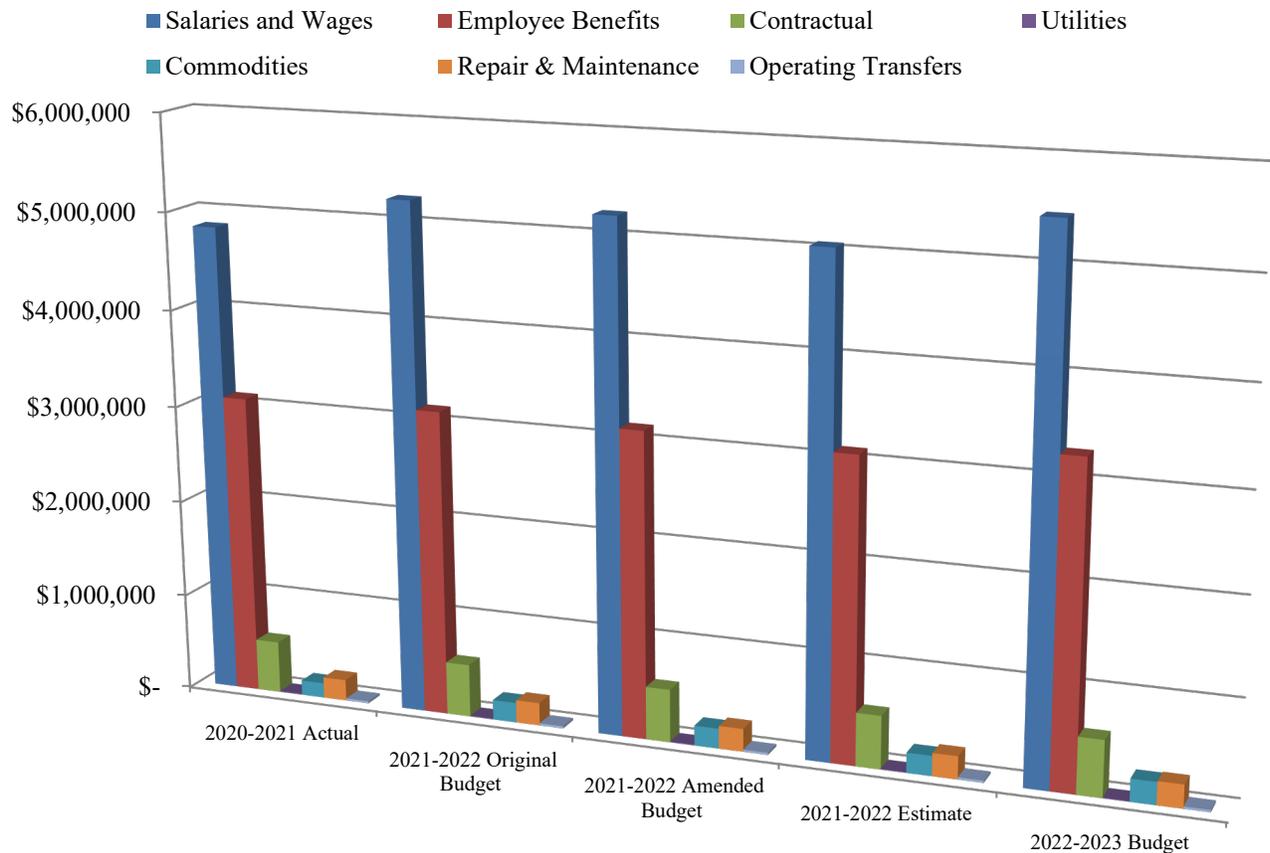
GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>DEPT 0303 - ECONOMIC DEVELOPMENT</b>								
<b>SALARIES &amp; WAGES</b>								
01-0303-1-701000	SALARIES-FULL TIME	128,653	133,841	133,841	133,044	139,931	4.6%	6,090
<b>SALARIES &amp; WAGES</b>		<b>128,653</b>	<b>133,841</b>	<b>133,841</b>	<b>133,044</b>	<b>139,931</b>	<b>4.6%</b>	<b>6,090</b>
<b>EMPLOYEE BENEFITS</b>								
01-0303-2-720000	INSURANCE	27,539	29,093	29,093	28,039	30,346	4.3%	1,253
01-0303-2-793000	EMPLOYER CONTRIBUTION-IMRF	19,398	19,340	19,340	19,340	17,323	(10.4%)	(2,017)
01-0303-2-794000	EMPLOYER CONTRIBUTION-FICA	9,232	10,239	10,239	10,253	10,705	4.6%	466
<b>EMPLOYEE BENEFITS</b>		<b>56,169</b>	<b>58,672</b>	<b>58,672</b>	<b>57,632</b>	<b>58,374</b>	<b>(0.5%)</b>	<b>(298)</b>
<b>CONTRACTUAL</b>								
01-0303-3-728000	TECHNICAL SERVICE	2,508	5,070	5,070	3,920	5,880	16.0%	810
	WEB FEES & ASSISTANCE (DOMAIN FEES, ETC.)		300		600	300		
	DESIGN SERVICES (CONTRACT, GRAPHICS, FONTS, SOFTWARE, ETC.)		1,000		1,000	800		
	WEB OPTIMIZATION SERVICES		300					
	COMMERCIAL REAL ESTATE DATA		2,470		2,320	3,780		
	SITE LISTING SERVICE (BROKER SAVANT)		1,000			1,000		
	GL # FOOTNOTE TOTAL		5,070		3,920	5,880		
01-0303-3-729000	ECONOMIC DEVELOPMNT INCENTIVES	311,825	465,000	465,000	460,000	570,000	22.6%	105,000
	NAPLETON CADILLAC		15,000		7,000	20,000		
	GREGORY INFINITI		5,000			5,000		
	NAPLETON MAZDA		50,000		69,000	75,000		
	LINCOLN BUSINESS DISTRICT		40,000		52,000	55,000		
	TOYOTA SCION BUSINESS DISTRICT		20,000		7,000	15,000		
	LIBERTY AUTO PLAZA/KIA BUSINESS DISTRICT		160,000		150,000	210,000		
	LIBERTY AUTO CITY BUSINESS DISTRICT		165,000		175,000	185,000		
	NAPLETON FORD		10,000			5,000		
	GL # FOOTNOTE TOTAL		465,000		460,000	570,000		
01-0303-3-741000	PROMOTION & ACTIVITIES	17,305	5,100	205,100	179,000	5,100		
	RETAIL PROMOTION (MOC) EFFORTS		2,500		3,000	3,000		
	BUSINESS ATTRACTION PROMOTIONS		800		500	500		
	LOCAL BUSINESS PROMOTION		1,800		175,500	1,600		
	GL # FOOTNOTE TOTAL		5,100		179,000	5,100		
<b>CONTRACTUAL</b>		<b>331,638</b>	<b>475,170</b>	<b>675,170</b>	<b>642,920</b>	<b>580,980</b>	<b>22.3%</b>	<b>105,810</b>
<b>COMMODITIES</b>								
01-0303-5-706000	MATERIALS & SUPPLIES	234	420	420	350	420		
01-0303-5-722000	POSTAGE	393	700	700	700	710	1.4%	10
	GENERAL		200		200	200		
	ALL BUSINESS MAILING		500		500	510		
	GL # FOOTNOTE TOTAL		700		700	710		
01-0303-5-726000	TRAVEL, TRAINING, SUBS & DUES	5,358	13,010	13,010	7,943	12,280	(5.6%)	(730)
	ASSOC OF INDUSTRIAL REAL ESTATE BROKERS (AIRE)		225			225		
	MANAGEMENT CERTIFICATION		4,000		1,000	3,000		
	AICP/APA MEMBERSHIP STAFF		785		770	800		
	NATIONAL HISTORIC TRUST		310		295	310		
	LOCAL TRAINING		600		300	600		
	LAKE COUNTY PARTNERS		4,180		4,063	4,615		
	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) - STAFF AND EDC REP		400		200	400		
	NATIONAL RETAILERS CONFERENCE		2,200		1,000	2,000		
	LAI		310		315	330		
	GL # FOOTNOTE TOTAL		13,010		7,943	12,280		
01-0303-5-743000	PRINTING & PUBLICATION	83	1,020	1,020	1,020	1,000	(2.0%)	(20)
	ED BROCHURE, RIBBON CUTTING RIBBON, BANNERS, ETC.		1,000		1,000	1,000		
	STOCK PHOTOS FOR PUBLICATION		20		20			
	GL # FOOTNOTE TOTAL		1,020		1,020	1,000		
<b>COMMODITIES</b>		<b>6,068</b>	<b>15,150</b>	<b>15,150</b>	<b>10,013</b>	<b>14,410</b>	<b>(4.9%)</b>	<b>(740)</b>
<b>Totals for DEPT 0303 - ECONOMIC DEVELOPMENT</b>		<b>522,528</b>	<b>682,833</b>	<b>882,833</b>	<b>843,609</b>	<b>793,695</b>	<b>16.2%</b>	<b>110,862</b>

# BUDGET DETAIL

## GENERAL FUND, POLICE DEPARTMENT

Police Department	Actual 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change	
						A to D	C to D
Salaries and Wages	\$ 4,843,722	\$ 5,242,625	\$ 5,221,529	\$ 5,056,957	\$ 5,462,894	4.2%	8.0%
Employee Benefits	\$ 3,100,383	\$ 3,150,078	\$ 3,149,772	\$ 3,109,439	\$ 3,286,519	4.3%	5.7%
Contractual	\$ 540,037	\$ 547,777	\$ 547,777	\$ 547,777	\$ 581,269	6.1%	6.1%
Utilities	\$ 9,472	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	0.0%	0.0%
Commodities	\$ 154,914	\$ 207,579	\$ 207,579	\$ 207,229	\$ 231,947	11.7%	11.9%
Repair & Maintenance	\$ 218,839	\$ 236,570	\$ 236,570	\$ 236,570	\$ 241,031	1.9%	1.9%
Operating Transfers	\$ 21,953	\$ 23,051	\$ 23,051	\$ 23,051	\$ 23,743	3.0%	3.0%
<b>Total Operating Expense</b>	<b>\$ 8,889,320</b>	<b>\$ 9,417,180</b>	<b>\$ 9,395,778</b>	<b>\$ 9,190,523</b>	<b>\$ 9,836,903</b>	<b>4.5%</b>	<b>7.0%</b>
<b>Total Department</b>	<b>\$ 8,889,320</b>	<b>\$ 9,417,180</b>	<b>\$ 9,395,778</b>	<b>\$ 9,190,523</b>	<b>\$ 9,836,903</b>	<b>4.5%</b>	<b>7.0%</b>

### Police Department





GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED BUDGET	ACTIVITY	REQUESTED BUDGET	% CHANGE	REQUESTED AMT CHANGE
<b>DEPT 0501 - POLICE ADMIN, COMMUNICATION &amp; RECORDS</b>								
<b>SALARIES &amp; WAGES</b>								
01-0501-1-701000	SALARIES - UNIFORMED	337,462	340,741	403,422	320,793	432,927	27.1%	92,186
01-0501-1-702000	SALARIES - CIVILIAN	230,812	262,039	262,039	241,028	257,607	(1.7%)	(4,432)
<b>SALARIES &amp; WAGES</b>		<b>568,274</b>	<b>602,780</b>	<b>665,461</b>	<b>561,821</b>	<b>690,534</b>	<b>14.6%</b>	<b>87,754</b>
<b>EMPLOYEE BENEFITS</b>								
01-0501-2-720000	INSURANCE	849,074	895,614	895,614	840,514	959,613	7.1%	63,999
01-0501-2-740000	SICK LEAVE BUYBACK				27,293			
01-0501-2-747000	UNEMPLOYMENT BENEFITS				(2,324)			
01-0501-2-793000	EMPLOYER CONTRIBUTION IMRF	34,663	37,865	37,865	37,865	31,570	(16.6%)	(6,295)
01-0501-2-794000	EMP CONTRIBUTION FICA/MEDICARE	21,341	24,987	25,896	23,826	25,984	4.0%	997
<b>EMPLOYEE BENEFITS</b>		<b>905,078</b>	<b>958,466</b>	<b>959,375</b>	<b>927,174</b>	<b>1,017,167</b>	<b>6.1%</b>	<b>58,701</b>
<b>CONTRACTUAL</b>								
01-0501-3-705000	CONTRACTUAL SERVICES	398,161	386,834	386,834	386,834	396,941	2.6%	10,107
	DISPATCH CONTRACT		288,284		288,284	295,491		
	MDC WIRELESS		9,600		9,600	9,600		
	STARCOM		22,000		22,000	22,000		
	SECURE SHREDDING SERVICE		1,500		1,500	2,500		
	AUTOMATED RED LIGHT ENFORCEMENT		55,000		55,000	55,000		
	AFTERMATH		1,100		1,100	3,000		
	APPRAISALS & EXPERT SERVICES		500		500	500		
	COLLECTIONS REMITTANCE		8,500		8,500	8,500		
	SUBPOENA FEES		350		350	350		
	GL # FOOTNOTE TOTAL		386,834		386,834	396,941		
01-0501-3-721000	INTERGOVTAL RISK MGMT AGENCY	84,395	92,759	92,759	92,759	92,759		
01-0501-3-728000	TECHNICAL SERVICES	2,570	12,545	12,545	12,545	32,585	159.7%	20,040
	WELLNESS PROGRAM					10,500		
	BACKGROUND SERVICES					2,500		
	ENTRY LEVEL TESTING		3,000		3,000	3,000		
	PROMOTIONAL TESTING		2,110		2,110	2,110		
	MEDICAL EVALUATIONS		3,000		3,000	4,000		
	VACCINATIONS		500		500	500		
	POLYGRAPH EXAMS		500		500	1,800		
	PSYCHOLOGICAL EXAMS		750		750	4,950		
	NIPAS MEDICAL EVALUATIONS		1,500		1,500	1,500		
	LEAD SCREENING - 6 OFFICERS		435		435	600		
	HEARING EXAMS		750		750	1,125		
	GL # FOOTNOTE TOTAL		12,545		12,545	32,585		
01-0501-3-742000	COPY MACHINE LEASE	1,717	2,000	2,000	2,000	2,000		
	COPY MACHINE LEASE		2,000		2,000	2,000		
<b>CONTRACTUAL</b>		<b>486,843</b>	<b>494,138</b>	<b>494,138</b>	<b>494,138</b>	<b>524,285</b>	<b>6.1%</b>	<b>30,147</b>
<b>UTILITIES</b>								
01-0501-4-710000	TELEPHONE	9,472	9,500	9,500	9,500	9,500		
<b>UTILITIES</b>		<b>9,472</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>		
<b>COMMODITIES</b>								
01-0501-5-706000	MATERIALS AND SUPPLIES	5,891	6,200	6,200	6,200	7,900	27.4%	1,700
	ADDITIONAL RETIREE PLAQUE		250		250	500		
	SUPPLIES & MAINTENANCE		1,500		1,500	1,500		
	CLEANING SUPPLIES		500		500	500		
	LOCK-UP SUPPLIES		500		500	500		
	PRISONER MEALS		250		250	1,200		
	FIRE EXTINGUISHER MAINTENANCE		850		850	850		
	KITCHEN & MEETING SUPPLIES		850		850	850		
	AWARDS AND COMMENDATIONS		1,000		1,000	1,500		
	RECORDS ERGONOMIC STAND UP DESKS (1)		500		500	500		
	GL # FOOTNOTE TOTAL		6,200		6,200	7,900		
01-0501-5-722000	POSTAGE	1,234	2,750	2,750	2,750	2,750		
01-0501-5-723000	OFFICE SUPPLIES	9,999	10,000	10,000	10,000	10,000		
01-0501-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	13,223	22,887	22,887	22,887	24,887	8.7%	2,000
	RECORDS TRAINING		1,000		1,000	1,500		
	TARGET SOLUTIONS		4,000		4,000	4,000		
	IACPNET		875		875	875		
	LEXIPOL		4,312		4,312	4,312		
	CONFERENCE & TRAVEL		2,000		2,000	2,500		
	PROFESSIONAL DUES & SUBSCRIPTIONS		3,500		3,500	3,500		
	COMMAND TRAINING		7,200		7,200	8,200		
	GL # FOOTNOTE TOTAL		22,887		22,887	24,887		
01-0501-5-736000	CREDIT CARD FEES	881	1,950	1,950	1,200	1,500	(23.1%)	(450)



GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
01-0501-5-743000	PRINTING AND PUBLICATIONS	5,245	9,025	9,025	9,025	8,775	(2.8%)	(250)
	CRASH REPORT PRINTER SUPPLIES		250		250	500		
	EMPLOYMENT ADVERTISING		500		500	1,000		
	DEPARTMENT FORMS		1,500		1,500	1,500		
	LEGAL UPDATES		500		500	500		
	ILCS CHARGING WEBSITE		1,025		1,025	1,025		
	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		500		500	500		
	FIELD GUIDES		1,000		1,000			
	GL # FOOTNOTE TOTAL		9,025		9,025	8,775		
01-0501-5-752000	UNIFORMS	3,003	3,000	3,000	3,000	3,500	16.7%	500
01-0501-5-799000	MISCELLANEOUS	284	1,000	1,000	1,000	1,000		
	MISCELLANEOUS EXPENSES		1,000		1,000	1,000		
<b>COMMODITIES</b>		<b>39,760</b>	<b>56,812</b>	<b>56,812</b>	<b>56,062</b>	<b>60,312</b>	<b>6.2%</b>	<b>3,500</b>
<b>REPAIRS &amp; MAINTENANCE</b>								
01-0501-7-715000	MAINTENANCE OTHER EQUIPMENT	7,327	10,050	10,050	10,050	10,050		
	RADAR SPEED SIGN DATA CLOUD ACCESS		800		800	800		
	UPS MAINTENANCE		500		500	500		
	MDC MAINTENANCE		500		500	500		
	RADIO MAINTENANCE		500		500	500		
	DATA LINK		6,000		6,000	6,000		
	MISCELLANEOUS EQUIPMENT MAINTENANCE		1,750		1,750	1,750		
	GL # FOOTNOTE TOTAL		10,050		10,050	10,050		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>7,327</b>	<b>10,050</b>	<b>10,050</b>	<b>10,050</b>	<b>10,050</b>		
<b>TRANSFERS</b>								
01-0501-8-789000	TECHNOLOGY EQUIP. & REPLACE	21,953	23,051	23,051	23,051	23,743	3.0%	692
	TERF USER CHARGES (INCLUDES GIS)		23,051		23,051	23,743		
<b>TRANSFERS</b>		<b>21,953</b>	<b>23,051</b>	<b>23,051</b>	<b>23,051</b>	<b>23,743</b>	<b>3.0%</b>	<b>692</b>
<b>Totals for DEPT 0501 - POLICE ADMIN, COMMUNICATION &amp; RECORDS</b>		<b>2,038,707</b>	<b>2,154,797</b>	<b>2,218,387</b>	<b>2,081,796</b>	<b>2,335,591</b>	<b>8.4%</b>	<b>180,794</b>



GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED BUDGET	ACTIVITY BUDGET	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>DEPT 0502 - POLICE PATROL</b>								
<b>SALARIES &amp; WAGES</b>								
01-0502-1-701000	SALARIES - UNIFORMED	3,408,116	3,661,219	3,661,219	3,661,219	3,860,516	5.4%	199,297
<b>SALARIES &amp; WAGES</b>		<b>3,408,116</b>	<b>3,661,219</b>	<b>3,661,219</b>	<b>3,661,219</b>	<b>3,860,516</b>	<b>5.4%</b>	<b>199,297</b>
<b>EMPLOYEE BENEFITS</b>								
01-0502-2-740000	SICK LEAVE BUYBACK	39,897						
01-0502-2-786000	EMPLOYER CONTRIB-POL PENSION	2,068,130	2,094,873	2,094,873	2,094,873	2,174,737	3.8%	79,864
01-0502-2-794000	EMP CONTRIBUTION FICA/MEDICARE	48,343	53,407	53,407	53,407	57,586	7.8%	4,179
<b>EMPLOYEE BENEFITS</b>		<b>2,156,370</b>	<b>2,148,280</b>	<b>2,148,280</b>	<b>2,148,280</b>	<b>2,232,323</b>	<b>3.9%</b>	<b>84,043</b>
<b>CONTRACTUAL</b>								
01-0502-3-705000	CONTRACTUAL SERVICES	1,725	1,200	1,200	1,200	2,500	108.3%	1,300
	TOWING SERVICES		1,200		1,200	2,500		
01-0502-3-730000	EQUIPMENT RENTAL AND USER FEES	7,075	9,175	9,175	9,175	9,425	2.7%	250
	CRIMESTOPPERS CONTRIBUTION		500		500	500		
	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		2,100		2,100	2,100		
	ILEAS		120		120	120		
	MAJOR CRASH ASSISTANCE TEAM		250		250	500		
	GL # FOOTNOTE TOTAL		9,175		9,175	9,425		
<b>CONTRACTUAL</b>		<b>8,800</b>	<b>10,375</b>	<b>10,375</b>	<b>10,375</b>	<b>11,925</b>	<b>14.9%</b>	<b>1,550</b>
<b>COMMODITIES</b>								
01-0502-5-706000	MATERIALS AND SUPPLIES	20,015	28,650	28,650	28,650	28,650		
	REPLACEMENT RIFLE BULLET TRAP BLOCKS		1,200		1,200	1,200		
	LETHAL AMMUNITION		9,000		9,000	9,000		
	LESS LETHAL AMMUNITION		3,000		3,000	3,000		
	WEAPONS MAINTENANCE		5,000		5,000	5,000		
	SQUAD CAR SUPPLIES		2,500		2,500	2,500		
	RANGE SUPPLIES		1,250		1,250	1,250		
	MISCELLANEOUS		1,500		1,500	1,500		
	HEAVY DUTY OFFICE CHAIRS FOR PATROL (3)		800		800	800		
	GAYLORD BOXES FOR FIRING RANGE		3,900		3,900	3,900		
	FIRST AID BAGS FOR SQUADS		500		500	500		
	GL # FOOTNOTE TOTAL		28,650		28,650	28,650		
01-0502-5-720000	DUI EQUIPMENT	13,511	2,500	2,500	3,700	3,000	20.0%	500
	DUI ENFORCEMENT SUPPLIES		2,500		3,700	3,000		
01-0502-5-720001	DRUG EXPENSES	196	2,000	2,000	2,000	2,000		
	DRUG TESTING SUPPLIES		1,000		1,000	1,000		
	DRE TRAINING		1,000		1,000	1,000		
	GL # FOOTNOTE TOTAL		2,000		2,000	2,000		
01-0502-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	33,273	40,870	40,870	40,870	48,485	18.6%	7,615
	FRONTLINE SOFTWARE (PROFESSIONAL STANDARDS/TRAINING TRACKER)					6,000		
	BASIC RECRUIT TRAINING (NEW RECRUITS)		15,000		15,000	21,735		
	ANNUAL IN-SERVICE TRAINING		8,000		8,000	8,000		
	NEMRT MEMBERSHIP		4,500		4,500	4,500		
	MILO SYSTEM MAINTENANCE		750		750	750		
	MISCELLANEOUS TRAINING		6,500		6,500	6,500		
	LESS LETHAL TRAINING AMMUNITION		1,000		1,000	1,000		
	TASER CONTRACT 2018-2023		5,120		5,120			
	GL # FOOTNOTE TOTAL		40,870		40,870	48,485		
01-0502-5-752000	UNIFORMS	24,138	36,350	36,350	36,350	36,350		
	BALLISTIC HELMET REPLACEMENT					5,000		
	SEMI-ANNUAL UPDATES		20,000		20,000	20,000		
	BODY ARMOR (GRANT REIMBURSES 50%)		10,000		10,000	5,000		
	NIPAS UNIFORMS - EST		2,100		2,100	2,100		
	BICYCLE UNIFORMS		1,250		1,250	1,250		
	NIPAS UNIFORMS - MFF		1,000		1,000	1,000		
	DRESS UNIFORMS/HONOR GUARD		2,000		2,000	2,000		
	GL # FOOTNOTE TOTAL		36,350		36,350	36,350		
01-0502-5-799000	MISCELLANEOUS		100	100	100	100		
<b>COMMODITIES</b>		<b>91,133</b>	<b>110,470</b>	<b>110,470</b>	<b>111,670</b>	<b>118,585</b>	<b>7.3%</b>	<b>8,115</b>
<b>CAPITAL</b>								
01-0502-6-790000	CAPITAL OUTLAY	4,640	11,397	11,397	11,597	21,400	87.8%	10,003
	RADAR TRAILER					9,500		
	BALLISTIC SHIELD REPLACEMENT					6,000		
	RECORDS WINDOW MODIFICATION (ARMOR GLASS)					5,900		
	EVIDENCE TRANSFER LOCKERS		11,397		11,597			
	GL # FOOTNOTE TOTAL		11,397		11,597	21,400		
<b>CAPITAL</b>		<b>4,640</b>	<b>11,397</b>	<b>11,397</b>	<b>11,597</b>	<b>21,400</b>	<b>87.8%</b>	<b>10,003</b>



GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>REPAIRS &amp; MAINTENANCE</b>								
01-0502-7-714000	MAINT MOTOR VEHICLE FEES	201,926	205,965	205,965	205,965	212,144	3.0%	6,179
01-0502-7-715000	MAINTENANCE OTHER EQUIPMENT	9,586	20,555	20,555	20,555	18,837	(8.4%)	(1,718)
	FLEET/BUILDING INSPECTION & FTO SOFTWARE		5,087		5,087	5,087		
	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			
	LIVESCAN SYSTEM MAINTENANCE		4,750		4,750	4,750		
	BUILDING CAMERA SYSTEM SOFTWARE MAINTENANCE		1,100		1,100	1,500		
	GL # FOOTNOTE TOTAL		20,555		20,555	18,837		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>211,512</b>	<b>226,520</b>	<b>226,520</b>	<b>226,520</b>	<b>230,981</b>	<b>2.0%</b>	<b>4,461</b>
<b>Totals for DEPT 0502 - POLICE PATROL</b>		<b>5,880,571</b>	<b>6,168,261</b>	<b>6,168,261</b>	<b>6,169,661</b>	<b>6,475,730</b>	<b>5.0%</b>	<b>307,469</b>



GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>DEPT 0503 - POLICE-INVESTIGATIONS</b>								
<b>SALARIES &amp; WAGES</b>								
01-0503-1-701000	SALARIES - UNIFORMED	720,323	788,907	705,130	705,130	741,157	(6.1%)	(47,750)
<b>SALARIES &amp; WAGES</b>		<b>720,323</b>	<b>788,907</b>	<b>705,130</b>	<b>705,130</b>	<b>741,157</b>	<b>(6.1%)</b>	<b>(47,750)</b>
<b>EMPLOYEE BENEFITS</b>								
01-0503-2-794000	EMP CONTRIBUTION FICA/MEDICARE	10,146	11,439	10,224	10,224	10,908	(4.6%)	(531)
<b>EMPLOYEE BENEFITS</b>		<b>10,146</b>	<b>11,439</b>	<b>10,224</b>	<b>10,224</b>	<b>10,908</b>	<b>(4.6%)</b>	<b>(531)</b>
<b>CONTRACTUAL</b>								
01-0503-3-705000	CONTRACTUAL SERVICES	10,980	9,370	9,370	9,370	9,415		45
	INVESTIGATION BASED SOFTWARE		1,600		1,600	1,600		
	CRITICAL REACH/APBNET		450		450	495		
	INVESTIGATIONS SECURE INTERNET		1,200		1,200	1,200		
	CLEAR - ONLINE INVESTIGATIVE SEARCH ENGINE		3,120		3,120	3,120		
	LEADS ONLINE - PAWNSHOP & SCRAP METAL DEALER							
	SEARCH ENGINE		3,000		3,000	3,000		
	GL # FOOTNOTE TOTAL		9,370		9,370	9,415		
01-0503-3-756000	NORTHERN ILLINOIS CRIME LAB	32,738	33,144	33,144	33,144	34,644	4.5%	1,500
	STATE'S ATTORNEY'S FORENSIC LAB ASSESSMENT		1,500		1,500	3,000		
	ANNUAL ASSESSMENT		31,644		31,644	31,644		
	GL # FOOTNOTE TOTAL		33,144		33,144	34,644		
<b>CONTRACTUAL</b>		<b>43,718</b>	<b>42,514</b>	<b>42,514</b>	<b>42,514</b>	<b>44,059</b>	<b>3.6%</b>	<b>1,545</b>
<b>COMMODITIES</b>								
01-0503-5-706000	MATERIALS AND SUPPLIES	3,964	7,250	7,250	7,250	8,250	13.8%	1,000
	ERGONOMIC STAND UP DESKS					500		
	REPLACEMENT CHAIRS					500		
	EVIDENCE SUPPLIES/DIGITAL EVIDENCE STORAGE		3,500		3,500	3,500		
	BEAST SOFTWARE LICENSES/MAINTENANCE/SUPPLIES		3,750		3,750	3,750		
	GL # FOOTNOTE TOTAL		7,250		7,250	8,250		
01-0503-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	965	1,000	1,000	1,000	1,000		
01-0503-5-752000	UNIFORMS	5,600	6,400	6,400	6,400	6,400		
<b>COMMODITIES</b>		<b>10,529</b>	<b>14,650</b>	<b>14,650</b>	<b>14,650</b>	<b>15,650</b>	<b>6.8%</b>	<b>1,000</b>
<b>Totals for DEPT 0503 - POLICE-INVESTIGATIONS</b>		<b>784,716</b>	<b>857,510</b>	<b>772,518</b>	<b>772,518</b>	<b>811,774</b>	<b>(5.3%)</b>	<b>(45,736)</b>



2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    REQUESTED  
 DEPT 0504 - POLICE-COMMUNITY POLICING

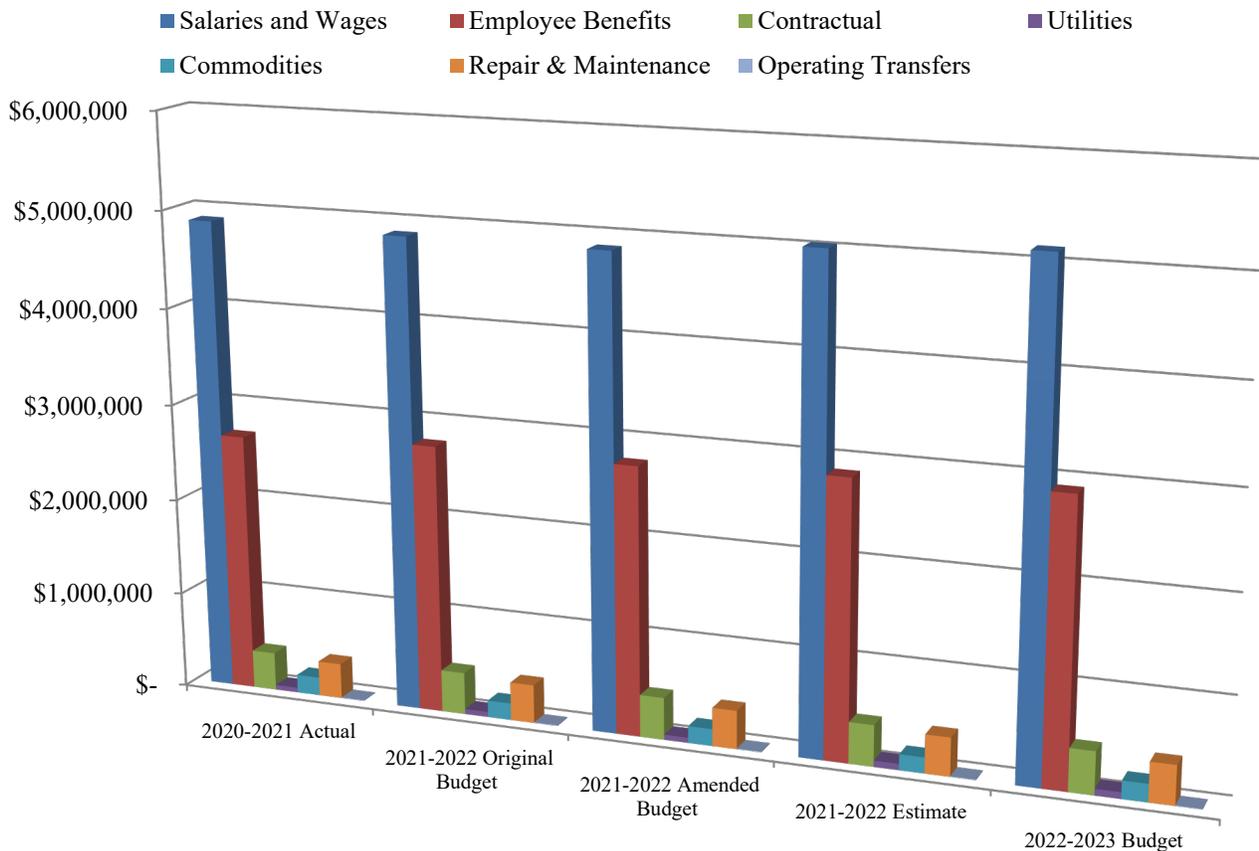
GL NUMBER	DESCRIPTION	2020-21 ACTIVITY BUDGET	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>DEPT 0504 - POLICE-COMMUNITY POLICING</b>								
<b>COMMODITIES</b>								
01-0504-5-706000	MATERIALS AND SUPPLIES	6,642	10,250	10,250	9,250	10,250		
	COMMUNITY OUTREACH		4,250		4,250	4,250		
	PUBLIC EDUCATION MATERIALS & SUPPLIES		6,000		5,000	6,000		
	GL # FOOTNOTE TOTAL		10,250		9,250	10,250		
<b>COMMODITIES</b>		<b>6,642</b>	<b>10,250</b>	<b>10,250</b>	<b>9,250</b>	<b>10,250</b>		
<b>Totals for DEPT 0504 - POLICE-COMMUNITY POLICING</b>		<b>6,642</b>	<b>10,250</b>	<b>10,250</b>	<b>9,250</b>	<b>10,250</b>		
<b>DEPT 0505 - POLICE-COMMUNITY SERVICES</b>								
<b>SALARIES &amp; WAGES</b>								
01-0505-1-702000	SALARIES - CIVILIAN	147,009	189,719	189,719	128,787	170,687	(10.0%)	(19,032)
<b>SALARIES &amp; WAGES</b>		<b>147,009</b>	<b>189,719</b>	<b>189,719</b>	<b>128,787</b>	<b>170,687</b>	<b>(10.0%)</b>	<b>(19,032)</b>
<b>EMPLOYEE BENEFITS</b>								
01-0505-2-793000	EMPLOYER CONTRIBUTION IMRF	17,961	17,379	17,379	13,744	13,063	(24.8%)	(4,316)
01-0505-2-794000	EMP CONTRIBUTION FICA/MEDICARE	10,828	14,514	14,514	10,017	13,058	(10.0%)	(1,456)
<b>EMPLOYEE BENEFITS</b>		<b>28,789</b>	<b>31,893</b>	<b>31,893</b>	<b>23,761</b>	<b>26,121</b>	<b>(18.1%)</b>	<b>(5,772)</b>
<b>CONTRACTUAL</b>								
01-0505-3-751000	ANIMAL CARE	676	750	750	750	1,000	33.3%	250
<b>CONTRACTUAL</b>		<b>676</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>1,000</b>	<b>33.3%</b>	<b>250</b>
<b>COMMODITIES</b>								
01-0505-5-706000	MATERIALS AND SUPPLIES	303	500	500	500	1,000	100.0%	500
01-0505-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	225	500	500	500	750	50.0%	250
01-0505-5-752000	UNIFORMS	1,682	3,000	3,000	3,000	4,000	33.3%	1,000
	CSO UNIFORMS		2,000		2,000	3,000		
	CROSSING GUARD UNIFORMS		1,000		1,000	1,000		
	GL # FOOTNOTE TOTAL		3,000		3,000	4,000		
<b>COMMODITIES</b>		<b>2,210</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>5,750</b>	<b>43.8%</b>	<b>1,750</b>
<b>Totals for DEPT 0505 - POLICE-COMMUNITY SERVICES</b>		<b>178,684</b>	<b>226,362</b>	<b>226,362</b>	<b>157,298</b>	<b>203,558</b>	<b>(10.1%)</b>	<b>(22,804)</b>

# BUDGET DETAIL

## GENERAL FUND, FIRE DEPARTMENT

Fire Department	Actual 2020-2021	Original Budget	Amended Budget	Estimate	Budget	% Change	% Change
		2021-2022 A	2021-2022 B	2021-2022 C	2022-2023 D	A to D	C to D
Salaries and Wages	\$ 4,885,204	\$ 4,867,589	\$ 4,867,589	\$ 5,029,472	\$ 5,136,375	5.5%	2.1%
Employee Benefits	\$ 2,679,315	\$ 2,775,078	\$ 2,775,078	\$ 2,865,166	\$ 2,912,464	5.0%	1.7%
Contractual	\$ 396,603	\$ 437,383	\$ 437,383	\$ 427,573	\$ 442,521	1.2%	3.5%
Utilities	\$ 50,243	\$ 54,100	\$ 54,100	\$ 65,150	\$ 68,500	26.6%	5.1%
Commodities	\$ 190,569	\$ 175,815	\$ 175,815	\$ 163,804	\$ 186,319	6.0%	13.7%
Repair & Maintenance	\$ 366,894	\$ 398,866	\$ 398,866	\$ 398,916	\$ 406,635	1.9%	1.9%
Operating Transfers	\$ 6,953	\$ 7,301	\$ 7,301	\$ 7,301	\$ 7,520	3.0%	3.0%
<b>Total Operating Expense</b>	<b>\$ 8,575,781</b>	<b>\$ 8,716,132</b>	<b>\$ 8,716,132</b>	<b>\$ 8,957,382</b>	<b>\$ 9,160,334</b>	<b>5.1%</b>	<b>2.3%</b>
<b>Total Department</b>	<b>\$ 8,575,781</b>	<b>\$ 8,716,132</b>	<b>\$ 8,716,132</b>	<b>\$ 8,957,382</b>	<b>\$ 9,160,334</b>	<b>5.1%</b>	<b>2.3%</b>

### Fire Department





GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>DEPT 0601 - FIRE-ADMINISTRATION</b>								
<b>SALARIES &amp; WAGES</b>								
01-0601-1-701000	SALARIES-UNIFORMED FULL-TIME	278,576	283,370	283,370	267,575	290,809	2.6%	7,439
01-0601-1-704000	SALARIES-CIVILIAN	77,423	70,577	70,577	55,818	62,565	(11.4%)	(8,012)
<b>SALARIES &amp; WAGES</b>		<b>355,999</b>	<b>353,947</b>	<b>353,947</b>	<b>323,393</b>	<b>353,374</b>	<b>(0.2%)</b>	<b>(573)</b>
<b>EMPLOYEE BENEFITS</b>								
01-0601-2-793000	EMPLOYER CONTRIBUTION IMRF	2,147	10,198	10,198	6,500	7,746	(24.0%)	(2,452)
01-0601-2-794000	EMP CONTRIBUTION FICA/MEDICARE	9,417	9,508	9,508	9,508	9,003	(5.3%)	(505)
<b>EMPLOYEE BENEFITS</b>		<b>11,564</b>	<b>19,706</b>	<b>19,706</b>	<b>16,008</b>	<b>16,749</b>	<b>(15.0%)</b>	<b>(2,957)</b>
<b>CONTRACTUAL</b>								
01-0601-3-742000	COPY MACHINE LEASE	1,741	2,700	2,700	2,900	2,900	7.4%	200
	LEASE OF PHOTO COPIER		1,500		1,700	1,700		
	PAPER AND SUPPLIES		1,200		1,200	1,200		
	GL # FOOTNOTE TOTAL		2,700		2,900	2,900		
<b>CONTRACTUAL</b>		<b>1,741</b>	<b>2,700</b>	<b>2,700</b>	<b>2,900</b>	<b>2,900</b>	<b>7.4%</b>	<b>200</b>
<b>UTILITIES</b>								
01-0601-4-710000	TELEPHONE	32,536	26,000	26,000	37,200	40,000	53.8%	14,000
<b>UTILITIES</b>		<b>32,536</b>	<b>26,000</b>	<b>26,000</b>	<b>37,200</b>	<b>40,000</b>	<b>53.8%</b>	<b>14,000</b>
<b>COMMODITIES</b>								
01-0601-5-722000	POSTAGE	864	1,385	1,385	1,035	1,340	(3.2%)	(45)
	POSTAGE		1,250		900	1,200		
	POSTAGE MACHINE		135		135	140		
	GL # FOOTNOTE TOTAL		1,385		1,035	1,340		
01-0601-5-723000	OFFICE SUPPLIES	3,468	3,000	3,000	3,000	3,200	6.7%	200
01-0601-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	318	3,690	3,690	1,925	3,750	1.6%	60
	PROFESSIONAL DEVELOPMENT FOR MANAGEMENT							
	ANALYST		500		250	500		
	ILLINOIS FIRE SERVICE PROFESSIONALS DUES		55		55	155		
	DUES-LAKE COUNTY FIRE CHIEFS		125		125	125		
	DUES-ILLINOIS FIRE CHIEFS		520		520	520		
	DUES-INTERNATIONAL ASSOCIATION OF FIRE CHIEFS		450		435	450		
	DUES-METROPOLITAN FIRE CHIEFS		40		40			
	TRAINING		2,000		500	2,000		
	GL # FOOTNOTE TOTAL		3,690		1,925	3,750		
01-0601-5-799000	MISCELLANEOUS	1,170	700	700	700	700		
<b>COMMODITIES</b>		<b>5,820</b>	<b>8,775</b>	<b>8,775</b>	<b>6,660</b>	<b>8,990</b>	<b>2.5%</b>	<b>215</b>
<b>CAPITAL</b>								
01-0601-6-790000	CAPITAL OUTLAY		8,000	8,000	7,900	15,000	87.5%	7,000
	STATION 1 SUMP PUMP REPLACEMENT					15,000		
	MISCELLANEOUS CAPITAL				7,900			
	GL # FOOTNOTE TOTAL				7,900	15,000		
<b>CAPITAL</b>			<b>8,000</b>	<b>8,000</b>	<b>7,900</b>	<b>15,000</b>	<b>87.5%</b>	<b>7,000</b>
<b>TRANSFERS</b>								
01-0601-8-789000	TECHNOLOGY EQUIP. & REPLACE	6,953	7,301	7,301	7,301	7,520	3.0%	219
	TERF USER CHARGES (INCLUDES GIS)		7,301		7,301	7,520		
<b>TRANSFERS</b>		<b>6,953</b>	<b>7,301</b>	<b>7,301</b>	<b>7,301</b>	<b>7,520</b>	<b>3.0%</b>	<b>219</b>
<b>Totals for DEPT 0601 - FIRE-ADMINISTRATION</b>		<b>414,613</b>	<b>426,429</b>	<b>426,429</b>	<b>401,362</b>	<b>444,533</b>	<b>4.2%</b>	<b>18,104</b>



GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>DEPT 0602 - FIRE PREVENTION</b>								
<b>SALARIES &amp; WAGES</b>								
01-0602-1-701000	SALARIES-UNIFORMED FULL-TIME	126,794	127,104	127,104	132,944	130,281	2.5%	3,177
01-0602-1-704000	SALARIES-CIVILIAN	34,990	33,014	33,014	34,901	62,953	90.7%	29,939
<b>SALARIES &amp; WAGES</b>		<b>161,784</b>	<b>160,118</b>	<b>160,118</b>	<b>167,845</b>	<b>193,234</b>	<b>20.7%</b>	<b>33,116</b>
<b>EMPLOYEE BENEFITS</b>								
01-0602-2-793000	EMPLOYER CONTRIBUTION IMRF	5,024	4,771	4,771	4,771	4,188	(12.2%)	(583)
01-0602-2-794000	EMP CONTRIBUTION FICA/MEDICARE	4,402	4,369	4,369	4,369	6,705	53.5%	2,336
<b>EMPLOYEE BENEFITS</b>		<b>9,426</b>	<b>9,140</b>	<b>9,140</b>	<b>9,140</b>	<b>10,893</b>	<b>19.2%</b>	<b>1,753</b>
<b>CONTRACTUAL</b>								
01-0602-3-705000	CONTRACTUAL SERVICES	300	3,000	3,000	2,000	3,000		
<b>CONTRACTUAL</b>		<b>300</b>	<b>3,000</b>	<b>3,000</b>	<b>2,000</b>	<b>3,000</b>		
<b>COMMODITIES</b>								
01-0602-5-724000	PUBLIC EDUCATION	1,981	2,060	2,060	2,014	2,100	1.9%	40
	INSPECTION FORMS		660		614	650		
	SCHOOL HANDOUTS		500		500	550		
	CAMERA REPAIRS AND SUPPLIES		300		300	300		
	MISCELLANEOUS		600		600	600		
	GL # FOOTNOTE TOTAL		2,060		2,014	2,100		
01-0602-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,254	6,550	6,550	5,250	6,550		
	INSPECTOR CONTINUING EDUCATION		1,500		1,500	1,800		
	DUES		1,000		1,000	1,000		
	PUBLICATIONS		1,600		1,300	1,300		
	SCHOOLS AND CONFERENCES		2,000		1,000	2,000		
	LAKE COUNTY NIPET DUES		150		150	150		
	CAR SEAT TECH CERTIFICATIONS		300		300	300		
	GL # FOOTNOTE TOTAL		6,550		5,250	6,550		
<b>COMMODITIES</b>		<b>5,235</b>	<b>8,610</b>	<b>8,610</b>	<b>7,264</b>	<b>8,650</b>	<b>0.5%</b>	<b>40</b>
<b>REPAIRS &amp; MAINTENANCE</b>								
01-0602-7-715000	MAINTENANCE OTHER EQUIPMENT		200	200	150	200		
<b>REPAIRS &amp; MAINTENANCE</b>			<b>200</b>	<b>200</b>	<b>150</b>	<b>200</b>		
<b>Totals for DEPT 0602 - FIRE PREVENTION</b>		<b>176,745</b>	<b>181,068</b>	<b>181,068</b>	<b>186,399</b>	<b>215,977</b>	<b>19.3%</b>	<b>34,909</b>



2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    AMT CHANGE

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY BUDGET	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>DEPT 0603 - FIRE-EMERGENCY SERVICES</b>								
<b>SALARIES &amp; WAGES</b>								
01-0603-1-701000	SALARIES-UNIFORMED FULL-TIME	4,320,689	4,312,603	4,312,603	4,493,306	4,547,263	5.4%	234,660
	OVERTIME		150,000		150,000	160,000		
	ACTING SHIFT COMMANDER OVERTIME		10,000		10,000	10,000		
	GOOD ATTENDANCE INCENTIVE OLD PROGRAM		13,000		13,000	13,000		
	STRAIGHT TIME TECHNICAL RESCUE TRAINING		33,400		33,400	35,000		
	TRAINING INSTRUCTOR OVERTIME		8,000		8,000	28,000		
	REGULAR SALARIES	4,098,203			4,278,906	4,301,263		
	GL # FOOTNOTE TOTAL		4,312,603		4,493,306	4,547,263		
<b>SALARIES &amp; WAGES</b>		<b>4,320,689</b>	<b>4,312,603</b>	<b>4,312,603</b>	<b>4,493,306</b>	<b>4,547,263</b>	<b>5.4%</b>	<b>234,660</b>
<b>EMPLOYEE BENEFITS</b>								
01-0603-2-720000	INSURANCE	991,907	1,029,316	1,029,316	1,095,848	1,145,692	11.3%	116,376
01-0603-2-740000	SICK LEAVE BUYBACK	107,580			23,592			
01-0603-2-787000	EMPLOYER CONTRIB-FIRE PENSION	1,497,098	1,650,990	1,650,990	1,650,990	1,669,779	1.1%	18,789
	EMPLOYER CONTRIBUTION-REPLACEMENT TAX		10,000		10,000	10,000		
	FIRE PENSIONS - EMPLOYER CONTRIBUTION		1,640,990		1,640,990	1,659,779		
	GL # FOOTNOTE TOTAL		1,650,990		1,650,990	1,669,779		
01-0603-2-789000	PAID ON CALL PENSIONS	2,800	2,800	2,800	2,800	2,800		
01-0603-2-794000	EMP CONTRIBUTION FICA/MEDICARE	58,293	62,533	62,533	66,123	65,935	5.4%	3,402
<b>EMPLOYEE BENEFITS</b>		<b>2,657,678</b>	<b>2,745,639</b>	<b>2,745,639</b>	<b>2,839,353</b>	<b>2,884,206</b>	<b>5.0%</b>	<b>138,567</b>
<b>CONTRACTUAL</b>								
01-0603-3-705000	CONTRACTUAL SERVICES	140,764	147,572	147,572	147,572	151,245	2.5%	3,673
	ACTIVE 911 DISPATCH SUBSCRIPTION		585		585	600		
	E DISPATCH PAGING		650		650	650		
	CONTRACTUAL SERVICES (DISPATCH)		146,337		146,337	149,995		
	GL # FOOTNOTE TOTAL		147,572		147,572	151,245		
01-0603-3-721000	INTERGOVMTAL RISK MGMT AGENCY	99,777	106,147	106,147	106,147	106,147		
01-0603-3-728000	TECHNICAL SERVICES	132,200	154,105	154,105	147,055	155,839	1.1%	1,734
	FIRE MANAGER SCHEDULING SOFTWARE		2,700		2,650	2,700		
	FORM STACK ANNUAL SERVICE		400		400	400		
	FIRE AND POLICE COMMISSION TESTING		3,000		3,000	3,000		
	INTERNET		19,200		19,200	19,200		
	TEAM PHYSICALS		5,500		2,500	5,500		
	COLLECTION AGENCY		2,500		2,000	2,500		
	RESPIRATORY PHYSICALS AND TB		3,000		4,500	3,000		
	ANDRES MEDICAL AMBULANCE BILLING SERVICE FEE		60,000		55,000	60,000		
	FIRE DISTRICT SHARE-KNOLLWOOD CONTRACT		57,805		57,805	59,539		
	GL # FOOTNOTE TOTAL		154,105		147,055	155,839		
01-0603-3-730000	RENTAL & USER FEES	12,157	13,795	13,795	13,275	14,570	5.6%	775
	MABAS ASSESSMENT		450		450	450		
	LAKE COUNTY SRT DUES		5,975		5,775	6,750		
	PARAMEDIC CE FEES		6,720		6,400	6,720		
	METROPOLITAN SUPPORT SERVICES (MESS)		650		650	650		
	GL # FOOTNOTE TOTAL		13,795		13,275	14,570		
<b>CONTRACTUAL</b>		<b>384,898</b>	<b>421,619</b>	<b>421,619</b>	<b>414,049</b>	<b>427,801</b>	<b>1.5%</b>	<b>6,182</b>
<b>COMMODITIES</b>								
01-0603-5-707000	FIREFIGHTER SUPPLIES	23,190	24,080	24,080	24,080	24,400	1.3%	320
	A - FIREFIGHTER SUPPLIES		4,400		4,400	4,400		
	C - EMS SUPPLIES/REPAIRS		16,480		16,480	16,500		
	D - DIVERS		3,200		3,200	3,500		
	GL # FOOTNOTE TOTAL		24,080		24,080	24,400		
01-0603-5-723000	OFFICE SUPPLIES	210						
01-0603-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	37,363	43,800	43,800	35,500	43,029	(1.8%)	(771)
	TUITION REIMBURSEMENT					3,000		
	BLUE CARD INCIDENT COMMAND TRAINING		2,000		1,200			
	NEW DIVER AND SWIFTWATER TECH		2,500		2,000	2,000		
	DUES/PUBLICATION		250		250	250		
	LAKE COUNTY CHIEFS DUES X 4		150		150	150		
	FIREFIGHTER TRAINING		13,000		13,000	16,000		
	ELECTIVE TRAINING		14,000		8,000	14,000		
	VIDEO CONFERENCING INTERNET SERVICE		5,200		4,200	500		
	FD INSTRUCTOR CONFERENCE		2,200		2,200	2,500		
	TARGET SOLUTIONS TRAINING RECORDS MANAGEMENT		4,500		4,500	4,629		
	GL # FOOTNOTE TOTAL		43,800		35,500	43,029		
01-0603-5-799000	MISCELLANEOUS		1,000	1,000	1,000	1,000		
<b>COMMODITIES</b>		<b>60,763</b>	<b>68,880</b>	<b>68,880</b>	<b>60,580</b>	<b>68,429</b>	<b>(0.7%)</b>	<b>(451)</b>
<b>Totals for DEPT 0603 - FIRE-EMERGENCY SERVICES</b>		<b>7,424,028</b>	<b>7,548,741</b>	<b>7,548,741</b>	<b>7,807,288</b>	<b>7,927,699</b>	<b>5.0%</b>	<b>378,958</b>



2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    REQUESTED  
 DEPT 0604 - FIRE-SUPPORT SERVICES

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY BUDGET	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>DEPT 0604 - FIRE-SUPPORT SERVICES</b>								
<b>SALARIES &amp; WAGES</b>								
01-0604-1-701000	SALARIES-UNIFORMED FULL-TIME	46,732	40,921	40,921	44,928	42,504	3.9%	1,583
<b>SALARIES &amp; WAGES</b>		<b>46,732</b>	<b>40,921</b>	<b>40,921</b>	<b>44,928</b>	<b>42,504</b>	<b>3.9%</b>	<b>1,583</b>
<b>EMPLOYEE BENEFITS</b>								
01-0604-2-794000	EMP CONTRIBUTION FICA/MEDICARE	647	593	593	665	616	3.9%	23
<b>EMPLOYEE BENEFITS</b>		<b>647</b>	<b>593</b>	<b>593</b>	<b>665</b>	<b>616</b>	<b>3.9%</b>	<b>23</b>
<b>CONTRACTUAL</b>								
01-0604-3-705000	CONTRACTUAL SERVICES	9,664	10,064	10,064	8,624	8,820	(12.4%)	(1,244)
	ENROUTE MOBILE SOFTWARE		1,640		1,600	1,600		
	MDC WIRELESS		7,200		5,800	5,900		
	STARCOM		1,224		1,224	1,320		
	GL # FOOTNOTE TOTAL		10,064		8,624	8,820		
<b>CONTRACTUAL</b>		<b>9,664</b>	<b>10,064</b>	<b>10,064</b>	<b>8,624</b>	<b>8,820</b>	<b>(12.4%)</b>	<b>(1,244)</b>
<b>UTILITIES</b>								
01-0604-4-709000	UTILITIES - STATION 3	17,707	28,100	28,100	27,950	28,500	1.4%	400
	COMCAST STATION 3		5,500		4,400	4,400		
	NORTH SHORE GAS		13,000		14,000	14,000		
	COM ED		8,500		8,500	9,000		
	LAKE COUNTY PUBLIC WORKS WATER		1,100		1,050	1,100		
	GL # FOOTNOTE TOTAL		28,100		27,950	28,500		
<b>UTILITIES</b>		<b>17,707</b>	<b>28,100</b>	<b>28,100</b>	<b>27,950</b>	<b>28,500</b>	<b>1.4%</b>	<b>400</b>
<b>COMMODITIES</b>								
01-0604-5-706000	MATERIALS AND SUPPLIES	14,185	15,000	15,000	15,000	16,000	6.7%	1,000
01-0604-5-707000	FIREFIGHTER SUPPLIES	78,050	33,900	33,900	33,900	34,000		100
	A - FIREFIGHTER SUPPLIES		9,900		9,900	10,000		
	B - FIREFIGHTER SUPPLIES (TURNOUT GEAR)		24,000		24,000	24,000		
	GL # FOOTNOTE TOTAL		33,900		33,900	34,000		
01-0604-5-752000	UNIFORMS	26,516	32,650	32,650	32,500	35,250	8.0%	2,600
	PATCHES - BADGES		1,500		1,500	1,500		
	27 FF'S X \$500.00		17,550		17,550	18,900		
	9 LIEUTENANTS		5,850		5,850	6,300		
	3 ASSISTANT CHIEFS		1,950		1,950	2,100		
	1 LIEUTENANT FIRE MARSHAL		650		650	700		
	1 CHIEF		650		650	700		
	1 ANALYST		350		200	350		
	CLASS A UNIFORMS AND BADGES		3,000		3,000	3,000		
	FIRE PREVENTION BUREAU PART TIME		500		500	1,000		
	1 DEPUTY FIRE CHIEF		650		650	700		
	GL # FOOTNOTE TOTAL		32,650		32,500	35,250		
<b>COMMODITIES</b>		<b>118,751</b>	<b>81,550</b>	<b>81,550</b>	<b>81,400</b>	<b>85,250</b>	<b>4.5%</b>	<b>3,700</b>
<b>REPAIRS &amp; MAINTENANCE</b>								
01-0604-7-712000	MAINTENANCE BUILDINGS	33,956	27,265	27,265	27,565	27,500	0.9%	235
	WORKOUT EQUIPMENT MAINTENANCE					450		
	SPRINKLER INSPECTION 5 YEAR - THREE STATIONS		1,395		1,395			
	PEST CONTROL		150		150	150		
	FIRE ALARM		770		770	800		
	FIRE EXTINGUISHER INSPECTIONS		1,300		1,300	1,400		
	STATION FURNISHINGS		1,400		1,400	1,500		
	GENERAL BUILDING MAINTENANCE		8,000		8,000	8,000		
	OVERHEAD DOORS		2,500		2,500	2,500		
	HVAC		6,500		7,000	7,500		
	SEPTIC STATION 3		500		500	500		
	ELEVATOR STATION 1		3,300		3,000	3,000		
	FIRE SPRINKLER SERVICE		450		450	500		
	HOOD AND DUCT SYSTEM SERVICE TESTING		1,000		1,100	1,200		
	GL # FOOTNOTE TOTAL		27,265		27,565	27,500		
01-0604-7-713000	MAINTENANCE GROUNDS	6,500	12,287	12,287	12,087	7,985	(35.0%)	(4,302)
	LAWN MOWING STATION 2		1,036		1,036	1,110		
	SPLIT RAIL FENCE FOR STATION 1		5,000		4,800			
	LAWN MOWING STATION 1		4,251		4,251	4,875		
	LAWN MAINTENANCE ST 1-2		500		500	500		
	LANDSCAPING		1,500		1,500	1,500		
	GL # FOOTNOTE TOTAL		12,287		12,087	7,985		
01-0604-7-714000	MAINT MOTOR VEHICLE FEES	310,014	316,214	316,214	316,214	325,700	3.0%	9,486
	FLEET MAINTENANCE		316,214		316,214	325,700		



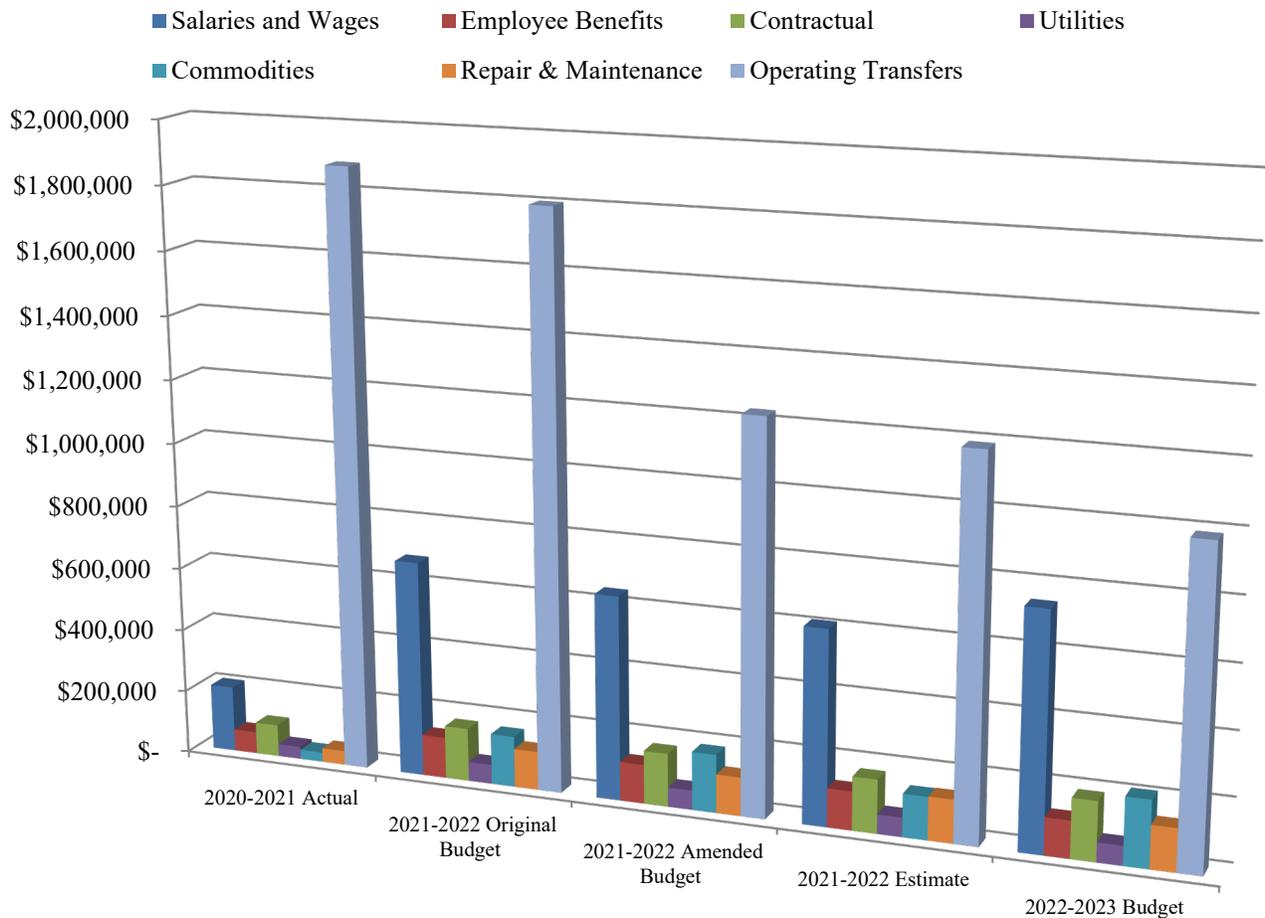
GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
01-0604-7-715000	MAINTENANCE OTHER EQUIPMENT	16,424	42,900	42,900	42,900	45,250	5.5%	2,350
	COMPUTER INSTALL		6,000		6,000	6,500		
	RADIO/PAGER MAINTENANCE		2,500		2,500	2,500		
	CAD MAINTENANCE		1,500		1,500	1,550		
	MDC MAINTENANCE		2,000		2,000	2,200		
	BASE RADIO MAINTENANCE		3,000		3,000	3,000		
	STATION ALERT MAINTENANCE		1,500		1,500	1,500		
	CHANGE OVER - VEHICLES		14,000		14,000	15,000		
	CYLINDER HYDRO TESTS		500		500	1,000		
	BREATHING AIR TESTING		2,500		2,500	2,500		
	SCBA MAINTENANCE		4,000		4,000	4,000		
	MISCELLANEOUS EQUIPMENT		1,200		1,200	1,200		
	GROUND LADDER TESTING		1,200		1,200	1,300		
	SAW, HURST TOOLS		3,000		3,000	3,000		
	GL # FOOTNOTE TOTAL		42,900		42,900	45,250		
	<b>REPAIRS &amp; MAINTENANCE</b>		<b>366,894</b>		<b>398,666</b>	<b>406,435</b>	<b>1.9%</b>	<b>7,769</b>
<b>Totals for DEPT 0604 - FIRE-SUPPORT SERVICES</b>			<b>560,395</b>		<b>559,894</b>	<b>572,125</b>	<b>2.2%</b>	<b>12,231</b>

# BUDGET DETAIL

## GENERAL FUND, RECREATION

Recreation	Actual 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change	
						A to D	C to D
Salaries and Wages	\$ 208,513	\$ 680,445	\$ 642,795	\$ 612,777	\$ 742,545	9.1%	21.2%
Employee Benefits	\$ 69,152	\$ 129,949	\$ 123,213	\$ 122,486	\$ 117,828	-9.3%	-3.8%
Contractual	\$ 101,555	\$ 167,711	\$ 167,711	\$ 168,842	\$ 186,982	11.5%	10.7%
Utilities	\$ 39,134	\$ 61,350	\$ 61,350	\$ 61,350	\$ 61,600	0.4%	0.4%
Commodities	\$ 30,028	\$ 160,715	\$ 183,765	\$ 135,238	\$ 210,980	31.3%	56.0%
Repair & Maintenance	\$ 44,576	\$ 121,827	\$ 121,827	\$ 136,792	\$ 135,276	11.0%	-1.1%
Operating Transfers	\$ 1,881,091	\$ 1,799,784	\$ 1,230,563	\$ 1,188,657	\$ 987,574	-45.1%	-16.9%
<b>Total Operating Expense</b>	<b>\$ 2,374,049</b>	<b>\$ 3,121,781</b>	<b>\$ 2,531,224</b>	<b>\$ 2,426,142</b>	<b>\$ 2,442,785</b>	<b>-21.8%</b>	<b>0.7%</b>
<b>Total Department</b>	<b>\$ 2,374,049</b>	<b>\$ 3,121,781</b>	<b>\$ 2,531,224</b>	<b>\$ 2,426,142</b>	<b>\$ 2,442,785</b>	<b>-21.8%</b>	<b>0.7%</b>

### Recreation





2020-21 2021-22 2021-22 2021-22 2022-23 2022-23 2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY BUDGET	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>DEPT 0702 - RECREATION</b>								
<b>SALARIES &amp; WAGES</b>								
01-0702-1-701000	SALARIES - STAFF	118,023	153,616	204,016	204,016	235,048	53.0%	81,432
01-0702-1-702000	SALARIES - TOT PROGRAMS	60,902	94,530	94,530	64,262	96,761	2.4%	2,231
01-0702-1-703000	SALARIES - YOUTH PROGRAMS		169,000	169,000	169,000	172,630	2.1%	3,630
	DANCE		21,000		21,000	21,630		
	DAY CAMP		117,000		117,000	120,000		
	TEEN TRAVELERS		30,000		30,000	30,000		
	WARMING HOUSE CONCESSIONS		1,000		1,000	1,000		
	GL # FOOTNOTE TOTAL		169,000		169,000	172,630		
01-0702-1-705000	SALARIES - SPECIAL EVENTS	15,462	1,000	1,000	500	1,000		
	<b>SALARIES &amp; WAGES</b>	<b>194,387</b>	<b>418,146</b>	<b>468,546</b>	<b>437,778</b>	<b>505,439</b>	<b>20.9%</b>	<b>87,293</b>
<b>EMPLOYEE BENEFITS</b>								
01-0702-2-720000	INSURANCE	20,519	41,301	41,301	36,373	28,542	(30.9%)	(12,759)
01-0702-2-747000	UNEMPLOYMENT BENEFITS	9,138			5,665			
01-0702-2-793000	EMPLOYER CONTRIBUTION IMRF	22,501	28,683	28,683	27,219	25,461	(11.2%)	(3,222)
01-0702-2-794000	EMP CONTRIBUTION FICA/MEDICARE	14,432	31,988	31,988	31,988	38,666	20.9%	6,678
	<b>EMPLOYEE BENEFITS</b>	<b>66,590</b>	<b>101,972</b>	<b>101,972</b>	<b>101,245</b>	<b>92,669</b>	<b>(9.1%)</b>	<b>(9,303)</b>
<b>CONTRACTUAL</b>								
01-0702-3-713000	INDEPENDENT CONTRACTOR	27,119	56,740	56,740	60,271	72,000	26.9%	15,260
	YOUNG REMBRANDTS				2,500	3,000		
	COOKING CLASSES WITH CHEF ROBERT				1,000	2,000		
	MUSIC IN THE BOX		3,000		4,500	5,000		
	KI TAEKWONDO		2,500		2,500	2,500		
	ROBOTHINK		1,000		4,000	4,000		
	CODE NINJAS		1,000					
	LIFESPORT FITNESS FENCING		2,000					
	JUNIOR SAILING		3,000		3,016	3,500		
	MAGIC CLASS		240		100	200		
	SHOTOKAN KARATE		18,000		15,000	18,000		
	LIFESPORT TENNIS CLUB / FENCING		18,000		25,000	28,000		
	FLIPS GYMNASTICS		1,000					
	LIBERTYVILLE GARDENS		2,000		2,655	2,800		
	NEW PROGRAMS		5,000			3,000		
	GL # FOOTNOTE TOTAL		56,740		60,271	72,000		
01-0702-3-721000	INTERGOVMTAL RISK MGMT AGENCY	14,606	24,863	24,863	24,863	24,863		
01-0702-3-742000	COPY MACHINE LEASE	52			100	5,200		5,200
	<b>CONTRACTUAL</b>	<b>41,777</b>	<b>81,603</b>	<b>81,603</b>	<b>85,234</b>	<b>102,063</b>	<b>25.1%</b>	<b>20,460</b>
<b>UTILITIES</b>								
01-0702-4-708000	ELECTRICITY	17,096	20,000	20,000	20,000	20,000		
01-0702-4-709000	NORTH SHORE GAS	3,658	2,250	2,250	2,250	2,500	11.1%	250
01-0702-4-710000	TELEPHONE	4,697	4,000	4,000	4,000	4,000		
	<b>UTILITIES</b>	<b>25,451</b>	<b>26,250</b>	<b>26,250</b>	<b>26,250</b>	<b>26,500</b>	<b>1.0%</b>	<b>250</b>
<b>COMMODITIES</b>								
01-0702-5-706000	SUPPL & EXP - TOT PROGRAMS	4,975	8,255	37,105	29,803	55,150	568.1%	46,895
	SPORTS COMPLEX SUB-LEASE				24,000	48,000		
	JUNIOR COUNSELOR T-SHIRTS		50					
	SAFETY TOWN SUPPLIES		100			300		
	SAFETY TOWN T-SHIRTS		200		142	200		
	SUNSHINE KIDS SUPPLIES		100		35	100		
	SUNSHINE KIDS T-SHIRTS		200		142	200		
	CAMP ADVENTURE SUPPLIES		80		142	100		
	CAMP ADVENTURE T-SHIRTS		75		142	100		
	KINDER KORNER SUPPLIES		4,300		2,500	3,000		
	KINDER KORNER T-SHIRTS		250		150	250		
	KINDER KORNER FIELD TRIPS		550		250	550		
	COPIER LEASE		1,350		1,300	1,350		
	PRESCHOOL CLASSES		1,000		1,000	1,000		
	GL # FOOTNOTE TOTAL		8,255		29,803	55,150		
01-0702-5-707000	SUPPL & EXP-YOUTH PROGRAMS	25,500	25,500	12,959	9,531	23,000	(9.8%)	(2,500)
	DAY CAMP SUPPLIES		18,000			18,000		
	SUMMER SCHOOL BUS		3,500					
	TEEN TRAVELERS		3,000		2,128	3,000		
	ADLER WARMING HOUSE CONCESSION SUPPLIES		500			500		
	RED CROSS BABYSITTING SUPPLIES		500		1,300	1,500		
	GL # FOOTNOTE TOTAL		25,500		12,959	23,000		
01-0702-5-716000	DANCE PROGRAM EXPENSE	6,187	9,400	9,400	8,000	9,400		
	COSTUMES		6,000		4,800	6,000		
	RECITAL FEE (RENTAL, BACKDROP, PROGRAM)		3,000		2,800	3,000		
	MISCELLANEOUS		400		400	400		
	GL # FOOTNOTE TOTAL		9,400		8,000	9,400		



GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
01-0702-5-722000	SEASONAL BROCHURES	3,932	20,350	20,350	11,966	20,450		100
	WEBSITE FORMATTING - FLIPPY BOOK		350		350	350		
	3 BROCHURES -SUMMER, FALL, WINTER		12,000		6,000	12,000		
	POSTAGE		5,000		5,616	5,800		
	FLIERS/MISC SOFTWARE UPGRADE		500			400		
	POSTCARDS AND MAILINGS		2,500			1,900		
	GL # FOOTNOTE TOTAL		20,350		11,966	20,450		
01-0702-5-723000	OFFICE SUPPLIES	1,365	6,500	6,500	9,978	8,400	29.2%	1,900
	COPIER LEASE					5,200		
	LETTERHEAD/ENVELOPES		500		678	300		
	BUSINESS CARDS		100		100	100		
	POSTAGE		900		500	500		
	SUPPLIES		3,500		3,500	3,500		
	ACTIVENET HARDWARE - 10 CREDIT CARD READERS		1,000			3,500		
	SOFTWARE UPGRADES/REPAIRS		500			500		
	GL # FOOTNOTE TOTAL		6,500		9,978	8,400		
01-0702-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,929	4,110	4,110	2,963	4,230	2.9%	120
	TARGET SOLUTIONS		300		110	150		
	SAM'S CLUB MEMBERSHIP		90		160	160		
	GOTO MEETING MEMBERSHIP		120		120	120		
	IPRA CONFERENCE		1,000		1,030	1,200		
	STAFF TRAINING		2,000		1,000	2,000		
	IPRA MEMBERSHIP		600		543	600		
	GL # FOOTNOTE TOTAL		4,110		2,963	4,230		
01-0702-5-732000	SUPPLIES & EXP -SPC EVNT FMLY	6,538	16,000	16,000	11,757	13,300	(16.9%)	(2,700)
	EASTER EGG HUNT				1,000	1,000		
	GRANDPARENT/GRANDCHILD NATURE WALK				100	200		
	PARENTS NIGHT OUT				150	300		
	DRIVE IN MOVIE/MOVIE IN PARK		2,200		1,635	2,000		
	SANTA PARADE		750		450	700		
	DONUTS W/SANTA		500		855	900		
	VIRTUAL CONTEST		250		200	200		
	ADDL 4TH OF JULY PORTABLE TOILETS		1,200		885			
	BREAKFAST WITH SANTA (2 SESSIONS)		1,200					
	DONUTS WITH THE BUNNY		1,200		800	900		
	MOM & SON CAMPFIRE COOKOUT		275		275	275		
	DADDY DAUGHTER DANCE		5,000		5,000	5,000		
	JULY 4TH - TENT FOR VILLAGE BAND		1,500					
	SIGNS		500			400		
	BIKE RESALE		200		200	200		
	TREE LIGHTING		1,000		100	1,000		
	LETTERS TO SANTA		225		107	225		
	GL # FOOTNOTE TOTAL		16,000		11,757	13,300		
01-0702-5-736000	CREDIT CARD BANK FEE	2,211	30,000	30,000	22,000	30,000		
01-0702-5-750000	REFUNDS				80			
01-0702-5-788000	CASH SHORT				382			
01-0702-5-799000	MISCELLANEOUS	1,088	1,000	1,000	500	1,000		
<b>COMMODITIES</b>		<b>28,225</b>	<b>121,115</b>	<b>149,965</b>	<b>110,388</b>	<b>164,930</b>	<b>36.2%</b>	<b>43,815</b>
<b>REPAIRS &amp; MAINTENANCE</b>								
01-0702-7-712000	MAINTENANCE BUILDING	40,620	53,855	53,855	68,820	64,045	18.9%	10,190
	PORT A POTTIES IN PARKS		1,200		3,025	1,200		
	ADLER SPRINKLER MAIN REPLACE		6,030		6,030			
	NEW UMBRELLAS AT RIVERSIDE TENNIS COURTS 4 @ 300		750		787	500		
	FURNACE INSPECTIONS AND REPAIRS		600		600	600		
	AIR CONDITIONS INSPECTIONS		500		500	500		
	PLUMBING		600		980	600		
	PAINTING		200		200	200		
	SPRINKLER INSPECTIONS		400		1,537	650		
	CHEMICAL CLEANING SUPPLIES		350		350	350		
	HARDWARE SUPPLIES		400		400	500		
	PEST CONTROL (RIVERSIDE PRESCHOOL)		725		725	725		
	CUSTODIAL -RIVERSIDE, ADLER, CRAWFORD, BUTLER							
	LAKE, DANCE/PRESCHOOL WING		38,000		51,385	53,520		
	LOCKS AND HARDWARE		200		450	500		
	FIRE EXTINGUISHER INSPECTION		500		101	500		
	PAPER PRODUCTS		2,800		1,300	2,800		
	MISCELLANEOUS REPAIRS		200		200	500		
	ELECTRICAL		400		250	400		
	GL # FOOTNOTE TOTAL		53,855		68,820	64,045		
01-0702-7-714000	MAINT MOTOR VEHICLE FEES	2,639	8,622	8,622	8,622	8,881	3.0%	259
<b>REPAIRS &amp; MAINTENANCE</b>		<b>43,259</b>	<b>62,477</b>	<b>62,477</b>	<b>77,442</b>	<b>72,926</b>	<b>16.7%</b>	<b>10,449</b>
<b>TRANSFERS</b>								
01-0702-8-788000	TRANSFER SPORTS COMPLEX-DEBT	1,881,091	1,799,784	1,230,563	1,188,657	974,207	(45.9%)	(825,577)
01-0702-8-789000	TECHNOLOGY EQUIP. & REPLACE					13,367		13,367
	TERF USER CHARGES (INCLUDES GIS)					13,367		
<b>TRANSFERS</b>		<b>1,881,091</b>	<b>1,799,784</b>	<b>1,230,563</b>	<b>1,188,657</b>	<b>987,574</b>	<b>(45.1%)</b>	<b>(812,210)</b>
<b>Totals for DEPT 0702 - RECREATION</b>		<b>2,280,780</b>	<b>2,611,347</b>	<b>2,121,376</b>	<b>2,026,994</b>	<b>1,952,101</b>	<b>(25.2%)</b>	<b>(659,246)</b>



2020-21 2021-22 2021-22 2021-22 2022-23 2022-23 2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY BUDGET	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>DEPT 0703 - SWIMMING POOL OPERATIONS</b>								
<b>SALARIES &amp; WAGES</b>								
01-0703-1-701000	SALARIES - ADMINISTRATIVE	14,126	54,749	54,749	54,749	56,706	3.6%	1,957
01-0703-1-702000	SALARIES - CONCESSIONS		9,750	7,500	7,250	9,750		
01-0703-1-703000	SALARIES - PUBLIC SWIM		166,000	100,000	101,000	139,800	(15.8%)	(26,200)
	IN-SERVICE TRAINING					6,000		
	ADLER POOL MANAGERS		15,000		15,000	15,500		
	ADLER POOL LIFEGUARDS		100,000		35,000	80,000		
	ADLER POOL CASHIER		9,000		9,000	8,000		
	RIVERSIDE POOL MANAGERS		10,000		10,000	10,300		
	RIVERSIDE LIFEGUARDS/CASHIER		14,000		14,000	11,000		
	MORNING CLEANING		18,000		18,000	9,000		
	GL # FOOTNOTE TOTAL		166,000		101,000	139,800		
01-0703-1-704000	SALARIES - SWIM LESSONS		31,800	12,000	12,000	30,850	(3.0%)	(950)
	LEARN TO SWIM SUPERVISOR		5,000		3,000	4,000		
	LEARN TO SWIM INSTRUCTORS		10,000		3,000	10,000		
	SWIM TEAM COACH		15,000		3,000	15,000		
	AQUA EXERCISE INSTRUCTORS		1,800		3,000	1,850		
	GL # FOOTNOTE TOTAL		31,800		12,000	30,850		
<b>SALARIES &amp; WAGES</b>		<b>14,126</b>	<b>262,299</b>	<b>174,249</b>	<b>174,999</b>	<b>237,106</b>	<b>(9.6%)</b>	<b>(25,193)</b>
<b>EMPLOYEE BENEFITS</b>								
01-0703-2-793000	EMPLOYER CONTRIBUTION IMRF	1,481	7,911	7,911	7,911	7,020	(11.3%)	(891)
01-0703-2-794000	EMP CONTRIBUTION FICA/MEDICARE	1,081	20,066	13,330	13,330	18,139	(9.6%)	(1,927)
<b>EMPLOYEE BENEFITS</b>		<b>2,562</b>	<b>27,977</b>	<b>21,241</b>	<b>21,241</b>	<b>25,159</b>	<b>(10.1%)</b>	<b>(2,818)</b>
<b>CONTRACTUAL</b>								
01-0703-3-705000	CONTRACTUAL SERVICES	900	11,000	11,000	8,500	8,500	(22.7%)	(2,500)
01-0703-3-721000	INTERGOVMTAL RISK MGMT AGENCY	5,618	9,563	9,563	9,563	9,563		
<b>CONTRACTUAL</b>		<b>6,518</b>	<b>20,563</b>	<b>20,563</b>	<b>18,063</b>	<b>18,063</b>	<b>(12.2%)</b>	<b>(2,500)</b>
<b>UTILITIES</b>								
01-0703-4-708000	ELECTRICITY	5,994	18,500	18,500	18,500	18,500		
01-0703-4-709000	NORTH SHORE GAS	4,753	14,000	14,000	14,000	14,000		
01-0703-4-710000	TELEPHONE	2,936	2,600	2,600	2,600	2,600		
<b>UTILITIES</b>		<b>13,683</b>	<b>35,100</b>	<b>35,100</b>	<b>35,100</b>	<b>35,100</b>		
<b>COMMODITIES</b>								
01-0703-5-705000	SUPPLIES - SWIM LESSONS		1,500	1,500	1,500	1,250	(16.7%)	(250)
	FINS/TOYS		250		250	250		
	SWIM LESSON TRAINING & REWARDS		500		500	250		
	LIFE JACKETS		500		500	500		
	KICKBOARDS		250		250	250		
	GL # FOOTNOTE TOTAL		1,500		1,500	1,250		
01-0703-5-706000	MATERIALS AND SUPPLIES	1,803	6,500	6,500	7,018	6,425	(1.2%)	(75)
	TRAINER AED		500			500		
	EMERGENCY EQUIPMENT (O2, MASKS, RESCUE TUBES)		1,000			1,000		
	COPIER		100			100		
	MISC		300		3,593	300		
	POOL PASSES		1,000			1,000		
	FANNY PACKS		500		250	500		
	WHISTLES		200		200	200		
	SEAL EASY MASKS		400		400	500		
	FIRST AID SUPPLIES		575		575	400		
	WRISTBANDS		150			150		
	SIGNAGE		500			500		
	COMCAST 106.24/MONTH		1,275		2,000	1,275		
	GL # FOOTNOTE TOTAL		6,500		7,018	6,425		
01-0703-5-707000	SUPPLIES - MAINTENANCE		1,300	1,300	1,179	11,800	807.7%	10,500
	LIFEGUARD CHAIRS				779	800		
	POOL DECK CHAIRS - RIVERSIDE					10,000		
	NET REPLACEMENTS		100			100		
	POLES FOR VACUUM		200			200		
	UMBRELLAS		1,000		400	700		
	GL # FOOTNOTE TOTAL		1,300		1,179	11,800		
01-0703-5-723000	OFFICE SUPPLIES		350	350	235	350		
01-0703-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES		3,550	3,550	1,294	3,375	(4.9%)	(175)
	ELLIS INSTRUCTOR TRAINING					650		
	FOOD SERVICE MANAGER TRAINING					250		
	TEAM UNIFY SOFTWARE		300					
	AFO/CPO CERT SUPERVISOR		1,500		300	1,000		
	WHEN TO WORK		250		228	300		
	LAKE COUNTY HEALTH PERMIT- ADLER		500		513	525		
	LAKE COUNTY HEALTH PERMIT - RIVERSIDE		250		228	250		
	NORTHERN ILLINOIS SWIM CONFERENCE		750		25	400		
	GL # FOOTNOTE TOTAL		3,550		1,294	3,375		
01-0703-5-732000	CONCESSION EXPENSE		15,300	9,500	8,669	12,000	(21.6%)	(3,300)
	GOLD MEDAL FOOD/CANDY				5,235	6,500		
	ICEE PRODUCT		1,000		1,073	1,500		



GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23	
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE		
	CONCESSION FOOD PERMIT		300		284	300			
	FROZEN FOOD ITEMS		6,600						
	FOOD		3,300						
	PAPER PRODUCTS		300			300			
	CLEANING SUPPLIES		400			300			
	PEPSI PRODUCTS		3,000		2,077	3,000			
	MISC		100			100			
	HEALTH DEPT		300						
	GL # FOOTNOTE TOTAL		15,300		8,669	12,000			
01-0703-5-734000	SPECIAL EVENTS		1,500	1,500	132	1,250	(16.7%)	(250)	
	MEMBER APPRECIATION EVENT		1,000			750			
	SWIM TEAM FAMILY PARTY		250		34	250			
	MISC SPECIAL EVENTS		250		98	250			
	GL # FOOTNOTE TOTAL		1,500		132	1,250			
01-0703-5-752000	UNIFORMS		6,300	6,300	3,988	6,300			
	VISORS/HATS		200		223	250			
	SWIM TEAM COACH UNIFORMS		300			300			
	SWIMSUITS		2,800		1,363	3,450			
	STAFF UNIFORMS		1,700		1,850	1,500			
	SWIM TEAM T-SHIRTS		1,300		552	800			
	GL # FOOTNOTE TOTAL		6,300		3,988	6,300			
01-0703-5-799000	MISCELLANEOUS		3,300	3,300	835	3,300			
<b>COMMODITIES</b>			<b>1,803</b>	<b>39,600</b>	<b>33,800</b>	<b>24,850</b>	<b>46,050</b>	<b>16.3%</b>	<b>6,450</b>
<b>REPAIRS &amp; MAINTENANCE</b>									
01-0703-7-12000	MAINTENANCE BUILDING		1,282	26,700	26,700	26,700	28,900	8.2%	2,200
	RIVERSIDE GUARD SHACK RENOVATION - AC, WINDOWS, FLOORING, PAINT, DESK, CHAIR						7,000		
	ALDER MANAGER OFFICE RENOVATION - AC, PAINT, DESK, CHAIRS, FILE CABINETS						5,000		
	CHEMICAL CABINET- PER IRMA		1,300		1,300				
	AIR CONDITIONING FOR CONCESSION STAND		8,000		8,000				
	MIXING VALVES		3,500		3,500				
	OVEN/COOKER/WARMERS REPAIR & MAINTENANCE		3,000		3,000	3,000			
	FENCE BARRIER FOR FILTER PIT PER IRMA		1,300		1,300				
	PEST CONTROL		500		500	600			
	JANITORIAL SUPPLIES		2,700		2,700	3,000			
	LIGHT BULBS AND LENS COVERS		200		200	200			
	WINDOW REPLACEMENT		100		100				
	PLUMBING - NEW FAUCETS FOR BOTH POOLS		1,000		1,000	2,500			
	ELECTRICAL		800		800	800			
	IRRIGATION REPAIRS		200		250	400			
	LOCKS AND HARDWARE		400		400	400			
	AC REPAIRS		700		700	700			
	SOUND EQUIPMENT REPAIR		100		100	100			
	FIRE EXTINGUISHER INSPECTION		200		150	1,000			
	CONTRACTUAL CLEANING-RIVERSIDE		2,700		2,700	4,200			
	GL # FOOTNOTE TOTAL		26,700		26,700	28,900			
01-0703-7-716000	MAINTENANCE POOLS	35	32,650	32,650	32,650	33,450	2.5%	800	
	PAINT ADLER POOL SHOWER STALLS		4,500		4,500				
	RIVERSIDE: REPAIR BROKEN DECK DRAIN		2,000		2,000				
	ADLER POOL LIQUID CHLORINE		5,000		5,000	6,000			
	ADLER CO2		5,000		5,000	5,800			
	ADLER STABILIZER		450		450	600			
	ADLER PUMP REPAIRS		800		800	800			
	ADLER HEATER REPAIR		500		500	500			
	ADLER CONTROLS REPAIR		100		100	500			
	RIVERSIDE LIQUID CHLORINE		600		600	750			
	RIVERSIDE CO2		900		900	1,000			
	PUMP AND FILTER REPAIRS		500		500	500			
	HEATER MAINTENANCE		100		100	100			
	CONTROL REPAIRS		200		200	2,200			
	BOTH POOLS ACID AND TSP		400		400	400			
	BOTH POOLS TESTING SUPPLIES		200		200	800			
	BOTH POOLS VACUUM REPAIRS		350		350	350			
	BOTH POOLS PAINT		150		150	150			
	ADLER SEQUA SOLUTION & MISC		1,500		1,500	1,700			
	CHEMICAL CONTROLLER REPLACEMENT		2,000		2,000	2,500			
	MISC RIVERSIDE		200		200	200			
	SPRING START UP SUPPLIES		5,100		5,100	5,500			
	SPARE CHLORINE PUMP		500		500	1,500			
	REPLACEMENT MAIN DRAIN VALVE FOR ZERO DEPTH POOL		800		800	800			
	REPLACEMENT MAIN DRAIN VALVES FOR DIVE & PLUNGE POOLS		800		800	800			
	GL # FOOTNOTE TOTAL		32,650		32,650	33,450			
<b>REPAIRS &amp; MAINTENANCE</b>			<b>1,317</b>	<b>59,350</b>	<b>59,350</b>	<b>59,350</b>	<b>62,350</b>	<b>5.1%</b>	<b>3,000</b>
<b>Totals for DEPT 0703 - SWIMMING POOL OPERATIONS</b>			<b>40,009</b>	<b>444,889</b>	<b>344,303</b>	<b>333,603</b>	<b>423,828</b>	<b>(4.7%)</b>	<b>(21,061)</b>



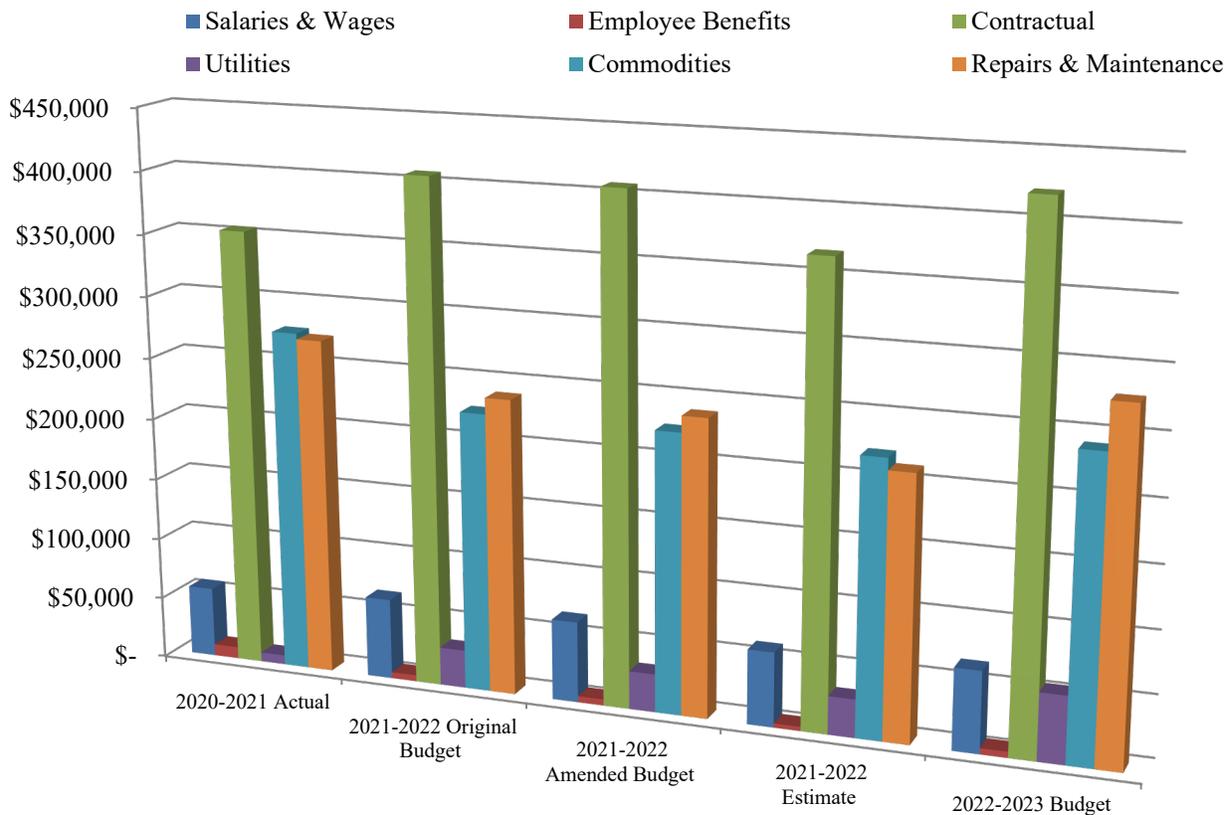
GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>DEPT 0705 - SENIOR PROGRAMS</b>								
<b>CONTRACTUAL</b>								
01-0705-3-713000	CONTRACTUAL SERVICES	53,260	65,545	65,545	65,545	66,856	2.0%	1,311
	SENIOR SERVICES CONTRACT (\$60,000 BASE PLUS 2% 2022-2023 ESCALATION)		65,545		65,545	66,856		
<b>CONTRACTUAL</b>		<b>53,260</b>	<b>65,545</b>	<b>65,545</b>	<b>65,545</b>	<b>66,856</b>	<b>2.0%</b>	<b>1,311</b>
<b>Totals for DEPT 0705 - SENIOR PROGRAMS</b>		<b>53,260</b>	<b>65,545</b>	<b>65,545</b>	<b>65,545</b>	<b>66,856</b>	<b>2.0%</b>	<b>1,311</b>

# BUDGET DETAIL

## GENERAL FUND, MISC. COST CENTERS\*

Miscellaneous Cost Centers	Actual 2020-2021	Original Budget	Amended Budget	Estimate	Budget	% Change	% Change
		2021-2022 A	2021-2022 B	2021-2022 C	2022-2023 D	A to D	C to D
Salaries & Wages	\$ 56,900	\$ 65,500	\$ 65,500	\$ 60,325	\$ 65,500	0.0%	8.6%
Employee Benefits	\$ 9,371	\$ 5,011	\$ 5,011	\$ 3,489	\$ 5,011	0.0%	43.6%
Contractual	\$ 354,257	\$ 407,078	\$ 407,078	\$ 366,978	\$ 420,943	3.4%	14.7%
Utilities	\$ 7,459	\$ 30,881	\$ 30,881	\$ 30,881	\$ 54,262	75.7%	75.7%
Commodities	\$ 276,139	\$ 225,111	\$ 225,111	\$ 220,761	\$ 240,436	6.8%	8.9%
Repairs & Maintenance	\$ 271,713	\$ 238,259	\$ 238,259	\$ 211,259	\$ 277,620	16.5%	31.4%
<b>Total Operating Expense</b>	<b>\$ 975,839</b>	<b>\$ 971,840</b>	<b>\$ 971,840</b>	<b>\$ 893,693</b>	<b>\$ 1,063,772</b>	<b>9.5%</b>	<b>19.0%</b>
<b>Total Department</b>	<b>\$ 975,839</b>	<b>\$ 971,840</b>	<b>\$ 971,840</b>	<b>\$ 893,693</b>	<b>\$ 1,063,772</b>	<b>9.5%</b>	<b>19.0%</b>

### Miscellaneous Cost Centers



\*Miscellaneous cost centers include Emergency Management Agency, Boards and Commissions, Legal, Central Business District Parking, Community Organizations, and Public Buildings.



2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    REQUESTED  
 % CHANGE

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY BUDGET	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>DEPT 1000 - EMERGENCY MANAGEMENT AGENCY</b>								
<b>UTILITIES</b>								
01-1000-4-708000	ELECTRICITY		20	20	20	40	100.0%	20
	ELECTRICITY FOR SIRENS		20		20	40		
<b>UTILITIES</b>			<b>20</b>	<b>20</b>	<b>20</b>	<b>40</b>	<b>100.0%</b>	<b>20</b>
<b>COMMODITIES</b>								
01-1000-5-717000	COMPUTER EQUIPMENT & SUPPLIES		300	300	300	300		
	EOC COMPUTER MAINTENANCE		300		300	300		
01-1000-5-723000	OFFICE SUPPLIES		125	125	125	125		
	OFFICE SUPPLIES MISCELLANEOUS		125		125	125		
01-1000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	791	1,295	1,295	1,020	1,320	1.9%	25
	TRAINING		200		200	200		
	LEPC DUES		30		30	30		
	EMA CONFERENCE		275			300		
	IESMA DUES		65		65	65		
	COMLABS EM-NET SUBSCRIPTION		725		725	725		
	GL # FOOTNOTE TOTAL		1,295		1,020	1,320		
01-1000-5-799000	MISCELLANEOUS	78,650	10,000	10,000	4,000	5,000	(50.0%)	(5,000)
<b>COMMODITIES</b>		<b>79,441</b>	<b>11,720</b>	<b>11,720</b>	<b>5,445</b>	<b>6,745</b>	<b>(42.4%)</b>	<b>(4,975)</b>
<b>REPAIRS &amp; MAINTENANCE</b>								
01-1000-7-715000	MAINTENANCE OTHER EQUIPMENT	5,297	5,200	5,200	5,200	6,000	15.4%	800
	EARLY WARNING SIREN REPAIRS		5,200		5,200	6,000		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>5,297</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>6,000</b>	<b>15.4%</b>	<b>800</b>
<b>Totals for DEPT 1000 - EMERGENCY MANAGEMENT AGENCY</b>		<b>84,738</b>	<b>16,940</b>	<b>16,940</b>	<b>10,665</b>	<b>12,785</b>	<b>(24.5%)</b>	<b>(4,155)</b>



2020-21 2021-22 2021-22 2021-22 2022-23 2022-23 2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET BUDGET ACTIVITY BUDGET % CHANGE AMT CHANGE

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY BUDGET	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>DEPT 1200 - LEGISLATIVE BDS &amp; COMMITTEES</b>								
<b>SALARIES &amp; WAGES</b>								
01-1200-1-701000	SALARIES - VILLAGE BOARD	49,200	58,000	58,000	53,600	58,000		
01-1200-1-770000	APPEARANCE REVIEW COMMITTEE	750	1,300	1,300	775	1,300		
01-1200-1-775000	PLAN COMMISSION/ZON BD APPEALS	6,950	6,200	6,200	5,950	6,200		
<b>SALARIES &amp; WAGES</b>		<b>56,900</b>	<b>65,500</b>	<b>65,500</b>	<b>60,325</b>	<b>65,500</b>		
<b>EMPLOYEE BENEFITS</b>								
01-1200-2-747000	UNEMPLOYMENT BENEFITS	5,018			(1,126)			
01-1200-2-794000	EMP CONTRIBUTION FICA/MEDICARE	4,353	5,011	5,011	4,615	5,011		
<b>EMPLOYEE BENEFITS</b>		<b>9,371</b>	<b>5,011</b>	<b>5,011</b>	<b>3,489</b>	<b>5,011</b>		
<b>CONTRACTUAL</b>								
01-1200-3-728000	TECHNICAL SERVICE	7,344	12,372	12,372	12,372	12,503	1.1%	131
	PROFESSIONAL SERVICES		5,000		5,000	5,000		
	PUBLIC NOTICES		3,000		3,000	3,000		
	BOARD MEETING VIDEO STORAGE-CIVIC PLUS		4,372		4,372	4,503		
	GL # FOOTNOTE TOTAL		12,372		12,372	12,503		
<b>CONTRACTUAL</b>		<b>7,344</b>	<b>12,372</b>	<b>12,372</b>	<b>12,372</b>	<b>12,503</b>	<b>1.1%</b>	<b>131</b>
<b>COMMODITIES</b>								
01-1200-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	16,868	20,551	20,551	20,551	20,551		
	MEETING ATTENDANCE		1,400		1,400	1,400		
	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		2,300		2,300	2,300		
	LAKE COUNTY MUNICIPAL LEAGUE DUES		2,155		2,155	2,155		
	LAKE COUNTY TRANSPORTATION		875		875	875		
	GL # FOOTNOTE TOTAL		20,551		20,551	20,551		
01-1200-5-771000	BD OF POLICE & FIRE COMMISSION	9,411	5,000	5,000	5,000	7,000	40.0%	2,000
01-1200-5-774000	HISTORIC PRESERVATION COMMISSION	667	340	340	340	340		
01-1200-5-798000	BUSINESS APPRECIATION BREAKFST		2,000	2,000		2,000		
01-1200-5-799000	MISCELLANEOUS	6,379	11,000	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		
<b>COMMODITIES</b>		<b>33,325</b>	<b>38,891</b>	<b>38,891</b>	<b>36,891</b>	<b>40,891</b>	<b>5.1%</b>	<b>2,000</b>
<b>Totals for DEPT 1200 - LEGISLATIVE BDS &amp; COMMITTEES</b>		<b>106,940</b>	<b>121,774</b>	<b>121,774</b>	<b>113,077</b>	<b>123,905</b>	<b>1.7%</b>	<b>2,131</b>
<b>DEPT 1300 - LEGAL</b>								
<b>CONTRACTUAL</b>								
01-1300-3-776000	VILLAGE ATTORNEY-GEN REPRESENT	213,096	195,000	195,000	195,000	205,000	5.1%	10,000
01-1300-3-777000	VILLAGE PROSECUTOR	56,924	65,000	65,000	65,000	65,000		
01-1300-3-778000	LABOR COUNSEL	33,749	35,000	35,000	40,000	40,000	14.3%	5,000
01-1300-3-779000	LITIGATION	2,874	30,000	30,000	5,000	30,000		
01-1300-3-781000	ADMINISTRATIVE ADJUDICATOR	2,890	5,000	5,000	5,000	5,000		
01-1300-3-799000	OTHER LEGAL		7,500	7,500		7,500		
<b>CONTRACTUAL</b>		<b>309,533</b>	<b>337,500</b>	<b>337,500</b>	<b>310,000</b>	<b>352,500</b>	<b>4.4%</b>	<b>15,000</b>
<b>Totals for DEPT 1300 - LEGAL</b>		<b>309,533</b>	<b>337,500</b>	<b>337,500</b>	<b>310,000</b>	<b>352,500</b>	<b>4.4%</b>	<b>15,000</b>



2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    REQUESTED  
 AMT CHANGE

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY BUDGET	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>Dept 1500 - CENTRAL BUSINESS DST PARKING</b>								
<b>UTILITIES</b>								
01-1500-4-710000	TELEPHONE	5,213	5,500	5,500	5,500	5,500		
	<b>UTILITIES</b>	<b>5,213</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>		
<b>REPAIRS &amp; MAINTENANCE</b>								
01-1500-7-712000	MAINTENANCE BUILDING	109,271	73,200	73,200	74,600	124,600	70.2%	51,400
	ELEVATOR MAINTENANCE-CONTRACT & INSPECTION		12,400		12,400	12,400		
	MISC OTHER MAINTENANCE		2,000		2,000	2,000		
	LIGHT BULBS		600		1,000	1,000		
	SPRINKLER SYSTEM INSPECTION & FIRE							
	EXTINGUISHER MAINT		700		1,500	1,500		
	CODE BLUE REPLACE		2,900		2,900	2,900		
	CODE BLUE REPAIRS		500		500	500		
	ANNUAL MAINTENANCE - LAKE STREET AND CHURCH							
	STREET PARKING GARAGES		50,000		50,000	100,000		
	FIRE ALARM INSPECTION		1,300		1,300	1,300		
	FIRE EXTINGUISHER MAINTENANCE		1,000		1,200	1,200		
	WASH WINDOWS		1,800		1,800	1,800		
	GL # FOOTNOTE TOTAL		73,200		74,600	124,600		
01-1500-7-713000	MAINTENANCE PARKING LOTS	13,048	28,366	28,366	24,866	28,593	0.8%	227
	LANDSCAPE CHURCH STREET GARAGE		5,574		5,574	5,753		
	LANDSCAPE LAKE STREET GARAGE		2,417		2,417	2,465		
	SNOW REMOVAL		11,500		8,000	11,500		
	REPLACEMENT PLANTS		1,000		1,000	1,000		
	IRRIGATION SYSTEM		350		350	350		
	TRASH ENCLOSURE & SIDEWALK/ALLEYWAY							
	CLEANING		7,525		7,525	7,525		
	GL # FOOTNOTE TOTAL		28,366		24,866	28,593		
	<b>REPAIRS &amp; MAINTENANCE</b>	<b>122,319</b>	<b>101,566</b>	<b>101,566</b>	<b>99,466</b>	<b>153,193</b>	<b>50.8%</b>	<b>51,627</b>
<b>Totals for DEPT 1500 - CENTRAL BUSINESS DST PARKING</b>		<b>127,532</b>	<b>107,066</b>	<b>107,066</b>	<b>104,966</b>	<b>158,693</b>	<b>48.2%</b>	<b>51,627</b>



GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>DEPT 1600 - COMMUNITY ORGAN/ACTIVITIES</b>								
<b>CONTRACTUAL</b>								
01-1600-3-750000	DIAL-A-RIDE	829	3,000	3,000	3,000	1,734	(42.2%)	(1,266)
	DECREASE DUE TO TEMPORARY LCCTSC GRANT		3,000		3,000	1,734		
01-1600-3-767000	MOSQUITO CONTROL	31,495	45,600	45,600	33,000	45,600		
	MOSQUITO CONTROL PLUS TWO OPTIONAL SPRAYS		45,600		33,000	45,600		
<b>CONTRACTUAL</b>		<b>32,324</b>	<b>48,600</b>	<b>48,600</b>	<b>36,000</b>	<b>47,334</b>	<b>(2.6%)</b>	<b>(1,266)</b>
<b>COMMODITIES</b>								
01-1600-5-754000	NO IL SPECIAL RECREATION ASSN	149,600	150,000	150,000	149,600	149,600		(400)
01-1600-5-761000	SPECIAL EVENTS	10,000	16,300	16,300	21,625	35,000	114.7%	18,700
	SANTA PARADE					1,000		
	JULY 4TH - TENT FOR VILLAGE BAND					1,500		
	ADDITIONAL JULY 4TH PORTABLE TOILETS					1,200		
	GO LIBERTYVILLE WALK		1,000			1,000		
	MISC		300		1,625	300		
	FIREWORKS		15,000		20,000	30,000		
	GL # FOOTNOTE TOTAL		16,300		21,625	35,000		
01-1600-5-799000	MISCELLANEOUS	2,500	2,500	2,500	2,500	2,500		
	211 SERVICE		2,500		2,500	2,500		
<b>COMMODITIES</b>		<b>162,100</b>	<b>168,800</b>	<b>168,800</b>	<b>173,725</b>	<b>187,100</b>	<b>10.8%</b>	<b>18,300</b>
<b>Totals for DEPT 1600 - COMMUNITY ORGAN/ACTIVITIES</b>		<b>194,424</b>	<b>217,400</b>	<b>217,400</b>	<b>209,725</b>	<b>234,434</b>	<b>7.8%</b>	<b>17,034</b>



2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    REQUESTED  
 DEPT 1700 - PUBLIC BUILDINGS

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY BUDGET	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>DEPT 1700 - PUBLIC BUILDINGS</b>								
<b>CONTRACTUAL</b>								
01-1700-3-721000	INTERGOVMTAL RISK MGMT AGENCY	5,056	8,606	8,606	8,606	8,606		
<b>CONTRACTUAL</b>		<b>5,056</b>	<b>8,606</b>	<b>8,606</b>	<b>8,606</b>	<b>8,606</b>		
<b>UTILITIES</b>								
01-1700-4-709000	NORTH SHORE GAS	2,246	2,000	2,000	2,000	2,000		
01-1700-4-712000	STORMWATER FEE		23,361	23,361	23,361	46,722	100.0%	23,361
	599.0 ERU + IDF X \$13.00 X 6 BILLS FOR FY 2022-2023		23,361		23,361	46,722		
<b>UTILITIES</b>		<b>2,246</b>	<b>25,361</b>	<b>25,361</b>	<b>25,361</b>	<b>48,722</b>	<b>92.1%</b>	<b>23,361</b>
<b>COMMODITIES</b>								
01-1700-5-706000	MATERIALS AND SUPPLIES	450	500	500	500	500		
	EQUIPMENT AND TOOLS FOR FACILITIES MANAGER		500		500	500		
01-1700-5-752000	UNIFORMS	536	300	300	300	300		
	UNIFORMS FOR FACILITIES MANAGER		300		300	300		
01-1700-5-799000	MISCELLANEOUS	287	4,900	4,900	3,900	4,900		
	TUITION REIMBURSEMENT FACILITIES MANAGER		2,000		1,000	2,000		
	MISCELLANEOUS		2,900		2,900	2,900		
	GL # FOOTNOTE TOTAL		4,900		3,900	4,900		
<b>COMMODITIES</b>		<b>1,273</b>	<b>5,700</b>	<b>5,700</b>	<b>4,700</b>	<b>5,700</b>		
<b>REPAIRS &amp; MAINTENANCE</b>								
01-1700-7-712000	MAINTENANCE - VILLAGE HALL	40,573	40,278	40,278	40,278	40,365		87
	LAWN MOWING CONTRACTUAL		1,638		1,638	1,725		
	CONTRACTUAL SERVICES		12,000		12,000	12,000		
	JANITORIAL SERVICE		13,500		13,500	13,500		
	HVAC MAINTENANCE		4,000		4,000	4,000		
	FIRE SPRINKLER/EXTINGUISHER/ALARM		1,200		1,200	1,200		
	PEST CONTROL		800		800	800		
	JANITORIAL & MAINTENANCE SUPPLIES		1,600		1,600	1,600		
	OTHER REPAIRS, FLAGS(240)		2,000		2,000	2,000		
	ELEVATOR MAINTENANCE		3,540		3,540	3,540		
	GL # FOOTNOTE TOTAL		40,278		40,278	40,365		
01-1700-7-713000	MAINTENANCE - SCHERTZ BLDG	102,568	90,240	90,240	65,340	77,058	(14.6%)	(13,182)
	POLICE RAMP REPAIRS		4,500			4,500		
	POLICE REAR SERVICE DOOR REPLACEMENT		3,500		3,500	3,500		
	LANDSCAPE MOWING CONTRACTUAL					7,218		
	CONTRACTUAL SERVICES		14,000		14,000	14,000		
	JANITORIAL SERVICE		45,600		25,000	25,000		
	HVAC MAINTENANCE		10,000		10,000	10,000		
	FIRE SPRINKLER/EXTINGUISHER/ALARM							
	MAINTENANCE		1,200		1,200	1,200		
	JANITORIAL MAINTENANCE SUPPLIES		2,900		2,900	2,900		
	OTHER REPAIRS (FLAGS,240)		4,000		4,000	4,000		
	ELEVATOR MAINTENANCE		3,540		3,540	3,540		
	PEST CONTROL		1,000		1,200	1,200		
	GL # FOOTNOTE TOTAL		90,240		65,340	77,058		
01-1700-7-714000	MAINTENANCE VEHICLES	956	975	975	975	1,004	3.0%	29
<b>REPAIRS &amp; MAINTENANCE</b>		<b>144,097</b>	<b>131,493</b>	<b>131,493</b>	<b>106,593</b>	<b>118,427</b>	<b>(9.9%)</b>	<b>(13,066)</b>
<b>Totals for DEPT 1700 - PUBLIC BUILDINGS</b>		<b>152,672</b>	<b>171,160</b>	<b>171,160</b>	<b>145,260</b>	<b>181,455</b>	<b>6.0%</b>	<b>10,295</b>

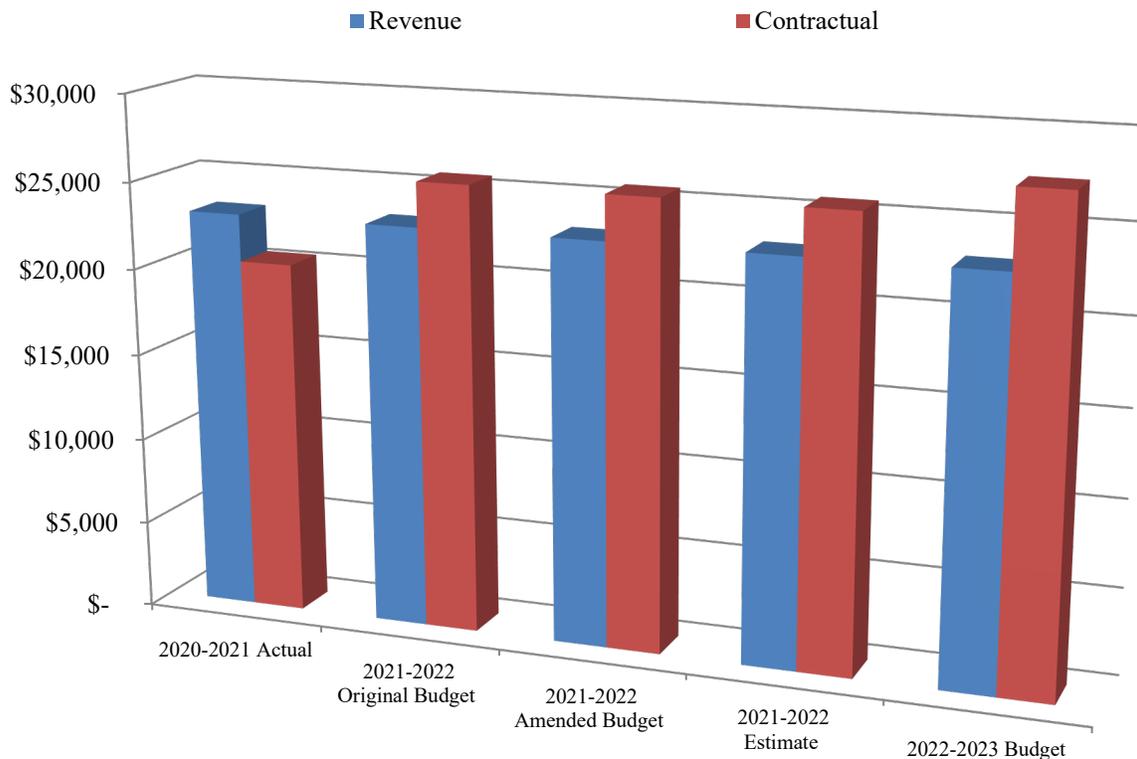
# BUDGET DETAIL

## 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 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 23,101	\$ 23,090	\$ 23,090	\$ 23,041	\$ 23,040	-0.2%	0.0%
Expenses	\$ (20,409)	\$ (25,660)	\$ (25,660)	\$ (25,660)	\$ (27,429)	6.9%	6.9%
Net Operating Income (loss)	\$ 2,692	\$ (2,570)	\$ (2,570)	\$ (2,619)	\$ (4,389)	70.8%	67.6%
<b>Operating Expense Detail</b>							
Contractual	\$ 20,409	\$ 25,660	\$ 25,660	\$ 25,660	\$ 27,429	6.9%	6.9%
	\$ 20,409	\$ 25,660	\$ 25,660	\$ 25,660	\$ 27,429		
Total Fund Expense	\$ 20,409	\$ 25,660	\$ 25,660	\$ 25,660	\$ 27,429	6.9%	6.9%
Net Fund Income (loss)	\$ 2,692	\$ (2,570)	\$ (2,570)	\$ (2,619)	\$ (4,389)	70.8%	67.6%

### Concord Special Service Area





2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    REQUESTED  
 % CHANGE

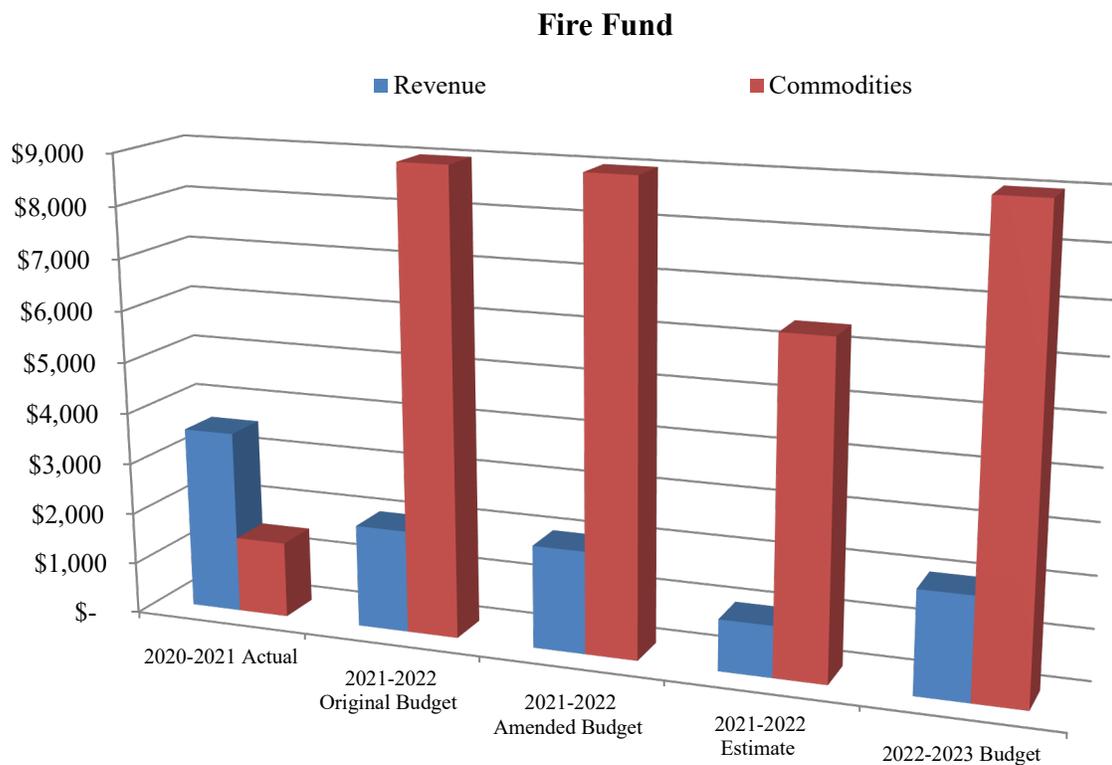
GL NUMBER	DESCRIPTION	2020-21 ACTIVITY BUDGET	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>FUND 02 - CONCORD SPECIAL SERVICE AREA</b>								
<b>REVENUES</b>								
02-0000-0-601000	PROPERTY TAXES	23,101	23,040	23,040	23,040	23,040		
02-0000-0-690000	INTEREST REVENUE		50	50	1		(100.0%)	(50)
<b>TOTAL REVENUES</b>		<b>23,101</b>	<b>23,090</b>	<b>23,090</b>	<b>23,041</b>	<b>23,040</b>	<b>(0.2%)</b>	<b>(50)</b>
<b>APPROPRIATIONS</b>								
<b>CONTRACTUAL</b>								
02-0000-0-728000	ADMINISTRATION FEES	1,275	1,275	1,275	1,275	1,275		
02-0000-0-780000	RETENTION POND MAINT	7,269	7,441	7,441	7,441	7,210	(3.1%)	(231)
02-0000-0-781000	LANDSCAPING	11,696	11,944	11,944	11,944	11,944		
	(SSA)		11,944		11,944	11,944		
<b>CONTRACTUAL</b>		<b>20,240</b>	<b>20,660</b>	<b>20,660</b>	<b>20,660</b>	<b>20,429</b>	<b>(1.1%)</b>	<b>(231)</b>
<b>COMMODITIES</b>								
02-0000-0-799000	MISCELLANEOUS EXPENSE	169	5,000	5,000	5,000	7,000	40.0%	2,000
	MISCELLANEOUS		5,000		5,000	7,000		
<b>COMMODITIES</b>		<b>169</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>7,000</b>	<b>40.0%</b>	<b>2,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>20,409</b>	<b>25,660</b>	<b>25,660</b>	<b>25,660</b>	<b>27,429</b>	<b>6.9%</b>	<b>1,769</b>

# 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 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 3,575	\$ 2,000	\$ 2,000	\$ 1,000	\$ 2,000	0.0%	100.0%
Expenses	\$ (1,480)	\$ (9,000)	\$ (9,000)	\$ (6,400)	\$ (9,000)	0.0%	40.6%
Net Operating Income (loss)	\$ 2,095	\$ (7,000)	\$ (7,000)	\$ (5,400)	\$ (7,000)	0.0%	29.6%
<b>Operating Expense Detail</b>							
Commodities	\$ 1,480	\$ 9,000	\$ 9,000	\$ 6,400	\$ 9,000	0.0%	40.6%
	\$ 1,480	\$ 9,000	\$ 9,000	\$ 6,400	\$ 9,000		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 1,480	\$ 9,000	\$ 9,000	\$ 6,400	\$ 9,000	0.0%	40.6%
Net Fund Income (loss)	\$ 2,095	\$ (7,000)	\$ (7,000)	\$ (5,400)	\$ (7,000)	0.0%	29.6%





2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    AMT CHANGE

**GL NUMBER                      DESCRIPTION**  
**FUND 04 - FIRE FUND**

**REVENUES**

**CHARGES FOR SERVICES**

04-0000-5-632000	DONATIONS	3,575	2,000	2,000	1,000	2,000
	DONATIONS		2,000		1,000	2,000
<b>CHARGES FOR SERVICES</b>		<b>3,575</b>	<b>2,000</b>	<b>2,000</b>	<b>1,000</b>	<b>2,000</b>
<b>TOTAL REVENUES</b>		<b>3,575</b>	<b>2,000</b>	<b>2,000</b>	<b>1,000</b>	<b>2,000</b>

**APPROPRIATIONS**

**COMMODITIES**

04-0000-5-726000	ANTIQUE FIRE TRUCK REPAIRS		2,000	2,000		2,000
	FIRE TRUCK REPAIRS		2,000			2,000
04-0000-5-799000	EMS SUPPLIES	1,480	7,000	7,000	6,400	7,000
	MEDICAL EQUIPMENT PURCHASES		7,000		6,400	7,000
<b>COMMODITIES</b>		<b>1,480</b>	<b>9,000</b>	<b>9,000</b>	<b>6,400</b>	<b>9,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,480</b>	<b>9,000</b>	<b>9,000</b>	<b>6,400</b>	<b>9,000</b>

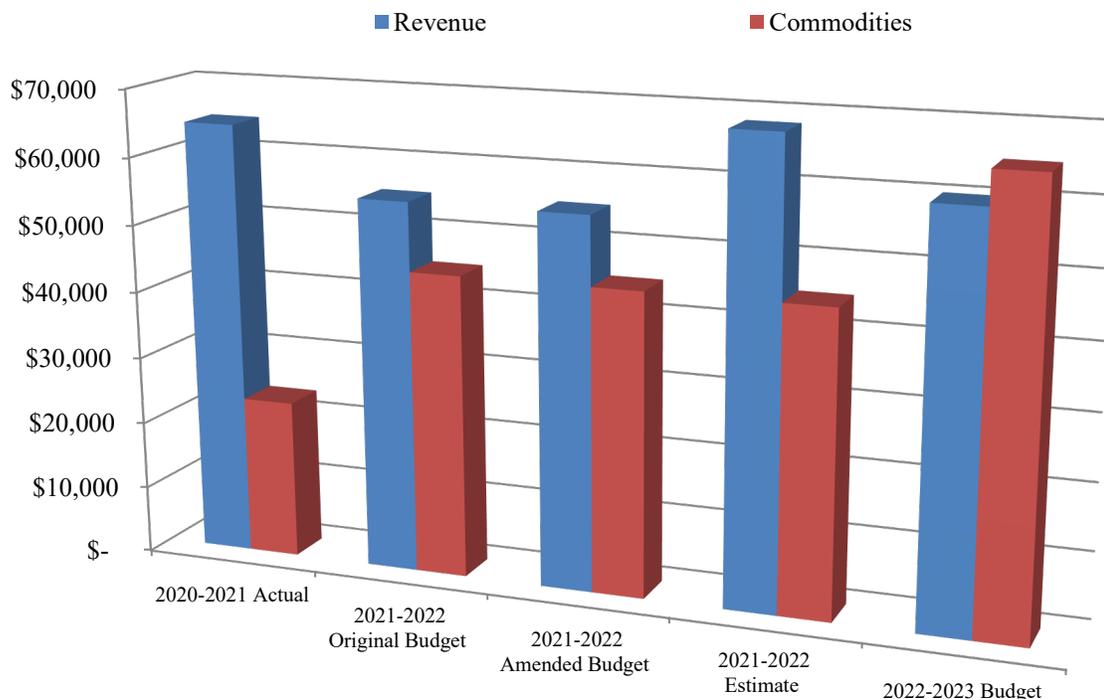
# BUDGET DETAIL

## 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 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 64,665	\$ 55,170	\$ 55,170	\$ 68,243	\$ 60,015	8.8%	-12.1%
Expenses	\$ (23,574)	\$ (45,000)	\$ (45,000)	\$ (45,000)	\$ (65,000)	44.4%	44.4%
Net Operating Income (loss)	\$ 41,091	\$ 10,170	\$ 10,170	\$ 23,243	\$ (4,985)	-149.0%	-121.4%
<b>Operating Expense Detail</b>							
Commodities	\$ 23,574	\$ 45,000	\$ 45,000	\$ 45,000	\$ 65,000	44.4%	44.4%
	\$ 23,574	\$ 45,000	\$ 45,000	\$ 45,000	\$ 65,000		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 23,574	\$ 45,000	\$ 45,000	\$ 45,000	\$ 65,000	44.4%	44.4%
Net Fund Income (loss)	\$ 41,091	\$ 10,170	\$ 10,170	\$ 23,243	\$ (4,985)	-149.0%	-121.4%

