



Libertyville
spirit of independence

2009-2010
Annual Budget Report

Village of Libertyville, IL

*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 20,800 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
2009-2010 Municipal Budget**

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Patrick W. Carey

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Libertyville

Illinois

For the Fiscal Year Beginning

May 1, 2008

President

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, 2008. This is the Thirteenth year the Village has received this award.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Mission

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

Goals

- provide quality, affordable services/programs and well-maintained facilities for all citizens/customers.
- allocate resources for basic and essential services and programs that are responsive to the changing needs of our community.
- maintain a municipal organization with a reputation for honesty, integrity, and professionalism, and remain accessible to our citizens to whom we provide services.
- establish partnerships with other units of government and the private sector in order to build communication and understanding, and enhance cooperation and problem solving.
- provide a challenging work environment that encourages, rewards and recognizes employees for hard work, responsibility, and innovation in the performance of their jobs of delivering quality services and program.
- preserve and enhance the community's natural resources.

Village of Libertyville Organizational Chart

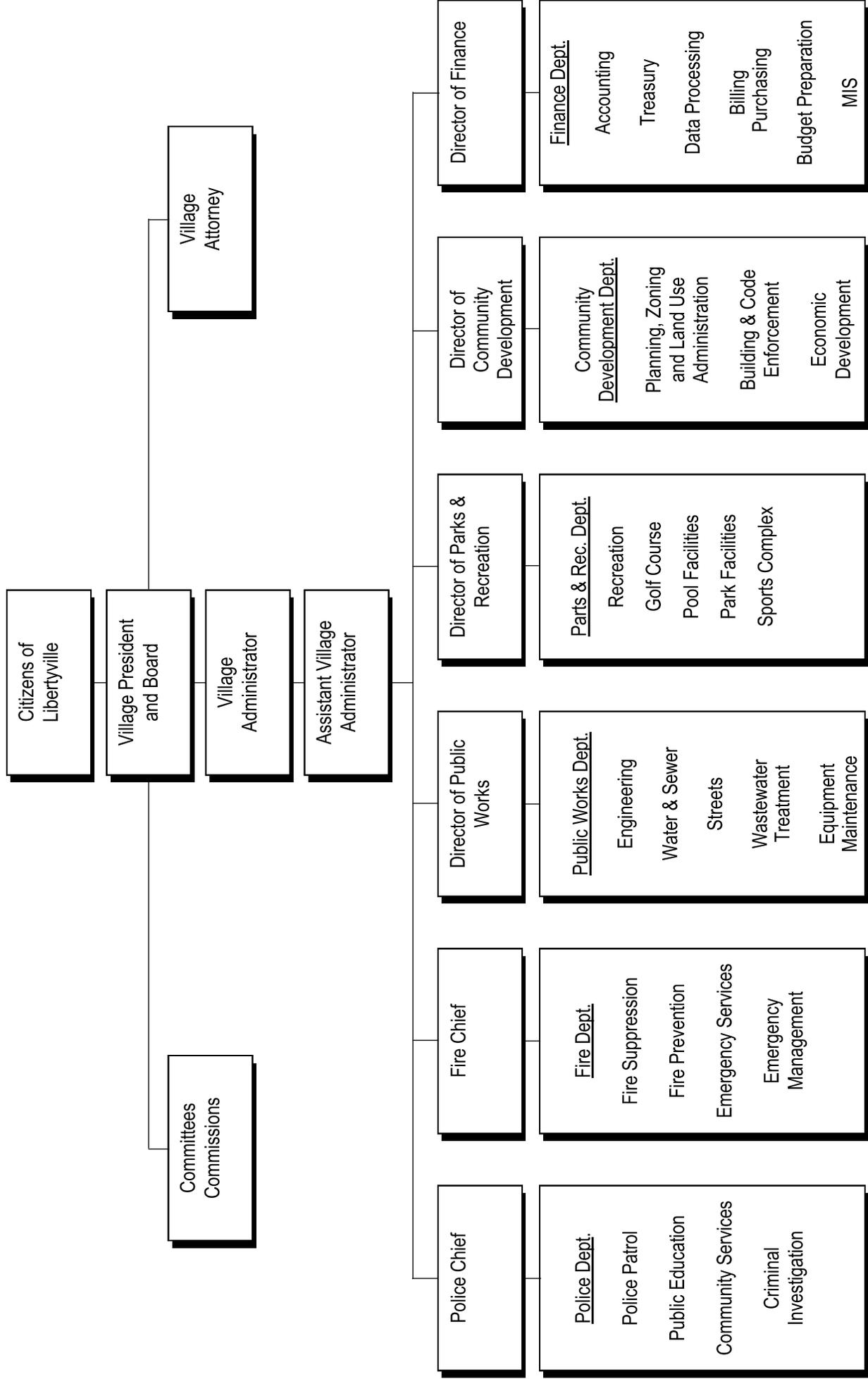


Table of Contents

Budget Message	1
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Budget Summary

2009-10 Budget Calendar	15
Budget Process and Financial Policies	17
Financial Management Policies	22
2009-10 Budget Highlights.....	24
Budgeted Revenue Summary.....	26
Budgeted Expenses Summary	27
Fund Balance Summary.....	28
2009-10 Expenditures by Fund.....	29
Revenue History.....	31
2009-10 Major Revenue Sources.....	32
Chart: 2009-10 Revenue and Expenditures by Fund	37
Chart: 2009-10 Revenue and Expenditures by Category.....	38
Chart: Two year Expenditures by Type	39
Summary of Revenues and Expenditures – All Funds	40
Summary of Revenues and Expenditures – Government Funds ...	42
Summary of Revenues and Expenditures – Enterprise Funds	44
Summary of Revenues and Expenditures – Internal Service Funds ..	46
Summary of Revenues and Expenditures – Fiduciary Funds	47
Capital Improvement Project Summary.....	48
Capital Improvement Project Details.....	51
Summary of Debt Issuances and Outstanding Debt	69
Schedule of Bonded Debt Retirement.....	72

Personnel

Full-Time Positions by Department.....	75
Chart: Authorized Full-Time Position 2006-2010.....	79
2009-10 Salary Schedule	82
2009-10 Part-Time Pay Scale	87

Tax Levy

2008 Tax Levy Summary.....	89
Property Tax Rates.....	95
Extended Property Tax Levy	97

Five-Year Plan

Introduction.....	99
Projected Schedules of Revenues & Expenditures	103
Notes to Projections	104

General Fund

General Fund Per Capita Revenue and Expenditures117
General Fund Revenues118
Legislative Board and Commissions121
Administration and Finance125
Legal132
Public Buildings.....134
Community Organizations and Activities.....136
Community Development.....139
 Planning Division.....143
 Building Division147
 Economic Development.....150
Central Business District Parking.....154
Department of Public Works157
 Engineering.....161
 Highways and Bridges164
 Snow Removal and Ice Control169
 Refuse and Recycling172
Police Department.....176
 Administration, Communications & Records.....181
 Patrol184
 Investigations186
 Public Education188
 Community Services.....190
Fire Department194
 General Administration/Information Services.....200
 Prevention202
 Emergency Services.....204
 Support Services206
Emergency Management Agency210
Parks and Recreation Department.....212
 Parks.....216
 Recreation219
 Swimming Pool Operations222
 Libertyville Golf Course224
 Senior Programs.....226
General Fund Summary231

Special Revenue Funds

Concord Special Service Area Fund233
Emergency Telephone System237
Foreign Fire Insurance Tax Fund.....240
Timber Creek Special Service Area Fund.....242
Motor Fuel Tax244
Hotel/Motel Tax Fund.....246
Commuter Parking248

Enterprise Fund - Water/Sewer

Water and Sewer Operating Revenues251
Water.....253
Sewer.....258
Wastewater Treatment263
Water - Sewer Debt Service.....266
Water and Sewer Capital Improvement268
Northwest Water & Sewer272

Enterprise Fund - Sports Complex

Libertyville Sports Complex.....275
Indoor Facility.....279
Golf Learning Center282
Family Entertainment Center285
Sports Complex - Debt Service.....286

Capital Projects Funds

Tax Increment Financing (T.I.F.)291
Impact Fee Fund294
Capital Improvement Fund296
Park Improvement Fund298
Public Buildings Improvement Fund.....300

Internal Service Fund

Fleet Services and Replacement Fund303
Technology and Equipment Replacement Fund.....306

Debt Service Funds

General Bond and Interest Fund309
Sales Tax Bond Fund312

Pension Trust Funds

Police Pension Fund.....315
Firefighters Pension Fund.....318

Miscellaneous

Glossary of Terms.....321
Acronyms.....325
Community Profile/Demographics326
Budget Ordinance329



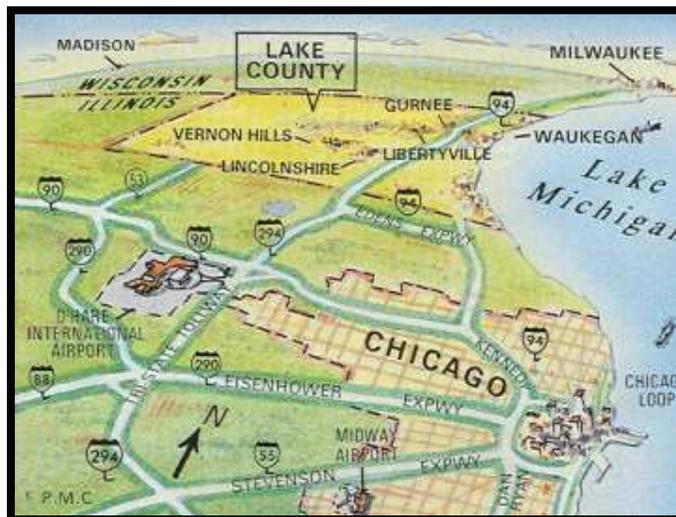
May 1, 2009

Mayor Terry L. Wepler
118 W. Cook Avenue
Libertyville, IL 60048

On behalf of the Village Staff, we are pleased to submit the annual Village Budget for the fiscal year beginning May 1, 2009 and ending April 30, 2010. Preparation of the budget was based upon the 2008 Tax Levy, Village Five Year Financial Plan, and Village Board direction at the Committee of the Whole meeting held on November 11, 2008. The Village Board met to discuss the budget in workshop meetings on Saturday, February 28, 2009 and Tuesday, March 3, 2009. A public hearing regarding the budget was held on April 14, 2009, and the Board approved the budget at its meeting on April 28, 2009.

Governmental Structure and Local Economic Condition

The Village of Libertyville, incorporated in 1882, is located in Lake County and lies approximately thirty-five miles north of the City of Chicago and seven miles west of Lake Michigan. The Village covers an area of approximately nine square miles with unincorporated areas to the north and northwest. The Village has good transportation links to the Chicago metropolitan area and the interstate highway system. The Village is within one-half mile of Interstate 94 (Tri-State Tollway), the highway which connects the Chicago metropolitan area to Milwaukee, Wisconsin. Located within commuting distance of Chicago, the Village has experienced strong growth in existing taxable property evaluation along with new residential, commercial and industrial construction. Socioeconomic indices highlight the affluent character of the community with home values a third higher than the regional norm and per capita income almost double the state average. Although much of the Village is developed, there is open space bordering the corporate limits with the potential for further annexation.



Village Hall

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

The Village is governed by a President and Board of six Trustees. Policy making and legislative authority are vested in the Village Board. The Village Board is responsible for approving ordinances, adopting the budget, appointing committees and hiring the Village's Administrator and Attorney. The Village Administrator is responsible for carrying out the policies and ordinances of the Village Board and for overseeing the day-to day operations of the Village. The Village President and Village Board are elected at large on a non-partisan basis to four-year staggered terms.

The Village provides a full range of services, including police and fire protection, paramedic services, parks and recreation services, maintenance of streets and sewers, building and zoning, code enforcement, water production and distribution and waste water treatment.

Economic Condition and Outlook

Beginning in the 1980's, the Village had many years of increasing sales tax revenue mainly due to growth in the sale of automobiles. This sales tax revenue along with property taxes and building permit fees generated sufficient revenue to fund all General Fund operations and build up the Village's General Fund reserves to 50% of the budget. The economy changed drastically in 1991 and the Village has seen decreases in sales tax revenues since that time. The auto category of sales tax accounted for approximately 70% of all sales tax received in 1990 and has been decreasing since then with the 2008-09 fiscal year accounting for 59% of all sales tax.

Due to the current recession, the Village is expecting to see a reduction in other categories of revenue such as State Income Tax, Building Permit Revenue and Park and Recreation User fees. These projected decreases have caused the Village to make cuts in the General Fund expenditures for 2009-10. There are several revenue sources available to the Village; however, the Village Board has been reluctant to increase taxes paid by Village residents during the current recession. Overall, the Village's increasing wealth and income levels are reflected in a substantial tax base which continues to appreciate in value. The Village's strong financial condition was recognized by Moody's Investors Service in July 2006 when the Village's bond rating was upgraded from Aa2 to Aa1. The previous upgrade was in 2003.

Village Board Goals

Each October, the Village Board has a retreat where they discuss the long term goals for the Village along with the goals from the previous year. Staff is then advised of these goals and budgets are formulated based on both long and short term goals. In January, the Village Board has a breakfast meeting with Staff to review these goals.

GOALS CARRIED OVER FROM 2008-2009

Redevelopment of the Trimm Property and Downtown Train Station

Interest in the redevelopment of the Trimm property, along with redevelopment of the downtown train station and parking continues. A local development group has a contract

on the property, and Staff anticipates that work on an overall planned unit development will continue during the coming year. Once a development is finalized, the Village can move forward with: 1) discussions with Metra regarding possible relocation and construction of a new train station and platform; and 2) redevelopment of the existing commuter parking area on the east side of Milwaukee Avenue, along Newberry Avenue. This goal has been delayed due to the economy.

Sale of FEC & GLC/LSC Operations Study

The operations study conducted by Sports Management Group was recently completed and is being reviewed with the Parks and Recreation Committee and Village Board. There are several recommendations contained in the study which can be implemented during the coming year. In addition, Staff recommends that a carry over goal of selling the Family Entertainment Center (FEC) and Golf Learning Center (GLC) portions of the Libertyville Sports Complex remain a priority and focus during the coming fiscal year.

Implementation of Downtown Parking Lot Improvements

With construction of the west side parking garage and the successful extension of the TIF district, the Village Board and Staff can now turn their attention to finalizing plans for improvements to the west side surface parking lot. Staff anticipates that these improvements can be bid in early 2010.

Implementation of Space Needs Study for Parks and Recreation Department

The Village Board hired Wexler/Kollman Architects to conduct a space needs study of Parks and Recreation Department facilities. Given the ongoing economic difficulties and impacts on the Village budget, Staff anticipates that the recommendations contained in the space needs study will need to be discussed for implementation during the 2009-2010 budget year. Therefore, staff recommends that this Village Board goal be carried over for an additional year.

Development of Vacant Properties

The Village Board has previously placed a priority on redevelopment of vacant and shuttered properties within the Village. The Mayor, Village Board, Economic Development Commission and staff have made significant progress on redevelopment of the Tremont property (southwest corner of Lake Street and Milwaukee Avenue) and removal of the old Shell Station building from the property at the southeast corner of Milwaukee Avenue and IL 176. Staff is recommending that this goal be carried over so that additional work can take place with regard to the Fresh Foods property (formerly Frank's Nursery) on S. Milwaukee Avenue, the Young property located at the southwest corner of Milwaukee Avenue and Peterson Road (formerly the Hitch Inn Post) and the former Miller-Krueger Dodge automobile dealership on Milwaukee Avenue. While Staff continues to pursue redevelopment of these parcels, the economy has delayed the completion of this goal.

NEW GOALS FOR 2009-2010

Update of Libertyville Municipal Code

While various chapters and sections of the Libertyville Municipal Code have been updated over the last several years (e.g., tree preservation, smoking, etc.), staff is recommending that a comprehensive review and update of the municipal code take place during the 2009-2010 fiscal year. This update is viewed as more of a clean up of the code versus any major changes; however, during these discussions the Board or Staff may have ideas on needed improvements.

Annexation Issues

Staff is recommending that the Village Board establish a goal of pursuing annexation of surrounding unincorporated property, including properties located in the northwest area of the Village (such as the Roppelt Farm property at Midlothian and Peterson roads) and the ComEd right-of-way. This will ensure that any property development in this area will be consistent with Village plans and ordinances.

Five Year Update of the Comprehensive Plan

When the Village Board adopted the Libertyville Comprehensive Plan in 2005, the goal was to periodically review the comprehensive plan on a five-year basis. Staff is recommending that they work with the Plan Commission to review and update the plan, for re-adoption by the Village Board in May 2010.

Budget Overview

The 2009-2010 Village Budget represents an outstanding effort by the Staff in continuing to provide quality services and programs in the face of the current economic recession. While there are many positive activities taking place in the local Libertyville economy, Village dependence on declining automobile sales tax revenues continues to negatively impact the Village budget. While many other municipalities are seeing reductions in sales taxes and are having to adjust spending levels for the first time, the Village has been confronted with declining sales tax revenues since 2001 and the current economic climate has only exaggerated this decline. In response, the Village Board and Staff have taken steps to maintain balanced budgets and operate within our means. Libertyville remains a viable community and a favorable place to live and for business to locate, which has allowed Property Tax revenue to grow at a pace that has kept up with inflation. Given the general decline in sales tax revenue since 2001 and anticipation that sales tax revenue will further decline, the Village staff has further reduced current spending levels and included additional cuts in the budget for 2009-10. Some of these cuts directly impact Village service levels and will require further policy discussions with the Village Board.

Although the 2008-09 budget included a General Fund surplus of \$875, significant reductions in sales tax and other revenues have turned that surplus into a \$532,145 General Fund deficit. Based on these current estimates, the General Fund is projected to have an unreserved fund balance of \$10,169,967 on April 30, 2009 which is slightly below the Village Board's goal of a six-month or 50% unreserved fund balance.

Budget Preparation

At the November 2008 Committee of the Whole meeting the Staff updated the Five Year Financial Plan and projected a further decline in Sales Tax revenue along with a

\$940,757 General Fund deficit for the upcoming 2009-10 budget. The Staff again was instructed to thoroughly examine all revenue and expenditure components of the Village Budget. Additional revenue adjustments and expenditure cuts were made along with the addition of building permit revenue for a portion of the Condell Hospital expansion and the General Fund is balanced with a \$35 surplus. After five consecutive years of reducing budget expenditures, further cuts will directly impact service levels and will require policy discussions with the Village Board during the next fiscal year. The Staff have identified further service level/budget cuts which can be implemented in the case revenues decline more than projected in the budget. In general, options for the Village Board to reduce future projected General Fund deficits include: 1) further budget cuts; 2) institute additional revenue generating measures (options are very limited and not recommended at this time to help residents who are struggling in this economic recession); 3) ongoing monitoring of expenditures and revenues during the coming year (staff has again projected revenues in a very conservative manner); or 4) a combination of these options.

Due to the small surplus, the Village will be unable to transfer additional funds to the Building Improvement and the Fleet Maintenance and Replacement Funds. Also the Village is unable to transfer funds to the Capital Projects Fund. As a result, there will be fewer capital projects and major building repairs the Village will be able to undertake in future years due to reduced funding levels.

Total Sales Tax revenue for 2008-09 is projected to be \$6,305,500 which is a decrease of approximately \$750,000 from the previous fiscal year and \$706,000 below budget. A portion of Sales Tax has been allocated to paying the debt service on two bond issues and the balance is accounted for in the General Fund. For fiscal year 2008-09, \$811,500 of Sales Tax is allocated to Debt Service and \$5,494,000 is allocated to the General Fund. The bonds have both matured in the 2008-09 fiscal year and all future sales tax will now be reflected in the General Fund. Sales tax for 2009-10 is projected to decrease another 4% and \$6,034,800 is being budgeted in the 2009-10 budget. Since the bonds have matured, all of the sales tax will now be reflected in the General Fund; therefore, the General Fund will see an increase of \$540,800 from the 2008-09 actual, although sales tax as a whole will decrease. Sales tax has been declining since the 2001-02 fiscal year when sales tax accounted for 37% of all General Fund revenues. In comparison, projections for 2008-09 show Sales Tax revenue (\$5,494,000) is now 26% of all General Fund revenues (\$20,814,915).

Given this environment, and based upon the Five Year Financial Plan and direction from the Village Board, the Administrative Staff was provided with "target budgets," which identified guidelines for salary, operating, and capital expenses. While the Five Year Plan indicated a 2009-10 deficit of \$940,757, Staff has made many adjustments and the General Fund budget has a surplus of \$35. Staff has analyzed all Village services, programs and staffing levels in order to adjust to these "economic conditions" and operate within our means.

Reductions in the projected General Fund deficit have been accomplished by:

- Maintaining a hiring freeze, and deferring the replacement of 8 vacant positions - (1) Public Works Maintenance Technician, (1) Records Assistant, (1) Public Safety Telecommunicator, (2) Police Officers, (1) Fire Lieutenant, (1) Public Works Secretary and (1) Parks and Recreation Supervisor (layoff);
- Maintaining reduced funding level for travel, training and educational reimbursement expenses for Village employees, unless required for certification or licensing and eliminated all out of State conferences (to be reviewed on a case by case basis by the Administrator);
- Elimination of requested operating capital purchases;
- Transferring sidewalk replacement costs to the Capital Projects Fund;
- Reduction in overtime expenses, only allowed for emergency and in minimum staffing situations;
- Reduction in contractual landscaping services with more work to be performed by Parks and Recreation Staff;
- Deferral of Annual Tree Pruning contract (\$18,000 - \$25,000) and 50/50 Parkway Tree Program (residents can still purchase trees through the Village at government pricing);
- Elimination of the Employee Recognition Dinner (\$4,500);
- Reduction in Legal fees due to recent long term contracts with Police and Fire Unions;
- Significant reduction in the number of summer and seasonal employees in Parks Maintenance;
- Elimination of the Fire Department Paid-on-Call program (due to cost and fewer volunteers) (\$31,000)
- Eliminating the Employee Assistance Program (\$4,900)
- Reducing the number of Village Views newsletter to 3 per year (\$7,000);
- Including additional revenues (net of expenses) from enhanced traffic enforcement (\$473,335);
- Increasing fees for various Village programs and services;

Highlights

While the Village staff has continued to examine ways to reduce expenditures and increase revenues, there are a number of positive factors in this year's budget which should be highlighted:

- Detailed examination of all expenditures within the Village budget continues to assure the Mayor, Village Board and taxpayers that the Village staff is providing services and programs in the most cost effective and efficient manner;
- Funding is included for maintenance and improvements of the Adler House, Civic Center and other municipal buildings;
- Funding is included (TIF District) to complete the construction of the parking structure on the West side of Milwaukee Avenue;
- Funds are included in the Technology and Equipment Replacement Fund (TERF) for continued implementation of the five-year technology plan which was approved by the Mayor and Village Board last year;
- The budget reflects the annual contribution of \$7,500 in revenue from the Sunrise Rotary Club to offset the cost of improvements and maintenance of Sunrise Rotary Park (formerly Central Park);
- The Capital Improvement Fund includes the allocation of \$265,000 from the Infrastructure Maintenance Fee tax, which will be utilized for road improvements;
- Includes cross training/utilization of Staff among Departments, along with innovative discussions on possible regionalization of public safety dispatching and contracting with neighboring communities for the Village to provide plan review and building inspections;
- Includes the full transfer of funds to the Vehicle Equipment and Replacement Fund for maintenance and replacement of all village vehicles based on a predetermined schedule;
- Include the creation of a Recycling and Refuse Account to manage expenses associated with these services;
- The Village continues to have a low level of General Obligation debt with only \$1,885,000 in principal that will be paid by Village taxpayers (2% of Statutory Debt Limitation of \$103,805,729);
- Includes \$10,000 to continue the Peterson Road Streetscape Improvement Project.

The Village Budget is the legal document for Village expenditures (the Village utilizes the “Budget Officer System”), and is organized in a program format. The 2009-2010 Village Budget continues to refine the program-based budget format, in an effort to make the budget easier to understand and to improve the usefulness of the document as a "management tool." The budget document also continues to include departmental goals, along with performance and activity data for Village Departments.

Revenue Summary

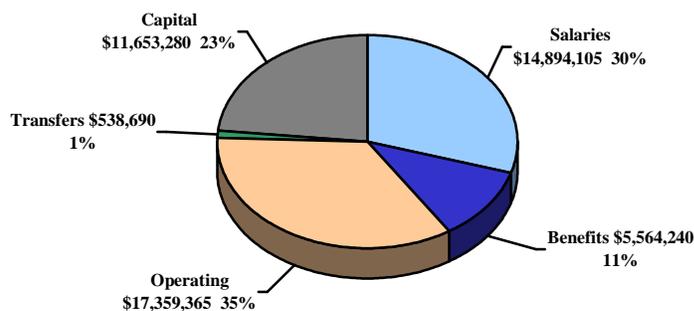
The Administrative Staff estimates revenues for all funds in the 2009-10 fiscal year will be \$41.3 million which represents a decrease of \$1,600,835 or 3.7% compared to 2008-2009 budgeted revenues of \$42.9 million. The largest decreases in revenues are due to motor fuel tax estimates (\$82,000), a reduction in investment income (\$720,000) for the pension funds and sports complex revenues (\$369,485). The budget projects total sales tax revenues of \$6.0 million, which reflects a 14% decrease over 2008-09 budgeted revenues and an increase in property tax revenues of \$305,155 to \$5.7 million.

Expenditure Summary

Expenditures for the 2009-10 fiscal year are estimated to be \$50 million, which represents a decrease of \$4,867,405 (8.9%) compared to 2008-09 budgeted expenditures of \$54.9 million. The majority of the decrease (\$3,656,955) is attributed to the Tax Increment Financing Fund and due to the construction of the parking structure in the downtown area. The Village is using prior years fund balances to cover the \$9 million that expenditures exceed revenue for the 2009-10 fiscal year.

Overall, salaries (which represent 30% of the total budget) have decreased .12% due to the 8 unfunded positions, employee benefits (which amount to 11%) have increased 3.1%, operating expenses (which represent 35%) have decreased 2.9%, capital expenses (which account for 23%) have decreased 27.5%, and inter-fund transfers (which account for 1% of the total) have decreased 15.5%.

**2009-10 Village Budget
Expenditures by Type**



A summary of 2008-09 revenues, expenditures and fund balances compared to budgeted and estimated 2009-10 revenues, expenditures and fund balances is identified below. The total year end balance for all funds is expected to be \$37,679,283 on April 30, 2010.

	Budget 2008-2009	Estimated 2008-2009	Budget 2009-2010
Total Revenue:	\$42,894,930	\$36,770,400	\$41,294,095
Total Expenditure:	\$54,877,085	\$48,832,615	\$50,009,680
Year End Balance	\$46,474,928	\$46,394,868	\$37,679,283

Salary expenditures for the 2009-10 budget represent a .12% decrease over the 2008-09 budget and include a 3.5% salary range adjustment for both union and non-union employees effective May 1, 2009. Step increases for union personnel have been budgeted based on previously approved union contracts. In previous years, non-union personnel could receive up to a 2.5% merit increase; however due to the economy this merit increase has been eliminated from the budget for 2009-10.

General Fund Summary

Although the Five-Year plan indicated a General Fund deficit of \$940,757 which the Village Board was agreeable to fund with a portion of the General Fund reserves, Staff has made various cuts in expenditures along with revenue adjustments resulting in a 2009-10 surplus of \$35. General Fund revenues of \$21,989,950 are \$623,585 (2.9%) more than 2008-09 budgeted revenues. This increase reflects increased property tax revenues due to new growth and a 4.1% tax cap increase (\$319,000) and increased fines & penalties of \$840,250 due to the automated traffic enforcement system scheduled to begin in September of 2009. There are also decreases in revenues that should be noted. Due to the economy, sales taxes are projected to decrease approximately \$977,000 however; during 2008-09 and prior, a portion of sales taxes (\$811,500) was pledged to the bond fund to pay debt service on two bond issues. Both of these bonds matured during the 2008-09 fiscal year therefore this additional \$811,500 in sales taxes is now being reflected as General Fund revenue. Because of this, sales tax revenue is shown as only decreasing \$165,200. Licenses and Permit revenue is projected to decrease from \$1,527,800 budgeted in 08-09 to \$1,288,000 (-16%) in 2009-10. This projection includes the second half (approx. \$400,000) for the Condell Hospital Expansion building permit. The slowdown in the construction industry is expected to continue this fiscal year and the trend is for permits to continue decreasing.

Expenditures of \$21,989,915 in the 2009-10 General Fund reflect an increase of \$624,425 (2.9%) compared to the budgeted 2008-09 General Fund expenditures of \$21,365,490. Salaries will increase .12% and include a 3.5% cost of living increase along with possible step increases for union personnel. All non-union merit increases have been eliminated for the 2009-10 budget year. The low percentage increase in salaries is due to the seven positions in the General Fund that are currently vacant and are not being budgeted for in 2009-10. Employee benefits costs are increasing by 3.63%,

and include federally required Social Security and Medicare costs along with pension and employee insurance. Included in this budget is an increase for employee insurance from the Intergovernmental Personnel Benefit Cooperative (IPBC) of approximately 13% for the HMO program. Due to good claim experience for last year, the PPO Health Plan and the Dental plan will not have a premium increase this year. Operating expenditures includes an 8.06% increase although part of this increase (\$377,165) is the expense to operate the automated enforcement program that will net approximately \$470,000. If this is excluded from operating, the actual year to year increase is only 1.04%.

Staff projects that the 2009-10 year end balance in the General Fund will be approximately \$10.2 million or 46% of expenditures, which is slightly less than the goal for the General Fund balance of six months operating expenses (50%) based on the 2009-10 budget. This year end balance includes cash and receivables and as mentioned elsewhere in this report, there is a receivable due the General Fund from the Sports Complex Fund.

Capital Purchases/Capital Improvements Summary

The 2009-10 Village Budget reflects total capital expenditures of \$11,653,280. Of this amount, \$3,825,505 is being funded through the water and sewer enterprise fund; \$549,540 by the internal service funds; \$573,000 by special revenue funds; \$15,710 by the General Fund; and \$6,689,525 by capital projects funds:

The *Tax Increment Financing (TIF) Fund* was established in 1986 to account for the improvements financed with property tax increment generated in the downtown TIF area. The original TIF was to end in December of 2009; however, the Village has recently worked with the effected taxing bodies and was successful in obtaining State legislation to extend the TIF for another 12 years. The extension was necessary in order to generate revenues to complete downtown parking improvements in addition to the parking structure currently under construction. For the 2009-10 budget, \$5,935,725 has been allocated for the completion of the parking structure on the west side of Milwaukee Avenue, along with \$10,000 to begin the design of the west side surface lot improvements. The Village has been accumulating funds for the construction of the parking improvements and the TIF fund balance is projected to decrease due to this construction with a balance of \$22,645 at the end of the fiscal year. Surface lot improvements to the parking area on the west side of Milwaukee will be completed in the 2010-11 budget year with funds from the extended TIF. As part of the approval process for the TIF extension, the Village has pledged to rebate 70% of all future property tax revenues back to the taxing bodies within the TIF district during the extension period.

The *Capital Improvement Fund* includes expenditures for improvements such as: \$45,000 for Engineering and street lighting design for the reconstruction of Dymond Road; \$68,000 for repaving Crane Boulevard from Butterfield to the west end; \$54,000 to repave Stevenson Drive, east of Lothair; \$158,000 for patching of other roadways; \$5,000 to install a path from Drake/Rockland to Nicholas Dowden Park; \$35,000 for the annual sidewalk replacement program; \$40,000 for sidewalk replacement and installation. Funding for the Capital Improvement Fund is limited to vehicle sticker sales, 1% of the Infrastructure Maintenance Fee levied on telephone bills and transfers of

surplus funds from the General Fund. Since the General Fund will not have surplus funds available to transfer, if all of the projects are completed during the 2009-10 fiscal year, the Capital Improvement Fund is estimated to have a fund balance of \$1,026,877 on April 30, 2010.

In 1995-96 the Village established a *Park Improvement Fund*. This fund was established to account for park impact fee revenues and transfers from the Parks Division operating budget, specifically designated for park improvements. The fund was established with a transfer from the General Fund representing accumulated impact fees. Approximately \$132,000 in park improvements are anticipated to be completed during the 2009-10 fiscal year. Included in this total is \$22,000 for liners and landscaping for the Adler Park ice rink and the Bolander hockey rink; \$13,500 for new swim platforms for the swim team at Adler; \$10,000 for design of the Rotary Park improvements; \$24,800 for building repairs; \$18,000 for tree removal and replacement; \$10,000 for tables and chairs for pavilion rentals; \$5,000 for replacement of lightning protection equipment; \$8,000 for the Federal mandate to replace the pool drain at Adler Pool in order to prevent drowning accidents; \$10,000 for Butler Lake weed control; \$2,000 for recycling containers for the parks, and \$5,000 for a contribution toward of a new playground at Adler School. Funding for these improvements is provided from impact fees charged on new construction, which can only be utilized for Park improvements. Due to the economy, these fees have decreased and are projected to be \$187,600 for 2009-10. The budget reflects a transfer of \$78,115 to the Sales Tax Bond Fund, representing the debt service on the \$1.0 million bond issue to purchase the Bolander property. The April 30, 2010 balance in the Park Improvement Fund is estimated to be \$438,559.

The *Public Building Improvement Fund* was also established in 1995-96 to accumulate funds and account for capital improvements to Village-owned public buildings, including: Village Hall, Schertz Municipal Building, Public Works Maintenance Facility, Adler Cultural Center, Cook House, Fire Stations and various Parks and Recreation buildings. Funding is provided annually by a transfer of \$55,000 from the General Fund along with possible transfers of a portion of the year end surplus in the General Fund. The last surplus transfer was made in 2006-07. Capital improvements to public buildings were previously paid out of the General Fund and are now paid out of the Public Buildings Improvement Fund. The budget includes \$35,000 in improvements to the Civic Center; \$2,400 towards the HVAC replacement at the Public Works Facility; \$22,500 to replace carpeting at Fire Station #1; and \$25,000 to continue replacement of HVAC equipment in the Schertz Building. Capital improvements to the Cook House and the David Adler Cultural Center were moved to the Hotel/Motel Tax Fund in 2001-02. A balance of \$24,433 is anticipated in the Public Building Improvement Fund on April, 2010.

Internal Service Funds

In 1988, the Village established a method of funding vehicle replacements by developing an amortization schedule of all Village vehicles and funding the annual depreciation. Over the ensuing years, the Village set aside various sums depending on the relative health of the General Fund. In 1995-96, the Village created a separate *Vehicle Replacement Fund* and established a minimum fund balance goal of \$750,000.

Funding for vehicle maintenance was added in 2000-2001. Funding for maintenance and replacement comes from fees assessed to each department for maintaining the Village fleet of vehicles. As mentioned earlier, due to budget restraints, the Village was not able to fully fund the transfer to this fund for several years. These transfers were restored with the 2007-08 budget and the 2009-10 budget also includes transfers to fully fund maintenance and replacement for the current fiscal year. This year's budget includes \$43,000 in vehicle related purchases (\$35,000 for a rotary mower and \$8,000 for a trailer for Parks Maintenance Equipment). In order to preserve the fund's balance, the Village has turned to leasing certain high cost equipment, and one Public Works dump truck with plow is proposed to be purchased through a lease purchase in 2009-10. The budget includes lease payments on three large Public Works trucks purchased in 2008-09, the last payment on a fire squad, payments for the aerial truck and ambulance. The purchase of 6 police squad cars has been deferred and will be ordered at the end of 2009-10 for delivery in the 2010-11 fiscal year. Other vehicles were requested by various departments but were deferred given the level of this year's purchases and fund balance. The expected balance in the Fleet Services Fund on April 30, 2010 is \$685,641 which is approximately \$65,000 below the Staff goal for a minimum fund balance.

The *Technology Equipment Replacement Fund (TERF)* was established in 2000 to account for the Village wide purchase and maintenance of technology equipment and mobile phones. The TERF fund is funded with a portion of the 3.5% Infrastructure Maintenance Fee Charge on phone bills along with a cell tower lease for equipment located at Fire Station #1. The Water and Sewer and Sports Complex enterprise funds also provide funding for their use and purchase of technology equipment.

Included in the 2009-10 budget is the replacement of 30 desktop computers and software; firewall replacement; server relocation for Fire Department software; and the purchase of a Human Resource and online Vehicle Sticker program that is integrated into the Village's Financial Software. The projected fund balance as of April 30, 2010 is \$244,770.

Debt Service Funds

The *General Bond and Interest Fund* accounts for the Village's two bond issues that are being repaid through a General Obligation Tax Levy. Both of these bonds were issued to upgrade Village park and recreation facilities. The 2000 Bond was refunded in 2009 and will generate savings to Village taxpayers through its maturity in 2019. The 2003 refunding bond will mature in 2011. The projected fund balance as of April 30, 2010 will increase \$16,125 to \$443,018.

The Sales Tax Bond Fund accounts for the 1997 Alternate Revenue Bond that was issued to purchase the Bolander Building to house Recreation offices. This bond is being funded through impact fees generated from construction activity and will mature in 2018. The projected fund balance in this fund as of April 30, 2010 is \$553,219 which is approximately the same as last fiscal year's balance.

Special Revenue Funds

The *Motor Fuel Tax Fund* accounts for the revenue and expense associated with the State shared Motor Fuel Tax levied on the sale of gasoline. Approximately half of the annual road improvement program is funded through the Motor Fuel Tax Fund. For 2009-10,

\$525,100 is budgeted to repair and maintain various roads. The fund balance will increase \$32,900 to \$596,495 on April 30, 2010.

The *Emergency Telephone System Fund (ETSB)* was created in 1991 to account for the \$.75 per phone land line tax to install and maintain an enhanced 911 telephone and communication system for the Village. In 2001, wireless phones were included in the legislation and the Village began receiving taxes on all phone lines. For 2009-10, revenues of \$315,600 are budgeted along with \$313,375 in expenses which includes \$58,000 in capital outlay. The fund balance as of April 30, 2010 is projected to increase \$2,225 to \$234,522. The intent is to accumulate fund balance in this fund to provide for future equipment needs.

The *Commuter Parking Fund* was created to account for revenues and expenditures related to the commuter parking lots located at three Metra stations within the Village. The Village has been accumulating fund balance in this fund to provide for the future improvements to the Metra train station and parking lots in the downtown area. The fund balance as of April 30, 2010 is expected to increase \$102,060 to \$1,169,963.

For 2009-10, revenues for the *Hotel/Motel Tax Fund* are expected to remain the same as the 2008-09 actual. A new hotel is currently under construction in the northwest area of the Village and is expected to open late summer of 2009. Staff has projected other hotel revenue to continue decreasing and the addition of this new hotel should keep total revenue stable. Expenses in this fund are used for promoting the Village and tourism and include costs associated with the annual Libertyville Days festival. The fund balance is expected to decrease approximately \$15,000 to \$46,326 as of April 30, 2010.

Enterprise Funds

The 2009-10 *Water and Sewer Fund* Budget continues an aggressive capital improvement plan in the Water and Sewer Fund. More than \$3.5 million in water main, sanitary sewer and wastewater treatment improvements are planned. Based on this capital plan, the working capital in the Water and Sewer Fund/Northwest Water and Sewer Fund is expected to drop from \$2.7 million to \$1.4 million. The Village issued a bond in 2006 for many of these improvements and increased water and sewer rates in order to fund future improvements and maintain a healthy balance in this fund. Rates were again increased in January 2009 and will increase by 3% in May 2010 and 2011.

The Village Budget includes an expenditure of \$2,353,000 for the purchase of Lake Michigan water from the Central Lake County Joint Action Water Agency (CLCJAWA). For 2009-10, the Water/Sewer Enterprise Fund includes \$920,100 for improvements at the Wastewater Treatment Plant, \$450,000 in water system improvements, \$1,223,000 to complete a water/sewer main crossing beneath the Des Plaines River and \$1,095,900 in sanitary sewer improvements. The budget also includes an anticipated increase of \$90,000 assessed by Lake County for the portion of the Village served by the Lake County sanitary interceptor sewer. The Water and Sewer Committee and Staff are currently discussing options on how to pay for this assessment.

The approved budget for the *Libertyville Sports Complex (LSC)* for 2009-10 includes revenues of \$2,770,500 and expenditures of \$4,479,395 that will generate a \$1,708,895

deficit. Due to the ongoing deficits at the Complex, reductions have been made in staffing including the layoff of a full time recreation supervisor along with a reduction in hours for part time personnel. Operating expenses in the 2009-10 budget have been reduced and show a decrease of \$174,580 from the current year. The 2008-09 budget projected a \$1,511,555 deficit however; due to reductions in revenues, there is a year end deficit of \$1,890,510. The LSC is expected to generate an operating profit in 2009-10 of \$674,915 which is not sufficient to fund the annual debt service payments of \$2.39 million. The annual deficits have been funded by borrowing from the General Fund reserve which will need to be repaid at some point. As of April 30, 2009, the amount borrowed from the General Fund is estimated to be approximately \$7.7 million. The Budget does not include any anticipated reduction in debt service that may occur when the Family Entertainment Center and the Golf Learning Center properties are sold and the existing bonds are refinanced.

Acknowledgments

We would specifically like to thank Assistant Village Administrator Kelly Amidei for her assistance in analyzing and developing the budget document. Each Department Head is recognized for their efforts and creativity in reducing a significant General Fund deficit from \$940,757 to a \$35 surplus. Special thanks to Lina Colunga for assistance in formatting and assembling the budget document.

The Mayor, Village Board, residents and business owners can be proud of the high level and scope of services provided by the Village while maintaining one of the areas lowest tax rates.

Kevin J. Bowens
Village Administrator

Patricia A. Wesolowski
Director of Finance

VILLAGE OF LIBERTYVILLE
2009-10 BUDGET CALENDAR

October 21, 2008	Village Board meets to review status of goals and priorities from fiscal year 2008-09 and develop goals and priorities for 2009-2010
November 11, 2008	Committee of the Whole discusses update of the Five-Year Financial Plan, 2008 Tax Levy and 2009-10 Village Budget
November 25, 2008	Village Board conducts hearing to discuss 2008 Tax Levy
December 3, 2008	Distribute budget instructions and worksheets to Department Heads
December 9, 2008	Adopt 2008 Tax Levy
January 2, 2009	Budget requests due to Village Administrator and Finance Director
January 9, 2009	Breakfast meeting with Village Board and Staff to discuss Village Board goals
February 10, 2009	Distribute proposed Budget to Village Board
February 28, 2009 (Sat.)	Budget meeting with Board to review department requests 8:00 a.m.
March 3, 2009	Budget meeting with Board (Continued) 7:00 p.m.
March 7, 2009 (Sat.)	Final budget meeting with Board (if necessary) 8:00 a.m.
April 14, 2009	Conduct Public Hearing on 2009-2010 Village Budget
April 28, 2009	Adopt 2009-2010 Village Budget

VILLAGE OF LIBERTYVILLE

BUDGET PROCESS & FINANCIAL POLICIES

Budget Process

The budget process for the Village of Libertyville involves the citizens, Mayor and Village Board, Village Administrator, Department Heads, and many others throughout the Village. Although much of the time and effort in preparing the budget takes place during the months of December and January, the implementation, monitoring and review of the Village's budget is a year round process.

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

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

In late February, 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 and the public is invited to comment on any item contained in the draft budget. The final draft of the budget is then prepared which contains any changes based on the public hearing and the final budget is adopted by the Village Board at the first meeting 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 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, recent changes in governmental financial reporting for state and local governments now classify individual funds as either "Major" or "Nonmajor." The impact of this distinction is that the financial activity of nonmajor funds is reported in certain instances in the audited financial statements in a consolidated format while major funds are reported separately. Generally, the General Fund, Capital Projects Fund, Tax Increment Financing Fund, Debt Service Fund, Water and Sewer Fund and the Sports Complex Funds are considered "Major" Funds. The following fund types are used in the Village of Libertyville.

GOVERNMENTAL FUND TYPE

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

General Fund

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

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

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

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

Emergency Telephone System Board E911 - This fund was created to account for the E911 surcharge collected by the Village from landline and wireless telephone carriers operating within the Village. Expenditures from this fund are limited to the operation and maintenance of the emergency 911 system.

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

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

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

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

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

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

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

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

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

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

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

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

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

PROPRIETARY FUNDS

These funds are used to account for a government's business-type activity. They are accounted for on the accrual basis of accounting. Revenues and expenses are recognized when they occur, regardless of the related cash flows. Budgets are prepared on the accrual basis except for the following items; depreciation, amortization, or accrued vacation pay are not budgeted; capital assets and principal payments on bonds are budgeted as expenditures.

Enterprise Funds

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

Northwest Water & Sewer – This fund accounts for the revenues and expenditures associated with providing water and sewer in the Northwest area of the Village.

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

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

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

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

FIDUCIARY FUNDS

Pension Trust Fund

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

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

Basis of Accounting and Basis of Budgeting

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

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

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

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

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

VILLAGE OF LIBERTYVILLE FINANCIAL MANAGEMENT POLICIES

The Village of Libertyville Financial Policies, listed below, provide the basic framework for the fiscal management of the Village. These policies provide guidelines for evaluating both current activities and proposals for future programs. Most of the policies represent long-standing principles, traditions and practices, which have guided the Village in the past and have helped maintain the Village's financial stability. The Village's financial strength is exemplified by Moody's Investors Service bond rating which was recently upgraded from Aa2 to Aa1.

Revenue Policy

- The Village will attempt to maintain a diversified and stable revenue system.
- The Village will establish user charges and fees directly related to the cost of providing the service.
- The Village will review fees/charges annually.
- One-time revenues will be used only for one-time expenditures.
- All revenue forecasts shall be conservative.

Cash Management

- The Village will deposit all funds on the same day the funds are received.
- Investing Village funds will be in accordance with the Village's written investment policy (on file at the Village Hall), which emphasizes preservation of principal.

Debt Policies

- The Village will not issue notes/bonds to finance operating deficits.
- The Village will publish and distribute an official statement for each bond issue.
- The Village will levy a tax sufficient to retire general obligation debt. Taxes will be abated for general obligation debt where an alternate revenue source is pledged.
- The Village will maintain debt retirement reserves as established in bond ordinance covenants.
- The Village will maintain existing balances in its Enterprise Fund by maintaining its pledged revenue bond coverage requirements.
- Capital projects financed through bond proceeds shall be financed for a period not to exceed the useful life of the project.

Reserve Policies

- The Village will assess its unreserved fund balance in all funds on an annual basis based on current and anticipated needs.
- The Village will maintain an unreserved General Fund Balance equal to six months of operating expenses.

Operating Budget Policies

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

Accounting Policies

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

The Village will comply with all financial reporting requirements including all annual reports to be filed with the State and all annual debt disclosures filed with the respective agencies.

VILLAGE OF LIBERTYVILLE 2009-2010 BUDGET HIGHLIGHTS

OVERALL BUDGET

- Estimated revenues for all funds (\$41.3 million) a decrease of \$1,600,835 or 3.73% compared to 2008-2009.
- Incorporates revenue from 2008 Tax Levy of \$5.7 million and estimated Sales Tax revenues of \$6 million.
- Expenditures for all funds estimated to be \$50 million, a decrease of 8.9% compared to 2008-09 budget.
- Overall budget is has expenditures (\$50 million) exceeding revenues (\$41.3 million). The budget is balanced since unreserved fund balance will be used to cover the difference. Most of this is due to the \$5.9 million included for parking improvements in the downtown area and \$3.6 million in water and sewer capital projects which were funded with a bond issued in 2006.
- Overall operating expenses decreased 2.9% compared to the 2008-09 budget.

PERSONNEL/SALARY EXPENDITURES

- Total Salary Expenditures have decreased .12% over the 2008-09 budget, and include:
 - o A 3.50% market adjustment in salary ranges.
 - o Funding for police & fire union step increases per previously approved union contracts. All non-union merit increases have been eliminated for this fiscal year.
- Employee benefit expenditures increased 3.1% above 2008-09 budget.
- A full time position recreation supervisor position was eliminated and seven additional positions that are currently vacant will not be filled.

CAPITAL EXPENDITURES

- Capital Expenditures of over \$11.6 million.
 - o \$918,500 in road resurfacing/reconstruction projects.
 - o \$2,818,000 in watermain and sanitary sewer replacements.
 - o \$920,100 for improvements at the Wastewater Treatment Plant.
 - o \$132,000 in Park and Playground improvements.
 - o Includes \$450,840 for vehicle lease payments.
 - o \$5,945,725 for the completion of a parking structure in the downtown area.
 - o \$85,400 in improvements to Village buildings

GENERAL FUND

- Revenues are estimated to increase 2.9% or \$623,585 and include the following:
 - o Property tax is projected to increase 6.2% due to an increase in the equalized assessed valuation along with a 4.1% consumer price index increase allowed by the tax cap.
 - o A 2.2% (\$42,000) decrease in State Income Tax revenues due to the current recession and high unemployment within the State.
 - o License and permit revenue down 4239,800 (15.7%) due to less construction activity due to the economy.
 - o A 2.7% (\$165,200) decrease in Sales Tax revenue.
 - o An increase of \$840,250 in Fines and Forfeitures due to the addition of an automated traffic enforcement program scheduled to be operational in September 2009.
- Expenditures are up 2.9% or \$624,425, mainly due to pension costs and the \$377,165 budgeted for costs associated with the automated traffic enforcement program.
- The General Fund is balanced with current year revenues exceeding expenditures by \$35.

WATER AND SEWER FUND

- Includes \$2,353,000 for the purchase of Lake Michigan Water from the Central Lake County Joint Action Water Agency (CLCJAWA). This includes the proposed wholesale water rate increase.
- Includes almost \$3.8 million in water and sewer capital projects which is expected to reduce the Water and Sewer Fund balance to \$1.5 million. A \$3 million dollar bond was issued in 2006 to fund these capital improvements and to preserve the fund balance for future system enhancements.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 BUDGETED REVENUES SUMMARY

FUND	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 APPROVED
GENERAL FUND	21,671,464	21,059,712	21,366,365	20,814,915	21,989,950
SPECIAL REVENUE FUNDS					
MOTOR FUEL TAX FUND	628,281	623,253	640,000	557,800	558,000
EMERGENCY TELEPHONE SYSTEM	305,642	336,239	325,000	323,650	315,600
COMMUTER PARKING FUND	349,722	363,191	353,000	375,170	372,000
FOREIGN FIRE INSURANCE TAX FUND	32,930	29,718	29,200	32,640	30,050
TIMBER CREEK SPECIAL SERVICE AREA	21,238	23,444	24,300	24,370	23,850
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	28,745	24,238	21,850	21,780	21,460
HOTEL/MOTEL TAX FUND	264,573	230,113	271,300	218,795	218,575
TOTAL SPECIAL REVENUE	1,631,131	1,630,196	1,664,650	1,554,205	1,539,535
ENTERPRISE FUND					
WATER & SEWER	6,854,161	6,626,908	6,650,355	6,405,180	6,496,980
NORTHWEST WATER & SEWER	331,380	0	0	0	0
LIBERTYVILLE SPORTS COMPLEX	3,075,067	3,213,661	3,139,985	2,666,555	2,770,500
TOTAL ENTERPRISE	10,260,608	9,840,569	9,790,340	9,071,735	9,267,480
CAPITAL PROJECT FUNDS					
CAPITAL IMPROVEMENT	910,308	936,011	667,300	692,900	676,600
TAX INCREMENT FINANCING	3,909,658	2,252,811	2,200,000	2,140,700	2,361,000
IMPACT FEE FUND	0	255,819	300	500	0
PARK IMPROVEMENT FUND	470,036	321,539	376,200	231,450	195,100
PUBLIC BUILDINGS IMPROVEMENT FUND	283,629	57,215	56,800	55,350	55,000
TOTAL CAPITAL PROJECT	5,573,631	3,823,395	3,300,600	3,120,900	3,287,700
DEBT SERVICE FUND					
GENERAL BOND & INTEREST	234,837	228,326	242,425	1,950,310	225,980
SALES TAX BOND FUND	1,242,621	1,234,800	1,247,735	1,245,235	78,615
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	0	0	0	0	0
TOTAL DEBT SERVICE	1,477,458	1,463,126	1,490,160	3,195,545	304,595
PENSION FUNDS					
POLICE PENSION FUND	2,719,707	1,675,749	1,990,000	(1,178,020)	1,773,000
FIREFIGHTER PENSION FUND	2,176,129	1,438,538	1,546,000	(1,710,300)	1,262,000
TOTAL PENSION FUNDS	4,895,836	3,114,287	3,536,000	(2,888,320)	3,035,000
INTERNAL SERVICE FUNDS					
FLEET SERVICES & REPLACEMENT FUND	1,386,931	1,503,783	1,366,115	1,501,870	1,464,635
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	366,856	392,690	380,700	399,550	405,200
TOTAL INTERNAL SERVICE FUNDS	1,753,787	1,896,473	1,746,815	1,901,420	1,869,835
TOTAL REVENUES ALL FUNDS	47,263,914	42,827,759	42,894,930	36,770,400	41,294,095

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 BUDGET EXPENSE SUMMARY BY FUND

FUND	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 APPROVED
GENERAL FUND	20,402,103	21,133,042	21,365,490	21,347,060	21,989,915
SPECIAL REVENUE FUNDS					
MOTOR FUEL TAX FUND	339,513	606,718	690,000	800,670	525,100
EMERGENCY TELEPHONE SYSTEM	279,535	320,073	359,735	371,535	313,375
COMMUTER PARKING FUND	165,605	274,854	237,990	306,350	269,940
FOREIGN FIRE INSURANCE TAX FUND	32,444	23,158	35,000	25,000	30,000
TIMBER CREEK SPECIAL SERVICE AREA	15,713	16,258	23,810	14,000	21,810
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	11,143	14,400	21,410	16,385	22,250
HOTEL/MOTEL TAX FUND	250,495	259,317	270,810	237,070	214,850
TOTAL SPECIAL REVENUE	1,094,448	1,514,778	1,638,755	1,771,010	1,397,325
ENTERPRISE FUND					
WATER & SEWER	7,196,288	7,025,912	9,865,830	7,088,115	10,199,310
NORTHWEST WATER & SEWER	340,321	90,000	535,360	122,360	530,600
LIBERTYVILLE SPORTS COMPLEX	3,894,054	4,586,057	4,651,540	4,557,065	4,479,395
TOTAL ENTERPRISE	11,430,663	11,701,969	15,052,730	11,767,540	15,209,305
CAPITAL PROJECT FUNDS					
CAPITAL IMPROVEMENT	302,851	618,818	1,028,000	841,160	521,900
TAX INCREMENT FINANCING	1,157,966	914,623	9,607,180	4,517,595	5,950,225
IMPACT FEE FUND	0	0	0	0	256,000
PARK IMPROVEMENT FUND	113,117	278,302	296,265	376,875	210,115
PUBLIC BUILDINGS IMPROVEMENT FUND	88,859	279,719	227,000	162,550	85,400
TOTAL CAPITAL PROJECT	1,662,793	2,091,462	11,158,445	5,898,180	7,023,640
DEBT SERVICE FUND					
GENERAL BOND & INTEREST	220,213	217,850	240,325	1,943,145	209,855
SALES TAX BOND FUND	1,240,718	1,232,810	1,246,235	1,246,235	78,715
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	0	0	0	0	0
TOTAL DEBT SERVICE	1,460,931	1,450,660	1,486,560	3,189,380	288,570
PENSION FUNDS					
POLICE PENSION FUND	1,085,957	1,276,789	1,313,000	1,910,360	1,354,085
FIREFIGHTER PENSION FUND	672,784	798,778	895,350	938,550	977,150
TOTAL PENSION FUNDS	1,758,741	2,075,567	2,208,350	2,848,910	2,331,235
INTERNAL SERVICE FUNDS					
FLEET SERVICES & REPLACEMENT FUND	1,280,832	1,520,067	1,601,715	1,682,455	1,414,280
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	317,929	391,076	365,040	328,080	355,410
TOTAL INTERNAL SERVICE FUNDS	1,598,761	1,911,143	1,966,755	2,010,535	1,769,690
TOTAL EXPENSES ALL FUNDS	39,408,440	41,878,621	54,877,085	48,832,615	50,009,680

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 FUND BALANCE SUMMARY

FUND	Balance 04/30/07	Balance 04/30/08	Projected Balance 04/30/09	Revenues 2009-10	Expenditures 2009-10	Projected Fund Balance 04/30/10
GENERAL FUND	10,775,442	10,702,112	10,169,967	21,989,950	21,989,915	10,170,002
SPECIAL REVENUE FUNDS						
MOTOR FUEL TAX FUND	789,930	806,465	563,595	558,000	525,100	596,495
EMERGENCY TELEPHONE SYSTEM	264,016	280,182	232,297	315,600	313,375	234,522
COMMUTER PARKING FUND	910,746	999,083	1,067,903	372,000	269,940	1,169,963
FOREIGN FIRE INSURANCE TAX	33,969	40,529	48,169	30,050	30,000	48,219
TIMBER CREEK SPECIAL SERVICE AREA	10,134	17,320	27,690	23,850	21,810	29,730
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	18,736	28,574	33,969	21,460	22,250	33,179
HOTEL/MOTEL TAX FUND	90,080	60,876	42,601	218,575	214,850	46,326
TOTAL SPECIAL REVENUE	2,117,611	2,233,029	2,016,224	1,539,535	1,397,325	2,158,434
ENTERPRISE FUNDS						
WATER/SEWER	7,329,910	6,930,906	6,247,971	6,496,980	10,199,310	2,545,641
NORTHWEST WATER & SEWER	-393,660	-483,660	-606,020	0	530,600	-1,136,620
LIBERTYVILLE SPORTS COMPLEX	-4,500,237	-5,872,633	-7,763,143	2,770,500	4,479,395	-9,472,038
TOTAL ENTERPRISE	2,436,013	574,613	-2,121,192	9,267,480	15,209,305	-8,063,017
CAPITAL PROJECTS FUNDS						
CAPITAL IMPROVEMENT	703,244	1,020,437	872,177	676,600	521,900	1,026,877
TAX INCREMENT FINANCING	4,650,577	5,988,765	3,611,870	2,361,000	5,950,225	22,645
PARK IMPROVEMENT FUND	555,762	598,999	453,574	195,100	210,115	438,559
PUBLIC BUILDINGS IMPROVEMENT FUND	384,537	162,033	54,833	55,000	85,400	24,433
TOTAL CAPITAL PROJECTS	6,294,120	8,026,053	5,248,773	3,287,700	7,023,640	1,512,833
DEBT SERVICE FUND						
GENERAL BOND & INTEREST	409,252	419,728	426,893	225,980	209,855	443,018
SALES TAX BOND FUND	552,329	554,319	553,319	78,615	78,715	553,219
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	0	0	0	0	0	0
TOTAL DEBT SERVICE	961,581	974,047	980,212	304,595	288,570	996,237
PENSION FUNDS						
POLICE PENSION FUND	18,319,178	18,718,138	15,629,758	1,773,000	1,354,085	16,048,673
FIREFIGHTER PENSION FUND	15,649,950	16,289,710	13,640,860	1,262,000	977,150	13,925,710
TOTAL PENSION FUNDS	33,969,128	35,007,848	29,270,618	3,035,000	2,331,235	29,974,383
INTERNAL SERVICE FUNDS						
FLEET SERVICES & REPLACEMENT FUND	832,155	815,871	635,286	1,464,635	1,414,280	685,641
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	121,896	123,510	194,980	405,200	355,410	244,770
TOTAL INTERNAL SERVICE FUNDS	954,051	939,381	830,266	1,869,835	1,769,690	930,411
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TOTAL BALANCE ALL FUNDS	57,507,945	58,457,083	46,394,868	41,294,095	50,009,680	37,679,283

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
2009-10 EXPENDITURES BY FUND

FUND	SALARIES	BENEFITS	OPERATING	TRANSFERS	CAPITAL	TOTAL
GENERAL						
LEGISLATIVE BOARDS	45,600	5,940	52,565	-	-	104,105
ADMINISTRATION	660,590	235,650	360,850	-	-	1,257,090
LEGAL	-	-	289,500	-	-	289,500
PUBLIC BUILDINGS	57,030	25,680	98,290	25,000	-	206,000
COMMUNITY ORGANIZATIONS	-	-	196,200	-	-	196,200
COMMUNITY DEVELOPMENT	920,555	331,885	148,975	-	-	1,401,415
CENTRAL BUSINESS DIST PARKING	-	-	18,000	-	-	18,000
PUBLIC WORKS	822,630	377,075	1,017,625	5,000	15,710	2,238,040
POLICE	4,398,950	1,881,305	1,175,815	5,000	-	7,461,070
FIRE	3,152,830	1,326,210	1,489,455	15,000	-	5,983,495
EMERGENCY MANAGEMENT	-	-	5,350	-	-	5,350
PARKS & RECREATION	1,425,675	441,685	957,290	5,000	-	2,829,650
TOTAL GENERAL FUND	11,483,860	4,625,430	5,809,915	55,000	15,710	21,989,915
SPECIAL REVENUE						
MOTOR FUEL TAX	-	-	45,100	-	480,000	525,100
EMERGENCY TELEPHONE SYSTEM	79,250	20,740	155,385	-	58,000	313,375
COMMUTER PARKING	87,510	33,145	144,285	-	5,000	269,940
FOREIGN FIRE INSURANCE TAX	-	-	-	-	30,000	30,000
TIMBER CREEK SPECIAL SERVICE AREA	-	-	21,810	-	-	21,810
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	-	-	22,250	-	-	22,250
HOTEL/MOTEL TAX FUND	30,000	-	184,850	-	-	214,850
TOTAL SPECIAL REVENUE	196,760	53,885	573,680	-	573,000	1,397,325
ENTERPRISE						
WATER	868,925	211,210	2,762,140	-	12,500	3,854,775
SEWER	474,410	136,210	298,940	35,000	7,505	952,065
WASTE WATER TREATMENT	413,710	148,275	681,495	20,000	-	1,263,480
DEBT SERVICE	-	-	764,090	-	-	764,090
CAPITAL IMPROVEMENTS	-	-	-	-	3,364,900	3,364,900
NORTHWEST WATER & SEWER	-	-	-	90,000	440,600	530,600
LIBERTYVILLE SPORTS COMPLEX	1,031,605	243,385	3,204,405	-	-	4,479,395
TOTAL ENTERPRISE FUNDS	2,788,650	739,080	7,711,070	145,000	3,825,505	15,209,305
CAPITAL PROJECT						
CAPITAL IMPROVEMENT FUND	-	-	-	-	521,900	521,900
TAX INCREMENT FINANCING	-	-	-	-	5,950,225	5,950,225
IMPACT FEE FUND	-	-	-	256,000	-	256,000
PARK IMPROVEMENT FUND	-	-	-	78,115	132,000	210,115
PUBLIC BUILDINGS IMPROVEMENT FUND	-	-	-	-	85,400	85,400
TOTAL CAPITAL PROJECT	-	-	-	334,115	6,689,525	7,023,640
DEBT SERVICE						
GENERAL BOND AND INTEREST	-	-	209,855	-	-	209,855
SALES TAX BOND FUND	-	-	78,715	-	-	78,715
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	288,570	-	-	288,570
PENSION FUNDS						
POLICE PENSION FUND	-	-	1,354,085	-	-	1,354,085
FIREFIGHTERS PENSION FUND	-	-	977,150	-	-	977,150
TOTAL PENSION FUNDS	-	-	2,331,235	-	-	2,331,235
INTERNAL SERVICE FUNDS						
FLEET SERVICES & REPLACEMENT FUND	315,115	126,380	474,370	4,575	493,840	1,414,280
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	109,720	19,465	170,525	-	55,700	355,410
TOTAL INTERNAL SERVICE FUNDS	424,835	145,845	644,895	4,575	549,540	1,769,690
TOTAL ALL FUNDS	14,894,105	5,564,240	17,359,365	538,690	11,653,280	50,009,680

VILLAGE OF LIBERTYVILLE
SELECTED REVENUES

	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Estimate 2008-09	Budget 2009-10
Sales Tax	\$7,444,480	\$7,264,674	\$7,018,214	\$7,011,500	\$6,305,500	\$6,034,800
Property Tax	\$4,701,119	\$4,886,307	\$5,127,773	\$5,357,125	\$5,409,920	\$5,662,280
Interest & FMV Change	\$3,555,490	\$4,087,095	\$2,254,294	\$2,198,150	(\$4,410,210)	\$1,034,215
Income Tax	\$1,584,940	\$1,748,207	\$1,909,785	\$1,922,000	\$1,968,400	\$1,880,000
Building Permits/Fees	\$846,500	\$1,325,400	\$1,027,783	\$1,355,800	\$1,310,000	\$1,153,000
Vehicle Licenses	\$351,944	\$400,404	\$409,777	\$400,000	\$409,000	\$400,000
Fines	\$241,106	\$186,834	\$232,859	\$336,750	\$311,400	\$1,177,000
IL Use Tax	\$256,455	\$279,389	\$281,223	\$275,000	\$290,000	\$306,000
Motor Fuel Tax	\$609,339	\$601,837	\$589,699	\$610,000	\$550,000	\$555,000
Foreign Fire Tax	\$31,772	\$32,484	\$29,453	\$29,000	\$32,560	\$30,000
Replacement Tax	\$101,350	\$99,571	\$123,808	\$100,000	\$100,000	\$92,000
Leased Car Tax	\$55,786	\$57,161	\$67,297	\$48,000	\$75,000	\$70,000
Business Licenses	\$68,690	\$87,842	\$74,456	\$77,000	\$87,800	\$75,000
Fire Protection Dist	\$2,110,651	\$2,105,192	\$2,178,824	\$2,233,290	\$2,234,800	\$2,326,600
Birth & Death Cert	\$118,679	\$128,716	\$134,423	\$150,000	\$145,000	\$150,000
Zoning Fees	\$60,761	\$36,832	\$60,382	\$45,000	\$49,900	\$30,000
Engineering Fees	\$73,816	\$152,307	\$50,288	\$60,000	\$135,000	\$50,000
Recreation Fees	\$797,102	\$789,242	\$784,716	\$802,500	\$811,800	\$824,500
Riverside Golf Fees	\$101,031	\$88,822	\$70,343	\$94,000	\$60,800	\$61,800
Swimming Fees	\$438,957	\$436,245	\$452,981	\$433,000	\$436,000	\$451,750
Sports Complex Revenues	\$3,223,884	\$3,075,067	\$3,143,661	\$3,079,985	\$2,606,555	\$2,770,500
Alarm Fees	\$244,652	\$240,613	\$218,495	\$240,000	\$240,000	\$240,000
Street/Signal Maint Fees	\$37,273	\$110,768	\$64,393	\$64,400	\$67,630	\$67,500
Legal Fee Reimbursement	\$77,877	\$12,308	\$12,935	\$12,000	\$32,000	\$12,000
Parking Fees	\$309,748	\$324,718	\$342,252	\$332,000	\$355,170	\$368,000
CATV Fees	\$210,403	\$232,650	\$257,475	\$250,000	\$258,000	\$260,000
Infrastructure Maint Fees	\$456,287	\$896,927	\$939,745	\$898,000	\$959,000	\$955,000
Charges For Services	\$128,774	\$124,250	\$178,426	\$131,500	\$138,000	\$125,000
Water Sales	\$4,281,269	\$3,935,662	\$3,888,951	\$4,015,500	\$4,039,700	\$4,117,000
Sewer Charges	\$2,290,799	\$2,221,981	\$2,154,126	\$2,223,000	\$1,989,000	\$2,089,000
Water/Sewer Connect Fee	\$303,656	\$279,905	\$207,458	\$129,875	\$113,000	\$84,000
NW Water Fees	\$0	\$14,811	\$0	\$0	\$0	\$0
NW Sewer Fees	\$0	\$316,569	\$0	\$0	\$0	\$0
Ambulance Fees	\$187,805	\$387,669	\$533,080	\$500,000	\$475,000	\$475,000
Fire Bureau Fees	\$75,835	\$165,561	\$59,214	\$50,000	\$30,000	\$30,000
Park Impact Fees	\$459,533	\$452,396	\$297,916	\$359,000	\$221,950	\$187,600
Parking Impact Fees	\$0	\$0	\$255,000	\$0	\$0	\$0
TIF Receipts	\$1,703,314	\$1,957,502	\$2,029,714	\$2,050,000	\$2,060,700	\$2,100,000
Grants	\$36,941	\$346,029	\$20,045	\$10,000	\$111,000	\$10,000
9-1-1 Telephone Surcharge	\$295,993	\$302,953	\$334,911	\$324,000	\$323,000	\$315,000
Employee Pension Contrib	\$505,483	\$552,867	\$538,632	\$550,000	\$558,830	\$565,000
Employer Pension Contrib	\$1,258,344	\$1,348,147	\$1,449,748	\$1,486,000	\$1,500,350	\$1,690,000
IRMA Insurance Surplus	\$178,292	\$446,488	\$138,674	\$100,000	\$0	\$0
Transfers	\$577,850	\$1,046,085	\$569,305	\$576,735	\$576,735	\$479,115
Internal Service Fund User	\$1,484,915	\$1,381,635	\$1,503,055	\$1,415,115	\$1,447,970	\$1,501,635
Bond Proceeds	\$0	\$0	\$0	\$0	\$1,710,000	\$0
Special Service Area Taxes	\$62,552	\$81,074	\$71,972	\$71,380	\$71,480	\$70,700
Hotel/Motel Tax	\$240,690	\$242,040	\$226,591	\$250,000	\$200,000	\$200,000
Miscellaneous	\$410,190	\$1,972,678	\$513,607	\$238,325	\$372,660	\$218,100
TOTALS	\$42,592,327	\$47,263,914	\$42,827,759	\$42,894,930	\$36,770,400	\$41,294,095

**VILLAGE OF LIBERTYVILLE
2009-2010
MAJOR REVENUE SOURCES**

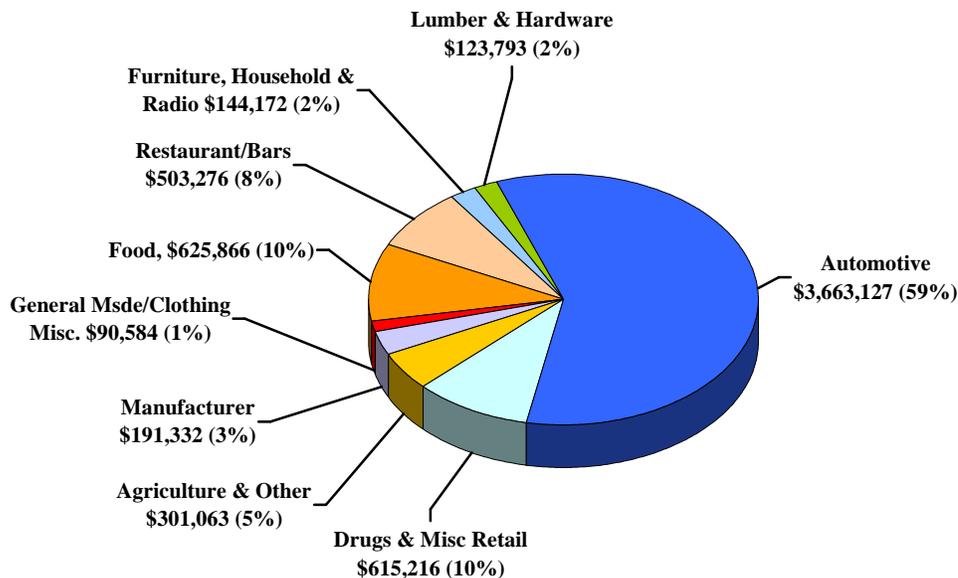
1. Sales Tax
2. Property Tax
3. Sports Complex Revenue
4. Water Sales
5. Interest Income
6. Fire Protection District
7. Sewer Charges
8. State Income Tax
9. TIF (Tax Increment Financing) Receipts

1. Sales Tax

2009-10 Budget \$6,034,800

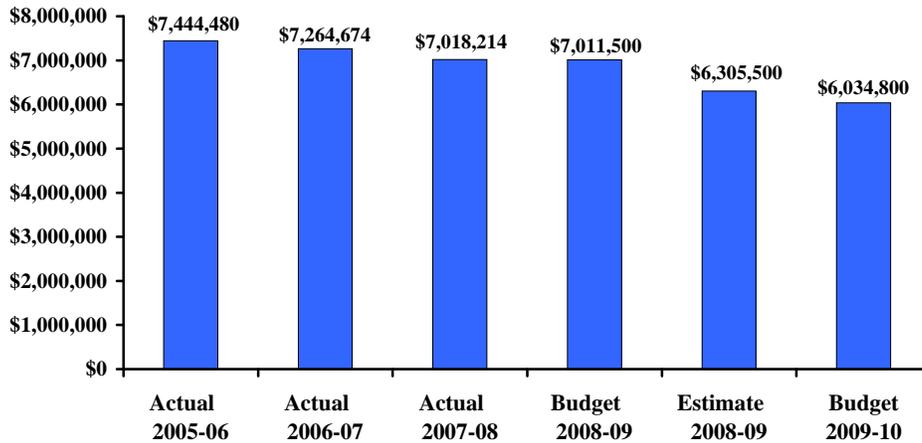
Sales tax is a major revenue source for the Village of Libertyville and for the 2009-10 fiscal year accounts for 14.6% of total revenues.

