



**Libertyville**  
*spirit of independence*

**2010-2011**  
**Annual Budget Report**

Village of Libertyville, IL

## Village of *L*ibertyville

### *H*istory

*In the early 1830's, English settler George Vardin and his family arrived in what is now Libertyville. The small settlement which soon developed was known as "Vardin's Grove." In 1836, during the Independence Day celebration, area residents voted to call their town "Independence Grove." Mail service from Chicago to Milwaukee was established in 1836, prompting area residents to petition for a post office. The request was granted and the first post office was established in the former Vardin cabin on April 16, 1837. The Village was also registered under the name "Libertyville" on that day because an Independence Grove post office already existed in the state at that time. The name of the Village was changed again when, with the creation of Lake County in 1839, Libertyville was made the county seat. The new name, "Burlington," lasted until the county seat was moved to Little Fort (now Waukegan) in 1841. At that time, the Village reclaimed the name "Libertyville." In 1881, the Milwaukee and St. Paul Railroad (now the Metra Milwaukee District North commuter line) was extended to Libertyville. Rapid expansion of the Village resulted, with schools, churches, stores, mills, lumber yards and homes being built. The Village incorporated in 1882, with John Locke as its first president.*

*The Village of Libertyville is located in south central Lake County, approximately 37 miles from Chicago and seven miles west of Lake Michigan. The Village is an established residential community and has traditionally served as a major market and service center for central Lake County. The estimated population of 20,800 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  
2010-2011 Municipal Budget**

President

*Terry L. Wepler*

Board of Trustees

*Nick Proepper  
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Village Administrator

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Assistant Village Administrator

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Director of Public Works

*John M. Heinz*

Director of Community Development

*John P. Spoden*

Chief of Police

*Patrick W. Carey*

Fire Chief

*Richard M. Carani*

Director of Parks & Recreation

*Vacant*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
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PRESENTED TO

**Village of Libertyville**

**Illinois**

For the Fiscal Year Beginning

**May 1, 2009**

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, 2009. This is the fourteenth 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.

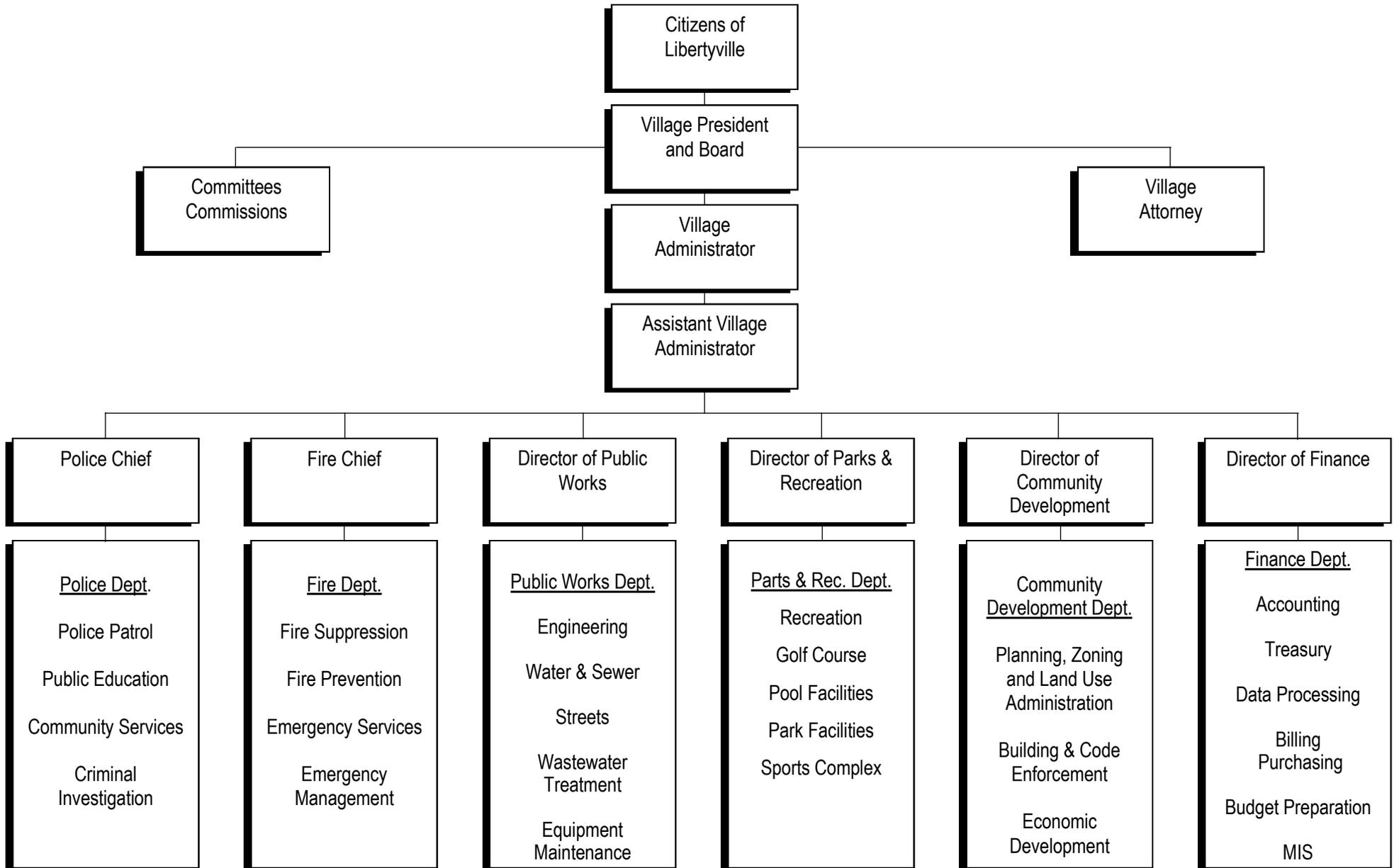
## **Mission**

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



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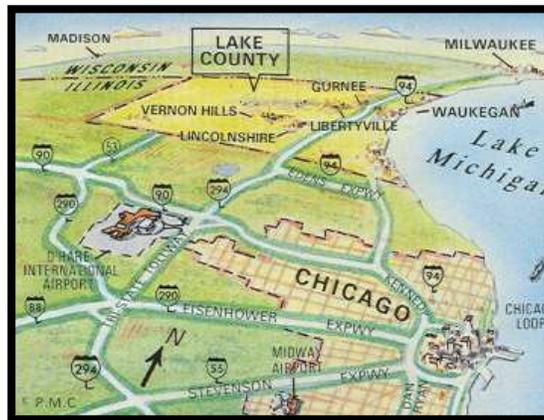
May 1, 2010

Mayor Terry Weppler and Board of Trustees  
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, 2010 and ending April 30, 2011. Preparation of the budget was based upon the 2009 Tax Levy, Village Five Year Financial Plan, and Village Board direction at the Committee of the Whole meeting held on November 10, 2009. The Village Board met to discuss the proposed budget in workshop meetings on Saturday, February 27, 2010 and Tuesday, March 2, 2010. A public hearing regarding the proposed budget was held on April 13, 2010, and the Board approved the budget at its meeting on April 27, 2010.

***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), 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**

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[www.libertyville.com](http://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 enabled the Village to build 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 2009-10 fiscal year accounting for 58% of all sales tax.

Due to the current recession, the Village has seen additional reductions in sales taxes along with reductions 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 additional cuts in General Fund expenditures for 2010-11. Due to these reductions and the continued subsidy of the Village's Sports Complex, the Village Board approved new Utility Taxes on Gas and Electric Service that began on January 1, 2010. Overall, the Village's increasing wealth and income levels are reflected in a substantial tax base which continues to appreciate in value.

### ***Village Board Goals***

#### **Redevelopment of the Trimm Property and Downtown Train Station**

The future redevelopment of the Trimm property is subject to the terms of a 2006 settlement agreement between the Village and the owners, Newton Instrument Company. That settlement agreement was recently extended for an additional two years, until November 2010. The extension was based on current economic conditions, the real estate market and the inability of the owners to sell the property. Staff continues to meet periodically with interested parties and potential developers regarding the property and recommends that this goal be carried over to 2010-2011.

#### **Implementation of Downtown Parking Lot Improvements (West Side Surface Lot)**

With the completion of the west side parking garage, Staff will begin working toward the design and construction of the west side surface parking lot improvements. A potential schedule is design and engineering work to be performed in the spring of 2010, with construction possible in the summer of 2010 or after January 1, 2011. Due to budget constraints, the construction has been deferred until the 2011-12 fiscal year.

### **Development of Vacant Properties**

With the recent development approval for the former Miller Krueger Dodge dealership on Milwaukee Avenue, clean up of the former Shell gas station property (at the southwest corner of IL 176 and Milwaukee Avenue), and the pending cleanup of the Fresh Foods property on South Milwaukee Avenue, this goal will be carried over and continued focus will be given to the redevelopment of these properties. This goal also includes the redevelopment of the former Hitch Inn Post property at the southwest corner of Milwaukee Avenue and Peterson Road.

### **Annexation of Properties**

While Staff continues to discuss possible annexation of surrounding unincorporated properties (including the Roppelt Farm property at Midlothian and Peterson roads and various portions of the ComEd right-of-way), the current economy has not created an interest on the part of property owners. This goal will be carried over in anticipation that improvements in the economy may lead to renewed interest in annexation.

### **Review Space Needs for the Department of Parks and Recreation in conjunction with the Redevelopment of the Brainerd Building.**

With the completion of a space needs study for the Parks and Recreation Department and a renewed interest on the part of the Brainerd Foundation and Civic Center Foundation for the preservation and re-utilization of the Brainerd Building, the Village will study what options may be available for Village participation and utilization of the Brainerd building. Although the Village has no funds to hire a consultant to assist with this study, there may be an opportunity to utilize a local resident(s) and/or business owner(s) with an architectural background who is interested and active in the Brainerd Building preservation efforts.

### **Update Economic Strategy**

In 2004, the Village hired SB Friedman and Company of Chicago to assist in the development of an “Economic Development Strategy” document. The document established the framework for future Village economic development activities and directly led to the creation of a full time economic development coordinator position. With the current economic downturn and Village Board aggressively promoting the “Shop Libertyville” theme through an automobile voucher program, establishment of the Marketing Committee and study of a reward card, the 2004 Economic Development Strategy document needs to be updated. This update can be done in-house with the assistance of the Economic Development Commission, newly established Marketing Committee, Village Board and Staff.

### **Review of Historic Preservation Regulations**

The Mayor and Village Board recently established a Libertyville Historic Preservation Committee to review and recommend to the Village Board whether the creation of an historic preservation ordinance would be appropriate for the Village. The Historic Preservation Committee will have seven members and will be responsible for conducting public meetings to obtain input regarding the possible creation of a historic preservation ordinance. The committee has been established with a two-year term which will expire in September 2011.

### **Marketing/Re-branding of LSC**

The Village Board has authorized Inland Real Estate Company to conduct an auction of the Family Entertainment Center (FEC) and Golf Learning Center (GLC) properties scheduled for November 3, 2009. If the auction is successful and the properties are sold, a new Village Board goal would focus on a marketing program and re-branding of the Libertyville Sports Complex (LSC). The Parks and Recreation Committee and Village staff have begun discussions regarding how to best accomplish marketing of the LSC and the sale of the FEC and GLC properties would provide an opportunity for the Village to redirect its efforts on the marketing and growth of revenue generating events and activities at the LSC. If the auction is not successful, the goal of selling the FEC/GLC would continue.

The auction failed to produce a viable offer for this property; however, the Village continues to look at re-branding of the Sports Complex and is planning on holding a grand re-opening for the Golf Learning Center. The bonds issued to construct the complex were refunded and payments were extended out an additional 10 years to provide lower debt costs.

### **Commercial Solid Waste Franchise**

The Village will work with the Solid Waste Agency of Lake County (SWALCO) to study whether to expand the current Village residential waste hauling franchise to include commercial and multi-family refuse and recycling.

### **Peterson Road/IL 137 Streetscape Improvements**

The Village has been working with business owners in the Peterson Road/IL 137 corridor to discuss several issues of mutual concern, including possible streetscape improvements. The purpose of the improvements would be to highlight the corridor as an important part of the Libertyville business community, and make the area more attractive for customers as well as future development. Last year the Village worked with the property/business owners and 3D Design Studio who prepared a preliminary proposal on possible streetscape improvements based on what would be allowed by the Illinois Department of Transportation. The business and property owners in the corridor have expressed an interest in moving forward with improvements, and given the Village's current financial situation, these improvements will need to be considered on a phased basis. The Village Board and Staff will continue to work with the property and business owners in the Peterson Road/IL 137 corridor toward streetscape improvements.

### ***Budget Overview***

The 2010-2011 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 and state income tax revenues continues to negatively impact the Village budget. While many other municipalities are seeing these same reductions in revenues and have to adjust spending levels, the Village has been confronted with declining sales tax revenues since 2001 and the current economy has only exaggerated this decline.

Due to the decline in Sales Tax, the Village Board enacted utility taxes on electric, gas and increased the telecommunications tax. These taxes became effective on January 1, 2010 and are expected to generate approximately \$2.5 million in revenue. The

ordinances approving these taxes include a sunset clause and the tax will expire on December 21, 2010 unless the Village Board takes action to extend them. For budgeting purposes, this report includes 12 months of projected utility tax revenue (May 1, 2010 to April 30, 2011).

The Village has also subsidized the debt payments for the Libertyville Sports Complex (LSC) since the complex is not generating sufficient income to fully fund the legally required debt payments. This subsidy is projected to be \$2 million for the 2009-10 fiscal year with a cumulative total of approximately \$8.4 million. In response, the Village Board and Staff have taken steps to maintain balanced budgets, restructure the LSC Bonds and operate within available resources. Given the general decline in sales tax revenue since 2001 and anticipation that sales tax revenue will not return to previous levels, the Village staff has further reduced current spending levels and included additional cuts in their budget proposals for 2010-2011. Several of those cuts were included in the initial proposed budget while others have been based on discussions with the Village Board at the budget meetings. Libertyville continues to remain 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.

Although the current 2009-10 budget included a General Fund surplus of \$35, significant reductions in sales tax, state income tax, recreation fees and other revenues threatened to turn that small surplus into a \$951,575 General Fund deficit. Based on this projected deficit, staff developed a plan which was presented to the Village Board in the fall of 2009. Included in this plan was requiring all non-shift employees to take 6 unpaid furlough days, the reduction of transfers to the Vehicle Replacement and Maintenance Fund, and transferring \$300,000 from the Capital Projects Fund and \$250,000 from the Sales Tax Bond Fund to the General Fund. These items reduced the projected deficit which is now expected to be \$235,826 (prior to the \$8.4 million transfer to the Sports Complex as mentioned below).

The unreserved General Fund Balance as of April 30, 2009 was \$9,945,514; however this balance included a receivable from the Sports Complex of \$6,389,130. The Village Board had always planned on paying this amount back to the General Fund upon the sale of certain portions of the Sports Complex property. Due to the economy and decline of the real estate market, there has not been a viable offer to purchase the property at a price the Board feels is realistic. As a result, the Village Board will be approving a transfer of \$8,410,020 (includes the current year's subsidy) and the receivable will be written off the books causing the fund balance to decrease to \$1.3 million. Fund balance includes other items besides cash, such as receivables and payables, and is not necessarily a measure of available resources that can be budgeted for immediate future use.

### ***Budget Preparation***

At the November 2009 Committee of the Whole meeting the Staff reviewed the updated Five Year Financial Plan (included in this document) which projected a \$171,467 General Fund deficit for the upcoming 2010-2011 budget. This deficit was before including the subsidy to the Sports Complex for the payment of bond principal and interest. The Staff again was instructed to thoroughly examine all revenue and expenditure components of the Village Budget, and additional revenue adjustments and expenditure cuts including the lay-off of several positions were made and the 2010-11 General Fund is now projected to have a surplus of \$1,267,735. After six consecutive years of reducing budget expenditures, these additional expenditure reductions will directly impact service levels and were reviewed with the Village Board during budget

meetings. While the original proposed budget did include a General Fund surplus, the Village's cash reserve level is projected to be less than \$250,000. Due to the continuing economic downturn and the uncertainty of many revenue sources, Staff and the Village Board instituted additional cuts that are necessary in order to allow the Village to continue operating in the event of another revenue shortfall in the future and to begin rebuilding the Village's unreserved cash and fund balance.

Due to the projected 2009-10 General Fund deficit, the Village will be unable to transfer additional funds to the Building Improvement and the Fleet Maintenance and Replacement Funds. Also due to this projected deficit, 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 2009-10 is projected to be \$5,400,000 which is a decrease of approximately \$377,524 from the previous fiscal year and \$634,800 below budget. Prior to the 2009-10 fiscal year, a portion of Sales Tax was allocated to paying the debt service on two bond issues and the balance accounted for in the General Fund. Sales tax has been declining since the 2001-02 fiscal year when sales tax (\$7,003,590 General Fund and \$834,333 Bond Fund) accounted for 37% of all General Fund revenues (\$18,717,132). In comparison, projections for 2009-10 show Sales Tax revenue (\$5,400,000) is now 26% of all General Fund revenues (\$20,978,201).

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.

Reductions in the General Fund have been accomplished through:

- Eliminating cost of living and performance based raises for all non-union employees.
- Continuing furlough days with non-union employees required to take 1 furlough day per month;
- Maintaining a hiring freeze, and deferring the replacement or elimination of 9 vacant positions - (1) Public Works Maintenance Technician, (1) Records Assistant, (1) Public Safety Telecommunicator, (2) Police Officers, (1) Police Deputy Chief (1) Fire Lieutenant, (1) Public Works Secretary and (1) Parks and Recreation Supervisor (layoff). Five other full-time positions have been eliminated over the last several years;
- Offering an early retirement incentive which was accepted by 3 employees;
- The lay-off of the following positions - Project Engineer, Building Inspector, Building Maintenance Technician and Parks Facility Technician;
- Increasing the employee share of health insurance premiums from 10% to 12%;
- Reclassifying 1 accounting assistant and 3 secretarial positions from full-time to part-time;

- 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 all operating capital purchases;
- Increasing fees for alarm monitoring which is expected to generate \$40,000;
- Maintaining a reduction in contractual landscaping services with more work to be performed by Parks and Recreation Staff;
- Continuing the 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 and service awards.

### ***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 proposed 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 begin work on the surface parking improvements 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 several years ago;
- The proposed 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 \$255,000 from the Infrastructure Maintenance Fee tax, which will be utilized for road improvements;
- 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;
- The Village continues to have a low level of General Obligation debt with only \$1,740,000 in principal that will be paid by Village taxpayers (2% of Statutory Debt Limitation of \$108,420,362);
- 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 proposed 2010-2011 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 proposed 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 2010-11 fiscal year will be \$42.5 million which represents an increase of \$1,203,220 (2.9%) compared to 2009-2010 budgeted revenues of \$41.3 million. The largest variances in revenues are due to the addition of utility taxes for gas, electric and an increase in the telecom tax (\$2,515,500), an increase in pension fund investment income (\$331,700) and an increase in sports complex revenues (\$227,650). Overall revenues for the Sports Complex are actually decreasing \$122,350 since the total includes the \$350,000 debt subsidy transfer from the General Fund. The proposed budget projects total sales tax revenues of \$5.5 million, which reflects a 9% decrease over 2009-10 budgeted revenues and an increase in property tax revenues of \$152,700 to \$5.6 million.

### ***Expenditure Summary***

Expenditures for the 2010-11 fiscal year are estimated to be \$41.9 million, which represents a decrease of \$8,093,205 (16.2%) compared to 2009-10 budgeted expenditures of \$50.0 million. The majority of the decrease is attributable to decreases in capital projects (\$2,516,315 in the water and sewer fund and \$5,595,725 in the TIF fund). The Fire Fund, Concord Special Service Area, Water and Sewer, Park Improvement, Bond and Fleet Service & Replacement Funds have expenditures exceeding revenues for 2010-11, with the largest being the Water and Sewer Fund. This budget includes several projects that are being completed in the 2010-11 fiscal year that were funded with a bond issued several years ago and the corresponding revenue reflected in a prior year. The others are being funded with prior years fund balances to cover the total expenditures that exceed total revenue for the 2010-11 fiscal year.

The following table shows the proposed 2010-11 expenditures broken out by type along with the percent change from the previous fiscal year:

2010-2011 Expenditures by Type

	2009-10	2010-11	% Change
Salaries	14,872,405	14,019,245	-5.7%
Benefits	5,654,440	6,054,935	7.1%
Contractual	5,886,865	7,580,015	28.8%
Utilities	1,231,245	1,136,225	-7.7%
Commodities	5,106,270	5,048,620	-1.1%
Capital	11,161,440	3,537,300	-68.3%
Repairs & Maintenance	1,692,110	1,586,765	-6.2%
Transfers	491,115	588,315	19.8%
Debt	3,913,790	2,365,055	-39.6%
Total	50,009,680	41,916,475	-16.2%

As indicated in the above table, while the Village has reduced expenses in many areas, others have experienced increases. Employee benefit expenses have increased \$400,495 mainly due to increases in the amount required to be contributed to pension funds. Contractual has increased \$1,693,150 and includes the \$1,610,000 rebate of TIF funds that is required to be rebated to all of the taxing bodies in the TIF area. There is a \$97,200 increase in transfers to account for the \$350,000 transfer from the General Fund to the Sports Complex Fund to subsidize the debt.

A summary of 2009-10 revenues, expenditures and fund balances compared to budgeted and estimated 2010-11 revenues, expenditures and fund balances is identified below. The total year end balance for all funds is expected to be \$38,318,106 on April 30, 2011. The variance in 2009-10 is due to the transfer from the General Fund to the Sports Complex Fund to account for the current and previous years subsidy to cover the debt payments of the Complex.

	Budget 2009-2010	Estimated 2009-2010	Proposed 2010-2011
Total Revenue:	\$41,294,095	\$47,671,415	\$42,497,315
Total Expenditure:	\$50,009,680	\$54,673,635	\$41,916,475
Year End Balance	\$35,992,889	\$37,706,254	\$38,287,094

### ***General Fund Summary***

Although the Five-Year plan indicated a General Fund deficit of \$171,467, Staff has made various cuts in expenditures along with revenue adjustments resulting in a proposed 2010-11 surplus of \$1,267,735. General Fund revenues of \$23,245,700 are \$1,255,750 (5.7%) more than 2009-10 budgeted revenues. The major changes from the 09-10 budget to the proposed 10-11 budget include:

- An increase of \$152,700 (2.8%) in property tax revenue due to the assessment of new property within the Village.
- An increase of \$1,900,000 from the addition of gas and electric utility taxes that became effective on January 1, 2010.
- An increase of \$615,000 in telecommunications tax that was increased from 3.5% to 6% effective January 1, 2010.
- An increase of \$105,000 for the Village's share of the TIF rebate.
- A decrease of \$453,000 (41%) in building permits due to the slowdown in the building industry.
- A decrease of \$413,000 (22%) in state income taxes due to high unemployment within the State.
- A decrease of \$534,800 (9%) in sales taxes to reflect current sales tax distributions which have decreased due to the current economy.
- A decrease of \$57,050 (12%) in recreation and pool revenue.
- A decrease of \$130,000 in interest income due to current interest rates and a lower amount of available funds invested.

Expenditures of \$21,977,965 in the 2010-2011 General Fund reflect a decrease of \$23,425 (-0.1%) compared to the budgeted 2009-10 General Fund expenditures of \$21,989,915. The largest variances from year to year are a \$495,455 reduction in salaries due to staff lay-off's and the hiring freeze; employee benefits are increasing \$448,750; and \$350,000 for the transfer to the Sports Complex and are further explained below. Salaries include a 4.3% decrease and include cost of living increases of 3.25% for the police union and 3.5% for the fire union along with funding for the contractual step increases. Salaries also include the addition of 3 full time firefighter/paramedic employees which will replace three contract firefighter/paramedics. As mentioned earlier in this document, there will not be a cost of living or merit increase for non-union employees in the 2010-11 fiscal year. All non-union employees are also being required to take 12 unpaid furlough days this fiscal year. There are currently seven positions in the General Fund that are vacant and are not being budgeted for in the 2010-11 budget, an additional 4 positions have been reclassified from full to part-time, and 4 lay-offs are included in the General Fund budget. Employee benefits include a 9.6% increase. Benefits include federally required Social Security and Medicare costs along with pension and employee insurance. Included in this proposed budget are increases for employee insurance from the Intergovernmental Personnel Benefit Cooperative (IPBC) of approximately 7.5% for both the PPO program and HMO programs. The Village has changed the third party administrator from Cigna to Blue Cross and was able to reduce the current year premiums due to this change. Employees will also be required to pay 12% of the cost of insurance compared to the current rate of 10%. The required contribution to the pension funds has increased \$252,840 (25%) for police, \$274,110 (38%) for fire and 10% for other employees in the Illinois Municipal Retirement fund.

Staff projects that the 2010-11 year end balance in the General Fund will be approximately 2.6 million, or 12% of expenditures, which is less than the goal for the General Fund balance of six months operating expenses (50%) based on the 2010-11 budget. As mentioned earlier in this letter, fund balance differs from available cash balances due to the inclusion of receivables and payables. In comparison the cash balance projected as of April 30, 2010 is \$255,982.

### ***Future General Fund Challenges***

*Pension Funding-* Village employees participate in the Police Pension Fund, Fire Pension Fund or the Illinois Municipal Retirement Fund (IMRF). These pension funds are governed by Illinois Statutes and can only be changed by State legislation. All benefit levels, employee and employer contributions are governed by the State; however the Village is required to ultimately fund these programs. All three pension funds were hit by last year's negative investment returns and due to this, the required Village funding has increased dramatically.

The funding level for the Illinois Municipal Retirement Fund (IMRF) was based on the year ended December 31, 2008 in which IMRF had an investment return of -25%. Due to this loss, the Village's IMRF contribution rate was projected to increase 20%. The IMRF board authorized a change in the rate calculation which allowed municipalities the option to limit the rate increase to a maximum of 10% to help moderate the effect of the investment losses. The Village chose to use this modified rate for the 2010 IMRF

contributions. The difference between the modified rate and the normal rate will be shown as a pension liability in the Village's financial statements. Preliminary investment results reported by IMRF for the period ending December 31, 2009 indicate a 24.5% rate of return.

The funding levels for the Police and Fire Pension Funds are based on the actuarial reports determined as of April 30, 2009. As of this date, the Police Pension Fund incurred 12.5% loss and the Fire Pension Fund had a 14.4% loss. These losses resulted in a required tax levy increase of \$262,871 (27%) for Police and \$274,110 (38%) for Fire. The levies for Police and Fire Pension are part of the Property Tax Cap legislation and for the 2009 levy; the Village was limited to a .1% tax increase due to inflation. As a result of this increase, the remaining property tax levy allocated for General Fund operations was reduced in order to comply with the tax cap legislation. Various municipal organizations introduced legislation that would enable a temporary change to the funding methods to reduce the impact of the investment losses; however, the public safety unions failed to agree and the legislation did not pass.

*Other Post Employment Benefits (OPEB)* – The Village is required to have an actuarial study performed in order to account for future costs associated with post employment benefits. Due to State Statutes, the Village is required to allow any employee that retires under a Village sponsored pension program, to remain on the Village provided group health insurance plan. The Village is not required to contribute to the premiums and the retiree is responsible for 100% of the premium; however, due to the age of a retiree, there is an implicit rate subsidy that must be accounted for. The Village is also required under the Public Safety Employee Benefit Act (PSEBA) to pay 100% of the medical insurance premium for any police or fire pension member that is granted a work related duty disability pension. This payment is made for the life of the pensioner. As of April 30, 2009, the Village has one firefighter that is receiving PSEBA benefits. The Village's actuarial liability for OPEB was \$128,800. The Village has chosen not to fund this obligation and is paying it on an annual basis.

*Red Light Cameras* – In 2009 the Village Board approved entering into a contract with LaserCraft to install several red light cameras at high accident intersections within Village limits. Earlier in the current fiscal year, LaserCraft elected to discontinue business in Illinois and the Village has entered into a new agreement with Gatso. Installation of the cameras began in mid-February with the cameras expected to be operational by May 1<sup>st</sup>. Included in this budget is net revenue of \$473,335 for red light violations. Based on projections from Gatso, the revenue budget is conservative for several reasons. The intersections were chosen based on the number of accidents at each of the intersections and the Village Board approved the cameras with a goal of improving safety at these intersections by changing driver behavior. There has also been recent legislation proposed that would reduce the fines that can be assessed or eliminate red light cameras completely. Staff is proposing to use any additional red light camera revenue above what is budgeted to rebuild the General Fund unreserved fund balance, rather than to fund Police operations.

### ***Capital Purchases/Capital Improvements Summary***

The proposed 2010-11 Village Budget reflects total capital expenditures of \$3,537,300. Of this amount, \$1,718,940 is being funded through the Water and Sewer Fund, \$235,920 by the Internal Service Funds; \$714,140 by Special Revenue Funds and \$686,300 by the following 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 worked with the involved taxing bodies and was successful in obtaining State legislation to extend the TIF for another 12 years. The extension is necessary in order to generate revenues to complete the surface improvements to the downtown parking lot on the west side of Milwaukee Avenue and to improve the parking on the east side of Milwaukee Avenue. For the 2010-11 budget, \$340,000 has been allocated for the design of the surface lot improvements and to move the utilities underground. As part of the approval process for the TIF extension, the Village has pledged to rebate 70% of all tax revenues back to the other taxing bodies during the extension period. For the 2010-11 budget, it is anticipated that \$1,610,000 will be rebated to the various taxing entities.

The *Capital Improvement Fund* includes expenditures for improvements such as: \$45,000 for Engineering and street lighting design for the reconstruction of Dymond Road that is expected to take place in the 2011-12 fiscal year; \$57,600 for repaving Parkview Drive; \$15,000 to repave Dawes west of Golf to Warwick Lane; and \$220,000 for patching of other roadways; \$40,000 for the annual sidewalk replacement program; \$10,000 for Quiet Zone railroad delineators on Winchester Road; and \$19,500 for costs associated with the vehicle sticker process. Funding for the Capital Improvement Fund is limited to vehicle sticker sales, 1% Telecommunications Tax and transfers of surplus funds from the General Fund. The General Fund will not have surplus funds available to transfer this year or next. If all of the projects budgeted are completed during the 2010-11 fiscal year, the Capital Improvement Fund is estimated to have a fund balance of \$874,606 on April 30, 2011.

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 \$50,200 in park improvements are anticipated to be completed during the 2010-11 fiscal year. Included in this total is \$3,000 to purchase a liner for the Bolander ice rink; \$18,700 for Butler Lake weed control and shoreline plant management; \$4,500 for the Cook House rose garden and \$24,000 for repairing the golf course access easement located in the parking lot of the Libertyville Tennis Club. Funding for these improvements is provided from impact fees imposed on new home construction, which can only be utilized for Park improvements. Due to the economy, these fees have decreased and are projected to be \$60,000 for 2010-11. The budget reflects a transfer of \$81,315 to the Sales Tax Bond Fund, representing the debt service on the \$1.0 million bond issue to purchase the Bolander property. As of May 1, 2010, there is a principal balance on this bond of \$510,000 and final maturity is in the 2016-17 fiscal year. The April 30, 2011 balance in the Park Improvement Fund is estimated to be \$317,382.

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 proposed budget includes \$25,000 to continue replacement of HVAC equipment in the Schertz Building. The Fire Department has received a grant to replace aging generator equipment and this grant revenue of \$36,000 along with the generator expense is also included in this fund. The grant requires the Village to provide 10% of the costs and the foreign fire fund will cover this portion of the expense. 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 \$75,241 is anticipated in the Public Building Improvement Fund on April, 2011.

### ***Vehicle Replacement***

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 is provided through fees assessed to each department for maintaining the Village fleet of vehicles. The fees for the 2010-11 year are based on actual costs incurred in the 2009-10 fiscal year. As mentioned earlier, due to a projected deficit in the General Fund, the Village was decreased maintenance transfers to this fund. Funding for vehicle replacement is based on a predetermined amortization schedule. This year's proposed budget includes \$120,000 in vehicle purchases for 5 squad cars. The squad cars were originally scheduled to be replaced in the 2009-10 fiscal year and were deferred due to budgetary concerns. One of the four wheel drive vehicles used by the Community Service Officers was to be replaced; however, an Engineering Department vehicle will be transferred for their use. In order to preserve the fund's balance, the Village has turned to leasing certain high cost equipment and one ambulance and a public works plow truck are proposed to be purchased through a lease purchase in 2010-11. The replacement ambulance that is included in the budget will be purchased toward the end of the 2010-11 fiscal year in order to minimize the impact to the budget. The proposed budget includes lease payments on these new vehicles along with four large Public Works trucks, a fire squad and an ambulance. The 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, 2011 is \$492,139 which is approximately \$280,000 below the Staff goal for a minimum fund balance. This fund balance has been decreasing due to operating costs for various items such as shop cleaning, time off or other administrative functions that are not allocated to repairs and therefore not

reimbursed. The Village will need to increase the amount charged to other departments and/or reduce costs in this fund in order prevent ongoing additional decreases in the fund balance.

### ***Water and Sewer Fund Summary***

The 2010-2011 proposed Budget continues an aggressive capital improvement plan in the Water and Sewer Fund. More than \$1.7 million in water main, sanitary sewer and wastewater treatment improvements are included in the budget. Approximately \$1.3 million of this amount is for projects carried over from last fiscal year. Based on this capital plan, the working capital in the Water and Sewer Fund/Northwest Water and Sewer Fund is expected to drop to \$.6 million. The Village issued a bond in 2006 to fund several improvements and increased water and sewer rates in order to fund future improvements and maintain a healthy balance in this fund. The fund balance has not grown as previously projected due to a decrease in water usage. The Village approved a water and sewer rate increase of 3% that was effective January 2009 with annual increases of 3% effective beginning May 1, 2010.

The proposed Village Budget includes an expenditure of \$2,340,000 for the purchase of Lake Michigan water from the Central Lake County Joint Action Water Agency (CLCJAWA). This amount includes the proposed increase in wholesale water rates from \$2.32 to \$2.46 per 1000 gallons that CLCJAWA is proposing. In each operating division, salaries and most other operating accounts have been kept at 2009-10 levels. The water supervisor has retired in March and this position will not be replaced with the duties of this position handled by other existing employees. For 2010-11, the Water/Sewer Enterprise Fund includes \$874,500 for improvements at the Wastewater Treatment Plant, \$505,000 to complete a water/sewer main crossing beneath the Des Plaines River, \$34,000 for a well capacity study, and \$270,000 in sanitary sewer improvements.

### ***Libertyville Sports Complex***

The proposed budget for the Libertyville Sports Complex (LSC) for 2010-2011 includes revenues of \$2,998,150 and expenditures of \$2,962,655 that will generate a \$35,495 surplus. Included in the budget is the transfer of \$350,000 from the General Fund that is intended to subsidize the annual principal and interest payments of the LSC. Also included is a reduction in debt service payments due to the recent bond refunding of the outstanding debt that was issued to purchase the land and construct the complex. The refunding reduced the annual debt service payments from \$2.2 million to approximately \$1.0 million for the next four years. In the fifth year, the payments will increase to approximately \$1.8 million and remain at that level until the bonds mature in 2030. The Village will continue to market the Family Entertainment and Golf Learning Center parcels with the intent to reduce the bonds outstanding with any proceeds from the sale of land.

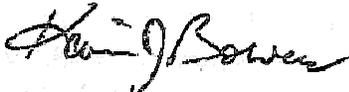
Due to the ongoing deficits at the LSC, reductions have been made in staffing and other operating costs. Operating expenses in the proposed 2010-11 budget have decreased \$63,950 partially due to the lay-off of one employee. The Golf Learning Center expenses have increased from the current year due to the Golf Learning Center contracting with a golfing professional to offer golf lessons. The Village nets 20% of the lesson revenue and does not incur any personnel or other costs to offer lessons by using this type of contract. The LSC is expected to generate an operating profit in 2010-11 of \$546,495

which is not sufficient to fund the annual debt service payments of \$944,000. This annual deficit is being funded by a transfer of \$350,000 from the General Fund. As mentioned earlier in this report the Village is transferring the current year and previous years combined deficits in the amount of \$8,410,020 from the General Fund to the Sports Complex Fund which will eliminate the payable from the Sports Complex to the General Fund.

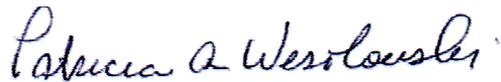
***Acknowledgments***

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 \$171,467 to a surplus of \$1,267,735. Special thanks to Lina Colunga for assistance in formatting and assembling the budget document.

The Mayor, Village Board, residents and business owners can continue to 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**  
**2010-11 BUDGET CALENDAR**

October 20, 2009	Village Board meets to review status of goals and priorities from fiscal year 2009-10 and develop goals and priorities for 2010-11
November 10, 2009	Committee of the Whole discusses update of the Five-Year Financial Plan, 2009 Tax Levy and 2010-11 Village Budget
November 24, 2009	Village Board conducts hearing to discuss 2009 Tax Levy
December 2, 2009	Distribute budget instructions and worksheets to Department Heads
December 8, 2009	Adopt 2009 Tax Levy
January 8, 2010	Budget requests due to Village Administrator and Finance Director
February 18, 2010	Distribute proposed Budget to Village Board
February 27, 2010 (Sat.)	Budget meeting with Board to review department requests 8:00 a.m.
March 2, 2010	Budget meeting with Board (Cont.) 7:00 p.m.
March 6, 2010 (Sat.)	Final budget meeting with Board (if necessary) 8:00 a.m.
April 13, 2010	Conduct Public Hearing on 2010-11 Village Budget
April 27, 2010	Adopt 2010-2011 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.

**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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **PROPRIETARY FUNDS**

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

### **Enterprise Funds**

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

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

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

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

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

## **FIDUCIARY FUNDS**

### **Pension Trust Fund**

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

**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 2010-2011 BUDGET HIGHLIGHTS**

### **OVERALL BUDGET**

- Estimated revenues for all funds (\$42.5 million) an increase of \$1,203,220 or 2.9% compared to 2009-2010.
- Incorporates revenue from 2009 Tax Levy of \$5.8 million and estimated Sales Tax revenues of \$5.5 million.
- Expenditures for all funds estimated to be \$41.9 million, a decrease of 16.2% compared to 2009-2010 budget.
- Overall budget has revenues (\$42.5 million) exceeding expenditures (\$41.9 million) and is balanced. Several individual funds have expenditures exceeding revenues due to a planned spend down of prior unreserved fund balance which will be used to cover the difference.
- Overall operating expenses increased 3.1% compared to the 2009-10 budget.

### **PERSONNEL/SALARY EXPENDITURES**

Total Salary Expenditures have decreased 5.7% from the 2009-10 budget, and include:

- A 3.25 to 3.5% market adjustment in salary ranges for the previously approved police and fire union contracts. Funding is also included for the police & fire union step increases.
- All non-union merit increases and market adjustments have been eliminated for this fiscal year.
- Non-union employees will be required to take 12 unpaid furlough days.
- Employee benefit expenditures increased 7.1% from 2009-10 budget.
- Nine vacant positions will remain unfilled, 3 employees accepted an early retirement incentive, 3 positions were laid off and 4 positions were reclassified from full to part time.

### **CAPITAL EXPENDITURES**

- Capital Expenditures of over \$3.5 million.
  - o \$843,240 in road resurfacing/reconstruction projects.
  - o \$839,000 in watermain and sanitary sewer replacements.
  - o \$871,500 for improvements at the Wastewater Treatment Plant.
  - o \$50,200 in Park and Playground improvements.
  - o Includes \$120,000 for vehicle purchases.
  - o \$340,000 to begin work on the ground parking improvements in the downtown area.
  - o \$61,000 in improvements to Village buildings

## **GENERAL FUND**

- Revenues are estimated to increase 5.7% or \$1,255,750 and include the following:
  - o Property tax is projected to increase 2.8% due to an increase in the equalized assessed valuation along with a 0.1% consumer price index increase allowed by the tax cap.
  - o An 11.7% (\$973,300) decrease in State Income and Sales Tax revenues due to the economy and high level of unemployment within the State.
  - o License and permit revenue down \$434,000 (33%) due to the slowdown in the housing industry.
  - o An increase of \$1,895,000 in other taxes due to the addition of the electric and gas utility taxes.
- Expenditures have decreased 0.5% or \$11,950, mainly due to reductions in staffing.
- The General Fund is balanced with a budgeted surplus of \$1,267,735 which will be used to begin rebuilding the unreserved fund balance.

## **WATER AND SEWER FUND**

- Includes \$2,340,000 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 \$1.8 million in water and sewer capital projects which is expected to reduce the Water and Sewer Fund balance to \$.6 million. A \$3 million dollar bond was issued in 2006 to fund many of these capital improvements.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 BUDGETED REVENUES SUMMARY

FUND	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ESTIMATE	2010-11 APPROVED
GENERAL FUND	21,059,712	20,583,063	21,989,950	20,978,201	23,245,700
<u>SPECIAL REVENUE FUNDS</u>					
MOTOR FUEL TAX FUND	623,253	558,947	558,000	540,200	541,000
EMERGENCY TELEPHONE SYSTEM	336,239	348,147	315,600	317,700	315,000
COMMUTER PARKING FUND	363,191	345,858	372,000	351,500	347,500
FIRE FUND	0	28,167	0	5,500	4,500
FOREIGN FIRE INSURANCE TAX FUND	29,718	32,618	30,050	38,400	38,000
TIMBER CREEK SPECIAL SERVICE AREA	23,444	24,364	23,850	23,885	21,810
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	24,238	21,773	21,460	21,410	22,230
HOTEL/MOTEL TAX FUND	230,113	199,634	218,575	164,855	180,100
TOTAL SPECIAL REVENUE	1,630,196	1,559,508	1,539,535	1,463,450	1,470,140
<u>ENTERPRISE FUND</u>					
WATER & SEWER	6,958,288	6,051,450	6,496,980	5,996,480	6,187,980
LIBERTYVILLE SPORTS COMPLEX	3,213,661	2,704,026	2,770,500	10,873,160	2,998,150
TOTAL ENTERPRISE	10,171,949	8,755,476	9,267,480	16,869,640	9,186,130
<u>CAPITAL PROJECT FUNDS</u>					
CAPITAL IMPROVEMENT	936,011	702,113	676,600	657,850	665,500
TAX INCREMENT FINANCING	2,252,811	2,134,736	2,361,000	2,516,979	2,300,000
IMPACT FEE FUND	255,819	432	0	0	0
PARK IMPROVEMENT FUND	321,539	245,644	195,100	114,900	71,000
PUBLIC BUILDINGS IMPROVEMENT FUND	57,215	55,270	55,000	55,000	91,000
TOTAL CAPITAL PROJECT	3,823,395	3,138,195	3,287,700	3,344,729	3,127,500
<u>DEBT SERVICE FUND</u>					
GENERAL BOND & INTEREST	228,326	1,952,783	225,980	213,520	185,030
SALES TAX BOND FUND	1,234,800	1,041,456	78,615	78,115	81,315
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	0	0	0	0	0
TOTAL DEBT SERVICE	1,463,126	2,994,239	304,595	291,635	266,345
<u>PENSION FUNDS</u>					
POLICE PENSION FUND	1,675,749	(514,008)	1,773,000	1,731,325	1,925,640
FIREFIGHTER PENSION FUND	1,438,538	(1,450,394)	1,262,000	1,302,175	1,457,060
TOTAL PENSION FUNDS	3,114,287	(1,964,402)	3,035,000	3,033,500	3,382,700
<u>INTERNAL SERVICE FUNDS</u>					
FLEET SERVICES & REPLACEMENT FUND	1,503,783	1,506,485	1,464,635	1,251,060	1,377,800
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	392,690	415,603	405,200	439,200	441,000
TOTAL INTERNAL SERVICE FUNDS	1,896,473	1,922,088	1,869,835	1,690,260	1,818,800
TOTAL REVENUES ALL FUNDS	43,159,139	36,988,167	41,294,095	47,671,415	42,497,315

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 BUDGET EXPENSE SUMMARY BY FUND

FUND	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ESTIMATE	2010-11 APPROVED
GENERAL FUND	21,133,042	21,339,652	21,989,915	29,609,750	21,977,965
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SPECIAL REVENUE FUNDS					
MOTOR FUEL TAX FUND	606,718	1,181,065	525,100	548,331	540,740
EMERGENCY TELEPHONE SYSTEM	320,073	329,281	313,375	313,455	306,960
COMMUTER PARKING FUND	274,854	273,559	269,940	264,515	345,505
FIRE FUND	0	1,834	0	5,000	7,000
FOREIGN FIRE INSURANCE TAX FUND	23,158	30,818	30,000	30,000	75,000
TIMBER CREEK SPECIAL SERVICE AREA	16,258	13,201	21,810	18,600	21,100
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	14,400	14,433	22,250	25,900	28,900
HOTEL/MOTEL TAX FUND	259,317	223,831	214,850	167,550	176,600
TOTAL SPECIAL REVENUE	1,514,778	2,068,022	1,397,325	1,373,351	1,501,805
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ENTERPRISE FUND					
WATER & SEWER	7,374,391	7,241,847	10,729,910	8,030,975	8,234,085
LIBERTYVILLE SPORTS COMPLEX	4,586,057	4,554,666	4,479,395	4,479,030	2,962,205
TOTAL ENTERPRISE	11,960,448	11,796,513	15,209,305	12,510,005	11,196,290
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CAPITAL PROJECT FUNDS					
CAPITAL IMPROVEMENT	618,818	895,126	521,900	791,575	417,100
TAX INCREMENT FINANCING	914,623	5,678,798	5,950,225	5,164,820	1,955,000
IMPACT FEE FUND	0	0	256,000	256,250	0
PARK IMPROVEMENT FUND	278,302	381,331	210,115	200,315	131,515
PUBLIC BUILDINGS IMPROVEMENT FUND	279,719	168,937	85,400	58,125	61,000
TOTAL CAPITAL PROJECT	2,091,462	7,124,192	7,023,640	6,471,085	2,564,615
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DEBT SERVICE FUND					
GENERAL BOND & INTEREST	217,850	1,940,115	209,855	209,685	186,130
SALES TAX BOND FUND	1,232,810	1,245,035	78,715	328,715	81,315
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	0	0	0	0	0
TOTAL DEBT SERVICE	1,450,660	3,185,150	288,570	538,400	267,445
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PENSION FUNDS					
POLICE PENSION FUND	1,276,789	1,918,131	1,354,085	1,443,969	1,559,000
FIREFIGHTER PENSION FUND	798,778	934,997	977,150	959,995	995,805
TOTAL PENSION FUNDS	2,075,567	2,853,128	2,331,235	2,403,964	2,554,805
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INTERNAL SERVICE FUNDS					
FLEET SERVICES & REPLACEMENT FUND	1,520,067	1,610,329	1,414,280	1,407,500	1,420,795
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	391,076	315,101	355,410	359,580	432,755
TOTAL INTERNAL SERVICE FUNDS	1,911,143	1,925,430	1,769,690	1,767,080	1,853,550
TOTAL EXPENSES ALL FUNDS	42,137,100	50,292,087	50,009,680	54,673,635	41,916,475



VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 FUND BALANCE SUMMARY

FUND	Balance 04/30/08	Balance 04/30/09	Projected Balance 04/30/10	Revenues 2010-11	Expenditures 2010-11	Projected Fund Balance 04/30/11
GENERAL FUND	10,702,103	9,945,514	1,313,965	23,245,700	21,977,965	2,581,700
<b>SPECIAL REVENUE FUNDS</b>						
MOTOR FUEL TAX FUND	765,045	142,927	134,796	541,000	540,740	135,056
EMERGENCY TELEPHONE SYSTEM	210,633	229,499	233,744	315,000	306,960	241,784
COMMUTER PARKING FUND	989,438	1,061,737	1,148,722	347,500	345,505	1,150,717
FOREIGN FIRE INSURANCE TAX	40,529	42,329	50,729	38,000	75,000	13,729
TIMBER CREEK SPECIAL SERVICE AREA	17,321	28,484	33,769	21,810	21,100	34,479
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	28,575	35,915	31,425	22,230	28,900	24,755
HOTEL/MOTEL TAX FUND	44,207	20,010	17,315	180,100	176,600	20,815
TOTAL SPECIAL REVENUE	2,095,747	1,587,233	1,677,332	1,470,140	1,501,805	1,645,667
<b>ENTERPRISE FUNDS</b>						
WATER/SEWER	5,861,814	4,671,417	2,636,922	6,187,980	8,234,085	590,817
LIBERTYVILLE SPORTS COMPLEX	-5,893,691	-7,744,331	-1,350,201	2,998,150	2,962,205	-1,314,256
TOTAL ENTERPRISE	-31,877	-3,072,914	1,286,721	9,186,130	11,196,290	-723,439
<b>CAPITAL PROJECTS FUNDS</b>						
CAPITAL IMPROVEMENT	952,944	759,931	626,206	665,500	417,100	874,606
TAX INCREMENT FINANCING	6,380,247	2,836,185	188,344	2,300,000	1,955,000	533,344
PARK IMPROVEMENT FUND	598,999	463,312	377,897	71,000	131,515	317,382
PUBLIC BUILDINGS IMPROVEMENT FUND	162,033	48,366	45,241	91,000	61,000	75,241
TOTAL CAPITAL PROJECTS	8,350,042	4,364,044	1,237,688	3,127,500	2,564,615	1,800,573
<b>DEBT SERVICE FUND</b>						
GENERAL BOND & INTEREST	419,729	432,397	436,232	185,030	186,130	435,132
SALES TAX BOND FUND	554,320	350,741	100,141	81,315	81,315	100,141
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	0	0	0	0	0	0
TOTAL DEBT SERVICE	974,049	783,138	536,373	266,345	267,445	535,273
<b>PENSION FUNDS</b>						
POLICE PENSION FUND	18,718,136	16,285,997	16,573,353	1,925,640	1,559,000	16,939,993
FIREFIGHTER PENSION FUND	16,289,710	13,904,319	14,246,499	1,457,060	995,805	14,707,754
TOTAL PENSION FUNDS	35,007,846	30,190,316	30,819,852	3,382,700	2,554,805	31,647,747
<b>INTERNAL SERVICE FUNDS</b>						
FLEET SERVICES & REPLACEMENT FUND	795,418	691,574	535,134	1,377,800	1,420,795	492,139
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	119,067	219,569	299,189	441,000	432,755	307,434
TOTAL INTERNAL SERVICE FUNDS	914,485	911,143	834,323	1,818,800	1,853,550	799,573
	0	0	0	0		
TOTAL BALANCE ALL FUNDS	58,012,395	44,708,474	37,706,254	42,497,315	41,916,475	38,287,094

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
2010-11 EXPENDITURES BY FUND

FUND	SALARIES	BENEFITS	CONTRACTUAL	UTILITIES	COMMODITIES	CAPITAL
<b>GENERAL</b>						
LEGISLATIVE BOARDS	52,925	4,020	3,500	-	31,375	-
ADMINISTRATION	556,405	226,090	266,880	16,000	71,855	-
LEGAL	-	-	332,500	-	-	-
PUBLIC BUILDINGS	-	21,200	10,395	2,000	5,965	-
COMMUNITY ORGANIZATIONS	-	-	40,200	-	156,000	-
COMMUNITY DEVELOPMENT	816,215	330,845	81,645	8,000	33,900	-
CENTRAL BUSINESS DIST PARKING	-	-	500	1,900	3,000	-
PUBLIC WORKS	676,315	375,285	120,175	108,000	329,680	-
POLICE	4,252,200	2,123,485	699,345	17,000	238,460	-
FIRE	3,308,745	1,621,245	767,825	44,000	375,005	-
EMERGENCY MANAGEMENT	-	-	-	1,800	1,100	-
PARKS & RECREATION	1,333,900	443,485	291,580	116,440	298,650	-
<b>TOTAL GENERAL FUND</b>	<b>10,996,705</b>	<b>5,145,655</b>	<b>2,614,545</b>	<b>315,140</b>	<b>1,544,990</b>	<b>-</b>
<b>SPECIAL REVENUE</b>						
MOTOR FUEL TAX	-	-	-	-	-	505,640
EMERGENCY TELEPHONE SYSTEM	75,730	20,655	18,575	49,500	11,300	58,500
COMMUTER PARKING	91,720	36,085	30,415	15,385	9,500	75,000
FIRE FUND	-	-	-	-	2,500	-
FOREIGN FIRE INSURANCE TAX	-	-	-	-	-	75,000
TIMBER CREEK SPECIAL SERVICE AREA	-	-	-	-	5,000	-
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	-	-	-	-	12,000	-
HOTEL/MOTEL TAX FUND	-	-	176,600	-	-	-
<b>TOTAL SPECIAL REVENUE</b>	<b>167,450</b>	<b>56,740</b>	<b>225,590</b>	<b>64,885</b>	<b>40,300</b>	<b>714,140</b>
<b>ENTERPRISE</b>						
WATER	751,310	200,290	99,355	61,200	2,445,120	3,000
SEWER	386,160	115,640	52,215	48,200	38,080	5,440
WASTE WATER TREATMENT	385,810	154,215	77,755	316,100	205,435	-
DEBT SERVICE	-	-	-	-	-	-
CAPITAL IMPROVEMENTS	-	-	-	-	60,000	1,710,500
LIBERTYVILLE SPORTS COMPLEX	901,770	226,350	261,150	306,000	186,200	-
<b>TOTAL ENTERPRISE FUNDS</b>	<b>2,425,050</b>	<b>696,495</b>	<b>490,475</b>	<b>731,500</b>	<b>2,934,835</b>	<b>1,718,940</b>
<b>CAPITAL PROJECT</b>						
CAPITAL IMPROVEMENT FUND	-	-	-	-	-	417,100
TAX INCREMENT FINANCING	-	-	1,610,000	-	5,000	340,000
IMPACT FEE FUND	-	-	-	-	-	-
PARK IMPROVEMENT FUND	-	-	-	-	-	50,200
PUBLIC BUILDINGS IMPROVEMENT FUND	-	-	-	-	-	61,000
<b>TOTAL CAPITAL PROJECT</b>	<b>-</b>	<b>-</b>	<b>1,610,000</b>	<b>-</b>	<b>5,000</b>	<b>868,300</b>
<b>DEBT SERVICE</b>						
GENERAL BOND AND INTEREST	-	-	-	-	-	-
SALES TAX BOND FUND	-	-	-	-	-	-
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PENSION FUNDS</b>						
POLICE PENSION FUND	-	-	1,552,200	-	6,800	-
FIREFIGHTERS PENSION FUND	-	-	995,605	-	200	-
<b>TOTAL PENSION FUNDS</b>	<b>-</b>	<b>-</b>	<b>2,547,805</b>	<b>-</b>	<b>7,000</b>	<b>-</b>
<b>INTERNAL SERVICE FUNDS</b>						
FLEET SERVICES & REPLACEMENT FUND	301,180	131,950	72,100	-	402,815	120,000
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	128,860	24,095	19,500	24,700	113,680	115,920
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>430,040</b>	<b>156,045</b>	<b>91,600</b>	<b>24,700</b>	<b>516,495</b>	<b>235,920</b>
<b>TOTAL ALL FUNDS</b>	<b>14,019,245</b>	<b>6,054,935</b>	<b>7,580,015</b>	<b>1,136,225</b>	<b>5,048,620</b>	<b>3,537,300</b>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
2010-11 EXPENDITURES BY FUND (Cont.)

