Libertyville
spirit of independence

2011-2012
Annual Budget Report

Village of Libertyville, IL

Village of Libertyville History

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.

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Village of Libertyville, Illinois
2011-2012 Municipal Budget

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of Libertyville

Illinois

For the Fiscal Year Beginning

May 1, 2010

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, 2010. This is the fifteenth 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.

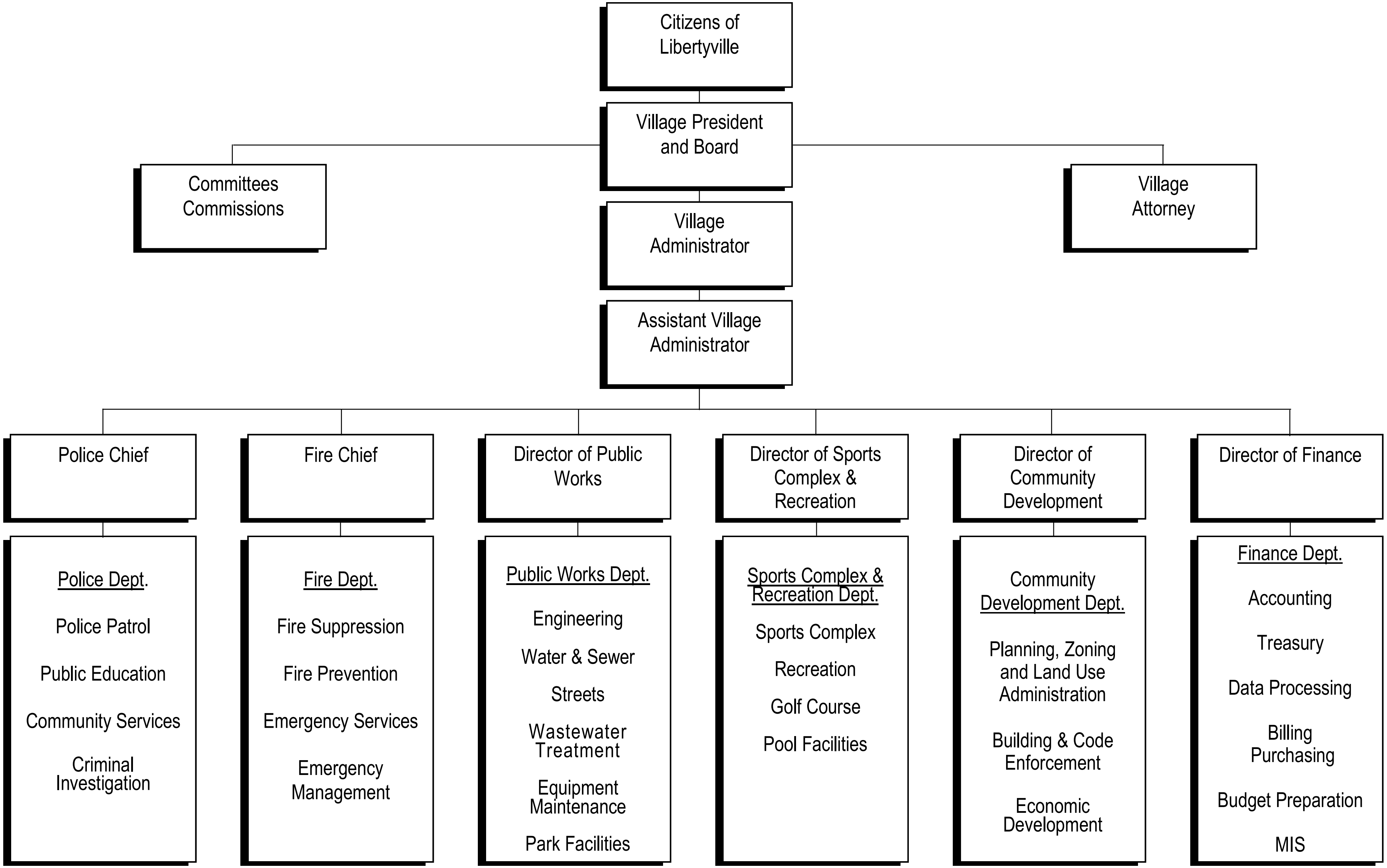
Mission

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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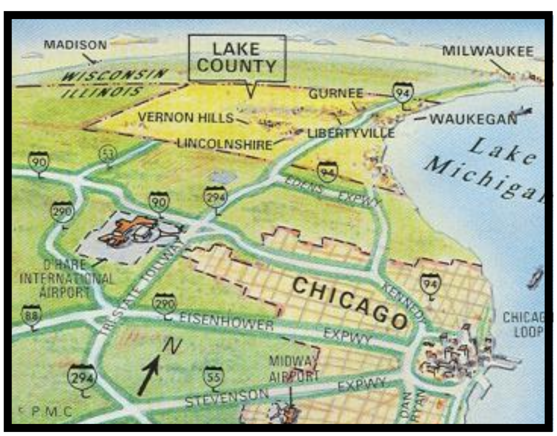
May 1, 2011

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 revised annual Village Budget for the fiscal year beginning May 1, 2011 and ending April 30, 2012. Preparation of the budget was based upon the 2010 Tax Levy, Village Five Year Financial Plan, and Village Board direction at the Committee of the Whole meeting held on November 9, 2010. The Village Board met to discuss the proposed budget in workshop meetings on Saturday, March 12, 2011 and Tuesday, March 15, 2011 and any changes agreed upon during those meetings have been incorporated into this revised budget document. A public hearing regarding the proposed budget was held on April 12, 2011, and the Board approved the budget at its meeting on April 26, 2011.

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

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

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

Economic Condition and Outlook
Beginning in the 1980's, the Village had many years of increasing sales tax revenue mainly due to growth in the sale of automobiles. This sales tax revenue along with property taxes and building permit fees generated sufficient revenue to fund all General Fund operations and 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.

While the recent recession has been declared over, the economy continues to impact the governmental sector. Although the Village has seen a slight increase in sales tax, revenues are still approximately $1.5 million below the revenue received in 2007-2008. Other revenues such as State Income Tax, Recreation Fees and Building Permits remain below what was received prior to the recession. Due to these reductions and the continued subsidy of the Village's Sports Complex, the utility taxes on gas and electric service that began on January 1, 2010 are projected to continue this fiscal year. 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 - Development of Vacant Properties

Staff is recommending that the goals of redeveloping the Trimm property and downtown train station, and the development of vacant properties be combined into a general "Development of Vacant Properties" category. Due to the current real estate market and ownership issues, there has been little activity with regard to the former Shell property (southeast corner of IL21/IL176), the Fresh Foods property and the Trimm property. There have been periodic discussions regarding the former Hitch Inn Post property (southwest corner of IL21/IL137) which is under contract, and the owners recently demolished the structures on the site in an effort to improve the marketability of the property.

Annexation of Properties
Although Staff has received a negative response from ComEd regarding annexation of certain rights of-way within the Village, Staff has been meeting with the owners of the Roppelt farm property at Midlothian and Peterson Road. The Roppelt farm owners and real estate representative seem to be interested in a possible annexation of the property.

Review of Parks and Recreation Department Space Needs with Redevelopment of the Brainerd Building.
With the reorganization of the Parks and Recreation Department and recent hiring of a new Recreation and Sports Complex Director, Staff is recommending that discussion of various options for space use by the Village recreation operations be carried over to the 2011-12 fiscal year. The reorganization presents an opportunity to determine whether space at the Bolander building should continue to be utilized versus consolidation of recreation offices within the Libertyville Sports Complex (LSC) or other options such as future use of the Brainerd building.

Marketing/Rebranding of LSC
With the reorganization of the Parks and Recreation Department, employment of a new Recreation and Sports complex Director, and refinancing of the LSC bonds, Staff is recommending continuation of a goal involving the potential marketing and re-branding of the LSC. Included in this goal is the continued listing of Golf Learning Center (GLC) and the Family Entertainment Center (FEC) properties (potentially with a new broker), continued utilization and improvement of those two properties while they are being listed for sale, reexamination of the marketing of the LSC and possible re-branding of the name and marketing efforts (to reflect an emphasis not only on sports, but event and other activities).

Commercial Solid Waste Franchise
Village Staff and the License and Permits Committee have been working with the Solid Waste Agency of Lake County to study whether to expand the current Village residential waste hauling franchise to include commercial and multi-family refuse and recycling. This goal has been delayed due to new State legislation which significantly changes the process by which a municipality can award a commercial solid waste franchise.

Peterson Road/Il137 Streetscape Improvements
Although the Village has been working with business owners in the Peterson Road/IL137 corridor to discuss several issues of mutual concern, including possible streetscape improvements, and although the Village worked with property and business owners and 3D Design Studio to prepare a preliminary proposal on possible streetscape improvements, based on what would be allowed by the Illinois Department of Transportation IDOT). Progress on this goal has been delayed due to current Village financial situation and potential changes to the IL137/IL 21 intersection. IDOT is now proposing to move forward with the intersection improvements along with a section of Milwaukee Avenue from the intersection north to Gurnee. Those intersection improvements and potential impact on property owners were reviewed at September 28, 2010 Streets Committee meeting. An effort will be made to budget additional funds to begin a phase-in of the streetscape improvements.

Construction of West Side Surface Lot Improvements
Following the completion of the downtown parking garage, the Mayor, Village Board and Staff have worked to develop plans for the reconstruction of the west side surface parking lot. Staff has been working with Parking Commission and meeting with affected property owners to finalize the design and engineering plans. Staff has also been working with ComEd to schedule burying the above ground utilities, which tentatively will take place in the spring of 2011. Following meetings with the property and business owners, the Parking Commission and Staff are recommending that the reconstruction of the west side surface lot begin in mid-June 2011, immediately following the Libertyville Days festival. Staff anticipates a 2-3 month construction time frame which would schedule the completion of the west side surface lot improvement by late summer/early fall.

Funding Sources for Capital Improvement Projects
The current economic situation and impact on the Village budget has led to significant reductions in needed capital improvements over the past several years. Reductions in funding for capital improvements have affected the condition of Village streets, water and sewer infrastructure projects and needed building improvements. Although the Village has limited revenue options as a non-home rule community, staff is recommending that the Village Board and Staff establish a goal of reviewing capital and facilities improvement needs on a more detailed basis, which would include an update to the multi-year facilities improvement plan and identification of possible funding sources for capital improvements, as well as prioritizing those capital improvements which need to proceed versus those which can be deferred. The review would also include staffing and training needs.

Analysis of Village Services
Over the past several years the Village Board and Staff have made a number of difficult decisions with regard to the Village budget, and specifically involving reductions in Village staff and certain Village services and programs. The majority of these budget reductions have been driven by significant reductions in Village revenue sources (sales tax, income tax, property tax, permit fees, etc), however the structure of Village revenues do not necessarily reflect the value or demand of the Village services. Additional budget reductions will need to be considered depending on the economy.

In order to better evaluate and prioritize the services provided by the Village and determine the impact further service reductions or cuts may have on our resident/customers, an analysis of Village services will be conducted. The purpose of this analysis would be to take a pro-active approach to identify Village services as either "core services" (defined as services that ensure the public health, safety and welfare, which may or may not be required by Village code, previously identified Village Board policies); or, "discretionary services" (services that enhance the quality of life and sense of community but are not required), the relative demand for the service, cost of providing the service, and alternatives to funding or providing the service. Time permitting, this preliminary information may be utilized during the preparation of the 2011-12 budget, and further refined for use in future years.

Overview

The 2011-2012 Village budget represents an outstanding effort by the Staff in providing quality services and programs in accordance with the Village Mission Statement while maintaining a fiscally responsible balanced budget. The unprecedented "Great Recession" economic situation has caused significant financial challenges for the Village over the last several years, and while it appears that a slow economic recovery is underway, many challenges remain. This year's efforts have resulted in a balanced budget, with the General Fund component of the overall Village budget being $78,660 below last year's General Fund budget**.** The General Fund reserve is projected to increase from $2.2 million to $3.7 million. In addition, the 2011-12 budget includes a staffing level of 166 full time employees, down from 187 full time employees several years ago. This budget includes the addition of 6 full time firefighter/paramedics to replace 6 that have been provided contractually. The Village has also prepared a comprehensive Service Analysis examining core and elective Village services, in order to explore all options available for delivering service in the most cost effective and efficient manner possible, including further privatization. Three parks employees were laid off effective April 30, 2011 due to the privatization of the Golf Course and Sports Complex maintenance operations.

Village dependence on reduced automobile sales tax and state income tax revenues has continued to negatively impact the Village budget. While many other municipalities are experiencing these same reductions in revenues and are adjusting spending levels, the Village has been confronted with declining sales tax revenues since 2001 ($7.8 million in 2001 to $5.6 million in 2011). In January 2010, the Village Board enacted utility taxes on electric, gas and increased the telecommunications tax in order to help offset the drastic decline in sales tax revenues. These taxes generate approximately $2.5 million in revenue. The original ordinances approving these taxes included a sunset clause for the tax to expire on December 21, 2010, however in October 2011; the Village Board extended the ordinances until April 30, 2012. 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. Through April 2011, the subsidy has totaled approximately $8.9 million. For the fiscal year ending April 30, 2011, the budget included a subsidy of $350,000, although due to revenue shortfalls, this subsidy was increased to $515,600. The Village Board and Staff have taken steps to restructure the LSC Bonds and continue to market the sale of portions of the LSC property. Libertyville continues to remains a viable community and a favorable place to live and for business to locate, which has allowed Property Tax revenue to grow at a pace that has kept up with inflation.

While the 2010-11 budget included a General Fund surplus of $1,267,735, projections indicate that surplus will increase to $1,409,425. This surplus will enable the Village to begin to rebuild the unreserved General Fund Balance. In order to generate this surplus, the 2010-11 budget included 12 furlough days for all non-union employees, the layoff of four positions, the early retirement of 3 employees, a hiring freeze, an increase in employee insurance contributions along with a non-union salary freeze. The largest factor in the surplus was the addition of approximately $2.5 million in revenues due to the newly enacted utility tax and infrastructure maintenance fee increase.

The unreserved General Fund Balance as of April 30, 2010 was $979,634 due to the $8.4 million transfer to the Sports Complex Fund to cover the prior year deficits. 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. The projected surplus for the current fiscal year ending April 30, 2011, will enable the unreserved General Fund balance to increase to $2,389,059 or 11%.

Budget Preparation

At the November 2010 Committee of the Whole meeting the Staff reviewed the updated Five Year Financial Plan which projected an $823,590 General Fund surplus for the upcoming 2011-2012 budget. This surplus included a $350,000 subsidy to the Sports Complex to fund the debt payment not covered by Sports Complex revenues. Due to the level of the General Fund reserves, staff again was instructed to thoroughly examine all revenue and expenditure components of the Village Budget in order to increase revenue and cut expenditures. The 2011-2012 budget is now projected to have a General Fund surplus of $1,314,065. After many consecutive years of reducing budget expenditures, further cuts will directly impact service levels and will require further policy discussions with the Village Board during budget meetings.

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 2011-2012 Village Budget continues to refine the program-based budget format, in an effort to make the budget easier to understand and to improve the usefulness of the document as a "management tool." The budget document also continues to include departmental goals, along with performance and activity data for Village Departments.

Total Sales Tax revenue for 2010-11 was $5,645,000 which is an increase of approximately $232,500 from the previous fiscal year and $145,000 above budget. Sales tax had been declining since the 2001-02 fiscal year when sales tax ($7.8 million) accounted for 37% of all General Fund revenues ($18,717,132). In comparison, projections for 2011-12 show Sales Tax revenue ($5,715,000) is now 25% of all General Fund revenues ($23,213,370). Sales Tax revenues have started to slowly increase during the previous fiscal year with nine months showing increases over the previous year.

State Income Tax revenue is projected to increase by $192,000 to $1,659,000 although the State is currently between four and five months behind in payments. This revenue source has also decreased since 2009 when State Income Tax revenue was $1.9 million. There have been various proposals by the State to further reduce this revenue and Village staff continues to follow the proposed legislation.

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.

In order to meet the budgeted targets, the following was necessary:

- Eliminated performance based raises for all non-union employees.

- Maintained a hiring freeze and eliminating vacant and unfunded positions from the budget;
- Maintained 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);
- Eliminated operating capital purchases;
- Continued 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);

Highlights

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

- Detailed examination of all expenditures within the Village budget continues to assure the Mayor, Village Board and taxpayers that the Village staff is providing services and programs in the most cost effective and efficient manner;
- Funding is included for maintenance and improvements of the Adler House, Civic Center and other municipal buildings;
- Funding is included (TIF District) to complete the surface parking improvements and relocate utilities 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 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 along with Motor Fuel Tax funds for Dymond Road Reconstruction ;
- 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;
- Includes the replacement of 6 contractual Firefighter/Paramedics (FF/PM) with 6 full time Village FF/PM's.
- The Village continues to have a low level of General Obligation debt with only $1,615,000 in principal that will be paid by Village taxpayers through 2019 (1.5% of Statutory Debt Limitation of $108,849,369). ;
- The Village continues to fund 100% of the actuarially required pension fund contributions;
- Includes $10,000 to continue the Peterson Road Streetscape Improvement Project.

Revenue Summary

The Administrative Staff estimates revenues for all funds in the 2011-12 fiscal year will be $44.5 million which represents an increase of $1,958,275 (4.6%) compared to 2010-2011 budgeted revenues of $42.5 million. The largest variances in revenues are due to the increase in water and sewer rates to cover costs of operation along with the projected increases from Central Lake County Joint Action Water Agency and Lake County Public Works ($1,176,500) and an increase of $327,400 to reflect the income received from the County based on the recently enacted agreement. The budget projects total sales tax revenues of $5.7 million, which reflects a 3.9 increase over 2010-11 budgeted revenues and an increase in property tax revenues of $167,100 to $5.7 million.

Expenditure Summary
Expenditures for the 2011-12 fiscal year are estimated to be $42.7 million, which represents an increase of $823,145 (2%) compared to 2010-11 budgeted expenditures of $41.9 million. The largest increase is attributable to the reconstruction of the surface parking lot in the downtown area that is within the Tax Increment Financing (TIF) Fund. The TIF fund and several others funds have expenditures exceeding revenues for the 2011-12. These current year budget deficits are being funded with prior years fund balances that have been built up to cover planned projects.

The following table shows the 2011-12 expenditures broken out by type along with the percent change from the previous fiscal year:

2011-2012 Expenditures by Type

	2010-11	2011-12	% Change
Salaries	14,019,245	14,596,425	4.1%
Benefits	6,054,935	6,180,315	2.1%
Contractual	7,570,015	6,758,850	-10.7%
Utilities	1,136,225	1,633,755	43.8%
Commodities	5,048,620	5,086,795	0.8%
Capital	3,537,300	3,456,810	-2.3%
Repairs & Maintenance	1,596,765	1,796,980	12.5%
Transfers	588,315	749,520	27.4%
Debt	2,365,055	2,480,170	4.9%
Total	41,916,475	42,739,620	2.0%

As indicated in the above table, the Village has reduced expenses in many areas, although others have had increases. Salaries have increased 4% due to the contractually required increase for the Fire Union employees and the planned elimination of furlough days for non-union employees. Benefit expenses have increased $125,380 due to the 5% increase for employee insurance and IMRF pension related costs. Both police and fire pension costs are budgeted to remain the same as last fiscal year, even though the actuarially required funding amount was less than last year due to investment returns. Contractual has decreased $811,165 due to a reduction in red light camera expenses based on actual costs over the past year. Utility costs have increased $830,225 over last year and include the Lake County Public Works increases for sewer transmission to the Village's treatment plant. Capital costs have decreased $80,490 due to less funding being available for many capital projects. There is a $161,205 increase in transfers to account for the transfer from the General Fund to the Sports Complex Fund to subsidize the debt.

A summary of 2010-11 revenues, expenditures and fund balances compared to budgeted and estimated 2011-12 revenues, expenditures and fund balances is identified below. The total year end balance for all funds is expected to be $48,978,716 on April 30, 2012.

	Budget 2010-2011	Estimated 2010-2011	Budget 2011-2012
Total Revenue:	$42,497,315	$43,982,860	$44,455,590
Total Expenditure:	$41,916,475	$40,826,460	$42,739,620
Year End Balance	$44,660,011	$47,235,571	$48,951,541

General Fund Summary

Staff is pleased to present a General Fund budget that includes a $1,314,065 surplus. This surplus is largely due to the recently enacted utility taxes along with reductions in staffing levels. General Fund revenues of $23,213,370 for 2011-2012 are $32,330 below the 2010-11 budgeted revenues. The major changes from the 2010-11 budget to the 11-12 budget include:

- An increase of $167,100 (3%) in property tax revenue due to the assessment of new property within the Village along with a general increase of 2.7% allowable under the property tax cap.
- A decrease of $150,000 in building permits revenue due to the slowdown in commercial & industrial construction.
- An increase of $192,000 in State Income Tax revenue based on projections from the Illinois Municipal League (although the State is currently 4-5 months behind in payments to the Village).
- An increase of $215,000 (3.9%) in sales taxes to reflect current sales tax distributions which have started to rebound from the all time low received during the 2009-10 fiscal year.
- A decrease of $790,500 in red light camera revenue based on actual revenue received during the first year of operation.

Expenditures of $21,899,305 in the 2011-12 General Fund reflect a decrease of $78,660 (-0.4%) compared to the budgeted 2010-11 General Fund expenditures of $21,977,965.

2011-2012 General Fund Expenditures by Type

	2010-11	2011-12	% Change
Salaries	10,996,705	11,627,340	5.7%
Benefits	5,145,655	5,256,070	2.1%
Contractual	2,614,545	1,625,580	-37.8%
Utilities	315,140	279,940	-11.2%
Commodities	1,544,990	1,523,000	-1.4%
Capital	-	21,500	
Repairs & Maintenance	955,930	995,275	4.1%
Transfers	405,000	570,600	40.9%
Debt	-	-	0.0%
Total	21,977,965	21,899,305	-0.4%

The majority of this decrease is due to the red light camera expenses which have been reduced to more accurately reflect the actual costs incurred. In the 2010-11 fiscal year, these costs were estimated at $377,165 and for 2011-12 the budget of $60,000 is based on the current year actual expenses. The salary budget includes a $630,635 (5.7%) increase due to the elimination of furlough days for non-union employees and the contractually required increase of 3% for the fire union employees. Also included in salaries is the addition of 6 full time firefighter/paramedics to replace six existing contractual employees. Employee benefit costs are increasing $110,415 (2.1%) due to health insurance and pension costs. Benefits include federally required Social Security and Medicare costs along with pension and employee insurance. Included in this budget are cost increases for employee insurance from the Intergovernmental Personnel Benefit Cooperative (IPBC) of approximately 5% for both the PPO program and HMO programs. Originally employee health insurance was projected to increase 10%; however, staff made adjustments to the prescription drug benefits program to reduce costs. Included in the transfer category is an increase of $165,600 in to account for the increased transfer to the Sports Complex Fund to cover the debt payments not supported by the Complex's operations.

Staff projects that the 2011-12 year end balance in the General Fund will be approximately 3.7 million**,** or 17% of expenditures. It has been the goal of the Village Board to have a reserve of 50% of annual expenses, however; due to the current economic situation and budgetary constraints, a goal of 50% may be unrealistic to attain. The Government Finance Officers Association recommends that General Fund reserves should be 17% of expenditures at a minimum. A more realistic goal for the Village may be 25% to 30%. The Village's Finance Committee is currently reviewing the Fund Balance Policy and any changes will be reflected in next year's budget. It should be noted that fund balance differs from budgetary cash balances due to the inclusion of receivables and payables in fund balance.

Capital Purchases/Capital Improvements Summary

The 2011-12 Village Budget reflects total capital expenditures of $3,456,810. Of this amount, $358,000 is being funded through the Water and Sewer Fund, $223,810 by the Internal Service Funds; $21,500 by the General Fund; $781,985 by Special Revenue Funds and $2,061,515 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 2009, however; the Village worked with the effected 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 2011-12 budget, $415,725 has been allocated for utility relocation and $915,000 for reconstructing the west side surface parking lot. 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 2011-12 budget, it is anticipated that $1,750,000 will be rebated to the various taxing entities. Fund balance in the TIF fund is expected to decrease from $520,328 to $42,128.

The *Capital Improvement Fund* includes expenditures for improvements such as: $405,000 for the reconstruction of Dymond Road; $40,000 for the annual sidewalk replacement program; $10,000 for the Peterson Road Corridor Improvements; 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. Due to the reduction of the unreserved General Fund balance, the General Fund will not have surplus funds available to transfer for the foreseeable future. If all of the projects budgeted are completed during the 2011-12 fiscal year, the Capital Improvement Fund is estimated to increase from $937,593 to $1,331,963 on April 30, 2012.

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 $56,290 in park improvements is anticipated to be completed during the 2011-12 fiscal year. Included in this total is $2,800 to purchase a liner for the Bolander ice rink; $11,190 for Butler Lake weed control and shoreline plant management; $4,500 for the Cook House rose garden; $11,000 to add required safety mulch at the playgrounds; $2,800 to replace the tennis court/in line skating fence at Nicholas Dowden Park; 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 $40,000 for 2011-12. The budget reflects a transfer of $76,920 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, 2011, there is a principal balance on this bond of $470,000 and final maturity is in the 2016-17 fiscal year. The fund balance in the Park Improvement Fund is estimated to decrease from $308,366 to $267,371 as of April 30, 2012.

The *Public Building Improvement Fund* was also established in 1995-96 to accumulate funds and account for capital improvements to Village-owned public buildings, including: Village Hall, Schertz Municipal Building, Public Works Maintenance Facility, Adler Cultural Center, Cook House, Fire Stations and various Parks and Recreation buildings. Funding is provided annually by a transfer of $55,000 from the General Fund along with possible transfers of a portion of the year end surplus in the General Fund. The last surplus transfer was made in 2006-07. Capital improvements to public buildings were previously paid out of the General Fund and are now paid out of the Public Buildings Improvement Fund. The budget includes $200,000 to continue replacement the driveway for Fire Station 1. This expense is being funded through a State grant, and due to the State's financial situation, construction on this project will not begin until the grants funds have been received. 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 $144,869 (an increase from $85,369 as of April 30, 2011) is anticipated in the Public Building Improvement Fund on April, 2012.

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 monies 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. Maintenance fees for the 2011-2012 year are based on actual maintenance and fuel costs incurred in the 2010-11 fiscal year. Funding for vehicle replacement is based on a predetermined amortization schedule. This year's budget includes $100,000 to purchase four squad cars and $21,000 to replace a Public Works vehicle that was totaled in an accident. In order to preserve the fund's balance, the Village has turned to leasing certain high cost equipment and one public works truck is proposed to be purchased through a lease purchase in 2011-12. The budget includes lease payments on this new vehicle along with existing leases for five large Public Works trucks, a fire squad and two ambulances. 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, 2012 is expected to increase from $683,960 to $877,865 which is above the Staff goal for a minimum fund balance. Staff recently reorganized the Fleet operations department with the Fleet Supervisor position being eliminated.

Water and Sewer Fund Summary

The 2011-2012 Budget continues the capital improvement plan in the Water and Sewer Fund, although at much lower levels than in previous years. Many of the requested projects have been put on hold due to the projected fund balance which is expected to drop to less than $1 million. The Village Board approved a water and sewer rate increase of 3% that was effective in May 2010 and increased rates again in November 2010 due to a projected operating loss. The budget is based on the current water and sewer rates increasing 3% on May 1, 2011 plus an additional $0.06 increase to water rates to cover the CLCJAWA increase and a $0.37 increase to sewer rates to cover the recently improved Lake County Sewer agreement increase. The Village's Water and Sewer Committee is currently discussing future water and sewer rates that will allow funding for an additional $15 million in improvement projects that will be necessary within the next several years.

The Village Budget includes an expenditure of $2,402,510 for the purchase of Lake Michigan water from the Central Lake County Joint Action Water Agency (CLCJAWA). This amount includes an increase in wholesale water rates from $2.46 to $2.52 per 1000 gallons approved by CLCJAWA. In each operating division, salaries and most other operating accounts have been kept at 2010-11 levels. For 2011-12, the Water/Sewer Enterprise Fund includes $250,000 for relocating the water and sewer mains at Illinois Route 21 and Illinois Route 137 due to the State funded improvements to this intersection. Also included is $93,000 for the Lake Street and Dymond Road Watermain replacements prior to the reconstruction of these roads.

Libertyville Sports Complex

The budget for the Libertyville Sports Complex (LSC) for 2011-2012 includes revenues of $3,072,305 and expenditures of $3,064,925 that will generate a $7,380 surplus. Included in the budget is the transfer of $515,600 from the General Fund that is intended to subsidize the annual principal and interest payments of the LSC. Due to the recent bond refunding the sports complex will experience a reduction in debt service payments from $2.2 million to approximately $1.0 million for the next three years. In the 2014-15 fiscal 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 sale of 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 Complex, reductions continue to be made in staffing and other operating costs. Operating expenses in the 2011-12 budget have increased $17,555 from the current year due to increases in employee benefit costs which include unemployment. In order to reduce costs, two parks maintenance employees were laid off and the maintenance of the grounds at the Indoor Sports Complex and Golf Learning Center are being managed by a private landscape firm. The LSC is expected to generate an operating profit in 2011-12 of $521,195 which is not sufficient to fund the annual debt service payments of $1 million. This annual deficit is being funded by a transfer of $515,600 from the General Fund.

Future Budget Challenges - Insurance

Employee Insurance- Since 2006, the Village has been a member of the Intergovernmental Public Benefit Cooperative (IPBC) which provides employee health, dental and life insurance. Prior to this, the Village was a member of a different insurance cooperative and due to limitations in plan design, withdrew to join the IPBC. The advantage to the Village being a member of a cooperative is that a portion of our plan is self-insured with the larger claims being pooled with the other entities in the group. While a portion of the premiums go towards the operation and administration of the pool, the Village is able to save on the overall premium since there is no insurance company profit ratio built into the rate. For the 2011-12 plan year, there is an increase of 5% built into the budget. Although the Village is limited in the changes that can be made due to language in existing union contracts, the Village annually reviews options available to decrease costs (such as in January 2010 when the Village switched to the Blue Cross network which provided substantial savings and increased network utilization).

Originally the health insurance increase was proposed at 10% and staff again made changes this year in order to reduce the increase to 5%.

With the advent of health care reform, there will be many changes mandated by the Federal Government that will take place for the Village plan which will increase costs and the need for insurance resources that the cooperative currently provides.

General Liability, Auto, Property and Workers Compensation Insurance – The Village is a member of the Intergovernmental Risk Management Agency (IRMA) which allows the Village to pool purchasing resources for many levels of insurance coverage specific unique to municipal governments. (i.e. Public Official liability, zoning liability). Premiums are based on each municipality's revenue along with an experience modifier based on the past several years experience. For the 2011-12 budget year, IRMA premiums are projected to decrease from **$**1,030,630 to $851,800 due to the Village's experience modifier decreasing. The most significant portion of premiums is due to workers compensation costs due to current State regulations. Staff believes that being a member of IRMA has been beneficial in helping costs through the use of intergovernmental pooling options. IRMA periodically compares the cost of their coverage to the private insurance market in order to confirm that pooling is the best option.

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 enabling the Village to propose a budget with a General Fund surplus of $1,314,065 which will allow the Village's unreserved fund balance to increase to $3,703,124 (17%). Special thanks to Lina Colunga for assistance in formatting and assembling the budget document.

The Mayor, Village Board, residents and business owners can be proud of the high level and range of services provided by the Village while maintaining one of the areas lowest tax rates (includes property and utility taxes).

Kevin J. Bowens, Village Administrator

Patricia A. Wesolowski, Finance Director

VILLAGE OF LIBERTYVILLE
2011-12 BUDGET CALENDAR

October 12, 2010	Village Board meets to review status of goals and priorities from fiscal year 2010-11 and develop goals and priorities for 2011-12
November 9, 2010	Committee of the Whole discusses update of the Five-Year Financial Plan, 2010 Tax Levy and 2011-12 Village Budget
November 23, 2010	Village Board conducts hearing to discuss 2010 Tax Levy
December 1, 2010	Distribute budget instructions and worksheets to Department Heads
December 14, 2010	Adopt 2010 Tax Levy
January 7, 2011	Budget requests due to Village Administrator and Finance Director
February 17, 2011	Distribute proposed Budget to Village Board
March 12, 2011 (Sat.)	Budget meeting with Board to review department requests 8:00 a.m.
March 15, 2011	Budget meeting with Board (Cont.) 7:00 p.m.
March 19, 2011 (Sat.)	Final budget meeting with Board (if necessary) 8:00 a.m.
April 12, 2011	Conduct Public Hearing on 2011-12 Village Budget
April 26, 2011	Adopt 2011-2012 Village Budget

VIILLAGE 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 February or March, the Village Board conducts a budget workshop, which is open to the public, to review and discuss the draft budget. A formal public hearing is scheduled for mid-March and the public is invited to comment on any item contained in the draft budget. The final draft of the budget is then prepared which contains any changes based on the public hearing and the final budget is adopted by the Village Board in April.

If necessary, the annual budget may be amended by the Village Board with a two-thirds majority vote. These amendments are usually necessary if anticipated expenditures are expected to exceed the total amount budgeted at the fund level due to changing priorities, unexpected occurrences or additional revenues become available.

During the fiscal year, the finance department prepares and distributes to all departments a report detailing the year to date revenues and expenditures. Significant variances are researched and discussed with the department heads. The Village's budgetary control is at the fund level and budgets are adopted for every fund. Total expenditures may not exceed the total amount approved for each fund unless a budget amendment is approved by the Village Board.

Overview of the Village's Fund Structure

The Village of Libertyville's accounting and budgeting systems are organized and operated on a fund basis. The Government Finance Officers Association (GFOA) defines a fund as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limits. In addition, changes in governmental financial reporting for state and local governments now classify individual funds as either "Major" or "Nonmajor." The impact of this distinction is that the financial activity of nonmajor funds is reported in certain instances in the audited financial statements in a consolidated format while major funds are reported separately. Generally, the General Fund, Capital Projects Fund, Tax Increment Financing Fund, Debt Service Fund, Water and Sewer Fund and the Sports Complex Funds are considered "Major" Funds. The following fund types are used in the Village of Libertyville.

GOVERNMENTAL FUND TYPE

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

General Fund

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

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

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

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.

<u>Basis of Accounting and Basis of Budgeting</u>

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 of Aa2.

Revenue Policy

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

Cash Management

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

Debt Policies

- The Village will not issue notes/bonds to finance operating deficits.
- The Village will publish and distribute an official statement for each bond issue.
- The Village will levy a tax sufficient to retire general obligation debt. Taxes will be abated for general obligation debt where an alternate revenue source is pledged.
- The Village will maintain debt retirement reserves as established in bond ordinance covenants.
- The Village will maintain existing balances in its Enterprise Fund by maintaining its pledged revenue bond coverage requirements.
- Capital projects financed though 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
2011-2012 BUDGET HIGHLIGHTS

OVERALL BUDGET

- Estimated revenues for all funds ($44.5 million) an increase of $1,958,275 or 4.6% compared to 2010-2011.

- Incorporates revenue from 2010 Tax Levy of $5.97 million and estimated Sales Tax revenues of $5.7 million.

- Expenditures for all funds estimated to be $42.7 million, an increase of 1.9% compared to 2010-2011 budget.

- Overall budget has revenues ($44.5 million) exceeding expenditures ($42.7 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 1.8% compared to the 2010-2011 budget.

PERSONNEL/SALARY EXPENDITURES

Total Salary Expenditures have increased 4.1% from the 2010-2011 budget, and include:

- A 3% market adjustment in salary ranges for the previously approved fire union contract. Funding is also included for the police & fire union step increases. The police union contracts expired on April 30, 2011 and are currently being negotiated.
- The monthly furlough days have been eliminated for non-union employees and a 1% market adjustment is also included for this fiscal year.
- Employee benefit expenditures increased 2.1% from 2010-2011 budget.
- Three park maintenance employees have been laid off with their duties now being handled through an outside contractor.

CAPITAL EXPENDITURES

- Capital Expenditures of over $3.5 million.

    - $1 million in road reconstruction for the Dymond Road project.
    - $353,000 in watermain and sanitary sewer replacements.
    - $40,000 in Park and Playground improvements.
    - Includes $121,000 for vehicle purchases.
    - $1,330,725 to complete work on the surface parking improvements in the downtown area.
    - $200,000 in improvements to Village buildings

GENERAL FUND

- Revenues are estimated to decrease .14% or $32,330 and include the following:

    - Property tax is projected to increase 3% due to an increase of 2.7% in the consumer price index increase allowed by the tax cap along with new property in the Village.
    - A 3.9% ($215,000) increase in State Income and Sales Tax revenues based on projections by the Illinois Municipal League.
    - License and permit revenue down $146,000 (17%) due to the continued slowdown in the residential and industrial building industries.
    - Sales tax is projected to increase 3.9% ($215,000) due to the economic improvement in relation to auto sales.

- Expenditures have decreased .4% or $78,660, mainly due to reduction in contractual costs for insurance premiums based on better than anticipated claim experience.
- The General Fund is balanced with a budgeted surplus of $1,314,065 which will be used to rebuild the unreserved fund balance.

WATER AND SEWER FUND

- Includes $2,402,510 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 of $0.06/1000 gallons of water. Water and sewer rates have been increased to accommodate the CLCJAWA rate and the $0.37/1000 gallon sewer increase due to the recent increase from Lake County Public Works.
- Includes $353,000 in water and sewer capital projects. The working capital balance of the water and sewer fund is projected to increase from $683,000 to $1.2 million.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

BUDGETED REVENUES SUMMARY

FUND	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
GENERAL FUND	20,583,063	21,344,965	23,245,700	22,942,240	23,213,370
SPECIAL REVENUE FUNDS					
MOTOR FUEL TAX FUND	558,947	533,797	541,000	625,350	543,500
EMERGENCY TELEPHONE SYSTEM	348,147	315,451	315,000	297,550	287,000
COMMUTER PARKING FUND	345,858	354,825	347,500	343,900	337,500
FIRE FUND	28,167	6,587	4,500	13,000	4,000
FOREIGN FIRE INSURANCE TAX FUND	32,618	38,405	38,000	49,130	40,000
TIMBER CREEK SPECIAL SERVICE AREA	24,364	23,889	21,810	21,900	21,100
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	21,773	21,412	22,230	22,230	22,230
HOTEL/MOTEL TAX FUND	199,634	167,336	180,100	221,270	227,000
TOTAL SPECIAL REVENUE	1,559,508	1,461,702	1,470,140	1,594,330	1,482,330
ENTERPRISE FUND					
WATER & SEWER	6,051,450	5,912,111	6,187,980	6,776,920	7,616,900
LIBERTYVILLE SPORTS COMPLEX	2,704,026	11,055,409	2,998,150	2,761,800	3,072,305
TOTAL ENTERPRISE	8,755,476	16,967,520	9,186,130	9,538,720	10,689,205
CAPITAL PROJECT FUNDS					
CAPITAL IMPROVEMENT	702,113	667,222	665,500	1,024,950	658,600
TAX INCREMENT FINANCING	2,134,736	2,510,201	2,300,000	2,456,700	2,500,000
IMPACT FEE FUND	432	0	0	0	0
PARK IMPROVEMENT FUND	245,644	100,917	71,000	81,515	51,000
PUBLIC BUILDINGS IMPROVEMENT FUND	55,270	55,000	91,000	79,300	255,000
TOTAL CAPITAL PROJECT	3,138,195	3,333,340	3,127,500	3,642,465	3,464,600
DEBT SERVICE FUND					
GENERAL BOND & INTEREST	1,952,783	213,522	185,030	187,250	211,605
SALES TAX BOND FUND	1,041,456	78,115	81,315	90,815	76,920
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	0	0	0	0	0
TOTAL DEBT SERVICE	2,994,239	291,637	266,345	278,065	288,525
PENSION FUNDS					
POLICE PENSION FUND	(514,008)	4,605,070	1,925,640	2,444,125	1,978,000
FIREFIGHTER PENSION FUND	(1,450,394)	3,491,602	1,457,060	1,644,400	1,574,800
TOTAL PENSION FUNDS	(1,964,402)	8,096,672	3,382,700	4,088,525	3,552,800
INTERNAL SERVICE FUNDS					
FLEET SERVICES & REPLACEMENT FUND	1,506,485	1,325,758	1,377,800	1,426,485	1,288,960
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	415,603	395,167	441,000	472,030	475,800
TOTAL INTERNAL SERVICE FUNDS	1,922,088	1,720,925	1,818,800	1,898,515	1,764,760
TOTAL REVENUES ALL FUNDS	36,988,167	53,216,761	42,497,315	43,982,860	44,455,590

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

BUDGET EXPENSE SUMMARY BY FUND

FUND	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
GENERAL FUND	21,339,652	29,562,359	21,977,965	21,532,815	21,899,305
SPECIAL REVENUE FUNDS					
MOTOR FUEL TAX FUND	1,181,065	548,582	540,740	386,770	664,850
EMERGENCY TELEPHONE SYSTEM	329,281	312,338	306,960	301,090	321,120
COMMUTER PARKING FUND	273,559	262,801	345,505	126,760	356,520
FIRE FUND	1,834	6,419	7,000	7,220	10,000
FOREIGN FIRE INSURANCE TAX FUND	30,818	27,123	75,000	55,000	40,000
TIMBER CREEK SPECIAL SERVICE AREA	13,201	14,064	21,100	13,800	19,800
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	14,433	23,721	28,900	27,650	24,200
HOTEL/MOTEL TAX FUND	223,831	140,636	176,600	131,395	169,900
TOTAL SPECIAL REVENUE	2,068,022	1,335,684	1,501,805	1,049,685	1,606,390
ENTERPRISE FUND					
WATER & SEWER	7,241,847	6,274,219	8,234,085	8,339,240	7,586,350
LIBERTYVILLE SPORTS COMPLEX	4,554,666	4,721,745	2,962,205	2,727,445	3,064,925
TOTAL ENTERPRISE	11,796,513	10,995,964	11,196,290	11,066,685	10,651,275
CAPITAL PROJECT FUNDS					
CAPITAL IMPROVEMENT	895,126	739,108	417,100	566,280	474,500
TAX INCREMENT FINANCING	5,678,798	4,779,576	1,955,000	2,004,175	3,085,725
IMPACT FEE FUND	0	256,250	0	0	0
PARK IMPROVEMENT FUND	381,331	195,348	131,515	100,815	133,210
PUBLIC BUILDINGS IMPROVEMENT FUND	168,937	47,997	61,000	44,800	200,000
TOTAL CAPITAL PROJECT	7,124,192	6,018,279	2,564,615	2,716,070	3,893,435
DEBT SERVICE FUND					
GENERAL BOND & INTEREST	1,940,115	209,681	186,130	185,760	212,605
SALES TAX BOND FUND	1,245,035	328,715	81,315	86,750	77,520
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	0	0	0	0	0
TOTAL DEBT SERVICE	3,185,150	538,396	267,445	272,510	290,125
PENSION FUNDS					
POLICE PENSION FUND	1,918,131	1,468,949	1,559,000	1,539,910	1,595,500
FIREFIGHTER PENSION FUND	934,997	967,772	995,805	1,018,410	1,037,950
TOTAL PENSION FUNDS	2,853,128	2,436,721	2,554,805	2,558,320	2,633,450
INTERNAL SERVICE FUNDS					
FLEET SERVICES & REPLACEMENT FUND	1,610,329	1,299,733	1,420,795	1,241,765	1,322,770
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	315,101	272,487	432,755	388,610	442,870
TOTAL INTERNAL SERVICE FUNDS	1,925,430	1,572,220	1,853,550	1,630,375	1,765,640
TOTAL EXPENSES ALL FUNDS	50,292,087	52,459,623	41,916,475	40,826,460	42,739,620

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

FUND BALANCE SUMMARY

FUND	Balance 04/30/09	Balance 04/30/10	Projected Balance 04/30/11	Revenues 2011-12	Expenditures 2011-12	Projected Fund Balance 04/30/12
GENERAL FUND	9,197,028	979,634	2,389,059	23,213,370	21,899,305	3,703,124
SPECIAL REVENUE FUNDS						
MOTOR FUEL TAX FUND	139,354	124,569	363,149	543,500	664,850	241,799
EMERGENCY TELEPHONE SYSTEM	230,074	233,187	229,647	287,000	321,120	195,527
COMMUTER PARKING FUND	1,056,333	1,148,357	1,365,497	337,500	356,520	1,346,477
FOREIGN FIRE INSURANCE TAX	42,329	53,611	47,741	40,000	40,000	47,741
TIMBER CREEK SPECIAL SERVICE AREA	28,485	38,310	46,410	21,100	19,800	47,710
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	35,915	33,606	28,186	22,230	24,200	26,216
HOTEL/MOTEL TAX FUND	22,519	49,219	139,094	227,000	169,900	196,194
TOTAL SPECIAL REVENUE	1,581,342	1,707,360	2,252,005	1,482,330	1,606,390	2,127,945
ENTERPRISE FUNDS						
WATER/SEWER	3,091,705	2,729,597	1,167,277	7,616,900	7,586,350	1,197,827
LIBERTYVILLE SPORTS COMPLEX	-6,361,276	-27,612	6,743	3,072,305	3,064,925	14,123
TOTAL ENTERPRISE	-3,269,571	2,701,985	1,174,020	10,689,205	10,651,275	1,211,950
CAPITAL PROJECTS FUNDS						
CAPITAL IMPROVEMENT	761,079	689,193	1,147,863	658,600	474,500	1,331,963
TAX INCREMENT FINANCING	2,444,703	175,328	627,853	2,500,000	3,085,725	42,128
PARK IMPROVEMENT FUND	463,312	368,881	349,581	51,000	133,210	267,371
PUBLIC BUILDINGS IMPROVEMENT FUND	48,366	55,369	89,869	255,000	200,000	144,869
TOTAL CAPITAL PROJECTS	3,973,710	1,288,771	2,215,166	3,464,600	3,893,435	1,786,331
DEBT SERVICE FUND						
GENERAL BOND & INTEREST	432,397	436,238	437,728	211,605	212,605	436,728
SALES TAX BOND FUND	350,741	100,141	104,206	76,920	77,520	103,606
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	0	0	0	0	0	0
TOTAL DEBT SERVICE	783,138	536,379	541,934	288,525	290,125	540,334
PENSION FUNDS						
POLICE PENSION FUND	16,285,999	19,422,120	20,326,335	1,978,000	1,595,500	20,708,835
FIREFIGHTER PENSION FUND	13,904,322	16,428,152	17,054,142	1,574,800	1,037,950	17,590,992
TOTAL PENSION FUNDS	30,190,321	35,850,272	37,380,477	3,552,800	2,633,450	38,299,827
INTERNAL SERVICE FUNDS						
FLEET SERVICES & REPLACEMENT FUND	700,930	726,955	911,675	1,288,960	1,322,770	877,865
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	165,135	287,815	371,235	475,800	442,870	404,165
TOTAL INTERNAL SERVICE FUNDS	866,065	1,014,770	1,282,910	1,764,760	1,765,640	1,282,030
	0	0	0	0		
TOTAL BALANCE ALL FUNDS	43,322,033	44,079,171	47,235,571	44,455,590	42,739,620	48,951,541

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

2011-12 EXPENDITURES BY FUND

FUND	SALARIES	BENEFITS	CONTRACTUAL	UTILITIES	COMMODITIES
GENERAL					
LEGISLATIVE BOARDS	51,050	3,905	3,600	-	32,650
ADMINISTRATION	579,760	240,540	232,410	10,000	63,375
LEGAL	-	-	357,000	-	-
PUBLIC BUILDINGS	-	7,500	8,545	2,200	5,100
COMMUNITY ORGANIZATIONS	-	-	40,200	-	155,000
COMMUNITY DEVELOPMENT	866,170	339,345	76,650	5,000	31,050
CENTRAL BUSINESS DIST PARKING	-	-	5,000	1,900	3,000
PUBLIC WORKS	1,340,160	674,415	206,300	114,300	468,140
POLICE	4,330,125	2,153,160	310,320	13,000	264,870
FIRE	3,792,120	1,709,185	192,765	46,000	349,155
EMERGENCY MANAGEMENT	-	-	-	1,200	1,100
PARKS & RECREATION	667,955	128,020	192,790	86,340	149,560
TOTAL GENERAL FUND	11,627,340	5,256,070	1,625,580	279,940	1,523,000
SPECIAL REVENUE					
MOTOR FUEL TAX	-	-	-	-	-
EMERGENCY TELEPHONE SYSTEM	78,160	21,825	15,800	46,000	9,600
COMMUTER PARKING	96,095	38,325	29,350	15,050	8,700
FIRE FUND	-	-	-	-	8,000
FOREIGN FIRE INSURANCE TAX	-	-	-	-	-
TIMBER CREEK SPECIAL SERVICE AREA	-	-	1,000	-	4,000
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	-	-	1,000	-	6,000
HOTEL/MOTEL TAX FUND	-	-	145,500	-	-
TOTAL SPECIAL REVENUE	174,255	60,150	192,650	61,050	36,300
ENTERPRISE					
WATER	778,060	210,145	91,190	61,200	2,517,350
SEWER	406,180	117,165	43,820	620,450	38,080
WASTE WATER TREATMENT	406,385	164,090	69,370	313,100	204,665
DEBT SERVICE	-	-	-	-	-
CAPITAL IMPROVEMENTS	-	-	-	-	89,100
LIBERTYVILLE SPORTS COMPLEX	856,790	246,260	246,705	274,100	152,400
TOTAL ENTERPRISE FUNDS	2,447,415	737,660	451,085	1,268,850	3,001,595
CAPITAL PROJECT					
CAPITAL IMPROVEMENT FUND	-	-	-	-	-
TAX INCREMENT FINANCING	-	-	1,750,000	-	5,000
IMPACT FEE FUND	-	-	-	-	-
PARK IMPROVEMENT FUND	-	-	-	-	-
PUBLIC BUILDINGS IMPROVEMENT FUND	-	-	-	-	-
TOTAL CAPITAL PROJECT	-	-	1,750,000	-	5,000
DEBT SERVICE					
GENERAL BOND AND INTEREST	-	-	-	-	-
SALES TAX BOND FUND	-	-	-	-	-
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
PENSION FUNDS					
POLICE PENSION FUND	-	-	1,588,700	-	6,800
FIREFIGHTERS PENSION FUND	-	-	1,037,050	-	900
TOTAL PENSION FUNDS	-	-	2,625,750	-	7,700
INTERNAL SERVICE FUNDS					
FLEET SERVICES & REPLACEMENT FUND	226,585	103,195	64,285	-	406,625
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	120,830	23,240	49,500	23,915	106,575
TOTAL INTERNAL SERVICE FUNDS	347,415	126,435	113,785	23,915	513,200
TOTAL ALL FUNDS	14,596,425	6,180,315	6,758,850	1,633,755	5,086,795

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET
2011-12 EXPENDITURES BY FUND (Cont.)

FUND	CAPITAL	REPAIRS & MAINT	TRANSFERS	DEBT	TOTAL
GENERAL					
LEGISLATIVE BOARDS	-	-	-	-	91,205
ADMINISTRATION	-	11,700	-	-	1,137,785
LEGAL	-	-	-	-	357,000
PUBLIC BUILDINGS	-	45,150	25,000	-	93,495
COMMUNITY ORGANIZATIONS	-	-	-	-	195,200
COMMUNITY DEVELOPMENT	-	10,650	-	-	1,328,865
CENTRAL BUSINESS DIST PARKING	-	20,000	-	-	29,900
PUBLIC WORKS	-	464,965	5,000	-	3,273,280
POLICE	-	133,605	5,000	-	7,210,080
FIRE	-	167,870	15,000	-	6,272,095
EMERGENCY MANAGEMENT	11,500	8,800	-	-	22,600
PARKS & RECREATION	10,000	132,535	520,600	-	1,887,800
TOTAL GENERAL FUND	21,500	995,275	570,600	-	21,899,305
SPECIAL REVENUE					
MOTOR FUEL TAX	600,000	64,850	-	-	664,850
EMERGENCY TELEPHONE SYSTEM	59,985	89,750	-	-	321,120
COMMUTER PARKING	82,000	87,000	-	-	356,520
FIRE FUND	-	2,000	-	-	10,000
FOREIGN FIRE INSURANCE TAX	40,000	-	-	-	40,000
TIMBER CREEK SPECIAL SERVICE AREA	-	14,800	-	-	19,800
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	-	17,200	-	-	24,200
HOTEL/MOTEL TAX FUND	-	24,400	-	-	169,900
TOTAL SPECIAL REVENUE	781,985	300,000	-	-	1,606,390
ENTERPRISE					
WATER	2,500	91,550	35,000	-	3,786,995
SEWER	2,500	74,500	35,000	-	1,337,695
WASTE WATER TREATMENT	-	75,050	20,000	-	1,252,660
DEBT SERVICE	-	-	-	766,900	766,900
CAPITAL IMPROVEMENTS	353,000	-	-	-	442,100
LIBERTYVILLE SPORTS COMPLEX	-	247,255	12,000	1,029,415	3,064,925
TOTAL ENTERPRISE FUNDS	358,000	488,355	102,000	1,796,315	10,651,275
CAPITAL PROJECT					
CAPITAL IMPROVEMENT FUND	474,500	-	-	-	474,500
TAX INCREMENT FINANCING	1,330,725	-	-	-	3,085,725
IMPACT FEE FUND	-	-	-	-	-
PARK IMPROVEMENT FUND	56,290	-	76,920	-	133,210
PUBLIC BUILDINGS IMPROVEMENT FUND	200,000	-	-	-	200,000
TOTAL CAPITAL PROJECT	2,061,515	-	76,920	-	3,893,435
DEBT SERVICE					
GENERAL BOND AND INTEREST	-	-	-	212,605	212,605
SALES TAX BOND FUND	-	-	-	77,520	77,520
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	290,125	290,125
PENSION FUNDS					
POLICE PENSION FUND	-	-	-	-	1,595,500
FIREFIGHTERS PENSION FUND	-	-	-	-	1,037,950
TOTAL PENSION FUNDS	-	-	-	-	2,633,450
INTERNAL SERVICE FUNDS					
FLEET SERVICES & REPLACEMENT FUND	121,000	7,350	-	393,730	1,322,770
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	112,810	6,000	-	-	442,870
TOTAL INTERNAL SERVICE FUNDS	233,810	13,350	-	393,730	1,765,640
TOTAL ALL FUNDS	3,456,810	1,796,980	749,520	2,480,170	42,739,620

VILLAGE OF LIBERTYVILLE
REVENUES

	Actual 2008-09	Actual 2009-10	Budget 2010-11	Estimate 2010-11	Budget 2011-2012
Sales Tax	$5,777,524	$5,412,434	$5,500,000	$5,645,000	$5,715,000
Property Tax	$5,412,655	$5,706,857	$5,774,730	$5,762,420	$5,968,405
Interest & FMV Change	($3,544,976)	$5,920,575	$607,000	$1,300,350	$742,050
Income Tax	$1,889,000	$1,600,903	$1,467,000	$1,590,000	$1,659,000
Building Permits/Fees	$1,436,127	$1,042,429	$700,000	$540,000	$550,000
Electric & Gas Utility Tax	$0	$489,703	$1,900,000	$2,000,000	$1,950,000
Vehicle Licenses	$410,336	$404,608	$410,000	$405,000	$405,000
Fines	$330,028	$271,978	$1,137,500	$410,000	$388,000
IL Use Tax	$308,543	$236,826	$250,000	$250,000	$255,000
Motor Fuel Tax	$551,786	$533,583	$541,000	$624,900	$543,000
Foreign Fire Tax	$32,558	$38,405	$38,000	$49,130	$40,000
Replacement Tax	$116,498	$103,427	$88,000	$90,000	$92,000
Leased Car Tax	$74,732	$65,672	$69,000	$69,000	$70,000
Business Licenses	$86,756	$100,333	$89,000	$88,000	$88,000
Fire Protection Dist	$2,234,803	$2,326,611	$2,373,000	$2,386,050	$2,437,070
Birth & Death Cert	$153,194	$185,937	$180,000	$190,000	$190,000
Zoning Fees	$47,703	$27,372	$25,000	$65,000	$25,000
Engineering Fees	$127,473	$33,728	$40,000	$65,000	$50,000
Recreation Fees	$774,361	$763,518	$762,500	$764,430	$765,500
Riverside Golf Fees	$61,228	$43,623	$61,000	$45,440	$57,000
Swimming Fees	$410,237	$349,162	$398,000	$349,215	$373,000
Sports Complex Revenues	$2,619,026	$2,363,709	$2,578,150	$2,258,400	$2,556,705
Alarm Fees	$230,505	$221,774	$260,000	$260,000	$260,000
Street/Signal Maint Fees	$71,867	$74,403	$72,000	$75,850	$77,000
Legal Fee Reimbursement	$6,963	$1,185	$10,000	$22,000	$10,000
Parking Fees	$331,014	$350,113	$352,500	$342,500	$343,500
CATV Fees	$261,975	$301,428	$300,000	$320,000	$325,000
Infrastructure Maint Fees	$979,329	$1,099,923	$1,530,000	$1,530,000	$1,508,000
Charges For Services	$138,353	$149,449	$136,000	$126,000	$127,000
Water Sales	$3,685,771	$3,630,771	$3,946,000	$4,043,770	$4,528,500
Sewer Charges	$1,979,875	$2,006,198	$2,110,000	$2,587,850	$3,037,400
Water/Sewer Connect Fee	$126,790	$46,935	$50,000	$91,000	$30,000
NW Water Fees	$0	$0	$0	$0	$0
NW Sewer Fees	$0	$0	$0	$0	$0
Ambulance Fees	$508,825	$515,852	$500,000	$476,400	$562,000
Fire Bureau Fees	$38,612	$80,046	$40,000	$62,000	$45,000
Park Impact Fees	$236,243	$90,417	$60,000	$63,000	$40,000
Parking Impact Fees	$0	$0	$0	$0	$0
TIF Receipts	$2,060,732	$2,251,814	$2,300,000	$2,456,700	$2,500,000
Grants	$110,923	$3,867	$36,000	$64,050	$31,500
9-1-1 Telephone Surcharge	$347,459	$313,415	$315,000	$296,130	$287,000
Employee Pension Contributions	$564,384	$576,718	$586,000	$601,000	$605,000
Employer Pension Contributions	$1,499,189	$1,701,489	$2,236,700	$2,213,950	$2,216,800
IRMA Insurance Surplus	$0	$101,976	$0	$137,885	$100,000
Transfers	$576,735	$9,424,365	$486,315	$491,315	$647,520
Internal Service Fund User Fee	$1,456,825	$1,343,302	$1,416,800	$1,444,470	$1,328,460
Bond Proceeds	$1,710,000	$296,700	$0	$87,900	$0
Special Service Area Taxes	$71,482	$70,795	$69,520	$69,630	$43,330
Hotel/Motel Tax	$180,875	$152,480	$165,000	$210,000	$215,000
Miscellaneous	$503,849	$389,953	$530,600	$962,125	$667,850
TOTALS	$36,988,167	$53,216,761	$42,497,315	$43,982,860	$44,455,590

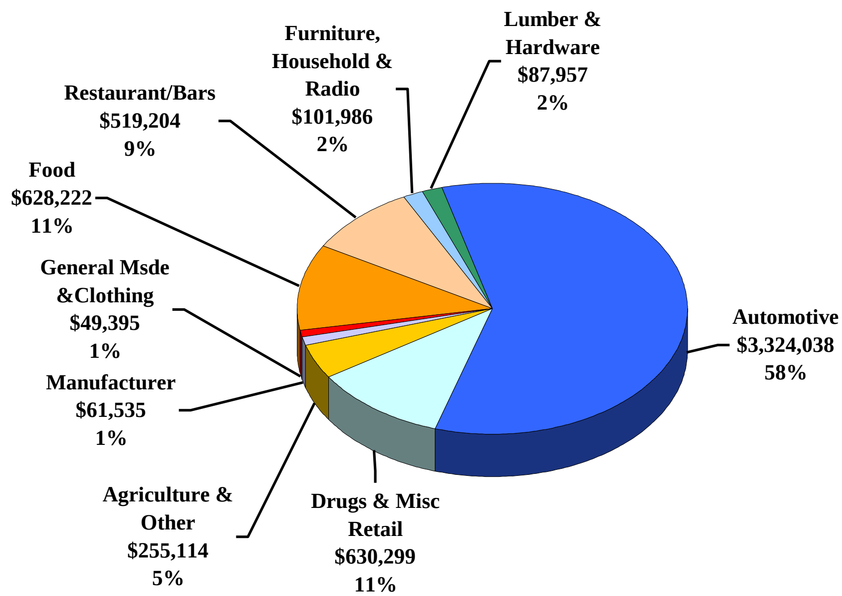
VILLAGE OF LIBERTYVILLE
2011-2012
MAJOR REVENUE SOURCES

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

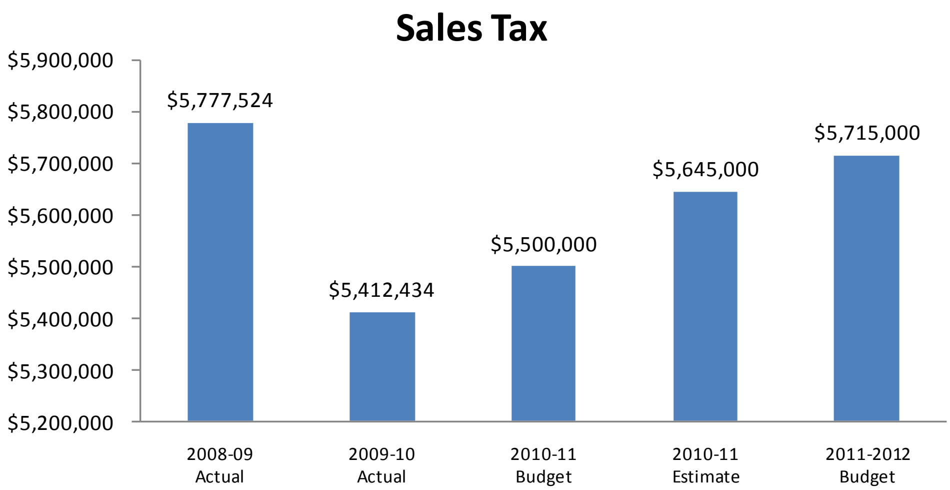
1. Sales Tax **2011-2012 Budget $5,715,000**

Sales tax is a major revenue source for the Village of Libertyville and for the 2011-12 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 2010 is shown below.