### Foreign Fire Insurance Tax Fund





2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    REQUESTED  
**FUND 05 - FOREIGN FIRE INSURANCE TAX**

**REVENUES**

GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL	AMENDED	PROJECTED	REQUESTED	REQUESTED	REQUESTED
		BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE	AMT CHANGE	
05-0000-0-617000	FOREIGN FIRE TAX	64,510	55,000	55,000	68,223	60,000	9.1%	5,000
05-0000-0-690000	INTEREST REVENUE	155	170	170	20	15	(91.2%)	(155)
<b>TOTAL REVENUES</b>		<b>64,665</b>	<b>55,170</b>	<b>55,170</b>	<b>68,243</b>	<b>60,015</b>	<b>8.8%</b>	<b>4,845</b>

**APPROPRIATIONS**

**COMMODITIES**

05-0000-0-790000	FIRE FIGHTING/EMER MED EQUIP	23,574	35,000	35,000	35,000	65,000	85.7%	30,000
	STATION SUPPLIES AND MAINTENANCE					25,000		
	PUBLIC EDUCATION					2,000		
	FIREFIGHTER SUPPLIES				35,000	10,000		
	EMS SUPPLIES					10,000		
	TRAINING					5,000		
	EXERCISE EQUIPMENT					5,000		
	SPECIAL TEAMS					8,000		
	GL # FOOTNOTE TOTAL				35,000	65,000		
05-0000-0-799000	EMS SUPPLIES		10,000	10,000	10,000	10,000		
<b>COMMODITIES</b>		<b>23,574</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>65,000</b>	<b>44.4%</b>	<b>20,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>23,574</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>65,000</b>	<b>44.4%</b>	<b>20,000</b>

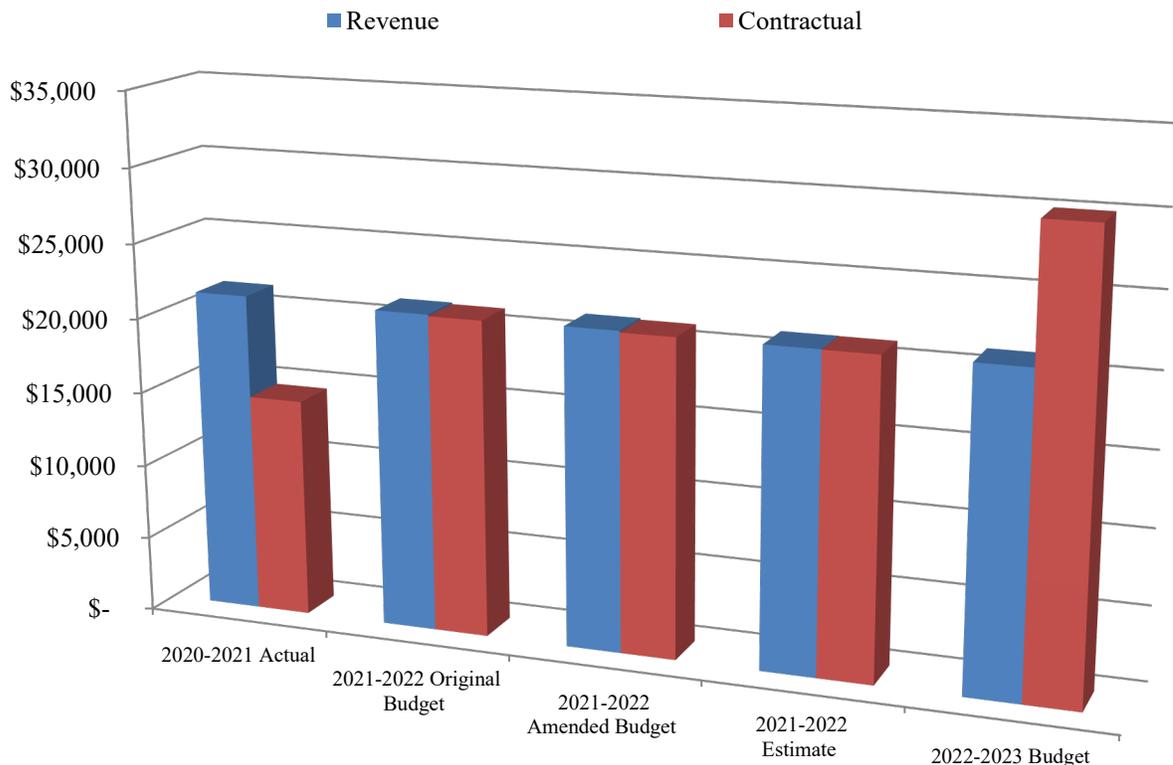
# BUDGET DETAIL

## 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 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 21,433	\$ 21,240	\$ 21,240	\$ 21,155	\$ 21,150	-0.4%	0.0%
Expenses	\$ (14,624)	\$ (21,140)	\$ (21,140)	\$ (21,140)	\$ (30,049)	42.1%	42.1%
Net Operating Income (loss)	\$ 6,809	\$ 100	\$ 100	\$ 15	\$ (8,899)	-8999.0%	-59426.7%
<b>Operating Expense Detail</b>							
Contractual	\$ 14,624	\$ 21,140	\$ 21,140	\$ 21,140	\$ 30,049	42.1%	42.1%
	\$ 14,624	\$ 21,140	\$ 21,140	\$ 21,140	\$ 30,049		
Total Fund Expense	\$ 14,624	\$ 21,140	\$ 21,140	\$ 21,140	\$ 30,049	42.1%	42.1%
Net Fund Income (loss)	\$ 6,809	\$ 100	\$ 100	\$ 15	\$ (8,899)	-8999.0%	-59426.7%

### Timber Creek Special Service Area Fund





2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    REQUESTED  
 AMT CHANGE

**GL NUMBER                      DESCRIPTION**  
**FUND 06 - TIM/CREEK SPECIAL SERVICE AREA**

**REVENUES**

06-0000-0-601000	TAXES	21,330	21,140	21,140	21,140	21,140	0.0%	
06-0000-0-690000	INTEREST REVENUE	103	100	100	15	10	(90.0%)	(90)
<b>TOTAL REVENUES</b>		<b>21,433</b>	<b>21,240</b>	<b>21,240</b>	<b>21,155</b>	<b>21,150</b>	<b>(0.4%)</b>	<b>(90)</b>

**APPROPRIATIONS**

**CONTRACTUAL**

06-0000-0-728000	ADMINISTRATION FEES	1,275	1,275	1,275	1,275	1,275		
06-0000-0-780000	RETENTION POND MAINT	6,993	8,306	8,306	8,306	9,002	8.4%	696
06-0000-0-781000	LANDSCAPING	5,456	7,559	7,559	7,559	15,772	108.7%	8,213
	TIMBER CREEK SUBDIVISION SIGN REPLACEMENT					10,000		
	TIMBER CREEK SPECIAL SERVICE AREA (SSA)		7,534		7,534	5,747		
	TIMBER CREEK - PERENNIALS FOR POND AERATORS		25		25	25		
	GL # FOOTNOTE TOTAL		7,559		7,559	15,772		
<b>CONTRACTUAL</b>		<b>13,724</b>	<b>17,140</b>	<b>17,140</b>	<b>17,140</b>	<b>26,049</b>	<b>52.0%</b>	<b>8,909</b>

**COMMODITIES**

06-0000-0-799000	MISCELLANEOUS	900	4,000	4,000	4,000	4,000		
<b>COMMODITIES</b>		<b>900</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>		
<b>TOTAL APPROPRIATIONS</b>		<b>14,624</b>	<b>21,140</b>	<b>21,140</b>	<b>21,140</b>	<b>30,049</b>	<b>42.1%</b>	<b>8,909</b>

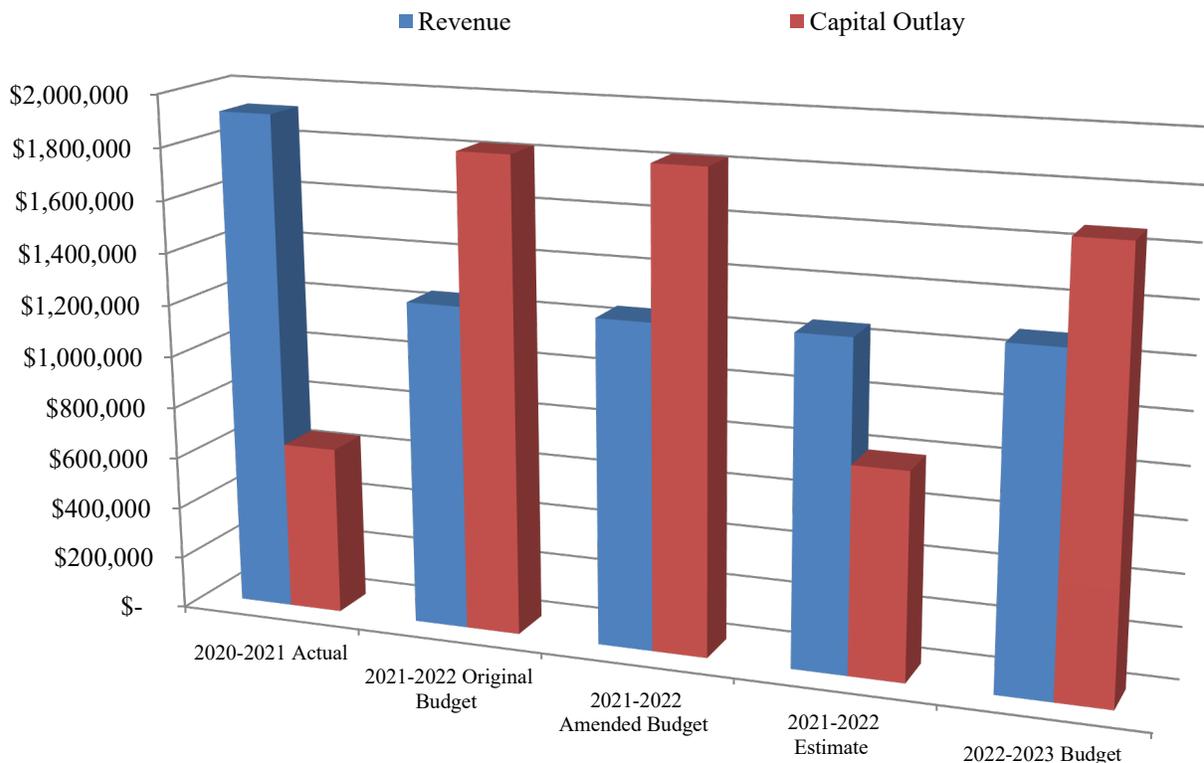
# BUDGET DETAIL

## 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 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 1,921,722	\$ 1,249,176	\$ 1,249,176	\$ 1,257,364	\$ 1,283,316	2.7%	2.1%
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ 1,921,722	\$ 1,249,176	\$ 1,249,176	\$ 1,257,364	\$ 1,283,316	2.7%	2.1%
<b>Operating Expense Detail</b>							
Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -		
Capital Outlay	\$ 648,239	\$ 1,826,279	\$ 1,826,279	\$ 793,204	\$ 1,666,279	-8.8%	110.1%
Total Fund Expense	\$ 648,239	\$ 1,826,279	\$ 1,826,279	\$ 793,204	\$ 1,666,279	-8.8%	110.1%
Net Fund Income (loss)	\$ 1,273,483	\$ (577,103)	\$ (577,103)	\$ 464,160	\$ (382,963)	-33.6%	-182.5%

### Motor Fuel Tax Fund





	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE

**FUND 07 - MOTOR FUEL TAX FUND**

**REVENUES**

07-0000-0-624000	TAX/SURCHARGE	751,922	799,396	799,396	810,569	836,536	4.6%	37,140
	SUPPLEMENTAL MFT ESTIMATE \$16.85 * 20,579 PER							
	IML		334,182		343,324	346,756		
	IML ESTIMATE \$22.90 * 20,315		465,214		467,245	489,780		
	GL # FOOTNOTE TOTAL		799,396		810,569	836,536		
07-0000-0-625000	STATE REIMBURSEMENT	1,166,497	446,280	446,280	446,280	446,280		
	REBUILD ILLINOIS (TWO PAYMENTS @ \$223,140 EACH)		446,280		446,280	446,280		
07-0000-0-690000	INTEREST REVENUE	3,303	3,500	3,500	515	500	(85.7%)	(3,000)
<b>TOTAL REVENUES</b>		<b>1,921,722</b>	<b>1,249,176</b>	<b>1,249,176</b>	<b>1,257,364</b>	<b>1,283,316</b>	<b>2.7%</b>	<b>34,140</b>

**APPROPRIATIONS**

**CAPITAL**

07-0000-0-738000	ASPHALT RESURFACING	648,239	1,826,279	1,826,279	793,204	1,666,279	(8.8%)	(160,000)
	PW-ST-010: ANNUAL ROAD PROGRAM - REBUILD							
	ILLINOIS SHARE		446,279		446,279	446,279		
	PW-ST-006: ANNUAL ROAD PROGRAM - MFT SHARE		250,000		250,000	500,000		
	PW-ST-007: ROCKLAND ROAD RECONSTRUCTION		1,000,000		16,925	500,000		
	PW-ST-008: ROCKLAND ROAD BRIDGE REPLACEMENT		130,000		80,000	220,000		
	GL # FOOTNOTE TOTAL		1,826,279		793,204	1,666,279		
<b>CAPITAL</b>		<b>648,239</b>	<b>1,826,279</b>	<b>1,826,279</b>	<b>793,204</b>	<b>1,666,279</b>	<b>(8.8%)</b>	<b>(160,000)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>648,239</b>	<b>1,826,279</b>	<b>1,826,279</b>	<b>793,204</b>	<b>1,666,279</b>	<b>(8.8%)</b>	<b>(160,000)</b>

# BUDGET DETAIL

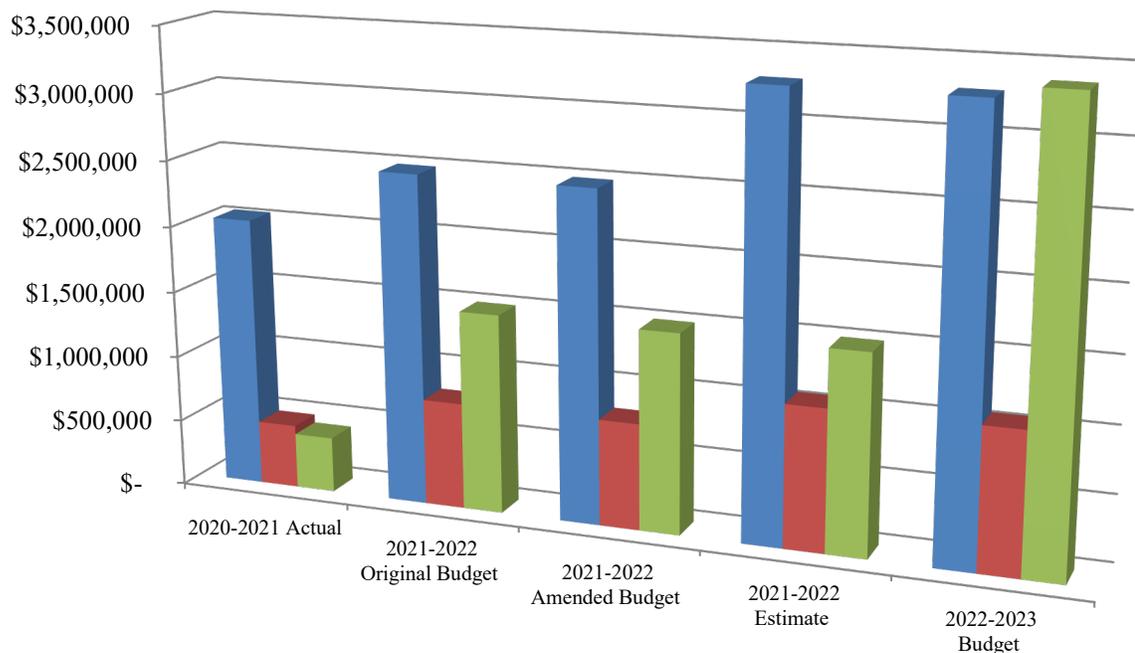
## NON-HOME RULE SALES TAX FUND

**Fund Description:** Accounts for non-home rule sales tax revenues collected by the State of Illinois and remitted to the Village. The non-home rule sales tax is a 1% additional sales tax on items sold or delivered to the Village of Libertyville. The tax was authorized in a referendum held in March 17, 2020.

Non-Home Rule Sales Tax Fund	Actual 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 2,040,496	\$ 2,488,653	\$ 2,488,653	\$ 3,288,653	\$ 3,288,653	32.1%	0.0%
Expenses	\$ (479,790)	\$ (800,000)	\$ (800,000)	\$ (1,066,667)	\$ (1,066,667)	33.3%	0.0%
Net Operating Income (loss)	\$ 1,560,706	\$ 1,688,653	\$ 1,688,653	\$ 2,221,986	\$ 2,221,986	31.6%	0.0%
<b>Operating Expense Detail</b>							
Operating Transfers	\$ 479,790	\$ 800,000	\$ 800,000	\$ 1,066,667	\$ 1,066,667	33.3%	0.0%
	\$ 479,790	\$ 800,000	\$ 800,000	\$ 1,066,667	\$ 1,066,667		
Capital Transfers	\$ 416,685	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 3,375,000	125.0%	125.0%
Total Fund Expense	\$ 896,475	\$ 2,300,000	\$ 2,300,000	\$ 2,566,667	\$ 4,441,667	93.1%	73.1%
Net Fund Income (loss)	\$ 1,144,021	\$ 188,653	\$ 188,653	\$ 721,986	\$ (1,153,014)	-711.2%	-259.7%

### Non-Home Rule Sales Tax Fund

■ Revenues ■ Operating Transfers ■ Capital Transfers





2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    AMT CHANGE

**GL NUMBER                      DESCRIPTION**  
**FUND 10 - NON-HOME RULE SALES TAX FUND**

**REVENUES**

**INTERGOVERNMENTAL**

10-0000-4-611000	SALES TAX	2,040,241	2,400,000	2,400,000	3,200,000	3,200,000	33.3%	800,000
<b>INTERGOVERNMENTAL</b>		<b>2,040,241</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>3,200,000</b>	<b>3,200,000</b>	<b>33.3%</b>	<b>800,000</b>

**INTEREST**

10-0000-7-690000	INTEREST REVENUE	255	250	250	250	250		
<b>INTEREST</b>		<b>255</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>		

**TRANSFERS**

10-0000-9-699000	TRANSFERS IN		88,403	88,403	88,403	88,403		
	LOAN REPAYMENT FROM STORMWATER SEWER FUND		88,403		88,403	88,403		
<b>TRANSFERS</b>						<b>88,403</b>		
<b>TOTAL REVENUES</b>		<b>2,040,496</b>	<b>2,488,653</b>	<b>2,488,653</b>	<b>3,288,653</b>	<b>3,288,653</b>	<b>32.1%</b>	<b>800,000</b>

**APPROPRIATIONS**

**TRANSFERS**

10-0000-8-799000	TRANSFERS OUT	896,475	2,300,000	2,300,000	2,566,667	4,441,667	93.1%	2,141,667
	FY 2022-2023 TRANSFER TO TEPF					300,000		
	FY 2022-2023 TRANSFER TO COMMUTER PARKING FUND					500,000		
	FY 2022-2023 TRANSFER TO HOTEL/MOTEL TAX FUND					75,000		
	FY 2022-2023 TRANSFER TO PROJECT FUND		800,000		800,000	400,000		
	FY 2022-2023 PLACES FOR EATING TAX REPLACEMENT		800,000		1,066,667	1,066,667		
	FY 2022-2023 TRANSFER TO PARK IMPROVEMENT FUND		350,000		350,000	1,500,000		
	FY 2022-2023 TRANSFER TO PUBLIC BUILDING IMPROVEMENT FUND		200,000		200,000	350,000		
	FY 2022-2023 TRANSFER TO TERF		150,000		150,000	250,000		
	GL # FOOTNOTE TOTAL		2,300,000		2,566,667	4,441,667		
<b>TRANSFERS</b>		<b>896,475</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>2,566,667</b>	<b>4,441,667</b>	<b>93.1%</b>	<b>2,141,667</b>
<b>TOTAL APPROPRIATIONS</b>		<b>896,475</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>2,566,667</b>	<b>4,441,667</b>	<b>93.1%</b>	<b>2,141,667</b>

# BUDGET DETAIL

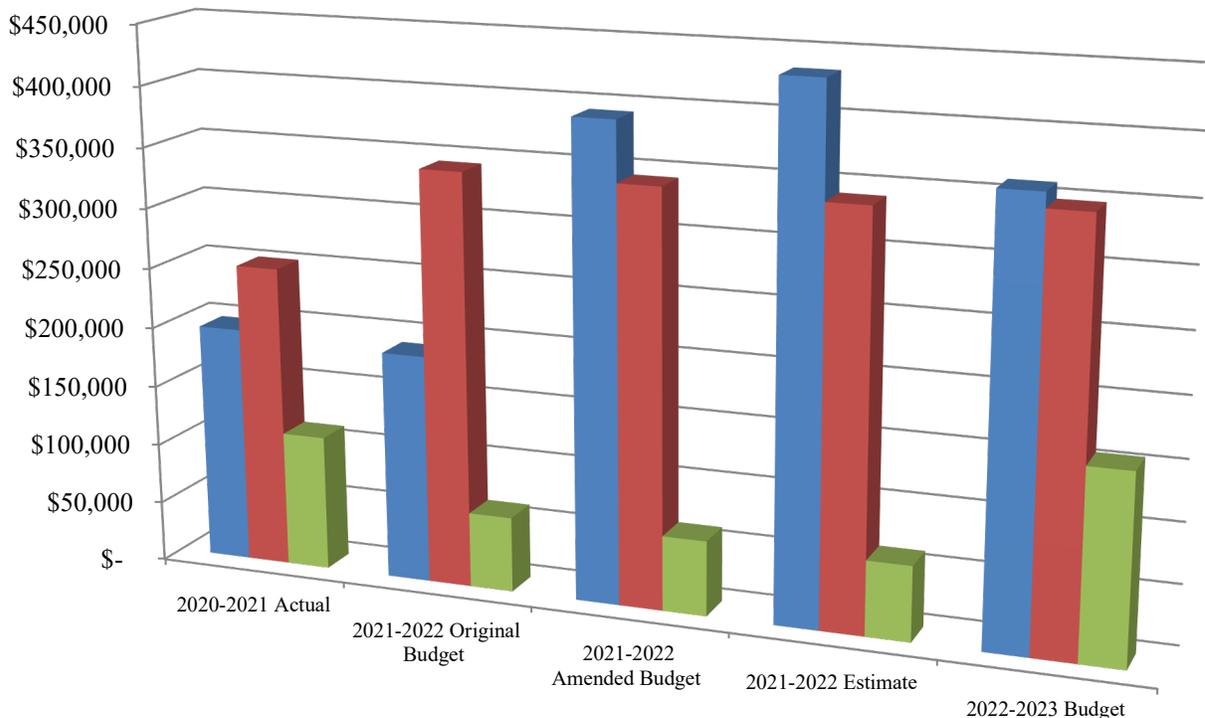
## HOTEL/MOTEL TAX FUND

**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 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 197,361	\$ 190,000	\$ 392,572	\$ 433,920	\$ 360,075	89.5%	-17.0%
Expenses	\$ (251,513)	\$ (343,131)	\$ (343,131)	\$ (340,550)	\$ (347,724)	1.3%	2.1%
Net Operating Income (loss)	\$ (54,152)	\$ (153,131)	\$ 49,441	\$ 93,370	\$ 12,351	-108.1%	-86.8%
<b>Operating Expense Detail</b>							
Contractual	\$ 251,513	\$ 343,131	\$ 343,131	\$ 340,550	\$ 347,724	1.3%	2.1%
	\$ 251,513	\$ 343,131	\$ 343,131	\$ 340,550	\$ 347,724		
Capital Outlay	\$ 112,506	\$ 62,500	\$ 62,500	\$ 62,500	\$ 156,642	150.6%	-100.0%
Total Fund Expense	\$ 364,019	\$ 405,631	\$ 405,631	\$ 403,050	\$ 504,366	24.3%	25.1%
Net Fund Income (loss)	\$ (166,658)	\$ (215,631)	\$ (13,059)	\$ 30,870	\$ (144,291)	-33.1%	-567.4%

### Hotel/Motel Tax Fund

■ Revenue ■ Contractual ■ Capital Outlay





2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    REQUESTED

**FUND 13 - HOTEL/MOTEL TAX FUND**

**REVENUES**

13-0000-0-601000	HOTEL MOTEL TAX	140,399	179,500	230,000	270,000	275,000	53.2%	95,500
	HOTEL/MOTEL TAX RECEIPTS		179,500		270,000	275,000		
13-0000-0-625000	LCCF CONTRIBUTION-LIB DAYS		10,000	10,000	11,768	10,000		
13-0000-0-680000	GRANTS			152,072	152,072			
13-0000-0-690000	INTEREST REVENUE	709	500	500	80	75	(85.0%)	(425)
13-0000-0-699000	MISCELLANEOUS REVENUES	56,253						
13-0000-9-699000	TRANSFERS IN					75,000		75,000
	FY 2022-2023 TRANSFER FROM NON-HOME RULE SALES TAX FUND					75,000		
<b>TOTAL REVENUES</b>		<b>197,361</b>	<b>190,000</b>	<b>392,572</b>	<b>433,920</b>	<b>360,075</b>	<b>89.5%</b>	<b>170,075</b>

**APPROPRIATIONS**

**CONTRACTUAL**

13-0000-0-701000	LIBERTYVILLE DAYS COSTS		22,000	22,000	22,000	22,000		
13-0000-0-713000	DOWNTOWN BEAUTIFICATION	77,678	89,333	89,333	89,333	86,124	(3.6%)	(3,209)
	SCHOOL STREET PARKING LOT PLANT BEDS					1,920		
	SIGN SHOP TABLE - SHARED WITH GENERAL FUND AND COMMUTER PARKING FUND					5,835		
	PAINTE FENCE/WELDING PLANT BED ENCLOSURES ON MILWAUKEE		11,000		11,000	5,000		
	VILLAGE ENTRANCE SIGN BEDS		5,604		5,604	5,716		
	SIDEWALK CLEANING		5,500		5,500	6,000		
	IRRIGATION REPAIRS		6,600		6,600	800		
	TREE GRATE REPLACEMENT (11 GRATES IN EACH)		3,000		3,000	3,000		
	LANDSCAPE/STREETSCAPE MAINT		10,364		10,364	10,571		
	DOWNTOWN FLOWER PLANTING		14,891		14,891	15,189		
	GARBAGE CAN REPAIR & REHABILITATION		1,500		1,500	1,500		
	ROSE GARDEN SPRAYING & SUPPLIES		6,374		6,374	6,093		
	BENCH REPAIR (2-\$1500 EA AND 1 NEW)		4,500		4,500	4,500		
	SNOW REMOVAL-CONTRACT FOR DOWNTOWN CLEANUP		20,000		20,000	20,000		
	GL # FOOTNOTE TOTAL		89,333		89,333	86,124		
13-0000-0-720000	COOK HOUSE	22,915	35,300	35,300	35,484	35,800	1.4%	500
	OUTSIDE DOOR PAINTING					2,500		
	RAMP MAINTENANCE					2,500		
	ROOF CHIMNEY FLASHING REPAIR AND FLAT ROOF AND TUCKPOINTING		7,500		7,684			
	CONTRACTUAL SERVICES (FAC MGR)		13,000		13,000	13,000		
	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		1,400		1,400	1,400		
	ALARM & TELEPHONE		1,000		1,000	1,000		
	JANITORIAL SERVICE		1,200		1,200	4,200		
	GL # FOOTNOTE TOTAL		35,300		35,484	35,800		
13-0000-0-750000	MAINSTREET LIBERTYVILLE	10,000	10,000	10,000	10,000	10,000		
13-0000-0-755000	BANNER PROGRAM		3,000	3,000	3,000	3,000		
	BANNER MAINTENANCE SOUTH ON MILWAUKEE AVE		3,000		3,000	3,000		
13-0000-0-757000	VILLAGE BAND		3,000	3,000	3,000	3,500	16.7%	500
	BAND DIRECTOR		2,000		2,000	2,000		
	BAND SUPPLIES & EXPENSES		1,000		1,000	1,500		
	GL # FOOTNOTE TOTAL		3,000		3,000	3,500		
13-0000-0-759000	TOURISM PROMOTIONS	14,531	46,760	46,760	43,995	46,760		
	ADDITIONAL DINING-SHOPPING PROMOTION		20,000		20,000	20,000		
	LCVB KIOSK/MAP/GUIDE/SOCIAL MEDIA CAMPAIGN		8,000		7,100	7,400		
	DINING GUIDE PRINTING		5,850		5,850	6,000		
	GLMV MAP/GUIDE/MAGAZINE		710		695	710		
	HOTEL BROCHURE RACK SPACE		6,500		6,500	6,700		
	60048 PROMOTIONS (CLINGS, HOLIDAY ADS, FLYERS, ETC.)		3,500		2,000	3,000		
	GREAT LAKES ADVERTISING		1,800		1,850	1,950		
	OTHER TOURISM EFFORTS		400			1,000		
	GL # FOOTNOTE TOTAL		46,760		43,995	46,760		
13-0000-0-760000	L C CONVENTION/VISITORS BUREAU	12,500	12,500	12,500	12,500	13,000	4.0%	500
13-0000-0-761000	SPECIAL EVENTS	17,934	18,200	18,200	18,200	18,200		
	HOLIDAY ON THE SQUARE GARLAND & BOWS		2,000		2,000	2,000		
	HOLIDAY WREATHS & GARLAND		14,400		14,400	14,400		
	MEMORIAL DAY EVENT- TENT & PROGRAM PRINTING		1,000		1,000	1,000		
	MUSIC LICENSE		800		800	800		
	GL # FOOTNOTE TOTAL		18,200		18,200	18,200		



GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
13-0000-0-762000	CIVIC CENTER	44,904	56,538	56,538	56,538	56,840	0.5%	302
	RAILING REPAIRS & CONCRETE REPAIRS		8,000		8,000	8,000		
	CONTRACTUAL SERVICES (FAC MGR)		27,500		27,500	27,500		
	ROOF REPAIR/REPLACEMENT		1,500		1,500	1,500		
	ELEVATOR MAINTENANCE		3,538		3,538	3,540		
	FIRE SPRINKLER/EXTINGUISHER/ALARMS MAINTENANCE		1,000		1,000	1,300		
	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		
	GL # FOOTNOTE TOTAL		56,538		56,538	56,840		
13-0000-0-770000	SPORTS COMPLEX MARKETING	18,130	5,000	5,000	5,000	1,000	(80.0%)	(4,000)
13-0000-0-781000	ADLER CULTURAL CENTER	32,921	41,500	41,500	41,500	41,500		
	DOOR REPLACEMENT		4,500		4,500	4,500		
	CONTRACTUAL SERVICES (FAC MGR)		25,000		25,000	25,000		
	HVAC MAINTENANCE, REPAIR		4,000		4,000	4,000		
	GENERAL MAINTENANCE, PAINTING, POWER WASH:							
	SILLS		2,000		2,000	2,000		
	FIRE EXTINGUISHER, ALARM MAINTENANCE		600		600	600		
	PEST CONTROL		2,400		2,400	2,400		
	MISC REPAIRS		3,000		3,000	3,000		
	GL # FOOTNOTE TOTAL		41,500		41,500	41,500		
13-0000-0-799000	MISCELLANEOUS					10,000		10,000
	MILWAUKEE AVENUE BANNER INSTALLATIONS					10,000		
<b>CONTRACTUAL</b>		<b>251,513</b>	<b>343,131</b>	<b>343,131</b>	<b>340,550</b>	<b>347,724</b>	<b>1.3%</b>	<b>4,593</b>
<b>CAPITAL</b>								
13-0000-0-790002	ADLER CULTURAL CENTER-CAPITAL OUTLAY		62,500	62,500	62,500	47,642	(23.8%)	(14,858)
	PW-FAC-007I ADLER CENTER - WOOD WINDOW FRAMES					47,642		
	PW-FAC-005: ADLER CENTER - PAINT & PLASTER REPAIRS		29,500		29,500			
	PW-FAC-006: ADLER CENTER - WALLS & STUCCO		33,000		33,000			
	GL # FOOTNOTE TOTAL		62,500		62,500	47,642		
13-0000-0-790003	CIVIC CENTER-CAPITAL OUTLAY	112,506				109,000		109,000
	PW-FAC-010: CIVIC CENTER - ELEVATOR CYLINDER					32,000		
	PW-FAC-011: CIVIC CENTER - ELEVATOR HYDRAULIC PUMPS					77,000		
	GL # FOOTNOTE TOTAL					109,000		
<b>CAPITAL</b>		<b>112,506</b>	<b>62,500</b>	<b>62,500</b>	<b>62,500</b>	<b>156,642</b>	<b>150.6%</b>	<b>94,142</b>
<b>TOTAL APPROPRIATIONS</b>		<b>364,019</b>	<b>405,631</b>	<b>405,631</b>	<b>403,050</b>	<b>504,366</b>	<b>24.3%</b>	<b>98,735</b>

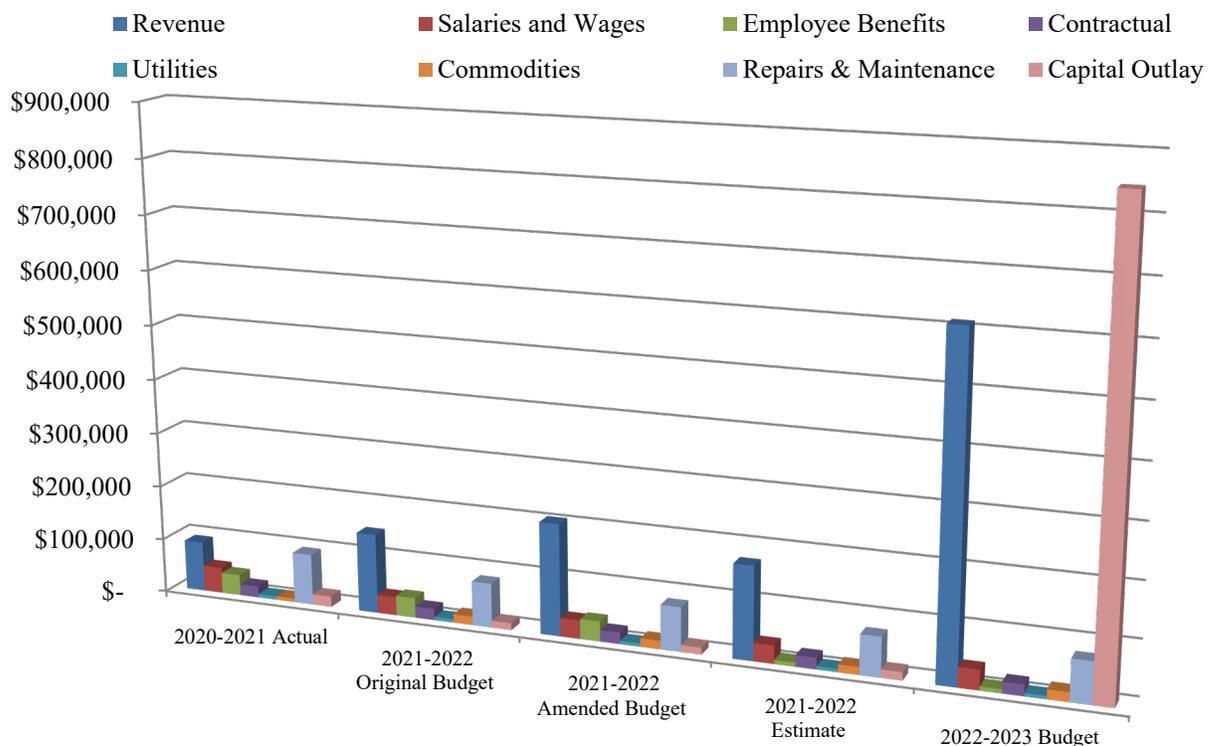
# BUDGET DETAIL

## 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 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 91,908	\$ 145,920	\$ 204,560	\$ 170,155	\$ 611,500	319.1%	259.4%
Expenses	\$ (212,961)	\$ (193,336)	\$ (193,336)	\$ (154,147)	\$ (163,298)	-15.5%	5.9%
Net Operating Income (loss)	\$ (121,053)	\$ (47,416)	\$ 11,224	\$ 16,008	\$ 448,202	-1045.3%	2699.9%
<b>Operating Expense Detail</b>							
Salaries and Wages	\$ 47,598	\$ 33,667	\$ 33,667	\$ 33,458	\$ 36,464	8.3%	9.0%
Employee Benefits	\$ 38,128	\$ 36,468	\$ 36,468	\$ 7,341	\$ 7,303	-80.0%	-0.5%
Contractual	\$ 20,357	\$ 20,800	\$ 20,800	\$ 20,947	\$ 20,800	0.0%	-0.7%
Utilities	\$ 6,400	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.0%	0.0%
Commodities	\$ 6,683	\$ 15,500	\$ 15,500	\$ 14,000	\$ 17,335	11.8%	23.8%
Repairs & Maintenance	\$ 93,795	\$ 80,901	\$ 80,901	\$ 72,401	\$ 75,396	-6.8%	4.1%
	\$ 212,961	\$ 193,336	\$ 193,336	\$ 154,147	\$ 163,298		
Capital Outlay	\$ 19,174	\$ 12,500	\$ 12,500	\$ 15,000	\$ 845,000	6660.0%	5533.3%
Total Fund Expense	\$ 232,135	\$ 205,836	\$ 205,836	\$ 169,147	\$ 1,008,298	389.9%	496.1%
Net Fund Income (loss)	\$ (140,227)	\$ (59,916)	\$ (1,276)	\$ 1,008	\$ (396,798)	562.3%	-39464.9%

### Commuter Parking Fund





GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>FUND 14 - COMMUTER PARKING FUND</b>								
<b>REVENUES</b>								
14-0000-0-636000	LOCAL FINES	7,125	18,000	18,000	10,000	10,000	(44.4%)	(8,000)
14-0000-0-676000	GRANTS			58,640	58,640			
14-0000-0-690000	INTEREST REVENUE	903			80			
14-0000-0-699000	MISCELLANEOUS REVENUES	13,995			1,592			
	<b>MISCELLANEOUS REVENUES</b>				<b>1,592</b>			
<b>CHARGES FOR SERVICES</b>								
14-0000-0-665000	DOWNTOWN STATION - PERMIT FEES	33,376	51,000	51,000	45,000	40,000	(21.6%)	(11,000)
14-0000-0-666000	DOWNTOWN STATION - DAILY FEES	2,946	10,000	10,000	6,000	7,500	(25.0%)	(2,500)
14-0000-0-667000	NORTH CENTRAL STATION (137)	593	5,000	5,000	3,542	4,000	(20.0%)	(1,000)
14-0000-0-668000	PRAIRIE CROSSINGS ST. (HARRIS)	6,715	25,000	25,000	20,481	25,000		
14-0000-0-670000	DAILY ENVELOPE FEE	2,175	5,000	5,000	10,000	5,000		
	<b>CHARGES FOR SERVICES</b>	<b>45,805</b>	<b>96,000</b>	<b>96,000</b>	<b>85,023</b>	<b>81,500</b>	<b>(15.1%)</b>	<b>(14,500)</b>
<b>INTERGOVERNMENTAL</b>								
14-0000-0-671000	CONVENIENCE PASS-PRAIRIE XING	24,080	31,920	31,920	14,820	20,000	(37.3%)	(11,920)
	<b>INTERGOVERNMENTAL</b>	<b>24,080</b>	<b>31,920</b>	<b>31,920</b>	<b>14,820</b>	<b>20,000</b>	<b>(37.3%)</b>	<b>(11,920)</b>
<b>TRANSFERS</b>								
14-0000-9-699000	TRANSFERS IN					500,000		500,000
	FY 2022-2023 TRANSFER FROM NON-HOME RULE SALES TAX FUND					500,000		
	<b>TRANSFERS</b>					<b>500,000</b>		<b>500,000</b>
<b>TOTAL REVENUES</b>		<b>91,908</b>	<b>145,920</b>	<b>204,560</b>	<b>170,155</b>	<b>611,500</b>	<b>319.1%</b>	<b>465,580</b>
<b>APPROPRIATIONS</b>								
<b>SALARIES &amp; WAGES</b>								
14-0000-1-701000	SALARIES	47,598	33,667	33,667	33,458	36,464	8.3%	2,797
	<b>SALARIES &amp; WAGES</b>	<b>47,598</b>	<b>33,667</b>	<b>33,667</b>	<b>33,458</b>	<b>36,464</b>	<b>8.3%</b>	<b>2,797</b>
<b>EMPLOYEE BENEFITS</b>								
14-0000-2-720000	INSURANCE	27,472	29,027	29,027			(100.0%)	(29,027)
14-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	7,214	4,865	4,865	4,765	4,514	(7.2%)	(351)
14-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	3,442	2,576	2,576	2,576	2,789	8.3%	213
	<b>EMPLOYEE BENEFITS</b>	<b>38,128</b>	<b>36,468</b>	<b>36,468</b>	<b>7,341</b>	<b>7,303</b>	<b>(80.0%)</b>	<b>(29,165)</b>
<b>CONTRACTUAL</b>								
14-0000-3-729000	SOFTWARE MAINTENANCE	13,757	14,200	14,200	14,347	14,200		
	TOTAL PARKING SOLUTIONS SUPPORT		11,500		11,100	11,500		
	CARDINAL TICKETRAK SOFTWARE SUPPORT		2,700		3,247	2,700		
	GL # FOOTNOTE TOTAL		14,200		14,347	14,200		
14-0000-3-730000	RENTAL OF LAND	6,600	6,600	6,600	6,600	6,600		
	<b>CONTRACTUAL</b>	<b>20,357</b>	<b>20,800</b>	<b>20,800</b>	<b>20,947</b>	<b>20,800</b>		
<b>UTILITIES</b>								
14-0000-4-708000	ELECTRICITY	4,402	3,250	3,250	3,250	3,250		
14-0000-4-710000	PHONE	1,998	2,750	2,750	2,750	2,750		
	<b>UTILITIES</b>	<b>6,400</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>		
<b>COMMODITIES</b>								
14-0000-5-706000	MATERIALS AND SUPPLIES	2,915	5,500	5,500	5,500	11,335	106.1%	5,835
	SIGN SHOP TABLE - SHARED WITH GENERAL FUND AND COMMUTER PARKING FUND					5,835		
	PARKING CITATIONS, ENVELOPES, TAGS		5,500		5,500	5,500		
	GL # FOOTNOTE TOTAL		5,500		5,500	11,335		
14-0000-5-736000	CREDIT CARD FEES	1,012	8,000	8,000	8,000	5,000	(37.5%)	(3,000)
14-0000-5-750000	REFUNDS	2,756	2,000	2,000	500	1,000	(50.0%)	(1,000)
	<b>COMMODITIES</b>	<b>6,683</b>	<b>15,500</b>	<b>15,500</b>	<b>14,000</b>	<b>17,335</b>	<b>11.8%</b>	<b>1,835</b>
<b>CAPITAL</b>								
14-0000-6-790000	CAPITAL OUTLAYS	19,170	12,500	12,500	15,000	845,000	6,660.0%	832,500
	PW-INF-005: PRAIRIE CROSSING TRAIN STATION NORTH PARKING LOT					450,000		
	PW-INF-001: COMMUTER PARKING MAINTENANCE		12,500		15,000	25,000		
	CD-INF-001: DOWNTOWN METRA PARKING LOT (CONSTRUCTION)					370,000		
	GL # FOOTNOTE TOTAL		12,500		15,000	845,000		
14-0000-6-791000	DOWNTOWN STATION IMPROVEMENT	4						
	<b>CAPITAL</b>	<b>19,174</b>	<b>12,500</b>	<b>12,500</b>	<b>15,000</b>	<b>845,000</b>	<b>6,660.0%</b>	<b>832,500</b>



GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>REPAIRS &amp; MAINTENANCE</b>								
14-0000-7-713000	MAINTENANCE GROUNDS	93,795	80,901	80,901	72,401	75,396	(6.8%)	(5,505)
	POWER WASH METRA PLATFORM \$546 X 6		3,276		3,276	3,276		
	PRAIRIE CROSSING LANDSCAPE MAINT		13,114		13,114	13,534		
	DOWNTOWN COMMUTER LANDSCAPE MAINT		2,511		2,511	2,586		
	SNOW PLOWING		32,500		30,000	32,500		
	JANITORIAL SERVICES, 3 STATIONS		24,000		18,000	18,000		
	OTHER, MISC BLDG MAINTENANCE		2,000		2,000	2,000		
	PEST CONTROL		1,500		1,500	1,500		
	HVAC & ALARM		2,000		2,000	2,000		
	GL # FOOTNOTE TOTAL		80,901		72,401	75,396		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>93,795</b>	<b>80,901</b>	<b>80,901</b>	<b>72,401</b>	<b>75,396</b>	<b>(6.8%)</b>	<b>(5,505)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>232,135</b>	<b>205,836</b>	<b>205,836</b>	<b>169,147</b>	<b>1,008,298</b>	<b>389.9%</b>	<b>802,462</b>

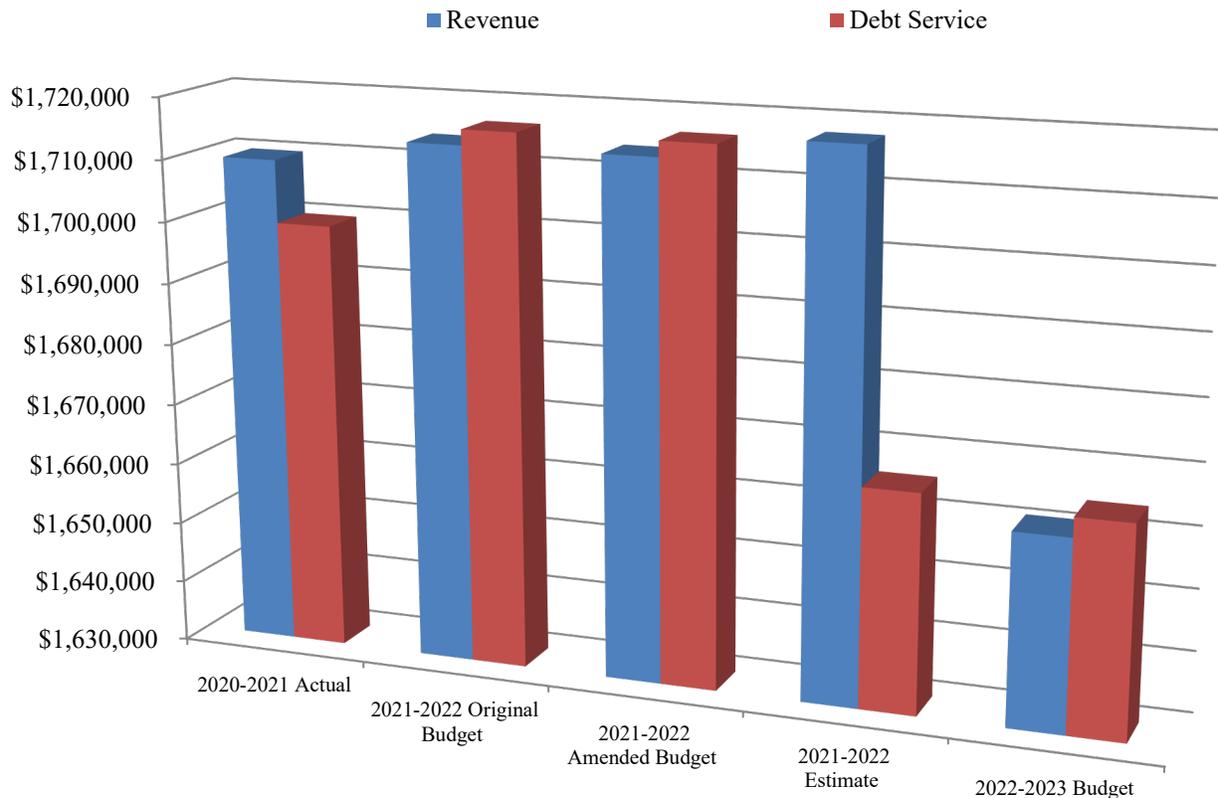
# BUDGET DETAIL

## 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 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 1,709,807	\$ 1,713,943	\$ 1,713,943	\$ 1,717,661	\$ 1,661,130	-3.1%	-3.3%
Expenses	\$ (1,699,700)	\$ (1,716,443)	\$ (1,716,443)	\$ (1,665,632)	\$ (1,664,330)	-3.0%	-0.1%
Net Operating Income (loss)	\$ 10,107	\$ (2,500)	\$ (2,500)	\$ 52,029	\$ (3,200)	28.0%	-106.2%
<b>Operating Expense Detail</b>							
Debt Service	\$ 1,699,700	\$ 1,716,443	\$ 1,716,443	\$ 1,665,632	\$ 1,664,330	-3.0%	-0.1%
	\$ 1,699,700	\$ 1,716,443	\$ 1,716,443	\$ 1,665,632	\$ 1,664,330		
Total Fund Expense	\$ 1,699,700	\$ 1,716,443	\$ 1,716,443	\$ 1,665,632	\$ 1,664,330	-3.0%	-0.1%
Net Fund Income (loss)	\$ 10,107	\$ (2,500)	\$ (2,500)	\$ 52,029	\$ (3,200)	28.0%	-106.2%

### General Bond Fund





GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>FUND 08 - GENERAL BOND &amp; INTEREST</b>								
<b>REVENUES</b>								
08-0000-0-601000	TAXES	1,709,319	1,713,443	1,713,443	1,713,443	1,661,080	(3.1%)	(52,363)
08-0000-0-690000	INTEREST REVENUE	488	500	500	65	50	(90.0%)	(450)
08-0000-0-698000	BOND PROCEEDS				4,153			
<b>TOTAL REVENUES</b>		<b>1,709,807</b>	<b>1,713,943</b>	<b>1,713,943</b>	<b>1,717,661</b>	<b>1,661,130</b>	<b>(3.1%)</b>	<b>(52,813)</b>
<b>APPROPRIATIONS</b>								
<b>DEBT SERVICE</b>								
08-0000-0-795000	PRINCIPAL PAYMENTS	1,085,000	1,180,000	1,180,000	1,180,000	1,165,000	(1.3%)	(15,000)
	ROAD BONDS (2021A GO REFUNDING) PRINCIPAL					465,000		
	LIMITED TAX GENERAL OBLIGATION BOND (SERIES 2019) PRINCIPAL		175,000		175,000	175,000		
	ROAD BONDS (2012A GO BOND) PRINCIPAL		255,000		255,000			
	ROAD BONDS (2013A GO BOND) PRINCIPAL		240,000		240,000			
	ROAD BONDS (2014B GO BOND) PRINCIPAL		250,000		250,000	255,000		
	ROAD BONDS (2015A GO BOND) PRINCIPAL		260,000		260,000	270,000		
	GL # FOOTNOTE TOTAL		1,180,000		1,180,000	1,165,000		
08-0000-0-796000	INTEREST PAYMENTS	611,586	533,443	533,443	482,382	496,080	(7.0%)	(37,363)
	ROAD BONDS (2021A GO REFUNDING) INTEREST				49,695	178,800		
	LIMITED TAX GENERAL OBLIGATION BOND (SERIES 2019) INTEREST		105,300		105,300	102,150		
	ROAD BONDS (2012A GO BOND) INTEREST		73,525		36,763			
	ROAD BONDS (2013A GO BOND) INTEREST		127,988		63,994			
	ROAD BONDS (2014B GO BOND) INTEREST		109,250		109,250	104,250		
	ROAD BONDS (2015A GO BOND) INTEREST		117,380		117,380	110,880		
	GL # FOOTNOTE TOTAL		533,443		482,382	496,080		
08-0000-0-797000	PAYING AGENT FEES	3,114	3,000	3,000	3,250	3,250	8.3%	250
<b>DEBT SERVICE</b>		<b>1,699,700</b>	<b>1,716,443</b>	<b>1,716,443</b>	<b>1,665,632</b>	<b>1,664,330</b>	<b>(3.0%)</b>	<b>(52,113)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,699,700</b>	<b>1,716,443</b>	<b>1,716,443</b>	<b>1,665,632</b>	<b>1,664,330</b>	<b>(3.0%)</b>	<b>(52,113)</b>

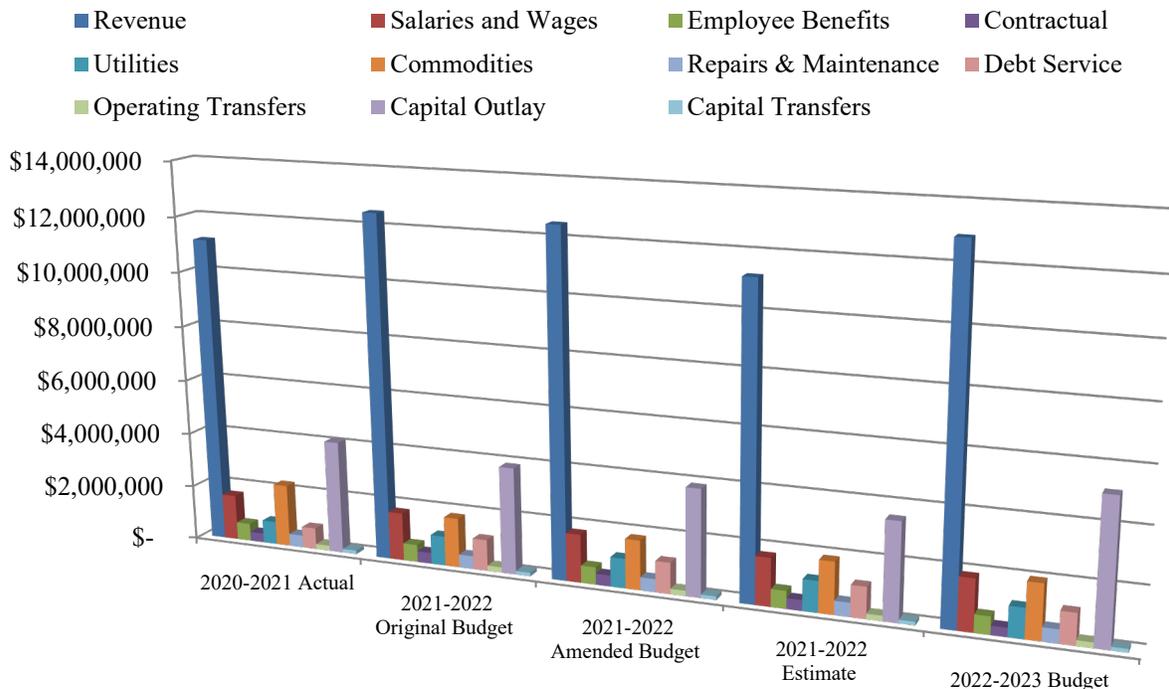
# BUDGET DETAIL

## 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 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 11,145,492	\$ 12,507,070	\$ 12,507,070	\$ 11,206,210	\$ 12,908,880	3.2%	15.2%
Expenses	\$ (7,167,866)	\$ (7,460,126)	\$ (7,460,126)	\$ (7,604,834)	\$ (7,723,390)	3.5%	1.6%
Net Operating Income (loss)	\$ 3,977,626	\$ 5,046,944	\$ 5,046,944	\$ 3,601,376	\$ 5,185,490	2.7%	44.0%
<b>Operating Expense Detail</b>							
Salaries and Wages	\$ 1,657,123	\$ 1,750,046	\$ 1,750,046	\$ 1,740,961	\$ 1,872,361	7.0%	7.5%
Employee Benefits	\$ 642,181	\$ 633,220	\$ 633,220	\$ 640,232	\$ 643,582	1.6%	0.5%
Contractual	\$ 336,102	\$ 402,768	\$ 402,768	\$ 387,589	\$ 327,110	-18.8%	-15.6%
Utilities	\$ 843,008	\$ 1,073,277	\$ 1,073,277	\$ 1,130,336	\$ 1,080,954	0.7%	-4.4%
Commodities	\$ 2,274,863	\$ 1,798,565	\$ 1,798,565	\$ 1,872,405	\$ 1,979,921	10.1%	5.7%
Repairs & Maintenance	\$ 446,907	\$ 473,979	\$ 473,979	\$ 505,040	\$ 492,268	3.9%	-2.5%
Debt Service	\$ 781,252	\$ 1,132,519	\$ 1,132,519	\$ 1,132,519	\$ 1,125,569	-0.6%	-0.6%
Operating Transfers	\$ 186,430	\$ 195,752	\$ 195,752	\$ 195,752	\$ 201,625	3.0%	3.0%
	\$ 7,167,866	\$ 7,460,126	\$ 7,460,126	\$ 7,604,834	\$ 7,723,390		
Capital Outlay	\$ 4,118,401	\$ 3,881,300	\$ 3,881,300	\$ 3,525,505	\$ 5,150,000	32.7%	46.1%
Capital Transfers	\$ 128,989	\$ 128,989	\$ 128,989	\$ 128,989	\$ 128,989	0.0%	0.0%
Total Fund Expense	\$ 11,415,256	\$ 11,470,415	\$ 11,470,415	\$ 11,259,328	\$ 13,002,379	13.4%	15.5%
Net Fund Income (loss)	\$ (269,764)	\$ 1,036,655	\$ 1,036,655	\$ (53,118)	\$ (93,499)	-109.0%	76.0%

### Utility Fund





		2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>FUND 20 - UTILITY FUND</b>								
<b>REVENUES</b>								
20-0000-0-644000	WATER SALES	5,514,713	5,584,828	5,584,828	5,856,500	5,751,470	3.0%	166,642
	ESTIMATE FOR ENCOMPASS FACILITY (15,000)		130,800			134,724		
	FIXED FEE (\$28.06 X 7,184 ACCOUNTS X 6 BILLS)		1,174,153		1,174,153	1,209,498		
	TIER 1 CONSUMPTION (\$2.99 X 167,434)		487,233		487,233	500,628		
	TIER 2 CONSUMPTION (\$5.99 X 130,824)		760,087		760,087	783,636		
	TIER 3 CONSUMPTION (\$8.98 X 351,742)		3,067,190		3,469,662	3,158,643		
	SENIOR DISCOUNT (1,067 ACCOUNTS X \$5.57 X 6 BILLS)		(34,635)		(34,635)	(35,659)		
	GL # FOOTNOTE TOTAL		5,584,828		5,856,500	5,751,470		
20-0000-0-645000	TANKER SALES	8,320	7,500	7,500	12,500	7,500		
20-0000-0-646000	WATER SALES - PENALTIES	56,040	40,400	40,400	40,400	40,400		
20-0000-0-647000	SEWER CHARGES	4,081,922	4,375,659	4,375,659	4,320,294	4,587,390	4.8%	211,731
	ESTIMATE FOR ENCOMPASS FACILITY (15,000 UNITS)		100,050			100,050		
	FIXED FEE (\$11.34 X 7,184 ACCOUNTS X 6 BILLS)		465,523		465,523	488,799		
	VOLUMETRIC CHARGE (\$7.00 X 580,000)		3,868,600		3,913,285	4,060,000		
	SENIOR DISCOUNT (1,067 ACCOUNTS X \$9.60 X 6 BILLS)		(58,514)		(58,514)	(61,459)		
	GL # FOOTNOTE TOTAL		4,375,659		4,320,294	4,587,390		
20-0000-0-648000	SEWER CHARGES - PENALTIES	40,644	30,000	30,000	30,000	30,000		
20-0000-0-661000	WATER CONNECTION FEES	76,362	80,000	80,000	75,000	75,000	(6.3%)	(5,000)
20-0000-0-662000	SEWER CONNECTION FEES	61,100	80,000	80,000	65,000	65,000	(18.8%)	(15,000)
20-0000-0-663000	COUNTY SEWER CHARGE	744,486	782,683	782,683	778,746	823,620	5.2%	40,937
	RCE CHARGE (\$46.25 X 1,484 X 12)		782,683		778,746	823,620		
20-0000-0-677000	DAMAGE TO VILLAGE PROPERTY				170			
20-0000-0-684000	METERS AND READOUTS	17,917	15,000	15,000	15,000	15,000		
20-0000-0-688000	CHANGE IN FAIR MARKET VALUE	(3,593)						
20-0000-0-690000	INTEREST REVENUE	3,512	10,000	10,000	12,500	12,500	25.0%	2,500
20-0000-0-693000	CONTRIBUTED CAPITAL	535,993						
20-0000-0-696000	AMORTIZATION OF DEFERRED CELL TOWER REV	8,000						
20-0000-0-698000	BOND PROCEEDS		1,500,000	1,500,000		1,500,000		
	GENERAL OBLIGATION ALTERNATE REVENUE							
	ISSUANCE PER RATE STUDY		1,500,000			1,500,000		
20-0000-0-699000	MISCELLANEOUS REVENUES	76	1,000	1,000	100	1,000		
<b>TOTAL REVENUES</b>		<b>11,145,492</b>	<b>12,507,070</b>	<b>12,507,070</b>	<b>11,206,210</b>	<b>12,908,880</b>	<b>3.2%</b>	<b>401,810</b>



2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    AMT CHANGE

GL NUMBER                      DESCRIPTION

**FUND 20 - UTILITY FUND**

**DEPT 2020 - WATER DEPARTMENT**

**SALARIES & WAGES**

20-2020-1-701000	SALARIES - ADMINISTRATIVE	242,953	245,605	245,605	247,731	257,829	5.0%	12,224
20-2020-1-702000	SALARIES - CLERICAL	190,457	178,330	178,330	177,576	185,931	4.3%	7,601
20-2020-1-703000	SALARIES - ENGINEERING	137,459	140,194	140,194	138,831	143,313	2.2%	3,119
20-2020-1-704000	SALARIES - MAINTENANCE	219,124	245,095	245,095	245,095	233,649	(4.7%)	(11,446)
<b>SALARIES &amp; WAGES</b>		<b>789,993</b>	<b>809,224</b>	<b>809,224</b>	<b>809,233</b>	<b>820,722</b>	<b>1.4%</b>	<b>11,498</b>

**EMPLOYEE BENEFITS**

20-2020-2-720000	INSURANCE	95,256	106,299	106,299	106,299	116,939	10.0%	10,640
20-2020-2-740000	SICK LEAVE BUY BACK	36,150						
20-2020-2-793000	EMPLOYER CONTRIBUTION IMRF	119,520	114,791	114,791	114,791	99,887	(13.0%)	(14,904)
20-2020-2-794000	EMP CONTRIBUTION FICA/MEDICARE	57,981	60,229	60,229	60,229	60,984	1.3%	755
<b>EMPLOYEE BENEFITS</b>		<b>308,907</b>	<b>281,319</b>	<b>281,319</b>	<b>281,319</b>	<b>277,810</b>	<b>(1.2%)</b>	<b>(3,509)</b>

**CONTRACTUAL**

20-2020-3-721000	INTERGOVMTAL RISK MGMT AGENCY	28,316	27,732	27,732	27,732	27,732		
20-2020-3-728000	TECHNICAL SERVICES	145,368	167,395	167,395	163,758	167,398	0.0%	3
	FMCSA QUERY PACKAGE		18		20	20		
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		53		53	53		
	FIRE HYDRANT FLOW TESTING		60,000		60,000	60,000		
	VALVE EXERCISE PROGRAM		27,000		27,000	27,000		
	WATER ATLAS PRINTING		1,300		1,300	1,300		
	AUTOCAD LICENSE (SPLIT WITH SEWER, STREETS, ENG)		125		125	125		
	RANDOM DRUG & ALCOHOL SCREEN FEES		650		650	650		
	SCADA SYSTEM MAIN		10,000		10,000	10,000		
	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)		4,000		4,000	4,000		
	LEAK SURVEY - WHOLE SYSTEM		21,000		21,000	21,000		
	FIRE HYDRANT SANDBLASTING AND PAINTING		10,000		9,860	10,000		
	TESTING AND REPAIR OF COMMERCIAL METER		5,000		5,000	5,000		
	ANNUAL AUDIOLOGY TESTING		150		150	150		
	SAMPLE ANALYSIS		9,000		9,000	9,000		
	WATER QUALITY REPORT PRINTING		3,500		3,500	3,500		
	GL # FOOTNOTE TOTAL		167,396		163,758	167,398		
<b>CONTRACTUAL</b>		<b>173,684</b>	<b>195,127</b>	<b>195,127</b>	<b>191,490</b>	<b>195,130</b>		<b>3</b>

**UTILITIES**

20-2020-4-708000	ELECTRICITY	46,271	45,650	45,650	48,000	48,000	5.1%	2,350
	ELECTRICITY		45,650		48,000	48,000		
20-2020-4-709000	NORTH SHORE GAS	3,375	5,000	5,000	3,500	3,500	(30.0%)	(1,500)
	GAS SERVICE		5,000		3,500	3,500		
20-2020-4-710000	TELEPHONE	35,091	15,000	15,000	3,500	3,500	(76.7%)	(11,500)
	MONTHLY SBC		14,000		3,500	3,500		
	PHONE SERVICE		1,000					
	GL # FOOTNOTE TOTAL		15,000		3,500	3,500		
20-2020-4-712000	STORMWATER FEE		2,227	2,227	2,227	4,454	100.0%	2,227
	57.1 ERU + IDF X \$13.00 X 6 BILLS FOR FY 2022-2023		2,227		2,227	4,454		
<b>UTILITIES</b>		<b>84,737</b>	<b>67,877</b>	<b>67,877</b>	<b>57,227</b>	<b>59,454</b>	<b>(12.4%)</b>	<b>(8,423)</b>

**COMMODITIES**

20-2020-5-706000	MATERIALS AND SUPPLIES	12,537	11,000	11,000	17,500	18,500	68.2%	7,500
	EQUIPMENT, TOOLS, SMALL		10,000		16,500	17,500		
	WATER BILLING SUPPLIES		1,000		1,000	1,000		
	GL # FOOTNOTE TOTAL		11,000		17,500	18,500		
20-2020-5-722000	POSTAGE	10,364	15,000	15,000	11,000	15,000		
	WATER & SEWER BILL POSTAGE		15,000		11,000	15,000		
20-2020-5-723000	OFFICE SUPPLIES	2,039	2,000	2,000	2,000	2,000		
	OFFICE SUPPLIES		2,000		2,000	2,000		
20-2020-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,612	8,465	8,465	6,130	9,715	14.8%	1,250
	NIPSTA PUBLIC WORKS MEMBERSHIP 25%					1,250		
	ISPI FALL 2022 JUAREZ - SPLIT WITH SEWER AND STREETS		435		435	435		
	ISPI FALL 2022 TOLL - SPLIT WITH SEWER AND STREETS		435			435		
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)		600			600		
	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		600	1,200		
	ILCMA CONFERENCE (ADPW)		700			700		
	APWA PWX		2,000		2,000	2,000		



GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
	MIDWEST ADVANCED PUBLIC SERVICE INSTITUTE (MAPSI) (DEPUTY DIR.) (SPLIT WITH WATER)		600		600	600		
	TARGET SOLUTIONS ONLINE TRAINING		480		480	480		
	GL # FOOTNOTE TOTAL		8,465		6,130	9,715		
20-2020-5-729000	METERS - NEW CONSTRUCTION	17,310	10,000	10,000	15,000	15,000	50.0%	5,000
20-2020-5-736000	CREDIT CARD FEES	32,847	28,000	28,000	35,000	30,000	7.1%	2,000
20-2020-5-752000	UNIFORMS	3,642	4,050	4,050	4,050	4,550	12.3%	500
	PROTECTIVE CLOTHING					500		
	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	4,550		
20-2020-5-761000	BAD DEBT EXPENSE	23	2,000	2,000	2,000	2,000		
	BAD DEBT EXPENSE		2,000		2,000	2,000		
20-2020-5-798000	PURCHASE OF WATER - CLCJAWA	1,781,770	1,323,000	1,323,000	1,405,500	1,405,500	6.2%	82,500
	TELEPHONE, ELECTRIC/ MAINT FOR PETERSON							
	CLCJAWA STRUCTURE		3,000		3,000	3,000		
	WATER PURCHASE (ESTIMATED 825,000 UNITS/YEAR X \$1.70 UNIT)		1,320,000		1,402,500	1,402,500		
	GL # FOOTNOTE TOTAL		1,323,000		1,405,500	1,405,500		
20-2020-5-799000	MISCELLANEOUS	1,783	2,000	2,000	2,000	2,000		
	MISCELLANEOUS		2,000		2,000	2,000		
<b>COMMODITIES</b>		<b>1,863,927</b>	<b>1,405,515</b>	<b>1,405,515</b>	<b>1,500,180</b>	<b>1,504,265</b>	<b>7.0%</b>	<b>98,750</b>
<b>CAPITAL</b>								
20-2020-6-760000	DEPRECIATION		1,341,968					
<b>CAPITAL</b>			<b>1,341,968</b>					
<b>REPAIRS &amp; MAINTENANCE</b>								
20-2020-7-712000	MAINTENANCE BLDG AND GROUNDS	38,418	35,478	35,478	34,878	36,531	3.0%	1,053
	LANDSCAPE & MOWING CONTRACTUAL		4,728		4,728	5,781		
	WELL HOUSE DOORS AND WINDOWS		12,000		11,400	12,000		
	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		
	GL # FOOTNOTE TOTAL		35,478		34,878	36,531		
20-2020-7-714000	MAINT MOTOR VEHICLE FEES	45,986	46,906	46,906	46,906	48,313	3.0%	1,407
	FUEL AND MAINTENANCE		46,906		46,906	48,313		
20-2020-7-715000	MAINTENANCE OTHER EQUIPMENT	20,989	14,500	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	101,712	110,000	110,000	130,000	120,000	9.1%	10,000
<b>REPAIRS &amp; MAINTENANCE</b>		<b>207,105</b>	<b>206,884</b>	<b>206,884</b>	<b>226,284</b>	<b>219,344</b>	<b>6.0%</b>	<b>12,460</b>
<b>TRANSFERS</b>								
20-2020-8-789000	TECHNOLOGY EQUIP & REPLMT FEES	82,915	87,061	87,061	87,061	89,673	3.0%	2,612
	TERF USER FEES (INCLUDES GIS)		87,061		87,061	89,673		
<b>TRANSFERS</b>		<b>82,915</b>	<b>87,061</b>	<b>87,061</b>	<b>87,061</b>	<b>89,673</b>	<b>3.0%</b>	<b>2,612</b>
<b>Totals for DEPT 2020 - WATER DEPARTMENT</b>		<b>4,853,236</b>	<b>3,053,007</b>	<b>3,053,007</b>	<b>3,152,794</b>	<b>3,166,398</b>	<b>3.7%</b>	<b>113,391</b>



GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>FUND 20 - UTILITY FUND</b>								
<b>DEPT 2021 - SEWER DEPARTMENT</b>								
<b>SALARIES &amp; WAGES</b>								
20-2021-1-701000	SALARIES - ADMINISTRATIVE	149,432	153,706	153,706	153,381	158,910	3.4%	5,204
20-2021-1-703000	SALARIES - ENGINEERING	92,860	111,606	111,606	102,777	130,904	17.3%	19,298
20-2021-1-704000	SALARIES - MAINTENANCE	228,797	254,056	254,056	254,056	273,921	7.8%	19,865
<b>SALARIES &amp; WAGES</b>		<b>471,089</b>	<b>519,368</b>	<b>519,368</b>	<b>510,214</b>	<b>563,735</b>	<b>8.5%</b>	<b>44,367</b>
<b>EMPLOYEE BENEFITS</b>								
20-2021-2-720000	INSURANCE	54,259	57,260	57,260	57,260	48,150	(15.9%)	(9,110)
20-2021-2-793000	EMPLOYER CONTRIBUTION IMRF	77,022	76,724	76,724	76,724	68,955	(10.1%)	(7,769)
20-2021-2-794000	EMP CONTRIBUTION FICA/MEDICARE	37,670	39,057	39,057	39,057	42,444	8.7%	3,387
<b>EMPLOYEE BENEFITS</b>		<b>168,951</b>	<b>173,041</b>	<b>173,041</b>	<b>173,041</b>	<b>159,549</b>	<b>(7.8%)</b>	<b>(13,492)</b>
<b>CONTRACTUAL</b>								
20-2021-3-721000	INTERGOVMTAL RISK MGMT AGENCY	15,679	16,257	16,257	16,257	16,257		
20-2021-3-728000	TECHNICAL SERVICES	9,015	11,272	11,272	11,230	9,735	(13.6%)	(1,537)
	FMCSA QUERY PACKAGE		5		5	5		
	LAKE COUNTY/GREEN OAKS RCE RATE STUDY		5,000		5,000	5,000		
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		53		15	15		
	APWA REACCREDITATION VISIT FEES - SUMMER 2022		3,500		3,500	2,000		
	RAILROAD CROSSING LEASE FEES: 12" WINCHESTER METRA RR		475		475	475		
	RANDOM DRUG & ALCOHOL SCREEN FEES		154		150	155		
	OTHER TECHNICAL SERVICES		1,000		1,000	1,000		
	ANNUAL FIRE EXTINGUISHER SERVICES		1,000		1,000	1,000		
	ANNUAL AUDIOLOGY TESTING		85		85	85		
	GL # FOOTNOTE TOTAL		11,272		11,230	9,735		
<b>CONTRACTUAL</b>		<b>24,694</b>	<b>27,529</b>	<b>27,529</b>	<b>27,487</b>	<b>25,992</b>	<b>(5.6%)</b>	<b>(1,537)</b>
<b>UTILITIES</b>								
20-2021-4-707000	COUNTY SEWER SERVICE	500,788	712,500	712,500	811,609	727,000	2.0%	14,500
	6070 RCE'S AT \$9.60 - \$10.00/RCE		712,500		811,609	727,000		
20-2021-4-708000	ELECTRICITY	15,920	22,000	22,000	18,000	22,000		
20-2021-4-709000	NATURAL GAS	2,591	2,400	2,400	5,000	4,000	66.7%	1,600
20-2021-4-710000	TELEPHONE		1,000	1,000	1,000	1,000		
	TELEPHONE CHARGES		1,000		1,000	1,000		
<b>UTILITIES</b>		<b>519,299</b>	<b>737,900</b>	<b>737,900</b>	<b>835,609</b>	<b>754,000</b>	<b>2.2%</b>	<b>16,100</b>
<b>COMMODITIES</b>								
20-2021-5-706000	MATERIALS AND SUPPLIES	5,850	5,700	5,700	5,700	5,700		
	SEWER MATERIALS AND SUPPLIES		1,500		1,500	1,500		
	VECTOR SUPPLIES		2,000		2,000	2,000		
	REPLACEMENT HOSE FOR VECTOR		2,200		2,200	2,200		
	GL # FOOTNOTE TOTAL		5,700		5,700	5,700		
20-2021-5-722000	POSTAGE	9,127	10,000	10,000	8,000	10,000		
20-2021-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	93	3,580	3,580	2,535	4,820	34.6%	1,240
	NIPSTA PUBLIC WORKS MEMBERSHIP 25%					1,250		
	ISPI FALL 2022 JUAREZ - SPLIT WITH WATER AND STREETS		435		435	435		
	ISPI FALL 2022 TOLL - SPLIT WITH WATER AND STREETS		435			435		
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)		600			600		
	SEMINARS - SEWER MAINTENANCE, SAFETY TRAINING		1,350		1,350	1,350		
	MAPSI, PUBLIC SERVICE INSTITUTE DEPUTY							
	DIRECTOR (SPLIT WITH WATER 50%)		600		600	600		
	TARGET SOLUTIONS ONLINE TRAINING		160		150	150		
	GL # FOOTNOTE TOTAL		3,580		2,535	4,820		
20-2021-5-752000	UNIFORMS	873	1,250	1,250	1,250	1,750	40.0%	500
	PROTECTIVE CLOTHING					500		
	UNIFORMS		900		900	900		
	OUTDOOR GEAR		350		350	350		
	GL # FOOTNOTE TOTAL		1,250		1,250	1,750		
<b>COMMODITIES</b>		<b>15,943</b>	<b>20,530</b>	<b>20,530</b>	<b>17,485</b>	<b>22,270</b>	<b>8.5%</b>	<b>1,740</b>
<b>REPAIRS &amp; MAINTENANCE</b>								
20-2021-7-714000	MAINT MOTOR VEHICLE FEES	118,289	120,655	120,655	120,655	124,275	3.0%	3,620
20-2021-7-715000	MAINTENANCE LIFT STATIONS	6,934	32,106	32,106	32,106	32,215		109
	LANDSCAPING AND MOWING CONTRACTUAL		3,731		3,731	3,840		
	ALARM PHONE LINE		600		600	600		
	LIFT STATION		5,575		5,575	5,575		
	EQUIPMENT MAINTENANCE AT PUMPING STATIONS		15,000		15,000	15,000		
	LIFT STATION BACKUP POWER GENERATOR MAINT 4							
	STATIONARY 1 PORTABLE UNITS		7,200		7,200	7,200		
	GL # FOOTNOTE TOTAL		32,106		32,106	32,215		



GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
20-2021-7-716000	MAINTENANCE SEWER LINES	10,354	18,000	18,000	29,661	18,000		
	REPAIR OF SANITARY SEWERS AND MANHOLES- FRAME SEALS, LEAK SEALANT, GROUT, RESTORATION MATERIALS		13,000		24,661	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		29,661	18,000		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>135,577</b>	<b>170,761</b>	<b>170,761</b>	<b>182,422</b>	<b>174,490</b>	<b>2.2%</b>	<b>3,729</b>
<b>TRANSFERS</b>								
20-2021-8-789000	TRANSFER TECHNOLOGY FUND	62,315	65,431	65,431	65,431	67,394	3.0%	1,963
	TERF USER CHARGES (INCLUDES GIS)		65,431		65,431	67,394		
<b>TRANSFERS</b>		<b>62,315</b>	<b>65,431</b>	<b>65,431</b>	<b>65,431</b>	<b>67,394</b>	<b>3.0%</b>	<b>1,963</b>
<b>Totals for DEPT 2021 - SEWER DEPARTMENT</b>		<b>1,397,868</b>	<b>1,714,560</b>	<b>1,714,560</b>	<b>1,811,689</b>	<b>1,767,430</b>	<b>3.1%</b>	<b>52,870</b>



GL NUMBER	DESCRIPTION	2020-21 ACTIVITY ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED BUDGET	2021-22 REQUESTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>FUND 20 - UTILITY FUND</b>								
<b>DEPT 2022 - WASTE WATER TREATMENT PLANT</b>								
<b>SALARIES &amp; WAGES</b>								
20-2022-1-701000	SALARIES - ADMINISTRATIVE	71,869	72,293	72,293	72,353	74,627	3.2%	2,334
20-2022-1-704000	SALARIES - OPERATORS	324,172	349,161	349,161	349,161	413,277	18.4%	64,116
<b>SALARIES &amp; WAGES</b>		<b>396,041</b>	<b>421,454</b>	<b>421,454</b>	<b>421,514</b>	<b>487,904</b>	<b>15.8%</b>	<b>66,450</b>
<b>EMPLOYEE BENEFITS</b>								
20-2022-2-720000	INSURANCE	79,484	87,115	87,115	94,127	109,982	26.2%	22,867
20-2022-2-793000	EMPLOYER CONTRIBUTION IMRF	56,666	60,178	60,178	60,178	59,598	(1.0%)	(580)
20-2022-2-794000	EMP CONTRIBUTION FICA/MEDICARE	28,173	31,567	31,567	31,567	36,643	16.1%	5,076
<b>EMPLOYEE BENEFITS</b>		<b>164,323</b>	<b>178,860</b>	<b>178,860</b>	<b>185,872</b>	<b>206,223</b>	<b>15.3%</b>	<b>27,363</b>
<b>CONTRACTUAL</b>								
20-2022-3-705000	CONTRACTUAL SERVICES	75,992	83,040	83,040	83,040	14,256	(82.8%)	(68,784)
	MUNDELEIN CONTRACTED OPERATOR - LAB SERVICES (3% INCREASE ANNUALLY)		68,190		68,190	11,706		
	MUNDELEIN CONTRACTED OPERATOR - ON CALL PAY (3% INCREASE ANNUALLY)		14,850		14,850	2,550		
	GL # FOOTNOTE TOTAL		83,040		83,040	14,256		
20-2022-3-721000	INTERGOVMTAL RISK MGMT AGENCY	26,746	27,732	27,732	27,732	27,732		
20-2022-3-728000	TECHNICAL SERVICES	34,986	69,340	69,340	57,840	64,000	(7.7%)	(5,340)
	HACH SUPPORT - PHOSPHORUS REMOVAL TESTING EQUIPMENT		25,140		25,140	15,000		
	IEPA-NPDES PERMIT FEES		18,000		18,000	18,000		
	MISC INSPECTIONS ROOF, FIRE EXTINGUISHERS, LAB TESTING ETC.		13,000		1,500	16,000		
	MISC ENGINEERING AND CONSULTING ON SUCH ITEMS AS SCADA ,STUDIES, NPDES PERMIT RENEWAL (ONCE EVERY 4 YEARS)		12,200		12,200	14,000		
	ANNUAL AUDIOLOGY TESTING		85		85	85		
	PRETREATMENT ENGINEERING		915		915	915		
	GL # FOOTNOTE TOTAL		69,340		57,840	64,000		
<b>CONTRACTUAL</b>		<b>137,724</b>	<b>180,112</b>	<b>180,112</b>	<b>168,612</b>	<b>105,988</b>	<b>(41.2%)</b>	<b>(74,124)</b>
<b>UTILITIES</b>								
20-2022-4-708000	ELECTRICITY	205,772	230,000	230,000	200,000	230,000		
20-2022-4-709000	NORTH SHORE GAS	30,312	35,000	35,000	35,000	35,000		
	HEATING OF (2) BUILDING AND PRIMARY SLUDGE DIGESTER		35,000		35,000	35,000		
20-2022-4-710000	TELEPHONE	2,888	2,500	2,500	2,500	2,500		
<b>UTILITIES</b>		<b>238,972</b>	<b>267,500</b>	<b>267,500</b>	<b>237,500</b>	<b>267,500</b>		
<b>COMMODITIES</b>								
20-2022-5-706000	MATERIALS AND SUPPLIES	26,384	24,250	24,250	24,250	39,050	61.0%	14,800
	CYANIDE TESTING KITS					3,000		
	SUPPLIES		6,000		6,000	6,000		
	OSHA SAFETY (CONFINED SPACE & FALL PROTECTION ITEMS)		250		250	250		
	SUPPLIES - LAB & OFFICE		7,500		7,500	10,500		
	JANITORIAL SUPPLIES		1,000		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		1,500		1,500	1,500		
	MISCELLANEOUS TOOLS		1,500		1,500	1,500		
	LAB PROBE & KITS (INCREASED LAB TESTING DUE TO FACILITY PLANNING & NPDES PERMIT)		1,200		1,200	10,000		
	GENERATOR FUEL		800		800	800		
	GL # FOOTNOTE TOTAL		24,250		24,250	39,050		
20-2022-5-707000	CHEMICALS	59,754	116,050	116,050	116,050	130,356	12.3%	14,306
	POND MANAGEMENT					1,056		
	CALCIUM CHLORITE		750		750	800		
	SODIUM HYPOCHLORITE FOR FILTER SAND CLEANING (\$1.00 PER GALLON)		2,700		2,700	2,900		
	SODIUM BISULFITE FOR DE-CHLORINATION OF EFFLUENT		6,100		6,100	6,500		
	SODIUM HYPOCHLORITE TO DISINFECT PLANT EFFLUENT		8,000		8,000	14,100		
	LAGOON TREATMENT		8,000		8,000	8,000		
	ODOR CONTROL		5,000		5,000	5,000		
	PHOSPHORUS CONTROL		85,500		85,500	92,000		
	GL # FOOTNOTE TOTAL		116,050		116,050	130,356		
20-2022-5-718000	SLUDGE REMOVAL	171,075	164,200	164,200	164,200	214,200	30.5%	50,000
	CHEMICAL HYDROGEN SULFIDE CONTROL		2,250		2,250	2,250		
	SLUDGE REMOVAL		160,000		160,000	210,000		
	LAB TEST ON SLUDGE FOLLOWING PERMIT REQUIREMENTS		1,950		1,950	1,950		
	GL # FOOTNOTE TOTAL		164,200		164,200	214,200		
20-2022-5-723000	OFFICE SUPPLIES							



GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23	
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED BUDGET	% CHANGE	AMT CHANGE
20-2022-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	13,549	15,820	15,820	15,820	17,450		10.3%	1,630
	NIPSTA PUBLIC WORKS MEMBERSHIP 25% SEMINARS, CONTINUING EDUCATION		2,000		2,000	1,250			
	MEMBERSHIPS (WEF, AWWA, FVOA, APWA)		780		780	780			
	DES PLAINES RIVER WATERSHED WORKGROUP		11,300		11,300	11,680			
	IL ASSOCIATION OF WASTEWATER AGENCIES		1,420		1,420	1,420			
	TARGET SOLUTIONS ONLINE TRAINING		320		320	320			
	GL # FOOTNOTE TOTAL		15,820		15,820	17,450			
20-2022-5-752000	UNIFORMS	2,081	2,570	2,570	2,570	2,700		5.1%	130
	PANTS		700		700	800			
	PROTECTIVE CLOTHING GEAR PPE		500		500	500			
	SAFETY SHOES (\$175 PER EMPLOYEE)		700		700	700			
	SHIRTS AND OUTERWEAR		670		670	700			
	GL # FOOTNOTE TOTAL		2,570		2,570	2,700			
20-2022-5-799000	MISCELLANEOUS	523	530	530	250	530			
	RESPIRATORY EXAM		280			280			
	NEW EMPLOYMENT ADS, PRE-EMPLOYMENT PHYSICAL EXAMS, ETC.		250		250	250			
	GL # FOOTNOTE TOTAL		530		250	530			
<b>COMMODITIES</b>		<b>273,477</b>	<b>323,420</b>	<b>323,420</b>	<b>323,140</b>	<b>404,286</b>		<b>25.0%</b>	<b>80,866</b>
<b>REPAIRS &amp; MAINTENANCE</b>									
20-2022-7-712000	MAINT - BUILDING & GROUNDS	48,766	40,891	40,891	40,891	40,240		(1.6%)	(651)
	CLEANING SERVICE		5,400		5,400	3,000			
	ROOF REPAIRS		2,000		2,000	2,000			
	OVERHEAD DOOR REPAIRS		1,000		1,000	1,000			
	DOORS		1,000		1,000	1,000			
	HVAC		1,250		1,250	1,500			
	CONCRETE REPAIRS		3,000		3,000	3,000			
	REPAIRS		15,000		15,000	15,000			
	LANDSCAPING/RESTORATION		1,000		1,000	1,000			
	LANDSCAPE SERVICE CONTRACT		11,241		11,241	12,740			
	GL # FOOTNOTE TOTAL		40,891		40,891	40,240			
20-2022-7-714000	MAINTENANCE VEHICLES	7,229	7,373	7,373	7,373	7,594		3.0%	221
20-2022-7-715000	MAINTENANCE OTHER EQUIPMENT	48,230	48,070	48,070	48,070	50,600		5.3%	2,530
	REPAIRS SERVICE AND PARTS FOR PUMPS, VALVES MOTORS ETC.		40,000		40,000	42,000			
	MAINTENANCE MATERIALS GREASE, OIL, PACKINGS		7,500		7,500	8,000			
	WASTE OIL DISPOSAL		570		570	600			
	GL # FOOTNOTE TOTAL		48,070		48,070	50,600			
<b>REPAIRS &amp; MAINTENANCE</b>		<b>104,225</b>	<b>96,334</b>	<b>96,334</b>	<b>96,334</b>	<b>98,434</b>		<b>2.2%</b>	<b>2,100</b>
<b>TRANSFERS</b>									
20-2022-8-789000	TRANSFER TECHNOLOGY FUND	41,200	43,260	43,260	43,260	44,558		3.0%	1,298
	TERF USER CHARGES (INCLUDES GIS)		43,260		43,260	44,558			
<b>TRANSFERS</b>		<b>41,200</b>	<b>43,260</b>	<b>43,260</b>	<b>43,260</b>	<b>44,558</b>		<b>3.0%</b>	<b>1,298</b>
<b>Totals for DEPT 2022 - WASTE WATER TREATMENT PLANT</b>		<b>1,355,962</b>	<b>1,510,940</b>	<b>1,510,940</b>	<b>1,476,232</b>	<b>1,614,893</b>		<b>6.9%</b>	<b>103,953</b>



2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    AMT CHANGE

GL NUMBER	DESCRIPTION							
<b>FUND 20 - UTILITY FUND</b>								
<b>DEPT 2023 - UTILITY-DEBT SERVICE</b>								
<b>DEBT SERVICE</b>								
20-2023-9-728000	BOND ISSUE COSTS	10,193						
20-2023-9-795000	PRINCIPAL PAYMENTS		806,493	806,493	806,493	747,753	(7.3%)	(58,740)
	ALTERNATE REVENUE REFUNDING BONDS (SERIES 2021B)					325,000		
	ALTERNATE REVENUE BONDS (SERIES 2012B) PRINCIPAL		200,000		200,000			
	ALTERNATE REVENUE BONDS (SERIES 2013B) PRINCIPAL		195,000		195,000			
	ALTERNATE REVENUE BONDS (SERIES 2014A) PRINCIPAL		300,000		300,000	310,000		
	ALTERNATE REVENUE BONDS (SERIES 2015B) PRINCIPAL		35,000		35,000	35,000		
	IEPA LOAN (PAYMENTS IN SEPTEMBER AND MARCH)		76,493		76,493	77,753		
	GL # FOOTNOTE TOTAL		806,493		806,493	747,753		
20-2023-9-796000	INTEREST PAYMENTS	332,489	323,526	323,526	323,526	375,316	16.0%	51,790
	ALTERNATE REVENUE REFUNDING BONDS (SERIES 2021B)					201,400		
	ALTERNATE REVENUE BONDS (SERIES 2022) ESTIMATE					30,000		
	ALTERNATE REVENUE BONDS (SERIES 2012B) INTEREST		63,000		63,000			
	ALTERNATE REVENUE BONDS (SERIES 2013B) INTEREST		105,500		105,500			
	ALTERNATE REVENUE BONDS (SERIES 2014A) INTEREST		13,800		13,800	4,650		
	ALTERNATE REVENUE BONDS (SERIES 2015B) INTEREST		114,663		114,663	113,963		
	IEPA LOAN (PAYMENTS IN SEPTEMBER AND MARCH)		26,563		26,563	25,303		
	GL # FOOTNOTE TOTAL		323,526		323,526	375,316		
20-2023-9-797000	PAYING AGENT FEES	2,817	2,500	2,500	2,500	2,500		
<b>DEBT SERVICE</b>			<b>345,499</b>	<b>1,132,519</b>	<b>1,132,519</b>	<b>1,132,519</b>	<b>(0.6%)</b>	<b>(6,950)</b>
<b>Totals for DEPT 2023 - UTILITY-DEBT SERVICE</b>			<b>345,499</b>	<b>1,132,519</b>	<b>1,132,519</b>	<b>1,125,569</b>	<b>(0.6%)</b>	<b>(6,950)</b>



2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    AMT CHANGE

GL NUMBER	DESCRIPTION							
<b>FUND 20 - UTILITY FUND</b>								
<b>DEPT 2024 - UTILITY-CAPITAL IMPROVEMENT</b>								
<b>COMMODITIES</b>								
20-2024-5-788000	REPLACEMENT METERS	70,350	89,100	89,100	89,100	89,100		
	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		40,000		40,000	40,000		
	GL # FOOTNOTE TOTAL		89,100		89,100	89,100		
20-2024-5-793000	HYDRANTS, VALVES, MISC	51,166	55,000	55,000	55,000	55,000		
	PW-WATER-005: FIRE HYDRANT REPLACEMENTS		30,000		30,000	30,000		
	PW-WATER-006: NEW VALVE INSERTIONS		25,000		25,000	25,000		
	GL # FOOTNOTE TOTAL		55,000		55,000	55,000		
<b>COMMODITIES</b>		<b>121,516</b>	<b>144,100</b>	<b>144,100</b>	<b>144,100</b>	<b>144,100</b>		
<b>CAPITAL</b>								
20-2024-6-750000	WWTP IMPR	173,380	1,586,300	1,586,300	1,208,800	1,070,000	(32.5%)	(516,300)
	PW-WWTP-009: CONTROL BLDG. - ELECTRICAL SYSTEM					35,000		
	PW-WWTP-033: BNR PROCESS FERMENTATION TANK AT WWTP					50,000		
	PW-WWTP-034: DIGESTER COMPLEX - BOILER AND FLARE SYSTEM					275,000		
	PW-WWTP-006: SCREEN & GRIT BLDG. - ELECTRICAL SYSTEM		44,000		44,000	20,000		
	PW-WWTP-007: SCREEN & GRIT BLDG. - HEADWORKS SCREEN		100,000		100,000	20,000		
	PW-WWTP-008: SCREEN & GRIT BLDG. - GRIT COLLECTOR		50,000		50,000	20,000		
	PW-WWTP-001: PLANT SCADA SYSTEM		364,800		364,800			
	PW-WWTP-010: CONTROL BLDG. - TURBO BLOWERS (FY 2021-2022 IS YEAR 1 OF 2)		1,027,500		650,000	650,000		
	GL # FOOTNOTE TOTAL		1,586,300		1,208,800	1,070,000		
20-2024-6-776000	SANITARY SEWER REPAIRS	211,499	750,000	750,000	600,000	600,000	(20.0%)	(150,000)
	PW-SS-010: WINCHESTER SEWER UPGRADE (LOYOLA))		150,000		100,000			
	PW-SS-006: LINING AND POINT REPAIRS CONSTRUCTION		300,000		300,000	300,000		
	PW-SS-005: ANNUAL SEWER TELEVISION INSPECTION		100,000		100,000	100,000		
	PW-SS-009: FLOW MONITORING AND SMOKE TESTING PROGRAM		100,000			100,000		
	PW-SS-007: MANHOLE REPAIRS - VARIOUS LOCATIONS		100,000		100,000	100,000		
	GL # FOOTNOTE TOTAL		750,000		600,000	600,000		
20-2024-6-777000	LIFT STATION IMPROVEMENTS	15,962	75,000	75,000	75,000	875,000	1,066.7%	800,000
	PW-SS-002: EMERGENCY GENERATOR AT LIFT STATION (TBD)					175,000		
	PW-SS-001: HIGH SCHOOL LIFT STATION		75,000		75,000	700,000		
	GL # FOOTNOTE TOTAL		75,000		75,000	875,000		
20-2024-6-778000	WELL CAPACITY STUDY	(4,251)						
20-2024-6-781000	RESIDENTIAL LEAD SERVICE REPLACE INCENTI		25,000	25,000	7,500	25,000		
	REIMBURSEMENT PROGRAM		25,000		7,500	25,000		
20-2024-6-795000	WATER SYSTEM IMPROVEMENTS	157,412	1,350,000	1,350,000	1,521,705	2,485,000	84.1%	1,135,000
	PW-WATER-019: TIFFANY LANE PRESSURE REDUCING VALVE					50,000		
	PW-WATER-020: RED TOP RESERVOIR IMPROVEMENTS					75,000		
	PW-WATER-021: EMERGENCY GENERATOR - CANTERBURY BOOSTER STATION					60,000		
	PW-WATER-022: SCADA WATER DISTRIBUTION SYSTEM RADIO REPLACEMENTS					100,000		
	PW-WATER-024: CLA-VAL REHABILITATION AND REPLACEMENTS					150,000		
	PW-WATER-026: WINCHESTER ROAD - EMERGENCY MAIN REPLACEMENT				36,705			
	PW-WATER-027: VEHICLE BASE STATION WATER METER READER DEVICE				35,000			
	PW-WATER-017: REPAIRS AT CENTRUM RESERVOIR		150,000		150,000			
	PW-WATER-002: ANNUAL WATERMAIN REPLACEMENT PROGRAM		1,150,000		1,250,000	2,000,000		
	PW-WATER-007: MISCELLANEOUS SYSTEM REPAIRS		50,000		50,000	50,000		
	GL # FOOTNOTE TOTAL		1,350,000		1,521,705	2,485,000		
<b>CAPITAL</b>		<b>554,002</b>	<b>3,786,300</b>	<b>3,786,300</b>	<b>3,413,005</b>	<b>5,055,000</b>	<b>33.5%</b>	<b>1,268,700</b>
<b>Totals for DEPT 2024 - UTILITY-CAPITAL IMPROVEMENT</b>		<b>675,518</b>	<b>3,930,400</b>	<b>3,930,400</b>	<b>3,557,105</b>	<b>5,199,100</b>	<b>32.3%</b>	<b>1,268,700</b>



Libertyville  
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GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>DEPT 9999 - TRANSFERS</b>								
<b>TRANSFERS</b>								
20-9999-8-799000	TRANSFERS OUT	128,989	128,989	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		
<b>TRANSFERS</b>		<b>128,989</b>	<b>128,989</b>	<b>128,989</b>	<b>128,989</b>	<b>128,989</b>		
<b>Totals for DEPT 9999 - TRANSFERS</b>		<b>128,989</b>	<b>128,989</b>	<b>128,989</b>	<b>128,989</b>	<b>128,989</b>		

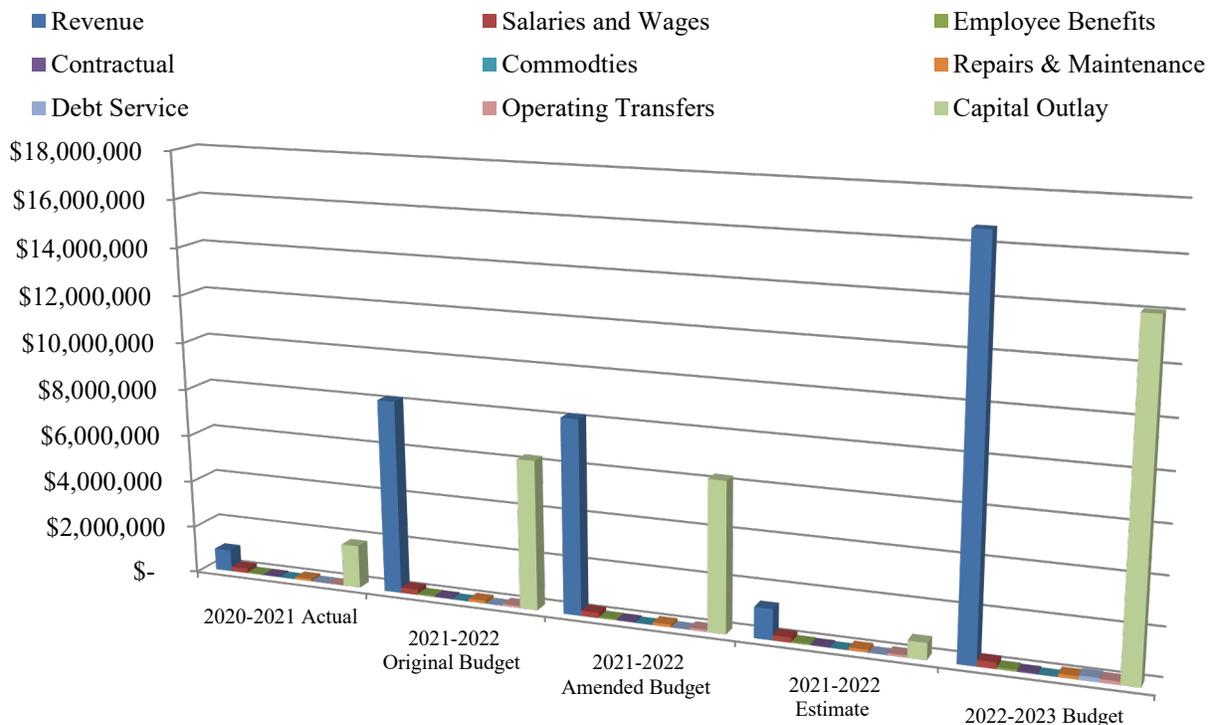
# BUDGET DETAIL

## 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 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 926,635	\$ 8,186,956	\$ 8,186,956	\$ 1,296,527	\$ 16,693,238	103.9%	1187.5%
Expenses	\$ (365,487)	\$ (536,688)	\$ (536,688)	\$ (526,999)	\$ (848,054)	58.0%	60.9%
Net Operating Income (loss)	\$ 561,148	\$ 7,650,268	\$ 7,650,268	\$ 769,528	\$ 15,845,184	107.1%	1959.1%
<b>Operating Expense Detail</b>							
Salaries & Wages	\$ 197,184	\$ 226,530	\$ 226,530	\$ 227,841	\$ 268,770	18.6%	18.0%
Employee Benefits	\$ 37,667	\$ 57,728	\$ 57,728	\$ 57,728	\$ 80,315	39.1%	39.1%
Contractual	\$ 35,541	\$ 47,000	\$ 47,000	\$ 36,000	\$ 46,000	-2.1%	27.8%
Commodities	\$ -	\$ -	\$ -	\$ -	\$ 1,250	-	-
Repairs & Maintenance	\$ 95,095	\$ 117,027	\$ 117,027	\$ 117,027	\$ 135,861	16.1%	16.1%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 177,455	-	-
Operating Transfers	\$ -	\$ 88,403	\$ 88,403	\$ 88,403	\$ 138,403	56.6%	56.6%
	\$ 365,487	\$ 536,688	\$ 536,688	\$ 526,999	\$ 848,054		
Capital Outlay	\$ 1,809,253	\$ 6,296,585	\$ 6,296,585	\$ 700,000	\$ 14,058,756	123.3%	1908.4%
Total Fund Expense	\$ 2,174,740	\$ 6,833,273	\$ 6,833,273	\$ 1,226,999	\$ 14,906,810	118.2%	1114.9%
Net Fund Income (loss)	\$ (1,248,105)	\$ 1,353,683	\$ 1,353,683	\$ 69,528	\$ 1,786,428	32.0%	2469.4%

### Stormwater Sewer Fund





GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23	
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE	
<b>FUND 21 - STORMWATER SEWER FUND</b>									
<b>REVENUES</b>									
<b>CHARGES FOR SERVICES</b>									
21-0000-5-647000	SEWER CHARGES		1,405,196	1,405,196	1,291,512	2,107,794	50.0%	702,598	
	UTILITY FEE 27,023 ERUS/IDFS X \$13.00		1,405,196		1,291,512	2,107,794			
21-0000-5-648000	SEWER CHARGES-PENALTIES				5,000	5,000		5,000	
<b>CHARGES FOR SERVICES</b>			<b>1,405,196</b>	<b>1,405,196</b>	<b>1,296,512</b>	<b>2,112,794</b>	<b>50.4%</b>	<b>707,598</b>	
<b>INTEREST</b>									
21-0000-7-690000	INTEREST REVENUE		2,666	3,500	3,500	15	100	(97.1%) (3,400)	
<b>INTEREST</b>			<b>2,666</b>	<b>3,500</b>	<b>3,500</b>	<b>15</b>	<b>100</b>	<b>(97.1%) (3,400)</b>	
<b>MISCELLANEOUS</b>									
21-0000-8-698000	BOND PROCEEDS		5,278,260	5,278,260		11,830,344	124.1%	6,552,084	
	STORMWATER ALT REV BOND ISSUANCE (1 OF 7), FY 2022-2023					11,830,344			
21-0000-8-699000	MISCELLANEOUS REVENUE		7,284	1,500,000	1,500,000	2,750,000	83.3%	1,250,000	
	DCEO GRANT (1 OF 2)			1,500,000		2,750,000			
<b>MISCELLANEOUS</b>			<b>7,284</b>	<b>6,778,260</b>	<b>6,778,260</b>	<b>14,580,344</b>	<b>115.1%</b>	<b>7,802,084</b>	
<b>TRANSFERS</b>									
21-0000-9-699000	TRANSFERS IN		916,685						
<b>TRANSFERS</b>			<b>916,685</b>						
<b>TOTAL REVENUES</b>			<b>926,635</b>	<b>8,186,956</b>	<b>8,186,956</b>	<b>1,296,527</b>	<b>16,693,238</b>	<b>103.9%</b>	<b>8,506,282</b>



GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	% CHANGE	REQUESTED AMT CHANGE
<b>FUND 21 - STORMWATER SEWER FUND</b>								
<b>APPROPRIATIONS</b>								
<b>SALARIES &amp; WAGES</b>								
21-2121-1-701000	SALARIES-ADMINISTRATIVE STAFF	77,593	68,403	68,403	69,714	72,631	6.2%	4,228
21-2121-1-702000	SALARIES-CLERICAL	727						
21-2121-1-703000	SALARIES-ENGINEERING	13,139	46,522	46,522	46,522	99,056	112.9%	52,534
21-2121-1-704000	SALARIES-MAINTENANCE	105,725	111,605	111,605	111,605	97,083	(13.0%)	(14,522)
<b>SALARIES &amp; WAGES</b>		<b>197,184</b>	<b>226,530</b>	<b>226,530</b>	<b>227,841</b>	<b>268,770</b>	<b>18.6%</b>	<b>42,240</b>
<b>EMPLOYEE BENEFITS</b>								
21-2121-2-720000	INSURANCE		9,194	9,194	9,194	28,089	205.5%	18,895
21-2121-2-793000	EMPLOYER CONTRIBUTION IMRF	25,277	31,999	31,999	31,999	32,523	1.6%	524
21-2121-2-794000	EMP CONTRIBUTION FICA/MEDICARE	12,390	16,535	16,535	16,535	19,703	19.2%	3,168
<b>EMPLOYEE BENEFITS</b>		<b>37,667</b>	<b>57,728</b>	<b>57,728</b>	<b>57,728</b>	<b>80,315</b>	<b>39.1%</b>	<b>22,587</b>
<b>CONTRACTUAL</b>								
21-2121-3-728000	TECHNICAL SERVICES	35,541	27,000	27,000	16,000	26,000	(3.7%)	(1,000)
	ENFORCEMENT EXPENSES				10,000	10,000		
	FEE IMPLEMENTATION ASSISTANCE		20,000					
	NPDES MS4 YEARLY REPORT		6,000		6,000	16,000		
	STORM SEWER ATLAS PRINTING		1,000					
	GL # FOOTNOTE TOTAL		27,000		16,000	26,000		
21-2121-3-776000	LEGAL FEES		20,000	20,000	20,000	20,000		
<b>CONTRACTUAL</b>		<b>35,541</b>	<b>47,000</b>	<b>47,000</b>	<b>36,000</b>	<b>46,000</b>	<b>(2.1%)</b>	<b>(1,000)</b>
<b>COMMODITIES</b>								
21-2121-5-799000	MISCELLANEOUS					1,250		1,250
	NIPSTA PUBLIC WORKS MEMBERSHIP 25%					1,250		
<b>COMMODITIES</b>						<b>1,250</b>		<b>1,250</b>
<b>CAPITAL</b>								
21-2121-6-790000	CAPITAL OUTLAY	1,809,253	6,296,585	6,296,585	700,000	14,058,756	123.3%	7,762,171
	ADM-PMP-002: NICHOLAS-DOWDEN SITE IMPROVEMENTS					673,931		
	PW-SW-003: CLEANING AND TELEVISIONING OF STORM SEWERS		100,000		100,000	100,000		
	PW-SW-004: STORM SEWER STRUCTURE CLEANING		75,000		75,000	75,000		
	PW-SW-005: STORM SEWER POINT REPAIRS		100,000		100,000	100,000		
	PW-SW-006: CHARLES BROWN RESERVOIR ANNUAL MAINTENANCE		25,000		25,000	25,000		
	PW-SW-007: MSWMP - ROCKLAND ROAD STORMWATER IMPROVEMENTS		5,278,260		50,000	2,935,150		
	PW-SW-008: MSWMP - BURDICK & AMES STORMWATER IMPROVEMENTS		668,325		300,000	10,099,675		
	PW-SW-002: STORM SEWER IMPROVEMENTS - MISCELLANEOUS		50,000		50,000	50,000		
	GL # FOOTNOTE TOTAL		6,296,585		700,000	14,058,756		
<b>CAPITAL</b>		<b>1,809,253</b>	<b>6,296,585</b>	<b>6,296,585</b>	<b>700,000</b>	<b>14,058,756</b>	<b>123.3%</b>	<b>7,762,171</b>
<b>REPAIRS &amp; MAINTENANCE</b>								
21-2121-7-718000	MAINTENANCE STORM SEWERS	95,095	117,027	117,027	117,027	135,861	16.1%	18,834
	LANDSCAPING & MOWING CONTRACTUAL - DETENTION PONDS & SW BASIN					23,984		
	SWEEPER SUPPLIES					1,200		
	STREET SWEEPING		75,000		75,000	100,000		
	DETENTION BASINS MOWING		25,000		25,000			
	REPAIRS OF CATCH BASINS, MANHOLES, AND STORM SEWER LINES, TV INSPECTIONS		8,117		8,117	8,117		
	NPDES FEES		1,000		1,000	1,000		
	NPDES PHASE II SURVEYS, PR PROGRAM, SIGNS		300		300	300		
	BASIN ODOR CONTROL		7,610		7,610	1,260		
	GL # FOOTNOTE TOTAL		117,027		117,027	135,861		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>95,095</b>	<b>117,027</b>	<b>117,027</b>	<b>117,027</b>	<b>135,861</b>	<b>16.1%</b>	<b>18,834</b>
<b>TRANSFERS</b>								
21-2121-8-789000	TECHNOLOGY EQUIP. & REPLACE					50,000		50,000
21-2121-8-799000	TRANSFERS OUT		88,403	88,403	88,403	88,403		
	LOAN REPAYMENT TO NON-HOME RULE SALES TAX FUND		88,403		88,403	88,403		
<b>TRANSFERS</b>			<b>88,403</b>	<b>88,403</b>	<b>88,403</b>	<b>138,403</b>	<b>56.6%</b>	<b>50,000</b>
<b>DEBT SERVICE</b>								
21-2121-9-796000	INTEREST PAYMENTS					177,455		177,455
	SERIES 2022 STORMWATER - FY 2022-2023 INTEREST ESTIMATE					177,455		
<b>DEBT SERVICE</b>						<b>177,455</b>		<b>177,455</b>
<b>TOTAL APPROPRIATIONS</b>		<b>2,174,740</b>	<b>6,833,273</b>	<b>6,833,273</b>	<b>1,226,999</b>	<b>14,906,810</b>	<b>118.2%</b>	<b>8,073,537</b>

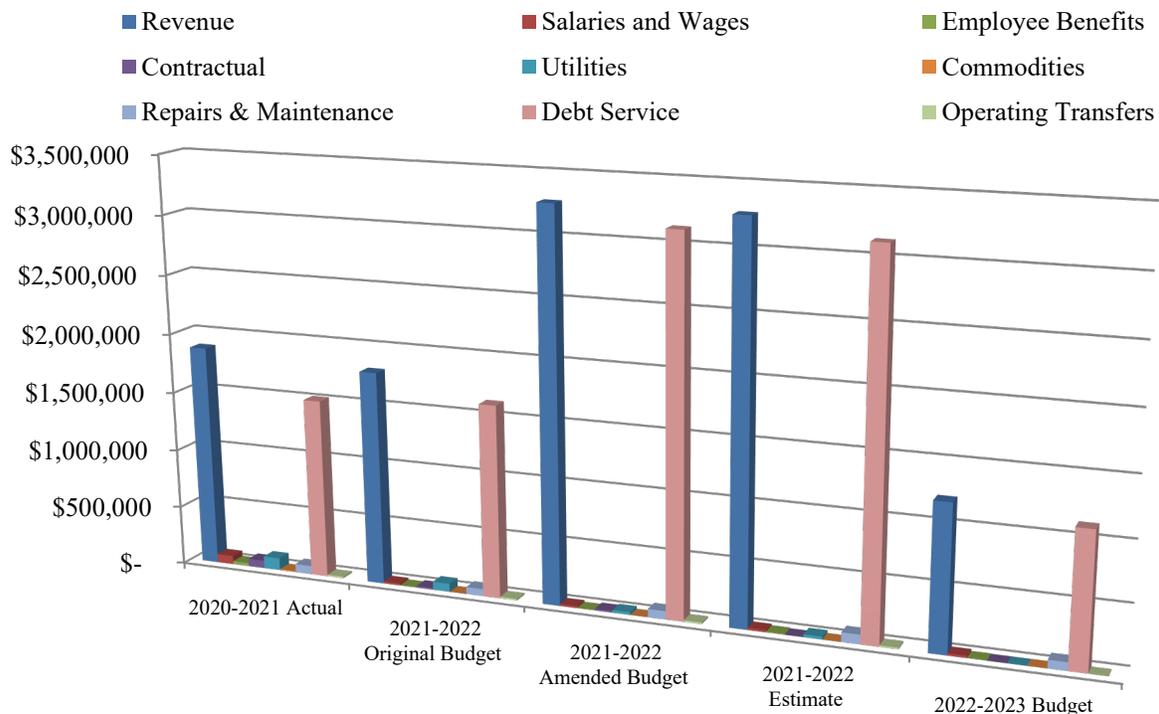
# BUDGET DETAIL

## 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. In 2021, the Indoor Complex was leased to Canlan Sports.

Libertyville Sports Complex Fund	Actual 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 1,875,726	\$ 1,799,784	\$ 3,271,701	\$ 3,269,231	\$ 1,214,207	-32.5%	-62.9%
Expenses	\$ (1,875,726)	\$ (1,799,784)	\$ (3,271,701)	\$ (3,269,231)	\$ (1,214,207)	-32.5%	-62.9%
Net Operating Income (loss)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
<b>Operating Expense Detail</b>							
Salaries and Wages	\$ 72,471	\$ 17,290	\$ 17,290	\$ 17,763	\$ 18,630	7.8%	4.9%
Employee Benefits	\$ 26,320	\$ 3,341	\$ 3,341	\$ 5,996	\$ 3,222	-3.6%	-46.3%
Contractual	\$ 65,513	\$ 15,000	\$ 15,000	\$ -	\$ -	-100.0%	0.0%
Utilities	\$ 104,497	\$ 69,170	\$ 23,000	\$ 23,680	\$ -	-100.0%	-100.0%
Commodities	\$ 8,161	\$ -	\$ -	\$ (422)	\$ -	0.0%	-100.0%
Repairs & Maintenance	\$ 71,548	\$ 60,000	\$ 70,000	\$ 80,000	\$ 70,000	16.7%	-12.5%
Debt Service	\$ 1,514,856	\$ 1,622,005	\$ 3,130,092	\$ 3,129,236	\$ 1,122,355	-30.8%	-64.1%
Operating Transfers	\$ 12,360	\$ 12,978	\$ 12,978	\$ 12,978	\$ -	-100.0%	-100.0%
	\$ 1,875,726	\$ 1,799,784	\$ 3,271,701	\$ 3,269,231	\$ 1,214,207		
Total Fund Expense	\$ 1,875,726	\$ 1,799,784	\$ 3,271,701	\$ 3,269,231	\$ 1,214,207	-32.5%	-62.9%
Net Fund Income (loss)	\$ -	\$ -	\$ -	\$ -	\$ -	-	-

### Libertyville Sports Complex Fund





2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    AMT CHANGE

**GL NUMBER                      DESCRIPTION**  
**FUND 60 - LIBERTYVILLE SPORTS COMP FUND**

**REVENUES**

**DEPT 6001 - LSC-INDOOR SPORTS CENTER**

60-6001-0-606000	ADULT PROGRAMS	(10,786)						
60-6001-0-607000	BASKETBALL PROGRAMS				(90)			
60-6001-0-608000	SOCCER PROGRAMS	(16,364)						
60-6001-0-610000	YOUTH PROGRAMS	(2,962)						
60-6001-0-611000	CONTRACTUAL PROGRAM FEES	4,255			6,000			
	MISCELLANEOUS				6,000			
60-6001-0-612000	FACILITY RENTALS	632						
60-6001-0-614000	BIRTHDAY PARTIES	(555)						
60-6001-0-616000	CLIMBING MOUNTAIN	(7,174)						
60-6001-0-617000	SPORTS FLOOR RENTAL	141						
60-6001-0-618000	OPEN GYM/DROP-IN FEES				(3)			
60-6001-0-619000	FITNESS CLASSES	(1,102)						
60-6001-0-620000	FITNESS MEMBERSHIPS	(146,743)						
60-6001-0-621000	LEASE REVENUES	165,926	100,000	100,000	240,000			240,000
60-6001-0-623000	PERSONAL TRAINER	(150)						
60-6001-0-677000	DAMAGE TO VILLAGE EQUIPMENT				2,250			
60-6001-0-699000	MISCELLANEOUS REVENUES	9,517			1,279			
<b>Totals for DEPT 6001 - LSC-INDOOR SPORTS CENTER</b>		<b>(5,365)</b>	<b>100,000</b>	<b>109,436</b>	<b>240,000</b>			<b>240,000</b>

**Dept 6004 - LSC-GENERAL**

60-6004-0-694000	SALE OF PROPERTY				30,000			
60-6004-0-697000	TRANSFER FROM GENERAL-DEBT	1,881,091	1,799,784	1,230,563	1,188,657	974,207	(45.9%)	(825,577)
60-6004-9-699000	TRANSFERS IN			1,941,138	1,941,138			
	TRANSFER IN - SERIES 2010B PAYOFF				1,941,138			
<b>Totals for DEPT 6004 - LSC-GENERAL</b>		<b>1,881,091</b>	<b>1,799,784</b>	<b>3,171,701</b>	<b>3,159,795</b>	<b>974,207</b>	<b>(45.9%)</b>	<b>(825,577)</b>

<b>TOTAL REVENUES</b>		<b>1,875,726</b>	<b>1,799,784</b>	<b>3,271,701</b>	<b>3,269,231</b>	<b>1,214,207</b>	<b>(32.5%)</b>	<b>(585,577)</b>
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2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    REQUESTED  
 AMT CHANGE

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY BUDGET	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>FUND 60 - LIBERTYVILLE SPORTS COMP FUND</b>								
<b>DEPT 6001 - LSC-INDOOR SPORTS CENTER</b>								
<b>SALARIES &amp; WAGES</b>								
60-6001-1-701000	SALARIES-ADMINISTRATIVE STAFF	88,840	17,290	17,290	17,763	18,630	7.8%	1,340
60-6001-1-702000	SALARIES-MAINTENANCE	(12,631)						
60-6001-1-704000	SALARIES-CONFERENCE	5,186						
<b>SALARIES &amp; WAGES</b>		<b>81,395</b>	<b>17,290</b>	<b>17,290</b>	<b>17,763</b>	<b>18,630</b>	<b>7.8%</b>	<b>1,340</b>
<b>EMPLOYEE BENEFITS</b>								
60-6001-2-720000	INSURANCE	5,536						
60-6001-2-747000	UNEMPLOYMENT BENEFITS	4,626			2,655			
60-6001-2-793000	EMPLOYER CONTRIBUTION IMRF	9,519	2,237	2,237	2,237	2,040	(8.8%)	(197)
60-6001-2-794000	EMP CONTRIBUTION FICA/MEDICARE	7,708	1,104	1,104	1,104	1,182	7.1%	78
<b>EMPLOYEE BENEFITS</b>		<b>27,389</b>	<b>3,341</b>	<b>3,341</b>	<b>5,996</b>	<b>3,222</b>	<b>(3.6%)</b>	<b>(119)</b>
<b>CONTRACTUAL</b>								
60-6001-3-707000	CONTRACTED SERVICES	36,939	15,000	15,000			(100.0%)	(15,000)
	FACILITY MAINTENANCE		15,000					
60-6001-3-713000	INDEPENDENT CONTRACTORS	647						
60-6001-3-721000	INTERGOVERNMENTAL RISK MGT	22,470						
<b>CONTRACTUAL</b>		<b>60,056</b>	<b>15,000</b>	<b>15,000</b>			<b>(100.0%)</b>	<b>(15,000)</b>
<b>UTILITIES</b>								
60-6001-4-708000	ELECTRICITY	66,159	50,000	16,000	16,000		(100.0%)	(50,000)
	ELECTRICITY		50,000		16,000			
60-6001-4-709000	NORTH SHORE GAS	24,745	7,500	2,000	1,095		(100.0%)	(7,500)
60-6001-4-710000	TELEPHONE	7,613	6,000	3,000	3,850		(100.0%)	(6,000)
60-6001-4-719000	INTERNET ACCESS	5,980	5,670	2,000	2,735		(100.0%)	(5,670)
	COMCAST FIBER CONNECTION		5,670		2,735			
<b>UTILITIES</b>		<b>104,497</b>	<b>69,170</b>	<b>23,000</b>	<b>23,680</b>		<b>(100.0%)</b>	<b>(69,170)</b>
<b>COMMODITIES</b>								
60-6001-5-706000	MATERIALS AND SUPPLIES SPORTS	1,542			362			
	YOUTH PROGRAMS				362			
60-6001-5-716000	CONCESSIONS				(784)			
	APPLIANCE MAINTENANCE REPAIRS AND PARTS				(784)			
60-6001-5-734000	MATERIALS & SUPPLIES FITNESS	711						
60-6001-5-736000	CREDIT CARD/BANK FEES	4,265						
60-6001-5-736001	ACTIVE MAINTENANCE FEE	1,422						
60-6001-5-750000	REFUNDS	221						
<b>COMMODITIES</b>		<b>8,161</b>			<b>(422)</b>			
<b>REPAIRS &amp; MAINTENANCE</b>								
60-6001-7-712000	MAINTENANCE BUILDING	23,727	20,000	30,000	40,000	30,000	50.0%	10,000
	MISCELLANEOUS MAINTENANCE		20,000		40,000	30,000		
60-6001-7-714000	MAINTENANCE GROUNDS	42,007	40,000	40,000	40,000	40,000		
	SNOW PLOWING		20,000		20,000	15,000		
	CONTRACTUAL MAINTENANCE		20,000		20,000	25,000		
	GL # FOOTNOTE TOTAL		40,000		40,000	40,000		
60-6001-7-717000	MAINTENANCE-VEHICLE	5,814						
<b>REPAIRS &amp; MAINTENANCE</b>		<b>71,548</b>	<b>60,000</b>	<b>70,000</b>	<b>80,000</b>	<b>70,000</b>	<b>16.7%</b>	<b>10,000</b>
<b>TRANSFERS</b>								
60-6001-8-789000	TECHNOLOGY EQUIP. & REPLACE	12,360	12,978	12,978	12,978		(100.0%)	(12,978)
<b>TRANSFERS</b>		<b>12,360</b>	<b>12,978</b>	<b>12,978</b>	<b>12,978</b>		<b>(100.0%)</b>	<b>(12,978)</b>
<b>Totals for DEPT 6001 - LSC-INDOOR SPORTS CENTER</b>		<b>365,406</b>	<b>177,779</b>	<b>141,609</b>	<b>139,995</b>	<b>91,852</b>	<b>(48.3%)</b>	<b>(85,927)</b>
<b>DEPT 6002 - LSC-GOLF LEARNING CENTER</b>								
<b>SALARIES &amp; WAGES</b>								
60-6002-1-701000	SALARIES-ADMINISTRATIVE STAFF	(5,145)						
60-6002-1-702000	SALARIES-MAINTENANCE	(3,779)						
<b>SALARIES &amp; WAGES</b>		<b>(8,924)</b>						
<b>EMPLOYEE BENEFITS</b>								
60-6002-2-793000	EMPLOYER CONTRIBUTION IMRF	(716)						
60-6002-2-794000	EMP CONTRIBUTION FICA/MEDICARE	(353)						
<b>EMPLOYEE BENEFITS</b>		<b>(1,069)</b>						
<b>CONTRACTUAL</b>								
60-6002-3-721000	INTERGOVERNMENTAL RISK MGMT	5,457						
<b>CONTRACTUAL</b>		<b>5,457</b>						
<b>Totals for DEPT 6002 - LSC-GOLF LEARNING CENTER</b>		<b>(4,536)</b>						



GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>DEPT 6004 - LSC-GENERAL</b>								
<b>DEBT SERVICE</b>								
60-6004-9-730000	BOND ISSUANCE COSTS	52,702		10,000	9,144			
60-6004-9-795000	PRINCIPAL PAYMENTS	879,912	1,060,000	815,000	815,000	960,000	(9.4%)	(100,000)
	GO ALTERNATE REVENUE REFUNDING (SERIES 2021) PRINCIPAL				815,000	960,000		
	GO ALTERNATE REVENUE (SERIES 2010A) PRINCIPAL		830,000					
	GO ALTERNATE REVENUE (SERIES 2010B) PRINCIPAL		230,000					
	GL # FOOTNOTE TOTAL		1,060,000		815,000	960,000		
60-6004-9-796000	INTEREST PAYMENTS	579,552	561,005	362,954	362,954	161,355	(71.2%)	(399,650)
	GO ALTERNATE REVENUE REFUNDING (SERIES 2021) INTEREST				82,451	161,355		
	GO ALTERNATE REVENUE (SERIES 2010A) INTEREST		455,255		227,628			
	GO ALTERNATE REVENUE (SERIES 2010B) INTEREST		105,750		52,875			
	GL # FOOTNOTE TOTAL		561,005		362,954	161,355		
60-6004-9-797000	PAYING AGENT FEES	2,690	1,000	1,000	1,000	1,000		
60-6004-9-798000	PAYMENT TO ESCROW AGENT			1,941,138	1,941,138			
<b>DEBT SERVICE</b>		<b>1,514,856</b>	<b>1,622,005</b>	<b>3,130,092</b>	<b>3,129,236</b>	<b>1,122,355</b>	<b>(30.8%)</b>	<b>(499,650)</b>
<b>Totals for DEPT 6004 - LSC-GENERAL</b>		<b>1,514,856</b>	<b>1,622,005</b>	<b>3,130,092</b>	<b>3,129,236</b>	<b>1,122,355</b>	<b>(30.8%)</b>	<b>(499,650)</b>