FUND	REPAIRS & MAINT	TRANSFERS	DEBT	TOTAL
<u>GENERAL</u>				
LEGISLATIVE BOARDS	-	-	-	91,820
ADMINISTRATION	8,450	-	-	1,145,680
LEGAL	-	-	-	332,500
PUBLIC BUILDINGS	58,500	25,000	-	123,060
COMMUNITY ORGANIZATIONS	-	-	-	196,200
COMMUNITY DEVELOPMENT	10,450	-	-	1,281,055
CENTRAL BUSINESS DIST PARKING	11,225	-	-	16,625
PUBLIC WORKS	397,015	5,000	-	2,011,470
POLICE	135,100	5,000	-	7,470,590
FIRE	169,700	15,000	-	6,301,520
EMERGENCY MANAGEMENT	2,200	-	-	5,100
PARKS & RECREATION	163,290	355,000	-	3,002,345
TOTAL GENERAL FUND	955,930	405,000	-	21,977,965
<u>SPECIAL REVENUE</u>				
MOTOR FUEL TAX	35,100	-	-	540,740
EMERGENCY TELEPHONE SYSTEM	72,700	-	-	306,960
COMMUTER PARKING	87,400	-	-	345,505
FIRE FUND	4,500	-	-	7,000
FOREIGN FIRE INSURANCE TAX	-	-	-	75,000
TIMBER CREEK SPECIAL SERVICE AREA	16,100	-	-	21,100
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	16,900	-	-	28,900
HOTEL/MOTEL TAX FUND	-	-	-	176,600
TOTAL SPECIAL REVENUE	232,700	-	-	1,501,805
<u>ENTERPRISE</u>				
WATER	100,600	35,000	-	3,695,875
SEWER	77,750	35,000	-	758,485
WASTE WATER TREATMENT	81,550	20,000	-	1,240,865
DEBT SERVICE	-	-	768,360	768,360
CAPITAL IMPROVEMENTS	-	-	-	1,770,500
LIBERTYVILLE SPORTS COMPLEX	124,485	12,000	944,250	2,962,205
TOTAL ENTERPRISE FUNDS	384,385	102,000	1,712,610	11,196,290
<u>CAPITAL PROJECT</u>				
CAPITAL IMPROVEMENT FUND	-	-	-	417,100
TAX INCREMENT FINANCING	-	-	-	1,955,000
IMPACT FEE FUND	-	-	-	-
PARK IMPROVEMENT FUND	-	81,315	-	131,515
PUBLIC BUILDINGS IMPROVEMENT FUND	-	-	-	61,000
TOTAL CAPITAL PROJECT	-	81,315	-	2,564,615
<u>DEBT SERVICE</u>				
GENERAL BOND AND INTEREST	-	-	186,130	186,130
SALES TAX BOND FUND	-	-	81,315	81,315
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	-	-	-	-
TOTAL DEBT SERVICE	-	-	267,445	267,445
<u>PENSION FUNDS</u>				
POLICE PENSION FUND	-	-	-	1,559,000
FIREFIGHTERS PENSION FUND	-	-	-	995,805
TOTAL PENSION FUNDS	-	-	-	2,554,805
<u>INTERNAL SERVICE FUNDS</u>				
FLEET SERVICES & REPLACEMENT FUND	7,750	-	385,000	1,420,795
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	6,000	-	-	432,755
TOTAL INTERNAL SERVICE FUNDS	13,750	-	385,000	1,853,550
TOTAL ALL FUNDS	1,586,765	588,315	2,365,055	41,916,475

VILLAGE OF LIBERTYVILLE  
REVENUES

	Actual 2006-07	Actual 2007-08	Actual 2008-09	Budget 2009-10	Estimate 2009-10	Budget 2010-11
Sales Tax	\$7,264,674	\$7,018,214	\$5,777,524	\$6,034,800	\$5,400,000	\$5,500,000
Property Tax	\$4,886,307	\$5,127,773	\$5,412,655	\$5,662,280	\$5,706,790	\$5,774,730
Interest & FMV Change	\$4,087,095	\$2,254,294	(\$3,544,976)	\$1,034,215	\$949,165	\$607,000
Income Tax	\$1,748,207	\$1,909,785	\$1,889,000	\$1,880,000	\$1,600,000	\$1,467,000
Building Permits/Fees	\$1,325,400	\$1,027,783	\$1,436,127	\$1,153,000	\$1,100,000	\$700,000
Electric & Gas Utility Tax	\$0	\$0	\$0	\$0	\$370,000	\$1,900,000
Vehicle Licenses	\$400,404	\$409,777	\$410,336	\$400,000	\$400,000	\$410,000
Fines	\$186,834	\$232,859	\$330,028	\$1,177,000	\$287,000	\$1,137,500
IL Use Tax	\$279,389	\$281,223	\$308,543	\$306,000	\$250,000	\$250,000
Motor Fuel Tax	\$601,837	\$589,699	\$551,786	\$555,000	\$540,000	\$541,000
Foreign Fire Tax	\$32,484	\$29,453	\$32,558	\$30,000	\$38,400	\$38,000
Replacement Tax	\$99,571	\$123,808	\$116,498	\$92,000	\$85,000	\$88,000
Leased Car Tax	\$57,161	\$67,297	\$74,732	\$70,000	\$66,100	\$69,000
Business Licenses	\$87,842	\$74,456	\$86,756	\$75,000	\$91,600	\$89,000
Fire Protection Dist	\$2,105,192	\$2,178,824	\$2,234,803	\$2,326,600	\$2,326,600	\$2,373,000
Birth & Death Cert	\$128,716	\$134,423	\$153,194	\$150,000	\$177,000	\$180,000
Zoning Fees	\$36,832	\$60,382	\$47,703	\$30,000	\$25,000	\$25,000
Engineering Fees	\$152,307	\$50,288	\$127,473	\$50,000	\$35,000	\$40,000
Recreation Fees	\$789,242	\$784,716	\$774,361	\$824,500	\$739,585	\$762,500
Riverside Golf Fees	\$88,822	\$70,343	\$61,228	\$61,800	\$43,530	\$61,000
Swimming Fees	\$436,245	\$452,981	\$410,237	\$451,750	\$362,136	\$398,000
Sports Complex Revenues	\$3,075,067	\$3,143,661	\$2,619,026	\$2,770,500	\$2,463,140	\$2,578,150
Alarm Fees	\$240,613	\$218,495	\$230,505	\$240,000	\$215,500	\$260,000
Street/Signal Maint Fees	\$110,768	\$64,393	\$71,867	\$67,500	\$71,850	\$72,000
Legal Fee Reimbursement	\$12,308	\$12,935	\$6,963	\$12,000	\$1,000	\$10,000
Parking Fees	\$324,718	\$342,252	\$331,014	\$368,000	\$347,500	\$352,500
CATV Fees	\$232,650	\$257,475	\$261,975	\$260,000	\$295,000	\$300,000
Infrastructure Maint Fees	\$896,927	\$939,745	\$979,329	\$955,000	\$950,000	\$1,530,000
Charges For Services	\$124,250	\$178,426	\$138,353	\$125,000	\$127,000	\$136,000
Water Sales	\$3,935,662	\$3,888,951	\$3,685,771	\$4,117,000	\$3,718,000	\$3,946,000
Sewer Charges	\$2,221,981	\$2,154,126	\$1,979,875	\$2,089,000	\$2,010,000	\$2,110,000
Water/Sewer Connect Fee	\$279,905	\$207,458	\$126,790	\$84,000	\$43,000	\$50,000
NW Water Fees	\$14,811	\$0	\$0	\$0	\$0	\$0
NW Sewer Fees	\$316,569	\$0	\$0	\$0	\$0	\$0
Ambulance Fees	\$387,669	\$533,080	\$508,825	\$475,000	\$490,000	\$500,000
Fire Bureau Fees	\$165,561	\$59,214	\$38,612	\$30,000	\$61,600	\$40,000
Park Impact Fees	\$452,396	\$297,916	\$236,243	\$187,600	\$104,400	\$60,000
Parking Impact Fees	\$0	\$255,000	\$0	\$0	\$0	\$0
TIF Receipts	\$1,957,502	\$2,029,714	\$2,060,732	\$2,100,000	\$2,251,814	\$2,300,000
Grants	\$346,029	\$20,045	\$110,923	\$10,000	\$0	\$36,000
9-1-1 Telephone Surcharge	\$302,953	\$334,911	\$347,459	\$315,000	\$317,700	\$315,000
Employee Pension Contributions	\$552,867	\$538,632	\$564,384	\$565,000	\$576,600	\$586,000
Employer Pension Contributions	\$1,348,147	\$1,449,748	\$1,499,189	\$1,690,000	\$1,701,485	\$2,236,700
IRMA Insurance Surplus	\$446,488	\$138,674	\$0	\$0	\$0	\$0
Transfers	\$1,046,085	\$569,305	\$576,735	\$479,115	\$8,889,385	\$486,315
Internal Service Fund User Fee	\$1,381,635	\$1,503,055	\$1,456,825	\$1,501,635	\$1,817,910	\$1,416,800
Bond Proceeds	\$0	\$0	\$1,710,000	\$0	\$0	\$0
Special Service Area Taxes	\$81,074	\$71,972	\$71,482	\$70,700	\$70,775	\$69,520
Hotel/Motel Tax	\$242,040	\$226,591	\$180,875	\$200,000	\$150,000	\$165,000
Miscellaneous	\$1,972,678	\$513,607	\$503,849	\$218,100	\$404,850	\$530,600
<b>TOTALS</b>	<b>\$47,263,914</b>	<b>\$42,827,759</b>	<b>\$36,988,167</b>	<b>\$41,294,095</b>	<b>\$47,671,415</b>	<b>\$42,497,315</b>

# VILLAGE OF LIBERTYVILLE 2010-2011 MAJOR REVENUE SOURCES

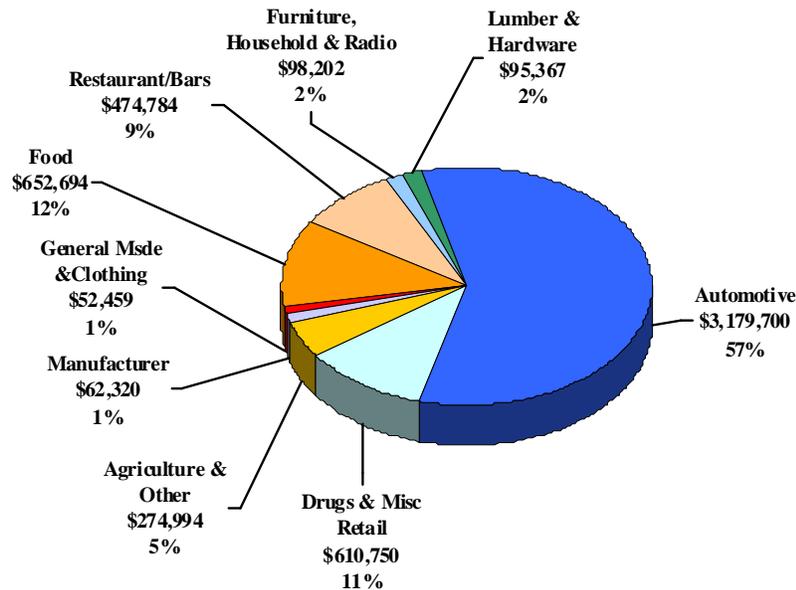
1. Sales Tax
2. Property Tax
3. Sports Complex Revenue
4. Water Sales
5. Fire Protection District
6. Sewer Charges
7. State Income Tax
8. TIF (Tax Increment Financing) Receipts
9. Gas and Utility Taxes
10. Building Permits and Fees

## 1. Sales Tax

**2010-11 Budget \$5,500,000**

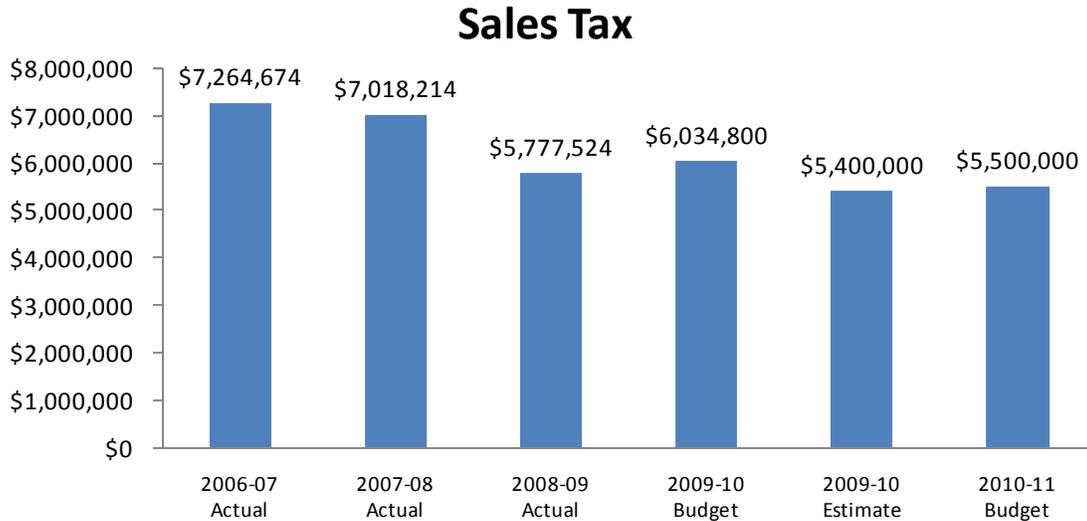
Sales tax is a major revenue source for the Village of Libertyville and for the 2010-11 fiscal year accounts for 12.9% of total revenues.

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 2009 is shown below.



There are no restrictions on the use of this revenue. This revenue source is directly related to the economy and the economic development activity within the Village of Libertyville. Beginning in 2000, economic conditions caused a decrease in this revenue category especially in the area of vehicle sales which at one time accounted for 70% of total sales tax receipts. Beginning in 2009-10, all Sales Tax revenue is accounted for in the General Fund. Prior to this, a portion of sales

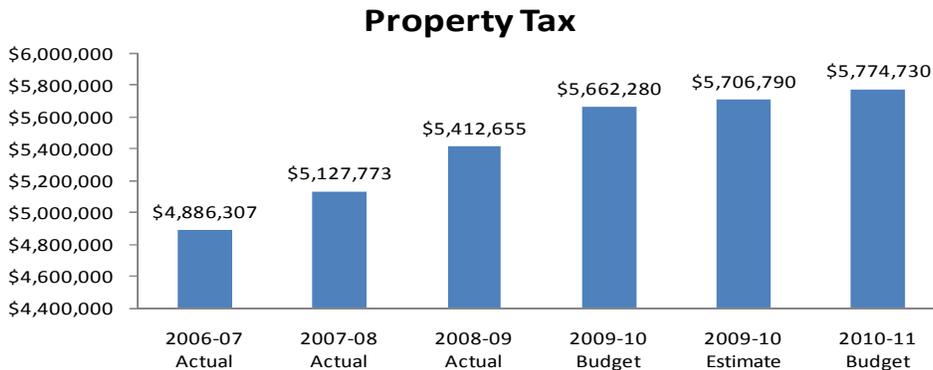
tax revenue was deposited in the Sales Tax Bond Fund to pay the annual debt service on several bond issues. These bond issues matured during the 2008-09 fiscal year. Due to the slowdown in the automotive industry, the Village is projecting sales taxes to decrease from \$6,034,800 to \$5,500,000 for the 2010-11 fiscal year.



## 2. Property Tax Revenue

**2010-11 Budget \$5,774,730**

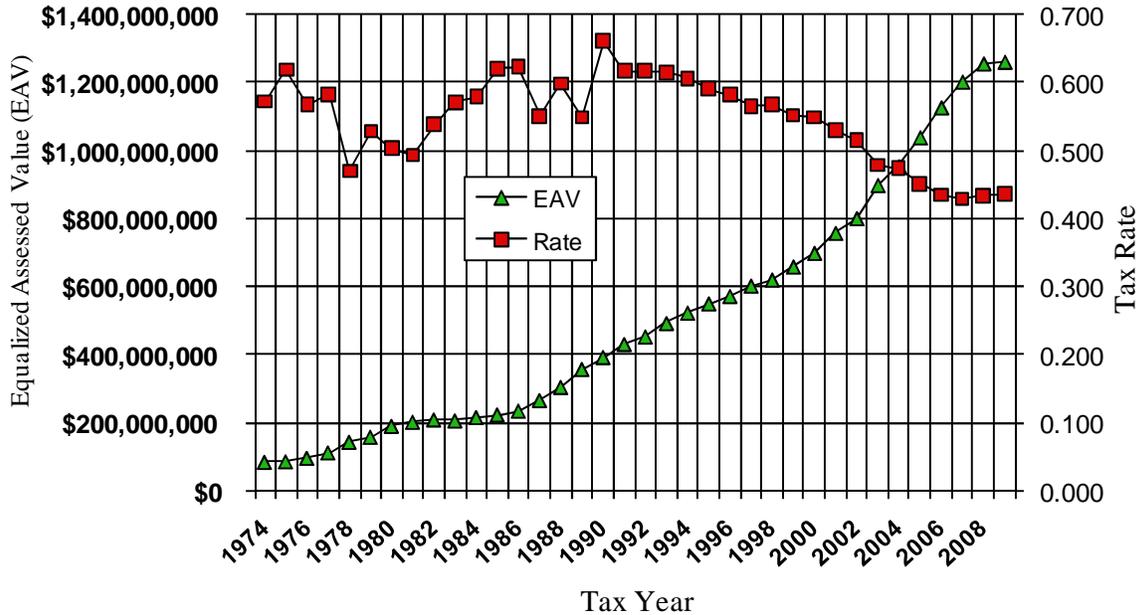
Property taxes account for 13.6% of all revenues for the Village of Libertyville. Since the Village is not a home-rule municipality, property tax increases are limited by a property tax cap which is the lesser of 5% or the increase in the consumer price index for the previous year. For fiscal year 2010-2011, property tax revenue is projected to increase 1.9%. This is slightly more than the 0.1% CPI increase and is 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.

**Property Tax Rate vs. EAV**



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 2010-11 Budget \$2,578,150**

Revenues from the Libertyville Sports Complex account for 6.1% 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 looking at privatizing these operations until the real estate market improves and the property can be sold. The existing debt was refunded in order to reduce annual debt costs.

#### **4. Water Sales**

**2010-11 Budget \$3,946,000**

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 2010-11 budget a 4% decrease 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 increased in May 2010. The Water and Sewer Committee is currently studying the rate structure and an additional increase may be imposed mid-year.

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

**2010-11 Budget \$2,373,000**

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 2%.

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

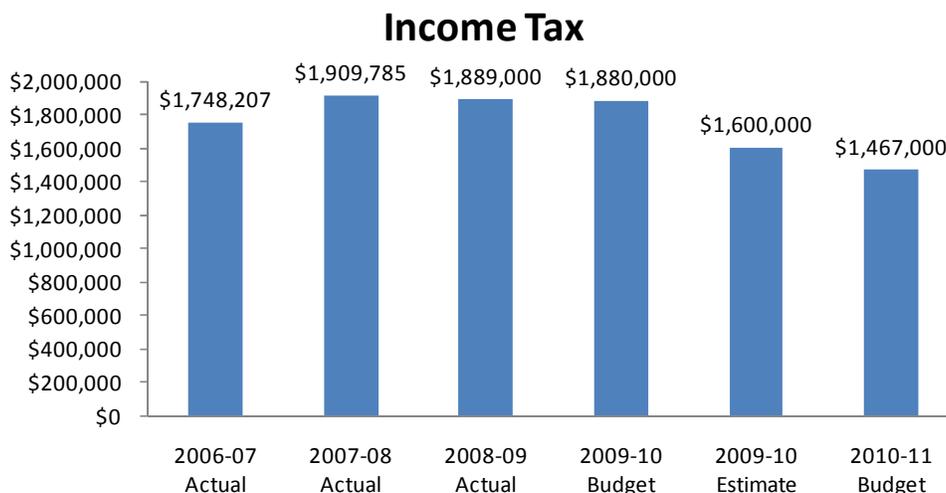
**2010-11 Budget \$2,110,000**

Revenues for sewer charges are projected to increase approximately 1% over the 2009-10 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 May 1, 2010 and another increase is projected mid-year due to an anticipated increase from Lake County for the sewage that is attributable to County's sewer lines.

#### **7. State Income Tax**

**2010-11 Budget \$1,467,000**

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 2010-11 budget is based on projections provided by the Illinois Municipal League. This revenue source is tied to the economy and as the economy expands and contracts, State Income Tax follows this trend. Due to the State's fiscal problems, there has been discussion on reducing the amount of State Income Tax that is distributed to local government.



**8. TIF (Tax Increment Financing) Receipts**

**2010-11 Budget \$2,300,000**

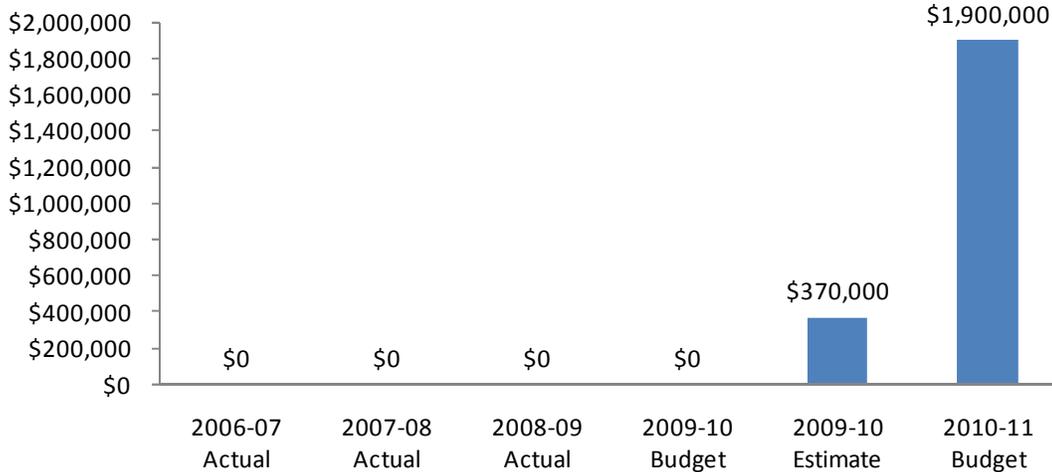
The Village’s Tax Increment Financing District was established to provide for improvements to the downtown area of the Village. Property taxes above a frozen equalized assessed valuation (EAV) are received to fund these improvements. The TIF was due to terminate in 2009; however the Village was successful in obtaining State legislation to extend the TIF for an additional 12 years. As part of the extension approval process, the Village has agreed to rebate 70% of the property taxes collected to the taxing bodies affected by the TIF. The rebates 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. Gas and Electric Utility Tax**

**2010-11 Budget \$1,900,000**

Due to revenue decreases in Sales and other taxes, the Village Board approved new taxes on gas and electric. These taxes became effective on January 1, 2010; however, the ordinance included a sunset clause in which the taxes expire on December 31, 2010 unless the board takes action to renew them. This budget is based on the taxes continuing for the full fiscal year. Once other revenue sources increase, the Village Board may either reduce or eliminate the gas and electric utility taxes.

**Electric & Gas Utility Tax**

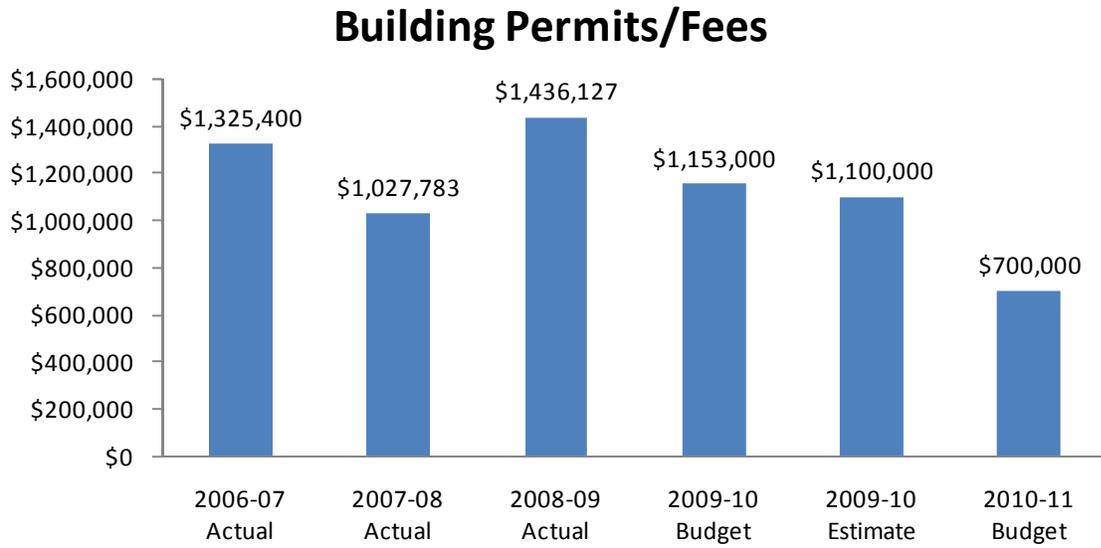


**10. Building Permits & Fees Receipts**

**2010-11 Budget \$700,000**

Revenues from Building Permits and Plan Review fees are projected to decrease since there is not much available land for residential construction. Most residential activity is for a tear down and rebuild 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 recently expanded their hospital campus and approximately

\$900,000 in building permit revenue was received between the 2008-09 and 2009-10 fiscal years. The following chart shows the history of building permit revenue.

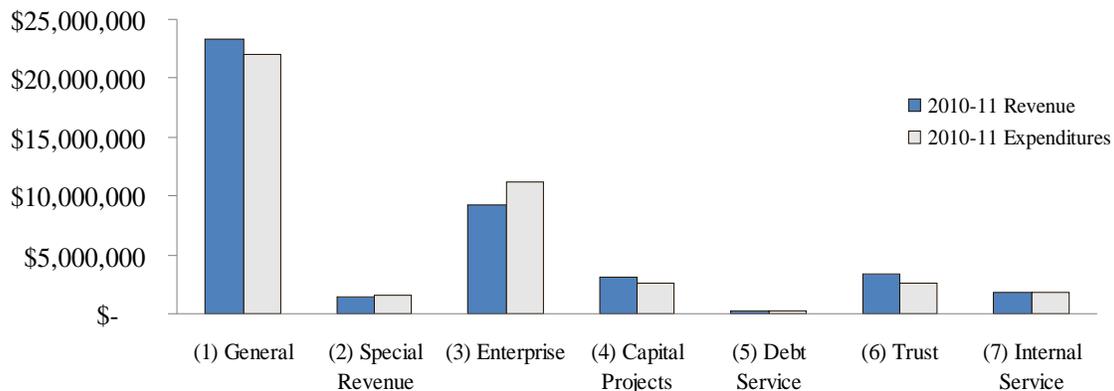


## Budget Summary - All Funds

Fund			2010-11	
	2010-11 Revenue	% of Total	Expenditures	% of Total
GENERAL FUND (1)	\$ 23,245,700	54.70%	\$ 21,977,965	52.43%
MOTOR FUEL TAX FUND (2)	\$ 541,000	1.27%	\$ 540,740	1.29%
EMERGENCY TELEPHONE SYSTEM (2)	\$ 315,000	0.74%	\$ 306,960	0.73%
COMMUTER PARKING FUND (2)	\$ 347,500	0.82%	\$ 345,505	0.82%
FIRE FUND (2)	\$ 4,500	0.01%	\$ 7,000	0.02%
FOREIGN FIRE INSURANCE TAX FUND (2)	\$ 38,000	0.09%	\$ 75,000	0.18%
TIMBER CREEK SPECIAL SERVICE AREA (2)	\$ 21,810	0.05%	\$ 21,100	0.05%
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA (2)	\$ 22,230	0.05%	\$ 28,900	0.07%
HOTEL/MOTEL TAX FUND (2)	\$ 180,100	0.42%	\$ 176,600	0.42%
WATER & SEWER (3)	\$ 6,187,980	14.56%	\$ 8,234,085	19.64%
LIBERTYVILLE SPORTS COMPLEX (3)	\$ 2,998,150	7.05%	\$ 2,962,205	7.07%
CAPITAL IMPROVEMENT (4)	\$ 665,500	1.57%	\$ 417,100	1.00%
TAX INCREMENT FINANCING (4)	\$ 2,300,000	5.41%	\$ 1,955,000	4.66%
IMPACT FEE FUND (4)	\$ -	0.00%	\$ -	0.00%
PARK IMPROVEMENT FUND (4)	\$ 71,000	0.17%	\$ 131,515	0.31%
PUBLIC BUILDINGS IMPROVEMENT FUND (4)	\$ 91,000	0.21%	\$ 61,000	0.15%
GENERAL BOND & INTEREST (5)	\$ 185,030	0.44%	\$ 186,130	0.44%
SALES TAX BOND FUND (5)	\$ 81,315	0.19%	\$ 81,315	0.19%
POLICE PENSION FUND (6)	\$ 1,925,640	4.53%	\$ 1,559,000	3.72%
FIREFIGHTER PENSION FUND (6)	\$ 1,457,060	3.43%	\$ 995,805	2.38%
FLEET SERVICES & REPLACEMENT FUND (7)	\$ 1,377,800	3.24%	\$ 1,420,795	3.39%
TECHNOLOGY EQUIPMENT REPLACEMENT FUND (7)	\$ 441,000	1.04%	\$ 432,755	1.03%
<b>Totals</b>	<b>\$ 42,497,315</b>	<b>100%</b>	<b>\$ 41,916,475</b>	<b>100.00%</b>

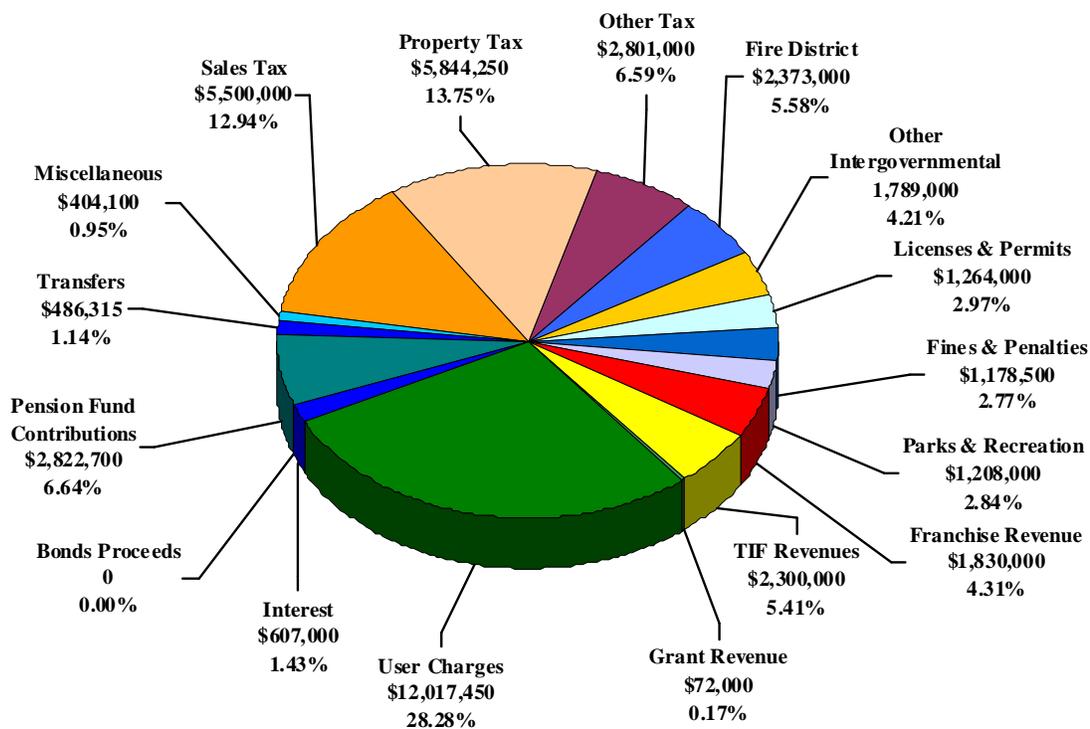
## Budget Summary - Fund Types

Fund Type			2010-11	
	2010-11 Revenue	% of Total	Expenditures	% of Total
(1) General	\$ 23,245,700	54.70%	\$ 21,977,965	52.43%
(2) Special Revenue	\$ 1,470,140	3.46%	\$ 1,501,805	3.58%
(3) Enterprise	\$ 9,186,130	21.62%	\$ 11,196,290	26.71%
(4) Capital Projects	\$ 3,127,500	7.36%	\$ 2,564,615	6.12%
(5) Debt Service	\$ 266,345	0.63%	\$ 267,445	0.64%
(6) Trust	\$ 3,382,700	7.96%	\$ 2,554,805	6.09%
(7) Internal Service	\$ 1,818,800	4.28%	\$ 1,853,550	4.42%
<b>Totals</b>	<b>\$ 42,497,315</b>	<b>100%</b>	<b>\$ 41,916,475</b>	<b>100%</b>



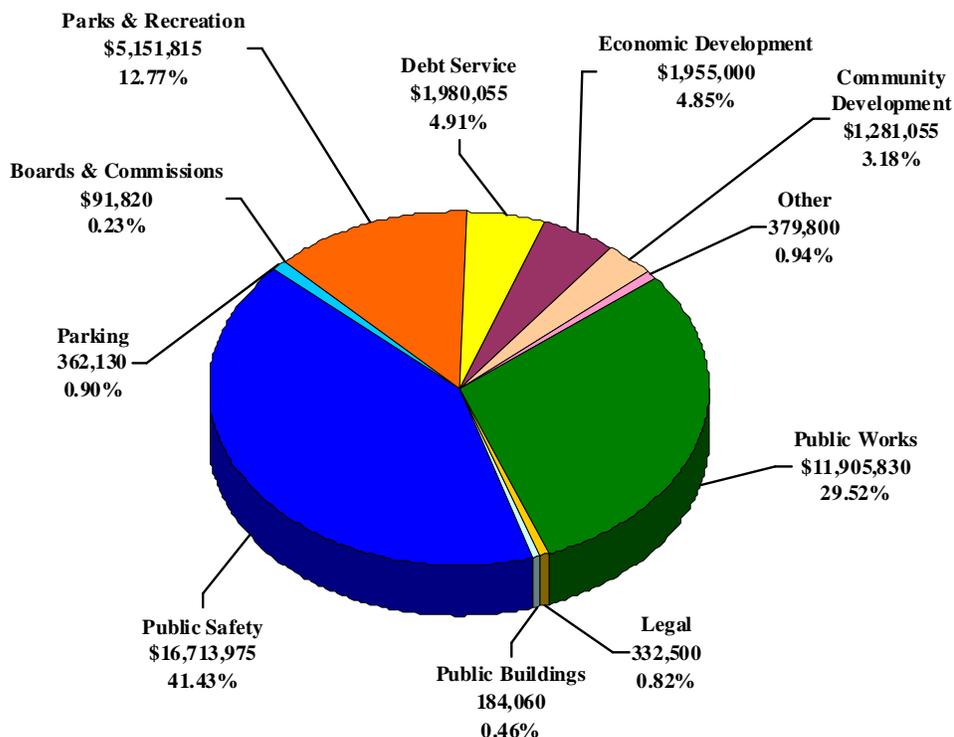
# ALL FUNDS

## 2010 Budgeted Revenues



**Revenues**  
**\$42,497,315**

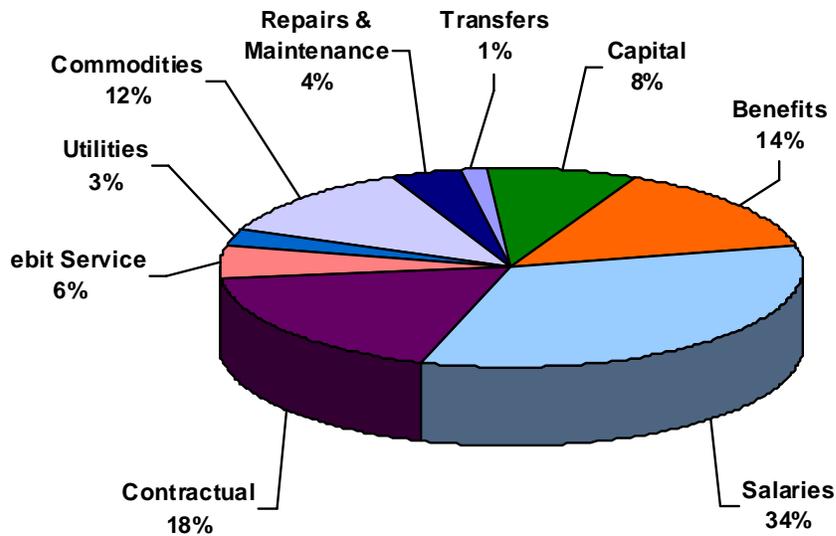
## 2010-11 Budgeted Expenditures



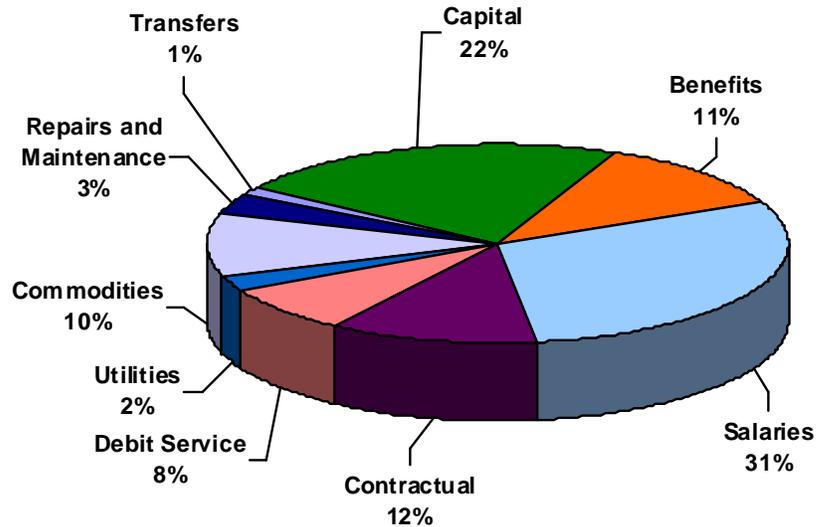
**Expenditures**  
**\$41,916,475**

# Village of Libertyville – Expenditures by Type Two Year Comparison

### 2010-2011 Village Budget



### 2009-2010 Village Budget



Expenditure Type	2009-2010 Budget	2010-2011 Budget	2009-2010 Budget	2010-2011 Budget
Salaries	\$14,872,405	\$14,019,245	31%	34%
Employee Benefits	\$5,654,440	\$6,054,935	11%	14%
Contractual	\$5,886,865	\$7,580,015	12%	18%
Capital	\$11,161,440	\$11,161,440	22%	8%
Debt Service	\$3,913,790	\$2,365,055	8%	6%
Utilities	1,231,245	\$1,136,225	2%	3%
Commodities	5,1606,270	\$5,048,620	10%	12%
Repairs & Maintenance	1,692,110	\$1,586,765	3%	4%
Transfers	\$491,115	\$3,537,300	1%	1%
<b>Totals</b>	<b>\$50,009,680</b>	<b>\$41,916,475</b>	<b>100%</b>	<b>100%</b>

Village of Libertyville  
Summary of Revenues and Expenditures  
All Funds  
Fiscal Years Ending April 30, 2009-2011

	Governmental Funds			Enterprise Funds		
	Actual 2009	2008- Estimated 2009-2010	Budget 2010-2011	Actual 2009	2008- Estimated 2009-2010	Budget 2010-2011
<b>Revenues</b>						
Sales Tax	\$ 5,777,524	\$ 5,400,000	\$ 5,500,000	\$ -	\$ -	\$ -
Property Tax	\$ 5,458,658	\$ 5,752,085	\$ 5,818,770	\$ 25,479	\$ 25,480	\$ 25,480
Other Tax	\$ 956,449	\$ 1,249,500	\$ 2,801,000	\$ -	\$ -	\$ -
Fire District	\$ 2,234,803	\$ 2,326,600	\$ 2,373,000	\$ -	\$ -	\$ -
Other Intergovernmental	\$ 2,276,023	\$ 1,921,850	\$ 1,789,000	\$ -	\$ -	\$ -
Licenses & Permits	\$ 2,019,534	\$ 1,678,200	\$ 1,264,000	\$ -	\$ -	\$ -
Fines & Penalties	\$ 330,028	\$ 287,000	\$ 1,137,500	\$ 27,736	\$ 26,000	\$ 26,000
Park & Recreation	\$ 1,231,893	\$ 1,128,066	\$ 1,208,000	\$ -	\$ -	\$ -
Franchise Revenue	\$ 961,048	\$ 990,000	\$ 1,575,000	\$ -	\$ -	\$ -
TIF Revenues	\$ 2,060,732	\$ 2,254,714	\$ 2,300,000	\$ -	\$ -	\$ -
Grant Revenue	\$ 110,923	\$ -	\$ 72,000	\$ -	\$ -	\$ -
User Charges	\$ 2,161,905	\$ 1,905,960	\$ 1,942,500	\$ 8,383,726	\$ 8,208,140	\$ 8,658,150
Interest	\$ 386,020	\$ 166,415	\$ 21,000	\$ 90,748	\$ 25,000	\$ 25,000
Bond Proceeds	\$ 1,710,000	\$ -	\$ -	\$ -	\$ -	\$ -
Pension Fund Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 486,735	\$ 939,365	\$ 136,315	\$ 90,000	\$ 8,500,020	\$ 350,000
Miscellaneous	\$ 112,730	\$ 78,260	\$ 171,600	\$ 137,787	\$ 85,000	\$ 101,500
<b>Total Revenues</b>	<b>\$ 28,275,005</b>	<b>\$ 26,078,015</b>	<b>\$ 28,109,685</b>	<b>\$ 8,755,476</b>	<b>\$ 16,869,640</b>	<b>\$ 9,186,130</b>
<b>Expenditures:</b>						
Administration	\$ 1,201,305	\$ 1,227,520	\$ 1,145,680	\$ -	\$ -	\$ -
Boards & Commissions	\$ 103,669	\$ 91,020	\$ 91,820	\$ -	\$ -	\$ -
Legal	\$ 461,238	\$ 421,000	\$ 332,500	\$ -	\$ -	\$ -
Public Buildings	\$ 380,284	\$ 246,365	\$ 184,060	\$ -	\$ -	\$ -
Economic Development	\$ 5,678,798	\$ 5,164,820	\$ 1,955,000	\$ -	\$ -	\$ -
Community Development	\$ 1,315,488	\$ 1,353,150	\$ 1,281,055	\$ -	\$ -	\$ -
Parking	\$ 285,954	\$ 276,215	\$ 362,130	\$ -	\$ -	\$ -
Public Works	\$ 4,271,589	\$ 3,495,816	\$ 3,019,310	\$ 6,463,683	\$ 7,267,185	\$ 7,465,725
Public Safety	\$ 13,139,660	\$ 13,261,910	\$ 14,159,170	\$ -	\$ -	\$ -
Parks & Recreation	\$ 3,281,399	\$ 11,297,635	\$ 3,133,860	\$ 2,193,874	\$ 2,068,740	\$ 2,017,955
Debt Service	\$ 3,185,150	\$ 538,400	\$ 267,445	\$ 3,138,956	\$ 3,174,080	\$ 1,712,610
Other	\$ 412,482	\$ 618,735	\$ 379,800	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 33,717,016</b>	<b>\$ 37,992,586</b>	<b>\$ 26,311,830</b>	<b>\$ 11,796,513</b>	<b>\$ 12,510,005</b>	<b>\$ 11,196,290</b>
Net increase (Decrease) in Fund Balance	\$ (5,442,011)	\$ (11,914,571)	\$ 1,797,855	\$ (3,041,037)	\$ 4,359,635	\$ (2,010,160)
Fund Balance- May 1	\$ 22,121,940	\$ 16,679,929	\$ 4,765,358	\$ (31,877)	\$ (3,072,914)	\$ 1,286,721
Fund Balance-April 30	<b>\$ 16,679,929</b>	<b>\$ 4,765,358</b>	<b>\$ 6,563,213</b>	<b>\$ (3,072,914)</b>	<b>\$ 1,286,721</b>	<b>\$ (723,439)</b>

Village of Libertyville  
 Summary of Revenues and Expenditures  
 All Funds  
 Fiscal Years Ending April 30, 2009-2011

Internal Service Funds				Fiduciary Funds				Total All Funds			
Actual	2008-	Estimated	Budget	Actual	2008-	Estimated	Budget	Actual	2008-	Estimated	Budget
2009	2009	2009-2010	2010-2011	2009	2009	2009-2010	2010-2011	2009	2009	2009-2010	2010-2011
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,777,524	\$ 5,400,000	\$ 5,500,000	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,484,137	\$ 5,777,565	\$ 5,844,250	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 956,449	\$ 1,249,500	\$ 2,801,000	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,234,803	\$ 2,326,600	\$ 2,373,000	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,276,023	\$ 1,921,850	\$ 1,789,000	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,019,534	\$ 1,678,200	\$ 1,264,000	
\$ 21,752	\$ 13,500	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 379,516	\$ 326,500	\$ 1,178,500	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,231,893	\$ 1,128,066	\$ 1,208,000	
\$ 280,256	\$ 255,000	\$ 255,000	\$ 255,000	\$ -	\$ -	\$ -	\$ -	\$ 1,241,304	\$ 1,245,000	\$ 1,830,000	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,060,732	\$ 2,254,714	\$ 2,300,000	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,923	\$ -	\$ 72,000	
\$ 1,456,825	\$ 1,267,910	\$ 1,416,800	\$ 1,416,800	\$ -	\$ -	\$ -	\$ -	\$ 12,002,456	\$ 11,382,010	\$ 12,017,450	
\$ 6,231	\$ 3,750	\$ 1,000	\$ 1,000	\$ (4,027,975)	\$ 754,000	\$ 560,000	\$ 560,000	\$ (3,544,976)	\$ 949,165	\$ 607,000	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,710,000	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ 2,063,573	\$ 2,279,500	\$ 2,822,700	\$ 2,822,700	\$ 2,063,573	\$ 2,279,500	\$ 2,822,700	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 576,735	\$ 9,439,385	\$ 486,315	
\$ 157,024	\$ 150,100	\$ 131,000	\$ 131,000	\$ -	\$ -	\$ -	\$ -	\$ 407,541	\$ 313,360	\$ 404,100	
<u>\$ 1,922,088</u>	<u>\$ 1,690,260</u>	<u>\$ 1,818,800</u>	<u>\$ 1,818,800</u>	<u>\$ (1,964,402)</u>	<u>\$ 3,033,500</u>	<u>\$ 3,382,700</u>	<u>\$ 3,382,700</u>	<u>\$ 36,988,167</u>	<u>\$ 47,671,415</u>	<u>\$ 42,497,315</u>	
\$ 315,101	\$ 359,580	\$ 432,755	\$ 432,755	\$ -	\$ -	\$ -	\$ -	\$ 1,516,406	\$ 1,587,100	\$ 1,578,435	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,669	\$ 91,020	\$ 91,820	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 461,238	\$ 421,000	\$ 332,500	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,284	\$ 246,365	\$ 184,060	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,678,798	\$ 5,164,820	\$ 1,955,000	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,315,488	\$ 1,353,150	\$ 1,281,055	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,954	\$ 276,215	\$ 362,130	
\$ 1,610,329	\$ 1,407,500	\$ 1,420,795	\$ 1,420,795	\$ -	\$ -	\$ -	\$ -	\$ 12,345,601	\$ 12,170,501	\$ 11,905,830	
\$ -	\$ -	\$ -	\$ -	\$ 2,853,128	\$ 2,403,964	\$ 2,554,805	\$ 2,554,805	\$ 15,992,788	\$ 15,665,874	\$ 16,713,975	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,475,273	\$ 13,366,375	\$ 5,151,815	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,324,106	\$ 3,712,480	\$ 1,980,055	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 412,482	\$ 618,735	\$ 379,800	
<u>\$ 1,925,430</u>	<u>\$ 1,767,080</u>	<u>\$ 1,853,550</u>	<u>\$ 1,853,550</u>	<u>\$ 2,853,128</u>	<u>\$ 2,403,964</u>	<u>\$ 2,554,805</u>	<u>\$ 2,554,805</u>	<u>\$ 50,292,087</u>	<u>\$ 54,673,635</u>	<u>\$ 41,916,475</u>	
\$ (3,342)	\$ (76,820)	\$ (34,750)	\$ (34,750)	\$ (4,817,530)	\$ 629,536	\$ 827,895	\$ 827,895	\$ (13,303,920)	\$ (7,002,220)	\$ 580,840	
\$ 914,485	\$ 911,143	\$ 834,323	\$ 834,323	\$ 35,007,846	\$ 30,190,316	\$ 30,819,852	\$ 30,819,852	\$ 58,012,394	\$ 44,708,474	\$ 37,706,254	
<u>\$ 911,143</u>	<u>\$ 834,323</u>	<u>\$ 799,573</u>	<u>\$ 799,573</u>	<u>\$ 30,190,316</u>	<u>\$ 30,819,852</u>	<u>\$ 31,647,747</u>	<u>\$ 31,647,747</u>	<u>\$ 44,708,474</u>	<u>\$ 37,706,254</u>	<u>\$ 38,287,094</u>	

Village of Libertyville  
 Summary of Revenues and Expenditures  
 Governmental Funds  
 Fiscal Years Ending April 30, 2009-2011

	<b>General Fund</b>			<b>Special Revenue Funds</b>		
	Actual 2008-09	Estimated 2009-10	Budget 2010-2011	Actual 2008-09	Estimated 2009-10	Budget 2010-2011
<b>Revenues</b>						
Sales Tax	\$ 5,168,899	\$ 5,400,000	\$ 5,500,000			
Property Tax	\$ 5,172,061	\$ 5,493,270	\$ 5,589,700	\$ 46,003	\$ 45,295	\$ 44,040
Other Tax	\$ 191,230	\$ 521,100	\$ 2,057,000	\$ 765,219	\$ 728,400	\$ 744,000
Fire District	\$ 2,234,803	\$ 2,326,600	\$ 2,373,000			
Other Intergovernmental	\$ 2,269,410	\$ 1,921,850	\$ 1,789,000	\$ -	\$ -	\$ -
Licenses & Permits	\$ 1,609,198	\$ 1,278,200	\$ 854,000			
Fines & Penalties	\$ 330,028	\$ 287,000	\$ 1,137,500			
Park & Recreation	\$ 1,231,893	\$ 1,128,066	\$ 1,208,000			
Franchise Revenue	\$ 680,157	\$ 735,000	\$ 1,320,000			
TIF Revenues						
Grant Revenue	\$ 110,923	\$ -	\$ 36,000			
User Charges	\$ 1,236,640	\$ 1,129,600	\$ 1,208,000	\$ 689,022	\$ 671,960	\$ 674,500
Interest	\$ 276,182	\$ 150,000	\$ 20,000	\$ 27,489	\$ 10,200	\$ 1,000
Bond Proceeds						
Pension Contributions						
Transfers	\$ -	\$ 550,000	\$ -			
Miscellaneous	\$ 71,639	\$ 57,515	\$ 153,500	\$ 31,775	\$ 7,595	\$ 6,600
<b>Total Revenues</b>	<b>\$ 20,583,063</b>	<b>\$ 20,978,201</b>	<b>\$ 23,245,700</b>	<b>\$ 1,559,508</b>	<b>\$ 1,463,450</b>	<b>\$ 1,470,140</b>
<b>Expenditures:</b>						
Administration	\$ 1,201,305	\$ 1,227,520	\$ 1,145,680			
Boards & Commissions	\$ 103,669	\$ 91,020	\$ 91,820			
Legal	\$ 461,238	\$ 421,000	\$ 332,500			
Public Buildings	\$ 211,347	\$ 188,240	\$ 123,060			
Economic Development						
Community Development	\$ 1,315,488	\$ 1,353,150	\$ 1,281,055			
Parking	\$ 12,395	\$ 11,700	\$ 16,625	\$ 273,559	\$ 264,515	\$ 345,505
Public Works	\$ 2,167,764	\$ 2,111,410	\$ 2,011,470	\$ 1,208,699	\$ 592,831	\$ 590,740
Public Safety	\$ 12,777,727	\$ 12,918,455	\$ 13,777,210	\$ 361,933	\$ 343,455	\$ 381,960
Parks & Recreation	\$ 2,900,068	\$ 11,097,320	\$ 3,002,345			
Debt Service						
Other	\$ 188,651	\$ 189,935	\$ 196,200	\$ 223,831	\$ 172,550	\$ 183,600
<b>Total Expenditures</b>	<b>\$ 21,339,652</b>	<b>\$ 29,609,750</b>	<b>\$ 21,977,965</b>	<b>\$ 2,068,022</b>	<b>\$ 1,373,351</b>	<b>\$ 1,501,805</b>
Net increase (Decrease) in Fund Balance	\$ (756,589)	\$ (8,631,549)	\$ 1,267,735	\$ (508,514)	\$ 90,099	\$ (31,665)
Fund Balance- May 1	\$ 10,702,103	\$ 9,945,514	\$ 1,313,965	\$ 2,095,747	\$ 1,587,233	\$ 1,677,332
Fund Balance-April 30	<b>\$ 9,945,514</b>	<b>\$ 1,313,965</b>	<b>\$ 2,581,700</b>	<b>\$ 1,587,233</b>	<b>\$ 1,677,332</b>	<b>\$ 1,645,667</b>

Village of Libertyville  
 Summary of Revenues and Expenditures  
 Governmental Funds  
 Fiscal Years Ending April 30, 2009-2011

Debt Service Funds			Capital Project Funds			Total Governmental Funds		
Actual 2008-09	Estimated 2009-10	Budget 2010-2011	Actual 2008-09	Estimated 2009-10	Budget 2010-2011	Actual 2008-09	Estimated 2009-10	Budget 2010-2011
\$ 608,625	\$ -	\$ -				\$ 5,777,524	\$ 5,400,000	\$ 5,500,000
\$ 240,594	\$ 213,520	\$ 185,030				\$ 5,458,658	\$ 5,752,085	\$ 5,818,770
						\$ 956,449	\$ 1,249,500	\$ 2,801,000
						\$ 2,234,803	\$ 2,326,600	\$ 2,373,000
			\$ 6,613	\$ -	\$ -	\$ 2,276,023	\$ 1,921,850	\$ 1,789,000
			\$ 410,336	\$ 400,000	\$ 410,000	\$ 2,019,534	\$ 1,678,200	\$ 1,264,000
						\$ 330,028	\$ 287,000	\$ 1,137,500
						\$ 1,231,893	\$ 1,128,066	\$ 1,208,000
			\$ 280,891	\$ 255,000	\$ 255,000	\$ 961,048	\$ 990,000	\$ 1,575,000
			\$ 2,060,732	\$ 2,254,714	\$ 2,300,000	\$ 2,060,732	\$ 2,254,714	\$ 2,300,000
					\$ 36,000	\$ 110,923	\$ -	\$ 72,000
			\$ 236,243	\$ 104,400	\$ 60,000	\$ 2,161,905	\$ 1,905,960	\$ 1,942,500
\$ 3,285	\$ -	\$ -	\$ 79,064	\$ 6,215	\$ -	\$ 386,020	\$ 166,415	\$ 21,000
\$ 1,710,000	\$ -	\$ -				\$ 1,710,000	\$ -	\$ -
\$ 431,735	\$ 78,115	\$ 81,315	\$ 55,000	\$ 311,250	\$ 55,000	\$ 486,735	\$ 939,365	\$ 136,315
\$ -	\$ -	\$ -	\$ 9,316	\$ 13,150	\$ 11,500	\$ 112,730	\$ 78,260	\$ 171,600
<u>\$ 2,994,239</u>	<u>\$ 291,635</u>	<u>\$ 266,345</u>	<u>\$ 3,138,195</u>	<u>\$ 3,344,729</u>	<u>\$ 3,127,500</u>	<u>\$ 28,275,005</u>	<u>\$ 26,078,015</u>	<u>\$ 28,109,685</u>
						\$ 1,201,305	\$ 1,227,520	\$ 1,145,680
						\$ 103,669	\$ 91,020	\$ 91,820
						\$ 461,238	\$ 421,000	\$ 332,500
			\$ 168,937	\$ 58,125	\$ 61,000	\$ 380,284	\$ 246,365	\$ 184,060
			\$ 5,678,798	\$ 5,164,820	\$ 1,955,000	\$ 5,678,798	\$ 5,164,820	\$ 1,955,000
						\$ 1,315,488	\$ 1,353,150	\$ 1,281,055
						\$ 285,954	\$ 276,215	\$ 362,130
			\$ 895,126	\$ 791,575	\$ 417,100	\$ 4,271,589	\$ 3,495,816	\$ 3,019,310
						\$ 13,139,660	\$ 13,261,910	\$ 14,159,170
			\$ 381,331	\$ 200,315	\$ 131,515	\$ 3,281,399	\$ 11,297,635	\$ 3,133,860
\$ 3,185,150	\$ 538,400	\$ 267,445				\$ 3,185,150	\$ 538,400	\$ 267,445
			\$ -	\$ 256,250	\$ -	\$ 412,482	\$ 618,735	\$ 379,800
<u>\$ 3,185,150</u>	<u>\$ 538,400</u>	<u>\$ 267,445</u>	<u>\$ 7,124,192</u>	<u>\$ 6,471,085</u>	<u>\$ 2,564,615</u>	<u>\$ 33,717,016</u>	<u>\$ 37,992,586</u>	<u>\$ 26,311,830</u>
\$ (190,911)	\$ (246,765)	\$ (1,100)	\$ (3,985,997)	\$ (3,126,356)	\$ 562,885	\$ (5,442,011)	\$ (11,914,571)	\$ 1,797,855
\$ 974,049	\$ 783,138	\$ 536,373	\$ 8,350,041	\$ 4,364,044	\$ 1,237,688	\$ 22,121,940	\$ 16,679,929	\$ 4,765,358
<u>\$ 783,138</u>	<u>\$ 536,373</u>	<u>\$ 535,273</u>	<u>\$ 4,364,044</u>	<u>\$ 1,237,688</u>	<u>\$ 1,800,573</u>	<u>\$ 16,679,929</u>	<u>\$ 4,765,358</u>	<u>\$ 6,563,213</u>

Village of Libertyville  
 Summary of Revenues and Expenditures  
 Enterprise Funds  
 Fiscal Years Ending April 30, 2009-2011

**Water and Sewer Fund**

**Sports Complex**

	Water and Sewer Fund			Sports Complex		
	Actual 2008-2009	Estimated 2009-2010	Budget 2010-2011	Actual 2008-2009	Estimated 2009-2010	Budget 2010-2011
<b>Revenues</b>						
Sales Tax						
Property Tax	\$ 25,479	\$ 25,480	\$ 25,480			
Other Tax						
Parking Fees						
Fire District						
Other Intergovernmental						
Licenses & Permits						
Fines & Penalties	\$ 27,736	\$ 26,000	\$ 26,000			
Park & Recreation						
Franchise Revenue						
TIF Revenues						
Grant Revenue						
User Charges	\$ 5,764,700	\$ 5,745,000	\$ 6,080,000	\$ 2,619,026	\$ 2,463,140	\$ 2,578,150
Interest	\$ 90,748	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -
Bond Proceeds						
Pension Contributions						
Transfers	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ 8,410,020	\$ 350,000
Miscellaneous	\$ 52,787	\$ 85,000	\$ 31,500	\$ 85,000	\$ -	\$ 70,000
<b>Total Revenues</b>	<b>\$ 6,051,450</b>	<b>\$ 5,996,480</b>	<b>\$ 6,187,980</b>	<b>\$ 2,704,026</b>	<b>\$ 10,873,160</b>	<b>\$ 2,998,150</b>
<b>Expenditures:</b>						
Administration						
Boards & Commissions						
Legal						
Public Buildings						
Economic Development						
Community Development						
Parking						
Public Works	\$ 6,463,683	\$ 7,267,185	\$ 7,465,725			
Public Safety						
Parks & Recreation				\$ 2,193,874	\$ 2,068,740	\$ 2,017,955
Debt Service	\$ 778,164	\$ 763,790	\$ 768,360	\$ 2,360,792	\$ 2,410,290	\$ 944,250
Other						
<b>Total Expenditures</b>	<b>\$ 7,241,847</b>	<b>\$ 8,030,975</b>	<b>\$ 8,234,085</b>	<b>\$ 4,554,666</b>	<b>\$ 4,479,030</b>	<b>\$ 2,962,205</b>
Net increase (Decrease) in Fund Balance	\$ (1,190,397)	\$ (2,034,495)	\$ (2,046,105)	\$ (1,850,640)	\$ 6,394,130	\$ 35,945
Fund Balance- May 1	\$ 5,861,814	\$ 4,671,417	\$ 2,636,922	\$ (5,893,691)	\$ (7,744,331)	\$ (1,350,201)
<b>Fund Balance-April 30</b>	<b>\$ 4,671,417</b>	<b>\$ 2,636,922</b>	<b>\$ 590,817</b>	<b>\$ (7,744,331)</b>	<b>\$ (1,350,201)</b>	<b>\$ (1,314,256)</b>

Village of Libertyville  
 Summary of Revenues and Expenditures  
 Enterprise Funds  
 Fiscal Years Ending April 30, 2009-2011

**Total Enterprise Funds**

Actual 2008-2009	Estimated 2009-2010	Budget 2010-2011
\$ -	\$ -	\$ -
\$ 25,479	\$ 25,480	\$ 25,480
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 27,736	\$ 26,000	\$ 26,000
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 8,383,726	\$ 8,208,140	\$ 8,658,150
\$ 90,748	\$ 25,000	\$ 25,000
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 90,000	\$ 8,500,020	\$ 350,000
\$ 137,787	\$ 85,000	\$ 101,500
<b>\$ 8,755,476</b>	<b>\$ 16,869,640</b>	<b>\$ 9,186,130</b>
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 6,463,683	\$ 7,267,185	\$ 7,465,725
\$ -	\$ -	\$ -
\$ 2,193,874	\$ 2,068,740	\$ 2,017,955
\$ 3,138,956	\$ 3,174,080	\$ 1,712,610
\$ -	\$ -	\$ -
<b>\$ 11,796,513</b>	<b>\$ 12,510,005</b>	<b>\$ 11,196,290</b>
\$ (3,041,037)	\$ 4,359,635	\$ (2,010,160)
\$ (31,877)	\$ (3,072,914)	\$ 1,286,721
<b>\$ (3,072,914)</b>	<b>\$ 1,286,721</b>	<b>\$ (723,439)</b>

Village of Libertyville  
 Summary of Revenues and Expenditures  
 Internal Service Funds  
 Fiscal Years Ending April 30, 2009-2011

	<b>Fleet Service &amp; Replacement Fund</b>			<b>Technology Equip &amp; Replacement Fund</b>		
	Actual 2008-2009	Estimated 2009-2010	Budget 2010-2011	Actual 2008-2009	Estimated 2009-2010	Budget 2010-2011
<b>Revenues</b>						
Sales Tax						
Property Tax						
Other Tax						
Parking Fees						
Fire District						
Other Intergovernmental						
Licenses & Permits						
Fines & Penalties	\$21,752	\$13,500	\$15,000			
Park & Recreation						
Franchise Revenue				\$ 280,256	\$ 255,000	\$ 255,000
TIF Revenues						
Grant Revenue						
Charges for Services	\$1,354,825	\$1,165,910	\$1,314,800	\$ 102,000	\$ 102,000	\$ 102,000
Interest	\$5,982	\$3,750	\$1,000	\$ 249	\$ -	\$ -
Pension Contributions						
Transfers						
Miscellaneous	\$123,926	\$67,900	\$47,000	\$ 33,098	\$ 82,200	\$ 84,000
<b>Total Revenues</b>	<b>\$ 1,506,485</b>	<b>\$ 1,251,060</b>	<b>\$ 1,377,800</b>	<b>\$ 415,603</b>	<b>\$ 439,200</b>	<b>\$ 441,000</b>
<b>Expenditures:</b>						
Administration				\$ 315,101	\$ 359,580	\$ 432,755
Boards & Commissions						
Legal						
Public Buildings						
Economic Development						
Community Development						
Parking						
Public Works	\$ 1,610,329	\$ 1,407,500	\$ 1,420,795			
Public Safety						
Parks & Recreation						
Debt Service						
Other						
<b>Total Expenditures</b>	<b>\$ 1,610,329</b>	<b>\$ 1,407,500</b>	<b>\$ 1,420,795</b>	<b>\$ 315,101</b>	<b>\$ 359,580</b>	<b>\$ 432,755</b>
Net increase (Decrease) in Fund Balance	\$ (103,844)	\$ (156,440)	\$ (42,995)	\$ 100,502	\$ 79,620	\$ 8,245
Fund Balance- May 1	\$ 795,418	\$ 691,574	\$ 535,134	\$ 119,067	\$ 219,569	\$ 299,189
<b>Fund Balance-April 30</b>	<b>\$ 691,574</b>	<b>\$ 535,134</b>	<b>\$ 492,139</b>	<b>\$ 219,569</b>	<b>\$ 299,189</b>	<b>\$ 307,434</b>

Village of Libertyville  
 Summary of Revenues and Expenditures  
 Internal Service Funds  
 Fiscal Years Ending April 30, 2009-2011

<b>Total Internal Service Funds</b>		
Actual 2008-2009	Estimated 2009-2010	Budget 2010-2011
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 21,752	\$ 13,500	\$ 15,000
\$ -	\$ -	\$ -
\$ 280,256	\$ 255,000	\$ 255,000
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 1,456,825	\$ 1,267,910	\$ 1,416,800
\$ 6,231	\$ 3,750	\$ 1,000
\$ -	\$ -	\$ -
\$ 157,024	\$ 150,100	\$ 131,000
<u>\$ 1,922,088</u>	<u>\$ 1,690,260</u>	<u>\$ 1,818,800</u>
\$ -	\$ -	\$ -
\$ 315,101	\$ 359,580	\$ 432,755
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 1,610,329	\$ 1,407,500	\$ 1,420,795
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
<u>\$ 1,925,430</u>	<u>\$ 1,767,080</u>	<u>\$ 1,853,550</u>
\$ (3,342)	\$ (76,820)	\$ (34,750)
\$ 914,485	\$ 911,143	\$ 834,323
<u>\$ 911,143</u>	<u>\$ 834,323</u>	<u>\$ 799,573</u>

Village of Libertyville  
 Summary of Revenues and Expenditures  
 Fiduciary Funds  
 Fiscal Years Ending April 30, 2009-2011

	<b>Police Pension Fund</b>			<b>Fire Pension Fund</b>		
	Actual 2008-2009	Estimated 2009-2010	Budget 2010-2011	Actual 2008-2009	Estimated 2009-2010	Budget 2010-2011
<b>Revenues</b>						
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	(\$1,719,761)	\$414,000	\$350,000	\$ (2,308,214)	\$ 340,000	\$ 210,000
Pension Fund Contributions	\$1,205,753	\$1,317,325	\$1,575,640	\$ 857,820	\$ 962,175	\$ 1,247,060
Transfers						
Miscellaneous						
<b>Total Revenues</b>	<b>\$ (514,008)</b>	<b>\$ 1,731,325</b>	<b>\$ 1,925,640</b>	<b>\$ (1,450,394)</b>	<b>\$ 1,302,175</b>	<b>\$ 1,457,060</b>
<b>Expenditures:</b>						
Administration						
Boards & Commissions						
Legal						
Public Buildings						
Economic Development						
Community Development						
Parking						
Public Works						
Public Safety	\$ 1,918,131	\$ 1,443,969	\$ 1,559,000	\$ 934,997	\$ 959,995	\$ 995,805
Parks & Recreation						
Debt Service						
Other						
<b>Total Expenditures</b>	<b>\$ 1,918,131</b>	<b>\$ 1,443,969</b>	<b>\$ 1,559,000</b>	<b>\$ 934,997</b>	<b>\$ 959,995</b>	<b>\$ 995,805</b>
Net increase (Decrease) in Fund Balance	\$ (2,432,139)	\$ 287,356	\$ 366,640	\$ (2,385,391)	\$ 342,180	\$ 461,255
Fund Balance- May 1	\$ 18,718,136	\$ 16,285,997	\$ 16,573,353	\$ 16,289,710	\$ 13,904,319	\$ 14,246,499
<b>Fund Balance-April 30</b>	<b>\$ 16,285,997</b>	<b>\$ 16,573,353</b>	<b>\$ 16,939,993</b>	<b>\$ 13,904,319</b>	<b>\$ 14,246,499</b>	<b>\$ 14,707,754</b>



## VILLAGE OF LIBERTYVILLE CAPITAL IMPROVEMENT PROJECT SUMMARY

The Village of Libertyville defines a capital expenditure as any item with a cost of \$500 or more with a useful life of greater than one year. A capital expenditure can be a routine expenditure that occurs in almost every budget cycle and will not have a significant impact on the operating budget. 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 2010-11 budget is a total of \$3,537,300 in capital expenditures. Of this total, \$566,560 is allocated to routine capital expenditures and \$2,970,740 is for non-routine capital expenditures. Following is a summary of the major non-routine capital projects that have been funded in the 2010-2011 budget.