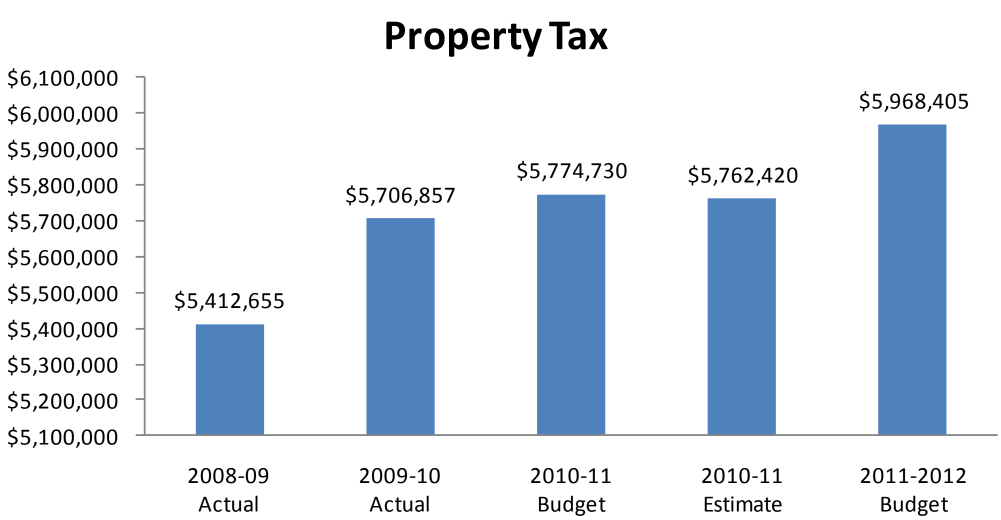


There are no restrictions on the use of this revenue. This revenue source is directly related to the economy and the economic development activity within the Village of Libertyville. Beginning in 2002, economic conditions caused a decrease in this revenue category especially in the area of vehicle sales 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. The Village is projecting sales taxes to increase from $5,500,000 to $5,715,000 for the 2011-12 fiscal year.

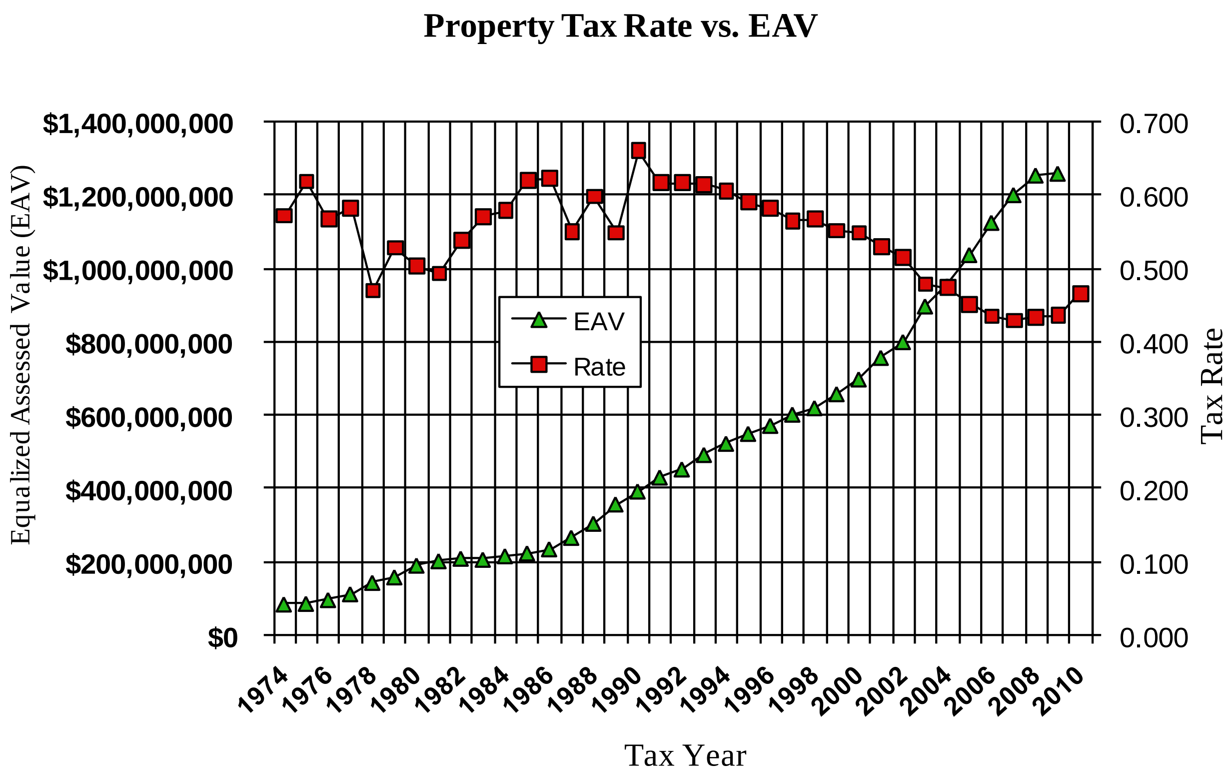


2. Property Tax Revenue 2011-2012 Budget $5,968,405

Property taxes account for 13.4% of all revenues for the Village of Libertyville. Since the Village is not a home-rule municipality, property tax increases are limited by a property tax cap which is the lesser of 5% or the increase in the consumer price index for the previous year. For fiscal year 2011-2012, property tax revenue is projected to increase 3%. This is slightly more than the 2.7% 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. Due to the decline in the housing industry, the EAV for 2010 has declined from the previous year.



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 two Special Service Areas for which taxes are levied on a portion of the Village. These property tax revenues are not included in the above property tax revenue budget but are listed as TIF revenue and Special Service Area Revenues due to the limitations on how these taxes can be used.

3. Sports Complex Revenue 2011-2012 Budget $2,556,705

Revenues from the Libertyville Sports Complex account for 5.8% 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 the Village has closed this facility. The Village continues to look 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 2011-2012 Budget $4,528,500

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 2011-12 budget a 14% increase is projected for water revenues. Water revenues are monitored to ensure that they are sufficient to cover operating expenses and to provide for future capital replacements. Water rates were increased in May 2011 to account for the increase in wholesale water rates and to cover operating costs. The Water and Sewer Committee is currently studying the rate structure to determine the appropriate rate to fund necessary infrastructure improvements.

5. Fire Protection District 2011-2012 Budget $2,437,070

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 2010-11 fiscal year by 2.7%.

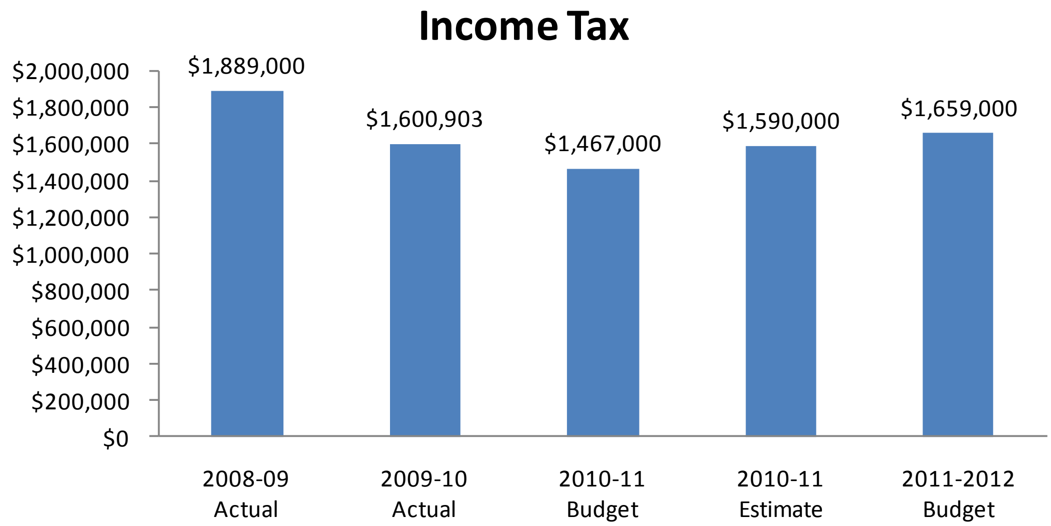
6. Sewer Charges 2011-2012 Budget $3,037,400

Revenues for sewer charges are projected to increase approximately 44% over the 2010-11 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, 2011 and included in the increase is $0.37/1000 gallon charge to cover the contract from Lake County for the sewage that is attributable to County's sewer lines.

7. State Income Tax 2011-2012 Budget $1,659,000

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 2011-12 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.

Currently the State is 3 months in arrears in paying this revenue to the Village.



8. TIF (Tax Increment Financing) Receipts 2011-2012Budget $2,500,000

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 began with the 2009 taxes that the Village received in 2010. As the EAV has increased in the TIF area, the TIF receipts have increased.

9. Gas and Electric Utility Tax 2011-2012 Budget $1,950,000

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 April 30, 2012 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 is planning to either reduce or eliminate the gas and electric utility taxes

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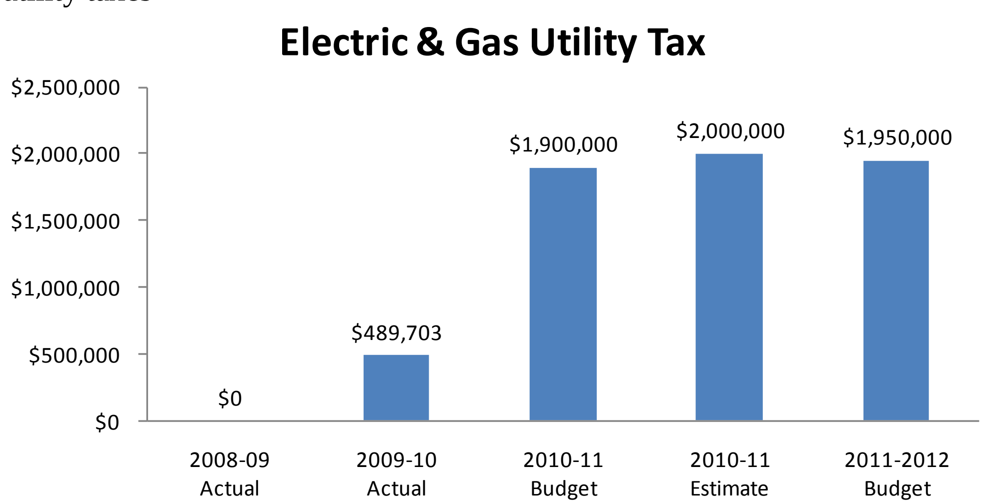
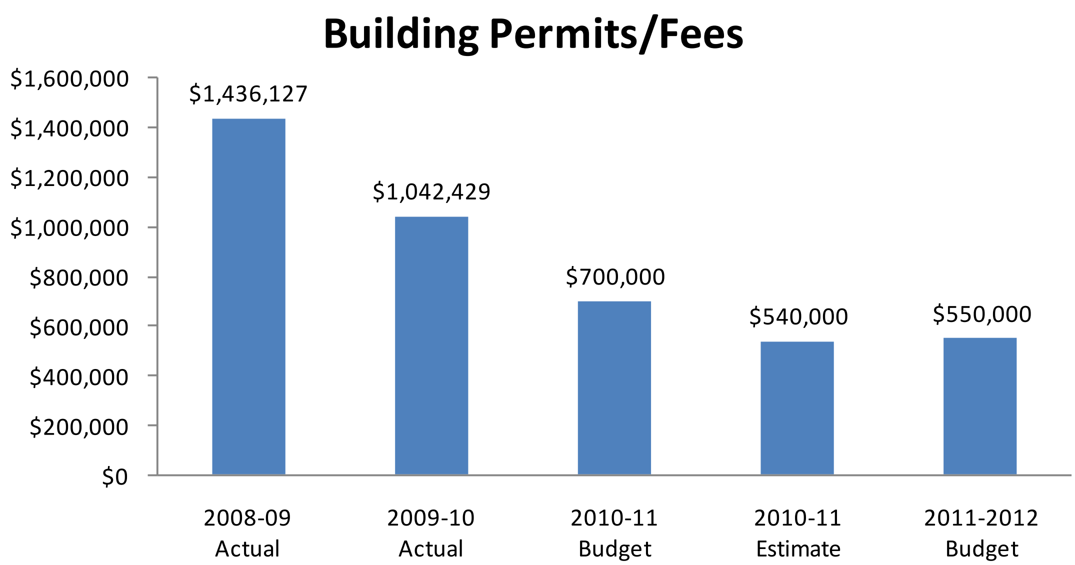


10. Building Permits & Fees Receipts **2011-2012 Budget $550,000**

Revenues from Building Permits and Plan Review fees are projected to decrease 22% since there is not much available land for residential construction. 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. Any future spikes in this revenue due to commercial/industrial construction should be looked at as one time revenue.

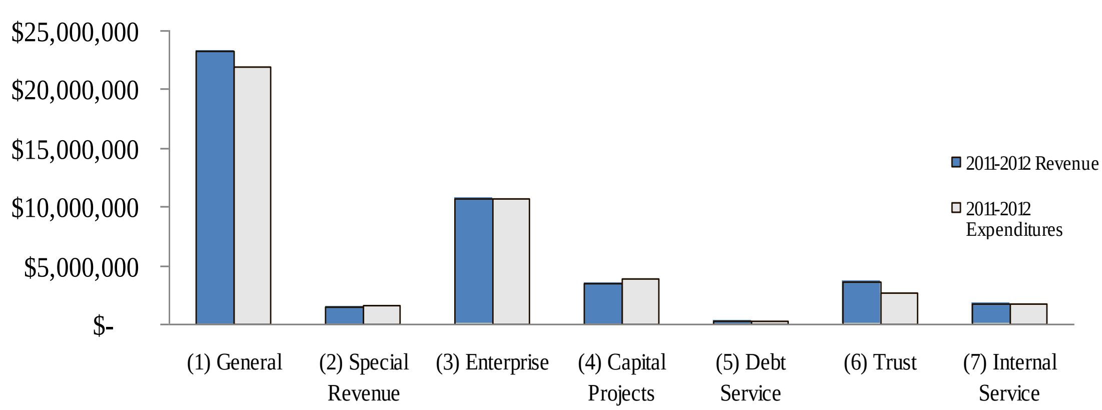


Budget Summary - All Funds

Fund		2011-2012 Revenue	% of Total		2011-2012 Expenditures	% of Total
GENERAL FUND (1)	$	23,213,370	52.22%	$	21,899,305	51.24%
MOTOR FUEL TAX FUND (2)	$	543,500	1.22%	$	664,850	1.56%
EMERGENCY TELEPHONE SYSTEM (2)	$	287,000	0.65%	$	321,120	0.75%
COMMUTER PARKING FUND (2)	$	337,500	0.76%	$	356,520	0.83%
FIRE FUND (2)	$	4,000	0.01%	$	10,000	0.02%
FOREIGN FIRE INSURANCE TAX FUND (2)	$	40,000	0.09%	$	40,000	0.09%
TIMBER CREEK SPECIAL SERVICE AREA (2)	$	21,100	0.05%	$	19,800	0.05%
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA (2)	$	22,230	0.05%	$	24,200	0.06%
HOTEL/MOTEL TAX FUND (2)	$	227,000	0.51%	$	169,900	0.40%
WATER & SEWER (3)	$	7,616,900	17.13%	$	7,586,350	17.75%
LIBERTYVILLE SPORTS COMPLEX (3)	$	3,072,305	6.91%	$	3,064,925	7.17%
CAPITAL IMPROVEMENT (4)	$	658,600	1.48%	$	474,500	1.11%
TAX INCREMENT FINANCING (4)	$	2,500,000	5.62%	$	3,085,725	7.22%
IMPACT FEE FUND (4)	$	-	0.00%	$	-	0.00%
PARK IMPROVEMENT FUND (4)	$	51,000	0.11%	$	133,210	0.31%
PUBLIC BUILDINGS IMPROVEMENT FUND (4)	$	255,000	0.57%	$	200,000	0.47%
GENERAL BOND & INTEREST (5)	$	211,605	0.48%	$	212,605	0.50%
SALES TAX BOND FUND (5)	$	76,920	0.17%	$	77,520	0.18%
POLICE PENSION FUND (6)	$	1,978,000	4.45%	$	1,595,500	3.73%
FIREFIGHTER PENSION FUND (6)	$	1,574,800	3.54%	$	1,037,950	2.43%
FLEET SERVICES & REPLACEMENT FUND (7)	$	1,288,960	2.90%	$	1,322,770	3.09%
TECHNOLOGY EQUIPMENT REPLACEMENT FUND (7)	$	475,800	1.07%	$	442,870	1.04%
Totals	$	44,455,590	100%	$	42,739,620	100.00%

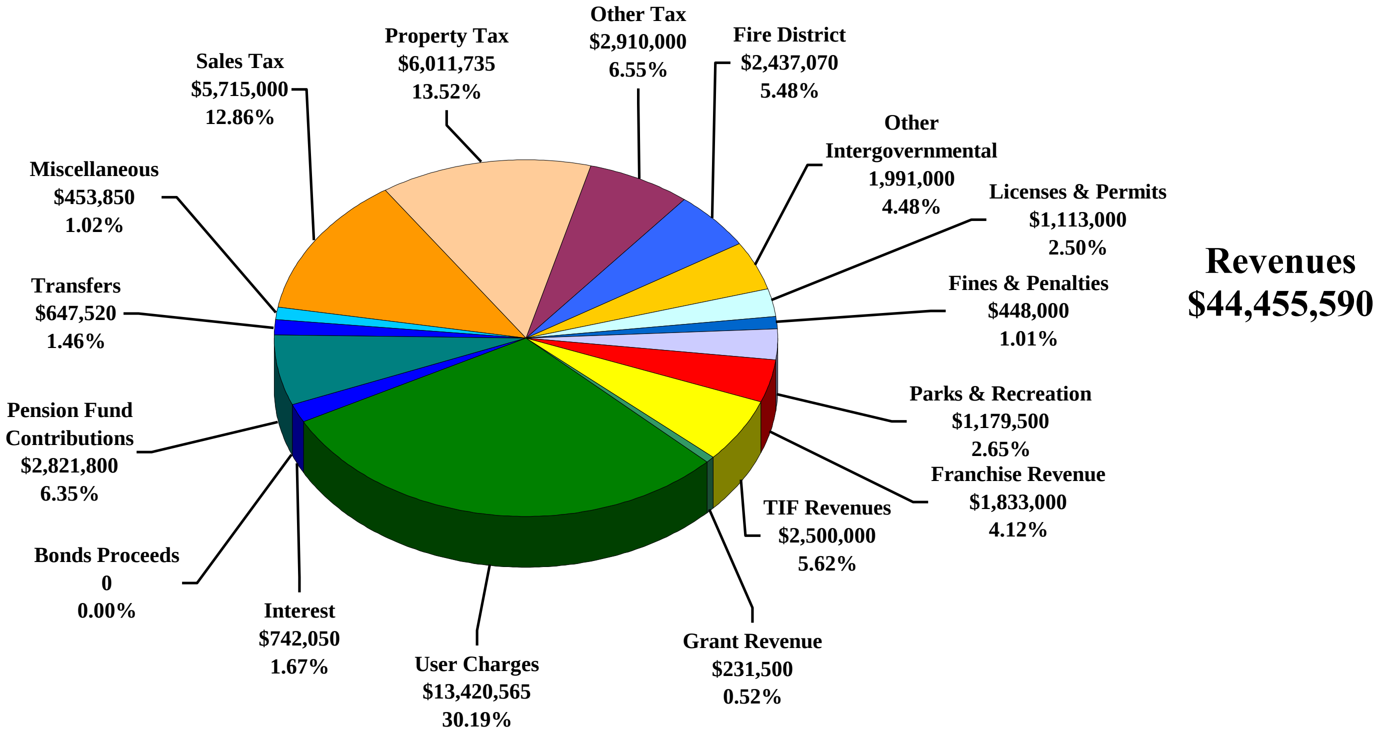
Budget Summary - Fund Types

Fund Type		2011-2012 Revenue	% of Total		2011-2012 Expenditures	% of Total
(1) General	$	23,213,370	52.22%	$	21,899,305	51.24%
(2) Special Revenue	$	1,482,330	3.33%	$	1,606,390	3.76%
(3) Enterprise	$	10,689,205	24.04%	$	10,651,275	24.92%
(4) Capital Projects	$	3,464,600	7.79%	$	3,893,435	9.11%
(5) Debt Service	$	288,525	0.65%	$	290,125	0.68%
(6) Trust	$	3,552,800	7.99%	$	2,633,450	6.16%
(7) Internal Service	$	1,764,760	3.97%	$	1,765,640	4.13%
Totals	$	44,455,590	100%	$	42,739,620	100%

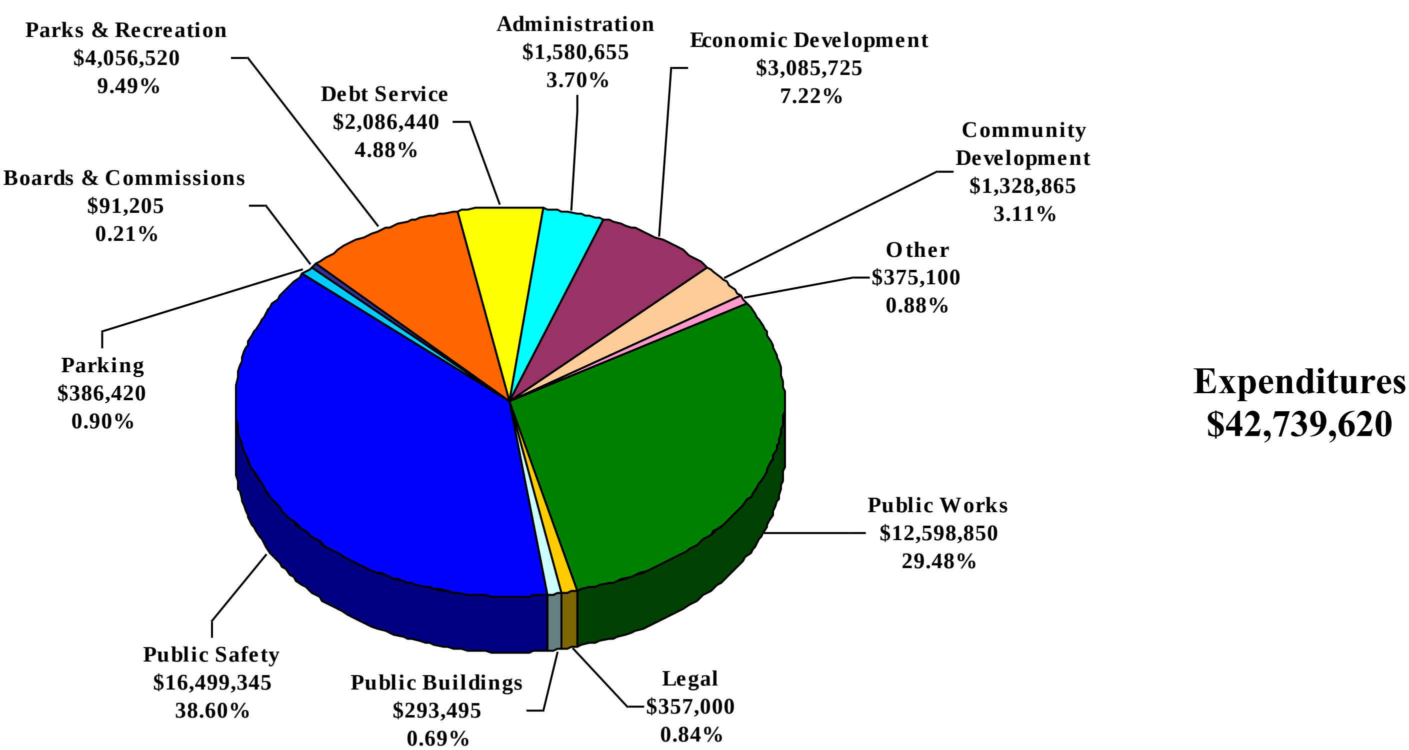


ALL FUNDS

2011 Budgeted Revenues

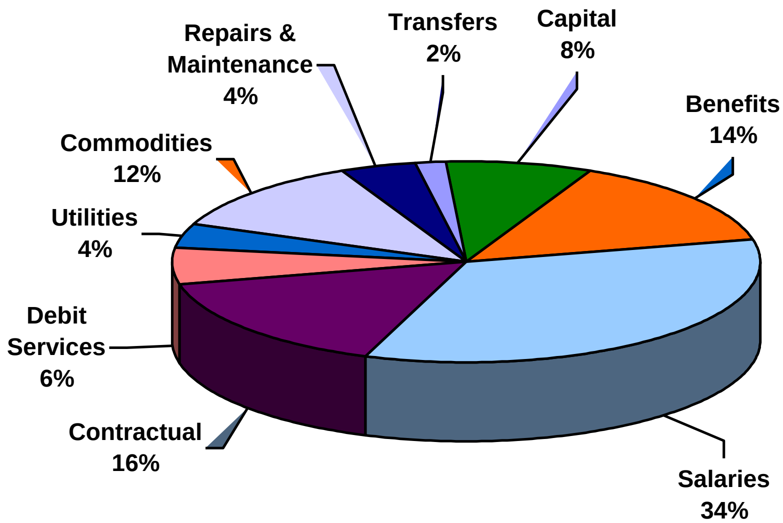


2011-12 Budgeted Expenditures

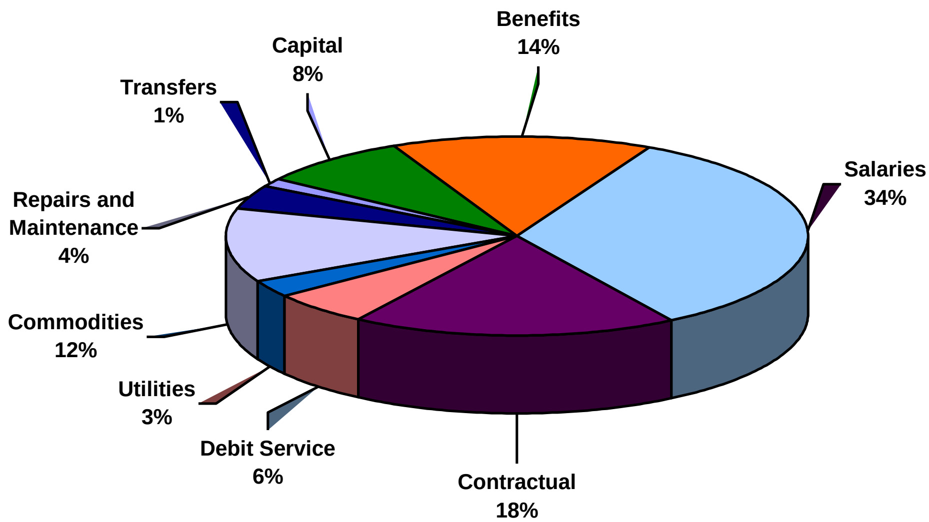


Village of Libertyville – Expenditures by Type
Two Year Comparison

2011-2012 Village Budget



2010-2011 Village Budget



Expenditure Type	2010-2011 Budget		2011-2012 Budget	
Salaries	$14,019,245	*34%*	$14,596,425	*34%*
Employee Benefits	$6,054,935	*14%*	$6,180,315	*14%*
Contractual	$7,580,015	*18%*	$6,758,850	*16%*
Capital	$3,537,300	*8%*	$3,456,810	*8%*
Debt Service	$2,365,055	*6%*	$2,480,170	*6%*
Utilities	$1,136,225	*3%*	$1,633,755	*4%*
Commodities	$5,048,620	*12%*	$5,086,795	*12%*
Repairs & Maintenance	$1,586,765	*4%*	$1,796,980	*4%*
Transfers	$588,315	*1%*	$749,520	*2%*
Totals	**$41,916,475**	*100%*	**$42,739,620**	*100%*

Village of Libertyville
Summary of Revenues and Expenditures
All Funds
Fiscal Years Ending April 30, 2010-2012

	Governmental Funds			Enterprise Funds		
	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012
Revenues						
Sales Tax	$ 5,412,434	$ 5,645,000	$ 5,715,000	$ -	$ -	$ -
Property Tax	$ 5,752,154	$ 5,806,550	$ 6,011,735	$ 25,498	$ 25,500	$ -
Other Tax	$ 1,383,270	$ 3,043,030	$ 2,910,000	$ -	$ -	$ -
Fire District	$ 2,326,611	$ 2,386,050	$ 2,437,070	$ -	$ -	$ -
Other Intergovernmental	$ 1,912,132	$ 2,268,650	$ 1,991,000	$ -	$ -	$ -
Licenses & Permits	$ 1,654,788	$ 1,160,000	$ 1,113,000	$ -	$ -	$ -
Fines & Penalties	$ 271,978	$ 410,000	$ 388,000	$ 29,236	$ 31,000	$ 31,000
Park & Recreation	$ 1,141,603	$ 1,142,735	$ 1,179,500	$ -	$ -	$ -
Franchise Revenue	$ 1,147,749	$ 1,595,000	$ 1,578,000	$ -	$ -	$ -
TIF Revenues	$ 2,253,951	$ 2,456,700	$ 2,500,000	$ -	$ -	$ -
Grant Revenue	$ 3,867	$ 88,350	$ 231,500	$ -	$ -	$ -
User Charges	$ 1,951,768	$ 1,941,450	$ 1,970,500	$ 8,018,377	$ 8,950,020	$ 10,121,605
Interest	$ 79,518	$ 16,520	$ 2,500	$ 22,196	$ 7,000	$ 7,000
Bond Proceeds	$ -	$ 9,500	$ -	$ -	$ -	$ -
Pension Fund Contributions	$ -	$ -	$ -	$ -	$ -	$ -
Transfers	$ 939,365	$ 136,315	$ 131,920	$ 8,485,000	$ 355,000	$ 515,600
Miscellaneous	$ 200,456	$ 351,250	$ 289,100	$ 387,213	$ 170,200	$ 14,000
Total Revenues	$ 26,431,644	$ 28,457,100	$ 28,448,825	$ 16,967,520	$ 9,538,720	$ 10,689,205
Expenditures:						
Administration	$ 1,203,461	$ 1,083,530	$ 1,137,785	$ -	$ -	$ -
Boards & Commissions	$ 122,544	$ 90,965	$ 91,205	$ -	$ -	$ -
Legal	$ 416,647	$ 460,800	$ 357,000	$ -	$ -	$ -
Public Buildings	$ 248,603	$ 162,445	$ 293,495	$ -	$ -	$ -
Economic Development	$ 4,779,576	$ 2,004,175	$ 3,085,725	$ -	$ -	$ -
Community Development	$ 1,327,108	$ 1,257,390	$ 1,328,865	$ -	$ -	$ -
Parking	$ 277,225	$ 156,435	$ 386,420	$ -	$ -	$ -
Public Works	$ 4,682,769	$ 4,207,490	$ 4,456,630	$ 6,065,979	$ 7,570,880	$ 6,819,450
Public Safety	$ 13,244,142	$ 13,767,090	$ 13,865,895	$ -	$ -	$ -
Parks & Recreation	$ 10,032,565	$ 1,781,215	$ 2,021,010	$ 2,495,721	$ 1,930,435	$ 2,035,510
Debt Service	$ 538,396	$ 272,510	$ 290,125	$ 2,434,264	$ 1,565,370	$ 1,796,315
Other	$ 581,682	$ 327,035	$ 375,100	$ -	$ -	$ -
Total Expenditures	$ 37,454,718	$ 25,571,080	$ 27,689,255	$ 10,995,964	$ 11,066,685	$ 10,651,275
Net increase (Decrease) in Fund Balance	$ (11,023,074)	$ 2,886,020	$ 759,570	$ 5,971,556	$ (1,527,965)	$ 37,930
Fund Balance- May 1	$ 15,535,218	$ 4,512,144	$ 7,398,164	$ (3,269,571)	$ 2,701,985	$ 1,174,020
Fund Balance-April 30	$ 4,512,144	$ 7,398,164	$ 8,157,734	$ 2,701,985	$ 1,174,020	$ 1,211,950

Village of Libertyville
Summary of Revenues and Expenditures
All Funds
Fiscal Years Ending April 30, 2010-2012

Internal Service Funds			Fiduciary Funds			Total All Funds		
Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012
$ -	$ -	$ -	$ -	$ -	$ -	$ 5,412,434	$ 5,645,000	$ 5,715,000
$ -	$ -	$ -	$ -	$ -	$ -	$ 5,777,652	$ 5,832,050	$ 6,011,735
$ -	$ -	$ -	$ -	$ -	$ -	$ 1,383,270	$ 3,043,030	$ 2,910,000
$ -	$ -	$ -	$ -	$ -	$ -	$ 2,326,611	$ 2,386,050	$ 2,437,070
$ -	$ -	$ -	$ -	$ -	$ -	$ 1,912,132	$ 2,268,650	$ 1,991,000
$ -	$ -	$ -	$ -	$ -	$ -	$ 1,654,788	$ 1,160,000	$ 1,113,000
$ 12,869	$ 29,300	$ 29,000	$ -	$ -	$ -	$ 314,083	$ 470,300	$ 448,000
$ -	$ -	$ -	$ -	$ -	$ -	$ 1,141,603	$ 1,142,735	$ 1,179,500
$ 253,602	$ 255,000	$ 255,000	$ -	$ -	$ -	$ 1,401,351	$ 1,850,000	$ 1,833,000
$ -	$ -	$ -	$ -	$ -	$ -	$ 2,253,951	$ 2,456,700	$ 2,500,000
$ -	$ -	$ -	$ -	$ -	$ -	$ 3,867	$ 88,350	$ 231,500
$ 1,343,302	$ 1,444,470	$ 1,328,460	$ -	$ -	$ -	$ 11,313,447	$ 12,335,940	$ 13,420,565
$ 3,538	$ 3,830	$ 1,550	$ 5,815,323	$ 1,273,000	$ 731,000	$ 5,920,575	$ 1,300,350	$ 742,050
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,500	$ -
$ -	$ -	$ -	$ 2,281,349	$ 2,815,525	$ 2,821,800	$ 2,281,349	$ 2,815,525	$ 2,821,800
$ -	$ -	$ -	$ -	$ -	$ -	$ 9,424,365	$ 491,315	$ 647,520
$ 107,614	$ 165,915	$ 150,750	$ -	$ -	$ -	$ 695,283	$ 687,365	$ 453,850
$ 1,720,925	$ 1,898,515	$ 1,764,760	$ 8,096,672	$ 4,088,525	$ 3,552,800	$ 53,216,761	$ 43,982,860	$ 44,455,590
$ 272,487	$ 388,610	$ 442,870	$ -	$ -	$ -	$ 1,475,948	$ 1,472,140	$ 1,580,655
$ -	$ -	$ -	$ -	$ -	$ -	$ 122,544	$ 90,965	$ 91,205
$ -	$ -	$ -	$ -	$ -	$ -	$ 416,647	$ 460,800	$ 357,000
$ -	$ -	$ -	$ -	$ -	$ -	$ 248,603	$ 162,445	$ 293,495
$ -	$ -	$ -	$ -	$ -	$ -	$ 4,779,576	$ 2,004,175	$ 3,085,725
$ -	$ -	$ -	$ -	$ -	$ -	$ 1,327,108	$ 1,257,390	$ 1,328,865
$ -	$ -	$ -	$ -	$ -	$ -	$ 277,225	$ 156,435	$ 386,420
$ 1,299,733	$ 1,241,765	$ 1,322,770	$ -	$ -	$ -	$ 12,048,481	$ 13,020,135	$ 12,598,850
$ -	$ -	$ -	$ 2,436,721	$ 2,558,320	$ 2,633,450	$ 15,680,863	$ 16,325,410	$ 16,499,345
$ -	$ -	$ -	$ -	$ -	$ -	$ 12,528,286	$ 3,711,650	$ 4,056,520
$ -	$ -	$ -	$ -	$ -	$ -	$ 2,972,660	$ 1,837,880	$ 2,086,440
$ -	$ -	$ -	$ -	$ -	$ -	$ 581,682	$ 327,035	$ 375,100
$ 1,572,220	$ 1,630,375	$ 1,765,640	$ 2,436,721	$ 2,558,320	$ 2,633,450	$ 52,459,623	$ 40,826,460	$ 42,739,620
$ 148,705	$ 268,140	$ (880)	$ 5,659,951	$ 1,530,205	$ 919,350	$ 757,138	$ 3,156,400	$ 1,715,970
$ 866,065	$ 1,014,770	$ 1,282,910	$ 30,190,321	$ 35,850,272	$ 37,380,477	$ 43,322,033	$ 44,079,171	$ 47,235,571
$ 1,014,770	$ 1,282,910	$ 1,282,030	$ 35,850,272	$ 37,380,477	$ 38,299,827	$ 44,079,171	$ 47,235,571	$ 48,951,541

Village of Libertyville
Summary of Revenues and Expenditures
Governmental Funds
Fiscal Years Ending April 30, 2010-2012

	General Fund			Special Revenue Funds		
	2009-10	Estimated 2010-11	Budget 2011-2012	2009-10	Estimated 2010-11	Budget 2011-2012
Revenues						
Sales Tax	$ 5,412,434	$ 5,645,000	$ 5,715,000			
Property Tax	$ 5,493,335	$ 5,575,170	$ 5,756,800	$ 45,297	$ 44,130	$ 43,330
Other Tax	$ 658,802	$ 2,159,000	$ 2,112,000	$ 724,468	$ 884,030	$ 798,000
Fire District	$ 2,326,611	$ 2,386,050	$ 2,437,070			
Other Intergovernmental	$ 1,912,132	$ 1,915,850	$ 1,991,000	$ -	$ -	$ -
Licenses & Permits	$ 1,250,180	$ 755,000	$ 708,000			
Fines & Penalties	$ 271,978	$ 410,000	$ 388,000			
Park & Recreation	$ 1,141,603	$ 1,142,735	$ 1,179,500			
Franchise Revenue	$ 894,147	$ 1,340,000	$ 1,325,000			
TIF Revenues						
Grant Revenue	$ 3,867	$ 64,050	$ 31,500			
User Charges	$ 1,191,242	$ 1,234,550	$ 1,294,000	$ 670,109	$ 643,900	$ 636,500
Interest	$ 64,914	$ 4,000	$ 1,500	$ 11,550	$ 9,270	$ 500
Bond Proceeds						
Pension Contributions						
Transfers	$ 550,000	$ -	$ -			
Miscellaneous	$ 173,720	$ 310,835	$ 274,000	$ 10,278	$ 13,000	$ 4,000
Total Revenues	$ 21,344,965	$ 22,942,240	$ 23,213,370	$ 1,461,702	$ 1,594,330	$ 1,482,330
Expenditures:						
Administration	$ 1,203,461	$ 1,083,530	$ 1,137,785			
Boards & Commissions	$ 122,544	$ 90,965	$ 91,205			
Legal	$ 416,647	$ 460,800	$ 357,000			
Public Buildings	$ 200,606	$ 117,645	$ 93,495			
Economic Development						
Community Development	$ 1,327,108	$ 1,257,390	$ 1,328,865			
Parking	$ 14,424	$ 29,675	$ 29,900	$ 262,801	$ 126,760	$ 356,520
Public Works	$ 3,357,294	$ 3,212,990	$ 3,273,280	$ 586,367	$ 428,220	$ 708,850
Public Safety	$ 12,898,262	$ 13,411,000	$ 13,504,775	$ 345,880	$ 356,090	$ 361,120
Parks & Recreation	$ 9,837,217	$ 1,680,400	$ 1,887,800			
Debt Service						
Other	$ 184,796	$ 188,420	$ 195,200	$ 140,636	$ 138,615	$ 179,900
Total Expenditures	$ 29,562,359	$ 21,532,815	$ 21,899,305	$ 1,335,684	$ 1,049,685	$ 1,606,390
Net increase (Decrease) in Fund Balance	$ (8,217,394)	$ 1,409,425	$ 1,314,065	$ 126,018	$ 544,645	$ (124,060)
Fund Balance- May 1	$ 9,197,028	$ 979,634	$ 2,389,059	$ 1,581,342	$ 1,707,360	$ 2,252,005
Fund Balance-April 30	$ 979,634	$ 2,389,059	$ 3,703,124	$ 1,707,360	$ 2,252,005	$ 2,127,945

Village of Libertyville
Summary of Revenues and Expenditures
Governmental Funds
Fiscal Years Ending April 30, 2010-2012

Debt Service Funds			Capital Project Funds			Total Governmental Funds		
2009-10	Estimated 2010-11	Budget 2011-2012	2009-10	Estimated 2010-11	Budget 2011-2012	2009-10	Estimated 2010-11	Budget 2011-2012
$ -	$ -	$ -				$ 5,412,434	$ 5,645,000	$ 5,715,000
$ 213,522	$ 187,250	$ 211,605				$ 5,752,154	$ 5,806,550	$ 6,011,735
						$ 1,383,270	$ 3,043,030	$ 2,910,000
						$ 2,326,611	$ 2,386,050	$ 2,437,070
			$ -	$ 352,800	$ -	$ 1,912,132	$ 2,268,650	$ 1,991,000
			$ 404,608	$ 405,000	$ 405,000	$ 1,654,788	$ 1,160,000	$ 1,113,000
						$ 271,978	$ 410,000	$ 388,000
						$ 1,141,603	$ 1,142,735	$ 1,179,500
			$ 253,602	$ 255,000	$ 253,000	$ 1,147,749	$ 1,595,000	$ 1,578,000
			$ 2,253,951	$ 2,456,700	$ 2,500,000	$ 2,253,951	$ 2,456,700	$ 2,500,000
				$ 24,300	$ 200,000	$ 3,867	$ 88,350	$ 231,500
			$ 90,417	$ 63,000	$ 40,000	$ 1,951,768	$ 1,941,450	$ 1,970,500
$ -	$ -	$ -	$ 3,054	$ 3,250	$ 500	$ 79,518	$ 16,520	$ 2,500
$ -	$ 9,500	$ -				$ -	$ 9,500	$ -
$ 78,115	$ 81,315	$ 76,920	$ 311,250	$ 55,000	$ 55,000	$ 939,365	$ 136,315	$ 131,920
$ -		$ -	$ 16,458	$ 27,415	$ 11,100	$ 200,456	$ 351,250	$ 289,100
$ 291,637	$ 278,065	$ 288,525	$ 3,333,340	$ 3,642,465	$ 3,464,600	$ 26,431,644	$ 28,457,100	$ 28,448,825
						$ 1,203,461	$ 1,083,530	$ 1,137,785
						$ 122,544	$ 90,965	$ 91,205
						$ 416,647	$ 460,800	$ 357,000
			$ 47,997	$ 44,800	$ 200,000	$ 248,603	$ 162,445	$ 293,495
			$ 4,779,576	$ 2,004,175	$ 3,085,725	$ 4,779,576	$ 2,004,175	$ 3,085,725
						$ 1,327,108	$ 1,257,390	$ 1,328,865
						$ 277,225	$ 156,435	$ 386,420
			$ 739,108	$ 566,280	$ 474,500	$ 4,682,769	$ 4,207,490	$ 4,456,630
						$ 13,244,142	$ 13,767,090	$ 13,865,895
			$ 195,348	$ 100,815	$ 133,210	$ 10,032,565	$ 1,781,215	$ 2,021,010
$ 538,396	$ 272,510	$ 290,125				$ 538,396	$ 272,510	$ 290,125
			$ 256,250	$ -	$ -	$ 581,682	$ 327,035	$ 375,100
$ 538,396	$ 272,510	$ 290,125	$ 6,018,279	$ 2,716,070	$ 3,893,435	$ 37,454,718	$ 25,571,080	$ 27,689,255
$ (246,759)	$ 5,555	$ (1,600)	$ (2,684,939)	$ 926,395	$ (428,835)	$ (11,023,074)	$ 2,886,020	$ 759,570
$ 783,138	$ 536,379	$ 541,934	$ 3,973,710	$ 1,288,771	$ 2,215,166	$ 15,535,218	$ 4,512,144	$ 7,398,164
$ 536,379	$ 541,934	$ 540,334	$ 1,288,771	$ 2,215,166	$ 1,786,331	$ 4,512,144	$ 7,398,164	$ 8,157,734

Village of Libertyville
Summary of Revenues and Expenditures
Enterprise Funds
Fiscal Years Ending April 30, 2010-2012

	Water and Sewer Fund			**Sports Complex**			**Total Enterprise Funds**		
	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012
Revenues									
Sales Tax							$ -	$ -	$ -
Property Tax	$ 25,498	$ 25,500	$ -				$ 25,498	$ 25,500	$ -
Other Tax							$ -	$ -	$ -
Parking Fees							$ -	$ -	$ -
Fire District							$ -	$ -	$ -
Other Intergovernmental							$ -	$ -	$ -
Licenses & Permits							$ -	$ -	$ -
Fines & Penalties	$ 29,236	$ 31,000	$ 31,000				$ 29,236	$ 31,000	$ 31,000
Park & Recreation							$ -	$ -	$ -
Franchise Revenue							$ -	$ -	$ -
TIF Revenues							$ -	$ -	$ -
Grant Revenue							$ -	$ -	$ -
User Charges	$ 5,654,668	$ 6,691,620	$ 7,564,900	$ 2,363,709	$ 2,258,400	$ 2,556,705	$ 8,018,377	$ 8,950,020	$ 10,121,605
Interest	$ 22,196	$ 7,000	$ 7,000	$ -	$ -	$ -	$ 22,196	$ 7,000	$ 7,000
Bond Proceeds							$ -	$ -	$ -
Pension Contributions							$ -	$ -	$ -
Transfers	$ 90,000	$ -	$ -	$ 8,395,000	$ 355,000	$ 515,600	$ 8,485,000	$ 355,000	$ 515,600
Miscellaneous	$ 90,513	$ 21,800	$ 14,000	$ 296,700	$ 148,400	$ -	$ 387,213	$ 170,200	$ 14,000
Total Revenues	$ 5,912,111	$ 6,776,920	$ 7,616,900	$ 11,055,409	$ 2,761,800	$ 3,072,305	$ 16,967,520	$ 9,538,720	$ 10,689,205
Expenditures:									
Administration							$ -	$ -	$ -
Boards & Commissions							$ -	$ -	$ -
Legal							$ -	$ -	$ -
Public Buildings							$ -	$ -	$ -
Economic Development							$ -	$ -	$ -
Community Development							$ -	$ -	$ -
Parking							$ -	$ -	$ -
Public Works	$ 6,065,979	$ 7,570,880	$ 6,819,450				$ 6,065,979	$ 7,570,880	$ 6,819,450
Public Safety							$ -	$ -	$ -
Parks & Recreation				$ 2,495,721	$ 1,930,435	$ 2,035,510	$ 2,495,721	$ 1,930,435	$ 2,035,510
Debt Service	$ 208,240	$ 768,360	$ 766,900	$ 2,226,024	$ 797,010	$ 1,029,415	$ 2,434,264	$ 1,565,370	$ 1,796,315
Other							$ -	$ -	$ -
Total Expenditures	$ 6,274,219	$ 8,339,240	$ 7,586,350	$ 4,721,745	$ 2,727,445	$ 3,064,925	$ 10,995,964	$ 11,066,685	$ 10,651,275
Net increase (Decrease) in Fund Balance	$ (362,108)	$ (1,562,320)	$ 30,550	$ 6,333,664	$ 34,355	$ 7,380	$ 5,971,556	$ (1,527,965)	$ 37,930
Fund Balance- May 1	$ 3,091,705	$ 2,729,597	$ 1,167,277	$ (6,361,276)	$ (27,612)	$ 6,743	$ (3,269,571)	$ 2,701,985	$ 1,174,020
Fund Balance-April 30	$ 2,729,597	$ 1,167,277	$ 1,197,827	$ (27,612)	$ 6,743	$ 14,123	$ 2,701,985	$ 1,174,020	$ 1,211,950

Village of Libertyville
Summary of Revenues and Expenditures
Internal Service Funds
Fiscal Years Ending April 30, 2010-2012

	Fleet Service & Replacement Fund			Technology Equip & Replacement Fund			Total Internal Service Funds		
	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012
Revenues									
Sales Tax							$ -	$ -	$ -
Property Tax							$ -	$ -	$ -
Other Tax							$ -	$ -	$ -
Parking Fees							$ -	$ -	$ -
Fire District							$ -	$ -	$ -
Other Intergovernmental							$ -	$ -	$ -
Licenses & Permits							$ -	$ -	$ -
Fines & Penalties	$12,869	$29,300	$29,000				$ 12,869	$ 29,300	$ 29,000
Park & Recreation							$ -	$ -	$ -
Franchise Revenue				$ 253,602	$ 255,000	$ 255,000	$ 253,602	$ 255,000	$ 255,000
TIF Revenues							$ -	$ -	$ -
Grant Revenue							$ -	$ -	$ -
Charges for Services	$1,241,302	$1,342,470	$1,226,460	$ 102,000	$ 102,000	$ 102,000	$ 1,343,302	$ 1,444,470	$ 1,328,460
Interest	$3,538	$3,800	$1,500	$ -	$ 30	$ 50	$ 3,538	$ 3,830	$ 1,550
Pension Contributions									
Transfers							$ -	$ -	$ -
Miscellaneous	$68,049	$50,915	$32,000	$ 39,565	$ 115,000	$ 118,750	$ 107,614	$ 165,915	$ 150,750
Total Revenues	$ 1,325,758	$ 1,426,485	$ 1,288,960	$ 395,167	$ 472,030	$ 475,800	$ 1,720,925	$ 1,898,515	$ 1,764,760
Expenditures:							$ -	$ -	$ -
Administration				$ 272,487	$ 388,610	$ 442,870	$ 272,487	$ 388,610	$ 442,870
Boards & Commissions							$ -	$ -	$ -
Legal							$ -	$ -	$ -
Public Buildings							$ -	$ -	$ -
Economic Development							$ -	$ -	$ -
Community Development							$ -	$ -	$ -
Parking							$ -	$ -	$ -
Public Works	$ 1,299,733	$ 1,241,765	$ 1,322,770				$ 1,299,733	$ 1,241,765	$ 1,322,770
Public Safety							$ -	$ -	$ -
Parks & Recreation							$ -	$ -	$ -
Debt Service							$ -	$ -	$ -
Other							$ -	$ -	$ -
Total Expenditures	$ 1,299,733	$ 1,241,765	$ 1,322,770	$ 272,487	$ 388,610	$ 442,870	$ 1,572,220	$ 1,630,375	$ 1,765,640
Net increase (Decrease) in Fund Balance	$ 26,025	$ 184,720	$ (33,810)	$ 122,680	$ 83,420	$ 32,930	$ 148,705	$ 268,140	$ (880)
Fund Balance- May 1	$ 700,930	$ 726,955	$ 911,675	$ 165,135	$ 287,815	$ 371,235	$ 866,065	$ 1,014,770	$ 1,282,910
Fund Balance-April 30	$ 726,955	$ 911,675	$ 877,865	$ 287,815	$ 371,235	$ 404,165	$ 1,014,770	$ 1,282,910	$ 1,282,030

Village of Libertyville
Summary of Revenues and Expenditures
Fiduciary Funds
Fiscal Years Ending April 30, 2010-2012

	Police Pension Fund			Fire Pension Fund			Total Fiduciary Funds		
	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012
Revenues									
Sales Tax							$ -	$ -	$ -
Property Tax							$ -	$ -	$ -
Other Tax							$ -	$ -	$ -
Parking Fees							$ -	$ -	$ -
Fire District							$ -	$ -	$ -
Other Intergovernmental							$ -	$ -	$ -
Licenses & Permits							$ -	$ -	$ -
Fines & Penalties							$ -	$ -	$ -
Park & Recreation							$ -	$ -	$ -
Franchise Revenue							$ -	$ -	$ -
TIF Revenues							$ -	$ -	$ -
Grant Revenue							$ -	$ -	$ -
Charges for Services							$ -	$ -	$ -
Interest	$3,286,437	$887,000	$413,000	$ 2,528,886	$ 386,000	$ 318,000	$ 5,815,323	$ 1,273,000	$ 731,000
Pension Fund Contributions	$1,318,633	$1,557,125	$1,565,000	$ 962,716	$ 1,258,400	$ 1,256,800	$ 2,281,349	$ 2,815,525	$ 2,821,800
Transfers							$ -	$ -	$ -
Miscellaneous							$ -	$ -	$ -
Total Revenues	$ 4,605,070	$ 2,444,125	$ 1,978,000	$ 3,491,602	$ 1,644,400	$ 1,574,800	$ 8,096,672	$ 4,088,525	$ 3,552,800
Expenditures:							$ -	$ -	$ -
Administration							$ -	$ -	$ -
Boards & Commissions							$ -	$ -	$ -
Legal							$ -	$ -	$ -
Public Buildings							$ -	$ -	$ -
Economic Development							$ -	$ -	$ -
Community Development							$ -	$ -	$ -
Parking							$ -	$ -	$ -
Public Works							$ -	$ -	$ -
Public Safety	$ 1,468,949	$ 1,539,910	$ 1,595,500	$ 967,772	$ 1,018,410	$ 1,037,950	$ 2,436,721	$ 2,558,320	$ 2,633,450
Parks & Recreation							$ -	$ -	$ -
Debt Service							$ -	$ -	$ -
Other							$ -	$ -	$ -
Total Expenditures	$ 1,468,949	$ 1,539,910	$ 1,595,500	$ 967,772	$ 1,018,410	$ 1,037,950	$ 2,436,721	$ 2,558,320	$ 2,633,450
Net increase (Decrease) in Fund Balance	$ 3,136,121	$ 904,215	$ 382,500	$ 2,523,830	$ 625,990	$ 536,850	$ 5,659,951	$ 1,530,205	$ 919,350
Fund Balance- May 1	$ 16,285,999	$ 19,422,120	$ 20,326,335	$ 13,904,322	$ 16,428,152	$ 17,054,142	$ 30,190,321	$ 35,850,272	$ 37,380,477
Fund Balance-April 30	$ 19,422,120	$ 20,326,335	$ 20,708,835	$ 16,428,152	$ 17,054,142	$ 17,590,992	$ 35,850,272	$ 37,380,477	$ 38,299,827

VIILLAGE 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 2011-12 budget is a total of $3,456,810 in capital expenditures. Of this total, $518,085 is allocated to routine capital expenditures and $2,938,725 is for non-routine capital expenditures. Following is a summary of the major non-routine capital projects that have been funded in the 2011-2012 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	$1,330,725
Road System	$1,005,000
Parks	$0
Public Building	$200,000
Sidewalk & Streetscape	$50,000
Sanitary System	$120,000
Water System	$233,000
Wastewater Treatment System	$0
TOTAL	$2,938,725

Capital Expenditures by Fund

Motor Fuel Tax	$600,000
Capital Improvement Fund	$455,000
Water & Sewer Fund	$353,000
Tax Increment Financing Fund	$1,330,725
Public Building Improvement	$200,000
TOTAL	$2,938,725

Annual Road Improvement Program **$1,005,000**

Impact on Operating Budget –Reduction <$10,000

Dymond Road Reconstruction..$1,000,000
Dymond Road Streetlight Design $5,000

Parking Improvements **$1,330,725**

Impact on Operating Budget –$0

Utility Relocation –Downtown Parking Lot, West...................$415,725
Ground Parking Improvement $885,000

Buildings **$200,000**

Impact on Operating Budget –Decrease <$3,000

Driveway Replacement (Fire Station #1) $200,000

Sidewalk & Streetscape **$50,000**

Impact on Operating Budget –Decrease <$1,000

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

Sanitary System **$120,000**

Impact on Operating Budget –None

Sewer Construction-South Rockland River Crossing................$10,000
Rt. 21 & 137 Sanitary Sewer Relocation $110,000

Water System **$233,000**

Impact on Operating Budget –Decrease <$10,000

Rt. 21 & 137 Watermain Relocation..$140,000
Lake Street Watermain Replacement..$28,000
Dymond Road Watermain Replacement $65,000

Village of Libertyville
Public Works Department
Budget Year 2011-12

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	2010-11 Budget	2010-11 Year End Estimate	2011-12 Request	Admin. Revisions	Approved Budget
2011 Road Program					
Dymond Road Reconstruction/ HMA Patching			$600,000	$600,000	$600,000
2010 Road Program					
Parkview Drive	$57,600				
Dawes - Golf to Warwick	$15,000				
Valley Park Drive (IL Rte 21 to Kenwood)	$211,200				
Park Place (Hurlburt Ct. to Broadway)	$34,440	$244,270			
Sunnyside Avenue (4th Ave to 7th Ave)	$30,000				
Fourth Street	$30,000				
Bituminous Patching -Various Locations	$200,000				
	$578,240	$244,270	$600,000	$600,000	$600,000

Village of Libertyville
Public Works Department
Budget Year 2011-12

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	2010/11 Budget	2010/11 Year End Estimate	2011/12 Request	Admin. Revisions	Approved Budget
Dymond Road Reconstruction & Class C Pavement Patching			$400,000	$400,000	$400,000
Project 0805					
Dymond Road, Crane to 176 Design	$40,000	$0	$0	$0	$0
Dymond Road Streetlight Design	$5,000	$0	$5,000	$5,000	$5,000
2010 Road Program					
Pavement Class C Patching	$220,000	$90,000	$0	$0	$0
Rockland Road ERP					
(100% State Funded)	$410,000				
A. Construction		$346,000	$0	$0	$0
B. Engineering		$40,000	$0	$0	$0
	$675,000	$476,000	$405,000	$405,000	$405,000

Village of Libertyville
Public Works Department
Budget Year 2011-12

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: Annual maintenance (Remove and replace) Village walks by contract.
Various locations - work focused in one quadrant of the Village each year.