The State of Illinois collects and distributes to the Village 1% of the 7% Retailers Occupation Tax imposed on the sale of tangible personal property. The State tracks this information on a calendar year basis. A chart showing the sales tax by category for calendar year 2008 is shown below.



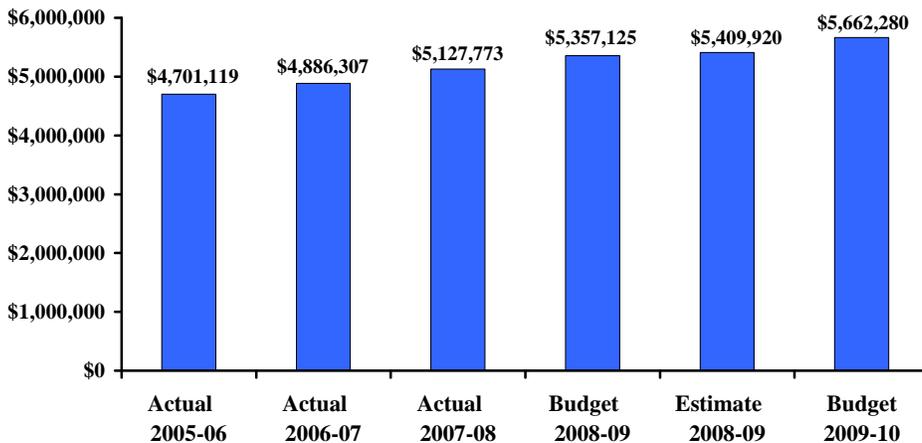
There are no restrictions on the use of this revenue. This revenue source is directly related to the economy and the economic development activity within the Village of Libertyville. Economic conditions beginning in 2001 caused a decrease in this revenue category especially in the area of vehicle sales which at one time accounted for 70% of total sales tax receipts. For 2009-10, all Sales Tax revenue is accounted for in the General Fund. Prior to this, a portion of sales tax

revenue was deposited in the Sales Tax Bond Fund to pay the annual debt service on several bond issues. These bond issues matured during the 2008-09 fiscal year. Due to the slowdown in the automotive industry, the Village is projecting sales taxes to decrease from \$7,011,500 to \$6,034,800 for the 2009-10 fiscal year.



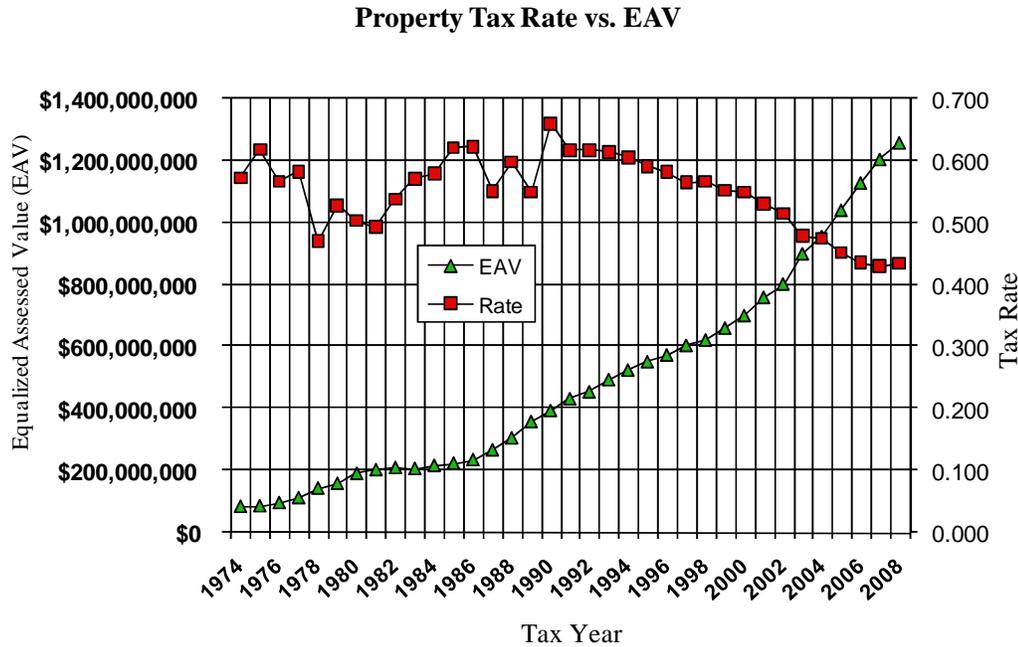
2. Property Tax Revenue **2009-10 Budget \$5,662,280**

Property taxes account for 13.7% of all revenues for the Village of Libertyville. Since the Village is not a home-rule municipality, property tax increases are limited by a property tax cap which is the lesser of 5% or the increase in the consumer price index for the previous year. For fiscal year 2009-2010, property tax revenue is projected to increase 5.7%. This is slightly more than the 4.1% CPI increase due to new construction activity within the Village that the Village is allowed to capture under the tax cap.



The Village is required to file a Tax Levy Ordinance by the last Tuesday in December of each year. The County Clerk of Lake County then determines the property tax rate which is imposed

upon all property located within the Village. This rate is imposed equally upon all taxable properties based on the equalized assessed valuation (EAV) of each property. The following chart shows the Village's EAV and tax rate history.



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

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

3. Sports Complex Revenue 009-10 Budget \$2,770,500

Revenues from the Libertyville Sports Complex account for 6.7% of total Village wide revenues. These revenues are accounted for in an Enterprise Fund since the intention is for the Sports Complex to generate sufficient revenues to support its operation. The complex was opened in August 2001 and includes an indoor sports complex, a golf learning center and a family entertainment center. Due to reduced revenues at the family entertainment center and golf learning center, the Village is currently in the process of selling the portion of property where these facilities are located in order to reduce the current level of bonded debt for the Complex.

4. Water Sales

2009-10 Budget \$4,117,000

Water revenues are based on the number of gallons used by homes and businesses located in the Village. Water rates are developed to recover the cost of purchasing water from the Central Lake County Joint Action Water Agency along with the costs of maintaining water lines within the Village limits. Water sales can fluctuate due to the amount of rain received during the summer season. For the 2009-10 budget a 2.5% increase is projected for water revenues. Water revenues are monitored to ensure that they are sufficient to cover operating expenses and to provide for future capital replacements. Water rates were last increased in January 2009 and are scheduled to increase 3% on May 1st of each year.

5. Fire Protection District

2009-10 Budget \$2,326,600

The Village provides fire and paramedic services to the Libertyville Fire Protection District (LFPD). In previous years, the contract with the district included a 5% increase per year. During the 2006-07 fiscal year, a new contract was signed and future increases are based on a formula that includes a component of the consumer price index. The district also agreed to allow the Village to bill district residents for ambulance calls. Based on this contract, revenues from the Fire Protection District will increase for the 2009-10 fiscal year by 4%.

6. Sewer Charges

2009-10 Budget \$2,089,000

Revenues for sewer charges are projected to decrease approximately 1% over the 2008-09 budget. Sewer charges are billed based on the amount of water used. The charges cover both sewer line maintenance and the treatment of sewage. A discount is provided in the summer months for single family homes due to the increased usage that does not enter the sanitary sewer system. Sewer rates were increased on January 1, 2009 and will increase by 3% each May.

7. State Income Tax

009-10 Budget \$1,880,000

The Village receives 1/10 of the net tax receipts collected by the State. The distribution of income tax is based upon population. All of this revenue is deposited into the Village's General Fund. The estimate for the 2009-10 budget is based on projections provided by the Illinois Municipal League. This revenue source is tied to the economy and as the economy expands and contracts, State Income Tax follows this trend.

8. TIF (Tax Increment Financing) Receipts

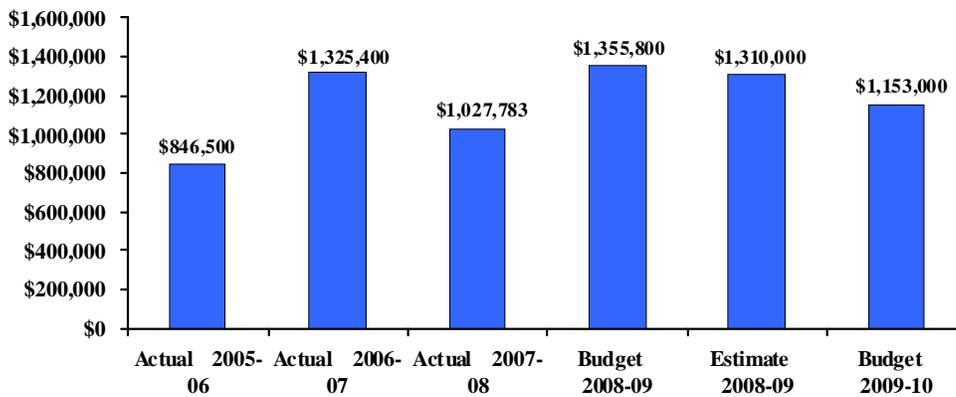
2009-10 Budget \$2,100,000

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

9. Building Permits & Fees Receipts

2009-10 Budget \$1,153,000

Revenues from Building Permits and Plan Review fees are projected to decrease since there is not much available land for residential construction. Any residential activity is for a tear down and rebuilt or remodeling to an existing home. The Commercial/Industrial sector has remaining land available for development; however, with the current downturn in the economy, this activity has declined. Condell Hospital has been granted approval by the State to expand their hospital campus and approximately \$900,000 in building permit revenue will be received between the 2008-09 and 2009-10 fiscal years. The following chart shows the history of building permit revenue.

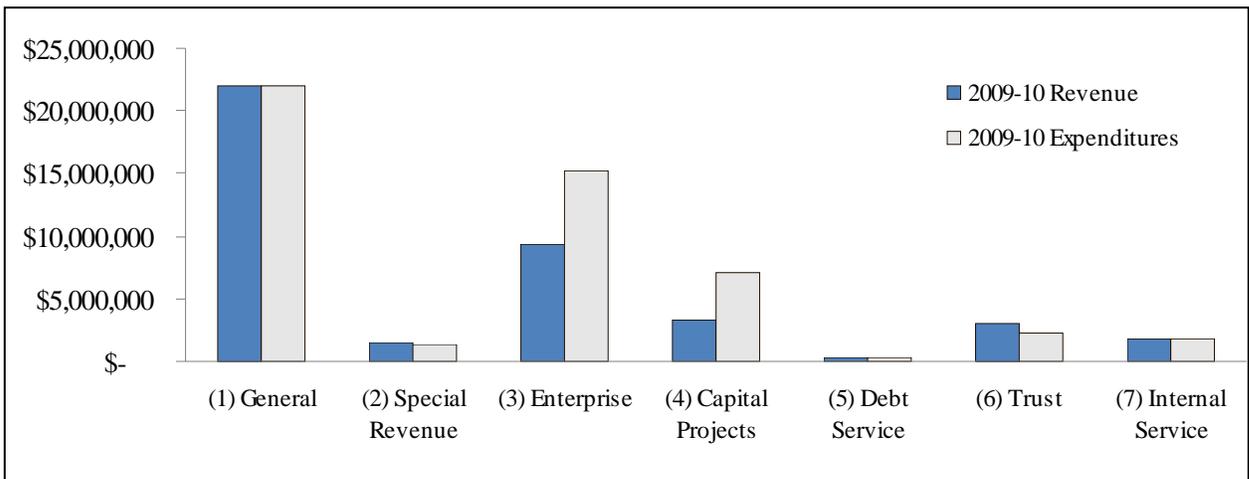


Budget Summary - All Funds

Fund	2009-10		2009-10	
	Revenue	% of Total	Expenditures	% of Total
GENERAL FUND (1)	\$ 21,989,950	53.25%	\$ 21,989,915	43.97%
MOTOR FUEL TAX FUND (2)	\$ 558,000	1.35%	\$ 525,100	1.05%
EMERGENCY TELEPHONE SYSTEM (2)	\$ 315,600	0.76%	\$ 313,375	0.63%
COMMUTER PARKING FUND (2)	\$ 372,000	0.90%	\$ 269,940	0.54%
FOREIGN FIRE INSURANCE TAX FUND (2)	\$ 30,050	0.07%	\$ 30,000	0.06%
TIMBER CREEK SPECIAL SERVICE AREA (2)	\$ 23,850	0.06%	\$ 21,810	0.04%
CONCORD AT INTERLAKEN SPECIAL SERVICE ARE	\$ 21,460	0.05%	\$ 22,250	0.04%
HOTEL/MOTEL TAX FUND (2)	\$ 218,575	0.53%	\$ 214,850	0.43%
WATER & SEWER (3)	\$ 6,496,980	15.73%	\$ 10,199,310	20.39%
NORTHWEST WATER & SEWER (3)	\$ -	0.00%	\$ 530,600	1.06%
LIBERTYVILLE SPORTS COMPLEX (3)	\$ 2,770,500	6.71%	\$ 4,479,395	8.96%
CAPITAL IMPROVEMENT (4)	\$ 676,600	1.64%	\$ 521,900	1.04%
TAX INCREMENT FINANCING (4)	\$ 2,361,000	5.72%	\$ 5,950,225	11.90%
IMPACT FEE FUND (4)	\$ -	0.00%	\$ 256,000	0.51%
PARK IMPROVEMENT FUND (4)	\$ 195,100	0.47%	\$ 210,115	0.42%
PUBLIC BUILDINGS IMPROVEMENT FUND (4)	\$ 55,000	0.13%	\$ 85,400	0.17%
GENERAL BOND & INTEREST (5)	\$ 225,980	0.55%	\$ 209,855	0.42%
SALES TAX BOND FUND (5)	\$ 78,615	0.19%	\$ 78,715	0.16%
POLICE PENSION FUND (6)	\$ 1,773,000	4.29%	\$ 1,354,085	2.71%
FIREFIGHTER PENSION FUND (6)	\$ 1,262,000	3.06%	\$ 977,150	1.95%
FLEET SERVICES & REPLACEMENT FUND (7)	\$ 1,464,635	3.55%	\$ 1,414,280	2.83%
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	\$ 405,200	0.98%	\$ 355,410	0.71%
Totals	\$ 41,294,095	100%	\$ 50,009,680	100.00%

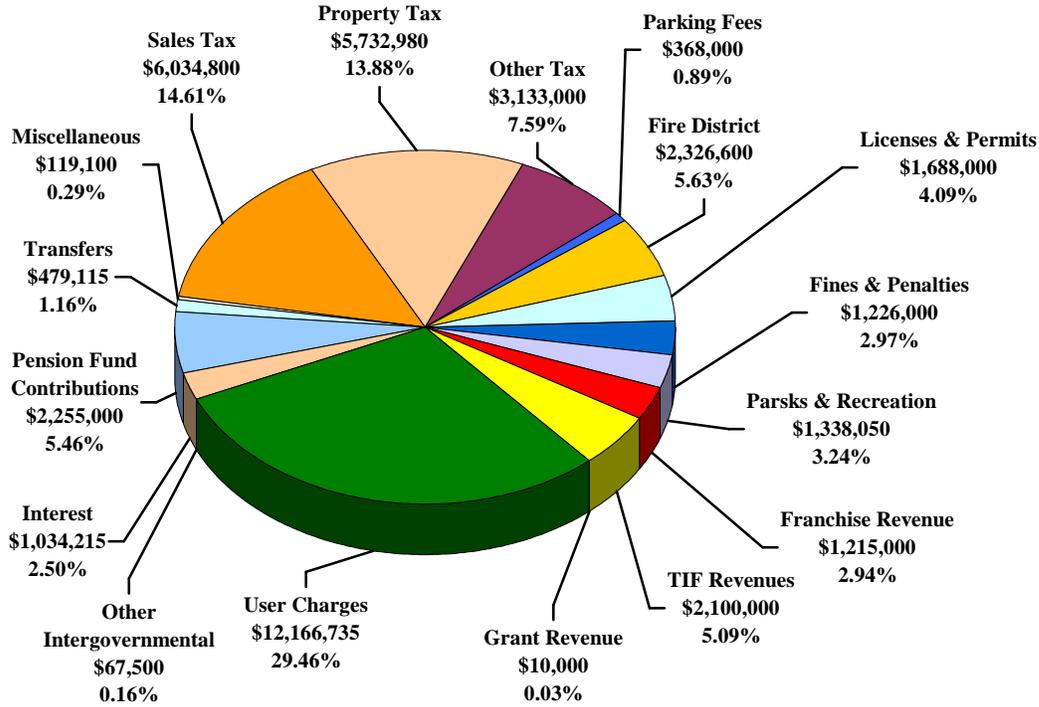
Budget Summary - Fund Types

Fund Type	2009-10		2009-10	
	Revenue	% of Total	Expenditures	% of Total
(1) General	\$ 21,989,950	53.25%	\$ 21,989,915	43.97%
(2) Special Revenue	\$ 1,539,535	3.73%	\$ 1,397,325	2.79%
(3) Enterprise	\$ 9,267,480	22.44%	\$ 15,209,305	30.41%
(4) Capital Projects	\$ 3,287,700	7.96%	\$ 7,023,640	14.04%
(5) Debt Service	\$ 304,595	0.74%	\$ 288,570	0.58%
(6) Trust	\$ 3,035,000	7.35%	\$ 2,331,235	4.66%
(7) Internal Service	\$ 1,869,835	4.53%	\$ 1,769,690	3.54%
Totals	\$ 41,294,095	100%	\$ 50,009,680	100%



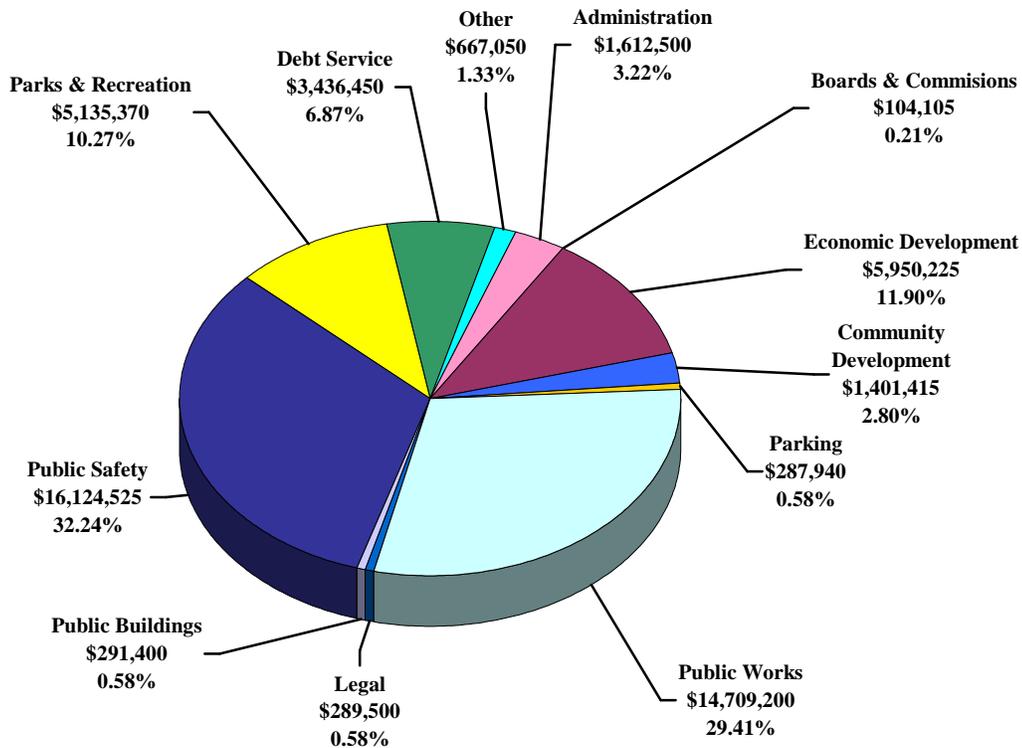
ALL FUNDS

2009-10 Projected Revenues



Revenues
\$41,294,095

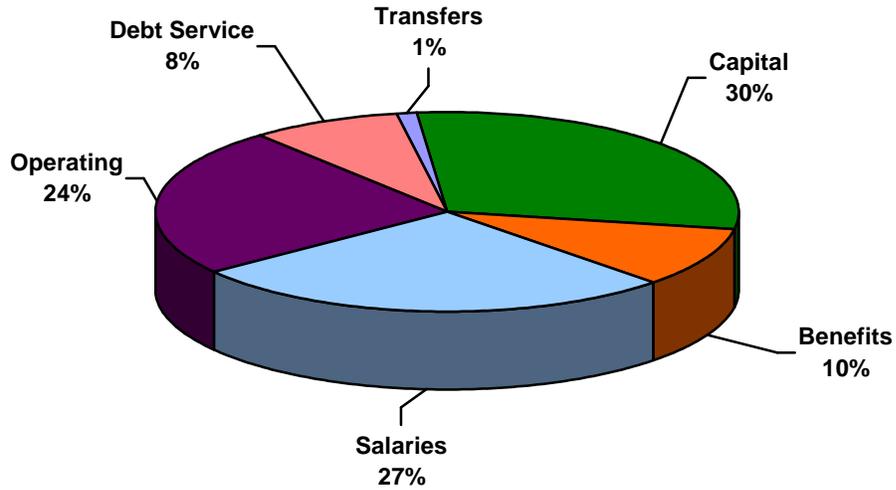
2009-10 Budgeted Expenditures



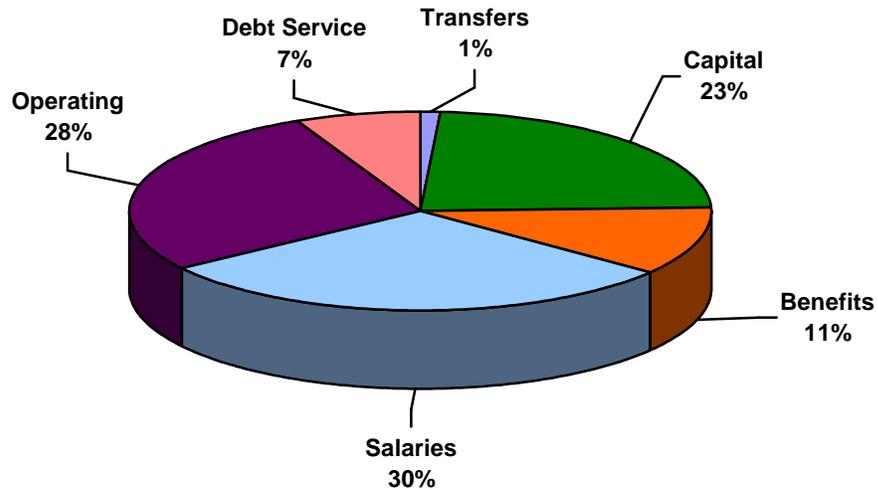
Revenues
\$50,009,680

Village of Libertyville – Expenditures by Type Two Year Comparison

2008-2009 Village Budget



2009-2010 Village Budget



Expenditure Type	2008-2009		2009-2010	
	Budget		Budget	
Salaries	\$14,912,455	27%	\$14,894,105	30%
Employee Benefits	\$5,395,160	11%	\$5,564,240	11%
Operating	\$13,223,770	24%	\$13,922,915	28%
Capital	\$16,061,805	29%	\$11,653,230	23%
Debt Service	4,646,760	8%	3,436,450	7%
Transfers	\$637,135	1%	\$538,690	1%
Totals	\$54,877,085	100%	\$50,009,680	100%

Village of Libertyville
 Summary of Revenues and Expenditures
 All Funds
 Fiscal Years Ending April 30, 2008-2010

	Governmental Funds			Enterprise Funds		
	Actual 2007-2008	Estimated 2008-2009	Budget 2009-2010	Actual 2007-2008	Estimated 2008-2009	Budget 2009-2010
Revenues						
Sales Tax	\$ 7,018,214	\$ 6,305,500	\$ 6,034,800	\$ -	\$ -	\$ -
Property Tax	\$ 5,175,109	\$ 5,455,920	\$ 5,707,500	\$ 24,636	\$ 25,480	\$ 25,480
Other Tax	\$ 3,227,856	\$ 3,215,960	\$ 3,133,000	\$ -	\$ -	\$ -
Parking Fees	\$ 342,252	\$ 355,170	\$ 368,000	\$ -	\$ -	\$ -
Fire District	\$ 2,178,824	\$ 2,234,800	\$ 2,326,600	\$ -	\$ -	\$ -
Other Intergovernmental	\$ 179,686	\$ 72,930	\$ 67,500	\$ -	\$ -	\$ -
Licenses & Permits	\$ 1,631,612	\$ 1,886,700	\$ 1,688,000	\$ -	\$ -	\$ -
Fines & Penalties	\$ 232,859	\$ 311,400	\$ 1,177,000	\$ 26,064	\$ 25,000	\$ 25,000
Park & Recreation	\$ 1,308,040	\$ 1,308,600	\$ 1,338,050	\$ -	\$ -	\$ -
Franchise Revenue	\$ 929,331	\$ 942,000	\$ 940,000	\$ -	\$ -	\$ -
TIF Revenues	\$ 2,029,714	\$ 2,060,700	\$ 2,100,000	\$ -	\$ -	\$ -
Grant Revenue	\$ 20,045	\$ 111,000	\$ 10,000	\$ -	\$ -	\$ -
User Charges	\$ 2,024,698	\$ 1,771,815	\$ 1,629,600	\$ 9,368,132	\$ 8,723,255	\$ 9,035,500
Interest	\$ 857,215	\$ 411,940	\$ 173,015	\$ 242,546	\$ 115,000	\$ 75,000
Bond Proceeds	\$ -	\$ 1,710,000	\$ -	\$ -	\$ -	\$ -
Pension Fund Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 479,305	\$ 486,735	\$ 389,115	\$ 90,000	\$ 90,000	\$ 90,000
Miscellaneous	\$ 341,669	\$ 44,395	\$ 39,600	\$ 89,191	\$ 93,000	\$ 16,500
Total Revenues	\$ 27,976,429	\$ 28,685,565	\$ 27,121,780	\$ 9,840,569	\$ 9,071,735	\$ 9,267,480
Expenditures:						
Administration	\$ 1,120,721	\$ 1,220,065	\$ 1,257,090	\$ -	\$ -	\$ -
Boards & Commissions	\$ 141,354	\$ 107,210	\$ 104,105	\$ -	\$ -	\$ -
Legal	\$ 414,928	\$ 411,160	\$ 289,500	\$ -	\$ -	\$ -
Public Buildings	\$ 504,454	\$ 370,055	\$ 291,400	\$ -	\$ -	\$ -
Economic Development	\$ 914,623	\$ 4,517,595	\$ 5,950,225	\$ -	\$ -	\$ -
Community Development	\$ 1,286,825	\$ 1,351,965	\$ 1,401,415	\$ -	\$ -	\$ -
Parking	\$ 297,799	\$ 320,350	\$ 287,940	\$ -	\$ -	\$ -
Public Works	\$ 3,575,505	\$ 3,880,300	\$ 3,329,100	\$ 6,420,375	\$ 6,431,835	\$ 9,965,820
Public Safety	\$ 12,782,445	\$ 13,147,025	\$ 13,793,290	\$ -	\$ -	\$ -
Parks & Recreation	\$ 3,260,876	\$ 3,261,735	\$ 3,039,765	\$ 2,533,361	\$ 2,175,710	\$ 2,095,605
Debt Service	\$ 1,450,660	\$ 3,189,380	\$ 288,570	\$ 2,748,233	\$ 3,159,995	\$ 3,147,880
Other	\$ 439,752	\$ 428,790	\$ 667,050	\$ -	\$ -	\$ -
Total Expenditures	\$ 26,189,942	\$ 32,205,630	\$ 30,699,450	\$ 11,701,969	\$ 11,767,540	\$ 15,209,305
Net increase (Decrease) in Fund Balance	\$ 1,786,487	\$ (3,520,065)	\$ (3,577,670)	\$ (1,861,400)	\$ (2,695,805)	\$ (5,941,825)
Fund Balance- May 1	\$ 20,148,754	\$ 21,935,241	\$ 18,415,176	\$ 2,436,013	\$ 574,613	\$ (2,121,192)
Fund Balance-April 30	\$ 21,935,241	\$ 18,415,176	\$ 14,837,506	\$ 574,613	\$ (2,121,192)	\$ (8,063,017)

Village of Libertyville
 Summary of Revenues and Expenditures
 All Funds
 Fiscal Years Ending April 30, 2008-2010

Internal Service Funds			Fiduciary Funds			Total All Funds		
Actual 2007-2008	Estimated 2008-2009	Budget 2009-2010	Actual 2007-2008	Estimated 2008-2009	Budget 2009-2010	Actual 2007-2008	Estimated 2008-2009	Budget 2009-2010
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,018,214	\$ 6,305,500	\$ 6,034,800
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,199,745	\$ 5,481,400	\$ 5,732,980
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,227,856	\$ 3,215,960	\$ 3,133,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 342,252	\$ 355,170	\$ 368,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,178,824	\$ 2,234,800	\$ 2,326,600
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,686	\$ 72,930	\$ 67,500
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,631,612	\$ 1,886,700	\$ 1,688,000
\$ 14,717	\$ 23,000	\$ 24,000	\$ -	\$ -	\$ -	\$ 273,640	\$ 359,400	\$ 1,226,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,308,040	\$ 1,308,600	\$ 1,338,050
\$ 267,889	\$ 275,000	\$ 275,000	\$ -	\$ -	\$ -	\$ 1,197,220	\$ 1,217,000	\$ 1,215,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,029,714	\$ 2,060,700	\$ 2,100,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,045	\$ 111,000	\$ 10,000
\$ 1,503,055	\$ 1,447,970	\$ 1,501,635	\$ -	\$ -	\$ -	\$ 12,895,885	\$ 11,943,040	\$ 12,166,735
\$ 28,625	\$ 10,350	\$ 6,200	\$ 1,125,907	\$ (4,947,500)	\$ 780,000	\$ 2,254,294	\$ (4,410,210)	\$ 1,034,215
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,710,000	\$ -
\$ -	\$ -	\$ -	\$ 1,988,380	\$ 2,059,180	\$ 2,255,000	\$ 1,988,380	\$ 2,059,180	\$ 2,255,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 569,305	\$ 576,735	\$ 479,115
\$ 82,187	\$ 145,100	\$ 63,000	\$ -	\$ -	\$ -	\$ 513,047	\$ 282,495	\$ 119,100
<u>\$ 1,896,473</u>	<u>\$ 1,901,420</u>	<u>\$ 1,869,835</u>	<u>\$ 3,114,287</u>	<u>\$ (2,888,320)</u>	<u>\$ 3,035,000</u>	<u>\$ 42,827,759</u>	<u>\$ 36,770,400</u>	<u>\$ 41,294,095</u>
\$ 391,076	\$ 328,080	\$ 355,410	\$ -	\$ -	\$ -	\$ 1,511,797	\$ 1,548,145	\$ 1,612,500
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,354	\$ 107,210	\$ 104,105
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 414,928	\$ 411,160	\$ 289,500
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 504,454	\$ 370,055	\$ 291,400
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 914,623	\$ 4,517,595	\$ 5,950,225
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,286,825	\$ 1,351,965	\$ 1,401,415
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297,799	\$ 320,350	\$ 287,940
\$ 1,520,067	\$ 1,682,455	\$ 1,414,280	\$ -	\$ -	\$ -	\$ 11,515,947	\$ 11,994,590	\$ 14,709,200
\$ -	\$ -	\$ -	\$ 2,075,567	\$ 2,848,910	\$ 2,331,235	\$ 14,858,012	\$ 15,995,935	\$ 16,124,525
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,794,237	\$ 5,437,445	\$ 5,135,370
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,198,893	\$ 6,349,375	\$ 3,436,450
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 439,752	\$ 428,790	\$ 667,050
<u>\$ 1,911,143</u>	<u>\$ 2,010,535</u>	<u>\$ 1,769,690</u>	<u>\$ 2,075,567</u>	<u>\$ 2,848,910</u>	<u>\$ 2,331,235</u>	<u>\$ 41,878,621</u>	<u>\$ 48,832,615</u>	<u>\$ 50,009,680</u>
\$ (14,670)	\$ (109,115)	\$ 100,145	\$ 1,038,720	\$ (5,737,230)	\$ 703,765	\$ 949,138	\$ (12,062,215)	\$ (8,715,585)
\$ 954,051	\$ 939,381	\$ 830,266	\$ 33,969,128	\$ 35,007,848	\$ 29,270,618	\$ 57,507,946	\$ 58,457,084	\$ 46,394,869
<u>\$ 939,381</u>	<u>\$ 830,266</u>	<u>\$ 930,411</u>	<u>\$ 35,007,848</u>	<u>\$ 29,270,618</u>	<u>\$ 29,974,383</u>	<u>\$ 58,457,084</u>	<u>\$ 46,394,869</u>	<u>\$ 37,679,284</u>

Village of Libertyville
 Summary of Revenues and Expenditures
 Governmental Funds
 Fiscal Years Ending April 30, 2008-2010

	General Fund			Special Revenue Funds		
	Actual 2007-08	Estimated 2008-09	Budget 2009-2010	Actual 2007-08	Estimated 2008-09	Budget 2009-2010
Revenues						
Sales Tax	\$ 6,211,210	\$ 5,494,000	\$ 6,034,800			
Property Tax	\$ 4,902,462	\$ 5,171,920	\$ 5,437,000	\$ 47,336	\$ 46,000	\$ 45,220
Other Tax	\$ 2,382,113	\$ 2,433,400	\$ 2,348,000	\$ 845,743	\$ 782,560	\$ 785,000
Parking Fees	\$ 6,162	\$ 5,000	\$ 6,000	\$ 336,090	\$ 350,170	\$ 362,000
Fire District	\$ 2,178,824	\$ 2,234,800	\$ 2,326,600			
Other Intergovernmental	\$ 64,393	\$ 67,630	\$ 67,500	\$ -	\$ -	\$ -
Licenses & Permits	\$ 1,221,835	\$ 1,477,700	\$ 1,288,000			
Fines & Penalties	\$ 232,859	\$ 311,400	\$ 1,177,000			
Park & Recreation	\$ 1,308,040	\$ 1,308,600	\$ 1,338,050			
Franchise Revenue	\$ 662,109	\$ 667,000	\$ 665,000			
TIF Revenues						
Grant Revenue	\$ 20,045	\$ 111,000	\$ 10,000			
User Charges	\$ 1,136,871	\$ 1,211,465	\$ 1,112,000	\$ 334,911	\$ 338,400	\$ 330,000
Interest	\$ 537,094	\$ 285,000	\$ 150,000	\$ 62,926	\$ 33,780	\$ 13,815
Bond Proceeds						
Pension Contributions						
Transfers						
Miscellaneous	\$ 195,695	\$ 36,000	\$ 30,000	\$ 3,190	\$ 3,295	\$ 3,500
Total Revenues	\$ 21,059,712	\$ 20,814,915	\$ 21,989,950	\$ 1,630,196	\$ 1,554,205	\$ 1,539,535
Expenditures:						
Administration	\$ 1,120,721	\$ 1,220,065	\$ 1,257,090			
Boards & Commissions	\$ 141,354	\$ 107,210	\$ 104,105			
Legal	\$ 414,928	\$ 411,160	\$ 289,500			
Public Buildings	\$ 224,735	\$ 207,505	\$ 206,000			
Economic Development						
Community Development	\$ 1,286,825	\$ 1,351,965	\$ 1,401,415			
Parking	\$ 22,945	\$ 14,000	\$ 18,000	\$ 274,854	\$ 306,350	\$ 269,940
Public Works	\$ 2,319,311	\$ 2,208,085	\$ 2,238,040	\$ 637,376	\$ 831,055	\$ 569,160
Public Safety	\$ 12,439,214	\$ 12,750,490	\$ 13,449,915	\$ 343,231	\$ 396,535	\$ 343,375
Parks & Recreation	\$ 2,982,574	\$ 2,884,860	\$ 2,829,650			
Debt Service						
Other	\$ 180,435	\$ 191,720	\$ 196,200	\$ 259,317	\$ 237,070	\$ 214,850
Total Expenditures	\$ 21,133,042	\$ 21,347,060	\$ 21,989,915	\$ 1,514,778	\$ 1,771,010	\$ 1,397,325
Net increase (Decrease) in Fund Balance	\$ (73,330)	\$ (532,145)	\$ 35	\$ 115,418	\$ (216,805)	\$ 142,210
Fund Balance- May 1	\$ 10,775,442	\$ 10,702,112	\$ 10,169,967	\$ 2,117,611	\$ 2,233,029	\$ 2,016,224
Fund Balance-April 30	\$ 10,702,112	\$ 10,169,967	\$ 10,170,002	\$ 2,233,029	\$ 2,016,224	\$ 2,158,434

Village of Libertyville
 Summary of Revenues and Expenditures
 Governmental Funds
 Fiscal Years Ending April 30, 2008-2010

Debt Service Funds			Capital Project Funds			Total Governmental Funds		
Actual 2007-08	Estimated 2008-09	Budget 2009-2010	Actual 2007-08	Estimated 2008-09	Budget 2009-2010	Actual 2007-08	Estimated 2008-09	Budget 2009-2010
\$ 807,004	\$ 811,500	\$ -			\$ -	\$ 7,018,214	\$ 6,305,500	\$ 6,034,800
\$ 225,311	\$ 238,000	\$ 225,280				\$ 5,175,109	\$ 5,455,920	\$ 5,707,500
						\$ 3,227,856	\$ 3,215,960	\$ 3,133,000
						\$ 342,252	\$ 355,170	\$ 368,000
						\$ 2,178,824	\$ 2,234,800	\$ 2,326,600
			\$ 115,293	\$ 5,300	\$ -	\$ 179,686	\$ 72,930	\$ 67,500
			\$ 409,777	\$ 409,000	\$ 400,000	\$ 1,631,612	\$ 1,886,700	\$ 1,688,000
						\$ 232,859	\$ 311,400	\$ 1,177,000
						\$ 1,308,040	\$ 1,308,600	\$ 1,338,050
			\$ 267,222	\$ 275,000	\$ 275,000	\$ 929,331	\$ 942,000	\$ 940,000
			\$ 2,029,714	\$ 2,060,700	\$ 2,100,000	\$ 2,029,714	\$ 2,060,700	\$ 2,100,000
					\$ -	\$ 20,045	\$ 111,000	\$ 10,000
			\$ 552,916	\$ 221,950	\$ 187,600	\$ 2,024,698	\$ 1,771,815	\$ 1,629,600
\$ 6,506	\$ 4,310	\$ 1,200	\$ 250,689	\$ 88,850	\$ 8,000	\$ 857,215	\$ 411,940	\$ 173,015
\$ -	\$ 1,710,000	\$ -				\$ -	\$ 1,710,000	\$ -
\$ 424,305	\$ 431,735	\$ 78,115	\$ 55,000	\$ 55,000	\$ 311,000	\$ 479,305	\$ 486,735	\$ 389,115
\$ -	\$ -	\$ -	\$ 142,784	\$ 5,100	\$ 6,100	\$ 341,669	\$ 44,395	\$ 39,600
<u>\$ 1,463,126</u>	<u>\$ 3,195,545</u>	<u>\$ 304,595</u>	<u>\$ 3,823,395</u>	<u>\$ 3,120,900</u>	<u>\$ 3,287,700</u>	<u>\$ 27,976,429</u>	<u>\$ 28,685,565</u>	<u>\$ 27,121,780</u>
						\$ 1,120,721	\$ 1,220,065	\$ 1,257,090
						\$ 141,354	\$ 107,210	\$ 104,105
						\$ 414,928	\$ 411,160	\$ 289,500
			\$ 279,719	\$ 162,550	\$ 85,400	\$ 504,454	\$ 370,055	\$ 291,400
			\$ 914,623	\$ 4,517,595	\$ 5,950,225	\$ 914,623	\$ 4,517,595	\$ 5,950,225
						\$ 1,286,825	\$ 1,351,965	\$ 1,401,415
						\$ 297,799	\$ 320,350	\$ 287,940
			\$ 618,818	\$ 841,160	\$ 521,900	\$ 3,575,505	\$ 3,880,300	\$ 3,329,100
						\$ 12,782,445	\$ 13,147,025	\$ 13,793,290
			\$ 278,302	\$ 376,875	\$ 210,115	\$ 3,260,876	\$ 3,261,735	\$ 3,039,765
\$ 1,450,660	\$ 3,189,380	\$ 288,570				\$ 1,450,660	\$ 3,189,380	\$ 288,570
			\$ -	\$ -	\$ 256,000	\$ 439,752	\$ 428,790	\$ 667,050
<u>\$ 1,450,660</u>	<u>\$ 3,189,380</u>	<u>\$ 288,570</u>	<u>\$ 2,091,462</u>	<u>\$ 5,898,180</u>	<u>\$ 7,023,640</u>	<u>\$ 26,189,942</u>	<u>\$ 32,205,630</u>	<u>\$ 30,699,450</u>
\$ 12,466	\$ 6,165	\$ 16,025	\$ 1,731,933	\$ (2,777,280)	\$ (3,735,940)	\$ 1,786,487	\$ (3,520,065)	\$ (3,577,670)
\$ 961,581	\$ 974,047	\$ 980,212	\$ 6,294,120	\$ 8,026,053	\$ 5,248,773	\$ 20,148,754	\$ 21,935,241	\$ 18,415,176
<u>\$ 974,047</u>	<u>\$ 980,212</u>	<u>\$ 996,237</u>	<u>\$ 8,026,053</u>	<u>\$ 5,248,773</u>	<u>\$ 1,512,833</u>	<u>\$ 21,935,241</u>	<u>\$ 18,415,176</u>	<u>\$ 14,837,506</u>

Village of Libertyville
 Summary of Revenues and Expenditures
 Enterprise Funds
 Fiscal Years Ending April 30, 2008-2010

	Water and Sewer Fund			Northwest Water and Sewer		
	Actual 2007-2008	Estimated 2008-2009	Budget 2009-2010	Actual 2007-2008	Estimated 2008-2009	Budget 2009-2010
Revenues						
Sales Tax						
Property Tax	\$ 24,636	\$ 25,480	\$ 25,480			
Other Tax						
Parking Fees						
Fire District						
Other Intergovernmental						
Licenses & Permits						
Fines & Penalties	\$ 26,064	\$ 25,000	\$ 25,000			
Park & Recreation						
Franchise Revenue						
TIF Revenues						
Grant Revenue						
User Charges	\$ 6,224,471	\$ 6,116,700	\$ 6,265,000	\$ -	\$ -	\$ -
Interest	\$ 242,546	\$ 115,000	\$ 75,000	\$ -	\$ -	\$ -
Bond Proceeds						
Pension Contributions						
Transfers	\$ 90,000	\$ 90,000	\$ 90,000			
Miscellaneous	\$ 19,191	\$ 33,000	\$ 16,500			
Total Revenues	\$ 6,626,908	\$ 6,405,180	\$ 6,496,980	\$ -	\$ -	\$ -
Expenditures:						
Administration						
Boards & Commissions						
Legal						
Public Buildings						
Economic Development						
Community Development						
Parking						
Public Works	\$ 6,330,375	\$ 6,309,475	\$ 9,435,220	\$ 90,000	\$ 122,360	\$ 530,600
Public Safety						
Parks & Recreation						
Debt Service	\$ 695,537	\$ 778,640	\$ 764,090			
Other						
Total Expenditures	\$ 7,025,912	\$ 7,088,115	\$ 10,199,310	\$ 90,000	\$ 122,360	\$ 530,600
Net increase (Decrease) in Fund Balance	\$ (399,004)	\$ (682,935)	\$ (3,702,330)	\$ (90,000)	\$ (122,360)	\$ (530,600)
Fund Balance- May 1	\$ 7,329,910	\$ 6,930,906	\$ 6,247,971	\$ (393,660)	\$ (483,660)	\$ (606,020)
Fund Balance-April 30	\$ 6,930,906	\$ 6,247,971	\$ 2,545,641	\$ (483,660)	\$ (606,020)	\$ (1,136,620)

Village of Libertyville
 Summary of Revenues and Expenditures
 Enterprise Funds
 Fiscal Years Ending April 30, 2008-2010

Sports Complex			Total Enterprise Funds		
Actual 2007-2008	Estimated 2008-2009	Budget 2009-2010	Actual 2007-2008	Estimated 2008-2009	Budget 2009-2010
			\$ -	\$ -	\$ -
			\$ 24,636	\$ 25,480	\$ 25,480
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ 26,064	\$ 25,000	\$ 25,000
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
\$ 3,143,661	\$ 2,606,555	\$ 2,770,500	\$ 9,368,132	\$ 8,723,255	\$ 9,035,500
\$ -	\$ -	\$ -	\$ 242,546	\$ 115,000	\$ 75,000
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ 90,000	\$ 90,000	\$ 90,000
\$ 70,000	\$ 60,000	\$ -	\$ 89,191	\$ 93,000	\$ 16,500
<u>\$ 3,213,661</u>	<u>\$ 2,666,555</u>	<u>\$ 2,770,500</u>	<u>\$ 9,840,569</u>	<u>\$ 9,071,735</u>	<u>\$ 9,267,480</u>
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
			\$ 6,420,375	\$ 6,431,835	\$ 9,965,820
			\$ -	\$ -	\$ -
\$ 2,533,361	\$ 2,175,710	\$ 2,095,605	\$ 2,533,361	\$ 2,175,710	\$ 2,095,605
\$ 2,052,696	\$ 2,381,355	\$ 2,383,790	\$ 2,748,233	\$ 3,159,995	\$ 3,147,880
			\$ -	\$ -	\$ -
<u>\$ 4,586,057</u>	<u>\$ 4,557,065</u>	<u>\$ 4,479,395</u>	<u>\$ 11,701,969</u>	<u>\$ 11,767,540</u>	<u>\$ 15,209,305</u>
\$ (1,372,396)	\$ (1,890,510)	\$ (1,708,895)	\$ (1,861,400)	\$ (2,695,805)	\$ (5,941,825)
\$ (4,500,237)	\$ (5,872,633)	\$ (7,763,143)	\$ 2,436,013	\$ 574,613	\$ (2,121,192)
<u>\$ (5,872,633)</u>	<u>\$ (7,763,143)</u>	<u>\$ (9,472,038)</u>	<u>\$ 574,613</u>	<u>\$ (2,121,192)</u>	<u>\$ (8,063,017)</u>

Village of Libertyville
 Summary of Revenues and Expenditures
 Internal Service Funds
 Fiscal Years Ending April 30, 2008-2010

	Fleet Service & Replacement			Technology Equip & Replacement			Total Internal Service		
	Fund			Fund			Funds		
	Actual 2007-2008	Estimated 2008-2009	Budget 2009-2010	Actual 2007-2008	Estimated 2008-2009	Budget 2009-2010	Actual 2007-2008	Estimated 2008-2009	Budget 2009-2010
Revenues									
Sales Tax							\$ -	\$ -	\$ -
Property Tax							\$ -	\$ -	\$ -
Other Tax							\$ -	\$ -	\$ -
Parking Fees							\$ -	\$ -	\$ -
Fire District							\$ -	\$ -	\$ -
Other Intergovernmental							\$ -	\$ -	\$ -
Licenses & Permits							\$ -	\$ -	\$ -
Fines & Penalties	\$14,717	\$23,000	\$24,000				\$ 14,717	\$ 23,000	\$ 24,000
Park & Recreation							\$ -	\$ -	\$ -
Franchise Revenue				\$ 267,889	\$ 275,000	\$ 275,000	\$ 267,889	\$ 275,000	\$ 275,000
TIF Revenues							\$ -	\$ -	\$ -
Grant Revenue							\$ -	\$ -	\$ -
Charges for Services	\$1,401,055	\$1,345,970	\$1,399,635	\$ 102,000	\$ 102,000	\$ 102,000	\$ 1,503,055	\$ 1,447,970	\$ 1,501,635
Interest	\$28,024	\$10,000	\$6,000	\$ 601	\$ 350	\$ 200	\$ 28,625	\$ 10,350	\$ 6,200
Pension Contributions									
Transfers							\$ -	\$ -	\$ -
Miscellaneous	\$59,987	\$122,900	\$35,000	\$ 22,200	\$ 22,200	\$ 28,000	\$ 82,187	\$ 145,100	\$ 63,000
Total Revenues	\$ 1,503,783	\$ 1,501,870	\$ 1,464,635	\$ 392,690	\$ 399,550	\$ 405,200	\$ 1,896,473	\$ 1,901,420	\$ 1,869,835
Expenditures:									
Administration				\$ 391,076	\$ 328,080	\$ 355,410	\$ 391,076	\$ 328,080	\$ 355,410
Boards & Commissions							\$ -	\$ -	\$ -
Legal							\$ -	\$ -	\$ -
Public Buildings							\$ -	\$ -	\$ -
Economic Development							\$ -	\$ -	\$ -
Community Development							\$ -	\$ -	\$ -
Parking							\$ -	\$ -	\$ -
Public Works	\$ 1,520,067	\$ 1,682,455	\$ 1,414,280				\$ 1,520,067	\$ 1,682,455	\$ 1,414,280
Public Safety							\$ -	\$ -	\$ -
Parks & Recreation							\$ -	\$ -	\$ -
Debt Service							\$ -	\$ -	\$ -
Other							\$ -	\$ -	\$ -
Total Expenditures	\$ 1,520,067	\$ 1,682,455	\$ 1,414,280	\$ 391,076	\$ 328,080	\$ 355,410	\$ 1,911,143	\$ 2,010,535	\$ 1,769,690
Net increase (Decrease) in Fund Balance	\$ (16,284)	\$ (180,585)	\$ 50,355	\$ 1,614	\$ 71,470	\$ 49,790	\$ (14,670)	\$ (109,115)	\$ 100,145
Fund Balance- May 1	\$ 832,155	\$ 815,871	\$ 635,286	\$ 121,896	\$ 123,510	\$ 194,980	\$ 954,051	\$ 939,381	\$ 830,266
Fund Balance-April 30	\$ 815,871	\$ 635,286	\$ 685,641	\$ 123,510	\$ 194,980	\$ 244,770	\$ 939,381	\$ 830,266	\$ 930,411

Village of Libertyville
 Summary of Revenues and Expenditures
 Fiduciary Funds
 Fiscal Years Ending April 30, 2008-2010

	Police Pension Fund			Fire Pension Fund			Total Fiduciary Funds		
	Actual 2007-2008	Estimated 2008-2009	Budget 2009-2010	Actual 2007-2008	Estimated 2008-2009	Budget 2009-2010	Actual 2007-2008	Estimated 2008-2009	Budget 2009-2010
Revenues									
Sales Tax							\$ -	\$ -	\$ -
Property Tax							\$ -	\$ -	\$ -
Other Tax							\$ -	\$ -	\$ -
Parking Fees							\$ -	\$ -	\$ -
Fire District							\$ -	\$ -	\$ -
Other Intergovernmental							\$ -	\$ -	\$ -
Licenses & Permits							\$ -	\$ -	\$ -
Fines & Penalties							\$ -	\$ -	\$ -
Park & Recreation							\$ -	\$ -	\$ -
Franchise Revenue							\$ -	\$ -	\$ -
TIF Revenues							\$ -	\$ -	\$ -
Grant Revenue							\$ -	\$ -	\$ -
Charges for Services							\$ -	\$ -	\$ -
Interest	\$506,398	(\$2,384,000)	\$460,000	\$ 619,509	\$ (2,563,500)	\$ 320,000	\$ 1,125,907	\$ (4,947,500)	\$ 780,000
Pension Fund Contributions	\$1,169,351	\$1,205,980	\$1,313,000	\$ 819,029	\$ 853,200	\$ 942,000	\$ 1,988,380	\$ 2,059,180	\$ 2,255,000
Transfers							\$ -	\$ -	\$ -
Miscellaneous							\$ -	\$ -	\$ -
Total Revenues	\$ 1,675,749	\$ (1,178,020)	\$ 1,773,000	\$ 1,438,538	\$ (1,710,300)	\$ 1,262,000	\$ 3,114,287	\$ (2,888,320)	\$ 3,035,000
Expenditures:									
Administration							\$ -	\$ -	\$ -
Boards & Commissions							\$ -	\$ -	\$ -
Legal							\$ -	\$ -	\$ -
Public Buildings							\$ -	\$ -	\$ -
Economic Development							\$ -	\$ -	\$ -
Community Development							\$ -	\$ -	\$ -
Parking							\$ -	\$ -	\$ -
Public Works							\$ -	\$ -	\$ -
Public Safety	\$ 1,276,789	\$ 1,910,360	\$ 1,354,085	\$ 798,778	\$ 938,550	\$ 977,150	\$ 2,075,567	\$ 2,848,910	\$ 2,331,235
Parks & Recreation							\$ -	\$ -	\$ -
Debt Service							\$ -	\$ -	\$ -
Other							\$ -	\$ -	\$ -
Total Expenditures	\$ 1,276,789	\$ 1,910,360	\$ 1,354,085	\$ 798,778	\$ 938,550	\$ 977,150	\$ 2,075,567	\$ 2,848,910	\$ 2,331,235
Net increase (Decrease) in Fund Balance	\$ 398,960	\$ (3,088,380)	\$ 418,915	\$ 639,760	\$ (2,648,850)	\$ 284,850	\$ 1,038,720	\$ (5,737,230)	\$ 703,765
Fund Balance- May 1	\$ 18,319,178	\$ 18,718,138	\$ 15,629,758	\$ 15,649,950	\$ 16,289,710	\$ 13,640,860	\$ 33,969,128	\$ 35,007,848	\$ 29,270,618
Fund Balance-April 30	<u>\$ 18,718,138</u>	<u>\$ 15,629,758</u>	<u>\$ 16,048,673</u>	<u>\$ 16,289,710</u>	<u>\$ 13,640,860</u>	<u>\$ 13,925,710</u>	<u>\$ 35,007,848</u>	<u>\$ 29,270,618</u>	<u>\$ 29,974,383</u>

VILLAGE OF LIBERTYVILLE CAPITAL IMPROVEMENT PROJECT SUMMARY

The Village of Libertyville defines a capital expenditure as any item with a cost of \$500 or more with a useful life of greater than one year. A capital expenditures can be a routine expenditure that occurs in almost every budget cycle and will not have a significant impact on the operating budget. Examples of routine capital expenditures are vehicles, equipment purchases and minor building improvements. Capital expenditures can also be non-routine expenditures that occur infrequently in the budget but may span multiple years and improves or enhances a Village asset. Examples of non-routine capital expenditures are major roadway improvements, building construction and water and sewer system improvements.

The Village also has a fixed asset policy which provides for the capitalization of all Village owned assets with a value greater than the capitalization threshold for the asset type (generally above \$25,000) and having a useful life of more than one year. Capitalization thresholds vary from a 3 year life for a police squad to a 50 year period for buildings and roadways.

Included in the 2009-10 budget is a total of \$16,653,280 in capital expenditures. Of this total, \$772,655 are routine capital expenditures and \$10,880,625 are non-routine capital expenditures. Following is a summary of the major non-routine capital projects that have been funded in the 2009-2010 budget.

Most of the capital improvement projects will not cause an increase or a decrease in the current year operating budgets. As infrastructure is improved and replaced, maintenance costs generally decrease.

Major Non-Routine Capital Expenditures

Parking Improvements	\$5,945,725
Road System	\$918,500
Parks	\$132,000
Public Building	\$85,400
Sidewalk & Streetscape	\$60,000
Sanitary System	\$1,795,900
Water System	\$1,023,000
Wastewater Treatment System	<u>\$920,100</u>
 TOTAL	 <u>\$10,880,625</u>

Capital Expenditures by Fund

Motor Fuel Tax	\$480,000
Capital Improvement Fund	\$498,500
Water & Sewer Fund	\$3,739,000
Park Improvement Fund	\$132,000
Tax Increment Financing Fund	\$5,945,725
Public Building Improvement	<u>\$85,400</u>
 TOTAL	 <u>\$10,880,625</u>

Annual Road Improvement Program **\$918,500**

Impact on Operating Budget –Reduction <\$10,000

Stonegate, Interlaken Meadows & Interlaken Ridge	\$158,000
Stevenson Drive East of Lothair	\$54,000
Crane Blvd. from Butterfield to West End	\$68,000
Dawes St. from Golf/Burdick and Burdick/Crane	\$75,000
Old Barn Circle	\$140,000
Dymond Road Design.....	\$45,000
Alley Replacement.....	\$142,000
Butterfield Road lighting & Signal Improvement	\$10,500
Misc. Roadways.....	\$5,000
Engineering for Federal Projects	\$88,000
Lake Street Bridge	\$15,000
Broadway from Route 21 to 4 th Street	\$118,000

Parking Improvements **\$5,945,725**

Impact on Operating Budget –Increase <\$50,000 in 2009-10 budget

Parking Structure	\$5,935,725
Engineering & Surveying	\$10,000

Park Improvements **\$132,000**

Impact on Operating Budget –Decrease <\$10,000

Park Building & Ground Improvements.....	\$100,300
Parks Improvement Design.....	\$10,000
Landscape Improvements	\$21,700

Buildings **\$85,400**

Impact on Operating Budget –Decrease <\$10,000

HVAC Replacement	\$62,900
Carpet Replacement	\$22,500

Sidewalk & Streetscape **\$60,000**

Impact on Operating Budget –Decrease <\$10,000

Sidewalk Replacement.....	\$40,000
Village Entryway Signage	\$10,000
Petersen Road Streetscape Design	\$10,000

Sanitary System **\$1,795,900**

Impact on Operating Budget –Decrease <\$10,000

Burr Ridge Relief Sewer.....	\$305,000
Repairs & Rehabilitation.....	\$215,300
Sewer Construction-South Rockland River Crossing.....	\$700,000
Winchester Road Sewer.....	\$423,000
Lift Station Improvements	\$152,600

Water System	\$1,023,000
Impact on Operating Budget –Decrease <\$10,000	
Seventh Avenue Watermain	\$410,000
Rockland & Ames Watermain	\$40,000
Main Installation –South Rockland River Crossing	\$523,000
Contingency	\$50,000

Wastewater Treatment	\$920,100
Impact on Operating Budget –Decrease <\$10,000	
Electrical Upgrades	\$217,000
Upflow Rehabilitation.....	\$585,000
Tertiary Pump Motor	\$18,000
Engineering Consulting	\$50,100
Gate Replacement for Wetwell.....	\$50,000

Village of Libertyville
Public Works Department
Budget Year 2009-10

Fund: Motor Fuel Tax

Account No. 07-00-00-0-738

Description: Pavement Rehabilitation

Purpose: Motor Fuel Tax (MFT) funded pavement rehabilitation performed by contract.

Detail: Construction on the Garfield Avenue federal-aid project was completed in September 2007. The 2007 street/alley pavement rehabilitation program (Project # 0605) is funded through a combination of MFT and CIF funds, and was completed in September 2007.

The 2008 Lake Street Reconstruction will be jointly funded from MFT and CIF.

Operating

Budget Impact: Pavement maintenance expenses on these streets will be reduced.

Previous Year Budget: \$650,000

Year End Estimate: \$550,000

Item Description	2008-09 Budget	2008-09 Year End Estimate	2009-10 Request	Administrator's Recommendation	Approved Budget
1. Project 0801, Lake Street Reconstruction	\$650,000	\$550,000	\$5,000	\$5,000	\$5,000
2. 2009 Road Program	\$0	\$0	\$585,000	\$475,000	\$475,000
	<u>\$650,000</u>	<u>\$550,000</u>	<u>\$590,000</u>	<u>\$480,000</u>	<u>\$480,000</u>

Village of Libertyville
Public Works Department
Budget Year 2009-10

Fund: TIF

Account No. 09-00-00-6-776

Description: **Parking Improvements**

Purpose: Reconstruction of surface lots, construction of parking structure(s), landscaping, lighting of downtown parking lots.

Detail: The lot on the east side of Milwaukee Avenue, south of School St., is in very poor condition. A preliminary plan has been prepared, however an agreement to use the land, either via lease or purchase, should be in place before detailed design and construction bids are authorized. In addition, the burial of existing overhead utilities must be coordinated. The construction of the West side parking structure is scheduled for FY 08-09.

Operating
Budget Impact: < \$50,000 for ongoing maintenance of garage

Previous Year Budget: \$8,472,500
Year End Estimate: \$3,458,350

Item Description	2008-09 Budget	2008-09 Year End Estimate	2009-10 Request	Administrator's Recommendation	Approved Budget
1. East & West Side Milwaukee A lot Engineering, surveys	\$312,500	\$638,350	\$125,000	\$125,000	\$125,000
2. Monument Downtown Parking Signs	\$10,000	\$0	\$0	\$0	\$0
3. ComEd underground utilities in parking lot (carryover)	\$150,000	\$70,000	\$150,000	\$150,000	\$150,000
4. School Street parking lot entrance realignment	\$0	\$0	\$0	\$0	\$0
5. Reconstruction of East lot, north of Cook Ave.	\$0	\$0	\$0	\$0	\$0
6. Construction of West side Parking Structure	\$8,000,000	\$2,750,000	\$6,100,000	\$5,660,725	\$5,660,725
	\$8,472,500	\$3,458,350	\$6,375,000	\$5,935,725	\$5,935,725

Village of Libertyville
 Pubic Works Department
 Budget Year 2009-10

Fund: Water & Sewer Capital Improvements

Account No. 20-05-00-6-750

Description: **Waste Water Treatment (WWTP) Facility Capital Improvements**

Purpose: Planned construction or replacement items to upgrade, replace or install new facilities.

Detail: The list below is prioritize from past and current annual Facility Inspections. Costs were prepared by staff research along with assistance from Rezek Engineering.

- 1) Electrical upgrades revised. See line items 4a and b for engineering estimates for design and construction phases.
- 2) Replacement of deteriorated components in two circular upflow clarifier tanks . Bids for this project were opened but rejected in 2006 because the budget was significantly exceeded. Re-evaluated tank needs and determined a higher budget amounts was needed.
- 3) Perform maintenance on plant's main building breakers and wiring. **Done**
 B. Complete the Engineer's recommendations
- 4) Gate solution needed to be able to isolate screw pumps for maintenance and repairs. Try to repair first. If repairs are not possible replacement is needed.
- 5) Purchase chemicals and enzymes to lessen algae and sludge accumulations.
- 6) Phase in a portion of RHMG recommendations from Solids Handling Study
- 7) C. Replace VFD on south pump, last of three. Replace motor with more compatible with VFD's. controls at the plant pump station.
- 9) Purchase and install replacement diffuser membranes. **Done**
 Suggested life of membranes is 10 years we are into our 14th year.
 Should provide more energy efficient oxygen transfer to aeration biological process.

Operating
 Budget Impact:

Previous Year Budget: \$572,900
 Year End Estimate: \$205,897

Item Description	2008-09 Budget	2008-09 Year End Estimate	2009-10 Request	Administrator's Recommendation	Approved Budget
1. <u>Electrical Upgrades to WWTP Control</u>					
a. Emergency power switchgear	\$40,000	\$0	\$40,000	\$40,000	\$40,000
b. Pattersen pump VFD and control system install	\$65,000	\$0	\$87,000	\$87,000	\$87,000
2. Engineering to Replace weirs effluent troughs rakes on Upflow Clarifiers					
2b. Upflow rehab project (new)	\$0	\$0	\$585,000	\$585,000	\$585,000
3. <u>Electrical Improvements</u>					
a. Main Power Distribution breaker Evaluation	\$23,800	\$20,000	\$0	\$0	\$0
b. Complete RHMG recommendations	\$0		\$90,000	\$90,000	\$90,000
4. Gate replacement for Screw pump wetwell RHMG recommend trying repairs first					
	\$113,000	\$10,000	\$50,000	\$50,000	\$50,000
If repairs not feasible New gates \$106000					
a. New proposal from RHMG Items 1-4 Engineering 08-09		\$50,100			
b. Construction Engineering for items 1-4 in 09-10			\$50,100	\$50,100	\$50,100
5. Cleaning lagoon					
	\$236,000	\$62,000	\$10,000	\$0	\$0
6. Solids Handling Study PO#23982 issued 12-4-07 \$7425.00 Appx \$2000 paid in 07-08 Install a portion of Solid Handling Recommendations (new)					
	\$0	\$5,457	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
7 <u>Electrical Improvements</u>					
a. Tertiary pump level controls	\$7,500	\$8,740	\$0	\$0	\$0
b. Trouble shoot Elect issues with main process panel	\$0	\$0	\$0	\$0	\$0
c. Tertiary Drive and Motor Replacement South pump motor and VFD (new)	\$0	\$0	\$18,000	\$18,000	\$18,000
8. Primary Tank Dive					
	\$12,600	\$12,600	\$0	\$0	\$0
9. Aeration Tanks diffusers					
	\$50,000	\$37,000	\$0	\$0	\$0
	\$572,900	\$205,897	\$930,100	\$920,100	\$920,100

Village of Libertyville
 Pubic Works Department
 Budget Year 2009-10

Fund: Water & Sewer Capital Improvements

Account No. 20-05-00-6-761

Description: **Water Main Improvements.**

Purpose: Replacement of water mains that are deteriorating and thus not providing reliable service, or replacement to provide more flow capacity, or extensions of water mains to service new areas.

Detail: Construction on Project 0609 was essentially complete by early Spring 2007. \$30,000 was carried over into the 07-08 FY for completion of parkway restoration along Crane Boulevard and Deer Trail Lane. The Seventh Avenue water main replacement is anticipated to be bid in March 2008, with construction beginning in April. Design and construction engineering being provided by staff.

Replace deteriorated 6" watermain along entire length of Woodland Avenue with new 8"DIWM
 New water services will be 1-1/2" diameter.

Operating

Budget Impact: Reduction in water main repair expenses, Water Fund, <\$10,000 per year.

Previous Year Budget: \$350,000

Year End Estimate: \$0

Item Description	2008-09 Budget	2008-09 Year End Estimate	2009-10 Request	Administrator's Recommendation	Approved Budget
1. Project 0609, WM Replacement					
Crane: Butterfield to Dymond.	\$0	\$0	\$0	\$0	\$0
Deer Trail Drive	\$0	\$0	\$0	\$0	\$0
E. Golf at Country Club Dr., Re-connect Riverside Club House	\$0	\$0	\$0	\$0	\$0
2. Project 0701, WM Replacement					
Seventh Avenue: Lincoln Avenue to Valley Park Drive	\$350,000	\$0	\$350,000	\$350,000	\$410,000
3. Woodland Road WM Repl.					
Total Length (1,970 Ft.)	defer	defer	defer	defer	defer
	\$350,000	\$0	\$350,000	\$350,000	\$410,000

Village of Libertyville
 Pubic Works Department
 Budget Year 2009-10

Fund: Water & Sewer Capital Improvements
 Account No. 20-05-00-0-763
 Description: **Rockland/Ames Watermain**
 Purpose: Engineering design work for WM replacement.

Detail:

Budget Impact:

Previous Budget Year: \$30,000
 Year End Estimate: \$0

Item Description	2008-09 Budget	2008-09		2009-10 Request	Administrator's Recommendation	Approved Budget
		Year End Estimate				
1. Engineering Design	\$30,000	\$0		\$0	\$0	\$0
2. Construction (new)	\$0	\$0		\$40,000	\$40,000	\$40,000
	\$30,000	\$0		\$40,000	\$40,000	\$40,000

Village of Libertyville
 Pubic Works Department
 Budget Year 2009-10

Fund: Water & Sewer Capital Improvements

Account No. 20-05-00-6-775

Description: **Burr Ridge Court Relief Sewer**

Purpose: Install relief sewer around Burr Ridge Court.

Detail: Due to the sanitary sewer back-ups which occurred in March 2007, the design and construction of a sewer route that eliminates the flow from the Harding Lift Station through Burr Ridge Court will eliminate the back-ups in the future.