Most of the capital improvement projects will not cause a substantial 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	\$340,000
Road System	\$843,240
Parks	\$0
Public Building	\$61,000
Sidewalk & Streetscape	\$50,000
Sanitary System	\$805,000
Water System	\$0
Wastewater Treatment System	<u>\$871,500</u>
 TOTAL	 <u>\$2,970,740</u>

### Capital Expenditures by Fund

Motor Fuel Tax	\$505,640
Capital Improvement Fund	\$387,600
Water & Sewer Fund	\$1,676,500
Park Improvement Fund	0
Tax Increment Financing Fund	\$340,000
Public Building Improvement	<u>\$61,000</u>
 TOTAL	 <u>\$2,970,740</u>

**Annual Road Improvement Program** **\$843,240**

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

Fourth Street.....	\$30,000
Dawes St. from Golf to Warwick .....	\$15,000
Dymond Road Design (Crane to Rt 176).....	\$40,000
Dymond Road Streetlight Design .....	\$5,000
Parkview Drive .....	\$57,600
Misc. Roadways Class C Patching.....	\$420,000
Sunnyside (4 <sup>th</sup> to 7 <sup>th</sup> Ave.) .....	\$30,000
Park Place.....	\$34,440
Valley Park Drive .....	\$211,200

**Parking Improvements** **\$340,000**

Impact on Operating Budget –\$0

Utility Relocation –Downtown Parking Lot, West.....	\$250,000
Engineering Design for Ground Parking Improvement.....	\$85,000
Monument Sign for Parking Lots .....	\$5,000

**Buildings** **\$61,000**

Impact on Operating Budget –Decrease <\$3,000

HVAC Replacement .....	\$25,000
Generator Replacement (Fire Station #1) .....	\$36,000

**Sidewalk & Streetscape** **\$50,000**

Impact on Operating Budget –Decrease <\$1,000

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

**Sanitary System** **\$805,000**

Impact on Operating Budget –Decrease <\$5,000

Rt. 45 Lift Station Design .....	\$30,000
Repairs & Rehabilitation.....	\$95,000
Sewer Construction-South Rockland River Crossing.....	\$505,000
Inflow/Infiltration Investigation.....	\$60,000
Lift Station Improvements .....	\$115,000

**Wastewater Treatment** **\$871,500**

Impact on Operating Budget –Decrease <\$5,000

Electrical Upgrades .....	\$248,000
Upflow Rehabilitation.....	\$580,000
Tertiary Pump Motor .....	\$3,500
Gate Replacement for Wetwell.....	\$40,000

Village of Libertyville  
Public Works Department  
Budget Year 2010-11

Fund: TIF  
 Account No. 09-00-00-0-776  
 Description: Parking Improvements  
 Purpose: Reconstruction of surface lots, construction of parking structure(s), landscaping, lighting of downtown parking lots.  
 Detail: 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 and FY 09/10.

Operating  
 Budget Impact: Minimal.

Item Description	2009-10 Budget	2009-10 Year End Estimate	2010-11 Request	Admin. Revisions	Approved Budget
1. East & West Side Milwaukee lot Engineering, surveys	\$125,000	\$125,000	\$0	\$0	\$0
2. Monument Downtown Parking Signs	\$0	\$0	\$0	\$5,000	\$5,000
3. ComEd underground utilities in parking lot	\$150,000	\$150,000	\$0	\$0	\$0
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	\$5,660,725	\$5,660,725	\$0	\$0	\$0
7. Phase II Surface Lot Improvements	\$0	\$0	\$1,100,000	\$0	\$0
a. Design Engineering				\$85,000	\$85,000
8. Utility Relocation	\$0	\$0	\$250,000	\$250,000	\$250,000
	<b>\$5,935,725</b>	<b>\$5,935,725</b>	<b>\$1,350,000</b>	<b>\$340,000</b>	<b>\$340,000</b>

Village of Libertyville  
Public Works Department  
Budget Year 2010-11

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.

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

Item Description	2009/10 Budget	2009/10 Year End Estimate	2010/11 Request	Admin. Revisions	Approved Budget
<u>Project 0805</u>					
Dymond Road, Crane to 176 Design	\$40,000	\$0	\$40,000	\$40,000	\$40,000
Dymond Road Streetlight Design	\$5,000	\$0	\$5,000	\$5,000	\$5,000
<u>Project 0901: 2009 Road Program</u>					
Crane Blvd (Butterfield to west end)	\$68,000	\$64,133	\$0	\$0	\$0
Stevenson Drive (east of Lothair)	\$54,000	\$45,045	\$0	\$0	\$0
Stonegate, Interlake Meadows, Interlaken			\$0	\$0	\$0
Ridge Patching	\$158,000	\$145,944	\$0	\$0	\$0
<u>2010 Road Program (NEW)</u>					
Pavement Class C Patching	\$0	\$0	\$220,000	\$220,000	\$220,000
Dawes Street (West Golf to Warwick Lane)					\$15,000
Parkview Drive					\$57,600
	\$325,000	\$255,122	\$265,000	\$265,000	\$337,600

Village of Libertyville  
Public Works Department  
Budget Year 2010-11

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: 1. 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. Five foot PCC walk in 2009 through the Village owned lot, up District 70 property line.
2. Annual maintenance (Remove and replace) Village walks by contract. Various locations - work focused in one quadrant of the Village each year.

Operating Miscellaneous  
 Budget Impact: Minimal

Item Description	2009/10 Budget	2009/10 Year End Estimate	2010/11 Request	Admin. Revisions	Approved Budget
1. Drake-to-Dymond Path Approx. 150 feet constructed	\$5,000	\$4,946	\$0	\$0	\$0
4. Sidewalks - Replacement by Contract - Project 0904 (Moved over from Highways & Bridges acct #717 in 2009)	\$35,000	\$29,297	\$40,000	\$40,000	\$40,000
	<b>\$40,000</b>	<b>\$34,243</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>

Village of Libertyville  
 Pubic Works Department  
 Budget Year 2010-11

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.

Item Description	2009/10 Budget	2009/10 Year End Estimate	2010/11 Request	Admin. Revisions	Approved Budget
1. Petersen Road Streetscape Design Streetscape Construction	\$10,000	\$308	\$0	\$10,000	\$10,000
	\$10,000	\$308	\$0	\$10,000	\$10,000

Village of Libertyville  
Public Works Department  
Budget Year 2010-11

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. The Annual Program is historically funded with a combination of MFT and CIF revenue.

Detail:

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

Item Description	2009-10 Budget	2009-10 Year End Estimate	2010-11 Request	Admin. Revisions	Approved Budget
1. Project 0801, Lake Street Reconstruction	\$5,000	\$5,098	\$0	\$0	\$0
2. <u>2009 Road Program</u>					
Alley North of Broadway b/w 2nd & 3rd	\$85,000	\$109,768	\$0	\$0	\$0
Alley North of Church b/w 2nd & 3rd	\$57,000				
Dawes Street:					
Golf to Burdick	\$60,000	\$111,043	\$0	\$0	\$0
Burdick to Crane	\$15,000				
Broadway: Rt 21 to Fourth	\$118,000	\$108,924	\$0	\$0	\$0
Old Barn Circle	\$140,000	\$130,249	\$0	\$0	\$0
Miscellaneous Expenses	\$0	\$1,848	\$0	\$0	\$0
3. <u>2010 Road Program (NEW)</u>					
Valley Park Drive (IL Rte 21 to Kenwood)			\$211,200	\$211,200	\$211,200
Park Place (Hurlburt Ct. to Broadway)			\$34,440	\$34,440	\$34,440
Sunnyside Avenue (4th Ave to 7th Ave)			\$30,000	\$30,000	\$30,000
Fourth Street			\$30,000	\$30,000	\$30,000
Bituminous Patching -Various Locations			\$200,000	\$200,000	\$200,000
	\$480,000	\$466,930	\$505,640	\$505,640	\$505,640

Village of Libertyville  
Public Works Department  
Budget Year 2010-11

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: At the time of preparing this account detail all the projects below for 09-10 were bid under budget, including additional engineering needed during the construction phases. Also no work has been started yet. We will more than likely need to carry over funds to 2010-11. So year end estimates and 2010-11 requests will be tough to know now. Once work begins we will know more towards the end of the current budget. The year end estimates and 10-11 requests below, in most cases, were done on a 50/50 split at this time.

Item Description	2009-10 Budget	2009-10 Year End Estimate	2010-11 Request	Admin. Revisions	Approved Budget
<u>1. Electrical Upgrades to WWTP Control</u>					
a. Emergency power switchgear	\$40,000	\$20,000	\$20,000	\$20,000	\$40,000
b. Pattersen pump VFD'S and control system install	\$87,000	\$43,500	\$43,500	\$43,500	\$87,000
2. Engineering during construction phases of projects 1 and 2 which include items 1-4 for 2010-2011 This also includes engineering for Lift Station Improvements from WSCI acct. # 2005006777	\$0	\$38,000	\$38,000	\$38,000	\$76,000
2b. Upflow rehab project	\$585,000	\$292,250	\$292,250	\$292,250	\$580,000
<u>3. Electrical Improvements</u>					
a. Main Power Distribution breaker Evaluation	\$0	\$0	\$0	\$0	
b. Complete RHMG recommendations	\$90,000	\$45,000	\$45,000	\$45,000	\$45,000
4. Gate replacement for Screw pump wetwell RHMG recommend trying repairs first If repairs not feasible New gates \$106000	\$50,000	\$25,000	\$25,000	\$25,000	\$40,000
a. New proposal from RHMG Items 1-4 Engineering 08-09					
b. Construction Engineering for items 1-4 in 09-10	\$50,100	\$50,100	\$0	\$0	\$0
<u>5. Equipment Improvements</u>					
Tertiary Drive and Motor Replacement South pump motor and VFD	\$18,000	\$13,197	\$0	\$0	\$0
6. Replace VFD for Return Activated Sludge(RAS) Pumps. They are as old as the Tertiary VFD's (above) and Pump #4 RAS VFD has some operational issues.	\$0	\$0	\$12,000	\$6,500	\$3,500
	\$920,100	\$527,047	\$475,750	\$470,250	\$871,500

Village of Libertyville  
Public Works Department  
Budget Year 2010-11

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 Manhole sealing - 20 manholes or 200 Vertical feet  
 FY10-11 #2 Sewer lining segment 29C7-29A16 Ames St.  
 #3 Removal of Ex. Water Main through Ex. Storm Sewer along Crane Blvd.(3 locations)  
 #3 Sewer lining along Garfield between M.H.s 29C14 and 29C13

Operating  
 Budget Impact: Minimal

Item Description	2009-10 Budget	2009-10 Year End Estimate	2010-11 Request	Admin. Revisions	Approved Budget
1. Sanitary sewer repairs on streets which are on the annual pavement rehab.	\$20,300	\$16,000	\$20,000	\$20,000	\$20,000
2. Sewer lining and/or manhole repairs - various locations	\$65,000	\$65,870	\$65,000	\$65,000	\$65,000
4. Televising	\$10,000	\$10,000	\$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 (Paid out of 775)	\$70,000	\$9,500	\$0	\$0	\$0
7a. Inflow/Infiltration Investigation	\$50,000	\$45,100	\$120,000	\$60,000	\$60,000
7b. Inflow/Infiltration Rehabilitation	\$0	\$0	\$200,000	\$0	\$0
8. Cass Avenue Diversion Sewer a. Engineering/Design	\$0	\$0	\$100,000	\$0	\$0
	<b>\$215,300</b>	<b>\$146,470</b>	<b>\$515,000</b>	<b>\$155,000</b>	<b>\$155,000</b>

Village of Libertyville  
 Pubic Works Department  
 Budget Year 2010-11

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. Currently part of WWTP Mech/Electrical Improvement project  
 Operating  
 Budget Impact:

Item Description	2009-10 Budget	2009-10 Year End Estimate	2010-11 Request	Admin. Revisions	Approved Budget
1. Improvements and repairs to Prefabricated Lift Stations RHMG Estimates \$120,000 (carryover)	\$120,000	\$40,000	\$80,000	\$80,000	\$115,000
2. Second Portable Generator for Lift Stations	\$15,000	\$0	\$0	\$0	\$0
	<b>\$135,000</b>	<b>\$40,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$115,000</b>

Village of Libertyville  
Public Works Department  
Budget Year 2010-11

Fund: Water & Sewer Capital Improvements  
 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.

Item Description	2009-10 Budget	2009-10 Year End Estimate	2010-11 Request	Admin. Revisions	Approved Budget
1. Preliminary Engineering and Survey expenses	\$3,000	\$0	\$0	\$0	\$0
2. Engineering Services:					
Design Phase	\$10,000	\$0	\$0	\$0	\$0
Construction Phase	\$100,000	\$50,000	\$55,000	\$55,000	\$55,000
3. Water main Construction	\$10,000	\$32,000	\$0	\$0	\$0
4. Sanitary Sewer Construction	\$1,100,000	\$400,000	\$450,000	\$450,000	\$450,000
5. Lake County Forest Preserve District Easement Fees					
a. Watermain	\$0	\$0	\$0	\$0	\$0
b. Sanitary Sewer	\$90,000	\$0	\$0	\$0	\$0
	<b>\$1,313,000</b>	<b>\$482,000</b>	<b>\$505,000</b>	<b>\$505,000</b>	<b>\$505,000</b>

Village of Libertyville  
 Pubic Works Department  
 Budget Year 2010-11

Fund: Water & Sewer Capital Improvements  
 Account No. 20-05-00-6-783  
 Description: Northwest Area 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.

Item Description	2009-10 Budget	2009-10 Year End Estimate	2010-11 Request	Admin. Revisions	Approved Budget
1. W. Winchester Rd. 18" & 21" Sewer replacement Butterfield Road to Loyola Drive. Approx. 920 LF, Proj 0305		-\$19,465	\$0	\$0	\$0
2. W. Winchester Rd. 21" Sewer replacement Loyola Drive to the Cambridge N. Lift station Approx. 1,500 LF, Proj 0510.	\$423,000	\$17	\$422,983	defer	\$0
3. Rt. 45 Lift Station Replacement Design Engineering (RHMG)	\$17,600	\$0	\$30,000	\$30,000	\$30,000
	\$440,600	-\$19,448	\$452,983	\$30,000	\$30,000



## **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 referendum question to the voters regarding the issuance of debt while non-home rule communities in most instances may not issue debt unless a referendum has been approved by the voters.

Libertyville’s equalized assessed valuation for the 2009 calendar year was \$1,262,021,669. 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 \$108,849,369. As of May 1, 2010, Libertyville had \$27,315,000 in debt which is below the maximum allowed.

Libertyville’s current bond rating is Aa2. The current population for the Village is 20,742 which results in a gross debt per capita as of May 1, 2010 of \$1,317. 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, 2010

##### **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

Refunded on April 1, 2010: \$1,320,000

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

Refunded on April 1, 2010: \$12,385,000

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.

**General Obligation Refunding Bonds, Series 2010A**

Original Issue Amount: \$11,570,000

Original Issue Date: April 1, 2010

Date of Maturity: December 15, 2030

Description: Bonds issued to refund a portion of existing 2000 General Obligation Bonds used to construct the Sports Complex. Financing is provided by Sports Complex Revenues and may be subsidized with transfers from the General Fund.

**General Obligation Refunding Bonds (Taxable), Series 2010B**

Original Issue Amount: \$3,245,000

Original Issue Date: April 1, 2010

Date of Maturity: December 15, 2027

Description: Bonds used to refund a portion of existing 2000 General Obligation Bonds used to purchase Sports Complex property. Financing is provided by Sports Complex Revenues and may be subsidized with transfers from the General Fund.

**Summary of Debt Outstanding and Fiscal Year 2010-2011 Debt Service Requirements**

<b>Debt Issuance Name</b>	<b>Original Issue Amount</b>	<b>Outstanding as of May 1, 2010</b>	<b>Principal Due 2010-2011</b>	<b>Interest Due 2010-2011</b>	<b>Total Due 2010-2011</b>
General Obligation 1997	\$ 1,000,000	\$ 510,000	\$ 55,000	\$ 25,716	\$ 80,716
General Obligation 2000	\$ 5,000,000	\$ 2,235,000	\$ 50,000	\$ 114,788	\$ 164,788
General Obligation 2001A	\$ 5,290,000	\$ 1,380,000	\$ 320,000	\$ 50,088	\$ 370,088
General Obligation 2000	\$17,800,000	\$ 1,620,000	\$ 0	\$ 81,644	\$ 81,644
General Obligation 2003	\$ 2,025,000	\$ 75,000	\$ 75,000	\$ 2,176	\$ 77,176
General Obligation 2004	\$ 2,435,000	\$ 2,170,000	\$ 140,000	\$ 92,512	\$ 232,512
General Obligation 2006	\$ 3,000,000	\$ 2,845,000	\$ 85,000	\$ 115,469	\$ 200,469
2008 General Obligation Ltd. Tax	\$ 1,710,000	\$ 1,665,000	\$ 50,000	\$ 57,852	\$ 107,852
General Obligation 2010A	\$11,570,000	\$11,570,000	\$ 0	\$ 333,908	\$ 333,908
General Obligation 2010B Taxable	\$ 3,245,000	\$ 3,245,000	\$ 0	\$ 114,097	\$ 114,097
<b>Total</b>		<b>\$27,315,000</b>	<b>\$ 775,000</b>	<b>\$ 88,250</b>	<b>\$1,763,250</b>

VILLAGE OF LIBERTYVILLE  
SCHEDULE OF BONDED DEBT RETIREMENT

Payments Due in Fiscal Year	All Years	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>\$1,000,000 General Obligation Bonds (1997)</b>							
June- interest	\$ 61,594	\$ 12,858	\$ 11,524	\$ 10,176	\$ 8,676	\$ 7,176	\$ 5,519
December - interest	\$ 61,594	\$ 12,858	\$ 11,524	\$ 10,176	\$ 8,676	\$ 7,176	\$ 5,519
December - principal	\$ 510,000	\$ 55,000	\$ 55,000	\$ 60,000	\$ 60,000	\$ 65,000	\$ 70,000
<b>\$5,000,000 General Obligation Bonds (2000)</b>							
June- interest	\$ 445,561	\$ 57,394	\$ 56,113	\$ 55,088	\$ 53,934	\$ 52,909	\$ 46,503
December - interest	\$ 445,561	\$ 57,394	\$ 56,113	\$ 55,088	\$ 53,934	\$ 52,909	\$ 46,503
December - principal	\$ 2,235,000	\$ 50,000	\$ 40,000	\$ 45,000	\$ 40,000	\$ 250,000	\$ 265,000
<b>\$17,800,000 General Obligation Bonds (2001)</b>							
June- interest	\$ 334,884	\$ 40,822	\$ 40,822	\$ 40,822	\$ 40,822	\$ 40,822	\$ 35,822
December - interest	\$ 334,884	\$ 40,822	\$ 40,822	\$ 40,822	\$ 40,822	\$ 40,822	\$ 35,822
December - principal	\$ 1,620,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 210,000
<b>\$2,025,000 General Obligation Refunding Bonds (2003)</b>							
June- interest	\$ 1,088	\$ 1,088					
December - interest	\$ 1,088	\$ 1,088					
December - principal	\$ 75,000	\$ 75,000					
<b>\$2,435,000 General Obligation Refunding Bonds (2004)</b>							
June- interest	\$ 306,844	\$ 46,256	\$ 43,386	\$ 40,209	\$ 36,826	\$ 33,136	\$ 29,139
December - interest	\$ 306,844	\$ 46,256	\$ 43,386	\$ 40,209	\$ 36,826	\$ 33,136	\$ 29,139
December - principal	\$ 2,170,000	\$ 140,000	\$ 155,000	\$ 165,000	\$ 180,000	\$ 195,000	\$ 195,000
<b>\$1,710,000 General Obligation Limited Tax Refunding Bonds (2008)</b>							
June- interest	\$ 189,267	\$ 28,926	\$ 28,301	\$ 26,364	\$ 24,164	\$ 21,689	\$ 18,926
December - interest	\$ 189,267	\$ 28,926	\$ 28,301	\$ 26,364	\$ 24,164	\$ 21,689	\$ 18,926
December - principal	\$ 1,665,000	\$ 50,000	\$ 155,000	\$ 160,000	\$ 165,000	\$ 170,000	\$ 180,000
<b>\$11,570,000 General Obligation Refunding Alternate Bonds (2010A)</b>							
June- interest	\$ 3,856,125	\$ 97,280	\$ 236,628	\$ 236,628	\$ 236,628	\$ 236,628	\$ 235,503
December - interest	\$ 3,995,474	\$ 236,628	\$ 236,629	\$ 236,628	\$ 236,628	\$ 236,628	\$ 235,503
December - principal	\$ 11,570,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
<b>\$3,245,000 Taxable General Obligation Refunding Alternate Bonds (2010B)</b>							
June- interest	\$ 999,410	\$ 33,241	\$ 80,856	\$ 80,856	\$ 80,856	\$ 80,856	\$ 78,306
December - interest	\$ 1,047,025	\$ 80,856	\$ 80,856	\$ 80,856	\$ 80,856	\$ 80,856	\$ 78,306
December - principal	\$ 3,245,000	\$ -	\$ -	\$ -	\$ -	\$ 170,000	\$ 175,000
Sub Total Interest	\$ 12,576,511	\$ 822,692	\$ 995,259	\$ 980,284	\$ 963,812	\$ 946,432	\$ 899,436
Sub Total Principal	\$ 23,090,000	\$ 370,000	\$ 405,000	\$ 430,000	\$ 445,000	\$ 1,125,000	\$ 1,170,000
Total G.O. Debt Service	\$ 35,666,511	\$ 1,192,692	\$ 1,400,259	\$ 1,410,284	\$ 1,408,812	\$ 2,071,432	\$ 2,069,436
<b>Water and Sewer Bonded Debt</b>							
<b>\$5,290,000 Water/Sewer Alt Refunding (2001A)</b>							
May - interest	\$ 73,201	\$ 28,244	\$ 21,844	\$ 15,144	\$ 7,969		
November - interest	\$ 44,957	\$ 21,844	\$ 15,144	\$ 7,969	\$ -		
November - Principal	\$ 1,380,000	\$ 320,000	\$ 335,000	\$ 350,000	\$ 375,000		
<b>\$3,000,000 Water/Sewer Bond (2006)</b>							
May - interest	\$ 499,273	\$ 58,574	\$ 56,895	\$ 55,216	\$ 53,416	\$ 51,516	\$ 46,916
November - interest	\$ 440,699	\$ 56,895	\$ 55,216	\$ 53,416	\$ 51,516	\$ 46,916	\$ 42,056
November - Principal	\$ 2,845,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 95,000	\$ 230,000	\$ 240,000
Sub Total Interest	\$ 1,058,129	\$ 165,557	\$ 149,099	\$ 131,746	\$ 112,902	\$ 98,433	\$ 88,973
Sub Total Principal	\$ 4,225,000	\$ 405,000	\$ 420,000	\$ 440,000	\$ 470,000	\$ 230,000	\$ 240,000
Total Waterworks/Sewerage Debt Service	\$ 5,283,129	\$ 570,557	\$ 569,099	\$ 571,746	\$ 582,902	\$ 328,433	\$ 328,973
<b>ALL BONDED DEBT</b>							
TOTAL INTEREST	\$ 13,634,640	\$ 988,249	\$ 1,144,359	\$ 1,112,030	\$ 1,076,714	\$ 1,044,865	\$ 988,408
TOTAL PRINCIPAL	\$ 27,315,000	\$ 775,000	\$ 825,000	\$ 870,000	\$ 915,000	\$ 1,355,000	\$ 1,410,000
TOTAL DEBT SERVICE	\$ 40,949,640	\$ 1,763,249	\$ 1,969,359	\$ 1,982,030	\$ 1,991,714	\$ 2,399,865	\$ 2,398,408

VILLAGE OF LIBERTYVILLE  
SCHEDULE OF BONDED DEBT RETIREMENT

Payments Due in Fiscal Year	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
<b>\$1,000,000 General Obligation Bonds (1997)</b>								
June- interest	\$ 3,734	\$ 1,931						
December - interest	\$ 3,734	\$ 1,931						
December - principal	\$ 70,000	\$ 75,000						
<b>\$5,000,000 General Obligation Bonds (2000)</b>								
June- interest	\$ 39,713	\$ 32,666	\$ 25,106	\$ 17,253	\$ 8,884			
December - interest	\$ 39,713	\$ 32,666	\$ 25,106	\$ 17,253	\$ 8,884			
December - principal	\$ 275,000	\$ 295,000	\$ 305,000	\$ 325,000	\$ 345,000			
<b>\$17,800,000 General Obligation Bonds (2001)</b>								
June- interest	\$ 30,572	\$ 25,072	\$ 19,322	\$ 13,197	\$ 6,791			
December - interest	\$ 30,572	\$ 25,072	\$ 19,322	\$ 13,197	\$ 6,791			
December - principal	\$ 220,000	\$ 230,000	\$ 245,000	\$ 250,000	\$ 265,000			
<b>\$2,025,000 General Obligation Refunding Bonds (2003)</b>								
June- interest								
December - interest								
December - principal								
<b>\$2,435,000 General Obligation Refunding Bonds (2004)</b>								
June- interest	\$ 25,044	\$ 20,529	\$ 15,853	\$ 10,903	\$ 5,563			
December - interest	\$ 25,044	\$ 20,529	\$ 15,853	\$ 10,903	\$ 5,563			
December - principal	\$ 210,000	\$ 215,000	\$ 225,000	\$ 240,000	\$ 250,000			
<b>\$1,710,000 General Obligation Limited TaxRefunding Bonds (2008)</b>								
June- interest	\$ 15,776	\$ 12,308	\$ 8,508	\$ 4,305				
December - interest	\$ 15,776	\$ 12,308	\$ 8,508	\$ 4,305				
December - principal	\$ 185,000	\$ 190,000	\$ 205,000	\$ 205,000				
<b>\$11,570,000 General Obligation Refunding Alternate Bonds (2010A)</b>								
June- interest	\$ 234,378	\$ 233,253	\$ 232,128	\$ 230,628	\$ 229,128	\$ 227,628	\$ 211,028	\$ 193,828
December - interest	\$ 234,378	\$ 233,253	\$ 232,128	\$ 230,628	\$ 229,128	\$ 227,628	\$ 211,028	\$ 193,828
December - principal	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 830,000	\$ 860,000	\$ 895,000
<b>\$3,245,000 Taxable General Obligation Refunding Alternate Bonds (2010B)</b>								
June- interest	\$ 75,244	\$ 71,644	\$ 67,606	\$ 63,231	\$ 58,375	52,875	47,125	40,675
December - interest	\$ 75,244	\$ 71,644	\$ 67,606	\$ 63,231	\$ 58,375	52,875	47,125	40,675
December - principal	\$ 180,000	\$ 190,000	\$ 200,000	\$ 210,000	\$ 220,000	\$ 230,000	\$ 240,000	255,000
Sub Total Interest	\$ 848,919	\$ 794,804	\$ 737,046	\$ 679,032	\$ 617,480	\$ 561,005	\$ 516,305	\$ 469,005
Sub Total Principal	\$ 1,215,000	\$ 1,270,000	\$ 1,255,000	\$ 1,305,000	\$ 1,155,000	\$ 1,060,000	\$ 1,100,000	\$ 1,150,000
Total G.O. Debt Service	\$ 2,063,919	\$ 2,064,804	\$ 1,992,046	\$ 1,984,032	\$ 1,772,480	\$ 1,621,005	\$ 1,616,305	\$ 1,619,005
<b>Water and Sewer Bonded Debt</b>								
<b>\$5,290,000 Water/Sewer Alt Refunding (2001A)</b>								
May - interest								
November - interest								
November - Principal								
<b>\$3,000,000 Water/Sewer Bond (2006)</b>								
May - interest	\$ 42,056	\$ 36,931	\$ 31,569	\$ 25,863	\$ 19,845	\$ 13,545	\$ 6,930	
November - interest	\$ 36,931	\$ 31,569	\$ 25,863	\$ 19,845	\$ 13,545	\$ 6,930		
November - Principal	\$ 250,000	\$ 260,000	\$ 275,000	\$ 290,000	\$ 300,000	\$ 315,000	\$ 330,000	
Sub Total Interest	\$ 78,988	\$ 68,500	\$ 57,431	\$ 45,708	\$ 33,390	\$ 20,475	\$ 6,930	
Sub Total Principal	\$ 250,000	\$ 260,000	\$ 275,000	\$ 290,000	\$ 300,000	\$ 315,000	\$ 330,000	
Total Waterworks/Sewerage Debt Service	\$ 328,988	\$ 328,500	\$ 332,431	\$ 335,708	\$ 333,390	\$ 335,475	\$ 336,930	
<b>ALL BONDED DEBT</b>								
TOTAL INTEREST	\$ 927,907	\$ 863,304	\$ 794,477	\$ 724,740	\$ 650,870	\$ 581,480	\$ 523,235	\$ 469,005
TOTAL PRINCIPAL	\$ 1,465,000	\$ 1,530,000	\$ 1,530,000	\$ 1,595,000	\$ 1,455,000	\$ 1,375,000	\$ 1,430,000	\$ 1,150,000
TOTAL DEBT SERVICE	\$ 2,392,907	\$ 2,393,304	\$ 2,324,477	\$ 2,319,740	\$ 2,105,870	\$ 1,956,480	\$ 1,953,235	\$ 1,619,005

VILLAGE OF LIBERTYVILLE  
 SCHEDULE OF BONDED DEBT RETIREMENT  
 (Continued) 2024-2031

Payments Due in Fiscal Year	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
<b>\$1,000,000 General Obligation Bonds (1997)</b>							
June- interest							
December - interest							
December - principal							
<b>\$5,000,000 General Obligation Bonds (2000)</b>							
June- interest							
December - interest							
December - principal							
<b>\$17,800,000 General Obligation Bonds (2001)</b>							
June- interest							
December - interest							
December - principal							
<b>\$2,025,000 General Obligation Refunding Bonds (2003)</b>							
June- interest							
December - interest							
December - principal							
<b>\$2,435,000 General Obligation Refunding Bonds (2004)</b>							
June- interest							
December - interest							
December - principal							
<b>\$1,710,000 General Obligation Limited TaxRefunding Bonds (2008)</b>							
June- interest							
December - interest							
December - principal							
<b>\$11,570,000 General Obligation Refunding Alternate Bonds (2010A)</b>							
June- interest	\$ 175,928	\$ 157,228	\$ 137,828	\$ 117,528	\$ 96,428	\$ 66,575	\$ 33,325
December - interest	\$ 175,928	\$ 157,228	\$ 137,828	\$ 117,528	\$ 96,428	\$ 66,575	\$ 33,325
December - principal	\$ 935,000	\$ 970,000	\$ 1,015,000	\$ 1,055,000	\$ 1,435,000	\$ 1,500,000	\$ 1,550,000
<b>\$3,245,000 Taxable General Obligation Refunding Alternate Bonds (2010B)</b>							
June- interest	33,822	26,228	18,213	9,400			
December - interest	33,822	26,228	18,213	9,400			
December - principal	270,000	285,000	300,000	320,000			
Sub Total Interest	\$ 419,499	\$ 366,911	\$ 312,080	\$ 253,855	\$ 192,855	\$ 133,150	\$ 66,650
Sub Total Principal	\$ 1,205,000	\$ 1,255,000	\$ 1,315,000	\$ 1,375,000	\$ 1,435,000	\$ 1,500,000	\$ 1,550,000
Total G.O. Debt Service	<u>\$ 1,624,499</u>	<u>\$ 1,621,911</u>	<u>\$ 1,627,080</u>	<u>\$ 1,628,855</u>	<u>\$ 1,627,855</u>	<u>\$ 1,633,150</u>	<u>\$ 1,616,650</u>

Water and Sewer Bonded Debt

**\$5,290,000 Water/Sewer Alt Refunding (2001A)**

May - interest  
 November - interest  
 November - Principal

**\$3,000,000 Water/Sewer Bond (2006)**

May - interest  
 November - interest  
 November - Principal

Sub Total Interest  
 Sub Total Principal  
 Total Waterworks/Sewerage Debt Service

**ALL BONDED DEBT**

TOTAL INTEREST	\$ 419,499	\$ 366,911	\$ 312,080	\$ 253,855	\$ 192,855	\$ 133,150	\$ 66,650
TOTAL PRINCIPAL	\$ 1,205,000	\$ 1,255,000	\$ 1,315,000	\$ 1,375,000	\$ 1,435,000	\$ 1,500,000	\$ 1,550,000
TOTAL DEBT SERVICE	<u>\$ 1,624,499</u>	<u>\$ 1,621,911</u>	<u>\$ 1,627,080</u>	<u>\$ 1,628,855</u>	<u>\$ 1,627,855</u>	<u>\$ 1,633,150</u>	<u>\$ 1,616,650</u>

## FULL TIME POSITIONS BY DEPARTMENT

Department	Position	08-09	09-10	10-11
<b><u>Administration</u></b>				
	Village Administrator	1	1	1
	Assistant Village Administrator	1	1	1
	Executive Secretary	1	1	1
	<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b><u>Finance Department</u></b>				
	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	0
	Accounting Assistant	3	3	2
	Cashier/Receptionist	2	2	2
	MIS Coordinator	1	1	1
	<b>TOTAL</b>	<b>9</b>	<b>9</b>	<b>7</b>
<b><u>Community Development</u></b>				
	Director of Community Development	1	1	1
	Economic Development Coordinator	1	1	1
<b><u>Planning</u></b>	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>
<b><u>Building Services</u></b>				
	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	0	0	0
	Code Compliance/Building Inspector	1	1	1
	Secretary	1	1	1
	<i>SUB-TOTAL</i>	<i>7</i>	<i>7</i>	<i>7</i>
<b><u>Public Building</u></b>				
	Building Maintenance Technician	1	1	1
	<i>SUB-TOTAL</i>	<i>1</i>	<i>1</i>	<i>1</i>
<b><u>Community Development</u></b>	<b>TOTAL</b>	<b>13</b>	<b>13</b>	<b>13</b>

## FULL TIME POSITIONS BY DEPARTMENT

Department	Position	08-09	09-10	10-11	
<b><u>Public Works</u></b>					
<b><u>Administration and Engineering</u></b>					
	Director of Public Works	1	1	1	
	Administrative Secretary	1	1	0	
	Assistant to the Director of Public	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	7	
<b><u>Streets and Utilities</u></b>					
	Streets & Utility Systems	1	1	1	
	Assist. Streets & Utility Systems	1	1	1	
	Secretary	1	1	1	
	Public Works Team Leader	3	3	3	
	Public Works Maintenance	9	9	8	
	Utility Technician	1	1	1	
	Water System Supervisor	1	1	0	
	Water System Operator	3	3	3	
	Water Meter Technician	1	1	1	
	<i>SUB-TOTAL</i>	21	21	19	
<b><u>Fleet Services</u></b>					
	Fleet Services Superintendent	1	1	1	
	Equipment Mechanic I	3	3	3	
	<i>SUB-TOTAL</i>	4	4	4	
<b><u>Wastewater Treatment Plant</u></b>					
	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	
<b><u>Public Works Department</u></b>		<b>TOTAL</b>	<b>38</b>	<b>38</b>	<b>35</b>
<b><u>Police Department</u></b>					
<b><u>Administration</u></b>					
	Police Chief	1	1	1	
	Deputy Police Chief	2	2	1	
	Police Lieutenant	1	1	1	
	Administrative Secretary	1	1	1	
	Telecommunicator/Records	1	1	1	
	Police Records Assistant	3	3	2	
	Public Safety Telecommunicator	9	9	8	
	<i>SUB-TOTAL</i>	18	18	15	

## FULL TIME POSITIONS BY DEPARTMENT

Department	Position	08-09	09-10	10-11
<u>Patrol</u>	Police Lieutenant	3	3	3
	Police Sergeant	3	3	3
	Police Officers	26	26	24
	<i>SUB-TOTAL</i>	<u>32</u>	<u>32</u>	<u>30</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
<b><u>Police Department</u></b>	<b>TOTAL</b>	<b><u>59</u></b>	<b><u>59</u></b>	<b><u>54</u></b>
 <b><u>Fire Department</u></b>				
<u>Administration</u>	Fire Chief	1	1	1
	Assistant Fire Chief	1	1	1
	Administrative Secretary	1	1	0
	<i>SUB-TOTAL</i>	<u>3</u>	<u>3</u>	<u>2</u>
<u>Prevention</u>	Assistant Fire Chief	1	1	1
	Fire Lieutenant	0	0	0
	Secretary	1	1	0
	<i>SUB-TOTAL</i>	<u>2</u>	<u>2</u>	<u>1</u>
<u>Emergency Services</u>	Assistant Fire Chief	1	1	1
	Fire Lieutenant	7	7	6
	Firefighter/Paramedic	20	20	20
	<i>SUB-TOTAL</i>	<u>28</u>	<u>28</u>	<u>27</u>
<u>Support Services</u>	Assistant Fire Chief	1	1	1
<b><u>Fire Department</u></b>	<b>TOTAL</b>	<b><u>34</u></b>	<b><u>34</u></b>	<b><u>31</u></b>
 <b><u>Parks and Recreation</u></b>				
<u>Recreation</u>	Director of Parks & Recreation	1	1	1
	Recreation Manager	1	1	1
	Parks & Recreation Business	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	08-09	09-10	10-11
<u>Parks</u>	Parks Superintendent	1	1	1
	Assistant Parks Superintendent	0	0	0
	Parks Equipment Supervisor	1	1	1
	Parks Grounds Technician	3	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>	<i>10</i>	<i>10</i>	<i>10</i>
<u>Sports Complex</u>	Parks Grounds Technician	2	2	2
	Parks Facility Technician	2	2	2
	Parks Grounds Assistant	1	1	1
	Recreation Supervisor	5	5	4
	<i>SUB-TOTAL</i>	<i>10</i>	<i>10</i>	<i>9</i>
<b><u>Parks and Recreation</u></b>	<b>TOTAL</b>	<b>24</b>	<b>24</b>	<b>23</b>
<b><u>TOTAL OF ALL FULL TIME POSITIONS</u></b>		<b>180</b>	<b>180</b>	<b>166</b>

The following positions are currently vacant and unfunded for the 2010-11 fiscal year:

- One Public Works Department Administrative Secretary position
- One Public Works Maintenance Technician position
- One Police Deputy Chief position
- One Records Assistant position
- One Public Safety Telecommunicator position
- Two Police Officer positions
- One Fire Lieutenant position
- One Recreation Supervisor position.

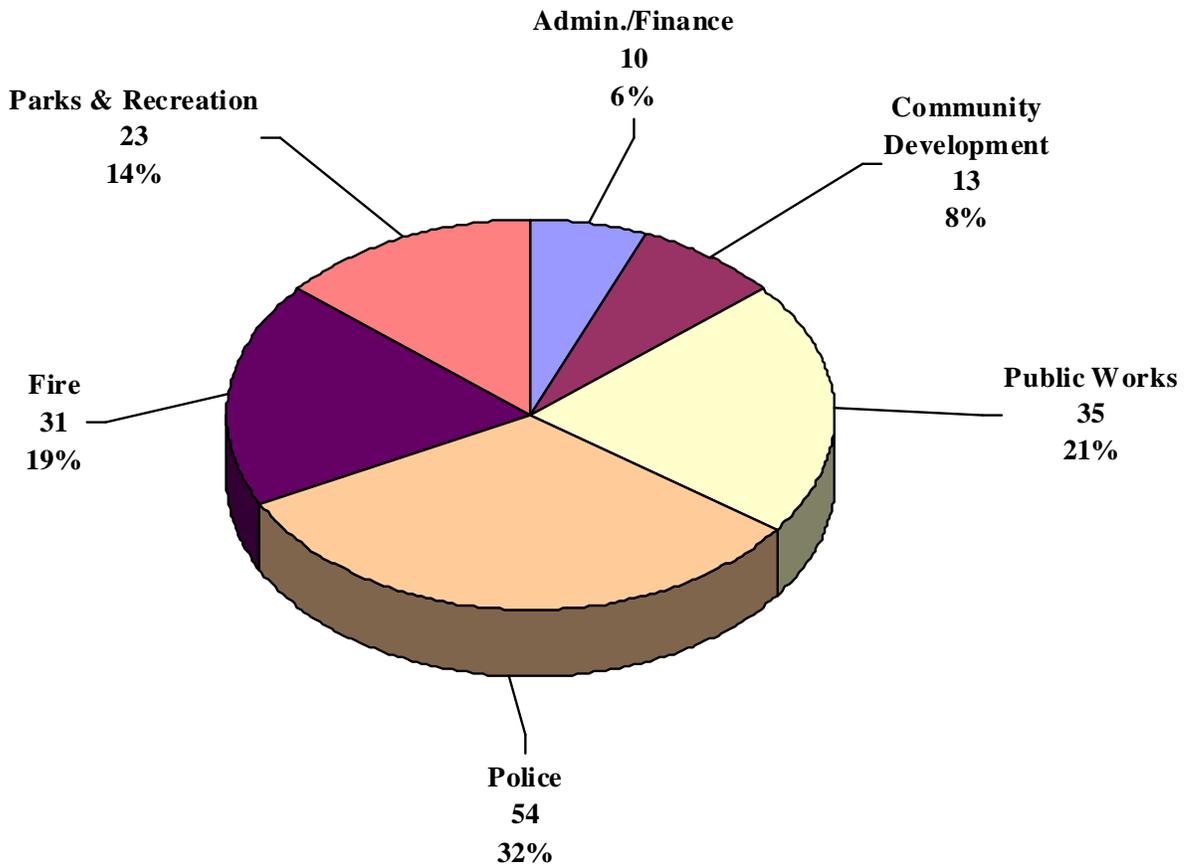
The following positions are being laid off and are not funded for 2010-11:

- One Engineering Inspector
- One Project Engineer
- One Building Inspector
- One Parks Facility Technician
- One Building Maintenance Technician

Total full-time positions funded for 2010-11 is 161.

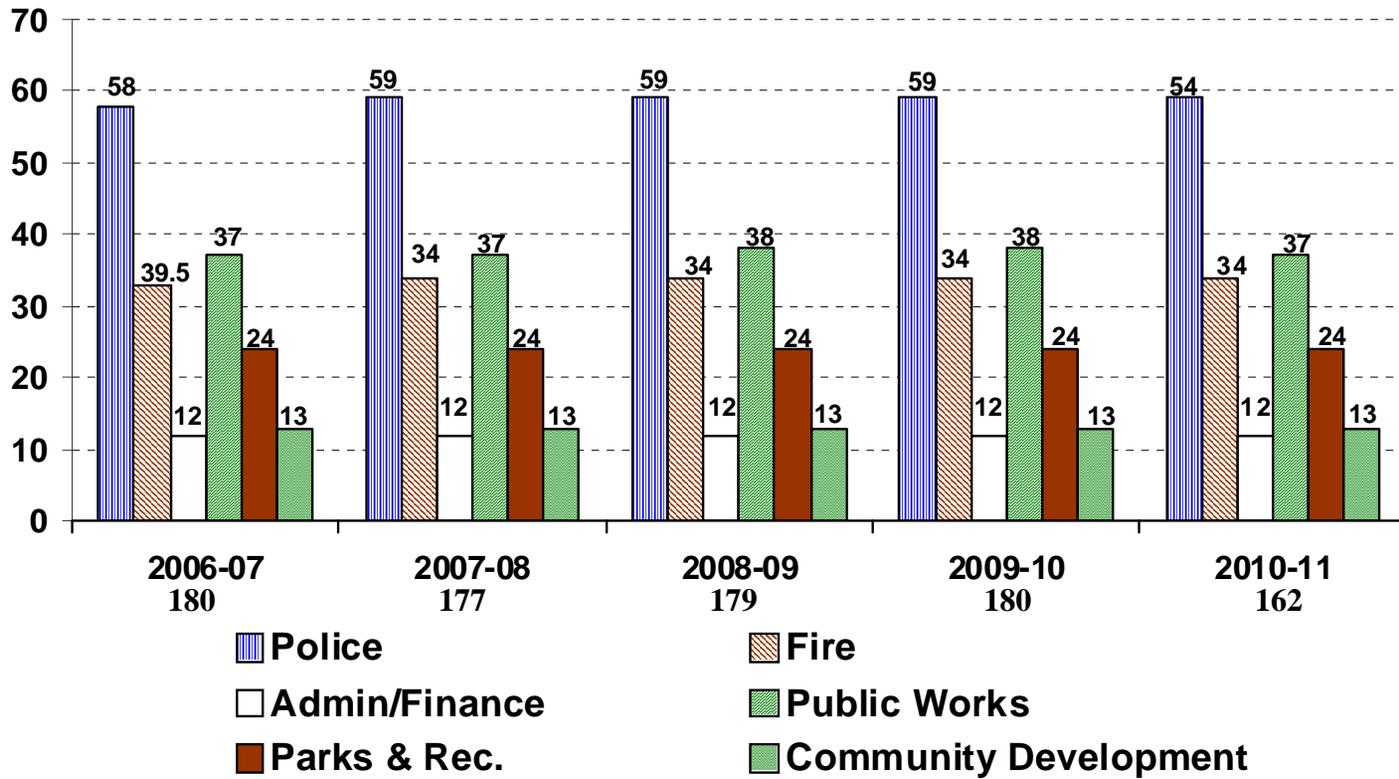
# 2010-2011 Village of Libertyville

## Authorized Full-Time Positions by Department



Department	2006-07	2007-08	2008-09	2009-10	2010-11
Administration/Finance	12	12	12	12	10
Community Development	13	13	13	13	13
Public Works	37	37	38	38	35
Police	58	59	59	59	54
Fire	33	34	34	34	31
Parks & Recreation	24	24	24	24	23
<b>Total</b>	<b>177</b>	<b>179</b>	<b>180</b>	<b>180</b>	<b>166</b>

## Village of Libertyville Authorized Full-Time Positions 2006-07 thru 2010-11



## **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 2010-2011 Salary Plan**  
**Salary Ranges Per Job Class - (Salary Range Order)**

Proposed Adjustment May 1, 2010 (0%)

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)**

Proposed Adjustment May 1, 2010 (0%)

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

Proposed Adjustment May 1, 2010 (0%)

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
<b><u>Clerical and Office Series</u></b>		
<b>1000</b>	<b>Clerical Support Group</b>	
1001	Secretary	NE
1002	Administrative Secretary	NE
1003	Executive Secretary	NE
<b>2000</b>	<b>Community Development Group</b>	
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
<b>3000</b>	<b>Fire Group</b>	
3001	Fire Lieutenant	NE
3002	Assistant Fire Chief	E
3003	Fire Chief	E
<b>4000</b>	<b>Police Group</b>	
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
<b>5000</b>	<b>Parks &amp; Recreation Group</b>	
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
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
<b>6000</b>	<b>Public Works Group</b>	
6001	Water Meter Technnician	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
<b>7000</b>	<b>Administrative Group</b>	
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 10-11

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

Position	Hourly Pay Range	Department
Climbing Wall Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Desk Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Pro Shop/Range Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Babysitting Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Birthday Party Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Pool Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Pool Lifeguard	*\$8.25-\$10.50/hour	Parks and Recreation
Concessions Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Camp Counselor	*\$8.25-\$10.50/hour	Parks and Recreation
Seasonal Laborers	*\$8.25-\$10.50/hour	Parks and Recreation Public Works
<b>*In accordance to State Minimum Wage Law may be paid \$7.75 under age 18</b>		
Meter Readers	\$8.25-\$15.50/hour	Public Works
P-O-C Firefighter	\$8.25-\$15.50/hour	Fire Department
Intern	\$8.25-\$15.50/hour	All Departments
Recreation Program Leader	\$8.25-\$15.50/hour	Parks and Recreation
Preschool Teacher	\$8.25-\$15.50/hour	Parks and Recreation
Office Assistant	\$8.25-\$30.00/hour	All Departments
Telecommunicator	\$8.25-\$30.00/hour	Police/Fire Department
Accounting Assistant	\$8.25-\$25.00/hour	Finance 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  
2009 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 2009 tax levy will be incorporated in the property tax bills property owners receive in 2010, and will be used by the Village to fund a portion of the 2010-2011 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 2009 tax levy are not received until fiscal year 2010-2011, 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 2010-2011 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 2009 Village Tax Levy**

After reviewing optional levies, the Village Board is considering a 2009 net tax levy in the amount of \$5,775,343 which would include a levy of \$140,000 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 1.04% increase over the extended 2008 Village property tax levy of \$5,715,907. The Village Staff anticipates that the estimated 2009 levy would result in a property tax rate of \$0.429 which is less than the 2008 rate of .434.

**TAX LEVY COMPARISON - 2008 & 2009**

FUND	2008 EXTENDED LEVY			2009 PROPOSED	
	LEVY	EXTENSION	RATE	LEVY	RATE
CORPORATE	895,000	905,074	0.072	785,000	0.061
FIRE	800,000	804,510	0.064	700,000	0.055
STREETS/BRIDGES*	808,000	553,101	0.044	485,000	0.038
PARKS	370,000	377,114	0.030	324,000	0.025
RECREATION	370,000	377,114	0.030	324,000	0.025
IMRF/FICA	390,000	402,255	0.032	350,000	0.027
Sub-Total General Fund	3,633,000	3,419,168	0.272	2,968,000	0.231
POLICE PENSION	973,000	980,497	0.078	1,235,640	0.096
FIRE PENSION	697,000	703,947	0.056	981,060	0.076
Sub-Total Pensions	1,670,000	1,684,444	0.134	2,216,700	0.173
Sub-total General & Pensions (Tax Cap)	5,303,000	5,103,612	0.406	5,184,700	0.404
TWP ROAD/BRIDGE	0	260,322	0.021	265,000	0.021
SRA	134,000	138,275	0.011	140,000	0.011
BONDS(See Below)	3,236,689	3,236,689	0.257	3,213,678	0.250
GROSS LEVY (Truth In Taxation)	8,673,689	8,738,898	0.695	8,803,378	0.686
BOND ABATEMENT	3,022,991	3,022,991	0.240	3,028,650	0.236
TWP ROAD/BRIDGE	0	260,322	0.021	265,000	0.021
NET VILLAGE LEVY	5,650,698	5,455,585	0.434	5,509,728	0.429

\* For comparison purposes, the Township levies are combined.  
The Village can expect approximately \$265,000 from the Townships for 2009.

BONDS	2008		2009	
	Levy	Extended	Levy	Extended
Sales Tax (1997 Alt Rev) Bolander	78,115	0	80,715	0
Sports Complex (2000 Alt Rev) Land	429,531	0	432,488	0
Sports Complex (2001 Alt Rev) Construction	1,712,706	0	1,714,056	0
Water/Sewer Ref (2001A Alt Rev)	367,283	0	370,088	0
Park Imp(2003A Ltd Tax Ref Bonds)	104,675	107,225	77,175	77,175
Sports Complex (2004 Refunding)	238,253	0	232,513	0
Water/Sewer (2006 Alt Revenue)	202,148	0	198,790	
Adler Pool ( 2008 Ltd Tax Refunding)	103,978	106,473	107,853	107,853
	3,236,689	213,698	3,213,678	185,028

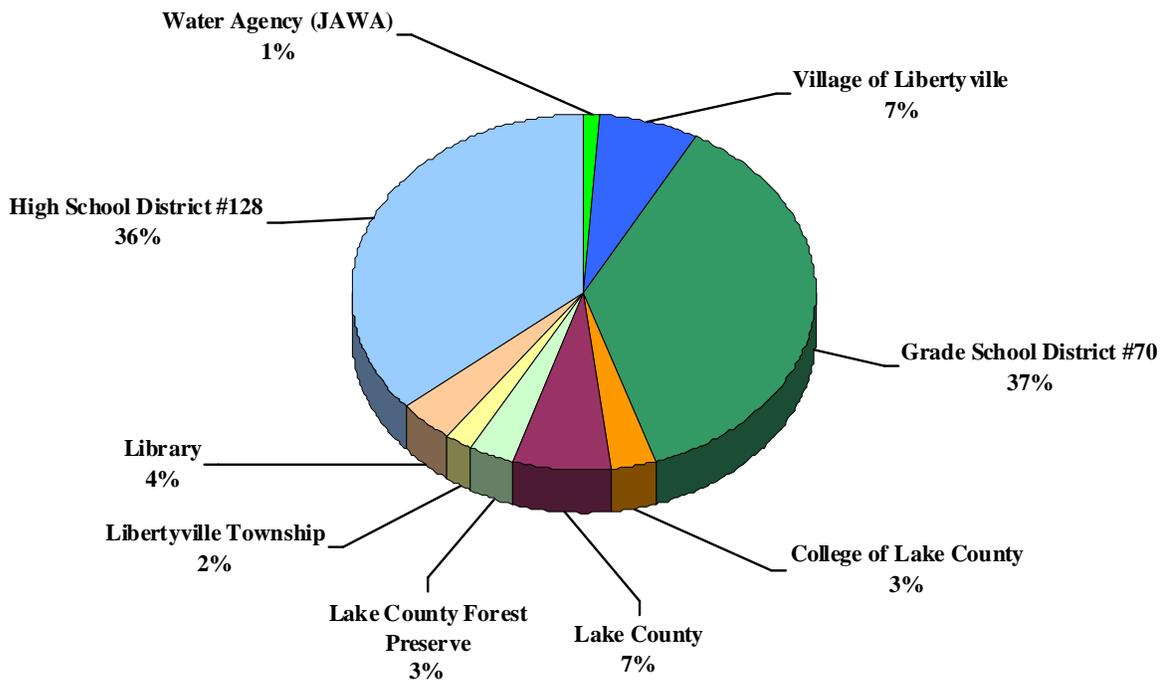
In attempting to determine the 2009 property tax levy, the Village Board has taken the following items into consideration:

- An increase of approximately 0.6% 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 2009 estimated tax levy, which includes the township portion of the road and bridge levy, represents an increase greater than 5% compared to the 2008 tax extension, the Village is required to hold a public hearing and provide notice as required by the State of Illinois Truth-in-Taxation Act. Once the township road and bridge levy is abated, the actual increase will be 1.04%. The Village Board has scheduled a Public Hearing at 8:00 p.m. on Tuesday, November 24, 2009 to discuss the 2009 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 2008 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:

#### 2009-2010 Budgeted Revenue

Sales Tax	\$6,034,800	
<b>Property Tax</b>	<b>\$5,732,980</b>	<b>(14% of Total)</b>
Other Taxes	\$3,133,000	
Parking Fees	\$368,000	
Fire District	\$2,326,600	
Other Intergovernmental	\$67,500	
License & Permits	\$1,688,000	
Fines & Penalties	\$1,226,000	
Park & Recreation Fees	\$1,338,050	
Franchise Fees	\$1,215,000	
TIF Revenues	\$2,100,000	
Grant Revenue	\$10,000	
User Charges	\$12,166,735	
Interest	\$1,034,215	
Pension Fund Contributions	\$2,255,000	
Transfers	\$479,115	
Miscellaneous	\$119,100	
Total	\$41,294,095	

Revenues received from real estate taxes represent approximately 14% of all Village revenues. In order to put the property tax levy in perspective, the estimated 2009 levy of \$5.7 million is less than half of the \$16.1 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 all ages, and tree planting and tree maintenance service).

### 2009-2010 Budgeted Expenditures

Administration	\$1,612,500
Boards & Commissions	\$104,105
Legal	\$289,500
Public Buildings	\$291,400
Economic Development & TIF	\$5,950,225
Community Development	\$1,401,415
Parking	\$287,940
Public Works	\$14,709,200
Public Safety	\$16,124,525
Parks & Recreation	\$5,135,370
Debt Service	\$3,436,450
Other	\$667,050
Total	\$50,009,680

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

Tax Rates (per \$100 of assessed valuation)

	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Village of Libertyville	0.552	0.549	0.530	0.515	0.479	0.474	0.451	0.435	0.429	0.434
Grade School District #70	2.965	2.932	2.870	2.792	2.581	2.499	2.378	2.297	2.247	2.278
College of Lake County							0.197	0.195	0.192	0.196
Lake County	0.521	0.521	0.516	0.502	0.490	0.465	0.454	0.450	0.444	0.453
Lake County Forest Preserve							0.210	0.204	0.201	0.199
Libertyville Township	0.288	0.272	0.256	0.242	0.102	0.101	0.099	0.099	0.100	0.102
Library	0.257	0.256	0.254	0.247	0.236	0.231	0.225	0.222	0.219	0.222
High School District #128	1.886	2.203	2.344	2.391	2.359	2.291	2.225	2.179	2.136	2.163
Water Agency (JAWA)							0.049	0.046	0.042	0.042
Other (1)	0.477	0.538	0.498	0.504	0.484	0.473	0.000	0.000	0.000	0.000
	<b>6.946</b>	<b>7.271</b>	<b>7.268</b>	<b>7.193</b>	<b>6.731</b>	<b>6.534</b>	<b>6.288</b>	<b>6.127</b>	<b>6.010</b>	<b>6.089</b>

<b>Breakdown of Village Tax Rate</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Corporate	0.109	0.108	0.102	0.095	0.087	0.084	0.079	0.074	0.073	0.072
Streets & Bridges	0.070	0.072	0.068	0.065	0.057	0.053	0.048	0.045	0.044	0.044
Fire Protection	0.101	0.098	0.092	0.087	0.078	0.075	0.070	0.067	0.066	0.064
Recreation	0.037	0.037	0.035	0.033	0.031	0.030	0.029	0.029	0.030	0.030
Parks	0.037	0.037	0.035	0.033	0.031	0.030	0.029	0.029	0.030	0.030
Illinois Municipal Retirement Fund	0.046	0.045	0.043	0.042	0.038	0.037	0.035	0.033	0.032	0.032
Police Pension	0.063	0.061	0.069	0.072	0.074	0.075	0.076	0.075	0.072	0.078
Fire Pension	0.053	0.056	0.054	0.059	0.057	0.055	0.052	0.052	0.051	0.056
Bond & Interest	0.036	0.035	0.032	0.029	0.026	0.024	0.022	0.020	0.020	0.017
Special Recreation	0.000	0.000	0.000	0.000	0.000	0.011	0.011	0.011	0.011	0.011
	<b>0.552</b>	<b>0.549</b>	<b>0.530</b>	<b>0.515</b>	<b>0.479</b>	<b>0.474</b>	<b>0.451</b>	<b>0.435</b>	<b>0.429</b>	<b>0.434</b>

**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 2009 Village tax levy, the following comparison illustrates the impact of the 2009 levy on the amount of money a Libertyville resident will pay to the Village:

**IMPACT ON A LIBERTYVILLE HOMEOWNER**

2008 <u>*EAV</u>	2008 VILLAGE <u>TAX</u>	2009 EST <u>**EAV</u>	2009 EST <u>TAX</u>	\$ <u>DECREASE</u>	% <u>INCREASE</u>
\$75,000	\$325	\$75,450	\$324	(\$1)	-0.5%
\$100,000	\$434	\$100,600	\$432	(\$2)	-0.5%
\$150,000	\$651	\$150,900	\$648	(\$3)	-0.5%
\$200,000	\$868	\$201,200	\$864	(\$4)	-0.5%

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

\*\*Estimates a 0.6% increase

*The proposed 2009 Village tax levy will result in a 0.5% decrease to a typical homeowner's property taxes to the Village of Libertyville in 2010 (does not include schools and other taxing bodies).*

In comparing to surrounding communities, the Village of Libertyville's tax rate compares very favorably. The following compares Libertyville's 2008 tax rate to surrounding communities noting several communities have a separate park and/or fire protection districts.