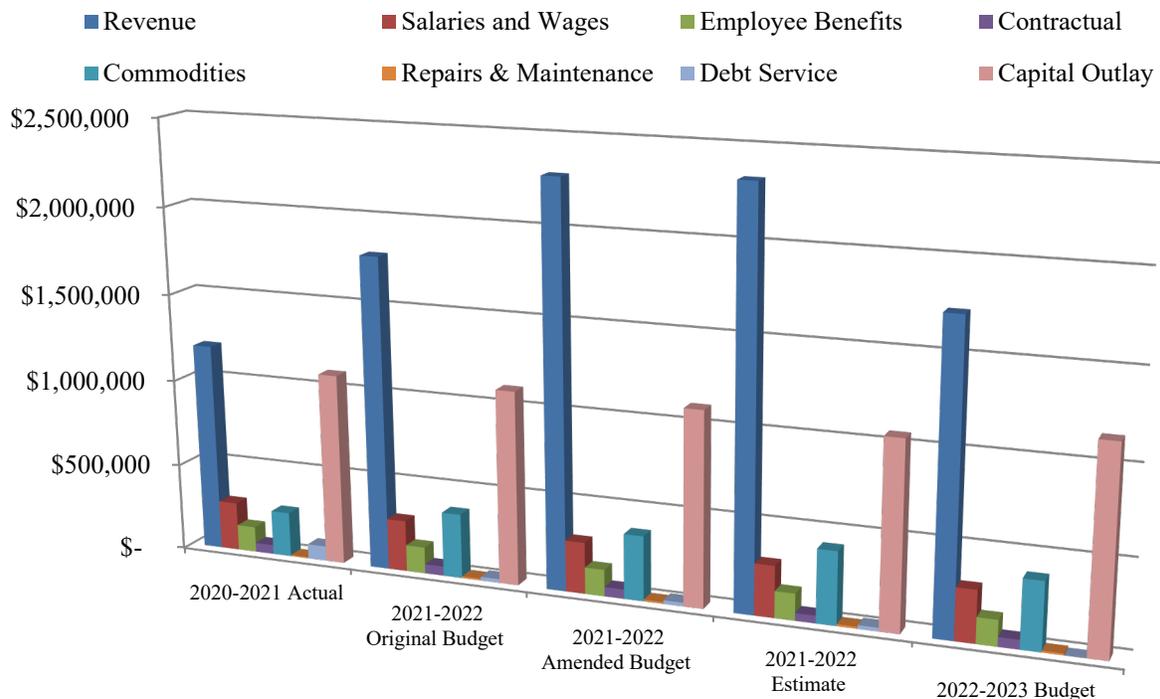
# BUDGET DETAIL

## 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 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 1,196,943	\$ 1,791,135	\$ 2,291,135	\$ 2,331,116	\$ 1,728,480	-3.5%	-25.9%
Expenses	\$ (828,126)	\$ (900,661)	\$ (900,661)	\$ (936,346)	\$ (892,188)	-0.9%	-4.7%
Net Operating Income (loss)	\$ 368,817	\$ 890,474	\$ 1,390,474	\$ 1,394,770	\$ 836,292	-6.1%	-40.0%
<b>Operating Expense Detail</b>							
Salaries and Wages	\$ 279,295	\$ 293,448	\$ 293,448	\$ 293,410	\$ 295,416	0.7%	0.7%
Employee Benefits	\$ 147,239	\$ 152,064	\$ 152,064	\$ 152,064	\$ 147,234	-3.2%	-3.2%
Contractual	\$ 52,425	\$ 53,526	\$ 53,526	\$ 43,426	\$ 54,026	0.9%	24.4%
Commodities	\$ 258,030	\$ 370,411	\$ 370,411	\$ 415,434	\$ 385,462	4.1%	-7.2%
Repairs & Maintenance	\$ 6,490	\$ 10,050	\$ 10,050	\$ 10,850	\$ 10,050	0.0%	-7.4%
Debt Service	\$ 84,647	\$ 21,162	\$ 21,162	\$ 21,162	\$ -	-100.0%	-100.0%
	\$ 828,126	\$ 900,661	\$ 900,661	\$ 936,346	\$ 892,188		
Capital Outlay	\$ 1,096,675	\$ 1,106,623	\$ 1,106,623	\$ 1,061,085	\$ 1,153,000	4.2%	8.7%
Total Fund Expense	\$ 1,924,801	\$ 2,007,284	\$ 2,007,284	\$ 1,997,431	\$ 2,045,188	1.9%	2.4%
Net Fund Income (loss)	\$ (727,858)	\$ (216,149)	\$ 283,851	\$ 333,685	\$ (316,708)	46.5%	-194.9%

### Vehicle Maint. & Replacement Fund





GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	% CHANGE	REQUESTED AMT	CHANGE
<b>FUND 30 - VEHICLE MAINT/REPL SERVICE FD</b>								
<b>REVENUES</b>								
30-0000-0-614000	USER FEES	958,967	978,146	978,146	978,146	1,007,491	3.0%	29,345
30-0000-0-615000	SHARE SERVICES	15,298			15,757	15,000		15,000
30-0000-0-656000	GAS CHARGES-OTHER GOVERNMENTS	9,056	12,000	12,000	10,250	10,000	(16.7%)	(2,000)
30-0000-0-676000	GRANTS				25,974			
30-0000-0-678000	COURT FINES	1,501	10,000	10,000	5,000	5,000	(50.0%)	(5,000)
30-0000-0-686000	SALE OF FIXED ASSETS	46,950	150,000	150,000	150,000	50,000	(66.7%)	(100,000)
	SALE OF QUINT		100,000		100,000			
	MISCELLANEOUS SALE OF FIXED ASSETS		50,000		50,000	50,000		
	GL # FOOTNOTE TOTAL		150,000		150,000	50,000		
30-0000-0-690000	INTEREST REVENUE	3,262	2,000	2,000	2,000	2,000		
30-0000-0-699000	MISCELLANEOUS REVENUE	23,393	5,000	5,000	10,000	5,000		
<b>MISCELLANEOUS</b>								
30-0000-0-677000	DAMAGE TO VILLAGE VEHICLES	9,527	5,000	5,000	5,000	5,000		
	<b>MISCELLANEOUS</b>	<b>9,527</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>		
<b>TRANSFERS</b>								
30-0000-9-699000	TRANSFERS IN	128,989	628,989	1,128,989	1,128,989	628,989		
	CAPITAL VEHICLE REPLACEMENT (UTILITY FUND)		128,989		128,989	128,989		
	CAPITAL VEHICLE REPLACEMENT (GENERAL FUND)		500,000		1,000,000	500,000		
	GL # FOOTNOTE TOTAL		628,989		1,128,989	628,989		
	<b>TRANSFERS</b>	<b>128,989</b>	<b>628,989</b>	<b>1,128,989</b>	<b>1,128,989</b>	<b>628,989</b>		
<b>TOTAL REVENUES</b>		<b>1,196,943</b>	<b>1,791,135</b>	<b>2,291,135</b>	<b>2,331,116</b>	<b>1,728,480</b>	<b>(3.5%)</b>	<b>(62,655)</b>
<b>APPROPRIATIONS</b>								
<b>SALARIES &amp; WAGES</b>								
30-0000-1-702000	SALARIES CLERICAL	4,992	5,059	5,059	5,021	5,290	4.6%	231
30-0000-1-704000	SALARIES MECHANICS	274,303	288,389	288,389	288,389	290,126	0.6%	1,737
	<b>SALARIES &amp; WAGES</b>	<b>279,295</b>	<b>293,448</b>	<b>293,448</b>	<b>293,410</b>	<b>295,416</b>	<b>0.7%</b>	<b>1,968</b>
<b>EMPLOYEE BENEFITS</b>								
30-0000-2-720000	INSURANCE	83,866	87,212	87,212	87,212	88,063	1.0%	851
30-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	42,517	42,403	42,403	42,403	36,572	(13.8%)	(5,831)
30-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	20,856	22,449	22,449	22,449	22,599	0.7%	150
	<b>EMPLOYEE BENEFITS</b>	<b>147,239</b>	<b>152,064</b>	<b>152,064</b>	<b>152,064</b>	<b>147,234</b>	<b>(3.2%)</b>	<b>(4,830)</b>
<b>CONTRACTUAL</b>								
30-0000-3-721000	INTERGOVMTAL RISK MGMT AGENCY	18,445	19,126	19,126	19,126	19,126		
30-0000-3-728000	CONTRACTUAL REPAIR SERVICES	17,380	10,500	10,500	9,300	10,500		
	CONTRACTUAL REPAIRS OTHER THAN FIRE AND POLICE		10,500		9,300	10,500		
30-0000-3-787000	FIRE CONTRACTUAL REPAIRS	9,845	19,700	19,700	11,500	20,200	2.5%	500
	FIRE APPARATUS CONTRACTUAL COST		9,000		2,500	9,000		
	MAINTENANCE AND NON-WARRANTY REPAIRS OF 4631 AND 4632		5,000		2,800	5,000		
	ANNUAL AERIAL INSPECTION FEES TWO AERIALS AT \$1,600 EACH		3,200		3,200	3,200		
	ANNUAL FIRE PUMP TESTING FEES 5 PUMP TEST AT \$450 EACH		2,500		3,000	3,000		
	GL # FOOTNOTE TOTAL		19,700		11,500	20,200		
30-0000-3-788000	POLICE CONTRACTUAL REPAIRS	6,755	4,200	4,200	3,500	4,200		
	ACCOUNT TO TRACK POLICE CONTRACTUAL		4,200		3,500	4,200		
	<b>CONTRACTUAL</b>	<b>52,425</b>	<b>53,526</b>	<b>53,526</b>	<b>43,426</b>	<b>54,026</b>	<b>0.9%</b>	<b>500</b>
<b>COMMODITIES</b>								
30-0000-5-706000	SHOP SUPPLIES	4,694	5,000	5,000	4,800	5,000		
	NUTS, BOLTS, SOLVENTS		4,500		4,300	4,500		
	BRAKES AND PARTS WASHER SERVICE		500		500	500		
	GL # FOOTNOTE TOTAL		5,000		4,800	5,000		
30-0000-5-707000	TOOLS	3,707	3,700	3,700	3,700	3,700		
30-0000-5-711000	GASOLINE & OIL	142,383	180,000	180,000	180,000	180,000		
	OILS		6,000		6,000	6,000		
	B2 DIESEL PURCHASE		100,000		100,000	100,000		
	REGULAR UNLEADED		74,000		74,000	74,000		
	GL # FOOTNOTE TOTAL		180,000		180,000	180,000		



		2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
GL NUMBER	DESCRIPTION	ACTIVITY ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	% CHANGE	REQUESTED	AMT CHANGE
30-0000-5-713000	VEHICLE WASHING	5,336	5,000	5,000	4,800	4,800	(4.0%)	(200)
	VEHICLE WASHING AND DETAILING		2,500		2,300	2,300		
	POLICE SQUAD DETAILING		2,500		2,500	2,500		
	GL # FOOTNOTE TOTAL		5,000		4,800	4,800		
30-0000-5-714000	VEHICLE PARTS	85,735	146,000	146,000	187,000	159,000	8.9%	13,000
	NEW POLICE SQUAD EQUIPMENT		66,000		66,000	70,000		
	VEHICLES PARTS AND SUPPLIES		70,000		111,000	79,000		
	PLOW AND SPREADER PARTS		9,000		9,000	9,000		
	COMMUNICATION EQUIPMENT		500		500	500		
	VILLAGE LOGOS		500		500	500		
	GL # FOOTNOTE TOTAL		146,000		187,000	159,000		
30-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	172	895	895	240	895		
	TRAINING SEMINARS & CONTINUING EDUCATION COURSES FOR SUPERVISOR & MAINTENANCE							
	PERSONNEL		655			655		
	TARGET SOLUTIONS ONLINE TRAINING		240		240	240		
	GL # FOOTNOTE TOTAL		895		240	895		
30-0000-5-752000	UNIFORMS	1,534	1,650	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	3,062	3,750	3,750	3,000	3,000	(20.0%)	(750)
	LICENSE, TITLES AND INSPECTION FEES		3,750		3,000	3,000		
30-0000-5-789000	ACCIDENT DAMAGE EXPENSE	11,159	12,000	12,000	20,000	15,000	25.0%	3,000
30-0000-5-799000	MISCELLANEOUS	248	417	416	417	417		
	FMCSA QUERY PACKAGE		8		8	8		
	FMCSA DRUG/ALCOHOL CLEARINGHOUSE QUERIES - MTA		23		23	23		
	MISCELLANEOUS		100		100	100		
	DRUG & ALCOHOL TESTING		231		231	231		
	ANNUAL AUDIOGRAM TESTING		55		55	55		
	GL # FOOTNOTE TOTAL		417		417	417		
<b>COMMODITIES</b>		<b>258,030</b>	<b>358,411</b>	<b>358,411</b>	<b>405,607</b>	<b>373,462</b>	<b>4.2%</b>	<b>15,051</b>
<b>CAPITAL</b>								
30-0000-6-760000	DEPRECIATION	737,521						
30-0000-6-782000	VEHICLE REPLACEMENT COSTS		1,078,123	1,078,123	1,032,585	1,096,000	1.7%	17,877
	FD-FLEET-004: AMBULANCE REPLACEMENT - A463					350,000		
	PD-FLEET-003: SQUAD #20 - ADMINISTRATIVE VEHICLE					46,000		
	PW-FLEET-001: UNIT 303 - FORD F350					75,000		
	PW-FLEET-008: UNIT 321 - INTERNATIONAL 7400					215,000		
	PW-FLEET-014: UNIT 309 - FORD F150 UTILITY TRUCK					40,000		
	PW-FLEET-015: PETRO VEND SITE CONTROLLER					55,000		
	PW-FLEET-016: UNIT 324 - EQUIPMENT					70,000		
	PW-FLEET-022: MINI SKID STEER WITH LOG GRAPPLE					40,000		
	FD-FLEET-007: ADMINISTRATIVE VEHICLE REPLACEMENT - 4601		47,000		47,000			
	FD-FLEET-009: QUINT QT463/ENGINE REPLACEMENT		690,000		679,500			
	PW-FLEET-002: UNIT 324 - WATER VAN		114,433		98,000			
	PD-FLEET-001: POLICE INTERCEPTORS		160,000		144,032	165,000		
	PD-FLEET-002: COMMUNITY SERVICE OFFICER VEHICLES		40,000		37,861	40,000		
	PW-FLEET-006: UNIT P-4 - PARKS		26,690		26,192			
	GL # FOOTNOTE TOTAL		1,078,123		1,032,585	1,096,000		
30-0000-6-790000	CAPITAL OUTLAY	6,463	40,500	40,500	38,327	69,000	70.4%	28,500
	FRONT LOAD PARTS WASHER					12,000		
	FD-EQU-001: RESCUE AIR BAG KITS					32,000		
	FD-EQU-003: SURFACE-SUPPLIED AIR DIVE EQUIPMENT					25,000		
	SCANNER UPDATES		2,000		1,900			
	PARTS ROOM AC UNIT		1,500		1,374			
	35 TON HYDRAULIC PRESS		4,000		3,699			
	OIL DRAIN CART		1,100		387			
	OIL FILTER CRUSHER		3,400		2,467			
	FD-EQU-002: HURST EXTRICATION TOOLS - FIRE STATION 2		28,500		28,500			
	GL # FOOTNOTE TOTAL		40,500		38,327	69,000		
<b>CAPITAL</b>		<b>743,984</b>	<b>1,118,623</b>	<b>1,118,623</b>	<b>1,070,912</b>	<b>1,165,000</b>	<b>4.1%</b>	<b>46,377</b>



GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>REPAIRS &amp; MAINTENANCE</b>								
30-0000-7-712000	MAINTENANCE SHOP FACILITIES		500	500	400	500		
	FUNDS TO MAINTAIN SERVICE BAYS, PARTS ROOM AND TOOL STORAGE AREA FLOORS AND LIGHTING		500		400	500		
30-0000-7-715000	MAINTENANCE OTHER EQUIPMENT	6,490	9,550	9,550	10,450	9,550		
	SHOP EQUIPMENT		400		400	400		
	HYDRAULIC LIFT SERVICE		300		300	300		
	OTHER MAINTENANCE		100		1,000	100		
	STATE FIRE MARSHAL REQUIRED LEAK DETECTION TESTING		1,200		1,200	1,200		
	OSHA/IMRA REQUIRED JIB AND OVERHEAD CRANE TESTING		550		550	550		
	FUEL ISLAND MAINTENANCE		7,000		7,000	7,000		
	GL # FOOTNOTE TOTAL		9,550		10,450	9,550		
<b>REPAIRS &amp; MAINTENANCE</b>		<b>6,490</b>	<b>10,050</b>	<b>10,050</b>	<b>10,850</b>	<b>10,050</b>		
<b>DEBT SERVICE</b>								
30-0000-9-795000	LEASE PAYMENTS - PRINCIPAL		21,075	21,075	21,162		(100.0%)	(21,075)
	PW VACTOR EST 5 YEAR LOAN PRINCIPAL		21,075		21,162			
30-0000-9-796000	LEASE PAYMENTS - INTEREST	1,210	87	87			(100.0%)	(87)
	PW VACTOR EST 5 YEAR LOAN INTEREST		87					
<b>DEBT SERVICE</b>		<b>1,210</b>	<b>21,162</b>	<b>21,162</b>	<b>21,162</b>		<b>(100.0%)</b>	<b>(21,162)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,488,673</b>	<b>2,007,284</b>	<b>2,007,284</b>	<b>1,997,431</b>	<b>2,045,188</b>	<b>1.9%</b>	<b>37,904</b>

# BUDGET DETAIL

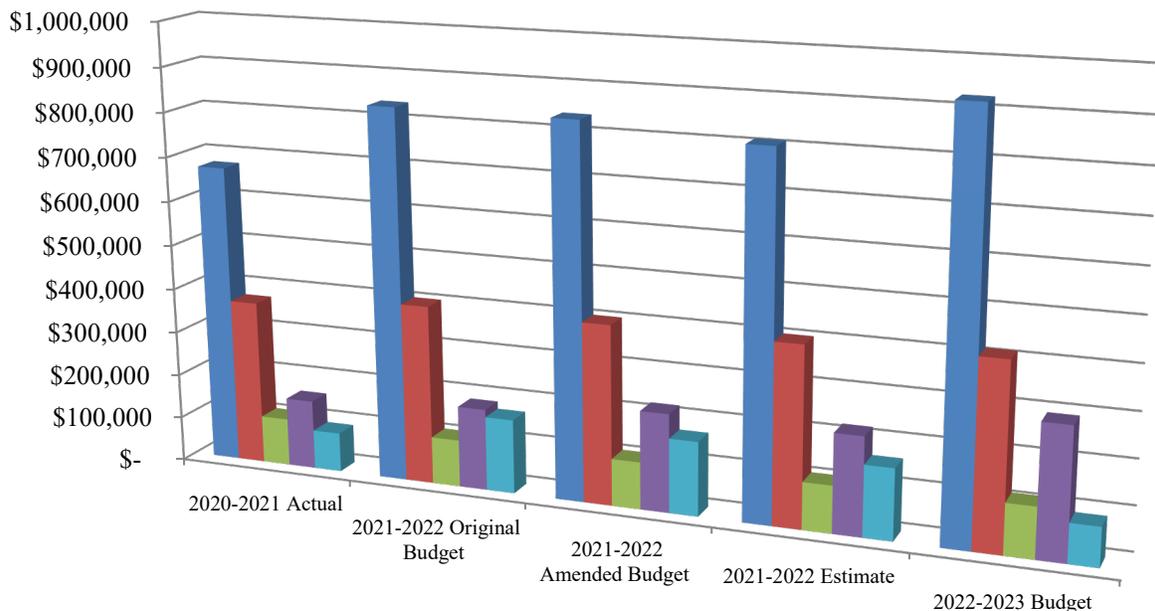
## TECHNOLOGY EQUIP. REPLACEMENT FUND

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

Technology Equipment Replacement Fund	Actual 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 674,002	\$ 836,555	\$ 836,555	\$ 809,950	\$ 924,903	10.6%	14.2%
Expenses	\$ (634,391)	\$ (692,520)	\$ (729,920)	\$ (729,920)	\$ (821,436)	18.6%	12.5%
Net Operating Income (loss)	\$ 39,611	\$ 144,035	\$ 106,635	\$ 80,030	\$ 103,467	-28.2%	29.3%
<b>Operating Expense Detail</b>							
Contractual	\$ 371,252	\$ 403,051	\$ 403,051	\$ 403,051	\$ 414,682	2.9%	2.9%
Utilities	\$ 107,043	\$ 106,000	\$ 106,000	\$ 106,000	\$ 114,000	7.5%	7.5%
Commodities	\$ 156,096	\$ 183,469	\$ 220,869	\$ 220,869	\$ 292,754	59.6%	32.5%
	\$ 634,391	\$ 692,520	\$ 729,920	\$ 729,920	\$ 821,436		
Capital Outlay	\$ 88,417	\$ 166,920	\$ 166,920	\$ 159,720	\$ 88,045	-47.3%	-44.9%
Total Fund Expense	\$ 722,808	\$ 859,440	\$ 896,840	\$ 889,640	\$ 909,481	5.8%	2.2%
Net Fund Income (loss)	\$ (48,806)	\$ (22,885)	\$ (60,285)	\$ (79,690)	\$ 15,422	-167.4%	-119.4%

### Technology Equipment Replacement Fund

■ Revenue     ■ Contractual     ■ Utilities  
■ Commodities     ■ Capital Outlay





2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    AMT CHANGE

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY BUDGET	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>FUND 31 - TECHNOLOGY EQUIP/REPL SER FD</b>								
<b>REVENUES</b>								
31-0000-0-617000	COMPUTER/TECHNOLOGY USER FEES	269,412	282,884	282,884	282,884	341,371	20.7%	58,487
	TERF USER CHARGES - RECREATION					13,367		
	TERF USER CHARGES - STORMWATER SEWER					50,000		
	TERF USER CHARGES - ADMIN		7,301		7,301	7,520		
	TERF USER CHARGES - CD		36,501		36,501	37,596		
	TERF USER CHARGES - POLICE		23,051		23,051	23,743		
	TERF USER CHARGES - FIRE		7,301		7,301	7,520		
	TERF USER CHARGES - WATER		87,061		87,061	89,673		
	TERF USER CHARGES - SANITARY SEWER AND WWTP		108,691		108,691	111,952		
	TERF USER CHARGES - SPORTS COMPLEX		12,978		12,978			
	GL # FOOTNOTE TOTAL		282,884		282,884	341,371		
31-0000-0-620000	LEASE PMTS	201,579	203,361	203,361	203,361	211,872	4.2%	8,511
31-0000-0-674000	TELECOM IMF FEE	132,642	129,600	129,600	103,270	101,250	(21.9%)	(28,350)
31-0000-0-690000	INTEREST REVENUE	369	350	350	75	50	(85.7%)	(300)
31-0000-0-696000	AMORT OF DEF REV CELL TOWERS	20,000	20,000	20,000	20,000	20,000		
31-0000-0-699000	MISCELLANEOUS REVENUE		360	360	360	360		
	INTERNET FOR CSO- REIMBURSED BY SCHOOL		360		360	360		
<b>TRANSFERS</b>								
31-0000-9-699000	TRANSFERS IN	50,000	200,000	200,000	200,000	250,000	25.0%	50,000
	TRANSFER FROM NON-HOME RULE SALES TAX FUND		150,000		150,000	250,000		
	PUBLIC SAFETY IT TRANSFER FROM GENERAL FUND		50,000		50,000			
	GL # FOOTNOTE TOTAL		200,000		200,000	250,000		
<b>TRANSFERS</b>		<b>50,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>250,000</b>	<b>25.0%</b>	<b>50,000</b>
<b>TOTAL REVENUES</b>		<b>674,002</b>	<b>836,555</b>	<b>836,555</b>	<b>809,950</b>	<b>924,903</b>	<b>10.6%</b>	<b>88,348</b>
<b>APPROPRIATIONS</b>								
<b>CONTRACTUAL</b>								
31-0000-3-728000	CONSULTING SERVICES	371,252	403,051	403,051	403,051	414,682	2.9%	11,631
	GIS SHARED SERVICES LICENSES		7,000		7,000	7,000		
	CONTRACTUAL IT SERVICES		270,530		270,530	278,646		
	GIS CONTRACTUAL SERVICES		125,521		125,521	129,036		
	GL # FOOTNOTE TOTAL		403,051		403,051	414,682		
<b>CONTRACTUAL</b>		<b>371,252</b>	<b>403,051</b>	<b>403,051</b>	<b>403,051</b>	<b>414,682</b>	<b>2.9%</b>	<b>11,631</b>
<b>UTILITIES</b>								
31-0000-4-711000	WIRELESS SERVICE	38,050	36,000	36,000	36,000	40,000	11.1%	4,000
31-0000-4-719000	INTERNET ACCESS	68,993	70,000	70,000	70,000	74,000	5.7%	4,000
<b>UTILITIES</b>		<b>107,043</b>	<b>106,000</b>	<b>106,000</b>	<b>106,000</b>	<b>114,000</b>	<b>7.5%</b>	<b>8,000</b>
<b>COMMODITIES</b>								
31-0000-5-706000	COMPUTER SUPPLIES	11,529	11,200	11,200	11,200	12,200	8.9%	1,000
	IPADS FOR GIS		1,200		1,200	1,200		
	DOCUMENT SCANNER		3,000		3,000	3,000		
	MISCELLANEOUS COMPUTER EQUIPMENT		7,000		7,000	8,000		
	GL # FOOTNOTE TOTAL		11,200		11,200	12,200		
31-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES		1,000	1,000	1,000	1,000		
31-0000-5-729000	SOFTWARE,LICENSING, UPDATES	129,538	154,663	192,063	192,063	242,600	56.9%	87,937
	KNOWB4 SECURITY SOFTWARE					5,000		
	BARRACUDA MESSAGE ARCHIVING					6,300		
	SEE CLICK FIX WORK ORDER					5,000		
	BS&A UPGRADE				37,400	54,100		
	AEROHIVE ACCESS POINT SUPPORT RENEWAL					2,000		
	GOTOMEETING SUBSCRIPTION		500		500	500		
	CODE RED NOTIFICATION SYSTEM		7,000		7,000	7,000		
	BARRACUDA SUPPORT & HARDWARE		10,000		10,000	10,000		
	TWO FACTOR AUTHENTICATION		5,000		5,000			
	AGENDA PACKET SOFTWARE		4,000		4,000	4,000		
	ADOBE LICENSE RENEWAL		5,000		5,000	5,000		
	BARRACUDA BACK-UP SUPPORT 1 YEAR RENEWAL					7,100		
	SOFTWARE AND LICENSING		88,163		88,163	92,600		
	EXCHANGE OFFICE 365		30,000		30,000	36,000		
	BACK UP TO CLOUD		5,000		5,000	8,000		
	GL # FOOTNOTE TOTAL		154,663		192,063	242,600		
31-0000-5-729001	SOFTWARE,LICENSING, UPDATES-ACTIVENET	320						
31-0000-5-730000	WEB PAGE SERVICES	9,204	11,606	11,606	11,606	11,954	3.0%	348
	WEBSITE HOSTING (3% ANNUAL ESCALATION) - SHARED WITH HOTEL/MOTEL TAX FUND		11,606		11,606	11,954		



GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY BUDGET	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
31-0000-5-799000	MISCELLANEOUS	5,505	5,000	5,000	5,000	25,000	400.0%	20,000
	IPLAN TABLES (3)					20,000		
	MISCELLANEOUS				5,000	5,000		
	GL # FOOTNOTE TOTAL				5,000	25,000		
<b>COMMODITIES</b>		<b>156,096</b>	<b>183,469</b>	<b>220,869</b>	<b>220,869</b>	<b>292,754</b>	<b>59.6%</b>	<b>109,285</b>
<b>CAPITAL</b>								
31-0000-6-760000	DEPRECIATION	3,786						
31-0000-6-790000	CAPITAL OUTLAY	46,767	166,920	166,920	159,720	88,045	(47.3%)	(78,875)
	ADM-IT-007: PARKING DECK CAMERAS - LAKE STREET		50,000		50,000			
	PD-IT-002: SQUAD CAR - VIDEO CAMERA SYSTEM		30,420		23,220			
	ADM-IT-008: PHONE SYSTEM							
	REPLACEMENT/UPGRADES		20,000		20,000	20,000		
	ADM-IT-003: ANNUAL HARDWARE REPLACEMENT		66,500		66,500	68,045		
	GL # FOOTNOTE TOTAL		166,920		159,720	88,045		
<b>CAPITAL</b>		<b>50,553</b>	<b>166,920</b>	<b>166,920</b>	<b>159,720</b>	<b>88,045</b>	<b>(47.3%)</b>	<b>(78,875)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>684,944</b>	<b>859,440</b>	<b>896,840</b>	<b>889,640</b>	<b>909,481</b>	<b>5.8%</b>	<b>50,041</b>

# BUDGET DETAIL

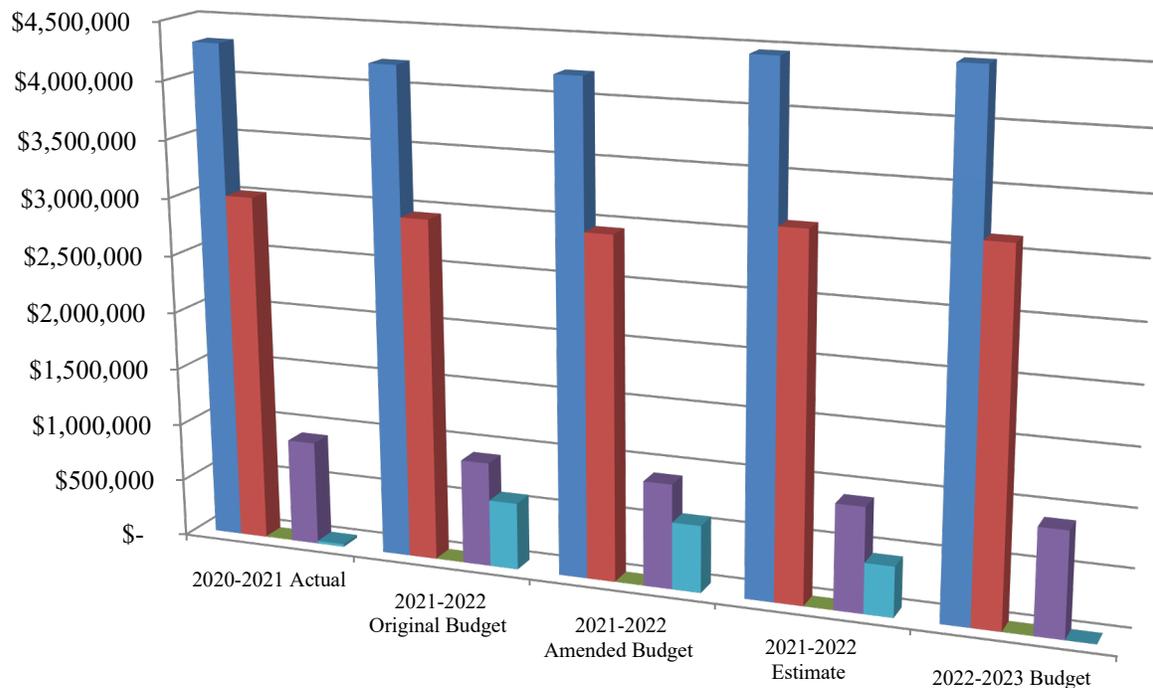
## TAX INCREMENT FINANCING DISTRICT FUND

**Fund Description:** Accounts for the TIF District that was set up in 1986 for the redevelopment of the downtown business district. Expenditure authority for TIF improvements expired on December 31, 2021.

TIF District Fund	Actual 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 4,309,820	\$ 4,216,790	\$ 4,216,790	\$ 4,463,449	\$ 4,486,162	6.4%	0.5%
Expenses	\$ (3,926,202)	\$ (3,859,793)	\$ (3,859,793)	\$ (4,031,549)	\$ (4,047,483)	4.9%	0.4%
Net Operating Income (loss)	\$ 383,618	\$ 356,997	\$ 356,997	\$ 431,900	\$ 438,679	22.9%	1.6%
<b>Operating Expense Detail</b>							
Contractual	\$ 3,016,173	\$ 2,951,053	\$ 2,951,053	\$ 3,124,309	\$ 3,140,243	6.4%	0.5%
Commodities	\$ 4,288	\$ 3,000	\$ 3,000	\$ 1,500	\$ 1,500	-50.0%	0.0%
Debt Service	\$ 905,741	\$ 905,740	\$ 905,740	\$ 905,740	\$ 905,740	0.0%	0.0%
	\$ 3,926,202	\$ 3,859,793	\$ 3,859,793	\$ 4,031,549	\$ 4,047,483		
Capital Outlay	\$ 22,963	\$ 580,000	\$ 580,000	\$ 435,000	\$ -	-100.0%	-100.0%
Total Fund Expense	\$ 3,949,165	\$ 4,439,793	\$ 4,439,793	\$ 4,466,549	\$ 4,047,483	-8.8%	-9.4%
Net Fund Income (loss)	\$ 360,655	\$ (223,003)	\$ (223,003)	\$ (3,100)	\$ 438,679	-296.7%	-14250.9%

### Tax Increment Financing District Fund

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





GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>FUND 09 - TAX INCREMENT FIN DIST #1</b>								
<b>REVENUES</b>								
09-0000-0-609000	PROPERTY TAXES	4,308,819	4,215,790	4,215,790	4,463,299	4,486,062	6.4%	270,272
09-0000-0-690000	INTEREST REVENUE	1,001	1,000	1,000	150	100	(90.0%)	(900)
<b>TOTAL REVENUES</b>		<b>4,309,820</b>	<b>4,216,790</b>	<b>4,216,790</b>	<b>4,463,449</b>	<b>4,486,162</b>	<b>6.4%</b>	<b>269,372</b>
<b>APPROPRIATIONS</b>								
<b>COMMODITIES</b>								
09-0000-0-799000	MISCELLANEOUS	4,288	3,000	3,000	1,500	1,500	(50.0%)	(1,500)
<b>COMMODITIES</b>		<b>4,288</b>	<b>3,000</b>	<b>3,000</b>	<b>1,500</b>	<b>1,500</b>	<b>(50.0%)</b>	<b>(1,500)</b>
<b>CAPITAL</b>								
09-0000-0-776000	PARKING IMPROVEMENTS	22,963	580,000	580,000	435,000		(100.0%)	(580,000)
	CD-TIF-003: DOWNTOWN PARKING LOT IMPROVEMENTS		300,000		225,000			
	CD-TIF-002: CHURCH ST. PARKING DECK MONUMENT SIGN		65,000		45,000			
	CD-TIF-001: EAST PARKING LOT AT SCHOOL STREET		215,000		165,000			
	GL # FOOTNOTE TOTAL		580,000		435,000			
<b>CAPITAL</b>		<b>22,963</b>	<b>580,000</b>	<b>580,000</b>	<b>435,000</b>		<b>(100.0%)</b>	<b>(580,000)</b>
<b>DEBT SERVICE</b>								
09-0000-0-796000	INTEREST PAYMENTS	59,801	38,520	38,520	38,520	16,704	(56.6%)	(21,816)
	TIF NOTE INTEREST PAYMENTS		38,520		38,520	16,704		
09-0000-0-797000	PRINCIPAL PAYMENTS	845,940	867,220	867,220	867,220	889,036	2.5%	21,816
	TIF NOTE PRINCIPAL PAYMENTS		867,220		867,220	889,036		
<b>DEBT SERVICE</b>		<b>905,741</b>	<b>905,740</b>	<b>905,740</b>	<b>905,740</b>	<b>905,740</b>		
<b>CONTRACTUAL</b>								
09-0000-0-798000	TIF SURPLUS REBATE	3,016,173	2,951,053	2,951,053	3,124,309	3,140,243	6.4%	189,190
<b>CONTRACTUAL</b>		<b>3,016,173</b>	<b>2,951,053</b>	<b>2,951,053</b>	<b>3,124,309</b>	<b>3,140,243</b>	<b>6.4%</b>	<b>189,190</b>
<b>TOTAL APPROPRIATIONS</b>		<b>3,949,165</b>	<b>4,439,793</b>	<b>4,439,793</b>	<b>4,466,549</b>	<b>4,047,483</b>	<b>(8.8%)</b>	<b>(392,310)</b>

# BUDGET DETAIL

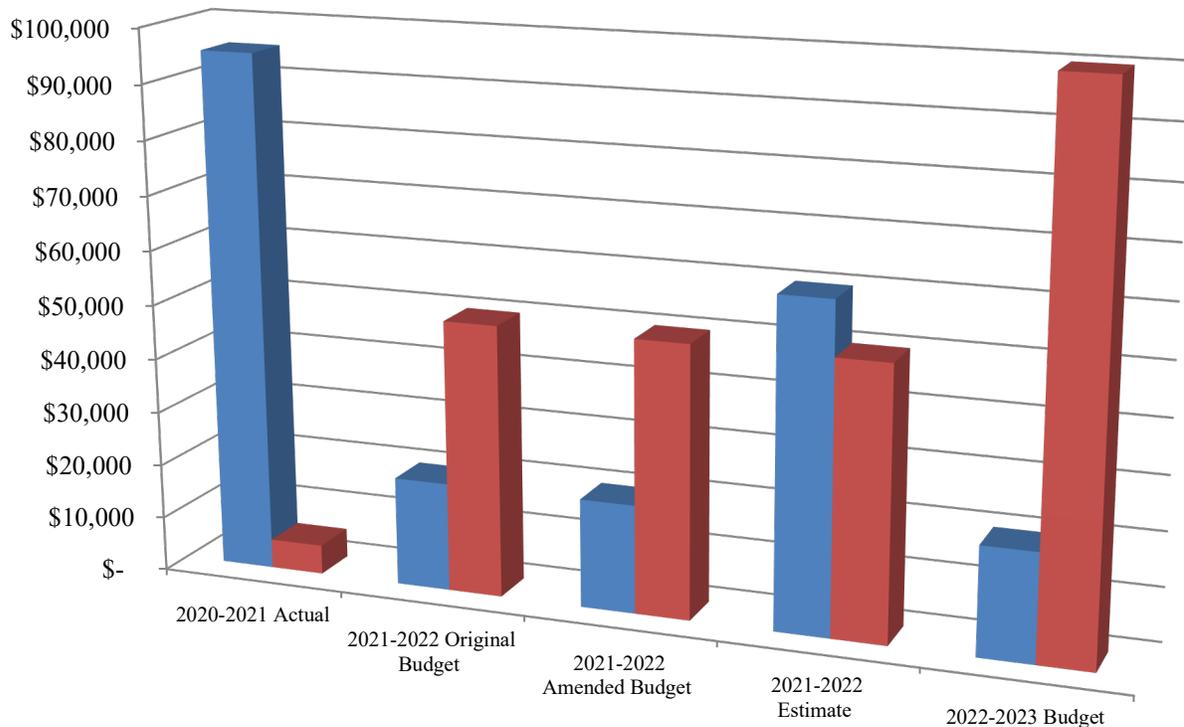
## IMPACT FEE FUND

**Fund Description:** Accounts for all impact fees (with the exception of parks) charged to developers to offset infrastructure impacts due to new construction.