Budget Impact: >\$10,000 Reduction in Insurance Claims

Previous Budget Year: \$325,000

Year End Estimate: \$225,000

Item Description	2008-09 Budget	2008-09 Year End Estimate	2009-10 Request	Administrator's Recommendation	Approved Budget
1. Design & Construction Engineering	\$75,000	\$75,000	\$0	\$0	
2. Construction	\$250,000	\$150,000	\$100,000	\$100,000	\$305,000
	\$325,000	\$225,000	\$100,000	\$100,000	\$305,000

Village of Libertyville
Public Works Department
Budget Year 2009-10

Fund: Water & Sewer Capital Improvements

Account No. 20-05-00-6-776

Description: **Sanitary Sewer Repairs/Rehabilitation**

Purpose: Sewer line segment rehabilitation or replacement;
Sewer line point repairs, and manhole rehabilitation or replacement.
Various locations as identified by internal pipe inspection using Closed-Circuit TV camera.
Line segment and Manhole rehabilitation may include trenchless methodologies.
Sanitary sewers underlying streets which will be rehabilitated are investigated during the design phase. Repair needs are identified are typically included as part the street rehabilitation contract.

Detail: #1 Point repairs on E. Rockland/Hampton and Old Hickory;
Winchester Road between manhole 14A12 and manhole 14A10
#2 Manhole sealing to reduce I&I along Milwaukee Ave.
#3 Sewer lining along Garfield between M.H.s 29C14 and 29C13

Operating
Budget Impact: Minimal

Previous Year Budget: \$190,000
Year End Estimate: \$62,592

Item Description	2008-09 Budget	2008-09 Year End Estimate	2009-10 Request	Administrator's Recommendation	Approved Budget
1. Sanitary sewer repairs on streets which are on the annual pavement rehab.	\$5,000	\$0	\$20,300	\$20,300	\$20,300
2. Sewer line and/or manhole repairs - various locations	\$30,000	\$39,969	\$50,000	\$50,000	\$50,000
3. Sewer Lining Various Locations	\$15,000	\$0	\$15,000	\$15,000	\$15,000
4. Televising	\$10,000	\$12,623	\$10,000	\$10,000	\$10,000
5. Consultant services, Flow Monitoring	\$0	\$0	\$0	\$0	\$0
6. 4th St./Broadway Sanitary Relief Sewer Engineering Services	\$65,000	\$10,000	\$70,000	\$0	\$70,000
7. Inflow/Infiltration Investigation (NEW)	\$0	\$0	\$50,000	\$50,000	\$50,000
8. Carriage Hill Relief Sewer between Walnut- Winchester Rd.	\$65,000	\$0	defer	defer	defer
	\$190,000	\$62,592	\$215,300	\$145,300	\$215,300

Village of Libertyville
 Pubic Works Department
 Budget Year 2009-10

Fund: Water & Sewer Capital Improvements

Account No. 20-05-00-6-777

Description: **Lift Station Improvements**

Purpose: Capital expenses for significant upgrades or replacements at various wastewater lift stations.

Detail: RHMG completed a Prefabricated Lift Station Inspection in 08-09 It was recommended to repair steel and concrete structures. Paint and renew rust protection for steel components.

Operating
 Budget Impact:

Previous Year Budget: \$0
 Year End Estimate: \$0

Item Description	2008-09 Budget	2008-09 Year End Estimate	2009-10 Request	Administrator's Recommendation	Approved Budget
1. Improvements and repairs to Prefabricated Lift Stations RHMG Estimates \$120,000	\$0	\$0	\$120,000	\$120,000	\$120,000
2. Second Portable Generator for Lifts	\$0	\$0	\$15,000	\$15,000	\$15,000
	\$0	\$0	\$135,000	\$135,000	\$135,000

Village of Libertyville
Public Works Department
Budget Year 2009-10

Account No. 20-05-00-6-779

Description: **Water & Sewer River Crossing, South of Rockland Rd**

Purpose: Extend a new water line to ensure reliable service to the Oak's subdivision.
Provide sanitary sewer relief capacity south of Rockland Road by connecting to the Lake County interceptor sewer. The purpose is to prevent occasional sanitary sewer overflows.

Detail: These improvements are funded by a bond issue approved by the Village Board in 2006. Both the water and sewer mains will cross under the Des Plaines River, and approvals are necessary from the Lake County Forest Preserve, Lake County Public Works Dept. and the Army Corps of Engineers and/or the Illinois Dept. of Natural Resources. This is Project No. 0509. Preliminary planning and engineering was handled by Engineering staff. In August 2007, consulting engineering firms were retained to provide design engineering services, and to co-ordinate project reviews and securing the necessary permits from the various regulatory agencies.

Operating
Budget Impact: Minimal.

Previous Year Budget: \$1,228,000
Year End Estimate: \$380,435

Item Description	2008-09 Budget	2008-09 Year End Estimate	2009-10 Request	Administrator's Recommendation	Approved Budget
1. Preliminary Engineering and Survey expenses	\$8,000	\$3,000	\$3,000	\$3,000	\$3,000
2. Engineering Services:					
Design Phase	\$25,000	\$24,085	\$10,000	\$10,000	\$10,000
Construction Phase	\$95,000	\$33,350	\$100,000	\$100,000	\$100,000
3. Water main Construction	\$350,000	\$320,000	\$10,000	\$10,000	\$10,000
4. Sanitary Sewer Construction	\$700,000	\$0	\$1,100,000	\$1,100,000	\$1,100,000
5. Lake County Forest Preserve District Easement Fees	\$50,000				
a. Watermain		\$16,000	\$0	\$0	\$0
b. Sanitary Sewer		\$0	\$90,000	\$90,000	\$90,000
	\$1,228,000	\$380,435	\$1,223,000	\$1,223,000	\$1,223,000

Village of Libertyville
 Pubic Works Department
 Budget Year 2009-10

Fund: Water & Sewer Capital Improvements

Account No. 20-05-00-5-799

Description: **Contingency**

Purpose: Water, Sewer and Wastewater Treatment Plant contingency funds for unexpected maintenance and repairs.

Detail: The WWTP account detail 2005-750 formerly had a separate contingency amount. It is proposed to use this account to cover contingencies for the complete system.

Operating Budget Impact: Unknown

Previous Year Budget: \$75,000
 Year End Estimate \$20,000

Item Description	2008-09 Budget	2008-09 Year End Estimate	2009-10 Request	Administrator's Recommendation	Approved Budget
1. Contingency funds for major infrastructure maint/repl.	\$75,000	\$20,000	\$75,000	\$50,000	\$50,000
	\$75,000	\$20,000	\$75,000	\$50,000	\$50,000

s of December 22, 2008, \$16,053 spent for Proj 0509/The Oaks Watermain to Baxter & Woodman.

Village of Libertyville
 Pubic Works Department
 Budget Year 2009-10

Fund: Northwest Water & Sewer

Account No. 25-00-00-0-790

Description: **Sanitary Sewer Improvements**

Purpose: Sanitary sewer construction and/or replacement to provide capacity for growth in the northwest area. Funded by developer special connection fees assessed under Ord. 91-O-56.

Detail: Item 1 is a Village project to replace an existing 15" sewer with a new 21" diameter pipe. The sewer in Item 2 will replace existing 12" sewer and included is part of the Butterfield Road widening project. 95% of the estimated cost of this improvement was previously paid to the county in FY 06-07, with the remainder to be paid in FY 08-09. Item 3 is for US Route 45 Lift Station Replacement - Moved from WSCI Fund (20-05-777).

Anticipated that the Village portion would be paid out in 2008/09. The County must negotiate with their contractor on final quantities and pay IDOT first. The county will not recover funds from the Village until IDOT is paid, which will be after May 1, 2009.

Operating

Budget Impact: Minimal, <\$1,000. The new pipe should reduce any groundwater infiltration and thus may reduce treatment expenses.

Previous Year Budget: \$445,360

Year End Estimate: \$32,360

Item	Description	2008-09		2009-10 Request	Administrator's Recommendation	Approved Budget
		2008-09 Budget	Year End Estimate			
1.	W. Winchester Rd. 21" Sewer replacement Loyola Drive to the Cambridge N. Lift station Approx. 1,500 LF, Proj 0510.	\$425,000	\$2,000	\$423,000	\$423,000	\$423,000
2a.	W. Winchester Rd. sewer replacement 18" & 21" dia. Pipe between Butterfield Rd. and Loyola Drive - Approx. 970 Ft. Project No. 0306, part of Lake County Butterfield Rd. Widening	\$20,000	\$20,000	\$0	\$0	\$0
2b.	Construction Engineering (+/-4%)	\$360	\$360	\$0	\$0	\$0
3a.	Rt. 45 Lift Station Replacement Design Engineering (RHMG) PO #24007 issued to RHMG \$27,600 1-28-08 not carried over in 08-09 Spent so far \$1797	\$0	\$10,000	\$17,600	\$17,600	\$17,600
		\$445,360	\$32,360	\$440,600	\$440,600	\$440,600

Village of Libertyville
 Pubic Works Department
 Budget Year 2009-10

Fund: Capital Improvement Fund

Account No. 40-00-00-6-773

Description: **Annual Road Improvement Fund**

Purpose: Funding for the Annual Pavement Rehabilitation Program on non federal-aid streets.
 Typically combined with Motor Fuel Tax revenues to fund the annual street program.

Detail:

Operating Budget Impact: Reduction in pavement maintenance, < \$10,000 per year.

Previous Year Budget: \$0

Year End Estimate: \$0

Item Description	2008/09		2009-10 Request	Administrator's Recommendation	Approved Budget
	2008/09 Budget	Year End Estimate			
1. Electrical Streetlight Design (Dymond Road)	\$0	\$0	\$5,000	\$5,000	\$5,000
2. 2008 Street Program, Proj 0801 Lake Street Bridge Replacement is A/C # 40-00-782	\$0	\$0	\$0	\$0	\$0
3. Various Street Rehabilitation	\$0	\$0	\$375,000	\$375,000	\$280,000
4. Dymond Road Engineering	\$0	\$0	\$40,000	\$40,000	\$40,000
	\$0	\$0	\$420,000	\$420,000	\$325,000

Village of Libertyville
Public Works Department
Budget Year 2009-10

Account No. 40-00-00-6-777

Description: **Butterfield Road sidewalks, lighting, signal improvements.**

Purpose: Village expenses associated with the relocation, modification, replacement or installation of sidewalks, lighting, traffic signals or other Village-maintained, non-utility infrastructure done in conjunction with the Lake County project to reconstruct and widen Butterfield Road.

Detail: Construction of the segment from Ridgewood Ln. to IL Route 137 began in late 2006. Per the Village-County agreement, 95% of the Village's share of project costs was paid in at the time of contract award. Final payment is anticipated to be made in FY 2008-09. This is designated as Project 0306.

Anticipated that the Village portion would be paid out in 2008/09. The County must negotiate with their contractor on final quantities and pay IDOT first. The county will not recover funds from the Village until IDOT is paid, which will be after May 1, 2009.

Operating Budget Impact: Miscellaneous
None in FY 2007-08. Expected additional budget impacts in FY 2008-09 are as follows: H&B Account 0102030713, Median Maintenance, \$4,000/year
H&B Account 0102030731, Signal Maintenance, \$2,000/year for St. William/Virginia signals at Butterfield Road.

Previous Year Budget: \$10,500
Year End Estimate: \$510

Item Description	2008/09		2009-10 Request	Administrator's Recommendation	Approved Budget
	2008/09 Budget	Year End Estimate			
Village share of costs for non-utility items:					
1. Sidewalks & retaining walls	\$4,000	\$0	\$4,000	\$4,000	\$4,000
2. Landscape median, soil, plantings irrigation system	\$3,000	\$0	\$3,000	\$3,000	\$3,000
3. Traffic Signal: Virginia Ave./St. William Drive and IL 137	\$3,000	\$0	\$3,000	\$3,000	\$3,000
4. Construction Eng (4%)	\$500	\$0	\$500	\$500	\$500
5. Misc Streetlight Repairs	\$0	\$510	\$0	\$0	\$0
	\$10,500	\$510	\$10,500	\$10,500	\$10,500

Village of Libertyville
 Pubic Works Department
 Budget Year 2009-10

Fund: Capital Improvement Fund

Account No. 40-00-00-6-781

Description: **Federal Aid Eligible Routes**

Purpose: Consultant engineering expenses for improvements on Village collector routes which have been designated as eligible for Federal funding (FAU)

Detail: Phase I (Project Development Report) and Phase II (Design) Engineering Services for Lake Street. Pavement rehabilitation/reconstruction between Butterfield Road and Milwaukee Avenue. Completion of Ph. I & II engineering is necessary before the project will be programmed for federal funding (which provides 70% of construction and construction engineering costs). Pavement rehabilitation/reconstruction costs are estimated to be in the range of \$1.15 - 1.25 million.

Operating Budget Impact: None (this account reflects engineering services only).

Previous Year Budget: \$120,000
 Year End Estimate: \$25,000

	Item Description	2008/09		2009-10 Request	Administrator's Recommendation	Approved Budget
		2008/09 Budget	Year End Estimate			
1.	Lake Street (new) Phase I & Phase II	\$120,000	\$25,000	\$50,000	\$50,000	\$88,000
		\$120,000	\$25,000	\$50,000	\$50,000	\$88,000

Village of Libertyville
Public Works Department
Budget Year 2009-10

Fund: Capital Improvement Fund

Account No. 40-00-00-6-782

Description: **Lake Street Bridge Replacement**

Purpose: Engineering and construction expenses for the replacement of the bridge structure carrying Lake Street over Bull Creek at Butler Lake.

Detail: Phase II (design) engineering was awarded to Gewalt-Hamilton Associates in August 2007 and was completed in April 2008.

The FY 2008-09 budget figure anticipated bidding the project Spring 2008, with construction beginning after the July 4 Park activities, and completion by school opening. Significant soil problems were encountered during construction, requiring the foundation to be changed from a spread footing to a pile-supported foundation. Completion of the bridge structure was delayed and Lake Street was re-opened on September 24, 2008.

Operating

Budget Impact: Reduction in pavement and bridge maintenance, < \$1,000 per year, and increase in street light energy/maintenance, <\$1,000 per year, both in H&B Fund during FY 2008-09.

Previous Year Budget: \$650,000
Year End Estimate: \$742,000

Item Description	2008/09		2009-10 Request	Administrator's Recommendation	Approved Budget
	2008/09 Budget	Year End Estimate			
1. Engineering Phase 2	\$0	\$0	\$0	\$0	\$0
2. Construction & Const. Engineering*	\$650,000	\$742,000	\$15,000	\$15,000	\$15,000
	\$650,000	\$742,000	\$15,000	\$15,000	\$15,000

*Conspan \$162,500; Kovilic Const \$489,600; Jorgensen \$15,400; Gewalt-Hamilton \$52,417; Geary Electric \$15,000; Sternberg \$7,024

Village of Libertyville
Public Works Department
Budget Year 2009-10

Fund: Capital Improvement Fund

Account No. 40-00-00-6-784

Description: **Sidewalks and Bikepaths**

Purpose: Construction of new bike paths and/or sidewalks. The Village goal is to provide sidewalks on at least one side of residential streets and both sides of collector and arterial streets. A priority list has been established in Administrative Policy 96-07.

Detail: Sidewalk on Homewood Drive between Linden and Laurel Avenue was construction in conjunction with pavement reconstruction (Project 0605). Sidewalks on W. Cook St. and Lange Court were constructed following completion of the storm sewer improvements on those streets. A connecting step path was also built from the west end of Cook St. to link the sidewalk with the asphalt pathway along Butler Lake.

An asphalt pathway is proposed to extend from the Drake Street-Rockland Road intersection to Dymond Road. An easement will be needed across the property owned by School District 70.

Operating Budget Impact: Miscellaneous
None in FY 2008-09. Minimal increase in sidewalk maintenance over time.

Previous year budget: \$35,000
Year End estimate: \$35,000

Item Description	2008/09		2009-10 Request	Administrator's Recommendation	Approved Budget
	2008/09 Budget	Year End Estimate			
1 Homewood Drive: Linden to Laurel Ave. (625 LF) Part of 2006 street program)	\$0	\$0	\$0	\$0	\$0
2. Lange Ct. and W. Cook Sidewalk extensions and stairway to Butler Lake path	\$0	\$0	\$0	\$0	\$0
3. Drake-to-Dymond Path Approx. 750 Ft. (Project deferred in 08/09 and funds used for Lake Street Bridge).	\$35,000	\$35,000	\$5,000	\$5,000	\$5,000
4. Sidewalks - Replacement by Contract (Moved over from Highways & Bridges acct #717)	\$0	\$0	\$35,000	\$35,000	\$35,000
	\$35,000	\$35,000	\$40,000	\$40,000	\$40,000

Village of Libertyville
Public Works Department
Budget Year 2009-10

Fund: Capital Improvement Fund

Account No. 40-00-00-6-785

Description: **Village Entry Way Signs**

Purpose: Replacement of existing Village entryway signs in the right-of-way.

Detail: Replace the entryway signs with those made of a different material and including the new Village logo.

Operating Budget Impact: None

Previous year budget: \$20,000

Year End Estimate: \$0

Item Description	2008/09		2009-10 Request	Administrator's Recommendation	Approved Budget
	2008/09 Budget	Year End Estimate			
1. Village Entryway signs	\$20,000	\$0	defer	\$10,000	\$10,000
	\$20,000	\$0	\$0	\$10,000	\$10,000

Village of Libertyville
 Pubic Works Department
 Budget Year 2009-10

Fund: Capital Improvement Fund

Account No. 40-00-00-6-789

Description: **Petersen Road**

Purpose: Streetscape design and traffic warrant study of Petersen Road.

Detail: Design of the streetscape design for medians along Petersen Road.

Operating Budget Impact: Highways & Bridges account 0102030713 - Median Maintenance \$5500.

Previous year budget: \$20,000

Year End Estimate: \$9,950

Item Description	2008/09 Budget	2008/09	2009-10 Request	Administrator's Recommendation	Approved Budget
		Year End Estimate			
1. Petersen Road Streetscape Design Streetscape Construction	\$20,000	\$9,950	\$0	\$10,000	\$10,000
	\$20,000	\$9,950	\$0	\$10,000	\$10,000

VILLAGE OF LIBERTYVILLE

SUMMARY OF DEBT ISSUANCES AND OUTSTANDING DEBT

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

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

Libertyville’s equalized assessed valuation for the 2008 calendar year was \$1,257,047,676. Using the current debt limit restriction for non-home rule municipalities, 8.625% of Libertyville’s EAV would yield a maximum debt limit amount of \$108,420,362. As of May 1, 2009, Libertyville had \$28,130,000 in debt which is below the maximum allowed.

Libertyville’s current bond rating is Aa1. The current population for the Village is 20,742 which results in a gross debt per capita as of May 1, 2009 of \$1,356. Of the ten outstanding debt issuances described below, one is partially paid by sources other than property tax and an additional seven are fully repaid by sources other than a general debt service property tax levy.

Summary of Current Debt Issues as of May 1, 2009

General Obligation Bonds, Series 1997

Original Issue Amount: \$1,000,000

Original Issue Date: December 15, 1997

Date of Maturity: December 15, 2017

Description: Bonds used to purchase property and office building to be used as parks department offices and recreational areas. Financing is provided by general fund sales tax revenues.

General Obligation Bonds, Series 2000

Original Issue Amount: \$5,000,000

Original Issue Date: December 15, 2000

Date of Maturity: December 15, 2020

Description: Bonds used to purchase property for the Libertyville Sports Complex Facility. Financing is provided through revenues generated by the Libertyville Sports Complex.

General Obligation Bonds, Series 2001A

Original Issue Amount: \$5,290,000

Original Issue Date: November 1, 2001

Date of Maturity: November 1, 2013

Description: Bonds used to construct improvements to water system infrastructure. Financing is provided by water system revenues.

General Obligation Bonds, Series 2001

Original Issue Amount: \$17,800,000

Original Issue Date: May 15, 2001

Date of Maturity: December 15, 2020

Description: Bonds used to construct and furnish the Libertyville Sports Complex, including an indoor recreation facility, golf learning center and family entertainment center.. Financing is provided by Sports Complex revenues.

General Obligation Bonds, Series 2003

Original Issue Amount: \$2,025,000

Original Issue Date: December 15, 2003

Date of Maturity: December 15, 2010

Description: Bonds used to remodel municipal building for Police, Community Development and Engineering Departments use and for improvements to parks. Financing is provided by general fund sales tax revenues, incremental tax revenues from the Tax Increment Financing District, and annual property tax levy.

General Obligation Bonds, Series 2004

Original Issue Amount: \$2,435,000

Original Issue Date: December 15, 2004

Date of Maturity: December 15, 2020

Description: Bonds used refinance a taxable bond issue for construction of the Libertyville Sports Complex. Financing is being provided by revenues from the Sports Complex.

General Obligation Bonds, Series 2006

Original Issue Amount: \$3,000,000

Original Issue Date: August, 1, 2006

Date of Maturity: May 1, 2022

Description: Bonds used to construct improvements to water and sanitary sewer system infrastructure. Financing is provided by water and sewer system revenues.

General Obligation Limited Tax Refunding Bonds, Series 2008

Original Issue Amount: \$1,710,000

Original Issue Date: December 23, 2008

Date of Maturity: December 15, 2019

Description: Bonds used to refund Series 2000 Limited Tax Bond. Original bonds used to construct addition to Adler Pool. Financing is provided by annual property tax levy.

Summary of Debt Outstanding and Fiscal Year 2009-2010 Debt Service Requirements

Debt Issuance Name	Original Issue Amount	Outstanding as of May 1, 2009	Principal Due 2009-10	Interest Due 2009-10	Total Due 2009-10
General Obligation 1997	\$ 1,000,000	\$ 560,000	\$ 50,000	\$ 28,115	\$ 78,115
General Obligation 2000	\$ 5,000,000	\$ 3,790,000	\$ 235,000	\$ 194,531	\$ 429,531
General Obligation 2001A	\$ 5,290,000	\$ 1,685,000	\$ 305,000	\$ 62,283	\$ 367,283
General Obligation 2000	\$17,800,000	\$14,975,000	\$ 970,000	\$ 742,706	\$1,712,706
General Obligation 2003	\$ 2,025,000	\$ 175,000	\$ 100,000	\$ 4,675	\$ 104,675
General Obligation 2004	\$ 2,435,000	\$ 2,310,000	\$ 140,000	\$ 98,253	\$ 238,253
General Obligation 2006	\$ 3,000,000	\$ 2,925,000	\$ 80,000	\$ 118,708	\$ 198,708
2008 General Obligation Ltd. Tax	\$ 1,710,000	\$ 1,710,000	\$ 45,000	\$ 58,978	\$ 103,978
Total		\$28,130,000	\$1,925,000	\$1,308,249	\$3,233,249

VILLAGE OF LIBERTYVILLE
SCHEDULE OF BONDED DEBT RETIREMENT

Payments Due in Fiscal Year	All Years	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
\$1,000,000 General Obligation Bonds (1997)						
June- interest	\$ 75,652	\$ 14,058	\$ 12,858	\$ 11,524	\$ 10,176	\$ 8,676
December - interest	\$ 75,652	\$ 14,058	\$ 12,858	\$ 11,524	\$ 10,176	\$ 8,676
December - principal	\$ 560,000	\$ 50,000	\$ 55,000	\$ 55,000	\$ 60,000	\$ 60,000
\$5,000,000 General Obligation Bonds (2000)						
June- interest	\$ 691,576	\$ 97,266	\$ 91,244	\$ 84,838	\$ 78,175	\$ 71,128
December - interest	\$ 691,576	\$ 97,266	\$ 91,244	\$ 84,838	\$ 78,175	\$ 71,128
December - principal	\$ 3,790,000	\$ 235,000	\$ 250,000	\$ 260,000	\$ 275,000	\$ 285,000
\$17,800,000 General Obligation Bonds (2001)						
June- interest	\$ 2,649,719	\$ 371,353	\$ 349,528	\$ 326,691	\$ 300,441	\$ 273,066
December - interest	\$ 2,649,719	\$ 371,353	\$ 349,528	\$ 326,691	\$ 300,441	\$ 273,066
December - principal	\$ 14,975,000	\$ 970,000	\$ 1,015,000	\$ 1,050,000	\$ 1,095,000	\$ 1,145,000
\$2,025,000 General Obligation Refunding Bonds (2003)						
June- interest	\$ 3,426	\$ 2,338	\$ 1,088			
December - interest	\$ 3,426	\$ 2,338	\$ 1,088			
December - principal	\$ 175,000	\$ 100,000	\$ 75,000			
\$2,435,000 General Obligation Refunding Bonds (2004)						
June- interest	\$ 355,970	\$ 49,126	\$ 46,256	\$ 43,386	\$ 40,209	\$ 36,826
December - interest	\$ 355,970	\$ 49,126	\$ 46,256	\$ 43,386	\$ 40,209	\$ 36,826
December - principal	\$ 2,310,000	\$ 140,000	\$ 140,000	\$ 155,000	\$ 165,000	\$ 180,000
\$1,710,000 General Obligation Limited TaxRefunding Bonds (2008)						
June- interest	\$ 218,756	\$ 29,489	\$ 28,926	\$ 28,301	\$ 26,364	\$ 24,164
December - interest	\$ 218,756	\$ 29,489	\$ 28,926	\$ 28,301	\$ 26,364	\$ 24,164
December - principal	\$ 1,710,000	\$ 45,000	\$ 50,000	\$ 155,000	\$ 160,000	\$ 165,000
Sub Total Interest	\$ 7,990,198	\$ 1,127,260	\$ 1,059,800	\$ 989,480	\$ 910,730	\$ 827,720
Sub Total Principal	\$ 23,520,000	\$ 1,540,000	\$ 1,585,000	\$ 1,675,000	\$ 1,755,000	\$ 1,835,000
Total G.O. Debt Service	\$ 31,510,198	\$ 2,667,260	\$ 2,644,800	\$ 2,664,480	\$ 2,665,730	\$ 2,662,720
Water and Sewer Bonded Debt						
\$5,290,000 Water/Sewer Alt Refunding (2001A)						
May - interest	\$ 107,240	\$ 34,039	\$ 28,244	\$ 21,844	\$ 15,144	\$ 7,969
November - interest	\$ 73,201	\$ 28,244	\$ 21,844	\$ 15,144	\$ 7,969	\$ -
November - Principal	\$ 1,685,000	\$ 305,000	\$ 320,000	\$ 335,000	\$ 350,000	\$ 375,000
\$3,000,000 Water/Sewer Bond (2006)						
May - interest	\$ 559,406	\$ 60,134	\$ 58,574	\$ 56,895	\$ 55,216	\$ 53,416
November - interest	\$ 499,273	\$ 58,574	\$ 56,895	\$ 55,216	\$ 53,416	\$ 51,516
November - Principal	\$ 2,925,000	\$ 80,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 95,000
Sub Total Interest	\$ 1,239,120	\$ 180,991	\$ 165,557	\$ 149,099	\$ 131,746	\$ 112,902
Sub Total Principal	\$ 4,610,000	\$ 385,000	\$ 405,000	\$ 420,000	\$ 440,000	\$ 470,000
Total Waterworks/Sewerage Debt Service	\$ 5,849,120	\$ 565,991	\$ 570,557	\$ 569,099	\$ 571,746	\$ 582,902
ALL BONDED DEBT						
TOTAL INTEREST	\$ 9,229,318	\$ 1,308,251	\$ 1,225,357	\$ 1,138,579	\$ 1,042,476	\$ 940,622
TOTAL PRINCIPAL	\$ 28,130,000	\$ 1,925,000	\$ 1,990,000	\$ 2,095,000	\$ 2,195,000	\$ 2,305,000
TOTAL DEBT SERVICE	\$ 37,359,318	\$ 3,233,251	\$ 3,215,357	\$ 3,233,579	\$ 3,237,476	\$ 3,245,622

VILLAGE OF LIBERTYVILLE
 SCHEDULE OF BONDED DEBT RETIREMENT

(Continued)

2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
\$ 7,176	\$ 5,519	\$ 3,734	\$ 1,931					
\$ 7,176	\$ 5,519	\$ 3,734	\$ 1,931					
\$ 65,000	\$ 70,000	\$ 70,000	\$ 75,000					
\$ 63,825	\$ 56,138	\$ 47,938	\$ 39,353	\$ 30,256	\$ 20,729	\$ 10,686		
\$ 63,825	\$ 56,138	\$ 47,938	\$ 39,353	\$ 30,256	\$ 20,729	\$ 10,686		
\$ 300,000	\$ 320,000	\$ 335,000	\$ 355,000	\$ 370,000	\$ 390,000	\$ 415,000		
\$ 244,441	\$ 214,566	\$ 183,191	\$ 150,316	\$ 115,816	\$ 79,566	\$ 40,744		
\$ 244,441	\$ 214,566	\$ 183,191	\$ 150,316	\$ 115,816	\$ 79,566	\$ 40,744		
\$1,195,000	\$1,255,000	\$1,315,000	\$1,380,000	\$1,450,000	\$1,515,000	\$1,590,000		
\$ 33,136	\$ 29,139	\$ 25,044	\$ 20,529	\$ 15,853	\$ 10,903	\$ 5,563		
\$ 33,136	\$ 29,139	\$ 25,044	\$ 20,529	\$ 15,853	\$ 10,903	\$ 5,563		
\$ 195,000	\$ 195,000	\$ 210,000	\$ 215,000	\$ 225,000	\$ 240,000	\$ 250,000		
\$ 21,689	\$ 18,926	\$ 15,776	\$ 12,308	\$ 8,508	\$ 4,305			
\$ 21,689	\$ 18,926	\$ 15,776	\$ 12,308	\$ 8,508	\$ 4,305			
\$ 170,000	\$ 180,000	\$ 185,000	\$ 190,000	\$ 205,000	\$ 205,000			
\$ 740,534	\$ 648,576	\$ 551,366	\$ 448,874	\$ 340,866	\$ 231,006	\$ 113,986		
\$1,925,000	\$2,020,000	\$2,115,000	\$2,215,000	\$2,250,000	\$2,350,000	\$2,255,000		
\$2,665,534	\$2,668,576	\$2,666,366	\$2,663,874	\$2,590,866	\$2,581,006	\$2,368,986		
\$ 51,516	\$ 46,916	\$ 42,056	\$ 36,931	\$ 31,569	\$ 25,863	\$ 19,845	\$ 13,545	\$ 6,930
\$ 46,916	\$ 42,056	\$ 36,931	\$ 31,569	\$ 25,863	\$ 19,845	\$ 13,545	\$ 6,930	
\$ 230,000	\$ 240,000	\$ 250,000	\$ 260,000	\$ 275,000	\$ 290,000	\$ 300,000	\$ 315,000	\$ 330,000
\$ 98,433	\$ 88,973	\$ 78,988	\$ 68,500	\$ 57,431	\$ 45,708	\$ 33,390	\$ 20,475	\$ 6,930
\$ 230,000	\$ 240,000	\$ 250,000	\$ 260,000	\$ 275,000	\$ 290,000	\$ 300,000	\$ 315,000	\$ 330,000
\$ 328,433	\$ 328,973	\$ 328,988	\$ 328,500	\$ 332,431	\$ 335,708	\$ 333,390	\$ 335,475	\$ 336,930
\$ 838,967	\$ 737,549	\$ 630,354	\$ 517,374	\$ 398,297	\$ 276,714	\$ 147,376	\$ 20,475	\$ 6,930
\$2,155,000	\$2,260,000	\$2,365,000	\$2,475,000	\$2,525,000	\$2,640,000	\$2,555,000	\$ 315,000	\$ 330,000
\$2,993,967	\$2,997,549	\$2,995,354	\$2,992,374	\$2,923,297	\$2,916,714	\$2,702,376	\$ 335,475	\$ 336,930

FULL TIME POSITIONS BY DEPARTMENT

Department	Position	07-08	08-09	09-10
<u>Administration</u>				
	Village Administrator	1	1	1
	Assistant Village Administrator	1	1	1
	Executive Secretary	1	1	1
	TOTAL	3	3	3
<u>Finance Department</u>				
	Director of Finance	1	1	1
	Assistant Director of Finance	0	0	0
	Accountant	0	0	0
	Senior Accountant	1	1	1
	Administrative Secretary	1	1	1
	Accounting Assistant	3	3	3
	Cashier/Receptionist	2	2	2
	MIS Coordinator	1	1	1
	TOTAL	9	9	9
<u>Community Development</u>				
	Director of Community Development	1	1	1
	Economic Development Coordinator	1	1	1
<u>Planning</u>	Senior Planner	1	1	1
	Associate Planner	1	1	1
	Administrative Secretary	1	1	1
	<i>SUB-TOTAL</i>	<i>5</i>	<i>5</i>	<i>5</i>
<u>Building Services</u>				
	Building Commissioner	1	1	1
	Building Inspector	1	1	1
	Plan Reviewer	1	1	1
	Electrical Inspector	1	1	1
	Plumbing Inspector	1	1	1
	Code Compliance Inspector	1	0	0
	Code Compliance/Building Inspector	0	1	1
	Secretary	1	1	1
	<i>SUB-TOTAL</i>	<i>7</i>	<i>7</i>	<i>7</i>
<u>Public Building</u>				
	Building Maintenance Technician	1	1	1
	<i>SUB-TOTAL</i>	<i>1</i>	<i>1</i>	<i>1</i>
<u>Community Development</u>				
	TOTAL	13	13	13

FULL TIME POSITIONS BY DEPARTMENT

Department	Position	07-08	08-09	09-10	
<u>Public Works</u>					
<u>Administration and Engineering</u>					
	Director of Public Works	1	1	1	
	Administrative Secretary	1	1	1	(1)
	Assistant to the Director of Public Works	1	1	1	
	Senior Project Engineer	1	1	1	
	Project Engineer	2	2	2	
	Engineering Inspector	1	1	1	
	GIS Coordinator	1	1	1	
	<i>SUB-TOTAL</i>	8	8	8	
<u>Streets and Utilities</u>					
	Streets & Utility Systems Superintendent	1	1	1	
	Assist. Streets & Utility Systems	1	1	1	
	Secretary	1	1	1	
	Public Works Team Leader	3	3	3	
	Public Works Maintenance Technician	9	9	9	(2)
	Utility Technician	1	1	1	
	Water System Supervisor	1	1	1	
	Water System Operator	3	3	3	
	Water Meter Technician	0	1	1	
	<i>SUB-TOTAL</i>	20	21	21	
<u>Fleet Services</u>					
	Fleet Services Superintendent	1	1	1	
	Equipment Mechanic I	3	3	3	
	<i>SUB-TOTAL</i>	4	4	4	
<u>Wastewater Treatment Plant</u>					
	WWTP Superintendent	1	1	1	
	WWTP Equipment Technician	1	1	1	
	WWTP Operator II	1	1	1	
	WWTP Operator I	2	2	2	
	<i>SUB-TOTAL</i>	5	5	5	
<u>Public Works Department</u>		TOTAL	37	38	38
<u>Police Department</u>					
<u>Administration</u>					
	Police Chief	1	1	1	
	Deputy Police Chief	2	2	2	
	Police Lieutenant	1	1	1	
	Administrative Secretary	1	1	1	
	Telecommunicator/Records Supervisor	1	1	1	
	Police Records Assistant	3	3	3	(3)
	Public Safety Telecommunicator	9	9	9	(4)
	<i>SUB-TOTAL</i>	18	18	18	

FULL TIME POSITIONS BY DEPARTMENT

Department	Position	07-08	08-09	09-10	
<u>Patrol</u>	Police Lieutenant	3	3	3	
	Police Sergeant	3	3	3	
	Police Officers	26	26	26	(5)
	<i>SUB-TOTAL</i>	<u>32</u>	<u>32</u>	<u>32</u>	
<u>Investigations</u>	Police Sergeant	1	1	1	
	Police Officers	5	5	5	
	<i>SUB-TOTAL</i>	<u>6</u>	<u>6</u>	<u>6</u>	
<u>Community Service</u>	Public Service Officers	3	3	3	
<u>Police Department</u>	TOTAL	<u>59</u>	<u>59</u>	<u>59</u>	
<u>Fire Department</u>					
<u>Administration</u>	Fire Chief	1	1	1	
	Assistant Fire Chief	1	1	1	
	Administrative Secretary	1	1	1	
	<i>SUB-TOTAL</i>	<u>3</u>	<u>3</u>	<u>3</u>	
<u>Prevention</u>	Assistant Fire Chief	1	1	1	
	Fire Lieutenant	0	0	0	
	Secretary	1	1	1	
	<i>SUB-TOTAL</i>	<u>2</u>	<u>2</u>	<u>2</u>	
<u>Emergency Services</u>	Assistant Fire Chief	1	1	1	
	Fire Lieutenant	7	7	7	(6)
	Firefighter/Paramedic	20	20	20	
	<i>SUB-TOTAL</i>	<u>28</u>	<u>28</u>	<u>28</u>	
<u>Support Services</u>	Assistant Fire Chief	1	1	1	
<u>Fire Department</u>	TOTAL	<u>34</u>	<u>34</u>	<u>34</u>	
<u>Parks and Recreation</u>					
<u>Recreation</u>	Director of Parks & Recreation	1	1	1	
	Recreation Manager	1	1	1	
	Parks & Recreation Business Manager	1	1	1	
	Secretary	1	1	1	
	<i>SUB-TOTAL</i>	<u>4</u>	<u>4</u>	<u>4</u>	

FULL TIME POSITIONS BY DEPARTMENT

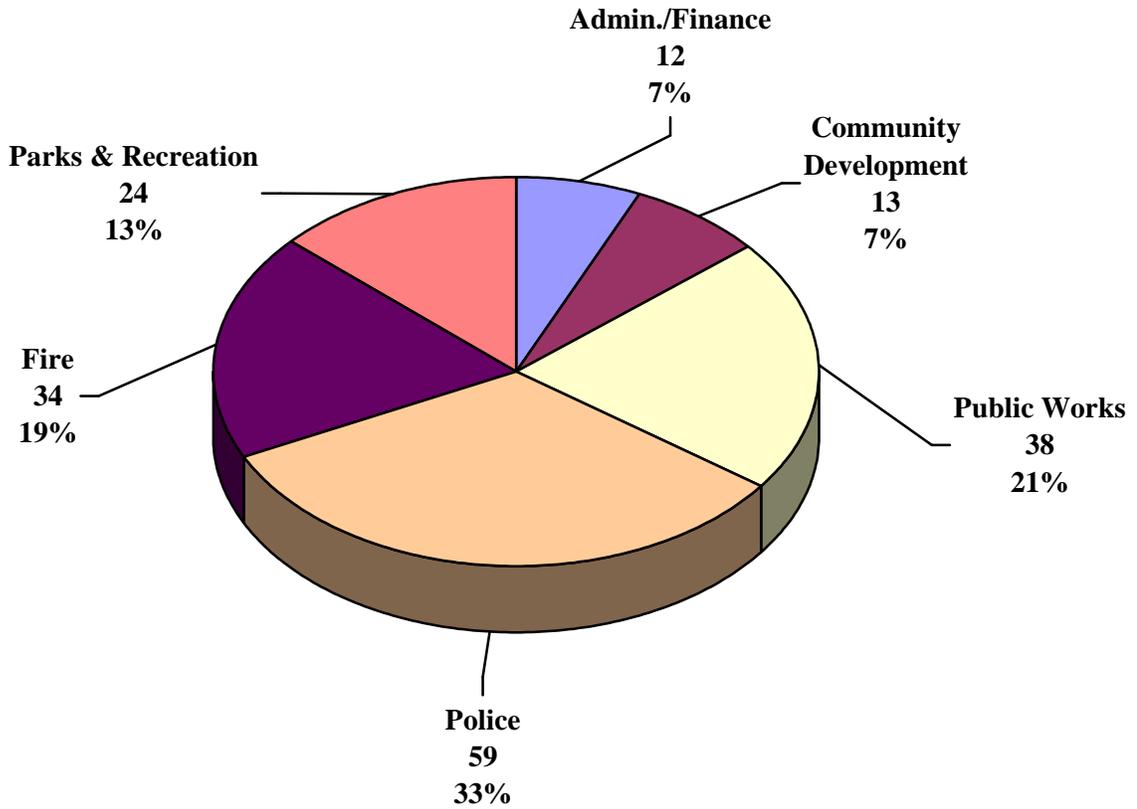
Department	Position	07-08	08-09	09-10	
<u>Parks</u>	Parks Superintendent	1	1	1	
	Assistant Parks Superintendent	1	0	0	
	Parks Equipment Supervisor	1	1	1	
	Parks Grounds Technician	4	3	3	
	Arborist	1	1	1	
	Assistant Arborist	1	1	1	
	Parks Facility Technician	1	1	1	
	Golf Maintenance Specialist	1	1	1	
	Golf Course Supervisor	1	1	1	
	<i>SUB-TOTAL</i>		<u>12</u>	<u>10</u>	<u>10</u>
<u>Sports Complex</u>	Parks Grounds Technician	1	2	2	
	Parks Facility Technician	2	2	2	
	Parks Grounds Assistant	1	1	1	
	Recreation Supervisor	4	5	5	(7)
	<i>SUB-TOTAL</i>		<u>8</u>	<u>10</u>	<u>10</u>
<u>Parks and Recreation</u>	TOTAL	24	24	24	
<u>TOTAL OF ALL FULL TIME POSITIONS</u>		<u>179</u>	<u>180</u>	<u>180</u>	(8)

The following positions are currently vacant and will be unfunded for the 2009-10 fiscal year:

- (1) One Public Works Department Administrative Secretary position
- (2) One Public Works Maintenance Technician position
- (3) One Records Assistant position
- (4) One Public Safety Telecommunicator position
- (5) Two Police Officer positions
- (6) One Fire Lieutenant position
- (7) One Recreation Supervisor position.
- (8) Total of 172 position funded in 2009-10 fiscal year.

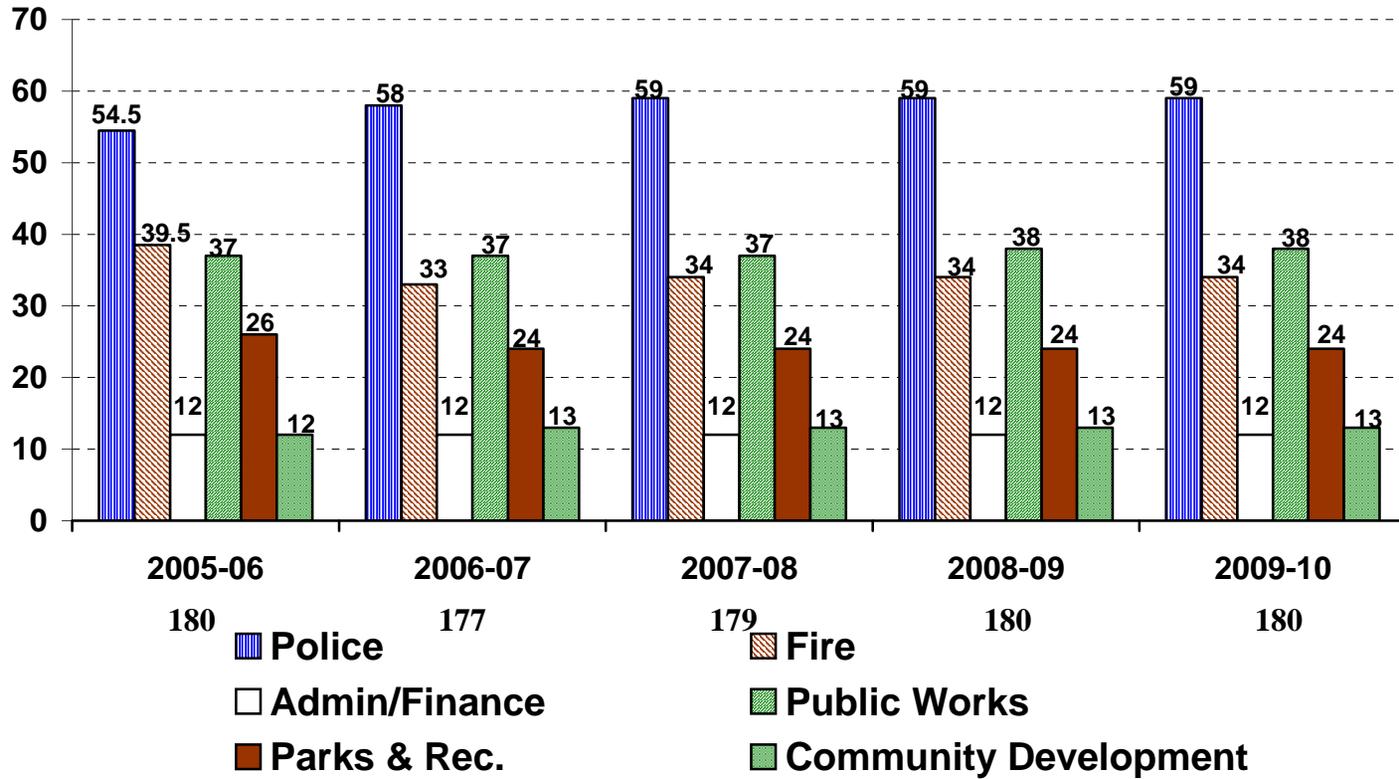
2009-2010 Village of Libertyville

Authorized Full-Time Positions by Department



Department	2005-06	2006-07	2007-08	2008-09	2009-10
Administration/Finance	12	12	12	12	12
Community Development	12	13	13	13	13
Public Works	37	37	37	38	38
Police	54.5	58	59	59	59
Fire	38.5	33	34	34	34
Parks & Recreation	26	24	24	24	24
Total	180.0	177	179	180	180

Village of Libertyville Authorized Full-Time Positions 2005-06 thru 2009-10



Employee Classification and Pay Plan Guidelines

The Libertyville Board of Trustees has established a position classification system and employee pay plan, which is intended to provide a framework for equitable compensation for Village employees. The Village Administrator or his designee will be responsible for preparing, maintaining and administering the position classification system and employee pay plan. The Village Administrator or his designee may, from time to time, recommend to the Village Board amendments to the classification system and pay plan, when appropriate. The Village Board retains the right to amend, modify, discontinue or replace the position classification system and employee pay plan.

The following guidelines will be utilized in administering the position classification system and employee pay plan:

- ▶ Review of job descriptions and the position classification system may be conducted periodically by the Village Administrator or his designee. Any requests for changes to a job description or reclassification must be submitted by the department head, the Village Administrator, or may be initiated by the Village Administrator.
- ▶ The Village will maintain a salary range for each position classification which will include a minimum, midpoint and maximum salary. The employee pay plan will be reviewed by the Administrator on an annual basis, and any adjustments necessary to remain competitive with the municipal market place will be subject to the approval of the Mayor and Village Board.
- ▶ Employee pay increases will be based on merit and the results of a performance evaluation, with recommendation of the Department Head, and approval by the Village Administrator. Nothing contained within the employee compensation plan shall be deemed to vest or grant any right to a salary increase to an employee. Decisions regarding employee pay increases are always subject to budgetary limits established by the Mayor and Village Board.
- ▶ The Village Board may, from time to time, grant general wage adjustment to all full time employees not covered by a collective bargaining agreement and who are included in the employee classification and pay plan. Any general wage adjustment granted by the Village Board will be effective May 1 of each fiscal year, unless the Village Board determines otherwise.
- ▶ Those Village employees who are at the maximum of the salary range for their position may be eligible for a merit pay increase in the form of a cash award, rather than an adjustment to the employee's base salary. The cash merit award will be limited to a maximum of 1.5% of the employee's base salary.
- ▶ Administration of the position classification system and employee pay plan shall be governed by these guidelines, as well as the provisions contained in the Village of Libertyville Personnel Policy/Employee Handbook.

**Village of Libertyville
FY 2009-2010 Salary Plan
Salary Ranges Per Job Class - (Salary Range Order)**

Approved Adjustment May 1, 2009 (3.5%)

Class Code	Occupational Job Families and Job Classes	Recommended			
		Salary Range	Minimum	Midpoint	Maximum
5001	Parks Grounds Assistant	8	\$32,260	\$40,323	\$48,388
7001	Cashier/Receptionist	8	\$32,260	\$40,323	\$48,388
4001	Police Records Assistant	11	\$34,740	\$43,424	\$52,109
1001	Secretary	14	\$37,411	\$46,763	\$56,117
4002	Public Service Officer	15	\$38,346	\$47,933	\$57,518
6001	Water Meter Technician	15	\$38,346	\$47,933	\$57,518
7002	Accounting Assistant	15	\$38,346	\$47,933	\$57,518
1002	Administrative Secretary	16	\$39,304	\$49,130	\$58,958
2001	Building Maintenance Technician	18	\$41,294	\$51,616	\$61,942
5002	Parks Grounds Technician	18	\$41,294	\$51,616	\$61,942
5003	Parks Facility Technician	18	\$41,294	\$51,616	\$61,942
5004	Assistant Arborist	18	\$41,294	\$51,616	\$61,942
6002	Public Works Maintenance Technician	18	\$41,294	\$51,616	\$61,942
4003	Public Safety Telecommunicator	19	\$42,326	\$52,907	\$63,490
6003	Utility Technician	19	\$42,326	\$52,907	\$63,490
5005	Parks Equipment Mechanic I	20	\$43,385	\$54,230	\$65,077
5006	Parks Grounds Specialist	20	\$43,385	\$54,230	\$65,077
5007	Parks Facility Specialist	20	\$43,385	\$54,230	\$65,077
5008	Recreation Supervisor	20	\$43,385	\$54,230	\$65,077
6004	WWTP Operator I	20	\$43,385	\$54,230	\$65,077
1003	Executive Secretary	21	\$44,469	\$55,587	\$66,705
5009	Arborist	23	\$46,721	\$58,401	\$70,080
5010	Golf Maintenance Specialist	23	\$46,721	\$58,401	\$70,080
5011	Turf Equipment Mechanic I	23	\$46,721	\$58,401	\$70,080
6005	Public Works Team Leader	23	\$46,721	\$58,401	\$70,080
6006	Equipment Mechanic I	23	\$46,721	\$58,401	\$70,080
6007	Water System Operator	23	\$46,721	\$58,401	\$70,080
6008	WWTP Operator II	23	\$46,721	\$58,401	\$70,080
6009	WWTP Equipment Technician	23	\$46,721	\$58,401	\$70,080
7003	Accountant	24	\$47,887	\$59,861	\$71,833
5012	Parks Equipment Supervisor	25	\$49,085	\$61,357	\$73,628
5013	Golf Maintenance Supervisor	25	\$49,085	\$61,357	\$73,628
6010	Equipment Mechanic II	25	\$49,085	\$61,357	\$73,628
2002	Code Compliance/Building Inspector	27	\$51,571	\$64,463	\$77,358
2003	Associate Planner	27	\$51,571	\$64,463	\$77,358
2004	Plumbing Inspector	27	\$51,571	\$64,463	\$77,358
2005	Electrical Inspector	27	\$51,571	\$64,463	\$77,358
2006	Building Inspector	27	\$51,571	\$64,463	\$77,358
6011	GIS Coordinator	27	\$51,571	\$64,463	\$77,358
6012	Assistant to the Director of Public Works	27	\$51,571	\$64,463	\$77,358

Village of Libertyville
FY 2009-2010 Salary Plan
Salary Ranges Per Job Class - (Salary Range Order)

Approved Adjustment May 1, 2009 (3.5%)

Class Code	Occupational Job Families and Job Classes	Recommended			
		Salary Range	Minimum	Midpoint	Maximum
6013	Engineering Inspector	28	\$52,861	\$66,073	\$79,289
2007	Plan Reviewer	30	\$55,536	\$69,421	\$83,305
5014	Recreation Manager	30	\$55,536	\$69,421	\$83,305
5015	Parks & Recreation Business Manager	30	\$55,536	\$69,421	\$83,305
6014	Water System Supervisor	30	\$55,536	\$69,421	\$83,305
7004	Senior Accountant	30	\$55,536	\$69,421	\$83,305
5016	Assistant Parks Superintendent	32	\$58,348	\$72,934	\$87,522
2008	Senior Planner	33	\$59,806	\$74,759	\$89,709
4004	Telecommunicator/Records Supervisor	33	\$59,806	\$74,759	\$89,709
6015	Assistant Streets & Utility Systems Superintendent	34	\$61,301	\$76,626	\$91,951
6016	Project Engineer	34	\$61,301	\$76,626	\$91,951
6017	Fleet Services Superintendent	35	\$62,834	\$78,542	\$94,251
2009	Economic Development Coordinator	35	\$62,834	\$78,542	\$94,251
7005	MIS Coordinator	35	\$62,834	\$78,542	\$94,251
4005	Police Sergeant	36	\$64,406	\$80,506	\$96,607
5017	Parks Superintendent	37	\$66,016	\$82,518	\$99,024
6018	WWTP Superintendent	37	\$66,016	\$82,518	\$99,024
7006	Assistant Director of Finance	37	\$66,016	\$82,518	\$99,024
6019	Senior Project Engineer	38	\$67,666	\$84,581	\$101,499
2010	Building Commissioner	39	\$69,356	\$86,696	\$104,035
6020	Streets & Utility Systems Superintendent	40	\$71,090	\$88,863	\$106,637
3002	Assistant Fire Chief	41	\$72,867	\$91,084	\$109,303
4006	Police Lieutenant	41	\$72,867	\$91,084	\$109,303
4007	Deputy Police Chief	44	\$78,470	\$98,090	\$117,707
6021	Village Engineer	44	\$78,470	\$98,090	\$117,707
7007	Assistant Village Administrator	49	\$88,781	\$110,979	\$133,174
2011	Director of Community Development	50	\$91,002	\$113,754	\$136,504
5018	Director of Parks & Recreation	51	\$93,278	\$116,597	\$139,918
7008	Director of Finance	51	\$93,278	\$116,597	\$139,918
3003	Fire Chief	52	\$95,608	\$119,511	\$143,414
4008	Police Chief	52	\$95,608	\$119,511	\$143,414
6022	Director of Public Works	52	\$95,608	\$119,511	\$143,414
7009	Village Administrator	65	\$131,800	\$164,747	\$197,696

**Village of Libertyville
Salary Range Table**

Approved Adjustment May 1, 2009 (3.5%)

Salary Plan	Minimum	Midpoint	Maximum	Salary Range	Minimum	Midpoint	Maximum
1	\$27,138	\$33,922	\$40,707	34	\$61,301	\$76,626	\$91,951
2	\$27,817	\$34,771	\$41,724	35	\$62,834	\$78,542	\$94,251
3	\$28,511	\$35,641	\$42,768	36	\$64,406	\$80,506	\$96,607
4	\$29,225	\$36,532	\$43,838	37	\$66,016	\$82,518	\$99,024
5	\$29,956	\$37,445	\$44,935	38	\$67,666	\$84,581	\$101,499
6	\$30,705	\$38,380	\$46,056	39	\$69,356	\$86,696	\$104,035
7	\$31,472	\$39,339	\$47,209	40	\$71,090	\$88,863	\$106,637
8	\$32,260	\$40,323	\$48,388	41	\$72,867	\$91,084	\$109,303
9	\$33,065	\$41,331	\$49,598	42	\$74,691	\$93,361	\$112,034
10	\$33,893	\$42,366	\$50,839	43	\$76,558	\$95,696	\$114,835
11	\$34,740	\$43,424	\$52,109	44	\$78,470	\$98,090	\$117,707
12	\$35,608	\$44,509	\$53,411	45	\$80,432	\$100,542	\$120,650
13	\$36,499	\$45,624	\$54,746	46	\$82,443	\$103,054	\$123,665
14	\$37,411	\$46,763	\$56,117	47	\$84,505	\$105,632	\$126,756
15	\$38,346	\$47,933	\$57,518	48	\$86,617	\$108,271	\$129,926
16	\$39,304	\$49,130	\$58,958	49	\$88,781	\$110,979	\$133,174
17	\$40,288	\$50,359	\$60,430	50	\$91,002	\$113,754	\$136,504
18	\$41,294	\$51,616	\$61,942	51	\$93,278	\$116,597	\$139,918
19	\$42,326	\$52,907	\$63,490	52	\$95,608	\$119,511	\$143,414
20	\$43,385	\$54,230	\$65,077	53	\$97,999	\$122,497	\$146,999
21	\$44,469	\$55,587	\$66,705	54	\$100,450	\$125,561	\$150,674
22	\$45,581	\$56,976	\$68,372	55	\$102,961	\$128,702	\$154,441
23	\$46,721	\$58,401	\$70,080	56	\$105,536	\$131,920	\$158,301
24	\$47,887	\$59,861	\$71,833	57	\$108,174	\$135,217	\$162,260
25	\$49,085	\$61,357	\$73,628	58	\$110,877	\$138,597	\$166,316
26	\$50,312	\$62,891	\$75,470	59	\$113,648	\$142,061	\$170,476
27	\$51,571	\$64,463	\$77,358	60	\$116,491	\$145,613	\$174,736
28	\$52,861	\$66,073	\$79,289	61	\$119,402	\$149,254	\$179,105
29	\$54,182	\$67,726	\$81,272	62	\$122,389	\$152,985	\$183,582
30	\$55,536	\$69,421	\$83,305	63	\$125,448	\$156,810	\$188,172
31	\$56,925	\$71,156	\$85,386	64	\$128,584	\$160,729	\$192,875
32	\$58,348	\$72,934	\$87,522	65	\$131,800	\$164,747	\$197,696
33	\$59,806	\$74,759	\$89,709				

2.50%

50.00%

**Village of Libertyville
Position Classification Plan
Schematic of Occupational Job Classes**

Class Code	Occupational Job Families and Job Classes	FLSA (1)
<u>Clerical and Office Series</u>		
1000	Clerical Support Group	
1001	Secretary	NE
1002	Administrative Secretary	NE
1003	Executive Secretary	NE
2000	Community Development Group	
2001	Building Maintenance Technician	NE
2002	Code Compliance/Building Inspector	NE
2003	Associate Planner	E
2004	Plumbing Inspector	NE
2005	Electrical Inspector	NE
2006	Building Inspector	NE
2007	Plan Reviewer	NE
2008	Senior Planner	E
2009	Economic Development Coordinator	E
2010	Building Commissioner	E
2011	Director of Community Development	E
3000	Fire Group	
3002	Assistant Fire Chief	E
3003	Fire Chief	E
4000	Police Group	
4001	Police Records Assistant	NE
4002	Public Service Officer	NE
4003	Public Safety Telecommunicator	NE
4004	Telecommunicator/Records Supervisor	NE
4005	Police Sergeant	NE
4006	Police Lieutenant	E
4007	Deputy Police Chief	E
4008	Police Chief	E
5000	Parks & Recreation Group	
5001	Parks Grounds Assistant	NE
5002	Parks Grounds Technician	NE
5003	Parks Facility Technician	NE
5004	Assistant Arborist	NE
5005	Parks Equipment Mechanic I	NE
5006	Parks Grounds Specialist	NE
5007	Parks Facility Specialist	NE
5008	Recreation Supervisor	E
5009	Arborist	NE
5010	Golf Maintenance Specialist	NE
5011	Turf Equipment Mechanic I	NE
5012	Parks Equipment Supervisor	E
5013	Golf Maintenance Supervisor	E
5014	Recreation Manager	E
5015	Parks & Recreation Business Manager	E
5016	Assistant Parks Superintendent	E
5017	Parks Superintendent	E
5018	Director of Parks & Recreation	E

**Village of Libertyville
Position Classification Plan
Schematic of Occupational Job Classes**

Class Code	Occupational Job Families and Job Classes	FLSA (1)
6000	Public Works Group	
6001	Water Meter Technician	NE
6002	Public Works Maintenance Technician	NE
6003	Utility Technician	NE
6004	WWTP Operator I	NE
6005	Public Works Team Leader	NE
6006	Equipment Mechanic I	NE
6007	Water System Operator	NE
6008	WWTP Operator II	NE
6009	WWTP Equipment Technician	NE
6010	Equipment Mechanic II	NE
6011	GIS Coordinator	NE
6012	Assistant to the Director of Public Works	E
6013	Engineering Inspector	NE
6014	Water System Supervisor	NE
6015	Assistant Streets & Utility Systems Superintendent	E
6016	Project Engineer	E
6017	Fleet Services Superintendent	E
6018	WWTP Superintendent	E
6019	Senior Project Engineer	E
6020	Streets & Utility Systems Superintendent	E
6021	Village Engineer	E
6022	Director of Public Works	E
7000	Administrative Group	
7001	Cashier/Receptionist	NE
7002	Accounting Assistant	NE
7003	Accountant	NE
7004	Senior Accountant	NE
7005	MIS Coordinator	E
7006	Assistant Director of Finance	E
7007	Assistant Village Administrator	E
7008	Director of Finance	E
7009	Village Administrator	E

(1) E Exempt Employee. An employee who occupies a position that is exempt from the overtime provisions of the Federal Fair Labor Standards Act (FLSA) and its regulations as defined by the United States Department of Labor. An exempt employee is not eligible for any form of overtime compensation.

NE Non-Exempt Employee. An employee who occupies a position that is non-exempt from the overtime provisions of the Federal Fair Labor Standards Act (FLSA) and its regulations as defined by the United States Department of Labor. A non-exempt employee is eligible for overtime compensation.

Village of Libertyville Part-Time Pay Scale-FY 09-10

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

Position	Hourly Pay Range	Department
Climbing Wall Attendant	*\$8.00-\$10.50/hour	Parks and Recreation
Desk Attendant	*\$8.00-\$10.50/hour	Parks and Recreation
Pro Shop/Range Attendant	*\$8.00-\$10.50/hour	Parks and Recreation
Babysitting Attendant	*\$8.00-\$10.50/hour	Parks and Recreation
Birthday Party Attendant	*\$8.00-\$10.50/hour	Parks and Recreation
Pool Attendant	*\$8.00-\$10.50/hour	Parks and Recreation
Pool Lifeguard	*\$8.00-\$10.50/hour	Parks and Recreation
Concessions Attendant	*\$8.00-\$10.50/hour	Parks and Recreation
Camp Counselor	*\$8.00-\$10.50/hour	Parks and Recreation
Seasonal Laborers	*\$8.00-\$10.50/hour	Parks and Recreation Public Works
*In accordance to State Minimum Wage Law - Effective 7/1/09, may be paid \$7.75 under age 18		
Meter Readers	\$8.00-\$15.50/hour	Public Works
P-O-C Firefighter	\$8.00-\$15.50/hour	Fire Department
Intern	\$8.00-\$15.50/hour	All Departments
Recreation Program Leader	\$8.00-\$15.50/hour	Parks and Recreation
Preschool Teacher	\$8.00-\$15.50/hour	Parks and Recreation
Office Assistant	\$8.00-\$20.50/hour	All Departments
Telecommunicator	\$8.00-\$20.50/hour	Police/Fire Department
Climbing Wall Leader	\$8.25-\$11.50/hour	Parks and Recreation
Desk Leader	\$8.25-\$11.50/hour	Parks and Recreation
Pro Shop/Range Leader	\$8.25-\$11.50/hour	Parks and Recreation
Babysitting Leader	\$8.25-\$11.50/hour	Parks and Recreation
Birthday Party Leader	\$8.25-\$11.50/hour	Parks and Recreation
Concessions Leader	\$8.25-\$11.50/hour	Parks and Recreation
Camp Supervisors	\$9.25-\$16.50/hour	Parks and Recreation
Swim Team Leader	\$9.25-\$16.50/hour	Parks and Recreation
Swim Lesson Instructor	\$9.25-\$16.50/hour	Parks and Recreation
Recreation Specialist	\$10.25-\$30.00/hour	Parks and Recreation
Recreation Instructors	\$10.25-\$35.00/hour	Parks and Recreation
Dance Teacher	\$10.25-\$35.00/hour	Parks and Recreation
Fitness Instructors	\$10.25-\$35.00/hour	Parks and Recreation
Personal Trainers	\$10.25-\$35.00/hour	Parks and Recreation
Fire Inspector	\$10.25-\$35.00/hour	Fire Department
Sports Tutors	\$10.00-\$40.00/hour	Parks and Recreation
Crossing Guard	\$20.00-\$35.00/day	Police Department

**VILLAGE OF LIBERTYVILLE
2008 TAX LEVY PUBLIC HEARING**

INFORMATION GUIDE

Tax Levy Process

In order to collect a property tax, government agencies in the State of Illinois are required to establish a "tax levy". The tax levy is a projection of the monies the government agency obtains through the annual property tax. The Libertyville Village Board adopts a property tax levy by ordinance, and files the ordinance with the Lake County Clerk by the last Tuesday in December. The funds identified in the tax levy and collected through the property tax are utilized by the Village, along with other revenue sources, to fund the Village Budget.

One of the more difficult aspects to understand regarding the property tax system in Illinois pertains to its timing. The Village's 2008 tax levy will be incorporated in the property tax bills property owners receive in 2009, and will be used by the Village to fund a portion of the 2009-10 Village Budget (the Village operates on a May 1 through April 30 fiscal/budget year). The tax levy ordinance adopted by the Village is filed with the Lake County Clerk, whose office determines the "tax rate" needed to raise the dollars levied by the Village. The Village levies in dollars rather than a specific tax rate. As a result, the Village does not receive any additional dollars if the assessed valuation of property in the Village increases. Rather, the amount of the Village tax levy remains the same, and is spread over a greater total assessed valuation of property (which results in a decrease in the actual Village tax rate).

It is difficult to determine the amount of a tax levy due to the fact that the actual dollars collected from the 2008 tax levy are not received until fiscal year 2009-10, for which the Village has not yet considered an annual budget. In order to determine an accurate projection of dollars needed by the tax levy, the Village Board and Staff utilize a long term financial plan, and have already begun general discussions for the preparation of the 2009-10 Village Budget.

The property tax rate is determined by the Lake County Clerk and appears on the property owner's property tax bill. The tax rate is applied to the property's assessed valuation, which determines the amount of money the taxpayer pays to the Village of Libertyville and other taxing agencies. Property owners in the Village of Libertyville will note that the Village is only one of many taxing bodies which appear on the annual property tax bill.

Proposed 2008 Village Tax Levy

After reviewing optional levies, the Village Board is considering a 2008 net tax levy in the amount of \$5,394,283 which would include a levy of \$134,000 for the Village's payment to the Special Recreation Association. Legislation was passed in 2003 which allowed this portion to be levied outside the tax cap. This proposed tax levy represents a 4.4% increase over the extended 2007 Village property tax levy of \$5,166,109. The Village Staff anticipates that the estimated 2008 levy would result in a property tax rate of \$0.429 which is the same as the 2007 rate.

TAX LEVY COMPARISON - 2007 & 2008

FUND	2007 EXTENDED LEVY			2008 PROPOSED	
	LEVY	EXTENSION	RATE	LEVY	RATE
CORPORATE	875,000	878,588	0.073	895,000	0.071
FIRE	785,000	794,339	0.066	800,000	0.064
STREETS/BRIDGES*	775,000	532,462	0.044	540,000	0.043
PARKS	350,000	361,063	0.030	370,000	0.029
RECREATION	350,000	361,063	0.030	370,000	0.029
IMRF/FICA	385,000	385,134	0.032	390,000	0.031
Sub-Total General Fund	3,520,000	3,312,650	0.275	3,365,000	0.268
POLICE PENSION	860,000	866,552	0.072	973,000	0.077
FIRE PENSION	608,000	613,808	0.051	697,000	0.055
Sub-Total Pensions	1,468,000	1,480,360	0.123	1,670,000	0.133
Sub-total General & Pensions (Tax Cap)	4,988,000	4,793,010	0.398	5,035,000	0.401
TWP ROAD/BRIDGE	0	250,024	0.021	268,000	0.021
SRA	130,000	132,390	0.011	134,000	0.011
BONDS(See Below)	4,443,911	4,443,911	0.369	3,253,318	0.259
GROSS LEVY (Truth In Taxation)	9,561,911	9,619,335	0.799	8,690,318	0.691
BOND ABATEMENT	4,203,202	4,203,202	0.349	3,028,035	0.241
TWP ROAD/BRIDGE	212,000	250,024	0.021	268,000	0.021
NET VILLAGE LEVY	5,146,709	5,166,109	0.429	5,394,283	0.429

* For comparison purposes, the Township levies are combined.
The Village can expect approximately \$268,000 from the Townships for 2008.

BONDS	2007		2008	
	Levy	Extended	Levy	Extended
Sales Tax (1997 Alt Rev)Bolander	80,465	0	78,115	0
Sales Tax (1998 Alt Rev)Rd Improve	451,313	0	0	0
Adler Pool (2000 Ltd Tax Bonds)	116,335	117,000	120,608	120,608
Sports Complex (2000 Alt Rev) Land	431,063	0	429,531	0
Sports Complex (2001 Alt Rev) Construction	1,718,613	0	1,712,706	0
Water/Sewer Ref (2001A Alt Rev)	383,813	0	367,283	0
Sales Tax (2001B Alt Rev)	420,188	0	0	0
Park Imp(2003A Ltd Tax Ref Bonds)	122,205	123,709	104,675	104,675
Sales Tax (2003B Alt Rev Ref Bonds)	291,270	0	0	0
Sports Complex (2004 Refunding)	228,378	0	238,253	0
Water/Sewer (2006 Alt Revenue)	200,268	0	202,148	0
	4,443,911	240,709	3,253,318	225,283
EAV	1,203,544,687		1,257,166,751	

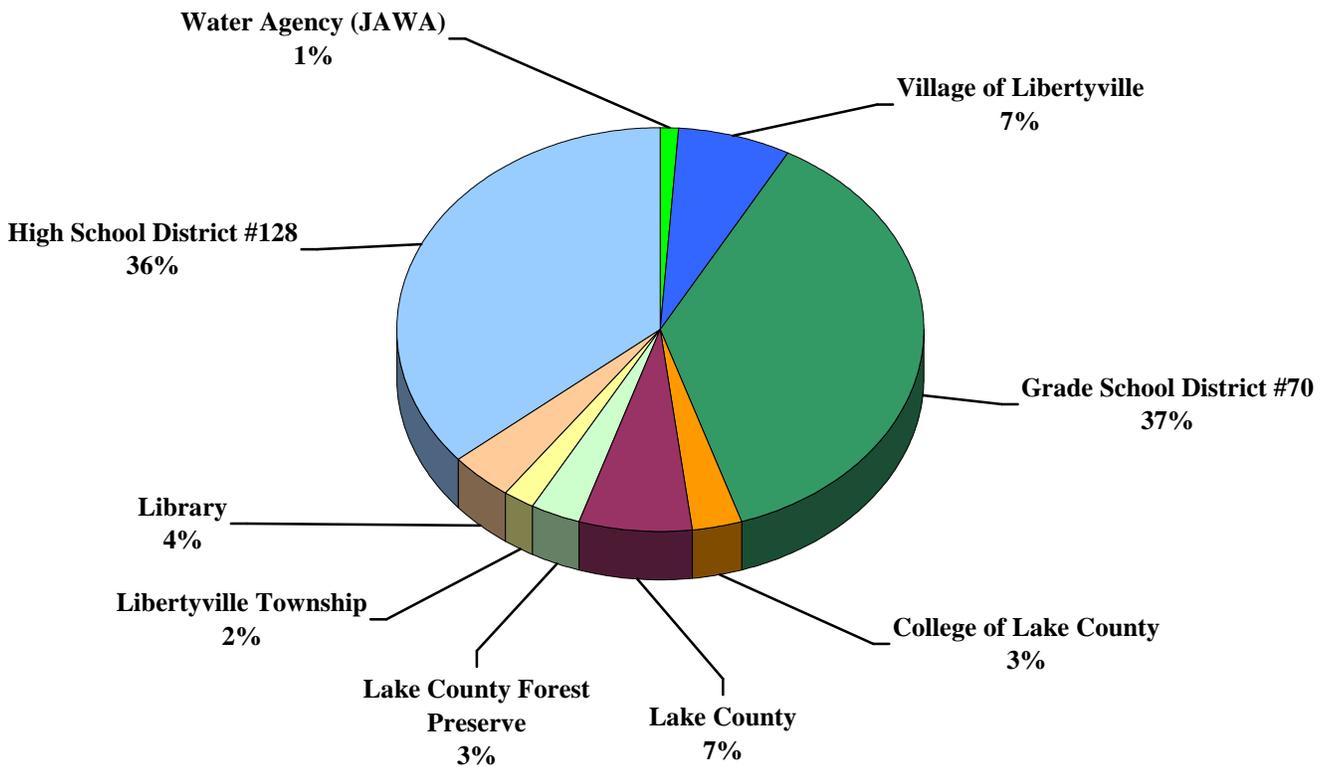
In attempting to determine the 2008 property tax levy, the Village Board has taken the following items into consideration:

- An increase of approximately 3.5% in the equalized assessed valuation of property within the Village.
- Requirements of the tax cap legislation.
- Projections contained in the Village Five Year Financial Plan.
- A desire to preserve General Fund balances.