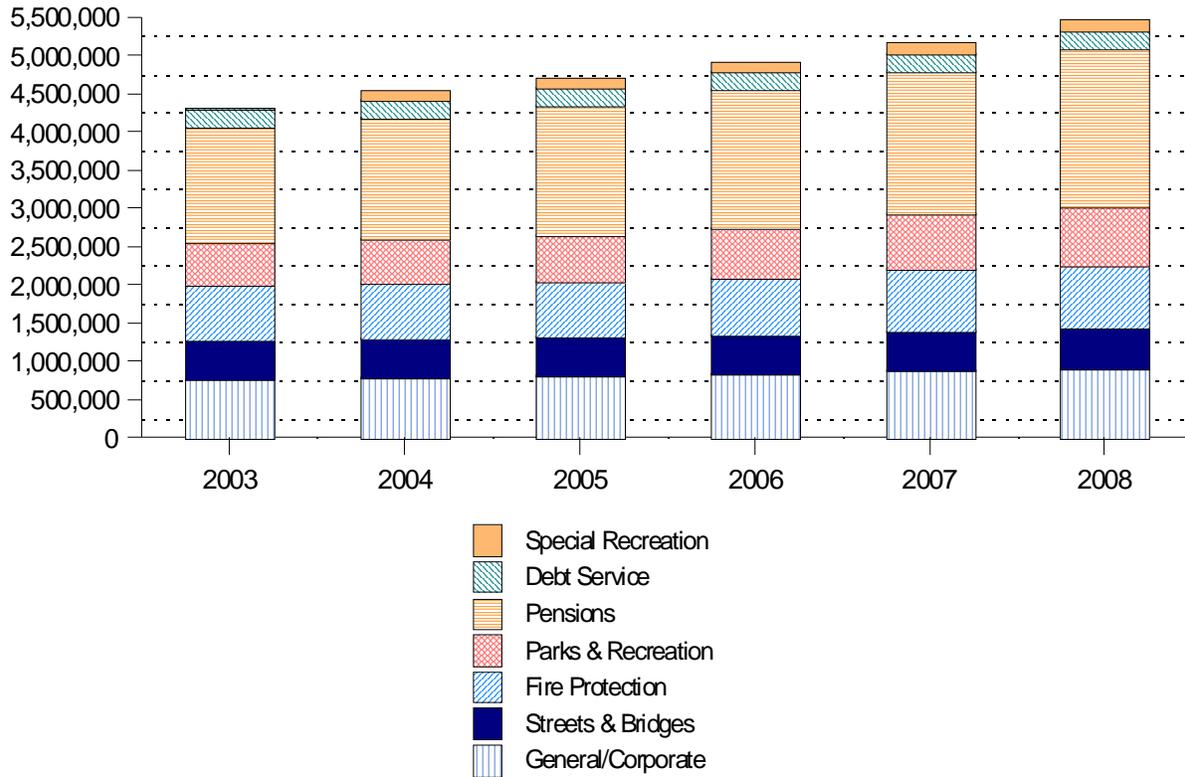
2008 TAX RATES

Community	Village Rate	Fire District	Park District	Total Tax Rate
Mundelein	\$ 1.143	\$ -	\$ 0.366	\$ 1.509
Grayslake	\$ 0.404	\$ 0.609	\$ 0.359	\$ 1.372
Deerfield	\$ 0.357	\$ 0.426	\$ 0.419	\$ 1.202
Buffalo Grove	\$ 0.665	\$ -	\$ 0.370	\$ 1.035
Highland Park	\$ 0.515	\$ -	\$ 0.380	\$ 0.895
Lake Forest	\$ 0.870	\$ -	\$ -	\$ 0.870
Lake Bluff	\$ 0.490	\$ -	\$ 0.319	\$ 0.809
Antioch	\$ 0.801	\$ -	\$ -	\$ 0.801
Vernon Hills	\$ -	\$ 0.417	\$ 0.344	\$ 0.761
Lincolnshire	\$ 0.229	\$ 0.529	\$ -	\$ 0.758
<b>Libertyville</b>	<b>\$ 0.434</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0.434</b>
Gurnee	\$ -	\$ -	\$ 0.356	\$ 0.356

## Extended Property Tax Levy

### 2003 Through 2008

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
General/Corporate	\$ 782,352	\$ 801,913	\$ 821,337	\$ 834,581	\$ 878,588	\$ 905,074
Streets & Bridges	511,472	506,896	499,947	508,808	532,462	553,101
Fire Protection	701,419	715,994	727,767	755,634	794,339	804,511
Parks & Recreation	557,537	572,795	603,006	654,132	722,126	754,228
Pensions	1,519,741	1,594,279	1,694,657	1,804,499	1,865,494	2,086,699
Debt Service	233,806	229,118	228,727	225,563	240,709	213,698
Special Recreation	0	105,012	114,363	124,059	132,390	138,275
<b>Total Extended Levy</b>	<b>\$ 4,306,327</b>	<b>\$ 4,526,007</b>	<b>\$ 4,689,804</b>	<b>\$ 4,907,276</b>	<b>\$ 5,166,108</b>	<b>\$ 5,455,586</b>



### **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. Economic conditions improved since 2001 although many of the Village's main revenue generators did not. During late 2008 and early 2009, the global economy was in a recession due to the collapse of the banking and housing industries. Some economists believe the current recession has ended while others believe that while the economy has improved, things will get worse before improving. In most cases, the effects of the economy hit governments later than consumers and other industries and as the stock market and other indexes are improving, indicators continue to predict declines in governmental revenues. In 2006, the Village saw a slight improvement in the amount of sales taxes received; however, since then receipts have lagged and the 2009-10 sales tax revenue is approximately \$2.6 million below the amounts received in the 2002 fiscal year.

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. 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 become 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.

In the past, 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 and has been decreasing since then. For the current fiscal year sales tax is projected at \$5.3 million which is \$641,800 below budget. Projections for the 2010-11 fiscal year indicate sales tax will remain flat.

Due to the growth of sales tax revenue in the past, 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 1989. 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. All of these bonds have matured and beginning in 2009-10, 100% of sales tax revenue is being allocated to the General Fund. In the 2002-03 fiscal year, 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 (IMF) which generated an additional \$385,000. Currently \$1.2 million is available annually for roadway and other infrastructure improvements (\$550,000 in MFT Fund and \$650,000 in Capital Projects Fund). Due to continued decline in sales tax revenue, the Village Board enacted a 5% gross receipts tax on natural gas, a per kilowatt hour use tax on electric and increased the IMF rate from 3.5% to 6%, effective January 1, 2010. These taxes are projected to provide an additional \$2.5 million in revenue to the General 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.

Libertyville's property tax rate is substantially lower than most of the following communities.

2008 TAX RATES

<u>Community</u>	<u>Village Rate</u>	<u>Fire District</u>	<u>Park District</u>	<u>Total Tax Rate</u>
Mundelein	1.143	-	0.366	1.509
Grayslake	0.404	0.609	0.359	1.372
Deerfield	0.357	0.426	0.419	1.202
Buffalo Grove	0.665	-	0.370	1.035
Highland Park	0.515	-	0.380	0.895
Lake Forest	0.870	-	-	0.870
Lake Bluff	0.490	-	0.319	0.809
Antioch	0.801	-	-	0.801
Vernon Hills	-	0.417	0.344	0.761
Lincolnshire	0.229	0.529	-	0.758
Libertyville	0.434	-	-	0.434
Gurnee	-	-	0.356	0.356

**2009-2010 Fiscal Year**

The projection for 2009-10 is based on the 2009-10 Village Budget and reflects actual experience for the first six months of the fiscal year. Staff estimates revenues to be below budget by \$1,568,405 with the major variances as follows:

- Sales tax revenue is projected to be below budget by \$641,800
- Building Permit fees are projected to be below budget by \$83,000
- State Income Taxes below budget by \$180,000
- Park & Recreation Program revenue below budget by \$188,005

•  
The budget also included revenue of \$850,500 for the red light camera program. At this time it is uncertain if any of this revenue will be received by this fiscal year. The vendor that the Village originally selected for this program informed the Village they would not be operating in Illinois and while the Village has contracted with a new vendor, the implementation has been delayed. The new vendor is anticipating that the cameras should be in operation shortly after the beginning of 2010. Due to the uncertainty of this, the projections for 2009-10 do not include any revenue from the red light cameras.

Salaries are expected to end the year \$114,045 below budget due to various position vacancies and reductions in overtime. Operating expenses are projected to be \$509,375 below budget although included in this figure is the \$377,165 in red light camera expenses. In total, the General Fund is expected to end the fiscal year with a \$951,575 deficit. This projected deficit along with the projected \$2 million deficit at the Sports Complex will deplete the General Fund Cash reserves prior to April 30, 2009 with a projected fund balance of -\$429,877.

### **Sports Complex Impact**

The Libertyville Sports Complex began operations in 2002. The Complex consists of the Indoor Sports Center (ISC), Golf Learning Center (GLC) and the Family Entertainment Center (FEC). It was anticipated that the complex would not generate a profit for the first two years of operation and with the third year would generate a net profit (after debt) of approximately \$400,000. While the Indoor Sports Center has come close to generating revenues that were projected, the GLC and FEC had original projections in excess of two times the revenues actually generated from these facilities. The ISC continues to generate an operating profit which is not sufficient to cover the annual principal and interest payments of approximately \$2.4 million per year. Since its opening, the Sports complex has borrowed approximately \$7 million from the General Fund's unreserved fund balance. Realizing the losses were increasing each year, the Village Board authorized the sale of the FEC property in 2005 and in 2007 authorized the sale of the GLC property. Although there has been some interest in the property, there have not been any recent offers. The impact of the sale of property is not included in this report. The General Fund subsidy amounts to approximately \$2,000,000 per year.

### **Options to Consider**

The Village Staff has reviewed the following measures with the Finance Committee in order to eliminate the projected 2009-10 year end deficit:

- Allocating 75% of Vehicle Sticker Revenue to the General Fund - \$300,000
- Eliminating General Fund transfers to the Vehicle Replacement Fund for the last 3 months of the fiscal year - \$169,750
- Requiring all employees (except police union, fire union and dispatch) to take 1 furlough day per month beginning in November - \$120,000
- Allocating \$250,000 of the unreserved balance in the Sales Tax Bond Fund to the General Fund to offset the Sports Complex Subsidy (due to debt payments)

Options identified by Village Staff and the Finance Committee to consider in order to balance the 2010-11 budget include:

- Eliminate all pay increases for 2010-11 (would require opening union contracts). The 2010-11 projection is based on this being implemented.
- Eliminate all training except as required for certification
- Eliminate Department Head Vehicle Allowance
- Transfer Fire Assistant Chief to a shift position and eliminate all overtime
- Schedule one dispatcher for night shifts
- Remove officer from MEG program
- Possible early retirement program
- Possible increase in employee contribution to health/dental insurance
- Possible furloughs or employee layoff
- Voluntary 32 hour work week
- Use Motor Fuel Tax funds for road maintenance
- Sell Bolander Building and move recreation to Sports Complex
- Close or reduce hour at Riverside Pool and Golf Course
- Eliminate fireworks unless sponser can be obtained
- Combine services- plan review personnel perform fire plan review
- Combine services with other communities

### **2010-2011 Fiscal Year**

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 range between 1% and 3%;
- Salaries will not increase for 2010-11 and then will increase 2.50% annually;
- 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 1% to 2% annually thereafter; and
- Operating Capital Expenditures will be eliminated in 2010 and will increase to \$35,000 in remaining years.

Based on the above assumptions, the 2010-11 fiscal year is projected to result in a deficit of \$122,333. Once the Sports Complex subsidy of \$2,000,000 is included, the resulting deficit is \$2,122,333. As mentioned earlier in this report, the Village has contracted with a company to install red-light cameras at various locations throughout the Village. Revenue projections for the red-light cameras is conservatively estimated at \$730,000 net of expenses. Since these cameras are not in operation, Staff is reluctant to include this revenue in the projections and would like to plan for the worst case scenario.

In Summary, this report is intended to be a tool that will enable the Village Board and Staff to plan for the future. Many of the revenue projections have changed rapidly over the course of the current fiscal year. This uncertainty is expected to continue into the next fiscal year. Staff believes it is prudent to plan for the worst situation since General Fund reserves will be depleted by the end of the current fiscal year. In the best case, many of the major revenue sources will begin to rebound allowing the Village to begin rebuilding its reserves.

**VILLAGE OF LIBERTYVILLE  
PROJECTED SCHEDULES OF REVENUES & EXPENDITURES  
GENERAL FUND  
FOR THE YEARS ENDING APRIL 30, 2009-2014**

	<u>2009-10</u> <u>BUDGET</u>	<u>2009-10</u> <u>PROJECTIONS</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
<b>REVENUES</b>						
Sales Tax	6,034,800	5,393,000	5,393,000	5,500,860	5,610,877	5,723,095
Property Tax	5,437,000	5,490,000	5,590,315	5,686,887	5,850,424	6,075,337
Libertyville Fire Protection Dist.	2,326,600	2,326,600	2,400,000	2,448,000	2,496,960	2,571,869
Income Tax	1,880,000	1,700,000	1,700,000	1,751,000	1,803,530	1,857,636
Licenses, Fees & Other	5,756,550	4,541,945	4,430,530	4,511,516	4,594,345	4,679,061
Electric, Gas & Phone Taxes	405,000	820,000	2,900,000	2,900,000	2,919,000	2,938,190
Interest	150,000	150,000	30,000	30,000	30,000	30,000
Total Revenues	21,989,950	20,421,545	22,443,845	22,828,263	23,305,137	23,875,187
<b>EXPENDITURES</b>						
Salaries	11,483,860	11,369,815	11,483,860	11,769,817	12,062,922	12,363,355
Benefits	4,625,430	4,632,855	5,468,119	6,014,337	6,615,177	7,276,100
Operating	5,007,965	4,498,590	4,677,055	4,767,034	4,858,778	4,952,322
IRMA- Insurance	801,950	801,950	882,145	970,360	1,067,395	1,174,135
Capital	15,710	14,910	0	35,000	35,000	35,000
Transfers	55,000	55,000	55,000	55,000	55,000	55,000
Total Expenditures	21,989,915	21,373,120	22,566,179	23,611,547	24,694,272	25,855,912
Surplus/(Deficit)	35	-951,575	-122,333	-783,284	-1,389,135	-1,980,725
Red Light Camera Revenue net of Exp.		0	730,000	730,000	730,000	730,000
Sports Complex Subsidy	-1,700,000	-2,000,000	-2,000,000	-2,000,000	-2,000,000	-2,000,000
Fund Balance May 1	2,521,698	2,521,698	-429,877	-1,822,210	-3,875,494	-6,534,629
Fund Balance April 30	821,733	-429,877	-1,822,210	-3,875,494	-6,534,629	-9,785,354

## Notes to Projections

### 1. SALES TAX

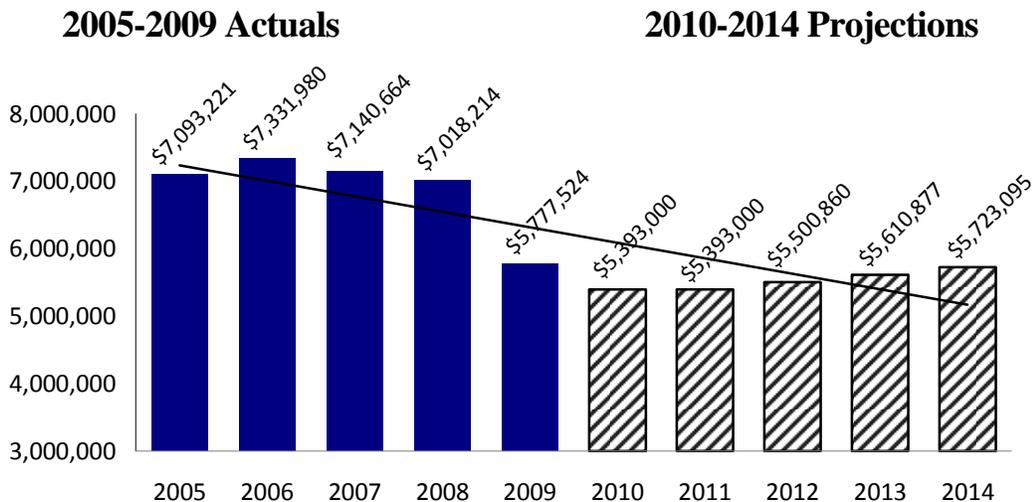
Since 1935, the State of Illinois has collected a retailer's occupation tax (sales tax). The current sales tax rate for general merchandise is 7.0 percent of purchase price. Of this rate, 5% is retained by the State, 1 percent of the tax is distributed to the Village, ½ of 1% is distributed to Lake County and ½ of 1% is used for mass transit. For the 2009-10 fiscal year, sales tax accounted for 27% of the General Fund Budgeted Revenues.

#### A. 5 Year History

Over the five year period 2005-2009, the Village's sales tax revenues have decreased from \$7,093,221 in 2005 to \$5,777,524 in 2009. 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 2010 show sales taxes are projected to decrease approximately 6.5% 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 58% of sales tax collections in calendar year 2008, while food establishments (grocery and convenience stores) made up approximately 12% and drinking and eating places made up 8% of retail sales. The automotive category has decreased from 71% of all sales in 2001 to the current 58% 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



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 2009-10 will be at \$5.4 million and will not increase in 2010-2011 and 2% yearly thereafter.

The 2008-09 fiscal year was the last year the Village was 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 were 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 was paid by sales tax revenues. In total, approximately \$805,505 in sale tax was pledged to debt services. Both of these bond issues matured during the 2008-09 fiscal year allowing these funds to be allocated to the general fund in 2009-10 and beyond.

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 \$5,723,095 in 2014, as shown in the chart below.

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

SALES TAX PROJECTIONS		DEBT	TIF	NET TO
<u>YEAR</u>	<u>RECEIPTS</u>	<u>SERVICE</u>	<u>ALLOCATION</u>	<u>GENERAL</u>
				<u>FUND</u>
2009-10	5,393,000	0	0	5,393,000
2010-11	5,393,000	0	0	5,393,000
2011-12	5,500,860	0	0	5,500,860
2012-13	5,610,877	0	0	5,610,877
2013-14	5,723,095	0	0	5,723,095

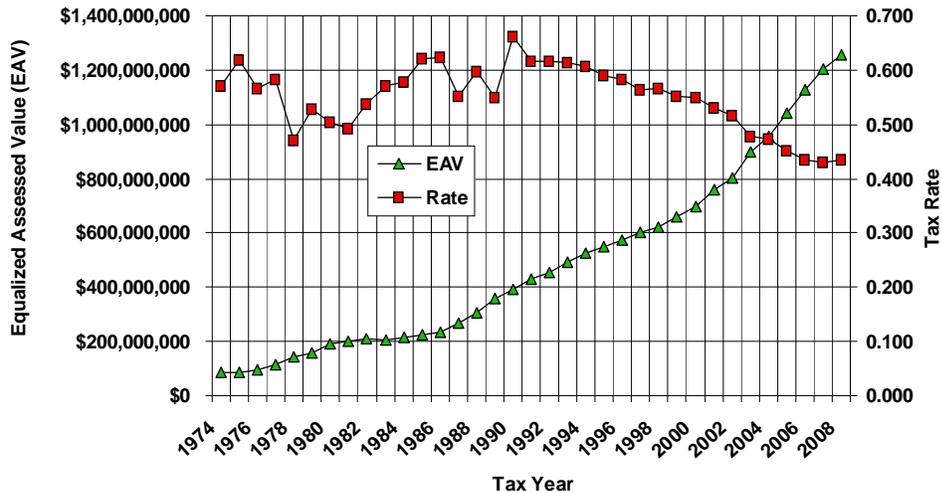
PROPERTY TAX

A. History

A review of the Village’s equalized assessed valuation (E.A.V.) and tax rate extension over the period from 1989-2008 shows substantial increases in the value of real property and a remarkably stable tax rate. During this period the E.A.V. increased from \$358,181,279 to \$1,257,047,676 (7.71% annual average). The tax rate during this time averaged .541 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 2% to 3%. For tax cap purposes, staff has assumed a 0.1% Consumer Price Index for the current year and 1% to 3% for future years. A growth factor has also been included in the calculations.

**PROJECTED PROPERTY TAX LEVY 2010-2014**

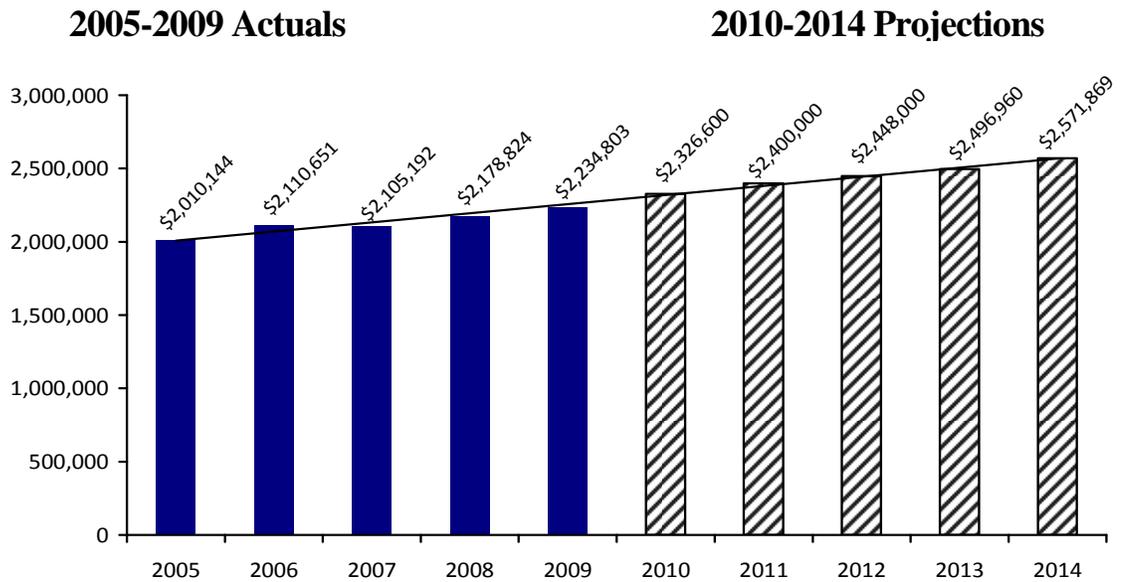
LEVY YEAR	CONSUMER			LIMITING RATE	MAXIMUM TAX EXTENSION	SPEC REC & TOWNSHIP SHARE	NET AVAIL GENERAL FUND
	PRICE INDEX	EST EAV	GROWTH				
2009	1.001	\$1,283,550,662	\$ 18,960,600	0.0040	\$5,185,315	\$ 405,000	\$ 5,590,315
2010	1.010	\$1,319,221,675	\$ 10,000,000	0.0040	\$5,276,887	\$ 410,000	\$ 5,686,887
2011	1.020	\$1,357,606,109	\$ 12,000,000	0.0040	\$5,430,424	\$ 420,000	\$ 5,850,424
2012	1.030	\$1,411,334,292	\$ 13,000,000	0.0040	\$5,645,337	\$ 430,000	\$ 6,075,337
2013	1.030	\$1,466,674,321	\$ 13,000,000	0.0040	\$5,866,697	\$ 440,000	\$ 6,306,697

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. If the CPI is below 2%, the increase is half the difference between the CPI and budget increase. Since the CPI for the 2010-11 year is 0.1% and the projected fire budget increase is 6%, the increase is limited to 3% over the 2009-10 contract. The district also agreed to allow the Village to bill district residents for ambulance service.

### Fire District Revenue



B. Projections and Assumptions

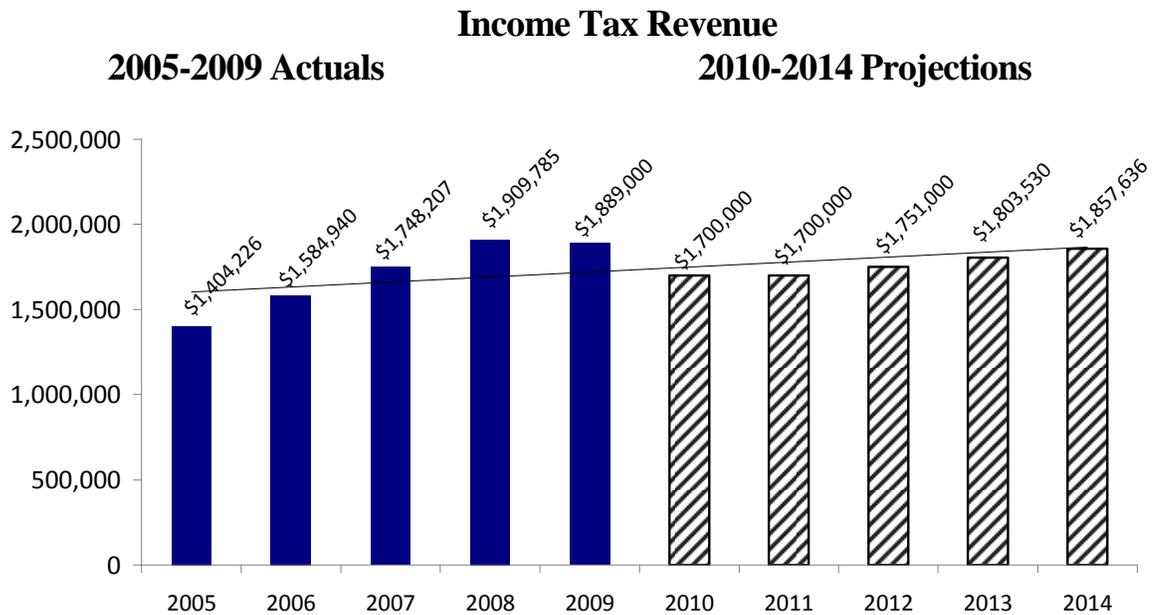
A projection of five years revenues from the LFPD is shown above and is based on the contractually allowed increase. Staff assumes the District's contribution in 2010-2011 to be \$2,400,000 which is 3% above the previous year. Future years include a 2% to 3% increase per year.

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 four years have seen increases averaging 10% due to a healthier Statewide economy. Due to the current economy, that trend has reversed and projections are to end the current year below the previous year. A 5 year summary of income tax revenue for Libertyville is shown below, along with projection for 5 years.



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 the 2011 fiscal year to remain the same as 2010. Staff has projected taxes for 2012-2014 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.

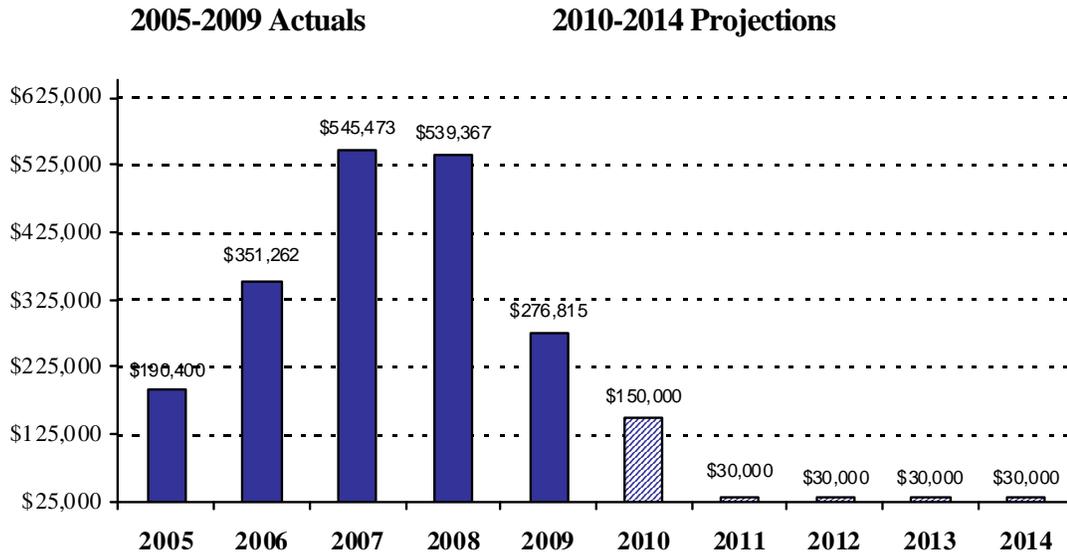
	<u>2009-2010</u>	<u>2009-2010</u>				
LICENSES, FEES & OTHER	<u>BUDGET</u>	<u>PROJECTION</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
IL USE TAX	306,000	265,000	272,950	281,139	289,573	298,260
LEASED CAR TAX	70,000	65,000	66,300	67,626	68,979	70,358
PERSONAL PROP REPLACEMENT	92,000	92,000	94,760	97,603	100,531	103,547
MAINTENANCE FEES	67,500	71,700	71,700	71,700	71,700	71,700
IRMA INSURANCE SURPLUS	0	0	0	0	0	0
PLAN REVIEW FEES	50,000	70,000	72,100	74,263	76,491	78,786
BUILDING PERMITS	1,103,000	1,000,000	800,000	816,000	832,320	848,966
ZONING FEES	30,000	18,500	18,500	18,500	18,500	18,500
FIRE BUREAU/PERMIT FEES	30,000	40,000	40,000	40,000	40,000	40,000
BUSINESS LICENSE	75,000	86,000	86,000	86,000	86,000	86,000
FINES	1,177,000	292,500	326,500	329,765	333,063	336,393
AMBULANCE FEES	475,000	475,000	480,000	494,400	509,232	524,509
RECYCLING/SWALCO FEES	60,000	60,000	60,000	60,000	60,000	60,000
ENGINEERING FEES	50,000	50,000	50,000	50,000	50,000	50,000
RECREATION FEES	770,000	688,225	700,000	714,000	728,280	742,846
SWIMMING FEES	451,750	362,400	375,000	382,500	390,150	397,953
GOLF COURSE FEES	61,800	44,920	44,920	44,920	44,920	44,920
ALARM FEES	240,000	210,000	214,200	218,484	222,854	227,311
POLICE SERVICES	85,000	80,000	82,400	84,872	87,418	90,041
BIRTH/DEATH CERT	150,000	180,000	181,800	183,618	185,454	187,309
PARKING RECEIPTS	6,000	6,000	6,000	6,000	6,000	6,000
CABLE FRANCHISE	260,000	270,000	272,700	275,427	278,181	280,963
ELECTRIC & GAS UTILITY TAX	0	325,000	1,900,000	1,900,000	1,919,000	1,938,190
TELECOM IMF	405,000	495,000	1,000,000	1,000,000	1,000,000	1,000,000
MISC REVENUES	146,500	114,700	114,700	114,700	114,700	114,700
TOTAL	6,161,550	5,361,945	7,330,530	7,411,516	7,513,345	7,617,251

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 2014.

## 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 \$150,000 to 30,000 in 2011 and then remain at \$30,000 until 2014. These projections take into account the economy, cash reserve balances and the current investment returns.

## 6. SALARIES

For the purposes of this report, salaries are proposed to be frozen for the 2010-11 fiscal year and then are anticipated to increase 2.5% annually. This financial plan does not include any new personnel.

The following table shows the anticipated expenditures in this category:

	2009-2010	2009-2010	2010-11	2011-12	2012-13	2013-14
	BUDGET	PROJECTION				
<b>SALARIES</b>						
LEGISLATIVE BOARDS	45,600	45,600	45,600	45,600	45,600	45,600
ADMINISTRATION	660,590	660,000	660,590	677,105	694,032	711,383
PUBLIC WORKS	822,630	822,000	822,630	843,196	864,276	885,883
COMMUNITY DEVELOPMENT	920,555	920,555	920,555	943,569	967,158	991,337
POLICE	4,398,950	4,330,500	4,398,950	4,508,924	4,621,647	4,737,188
FIRE	3,152,830	3,152,830	3,152,830	3,231,651	3,312,442	3,395,253
PARKS & RECREATION	1,425,675	1,381,300	1,425,675	1,461,317	1,497,850	1,535,296
PUBLIC BUILDINGS	57,030	57,030	57,030	58,456	59,917	61,415
<b>TOTAL</b>	<b>11,483,860</b>	<b>11,369,815</b>	<b>11,483,860</b>	<b>11,769,817</b>	<b>12,062,922</b>	<b>12,363,355</b>

## 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. For 2010-11 the police pension contribution has increased 26% and fire 39% and those increases have been reflected in the 2010-11 projections.

<b>BENEFITS</b>	<u>2009-2010</u>	<u>2009-2010</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	5,940	5,940	5,940	5,940	5,940	5,940
ADMINISTRATION	235,650	235,650	259,215	285,137	313,650	345,015
PUBLIC WORKS	377,075	384,500	414,783	456,261	501,887	552,076
COMMUNITY DEVELOPMENT	331,885	331,885	365,074	401,581	441,739	485,913
POLICE	1,881,305	1,881,305	2,235,876	2,459,463	2,705,409	2,975,950
FIRE	1,326,210	1,326,210	1,673,131	1,840,444	2,024,489	2,226,937
PARKS & RECREATION	441,685	441,685	485,854	534,439	587,883	646,671
PUBLIC BUILDINGS	25,680	25,680	28,248	31,073	34,180	37,598
TOTAL	4,625,430	4,632,855	5,468,119	6,014,337	6,615,177	7,276,100

## 8. OTHER OPERATING EXPENDITURES

The Village projects a 1% growth in its operating expenditures for 2010-2011 and 2% for 2011 through 2013, which is at or below the anticipated 1% to 3% annual consumer price index assumption.

<b>OPERATING</b>	<u>2009-2010</u>	<u>2009-2010</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	52,565	52,565	53,091	53,622	54,158	54,699
ADMINISTRATION	193,000	193,000	194,930	198,829	202,805	206,861
PUBLIC WORKS	917,280	829,850	926,453	944,982	963,881	983,159
COMMUNITY DEVELOPMENT	118,910	100,000	120,099	122,501	124,951	127,450
POLICE	983,035	595,000	611,929	624,167	636,651	649,384
FIRE	1,309,655	1,309,655	1,322,752	1,349,207	1,376,191	1,403,715
EMERGENCY MGMT	5,350	5,350	5,350	5,350	5,350	5,350
PARKS & RECREATION	835,880	820,880	844,239	861,124	878,346	895,913
PUBLIC BUILDINGS	88,590	88,590	89,476	91,265	93,091	94,953
CBD PARKING	18,000	18,000	18,180	18,544	18,914	19,293
LEGAL	289,500	289,500	292,395	295,319	298,272	301,255
COMM ORGANIZATIONS	196,200	196,200	198,162	202,125	206,168	210,291
TOTAL	\$5,007,965	\$4,498,590	\$4,677,055	\$4,767,034	\$4,858,778	\$4,952,322

## 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.

<b>IRMA</b>						
ADMINISTRATION	\$167,850	\$167,850	184,635	203,099	223,408	245,749
PUBLIC WORKS	\$100,345	\$100,345	110,380	121,417	133,559	146,915
COMMUNITY DEVELOPMENT	\$30,065	\$30,065	33,072	36,379	40,017	44,018
POLICE	\$192,780	\$192,780	212,058	233,264	256,590	282,249
FIRE	\$179,800	\$179,800	197,780	217,558	239,314	263,245
PARKS & RECREATION	\$121,410	\$121,410	133,551	146,906	161,597	177,756
PUBLIC BUILDINGS	\$9,700	\$9,700	10,670	11,737	12,911	14,202
TOTAL	\$801,950	\$801,950	\$882,145	\$970,360	\$1,067,395	\$1,174,135

## 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 (vehicle sticker fees and a portion of the Phone Utility Tax) 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 transfers from departments that receive benefits. In 1996, the Park Improvement Fund and the Building Improvement Fund were established. Capital expenditures in the General Fund are primarily "operating capital" and will be eliminated for 2011 and then increase to \$35,000 from 2012 to 2014. The 2009-10 projections include capital purchases of \$14,910 for replacement of ice control salt mixing equipment.

<b>CAPITAL</b>	<u>2009-2010</u>	<u>2009-2010</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
ADMINISTRATION	0	0	0	0	0	0
PUBLIC WORKS	15,710	14,910	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	0	0	10,000	10,000	10,000
TOTAL	15,710	14,910	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 \$560,000 from State Motor Fuel Tax. In the past when the General Fund had a year end surplus, a portion of that surplus was transferred to the Capital Improvement, Public Building Improvement and other funds to finance capital type expenditures. A summary of 2009-10 Capital expenditures and their respective fund balances are as follows:

<u>Fund</u>	<u>2009-10 Capital Expenditures</u>	<u>Projected Balance April 2010</u>
Capital Improvement	521,900	1,026,877
Motor Fuel Tax	525,100	596,495
Water & Sewer Fund	3,364,900	1,409,021
Tax Increment Financing	5,950,000	22,645
Park Improvement	210,115	438,559
Public Building Improvement	85,400	24,433

#### 11. TRANSFERS

Transfers from the General Fund are used for capital projects and debt service financed in the Public Building Improvement Fund and Park Improvement Fund that are attributable to General Fund activities such as public building renovation and park improvements.

	<u>2009-2010 BUDGET</u>	<u>2009-2010 PROJECTION</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
<b>TRANSFERS</b>						
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





## GENERAL FUND PER CAPITA REVENUE & EXPENDITURES

REVENUES	2010-2011 Budget	Per Capita
Property Tax	\$ 5,589,700	\$ 269.49
Sales & Other Taxes	\$ 2,057,000	\$ 99.17
Licenses & Permits	\$ 854,000	\$ 41.17
Fines & Penalties	\$ 7,325,000	\$ 353.15
Charges for Services	\$ 6,109,000	\$ 294.52
Fees	\$ 1,137,500	\$ 54.84
Interest Income	\$ 20,000	\$ 0.96
Miscellaneous Revenue	153,500	
Transfers	0	
<b>Total Revenue</b>	<b>\$ 23,245,700</b>	<b>\$ 1120.71</b>

EXPENDITURES		
Legislative Boards	\$ 91,820	\$ 4.43
Administration	\$ 1,145,680	\$ 55.23
Legal	\$ 332,500	\$ 16.03
Public Buildings	\$ 123,060	\$ 5.93
Community Organizations	\$ 196,200	\$ 9.46
Community Development	\$ 1,281,055	\$ 61.76
Central Business Dist. Parking	\$ 16,625	\$ 0.80
Public Works	\$ 2,011,470	\$ 96.98
Police	\$ 7,470,590	\$ 360.17
Fire	\$ 6,301,520	\$ 303.80
Emergency Management	\$ 5,100	\$ 0.25
Parks & Recreation	\$ 3,002,345	\$ 144.75
<b>Total Expenditures</b>	<b>\$ 21,977,965</b>	<b>\$ 1059.59</b>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

GENERAL FUND REVENUES 01-00

	2007-08	2008-09	2009-10	2009-10	2010-11
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<b>1- PROPERTY TAXES</b>					
601 GENERAL CORPORATE PROPERTY TAX	833,280	877,718	895,000	904,200	785,000
602 FIRE PROTECTION PROPERTY TAX	754,303	794,064	800,000	803,430	700,000
603 PARKS PROPERTY TAX	326,212	360,891	370,000	376,390	324,000
604 RECREATION PROPERTY TAX	326,212	360,891	370,000	376,390	324,000
605 HIGHWAYS & BRIDGES (VILLAGE) PROPERTY TAX	507,930	532,302	540,000	552,325	490,000
606 HIGHWAYS & BRIDGES (TWP) PROPERTY TAX	229,582	249,677	268,000	259,800	260,000
607 PENSION (IMRF) PROPERTY TAX	371,274	385,157	390,000	401,440	350,000
608 PENSION (POLICE) PROPERTY TAX	844,428	865,829	973,000	978,825	1,235,640
609 PENSION (FIRE) PROPERTY TAX	585,320	613,360	697,000	702,660	981,060
610 SPECIAL RECREATION PROPERTY TAX	123,921	132,172	134,000	137,810	140,000
TOTAL PROPERTY TAXES	4,902,462	5,172,061	5,437,000	5,493,270	5,589,700
<b>2- OTHER TAXES</b>					
613 ELECTRIC UTILITY TAX	-	-	-	220,000	1,100,000
614 GAS UTILITY TAX	-	-	-	150,000	800,000
616 LEASED CAR TAX	67,297	74,732	70,000	66,100	69,000
618 PERSONAL PROPERTY REPLACEMENT TAX	103,808	96,498	72,000	65,000	68,000
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
TOTAL INTERGOVERNMENTAL	191,105	191,230	162,000	521,100	2,057,000
<b>3- LICENSES AND PERMITS</b>					
626 BUILDING PLAN REVIEW FEES	104,820	139,732	50,000	100,000	50,000
627 BUILDING PERMITS	922,963	1,296,395	1,103,000	1,000,000	650,000
628 ZONING FEES	60,382	47,703	30,000	25,000	25,000
630 FIRE BUREAU-PERMITS/FEES	59,214	38,612	30,000	61,600	40,000
631 LIQUOR LICENSES	55,730	72,700	60,000	75,000	70,000
632 OTHER LICENSES	18,726	14,056	15,000	16,600	19,000
TOTAL LICENSES AND PERMITS	1,221,835	1,609,198	1,288,000	1,278,200	854,000
<b>4- INTERGOVERNMENTAL</b>					
611 SALES TAX	6,211,210	5,168,899	6,034,800	5,400,000	5,500,000
612 INCOME TAX	1,909,785	1,889,000	1,880,000	1,600,000	1,467,000
615 ILLINOIS USE TAX	281,223	308,543	306,000	250,000	250,000
619 STREET/SIGNAL MAINTENANCE FEES	64,393	71,867	67,500	71,850	72,000
676 GRANTS	20,045	110,923	10,000	-	36,000
TOTAL INTERGOVERNMENTAL	8,486,656	7,549,232	8,298,300	7,321,850	7,325,000
<b>5- CHARGES FOR SERVICES</b>					
641 LIBERTYVILLE FIRE PROTECTION DISTRICT	2,178,824	2,234,803	2,326,600	2,326,600	2,373,000
643 AMBULANCE FEES	533,080	508,825	475,000	490,000	500,000
649 GOLF RENTALS	5,041	2,126	3,000	1,380	1,500
651 RECREATION FEES	743,768	718,380	770,000	686,000	710,000
652 GREENS FEES	64,390	57,856	58,000	41,635	59,000
653 SWIMMING FEES (Passes, Daily, Lessons)	279,490	257,979	272,750	209,656	235,000
654 SWIMMING PROGRAMS	136,050	117,264	144,000	127,535	135,000
655 SENIOR CENTER MEAL & TRIP FEES	23,578	23,280	24,000	21,000	24,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

GENERAL FUND REVENUES 01-00 (Cont.)

	2007-08	2008-09	2009-10	2009-10	2010-11
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
656 RECYCLING/SWALCO FEE	-	63,579	60,000	75,000	75,000
657 PARKING FEES-EMPLOYEE PERMITS	6,162	4,848	6,000	6,000	6,000
658 ENGINEERING FEES	50,288	127,473	50,000	35,000	40,000
659 ALARM FEES	218,495	230,505	240,000	215,500	260,000
660 ELEVATOR INSPECTION FEES	31,140	27,534	25,000	28,000	28,000
670 FIRE SERVICES	67,644	18,317	15,000	17,000	25,000
671 LEGAL & OTHER FEE REIMBURSEMENT	12,935	6,963	12,000	1,000	10,000
672 BIRTH/DEATH CERTIFICATES	134,423	153,194	150,000	177,000	180,000
673 CABLE FRANCHISE FEE	257,475	261,975	260,000	295,000	300,000
674 TELECOMMUNICATION IMF	404,634	418,182	405,000	440,000	1,020,000
675 POLICE SERVICES	79,642	92,502	85,000	82,000	83,000
677 DAMAGE TO VILLAGE PROPERTY	2,104	2,900	-	3,100	1,000
678 SENIOR CENTER SPONSORSHIP	4,055	6,720	5,000	5,900	5,000
679 CONCESSIONS-POOLS	37,441	34,994	35,000	24,945	28,000
680 PRO SHOP MERCHANDISE	912	1,246	800	515	500
681 PARK RENTALS	8,615	12,048	13,000	9,500	10,000
TOTAL CHARGES FOR SERVICE	5,280,186	5,383,493	5,435,150	5,319,266	6,109,000
<b>6- FINES AND FORFEITURES</b>					
636 LOCAL FINES	103,901	127,285	152,500	139,000	139,000
637 CIRCUIT COURT FINES	125,241	186,599	170,000	145,000	145,000
638 DUI COURT FINES-SB #740	3,717	16,144	4,000	3,000	3,000
639 AUTOMATED TRAFFIC ENFORCEMENT	-	-	850,500	-	850,500
TOTAL FINES AND FORFEITURES	232,859	330,028	1,177,000	287,000	1,137,500
<b>7- INTEREST</b>					
690 INTEREST INCOME	509,907	242,869	150,000	150,000	20,000
698 INVESTMENT FAIR MARKET VALUE CHANGE	27,187	33,313	-	-	-
TOTAL INTEREST	537,094	276,182	150,000	150,000	20,000
<b>8- MISCELLANEOUS</b>					
625 INSURANCE SURPLUS	138,674	-	-	-	-
TIF SURPLUS REBATE	-	-	-	-	105,000
682 PARKS/REC SCHOLARSHIPS & DONATIONS	4,700	13,933	12,500	17,185	13,500
683 PARKWAY TREE PROGRAM	8,612	5,703	-	-	-
684 HAZARDOUS MATERIAL REIMBURSEMENT	612	3,767	-	280	-
686 DRUG FORFEITURE	750	12,002	-	10,050	-
687 DARE DONATIONS	1,500	200	-	-	-
688 CASH OVER	465	2,497	-	-	-
699 MISCELLANEOUS REVENUE	52,202	33,537	30,000	30,000	35,000
TOTAL MISCELLANEOUS	207,515	71,639	42,500	57,515	153,500
<b>9- TRANSFERS</b>					
CAPITAL PROJECTS	-	-	-	300,000	-
SALES TAX BOND FUND	-	-	-	250,000	-
TOTAL TRANSFERS	-	-	-	550,000	-
TOTAL GENERAL FUND REVENUES	21,059,712	20,583,063	21,989,950	20,978,201	23,245,700

## **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.

DEPARTMENT SUMMARY

EXPENDITURES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ESTIMATE	2010-11 APPROVED
SALARIES & WAGES	57,317	54,945	53,900	52,525	52,925
EMPLOYEE BENEFITS	5,660	5,138	5,940	4,595	4,020
CONTRACTUAL	0	92	8,000	2,500	3,500
UTILITIES	0	0	0	0	0
COMMODITIES	78,377	43,494	36,265	31,400	31,375
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	0	0	0	0	0
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
<b>TOTAL</b>	<b>141,354</b>	<b>103,669</b>	<b>104,105</b>	<b>91,020</b>	<b>91,820</b>

LEGISLATIVE

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</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	750
	\$18,785

Conferences, Seminars	
IL Municipal League	\$500
Lake County Mun. League	250
Miscellaneous	465
	\$1,215

**\$20,000**

**728 Technical Services**

Public Notices	\$3,500
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**770 Appearance Review Commission**

Commissioner Salaries	\$1,325
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**771 Board of Police & Fire Commissioners**

Police Testing	\$3,100
Fire Testing	3,175
	\$6,275

**772 Economic Development Commission**

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

Commissioner Salaries	\$6,000
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VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 LEGISLATIVE BOARDS, COMMISSIONS & COMMITTEES 01-12

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - VILLAGE BOARD	39,800	44,400	45,600	45,600	45,600
1-	770 APPEARANCE REVIEW COMMITTEE	1,368	1,275	1,300	1,325	1,325
1-	775 PLAN COMMISSION/ZONING BOARD APPEALS	16,149	9,270	7,000	5,600	6,000
TOTAL SALARIES & WAGES		57,317	54,945	53,900	52,525	52,925
2-	793 EMPLOYER CONTRIBUTION - IMRF	1,519	1,139	1,200	575	-
2-	794 EMPLOYER CONTRIBUTION - FICA	4,141	3,999	4,740	4,020	4,020
TOTAL EMPLOYEE BENEFITS		5,660	5,138	5,940	4,595	4,020
3-	728 TECHNICAL SERVICES-NOTICES	-	92	8,000	2,500	3,500
TOTAL CONTRACTUAL		-	92	8,000	2,500	3,500
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	31,001	31,867	20,665	20,000	20,000
5-	771 BOARD OF POLICE AND FIRE COMMISSIONS	28,109	5,600	10,000	5,300	6,275
5-	772 ECONOMIC DEVELOPMENT COMMISSION	1,948	591	100	100	100
5-	773 KEEP LIBERTYVILLE BEAUTIFUL	819	1,311	500	500	500
5-	798 BUSINESS APPRECIATION BREAKFAST	4,577	429	1,000	1,000	1,000
5-	799 MISCELLANEOUS	11,923	3,696	4,000	4,500	3,500
TOTAL COMMODITIES		78,377	43,494	36,265	31,400	31,375
TOTAL BOARDS, COMMISSIONS & COMMITTEES		141,354	103,669	104,105	91,020	91,820



**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.

### **2009-10 Goals**

1. Implement Extension of the TIF District. The Village successfully prepared and adopted a revised TIF plan and ordinance detailing the improvements contemplated for the 12 year extension period.
2. Brainerd Community Center. Staff continued to work with the Brainerd Community Foundation to assist in their efforts to raise funds to rehabilitate the building. The Mayor and Staff met with High School District 128 representatives to discuss an extension of the lease agreement.
3. Conduct Community Survey. Staff completed a Community Survey and published the results in a Village Views Newsletter.
4. Coordinate Update of the Libertyville Municipal Code. Staff began working on the review and update of the existing Village Code.
5. Green Strategies. Village Staff continued to pursue opportunities to increase energy efficiency and recycling throughout the Village. Recycling containers were included in various Community events.

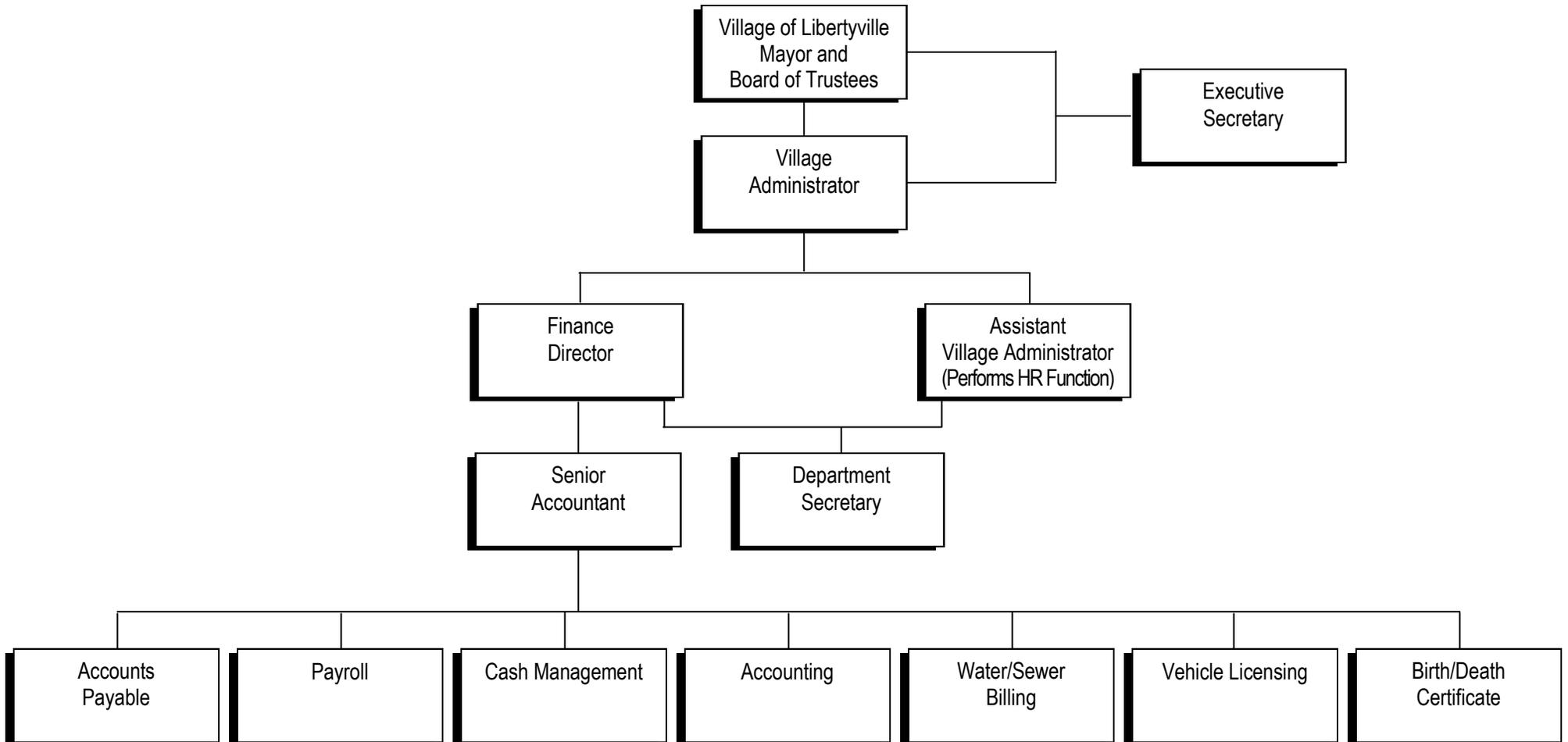
### **2010-11 Goals**

1. Update of Libertyville Municipal Code. Staff will continue to review and update the Village Code.
2. Downtown Parking Signage Program. Staff will work with the Parking Commission to implement a new comprehensive signage program for downtown Libertyville.
3. Review Commercial Waste Hauling Franchise. Staff will work with the License & Permits Committee and SWALCO on the possible investigation of a commercial waste hauling franchise.
4. Green Strategies. Village Staff will continue to pursue opportunities to increase recycling for community events and commercial businesses.

### **Performance Data**

	<u>Actual</u> 2007-08	<u>Actual</u> 2008-09	<u>Estimated</u> 2009-10
Number of Utility Bills Processed	44,362	44,516	44,808
Number of Accounts Payable Checks Issued	5,397	5,457	5,100
Number of Payroll Checks Issued	8,244	8,246	7,700
Number of Vehicle Licenses Processed	14,884	14,925	15,223
Number of Birth/Death Certificates Issued	24,024	21,407	30,000
Number of Freedom of Information Act Requests	124	141	140
Number of Liability Insurance Claims	52	40	40

## Administration and Finance Department



DEPARTMENT SUMMARY

	2007-08	2008-09	2009-10	2009-10	2010-11
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
LIQUOR LICENSES	55,730	72,700	60,000	75,000	70,000
OTHER LICENSES	18,726	14,056	15,000	16,600	19,000
BIRTH/DEATH CERTIFICATES	134,423	153,194	150,000	177,000	180,000
<b>TOTAL</b>	<b>208,879</b>	<b>239,950</b>	<b>225,000</b>	<b>268,600</b>	<b>269,000</b>

EXPENDITURES					
SALARIES & WAGES	609,095	640,427	660,590	646,170	556,405
EMPLOYEE BENEFITS	204,192	228,724	235,650	227,705	226,090
CONTRACTUAL	187,923	203,563	233,910	241,240	266,880
UTILITIES	20,748	19,415	19,550	16,000	16,000
COMMODITIES	88,603	99,318	97,425	86,990	71,855
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	10,160	9,858	9,965	9,415	8,450
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
<b>TOTAL</b>	<b>1,120,721</b>	<b>1,201,305</b>	<b>1,257,090</b>	<b>1,227,520</b>	<b>1,145,680</b>

PERSONNEL				
VILLAGE ADMINISTRATOR	1	1	1	1
ASSISTANT VILLAGE ADMINISTRATOR	1	1	1	1
EXECUTIVE SECRETARY	1	1	1	1
FINANCE DIRECTOR	1	1	1	1
SENIOR ACCOUNTANT	1	1	1	1
*ACCOUNTING ASSISTANT	3	3	3	2
CASHIER/RECEPTIONIST	2	2	2	2
*ADMINISTRATIVE SECRETARY	1	1	1	0
<b>TOTAL</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>9</b>

\* The Administrative Secretary and once Accounting Assistant position are being reduced from a full-time to a part-time position (25 hours/week).