Impact Fee Fund	Actual 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 95,353	\$ 20,000	\$ 20,000	\$ 60,010	\$ 20,000	0.0%	-66.7%
Expenses	\$ (5,367)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (100,000)	100.0%	100.0%
Net Operating Income (loss)	\$ 89,986	\$ (30,000)	\$ (30,000)	\$ 10,010	\$ (80,000)	166.7%	-899.2%
<b>Operating Expense Detail</b>							
Contractual	\$ 5,367	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	100.0%	100.0%
	\$ 5,367	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Fund Expense	\$ 5,367	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	100.0%	100.0%
Net Fund Income (loss)	\$ 89,986	\$ (30,000)	\$ (30,000)	\$ 10,010	\$ (80,000)	166.7%	-899.2%

### Impact Fee Fund

■ Revenue ■ Contractual





2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    AMT CHANGE

GL NUMBER	DESCRIPTION						
<b>FUND 12 - IMPACT FEE FUND</b>							
<b>REVENUES</b>							
12-0000-0-601000	PARKING IMPACT FEES				40,000		
12-0000-0-602000	SIDEWALK IMPACT FEE	14,496	10,000	10,000	10,000	10,000	
12-0000-0-603000	AFFORDABLE HOUSING FEE	80,857	10,000	10,000	10,000	10,000	
12-0000-0-690000	INTEREST REVENUE				10		
<b>TOTAL REVENUES</b>		<b>95,353</b>	<b>20,000</b>	<b>20,000</b>	<b>60,010</b>	<b>20,000</b>	
<b>APPROPRIATIONS</b>							
<b>CONTRACTUAL</b>							
12-0000-0-776000	LEGAL FEES					20,000	20,000
12-0000-0-789000	MISCELLANEOUS					30,000	30,000
	ATTAINABLE HOUSING CONSULTING					30,000	
<b>CONTRACTUAL</b>						<b>50,000</b>	<b>50,000</b>
<b>CAPITAL</b>							
12-0000-0-768000	STREETSCAPE IMPROVEMENTS		25,000	25,000	25,000	25,000	
12-0000-0-784000	SIDEWALKS AND BIKE PATHS	5,367	25,000	25,000	25,000	25,000	
<b>CAPITAL</b>		<b>5,367</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	
<b>TOTAL APPROPRIATIONS</b>		<b>5,367</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>100,000</b>	<b>100.0%</b> <b>50,000</b>

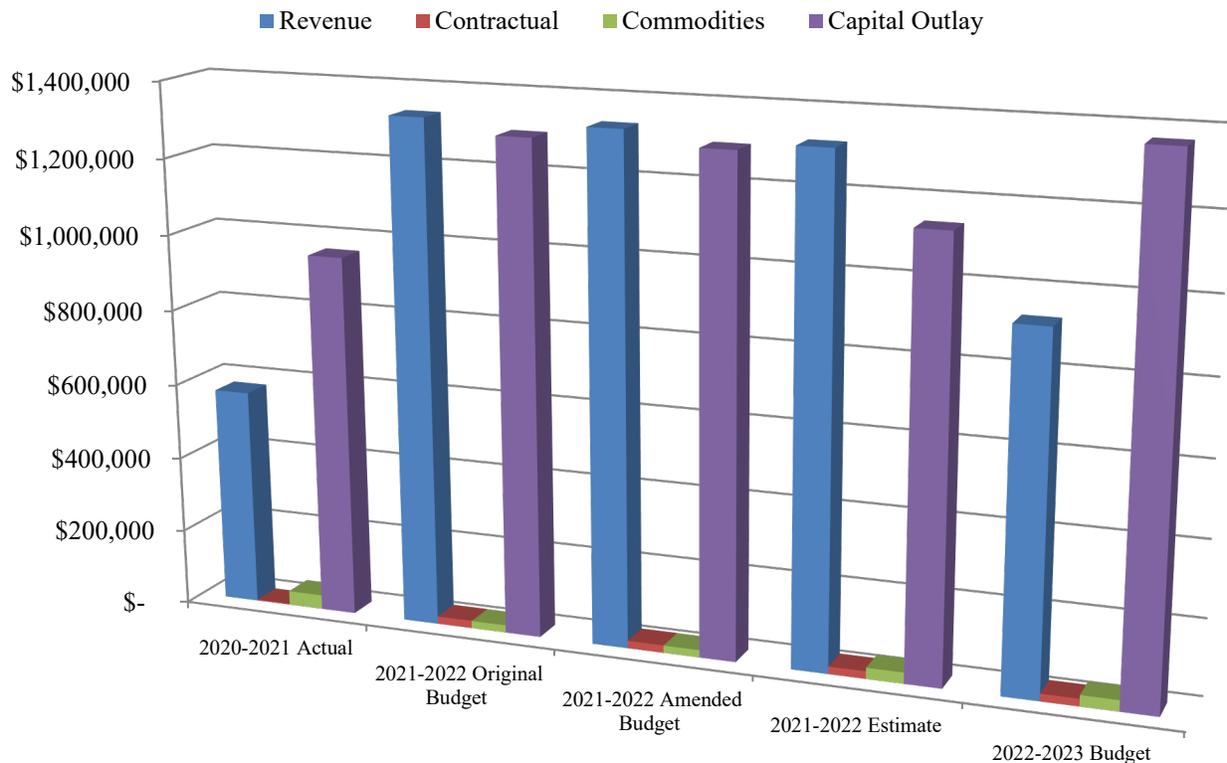
# BUDGET DETAIL

## PROJECT FUND

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

Project Fund	Actual 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 575,033	\$ 1,332,800	\$ 1,332,800	\$ 1,317,370	\$ 928,850	-30.3%	-29.5%
Expenses	\$ (40,156)	\$ (39,500)	\$ (39,500)	\$ (49,500)	\$ (49,500)	25.3%	0.0%
Net Operating Income (loss)	\$ 534,877	\$ 1,293,300	\$ 1,293,300	\$ 1,267,870	\$ 879,350	-32.0%	-30.6%
<b>Operating Expense Detail</b>							
Contractual	\$ 2,413	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%	0.0%
Commodities	\$ 37,743	\$ 19,500	\$ 19,500	\$ 29,500	\$ 29,500	51.3%	0.0%
	\$ 40,156	\$ 39,500	\$ 39,500	\$ 49,500	\$ 49,500		
Capital Outlay	\$ 958,838	\$ 1,298,000	\$ 1,298,000	\$ 1,139,000	\$ 1,367,500	5.4%	20.1%
Total Fund Expense	\$ 998,994	\$ 1,337,500	\$ 1,337,500	\$ 1,188,500	\$ 1,417,000	5.9%	19.2%
Net Fund Income (loss)	\$ (423,961)	\$ (4,700)	\$ (4,700)	\$ 128,870	\$ (488,150)	10286.2%	-478.8%

### Project Fund





GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>FUND 40 - PROJECT FUND</b>								
<b>REVENUES</b>								
40-0000-0-626000	VEHICLE LICENSE	431,771	400,000	400,000	400,000	400,000		
40-0000-0-676000	GRANTS					25,000		25,000
	GRANTS AND REIMBURSEMENTS					25,000		
40-0000-0-690000	INTEREST REVENUE	813	700	700	100	100	(85.7%)	(600)
40-0000-0-699000	MISCELLANEOUS	9,807	2,500	2,500	14,000	2,500		
<b>INTERGOVERNMENTAL</b>								
40-0000-0-671000	TELECOM IMF FEE	132,642	129,600	129,600	103,270	101,250	(21.9%)	(28,350)
	<b>INTERGOVERNMENTAL</b>	<b>132,642</b>	<b>129,600</b>	<b>129,600</b>	<b>103,270</b>	<b>101,250</b>	<b>(21.9%)</b>	<b>(28,350)</b>
<b>TRANSFERS</b>								
40-0000-9-699000	TRANSFERS IN		800,000	800,000	800,000	400,000	(50.0%)	(400,000)
	TRANSFER FROM NON HOME RULE SALES TAX FUND		800,000		800,000	400,000		
	<b>TRANSFERS</b>		<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>400,000</b>	<b>(50.0%)</b>	<b>(400,000)</b>
<b>TOTAL REVENUES</b>		<b>575,033</b>	<b>1,332,800</b>	<b>1,332,800</b>	<b>1,317,370</b>	<b>928,850</b>	<b>(30.3%)</b>	<b>(403,950)</b>
<b>APPROPRIATIONS</b>								
<b>COMMODITIES</b>								
40-0000-0-799000	MISCELLANEOUS	37,743	94,500	94,500	50,500	89,500	(5.3%)	(5,000)
	PW-ST-011: MAPLE/MILWAUKEE CROSSWALK EVALUATION STUDY					25,000		
	CD-SC-005: CORRIDOR STUDY - MILWAUKEE/PARK STICKER DECALS		75,000		21,000	35,000		
	VEHICLE FORMS PRINTING		3,000		3,000	3,000		
	POSTAGE FOR STICKERS		10,000		20,000	20,000		
	GL # FOOTNOTE TOTAL		94,500		50,500	89,500		
	<b>COMMODITIES</b>	<b>37,743</b>	<b>94,500</b>	<b>94,500</b>	<b>50,500</b>	<b>89,500</b>	<b>(5.3%)</b>	<b>(5,000)</b>
<b>CONTRACTUAL</b>								
40-0000-3-705000	CONTRACTUAL SERVICES	2,413						
	<b>CONTRACTUAL</b>	<b>2,413</b>						
<b>CAPITAL</b>								
40-0000-0-768000	STREETSCAPE IMPROVEMENTS	55,634	193,000	193,000	88,000	207,500	7.5%	14,500
	CD-SC-006: VILLAGE GATEWAY SIGNAGE					25,000		
	CD-SC-007: SOUTH MILWAUKEE AVENUE BUSINESS BANNERS					30,000		
	CD-SC-002: PETERSON ROAD STREETSCAPING		60,500		8,000	60,000		
	CD-SC-003: STREETSCAPE EVAL., DIRECTORIES & WAYFINDING		40,000		25,000	37,500		
	CD-SC-001: DOWNTOWN DIRECTORIES		37,500					
	DOWNTOWN BRICK PAVER REPAIRS		20,000		20,000	20,000		
	PW-SDW-001: DOWNTOWN CROSSWALK REPAIRS		35,000		35,000	35,000		
	GL # FOOTNOTE TOTAL		193,000		88,000	207,500		
40-0000-0-773000	ANNUAL ROAD IMPROVEMENT PRGM	740,161	725,000	725,000	725,000	670,000	(7.6%)	(55,000)
	PW-ST-013: PAVEMENT REJUVENATION PROGRAM					30,000		
	PW-ST-014: PRE-STORM DEICER INITIATIVE - EQUIPMENT					50,000		
	PW-ST-015: WISCONSIN CENTRAL QUIET ZONE IMPROVEMENTS					65,000		
	PW-ST-003: ANNUAL ROAD PROGRAM - PROJECT FUND		500,000		500,000	100,000		
	PW-ST-002: PAVEMENT PATCHING		150,000		150,000	350,000		
	PW-ST-001: CRACK SEALING BY CONTRACT		35,000		35,000	35,000		
	PW-ST-004: THERMOPLASTIC PAVEMENT MARKING		40,000		40,000	40,000		
	GL # FOOTNOTE TOTAL		725,000		725,000	670,000		
40-0000-0-775000	STREETLIGHT REPLACEMENT	38,520	200,000	200,000	200,000	200,000		
	PW-ST-005: STREETLIGHT REPLACEMENTS		200,000		200,000	200,000		
40-0000-0-784000	SIDEWALKS AND BIKE PATHS	124,523	125,000	125,000	125,000	250,000	100.0%	125,000
	PW-ST-016: BIKE PATH IMPROVEMENT PROGRAM					50,000		
	PW-SDW-002: SIDEWALK REPLACEMENT		125,000		125,000	200,000		
	GL # FOOTNOTE TOTAL		125,000		125,000	250,000		
	<b>CAPITAL</b>	<b>958,838</b>	<b>1,243,000</b>	<b>1,243,000</b>	<b>1,138,000</b>	<b>1,327,500</b>	<b>6.8%</b>	<b>84,500</b>
<b>TOTAL APPROPRIATIONS</b>		<b>998,994</b>	<b>1,337,500</b>	<b>1,337,500</b>	<b>1,188,500</b>	<b>1,417,000</b>	<b>5.9%</b>	<b>79,500</b>

# BUDGET DETAIL

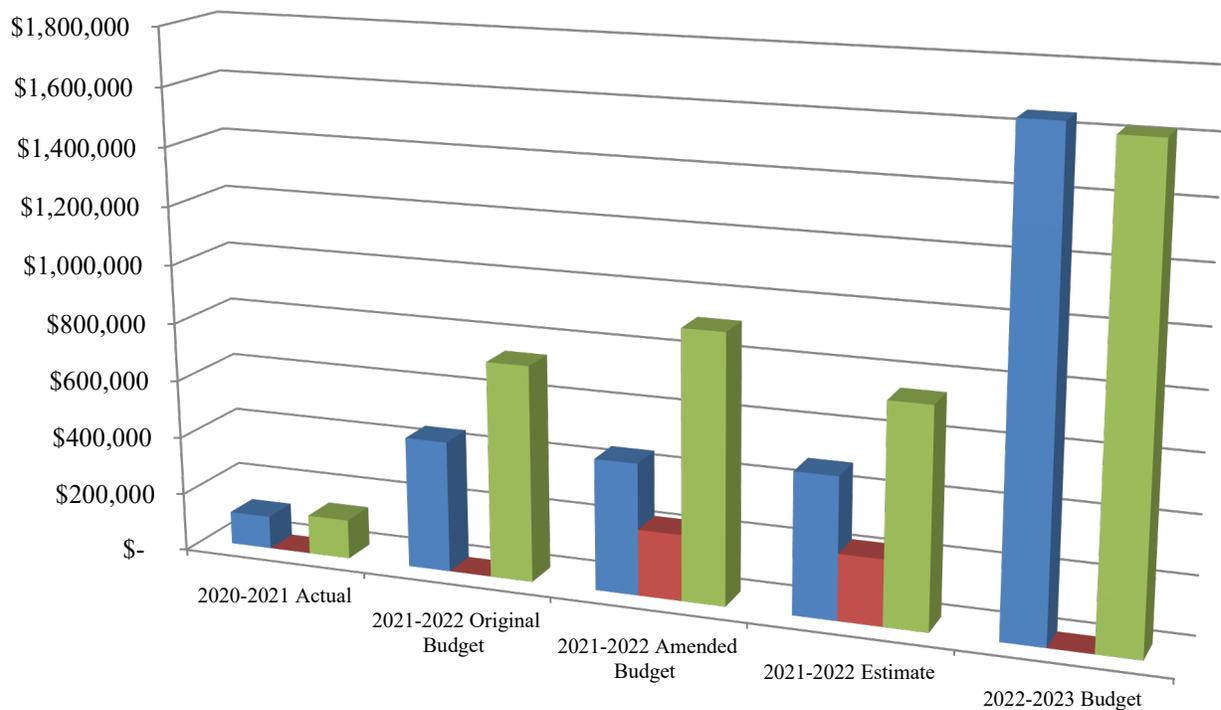
## PARK IMPROVEMENT FUND

**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 and Non-Home Rule Sales Tax Fund.

Park Improvement Fund	Actual 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 113,103	\$ 450,250	\$ 450,250	\$ 482,630	\$ 1,650,425	266.6%	242.0%
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ 113,103	\$ 450,250	\$ 450,250	\$ 482,630	\$ 1,650,425	266.6%	242.0%
<b>Operating Expense Detail</b>							
Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Capital Transfers	\$ -	\$ -	\$ 225,803	\$ 225,803	\$ -	-	-100.0%
Capital Outlay	\$ 134,612	\$ 740,750	\$ 915,750	\$ 745,610	\$ 1,619,650	118.7%	117.2%
<b>Total Fund Expense</b>	<b>\$ 134,612</b>	<b>\$ 740,750</b>	<b>\$ 1,141,553</b>	<b>\$ 971,413</b>	<b>\$ 1,619,650</b>	<b>118.7%</b>	<b>66.7%</b>
Net Fund Income (loss)	\$ (21,509)	\$ (290,500)	\$ (691,303)	\$ (488,783)	\$ 30,775	-110.6%	-106.3%

### Park Improvement Fund

■ Revenue ■ Capital Transfers ■ Capital Outlay





GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>FUND 45 - PARK IMPROVEMENT FUND</b>								
<b>REVENUES</b>								
45-0000-0-654000	PARK IMPACT FEES	58,309	50,000	50,000	40,000	50,000		
45-0000-0-655000	TREE RESTORATION	4,550			28,700			
45-0000-0-690000	INTEREST REVENUE	244	250	250	30	25	(90.0%)	(225)
45-0000-0-699000	MISCELLANEOUS				13,900			
<b>TRANSFERS</b>								
45-0000-9-699000	TRANSFERS IN	50,000	400,000	400,000	400,000	1,600,400	300.1%	1,200,400
	CAPITAL TRANSFER FROM NON HOME RULE SALES TAX FUND		350,000		350,000	1,500,000		
	SRA LEVY TRANSFER FROM GENERAL FUND		50,000		50,000	100,400		
	GL # FOOTNOTE TOTAL		400,000		400,000	1,600,400		
<b>TRANSFERS</b>		<b>50,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>1,600,400</b>	<b>300.1%</b>	<b>1,200,400</b>
<b>TOTAL REVENUES</b>		<b>113,103</b>	<b>450,250</b>	<b>450,250</b>	<b>482,630</b>	<b>1,650,425</b>	<b>266.6%</b>	<b>1,200,175</b>
<b>APPROPRIATIONS</b>								
<b>CAPITAL</b>								
45-0000-0-782000	PARK IMPROVEMENT COSTS	134,612	740,750	915,750	745,610	1,619,650	118.7%	878,900
	PW-PARKS-004: POOL MEP ACTION PLAN					350,000		
	PW-PARKS-005: RIVERSIDE TENNIS COURT SURFACING					57,500		
	PW-PARKS-003: CRAWFORD HOUSE RENOVATION		75,000		75,000			
	PW-PARKS-006: CHARLES BROWN PARKING LOT RESURFACING		30,000		16,000	200,000		
	PW-PARKS-008: LIGHTNING PREDICTOR REPLACEMENTS		23,000		21,510			
	ADM-PMP-002: NICHOLAS-DOWDEN SITE IMPROVEMENTS		25,000		22,000	840,150		
	ADM-PMP-003: GREENTREE SITE IMPROVEMENTS		239,750		143,000	172,000		
	ADM-PMP-001: CHARLES BROWN SITE IMPROVEMENTS		153,000		305,000			
	PW-PARKS-001: POOL MEP AUDIT - RIVERSIDE & ADLER		50,000		20,400			
	PW-PARKS-002: BUTLER LAKE LOT RESURFACING		100,000		100,000			
	PW-PARKS-013: SHORELINE PLANT MAINTENANCE		25,000		24,700			
	PW-PARKS-014: POND & LAKE MANAGEMENT		20,000		18,000			
	GL # FOOTNOTE TOTAL		740,750		745,610	1,619,650		
<b>CAPITAL</b>		<b>134,612</b>	<b>740,750</b>	<b>915,750</b>	<b>745,610</b>	<b>1,619,650</b>	<b>118.7%</b>	<b>878,900</b>
<b>TRANSFERS</b>								
45-0000-8-799000	TRANSFERS OUT			225,803	225,803			
<b>TRANSFERS</b>				<b>225,803</b>	<b>225,803</b>			
<b>TOTAL APPROPRIATIONS</b>		<b>134,612</b>	<b>740,750</b>	<b>1,141,553</b>	<b>971,413</b>	<b>1,619,650</b>	<b>118.7%</b>	<b>878,900</b>

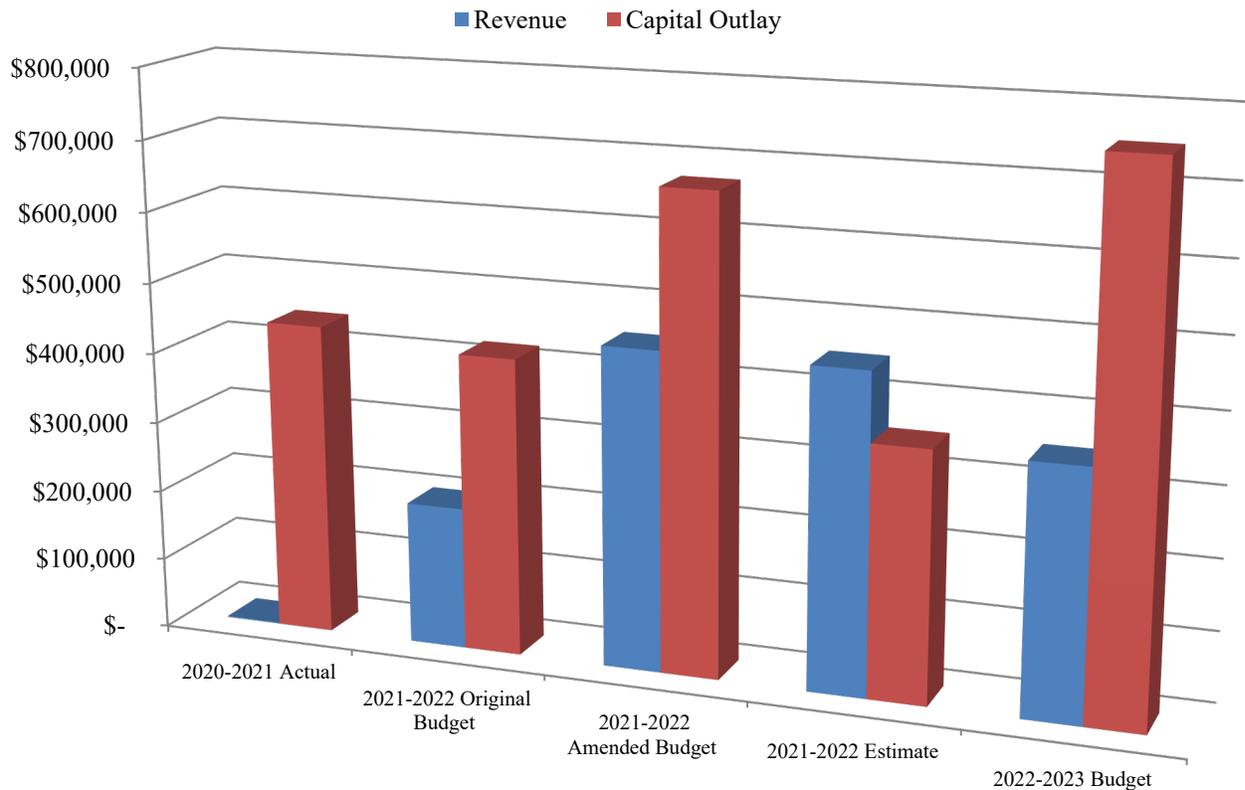
# BUDGET DETAIL

## 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 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 1,504	\$ 201,500	\$ 451,500	\$ 450,100	\$ 350,100	73.7%	-22.2%
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ 1,504	\$ 201,500	\$ 451,500	\$ 450,100	\$ 350,100	73.7%	-22.2%
<b>Operating Expense Detail</b>							
Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -		
Capital Outlay	\$ 442,548	\$ 421,460	\$ 671,460	\$ 352,657	\$ 752,777	78.6%	113.5%
Total Fund Expense	\$ 442,548	\$ 421,460	\$ 671,460	\$ 352,657	\$ 752,777	78.6%	113.5%
Net Fund Income (loss)	\$ (441,044)	\$ (219,960)	\$ (219,960)	\$ 97,443	\$ (402,677)	83.1%	-513.2%

**Public Building Improvement Fund**





2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    REQUESTED  
 % CHANGE

GL NUMBER	DESCRIPTION	2020-21 BUDGET	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 REQUESTED % CHANGE	2022-23 REQUESTED AMT CHANGE
<b>FUND 46 - PUBLIC BUILDING IMPROVEMENT FD</b>								
<b>REVENUES</b>								
46-0000-0-690000	INTEREST REVENUE	1,504	1,500	1,500	100	100	(93.3%)	(1,400)
<b>TRANSFERS</b>								
46-0000-0-691000	TRANSFER GENERAL FUND		200,000	450,000	450,000	350,000	75.0%	150,000
	TRANSFER FROM NON-HOME RULE SALES TAX FUND		200,000		450,000	350,000		
<b>TRANSFERS</b>			<b>200,000</b>	<b>450,000</b>	<b>450,000</b>	<b>350,000</b>	<b>75.0%</b>	<b>150,000</b>
<b>TOTAL REVENUES</b>		<b>1,504</b>	<b>201,500</b>	<b>451,500</b>	<b>450,100</b>	<b>350,100</b>	<b>73.7%</b>	<b>148,600</b>
<b>APPROPRIATIONS</b>								
<b>CAPITAL</b>								
46-0000-0-790000	VILLAGE HALL	78,384	15,000	15,000	10,500	68,612	357.4%	53,612
	ADM-FAC-002: ROOF ASSEMBLY, ASPHALT SHINGLES, VILLAGE HALL					33,612		
	ADM-FAC-008: VILLAGE HALL BOARD ROOM CHAIR REPLACEMENT					35,000		
	ADM-FAC-001: LIFE SAFETY SYSTEM - VILLAGE HALL		15,000		10,500			
	GL # FOOTNOTE TOTAL		15,000		10,500	68,612		
46-0000-0-792000	PUBLIC WORKS BUILDING	105,297	75,000	75,000	117,000	268,000	257.3%	193,000
	PW-FAC-045: 600 NORTH AVE - DOORS				42,000			
	PW-FAC-004: 600 NORTH AVE - ROOF REPLACEMENT					268,000		
	PW-FAC-003: 600 NORTH AVE - RESTROOM/KITCHEN RENOVATION		75,000		75,000			
	GL # FOOTNOTE TOTAL		75,000		117,000	268,000		
46-0000-0-794000	FIRE STATIONS	94,623	95,500	95,500	91,957	128,000	34.0%	32,500
	FD-FAC-011: CONCRETE PAD REPLACEMENT, FIRE STATION 1 REAR					55,000		
	FD-FAC-002: GEAR RACK REPLACEMENT PROGRAM		25,000		21,783			
	FD-FAC-004: VILLAGE EMERGENCY SIREN REPLACEMENT		36,000		35,794			
	FD-FAC-005: ROOF REPAIR/MAINTENANCE - FIRE STATION 1		25,000		25,000	50,000		
	FD-FAC-001: FIRE STATION HVAC REPLACEMENT		9,500		9,380	23,000		
	GL # FOOTNOTE TOTAL		95,500		91,957	128,000		
46-0000-0-795000	SCHERTZ MUNICIPAL BUILDING	117,164	10,000	260,000	60,000	200,000	1,900.0%	190,000
	PD-FAC-001: SCHERTZ BUILDING - FACILITY ASSESSMENT				50,000	200,000		
	PW-FAC-016: GENERATOR REPLACEMENT		10,000		10,000			
	GL # FOOTNOTE TOTAL		10,000		60,000	200,000		
46-0000-0-796000	PARK & RECREATION BUILDINGS	47,080	225,960	225,960	73,200	88,165	(61.0%)	(137,795)
	PW-FAC-019: 544 NORTH AVE - GARAGE OPERATORS/DOOR REPLACEMENT					88,165		
	PW-FAC-020: 544 NORTH AVE - GARAGE EXHAUST SYSTEM		40,115		18,300			
	PW-FAC-021: 544 NORTH AVE - LIFE SAFETY SYSTEM		37,500		18,300			
	PW-FAC-024: 544 NORTH AVE - ROOF REPLACEMENT		118,770		18,300			
	PW-FAC-025: 544 NORTH AVE - WALL/BEAM REPAIR		29,575		18,300			
	GL # FOOTNOTE TOTAL		225,960		73,200	88,165		
<b>CAPITAL</b>		<b>442,548</b>	<b>421,460</b>	<b>671,460</b>	<b>352,657</b>	<b>752,777</b>	<b>78.6%</b>	<b>331,317</b>
<b>TOTAL APPROPRIATIONS</b>		<b>442,548</b>	<b>421,460</b>	<b>671,460</b>	<b>352,657</b>	<b>752,777</b>	<b>78.6%</b>	<b>331,317</b>

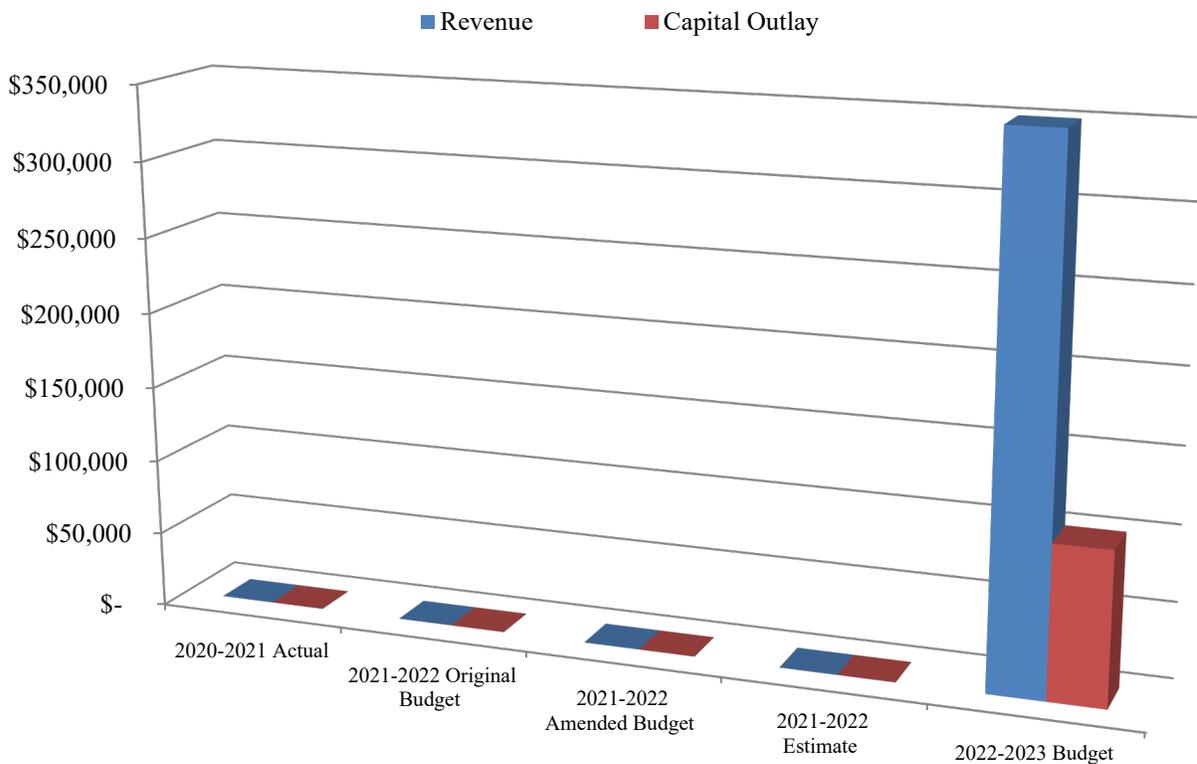
# BUDGET DETAIL

## TECH. ENHANCEMENTS FOR POLICE AND FIRE

**Fund Description:** Accounts for monies used to offset improvements to the Police and Fire Departments' technology infrastructure. These specialized pieces of equipment or services represent locally initiated improvements as well as federal and state mandates, both funded and unfunded.

Technology Enhancements for Police and Fire	Actual 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ -	\$ -	\$ -	\$ -	\$ 350,000	-	-
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Net Operating Income (loss)	\$ -	\$ -	\$ -	\$ -	\$ 350,000	-	-
<b>Operating Expense Detail</b>							
Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 100,714	-	-
Total Fund Expense	\$ -	\$ -	\$ -	\$ -	\$ 100,714	-	-
Net Fund Income (loss)	\$ -	\$ -	\$ -	\$ -	\$ 249,286	-	-

**Technology Enhancements for Police and Fire Fund**





2020-21    2021-22    2021-22    2021-22    2022-23    2022-23    2022-23  
 ACTIVITY ORIGINAL AMENDED PROJECTED REQUESTED REQUESTED REQUESTED  
 BUDGET    BUDGET    ACTIVITY    BUDGET    % CHANGE    AMT CHANGE

**FUND 03 - TECHNOLOGY ENHANCEMENTS FOR POLICE AND FIRE FUND**

**REVENUES**

GL NUMBER	DESCRIPTION	2020-21 BUDGET	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 % CHANGE	2022-23 REQUESTED AMT
<b>TRANSFERS</b>								
03-0000-0-696000	TRANSFER IN					350,000		350,000
	TRANSFER FROM GENERAL FUND					50,000		
	TRANSFER FROM NON-HOME RULE SALES TAX FUND					300,000		
	GL # FOOTNOTE TOTAL					350,000		
<b>TRANSFERS</b>						<b>350,000</b>		<b>350,000</b>
<b>TOTAL REVENUES</b>						<b>350,000</b>		<b>350,000</b>

**APPROPRIATIONS**

GL NUMBER	DESCRIPTION	2020-21 BUDGET	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET	2022-23 % CHANGE	2022-23 REQUESTED AMT
<b>CAPITAL</b>								
03-0000-6-790000	CAPITAL OUTLAY					100,714		100,714
	PD-IT-002: SQUAD CAR - VIDEO CAMERA SYSTEM					23,220		
	PD-IT-004: BODY WORN CAMERA SYSTEM					77,494		
	GL # FOOTNOTE TOTAL					100,714		
<b>CAPITAL</b>						<b>100,714</b>		<b>100,714</b>
<b>TOTAL APPROPRIATIONS</b>						<b>100,714</b>		<b>100,714</b>

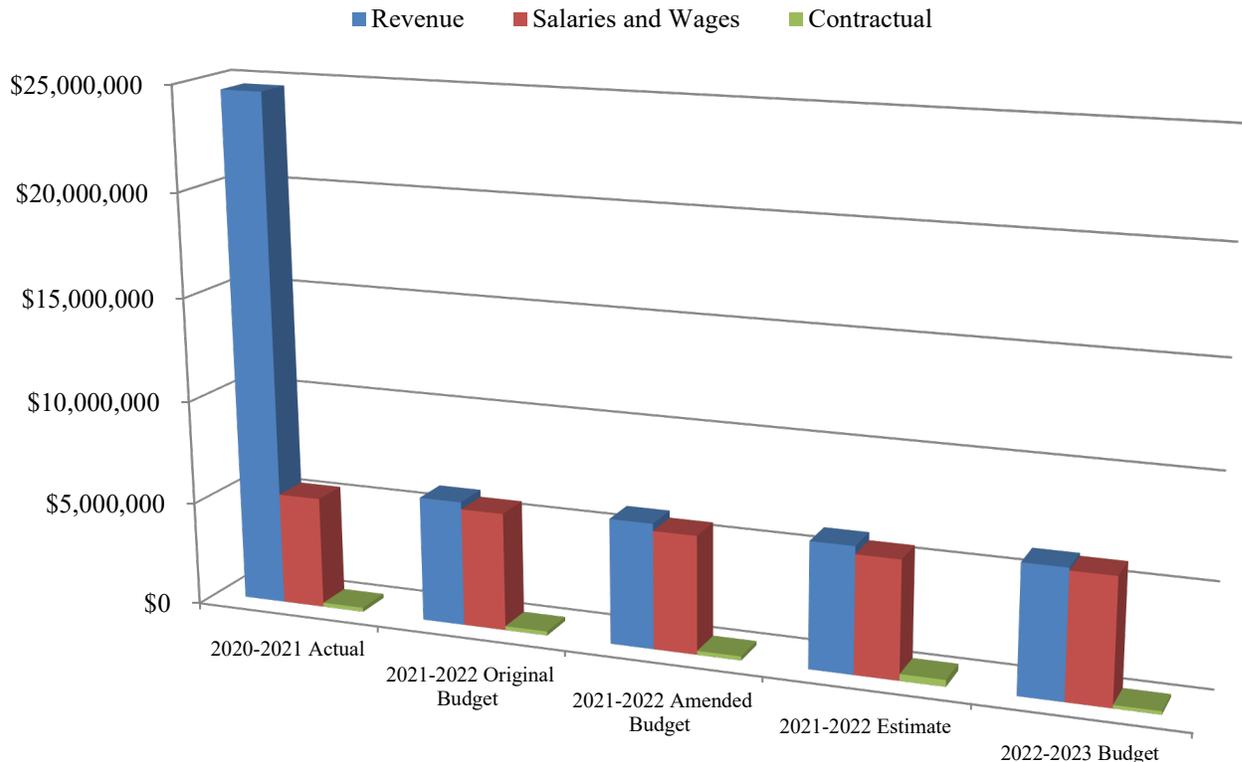
# BUDGET DETAIL

## 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 2020-2021	Original Budget 2021-2022 A	Amended Budget 2021-2022 B	Estimate 2021-2022 C	Budget 2022-2023 D	% Change A to D	% Change C to D
<b>Operating</b>							
Revenue	\$ 24,641,249	\$ 6,000,863	\$ 6,000,863	\$ 6,015,184	\$ 6,124,516	2.1%	1.8%
Expenses	\$ (5,572,839)	\$ (5,854,526)	\$ (5,854,526)	\$ (5,963,195)	\$ (6,157,500)	5.2%	3.3%
Net Operating Income (loss)	\$ 19,068,410	\$ 146,337	\$ 146,337	\$ 51,989	\$ (32,984)	-122.5%	-163.4%
<b>Operating Expense Detail</b>							
Salaries and Wages	\$ 5,375,900	\$ 5,662,026	\$ 5,662,026	\$ 5,639,641	\$ 5,995,000	5.9%	6.3%
Contractual	\$ 196,939	\$ 192,500	\$ 192,500	\$ 323,554	\$ 162,500	-15.6%	-49.8%
	\$ 5,572,839	\$ 5,854,526	\$ 5,854,526	\$ 5,963,195	\$ 6,157,500		
<b>Total Fund Expense</b>	\$ 5,572,839	\$ 5,854,526	\$ 5,854,526	\$ 5,963,195	\$ 6,157,500	5.2%	3.3%
<b>Net Fund Income (loss)</b>	\$ 19,068,410	\$ 146,337	\$ 146,337	\$ 51,989	\$ (32,984)	-122.5%	-163.4%

### Public Safety Pension Funds





GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	REQUESTED BUDGET	REQUESTED % CHANGE	REQUESTED AMT CHANGE
<b>FUND 55 - POLICE PENSION FUND</b>								
<b>REVENUES</b>								
55-0000-0-608000	VILLAGE CONTRIBUTION - TAX LEVY	2,052,881	2,084,873	2,084,873	2,084,873	2,164,737	3.8%	79,864
55-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000	10,000		
55-0000-0-683000	CONTRIBUTIONS - PAYROLL	406,757	405,000	405,000	400,395	405,000		
55-0000-0-689000	GAIN ON SALE OF INVESTMENTS	10,127,044						
55-0000-0-690000	INTEREST REVENUE	766,226	750,000	750,000	750,000	750,000		
<b>TOTAL REVENUES</b>		<b>13,362,908</b>	<b>3,249,873</b>	<b>3,249,873</b>	<b>3,245,268</b>	<b>3,329,737</b>	<b>2.5%</b>	<b>79,864</b>
<b>APPROPRIATIONS</b>								
55-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,010	4,000	4,000	4,000	4,000		
55-0000-0-730000	PENSIONS - OFFICERS	2,906,913	3,000,000	3,000,000	3,106,476	3,250,000	8.3%	250,000
55-0000-0-731000	PENSIONS - SURVIVING SPOUSE	242,855	242,855	242,855	242,855	245,000	0.9%	2,145
55-0000-0-732000	MEDICAL EXPENSES	8,958	5,000	5,000	5,000	5,000		
55-0000-0-746000	INVESTMENT ADVISOR	24,444	27,000	27,000	15,000	15,000	(44.4%)	(12,000)
55-0000-0-747000	FILING FEES	6,830	7,300	7,300	7,300	7,300		
55-0000-0-748000	BANK CHARGES	169			500	500		500
55-0000-0-749000	AUDIT FEES	10,165	10,000	10,000	10,000	10,000		
55-0000-0-750000	PENSION REFUNDS	5,753			131,054			
55-0000-0-776000	LEGAL EXPENSES	19,119	10,000	10,000	15,000	20,000	100.0%	10,000
55-0000-0-799000	MISCELLANEOUS	8,125	8,500	8,500	15,000	15,000	76.5%	6,500
<b>TOTAL APPROPRIATIONS</b>		<b>3,236,341</b>	<b>3,314,655</b>	<b>3,314,655</b>	<b>3,552,185</b>	<b>3,571,800</b>	<b>7.8%</b>	<b>257,145</b>
<b>FUND 56 - FIREFIGHTERS PENSION FUND</b>								
<b>REVENUES</b>								
56-0000-0-608000	VILLAGE CONTRIBUTION - TAX LEVY	1,487,098	1,640,990	1,640,990	1,640,990	1,659,779	1.1%	18,789
56-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000	10,000		
56-0000-0-683000	CONTRIBUTIONS - PAYROLL	400,788	400,000	400,000	418,926	425,000	6.3%	25,000
56-0000-0-688000	UNREALIZED G/L FAIR MKT VALUE	8,719,573						
56-0000-0-690000	INTEREST REVENUE	660,882	700,000	700,000	700,000	700,000		
<b>TOTAL REVENUES</b>		<b>11,278,341</b>	<b>2,750,990</b>	<b>2,750,990</b>	<b>2,769,916</b>	<b>2,794,779</b>	<b>1.6%</b>	<b>43,789</b>
<b>APPROPRIATIONS</b>								
56-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	695	3,000	3,000	3,000	3,000		
56-0000-0-730000	PENSIONS - OFFICERS	2,111,851	2,300,000	2,300,000	2,238,842	2,400,000	4.3%	100,000
56-0000-0-731000	PENSIONS - SURVIVING SPOUSE	114,281	119,171	119,171	51,468	100,000	(16.1%)	(19,171)
56-0000-0-732000	MEDICAL EXPENSES		2,000	2,000	2,000	2,000		
56-0000-0-746000	INVESTMENT ADVISOR	60,832	55,000	55,000	55,000	20,000	(63.6%)	(35,000)
56-0000-0-747000	FILING FEES	6,312	6,500	6,500	6,500	6,500		
56-0000-0-748000	BANK CHARGES	5,699	5,200	5,200	5,200	5,200		
56-0000-0-749000	AUDIT FEES	15,210	27,000	27,000	27,000	27,000		
56-0000-0-750000	PENSION REFUNDS	7,767						
56-0000-0-776000	LEGAL FEES	3,111	10,000	10,000	10,000	10,000		
56-0000-0-799000	MISCELLANEOUS	10,740	12,000	12,000	12,000	12,000		
<b>TOTAL APPROPRIATIONS</b>		<b>2,336,498</b>	<b>2,539,871</b>	<b>2,539,871</b>	<b>2,411,010</b>	<b>2,585,700</b>	<b>1.8%</b>	<b>45,829</b>

## 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 value.

**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 Value

**EMA:** Emergency Management Agency

**FLSA:** Fair Labor Standards Act

**GFOA:** Government Finance Officers Association

**GLMV:** Green Oaks, Libertyville, Mundelein, Vernon Hills

**HVAC:** Heating, Ventilation Air Conditioning

**IMF:** Infrastructure Maintenance Fee

**IMRF:** Illinois Municipal Retirement Fund

**IPBC:** Intergovernmental Personnel Benefit Cooperative

**IRMA:** Intergovernmental Risk Management Agency

**MDC:** Mobile Data Computer

**MFT:** Motor Fuel Tax

**NIPC:** Northeastern Illinois Planning Commission

**NWMC:** North West Municipal Conference

**NWWS:** North West Water Sewer

**TERF:** Technology Equipment and Replacement Fund

**TIF:** Tax Increment Financing

**WSCI:** Water Sewer Capital Improvements



# Libertyville

*spirit of independence*



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