Due to the fact that the gross 2008 estimated tax levy, which includes the township portion of the road and bridge levy, represents an increase less than 5% compared to the 2007 tax extension, the Village is not required to hold a public hearing and provide notice as required by the State of Illinois Truth-in-Taxation Act. The Village Board has scheduled a voluntary Public Hearing at 8:00 p.m. on Tuesday, November 28, 2008 to discuss the 2008 tax levy and obtain public input.

Distribution of Your Property Tax Dollars

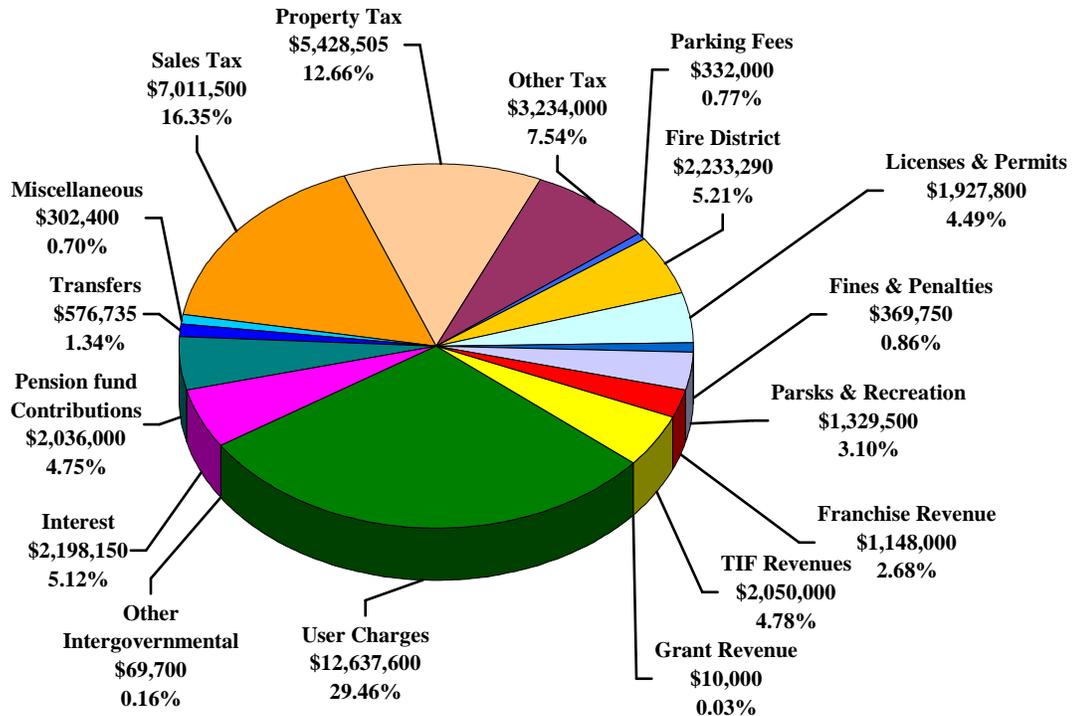
The Village of Libertyville is only one of many governmental taxing agencies which appear on a homeowner's real estate tax bill. As the following chart indicates, the Village's share of a homeowner's real estate tax bill is approximately 7% (based upon 2007 tax rates which are paid in calendar year 2008).



Village Revenues

Real estate taxes represent one of many sources of revenue that are utilized to fund Village operations. In addition to receiving revenues from the tax levy, other major sources of revenue received and utilized by the Village include:

2008-09 Budgeted Revenues



Revenues received from real estate taxes represent approximately 12% of all Village revenues. In order to put the property tax levy in perspective, the estimated 2008 levy of \$5.4 million is less than half of the \$15.4 million it costs the Village to provide Police and Fire services.

Total Village Expenditures

The Village adopts an annual budget which is based on a fiscal year of May 1 through April 30. Village operations and services are organized by various funds contained within the Budget. These funds include the General Fund, Enterprise Funds, Debt Service, Capital Projects, and Pension Funds.

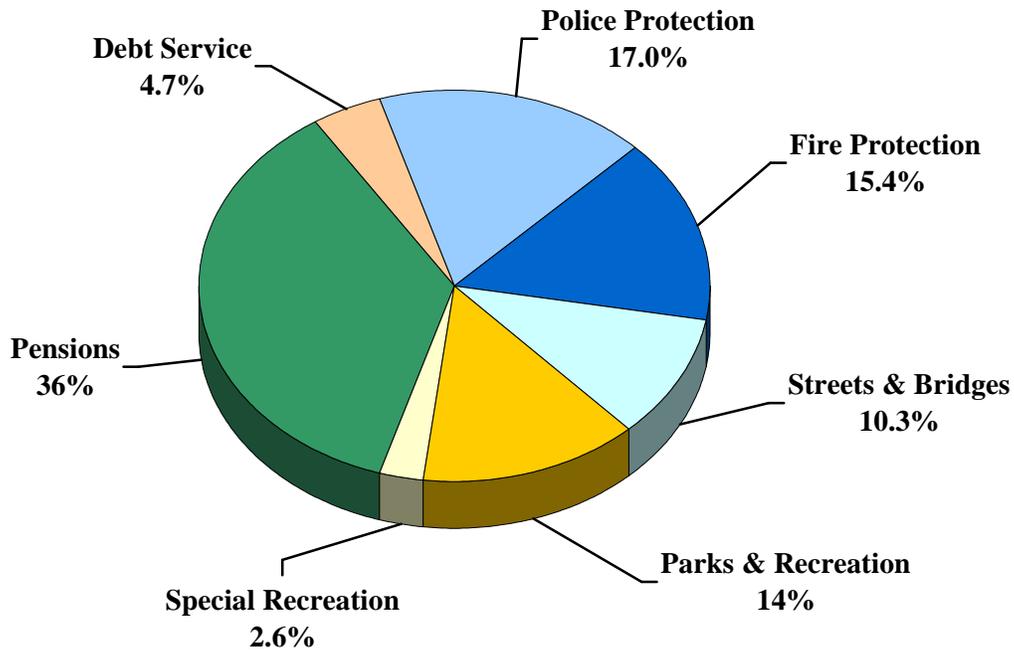
The General Fund includes Village operations such as Administration, Public Works (which includes Highways and Bridges and Engineering), Police, Fire, Parks and Recreation, and Community Development Departments. Enterprise Funds are established to account for the financing of self-supporting Village activities, which render services generally on a user-charge basis. The Village Enterprise Funds include services such as water, sewer and wastewater treatment and the Libertyville Sports Complex. Other funds include employee pension funds, capital projects funds (for capital improvements such as building improvements, infrastructure improvements, recreation facilities), and debt service funds (to pay for principal and interest associated with bonds).

Those Village services which are funded in part by real estate taxes include:

- public safety services (including police protection, fire protection and paramedic service, provided on a 24 hour a day basis and within a specific response time);
- public works construction and maintenance (streets, sidewalks, storm sewers, street lights, traffic signals, snow plowing);
- parks and recreation services (construction and maintenance of playgrounds, operation and maintenance of two pools and Village golf course, recreation programs for residents of all ages, and tree planting and tree maintenance service).

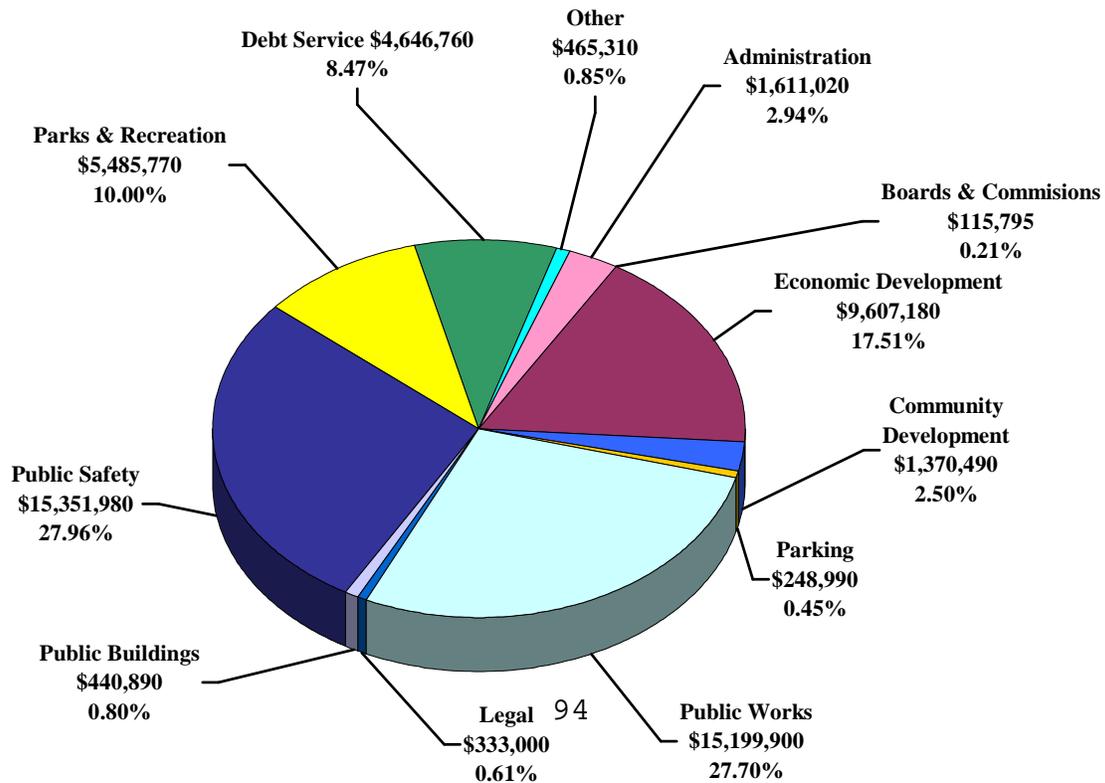
DISTRIBUTION OF TAX LEVY REVENUES

(Based on 2007 Tax Levy)



TOTAL VILLAGE EXPENDITURES

(2008-2009 Fiscal Year)



VILLAGE OF LIBERTYVILLE, ILLINOIS
Property Tax Rates
Last Ten Fiscal Years

Tax Rates (per \$100 of assessed valuation)

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Village of Libertyville	0.567	0.552	0.549	0.530	0.515	0.479	0.474	0.451	0.435	0.429
Grade School District #70	3.034	2.965	2.932	2.870	2.792	2.581	2.499	2.378	2.297	2.247
College of Lake County								0.197	0.195	0.192
Lake County	0.531	0.521	0.521	0.516	0.502	0.490	0.465	0.454	0.450	0.444
Lake County Forest Preserve								0.210	0.204	0.201
Libertyville Township	0.297	0.288	0.272	0.256	0.242	0.102	0.101	0.099	0.099	0.100
Library	0.260	0.257	0.256	0.254	0.247	0.236	0.231	0.225	0.222	0.219
High School District #128	1.929	1.886	2.203	2.344	2.391	2.359	2.291	2.225	2.179	2.136
Water Agency (JAWA)								0.049	0.046	0.042
Other (1)	0.460	0.477	0.538	0.498	0.504	0.484	0.473	0.000	0.000	0.000
	7.078	6.946	7.271	7.268	7.193	6.731	6.534	6.288	6.127	6.010

Breakdown of Village Tax Rate	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Corporate	0.115	0.109	0.108	0.102	0.095	0.087	0.084	0.079	0.074	0.073
Streets & Bridges	0.073	0.070	0.072	0.068	0.065	0.057	0.053	0.048	0.045	0.044
Fire Protection	0.107	0.101	0.098	0.092	0.087	0.078	0.075	0.070	0.067	0.066
Recreation	0.039	0.037	0.037	0.035	0.033	0.031	0.030	0.029	0.029	0.030
Parks	0.039	0.037	0.037	0.035	0.033	0.031	0.030	0.029	0.029	0.030
Illinois Municipal Retirement Fund	0.049	0.046	0.045	0.043	0.042	0.038	0.037	0.035	0.033	0.032
Police Pension	0.059	0.063	0.061	0.069	0.072	0.074	0.075	0.076	0.075	0.072
Fire Pension	0.048	0.053	0.056	0.054	0.059	0.057	0.055	0.052	0.052	0.051
Bond & Interest	0.038	0.036	0.035	0.032	0.029	0.026	0.024	0.022	0.020	0.020
Special Recreation	0.000	0.000	0.000	0.000	0.000	0.000	0.011	0.011	0.011	0.011
	0.567	0.552	0.549	0.530	0.515	0.479	0.474	0.451	0.435	0.429

How Much Do We Pay and How Do We Compare?

While both the tax levy and budgeting process can be complicated and somewhat difficult to understand, homeowners often focus on how these processes impact the dollar amount of their real estate tax bill. Based upon the estimated 2008 Village tax levy, the following comparison illustrates the impact of the 2008 levy on the amount of money a Libertyville resident will pay to the Village:

IMPACT ON A LIBERTYVILLE HOMEOWNER

2007 <u>*EAV</u>	2007 VILLAGE <u>TAX</u>	2008 EST <u>**EAV</u>	2008 EST <u>TAX</u>	\$ <u>INCREASE</u>	% <u>INCREASE</u>
\$75,000	\$322	\$77,625	\$333	\$11	3.5%
\$100,000	\$429	\$103,500	\$444	\$15	3.5%
\$150,000	\$644	\$155,250	\$666	\$22	3.5%
\$200,000	\$858	\$207,000	\$888	\$30	3.5%

* E.A.V. is approximately 1/3 of fair market value

**Estimates a 3.5% increase

The proposed 2008 Village tax levy will result in a 3.5% increase to a typical homeowner's property taxes to the Village of Libertyville in 2009.

In comparing to surrounding communities, the Village of Libertyville's tax rate compares very favorably. The following compares Libertyville's 2007 tax rate to surrounding communities noting several communities have separate park and fire protection districts.

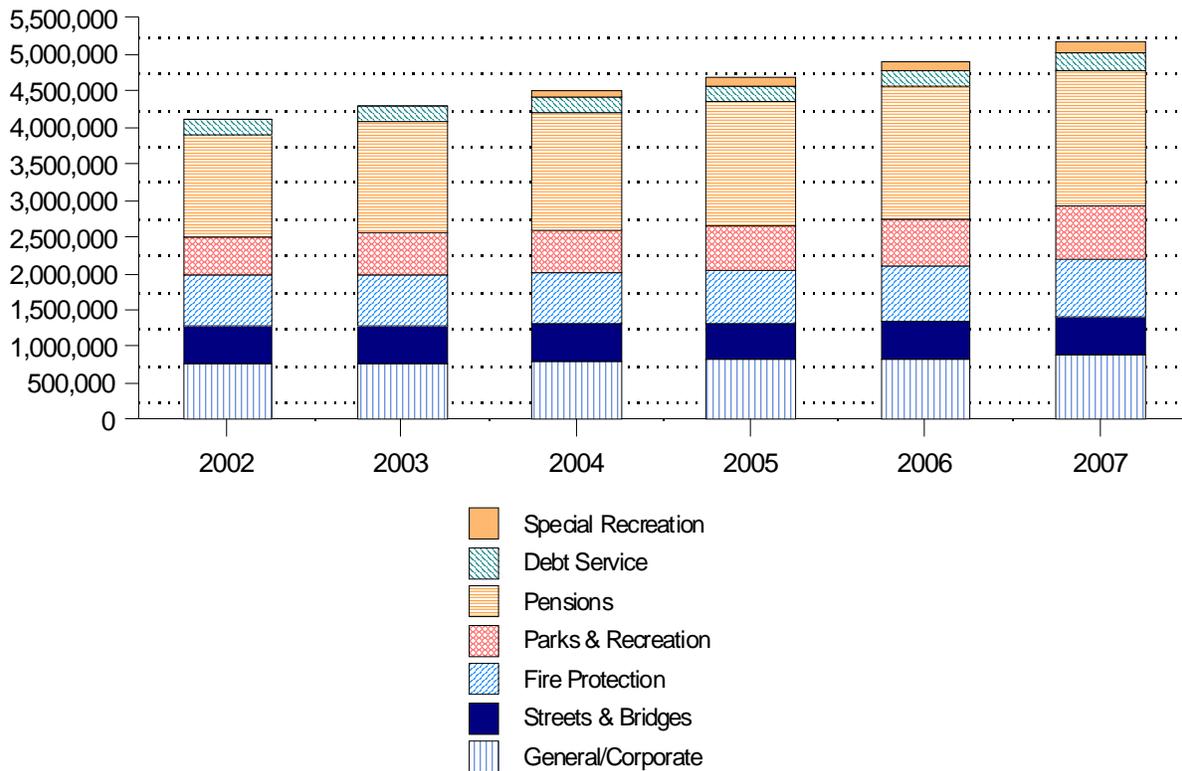
2007 TAX RATES

<u>Community</u>	<u>Village Rate</u>	<u>Fire District</u>	<u>Park District</u>	<u>Total Tax Rate</u>
Mundelein	1.118	-	0.364	1.482
Grayslake	0.398	0.434	0.359	1.191
Deerfield	0.356	0.410	0.402	1.168
Buffalo Grove	0.649	-	0.380	1.029
Highland Park	0.517	-	0.377	0.894
Lake Forest	0.851	-	-	0.851
Lake Bluff	0.520	-	0.295	0.815
Antioch	0.784	-	-	0.784
Vernon Hills	-	0.390	0.343	0.733
Lincolnshire	0.186	0.506	-	0.692
Libertyville	0.429	-	-	0.429
Gurnee	-	-	0.350	0.350

Extended Property Tax Levy

2002 Through 2007

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General/Corporate	\$ 761,726	\$ 782,352	\$ 801,913	\$ 821,337	\$ 834,581	\$ 878,588
Streets & Bridges	520,139	511,472	506,896	499,947	508,808	532,462
Fire Protection	697,580	701,419	715,994	727,767	755,634	794,339
Parks & Recreation	529,199	557,537	572,795	603,006	654,132	722,126
Pensions	1,387,142	1,519,741	1,594,279	1,694,657	1,804,499	1,865,494
Debt Service	232,527	233,806	229,118	228,727	225,563	240,709
Special Recreation	0	0	105,012	114,363	124,059	132,390
Total Extended Levy	\$ 4,128,313	\$ 4,306,327	\$ 4,526,007	\$ 4,689,804	\$ 4,907,276	\$ 5,166,108



Village of Libertyville Five Year Plan

November 11, 2008

Introduction

The Village of Libertyville has historically enjoyed a healthy financial condition. However, beginning in 2001, the economy slowed considerably and this slowdown hit Illinois municipalities hard and Libertyville was no exception. The economy has shown improvement in some years since 2001 and while the Village has seen signs of this improving economy in several revenue sources, sales tax revenues for the current year remain considerably below amounts received in 2001. During the 2006-07 fiscal year, the Village saw a slight improvement in the amount of sales taxes received; however, since then receipts have lagged and the 2008-09 sales tax revenue is below previous year receipts in five of the six months received.

This financial plan presents, to the best of the knowledge of the Village staff, an estimate of proposed expenditures along with the means of financing these expenditures (revenues), based on the assumptions described in the accompanying notes. The budget and this plan are the primary means by which expenditures and services levels of the Village are controlled. These projections were prepared for presentation to the Board of Trustees for their and staff's use and analysis in connection with the financial and budgetary planning process. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and these differences may be significant.

Background

The Village's first comprehensive Five-Year Financial Plan was assembled in 1988. Since then the Five-Year Financial Plan has evolved over the years and has included various Village funds. In the past, the Village's water and sewer operating fund and vehicle replacement fund were included as well as special revenue funds such as Motor Fuel Tax and the Tax Increment Financing District fund. The current plan focuses on the Village's General fund since it provides most of the Village's services (police, fire, parks, recreation, highways, building and code enforcement, planning and zoning and administration), and lends itself to adjustments, while the other funds (debt service, water, sewer, etc.) are controlled by legal requirements.

How has the Village developed to this point? First, the Village has seen dramatic growth since 1980. The Village's population has grown 24% from 1980 to 2000. Along with this new population came the demand for expanding existing Village services as well as the demand for new services. Since 1980, the Village has also seen significant growth in state and federal mandated programs such as the Americans with Disabilities Act, recycling, erosion control, wetlands management and underground gasoline storage tank control. In addition, the Village has seen itself involved in new intergovernmental programs such as drug enforcement (Metropolitan Enforcement Group), Route 53 Corridor Planning, Lake County Solid Waste Agency, Intergovernmental Risk Management Agency,

Intergovernmental Personnel Benefit Cooperative, and the Central Lake County Joint Action Water Agency. These new programs have not only required financial support but also additional Village staff involvement.

During this same period of time, the Village has seen the elimination of significant revenue sources. For example, the Village received \$115,000 in Federal Revenue Sharing in 1980. Revenue Sharing was eventually discontinued in 1987. In 1991, the Village received over \$495,000 from the income tax surcharge. The State Income Tax Surcharge was completely eliminated in 1995 after several years of being phased out. In 2002, the State discontinued apportioning photo processing taxes to municipalities which cost the Village about \$45,000 annually.

The Village has seen impressive revenue growth in other areas – most notably in sales tax. In 1980 the Village collected \$1.3 million in sales tax. Sales tax revenue peaked during the 2001-2002 fiscal year with \$8.03 million received. Since that time, sales taxes have mainly decreased. For the current fiscal year sales tax is projected at \$6.5 million which is \$450,500 below budget and for the 2009-10 fiscal year, sales tax revenue is being projected with no increase.

In 1989, a portion of the sales tax revenue was pledged to retire bonds to build two fire stations as well as expand the public works garage facility. In 1996 the Village committed a portion of its sales tax revenues in the amount of \$300,000 for the annual road program. This commitment, which was increased to \$400,000 per year in 1997 and 1998, along with MFT and vehicle sticker revenues ensured a minimum \$1.1 million annual road rehabilitation program. In November 1998, the Village issued \$3.7 million in alternate revenue bonds to fund an accelerated road improvement program. The final payment on the bonds is scheduled for December 2008 and for 2009-10, 100% of sales tax revenue is being allocated to the General Fund. Beginning in 2002-03, the Village funded its road program, on a “pay as you go” basis, using current revenues (MFT, vehicle sticker revenues). During the 2005-06 fiscal year, the Village Board approved increasing the cost of vehicle stickers along with an increase in the telecommunications infrastructure maintenance fee which generated an additional \$385,000. Currently \$1,260,000 is available annually for roadway and other infrastructure improvements (\$610,000 in MFT Fund and \$650,000 in Capital Projects Fund).

In 1991, the State Legislature imposed property tax limitations on non-home rule municipalities in Lake County as well as the other Chicago area collar counties. This legislation limits the increase of the Village’s tax levy to the Consumer Price Index or 5%, whichever is less. Any increase greater than this limitation must be approved through a referendum. The same legislation virtually eliminated the Village’s ability to issue general obligation debt without a referendum. New legislation in 1995 re-established the Village’s ability to issue alternate revenue bonds and created the ability to issue limited tax bonds to replace non-referendum debt as it matures. In 1996, the Village took advantage of this legislation by issuing limited tax bonds for playground and park improvements and alternate bonds for renovating the Schertz Municipal Building. The Village also used its new found authority in 1997 to issue \$1.0 million in alternate revenue bonds to purchase and improve the former Bolander Construction property as an office and recreational

facility for the Parks and Recreation Department. In 2000, the Village issued \$1.8 million in debt to expand the facilities at Adler Park Pool. This bond issue effectively eliminated the Village's ability to issue non-referendum, limited tax bonds through 2023.

Historically, the Village has enjoyed low and stable tax rates. In fact, Libertyville's tax rate is substantially lower than most of the following communities.

2007 TAX RATES

<u>Community</u>	<u>Village Rate</u>	<u>Fire District</u>	<u>Park District</u>	<u>Total Tax Rate</u>
Mundelein	1.118	-	0.364	1.482
Grayslake	0.398	0.434	0.359	1.191
Deerfield	0.356	0.410	0.402	1.168
Buffalo Grove	0.649	-	0.380	1.029
Highland Park	0.517	-	0.377	0.894
Lake Forest	0.851	-	-	0.851
Lake Bluff	0.520	-	0.295	0.815
Antioch	0.784	-	-	0.784
Vernon Hills	-	0.390	0.343	0.733
Lincolnshire	0.186	0.506	-	0.692
Libertyville	0.429	-	-	0.429
Gurnee	-	-	0.350	0.350

Current Five Year Financial Plan

Detailed information regarding the assumptions used in the current Five Year Financial Plan is continued in the "Notes to Projections." In summary the following assumptions were made:

- The Consumer Price Index will average at 3%;
 - Salaries will increase 5.50% annually (3.0% annual market adjustment plus an overall average of 2.50% for merit and exemplary performance increase);
 - Benefits which include pension and health & dental insurance premiums will increase 10% annually
 - Operating expenses will increase 1% in 2010 and increase 2.0% annually thereafter;
 - IRMA insurance will increase 10% annually;
 - Licenses, Fees and Other Revenues will grow between 2% and 3% with some categories showing no growth;
 - Sales Tax growth of 0% in 2010 and 2% annually thereafter;
- and

- Operating Capital Expenditures will be eliminated in 2010 and will increase to \$35,000 in remaining years.

The projection for 2008-09 is based on the 2008-09 Village Budget and reflects actual experience for the first six months of the fiscal year. Staff estimates revenues to be below budget by \$593,190. Sales tax revenue is projected to be below budget by \$450,500 and Building Permit fees are projected to be below budget by \$126,000. Although Salaries are expected to end the year \$148,215 below budget due to various position vacancies, operating expenses are projected to exceed budget by \$197,490 resulting in total expenditures exceeding budget by \$42,525. A portion of the operating accounts that are over budget have offsetting additional revenues such as grants and insurance reimbursements.

Fund Balance

The Village board had previously established a goal of having an unreserved general fund balance equal to six months of operating expenses. The Village has worked since the early 1990's to achieve this goal. In 1990 the general fund had an un-designated balance of \$3,281,791. The fund balance has grown substantially since and the recently completed comprehensive annual financial report (CAFR) for the year ended April 30, 2008 indicated an un-designated balance of \$10,702,112, which equals 50.6% of actual expenditures for that year. The fund balance indicated in the CAFR and the historical information in this report are calculated on an accrual basis while our budgets and this Five Year Financial Plan are on a cash basis. The budget for 2008-09 indicated a surplus of \$875 while current projections for the year are showing a deficit of \$634,840 which will decrease the unreserved fund balance as of April 30, 2009.

Projected Expenditures for 2008-09	\$21,408,015
6 Months Operating Expenditures 2008-09	10,704,008
Projected Un-designated General Fund Balance	10,140,606 = 47.4%

Based on this plan there will be a deficit for 2009-10 of \$940,757 which represents approximately 4% of projected revenues. The un-designated fund balance will be reduced to approximately 40.7% of expenditures for the 2009-10 fiscal year. It has been the Staff's goal to present a balanced budget for the Board's consideration and Staff has always recommended reductions in operating expenditures in order to present the Village Board a balanced budget. Since the General Fund budget has seen several years of reduced operating budgets, staff believes that in order to reduce budgets further, current programs and personnel would need to be cut. Based on the Village Boards commitment to economic development, staff is hopeful that revenues especially sales tax revenues will increase in following fiscal years. One item that is not reflected in this report is the revenue the Village may receive once the red-light cameras are in operation. Preliminary estimates show that for the eight proposed intersections, the Village may receive approximately \$700,000 per year. Due to this, staff is proposing to use a portion of the unreserved

fund balance along with reductions in certain budget items to fund the operating deficit for 2009-10. Projections in this report are conservative and staff is hopeful that revenues for 2009-10 will exceed the amounts projected which will eliminate the need to use this surplus towards operating costs.

**VILLAGE OF LIBERTYVILLE
PROJECTED SCHEDULES OF REVENUES & EXPENDITURES
GENERAL FUND
FOR THE YEARS ENDING APRIL 30, 2009-2013**

	<u>2008-09</u> <u>BUDGET</u>	<u>2008-09</u> <u>PROJECTIONS</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
REVENUES						
Sales Tax	6,200,000	5,749,500	6,561,000	6,692,220	6,826,064	6,962,586
Property Tax	5,118,000	5,146,000	5,437,587	5,597,106	5,768,608	5,939,966
Libertyville Fire Protection Dist.	2,233,290	2,234,800	2,326,427	2,396,220	2,468,106	2,542,149
Income Tax	1,922,000	1,922,700	1,980,381	2,039,792	2,100,986	2,164,016
Licenses, Fees & Other	5,593,075	5,420,175	5,014,513	5,100,346	5,188,134	5,277,926
Interest	300,000	300,000	300,000	300,000	400,000	400,000
Total Revenues	<u>21,366,365</u>	<u>20,773,175</u>	<u>21,619,907</u>	<u>22,125,684</u>	<u>22,751,899</u>	<u>23,286,643</u>
EXPENDITURES						
Salaries	11,470,485	11,322,270	12,098,854	12,761,783	13,461,173	14,199,029
Benefits	4,463,425	4,441,675	4,909,188	4,885,263	5,399,527	5,373,210
Operating	4,628,470	4,825,960	4,674,701	4,764,074	4,855,195	4,948,098
IRMA- Insurance	748,110	748,110	822,921	905,213	995,734	1,095,308
Capital	0	15,000	0	35,000	35,000	35,000
Transfers	55,000	55,000	55,000	55,000	55,000	55,000
Total Expenditures	<u>21,365,490</u>	<u>21,408,015</u>	<u>22,560,664</u>	<u>23,406,333</u>	<u>24,801,629</u>	<u>25,705,644</u>
Surplus/(Deficit)	875	-634,840	-940,757	-1,280,650	-2,049,730	-2,419,002
Fund Balance May 1	<u>10,775,446</u>	<u>10,775,446</u>	<u>10,140,606</u>	<u>9,199,849</u>	<u>7,919,200</u>	<u>5,869,470</u>
Fund Balance April 30	<u>10,776,321</u>	<u>10,140,606</u>	<u>9,199,849</u>	<u>7,919,200</u>	<u>5,869,470</u>	<u>3,450,468</u>

Notes to Projections

1. SALES TAX

Since 1935, the State of Illinois has collected a retailer's occupation tax (sales tax). The current sales tax rate for general merchandise is 7.0 percent of purchase price. Of this rate, 5% is retained by the State, 1 percent of the tax is distributed to the Village, ½ of 1% is distributed to Lake County and ½ of 1% is used for mass transit. For the 2008-09 fiscal year, sales tax accounted for 29% of the General Fund Budgeted Revenues.

A. 5 Year History

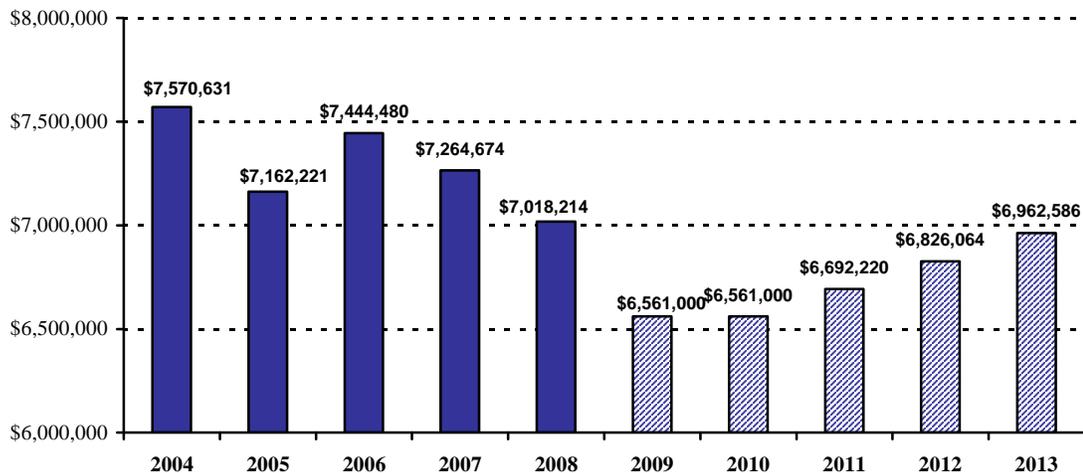
Over the five year period 2004-08, the Village's sales tax revenues have decreased from \$7,570,631 in 2004 to \$7,018,214 in 2008. This period followed a time during the 1990's distinguished by a rapid growth in population area-wide, a general upward trend in family income, and generally good economic conditions. This period was effected by a leveling off of retail and commercial development in Libertyville along with a decline in the economy. Projections for 2008 show sales taxes are projected to decrease approximately 7% from the previous year.

Based upon the latest data provided by the Illinois Department of Revenue, the Village's sales tax revenues are composed of receipts from a variety of commercial types. Auto sales tax receipts comprise 61% of sales tax collections in calendar year 2007, while food establishments (grocery and convenience stores) made up approximately 9% and drinking and eating places made up 7% of retail sales. The automotive category has decreased from 70% of all sales in 2002 to the current 61% level. While some of this decline has to do with the economy, a portion of this decrease is also attributed to increased competition in the local auto industry. Since 2000, there have been several automobile dealerships that have opened in neighboring towns.

Sales Tax Revenue

2004-2008 Actuals

2009-2013 Projections



B. Projections and Assumptions

Future sales tax collections will be affected in the village primarily by the following:

- 1) The continued presence of exiting auto dealerships;
- 2) The retention/addition of other commercial enterprises;
- 3) The addition of new single family homes; and
- 4) The household income of existing and new Libertyville residents.
- 5) The Village Board's commitment to economic development within the Village;
- 6) The local economic conditions.

In order to project future sales tax revenues, several assumptions must be made. Key variables include economic conditions, commercial competition, Libertyville commercial growth, and disposable household income. The Staff's estimate for what we consider likely sales tax revenues for 2008-09 will be at \$6.5 million and will not increase in 2009-10 and 2% yearly thereafter.

The 2008-09 fiscal year is the last year the Village is required to allocate sales tax to the annual road program. In November 1999, the Village issued \$3.7 million in alternate revenue bonds to accelerate the road improvement program. Sales tax revenues of \$450,000 per year have been pledged to retire the debt through 2008. In addition, debt service from a 1989 issue to expand the Public Works facility and build two fire stations is paid by sales tax revenues. In total, approximately \$805,505 in sale tax is pledged to debt services. Both of these bond issues will mature during the 2008-09 fiscal year allowing these funds to be allocated to the general fund in 2009-10.

The Village's sales tax commitment to the TIF district ended in the 2006-07 fiscal year. Prior to this all Village sales tax generated in the TIF district was required to remain in the TIF fund. For 2006-07, according to the most recent information from the State, the Village was required to deposit \$153,260 into the TIF Fund as the Village's share of the sales tax generated in the TIF District. The 2006-07 fiscal year was the last year of this commitment and all current and future sales taxes are allocated to the General Fund.

Using the above assumptions, sales tax revenues are anticipated to grow approximately 6% to \$6,962,586 in 2013, as shown in the chart below.

The Net amount of sales available to the General Fund is detailed as follows:

SALES TAX PROJECTIONS				NET TO
<u>YEAR</u>	<u>RECEIPTS</u>	<u>DEBT SERVICE</u>	<u>TIF ALLOCATION</u>	<u>GENERAL FUND</u>
2008-09	6,561,000	811,500	0	5,749,500
2009-10	6,561,000	0	0	6,561,000
2010-11	6,692,220	0	0	6,692,220
2011-12	6,826,064	0	0	6,826,064
2012-13	6,962,586	0	0	6,962,586

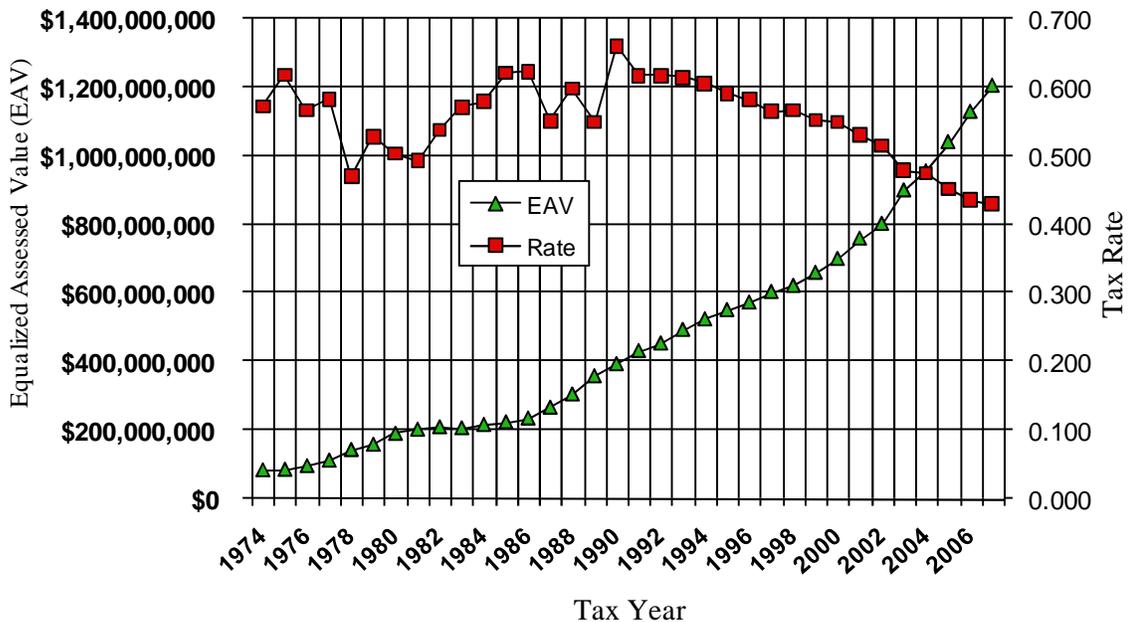
PROPERTY TAX

A. History

A review of the Village's equalized assessed valuation (E.A.V.) and tax rate extension over the period from 1988-2007 shows substantial increases in the value of real property and a remarkably stable tax rate. During this period the E.A.V. increased from \$305,361,869 to \$1,203,544,687 (9.36% annual average). The tax rate during this time averaged .577 and ranged from .429 to .661 per \$100/E.A.V. The tax rate has decreased steadily since the tax cap legislation went into effect in 1991.

It is clear from a review of this 20 year history of tax rate extensions and the progression of equalized assessed valuation that the Village has had a growing and diversified tax base which has enabled it to levy a comparably low and stable tax rate on real property.

Property Tax Rate vs. EAV



B. Projections and Assumptions

It is assumed that the tax rate levy will remain somewhat stable over the next five years. This would be consistent with Village's practice of minimal rate fluctuations and ensure that new development would support the additional costs necessitated by their presence in the community.

These projections assume annual E.A.V. increases of 5.0%. For tax cap purposes, staff has assumed a 2.5% Consumer Price Index for the current year and 3% for future years. A growth factor has also been included in the calculations.

PROJECTED PROPERTY TAX LEVY 2008-2012

LEVY YEAR	CONSUMER				MAXIMUM	SPEC REC &	NET AVAIL.
	PRICE	EST		LIMITING	TAX	TOWNSHIP	GENERAL
	INDEX	EAV	GROWTH	RATE	EXTENSION	SHARE	FUND
2008	1.041	\$ 1,257,168,751	\$ 11,500,000	0.0040	\$ 5,035,587	\$ 402,000	\$ 5,437,587
2009	1.030	\$ 1,330,027,189	\$ 10,000,000	0.0039	\$ 5,187,106	\$ 410,000	\$ 5,597,106
2010	1.030	\$ 1,407,528,548	\$ 11,000,000	0.0038	\$ 5,348,608	\$ 420,000	\$ 5,768,608
2011	1.030	\$ 1,489,179,975	\$ 11,275,000	0.0037	\$ 5,509,966	\$ 430,000	\$ 5,939,966
2012	1.030	\$ 1,575,195,849	\$ 11,556,875	0.0036	\$ 5,670,705	\$ 440,000	\$ 6,110,705

2. LIBERTYVILLE FIRE PROTECTION DISTRICT

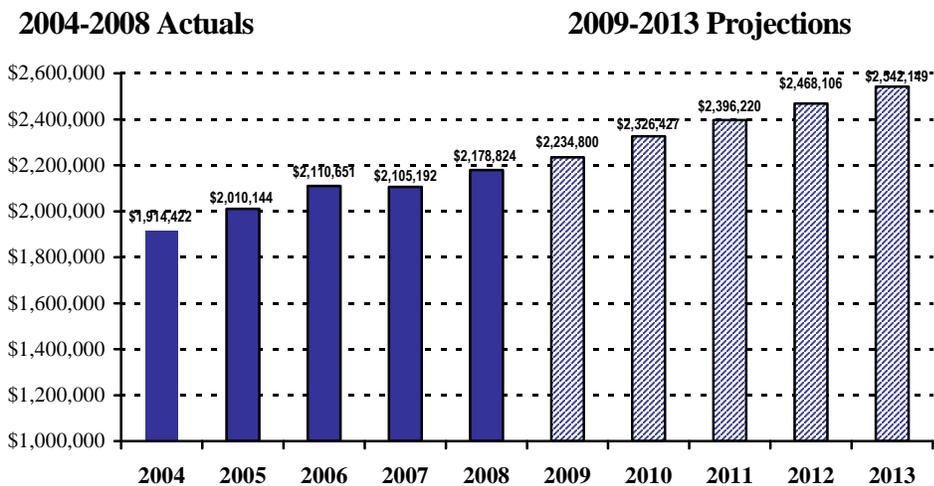
A. 5 Year History

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

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

In 1999, the Village of LFPD negotiated a new contract that provided a fixed payment for Village services, which increased 5% annually. In addition, the LFPD completed construction of a fire station, which the Village manages and staffs with nine contracted employees. This contract expired in 2005 and the Village and Fire District entered into a new contract that limits increases to the lower of 40% of the Fire budget or an increase equal to the consumer price index (CPI) used in the tax cap calculation. For the 2009-10 year, the increase is limited to 4.1% over the 2008-09 contract. The district also agreed to allow the Village to bill district residents for ambulance service.

Fire District Revenue



B. Projections and Assumptions

A projection of five years revenues from the LFPD is shown above and is based on the contractually allowed increase. Staff assumes the District's contribution in 2009-10 to be \$2,326,427 which is 4.1% (CPI used for tax cap) above the previous year. Future years include a 3% increase per year.

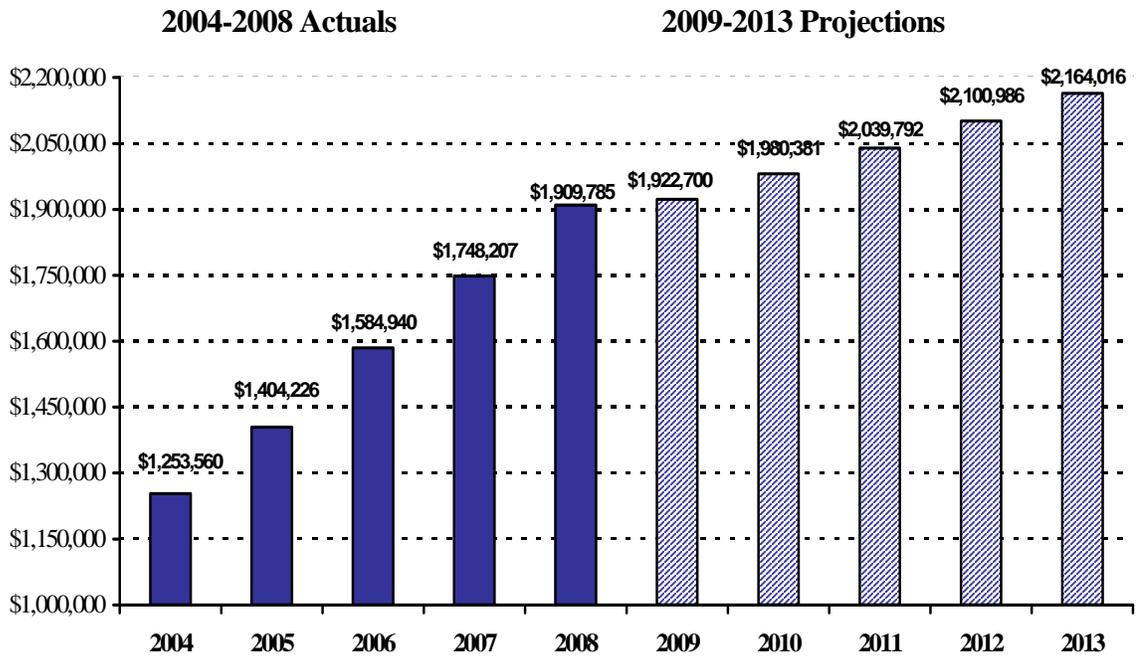
3. INCOME TAX

A. 5 Year History

The Illinois income tax became effective on August 1, 1969. The tax is levied on the income of individuals, fiduciaries, and corporations. The individual income tax is based on the federal adjusted gross income of the taxpayer, minus a \$2,000 exemption per taxpayer, spouse, and each dependent. Fiduciary income tax is based on income from trusts and estates. Corporate income tax is based on the federal taxable income, with modifications.

The Illinois income tax rate is 3.0 percent for individuals and fiduciaries and 4.8 percent of corporations. Of the revenues collected by the state, one-tenth is distributed to counties and municipalities based on populations. After several years of decreases in income tax revenue, the previous three years have seen increases averaging 10% due to a healthier Statewide economy. That trend has reversed and projections are to end the current year slightly above the previous year. A 5 year summary of income tax revenue for Libertyville is shown below, along with projection for 5 years.

Income Tax Revenue



B. Projections and Assumptions

Projections of State Income Tax revenue is based on information provided by the Illinois Municipal League. The five year projection of income tax receipts shows an increase of 13% during this time. Projections from the Illinois Municipal League are showing a slight increase of for the 2009-10 fiscal year. Staff has projected taxes for 2010-2013 to increase at 3% annually based on historical averages by the State of Illinois.

4. LICENSES, FEES AND OTHER

Selected licenses, fees and other revenues are expected to increase modestly (2%-3%). Specific fees such as Engineering, Zoning, Golf and Parking show no increase over time based on staff's analysis of growth, development, and capacity.

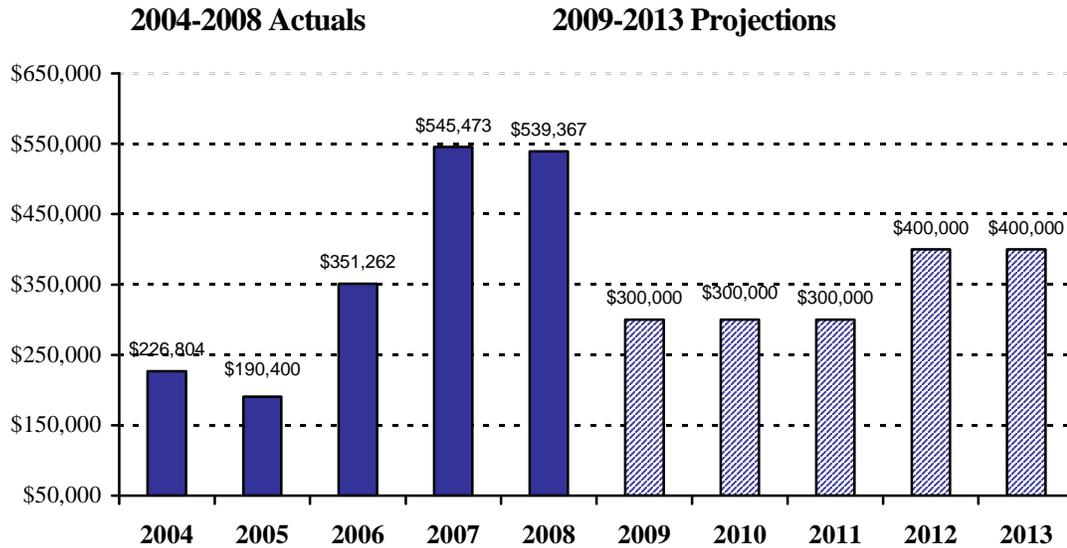
LICENSES, FEES & OTHER	<u>2008-2009</u>	<u>2008-2009</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
IL USE TAX	275,000	275,000	283,250	291,748	300,500	309,515
LEASED CAR TAX	48,000	70,000	71,400	72,828	74,285	75,770
PERSONAL PROP REPLACEMENT	100,000	100,000	103,000	106,090	109,273	112,551
MAINTENANCE FEES	64,400	66,700	66,700	66,700	66,700	66,700
IRMA INSURANCE SURPLUS	100,000	100,000	100,000	100,000	100,000	100,000
PLAN REVIEW FEES	135,800	82,600	70,000	72,100	74,263	76,491
BUILDING PERMITS	1,220,000	1,094,000	700,000	714,000	728,280	742,846
ZONING FEES	45,000	30,000	40,000	40,000	40,000	40,000
FIRE BUREAU/PERMIT FEES	90,000	60,000	60,000	60,000	60,000	60,000
BUSINESS LICENSE	77,000	77,000	77,000	77,000	77,000	77,000
FINES	336,750	315,000	318,150	321,332	324,545	327,790
AMBULANCE FEES	500,000	500,000	500,000	515,000	530,450	546,364
ENGINEERING FEES	60,000	50,000	50,000	50,000	50,000	50,000
RECREATION FEES	751,000	755,000	770,100	785,502	801,212	817,236
SWIMMING FEES	433,000	435,000	443,700	452,574	461,625	470,858
GOLF COURSE FEES	94,000	58,000	58,000	58,000	58,000	58,000
ALARM FEES	240,000	240,000	244,800	249,696	254,690	259,784
POLICE SERVICES	80,000	81,250	83,688	86,198	88,784	91,448
BIRTH/DEATH CERT	150,000	150,000	151,500	153,015	154,545	156,091
PARKING RECEIPTS	5,000	5,000	5,000	5,000	5,000	5,000
CABLE FRANCHISE	250,000	260,000	262,600	265,226	267,878	270,557
TELECOM IMF	390,000	420,000	420,000	420,000	420,000	420,000
MISC REVENUES	148,125	195,625	135,625	138,338	141,104	143,926
TOTAL	5,593,075	5,420,175	5,014,513	5,100,346	5,188,134	5,277,926

5. INTEREST

A. 5 Year History

The amount of revenue to be realized through interest earnings is a function of interest rates, investment portfolio and, revenue and expenditure timing. Because investment of public funds is limited by law to low risk instruments, potential investment earnings are necessarily reduced. A five-year history of interest earnings is show below. The graph shows the previous 5 years of history, along with the projection for the current year through 2012.

Interest Revenue



B. Projection and Assumptions

Revenues from interest earnings are affected by balances available for investment and interest rates. In the projections, interest has been calculated to decrease from \$539,367 to 300,000 in 2009 and then remain at \$300,000 until 2011 and increase to \$400,000 in 2012 and 2013. These projections take into account the economy and recent reductions in interest rates.

6. SALARIES

Overall, salaries are anticipated to increase 5.50% annually, which represents an annual market adjustment equal to 3.00% plus an additional 2.5% reserved for merit and exemplary performance increases. This financial plan does not include any new personnel.

The following table shows the anticipated expenditures in this category:

	<u>2008-2009</u>		<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
SALARIES						
LEGISLATIVE BOARDS	45,600	45,600	45,600	45,600	45,600	45,600
ADMINISTRATION	651,825	645,000	687,675	725,498	765,400	807,497
PUBLIC WORKS	839,495	839,600	885,667	934,379	985,770	1,039,987
COMMUNITY DEVELOPMENT	887,745	881,700	936,571	988,082	1,042,427	1,099,760
POLICE	4,386,855	4,260,000	4,628,132	4,882,679	5,151,227	5,434,544
FIRE	3,135,095	3,125,000	3,307,525	3,489,439	3,681,358	3,883,833
PARKS & RECREATION	1,468,275	1,469,775	1,549,030	1,634,227	1,724,109	1,818,935
PUBLIC BUILDINGS	55,595	55,595	58,653	61,879	65,282	68,872
TOTAL	11,470,485	11,322,270	12,098,854	12,761,783	13,461,173	14,199,029

7. BENEFITS

Benefit costs include, social security, Medicare, pension costs, health, dental and life insurance. Due to funding levels for the pension funds and trends in health insurance premiums, benefits are projected to increase at a 10% rate per year.

	<u>2008-2009</u>	<u>2008-2009</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
BENEFITS						
LEGISLATIVE BOARDS	5,795	5,795	5,795	5,795	5,795	5,795
ADMINISTRATION	221,930	215,000	244,123	236,500	268,535	260,150
PUBLIC WORKS	394,020	394,020	433,422	433,422	476,764	476,764
COMMUNITY DEVELOPMENT	323,655	318,000	356,021	349,800	391,623	384,780
POLICE	1,806,830	1,798,600	1,987,513	1,978,460	2,186,264	2,176,306
FIRE	1,255,935	1,255,000	1,381,529	1,380,500	1,519,681	1,518,550
PARKS & RECREATION	431,175	431,175	474,293	474,293	521,722	521,722
PUBLIC BUILDINGS	24,085	24,085	26,494	26,494	29,143	29,143
TOTAL	4,463,425	4,441,675	4,909,188	4,885,263	5,399,527	5,373,210

8. OTHER OPERATING EXPENDITURES

The Village projects a 1% growth in its operating expenditures for 2009-10 and 2% for 2011 through 2013, which is less than the anticipated 3% annual consumer price index assumption.

	<u>2008-2009</u>	<u>2008-2009</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
OPERATING						
LEGISLATIVE BOARDS	64,400	64,400	65,044	65,694	66,351	67,015
ADMINISTRATION	216,045	228,820	218,205	222,570	227,021	231,561
PUBLIC WORKS	880,180	977,075	888,982	906,761	924,897	943,395
COMMUNITY DEVELOPMENT	131,055	127,965	132,366	135,013	137,713	140,467
POLICE	528,210	528,210	533,492	544,162	555,045	566,146
FIRE	1,263,220	1,263,220	1,275,852	1,301,369	1,327,397	1,353,945
EMERGENCY MGMT	5,350	5,350	5,350	5,350	5,350	5,350
PARKS & RECREATION	901,320	914,730	910,333	928,540	947,111	966,053
PUBLIC BUILDINGS	100,190	100,190	101,192	103,216	105,280	107,386
CBD PARKING	11,000	11,000	11,110	11,332	11,559	11,790
LEGAL	333,000	410,000	336,330	339,693	343,090	346,521
COMM ORGANIZATIONS	194,500	195,000	196,445	200,374	204,381	208,469
TOTAL	\$4,628,470	\$4,825,960	\$4,674,701	\$4,764,074	\$4,855,195	\$4,948,098

9. IRMA

The costs for the Village's Intergovernmental Risk Management Association (IRMA) insurance have increased an average of 18% annually since 2004. Prior to 2008, the Village had a negative experience modification factor due to low claims. This negative experience modification enabled the Village to receive a discount on the cost of insurance. That trend has now reversed due to higher claims and the experience modification factor is positive which increases the cost of insurance. Staff is projecting a 10% annual increase for IRMA.

IRMA						
ADMINISTRATION	\$156,180	\$156,180	171,798	188,978	207,876	228,663
PUBLIC WORKS	\$93,925	\$93,925	103,318	113,649	125,014	137,516
COMMUNITY DEVELOPMENT	\$28,035	\$28,035	30,839	33,922	37,315	41,046
POLICE	\$179,820	\$179,820	197,802	217,582	239,340	263,274
FIRE	\$167,580	\$167,580	184,338	202,772	223,049	245,354
PARKS & RECREATION	\$113,550	\$113,550	124,905	137,396	151,135	166,249
PUBLIC BUILDINGS	\$9,020	\$9,020	9,922	10,914	12,006	13,206
TOTAL	\$748,110	\$748,110	\$822,921	\$905,213	\$995,734	\$1,095,308

10. CAPITAL EXPENDITURES

The Village’s capital improvements are financed from a number of funds. For example, water, sewer and wastewater treatment plant capital improvements are financed by water and sewer revenues. Major road improvements are financed primarily by the Motor Fuel Tax Fund and revenues dedicated to the Capital Improvement Fund. Internal Service funds were created several years ago to finance the replacement of Village vehicles and technology. These funds are financed through transfer from departments that receive benefits. In 1996, the Park Improvement Fund and a Building Improvement Fund were established. Capital expenditures in the General Fund are primarily “operating capital” and will be eliminated for 2010 and then remain at \$35,000 from 2011 to 2013. The 2008-09 projections include capital purchases of \$15,000 which was made possible through a grant award for the senior center.

	<u>2008-2009</u>	<u>2008-2009</u>				
	<u>BUDGET</u>	<u>PROJECTION</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
CAPITAL						
ADMINISTRATION	0	0	0	0	0	0
PUBLIC WORKS	0	0	0	10,000	10,000	10,000
COMM DEVELOPMENT	0	0	0	0	0	0
POLICE	0	0	0	10,000	10,000	10,000
FIRE	0	0	0	5,000	5,000	5,000
EMERGENCY MGMT	0	0	0	0	0	0
PARKS & RECREATION	0	15,000	0	10,000	10,000	10,000
TOTAL	0	15,000	0	35,000	35,000	35,000

As mentioned above, many capital improvements are financed by other funds. The Capital Improvements Fund receives approximately \$650,000 in vehicle sticker and infrastructure maintenance fee revenue per year. The Motor Fuel Tax Fund receives approximately \$610,000 from State Motor Fuel Tax. In years when the General Fund has a year end surplus, that surplus is transferred to the Capital Improvement, Public Building Improvement and other funds to finance capital type expenditures. A summary of 2008-09 Capital expenditures and their respective fund balances are as follows:

<u>Fund</u>	<u>2008-09 Capital Expenditures</u>	<u>Projected Balance April 2009</u>
Capital Improvement	1,028,000	543,705
Motor Fuel Tax	1,023,000	293,081
Water & Sewer Fund	3,467,830	2,939,017
Tax Increment Financing	10,580,340	(2,489,091)
Park Improvement	296,265	575,988
Public Building Improvement	227,000	3

11. TRANSFERS

Transfers from the General Fund are used for capital projects and debt service financed in other funds that are attributable to General Fund activities such as public building renovation.

	<u>2008-2009 BUDGET</u>	<u>2008-2009 PROJECTION</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
TRANSFERS						
PUBLIC WORKS	5000	5000	5000	5000	5000	5000
POLICE	5000	5000	5000	5000	5000	5000
FIRE	15000	15000	15000	15000	15000	15000
PARKS (Park Improvement Fund)	5000	5000	5000	5000	5000	5000
PUBLIC BUILDINGS	25,000	25000	25000	25000	25000	25000
TOTAL	55,000	55,000	55,000	55,000	55,000	55,000

2009-2010

VILLAGE BUDGET

GENERAL FUND PER CAPITA REVENUE & EXPENDITURES

REVENUES	2009-10 Budget	Per Capita
Property Tax	\$ 5,437,000	\$ 262.13
Sales & Other Taxes	\$ 8,450,300	\$ 407.40
Licenses & Permits	\$ 1,288,000	\$ 62.10
Fines & Penalties	\$ 1,177,000	\$ 56.74
Charges for Services	\$ 2,801,600	\$ 135.07
Fees	\$ 1,652,750	\$ 79.68
Other Revenue	\$ 1,183,300	\$ 57.05
Total Revenue	\$ 21,989,950	\$ 1060.17

EXPENDITURES		
Legislative Boards	\$ 104,105	\$ 5.02
Administration	\$ 1,257,090	\$ 60.61
Legal	\$ 289,500	\$ 13.96
Public Buildings	\$ 206,000	\$ 9.93
Community Organizations	\$ 196,200	\$ 9.46
Community Development	\$ 1,401,415	\$ 67.56
Central Business Dist. Parking	\$ 18,000	\$ 0.87
Public Works	\$ 2,238,040	\$ 107.90
Police	\$ 7,461,070	\$ 359.71
Fire	\$ 5,983,495	\$ 288.47
Emergency Management	\$ 5,350	\$ 0.26
Parks & Recreation	\$ 2,829,650	\$ 136.42
Total Expenditures	\$ 21,989,915	\$ 1060.16

2000 Population

20,742

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

GENERAL FUND REVENUES 01-00

	2006-07	2007-08	2008-09	2008-09	2009-10
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
PROPERTY TAXES					
601 GENERAL CORPORATE PROPERTY TAX	818,977	833,280	875,000	877,700	895,000
602 FIRE PROTECTION PROPERTY TAX	726,316	754,303	785,000	794,000	800,000
603 PARKS PROPERTY TAX	300,916	326,212	350,000	360,890	370,000
604 RECREATION PROPERTY TAX	300,916	326,212	350,000	360,890	370,000
605 HIGHWAYS & BRIDGES (VILLAGE) PROPERTY TAX	498,874	507,930	525,000	532,300	540,000
606 HIGHWAYS & BRIDGES (TWP) PROPERTY TAX	206,438	229,582	250,000	249,670	268,000
607 PENSION (IMRF) PROPERTY TAX	363,158	371,274	385,000	385,150	390,000
608 PENSION (POLICE) PROPERTY TAX	788,558	844,428	860,000	865,800	973,000
609 PENSION (FIRE) PROPERTY TAX	539,589	585,320	608,000	613,350	697,000
610 SPECIAL RECREATION PROPERTY TAX	114,187	123,921	130,000	132,170	134,000
TOTAL PROPERTY TAXES	4,657,929	4,902,462	5,118,000	5,171,920	5,437,000
OTHER TAXES/INTERGOV'TAL					
611 SALES TAX	6,331,313	6,211,210	6,200,000	5,494,000	6,034,800
612 INCOME TAX	1,748,207	1,909,785	1,922,000	1,968,400	1,880,000
615 ILLINOIS USE TAX	279,389	281,223	275,000	290,000	306,000
616 LEASED CAR TAX	57,161	67,297	48,000	75,000	70,000
618 PERSONAL PROPERTY REPLACEMENT TAX	79,571	103,808	80,000	80,000	72,000
619 STREET/SIGNAL MAINTENANCE FEES	110,768	64,393	64,400	67,630	67,500
620 PERSONAL PROPERTY REPLACEMENT TAX (Police)	10,000	10,000	10,000	10,000	10,000
621 PERSONAL PROPERTY REPLACEMENT TAX (Fire)	10,000	10,000	10,000	10,000	10,000
625 INSURANCE SURPLUS	446,488	138,674	100,000	-	-
TOTAL INTERGOVERNMENTAL	9,072,897	8,796,390	8,709,400	7,995,030	8,450,300
LICENSES AND PERMITS					
626 BUILDING PLAN REVIEW FEES	124,367	104,820	135,800	140,000	50,000
627 BUILDING PERMITS	1,201,033	922,963	1,220,000	1,170,000	1,103,000
628 ZONING FEES	36,832	60,382	45,000	49,900	30,000
630 FIRE BUREAU-PERMITS/FEES	165,561	59,214	50,000	30,000	30,000
631 LIQUOR LICENSES	56,940	55,730	60,000	72,800	60,000
632 OTHER LICENSES	30,902	18,726	17,000	15,000	15,000
TOTAL LICENSES AND PERMITS	1,615,635	1,221,835	1,527,800	1,477,700	1,288,000
FINES AND PENALTIES					
636 LOCAL FINES	79,478	103,901	220,750	125,000	152,500
637 CIRCUIT COURT FINES	101,746	125,241	112,000	170,000	170,000
638 DUI COURT FINES-SB #740	5,610	3,717	4,000	16,400	4,000
639 AUTOMATED TRAFFIC ENFORCEMENT	-	-	-	-	850,500
TOTAL FINES AND PENALTIES	186,834	232,859	336,750	311,400	1,177,000
REVENUES FROM SERVICES					
641 LIBERTYVILLE FIRE PROTECTION DISTRICT	2,105,192	2,178,824	2,233,290	2,234,800	2,326,600
643 AMBULANCE FEES	387,669	533,080	500,000	475,000	475,000
TOTAL REVENUES FROM SERVICES	2,492,861	2,711,904	2,733,290	2,709,800	2,801,600

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

	2006-07	2007-08	2008-09	2008-09	2009-10
	ACTUAL	ACTUAL	APPROVED	ESTIMATE	APPROVED
<u>FEEES</u>					
649 GOLF RENTALS	3,548	5,041	3,000	2,125	3,000
651 RECREATION FEES	742,747	743,768	751,000	755,000	770,000
652 GREENS FEES	83,827	64,390	90,000	58,000	58,000
653 SWIMMING FEES (Passes, Daily, Lessons)	253,522	279,490	248,000	260,000	272,750
654 SWIMMING PROGRAMS	147,200	136,050	145,000	141,000	144,000
655 SENIOR CENTER MEAL & TRIP FEES	19,290	23,578	27,000	24,000	24,000
656 RECYCLING/SWALCO FEE	-	-	-	37,000	60,000
657 PARKING FEES-EMPLOYEE PERMITS	5,095	6,162	5,000	5,000	6,000
658 ENGINEERING FEES	152,307	50,288	60,000	135,000	50,000
659 ALARM FEES	240,613	218,495	240,000	240,000	240,000
660 ELEVATOR INSPECTION FEES	30,274	31,140	11,500	25,000	25,000
TOTAL FEES	1,678,423	1,558,402	1,580,500	1,682,125	1,652,750
<u>OTHER REVENUES</u>					
670 FIRE SERVICES	14,883	67,644	40,000	20,000	15,000
671 LEGAL & OTHER FEE REIMBURSEMENT	12,308	12,935	12,000	32,000	12,000
672 BIRTH/DEATH CERTIFICATES	128,716	134,423	150,000	145,000	150,000
673 CABLE FRANCHISE FEE	232,650	257,475	250,000	258,000	260,000
674 TELECOMMUNICATION IMF	383,419	404,634	390,000	409,000	405,000
675 POLICE SERVICES	79,093	79,642	80,000	93,000	85,000
676 GRANTS	346,029	20,045	10,000	111,000	10,000
677 DAMAGE TO VILLAGE PROPERTY	(3)	2,104	-	2,900	-
678 SENIOR CENTER SPONSORSHIP	4,300	4,055	5,000	5,800	5,000
679 CONCESSIONS-POOLS	35,523	37,441	40,000	35,000	35,000
680 PRO SHOP MERCHANDISE	1,447	912	1,000	675	800
681 PARK RENTALS	1,505	8,615	6,000	13,000	13,000
682 PARKS/REC SCHOLARSHIPS & DONATIONS	21,400	4,700	13,500	14,000	12,500
683 PARKWAY TREE PROGRAM	12,417	8,612	3,125	5,700	-
684 HAZARDOUS MATERIAL REIMBURSEMENT	-	612	-	3,765	-
686 DRUG FORFEITURE	650	750	-	1,500	-
687 DARE DONATIONS	-	1,500	-	200	-
688 CASH OVER	509	465	-	400	-
690 INTEREST INCOME	515,336	509,907	300,000	280,000	150,000
698 INVESTMENT FAIR MARKET VALUE CHANGE	51,760	27,187	-	5,000	-
699 MISCELLANEOUS REVENUE	124,943	52,202	60,000	31,000	30,000
TOTAL OTHER REVENUES	1,966,885	1,635,860	1,360,625	1,466,940	1,183,300
<u>TRANSFERS IN</u>					
691 COMMUTER PARKING	-	-	-	-	-
692 ENTERPRISE FUND	-	-	-	-	-
693 EMERGENCY TELEPHONE SYSTEM FUND	-	-	-	-	-
TOTAL TRANSFERS IN	-	-	-	-	-
TOTAL GENERAL FUND REVENUES	21,671,464	21,059,712	21,366,365	20,814,915	21,989,950

LEGISLATIVE BOARDS AND COMMISSIONS

Identifies expenditures related to the Mayor and Village Board, Plan Commission, and Zoning Board of Appeals. Also included in the Legislative/Boards and Commissions budget is the Appearance Review Committee, Board of Fire and Police Commissioners, Economic Development Commission and Keep Libertyville Beautiful Commission.