ADMINISTRATION

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
Village Administrator	1 (70%)	1 (70%)	\$137,655
Assistant Village Administrator	1	1 (90%)	91,845
Executive Secretary	1	1	66,705
Director of Finance	1 (75%)	1 (75%)	99,600
Senior Accountant	1 (60%)	1 (50%)	35,555
Accounting Assistant	2 (50%) 1 (30%)	1 (50%) 1 (35%)	48,890
Cashier/Receptionist	2 (60%)	2 (60%)	48,180
Administrative Secretary	1	0	36,165
Part-Time Clerical			0
Overtime/Temporary Help			0
Intern			0
Car Allowance (Finance Director)			3,600
Car Allowance (Assistant Village Administrator)			3,600
ICMA Contribution (Village Administrator)		9,000 is being deferred for 2010-11	9,000
Furlough Pay Reduction			(24,390)
			\$556,405

**Account Detail**

**720 Insurance**

Medical	\$117,830
Dental	7,670
Life	<u>930</u>
	\$126,430

**721 IRMA**

Annual Contribution	\$183,365
Deductible Losses	<u>1,000</u>
	\$184,365

**726 Travel/Training/Subscription/Dues**

Conferences, Training	\$1,050
Dues	3,190
Meetings, Seminars	1,310
Subscriptions	<u>650</u>
	\$6,200

**728 Technical Services**

Actuarial Services - Pensions	\$3,800
Actuarial Services – Post Empl. Benefits	2,500
Collection Agency	<u>700</u>
	\$7,000

**743 Publications**

Village Views	\$15,000
Legal Notices	1,300
Updating Village Code	<u>3,800</u>
	\$20,100

**744 Printing**

Village Views (3)/Annual Report	\$6,500
Budget	1,000
Resident Information Guide	300
Community Survey	<u>0</u>
	\$7,800

**746 Employee Programs**

Recognition Certificates	\$0
Employee Assistance Program	0
Employee Picnic	350
Health Risk Assessment	150
Miscellaneous	<u>350</u>
	\$850

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

ADMINISTRATION & FINANCE 01-01

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- 701 SALARIES - FULL TIME	609,095	640,427	660,590	646,170	556,405
TOTAL SALARIES & WAGES	609,095	640,427	660,590	646,170	556,405
2- 720 INSURANCE	104,958	109,474	124,700	122,075	126,430
2- 740 SICK LEAVE BUY BACK	0	16,860	0	0	0
2- 747 UNEMPLOYMENT BENEFITS	0	0	0	0	0
2- 793 EMPLOYER CONTRIBUTION - IMRF	58,041	59,965	65,960	63,230	61,205
2- 794 EMPLOYER CONTRIBUTION - FICA	41,193	42,425	44,990	42,400	38,455
TOTAL EMPLOYEE BENEFITS	204,192	228,724	235,650	227,705	226,090
3- 716 VITAL RECORDS	26,141	29,655	23,500	35,000	46,675
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	113,717	132,920	167,850	167,850	184,365
3- 725 AUDIT SERVICES	18,415	19,415	25,215	21,000	20,970
3- 728 TECHNICAL SERVICES	3,344	3,917	7,000	7,000	7,000
3- 745 SECTION 125 ADMINISTRATIVE FEES	6,007	6,651	6,720	6,720	7,020
3- 746 EMPLOYEE PROGRAMS	20,299	11,005	3,625	3,670	850
TOTAL CONTRACTUAL	187,923	203,563	233,910	241,240	266,880
4- 710 TELEPHONE	20,748	19,415	19,550	16,000	16,000
TOTAL-UTILITIES	20,748	19,415	19,550	16,000	16,000
5- 706 MATERIALS AND SUPPLIES	0	0	0	0	0
5- 722 POSTAGE	15,884	14,333	16,135	16,735	5,000
5- 723 OFFICE SUPPLIES	12,346	11,844	11,000	10,000	10,000
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	10,935	12,182	6,435	6,170	6,200
5- 736 CREDIT CARD/BANK FEES	4,583	19,169	20,000	17,000	17,000
5- 743 PUBLICATION	16,535	17,604	18,100	20,020	20,100
5- 744 PRINTING	21,371	18,187	20,000	12,500	7,800
5- 791 VEHICLE REPLACEMENT FEES	4,755	4,755	4,755	3,565	4,755
5- 799 MISCELLANEOUS	2,194	1,244	1,000	1,000	1,000
TOTAL COMMODITIES	88,603	99,318	97,425	86,990	71,855
6- 790 CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
7- 713 MAINTENANCE COPY MACHINES	6,360	6,915	6,715	6,000	6,000
7- 714 MAINTENANCE MOTOR VEHICLES	2,960	2,380	3,000	3,000	2,200
7- 715 MAINTENANCE OTHER EQUIPMENT	840	563	250	415	250
TOTAL REPAIRS & MAINTENANCE	10,160	9,858	9,965	9,415	8,450
8- 798 TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0
TOTAL TRANSFERS	0	0	0	0	0
TOTAL ADMINISTRATION/FINANCE	1,120,721	1,201,305	1,257,090	1,227,520	1,145,680



## LEGAL SERVICES

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

DEPARTMENT SUMMARY

	2007-08	2008-09	2009-10	2009-10	2010-11
REVENUE	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
LEGAL & OTHER FEE REIMBURSEMENT	***	6,963	12,000	1,000	10,000
<b>EXPENDITURES</b>					
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	414,928	461,238	289,500	421,000	332,500
UTILITIES	0	0	0	0	0
COMMODITIES	0	0	0	0	0
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	0	0	0	0	0
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
<b>TOTAL</b>	<b>414,928</b>	<b>461,238</b>	<b>289,500</b>	<b>421,000</b>	<b>332,500</b>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

LEGAL 01-13

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
3-	776 VILLAGE ATTORNEY-GEN. REPRESENTATION	214,925	174,044	200,000	165,000	175,000
3-	777 VILLAGE PROSECUTOR	44,477	36,792	42,000	36,000	40,000
3-	778 LABOR COUNSEL	60,268	83,593	10,000	30,000	25,000
3-	779 LITIGATION	88,513	166,663	20,000	190,000	80,000
3-	780 SPECIAL PROJECTS	5,413	146	5,000	-	-
3-	781 ADMINISTRATIVE ADJUDICATOR	1,332	-	11,500	-	11,500
3-	799 MISCELLANEOUS		-	1,000	-	1,000
TOTAL CONTRACTUAL		414,928	461,238	289,500	421,000	332,500
TOTAL LEGAL EXPENDITURES		414,928	461,238	289,500	421,000	332,500

## **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.

### **2010-11 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.

DEPARTMENT SUMMARY

	2007-08	2008-09	2009-10	2009-10	2010-11
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	52,062	55,099	57,030	57,030	0
EMPLOYEE BENEFITS	21,843	22,918	25,680	25,135	21,200
CONTRACTUAL	6,605	7,057	9,700	9,450	10,395
UTILITIES	1,562	2,122	1,500	2,000	2,000
COMMODITIES	4,752	5,764	6,465	5,590	5,965
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	112,911	93,387	80,625	64,035	58,500
TRANSFERS	25,000	25,000	25,000	25,000	25,000
DEBT	0	0	0	0	0
TOTAL	224,735	211,347	206,000	188,240	123,060
<hr/>					
PERSONNEL					
BUILDING MAINTENANCE TECHNICIAN	1	1	1	1	1
TOTAL	1	1	1	1	1

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
Building Maintenance Technician	1	1	\$0
Overtime			0
			<hr/> \$ 0

**Account Detail**

**712 Maintenance – Village Hall**

Cleaning Services	\$5,000
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>
	\$14,650

**713 Maintenance – Schertz Building**

Cleaning Services	14,000
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>
	\$33,800

**720 Insurance**

Medical	\$1,200
Dental	0
Life	<u>0</u>
	\$1,200

**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

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES	52,062	55,099	57,030	57,030	0
	TOTAL SALARIES & WAGES	52,062	55,099	57,030	57,030	0
2-	720 INSURANCE	13,052	13,723	15,610	15,335	1,200
2-	747 UNEMPLOYMENT	0	0	0	0	20,000
2-	793 EMPLOYER CONTRIBUTION - IMRF	5,023	5,218	5,705	5,600	0
2-	794 EMPLOYER CONTRIBUTION - FICA	3,768	3,977	4,365	4,200	0
	TOTAL EMPLOYEE BENEFITS	21,843	22,918	25,680	25,135	21,200
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	6,605	7,057	9,700	9,450	10,395
	TOTAL CONTRACTUAL	6,605	7,057	9,700	9,450	10,395
4-	709 NORTH SHORE GAS	1,562	2,122	1,500	2,000	2,000
	TOTAL UTILITIES	1,562	2,122	1,500	2,000	2,000
5-	706 MATERIALS AND SUPPLIES	44	0	0	55	0
5-	752 UNIFORMS	165	327	250	250	250
5-	791 VEHICLE REPLACEMENT COSTS	1,710	1,715	1,715	1,285	1,715
5-	798 BRAINERD COMMUNITY CENTER	1,115	409	500		
5-	799 MISCELLANEOUS	1,718	3,313	4,000	4,000	4,000
	TOTAL COMMODITIES	4,752	5,764	6,465	5,590	5,965
7-	712 MAINTENANCE - VILLAGE HALL	27,541	24,920	22,250	15,720	14,650
7-	713 MAINTENANCE - SCHERTZ BUILDING	69,189	56,229	47,800	38,355	33,800
7-	714 MAINTENANCE - MOTOR VEHICLE	4,980	1,375	1,375	1,375	850
7-	762 CIVIC CENTER	11,201	10,863	9,200	8,585	9,200
	TOTAL REPAIRS & MAINTENANCE	112,911	93,387	80,625	64,035	58,500
8-	789 TRANSFER BUILDING IMPROVEMENT FUND	25,000	25,000	25,000	25,000	25,000
	TOTAL TRANSFERS	25,000	25,000	25,000	25,000	25,000
TOTAL PUBLIC BUILDINGS EXPENDITURES		224,735	211,347	206,000	188,240	123,060



## COMMUNITY ORGANIZATIONS AND ACTIVITIES

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

DEPARTMENT SUMMARY

EXPENDITURES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ESTIMATE	2010-11 APPROVED
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	37,210	40,147	46,200	40,200	40,200
UTILITIES	0	0	0	0	0
COMMODITIES	143,225	148,504	150,000	149,735	156,000
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	0	0	0	0	0
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
<b>TOTAL</b>	<b>180,435</b>	<b>188,651</b>	<b>196,200</b>	<b>189,935</b>	<b>196,200</b>

**Account Detail**

**761 Special Events**

Fireworks

\$15,000

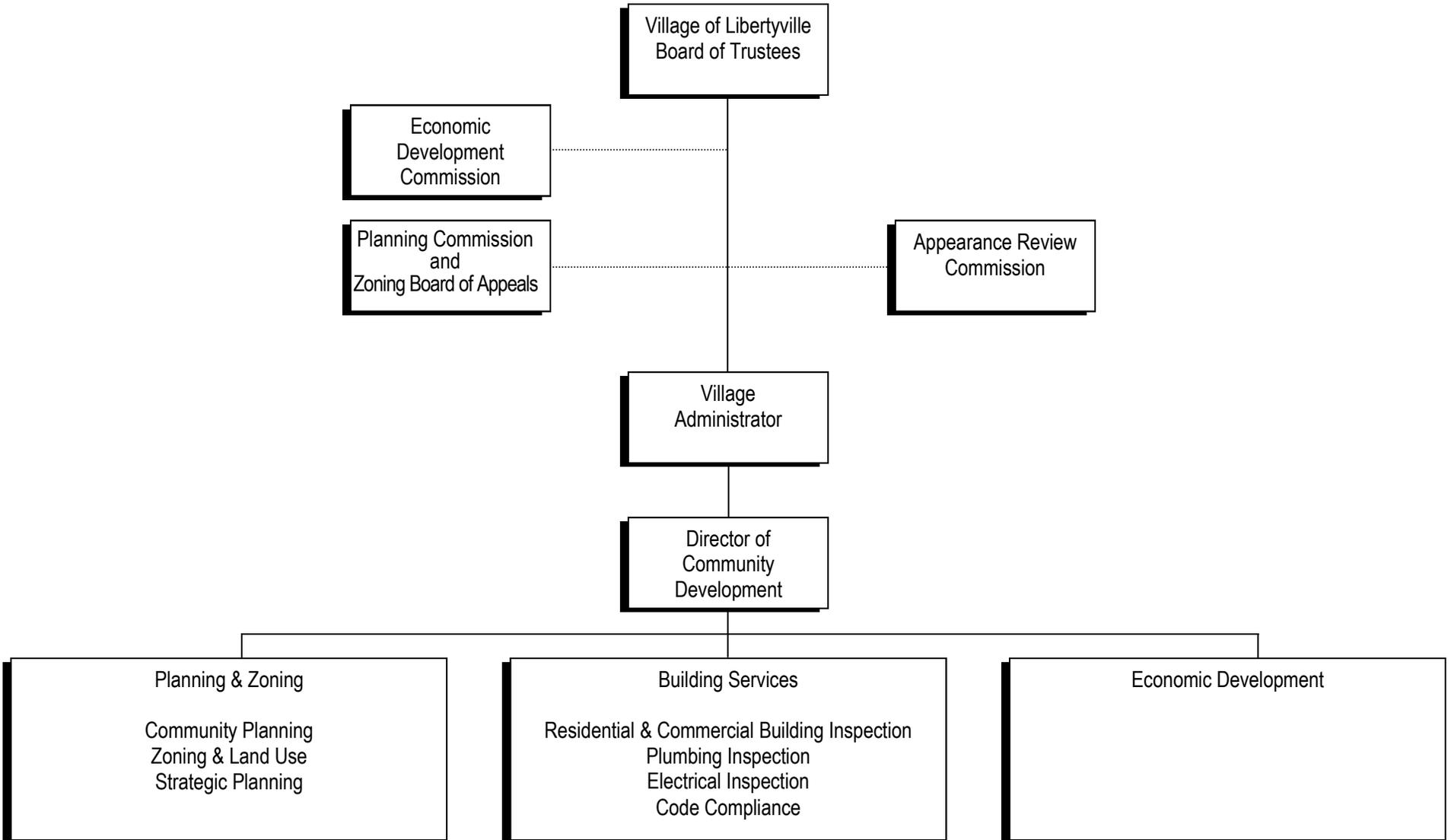
VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 COMMUNITY ORGANIZATIONS AND ACTIVITIES 1-16

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
3- 750 DIAL-A-RIDE	22,222	14,947	21,000	15,000	15,000
3- 767 MOSQUITO CONTROL	14,988	25,200	25,200	25,200	25,200
TOTAL CONTRACTUAL	37,210	40,147	46,200	40,200	40,200
5- 754 NORTHERN IL SPECIAL RECREATION ASSN	123,225	130,918	134,500	134,220	141,000
5- 761 SPECIAL EVENTS (1)	20,000	17,586	15,000	15,000	15,000
5- 799 MISCELLANEOUS	0	0	500	515	0
TOTAL COMMODITIES	143,225	148,504	150,000	149,735	156,000
TOTAL COMMUNITY ORGANIZATIONS & ACTIVITIES	180,435	188,651	196,200	189,935	196,200



**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.

### **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.

Planning and Building Division Staff assisted the Public Works Department in construction supervision of the parking garage.

2. Comprehensive Plan Update. Staff will prepare the 2010 update for the Comprehensive Plan.

Staff is currently working on the update of the Plan with the Plan Commission.

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.

Economic Development Staff worked with the Economic Development Commission, the Auto Dealers Association, and MainStreet on marketing of Village businesses.

4. TIF Extension. Prepare an update to the Downtown TIF Plan to reflect extension.

Economic Development Staff assisted Administration in the TIF extension.

5. Business Development. Staff will continue to work with the Public Works Department and Fire Department to simplify the development process.

The expanded use of BSA software by the Engineering Division has been of great assistance in simplifying the development process.

6. Intergovernmental Cooperation. Building Staff is reviewing the possibility of providing plan review and building inspection to area municipalities.

A proposal was created by the Building Division and presented to the Village of Green Oaks to have the Village of Libertyville supply plan review and inspection services. The Village of Green Oaks is currently considering the proposal.

## **2010-11 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. Update Building Codes. The Building Division will prepare the update to the 2009 International Building Code and review the feasibility of green building initiatives.
3. Historic Preservation. Staff will continue to work with the Historic Preservation Committee to develop a recommendation to the Village Board on whether an ordinance should be adopted.
4. Marketing of Village Businesses. Staff will continue to work with the Marketing Committee to develop additional cost effective means of marketing the Village.
5. Affordable Housing. Staff will assist the Human Relations Committee in review of the proposed Affordable Housing Ordinance for preparation of a recommendation to the Village Board of Trustees.

DEPARTMENT OF COMMUNITY DEVELOPMENT  
SUMMARY BUDGET

	2007-08	2008-09	2009-10	2009-10	2010-11
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
BUILDING PLAN REVIEW FEES	104,820	139,732	50,000	100,000	50,000
BUILDING PERMITS	922,963	1,296,395	1,103,000	1,000,000	650,000
ELEVATOR INSPECTION FEES	31,140	27,534	25,000	28,000	28,000
<b>TOTAL</b>	<b>1,058,923</b>	<b>1,463,661</b>	<b>1,178,000</b>	<b>1,128,000</b>	<b>728,000</b>
<b>EXPENDITURES</b>					
SALARIES & WAGES	821,804	882,116	920,555	901,070	816,215
EMPLOYEE BENEFITS	293,272	312,187	331,885	323,250	330,845
CONTRACTUAL	94,889	61,436	90,565	73,015	81,645
UTILITIES	9,456	8,228	8,000	8,000	8,000
COMMODITIES	49,066	32,929	36,590	33,995	33,900
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	18,338	18,592	13,820	13,820	10,450
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>1,286,825</b>	<b>1,315,488</b>	<b>1,401,415</b>	<b>1,353,150</b>	<b>1,281,055</b>
<b>PERSONNEL</b>					
DIRECTOR OF COMMUNITY DEVELOPMENT	1	1	1	1	1
ECONOMIC DEVELOPMENT COORDINATOR	1	1	1	1	1
<b>PLANNING</b>					
SENIOR PLANNER	1	1	1	1	1
ASSOCIATE PLANNER	1	1	1	1	1
ADMINISTRATIVE SECRETARY	1	1	1	1	1
<b>BUILDING SERVICES</b>					
BUILDING COMMISSIONER	1	1	1	1	1
BUILDING INSPECTOR	1	1	1	1	1
PLAN REVIEWER	1	1	1	1	1
ELECTRICAL INSPECTOR	1	1	1	1	1
PLUMBING INSPECTOR	1	1	1	1	1
CODE COMPLIANCE INSPECTOR	1	0	0	0	0
CODE COMPLIANCE/BUILDING INSPECTOR	0	1	1	1	1
SECRETARY	1	1	1	1	1
<b>TOTAL</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>

The Building Inspector position was laid-off in 2010-11.



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>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Estimated</u> <u>2009-10</u>
Cases Filed					
Zoning Board of Appeal	48	54	34	34	25
Planning Commission	43	33	32	36	16
Annexations					
Number	1	0	0	0	0
Acres	.75	0	0	0	0
Appearance Review Cases	125	100	96	102	80
Zoning Certificates Issued	658	659	688	588	650

COMMUNITY DEVELOPMENT - PLANNING DIVISION

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</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	58,875
Car Allowance – Director			3,600
Furlough – Pay Reduction			(15,000)
			<hr/> \$313,690

**Account Detail**

**720 Insurance**

Medical	\$52,725
Dental	3,940
Life	<u>310</u>
	\$56,975

**721 IRMA**

Annual Contribution	\$8,305
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**726 Travel/Training/Subscription/Dues**

Training Conference	\$2,700
Dues	2,500
Subscriptions/Books	<u>300</u>
	\$5,500

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

			2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - ADMINISTRATIVE STAFF	294,733	313,520	326,690	319,000	311,690
		TOTAL SALARIES AND WAGES	294,733	313,520	326,690	319,000	311,690
2-	720	INSURANCE	47,178	51,866	53,200	52,770	56,975
2-	793	EMPLOYER CONTRIBUTION - IMRF	28,431	29,350	32,670	31,200	34,505
2-	794	EMPLOYER CONTRIBUTION - FICA	21,212	22,233	23,600	22,600	22,600
		TOTAL EMPLOYEE BENEFITS	96,821	103,449	109,470	106,570	114,080
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	6,171	6,178	7,750	7,750	8,305
3-	742	PRINTING AND PHOTOPROCESSING	5,348	4,499	6,000	5,000	5,000
		TOTAL CONTRACTUAL	11,519	10,677	13,750	12,750	13,305
4-	710	TELEPHONE	4,708	4,114	4,000	4,000	4,000
		TOTAL UTILITIES	4,708	4,114	4,000	4,000	4,000
5-	706	MATERIALS AND SUPPLIES	3,889	4,245	3,500	3,500	3,500
5-	722	POSTAGE	1,206	770	1,300	1,200	1,300
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	4,831	4,237	6,900	5,500	5,500
5-	743	PUBLICATION NOTICES	0	178	0	0	0
5-	791	VEHICLE REPLACEMENT FEES	4,185	0	0	0	0
5-	799	MISCELLANEOUS	532	108	500	350	350
		TOTAL COMMODITIES	14,643	9,538	12,200	10,550	10,650
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
7-	714	MAINTENANCE MOTOR VEHICLE (Fees)	2,150	1,325	600	600	450
		TOTAL REPAIRS & MAINTENANCE	2,150	1,325	600	600	450
		TOTAL PLANNING EXPENDITURES	424,574	442,623	466,710	453,470	454,175



## 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 2006-07	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Estimated 2010-11
Building Permits (Projects)					
Residential	910	896	897	748	700
Commercial	205	229	160	221	200
Signs	198	170	144	158	150
Total Permits (Projects)	1313	1295	1201	1127	1050
Total Individual Permits	3137	2985	2511	1873	2100
Permits Constructions Value (in Millions)					
~ Condell		\$12.3	\$38.9	\$28.1	
~All Other Construction		<u>\$53.0</u>	<u>\$51.3</u>	\$40.8	
~Total	\$82.3	\$65.3	\$90.2	\$68.9	\$58.0
Building Permits and Review Fees Collected					
~ Condell			\$487,606	\$352,348	
~All Other Construction			<u>\$789,063</u>	<u>\$747,652</u>	
~Total	\$1,260,477	\$945,922	\$1,276,669	\$1,100,000	\$700,000
Elevator Certificates		272	282	286	286
Electrician Certificates		203	219	224	230
Plumbing RPZ Test/Repairs			58/05	60/20	60/20
Permit Inspections	7097	6550	6183	5782	5800

COMMUNITY DEVELOPMENT - BUILDING DIVISION

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
Building Commissioner	1	1	\$104,030
Plan Reviewer	1	1	82,195
Building Inspector	1	1	0
Electrical Inspector	1	1	77,350
Plumbing Inspector	1	1	67,920
Building/Code Inspector	1	1	0
Secretary	1	1	55,650
Part-Time Office Assistant			56,965
Furlough Pay Reduction			(20,490)
			\$423,620

**Account Detail**

**720 Insurance**

Medical	\$77,800
Dental	5,590
Life	<u>340</u>
	\$83,730

**721 IRMA**

Annual Contribution	\$20,760
Deductible Losses	<u>1,000</u>
	\$21,760

**726 Travel/Training/Subscription/Due**

Conferences	\$0
Dues/Memberships	700
Training	1,300
Certification, Continuing Education	<u>2,000</u>
	\$4,000

**728 Technical Services**

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

**743 Printing and Publication**

Code Books	\$2,000
Forms	<u>1,000</u>
	\$3,000

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

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - FULL TIME	456,958	490,949	509,045	499,000	423,620
	TOTAL SALARIES & WAGES	456,958	490,949	509,045	499,000	423,620
2-	720 INSURANCE	90,488	95,864	99,900	98,755	83,730
2-	747 UNEMPLOYMENT	0	0	0	0	20,000
2-	793 EMPLOYER CONTRIBUTION - IMRF	44,063	46,496	50,905	49,300	46,595
2-	794 EMPLOYER CONTRIBUTION - FICA	33,633	36,104	38,940	36,760	32,400
	TOTAL EMPLOYEE BENEFITS	168,184	178,464	189,745	184,815	182,725
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	15,213	15,435	20,375	18,875	21,760
3-	728 TECHNICAL SERVICES *	25,222	18,298	24,000	24,000	24,000
	TOTAL CONTRACTUAL	40,435	33,733	44,375	42,875	45,760
4-	710 TELEPHONE	4,748	4,114	4,000	4,000	4,000
	TOTAL UTILITIES	4,748	4,114	4,000	4,000	4,000
5-	706 MATERIALS AND SUPPLIES	2,880	2,619	2,500	2,200	2,200
5-	723 OFFICE SUPPLIES	4,344	3,125	3,500	3,200	3,200
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	4,705	5,135	4,600	4,000	4,000
5-	729 REIMBURSABLE EXPENSES	0	290	300	1,295	600
5-	743 PRINTING AND PUBLICATION	2,895	2,648	2,500	2,500	3,000
5-	799 MISCELLANEOUS	1,294	214	500	400	400
	TOTAL COMMODITIES	16,118	14,031	13,900	13,595	13,400
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	714 MAINTENANCE VEHICLES	14,695	15,540	11,120	11,120	7,900
7-	715 MAINTENANCE OTHER EQUIPMENT	1,493	1,727	2,100	2,100	2,100
	TOTAL REPAIRS & MAINTENANCE	16,188	17,267	13,220	13,220	10,000
	TOTAL BUILDING SERVICES EXPENDITURES	702,631	738,558	774,285	757,505	679,505

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

COMMUNITY DEVELOPMENT – ECONOMIC DEVELOPMENT

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
Economic Development Coordinator	1	1	\$84,820
Furlough Pay Reduction			(3,915)
			\$80,905

**Account Detail**

<p><b>720 Insurance</b></p> <p>Medical \$17,575</p> <p>Dental 1,315</p> <p>Life <u>60</u></p> <p>\$18,950</p> <p><b>726 Travel/Training/Subscription/Dues</b></p> <p>AICP/APA 470</p> <p>National Historic Trust 420</p> <p>Lake County Partners 4,500</p> <p>International Council of Shopping Centers 650</p> <p>International Economic Development Council 0</p> <p>Training <u>560</u></p> <p>\$6,600</p>	<p><b>728 Technical Services</b></p> <p>Design Services \$1,500</p> <p><b>729 Economic Development Incentives</b></p> <p>Medline Recapture Agreement \$15,000</p>
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VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 COMMUNITY DEVELOPMENT- ECONOMIC DEVELOPMENT 01-03-03

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - FULL TIME	70,113	77,647	84,820	83,070	80,905
	TOTAL SALARIES & WAGES	70,113	77,647	84,820	83,070	80,905
2-	720 INSURANCE	16,361	17,235	17,700	17,515	18,950
2-	793 EMPLOYER CONTRIBUTION - IMRF	6,779	7,356	8,480	8,250	8,900
2-	794 EMPLOYER CONTRIBUTION - FICA	5,127	5,683	6,490	6,100	6,190
	TOTAL EMPLOYEE BENEFITS	28,267	30,274	32,670	31,865	34,040
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	501	1,544	1,940	1,890	2,080
3-	728 TECHNICAL SERVICES	2,765	240	1,500	1,500	1,500
3-	729 ECONOMIC DEVELOPMENT INCENTIVES	30,772	11,092	25,000	10,000	15,000
3-	741 PROMOTION & ACTIVITIES	8,897	4,150	4,000	4,000	4,000
	TOTAL CONTRACTUAL	42,935	17,026	32,440	17,390	22,580
5-	706 MATERIALS AND SUPPLIES	132	1,181	1,000	1,000	1,000
5-	722 POSTAGE	200	562	1,000	750	750
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	5,576	5,456	6,990	6,600	6,600
5-	743 PRINTING AND PUBLICATION	1,250	2,161	1,500	1,500	1,500
5-	799 MISCELLANEOUS	11,147	0	0	0	0
	TOTAL COMMODITIES	18,305	9,360	10,490	9,850	9,850
TOTAL ECONOMIC DEVELOPMENT EXPENDITURES		159,620	134,307	160,420	142,175	147,375

## **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. This completed construction of a three level parking structure in 2009. The construction was financed using Tax Increment Financing (TIF) funds.

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

### **2010-11 Goals**

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

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

DEPARTMENT SUMMARY

	2007-08	2008-09	2009-10	2009-10	2010-11
REVENUE	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
PARKING FEES-EMPLOYEE PERMITS	6,162	4,848	6,000	6,000	6,000
<b>EXPENDITURES</b>					
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	3,300	3,300	500	0	500
UTILITIES	0	0	10,500	2,200	1,900
COMMODITIES	2,356	0	1,000	3,000	3,000
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	17,289	9,095	6,000	6,500	11,225
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
<b>TOTAL</b>	<b>22,945</b>	<b>12,395</b>	<b>18,000</b>	<b>11,700</b>	<b>16,625</b>

**Account Detail**

**713 Maintenance Parking Lot**

Snow Removal	\$6,000
Civic Center Lot Landscape Maintenance	1,800
Parking Garage Landscape Maintenance	1,900
Parking Garage Irrigation Maintenance	<u>525</u>
	\$10,225

**728 Technical Services**

Elevator Services	\$500
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VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
CENTRAL BUSINESS DISTRICT PARKING 01-15

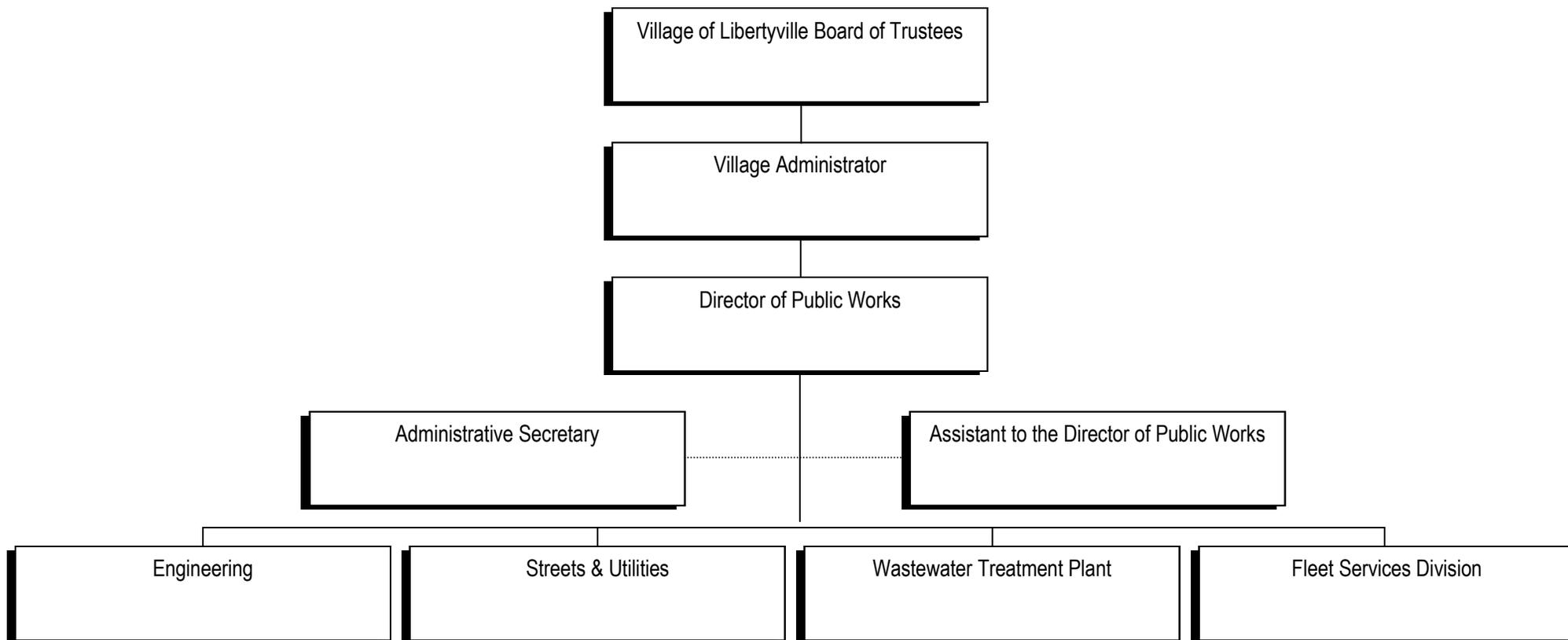
		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
3-	728 TECHNICAL SERVICES	0	0	500	0	500
3-	792 RENT	3,300	3,300	0	0	0
	TOTAL CONTRACTUAL	3,300	3,300	500	0	500
4-	708 ELECTRICITY	0	0	10,000	0	0
4-	710 TELEPHONE	0	0	500	2,200	1,900
	TOTAL UTILITIES	0	0	10,500	2,200	1,900
5-	706 MATERIALS AND SUPPLIES	556	0	1,000	3,000	3,000
5-	799 MISCELLANEOUS	1,800	0	0	0	0
	TOTAL COMMODITIES	2,356	0	1,000	3,000	3,000
7-	712 MAINTENANCE BUILDING	0	0	1,000	500	1,000
7-	713 MAINTENANCE PARKING LOTS	17,289	9,095	5,000	6,000	10,225
	TOTAL REPAIRS & MAINTENANCE	17,289	9,095	6,000	6,500	11,225
	TOTAL CBD PARKING EXPENDITURES	22,945	12,395	18,000	11,700	16,625

# **PUBLIC WORKS**

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
DEPARTMENT OF PUBLIC WORKS  
SUMMARY BUDGET

	2007-08	2008-09	2009-10	2009-10	2010-11
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
ENGINEERING FEES	50,288	127,473	50,000	35,000	40,000
HIGHWAYS & BRIDGES (VILLAGE) PROPERTY TAX	507,930	532,302	540,000	552,325	490,000
HIGHWAYS & BRIDGES (TWP) PROPERTY TAX	229,582	249,677	268,000	259,800	260,000
STREET/SIGNAL MAINTENANCE FEES	64,393	71,867	67,500	71,850	72,000
RECYCLING/SWALCO FEE	-	63,579	60,000	75,000	75,000
<b>TOTAL</b>	<b>852,193</b>	<b>1,044,898</b>	<b>985,500</b>	<b>993,975</b>	<b>937,000</b>
<b>EXPENDITURES</b>					
SALARIES & WAGES	848,966	800,344	822,630	799,550	676,315
EMPLOYEE BENEFITS	367,235	371,092	395,805	377,905	375,285
CONTRACTUAL	82,331	96,319	186,910	132,655	120,175
UTILITIES	146,823	16,874	108,400	108,000	108,000
COMMODITIES	381,427	275,780	312,555	274,110	329,680
CAPITAL	7,285	0	15,710	15,220	0
REPAIRS & MAINTENANCE	480,244	602,355	391,030	398,970	397,015
TRANSFERS	5,000	5,000	5,000	5,000	5,000
DEBT	0	0	0	0	0
<b>TOTAL PUBLIC WORKS EXPENDITURES</b>	<b>2,319,311</b>	<b>2,167,764</b>	<b>2,238,040</b>	<b>2,111,410</b>	<b>2,011,470</b>
<b>PERSONNEL</b>					
<u>ADMINISTRATION AND ENGINEERING</u>					
DIRECTOR OF PUBLIC WORKS	1	1	1	1	1
ADMINISTRATIVE SECRETARY	1	1	1	1	0
ASSISTANT TO THE DIRECTOR OF PUBLIC WORKS	1	1	1	1	1
SENIOR PROJECT ENGINEER	1	1	1	1	1
PROJECT ENGINEER	2	2	2	2	2
ENGINEERING INSPECTOR	1	1	1	1	1
GIS COORDINATOR	1	1	1	1	1
<u>STREETS AND UTILITIES</u>					
STREETS & UTILITY SYSTEMS SUPERINTENDENT	1	1	1	1	1
ASSIST. STREETS & UTILITY SYSTEMS	1	1	1	1	1
SECRETARY	1	1	1	1	1
PUBLIC WORKS TEAM LEADER	3	3	3	3	3
PUBLIC WORKS MAINTENANCE TECHNICIAN	9	9	9	9	8
UTILITY TECHNICIAN	1	1	1	1	1
WATER SYSTEM SUPERVISOR	1	1	1	1	0
WATER SYSTEM OPERATOR	3	3	3	3	3
WATER METER TECHNICIAN	0	1	1	1	1
<u>WASTEWATER TREATMENT PLANT</u>					
WWTP SUPERINTENDENT	1	1	1	1	1
WWTP EQUIPMENT TECHNICIAN	1	1	1	1	1
WWTP OPERATOR II	1	1	1	1	1
WWTP OPERATOR I	2	2	2	2	2
<b>TOTAL</b>	<b>33</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>31</b>

## 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.

### **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.** Completed the construction of the 2009 road improvement program.
3. **Snow and Ice Control.** Explored 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. **Re-accreditation.** Completed the re-accreditation process with the American Public Works Association.
6. **Stormwater Utility.** Continue to pursue the creation of a storm water utility. The hiring of a consultant was deferred due to budget constraints.

### **2010-11 Goals**

1. **Road Program.** Complete the construction of the 2010 road program which includes surface overlay and bituminous overlay and/or surface replacement for Valley Park Drive, Park Place, Parkview Drive, Sunnyside Avenue, Fourth Street, Dawes Street and pavement patching & bituminous patching in various locations.
2. **Anti-Icing Options.** Continue to explore anti-icing options to reduce dependence on rock salt.
3. **Re-Accreditation.** Continue to pursue the departments second Re-accreditation with the American Public Works Association in 2013.
4. **West Parking Improvement.** Continue coordinating the implementation of the surface improvements for the West Parking Improvements Phase II.

## **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 2006-07</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimates 2009-10</u>	<u>Projected 2010-11</u>
Capital Improvement Contracts	13	7	17	12	9
Contract Amounts	\$1,924,000	\$1,107,773	\$10,777,588*	\$3,430,570	\$2,100,700
Public Improvement by Development, Inspected Value	\$3,000,000	\$1,154,464	\$1,851,000	\$200,000	\$200,000
Review & Inspection Fees Collected	\$120,000**	\$40,893	\$60,000	\$40,000	\$35,000
Number of Right of Way Permits Issued	164	158	160	120	100
Number of Site Development Permits Issued	15	7	10	6	5
Number of Permit Inspections (Right-of-way & Site Development)	835	734	500	500	400

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

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

PUBLIC WORKS – ENGINEERING

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
Senior Project Engineer	1 (50%)	1 (50%)	\$50,750
Project Engineer	2 (50%)	2 (50%)	45,975
Engineering Inspector	1 (50%)	1	0
GIS Coordinator	1 (30%)	1 (20%)	14,195
Overtime			0
Office Assistant – Part-time			19,550
Furlough Pay Reduction			(5,090)
			\$125,380

**Account Detail**

**720 Insurance**

Medical	\$43,630
Dental	3,015
Life	<u>265</u>
	\$46,910

**723 Office Supplies**

Supplies	\$1,600
Postage	1,500
Postage Meter	550
Copier Lease	<u>1,500</u>
	\$5,150

**726 Travel/Training/Subscriptions/Dues**

Professional Registration & Dues	\$500
Required Seminars/Meetings	1,250
Publications	140
	\$1,890

**728 Technical Services**

Blueprint Reproductions	\$50
Recorded Document Copies	25
Publish Prevailing Wage Notice	50
Stormwater Utility Consultant	<u>0</u>
	\$ 125

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

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - FULL TIME	237,971	217,365	219,225	209,410	125,380
	TOTAL SALARIES & WAGES	237,971	217,365	219,225	209,410	125,380
2-	720 INSURANCE	64,196	67,953	64,600	66,780	46,910
2-	740 SICK LEAVE BUYBACK	0	0	18,730	0	0
2-	747 UNEMPLOYMENT	0	0	0	0	20,000
2-	793 EMPLOYER CONTRIBUTION - IMRF	22,574	20,708	19,360	19,360	13,790
2-	794 EMPLOYER CONTRIBUTION - FICA	17,577	16,460	16,750	15,600	9,590
	TOTAL EMPLOYEE BENEFITS	104,347	105,121	119,440	101,740	90,290
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	6,736	7,873	9,880	9,625	10,585
3-	728 TECHNICAL SERVICES	4	20	45,215	125	125
	TOTAL CONTRACTUAL	6,740	7,893	55,095	9,750	10,710
4-	710 TELEPHONE	4,722	4,114	4,000	3,600	3,600
	TOTAL UTILITIES	4,722	4,114	4,000	3,600	3,600
5-	706 MATERIALS AND SUPPLIES	1,724	1,971	1,600	1,600	1,600
5-	723 OFFICE SUPPLIES	6,002	5,685	5,515	5,150	5,150
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	3,002	3,356	2,650	1,540	1,890
5-	791 VEHICLE REPLACEMENT FEES	6,965	6,970	6,970	5,230	6,970
5-	799 MISCELLANEOUS	317	650	0	0	0
	TOTAL COMMODITIES	18,010	18,632	16,735	13,520	15,610
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	714 MAINTENANCE VEHICLES	10,610	8,615	3,775	3,195	6,450
7-	715 MAINTENANCE OTHER EQUIPMENT	851	581	800	765	765
	TOTAL REPAIRS & MAINTENANCE	11,461	9,196	4,575	3,960	7,215
	TOTAL ENGINEERING EXPENDITURES	383,251	362,321	419,070	341,980	252,805

## **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 2006-07	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Projected 2010-11
Streets					
Streets and Alleys	1.2	.34	.33	1.932	2.00
Resurfaced (miles)	9.75	8.5	8.7	8.7	8.7
Striped (miles)	500	582.3	506.3	575	570
Repaired (tons)	4,500	4,842	4,067	4,500	4,500
Swept (miles)	80	81	81	81	81
Miles of Streets**	2,181	2,330	2,330	2,330	2,330
Street Lights*	610	437	600	620	600
Sidewalk replaced (panels)	432	261	146	250	225
Street Signs Erected or Replaced	7	9	16	15	15
Streetlights Replaced	18	15	16	15	15
Streetlight Cable Repairs	271	243	402	200	200
Traffic Marking (linear feet)	44,611	44,880	58,580	30,501	30,501
No. of Staff per Mile of Road Maintained	.11	.10	.10	.10	.10

\* Village owned lights based on survey completed in 2003.

\*\* Centerline miles of streets recalculated in February 2001 using the IMS Pavement Managements Reports. The 79.9 miles of pavement includes sections of IL 21 and IL 176 (6.6 centerline miles), which the Village is responsible for maintaining.

PUBLIC WORKS – HIGHWAYS AND BRIDGES

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
<u>Administrative</u>			
Director of Public Works	1 (15%)	1 (15%)	\$20,420
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
Furlough Pay Reduction			(3,740)
			<hr/> \$77,210
<u>Clerical</u>			
Secretary	1 (30%)	1 (30%)	16,695
Furlough			(770)
			<hr/> \$15,925
<u>Salaries Maintenance</u>			
Public Works Maintenance Technician	*6 (70%)	*5 (70%)	\$196,740
Public Works Team Leader	2 (90%)	1 (45%) 1 (70%)	75,500
Utility Technician	1 (30%)	1 (30%)	14,650
Overtime			12,300
Furlough Pay Reduction			(13,240)
			<hr/> \$285,950

\*One Maintenance Technician is currently vacant and unfunded for 2010-11.

See Next Page for Account Detail

**Account Detail****706 Materials and Supplies**

Cleaners, Soaps, Degreasers	\$1,500
Hardware, Stock Items, Tools	11,000
Saw, Blades, and Drums	1,750
Traffic Control	<u>500</u>
	\$14,750

**707 Streetlight Energy**

Dusk-to-Dawn Streetlights (2181)	\$55,200
ComEd Rentals (227)	<u>49,200</u>
	\$104,400

**708 Streetlight Maintenance**

Maintenance (Private Contract)	\$70,000
Cable Locates – JULIE	100
Lamp/Pole Purchases	<u>15,750</u>
	\$85,850

**712 Maintenance Buildings**

HVAC	\$1,000
Miscellaneous	5,000
Overhead Door	<u>1,000</u>
	\$7,000

**713 Maintenance Roadway Median**

Butterfield Road Median	\$7,400
US Rte 45 Median	5,085
Misc. Replacement	<u>515</u>
	\$13,000

**716 Maintenance Streets & Alleys**

Pavement Patching, Stone & Sand	35,000
Pavement Marking Material & Striping	4,000
Harris Road Maintenance	0
North Shore Bike Path	<u>150</u>
	\$39,150

**717 Maintenance Sidewalks**

Grinding/Sawcut	\$5,000
Materials	<u>4,000</u>
	\$9,000

**718 Maintenance Storm Services**

Repair Catch Drain/Storm	\$15,000
NPDES Fees and Costs	<u>1,300</u>
	\$16,300

**720 Insurance**

Medical	\$150,835
Dental	12,060
Life	<u>690</u>
	\$163,585

**721 IRMA**

Annual Contribution	\$70,380
Deductible Losses	<u>7,500</u>
	\$77,880

**726 Travel/Training/Subscription/Dues**

Dues & Monthly Meetings	\$500
Training	<u>300</u>
	\$800

**731 Traffic Signal**

Maintenance Contract	\$28,000
Knockdown Repairs	2,500
Maintain Butterfield @ and Crane	3,000
Maintain IL 21 at Red Top and Artaius	4,600
Maintain Butterfield Square	<u>2,100</u>
	\$40,200

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

BUDGETED EXPENDITURES		2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ESTIMATE	2010-11 APPROVED
1-	701 SALARIES ADMINISTRATION	65,986	81,113	80,945	79,080	77,210
1-	702 SALARIES CLERICAL	15,257	16,594	16,835	16,310	15,925
1-	704 SALARIES MAINTENANCE	356,728	328,505	319,130	311,870	285,950
	TOTAL SALARIES & WAGES	437,971	426,212	416,910	407,260	379,085
2-	720 INSURANCE	157,397	168,086	154,475	154,275	163,585
2-	740 SICK LEAVE BUYBACK	0	0	0	0	0
2-	793 EMPLOYER CONTRIBUTION - IMRF	41,447	40,394	40,690	40,690	41,700
2-	794 EMPLOYER CONTRIBUTION - FICA	32,210	31,221	30,580	30,580	28,685
	TOTAL EMPLOYEE BENEFITS	231,054	239,701	225,745	225,545	233,970
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	52,591	70,012	73,180	71,485	77,880
3-	725 EQUIPMENT RENTAL	8,584	5,641	500	760	0
3-	728 TECHNICAL SERVICES	4,165	1,605	2,830	2,800	2,500
3-	742 PHOTOPROCESSING	2,025	1,991	2,100	2,100	2,200
	TOTAL CONTRACTUAL	67,365	79,249	78,610	77,145	82,580
4-	707 STREETLIGHT ENERGY	142,101	12,760	104,400	104,400	104,400
	TOTAL UTILITIES	142,101	12,760	104,400	104,400	104,400
5-	706 MATERIALS AND SUPPLIES	16,695	15,308	15,450	15,810	14,750
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,249	1,136	800	1,650	800
5-	752 UNIFORMS	3,382	2,678	4,825	4,825	4,600
5-	791 VEHICLE REPLACEMENT FEES	139,170	158,800	162,225	121,670	173,950
5-	799 MISCELLANEOUS	190	480	0	0	0
	TOTAL COMMODITIES	160,686	178,402	183,300	143,955	194,100
6-	790 CAPITAL OUTLAYS	7,285	0	0	0	0
	TOTAL CAPITAL	7,285	0	0	0	0
7-	708 STREETLIGHT MAINTENANCE	79,834	130,102	86,350	91,570	85,850
7-	712 MAINTENANCE BUILDINGS	7,907	6,792	8,200	6,850	7,000
7-	713 MAINTENANCE ROADWAY MEDIANS	11,528	11,466	12,305	14,065	13,000
7-	714 MAINTENANCE MOTOR EQUIPMENT FEES	193,190	221,160	149,100	149,100	149,000
7-	715 MAINTENANCE OTHER EQUIPMENT	866	1,038	1,300	1,300	1,300
7-	716 MAINTENANCE STREETS AND ALLEYS	60,370	109,002	40,400	42,075	39,150
7-	717 MAINTENANCE SIDEWALKS	41,527	41,091	8,000	10,550	9,000
7-	718 MAINTENANCE STORM SEWERS	11,079	11,769	11,300	9,300	16,300
7-	719 MAINTENANCE SIGNS	10,131	6,706	6,300	7,000	6,000
7-	731 TRAFFIC SIGNAL MAINTENANCE	40,932	43,050	40,200	40,200	40,200
	TOTAL REPAIRS & MAINTENANCE	457,364	582,176	363,455	372,010	366,800
8-	788 TRANSFER BUILDING IMPROVEMENT FUND	5,000	5,000	5,000	5,000	5,000
	TOTAL TRANSFERS	5,000	5,000	5,000	5,000	5,000
	TOTAL HIGHWAY & BRIDGES EXPENDITURES	1,508,826	1,523,500	1,377,420	1,335,315	1,365,935



## **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 2006-07</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Projected 2010-11</u>
Snowfall (inches)	55.3	86	65.8	65	65
Snowplowing Events	22	28	26	25	25
Salt Spread (tons)	2,000	2,501	2,000	1,800	1,800
No. of Snow Plow Routes	10	10	10	10	10
Snow & Ice Control Man Hours					
Regular	551	850	700	650	600
Overtime	1,362	2,633	1,700	1,600	1,500
Cost to Plow One Mile of Roadway per Event*	\$85.37	\$114.00	\$152.00	\$90.00	\$100.00

\* 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>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</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
Furlough Pay Reduction			(785)
			<hr/> \$16,185
<u>Salaries – Maintenance</u>			
Public Works Maintenance Technician	*9 (10%)	*8 (10%)	\$42,870
Public Works Team Leader	3 (10%)	3 (10%)	19,815
Water System Operator	3 (10%)	3 (10%)	20,970
Water System Supervisor	1 (10%)	0	0
Utility Technician	1 (10%)	1 (10%)	4,885
Water Meter Technician	1 (10%)	1 (10%)	4,340
Overtime			24,000
Furlough Pay Reduction			(4,290)
			<hr/> \$112,590

\*One Maintenance Technician position vacant and unfunded.

**Account Detail**

**706 Materials & Supplies**

Salt (1,785 Tons)	\$98,000
De-Icer (9,000 gal.)	6,000
Snow fence posts, misc.	450
	<hr/> \$104,450

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES ADMINISTRATION	12,293	16,201	16,970	16,575	16,185
1-	704 SALARIES MAINTENANCE	160,731	140,566	124,725	122,375	112,590
	TOTAL SALARIES & WAGES	173,024	156,767	141,695	138,950	128,775
2-	740 SICK LEAVE BUYBACK	2,299	0	0	0	0
2-	793 EMPLOYER CONTRIBUTION - IMRF	16,796	14,931	14,170	14,170	14,165
2-	794 EMPLOYER CONTRIBUTION - FICA	12,739	11,339	10,840	10,840	9,850
	TOTAL EMPLOYEE BENEFITS	31,834	26,270	25,010	25,010	24,015
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	7,263	8,489	11,655	10,390	12,430
3-	728 CONTRACTUAL SERVICES	963	688	1,000	965	1,000
	TOTAL CONTRACTUAL	8,226	9,177	12,655	11,355	13,430
5-	706 MATERIALS AND SUPPLIES	199,020	76,535	95,750	104,555	104,450
5-	799 MISCELLANEOUS	3,711	2,211	1,000	1,000	1,000
	TOTAL COMMODITIES	202,731	78,746	96,750	105,555	105,450
6-	790 CAPITAL OUTLAYS	0	0	15,710	15,220	0
	TOTAL CAPITAL	0	0	15,710	15,220	0
7-	715 MAINTENANCE OTHER EQUIPMENT	11,419	10,983	0	0	0
	TOTAL REPAIRS & MAINTENANCE	11,419	10,983	0	0	0
	TOTAL SNOW & ICE CONTROL EXPENDITURES	427,234	281,943	291,820	296,090	271,670

**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 Village wide.

**Performance Data**

	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Projected 2010-11</u>
Leaf Disposal – square yards *	---	---	---	1,200	1,200
Debris Disposal – square yards *	---	---	---	365	250
Street Sweeping miles	4,500	4,842	4,067	4,500	4,500
Number of Street Sweepers Used	2	2	2	1	1

\* Leaf Disposal and Debris Disposal records unavailable before 2009/10.

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
<u>Administrative</u>			
Maintenance Technicians	1	1	\$37,085
Overtime			7,700
Furlough Pay Reduction			(1,710)
			<hr/> \$43,075

**Account Detail**

**720 Insurance**

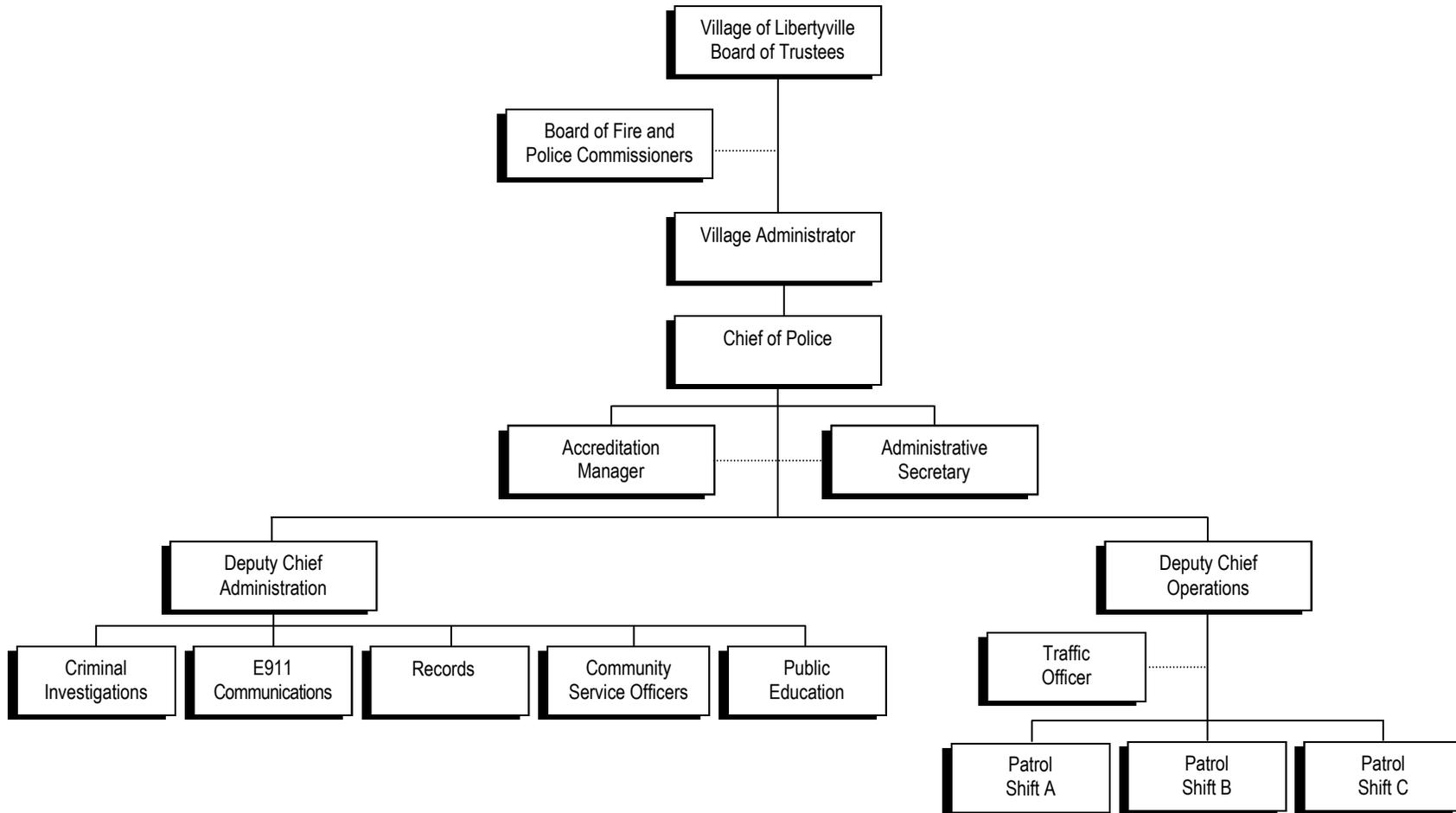
Medical	\$17,575
Dental	1,340
Life	<u>60</u>
	\$18,975

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

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	704 SALARIES MAINTENANCE	0	0	44,800	43,930	43,075
	TOTAL SALARIES & WAGES	0	0	44,800	43,930	43,075
2-	720 INSURANCE	0	0	17,700	17,700	18,975
2-	793 IMRF	0	0	4,480	4,480	4,740
2-	794 FICA	0	0	3,430	3,430	3,295
	TOTAL EMPLOYEE BENEFITS	0	0	25,610	25,610	27,010
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	0	0	5,630	5,485	6,035
3-	724 DISPOSAL	0	0	22,000	21,500	0
3-	725 EQUIPMENT RENTAL	0	0	5,500	0	0
3-	726 SWALCO FEE	0	0	7,420	7,420	7,420
	TOTAL CONTRACTUAL	0	0	40,550	34,405	13,455
5-	706 MATERIALS & SUPPLIES	0	0	1,500	750	750
5-	791 VEHICLE REPLACEMENT FEES	0	0	13,770	10,330	13,770
5-	799 MISCELLANEOUS	0	0	500	0	0
	TOTAL COMMODITIES	0	0	15,770	11,080	14,520
7-	714 MAINTENANCE MOTOR EQUIP FEES	0	0	23,000	23,000	23,000
	TOTAL REPAIRS & MAINTENANCE	0	0	23,000	23,000	23,000
		0	0	149,730	138,025	121,060

# **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.

### **2009-10 Goals**

1. The Traffic Enforcement Program was successful in issuing 1,256 citations and 259 warnings during 2009. Overall, 3,620 traffic tickets were issued in 2009. Traffic accidents declined 11% from 2008, from 1,255 to 1,114, following a 9% decline in the previous year.
2. Development of automated red light enforcement systems continues. Three of four construction permits were issued by IDOT in late December 2009.
3. Administrative Adjudication. Ordinances have been drafted to establish a system of administrative adjudication, and are expected to be presented for review by the Village Board during February 2010.
4. Parking Control. The Police Department completed its participation in development of a comprehensive security system for the Municipal Parking Garage and adjustment of parking accommodations for the construction period.
5. Public-Private Partnership. The Police department participated in several training sessions with private sector organizations during 2009.

## 2010-11 Goals

1. Traffic Accident Reduction. Conduct studies on accident rate at intersections equipped with automated systems, to determine changes in accident rates and to satisfy IDOT reporting requirements.
2. Automated Enforcement. Continue development of automated enforcement systems. Conduct research on additional locations to determine whether accident rates justify additional automated enforcement projects.
3. Administrative Adjudication Process. Complete development of the local process for administrative adjudication, to include hearings for automated red light violations, parking tickets and building code violations.
4. Traffic Enforcement Officer Program. Conduct mid year review of high- frequency accident locations and apply enforcement tactics for violations related to the accidents.

## Performance Data

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Calls for Services and Responses	20,402	20,491	21,695	24,187	24,283
Communications Ctr. Telephone Calls	89,015	91,866	85,355	96,973	72,984
911 Emergency Telephone Incidents	8,654	8,728	8,268	9,422	10,148
911 Landline Calls	5,953	5,950	5,296	5,363	5,146
911 Wireless Calls	2,701	2,778	2,972	4,059	5,002
Responses to Alarms	1,364	924	869	951	796
Custodial Arrests	451	489	571	750	591
D.A.R.E. Program Graduations	391	410	390	281	276
Investigations Unit Cases	550	508	577	731	645
Investigations Unit Cases Cleared	502	514	472	789	632
Motor Vehicle Accidents Investigated	1,289	1,274	1,381	1,255	1,114
Parking Tickets Issued	5,139	4,226	4,315	4,818	4,930
Traffic Tickets Issued	2,378	2,591	2,740	4,675	3,620
Driving Under the Influence Arrests	56	60	50	52	39
Animal Complaints and Services	527	572	611	583	595
Alarm Subscribers	1,318	1,328	1,357	1,487	1,515
Taxicab Licenses issued	88	114	118	115	120

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE DEPARTMENT

SUMMARY BUDGET

	2007-08	2008-09	2009-10	2009-10	2010-11
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
LOCAL FINES	103,901	127,285	152,500	139,000	139,000
CIRCUIT COURT FINES	125,241	186,599	170,000	145,000	145,000
DUI COURT FINES-SB #740	3,717	16,144	4,000	3,000	3,000
AUTOMATED TRAFFIC ENFORCEMENT	-	-	850,500	-	850,500
ALARM FEES	218,495	230,505	240,000	215,500	260,000
POLICE SERVICES	79,642	92,502	85,000	82,000	83,000
<b>TOTAL</b>	<b>530,996</b>	<b>653,035</b>	<b>1,502,000</b>	<b>584,500</b>	<b>1,480,500</b>
<b>EXPENDITURES</b>					
SALARIES & WAGES	4,261,471	4,470,061	4,398,950	4,316,270	4,252,200
EMPLOYEE BENEFITS	1,751,157	1,780,746	1,924,750	1,912,700	2,123,485
CONTRACTUAL	281,740	300,141	678,130	329,425	699,345
UTILITIES	24,275	19,306	19,500	15,000	17,000
COMMODITIES	256,229	250,361	268,690	196,395	238,460
CAPITAL	6,995	0	0	0	0
REPAIRS & MAINTENANCE	161,254	154,138	166,050	167,150	135,100
TRANSFERS	5,000	5,000	5,000	5,000	5,000
<b>TOTAL POLICE DEPARTMENT EXPENDITURES</b>	<b>6,748,121</b>	<b>6,979,753</b>	<b>7,461,070</b>	<b>6,941,940</b>	<b>7,470,590</b>
<b>PERSONNEL</b>					
<u>ADMINISTRATION</u>					
POLICE CHIEF	1	1	1	1	1
DEPUTY POLICE CHIEF	2	2	2	2	1
POLICE LIEUTENANT	1	1	1	1	1
ADMINISTRATIVE SECRETARY	1	1	1	1	1
TELECOMMUNICATOR/RECORDS SUPERVISOR	1	1	1	1	1
POLICE RECORDS ASSISTANT	3	3	3	3	2
PUBLIC SAFETY TELECOMMUNICATOR	9	9	9	9	8
<u>PATROL</u>					
POLICE LIEUTENANT	3	3	3	3	3
POLICE SERGEANT	3	3	3	3	3
POLICE OFFICERS	26	26	26	26	24
<u>INVESTIGATIONS</u>					
POLICE SERGEANT	1	1	1	1	1
POLICE OFFICERS	5	5	5	5	5
<u>COMMUNITY SERVICE</u>					
PUBLIC SERVICE OFFICERS	3	3	3	3	3
<b>TOTAL</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>54</b>

POLICE – ADMINISTRATIVE, COMMUNICATIONS & RECORDS

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
<u>Uniformed</u>			
Chief of Police	1	1	\$139,310
Deputy Police Chief	2	1	117,707
Police Sergeant	1 (50%)	1 (50%)	48,303
Overtime/Training/Holiday			15,700
Auto Allowance			3,600
			<hr/>
			\$324,620
<u>Civilian</u>			
Police Records Assistant	3	2	\$88,395
Administrative Secretary	1 (75%)	1 (75%)	44,220
Training Overtime			1,000
Furlough Pay Reduction			(6120)
			<hr/>
			\$127,495
<u>Communications</u>			
Communications/Records Supervisor	1 (10%)	1 (10%)	\$8,970
Public Safety Telecommunicator	9 (60%)	8 (60%)	264,095
Overtime			40,000
Furlough Pay Reduction			(12,605)
			<hr/>
			\$300,460

**Account Detail**

**705 Contractual Services**

Alarm Service	\$70,000
Contract Dispatch	2,000
Auto Enforcement Cost	<u>377,165</u>
	\$449,165

**715 Maintenance Other Equipment**

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

**720 Insurance**

Medical	\$689,225
Dental	52,085
Life	<u>3,040</u>
	\$744,350

**721 IRMA**

Annual Contribution	\$198,545
Deductible Losses	<u>7,500</u>
	\$206,045

**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

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED	307,102	481,558	398,785	353,260	324,620
1-	702 SALARIES - CIVILIAN	168,522	156,876	134,715	106,680	127,495
1-	704 SALARIES - TELECOMMUNICATORS	343,323	371,133	322,850	336,060	300,460
TOTAL SALARIES & WAGES		818,947	1,009,567	856,350	796,000	752,575
2-	720 INSURANCE	710,091	758,477	754,500	753,875	744,350
2-	740 SICK LEAVE BUYBACK	39,720	0	43,445	43,015	0
2-	793 EMPLOYER CONTRIBUTION - IMRF	48,697	48,153	45,755	41,430	47,075
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	39,939	41,326	38,395	35,700	35,510
TOTAL EMPLOYEE BENEFITS		838,447	847,956	882,095	874,020	826,935
3-	705 CONTRACTUAL SERVICES	97,958	94,488	442,165	97,550	449,165
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	139,420	158,843	192,780	186,495	206,045
3-	728 MEDICAL SERVICES	518	135	200	1,500	200
3-	742 PHOTOCOPYING	4,427	5,283	5,200	5,650	5,650
TOTAL CONTRACTUAL		242,323	258,749	640,345	291,195	661,060
4-	710 TELEPHONE	24,275	19,306	19,500	15,000	17,000
TOTAL UTILITIES		24,275	19,306	19,500	15,000	17,000
5-	706 MATERIALS AND SUPPLIES	5,393	6,600	5,000	4,300	4,600
5-	722 POSTAGE	4,299	4,851	3,500	2,200	2,500
5-	723 OFFICE SUPPLIES	9,911	10,508	9,000	7,200	9,000
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	7,406	7,946	5,000	1,000	5,000
5-	743 PRINTING AND PUBLICATIONS	4,606	4,246	4,340	3,490	4,340
5-	752 UNIFORMS	3,930	4,143	4,700	2,800	2,800
5-	799 MISCELLANEOUS	1,472	303	1,000	500	1,000
TOTAL COMMODITIES		37,017	38,597	32,540	21,490	29,240
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL		0	0	0	0	0
7-	714 MAINTENANCE MOTOR VEHICLES FEES	9,510	7,025	1,920	1,920	5,600
7-	715 MAINTENANCE OTHER EQUIPMENT	1,048	805	2,000	1,300	2,000
TOTAL REPAIRS & MAINTENANCE		10,558	7,830	3,920	3,220	7,600
8-	788 TRANSFER BUILDING IMPROVEMENT FUND	5,000	5,000	5,000	5,000	5,000
TOTAL TRANSFERS		5,000	5,000	5,000	5,000	5,000
TOTAL ADMIN, COMM. & RECORDS EXPENDITURES		1,976,567	2,187,005	2,439,750	2,005,925	2,299,410

POLICE – POLICE PATROL

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
<u>Uniformed</u>			
Police Lieutenant	3	3	\$322,575
Police Sergeant	3.5	3.5	328,710
Police Officers	*26	*24	1,946,580
Overtime			231,000
Overtime – Reimbursable			31,500
Training			18,860
Court Time			28,595
Holiday Pay			9,150
Less Over-Time for Libertyville Days (Charged to Hotel Tax Fund)			(24,000)
			\$2,892,970

\*Three Police Officer positions vacant, two are unfunded for 2010-11.