Operating Budget Impact: Miscellaneous
Minimal

Item Description	2010-11 Budget	2010-11 Year End Estimate	2011-12 Request	Admin. Revisions	Approved Budget
Drake-to-Dymond Path Approx. 150 feet constructed	$0	$0	$0	$0	$0
Sidewalks - Replacement by Contract - Project 0904 (Moved over from Highways & Bridges acct #717 in 2009)	$40,000	$39,000	$40,000	$40,000	$40,000
	$40,000	$39,000	$40,000	$40,000	$40,000

Village of Libertyville
Public Works Department
Budget Year 2011-12

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	2010-11 Budget	2010-11 Year End Estimate	2011-12 Request	Admin. Revisions	Approved Budget
1.	Petersen Road Streetscape Design Streetscape Construction	$10,000	$0	$10,000	$10,000	$10,000
		$10,000	$0	$10,000	$10,000	$10,000

Village of Libertyville
Public Works Department
Budget Year 2011-12

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 construction of the West side parking structure was completed in FY 09/10. Phase II includes utility burial and surface lot improvements. A preliminary plan has been prepared for the lot on the east side of Milwaukee

Operating Budget Impact: Minimal.

Item Description	2010-11 Budget	2010-11 Year End Estimate	2011-12 Request	Admin. Revisions	Approved Budget
1. East & West Side Milwaukee lot Engineering, surveys	$0	$0	$0	$0	$0
2. Monument Downtown Parking Signs	$5,000	$1,500	$12,000	defer	defer
3. ComEd,AT&T, Comcast underground utilities	$0	$150,000	$125,000	$125,000	$125,000
4. School Street parking lot entrance realignment	$0	$0	$0	$0	$0
5. Reconstruction of East lot, north of Cook Ave.	$0	$0	$0	$0	$0
6. Construction of West side Parking Structure	$0	$7,181	$0	$0	$0
7. Phase II Surface Lot Improvements including Design Engineering	$85,000	$85,000	$800,000	$885,000	$885,000
8. Utility Relocation-Aldridge including Engineering	$250,000	$330,000	$130,000	$415,725	$415,725
	$340,000	$573,681	$1,067,000	$1,330,725	$1,330,725

Village of Libertyville
Public Works Department
Budget Year 2011-12

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	2010-11 Budget	2010-11 Year End Estimate	2011-12 Request	Admin. Revisions	Approved Budget
1. Preliminary Engineering and Survey expenses	$0	$0	$0	$0	$0
2. Engineering Services:					
Design Phase	$0	$0	$0	$0	$0
Construction Phase	$55,000	$66,000	$5,000	$5,000	$5,000
3. Water main Construction	$0	$0	$0	$0	$0
4. Sanitary Sewer Construction	$450,000	$430,000	$5,000	$5,000	$5,000
5. Lake County Forest Preserve District Easement Fees					
a. Watermain	$0	$0	$0	$0	$0
b. Sanitary Sewer	$0	$0	$0	$0	$0
	$505,000	$496,000	$10,000	$10,000	$10,000

Village of Libertyville
Public Works Department
Budget Year 2011-12

Fund:	Water & Sewer Capital Improvements
Account No.	20-05-00-6-775
Description:	**Sanitary Sewer Relocation**

Purpose: Relocation of Sanitary Sewer mains due to road improvement projects or to improve system capacity.

Detail: Item 1 is the Village portion of sewer main relocation for the IDOT project at Milwaukee and 137.
Item 2 will provide relief for the sewer main on North Milwaukee by diverting flows through the Lake County Farm project

Budget Impact:

Item Description	2010-11 Budget	2010-11 Year End Estimate	2011-12 Request	Admin. Revisions	Approved Budget
1. 21/137 Sanitary Sewer Relocation	$0	$0	$110,000	$110,000	$110,000
2. Cass Avenue Lift Station Force Main Relocation a. Topographic/Engineering	$0	$0	$50,000	defer	defer
	$0	$0	$160,000	$110,000	$110,000

Village of Libertyville
Public Works Department
Budget Year 2011-12

Fund: Water & Sewer Capital Improvements
Account No. 20-05-00-6-761
Description: **Water Main Improvements.**
Purpose: Replacement of water mains that are deteriorating, or replacement to provide more flow capacity, or relocation and upgrade of watermain due to road improvement projects.

Detail: Item 1 is the Village portion of watermain relocation for the IDOT project at Milwaukee and 137.

Item 2 will provide connection between Pressure Zone 1 and Pressure Zone 3, this will allow the transfer of water to the high pressure zone during a JAWA emergency.

Item 6 will allow the water main to be relocated from beneath West Park Avenue.

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

Item Description	2010-11 Budget	2010-11 Year End Estimate	2011-12 Request	Admin. Revisions	Approved Budget
21/137 Watermain Relocation IDOT Intersection Widening	$0	$0	$140,000	$140,000	$140,000
Zone 1 to Zone 3 Watermain Interconnection (Ashley Capital) a. Design/Engineering	$0	$0	$100,000	Defer	Defer
Project 0701, WM Replacement Seventh Avenue: Lincoln Avenue to south of Glendale	$0	$5,000	$0	$0	$0
Driveway Settlement/Main Replc.	$0	$500	$0	$0	$0
Phase 2: Seventh Avenue WM Glendale to Valley Park Drive	$0	$0	$0	$0	$0
Woodland Road WM Repl. Total Length (1,970 Ft.)	$0	Defer	Defer	Defer	Defer
Easement procurement W. Park Avenue: Dawes to Dymond	$0	$0	$30,000	defer	defer
Lake Street Watermain Replacement Engineering	$0	$982	$28,000	$28,000	$28,000
Dymond Road Watermain Replacement	$0	$0	$65,000	$65,000	$65,000
	$0	$6,482	$363,000	$233,000	$233,000

Village of Libertyville
Public Works Department
Budget Year 2011-12

Fund:	Public Building Fund
Account No.	45-00-000-0-794
Description:	**Fire Station Driveway Reconstruction**
Purpose:	Replace old deteriorated driveway
Detail:	
Operating Budget Impact:	Maintenance expenses will be reduced

	Item Description	2010-11 Budget	2010-11 Year End Estimate	2011-12 Request	Admin. Revisions	Approved Budget
1.	Fire Station #1 Driveway Replacement	$0	$0	$200,000	$200,000	$200,000
		$0	$0	$200,000	$200,000	$200,000

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 though a referendum. Municipalities with a population under 25,000 may achieve home rule status if approved by the voters through a referendum.

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

Libertyville's equalized assessed valuation for the 2010 calendar year was $1,226,143,087. 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 $105,754,841. As of May 1, 2011, Libertyville had $26,590,000 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, 2011 of $1,282. Of the eight outstanding debt issuances described below, one is 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, 2011

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 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.

General Obligation Refunding Bonds (Taxable), Series 2010C
Original Issue Amount: $3,840,000
Original Issue Date: October 12, 2010
Date of Maturity: December 15, 2020
Description: Bonds used to refund the remainder of existing 2000 and 2003 General Obligation Bonds used to construct Sports Complex property. Financing is provided by Sports Complex Revenues and may be subsidized with transfers from the General Fund.

General Obligation Bonds, Series 2010D
Original Issue Amount: $470,000
Original Issue Date: October 12, 2010
Date of Maturity: December 15, 2017
Description: Bonds used to refund the 1997 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.

Summary of Debt Outstanding and Fiscal Year 2011-2012 Debt Service Requirements

Debt Issuance Name	Original Issue Amount	Outstanding as of May 1, 2011	Principal Due 2011-2012	Interest Due 2011-2012	Total Due 2011-2012
General Obligation 2001A	$ 5,290,000	$ 1,060,000	$ 335,000	$ 36,988	$ 371,988
General Obligation 2004	$ 2,435,000	$ 2,030,000	$ 155,000	$ 86,772	$ 241,772
General Obligation 2006	$ 3,000,000	$ 2,760,000	$ 85,000	$ 112,111	$ 197,111
General Obligation 2008 Ltd. Tax	$ 1,710,000	$ 1,615,000	$ 155,000	$ 56,602	$ 211,602
General Obligation 2010A	$11,570,000	$11,570,000	$ 0	$ 473,255	$ 473,255
General Obligation 2010B Taxable	$ 3,245,000	$ 3,245,000	$ 0	$ 161,713	$ 161,713
General Obligation 2010C	$ 3,840,000	$ 3,840,000	$ 40,000	$ 107,675	$ 147,675
General Obligation 2010D	$ 470,000	$ 470,000	$ 65,000	$ 11,918	$ 76,918
Total		$26,590,000	$ 835,000	$1,047,034	$1,882,034

VILLAGE OF LIBERTYVILLE
SCHEDULE OF BONDED DEBT RETIREMENT

Payments Due in Fiscal Year **General Purpose Debt**	All Years	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
$1,710,000 General Obligation Limited TaxRefunding Bonds (2008)							
June- interest	$ 160,341	$ 28,301	$ 26,364	$ 24,164	$ 21,689	$ 18,926	$ 15,776
December - interest	$ 160,341	$ 28,301	$ 26,364	$ 24,164	$ 21,689	$ 18,926	$ 15,776
December - principal	$ 1,615,000	$ 155,000	$ 160,000	$ 165,000	$ 170,000	$ 180,000	$ 185,000
$470,000 General Obligation Refunding Alternate Bonds - Bolander (2010D)							
June- interest	$ 23,668	$ 6,673	$ 4,595	$ 3,945	$ 3,295	$ 2,595	$ 1,720
December - interest	$ 22,240	$ 5,245	$ 4,595	$ 3,945	$ 3,295	$ 2,595	$ 1,720
December - principal	$ 470,000	$ 65,000	$ 65,000	$ 65,000	$ 70,000	$ 70,000	$ 70,000
Sub Total Interest	$ 366,590	$ 68,520	$ 61,918	$ 56,218	$ 49,968	$ 43,042	$ 34,992
Sub Total Principal	$ 2,085,000	$ 220,000	$ 225,000	$ 230,000	$ 240,000	$ 250,000	$ 255,000
Total General Purpose Debt	$ 2,451,590	$ 288,520	$ 286,918	$ 286,218	$ 289,968	$ 293,042	$ 289,992
Sports Complex Debt							
$2,435,000 General Obligation Refunding Bonds-Sports Cpx (2004)							
June- interest	$ 260,588	$ 43,386	$ 40,209	$ 36,826	$ 33,136	$ 29,139	$ 25,044
December - interest	$ 260,588	$ 43,386	$ 40,209	$ 36,826	$ 33,136	$ 29,139	$ 25,044
December - principal	$ 2,030,000	$ 155,000	$ 165,000	$ 180,000	$ 195,000	$ 195,000	$ 210,000
$11,570,000 General Obligation Refunding Alternate Bonds- Spts Cpx (2010A)							
June- interest	$ 3,758,845	$ 236,628	$ 236,628	$ 236,628	$ 236,628	$ 235,503	$ 234,378
December - interest	$ 3,758,846	$ 236,629	$ 236,628	$ 236,628	$ 236,628	$ 235,503	$ 234,378
December - principal	$ 11,570,000	$ -	$ -	$ -	$ 75,000	$ 75,000	$ 75,000
$3,245,000 Taxable General Obligation Refunding Alternate Bonds -Spts Cpx(201							
June- interest	$ 966,169	$ 80,856	$ 80,856	$ 80,856	$ 80,856	$ 78,306	$ 75,244
December - interest	$ 966,169	$ 80,856	$ 80,856	$ 80,856	$ 80,856	$ 78,306	$ 75,244
December - principal	$ 3,245,000	$ -	$ -	$ -	$ 170,000	$ 175,000	$ 180,000
$3,840,000 General Obligation Refunding Alternate Bonds-Spts Cpx (2010C)							
June- interest	$ 348,078	$ 60,287	$ 46,988	$ 46,388	$ 45,888	$ 40,988	$ 34,675
December - interest	$ 335,178	$ 47,387	$ 46,988	$ 46,388	$ 45,888	$ 40,988	$ 34,675
December - principal	$ 3,840,000	$ 40,000	$ 60,000	$ 50,000	$ 490,000	$ 505,000	$ 510,000
Sub Total Interest	$ 10,654,461	$ 829,415	$ 809,362	$ 801,396	$ 793,016	$ 767,872	$ 738,681
Sub Total Principal	$ 20,685,000	$ 195,000	$ 225,000	$ 230,000	$ 930,000	$ 950,000	$ 975,000
Total Sports Complex Debt	$ 31,339,461	$ 1,024,415	$ 1,034,362	$ 1,031,396	$ 1,723,016	$ 1,717,872	$ 1,713,681
Water and Sewer Bonded Debt							
$5,290,000 Water/Sewer Alt Refunding (2001A)							
May - interest	$ 44,957	$ 21,844	$ 15,144	$ 7,969			
November - interest	$ 23,113	$ 15,144	$ 7,969	$ -			
November - Principal	$ 1,060,000	$ 335,000	$ 350,000	$ 375,000			
$3,000,000 Water/Sewer Bond (2006)							
May - interest	$ 440,699	$ 56,895	$ 55,216	$ 53,416	$ 51,516	$ 46,916	$ 42,056
November - interest	$ 383,804	$ 55,216	$ 53,416	$ 51,516	$ 46,916	$ 42,056	$ 36,931
November - Principal	$ 2,760,000	$ 85,000	$ 90,000	$ 95,000	$ 230,000	$ 240,000	$ 250,000
Sub Total Interest	$ 892,573	$ 149,099	$ 131,746	$ 112,902	$ 98,433	$ 88,973	$ 78,988
Sub Total Principal	$ 3,820,000	$ 420,000	$ 440,000	$ 470,000	$ 230,000	$ 240,000	$ 250,000
Total Waterworks/Sewerage Debt Service	$ 4,712,573	$ 569,099	$ 571,746	$ 582,902	$ 328,433	$ 328,973	$ 328,988
ALL BONDED DEBT							
TOTAL INTEREST	$ 11,913,623	$ 1,047,034	$ 1,003,025	$ 970,515	$ 941,416	$ 899,886	$ 852,660
TOTAL PRINCIPAL	$ 26,590,000	$ 835,000	$ 890,000	$ 930,000	$ 1,400,000	$ 1,440,000	$ 1,480,000
TOTAL DEBT SERVICE	$ 38,503,623	$ 1,882,034	$ 1,893,025	$ 1,900,515	$ 2,341,416	$ 2,339,886	$ 2,332,660

VILLAGE OF LIBERTYVILLE
SCHEDULE OF BONDED DEBT RETIREMENT
(Continued) 2011-2031

Payments Due in Fiscal Year	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2031
General Purpose Debt								
$1,710,000 General Obligation Limited TaxRefunding Bonds (2008)								
June- interest	$ 12,308	$ 8,508	$ 4,305					
December - interest	$ 12,308	$ 8,508	$ 4,305					
December - principal	$ 190,000	$ 205,000	$ 205,000					
$470,000 General Obligation Refunding Alternate Bonds - Bolander (2010D)								
June- interest	$ 845							
December - interest	$ 845							
December - principal	$ 65,000							
Sub Total Interest	$ 26,306	$ 17,016	$ 8,610	$ -	$ -	$ -	$ -	$ -
Sub Total Principal	$ 255,000	$ 205,000	$ 205,000	$ -	$ -	$ -	$ -	$ -
Total General Purpose Debt	$ 281,306	$ 222,016	$ 213,610	$ -	$ -	$ -	$ -	$ -
Sports Complex Debt								
$2,435,000 General Obligation Refunding Bonds-Sports Cpx (2004)								
June- interest	$ 20,529	$ 15,853	$ 10,903	$ 5,563				
December - interest	$ 20,529	$ 15,853	$ 10,903	$ 5,563				
December - principal	$ 215,000	$ 225,000	$ 240,000	$ 250,000				
$11,570,000 General Obligation Refunding Alternate Bonds- Spts Cpx (2010A)								
June- interest	$ 233,253	$ 232,128	$ 230,628	$ 229,128	$ 227,628	$ 211,028	$ 193,828	$ 784,838
December - interest	$ 233,253	$ 232,128	$ 230,628	$ 229,128	$ 227,628	$ 211,028	$ 193,828	$ 784,838
December - principal	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 830,000	$ 860,000	$ 895,000	$ 8,460,000
$3,245,000 Taxable General Obligation Refunding Alternate Bonds -Spts Cpx(201								
June- interest	$ 71,644	$ 67,606	$ 63,231	$ 58,375	52,875	47,125	40,675	$ 87,663
December - interest	$ 71,644	$ 67,606	$ 63,231	$ 58,375	52,875	47,125	40,675	$ 87,663
December - principal	$ 190,000	$ 200,000	$ 210,000	$ 220,000	$ 230,000	$ 240,000	255,000	$ 1,175,000
$3,840,000 General Obligation Refunding Alternate Bonds-Spts Cpx (2010C)								
June- interest	$ 28,300	$ 21,738	$ 14,988	$ 7,838				
December - interest	$ 28,300	$ 21,738	$ 14,988	$ 7,838				
December - principal	$ 525,000	$ 540,000	$ 550,000	$ 570,000				
Sub Total Interest	$ 707,451	$ 674,650	$ 639,500	$ 601,807	$ 561,005	$ 516,305	$ 469,005	$ 1,745,000
Sub Total Principal	$ 1,005,000	$ 1,040,000	$ 1,075,000	$ 1,115,000	$ 1,060,000	$ 1,100,000	$ 1,150,000	$ 9,635,000
Total Sports Complex Debt	$ 1,712,451	$ 1,714,650	$ 1,714,500	$ 1,716,807	$ 1,621,005	$ 1,616,305	$ 1,619,005	$ 11,380,000
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	$ 36,931	$ 31,569	$ 25,863	$ 19,845	$ 13,545	$ 6,930		
November - interest	$ 31,569	$ 25,863	$ 19,845	$ 13,545	$ 6,930			
November - Principal	$ 260,000	$ 275,000	$ 290,000	$ 300,000	$ 315,000	$ 330,000		
Sub Total Interest	$ 68,500	$ 57,431	$ 45,708	$ 33,390	$ 20,475	$ 6,930		
Sub Total Principal	$ 260,000	$ 275,000	$ 290,000	$ 300,000	$ 315,000	$ 330,000		
Total Waterworks/Sewerage Debt Service	$ 328,500	$ 332,431	$ 335,708	$ 333,390	$ 335,475	$ 336,930		
ALL BONDED DEBT								
TOTAL INTEREST	$ 802,257	$ 749,097	$ 693,817	$ 635,197	$ 581,480	$ 523,235	$ 469,005	$ 1,745,000
TOTAL PRINCIPAL	$ 1,520,000	$ 1,520,000	$ 1,570,000	$ 1,415,000	$ 1,375,000	$ 1,430,000	$ 1,150,000	$ 9,635,000
TOTAL DEBT SERVICE	$ 2,322,257	$ 2,269,097	$ 2,263,817	$ 2,050,197	$ 1,956,480	$ 1,953,235	$ 1,619,005	$ 11,380,000

FULL TIME POSITIONS BY DEPARTMENT

Department	Position	09-10	10-11	11-12
Administration				
	Village Administrator	1	1	1
	Assistant Village Administrator	1	1	1
	Executive Secretary	1	1	1
	TOTAL	**3**	**3**	**3**
Finance Department				
	Director of Finance	1	1	1
	Assistant Director of Finance	0	0	1
	Senior Accountant	1	1	0
	Administrative Secretary	1	0	0
	Accounting Assistant	3	2	3
	Cashier/Receptionist	2	2	1
	MIS Coordinator	1	1	1
	TOTAL	**9**	**7**	**7**
Community Development				
	Director of Community Development	1	1	1
	Economic Development Coordinator	1	1	1
Planning	Senior Planner	1	1	1
	Associate Planner	1	1	1
	Administrative Secretary	1	1	1
	SUB-TOTAL	*5*	*5*	*5*
Building Services	Building Commissioner	1	1	1
	Building Inspector	1	0	0
	Plan Reviewer	1	1	1
	Electrical Inspector	1	1	1
	Plumbing Inspector	1	1	1
	Code Compliance/Building Inspector	1	1	1
	Secretary	1	1	1
	SUB-TOTAL	*7*	*6*	*6*
Public Building	Building Maintenance Technician	1	0	0
	SUB-TOTAL	*1*	*0*	*0*
Community Development	**TOTAL**	**13**	**11**	**11**

FULL TIME POSITIONS BY DEPARTMENT

Department	Position	09-10	10-11	11-12
Public Works				
Administration and Engineering				
	Director of Public Works	1	1	1
	Administrative Secretary	1	0	0
	Assist. to the Director of Public Works	1	1	1
	Senior Project Engineer	1	1	1
	Project Engineer	2	1	1
	Engineering Inspector	1	0	0
	GIS Coordinator/Engineer Inspector	0	0	1
	GIS Coordinator	1	1	0
	SUB-TOTAL	*8*	*5*	*5*
Streets and Utilities				
	Streets & Utility Systems Superintendent	1	1	1
	Assist. Streets & Utility Systems	1	1	1
	Secretary	1	1	1
	Public Works Team Leader	3	3	3
	Public Works Maintenance Technician	9	8	8
	Utility Technician	1	1	1
	Water System Supervisor	1	0	0
	Water System Operator	3	3	3
	Water Meter Technician	1	1	1
	SUB-TOTAL	*21*	*19*	*19*
Fleet Services				
	Lead Mechanic	0	0	1
	Fleet Services Superintendent	1	1	0
	Equipment Mechanic I	3	3	2
	SUB-TOTAL	*4*	*4*	*3*
Wastewater Treatment Plant				
	WWTP Superintendent	1	1	1
	WWTP Equipment Technician	1	1	1
	WWTP Operator II	1	1	1
	WWTP Operator I	2	2	2
	SUB-TOTAL	*5*	*5*	*5*
Parks	Parks Superintendent	1	1	1
	Assistant Parks Superintendent	0	0	0
	Parks Equipment Supervisor	1	1	1
	Parks Grounds Technician	3	3	2
	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
	SUB-TOTAL	*10*	*10*	*9*

FULL TIME POSITIONS BY DEPARTMENT

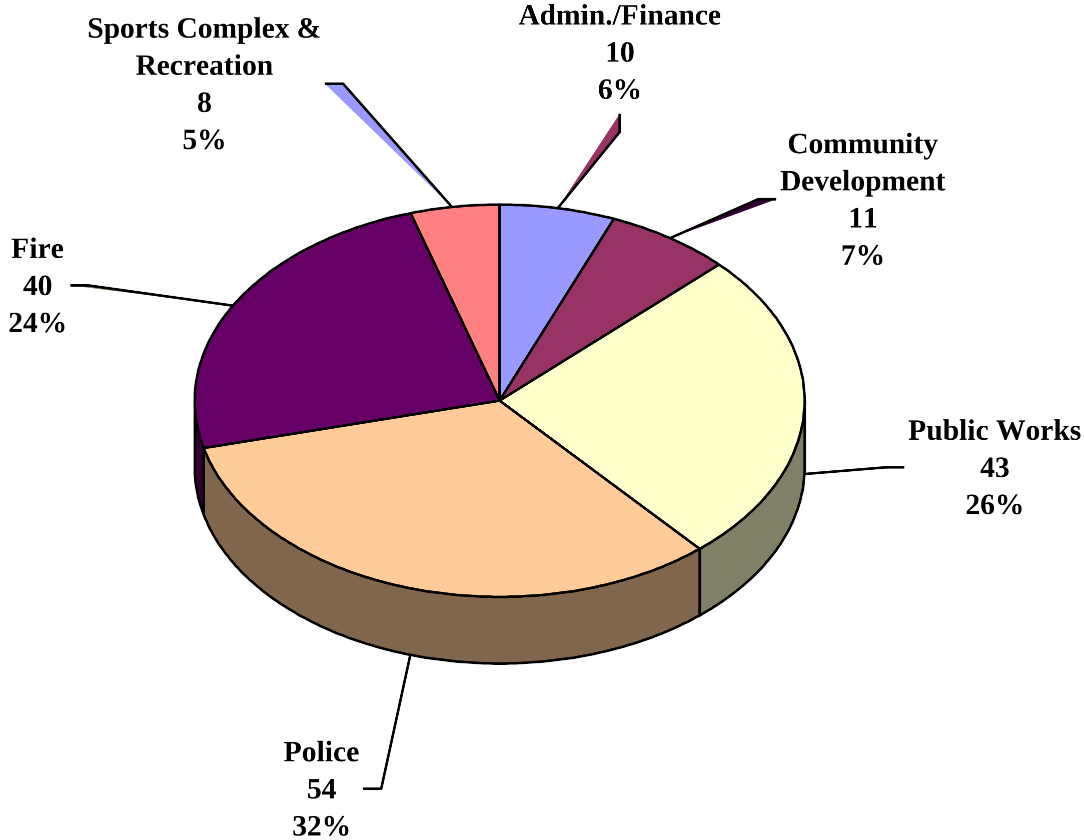
Department	Position	09-10	10-11	11-12
Sports Complex	Parks Grounds Technician	2	2	0
	Parks Facility Technician	2	1	1
	Parks Grounds Assistant	1	1	1
	SUB-TOTAL	*5*	*4*	*2*
Public Works Department	**TOTAL**	**53**	**47**	**43**
Police Department				
Administration	Police Chief	1	1	1
	Deputy Police Chief	2	1	1
	Police Sergeant	1	1	1
	Administrative Secretary	1	1	1
	Telecommunicator & Records Supervisor	1	1	0
	Telecommunicator & Records Manager	0	0	1
	Police Records Assistant	3	2	2
	Public Safety Telecommunicator	9	8	8
	SUB-TOTAL	*18*	*15*	*15*
Patrol	Police Lieutenant	3	3	3
	Police Sergeant	3	3	3
	Police Officers	26	24	24
	SUB-TOTAL	*32*	*30*	*30*
Investigations	Police Lieutenant	1	1	1
	Police Officers	5	5	5
	SUB-TOTAL	*6*	*6*	*6*
Community Service	Public Service Officers	3	3	3
Police Department	**TOTAL**	**59**	**54**	**54**
Fire Department				
Administration	Fire Chief	1	1	1
	Assistant Fire Chief	1	1	1
	Administrative Secretary	1	0	0
	SUB-TOTAL	*3*	*2*	*2*
Prevention	Assistant Fire Chief	1	1	1
	Fire Lieutenant	0	0	0
	Secretary	1	0	0
	SUB-TOTAL	*2*	*1*	*1*

FULL TIME POSITIONS BY DEPARTMENT

Department	Position	09-10	10-11	11-12
Emergency Services	Assistant Fire Chief	1	1	1
	Fire Lieutenant	7	6	6
	Firefighter/Paramedic	20	23	29
	SUB-TOTAL	*28*	*30*	*36*
Support Services	Assistant Fire Chief	1	1	1
Fire Department	**TOTAL**	**34**	**34**	**40**
Recreation & Sports Complex				
Recreation	Director of Recreation & Sports Complex	1	1	1
	Recreation Manager	1	1	2
	Parks & Recreation Business Manager	1	1	1
	Recreation Supervisor	5	4	3
	Secretary	1	1	1
	SUB-TOTAL	*9*	*8*	*8*
Recreation & Sports Complex	**TOTAL**	**9**	**8**	**8**
TOTAL OF ALL FULL TIME POSITIONS		180	164	166

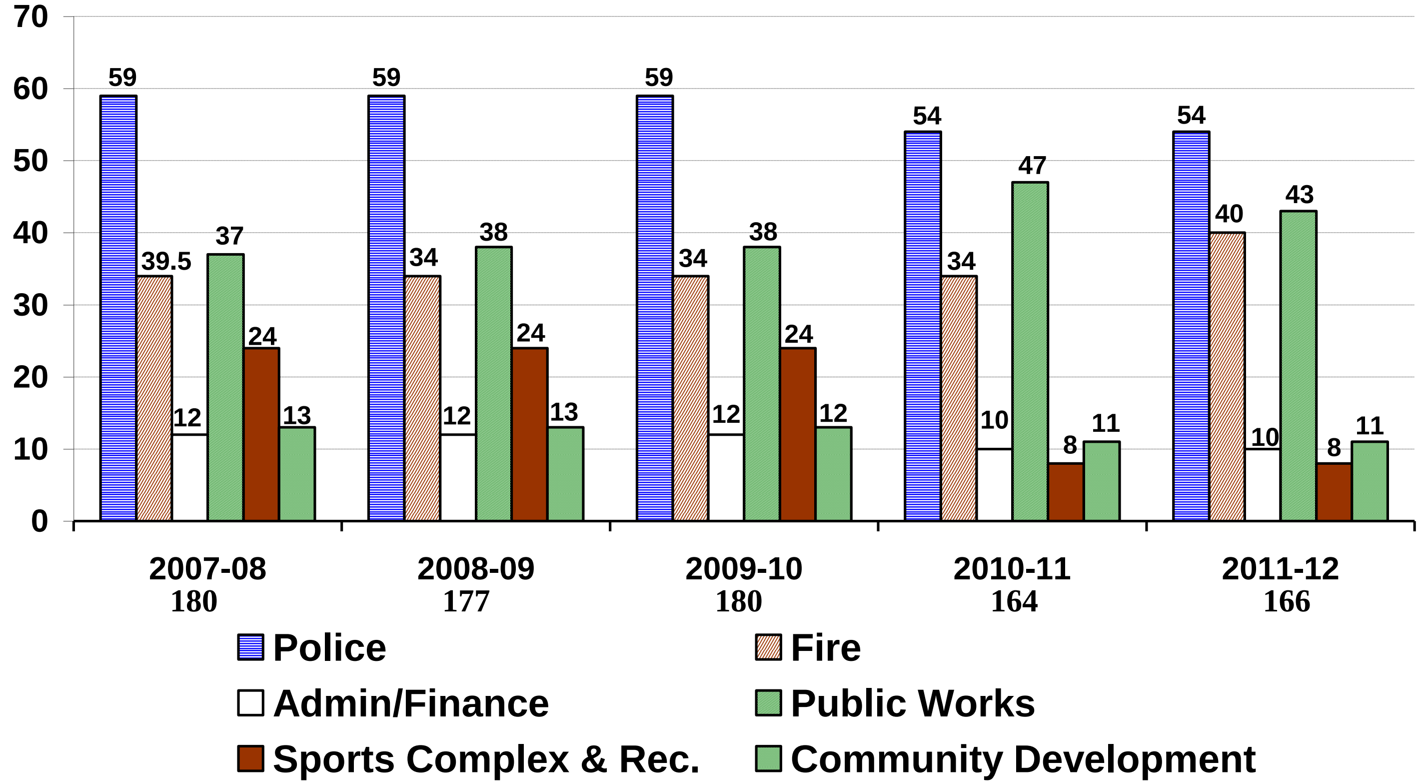
2011-2012 Village of Libertyville

Authorized Full-Time Positions by Department



Department	**2007-08**	**2008-09**	**2009-10**	**2010-11**	**2011-12**
Administration/Finance	12	12	12	10	10
Community Development	13	13	13	11	11
Public Works	37	38	38	47	43
Police	59	59	59	54	54
Fire	34	34	34	34	40
Sports Complex & Recreation	24	24	24	8	8
Total	**179**	**180**	**180**	**164**	**166**

Village of Libertyville
Authorized Full-Time Positions 2007-08 thru 2011-12



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 2011-2012 Salary Plan
Salary Ranges Per Job Class - (Salary Range Order)

Proposed Effective May 1, 2011 (1%)

Class Code	Occupational Job Families and Job Classes	Recommended			
		Salary Range	Minimum	Midpoint	Maximum
5001	Parks Grounds Assistant	8	$32,260	$40,566	$48,872
7001	Cashier/Receptionist	8	$32,260	$40,566	$48,872
4001	Police Records Assistant	11	$34,740	$43,685	$52,630
1001	Secretary	14	$37,411	$47,045	$56,678
4002	Public Service Officer	15	$38,346	$48,220	$58,093
6001	Water Meter Technician	15	$38,346	$48,220	$58,093
7002	Accounting Assistant	15	$38,346	$48,220	$58,093
1002	Administrative Secretary	16	$39,304	$49,426	$59,548
2001	Building Maintenance Technician	18	$41,294	$51,928	$62,561
5002	Parks Grounds Technician	18	$41,294	$51,928	$62,561
5003	Parks Facility Technician	18	$41,294	$51,928	$62,561
5004	Assistant Arborist	18	$41,294	$51,928	$62,561
6002	Public Works Maintenance Technician	18	$41,294	$51,928	$62,561
4003	Public Safety Telecommunicator	19	$42,326	$53,226	$64,125
6003	Utility Technician	19	$42,326	$53,226	$64,125
5005	Parks Equipment Mechanic I	20	$43,385	$54,557	$65,728
5006	Parks Grounds Specialist	20	$43,385	$54,557	$65,728
5007	Parks Facility Specialist	20	$43,385	$54,557	$65,728
8001	Recreation Supervisor	20	$43,385	$54,557	$65,728
6004	WWTP Operator I	20	$43,385	$54,557	$65,728
1003	Executive Secretary	21	$44,469	$55,921	$67,372
5008	Arborist	23	$46,721	$58,751	$70,781
5009	Golf Maintenance Specialist	23	$46,721	$58,751	$70,781
5010	Turf Equipment Mechanic I	23	$46,721	$58,751	$70,781
6005	Equipment Mechanic I	23	$46,721	$58,751	$70,781
6006	Water System Operator	23	$46,721	$58,751	$70,781
6007	WWTP Operator II	23	$46,721	$58,751	$70,781
6008	WWTP Equipment Technician	23	$46,721	$58,751	$70,781
7003	Accountant	24	$47,887	$60,219	$72,551
5011	Parks Equipment Supervisor	25	$49,085	$61,725	$74,364
5012	Golf Maintenance Supervisor	25	$49,085	$61,725	$74,364
6009	Equipment Mechanic II	25	$49,085	$61,725	$74,364
6010	Public Works Team Leader	26	$50,312	$63,269	$76,225
6011	Lead Mechanic	26	$50,312	$63,269	$76,225
2002	Code Compliance/Building Inspector	27	$51,571	$64,852	$78,132
2003	Associate Planner	27	$51,571	$64,852	$78,132
2004	Plumbing Inspector	27	$51,571	$64,852	$78,132
2005	Electrical Inspector	27	$51,571	$64,852	$78,132
2006	Building Inspector	27	$51,571	$64,852	$78,132
6012	GIS Coordinator	27	$51,571	$64,852	$78,132
6013	Assistant to the Director of Public Works	27	$51,571	$64,852	$78,132

Village of Libertyville
FY 2011-2012 Salary Plan
Salary Ranges Per Job Class - (Salary Range Order)

Proposed Effective May 1, 2011 (1%)

Class Code	Occupational Job Families and Job Classes	Recommended			
		Salary Range	Minimum	Midpoint	Maximum
6014	Engineering Inspector	28	$52,861	$66,472	$80,082
2007	Plan Reviewer	30	$55,536	$69,837	$84,138
8002	Recreation Manager	30	$55,536	$69,837	$84,138
8003	Parks & Recreation Business Manager	30	$55,536	$69,837	$84,138
6015	Water System Supervisor	30	$55,536	$69,837	$84,138
7004	Senior Accountant	30	$55,536	$69,837	$84,138
5013	Assistant Parks Superintendent	32	$58,348	$73,373	$88,397
2008	Senior Planner	33	$59,806	$75,206	$90,606
6016	Assistant Streets & Utility Systems Superintendent	34	$61,301	$77,086	$92,871
6017	Project Engineer	34	$61,301	$77,086	$92,871
2009	Economic Development Coordinator	35	$62,834	$79,014	$95,194
7005	MIS Coordinator	35	$62,834	$79,014	$95,194
4004	Telcommunicator & Records Manager	35	$62,834	$79,014	$95,194
4005	Police Sergeant	36	$64,406	$80,990	$97,573
5014	Parks Superintendent	37	$66,016	$83,015	$100,014
6018	WWTP Superintendent	37	$66,016	$83,015	$100,014
7006	Assistant Director of Finance	37	$66,016	$83,015	$100,014
6019	Senior Project Engineer	38	$67,666	$85,090	$102,514
2010	Building Commissioner	39	$69,356	$87,216	$105,075
6020	Streets & Utility Systems Superintendent	40	$71,090	$89,397	$107,703
3002	Assistant Fire Chief	41	$72,867	$91,632	$110,396
4006	Police Lieutenant	41	$72,867	$91,632	$110,396
4007	Deputy Police Chief	44	$78,470	$98,677	$118,884
6021	Village Engineer	44	$78,470	$98,677	$118,884
7007	Assistant Village Administrator	49	$88,781	$111,644	$134,506
2011	Director of Community Development	50	$91,002	$114,436	$137,869
8004	Director of Recreation & Sports Complex	51	$93,278	$117,298	$141,317
7008	Director of Finance	51	$93,278	$117,298	$141,317
3003	Fire Chief	52	$95,608	$120,228	$144,848
4008	Police Chief	52	$95,608	$120,228	$144,848
6022	Director of Public Works	52	$95,608	$120,228	$144,848
7009	Village Administrator	65	$131,800	$165,737	$199,673

Village of Libertyville
Salary Range Table

Proposed Effective May 1, 2011 (1%)

Salary Plan	Minimum	Midpoint	Maximum	Salary Range	Minimum	Midpoint	Maximum
1	$27,138	$34,126	$41,114	34	$61,301	$77,086	$92,871
2	$27,817	$34,979	$42,141	35	$62,834	$79,014	$95,194
3	$28,511	$35,854	$43,196	36	$64,406	$80,990	$97,573
4	$29,225	$36,751	$44,276	37	$66,016	$83,015	$100,014
5	$29,956	$37,670	$45,384	38	$67,666	$85,090	$102,514
6	$30,705	$38,611	$46,517	39	$69,356	$87,216	$105,075
7	$31,472	$39,577	$47,681	40	$71,090	$89,397	$107,703
8	$32,260	$40,566	$48,872	41	$72,867	$91,632	$110,396
9	$33,065	$41,580	$50,094	42	$74,691	$93,923	$113,154
10	$33,893	$42,620	$51,347	43	$76,558	$96,271	$115,983
11	$34,740	$43,685	$52,630	44	$78,470	$98,677	$118,884
12	$35,608	$44,777	$53,945	45	$80,432	$101,145	$121,857
13	$36,499	$45,896	$55,293	46	$82,443	$103,673	$124,902
14	$37,411	$47,045	$56,678	47	$84,505	$106,265	$128,024
15	$38,346	$48,220	$58,093	48	$86,617	$108,921	$131,225
16	$39,304	$49,426	$59,548	49	$88,781	$111,644	$134,506
17	$40,288	$50,661	$61,034	50	$91,002	$114,436	$137,869
18	$41,294	$51,928	$62,561	51	$93,278	$117,298	$141,317
19	$42,326	$53,226	$64,125	52	$95,608	$120,228	$144,848
20	$43,385	$54,557	$65,728	53	$97,999	$123,234	$148,469
21	$44,469	$55,921	$67,372	54	$100,450	$126,316	$152,181
22	$45,581	$57,319	$69,056	55	$102,961	$129,473	$155,985
23	$46,721	$58,751	$70,781	56	$105,536	$132,710	$159,884
24	$47,887	$60,219	$72,551	57	$108,174	$136,029	$163,883
25	$49,085	$61,725	$74,364	58	$110,877	$139,428	$167,979
26	$50,312	$63,269	$76,225	59	$113,648	$142,915	$172,181
27	$51,571	$64,852	$78,132	60	$116,491	$146,487	$176,483
28	$52,861	$66,472	$80,082	61	$119,402	$150,149	$180,896
29	$54,182	$68,134	$82,085	62	$122,389	$153,904	$185,418
30	$55,536	$69,837	$84,138	63	$125,448	$157,751	$190,054
31	$56,925	$71,583	$86,240	64	$128,584	$161,694	$194,804
32	$58,348	$73,373	$88,397	65	$131,800	$165,737	$199,673
33	$59,806	$75,206	$90,606				

[redacted]	[redacted]
2.50%	50.00%

Village of Libertyville
Position Classification Plan
Schematic of Occupational Job Classes

Class Code	Occupational Job Families and Job Classes	FLSA
	Clerical and Office Series	
1000	**Clerical Support Group**	
1001	Secretary	NE
1002	Administrative Secretary	NE
1003	Executive Secretary	NE
2000	**Community Development Group**	
2001	Building Maintenance Technician	NE
2002	Code Compliance/Building Inspector	NE
2003	Associate Planner	E
2004	Plumbing Inspector	NE
2005	Electrical Inspector	NE
2006	Building Inspector	NE
2007	Plan Reviewer	NE
2008	Senior Planner	E
2009	Economic Development Coordinator	E
2010	Building Commissioner	E
2011	Director of Community Development	E
3000	**Fire Group**	
3001	Fire Lieutenant	NE
3002	Assistant Fire Chief	E
3003	Fire Chief	E
4000	**Police Group**	
4001	Police Records Assistant	NE
4002	Public Service Officer	NE
4003	Public Safety Telecommunicator	NE
4004	Telecommunicator & Records Manager	E
4005	Police Sergeant	NE
4006	Police Lieutenant	E
4007	Deputy Police Chief	E
4008	Police Chief	E
5000	**Parks & Recreation Group**	
5001	Parks Grounds Assistant	NE
5002	Parks Grounds Technician	NE
5003	Parks Facility Technician	NE
5004	Assistant Arborist	NE
5005	Parks Equipment Mechanic I	NE
5006	Parks Grounds Specialist	NE
5007	Parks Facility Specialist	NE
5008	Arborist	NE
5009	Golf Maintenance Specialist	NE
5010	Turf Equipment Mechanic I	NE
5011	Parks Equipment Supervisor	E
5012	Golf Maintenance Supervisor	E
5013	Assistant Parks Superintendent	E
5014	Parks Superintendent	E

Village of Libertyville
Position Classification Plan
Schematic of Occupational Job Classes

Class Code	Occupational Job Families and Job Classes	FLSA
6000	**Public Works Group**	
6001	Water Meter Technnician	NE
6002	Public Works Maintenance Technician	NE
6003	Utility Technician	NE
6004	WWTP Operator I	NE
6005	Equipment Mechanic I	NE
6006	Water System Operator	NE
6007	WWTP Operator II	NE
6008	WWTP Equipment Technician	NE
6009	Equipment Mechanic II	NE
6010	Public Works Team Leader	NE
6011	Lead Mechanic	NE
6012	GIS Coordinator	NE
6013	Assistant to the Director of Public Works	E
6014	Engineering Inspector	NE
6015	Water System Supervisor	NE
6016	Assistant Streets & Utility Systems Superintendent	E
6017	Project Engineer	E
6018	WWTP Superintendent	E
6019	Senior Project Engineer	E
6020	Streets & Utility Systems Superintendent	E
6021	Village Engineer	E
6022	Director of Public Works	E
7000	**Administrative Group**	
7001	Cashier/Receptionist	NE
7002	Accounting Assistant	NE
7003	Accountant	NE
7004	Senior Accountant	NE
7005	MIS Coordinator	E
7006	Assistant Director of Finance	E
7007	Assistant Village Administrator	E
7008	Director of Finance	E
7009	Village Administrator	E
8000	**Recreation Group**	
8001	Recreation Supervisor	E
8002	Recreation Manager	E
8003	Parks & Recreation Business Manager	E
8004	Director of Recreation and Sports Complex	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 11-12

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
***In accordance to State Minimum Wage Law may be paid $7.75 under age 18**		
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
2010 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 2010 tax levy will be incorporated in the property tax bills property owners receive in 2011, and will be used by the Village to fund a portion of the 2011-2012 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). For the 2010 tax levy, the total assessed valuation is expected to decrease which will increase the actual tax rate since the dollar amount of the levy is spread over a smaller assessed valuation.

It is difficult to determine the amount of a tax levy due to the fact that the actual dollars collected from the 2010 tax levy are not received until fiscal year 2011-2012, 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 2011-2012 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 2010 Village Tax Levy

After reviewing optional levies, the Village Board is considering a 2010 net tax levy in the amount of $5,970,519 which would include a levy of $155,000 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 3.5% increase over the extended 2009 Village property tax levy of $5,769,765. The Village Staff anticipates that the estimated 2010 levy would result in a property tax rate of $0.468 which is slightly higher than the 2009 rate of .436.

TAX LEVY COMPARISON – 2009 & 2010

FUND	2009 EXTENDED LEVY LEVY	2009 ABATEMENT	2009 EXTENSION	2010 PROPOSED LEVY	2010 ABATEMENT	2010 EXTENSION
CORPORATE	785,000		782,453	810,000		810,000
FIRE	700,000		694,112	740,000		740,000
STREETS/BRIDGES*	750,000	267,350	479,568	770,000		770,000
PARKS	324,000		328,126	355,000		355,000
RECREATION	324,000		328,126	355,000		355,000
SRA	140,000		151,443	155,000		155,000
IMRF/FICA	350,000		353,366	375,000		375,000
Sub-Total General Fund	3,373,000	267,350	3,117,194	3,560,000	0	3,560,000
POLICE PENSION	1,235,640		1,224,161	1,225,000		1,225,000
FIRE PENSION	981,060		971,757	971,800		971,800
Sub-Total Pensions	2,216,700		2,195,918	2,196,800		2,196,800
Sub-total General & Pensions (Tax Cap)	5,589,700	267,350	5,313,112	5,756,800	0	5,756,800
BONDS(See Below)	3,245,815	3,056,512	189,303	1,885,358	1,671,639	213,719
GROSS LEVY	8,558,927	3,323,862	5,502,415	7,642,158	1,671,639	5,970,519
ROAD & BRIDGE ABATEMENT			267,350			0
NET LEVY			5,769,765			5,970,519

** For comparison purposes, the Township levies are combined.*
The Village can expect approximately $267,000 from the Townships for 2010.

BONDS	2009 Levy	2009 Extended	2010 Levy	2010 Extended
Sales Tax (1997 Alt Rev)Bolander	80,715	0	0	0
Sports Complex (2000 Alt Rev) Land	432,488	0	0	0
Sports Complex (2001 Alt Rev) Construction	1,714,056	0	0	0
Water/Sewer Ref (2001A Alt Rev)	370,088	0	371,988	0
Park Imp(2003A Ltd Tax Ref Bonds)	77,175	77,175	0	0
Sports Complex (2004 Refunding)	232,513	0	241,773	0
Water/Sewer (2006 Alt Revenue)	198,790	0	200,433	0
Adler Pool (2008 Ltd Tax Refunding)	107,853	107,853	211,603	211,603
Sports Complex (2010A Refunding)	0	0	473,255	0
Sports Complex (2010B Taxable Refunding)	0	0	161,713	0
Sports Complex (2010C Refunding)	0	0	147,675	0
Sales Tax (2010D-Bolander Refunding)	0	0	76,918	0
Non collection addition 1%	32,137	3,701	0	2,116
	3,245,815	188,729	1,885,358	213,719

In attempting to determine the 2010 property tax levy, the Village Board has taken the following items into consideration:

- A decrease of approximately 4% in the equalized assessed valuation of property within the Village.

- Requirements of the tax cap legislation.

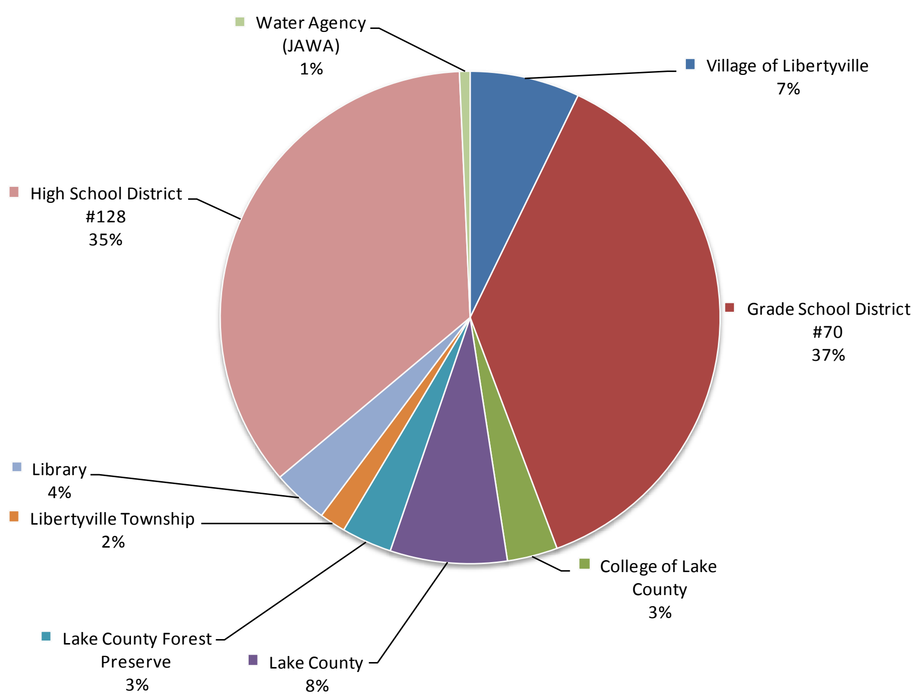
- Projections contained in the Village Five Year Financial Plan.

- A desire to re-build General Fund balances.

Due to the fact that the gross 2010 estimated tax levy, which includes the township portion of the road and bridge levy, represents an increase greater than 5% compared to the 2009 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 3.6%. The Village Board has scheduled a Public Hearing at 8:00 p.m. on Tuesday, November 23, 2010 to discuss the 2010 tax levy and obtain public input.

Distribution of Your Property Tax Dollars

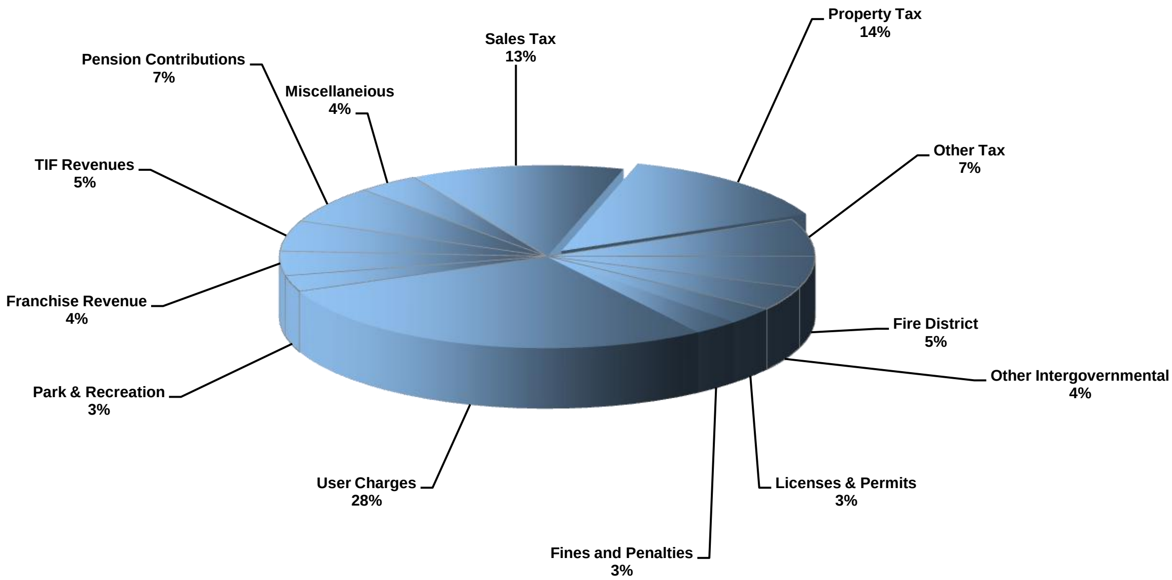
The Village of Libertyville is only one of many governmental taxing agencies which appear on a homeowner's real estate tax bill. As the following chart indicates, the Village's share of a homeowner's real estate tax bill is approximately 7 % (based upon 2009 tax rates which are paid in calendar year 2009).



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:

2010-11 Budgeted Expenditures



Sales Tax	$5,500,000
Property Tax	$5,844,250
Other Tax	$2,801,000
Fire District	$2,373,000
Other Intergovernmental	$1,789,000
Licenses & Permits	$1,264,000
Fines & Penalties	$1,178,500
User Charges	$12,017,450
Park & Recreation	$1,208,000
Franchise Revenue	$1,830,000
TIF Revenues	$2,300,000
Pension Contributions	$2,822,700
Miscellaneous	$1,569,415
Total Revenues	$42,497,315

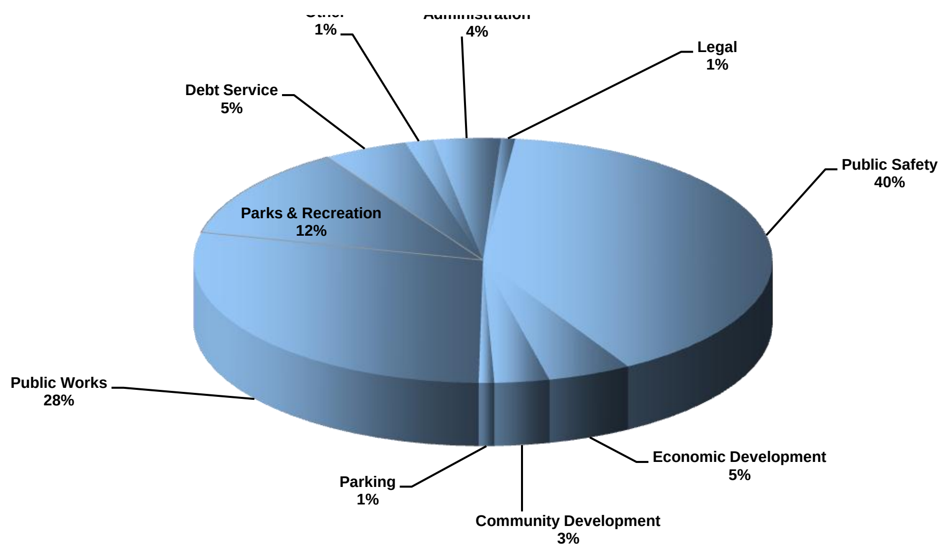
Revenues received from real estate taxes represent approximately 14% of all Village revenues. In order to put the property tax levy in perspective, the estimated 2009 levy of $5.9 million is less than half of the $16.1 million it costs the Village to provide Police and Fire services.

<u>Total Village Expenditures</u>

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).

2010-11 Budgeted Expenditures



Administration	$1,578,435
Legal	$332,500
Public Safety	$16,713,975
Economic Development	$1,955,000
Community Development	$1,281,055
Parking	$362,130
Public Works	$11,905,830
Parks & Recreation	$5,151,815
Debt Service	$1,980,055
Other	$655,680
Total Expenditures	$41,916,475

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).