LEGISLATIVE

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
Mayor	1	1	\$12,000
Village Trustees	6	6	28,800
Village Clerk	1	1	4,800
			\$45,600

Account Detail

726 Travel/Training/Subscription/Dues

Village Memberships:	
CMAP/NICP	\$3,500
Northwest Municipal Conf.	10,000
Lake County Mun. League	2,100
IL. Municipal League	1,300
GLMV Chamber of Commerce	260
Rt. 120 Corridor Planning	0
Lake County Transportation	875
Metropolitan Mayors	<u>750</u>
	\$18,785

Conferences, Seminars	
IL Municipal League	\$1,000
Lake County Mun. League	250
Miscellaneous	<u>630</u>
	\$1,880

\$20,665

728 Technical Services

Public Notices	\$8,000
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770 Appearance Review Commission

Commissioner Salaries	\$1,300
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771 Board of Police & Fire Commissioners

Police Testing	\$5,000
Fire Testing	<u>5,000</u>
	\$10,000

772 Economic Development Commission

L.C. Partners Annual Meeting	\$100
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775 Plan Commission/ZBA

Commissioner Salaries	\$7,000
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VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 LEGISLATIVE/ BOARDS, COMMISSIONS & COMMITTEES 01-12

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 701 SALARIES - VILLAGE BOARD	45,600	39,800	45,600	43,000	45,600
O 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	22,844	31,001	27,000	28,500	20,665
O 728 TECHNICAL SERVICES-NOTICES	-	-	-	-	8,000
O 770 APPEARANCE REVIEW COMMITTEE	1,125	1,368	3,000	1,275	1,300
O 771 BOARD OF POLICE AND FIRE COMMISSIONS	6,571	28,109	7,000	5,800	10,000
O 772 ECONOMIC DEVELOPMENT COMMISSION	936	1,948	200	200	100
O 773 KEEP LIBERTYVILLE BEAUTIFUL	1,271	819	1,200	1,310	500
O 775 PLAN COMMISSION/ZONING BOARD APPEALS	10,553	16,149	14,000	16,000	7,000
B 793 EMPLOYER CONTRIBUTION - IMRF	1,646	1,519	1,645	1,200	1,200
B 794 EMPLOYER CONTRIBUTION - FICA	4,148	4,141	4,150	3,925	4,740
O 798 BUSINESS APPRECIATION BREAKFAST	2,705	4,577	5,000	1,000	1,000
O 799 MISCELLANEOUS	13,883	11,923	7,000	5,000	4,000
TOTAL BOARDS, COMMISSIONS & COMMITTEES	111,282	141,354	115,795	107,210	104,105
SALARIES	45,600	39,800	45,600	43,000	45,600
BENEFITS	5,794	5,660	5,795	5,125	5,940
OPERATING	59,888	95,894	64,400	59,085	52,565
TRANSFER	-	-	-	-	-
CAPITAL	-	-	-	-	-
TOTAL	111,282	141,354	115,795	107,210	104,105

**ADMINISTRATION & FINANCE
DEPARTMENT**

ADMINISTRATION DEPARTMENT

This department includes both the Administrative offices (Village Administrator, Assistant Administrator, etc.) along with the Finance Department. The Administration Department has primary responsibility for overseeing the day to day operations of all Village departments. The Administration Department also provides staff support and recommendations to the Village Board, Committees and various Commissions. The Finance Department provides general financial services and functions, including: preparation of the annual budget, water billing and collection, payroll, accounting, risk management, investments, budgeting, personnel and licensing.

2008-09 Goals

1. Extension of Downtown Tax Increment Financing (TIF) District. The Village successfully obtained State approval to extend the TIF for an additional 12 years.
2. Brainerd Building. Village Staff continued working with the Brainerd Community Center Foundation in their efforts to preserve the Brainerd Building and Jackson Gym in order to use this historic building as a community center in the future.
3. Village Entryway Signage Program. Funds were budgeted in the 2008-09 fiscal year budget to expand the entryway signage program to secondary locations. This program was deferred due to the economic conditions.
4. Conduct Community Survey. Staff is working on the format of the survey. Mailing has been delayed due to the economic conditions.
5. Prepare Long Range Revenue Study. Staff has met with the Finance Committee regarding possible adjustments to Village revenues for future discussion.

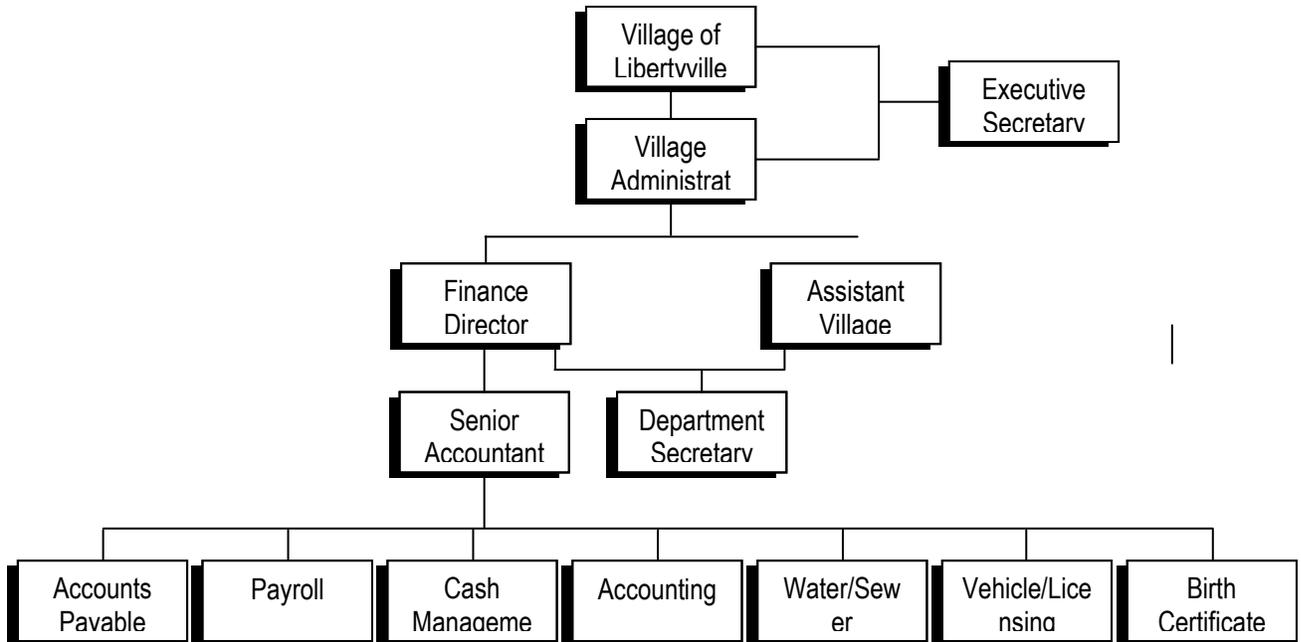
2009-10 Goals

1. Implement Extension of the TIF District. Village Staff will prepare a revised TIF plan and ordinance detailing the improvements contemplated for the extension period.
2. Brainerd Community Center. Staff will continue working with the Brainerd Community Foundation to assist in their efforts to raise funds to rehabilitate the building.
3. Conduct Community Survey. Survey will be mailed to residents of the Village as part of the Annual Report and the results will be evaluated and compared to the previous survey results.
4. Coordinate Update of the Libertyville Municipal Code. Staff will review and update the existing Village Code.
5. Green Strategies. Village Staff will look into opportunities to increase energy efficiency and recycling throughout the Village.

Performance Data

	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Estimated 2008-09</u>
Number of Utility Bills Processed	44,310	44,362	44,766
Number of Accounts Payable Checks Issued	5,194	5,397	5,500
Number of Payroll Checks Issued	8,935	8,244	8,286
Number of Vehicle Licenses Processed	13,527	14,884	14,925
Number of Birth/Death Certificates Issued	20,425	24,024	21,000
Number of Freedom of Information Act Requests	80	124	130
Number of Liability Insurance Claims	52	52	50

Administration and Finance Department



ADMINISTRATION

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
Village Administrator	1 (70%)	1 (70%)	\$137,655
Assistant Village Administrator	1	1	102,045
Executive Secretary	1	1	66,715
Director of Finance	1 (75%)	1 (75%)	99,595
Senior Accountant	1 (60%)	1 (60%)	49,775
Accounting Assistant	2 (50%) 1 (30%)	2 (50%) 1 (30%)	71,465
Cashier/Receptionist	2 (60%)	2 (60%)	48,180
Administrative Secretary	1	1	58,960
Part-Time Clerical			1,000
Overtime/Temporary Help			0
Intern			0
Car Allowance (Finance Director)			3,600
Car Allowance (Assistant Village Administrator)			3,600
ICMA Contribution (Village Administrator)			18,000
			\$660,590

Account Detail

720 Insurance

Medical	\$113,925
Dental	9,533
Life	<u>1,242</u>
	\$124,700

721 IRMA

Annual Contribution	\$166,850
Deductible Losses	<u>1,000</u>
	\$167,850

726 Travel/Training/Subscription/Dues

Conferences, Training	\$1,700
Dues	3,660
Meetings, Seminars	635
Subscriptions	<u>440</u>
	\$6,435

728 Technical Services

Actuarial Services - Pensions	\$4,000
Actuarial Services – Post Empl. Benefits	2,500
Collection Agency	<u>500</u>
	\$7,000

743 Publications

Village Views	\$13,000
Legal Notices	1,300
Updating Village Code	<u>3,800</u>
	\$18,100

744 Printing

Village Views (3)/Annual Report	\$18,650
Budget	1,050
Resident Information Guide	300
Community Survey	<u>0</u>
	\$20,000

746 Employee Programs

Recognition Certificates	\$2,425
Employee Assistance Program	0
Employee Picnic	500
Health Risk Assessment	500
Miscellaneous	<u>200</u>
	\$3,625

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

ADMINISTRATION & FINANCE 01-01

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701 SALARIES - FULL TIME	587,210	609,095	651,825	640,115	660,590
O	706 MATERIALS AND SUPPLIES	0	0	700	0	0
O	710 TELEPHONE	18,317	20,748	20,925	19,420	19,550
O	713 MAINTENANCE COPY MACHINES	5,124	6,360	7,215	6,965	6,715
O	714 MAINTENANCE MOTOR VEHICLES	1,925	2,960	2,380	2,380	3,000
O	715 MAINTENANCE OTHER EQUIPMENT	372	840	500	225	250
O	716 VITAL RECORDS	25,916	26,141	26,380	23,000	23,500
B	720 INSURANCE	102,745	104,958	113,745	119,100	124,700
O	721 INTERGOVERNMENTAL RISK MGMT AGENCY	119,347	113,717	156,180	140,255	167,850
O	722 POSTAGE	15,248	15,884	19,500	16,385	16,135
O	723 OFFICE SUPPLIES	11,542	12,346	11,000	11,000	11,000
O	725 AUDIT SERVICES	19,415	18,415	20,450	24,215	25,215
O	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	14,917	10,935	10,715	9,950	6,435
O	728 TECHNICAL SERVICES	3,730	3,344	3,500	4,260	7,000
O	736 CREDIT CARD/BANK FEES	1,265	4,583	1,000	18,200	20,000
O	740 SICK LEAVE BUY BACK	0	0	16,325	16,860	0
O	743 PUBLICATION	17,538	16,535	18,900	20,565	18,100
O	744 PRINTING	27,134	21,371	25,600	25,230	20,000
O	745 SECTION 125 ADMINISTRATIVE FEES	4,724	6,007	6,600	6,565	6,720
O	746 EMPLOYEE PROGRAMS	17,280	20,299	17,100	10,000	3,625
O	747 UNEMPLOYMENT BENEFITS	0	0	0	0	0
C	790 CAPITAL OUTLAYS	0	0	0	0	0
O	791 VEHICLE REPLACEMENT FEES	4,250	4,755	4,755	4,755	4,755
B	793 EMPLOYER CONTRIBUTION - IMRF	56,882	58,041	63,230	59,520	65,960
B	794 EMPLOYER CONTRIBUTION - FICA	40,356	41,193	44,955	39,600	44,990
T	798 TRANSFER TO CAPITAL PROJECTS	250,000	0	0	0	0
O	799 MISCELLANEOUS	1,299	2,194	2,500	1,500	1,000
		<u>1,346,536</u>	<u>1,120,721</u>	<u>1,245,980</u>	<u>1,220,065</u>	<u>1,257,090</u>
SALARIES		587,210	609,095	651,825	640,115	660,590
BENEFITS		199,983	204,192	221,930	218,220	235,650
OPERATING		309,343	307,434	372,225	361,730	360,850
TRANSFER		0	0	0	0	0
CAPITAL		0	0	0	0	0
TOTAL		<u>1,096,536</u>	<u>1,120,721</u>	<u>1,245,980</u>	<u>1,220,065</u>	<u>1,257,090</u>

		2006-07	2007-08	2008-09	2008-09	2009-10
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
631	LIQUOR LICENSES	56,940	55,730	60,000	72,800	60,000
632	OTHER LICENSES	30,902	18,726	17,000	15,000	15,000
672	BIRTH/DEATH CERTIFICATES	128,716	134,423	150,000	145,000	150,000

LEGAL SERVICES

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

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

LEGAL 01-13

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 776 VILLAGE ATTORNEY-GEN. REPRESENTATION	233,547	214,925	200,000	200,000	200,000
O 777 VILLAGE PROSECUTOR	41,824	44,477	45,000	40,000	42,000
O 778 LABOR COUNSEL	20,975	60,268	30,000	50,000	10,000
O 779 LITIGATION	75,594	88,513	50,000	120,000	20,000
O 780 SPECIAL PROJECTS	6,909	5,413	5,000	1,160	5,000
O 781 ADMINISTRATIVE ADJUDICATOR	-	1,332	1,000	-	11,500
O 799 MISCELLANEOUS	-	-	2,000	-	1,000
TOTAL LEGAL EXPENDITURES	378,849	414,928	333,000	411,160	289,500
SALARIES	-	-	-	-	-
BENEFITS	-	-	-	-	-
OPERATING	378,849	414,928	333,000	411,160	289,500
TRANSFER	-	-	-	-	-
CAPITAL	-	-	-	-	-
TOTAL	378,849	414,928	333,000	411,160	289,500

PUBLIC BUILDINGS

This section provides for the upkeep of the Village Hall, Schertz Municipal Building and Civic Center. It includes such things as custodial services and repair/maintenance services. Capital improvements to public buildings are funded by the Public Buildings Improvement Fund and the Hotel/Motel Tax Fund.

2008-10 Goals

1. To maintain Municipal Building in good repair as budget restrictions will allow.
2. Continue researching the outsourcing and combining contracts for various maintenance function.

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
Building Maintenance Technician	1	1	\$57,030
Overtime			0
			<hr/> \$57,030

Account Detail

712 Maintenance – Village Hall

Cleaning Services	\$12,600
Janitorial Supplies	4,000
Heating/AC Repairs	2,400
Sprinklers/Extinguishers	750
Pest Control	0
Elevator Maintenance	2,000
Landscaping	0
Other	<u>500</u>
	\$22,250

713 Maintenance – Schertz Building

Cleaning Services	\$28,000
Janitorial Supplies	5,000
Heating/AC Repairs	9,500
Sprinkler/Extinguishers	800
Landscape Service	0
Elevator Maintenance	2,500
Pest Control	0
Other	<u>2,000</u>
	\$47,800

720 Insurance

Medical	\$14,150
Dental	1,365
Life	<u>95</u>
	\$15,610

762 Maintenance – Civic Center

Elevator	2,000
Sprinkler/Extinguisher	500
Exterior Maintenance/Painting	500
Generator Maintenance	1,200
Plumbing, Electrical Maint.	1,000
HVAC	2,500
Miscellaneous	<u>1,500</u>
	\$9,200

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
PUBLIC BUILDINGS 01-17

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES	49,067	52,062	55,595	54,960	57,030
O	706	MATERIALS AND SUPPLIES	37	44	0	0	0
O	709	NORTH SHORE GAS	1,209	1,562	1,500	1,500	1,500
O	712	MAINTENANCE - VILLAGE HALL	27,466	27,541	24,000	23,060	22,250
O	713	MAINTENANCE - SCHERTZ BUILDING	57,947	69,189	55,150	54,420	47,800
O	714	MAINTENANCE - MOTOR VEHICLE	3,170	4,980	1,375	1,375	1,375
B	720	INSURANCE	12,418	13,052	14,390	13,725	15,610
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	6,931	6,605	9,020	8,150	9,700
O	752	UNIFORMS	157	165	250	250	250
O	762	CIVIC CENTER	11,871	11,201	9,200	9,170	9,200
T	789	TRANSFER BUILDING IMPROVEMENT FUND	125,000	25,000	25,000	25,000	25,000
O	791	VEHICLE REPLACEMENT COSTS	0	1,710	1,715	1,715	1,715
B	793	EMPLOYER CONTRIBUTION - IMRF	4,810	5,023	5,445	5,435	5,705
B	794	EMPLOYER CONTRIBUTION - FICA	3,546	3,768	4,250	4,245	4,365
O	798	BRAINERD COMMUNITY CENTER	277	1,115	3,000	500	500
O	799	MISCELLANEOUS	3,752	1,718	4,000	4,000	4,000
TOTAL PUBLIC BUILDINGS EXPENDITURES			307,658	224,735	213,890	207,505	206,000
SALARIES			49,067	52,062	55,595	54,960	57,030
BENEFITS			20,774	21,843	24,085	23,405	25,680
OPERATING			112,817	125,830	109,210	104,140	98,290
TRANSFER			125,000	25,000	25,000	25,000	25,000
CAPITAL			0	0	0	0	0
TOTAL			307,658	224,735	213,890	207,505	206,000

COMMUNITY ORGANIZATIONS AND ACTIVITIES

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

Account Detail

761 Special Events

Fireworks	\$15,000
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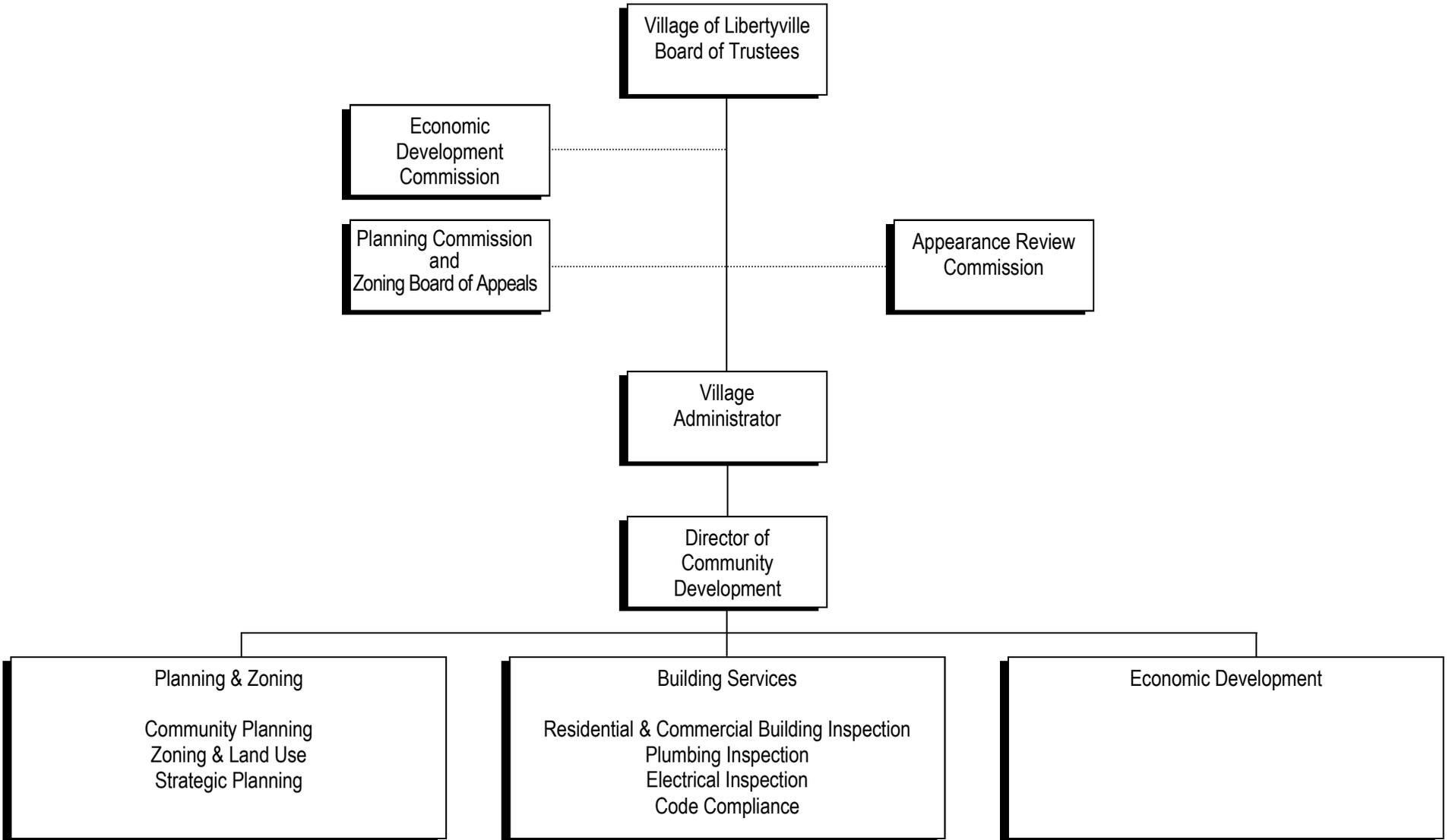
VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 COMMUNITY ORGANIZATIONS AND ACTIVITIES 1-16

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 750 DIAL-A-RIDE	11,038	22,222	22,000	18,000	21,000
O 754 NORTHERN IL SPECIAL RECREATION ASSN	108,491	123,225	130,000	130,920	134,500
O 757 VILLAGE BAND (1)	17,032	0	0	0	0
O 761 SPECIAL EVENTS (1)	23,900	20,000	17,000	17,600	15,000
O 767 MOSQUITO CONTROL	23,948	14,988	25,000	25,200	25,200
O 799 MISCELLANEOUS	364	0	500	0	500
TOTAL COMMUNITY ORGANIZATIONS & ACTIVITIES	184,773	180,435	194,500	191,720	196,200
SALARIES	0	0	0	0	0
BENEFITS	0	0	0	0	0
OPERATING	184,773	180,435	194,500	191,720	196,200
TRANSFER	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	184,773	180,435	194,500	191,720	196,200

(1) Beginning in 2006-07, costs for the Village Band and the Holiday on the Square Celebration have been moved to the Hotel Tax Fund.

**COMMUNITY DEVELOPMENT
DEPARTMENT**

Community Development



COMMUNITY DEVELOPMENT

The Community Development Department is comprised of two divisions, being the Planning Division and the Building Division. The Department provides staff support and recommendations to the Appearance Review Commission, Economic Development Commission, Plan Commission, Zoning Board of Appeals, and Comprehensive Plan Committee. The Department is also responsible for all aspects of community development, including community planning, zoning administration, review of construction plans for compliance with local building and fire codes, and all residential, commercial, plumbing, electrical, and code compliance inspections. The Department is improving communication and services by consolidating development procedures and opening communication channels between the Planning and Building Divisions. The Department is constantly striving to assist homeowners and contractors to become a community resource.

2008-09 Goals

1. Assist Administration in implementation of downtown parking improvements. The Department assisted Administration and the Public Works Department in the implementation of the parking deck improvement with construction planned for 2009.
2. Staff will continue the implementation of the Comprehensive Plan by reviewing proposed zoning changes in and around the downtown area. *Staff will also prepare for the 2010 update for the Comprehensive Plan.* Staff continued the implementation of the Comprehensive Plan and prepared for the 2010 update.
3. Staff will continue to update the Business Directory, market for “Shop Libertyville”, and work to retain and recruit businesses. Staff updated the Business Directory and marketed the entire business community with “Shop Libertyville” radio, newspaper, magazine, and kiosk ads.
4. The Department will continue to update the Village’s website to further improve our service level to our customers. The Department continued to update the Village website with current permitting procedures and forms.
5. Staff will continue to coordinate reviews and planning for the northwest industrial area of the Village. Staff continued to coordinate reviews and planning for the northwest industrial area.

2009-10 Goals

1. Downtown Parking Improvement. The Department will continue to assist the Administration and Public Works Departments in the implementation of downtown parking improvements.
2. Comprehensive Plan Update. Staff will prepare the 2010 update for the Comprehensive Plan.
3. Business Development. Staff will continue to market Village businesses through the Shop Libertyville campaign, and the Village and auto dealers' websites. Staff will continue to work to retain and recruit businesses.
4. TIF Extension. Prepare an update to the Downtown TIF Plan to reflect extension.
5. Business Development. Staff will continue to work with the Public Works Department and Fire Department to simplify the development process.
6. Intergovernmental Cooperation. Building Staff is reviewing possibility of providing plan review and building inspection to area municipalities.

PLANNING DIVISION

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

Performance Data

	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Estimated</u> <u>2008-09</u>
Cases Filed					
Zoning Board of Appeal	43	48	54	34	38
Planning Commission	39	43	33	32	32
Annexations					
Number	0	1	0	0	0
Acres	0	.75	0	0	0
Appearance Review Cases	95	125	100	96	100
Zoning Certificates Issued	564	658	659	688	700

COMMUNITY DEVELOPMENT - PLANNING DIVISION

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
Director of Community Development	1	1	\$125,080
Senior Planner	1	1	82,175
Administrative Secretary	1	1	58,960
Associate Planner	1	1	56,875
Car Allowance – Director			3,600
			<hr/> \$326,690

Account Detail

720 Insurance

Medical	\$48,695
Dental	4,110
Life	<u>395</u>
	\$53,200

721 IRMA

Annual Contribution	\$7,750
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726 Travel/Training/Subscription/Dues

Training Conference	\$3,600
Dues	2,500
Subscriptions/Books	<u>800</u>
	\$6,900

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

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - ADMINISTRATIVE STAFF	323,907	294,733	314,675	314,675	326,690
O	706	MATERIALS AND SUPPLIES	4,045	3,889	3,500	3,500	3,500
O	710	TELEPHONE	3,781	4,708	4,000	4,000	4,000
O	714	MAINTENANCE MOTOR VEHICLE (Fees)	3,240	2,150	1,325	1,325	600
B	720	INSURANCE	50,264	47,178	53,390	51,870	53,200
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	7,640	6,171	7,210	6,520	7,750
O	722	POSTAGE	2,225	1,206	1,500	1,200	1,300
O	725	TECHNICAL SERVICES	1,685	0	2,000	0	0
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	5,118	4,831	7,400	6,200	6,900
O	727	CONSULTING SERVICES	0	0	0	0	0
O	742	PRINTING AND PHOTOPROCESSING	6,253	5,348	6,000	5,720	6,000
O	743	PUBLICATION NOTICES	50	0	0	0	0
C	790	CAPITAL OUTLAYS	0	0	0	0	0
O	791	VEHICLE REPLACEMENT FEES	4,380	4,185	0	0	0
B	793	EMPLOYER CONTRIBUTION - IMRF	31,750	28,431	30,840	30,840	32,670
B	794	EMPLOYER CONTRIBUTION - FICA	23,613	21,212	22,940	22,940	23,600
O	799	MISCELLANEOUS	1,609	532	1,000	500	500
TOTAL PLANNING EXPENDITURES			<u>469,560</u>	<u>424,574</u>	<u>455,780</u>	<u>449,290</u>	<u>466,710</u>
SALARIES			323,907	294,733	314,675	314,675	326,690
BENEFITS			105,627	96,821	107,170	105,650	109,470
OPERATING			40,026	33,020	33,935	28,965	30,550
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	0
TOTAL			<u>469,560</u>	<u>424,574</u>	<u>455,780</u>	<u>449,290</u>	<u>466,710</u>

BUILDING SERVICES

The Building Division is responsible for administration of the Village's building construction codes, the property maintenance codes, the elevator safety program, and the facilities management of seven Public Buildings. The Division reviews building construction plans, issues building construction permits, inspects construction work, and approves building occupancies to ensure compliance with applicable building, plumbing, electrical, and mechanical codes. The Building Division investigates and inspects existing structures and premises where safety, health, and welfare of residents warrant compliance with the property maintenance code. In addition, this Division administers a professional electrician license and registration program developing examinations that are administered to qualified applicants on a quarterly basis. The local existing elevator safety inspection program is coordinated through the Division. Division Staff provide assistance to residents and contractors who have concerns and questions regarding plumbing, heating, electrical, and other construction related matters in their buildings. Also Division Staff coordinate maintenance and facilities management of seven village owned Public Buildings.

Performance Data

	Actual 2005-06	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Estimated 2009-10
Elevator Certificates			272	318	320
Electrician Certificates			203	218	224
Plumbing RPZ Tests/Repairs				58/05	58/10
Building Permits (Projects)					
Residential	1098	910	896	800	700
Commercial	215	205	229	140	157
Signs	155	198	170	110	131
Total Permits (Projects)	1468	1313	1295	1050	980
Total Individual Permits	2776	3137	2985	2400	2100
Permits Constructions Value (in Millions)	\$70.1	\$82.3	\$65.3	\$78.0	\$56.8
Building Permits and Review Fees Collected	\$868,086	\$1,260,477	\$945,922	\$1,310,000	\$1,153,000

COMMUNITY DEVELOPMENT - BUILDING DIVISION

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
Building Commissioner	1	1	\$104,025
Plan Reviewer	1	1	82,195
Building Inspector	1	1	64,940
Electrical Inspector	1	1	77,350
Plumbing Inspector	1	1	67,920
Building/Code Inspector	1	1	56,965
Secretary	1	1	55,650
Part-Time Office Assistant			0
			\$509,045

Account Detail

720 Insurance

Medical	\$91,530
Dental	7,720
Life	<u>650</u>
	\$99,900

721 IRMA

Annual Contribution	\$19,375
Deductible Losses	<u>1,000</u>
	\$20,375

726 Travel/Training/Subscription/Due

Conferences	\$0
Dues/Memberships	700
Training	2,100
Certification, Continuing Education	<u>1,800</u>
	\$4,600

728 Technical Services

Elevator Inspection	\$20,000
Plan Review Services	<u>4,000</u>
	\$24,000

743 Printing and Publication

Code Books	\$1,750
Forms	<u>750</u>
	\$2,500

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

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - FULL TIME	434,932	456,958	491,850	490,850	509,045
O	706	MATERIALS AND SUPPLIES	2,094	2,880	2,500	2,500	2,500
O	710	TELEPHONE	3,575	4,748	4,000	4,000	4,000
O	714	MAINTENANCE VEHICLES	10,745	14,695	15,540	15,540	11,120
O	715	MAINTENANCE OTHER EQUIPMENT	1,963	1,493	2,100	2,100	2,100
B	720	INSURANCE	82,642	90,488	98,855	95,865	99,900
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	14,006	15,213	19,020	16,300	20,375
O	723	OFFICE SUPPLIES	3,545	4,344	3,500	3,500	3,500
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	3,139	4,705	5,000	4,600	4,600
O	728	TECHNICAL SERVICES *	28,798	25,222	24,000	24,000	24,000
O	729	REIMBURSABLE EXPENSES	455	0	1,000	300	300
O	743	PRINTING AND PUBLICATION	1,301	2,895	3,000	2,500	2,500
C	790	CAPITAL OUTLAYS	0	0	0	0	0
B	793	EMPLOYER CONTRIBUTION - IMRF	42,636	44,063	48,100	48,100	50,905
B	794	EMPLOYER CONTRIBUTION - FICA	32,236	33,633	37,625	37,625	38,940
O	799	MISCELLANEOUS	887	1,294	1,000	500	500
TOTAL BUILDING SERVICES EXPENDITURES			662,954	702,631	757,090	748,280	774,285
SALARIES			434,932	456,958	491,850	490,850	509,045
BENEFITS			157,514	168,184	184,580	181,590	189,745
OPERATING			70,508	77,489	80,660	75,840	75,495
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	0
TOTAL			662,954	702,631	757,090	748,280	774,285

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

		2006-07	2007-08	2008-09	2008-09	2009-10
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
626	BUILDING PLAN REVIEW FEES	124,367	104,820	135,800	140,000	50,000
627	BUILDING PERMITS	1,201,033	922,963	1,220,000	1,170,000	1,103,000
660	ELEVATOR INSPECTION FEES	30,274	31,140	11,500	25,000	25,000
		1,355,674	1,058,923	1,367,300	1,335,000	1,178,000

COMMUNITY DEVELOPMENT – ECONOMIC DEVELOPMENT

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
Economic Development Coordinator	1	1	\$84,820
			<hr/> \$84,820

Account Detail

720 Insurance		728 Technical Services	
Medical	\$16,240	Design Services	\$1,500
Dental	1,365		
Life	<u>95</u>	729 Economic Development Incentives	
	\$17,700	Medline	\$25,000
726 Travel/Training/Subscription/Dues			
AICP/APA	470		
National Historic Trust	420		
Lake County Partners	4,500		
International Council of Shopping Centers	650		
International Economic Development Council	250		
Training	<u>700</u>		
	\$6,990		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

COMMUNITY DEVELOPMENT- ECONOMIC DEVELOPMENT 01-03-03

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - FULL TIME	0	70,113	81,220	81,220	84,820
O	706	MATERIALS AND SUPPLIES	0	132	1,000	1,000	1,000
B	720	INSURANCE	0	16,361	17,735	17,235	17,700
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	0	501	1,805	1,630	1,940
O	722	POSTAGE	0	200	1,000	950	1,000
O	723	OFFICE SUPPLIES	0	0	0	0	0
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	0	5,576	7,190	7,190	6,990
O	727	CONSULTING SERVICES	0	0	0	0	0
O	728	TECHNICAL SERVICES	0	2,765	1,500	1,000	1,500
O	729	ECONOMIC DEVELOPMENT INCENTIVES	4,298	30,772	25,000	25,000	25,000
O	741	PROMOTION & ACTIVITIES	0	8,897	4,000	4,000	4,000
O	743	PRINTING AND PUBLICATION	0	1,250	3,000	1,000	1,500
B	793	EMPLOYER CONTRIBUTION - IMRF	0	6,779	7,960	7,960	8,480
B	794	EMPLOYER CONTRIBUTION - FICA	0	5,127	6,210	6,210	6,490
O	799	MISCELLANEOUS	0	11,147	0	0	0
TOTAL ECONOMIC DEVELOPMENT EXPENDITURES			4,298	159,620	157,620	154,395	160,420
SALARIES			0	70,113	81,220	81,220	84,820
BENEFITS			0	28,267	31,905	31,405	32,670
OPERATING			4,298	61,240	44,495	41,770	42,930
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	0
TOTAL			4,298	159,620	157,620	154,395	160,420

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT
SUMMARY BUDGET

	2006-07	2007-08	2008-09	2008-09	2009-10
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<i>SALARIES</i>					
PLANNING	323,907	294,733	314,675	314,675	326,690
BUILDING SERVICES	434,932	456,958	491,850	490,850	509,045
ECONOMIC DEVELOPMENT	0	70,113	81,220	81,220	84,820
TOTAL SALARIES	758,839	821,804	887,745	886,745	920,555
<i>BENEFITS</i>					
PLANNING	105,627	96,821	107,170	105,650	109,470
BUILDING SERVICES	157,514	168,184	184,580	181,590	189,745
ECONOMIC DEVELOPMENT	0	28,267	31,905	31,405	32,670
TOTAL BENEFITS	263,141	293,272	323,655	318,645	331,885
<i>OPERATING</i>					
PLANNING	40,026	33,020	33,935	28,965	30,550
BUILDING SERVICES	70,508	77,489	80,660	75,840	75,495
ECONOMIC DEVELOPMENT	4,298	61,240	44,495	41,770	42,930
TOTAL OPERATING	114,832	171,749	159,090	146,575	148,975
<i>TRANSFERS</i>					
PLANNING	0	0	0	0	0
BUILDING SERVICES	0	0	0	0	0
ECONOMIC DEVELOPMENT	0	0	0	0	0
TOTAL TRANSFERS	0	0	0	0	0
<i>CAPITAL</i>					
PLANNING	0	0	0	0	0
BUILDING SERVICES	0	0	0	0	0
ECONOMIC DEVELOPMENT	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
TOTAL COMMUNITY DEVELOPMENT EXP	1,136,812	1,286,825	1,370,490	1,351,965	1,401,415

CENTRAL BUSINESS DISTRICT PARKING

The Central Business District Parking area (C.B.D.) was established to keep an accounting of the expenditures which are associated with the operation of parking lots in the C.B.D. The parking lots are used by shoppers, and employees. The Village has direct ownership of several parking lots and lease agreements with the owners of the remaining parking lots in the area. The Village is currently constructing a three level parking deck structure that is scheduled to be completed in August 2009.

In addition to providing public parking, the Village plows snow, cuts grass, patches potholes, stripes and performs other maintenance functions for these areas. Enforcement of C.B.D. parking regulations is accomplished using three Community Service Officers.

2008-10 Goals

1. To offer sufficient parking for the Central Business District area.
2. To maintain parking areas in good repair as budget will allow.

Account Detail

713 Maintenance Parking Lot		728 Technical Services	
Snow Removal	5,000	Elevator Services	\$500

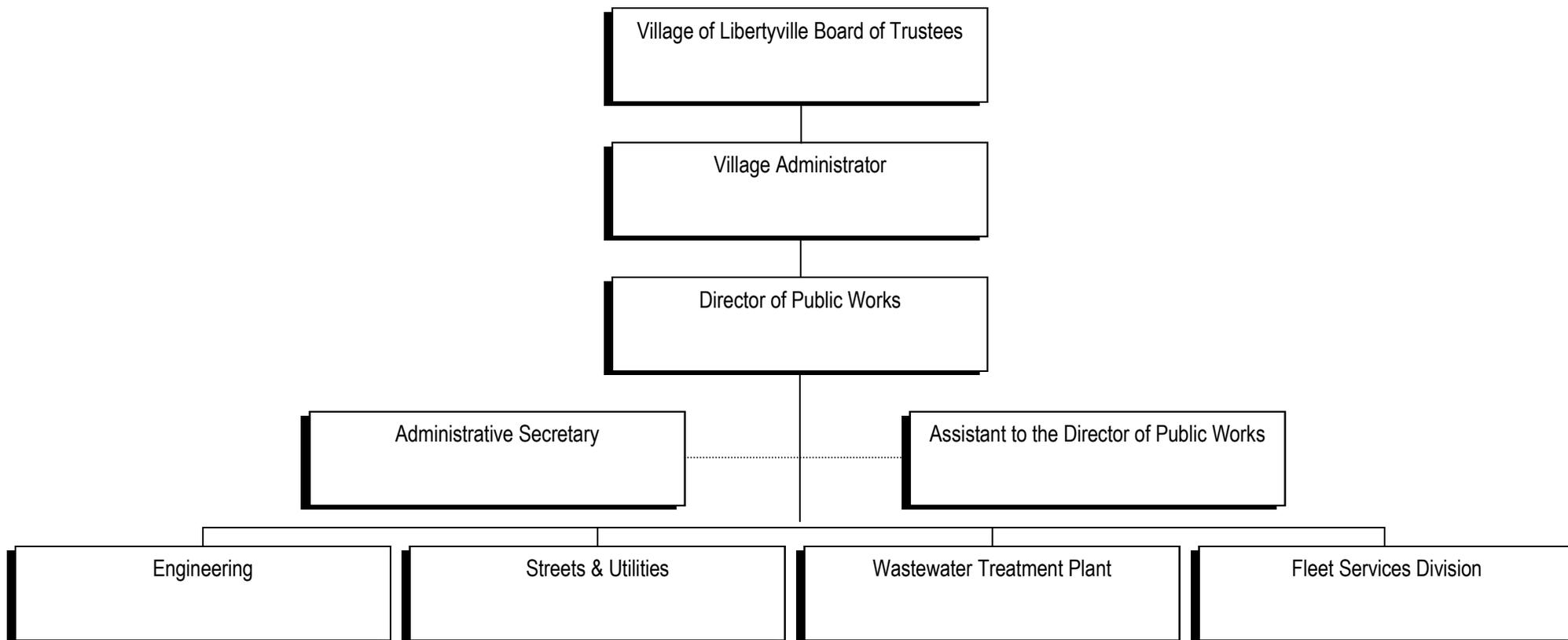
VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 CENTRAL BUSINESS DISTRICT PARKING 01-15

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O	706	MATERIALS AND SUPPLIES	40	556	1,000	700	1,000
O	708	ELECTRICITY	0	0	0	0	10,000
O	710	TELEPHONE	0	0	0	0	500
O	712	MAINTENANCE BUILDING	0	0	0	0	1,000
O	713	MAINTENANCE PARKING LOTS	13,729	17,289	5,000	10,000	5,000
O	728	TECHNICAL SERVICES	0	0	0	0	500
C	791	CONSTRUCTION OF LOTS	0	0	0	0	0
O	792	RENT	0	3,300	5,000	3,300	0
O	799	MISCELLANEOUS	0	1,800	0	0	0
TOTAL CBD PARKING EXPENDITURES			13,769	22,945	11,000	14,000	18,000
SALARIES			0	0	0	0	0
BENEFITS			0	0	0	0	0
OPERATING			13,769	22,945	11,000	14,000	18,000
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	0
TOTAL			13,769	22,945	11,000	14,000	18,000

			2006-07	2007-08	2008-09	2008-09	2009-10
			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
657	PARKING FEES-EMPLOYEE PERMITS		5,095	6,162	5,000	5,000	6,000

PUBLIC WORKS

Department of Public Works



PUBLIC WORKS

The Public Works Department is comprised of four operating divisions, specifically: 1) Engineering; 2) Streets and Utilities; 3) Waste Water Treatment; and 4) Fleet Services.

The 38 members of the department provide a full range of community services, and the staff takes special pride in being awarded Full Accreditation by the American Public Works Association in 2005, an honor bestowed on only 50 other agencies in the United States and Canada.

Department responsibilities include the planning, design and construction of public infrastructure improvements necessary to improve existing facilities as well as to accommodate future growth by utilizing in-house professional staff as well as a number of engineering consulting firms operating under staff direction; plan review and field inspection of infrastructure installed by private developers; administration of storm water management and flood plain ordinances; development and updating of Village maps and utility atlases utilizing CADD and GIS; operation and maintenance of the Village water, wastewater collection, storm water drainage, street, sidewalk, signage, street lighting and traffic control systems; snow removal and ice control operations; operation and maintenance of 18 wastewater pump stations and a 4.0 mgd advanced wastewater treatment facility; maintenance of over 100 Village vehicles plus numerous pieces of equipment; operation of the fleet fueling system which also serves three other local public agencies; and administration of the vehicle replacement fund.

2008-09 Goals

1. Coordinate Implementation of Downtown Parking Improvements. On June 13, 2008 bids were opened for the downtown parking structure and in July 2008 all bids were rejected for coming in over the \$8.5 million budget. On September 9, 2008 the Village Board approved the contract award to McShane Construction to build the downtown parking structure. Village staff has worked with McShane Construction to ensure the parking structure breaks ground on January 5, 2009.
2. Continue to Develop a Systematic Program of Stormwater Inflow/Infiltration Reduction in the Sanitary Sewer System. Minor rehabilitation was performed during 2008-09 with additional work anticipated in the upcoming fiscal year.
3. Continue to Prepare for APWA Re-accreditation in 2009. Throughout the year Public Works staff continued to review standard operating procedures, update management practices and attend re-accreditation meetings with other accredited agencies.
4. Complete Design and Construction of Numerous Capital Improvements Projects in the MFT, TIF, CIF, WSCI and NWWWS area within the next fiscal year. Several projects were completed in these capital improvements funds including.
 - MFT: Lake Street Reconstruction, Roadway Crack Sealing & Thermoplastic Striping;

- TIF: West Parking Improvements Phase II (start construction), Second Street Bypass Sewer
 - CIF: Lake Street Bridge Replacement, West Ellis Stormwater Study, Peterson Road Streetscape Design
 - WSCI: Lagoon Cleaning at the Wastewater Treatment Plant, Burr Ridge Court Relief Sewer, Well Supply Capacity Study;
 - NWWS: W. Winchester Sanitary Sewer Replacement
8. Establish a Five (5) Year Plan for Capital Improvements in CIF and WSCI and Evaluate the Need for Additional Revenue and/or Other Revenue Sources to Increase Funding to Roads. Both of these were completed in 2008. The Water and Sewer Committee supported a rate increase to address the capital needs in water and sewer. The road program continues to be under funded; however revenues do not appear to improve in this area.
 9. Significantly Reduce the Number of Outstanding Engineering Bonds. The Engineering Division has closed out nearly 200 outstanding engineering bonds this fiscal year.

2009-10 Goals

1. Parking Improvement. Continue coordinating the implementation of West Parking Improvements Phase I with completion by the end of August 2009. Begin the process for approval of the surface improvements and complete their design. Prepare a plan for the placement of the remaining overhead utilities to be placed underground within the remaining surface lot.
2. Road Program. Complete the construction of the 2009 road improvement program.
3. Snow and Ice Control. Explore de-icing options that will reduce our dependence on utilizing rock salt.
4. Engineering Bond Reduction. Continue to significantly reduce the number of outstanding engineering bonds.
5. Stormwater Inflow. Investigate storm water Inflow and Infiltration in the southeast section of the Village and make recommendations for the reduction of the flows in that area.
6. Re-accreditation. Complete the re-accreditation process with the American Public Works Association.
7. Stormwater Utility. Continue to pursue the creation of a storm water utility by hiring a consultant to assist us in this endeavor.

ENGINEERING DIVISION

The Engineering Division is responsible for recommending improvements, proposing cost estimates, preparing plans, soliciting bids and supervising the construction of public works projects in order to improve the Village infrastructure systems. Reviewing public improvement plans for private developments and inspection of construction is done to ensure its acceptability by the Village. Coordinate and direct engineering consultants retained by the Village. Administer subdivision and watershed development codes. Maintain accurate maps, utility atlases, and project records. Provide recommendations on engineering related matters.

Performance Data

	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Estimate 2007-08</u>	<u>Estimate 2007-08</u>	<u>Projected 2009-10</u>
Capital Improvement Contracts	14	13	7	17	12
Contract Amounts	\$1,788,544	\$1,924,000	\$1,107,773	\$10,777,588*	\$1,600,000
Public Improvement by Development, Inspected Value	\$1,400,000	\$3,000,000	\$1,154,464	\$1,851,000	\$1,800,000
Review & Inspection Fees Collected	\$42,293	\$120,000**	\$40,893	\$60,000	\$50,000
Number of Right of Way Permits Issued	208	164	158	160	130
Number of Site Development Permits Issued	6	15	7	10	8
Number of Permit Inspections (Right-of-way & Site Development)	713	835	734	500	500

* Includes parking structure contract of \$8,740,000.

** Principally due to Liberty Point E/W Development.

PUBLIC WORKS – ENGINEERING

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
Senior Project Engineer	1 (50%)	1 (50%)	\$50,740
Project Engineer	2 (50%)	2 (50%)	91,950
Engineering Inspector	1 (50%)	1 (50%)	39,645
GIS Coordinator	1 (30%)	1 (30%)	21,290
Administrative Secretary	1 (80%)	0*	0
Overtime			0
Part-Time Secretary			15,600
			<hr/> \$219,225

*Administrative Secretary position is currently vacant and unfunded for 2009-10.

Account Detail

720 Insurance		723 Office Supplies	
Medical	\$59,050	Supplies	\$1,800
Dental	4,990	Postage	1,500
Life	<u>560</u>	Postage Meter	615
	\$64,600	Copier Lease	<u>1,600</u>
			\$5,515
726 Travel/Training/Subscriptions/Dues		728 Technical Services	
Professional Registration & Dues	\$500	Blueprint Reproductions	\$50
Required Seminars/Meetings	2,000	Recorded Document Copies	25
Publications	<u>150</u>	Publish Prevailing Wage Notice	140
	\$2,650	Stormwater Utility Consultant	<u>45,000</u>
			\$45,215

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
DEPARTMENT OF PUBLIC WORKS ENGINEERING 01-02-01

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - FULL TIME	228,521	237,971	239,105	218,530	219,225
O	706	MATERIALS AND SUPPLIES	1,675	1,724	1,600	1,600	1,600
O	710	TELEPHONE	3,599	4,722	4,100	3,800	4,000
O	714	MAINTENANCE VEHICLES	8,220	10,610	8,615	8,615	3,775
O	715	MAINTENANCE OTHER EQUIPMENT	486	851	800	835	800
B	720	INSURANCE	59,026	64,196	70,160	67,950	64,600
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	7,070	6,736	9,190	8,305	9,880
O	723	OFFICE SUPPLIES	5,596	6,002	5,515	5,450	5,515
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,017	3,002	3,565	3,185	2,650
O	728	TECHNICAL SERVICES	1,852	4	215	20	45,215
O	740	SICK LEAVE BUYBACK	0	0	0	0	18,730
C	790	CAPITAL OUTLAYS	0	0	0	0	0
O	791	VEHICLE REPLACEMENT FEES	5,500	6,965	6,970	6,970	6,970
B	793	EMPLOYER CONTRIBUTION - IMRF	21,876	22,574	22,940	21,020	19,360
B	794	EMPLOYER CONTRIBUTION - FICA	16,910	17,577	18,290	16,790	16,750
O	799	MISCELLANEOUS	500	317	0	650	0
TOTAL ENGINEERING EXPENDITURES			<u>361,848</u>	<u>383,251</u>	<u>391,065</u>	<u>363,720</u>	<u>419,070</u>
SALARIES			228,521	237,971	239,105	218,530	219,225
BENEFITS			97,812	104,347	111,390	105,760	100,710
OPERATING			35,515	40,933	40,570	39,430	99,135
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	0
TOTAL			<u>361,848</u>	<u>383,251</u>	<u>391,065</u>	<u>363,720</u>	<u>419,070</u>

		2006-07	2007-08	2008-09	2008-09	2009-10
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
658	ENGINEERING FEES	152,307	50,288	60,000	135,000	50,000

HIGHWAYS AND BRIDGES

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

Performance Data

	Actual 2005-06	Estimated 2006-07	Projected 2007-08	Projected 2008-09	Projected 200-09
Streets					
Resurfaced (miles)	1.76	1.2	.34	.33	1.67
Striped (miles)	9.77	9.75	8.5	8.7	9.1
Repaired (tons)	378.10	500	582.3	550	550
Swept (miles)	4,418	4,500	4,842	4,400	5,000
Miles of Streets	80	80	81	81	81
Street Lights*	2,181	2,181	2,330	2,330	2,330
Sidewalk replaced (panels)	506	610	437	600	600
Street Signs Erected or Replaced	809	432	261	170	200
Streetlight Replaced	15	7	9	10	9
Streetlight Cable Repairs	28	18	15	20	10
Street Lamps Replaced	275	271	243	270	275
Traffic Marking (linear feet)	60,937	44,611	44,880	48,500	48,500
No. of Staff per Mile of Road Maintained	.11	.11	.10	.10	.10

* Village owned lights based on survey completed in 2003.

PUBLIC WORKS – HIGHWAYS AND BRIDGES

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
<u>Administrative</u>			
Director of Public Works	1 (15%)	1 (15%)	\$20,415
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	30,720
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	20,185
Assistant to the Director of Public Works	1 (15%)	1 (15%)	9,625
			<hr/> \$80,945
<u>Clerical</u>			
Secretary	1 (30%)	1 (30%)	16,835
			<hr/> \$16,835
<u>Salaries Maintenance</u>			
Public Works Maintenance Technician	7 (70%)	*6 (70%)	\$196,930
Public Works Team Leader	2 (90%)	2 (90%)	95,250
Utility Technician	1 (30%)	1 (30%)	14,650
Overtime			12,300
			<hr/> \$319,130

*One Maintenance Technician is currently vacant and unfunded for 2009-10.

See Next Page for Account Detail

Account Detail

706 Materials and Supplies		717 Maintenance Sidewalks	
Cleaners, Soaps, Degreasers	\$1,500	Grinding/Sawcut	\$5,000
Hardware, Stock Items, Tools	11,500	Materials	<u>3,000</u>
Saw, Blades, and Drums	1,950		\$8,000
Traffic Control	<u>500</u>		
	\$15,450	718 Maintenance Storm Services	
707 Streetlight Energy		Repair Catch Drain/Storm Sewer	\$10,000
Dusk-to-Dawn Streetlights (2181)	\$55,200	NPDES Fees and Costs	<u>1,300</u>
ComEd Rentals (227)	<u>49,200</u>		\$11,300
	\$104,400	720 Insurance	
708 Streetlight Maintenance		Medical	\$140,515
Maintenance (Private Contract)	\$70,000	Dental	12,710
Cable Locates – JULIE	100	Life	<u>1,250</u>
Lamp/Pole Purchases	<u>16,250</u>		\$154,475
	\$86,350	721 IRMA	
712 Maintenance Buildings		Annual Contribution	\$65,680
HVAC	\$2,000	Deductible Losses	<u>7,500</u>
Miscellaneous	5,200		\$73,180
Overhead Door	<u>1,000</u>	726 Travel/Training/Subscription/Dues	
	\$8,200	Dues & Monthly Meetings	\$500
713 Maintenance Roadway Median		Training	<u>300</u>
Butterfield Road Median	\$7,205		\$800
US Rte 45 Median	<u>5,100</u>	731 Traffic Signal	
	\$12,305	Maintenance Contract	\$28,000
716 Maintenance Streets & Alleys		Knockdown Repairs	2,500
Pavement Patching, Stone & Sand	35,000	Maintain Butterfield @ Golf and Crane	3,000
Pavement Marking Material & Striping	4,600	Maintain IL 21 at Red Top and Artaius	4,600
Harris Road Maintenance	800	Maintain Butterfield Square	<u>2,100</u>
North Shore Bike Path	<u>0</u>		\$40,200
	\$40,400		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF PUBLIC WORKS HIGHWAYS AND BRIDGES 01-02-03

BUDGETED EXPENDITURES		2006-07	2007-08	2008-09	2008-09	2009-10
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701 SALARIES ADMINISTRATION	66,996	65,986	76,765	78,210	80,945
S	702 SALARIES CLERICAL	14,674	15,257	16,100	16,265	16,835
S	704 SALARIES MAINTENANCE	336,704	356,728	370,575	355,695	319,130
O	706 MATERIALS AND SUPPLIES	18,525	16,695	15,000	14,500	15,450
O	707 STREETLIGHT ENERGY	114,055	142,101	104,400	40,000	104,400
O	708 STREETLIGHT MAINTENANCE	71,259	79,834	77,300	144,000	86,350
O	712 MAINTENANCE BUILDINGS	7,697	7,907	7,200	6,200	8,200
O	713 MAINTENANCE ROADWAY MEDIANS	12,844	11,528	9,800	9,800	12,305
O	714 MAINTENANCE MOTOR EQUIPMENT FEES	157,460	193,190	221,160	221,160	149,100
O	715 MAINTENANCE OTHER EQUIPMENT	2,309	866	1,400	1,250	1,300
O	716 MAINTENANCE STREETS AND ALLEYS	38,955	60,370	43,035	101,540	40,400
O	717 MAINTENANCE SIDEWALKS	45,313	41,527	43,000	42,090	8,000
O	718 MAINTENANCE STORM SEWERS	12,423	11,079	11,300	11,300	11,300
O	719 MAINTENANCE SIGNS	8,711	10,131	7,300	6,950	6,300
B	720 INSURANCE	164,124	157,397	180,920	168,085	154,475
O	721 INTERGOVERNMENTAL RISK MGMT AGENCY	66,844	52,591	73,825	70,170	73,180
O	723 OFFICE SUPPLIES	0	0	0	0	0
O	724 REFUSE DISPOSAL	498	0	0	0	0
O	725 EQUIPMENT RENTAL	2,581	8,584	6,500	5,750	500
O	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	351	1,249	1,000	850	800
O	728 TECHNICAL SERVICES	1,735	4,165	3,000	3,030	2,830
O	731 TRAFFIC SIGNAL MAINTENANCE	23,290	40,932	45,300	45,300	40,200
O	740 SICK LEAVE BUYBACK	17,209	0	0	0	0
O	742 PHOTOPROCESSING	924	2,025	2,055	2,275	2,100
O	752 UNIFORMS	3,215	3,382	5,000	4,825	4,825
T	788 TRANSFER BUILDING IMPROVEMENT FUND	25,250	5,000	5,000	5,000	5,000
O	789 TECHNOLOGY EQUIPMENT & REPLACEMENT	0	0	0	0	0
C	790 CAPITAL OUTLAYS	0	7,285	0	0	0
O	791 VEHICLE REPLACEMENT FEES	124,680	139,170	158,800	158,800	162,225
B	793 EMPLOYER CONTRIBUTION - IMRF	41,497	41,447	45,415	42,830	40,690
B	794 EMPLOYER CONTRIBUTION - FICA	31,018	32,210	35,185	33,165	30,580
O	799 MISCELLANEOUS	1,257	190	250	480	0
TOTAL HIGHWAY & BRIDGES EXPENDITURES		1,412,398	1,508,826	1,566,585	1,589,520	1,377,420
SALARIES		418,374	437,971	463,440	450,170	416,910
BENEFITS		236,639	231,054	261,520	244,080	225,745
OPERATING		732,135	827,516	836,625	890,270	729,765
TRANSFER		25,250	5,000	5,000	5,000	5,000
CAPITAL		0	7,285	0	0	0
TOTAL		1,412,398	1,508,826	1,566,585	1,589,520	1,377,420

		2006-07	2007-08	2008-09	2008-09	2009-10
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
605	HIGHWAYS & BRIDGES (VILLAGE) PROPERTY TAX	498,874	507,930	525,000	532,300	540,000
606	HIGHWAYS & BRIDGES (TWP) PROPERTY TAX	206,438	229,582	250,000	249,670	268,000
619	STREET/SIGNAL MAINTENANCE FEES	110,768	64,393	64,400	67,630	67,500
		816,080	801,905	839,400	849,600	875,500

PUBLIC WORKS – SNOW REMOVAL AND ICE CONTROL

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

Performance Data

	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Estimate 2007-08</u>	<u>Projected 2008-09</u>	<u>Projected 2009-10</u>
Snowfall (inches)	37	55.3	86	60	45
Snowplowing Events	18	22	28	30	20
Salt Spread (tons)	1,089	2,000	2,501	2,000	2,000
No. of Snow Plow Routes	10	10	10	10	10
Snow & Ice Control Man Hours					
Regular	183	551	850	500	400
Overtime	874	1,362	2,633	1,600	1,200
Cost to Plow One Mile of Roadway	\$53.66	\$85.37	\$114.00	\$158.00	\$103.00

Cost to Plow one mile of roadway = Total Cost for all snow events / # of snow events / number of miles plowed in Village.

PUBLIC WORKS – SNOW REMOVAL AND ICE CONTROL

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
<u>Administrative</u>			
Streets & Utilities Systems Superintendent	1 (10%)	1 (10%)	\$10,240
Assistant Streets & Utilities Systems Superintendent	1 (10%)	1 (10%)	\$6,730
			<hr/> \$16,970
<u>Salaries – Maintenance</u>			
Public Works Maintenance Technician	9 (10%)	*9 (10%)	\$43,000
Public Works Team Leader	3 (10%)	3 (10%)	19,205
Water System Operator	3 (10%)	3 (10%)	20,970
Water System Supervisor	1 (10%)	1 (10%)	8,330
Utility Technician	1 (10%)	1 (10%)	4,880
Water Meter Technician		1 (10%)	4,340
Overtime			24,000
			<hr/> \$124,725

*One Maintenance Technician position is currently vacant and unfunded for 2009-10.

Account Detail

706 Materials & Supplies		790 Capital Outlay	
Salt (1,785 Tons) (1)	\$89,250	Calcium Chloride Dispenser	\$15,710
De-Icer (9,000 gal.)	6,000		
Snow fence posts, misc.	<u>500</u>		
	\$95,750		

(1) Due to the increase in the price of salt, the majority of ice control salt is being paid for in the Motor Fuel Tax Fund for 2008-09.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES ADMINISTRATION	12,967	12,293	15,950	16,395	16,970
S	704	SALARIES MAINTENANCE	121,927	160,731	121,000	121,530	124,725
O	706	MATERIALS AND SUPPLIES	118,874	199,020	77,000	76,350	95,750
O	715	MAINTENANCE OTHER EQUIPMENT	8,971	11,419	7,000	9,200	0
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	7,624	7,263	10,910	8,960	11,655
O	728	CONTRACTUAL SERVICES	963	963	1,000	960	1,000
O	740	SICK LEAVE BUYBACK	3,430	2,299	0	0	0
C	790	CAPITAL OUTLAYS	0	0	0	0	15,710
B	793	EMPLOYER CONTRIBUTION - IMRF	13,578	16,796	11,860	11,490	14,170
B	794	EMPLOYER CONTRIBUTION - FICA	9,897	12,739	9,250	8,960	10,840
O	799	MISCELLANEOUS	1,256	3,711	1,000	1,000	1,000
TOTAL SNOW & ICE CONTROL EXPENDITURES			299,487	427,234	254,970	254,845	291,820
SALARIES			134,894	173,024	136,950	137,925	141,695
BENEFITS			23,475	29,535	21,110	20,450	25,010
OPERATING			141,118	224,675	96,910	96,470	109,405
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	15,710
TOTAL			299,487	427,234	254,970	254,845	291,820

PUBLIC WORKS – REFUSE AND RECYCLING

This division began with the 2009-10 fiscal year to account for costs the Village incurs for recycling and trash removal. The Village instituted a \$1.00 per month/household recycling fee that is charged on waste bills. This fee is remitted to the Village to defray costs of the membership fee of the Solid Waste Agency of Lake County/SWALCO, and for various other recycling initiatives Villagewide.

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
<u>Administrative</u>			
Maintenance Technicians	0	1	\$37,100
Overtime			7,700
			\$44,800
 Account Detail			
720 Insurance		725 Equipment Rental	
Medical	\$16,240	Street Sweeper Rental	
Dental	1,365	(5 weeks @ \$1,100)	\$5,500
Life	95		
	\$17,700		
 724 Refuse Disposal			
Leaf Disposal	\$10,000		
Street Sweeping/Debris Disposal	12,000		
	\$22,000		

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

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	704	SALARIES MAINTENANCE	0	0	0	0	44,800
O	706	MATERIALS & SUPPLIES	0	0	0	0	1,500
O	714	MAINTENANCE MOTOR EQUIP FEES	0	0	0	0	23,000
B	720	INSURANCE	0	0	0	0	17,700
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	0	0	0	0	5,630
O	724	DISPOSAL	0	0	0	0	22,000
O	725	EQUIPMENT RENTAL	0	0	0	0	5,500
O	726	SWALCO FEE	0	0	0	0	7,420
O	791	VEHICLE REPLACEMENT FEES	0	0	0	0	13,770
B	793	IMRF	0	0	0	0	4,480
B	794	FICA	0	0	0	0	3,430
O	799	MISCELLANEOUS	0	0	0	0	500
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>149,730</u>
SALARIES			0	0	0	0	44,800
BENEFITS			0	0	0	0	25,610
OPERATING			0	0	0	0	79,320
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	0
TOTAL			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>149,730</u>

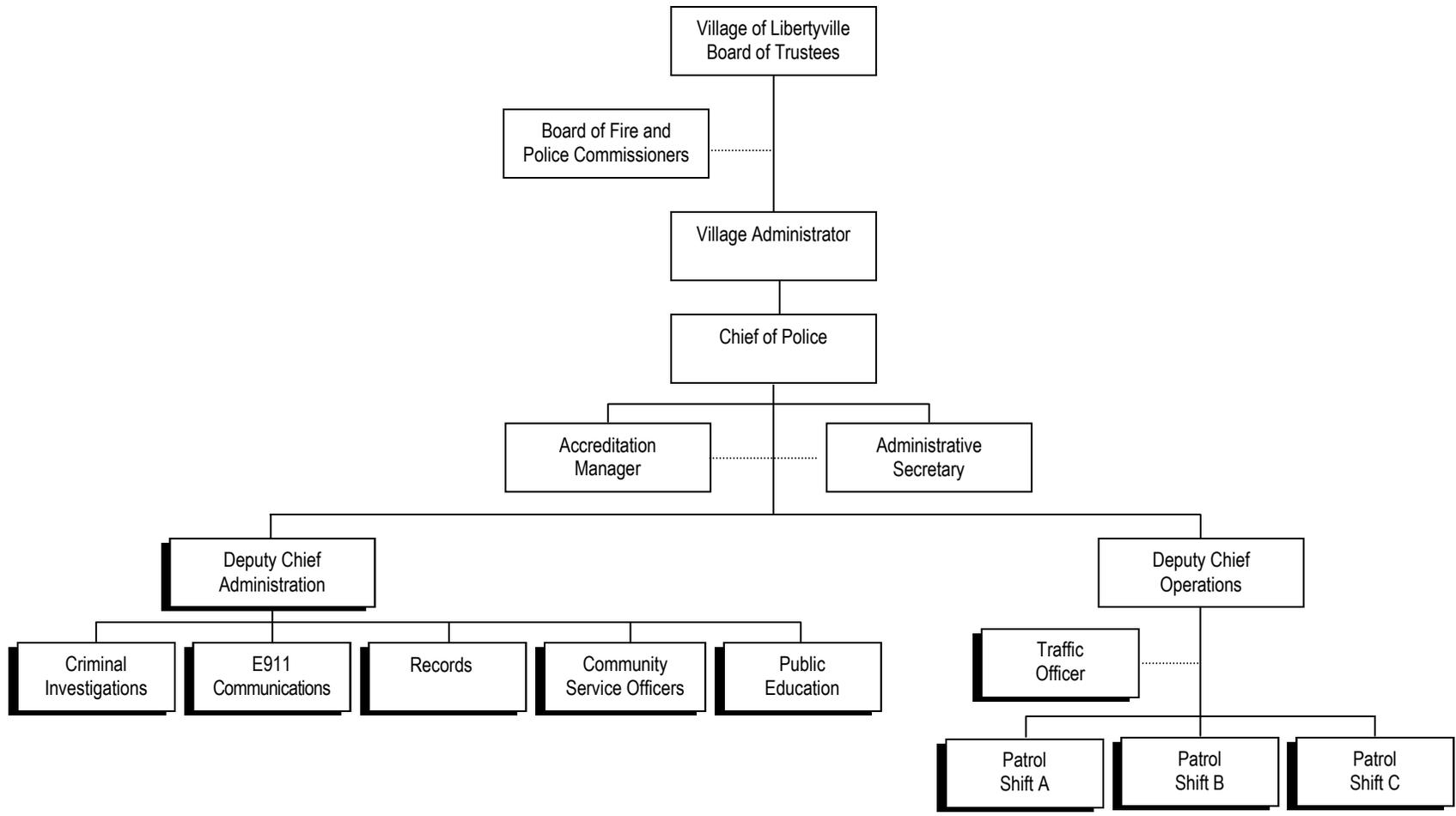
		2006-07	2007-08	2008-09	2008-09	2009-10
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
656	RECYCLING/SWALCO FEE	-	-	-	37,000	60,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
DEPARTMENT OF PUBLIC WORKS
SUMMARY BUDGET

	2006-07	2007-08	2008-09	2008-09	2009-10
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<i>SALARIES</i>					
ENGINEERING	228,521	237,971	239,105	218,530	219,225
HIGHWAYS AND BRIDGES	418,374	437,971	463,440	450,170	416,910
SNOW REMOVAL AND ICE CONTROL	134,894	173,024	136,950	137,925	141,695
RECYCLING & REFUSE	0	0	0	0	44,800
TOTAL SALARIES	781,789	848,966	839,495	806,625	822,630
<i>BENEFITS</i>					
ENGINEERING	97,812	104,347	111,390	105,760	100,710
HIGHWAYS AND BRIDGES	236,639	231,054	261,520	244,080	225,745
SNOW REMOVAL AND ICE CONTROL	23,475	29,535	21,110	20,450	25,010
RECYCLING & REFUSE	0	0	0	0	25,610
TOTAL BENEFITS	357,926	364,936	394,020	370,290	377,075
<i>OPERATING</i>					
ENGINEERING	35,515	40,933	40,570	39,430	99,135
HIGHWAYS AND BRIDGES	732,135	827,516	836,625	890,270	729,765
SNOW REMOVAL AND ICE CONTROL	141,118	224,675	96,910	96,470	109,405
RECYCLING & REFUSE	0	0	0	0	79,320
TOTAL OPERATING	908,768	1,093,124	974,105	1,026,170	1,017,625
<i>TRANSFERS</i>					
ENGINEERING	0	0	0	0	0
HIGHWAYS AND BRIDGES	25,250	5,000	5,000	5,000	5,000
SNOW REMOVAL AND ICE CONTROL	0	0	0	0	0
RECYCLING & REFUSE	0	0	0	0	0
TOTAL TRANSFERS	25,250	5,000	5,000	5,000	5,000
<i>CAPITAL</i>					
ENGINEERING	0	0	0	0	0
HIGHWAYS AND BRIDGES	0	7,285	0	0	0
SNOW REMOVAL AND ICE CONTROL	0	0	0	0	15,710
RECYCLING & REFUSE	0	0	0	0	0
TOTAL CAPITAL	0	7,285	0	0	15,710
TOTAL PUBLIC WORKS EXPENDITURES	2,073,733	2,319,311	2,212,620	2,208,085	2,238,040

POLICE DEPARTMENT

Police Department



POLICE DEPARTMENT

The Libertyville Police Department provides emergency responses, criminal and traffic crash investigation, animal control, traffic and parking enforcement and a wide range of community caretaking services on a 24 hour/365 day basis. Public Safety communications services are provided for both Police and Fire incidents, including fire calls occurring in the Libertyville Fire Protection District beyond municipal borders.

Highly specialized services are provided on an as-needed basis, either contractually or by police participation in regional task forces. Contracted services include prosecution of traffic and ordinance cases, alarm monitoring, forensic services and temporary staffing for Communications. Task force participation provides expert homicide investigation, narcotics trafficking investigation, special weapons and tactics (S.W.A.T.), control of public disturbances, regional police communications network, investigation of major traffic collisions, and a statewide alarm system to provide a high level of law enforcement assistance during emergencies or disasters. In addition to participating in the field with the task forces, the Libertyville Police Department is present on the board of directors of each organization.

2008-09 Goals

1. Introduce Additional Traffic Enforcement Methods. The Traffic Enforcement Program was initiated in November 2007. During the first 12 months of operation, the Traffic Officer issued 1,661 citations for traffic and equipment violations. Other officers have also increased the number of traffic violations issued and it is projected that the total number of citations issued during the fiscal year will have been increased by 80% compared to the prior year. The frequency of complaints regarding unlawful driving in residential areas has greatly decreased. Additionally, applications were submitted to the Illinois Department of Transportation and Lake County Division of Transportation during December 2008 for permits to allow installation of automated red light enforcement equipment.
2. Coordinate Parking Contingencies. Parking enforcement has been enhanced in the downtown area and contingency planning for construction of the parking deck was completed during December 2008. Case by case situations for displaced commuters are being reviewed and creative solutions found in most instances.
3. Expand Public-Private Planning for Emergencies. The Police Department continued to participate in emergency preparedness exercises and to both attend and provide training with private sector partners through the Critical Infrastructure Protocol (C.I.P) program.