**Account Detail**

<p><b>705 Contractual Services</b></p> <p>Lake County Crime Stoppers \$0</p> <p>Towing <u>1,000</u></p> <p style="padding-left: 20px;">\$1,000</p> <p><b>706 Materials and Supplies</b></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><b>726 Travel/Training/Subscription/Dues</b></p> <p>Management Training 0</p> <p>In-Service Training 7,300</p> <p>NEMRT Membership 1,700</p> <p>CPR Training <u>1,000</u></p> <p style="padding-left: 20px;">\$10,000</p>	<p><b>730 Rental and User Fees</b></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><b>752 Uniform</b></p> <p>Semi-Annual Updates \$18,100</p> <p>Attrition Replacement 0</p> <p>Body Armor Replacements 10,900</p> <p>NIPAS Uniforms 500</p> <p>Flashlight Replacement <u>500</u></p> <p style="padding-left: 20px;">\$30,000</p>
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VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE PATROL 01-05-02

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED	2,795,487	2,957,899	2,836,275	2,910,050	2,892,970
	TOTAL SALARIES	2,795,487	2,957,899	2,836,275	2,910,050	2,892,970
2-	786 EMPLOYER CONTRIBUTION-POLICE PENSION	854,428	875,829	982,800	980,920	1,235,640
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	32,013	35,717	34,600	36,020	35,300
	TOTAL EMPLOYEE BENEFITS	886,441	911,546	1,017,400	1,016,940	1,270,940
3-	705 CONTRACTUAL SERVICES	334	895	500	1,000	1,000
3-	730 EQUIPMENT RENTAL AND USER FEES	5,105	5,005	5,205	5,205	5,205
3-	756 NORTHERN ILLINOIS CRIME LAB	21,000	20,999	18,520	18,515	18,520
	TOTAL CONTRACTUAL	26,439	26,899	24,225	24,720	24,725
5-	706 MATERIALS AND SUPPLIES	24,526	24,885	23,000	21,000	23,000
5-	718 SQUAD EQUIPMENT CHANGEOVER	18,952	25,110	20,000	1,300	20,000
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	24,551	9,322	10,000	9,300	10,000
5-	752 UNIFORMS	28,435	24,865	30,000	27,500	30,000
5-	791 VEHICLE REPLACEMENT FEES	107,435	103,720	136,000	102,000	115,070
5-	799 MISCELLANEOUS	19	155	100	0	100
	TOTAL COMMODITIES	203,918	188,057	219,100	161,100	198,170
6-	790 CAPITAL OUTLAYS	6,995	0	0	0	0
	TOTAL CAPITAL	6,995	0	0	0	0
7-	714 MAINTENANCE MOTOR VEHICLES FEES	121,200	114,600	125,000	125,000	90,800
7-	715 MAINTENANCE OTHER EQUIPMENT	3,501	4,098	4,000	6,100	6,500
	TOTAL REPAIRS & MAINTENANCE	124,701	118,698	129,000	131,100	97,300
	TOTAL PATROL EXPENDITURES	4,043,981	4,203,099	4,226,000	4,243,910	4,484,105

POLICE – INVESTIGATIONS

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
<u>Uniformed</u>			
Police Lieutenant	1	1	\$0
Police Officer (LCMEG)	1	1	85,224
Police Officers	3	3	255,671
Police Officer (LHS Reimbursable)	1	1	85,224
Overtime			48,038
Court			3,430
Training			4,360
Holiday			3,433
			<hr/>
			\$485,380

**Account Detail**

<b>705 Contractual Services</b>	
Background Investigations	\$1,034
Critical Reach Services	375
Investigations Internet	<u>326</u>
	\$1,735

<b>706 Materials &amp; Supplies</b>	
Evidence/Fingerprint Supplies	500
Digital Camera Photography	<u>500</u>
	\$1,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE INVESTIGATIONS 01-05-03

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED	519,526	393,096	581,260	499,400	485,380
	TOTAL SALARIES & WAGES	519,526	393,096	581,260	499,400	485,380
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	7,434	5,616	6,845	5,730	7,035
	TOTAL EMPLOYEE BENEFITS	7,434	5,616	6,845	5,730	7,035
3-	705 CONTRACTUAL SERVICES	1,495	2,721	1,735	1,285	1,735
3-	756 NORTHERN ILLINOIS CRIME LAB	10,824	10,825	10,825	10,825	10,825
	TOTAL CONTRACTUAL	12,319	13,546	12,560	12,110	12,560
5-	706 MATERIALS AND SUPPLIES	1,575	1,541	1,500	1,000	1,000
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	740	1,047	1,000	500	1,000
5-	752 UNIFORMS	4,612	4,326	5,500	5,955	6,000
5-	786 DRUG FORFEITURE EXPENSE	810	8,479	250	200	250
5-	799 MISCELLANEOUS	119	76	500	0	500
	TOTAL COMMODITIES	7,856	15,469	8,750	7,655	8,750
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	714 MAINTENANCE MOTOR VEHICLES FEES	10,180	14,280	17,650	17,650	11,900
7-	715 MAINTENANCE - OTHER EQUIPMENT	90	0	300	0	0
	TOTAL REPAIRS & MAINTENANCE	10,270	14,280	17,950	17,650	11,900
	TOTAL INVESTIGATIONS EXPENDITURES	557,405	442,007	627,365	542,545	525,625

POLICE – PUBLIC EDUCATION

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
<u>Uniformed</u>			
Police Officer	*0	*0	\$0
Overtime			0

**Account Detail**

**706 Materials & Supplies**

DARE	\$0
Public Education	<u>3,000</u>
	\$3,000

\*The Public Education Officer position is currently vacant.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE - PUBLIC EDUCATION 01-05-04

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED	0	0	0	0	0
	TOTAL SALARIES & WAGES	0	0	0	0	0
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	0	0	0	0	0
	TOTAL EMPLOYEE BENEFITS	0	0	0	0	0
5-	706 MATERIALS AND SUPPLIES	4,642	6,060	6,000	4,300	0
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	800	0	0	0	0
5-	752 UNIFORMS	0	0	0	0	0
5-	799 MISCELLANEOUS	0	0	0	0	0
	TOTAL COMMODITIES	5,442	6,060	6,000	4,300	0
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	714 MAINTENANCE MOTOR VEHICLES	2,200	200	200	200	0
	TOTAL REPAIRS & MAINTENANCE	2,200	200	200	200	0
	TOTAL CRIME PREVENTION EXPENDITURES	7,642	6,260	6,200	4,500	0

POLICE – COMMUNITY SERVICE

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
<u>Civilian</u>			
Public Service Officers	1.5	1.5	\$82,150
Crossing Guards	8	8	36,665
Overtime			6,250
Furlough Pay Reduction			(3,790)
			<hr/> \$121,275

**Account Detail**

**751 Animal Care**

Lake County Health Department \$1,000

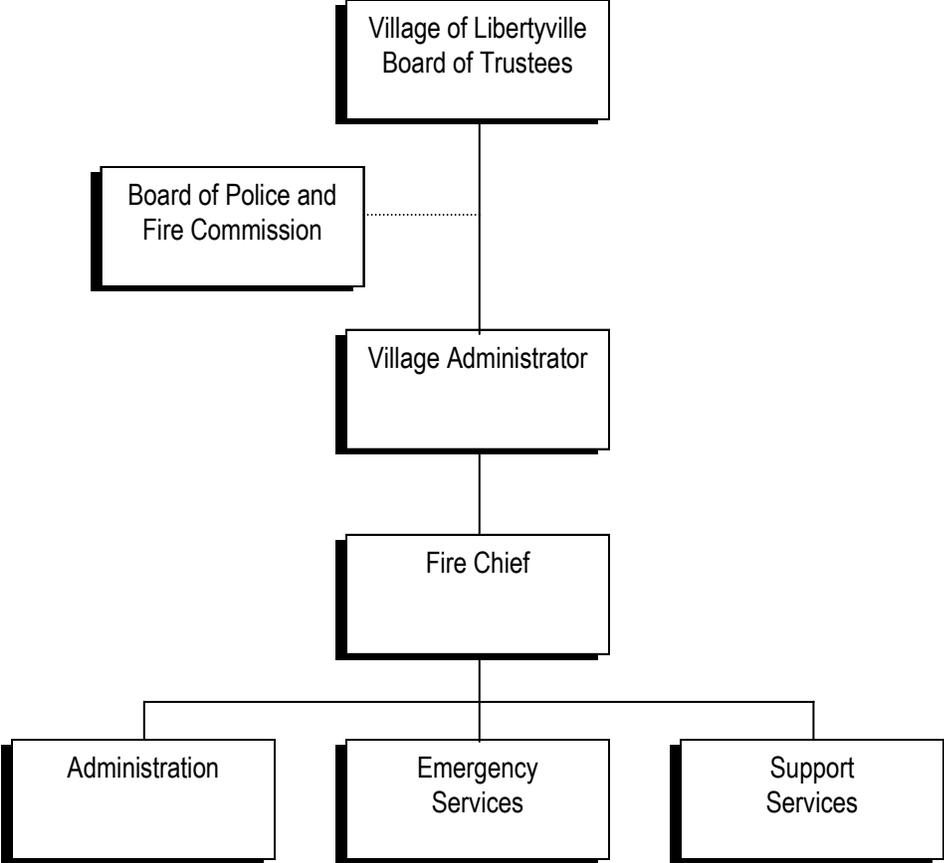
VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE COMMUNITY SERVICES 01-05-05

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	702 SALARIES-CIVILIAN	127,511	109,499	125,065	110,820	121,275
	TOTAL SALARIES & WAGES	127,511	109,499	125,065	110,820	121,275
2-	793 EMPLOYER CONTRIBUTION - IMRF	9,461	7,478	8,840	7,910	9,300
2-	794 EMPLOYER CONTRIBUTION - FICA	9,374	8,150	9,570	8,100	9,275
	TOTAL EMPLOYEE BENEFITS	18,835	15,628	18,410	16,010	18,575
3-	751 ANIMAL CARE	659	947	1,000	1,400	1,000
	TOTAL CONTRACTUAL	659	947	1,000	1,400	1,000
5-	706 MATERIALS AND SUPPLIES	59	281	250	250	250
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	63	0	250	0	250
5-	752 UNIFORMS	1,874	1,897	1,800	1,600	1,800
	TOTAL COMMODITIES	1,996	2,178	2,300	1,850	2,300
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	714 MAINTENANCE MOTOR VEHICLES	13,525	13,130	14,980	14,980	18,300
	TOTAL REPAIRS & MAINTENANCE	13,525	13,130	14,980	14,980	18,300
	TOTAL COMMUNITY SERVICE EXPENDITURES	162,526	141,382	161,755	145,060	161,450

# **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.

### **2009-10 Goals**

1. Create an addition to the Village Fee Schedule which would identify the hourly rate for the use of emergency vehicles. This goal is completed and was approved by the Village Board in November to be added to the fee schedule.
2. 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. Fire Prevention Bureau has set up meetings with radio service technician for equipment and has researched the Fire Code related to this issue.
3. 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. This project is in process and should be completed by the end of winter.
4. 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. This goal is almost complete; some additional revisions to the document are needed after the last review.
5. 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. This goal is in progress, Risk Watch was expanded this Fall into Oak Grove school and new Public Education Materials have been purchased to enhance programs.

6. 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. Minimal work has been performed to date on this goal.
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. Work on this goal has not ben started; however, we intend on completing this goal within the fiscal year.
8. Update and restructure department policy #ESD 93-02 Accountability System. This would require a modification to bring us into compliance with current standards. Work on this goal in currently in the research phase as far as product availability and standard requirements.

### 2010-11 Goals

1. Provide documentation supporting the possible need for the replacement of warning sirens and identify the need for any additional warning sirens in the Village and Fire Protection District. The current system needs to be evaluated for coverage and sirens that may be in need of replacement. Nine sirens have been in place for over twenty years with only a couple siren replacements taking place in that period of time.
2. Introduce the 16 Firefighter Life Safety Initiatives developed by the International Association of Fire Chiefs into the department. The National Fallen Firefighters Foundation has developed 16 Life Safety Initiatives in an effort to initiate organizational and personal change to improve safety in the fire service.
3. Provide an inventory supply list of equipment needed for Village employees to perform their jobs in the event of a pandemic emergency. Determine if a stock pile of the identified equipment is warranted.
4. The Fire Prevention Bureau/Public Education Division will create a schedule to coordinate annually all public education initiatives incorporating save a life month in September. This schedule will be posted on the Village website so the community is aware of special safety initiatives.
5. The Emergency Services and Support Division's will identify the remaining equipment needed to support Computer Aided Dispatch (CAD) in all front-line Fire Department Apparatus. Additionally, CAD training will be provided to all department members.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

FIRE DEPARTMENT

SUMMARY BUDGET

	2007-08	2008-09	2009-10	2009-10	2010-11
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
FIRE BUREAU-PERMITS/FEES	59,214	38,612	30,000	61,600	40,000
LIBERTYVILLE FIRE PROTECTION DISTRICT	2,178,824	2,234,803	2,326,600	2,326,600	2,373,000
AMBULANCE FEES	533,080	508,825	475,000	490,000	500,000
FIRE SERVICES	67,644	18,317	15,000	17,000	25,000
<b>TOTAL</b>	<b>2,838,762</b>	<b>2,800,557</b>	<b>2,846,600</b>	<b>2,895,200</b>	<b>2,938,000</b>
<b>EXPENDITURES</b>					
SALARIES & WAGES	3,001,494	3,091,923	3,152,830	3,182,055	3,308,745
EMPLOYEE BENEFITS	1,238,689	1,278,152	1,329,710	1,358,075	1,621,245
CONTRACTUAL	822,581	840,995	912,925	907,875	767,825
UTILITIES	53,313	55,352	47,500	47,500	44,000
COMMODITIES	359,160	354,621	345,220	280,820	375,005
CAPITAL	3,515	0	0	0	0
REPAIRS & MAINTENANCE	193,550	150,068	180,310	180,310	169,700
TRANSFERS	15,000	15,000	15,000	15,000	15,000
DEBT	0	0	0	0	0
<b>TOTAL FIRE DEPARTMENT EXPENDITURES</b>	<b>5,687,302</b>	<b>5,786,111</b>	<b>5,983,495</b>	<b>5,971,635</b>	<b>6,301,520</b>
<b>PERSONNEL</b>					
<u>ADMINISTRATION</u>					
FIRE CHIEF	1	1	1	1	1
ASSISTANT FIRE CHIEF	1	1	1	1	1
ADMINISTRATIVE SECRETARY	1	1	1	1	0
<u>PREVENTION</u>					
ASSISTANT FIRE CHIEF	1	1	1	1	1
FIRE LIEUTENANT	0	0	0	0	0
SECRETARY	1	1	1	1	0
<u>EMERGENCY SERVICES</u>					
ASSISTANT FIRE CHIEF	1	1	1	1	1
FIRE LIEUTENANT	7	7	7	7	6
FIREFIGHTER/PARAMEDIC	20	20	20	20	20
<u>SUPPORT SERVICES</u>					
PUBLIC SERVICE OFFICERS	1	1	1	1	1
<b>TOTAL</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>31</b>

\* The Administrative Secretary and the Secretary position are being reduced from a full-time to a part-time position (25 hours/week).

**Performance Data**

	<b><u>2004</u></b>	<b><u>2005</u></b>	<b><u>2006</u></b>	<b><u>2007</u></b>	<b><u>2008</u></b>	<b><u>2009</u></b>
Number of Calls	3,563	3,661	3,835	3,884	3,940	3,618
Fire Calls	1,157	1,146	1,180	1,171	1,234	1,174
Rescue Calls	1,918	2,039	2,036	2,243	2,294	2,157
Trouble & Other	488	476	619	470	412	287
Number of Emergency Calls Which Overlapped in 2008	-	-	-	-	1,305 (33%)	1,105 (33%)
Building Inspections	1,621	1,025	1,235	1,405	1,125	972
CPR Classes	0	0	0	0	0	0
Block Parties	48	45	41	49	47	50
Child Car Seat Installations	329	243	285	312	232	254
Plan Reviews: Village	-	340	258	280	229	234
Plan Review District	-	52	61	66	38	78

**Summary Statistics**

		<b><u>2004</u></b>	<b><u>2005</u></b>	<b><u>2006</u></b>	<b><u>2007</u></b>	<b><u>2008</u></b>	<b><u>2009</u></b>	<b><u>% Change</u></b> <b><u>2008-2009</u></b>	
Fire	Village	695	703	716	708	698	681	-	0.02%
	District	260	249	237	240	273	257	-	0.05%
Rescue	Village	1,291	1,415	1,414	1,532	1,597	1,512	-	5.3%
	District	513	492	481	552	495	468	-	5.4%
Trouble Alarms	Village	238	207	263	228	239	216	-	9.6%
	District	89	61	73	73	69	54	-	21.7%
Other	Village	128	161	237	122	75	11	-	85.3%
	District	31	37	37	33	26	6	-	17.9%
Tollroad		70	107	112	98	85	69	-	15.2%
Mutual Aid	(Given)	248	229	265	298	383	344	-	10.1%
	(Received)	288	136	70	273	260	213	-	18%
<b>Total</b>		<b>3,563</b>	<b>3,661</b>	<b>3,835</b>	<b>3,884</b>	<b>3,940</b>	<b>3,618</b>	<b>-</b>	<b>9.2%</b>

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>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
<u>Uniformed – Full-Time</u>			
Fire Chief	1 (70%)	1 (70%)	\$88,390
Assistant Fire Chief	1 (30%)	1 (30%)	31,190
			\$119,580
<u>Civilian</u>			
Administrative Secretary (Part-time)	1	0	\$36,855

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES-UNIFORMED FULL-TIME	102,711	115,102	119,580	117,800	119,580
1-	704 SALARIES-CIVILIAN	55,902	55,626	58,965	57,800	36,855
	TOTAL SALARIES & WAGES	158,613	170,728	178,545	175,600	156,435
2-	793 EMPLOYER CONTRIBUTION - IMRF	5,394	5,447	5,895	5,895	4,055
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	4,969	5,532	6,245	6,320	4,550
	TOTAL EMPLOYEE BENEFITS	10,363	10,979	12,140	12,215	8,605
3-	742 PHOTOCOPYING	11,379	4,014	4,450	4,450	4,450
	TOTAL CONTRACTUAL	11,379	4,014	4,450	4,450	4,450
4-	710 TELEPHONE	28,716	26,247	22,500	22,500	19,000
	TOTAL UTILITIES	28,716	26,247	22,500	22,500	19,000
5-	722 POSTAGE	2,186	1,843	2,200	2,200	2,200
5-	723 OFFICE SUPPLIES	2,666	2,343	2,200	2,000	2,200
5-	726 TRAVEL, TRAINING , SUBSCRIPTIONS & DUES	539	131	600	600	630
5-	799 MISCELLANEOUS	496	714	500	500	500
	TOTAL COMMODITIES	5,887	5,031	5,500	5,300	5,530
6-	790 CAPITAL OUTLAY	3,515	0	0	0	0
	TOTAL CAPITAL	3,515	0	0	0	0
	TOTAL FIRE ADMINISTRATION EXPENDITURES	218,473	216,999	223,135	220,065	194,020

FIRE – FIRE PREVENTION

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
Assistant Fire Chief	1	1	\$106,645
Secretary (Part-time)	1	0	\$34,780
Civilian Fire Inspector (Part-Time)			46,015
			\$80,795

**Account Detail**

**724 Public Education**

School Handouts	\$300
Camera Repair	500
Inspection Forms	500
Miscellaneous	700
	\$2,000

**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

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED FULL TIME	102,915	101,049	106,645	106,645	106,645
1-	704 SALARIES-CIVILIAN	90,222	92,965	101,655	97,400	80,795
	TOTAL SALARIES & WAGES	193,137	194,014	208,300	204,045	187,440
2-	740 SICK LEAVE BUYBACK	34,500	0	0	0	0
2-	793 EMPLOYER CONTRIBUTION - IMRF	8,706	8,803	10,165	9,700	8,885
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	8,056	8,390	9,320	8,900	7,725
	TOTAL EMPLOYEE BENEFITS	51,262	17,193	19,485	18,600	16,610
3-	742 PHOTOCOPYING	0	0	0	0	0
	TOTAL CONTRACTUAL	0	0	0	0	0
5-	723 OFFICE SUPPLIES	90	121	200	200	200
5-	724 PUBLIC EDUCATION	12,980	2,637	2,400	2,400	2,000
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	2,820	2,255	2,300	2,300	2,300
	TOTAL COMMODITIES	15,890	5,013	4,900	4,900	4,500
6-	790 CAPITAL OUTLAY	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	714 MAINTENANCE MOTOR EQUIPMENT FEES	6,660	7,000	12,600	12,600	7,700
7-	715 MAINTENANCE OTHER EQUIPMENT	0	62	150	150	150
	TOTAL REPAIRS & MAINTENANCE	6,660	7,062	12,750	12,750	7,850
	TOTAL FIRE PREVENTION EXPENDITURES	266,949	223,282	245,435	240,295	216,400



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

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED FULL TIME	2,410,983	2,480,419	2,545,420	2,566,000	2,759,380
1-	702 SALARIES - PAID ON CALL	11,052	9,358	0	0	0
1-	704 SALARIES - DISPATCHERS	214,659	206,571	191,290	207,135	176,215
	TOTAL SALARIES & WAGES	2,636,694	2,696,348	2,736,710	2,773,135	2,935,595
2-	720 INSURANCE	487,668	520,296	521,550	550,615	544,805
2-	740 SICK LEAVE BUYBACK	26,551	27,348	0	0	0
2-	787 EMPLOYER CONTRIBUTION-FIRE PENSION	595,320	623,360	706,950	706,950	981,060
2-	789 PAID ON CALL PENSIONS	2,450	2,625	3,500	3,500	3,500
2-	793 EMPLOYER CONTRIBUTION - IMRF	20,758	18,522	19,130	19,130	17,825
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	44,301	45,824	46,530	46,640	48,415
	TOTAL EMPLOYEE BENEFITS	1,177,048	1,237,975	1,297,660	1,326,835	1,595,605
3-	705 CONTRACTUAL SERVICES	662,012	679,560	712,430	707,000	548,870
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	139,294	145,875	179,800	179,805	197,780
3-	728 TECHNICAL SERVICES	4,726	2,851	7,200	7,200	7,200
3-	730 RENTAL AND USER FEES	5,170	8,695	9,045	9,420	9,525
	TOTAL CONTRACTUAL	811,202	836,981	908,475	903,425	763,375
5-	707 FIREFIGHTER/EMS SUPPLIES	11,515	17,431	17,200	17,200	17,000
5-	723 OFFICE SUPPLIES	179	345	250	250	200
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	19,037	22,290	12,500	11,000	15,500
5-	799 MISCELLANEOUS	1,086	960	1,200	1,000	1,000
	TOTAL COMMODITIES	31,817	41,026	31,150	29,450	33,700
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
	TOTAL FIRE EMERGENCY EXPENDITURES	4,656,761	4,812,330	4,973,995	5,032,845	5,328,275

FIRE – SUPPORT SERVICES

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</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	4,650
Overhead Door Repair	3,000
Miscellaneous	1,350
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	\$11,500
Officers	5,375
Secretaries	0
Badges/Class A Uniform	1,000
Turn Out Gear (Grant)	<u>26,000</u>
	\$43,875

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

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - UNIFORMED FULL TIME	13,050	30,833	29,275	29,275	29,275
	TOTAL SALARIES & WAGES	13,050	30,833	29,275	29,275	29,275
2-	740 SICK LEAVE BUYBACK	0	11,721	0	0	0
2-	794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	16	284	425	425	425
	TOTAL EMPLOYEE BENEFITS	16	12,005	425	425	425
4-	709 UTILITIES (Station 3)	24,597	29,105	25,000	25,000	25,000
	TOTAL UTILITIES	24,597	29,105	25,000	25,000	25,000
5-	706 MATERIALS AND SUPPLIES	14,099	13,424	14,000	14,000	14,000
5-	707 FIREFIGHTER SUPPLIES	24,431	22,881	23,400	23,400	23,400
5-	752 UNIFORMS	16,352	16,833	15,870	15,870	43,875
5-	791 VEHICLE REPLACEMENT FEES	250,000	250,000	250,000	187,500	250,000
5-	799 MISCELLANEOUS	684	413	400	400	0
	TOTAL COMMODITIES	305,566	303,551	303,670	241,170	331,275
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	712 MAINTENANCE BUILDINGS	20,762	19,426	18,000	18,000	18,000
7-	713 MAINTENANCE GROUNDS	6,871	3,977	7,550	7,550	7,550
7-	714 MAINTENANCE MOTOR VEHICLES	151,870	108,840	130,910	130,910	125,200
7-	715 MAINTENANCE OTHER EQUIPMENT	7,387	10,763	11,100	11,100	11,100
	TOTAL REPAIRS & MAINTENANCE	186,890	143,006	167,560	167,560	161,850
8-	789 TRANSFER PUBLIC BLDG IMPROVEMENT FUND	15,000	15,000	15,000	15,000	15,000
	TOTAL TRANSFERS	15,000	15,000	15,000	15,000	15,000
TOTAL FIRE SUPPORT EXPENDITURES		545,119	533,500	540,930	478,430	562,825



## 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.

DEPARTMENT SUMMARY

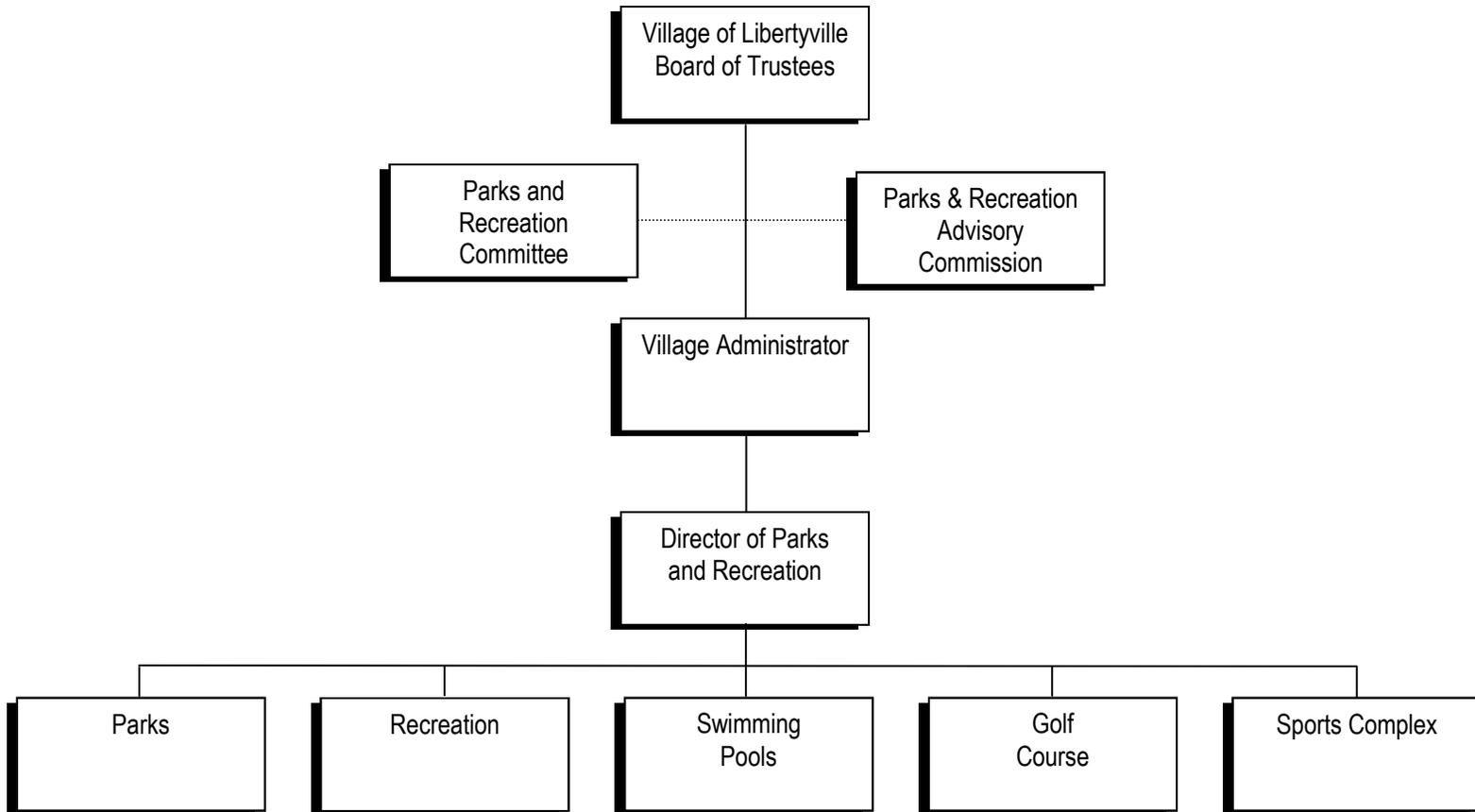
	2007-08	2008-09	2009-10	2009-10	2010-11
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	0	0	50	50	0
UTILITIES	1,696	1,703	1,800	1,730	1,800
COMMODITIES	17	7,007	1,300	900	1,100
CAPITAL	351	0	0	0	0
REPAIRS & MAINTENANCE	1,727	3,153	2,200	2,200	2,200
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	3,791	11,863	5,350	4,880	5,100

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 EMERGENCY MANAGEMENT AGENCY 01-10

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
3- 742 PHOTOCOPYING	0	0	50	50	0
TOTAL CONTRACTUAL	0	0	50	50	0
4- 708 ELECTRICITY	168	166	200	180	200
4- 710 TELEPHONE	1,528	1,537	1,600	1,550	1,600
TOTAL UTILITIES	1,696	1,703	1,800	1,730	1,800
5- 706 MATERIALS AND SUPPLIES	0	5,000	100	100	50
5- 717 COMPUTER EQUIPMENT AND SUPPLIES	0	0	400	300	300
5- 723 OFFICE SUPPLIES	0	0	100	100	100
5- 724 PUBLIC EDUCATION	17	141	0	0	0
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	0	1,866	700	400	650
TOTAL COMMODITIES	17	7,007	1,300	900	1,100
6- 790 CAPITAL OUTLAYS	351	0	0	0	0
TOTAL CAPITAL	351	0	0	0	0
7- 715 MAINTENANCE OTHER EQUIPMENT	1,727	3,153	2,200	2,200	2,200
TOTAL REPAIRS & MAINTENANCE	1,727	3,153	2,200	2,200	2,200
<b>TOTAL EMERGENCY MGMT AGENCY EXPENDITURES</b>	<b>3,791</b>	<b>11,863</b>	<b>5,350</b>	<b>4,880</b>	<b>5,100</b>

**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.

### 2009-10 Goals

1. Improve the profitability of the golf course, day camp programs and the swimming pool over the previous fiscal year. Revenues have been down in all of the core programs this year. Staff did adjust its expense accounts when revenue short falls were being incurred at the pool and day camp by reducing staffing hours this past summer.
2. Re-development of a Sunrise Rotary Park. Staff has been working with the Parks and Recreation Commission on this goal to potentially redevelop the front quarter of this park so that it will not affect Libertyville Days Festival. Staff and the Advisory Commission have reviewed various Gazebos styles for this park but due to the economic situation facing the Village and the new priority of replacing the band shell at Butler Lake Park, Sunrise Rotary Park has been tabled for future review.
3. To maintain the quality of our Parks and Facilities through weekly and daily maintenance with less man power this year. I do believe staff was able to accomplish this goal except for a two week period of time when the grass at Red Top Park was left long and the residents objected to this maintenance plan.
4. To implement a recycling program for events and daily usage in Cook Park with the addition of new recycling containers. With the help of Main Street and SWALCO this goal was accomplished on all Main Street special events that occurred in the park.
5. To train all full time recreation employees and five parks division employees on how to manage an emergency Red Cross community shelter. Staff will participate in this program in the winter/spring of this fiscal year.

## 2010-11 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, maintaining clean facilities, customer service, cooperative weather and marketing of these programs and facilities staff will attain this goal.
2. Re-development of a Sunrise Rotary Park. To work with the Parks and Recreation Advisory Commission, the Parks and Recreation Committee, and Village residents on the redevelopment of this downtown Village Park.
3. Re-development of the Butler Lake Band Shell. To work with the Parks and Recreation Advisory Commission, the Parks and Recreation Committee, and Village residents on the redevelopment of this facility at Butler Lake Park.
4. To maintain the quality of our Parks and Facilities. With the reduction in summer staffing to the budget, staff will need to be more efficient in their tasks to maintain the same level of service that has been provided in the past.
5. To implement a recycling program for daily usage in Cook Park with the addition of new recycling containers. Staff will develop a plan and a system to collect the recyclables from these containers and dispose of them properly.
6. To reduce all employee related accidents to equipment and staff. Staff will work on workplace safety on a monthly basis to continue a safety minded culture among employees to help reduce workmen's comp claims and potentially rising insurance costs due to these claims.

## Performance Data

	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Estimated</u> <u>2009-10</u>	<u>Projected</u> <u>2010-11</u>
Acres of parkland	572	572	575	575	575
Parkway trees maintained	9,100	9,100	9,100	9,100	9,100
Rounds of golf	8,200	4,768	9,000	4,000	6,000
Total Pool Usage	54,000	56,200	54,000	42,000	56,000
Swim lesson participants	2,800	2,223	2,800	1,871	2,600
Rec. program participants	23,500	23,500	23,500	18,100	22,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF PARKS AND RECREATION

SUMMARY BUDGET

	2007-08	2008-09	2009-10	2009-10	2010-11
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
PARKS PROPERTY TAX	326,212	360,891	370,000	376,390	324,000
PARKWAY TREE PROGRAM	8,612	5,703	-	-	-
ROTARY DONATION	-	-	-	7,500	7,500
<b>TOTAL PARKS</b>	<b>334,824</b>	<b>366,594</b>	<b>370,000</b>	<b>383,890</b>	<b>331,500</b>
RECREATION PROPERTY TAX	326,212	360,891	370,000	376,390	324,000
RECREATION FEES	743,768	718,380	770,000	686,000	710,000
RENTALS	8,615	12,048	13,000	9,500	10,000
PARKS/REC SCHOLARSHIPS & DONATIONS	4,700	13,933	12,500	9,685	6,000
<b>TOTAL RECREATION</b>	<b>1,083,295</b>	<b>1,105,252</b>	<b>1,165,500</b>	<b>1,081,575</b>	<b>1,050,000</b>
SWIMMING FEES (Passes, Daily, Lessons)	279,490	257,979	272,750	209,656	235,000
SWIMMING PROGRAMS	136,050	117,264	144,000	127,535	135,000
CONCESSIONS-POOLS	37,441	34,994	35,000	24,945	28,000
<b>TOTAL POOL</b>	<b>452,981</b>	<b>410,237</b>	<b>451,750</b>	<b>362,136</b>	<b>398,000</b>
GOLF RENTALS	5,041	2,126	3,000	1,380	1,500
GREENS FEES	64,390	57,856	58,000	41,635	59,000
PRO SHOP MERCHANDISE	912	1,246	800	515	500
<b>TOTAL GOLF</b>	<b>70,343</b>	<b>61,228</b>	<b>61,800</b>	<b>43,530</b>	<b>61,000</b>
SENIOR CENTER MEAL & TRIP FEES	23,578	23,280	24,000	21,000	24,000
SENIOR CENTER SPONSORSHIP	4,055	6,720	5,000	5,900	5,000
<b>TOTAL SENIOR</b>	<b>27,633</b>	<b>30,000</b>	<b>29,000</b>	<b>26,900</b>	<b>29,000</b>
<b>TOTAL PARK &amp; RECREATION</b>	<b>1,969,076</b>	<b>1,973,311</b>	<b>2,078,050</b>	<b>1,898,031</b>	<b>1,869,500</b>
<b>EXPENDITURES</b>					
<u>SALARIES &amp; WAGES</u>					
PARKS	755,054	700,067	662,655	644,850	632,950
RECREATION	412,923	423,662	430,510	409,410	402,160
SWIMMING POOLS	223,969	230,488	219,235	198,065	197,010
GOLF COURSE	95,237	89,864	84,795	79,795	73,300
SENIOR PROGRAMS	28,304	32,355	28,480	28,480	28,480
SALARIES & WAGES	1,515,487	1,476,436	1,425,675	1,360,600	1,333,900
<u>EMPLOYEE BENEFITS</u>					
PARKS	344,836	295,975	296,360	307,010	300,235
RECREATION	91,842	101,068	108,435	105,660	108,005
SWIMMING POOLS	19,694	20,498	19,990	18,175	18,405
GOLF COURSE	17,415	17,272	17,670	12,960	11,530
SENIOR PROGRAMS	4,814	5,397	5,030	5,030	5,310
EMPLOYEE BENEFITS	478,601	440,210	447,485	448,835	443,485
<u>CONTRACTUAL</u>					
PARKS	48,687	50,409	60,780	57,860	62,635
RECREATION	191,361	194,786	186,700	168,290	168,180
SWIMMING POOLS	17,041	19,850	20,935	20,435	22,320
GOLF COURSE	13,210	15,446	20,385	18,885	21,775
SENIOR PROGRAMS	21,066	19,592	17,000	16,235	16,670
CONTRACTUAL	291,365	300,083	305,800	281,705	291,580
<u>UTILITIES</u>					
PARKS	15,291	16,331	15,800	18,300	18,300
RECREATION	53,806	51,136	48,500	40,700	41,000
SWIMMING POOLS	59,255	59,259	55,520	56,400	56,900
GOLF COURSE	2,106	2,334	0	1,095	0
SENIOR PROGRAMS	299	216	240	240	240
UTILITIES	130,757	129,276	120,060	116,735	116,440

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF PARKS AND RECREATION

SUMMARY BUDGET (Cont.)

	2007-08	2008-09	2009-10	2009-10	2010-11
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<u>COMMODITIES</u>					
PARKS	159,881	150,402	135,665	108,065	137,590
RECREATION	134,821	119,528	135,635	119,155	114,410
SWIMMING POOLS	33,605	35,732	30,795	29,705	28,900
GOLF COURSE	7,468	6,816	6,690	5,230	6,450
SENIOR PROGRAMS	14,351	30,907	13,550	17,425	11,300
COMMODITIES	350,126	343,385	322,335	279,580	298,650
<u>CAPITAL</u>					
PARKS	0	0	0	0	0
RECREATION	0	0	0	0	0
SWIMMING POOLS	0	0	0	0	0
GOLF COURSE	0	0	0	0	0
SENIOR PROGRAMS	0	0	0	0	0
CAPITAL	0	0	0	0	0
<u>REPAIRS &amp; MAINTENANCE</u>					
PARKS	127,931	131,028	125,840	120,840	99,090
RECREATION	30,188	26,186	29,800	29,800	23,000
SWIMMING POOLS	28,289	25,094	23,575	23,575	23,575
GOLF COURSE	24,323	23,370	24,080	20,630	17,625
SENIOR PROGRAMS	0	0	0	0	0
REPAIRS & MAINTENANCE	210,731	205,678	203,295	194,845	163,290
<u>TRANSFERS</u>					
PARKS	0	0	0	0	0
RECREATION	5,507	5,000	5,000	8,415,020	355,000
SWIMMING POOLS	0	0	0	0	0
GOLF COURSE	0	0	0	0	0
SENIOR PROGRAMS	0	0	0	0	0
TRANSFERS	5,507	5,000	5,000	8,415,020	355,000
DEBT	0	0	0	0	0
TOTAL PARKS & RECREATION EXPENSES	<u>2,982,574</u>	<u>2,900,068</u>	<u>2,829,650</u>	<u>11,097,320</u>	<u>3,002,345</u>

PERSONNEL

<u>RECREATION</u>					
DIRECTOR OF PARKS & RECREATION	1	1	1	1	1
RECREATION MANAGER	1	1	1	1	1
PARKS & RECREATION BUSINESS MANAGER	1	1	1	1	1
SECRETARY	1	1	1	1	1
<u>PARKS</u>					
PARKS SUPERINTENDENT	1	1	1	1	1
ASSISTANT PARKS SUPERINTENDENT	1	0	0	0	0
PARKS EQUIPMENT SUPERVISOR	1	1	1	1	1
PARKS GROUNDS TECHNICIAN	4	3	3	3	3
ARBORIST	1	1	1	1	1
ASSISTANT ARBORIST	1	1	1	1	1
PARKS FACILITY TECHNICIAN	1	1	1	1	1
GOLF MAINTENANCE SPECIALIST	1	1	1	1	1
GOLF COURSE SUPERVISOR	1	1	1	1	1
<u>SPORTS COMPLEX</u>					
PARKS GROUNDS TECHNICIAN	1	2	2	2	2
PARKS FACILITY TECHNICIAN	2	2	2	2	2
PARKS GROUND ASSISTANT	1	1	1	1	1
RECREATION SUPERVISOR	4	5	5	5	4
TOTAL	<u>217</u> 24	<u>24</u>	<u>24</u>	<u>24</u>	<u>23</u>

PARKS AND RECREATION - PARKS

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</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	56,990
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
Furlough Pay Reduction			(29,700)
			<u>\$613,675</u>

**Account Detail**

<b>702 Salaries Part –Time</b>		<b>720 Insurance</b>	
5 Summer	\$19,275	Medical	\$170,540
1 Seasonal	0	Dental	13,085
Overtime	<u>0</u>	Life	<u>685</u>
	\$19,275		\$184,310
<b>705 Contractual Services</b>		<b>721 IRMA</b>	
Mowing Detention Areas	\$8,960	Annual Contribution	\$41,535
Interlaken Pond Maintenance	2,200	Deductible Expenses	<u>5,000</u>
Custodial Services	2,940		\$46,535
Butler Lake Washroom	0	<b>726 Travel/Training/Subscrip</b>	
Concord Pond Maintenance	<u>2,000</u>	Workshops/Seminars	\$190
	\$16,100	Dues	450
		CDL Renewal	<u>360</u>
<b>706 Materials &amp; Supplies</b>			\$1,000
Lumber, Hardware, etc.	\$2,600	<b>728 Tree Surgery/Spraying</b>	
Signs/Painting	1,000	Annual Pruning	\$0
Tools	4,600	Miscellaneous/Removal	14,500
Playground Equip. Repair/Maint.	1,300	Fertilizing /Spraying	500
Other	<u>1,300</u>	Grind Logs	<u>0</u>
	\$10,800		\$15,000
<b>713 Maintenance – Grounds</b>		<b>729 Nursery Stock and Trees</b>	
Soil, Seed, Fertilizer, Planting	\$7,000	50/50 Cost Sharing (15)	\$0
Ball Field Supplies	3,950	Park Trees	<u>0</u>
Mulch	3,700		\$0
Other	6,650		
Sunrise Rotary Park	<u>7,000</u>		
	\$28,300		
<b>716 Maintenance Roads &amp; Parking</b>			
Signage	\$250		
Miscellaneous (Patching and Painting)	<u>500</u>		
	\$750		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF PARKS AND RECREATION - PARKS 01-07-01

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - FULL TIME	705,807	649,999	643,380	626,865	613,675
1-	702 SALARIES - PART TIME	49,247	50,068	19,275	17,985	19,275
	TOTAL SALARIES & WAGES	755,054	700,067	662,655	644,850	632,950
2-	720 INSURANCE	179,417	175,988	182,800	191,185	184,310
2-	740 SICK LEAVE BUYBACK	33,413	0	0	0	0
2-	747 UNEMPLOYMENT	6,171	5,513	0	2,265	0
2-	793 EMPLOYER CONTRIBUTION - IMRF	69,557	62,612	64,340	64,340	67,505
2-	794 EMPLOYER CONTRIBUTION - FICA	56,278	51,862	49,220	49,220	48,420
	TOTAL EMPLOYEE BENEFITS	344,836	295,975	296,360	307,010	300,235
3-	705 CONTRACTUAL SERVICES	20,561	13,688	17,020	16,100	16,100
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	28,126	36,721	43,760	41,760	46,535
	TOTAL CONTRACTUAL	48,687	50,409	60,780	57,860	62,635
4-	708 ELECTRICITY	6,815	7,679	8,000	11,000	11,000
4-	709 NORTH SHORE GAS	1,852	2,165	2,000	1,500	1,500
4-	710 TELEPHONE	6,624	6,487	5,800	5,800	5,800
	TOTAL UTILITIES	15,291	16,331	15,800	18,300	18,300
5-	706 MATERIALS AND SUPPLIES	14,872	11,515	12,800	10,800	10,800
5-	711 OIL & GREASE	1,856	1,923	2,000	1,500	2,000
5-	723 OFFICE SUPPLIES	208	560	500	500	500
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	2,203	2,056	1,735	1,000	1,000
5-	728 TREE SURGERY AND SPRAYING	25,961	19,877	15,000	15,000	15,000
5-	729 NURSERY STOCK AND TREES	9,570	6,193	0	0	0
5-	730 EQUIPMENT RENTAL	185	502	600	600	600
5-	752 UNIFORM	5,820	6,562	6,330	6,000	6,330
5-	791 VEHICLE & EQUIP REPLACEMENT FEES	98,310	101,010	96,400	72,300	101,060
5-	799 MISCELLANEOUS	896	204	300	365	300
	TOTAL COMMODITIES	159,881	150,402	135,665	108,065	137,590
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	712 MAINTENANCE BUILDING	9,904	11,222	11,000	9,000	9,000
7-	713 MAINTENANCE GROUNDS	38,925	35,907	29,300	27,300	28,300
7-	714 MAINTENANCE MOTOR VEHICLES	68,240	70,080	69,950	69,950	47,200
7-	715 MAINTENANCE OTHER EQUIPMENT	10,862	12,812	14,840	13,840	13,840
7-	716 MAINTENANCE ROADS AND PARKING LOTS	0	1,007	750	750	750
7-	736 MAINTENANCE RADIOS	0	0	0	0	0
	TOTAL REPAIRS & MAINTENANCE	127,931	131,028	125,840	120,840	99,090
	TOTAL PARK EXPENDITURES	1,451,680	1,344,212	1,297,100	1,256,925	1,250,800



PARKS AND RECREATION – RECREATION

<b><u>Authorized Personnel</u></b>	<b><u>2009-10 Positions</u></b>	<b><u>2010-11 Positions</u></b>	<b><u>2010-11 Proposed</u></b>
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
Furlough Pay Reduction			(8,230)
			<hr/> \$173,670

**Salaries Tot Programs**

Kinder Korner		\$51,500
Sunshine Kids		5,750
Pre-School Director		28,840
Other		18,900
		<hr/> \$104,990

**Salaries – Youth/Teen Program**

Day Camps		\$75,000
Teen Programs		12,000
Other		3,000
		<hr/> \$90,000

**Salaries – Special/Cultural Events**

Dance Programs		\$33,500
Other		0
		<hr/> \$33,500

**Account Detail**

**706 Supplies – Tot Programs**

Kinder Korner	\$8,500
Pre-School Supplies/Equipment	750
Adventure Camp	400
Safety Town	650
Sunshine Kids	<u>500</u>
	\$10,800

**707 Supplies – Youth Program**

Day Camp	\$19,000
Teen Travelers	4,000
Ice Skating	1,000
Babysitting	2,000
Red Cross	<u>2,000</u>
	\$28,000

**712 Maintenance of Building**

Custodial Services	\$14,510
Fire Extinguisher	535
Paper Products	1,000
Miscellaneous	<u>5,955</u>
	\$22,000

**713 Independent Contractors**

Music in the Box	\$19,000
Drama	0
Horseback Riding	2,000
Tae Kwon Do	11,000
Karate	29,000
Tennis	42,000
Lacrosse	10,000
Ice Skating	5,000
Promising Picassos	5,000
Miscellaneous	<u>2,000</u>
	\$125,000

**716 Workshop Contractors/Cultural Arts**

Dance Recital/Costumes	\$7,000
Theater	<u>2,500</u>
	\$9,500

**720 Insurance**

Medical	\$50,660
Dental	3,890
Life	<u>290</u>
	\$54,840

**721 IRMA**

Annual Contribution	\$37,380
Deductible Expenses	<u>2,000</u>
	\$39,380

**722 Seasonal Brochures**

Brochure Printing	\$23,810
Postage	<u>6,600</u>
	\$30,410

**726 Travel/Training/Subscription/Dues**

Training	\$0
Dues	700
Conference	<u>0</u>
	\$ 700

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

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - ADMINISTRATIVE STAFF	165,700	174,704	181,900	175,510	173,670
1-	702 SALARIES - TOT PROGRAMS	98,830	115,531	107,490	107,380	104,990
1-	703 SALARIES - YOUTH/TEEN PROGRAMS	93,294	100,883	103,620	91,520	90,000
1-	705 SALARIES - SPECIAL/CULTURAL EVENTS	55,099	32,544	37,500	35,000	33,500
	TOTAL SALARIES & WAGES	412,923	423,662	430,510	409,410	402,160
2-	720 INSURANCE	38,900	48,193	54,400	53,660	54,840
2-	747 UNEMPLOYMENT	0	0	0	0	0
2-	793 EMPLOYER CONTRIBUTION - IMRF	21,596	20,824	21,090	21,500	22,400
2-	794 EMPLOYER CONTRIBUTION - FICA	31,346	32,051	32,945	30,500	30,765
	TOTAL EMPLOYEE BENEFITS	91,842	101,068	108,435	105,660	108,005
3-	713 INDEPENDENT CONTRACTOR	157,604	156,480	146,000	125,490	125,000
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	30,294	34,347	36,880	38,980	39,380
3-	742 PHOTOPROCESSING	3,463	3,959	3,820	3,820	3,800
	TOTAL CONTRACTUAL	191,361	194,786	186,700	168,290	168,180
4-	708 ELECTRICITY	40,016	38,879	35,000	33,000	33,000
4-	709 NORTH SHORE GAS	2,203	2,514	4,000	2,500	2,500
4-	710 TELEPHONE	11,587	9,743	9,500	5,200	5,500
	TOTAL UTILITIES	53,806	51,136	48,500	40,700	41,000
5-	706 SUPPLIES & EXPENSES - TOT PROGRAMS	10,856	12,278	11,000	10,715	10,800
5-	707 SUPPLIES & EXPENSES - YOUTH PROGRAMS	26,445	28,877	34,000	28,000	28,000
5-	716 CULTURAL ARTS EXPENSES	13,323	11,850	11,500	9,500	9,500
5-	722 SEASONAL BROCHURES	32,043	31,431	33,110	33,110	30,410
5-	723 OFFICE SUPPLIES	9,900	6,086	7,800	6,500	6,000
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,773	600	850	550	700
5-	732 SUPPLIES & EXP - SPECIAL EVENT FAMILY	4,847	4,755	7,500	4,500	4,500
5-	734 SUPPLIES & EXP - SPECIAL EVENT YOUTH	1,909	0	0	0	0
5-	736 CREDIT CARD BANK FEE	28,577	18,708	25,000	22,000	22,000
5-	743 SUPPLIES & EXP - TEEN PROGRAM	646	18	0	0	0
5-	750 REFUNDS	0	0	0	0	0
5-	752 PARTICIPANT & STAFF CLOTHING	0	0	0	0	0
5-	791 VEHICLE REPLACEMENT FEES	2,375	2,375	2,375	1,780	0
5-	799 MISCELLANEOUS	2,127	2,550	2,500	2,500	2,500
	TOTAL COMMODITIES	134,821	119,528	135,635	119,155	114,410
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	712 MAINTENANCE BUILDINGS	29,078	25,146	26,000	26,000	22,000
7-	714 MAINTENANCE MOTOR VEHICLES	1,110	1,040	3,800	3,800	1,000
	TOTAL REPAIRS & MAINTENANCE	30,188	26,186	29,800	29,800	23,000
8-	787 TRANSFER BUILDING IMPROVEMENT FUND	5,000	5,000	5,000	5,000	5,000
8-	788 SPORTS COMPLEX-DEBT				8,410,020	350,000
8-	789 TECHNOLOGY EQUIPMENT & REPLACEMENT	507	0	0	0	0
	TOTAL TRANSFERS	5,507	5,000	5,000	8,415,020	355,000
	TOTAL RECREATION EXPENDITURES	920,448	921,366	944,580	9,288,035	1,211,755

PARKS AND RECREATION – SWIMMING POOL OPERATIONS

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
<u>Administrative</u>			
Director of Parks and Recreation	1 (10%)	1 (10%)	\$10,505
Recreation Supervisor	1 (50%)	1 (50%)	21,690
Furlough Pay Reduction			(1,485)
			\$30,710
<u>Concessions</u>			
Concession Workers			\$6,300
<u>Pool Operations</u>			
Cashiers			\$9,630
Pool Managers			13,800
Lifeguards			65,115
Attendants			12,455
			\$101,000
<u>Lessons</u>			
Swim Coach			\$3,090
Assistant Supervisor			3,090
Instructor			51,070
Aqua Exercise Instructors			1,750
			\$59,000

**Account Detail**

<b>721 IRMA</b>	
Annual Contribution	\$20,770
Deductible Losses	<u>1,000</u>
	\$21,770

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

			2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES-ADMINISTRATIVE	26,692	31,312	32,195	31,450	30,710
1-	702	SALARIES-CONCESSIONS	10,072	10,223	8,880	6,140	6,300
1-	703	SALARIES-PUBLIC SWIM	117,905	118,651	105,340	103,910	101,000
1-	704	SALARIES-SWIM LESSONS	69,300	70,302	72,820	56,565	59,000
TOTAL SALARIES & WAGES			223,969	230,488	219,235	198,065	197,010
2-	793	EMPLOYER CONTRIBUTION - IMRF	2,568	2,965	3,220	3,100	3,380
2-	794	EMPLOYER CONTRIBUTION - FICA	17,126	17,533	16,770	15,075	15,025
TOTAL EMPLOYEE BENEFITS			19,694	20,498	19,990	18,175	18,405
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	16,360	19,237	20,385	19,885	21,770
3-	742	PRINTING AND PHOTOCOPYING	681	613	550	550	550
TOTAL CONTRACTUAL			17,041	19,850	20,935	20,435	22,320
4-	708	ELECTRICITY	22,391	30,728	25,000	26,500	27,000
4-	709	NORTH SHORE GAS	36,864	28,531	28,000	28,000	28,000
4-	710	PHONE	0	0	2,520	1,900	1,900
TOTAL UTILITIES			59,255	59,259	55,520	56,400	56,900
5-	705	SUPPLIES-SWIM LESSONS	1,466	1,174	2,000	1,800	1,800
5-	706	MATERIALS AND SUPPLIES	3,127	3,486	3,500	3,665	3,500
5-	707	SUPPLIES-MAINTENANCE	40	513	550	550	550
5-	723	OFFICE SUPPLIES	311	132	200	150	150
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	488	720	1,345	1,000	1,000
5-	730	EQUIPMENT RENTAL	490	302	400	405	400
5-	732	CONCESSION EXPENSE	17,823	17,737	12,500	11,900	11,800
5-	734	SPECIAL EVENTS	1,799	1,365	1,000	780	400
5-	752	UNIFORMS	5,716	7,997	7,000	7,155	7,000
5-	799	MISCELLANEOUS	2,345	2,306	2,300	2,300	2,300
TOTAL COMMODITIES			33,605	35,732	30,795	29,705	28,900
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL			0	0	0	0	0
7-	712	MAINTENANCE BUILDING	10,718	7,861	5,575	5,575	5,575
7-	716	MAINTENANCE POOLS	17,571	17,233	18,000	18,000	18,000
TOTAL REPAIRS & MAINTENANCE			28,289	25,094	23,575	23,575	23,575
TOTAL SWIMMING POOL EXPENDITURES			381,853	390,921	370,050	346,355	347,110

PARKS AND RECREATION – LIBERTYVILLE GOLF COURSE

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
<u>Administrative</u>			
Part-Time Supervisor			\$0
 <u>Pro Shop</u>			
Pro Shop Workers			\$17,000
 <u>Maintenance</u>			
Golf Maintenance Specialist	1 (75%)	1 (75%)	\$45,990
Ground Maintenance Supervisor	1 (11%)	1 (11%)	7,805
Seasonal			5,000
Overtime			0
Furlough Pay Reduction			<u>(2,495)</u>
			\$56,300

**Account Detail**

**713 Maintenance Grounds**

Turf Chemicals	\$3,500
Fertilizer	3,500
Flowers and Bulbs	0
Sand, Seed, and Soil	2,000
Other	<u>1,000</u>
	\$10,000

**721 IRMA**

Annual Contribution	\$20,775
Deductible Losses	<u>1,000</u>
	\$21,775

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - ADMINISTRATION	9,550	3,069	0	0	0
1-	702 SALARIES - PRO SHOP	14,113	15,975	21,000	16,000	17,000
1-	703 SALARIES - MAINTENANCE	71,574	70,820	63,795	63,795	56,300
	TOTAL SALARIES & WAGES	95,237	89,864	84,795	79,795	73,300
2-	747 UNEMPLOYMENT	5,279	4,841	5,800	1,090	0
2-	793 EMPLOYER CONTRIBUTION - IMRF	5,441	5,680	5,380	5,380	5,920
2-	794 EMPLOYER CONTRIBUTION - FICA	6,695	6,751	6,490	6,490	5,610
	TOTAL EMPLOYEE BENEFITS	17,415	17,272	17,670	12,960	11,530
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	13,210	15,446	20,385	18,885	21,775
	TOTAL CONTRACTUAL	13,210	15,446	20,385	18,885	21,775
4-	708 ELECTRICITY	0	0	0	0	0
4-	710 TELEPHONE	2,106	2,334	0	1,095	0
	TOTAL UTILITIES	2,106	2,334	0	1,095	0
5-	706 MATERIALS AND SUPPLIES	1,105	33	450	230	250
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	430	320	0	0	0
5-	733 GOLF COURSE SUPPLIES	450	1,200	1,200	1,200	1,200
5-	734 SPECIAL EVENTS	317	219	0	50	0
5-	752 UNIFORM	110	0	0	0	0
5-	791 VEHICLE REPLACEMENT FEES	5,000	5,000	5,000	3,750	5,000
5-	799 MISCELLANEOUS	56	44	40	0	0
	TOTAL COMMODITIES	7,468	6,816	6,690	5,230	6,450
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
7-	712 MAINTENANCE BUILDING	888	3,200	805	805	175
7-	713 MAINTENANCE GROUNDS	12,245	12,509	12,450	10,000	10,000
7-	714 MAINTENANCE-VEHICLE	2,600	2,600	3,825	3,825	1,450
7-	715 MAINTENANCE EQUIPMENT	8,590	5,061	7,000	6,000	6,000
	TOTAL REPAIRS & MAINTENANCE	24,323	23,370	24,080	20,630	17,625
	TOTAL RIVERSIDE PARK GOLF EXPENDITURES	159,759	155,102	153,620	138,595	130,680

PARKS AND RECREATION – SENIOR PROGRAMS

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
Part-Time Senior Coordinator			\$28,480
<b>Account Detail</b>			
<b>713 Contractual Services</b>			
Catered Lunches	\$16,670		
<b>714 Senior Trips</b>			
Theater	\$4,000		
Trips	<u>2,300</u>		
	\$6,300		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - ADMINISTRATION	28,304	32,355	28,480	28,480	28,480
	TOTAL SALARIES & WAGES	28,304	32,355	28,480	28,480	28,480
2-	793 EMPLOYER CONTRIBUTION - IMRF	2,649	2,922	2,850	2,850	3,130
2-	794 EMPLOYER CONTRIBUTION - FICA	2,165	2,475	2,180	2,180	2,180
	TOTAL EMPLOYEE BENEFITS	4,814	5,397	5,030	5,030	5,310
3-	713 CONTRACTUAL SERVICES	21,066	19,592	17,000	16,235	16,670
	TOTAL CONTRACTUAL	21,066	19,592	17,000	16,235	16,670
4-	709 UTILITIES	299	216	240	240	240
	TOTAL UTILITIES	299	216	240	240	240
5-	706 MATERIALS AND SUPPLIES	4,760	5,454	4,000	5,125	4,000
5-	707 MEAL SUPPLIES	1,227	1,299	1,000	1,000	1,000
5-	714 SENIOR TRIPS	8,314	9,113	8,550	6,300	6,300
5-	732 SPECIAL EVENTS	0	0	0	0	0
5-	799 MISCELLANEOUS	50	15,041	0	5,000	0
	TOTAL COMMODITIES	14,351	30,907	13,550	17,425	11,300
TOTAL SENIOR PROGRAMS EXPENDITURES		68,834	88,467	64,300	67,410	62,000



VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

GENERAL FUND SUMMARY

	2007-08	2008-09	2009-10	2009-10	2010-11
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<b>REVENUES</b>					
PROPERTY TAXES	4,902,462	5,172,061	5,437,000	5,493,270	5,589,700
OTHER TAXES	191,105	191,230	162,000	521,100	2,057,000
LICENSES & PERMITS	1,221,835	1,609,198	1,288,000	1,278,200	854,000
INTERGOVERNMENTAL	8,486,656	7,549,232	8,298,300	7,321,850	7,325,000
CHARGES FOR SERVICES	5,280,186	5,383,493	5,435,150	5,319,266	6,109,000
FINES & FORFEITURES	232,859	330,028	1,177,000	287,000	1,137,500
INTEREST	537,094	276,182	150,000	150,000	20,000
MISCELLANEOUS	207,515	71,639	42,500	57,515	153,500
TRANSFERS	0	0	0	550,000	0
<b>TOTAL REVENUES</b>	<b>21,059,712</b>	<b>20,583,063</b>	<b>21,989,950</b>	<b>20,978,201</b>	<b>23,245,700</b>
<b>EXPENDITURES</b>					
LEGISLATIVE BOARDS	141,354	103,669	104,105	91,020	91,820
ADMINISTRATION	1,120,721	1,201,305	1,257,090	1,227,520	1,145,680
LEGAL	414,928	461,238	289,500	421,000	332,500
PUBLIC BUILDINGS	224,735	211,347	206,000	188,240	123,060
COMMUNITY ORGANIZATIONS	180,435	188,651	196,200	189,935	196,200
COMMUNITY DEVELOPMENT	1,286,825	1,315,488	1,401,415	1,353,150	1,281,055
CENTRAL BUSINESS DIST PARKING	22,945	12,395	18,000	11,700	16,625
PUBLIC WORKS	2,319,311	2,167,764	2,238,040	2,111,410	2,011,470
POLICE	6,748,121	6,979,753	7,461,070	6,941,940	7,470,590
FIRE	5,687,302	5,786,111	5,983,495	5,971,635	6,301,520
EMERGENCY MANAGEMENT AGENCY	3,791	11,863	5,350	4,880	5,100
PARKS AND RECREATION <sup>(1)</sup>	2,982,574	2,900,068	2,829,650	11,097,320	3,002,345
CONTINGENCY	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>21,133,042</b>	<b>21,339,652</b>	<b>21,989,915</b>	<b>29,609,750</b>	<b>21,977,965</b>
<b>NET INCOME / (LOSS) <sup>(1)</sup></b>	<b>(73,330)</b>	<b>(756,589)</b>	<b>35</b>	<b>(8,631,549)</b>	<b>1,267,735</b>
<b>BEGINNING BALANCE MAY 1</b>	<b>10,775,433</b>	<b>10,702,103</b>	<b>9,945,514</b>	<b>9,945,514</b>	<b>1,313,965</b>
<b>ENDING BALANCE APRIL 30</b>	<b>10,702,103</b>	<b>9,945,514</b>	<b>9,945,549</b>	<b>1,313,965</b>	<b>2,581,700</b>

<sup>(1)</sup> Includes \$8,410,020 transfer to the Sports Complex fund in 09-10 and \$350,000 in 2010-11



## **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)	\$2,200
Plant and Chemical Removal	600
Electric	1,400
Aerator Maintenance	<u>800</u>
	\$5,000

**781 Landscape Maintenance**

Mowing	\$10,840
Plant Replacement	1,000
Miscellaneous	<u>60</u>
	\$11,900

**799 Miscellaneous**

Retention Wall Repair	9000
Fence Repairs	1,000
Miscellaneous	<u>2,000</u>
	\$12,000

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

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 PROPERTY TAX	24,030	21,700	21,410	21,410	22,230
690 INTEREST REVENUE	208	73	50	0	0
699 MISCELLANEOUS		0	0	0	0
	<u>24,238</u>	<u>21,773</u>	<u>21,460</u>	<u>21,410</u>	<u>22,230</u>

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
7- 780 RETENTION POND MAINTENANCE	3,288	2,880	5,000	9,000	5,000
7- 781 LANDSCAPING	11,112	10,568	12,750	13,400	11,900
5- 799 MISCELLANEOUS		985	4,500	3,500	12,000
	<u>14,400</u>	<u>14,433</u>	<u>22,250</u>	<u>25,900</u>	<u>28,900</u>

CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	24,238	21,773	21,460	21,410	22,230
TOTAL EXPENDITURES	14,400	14,433	22,250	25,900	28,900
NET INCOME / (LOSS)	9,838	7,340	(790)	(4,490)	(6,670)
BEGINNING BALANCE MAY 1	18,737	28,575	35,915	35,915	31,425
ENDING BALANCE APRIL 30	<u>28,575</u>	<u>35,915</u>	<u>35,125</u>	<u>31,425</u>	<u>24,755</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.