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

Tax Rates (per $100 of assessed valuation)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Village of Libertyville	0.549	0.530	0.515	0.479	0.474	0.451	0.435	0.429	0.434	0.436
Grade School District #70	2.932	2.870	2.792	2.581	2.499	2.378	2.297	2.247	2.278	2.283
College of Lake County						0.197	0.195	0.192	0.196	0.200
Lake County	0.521	0.516	0.502	0.490	0.465	0.454	0.450	0.444	0.453	0.464
Lake County Forest Preserve						0.210	0.204	0.201	0.199	0.200
Libertyville Township	0.272	0.256	0.242	0.102	0.101	0.099	0.099	0.100	0.102	0.104
Library	0.256	0.254	0.247	0.236	0.231	0.225	0.222	0.219	0.222	0.223
High School District #128	2.203	2.344	2.391	2.359	2.291	2.225	2.179	2.136	2.163	2.179
Water Agency (JAWA)						0.049	0.046	0.042	0.042	0.042
Other (1)	0.538	0.498	0.504	0.484	0.473	0.000	0.000	0.000	0.000	0.000
	7.271	7.268	7.193	6.731	6.534	6.288	6.127	6.010	6.089	6.131

Breakdown of Village Tax Rate	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Corporate	0.108	0.102	0.095	0.087	0.084	0.079	0.074	0.073	0.072	0.062
Streets & Bridges	0.072	0.068	0.065	0.057	0.053	0.048	0.045	0.044	0.044	0.038
Fire Protection	0.098	0.092	0.087	0.078	0.075	0.070	0.067	0.066	0.064	0.055
Recreation	0.037	0.035	0.033	0.031	0.030	0.029	0.029	0.030	0.030	0.026
Parks	0.037	0.035	0.033	0.031	0.030	0.029	0.029	0.030	0.030	0.026
Illinois Municipal Retirement Fund	0.045	0.043	0.042	0.038	0.037	0.035	0.033	0.032	0.032	0.028
Police Pension	0.061	0.069	0.072	0.074	0.075	0.076	0.075	0.072	0.078	0.097
Fire Pension	0.056	0.054	0.059	0.057	0.055	0.052	0.052	0.051	0.056	0.077
Bond & Interest	0.035	0.032	0.029	0.026	0.024	0.022	0.020	0.020	0.017	0.015
Special Recreation	0.000	0.000	0.000	0.000	0.011	0.011	0.011	0.011	0.011	0.012
	0.549	0.530	0.515	0.479	0.474	0.451	0.435	0.429	0.434	0.436

(1) Prior to 2005, Lake County Forest Preserve, Water Agency and College of Lake County were shown as other.

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 2010 Village tax levy, the following comparison illustrates the impact of the 2010 levy on the amount of money a Libertyville property owner will pay to the Village:

IMPACT ON A LIBERTYVILLE HOMEOWNER

2009 *EAV	2009 VILLAGE TAX	2010 EST **EAV	2010 EST TAX	DOLLAR CHANGE	% CHANGE
$75,000	$327	$72,000	$337	$10	3.0%
$100,000	$436	$96,000	$449	$13)	3.0%
$150,000	$654	$144,000	$673	$19	3.0%
$200,000	$872	$192,000	$898	$26	3.0%

* E.A.V. is approximately 1/3 of fair market value
**Estimated to decrease 4%

The proposed 2010 Village tax levy will result in a 3% increase to a typical property owner's tax bill for the Village of Libertyville that will be paid in 2011 (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 2009 tax rate to surrounding communities noting several communities have a separate park and/or fire protection districts. Also shown is the amount of property tax paid for Village services on property with a value of $400,000.

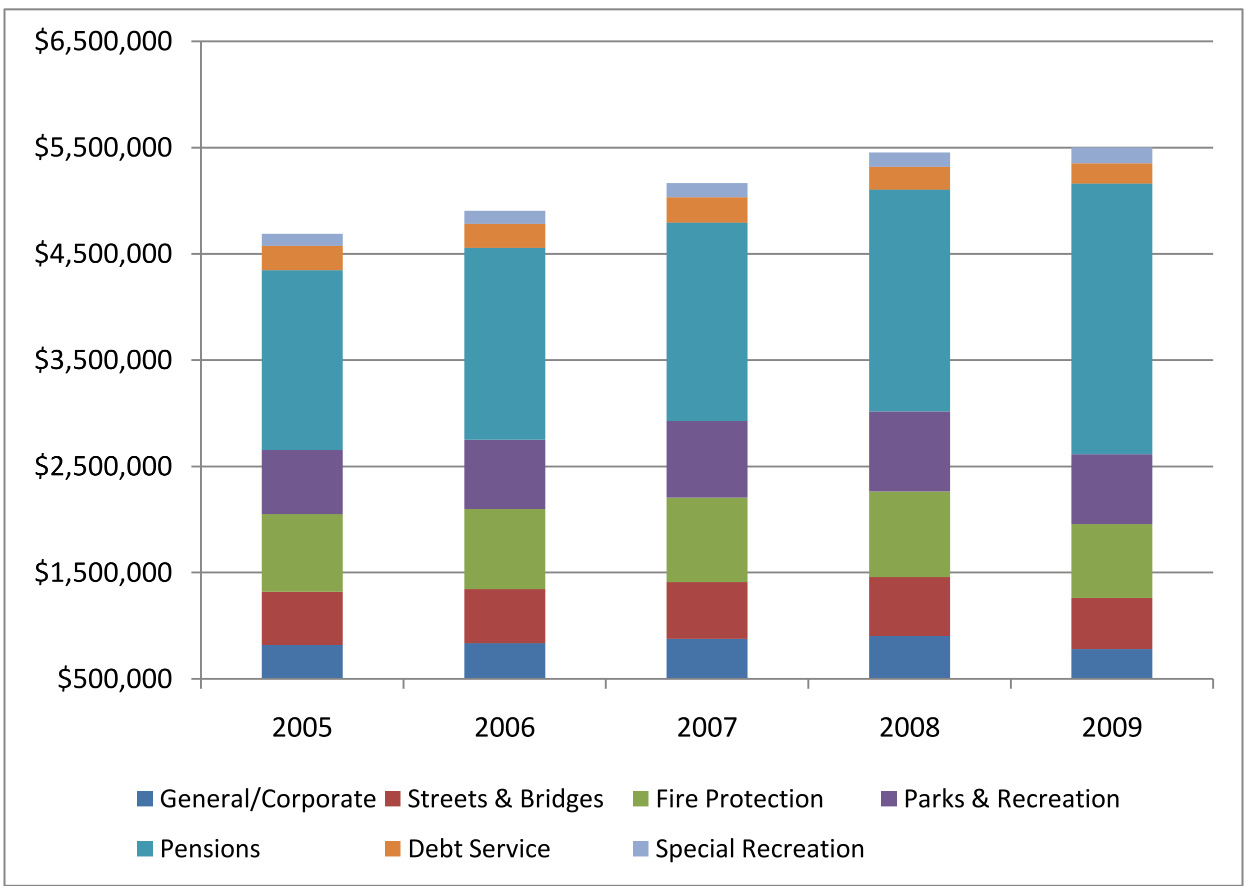
2009 TAX RATES

Community	Village Rate	Fire District	Park District	Total Tax Rate	Amount Paid for a $400,000 Home
Mundelein	1.179	-	0.363	1.542	**$2,051**
Grayslake	0.418	0.541	0.366	1.325	**$1,762**
Deerfield	0.369	0.447	0.431	1.247	**$1,659**
Buffalo Grove	0.750	-	0.411	1.161	**$1,544**
Highland Park	0.536	-	0.394	0.930	**$1,237**
Lake Forest	0.902	-	-	0.902	**$1,200**
Lake Bluff	0.510	-	0.326	0.836	**$1,112**
Antioch	0.833	-	-	0.833	**$1,108**
Lincolnshire	0.230	0.552	-	0.782	**$1,040**
Vernon Hills	-	0.421	0.317	0.738	**$982**
Libertyville	0.436	-	-	0.436	**$580**
Gurnee	-	-	0.364	0.364	**$484**

Extended Property Tax Levy

2005 Through 2009

	2005	2006	2007	2008	2009
General/Corporate	$ 821,337	$ 834,581	$ 878,588	$ 905,074	$ 782,453
Streets & Bridges	499,947	508,808	532,462	553,101	479,568
Fire Protection	727,767	755,634	794,339	804,511	694,112
Parks & Recreation	603,006	654,132	722,126	754,228	656,252
Pensions	1,694,657	1,804,499	1,865,494	2,086,699	2,549,284
Debt Service	228,727	225,563	240,709	213,698	189,303
Special Recreation	114,363	124,059	132,390	138,275	151,443
Total Extended Levy	$ 4,689,804	$ 4,907,276	$ 5,166,108	$ 5,455,586	$ 5,502,415
Tax rate			0.0429	0.0434	0.0436



November 9, 2010

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. While economists believe the current recession has ended, the effects of the recession are still being felt by most governmental entities and Libertyville is no exception. 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 very slow growth in governmental revenues. Many in the governmental sector believe that low growth in revenues along with pressures to reduce expenses will become the new norm for the future.

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, freedom of information regulations, 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 Join 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. It appears that sales tax revenue bottomed during the 2009-10 fiscal year since the current fiscal year has seen slight improvement and sales tax is projected at $5.6 million ($100,000 above budget). Projections for future years include a 2% annual growth factor.

Due to the growth of sales tax revenue in the past, the Village was able to pledge a portion of the sales tax revenue 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) that 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 this same 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 once all of the services that Libertyville provides are included in the comparison. Using the following rates, property taxes on a home valued at $400,000 would pay approximately $580 to the Village of Libertyville. The same home in other communities would pay between $2,012 and $475 for all municipal services including fire and parks and recreation.

2009 TAX RATES

Community	Village Rate	Fire District	Park District	Total Tax Rate
Mundelein	1.179	-	0.363	1.542
Grayslake	0.418	0.541	0.366	1.325
Deerfield	0.369	0.447	0.431	1.247
Buffalo Grove	0.750	-	0.411	1.161
Highland Park	0.536	-	0.394	0.930
Lake Forest	0.902	-	-	0.902
Lake Bluff	0.510	-	0.326	0.836
Antioch	0.833	-	-	0.833
Lincolnshire	0.230	0.552	-	0.782
Vernon Hills	-	0.421	0.317	0.738
Libertyville	0.436	-	-	0.436
Gurnee	-	-	0.364	0.364

2010-11 Fiscal Year

The projection for 2010-11 is based on the 2010-11 Village Budget and reflects actual experience for the first six months of the fiscal year. Staff estimates revenues to be below budget by $541,625 with the major variances as follows:

- Sales tax revenue is projected to be above budget by $100,000
- Building Permit fees are projected to be below budget by $150,000
- Electric and Gas Utility Tax revenue above budget by $110,000
- Fines and Forfeiture revenue below budget by $730,500

The major variance in the revenue budget is due to below than projected revenue from the red light cameras. Projections provided by the vendor indicated a much higher violation rate than what has been experienced since the cameras were activated in May. The Village believes that the installation of the cameras and related signage has resulted in a positive change in driver behavior. While revenue from red light camera is projected to be below budget by $716,000, expenses are also below budget by approximately $300,000.

Salaries are expected to end the year $107,070 below budget due to various position vacancies. Operating expenses are projected to be $287,570 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 $1,428,290 surplus which is $160,555 above the budgeted surplus. The projected fund balance will increase from $1.7 million to $3.1 million which is 15% of expenditures.

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; however it is not sufficient to cover all of the annual principal and interest payments.

During the 2009-10 fiscal year, the Village formally transferred $8.4 million to the Sports Complex Fund to cover the prior year losses which were previously recorded as an interfund receivable since it was always the Village Board's intent to repay this back to the General Fund. Realizing the losses were increasing each year, the Village Board authorized the sale of the FEC property in 2005 and the GLC property in 2007. Due to the downturn in the economy and the real estate market, there have not been any viable offers on these parcels. Because of this, the Village has recently refunded all of the debt on the Sports Complex and has increased the number of years the debt will be repaid. For the next three years, the debt has been reduced to $1,000,000 per year and will increase to $1.7 million in the 2014-15 fiscal year. The Village has also hired a new Recreation and Sports Complex Director whose focus will be to increase the profitability of the Complex.

2011-12 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 2 and 3%;
- Salaries include the 3% cost of living increase for fire union employees and a 0% for all other employees for the 2011-12 fiscal year. Salaries are projected to increase by 2% annually beginning in 2012-13 and beyond;
- Benefits which include pension and health & dental insurance premiums will increase 10% annually;
- Operating expenses will increase 1% in 2011and 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 for 2011-12 of 2% above the 2010-11 projection and 2% annually thereafter; and

- Operating Capital Expenditures will be eliminated in 2011-12 and will increase to $35,000 in remaining years.

Based on the above assumptions, the 2011-2012 fiscal year is projected to result in a surplus of $823,590. This includes a projected $350,000 transfer from the General Fund to the Sports Complex Fund.

VILLAGE OF LIBERTYVILLE
PROJECTED SCHEDULES OF REVENUES & EXPENDITURES
GENERAL FUND
FOR THE YEARS ENDING APRIL 30, 2010-2015

	2010-11 BUDGET	2010-11 PROJECTIONS	2011-12	2012-13	2013-14	2014-15
REVENUES						
Sales Tax	5,500,000	5,600,000	5,712,000	5,826,240	5,942,765	6,061,620
Property Tax	5,589,700	5,572,000	5,756,906	5,922,500	6,091,800	6,317,954
Libertyville Fire Protection Dist.	2,373,000	2,386,050	2,452,924	2,501,982	2,552,022	2,628,583
Income Tax	1,467,000	1,467,000	1,467,000	1,511,010	1,556,340	1,603,031
Licenses, Fees & Other	5,376,000	4,646,025	4,597,005	4,669,825	4,744,056	4,819,728
Electric, Gas & Phone Taxes	2,920,000	3,030,000	3,010,000	3,030,100	3,050,401	3,070,905
Interest	20,000	3,000	5,000	10,000	20,000	20,000
Total Revenues	23,245,700	22,704,075	23,000,835	23,471,657	23,957,384	24,521,820
EXPENDITURES						
Salaries	10,996,705	10,889,635	11,362,438	11,588,628	11,819,342	12,054,671
Benefits	5,145,655	5,085,835	5,413,938	5,938,429	6,531,870	7,184,655
Operating	4,563,485	4,275,915	4,314,529	4,397,002	4,481,088	4,566,817
IRMA- Insurance	867,120	619,400	681,340	749,474	824,421	906,864
Capital	0	0	0	35,000	35,000	35,000
Transfers	405,000	405,000	405,000	405,000	405,000	805,000
Total Expenditures	21,977,965	21,275,785	22,177,245	23,113,534	24,096,721	25,553,007
Surplus/(Deficit)	1,267,735	1,428,290	823,590	358,123	-139,337	-1,031,187
Fund Balance May 1	1,728,115	1,728,115	3,156,405	3,979,995	4,338,119	4,198,781
Fund Balance April 30	2,995,850	3,156,405	3,979,995	4,338,119	4,198,781	3,167,594

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 past two fiscal years. This uncertainty is expected to continue into the next fiscal year. Staff believes it is prudent to continue to plan conservatively due to this uncertainty. There are many variables that can change the projections in this report and include:

- A major sales tax contributor moving outside the Village, or going out of business.
- Sports Complex Revenues increasing or decreasing at levels different than budgeted.
- The State's deteriorated financial situation.
- Pension Fund investment losses resulting in higher than normal increases in funding levels.

Notes to Projections

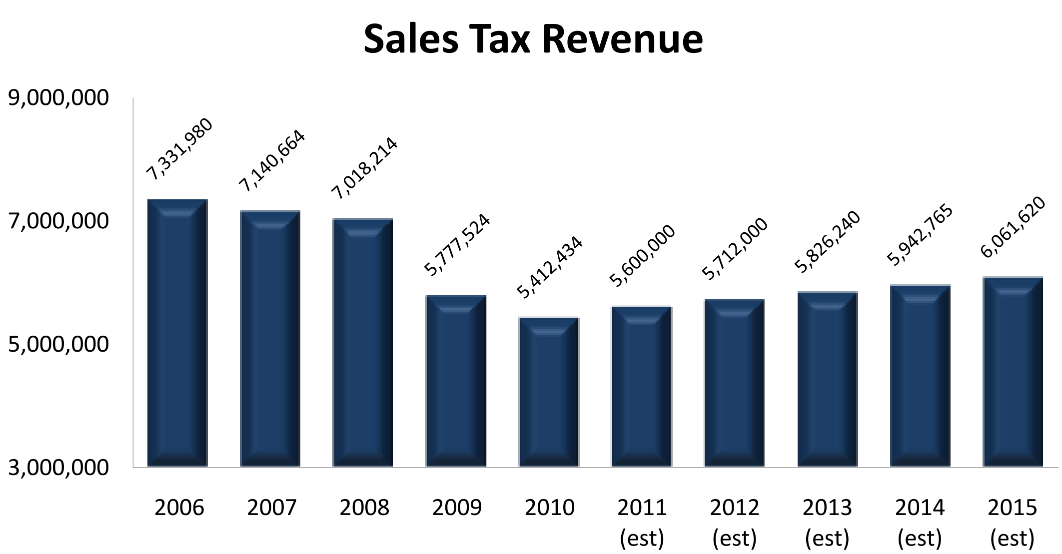
1. SALES TAX

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 2010-11 fiscal year, sales tax accounted for 27% of the General Fund Budgeted Revenues.

A. 5 Year History

Over the five year period 2006-2010, the Village's sales tax revenues have decreased from $7,331,980 in 2006 to $5,412,434 in 2010. 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. It appears that sales tax revenue bottomed out in 2010 and projections for 2011 indicate sales tax revenue will increase approximately 3.5% 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 2009, while food establishments (grocery and convenience stores) made up approximately 12% and drinking and eating places made up 9% 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 due to several automobile dealerships that have opened in neighboring towns.



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 2010-11 will be at $5.6 million and will increase in 2010-2011 to $5,712,000 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 all sales tax to be allocated to the general fund for 2009-10 and beyond.

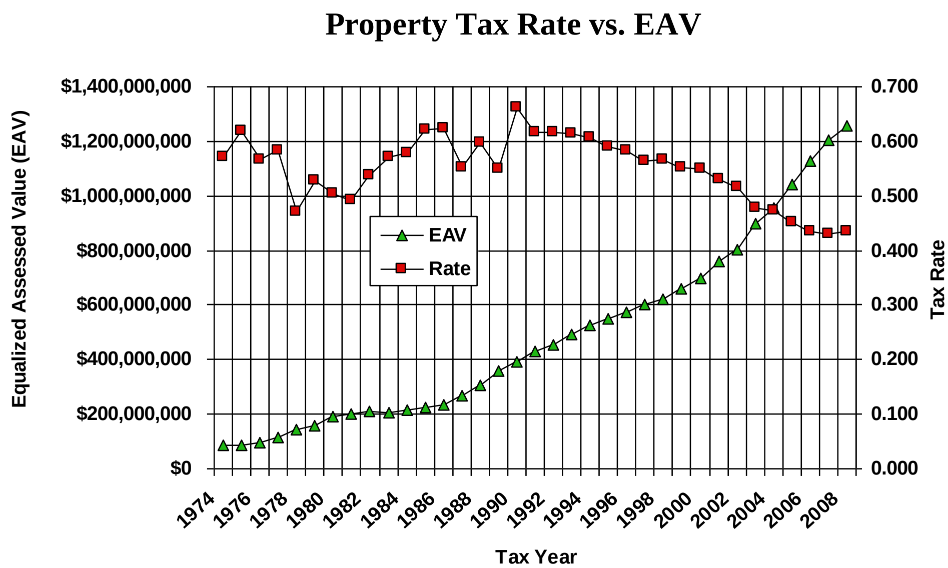
The Village's sales tax commitment to the TIF district ended in the 2006-07 fiscal year. Prior to this all Village sales tax generated in the TIF district was required to remain in the TIF fund. For 2006-07, according to the most recent information from the State, the Village was required to deposit $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.

PROPERTY TAX

A. History

A review of the Village's equalized assessed valuation (E.A.V.) and tax rate extension over the period from 1989-2009 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 $1,262,021,669 (7% annual average). The tax rate during this time averaged .531 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.



B. Projections and Assumptions

For the 2010-11 year, the estimated EAV is projected to decrease approximately 4% due to the effects of the economic downturn and the subsequent effect on the housing market. The Township Assessor bases the EAV on the prior three-year housing sales and in most cases housing values within Libertyville as in all areas of the County have declined. It is assumed that the tax rate levy will increase slightly due to this decline in the EAV and then 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 1% to 3%. For tax cap purposes, staff has assumed a 2.7% Consumer Price Index for the current year and 2% to 3% for future years. A growth factor has also been included in the calculations.

PROJECTED PROPERTY TAX LEVY 2010-2014

LEVY YEAR	CONSUMER PRICE INDEX	EST EAV	GROWTH	LIMITING RATE	MAXIMU TAX EXTENSION	SPEC REC & TOWNSHIP SHARE	NET AVAIL. GENERAL FUND
2010	1.027	$ 1,219,000,000	$ 5,000,000	0.004374	$ 5,331,906	$ 425,000	$ 5,756,906
2011	1.020	$ 1,225,000,000	$ 6,000,000	0.0045	$ 5,512,500	$ 410,000	$ 5,922,500
2012	1.020	$ 1,233,000,000	$ 8,000,000	0.0046	$ 5,671,800	$ 420,000	$ 6,091,800
2013	1.030	$ 1,279,990,000	$ 10,000,000	0.0046	$ 5,887,954	$ 430,000	$ 6,317,954
2014	1.030	$ 1,328,389,700	$ 10,000,000	0.0046	$ 6,110,593	$ 440,000	$ 6,550,593

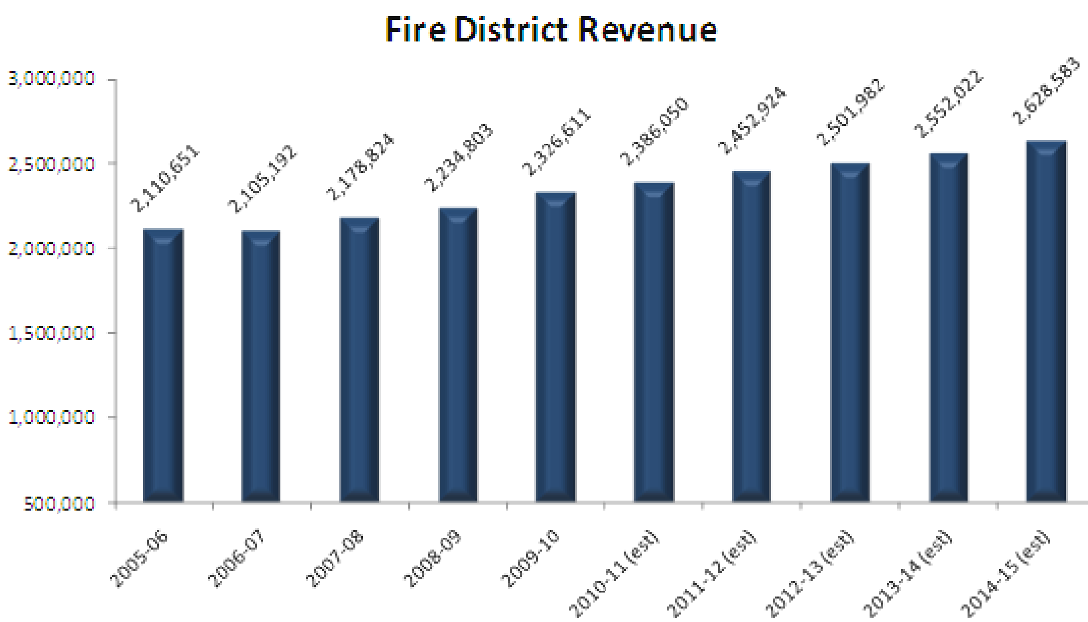
2. LIBERTYVILLE FIRE PROTECTION DISTRICT

A. 5 Year History

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

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

In 1999, the Village of LFPD negotiated a new contract that provided a fixed payment for Village services, which increased 5% annually. In addition, the LFPD completed construction of a fire station, which the Village manages and staffs with nine contracted employees. This contract expired in 2005 and the Village and Fire District entered into a new contract that limits increases to the lower of 40% of the Fire budget or an increase equal to the consumer price index (CPI) used in the tax cap calculation. If the CPI is below 2%, the increase is half the difference between the CPI and budget increase. Since the CPI for the 2011-23 year is 2.7% and the projected fire budget increase is 2.7%, the increase is limited to 2.7% over the 2010-11 contract. The district has also agreed to allow the Village to bill district residents for ambulance service.



Projections and Assumptions

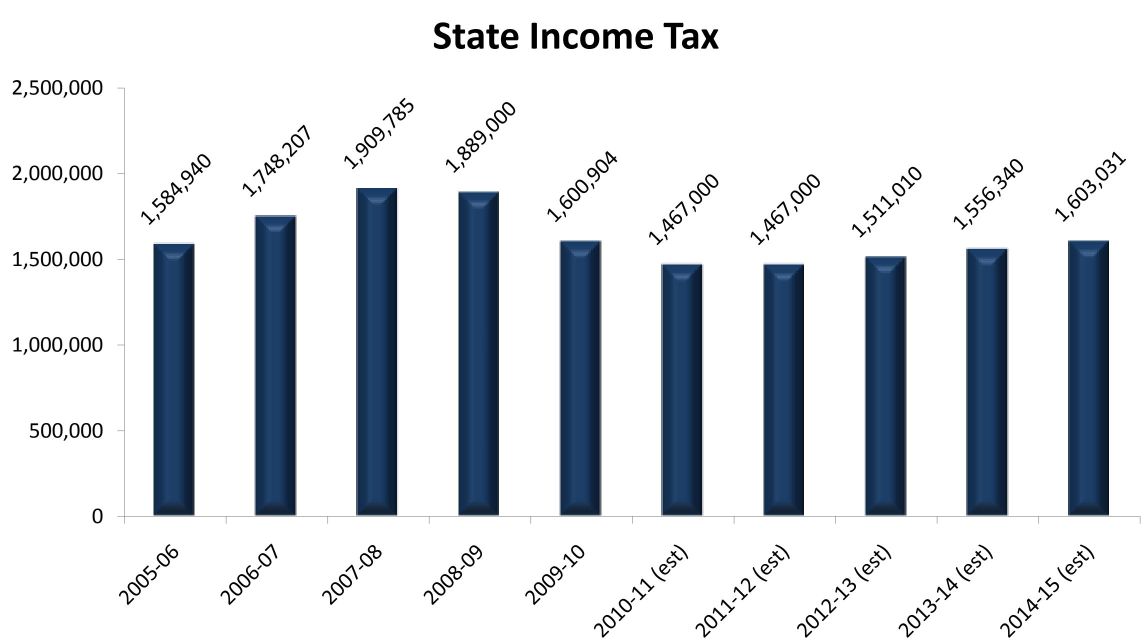
A projection of five years revenues from the LFPD is shown above and is based on the contractually allowed increase. Staff assumes the District's contribution in 2011-20121 to be $2, 2,452,924 which is 2.7% above the previous year. Future years include a 2% to 3% increase per year.

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 Village saw four years of increases averaging 10% due to a healthier Statewide economy. Due to the current economy, that trend has reversed and for the third year in a row, projections indicate the current year will end 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

The projection 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 2012 fiscal year to remain the same as 2011. Staff has projected taxes for 2013-2015 to increase at 3% annually based on historical averages by the State of Illinois.

4. LICENSES, FEES AND OTHER

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

LICENSES, FEES & OTHER	2010-11 BUDGET	2010-11 PROJECTION	2011-12	2012-13	2013-14	2014-15
IL USE TAX	250,000	250,000	255,000	260,100	265,302	270,608
LEASED CAR TAX	69,000	69,000	70,380	71,788	73,223	74,688
PERSONAL PROP REPLACEMEN'	88,000	88,000	89,760	91,555	93,386	95,254
MAINTENANCE FEES	72,000	74,750	76,245	77,770	79,325	80,912
IRMA INSURANCE SURPLUS	0	50,000	50,000	50,000	50,000	50,000
PLAN REVIEW FEES	50,000	50,000	51,500	53,045	54,636	56,275
BUILDING PERMITS	650,000	500,000	500,000	510,000	520,200	530,604
ZONING FEES	25,000	70,000	35,000	35,000	35,000	35,000
FIRE BUREAU/PERMIT FEES	40,000	61,300	40,000	40,000	40,000	40,000
BUSINESS LICENSE	89,000	90,000	90,000	90,000	90,000	90,000
FINES	1,137,500	407,000	400,000	404,000	408,040	412,120
AMBULANCE FEES	500,000	500,000	500,000	510,000	520,200	530,604
RECYCLING/SWALCO FEES	75,000	88,000	88,000	88,000	88,000	88,000
ENGINEERING FEES	40,000	60,000	40,000	40,000	40,000	40,000
RECREATION FEES	710,000	749,895	740,000	754,800	769,896	785,294
SWIMMING FEES	398,000	360,180	375,000	382,500	390,150	397,953
GOLF COURSE FEES	61,000	45,550	50,000	50,000	50,000	50,000
ALARM FEES	260,000	220,000	224,400	228,888	233,466	238,135
POLICE SERVICES	83,000	100,000	103,000	106,090	109,273	112,551
BIRTH/DEATH CERT	180,000	185,000	186,850	188,719	190,606	192,512
PARKING RECEIPTS	6,000	6,000	6,000	6,000	6,000	6,000
CABLE FRANCHISE	300,000	320,000	323,200	326,432	329,696	332,993
ELECTRIC & GAS UTILITY TAX	1,900,000	2,010,000	2,010,000	2,030,100	2,050,401	2,070,905
TELECOM IMF	1,020,000	1,020,000	1,000,000	1,000,000	1,000,000	1,000,000
TIF REBATE	105,000	121,000	123,420	125,888	128,406	130,974
MISC REVENUES	187,500	180,350	179,250	179,250	179,250	179,250
TOTAL	8,296,000	7,676,025	7,607,005	7,699,925	7,794,457	7,890,633

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.

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 increase from $3,000 to 5,000 in 2012 and then increase to $10,000 and $20,000 in 2014 and 2015. These projections take into account the economy, cash reserve balances and the current investment returns.

6. SALARIES

For the purposes of this report, salaries include the 3% cost of living increase as called for in the fire union contract. The Police Officer and Sergeant Union contracts will need to be negotiated and are reflected in this report with a 0% increase. Non-union employees are also shown with a 0% increase for 2011-12; however the furlough days are not anticipated for the next fiscal year. For future years, a 2% cost of living is included in the projections. This financial plan does not include any new personnel.

The following table shows the anticipated expenditures in this category:

SALARIES	2010-11 BUDGET	2010-11 PROJECTION	2011-12	2012-13	2013-14	2014-15
LEGISLATIVE BOARDS	52,925	50,475	52,925	52,925	52,925	52,925
ADMINISTRATION	556,405	555,000	592,855	604,712	616,806	629,142
PUBLIC WORKS	676,315	663,600	712,564	726,815	741,352	756,179
COMMUNITY DEVELOPMENT	816,215	816,215	857,630	874,783	892,278	910,124
POLICE	4,252,200	4,159,200	4,363,590	4,450,862	4,539,879	4,630,677
FIRE	3,308,745	3,325,745	3,444,417	3,513,305	3,583,571	3,655,243
PARKS & RECREATION	1,333,900	1,319,400	1,338,457	1,365,226	1,392,531	1,420,381
PUBLIC BUILDINGS	0	0	0	0	0	0
TOTAL	10,996,705	10,889,635	11,362,438	11,588,628	11,819,342	12,054,671

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 contributions increased 26% and fire 39% Due to better investment results during the past year, the police and fire pension contributions are projected to remain the same in 2011-12 as last year.

BENEFITS	2010-11 BUDGET	2010-11 PROJECTION	2011-12	2012-13	2013-14	2014-15
LEGISLATIVE BOARDS	4,020	3,850	4,020	4,020	4,020	4,020
ADMINISTRATION	226,090	224,000	248,699	273,569	300,926	331,018
PUBLIC WORKS	375,285	381,800	405,815	446,397	491,036	540,140
COMMUNITY DEVELOPMENT	330,845	321,350	355,000	390,500	429,550	472,505
POLICE	2,123,485	2,106,500	2,212,300	2,433,530	2,676,883	2,944,571
FIRE	1,621,245	1,587,250	1,685,270	1,853,797	2,039,177	2,243,094
PARKS & RECREATION	443,485	443,485	487,834	536,617	590,279	649,306
PUBLIC BUILDINGS	21,200	17,600	15,000	0	0	0
TOTAL	5,145,655	5,085,835	5,413,938	5,938,429	6,531,870	7,184,655

8. OTHER OPERATING EXPENDITURES

The Village projects a 1% growth in its operating expenditures for 2011-12 and 2% for 2013 through 2015, which is at or below the anticipated 2% to 3% annual consumer price index assumption.

OPERATING	2010-11 BUDGET	2010-11 PROJECTION	2011-12	2012-13	2013-14	2014-15
LEGISLATIVE BOARDS	34,875	33,000	35,224	35,576	35,932	36,291
ADMINISTRATION	178,820	172,700	180,608	184,220	187,905	191,663
PUBLIC WORKS	847,940	847,940	856,419	873,548	891,019	908,839
COMMUNITY DEVELOPMENT	101,850	98,900	102,869	104,926	107,024	109,165
POLICE	883,860	583,960	589,700	601,494	613,524	625,794
FIRE	1,158,750	1,175,750	1,170,338	1,193,744	1,217,619	1,241,972
EMERGENCY MGMT	5,100	5,100	5,350	5,350	5,350	5,350
PARKS & RECREATION	740,500	741,100	747,905	762,863	778,120	793,683
PUBLIC BUILDINGS	66,465	66,465	67,130	68,472	69,842	71,239
CBD PARKING	16,625	22,000	25,000	25,500	26,010	26,530
LEGAL	332,500	339,000	335,825	339,183	342,575	346,001
COMM ORGANIZATIONS	196,200	190,000	198,162	202,125	206,168	210,291
TOTAL	$4,563,485	$4,275,915	$4,314,529	$4,397,002	$4,481,088	$4,566,817

9. IRMA

Over the past six years, costs for the Village's Intergovernmental Risk Management Association (IRMA) insurance have increased an average of 18% per year due to higher than normal claims that resulted in a positive premium modifier or surcharge. Prior to this, the Village had a negative experience modification factor due to low claims. For the 2011-12 year, the Village once again has a negative modifier and premiums are expected to decrease. For fiscal years after 2012, staff is projecting a 10% annual increase for IRMA.

IRMA	2010-11 BUDGET	2010-11 PROJECTION	2011-12	2012-13	2013-14	2014-15
ADMINISTRATION	$184,365	$133,600	146,960	161,656	177,822	195,604
PUBLIC WORKS	$106,930	$74,000	81,400	89,540	98,494	108,343
COMMUNITY DEVELOPMENT	$32,145	$24,000	26,400	29,040	31,944	35,138
POLICE	$206,045	$150,000	165,000	181,500	199,650	219,615
FIRE	$197,780	$140,000	154,000	169,400	186,340	204,974
PARKS & RECREATION	$129,460	$90,000	99,000	108,900	119,790	131,769
PUBLIC BUILDINGS	$10,395	$7,800	$8,580	9,438	10,382	11,420
TOTAL	$867,120	$619,400	$681,340	$749,474	$824,421	$906,864

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 again be eliminated for 2012 and then increase to $35,000 from 2013 to 2015.

	2010-11 BUDGET	2010-11 PROJECTION	2011-12	2012-13	2013-14	2014-15
CAPITAL						
ADMINISTRATION	0	0	0	0	0	0
PUBLIC WORKS	0	0	0	10,000	10,000	10,000
COMM DEVELOPMENT	0	0	0	0	0	0
POLICE	0	0	0	10,000	10,000	10,000
FIRE	0	0	0	5,000	5,000	5,000
EMERGENCY MGMT	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	10,000	10,000	10,000
TOTAL	0	0	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 2010-11 Capital expenditures and their respective fund balances are as follows:

Fund	2010-11 Capital Expenditures	Projected Balance April 2011
Capital Improvement	417,100	1,003,940
Motor Fuel Tax	540,740	260,000
Water & Sewer Fund	1,770,500	590,900
Tax Increment Financing	1,955,000	520,300
Park Improvement	131,515	208,350
Public Building Improvement	61,000	85,400

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.

	2010-11 BUDGET	2010-11 PROJECTION	2011-12	2012-13	2013-14	2014-15
TRANSFERS						
PUBLIC WORKS	5000	5000	5000	5000	5000	5000
POLICE	5000	5000	5000	5000	5000	5000
FIRE	15000	15000	15000	15000	15000	15000
PARKS (Park Improvement Fund)	5000	5000	5000	5000	5000	5000
Recreation (Sports Complex)	350000	350000	350000	350000	350000	750000
PUBLIC BUILDINGS	25,000	25000	25000	25000	25000	25000
TOTAL	405,000	405,000	405,000	405,000	405,000	805,000

2011-2012

VILLAGE BUDGET

GENERAL FUND PER CAPITA REVENUE & EXPENDITURES

REVENUES		2011-2012 Budget		Per Capita
Property Tax	$	5,756,800	$	277.54
Sales & Other Taxes	$	2,112,000	$	101.82
Licenses & Permits	$	708,000	$	34.13
Fines & Penalties	$	7,737,500	$	373.04
Charges for Services	$	6,235,570	$	300.63
Fees	$	388,000	$	18.71
Interest Income	$	1,500	$	0.07
Miscellaneous Revenue	$	274,000	$	13.21
Transfers	$	0	$	0.00
Total Revenue	$	23,213,370	$	1,119.15

EXPENDITURES				
Legislative Boards	$	91,205	$	4.40
Administration	$	1,137,785	$	54.85
Legal	$	357,000	$	17.21
Public Buildings	$	93,495	$	4.51
Community Organizations	$	195,200	$	9.41
Community Development	$	1,328,865	$	64.07
Central Business Dist. Parking	$	29,900	$	1.44
Public Works	$	3,273,280	$	157.81
Police	$	7,210,080	$	347.61
Fire	$	6,272,095	$	302.39
Emergency Management	$	22,600	$	1.09
Recreation	$	1,887,800	$	91.01
Total Expenditures	$	21,899,305	$	1,055.80

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

GENERAL FUND REVENUES 01-00

		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	**PROPERTY TAXES**					
601	GENERAL CORPORATE PROPERTY TAX	877,718	904,202	785,000	782,300	810,000
602	FIRE PROTECTION PROPERTY TAX	794,064	803,432	700,000	693,200	740,000
603	PARKS PROPERTY TAX	360,891	376,388	324,000	327,650	355,000
604	RECREATION PROPERTY TAX	360,891	376,388	324,000	327,650	355,000
605	HIGHWAYS & BRIDGES (VILLAGE) PROPERTY TAX	532,302	552,325	490,000	479,370	510,000
606	HIGHWAYS & BRIDGES (TWP) PROPERTY TAX	249,677	259,859	260,000	266,900	260,000
607	PENSION (IMRF) PROPERTY TAX	385,157	401,443	350,000	352,950	375,000
608	PENSION (POLICE) PROPERTY TAX	865,829	978,825	1,235,640	1,223,150	1,225,000
609	PENSION (FIRE) PROPERTY TAX	613,360	702,663	981,060	970,820	971,800
610	SPECIAL RECREATION PROPERTY TAX	132,172	137,810	140,000	151,180	155,000
	TOTAL PROPERTY TAXES	5,172,061	5,493,335	5,589,700	5,575,170	5,756,800
2-	**OTHER TAXES**					
613	ELECTRIC UTILITY TAX	-	378,763	1,100,000	1,450,000	1,450,000
614	GAS UTILITY TAX	-	110,940	800,000	550,000	500,000
616	LEASED CAR TAX	74,732	65,672	69,000	69,000	70,000
618	PERSONAL PROPERTY REPLACEMENT TAX	96,498	83,427	68,000	70,000	72,000
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	191,230	658,802	2,057,000	2,159,000	2,112,000
3-	**LICENSES AND PERMITS**					
626	BUILDING PLAN REVIEW FEES	139,732	75,986	50,000	40,000	50,000
627	BUILDING PERMITS	1,296,395	966,443	650,000	500,000	500,000
628	ZONING FEES	47,703	27,372	25,000	65,000	25,000
630	FIRE BUREAU-PERMITS/FEES	38,612	80,046	40,000	62,000	45,000
631	LIQUOR LICENSES	72,700	84,650	70,000	72,000	72,000
632	OTHER LICENSES	14,056	15,683	19,000	16,000	16,000
	TOTAL LICENSES AND PERMITS	1,609,198	1,250,180	854,000	755,000	708,000
4-	**INTERGOVERNMENTAL**					
611	SALES TAX	5,168,899	5,412,434	5,500,000	5,645,000	5,715,000
612	INCOME TAX	1,889,000	1,600,903	1,467,000	1,590,000	1,659,000
615	ILLINOIS USE TAX	308,543	236,826	250,000	250,000	255,000
619	STREET/SIGNAL MAINTENANCE FEES	71,867	74,403	72,000	75,850	77,000
676	GRANTS	110,923	3,867	36,000	64,050	31,500
	TOTAL INTERGOVERNMENTAL	7,549,232	7,328,433	7,325,000	7,624,900	7,737,500
5-	**CHARGES FOR SERVICES**					
641	LIBERTYVILLE FIRE PROTECTION DISTRICT	2,234,803	2,326,611	2,373,000	2,386,050	2,437,070
643	AMBULANCE FEES	508,825	515,852	500,000	476,400	562,000
649	GOLF RENTALS	2,126	1,382	1,500	1,270	1,500
651	RECREATION FEES	718,380	708,329	710,000	716,000	712,500
652	GREENS FEES	57,856	41,724	59,000	43,880	55,000
653	SWIMMING FEES (Passes, Daily, Lessons)	257,979	204,630	235,000	207,000	220,000
654	SWIMMING PROGRAMS	117,264	119,588	135,000	116,000	125,000
655	SENIOR CENTER MEAL & TRIP FEES	23,280	22,052	24,000	19,000	22,000

		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
656	RECYCLING/SWALCO FEE	63,579	74,085	75,000	88,000	88,000
657	PARKING FEES-EMPLOYEE PERMITS	4,848	6,180	6,000	6,000	6,000
658	ENGINEERING FEES	127,473	33,728	40,000	65,000	50,000
659	ALARM FEES	230,505	221,774	260,000	260,000	260,000
660	ELEVATOR INSPECTION FEES	27,534	38,101	28,000	29,000	29,000
670	FIRE SERVICES	18,317	23,324	25,000	14,000	15,000
671	LEGAL & OTHER FEE REIMBURSEMENT	6,963	1,185	10,000	22,000	10,000
672	BIRTH/DEATH CERTIFICATES	153,194	185,937	180,000	190,000	190,000
673	CABLE FRANCHISE FEE	261,975	301,428	300,000	320,000	325,000
674	TELECOMMUNICATION IMF	418,182	592,719	1,020,000	1,020,000	1,000,000
675	POLICE SERVICES	92,502	88,024	83,000	83,000	83,000
677	DAMAGE TO VILLAGE PROPERTY	2,900	3,052	1,000	1,150	1,000
678	SENIOR CENTER SPONSORSHIP	6,720	7,256	5,000	3,600	5,000
679	CONCESSIONS-POOLS	34,994	24,944	28,000	26,215	28,000
680	PRO SHOP MERCHANDISE	1,246	517	500	290	500
681	PARK RENTALS	12,048	11,181	10,000	9,480	10,000
	TOTAL CHARGES FOR SERVICE	5,383,493	5,553,603	6,109,000	6,103,335	6,235,570
6-	**FINES AND FORFEITURES**					
636	LOCAL FINES	127,285	119,313	139,000	128,000	180,000
637	CIRCUIT COURT FINES	186,599	150,999	145,000	145,000	145,000
638	DUI COURT FINES-SB #740	16,144	1,666	3,000	3,000	3,000
639	AUTOMATED TRAFFIC ENFORCEMENT	-	-	850,500	134,000	60,000
	TOTAL FINES AND FORFEITURES	330,028	271,978	1,137,500	410,000	388,000
7-	**INTEREST**					
690	INTEREST INCOME	242,869	84,161	20,000	4,000	1,500
698	INVESTMENT FAIR MARKET VALUE CHANGE	33,313	(19,247)	-	-	-
	TOTAL INTEREST	276,182	64,914	20,000	4,000	1,500
8-	**MISCELLANEOUS**					
625	INSURANCE SURPLUS	-	101,976	-	137,885	100,000
	TIF SURPLUS REBATE	-	-	105,000	121,000	123,000
682	PARKS/REC SCHOLARSHIPS & DONATIONS	13,933	14,700	13,500	16,350	16,000
683	PARKWAY TREE PROGRAM	5,703	-	-	-	-
684	HAZARDOUS MATERIAL REIMBURSEMENT	3,767	279	-	-	-
686	DRUG FORFEITURE	12,002	10,062	-	350	-
687	DARE DONATIONS	200	-	-	-	-
688	CASH OVER	2,497	687	-	250	-
699	MISCELLANEOUS REVENUE	33,537	46,016	35,000	35,000	35,000
	TOTAL MISCELLANEOUS	71,639	173,720	153,500	310,835	274,000
9-	**TRANSFERS**					
	CAP[ITAL PROJECTS	-	300,000		-	-
	SALES TAX BOND FUND	-	250,000		-	-
	TOTAL TRANSFERS	-	550,000	-	-	-
	TOTAL GENERAL FUND REVENUES	20,583,063	21,344,965	23,245,700	22,942,240	23,213,370

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	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
SALARIES & WAGES	54,945	52,775	52,925	50,400	51,050
EMPLOYEE BENEFITS	5,138	4,037	4,020	3,855	3,905
CONTRACTUAL	92	35,875	3,500	3,600	3,600
UTILITIES	0	0	0	0	0
COMMODITIES	43,494	29,857	31,375	33,110	32,650
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
TOTAL	103,669	122,544	91,820	90,965	91,205

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
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	$3,600

770 Appearance Review Commission

Commissioner Salaries	$1,250

771 Board of Police & Fire Commissioners

Police Testing	$5,000
Fire Testing	4,000
	$9,000

775 Plan Commission/ZBA

Commissioner Salaries	$4,200

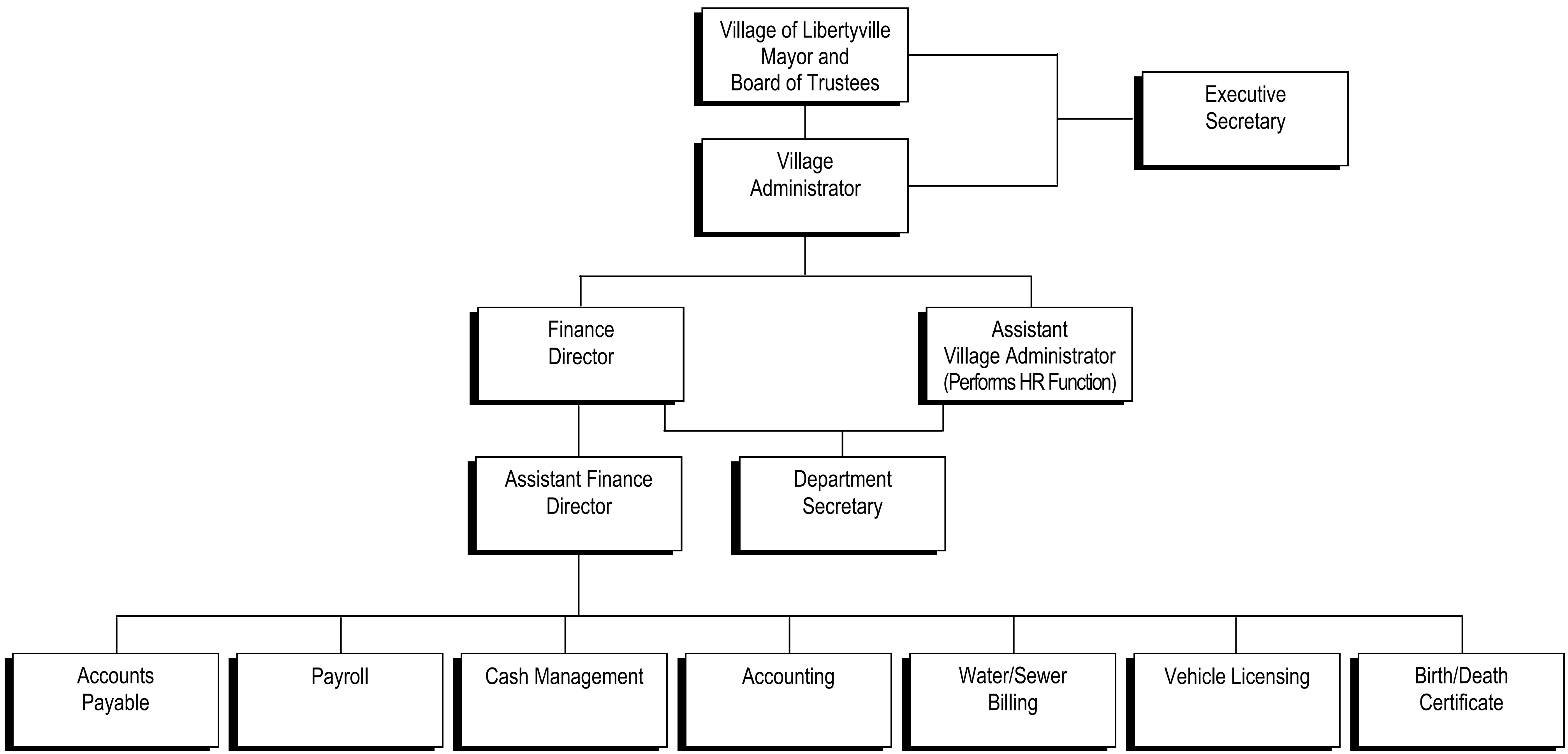
VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

LEGISLATIVE BOARDS, COMMISSIONS & COMMITTEES 01-12

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES - VILLAGE BOARD	44,400	45,600	45,600	45,600	45,600
1-	770	APPEARANCE REVIEW COMMITTEE	1,275	1,275	1,325	1,250	1,250
1-	775	PLAN COMMISSION/ZONING BOARD APPEALS	9,270	5,900	6,000	3,550	4,200
TOTAL SALARIES & WAGES			54,945	52,775	52,925	50,400	51,050
2-	793	EMPLOYER CONTRIBUTION - IMRF	1,139	-	-	-	-
2-	794	EMPLOYER CONTRIBUTION - FICA	3,999	4,037	4,020	3,855	3,905
TOTAL EMPLOYEE BENEFITS			5,138	4,037	4,020	3,855	3,905
3-	728	TECHNICAL SERVICES-NOTICES	92	2,635	3,500	3,600	3,600
3-	729	EDONOMIC DEVELOPMENT	-	33,240	-	-	-
TOTAL CONTRACTUAL			92	35,875	3,500	3,600	3,600
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	31,867	17,190	20,000	20,000	20,000
5-	771	BOARD OF POLICE AND FIRE COMMISSIONS	5,600	7,475	6,275	10,000	9,000
5-	772	ECONOMIC DEVELOPMENT COMMISSION	591	68	100	-	-
5-	773	KEEP LIBERTYVILLE BEAUTIFUL	1,311	372	500	1,475	1,500
5-	798	BUSINESS APPRECIATION BREAKFAST	429	-	1,000	135	150
5-	799	MISCELLANEOUS	3,696	4,752	3,500	1,500	2,000
TOTAL COMMODITIES			43,494	29,857	31,375	33,110	32,650
TOTAL BOARDS, COMMISSIONS & COMMITTEES			103,669	122,544	91,820	90,965	91,205

ADMINISTRATION & FINANCE DEPARTMENT

Administration and 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.

DEPARTMENT SUMMARY

REVENUES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
LIQUOR LICENSES	72,700	84,650	70,000	72,000	72,000
OTHER LICENSES	14,056	15,683	19,000	16,000	16,000
BIRTH/DEATH CERTIFICATES	153,194	185,937	180,000	190,000	190,000
TOTAL	239,950	286,270	269,000	278,000	278,000

EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
SALARIES & WAGES	640,427	644,612	556,405	555,770	579,760
EMPLOYEE BENEFITS	228,724	232,269	226,090	232,220	240,540
CONTRACTUAL	203,563	224,611	266,880	214,005	232,410
UTILITIES	19,415	15,994	16,000	10,000	10,000
COMMODITIES	99,318	75,863	71,855	61,755	63,375
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	9,858	10,112	8,450	9,780	11,700
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	1,201,305	1,203,461	1,145,680	1,083,530	1,137,785

PERSONNEL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
VILLAGE ADMINISTRATOR	1	1	1	1	1
ASSISTANT VILLAGE ADMINISTRATOR	1	1	1	1	1
EXECUTIVE SECRETARY	1	1	1	1	1
FINANCE DIRECTOR	1	1	1	1	1
ASSISTANT FINANCE DIRECTOR	0	0	0	0	1
SENIOR ACCOUNTANT	1	1	1	1	0
ACCOUNTING ASSISTANT	3	3	3	3	3
CASHIER/RECEPTIONIST	2	2	2	1	1
ADMINISTRATIVE SECRETARY	1	1	1	0	0
TOTAL	11	11	11	9	9

2010-11 Goals

1. Update of Libertyville Municipal Code. Staff has continued to review and update the Village Code, where needed.

2. Downtown Parking Signage Program. Staff is working with the Parking Commission to implement a new comprehensive signage program for downtown Libertyville.

3. Review Commercial Waste Hauling Franchise. Staff worked with the License & Permits Committee and SWALCO to investigate a commercial waste hauling franchise, and developed a survey which will be sent to local businesses.

4. Green Strategies. Village Staff has continued to pursue opportunities to increase recycling for community events and commercial businesses.

2011-12 Goals

1. West Side Parking Lot Improvements. Oversee construction of downtown surface parking lot improvements, on the west side of Milwaukee Avenue.

2. Commercial Waste Hauling Franchise. Conduct survey of Village businesses to determine level of interest and support for a Commercial Waste Hauling Franchise.

3. Village Services Analysis. Complete analysis of Village services and review “core verses elective” services with Mayor and Village Board.

4. Green Strategies. Continue to review opportunities to increase Village green strategies.

Performance Data

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimate 2010-11
Output Measures				
Accounts Payable Checks Issued	5,397	5,457	4,608	4,501
Purchase Orders Issued	-	-	231	147
Payroll Check/Direct Deposits Issued	8,244	8,246	7,644	7,376
Vehicle Licenses Processed	14,884	14,925	13,895	14,485
Utility Bills	-	-	44,606	44,976
Birth and Death Certificate Issued	24,024	21,407	29,000	34,000
Freedom of Information Act Requests Processed	124	141	195	195
Effectiveness Measures				
GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
GFOA Certificate Achievement Award	Yes	Yes	Yes	Yes
Bond Rating	Aa1	Aa3	Aa2	Aa2

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Village Administrator	1 (70%)	1 (70%)	$137,655
Assistant Village Administrator	1 (90%)	1 (90%)	93,682
Executive Secretary	1	1	67,371
Director of Finance	1 (75%)	1 (75%)	100,596
Senior Accountant	1 (50%)	1 (50%)	0
Assistant Director of Finance	0	1 (50%)	36,442
Accounting Assistant	1 (50%) 1 (35%)	1 (50%) 1 (35%) 1 (30%)	61,000
Cashier/Receptionist	2 (60%)	1 (60%)	29,105
Administrative Secretary	0	0	31,709
Car Allowance (Finance Director)			3,600
Car Allowance (Assistant Village Administrator)			3,600
ICMA Contribution (Village Administrator)			15,000
			$579,760

Account Detail

720 Insurance

Medical	$123,725
Dental	9,200
Life	815
	$133,740

721 IRMA

Annual Contribution	$146,890
Deductible	1,000
	$147,890

726 Travel/Training/Subscription/Dues

Conferences, Training	$2,320
Dues	3,340
Meetings, Seminars	2,070
Miscellaneous	490
	$8,220

728 Technical Services

Actuary- Pensions	$3,800
Actuary – Post Employment Benefits	2,500
Collection Agency	700
	$7,000

743 Publications

Village Views	$11,000
Legal Notices	1,060
Updating Village Code	4,440
	$16,500

744 Printing

Village Views (3)/Annual Report	$2,900

746 Employee Programs

Benefit Fair	$50
Employee Picnic	400
Health Risk Assessment	50
	$ 500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

ADMINISTRATION & FINANCE 01-01

BUDGETED EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1- 701 SALARIES - FULL TIME	640,427	644,612	556,405	555,770	579,760
TOTAL SALARIES & WAGES	640,427	644,612	556,405	555,770	579,760
2- 720 INSURANCE	109,474	126,753	126,430	133,100	133,740
2- 740 SICK LEAVE BUY BACK	16,860	0	0	0	0
2- 793 EMPLOYER CONTRIBUTION - IMRF	59,965	63,186	61,205	59,520	66,670
2- 794 EMPLOYER CONTRIBUTION - FICA	42,425	42,330	38,455	39,600	40,130
TOTAL EMPLOYEE BENEFITS	228,724	232,269	226,090	232,220	240,540
3- 716 VITAL RECORDS	29,655	38,809	46,675	48,000	48,000
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	132,920	147,332	184,365	133,535	147,890
3- 725 AUDIT SERVICES	19,415	20,968	20,970	21,000	22,000
3- 728 TECHNICAL SERVICES	3,917	6,300	7,000	4,300	7,000
3- 745 SECTION 125 ADMINISTRATIVE FEES	6,651	6,910	7,020	6,720	7,020
3- 746 EMPLOYEE PROGRAMS	11,005	4,292	850	450	500
TOTAL CONTRACTUAL	203,563	224,611	266,880	214,005	232,410
4- 710 TELEPHONE	19,415	15,994	16,000	10,000	10,000
TOTAL-UTILITIES	19,415	15,994	16,000	10,000	10,000
5- 706 MATERIALS AND SUPPLIES	0	0	0	0	
5- 722 POSTAGE	14,333	12,974	5,000	10,000	10,000
5- 723 OFFICE SUPPLIES	11,844	9,260	10,000	10,000	10,000
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	12,182	6,343	6,200	7,000	8,220
5- 736 CREDIT CARD/BANK FEES	19,169	17,198	17,000	10,000	10,000
5- 743 PUBLICATION	17,604	15,288	20,100	16,000	16,500
5- 744 PRINTING	18,187	11,204	7,800	3,000	2,900
5- 791 VEHICLE REPLACEMENT FEES	4,755	3,566	4,755	4,755	4,755
5- 799 MISCELLANEOUS	1,244	30	1,000	1,000	1,000
TOTAL COMMODITIES	99,318	75,863	71,855	61,755	63,375
6- 790 CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
7- 713 MAINTENANCE COPY MACHINES	6,915	6,485	6,000	7,080	7,200
7- 714 MAINTENANCE MOTOR VEHICLES	2,380	3,000	2,200	2,200	4,000
7- 715 MAINTENANCE OTHER EQUIPMENT	563	627	250	500	500
TOTAL REPAIRS & MAINTENANCE	9,858	10,112	8,450	9,780	11,700
8- 798 TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0
TOTAL TRANSFERS	0	0	0	0	0
TOTAL ADMINISTRATION/FINANCE	1,201,305	1,203,461	1,145,680	1,083,530	1,137,785

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

REVENUE	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
LEGAL & OTHER FEE REIMBURSEMENT		1,185	10,000	22,000	10,000

EXPENDITURES					
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	461,238	416,647	332,500	460,800	357,000
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
TOTAL	461,238	416,647	332,500	460,800	357,000

LEGAL 01-13

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
3-	776	VILLAGE ATTORNEY-GEN. REPRESENTATION	174,044	157,850	175,000	190,000	180,000
3-	777	VILLAGE PROSECUTOR	36,792	36,250	40,000	36,000	40,000
3-	778	LABOR COUNSEL	83,593	42,477	25,000	50,000	50,000
3-	779	LITIGATION	166,663	180,070	80,000	180,000	80,000
3-	780	SPECIAL PROJECTS	146	-	-	-	-
3-	781	ADMINISTRATIVE ADJUDICATOR	-		11,500	4,800	6,000
3-	799	MISCELLANEOUS	-		1,000	-	1,000
		TOTAL CONTRACTUAL	461,238	416,647	332,500	460,800	357,000
		TOTAL LEGAL EXPENDITURES	461,238	416,647	332,500	460,800	357,000

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.

