

VILLAGE OF LIBERTYVILLE  
BOARD OF TRUSTEES  
Committee of the Whole  
2022-2023 Budget Review  
March 5, 2022

President Johnson called to order the Committee of the Whole at 8:00 a.m. Those present were: President Donna Johnson, Trustees Scott Adams, Pete Garrity, Matthew Hickey, Matthew Krummick, Dan Love, and Jim Connell. All Village departments were represented.

**INTRODUCTION**

Village Administrator Kelly Amidei thanked the Village Board for support along with Finance Director Nicholas Mostardo and his Staff for their work on the 2022-2023 Village Budget.

Next, Administrator Amidei provided a budget document overview. She then reviewed the dates for the budget preparation and budget review meetings.

Administrator Amide explained the following Key Budget Initiatives:

- Stormwater
- Libertyville Sports Complex
- Road Infrastructure
- Utility Fund
- Village Facilities
- Recreation Amenities and Playgrounds

She then recapped Administrative/Finance Department, Fire Department, Police Department, and Public Works grants as follows:

- Total value of grant applications (awarded or pending): \$9,703,856.31
- Total value of grant awards: \$1,607,878.31
- Total value of pending awards: \$8,095,978.00

Finance Director Nicholas Mostardo reviewed the meeting agenda and Village financial policies. He next provided the following budget summaries:

**BUDGET SUMMARY TOTALS**

**REVENUES (Operating and transfers)**

- FY 2022-2023: \$80,538,768
- FY 2021-2022: \$66,100,964

**EXPENDITURES (Operating, Capital Outlay, and Capital Transfers)**

- FY 2022-2023: \$80,777,827
- FY 2021-2022: \$67,155,731

## **BUDGET SUMMARY – OPEARTING & CAPITAL**

### **OPERATING REVENUES**

- FY 2022-2023: \$76,384,379
- FY 2021-2022: \$63,871,975
- Increase of 19.6%, or \$12,512,404

### **OPERATING EXPENDITURES**

- FY 2022-2023: \$49,665,075
- FY 2021-2022: \$48,533,825
- Increase of 2.3%, or \$1,131,250

### **CAPITAL OUTLAY**

- FY 2022-2023: \$26,958,363
- FY 2021-2022: \$16,392,917
- Increase of 64.5% due to increases in capital improvement spending, most notably stormwater improvements

### **RESIDENT IMPACT**

- The typical resident will pay \$61 more for Village services in FY 2022-2023, a 2.3% increase from the previous year
- Per the Utility Rate Study, the budget contemplated planned utility rate increases of 3% for water and 5% for sewer
- The annual property tax increase for an average homeowner will be approximately \$7 on the *Village's* share of the property tax bill (9%)
- The budget proposes no change in the telecommunications tax, electric utility tax, or the price of vehicle stickers

Director Mostardo next discussed the **Five-Year Financial Forecast**. He stated that the forecast presented in the fall is updated with the final budget figures and incorporated as a section in the final budget document. No major deviations from the original forecast to the final forecast were reported, other than some upward revisions to sales tax estimates.

### **PROPERTY TAX OVERVIEW**

Director Mostardo noted that Libertyville's municipal tax rate is lower than 12 of 13 neighboring municipalities. The graph presented showed the allocations of property tax as follows:

School District #70	38%
High School District #128	34%
Village of Libertyville	9%
Lake County	8%
College of Lake County	4%
Cook Memorial Library	3%
Lake County Forest Preserve	2%
Road and Bridge	1%
Township	1%

## **PERSONNEL**

The proposed budget includes adding:

- One Transitional Police Officer position
- One Wastewater Treatment Plant Operator I in lieu of a renewal of the Mundelein shared services agreement

Budgeted Wage Adjustments:

- Cost of Living adjustment for non-union employees – 2.5%
- Merit-based wage advancement for non-union employees – up to 2%
- Employees covered by bargaining agreements:
  - Fire – 2.5%
  - Public Works – 2.25%
  - Police – Contract under negotiation, allowance for COLA included in the budget

Benefits:

- PPO – 0% increase, HMO – 1.5% increase
- Dental – 10% decrease
- Public Safety Pensions – Police – 3.8% or \$79,864; Fire – 1.1% or \$18,789; Employer contribution rate for Police: 52.3%; Fire: 39.6%
- IMRF Pension – Decrease in employer contribution rate from 14.4% to 12.3%

## **CAPITAL PROJECTS**

The Capital Play Outlay in FY 2022-2023 of \$26,958,363 includes the following:

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

Capital Projects were broken down for each fund.