### **2009-10 Goals**

1. ETSB began replacement of mobile data computers in Police vehicles.
2. ETSB has continued the scheduled replacement of Police portable radios and Fire pagers.

### **2010-11 Goals**

1. ETSB will continue 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 continue 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**

	<b><u>2006</u></b>	<b><u>2007</u></b>	<b><u>2008</u></b>	<b><u>2009</u></b>
Communications Center Telephone Calls (all)	91,866	84,926	96,973	98,045
911 Emergency Telephone Incidents	8,728	8,268	9,422	9,272
911 Landline calls	5,950	5,296	5,363	4,364
911 Wireless calls	2,778	2,972	4,059	4,908
Fire Calls Dispatched	3,826	3,885	3,926	3,691
Police Calls Dispatched	20,491	21,710	24,305	24,989
Alarm signals processed	*51,446	244,504	237,882	304,114

\*Partial year.

EMERGENCY TELEPHONE SYSTEM BOARD – 9-1-1

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
Telecommunicator/Records Supervisor	1 (85%)	1 (85%)	\$76,250
Overtime			3,000
Furlough Pay Reduction			(3,520)
			<hr/> \$75,730

**Account Detail**

<b>710 Telephone</b>		<b>720 Insurance</b>	
911 Trunks	\$40,000	Medical	\$6,080
MDC Wireless	<u>9,500</u>	Dental	390
	\$49,500	Life	<u>60</u>
			\$6,530
<b>715 Maintenance Other Equipment</b>		<b>726 Travel, Training and Dues</b>	
MDC Maintenance	500	Dues	250
Other Maintenance	2,050	Training	2,500
UPS Maintenance	750	911 Training/Symposiums	<u>2,750</u>
Police Radio Network	<u>9,000</u>		\$5,500
	\$12,300		
<b>716 Maintenance 911 Equipment</b>		<b>790 Capital Outlay</b>	
Radio Maintenance (Police & Fire)	\$3,000	Police/Fire Mobile Radios	\$2,000
Code Red	5,000	Pager/Radio Replacement	10,000
Motorola Maintenance	29,000	Mobile Data computer	
Router Maintenance	6,000	Replacements (4)	<u>20,000</u>
Voice Logger Maintenance	6,400		\$32,000
Leads Maintenance	<u>11,000</u>		
	\$60,400	<b>792 Computer Aided Dispatch</b>	
		County CAD	\$26,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

EMERGENCY TELEPHONE SYSTEM 03-00

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
623	TELEPHONE SURCHARGE	169,010	163,590	160,000	162,500	160,000
624	WIRELESS SURCHARGE	165,901	183,869	155,000	155,200	155,000
690	INTEREST	1,328	374	600	0	0
699	MISCELLANEOUS		314	0	0	0
TOTAL EMERGENCY TELEPHONE SYSTEM REVENUES		336,239	348,147	315,600	317,700	315,000
BUDGETED EXPENDITURES		2007-08	2008-09	2009-10	2009-10	2010-11
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES	94,386	86,984	79,250	86,000	75,730
TOTAL SALARIES & WAGES		94,386	86,984	79,250	86,000	75,730
2-	720 INSURANCE	6,198	6,836	6,750	6,750	6,530
2-	793 EMPLOYER CONTRIBUTION - IMRF	9,088	8,233	7,925	7,925	8,330
2-	794 EMPLOYER CONTRIBUTION - FICA	7,086	6,081	6,065	6,065	5,795
TOTAL EMPLOYEE BENEFITS		22,372	21,150	20,740	20,740	20,655
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	9,905	11,580	14,535	14,535	15,575
3-	728 TECHNICAL SERVICES	1,350	2,719	3,000	2,550	3,000
TOTAL CONTRACTUAL		11,255	14,299	17,535	17,085	18,575
4-	710 TELEPHONE	60,672	63,876	53,000	52,930	49,500
TOTAL UTILITIES		60,672	63,876	53,000	52,930	49,500
5-	706 MATERIALS AND SUPPLIES	55	297	500	415	500
5-	717 COMPUTER EQUIPMENT AND SUPPLIES	2,942	911	4,000	3,730	4,000
5-	723 OFFICE SUPPLIES	1,348	413	300	300	300
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	4,647	2,419	3,750	1,710	5,500
5-	752 UNIFORMS	755	338	1,000	1,000	1,000
5-	799 MISCELLANEOUS	0	0	0	0	0
TOTAL COMMODITIES		9,747	4,378	9,550	7,155	11,300
6-	790 CAPITAL OUTLAY	9,229	3,301	33,000	32,690	32,000
6-	792 COMPUTER AIDED DISPATCH EQUIPMENT	0	51,082	25,000	25,000	26,500
TOTAL CAPITAL		9,229	54,383	58,000	57,690	58,500
7-	715 MAINTENANCE OF OTHER EQUIPMENT	18,326	9,009	13,300	12,870	12,300
7-	716 MAINTENANCE OF 911 EQUIPMENT	69,086	50,202	62,000	58,985	60,400
TOTAL REPAIRS & MAINTENANCE		87,412	59,211	75,300	71,855	72,700
8-	789 TRANSFER DEBT SERVICE(911 Cntr @ Schertz)	25,000	25,000	0	0	0
TOTAL TRANSFERS		25,000	25,000	0	0	0
TOTAL EMERGENCY TELEPHONE SYSTEM EXP		320,073	329,281	313,375	313,455	306,960



VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 EMERGENCY TELEPHONE SYSTEM 03-00

	2007-08	2008-09	2009-10	2009-10	2010-11
EMERGENCY TELEPHONE SYSTEM SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	336,239	348,147	315,600	317,700	315,000
TOTAL EXPENDITURES	320,073	329,281	313,375	313,455	306,960
NET INCOME / (LOSS)	16,166	18,866	2,225	4,245	8,040
BEGINNING BALANCE MAY 1	194,467	210,633	229,499	229,499	233,744
ENDING BALANCE APRIL 30	210,633	229,499	231,724	233,744	241,784

## **FIRE FUND**

This fund was established in 2009 to account for the assets and expenses of the Former Volunteer Firemens Association. This fund operates the soda machines at the fire station's and the revenue is used to maintain an antique fire truck used for parades and other activities.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

FIRE FUND 04-00

	2007-08	2008-09	2009-10	2009-10	2010-11
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
5- 632 DONATIONS	0	21,333	0	4,000	2,000
5- 642 SODA MACHINE REVENUE	0	6,834	0	1,500	2,500
	0	28,167	0	5,500	4,500

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
5- 725 SODA PURCHASE	0	568	0	1,000	2,500
5- 726 ANTIQUE FIRE TRUCK REPAIRS	0	0	0	1,000	4,500
5- 799 MISCELLANEOUS	0	1,266	0	3,000	0
	0	1,834	0	5,000	7,000

FIRE FUND SUMMARY	2007-08	2008-09	2009-10	2009-10	2010-11
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	0	28,167	0	5,500	4,500
TOTAL EXPENDITURES	0	1,834	0	5,000	7,000
NET INCOME / (LOSS)	0	26,333	0	500	(2,500)
BEGINNING BALANCE MAY 1	0	(1)	26,332	26,332	26,832
ENDING BALANCE APRIL 30	(1)	26,332	26,332	26,832	24,332

## **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	55,000
Training	5,000
Station Equipment	<u>5,000</u>
	\$75,000

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

	2007-08	2008-09	2009-10	2009-10	2010-11
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
617 FOREIGN FIRE INSURANCE TAX	29,453	32,558	30,000	38,400	38,000
690 INTEREST REVENUE	265	60	50	0	0
699 MISCELLANEOUS	0	0	0	0	0
	<u>29,718</u>	<u>32,618</u>	<u>30,050</u>	<u>38,400</u>	<u>38,000</u>

BUDGETED EXPENDITURES	2007-08	2008-09	2009-10	2009-10	2010-11
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
790 FIREFIGHTING/EMERGENCY MEDICAL EQUIP	23,158	30,818	30,000	30,000	75,000
799 MISCELLANEOUS	0	0	0	0	0
	<u>23,158</u>	<u>30,818</u>	<u>30,000</u>	<u>30,000</u>	<u>75,000</u>

FOREIGN FIRE INSURANCE TAX FUND SUMMARY	2007-08	2008-09	2009-10	2009-10	2010-11
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	29,718	32,618	30,050	38,400	38,000
TOTAL EXPENDITURES	23,158	30,818	30,000	30,000	75,000
NET INCOME / (LOSS)	6,560	1,800	50	8,400	(37,000)
BEGINNING BALANCE MAY 1	33,969	40,529	42,329	42,329	50,729
ENDING BALANCE APRIL 30	<u>40,529</u>	<u>42,329</u>	<u>42,379</u>	<u>50,729</u>	<u>13,729</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	\$4,000
Treatment Chemicals	600
Miscellaneous	<u>400</u>
	\$5,000

#### **799 Miscellaneous**

Miscellaneous Repairs and Reserve	\$5,000
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#### **781 Landscape Maintenance**

Maintenance 1,248 x 8	\$8,910
Plant Material Replacement	650
Watering	1,200
Sign Plantings	<u>340</u>
	\$11,100

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

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 PROPERTY TAX	23,306	24,303	23,810	23,885	21,810
690 INTEREST REVENUE	138	61	40	0	0
699 MISCELLANEOUS	0	0	0	0	0
	<u>23,444</u>	<u>24,364</u>	<u>23,850</u>	<u>23,885</u>	<u>21,810</u>

	2008-09	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
780 RETENTION POND MAINTENANCE	5,652	3,602	5,000	5,600	5,000
781 LANDSCAPING	10,606	8,599	11,810	11,000	11,100
799 MISCELLANEOUS	0	1,000	5,000	2,000	5,000
	<u>16,258</u>	<u>13,201</u>	<u>21,810</u>	<u>18,600</u>	<u>21,100</u>

	2007-08	2008-09	2009-10	2009-10	2010-11
TIMBER CREEK SPECIAL SERVICE AREA	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	23,444	24,364	23,850	23,885	21,810
TOTAL EXPENDITURES	16,258	13,201	21,810	18,600	21,100
NET INCOME / (LOSS)	7,186	11,163	2,040	5,285	710
BEGINNING BALANCE MAY 1	10,135	17,321	28,484	28,484	33,769
ENDING BALANCE APRIL 30	<u>17,321</u>	<u>28,484</u>	<u>30,524</u>	<u>33,769</u>	<u>34,479</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
Opticom Maintenance	<u>5,100</u>
	\$35,100

#### **738 Asphalt Resurfacing**

Valley Park Drive (IL – 21 to Kenwood)	\$211,200
Park Place (Hurlburt Court to Broadway)	34,440
Sunnyside Avenue (4 <sup>th</sup> Ave. to 7 <sup>th</sup> Avenue)	30,000
Fourth Street	30,000
Bituminous and PCC Patching – Various Locations	200,000
Miscellaneous/Other	<u>          </u>
	\$505,640

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

MOTOR FUEL TAX 07-00

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
624 MOTOR FUEL TAX ALLOTMENTS	589,699	551,786	555,000	540,000	541,000
625 STATE REIMBURSEMENT	0	0	0	0	0
690 INTEREST	33,554	7,161	3,000	200	0
699 MISCELLANEOUS	0	0	0	0	0
<b>TOTAL MOTOR FUEL TAX REVENUES</b>	<b>623,253</b>	<b>558,947</b>	<b>558,000</b>	<b>540,200</b>	<b>541,000</b>

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
706 MATERIALS & SUPPLIES	-	220,745	-		
707 STREETLIGHT ENERGY	-	65,813			
716 MAINT STREETS & ALLEYS	29,951	36,566	45,100	81,401	35,100
738 ASPHALT RESURFACING	576,767	857,941	480,000	466,930	505,640
799 MISCELLANEOUS	0	0	0		
<b>TOTAL MOTOR FUEL TAX EXPENDITURES</b>	<b>606,718</b>	<b>1,181,065</b>	<b>525,100</b>	<b>548,331</b>	<b>540,740</b>

MOTOR FUEL TAX SUMMARY	2007-08	2008-09	2009-10	2009-10	2010-11
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	623,253	558,947	558,000	540,200	541,000
TOTAL EXPENDITURES	606,718	1,181,065	525,100	548,331	540,740
NET INCOME / (LOSS)	16,535	(622,118)	32,900	(8,131)	260
BEGINNING BALANCE MAY 1	748,510	765,045	142,927	142,927	134,796
ENDING BALANCE APRIL 30	765,045	142,927	175,827	134,796	135,056

## **HOTEL/MOTEL TAX FUND**

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

### **Account Detail**

<b>701 Libertyville Days</b>		<b>770 Sports Complex Marketing</b>	
Police Salaries	\$24,000	Website Maintenance	\$6,500
		Marketing and Advertising	<u>53,500</u>
			\$60,000
<b>713 Downtown Beautification</b>		<b>781 Adler Cultural Center</b>	
Landscape-Streetscape Maintenance	\$7,000	HVAC Maintenance	\$2,500
Miscellaneous Landscape	2,000	Painting, Powerwashing	2,500
Downtown Planting	<u>9,000</u>	Fire Extinguisher	500
	\$18,000	Replace Heaters	2,000
		Door Replacement	<u>2,500</u>
			\$10,000
<b>720 Cook House</b>			
Gas	3,000		
Alarm and Phone	2,100		
HVAC Maintenance	1,500		
Pest Control	800		
Fire Extinguisher	400		
Janitorial	1,000		
Replace Rotted Wood	2,200		
Window Cleaning	1,000		
Miscellaneous	<u>3,000</u>		
	\$15,000		
<b>761 Special Events</b>			
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

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 HOTEL/MOTEL TAX	226,591	180,875	200,000	150,000	165,000
611 BANNER SALES	700	700	500	0	0
625 LCCF CONTRIBUTION-LIBERTYVILLE DAYS	0	15,397	15,000	12,760	13,000
645 GOOSEDROP FESTIVAL	2,482	2,594	3,000	2,095	2,100
690 INTEREST REVENUE	340	68	75	0	0
699 MISCELLANEOUS	0	0	0	0	0
	<u>230,113</u>	<u>199,634</u>	<u>218,575</u>	<u>164,855</u>	<u>180,100</u>

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
701 LIBERTYVILLE DAYS	30,000	28,311	30,000	23,275	24,000
713 DOWNTOWN BEAUTIFICATION	0	0	15,000	18,500	18,000
720 COOK HOUSE	11,371	11,156	22,800	14,230	15,000
745 GOOSEDROP FESTIVAL	822	2,424	3,000	1,235	2,100
750 MAINSTREET LIBERTYVILLE	10,000	5,000	5,000	5,000	5,000
755 BANNER PROGRAM	7,668	1,647	1,000	0	0
757 VILLAGE BAND	3,597	3,055	3,250	3,360	3,000
759 TOURISM PROMOTIONS	0	17,251	20,000	15,000	15,000
760 LAKE CO CONVENTION & VISITOR'S BUREAU	10,000	10,000	10,000	10,000	10,000
761 SPECIAL EVENTS	22,561	15,736	14,500	14,650	14,500
770 SPORTS COMPLEX MARKETING	95,222	93,513	70,000	60,000	60,000
781 ADLER CULTURAL CENTER	67,016	35,393	20,300	2,300	10,000
795 LEASE PAYMENTS	1,060	345	0	0	0
799 MISCELLANEOUS	0	0	0	0	0
	<u>259,317</u>	<u>223,831</u>	<u>214,850</u>	<u>167,550</u>	<u>176,600</u>

	2007-08	2008-09	2009-10	2009-10	2010-11
HOTEL/MOTEL TAX FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	230,113	199,634	218,575	164,855	180,100
TOTAL EXPENDITURES	259,317	223,831	214,850	167,550	176,600
NET INCOME / (LOSS)	(29,204)	(24,197)	3,725	(2,695)	3,500
BEGINNING BALANCE MAY 1	73,411	44,207	20,010	20,010	17,315
ENDING BALANCE APRIL 30	<u>44,207</u>	<u>20,010</u>	<u>23,735</u>	<u>17,315</u>	<u>20,815</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>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
Public Service Officer	1	1	\$45,765
Public Service Officer	1 (50%)	1 (50%)	26,500
Administrative Secretary	1 (25%)	1 (25%)	14,740
Accounting Assistant	0	1 (15%)	8,630
Overtime			500
Furlough Pay Reduction			(4,415)
			<hr/> \$91,720

### **Account Detail**

#### **710 Phone**

Pay Phones (2 @ 77/month)	\$1,835
Alarm Line	615
Emergency Phone	<u>5,835</u>
	\$8,285

#### **730 Rental of Land**

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

#### **713 Maintenance Grounds**

Landscaping – Downtown Train	\$7,000
Landscaping Prairie Crossing and Harris Road	7,000
Snow Plowing	50,000
Janitorial Services	3,400
Other	10,000
Downtown Station	<u>10,000</u>
	\$87,400

#### **790 Capital Outlay**

Software License for Ticketing System	\$17,000
Automated Parking Fee Collection System	<u>\$50,000</u>
	\$67,000

#### **720 Insurance**

Medical	\$17,575
Dental	1,343
Life	<u>57</u>
	\$18,975

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 COMMUTER PARKING 14-00

		2007-08	2008-09	2009-10	2010-11	2010-11
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
665	PERMIT FEES	154,655	138,849	168,000	160,000	160,000
666	DAILY FEES	44,823	30,161	10,000	10,000	15,000
667	NORTH CENTRAL COMMUTER	16,178	22,598	23,000	23,000	23,000
668	MILWAUKEE DISTRICT NORTH STATION	61,370	70,185	100,000	78,000	78,000
669	AMERICAN LEGION LOT	11,390	7,673	0	0	0
670	DAILY ENVELOPE FEE	19,112	17,547	21,000	24,000	24,000
671	CONVENIENCE PASS-PRAIRIE XING	28,562	39,153	40,000	46,500	46,500
690	INTEREST	27,093	19,692	10,000	10,000	1,000
699	MISCELLANEOUS	8	-	-	-	-
TOTAL COMMUTER PARKING REVENUES		363,191	345,858	372,000	351,500	347,500

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES	57,028	85,677	87,510	86,900	91,720
TOTAL SALARIES & WAGES		57,028	85,677	87,510	86,900	91,720
2-	720 INSURANCE	16,271	17,245	17,700	17,500	18,975
2-	793 EMPLOYER CONTRIBUTION - IMRF	5,409	7,993	8,750	8,300	10,090
2-	794 EMPLOYER CONTRIBUTION - FICA	4,161	6,260	6,695	6,350	7,020
TOTAL EMPLOYEE BENEFITS		25,841	31,498	33,145	32,150	36,085
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	13,210	489	20,385	19,740	21,715
3-	728 CONSULTING	0	0	15,000	0	0
3-	730 RENTAL OF LAND	10,650	10,900	8,700	10,900	8,700
TOTAL CONTRACTUAL		23,860	11,389	44,085	30,640	30,415
4-	708 ELECTRICITY	6,759	6,456	7,100	6,900	7,100
4-	710 PHONE	0	7,852	7,800	7,525	8,285
TOTAL UTILITIES		6,759	14,308	14,900	14,425	15,385
5-	706 MATERIALS AND SUPPLIES	3,596	4,311	5,000	5,400	5,000
5-	722 POSTAGE	0	15,446	300	2,500	2,500
5-	750 REFUNDS	2,950	2,220	2,000	2,000	2,000
5-	799 MISCELLANEOUS	7,594	(154)	0	500	0
TOTAL COMMODITIES		14,140	21,823	7,300	10,400	9,500
6-	790 CAPITAL	19,096	0	0	0	67,000
6-	791 MILWAUKEE DIST NORTH STATION IMPROVEMENTS	0	0	0	0	3,000
6-	792 NORTH CENTRAL STATION IMPROVEMENTS	146	1,640	5,000	0	5,000
TOTAL CAPITAL		19,242	1,640	5,000	0	75,000
7-	713 MAINTENANCE GROUNDS	127,984	107,224	78,000	90,000	87,400
TOTAL REPAIRS & MAINTENANCE		127,984	107,224	78,000	90,000	87,400
TOTAL COMMUTER PARKING EXPENDITURES		274,854	273,559	269,940	264,515	345,505



VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 COMMUTER PARKING 14-00

	2007-08	2008-09	2009-10	2009-10	2010-11
COMMUTER PARKING SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	363,191	345,858	372,000	351,500	347,500
TOTAL EXPENDITURES	274,854	273,559	269,940	264,515	345,505
NET INCOME / (LOSS)	88,337	72,299	102,060	86,985	1,995
BEGINNING BALANCE MAY 1	901,101	989,438	1,061,737	1,061,737	1,148,722
ENDING BALANCE APRIL 30	989,438	1,061,737	1,163,797	1,148,722	1,150,717



## WATER AND SEWER OPERATING REVENUES

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

BUDGETED REVENUES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ESTIMATE	2010-11 APPROVED
601 THORNBURY SSA TAX	24,636	25,479	25,480	25,480	25,480
644 WATER SALES	3,868,628	3,665,082	4,100,000	3,700,000	3,928,500
645 TANKER SALES	4,176	3,658	1,000	2,000	1,500
646 WATER SALES - PENALTIES	16,147	17,031	16,000	16,000	16,000
647 SEWER CHARGES	2,028,514	1,969,170	2,080,000	2,000,000	2,100,000
648 SEWER CHARGES - PENALTIES	9,917	10,705	9,000	10,000	10,000
661 WATER CONNECTION FEES	115,863	77,569	45,000	43,000	50,000
662 SEWER CONNECTION FEES	91,595	49,221	39,000	0	0
663 COUNTY SEWER CHARGE	115,695	0	0	0	0
664 LAKE COUNTY CONNECTION FEES	0	0	0	0	0
665 NORTHWEST AREA WATER CONNECTION FEE	316,569	0	0	0	0
666 NORTHWEST AREA SEWER CONNECTION FEE	14,811	0	0	0	0
667 NW AREA DEBT TRANSFER	90,000	90,000	90,000	90,000	0
677 DAMAGE TO VILLAGE PROPERTY	(4,858)	0	0	0	0
684 METERS AND READOUTS	14,350	38,936	15,000	30,000	30,000
690 INTEREST	242,546	90,748	75,000	25,000	25,000
BOND PROCEEDS	0	0	0	0	0
696 AMORT OF DEFERRED CELL TOWER REVENUE	8,000	8,000	0	0	0
699 MISCELLANEOUS	1,699	5,851	1,500	55,000	1,500
<b>TOTAL WATER REVENUES</b>	<b>6,958,288</b>	<b>6,051,450</b>	<b>6,496,980</b>	<b>5,996,480</b>	<b>6,187,980</b>

### **2009-10 Goals**

1. Siphon River Construction. Complete the construction of the siphon river crossing.
2. Winchester Road Sewer Extension. Complete the construction of the Winchester Road sanitary sewer extension.
3. Seventh Street Water Main Replacement. Complete the Seventh St. water main replacement project.
4. Waste Water Treatment Plant Improvements. Complete the improvements anticipated at the waste water treatment plant.
5. Sanitary Sewer Project Completion. Complete the Burr Ridge Sanitary sewer project.
6. Back Flow Prevention. Continue our efforts related to back flow prevention compliance and inspection throughout our water system.
7. Stormwater Inflow. Investigate storm water Inflow and Infiltration in the southeast section of the Village and make recommendations for the reduction of the flow in the area.

### **2010-11 Goals**

1. Wastewater Treatment Improvement. Complete the Wastewater Treatment Plant Mechanical and Electrical Improvements projects left for 2009-10.
2. Sanitary Sewer Siphon Project. Complete construction of the sanitary sewer siphon crossing under the Des Plaines River.
3. Back Flow Prevention. Continue efforts related to backflow prevention compliance and inspection throughout the water system.
4. Inflow and Infiltration. Participate in Basin 17 Inflow & Infiltration Study recommendations.

## **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.

	<b><u>Performance Data</u></b>				
	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Projected 2010-11</u>
Water Supplied (MGD)**	2.80	2.732	2.305	2.8	2.8
Main Breaks	30	22	31	25	25
Service Calls	3,500	2,485	2,700	2,700	2,700
Meters Replaced	140	87	94	126	120
Water Mains Replacements (Linear feet)	3,650	17,670	4,206	1,584	1,000
New Water Mains Installed (miles)	2.67	3.34	.79	0	0
Total Miles of Mains**	128.12	117.36	117.39	117.39	117.39
Number of Service Connections**	7,635	7,635	7,914	7,920	7,930
Water rate per 1,000 gallons	\$4.40	\$4.40	\$4.50	\$4.65	\$4.80
Large Meters Tested	3	3	9	9	9
Number of Meters Converted to Radio Read*	---	1	79	400	400
Number of Utility Locates	2,670	3,585	3,600	3,500	3,500
Number of Water Utility Accounts	7,458	7,463	7,463	7,469	7,479
Number of staff per No. of Village Water Accounts	1:1,491	1:1,243	1:1,243	1:1,243	1:1,243

\* Radio read conversion began in 2007/08

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



PUBLIC WORKS - WATER

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (30%)	1 (30%)	\$40,832
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	30,725
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	20,183
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
Furlough Pay Reduction			(7,860)
			<hr/> \$162,380
<u>Clerical</u>			
Secretary	1 (60%)	1 (60%)	\$33,389
Accounting Assistant	2 (40%), 1 (70%)	2 (40%), 1 (100%)	75,063
Senior Accountant	1 (40%)	1 (50%)	35,553
Accountant	0	0	0
Cashier/Receptionist	2 (40%)	2 (40%)	32,120
Furlough Pay Reduction			(6,785)
			<hr/> \$169,340
<u>Engineering</u>			
Senior Project Engineer	1 (30%)	1 (30%)	\$30,450
Project Engineer	2 (30%)	2 (30%)	27,585
Engineering Inspector	1 (30%)	1 (30%)	0
GIS Coordinator	1 (35%)	1 (25%)	17,740
Office Assistant	1 (20%)	1 (20%)	\$4,890
Furlough Pay Reduction			(3,495)
			<hr/> \$77,170
<u>Salaries – Maintenance</u>			
Water System Supervisor	1 (90%)	1 (90%)	\$0
Water System Operator	3 (90%)	3 (90%)	188,725
Utility Technician	1 (30%)	1 (30%)	14,645
Public Works Team Leader	2 (15%)	1 (15%) 1 (90%)	72,890
Public Works Maintenance Technician	*7 (15%)	*6 (15%)	50,105
Water Meter Technician	1 (50%)	1 (50%)	19,520
Part-Time Summer Maintenance			0
Overtime			12,500
Furlough Pay Reduction			(15,965)
			<hr/> \$342,420

\*One Public Works Maintenance Technician position is unfunded.

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

Janitorial Contract	3,300
Red Top Reservoir Roof Repair	0
Greentree Well Roof Repair	3,000
HVAC Replacement (35% of cost)	8,000
Steets & Utilities Roof Repairs	1,500
Miscellaneous	<u>1,000</u>
	\$16,800

**715 Maintenance – Equipment**

Pumps, Valves, Scada	\$8,000
Generator	<u>5,000</u>
	\$13,000

**720 Insurance**

Medical	\$60,175
Dental	3,350
Life	<u>285</u>
	\$63,810

**721 IRMA**

Annual Contribution	\$48,255
Deductible Losses	<u>2,000</u>
	\$50,255

**726 Travel, Training and Dues**

Dues	\$225
Seminars	1,100
Conferences	500
Public Service Institute	<u>1,200</u>
	\$3,025

**728 Technical Services**

EPA Sampling	9,000
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
Leak Survey	8,500
Other	<u>3,400</u>
	\$49,100

**790 Capital**

Cement Mixer	\$3,000
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**798 Purchase of Water – CLCJAWA**

950,000,000 Gal @ \$2.46	2,337,000
Telephone/Electric Peterson	<u>3,000</u>
	\$2,340,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

WATER OPERATING EXPENDITURES 20-01

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- 701	SALARIES - ADMINISTRATIVE	145,655	169,014	170,235	166,310	162,380
1- 702	SALARIES - CLERICAL	166,916	156,288	160,200	161,575	169,340
1- 703	SALARIES - ENGINEERING	129,603	121,037	138,060	133,765	77,170
1- 704	SALARIES - MAINTENANCE	372,243	400,624	400,430	384,965	342,420
TOTAL SALARIES & WAGES		814,417	846,963	868,925	846,615	751,310
2- 720	INSURANCE	67,022	59,349	60,300	60,300	63,810
2- 740	SICK LEAVE BUYBACK	0	0	11,235	30,440	0
2- 793	EMPLOYER CONTRIBUTION - IMRF	75,246	79,665	86,510	86,510	80,950
2- 794	EMPLOYER CONTRIBUTION - FICA	57,687	61,089	64,400	64,400	55,530
TOTAL EMPLOYEE BENEFITS		199,955	200,103	222,445	241,650	200,290
3- 721	INTERGOVERNMENTAL RISK MGMT AGENCY	29,322	35,164	47,030	45,365	50,255
3- 728	TECHNICAL SERVICES	44,611	43,214	37,600	37,100	49,100
TOTAL CONTRACTUAL		73,933	78,378	84,630	82,465	99,355
4- 708	ELECTRICITY	48,905	60,953	46,000	46,000	46,500
4- 709	NORTH SHORE GAS	7,448	6,750	6,000	6,000	6,000
4- 710	TELEPHONE	9,793	9,972	9,000	9,000	8,700
TOTAL UTILITIES		66,146	77,675	61,000	61,000	61,200
5- 706	MATERIALS AND SUPPLIES	9,779	9,840	8,500	8,500	8,500
5- 722	POSTAGE	9,569	12,389	15,000	15,000	15,000
5- 723	OFFICE SUPPLIES	1,119	1,313	1,500	2,000	2,000
5- 726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	3,051	4,651	4,225	3,645	3,025
5- 729	METERS-NEW CONSTRUCTION	39,149	37,308	20,000	20,000	20,000
5- 736	CREDIT CARD FEES	5,775	8,011	6,000	10,000	10,000
5- 752	UNIFORMS	2,826	3,100	3,300	3,300	3,050
5- 761	BAD DEBT EXPENSE	1,729	13	100	100	100
5- 791	VEHICLE REPLACEMENT FEES	44,170	39,990	39,450	39,450	39,445
5- 798	PURCHASE OF WATER-CLCJAWA	2,266,410	2,044,677	2,353,000	2,100,000	2,340,000
5- 799	MISCELLANEOUS	887	675	4,000	4,000	4,000
TOTAL COMMODITIES		2,384,464	2,161,967	2,455,075	2,205,995	2,445,120
6- 790	CAPITAL OUTLAYS	31,715	14,028	12,500	12,200	3,000
TOTAL CAPITAL		31,715	14,028	12,500	12,200	3,000
7- 712	MAINTENANCE BUILDING AND GROUNDS	6,894	6,521	23,000	17,380	16,800
7- 714	MAINTENANCE MOTOR VEHICLES	27,600	26,850	47,200	47,200	35,800
7- 715	MAINTENANCE OTHER EQUIPMENT	4,142	7,222	10,000	17,000	13,000
7- 716	MAINTENANCE WATER LINES	33,120	33,417	35,000	35,000	35,000
TOTAL REPAIRS & MAINTENANCE		71,756	74,010	115,200	116,580	100,600
8- 781	TRANSFER SALES TAX BOND FUND (Schertz Bldg)	43,005	43,690	0	0	0
8- 788	TRANSFER SALES TAX BOND FUND (PW Facility)	30,000	30,000	0	0	0
8- 789	TECHNOLOGY EQUIPMENT & REPLACEMENT	35,000	35,000	35,000	35,000	35,000
TOTAL TRANSFERS		108,005	108,690	35,000	35,000	35,000
TOTAL WATER EXPENDITURES		3,750,391	3,561,814	3,854,775	3,601,505	3,695,875

## **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 2006-07</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Estimate 2009-10</u>	<u>Projected 2010-11</u>
Miles of Sanitary Sewer	94.943	95.20	95.20	95.20	95.20
Sewer Cleaned (miles)	35	14.4	16.6	14	15
Manhole Repairs	15	20	20	42	26
Manholes Inspected	400	616	653	650	250
Sewer Televised (miles)	5.00	3.33	.6	.4	1
Rate per 1,000 gallons	\$2.50	\$2.70	\$2.70	\$2.70	\$2.78
Lift Station Maintenance (hours)	1,000	1,379	1,200	1,200	1,200
Sewer Blockages Reported by Customers	35	60	27	20	20
Sewer Blockages in Village Sewer Mains	33	23	4	4	4
No. of staff per mile of sanitary sewer	1:31.65	1:31.73	1:31.73	1:31.73	1:31.73

PUBLIC WORKS - SEWER

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (30%)	1 (30%)	\$40,832
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	30,723
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	20,183
Assistant to Public Works Director	1 (30%)	1 (30%)	19,252
Furlough Pay Reduction			(5,120)
			<hr/> \$105,870
<u>Engineering</u>			
Senior Project Engineer	1 (20%)	1 (20%)	\$20,300
Project Engineer	2 (20%)	2 (20%)	18,390
Engineering Inspector	1 (20%)	1 (20%)	0
GIS Coordinator	1 (35%)	1 (35%)	24,835
Furlough Pay Reduction			(2,930)
			<hr/> \$60,595
<u>Salaries - Maintenance</u>			
Maintenance Technician	1 (80%) 1 (90%) 7 (5%)*	1 (80%) 1 (90%) 6 (5%)*	\$97,440
Public Works Team Leader	1 (90%) 2 (5%)	1 (45%) 2 (5%)	29,950
Utility Technician	1 (30%)	1 (30%)	14,650
Water Meter Technician	1 (50%)	1 (45%)	19,520
W.W.T.P. Operators	4 (20%)	4 (20%)	52,935
Overtime			15,100
Furlough Pay Reduction			(9,900)
			<hr/> \$219,695

\*One Maintenance Technician position is unfunded.

**Account Detail****715 Maintenance – Lift Station**

Equipment	\$20,000
Generator Maintenance	5,650
Miscellaneous	<u>500</u>
	\$26,150

**716 Maintenance – Sewer Lines**

Repair Materials	\$10,000
Contractual Sewer Cleaning/TV	2,500
Grease Dissolving Agents	3,000
Inflow/Infiltration	<u>3,000</u>
	\$18,500

**720 Insurance**

Medical	\$41,010
Dental	3,065
Life	<u>170</u>
	\$44,245

**721 IRMA**

Annual Contribution	\$47,385
Deductible Losses	<u>2,000</u>
	\$49,385

**728 Technical Services**

Flow Meter Test	500
RR Lease	430
Miscellaneous	1,400
Fire Extinguisher	500
Accreditation Fees	<u>0</u>
	\$2,830

**790 Capital**

Gas Monitor	\$1,750
Nozzles	3,100
Nozzle Case	200
Catch Basin Handle	<u>390</u>
	\$5,440

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
SEWER OPERATING EXPENDITURES 20-02

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- 701	SALARIES - ADMINISTRATIVE	92,255	111,303	110,985	108,430	105,870
1- 703	SALARIES - ENGINEERING	96,446	112,087	97,770	95,520	60,595
1- 704	SALARIES - MAINTENANCE	221,456	262,100	265,655	260,045	219,695
TOTAL SALARIES & WAGES		410,157	485,490	474,410	463,995	386,160
2- 720	INSURANCE	38,052	50,259	53,100	53,100	44,245
2- 740	SICK LEAVE BUYBACK	20,689	0	7,490	0	0
2- 793	EMPLOYER CONTRIBUTION - IMRF	41,532	44,161	47,440	47,440	42,475
2- 794	EMPLOYER CONTRIBUTION - FICA	32,546	33,977	35,670	35,670	28,920
TOTAL EMPLOYEE BENEFITS		132,819	128,397	143,700	136,210	115,640
3- 721	INTERGOVERNMENTAL RISK MGMT AGENCY	29,058	33,972	46,640	43,485	49,385
3- 728	TECHNICAL SERVICES	3,936	14,720	9,730	9,730	2,830
TOTAL CONTRACTUAL		32,994	48,692	56,370	53,215	52,215
4- 707	COUNTY SEWER SERVICE	0	0	100,000	100,000	25,000
4- 708	ELECTRICITY	0	0	19,000	18,500	19,000
4- 709	NATURAL GAS	0	0	3,000	2,800	3,000
4- 710	TELEPHONE	940	1,104	1,020	1,200	1,200
TOTAL UTILITIES		940	1,104	123,020	122,500	48,200
5- 706	MATERIALS AND SUPPLIES	4,612	5,141	5,585	5,500	4,700
5- 722	POSTAGE	7,900	8,595	8,000	8,700	8,500
5- 723	OFFICE SUPPLIES	0	96	0	0	0
5- 726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	232	1,645	1,300	1,300	1,300
5- 752	UNIFORMS	1,205	1,315	1,250	1,250	1,250
5- 791	VEHICLE REPLACEMENT FEES	21,255	19,515	19,515	19,515	21,830
5- 799	MISCELLANEOUS	370	389	500	500	500
TOTAL COMMODITIES		35,574	36,696	36,150	36,765	38,080
6- 790	CAPITAL OUTLAYS	3,016	4,848	7,505	7,165	5,440
TOTAL CAPITAL		3,016	4,848	7,505	7,165	5,440
7- 714	MAINTENANCE MOTOR EQUIPMENT	29,315	14,460	17,760	17,760	33,100
7- 715	MAINTENANCE LIFT STATIONS	39,427	44,222	38,150	32,700	26,150
7- 716	MAINTENANCE SEWER LINES	12,408	25,619	20,000	20,000	18,500
TOTAL REPAIRS & MAINTENANCE		81,150	84,301	75,910	70,460	77,750
8- 788	TRANSFER SALES TAX BOND FUND (PW Facility)	30,000	30,000	0	0	0
8- 789	TRANSFER TECHNOLOGY EQUIPMENT REPLACEMENT FUND	35,000	35,000	35,000	35,000	35,000
TOTAL TRANSFERS		65,000	65,000	35,000	35,000	35,000
TOTAL SEWER EXPENDITURES		761,650	854,528	952,065	925,310	758,485



## 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 2006-07	Actual 2007-08	Actual 2008-09	Estimate 2009-10	Projected 2010-11
Wastewater Treated* (millions of gallons/day (mgd)) (design capacity 4.0 mgd)	4.14	4.01	4.10	4.00	4.00
Effluent Parameters (standard)					
BOD5 (10mg/l)	2.70	2.30	2.50	2.20	2.00
TSS (12 mg/l)	2.50	3.40	3.00	2.70	2.70
Ammonia Nitrogen					
April – October (1.5 mg/l)	.27	.55	.50	.50	.50
November - March (4.0 mg/l)	.60	.80	.75	1.0	.75
Excess Flow (MGD)	18.92	55.65	60.00	36.00	45.00
Remaining Treatment Allocation to Lake County and Green Oaks (gallons per day – gpd)	140,225	140,225	140,000	140,000	140,000
Work Orders Completed	1,684	1,849	1,950	1,950	1,950
No. of staff per 1,000,000 gallons of Wastewater treated	0.828	0.802	0.820	0.800	0.800

\* Millions of gallons/day (mgd) – design capacity 4.0 mgd.

PUBLIC WORKS – WASTEWATER TREATMENT PLANT

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 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
Furlough Pay Reduction			(2,305)
			\$47,760
 <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			36,500
Furlough Pay Reduction			(14,595)
			\$338,050

**Account Detail**

<b>706 Materials &amp; Supplies</b>		<b>720 Insurance</b>	
Deodorizing Materials	\$10,300	Medical	\$76,380
Tools and Equipment	3,500	Dental	5,640
Electric, Plumbing, & Paint	2,500	Life	<u>285</u>
Lab Supplies	5,500		\$82,305
Janitorial Supplies	1,700	<b>721 IRMA</b>	
Other	2,000	Annual Contribution	\$48,254
Lab Probe	<u>1,000</u>	Deductible Losses	<u>2,000</u>
	\$26,500		\$50,254
<b>707 Chemicals</b>		<b>728 Technical Services</b>	
Sodium Hypochlorite for sand filter	\$2,000	NPDES Fees	\$17,500
Sodium Bisulfate	5,000	Consultant	8,000
Sodium Hypochlorite for Chlorination	10,000	Miscellaneous	<u>2,000</u>
Hydro Clean	1,500		\$27,500
Potassium Sulfite	<u>1,500</u>		
	\$20,000		
<b>712 Maintenance of Building and Grounds</b>			
Snow Removal	\$1,300		
Landscape Contract	12,000		
Building Maintenance	<u>6,000</u>		
	\$19,300		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

WASTE WATER TREATMENT PLANT 20-03

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1- 701	SALARIES - ADMINISTRATIVE	44,872	50,887	50,065	48,915	47,760
1- 704	SALARIES - OPERATORS	356,315	356,059	363,645	352,850	338,050
	TOTAL SALARIES & WAGES	401,187	406,946	413,710	401,765	385,810
2- 720	INSURANCE	64,845	71,474	75,500	75,500	82,305
2- 740	SICK LEAVE BUYBACK	0	0	0	0	0
2- 793	ILLINOIS MUNICIPAL RETIREMENT FUND	36,436	37,577	41,310	41,310	42,440
2- 794	FICA/MEDICARE	28,015	29,007	31,465	31,465	29,470
	TOTAL EMPLOYEE BENEFITS	129,296	138,058	148,275	148,275	154,215
3- 721	INTERGOVERNMENTAL RISK MGMT AGENCY	31,822	34,280	47,030	43,865	50,255
3- 728	TECHNICAL SERVICES	23,497	20,750	29,500	27,500	27,500
	TOTAL CONTRACTUAL	55,319	55,030	76,530	71,365	77,755
4- 708	ELECTRICITY	279,444	277,858	275,000	258,000	265,000
4- 709	NORTH SHORE GAS	55,913	55,058	51,000	40,000	46,000
4- 710	TELEPHONE	5,824	5,429	5,100	5,100	5,100
	TOTAL UTILITIES	341,181	338,345	331,100	303,100	316,100
5- 706	MATERIALS AND SUPPLIES	26,942	27,741	27,500	27,400	26,500
5- 707	CHEMICALS	18,461	18,399	22,300	18,100	20,000
5- 718	SLUDGE REMOVAL	162,927	129,614	139,260	139,400	145,000
5- 723	OFFICE SUPPLIES	131	29	0	0	0
5- 726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	640	914	1,200	780	1,200
5- 752	UNIFORMS	2,377	2,036	2,500	2,550	2,500
5- 791	VEHICLE REPLACEMENT FEES	11,350	10,035	10,035	10,035	10,035
5- 799	MISCELLANEOUS	446	93	200	100	200
	TOTAL COMMODITIES	223,274	188,861	202,995	198,365	205,435
6- 790	CAPITAL OUTLAYS	6,831	5,806	0	0	0
	TOTAL CAPITAL	6,831	5,806	0	0	0
7- 712	MAINTENANCE BUILDING & GROUNDS	17,825	14,337	16,300	17,800	19,300
7- 714	MAINTENANCE MOTOR EQUIPMENT	15,335	11,850	10,820	10,820	18,500
7- 715	MAINTENANCE OTHER EQUIPMENT	48,411	50,533	43,750	42,250	43,750
	TOTAL REPAIRS & MAINTENANCE	81,571	76,720	70,870	70,870	81,550
8- 789	TRANSFER TECHNOLOGY EQUIPMENT REPLACEMENT FUND	20,000	20,000	20,000	20,000	20,000
	TOTAL TRANSFER	20,000	20,000	20,000	20,000	20,000
	TOTAL WWTP EXPENDITURES	1,258,659	1,229,766	1,263,480	1,213,740	1,240,865

## 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)	\$320,000
Series 1993 IEPA Loan (Sept 1 Mar 1)	\$173,390
Series 2006 Alternate Bonds (May 1)	<u>85,000</u>
	\$578,390

#### **796 Interest Payments**

2001 Alternate Bonds (May 1 and Nov 1)	\$50,090
1993 IEPA Loan (Sept 1 and Mar 1)	23,510
2006 Alternate Bonds (May and November)	<u>\$115,470</u>
	\$189,070

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

WATER & SEWER DEBT SERVICE 20-04

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
5- 799 MISCELLANEOUS	0	0	0	0	0
TOTAL COMMODITIES	0	0	0	0	0
9- 728 BOND ISSUE COSTS	8,158	7,116	-	-	-
9- 795 PRINCIPAL PAYMENTS	448,500	548,815	553,275	553,275	578,390
9- 796 INTEREST PAYMENTS	246,212	221,108	209,615	209,615	189,070
9- 797 PAYING AGENT FEES	825	1,125	1,200	900	900
TOTAL DEBT	703,695	778,164	764,090	763,790	768,360
TOTAL UTILITY DEBT SERVICE EXPENDITURES	703,695	778,164	764,090	763,790	768,360

## WATER AND SEWER CAPITAL IMPROVEMENT

Formerly the Depreciation, Improvement and Extension Fund (DIE). This department accounts for capital projects relating to the improvement and the extension of the water and sanitary sewer system. Fees collected for water and sanitary sewer service are the primary funding mechanism for these improvements.

Part of each water and sewer bill sent by the Village is intended to create revenue to provide for ongoing and continuing water and sewer service. It is recognized that it is necessary to fund for future maintenance, improvements, and extensions on a constant basis.

### **Account Detail**

#### **750 W.W.T.P. Improvements**

Electrical Upgrades to WWTP Control	\$168,000
Upflow Rehabilitation	580,000
Gate Replacement for Screw Pump Wetwell	40,000
Other Electrical Upgrades	80,000
Variable Frequency Drive	<u>3,500</u>
	\$871,500

#### **776 Sanitary Sewer Repairs**

Sewer & Manhole	\$20,000
Sewer Televising	10,000
Inflow/Infiltration	60,000
Sewer Lining	<u>65,000</u>
	\$155,000

#### **777 Lift Station Improvements**

Lift Station Repairs	\$115,000
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VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
WATER & SEWER CAPITAL IMPROVEMENTS 20-05

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
5- 788	REPLACEMENT METERS	18,092	42,591	47,500	47,500	25,000
5- 793	HYDRANTS, VALVES, MISCELLANEOUS	16,750	18,369	19,000	5,000	10,000
5- 799	MISCELLANEOUS-CONTINGENCY	53,598	16,053	50,000	40,000	25,000
TOTAL COMMODITIES		88,440	77,013	116,500	92,500	60,000
6- 750	WWTP IMPROVEMENTS	190,683	176,458	920,100	123,300	871,500
6- 761	WATERMAIN IMPROVEMENTS	48,977	8,691	410,000	344,000	0
6- 762	WELL #12 INSPECTION	0	0		0	0
6- 763	ROCKLAND/AMES WATERMAIN	0	0	40,000	0	0
6- 775	BURR RIDGE COURT RELIEF SEWER	0	20,225	305,000	211,000	0
6- 776	SANITARY SEWER REPAIRS	69,048	46,604	215,300	146,470	155,000
6- 777	LIFT STATION IMPROVEMENTS	3,831	0	135,000	5,000	115,000
6- 778	WELL CAPACITY STUDY	0	48,134	0	0	34,000
6- 779	WATER/SEWER RIVER CROSSING-SOUTH ROCKLAND	61,603	348,414	1,223,000	482,000	505,000
6- 781	BUTTERFIELD CORRIDOR WM/SEWER REPLACEMENT	0	0	0	0	0
6- 783	NORTHWEST AREA SANITARY SEWR IMPROVEMENTS	250,321	1,796	440,600	32,360	30,000
6- 784	NORTHWEST AREA WATERMAIN IMPROVEMENTS	0	0	0	0	0
6- 785	SCADA UPGRADES	0	0		0	0
6- 786	SANITARY SEWER SLIPLINING	250	0		0	0
6- 787	NORTHWEST AREA DEBT SERVICE TRANSFER	90,000	90,000	90,000	90,000	0
6- 795	FOURTH AVE WATERMAIN	1,755	0		0	0
6- 796	WATER STORAGE TANK REHAB	95,088	240	0	0	0
TOTAL CAPITAL		811,556	740,562	3,779,000	1,434,130	1,710,500
TOTAL CAPITAL EXPENDITURES		899,996	817,575	3,895,500	1,526,630	1,770,500



WATER & SEWER DEPARTMENT

SUMMARY BUDGET

	2007-08	2008-09	2009-10	2009-10	2010-11
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	1,625,761	1,739,399	1,757,045	1,712,375	1,523,280
EMPLOYEE BENEFITS	462,070	466,558	514,420	526,135	470,145
CONTRACTUAL	162,246	182,100	217,530	207,045	229,325
UTILITIES	408,267	417,124	515,120	486,600	425,500
COMMODITIES	2,731,752	2,464,537	2,810,720	2,533,625	2,748,635
CAPITAL	853,118	765,244	3,799,005	1,453,495	1,718,940
REPAIRS & MAINTENANCE	234,477	235,031	261,980	257,910	259,900
TRANSFERS	193,005	193,690	90,000	90,000	90,000
DEBT	703,695	778,164	764,090	763,790	768,360
TOTAL WATER & SEWER DEPARTMENT EXPENDITURES	7,374,391	7,241,847	10,729,910	8,030,975	8,234,085



VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

	2007-08	2008-09	2009-10	2009-10	2010-11
WATER/SEWER FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL WATER & SEWER REVENUES	6,958,288	6,051,450	6,496,980	5,996,480	6,187,980
TOTAL WATER OPERATING EXPENDITURES	3,750,391	3,561,814	3,854,775	3,601,505	3,695,875
TOTAL SEWER OPERATING EXPENDITURES	761,650	854,528	952,065	925,310	758,485
TOTAL WASTEWATER TREATMENT PLANT EXP.	1,258,659	1,229,766	1,263,480	1,213,740	1,240,865
TOTAL DEBT SERVICE EXPENDITURES	703,695	778,164	764,090	763,790	768,360
TOTAL OPERATING EXPENDITURES	6,474,395	6,424,272	6,834,410	6,504,345	6,463,585
OPERATING INCOME/LOSS	483,893	(372,822)	(337,430)	(507,865)	(275,605)
TOTAL CAPITAL IMPROVEMENTS	899,996	817,575	3,895,500	1,526,630	1,770,500
EXCESS INCOME OVER EXPENSE	(416,103)	(1,190,397)	(4,232,930)	(2,034,495)	(2,046,105)
BEGINNING CASH BALANCE MAY 1	6,277,917	5,861,814	4,671,417	4,671,417	2,636,922
ENDING CASH BALANCE APRIL 30	5,861,814	4,671,417	438,487	2,636,922	590,817



## **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.

### **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 with the recreation revenues staff has seen a decrease in revenues at the complex mainly due to the national recession. Some revenues accounts will be up last year and some will remain flat while others will be down. Staff has monitored accounts all year and have adjusted expenses as much as possible without affecting day to day operations or maintenance of the facility. Some expense accounts were frozen in November of 2009 to help offset the expected revenue short falls. Staff has tried various forms of print advertising promoting health club memberships with minimal success. Staff will be conducting a direct mail campaign after the first of the year to try and capture more memberships.
2. Health Club Membership Retention. To maintain an 85% retention rate on all health club memberships from May 1, 2009. Retention rate from May 1<sup>st</sup> 2009 through February 1, 2010 is 78%.
3. Concession Sales. Increase the gross concession sales over the previous fiscal year by 5%. Concession sales are down this year, due to the down turn in the economy; staff has adjusted hours and has eliminated certain menu selections to reduce costs.
4. Facility Bookings. Maintain and increase the current level of sales from facility bookings over the previous fiscal year. Current year end estimates indicate that we will grow slightly in this area again this year. We have been successful in attracting some new customers for field hockey and hosted the first concert event at the complex this year.
5. Sports Programs. Maintain and increase the level of participation in all sports related programs for both youth and adult. Due to the economy and new facilities opening in Lake County (Barrington, Highland Park) staff has seen a drop in youth team soccer registrations. For years the Libertyville Sports Complex was the only major facility that offered indoor soccer, but there are additional soccer facilities available.
6. Libertyville Sports Complex Maintenance. Improve maintenance at the LSC using full-time staff and begin repainting areas of the indoor complex. The painting has not occurred yet, but staff has been busy improving and saving money in other areas of the facility. Example, we replaced all the burned out lights and ballast in the facility and have begun replacing crank case heaters on the HVAC systems instead of having a contractor performing these sophisticated tasks.



Operations Study. Begin the implementation the recommendations contained in the recent Operations Studies which are cost effective. Staff has reviewed these recommendations at the Parks and Recreation Committee meetings throughout the year and has implemented ones that have no financial impact on the facility. Currently staff has been in contact with several universities in regards to soliciting their Marketing Departments to evaluate the complex as part of a class project. Currently, two Universities have been in contact with us.

### **2010-11 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 out after each marketing campaign, through coupons, web site hits, and attendance at said promotions.
2. Health Club Membership Retention. To continue to strive for a membership retention rate higher than the National Average of 75% this has been determined by the International Health and Racquet Sports Association. Staff will strive to exceed the national average on all memberships starting May 1, 2010.
3. Concession Sales. To maintain existing gross sales of concession from the previous fiscal year all while attempting to increase overall gross sales by 2% over the gross of the previous fiscal year.
4. Facility Bookings. To maintain the existing levels of facility bookings for the sports floor and the meeting rooms while trying to increase these events by 3% over the previous fiscal year facility bookings.
5. Sports Programs. To maintain the existing levels of participation while trying to increase the level of participation by 2% in all sports related programs over the previous fiscal year budget for both youth and adult.
6. Libertyville Sports Complex Maintenance. To continue to improve maintenance at the LSC using full-time staff: begin repainting areas of the indoor complex.
7. To improve the Marketing of the Libertyville Sports Complex within Libertyville and Lake County Illinois. Staff will seek to develop new working relationships with various sports associations, special event companies, concert promoters, community groups, Lake County Convention and Visitors Bureau and various civic organizations to help promote the positive effects of the Libertyville Sports Complex has within the community. Staff will work with members of the new marketing committee to help promote and market the sports complex. Along with seeking advice from others in the marketing field such as local colleges and universities to help evaluate the marketing efforts being made. Through social networks such as Twitter and Facebook, staff will develop an additional promotional outlet for all recreation programs and special events.