DEPARTMENT SUMMARY

EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
SALARIES & WAGES	55,099	67,691	0	0	0
EMPLOYEE BENEFITS	22,918	27,072	21,200	26,510	7,500
CONTRACTUAL	7,057	9,231	10,395	7,765	8,545
UTILITIES	2,122	1,646	2,000	2,000	2,200
COMMODITIES	5,764	1,936	5,965	2,335	5,100
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	93,387	68,030	58,500	54,035	45,150
TRANSFERS	25,000	25,000	25,000	25,000	25,000
DEBT	0	0	0	0	0
TOTAL	211,347	200,606	123,060	117,645	93,495

PERSONNEL					
BUILDING MAINTENANCE TECHNICIAN	1	1	1	0	0
TOTAL	1	1	1	0	0

2010-11 Goals

1. To maintain Municipal Building in good repair and within the budget.

2. Continue to research the outsourcing along with the combination of contracts for building maintenance functions.

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Building Maintenance Technician	1	0	$0
Overtime			0
			$ 0

Account Detail

712	**Maintenance – Village Hall**	
	Cleaning Services	$5,000
	Janitorial Supplies	2,000
	Heating/AC Repairs	2,400
	Sprinklers/Extinguishers	750
	Elevator Maintenance	2,100
	Other	750
		$13,000

713	**Maintenance – Schertz Building**	
	Cleaning Services	$14,000
	Janitorial Supplies	3,500
	Heating/AC Repairs	8,500
	Sprinkler/Extinguishers	700
	Elevator Maintenance	2,600
	Other	2,000
		$31,300

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

PUBLIC BUILDINGS 01-17

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES	55,099	67,691	0	0	0
		TOTAL SALARIES & WAGES	55,099	67,691	0	0	0
2-	720	INSURANCE	13,723	15,347	1,200	2,610	0
2-	747	UNEMPLOYMENT	0	0	20,000	23,900	7,500
2-	793	EMPLOYER CONTRIBUTION - IMRF	5,218	6,788	0	0	0
2-	794	EMPLOYER CONTRIBUTION - FICA	3,977	4,937	0	0	0
		TOTAL EMPLOYEE BENEFITS	22,918	27,072	21,200	26,510	7,500
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	7,057	9,231	10,395	7,765	8,545
		TOTAL CONTRACTUAL	7,057	9,231	10,395	7,765	8,545
4-	709	NORTH SHORE GAS	2,122	1,646	2,000	2,000	2,200
		TOTAL UTILITIES	2,122	1,646	2,000	2,000	2,200
5-	706	MATERIALS AND SUPPLIES	0	56	0	0	0
5-	752	UNIFORMS	327	0	250	120	100
5-	791	VEHICLE REPLACEMENT COSTS	1,715	1,286	1,715	1,715	0
5-	798	BRAINERD COMMUNITY CENTER	409	0		0	0
5-	799	MISCELLANEOUS	3,313	594	4,000	500	5,000
		TOTAL COMMODITIES	5,764	1,936	5,965	2,335	5,100
7-	712	MAINTENANCE - VILLAGE HALL	24,920	14,628	14,650	9,985	13,000
7-	713	MAINTENANCE - SCHERTZ BUILDING	56,229	46,014	33,800	29,405	31,300
7-	714	MAINTENANCE - MOTOR VEHICLE	1,375	1,375	850	850	850
7-	762	CIVIC CENTER	10,863	6,013	9,200	13,795	0
		TOTAL REPAIRS & MAINTENANCE	93,387	68,030	58,500	54,035	45,150
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	211,347	200,606	123,060	117,645	93,495

COMMUNITY ORGANIZATIONS AND ACTIVITIES

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

DEPARTMENT SUMMARY

EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	40,147	35,062	40,200	39,200	40,200
UTILITIES	0	0	0	0	0
COMMODITIES	148,504	149,734	156,000	149,220	155,000
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
TOTAL	188,651	184,796	196,200	188,420	195,200

(1) In the 2010-11 Fiscal Year, Village Received $5,000 in sponsorship revenue for fireworks.

Account Detail

761 Special Events

Fireworks $15,000

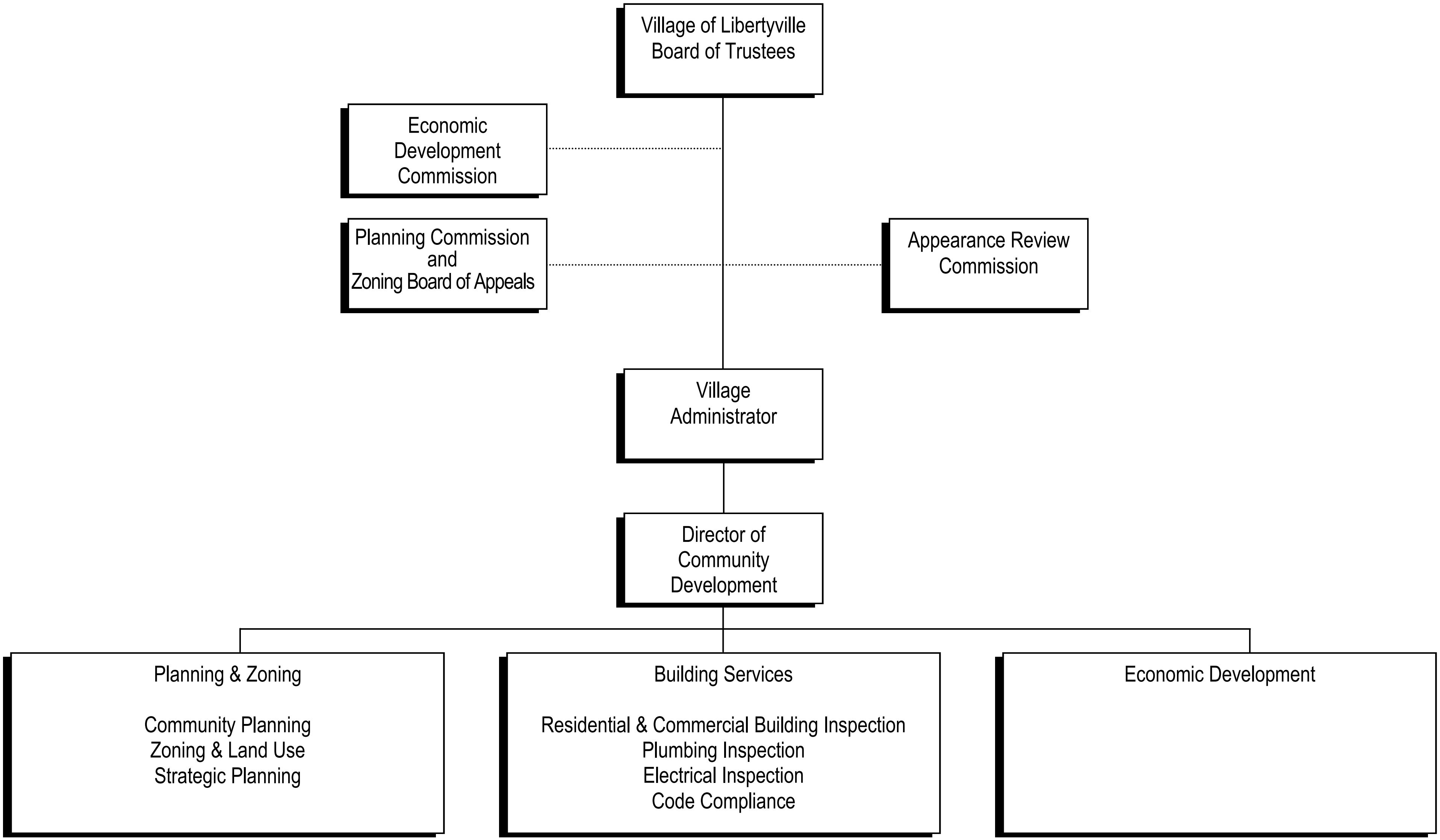
COMMUNITY ORGANIZATIONS AND ACTIVITIES 1-16

BUDGETED EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
3- 750 DIAL-A-RIDE	14,947	9,862	15,000	14,000	15,000
3- 767 MOSQUITO CONTROL	25,200	25,200	25,200	25,200	25,200
TOTAL CONTRACTUAL	40,147	35,062	40,200	39,200	40,200
5- 754 NORTHERN IL SPECIAL RECREATION ASSN	130,918	134,219	141,000	134,220	140,000
5- 761 SPECIAL EVENTS (1)	17,586	15,000	15,000	15,000	15,000
5- 799 MISCELLANEOUS	0	515	0	0	0
TOTAL COMMODITIES	148,504	149,734	156,000	149,220	155,000
TOTAL COMMUNITY ORGANIZATIONS & ACTIVITIES	188,651	184,796	196,200	188,420	195,200

(1) Donations will be used to offset costs.

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.

DEPARTMENT SUMMARY

REVENUES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
BUILDING PLAN REVIEW FEES	139,732	75,986	50,000	40,000	50,000
BUILDING PERMITS	1,296,395	966,443	650,000	500,000	500,000
ELEVATOR INSPECTION FEES	27,534	38,101	28,000	29,000	29,000
TOTAL	1,463,661	1,080,530	728,000	569,000	579,000

EXPENDITURES					
SALARIES & WAGES	882,116	902,728	816,215	818,215	866,170
EMPLOYEE BENEFITS	312,187	323,478	330,845	334,380	339,345
CONTRACTUAL	61,436	55,619	81,645	56,815	76,650
UTILITIES	8,228	7,394	8,000	8,000	5,000
COMMODITIES	32,929	24,165	33,900	29,530	31,050
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	18,592	13,724	10,450	10,450	10,650
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL COMMUNITY DEVELOPMENT	1,315,488	1,327,108	1,281,055	1,257,390	1,328,865

PERSONNEL					
DIRECTOR OF COMMUNITY DEVELOPMENT	1	1	1	1	1
ECONOMIC DEVELOPMENT COORDINATOR	1	1	1	1	1
PLANNING					
SENIOR PLANNER	1	1	1	1	1
ASSOCIATE PLANNER	1	1	1	1	1
ADMINISTRATIVE SECRETARY	1	1	1	1	1
BUILDING SERVICES					
BUILDING COMMISSIONER	1	1	1	1	1
BUILDING INSPECTOR	1	1	1	0	0
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
TOTAL	12	12	12	11	11

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*.

   The Department worked with Administration, Public Works, and the Parking Commission to complete design for the west parking lot.

2. Update Building Codes. *The Building Division will prepare the update to the 2009 International Building Code*.

   Prior to the end of this fiscal year, the Building Division will complete the update to the 2009 International Building Code.

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*.

   Search researched and made recommendations to the Historic Preservation Committee on their task of determining that an ordinance is favorable for the Village.

4. Marketing of Village Businesses. *Staff will continue to work with the Marketing Committee to develop additional cost effective means of marketing the Village*.

   Staff evaluated the proposed gift and reward card system, developed a Dining Guide for the community, and developed a marketing plan focused on attracting attendees at GLSA tournaments.

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*.

   Staff has prepared an Affordable Housing Plan and Ordinance for review by the Human Relations Commission.

2011-12 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 2012 International Building Code.

3. Historic Preservation. Department Staff will finalize Historic Preservation Ordinance in anticipation of its presentation to the Village Board of Trustees.

4. <u>Economic Development Strategy</u>. Staff will implement the Economic Development Strategy and further increase efforts to develop vacant land in the Village.

5. <u>Economic Development Retention</u>. Staff will meet with the top 20 sales tax generators and top employers of the community to assess their needs and to determine any appropriate Village actions.

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

	Actual 2009-10	Estimate 2010-11
Output Measures		
Number of Zoning Reviews	815	1,000
Number of Zoning Certificate Issued	658	750
Effectiveness Measures		
Commission Applications per Planner (2 Full-Time Employees)	65	65
Meetings Regarding Projects	313	325
Contacts Regarding Potential New Businesses/Relocations, etc.	285	265

COMMUNITY DEVELOPMENT - PLANNING DIVISION

Authorized Personnel	**2010-11 Positions**	**2011-12 Positions**	**2011-12 Approved**
Director of Community Development	1	1	$126,330
Senior Planner	1	1	82,995
Administrative Secretary	1	1	59,550
Associate Planner	1	1	59,465
Car Allowance – Director			3,600
			$331,940

Account Detail

720 Insurance

Medical	$55,361
Dental	4,212
Life	327
	$59,900

726 Travel/Training/Subscription/Dues

Training Conference	$2,700
Dues	2,500
Subscriptions/Books	300
	$5,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

COMMUNITY DEVELOPMENT-PLANNING 01-03-01

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES - ADMINISTRATIVE STAFF	313,520	317,854	311,690	313,690	331,940
		TOTAL SALARIES AND WAGES	313,520	317,854	311,690	313,690	331,940
2-	720	INSURANCE	51,866	52,210	56,975	56,010	59,900
2-	793	EMPLOYER CONTRIBUTION - IMRF	29,350	31,176	34,505	34,505	38,175
2-	794	EMPLOYER CONTRIBUTION - FICA	22,233	22,489	22,600	22,600	23,920
		TOTAL EMPLOYEE BENEFITS	103,449	105,875	114,080	113,115	121,995
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	6,178	6,845	8,305	6,205	6,825
3-	742	PRINTING AND PHOTOPROCESSING	4,499	4,339	5,000	5,000	5,000
		TOTAL CONTRACTUAL	10,677	11,184	13,305	11,205	11,825
4-	710	TELEPHONE	4,114	3,697	4,000	4,000	2,500
		TOTAL UTILITIES	4,114	3,697	4,000	4,000	2,500
5-	706	MATERIALS AND SUPPLIES	4,245	1,920	3,500	3,200	3,500
5-	722	POSTAGE	770	1,260	1,300	1,100	1,300
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	4,237	3,700	5,500	5,500	5,500
5-	743	PUBLICATION NOTICES	178	0	0	0	0
5-	791	VEHICLE REPLACEMENT FEES	0	0	0	0	0
5-	799	MISCELLANEOUS	108	81	350	350	350
		TOTAL COMMODITIES	9,538	6,961	10,650	10,150	10,650
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
7-	714	MAINTENANCE MOTOR VEHICLE (Fees)	1,325	600	450	450	650
		TOTAL REPAIRS & MAINTENANCE	1,325	600	450	450	650
		TOTAL PLANNING EXPENDITURES	442,623	446,171	454,175	452,610	479,560

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 2009-10	**Estimate 2010-11**
Output Measures		
Residential Permit Projects	744	823
Commercial Permit Projects	258	197
Sign Permit Projects	169	158
Total Permit Projects	1,171	1,178
Total Individual Permits Issues	1,754	1,727
Total Plans Reviewed	739	845
Total Inspections Performed	5,445	5,400
Elevator Certificates Issued	320	322
Electrician Certificates Issued	244	250
Effectiveness Measures		
Building Permit & Review Fees		
~ Condell	$439,998	$0
~All Other Construction	$602,432	$500,000
~Total	$1,042,430	$500,000
Efficiency Measures		
New Construction		
Review ≤ 2 weeks	95%	90%
Review ≤ 3weeks	99%	99%
Minor project permits (Deck, fences, etc)		
Review ≤ 1 day	99%	99%

COMMUNITY DEVELOPMENT - BUILDING DIVISION

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Building Commissioner	1	1	$105,075
Plan Reviewer	1	1	83,015
Building Inspector	1	0	0
Electrical Inspector	1	1	78,130
Plumbing Inspector	1	1	68,600
Building/Code Inspector	1	1	57,535
Secretary	1	1	56,205
			$448,560

Account Detail

720	**Insurance**	
	Medical	$74,281
	Dental	5,509
	Life	340
		$80,130
721	**IRMA**	
	Annual Contribution	$17,055
	Deductible Losses	1,000
		$18,055
726	**Travel/Training/Subscription/Dues**	
	Dues/Memberships	600
	Training	2,800
	Certification, Continuing Education	600
		$4,000
728	**Technical Services**	
	Elevator Inspection	$16,000
	Plan Review Services	6,000
		$22,000
743	**Printing and Publication**	
	Code Books	$1,300
	Forms	500
	Miscellaneous	1,200
		$3,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

COMMUNITY DEVELOPMENT- BUILDING SERVICES 01-03-02

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES - FULL TIME	490,949	502,012	423,620	423,620	448,560
		TOTAL SALARIES & WAGES	490,949	502,012	423,620	423,620	448,560
2-	720	INSURANCE	95,864	99,292	83,730	90,065	80,130
2-	747	UNEMPLOYMENT	0	0	20,000	18,500	15,000
2-	793	EMPLOYER CONTRIBUTION - IMRF	46,496	49,817	46,595	46,595	51,585
2-	794	EMPLOYER CONTRIBUTION - FICA	36,104	36,877	32,400	32,400	34,315
		TOTAL EMPLOYEE BENEFITS	178,464	185,986	182,725	187,560	181,030
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	15,435	17,111	21,760	15,505	18,055
3-	728	TECHNICAL SERVICES *	18,298	21,222	24,000	22,000	22,000
		TOTAL CONTRACTUAL	33,733	38,333	45,760	37,505	40,055
4-	710	TELEPHONE	4,114	3,697	4,000	4,000	2,500
		TOTAL UTILITIES	4,114	3,697	4,000	4,000	2,500
5-	706	MATERIALS AND SUPPLIES	2,619	442	2,200	1,600	2,000
5-	723	OFFICE SUPPLIES	3,125	3,409	3,200	2,400	2,800
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	5,135	2,750	4,000	3,485	4,000
5-	729	REIMBURSABLE EXPENSES	290	1,296	600	380	600
5-	743	PRINTING AND PUBLICATION	2,648	1,124	3,000	2,900	3,000
5-	799	MISCELLANEOUS	214	0	400	400	400
		TOTAL COMMODITIES	14,031	9,021	13,400	11,165	12,800
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
7-	714	MAINTENANCE VEHICLES	15,540	11,120	7,900	7,900	7,900
7-	715	MAINTENANCE OTHER EQUIPMENT	1,727	2,004	2,100	2,100	2,100
		TOTAL REPAIRS & MAINTENANCE	17,267	13,124	10,000	10,000	10,000
		TOTAL BUILDING SERVICES EXPENDITURES	738,558	752,173	679,505	673,850	694,945

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

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Economic Development Coordinator	1	1	$85,670

Account Detail

720 Insurance

Medical	$18,455
Dental	1,405
Life	55
	$19,915

726 Travel/Training/Subscription/Dues

AICP/APA	520
National Historic Trust	420
Lake County Partners	2,500
International Council of Shopping Centers	550
Training	560
	$4,550

728 Technical Services

Design Services	$1,500

729 Economic Development Incentives

Sales Tax Incentives	$18,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

COMMUNITY DEVELOPMENT- ECONOMIC DEVELOPMENT 01-03-03

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES - FULL TIME	77,647	82,862	80,905	80,905	85,670
		TOTAL SALARIES & WAGES	77,647	82,862	80,905	80,905	85,670
2-	720	INSURANCE	17,235	17,329	18,950	18,615	19,915
2-	793	EMPLOYER CONTRIBUTION - IMRF	7,356	8,220	8,900	8,900	9,850
2-	794	EMPLOYER CONTRIBUTION - FICA	5,683	6,068	6,190	6,190	6,555
		TOTAL EMPLOYEE BENEFITS	30,274	31,617	34,040	33,705	36,320
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	1,544	1,713	2,080	1,555	1,770
3-	728	TECHNICAL SERVICES	240	0	1,500	1,250	1,500
3-	729	ECONOMIC DEVELOPMENT INCENTIVES	11,092	1,139	15,000	2,000	18,000
3-	741	PROMOTION & ACTIVITIES	4,150	3,250	4,000	3,300	3,500
		TOTAL CONTRACTUAL	17,026	6,102	22,580	8,105	24,770
5-	706	MATERIALS AND SUPPLIES	1,181	1,440	1,000	500	800
5-	722	POSTAGE	562	421	750	650	750
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	5,456	6,225	6,600	5,765	4,550
5-	743	PRINTING AND PUBLICATION	2,161	97	1,500	1,300	1,500
5-	799	MISCELLANEOUS	0	0	0	0	0
		TOTAL COMMODITIES	9,360	8,183	9,850	8,215	7,600
		TOTAL ECONOMIC DEVELOPMENT EXPENDITURES	134,307	128,764	147,375	130,930	154,360

CENTRAL BUSINESS DISTRICT PARKING

The Central Business District Parking area (C.B.D.) was established to keep an accounting of the expenditures which are associated with the operation of parking lots in the C.B.D. The parking lots are used by shoppers, and employees. The Village has direct ownership of several parking lots and lease agreements with the owners of the remaining parking lots in the area. The Village 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 Community Service Officers.

DEPARTMENT SUMMARY

	2008-09	2009-10	2010-11	2010-11	2011-12
REVENUE	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
PARKING FEES-EMPLOYEE PERMITS	4,848	6,180	6,000	6,000	6,000
EXPENDITURES					
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	3,300	0	500	2,500	5,000
UTILITIES	0	3,578	1,900	1,950	1,900
COMMODITIES	0	2,158	3,000	3,000	3,000
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	9,095	8,688	11,225	22,225	20,000
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	12,395	14,424	16,625	29,675	29,900

2010-11 Goals

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

Account Detail

713 Maintenance Parking Lot

Snow Removal	$8,775
Civic Center Lot Landscape Maintenance	1,800
Parking Garage Landscape Maintenance	1,900
Parking Garage Irrigation Maintenance	525
	$13,000

728 Technical Services

Elevator Maintenance	$5,000

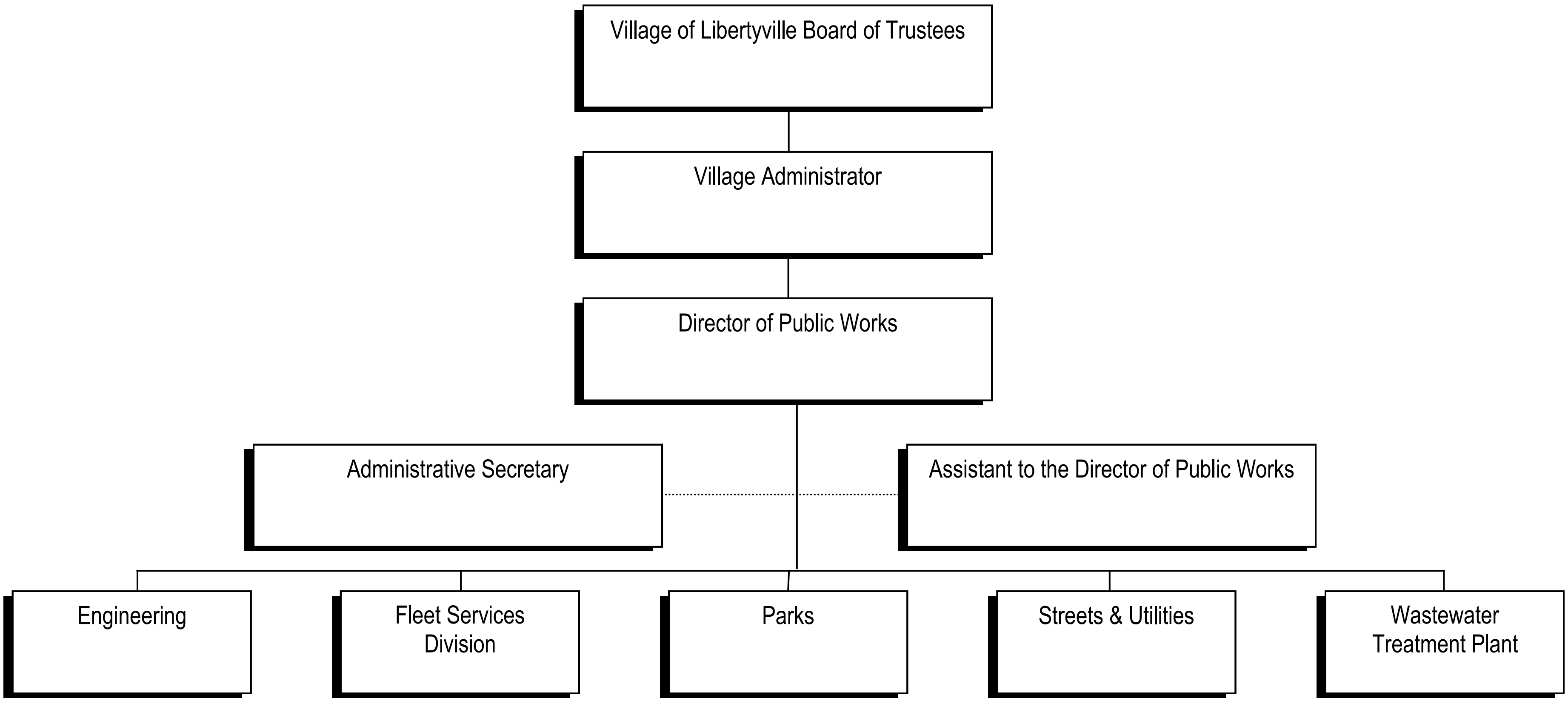
VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

CENTRAL BUSINESS DISTRICT PARKING 01-15

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
3-	728	TECHNICAL SERVICES	0	0	500	2,500	5,000
3-	792	RENT	3,300	0	0	0	0
		TOTAL CONTRACTUAL	3,300	0	500	2,500	5,000
4-	708	ELECTRICITY	0	1,295	0	0	0
4-	710	TELEPHONE	0	2,283	1,900	1,950	1,900
		TOTAL UTILITIES	0	3,578	1,900	1,950	1,900
5-	706	MATERIALS AND SUPPLIES	0	2,158	3,000	3,000	3,000
5-	799	MISCELLANEOUS	0	0	0	0	0
		TOTAL COMMODITIES	0	2,158	3,000	3,000	3,000
7-	712	MAINTENANCE BUILDING	0	1,670	1,000	12,000	7,000
7-	713	MAINTENANCE PARKING LOTS	9,095	7,018	10,225	10,225	13,000
		TOTAL REPAIRS & MAINTENANCE	9,095	8,688	11,225	22,225	20,000
		TOTAL CBD PARKING EXPENDITURES	12,395	14,424	16,625	29,675	29,900

PUBLIC WORKS

Department of Public Works



PUBLIC WORKS

The Public Works Department is comprised of the following operating divisions, specifically: 1) Public Works Administration; 2) Engineering; 3) Streets and Utilities; 4) Wastewater Treatment; 5) Parks Maintenance; 6) Fleet Services; and 7) Recycling & Refuse.

The 50 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 and Re-Accreditation in 2009, an honor bestowed on only 60 other agencies in the United States and Canada.

Department responsibilities include the planning, design and construction of public infrastructure improvements necessary to improve existing infrastructure facilities as well as to accommodate future growth by utilizing in-house professional staff as well as 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 160 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; and maintenance and improvement services to the Village of Libertyville's 21 parks which includes 572 acres of land, all community public trees and services to assist recreational services offered by the Village at the two pools, Sports Complex, golf course and maintenance of 160 pieces of equipment for parks, golf course and sports complex.

DEPARTMENT SUMMARY

REVENUES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
ENGINEERING FEES	127,473	33,728	40,000	65,000	50,000
HIGHWAYS & BRIDGES (VILLAGE) PROPERTY TAX	532,302	552,325	490,000	479,370	510,000
HIGHWAYS & BRIDGES (TWP) PROPERTY TAX	249,677	259,859	260,000	266,900	260,000
STREET/SIGNAL MAINTENANCE FEES	71,867	74,403	72,000	75,850	77,000
RECYCLING/SWALCO FEE	63,579	74,085	75,000	88,000	88,000
TOTAL PUBLICWORKS	1,044,898	994,400	937,000	975,120	985,000
PARKS PROPERTY TAX	360,891	376,388	324,000	327,650	355,000
PARKWAY TREE PROGRAM	5,703	-	-	-	-
ROTARY DONATION	-	-	-	7,500	7,500
TOTAL PARKS	366,594	376,388	324,000	335,150	362,500
TOTAL	1,411,492	1,370,788	1,261,000	1,310,270	1,347,500

EXPENDITURES					
SALARIES & WAGES	1,500,411	1,465,020	1,309,265	1,276,030	1,340,160
EMPLOYEE BENEFITS	667,067	694,548	675,520	712,505	674,415
CONTRACTUAL	146,728	158,674	182,810	144,845	206,300
UTILITIES	33,205	130,713	126,300	107,485	114,300
COMMODITIES	426,182	385,729	467,270	473,935	468,140
CAPITAL	0	15,217	0	0	0
REPAIRS & MAINTENANCE	733,383	502,393	496,105	493,190	464,965
TRANSFERS	5,000	5,000	5,000	5,000	5,000
TOTAL PUBLIC WORKS EXPENDITURES	3,511,976	3,357,294	3,262,270	3,212,990	3,273,280

DEPARTMENT SUMMARY

PERSONNEL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
ADMINISTRATION AND ENGINEERING					
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	1
ENGINEERING INSPECTOR	1	1	1	1	0
GIS COORDINATOR	1	1	1	1	0
GIS COORDINATOR/ENGINEERING INSPECTOR	0	0	0	0	1
STREETS AND UTILITIES					
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
PARKS					
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	2
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
WASTEWATER TREATMENT PLANT					
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
TOTAL	45	44	44	44	38

2010-11 Goals

1. Continue coordinating the implementation of the surface improvements for the West Parking Improvements Phase II. - Concept layout is complete and the electrical relocation portion of the project has been bid. Funding will dictate if the Village completes design and construct in 2011 or 2012

2. Complete the construction of the 2010 road program which includes surface overlay and bituminous overlay and/or surface replacement.- Valley Park Drive, Park Place, Parkview Drive, Sunnyside Avenue, Fourth Street, Dawes Street and pavement patching & bituminous patching in various locations construction was completed in September 2010. Final quantities were agreed to in November 2010 and final payment was paid in December 2010.

3. Continue to explore anti-icing options to reduce dependence on rock salt. - In the 2009/10 season we used 4,900 gallons of anti-icing product from Lake County Department of Transportation (LCDOT) and will increase our use in the 2010/11 season. Last season's reimbursement to LCDOT for their anti-icing product was 36.60 tons of salt (4,900 gallons x $0.41/gallon = $2,00/$54.86/ton of salt = 36.60 tons).

4. Continue to pursue the departments second Re-accreditation with the American Public Works Association in 2013. - Staff continued to review standard operating procedures. The Assistant to the Director continued to work on the 6th edition of the APWA Management Practices.

5. 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.

2011-12 Goals

1. West Parking Improvements - Continue coordination and complete implementation of surface improvements and utility relocation of West Parking Improvements Phase II.

2. Road Projects - Complete the reconstruction of Dymond Road.

3. APWA Re-Accreditation - Complete mid-term report for second APWA Re-Accreditation in summer 2011 and work on Management Practices for re-accreditation in 2013.

4. Employee Safety - Implement the Streets & Utilities division safety guidelines for hepatitis and audiogram testing for all Parks Division employees.

5. Tree Inspection - Remove Village identified Emerald Ash Borer infested parkway trees.

6. Training - Incorporate Streets & Utilities personnel with the Parks Division personnel by providing training on the chipper and stump grinder to facilitate the removal of Emerald Ash Borer infested parkway trees.

7. Improve snow removal - Continue to use and explore new anti-icing products and techniques in an effort to reduce our dependence on bulk rock salt.

8.

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

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimate 2010-11	Projected 2011-12
Output Measures					
Number of Right-of-Way Permits Issued	158	160	120	100	110
Number of Site Development Permits Issued	7	10	6	5	5
Number of Permit Inspections (Right-of-Way & Site Development)	734	500	500	400	450
Effectiveness Measures					
Capital Improvement Contracts	7	17	12	9	7
Contract Amounts	$1,107,773	$10,777,588	$3,430,470	$2,100,700	$1,750,000
Efficiency Measures					
Public Improvements by Developers, Inspected Value	$1,154,464	$1,851,000	$200,000	$200,000	$200,000
Review & Inspection Fees Collected	40,893	60,000	40,000	35,000	40,000
Number of Staff	6	5	5	4	4

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Senior Project Engineer	1 (50%)	1 (50%)	$48,755
Project Engineer	2 (50%)	1 (50%)	32,825
Engineering Inspector	1	0	0
GIS Coordinator	1 (20%)	0	0
GIS Coordinator/Engineering Inspector	0	1 (30%)	21,825
Overtime			0
Office Assistant – Part-time			14,040
			$117,445

Account Detail

720 Insurance

Medical	$43,295
Dental	3,220
Life	170
	$46,685

726 Travel/Training/Subscriptions/Dues

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

723 Office Supplies

Supplies	$1,600
Postage	1,500
Postage Meter	550
Copier Lease	1,500
	$5,150

728 Technical Services

Blueprint Reproductions	$50
Recorded Document Copies	25
Publish Prevailing Wage Notice	50
Audiology Testing	180
	$ 305

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF PUBLIC WORKS ENGINEERING 01-02-01

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES - FULL TIME	217,365	219,967	125,380	112,690	117,445
		TOTAL SALARIES & WAGES	217,365	219,967	125,380	112,690	117,445
2-	720	INSURANCE	67,953	66,847	46,910	60,175	46,685
2-	740	SICK LEAVE BUYBACK	0	14,485	0	18,665	0
2-	747	UNEMPLOYMENT	0	0	20,000	16,000	0
2-	793	EMPLOYER CONTRIBUTION - IMRF	20,708	21,889	13,790	12,550	11,890
2-	794	EMPLOYER CONTRIBUTION - FICA	16,460	16,278	9,590	9,130	8,985
		TOTAL EMPLOYEE BENEFITS	105,121	119,499	90,290	116,520	67,560
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	7,873	8,726	10,585	7,910	8,700
3-	728	TECHNICAL SERVICES	20	529	125	125	305
		TOTAL CONTRACTUAL	7,893	9,255	10,710	8,035	9,005
4-	710	TELEPHONE	4,114	3,697	3,600	2,800	2,800
		TOTAL UTILITIES	4,114	3,697	3,600	2,800	2,800
5-	706	MATERIALS AND SUPPLIES	1,971	1,344	1,600	1,600	1,600
5-	723	OFFICE SUPPLIES	5,685	4,933	5,150	5,150	5,150
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	3,356	1,665	1,890	1,890	1,890
5-	791	VEHICLE REPLACEMENT FEES	6,970	5,227	6,970	6,970	3,590
5-	799	MISCELLANEOUS	650	0	0	0	0
		TOTAL COMMODITIES	18,632	13,169	15,610	15,610	12,230
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
7-	714	MAINTENANCE VEHICLES	8,615	3,775	6,450	6,450	6,450
7-	715	MAINTENANCE OTHER EQUIPMENT	581	54	765	665	765
		TOTAL REPAIRS & MAINTENANCE	9,196	3,829	7,215	7,115	7,215
		TOTAL ENGINEERING EXPENDITURES	362,321	369,416	252,805	262,770	216,255

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 2007-08	Actual 2008-09	Actual 2009-10	Estimate 2010-11	Projected 2011-12
Output Measures					
Streets & Alleys					
Resurfaced (miles)	0.34	0.33	1.93	2.00	2.00
Striped (miles)	8.50	8.70	8.70	8.70	8.70
Repaired (tons)	582	506	575	415	500
Swept (miles)	4,842	4,067	4,500	2,745	3,000
Miles of Streets	81	81	81	81	81
Sidewalk replaced (panels)	437	600	620	594	600
Streets Signs (new & replaced)	261	146	250	328	250
Traffic Marking (l.f.)	44,800	58,580	30,501	20,135	2,500
Effectiveness Measures					
Streetlights (Private Contractor)	2330	2330	2330	2330	2330
Streetlights Replaced	9	16	15	11	11
Percentage of Streetlights Replaced	0.39%	0.69%	0.64%	0.47%	0.47%
Streetlight Cable Repairs	15	16	15	9	12
Percentage of Streetlight Cable Repairs	0.64%	0.69%	0.64%	0.39%	0.52%
Street Lamps Replaced	243	402	200	251	200
Percentage of Street Lamps Replaced	10%	17%	9%	9%	9%
Efficiency Measures					
Number of Staff per Mile of Road Maintained	0.06	0.06	0.05	0.04	0.04

PUBLIC WORKS – HIGHWAYS AND BRIDGES

Authorized Personnel	**2010-11 Positions**	**2011-12 Positions**	**2011-12 Approved**
Administrative			
Director of Public Works	1 (15%)	1 (15%)	$20,925
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	31,030
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	20,385
Assistant to the Director of Public Works	1 (15%)	1 (15%)	9,725
Auto Allowance			3,600
			$85,665
Clerical			
Secretary	1 (30%)	1 (30%)	16,860
			$16,860
Salaries Maintenance			
Public Works Maintenance Technician	5 (70%)	5 (70%)	$198,705
Public Works Team Leader	1 (45%) 1 (70%)	1 (45%) 1 (70%)	76,260
Utility Technician	1 (30%)	1 (30%)	14,795
Overtime			12,300
			$302,060

Account Detail

706 Materials and Supplies

Cleaners, Soaps, Degreasers	$1,500
Hardware, Stock Items, Tools	10,500
Saw, Blades, and Drums	1,500
Traffic Control	750
	$14,250

707 Streetlight Energy

Dusk-to-Dawn Streetlights (Rate 23)	$49,500
ComEd Rentals (Rate 25)	52,100
	$101,600

708 Streetlight Maintenance

Maintenance (Private Contract)	$70,000
Cable Locates – JULIE	100
Lamp/Pole Purchases	13,750
	$83,850

712 Maintenance Buildings

HVAC	$500
Miscellaneous	3,775
Overhead Door	2,000
Fire Alarm Panel (1/2 of cost)	3,750
	$10,025

713 Maintenance Roadway Median

Butterfield Road Median	$8,500
US Rte 45 Median	4,500
	$13,000

716 Maintenance Streets & Alleys

Pavement Patching, Stone & Sand	35,000
Pavement Marking Material & Striping	4,000
	$39,000

717 Maintenance Sidewalks

Grinding/Sawcut	$5,000
Materials	5,000
	$10,000

718 Maintenance Storm Services

Repair Catch Drain/Storm	$12,000
NPDES Fees and Costs	1,300
	$13,300

720 Insurance

Medical	$158,560
Dental	12,900
Life	775
	$172,235

721 IRMA

Annual Contribution	$57,825
Deductible Losses	7,500
	$65,325

726 Travel/Training/Subscription/Dues

Dues & Monthly Meetings	$500
Training	300
	$800

731 Traffic Signal

Maintenance Contract	$28,000
Knockdown Repairs	2,500
Maintain Butterfield @ and Crane	4,350
Maintain IL 21 at Red Top and Artaius	4,600
Maintain Butterfield Square	4,525
	$43,975

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES ADMINISTRATION	81,113	82,679	77,210	77,210	85,665
1-	702	SALARIES CLERICAL	16,594	16,310	15,925	15,925	16,860
1-	704	SALARIES MAINTENANCE	328,505	293,859	285,950	285,950	302,060
		TOTAL SALARIES & WAGES	426,212	392,848	379,085	379,085	404,585
2-	720	INSURANCE	168,086	152,586	163,585	161,175	172,235
2-	740	SICK LEAVE BUYBACK	0	0	0	11,300	0
2-	793	EMPLOYER CONTRIBUTION - IMRF	40,394	39,457	41,700	41,700	46,525
2-	794	EMPLOYER CONTRIBUTION - FICA	31,221	28,971	28,685	28,685	30,645
		TOTAL EMPLOYEE BENEFITS	239,701	221,014	233,970	242,860	249,405
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	70,012	63,384	77,880	60,065	65,325
3-	725	EQUIPMENT RENTAL	5,641	760	0	0	0
3-	728	TECHNICAL SERVICES	1,605	517	2,500	2,000	980
3-	742	PHOTOPROCESSING	1,991	2,132	2,200	2,200	2,000
		TOTAL CONTRACTUAL	79,249	66,793	82,580	64,265	68,305
4-	707	STREETLIGHT ENERGY	12,760	108,108	104,400	97,250	101,600
		TOTAL UTILITIES	12,760	108,108	104,400	97,250	101,600
5-	706	MATERIALS AND SUPPLIES	15,308	11,860	14,750	14,200	14,250
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,136	870	800	800	800
5-	752	UNIFORMS	2,678	1,929	4,600	4,300	4,425
5-	791	VEHICLE REPLACEMENT FEES	158,800	121,669	173,950	173,950	177,420
5-	799	MISCELLANEOUS	480	0	0	0	0
		TOTAL COMMODITIES	178,402	136,328	194,100	193,250	196,895
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
7-	708	STREETLIGHT MAINTENANCE	130,102	82,350	85,850	79,350	83,850
7-	712	MAINTENANCE BUILDINGS	6,792	3,610	7,000	5,825	10,025
7-	713	MAINTENANCE ROADWAY MEDIANS	11,466	14,957	13,000	13,000	13,000
7-	714	MAINTENANCE MOTOR EQUIPMENT FEES	221,160	149,100	149,000	149,000	113,400
7-	715	MAINTENANCE OTHER EQUIPMENT	1,038	592	1,300	1,300	1,300
7-	716	MAINTENANCE STREETS AND ALLEYS	109,002	36,109	39,150	38,800	39,000
7-	717	MAINTENANCE SIDEWALKS	41,091	11,067	9,000	10,800	10,000
7-	718	MAINTENANCE STORM SEWERS	11,769	12,205	16,300	13,300	13,300
7-	719	MAINTENANCE SIGNS	6,706	5,332	6,000	5,775	6,000
7-	731	TRAFFIC SIGNAL MAINTENANCE	43,050	41,126	40,200	42,625	43,975
		TOTAL REPAIRS & MAINTENANCE	582,176	356,448	366,800	359,775	333,850
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	1,523,500	1,286,539	1,365,935	1,341,485	1,359,640

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

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimate 2010-11	Projected 2011-12
Output Measures					
Snowplowing Events	28	26	21	32	25
Salt Spread (tons)	2501	2000	1770	2550	2017
Effectiveness Measures					
Regular Hours	850	700	620	540	693
Overtime Hours	2633	1700	1400	1765	1808
Average Cost per Snow Event	$9,543	$12,696	$9,732	$7,500	$10,000
Total Cost for Snow Season	$276,740	$330,086	$204,362	$240,360	$250,000
Cost of Plow One Mile of Roadway per Event	$116	$149	$114	$88	$118
Efficiency Measures					
Accumulation (inches)	86	65.8	63.35	69.65	70
No. of Snow Plow Routes	10	10	10	10	10

PUBLIC WORKS – SNOW REMOVAL AND ICE CONTROL

Authorized Personnel	**2010-11 Positions**	**2011-12 Positions**	**2011-12 Approved**
Administrative			
Streets & Utilities Systems Superintendent	1 (10%)	1 (10%)	$10,340
Assistant Streets & Utilities Systems Superintendent	1 (10%)	1 (10%)	$6,795
			$17,135
Salaries – Maintenance			
Public Works Maintenance Technician	8 (10%)	8 (10%)	$43,400
Public Works Team Leader	3 (10%)	3 (10%)	20,015
Water System Operator	3 (10%)	3 (10%)	21,180
Water System Supervisor	0	0	0
Utility Technician	1 (10%)	1 (10%)	4,930
Water Meter Technician	1 (10%)	1 (10%)	4,380
Overtime			24,000
			$117,905

Account Detail

706 Materials & Supplies

Salt (1,785 Tons) @ $55.50	$99,100
De-Icer (9,000 gal.)	6,500
Snow fence posts, misc.	350
	$105,950

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

			2008-09	2009-10	2010-11	2010-11	2011-12
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES ADMINISTRATION	16,201	16,577	16,185	16,185	17,135
1-	704	SALARIES MAINTENANCE	140,566	139,164	112,590	112,590	117,905
		TOTAL SALARIES & WAGES	156,767	155,741	128,775	128,775	135,040
2-	740	SICK LEAVE BUYBACK	0	0	0	3,765	0
2-	793	EMPLOYER CONTRIBUTION - IMRF	14,931	15,664	14,165	14,165	15,405
2-	794	EMPLOYER CONTRIBUTION - FICA	11,339	11,565	9,850	9,850	10,250
		TOTAL EMPLOYEE BENEFITS	26,270	27,229	24,015	27,780	25,655
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	8,489	9,413	12,430	8,535	10,390
3-	728	CONTRACTUAL SERVICES	688	963	1,000	965	965
		TOTAL CONTRACTUAL	9,177	10,376	13,430	9,500	11,355
5-	706	MATERIALS AND SUPPLIES	76,535	122,291	104,450	116,070	105,950
5-	799	MISCELLANEOUS	2,211	669	1,000	1,000	1,000
		TOTAL COMMODITIES	78,746	122,960	105,450	117,070	106,950
6-	790	CAPITAL OUTLAYS	0	15,217	0	0	0
		TOTAL CAPITAL	0	15,217	0	0	0
7-	715	MAINTENANCE OTHER EQUIPMENT	10,983	-25	0	0	0
		TOTAL REPAIRS & MAINTENANCE	10,983	-25	0	0	0
		TOTAL SNOW & ICE CONTROL EXPENDITURES	281,943	331,498	271,670	283,125	279,000

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

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimate 2010-11	Projected 2011-12
Output Measures					
Street Sweeping - Curb Miles	4,842	4,067	2,745	2,500	2,500
Material Removed					
Hoppers (each hopper = 7.5 cy)	660	668	440	400	420
Cubic Yards	4,950	5,010	3,300	3,000	3,150
Effectiveness Measures					
Street Sweeping complete Sept - Nov (curb miles)	2816	2219	1421	1500	1461
Percentage of Street Sweeping complete Sept - Nov	58.16%	54.56%	51.77%	60.00%	58.44%
Material Removed Sept - Nov (c.y.)	3,225	3,263	1,950	1,875	1,913
Percentage of Material Removed Sept - Nov	65%	65%	59%	63%	61%
Efficiency Measures					
Number of Sweeper(s) Used	2	2	1	1	1
Number of Staff Sweeping	3	3	3	3	3

Authorized Personnel	**2010-11 Positions**	**2011-12 Positions**	**2011-12 Approved**
Administrative			
Maintenance Technicians	1	1	$37,450

Account Detail

728 **Contractual**

Street Sweeping Contract $50,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF PUBLIC WORKS REFUSE & RECYCLING 01-02-05

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	704	SALARIES MAINTENANCE	0	37,216	43,075	43,075	37,450
		TOTAL SALARIES & WAGES	0	37,216	43,075	43,075	37,450
2-	720	INSURANCE	0	17,329	18,975	18,615	19,915
2-	793	IMRF	0	2,909	4,740	4,740	4,310
2-	794	FICA	0	2,531	3,295	3,295	2,865
		TOTAL EMPLOYEE BENEFITS	0	22,769	27,010	26,650	27,090
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	0	1,817	6,035	4,505	4,595
3-	724	DISPOSAL	0	9,293	0	0	0
3-	725	EQUIPMENT RENTAL	0	0	0	0	0
3-	726	SWALCO FEE	0	7,416	7,420	7,420	7,420
3	728	CONTRACTUAL-SWEEPING	0	0	0	0	50,000
		TOTAL CONTRACTUAL	0	18,526	13,455	11,925	62,015
5-	706	MATERIALS & SUPPLIES	0	989	750	750	5,750
5-	791	VEHICLE REPLACEMENT FEES	0	10,328	13,770	13,770	0
5-	799	MISCELLANEOUS	0	91	0	0	0
		TOTAL COMMODITIES	0	11,408	14,520	14,520	5,750
7-	714	MAINTENANCE MOTOR EQUIP FEES	0	23,000	23,000	23,000	16,600
		TOTAL REPAIRS & MAINTENANCE	0	23,000	23,000	23,000	16,600
			0	112,919	121,060	119,170	148,905

PARKS MAINTENANCE

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.

Performance Data

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimate 2010-11	Projected 2011-12
Output Measures					
Amount of Mulch Applied (yds)	NI	NI	350	500	950 (600 PG)
Mowing rotation in days	5	5	5	5	5
Parkway trees trimmed by Village crews	400	400	200	200	200
Number of trees removed infected with Emerald Ash Borer	0	0	0	7	30+
Effectiveness Measures					
Amount of Pesticide Used (gal)	NI	78 g's/72 lbs	69 g's/5.5 lbs	45 g's/6.5 lbs	69 g's/5 lbs
Percent of Playgrounds Functional	100	100	100	100	100
Number of Playground Inspections/year	96	96	96	96	96
Efficiency Measures					
Number of staff for Village-tree crew	2	1.25	1.25	1.25	1.25
Number of Parks maintained	21	21	21	21	21
Acres of Land Maintained	386	386	386	386	386

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Director of Parks & Recreation	1 (40%)	0	$0
Parks Superintendent	1	1	$89,263
Parks Facility Technician	1	1	65,728
Parks Equipment Supervisor	1	1	74,364
Arborist	1	1	68,253
Assistant Arborist	1	1	57,576
Parks Grounds Technician	3	2	128,990
Golf Maintenance Specialist	1 (25%)	1	61,925
Golf Course Supervisor	1 (82%)	1 (82%)	58,766
Overtime			22,000
			$626,865

Account Detail

702	**Salaries Part –Time**	
	5 Summer	$18,775
705	**Contractual Services**	
	Mowing Detention Areas	$8,960
	Interlaken Pond Maintenance	2,400
	Custodial Services	2,940
	Butler Lake Washroom	0
	Concord Pond Maintenance	2,200
		$16,500
706	**Materials & Supplies**	
	Lumber, Hardware, etc.	$2,950
	Signs/Painting	500
	Tools	2,800
	Playground Equip. Repair/Maint.	1,200
	Other	900
		$8,350
713	**Maintenance – Grounds**	
	Soil, Seed, Fertilizer, Planting	$6,975
	Ball Field Supplies	3,300
	Mulch	4,350
	Other	6,675
	Sunrise Rotary Park	7,000
		$28,300
716	**Maintenance Roads & Parking**	
	Signage	$50
	Road Maintenance	450
		$500
720	**Insurance**	
	Medical	$138,115
	Dental	10,970
	Life	515
		$149,600
721	**IRMA**	
	Annual Contribution	$34,120
	Deductible Expenses	5,000
		$39,120
726	**Travel/Training/Subscrip**	
	Workshops/Seminars	$1,540
	Dues	530
	CDL Renewal	90
		$2,160
728	**Tree Surgery/Spraying**	
	Miscellaneous/Removal	$14,500
729	**Nursery Stock and Trees**	
	50/50 Cost Sharing (15)	$0
	Park Trees	2,000
		$2,000
799	**Miscellaneous**	
	Hepatitis B Shots	$2,000
	Audiogram	630
	Random Drug Screening	400
		$3,030

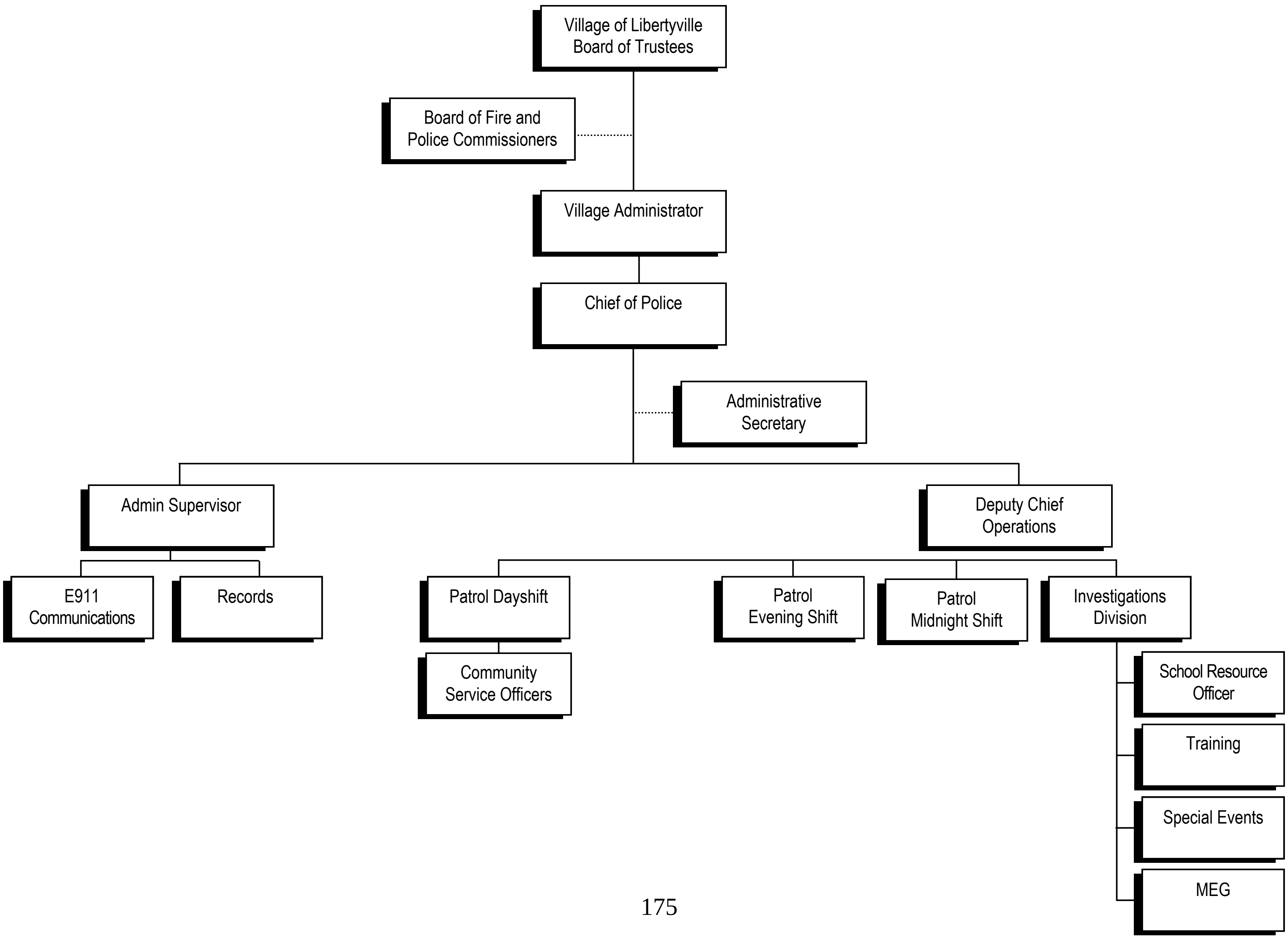
VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF PUBLIC WORKS - PARKS 01-07-01

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES - FULL TIME	649,999	641,264	613,675	593,630	626,865
1-	702	SALARIES - PART TIME	50,068	17,984	19,275	18,775	18,775
		TOTAL SALARIES & WAGES	700,067	659,248	632,950	612,405	645,640
2-	720	INSURANCE	175,988	189,532	184,310	185,135	149,600
2-	740	SICK LEAVE BUYBACK	0	0	0	0	22,550
2-	747	UNEMPLOYMENT	5,513	2,264	0	0	15,000
2-	793	EMPLOYER CONTRIBUTION - IMRF	62,612	63,584	67,505	64,340	70,595
2-	794	EMPLOYER CONTRIBUTION - FICA	51,862	48,657	48,420	49,220	46,960
		TOTAL EMPLOYEE BENEFITS	295,975	304,037	300,235	298,695	304,705
3-	705	CONTRACTUAL SERVICES	13,688	15,720	16,100	16,100	16,500
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	36,721	38,004	46,535	35,020	39,120
		TOTAL CONTRACTUAL	50,409	53,724	62,635	51,120	55,620
4-	708	ELECTRICITY	7,679	11,034	11,000	4,435	4,500
4-	709	NORTH SHORE GAS	2,165	1,654	1,500	1,500	1,500
4-	710	TELEPHONE	6,487	6,220	5,800	1,500	3,900
		TOTAL UTILITIES	16,331	18,908	18,300	7,435	9,900
5-	706	MATERIALS AND SUPPLIES	11,515	10,688	10,800	7,800	8,350
5-	711	OIL & GREASE	1,923	1,204	2,000	2,000	2,000
5-	723	OFFICE SUPPLIES	560	709	500	500	500
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	2,056	672	1,000	1,000	2,160
5-	728	TREE SURGERY AND SPRAYING	19,877	11,659	15,000	14,500	14,500
5-	729	NURSERY STOCK AND TREES	6,193	-250	0	250	2,000
5-	730	EQUIPMENT RENTAL	502	296	600	350	350
5-	752	UNIFORM	6,562	4,219	6,330	5,525	5,095
5-	791	VEHICLE & EQUIP REPLACEMENT FEES	101,010	72,300	101,060	101,060	108,330
5-	799	MISCELLANEOUS	204	367	300	500	3,030
		TOTAL COMMODITIES	150,402	101,864	137,590	133,485	146,315
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
7-	712	MAINTENANCE BUILDING	11,222	8,634	9,000	7,200	7,750
7-	713	MAINTENANCE GROUNDS	35,907	28,721	28,300	27,950	28,300
7-	714	MAINTENANCE MOTOR VEHICLES	70,080	69,950	47,200	47,200	60,000
7-	715	MAINTENANCE OTHER EQUIPMENT	12,812	11,106	13,840	20,500	10,750
7-	716	MAINTENANCE ROADS AND PARKING LOTS	1,007	730	750	450	500
7-	736	MAINTENANCE RADIOS	0	0	0	0	0
		TOTAL REPAIRS & MAINTENANCE	131,028	119,141	99,090	103,300	107,300
		TOTAL PARK EXPENDITURES	1,344,212	1,256,922	1,250,800	1,206,440	1,269,480

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.