A General Fund Overview followed along with a review of each of the individual special revenue funds including:

- No significant changes in Concord or Timber Creek Special Service Area funds, Fire Fund, or Foreign Fire Service Fund

- Motor Fuel Tax Fund in compliance with its fund balance at the end of FY 2022-2023
- Non-Home Rule Sales Tax Fund
- Hotel/Motel Tax Fund
- Commuter Parking Fund
- Debt Service Fund
- Debt
- Enterprise Funds – Utility Fund
- Stormwater Sewer Fund
- Libertyville Sports Complex Fund
- Project Fund
- Park Improvement Fund
- Impact Fee Fund
- Public Building Improvement Fund
- Technology Enhancements for Police and Fire Fund
- TIF Fund
- Vehicle Maintenance & Replacement Fund
- Technology Equipment Replacement Fund

#### **OTHER BUDGET CONSIDERATIONS**

- Mainstreet Libertyville additional funding request – After discussion, the Board declined to include the additional funding in the final budget; however, they indicated that they would revisit the request during the 2022-2023 fiscal year after receiving a report and presentation from Mainstreet Libertyville representatives about their activities and use for the new funding. Staff indicated that they would find a way to accommodate a mid-year change in Mainstreet Libertyville Funding if necessary.
- Administrator Amidei reviewed the funding in the proposed budget pertaining to bike path improvements. She inquired if the Board wished to make any adjustments to the proposed FY 2022-2023 funding. After a brief discussion, staff were directed to maintain the funding levels in the proposed budget.

#### **ADMINISTRATION & FINANCE**

Administrator Amidei reviewed the following:

- Duties of Administration and Finance
- Financial Summary
- FY 2021-2022 Accomplishments
- FY 2021-2022 Goals Status
- FY 2022-2023 Goals
- Legislative Boards and Commissions
- Legal
- Meeting Summary
- Community Organizations and Activities

## **RECREATION**

Deputy Administrator Ashley Engelmann provided the following recreation information:

- Recreational opportunities
- Financial Summary
- Recreation Revenues
- FY 2021-2022 Goal Status
- FY 2022-2023 Goals
- FY 2021-2022 Statistics

## **INFORMATION TECHNOLOGY**

Deputy Administrator Engelmann provided the following IT division information:

- Technology and Equipment Replacement Fund (TERF)
- Financial Summary
- FY 2021-2022 TERF Goal Status
- MYGIS
- Tree Management
- Document Linking
- Street Light Maintenance
- Maintenance Dashboard
- FY 2022-2023 IT Goals
- Notable Operational Initiatives

## **COMMUNITY DEVELOPMENT**

Director of Community Development John Spoden provided the following information:

- COMMUNITY DEVELOPMENT
  - Financial Summary
  - Performance Measures
- PLANNING DIVISION
  - Outdoor Dining
- ECONOMIC DEVELOPMENT
  - Marketing
- BUILDING DIVISION
- FY 2021-2022 Goal Status
- FY 2022-2023 Goals

The Board began a discussion about goals generally. At the conclusion of the discussion, the Board directed staff to revise goal timelines and milestones for each department for incorporation in the final budget document.

## **FIRE DEPARTMENT**

Fire Chief Rich Carani presented the following information regarding the fire department:

- Financial Summary
- Revenues Generated by the Fire Department
- FY 2021-2022 Accomplishments

- Staffing
- Summary of Department Statistics
- Performance Measures
- Call Volume
- FY 2021-2022 Goal Status
- FY 2022-2023 Goals
- Emergency Management – EMA

## **PUBLIC WORKS**

Director of Public Works Paul Kendzior presented Public Works information, including the following:

- Public Works Functions
- General Fund Expenditures
- Financial Summary

## **ENGINEERING/ADMINISTRATION DIVISION**

- Accomplishments
- Goals
- Budget Notes

## **STREETS DIVISION**

- Responsibilities
- Budget Notes

## **SNOW REMOVAL AND ICE CONTROL DIVISIONS**

- Responsibilities
- Budget Notes

## **REFUSE AND RECYCLING DIVISION**

- Responsibilities
- Budget Notes

## **PARKS MAINTENANCE DIVISION**

- Accomplishments
- Goals
- Budget Notes
- Activities

## **UTILITY FUND**

- Financial Summary

#### WATER DEPARTMENT

- Responsibilities
- Budget Notes
- Activities

#### SANITARY SEWER DEPARTMENT

- Responsibilities
- Budget Notes

#### WASTEWATER TREATMENT PLANT

- Responsibilities
- Budget Notes
- Activities

#### STORMWATER SEWER FUND

- Financial Summary
- Responsibilities
- Budget Notes

#### VEHICLE MAINTENANCE AND REPLACEMENT FUND

- Financial Summary
- Responsibilities
- Budget Notes

#### **POLICE DEPARTMENT**

Police Chief Ed Roncone presented the information regarding the Police Department, including the following:

- Financial Summary
- Summary Statistics
- Staffing
- FY 2021-2022 Goal Status
- FY 2022-2023 Proposed Budget Initiatives
- FY 2022-2023 Goals
- Community Policing

#### **CLOSING REMARKS**

Village Administrator Kelly Amidei thanked Mayor Johnson and the Village Board for their support. She noted that recommended changes would be incorporated into the final budget document. A follow-up and discussion of personnel will occur at the March 15, 2022 Committee of the Whole.

**ADJOURNEMENT**

With no further business to come before the Committee of the Whole, President Johnson asked for a motion to adjourn. Trustee Adams moved to adjourn at 2:45 p.m., Trustee Garrity seconded, and the motion carried on a voice vote.

Respectfully submitted,

Luke Stowe  
Village Clerk