2009-10 Goals

1. Continue development of the Traffic Enforcement program. Monitor results on a monthly basis and develop statistical information on traffic accident reduction.
2. Complete development and installation of automated red light enforcement systems. The objective for full operation of systems is during August-September. Increase the number of employees trained to review violation records in order to quickly provide authorization of citations.
3. Establish adjudication and record processing for automated enforcement. Develop an administrative adjudication process, preferably on a local level with one or two additional municipalities to control costs. Develop processes for Record Assistants to quickly assist drivers with inquiries on automated enforcement.
4. Adjust parking enforcement and commuter operations to accommodate parking deck construction issues. Continue to assist commuters who may be displaced and monitor the construction process on a daily basis for parking problems.
5. Continue Public-Private Partnership. Continue training with, and instruction of, local private sector organizations and public sector groups other than municipalities to enhance emergency preparedness.

Performance Data

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Calls for Services and Responses	26,820	20,402	20,491	21,695	24,187
Communications Ctr. Telephone Calls	73,985	89,015	91,866	85,355	96,973
911 Emergency Telephone Incidents	8,951	8,654	8,728	8,268	9,422
911 Landline Calls	5,989	5,953	5,950	5,296	5,363
911 Wireless Calls	2,962	2,701	2,778	2,972	4,059
Responses to Alarms	2,014	1,364	924	869	951
Custodial Arrests	697	451	489	571	750
D.A.R.E. Program Graduations	458	391	410	390	281
Investigations Unit Cases	533	550	508	577	731
Investigations Unit Cases Cleared	475	502	514	472	789
Motor Vehicle Accidents Investigated	1,319	1,289	1,274	1,381	1,255
Parking Tickets Issued	3,786	5,139	4,226	4,315	4,818
Traffic Tickets Issued	2,779	2,378	2,591	2,740	4,675
Driving Under the Influence Arrests	85	56	60	50	52
Animal Complaints and Services	567	527	572	611	583
Alarm Subscribers	1,322	1,318	1,328	1,357	1,487
Taxicab Licenses issued	96	88	114	118	115

POLICE – ADMINISTRATIVE, COMMUNICATIONS & RECORDS

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
<u>Uniformed</u>			
Chief of Police	1	1	\$139,310
Deputy Police Chief	2	2	191,875
Police Sergeant	1 (50%)	1 (50%)	48,300
Overtime/Training/Holiday			15,700
Auto Allowance			3,600
			<hr/>
			\$398,785
<u>Civilian</u>			
Police Records Assistant	3	*3	\$89,490
Administrative Secretary	1 (75%)	1 (75%)	44,225
Training Overtime			1,000
			<hr/>
			\$134,715
<u>Dispatch</u>			
Telecommunicator/Records Supervisor	1 (10%)	1 (10%)	\$8,970
Public Safety Telecommunicator	9 (60%)	**9 (60%)	273,010
Overtime			40,870
			<hr/>
			\$322,850

*One records assistant position is unfunded for 2009-10.

**One Telecommunicator position is unfunded for 2009-10.

Account Detail

705 Contractual Services

Alarm Service	\$63,000
Contract Dispatch	2,000
Auto Enforcement Cost	<u>377,165</u>
	\$442,165

715 Maintenance Other Equipment

Office Equipment	\$1,000
Range	<u>1,000</u>
	\$2,000

720 Insurance

Medical	\$690,495
Dental	58,755
Life	<u>5,250</u>
	\$754,500

721 IRMA

Annual Contribution	\$185,280
Deductible Losses	<u>7,500</u>
	\$192,780

726 Travel/Training/Subscription/Dues

Conferences & Travel	\$0
Professional Dues/Subscriptions	3,000
Tuition Reimbursement	0
Communications Training	<u>2,000</u>
	\$5,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE ADMINISTRATION, COMMUNICATIONS & RECORDS 01-05-01

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701 SALARIES - UNIFORMED	381,551	307,102	431,020	469,020	398,785
S	702 SALARIES - CIVILIAN	166,548	168,522	180,335	157,950	134,715
S	704 SALARIES - TELECOMMUNICATORS	308,002	343,323	315,355	380,000	322,850
O	705 CONTRACTUAL SERVICES	110,988	97,958	62,000	76,000	442,165
O	706 MATERIALS AND SUPPLIES	7,048	5,393	5,000	5,000	5,000
O	710 TELEPHONE	18,338	24,275	20,150	19,500	19,500
O	714 MAINTENANCE MOTOR VEHICLES FEES	7,775	9,510	7,025	7,025	1,920
O	715 MAINTENANCE OTHER EQUIPMENT	3,015	1,048	2,000	805	2,000
B	720 INSURANCE	648,771	710,091	788,000	758,475	754,500
O	721 INTERGOVERNMENTAL RISK MGMT AGENCY	138,704	139,420	179,820	161,750	192,780
O	722 POSTAGE	2,302	4,299	3,500	4,000	3,500
O	723 OFFICE SUPPLIES	10,683	9,911	9,000	9,000	9,000
O	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	10,159	7,406	9,000	8,000	5,000
O	728 MEDICAL SERVICES	408	518	500	135	200
O	740 SICK LEAVE BUYBACK	5,702	39,720	0	0	43,445
O	742 PHOTOCOPYING	0	4,427	5,300	5,150	5,200
O	743 PRINTING AND PUBLICATIONS	4,410	4,606	4,340	3,960	4,340
O	752 UNIFORMS	3,023	3,930	5,000	4,700	4,700
T	788 TRANSFER BUILDING IMPROVEMENT FUND	25,250	5,000	5,000	5,000	5,000
C	790 CAPITAL OUTLAYS	225	0	0	0	0
B	793 EMPLOYER CONTRIBUTION - IMRF	46,413	48,697	48,575	49,265	45,755
B	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	37,020	39,939	40,600	42,490	38,395
O	799 MISCELLANEOUS	2,173	1,472	1,000	500	1,000
TOTAL ADMIN, COMM. & RECORDS EXPENDITURES		1,938,508	1,976,567	2,122,520	2,167,725	2,439,750
SALARIES		856,101	818,947	926,710	1,006,970	856,350
BENEFITS		732,204	798,727	877,175	850,230	838,650
OPERATING		324,728	353,893	313,635	305,525	739,750
TRANSFER		25,250	5,000	5,000	5,000	5,000
CAPITAL		225	0	0	0	0
TOTAL		1,938,508	1,976,567	2,122,520	2,167,725	2,439,750

		2006-07	2007-08	2008-09	2008-09	2009-10
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
636	LOCAL FINES	79,478	103,901	220,750	125,000	152,500
637	CIRCUIT COURT FINES	101,746	125,241	112,000	170,000	170,000
638	DUI COURT FINES-SB #740	5,610	3,717	4,000	16,400	4,000
639	AUTOMATED TRAFFIC ENFORCEMENT	-	-	-	-	850,500
659	ALARM FEES	240,613	218,495	240,000	240,000	240,000
675	POLICE SERVICES	79,093	79,642	80,000	93,000	85,000
		506,540	530,996	656,750	644,400	1,502,000

POLICE – POLICE PATROL

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
<u>Uniformed</u>			
Police Lieutenant	3	3	\$322,590
Police Sergeant	3.5	3.5	328,720
Police Officers	26	*26	1,878,690
Overtime			239,090
Overtime – Reimbursable			32,600
Training			19,520
Court Time			29,595
Holiday Pay			9,470
Less Over-Time for Libertyville Days (Charged to Hotel Tax Fund)			(24,000)
			\$2,836,275

*Two Police Officer positions are currently vacant and will be unfunded for 2009-10.

Account Detail

<p>705 Contractual Services</p> <p>Lake County Crime Stoppers \$0</p> <p>Towing <u>500</u></p> <p style="padding-left: 20px;">\$500</p>	<p>730 Rental and User Fees</p> <p>NIPAS Team \$3,300</p> <p>NIPAS Mobile Force 805</p> <p>NIPAS Mutual Aid 400</p> <p>L.C. Major Crime 500</p> <p>ILEAS 100</p> <p>MCAT <u>100</u></p> <p style="padding-left: 20px;">\$5,205</p>
<p>706 Materials and Supplies</p> <p>Ammunition (Duty/Training) \$13,000</p> <p>Weapons Maintenance 5,000</p> <p>Squad Car Supplies 3,000</p> <p>Range Supplies 1,200</p> <p>Other <u>800</u></p> <p style="padding-left: 20px;">\$23,000</p>	<p>752 Uniform</p> <p>Semi-Annual Updates \$14,500</p> <p>Attrition Replacement 3,600</p> <p>Body Armor Replacements 10,900</p> <p>NIPAS Uniforms <u>1,000</u></p> <p style="padding-left: 20px;">\$30,000</p>
<p>726 Travel/Training/Subscription/Dues</p> <p>Management Training 2,000</p> <p>In-Service Training 5,300</p> <p>NEMRT Membership 1,700</p> <p>CPR Training <u>1,000</u></p> <p style="padding-left: 20px;">\$10,000</p>	

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE PATROL 01-05-02

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - UNIFORMED	2,574,288	2,795,487	2,797,845	2,910,460	2,836,275
O	705	CONTRACTUAL SERVICES	0	334	1,000	300	500
O	706	MATERIALS AND SUPPLIES	21,915	24,526	23,000	23,000	23,000
O	714	MAINTENANCE MOTOR VEHICLES FEES	153,881	121,200	114,600	114,600	125,000
O	715	MAINTENANCE OTHER EQUIPMENT	4,041	3,501	4,000	4,000	4,000
O	718	SQUAD EQUIPMENT CHANGEOVER	3,625	18,952	20,000	25,000	20,000
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	6,026	24,551	14,000	9,000	10,000
O	730	EQUIPMENT RENTAL AND USER FEES	5,005	5,105	5,205	5,205	5,205
O	752	UNIFORMS	28,541	28,435	30,000	26,000	30,000
O	756	NORTHERN ILLINOIS CRIME LAB	21,000	21,000	21,000	21,000	18,520
B	786	EMPLOYER CONTRIBUTION-POLICE PENSION	798,558	854,428	870,000	875,830	982,800
C	790	CAPITAL OUTLAYS	40,507	6,995	0	0	0
O	791	VEHICLE REPLACEMENT FEES	100,000	107,435	103,720	103,720	136,000
B	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	28,948	32,013	34,245	35,780	34,600
O	799	MISCELLANEOUS	0	19	100	50	100
TOTAL PATROL EXPENDITURES			<u>3,786,335</u>	<u>4,043,981</u>	<u>4,038,715</u>	<u>4,153,945</u>	<u>4,226,000</u>
SALARIES			2,574,288	2,795,487	2,797,845	2,910,460	2,836,275
BENEFITS			827,506	886,441	904,245	911,610	1,017,400
OPERATING			344,034	355,058	336,625	331,875	372,325
TRANSFER			0	0	0	0	0
CAPITAL			40,507	6,995	0	0	0
TOTAL			<u>3,786,335</u>	<u>4,043,981</u>	<u>4,038,715</u>	<u>4,153,945</u>	<u>4,226,000</u>

POLICE – INVESTIGATIONS

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
<u>Uniformed</u>			
Police Lieutenant	1	1	\$109,295
Police Officer (MEG)	1	1	82,540
Police Officers	3	3	247,625
Police Officer (LHS Reimbursable)	1	1	82,540
Overtime			48,040
Court			3,430
Training			4,360
Holiday			3,430
			<hr/> \$581,260

Account Detail

705 Contractual Services

Background Investigations	\$1,000
Critical Reach Services	375
Investigations Internet	<u>360</u>
	\$1,735

706 Materials & Supplies

Evidence/Fingerprint Supplies	500
Digital Camera Photography	<u>1,000</u>
	\$1,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE INVESTIGATIONS 01-05-03

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - UNIFORMED	535,364	519,526	541,050	401,950	581,260
O	705	CONTRACTUAL SERVICES	0	1,495	1,135	1,600	1,735
O	706	MATERIALS AND SUPPLIES	2,068	1,575	1,500	1,500	1,500
O	714	MAINTENANCE MOTOR VEHICLES FEES	11,740	10,180	14,280	14,280	17,650
O	715	MAINTENANCE - OTHER EQUIPMENT	792	90	300	300	300
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	635	740	1,000	1,050	1,000
O	752	UNIFORMS	4,791	4,612	4,600	4,600	5,500
O	756	NORTHERN ILLINOIS CRIME LAB	10,824	10,824	10,825	10,825	10,825
O	786	DRUG FORFEITURE EXPENSE	195	810	250	1,000	250
C	790	CAPITAL OUTLAYS	0	0	0	0	0
B	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	7,634	7,434	7,845	5,860	6,845
O	799	MISCELLANEOUS	1,985	119	500	250	500
TOTAL INVESTIGATIONS EXPENDITURES			<u>576,028</u>	<u>557,405</u>	<u>583,285</u>	<u>443,215</u>	<u>627,365</u>
SALARIES			535,364	519,526	541,050	401,950	581,260
BENEFITS			7,634	7,434	7,845	5,860	6,845
OPERATING			33,030	30,445	34,390	35,405	39,260
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	0
TOTAL			<u>576,028</u>	<u>557,405</u>	<u>583,285</u>	<u>443,215</u>	<u>627,365</u>

POLICE – PUBLIC EDUCATION

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
<u>Uniformed</u>			
Police Officer	*0	*0	\$0
Overtime			0

Account Detail

706 Materials & Supplies

DARE	\$3,000
Public Education	<u>3,000</u>
	\$6,000

*The Public Education Officer position is currently vacant.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE - PUBLIC EDUCATION 01-05-04

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701 SALARIES - UNIFORMED	0	0	0	0	0
O	706 MATERIALS AND SUPPLIES	5,349	4,642	6,000	6,060	6,000
O	714 MAINTENANCE MOTOR VEHICLES	3,105	2,200	200	200	200
O	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	923	800	500	0	0
O	752 UNIFORMS	0	0	0	0	0
C	790 CAPITAL OUTLAYS	0	0	0	0	0
B	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	0	0	0	0	0
O	799 MISCELLANEOUS	0	0	0	0	0
TOTAL CRIME PREVENTION EXPENDITURES		<u>9,377</u>	<u>7,642</u>	<u>6,700</u>	<u>6,260</u>	<u>6,200</u>
SALARIES		0	0	0	0	0
BENEFITS		0	0	0	0	0
OPERATING		9,377	7,642	6,700	6,260	6,200
TRANSFER		0	0	0	0	0
CAPITAL		0	0	0	0	0
TOTAL		<u>9,377</u>	<u>7,642</u>	<u>6,700</u>	<u>6,260</u>	<u>6,200</u>

POLICE – COMMUNITY SERVICE

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
<u>Civilian</u>			
Public Service Officers	1.5	1.5	\$82,150
Crossing Guards	8	8	36,665
Overtime			6,250
			<hr/> \$125,065

Account Detail

751 Animal Care

Lake County Health Department \$1,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE COMMUNITY SERVICES 01-05-05

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	702 SALARIES-CIVILIAN	128,627	127,511	121,250	110,515	125,065
O	706 MATERIALS AND SUPPLIES	130	59	500	250	250
O	714 MAINTENANCE MOTOR VEHICLES	9,785	13,525	13,130	13,130	14,980
O	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	0	63	250	0	250
O	751 ANIMAL CARE	1,737	659	1,000	1,000	1,000
O	752 UNIFORMS	2,000	1,874	1,800	1,740	1,800
C	790 CAPITAL OUTLAYS	0	0	0	0	0
B	793 EMPLOYER CONTRIBUTION - IMRF	9,031	9,461	8,290	6,275	8,840
B	794 EMPLOYER CONTRIBUTION - FICA	9,482	9,374	9,275	7,970	9,570
O	799 MISCELLANEOUS	0	0	0	0	0
TOTAL COMMUNITY SERVICE EXPENDITURES		160,792	162,526	155,495	140,880	161,755
SALARIES		128,627	127,511	121,250	110,515	125,065
BENEFITS		18,513	18,835	17,565	14,245	18,410
OPERATING		13,652	16,180	16,680	16,120	18,280
TRANSFER		0	0	0	0	0
CAPITAL		0	0	0	0	0
TOTAL		160,792	162,526	155,495	140,880	161,755

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

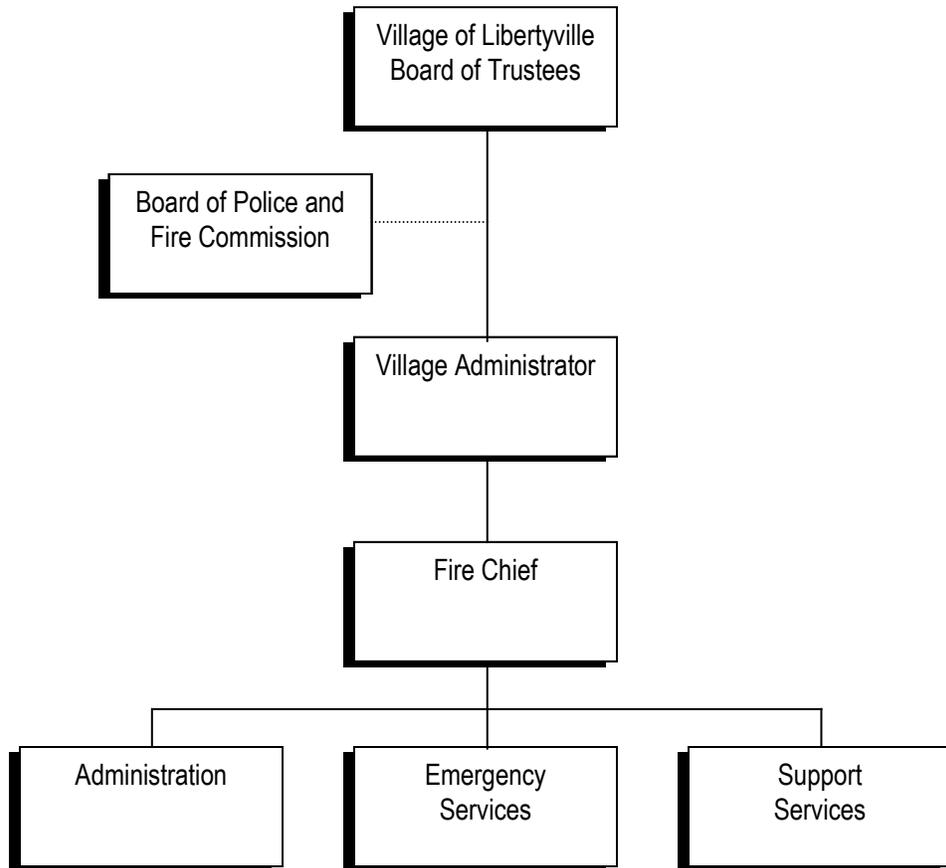
POLICE DEPARTMENT

SUMMARY BUDGET

	2006-07	2007-08	2008-09	2008-09	2009-10
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<i><u>SALARIES</u></i>					
ADMIN, COMMUNICATIONS & RECORDS	856,101	818,947	926,710	1,006,970	856,350
PATROL	2,574,288	2,795,487	2,797,845	2,910,460	2,836,275
INVESTIGATIONS	535,364	519,526	541,050	401,950	581,260
CRIME PREVENTION	0	0	0	0	0
COMMUNITY SERVICES	128,627	127,511	121,250	110,515	125,065
TOTAL SALARIES	4,094,380	4,261,471	4,386,855	4,429,895	4,398,950
<i><u>BENEFITS</u></i>					
ADMIN, COMMUNICATIONS & RECORDS	732,204	798,727	877,175	850,230	838,650
PATROL	827,506	886,441	904,245	911,610	1,017,400
INVESTIGATIONS	7,634	7,434	7,845	5,860	6,845
CRIME PREVENTION	0	0	0	0	0
COMMUNITY SERVICES	18,513	18,835	17,565	14,245	18,410
TOTAL BENEFITS	1,585,857	1,711,437	1,806,830	1,781,945	1,881,305
<i><u>OPERATING</u></i>					
ADMIN, COMMUNICATIONS & RECORDS	324,728	353,893	313,635	305,525	739,750
PATROL	344,034	355,058	336,625	331,875	372,325
INVESTIGATIONS	33,030	30,445	34,390	35,405	39,260
CRIME PREVENTION	9,377	7,642	6,700	6,260	6,200
COMMUNITY SERVICES	13,652	16,180	16,680	16,120	18,280
TOTAL OPERATING	724,821	763,218	708,030	695,185	1,175,815
<i><u>TRANSFERS</u></i>					
ADMIN, COMMUNICATIONS & RECORDS	25,250	5,000	5,000	5,000	5,000
PATROL	0	0	0	0	0
INVESTIGATIONS	0	0	0	0	0
CRIME PREVENTION	0	0	0	0	0
COMMUNITY SERVICES	0	0	0	0	0
TOTAL TRANSFERS	25,250	5,000	5,000	5,000	5,000
<i><u>CAPITAL</u></i>					
ADMIN, COMMUNICATIONS & RECORDS	225	0	0	0	0
PATROL	40,507	6,995	0	0	0
INVESTIGATIONS	0	0	0	0	0
CRIME PREVENTION	0	0	0	0	0
COMMUNITY SERVICES	0	0	0	0	0
TOTAL CAPITAL	40,732	6,995	0	0	0
TOTAL POLICE DEPARTMENT EXPENDITURES	6,471,040	6,748,121	6,906,715	6,912,025	7,461,070

FIRE DEPARTMENT

Fire Department



FIRE DEPARTMENT

The Libertyville Fire Department provides emergency fire, rescue and paramedic services to the residents of the Village, and by contract, to the residents of the surrounding Libertyville Fire Protection District. The Department functions as the first-line response to a variety of situations including fires, accidents, medical emergencies, hazardous material incidents, technical and below ground rescue, underwater rescue and recovery and acts of terrorism, including chemo-bio. The Department also provides inspection services for existing structures, reviews plans for new construction in conjunction with the Building and Engineering Departments of the Village and County. The Department is also actively involved with the education of the public in matters of life safety and property conservation, and accident prevention.

2008-09 Goals

1. Continue to explore the development of a Fire Department Wellness and Program that complies with National Standards. The Fire Department attempted to work on this process during contract negotiations but failed. The process of developing a program will continue under the current collective bargaining agreement language. The object is to implement a Wellness and Fitness program to promote better health and safety.
2. Completed the NIMS IS-800 implementation process requirements according to Department of Homeland Security requirements. The department provided IS- 800 for all Libertyville firefighters full-time and paid-on-call.
3. Code compliance program for fire inspections. The Fire Prevention Bureau created a new Village Ordinance which will allow the Fire Department to assess fines on building owners/occupants for failing to comply with Fire Inspections violations.
4. Training. The training division has organized the department training schedule and training objectives for each shift following Insurance Service Office (ISO) and National Fire Protection Association (NFPA) Standards. Includes organizing and updating all department personnel training records.
5. Improve training with mutual aid and automatic response departments. This past year, a new training program was developed which established a monthly training program which is attended by all Quad 4 fire departments. The training helps to build skills and cohesiveness.
6. Table Top Exercise. A table top exercise was conducted for Fire Department staff involving a transportation incident. The exercise, held in December, was attended by all officers and the on duty shift. The exercise tested department procedures as well as the staffing and operation of the Village Emergency Operations Center.

2009-10 Goals

1. Hourly Rate for Emergency Vehicles. Create an addition to the Village Fee Schedule which would identify the hourly rate for the use of emergency vehicles. The fee schedule would be referenced when completing spiller pay or stand-by for service invoices.
2. Fire Radio Code. Establish a requirement for fire fighter portable radios to be heard from inside large buildings within the Village and Fire Protection District. Create a new Village Ordinance which would require newly constructed buildings to have a fire radio repeater installed when fire portable emergency communications are not able to be transmitted out from inside the building. Additionally, create a phase in plan to require a radio repeater in existing buildings where fire portable emergency communications are not able to be transmitted out from inside the building.
3. Equipment. Create an inventory system for loose fire and emergency medical equipment. The inventory would identify the location, age, purchase date, recommended replacement date, number of, and value of the each piece of equipment. This will be used to assist in planning and management of future budgets.
4. Building Maintenance. Create schedule for maintenance of the three fire station facilities. The schedule would include the HVAC mechanical units, grounds, parking lots, kitchens, baths, painting, carpet, appliances, office furniture, and any other items that should be replaced or maintained due to age. The schedule would indicate item purchase date, suggested annual maintenance if any and a suggested replacement date. This schedule will assist with future budgeting priorities for maintenance of our facilities.
5. Public Education. Expand the availability and/or improve the content of our existing Public Education programs. This would include Risk Watch, Remembering When, and the High School Dorm Safety program. Additionally we would create a reporting system for each program which identifies when a class was taught, how many students attended, and the location of the program.
6. Training. Develop training methods that reduce the number of times all three stations personnel need to meet in one location. This process will include improving the quality and delivery of all training programs.
7. Improve the Fire Departments Early-Return-To-Work program. This would include the development of a light-duty task listing that identifies physical requirements, in addition, to essential functions.
8. Update and restructure department policy #ESD 93-02 Accountability System. For the past 15 years the fire department has used the Passport accountability system to keep track of firefighters at the scene of emergencies. Tracking firefighters at emergencies is a requirement. This goal would require a modification of our current procedures to bring us into compliance with new standards.

1.

		<u>Performance Data</u>					
		<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Number of Calls		3,658	3,563	3,661	3,835	3,884	3,940
Fire Calls		1,250	1,157	1,146	1,180	1,171	1,234
Rescue Calls		2,016	1,918	2,039	2,036	2,243	2,294
Trouble & Other		392	488	476	619	470	412
Number of Emergency Calls Which Overlapped in 2008		-	-	-	-	-	1,305 (33%)
Building Inspections		1,592	1,621	1,025	1,235	1,405	1,125
CPR Classes		8	0	0	0	0	0
Block Parties		50	48	45	41	49	47
Child Car Seat Installations		358	329	243	285	312	232
Plan Reviews: Village		-	-	340	258	280	229
Plan Review District		-	-	52	61	66	38

		<u>Summary Statistics</u>						<u>% Change</u>	
		<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2007-2008</u>	
Fire	Village	748	695	703	716	708	698	-	1.4%
	District	296	260	249	237	240	273	+	13.7%
Rescue	Village	1,325	1,291	1,415	1,414	1,532	1,597	+	4.2%
	District	548	513	492	481	552	495	-	11.5%
Trouble Alarms	Village	161	238	207	263	228	239	+	4.8%
	District	46	89	61	73	73	69	-	5.7%
Other	Village	157	128	161	237	122	75	-	62.6%
	District	25	31	37	37	33	26	-	26.9%
Tollroad		87	70	107	112	98	85	-	15.2%
Mutual Aid	(Given)	265	248	229	265	298	383	+	28.5%
	(Received)	142	288	136	70	273	260	-	5%
Total		3,658	3,563	3,661	3,835	3,884	3,940	+	1.4%

Other Calls are non-emergency calls for service (CO alarms, odor investigations, public assists, lift assists)

FIRE – GENERAL ADMINISTRATION/INFORMATION SERVICES

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
<u>Uniformed – Full-Time</u>			
Fire Chief	1 (70%)	1 (70%)	\$88,390
Assistant Fire Chief	1 (30%)	1 (30%)	31,190
			<hr/> \$119,580
<u>Civilian</u>			
Administrative Secretary	1	1	\$58,965

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES-UNIFORMED FULL-TIME	105,127	102,711	115,085	113,855	119,580
S	704	SALARIES-CIVILIAN	52,769	55,902	57,820	55,555	58,965
O	710	TELEPHONE	22,470	28,716	22,500	23,185	22,500
O	722	POSTAGE	1,900	2,186	2,200	1,700	2,200
O	723	OFFICE SUPPLIES	2,461	2,666	2,200	2,200	2,200
O	726	TRAVEL, TRAINING , SUBSCRIPTIONS & DUES	583	539	600	600	600
O	742	PHOTOCOPYING	4,047	11,379	4,450	4,450	4,450
C	790	CAPITAL OUTLAY	0	3,515	0	0	0
B	793	EMPLOYER CONTRIBUTION - IMRF	5,173	5,394	5,660	5,540	5,895
B	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	4,723	4,969	5,660	5,650	6,245
O	799	MISCELLANEOUS	452	496	500	500	500
TOTAL FIRE ADMINISTRATION EXPENDITURES			199,705	218,473	216,675	213,235	223,135
SALARIES			157,896	158,613	172,905	169,410	178,545
BENEFITS			9,896	10,363	11,320	11,190	12,140
OPERATING			31,913	45,982	32,450	32,635	32,450
TRANSFER			0	0	0	0	0
CAPITAL			0	3,515	0	0	0
TOTAL			199,705	218,473	216,675	213,235	223,135

FIRE – FIRE PREVENTION

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
Assistant Fire Chief	1	1	\$106,645
Secretary	1	1	\$55,640
Civilian Fire Inspector (Part-Time)			46,015
			\$101,655

Account Detail

724 Public Education

School Handouts	\$300
Camera Repair	500
Inspection Forms	500
Miscellaneous	1,100
	\$2,400

726 Travel/Training/Subscription/Dues

Schools/Seminars	\$400
Publications	1,350
Dues	400
Lake County SRT	150
	\$2,300

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

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - UNIFORMED FULL TIME	91,882	102,915	100,420	100,395	106,645
S	704	SALARIES-CIVILIAN	67,262	90,222	97,500	96,845	101,655
O	714	MAINTENANCE MOTOR EQUIPMENT FEES	10,430	6,660	7,000	7,000	12,600
O	715	MAINTENANCE OTHER EQUIPMENT	0	0	150	150	150
O	722	POSTAGE	16	0	0	0	0
O	723	OFFICE SUPPLIES	74	90	200	200	200
O	724	PUBLIC EDUCATION	2,779	12,980	2,400	2,400	2,400
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	2,236	2,820	2,300	2,300	2,300
O	740	SICK LEAVE BUYBACK	0	34,500	0	0	0
O	742	PHOTOCOPYING	0	0	150	0	0
C	790	CAPITAL OUTLAY	0	0	0	0	0
B	793	EMPLOYER CONTRIBUTION - IMRF	6,592	8,706	9,515	9,515	10,165
B	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	5,041	8,056	8,880	8,880	9,320
TOTAL FIRE PREVENTION EXPENDITURES			186,312	266,949	228,515	227,685	245,435
SALARIES			159,144	193,137	197,920	197,240	208,300
BENEFITS			11,633	16,762	18,395	18,395	19,485
OPERATING			15,535	57,050	12,200	12,050	17,650
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	0
TOTAL			186,312	266,949	228,515	227,685	245,435

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

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701 SALARIES - UNIFORMED FULL TIME	2,280,681	2,410,983	2,491,450	2,486,925	2,545,420
S	702 SALARIES - PAID ON CALL	18,352	11,052	31,000	10,000	0
S	704 SALARIES - DISPATCHERS	203,263	214,659	211,720	214,730	191,290
O	705 CONTRACTUAL SERVICES	640,859	662,012	685,025	685,025	712,430
O	707 FIREFIGHTER/EMS SUPPLIES	17,251	11,515	17,200	17,200	17,200
B	720 INSURANCE	440,940	487,668	538,000	519,680	521,550
O	721 INTERGOVERNMENTAL RISK MGMT AGENCY	141,129	139,294	167,580	167,580	179,800
O	723 OFFICE SUPPLIES	85	179	250	250	250
O	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	13,570	19,037	18,500	18,500	12,500
O	728 TECHNICAL SERVICES	12,072	4,726	7,200	7,200	7,200
O	730 RENTAL AND USER FEES	0	5,170	9,420	9,420	9,045
O	740 SICK LEAVE BUYBACK	0	26,551	0	27,350	0
O	742 PHOTOCOPYING	55	0	100	0	0
B	787 EMPLOYER CONTRIBUTION-FIRE PENSION	549,589	595,320	618,000	623,400	706,950
O	789 PAID ON CALL PENSIONS	2,450	2,450	2,450	2,625	3,500
C	790 CAPITAL OUTLAYS	173,899	0	0	0	0
B	793 EMPLOYER CONTRIBUTION - IMRF	19,843	20,758	20,750	20,750	19,130
B	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	42,040	44,301	49,035	46,120	46,530
O	799 MISCELLANEOUS	986	1,086	1,200	1,200	1,200
TOTAL FIRE EMERGENCY EXPENDITURES		<u>4,557,064</u>	<u>4,656,761</u>	<u>4,868,880</u>	<u>4,857,955</u>	<u>4,973,995</u>
SALARIES		2,502,296	2,636,694	2,734,170	2,711,655	2,736,710
BENEFITS		1,052,412	1,148,047	1,225,785	1,209,950	1,294,160
OPERATING		828,457	872,020	908,925	936,350	943,125
TRANSFER		0	0	0	0	0
CAPITAL		173,899	0	0	0	0
TOTAL		<u>4,557,064</u>	<u>4,656,761</u>	<u>4,868,880</u>	<u>4,857,955</u>	<u>4,973,995</u>
630	FIRE BUREAU-PERMITS/FEES	165,561	59,214	50,000	30,000	30,000
641	LIBERTYVILLE FIRE PROTECTION DISTRICT	2,105,192	2,178,824	2,233,290	2,234,800	2,326,600
643	AMBULANCE FEES	387,669	533,080	500,000	475,000	475,000
670	FIRE SERVICES	14,883	67,644	40,000	20,000	15,000

FIRE – SUPPORT SERVICES

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
<u>Uniformed – Full-Time</u>			
Assistant Fire Chief	1 (30%)	1 (30%)	\$29,275

Account Detail

707 Firefighter Supplies

Replacement Equipment	\$5,000
Protective Clothing	13,200
Hose Replacement	4,000
Helmets, Boots and Lights	<u>1,200</u>
	\$23,400

712 Maintenance Building

A/C Heating Maintenance	\$3,000
System Inspections & Maintenance	3,650
Overhead Door Repair	3,000
Miscellaneous	2,350
General Building Maintenance	<u>6,000</u>
	\$18,000

715 Maintenance Other Equipment

SCBA Maintenance	\$4,000
Air Testing & Equipment	1,800
Miscellaneous	3,200
Saws and Tools	1,600
Cylinder Tests	<u>500</u>
	\$11,100

752 Uniforms

Firefighters 20 @ \$475	\$9,500
Officers	5,225
Secretaries	125
Badges/Class A Uniform	<u>1,020</u>
	\$15,870

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

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - UNIFORMED FULL TIME	27,031	13,050	30,100	30,840	29,275
O	706	MATERIALS AND SUPPLIES	15,337	14,099	14,000	14,000	14,000
O	707	FIREFIGHTER SUPPLIES	22,573	24,431	26,900	26,900	23,400
O	709	UTILITIES (Station 3)	22,816	24,597	25,000	24,200	25,000
O	712	MAINTENANCE BUILDINGS	20,117	20,762	20,000	20,000	18,000
O	713	MAINTENANCE GROUNDS	2,474	6,871	4,300	4,300	7,550
O	714	MAINTENANCE MOTOR VEHICLES	148,050	151,870	108,840	108,840	130,910
O	715	MAINTENANCE OTHER EQUIPMENT	7,761	7,387	11,100	11,100	11,100
O	740	SICK LEAVE BUYBACK	0	0	0	11,720	0
O	752	UNIFORMS	13,765	16,352	16,685	16,685	15,870
T	789	TRANSFER PUBLIC BLDG IMPROVEMENT FUND	79,250	15,000	15,000	15,000	15,000
C	790	CAPITAL OUTLAYS	152,170	0	0	0	0
O	791	VEHICLE REPLACEMENT FEES	275,000	250,000	250,000	250,000	250,000
B	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	373	16	435	280	425
O	799	MISCELLANEOUS	428	684	400	400	400
TOTAL FIRE SUPPORT EXPENDITURES			<u>787,145</u>	<u>545,119</u>	<u>522,760</u>	<u>534,265</u>	<u>540,930</u>
SALARIES			27,031	13,050	30,100	30,840	29,275
BENEFITS			373	16	435	280	425
OPERATING			528,321	517,053	477,225	488,145	496,230
TRANSFER			79,250	15,000	15,000	15,000	15,000
CAPITAL			152,170	0	0	0	0
TOTAL			<u>787,145</u>	<u>545,119</u>	<u>522,760</u>	<u>534,265</u>	<u>540,930</u>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

FIRE DEPARTMENT

SUMMARY BUDGET

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 APPROVED
<i>SALARIES</i>					
GENERAL ADMINISTRATION	157,896	158,613	172,905	169,410	178,545
FIRE PREVENTION	159,144	193,137	197,920	197,240	208,300
EMERGENCY SERVICES	2,502,296	2,636,694	2,734,170	2,711,655	2,736,710
SUPPORT SERVICES	27,031	13,050	30,100	30,840	29,275
TOTAL SALARIES	2,846,367	3,001,494	3,135,095	3,109,145	3,152,830
<i>BENEFITS</i>					
GENERAL ADMINISTRATION	9,896	10,363	11,320	11,190	12,140
FIRE PREVENTION	11,633	16,762	18,395	18,395	19,485
EMERGENCY SERVICES	1,052,412	1,148,047	1,225,785	1,209,950	1,294,160
SUPPORT SERVICES	373	16	435	280	425
TOTAL BENEFITS	1,074,314	1,175,188	1,255,935	1,239,815	1,326,210
<i>OPERATING</i>					
GENERAL ADMINISTRATION	31,913	45,982	32,450	32,635	32,450
FIRE PREVENTION	15,535	57,050	12,200	12,050	17,650
EMERGENCY SERVICES	828,457	872,020	908,925	936,350	943,125
SUPPORT SERVICES	528,321	517,053	477,225	488,145	496,230
TOTAL OPERATING	1,404,226	1,492,105	1,430,800	1,469,180	1,489,455
<i>TRANSFERS</i>					
GENERAL ADMINISTRATION	0	0	0	0	0
FIRE PREVENTION	0	0	0	0	0
EMERGENCY SERVICES	0	0	0	0	0
SUPPORT SERVICES	79,250	15,000	15,000	15,000	15,000
TOTAL TRANSFERS	79,250	15,000	15,000	15,000	15,000
<i>CAPITAL</i>					
GENERAL ADMINISTRATION	0	3,515	0	0	0
FIRE PREVENTION	0	0	0	0	0
EMERGENCY SERVICES	173,899	0	0	0	0
SUPPORT SERVICES	152,170	0	0	0	0
TOTAL CAPITAL	326,069	3,515	0	0	0
TOTAL FIRE DEPARTMENT EXPENDITURES	5,730,226	5,687,302	5,836,830	5,833,140	5,983,495

EMERGENCY MANAGEMENT AGENCY

The Emergency Management Agency (EMA) functions to provide an emergency plan of action in the event of a disaster. Disasters may either be natural (floods, tornados, blizzards), or man-made (acts of war, riots). EMA is designed to utilize the resources of all departments in the Village in order to facilitate an effective, coordinated response to an emergency situation.

EMA operates emergency activities through the direction of a disaster plan. The plan has been prepared in an organized fashion to avoid confusion over what each department's duties are in an emergency situation. The plan is periodically updated to maintain its accuracy.

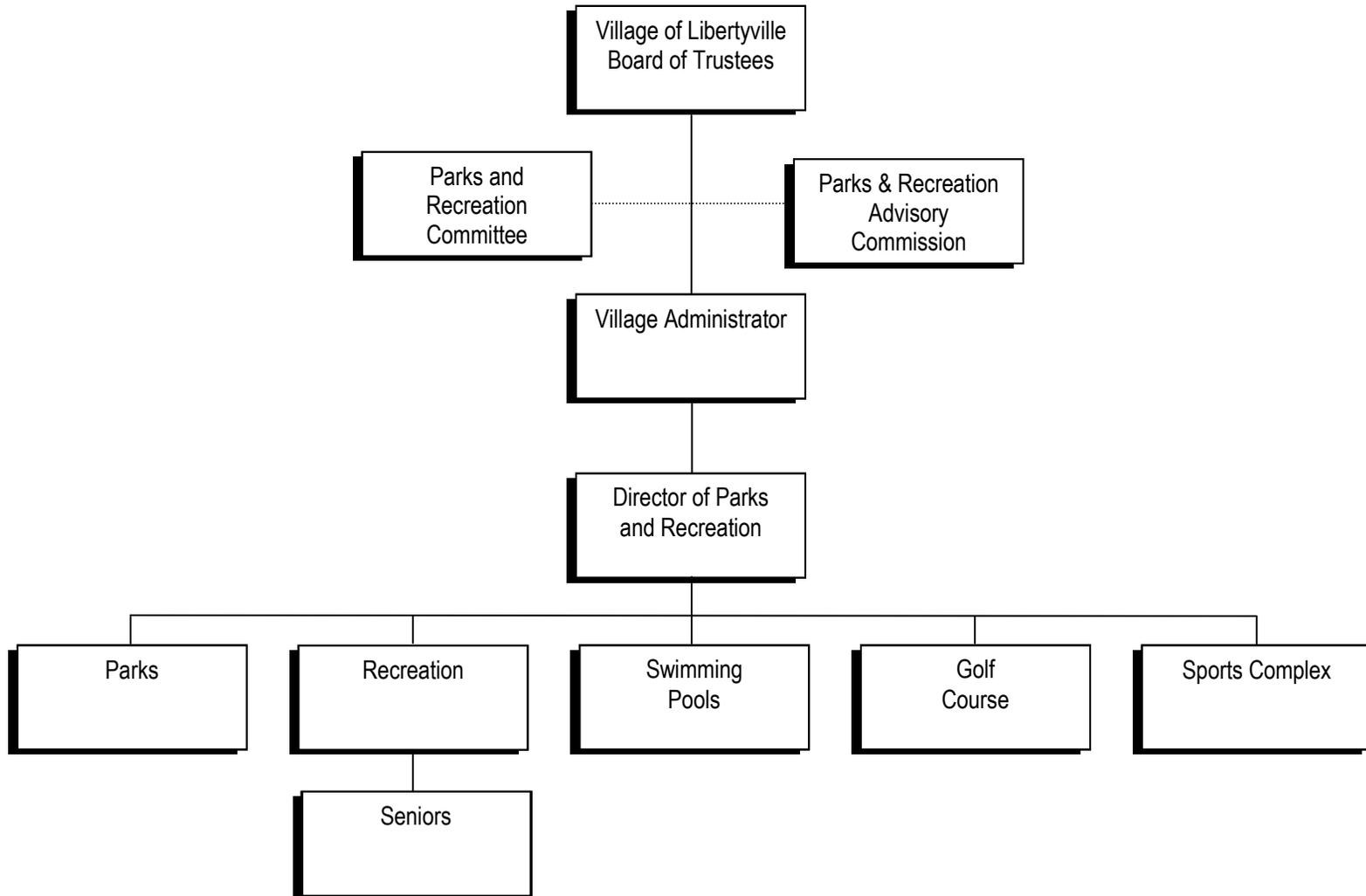
EMA coordinates its efforts closely with Federal, State and other local authorities during an emergency situation in an effort to minimize loss of life and property.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 EMERGENCY MANAGEMENT AGENCY 01-10

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 706 MATERIALS AND SUPPLIES	0	0	100	100	100
O 708 ELECTRICITY	163	168	400	170	200
O 710 TELEPHONE	1,443	1,528	1,500	1,535	1,600
O 715 MAINTENANCE OTHER EQUIPMENT	2,080	1,727	2,000	2,370	2,200
O 716 MAINTENANCE RADIO EQUIPMENT	0	0	0	0	0
O 717 COMPUTER EQUIPMENT AND SUPPLIES	554	0	500	300	400
O 723 OFFICE SUPPLIES	0	0	100	100	100
O 724 PUBLIC EDUCATION	4,738	17	0	0	0
O 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	410	0	700	700	700
O 742 PHOTOCOPYING	0	0	50	50	50
C 790 CAPITAL OUTLAYS	0	351	0	0	0
O 799 MISCELLANEOUS	0	0	0	0	0
TOTAL EMERGENCY MGMT AGENCY EXPENDITURES	9,388	3,791	5,350	5,325	5,350
SALARIES	0	0	0	0	0
BENEFITS	0	0	0	0	0
OPERATING	9,388	3,440	5,350	5,325	5,350
TRANSFER	0	0	0	0	0
CAPITAL	0	351	0	0	0
TOTAL	9,388	3,791	5,350	5,325	5,350

**PARKS AND RECREATION
DEPARTMENT**

Parks & Recreation Department



PARKS AND RECREATION DEPARTMENT

The goal of the Parks and Recreation Department is to supply and promote exceptional parks, facilities, programs and services that provide personal, social, environmental and economic benefits to all Libertyville residents. The Department consists of two divisions, a Recreation division and a Parks division. In total the Department has 22 full time employees and over 400 part time and seasonal employees. The Parks division provides maintenance and improvement services to the Village's 21 parks, which include 572 acres of land, and all of the community's public trees. The Parks division provides a variety of services and facilities, including services for sports organizations, a nine-hole golf course, disc golf course, flower gardens, lakes, picnic areas, pavilions, playgrounds, sledding hill, ice skating rinks, and bike/walking paths. The Recreation Division has four program components including recreation programs, pools, golf course and the sports complex.

2008-09 Goals

1. Profitability of Recreation Programs. Adler Day Camp and Adler pool and several youth based recreation programs will be above budgeted revenues for this fiscal year. The golf course however will be below budgeted revenues this fiscal year, mainly due to the 3 closing this past year due to flooding and the down turn in the economy.
2. Study the development of Skate Park. The Parks and Recreation Advisory Commission worked on this goal this past year and have decided to table this until the economic situation improves in the Village.
3. Brainerd Community Center Staff has helped the Brainerd Committee as needed.
4. Renovation of Riverside Pool and Clubhouse area. Staff has met with representatives from PHN in regards to this project. This goal has been tabled temporarily due to the current economic situation in the Village.
5. Dredging of Butler Lake Ponds. It was determined that aeration of the Western ponds is more cost effective and practical than dredging. Staff installed an aeration pump in the ponds to improve the water quality of Butler Lake and the ponds.

2009-10 Goals

1. Improve the profitability of the golf course, day camp program and the swimming pool over the previous fiscal year. Through fiscal management, staff development, providing clean facilities, and customer service, cooperative weather and marketing of these programs and facilities staff will attain this goal.
2. Re-development of Sunrise Rotary Park. Staff will work with the Parks and Recreation Advisory Commission, the Parks and Recreation Committee, and Village residents on the redevelopment of Sunrise Rotary Park. The immediate goal is to finalize plans, with redevelopment and improvements to be phased in over time.
3. To maintain the quality of our Parks and Facilities through weekly and daily maintenance with less man power this fiscal year. With the reduction in summer staffing to the budget, staff must work efficiently in their tasks to maintain the same level of service the Village has provided in the past.
4. To implement a recycling program for events and daily usage in Cook Park with the addition of new recycling containers. Staff will develop a recycling system to collect the recyclables from the new containers and dispose of the material properly.
5. To train all full time Recreation employees and five Parks division employees on how to run and manage an emergency Red Cross community shelter. Staff will participate in the American Red Cross shelter-training program.

Performance Data

	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Actual <u>2007-08</u>	Estimated <u>2008-09</u>	Projected <u>2009-10</u>
Acres of parkland	571	572	572	575	575
Parkway trees maintained	9,150	9,100	9,100	9,100	9,100
Rounds of golf	10,557	8,200	4,768	9,000	6,000
Total Pool Usage	58,357	54,000	55,200	54,000	56,000
Pool daily users (fee paid daily)	9,400	9,405	8,206	8,352	8,500
Pool pass users	10,000	14,048	10,215	17,280	18,000
Pool pass sales	5,185	5,008	5,000	4,105	4,500
Swim lesson participants	2,760	2,800	2,223	2,800	2,800
Rec. program participants	23,000	23,500	23,500	23,500	24,000

PARKS AND RECREATION - PARKS

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
Director of Parks & Recreation	1 (40%)	1 (40%)	\$42,020
Parks Superintendent	1	1	88,370
Assistant Parks Superintendent	0	0	0
Parks Facility Technician	1	1	65,080
Parks Equipment Supervisor	1	1	73,630
Arborist	1	1	67,575
Assistant Arborist	1	1	56,995
Parks Grounds Technician	3	3	176,195
Golf Maintenance Specialist	1 (25%)	1 (25%)	15,330
Golf Course Supervisor	1 (82%)	1 (82%)	58,185
Overtime			0
			<u>\$643,380</u>

Account Detail

702 Salaries Part –Time		720 Insurance	
5 Summer	\$19,275	Medical	\$167,135
1 Seasonal	0	Dental	14,550
Overtime	<u>0</u>	Life	<u>1,115</u>
	\$19,275		<u>\$182,800</u>
705 Contractual Services		721 IRMA	
Mowing Detention Areas	\$10,710	Annual Contribution	\$38,760
Interlaken Pond Maintenance	2,200	Deductible Expenses	<u>5,000</u>
Custodial Services	2,940		\$43,760
Butler Lake Washroom	0	726 Travel/Training/Subscrip	
Concord Pond Maintenance	<u>1,170</u>	Workshops/Seminars	\$925
	\$17,020	Dues	450
706 Materials & Supplies		CDL Renewal	<u>360</u>
Lumber, Hardware, etc.	\$3,600		\$1,735
Signs/Painting	1,000	728 Tree Surgery/Spraying	
Tools	5,600	Annual Pruning	\$0
Playground Equip. Repair/Maint.	1,300	Miscellaneous/Removal	14,500
Other	<u>1,300</u>	Fertilizing /Spraying	500
	\$12,800	Grind Logs	<u>0</u>
713 Maintenance – Grounds			\$15,000
Soil, Seed, Fertilizer, Planting	\$8,000	729 Nursery Stock and Trees	
Ball Field Supplies	3,950	50/50 Cost Sharing (15)	\$0
Mulch	3,700	Park Trees	<u>0</u>
Other	6,650		\$0
Sunrise Rotary Park	<u>7,000</u>		
	\$29,300		
716 Maintenance Roads & Parking			
Signage	\$250		
Miscellaneous (Patching and Painting)	<u>500</u>		
	\$750		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
DEPARTMENT OF PARKS AND RECREATION - PARKS 01-07-01

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - FULL TIME	663,306	705,807	630,535	630,535	643,380
S	702	SALARIES - PART TIME	40,842	49,247	51,465	50,070	19,275
O	705	CONTRACTUAL SERVICES	19,541	20,561	19,330	18,660	17,020
O	706	MATERIALS AND SUPPLIES	13,958	14,872	14,000	13,000	12,800
O	708	ELECTRICITY	5,739	6,815	6,000	8,000	8,000
O	709	NORTH SHORE GAS	2,158	1,852	2,300	1,800	2,000
O	710	TELEPHONE	5,610	6,624	5,800	5,800	5,800
O	711	OIL & GREASE	1,203	1,856	1,700	2,000	2,000
O	712	MAINTENANCE BUILDING	18,185	9,904	11,000	11,000	11,000
O	713	MAINTENANCE GROUNDS	50,843	38,925	30,700	35,900	29,300
O	714	MAINTENANCE MOTOR VEHICLES	53,300	68,240	70,080	70,080	69,950
O	715	MAINTENANCE OTHER EQUIPMENT	39,045	10,862	15,190	14,000	14,840
O	716	MAINTENANCE ROADS AND PARKING LOTS	3,180	0	750	1,010	750
B	720	INSURANCE	162,632	179,417	178,000	175,745	182,800
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	31,703	28,126	41,050	37,585	43,760
O	723	OFFICE SUPPLIES	57	208	200	505	500
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,892	2,203	1,800	1,460	1,735
O	728	TREE SURGERY AND SPRAYING	50,150	25,961	38,000	20,000	15,000
O	729	NURSERY STOCK AND TREES	14,307	9,570	6,250	8,755	0
O	730	EQUIPMENT RENTAL	2,858	185	600	600	600
O	736	MAINTENANCE RADIOS	0	0	100	0	0
B	740	SICK LEAVE BUYBACK	0	33,413	0	0	0
O	747	UNEMPLOYMENT	6,258	6,171	5,200	5,200	0
O	752	UNIFORM	5,241	5,820	6,500	6,500	6,330
C	790	CAPITAL OUTLAYS	0	0	0	0	0
O	791	VEHICLE & EQUIP REPLACEMENT FEES	70,000	98,310	101,010	101,010	96,400
T	792	TRANSFER PARK IMPROVEMENT FUND	0	0	0	0	0
B	793	EMPLOYER CONTRIBUTION - IMRF	66,405	69,557	63,600	63,600	64,340
B	794	EMPLOYER CONTRIBUTION - FICA	52,531	56,278	52,200	52,200	49,220
O	799	MISCELLANEOUS	902	896	300	300	300
TOTAL PARK EXPENDITURES			<u>1,381,846</u>	<u>1,451,680</u>	<u>1,353,660</u>	<u>1,335,315</u>	<u>1,297,100</u>
SALARIES			704,148	755,054	682,000	680,605	662,655
BENEFITS			281,568	338,665	293,800	291,545	296,360
OPERATING			396,130	357,961	377,860	363,165	338,085
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	0
TOTAL			<u>1,381,846</u>	<u>1,451,680</u>	<u>1,353,660</u>	<u>1,335,315</u>	<u>1,297,100</u>

			2006-07	2007-08	2008-09	2008-09	2009-10
			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
603	PARKS PROPERTY TAX		300,916	326,212	350,000	360,890	370,000
683	PARKWAY TREE PROGRAM		12,417	8,612	3,125	5,700	-
682	ROTARY DONATION		217	-	-	7,500	7,500

PARKS AND RECREATION – RECREATION

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
Director of Parks & Recreation	1 (20%)	1 (20%)	\$21,010
Recreation Manager	1	1	59,785
Recreation Supervisor	0	0	0
Business Manager	1 (80%)	1 (80%)	58,195
Secretary	1	1	39,310
Car Allowance			3,600
			<hr/> \$181,900

Salaries Tot Programs

Kinder Korner		\$54,000
Sunshine Kids		5,750
Pre-School Director		28,840
Other		18,900
		<hr/> \$107,490

Salaries – Youth/Teen Program

Day Camps		\$85,490
Teen Programs		13,390
Other		4,740
		<hr/> \$103,620

Salaries – Special/Cultural Events

Dance Programs		\$36,000
Other		1,500
		<hr/> \$37,500

Account Detail**706 Supplies – Tot Programs**

Kinder Korner	\$8,700
Pre-School Supplies/Equipment	750
Adventure Camp	400
Safety Town	650
Sunshine Kids	<u>500</u>
	\$11,000

707 Supplies – Youth Program

Day Camp	\$25,000
Teen Travelers	4,000
Ice Skating	1,000
Babysitting	2,000
Red Cross	<u>2,000</u>
	\$34,000

712 Maintenance of Building

Custodial Services	\$18,510
Fire Extinguisher	535
Paper Products	1,000
Miscellaneous	<u>5,955</u>
	\$26,000

713 Independent Contractors

Music in the Box	\$21,000
Drama	3,800
Horseback Riding	4,000
Tae Kwon Do	11,000
Karate	31,000
Tennis	46,000
Lacrosse	10,000
Ice Skating	5,000
Promising Picassos	5,000
Miscellaneous	<u>9,200</u>
	\$146,000

716 Workshop Contractors/Cultural Arts

Dance Recital/Costumes	\$8,500
Theater	2,500
Other	<u>500</u>
	\$11,500

720 Insurance

Medical	\$49,400
Dental	4,545
Life	<u>455</u>
	\$54,400

721 IRMA

Annual Contribution	\$34,880
Deductible Expenses	<u>2,000</u>
	\$36,880

722 Seasonal Brochures

Brochure Printing	\$26,510
Postage	<u>6,600</u>
	\$33,110

726 Travel/Training/Subscription/Dues

Training	\$0
Dues	850
Conference	<u>0</u>
	\$850

743 Supplies – Teen Programs

Teen Lounge	\$0
CELYA Activities	0
Retreats	<u>0</u>
	\$0

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
DEPARTMENT OF PARKS AND RECREATION -RECREATION 01-07-02

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 701	SALARIES - ADMINISTRATIVE STAFF	157,747	165,700	175,295	175,960	181,900
S 702	SALARIES - TOT PROGRAMS	90,972	98,830	103,250	106,225	107,490
S 703	SALARIES - YOUTH/TEEN PROGRAMS	92,505	93,294	103,825	108,390	103,620
S 705	SALARIES - SPECIAL/CULTURAL EVENTS	60,419	55,099	48,725	34,835	37,500
O 706	SUPPLIES & EXPENSES - TOT PROGRAMS	12,662	10,856	11,000	10,970	11,000
O 707	SUPPLIES & EXPENSES - YOUTH PROGRAMS	29,074	26,445	30,000	31,980	34,000
O 708	ELECTRICITY	26,164	40,016	35,000	35,000	35,000
O 709	NORTH SHORE GAS	2,040	2,203	1,500	4,000	4,000
O 710	TELEPHONE	10,301	11,587	9,500	9,500	9,500
O 711	MAINTENANCE MOTOR VEHICLES	6,620	1,110	1,040	1,040	3,800
O 712	MAINTENANCE BUILDINGS	29,759	29,078	25,000	24,595	26,000
O 713	INDEPENDENT CONTRACTOR	165,456	157,604	145,600	144,155	146,000
O 716	CULTURAL ARTS EXPENSES	14,635	13,323	12,700	11,200	11,500
B 720	INSURANCE	37,423	38,900	42,100	48,195	54,400
O 721	INTERGOVERNMENTAL RISK MGMT AGENCY	28,377	30,294	34,440	35,320	36,880
O 722	SEASONAL BROCHURES	33,617	32,043	38,000	34,300	33,110
O 723	OFFICE SUPPLIES	8,253	9,900	8,200	7,550	7,800
O 726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,319	1,773	4,000	1,100	850
O 732	SUPPLIES & EXP - SPECIAL EVENT FAMILY	5,823	4,847	8,000	5,660	7,500
O 734	SUPPLIES & EXP - SPECIAL EVENT YOUTH	817	1,909	0	0	0
O 736	CREDIT CARD BANK FEE	40,503	28,577	37,000	22,000	25,000
O 742	PHOTOPROCESSING	3,570	3,463	3,955	3,825	3,820
O 743	SUPPLIES & EXP - TEEN PROGRAM	2,005	646	3,600	500	0
O 747	UNEMPLOYMENT	2,136	0	0	0	0
O 750	REFUNDS	18	0	0	0	0
O 752	PARTICIPANT & STAFF CLOTHING	181	0	0	0	0
T 787	TRANSFER BUILDING IMPROVEMENT FUND	25,250	5,000	5,000	5,000	5,000
O 789	TECHNOLOGY EQUIPMENT & REPLACEMENT	0	507	0	0	0
C 790	CAPITAL OUTLAYS	0	0	0	0	0
O 791	VEHICLE REPLACEMENT FEES	5,000	2,375	2,375	2,375	2,375
B 793	EMPLOYER CONTRIBUTION - IMRF	19,065	21,596	22,520	22,520	21,090
B 794	EMPLOYER CONTRIBUTION - FICA	30,480	31,346	33,755	33,755	32,945
O 799	MISCELLANEOUS	3,790	2,127	2,000	2,500	2,500
TOTAL RECREATION EXPENDITURES		945,981	920,448	947,380	922,450	944,580
SALARIES		401,643	412,923	431,095	425,410	430,510
BENEFITS		86,968	91,842	98,375	104,470	108,435
OPERATING		432,120	410,683	412,910	387,570	400,635
TRANSFER		25,250	5,000	5,000	5,000	5,000
CAPITAL		0	0	0	0	0
TOTAL		945,981	920,448	947,380	922,450	944,580

		2006-07	2007-08	2008-09	2008-09	2009-10
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
604	RECREATION PROPERTY TAX	300,916	326,212	350,000	360,890	370,000
651	RECREATION FEES	742,747	743,768	751,000	755,000	770,000
681	RENTALS	1,505	8,615	6,000	13,000	13,000
682	PARKS/REC SCHOLARSHIPS & DONATIONS	21,400	4,700	13,500	6,500	5,000
221		1,066,568	1,083,295	1,120,500	1,135,390	1,158,000

PARKS AND RECREATION – SWIMMING POOL OPERATIONS

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
<u>Administrative</u>			
Director of Parks and Recreation	1 (10%)	1 (10%)	\$10,505
Recreation Supervisor	1 (50%)	1 (50%)	21,690
			<hr/> \$32,195

Account Detail

702 Salaries Concessions		721 IRMA	
Concession Workers	\$8,880	Annual Contribution	\$19,385
		Deductible Losses	<u>1,000</u>
			\$20,385
703 Salaries – Pool Operations			
Cashiers	\$9,630		
Pool Managers	15,140		
Lifeguards	65,115		
Attendants	<u>15,455</u>		
	\$105,340		
704 Salaries – Lessons			
Swim Coach	\$3,090		
Asst. Supervisor	3,090		
Instructors	64,890		
Aqua Exercise Instructors	<u>1,750</u>		
	\$72,820		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF PARKS AND RECREATION - SWIMMING POOL OPERATIONS 01-07-03

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES-ADMINISTRATIVE	30,425	26,692	31,110	31,110	32,195
S	702	SALARIES-CONCESSIONS	10,728	10,072	11,880	10,225	8,880
S	703	SALARIES-PUBLIC SWIM	104,729	117,905	113,000	118,805	105,340
S	704	SALARIES-SWIM LESSONS	62,836	69,300	72,100	71,025	72,820
O	705	SUPPLIES-SWIM LESSONS	1,458	1,466	2,000	1,700	2,000
O	706	MATERIALS AND SUPPLIES	3,495	3,127	3,500	3,470	3,500
O	707	SUPPLIES-MAINTENANCE	1,157	40	550	550	550
O	708	ELECTRICITY	20,009	22,391	25,000	25,000	25,000
O	709	NORTH SHORE GAS	21,886	36,864	28,000	28,000	28,000
O	710	PHONE	0	0	0	0	2,520
O	712	MAINTENANCE BUILDING	2,893	10,718	5,450	7,860	5,575
O	715	MAINTENANCE OFFICE EQUIPMENT	362	0	250	0	0
O	716	MAINTENANCE POOLS	16,141	17,571	18,000	18,000	18,000
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	14,243	16,360	19,030	21,300	20,385
O	723	OFFICE SUPPLIES	1,214	311	300	135	200
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	849	488	900	975	1,345
O	730	EQUIPMENT RENTAL	938	490	400	400	400
O	732	CONCESSION EXPENSE	19,744	17,823	17,500	17,740	12,500
O	734	SPECIAL EVENTS	2,610	1,799	2,500	1,365	1,000
O	742	PRINTING AND PHOTOCOPYING	928	681	900	550	550
O	752	UNIFORMS	8,349	5,716	7,000	8,000	7,000
C	790	CAPITAL OUTLAYS	4,235	0	0	0	0
B	793	EMPLOYER CONTRIBUTION - IMRF	2,821	2,568	3,045	3,045	3,220
B	794	EMPLOYER CONTRIBUTION - FICA	15,960	17,126	18,100	18,100	16,770
O	799	MISCELLANEOUS	3,288	2,345	2,700	2,310	2,300
TOTAL SWIMMING POOL EXPENDITURES			351,298	381,853	383,215	389,665	370,050
SALARIES			208,718	223,969	228,090	231,165	219,235
BENEFITS			18,781	19,694	21,145	21,145	19,990
OPERATING			119,564	138,190	133,980	137,355	130,825
TRANSFER			0	0	0	0	0
CAPITAL			4,235	0	0	0	0
TOTAL			351,298	381,853	383,215	389,665	370,050

			2006-07	2007-08	2008-09	2008-09	2009-10
			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
653	SWIMMING FEES (Passes, Daily, Lessons)		253,522	279,490	248,000	260,000	272,750
654	SWIMMING PROGRAMS		147,200	136,050	145,000	141,000	144,000
679	CONCESSIONS-POOLS		35,523	37,441	40,000	35,000	35,000
223			436,245	452,981	433,000	436,000	451,750

PARKS AND RECREATION – LIBERTYVILLE GOLF COURSE

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
<u>Administrative</u>			
Part-Time Supervisor			\$0
 <u>Pro Shop</u>			
Pro Shop Workers			\$21,000
 <u>Maintenance</u>			
Golf Maintenance Specialist	1 (75%)	1 (75%)	\$45,990
Ground Maintenance Supervisor	1 (11%)	1 (11%)	7,805
Seasonal			10,000
Overtime			0
			<hr/> \$63,795

Account Detail

713 Maintenance Grounds

Turf Chemicals	\$4,000
Fertilizer	4,000
Flowers and Bulbs	250
Sand, Seed, and Soil	3,000
Other	<u>1,200</u>
	\$12,450

726 Travel/Training/Subscription/Dues

Dues \$0

721 IRMA

Annual Contribution	\$19,385
Deductible Losses	<u>1,000</u>
	\$20,385

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF PARKS AND RECREATION - LIBERTYVILLE GOLF COURSE 01-07-04

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - ADMINISTRATION	1,339	9,550	5,910	3,435	0
S	702	SALARIES - PRO SHOP	21,042	14,113	24,370	15,975	21,000
S	703	SALARIES - MAINTENANCE	67,127	71,574	69,160	69,160	63,795
O	706	MATERIALS AND SUPPLIES	361	1,105	500	35	450
O	708	ELECTRICITY	104	0	0	0	0
O	709	NORTH SHORE GAS	0	0	0	0	0
O	710	TELEPHONE	2,304	2,106	2,520	2,520	0
O	712	MAINTENANCE BUILDING	531	888	805	3,200	805
O	713	MAINTENANCE GROUNDS	10,820	12,245	12,450	12,450	12,450
O	714	MAINTENANCE-VEHICLE	1,535	2,600	2,600	2,600	3,825
O	715	MAINTENANCE EQUIPMENT	3,035	8,590	7,500	7,500	7,000
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	13,861	13,210	19,030	16,295	20,385
O	724	PUBLICITY	3,103	0	0	0	0
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	830	430	600	530	0
O	733	GOLF COURSE SUPPLIES	526	450	1,200	875	1,200
O	734	SPECIAL EVENTS	501	317	600	220	0
O	735	PRO SHOP MERCHANDISE (FOR SALE)	95	0	375	0	0
O	747	UNEMPLOYMENT	5,469	5,279	5,800	5,800	5,800
O	752	UNIFORM	81	110	200	0	0
C	790	CAPITAL OUTLAYS	0	0	0	0	0
O	791	VEHICLE REPLACEMENT FEES	5,000	5,000	5,000	5,000	5,000
B	793	EMPLOYER CONTRIBUTION - IMRF	4,986	5,441	5,490	5,490	5,380
B	794	EMPLOYER CONTRIBUTION - FICA	6,753	6,695	7,540	7,540	6,490
O	799	MISCELLANEOUS	88	56	150	40	40
TOTAL RIVERSIDE PARK GOLF EXPENDITURES			149,491	159,759	171,800	158,665	153,620
SALARIES			89,508	95,237	99,440	88,570	84,795
BENEFITS			11,739	12,136	13,030	13,030	11,870
OPERATING			48,244	52,386	59,330	57,065	56,955
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	0
TOTAL			149,491	159,759	171,800	158,665	153,620

		2006-07	2007-08	2008-09	2008-09	2009-10
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
649	GOLF RENTALS	3,548	5,041	3,000	2,125	3,000
652	GREENS FEES	83,827	64,390	90,000	58,000	58,000
680	PRO SHOP MERCHANDISE	1,447	912	1,000	675	800
TOTAL GOLF FEES		88,822	70,343	94,000	60,800	61,800

PARKS AND RECREATION – SENIOR PROGRAMS

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
Part-Time Senior Coordinator			\$28,480
Account Detail			
713 Contractual Services			
Catered Lunches	\$17,000		
714 Senior Trips			
Theater	\$5,250		
Trips	<u>3,300</u>		
	\$8,550		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF PARKS AND RECREATION - SENIOR PROGRAMS 01-07-05

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701 SALARIES - ADMINISTRATION	26,477	28,304	27,650	27,650	28,480
O	706 MATERIALS AND SUPPLIES	2,921	4,760	4,000	4,000	4,000
O	707 MEAL SUPPLIES	742	1,227	1,000	1,500	1,000
O	709 UTILITIES	160	299	240	240	240
O	713 CONTRACTUAL SERVICES	15,911	21,066	17,000	17,000	17,000
O	714 SENIOR TRIPS	6,269	8,314	8,550	8,550	8,550
O	723 OFFICE SUPPLIES	0	0	0	0	0
O	724 PUBLICITY	0	0	0	0	0
O	732 SPECIAL EVENTS	2,095	0	0	0	0
B	793 EMPLOYER CONTRIBUTION - IMRF	2,410	2,649	2,710	2,710	2,850
B	794 EMPLOYER CONTRIBUTION - FICA	2,025	2,165	2,115	2,115	2,180
O	799 MISCELLANEOUS	411	50	0	15,000	0
TOTAL SENIOR PROGRAMS EXPENDITURES		59,421	68,834	63,265	78,765	64,300
SALARIES		26,477	28,304	27,650	27,650	28,480
BENEFITS		4,435	4,814	4,825	4,825	5,030
OPERATING		28,509	35,716	30,790	46,290	30,790
TRANSFER		0	0	0	0	0
CAPITAL		0	0	0	0	0
TOTAL		59,421	68,834	63,265	78,765	64,300

		2006-07	2007-08	2008-09	2008-09	2009-10
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
655	SENIOR CENTER MEAL & TRIP FEES	19,290	23,578	27,000	24,000	24,000
678	SENIOR CENTER SPONSORSHIP	4,300	4,055	5,000	5,800	5,000
TOTAL SENIOR CENTER FEES		23,590	27,633	32,000	29,800	29,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
DEPARTMENT OF PARKS AND RECREATION
SUMMARY BUDGET

	2006-07	2007-08	2008-09	2008-09	2009-10
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<i>SALARIES</i>					
PARKS	704,148	755,054	682,000	680,605	662,655
RECREATION	401,643	412,923	431,095	425,410	430,510
SWIMMING POOLS	208,718	223,969	228,090	231,165	219,235
GOLF COURSE	89,508	95,237	99,440	88,570	84,795
SENIOR PROGRAMS	26,477	28,304	27,650	27,650	28,480
TOTAL SALARIES	1,430,494	1,515,487	1,468,275	1,453,400	1,425,675
<i>BENEFITS</i>					
PARKS	281,568	338,665	293,800	291,545	296,360
RECREATION	86,968	91,842	98,375	104,470	108,435
SWIMMING POOLS	18,781	19,694	21,145	21,145	19,990
GOLF COURSE	11,739	12,136	13,030	13,030	11,870
SENIOR PROGRAMS	4,435	4,814	4,825	4,825	5,030
TOTAL BENEFITS	403,491	467,151	431,175	435,015	441,685
<i>OPERATING</i>					
PARKS	396,130	357,961	377,860	363,165	338,085
RECREATION	432,120	410,683	412,910	387,570	400,635
SWIMMING POOLS	119,564	138,190	133,980	137,355	130,825
GOLF COURSE	48,244	52,386	59,330	57,065	56,955
SENIOR PROGRAMS	28,509	35,716	30,790	46,290	30,790
TOTAL OPERATING	1,024,567	994,936	1,014,870	991,445	957,290
<i>TRANSFERS</i>					
PARKS	0	0	0	0	0
RECREATION	25,250	5,000	5,000	5,000	5,000
SWIMMING POOLS	0	0	0	0	0
GOLF COURSE	0	0	0	0	0
SENIOR PROGRAMS	0	0	0	0	0
TOTAL TRANSFERS	25,250	5,000	5,000	5,000	5,000
<i>CAPITAL</i>					
PARKS	0	0	0	0	0
RECREATION	0	0	0	0	0
SWIMMING POOLS	4,235	0	0	0	0
GOLF COURSE	0	0	0	0	0
SENIOR PROGRAMS	0	0	0	0	0
TOTAL CAPITAL	4,235	0	0	0	0
TOTAL PARKS & RECREATION EXPENSES	2,888,037	2,982,574	2,919,320	2,884,860	2,829,650

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
GENERAL FUND SUMMARY

	2006-07	2007-08	2008-09	2008-09	2009-10
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
REVENUES					
PROPERTY TAXES	4,657,929	4,902,462	5,118,000	5,171,920	5,437,000
SALES & OTHER TAXES	9,072,897	8,796,390	8,709,400	7,995,030	8,450,300
LICENSES AND PERMITS	1,615,635	1,221,835	1,527,800	1,477,700	1,288,000
FINES AND PENALTIES	186,834	232,859	336,750	311,400	1,177,000
CHARGES FOR SERVICES	2,492,861	2,711,904	2,733,290	2,709,800	2,801,600
FEES	1,678,423	1,558,402	1,580,500	1,682,125	1,652,750
OTHER REVENUES	1,966,885	1,635,860	1,360,625	1,466,940	1,183,300
TRANSFERS IN	0	0	0	0	0
TOTAL REVENUES	21,671,464	21,059,712	21,366,365	20,814,915	21,989,950
EXPENDITURES					
LEGISLATIVE BOARDS	111,282	141,354	115,795	107,210	104,105
ADMINISTRATION	1,096,536	1,120,721	1,245,980	1,220,065	1,257,090
LEGAL	378,849	414,928	333,000	411,160	289,500
PUBLIC BUILDINGS	307,658	224,735	213,890	207,505	206,000
COMMUNITY ORGANIZATIONS	184,773	180,435	194,500	191,720	196,200
COMMUNITY DEVELOPMENT	1,136,812	1,286,825	1,370,490	1,351,965	1,401,415
CENTRAL BUSINESS DIST PARKING	13,769	22,945	11,000	14,000	18,000
PUBLIC WORKS	2,073,733	2,319,311	2,212,620	2,208,085	2,238,040
POLICE	6,471,040	6,748,121	6,906,715	6,912,025	7,461,070
FIRE	5,730,226	5,687,302	5,836,830	5,833,140	5,983,495
EMERGENCY MANAGEMENT AGENCY	9,388	3,791	5,350	5,325	5,350
PARKS AND RECREATION	2,888,037	2,982,574	2,919,320	2,884,860	2,829,650
CONTINGENCY	0	0	0	0	0
TOTAL EXPENDITURES	20,402,103	21,133,042	21,365,490	21,347,060	21,989,915
NET INCOME / (LOSS)	1,269,361	(73,330)	875	(532,145)	35
BEGINNING BALANCE MAY 1	9,506,081	10,775,442	10,702,112	10,702,112	10,169,967
ENDING BALANCE APRIL 30	10,775,442	10,702,112	10,702,987	10,169,967	10,170,002

CONCORD SPECIAL SERVICE AREA

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

Account Detail

780 Retention Pond Maintenance

Pond Maintenance (1/2 of cost)	\$2,000
Plant and Chemical Removal	800
Electric	1,400
Aerator Maintenance	<u>800</u>
	\$5,000

781 Landscape Maintenance

Mowing	\$10,000
Plant Replacement	1,000
Turf Repair	750
Miscellaneous	<u>1,000</u>
	\$12,750

799 Miscellaneous

Fence Repairs	\$3,500
Other Repairs & Reserve	<u>1,000</u>
	\$4,500

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

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 PROPERTY TAX	28,485	24,030	21,700	21,700	21,410
690 INTEREST REVENUE	260	208	150	80	50
699 MISCELLANEOUS	0		0	0	0
	<u>28,745</u>	<u>24,238</u>	<u>21,850</u>	<u>21,780</u>	<u>21,460</u>

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 780 RETENTION POND MAINTENANCE	3,063	3,288	3,660	3,400	5,000
O 781 LANDSCAPING	8,080	11,112	12,750	12,000	12,750
O 799 MISCELLANEOUS	0		5,000	985	4,500
	<u>11,143</u>	<u>14,400</u>	<u>21,410</u>	<u>16,385</u>	<u>22,250</u>

	2006-07	2007-08	2008-09	2008-09	2009-10
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	28,745	24,238	21,850	21,780	21,460
TOTAL EXPENDITURES	11,143	14,400	21,410	16,385	22,250
NET INCOME / (LOSS)	17,602	9,838	440	5,395	(790)
BEGINNING BALANCE MAY 1	1,134	18,736	28,574	28,574	33,969
ENDING BALANCE APRIL 30	<u>18,736</u>	<u>28,574</u>	<u>29,014</u>	<u>33,969</u>	<u>33,179</u>

EMERGENCY TELEPHONE SYSTEM BOARD – 9-1-1

The Libertyville Emergency Telephone System Board (ETSB) was created to plan, coordinate, and administer the installation, upgrading and maintenance of an Enhanced 9-1-1 telephone and communications system. Enhanced 9-1-1 operations were initiated in 1991, and an upgraded system was installed in 2003. The ETSB consists of six (6) members: Village Trustee, Police & Fire Chiefs, Deputy Police Chief, Assistant Fire Chief, and Communications Supervisor.