DEPARTMENT SUMMARY

REVENUES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
LOCAL FINES	127,285	119,313	139,000	128,000	180,000
CIRCUIT COURT FINES	186,599	150,999	145,000	145,000	145,000
DUI COURT FINES-SB #740	16,144	1,666	3,000	3,000	3,000
AUTOMATED TRAFFIC ENFORCEMENT	-	-	850,500	134,000	60,000
ALARM FEES	230,505	221,774	260,000	260,000	260,000
POLICE SERVICES	92,502	88,024	83,000	83,000	83,000
TOTAL	653,035	581,776	1,480,500	753,000	731,000

EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
SALARIES & WAGES	4,470,061	4,319,928	4,252,200	4,242,280	4,330,125
EMPLOYEE BENEFITS	1,780,746	1,986,746	2,123,485	2,136,975	2,153,160
CONTRACTUAL	300,141	322,188	699,345	355,590	310,320
UTILITIES	19,306	15,828	17,000	13,500	13,000
COMMODITIES	250,361	192,154	238,460	231,805	264,870
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	154,138	165,736	135,100	134,100	133,605
TRANSFERS	5,000	5,000	5,000	5,000	5,000
TOTAL POLICE DEPARTMENT EXPENDITURES	6,979,753	7,007,580	7,470,590	7,119,250	7,210,080

PERSONNEL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
ADMINISTRATION					
POLICE CHIEF	1	1	1	1	1
DEPUTY POLICE CHIEF	2	2	1	1	1
POLICE SERGEANT	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	2	2	2
PUBLIC SAFETY TELECOMMUNICATOR	9	9	8	8	8
PATROL					
POLICE LIEUTENANT	3	3	3	3	3
POLICE SERGEANT	3	3	3	3	3
POLICE OFFICERS	26	26	24	24	24
INVESTIGATIONS					
POLICE LIEUTENANT	1	1	1	0	1
POLICE OFFICERS	5	5	5	5	5
COMMUNITY SERVICE					
PUBLIC SERVICE OFFICERS	3	3	3	3	3
TOTAL	59	59	54	53	54

2010-11 Goals

1. Traffic Accident Reduction. Overall, the number of traffic accidents reported to the Department was reduced from the previous year. The frequency of complaints regarding unlawful driving in residential areas continues to decrease.

2. Automated Enforcement. The Department completed the implementation of the automated red light enforcement program, and continues to evaluate its effectiveness.

3. Administrative Adjudication Process. The Department completed the implementation of the Administrative Adjudication Process and began conducting hearings in the fall. This has allowed the diversion of approximately 75 red light, parking, and building & zoning cases to the new forum.

4. Traffic Enforcement Officer Program. Due to prolonged staffing issues, the Traffic Enforcement Officer program was suspended mid-year. However, the Patrol Division did provide an increased level of enforcement whenever possible.

2011-12 Goals

1. Traffic Enforcement Grants. The Department currently participates in IDOT sponsored enforcement periods for specific traffic violations, focusing on safety belt use and impaired drivers. The Department will continue to participate in the enforcement periods, as well as seek grants to provide increased and directed patrols for these violations.

2. In-service training and continuing education The Department will expand its in-service training and required continuing education of Department personnel through the use of grant funding, on-line training, and consolidated training sessions.

3. Automated Red Light Enforcement. The Department will conduct its yearly review of the automated red light enforcement program and corresponding traffic crash study, to gauge the effects of the program.

4. Internships. The Department will establish and formalize an internship program for college students majoring in criminal justice studies.

5. Department website. The Department will update its internet website with new and relevant information, including registered sex offenders, information about red light enforcement cameras, press releases, currents trends in crime prevention, as well as researching the possibility of adding crime mapping information.

Performance Data

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimate 2010-11
Output Measures				
Police Service Calls	21,710	24,305	24,090	23,117
Communications Center Total Calls	85,355	96,973	98,045	91,332
9-1-1 Landline Calls	5,296	53,63	5,028	4,161
9-1-1 Wireless Calls	2,972	4,059	4,393	4,692
- Total 9-1-1 Calls	8,268	9,422	9,421	8,853
Alarms Responses (burglar, hold-up and panic)	869	951	796	967
Custodial Arrests	571	750	591	234
Investigations - Cases Assigned	577	731	645	499
Investigations - Cases Cleared	472	789	632	526
Motor Vehicle Accidents Investigated	1,381	1,255	1,114	1,023
Parking Tickets Issued	4,315	4,818	4,930	4,574
Traffic Tickets Issued	2,740	4,675	3,620	3,294
Automated Red Light Enforcement Tickets Issued	-	-	-	1,258
Driving Under the Influence (DUI) Arrests	50	52	39	37
Animal Complaints and Services	611	583	595	506
Taxicab Licenses Issued	118	115	120	118

POLICE – ADMINISTRATIVE, COMMUNICATIONS & RECORDS

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Uniformed			
Chief of Police	1	1	$131,300
Deputy Police Chief	1	1	118,885
Police Sergeant	1 (50%)	1 (50%)	49,995
Overtime/Training/Holiday			12,550
Auto Allowance			3,600
			$316,330
Civilian			
Police Records Assistant	2	2	$86,599
Administrative Secretary	1 (75%)	1 (75%)	44,661
Overtime			1,000
			$132,260
Communications			
Communications/Records Manager	1 (10%)	1 (10%)	$9,195
Public Safety Telecommunicator	8 (60%)	8 (60%)	266,730
Overtime			40,000
			$315,925

Account Detail

705 Contractual Services

Alarm Service	$30,000
Contract Dispatch	2,000
Auto Enforcement Cost	60,000
	$92,000

706 Materials and Supplies

Lockup Supplies	$800
Prisoner Meals	800
Cleaning Supplies	750
Fire Extinguisher Maintenance	500
Handicap Parking Tags	400
Video Recording Supplies	400
Kitchen and Meeting Supplies	1,000
Awards and Commendations	800
	$5,450

715 Maintenance Other Equipment

Office Equipment	$1,000

720 Insurance

Medical	$722,525
Dental	57,550
Life	3,045
	$783,120

721 IRMA

Annual Contribution	$163,120
Deductible Losses	7,500
	$170,620

726 Travel/Training/Subscription/

Conferences & Travel	$0
Professional Dues/Subscriptions	3,000
Tuition Reimbursement	0
Communications Training	2,000
Command Training	5,000
	$10,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE ADMINISTRATION, COMMUNICATIONS & RECORDS 01-05-01

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES - UNIFORMED	481,558	360,105	324,620	260,000	316,330
1-	702	SALARIES - CIVILIAN	156,876	112,860	127,495	126,500	132,260
1-	704	SALARIES - TELECOMMUNICATORS	371,133	325,188	300,460	300,460	315,925
		TOTAL SALARIES & WAGES	1,009,567	798,153	752,575	686,960	764,515
2-	720	INSURANCE	758,477	746,229	744,350	734,500	783,120
2-	740	SICK LEAVE BUYBACK	0	116,038	0	0	0
2-	793	EMPLOYER CONTRIBUTION - IMRF	48,153	42,466	47,075	47,075	51,510
2-	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	41,326	35,052	35,510	35,510	36,950
		TOTAL EMPLOYEE BENEFITS	847,956	939,785	826,935	817,085	871,580
3-	705	CONTRACTUAL SERVICES	94,488	101,686	449,165	153,000	92,000
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	158,843	174,619	206,045	155,790	170,620
3-	728	MEDICAL SERVICES	135	1,498	200	865	1,050
3-	742	PHOTOCOPYING	5,283	5,480	5,650	5,650	5,650
		TOTAL CONTRACTUAL	258,749	283,283	661,060	315,305	269,320
4-	710	TELEPHONE	19,306	15,828	17,000	13,500	13,000
		TOTAL UTILITIES	19,306	15,828	17,000	13,500	13,000
5-	706	MATERIALS AND SUPPLIES	6,600	3,142	4,600	4,300	5,450
5-	722	POSTAGE	4,851	2,973	2,500	2,500	2,500
5-	723	OFFICE SUPPLIES	10,508	9,365	9,000	9,000	9,500
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	7,946	1,574	5,000	4,000	10,000
5-	743	PRINTING AND PUBLICATIONS	4,246	2,285	4,340	5,185	4,250
5-	752	UNIFORMS	4,143	1,935	2,800	5,000	2,800
5-	799	MISCELLANEOUS	303	279	1,000	1,000	1,000
		TOTAL COMMODITIES	38,597	21,553	29,240	30,985	35,500
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
7-	714	MAINTENANCE MOTOR VEHICLES FEES	7,025	1,920	5,600	5,600	11,175
7-	715	MAINTENANCE OTHER EQUIPMENT	805	1,223	2,000	2,000	1,000
		TOTAL REPAIRS & MAINTENANCE	7,830	3,143	7,600	7,600	12,175
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	2,187,005	2,066,745	2,299,410	1,876,435	1,971,090

POLICE – POLICE PATROL

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Uniformed			
Police Lieutenant	3	3	$325,125
Police Sergeant	3.5	3.5	341,080
Police Officers	24	24	1,919,035
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)
			$2,880,345

Account Detail

705	**Contractual Services**	
	Towing	$1,000
	NIPAS Medical	500
		$1,500
706	**Materials and Supplies**	
	Ammunition (Duty/Training)	$13,000
	Weapons Maintenance	5,000
	Squad Car Supplies	3,000
	Range Supplies	1,200
	Other	800
		$23,000
726	**Travel/Training/Subscription/Dues**	
	Management Training	0
	In-Service Training	9,500
	NEMRT Membership	3,500
	Basic Recruit Training	2,500
		$15,500

730	**Rental and User Fees**	
	NIPAS Team	$3,300
	NIPAS Mobile Force	805
	NIPAS Mutual Aid	400
	L.C. Major Crime	500
	ILEAS	50
	MCAT	100
		$5,155
752	**Uniform**	
	Semi-Annual Updates	$18,100
	Attrition Replacement	0
	Body Armor Replacements	5,000
	NIPAS Uniforms	500
	Flashlight Replacement	500
	Bicycle Uniforms	500
		$24,600
720	**DUI Expenses**	
	Light Bars	$8,000
	Radar Units	6,300
	DUI Supplies	2,500
	Portable Breath Test	2,650
	Operator Training	3,000
		$22,450

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE PATROL 01-05-02

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES - UNIFORMED	2,957,899	2,895,768	2,892,970	2,892,970	2,880,345
		TOTAL SALARIES	2,957,899	2,895,768	2,892,970	2,892,970	2,880,345
2-	740	SICK LEAVE BUYBACK	0	0	0	31,665	0
2-	786	EMPLOYER CONTRIBUTION-POLICE PENSION	875,829	988,826	1,235,640	1,235,640	1,225,000
2-	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	35,717	35,394	35,300	35,300	34,505
		TOTAL EMPLOYEE BENEFITS	911,546	1,024,220	1,270,940	1,302,605	1,259,505
3-	705	CONTRACTUAL SERVICES	895	670	1,000	3,800	1,500
3-	730	EQUIPMENT RENTAL AND USER FEES	5,005	5,005	5,205	4,655	5,155
3-	756	NORTHERN ILLINOIS CRIME LAB	20,999	18,517	18,520	18,520	0
		TOTAL CONTRACTUAL	26,899	24,192	24,725	26,975	6,655
5-	706	MATERIALS AND SUPPLIES	24,885	19,002	23,000	23,000	23,000
5-	718	SQUAD EQUIPMENT CHANGEOVER	25,110	1,299	20,000	19,000	20,000
5-	720	DUI EQUIPMENT	0	0	0	0	22,450
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	9,322	10,061	10,000	8,000	15,500
5-	752	UNIFORMS	24,865	24,192	30,000	27,000	24,600
5-	791	VEHICLE REPLACEMENT FEES	103,720	102,000	115,070	115,070	112,420
5-	799	MISCELLANEOUS	155	0	100	100	100
		TOTAL COMMODITIES	188,057	156,554	198,170	192,170	218,070
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
7-	714	MAINTENANCE MOTOR VEHICLES FEES	114,600	125,000	90,800	90,800	86,000
7-	715	MAINTENANCE OTHER EQUIPMENT	4,098	4,763	6,500	5,500	8,550
		TOTAL REPAIRS & MAINTENANCE	118,698	129,763	97,300	96,300	94,550
		TOTAL PATROL EXPENDITURES	4,203,099	4,230,497	4,484,105	4,511,020	4,459,125

POLICE – INVESTIGATIONS

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Uniformed			
Police Lieutenant	1	1	$110,390
Police Officer (LCMEG)	1	1	85,224
Police Officers	3	3	255,674
Police Officer (LHS Reimbursable)	1	1	85,224
Overtime			48,038
Training			4,360
Holiday			3,430
			$592,340

Account Detail

705	**Contractual Services**	
	Background Investigations	$3,300
	Critical Reach Services	375
	Investigations Internet	325
		$4,000

706	**Materials & Supplies**	
	Evidence/Fingerprint Supplies	500
	Digital Camera Photography	500
		$1,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE INVESTIGATIONS 01-05-03

BUDGETED EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1- 701 SALARIES - UNIFORMED	393,096	512,168	485,380	573,350	592,340
TOTAL SALARIES & WAGES	393,096	512,168	485,380	573,350	592,340
2- 794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	5,616	5,686	7,035	7,035	8,590
TOTAL EMPLOYEE BENEFITS	5,616	5,686	7,035	7,035	8,590
3- 705 CONTRACTUAL SERVICES	2,721	2,463	1,735	1,735	4,000
3- 756 NORTHERN ILLINOIS CRIME LAB	10,825	10,825	10,825	10,825	29,345
TOTAL CONTRACTUAL	13,546	13,288	12,560	12,560	33,345
5- 706 MATERIALS AND SUPPLIES	1,541	1,447	1,000	1,000	1,000
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,047	532	1,000	900	1,000
5- 752 UNIFORMS	4,326	5,955	6,000	6,000	6,000
5- 786 DRUG FORFEITURE EXPENSE	8,479	305	250	250	250
5- 799 MISCELLANEOUS	76	0	500	500	500
TOTAL COMMODITIES	15,469	8,239	8,750	8,650	8,750
6- 790 CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
7- 714 MAINTENANCE MOTOR VEHICLES FEES	14,280	17,650	11,900	11,900	11,900
7- 715 MAINTENANCE - OTHER EQUIPMENT	0	0	0	0	0
TOTAL REPAIRS & MAINTENANCE	14,280	17,650	11,900	11,900	11,900
TOTAL INVESTIGATIONS EXPENDITURES	442,007	557,031	525,625	613,495	654,925

POLICE – PUBLIC EDUCATION

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Uniformed			
Police Officer	*0	*0	$0
Overtime			0

*The Public Education Officer position is currently vacant.

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

POLICE - PUBLIC EDUCATION 01-05-04

BUDGETED EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1- 701 SALARIES - UNIFORMED	0	0	0		
TOTAL SALARIES & WAGES	0	0	0	0	0
2- 794 EMPLOYER CONTRIBUTION - FICA/MEDICARE	0	0	0		
TOTAL EMPLOYEE BENEFITS	0	0	0	0	0
5- 706 MATERIALS AND SUPPLIES	6,060	4,377	0		
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	0	0	0		
5- 752 UNIFORMS	0	0	0		
5- 799 MISCELLANEOUS	0	0	0		
TOTAL COMMODITIES	6,060	4,377	0	0	0
6- 790 CAPITAL OUTLAYS	0	0	0		
TOTAL CAPITAL	0	0	0	0	0
7- 714 MAINTENANCE MOTOR VEHICLES	200	200	0		
TOTAL REPAIRS & MAINTENANCE	200	200	0	0	0
TOTAL CRIME PREVENTION EXPENDITURES	6,260	4,577	0	0	0

POLICE – COMMUNITY SERVICE

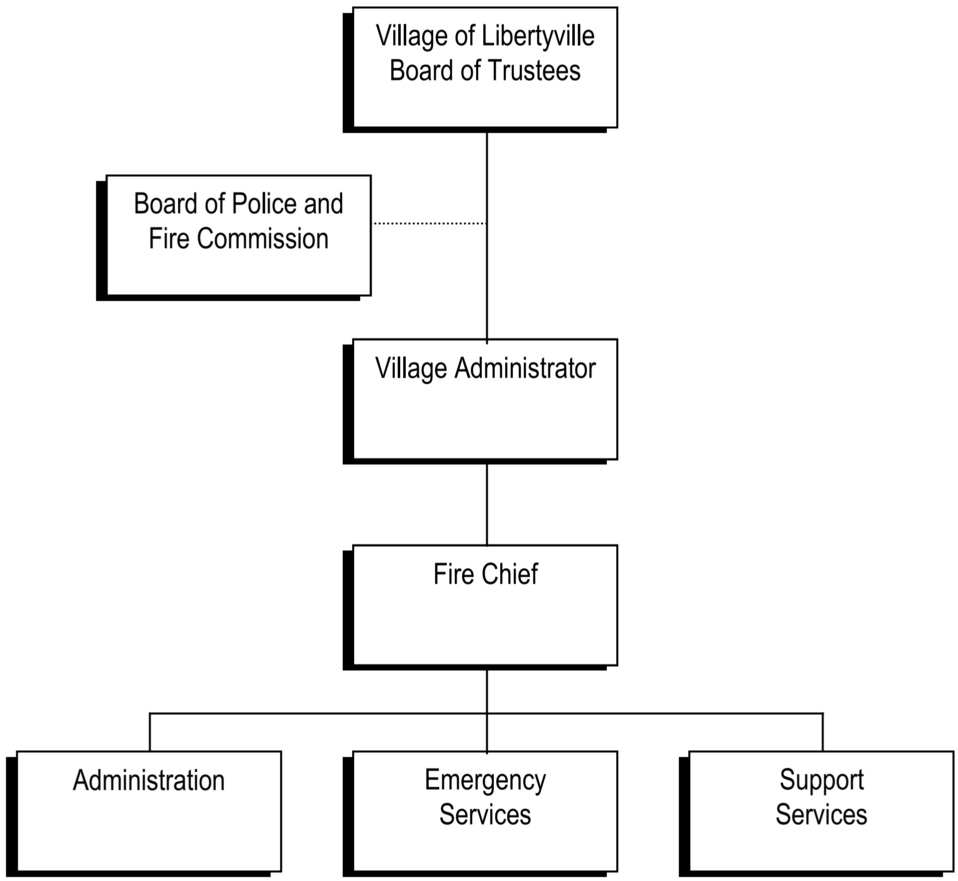
Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Civilian			
Public Service Officers	1.5	1.5	$50,010
Crossing Guards	8	8	36,665
Overtime			6,250
			$92,925

POLICE COMMUNITY SERVICES 01-05-05

BUDGETED EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1- 702 SALARIES-CIVILIAN	109,499	113,839	121,275	89,000	92,925
TOTAL SALARIES & WAGES	109,499	113,839	121,275	89,000	92,925
2- 793 EMPLOYER CONTRIBUTION - IMRF	7,478	8,575	9,300	4,000	7,070
2- 794 EMPLOYER CONTRIBUTION - FICA	8,150	8,480	9,275	6,250	6,415
TOTAL EMPLOYEE BENEFITS	15,628	17,055	18,575	10,250	13,485
3- 751 ANIMAL CARE	947	1,425	1,000	750	1,000
TOTAL CONTRACTUAL	947	1,425	1,000	750	1,000
5- 706 MATERIALS AND SUPPLIES	281	217	250	250	250
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	0	0	250	150	500
5- 752 UNIFORMS	1,897	1,214	1,800	1,600	1,800
TOTAL COMMODITIES	2,178	1,431	2,300	0	2,550
6- 790 CAPITAL OUTLAYS	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
7- 714 MAINTENANCE MOTOR VEHICLES	13,130	14,980	18,300	18,300	14,980
TOTAL REPAIRS & MAINTENANCE	13,130	14,980	18,300	18,300	14,980
TOTAL COMMUNITY SERVICE EXPENDITURES	141,382	148,730	161,450	118,300	124,940

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.

DEPARTMENT SUMMARY

REVENUES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
FIRE BUREAU-PERMITS/FEES	38,612	80,046	40,000	62,000	45,000
LIBERTYVILLE FIRE PROTECTION DISTRICT	2,234,803	2,326,611	2,373,000	2,386,050	2,437,070
AMBULANCE FEES	508,825	515,852	500,000	476,400	562,000
FIRE SERVICES	18,317	23,324	25,000	14,000	15,000
TOTAL	2,800,557	2,945,833	2,938,000	2,938,450	3,059,070

EXPENDITURES					
SALARIES & WAGES	3,091,923	3,163,176	3,308,745	3,362,245	3,792,120
EMPLOYEE BENEFITS	1,278,152	1,327,544	1,621,245	1,626,300	1,709,185
CONTRACTUAL	840,995	894,109	767,825	699,675	192,765
UTILITIES	55,352	47,342	44,000	42,235	46,000
COMMODITIES	354,621	264,792	375,005	372,005	349,155
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	150,068	172,418	169,700	169,700	167,870
TRANSFERS	15,000	15,000	15,000	15,000	15,000
DEBT	0	0	0	0	0
TOTAL FIRE DEPARTMENT EXPENDITURES	5,786,111	5,884,381	6,301,520	6,287,160	6,272,095

PERSONNEL					
ADMINISTRATION					
FIRE CHIEF	1	1	1	1	1
ASSISTANT FIRE CHIEF	1	1	1	1	1
ADMINISTRATIVE SECRETARY	1	1	1	0	0
PREVENTION					
ASSISTANT FIRE CHIEF	1	1	1	1	1
FIRE LIEUTENANT	0	0	0	0	0
SECRETARY	1	1	1	0	0
EMERGENCY SERVICES					
ASSISTANT FIRE CHIEF	1	1	1	1	1
FIRE LIEUTENANT	7	7	7	6	6
FIREFIGHTER/PARAMEDIC	20	20	23	23	29
SUPPORT SERVICES					
PUBLIC SERVICE OFFICERS	1	1	1	1	1
TOTAL	34	34	37	34	40

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. We anticipate that this goal will continue for several years due to the need for funding top replace sirens. We are currently working with the Fire District to assure adequate siren coverage in the Fire District. Within the Village we have evaluated the age of each siren and need to secure quotes for those that need replacement.

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. This goal is a work in progress. Fire Department personnel have been introduced to the 16 Life Safety Initiatives through training and staff meetings. Two initiatives were completed this year; Fire Department personnel have signed the seatbelt pledge in which a firefighter pledges to always wear their seatbelt, a major goal of the program. Additionally, through grant funding, medical physicals were provided to all firefighters and will again be provided in 2011 for all firefighters over 40 years of age.

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. This goal is currently in process. Equipment has been accumulated over the last several months and a list of the proper PPE is being researched through the lake County Health Department.

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. The Fire Prevention Bureau is compiling a calendar of all public education events, when completed this list will be posted to the Village Website.

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. CAD training has been provided to all Fire Department members in 2010. Additionally, the Fire Department will be installing two wash down computers into front line fire apparatus in an effort to get CAD services available in those apparatus. This goal should be completed in March.

2011-12 Goals

1. Implement File for Life Program. Through coordination of the Lake County Fire Chiefs Associations and the Lake County Board, the Fire Department will implement a “File for Life” program. This program will provide a packet of information to seniors instructing them on where and how to document and store medical information in their homes to be accessed by Paramedics if needed in an emergency.

2. Implement the new electronic patient reporting software and hardware required of the Advocate Condell EMS System. Electronic patient reporting will be mandated by January 1, 2012 in the Condell EMS System. Implementation will require purchasing hardware and software, training, and implementation. If possible we will advocate to be a kick-off facility. Electronic reporting will reduce report writing time at the hospital, decrease errors in documentation, and reduce storage needs for medical reports.

3. Safety Drug Disposal Program. The Fire Department will implement a safe drug disposal program where residents of the Village or Fire District can safely dispose of legal, unwanted and unused medication. The Department will work with Advocate - Condell and the Lake County Health Department to accomplish this goal.

4. Life Safety Initiatives. The Fire Department will continue to promote and implement the 16 Firefighter Life Safety Initiatives. This year’s focus will be to develop and implement national standards for training, qualifications, and certification at all levels of the department.

5. Emergency Notifications. The Fire Department - Emergency Management Agency will explore options that increase the Villages ability to broadcast emergency weather warnings in real time. This would include options such as cell phone notifications, website postings, and e-mails.

6. Narrow Banding. The Fire Department will implement the FCC mandated narrow banding conversion on all fire radios in calendar year 2011.

Performance Data

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimate 2010-11
Output Measures				
Total Calls for Service	3,884	3,940	3,618	3,764
Fire Calls	1,171	1,234	1,174	1,205
Rescue Calls	2,243	2,294	2,157	2,276
Trouble and Other	470	412	287	283
Fire Safety Inspections	1,405	1,125	972	1,404
Public Education Classes	-	-	-	238
Block Parties	49	47	50	40
Child Car Seat Installations	312	232	254	289
Plan Reviews: Village	280	229	234	258
Plan Reviews: District	66	38	78	90
Effectiveness Measures				
Number of Emergency Calls Which Overlapped	-	1,305 (33%)	1,105 (30.5%)	1,204 (32%)
Village Ambulance Responses < 4 minutes	-	-	-	51.2%
Village Ambulance Responses < 5 minutes	-	-	-	65.3%
Efficiency Measures				
Calls per Firefighter	99.5	103.7	95.2	99.05

Summary Statistics

		2007	2008	2009	2010	% Change 2009-2010
Fire	Village	708	698	681	722	+ 6.00%
	District	240	273	257	291	+ 13.00%
Rescue	Village	1,532	1,597	1,512	1,660	+ 9.7%
	District	552	495	468	495	+ 5.7%
Trouble Alarms	Village	228	239	216	236	+ 9.7%
	District	73	69	54	44	+ 22.7%
Other	Village	122	75	11	1	- 91.0%
	District	33	26	6	1	- 84.0%
Tollroad		98	85	69	52	- 32.6%
Mutual Aid	(Given)	298	383	344	261	- 31.8%
	(Received)	273	260	213	205	+ 4.0%
Total			3,884	3,940	3,764	- 3.9 %

FIRE – GENERAL ADMINISTRATION/INFORMATION SERVICES

Authorized Personnel	**2010-11 Positions**	**2011-12 Positions**	**2011-12 Approved**
Uniformed – Full-Time			
Fire Chief	1 (70%)	1 (70%)	$89,275
Assistant Fire Chief	1 (30%)	1 (30%)	32,440
			$121,715
Civilian			
Administrative Secretary (Part-time)	1	0	$44,665

Account Detail

726 Travel, Training, Subscriptions and Dues

Subscriptions	$730
Dues	50
	$780

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES-UNIFORMED FULL-TIME	115,102	117,545	119,580	115,515	121,715
1-	704	SALARIES-CIVILIAN	55,626	57,540	36,855	36,855	44,665
		TOTAL SALARIES & WAGES	170,728	175,085	156,435	152,370	166,380
2-	793	EMPLOYER CONTRIBUTION - IMRF	5,447	6,169	4,055	4,050	5,135
2-	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	5,532	6,018	4,550	4,200	5,180
		TOTAL EMPLOYEE BENEFITS	10,979	12,187	8,605	8,250	10,315
3-	742	PHOTOCOPYING	4,014	3,988	4,450	4,450	4,450
		TOTAL CONTRACTUAL	4,014	3,988	4,450	4,450	4,450
4-	710	TELEPHONE	26,247	23,533	19,000	17,235	21,000
		TOTAL UTILITIES	26,247	23,533	19,000	17,235	21,000
5-	722	POSTAGE	1,843	2,067	2,200	2,200	2,200
5-	723	OFFICE SUPPLIES	2,343	1,873	2,200	2,200	2,200
5-	726	TRAVEL, TRAINING , SUBSCRIPTIONS & DUES	131	50	630	630	780
5-	799	MISCELLANEOUS	714	266	500	500	500
		TOTAL COMMODITIES	5,031	4,256	5,530	5,530	5,680
6-	790	CAPITAL OUTLAY	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
		TOTAL FIRE ADMINISTRATION EXPENDITURES	216,999	219,049	194,020	187,835	207,825

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Assistant Fire Chief	1	1	$108,135
Secretary (Part-time)	1	0	$42,145
Civilian Fire Inspector (Part-Time)			46,480
			$88,625

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

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES - UNIFORMED FULL TIME	101,049	106,644	106,645	106,645	108,135
1-	704	SALARIES-CIVILIAN	92,965	97,665	80,795	80,795	88,625
		TOTAL SALARIES & WAGES	194,014	204,309	187,440	187,440	196,760
2-	740	SICK LEAVE BUYBACK	0	0	0	0	
2-	793	EMPLOYER CONTRIBUTION - IMRF	8,803	9,698	8,885	9,290	10,190
2-	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	8,390	8,808	7,725	6,180	8,350
		TOTAL EMPLOYEE BENEFITS	17,193	18,506	16,610	15,470	18,540
3-	742	PHOTOCOPYING	0	0	0	0	0
		TOTAL CONTRACTUAL	0	0	0	0	0
5-	723	OFFICE SUPPLIES	121	995	200	200	200
5-	724	PUBLIC EDUCATION	2,637	1,690	2,000	2,000	2,000
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	2,255	2,324	2,300	2,300	2,300
		TOTAL COMMODITIES	5,013	5,009	4,500	4,500	4,500
6-	790	CAPITAL OUTLAY	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
7-	714	MAINTENANCE MOTOR EQUIPMENT FEES	7,000	12,600	7,700	7,700	16,070
7-	715	MAINTENANCE OTHER EQUIPMENT	62	0	150	150	150
		TOTAL REPAIRS & MAINTENANCE	7,062	12,600	7,850	7,850	16,220
		TOTAL FIRE PREVENTION EXPENDITURES	223,282	240,424	216,400	215,260	236,020

Authorized Personnel	**2010-11 Positions**	**2011-12 Positions**	**2011-12 Approved**
Uniformed – Full-Time			
Fire Chief	1 (30%)	1 (30%)	$38,260
Assistant Fire Chief	1 (100%); 2 (70%)	1 (100%); 2 (70%)	259,590
Fire Lieutenants	6	6	617,928
Firefighters/Paramedics	23	29	2,129,782
Overtime			145,000
Good Attendance Incentive			8,500
			$3,199,060
Dispatch			
Telecommunicator/Records Supervisor	1 (5%)	1 (5%)	$4,598
Public Safety Telecommunicator	9 (40%)	8 (40%)	177,822
Overtime			16,000
			$198,420

Account Detail

705 Contractual Services

Contract Firefighter/Paramedics Station 3	$0

707 Firefighter Supplies

Hazardous Material Supplies	$2,900
Foam	1,100
Paramedic Supplies & Oxygen	8,900
Miscellaneous	1,100
Maintenance of Boat & Dive Equip.	3,000
	$17,000

720 Insurance

Medical	$537,345
Dental	39,965
Life	2,235
Public Safety Officers Benefits (2)	36,905
	$616,450

721 IRMA

Annual Contribution	$155,890
Deductible Expenses	5,000
	$160,890

726 Travel/Training/Subscription/Dues

Dues/Publications	$1,200
Training/Conference	11,300
	$12,500

728 Technical Services

Special Team Physicals	$2,000
Health Screening - Physicals	9,450
Collection Agency	2,000
Ambulance Billing Supplies	700
Electronic Filing (Medicare)	500
Respiratory Physicals	2,000
	$16,650

730 Rental & User Fees

Lake County SRT Assessment	$4,825
MABAS Assessment	550
Paramedic Fees	5,400
	$10,775

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

FIRE DEPARTMENT-EMERGENCY SERVICES 01-06-03

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES - UNIFORMED FULL TIME	2,480,419	2,539,774	2,759,380	2,795,450	3,199,060
1-	702	SALARIES - PAID ON CALL	9,358	0	0	0	0
1-	704	SALARIES - DISPATCHERS	206,571	214,734	176,215	197,710	198,420
		TOTAL SALARIES & WAGES	2,696,348	2,754,508	2,935,595	2,993,160	3,397,480
2-	720	INSURANCE	520,296	514,377	544,805	544,805	616,450
2-	740	SICK LEAVE BUYBACK	27,348	0	0	0	0
2-	787	EMPLOYER CONTRIBUTION-FIRE PENSION	623,360	712,663	981,060	981,060	981,060
2-	788	PAID ON CALL PENSIONS	2,625	3,150	3,500	3,500	3,150
2-	793	EMPLOYER CONTRIBUTION - IMRF	18,522	20,366	17,825	19,445	22,820
2-	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	45,824	45,883	48,415	53,345	56,400
		TOTAL EMPLOYEE BENEFITS	1,237,975	1,296,439	1,595,605	1,602,155	1,679,880
3-	705	CONTRACTUAL SERVICES	679,560	706,492	548,870	534,000	0
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	145,875	170,627	197,780	144,900	160,890
3-	728	TECHNICAL SERVICES	2,851	4,182	7,200	7,200	16,650
3-	730	RENTAL AND USER FEES	8,695	8,820	9,525	9,125	10,775
		TOTAL CONTRACTUAL	836,981	890,121	763,375	695,225	188,315
5-	707	FIREFIGHTER/EMS SUPPLIES	17,431	16,653	17,000	17,000	17,000
5-	723	OFFICE SUPPLIES	345	0	200	200	200
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	22,290	8,289	15,500	12,500	12,500
5-	799	MISCELLANEOUS	960	742	1,000	1,000	1,000
		TOTAL COMMODITIES	41,026	25,684	33,700	30,700	30,700
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
		TOTAL FIRE EMERGENCY EXPENDITURES	4,812,330	4,966,752	5,328,275	5,321,240	5,296,375

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Uniformed – Full-Time			
Assistant Fire Chief	1 (30%)	1 (30%)	$31,500

Account Detail

707 Firefighter Supplies

Replacement Equipment	$5,000
Protective Clothing	13,200
Hose Replacement	4,000
Helmets, Boots and Lights	1,200
	$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	6,000
	$18,000

713 Maintenance Grounds

Lawn Maintenance	$3,250
Snow Plowing	3,300
Landscaping	1,000
	$7,550

715 Maintenance Other Equipment

SCBA Maintenance	$3,800
Air Testing & Equipment	1,800
Miscellaneous	3,200
Saws and Tools	1,800
Cylinder Tests	500
	$11,100

752 Uniforms

Firefighters	$14,500
Officers	5,375
Badges/Class A Uniform	1,000
	$20,875

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

FIRE DEPARTMENT-SUPPORT SERVICES 01-06-04

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES - UNIFORMED FULL TIME	30,833	29,274	29,275	29,275	31,500
		TOTAL SALARIES & WAGES	30,833	29,274	29,275	29,275	31,500
2-	740	SICK LEAVE BUYBACK	11,721	0	0	0	0
2-	794	EMPLOYER CONTRIBUTION - FICA/MEDICARE	284	412	425	425	450
		TOTAL EMPLOYEE BENEFITS	12,005	412	425	425	450
4-	709	UTILITIES (Station 3)	29,105	23,809	25,000	25,000	25,000
		TOTAL UTILITIES	29,105	23,809	25,000	25,000	25,000
5-	706	MATERIALS AND SUPPLIES	13,424	11,992	14,000	14,000	14,000
5-	707	FIREFIGHTER SUPPLIES	22,881	16,928	23,400	23,400	23,400
5-	752	UNIFORMS	16,833	13,333	43,875	43,875	20,875
5-	791	VEHICLE REPLACEMENT FEES	250,000	187,500	250,000	250,000	250,000
5-	799	MISCELLANEOUS	413	90	0	0	0
		TOTAL COMMODITIES	303,551	229,843	331,275	331,275	308,275
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
7-	712	MAINTENANCE BUILDINGS	19,426	13,136	18,000	18,000	18,000
7-	713	MAINTENANCE GROUNDS	3,977	6,393	7,550	7,550	7,550
7-	714	MAINTENANCE MOTOR VEHICLES	108,840	130,910	125,200	125,200	115,000
7-	715	MAINTENANCE OTHER EQUIPMENT	10,763	9,379	11,100	11,100	11,100
		TOTAL REPAIRS & MAINTENANCE	143,006	159,818	161,850	161,850	151,650
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	533,500	458,156	562,825	562,825	531,875

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

EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	0	0	0	0	0
UTILITIES	1,703	1,513	1,800	1,180	1,200
COMMODITIES	7,007	3,508	1,100	1,100	1,100
CAPITAL	0	0	0	0	11,500
REPAIRS & MAINTENANCE	3,153	1,280	2,200	2,310	8,800
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	11,863	6,301	5,100	4,590	22,600

Account Detail

715 Maintenance Other Equipment

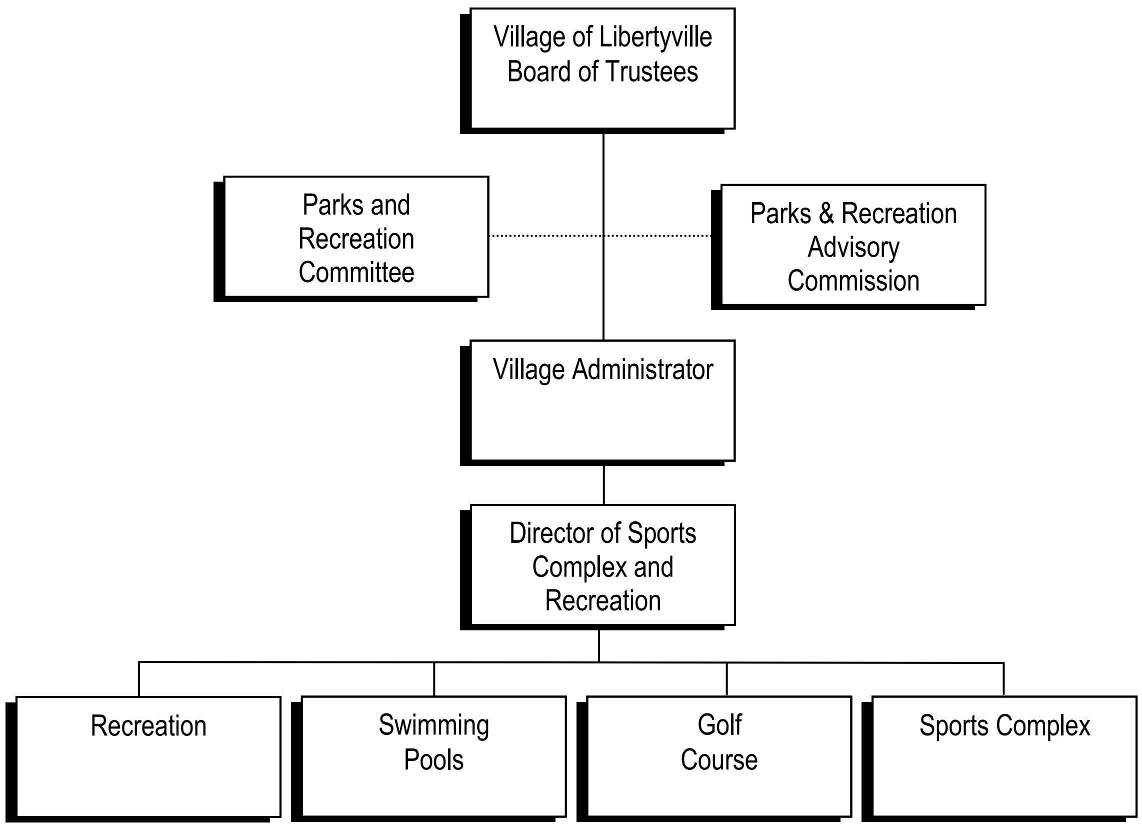
Narrow Banding Upgrade	$6,000
Siren Repairs	2,800
	$ 8,800

EMERGENCY MANAGEMENT AGENCY 01-10

BUDGETED EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
3- 742 PHOTOCOPYING	0	0	0	0	0
TOTAL CONTRACTUAL	0	0	0	0	0
4- 708 ELECTRICITY	166	176	200	180	200
4- 710 TELEPHONE	1,537	1,337	1,600	1,000	1,000
TOTAL UTILITIES	1,703	1,513	1,800	1,180	1,200
5- 706 MATERIALS AND SUPPLIES	5,000	0	50	50	50
5- 717 COMPUTER EQUIPMENT AND SUPPLIES	0	0	300	300	300
5- 723 OFFICE SUPPLIES	0	0	100	100	100
5- 724 PUBLIC EDUCATION	141	3,508	0	0	0
5- 726 TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,866	0	650	650	650
TOTAL COMMODITIES	7,007	3,508	1,100	1,100	1,100
6- 790 CAPITAL OUTLAYS	0	0	0	0	11,500
TOTAL CAPITAL	0	0	0	0	11,500
7- 715 MAINTENANCE OTHER EQUIPMENT	3,153	1,280	2,200	2,310	8,800
TOTAL REPAIRS & MAINTENANCE	3,153	1,280	2,200	2,310	8,800
TOTAL EMERGENCY MGMT AGENCY EXPENDITURES	11,863	6,301	5,100	4,590	22,600

RECREATION DEPARTMENT

Recreation Departments



RECREATION DEPARTMENT

The goal of the Recreation Department is to supply and promote exceptional facilities, programs and services that provide personal, social, environmental and economic benefits to all Libertyville residents. In total the Department has 5 full time employees and over 400 part time and seasonal employees. The Recreation Division has four program components including recreation programs, pools, golf course and the sports complex.

DEPARTMENT SUMMARY

REVENUES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
RECREATION PROPERTY TAX	360,891	376,388	324,000	327,650	355,000
RECREATION FEES	718,380	708,329	710,000	716,000	712,500
RENTALS	12,048	11,181	10,000	9,480	10,000
PARKS/REC SCHOLARSHIPS & DONATIONS	13,933	14,700	13,500	8,850	8,500
TOTAL RECREATION	1,105,252	1,110,598	1,057,500	1,061,980	1,086,000
SWIMMING FEES (Passes, Daily, Lessons)	257,979	204,630	235,000	207,000	220,000
SWIMMING PROGRAMS	117,264	119,588	135,000	116,000	125,000
CONCESSIONS-POOLS	34,994	24,944	28,000	26,215	28,000
TOTAL POOL	410,237	349,162	398,000	349,215	373,000
GOLF RENTALS	2,126	1,382	1,500	1,270	1,500
GREENS FEES	57,856	41,724	59,000	43,880	55,000
PRO SHOP MERCHANDISE	1,246	517	500	290	500
TOTAL GOLF	61,228	43,623	61,000	45,440	57,000
SENIOR CENTER MEAL & TRIP FEES	23,280	22,052	24,000	19,000	22,000
SENIOR CENTER SPONSORSHIP	6,720	7,256	5,000	3,600	5,000
TOTAL SENIOR	30,000	29,308	29,000	22,600	27,000
TOTAL PARK & RECREATION	1,973,311	1,909,079	1,869,500	1,814,385	1,905,500

EXPENDITURES					
SALARIES & WAGES	776,369	722,844	700,950	697,960	667,955
EMPLOYEE BENEFITS	144,235	142,863	143,250	143,990	128,020
CONTRACTUAL	249,674	246,561	228,945	191,345	192,790
UTILITIES	112,945	96,588	98,140	76,190	86,340
COMMODITIES	192,983	153,613	161,060	146,680	149,560
CAPITAL	0	0	0	0	10,000
REPAIRS & MAINTENANCE	74,650	74,748	64,200	64,235	132,535
TRANSFERS	5,000	8,400,000	355,000	360,000	520,600
DEBT	0	0	0	0	0
TOTAL RECREATION EXPENSES	1,555,856	9,837,217	1,751,545	1,680,400	1,887,800

PERSONNEL					
RECREATION					
DIRECTOR OF RECREATION & SPORTS COMPLEX	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
SPORTS COMPLEX					
PARKS GROUNDS TECHNICIAN	1	2	2	2	0
PARKS FACILITY TECHNICIAN	2	2	2	2	2
PARKS GROUND ASSISTANT	1	1	1	1	1
RECREATION SUPERVISOR	4	5	5	5	4
TOTAL	12	14	14	14	11

2010-11 Goals

1. Improved the profitability of the golf course, day camp program and the swimming pool over the previous year. Through fiscal management, staff development, maintaining clean facilities, customer service, cooperative weather and marketing of these programs and facilities, staff attempted to improve these operations.

2. Redevelopment of Sunrise Rotary Park. Worked with the Parks and Recreation Advisory Commission, the Parks and Recreation Committee, and Village residents on the redevelopment of this downtown Village Park.

3. Redevelopment of the Butler Lake Bandshell. Worked with the Parks and Recreation Advisory Commission, the Parks and Recreation Committee, the Village residents on options for the redevelopment of Butler Lake Park.

4. Maintained the quality of our Parks and Facilities. With the reduction in summer staffing to the budget, staff attempted to maintain the same level of service that has been provided in the past.

5. Implement a recycling program for daily usage in Cook Park with the addition of new recycling containers. Staff developed a plan and a system to collect the recyclables from these containers and dispose of them properly during special events, and will continue to work at recycling containers for daily use.

6. Reduced all employee related accidents to equipment and staff. Staff worked 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.

2011-12 Goals

1. Improve Operations: Improve the management, operations, customer service, marketing, publicity, quality and profitability of every program offered through the Recreation and Sports Complex Department programs by twice a month reviews of status and progress.

2. Facilities: To maintain the quality, standards, service and reputation of our Parks and Facilities through an experienced staff, team effort, pro-active and regular maintenance, attending to day-to-day and long range needs with quarterly visits and inspections.

3. Outreach: Working with the Parks & Recreation Advisory Commission, the Parks & Recreation Committee, Village residents, and the Village Board in game-planning short and long range usage options for the Butler Lake Bandshell, Golf Course, Riverside Building and Bolander Building.

4. Review Current Offerings: Analyze all Recreational programs, activities, events, and facilities taking good programs and making them great, improving programs that need a boost, re-think programs that are not in demand or programs not fiscally sound, and improve the overall marketing, awareness, and image enabling more people to be proud of living in Libertyville and enjoying the parks and recreational amenities the Village has to offer.

5. New Programming: Develop new, different, innovative and fiscally prudent programs and at least 3-4 new programs that will keep the Department vibrant and relevant and give a sampling of future new programs to undertake.

Performance Data

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimate 2010-11	Projected 2011-12
Output Measures					
Rounds of Golf	6,000	5,344	3,692	3,549	3,750
Total Pool Usage	43,323	39,777	29,000	36,731	38,000
Swim Lesson Participants	2,633	2,191	1,909	2,137	2,300
Recreation Program Participants	21,500	19,192	16,495	16,700	18,000

RECREATION

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Director of Recreation and Sports Complex	1 (20%)	1 (20%)	$19,390
Recreation Manager	1	1	60,380
Business Manager	1 (80%)	1 (80%)	58,775
Secretary	1	1	39,705
			$178,250

Salaries Tot Programs	
Kinder Korner	$62,150
Sunshine Kids	6,600
Pre-School Director	33,910
Other	18,600
	$121,260

Salaries – Youth/Teen Program	
Day Camps	$79,000
Teen Programs	13,000
Other	2,000
	$94,000

Salaries – Special/Cultural Events	
Dance Programs	$30,000

Account Detail

706 Supplies – Tot Programs

Kinder Korner	7,995
Pre-School Supplies/Equipment	1,345
Adventure Camp	310
Safety Town	850
Sunshine Kids	500
	$11,000

707 Supplies – Youth Program

Day Camp	$15,000
Teen Travelers	4,000
Ice Skating	800
Babysitting	2,300
Red Cross	1,000
Summer School Bus	3,500
	$26,600

712 Maintenance of Building

Custodial Services	$13,000
Fire Extinguisher	600
Paper Products	1,000
	$20,000

713 Independent Contractors

Horseback Riding	1,000
Karate	31,000
Tennis	34,800
Lacrosse	11,000
Ice Skating	6,000
Gymnastics	6,000
Miscellaneous	14,900
	$104,700

716 Cultural Arts

Dance Recital/Costumes	$6,000
Theater	2,500
Miscellaneous	500
	$9,000

720 Insurance

Medical	$40,235
Dental	2,755
Life	295
	$43,285

721 IRMA

Annual Contribution	$30,705
Deductible Expenses	2,000
	$32,705

722 Seasonal Brochures

Brochure Printing	$20,100
Postage	7,000
Flyers	1,000
	$28,100

726 Travel/Training/Dues/Subscription

Training	$0
Dues	300
Subscriptions	290
	$ 590

DEPARTMENT OF RECREATION & SPORTS COMPLEX-RECREATION 01-07-02

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES - ADMINISTRATIVE STAFF	174,704	177,783	173,670	167,750	178,250
1-	702	SALARIES - TOT PROGRAMS	115,531	120,714	104,990	114,790	121,260
1-	703	SALARIES - YOUTH/TEEN PROGRAMS	100,883	90,018	90,000	94,215	94,000
1-	705	SALARIES - SPECIAL/CULTURAL EVENTS	32,544	29,685	33,500	27,000	30,000
		TOTAL SALARIES & WAGES	423,662	418,200	402,160	403,755	423,510
2-	720	INSURANCE	48,193	54,263	54,840	53,920	43,285
2-	747	UNEMPLOYMENT	0	0	0	0	0
2-	793	EMPLOYER CONTRIBUTION - IMRF	20,824	21,629	22,400	22,400	25,100
2-	794	EMPLOYER CONTRIBUTION - FICA	32,051	31,636	30,765	31,500	32,400
		TOTAL EMPLOYEE BENEFITS	101,068	107,528	108,005	107,820	100,785
3-	713	INDEPENDENT CONTRACTOR	156,480	156,874	125,000	111,155	104,700
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	34,347	34,236	39,380	29,915	32,705
3-	742	PHOTOPROCESSING	3,959	3,270	3,800	3,850	3,800
		TOTAL CONTRACTUAL	194,786	194,380	168,180	144,920	141,205
4-	708	ELECTRICITY	38,879	35,386	33,000	29,000	30,000
4-	709	NORTH SHORE GAS	2,514	1,793	2,500	2,280	2,500
4-	710	TELEPHONE	9,743	5,247	5,500	4,605	5,500
		TOTAL UTILITIES	51,136	42,426	41,000	35,885	38,000
5-	706	SUPPLIES & EXPENSES - TOT PROGRAMS	12,278	9,109	10,800	10,800	11,000
5-	707	SUPPLIES & EXPENSES - YOUTH PROGRAMS	28,877	24,967	28,000	24,130	26,600
5-	716	CULTURAL ARTS EXPENSES	11,850	10,930	9,500	9,000	9,000
5-	722	SEASONAL BROCHURES	31,431	30,525	30,410	26,715	28,100
5-	723	OFFICE SUPPLIES	6,086	5,041	6,000	4,640	5,600
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	600	513	700	565	590
5-	732	SUPPLIES & EXP - SPECIAL EVENT FAMILY	4,755	3,201	4,500	4,530	5,200
5-	734	SUPPLIES & EXP - SPECIAL EVENT YOUTH	0	0	0	0	0
5-	736	CREDIT CARD BANK FEE	18,708	18,183	22,000	18,190	19,000
5-	743	SUPPLIES & EXP - TEEN PROGRAM	18	0	0	0	0
5-	750	REFUNDS	0	-489	0	0	0
5-	752	PARTICIPANT & STAFF CLOTHING	0	0	0	0	0
5-	791	VEHICLE REPLACEMENT FEES	2,375	1,781	0	0	0
5-	799	MISCELLANEOUS	2,550	3,922	2,500	3,490	2,500
		TOTAL COMMODITIES	119,528	107,683	114,410	102,060	107,590
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
7-	712	MAINTENANCE BUILDINGS	25,146	25,431	22,000	25,030	20,000
7-	714	MAINTENANCE MOTOR VEHICLES	1,040	3,800	1,000	1,000	3,580
		TOTAL REPAIRS & MAINTENANCE	26,186	29,231	23,000	26,030	23,580
8-	787	TRANSFER BUILDING IMPROVEMENT FUND	5,000	5,000	5,000	5,000	5,000
8-	788	SPORTS COMPLEX-DEBT		8,395,000	350,000	355,000	515,600
8-	789	TECHNOLOGY EQUIPMENT & REPLACEMENT	0	0	0	0	0
		TOTAL TRANSFERS	5,000	8,400,000	355,000	360,000	520,600
		TOTAL RECREATION EXPENDITURES	921,366	9,299,448	1,211,755	1,180,470	1,355,270

RECREATION – SWIMMING POOL OPERATIONS

Authorized Personnel	**2010-11 Positions**	**2011-12 Positions**	**2011-12 Approved**
Administrative			
Director of Recreation & Sports Complex	1 (10%)	1 (10%)	$9,695
Recreation Supervisor	1 (50%)	1 (50%)	21,905
			$31,600
Concessions			
Concession Workers			$6,300
Pool Operations			
Cashiers			$13,000
Pool Managers			18,000
Lifeguards			65,500
Attendants			16,000
			$112,500
Lessons			
Swim Coach			$2,500
Assistant Supervisor			2,500
Instructor			46,300
Aqua Exercise Instructors			1,700
			$53,000

Account Detail

721 IRMA

Annual Contribution	$17,070
Deductible Losses	1,000
	$18,070

732 Concession Expense

Frozen Food	1,900
Other Food	2,800
Paper Goods	250
Cleaning Items	300
Soda/Water	3,500
Ice Cream	1,600
Miscellaneous	1,065
Replace Refrigerator	1,585
	$13,000

790 Capital

Alarm Panel	$10,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF RECREATION & SPORTS COMPLEX - SWIMMING POOL OPERATIONS 01-07-03

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 2010-11	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES-ADMINISTRATIVE	31,312	31,451	30,710	29,500	31,600
1-	702	SALARIES-CONCESSIONS	10,223	6,131	6,300	6,485	6,300
1-	703	SALARIES-PUBLIC SWIM	118,651	103,910	101,000	106,555	112,500
1-	704	SALARIES-SWIM LESSONS	70,302	56,567	59,000	50,000	53,000
		TOTAL SALARIES & WAGES	230,488	198,059	197,010	192,540	203,400
2-	793	EMPLOYER CONTRIBUTION - IMRF	2,965	3,115	3,380	3,380	3,635
2-	794	EMPLOYER CONTRIBUTION - FICA	17,533	15,017	15,025	14,870	15,335
		TOTAL EMPLOYEE BENEFITS	20,498	18,132	18,405	18,250	18,970
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	19,237	17,120	21,770	15,515	18,070
3-	742	PRINTING AND PHOTOCOPYING	613	350	550	395	450
		TOTAL CONTRACTUAL	19,850	17,470	22,320	15,910	18,520
4-	708	ELECTRICITY	30,728	29,460	27,000	27,920	28,000
4-	709	NORTH SHORE GAS	28,531	22,319	28,000	10,055	18,000
4-	710	PHONE	0	660	1,900	2,090	2,100
		TOTAL UTILITIES	59,259	52,439	56,900	40,065	48,100
5-	705	SUPPLIES-SWIM LESSONS	1,174	1,619	1,800	1,900	1,800
5-	706	MATERIALS AND SUPPLIES	3,486	3,819	3,500	3,000	3,000
5-	707	SUPPLIES-MAINTENANCE	513	532	550	100	450
5-	723	OFFICE SUPPLIES	132	81	150	210	150
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	720	755	1,000	615	950
5-	730	EQUIPMENT RENTAL	302	404	400	0	0
5-	732	CONCESSION EXPENSE	17,737	11,898	11,800	12,850	13,000
5-	734	SPECIAL EVENTS	1,365	782	400	365	300
5-	752	UNIFORMS	7,997	7,154	7,000	5,925	7,000
5-	799	MISCELLANEOUS	2,306	2,108	2,300	1,910	2,150
		TOTAL COMMODITIES	35,732	29,152	28,900	26,875	28,800
6-	790	CAPITAL OUTLAYS	0	0	0	0	10,000
		TOTAL CAPITAL	0	0	0	0	10,000
7-	712	MAINTENANCE BUILDING	7,861	5,800	5,575	5,420	4,850
7-	716	MAINTENANCE POOLS	17,233	17,465	18,000	17,060	18,300
		TOTAL REPAIRS & MAINTENANCE	25,094	23,265	23,575	22,480	23,150
		TOTAL SWIMMING POOL EXPENDITURES	390,921	338,517	347,110	316,120	350,940

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Administrative			
Part-Time Supervisor			$0
Pro Shop			
Pro Shop Workers			$11,000
Maintenance			
Golf Maintenance Specialist	1 (75%)	0	$0
Ground Maintenance Supervisor	1 (11%)	1 (11%)	7,885
Seasonal			0
Overtime			0
			$7,885

Account Detail

713	**Maintenance Grounds**		**721**	**IRMA**	
	Contract Maintenance	$85,630		Annual Contribution	$17,065
				Deductible Losses	1,000
					$18,065

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF RECREATION & SPORTS COMPLEX- LIBERTYVILLE GOLF COURSE 01-07-04

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES - ADMINISTRATION	3,069	0	0	0	0
1-	702	SALARIES - PRO SHOP	15,975	15,469	17,000	19,290	7,885
1-	703	SALARIES - MAINTENANCE	70,820	62,206	56,300	56,375	12,960
		TOTAL SALARIES & WAGES	89,864	77,675	73,300	75,665	20,845
2-	747	UNEMPLOYMENT	4,841	1,088	0	2,000	2,000
2-	793	EMPLOYER CONTRIBUTION - IMRF	5,680	5,542	5,920	5,000	600
2-	794	EMPLOYER CONTRIBUTION - FICA	6,751	5,816	5,610	5,610	1,835
		TOTAL EMPLOYEE BENEFITS	17,272	12,446	11,530	12,610	4,435
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	15,446	17,120	21,775	15,515	18,065
		TOTAL CONTRACTUAL	15,446	17,120	21,775	15,515	18,065
4-	708	ELECTRICITY	0	0	0	0	0
4-	710	TELEPHONE	2,334	1,507	0	0	0
		TOTAL UTILITIES	2,334	1,507	0	0	0
5-	706	MATERIALS AND SUPPLIES	33	357	250	45	250
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	320	0	0	0	0
5-	733	GOLF COURSE SUPPLIES	1,200	507	1,200	980	1,180
5-	734	SPECIAL EVENTS	219	49	0	0	0
5-	752	UNIFORM	0	0	0	0	0
5-	791	VEHICLE REPLACEMENT FEES	5,000	3,750	5,000	5,000	0
5-	799	MISCELLANEOUS	44	71	0	20	40
		TOTAL COMMODITIES	6,816	4,734	6,450	6,045	1,470
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
7-	712	MAINTENANCE BUILDING	3,200	715	175	175	175
7-	713	MAINTENANCE GROUNDS	12,509	13,152	10,000	9,100	85,630
7-	714	MAINTENANCE-VEHICLE	2,600	3,825	1,450	1,450	0
7-	715	MAINTENANCE EQUIPMENT	5,061	4,560	6,000	5,000	0
		TOTAL REPAIRS & MAINTENANCE	23,370	22,252	17,625	15,725	85,805
		TOTAL LIBERTYVILLE GOLF EXPENDITURES	155,102	135,734	130,680	125,560	130,620

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Part-Time Senior Coordinator			$20,200

Account Detail

713	**Contractual Services**	
	Catered Lunches	$15,000
714	**Senior Trips**	
	Theater	$5,250
	Trips	1,050
		$6,300

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

DEPARTMENT OF RECREATION & SPORTS COMPLEX -SENIOR PROGRAMS 01-07-05

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES - ADMINISTRATION	32,355	28,910	28,480	26,000	20,200
		TOTAL SALARIES & WAGES	32,355	28,910	28,480	26,000	20,200
2-	793	EMPLOYER CONTRIBUTION - IMRF	2,922	2,545	3,130	3,130	2,300
2-	794	EMPLOYER CONTRIBUTION - FICA	2,475	2,212	2,180	2,180	1,530
		TOTAL EMPLOYEE BENEFITS	5,397	4,757	5,310	5,310	3,830
3-	713	CONTRACTUAL SERVICES	19,592	17,591	16,670	15,000	15,000
		TOTAL CONTRACTUAL	19,592	17,591	16,670	15,000	15,000
4-	709	UTILITIES	216	216	240	240	240
		TOTAL UTILITIES	216	216	240	240	240
5-	706	MATERIALS AND SUPPLIES	5,454	5,216	4,000	4,000	4,000
5-	707	MEAL SUPPLIES	1,299	1,153	1,000	1,400	1,400
5-	714	SENIOR TRIPS	9,113	5,675	6,300	6,300	6,300
5-	732	SPECIAL EVENTS	0	0	0	0	0
5-	799	MISCELLANEOUS	15,041	0	0	0	0
		TOTAL COMMODITIES	30,907	12,044	11,300	11,700	11,700
		TOTAL SENIOR PROGRAMS EXPENDITURES	88,467	63,518	62,000	58,250	50,970

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

GENERAL FUND SUMMARY

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
REVENUES					
PROPERTY TAXES	5,172,061	5,493,335	5,589,700	5,575,170	5,756,800
OTHER TAXES	191,230	658,802	2,057,000	2,159,000	2,112,000
LICENSES & PERMITS	1,609,198	1,250,180	854,000	755,000	708,000
INTERGOVERNMENTAL	7,549,232	7,328,433	7,325,000	7,624,900	7,737,500
CHARGES FOR SERVICES	5,383,493	5,553,603	6,109,000	6,103,335	6,235,570
FINES & FORFEITURES	330,028	271,978	1,137,500	410,000	388,000
INTEREST	276,182	64,914	20,000	4,000	1,500
MISCELLANEOUS	71,639	173,720	153,500	310,835	274,000
TRANSFERS	0	550,000	0	0	0
TOTAL REVENUES	20,583,063	21,344,965	23,245,700	22,942,240	23,213,370
EXPENDITURES					
LEGISLATIVE BOARDS	103,669	122,544	91,820	90,965	91,205
ADMINISTRATION	1,201,305	1,203,461	1,145,680	1,083,530	1,137,785
LEGAL	461,238	416,647	332,500	460,800	357,000
PUBLIC BUILDINGS	211,347	200,606	123,060	117,645	93,495
COMMUNITY ORGANIZATIONS	188,651	184,796	196,200	188,420	195,200
COMMUNITY DEVELOPMENT	1,315,488	1,327,108	1,281,055	1,257,390	1,328,865
CENTRAL BUSINESS DIST PARKING	12,395	14,424	16,625	29,675	29,900
PUBLIC WORKS	3,511,976	3,357,294	3,262,270	3,212,990	3,273,280
POLICE	6,979,753	7,007,580	7,470,590	7,119,250	7,210,080
FIRE	5,786,111	5,884,381	6,301,520	6,287,160	6,272,095
EMERGENCY MANAGEMENT AGENCY	11,863	6,301	5,100	4,590	22,600
RECREATION (1)	1,555,856	9,837,217	1,751,545	1,680,400	1,887,800
CONTINGENCY	0	0	0	0	0
TOTAL EXPENDITURES	21,339,652	29,562,359	21,977,965	21,532,815	21,899,305
NET INCOME / (LOSS) (1)	(756,589)	(8,217,394)	1,267,735	1,409,425	1,314,065
BEGINNING BALANCE MAY 1	9,953,617	9,197,028	979,634	979,634	2,389,059
ENDING BALANCE APRIL 30	9,197,028	979,634	2,247,369	2,389,059	3,703,124

(1) Includes $8,410,020 transfer to the Sports Complex fund in 09-10 and $355,000 in 2010-11 and and 515,600 in 2011-12

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)	$3,500
Electric	1,000
Aerator Maintenance	800
	$5,300

781 Landscape Maintenance

Mowing	$10,840
Plant Replacement	1,000
Miscellaneous	60
	$11,900

799 Miscellaneous

Retention Wall Repair	2,500
Fence Repairs	1,000
Miscellaneous	2,500
	$6,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

CONCORD AT INTERLAKEN SPECIAL SERVICE AREA 02-00

BUDGETED REVENUES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
601 PROPERTY TAX	21,700	21,410	22,230	22,230	22,230
690 INTEREST REVENUE	73	2	0	0	0
699 MISCELLANEOUS	0	0	0	0	0
	21,773	21,412	22,230	22,230	22,230

BUDGETED EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
728 ADMINISTRATION	-	-	-	-	1,000
7- 780 RETENTION POND MAINTENANCE	2,880	8,790	5,000	5,250	5,300
7- 781 LANDSCAPING	10,568	11,610	11,900	10,900	11,900
5- 799 MISCELLANEOUS	985	3,321	12,000	11,500	6,000
	14,433	23,721	28,900	27,650	24,200

CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
TOTAL REVENUES	21,773	21,412	22,230	22,230	22,230
TOTAL EXPENDITURES	14,433	23,721	28,900	27,650	24,200
NET INCOME / (LOSS)	7,340	(2,309)	(6,670)	(5,420)	(1,970)
BEGINNING BALANCE MAY 1	28,575	35,915	33,606	33,606	28,186
ENDING BALANCE APRIL 30	35,915	33,606	26,936	28,186	26,216

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.