**Performance Data**

	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Estimated <u>2009-10</u>	Projected <u>2010-11</u>
Golf Balls Hit	3,007,692	3,076,000	3,000,000	3,050,000
Adult Soft Ball Teams	123	115	120	125
Adult Soccer Teams	125	112	102	110
Youth Soccer Teams	205	170	152	160
Health Club Memberships	750	850	800	900
Birthday Parties Booked	370	370	270	300
Sports Complex Visitors	1,200,000	1,225,000	1,200,000	1,204,000

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

BUDGETED REVENUES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ESTIMATE	2010-11 APPROVED
<b>INDOOR SPORTS CENTER</b>					
606 ADULT PROGRAMS (Formerly Program Fees)	123,795	119,324	120,000	113,000	126,475
607 BASKETBALL PROGRAMS (Formerly Program Fees)	114,527	93,596	100,000	94,000	100,000
608 SOCCER PROGRAMS (Formerly Program Fees)	446,170	375,247	390,000	344,000	356,475
610 YOUTH PROGRAMS (Formerly Program Fees)	140,346	107,278	128,000	95,500	100,000
611 CONTRACTUAL PROGRAMS	12,254	19,353	12,000	26,700	28,000
612 FACILITY RENTALS	93,686	62,476	70,000	40,500	45,000
613 VIDEO GAMES	433	0	0	0	0
614 PARTIES	64,891	48,895	60,000	39,000	45,000
615 VENDING	7,748	6,889	5,000	6,000	5,500
616 CLIMBING WALL	72,414	55,624	60,000	47,300	47,000
617 SPORTS GROUPS	584,401	566,430	570,000	575,000	570,000
618 DROP-IN PROGRAM FEES	90,231	118,662	95,000	112,000	100,000
619 FITNESS CLASSES	29,287	22,430	23,000	17,000	18,000
620 FITNESS MEMBERSHIPS	429,767	355,416	350,000	300,000	350,000
621 LEASE REVENUES	14,530	20,129	32,000	32,000	52,000
622 SPONSORSHIP INCOME	15,250	15,350	14,000	22,000	22,000
623 PERSONAL TRAINERS	37,160	32,903	40,000	33,000	37,000
636 SPORTS TUTORS	4,204	1,800	1,000	0	0
639 CONCESSIONS	218,371	162,498	190,000	162,000	170,000
699 MISCELLANEOUS	2,775	2,292		18,950	2,000
Subtotal Indoor Sports Center	2,502,240	2,186,592	2,260,000	2,077,950	2,174,450
<b>GOLF LEARNING CENTER</b>					
630 RANGE BALLS	421,671	350,451	420,000	335,000	350,000
631 EQUIPMENT RENTAL	1,795	1,307	1,500	1,200	1,300
632 PRO SHOP MERCHANDISE	41,676	24,622	28,000	18,000	12,000
633 LESSONS	75,059	41,307	60,000	29,000	40,000
635 GOLF SCHOOL RENTAL	5,138	3,670	0	590	0
636 PRIVATE LESSON SHARED REVENUE	3,721	1,610	0	0	0
637 CLUB FITTING	1,000	805	1,000	275	300
649 MISCELLANEOUS	36	612	0	125	100
Subtotal Golf Learning Center	550,096	424,384	510,500	384,190	403,700
<b>FAMILY ENTERTAINMENT CENTER</b>					
650 MINI GOLF	53,229	0	0	0	0
651 BATTING CAGES	35,582	0	0	0	0
652 BIRTHDAY PARTIES	450	0	0	0	0
655 LEASING OF SPACE	2,064	0	0	0	0
669 MISCELLANEOUS	0	8,050	0	1,000	0
Subtotal Family Entertainment Center	91,325	8,050	0	1,000	0
<b>GENERAL REVENUES</b>					
690 INTEREST INCOME	0		0	0	0
696 LAWSUIT SETTLEMENT	70,000	60,000	0	0	70,000
698 BOND PROCEEDS	0		0	0	0
697 TRANSFER FROM GENERAL FUND-DEBT	0	0	0	8,410,020	350,000
699 MISCELLANEOUS	0	25,000	0	0	0
Subtotal General Revenues	70,000	85,000	0	8,410,020	420,000
<b>TOTAL SPORTS COMPLEX REVENUES</b>	<b>3,213,661</b>	<b>2,704,026</b>	<b>2,770,500</b>	<b>10,873,160</b>	<b>2,998,150</b>



SPORTS COMPLEX – INDOOR FACILITY

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Approved</u>
<u>Administration</u>			
Director of Parks & Recreation	1 (20%)	1 (20%)	\$21,010
Recreation Supervisor	*3.5	*2.5	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
Furlough Pay Reduction			(9,470)
			\$195,610
*One Recreation Supervisor position is vacant and unfunded.			
<u>Maintenance</u>			
Grounds Maintenance Supervisor	1 (4%)	1 (4%)	\$2,840
Parks Facility Technicians	2 (70%)	2 (70%)	31,085
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
Furlough Pay Reduction			(5,500)
			\$116,660
<u>Fitness</u>			
Recreation Supervisor	1	1	\$65,080
Group Exercise Instructors/Supervisor			82,000
Babysitting			14,920
Fitness Desk and Floor Leaders			50,000
Personal Trainers			28,000
			(3,010)
			\$236,990
<u>Facility Rentals</u>			
Concessions			\$25,000
Birthday Parties			20,000
Front Desk Attendants			49,000
Climbing Wall			20,000
MOD			30,000
			\$144,000
<u>Part-time Program Staff</u>			
Adult Programs			\$20,000
Youth Programs			35,000
			\$55,000

**Account Detail****706 Youth Sports - Supplies**

Gym Activities	\$2,000
Baseball	4,000
Basketball	10,000
Soccer	<u>1,000</u>
	\$17,000

**707 Contracted Services**

Adult Basketball Officials	\$18,240
Adult Volleyball Officials	6,300
Softball Officials	23,190
Soccer Officials	33,860
Football Officials	4,910
Youth Basketball Officials	15,000
Fencing	<u>2,000</u>
	\$103,500

**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

<b>720 Insurance</b>	\$53,925
Medical	3,890
Dental	<u>230</u>
Life	\$58,045

**721 IRMA**

Annual Contribution	\$72,685
Deductible	<u>5,000</u>
	\$77,685

**725 Supplies – Adult Athletic Programs**

Sports Team Awards	\$12,950
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**726 Travel/Training/Subscriptions/Dues**

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	\$1,000
CPR Supplies	200
Climbing Wall Supplies	1,400
Auto Belay Cables	<u>900</u>
	\$3,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

LIBERTYVILLE SPORTS COMPLEX - INDOOR SPORTS CENTER 60-00-01

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - ADMINISTRATIVE STAFF	165,540	192,902	205,080	200,350	195,610
1-	702 SALARIES - MAINTENANCE	123,339	159,176	156,655	153,110	116,660
1-	703 SALARIES - FITNESS	234,117	235,433	254,080	236,575	236,990
1-	704 SALARIES - CONFERENCE/FRONT DESK/PARTIES	246,707	194,654	160,000	144,685	144,000
1-	705 SALARIES - PROGRAMS	81,742	66,997	73,465	51,480	55,000
	TOTAL SALARIES & WAGES	851,445	849,162	849,280	786,200	748,260
2-	720 INSURANCE	68,166	77,793	84,400	91,590	58,045
2-	747 UNEMPLOYMENT BENEFITS	0	940	0	8,850	15,000
2-	793 IL MUNICIPAL RETIREMENT FUND	47,217	49,432	52,000	52,000	56,370
2-	794 FICA/MEDICARE	63,539	62,968	64,095	64,095	55,920
	TOTAL EMPLOYEE BENEFITS	178,922	191,133	200,495	216,535	185,335
3-	707 ATHLETIC CONTRACTED SERVICES	113,943	88,598	104,415	104,350	103,500
3-	713 INDEPENDENT CONTRACTORS	7,708	10,634	0	12,000	12,000
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	46,612	56,540	72,830	67,080	77,685
3-	728 CONSULTING	0	18,823	0	0	0
3-	742 PHOTOPROCESSING	4,299	4,520	4,665	4,000	4,665
	TOTAL CONTRACTUAL	172,562	179,115	181,910	187,430	197,850
4-	708 ELECTRICITY	207,387	229,829	210,000	240,000	250,000
4-	709 NORTH SHORE GAS	28,156	24,912	25,000	25,000	25,000
4-	710 TELEPHONE	4,946	5,334	4,400	4,400	4,400
	TOTAL UTILITIES	240,489	260,075	239,400	269,400	279,400
5-	706 SUPPLIES YOUTH SPORTS	24,791	20,043	21,450	17,000	17,000
5-	715 SUPPLIES SOCCER	310	0	0	0	0
5-	716 CONCESSIONS	121,489	79,143	70,500	65,000	66,000
5-	723 OFFICE SUPPLIES	1,636	2,197	2,000	1,900	1,900
5-	724 PUBLICITY	62,435	4,172	0	0	0
5-	725 SUPPLIES ADULT ATHLETIC PROGRAMS	125	0	0	0	12,950
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,762	10	0	0	0
5-	733 MATERIALS & SUPPLIES CONFERENCE/BIRTHDAYS	2,757	1,550	1,500	1,570	1,600
5-	734 MATERIALS & SUPPLIES FITNESS	8,670	7,120	10,000	8,350	10,000
5-	735 FIRST AID SUPPLIES	1,567	0	0	0	0
5-	736 CREDIT CARD/BANK FEE	41,020	37,975	35,000	35,000	35,000
5-	740 CLUB VOLLEYBALL	10,326	0	0	0	0
5-	750 REFUNDS	(312)	165	0	0	0
5-	751 CLIMBING WALL/FRONT DESK	4,145	2,329	4,000	3,000	3,500
5-	799 MISCELLANEOUS	1,375	340	500	22,200	500
	TOTAL COMMODITIES	282,096	155,044	144,950	154,020	148,450
6-	790 CAPITAL OUTLAYS	87,910	25,998	0	0	0
	TOTAL CAPITAL	87,910	25,998	0	0	0
7-	712 MAINTENANCE BUILDING	169,398	92,637	89,565	89,565	89,565
7-	714 MAINTENANCE GROUNDS	33,634	10,384	9,200	9,200	9,200
7-	717 MAINTENANCE-VEHICLE	0	7,110	11,470	11,470	11,470
	TOTAL REPAIRS & MAINTENANCE	203,032	110,131	110,235	110,235	110,235
8-	789 TECHNOLOGY EQUIPMENT & REPLACEMENT	12,000	12,000	12,000	12,000	12,000
	TOTAL TRANSFER	12,000	12,000	12,000	12,000	12,000
9-	753 FITNESS EQUIPMENT LEASE	13,249	2,326	26,500	26,500	13,250
	TOTAL DEBT	13,249	2,326	26,500	26,500	13,250
	TOTAL INDOOR SPORTS CENTER EXPENDITURES	2,041,705	1,784,984	1,764,770	1,762,320	1,694,780

SPORTS COMPLEX – GOLF LEARNING CENTER

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 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
Furlough Pay Reduction			(820)
			<hr/> \$16,960
<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%)	13,325
Grounds Maintenance Technician	1 (60%)	1 (60%)	33,365
Summer Workers			7,000
Over-Time			0
Furlough Pay Reduction			(3,130)
			<hr/> \$71,550
<u>Pro Shop</u>			
Part Time			\$65,000

**Account Detail**

**706 Materials and Supplies**

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

**720 Insurance**

Medical	\$15,290
Dental	1,315
Life	<u>60</u>
	\$16,665

**713 Maintenance Grounds**

Fertilizers/Dressings	\$5,500
Mulch	1,000
Grass Seed	1,000
Miscellaneous	<u>500</u>
	\$8,000

**733 Materials & Supplies – Pro Shop**

Debit Cards	\$5,000
Range Balls	20,000
Mats	<u>5,000</u>
	\$30,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - ADMINISTRATIVE STAFF	34,888	24,704	17,780	17,780	16,960
1-	702 SALARIES - MAINTENANCE	84,491	94,244	89,460	89,460	71,550
1-	703 SALARIES - PRO SHOP	54,727	64,686	61,085	65,000	65,000
1-	704 SALARIES - LESSONS	0	594	14,000	8,000	0
TOTAL SALARIES & WAGES		174,106	184,228	182,325	180,240	153,510
2-	720 INSURANCE	13,052	13,723	15,610	15,610	16,665
2-	747 UNEMPLOYMENT BENEFITS	0	0	0	0	0
2-	793 IL MUNICIPAL RETIREMENT FUND	12,735	12,767	13,330	13,330	11,750
2-	794 FICA/MEDICARE	13,335	13,698	13,950	13,950	12,600
TOTAL EMPLOYEE BENEFITS		39,122	40,188	42,890	42,890	41,015
3-	716 CONTRACTUAL-GOLF LESSONS	47,926	36,878	0	1,920	32,000
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	19,811	23,159	29,070	28,320	31,150
3-	742 PHOTOPROCESSING	486	376	150	150	150
TOTAL CONTRACTUAL		68,223	60,413	29,220	30,390	63,300
4-	708 ELECTRICITY	12,865	22,085	25,000	12,000	13,000
4-	709 NORTH SHORE GAS	12,719	9,985	10,000	10,000	10,000
4-	710 TELEPHONE	2,797	3,291	3,600	3,600	3,600
TOTAL UTILITIES		28,381	35,361	38,600	25,600	26,600
5-	706 MATERIALS AND SUPPLIES	3,363	438	2,300	2,300	2,300
5-	722 POSTAGE	489	0	0	0	0
5-	723 OFFICE SUPPLIES	0	128	300	300	300
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	386	0	0	150	0
5-	733 MATERIALS & SUPPLIES-PRO SHOP	23,376	20,473	7,000	7,000	30,000
5-	735 PRO SHOP MERCHANDISE	30,486	28,526	10,000	3,000	5,000
5-	752 UNIFORMS	500	200	150	150	150
5-	799 MISCELLANEOUS	41	5,350	0	0	0
TOTAL COMMODITIES		58,641	55,115	19,750	12,900	37,750
6-	790 CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL		0	0	0	0	0
7-	712 MAINTENANCE BUILDING	1,322	2,024	2,300	1,500	1,500
7-	713 MAINTENANCE GROUNDS	7,628	11,834	10,000	8,000	8,000
7-	714 MAINTENANCE MOTOR VEHICLES	14,275	0	0	0	0
7-	715 MAINTENANCE OTHER EQUIPMENT	5,527	7,385	5,750	5,750	4,750
TOTAL REPAIRS & MAINTENANCE		28,752	21,243	18,050	15,250	14,250
TOTAL GOLF LEARNING CENTER EXPENDITURES		397,225	396,548	330,835	307,270	336,425



VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES - ADMINISTRATIVE STAFF	0	0	0	0	0
1-	702 SALARIES - MAINTENANCE	29,671	0	0	0	0
1-	703 SALARIES - ATTENDANTS	14,583	0	0	0	0
	TOTAL SALARIES & WAGES	44,254	0	0	0	0
2-	720 INSURANCE	0	0	0	0	0
2-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	10,566	12,351	0	0	0
2-	793 IL MUNICIPAL RETIREMENT FUND	2,654	0	0	0	0
2-	794 FICA/MEDICARE	3,258	0	0	0	0
	TOTAL EMPLOYEE BENEFITS	16,478	12,351	0	0	0
3-	728 TECHNICAL SERVICES	0	0	0	0	0
	TOTAL CONTRACTUAL	0	0	0	0	0
4-	708 ELECTRICITY	4,362	1,878	0	1,600	0
4-	709 NORTH SHORE GAS	2,033	336	0	200	0
4-	710 TELEPHONE	1,673	24	0	0	0
	TOTAL UTILITIES	8,068	2,238	0	1,800	0
5-	706 MATERIALS AND SUPPLIES	191	0	0	0	0
5-	723 OFFICE SUPPLIES	0	0	0	0	0
5-	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	30	0	0	0	0
5-	733 MATERIALS & SUPPLIES - MINI GOLF	0	0	0	0	0
5-	734 MATERIALS & SUPPLIES - BIRTHDAY PARTIES	0	0	0	0	0
5-	742 PHOTOPROCESSING	428	0	0	0	0
5-	743 MATERIALS & SUPPLIES - BATTING CAGES	0	0	0	0	0
5-	752 UNIFORMS	0	0	0	0	0
5-	799 MISCELLANEOUS	7,037	79	0	23,850	0
	TOTAL COMMODITIES	7,686	79	0	23,850	0
6-	790 CAPITAL OUTLAYS	7,778	0	0	0	0
	TOTAL CAPITAL	7,778	0	0	0	0
7-	712 MAINTENANCE BUILDING	150	0	0	0	0
7-	713 MAINTENANCE GROUNDS	10,017	0	0	0	0
	TOTAL REPAIRS & MAINTENANCE	10,167	0	0	0	0
	TOTAL FAMILY ENTERTAINMENT EXPENDITURES	94,431	14,668	0	25,650	0

## **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.

In 2010, the Village will issue approximately \$14 million in refunding bonds to reduce annual debt service payments.

### **Account Detail**

#### **795 Principal Payments**

Series 2000 G.O. Bonds (Dec 15)	\$50,000
Series 2001A G.O. Bonds (Dec 15)	0
Series 2004 G.O. Bonds (Dec 15)	<u>140,000</u>
	\$190,000

#### **796 Interest Payments**

Series 2000 G.O. Bonds (June 15 & Dec 15)	114,790
Series 2001A G.O. Bonds (June 15, & Dec 15)	81,645
Series 2004 G.O. Bond (June 15 & Dec 15)	92,515
Bonds (June 15, & Dec 15)	
Series 2010 G.O. Bond	<u>448,050</u>
	\$737,000

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

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
3- 728 TECHNICAL SERVICES (SALE OF FEC PROP)		-			
TOTAL CONTRACTUAL	-	-	-	-	-
5- 799 MISCELLANEOUS	0	0	0		
TOTAL COMMODITIES	0	0	0	0	0
9- 795 PRINCIPAL PAYMENTS	915,000	1,285,000	1,345,000	1,345,000	190,000
9- 796 INTEREST PAYMENTS	1,134,696	1,071,466	1,035,490	1,035,490	737,000
9- 797 PAYING AGENT FEES	3,000	2,000	3,300	3,300	4,000
TOTAL DEBT	2,052,696	2,358,466	2,383,790	2,383,790	931,000
TOTAL DEBT SERVICE EXPENDITURES	2,052,696	2,358,466	2,383,790	2,383,790	931,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
LIBERTYVILLE SPORTS COMPLEX - SUMMARY BUDGET

EXPENDITURES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ESTIMATE	2010-11 APPROVED
<u>SALARIES &amp; WAGES</u>					
INDOOR SPORTS CENTER	851,445	849,162	849,280	786,200	748,260
GOLF LEARNING CENTER	174,106	184,228	182,325	180,240	153,510
FAMILY ENTERTAINMENT CENTER	44,254	0	0	0	0
DEBT SERVICE	0	0	0	0	0
SALARIES & WAGES	1,069,805	1,033,390	1,031,605	966,440	901,770
<u>EMPLOYEE BENEFITS</u>					
INDOOR SPORTS CENTER	178,922	191,133	200,495	216,535	185,335
GOLF LEARNING CENTER	39,122	40,188	42,890	42,890	41,015
FAMILY ENTERTAINMENT CENTER	16,478	12,351	0	0	0
DEBT SERVICE	0	0	0	0	0
EMPLOYEE BENEFITS	234,522	243,672	243,385	259,425	226,350
<u>CONTRACTUAL</u>					
INDOOR SPORTS CENTER	172,562	179,115	181,910	187,430	197,850
GOLF LEARNING CENTER	68,223	60,413	29,220	30,390	63,300
FAMILY ENTERTAINMENT CENTER	0	0	0	0	0
DEBT SERVICE	0	0	0	0	0
CONTRACTUAL	240,785	239,528	211,130	217,820	261,150
<u>UTILITIES</u>					
INDOOR SPORTS CENTER	240,489	260,075	239,400	269,400	279,400
GOLF LEARNING CENTER	28,381	35,361	38,600	25,600	26,600
FAMILY ENTERTAINMENT CENTER	8,068	2,238	0	1,800	0
DEBT SERVICE	0	0	0	0	0
UTILITIES	276,938	297,674	278,000	296,800	306,000
<u>COMMODITIES</u>					
INDOOR SPORTS CENTER	282,096	155,044	144,950	154,020	148,450
GOLF LEARNING CENTER	58,641	55,115	19,750	12,900	37,750
FAMILY ENTERTAINMENT CENTER	7,686	79	0	23,850	0
DEBT SERVICE	0	0	0	0	0
COMMODITIES	348,423	210,238	164,700	190,770	186,200
<u>CAPITAL</u>					
INDOOR SPORTS CENTER	87,910	25,998	0	0	0
GOLF LEARNING CENTER	0	0	0	0	0
FAMILY ENTERTAINMENT CENTER	7,778	0	0	0	0
DEBT SERVICE	0	0	0	0	0
CAPITAL	95,688	25,998	0	0	0
<u>REPAIRS &amp; MAINTENANCE</u>					
INDOOR SPORTS CENTER	203,032	110,131	110,235	110,235	110,235
GOLF LEARNING CENTER	28,752	21,243	18,050	15,250	14,250
FAMILY ENTERTAINMENT CENTER	10,167	0	0	0	0
DEBT SERVICE	0	0	0	0	0
REPAIRS & MAINTENANCE	241,951	131,374	128,285	125,485	124,485

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
LIBERTYVILLE SPORTS COMPLEX - SUMMARY BUDGET

	2007-08	2008-09	2009-10	2009-10	2010-11
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<u>TRANSFERS</u>					
INDOOR SPORTS CENTER	12,000	12,000	12,000	12,000	12,000
GOLF LEARNING CENTER	0	0	0	0	0
FAMILY ENTERTAINMENT CENTER	0	0	0	0	0
DEBT SERVICE	0	0	0	0	0
TRANSFERS	12,000	12,000	12,000	12,000	12,000
 <u>DEBT</u>					
INDOOR SPORTS CENTER	13,249	2,326	26,500	26,500	13,250
GOLF LEARNING CENTER	0	0	0	0	0
FAMILY ENTERTAINMENT CENTER	0	0	0	0	0
DEBT SERVICE	2,052,696	2,358,466	2,383,790	2,383,790	931,000
DEBT	2,065,945	2,360,792	2,410,290	2,410,290	944,250
 TOTAL LIBERTYVILLE SPORTS COMPLEX	 4,586,057	 4,554,666	 4,479,395	 4,479,030	 2,962,205
 <hr/>					
	2007-08	2008-09	2009-10	2009-10	2010-11
LIBERTYVILLE SPORTS COMPLEX FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<b>INDOOR SPORTS COMPLEX</b>					
REVENUES	2,502,240	2,186,592	2,260,000	2,077,950	2,174,450
EXPENDITURES	2,041,705	1,784,984	1,764,770	1,762,320	1,694,780
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	460,535	401,608	495,230	315,630	479,670
 DEBT SERVICE (65% OF DEBT)	 1,334,252	 1,533,003	 1,549,464	 1,549,464	 605,150
NET INCOME/(LOSS) INDOOR SPORTS COMPLEX	(873,717)	(1,131,395)	(1,054,234)	(1,233,834)	(125,480)
 <b>GOLF LEARNING CENTER</b>					
REVENUES	550,096	424,384	510,500	384,190	403,700
EXPENDITURES	397,225	396,548	330,835	307,270	336,425
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	152,871	27,836	179,665	76,920	67,275
 DEBT SERVICE (35% OF DEBT)	 718,444	 825,463	 834,327	 834,327	 325,850
NET INCOME/(LOSS) GOLF LEARNING CENTER	(565,573)	(797,627)	(654,662)	(757,407)	(258,575)
 <b>FAMILY ENTERTAINMENT CENTER</b>					
REVENUES	91,325	8,050	-	1,000	-
EXPENDITURES	94,431	14,668	-	25,650	-
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	(3,106)	(6,618)	-	(24,650)	-
 DEBT SERVICE ()	 -	 -	 -	 -	 -
NET INCOME/(LOSS) FAMILY ENTERTAINMENT CENTER	(3,106)	(6,618)	-	(24,650)	-
 <b>GENERAL (BOND ISSUE)</b>					
REVENUES	70,000	85,000	-	8,410,020	420,000
EXPENDITURES	3,000	2,000	3,300	3,300	4,000
INCOME/LOSS	67,000	83,000	(3,300)	8,406,720	416,000
 TOTAL SPORTS COMPLEX REVENUES	 3,213,661	 2,704,026	 2,770,500	 10,873,160	 2,998,150
TOTAL SPORTS COMPLEX EXPENDITURES	4,586,057	4,554,666	4,479,395	4,479,030	2,962,205
NET INCOME/(LOSS)	(1,372,396)	(1,850,640)	(1,708,895)	6,394,130	35,945
 BEGINNING BALANCE MAY 1	 (4,521,295)	 (5,893,691)	 (7,744,331)	 (7,744,331)	 (1,350,201)
ENDING BALANCE APRIL 30	(5,893,691)	(7,744,331)	(9,453,226)	(1,350,201)	(1,314,256)



## **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**

**776 Parking Improvement**

Phase II: Surface Lot  
Improvements Design

Engineering \$85,000

Utility Relocation 250,000

Parking Signage 5,000

**\$340,000**

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

TAX INCREMENT FINANCING DISTRICT 09-00

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED TIF REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	609 PROPERTY TAX	2,024,300	2,060,732	2,100,000	2,251,814	2,300,000
C	622 SALES TAX-STATE	5,414	0	0	0	0
C	690 INTEREST	223,097	74,004	5,000	6,015	0
C	695 SALE OF LAND	0		0	0	0
	TRANSFER FROM IMPACT FEE	0	0	256,000	256,250	0
C	699 MISCELLANEOUS	0	0	0	2,900	0
TOTAL TIF REVENUES		2,252,811	2,134,736	2,361,000	2,516,979	2,300,000

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
	713 MAINTENANCE STREETScape	42,149	24,665	0	(929)	0
	721 INTERGOVERNMENTAL RISK MGMT AGENCY	59,437	69,417	0	0	0
	728 CONSULTING SERVICES	11,259	0	10,000	0	0
	770 STORM SEWER IMPROVEMENTS	37,086	330,178	0	191,255	0
	774 LANDSCAPE/STREETScape PROJECTS	52,075	16,780	0	0	0
	775 WATERMAIN REPLACEMENT/CONSTRUCTION	0	46,623	0	0	0
	776 PARKING IMPROVEMENTS	479,578	4,959,372	5,935,725	4,962,004	340,000
	777 SIDEWALK REPLACEMENT	4,447	4,983	0	5,215	0
	791 TRANSFER SALES TAX BOND FUND (Schertz Bldg)	218,765	222,580	0	0	0
	795 ACQUISITION OF LAND	3,514	0	0	0	0
	798 SURPLUS REBATED	0	0	0	0	1,610,000
	799 MISCELLANEOUS	6,313	4,200	4,500	7,275	5,000
TOTAL TIF EXPENDITURES		914,623	5,678,798	5,950,225	5,164,820	1,955,000

TAX INCREMENT FINANCING DISTRICT SUMMARY		2007-08	2008-09	2009-10	2009-10	2010-11
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		2,252,811	2,134,736	2,361,000	2,516,979	2,300,000
TOTAL EXPENDITURES		914,623	5,678,798	5,950,225	5,164,820	1,955,000
NET INCOME / (LOSS)		1,338,188	(3,544,062)	(3,589,225)	(2,647,841)	345,000
BEGINNING BALANCE MAY 1		5,042,059	6,380,247	2,836,185	2,836,185	188,344
ENDING BALANCE APRIL 30		6,380,247	2,836,185	(753,040)	188,344	533,344

## **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

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
601 PARKING IMPACT FEE	255,000	0	0	0	0
602 SIDEWALK IMPACT FEE	0	0	0	0	0
690 INTEREST	819	432	0	0	0
699 MISCELLANEOUS	0	0	0	0	0
TOTAL IMPACT FEE REVENUES	255,819	432	0	0	0

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
784 TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0
789 TRANSFER TO TIF	0	0	256,000	256,250	0
799 MISCELLANEOUS	0	0	0	0	0
TOTAL IMPACT FEE EXPENDITURES	0	0	256,000	256,250	0

	2007-08	2008-09	2009-10	2009-10	2010-11
IMPACT FEE FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	255,819	432	0	0	0
TOTAL EXPENDITURES	0	0	256,000	256,250	0
NET INCOME / (LOSS)	255,819	432	(256,000)	(256,250)	0
BEGINNING BALANCE MAY 1	0	255,819	256,250	256,250	0
ENDING BALANCE APRIL 30	255,819	256,250	250	0	0

## CAPITAL IMPROVEMENTS

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

### **Account Detail**

#### **773 Annual Road Improvement Program**

Dymond Road, Crane to Rte. 176	
Design	\$40,000
Dymond Road Streetlight Design	5,000
Parkview Drive	57,600
Dawes Street (West Golf to	
Warwick Lane)	15,000
Pavement Class C Patching	<u>220,000</u>
	\$337,600

#### **784 Sidewalks & Bike Paths**

Various Sidewalk	
Replacement	\$40,000

#### **799 Miscellaneous**

Sticker Decals	3,000
Vehicle Forms Printing	10,000
Postage for Stickers	6,500
Winchester Road Delineators	<u>10,000</u>
	\$29,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

CAPITAL IMPROVEMENT FUND 40-00

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
626 VEHICLE LICENSES	409,777	410,336	400,000	400,000	410,000
671 TELECOM INFRASTRUCTURE MAINT FEE	267,222	280,891	275,000	255,000	255,000
684 FEDERAL REIMBURSEMENT	115,293	6,613	0	0	0
686 SALE OF FIXED ASSETS	0	0	0	0	0
690 INTEREST	8,835	3,138	1,500	200	0
691 TRANSFER GENERAL FUND	0	0	0	0	0
699 MISCELLANEOUS	134,884	1,135	100	2,650	500
<b>TOTAL CAPITAL IMPROVEMENT REVENUES</b>	<b>936,011</b>	<b>702,113</b>	<b>676,600</b>	<b>657,850</b>	<b>665,500</b>

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
773 ANNUAL ROAD IMPROVEMENT PROGRAM	138,320	2,678	325,000	255,120	337,600
774 STORM SEWER IMPROVEMENTS	228,847	94,895	0	0	0
775 STREETLIGHT REPLACEMENT	-2,202	5,539	0	0	0
777 BUTTERFIELD SIDEWALKS, LIGHTING, SIGNALS	0	510	10,500	18,710	0
781 ENGINEERING FAU PROJECTS	66,493	26,448	88,000	88,000	0
782 LAKE STREET BRIDGE REPLACEMENT	39,880	728,993	15,000	71,790	0
784 SIDEWALKS AND BIKE PATHS	76,958	500	40,000	34,245	40,000
785 ENTRYWAY SIGNAGE	31,570	0	10,000	0	0
789 PETERSON ROAD CORRIDOR	4,849	7,982	10,000	310	10,000
799 MISCELLANEOUS	34,103	27,581	23,400	23,400	29,500
TRANSFER TO GENERAL FUND	0	0	0	300,000	0
<b>TOTAL CAPITAL IMPROVEMENT EXPENDITURES</b>	<b>618,818</b>	<b>895,126</b>	<b>521,900</b>	<b>791,575</b>	<b>417,100</b>

	2007-08	2008-09	2009-10	2009-10	2010-11
CAPITAL IMPROVEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	936,011	702,113	676,600	657,850	665,500
TOTAL EXPENDITURES	618,818	895,126	521,900	791,575	417,100
NET INCOME / (LOSS)	317,193	(193,013)	154,700	(133,725)	248,400
BEGINNING BALANCE MAY 1	635,751	952,944	759,931	759,931	626,206
ENDING BALANCE APRIL 30	952,944	759,931	914,631	626,206	874,606

## **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**

Shoreline Plant Management (Butler Lake)	\$8,700
Weed Spraying Butler Lake	10,000
Bolander Ice Rink Liner	3,000
Rose Garden Spraying and Supplies	4,500
Tennis Club Road Repair (golf course access road)	<u>24,000</u>
	\$50,200

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

PARK IMPROVEMENT FUND 45-00

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED
654 PARK IMPACT FEES	261,916	224,993	187,600	100,000	60,000
655 TREE RESTORATION	36,000	11,250	0	4,400	0
685 GRANT REIMBURSEMENT	0	0	0	0	0
686 BUY A BRICK	0	0	0	0	0
690 INTEREST	15,723	1,220	1,500	0	0
691 TRANSFER GENERAL FUND	0	0	0	0	0
698 WETLAND MITIGATION	0	0	0	0	0
699 NON-RESIDENT SPORTS FEES	7,900	8,181	6,000	10,500	11,000
<b>TOTAL PARK IMPROVEMENT FUND REVENUES</b>	<b>321,539</b>	<b>245,644</b>	<b>195,100</b>	<b>114,900</b>	<b>71,000</b>

	2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED
6- 782 PARK IMPROVEMENT COSTS	198,075	254,464	132,000	122,200	50,200
8- 791 TRANSFER SALES TAX BOND FUND (Rec Offices)	77,535	80,465	78,115	78,115	81,315
5- 799 MISCELLANEOUS	2,692	46,402	0	0	0
<b>TOTAL PARK IMPROVEMENT FUND EXPENDITURES</b>	<b>278,302</b>	<b>381,331</b>	<b>210,115</b>	<b>200,315</b>	<b>131,515</b>

	2007-08	2008-09	2009-10	2009-10	2010-11
PARK IMPROVEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED
TOTAL REVENUES	321,539	245,644	195,100	114,900	71,000
TOTAL EXPENDITURES	278,302	381,331	210,115	200,315	131,515
NET INCOME / (LOSS)	43,237	(135,687)	(15,015)	(85,415)	(60,515)
BEGINNING BALANCE MAY 1	555,762	598,999	463,312	463,312	377,897
ENDING BALANCE APRIL 30	598,999	463,312	448,297	377,897	317,382

## **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**

<b>794 Fire Station</b>		<b>795 Schertz Building</b>	
Generator Replacement	\$36,000	HVAC Replacements	\$25,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

PUBLIC BUILDING IMPROVEMENT FUND 46-00

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	680 GRANT	0	0	0	0	36,000
C	690 INTEREST	2,215	270	0	0	0
C	691 TRANSFER GENERAL FUND (Public Buildings)	55,000	55,000	55,000	55,000	55,000
C	699 MISCELLANEOUS	0	0	0	0	0
TOTAL PUBLIC BLDG IMPROVEMENT FUND REVENUES		57,215	55,270	55,000	55,000	91,000

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
	790 VILLAGE HALL	31,637	7,156	500	0	0
	791 CIVIC CENTER	0	3,049	35,000	35,000	0
	792 PUBLIC WORKS BUILDING	0	0	2,400	1,035	0
	794 FIRE STATIONS	39,896	26,504	22,500	21,990	36,000
	795 SCHERTZ MUNICIPAL BUILDING	208,186	132,228	25,000	100	25,000
	796 PARK/RECREATION BUILDINGS	0	0	0	0	0
	799 MISCELLANEOUS (Contingency)	0	0	0	0	0
TOTAL PUB BLDG IMPROVEMENT FUND EXPENDITURES		279,719	168,937	85,400	58,125	61,000

PUBLIC BUILDING IMPROVEMENT FUND		2007-08	2008-09	2009-10	2009-10	2010-11
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		57,215	55,270	55,000	55,000	91,000
TOTAL EXPENDITURES		279,719	168,937	85,400	58,125	61,000
NET INCOME / (LOSS)		(222,504)	(113,667)	(30,400)	(3,125)	30,000
BEGINNING BALANCE MAY 1		384,537	162,033	48,366	48,366	45,241
ENDING BALANCE APRIL 30		162,033	48,366	17,966	45,241	75,241



## **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.

	<b><u>Performance Data</u></b>				
	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Estimate</u> <u>2009-10</u>	<u>Projected</u> <u>2010-11</u>
Vehicle Replacements	9	9	11	2	2
Unleaded Fuel (gal.)	63,569	59,635	56,017	55,000	55,000
Diesel Fuel (gal.)	27,953	40,810	41,506	41,000	41,000
<i>No. of Vehicles per Department</i>					
Public Works	76	76	76	76	76
Police	27	27	27	27	27
Fire	25	24	24	24	24
Parks & Recreation	28	28	28	28	28
Administration	1	1	1	1	1
Community Development	7	7	7	7	7
TERF	1	1	1	1	1
<b>Total</b>	<b>165</b>	<b>164</b>	<b>164</b>	<b>164</b>	<b>164</b>
Vehicle Procedures Performed on Village Vehicles	3,371	3,347	3,350	3,300	3,300
<i>Preventive Maintenance by Department (hours)</i>					
Public Works	326.10	295.65	235	240	240
Police	295	202.30	215	230	230
Fire	125.15	100.85	110	120	120
Parks & Recreation	69.05	50.75	60	60	60
Administration	6.55	4.25	4.0	4.0	4.0
Community Development	33.70	25.10	24	25	25
TERF	1.3	2.30	2.0	2.0	2.0
<b>Total</b>	<b>856.85</b>	<b>645.20</b>	<b>650</b>	<b>681</b>	<b>681</b>
No. of Vehicles/Equipment per Staff	55	54.67	54.67	54.67	54.67

FLEET SERVICES AND REPLACEMENT FUND

<u>Authorized Personnel</u>	<u>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
Fleet Services Supervisor	1	1	\$94,250
Furlough Pay Reduction			(4,350)
			<hr/> \$89,900
 Clerical	 1 (10%)	 1 (10%)	 5,695
Furlough Pay Reduction			(265)
			<hr/> \$5,430
 Equipment Mechanic	 3	 3	 205,535
Overtime			9,800
Furlough Pay Reduction			(9,485)
			<hr/> \$205,850

**Account Detail**

**720 Insurance**

Medical	70,300
Dental	5,250
Life	<u>230</u>
	\$75,780

**728 Contractual Repair Services**

Towing, Repairs	\$13,000
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**782 Vehicle Purchases**

<u>Police</u>	
5 Patrol Squads	\$120,000
4WD Vehicle	<u>0</u>
	\$120,000

Public Works

Utility Truck (\$55,588)	\$0
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**Total Purchases \$143,000**

**795 Lease Payments**

<u>Fire</u>	
Aerial Truck (2 of 5)	184,590
Ambulance (Pymts 4-7 of 12)	50,465
Ambulance	<u>31,632</u>
	\$266,687

Public Works

2 ½ Ton Dump Truck (1 of 5)	\$31,385
Dump w/Wing Plow	28,050
Dump w/Plow	23,500
Dump w/Plow	24,260
Utility Truck 303	<u>11,118</u>
	\$118,313

**Total Lease Payments \$385,000**

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 FLEET SERVICES & REPLACEMENT FUND 30-00

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	614 FLEET SERVICES FEES	704,375	650,940	651,425	587,500	571,200
C	656 GAS CHARGES	14,410	22,639	20,000	13,500	13,500
C	677 DAMAGE TO VILLAGE VEHICLES	25,636	24,839	10,000	30,000	20,000
	678 COURT FINES-POLICE VEHICLE REPLACEMENT	14,717	21,752	24,000	13,500	15,000
C	686 SALE OF FIXED ASSETS	19,601	76,244	5,000	15,500	10,000
C	690 INTEREST	28,024	5,982	6,000	3,750	1,000
C	692 VEHICLE REPLACEMENT FEES (Enterprise Fund)	76,775	69,540	69,000	69,000	71,310
C	693 VEHICLE REPLACEMENT FEES (General Fund)	619,905	634,345	679,210	509,410	672,290
C	699 MISCELLANEOUS	340	204	0	8,900	3,500
TOTAL FLEET SERVICES REVENUES		1,503,783	1,506,485	1,464,635	1,251,060	1,377,800
BUDGETED EXPENDITURES		2007-08	2008-09	2009-10	2009-10	2010-11
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701 SALARIES ADMINISTRATION	91,333	91,867	94,250	73,950	89,900
1-	702 SALARIES CLERICAL	5,165	5,608	5,550	5,435	5,430
1-	704 SALARIES MAINTENANCE	195,605	205,368	215,315	210,590	205,850
TOTAL SALARIES & WAGES		292,103	302,843	315,115	289,975	301,180
2-	720 INSURANCE	65,085	68,981	70,760	70,760	75,780
2-	793 EMPLOYER CONTRIBUTION IMRF	28,278	28,624	31,510	31,510	33,130
2-	794 EMPLOYER CONTRIBUTION FICA/MEDICARE	21,166	21,855	24,110	24,110	23,040
TOTAL EMPLOYEE BENEFITS		114,529	119,460	126,380	126,380	131,950
3-	721 INTERGOVERNMENTAL RISK MGMT AGENCY	21,164	23,252	28,310	29,590	32,300
3-	728 CONTRACTUAL REPAIR SERVICES	24,005	15,386	13,000	20,000	13,000
3-	787 FIRE CONTRACTUAL REPAIRS	38,651	54,986	22,800	30,000	22,800
3-	788 POLICE CONTRACTUAL REPAIRS	3,323	5,258	4,000	4,000	4,000
TOTAL CONTRACTUAL		87,143	98,882	68,110	83,590	72,100
5-	706 SHOP SUPPLIES	4,238	2,870	5,000	5,000	5,000
5-	707 TOOLS	2,746	2,594	3,500	3,500	3,500
4-	711 GASOLINE & OIL	270,681	243,339	298,560	298,560	298,560
5-	713 VEHICLE WASHING	3,574	3,341	3,600	3,600	3,600
5-	714 VEHICLE PARTS	87,582	95,545	73,200	73,200	73,200
5-	726 TRAVEL, TRAINING & DUES	811	587	650	430	630
5-	752 UNIFORMS	1,402	527	1,000	1,000	1,000
5-	755 LICENSE, TITLE & INSPECTION FEES	2,525	2,724	2,500	2,500	2,500
5-	789 ACCIDENT DAMAGE EXPENSE	23,275	22,914	10,000	18,000	10,000
5-	791 TRANSFER VEHICLE REPLACEMENTS	0	0	4,575	4,575	4,575
5-	799 MISCELLANEOUS	1,048	804	500	200	250
TOTAL COMMODITIES		397,882	375,245	403,085	410,565	402,815
6-	782 VEHICLE REPLACEMENT COSTS	368,083	174,440	43,000	41,400	120,000
6-	790 CAPITAL OUTLAY	355	66,585	0	0	0
TOTAL CAPITAL		368,438	241,025	43,000	41,400	120,000
7-	712 MAINTENANCE SHOP FACILITIES	0	376	500	500	500
7-	715 MAINTENANCE OTHER EQUIPMENT	7,608	8,781	7,250	7,250	7,250
TOTAL REPAIRS & MAINTENANCE		7,608	9,157	7,750	7,750	7,750
9-	795 LEASE PAYMENTS	252,364	463,717	450,840	447,840	385,000
TOTAL DEBT		252,364	463,717	450,840	447,840	385,000
TOTAL FLEET/VEHICLE REPLACEMENT FUND EXP		1,520,067	1,610,329	1,414,280	1,407,500	1,420,795



VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 FLEET SERVICES & REPLACEMENT FUND 30-00

	2007-08	2008-09	2009-10	2009-10	2010-11
FLEET SERVICES & REPLACEMENT FUND SUMMARY	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	1,503,783	1,506,485	1,464,635	1,251,060	1,377,800
TOTAL EXPENDITURES	1,520,067	1,610,329	1,414,280	1,407,500	1,420,795
NET INCOME / (LOSS)	(16,284)	(103,844)	50,355	(156,440)	(42,995)
BEGINNING BALANCE MAY 1	811,702	795,418	691,574	691,574	535,134
ENDING BALANCE APRIL 30	795,418	691,574	741,929	535,134	492,139

## 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>2009-10 Positions</u>	<u>2010-11 Positions</u>	<u>2010-11 Proposed</u>
<u>Administration</u>			
MIS Coordinator	1	1	\$89,720
Assistant Village Administrator		1 (10%)	14,195
Part-Time			20,000
GIS Technician		1(20%)	10,205
Furlough Pay Reduction			(5,260)
			\$128,860
 <b>Account Detail</b>			
<b>719 Internet Access</b>		<b>730 Web page Services</b>	
T-1 Internet	\$7,560	Maintenance	\$8,000
WAN Connections	<u>9,940</u>		
	\$17,500	<b>790 Capital Outlay</b>	
<b>728 Consulting</b>		Firehouse Server Relocation	\$5,000
Network Consultant	\$14,000	Replace 5 Computers	
Security Assessment	<u>5,500</u>	and Software	6,100
	\$19,500	Gateway Security Appliance	22,650
<b>729 Software, Licensing, Updates</b>		Replace Servers with Virtual	
Finance and Accounting (MSI)		Server	45,000
Maintenance	\$12,900	Cisco Poe Switch	3,500
Parks and Recreation (Class)		Firewall for Bolander	<u>360</u>
Maintenance	16,800		\$82,610
Building Permit (BS&A)			
Maintenance	1,275		
GIS/CAD Maintenance	5,100		
Firehouse and Ambulance Billing			
Maintenance	1,900		
Fleet Program Maintenance	2,000		
Sensus Water Meter Reading	1,400		
Virus and Filtering Maintenance	12,550		
Backup System Maintenance	4,675		
Computer Management Software			
Maintenance	5,450		
E-mail Security	6,500		
Blackberry Maintenance	1,330		
Phone System Support/Maintenance	9,800		
Cisco Router/Switch Maintenance	<u>6,000</u>		
	\$87,680		

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 TECHNOLOGY EQUIPMENT REPLACEMENT FUND 31-00

			2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED REVENUES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	617	COMPUTER/TECHNOLOGY USER FEES	102,000	102,000	102,000	102,000	102,000
C	620	CELL TOWER LEASE PAYMENTS	22,200	33,098	28,000	82,200	84,000
	674	TELECOM INFRASTRUCTURE MAINT FEE	267,889	280,256	275,000	255,000	255,000
C	686	SALE OF FIXED ASSETS	0	0	0	0	0
C	690	INTEREST	601	249	200	0	0
C	699	MISCELLANEOUS	0	0	0	0	0
TOTAL TECH EQUIP REPLACEMENT FUND REVENUES			392,690	415,603	405,200	439,200	441,000

			2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES ADMINISTRATION	117,160	98,562	109,720	105,000	128,860
TOTAL SALARIES & WAGES			117,160	98,562	109,720	105,000	128,860
2-	720	INSURANCE	45	0	100	100	60
2-	793	EMPLOYER CONTRIBUTION IMRF	8,018	8,068	10,970	9,000	14,175
2-	794	EMPLOYER CONTRIBUTION FICA/MEDICARE	6,462	7,398	8,395	8,000	9,860
TOTAL EMPLOYEE BENEFITS			14,525	15,466	19,465	17,100	24,095
3-	728	CONSULTING SERVICES	20,465	12,866	17,000	18,500	19,500
TOTAL CONTRACTUAL			20,465	12,866	17,000	18,500	19,500
4-	711	WIRELESS SERVICE	8,938	13,094	12,000	6,000	7,200
4-	719	INTERNET/WAN ACCESS	13,806	14,033	21,415	16,300	17,500
TOTAL UTILITIES			22,744	27,127	33,415	22,300	24,700
5-	706	COMPUTER SUPPLIES	15,015	11,253	12,000	10,000	12,000
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	5,018	4,333	5,000	600	5,000
5-	729	SOFTWARE, LICENSING, UPDATES	73,351	73,696	85,650	84,845	87,680
5-	730	WEB PAGE SERVICES	20,407	8,370	8,620	8,600	8,000
5-	799	MISCELLANEOUS	904	698	1,000	600	1,000
TOTAL COMMODITIES			114,695	98,350	112,270	104,645	113,680
6-	790	CAPITAL OUTLAY	95,675	59,365	55,700	70,540	82,610
6-	795	LEASE PAYMENTS	0	0	0	16,655	33,310
TOTAL CAPITAL			95,675	59,365	55,700	87,195	115,920
7-	714	MAINTENANCE MOTOR VEHICLES	2,228	1,480	2,840	2,840	1,000
7-	715	HARDWARE MAINTENANCE	3,584	1,885	5,000	2,000	5,000
TOTAL REPAIRS & MAINTENANCE			5,812	3,365	7,840	4,840	6,000
TOTAL TECH EQUIP REPLACEMENT FUND EXPENDITURES			391,076	315,101	355,410	359,580	432,755



## **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)	\$75,000
Series 2008 (Dec 15)	<u>50,000</u>
	\$125,000

**796 Interest Payment**

Series 2003 (June 15, Dec 15)	\$2,175
Series 2008(June 15, Dec 15)	<u>57,855</u>
	\$60,030

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

GENERAL BOND AND INTEREST 08-00

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	601 PROPERTY TAX	225,311	240,594	225,280	213,520	185,030
C	690 INTEREST	3,015	2,189	700	0	0
C	698 BOND PROCEEDS	0	1,710,000	0	0	0
C	699 MISCELLANEOUS REVENUE	0	0	0	0	0
TOTAL GENERAL BOND & INTEREST REVENUES		228,326	1,952,783	225,980	213,520	185,030

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
	728 BOND ISSUANCE COSTS	0	26,632	0	0	0
	729 BOND DISCOUNT	0	11,628	0	0	0
	795 PRINCIPAL PAYMENTS	115,000	135,000	145,000	145,000	125,000
	796 INTEREST PAYMENTS	101,650	98,863	63,655	63,655	60,030
	797 PAYING AGENT FEES	1,200	1,200	1,200	1,030	1,100
	798 PAYMENT TO BOND ESCROW	0	1,666,792	0	0	0
	799 MISCELLANEOUS	0	0	0	0	0
TOTAL GENERAL BOND & INTEREST EXPENDITURES		217,850	1,940,115	209,855	209,685	186,130

		2007-08	2008-09	2009-10	2009-10	2010-11
GENERAL BOND AND INTEREST SUMMARY		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		228,326	1,952,783	225,980	213,520	185,030
TOTAL EXPENDITURES		217,850	1,940,115	209,855	209,685	186,130
NET INCOME / (LOSS)		10,476	12,668	16,125	3,835	-1,100
BEGINNING BALANCE MAY 1		409,253	419,729	432,397	432,397	436,232
ENDING BALANCE APRIL 30		419,729	432,397	448,522	436,232	435,132

## **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)

\$55,000

#### **796 Interest Payments**

Series 1997 (June 15 and Dec 15)

\$25,715

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

SALES TAX BOND FUND 15-00

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	611 PLEDGED SALES TAX	807,004	608,625	0	0	0
C	690 INTEREST	3,491	1,096	500	0	0
T	691 TRANSFER COMMUTER PARKING	0	0	0	0	0
T	692 TRANSFER ENTERPRISE FUND (PW Facility)	60,000	60,000	0	0	0
T	693 TRANSFER TIF FUND (Schertz Bldg)	218,765	222,580	0	0	0
T	694 TRANSFER ETSB	25,000	25,000	0	0	0
T	695 TRANSFER SEWER (Schertz Bldg)	43,005	43,690	0	0	0
T	696 TRANSFER PARK IMPROVEMENT FUND	77,535	80,465	78,115	78,115	81,315
C	698 BOND PROCEEDS	0	0	0	0	0
C	699 MISCELLANEOUS	0	0	0	0	0
TOTAL SALES TAX BOND FUND REVENUES		1,234,800	1,041,456	78,615	78,115	81,315

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
	728 BOND ISSUANCE COSTS	0	0	0	0	0
	729 BOND DISCOUNT	0	0	0	0	0
	795 PRINCIPAL PAYMENTS	1,125,000	1,175,000	50,000	50,000	55,000
	796 INTEREST PAYMENTS	104,810	68,235	28,115	28,115	25,715
	797 PAYING AGENT FEES/MISC	3,000	1,800	600	600	600
	798 PAYMENT TO ESCROW AGENT	0	0	0	0	0
	TRANSFER TO GENERAL FUND	0	0	0	250,000	0
TOTAL SALES TAX BOND FUND EXPENDITURES		1,232,810	1,245,035	78,715	328,715	81,315

		2007-08	2008-09	2009-10	2009-10	2010-11
SALES TAX BOND FUND SUMMARY		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		1,234,800	1,041,456	78,615	78,115	81,315
TOTAL EXPENDITURES		1,232,810	1,245,035	78,715	328,715	81,315
NET INCOME / (LOSS)		1,990	-203,579	-100	-250,600	0
BEGINNING BALANCE MAY 1		552,330	554,320	350,741	350,741	100,141
ENDING BALANCE APRIL 30		554,320	350,741	350,641	100,141	100,141



## **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

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	608 VILLAGE CONTRIBUTIONS-PENSION	844,428	865,829	973,000	978,825	1,235,640
C	618 PERSONAL PROPERTY REPLACEMENT TAX	10,000	10,000	10,000	10,000	10,000
C	683 PAYROLL CONTRIBUTIONS	314,923	329,924	330,000	328,500	330,000
C	688 APPRECIATION (DEPRECIATION) FAIR MKT VALUE	(569,105)	(2,505,001)	0	0	0
C	690 INTEREST (Including Gain/Loss on Securities)	1,075,503	785,240	460,000	414,000	350,000
C	699 MISCELLANEOUS	0		0	0	0
TOTAL POLICE PENSION FUND REVENUES		1,675,749	(514,008)	1,773,000	1,731,325	1,925,640

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	2,995	3,000	3,000	3,250	3,000
	730 PENSIONS OFFICERS	947,570	992,072	1,020,720	1,133,000	1,279,350
	731 PENSIONS WIDOWS	232,252	242,066	242,065	242,065	205,050
	732 MEDICAL EXPENSES	16,105	0	5,000	0	5,000
	746 INVESTMENT MANAGEMENT EXPENSE	37,770	34,867	38,000	35,000	36,000
	747 FILING FEE	3,337	3,664	3,800	3,744	3,800
	748 BANK CHARGES	15,741	14,767	15,000	15,000	15,000
	749 AUDIT	3,000	3,500	3,000	3,000	3,000
	750 PENSION REFUNDS	0	0	0	2,845	0
	776 LEGAL EXPENSES	14,663	37,818	20,000	2,280	5,000
	789 LOSS ON SALE OF INVESTMENT	0	582,593	0	0	0
	796 INTEREST EXPENSE	0	0	0	0	0
	799 MISCELLANEOUS	3,356	3,784	3,500	3,785	3,800
TOTAL POLICE PENSION FUND EXPENDITURES		1,276,789	1,918,131	1,354,085	1,443,969	1,559,000

		2007-08	2008-09	2009-10	2009-10	2010-11
POLICE PENSION FUND SUMMARY		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		1,675,749	(514,008)	1,773,000	1,731,325	1,925,640
TOTAL EXPENDITURES		1,276,789	1,918,131	1,354,085	1,443,969	1,559,000
NET INCOME / (LOSS)		398,960	(2,432,139)	418,915	287,356	366,640
BEGINNING BALANCE MAY 1		18,319,176	18,718,136	16,285,997	16,285,997	16,573,353
ENDING BALANCE APRIL 30		18,718,136	16,285,997	16,704,912	16,573,353	16,939,993

## **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

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
C	608 VILLAGE CONTRIBUTIONS-PENSION	585,320	613,360	697,000	702,660	981,060
C	618 PERSONAL PROPERTY REPLACEMENT TAX	10,000	10,000	10,000	10,000	10,000
C	683 PAYROLL CONTRIBUTIONS	223,709	234,460	235,000	248,100	256,000
C	688 APPRECIATION (DEPRECIATION) FAIR MKT VALUE	(434,365)	(2,736,107)	0	0	0
C	690 INTEREST (Including Gain/Loss on Securities)	1,053,874	427,893	320,000	340,000	210,000
C	699 MISCELLANEOUS	0	0	0	1,415	0
TOTAL FIREFIGHTERS PENSION FUND REVENUES		<u>1,438,538</u>	<u>(1,450,394)</u>	<u>1,262,000</u>	<u>1,302,175</u>	<u>1,457,060</u>

		2007-08	2008-09	2009-10	2009-10	2010-11
BUDGETED EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
	726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	180	182	300	160	200
	730 PENSIONS OFFICERS	696,718	798,271	825,000	768,650	776,855
	731 PENSIONS WIDOWS	63,152	100,216	110,150	160,925	177,850
	732 MEDICAL EXPENSES	0	0	2,000	0	2,000
	746 INVESTMENT MANAGEMENT EXPENSE	31,396	27,795	30,000	22,000	29,000
	747 FILING FEE	2,832	3,133	3,200	3,260	3,400
	748 BANK CHARGES	1,500	1,500	1,500	1,500	1,500
	749 AUDIT	3,000	3,500	3,000	3,000	3,000
	750 PENSION REFUNDS	0	0	0	0	0
	776 LEGAL FEES	0	0	2,000	500	2,000
	789 LOSS ON SALE OF INVESTMENT	0	0	0	0	0
	796 INTEREST EXPENSE	0	0	0	0	0
	799 MISCELLANEOUS	0	400	0	0	0
TOTAL FIREFIGHTERS PENSION FUND EXPENDITURES		<u>798,778</u>	<u>934,997</u>	<u>977,150</u>	<u>959,995</u>	<u>995,805</u>

FIREFIGHTERS PENSION FUND SUMMARY		2007-08	2008-09	2009-10	2009-10	2010-11
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES		1,438,538	(1,450,394)	1,262,000	1,302,175	1,457,060
TOTAL EXPENDITURES		<u>798,778</u>	<u>934,997</u>	<u>977,150</u>	<u>959,995</u>	<u>995,805</u>
NET INCOME / (LOSS)		639,760	(2,385,391)	284,850	342,180	461,255
BEGINNING BALANCE MAY 1		<u>15,649,950</u>	<u>16,289,710</u>	<u>13,904,319</u>	<u>13,904,319</u>	<u>14,246,499</u>
ENDING BALANCE APRIL 30		<u>16,289,710</u>	<u>13,904,319</u>	<u>14,189,169</u>	<u>14,246,499</u>	<u>14,707,754</u>



## 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

# 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](http://www.libertyville.com)

### Village Bond Rating

Moody's Aa1

Fire ISO Rating: 2

### Tax Rates:

Sales Tax	7%
Telecommunications Tax	6%
Gas Utility Tax	5%
Electric Utility Tax	Approximately 5% (rate varies by usage)

## 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)

<u>Equalized Assessed Valuation 2008</u>		
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

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## DEMOGRAPHICS continued

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### 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

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 10-O-50

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 2010 AND ENDING ON THE THIRTIETH DAY OF APRIL 2011

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Adopted by the  
President and Board of Trustees  
of  
the Village of Libertyville  
this 27<sup>th</sup> day of April, 2010

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Published in pamphlet form by  
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Village of Libertyville  
Lake County, Illinois  
this 29th day of April, 2010

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 10-O- 50

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 2010 AND ENDING ON THE THIRTIETH DAY OF APRIL 2011

WHEREAS, a tentative annual budget for the Village of Libertyville, County of Lake, State of Illinois, for the fiscal year ending April 30, 2011, 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 April 15, 2010 in the *Libertyville Review*, a newspaper published and having a general circulation within the Village of Libertyville, held a public hearing on April 27, 2010 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 2010 and ending on the thirtieth day of April 2011, as presented to the President and Board of Trustees of the Village of Libertyville on April 27, 2010 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	\$1,145,680	
Engineering	252,805	
Community Development	1,281,055	
Police	7,470,590	
Emergency Management Agency	5,100	
Swimming Pool Operations	347,110	
Golf Course	130,680	
Senior Programs	62,000	
Public Buildings	123,060	
Legislative Boards	91,820	
CBD Parking	16,625	
Legal	332,500	
Community Organizations	<u>196,200</u>	
Total Corporate Fund		\$11,455,225
For Fire Protection:		
Ambulance	\$4,095,988	
Fire Protection	<u>2,205,532</u>	
Total Fire Protection		\$6,301,520
For Highways & Bridges		
Maintenance	\$1,365,935	
Snow Removal & Ice Control	271,670	
Refuse & Recycling	<u>121,060</u>	
Total Highways & Bridges		\$1,758,665
For Public Parks		\$1,250,800

For Recreation System		\$1,211,755
For Motor Fuel Tax Fund		\$540,740
For Commuter Parking Fund		\$345,505
For Impact Fee Fund		\$0
For Tax Increment Financing Fund		\$1,955,000
For Emergency Telephone System Fund		\$306,960
For Fire Fund		\$7,000
For Foreign Fire Insurance		\$75,000
For Combined Water & Sewer System		\$8,234,085
For Libertyville Sports Complex		\$2,962,205
For Special Service Area		
Timber Creek	\$21,100	
Concord at Interlaken	<u>28,900</u>	
Total Special Service Area		\$50,000
For Hotel/Motel Tax Fund		\$176,600
For Bonded Indebtedness:		
General Obligation Bond Fund	\$186,130	
Sales Tax Bond Fund	<u>81,315</u>	
Total Bonded Indebtedness		\$267,445
For Capital Improvements:		
Capital Improvement Fund	\$417,100	
Park Improvement Fund	131,515	
Public Buildings Improvement Fund	<u>61,000</u>	
Total Capital Improvements		\$609,615
For Internal Service Funds:		
Fleet Services & Replacement	\$1,420,795	
Technology & Equipment	<u>432,755</u>	
Total Internal Service Funds		\$1,853,550
For Police Pension Fund		\$1,559,000
For Firefighter Pension Fund		\$995,805
TOTAL 2010-2011 Municipal Budget		\$41,916,475

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.

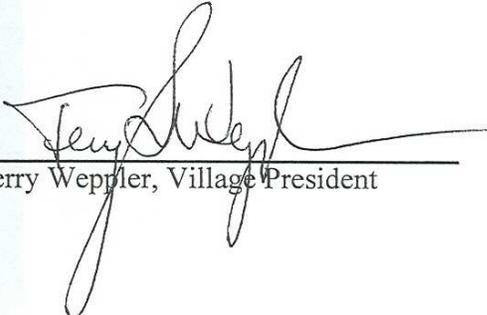
PASSED this 27<sup>th</sup> day of April, 2010

AYES: JOHNSON, PROEPPER, CULLUM, MORAS, GAINES, JUSTICE

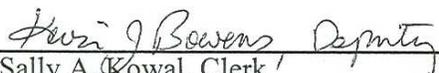
NAYS: None

ABSENT: None

APPROVED this 29<sup>th</sup> day of April, 2010.

  
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Terry Weppeler, Village President

ATTEST:

  
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Sally A. Kowal, Clerk