Funds supporting 9-1-1 capabilities are received through telephone service surcharges. The process of establishing surcharges is governed by State law and is overseen by the Illinois Commerce Commission. Telephone companies providing land telephone lines in Libertyville charge \$0.75 per line per month, and retain \$0.03 for their administrative purposes. Surcharges on wireless telephones are based on the billing address of the wireless customer, and services bill to Libertyville addresses are charged \$0.75 per month to support 9-1-1 service. Wireless surcharges are collected by the State of Illinois, who retains \$0.03 for administration of the collection and distribution process. Wireless service providers are eligible for up to \$0.24 of each surcharge, and the remaining \$0.48 is distributed to the Libertyville ETSB.

2008-09 Goals

1. ETSB trained all Telecommunicators and completed the Computer Aided Dispatch (CAD) system conversion to a Windows based platform in conjunction with Lake County ETSB.
2. ETSB has continued the scheduled replacement of Police portable radios and Fire pagers.
3. ETSB continues to implement and plan for long-term capital updates to core 9-1-1 components.

2009-10 Goals

1. ETSB will begin the scheduled replacement of mobile data computers in Police & Fire vehicles.
2. ETSB will continue the scheduled replacement of Police portable radios.
3. ETSB will continue to support statewide efforts to update the 9-1-1 surcharge legislation.
4. ETSB will begin planning long-term equipment requirements for Next Generation 9-1-1.
5. ETSB will be working with local agencies and radio networks to prepare for radio narrow banding.

Performance Data

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Communications Center Telephone Calls (all)	89,015	91,866	85,926	96,973
911 Emergency Telephone Incidents	8,654	8,728	8,268	9,422
911 Landline calls	5,953	5,950	5,296	5,363
911 Wireless calls	2,701	2,778	2,972	4,059
Fire Calls Dispatched	3,656	3,826	3,885	3,926
Police Calls Dispatched	20,506	20,491	21,710	24,305
Alarm signals processed	N/A	*51,446	244,504	237,882

*Partial year.

EMERGENCY TELEPHONE SYSTEM BOARD – 9-1-1

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
Telecommunicator/Records Supervisor	1 (85%)	1 (85%)	\$76,250
Overtime			3,000
			<hr/> \$79,250

Account Detail

710 Telephone

911 Trunks	\$40,000
IWIN	<u>13,000</u>
	\$53,000

715 Maintenance Other Equipment

MDC Maintenance	1,500
Other Maintenance	2,050
UPS Maintenance	750
Police Radio Network	<u>9,000</u>
	\$13,300

716 Maintenance 911 Equipment

Radio Maintenance (Police & Fire)	\$3,000
Code Red	5,000
Motorola Maintenance	27,000
Router Maintenance	6,000
Voice Logger Maintenance	6,000
Leads Maintenance	<u>15,000</u>
	\$62,000

720 Insurance

Medical	\$6,210
Dental	445
Life	<u>95</u>
	\$6,750

726 Travel, Training and Dues

Dues	250
Training	2,500
911 Training/Symposiums	<u>1,000</u>
	\$3,750

790 Capital Outlay

Police/Fire Mobile Radios	\$1,500
Pager/Radio Replacement	10,000
Chair Replacement (3)	1,500
Mobile Data computer	
Replacements (4)	<u>20,000</u>
	\$33,000

792 Computer Aided Dispatch

County CAD	\$25,000
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VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
EMERGENCY TELEPHONE SYSTEM 03-00

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
623 TELEPHONE SURCHARGE	175,489	169,010	162,000	165,000	160,000
624 WIRELESS SURCHARGE	127,464	165,901	162,000	158,000	155,000
690 INTEREST	2,689	1,328	1,000	650	600
699 MISCELLANEOUS	0	0	0	0	0
TOTAL EMERGENCY TELEPHONE SYSTEM REVENUES	305,642	336,239	325,000	323,650	315,600

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 701 SALARIES	80,109	94,386	77,780	95,200	79,250
O 706 MATERIALS AND SUPPLIES	336	55	500	500	500
O 710 TELEPHONE	64,684	60,672	53,000	52,000	53,000
O 715 MAINTENANCE OF OTHER EQUIPMENT	12,344	18,326	16,300	13,300	13,300
O 716 MAINTENANCE OF 911 EQUIPMENT	48,510	69,086	67,800	63,000	62,000
O 717 COMPUTER EQUIPMENT AND SUPPLIES	440	2,942	4,000	4,000	4,000
B 720 INSURANCE	5,658	6,198	6,765	6,765	6,750
O 721 INTERGOVERNMENTAL RISK MGMT AGENCY	3,076	9,905	13,520	12,200	14,535
O 723 OFFICE SUPPLIES	152	1,348	300	300	300
O 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	3,867	4,647	5,500	5,500	3,750
O 728 TECHNICAL SERVICES	2,363	1,350	3,000	3,000	3,000
O 752 UNIFORMS	1,300	755	1,500	1,000	1,000
T 789 TRANSFER DEBT SERVICE(911 Cntr @ Schertz)	25,000	25,000	25,000	25,000	0
C 790 CAPITAL OUTLAY	17,641	9,229	21,200	21,200	33,000
C 792 COMPUTER AIDED DISPATCH EQUIPMENT	0	0	50,000	55,000	25,000
B 793 EMPLOYER CONTRIBUTION - IMRF	7,853	9,088	7,620	7,620	7,925
B 794 EMPLOYER CONTRIBUTION - FICA	6,090	7,086	5,950	5,950	6,065
O 799 MISCELLANEOUS	112	0	0	0	0
TOTAL EMERGENCY TELEPHONE SYSTEM EXP	279,535	320,073	359,735	371,535	313,375

SALARIES	80,109	94,386	77,780	95,200	79,250
BENEFITS	19,601	22,372	20,335	20,335	20,740
OPERATING	135,884	168,331	165,420	154,800	155,385
TRANSFER	25,000	25,000	25,000	25,000	0
CAPITAL	17,641	9,229	71,200	76,200	58,000
TOTAL	278,235	319,318	359,735	371,535	313,375

	2006-07	2007-08	2008-09	2008-09	2009-10
EMERGENCY TELEPHONE SYSTEM SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	305,642	336,239	325,000	323,650	315,600
TOTAL EXPENDITURES	279,535	320,073	359,735	371,535	313,375
NET INCOME / (LOSS)	26,107	16,166	(34,735)	(47,885)	2,225
BEGINNING BALANCE MAY 1	237,909	264,016	280,182	280,182	232,297
ENDING BALANCE APRIL 30	264,016	280,182	245,447	232,297	234,522

FOREIGN FIRE INSURANCE TAX FUND

This fund was established to account for the receipt and expenditure of the foreign fire insurance tax. The foreign fire insurance tax is a 2% tax on every insurance company, not incorporated under the laws of Illinois, that is engaged in placing fire insurance in the Village. State statute (65 ILCS 5/11-10-1) requires the Village to turn the tax over to the foreign fire department treasurer expressly for maintenance and purchase of firefighting and emergency medical equipment.

Account Detail

790 Firefighting/Emergency Medical Equipment

EMS Equipment	\$10,000
Firefighting Equipment	5,000
Training	5,000
Station Equipment	5,000
Special Teams	<u>5,000</u>
	\$30,000

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

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 APPROVED
617 FOREIGN FIRE INSURANCE TAX	32,484	29,453	29,000	32,560	30,000
690 INTEREST REVENUE	446	265	200	80	50
699 MISCELLANEOUS	0		0	0	0
	<u>32,930</u>	<u>29,718</u>	<u>29,200</u>	<u>32,640</u>	<u>30,050</u>

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 APPROVED
BUDGETED EXPENDITURES					
C 790 FIREFIGHTING/EMERGENCY MEDICAL EQUIP	32,444	23,158	35,000	25,000	30,000
O 799 MISCELLANEOUS	0	0	0	0	0
	<u>32,444</u>	<u>23,158</u>	<u>35,000</u>	<u>25,000</u>	<u>30,000</u>

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 APPROVED
FOREIGN FIRE INSURANCE TAX FUND SUMMARY					
TOTAL REVENUES	32,930	29,718	29,200	32,640	30,050
TOTAL EXPENDITURES	32,444	23,158	35,000	25,000	30,000
NET INCOME / (LOSS)	486	6,560	(5,800)	7,640	50
BEGINNING BALANCE MAY 1	33,483	33,969	40,529	40,529	48,169
ENDING BALANCE APRIL 30	<u>33,969</u>	<u>40,529</u>	<u>34,729</u>	<u>48,169</u>	<u>48,219</u>

TIMBER CREEK SPECIAL SERVICE AREA

Established in 1994, the Timber Creek SSA was created for the operation, upkeep, maintenance repair and renewal of the monument style entrance sign, the stormwater retention basins and various common areas. In 1997, the SSA was enlarged to include the maintenance of the land within the IL137 right way.

Account Detail

780 Retention Pond Maintenance

Pond Maintenance	\$3,600
Treatment Chemicals	1,000
Miscellaneous	<u>400</u>
	\$5,000

799 Miscellaneous

Fence Repairs	\$2,000
Other Repairs and Reserve	<u>3,000</u>
	\$5,000

781 Landscape Maintenance

Maintenance 1,248 x 8	\$8,910
Plant Material Replacement	1,000
Watering	1,000
Sign Plantings	<u>900</u>
	\$11,810

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

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601	PROPERTY TAX	21,047	23,306	24,200	24,300	23,810
690	INTEREST REVENUE	191	138	100	70	40
699	MISCELLANEOUS	0	0	0	0	0
		<u>21,238</u>	<u>23,444</u>	<u>24,300</u>	<u>24,370</u>	<u>23,850</u>

		2007-08	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 780	RETENTION POND MAINTENANCE	3,300	5,652	5,000	4,000	5,000
O 781	LANDSCAPING	12,413	10,606	11,810	9,000	11,810
O 799	MISCELLANEOUS	0	0	7,000	1,000	5,000
		<u>15,713</u>	<u>16,258</u>	<u>23,810</u>	<u>14,000</u>	<u>21,810</u>

		2006-07	2007-08	2008-09	2008-09	2009-10
TIMBER CREEK SPECIAL SERVICE AREA		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		21,238	23,444	24,300	24,370	23,850
TOTAL EXPENDITURES		15,713	16,258	23,810	14,000	21,810
NET INCOME / (LOSS)		5,525	7,186	490	10,370	2,040
BEGINNING BALANCE MAY 1		4,609	10,134	17,320	17,320	27,690
ENDING BALANCE APRIL 30		<u>10,134</u>	<u>17,320</u>	<u>17,810</u>	<u>27,690</u>	<u>29,730</u>

MOTOR FUEL TAX

This fund has been established to keep an accounting of revenues and expenses associated with the Motor Fuel Tax. This tax is collected by the State of Illinois on the sale of gasoline (19 cents per gallon.) A portion of the tax is distributed to municipalities, by the State, on the basis of population. Various roadway and bridge projects are completed with the use of motor fuel tax revenues.

Account Detail

716 Maintain Streets and Alleys

Crack Sealing	\$30,000
Thermoplastic Striping	10,000
Opticom Maintenance	<u>5,100</u>
	\$45,100

738 Asphalt Resurfacing

Alley North of Broadway Between 2 nd and 3 rd	85,000
Alley North of Church Between 2 nd and 3 rd	57,000
Dawes Street:	
Golf to Burdick	60,000
Burdick to Crane	15,000
Broadway, Rte. 21 to 4 th	118,000
Old Barn Circle	140,000
Miscellaneous/Other	<u>5,000</u>
	\$480,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

MOTOR FUEL TAX 07-00

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
624 MOTOR FUEL TAX ALLOTMENTS	601,837	589,699	610,000	550,000	555,000
625 STATE REIMBURSEMENT	0	0	0	0	0
690 INTEREST	26,444	33,554	30,000	7,800	3,000
699 MISCELLANEOUS	0	0	0	0	0
TOTAL MOTOR FUEL TAX REVENUES	628,281	623,253	640,000	557,800	558,000

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 706 MATERIALS & SUPPLIES	-	-	-	254,050	-
O 707 STREETLIGHT ENERGY	-	-	-	40,000	
O 716 MAINT STREETS & ALLEYS	-	29,951	40,000	36,565	45,100
C 738 ASPHALT RESURFACING	339,513	576,767	650,000	764,105	480,000
O 799 MISCELLANEOUS	0	0	0	0	0
TOTAL MOTOR FUEL TAX EXPENDITURES	339,513	606,718	690,000	800,670	525,100

SALARIES	0	0	0	0	0
OPERATING	0	29,951	40,000	290,615	45,100
TRANSFER	0	0	0	0	0
CAPITAL	339,513	576,767	650,000	764,105	480,000
TOTAL	339,513	606,718	690,000	1,054,720	525,100

	2006-07	2007-08	2008-09	2008-09	2009-10
MOTOR FUEL TAX SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	628,281	623,253	640,000	557,800	558,000
TOTAL EXPENDITURES	339,513	606,718	690,000	800,670	525,100
NET INCOME / (LOSS)	288,768	16,535	(50,000)	(242,870)	32,900
BEGINNING BALANCE MAY 1	501,162	789,930	806,465	806,465	563,595
ENDING BALANCE APRIL 30	789,930	806,465	756,465	563,595	596,495

HOTEL/MOTEL TAX FUND

The Hotel/Motel Tax is a 5% tax on the gross rental receipts on the Village's three hotel/motels (285 Rooms). This tax has been in place since 2001. State statute restricts use of the tax proceeds to promote tourism and conventions within the Village or otherwise attract non-resident overnight visitors.

Account Detail

701 Libertyville Days		770 Sports Complex Marketing	
Police Salaries	\$30,000	Website Maintenance	\$7,000
		Marketing and Advertising	<u>63,000</u>
			\$70,000
713 Downtown Beautification		781 Adler Cultural Center	
Landscape-Streetscape Maintenance	\$7,200	HVAC Maintenance	\$2,500
Miscellaneous Landscape	<u>7,800</u>	Painting, Powerwashing	5,000
	\$15,000	Fire Extinguisher	800
		Pest Control	0
720 Cook House		Miscellaneous	2,000
Gas	3,000	Exterior Lighting	2,000
Alarm and Phone	2,050	Door Replacement	<u>8,000</u>
HVAC Maintenance	1,500		\$20,300
Pest Control	750		
Fire Extinguisher	500		
Janitorial	1,000		
Replace Rotted Wood	8,000		
Furnace Replacement	4,000		
Miscellaneous	<u>2,000</u>		
	\$22,800		
761 Special Events			
Holiday on the Square	\$3,000		
Holiday Wreaths and Garland	11,000		
Memorial Day	<u>500</u>		
	\$14,500		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

HOTEL/MOTEL TAX FUND 13-00

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601	HOTEL/MOTEL TAX	242,040	226,591	250,000	200,000	200,000
611	BANNER SALES	19,250	700	500	700	500
625	LCCF CONTRIBUTION-LIBERTYVILLE DAYS	0	0	17,500	15,400	15,000
645	GOOSEDROP FESTIVAL	0	2,482	3,000	2,595	3,000
690	INTEREST REVENUE	783	340	300	100	75
699	MISCELLANEOUS	2,500	0	0	0	0
		<u>264,573</u>	<u>230,113</u>	<u>271,300</u>	<u>218,795</u>	<u>218,575</u>

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 701	LIBERTYVILLE DAYS	24,340	30,000	38,000	28,310	30,000
O 713	DOWNTOWN BEAUTIFICATION	0	0	0	0	15,000
O 720	COOK HOUSE	7,453	11,371	11,250	13,600	22,800
O 745	GOOSEDROP FESTIVAL	0	822	3,000	2,425	3,000
O 750	MAINSTREET LIBERTYVILLE	15,000	10,000	5,000	5,000	5,000
O 755	BANNER PROGRAM	49,568	7,668	1,000	1,220	1,000
O 757	VILLAGE BAND	3,272	3,597	3,000	3,055	3,250
O 759	TOURISM PROMOTIONS	0	0	20,000	20,000	20,000
O 760	LAKE CO CONVENTION & VISITOR'S BUREAU	10,000	10,000	10,000	10,000	10,000
O 761	SPECIAL EVENTS	11,508	22,561	11,000	14,300	14,500
O 770	SPORTS COMPLEX MARKETING	104,801	95,222	100,000	100,000	70,000
O 781	ADLER CULTURAL CENTER	23,155	67,016	54,300	24,900	20,300
O 795	LEASE PAYMENTS	1,398	1,060	14,260	14,260	0
O 799	MISCELLANEOUS	0	0	0	0	0
		<u>250,495</u>	<u>259,317</u>	<u>270,810</u>	<u>237,070</u>	<u>214,850</u>

SALARIES	24,340	30,000	38,000	28,310	30,000
BENEFITS	0	0	0	0	0
OPERATING	226,155	229,317	232,810	208,760	184,850
TRANSFER	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	<u>250,495</u>	<u>259,317</u>	<u>270,810</u>	<u>237,070</u>	<u>214,850</u>

		2006-07	2007-08	2008-09	2008-09	2009-10
HOTEL/MOTEL TAX FUND SUMMARY		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		264,573	230,113	271,300	218,795	218,575
TOTAL EXPENDITURES		<u>250,495</u>	<u>259,317</u>	<u>270,810</u>	<u>237,070</u>	<u>214,850</u>
NET INCOME / (LOSS)		14,078	(29,204)	490	(18,275)	3,725
BEGINNING BALANCE MAY 1		76,002	90,080	60,876	60,876	42,601
ENDING BALANCE APRIL 30		<u>90,080</u>	<u>60,876</u>	<u>61,366</u>	<u>42,601</u>	<u>46,326</u>

COMMUTER PARKING

The Commuter Parking fund is designed to function as an accounting tool for revenues and expenditures that relate to parking lots used by commuters from Libertyville who ride the Metra train. These parking lots are owned and operated by the Village. Some Federal funds, administered through a State program, were used in construction of these parking lots. Money accumulated in this fund will be used for future parking lot and station improvements.

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
Public Service Officer	1	1	\$45,770
Public Service Officer	1 (50%)	1 (50%)	26,500
Administrative Secretary	1 (25%)	1 (25%)	14,740
Overtime			500
			<hr/> \$87,510

Account Detail

710 Phone

Pay Phones (2 @ 77/month)	\$1,835
Alarm Line	<u>5,965</u>
	\$7,800

713 Maintenance Grounds

Landscaping - Downtown	\$7,000
Landscaping Prairie Crossing and Harris Road	7,000
Snow Plowing	50,000
Janitorial Services	6,000
Other	<u>8,000</u>
	\$78,000

720 Insurance

Medical	\$16,245
Dental	1,365
Life	<u>90</u>
	\$17,700

728 Consulting

Engineering Design for expansion (Trimm)	\$15,000
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730 Rental of Land

Legion Lot	\$8,700
Metra Easement	<u>0</u>
	\$8,700

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 COMMUTER PARKING 14-00

	2006-07	2007-08	2008-09	2009-10	2009-10
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
665 PERMIT FEES	147,290	154,655	147,000	146,000	168,000
666 DAILY FEES	45,454	44,823	46,000	30,000	10,000
667 NORTH CENTRAL COMMUTER	12,047	16,178	15,000	23,000	23,000
668 MILWAUKEE DISTRICT NORTH STATION	62,341	61,370	58,000	85,000	100,000
669 AMERICAN LEGION LOT	10,291	11,390	11,000	7,670	0
670 DAILY ENVELOPE FEE	20,024	19,112	20,000	20,000	21,000
671 CONVENIENCE PASS-PRAIRIE XING	22,176	28,562	30,000	38,500	40,000
690 INTEREST	30,099	27,093	26,000	25,000	10,000
699 MISCELLANEOUS	-	8	-	-	-
TOTAL COMMUTER PARKING REVENUES	349,722	363,191	353,000	375,170	372,000

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 701 SALARIES	54,632	57,028	84,320	84,500	87,510
O 706 MATERIALS AND SUPPLIES	1,014	3,596	5,000	4,500	5,000
O 708 ELECTRICITY	4,595	6,759	6,500	7,000	7,100
O 710 PHONE	0	0	7,800	8,150	7,800
O 713 MAINTENANCE GROUNDS	40,495	127,984	41,000	140,000	78,000
B 720 INSURANCE	14,806	16,271	17,730	17,250	17,700
O 722 POSTAGE	0	0	0	100	300
O 721 INTERGOVERNMENTAL RISK MGMT AGENCY	4,101	13,210	18,030	16,300	20,385
O 728 CONSULTING	0	0	15,000	0	15,000
O 730 RENTAL OF LAND	10,300	10,650	10,900	10,900	8,700
O 750 REFUNDS	1,800	2,950	2,000	2,000	2,000
C 790 CAPITAL	0	19,096	10,000	0	0
C 791 MILWAUKEE DIST NORTH STATION IMPROVEMENTS	18,425	0	0	0	0
C 792 NORTH CENTRAL STATION IMPROVEMENTS	0	146	5,000	1,500	5,000
B 793 EMPLOYER CONTRIBUTION - IMRF	5,168	5,409	8,260	7,900	8,750
B 794 EMPLOYER CONTRIBUTION - FICA	3,986	4,161	6,450	6,250	6,695
O 799 MISCELLANEOUS	6,283	7,594	0	0	0
TOTAL COMMUTER PARKING EXPENDITURES	165,605	274,854	237,990	306,350	269,940

SALARIES	54,632	57,028	84,320	84,500	87,510
BENEFITS	23,960	25,841	32,440	31,400	33,145
OPERATING	68,588	172,743	106,230	188,950	144,285
TRANSFER					
CAPITAL	18,425	19,242	15,000	1,500	5,000
TOTAL	165,605	274,854	237,990	306,350	269,940

	2006-07	2007-08	2008-09	2008-09	2009-10
COMMUTER PARKING SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	349,722	363,191	353,000	375,170	372,000
TOTAL EXPENDITURES	165,605	274,854	237,990	306,350	269,940
NET INCOME / (LOSS)	184,117	88,337	115,010	68,820	102,060
BEGINNING BALANCE MAY 1	726,629	910,746	999,083	999,083	1,067,903
ENDING BALANCE APRIL 30	910,746	999,083	1,114,093	1,067,903	1,169,963

WATER AND SEWER OPERATING REVENUES

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

BUDGETED REVENUES	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 APPROVED
601 THORNBURY SSA TAX	31,542	24,636	25,480	25,480	25,480
644 WATER SALES	3,915,475	3,868,628	4,000,000	4,020,000	4,100,000
645 TANKER SALES	3,222	4,176	500	3,700	1,000
646 WATER SALES - PENALTIES	16,965	16,147	15,000	16,000	16,000
647 SEWER CHARGES	2,082,861	2,028,514	2,100,000	1,980,000	2,080,000
648 SEWER CHARGES - PENALTIES	10,029	9,917	8,000	9,000	9,000
661 WATER CONNECTION FEES	155,905	115,863	69,875	62,000	45,000
662 SEWER CONNECTION FEES	111,200	91,595	60,000	51,000	39,000
663 COUNTY SEWER CHARGE	129,091	115,695	115,000	0	0
664 LAKE COUNTY CONNECTION FEES	12,800	0	0	0	0
677 DAMAGE TO VILLAGE PROPERTY	5	(4,858)	0	0	0
684 METERS AND READOUTS	28,935	14,350	15,000	30,000	15,000
690 INTEREST	252,053	242,546	150,000	115,000	75,000
694 TRANSFER FROM NORTHWEST WATER/SEWER BOND PROCEEDS	90,000 0	90,000 0	90,000 0	90,000 0	90,000 0
696 AMORT OF DEFERRED CELL TOWER REVENUE	8,000	8,000	0	0	0
699 MISCELLANEOUS	6,078	1,699	1,500	3,000	1,500
TOTAL WATER REVENUES	6,854,161	6,626,908	6,650,355	6,405,180	6,496,980

2008-09 Goals

1. Receive Water & Sewer Committee Direction and Update Cross Connection Control Device Inventories and Implement Enforcement of the IEPA and Village Ordinance Requirements. Staff updated the Water & Sewer Committee at the February 2008 meeting at which the committee directed staff to start sending notification letters. The response from the letters has been positive and those required are complying with inspections and installations.
2. Continue to Implement an Industrial Sewer Use Inventory and Survey. The southwest section of the Village (south of Park Avenue and west of Milwaukee Avenue) is the first section to be surveyed. This section has no industries that require a compliance letter. The northeast, northwest and southeast sections all have industrial users that will require compliance letters. Staff will send letters to these sections in spring 2009.
3. Evaluate Comprehensive Meter Reading as it relates to Manpower and Technology and Discuss our approach with the Water & Sewer Committee. In June 2008, the department completed the transition to one full-time meter reader from two part-time meter readers. In September 2008, staff met with the Water & Sewer Committee to discuss the advanced capabilities of radio read meters. The department is currently installing water meters with both touchpad and radio read capabilities.

2009-10 Goals

1. Complete the construction of the siphon river crossing.
2. Complete the construction of the Winchester Road sanitary sewer extension.
3. Complete the Seventh St. water main replacement project.
4. Complete the improvements anticipated at the waste water treatment plant.
5. Complete the Burr Ridge Sanitary sewer project.
6. Continue our efforts related to back flow prevention compliance and inspection throughout our water system.

WATER

The Water Fund accounts for the revenue and expense associated with providing potable water to Village residents. The Water Division of the Public Works Department utilizes pump stations, storage tanks, purchased water and an extensive system of transmission and distribution lines to provide drinking water. In addition, water is provided for the use in fighting fires, irrigation and processing. Several wells are also maintained to provide an emergency source of water. The division monitors and maintains records on the use of water and responds to loss of service, low water pressure, and water usage questions.

The Central Lake County Joint Action Water Agency (CLCJAWA) treats and supplies raw water from Lake Michigan for distribution to member communities. The Village began receiving lake water from CLCJAWA in May of 1992.

	<u>Performance Data</u>				
	Actual 2005-06	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Water Supplied (MGD)*	3.121	2.80	2.732	2.8	2.9
Main Breaks	32	30	22	25	25
Service Calls	2,927	3,500	2,485	2,700	2,800
Meters Replaced	128	140	87	2,700	2,800
Water Mains Replacements (Linear feet)	1,842	3,650	17,670	4,206	2,400
New Water Mains Installed (miles)	0.55	2.67	3.34	.79	1.38
Total Miles of Mains*	117.36	117.36	117.36	117.39	117.39
Number of Service Connections*	7,620	7,635	7,635	7,914	7,914
Water rate per 1,000 gallons	\$4.18	\$4.40	\$4.40	\$4.50	\$4.65
Large Meters Tested	19	3	3	9	9
Number of Meters Converted to Radio Read (Radio read conversion began in 2007/08)	---	---	1	79	100
Number of Utility Locates	2,402	2,670	3,585	3,600	3,620
Number of Water Utility Accounts	7,381	7,458	7,463	7,463	7,463
Number of staff per No. of Village Water Accounts	1:1,476	1:1,491	1:1,243	1:1,243	1:1,243

* Figures obtained from Annual Water Use Audit Reports (LMO-2)

PUBLIC WORKS - WATER

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (30%)	1 (30%)	\$40,830
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	30,720
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	20,185
Village Administrator	1 (20%)	1 (20%)	39,330
Finance Director	1 (15%)	1 (15%)	19,920
Assistant to Public Works Director	1 (30%)	1 (30%)	19,250
			<hr/>
			\$170,235
<u>Clerical</u>			
Secretary	1 (60%)	1 (60%)	\$33,670
Accounting Assistant	2 (40%), 1 (70%)	2 (40%), 1 (70%)	75,310
Senior Accountant	1 (40%)	1 (40%)	20,160
Accountant	0	0	0
Cashier/Receptionist	2 (40%)	2 (40%)	31,060
			<hr/>
			\$160,200
<u>Engineering</u>			
Senior Project Engineer	1 (30%)	1 (30%)	\$30,445
Project Engineer	2 (30%)	2 (30%)	55,170
Engineering Inspector	1 (30%)	1 (30%)	23,785
GIS Coordinator	1 (35%)	1 (35%)	24,840
Secretary	1 (20%)	1 (20%)	0
Part-time Secretary			\$3,820
			<hr/>
			\$138,060
<u>Salaries – Maintenance</u>			
Water System Supervisor	1 (90%)	1 (90%)	\$74,980
Water System Operator	3 (90%)	3 (90%)	188,715
Utility Technician	1 (30%)	1 (30%)	14,650
Public Works Team Leader	2 (15%)	2 (15%)	20,410
Public Works Maintenance Technician	7 (15%)	*7 (15%)	50,150
Water Meter Technician	1 (50%)	1 (50%)	19,525
Part-Time Summer Maintenance			0
Overtime			32,000
			<hr/>
			\$400,430

*One Public Works Maintenance Technician position is unfunded for 2009-10

Account Detail**712 Maintenance of Building & Grounds**

Janitorial Contract	6,400
Red Top Reservoir Roof Repair	7,000
Greentree Well Roof Repair	3,000
HVAC Replacement (35% of cost)	5,600
Miscellaneous	<u>1,000</u>
	\$23,000

715 Maintenance – Equipment

Pumps, Valves, Scada	\$5,000
Generator	<u>5,000</u>
	\$10,000

720 Insurance

Medical	\$55,225
Dental	4,515
Life	<u>560</u>
	\$60,300

721 IRMA

Annual Contribution	\$45,030
Deductible Losses	<u>2,000</u>
	\$47,030

726 Travel, Training and Dues

Dues	\$225
Seminars	1,100
Conferences	1,100
Public Service Institute	1,200
Class “C” Training	<u>600</u>
	\$4,225

728 Technical Services

EPA Sampling	6,000
Public Information Report	1,700
SCADA System	3,000
Bill Printing Outsourcing	8,500
JULIE Locate Service	4,500
Hydrant Painting	8,000
Commercial Meter Testing	2,500
Other	<u>3,400</u>
	\$37,600

790 Capital

Asphalt Hot Patcher	12,500
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798 Purchase of Water – CLCJAWA

1,093,023,000 Gal @	
\$2.15/1,000 Gal as of 9/1/05	\$2,350,000
Telephone/Electric Peterson	<u>3,000</u>
	\$2,353,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

WATER OPERATING EXPENDITURES 20-01

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 701 SALARIES - ADMINISTRATIVE	111,312	145,655	162,910	164,475	170,235
S 702 SALARIES - CLERICAL	146,766	166,916	165,870	154,560	160,200
S 703 SALARIES - ENGINEERING	122,243	129,603	138,660	133,830	138,060
S 704 SALARIES - MAINTENANCE	360,894	372,243	403,755	10,000	400,430
O 706 MATERIALS AND SUPPLIES	8,242	9,779	8,500	11,000	8,500
O 708 ELECTRICITY	35,047	48,905	46,000	45,750	46,000
O 709 NORTH SHORE GAS	7,039	7,448	6,000	6,000	6,000
O 710 TELEPHONE	8,292	9,793	8,900	9,000	9,000
O 712 MAINTENANCE BUILDING AND GROUNDS	7,057	6,894	7,400	7,400	23,000
O 714 MAINTENANCE MOTOR VEHICLES	21,550	27,600	26,850	26,850	47,200
O 715 MAINTENANCE OTHER EQUIPMENT	10,192	4,142	10,000	10,000	10,000
O 716 MAINTENANCE WATER LINES	21,775	33,120	35,000	35,000	35,000
B 720 INSURANCE	60,107	67,022	70,055	70,055	60,300
O 721 INTERGOVERNMENTAL RISK MGMT AGENCY	32,374	29,322	42,020	38,170	47,030
O 722 POSTAGE	8,558	9,569	10,000	16,340	15,000
O 723 OFFICE SUPPLIES	1,867	1,119	1,500	1,500	1,500
O 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	3,321	3,051	5,025	4,825	4,225
O 728 TECHNICAL SERVICES	34,957	44,611	44,100	44,100	37,600
O 729 METERS-NEW CONSTRUCTION	20,601	39,149	30,000	30,000	20,000
O 736 CREDIT CARD FEES	3,060	5,775	6,000	6,780	6,000
O 740 SICK LEAVE BUYBACK	24,130	0	0	0	11,235
O 752 UNIFORMS	2,286	2,826	3,300	3,725	3,300
O 761 BAD DEBT EXPENSE	121	1,729	100	100	100
T 781 TRANSFER SALES TAX BOND FUND (Schertz Bldg)	42,975	43,005	43,690	43,690	0
T 788 TRANSFER SALES TAX BOND FUND (PW Facility)	30,000	30,000	30,000	30,000	0
O 789 TECHNOLOGY EQUIPMENT & REPLACEMENT	30,000	35,000	35,000	35,000	35,000
C 790 CAPITAL OUTLAYS	3,476	31,715	117,665	88,105	12,500
O 791 VEHICLE REPLACEMENT FEES	31,960	44,170	39,990	39,990	39,450
B 793 EMPLOYER CONTRIBUTION - IMRF	74,653	75,246	85,065	84,030	86,510
B 794 EMPLOYER CONTRIBUTION - FICA	55,701	57,687	64,785	63,980	64,400
O 798 PURCHASE OF WATER-CLCJAWA	2,155,213	2,266,410	2,353,000	2,150,000	2,353,000
O 799 MISCELLANEOUS	1,388	887	1,000	1,000	4,000
TOTAL WATER EXPENDITURES	3,477,157	3,750,391	4,002,140	3,365,255	3,854,775
SALARIES	741,215	814,417	871,195	462,865	868,925
BENEFITS	190,461	199,955	219,905	218,065	211,210
OPERATING	2,469,030	2,631,299	2,719,685	2,522,530	2,762,140
TRANSFER	72,975	73,005	73,690	73,690	0
CAPITAL	3,476	31,715	117,665	88,105	12,500
TOTAL	3,477,157	3,750,391	4,002,140	3,365,255	3,854,775

SEWER

The Sewer Fund accounts for the income and expense associated with providing sanitary sewer services to Village residents. The Streets and Utilities and Wastewater Treatment Divisions of the Public Works Department maintains the sanitary sewer system including the care and upkeep of the lift stations, scheduled cleaning of manholes and scheduled cleaning of sewer mains. Typical services to Village residents include responding to inquiries regarding odors and sewer blockages.

Performance Data

	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Estimated 2008-09</u>	<u>Projected 2009-10</u>
Miles of Sanitary Sewer	94.943	94.943	95.20	95.20	95.20
Sewer Cleaned (miles)	32.60	35	14.4	16.5	18
Manhole Repairs	2	15	20	20	25
Manholes Inspected	456	400	616	616	616
Sewer Televised (miles)	4.78	5.00	3.33	4.00	4.00
Rate per 1,000 gallons	\$2.50	\$2.50	\$2.70	\$2.70	\$2.70
Lift Station Maintenance (hours)	948	1,000	1,379	1,200	1,200
Sewer Blockages Reported by Customers	52	35	60	45	45
Sewer Blockages in Village Sewer Mains	25	33	23	15	15
No. of staff per mile of sanitary sewer	1:31.65	1:31.65	1:31.73	1:31.73	1:31.73

PUBLIC WORKS - SEWER

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (30%)	1 (30%)	\$40,830
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	30,720
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	20,185
Assistant to Public Works Director	1 (30%)	1 (30%)	19,250
			<hr/>
			\$110,985
<u>Engineering</u>			
Senior Project Engineer	1 (20%)	1 (20%)	\$20,295
Project Engineer	2 (20%)	2 (20%)	36,780
Engineering Inspector	1 (20%)	1 (20%)	15,860
GIS Coordinator	1 (35%)	1 (35%)	24,835
			<hr/>
			\$97,770
<u>Salaries - Maintenance</u>			
Maintenance Technician	1 (80%) 1 (90%) 7 (5%)	1 (80%) 1 (90%) 7 (5%)*	\$97,450
Public Works Team Leader	1 (90%) 2 (5%)	1 (90%) 2 (5%)	57,190
Utility Technician	1 (30%)	1 (30%)	14,650
Water Meter Technician	1 (50%)	1 (50%)	19,525
W.W.T.P. Operators	4 (20%)	4 (20%)	52,940
Overtime			23,900
			<hr/>
			\$265,655

*One Maintenance Technician position is unfunded for 2009-10.

Account Detail

715 Maintenance – Lift Station

Equipment	\$20,000
Generator Maintenance	5,650
Cambridge Lift Station Repairs	12,000
Miscellaneous	500
	<u>\$38,150</u>

716 Maintenance – Sewer Lines

Repair Materials	\$10,000
Contractual Sewer Cleaning/TV	3,000
Grease Dissolving Agents	4,000
Inflow/Infiltration	<u>3,000</u>
	\$20,000

720 Insurance

Medical	\$48,725
Dental	4,095
Life	<u>280</u>
	\$53,100

721 IRMA

Annual Contribution	\$44,640
Deductible Losses	<u>2,000</u>
	\$46,640

728 Technical Services

Flow Meter Test	500
RR Lease	430
Miscellaneous	1,400
Fire Extinguisher	500
Accreditation Fees	<u>6,900</u>
	\$9,730

790 Capital

Hydro Excavator	6,555
Nozzle	<u>950</u>
	\$7,505

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
SEWER OPERATING EXPENDITURES 20-02

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 701 SALARIES - ADMINISTRATIVE	62,221	92,255	105,660	107,230	110,985
S 703 SALARIES - ENGINEERING	79,381	96,446	89,860	94,465	97,770
S 704 SALARIES - MAINTENANCE	242,749	221,456	262,630	257,175	265,655
O 706 MATERIALS AND SUPPLIES	4,396	4,612	4,000	4,000	5,585
O 707 COUNTY SEWER SERVICE	42,556	0	9,500	40,000	100,000
O 708 ELECTRICITY	0	0	0	0	19,000
O 709 NATURAL GAS	0	0	0	0	3,000
O 710 TELEPHONE	716	940	1,020	1,020	1,020
O 714 MAINTENANCE MOTOR EQUIPMENT	11,900	29,315	14,460	14,460	17,760
O 715 MAINTENANCE LIFT STATIONS	32,608	39,427	51,150	49,650	38,150
O 716 MAINTENANCE SEWER LINES	10,647	12,408	34,000	15,000	20,000
B 720 INSURANCE	34,445	38,052	53,110	50,260	53,100
O 721 INTERGOVERNMENTAL RISK MGMT AGENCY	33,600	29,058	41,660	35,845	46,640
O 722 POSTAGE	6,795	7,900	6,500	7,000	8,000
O 723 OFFICE SUPPLIES	198	0	0	0	0
O 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	275	232	1,300	1,650	1,300
O 728 TECHNICAL SERVICES	2,091	3,936	2,830	14,100	9,730
O 740 SICK LEAVE BUYBACK	24,130	20,689	0	0	7,490
O 752 UNIFORMS	1,036	1,205	1,250	1,250	1,250
T 788 TRANSFER SALES TAX BOND FUND (PW Facility)	30,000	30,000	30,000	30,000	0
T 789 TRANSFER TECHNOLOGY EQUIPMENT REPLACEMENT FUND	30,000	35,000	35,000	35,000	35,000
C 790 CAPITAL OUTLAYS	0	3,016	5,250	4,950	7,505
O 791 VEHICLE REPLACEMENT FEES	17,700	21,255	19,515	19,515	19,515
B 793 EMPLOYER CONTRIBUTION - IMRF	41,333	41,532	44,900	46,360	47,440
B 794 EMPLOYER CONTRIBUTION - FICA	30,944	32,546	34,510	36,050	35,670
O 799 MISCELLANEOUS	757	370	500	500	500
TOTAL SEWER EXPENDITURES	740,478	761,650	848,605	865,480	952,065
SALARIES	384,351	410,157	458,150	458,870	474,410
BENEFITS	106,722	112,130	132,520	132,670	136,210
OPERATING	189,405	171,347	187,685	203,990	298,940
TRANSFER	60,000	65,000	65,000	65,000	35,000
CAPITAL	0	3,016	5,250	4,950	7,505
TOTAL	740,478	761,650	848,605	865,480	952,065

WASTEWATER TREATMENT DIVISION

The Wastewater Treatment Division is responsible to operate, inspect, maintain, and repair the Village Wastewater Treatment Plant to ensure compliance with EPA, NPDES, and Sludge Disposal permit requirements, and to provide treatment which produces high quality effluent prior to its discharge into the Des Plaines River. The WWTP is also responsible for maintaining and operating 16 lift stations along with Charles Brown Park Storm Water Basin pumping facility. The Division recommends improvements and equipment replacements, performs continuous lab testing to monitor plant effectiveness, and maintain accurate records for the above responsibilities.

Performance Data

	Actual 2005-06	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Wastewater Treated (millions of gallons/day (mgd)) (design capacity 4.0 mgd)	3.16	4.14	4.01	4.10	4.00
Effluent Parameters (standard)					
BOD5 (10mg/l)	2.00	2.70	2.30	2.50	2.40
TSS (12 mg/l)	1.70	2.50	3.40	3.00	2.70
Ammonia Nitrogen					
April – October (1.5 mg/l)	.34	.27	.55	.50	.40
November - March (4.0 mg/l)	.43	.60	.80	.75	.70
Excess Flow (MGD)	9.22	18.92	55.65	60.00	40.00
Remaining Treatment Allocation to Lake County and Green Oaks (gallons per day – gpd)	141,975	140,225	140,225	140,000	140,000
Work Orders Completed	1,652	1,684	1,849	1,950	2,000
No. of staff per 1,000,000 gallons of Wastewater treated	0.632	0.828	0.802	0.820	0.800

PUBLIC WORKS – WASTEWATER TREATMENT PLANT

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (25%)	1 (25%)	\$34,025
Assistant to the Director of Public Works	1/ (25%)	1/ (25%)	16,040
			\$50,065
 <u>Operators</u>			
W.W.T.P. Superintendent	1	1	\$99,025
W.W.T.P. Operator II	1 (80%)	1 (80%)	56,060
W.W.T.P. Operator I	2 (80%)	2 (80%)	104,125
Public Works Maintenance Technician	1 (10%)	1 (10%)	5,370
W.W.T.P. Equipment Technician	1 (80%)	1 (80%)	51,565
Overtime			47,500
			\$363,645

Account Detail

<p>706 Materials & Supplies</p> <p>Deodorizing Materials \$11,000</p> <p>Tools and Equipment 4,000</p> <p>Electric, Plumbing, & Paint 2,500</p> <p>Lab Supplies 5,500</p> <p>Janitorial Supplies 2,000</p> <p>Other 1,500</p> <p>Lab Probe 1,000</p> <p style="text-align: right; border-top: 1px solid black;">\$27,500</p>	<p>720 Insurance</p> <p>Medical \$69,125</p> <p>Dental 5,910</p> <p>Life 465</p> <p style="text-align: right; border-top: 1px solid black;">\$75,500</p>
<p>707 Chemicals</p> <p>Sodium Hypochlorite for sand filter \$2,400</p> <p>Sodium Bisulfate 4,000</p> <p>Sodium Hypochlorite for Chlorination 14,500</p> <p>Hydro Clean 1,400</p> <p style="text-align: right; border-top: 1px solid black;">\$22,300</p>	<p>721 IRMA</p> <p>Annual Contribution \$45,030</p> <p>Deductible Losses 2,000</p> <p style="text-align: right; border-top: 1px solid black;">\$47,030</p>
<p>712 Maintenance of Building and Grounds</p> <p>Snow Removal \$1,300</p> <p>Landscape Contract 10,000</p> <p>Building Maintenance 5,000</p> <p style="text-align: right; border-top: 1px solid black;">\$16,300</p>	<p>728 Technical Services</p> <p>NPDES Fees \$17,500</p> <p>Consultant 10,000</p> <p>Miscellaneous 2,000</p> <p style="text-align: right; border-top: 1px solid black;">\$29,500</p>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

WASTE WATER TREATMENT PLANT 20-03

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S 701	SALARIES - ADMINISTRATIVE	29,475	44,872	48,170	48,375	50,065
S 704	SALARIES - OPERATORS	325,027	356,315	349,900	351,450	363,645
O 706	MATERIALS AND SUPPLIES	26,698	26,942	27,500	27,400	27,500
O 707	CHEMICALS	14,605	18,461	18,935	19,800	22,300
O 708	ELECTRICITY	198,206	279,444	264,600	275,000	275,000
O 709	NORTH SHORE GAS	46,118	55,913	42,000	49,980	51,000
O 710	TELEPHONE	4,844	5,824	5,100	5,100	5,100
O 712	MAINTENANCE BUILDING & GROUNDS	13,542	17,825	18,300	16,600	16,300
O 714	MAINTENANCE MOTOR EQUIPMENT	11,735	15,335	11,850	11,850	10,820
O 715	MAINTENANCE OTHER EQUIPMENT	48,494	48,411	43,750	50,000	43,750
O 718	SLUDGE REMOVAL	46,726	162,927	131,100	131,200	139,260
O 719	REFUSE DISPOSAL	0	0	0	0	0
B 720	INSURANCE	60,107	64,845	71,015	71,475	75,500
O 721	INTERGOVERNMENTAL RISK MGMT AGENCY	31,667	31,822	42,020	36,170	47,030
O 723	OFFICE SUPPLIES	0	131	0	0	0
O 726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	592	640	1,600	1,200	1,200
O 728	TECHNICAL SERVICES	22,991	23,497	29,500	26,500	29,500
O 740	SICK LEAVE BUYBACK	11,533	0	0	0	0
O 752	UNIFORMS	2,457	2,377	2,500	1,900	2,500
T 789	TRANSFER TECHNOLOGY EQUIPMENT REPLACEMENT FUND	15,000	20,000	20,000	20,000	20,000
C 790	CAPITAL OUTLAYS	0	6,831	6,000	5,865	0
O 791	VEHICLE REPLACEMENT FEES	12,170	11,350	10,035	10,035	10,035
B 793	ILLINOIS MUNICIPAL RETIREMENT FUND	35,976	36,436	39,010	39,010	41,310
B 794	FICA/MEDICARE	26,789	28,015	30,385	31,000	31,465
O 799	MISCELLANEOUS	289	446	500	100	200
TOTAL WWTP EXPENDITURES		985,041	1,258,659	1,213,770	1,230,010	1,263,480
SALARIES		354,502	401,187	398,070	399,825	413,710
BENEFITS		122,872	129,296	140,410	141,485	148,275
OPERATING		492,667	701,345	649,290	662,835	681,495
TRANSFER		15,000	20,000	20,000	20,000	20,000
CAPITAL		0	6,831	6,000	5,865	0
TOTAL		985,041	1,258,659	1,213,770	1,230,010	1,263,480

WATER/SEWER DEBT SERVICE

The Water and Sewer Debt Service Division is responsible for the proper reporting and accounting of funds to pay debt service on the Village's enterprise fund debt. This debt includes alternate revenue bonds issued in 2001, 2006 and an IEPA loan in 1993.

Account Detail

795 Principal Payments

Series 2001 Alternate Bonds (May 1)	\$305,000
Series 1993 IEPA Loan (Sept 1 Mar 1)	\$168,275
Series 2006 Alternate Bonds (May 1)	<u>80,000</u>
	\$553,275

796 Interest Payments

2001 Alternate Bonds (May 1 and Nov 1)	\$62,285
1993 IEPA Loan (Sept 1 and Mar 1)	28,620
2006 Alternate Bonds (May and November)	<u>\$118,710</u>
	\$209,615

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

WATER & SEWER DEBT SERVICE 20-04

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 728 BOND ISSUE COSTS	49,464	8,158	-	-	-
O 795 PRINCIPAL PAYMENTS	768,830	448,500	548,815	548,315	553,275
O 796 INTEREST PAYMENTS	221,993	246,212	229,130	229,125	209,615
O 797 PAYING AGENT FEES	825	825	900	1,200	1,200
O 799 MISCELLANEOUS	0	0			
TOTAL UTILITY DEBT SERVICE EXPENDITURES	<u>991,648</u>	<u>695,537</u>	<u>778,845</u>	<u>778,640</u>	<u>764,090</u>
SALARIES	0	0	0	0	0
OPERATING	991,648	695,537	778,845	778,640	764,090
TRANSFER	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	<u>991,648</u>	<u>695,537</u>	<u>778,845</u>	<u>778,640</u>	<u>764,090</u>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
WATER & SEWER CAPITAL IMPROVEMENTS 20-05

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 750 WWTP IMPROVEMENTS	32,141	190,683	572,900	205,900	920,100
C 761 WATERMAIN IMPROVEMENTS	289,634	48,977	350,000	0	410,000
C 762 WELL #12 INSPECTION	0	0			
C 763 ROCKLAND/AMES WATERMAIN	0	0	30,000	0	40,000
C 772 US 45 WATERMAIN REPLACEMENT	0	0			
C 773 DEMO PARK AVE/INDUSTRIAL CNTR RES/PUMP STATION	0	0			
C 774 REPLMT WM: S MILWAUKEE @ CONDELL	0	0			
C 775 BURR RIDGE COURT RELIEF SEWER	0	0	325,000	0	305,000
C 776 SANITARY SEWER REPAIRS	30,064	69,048	185,000	52,595	215,300
C 777 LIFT STATION IMPROVEMENTS	0	3,831		0	135,000
C 778 WELL CAPACITY STUDY	0	0	45,000	60,000	0
C 779 WATER/SEWER RIVER CROSSING-SOUTH ROCKLAND	7,090	61,603	1,228,000	380,435	1,223,000
C 780 HARDING SANITARY SEWER/DYMOND, IL 176 WM	0	0			
C 781 BUTTERFIELD CORRIDOR WM/SEWER REPLACEMENT	133,809	0	45,300	45,300	0
C 782 US 45, PARADISE, THOMAS WM	0	0			
C 783 CENTRUM/ CANTERBURY PUMP STA. IMPROVEMENTS	0	0			
C 785 SCADA UPGRADES	0	0			
C 786 SANITARY SEWER SLIPLINING	0	250	0		
C 788 REPLACEMENT METERS	10,151	18,092	79,270	47,500	47,500
C 789 THORNBURY/OLD HICKORY WM EXTENSION	0	0			
C 792 WALNUT ST WATERMAIN	0	0			
C 793 HYDRANTS, VALVES, MISCELLANEOUS	20,150	16,750	37,000	37,000	19,000
C 794 LCHS SANITARY SEWER	0	0			
C 795 FOURTH AVE WATERMAIN	0	1,755			
C 796 WATER STORAGE TANK REHAB	457,191	95,088	50,000	0	0
C 799 MISCELLANEOUS-CONTINGENCY	21,734	53,598	75,000	20,000	50,000
TOTAL CAPITAL EXPENDITURES	1,001,964	559,675	3,022,470	848,730	3,364,900
SALARIES	0	0	0	0	0
OPERATING	0	0	0	0	0
TRANSFER	0	0	0	0	0
CAPITAL	1,001,964	559,675	3,022,470	848,730	3,364,900
TOTAL	1,001,964	559,675	3,022,470	848,730	3,364,900

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

	2006-07	2007-08	2008-09	2008-09	2009-10
WATER/SEWER FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL WATER & SEWER REVENUES	6,854,161	6,626,908	6,650,355	6,405,180	6,496,980
TOTAL WATER OPERATING EXPENDITURES	3,477,157	3,750,391	4,002,140	3,365,255	3,854,775
TOTAL SEWER OPERATING EXPENDITURES	740,478	761,650	848,605	865,480	952,065
TOTAL WASTEWATER TREATMENT PLANT EXP.	985,041	1,258,659	1,213,770	1,230,010	1,263,480
TOTAL DEBT SERVICE EXPENDITURES	991,648	695,537	778,845	778,640	764,090
TOTAL OPERATING EXPENDITURES	6,194,324	6,466,237	6,843,360	6,239,385	6,834,410
OPERATING INCOME/LOSS	659,837	160,671	(193,005)	165,795	(337,430)
TOTAL CAPITAL IMPROVEMENTS	1,001,964	559,675	3,022,470	848,730	3,364,900
EXCESS INCOME OVER EXPENSE	(342,127)	(399,004)	(3,215,475)	(682,935)	(3,702,330)
BEGINNING CASH BALANCE MAY 1	7,672,037	7,329,910	6,930,906	6,930,906	6,247,971
ENDING CASH BALANCE APRIL 30	7,329,910	6,930,906	3,715,431	6,247,971	2,545,641

NORTHWEST WATER SEWER

The purpose of this fund is to keep an accounting of revenues and expenditures associated with development and the provision of water and sewer service in what is termed the "Northwest" area of the Village. Special water and sewer connection revenues collected from properties in the Northwest area (see Ordinance 91-0-56) may only be spent for water and sewer system improvements to benefit those properties. Charges for these connections are reviewed and adjusted from time to time. Collection of these revenues is authorized in the Illinois Municipal Code including Chapter 24, Section 11-150-1.

Account Detail

790 Sanitary Sewer Improvements

Winchester, Loyola Drive to Cambridge Lift Station	\$423,000
Rte. 45 Lift Station Engineering	<u>17,600</u>
	\$440,600

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

NORTHWEST WATER & SEWER 25-00

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
662 SEWER CONNECTION FEES	316,569	0	0	0	0
663 WATER CONNECTION FEES	14,811	0	0	0	0
690 INTEREST	0	0	0	0	0
TOTAL NORTHWEST WATER & SEWER REVENUES	331,380	0	0	0	0

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 790 SANITARY SEWER IMPROVEMENTS	250,321	0	445,360	32,360	440,600
C 796 WATERMAIN IMPROVEMENTS	0	0	0	0	0
T 795 TRANSFER DEBT SERVICE	90,000	90,000	90,000	90,000	90,000
C 799 MISCELLANEOUS		0	0		
TOTAL NORTHWEST WATER & SEWER EXPENDITURES	340,321	90,000	535,360	122,360	530,600

SALARIES	0	0	0	0	0
OPERATING	0	0	0	0	0
TRANSFER	90,000	90,000	90,000	90,000	90,000
CAPITAL	250,321	0	445,360	32,360	440,600
TOTAL	340,321	90,000	535,360	122,360	530,600

	2006-07	2007-08	2008-09	2008-09	2009-10
NORTHWEST WATER & SEWER SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	331,380	0	0	0	0
TOTAL EXPENDITURES	340,321	90,000	535,360	122,360	530,600
NET INCOME / (LOSS)	(8,941)	(90,000)	(535,360)	(122,360)	(530,600)
BEGINNING BALANCE MAY 1	(384,719)	(393,660)	(483,660)	(483,660)	(606,020)
ENDING BALANCE APRIL 30	(393,660)	(483,660)	(1,019,020)	(606,020)	(1,136,620)

LIBERTYVILLE SPORTS COMPLEX

This fund was established in 2001 to account for the revenue and expenditures associated with the Libertyville Sports Complex. The Complex was built on 48 acres of land purchased in 2000 and consists of: a 160,000 square foot indoor recreation facility; an 80 station golf learning center and clubhouse. The Complex opened on June 8, 2002.

2008-09 Goals

1. To increase the profitability, knowledge and awareness of the Libertyville Sports and Fitness Complex throughout Libertyville and Lake County over the previous fiscal year. This goal will not be attained this year mainly due to the downturn in the economy. Program registrations have dropped off, tournaments have cancelled and 1 soccer club with 40 teams did not return this year.
2. Health Club Membership. Retention to maintain an 85% retention rate on all health club memberships from May 1, 2008. Staff has been able to maintain 85% retention rate on our health club memberships this past year.
3. Concession Sales. Increase the gross concession sales over the previous fiscal year by 5%. This goal will not be met due to the economic downturn and the cancellation of three basketball tournaments this year.
4. Facility Bookings. Maintain and increase the current level of sales from facility bookings over the previous fiscal year. The complex will be close to accomplishing this goal this year.
5. Sports Programs. Maintain and increase the level of participation in all sports related programs for both youth and adult. We have not been able to maintain the same level of participation in our programs this year. We are down 8 adult softball teams, and 40 youth soccer teams due to Trevian Soccer Club renting a private facility. Staff will continue to try to increase participation in these programs.

2009-10 Goals

1. To increase the profitability, knowledge and awareness of the Libertyville Sports and Fitness Complex throughout Libertyville and Lake County over the previous fiscal year. Through fiscal management, facility cleanliness, treating our customers with courtesy and respect, training our staff effectively to respond to the needs of our customers, and hire employees who are professional, enthusiastic about their jobs. Increasing marketing efforts and use forms of media that have the ability to be tracked and evaluated after each marketing campaign, through coupons, web site hits, and attendance at said promotions.
2. Health Club Membership Retention. To maintain an 85% retention rate on all health club memberships from May 1, 2009.
3. Concession Sales. Increase the gross concession sales over the previous fiscal year by 5%.
4. Facility Bookings. Maintain and increase the current level of sales from facility bookings over the previous fiscal year.
5. Sports Programs. Maintain and increase the level of participation in all sports related programs for both youth and adult.
6. Libertyville Sports Complex (LSC) Maintenance. Improve maintenance at LSC using full-time staff; begin repainting areas of the Indoor Complex.
7. Operations Study. Begin implementing those recommendations contained in the recent Operations Study which are cost effective.