2010-11 Goals

1. Mobile Data Computers. ETSB completed replacement of mobile data computers in all Police vehicles. The Fire department fleet is being expanded.

2. Portable Radios. ETSB has continued the scheduled replacement of Police portable radios and Fire pagers.

2011-12 Goals

1. Mobile Data Computers. ETSB will begin the deployment of mobile data computers (MDC's) in Fire vehicles.

2. 911 Surcharge Legislation. ETSB will continue to support statewide efforts to update the 9-1-1 surcharge legislation.

3. Long Term Equipment Planning. ETSB will continue planning long-term equipment requirements for Next Generation 9-1-1.

4. Radio Narrow Banding. ETSB will continue to work with local agencies and radio networks to prepare for radio narrow banding.

Performance Data

	Actual 2007-08	**Actual 2008-09**	**Actual 2009-10**	**Estimate 2010-11**
Output Measures				
Communications Center Total Calls	85,355	96,973	98,045	91,332
9-1-1 Landline Calls	5,296	5,363	5,028	4,161
9-1-1 Wireless Calls	2,972	4,059	4,393	4,692
- Total 9-1-1 Calls	8,268	9,422	9,421	8,853
Police Incidents Dispatched	21,710	24,305	24,090	23,117
Fire Incidents Dispatched	3,885	3,926	3,691	3,764

EMERGENCY TELEPHONE SYSTEM BOARD – 9-1-1

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Telecommunicator/Records Supervisor	1 (85%)	1 (85%)	$78,160

Account Detail

715 Maintenance Other Equipment

MDC Maintenance	500
Other Maintenance	1,500
UPS Maintenance	750
Police Radio Network	27,000
	$29,750

716 Maintenance 911 Equipment

Radio Maintenance (Police & Fire)	$2,000
Code Red	5,000
Motorola Maintenance	29,000
Router Maintenance	6,000
Voice Logger Maintenance	7,000
Leads Maintenance	11,000
	$60,000

728 Technical Services

CAD File Maintenance	$2,000
Weather Monitoring	500
Miscellaneous	500
	$3,000

720 Insurance

Medical	$6,385
Dental	415
Life	55
	$6,855

726 Travel, Training and Dues

Dues	300
Training	2,250
911 Training/Symposiums	1,250
	$3,800

790 Capital Outlay

Police/Fire Mobile Radios	$1,000
Pager/Radio Replacement	10,000
Mobile Data computer Replacements (4)	10,000
	$21,000

792 Computer Aided Dispatch

County CAD	28,035
Miscellaneous	10,950
	$38,985

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

EMERGENCY TELEPHONE SYSTEM 03-00

		2008-09	2009-10	2010-11	2010-11	2011-12
BUDGETED REVENUES		ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
623	TELEPHONE SURCHARGE	163,590	156,992	160,000	143,130	137,000
624	WIRELESS SURCHARGE	183,869	156,423	155,000	153,000	150,000
690	INTEREST	374	440	0	1,420	0
699	MISCELLANEOUS	314	1,596	0		0
TOTAL EMERGENCY TELEPHONE SYSTEM REVENUES		348,147	315,451	315,000	297,550	287,000

			2008-09	2009-10	2010-11	2010-11	2011-12
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES	86,984	87,127	75,730	84,350	78,160
	TOTAL SALARIES & WAGES		86,984	87,127	75,730	84,350	78,160
2-	720	INSURANCE	6,836	6,611	6,530	6,530	6,855
2-	793	EMPLOYER CONTRIBUTION - IMRF	8,233	8,641	8,330	8,330	8,990
2-	794	EMPLOYER CONTRIBUTION - FICA	6,081	6,618	5,795	5,795	5,980
	TOTAL EMPLOYEE BENEFITS		21,150	21,870	20,655	20,655	21,825
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	11,580	12,839	15,575	11,635	12,800
3-	728	TECHNICAL SERVICES	2,719	1,950	3,000	2,000	3,000
	TOTAL CONTRACTUAL		14,299	14,789	18,575	13,635	15,800
4-	710	TELEPHONE	63,876	62,551	49,500	49,500	46,000
	TOTAL UTILITIES		63,876	62,551	49,500	49,500	46,000
5-	706	MATERIALS AND SUPPLIES	297	318	500	500	500
5-	717	COMPUTER EQUIPMENT AND SUPPLIES	911	2,530	4,000	4,000	4,000
5-	723	OFFICE SUPPLIES	413	241	300	250	300
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	2,419	693	5,500	2,000	3,800
5-	752	UNIFORMS	338	964	1,000	1,000	1,000
5-	799	MISCELLANEOUS	0	0	0	0	0
	TOTAL COMMODITIES		4,378	4,746	11,300	7,750	9,600
6-	790	CAPITAL OUTLAY	3,301	21,669	32,000	32,000	21,000
6-	792	COMPUTER AIDED DISPATCH EQUIPMENT	51,082	22,684	26,500	26,500	38,985
	TOTAL CAPITAL		54,383	44,353	58,500	58,500	59,985
7-	715	MAINTENANCE OF OTHER EQUIPMENT	9,009	11,083	12,300	11,300	29,750
7-	716	MAINTENANCE OF 911 EQUIPMENT	50,202	65,819	60,400	55,400	60,000
	TOTAL REPAIRS & MAINTENANCE		59,211	76,902	72,700	66,700	89,750
8-	789	TRANSFER DEBT SERVICE(911 Cntr @ Schertz)	25,000	0	0	0	0
	TOTAL TRANSFERS		25,000	0	0	0	0
	TOTAL EMERGENCY TELEPHONE SYSTEM EXP		329,281	312,338	306,960	301,090	321,120

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

EMERGENCY TELEPHONE SYSTEM 03-00

EMERGENCY TELEPHONE SYSTEM SUMMARY	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL REVENUES	348,147	315,451	315,000	297,550	287,000
TOTAL EXPENDITURES	329,281	312,338	306,960	301,090	321,120
NET INCOME / (LOSS)	18,866	3,113	8,040	(3,540)	(34,120)
BEGINNING BALANCE MAY 1	211,208	230,074	233,187	233,187	229,647
ENDING BALANCE APRIL 30	230,074	233,187	241,227	229,647	195,527

FIRE FUND

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

			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
5-	632	DONATIONS	21,333	4,545	2,000	12,000	2,000
5-	642	SODA MACHINE REVENUE	6,834	2,042	2,500	1,000	2,000
			28,167	6,587	4,500	13,000	4,000

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
5-	725	SODA PURCHASE	568	2,466	2,500	1,285	2,000
5-	726	ANTIQUE FIRE TRUCK REPAIRS	0	0	4,500	585	2,000
5-	799	MISCELLANEOUS	1,266	3,953	0	5,350	6,000
			1,834	6,419	7,000	7,220	10,000

FIRE FUND SUMMARY	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL REVENUES	28,167	6,587	4,500	13,000	4,000
TOTAL EXPENDITURES	1,834	6,419	7,000	7,220	10,000
NET INCOME / (LOSS)	26,333	168	(2,500)	5,780	(6,000)
BEGINNING BALANCE MAY 1	0	26,333	26,501	26,501	32,281
ENDING BALANCE APRIL 30	26,333	26,501	24,001	32,281	26,281

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	20,000
Training	5,000
Station Equipment	5,000
	$40,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

FOREIGN FIRE INSURANCE TAX FUND 05-00

		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
617	FOREIGN FIRE INSURANCE TAX	32,558	38,405	38,000	49,130	40,000
690	INTEREST REVENUE	60	0	0	0	0
699	MISCELLANEOUS	0	0	0	0	0
		32,618	38,405	38,000	49,130	40,000

BUDGETED EXPENDITURES		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
790	FIREFIGHTING/EMERGENCY MEDICAL EQUIP	30,818	27,123	75,000	55,000	40,000
799	MISCELLANEOUS	0	0	0	0	0
		30,818	27,123	75,000	55,000	40,000

FOREIGN FIRE INSURANCE TAX FUND SUMMARY	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL REVENUES	32,618	38,405	38,000	49,130	40,000
TOTAL EXPENDITURES	30,818	27,123	75,000	55,000	40,000
NET INCOME / (LOSS)	1,800	11,282	(37,000)	(5,870)	0
BEGINNING BALANCE MAY 1	40,529	42,329	53,611	53,611	47,741
ENDING BALANCE APRIL 30	42,329	53,611	16,611	47,741	47,741

TIMBER CREEK SPECIAL SERVICE AREA

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

Account Detail

780 Retention Pond Maintenance

Pond Maintenance	$3,800
Miscellaneous	400
	$4,200

781 Landscape Maintenance

Maintenance 1,248 x 8	$8,910
Plant Material Replacement	350
Watering	1,000
Sign Plantings	340
	$10,600

799 Miscellaneous

Miscellaneous Repairs and Reserve	$4,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

TIMBER CREEK SPECIAL SERVICE AREA 06-00

BUDGETED REVENUES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
601 PROPERTY TAX	24,303	23,887	21,810	21,900	21,100
690 INTEREST REVENUE	61	2	0	0	0
699 MISCELLANEOUS	0	0	0	0	0
	24,364	23,889	21,810	21,900	21,100

BUDGETED EXPENDITURES	2009-10 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
728 ADMINISTRATION	-	-	-	-	1,000
780 RETENTION POND MAINTENANCE	3,602	3,600	5,000	3,600	4,200
781 LANDSCAPING	8,599	10,464	11,100	9,000	10,600
799 MISCELLANEOUS	1,000	0	5,000	1,200	4,000
	13,201	14,064	21,100	13,800	19,800

TIMBER CREEK SPECIAL SERVICE AREA	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL REVENUES	24,364	23,889	21,810	21,900	21,100
TOTAL EXPENDITURES	13,201	14,064	21,100	13,800	19,800
NET INCOME / (LOSS)	11,163	9,825	710	8,100	1,300
BEGINNING BALANCE MAY 1	17,322	28,485	38,310	38,310	46,410
ENDING BALANCE APRIL 30	28,485	38,310	39,020	46,410	47,710

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	$40,000
	Opticom Maintenance	5,100
	Opticom Improvement	9,750
	Thermoplastic Striping	10,000
		$64,850
738	**Asphalt Resurfacing**	
	Dymond Road Reconstruction	$600,000

MOTOR FUEL TAX 07-00

BUDGETED REVENUES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
624 MOTOR FUEL TAX ALLOTMENTS	551,786	533,583	541,000	624,900	543,000
625 STATE REIMBURSEMENT	0	0	0	0	0
690 INTEREST	7,161	214	0	450	500
699 MISCELLANEOUS	0	0	0	0	0
TOTAL MOTOR FUEL TAX REVENUES	558,947	533,797	541,000	625,350	543,500

BUDGETED EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
706 MATERIALS & SUPPLIES	220,745	-		50,000	-
707 STREETLIGHT ENERGY	65,813	-		-	-
716 MAINT STREETS & ALLEYS	36,566	86,750	35,100	92,500	64,850
738 ASPHALT RESURFACING	857,941	461,832	505,640	244,270	600,000
799 MISCELLANEOUS	0	0	0	0	0
TOTAL MOTOR FUEL TAX EXPENDITURES	1,181,065	548,582	540,740	386,770	664,850

MOTOR FUEL TAX SUMMARY	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL REVENUES	558,947	533,797	541,000	625,350	543,500
TOTAL EXPENDITURES	1,181,065	548,582	540,740	386,770	664,850
NET INCOME / (LOSS)	(622,118)	(14,785)	260	238,580	(121,350)
BEGINNING BALANCE MAY 1	761,472	139,354	124,569	124,569	363,149
ENDING BALANCE APRIL 30	139,354	124,569	124,829	363,149	241,799

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

701	**Libertyville Days**	
	Police Salaries	$24,000
713	**Downtown Beautification**	
	Landscape-Streetscape Maintenance	$7,000
	Miscellaneous Landscape	3,000
	Downtown Planting	9,000
		$19,000
720	**Cook House**	
	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	3,000
		$15,000
761	**Special Events**	
	Holiday on the Square	$2,000
	Holiday Wreaths and Garland	11,900
	Memorial Day	600
		$14,500

762	**Civic Center**	
	Elevator Maintenance	$2,100
	Sprinklers/Fire Extinguisher	600
	Interior Maintenance/Painting	500
	General Maintenance	1,200
	Plumbing, Electrical	1,000
	HVAC Maintenance	2,500
	Automatic Door Opener	3,000
	Gutter Replacement	2,000
	Misc.	1,500
		$14,400
770	**Sports Complex Marketing**	
	Website Maintenance	$6,500
	Marketing and Advertising	33,500
		$40,000
781	**Adler Cultural Center**	
	HVAC Maintenance	$2,500
	Painting, Powerwashing	2,500
	Fire Extinguisher	500
	Replace Heaters	2,000
	Door Replacement	2,500
		$10,000

HOTEL/MOTEL TAX FUND 13-00

BUDGETED REVENUES		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
601	HOTEL/MOTEL TAX	180,875	152,480	165,000	210,000	215,000
611	BANNER SALES	700	0	0	0	0
625	LCCF CONTRIBUTION-LIBERTYVILLE DAYS	15,397	12,761	13,000	11,270	12,000
645	GOOSEDROP FESTIVAL	2,594	2,095	2,100	0	0
690	INTEREST REVENUE	68	0	0	0	0
699	MISCELLANEOUS	0	0	0	0	0
		199,634	167,336	180,100	221,270	227,000

BUDGETED EXPENDITURES		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
701	LIBERTYVILLE DAYS	28,311	23,272	24,000	22,935	24,000
713	DOWNTOWN BEAUTIFICATION	0	18,749	18,000	18,500	19,000
720	COOK HOUSE	11,156	4,718	15,000	12,930	15,000
745	GOOSEDROP FESTIVAL	2,424	1,235	2,100	0	0
750	MAINSTREET LIBERTYVILLE	5,000	5,000	5,000	5,000	5,000
755	BANNER PROGRAM	1,647	0	0	0	0
757	VILLAGE BAND	3,055	3,360	3,000	3,030	3,000
759	TOURISM PROMOTIONS	17,251	9,115	15,000	13,000	15,000
760	LAKE CO CONVENTION & VISITOR'S BUREAU	10,000	10,000	10,000	10,000	10,000
761	SPECIAL EVENTS	15,736	13,822	14,500	13,900	14,500
762	CIVIC CENTER	0	0	0	0	14,400
770	SPORTS COMPLEX MARKETING	93,513	49,114	60,000	25,000	40,000
781	ADLER CULTURAL CENTER	35,393	2,251	10,000	7,100	10,000
795	LEASE PAYMENTS	345	0	0	0	0
799	MISCELLANEOUS	0	0	0	0	0
		223,831	140,636	176,600	131,395	169,900

HOTEL/MOTEL TAX FUND SUMMARY	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL REVENUES	199,634	167,336	180,100	221,270	227,000
TOTAL EXPENDITURES	223,831	140,636	176,600	131,395	169,900
NET INCOME / (LOSS)	(24,197)	26,700	3,500	89,875	57,100
BEGINNING BALANCE MAY 1	46,716	22,519	49,219	49,219	139,094
ENDING BALANCE APRIL 30	22,519	49,219	52,719	139,094	196,194

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.

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Public Service Officer	1	1	$46,225
Public Service Officer	1 (50%)	1 (50%)	25,765
Administrative Secretary	1 (25%)	1 (25%)	14,890
Accounting Assistant	0	1 (15%)	8,715
Overtime			500
			$96,095

Account Detail

710 Phone

Pay Phones (2 @ 77/month)	$1,835
Alarm Line	615
Emergency Phone	6,000
	$8,450

713 Maintenance Grounds

Landscaping – Downtown Train	$7,000
Landscaping Prairie Crossing and Harris Road	7,000
Snow Plowing	50,000
Janitorial Services	3,600
Other	9,400
Downtown Station	10,000
	$87,000

720 Insurance

Medical	$18,455
Dental	1,405
Life	55
	$19,915

730 Rental of Land

Legion Lot	$8,900
Metra Easement	0
	$8,900

790 Capital Outlay

Ticketing System Interface	$4,000
Automated Parking Fee Collection System	$70,000
	$74,000

BUDGETED REVENUES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2011-12 ESTIMATE	2011-12 APPROVED
665 PERMIT FEES	138,849	166,325	160,000	160,000	160,000
666 DAILY FEES	30,161	10,668	15,000	26,500	26,000
667 NORTH CENTRAL COMMUTER	22,598	24,448	23,000	18,500	20,000
668 MILWAUKEE DISTRICT NORTH STATION	70,185	74,081	78,000	61,000	61,000
669 AMERICAN LEGION LOT	7,673	0	0	0	0
670 DAILY ENVELOPE FEE	17,547	23,048	24,000	23,000	23,000
671 CONVENIENCE PASS-PRAIRIE XING	39,153	45,363	46,500	47,500	47,500
690 INTEREST	19,692	10,892	1,000	7,400	0
699 MISCELLANEOUS	-	-	-	-	-
TOTAL COMMUTER PARKING REVENUES	345,858	354,825	347,500	343,900	337,500

BUDGETED EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1- 701 SALARIES	85,677	80,619	91,720	53,300	96,095
TOTAL SALARIES & WAGES	85,677	80,619	91,720	53,300	96,095
2- 720 INSURANCE	17,245	17,329	18,975	2,875	19,915
2- 793 EMPLOYER CONTRIBUTION - IMRF	7,993	7,848	10,090	5,000	11,055
2- 794 EMPLOYER CONTRIBUTION - FICA	6,260	5,893	7,020	3,870	7,355
TOTAL EMPLOYEE BENEFITS	31,498	31,070	36,085	11,745	38,325
3- 721 INTERGOVERNMENTAL RISK MGMT AGENCY	489	17,444	21,715	16,315	17,950
3- 728 CONSULTING	0	0	0	0	0
3- 729 SOFTWARE MAINTENANCE	0	0	0	2,300	2,500
3- 730 RENTAL OF LAND	10,900	10,900	8,700	8,700	8,900
TOTAL CONTRACTUAL	11,389	28,344	30,415	27,315	29,350
4- 708 ELECTRICITY	6,456	6,229	7,100	6,200	6,600
4- 710 PHONE	7,852	8,397	8,285	8,200	8,450
TOTAL UTILITIES	14,308	14,626	15,385	14,400	15,050
5- 706 MATERIALS AND SUPPLIES	4,311	5,364	5,000	5,000	5,000
5- 722 POSTAGE	15,446	1,754	2,500	1,500	1,700
5- 750 REFUNDS	2,220	1,593	2,000	1,000	2,000
5- 799 MISCELLANEOUS	(154)	448	0	0	0
TOTAL COMMODITIES	21,823	9,159	9,500	7,500	8,700
6- 790 CAPITAL	0	0	67,000	12,500	74,000
6- 791 MILWAUKEE DIST NORTH STATION IMPROVEMENTS	0	0	3,000	0	3,000
6- 792 NORTH CENTRAL STATION IMPROVEMENTS	1,640	0	5,000	0	5,000
TOTAL CAPITAL	1,640	0	75,000	12,500	82,000
7- 713 MAINTENANCE GROUNDS	107,224	98,983	87,400		87,000
TOTAL REPAIRS & MAINTENANCE	107,224	98,983	87,400	0	87,000
TOTAL COMMUTER PARKING EXPENDITURES	273,559	262,801	345,505	126,760	356,520

COMMUTER PARKING SUMMARY	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL REVENUES	345,858	354,825	347,500	343,900	337,500
TOTAL EXPENDITURES	273,559	262,801	345,505	126,760	356,520
NET INCOME / (LOSS)	72,299	92,024	1,995	217,140	(19,020)
BEGINNING BALANCE MAY 1	984,034	1,056,333	1,148,357	1,148,357	1,365,497
ENDING BALANCE APRIL 30	1,056,333	1,148,357	1,150,352	1,365,497	1,346,477

WATER AND SEWER OPERATING REVENUES

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

WATER & SEWER OPERATING REVENUES 20-00

BUDGETED REVENUES		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
601	THORNBURY SSA TAX	25,479	25,498	25,480	25,500	0
644	WATER SALES	3,665,082	3,610,774	3,928,500	4,020,000	4,506,000
645	TANKER SALES	3,658	1,808	1,500	3,770	2,500
646	WATER SALES - PENALTIES	17,031	18,189	16,000	20,000	20,000
647	SEWER CHARGES	1,969,170	1,995,151	2,100,000	2,120,000	2,699,000
648	SEWER CHARGES - PENALTIES	10,705	11,047	10,000	11,000	11,000
661	WATER CONNECTION FEES	77,569	44,460	50,000	55,000	20,000
662	SEWER CONNECTION FEES	49,221	2,475	0	36,000	10,000
663	COUNTY SEWER CHARGE	0	0	0	456,850	327,400
664	LAKE COUNTY CONNECTION FEES	0	0	0	0	0
665	NORTHWEST AREA WATER CONNECTION FEE	0	0	0	0	0
666	NORTHWEST AREA SEWER CONNECTION FEE	0	0	0	0	0
667	NW AREA DEBT TRANSFER	90,000	90,000	0	0	0
677	DAMAGE TO VILLAGE PROPERTY	0	0	0	5,300	0
684	METERS AND READOUTS	38,936	29,836	30,000	10,000	10,000
690	INTEREST	90,748	22,196	25,000	7,000	7,000
	BOND PROCEEDS	0		0	0	0
696	AMORT OF DEFERRED CELL TOWER REVENUE	8,000	8,000	0	0	0
699	MISCELLANEOUS	5,851	52,677	1,500	6,500	4,000
TOTAL WATER REVENUES		6,051,450	5,912,111	6,187,980	6,776,920	7,616,900

2010-11 Goals

1. Complete the Wastewater Treatment Plant Mechanical and Electrical Improvements projects left from 2009-10. Project #1 with Aldridge Electric is just about complete (as of December 2010). Punch list items need to be checked for completion before final payment in made. Project #2 with Manusos Construction Company is also about complete and punch list needs to be developed. Wastewater Treatment Plant staff and Engineering will be working on this. Both projects in total will be under budget.

2. Complete the following Water & Sewer Capital Improvement projects: Woodland Road Watermain Replacement, Seventh Avenue Watermain Replacement, Engineering and Design of the Cass Avenue Diversion Sewer and Rehabilitation of Well #12. There was no funding in FY10-11 for Woodland W/M replacement. (There was no funding for any of these).

3. Punch list items for Seventh Avenue (Phase I) was completed this spring, and final payment made. Phase II design is 99% complete, no funding for construction of Phase II this year; possibly in fiscal year 2011-12. (Funding for Phase II may have to be deferred again, depending on how much money must be "diverted" to W/M and sanitary sewer replacement needed for Route 21/137 reconstruction project).

4. No funding for design or construction of a new force main and gravity sewer going south from the lift station at Peterson Rd./Cass Avenue intersection. Preliminary discussions held with Lake County this past spring; they have indicated a willingness to grant the Village the necessary easements through the County farm property for this project.

5. Complete construction of the sanitary sewer siphon crossing under the Des Plaines River: Construction has been substantially complete since late September 2010, including restoration. Awaiting delivery of stop-logs for installation of diversion structure. Contract will remain open until next spring; it is anticipated that the contractor will have some minor corrective work to do in turf restored area, and there may be a few other items noted on the punch list.

6. Continue efforts related to backflow prevention compliance and inspection throughout the water system. This process is ongoing and will carryover to the 2011-12 fiscal year and beyond.

7. Participate in Basin 17 Inflow & Infiltration Study recommendations. Project 0910 is nearly complete. General flow review, flow monitoring and sewer system evaluation along with smoke testing and manhole inspections have been completed. We are waiting for final project closeout.

8. Participate in possible Inflow & Infiltration Study of Hollister Lift Station area. This project was put on hold in the 2010/11 fiscal year

2011-12 Goals

1. Replace Water Meter. Complete to remove and replace obsolete water meters in high usage applications to ensure proper billing and accountability.

2. Inflow and Infiltration. Continue with Inflow & Infiltration Studies in various sanitary sewer basins to identify sources of unwarranted storm waters that would then need to be treated at the Waste Water Treatment Plant.

3. Investigate New Reading Technology. Continue with our comprehensive water meter reading with newer technology to enhance proper billing.

4. Backflow Inspections. Continue with the ongoing cross connection/backflow device inspections to ensure safe drinking water standards.

5. Leak Detention. Continue to do water system leak detection to find and repair leaks where they are found.

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.

Performance Data

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimate 2010-11	Projected 2011-12
Output Measures					
Water Supplied (mgd)	2.732	2.305	2.800	2.800	2.610
Water Main Breaks	22	31	25	21	25
Service Calls	2,485	2,700	2,700	3,180	2,700
Meters Replaced	87	94	126	112	125
Large Meters Tested	3	9	9	4	9
Number of Meters Converted to Radio Read	1	79	400	248	400
Utility Locates	3,585	3,600	3,500	2,091	3,500
Effectiveness Measures					
Water Main Replacements (l.f.)	17,670	4,206	1,584	1,000	1,000
New Water Mains Installed (miles)	3.34	0.79	0.00	0.00	0.00
Number of Service Connections	7,635	7,914	7,920	7,930	7,930
Efficiency Measures					
Water Rate per 1,000 gallons	$4.40	$4.50	$4.65	$4.80	$4.95
Water Utility Accounts	7,463	7,463	7,469	8,083	8,095
No. of staff per no. of Village Water Accounts	1:1,493	1:1,493	1:1,245	1:1,247	1:1,247

Authorized Personnel	**2010-11 Positions**	**2011-12 Positions**	**2011-12 Approved**
Administration			
Director of Public Works	1 (30%)	1 (30%)	$41,850
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	31,030
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	20,385
Village Administrator	1 (20%)	1 (20%)	39,330
Finance Director	1 (15%)	1 (15%)	20,120
Assistant to Public Works Director	1 (30%)	1 (30%)	19,445
			$172,160
Clerical			
Secretary	1 (60%)	1 (60%), 1 (25%)	$40,265
Accounting Assistant	2 (40%), 1 (70%)	2 (40%)	46,475
Assistant Director of Finance	0	1 (50%)	36,440
Senior Accountant	1 (40%)	0	0
Cashier/Receptionist	2 (40%)	1 (40%), 1 (70%)	46,515
			$169,695
Engineering			
Senior Project Engineer	1 (30%)	1 (30%)	$29,295
Project Engineer	2 (30%)	1 (30%)	19,695
Engineering Inspector	1 (30%)	0 (30%)	0
GIS Coordinator/Engineering Inspector	1 (35%)	1 (30%)	21,825
Office Assistant	1 (20%)	1 (20%)	$3,545
			$74,360
Salaries – Maintenance			
Water System Supervisor	1 (90%)	0(90%)	$0
Water System Operator	3 (90%)	3 (90%)	190,615
Utility Technician	1 (30%)	1 (30%)	14,795
Public Works Team Leader	2 (15%)	1 (15%) 1 (90%)	73,615
Public Works Maintenance Technician	7 (15%)	6 (15%)	50,605
Water Meter Technician	1 (50%)	1 (45%)	19,715
Overtime			12,500
			$361,845

Account Detail

712 Maintenance of Building & Grounds

Janitorial Contract	3,000
Red Top Reservoir Roof Repair	0
Alarm Panel (50% of cost)	3,750
Miscellaneous	1,500
	$8,250

715 Maintenance – Equipment

Pumps, Valves, Scada	$7,500
Generator	5,000
	$12,500

720 Insurance

Medical	$61,980
Dental	3,585
Life	285
	$65,850

721 IRMA

Annual Contribution	$39,645
Deductible Losses	2,000
	$41,645

726 Travel, Training and Dues

Dues	$315
Seminars	1,100
Conferences	600
Public Service Institute	1,200
	$3,215

728 Technical Services

EPA Sampling	9,000
Public Information Report	1,850
SCADA System	3,000
Bill Printing Outsourcing	8,500
JULIE Locate Service	4,000
Hydrant Painting	8,000
Commercial Meter Testing	2,500
Leak Survey	8,500
Other	4,195
	$49,545

790 Capital

Utility Locator (50%)	$2,500

798 Purchase of Water – CLCJAWA

952,185,400 Gal @ $2.52	2,399,510
Telephone/Electric Peterson	3,000
	$2,402,510

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

WATER OPERATING EXPENDITURES 20-01

BUDGETED EXPENDITURES		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1- 701	SALARIES - ADMINISTRATIVE	169,014	171,318	162,380	162,380	172,160
1- 702	SALARIES - CLERICAL	156,288	163,805	169,340	169,340	169,695
1- 703	SALARIES - ENGINEERING	121,037	111,892	77,170	79,290	74,360
1- 704	SALARIES - MAINTENANCE	400,624	360,935	342,420	342,420	361,845
	TOTAL SALARIES & WAGES	846,963	807,950	751,310	753,430	778,060
2- 720	INSURANCE	59,349	67,192	63,810	65,530	65,850
2- 740	SICK LEAVE BUYBACK	0	39,129	0	18,770	0
2- 793	EMPLOYER CONTRIBUTION - IMRF	79,665	84,511	80,950	80,175	86,925
2- 794	EMPLOYER CONTRIBUTION - FICA	61,089	61,234	55,530	55,015	57,370
	TOTAL EMPLOYEE BENEFITS	200,103	252,066	200,290	219,490	210,145
3- 721	INTERGOVERNMENTAL RISK MGMT AGENCY	35,164	41,995	50,255	38,540	41,645
3- 728	TECHNICAL SERVICES	43,214	30,580	49,100	47,415	49,545
	TOTAL CONTRACTUAL	78,378	72,575	99,355	85,955	91,190
4- 708	ELECTRICITY	60,953	53,603	46,500	46,500	46,500
4- 709	NORTH SHORE GAS	6,750	6,562	6,000	6,000	6,000
4- 710	TELEPHONE	9,972	9,814	8,700	8,700	8,700
	TOTAL UTILITIES	77,675	69,979	61,200	61,200	61,200
5- 706	MATERIALS AND SUPPLIES	9,840	8,812	8,500	8,500	9,700
5- 722	POSTAGE	12,389	11,194	15,000	15,000	15,000
5- 723	OFFICE SUPPLIES	1,313	1,640	2,000	2,000	2,000
5- 726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	4,651	4,538	3,025	2,700	3,215
5- 729	METERS-NEW CONSTRUCTION	37,308	27,240	20,000	20,000	20,000
5- 736	CREDIT CARD FEES	8,011	13,540	10,000	16,000	16,000
5- 752	UNIFORMS	3,100	2,764	3,050	3,150	3,200
5- 761	BAD DEBT EXPENSE	13	0	100	8,000	1,500
5- 791	VEHICLE REPLACEMENT FEES	39,990	39,450	39,445	39,445	40,725
5- 798	PURCHASE OF WATER-CLCJAWA	2,044,677	2,105,831	2,340,000	2,297,000	2,402,510
5- 799	MISCELLANEOUS	675	1,383	4,000	3,500	3,500
	TOTAL COMMODITIES	2,161,967	2,216,392	2,445,120	2,415,295	2,517,350
6- 790	CAPITAL OUTLAYS	14,028	12,200	3,000	2,985	2,500
	TOTAL CAPITAL	14,028	12,200	3,000	2,985	2,500
7- 712	MAINTENANCE BUILDING AND GROUNDS	6,521	18,888	16,800	16,330	8,250
7- 714	MAINTENANCE MOTOR VEHICLES	26,850	47,200	35,800	35,800	35,800
7- 715	MAINTENANCE OTHER EQUIPMENT	7,222	14,812	13,000	10,000	12,500
7- 716	MAINTENANCE WATER LINES	33,417	31,639	35,000	35,000	35,000
	TOTAL REPAIRS & MAINTENANCE	74,010	112,539	100,600	97,130	91,550
8- 781	TRANSFER SALES TAX BOND FUND (Schertz Bldg)	43,690	0	0	0	0
8- 788	TRANSFER SALES TAX BOND FUND (PW Facility)	30,000	0	0	0	0
8- 789	TECHNOLOGY EQUIPMENT & REPLACEMENT	35,000	35,000	35,000	35,000	35,000
	TOTAL TRANSFERS	108,690	35,000	35,000	35,000	35,000
	TOTAL WATER EXPENDITURES	3,561,814	3,578,701	3,695,875	3,670,485	3,786,995

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

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimate 2010-11	Projected 2011-12
Output Measures					
Sewer Cleaned	14.4	16.6	14	117	90
Manholes Repaired	20	26	42	40	26
Manholes Inspected	616	653	650	776	650
Sewer Televised (miles)	3.33	0.60	0.40	0.87	1.00
Lift Station Maintenance (hours)	1,379	1,200	1,200	1,200	1,200
Effectiveness Measures					
Miles of Sanitary Sewer	95.2	95.2	95.2	95.2	95.2
Percentage of Sanitary Sewer Cleaned (miles)	15.13%	17.44%	14.71%	31.00%	15.76%
Sewer Blockages Reported by Customers	60	27	20	15	20
Sewer Blockages in Village Sewer Mains	23	4	4	6	4
Efficiency Measures					
Rate per 1,000 Gallons	2.7	2.7	2.7	2.78	2.78
Number of Staff per Mile of Sanitary Sewer	1:31.73	1:31.73	1:31.73	1:31.73	1:31.73

PUBLIC WORKS - SEWER

Authorized Personnel	**2010-11 Positions**	**2011-12 Positions**	**2011-12 Approved**
Administration			
Director of Public Works	1 (30%)	1 (30%)	$41,850
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	31,030
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	20,385
Assistant to Public Works Director	1 (30%)	1 (30%)	19,445
			$112,710
Engineering			
Senior Project Engineer	1 (20%)	1 (20%)	$19,505
Project Engineer	2 (20%)	1 (20%)	13,130
GIS Coordinator/Engineering Inspector	1 (35%)	1 (40%)	29,095
			$61,730
Salaries - Maintenance			
Maintenance Technician	1 (80%) 1 (90%) 7 (5%)	1 (80%) 1 (90%) 6 (5%)	$98,410
Public Works Team Leader	1 (90%) 2 (5%)	1 (45%) 2 (5%)	30,250
Utility Technician	1 (30%)	1 (30%)	14,795
Water Meter Technician	1 (50%)	1 (45%)	19,715
W.W.T.P. Operators	4 (20%)	4 (20%)	53,470
Overtime			15,100
			$231,740

Account Detail

715 Maintenance – Lift Station

Equipment	$20,000
Generator Maintenance	5,500
Pump Station Valves	10,000
Miscellaneous	500
	$36,000

716 Maintenance – Sewer Lines

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

720 Insurance

Medical	$37,140
Dental	2,755
Life	170
	$40,065

721 IRMA

Annual Contribution	$39,300
Deductible Losses	2,000
	$41,300

728 Technical Services

Flow Meter Test	500
RR Lease	450
Miscellaneous	1,070
Fire Extinguisher	500
	$2,520

790 Capital

Utility Locator (50%)	$2,500

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

SEWER OPERATING EXPENDITURES 20-02

BUDGETED EXPENDITURES		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1- 701	SALARIES - ADMINISTRATIVE	111,303	109,797	105,870	105,870	112,710
1- 703	SALARIES - ENGINEERING	112,087	98,228	60,595	63,530	61,730
1- 704	SALARIES - MAINTENANCE	262,100	255,260	219,695	219,690	231,740
TOTAL SALARIES & WAGES		485,490	463,285	386,160	389,090	406,180
2- 720	INSURANCE	50,259	51,986	44,245	40,425	40,065
2- 740	SICK LEAVE BUYBACK	0	5,794	0	22,495	0
2- 793	EMPLOYER CONTRIBUTION - IMRF	44,161	46,598	42,475	41,960	46,710
2- 794	EMPLOYER CONTRIBUTION - FICA	33,977	34,293	28,920	28,575	30,390
TOTAL EMPLOYEE BENEFITS		128,397	138,671	115,640	133,455	117,165
3- 721	INTERGOVERNMENTAL RISK MGMT AGENCY	33,972	38,306	49,385	35,725	41,300
3- 728	TECHNICAL SERVICES	14,720	6,919	2,830	2,890	2,520
TOTAL CONTRACTUAL		48,692	45,225	52,215	38,615	43,820
4- 707	COUNTY SEWER SERVICE	0	0	25,000	112,500	597,000
4- 708	ELECTRICITY	0	17,332	19,000	18,700	19,000
4- 709	NATURAL GAS	0	1,860	3,000	2,500	3,000
4- 710	TELEPHONE	1,104	1,141	1,200	1,400	1,450
TOTAL UTILITIES		1,104	20,333	48,200	135,100	620,450
5- 706	MATERIALS AND SUPPLIES	5,141	4,698	4,700	4,700	4,700
5- 722	POSTAGE	8,595	8,952	8,500	8,500	8,500
5- 723	OFFICE SUPPLIES	96	33	0	0	0
5- 726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	1,645	1,080	1,300	575	1,300
5- 752	UNIFORMS	1,315	1,381	1,250	1,110	1,250
5- 791	VEHICLE REPLACEMENT FEES	19,515	19,515	21,830	21,830	21,830
5- 799	MISCELLANEOUS	389	189	500	500	500
TOTAL COMMODITIES		36,696	35,848	38,080	37,215	38,080
6- 790	CAPITAL OUTLAYS	4,848	6,389	5,440	4,965	2,500
TOTAL CAPITAL		4,848	6,389	5,440	4,965	2,500
7- 714	MAINTENANCE MOTOR EQUIPMENT	14,460	17,760	33,100	33,100	20,000
7- 715	MAINTENANCE LIFT STATIONS	44,222	26,680	26,150	25,400	36,000
7- 716	MAINTENANCE SEWER LINES	25,619	11,847	18,500	18,500	18,500
TOTAL REPAIRS & MAINTENANCE		84,301	56,287	77,750	77,000	74,500
8- 788	TRANSFER SALES TAX BOND FUND (PW Facility)	30,000	0	0	0	0
8- 789	TRANSFER TECHNOLOGY EQUIPMENT REPLACEMENT FUND	35,000	35,000	35,000	35,000	35,000
TOTAL TRANSFERS		65,000	35,000	35,000	35,000	35,000
TOTAL SEWER EXPENDITURES		854,528	801,038	758,485	850,440	1,337,695

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 2007-08	Actual 2008-09	Actual 2009-10	Estimate 2010-11	Projected 2011-12
Output Measures					
Wastewater Treated **(Billion Gal/year)**	1.46	1.47	1.46	1.37	1.46
Excess Flow	55.65	60.00	36.00	30.00	40.00
Remaining Treatment Allocation to Lake County and Green Oaks (gpd)	140,225	140,000	140,000	140,000	140,000
Work Orders Completed	1821	1602	1729	1600	1650
Lift Station Maintenance (hours)	1,379	1,200	1,200	1,200	1,200
Average Daily Flow Million gal/day	4.01	4.10	4.00	3.75	4.00
Effectiveness Measures					
Annual dry tons of biosolids hauled to agricultural land (Jan-Dec Calendar year) Per Sludge permit	436.08	395.13	548.56	420	450
Number of odor complaints	0	0	1	1	1
Efficiency Measures					
Number of staff per 1 million gallons of wastewater treated	0.802	0.820	0.800	0.800	0.750
Effluent Parameters (standard)					
BOD5 (10 mg/l)	2.30	2.50	2.20	2.00	2.00
TSS (12 mg/l)	3.40	3.00	2.70	2.20	2.20
Ammonia Nitrogen					
April-October (Avg. 1.5 mg/l)	0.55	0.34	0.43	0.20	0.50
November-February (Avg. 4.0 mg/l)	0.80	0.83	0.94	0.80	0.80
March (Avg. 2.4 mg/l)	0.63	1.31	1.69	1.5	1.5

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Administration			
Director of Public Works	1 (25%)	1 (25%)	$34,875
Assistant to the Director of Public Works	1 (25%)	1 (25%)	16,205
			$51,080
Operators			
W.W.T.P. Superintendent	1	1	$100,015
W.W.T.P. Operator II	1 (80%)	1 (80%)	56,625
W.W.T.P. Operator I	2 (80%)	2 (80%)	105,165
Public Works Maintenance Technician	1 (10%)	1 (10%)	5,420
W.W.T.P. Equipment Technician	1 (80%)	1 (80%)	52,080
Overtime			36,000
			$355,305

Account Detail

706	**Materials & Supplies**	
	Deodorizing Materials	$10,000
	Tools and Equipment	3,500
	Electric, Plumbing, & Paint	2,500
	Lab Supplies	5,500
	Janitorial Supplies	2,000
	Other	2,000
	Lab Probe	1,000
		$26,500
707	**Chemicals**	
	Sodium Hypochlorite for sand filter	$2,000
	Sodium Bisulfate	5,500
	Sodium Hypochlorite for Chlorination	10,000
	Hydro Clean	2,000
		$19,500
712	**Maintenance of Building and Grounds**	
	Snow Removal	$1,300
	Landscape Contract	12,000
	Building Maintenance	6,000
		$19,300
720	**Insurance**	
	Medical	$80,200
	Dental	6,030
	Life	285
		$86,515
721	**IRMA**	
	Annual Contribution	$39,645
	Deductible Losses	2,000
		$41,645
728	**Technical Services**	
	NPDES Fees	$17,500
	Consultant	7,500
	Miscellaneous	2,725
		$27,725

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

WASTE WATER TREATMENT PLANT 20-03

BUDGETED EXPENDITURES		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1- 701	SALARIES - ADMINISTRATIVE	50,887	49,242	47,760	47,760	51,080
1- 704	SALARIES - OPERATORS	356,059	354,684	338,050	337,550	355,305
	TOTAL SALARIES & WAGES	406,946	403,926	385,810	385,310	406,385
2- 720	INSURANCE	71,474	75,831	82,305	80,970	86,515
2- 740	SICK LEAVE BUYBACK	0	0	0	0	0
2- 793	ILLINOIS MUNICIPAL RETIREMENT FUND	37,577	39,790	42,440	40,100	46,735
2- 794	FICA/MEDICARE	29,007	29,249	29,470	29,470	30,840
	TOTAL EMPLOYEE BENEFITS	138,058	144,870	154,215	150,540	164,090
3- 721	INTERGOVERNMENTAL RISK MGMT AGENCY	34,280	38,648	50,255	36,040	41,645
3- 728	TECHNICAL SERVICES	20,750	26,728	27,500	25,000	27,725
	TOTAL CONTRACTUAL	55,030	65,376	77,755	61,040	69,370
4- 708	ELECTRICITY	277,858	255,318	265,000	260,000	265,000
4- 709	NORTH SHORE GAS	55,058	31,789	46,000	38,000	43,000
4- 710	TELEPHONE	5,429	5,191	5,100	4,800	5,100
	TOTAL UTILITIES	338,345	292,298	316,100	302,800	313,100
5- 706	MATERIALS AND SUPPLIES	27,741	28,752	26,500	28,460	26,500
5- 707	CHEMICALS	18,399	11,682	20,000	17,500	19,500
5- 718	SLUDGE REMOVAL	129,614	124,778	145,000	139,150	144,850
5- 723	OFFICE SUPPLIES	29	13	0	0	0
5- 726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	914	394	1,200	600	1,180
5- 752	UNIFORMS	2,036	1,801	2,500	2,000	2,400
5- 791	VEHICLE REPLACEMENT FEES	10,035	10,035	10,035	10,035	10,035
5- 799	MISCELLANEOUS	93	0	200	100	200
	TOTAL COMMODITIES	188,861	177,455	205,435	197,845	204,665
6- 790	CAPITAL OUTLAYS	5,806	0	0	0	0
	TOTAL CAPITAL	5,806	0	0	0	0
7- 712	MAINTENANCE BUILDING & GROUNDS	14,337	13,111	19,300	18,400	19,300
7- 714	MAINTENANCE MOTOR EQUIPMENT	11,850	10,820	18,500	18,500	12,000
7- 715	MAINTENANCE OTHER EQUIPMENT	50,533	49,418	43,750	43,250	43,750
	TOTAL REPAIRS & MAINTENANCE	76,720	73,349	81,550	80,150	75,050
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	1,229,766	1,177,274	1,240,865	1,197,685	1,252,660

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**		**796**	**Interest Payments**	
	Series 2001 Alternate Bonds (May 1)	$335,000		2001 Alternate Bonds (May 1 and Nov 1)	$36,990
	Series 1993 IEPA Loan (Sept 1 Mar 1)	$178,655		1993 IEPA Loan (Sept 1 and Mar 1)	18,245
	Series 2006 Alternate Bonds (May 1)	85,000		2006 Alternate Bonds (May and November)	$112,110
		$598,655			$167,345

WATER & SEWER DEBT SERVICE 20-04

BUDGETED EXPENDITURES		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
5- 799	MISCELLANEOUS	0	0	0	0	0
TOTAL COMMODITIES		0	0	0	0	0
9- 728	BOND ISSUE COSTS	7,116	6,005	-	-	
9- 795	PRINCIPAL PAYMENTS	548,815	0	578,390	578,390	598,655
9- 796	INTEREST PAYMENTS	221,108	201,410	189,070	189,070	167,345
9- 797	PAYING AGENT FEES	1,125	825	900	900	900
TOTAL DEBT		778,164	208,240	768,360	768,360	766,900
TOTAL UTILITY DEBT SERVICE EXPENDITURES		778,164	208,240	768,360	768,360	766,900

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

761	**Water and Sewer Capital**	
	Route 21/137 Watermain Relocation	$140,000
	Lake Street Watermain	28,000
	Dymond Road Watermain	65,000
		$233,000

775	**Sanitary Sewer Relocation**	
	Route 21/137 Sanitary Sewer Relocate	$110,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

WATER & SEWER CAPITAL IMPROVEMENTS 20-05

BUDGETED EXPENDITURES		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
5- 788	REPLACEMENT METERS	42,591	39,857	25,000	25,000	89,100
5- 793	HYDRANTS, VALVES, MISCELLANEOUS	18,369	9,378	10,000	13,000	0
5- 799	MISCELLANEOUS-CONTINGENCY	16,053	39,631	25,000	25,000	0
	TOTAL COMMODITIES	77,013	88,866	60,000	63,000	89,100
6- 750	WWTP IMPROVEMENTS	176,458	106,942	871,500	774,820	0
6- 761	WATERMAIN IMPROVEMENTS	8,691	6,066	0	1,000	233,000
6- 762	WELL #12 INSPECTION	0	0	0	6,490	0
6- 763	ROCKLAND/AMES WATERMAIN	0	0	0	0	0
6- 775	SANITARY SEWER RELOCATIONS	20,225	128	0	0	110,000
6- 776	SANITARY SEWER REPAIRS	46,604	152,516	155,000	105,000	0
6- 777	LIFT STATION IMPROVEMENTS	0	0	115,000	76,000	0
6- 778	EMERGENCY BACK UP WELL IMPROVEMENTS	48,134	0	34,000	24,000	0
6- 779	WATER/SEWER RIVER CROSSING-SOUTH ROCKLAND	348,414	60,198	505,000	796,000	10,000
6- 781	BUTTERFIELD CORRIDOR WM/SEWER REPLACEMENT	0	0	0	5,960	0
6- 783	NORTHWEST AREA SANITARY SEWR IMPROVEMENTS	1,796	0	30,000	0	0
6- 784	NORTHWEST AREA WATERMAIN IMPROVEMENTS	0	0	0	0	0
6- 785	SCADA UPGRADES	0	0	0	0	0
6- 786	SANITARY SEWER SLIPLINING	0	0	0	0	0
6- 787	NORTHWEST AREA DEBT SERVICE TRANSFER	90,000	90,000	0	0	0
6- 795	FOURTH AVE WATERMAIN	0	0	0	0	0
6- 796	WATER STORAGE TANK REHAB	240	4,250	0	0	0
	TOTAL CAPITAL	740,562	420,100	1,710,500	1,789,270	353,000
	TOTAL CAPITAL EXPENDITURES	817,575	508,966	1,770,500	1,852,270	442,100

WATER & SEWER DEPARTMENT

SUMMARY BUDGET

EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
SALARIES & WAGES	1,739,399	1,675,161	1,523,280	1,527,830	1,590,625
EMPLOYEE BENEFITS	466,558	535,607	470,145	503,485	491,400
CONTRACTUAL	182,100	183,176	229,325	185,610	204,380
UTILITIES	417,124	382,610	425,500	499,100	994,750
COMMODITIES	2,464,537	2,518,561	2,748,635	2,713,355	2,849,195
CAPITAL	765,244	438,689	1,718,940	1,797,220	358,000
REPAIRS & MAINTENANCE	235,031	242,175	259,900	254,280	241,100
TRANSFERS	193,690	90,000	90,000	90,000	90,000
DEBT	778,164	208,240	768,360	768,360	766,900
TOTAL WATER & SEWER DEPARTMENT EXPENDITURES	7,241,847	6,274,219	8,234,085	8,339,240	7,586,350

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

WATER/SEWER FUND SUMMARY	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL WATER & SEWER REVENUES	6,051,450	5,912,111	6,187,980	6,776,920	7,616,900
TOTAL WATER OPERATING EXPENDITURES	3,561,814	3,578,701	3,695,875	3,670,485	3,786,995
TOTAL SEWER OPERATING EXPENDITURES	854,528	801,038	758,485	850,440	1,337,695
TOTAL WASTEWATER TREATMENT PLANT EXP.	1,229,766	1,177,274	1,240,865	1,197,685	1,252,660
TOTAL DEBT SERVICE EXPENDITURES	778,164	208,240	768,360	768,360	766,900
TOTAL OPERATING EXPENDITURES	6,424,272	5,765,253	6,463,585	6,486,970	7,144,250
OPERATING INCOME/LOSS	(372,822)	146,858	(275,605)	289,950	472,650
TOTAL CAPITAL IMPROVEMENTS	817,575	508,966	1,770,500	1,852,270	442,100
EXCESS INCOME OVER EXPENSE	(1,190,397)	(362,108)	(2,046,105)	(1,562,320)	30,550
BEGINNING CASH BALANCE MAY 1	4,282,102	3,091,705	2,729,597	2,729,597	1,167,277
ENDING CASH BALANCE APRIL 30	3,091,705	2,729,597	683,492	1,167,277	1,197,827

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.

DEPARTMENT SUMMARY

EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
SALARIES & WAGES	1,033,390	971,510	901,770	904,740	856,790
EMPLOYEE BENEFITS	243,672	256,950	226,350	229,510	246,260
CONTRACTUAL	239,528	212,050	261,150	224,570	246,705
UTILITIES	297,674	275,551	306,000	254,260	274,100
COMMODITIES	210,238	639,186	186,200	187,150	152,400
CAPITAL	25,998	0	0	0	0
REPAIRS & MAINTENANCE	131,374	128,474	124,485	118,205	247,255
TRANSFERS	12,000	12,000	12,000	12,000	12,000
DEBT	2,360,792	2,226,024	944,250	797,010	1,029,415
TOTAL LIBERTYVILLE SPORTS COMPLEX	4,554,666	4,721,745	2,962,205	2,727,445	3,064,925

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 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% determined by the International Health and Racquet Sports Association.

3. Concession Sales: To Maintain existing gross sales of concessions from the previous fiscal year while attempting to increase overall gross sales by 2% over the gross sales of the previous year. Staff projects an overall sale increase by 1.3%.

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. Staff projects increase events by 6.6%.

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 adults. Actual participation in both Youth and Adult sports programs dropped in 2010-2011.

6. Libertyville Sports Complex Maintenance: Staff continued to improve maintenance at the LSC and painted several areas of the indoor complex.

7. To improve the Marketing of the Libertyville Sports Complex within Libertyville and Lake County Illinois. Staff worked to develop new 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 the Libertyville Sports Complex has on the community. Staff worked with members of the new marketing committee to help promote and market the Sports Complex.

2011-12 Goals

1. Improve Operations: To improve the management, operations, customer service, marketing, publicity, quality and overall profitability of each business unit of the Libertyville Sports Complex: the Indoor Events Center, Fitness Center, Driving Range, Softball Field, Kinder Korner pre-school campus, and Miniature Golf course building, as well as the Concessions operations. This will be accomplished through monthly reviews to implement immediate improvements and/or make corrections.

2. Improve Sales and Marketing Strategies: A daily focus on sales and marketing, to generate more sales, increasing revenues and improving profit margins at each of the business units of the Libertyville Sports Complex, taking good programs and making them great, improve programs that have potential, and re-think programs that are not fiscally sound. This will be done through new cost effective sales materials. This will also be done with twice a month progress reports to anticipate forecasted results.