Performance Data

	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Estimated</u> <u>2008-09</u>	<u>Projected</u> <u>2009-10</u>
Golf Balls Hit	3,000,000	3,007,692	3,076,000	2,800,000
Adult Soft Ball Teams	123	123	115	110
Adult Soccer Teams	137	125	120	120
Youth Soccer Teams	210	205	170	180
Health Club Memberships	550	750	850	900
Birthday Parties Booked	280	370	370	370
Sports Complex Visitors	1,150,000	1,200,000	1,225,000	1,200,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
LIBERTYVILLE SPORTS COMPLEX - REVENUES 60-00

BUDGETED REVENUES	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 APPROVED
<u>INDOOR SPORTS CENTER</u>					
606 ADULT PROGRAMS (Formerly Program Fees)	139,099	123,795	146,075	119,500	120,000
607 BASKETBALL PROGRAMS (Formerly Program Fees)	102,759	114,527	124,260	97,000	100,000
608 SOCCER PROGRAMS (Formerly Program Fees)	447,719	446,170	466,000	366,200	390,000
610 YOUTH PROGRAMS (Formerly Program Fees)	165,796	140,346	172,000	124,000	128,000
611 CONTRACTUAL PROGRAMS	17,113	12,254	12,000	12,000	12,000
612 FACILITY RENTALS	103,890	93,686	95,000	67,000	70,000
613 VIDEO GAMES	1,350	433	1,000	0	0
614 PARTIES	75,207	64,891	70,000	56,000	60,000
615 VENDING	2,198	7,748	5,000	5,000	5,000
616 CLIMBING WALL	80,558	72,414	70,000	60,000	60,000
617 SPORTS GROUPS	527,657	584,401	565,000	560,000	570,000
618 DROP-IN PROGRAM FEES	80,329	90,231	87,000	92,500	95,000
619 FITNESS CLASSES	22,057	29,287	23,000	23,000	23,000
620 FITNESS MEMBERSHIPS	386,279	429,767	350,000	320,000	350,000
621 LEASE REVENUES	44,236	14,530	50,000	14,185	32,000
622 SPONSORSHIP INCOME	24,850	15,250	25,000	14,000	14,000
623 PERSONAL TRAINERS	46,275	37,160	44,000	34,000	40,000
636 SPORTS TUTORS	11,535	4,204	1,000	1,920	1,000
639 CONCESSIONS	99,353	218,371	235,000	175,000	190,000
645 GOOSE DROP	7,194	0	0	0	0
699 MISCELLANEOUS	2,881	2,775	0	0	0
Subtotal Indoor Sports Center	2,388,335	2,502,240	2,541,335	2,141,305	2,260,000
<u>GOLF LEARNING CENTER</u>					
630 RANGE BALLS	415,220	421,671	415,000	382,000	420,000
631 EQUIPMENT RENTAL	1,767	1,795	2,300	1,400	1,500
632 PRO SHOP MERCHANDISE	45,080	41,676	43,000	28,000	28,000
633 LESSONS	79,399	75,059	73,000	47,000	60,000
635 GOLF SCHOOL RENTAL	3,575	5,138	4,600	3,670	0
636 PRIVATE LESSON SHARED REVENUE	3,249	3,721	0	1,610	0
637 CLUB FITTING	1,022	1,000	750	1,000	1,000
638 LEASING OF SPACE	2,258	0	0	0	0
649 MISCELLANEOUS	254	36	0	570	0
Subtotal Golf Learning Center	551,824	550,096	538,650	465,250	510,500
<u>FAMILY ENTERTAINMENT CENTER</u>					
650 MINI GOLF	70,678	53,229	0	0	0
651 BATTING CAGES	52,391	35,582	0	0	0
652 BIRTHDAY PARTIES	225	450	0	0	0
653 VIDEO GAMES	374	0	0	0	0
654 VENDING	0	0	0	0	0
655 LEASING OF SPACE	2,025	2,064	0	0	0
656 GROUP RENTAL	9,215	0	0	0	0
669 MISCELLANEOUS	0	0	0	0	0
Subtotal Family Entertainment Center	134,908	91,325	0	0	0
<u>GENERAL REVENUES</u>					
690 INTEREST INCOME	0	0	0	0	0
LAWSUIT SETTLEMENT	0	70,000	60,000	60,000	0
698 BOND PROCEEDS	0	0	0	0	0
699 MISCELLANEOUS	0	0	0	0	0
Subtotal General Revenues	0	70,000	60,000	60,000	0
TOTAL SPORTS COMPLEX REVENUES	3,075,067	3,213,661	3,139,985	2,666,555	2,770,500

SPORTS COMPLEX – INDOOR FACILITY

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
<u>Administration</u>			
Director of Parks & Recreation	1 (20%)	1 (20%)	\$21,010
Recreation Supervisor	3.5	*3.5	132,345
Village Administrator	1 (10%)	1 (10%)	19,665
Finance Director	1 (10%)	1 (10%)	13,280
Accounting Assistant	2 (10%)	2 (10%)	11,505
Business Manager	1 (10%)	1 (10%)	7,275
			<hr/>
			\$205,080
*One Recreation Supervisor position currently is vacant and unfunded for 2009-10.			
<u>Maintenance</u>			
Grounds Maintenance Supervisor	1 (4%)	1 (4%)	\$2,840
Parks Facility Technicians	2 (70%)	2 (70%)	65,580
Parks Grounds Technicians	1(100%); 1(40%)	1(40%); 1(60%)	50,530
Parks Grounds Assistant	1 (100%)	1 (100%)	34,705
Summer Workers			3,000
			<hr/>
			\$156,655
<u>Fitness</u>			
Recreation Supervisor	1	1	\$65,080
Group Exercise Instructors/Supervisor			82,000
Babysitting			20,000
Fitness Desk and Floor Leaders			56,000
Personal Trainers			31,000
			<hr/>
			\$254,080
<u>Facility Rentals</u>			
Concessions			\$30,000
Birthday Parties			20,000
Front Desk Attendants			51,000
Climbing Wall			24,000
MOD			35,000
			<hr/>
			\$160,000
<u>Part-time Program Staff</u>			
Adult Programs			\$32,235
Youth Programs			41,230
			<hr/>
			\$73,465

Account Detail**706 Youth Sports - Supplies**

Gym Activities	\$3,000
Baseball	5,000
Basketball	11,050
Soccer	<u>2,400</u>
	\$21,450

707 Contracted Services

Adult Basketball Officials	\$18,240
Adult Volleyball Officials	7,200
Softball Officials	23,190
Soccer Officials	33,860
Football Officials	4,925
Youth Basketball Officials	15,000
Fencing	<u>2,000</u>
	\$104,415

712 Maintenance of Building

Custodial Services	\$43,000
Janitorial Supplies	13,500
Other	15,265
Light Bulb Changeover	6,000
HVAC	5,750
Floor Mats	2,400
Elevator Inspection	1,450
Uniforms	<u>2,200</u>
	\$89,565

714 Maintenance of Grounds

Snow Plowing/Salt	\$4,000
Fertilizer/Chemicals	2,000
Mulch	1,000
Miscellaneous	<u>2,200</u>
	\$9,200

720 Insurance	\$77,395
Medical	6,355
Dental	<u>650</u>
Life	\$84,400

721 IRMA

Annual Contribution	\$67,830
Deductible	<u>5,000</u>
	\$72,830

726 Travel/Training/Subscr

Seminars/Training	0
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734 Materials and Supplies - Fitness

Aerobics Equipment	\$2,700
Babysitting Supplies	650
Fitness Supplies	2,200
Maintenance of Equipment	1,000
Miscellaneous	450
Maintenance of Washer/Dryer	<u>3,000</u>
	\$10,000

751 Climbing Wall and Front Desk

Front Desk Supplies	\$1,500
CPR Supplies	200
Climbing Wall Supplies	1,400
Auto Belay Cables	<u>900</u>
	\$4,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
LIBERTYVILLE SPORTS COMPLEX - INDOOR SPORTS CENTER 60-00-01

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - ADMINISTRATIVE STAFF	162,195	165,540	241,335	241,335	205,080
S	702	SALARIES - MAINTENANCE	112,718	123,339	154,070	154,070	156,655
S	703	SALARIES - FITNESS	231,617	234,117	253,915	244,225	254,080
S	704	SALARIES - CONFERENCE/FRONT DESK/PARTIES	203,097	246,707	166,195	154,625	160,000
S	705	SALARIES - PROGRAMS	84,212	81,742	88,000	68,860	73,465
O	706	SUPPLIES YOUTH SPORTS	14,760	24,791	28,500	16,500	21,450
O	707	ATHLETIC CONTRACTED SERVICES	108,460	113,943	120,000	90,000	104,415
O	708	ELECTRICITY	179,707	207,387	190,000	190,000	210,000
O	709	NORTH SHORE GAS	23,537	28,156	21,000	21,000	25,000
O	710	TELEPHONE	4,470	4,946	4,400	4,400	4,400
O	712	MAINTENANCE BUILDING	171,500	169,398	66,000	83,365	89,565
O	713	INDEPENDENT CONTRACTORS	23,367	7,708	0	8,800	0
O	714	MAINTENANCE GROUNDS	8,354	33,634	8,725	10,765	9,200
O	715	SUPPLIES SOCCER	0	310	0	0	0
O	716	CONCESSIONS	118,226	121,489	95,000	70,500	70,500
O	717	MAINTENANCE-VEHICLE	0	0	7,110	7,110	11,470
B	720	INSURANCE	70,460	68,166	78,350	78,350	84,400
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	19,127	46,612	68,085	57,520	72,830
O	723	OFFICE SUPPLIES	1,984	1,636	2,000	2,000	2,000
O	724	PUBLICITY	70	62,435	11,800	7,370	0
O	725	SUPPLIES ADULT ATHLETIC PROGRAMS	3,006	125	0	0	0
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	611	1,762	3,800	0	0
O	728	CONSULTING	0	0	10,000	18,000	0
O	733	MATERIALS & SUPPLIES CONFERENCE/BIRTHDAYS	2,484	2,757	4,000	1,500	1,500
O	734	MATERIALS & SUPPLIES FITNESS	12,606	8,670	10,000	9,000	10,000
O	735	FIRST AID SUPPLIES	96	1,567	0	0	0
O	736	CREDIT CARD/BANK FEE	21,003	41,020	35,000	35,000	35,000
O	740	CLUB VOLLEYBALL	4,930	10,326	0	0	0
O	742	PHOTOPROCESSING	6,110	4,299	5,870	4,615	4,665
O	745	GOOSEDROP	4,081	0	0	0	0
O	747	UNEMPLOYMENT BENEFITS	0	0	0	0	0
O	750	REFUNDS	95	(312)	0	0	0
O	751	CLIMBING WALL/FRONT DESK	1,324	4,145	5,520	3,300	4,000
O	752	UNIFORMS	0	0	0	0	0
O	753	FITNESS EQUIPMENT LEASE	0	13,249	26,500	26,500	26,500
O	789	TECHNOLOGY EQUIPMENT & REPLACEMENT	12,000	12,000	12,000	12,000	12,000
C	790	CAPITAL OUTLAYS	0	87,910	0	26,000	0
B	793	IL MUNICIPAL RETIREMENT FUND	47,718	47,217	50,000	50,000	52,000
B	794	FICA/MEDICARE	59,379	63,539	71,300	71,300	64,095
O	795	NORTHWEST WATER/SEWER CONNECTION FEES	0	0	0	0	0
O	799	MISCELLANEOUS	2,057	1,375	500	500	500
TOTAL INDOOR SPORTS CENTER EXPENDITURES			<u>1,715,361</u>	<u>2,041,705</u>	<u>1,838,975</u>	<u>1,768,510</u>	<u>1,764,770</u>
SALARIES			793,839	851,445	903,515	863,115	849,280
BENEFITS			177,557	178,922	199,650	199,650	200,495
OPERATING			743,965	923,428	735,810	679,745	714,995
TRANSFER			0	0	0	0	0
CAPITAL			0	87,910	0	26,000	0
TOTAL			<u>1,715,361</u>	<u>2,041,705</u>	<u>1,838,975</u>	<u>1,768,510</u>	<u>1,764,770</u>

SPORTS COMPLEX – GOLF LEARNING CENTER

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
<u>Administration</u>			
Director of Parks & Recreation	1 (10%)	1 (10%)	10,505
Parks and Recreation Business Manager	1 (10%)	1 (10%)	7,275
Part-Time Office			0
			<hr/> \$17,780
 <u>Maintenance</u>			
Golf Maintenance Specialist	1 (3%)	1 (3%)	\$2,130
Park Grounds Assistant	0	0	0
Parks Grounds Technician	1 (40%)	1 (40%)	18,860
Parks Facility Technician	2 (30%)	2 (30%)	28,105
Grounds Maintenance Technician	1 (60%)	1 (60%)	33,365
Summer Workers			7,000
Over-Time			0
			<hr/> \$89,460

<u>Pro Shop</u>	
Part Time	\$61,085

<u>Lessons</u>	
Part-Time Golf Instructor	\$14,000

Account Detail

706 Materials and Supplies

Flags	\$100
Cable – Netting Repairs	200
Automatic Tee Machines	<u>2,000</u>
	\$2,300

720 Insurance

Medical	\$14,150
Dental	1,365
Life	<u>95</u>
	\$15,610

713 Maintenance Grounds

Fertilizers/Dressings	\$7,500
Mulch	1,000
Grass Seed	1,000
Miscellaneous	<u>500</u>
	\$10,000

733 Materials & Supplies – Pro Shop

Debit Cards	\$5,000
Range Balls	0
Mats	1,000
Other	<u>1,000</u>
	\$7,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

LIBERTYVILLE SPORTS COMPLEX - GOLF LEARNING CENTER 60-00-02

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - ADMINISTRATIVE STAFF	40,645	34,888	40,990	31,395	17,780
S	702	SALARIES - MAINTENANCE	72,779	84,491	98,535	98,535	89,460
S	703	SALARIES - PRO SHOP	52,527	54,727	60,000	60,125	61,085
S	704	SALARIES - LESSONS	0	0	0	2,100	14,000
O	706	MATERIALS AND SUPPLIES	2,642	3,363	3,050	2,900	2,300
O	708	ELECTRICITY	12,270	12,865	14,500	25,175	25,000
O	709	NORTH SHORE GAS	9,885	12,719	10,000	10,000	10,000
O	710	TELEPHONE	2,225	2,797	2,400	3,500	3,600
O	712	MAINTENANCE BUILDING	1,891	1,322	2,000	2,750	2,300
O	713	MAINTENANCE GROUNDS	14,835	7,628	11,750	10,700	10,000
O	714	MAINTENANCE MOTOR VEHICLES	27	14,275		0	0
O	715	MAINTENANCE OTHER EQUIPMENT	3,604	5,527	7,250	7,250	5,750
O	716	CONTRACTUAL-GOLF LESSONS	53,345	47,926	53,000	36,800	0
B	720	INSURANCE	12,418	13,052	14,390	14,935	15,610
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	6,152	19,811	27,035	24,435	29,070
O	722	POSTAGE	189	489	0	0	0
O	723	OFFICE SUPPLIES	642	0	550	300	300
O	724	PUBLICITY	0	0	0	0	0
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	609	386	335	0	0
O	732	MATERIALS & SUPPLIES-CONCESSIONS	74	0	0	0	0
O	733	MATERIALS & SUPPLIES-PRO SHOP	24,844	23,376	25,000	11,500	7,000
O	734	MATERIALS & SUPPLIES-LESSONS	310	0	0	0	0
O	735	PRO SHOP MERCHANDISE	47,621	30,486	30,000	17,000	10,000
O	742	PHOTOPROCESSING	493	486	555	150	150
O	747	UNEMPLOYMENT BENEFITS	0	0	0	0	0
O	752	UNIFORMS	293	500	500	300	150
O	789	TECHNOLOGY EQUIPMENT & REPLACEMENT	0	0	0	0	0
C	790	CAPITAL OUTLAYS	0	0	0	0	0
B	793	IL MUNICIPAL RETIREMENT FUND	13,115	12,735	14,000	14,000	13,330
B	794	FICA/MEDICARE	12,467	13,335	15,270	15,270	13,950
O	799	MISCELLANEOUS	65	41	100	2,400	0
TOTAL GOLF LEARNING CENTER EXPENDITURES			<u>385,967</u>	<u>397,225</u>	<u>431,210</u>	<u>391,520</u>	<u>330,835</u>
SALARIES			165,951	174,106	199,525	192,155	182,325
BENEFITS			38,000	39,122	43,660	44,205	42,890
OPERATING			182,016	183,997	188,025	155,160	105,620
TRANSFER			0	0	0	0	0
CAPITAL			0	0	0	0	0
TOTAL			<u>385,967</u>	<u>397,225</u>	<u>431,210</u>	<u>391,520</u>	<u>330,835</u>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

LIBERTYVILLE SPORTS COMPLEX - FAMILY ENTERTAINMENT CENTER 60-00-03

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES - ADMINISTRATIVE STAFF	604	0	0		
S	702	SALARIES - MAINTENANCE	26,050	29,671			
S	703	SALARIES - ATTENDANTS	16,907	14,583	0		
O	706	MATERIALS AND SUPPLIES	9	191	0		
O	708	ELECTRICITY	5,618	4,362	0	1,800	0
O	709	NORTH SHORE GAS	2,043	2,033	0	600	0
O	710	TELEPHONE	1,308	1,673	0	250	0
O	712	MAINTENANCE BUILDING	781	150	0		
O	713	MAINTENANCE GROUNDS	870	10,017	0		
B	720	INSURANCE	0	0	0		
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	3,281	10,566	0	13,030	0
O	723	OFFICE SUPPLIES	0	0	0		
O	728	TECHNICAL SERVICES	14,062	0	0		
O	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	0	30	0		
O	733	MATERIALS & SUPPLIES - MINI GOLF	0	0	0		
O	734	MATERIALS & SUPPLIES - BIRTHDAY PARTIES	0	0	0		
O	742	PHOTOPROCESSING	504	428	0		
O	743	MATERIALS & SUPPLIES - BATTING CAGES	192	0	0		
O	752	UNIFORMS	0	0	0		
C	790	CAPITAL OUTLAYS	0	7,778	0		
B	793	IL MUNICIPAL RETIREMENT FUND	2,537	2,654	0		
B	794	FICA/MEDICARE	3,264	3,258	0		
O	799	MISCELLANEOUS	425	7,037	0		
TOTAL FAMILY ENTERTAINMENT EXPENDITURES			<u>78,455</u>	<u>94,431</u>	<u>0</u>	<u>15,680</u>	<u>0</u>
SALARIES			43,561	44,254	0	0	0
BENEFITS			5,801	5,912	0	0	0
OPERATING			29,093	36,487	0	15,680	0
TRANSFER			0	0	0	0	0
CAPITAL			0	7,778	0	0	0
TOTAL			<u>78,455</u>	<u>94,431</u>	<u>0</u>	<u>15,680</u>	<u>0</u>

SPORTS COMPLEX – DEBT SERVICE

This division is responsible for the proper reporting and accounting of funds to pay debt service on the bonds to build the Libertyville Sports Complex. In 2000, \$5 million in general obligation alternate bonds were issued to buy the land and in 2001 \$20 million in general obligation alternate bonds were issued to construct the facility. Two years of capitalized interest was included in the bond issues. In 2004, \$2,435,000 in general obligation alternate bonds were issued to refund the taxable portion of the \$20 million dollar bond that was issued in 2001.

Account Detail

795 Principal Payments

Series 2000 G.O. Bonds (Dec 15)	\$235,000
Series 2001A G.O. Bonds (Dec 15)	970,000
Series 2004 G.O. Bonds (Dec 15)	<u>140,000</u>
	\$1,345,000

796 Interest Payments

Series 2000 G.O. Bonds (June 15 & Dec 15)	\$194,530
Series 2001A G.O. Bonds (June 15, & Dec 15)	742,705
Series 2004 G.O. Bond (June 15 & Dec 15)	<u>98,255</u>
	\$1,035,490

The above amounts do not reflect any changes due to the sale of the Family Entertainment Center or Golf Learning Center Properties and subsequent Bond Defeasance.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
LIBERTYVILLE SPORTS COMPLEX - DEBT SERVICE 60-00-04

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 728 TECHNICAL SERVICES (SALE OF FEC PROP)	-				
O 795 PRINCIPAL PAYMENTS	560,000	915,000	1,285,000	1,285,000	1,345,000
O 796 INTEREST PAYMENTS	1,150,971	1,134,696	1,093,055	1,093,055	1,035,490
O 797 PAYING AGENT FEES	3,050	3,000	3,300	3,300	3,300
O 799 MISCELLANEOUS	250	0	0	0	0
TOTAL DEBT SERVICE EXPENDITURES	<u>1,714,271</u>	<u>2,052,696</u>	<u>2,381,355</u>	<u>2,381,355</u>	<u>2,383,790</u>
SALARIES	0	0	0	0	0
OPERATING	1,714,271	2,052,696	2,381,355	2,381,355	2,383,790
TRANSFER	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	<u>1,714,271</u>	<u>2,052,696</u>	<u>2,381,355</u>	<u>2,381,355</u>	<u>2,383,790</u>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
LIBERTYVILLE SPORTS COMPLEX - SUMMARY BUDGET

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 APPROVED
<u>SALARIES</u>					
INDOOR SPORTS CENTER	793,839	851,445	903,515	863,115	849,280
GOLF LEARNING CENTER	165,951	174,106	199,525	192,155	182,325
FAMILY ENTERTAINMENT CENTER	43,561	44,254	0	0	0
DEBT SERVICE	0	0	0	0	0
TOTAL SALARIES	1,003,351	1,069,805	1,103,040	1,055,270	1,031,605
<u>BENEFITS</u>					
INDOOR SPORTS CENTER	177,557	178,922	199,650	199,650	200,495
GOLF LEARNING CENTER	38,000	39,122	43,660	44,205	42,890
FAMILY ENTERTAINMENT CENTER	5,801	5,912	0	0	0
DEBT SERVICE	0	0	0	0	0
TOTAL BENEFITS	221,358	223,956	243,310	243,855	243,385
<u>OPERATING</u>					
INDOOR SPORTS CENTER	743,965	923,428	735,810	679,745	714,995
GOLF LEARNING CENTER	182,016	183,997	188,025	155,160	105,620
FAMILY ENTERTAINMENT CENTER	29,093	36,487	0	15,680	0
DEBT SERVICE	1,714,271	2,052,696	2,381,355	2,381,355	2,383,790
TOTAL OPERATING	2,669,345	3,196,608	3,305,190	3,231,940	3,204,405
<u>TRANSFERS</u>					
INDOOR SPORTS CENTER	-	-	-	-	-
GOLF LEARNING CENTER	-	-	-	-	-
FAMILY ENTERTAINMENT CENTER	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-
TOTAL TRANSFER	-	-	-	-	-
<u>CAPITAL</u>					
INDOOR SPORTS CENTER	-	87,910	-	26,000	-
GOLF LEARNING CENTER	-	-	-	-	-
FAMILY ENTERTAINMENT CENTER	-	7,778	-	-	-
DEBT SERVICE	-	-	-	-	-
TOTAL CAPITAL	-	95,688	-	26,000	-
TOTAL LIBERTYVILLE SPORTS COMPLEX	3,894,054	4,586,057	4,651,540	4,557,065	4,479,395

LIBERTYVILLE SPORTS COMPLEX FUND SUMMARY	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 APPROVED
INDOOR SPORTS COMPLEX					
REVENUES	2,388,335	2,502,240	2,541,335	2,141,305	2,260,000
EXPENDITURES	1,715,361	2,041,705	1,838,975	1,768,510	1,764,770
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	672,974	460,535	702,360	372,795	495,230
DEBT SERVICE (65% OF DEBT)	1,114,114	1,334,252	1,547,881	1,547,881	1,549,464
NET INCOME/(LOSS) INDOOR SPORTS COMPLEX	(441,140)	(873,717)	(845,521)	(1,175,086)	(1,054,234)
GOLF LEARNING CENTER					
REVENUES	551,824	550,096	538,650	465,250	510,500
EXPENDITURES	385,967	397,225	431,210	391,520	330,835
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	165,857	152,871	107,440	73,730	179,665
DEBT SERVICE (35% OF DEBT)	599,907	718,444	833,474	833,474	834,327
NET INCOME/(LOSS) GOLF LEARNING CENTER	(434,050)	(565,573)	(726,034)	(759,744)	(654,662)
FAMILY ENTERTAINMENT CENTER					
REVENUES	134,908	91,325	-	-	-
EXPENDITURES	78,455	94,431	-	15,680	-
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	56,453	(3,106)	-	(15,680)	-
DEBT SERVICE ()	171,402	205,270	238,136	238,136	-
NET INCOME/(LOSS) FAMILY ENTERTAINMENT CENTER	(114,949)	(208,376)	(238,136)	(253,816)	-
GENERAL (BOND ISSUE)					
REVENUES	-	70,000	60,000	60,000	-
EXPENDITURES	250	-	-	-	-
INCOME/LOSS	(250)	70,000	60,000	60,000	-
TOTAL SPORTS COMPLEX REVENUES	3,075,067	3,213,661	3,139,985	2,666,555	2,770,500
TOTAL SPORTS COMPLEX EXPENDITURES	3,894,054	4,586,057	4,651,540	4,557,065	4,479,395
NET INCOME/(LOSS)	(818,987)	(1,372,396)	(1,511,555)	(1,890,510)	(1,708,895)
BEGINNING BALANCE MAY 1	(3,681,250)	(4,500,237)	(5,872,633)	(5,872,633)	(7,763,143)
ENDING BALANCE APRIL 30	(4,500,237)	(5,872,633)	(7,384,188)	(7,763,143)	(9,472,038)

TAX INCREMENT FINANCING (T.I.F.)

Tax Increment Financing (T.I.F.) is a financing technique that can be used to pay for costs associated with the renovation of conservation areas. Funding is done by designating incremental increases in real estate and sales tax revenues above a frozen level to pay for infrastructure and other public improvements needed in the area. This technique is statutorily authorized by the "Tax Increment Allocation Redevelopment Act" 65 ILCS 5/11-74,4-1.

The Village of Libertyville established a geographically identifiable T.I.F. District in 1986. The technique of T.I.F. is being implemented on the basis of a redevelopment plan and subsequent sub area plan. In addition, a multi-year TIF implementation work plan has been created and will guide the Village's efforts in the TIF District. The TIF has recently been extended for a 12 years period. The extension is expected to fund ground improvements to the parking lot on the west side of the downtown and a future parking structure on the east side along with ground improvements on the east.

Account Detail

728 Consulting Services
Engineering for Surface
Improvement

\$10,000

776 Parking Improvement
West Parking Structure

\$5,935,725

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

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED TIF REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	609 PROPERTY TAX	1,932,184	2,024,300	2,050,000	2,060,700	2,100,000
C	611 SALES TAX-VILLAGE	124,010	0	0	0	0
C	622 SALES TAX-STATE	25,318	5,414	0	0	0
C	690 INTEREST	161,737	223,097	150,000	80,000	5,000
C	695 SALE OF LAND	1,666,409	0	0	0	0
	TRANSFER FROM IMPACT FEE	0	0	0	0	256,000
C	699 MISCELLANEOUS	0	0	0	0	0
TOTAL TIF REVENUES		3,909,658	2,252,811	2,200,000	2,140,700	2,361,000

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	713 MAINTENANCE STREETScape	15,492	42,149	25,000	22,000	0
C	721 INTERGOVERNMENTAL RISK MGMT AGENCY	19,056	59,437	81,100	73,100	0
C	728 CONSULTING SERVICES	27,202	11,259	10,000	0	10,000
C	770 STORM SEWER IMPROVEMENTS	0	37,086	721,500	479,990	0
C	774 LANDSCAPE/STREETScape PROJECTS	0	52,075	25,000	17,000	0
C	775 WATERMAIN REPLACEMENT/CONSTRUCTION	0	0	40,000	46,625	0
C	776 PARKING IMPROVEMENTS	0	479,578	8,472,500	3,646,800	5,935,725
C	777 SIDEWALK REPLACEMENT	0	4,447	5,000	5,000	0
T	791 TRANSFER SALES TAX BOND FUND (Schertz Bldg)	218,525	218,765	222,580	222,580	0
C	794 LOW INTEREST LOAN POOL (MALPP)	0	0	0	0	0
C	795 ACQUISITION OF LAND	872,893	3,514	0	0	0
C	799 MISCELLANEOUS	4,798	6,313	4,500	4,500	4,500
TOTAL TIF EXPENDITURES		1,157,966	914,623	9,607,180	4,517,595	5,950,225
	SALARIES	0	0	0	0	0
	OPERATING	0	0	0	0	0
	TRANSFER	218,525	218,765	222,580	222,580	0
	CAPITAL	939,441	695,858	9,384,600	4,295,015	5,950,225
	TOTAL	1,157,966	914,623	9,607,180	4,517,595	5,950,225

		2006-07	2007-08	2008-09	2008-09	2009-10
TAX INCREMENT FINANCING DISTRICT SUMMARY		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		3,909,658	2,252,811	2,200,000	2,140,700	2,361,000
TOTAL EXPENDITURES		1,157,966	914,623	9,607,180	4,517,595	5,950,225
NET INCOME / (LOSS)		2,751,692	1,338,188	(7,407,180)	(2,376,895)	(3,589,225)
BEGINNING BALANCE MAY 1		1,898,885	4,650,577	5,988,765	5,988,765	3,611,870
ENDING BALANCE APRIL 30		4,650,577	5,988,765	(1,418,415)	3,611,870	22,645

IMPACT FEE FUND

The Impact Fee Fund was established in the 2007-08 fiscal year. This fund will account for any parking impact fees paid for developments in the downtown area. When parking improvements are constructed, these funds will be transferred to a capital project fund to offset construction costs.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

IMPACT FEE FUND 12-00

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 PARKING IMPACT FEE	0	255,000	0	0	0
602 SIDEWALK IMPACT FEE	0	0	0	0	0
690 INTEREST	0	819	300	500	0
699 MISCELLANEOUS	0	0	0	0	0
TOTAL IMPACT FEE REVENUES	0	255,819	300	500	0

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
784 TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0
789 TRANSFER TO TIF	0	0	0	0	256,000
799 MISCELLANEOUS	0	0	0	0	0
TOTAL IMPACT FEE EXPENDITURES	0	0	0	0	256,000

SALARIES	0	0	0	0	0
OPERATING	0	0	0	0	0
TRANSFERS	0	0	0	0	256,000
CAPITAL	0	0	0	0	0
TOTAL	0	0	0	0	256,000

	2006-07	2007-08	2008-09	2008-09	2009-10
IMPACT FEE FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	0	255,819	300	500	0
TOTAL EXPENDITURES	0	0	0	0	256,000
NET INCOME / (LOSS)	0	255,819	300	500	(256,000)
BEGINNING BALANCE MAY 1	0	0	255,819	255,819	256,319
ENDING BALANCE APRIL 30	0	255,819	256,119	256,319	319

CAPITAL IMPROVEMENTS

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

Account Detail

773 Annual Road Improvement Program

Dymond Road, Crane to Rte. 176	
Design	\$40,000
Dymond Road Streetlight Design	5,000
Crane Blvd., Butterfield to	
West End	68,000
Stevenson Drive, East of Lothair	54,000
Stonegate, Interlaken Meadows,	
Interlaken Ridge Patching	<u>158,000</u>
	\$325,000

784 Sidewalks & Bike Paths

Drake/Rockland to Dymond	
Path	\$5,000
Various Sidewalk	
Replacement	<u>35,000</u>
	\$40,000

799 Miscellaneous

Online Vehicle Sticker Program	\$3,900
Sticker Decals	3,000
Vehicle Forms Printing	10,000
Postage for Stickers	<u>6,500</u>
	\$23,400

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 CAPITAL IMPROVEMENT FUND 40-00

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
626 VEHICLE LICENSES	400,404	409,777	400,000	409,000	400,000
671 TELECOM INFRASTRUCTURE MAINT FEE	256,754	267,222	252,000	275,000	275,000
684 FEDERAL REIMBURSEMENT	0	115,293	5,300	5,300	0
686 SALE OF FIXED ASSETS	0	0	0	0	0
690 INTEREST	2,342	8,835	5,000	3,500	1,500
691 TRANSFER GENERAL FUND	250,000	0	0	0	0
699 MISCELLANEOUS	808	134,884	5,000	100	100
TOTAL CAPITAL IMPROVEMENT REVENUES	910,308	936,011	667,300	692,900	676,600

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 773 ANNUAL ROAD IMPROVEMENT PROGRAM	9,409	138,320	0	0	325,000
C 774 STORM SEWER IMPROVEMENTS	0	228,847	123,000	62,700	0
C 775 STREETLIGHT REPLACEMENT	29,369	-2,202	0	0	0
C 777 BUTTERFIELD SIDEWALKS, LIGHTING, SIGNALS	117,128	0	10,500	510	10,500
C 781 ENGINEERING FAU PROJECTS	47,458	66,493	120,000	5,000	88,000
C 782 LAKE STREET BRIDGE REPLACEMENT	5,032	39,880	650,000	742,000	15,000
C 784 SIDEWALKS AND BIKE PATHS	74,650	76,958	35,000	1,500	40,000
C 785 ENTRYWAY SIGNAGE	0	31,570	20,000	0	10,000
C 789 PETERSON ROAD CORRIDOR	0	4,849	20,000	9,950	10,000
C 799 MISCELLANEOUS	19,805	34,103	49,500	19,500	23,400
TOTAL CAPITAL IMPROVEMENT EXPENDITURES	302,851	618,818	1,028,000	841,160	521,900

SALARIES	0	0	0	0	0
OPERATING	0	0	0	0	0
TRANSFER	0	0	0	0	0
CAPITAL	302,851	618,818	1,028,000	841,160	521,900
TOTAL	302,851	618,818	1,028,000	841,160	521,900

	2006-07	2007-08	2008-09	2008-09	2009-10
CAPITAL IMPROVEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	910,308	936,011	667,300	692,900	676,600
TOTAL EXPENDITURES	302,851	618,818	1,028,000	841,160	521,900
NET INCOME / (LOSS)	607,457	317,193	(360,700)	(148,260)	154,700
BEGINNING BALANCE MAY 1	95,787	703,244	1,020,437	1,020,437	872,177
ENDING BALANCE APRIL 30	703,244	1,020,437	659,737	872,177	1,026,877

PARK IMPROVEMENT FUND

This fund was established in 1995 to account for and accumulate funds expressly for improvements to the public parks system. Sources of funding for this Fund are park impact fees, grants and transfers from the General Fund operating budget.

Account Detail

782 Park Improvement

Adler Pool Drain Replacement	\$8,000
Adler Swim Platforms	13,500
Adler Ice Rink Liner	19,000
Bolander Ice Rink Liner (Hockey)	3,000
Band Shell Roof Removal Over Concrete Area	6,500
Band Shell Roof Replacement Over Flat Area	2,500
Paul Neal Park Roof Replacement	2,800
Butler Lake Weed Spraying	10,000
Cook Park Tree Removal/Replacement	10,000
Tree Replacement Various Areas	8,000
Parks Maintenance Roof Repair	6,500
Tables/Chairs for Pavilion Rentals	10,000
Butler Lake Rotary Bathroom Renovation	6,500
Lightning Warning System	5,000
Rose Garden Spraying, Roses	3,700
Recycling Containers for Park	2,000
Design for Rotary Park	10,000
Adler School Playground	<u>5,000</u>
	\$132,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

PARK IMPROVEMENT FUND 45-00

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
654 PARK IMPACT FEES	452,396	261,916	359,000	210,700	187,600
655 TREE RESTORATION	0	36,000	0	11,250	0
685 GRANT REIMBURSEMENT	0	0	0	0	0
686 BUY A BRICK	0	0	0	0	0
690 INTEREST	7,765	15,723	7,000	4,500	1,500
691 TRANSFER GENERAL FUND	0	0	0	0	0
698 WETLAND MITIGATION	0	0	0	0	0
699 NON-RESIDENT SPORTS FEES	9,875	7,900	10,200	5,000	6,000
TOTAL PARK IMPROVEMENT FUND REVENUES	470,036	321,539	376,200	231,450	195,100

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 782 PARK IMPROVEMENT COSTS	30,960	198,075	210,800	251,300	132,000
T 791 TRANSFER SALES TAX BOND FUND (Rec Offices)	79,585	77,535	80,465	80,465	78,115
C 799 MISCELLANEOUS	2,572	2,692	5,000	45,110	0
TOTAL PARK IMPROVEMENT FUND EXPENDITURES	113,117	278,302	296,265	376,875	210,115
SALARIES	0	0	0	0	0
OPERATING	0	0	0	0	0
TRANSFER	79,585	77,535	80,465	80,465	78,115
CAPITAL	33,532	200,767	215,800	296,410	132,000
TOTAL	113,117	278,302	296,265	376,875	210,115

	2006-07	2007-08	2008-09	2008-09	2009-10
PARK IMPROVEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	470,036	321,539	376,200	231,450	195,100
TOTAL EXPENDITURES	113,117	278,302	296,265	376,875	210,115
NET INCOME / (LOSS)	356,919	43,237	79,935	(145,425)	(15,015)
BEGINNING BALANCE MAY 1	198,843	555,762	598,999	598,999	453,574
ENDING BALANCE APRIL 30	555,762	598,999	678,934	453,574	438,559

PUBLIC BUILDINGS IMPROVEMENT FUND

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

Account Detail

790 Village Hall		792 Public Works	
Tower Clock Repairs	\$500	HVAC Replacement (30% of Cost)	\$2,400
791 Civic Center		794 Fire Station	
HVAC System Design	\$10,000	Carpet Replacement	\$22,500
Replace HVAC System Control	17,000	795 Schertz Building	
Replace Compressor	<u>8,000</u>	HVAC Replacements	\$25,000
	\$35,000		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

PUBLIC BUILDING IMPROVEMENT FUND 46-00

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	680 COMMUNITY DEVELOPMENT BLOCK GRANT	0	0	0	0	0
C	690 INTEREST	2,424	2,215	1,800	350	0
C	691 TRANSFER GENERAL FUND (Public Buildings)	280,000	55,000	55,000	55,000	55,000
C	699 MISCELLANEOUS	1,205	0	0	0	0
TOTAL PUBLIC BLG IMPROVEMENT FUND REVENUES		283,629	57,215	56,800	55,350	55,000

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	790 VILLAGE HALL	5,384	31,637	23,500	7,200	500
C	791 CIVIC CENTER	0	0	12,000	850	35,000
C	792 PUBLIC WORKS BUILDING	53,767	0	0	0	2,400
C	794 FIRE STATIONS	3,650	39,896	50,500	26,500	22,500
C	795 SCHERTZ MUNICIPAL BUILDING	26,052	208,186	136,000	128,000	25,000
C	796 PARK/RECREATION BUILDINGS	0	0	0	0	0
C	799 MISCELLANEOUS (Contingency)	6	0	5,000	0	0
TOTAL PUB BLDG IMPROVEMENT FUND EXPENDITURES		88,859	279,719	227,000	162,550	85,400

SALARIES	0	0	0	0	0
OPERATING	0	0	0	0	0
TRANSFER	0	0	0	0	0
CAPITAL	88,859	279,719	227,000	162,550	85,400
TOTAL	88,859	279,719	227,000	162,550	85,400

		2006-07	2007-08	2008-09	2008-09	2009-10
PUBLIC BUILDING IMPROVEMENT FUND		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		283,629	57,215	56,800	55,350	55,000
TOTAL EXPENDITURES		88,859	279,719	227,000	162,550	85,400
NET INCOME / (LOSS)		194,770	(222,504)	(170,200)	(107,200)	(30,400)
BEGINNING BALANCE MAY 1		189,767	384,537	162,033	162,033	54,833
ENDING BALANCE APRIL 30		384,537	162,033	(8,167)	54,833	24,433

FLEET SERVICES & REPLACEMENT FUND

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

	<u>Performance Data</u>				
	<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Estimated</u> <u>2008-09</u>	<u>Projected</u> <u>2009-10</u>
Vehicle Replacements	5	9	9	11	1
Unleaded Fuel (gal.)	69,500	63,569	59,635	56,017	56,000
Diesel Fuel (gal.)	28,000	27,953	40,810	41,506	40,000
<i>No. of Vehicles per Department</i>					
Public Works	77	76	76	76	76
Police	27	27	27	27	27
Fire	25	25	24	24	24
Parks & Recreation	29	28	28	28	28
Administration	2	1	1	1	1
Community Development	7	7	7	7	6
TERF	0	1	1	1	1
Total	167	165	165	164	164
Vehicle Procedures Performed on Village Vehicles	3,386	3,371	3,347	3,350	3,325
<i>Preventive Maintenance by Department (hours)</i>					
Public Works	241.72	326.10	295.65	235	235
Police	275	295	202.30	215	225
Fire	104	125.15	100.85	110	115
Parks & Recreation	46.5	69.05	50.75	60	62
Administration	9.25	6.55	4.25	4.0	4.0
Community Development	22.5	33.70	25.10	24	24
TERF	0	1.3	2.30	2.0	3.0
Total	698.07	856.85	645.20	650	668
No. of Vehicles/Equipment per Staff	55.6	55	55	54.6	54.6

FLEET SERVICES AND REPLACEMENT FUND

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
Fleet Services Supervisor	1	1	\$94,250
Clerical	1 (10%)	1 (10%)	5,550
Equipment Mechanic	3	3	205,515
Overtime			9,800
			\$215,315

Account Detail

720 Insurance

Medical	64,925
Dental	5,465
Life	<u>370</u>
	\$70,760

728 Contractual Repair Services

Towing, Repairs	\$10,000
Sandblaster and Repainting of 1 Dump Body	<u>3,000</u>
	\$13,000

782 Vehicle Purchases

<u>Police</u>	
6 Patrol Squads (Defer)	\$0

<u>Public Works</u>	
Lease Dump Truck w/Wing Plow (\$140,000)	\$0

<u>Parks</u>	
Toro Rotary Mower	\$35,000
18' Trailer	<u>8,000</u>
	\$43,000

Total Purchases \$43,000

795 Lease Payments

<u>Fire</u>	
Squad (Year 5 of 5)	\$104,425
Aerial Truck (2 of 5)	184,590
Ambulance (Pymts 4-7 of 12)	<u>50,465</u>
	\$339,480

<u>Public Works</u>	
2 ½ Ton Dump Truck (1of 5)	\$33,000
Dump w/Wing Plow*	28,050
Dump w/Plow*	23,500
Dump w/Plow*	<u>24,260</u>
	\$108,810

*(Payments 2 through 5 of 20 payments)

<u>Police</u>	
Motorcycle (1 year)	\$2,550

Total Lease Payments \$450,840

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

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED REVENUES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	614	FLEET SERVICES FEES	638,995	704,375	601,620	643,800	651,425
C	656	GAS CHARGES	13,721	14,410	15,000	23,000	20,000
C	677	DAMAGE TO VILLAGE VEHICLES	26,004	25,636	5,000	23,500	10,000
		COURT FINES-POLICE VEHICLE REPLACEMENT	0	14,717	10,000	23,000	24,000
C	686	SALE OF FIXED ASSETS	28,816	19,601	5,000	76,200	5,000
C	690	INTEREST	23,499	28,024	18,000	10,000	6,000
C	692	VEHICLE REPLACEMENT FEES (Enterprise Fund)	61,830	76,775	69,540	69,540	69,000
C	693	VEHICLE REPLACEMENT FEES (General Fund)	593,810	619,905	641,955	632,630	679,210
C	699	MISCELLANEOUS	256	340	0	200	0
TOTAL FLEET SERVICES REVENUES			1,386,931	1,503,783	1,366,115	1,501,870	1,464,635

			2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701	SALARIES ADMINISTRATION	84,781	91,333	92,425	91,060	94,250
S	702	SALARIES CLERICAL	5,073	5,165	5,330	5,420	5,550
S	704	SALARIES MAINTENANCE	187,024	195,605	208,495	208,370	215,315
O	706	SHOP SUPPLIES	2,829	4,238	5,000	5,000	5,000
O	707	TOOLS	1,653	2,746	3,500	3,500	3,500
O	711	GASOLINE & OIL	223,432	270,681	235,100	292,160	298,560
O	712	MAINTENANCE SHOP FACILITIES	0	0	500	500	500
O	713	VEHICLE WASHING	3,017	3,574	3,600	3,600	3,600
O	714	VEHICLE PARTS	95,347	87,582	74,200	73,200	73,200
O	715	MAINTENANCE OTHER EQUIPMENT	4,611	7,608	4,250	10,250	7,250
B	720	INSURANCE	59,225	65,085	70,930	68,980	70,760
O	721	INTERGOVERNMENTAL RISK MGMT AGENCY	16,054	21,164	24,040	25,690	28,310
O	722	COMMUNICATION EQUIPMENT MAINTENANCE	0	0	0	0	0
O	726	TRAVEL, TRAINING & DUES	654	811	750	750	650
O	728	CONTRACTUAL REPAIR SERVICES	32,706	24,005	13,000	9,500	13,000
O	752	UNIFORMS	1,585	1,402	1,500	1,000	1,000
O	755	LICENSE, TITLE & INSPECTION FEES	2,536	2,525	1,800	2,500	2,500
C	782	VEHICLE REPLACEMENT COSTS	155,938	368,083	193,000	257,265	43,000
O	787	FIRE CONTRACTUAL REPAIRS	21,903	38,651	23,000	42,975	22,800
O	788	POLICE CONTRACTUAL REPAIRS	4,893	3,323	4,000	4,000	4,000
O	789	ACCIDENT DAMAGE EXPENSE	32,740	23,275	10,000	14,000	10,000
C	790	CAPITAL OUTLAY	43,500	355	55,000	66,585	0
T	791	TRANSFER VEHICLE REPLACEMENTS	0	0	5,400	4,575	4,575
B	793	EMPLOYER CONTRIBUTION IMRF	27,142	28,278	30,010	30,010	31,510
B	794	EMPLOYER CONTRIBUTION FICA/MEDICARE	20,028	21,166	23,425	23,425	24,110
C	795	LEASE PAYMENTS	253,766	252,364	512,960	437,400	450,840
O	799	MISCELLANEOUS	395	1,048	500	740	500
TOTAL FLEET/VEHICLE REPLACEMENT FUND EXP			1,280,832	1,520,067	1,601,715	1,682,455	1,414,280

SALARIES	276,878	292,103	306,250	304,850	315,115
BENEFITS	106,395	114,529	124,365	122,415	126,380
OPERATING	444,355	492,633	404,740	489,365	474,370
TRANSFER	0	0	5,400	4,575	4,575
CAPITAL	453,204	620,802	760,960	761,250	493,840
TOTAL	1,280,832	1,520,067	1,601,715	1,682,455	1,414,280

			2006-07	2007-08	2008-09	2008-09	2009-10
FLEET SERVICES & REPLACEMENT FUND SUMMARY			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES			1,386,931	1,503,783	1,366,115	1,501,870	1,464,635
TOTAL EXPENDITURES			1,280,832	1,520,067	1,601,715	1,682,455	1,414,280
NET INCOME / (LOSS)			106,099	(16,284)	(235,600)	(180,585)	50,355
BEGINNING BALANCE MAY 1			726,056	832,155	815,871	815,871	635,286
ENDING BALANCE APRIL 30			832,155	815,871	580,271	635,286	685,641

TECHNOLOGY AND EQUIPMENT REPLACEMENT FUND

Established in 2000 to account for and accumulate funds expressly for the purchase and replacement of large technology equipment.

<u>Authorized Personnel</u>	<u>2008-09 Positions</u>	<u>2009-10 Positions</u>	<u>2009-10 Approved</u>
<u>Administration</u>			
MIS Coordinator	1	1	\$89,720
Part-Time			20,000
			\$109,720

Account Detail

719 Internet Access		790 Capital Outlay	
T-1 Internet	\$12,500	Firehouse Server Relocation	\$5,000
WAN Connections	8,915	Replace 3 Firewalls	3,000
	\$21,415	Replace 30 Computers and Software	36,500
729 Software, Licensing, Updates		Router	2,200
Finance and Accounting (MSI)		MSI – Budgeting Module and Human Resources	9,000
Maintenance	\$16,200		\$55,700
Parks and Recreation (Class)			
Maintenance	15,600		
Building Permit (BS&A)			
Maintenance	2,250		
GIS/CAD Maintenance	5,000		
Firehouse and Ambulance Billing			
Maintenance	2,050		
Fleet Program Maintenance	2,000		
Sensus Water Meter Reading	1,200		
Virus and Filtering Maintenance	16,400		
Backup System Maintenance	4,500		
Computer Management Software			
Maintenance	7,750		
Voicemail Maintenance	2,000		
E-mail Security Retention	9,700		
Blackberry Maintenance	1,000		
	\$85,650		

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

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	617 COMPUTER/TECHNOLOGY USER FEES	87,000	102,000	102,000	102,000	102,000
C	620 CELL TOWER LEASE PAYMENTS	22,200	22,200	22,200	22,200	28,000
	674 TELECOM INFRASTRUCTURE MAINT FEE	256,754	267,889	256,000	275,000	275,000
C	686 SALE OF FIXED ASSETS	100	0	0	0	0
C	690 INTEREST	802	601	500	350	200
C	699 MISCELLANEOUS	0	0	0	0	0
TOTAL TECH EQUIP REPLACEMENT FUND REVENUES		366,856	392,690	380,700	399,550	405,200

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
S	701 SALARIES ADMINISTRATION	83,443	117,160	105,165	97,000	109,720
O	706 COMPUTER SUPPLIES	12,662	15,015	13,000	9,500	12,000
O	711 WIRELESS SERVICE	22,774	8,938	15,000	14,000	12,000
O	714 MAINTENANCE MOTOR VEHICLES	2,800	2,228	1,480	1,480	2,840
O	715 HARDWARE MAINTENANCE	5,426	3,584	5,000	1,500	5,000
O	719 INTERNET/WAN ACCESS	12,465	13,806	15,115	15,115	21,415
B	720 INSURANCE	256	45	100	100	100
O	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	458	5,018	5,000	4,325	5,000
O	728 CONSULTING SERVICES	12,092	20,465	17,000	11,000	17,000
O	729 SOFTWARE, LICENSING, UPDATES	52,305	73,351	83,130	73,240	85,650
O	730 WEB PAGE SERVICES	5,652	20,407	8,200	8,370	8,620
O	770 COMPUTER LEASES	6,797	0	0	0	0
C	790 CAPITAL OUTLAY	85,855	95,675	77,500	73,500	55,700
B	793 EMPLOYER CONTRIBUTION IMRF	7,926	8,018	10,305	10,305	10,970
B	794 EMPLOYER CONTRIBUTION FICA/MEDICARE	6,377	6,462	8,045	8,045	8,395
O	799 MISCELLANEOUS	641	904	1,000	600	1,000
TOTAL TECH EQUIP REPLACEMENT FUND EXPENDITURES		317,929	391,076	365,040	328,080	355,410

SALARIES	83,443	117,160	105,165	97,000	109,720
BENEFITS	14,559	14,525	18,450	18,450	19,465
OPERATING	134,072	163,716	163,925	139,130	170,525
TRANSFER	0	0	0	0	0
CAPITAL	85,855	95,675	77,500	73,500	55,700
TOTAL	317,929	391,076	365,040	328,080	355,410

	2006-07	2007-08	2008-09	2008-09	2009-10
TECHNOLOGY EQUIPMENT REPLACEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	366,856	392,690	380,700	399,550	405,200
TOTAL EXPENDITURES	317,929	391,076	365,040	328,080	355,410
NET INCOME / (LOSS)	48,927	1,614	15,660	71,470	49,790
BEGINNING BALANCE MAY 1	72,969	121,896	123,510	123,510	194,980
ENDING BALANCE APRIL 30	121,896	123,510	139,170	194,980	244,770

GENERAL BOND & INTEREST FUND

The General Bond and Interest Fund was established to meet reporting requirements and to accumulate funds to ensure the repayment of bonds. The bonds represented in this Fund are general Obligation Bonds (G.O. Bonds) which pledge as repayment the full faith and credit of the Village of Libertyville.

There are two (2) outstanding G.O. Bonds including; a \$665,000, November 15, 2003 General Obligation Refunding Bond which refunded a \$1,130,000 December 15, 1995 General Obligation Limited Tax Bond used for implementing a comprehensive park improvement plan; and, a \$1,710,000, December 15, 2008 General Obligation Limited Tax Bond used to refund the \$1,800,000, July 15, 2000 General Obligation Bond used to pay the cost of expanding the Adler Pool facility.

Based upon 2008 equalized assessed valuation of \$1,257,047,676 the Village has a statutory debt limit of \$108,420,362 (8.625% of E.A.V.).

Account Detail

795 Principal Payment

Series 2003 (Dec 15)	\$100,000
Series 2008 (Dec 15)	<u>45,000</u>
	\$145,000

796 Interest Payment

Series 2003 (June 15, Dec 15)	\$4,675
Series 2008(June 15, Dec 15)	<u>58,980</u>
	\$63,655

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

GENERAL BOND AND INTEREST 08-00

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	601 PROPERTY TAX	228,378	225,311	239,125	238,000	225,280
C	690 INTEREST	6,459	3,015	3,300	2,310	700
C	698 BOND PROCEEDS	0	0	0	1,710,000	0
C	699 MISCELLANEOUS REVENUE	0	0	0	0	0
TOTAL GENERAL BOND & INTEREST REVENUES		234,837	228,326	242,425	1,950,310	225,980

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O	728 BOND ISSUANCE COSTS	0	0	0	30,000	0
O	729 BOND DISCOUNT	0	0	0	11,630	0
O	795 PRINCIPAL PAYMENTS	115,000	115,000	140,000	135,000	145,000
O	796 INTEREST PAYMENTS	104,013	101,650	99,125	98,865	63,655
O	797 PAYING AGENT FEES	1,200	1,200	1,200	1,200	1,200
O	798 PAYMENT TO BOND ESCROW	0	0	0	1,666,450	0
O	799 MISCELLANEOUS	0	0	0	0	0
TOTAL GENERAL BOND & INTEREST EXPENDITURES		220,213	217,850	240,325	1,943,145	209,855

SALARIES	0	0	0	0	0
OPERATING	220,213	217,850	240,325	1,943,145	209,855
TRANSFER	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	220,213	217,850	240,325	1,943,145	209,855

GENERAL BOND AND INTEREST SUMMARY		2006-07	2007-08	2008-09	2008-09	2009-10
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		234,837	228,326	242,425	1,950,310	225,980
TOTAL EXPENDITURES		220,213	217,850	240,325	1,943,145	209,855
NET INCOME / (LOSS)		14,624	10,476	2,100	7,165	16,125
BEGINNING BALANCE MAY 1		394,628	409,252	419,728	419,728	426,893
ENDING BALANCE APRIL 30		409,252	419,728	421,828	426,893	443,018

SALES TAX BOND FUND

The Sales Tax Bond Fund was created in 1989 to provide debt service for a \$4.75 million Alternate Revenue Bond issue. This bond issue was used for constructing two (2) new fire stations and expanding the Public Works maintenance facility. The Village has pledged a portion of its Sales Tax revenue for funding debt service. In 1993, the callable portion of this bond issue was refunded, and was refunded again in 2001. This bond matured in the 2008-09 fiscal year.

In 1996, a \$2.96 million Alternate Revenue Bond issue was issued to renovate the Allen H. Schertz Municipal Building. The Village has pledged TIF sales taxes, Water and Sewer revenues and Emergency Telephone system (911) surcharge to fund the debt service. In 2003, \$1,360,000 was refunded. This bond matured in the 2008-09 fiscal year.

In 1997, the Village issued \$1.0 million to purchase property and buildings to house the recreation Division offices. Debt Service will be funded with pledged sales tax and park impact fees.

In 1998, the Village issued \$3.695 million for road improvement and related projects. Debt Service will be funded with pledged sales tax. This bond matured in the 2008-09 fiscal year.

Account Detail

795 Principal Payments

Series 1997 (Dec 15) \$50,000

796 Interest Payments

Series 1997 (June 15 and Dec 15) \$28,115

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

SALES TAX BOND FUND 15-00

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	611 PLEDGED SALES TAX	809,351	807,004	811,500	811,500	0
C	690 INTEREST	7,185	3,491	4,500	2,000	500
T	691 TRANSFER COMMUTER PARKING	0	0	0	0	0
T	692 TRANSFER ENTERPRISE FUND (PW Facility)	60,000	60,000	60,000	60,000	0
T	693 TRANSFER TIF FUND (Schertz Bldg)	218,525	218,765	222,580	222,580	0
T	694 TRANSFER ETSB	25,000	25,000	25,000	25,000	0
T	695 TRANSFER SEWER (Schertz Bldg)	42,975	43,005	43,690	43,690	0
T	696 TRANSFER PARK IMPROVEMENT FUND	79,585	77,535	80,465	80,465	78,115
C	698 BOND PROCEEDS	0	0	0	0	0
C	699 MISCELLANEOUS	0	0	0	0	0
TOTAL SALES TAX BOND FUND REVENUES		1,242,621	1,234,800	1,247,735	1,245,235	78,615

		2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	728 BOND ISSUANCE COSTS	0	0	0	0	0
C	729 BOND DISCOUNT	0	0	0	0	0
O	795 PRINCIPAL PAYMENTS	1,100,000	1,125,000	1,175,000	1,175,000	50,000
O	796 INTEREST PAYMENTS	138,918	104,810	68,235	68,235	28,115
O	797 PAYING AGENT FEES/MISC	1,800	3,000	3,000	3,000	600
C	798 PAYMENT TO ESCROW AGENT		0	0	0	0
TOTAL SALES TAX BOND FUND EXPENDITURES		1,240,718	1,232,810	1,246,235	1,246,235	78,715

SALARIES	0	0	0	0	0
OPERATING	1,240,718	1,232,810	1,246,235	1,246,235	78,715
TRANSFER	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	1,240,718	1,232,810	1,246,235	1,246,235	78,715

SALES TAX BOND FUND SUMMARY		2006-07	2007-08	2008-09	2008-09	2009-10
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		1,242,621	1,234,800	1,247,735	1,245,235	78,615
TOTAL EXPENDITURES		1,240,718	1,232,810	1,246,235	1,246,235	78,715
NET INCOME / (LOSS)		1,903	1,990	1,500	-1,000	-100
BEGINNING BALANCE MAY 1		550,426	552,329	554,319	554,319	553,319
ENDING BALANCE APRIL 30		552,329	554,319	555,819	553,319	553,219

POLICE PENSION

As provided for by Illinois Consolidated Statutes, 40 ILCS 5/3 – 101, a pension fund has been established for the sole benefit of sworn police officers. This fund is directed by a duly appointed Board of Trustees. Annually an independent actuary calculates the actuarial soundness of the pension fund and recommends the Village to provide funding to amortize the unfunded accrued liability of the pension fund. The pension fund provides benefits on the basis of age and years of service to qualified pensioners and dependents.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE PENSION FUND 55-00

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 608 VILLAGE CONTRIBUTIONS-PENSION	788,558	844,428	860,000	866,550	973,000
C 618 PERSONAL PROPERTY REPLACEMENT TAX	10,000	10,000	10,000	10,000	10,000
C 683 PAYROLL CONTRIBUTIONS	322,682	314,923	320,000	329,430	330,000
C 688 APPRECIATION (DEPRECIATION) FAIR MKT VALUE	850,540	(569,105)	0	(2,884,000)	0
C 690 INTEREST (Including Gain/Loss on Securities)	747,927	1,075,503	800,000	500,000	460,000
C 699 MISCELLANEOUS	0	0	0	0	0
TOTAL POLICE PENSION FUND REVENUES	<u>2,719,707</u>	<u>1,675,749</u>	<u>1,990,000</u>	<u>(1,178,020)</u>	<u>1,773,000</u>

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	2,425	2,995	3,000	2,500	3,000
O 730 PENSIONS OFFICERS	829,474	947,570	991,900	992,070	1,020,720
O 731 PENSIONS WIDOWS	187,266	232,252	242,100	242,065	242,065
O 732 MEDICAL EXPENSES	186	16,105	5,000	0	5,000
O 746 INVESTMENT MANAGEMENT EXPENSE	34,825	37,770	42,000	36,660	38,000
O 747 FILING FEE	3,054	3,337	3,500	3,665	3,800
O 748 BANK CHARGES	15,184	15,741	14,000	14,400	15,000
O 749 AUDIT	3,000	3,000	3,000	3,000	3,000
O 750 PENSION REFUNDS	0	0	0	0	0
O 776 LEGAL EXPENSES	1,474	14,663	5,000	30,000	20,000
O 789 LOSS ON SALE OF INVESTMENT	5,873	0	0	582,600	0
O 796 INTEREST EXPENSE	0	0	0	0	0
O 799 MISCELLANEOUS	3,196	3,356	3,500	3,400	3,500
TOTAL POLICE PENSION FUND EXPENDITURES	<u>1,085,957</u>	<u>1,276,789</u>	<u>1,313,000</u>	<u>1,910,360</u>	<u>1,354,085</u>

SALARIES	0	0	0	0	0
OPERATING	1,085,957	1,276,789	1,313,000	1,910,360	1,354,085
TRANSFER	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	<u>1,085,957</u>	<u>1,276,789</u>	<u>1,313,000</u>	<u>1,910,360</u>	<u>1,354,085</u>

	2006-07	2007-08	2008-09	2008-09	2009-10
POLICE PENSION FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	2,719,707	1,675,749	1,990,000	(1,178,020)	1,773,000
TOTAL EXPENDITURES	1,085,957	1,276,789	1,313,000	1,910,360	1,354,085
NET INCOME / (LOSS)	1,633,750	398,960	677,000	(3,088,380)	418,915
BEGINNING BALANCE MAY 1	16,685,428	18,319,178	18,718,138	18,718,138	15,629,758
ENDING BALANCE APRIL 30	18,319,178	18,718,138	19,395,138	15,629,758	16,048,673

FIRE PENSION

As provided for by Illinois Consolidated Statutes, 40 ILCS 5/4 – 101, a pension fund has been established for the sole benefit of sworn firefighters and firefighter/paramedics. This fund is directed by a duly appointed Board of Trustees. Annually an independent actuary calculates the actuarial soundness of the pension fund and recommends the Village to provide funding to amortize the unfunded accrued liability of the pension fund. The pension fund provides benefits to qualified pensioners and dependents on the basis of age and years of service.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
 FIREFIGHTERS PENSION FUND 56-00

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C 608 VILLAGE CONTRIBUTIONS-PENSION	539,589	585,320	606,000	613,800	697,000
C 618 PERSONAL PROPERTY REPLACEMENT TAX	10,000	10,000	10,000	10,000	10,000
C 683 PAYROLL CONTRIBUTIONS	230,185	223,709	230,000	229,400	235,000
C 688 APPRECIATION (DEPRECIATION) FAIR MKT VALUE	691,863	(434,365)	0	(3,013,500)	0
C 690 INTEREST (Including Gain/Loss on Securities)	704,492	1,053,874	700,000	450,000	320,000
C 699 MISCELLANEOUS	0	0		0	0
TOTAL FIREFIGHTERS PENSION FUND REVENUES	2,176,129	1,438,538	1,546,000	(1,710,300)	1,262,000

	2006-07	2007-08	2008-09	2008-09	2009-10
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
O 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	177	180	350	200	300
O 730 PENSIONS OFFICERS	554,150	696,718	787,000	800,480	825,000
O 731 PENSIONS WIDOWS	62,490	63,152	62,500	100,220	110,150
O 732 MEDICAL EXPENSES	0	0	2,000	0	2,000
O 746 INVESTMENT MANAGEMENT EXPENSE	29,526	31,396	34,000	30,000	30,000
O 747 FILING FEE	2,491	2,832	3,000	3,150	3,200
O 748 BANK CHARGES	1,500	1,500	1,500	1,500	1,500
O 749 AUDIT	3,000	3,000	3,000	3,000	3,000
O 750 PENSION REFUNDS	107	0	0	0	0
O 776 LEGAL FEES	18,092	0	2,000	0	2,000
O 789 LOSS ON SALE OF INVESTMENT	1,251	0	0	0	0
O 796 INTEREST EXPENSE	0	0	0	0	0
O 799 MISCELLANEOUS	0	0	0	0	0
TOTAL FIREFIGHTERS PENSION FUND EXPENDITURES	672,784	798,778	895,350	938,550	977,150

SALARIES	0	0	0	0	0
OPERATING	672,784	798,778	895,350	938,550	977,150
TRANSFER	0	0	0	0	0
CAPITAL	0	0	0	0	0
TOTAL	672,784	798,778	895,350	938,550	977,150

	2006-07	2007-08	2008-09	2008-09	2009-10
FIREFIGHTERS PENSION FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	2,176,129	1,438,538	1,546,000	(1,710,300)	1,262,000
TOTAL EXPENDITURES	672,784	798,778	895,350	938,550	977,150
NET INCOME / (LOSS)	1,503,345	639,760	650,650	(2,648,850)	284,850
BEGINNING BALANCE MAY 1	14,146,605	15,649,950	16,289,710	16,289,710	13,640,860
ENDING BALANCE APRIL 30	15,649,950	16,289,710	16,940,360	13,640,860	13,925,710

COMMUNITY PROFILE

GOVERNMENT

Incorporated April 15, 1882

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

The Village employs 180 full-time employees and provides the following services: Administration, Community Development, Engineering, Public Works, Police, Fire, Parks and Recreation, Water, Sewer and Wastewater Treatment.

Village website: www.libertyville.com

Village Bond Rating

Moody's Aa1

Fire ISO Rating: 2

Tax Rates:

Sales Tax	7%
Telecommunications Tax	3.5%
Utility Tax	None at this time

DEMOGRAPHICS

The Village is comprised of 9 square miles.

The Village 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 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

DEMOGRAPHICS continued

Ethnic Makeup (a)

White	18,812	90.7%
Spanish Origin	566	2.7%
Black or African	211	1.0%
Asian	949	4.6%
Miscellaneous	204	1.0%

Other Household and Resident Data (a)

Total Households	7,298
Median Household Income	\$88,828
Per Capita Income	\$40,426
Median Age	39.2
% of Population under 18	28.3%
% of Population over 65	11.6%

Home Value (a)

Median Home Value	\$263,700
Median Gross Rent	\$835
\$50,000 to \$99,999	105 1.9%
\$100,000 to \$149,999	189 3.5%
\$150,000 to \$199,999	954 17.6%
\$200,000 to \$299,999	2,214 40.9%
\$300,000 to \$499,999	1,511 27.9%
\$500,000 to \$999,999	399 7.4%
\$1,000,000 or more	39 .7%

Land Use (b)

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

Property Value (c)

Equalized Assessed Valuation 2008

Residential	\$982,088,516	78.13%
Industrial	\$106,157,054	8.45%
Commercial	\$168,486,530	13.40%
Railroads	\$198,871	.01%
Farms	\$116,705	.01%
Total	\$1,257,047,676	100%

COMMUNITY PROFILE

DEMOGRAPHICS continued

Other

Miles of Streets	80
Miles of Sidewalks	130
Miles of Water Mains	126
Average Daily Pumpage	3,217,000
Lake Michigan Water Supplied through Central Lake County Joint Action Water Agency	
Miles of Sanitary Sewer Mains	94
Maximum Daily Capacity of Treatment Plant (in gallons)	8,000,000
Miles of Storm Sewers	93
Parks & Playgrounds	21
Pools	2
Park Acreage	572
Golf Courses	1
Tennis Courts	7

Number of Elementary Schools
Number of Junior High Schools
Number of High Schools

Major Employers

Condell Medical Center	2,800
Tempel Steel Co.	500
Aldridge Electric	450
Hollister Inc.	325

Awards and Recognitions

GFOA Certificate of Achievement for
Excellence in Financial Reporting
Since 1993

GFOA Distinguished Budget Presentation
Award Since 1996

Money Magazine's Top 100 Best Places to
Live 2007

Storm Ready Community Designation from
the National Weather Service 2008

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

Tree City USA Since 1994

Notes:

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

APPENDIX I

VILLAGE OF LIBERTYVILLE GLOSSARY OF TERMS

The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader of this document in the understanding of some of these terms.

Abatement: A partial or complete cancellation of a levy imposed by the Village. Abatements usually apply to tax levies special assessments and service charges.

Agency Fund: A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

Appropriation: A legal authorization granted by the Village Board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Assessed Valuation: A value that is established for real or personal property and used as a basis for levying property taxes. (Note: Property values are established by the Township Assessor.)

Assets: Property owned by a government.

Audit: An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation.

Balance Sheet: That portion of the Village's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Basis of Accounting: A term used when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for the financing of capital improvements.

Budget: A plan of Village financial operations which includes an estimate of proposed expenditures and a proposed means of financing them. The term used without any modifier usually indicates a financial plan for a single operating year. The budget is the primary means by which the expenditure and service levels of the Village are controlled.

Budget Message: The opening section of the budget which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Administrator.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank of financial institution for a specified period for a specified rate of interest.

Charges for Service: User charges for services provided by the Village to those specifically benefiting from those services.

Debt: A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes, and land contracts.

Deficit: The excess of expenditures or expenses over revenues or income during a single accounting period.

Department: A major administrative division of the Village which indicates overall management responsibility for an operation.

Depreciation: The allocation of the cost of a fixed asset over the assets useful life. Through this process the entire cost of this asset less any salvage value is ultimately charged off as an expense. This method of cost allocation is used in proprietary funds.

Distinguished Budget Award Program: Award program that recognizes exemplary budget documentation run by Government Finance Officers Association. Budgets are reviewed using a comprehensive checklist and those judged proficient receive the award.

Enterprise Fund: A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

Expenses: Charges incurred, whether paid or unpaid, resulting from the delivery of Village services.

Fiscal Policy: The Village's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year: A 12 month period to which the Village's annual operating budget applies and at the end to which the Village determines its financial position and the results of its operation. The Village has specified May 1 to April 30 as its fiscal year.

Fixed Assets: Assets of a long term character which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Fund: An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

Generally Accepted Accounting Principals (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Obligation Bonds: Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in this fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Income: A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

IRMA (Intergovernmental Risk Management Agency): An organization of 50 municipalities in the six county collar area around Chicago which joined together to pool insurance risk, cost, and coverage. IRMA, through its risk-sharing provisions, provides the Village with coverage for liability, property damage, automobile, and worker's compensation insurance.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Levy: (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the Village.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

Modified Accrual Basis: The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual that is when they become both "measurable" and "available" to financial expenditures of the current period: "Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Net Income: Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfers out.

Property Tax: Property taxes are levied on real property according to the property's valuation and the tax rate.

Proprietary Fund Types: The classification used to account for a Village's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Retained Earnings: An equity account reflecting the accumulated earnings of the Village's Proprietary Funds.

Revenue: Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Tax Increment District: A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year is used to finance the costs of the improvements which generate the increased assessed valuation.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Trust Funds: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

**VILLAGE OF LIBERTYVILLE
ACRONYMS**

CAD: Computer Aided Dispatch

CBD: Central Business District

CIF: Capital Improvement Fund

EAV: Equalized Assessed Valuation

EMA: Emergency Management Agency

FLSA: Fair Labor Standards Act

GFOA: Government Finance Officers Association

GLMV: Green Oaks, Libertyville, Mundelein, Vernon Hills

HVAC: Heating, Ventilation Air Conditioning

IMF: Infrastructure Maintenance Fee

IMRF: Illinois Municipal Retirement Fund

IRMA: Intergovernmental Risk Management Agency

MDC: Mobile Data Computer

MFT: Motor Fuel Tax

NIPC: Northeast Illinois, Planning Commission

NWMC: North West Municipal Conference

NWWS: North West Water Sewer

TERF: Technology Equipment and Replacement Fund

TIF: Tax Increment Financing

WSC: Water Sewer Capital Improvement

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 09-O- 36

AN ORDINANCE ADOPTING THE BUDGET OF
THE VILLAGE OF LIBERTYVILLE, COUNTY OF LAKE, STATE OF ILLINOIS
FOR ALL CORPORATE PURPOSES, IN LIEU OF AN ANNUAL APPROPRIATION
ORDINANCE, FOR THE FISCAL YEAR COMMENCING ON THE
FIRST DAY OF MAY 2009 AND ENDING ON THE THIRTIETH DAY OF APRIL 2010

Adopted by the
President and Board of Trustees
of
the Village of Libertyville
this 28th day of April, 2009

Published in pamphlet form by
direction and authority of the
Village of Libertyville
Lake County, Illinois
this 29th day of April, 2009

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 09-O- 36

AN ORDINANCE ADOPTING THE BUDGET OF
THE VILLAGE OF LIBERTYVILLE, COUNTY OF LAKE, STATE OF ILLINOIS
FOR ALL CORPORATE PURPOSES, IN LIEU OF AN ANNUAL APPROPRIATION
ORDINANCE, FOR THE FISCAL YEAR COMMENCING ON THE
FIRST DAY OF MAY 2009 AND ENDING ON THE THIRTIETH DAY OF APRIL 2010

WHEREAS, a tentative annual budget for the Village of Libertyville, County of Lake, State of Illinois, for the fiscal year ending April 30, 2010, upon which this budget ordinance is based, was heretofore duly prepared and made conveniently available for at least ten days prior to the adoption of this ordinance, all in accordance with the Budget Officer System adopted by Libertyville Ordinance No. 91-0-67; and

WHEREAS, the Board of Trustees of the Village of Libertyville, pursuant to notice duly published on March 26, 2008 in the *Libertyville Review*, a newspaper published and having a general circulation within the Village of Libertyville, held a public hearing on April 14, 2009 at the Village Hall, 118 West Cook Avenue, Libertyville, Illinois for the purpose of hearing and considering testimony regarding the tentative annual budget in accordance with Section 8-2-9.9 of the Illinois Municipal Code, 65 ILCS 5/8-2-9.9 (formerly Ill. Rev. Stat. ch. 24, § 8-2-9.9); and

WHEREAS, all required or necessary revisions, alterations, increases or decreases in said tentative annual budget have since been made;

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LIBERTYVILLE, COUNTY OF LAKE, STATE OF ILLINOIS AS FOLLOWS:

SECTION ONE: The foregoing recitals are incorporated herein and by this reference made a part hereof as findings of the President and Board of Trustees of the Village of Libertyville as if fully set forth.

SECTION TWO: The Budget for all corporate purposes of the Village of Libertyville, County of Lake, State of Illinois, for the fiscal year commencing on the first day of May 2009 and ending on the thirtieth day of April 2010, as presented to the President and Board of Trustees of the Village of Libertyville on April 28, 2009 is incorporated herein by this reference and made a part hereof and is hereby adopted.

SECTION THREE: Pursuant to Section 8-2-9.4 of the Illinois Municipal Code, 65 ILCS 5/8-2-9.4 (formerly Ill. Rev. Stat. ch. 24, § 8-2-9.4), this ordinance shall be and hereby is adopted in lieu of the adoption of an annual appropriation ordinance, and the following amounts set forth the total amount of the appropriations budgeted for in the Budget adopted hereby for the various corporate purposes of the Village of Libertyville, County of Lake, State of Illinois:

For Corporate Fund:		
Administration	\$1,257,090	
Engineering	401,360	
Community Development	1,401,415	
Police	7,461,070	
Emergency Management Agency	5,350	
Swimming Pool Operations	370,050	
Golf Course	153,620	
Senior Programs	64,300	
Public Buildings	206,000	
Legislative Boards	104,105	
CBD Parking	18,000	
Legal	289,500	
Community Organizations	<u>196,200</u>	
Total Corporate Fund		\$11,928,060
For Fire Protection:		
Ambulance	\$3,889,272	
Fire Protection	<u>2,094,223</u>	
Total Fire Protection		\$5,983,495
For Highways & Bridges		
Maintenance	\$1,379,420	
Snow Removal & Ice Control	307,530	
Refuse & Recycling	<u>149,730</u>	
Total Highways & Bridges		\$1,836,680
For Public Parks		\$1,297,100

For Recreation System		\$944,580
For Motor Fuel Tax Fund		\$525,100
For Commuter Parking Fund		\$269,940
For Impact Fee Fund		\$256,000
For Tax Increment Financing Fund		\$5,950,225
For Emergency Telephone System Fund		\$313,375
For Foreign Fire Insurance		\$30,000
For Combined Water & Sewer System		\$10,729,910
For Libertyville Sports Complex		\$4,479,395
For Special Service Area		
Timber Creek	\$21,810	
Concord at Interlaken	<u>22,250</u>	
Total Special Service Area		\$44,060
For Hotel/Motel Tax Fund		\$214,850
For Bonded Indebtedness:		
General Obligation Bond Fund	\$209,855	
Sales Tax Bond Fund	<u>78,715</u>	
Total Bonded Indebtedness		\$288,570
For Capital Improvements:		
Capital Improvement Fund	\$521,900	
Park Improvement Fund	210,115	
Public Buildings Improvement Fund	<u>85,400</u>	
Total Capital Improvements		\$817,415
For Internal Service Funds:		
Fleet Services & Replacement	\$1,414,280	
Technology & Equipment	<u>355,410</u>	
Total Internal Service Funds		\$1,769,690
For Police Pension Fund		\$1,354,085
For Firefighter Pension Fund		\$977,150
TOTAL 2009-2010 Municipal Budget		\$50,009,680

SECTION FOUR: The Village Clerk shall be, and hereby is, authorized and directed to file a certified copy of this ordinance, together with a full and complete copy of the Budget hereby adopted and the Chief Fiscal Officer's certified estimate of revenues by source, with the County Clerk of Lake County within 30 days following the adoption of this ordinance. This ordinance shall be in full force and effect upon passage and approval and publication in pamphlet form as required by law.

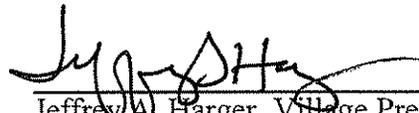
PASSED this 28th day of April, 2009

AYES: LUKENS, PERON, JOHNSON, PROEPPER, CULLUM, RESZEL

NAYS: None

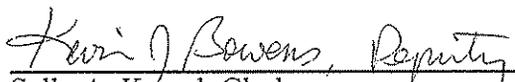
ABSENT: None

APPROVED this 29th day of April, 2009.



Jeffrey A. Harger, Village President

ATTEST:



Sally A. Kowal, Clerk