3. Cost Effective Ideas: Generate new revenue streams with new programming, new events, and new usage of the multi-purpose facilities of the Libertyville Sports Complex campus, with development of events such as the Free Throw Challenge and Softball Home Run Derby and other events.

4. Improve Marketing: Branding, awareness and consistent messaging of the Libertyville Sports Complex and the events, programs and activities of each of the business units to allow for rebirth, financial growth, increased usage, positive image and working to earn a good reputation while shaking the past realities and perceptions. This will be accomplished through a focus of local print marketing, development of brochure-specific programs, distribution and posting of flyers, and increased use of e-mailings, and tracking effectiveness.

5. Improve Business Alliances: Develop marketing Alliances with the Libertyville area business community, Lake County corporate market, Chambers of Commerce, Convention & Visitors Bureaus, Main Street Libertyville, local school districts and other key strategic partners to foster the economic and financial business development of the business units of the Libertyville Sports Complex and creating at least one new event and/or activity with each potential partner.

6. Improve Maintenance: To keep steady with the maintenance, repairs and cleanliness of the facilities with each of the business units within the Libertyville Sports Complex to allow our customers the highest satisfaction in enjoying their experience on our campus.

7. Improve Customer Awareness: Knowing our customer, customer satisfaction, and learning of the expectations and the experiences of our customers, and gathering database information about our customers, enabling direct communication through a variety of direct connects, to keep our customers up to date and informed of programs and happenings at the Libertyville Sports Complex. This will be accomplished through training of staff as to front-lines communication skills and collection of customer data that is site specific or event specific.

Performance Data

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimate 2010-11	Projected 2011-12
Output Measures					
Golf Balls Hit	3,007,692	3,076,000	3,000,000	1,800,000	2,000,000
Adult Soft Ball Teams	123	115	120	125	125
Adult Soccer Teams	125	112	102	110	110
Youth Soccer Teams	205	170	152	160	160
Health Club Memberships	750	850	800	800	900
Birthday Parties Booked	370	370	270	300	300
Sports Complex Visitors	1,200,000	1,225,000	1,200,000	1,204,000	1,000,000

BUDGETED REVENUES		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
INDOOR SPORTS CENTER						
606	ADULT PROGRAMS (Formerly Program Fees)	119,324	107,463	126,475	104,700	127,000
607	BASKETBALL PROGRAMS (Formerly Program Fees)	93,596	89,429	100,000	85,500	103,000
608	SOCCER PROGRAMS (Formerly Program Fees)	375,247	327,003	356,475	248,500	303,000
610	YOUTH PROGRAMS (Formerly Program Fees)	107,278	84,887	100,000	67,000	103,000
611	CONTRACTUAL PROGRAMS	19,353	36,786	28,000	50,400	56,025
612	FACILITY RENTALS	62,476	24,023	45,000	39,900	40,000
613	VIDEO GAMES	0	0	0	0	0
614	PARTIES	48,895	31,835	45,000	33,890	45,000
615	VENDING	6,889	6,032	5,500	6,000	7,700
616	CLIMBING WALL	55,624	46,485	47,000	43,850	50,000
617	SPORTS GROUPS	566,430	574,204	570,000	611,900	598,000
618	DROP-IN PROGRAM FEES	118,662	93,760	100,000	113,400	115,000
619	FITNESS CLASSES	22,430	16,229	18,000	14,000	15,000
620	FITNESS MEMBERSHIPS	355,416	321,741	350,000	301,300	350,000
621	LEASE REVENUES	20,129	34,190	52,000	44,300	59,480
622	SPONSORSHIP INCOME	15,350	21,805	22,000	17,000	50,000
623	PERSONAL TRAINERS	32,903	39,569	37,000	36,240	39,000
636	SPORTS TUTORS	1,800	0	0	0	0
639	CONCESSIONS	162,498	151,344	170,000	154,250	175,000
699	MISCELLANEOUS	2,292	19,691	2,000	85	100
	Subtotal Indoor Sports Center	2,186,592	2,026,476	2,174,450	1,972,215	2,236,305
GOLF LEARNING CENTER						
621	LEASE REVENUES	0	0	0	3,800	0
630	RANGE BALLS	350,451	293,216	350,000	253,800	297,000
631	EQUIPMENT RENTAL	1,307	1,019	1,300	1,300	800
632	PRO SHOP MERCHANDISE	24,622	13,413	12,000	9,000	1,500
633	LESSONS	41,307	27,407	40,000	12,750	20,000
635	GOLF SCHOOL RENTAL	3,670	590	0	1,695	0
636	PRIVATE LESSON SHARED REVENUE	1,610	0	0	0	0
637	CLUB FITTING	805	407	300	40	100
649	MISCELLANEOUS	612	181	100	3,800	1,000
	Subtotal Golf Learning Center	424,384	336,233	403,700	286,185	320,400
FAMILY ENTERTAINMENT CENTER						
650	MINI GOLF	0	0	0	0	0
651	BATTING CAGES	0	0	0	0	0
652	BIRTHDAY PARTIES	0	0	0	0	0
655	LEASING OF SPACE	0	0	0	0	0
669	MISCELLANEOUS	8,050	1,000	0	0	0
	Subtotal Family Entertainment Center	8,050	1,000	0	0	0
GENERAL REVENUES						
690	INTEREST INCOME			0	0	0
696	LAWSUIT SETTLEMENT	60,000		70,000	70,000	0
698	BOND PROCEEDS		296,700	0	78,400	0
697	TRANSFER FROM GENERAL FUND-DEBT	0	8,395,000	350,000	355,000	515,600
699	MISCELLANEOUS	25,000		0	0	0
	Subtotal General Revenues	85,000	8,691,700	420,000	503,400	515,600
TOTAL SPORTS COMPLEX REVENUES		2,704,026	11,055,409	2,998,150	2,761,800	3,072,305

SPORTS COMPLEX – INDOOR FACILITY

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Administration			
Director of Recreation & Sports Complex	1 (20%)	1 (55%)	$53,330
Recreation Manager	0	1	$66,705
Recreation Supervisor	*3.5	1(100%), 1 (50 %)	67,935
Village Administrator	1 (10%)	1 (10%)	19,665
Finance Director	1 (10%)	1 (10%)	13,415
Accounting Assistant	2 (10%)	2 (10%)	11,620
Business Manager	1 (10%)	1 (10%)	7,350
			$240,020

*One Recreation Supervisor position is vacant and unfunded.

Maintenance			
Grounds Maintenance Supervisor	1 (4%)	1 (4%)	$2,865
Parks Facility Technicians	2 (70%)	1 (70%)	31,400
Parks Grounds Technicians	1(100%); 1(40%)	0	8,160
Parks Grounds Assistant	1 (100%)	1 (100%)	35,050
Summer Workers			0
			$77,475
Fitness			
Recreation Supervisor	1	1	$65,725
Group Exercise Instructors/Supervisor			82,000
Babysitting			12,000
Fitness Desk and Floor Leaders			50,500
Personal Trainers			30,000
			$240,225
Facility Rentals			
Concessions			$20,000
Birthday Parties			8,000
Front Desk Attendants			49,000
Climbing Wall			25,000
MOD			34,000
			$136,000
Part-time Program Staff			
Adult Programs			$24,000
Youth Programs			26,000
			$50,000

Account Detail

706 Materials and Supplies - Sports

Gym Activities	$3,000
Softball	3,000
Basketball	8,000
Other Program	2,000
	$16,000

707 Contracted Services

Adult Basketball Officials	$18,000
Adult Volleyball Officials	3,000
Softball Officials	26,000
Soccer Officials	32,000
Football Officials	5,000
Youth Basketball Officials	14,000
	$98,000

712 Maintenance of Building

Custodial Services	$55,000
Janitorial Supplies	18,000
Other	9,645
Light Bulb Changeover	6,000
HVAC	7,000
Floor Mats	2,025
Elevator Inspection	3,000
Uniforms	910
	$101,580

713 Independent Contractors

Toughman Bootcamp	$27,000
Fencing	2,000
Music in the Box	6,650
Tae Kwon Do	5,600
	$41,250

714 Maintenance of Grounds

Contractual Maintenance	$63,840
Snow Plowing	35,000
	$98,840

720 Insurance	$61,510
Medical	4,160
Dental	305
Life	$65,975

721 IRMA

Annual Contribution	$59,715
Deductible	5,000
	$64,715

725 Supplies – Adult Athletic Programs

Sports Team Awards	$7,000

734 Materials and Supplies

Aerobics Equipment	$2,200
Babysitting Supplies	650
Fitness Supplies	1,700
Maintenance of Equipment	500
Miscellaneous	450
Maintenance of Washer/Dryer	2,500
	$8,000

751 Climbing Wall and Front Desk

Front Desk Supplies	$850
Climbing Wall Supplies	800
Auto Belay Cables	850
	$2,500

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

			2008-09	2009-10	2010-11	2010-11	2011-12
BUDGETED EXPENDITURES			ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
1-	701	SALARIES - ADMINISTRATIVE STAFF	192,902	205,482	195,610	214,370	240,020
1-	702	SALARIES - MAINTENANCE	159,176	152,812	116,660	116,660	77,475
1-	703	SALARIES - FITNESS	235,433	232,232	236,990	229,575	240,225
1-	704	SALARIES - CONFERENCE/FRONT DESK/PARTIES	194,654	150,433	144,000	141,000	136,000
1-	705	SALARIES - PROGRAMS	66,997	49,648	55,000	50,000	50,000
		TOTAL SALARIES & WAGES	849,162	790,607	748,260	751,605	743,720
2-	720	INSURANCE	77,793	89,180	58,045	60,635	65,975
2-	747	UNEMPLOYMENT BENEFITS	940	8,836	15,000	16,000	20,400
2-	793	IL MUNICIPAL RETIREMENT FUND	49,432	49,357	56,370	56,370	49,945
2-	794	FICA/MEDICARE	62,968	58,523	55,920	55,920	55,700
		TOTAL EMPLOYEE BENEFITS	191,133	205,896	185,335	188,925	192,020
3-	707	ATHLETIC CONTRACTED SERVICES	88,598	94,504	103,500	98,000	98,000
3-	713	INDEPENDENT CONTRACTORS	10,634	23,874	12,000	28,880	41,250
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	56,540	59,905	77,685	55,290	64,715
3-	728	CONSULTING	18,823	0	0	0	0
3-	742	PHOTOPROCESSING	4,520	3,527	4,665	3,700	3,700
		TOTAL CONTRACTUAL	179,115	181,810	197,850	185,870	207,665
4-	708	ELECTRICITY	229,829	228,455	250,000	221,495	230,000
4-	709	NORTH SHORE GAS	24,912	21,206	25,000	11,570	20,000
4-	710	TELEPHONE	5,334	5,068	4,400	3,710	3,800
		TOTAL UTILITIES	260,075	254,729	279,400	236,775	253,800
5-	706	SUPPLIES YOUTH SPORTS	20,043	17,332	17,000	15,000	16,000
5-	715	SUPPLIES SOCCER	0	0	0	0	0
5-	716	CONCESSIONS	79,143	68,539	66,000	55,195	56,000
5-	723	OFFICE SUPPLIES	2,197	2,269	1,900	1,500	1,800
5-	724	PUBLICITY	4,172	0	0	0	0
5-	725	SUPPLIES ADULT ATHLETIC PROGRAMS	0	0	12,950	7,000	7,000
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	10	0	0	0	0
5-	733	MATERIALS & SUPPLIES CONFERENCE/BIRTHDAYS	1,550	2,048	1,600	1,100	1,000
5-	734	MATERIALS & SUPPLIES FITNESS	7,120	10,604	10,000	8,000	8,000
5-	735	FIRST AID SUPPLIES	0	0	0	0	0
5-	736	CREDIT CARD/BANK FEE	37,975	36,925	35,000	36,930	37,000
5-	740	CLUB VOLLEYBALL	0	0	0	0	0
5-	750	REFUNDS	165	0	0	0	0
5-	751	CLIMBING WALL/FRONT DESK	2,329	2,006	3,500	2,500	2,500
5-	799	MISCELLANEOUS	340	21,814	500	1,540	500
		TOTAL COMMODITIES	155,044	161,537	148,450	128,765	129,800
6-	790	CAPITAL OUTLAYS	25,998	0	0	0	0
		TOTAL CAPITAL	25,998	0	0	0	0
7-	712	MAINTENANCE BUILDING	92,637	90,430	89,565	85,210	101,580
7-	714	MAINTENANCE GROUNDS	10,384	8,623	9,200	7,275	98,840
7-	717	MAINTENANCE-VEHICLE	7,110	11,470	11,470	11,470	6,200
		TOTAL REPAIRS & MAINTENANCE	110,131	110,523	110,235	103,955	206,620
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	2,326	26,498	13,250	13,250	0
		TOTAL DEBT	2,326	26,498	13,250	13,250	0
		TOTAL INDOOR SPORTS CENTER EXPENDITURES	1,784,984	1,743,600	1,694,780	1,621,145	1,745,625

Authorized Personnel	**2010-11 Positions**	**2011-12 Positions**	**2011-12 Approved**
Administration			
Director Recreation & Sports Complex	1 (10%)	1 (15%)	$14,540
Recreation Business Manager	1 (10%)	1 (10%)	7,350
			$21,890
Maintenance			
Golf Maintenance Specialist	1 (3%)	1 (3%)	$2,150
Park Grounds Assistant	0	0	0
Parks Grounds Technician	1 (40%)	0	10,570
Parks Facility Technician	2 (30%)	1 (30%)	13,460
Grounds Maintenance Technician	1 (60%)	0	0
Summer Workers			0
			$26,180
Pro Shop			
Part Time			$65,000

Account Detail

706 Materials and Supplies

Cable – Netting Repairs	200
Automatic Tee Machines	1,800
	$2,000

713 Maintenance Grounds

Contract Maintenance	$39,135

720 Insurance

Medical	$16,240
Dental	1,400
Life	60
	$17,700

733 Materials & Supplies – Pro Shop

Debit Cards	$7,000
Range Balls	10,050
Mats	2,250
	$19,300

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

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

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES - ADMINISTRATIVE STAFF	24,704	17,413	16,960	18,585	21,890
1-	702	SALARIES - MAINTENANCE	94,244	89,423	71,550	71,550	26,180
1-	703	SALARIES - PRO SHOP	64,686	67,425	65,000	63,000	65,000
1-	704	SALARIES - LESSONS	594	6,642	0	0	0
		TOTAL SALARIES & WAGES	184,228	180,903	153,510	153,135	113,070
2-	720	INSURANCE	13,723	15,347	16,665	16,490	17,700
2-	747	UNEMPLOYMENT BENEFITS	0	0	0	0	20,000
2-	793	IL MUNICIPAL RETIREMENT FUND	12,767	13,550	11,750	11,750	8,165
2-	794	FICA/MEDICARE	13,698	13,470	12,600	12,345	8,375
		TOTAL EMPLOYEE BENEFITS	40,188	42,367	41,015	40,585	54,240
3-	716	CONTRACTUAL-GOLF LESSONS	36,878	4,546	32,000	15,415	13,400
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	23,159	25,674	31,150	23,265	25,590
3-	742	PHOTOPROCESSING	376	20	150	20	50
		TOTAL CONTRACTUAL	60,413	30,240	63,300	38,700	39,040
4-	708	ELECTRICITY	22,085	10,807	13,000	12,000	12,500
4-	709	NORTH SHORE GAS	9,985	5,092	10,000	3,860	6,000
4-	710	TELEPHONE	3,291	2,957	3,600	1,625	1,800
		TOTAL UTILITIES	35,361	18,856	26,600	17,485	20,300
5-	706	MATERIALS AND SUPPLIES	438	2,269	2,300	1,800	2,000
5-	722	POSTAGE	0	0	0	0	0
5-	723	OFFICE SUPPLIES	128	186	300	150	150
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	0	0	0	0	0
5-	733	MATERIALS & SUPPLIES-PRO SHOP	20,473	5,112	30,000	20,895	19,300
5-	735	PRO SHOP MERCHANDISE	28,526	14,830	5,000	815	1,000
5-	752	UNIFORMS	200	0	150	150	150
5-	799	MISCELLANEOUS	5,350	0	0	0	0
		TOTAL COMMODITIES	55,115	22,397	37,750	23,810	22,600
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
7-	712	MAINTENANCE BUILDING	2,024	1,930	1,500	1,500	1,500
7-	713	MAINTENANCE GROUNDS	11,834	9,477	8,000	8,000	39,135
7-	714	MAINTENANCE MOTOR VEHICLES	0	6,544	0	0	0
7-	715	MAINTENANCE OTHER EQUIPMENT	7,385		4,750	4,750	0
		TOTAL REPAIRS & MAINTENANCE	21,243	17,951	14,250	14,250	40,635
		TOTAL GOLF LEARNING CENTER EXPENDITURES	396,548	312,714	336,425	287,965	289,885

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

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES - ADMINISTRATIVE STAFF	0	0	0	0	0
1-	702	SALARIES - MAINTENANCE	0	0	0	0	0
1-	703	SALARIES - ATTENDANTS	0	0	0	0	0
		TOTAL SALARIES & WAGES	0	0	0	0	0
2-	720	INSURANCE	0	0	0	0	0
2-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	12,351	8,687	0	0	0
2-	793	IL MUNICIPAL RETIREMENT FUND	0	0	0	0	0
2-	794	FICA/MEDICARE	0	0	0	0	0
		TOTAL EMPLOYEE BENEFITS	12,351	8,687	0	0	0
3-	728	TECHNICAL SERVICES	0	0	0	0	0
		TOTAL CONTRACTUAL	0	0	0	0	0
4-	708	ELECTRICITY	1,878	1,690	0		0
4-	709	NORTH SHORE GAS	336	276	0		0
4-	710	TELEPHONE	24	0	0		0
		TOTAL UTILITIES	2,238	1,966	0	0	0
5-	706	MATERIALS AND SUPPLIES	0	0	0	0	0
5-	723	OFFICE SUPPLIES	0	0	0	0	0
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	0	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	0	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	79	0	0	0	0
		TOTAL COMMODITIES	79	0	0	0	0
6-	790	CAPITAL OUTLAYS	0	0	0	0	0
		TOTAL CAPITAL	0	0	0	0	0
7-	712	MAINTENANCE BUILDING	0	0	0	0	0
7-	713	MAINTENANCE GROUNDS	0	0	0	0	0
		TOTAL REPAIRS & MAINTENANCE	0	0	0	0	0
		TOTAL FAMILY ENTERTAINMENT EXPENDITURES	14,668	10,653	0	0	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 refunded the balance of outstanding bonds.

Account Detail

795 Principal Payments

Series 2004 G.O. Bonds (Dec. 15)	$40,000
Series 2010 G.O. Bond A	155,000
Series 2010 G.O. Bond B	0
Series 2010 G.O. Bond C	0
	$195,000

796 Interest Payments

Series 2004 G.O. Bond	
(June 15 & Dec 15)	86,770
Bonds (June 15, & Dec 15)	
Series 2010 G.O. Bond A	473,255
Series 2010 G.O. Bond B	161,715
Series 2010 G.O. Bond C	107,675
	$829,415

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

LIBERTYVILLE SPORTS COMPLEX - DEBT SERVICE 60-00-04

BUDGETED EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
3- 728 TECHNICAL SERVICES (SALE OF FEC PROP)		-			
TOTAL CONTRACTUAL	-	-	-	-	-
5- 799 MISCELLANEOUS	0	455,252	0	34,575	
TOTAL COMMODITIES	0	455,252	0	34,575	0
9- 795 PRINCIPAL PAYMENTS	1,285,000	1,345,000	190,000	190,000	195,000
9- 796 INTEREST PAYMENTS	1,071,466	853,426	737,000	593,760	829,415
9- 797 PAYING AGENT FEES	2,000	1,100	4,000	0	5,000
TOTAL DEBT	2,358,466	2,199,526	931,000	783,760	1,029,415
TOTAL DEBT SERVICE EXPENDITURES	2,358,466	2,654,778	931,000	818,335	1,029,415

LIBERTYVILLE SPORTS COMPLEX FUND SUMMARY	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
INDOOR SPORTS COMPLEX					
REVENUES	2,186,592	2,026,476	2,174,450	1,972,215	2,236,305
EXPENDITURES	1,784,984	1,743,600	1,694,780	1,621,145	1,745,625
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	401,608	282,876	479,670	351,070	490,680
DEBT SERVICE (65% OF DEBT)	1,533,003	1,429,692	605,150	509,444	669,120
NET INCOME/(LOSS) INDOOR SPORTS COMPLEX	(1,131,395)	(1,146,816)	(125,480)	(158,374)	(178,440)
GOLF LEARNING CENTER					
REVENUES	424,384	336,233	403,700	286,185	320,400
EXPENDITURES	396,548	312,714	336,425	287,965	289,885
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	27,836	23,519	67,275	(1,780)	30,515
DEBT SERVICE (35% OF DEBT)	825,463	769,834	325,850	274,316	360,295
NET INCOME/(LOSS) GOLF LEARNING CENTER	(797,627)	(746,315)	(258,575)	(276,096)	(329,780)
FAMILY ENTERTAINMENT CENTER					
REVENUES	8,050	1,000	-	-	-
EXPENDITURES	14,668	10,653	-	-	-
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	(6,618)	(9,653)	-	-	-
DEBT SERVICE ()	-	-	-	-	-
NET INCOME/(LOSS) FAMILY ENTERTAINMENT CENTER	(6,618)	(9,653)	-	-	-
GENERAL (BOND ISSUE)					
REVENUES	85,000	8,691,700	420,000	503,400	515,600
EXPENDITURES	2,000	1,100	4,000	-	5,000
INCOME/LOSS	83,000	8,690,600	416,000	503,400	510,600
TOTAL SPORTS COMPLEX REVENUES	2,704,026	11,055,409	2,998,150	2,761,800	3,072,305
TOTAL SPORTS COMPLEX EXPENDITURES	4,554,666	4,721,745	2,962,205	2,727,445	3,064,925
NET INCOME/(LOSS)	(1,850,640)	6,333,664	35,945	34,355	7,380
BEGINNING BALANCE MAY 1	(4,510,636)	(6,361,276)	(27,612)	(27,612)	6,743
ENDING BALANCE APRIL 30	(6,361,276)	(27,612)	8,333	6,743	14,123

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	
Utility Relocation	85,725
Electric Relocate	330,000
Engineering	85,000
Surface Lot Improvement	830,000
	$1,330,725

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

TAX INCREMENT FINANCING DISTRICT 09-00

BUDGETED TIF REVENUES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
C	609	PROPERTY TAX	2,060,732	2,251,814	2,300,000	2,456,700	2,500,000
C	622	SALES TAX-STATE	0	0	0	0	0
C	690	INTEREST	74,004		0	0	0
C	695	SALE OF LAND			0	0	0
		TRANSFER FROM IMPACT FEE	0	256,250	0	0	0
C	699	MISCELLANEOUS	0	2,137	0	0	0
TOTAL TIF REVENUES			2,134,736	2,510,201	2,300,000	2,456,700	2,500,000

BUDGETED EXPENDITURES		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
713	MAINTENANCE STREETSCAPE	24,665	0	0	0	0
721	INTERGOVERNMENTAL RISK MGMT AGENCY	69,417	48,733	0	0	0
728	CONSULTING SERVICES	0	0	0	0	0
770	STORM SEWER IMPROVEMENTS	330,178	168,102	0	0	0
774	LANDSCAPE/STREETSCAPE PROJECTS	16,780	0	0	0	0
775	WATERMAIN REPLACEMENT/CONSTRUCTION	46,623	0	0	0	0
776	PARKING IMPROVEMENTS	4,959,372	4,551,173	340,000	281,075	1,330,725
777	SIDEWALK REPLACEMENT	4,983	5,212	0	0	0
791	TRANSFER SALES TAX BOND FUND (Schertz Bldg)	222,580	0	0	0	0
795	ACQUISITION OF LAND	0	0	0	0	0
798	SURPLUS REBATED	0	0	1,610,000	1,719,600	1,750,000
799	MISCELLANEOUS	4,200	6,356	5,000	3,500	5,000
TOTAL TIF EXPENDITURES		5,678,798	4,779,576	1,955,000	2,004,175	3,085,725

TAX INCREMENT FINANCING DISTRICT SUMMARY	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL REVENUES	2,134,736	2,510,201	2,300,000	2,456,700	2,500,000
TOTAL EXPENDITURES	5,678,798	4,779,576	1,955,000	2,004,175	3,085,725
NET INCOME / (LOSS)	(3,544,062)	(2,269,375)	345,000	452,525	(585,725)
BEGINNING BALANCE MAY 1	5,988,765	2,444,703	175,328	175,328	627,853
ENDING BALANCE APRIL 30	2,444,703	175,328	520,328	627,853	42,128

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

BUDGETED REVENUES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
601 PARKING IMPACT FEE	0	0	0	0	0
602 SIDEWALK IMPACT FEE	0	0	0	0	0
690 INTEREST	432	0	0	0	0
699 MISCELLANEOUS	0	0	0	0	0
TOTAL IMPACT FEE REVENUES	432	0	0	0	0

BUDGETED EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
784 TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0
789 TRANSFER TO TIF	0	256,250	0	0	0
799 MISCELLANEOUS	0	0	0	0	0
TOTAL IMPACT FEE EXPENDITURES	0	256,250	0	0	0

IMPACT FEE FUND SUMMARY	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL REVENUES	432	0	0	0	0
TOTAL EXPENDITURES	0	256,250	0	0	0
NET INCOME / (LOSS)	432	(256,250)	0	0	0
BEGINNING BALANCE MAY 1	255,818	256,250	0	0	0
ENDING BALANCE APRIL 30	256,250	0	0	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	$400,000
Dymond Road Streetlight Design	5,000
	$405,000

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
	$19,500

CAPITAL IMPROVEMENT FUND 40-00

BUDGETED REVENUES		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
626	VEHICLE LICENSES	410,336	404,608	410,000	405,000	405,000
671	TELECOM INFRASTRUCTURE MAINT FEE	280,891	253,602	255,000	255,000	253,000
684	FEDERAL REIMBURSEMENT	6,613	0	0	352,800	0
686	SALE OF FIXED ASSETS	0	0	0	0	0
690	INTEREST	3,138	3,054	0	3,250	500
691	TRANSFER GENERAL FUND	0	0	0	0	0
699	MISCELLANEOUS	1,135	5,958	500	8,900	100
TOTAL CAPITAL IMPROVEMENT REVENUES		702,113	667,222	665,500	1,024,950	658,600

BUDGETED EXPENDITURES		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
773	ANNUAL ROAD IMPROVEMENT PROGRAM	2,678	277,809	337,600	476,000	405,000
774	STORM SEWER IMPROVEMENTS	94,895	18,424	0	0	0
775	STREETLIGHT REPLACEMENT	5,539	0	0	0	0
777	BUTTERFIELD SIDEWALKS, LIGHTING, SIGNALS	510	0	0	20,945	0
781	ENGINEERING FAU PROJECTS	26,448	67,011	0	0	0
782	LAKE STREET BRIDGE REPLACEMENT	728,993	22,587	0	0	0
784	SIDEWALKS AND BIKE PATHS	500	35,305	40,000	39,050	40,000
789	PETERSON ROAD CORRIDOR	7,982	308	10,000	0	10,000
799	MISCELLANEOUS	27,581	17,664	29,500	30,285	19,500
	TRANSFER TO GENERAL FUND	0	300,000	0	0	0
TOTAL CAPITAL IMPROVEMENT EXPENDITURES		895,126	739,108	417,100	566,280	474,500

CAPITAL IMPROVEMENT FUND SUMMARY	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL REVENUES	702,113	667,222	665,500	1,024,950	658,600
TOTAL EXPENDITURES	895,126	739,108	417,100	566,280	474,500
NET INCOME / (LOSS)	(193,013)	(71,886)	248,400	458,670	184,100
BEGINNING BALANCE MAY 1	954,092	761,079	689,193	689,193	1,147,863
ENDING BALANCE APRIL 30	761,079	689,193	937,593	1,147,863	1,331,963

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)	$6,190
Weed Spraying Butler Lake	5,000
Bolander Ice Rink Liner	2,800
Rose Garden Spraying and Supplies	4,500
Tennis Club Road Repair (golf course access road)	24,000
Playground Mulch	11,000
Nicholas Dowden Park – Fence	2,800
	$56,290

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

PARK IMPROVEMENT FUND 45-00

BUDGETED REVENUES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
654 PARK IMPACT FEES	224,993	86,017	60,000	63,000	40,000
655 TREE RESTORATION	11,250	4,400	0	0	0
685 GRANT REIMBURSEMENT	0		0	0	0
686 BUY A BRICK	0		0	0	0
690 INTEREST	1,220		0	0	0
691 TRANSFER GENERAL FUND	0		0	0	0
698 WETLAND MITIGATION	0		0	7,515	0
699 NON-RESIDENT SPORTS FEES	8,181	10,500	11,000	11,000	11,000
TOTAL PARK IMPROVEMENT FUND REVENUES	245,644	100,917	71,000	81,515	51,000

BUDGETED EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
782 PARK IMPROVEMENT COSTS	254,464	117,233	50,200	19,500	56,290
791 TRANSFER SALES TAX BOND FUND (Rec Offices)	80,465	78,115	81,315	81,315	76,920
799 MISCELLANEOUS	46,402	0	0		
TOTAL PARK IMPROVEMENT FUND EXPENDITURES	381,331	195,348	131,515	100,815	133,210

PARK IMPROVEMENT FUND SUMMARY	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL REVENUES	245,644	100,917	71,000	81,515	51,000
TOTAL EXPENDITURES	381,331	195,348	131,515	100,815	133,210
NET INCOME / (LOSS)	(135,687)	(94,431)	(60,515)	(19,300)	(82,210)
BEGINNING BALANCE MAY 1	598,999	463,312	368,881	368,881	349,581
ENDING BALANCE APRIL 30	463,312	368,881	308,366	349,581	267,371

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

794 Fire Station

Driveway Replacement - Station 1 (Grant)	$200,000

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

PUBLIC BUILDING IMPROVEMENT FUND 46-00

		BUDGETED REVENUES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
C	680	GRANT	0	0	36,000	24,300	200,000
C	690	INTEREST	270	0	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 BLG IMPROVEMENT FUND REVENUES	55,270	55,000	91,000	79,300	255,000

	BUDGETED EXPENDITURES	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
790	VILLAGE HALL	7,156	0	0	0	
791	CIVIC CENTER	3,049	24,887	0	0	
792	PUBLIC WORKS BUILDING	0	1,032	0	0	
794	FIRE STATIONS	26,504	21,986	36,000	27,000	200,000
795	SCHERTZ MUNICIPAL BUILDING	132,228	92	25,000	17,800	
796	PARK/RECREATION BUILDINGS	0	0	0	0	
799	MISCELLANEOUS (Contingency)	0	0	0	0	
	TOTAL PUB BLDG IMPROVEMENT FUND EXPENDITURES	168,937	47,997	61,000	44,800	200,000

PUBLIC BUILDING IMPROVEMENT FUND	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL REVENUES	55,270	55,000	91,000	79,300	255,000
TOTAL EXPENDITURES	168,937	47,997	61,000	44,800	200,000
NET INCOME / (LOSS)	(113,667)	7,003	30,000	34,500	55,000
BEGINNING BALANCE MAY 1	162,033	48,366	55,369	55,369	89,869
ENDING BALANCE APRIL 30	48,366	55,369	85,369	89,869	144,869

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.

Performance Data

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimate 2010-11	Projected 2011-12
Output Measures					
Vehicle Replacement	9	11	2	6	2
Number of Jobs					
Scheduled	3,236	2768	2553	1724	2,570
Non-Scheduled	19	1	205	330	139
Emergency	107	13	22	20	41
Snow & Ice	277	322	127	200	232
Total	3,639	3,104	2,907	2,274	2,982
Preventative Maintenance By Department (hours)					
Public Works	260	235	240	240	244
Police	202	215	230	230	219
Fire	101	110	120	120	113
Recreation	51	60	60	60	58
Administration	4	4	4	4	4
Community Development	25	24	25	25	25
TERF	2	2	2	2	2
Total	645	650	681	681	664
Effectiveness Measures					
Gallons of Fuel Pumped					
Unleaded Fuel (gallons)	59,635	56,107	55,000	55,000	55,000
Unleaded Fuel - Cost/gallon	$2.41	$2.57	$2.76	$2.76	$2.76
Diesel Fuel (gallons)	40,810	41,506	41,000	41,000	41,000
Diesel Fuel - Cost/gallon	$2.26	$2.40	$3.45	$3.45	$3.45
Number of Vehicles Per Dept.					
Public Works	76	76	76	103	100
Police	27	27	27	27	27
Fire	24	24	24	24	24
Recreation	28	28	28	1	1
Administration	1	1	1	1	1
Community Development	7	7	7	6	6
TERF	1	1	1	1	1
	164	164	164	163	160
Efficiency Measures					
Number of Vehicles/Equipment per Fleet Services staff	41.00	41.00	41.00	54.67	54.67

FLEET SERVICES AND REPLACEMENT FUND

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Clerical	1 (10%)	1 (10%)	$5,695
Salaries Maintenance			
Fleet Superintendent	1	0	0
Lead Mechanic	0	1	73,515
Equipment Mechanic	3	2	137,575
Overtime			9,800
			$220,890

Account Detail

720	**Insurance**	
	Medical	55,360
	Dental	4,210
	Life	230
		$59,800
728	**Contractual Repair Services**	
	Towing, Repairs	$13,000
782	**Vehicle Purchases**	
	Police	
	4 Patrol Squads	$100,000
	Public Works	
	4WD Ford F150	$21,000
	Total	**$121,000**

795	**Lease Payments**	
	Fire	
	Aerial Truck (2 of 5)	184,590
	Ambulance (Pymts 4-7 of 12)	12,615
	Ambulance	43,000
		$240,205
	Public Works	
	2 ½ Ton Dump Truck (1of 5)	$31,385
	Dump w/Wing Plow	28,050
	Dump w/Plow	23,500
	Dump w/Plow	24,260
	Utility Truck 303	11,330
	Truck #320	35,000
		$153,525
	Total Lease Payments	**$393,730**

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

BUDGETED REVENUES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
C	614	FLEET SERVICES FEES	650,940	662,895	571,200	598,870	537,355
C	656	GAS CHARGES	22,639	14,781	13,500	14,000	14,000
C	677	DAMAGE TO VILLAGE VEHICLES	24,839	28,103	20,000	15,215	5,000
	678	COURT FINES-POLICE VEHICLE REPLACEMENT	21,752	12,869	15,000	29,300	29,000
C	686	SALE OF FIXED ASSETS	76,244	15,554	10,000	18,200	10,000
C	690	INTEREST	5,982	3,538	1,000	3,800	1,500
C	692	VEHICLE REPLACEMENT FEES (Enterprise Fund)	69,540	69,000	71,310	71,310	72,590
C	693	VEHICLE REPLACEMENT FEES (General Fund)	634,345	509,407	672,290	672,290	616,515
C	699	MISCELLANEOUS	204	9,611	3,500	3,500	3,000
TOTAL FLEET SERVICES REVENUES			1,506,485	1,325,758	1,377,800	1,426,485	1,288,960

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES ADMINISTRATION	91,867	54,874	89,900	0	0
1-	702	SALARIES CLERICAL	5,608	5,580	5,430	5,430	5,695
1-	704	SALARIES MAINTENANCE	205,368	208,752	205,850	205,850	220,890
TOTAL SALARIES & WAGES			302,843	269,206	301,180	211,280	226,585
2-	720	INSURANCE	68,981	69,474	75,780	58,715	59,800
2-	793	EMPLOYER CONTRIBUTION IMRF	28,624	26,624	33,130	22,760	26,060
2-	794	EMPLOYER CONTRIBUTION FICA/MEDICARE	21,855	19,457	23,040	16,910	17,335
TOTAL EMPLOYEE BENEFITS			119,460	115,555	131,950	98,385	103,195
3-	721	INTERGOVERNMENTAL RISK MGMT AGENCY	23,252	24,794	32,300	24,760	24,985
3-	728	CONTRACTUAL REPAIR SERVICES	15,386	23,787	13,000	13,000	13,000
3-	787	FIRE CONTRACTUAL REPAIRS	54,986	31,057	22,800	17,370	22,300
3-	788	POLICE CONTRACTUAL REPAIRS	5,258	2,903	4,000	4,000	4,000
TOTAL CONTRACTUAL			98,882	82,541	72,100	59,130	64,285
5-	706	SHOP SUPPLIES	2,870	2,887	5,000	5,000	5,000
5-	707	TOOLS	2,594	2,141	3,500	3,200	3,500
4-	711	GASOLINE & OIL	243,339	210,313	298,560	298,560	301,000
5-	713	VEHICLE WASHING	3,341	479	3,600	4,000	4,000
5-	714	VEHICLE PARTS	95,545	100,142	73,200	73,200	73,200
5-	726	TRAVEL, TRAINING & DUES	587	456	630	760	530
5-	752	UNIFORMS	527	1,016	1,000	1,175	1,000
5-	755	LICENSE, TITLE & INSPECTION FEES	2,724	1,461	2,500	2,500	2,500
5-	789	ACCIDENT DAMAGE EXPENSE	22,914	19,783	10,000	16,000	10,000
5-	791	TRANSFER VEHICLE REPLACEMENTS	0	0	4,575	4,575	5,460
5-	799	MISCELLANEOUS	804	363	250	100	435
TOTAL COMMODITIES			375,245	339,041	402,815	409,070	406,625
6-	782	VEHICLE REPLACEMENT COSTS	174,440	12,695	120,000	113,195	121,000
6-	790	CAPITAL OUTLAY	66,585	0	0	0	0
TOTAL CAPITAL			241,025	12,695	120,000	113,195	121,000
7-	712	MAINTENANCE SHOP FACILITIES	376	1,847	500	500	500
7-	715	MAINTENANCE OTHER EQUIPMENT	8,781	6,844	7,250	2,250	6,850
TOTAL REPAIRS & MAINTENANCE			9,157	8,691	7,750	2,750	7,350
9-	795	LEASE PAYMENTS	463,717	472,004	385,000	347,955	393,730
TOTAL DEBT			463,717	472,004	385,000	347,955	393,730
TOTAL FLEET/VEHICLE REPLACEMENT FUND EXP			1,610,329	1,299,733	1,420,795	1,241,765	1,322,770

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

FLEET SERVICES & REPLACEMENT FUND SUMMARY	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL REVENUES	1,506,485	1,325,758	1,377,800	1,426,485	1,288,960
TOTAL EXPENDITURES	1,610,329	1,299,733	1,420,795	1,241,765	1,322,770
NET INCOME / (LOSS)	(103,844)	26,025	(42,995)	184,720	(33,810)
BEGINNING BALANCE MAY 1	804,774	700,930	726,955	726,955	911,675
ENDING BALANCE APRIL 30	700,930	726,955	683,960	911,675	877,865

TECHNOLOGY AND EQUIPMENT REPLACEMENT FUND

Established in 2000 to account for and accumulate funds expressly for the purchase and replacement of large technology equipment.

Authorized Personnel	2010-11 Positions	2011-12 Positions	2011-12 Approved
Administration			
MIS Coordinator	1	1	$90,625
Assistant Village Administrator		1 (10%)	10,205
Part-Time			20,000
			$120,830

Account Detail

719 Internet Access

T-1 Internet	$7,800
Network Connections	8,915
	$16,715

728 Consulting

Contract Employee	$30,000
Network Consultant	$14,000
Security Assessment	5,500
	$49,500

729 Software, Licensing, Updates

Finance and Accounting (MSI) Maintenance	$12,900
Parks and Recreation (Class) Maintenance	17,100
Building Permit (BS&A) Maintenance	1,800
GIS/CAD Maintenance	5,350
Firehouse and Ambulance Billing Maintenance	1,900
Fleet Program Maintenance	1,200
Sensus Water Meter Reading	1,400
Virus and Filtering Maintenance	8,125
Backup System Maintenance	3,600
Computer Management Software Maintenance	4,400
E-mail Security	6,000
Phone System Support/Maintenance	9,800
Cisco Router/Switch Maintenance	7,000
	$80,575

730 Web page Services

Maintenance	$10,000

790 Capital Outlay

Server Replacement	$45,000
BS & A Server Upgrade	4,500
Financial Software	$30,000
	$79,500

795 Lease Payments

Phone System	$33,310

TECHNOLOGY EQUIPMENT REPLACEMENT FUND 31-00

BUDGETED REVENUES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
C	617	COMPUTER/TECHNOLOGY USER FEES	102,000	102,000	102,000	102,000	102,000
C	620	CELL TOWER LEASE PAYMENTS	33,098	39,565	84,000	115,000	118,750
	674	TELECOM INFRASTRUCTURE MAINT FEE	280,256	253,602	255,000	255,000	255,000
C	686	SALE OF FIXED ASSETS	0	0	0	0	0
C	690	INTEREST	249	0	0	30	50
C	699	MISCELLANEOUS	0	0	0	0	0
		TOTAL TECH EQUIP REPLACEMENT FUND REVENUES	415,603	395,167	441,000	472,030	475,800

BUDGETED EXPENDITURES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
1-	701	SALARIES ADMINISTRATION	98,562	102,476	128,860	118,000	120,830
		TOTAL SALARIES & WAGES	98,562	102,476	128,860	118,000	120,830
2-	720	INSURANCE	0	93	60	80	100
2-	793	EMPLOYER CONTRIBUTION IMRF	8,068	8,695	14,175	11,500	13,895
2-	794	EMPLOYER CONTRIBUTION FICA/MEDICARE	7,398	7,666	9,860	8,960	9,245
		TOTAL EMPLOYEE BENEFITS	15,466	16,454	24,095	20,540	23,240
3-	728	CONSULTING SERVICES	12,866	17,716	19,500	14,000	49,500
		TOTAL CONTRACTUAL	12,866	17,716	19,500	14,000	49,500
4-	711	WIRELESS SERVICE	13,094	3,730	7,200	7,200	7,200
4-	719	INTERNET/WAN ACCESS	14,033	16,404	17,500	16,475	16,715
		TOTAL UTILITIES	27,127	20,134	24,700	23,675	23,915
5-	706	COMPUTER SUPPLIES	11,253	11,317	12,000	8,000	10,000
5-	726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	4,333	599	5,000	900	5,000
5-	729	SOFTWARE, LICENSING, UPDATES	73,696	76,006	87,680	79,160	80,575
5-	730	WEB PAGE SERVICES	8,370	6,355	8,000	8,000	10,000
5-	799	MISCELLANEOUS	698	363	1,000	300	1,000
		TOTAL COMMODITIES	98,350	94,640	113,680	96,360	106,575
6-	790	CAPITAL OUTLAY	59,365	0	82,610	76,725	79,500
6-	795	LEASE PAYMENTS	0	16,654	33,310	33,310	33,310
		TOTAL CAPITAL	59,365	16,654	115,920	110,035	112,810
7-	714	MAINTENANCE MOTOR VEHICLES	1,480	2,840	1,000	1,000	1,000
7-	715	HARDWARE MAINTENANCE	1,885	1,573	5,000	5,000	5,000
		TOTAL REPAIRS & MAINTENANCE	3,365	4,413	6,000	6,000	6,000
		TOTAL TECH EQUIP REPLACEMENT FUND EXPENDITURES	315,101	272,487	432,755	388,610	442,870

TECHNOLOGY EQUIPMENT REPLACEMENT FUND SUMMARY	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL REVENUES	415,603	395,167	441,000	472,030	475,800
TOTAL EXPENDITURES	315,101	272,487	432,755	388,610	442,870
NET INCOME / (LOSS)	100,502	122,680	8,245	83,420	32,930
BEGINNING BALANCE MAY 1	64,633	165,135	287,815	287,815	371,235
ENDING BALANCE APRIL 30	165,135	287,815	296,060	371,235	404,165

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.

The one outstanding G.O. Bond is 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. This bond matures in 2019.

Based upon 2010 equalized assessed valuation of $1,226,143,087 the Village has a statutory debt limit of $105,754,841 (8.625% of E.A.V.).

Account Detail

795	**Principal Payment**		**796**	**Interest Payment**	
	Series 2008 (Dec 15)	$155,000		Series 2008(June 15, Dec 15)	$56,605

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

GENERAL BOND AND INTEREST 08-00

BUDGETED REVENUES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
C	601	PROPERTY TAX	240,594	213,522	185,030	187,250	211,605
C	690	INTEREST	2,189	0	0	0	0
C	698	BOND PROCEEDS	1,710,000	0	0	0	0
C	699	MISCELLANEOUS REVENUE	0	0	0	0	0
		TOTAL GENERAL BOND & INTEREST REVENUES	1,952,783	213,522	185,030	187,250	211,605

BUDGETED EXPENDITURES		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
728	BOND ISSUANCE COSTS	26,632	0	0	0	0
729	BOND DISCOUNT	11,628	0	0	0	0
795	PRINCIPAL PAYMENTS	135,000	145,000	125,000	125,000	155,000
796	INTEREST PAYMENTS	98,863	63,653	60,030	60,030	56,605
797	PAYING AGENT FEES	1,200	1,028	1,100	730	1,000
798	PAYMENT TO BOND ESCROW	1,666,792	0	0	0	0
799	MISCELLANEOUS	0	0	0	0	0
	TOTAL GENERAL BOND & INTEREST EXPENDITURES	1,940,115	209,681	186,130	185,760	212,605

GENERAL BOND AND INTEREST SUMMARY	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL REVENUES	1,952,783	213,522	185,030	187,250	211,605
TOTAL EXPENDITURES	1,940,115	209,681	186,130	185,760	212,605
NET INCOME / (LOSS)	12,668	3,841	-1,100	1,490	-1,000
BEGINNING BALANCE MAY 1	419,729	432,397	436,238	436,238	437,728
ENDING BALANCE APRIL 30	432,397	436,238	435,138	437,728	436,728

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 1997, the Village issued $1.0 million to purchase property and buildings to house the recreation Division offices. This bond was refunded in 2010 with a $470,000 bond issue. This bond will mature on December 15, 2017. Debt Service will be funded with pledged sales tax and park impact fees.

Account Detail

795	**Principal Payments**		**796**	**Interest Payments**	
	Series 2010 (Dec 15)	$65,000		Series 2010 (June 15 and Dec 15)	$11,920

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

SALES TAX BOND FUND 15-00

BUDGETED REVENUES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
C	611	PLEDGED SALES TAX	608,625		0	0	0
C	690	INTEREST	1,096	0	0	0	0
T	691	TRANSFER COMMUTER PARKING	0	0	0	0	0
T	692	TRANSFER ENTERPRISE FUND (PW Facility)	60,000	0	0	0	0
T	693	TRANSFER TIF FUND (Schertz Bldg)	222,580	0	0	0	0
T	694	TRANSFER ETSB	25,000	0	0	0	0
T	695	TRANSFER SEWER (Schertz Bldg)	43,690	0	0	0	0
T	696	TRANSFER PARK IMPROVEMENT FUND	80,465	78,115	81,315	81,315	76,920
C	698	BOND PROCEEDS	0	0	0	9,500	0
C	699	MISCELLANEOUS	0	0	0	0	0
		TOTAL SALES TAX BOND FUND REVENUES	1,041,456	78,115	81,315	90,815	76,920

BUDGETED EXPENDITURES		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
728	BOND ISSUANCE COSTS	0	0	0	8,730	0
729	BOND DISCOUNT	0	0	0	0	0
795	PRINCIPAL PAYMENTS	1,175,000	50,000	55,000	55,000	65,000
796	INTEREST PAYMENTS	68,235	28,115	25,715	14,190	11,920
797	PAYING AGENT FEES/MISC	1,800	600	600	600	600
798	PAYMENT TO ESCROW AGENT	0	0	0	8,230	0
	TRANSFER TO GENERAL FUND	0	250,000	0	0	0
	TOTAL SALES TAX BOND FUND EXPENDITURES	1,245,035	328,715	81,315	86,750	77,520

SALES TAX BOND FUND SUMMARY	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL REVENUES	1,041,456	78,115	81,315	90,815	76,920
TOTAL EXPENDITURES	1,245,035	328,715	81,315	86,750	77,520
NET INCOME / (LOSS)	-203,579	-250,600	0	4,065	-600
BEGINNING BALANCE MAY 1	554,320	350,741	100,141	100,141	104,206
ENDING BALANCE APRIL 30	350,741	100,141	100,141	104,206	103,606

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

BUDGETED REVENUES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
C	608	VILLAGE CONTRIBUTIONS-PENSION	865,829	978,826	1,235,640	1,223,150	1,225,000
C	618	PERSONAL PROPERTY REPLACEMENT TAX	10,000	10,000	10,000	10,000	10,000
C	683	PAYROLL CONTRIBUTIONS	329,924	328,079	330,000	323,400	330,000
C	688	APPRECIATION (DEPRECIATION) FAIR MKT VALUE	(2,505,001)	2,856,324	0	500,000	0
C	690	INTEREST (Including Gain/Loss on Securities)	785,240	430,113	350,000	387,000	413,000
C	699	MISCELLANEOUS	0	1,728	0	575	0
		TOTAL POLICE PENSION FUND REVENUES	(514,008)	4,605,070	1,925,640	2,444,125	1,978,000

BUDGETED EXPENDITURES		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	3,000	3,251	3,000	2,000	3,000
730	PENSIONS OFFICERS	992,072	1,147,744	1,279,350	1,203,050	1,252,800
731	PENSIONS WIDOWS	242,066	234,390	205,050	265,300	265,300
732	MEDICAL EXPENSES	0	0	5,000	1,500	5,000
746	INVESTMENT MANAGEMENT EXPENSE	34,867	36,495	36,000	38,000	39,000
747	FILING FEE	3,664	3,744	3,800	3,260	3,600
748	BANK CHARGES	14,767	15,850	15,000	17,000	17,000
749	AUDIT	3,500	3,000	3,000	3,000	3,000
750	PENSION REFUNDS	0	2,844	0	0	0
776	LEGAL EXPENSES	37,818	17,175	5,000	3,000	3,000
789	LOSS ON SALE OF INVESTMENT	582,593	0	0	0	0
796	INTEREST EXPENSE	0	0	0	0	0
799	MISCELLANEOUS	3,784	4,456	3,800	3,800	3,800
	TOTAL POLICE PENSION FUND EXPENDITURES	1,918,131	1,468,949	1,559,000	1,539,910	1,595,500

POLICE PENSION FUND SUMMARY	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL REVENUES	(514,008)	4,605,070	1,925,640	2,444,125	1,978,000
TOTAL EXPENDITURES	1,918,131	1,468,949	1,559,000	1,539,910	1,595,500
NET INCOME / (LOSS)	(2,432,139)	3,136,121	366,640	904,215	382,500
BEGINNING BALANCE MAY 1	18,718,138	16,285,999	19,422,120	19,422,120	20,326,335
ENDING BALANCE APRIL 30	16,285,999	19,422,120	19,788,760	20,326,335	20,708,835

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

BUDGETED REVENUES			2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
C	608	VILLAGE CONTRIBUTIONS-PENSION	613,360	702,663	981,060	970,800	971,800
C	618	PERSONAL PROPERTY REPLACEMENT TAX	10,000	10,000	10,000	10,000	10,000
C	683	PAYROLL CONTRIBUTIONS	234,460	248,639	256,000	277,600	275,000
C	688	APPRECIATION (DEPRECIATION) FAIR MKT VALUE	(2,736,107)	2,225,676	0	100,000	0
C	690	INTEREST (Including Gain/Loss on Securities)	427,893	303,210	210,000	286,000	318,000
C	699	MISCELLANEOUS	0	1,414	0	0	0
		TOTAL FIREFIGHTERS PENSION FUND REVENUES	(1,450,394)	3,491,602	1,457,060	1,644,400	1,574,800

BUDGETED EXPENDITURES		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
726	TRAVEL, TRAINING, SUBSCRIPTIONS & DUES	182	708	200	500	700
730	PENSIONS OFFICERS	798,271	773,569	776,855	768,300	799,700
731	PENSIONS WIDOWS	100,216	160,921	177,850	177,850	177,850
732	MEDICAL EXPENSES	0	0	2,000	11,000	2,500
746	INVESTMENT MANAGEMENT EXPENSE	27,795	23,062	29,000	32,000	32,000
747	FILING FEE	3,133	3,261	3,400	2,785	3,000
748	BANK CHARGES	1,500	1,500	1,500	1,500	1,500
749	AUDIT	3,500	3,000	3,000	14,275	15,500
750	PENSION REFUNDS	0	0	0	0	0
776	LEGAL FEES	0	1,250	2,000	10,000	5,000
789	LOSS ON SALE OF INVESTMENT	0	0	0	0	0
796	INTEREST EXPENSE	0	0	0	0	0
799	MISCELLANEOUS	400	501	0	200	200
	TOTAL FIREFIGHTERS PENSION FUND EXPENDITURES	934,997	967,772	995,805	1,018,410	1,037,950

FIREFIGHTERS PENSION FUND SUMMARY	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
TOTAL REVENUES	(1,450,394)	3,491,602	1,457,060	1,644,400	1,574,800
TOTAL EXPENDITURES	934,997	967,772	995,805	1,018,410	1,037,950
NET INCOME / (LOSS)	(2,385,391)	2,523,830	461,255	625,990	536,850
BEGINNING BALANCE MAY 1	16,289,713	13,904,322	16,428,152	16,428,152	17,054,142
ENDING BALANCE APRIL 30	13,904,322	16,428,152	16,889,407	17,054,142	17,590,992

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: Northeaster Illinois, Planning Commission

NWMC: North West Municipal Conference

NWWS: North West Water Sewer

TERF: Technology Equipment and Replacement Fund

TIF: Tax Increment Financing

WSCI: Water Sewer Capital 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

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)

Equalized Assessed Valuation 2008

Residential	$982,088,516	78.13%
Industrial	$106,157,054	8.45%
Commercial	$168,486,530	13.40%
Railroads	$198,871	.01%
Farms	$116,705	.01%
Total	$1,257,047,676	100%

DEMOGRAPHICS continued

Other

Miles of Streets	80
Miles of Sidewalks	130
Miles of Water Mains	126
Average Daily Pumpage	3,217,000
Lake Michigan Water Supplied through Central Lake County Joint Action Water Agency	
Miles of Sanitary Sewer Mains	94
Maximum Daily Capacity of Treatment Plant (in gallons)	8,000,000
Miles of Storm Sewers	93
Parks & Playgrounds	21
Pools	2
Park Acreage	572
Golf Courses	1
Tennis Courts	7

Number of Elementary Schools
Number of Junior High Schools
Number of High Schools

Major Employers

Condell Medical Center	2,800
Tempel Steel Co.	500
Aldridge Electric	450
Hollister Inc.	325

Awards and Recognitions

GFOA Certificate of Achievement for Excellence in Financial Reporting	Since 1993
GFOA Distinguished Budget Presentation Award	Since 1996
Money Magazine's Top 100 Best Places to Live	2007
Storm Ready Community Designation from the National Weather Service	2008
Silver Plan Award for the Village's Comprehensive Plan by the Illinois Chapter American Planning Association	2006
Tree City USA	Since 1994

Notes:
(a) US Census Bureau
(b) Village Records
(c) Lake County C

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 11-O-32

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 2011 AND ENDING ON THE THIRTIETH DAY OF APRIL 2012

Adopted by the
President and Board of Trustees
of
the Village of Libertyville
this 26th day of April, 2011

Published in pamphlet form by
direction and authority of the
Village of Libertyville
Lake County, Illinois
this 27th day of April, 2011

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 11-O- 32

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 2011 AND ENDING ON THE THIRTIETH DAY OF APRIL 2012

WHEREAS, a tentative annual budget for the Village of Libertyville, County of Lake, State of Illinois, for the fiscal year ending April 30, 2012, upon which this budget ordinance is based, was heretofore duly prepared and made conveniently available for at least ten days prior to the adoption of this ordinance, all in accordance with the Budget Officer System adopted by Libertyville Ordinance No. 91-0-67; and

WHEREAS, the Board of Trustees of the Village of Libertyville, pursuant to notice duly published on March 31, 2011 in the *Libertyville Review*, a newspaper published and having a general circulation within the Village of Libertyville, held a public hearing on April 12, 2011 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 2011 and ending on the thirtieth day of April 2012, as presented to the President and Board of Trustees of the Village of Libertyville on April 26, 2011 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	$1,137,785	
	Engineering	216,255	
	Community Development	1,328,865	
	Police	7,210,080	
	Emergency Management Agency	22,600	
	Swimming Pool Operations	350,940	
	Golf Course	130,620	
	Senior Programs	50,970	
	Public Buildings	93,495	
	Legislative Boards	91,205	
	CBD Parking	29,900	
	Legal	357,000	
	Community Organizations	195,200	
Total Corporate Fund			$11,214,915
For Fire Protection:			
	Ambulance	$4,076,862	
	Fire Protection	2,195,233	
Total Fire Protection			$6,272,095
For Highways & Bridges			
	Maintenance	$1,359,640	
	Snow Removal & Ice Control	279,000	
	Refuse & Recycling	148,905	
Total Highways & Bridges			$1,787,545
For Public Parks			$1,269,480

For Recreation System		$1,355,270
For Motor Fuel Tax Fund		$664,850
For Commuter Parking Fund		$356,520
For Impact Fee Fund		$0
For Tax Increment Financing Fund		$3,085,725
For Emergency Telephone System Fund		$321,120
For Fire Fund		$10,000
For Foreign Fire Insurance		$40,000
For Combined Water & Sewer System		$7,586,350
For Libertyville Sports Complex		$3,064,925
For Special Service Area		
Timber Creek	$19,800	
Concord at Interlaken	24,200	
Total Special Service Area		$44,000
For Hotel/Motel Tax Fund		$169,900
For Bonded Indebtedness:		
General Obligation Bond Fund	$212,605	
Sales Tax Bond Fund	77,520	
Total Bonded Indebtedness		$290,125
For Capital Improvements:		
Capital Improvement Fund	$474,500	
Park Improvement Fund	133,210	
Public Buildings Improvement Fund	200,000	
Total Capital Improvements		$807,710
For Internal Service Funds:		
Fleet Services & Replacement	$1,322,770	
Technology & Equipment	442,870	
Total Internal Service Funds		$1,765,640
For Police Pension Fund		$1,595,500
For Firefighter Pension Fund		1,037,950
TOTAL 2010-2011 Municipal Budget		$42,739,620

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 26th day of April, 2011

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

NAYS: None

ABSENT: None

APPROVED this 27th day of April, 2011.

Terry Weppler, Village President

ATTEST:

Kari J Bowens, Deputy

Sally A. Kowal, Clerk